



# Town of Jackson FY2024 Adopted 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**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**



## **INTRODUCTION**

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 adopted Budget for fiscal year 2024 (FY24) July 1, 2023 -June 30, 2024. Town staff continues to work to balance current needs while preparing for a positive future, recognizing our responsibility to future generations. Fiscal transparency is a key priority, and this budget was prepared in accordance with applicable Wyoming Statutes and Town Ordinances. The adopted FY2024 budget strives to:

- Invest in the Town's incredible employees to retain and recruit staff that provide the services our community relies on.
- Work to complete capital projects to continue to provide important core services, enhance quality of life, and move us towards our transportation goals.
- Implement Council's two-year workplan.
- Rely on traditional funding resources, striving to keep increases modest wherever possible.
- Work to reorganize for the 21<sup>st</sup> Century and find internal efficiencies in the Town organization.

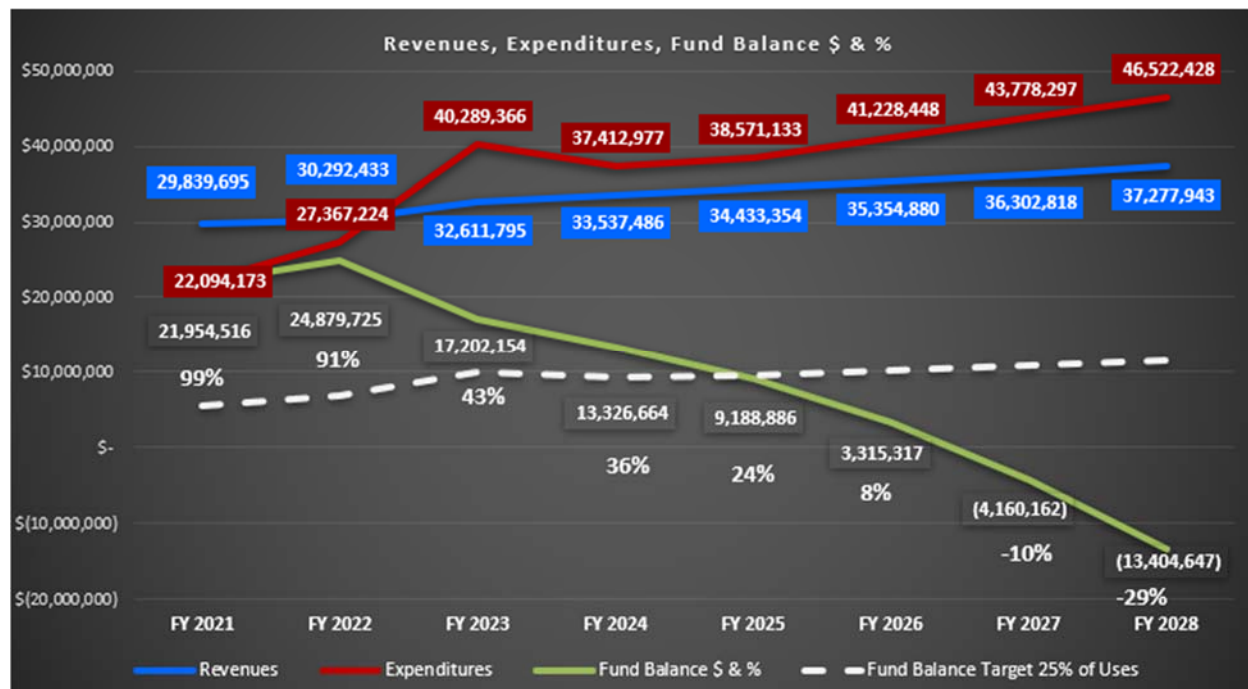
The adopted budget addresses the high value our organization places on our employees. After a comprehensive compensation study last year, the Town prioritized bringing employee compensation closer to the market, recognizing that our organization's employees are our greatest asset in continuing to provide quality municipal services. The new compensation program and pay philosophy strive to retain the incredible employees we have by fostering career progression and recruiting new talented staff through the provision of clear and transparent pay bands and competitive pay and benefits packages. Importantly, for the first time the Town has committed to regular cost of labor check-ins to guide annual market adjustments and assessment of compensation through studies at regular intervals. Prioritizing staff comes with a cost and the full impact of implementing our new compensation program is reflected in the adopted 2024 budget with increases across all departments and a career advancement program for many positions. Over the next year, the Town plans to review our overall benefit package to look at the balance of cost sharing between the organization and its employees and to ensure our benefits are accessible and equitable. In addition, the Town also plans to begin reviewing our employee evaluation process to further link accountability and performance to annual salary adjustments.

All of this said, a notable reason the Town has been able to provide a balanced adopted budget for FY2024 and in previous years is due to numerous unfilled positions totaling up to \$800,000 in unrealized compensation in FY2023. Recruiting and retaining employees remains a challenge and these vacancies inevitably affect current staff who end up filling in and adjusting work plans to accommodate for the lack of capacity in various departments. Balancing the budget as a result of not being fully staffed is not desirable or sustainable. This leads to the necessity to reconsider the overall budget structure including expenditures and revenues to establish a clear and sustainable path for the future.

The historically high inflation levels over the past year are a double-edged sword in Jackson. On the one hand, we benefit from sales tax collections on high prices in our economy. On the other hand, many

community members, businesses, and the Town itself must deal with the high cost of goods, materials, and labor, which have all risen dramatically. This includes capital projects already underway and previously approved Specific Purpose Excise Tax (SPET) projects, which are much more expensive than the original requests community members voted to support. Without a crystal ball, no one could have predicted the extreme gulf between the costs estimated when SPET items gained voters' support and real-time construction pricing, but the Town is committed to seeing these projects through. The Recreation Center is a much-anticipated community asset, which will bring an added quality of life to residents and visitors, including community members unable to access outdoor exercise options. The Fleet Maintenance Facility will provide much-needed space for maintaining, fixing, and updating vehicles including our ever-important snowplows, trucks to fix potholes, and many other unglamorous and very necessary pieces of equipment that also provide access across our community. In addition, the BUILD grant projects, including the Stilson Transit Center, are essential to help the Town and County meet our transportation goals. The FY2023 budget included significant financial commitments from the Town for these projects and seeing these through to completion continues to be a primary goal guiding the FY2024 budget and limiting investment in other capital projects. These three important projects must be our primary focus for capital funding until the risk of potential related cost increases is behind us.

SPET dollars fund many capital projects and provide one time revenue to address community priorities, but do not support ongoing maintenance or upkeep once projects are built. As a result, the Town is stretched further to find ways to support these assets once construction is complete. The result, along with other increases in expenses, is demonstrated in the chart below projecting out five years when the Town's revenues will no longer be able to cover expenditures. The opening of the Recreation Center is one example of impending increases in staffing, and ongoing expenses that will necessitate significant funding without equal revenue to support these new services.



At its annual retreat, the Town Council developed a clear list of priorities and associated projects for the next two years. The adopted FY2024 budget complements this effort with funding identified for the creation of a Regional Transportation structure and transportation planning, a Sustainability and Climate

Action Plan, Ecosystem monitoring and measures, Security Cameras that recognize License-Plates for added public safety, and continued work by the Equity Task Force, just to highlight a few items. Staff finds it reassuring to have these priorities laid out in advance, providing the opportunity to plan both financially and policy-wise.

The final focus of the FY2024 budget is to keep increases modest while working to reorganize and find internal efficiencies while relying on the Town's traditional funding sources. The adopted budget represents largely status quo levels of service and provision of core services and Council Initiatives with the exception of implementation of the compensation study and increased staffing and expenditures associated with the Recreation Center and to a lesser degree the Fleet Maintenance facility. Without significant increases or new revenue, the challenge to balance the budget into the future is real and will need to be addressed. Looking at the current organizational structure and internal efficiencies over the upcoming year will be a key first step to show the community we have reviewed our internal operations first before considering external changes.

In summary, the goals of the FY2024 adopted budget are to continue to work to ensure we can retain and recruit a quality workforce for years to come, to support the construction of the Recreation Center, Fleet Maintenance Facility, and BUILD projects, and to keep increases modest in strategic areas while exploring organizational efficiencies.

With these overall goals in mind, the Town is making sure it is fiscally responsible with the adopted budget maintaining approximately 37% of total revenue in its reserve fund for emergencies, downturns, or other unforeseen challenges. Town Council has given policy direction to maintain a solid cushion in the reserve account while also putting revenue back to work in the community. As we enter potentially uncertain times ahead regarding sales tax collections and other revenues, the Town will monitor expenditures and revenues closely and report back to Council at least every quarter about how revenue projections (3% increase over last year) and expenditures are tracking with the approved budget to make adjustments as necessary.

The FY24 budget is the product of a considerable team effort, from front line employees through Department Directors and especially the amount of time and effort provided by Kelly Thompson, Finance Director. Thompson did an incredible job getting me up-to-speed this year while also crunching numbers, organizing data, and preparing spreadsheets and charts for analysis. I am immensely grateful for the Town's incredible staff and our commitment to serving our community.

Sincerely,

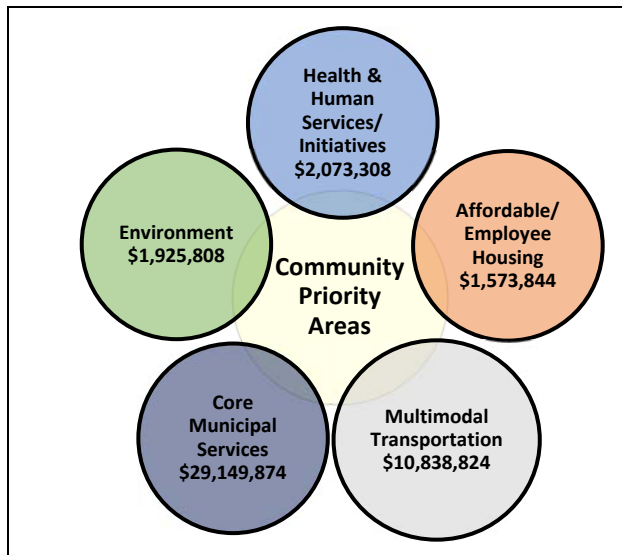
*Tyler Sinclair*

Tyler Sinclair  
Town Manager

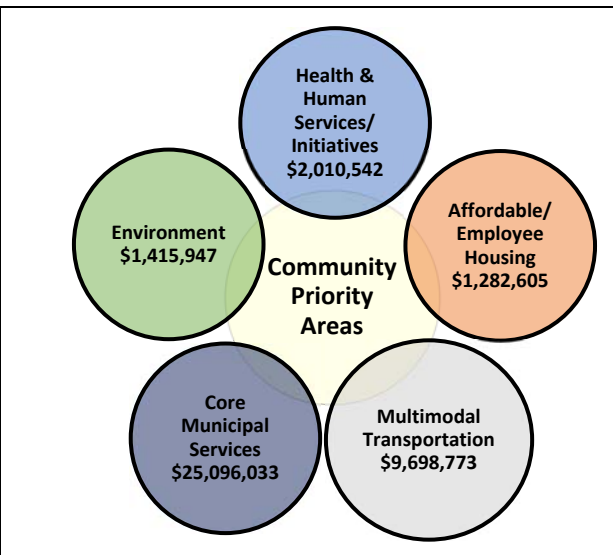
## EXPENDITURE FUNDS

The chart below provides a comparison of the Community Priority Framework used last year comparing FY23 and FY24. As shown, the Town continues to support and invest in: Core Services, the Environment, Health & Human Services, Multimodal Transportation, and Workforce Housing. The Community Priority Framework is based upon the Priority Driven Budget utilized in previous years. Staff updated the Priority Driven Budget programs to complete this comparison but have not included them in this budget document. Staff is evaluating the use of the Priority Driven Budget going forward as a tool to assist in determining and measuring level of service and the cost of providing individual programs.

FY24



FY23



The adopted budget for all funds excluding transfers out for FY24 is \$98,721,911 up from an estimated \$78,339,878 in FY23. Please see Figure 1 below which illustrates Town reserves, revenues, and expenditures for Fiscal Years 2022, 2023 and 2024.

The General Fund Budget for FY24 is \$37,572,977, a \$2,716,389 decrease from FY23's estimated expenditures. This is due to a decrease in transfers out to the Capital Projects Fund. The General Fund supports programs and services traditionally associated with government (public safety, street maintenance, general government, planning, etc.), which legally do not need to be accounted for in another fund.

For Personnel the adopted budget includes two new FTE requests to help maintain current core levels of service including a Senior Planner and Facilities/Street Maintenance Technician.

Regarding Employee Benefits, the adopted draft budget includes a 7.3% wage increase comprised of 4.8% cost of labor adjustment per compensation plan and a 2.5% merit increase.

Health care costs are projected to increase approximately 21%. This cost increase is being driven by claims, reinsurance and an increase in FTE participants and their family members. This fund has a healthy fund balance, so these costs can be absorbed by the fund without impacting our operational outlook this year. Staff notes that the Town will be reviewing our overall benefits over the next year which could lead to changes in this area for FY25. In addition, staff notes that should the Town be successful in filling vacant



positions we expect increased expenditure in this area for claims and premiums which will lead to a reduced fund balance.

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, accounting for revenues and expenditures for the transit system. Significant items include \$350,000 for Miller Park dog leash improvements, \$172,000 for Karns Meadow Master Plan & CUP, \$8,000,000 for 10 bus replacements (Town local share \$969,910), \$1,552,250 for the Stilson and Transit Signal Prioritization BUILD grant projects (Town local share \$339,384), and \$1,000,000 for Housing Supply Plan.

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 \$3.0M in water capital expenditures including waterline repairs and replacement, a new Federally required lead/copper inspection and replacement program, continued replacement of meters and \$1.5M in wastewater capital improvements including sewer line repair and replacement and plant upgrades.

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 of equipment include police cars, snowplows, front-end loaders, and work trucks. These funds have little or no external revenue but receive revenue from departmental charges and interfund transfers. Significant capital investments totaling \$2.1M include 7 police vehicles, 4 public works heavy equipment machines and IT server upgrades.

For our Capital Improvement Program (CIP) the 5<sup>th</sup> cent local option sales tax revenue will be split evenly between the General Fund and the 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 \$1,000,000 to the Capital Projects Fund to reestablish the fund balance drawn down in previous years. This budget includes \$29,379,335 in capital expenditures. Significant projects include:

- \$15,492,764 for Core Services Fleet Maintenance Facility,
- \$7,301,753 will be spent on the Recreation Center,
- \$593,015 for Teton County Public Radio System and
- \$900,000 for Annual Street Maintenance.

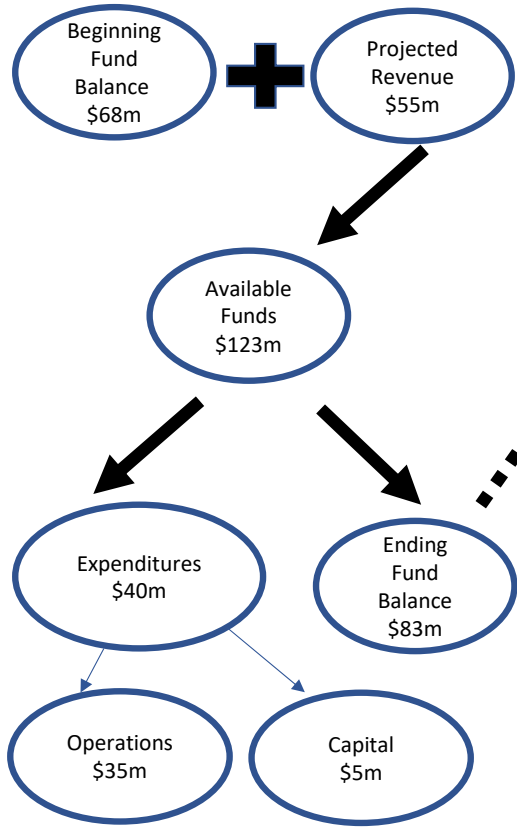
To fund these large projects, as noted the Town will be deferring existing Town capital projects for the next few years.

Joint Departments continue to increase at a greater percentage rate than Town Departments and continue to make up a greater portion of the Town overall budget. Each year the Town has the option to: 1) fund the requested amount for each Joint Department; 2) determine a fixed amount the Town is able to pay for each Joint Department (with this approach the County may choose to fund the difference to fully fund the department request or the overall department budget can be reduced); or 3) amend the Joint Power Agreements or other agreements establishing the current 54/46 funding split. Specifically of note, in FY23 the Town/County added 7 new FTEs to the Fire Department funded largely through use of one-time reserve funding. This year the Town will need to fund this ongoing operational expense for the first time as there are no longer reserves to cover this expense. In addition, this year Parks and Recreation

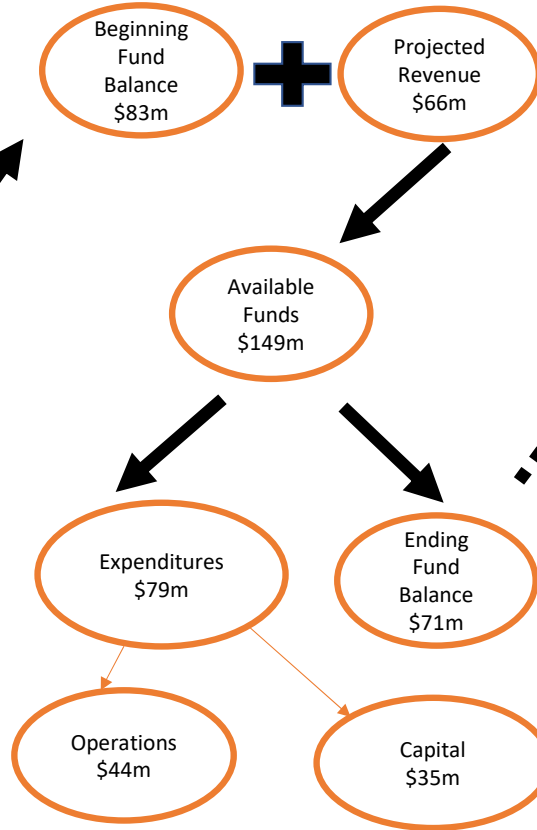
is added 12 new FTEs associated with the opening of the new Recreation Center. For FY24 these new positions will add approximately \$460,000 to ongoing reoccurring expenditures with employees only being hired for a portion of FY24 and the full cost of approximately \$1,013,000 being realized in the FY25 budget. These increases are not completely offset by new or increased revenue or a reduction in expenditure. Continued discussions about levels of service, growth, and how joint departments are funded is necessary.

Figure 1

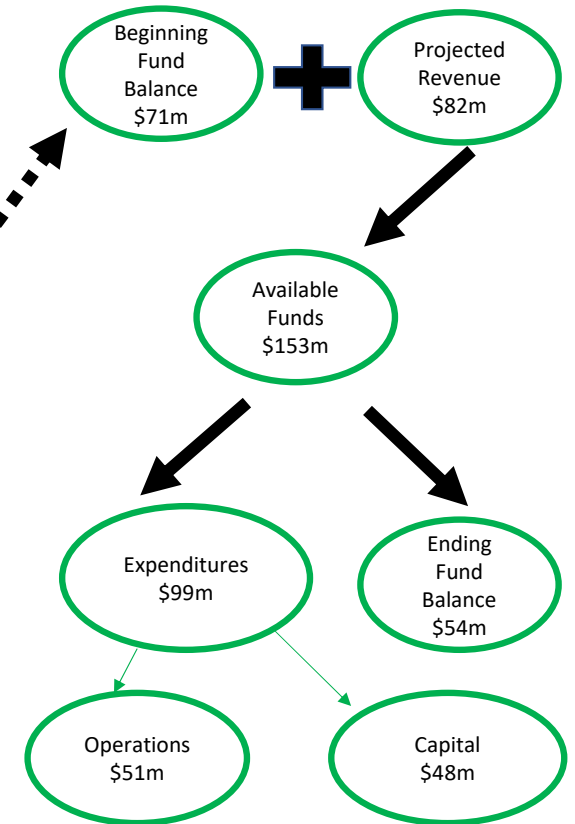
### Actual FY22



### Estimated FY23



### Adopted FY24



## 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	12/31/2026
Council.....	Jonathan Schechter	12/31/2026
Council.....	Jessica Chambers	12/31/2024
Council.....	Jim Rooks	12/31/2024

## TOWN STAFF

Town Manager.....	Tyler Sinclair
Town Attorney .....	Lea Colasuonno
Municipal Judge.....	Chris Leigh
Assistant Town Manager .....	Roxanne Robinson
Finance Director .....	Kelly Thompson
Police Chief .....	Michelle Weber
Planning Director .....	Paul Anthony
Public Works Director .....	Floren Poliseo
Transit Director .....	Bruce Able
IT Director .....	Michael Palazzolo

## JOINT TOWN/COUNTY STAFF

Fire/EMS Chief .....	Stephen Jellie
Parks & Recreation Director .....	Steve Ashworth
Jackson/Teton County Affordable Housing Director .....	April Norton

# TOWN OF JACKSON ORGANIZATION

**Residents of the Town of Jackson**

**MAYOR AND COUNCIL**

**TOWN ATTORNEY**

**TOWN MANAGER**

**MUNICIPAL JUDGE**

**ASSISTANT TOWN MANAGER**

**COMMUNITY DEVELOPMENT  
DIRECTOR**

**Town Boards and Commissions**

PLANNING COMMISSION/ BOARD OF ADJUSTMENT  
DESIGN REVIEW COMMITTEE  
BOARD OF EXAMINERS/BOARD OF APPEALS

**Joint Boards**

START BUS BOARD  
PARKS & RECREATION BOARD  
AIRPORT BOARD  
PATHWAYS TASK FORCE  
ENERGY CONSERVATION WORKS  
NATURAL RESOURCES TECHNICAL ADVISORY BOARD  
TRAVEL AND TOURISM BOARD  
ADMINISTRATIVE MUSEUM BOARD  
REGIONAL HOUSING AUTHORITY

**County Budgeted Joint Programs**

Law Enforcement Dispatch

Fire/EMS Department

Parks & Rec Department

Pathways Operations

Housing Department

Drug Court

**Information  
Technology**

Strategic Planning  
Hardware Maintenance  
Software Maintenance  
User Support  
Phone System  
Infrastructure Support  
Connectivity

**Police**

Strategic Planning  
Community Policing  
Law Enforcement  
Community Service  
Officers  
Code Compliance  
Animal Shelter  
Victim Services  
Airport

**Transit**

Strategic Planning  
Village Transport  
In-Town Shuttle  
Commuter Services  
ADA Paratransit  
Bike Share

**Finance**

Strategic Planning  
Business Licensing  
Accounting  
Priority Based Budget  
Disbursements  
Utility Billing  
Collections  
Cash Management  
Debt Administration  
Risk Management  
Municipal Court Clerk

**Personnel/  
Town Clerk**

Strategic Planning  
Town Management  
Human Resources  
Records Management  
Town Clerk Duties  
Special Events/Projects  
Training  
Liquor Licensing  
Public Information  
Property Management

**Administration**

Strategic Planning  
Town Management  
Land Acquisition  
Council Facilitation &  
Engagement  
Mission/Purpose

**Public Works**

Strategic Planning  
Street Maintenance  
Wastewater Treatment  
Water Wells/Distribution  
Waste Collection Lines  
Fleet Maintenance  
Engineering  
Capital Projects/Facilities  
Custodian  
Meter Reading  
Cemetery

**Strategic  
Planning &  
Development**

Strategic Planning  
Council Engagement  
Comprehensive Plan  
Alignment  
Strategic Transportation  
Development  
Strategic Housing  
Development

**Public  
Engagement**

Strategic Planning  
Community Engagement  
Public Outreach &  
Involvement  
Critical Thinking  
Community Wide Impact  
Engagement

**Planning &  
Building**

Strategic Planning  
Development Review  
Long Range Planning  
Building Inspection  
Building Permitting  
LDR/Code Compliance  
Contractor Licensing  
Sign Permitting

## Financial Management Policies

### 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 meet 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 15<sup>th</sup> 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 13, 2023
Budget request are due from Departments to Finance Director	February 17, 2023
Joint Department Submissions Due (Town and County)	February 17, 2023
Budget requests are due from Human Service/Promotional agencies	February 17, 2023
Presentation of consolidated budget requests to Town Manager	March 3, 2023
Town Manager reviews all budget requests and meets with Town & Joint Department Directors	March 20 - March 24, 2023
TCSD School Spring Break	March 27 - April 7, 2023
Town Manager conducts follow up Meetings with Department Directors	April 10 - April 12, 2023
Budget Production by Finance Director	April 12 - April 14, 2023
Recommended budget published and submitted to Mayor and Council	April 14, 2023
Council Budget Meetings and Budget Follow Up Meetings	April 17 - May 15, 2023
Joint Department / Human Services Presentations to Town Council & County Commission	April 24 - April 25, 2023
Newspaper publication of recommended budget sent to paper by 3:00 PM	May 18, 2023
Budget Summary Appears in paper	May 24, 2023
Public Hearing and adoption of final budget	June 5, 2023
Copy of newspaper advertisement sent to state audit department	June 6, 2023
Publication and distribution of formal budget document	July 31, 2023

### 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 Annual Comprehensive Financial Report (ACFR) 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:

- 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.
- 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.
- 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 four years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining four 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. 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 ACFR, as well as the maintenance and accountability of assets.

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

An independent audit of the Town's ACFR 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 23-14, APPENDIX A  
FEE SCHEDULE, EFFECTIVE 7/18/2023**

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

<b>Business License</b>		<b>\$ Current Fee</b>
5.16.010	<b>Sales Tax Collecting</b>	
	less than 10 employees	126.00
	11-49 employees	252.00
	50-99 employees	378.00
	100 employees, or more	630.00
5.16.020	<b>Non-Sales Tax Collecting</b>	
	less than 10 employees	164.00
	11-49 employees	365.00
	50-99 employees	492.00
	100 employees, or more	819.00
5.16.025	<b>Independent Contractors and Agents</b>	126.00
5.16.027	<b>Commercial Rentals</b>	128.00
5.16.027	<b>Residential Rentals</b>	128.00
5.06.130	<b>Solicitation - Commercial</b>	128.00
5.06.150	<b>Solicitation - Highway or Street</b>	128.00
5.60.040 C	<b>Short Term Rental</b>	114.00
5.20.010	<b>Installation Permit</b>	32.00
5.32.040	<b>Pawnbroker</b>	33.00
5.20.020	<b>Exposition Licenses</b>	
	5 or fewer vendors; for-profit expositions	131.00
	more than 5 vendors; for-profit expositions	263.00
	5 or fewer vendors; non-profit expositions	66.00
	more than 5 vendors; non-profit expositions	131.00
5.12.080 A	<b>Application Fee, Non-Refundable Portion</b>	
	processing fee for denied license	47.00
5.12.080 B	<b>Renewal Late Fee</b>	
	\$32 per month on January 30th not to exceed \$128	32.00
5.12.130	<b>Change of Location Fee</b>	
	notice given on new application	47.00
<b>Ground Transportation</b>		<b>\$ Current Fee</b>
5.50.040 B	<b>Transportation License</b>	
	< 10 employees	126.00
	> 10 employee	252.00
5.50.050 B	<b>Vehicle License Permit</b>	
	>30 mpg	48.00
	< 30 mpg	72.00
5.50.060 B	<b>Operator License Permit</b>	
	new	120.00
	renewal	61.00
5.50.085	<b>Taxi Fares</b>	
	see Resolution #21-10 "A RESOLUTION ESTABLISHING A GROUND TRANSPORTATION FARE MAP"	
	<a href="https://www.jacksonwy.gov/575/Taxi-Fee-Information">https://www.jacksonwy.gov/575/Taxi-Fee-Information</a>	

Resolution 23-14 Appendix A. Adopted 7/17/2023, Effective 7/18/2023.

<b>Miscellaneous</b>		<b>\$ Current Fee</b>
<b>Public Records</b>		
	<b>Copy</b>	
	electronic document, <i>per document</i>	11.00
	black and white paper	0.27 /page
	color paper	0.53 /page
	<b>Plotted Map</b>	
	size 11x17, each	15.00
	size 24x36, each	38.00
	size 36x54, each	53.00
	<b>Photograph</b>	15.00
	<b>Police Report</b>	15.00
	<b>LDRs and Comprehensive Plan</b>	62.00
	<b>Research / Compilation Services</b>	16.00
	<b>External electronic media (disk, usb drive, etc.)</b>	15.00
	<b>Postage / shipping</b>	actual cost
	<b>Other special circumstances</b>	actual cost
	<b>Vehicle Inspection</b>	10.00
	<b>Public Intoxication Administrative Fee (Set by Ordinance)</b>	25.00
	<b>DUI Administrative Fee (Set by Ordinance)</b>	
	Convicted	800.00
	Deferred	750.00
	<b>Boot list Administrative Fee (Set by Ordinance)</b>	50.00
	<b>Municipal Court Record Search</b>	10.00
<b>Jackson Hole Airport</b>		<b>\$ Current Fee</b>
2.36.120	<b>Passenger Boarding Fee</b>	
	Per passenger enplaning commercial aircraft, not to exceed	6.00
<b>Liquor License</b>		<b>\$ Current Fee</b>
6.20.006 C	<b>Annual Liquor License</b>	
	Bar and Grill: renewal	3,000.00
	Bar and Grill: new application	10,500.00
	Limited Retail (Club)	500.00
	Microbrewery	500.00
	Resort	3,000.00
	Restaurant	3,000.00
	Retail	1,500.00
	Satellite Manufacturer	100.00
	Satellite Winery	100.00
	Winery	500.00
6.20.006 D	<b>Temporary, 24-Hour Permits</b>	
	Catering	50.00
	Malt Beverage	50.00
	Manufacturer's Off-Premises	100.00
<b>Animal Shelter Impounding, Board, Adoption</b>		<b>\$ Current Fee</b>
7.02.040 B	<b>Capture of Animals, Impoundment</b>	
	First	33.00
	Same animal, second within one year	46.00
	Same animal, third within one year	65.00
	Same animal fourth and more within one year	130.00
	<b>Impoundment, Boarding</b>	
	First 24-hours included in impoundment fee	-
	per animal for each 24-hours	19.00
7.02.050	<b>Adoption</b>	
Res 09-04	Dog, impounded for 7+ days	117.00
Res 09-04	Cat, impounded for 7+ days	101.00

Resolution 23-14 Appendix A. Adopted 7/17/2023, Effective 7/18/2023.

<b>Animal Control, Dog and Cat License</b>		<b>\$ Current Fee</b>
7.12.020	<b>Dog, annual fee</b>	64.00
	<b>Cat, annual fee</b>	64.00
	<b>Owner Surrender</b>	37.00
	<b>Rabies voucher</b>	27.00
	<b>Teton County License</b>	27.00
	Altered	11.00
	Unaltered	27.00

<b>Health and Safety, Alarms</b>		<b>\$ Current Fee</b>
8.32.090	<b>Police response to a false alarm</b>	207.00

<b>Waste Reduction Fee (Plastic Bag)</b>		<b>\$ Current Fee</b>
8.36.020 J	<b>Consumer Waste Reduction Fee, paper or plastic bag</b>	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	<b>Audit and Violations</b>	
8.36.070 C	First conviction	55.00
8.36.070 C	Second conviction	110.00
8.36.070 C	Third Conviction goes to Municipal Court	-

<b>Encroachment Permit</b>		<b>\$ Current Fee</b>
12.08.030	<b>Encroachment Agreements</b>	
	Deposit on Application: Non-Refundable, applied to final request	50.00
	Request for Encroachment	601.00
	Encroachment Agreement	601.00
	Crane in PROW (set in crane agreements, per license)	
	Crane Swing in PROW (set in crane agreements, per license)	
	Amendments to Agreements: Half the cost of the Agreement Fee	
12.08.060	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work)	
	<b>Encroachment Activity:</b>	
	Minimum Fee: Non-Refundable, applied to full Permit Fee	50.00
	Amendment to Permit: Non-refundable	25.00
	Utility Excavation in public street - per utility	500.00
	Utility Excavation in public alley - per utility	300.00
	Utility Excavation in public easement - per utility	300.00
	Driveway cuts/curb cuts installation/replacement - each	180.00
	Curb and gutter installation - each block	180.00
	Sidewalk installation - each block	180.00
	Construction-related, occupy street travel lane - per 50 ft of lane/day	75.00
	Construction-related, occupy bike travel lane/pathway/cycle track - per 50 ft of lane/day	20.00
	Construction-related, occupying sidewalk and buffer area - per 50 ft of lane/day	15.00
	Construction-related, occupy public alley - per day	180.00
	Construction-related, occupy time-restricted parking space - per space/day	89.00
	Construction-related, occupy non-time restricted parking space - per space/day	50.00
	House moving, per Town staff assistance	45.00
	Other, as deemed appropriate by Public Works Director	
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work)	
	Excavation, Construction, and Occupancy fees are cumulative	
	Fees are per the table unless otherwise noted, conditioned, or regulated (e.g. restrictions for winter snow removal ordinance). Minimum permit fees may apply. Minimum pay quantity is as shown.	
	Fees, other than the Deposit on Permit, are non-refundable unless staff determines that it was notified prior to the permitted dates that the permit activity would not occur.	

Full lane closure is inclusive of adjacent parking, does not include sidewalk and buffer area fee.

Fee Waivers are in accordance with the Planning Permit Fee Waiver policy or other established agreements.

Special Event Permit	\$ Current Fee
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12.28.050 F

**Applicants:**

Non-Profit	29.00
For-Profit, including commercial film/photo	1,000.00
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	767.00
Conditional Use, Development Plan, Map Amendment	384.00
Development Option Plan	384.00
Grading & Erosion Control	192.00
Optional/Elective Conference with:	
Staff	192.00
Planning Commission or Town Council	original fee
Design Review Committee	255.00

**Physical Development**

Sketch Plan, Development Plan	3,198.00
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**Sign Permit**

Per Sign	96.00
Master Signage Plan	384.00

<b>Basic Use Permit</b>	640.00
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**Conditional Use Permit**

Use Permit only	3,198.00
Concurrent with application requiring public hearing	640.00

<b>Special Use Permit</b>	3,198.00
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**Development Option or Subdivision**

Development Option Plan	640.00
Subdivision Plat, <i>plus technical review fee</i>	1,279.00
Exempt Land Division	no charge

**Boundary Adjustment**

Plat Required, <i>plus technical review fee</i>	1,279.00
Without Plat, <i>plus technical review fee</i>	576.00

<b>Interpretations</b>	
Formal Interpretation	640.00
Zoning Compliance Verification	640.00
<b>Amendments</b>	
LDR Text	1,919.00
Zoning Map	1,919.00
Planned Unit Development	1,919.00
<b>Relief</b>	
Administrative Adjustment	640.00
Variance	640.00
Appeal of Administrative Decision	640.00
Beneficial Use Determination	1,279.00
<b>Enforcement</b>	
After-the-Fact Permit	initial fee x 2
<b>Amendments of Permits or Approvals</b>	
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	640.00
<b>Miscellaneous</b>	
Administrative decision elevated to public hearing	640.00
Planner of Day, miscellaneous services, research, <i>per hour</i>	100.00

<b>Building Permit (IBC)</b>		<b>\$ Current Fee</b>
15.04.020 7	<b>Deposit on Building Permit</b>	
	Non-refundable, applied to full BP fee	532.00
15.04.090	<b>New Buildings and Additions</b>	
	Single Family Residence	1.60/sf
	Commercial, Office, Multi-family and similar	1.06/sf
	Warehouse, storage and similar	1.06/sf
15.04.090	<b>Remodels and Alterations</b>	
<u>Total Valuation</u> <u>Fee Calculation</u>		
\$1 to 17,000		272.00
\$17,001 to 40,000	\$272 for the first \$17,000 plus \$11 for each additional \$1000 or fraction thereof, to and including \$40,000	
\$40,001 to 100,000	\$518 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	\$1,093 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	\$4,072 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	\$6,732 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction thereof, to and including \$5,000,000	
\$5million +	\$19,501 for the first \$500,000 plus \$1 for each additional \$1,000 or fraction thereof	
15.04.090	<b>Other Inspections</b>	
	Plan review assessed @ 65% of building permit fee	
	outside normal business hours	106.00/hr
	Re-inspection under Section 305(g)	80.00/hr
	No fee specifically indicated	80.00/hr
	Review of revisions made to Approved Plan	106.00/hr

Mechanical Permit (IMC)	\$ Current Fee
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15.12.030	<b>Mechanical / Fuel Gas Permit</b>	
	For the issuance of each permit	53.00
	For issuing each supplemental permit	21.00
	Install or relocate gravity/forced air furnace to 100,000 btu/h	27.00
	Install or relocate gravity/forced air furnace over 100,000 btu/h	32.00
	Install or relocate each floor furnace, including vent	23.00
	Install or relocate suspended, recessed or floor mounted heater	23.00
	Install, relocate or replace appliance vent	16.00
	Repair or alter any heating, cooling, absorption or evaporative system	21.00
	Install or relocate boiler or compressor to 3 hp	23.00
	Install or relocate absorption system to 100,000 btu/h	23.00
	Install or relocate boiler or compressor 3-15 hp	43.00
	Install or relocate absorption system 100,000-500,000 btu/h	43.00
	Install or relocate boiler or compressor 15-30 hp	59.00
	Install or relocate absorption system 500,000-1,000,000 btu/h	59.00
	Install or relocate boiler or compressor 30-50 hp	90.00
	Install or relocate absorption system 1,000,000-1,750,000 btu/h	90.00
	Install or relocate boiler or compressor over 50 hp	160.00
	Install or relocate absorption system over 1,750,000 btu/h	160.00
	Each air-handling unit up to 10,000 cfm and attached ducts	21.00
	Each air-handling unit over 10,000 cfm	32.00
	Each evaporative cooler other than portable type	21.00
	Each ventilation fan attached to a single duct	16.00
	Each ventilation system not part of heating or air conditioning system	21.00
	Installation of hood system serving any mechanical exhaust, including ducts	21.00
	Install or relocate domestic type incinerator	32.00
	Install or relocate commercial or industrial incinerator	122.00
	Install, relocate or alter any unclassified equipment	21.00
	Install Hydronic Heating- up to 1000 sq. ft	23.00
	Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	37.00
	Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	53.00
	Install Hydronic Heating- 5001 sq. ft. and over	80.00
	Gas-piping Systems to 5 outlets	16.00
	For each additional Gas-piping System outlet, per outlet	5.00

15.12.030	<b>Inspections</b>	
	Inspections outside normal business hours	106.00/hr min
	Re-inspection fee	80.00/hr min
	For which no fee is specifically indicated	80.00/hr min
	Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	106.00/hr min

Electrical Code	\$ Current Fee
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15.20.010 3	<b>Valuation of Electrical Work</b>	
	1.00 to 500	38.00
	500.01 to 600	44.00
	600.01 to 700	49.00
	700.01 to 800	53.00
	800.01 to 900	59.00
	900.01 to 1,000	64.00
	1,000.01 to 1,100	68.00
	1,100.01 to 1,200	73.00
	1,200.01 to 1,300	79.00
	1,300.01 to 1,400	84.00
	1,400.01 to 1,500	88.00
	1,500.01 to 1,600	94.00
	1,600.01 to 1,700	99.00
	1,700.01 to 1,800	103.00
	1,800.01 to 1,900	109.00
	1,900.01 to 2,000	114.00
	2,000.01 to 3,000	129.00

3,000.01 to 4,000	149.00
4,000.01 to 5,000	168.00
5,000.01 to 6,000	188.00
6,000.01 to 7,000	209.00
7,000.01 to 8,000	229.00
8,000.01 to 9,000	249.00
9,000.01 to 10,000	269.00
10,000.01 to 11,000	288.00
11,000.01 to 12,000	309.00
12,000.01 to 13,000	329.00
13,000.01 to 14,000	349.00
14,000.00 to 15,000	369.00
15,000.01 to 16,000	389.00
16,000.01 to 17,000	429.00
17,000.01 to 18,000	449.00
18,000.01 to 19,000	469.00
19,000.01 to 20,000	489.00
20,000.01 to 21,000	510.00
21,000.01 to 22,000	529.00
22,000.01 to 23,000	549.00
23,000.01 to 24,000	569.00
24,000.01 to 25,000	591.00
25,000.01 to 50,000 = \$591.00 for the first \$25,000.00, plus \$11.00 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	
50,000.01 to 100,000 = \$966.00 for the first \$50,000.00, plus \$10.00 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	
100,000.01 and Up = \$1,467.00 for the \$100,000.00 plus \$8.00 for each additional \$1,000.00 or fraction thereof	
Connect all temporary services	35.00

Plumbing Permits		\$ Current Fee
15.24.030	<b>Plumbing and Fuel Gas Permits</b>	
	For issuing each permit	53.00
	For each plumbing fixture on one trap or set of fixtures on one trap (including water, drainage piping and backflow protection)	16.00
	For each building sewer and trailer park sewer	27.00
	Rainwater systems – per drain (inside building)	16.00
	For each water heater and/or vent	16.00
	For each gas-piping system of one to five outlets	16.00
	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	16.00
	For each installation, alteration or repair of water piping and/or water treating equipment, each fixture	16.00
	For each repair or alteration of drainage or vent piping, each fixture	16.00
	For each lawn sprinkler system on any one meter including backflow protection devices	16.00
	For atmospheric-type vacuum breakers not included in Item #10:	-
	1 to 5 each	16.00
	over 5 each	5.00
	For each backflow protective device, other than atmospheric-type vacuum breakers:	-
	2 inch diameter and smaller	16.00
	over 2 inches in diameter	27.00
	Install Hydronic Heating- up to 1000 sq. ft	23.00
	Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	37.00
	Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	53.00
	Install Hydronic Heating- 5001 sq. ft. and over	80.00
	For each Fire Sprinkler System	16.00
	<b>Inspections</b>	
	Inspections outside normal business hours	106.00/hr min
	Re-inspection fee	80.00/hr min

Inspections for which no fee is specifically indicated	80.00/hr min
Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	106.00/hr min

<b>Flood Damage Prevention</b>	<b>\$ Current Fee</b>
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15.30.110	<b>Floodplain Development Permit</b>	
	Deposit on Permit: Non-Refundable, applied to full Permit Fee	50.00
	Scale of project is determined by the Floodplain Administrator and examples of projects are included in the application:	
	Small Scale	300.00
	Large Scale	750.00
	Floodplain Map Revision (CLOMR and LOMR) Application	1,200.00
	Permit Revisions: half the cost of the original permit	
	Variance Application	750.00
	No Fee Specifically Indicated	150.00/hour
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)	
	Third Party Technical Review	actual cost

<b>Contractor Licensing</b>	<b>\$ Current Fee</b>
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15.36.040 i	<b>Classification:</b>	
	General Contractor (Class A)	426.00
	Building Contractor (Class B)	426.00
	Building Contractor Restricted (Class Br)	426.00
	Residential Contractor (Class C)	426.00
	Electrical Contractor	426.00
	Low Voltage Electrical Contractor	426.00
	Plumbing Contractor	426.00
	HVAC Contractor	426.00
	Woodstove/Gas Stove Installer	426.00
	Gas Service Contractor	426.00
	Lawn Sprinkler Installer	426.00
	Water Conditioning Installer	426.00
	Refrigerator Contractor	426.00
	Fire Sprinkler Contractor	426.00
15.36.050 G	<b>Certificates of Qualification</b>	
	Initial Certificate	160.00
	Renewal of Certificate	80.00



<b>Demolition Standards</b>		<b>\$ Current Fee</b>
15.38.010	<b>Demolition Permit</b>	
	Deposit on Permit: Non-Refundable, applied to full Permit Fee	50.00
	Demolition Permit	250.00
	Permit Revisions: half the cost of the original permit	
	No Fee Specifically Indicated	150.00/hour
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)	
	Third Party Technical Review	actual cost

<b>Grading, Erosion Control, and Stormwater Management</b>		<b>\$ Current Fee</b>
LDR: 5.7	<b>Grading Permit</b>	
	Deposit on Grading Permit: Non-Refundable, applied to full Grading Permit Fee	50.00
	Individual Residential (Primary + 1 accessory):	
	Statement	200.00
	Plan Level	600.00
	Multi-Unit Residential (3+ Units)	
	Statement	200.00/unit
	Plan Level	350.00/unit
	Multi-Lot Residential/Subdivision: Plan Level Only	350.00/lot
	Commercial Development: \$0.10/square foot of total development area; minimum fee \$200	
	Permit Revisions: half the cost of the original permit	
	Fee Specifically Indicated: \$100/hour/reviewer	
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)	
	Third Party Technical Review	actual cost

<b>Cemetery</b>		<b>\$ Current Fee</b>
Res 05-28	<b>Fees:</b>	
	Internment - Open/Close Full	493.00
	Internment - Open/Close Cremation	70.00
	Weekend / Holiday Charge	140.00
	Deed Filing Fee	28.00
	Winter Charge ( Dec 1 - April 30 )	140.00
	Plot Purchase - Full	422.00
	Plot Purchase - Cremation/Infant	140.00
	Disinterment - Open/Close Full	634.00
	Disinterment - Open/Close Cremation	140.00

Resolution 23-14 Appendix A. Adopted 7/17/2023, Effective 7/18/2023.

## 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 5<sup>th</sup> Cent sales tax, Specific Purpose Excise Taxes (2006, 2010, 2014, 2016, 2019 and 2022), 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 **77%** of total General Fund operating revenues. The General Fund's largest operating expenditure is personnel (employee wages and benefits) comprising approximately 36% of total fund uses. Transfers out account for 25% 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  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
REVENUES , EXPENDITURES, & CHANGES TO FUND BALANCE**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
<b>Beginning Fund Balance</b>	<b>\$ 14,209,380</b>	<b>\$ 21,954,240</b>	<b>\$ 24,879,725</b>	<b>\$ 24,879,725</b>	<b>\$ 17,202,154</b>	<b>\$ 17,202,154</b>	<b>\$ 17,202,154</b>	
<b>Revenues:</b>								
Taxes	9,373,611	11,523,922	12,636,839	12,074,567	12,512,280	12,512,280	12,512,280	3.6%
Licenses & Permits	1,417,597	1,812,270	1,318,843	1,523,496	1,461,623	1,461,623	1,461,623	-4.1%
Intergovernmental	16,805,371	14,411,001	15,624,123	14,965,384	15,409,148	15,407,435	15,407,435	3.0%
Charges for Services	667,508	682,649	746,000	784,500	812,558	812,558	812,558	3.6%
Fines & Forfeitures	332,799	368,412	375,000	390,000	385,000	385,000	385,000	-1.3%
Miscellaneous	267,056	157,151	590,923	648,114	894,012	894,012	894,012	37.9%
<b>Total Revenue</b>	<b>28,863,942</b>	<b>28,955,405</b>	<b>31,291,728</b>	<b>30,386,061</b>	<b>31,474,621</b>	<b>31,472,908</b>	<b>31,472,908</b>	3.6%
Transfers In	975,090	1,337,031	2,225,734	2,225,734	2,120,817	2,064,578	2,064,578	-7.2%
<b>Total Sources</b>	<b>29,839,032</b>	<b>30,292,436</b>	<b>33,517,462</b>	<b>32,611,795</b>	<b>33,595,438</b>	<b>33,537,486</b>	<b>33,537,486</b>	2.8%
<b>Expenditures:</b>								
General Government	4,653,404	5,526,490	7,329,029	6,718,867	8,577,181	8,045,020	8,045,020	19.7%
Public Safety	7,005,693	8,494,842	10,488,544	9,934,069	12,140,533	11,761,816	11,761,816	18.4%
Public Works	2,019,428	2,622,884	3,328,982	3,206,947	3,627,916	3,576,843	3,576,843	11.5%
Community Health & Human Services	855,452	1,016,476	1,321,307	1,271,307	1,463,390	1,240,106	1,463,390	15.1%
Community Initiatives	221,024	280,702	453,450	408,450	494,125	458,675	455,675	11.6%
Culture & Recreation	1,653,806	1,395,721	1,028,691	1,027,891	1,831,307	2,065,006	2,065,006	100.9%
General Unallocated	1,846,438	224,150	734,054	398,195	814,022	729,902	729,902	83.3%
<b>Total Expenditures</b>	<b>18,255,245</b>	<b>19,561,265</b>	<b>24,684,057</b>	<b>22,965,726</b>	<b>28,948,474</b>	<b>27,877,368</b>	<b>28,097,652</b>	22.3%
Transfers Out	3,838,927	7,805,686	17,323,640	17,323,640	9,006,368	9,475,325	9,475,325	-45.3%
<b>Total Uses</b>	<b>22,094,172</b>	<b>27,366,951</b>	<b>42,007,697</b>	<b>40,289,366</b>	<b>37,954,842</b>	<b>37,352,693</b>	<b>37,572,977</b>	-6.7%
<b>Ending Fund Balance</b>	<b>\$ 21,954,240</b>	<b>\$ 24,879,725</b>	<b>\$ 16,389,490</b>	<b>\$ 17,202,154</b>	<b>\$ 12,842,750</b>	<b>\$ 13,386,947</b>	<b>\$ 13,166,663</b>	
<b>Change in Fund Balance</b>	<b>7,744,860</b>	<b>2,925,485</b>	<b>(8,490,235)</b>	<b>(7,677,571)</b>	<b>(4,359,404)</b>	<b>(3,815,207)</b>	<b>(4,035,491)</b>	

**General Fund Revenues**

General taxes consist of the one percent local option sales tax (5<sup>th</sup> 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 5<sup>th</sup> Cent sales tax supports General Fund operations and capital projects. Consistent with historical practice, the General Fund will retain 50% of the 5<sup>th</sup> Cent to

support operations and the remaining 50% will transfer to the Capital Projects Fund to fund projects. Both the state-wide and optional local sales taxes are projected to increase by 3% over the 2023 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 increase 5% over FY2023 estimates.

<b>General Taxes</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Amended</b>	<b>FY2023 Estimated</b>	<b>FY2024 Requested</b>	<b>FY2024 Recomm'd</b>	<b>FY2024 Adopted</b>	<b>% Change FY23 Est.</b>
1% Local Sales & Use Tax	\$ 8,447,080	\$ 10,179,620	\$ 11,066,413	\$ 10,553,082	\$ 10,869,676	\$ 10,869,676	\$ 10,869,676	3.0%
Lodging Tax - General	351,895	427,068	489,237	461,233	475,070	475,070	475,070	3.0%
Property Taxes	-	252,255	381,414	381,414	457,697	457,697	457,697	20.0%
Motor Vehicle Fees	-	27,876	40,000	40,000	40,000	40,000	40,000	0.0%
Franchise Tax-Electric	177,896	207,606	204,580	193,464	193,464	193,464	193,464	0.0%
Franchise Tax-Gas&Propane	62,886	39,945	62,886	92,864	92,864	92,864	92,864	0.0%
Franchise Tax-Cable	122,892	125,239	128,000	102,000	128,000	128,000	128,000	25.5%
Franchise Tax-Trash	187,095	223,141	220,000	211,200	211,200	211,200	211,200	0.0%
Franchise Tax-Phone	22,503	22,164	22,523	22,523	22,523	22,523	22,523	0.0%
Franchise Tax-Small Cell	-	15,000	20,000	15,000	20,000	20,000	20,000	33.3%
Franchise Tax-Recycling	1,364	4,008	1,786	1,787	1,786	1,786	1,786	-0.1%
<b>Total</b>	<b>\$ 9,373,611</b>	<b>\$ 11,523,922</b>	<b>\$ 12,636,839</b>	<b>\$ 12,074,567</b>	<b>\$ 12,512,280</b>	<b>\$ 12,512,280</b>	<b>\$ 12,512,280</b>	<b>3.6%</b>

**Fee Schedule**

The fee schedule is adopted by resolution. These resolutions may occur annually with the budget or throughout the year as adjustments arise. This schedule drives various revenue items within the Licenses & Permits and Charges for Services divisions. Council reviews current and potential new fees during the budget process. In FY2024, most fees will incur a 6.41% increase over FY2023, which is tied to the U.S Bureau of Labor Statistics Denver CPI. Please see <https://www.jacksonwy.gov/325/Permits-Applications> for the current fee schedule.

Licenses and Permits revenues are primarily business licenses, liquor licenses and building permits. These three will account for 74% of the total \$1,461,103 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. The budget shows a 4% decrease from due to a couple large permits issued in FY2023.

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 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.

## A Look at the Budget by Fund

	FY2021	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024	% Change
Intergovernmental	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adopted	FY23 Est.
4% State Sales & Use Tax	10,344,279	12,478,912	13,572,467	12,919,910	13,307,507	13,307,507	13,307,507	3.0%
Gasoline Tax	462,388	459,627	417,017	416,149	416,149	416,149	416,149	0.0%
Cigarette Tax	20,075	19,347	19,575	19,575	19,575	19,575	19,575	0.0%
Severance Tax	355,797	387,321	355,797	387,321	387,321	387,321	387,321	0.0%
Federal Mineral Royalties	549,950	544,422	549,950	549,950	544,422	544,422	544,422	-1.0%
Lottery Distribution	35,896	27,584	30,000	34,786	30,000	30,000	30,000	-13.8%
State/Federal Grants - Police	20,163	26,108	18,706	18,706	18,706	18,706	18,706	0.0%
Victim Services Grant	117,186	124,254	90,925	90,925	90,925	90,925	90,925	0.0%
County Reimburse - Joint Depts.	329,940	343,426	532,983	528,062	594,543	592,830	592,830	12.3%
Opioid Settlements	-	-	36,703	-	-	-	-	---
CARES and ARPA Grants	4,569,697	-	-	-	-	-	-	---
<b>Total</b>	<b>\$ 16,805,371</b>	<b>\$ 14,411,001</b>	<b>\$ 15,624,123</b>	<b>\$ 14,965,384</b>	<b>\$ 15,409,148</b>	<b>\$ 15,407,435</b>	<b>\$ 15,407,435</b>	<b>3.0%</b>

Charges for services for the General Fund 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 include 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. FY2024 amount increased to \$640,058. 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 3% of the Town's budgeted revenues. The current yield on 2-year U.S. Treasuries has increased to approximately 4.7%. Therefore, interest earnings are estimated to increase significantly from 2023 across all funds. Miscellaneous revenues also include \$43,946 in facility and property lease revenues.

	FY2021	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024	% Change
Summary	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adopted	FY23 Est.
Charges for Services	\$ 667,508	\$ 682,649	\$ 746,000	\$ 784,500	\$ 812,558	\$ 812,558	\$ 812,558	3.6%
Fines & Forfeitures	332,799	368,412	375,000	390,000	385,000	385,000	385,000	-1.3%
Miscellaneous	267,056	157,151	590,923	648,114	894,012	894,012	894,012	37.9%
<b>Total</b>	<b>\$ 1,267,363</b>	<b>\$ 1,208,212</b>	<b>\$ 1,711,923</b>	<b>\$ 1,822,614</b>	<b>\$ 2,091,570</b>	<b>\$ 2,091,570</b>	<b>\$ 2,091,570</b>	<b>14.8%</b>

**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, Emergency Management, Communication

Center (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 changed to 46% Town and 54% County on July 1, 2022 based on the 2020 Census.

**EXPENDITURES BY FUNCTION AND DEPARTMENT - OPERATIONS**

<b>Provider</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Amended</b>	<b>FY2023 Estimated</b>	<b>FY2024 Requested</b>	<b>FY2024 Recomm'd</b>	<b>FY2024 Adopted</b>	<b>% Change FY23 EST.</b>
<b>Town</b>								
START Bus System	\$ 400,194	\$ 385,454	\$ 1,499,394	\$ 1,890,847	\$ 1,673,309	\$ 1,348,412	\$ 1,247,124	-34.0%
Victim Services	55,654	91,593	126,693	126,693	157,919	157,919	157,919	24.6%
Animal Shelter/Control	126,387	114,418	164,432	172,201	181,046	181,046	181,046	5.1%
<b>Total Town</b>	<b>\$ 582,235</b>	<b>\$ 591,465</b>	<b>\$ 1,790,518</b>	<b>\$ 2,189,741</b>	<b>\$ 2,012,274</b>	<b>\$ 1,687,377</b>	<b>\$ 1,586,089</b>	<b>-22.9%</b>
<b>County</b>								
Fire/EMS	1,620,890	2,033,998	2,056,855	2,056,855	3,178,602	2,923,937	2,923,937	42.2%
Emergency Management	-	-	84,767	84,767	162,584	162,584	160,169	89.0%
Communications Center	435,299	367,172	805,802	588,000	801,038	801,038	801,038	36.2%
Affordable Housing Operations	251,901	367,444	385,227	385,227	521,530	521,530	521,530	35.4%
Parks & Recreation	1,561,681	1,633,381	1,452,569	1,452,569	2,225,424	2,454,651	2,454,651	69.0%
Pathways Operations	78,941	92,544	98,162	98,162	119,890	125,862	125,862	28.2%
Planning	120,249	208,329	144,954	136,455	666,633	500,300	500,300	266.6%
<b>Total County</b>	<b>\$ 4,068,961</b>	<b>\$ 4,702,868</b>	<b>\$ 5,028,336</b>	<b>\$ 4,802,035</b>	<b>\$ 7,675,701</b>	<b>\$ 7,489,902</b>	<b>\$ 7,487,487</b>	<b>55.9%</b>

**EXPENDITURES BY FUNCTION AND DEPARTMENT - CAPITAL**

<b>Provider</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Amended</b>	<b>FY2023 Estimated</b>	<b>FY2024 Requested</b>	<b>FY2024 Recomm'd</b>	<b>FY2024 Adopted</b>	<b>% Change FY23 EST.</b>
<b>Town</b>								
START Bus System	\$ -	\$ -	\$ 1,736,323	\$ -	\$ 3,474,251	\$ 1,763,612	\$ 1,763,612	---
<b>Total Town</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,736,323</b>	<b>\$ -</b>	<b>\$ 3,474,251</b>	<b>\$ 1,763,612</b>	<b>\$ 1,763,612</b>	<b>---</b>
<b>County</b>								
Fire/EMS	885,000	1,450,665	1,250,833	1,250,833	962,460	545,560	504,160	-59.7%
Communications Center	-	-	503,532	503,532	593,015	593,015	593,015	17.8%
Affordable Housing *	288,097	6,126	3,752,296	1,876	1,000,000	1,000,000	1,000,000	53211.2%
Parks & Recreation	338,075	109,011	6,876,560	158,060	8,072,848	8,072,848	8,047,548	4991.5%
Pathways *	66,095	116,781	214,319	124,319	537,000	537,000	537,000	332.0%
<b>Total County</b>	<b>\$ 1,577,267</b>	<b>\$ 1,682,583</b>	<b>\$ 12,597,540</b>	<b>\$ 2,038,620</b>	<b>\$ 11,165,323</b>	<b>\$ 10,748,423</b>	<b>\$ 10,681,723</b>	<b>424.0%</b>

Note: this represents the Town's 45% match for FY2021 - FY2022 and 46% for FY2023 - FY2024

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

## Fund Balance

The fiscal year 2024 adopted budget for the General Fund includes a single, one-time transfer of \$1,000,000 to the Capital Projects Fund. The adopted budget reduces the fund balance \$4,035,491.

### ADOPTED BUDGET FOR FISCAL YEAR 2024

Beginning Fund Balance		\$ 17,202,154
Sources of Funds:		
Revenues	\$	31,472,908
Recurring Transfers In		2,064,578
Non-recurring Transfer In		-
Total Sources		33,537,486
Use of Funds:		
Expenditures		28,097,652
Recurring Transfers Out		8,475,325
Non-recurring Transfers Out		1,000,000
Total Uses		37,572,977
Total Change in Fund Balance		\$ (4,035,491)
Net Operating Surplus (Deficit)		\$ (3,035,491)
<b>Fund Balance as % of Total Expenditures</b>		<b>35%</b>

- 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, the 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 the Town's share of the Jackson/Teton County Affordable Housing Department and 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 FY2019, \$1,396,160 FY2020, \$288,097 FY2021, and \$3,722,754 FY2023 to housing supply plan projects. Excluded from these values are land donations and long-term ground leases for housing projects.

For FY 2024, the fund will contribute \$521,530 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 2024 is \$2,891,703. 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 and encroachment fees that are restricted for the purchase of land for parking or development and maintenance of parking facilities. Projected fund balance at the end of fiscal year 2024 is \$1,558,671.

### **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. FY2024 projects include \$350,000 for Miller Park Improvements including dog off-leash area and \$172,000 Karns Meadow Master Plan and Conditional Use Permit. Projected fund balance at the end of fiscal year 2024 is \$17,138.

### **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. The Town added 26 units with the completion of West Snow King Housing. The Town now owns and master leases 52 units. The projected ending fund balance for fiscal year 2024 is \$2,130,840.

### **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 2024 is \$571,267.

### **Lodging Tax Fund**

The Lodging Tax Fund accounts for the 30% visitor impact services portion of lodging tax collections. The adopted budget includes a projected 3% increase over the FY 2023 estimate. The FY 2024 adopted budget funds a portion of the Town's 46% share of START, Parks and Recreation, and Pathway departments. Projected fund balance at the end of fiscal year 2024 is \$311,389.

### **START Bus System Fund**

The START Bus System Fund (START) 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 Fund are as follows:

- The target for the START 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 2024 is \$1,245,800. Transit operations are particularly sensitive to changes in fuel prices and parts. FY2024 includes a significant service increase from FY2023 service levels. Please see <https://www.jacksonwy.gov/565/Operations-Plan> for current and historical Operation Plans. For the fiscal year 2024, subsidies from Town and from Teton County are \$3,873,963 and \$2,256,491 respectively. The County share includes pass-thru BUILD grant funds for BUILD projects. Additionally, START is budgeting federal and state revenues for 11 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 (5<sup>th</sup> 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 “5<sup>th</sup>-cent” transfer of sales tax from the General Fund. Other revenues include SPET revenues and state and federal grants.

Wyoming legislators biennially pass legislation distributing state-shared revenues to Wyoming local governments. “Over-the-cap” state-shared revenues for 2024 are forecast to be \$404,782. This is \$71,921 more than FY2023. These “over-the-cap” revenues will be used for capital projects.

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 (5<sup>th</sup> cent) from the General Fund on an annual basis. For FY 2024, the annual transfer consists of 50% of the 1% local option tax collected. The budget also includes an additional, one-time \$1M 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 (5<sup>th</sup>-cent), the Specific Purpose Excise Tax (6<sup>th</sup> cent), other capital project funds, the Utility Funds, and all developer exactions.
- The projected ending fund balance for fiscal year 2024 is \$4,330,465.

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 (6<sup>th</sup>-cent sales tax) revenue that is restricted to general parking and pedestrian projects. The fiscal year 2024 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 (6<sup>th</sup> cent sales tax) revenue that is restricted to the START facility (\$3.25M), pedestrian improvements (\$1M) and energy projects (\$3.79M). The fiscal year 2024 ending fund balance is projected at \$119,972. 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 (6<sup>th</sup> 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 2024 ending fund balance is projected at \$2,748,749.

#### 2016 Specific Purpose Excise Tax (SPET) Fund

The 2016 SPET Fund accounts for the 2016 authorization of Specific Purpose Excise Tax (6<sup>th</sup>-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 remain to monitor the landslide. The fiscal year 2024 ending fund balance is projected at \$299,366.

#### 2019 Specific Purpose Excise Tax (SPET) Fund

The 2019 SPET Fund accounts for the latest authorization of Specific Purpose Excise Tax (6<sup>th</sup>-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 2024 ending fund balance is projected at \$10,436,464.

### **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 principal 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 \$3,918,586 during fiscal year 2024. The working capital in the Sewage Utility Fund is projected to decrease by \$2,606,333 during fiscal year 2024. The projected ending working capital balance for the Water Utility Fund at the end of fiscal year 2024 is \$4,132,773. The projected ending working capital balance for the Sewage Utility Fund at the end of fiscal year 2024 is \$4,933,355. The Utility Funds currently have sufficient working capital balance reserves (\$9.1 million, combined after FY2024).

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. There will be rate reviews with potential adjustments on an annual basis going forward.

### **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 2024 budget projects a 16% increase in plan member coverage costs compared to the FY 2023 estimate. This is due to increases in claims, reinsurance and FTE participants. Because of a healthy fund balance, the health plan internal charge rate to the respective funds is kept at FY2023 levels.

The projected fiscal year 2024 ending fund balance of \$1,950,629 is sufficient to meet all "stop loss" insurance requirements and is consistent with Council's fund balance request in 2023.

### **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 FY2024 ending fund balance is negative \$102,723. Staff plans to address and discuss the sustainability of this fund over the next year.

### 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 of 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 \$470,000. The adopted budget purchases 7 vehicles and 4 pieces of equipment totaling \$1,188,600. The projected ending working capital balance for the Central Equipment Fund at the end of fiscal year 2024 is \$519,235.

### 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. FY2024 projects total \$932,000 with significant server and network improvements planned. The projected ending fund balance for the IT Services Fund at the end of fiscal year 2024 is \$240,446.

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**ALL FUNDS - FINANCIAL SOURCES AND USES**

DESCRIPTION	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL FUNDS
<b>Beginning Fund Balance</b>	<b>\$17,202,154</b>	<b>\$ 9,089,778</b>	<b>\$25,047,550</b>	<b>\$15,590,447</b>	<b>\$ 3,962,599</b>	<b>\$ 70,892,527</b>
<b>Revenues:</b>						
Taxes	12,512,280	1,425,211	10,000,000	-	-	23,937,491
Licenses & Permits	1,461,623	867,000	-	-	-	2,328,623
Intergovernmental	15,407,435	15,008,954	5,368,933	-	-	35,785,322
Charges for Services	812,558	2,256,492	-	6,394,555	7,439,708	16,903,313
Fines & Forfeitures	385,000	-	-	-	-	385,000
Miscellaneous Revenue	894,012	919,301	670,044	431,280	121,600	3,036,237
<b>Total Revenues</b>	<b>31,472,908</b>	<b>20,476,958</b>	<b>16,038,977</b>	<b>6,825,835</b>	<b>7,561,308</b>	<b>82,375,986</b>
Transfers In	2,064,578	4,582,266	10,036,486	362,662	401,000	17,446,992
<b>Total Sources</b>	<b>33,537,486</b>	<b>25,059,224</b>	<b>26,075,463</b>	<b>7,188,497</b>	<b>7,962,308</b>	<b>99,822,978</b>
<b>Expenditures:</b>						
General Government	8,045,020	635,970	11,191,190	-	5,593,812	25,465,992
Public Safety	11,761,816	-	1,181,975	-	527,600	13,471,391
Public Works	3,576,843	-	8,041,622	8,363,890	3,104,971	23,087,326
Community Health & Human Services	1,463,390	-	-	-	-	1,463,390
Community Initiatives	455,675	1,576,530	-	-	-	2,032,205
Transit	-	20,303,181	-	-	-	20,303,181
Culture & Recreation	2,065,006	1,072,000	8,964,548	-	-	12,101,554
Debt Service	-	-	-	66,970	-	66,970
General Unallocated	729,902	-	-	-	-	729,902
<b>Total Expenditures</b>	<b>28,097,652</b>	<b>23,587,681</b>	<b>29,379,335</b>	<b>8,430,860</b>	<b>9,226,383</b>	<b>98,721,911</b>
Transfers Out	9,475,325	1,834,512	763,662	5,282,556	90,937	17,446,992
<b>Total Uses</b>	<b>37,572,977</b>	<b>25,422,193</b>	<b>30,142,997</b>	<b>13,713,416</b>	<b>9,317,320</b>	<b>116,168,903</b>
<b>Ending Fund Balance</b>	<b>\$ 13,166,663</b>	<b>\$ 8,726,808</b>	<b>\$ 20,980,016</b>	<b>\$ 9,065,528</b>	<b>\$ 2,607,587</b>	<b>\$ 54,546,602</b>
<b>Change in Fund Balance</b>	<b>(4,035,491)</b>	<b>(362,970)</b>	<b>(4,067,534)</b>	<b>(6,524,919)</b>	<b>(1,355,012)</b>	<b>(16,345,926)</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**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
<b>Beginning Fund Balance</b>	<b>\$ 2,322,003</b>	<b>\$ 1,210,371</b>	<b>\$ 474,938</b>	<b>\$ 2,191,890</b>	<b>\$ 566,067</b>	<b>\$ 942,757</b>	<b>\$ 1,381,752</b>	<b>\$ 9,089,778</b>
<b>Revenues:</b>								
Taxes	-	-	-	-	-	1,425,211	-	1,425,211
Licenses & Permits	500,000	317,000	50,000	-	-	-	-	867,000
Intergovernmental	-	-	-	-	-	-	15,008,954	15,008,954
Charges for Services	-	-	-	-	-	-	2,256,492	2,256,492
Miscellaneous Revenue	69,700	36,300	14,200	676,701	60,200	35,200	27,000	919,301
<b>Total Revenue</b>	<b>569,700</b>	<b>353,300</b>	<b>64,200</b>	<b>676,701</b>	<b>60,200</b>	<b>1,460,411</b>	<b>17,292,446</b>	<b>20,476,958</b>
Transfers In	1,571,530	-	-	-	-	-	3,010,736	4,582,266
<b>Total Sources</b>	<b>2,141,230</b>	<b>353,300</b>	<b>64,200</b>	<b>676,701</b>	<b>60,200</b>	<b>1,460,411</b>	<b>20,303,182</b>	<b>25,059,224</b>
<b>Expenditures:</b>								
General Government	-	-	-	635,970	-	-	-	635,970
Public Safety	-	-	-	-	-	-	-	-
Community Development	1,571,530	5,000	-	-	-	-	-	1,576,530
Transit	-	-	-	-	-	-	20,303,181	20,303,181
Culture & Recreation	-	-	522,000	-	-	550,000	-	1,072,000
<b>Total Expenditures</b>	<b>1,571,530</b>	<b>5,000</b>	<b>522,000</b>	<b>635,970</b>	<b>-</b>	<b>550,000</b>	<b>20,303,181</b>	<b>23,587,681</b>
Transfers Out	-	-	-	101,781	55,000	1,541,779	135,952	1,834,512
<b>Total Uses</b>	<b>1,571,530</b>	<b>5,000</b>	<b>522,000</b>	<b>737,751</b>	<b>55,000</b>	<b>2,091,779</b>	<b>20,439,133</b>	<b>25,422,193</b>
<b>Ending Fund Balance</b>	<b>\$ 2,891,703</b>	<b>\$ 1,558,671</b>	<b>\$ 17,138</b>	<b>\$ 2,130,840</b>	<b>\$ 571,267</b>	<b>\$ 311,389</b>	<b>\$ 1,245,800</b>	<b>\$ 8,726,808</b>
<b>Change in Fund Balance</b>	<b>569,700</b>	<b>348,300</b>	<b>(457,800)</b>	<b>(61,050)</b>	<b>5,200</b>	<b>(631,368)</b>	<b>(135,952)</b>	<b>(362,970)</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**

DESCRIPTION	CAPITAL PROJECTS	2006 SPET	2010 SPET	2014 SPET	2016 SPET	2019 SPET	2022 SPET	TOTAL
<b>Beginning Fund Balance</b>	<b>\$12,377,766</b>	<b>\$ 255,384</b>	<b>\$ 116,472</b>	<b>\$ 3,178,649</b>	<b>\$ 310,666</b>	<b>\$ 8,808,613</b>	<b>\$ -</b>	<b>\$25,047,550</b>
<b>Revenues:</b>								
General Taxes	-	-	-	-	-	7,000,000	3,000,000	10,000,000
Intergovernmental	5,198,358	-	-	-	-	170,575	-	5,368,933
Miscellaneous Revenue	382,744	-	3,500	80,100	8,700	150,000	45,000	670,044
<b>Total Revenue</b>	<b>5,581,102</b>	<b>-</b>	<b>3,500</b>	<b>80,100</b>	<b>8,700</b>	<b>7,320,575</b>	<b>3,045,000</b>	<b>16,038,977</b>
Transfers In	10,036,486	-	-	-	-	-	-	10,036,486
<b>Total Sources</b>	<b>15,617,588</b>	<b>-</b>	<b>3,500</b>	<b>80,100</b>	<b>8,700</b>	<b>7,320,575</b>	<b>3,045,000</b>	<b>26,075,463</b>
<b>Expenditures:</b>								
General Government	11,191,190	-	-	-	-	-	-	11,191,190
Public Safety	1,181,975	-	-	-	-	-	-	1,181,975
Public Works	1,563,514	255,384	-	510,000	20,000	5,692,724	-	8,041,622
Culture and Recreation	8,964,548	-	-	-	-	-	-	8,964,548
<b>Total Expenditures</b>	<b>22,901,227</b>	<b>255,384</b>	<b>-</b>	<b>510,000</b>	<b>20,000</b>	<b>5,692,724</b>	<b>-</b>	<b>29,379,335</b>
Transfers Out	763,662	-	-	-	-	-	-	763,662
<b>Total Uses</b>	<b>23,664,889</b>	<b>255,384</b>	<b>-</b>	<b>510,000</b>	<b>20,000</b>	<b>5,692,724</b>	<b>-</b>	<b>30,142,997</b>
<b>Ending Fund Balance</b>	<b>\$ 4,330,465</b>	<b>\$ -</b>	<b>\$ 119,972</b>	<b>\$ 2,748,749</b>	<b>\$ 299,366</b>	<b>\$ 10,436,464</b>	<b>\$ 3,045,000</b>	<b>\$ 20,980,016</b>
<b>Change in Fund Balance</b>	<b>(8,047,301)</b>	<b>(255,384)</b>	<b>3,500</b>	<b>(429,900)</b>	<b>(11,300)</b>	<b>1,627,851</b>	<b>3,045,000</b>	<b>(4,067,534)</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES**  
**ENTERPRISE FUNDS**

DESCRIPTION	WATER UTILITY	SEWAGE UTILITY	TOTAL
<b>Beginning Fund Balance</b>	<b>\$ 8,050,759</b>	<b>\$ 7,539,688</b>	<b>\$ 15,590,447</b>
<b>Revenues:</b>			
Charges for Services	3,367,348	3,027,207	6,394,555
Miscellaneous Revenue	250,400	180,880	431,280
<b>Total Revenue</b>	<b>3,617,748</b>	<b>3,208,087</b>	<b>6,825,835</b>
Transfers In	181,331	181,331	362,662
<b>Total Sources</b>	<b>3,799,079</b>	<b>3,389,418</b>	<b>7,188,497</b>
<b>Expenditures:</b>			
Public Works	5,009,417	3,354,473	8,363,890
Debt Service	66,970	-	66,970
<b>Total Expenditures</b>	<b>5,076,387</b>	<b>3,354,473</b>	<b>8,430,860</b>
Transfers Out	2,641,278	2,641,278	5,282,556
<b>Total Uses</b>	<b>7,717,665</b>	<b>5,995,751</b>	<b>13,713,416</b>
<b>Ending Fund Balance</b>	<b>\$ 4,132,173</b>	<b>\$ 4,933,355</b>	<b>\$ 9,065,528</b>
<b><i>Change in Fund Balance</i></b>	<b><i>(3,918,586)</i></b>	<b><i>(2,606,333)</i></b>	<b><i>(6,524,919)</i></b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES**  
**INTERNAL SERVICE FUNDS**

DESCRIPTION	EMPLOYEE INSURANCE	FLEET MANAGEMENT	CENTRAL EQUIPMENT	IT SERVICES	TOTAL
<b>Beginning Fund Balance</b>	<b>\$ 2,482,831</b>	<b>\$ (83,923)</b>	<b>\$ 586,735</b>	<b>\$ 976,956</b>	<b>\$ 3,962,599</b>
<b>Revenues:</b>					
Charges for Services	2,895,795	2,428,671	702,500	1,412,742	7,439,708
Miscellaneous Revenue	74,500	(3,500)	17,600	33,000	121,600
<b>Total Revenue</b>	<b>2,970,295</b>	<b>2,425,171</b>	<b>720,100</b>	<b>1,445,742</b>	<b>7,561,308</b>
Transfers In	-	-	401,000	-	401,000
<b>Total Sources</b>	<b>2,970,295</b>	<b>2,425,171</b>	<b>1,121,100</b>	<b>1,445,742</b>	<b>7,962,308</b>
<b>Expenditures:</b>					
General Government	3,411,560	-	-	2,182,252	5,593,812
Public Safety	-	-	527,600	-	527,600
Public Works	-	2,443,971	661,000	-	3,104,971
<b>Total Expenditures</b>	<b>3,411,560</b>	<b>2,443,971</b>	<b>1,188,600</b>	<b>2,182,252</b>	<b>9,226,383</b>
Transfers Out	90,937	-	-	-	90,937
<b>Total Uses</b>	<b>3,502,497</b>	<b>2,443,971</b>	<b>1,188,600</b>	<b>2,182,252</b>	<b>9,317,320</b>
<b>Ending Fund Balance</b>	<b>\$ 1,950,629</b>	<b>\$ (102,723)</b>	<b>\$ 519,235</b>	<b>\$ 240,446</b>	<b>\$ 2,607,587</b>
<b>Change in Fund Balance</b>	<b>(532,202)</b>	<b>(18,800)</b>	<b>(67,500)</b>	<b>(736,510)</b>	<b>(1,355,012)</b>



## MAJOR REVENUES

## SALES TAX REVENUE

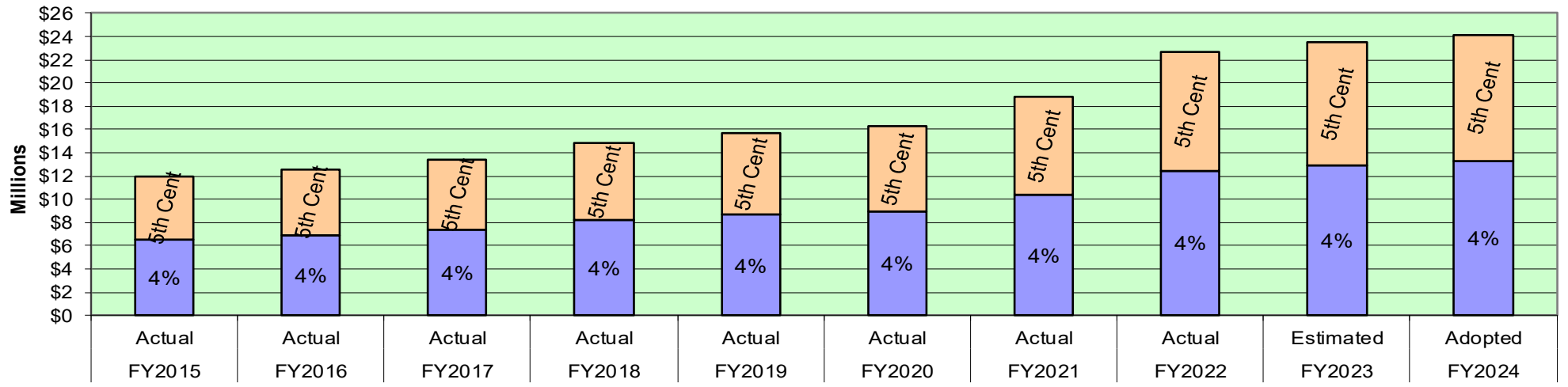
Sales tax revenue consists of the four percent state-wide sales tax and the optional 5<sup>th</sup> cent local sales tax. In the past, the optional 5<sup>th</sup> cent was split between the General Fund and the Capital Projects

Fund based on the Town's assessed valuation. For FY 2024, 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 3% over the 2023 estimate.

## SALES TAX REVENUE (2015 - 2024)

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Adopted
<b>General Taxes</b>										
1% Local Sales Tax (5th Cent)	5,405,087	5,674,051	6,034,163	6,672,713	7,069,927	7,317,316	\$ 8,447,080	\$10,179,620	10,553,083	10,869,676
Percent Change		5.0%	6.3%	10.6%	6.0%	3.5%	15.4%	20.5%	3.7%	3.0%
<b>Intergovernmental Revenue</b>										
4% State Sales Tax	\$ 6,559,716	\$ 6,921,172	\$ 7,379,363	\$ 8,153,991	\$ 8,633,557	\$ 8,937,671	\$10,344,279	\$12,478,912	\$12,919,910	\$ 13,307,507
Percent Change		5.5%	6.6%	10.5%	5.9%	3.5%	15.7%	20.6%	3.5%	3.0%
<b>Total</b>	<b>\$11,964,803</b>	<b>\$12,595,223</b>	<b>\$13,413,526</b>	<b>\$14,826,704</b>	<b>\$15,703,484</b>	<b>\$16,254,987</b>	<b>\$18,791,359</b>	<b>\$22,658,532</b>	<b>\$23,472,993</b>	<b>\$ 24,177,183</b>
Percent Change		5.3%	6.5%	10.5%	5.9%	3.5%	15.6%	20.6%	3.6%	3.0%

## Sales Tax Revenue (2015 - 2024)



**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 7% in FY2024 which may increase funding. WYDOT operating grants far exceeded historical levels in FY2023. Therefore, increased funding is not expected in FY2024.

**FTA - INTERGOVERNMENTAL REVENUE (2015 - 2024)**

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Adopted
CARES & ARPA Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,572,605	\$ 2,066,012	\$ 1,713,687	\$ -
FTA/TIGER Grant	2,193,061	-	-	-	-	-	-	-	-	-
FTA/Wyoming 5311 Operations	1,671,693	1,756,902	1,798,236	1,588,610	2,081,219	2,533,025	3,006,489	1,183,136	3,634,479	3,750,000
FTA/Idaho 5311 Operations	39,586	64,299	130,852	70,472	195,024	364,313	396,652	463,705	440,775	844,000
FTA 5309 - Bus Replacement	368,000	-	560,984	-	-	-	-	-	-	-
FTAWYDOT Bus Shelter	31,562	-	-	-	-	-	129,451	-	-	-
FTAWYDOT 5304 Route Plan	-	-	-	-	-	30,969	49,031	-	-	120,000
BUILD Grant	-	-	-	-	-	-	-	-	53,479	2,528,979
FTA Map 21 - Facility	599,040	-	-	-	-	-	-	-	-	-
FTA 5339/Wyoming Capital	-	230,616	20,921	23,363	20,407	239,175	1,880,000	-	4,224,000	192,000
Low-No Grant	-	-	-	-	-	-	2,050,825	-	-	2,580,012
<b>Total</b>	<b>\$ 4,902,942</b>	<b>\$ 2,051,817</b>	<b>\$ 2,510,993</b>	<b>\$ 1,682,445</b>	<b>\$ 2,296,650</b>	<b>\$ 3,167,482</b>	<b>\$12,085,053</b>	<b>\$ 3,712,853</b>	<b>\$10,066,420</b>	<b>\$ 10,014,991</b>

**UTILITY REVENUES – CHARGES FOR SERVICES**

In 2023, the Town passed ordinances updating tiered volume and base rates. The FY2024 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 5% of water sales.

**UTILITY REVENUES - CHARGES FOR SERVICES (2015 - 2024)**

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Adopted
Water Sales	\$ 2,196,390	\$ 2,292,163	\$ 2,501,122	\$ 2,425,940	\$ 2,438,490	\$ 2,396,841	\$ 2,542,151	\$ 2,617,787	\$ 3,306,998	\$ 3,107,348
Sewage Sales	2,234,703	2,223,394	2,381,480	2,381,767	2,386,369	2,321,974	2,405,970	2,373,210	2,358,000	2,525,000
<b>Total</b>	<b>\$ 4,431,093</b>	<b>\$ 4,515,557</b>	<b>\$ 4,882,602</b>	<b>\$ 4,807,707</b>	<b>\$ 4,824,859</b>	<b>\$ 4,718,815</b>	<b>\$ 4,948,121</b>	<b>\$ 4,990,997</b>	<b>\$ 5,664,998</b>	<b>\$ 5,632,348</b>

## MAJOR EXPENDITURES

## PERSONNEL

Personnel expenditure consists of wages and benefits for all full-time, part-time, and seasonal employees. The 2024 adopted budget includes an 7.4% salary increase and 0.15 new FTEs.

The budget maintains the deferred compensation match of \$1,000 per employee.

## PERSONNEL ALL FUNDS 2015 - 2024)

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Adopted
Salaries & Wages - Regular	\$ 6,112,287	\$ 6,509,387	\$ 6,862,447	\$ 6,957,371	\$ 7,376,235	\$ 7,651,968	\$ 7,510,847	\$ 8,562,518	\$10,412,708	\$ 12,627,118
Salaries & Wages - Part-Time	900,429	1,003,645	1,122,860	977,466	1,157,929	1,078,722	804,935	775,806	831,230	1,116,604
Buyout - Compensated Absences	72,865	87,284	97,221	100,785	95,818	65,260	103,150	115,928	210,709	238,988
Overtime	142,842	168,101	131,491	297,706	304,283	182,120	238,626	408,823	412,686	398,998
Holiday Pay - PTO Buyback	1,220	21,487	21,580	31,287	59,274	48,706	55,801	65,325	83,232	89,138
FICA & Medicare	527,805	564,454	594,698	607,667	661,061	668,315	641,440	737,881	897,591	1,107,021
Health Insurance	1,874,216	1,957,441	2,106,754	2,225,219	2,335,088	2,533,894	2,075,934	2,539,410	2,790,435	2,646,995
Vision Insurance	19,764	19,949	20,710	20,972	22,186	24,235	21,644	26,831	26,004	25,902
Dental Insurance	91,770	93,496	96,745	101,729	108,651	116,744	74,891	151,862	131,042	130,197
Wyoming Retirement	803,281	884,287	933,434	956,598	1,025,563	1,109,114	1,107,562	1,295,648	1,666,125	2,037,683
Workers' Compensation	174,147	206,431	177,435	156,754	134,779	112,865	63,564	148,601	296,920	328,454
State Unemployment	36,791	27,202	27,860	26,155	17,582	24,150	74,578	8,065	44,073	51,728
Disability/Life Insurance	57,718	68,177	59,026	66,938	67,068	69,292	66,954	46,861	83,294	62,429
<b>Total</b>	<b>\$10,815,134</b>	<b>\$11,611,342</b>	<b>\$12,252,260</b>	<b>\$12,526,646</b>	<b>\$13,365,516</b>	<b>\$13,685,385</b>	<b>\$12,839,927</b>	<b>\$14,883,559</b>	<b>\$17,886,049</b>	<b>\$ 20,861,255</b>
<i>Percent of Change</i>		<i>7.4%</i>	<i>5.5%</i>	<i>2.2%</i>	<i>6.7%</i>	<i>2.4%</i>	<i>-6.2%</i>	<i>15.9%</i>	<i>20.2%</i>	<i>16.6%</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 6% increase in petroleum due to nationwide fuel market increase.

## PETROLEUM PRODUCTS ( ALL FUNDS 2015 - 2024)

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Adopted
General Fund	\$ 101,676	\$ 90,560	\$ 90,560	\$ 119,461	\$ 143,254	\$ 118,597	\$ 107,735	\$ 123,897	\$ 158,181	\$ 172,106
START Bus System Fund	366,488	371,694	371,694	407,339	463,881	375,461	251,211	307,667	347,950	369,132
Utility Funds	18,296	15,817	15,817	14,940	13,796	13,534	13,272	16,817	22,468	22,468
<b>Total</b>	<b>\$ 486,460</b>	<b>\$ 478,071</b>	<b>\$ 478,071</b>	<b>\$ 541,740</b>	<b>\$ 620,931</b>	<b>\$ 507,592</b>	<b>\$ 372,218</b>	<b>\$ 448,381</b>	<b>\$ 528,599</b>	<b>\$ 563,706</b>
<i>Percent of Change</i>		<i>-1.7%</i>	<i>0.0%</i>	<i>13.3%</i>	<i>14.6%</i>	<i>-18.3%</i>	<i>-26.7%</i>	<i>20.5%</i>	<i>17.9%</i>	<i>6.6%</i>

**Current Debt Obligations**

<b>Description</b>	<b>Original Amount</b>	<b>Remaining Amount</b>	<b>Interest Rate</b>	<b>Last Pay Year</b>
2010 WWDC-Note	\$ 1,158,046	\$ 910,143	4%	2042
WBC Snow King	1,000,000	662,105	0.5%	2035
<b>Total</b>		<u>\$ 1,572,248</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:

<b>Loans</b>		
<b>Year</b>	<b>Principal</b>	<b>Interest</b>
2024	81,275	38,247
2025	82,793	36,729
2026	84,365	35,157
2027	85,990	33,532
2028	84,356	32,191
2029-42	1,153,469	703,723
<b>Total</b>	<u>\$ 1,572,248</u>	<u>\$ 879,579</u>

**Legal Debt Margin**

The Town's legal debt limit is four percent of its total assessed valuation. The 2023 assessed valuations are pending State approval in August. Based on the actual 2022 assessed valuation of \$762,827,959, the Town's legal debt margin can be calculated as follows:

Total Assessed Valuation (2022 actual)	<u>\$ 762,827,959</u>
Debt Limit = 4% of Assessed Valuation	\$ 30,513,118
Amount of Debt Applicable to Debt Limit:	
Total General Long-Term Debt Loans Payable	\$ 1,572,248
Less: Assets Available in Debt Service Fund	<u>\$ -</u>
Total Amount of Debt Applicable to Debt Limit	<u>\$ 1,572,248</u>
<b>Legal Debt Margin</b>	<u><u>\$ 28,940,870</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 provides transfers out to Affordable Housing and START to subsidize operational and capital expenditures. Finally, the repayment of interfund payables is not budgeted as a transfer.

### ADOPTED BUDGET FOR FISCAL YEAR 2024 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		\$ -	\$ 1,468,957	\$ -	\$ 1,571,530	\$ -	\$ 6,434,838	\$ -	\$ -	\$ -	\$ 9,475,325
Animal Care Fund	55,000		-	-	-	-	-	-	-	-	55,000
START Bus System	135,952	-		-	-	-	-	-	-	-	135,952
Lodging Tax Fund	-	-	1,541,779		-	-	-	-	-	-	1,541,779
Affordable Housing	-	-	-	-		-	-	-	-	-	-
Employee Housing	101,781	-	-	-	-		-	-	-	-	101,781
Capital Projects Fund	-	-	-	-	-	-		181,331	181,331	-	763,662
Water Utility Fund	840,454	-	-	-	-	-	-		-	-	840,454
Sew age Utility Fund	840,454	-	-	-	-	-	-	-		-	840,454
Employee Insurance Fund	90,937	-	-	-	-	-	-	-	-		90,937
Total Transfers In	\$ 2,064,578	\$ -	\$ 3,010,736	\$ -	\$ 1,571,530	\$ -	\$ 6,434,838	\$ 181,331	\$ 181,331	\$ -	\$ 13,845,344

**TOWN OF JACKSON, WYOMING**  
**HISTORY OF DISTRIBUTION OF FULL-TIME EQUIVALENTS**  
**ALL DEPARTMENTS - ALL FUNDS**  
**FISCAL YEAR 2015 - 2024**

DEPARTMENT	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	END FISCAL YEAR 2024	CHANGE
<b>General Government:</b>											
Town Attorney	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00	3.00	-
Municipal Judge	2.00	2.20	2.23	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
Administration	1.00	1.00	1.00	1.00	1.00	3.00	1.00	1.00	1.00	1.00	-
Town Clerk/Personnel	3.00	3.50	3.50	3.56	3.56	4.06	3.80	4.80	4.80	4.80	-
Finance	4.30	4.30	4.33	3.99	3.99	3.99	4.00	4.00	4.00	4.00	-
Community Development	-	-	-	-	-	-	2.00	3.00	4.00	4.00	-
Planning	5.00	5.00	5.25	5.25	5.25	4.25	4.00	4.00	4.00	5.00	1.00
Information Technology	3.60	3.60	3.60	3.60	3.60	3.60	3.60	5.70	5.70	6.00	0.30
<b>Public Safety:</b>											
Police	32.25	32.75	32.75	33.75	36.25	36.75	34.90	38.30	40.25	40.25	-
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	3.00	3.00	3.00	3.00	3.00	3.00	-
Animal Shelter	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	3.95	3.95	-
<b>Public Works:</b>											
Administration	1.00	1.50	1.50	1.50	1.50	2.33	2.33	2.33	2.33	2.83	0.50
Streets	7.92	7.92	8.00	8.00	8.00	8.00	8.00	8.50	9.16	9.00	(0.16)
Town Engineer	3.00	3.00	3.00	3.00	3.00	4.00	3.00	4.00	4.00	4.00	-
Water O&M	3.50	4.00	4.00	4.00	4.00	4.58	4.58	4.58	5.58	5.58	-
Water Billing and Accounting	1.25	1.04	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Sewer Plant Operations	4.75	4.75	5.00	5.00	5.00	4.58	4.58	4.58	4.58	4.08	(0.50)
Sewer O&M	2.25	2.25	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	-
Sewer Billing and Accounting	1.25	1.04	1.00	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	-
<b>Transit:</b>											
START Bus	35.51	38.63	37.95	38.48	40.34	41.80	33.65	40.49	43.90	42.61	(1.29)
<b>Total Full-time Equivalents</b>	<b>129.23</b>	<b>134.13</b>	<b>133.76</b>	<b>135.28</b>	<b>140.14</b>	<b>145.60</b>	<b>133.10</b>	<b>149.94</b>	<b>160.02</b>	<b>159.86</b>	<b>(0.15)</b>

**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**



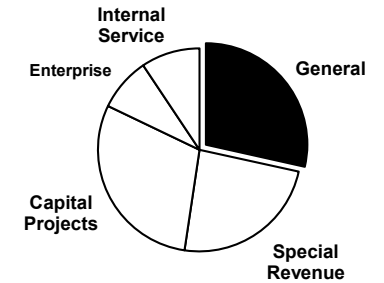
**GENERAL FUND**

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

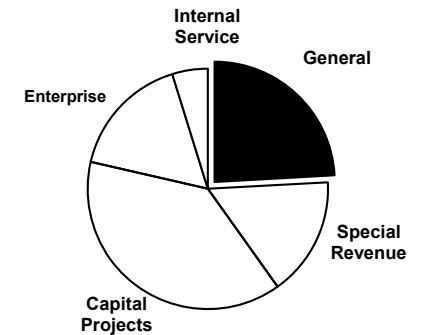
<b>FUND DESCRIPTION</b>	<b>BALANCE July 1, 2023</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPEND- ITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE June 30, 2024</b>
<b>General Fund</b>	<b>\$ 17,202,154</b>	<b>\$ 31,472,908</b>	<b>\$ 2,064,578</b>	<b>\$ 28,097,652</b>	<b>\$ 9,475,325</b>	<b>13,166,663</b>
<b>Special Revenue Funds</b>						
Affordable Housing	2,322,003	569,700	1,571,530	1,571,530	-	2,891,703
Parking Exactions	1,210,371	353,300	-	5,000	-	1,558,671
Park Exactions	474,938	64,200	-	522,000	-	17,138
Employee Housing	2,191,890	676,701	-	635,970	101,781	2,130,840
Animal Care Fund	566,067	60,200	-	-	55,000	571,267
Lodging Tax Fund	942,757	1,460,411	-	550,000	1,541,779	311,389
START Bus System	1,381,752	17,292,446	3,010,736	20,303,181	135,952	1,245,800
Total Special Revenue	9,089,778	20,476,958	4,582,266	23,587,681	1,834,512	8,726,808
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	12,377,766	5,581,102	10,036,486	22,901,227	763,662	4,330,465
2006 Specific Purpose Excise Tax	255,384	-	-	255,384	-	-
2010 Specific Purpose Excise Tax	116,472	3,500	-	-	-	119,972
2014 Specific Purpose Excise Tax	3,178,649	80,100	-	510,000	-	2,748,749
2016 Specific Purpose Excise Tax	310,666	8,700	-	20,000	-	299,366
2019 Specific Purpose Excise Tax	8,808,613	7,320,575	-	5,692,724	-	10,436,464
2022 Specific Purpose Excise Tax	-	3,045,000	-	-	-	3,045,000
Total Capital Projects	25,047,550	16,038,977	10,036,486	29,379,335	763,662	20,980,016
<b>Enterprise Funds</b>						
Water Utility	8,050,759	3,617,748	181,331	5,076,387	2,641,278	4,132,173
Sewage Utility	7,539,688	3,208,087	181,331	3,354,473	2,641,278	4,933,355
Total Enterprise Funds	15,590,447	6,825,835	362,662	8,430,860	5,282,556	9,065,528
<b>Internal Service Funds</b>						
Employee Insurance	2,482,831	2,970,295	-	3,411,560	90,937	1,950,629
Fleet Management	(83,923)	2,425,171	-	2,443,971	-	(102,723)
Central Equipment	586,735	720,100	401,000	1,188,600	-	519,235
IT Services	976,956	1,445,742	-	2,182,252	-	240,446
Total Internal Service Funds	3,962,599	7,561,308	401,000	9,226,383	90,937	2,607,587
<b>Total All Funds</b>	<b>\$ 70,892,527</b>	<b>\$ 82,375,986</b>	<b>\$ 17,446,992</b>	<b>\$ 98,721,911</b>	<b>\$ 17,446,992</b>	<b>\$ 54,546,602</b>

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

**Total Appropriation (excluding transfers)  
Fiscal Year Ending June 30, 2024**



**Estimated Ending Fund Balance  
At June 30, 2024**

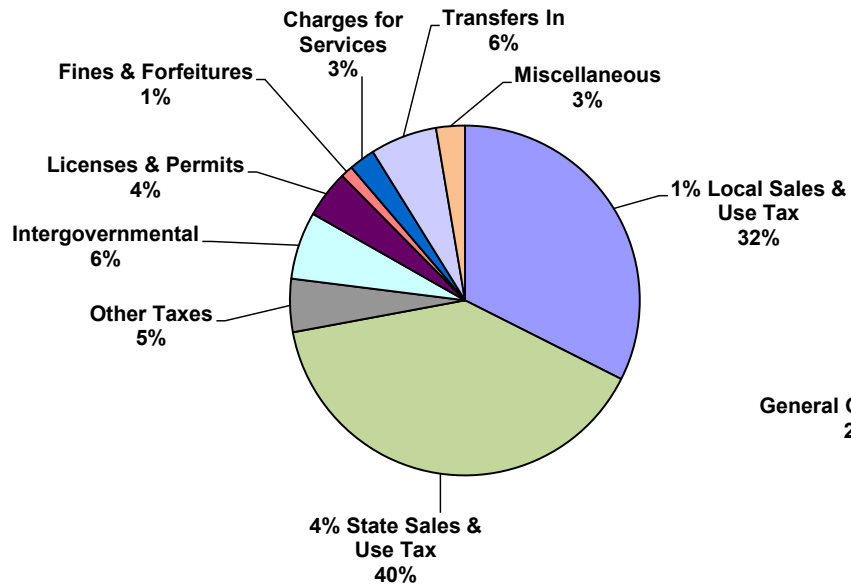




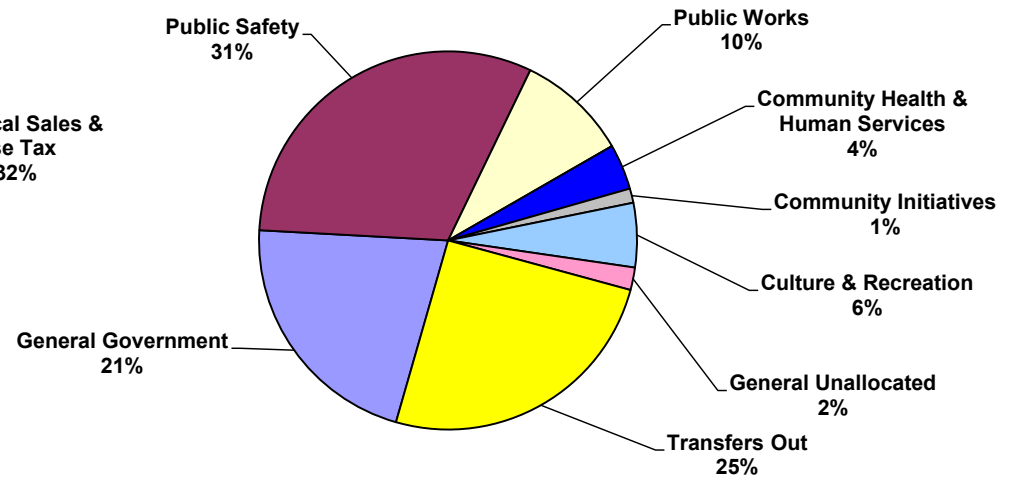
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**REVENUES , EXPENDITURES, & CHANGES TO FUND BALANCE**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
<b>Beginning Fund Balance</b>	<b>\$14,209,380</b>	<b>\$ 21,954,240</b>	<b>\$ 24,879,725</b>	<b>\$ 24,879,725</b>	<b>\$ 17,202,154</b>	<b>\$17,202,154</b>	<b>\$ 17,202,154</b>	
<b>Revenues:</b>								
Taxes	9,373,611	11,523,922	12,636,839	12,074,567	12,512,280	12,512,280	12,512,280	3.6%
Licenses & Permits	1,417,597	1,812,270	1,318,843	1,523,496	1,461,623	1,461,623	1,461,623	-4.1%
Intergovernmental	16,805,371	14,411,001	15,624,123	14,965,384	15,409,148	15,407,435	15,407,435	3.0%
Charges for Services	667,508	682,649	746,000	784,500	812,558	812,558	812,558	3.6%
Fines & Forfeitures	332,799	368,412	375,000	390,000	385,000	385,000	385,000	-1.3%
Miscellaneous	267,056	157,151	590,923	648,114	894,012	894,012	894,012	37.9%
<b>Total Revenue</b>	<b>28,863,942</b>	<b>28,955,405</b>	<b>31,291,728</b>	<b>30,386,061</b>	<b>31,474,621</b>	<b>31,472,908</b>	<b>31,472,908</b>	3.6%
Transfers In	975,090	1,337,031	2,225,734	2,225,734	2,120,817	2,064,578	2,064,578	-7.2%
<b>Total Sources</b>	<b>29,839,032</b>	<b>30,292,436</b>	<b>33,517,462</b>	<b>32,611,795</b>	<b>33,595,438</b>	<b>33,537,486</b>	<b>33,537,486</b>	2.8%
<b>Expenditures:</b>								
General Government	4,653,404	5,526,490	7,329,029	6,718,867	8,577,181	8,045,020	8,045,020	19.7%
Public Safety	7,005,693	8,494,842	10,488,544	9,934,069	12,140,533	11,761,816	11,761,816	18.4%
Public Works	2,019,428	2,622,884	3,328,982	3,206,947	3,627,916	3,576,843	3,576,843	11.5%
Community Health & Human Services	855,452	1,016,476	1,321,307	1,271,307	1,463,390	1,240,106	1,463,390	15.1%
Community Initiatives	221,024	280,702	453,450	408,450	494,125	458,675	455,675	11.6%
Culture & Recreation	1,653,806	1,395,721	1,028,691	1,027,891	1,831,307	2,065,006	2,065,006	100.9%
General Unallocated	1,846,438	224,150	734,054	398,195	814,022	729,902	729,902	83.3%
<b>Total Expenditures</b>	<b>18,255,245</b>	<b>19,561,265</b>	<b>24,684,057</b>	<b>22,965,726</b>	<b>28,948,474</b>	<b>27,877,368</b>	<b>28,097,652</b>	22.3%
Transfers Out	3,838,927	7,805,686	17,323,640	17,323,640	9,006,368	9,475,325	9,475,325	-45.3%
<b>Total Uses</b>	<b>22,094,172</b>	<b>27,366,951</b>	<b>42,007,697</b>	<b>40,289,366</b>	<b>37,954,842</b>	<b>37,352,693</b>	<b>37,572,977</b>	-6.7%
<b>Ending Fund Balance</b>	<b>\$21,954,240</b>	<b>\$ 24,879,725</b>	<b>\$ 16,389,490</b>	<b>\$ 17,202,154</b>	<b>\$ 12,842,750</b>	<b>\$13,386,947</b>	<b>\$ 13,166,663</b>	
<b>Change in Fund Balance</b>	<b>7,744,860</b>	<b>2,925,485</b>	<b>(8,490,235)</b>	<b>(7,677,571)</b>	<b>(4,359,404)</b>	<b>(3,815,207)</b>	<b>(4,035,491)</b>	

**General Fund  
Revenues and Other Sources**



**General Fund  
Expenditures and Other Uses**



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**REVENUES AND OTHER SOURCES**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
<b>General Taxes</b>								
1% Local Sales & Use Tax	\$ 8,447,080	\$10,179,620	\$11,066,413	\$10,553,082	\$10,869,676	\$10,869,676	\$10,869,676	3.0%
Lodging Tax - General	351,895	427,068	489,237	461,233	475,070	475,070	475,070	3.0%
Property Taxes	-	252,255	381,414	381,414	457,697	457,697	457,697	20.0%
Motor Vehicle Fees	-	27,876	40,000	40,000	40,000	40,000	40,000	0.0%
Franchise Tax-Electric	177,896	207,606	204,580	193,464	193,464	193,464	193,464	0.0%
Franchise Tax-Gas&Propane	62,886	39,945	62,886	92,864	92,864	92,864	92,864	0.0%
Franchise Tax-Cable	122,892	125,239	128,000	102,000	128,000	128,000	128,000	25.5%
Franchise Tax-Trash	187,095	223,141	220,000	211,200	211,200	211,200	211,200	0.0%
Franchise Tax-Phone	22,503	22,164	22,523	22,523	22,523	22,523	22,523	0.0%
Franchise Tax-Small Cell	-	15,000	20,000	15,000	20,000	20,000	20,000	33.3%
Franchise Tax-Recycling	1,364	4,008	1,786	1,787	1,786	1,786	1,786	-0.1%
<b>Total</b>	<b>9,373,611</b>	<b>11,523,922</b>	<b>12,636,839</b>	<b>12,074,567</b>	<b>12,512,280</b>	<b>12,512,280</b>	<b>12,512,280</b>	<b>3.6%</b>
<b>Licenses &amp; Permits</b>								
Business Licenses	314,908	368,946	365,935	385,012	382,653	382,653	382,653	-0.6%
Liquor Licenses	131,171	137,350	129,008	136,618	197,550	197,550	197,550	44.6%
Contractor Licenses	83,293	101,768	100,000	110,000	110,000	110,000	110,000	0.0%
COQ License Renewal	11,825	23,134	1,000	20,000	20,000	20,000	20,000	0.0%
Building Permits	645,408	780,989	500,000	500,000	500,000	500,000	500,000	0.0%
Special Event Permit	100	230	500	100	520	520	520	420.0%
Sign Permits	5,055	5,761	4,000	4,000	4,000	4,000	4,000	0.0%
Mechanical Permits	22,487	33,260	15,000	17,000	17,000	17,000	17,000	0.0%
Plumbing Permits	39,838	49,970	30,000	19,929	31,200	31,200	31,200	56.6%
Development Permits/Fees	79,553	14,470	10,000	40,000	40,000	40,000	40,000	0.0%
Grading/Erosion/Demo Permits	5,450	6,854	8,700	3,000	4,000	4,000	4,000	33.3%
Animal Licenses	3,094	3,636	4,700	4,700	4,700	4,700	4,700	0.0%
Rodeo Contract Fees	75,415	285,902	150,000	283,137	150,000	150,000	150,000	-47.0%
<b>Total</b>	<b>1,417,597</b>	<b>1,812,270</b>	<b>1,318,843</b>	<b>1,523,496</b>	<b>1,461,623</b>	<b>1,461,623</b>	<b>1,461,623</b>	<b>-4.1%</b>
<b>Intergovernmental</b>								
4% State Sales & Use Tax	10,344,279	12,478,912	13,572,467	12,919,910	13,307,507	13,307,507	13,307,507	3.0%
Gasoline Tax	462,388	459,627	417,017	416,149	416,149	416,149	416,149	0.0%
Cigarette Tax	20,075	19,347	19,575	19,575	19,575	19,575	19,575	0.0%
Severance Tax	355,797	387,321	355,797	387,321	387,321	387,321	387,321	0.0%
Federal Mineral Royalties	549,950	544,422	549,950	549,950	544,422	544,422	544,422	-1.0%
Lottery Distribution	35,896	27,584	30,000	34,786	30,000	30,000	30,000	-13.8%
State/Federal Grants - Police	20,163	26,108	18,706	18,706	18,706	18,706	18,706	0.0%
Victim Services Grant	117,186	124,254	90,925	90,925	90,925	90,925	90,925	0.0%
County Reimburse - Joint Depts.	329,940	343,426	532,983	528,062	594,543	592,830	592,830	12.3%
Opioid Settlements	-	-	36,703	-	-	-	-	---
CARES and ARPA Grants	4,569,697	-	-	-	-	-	-	---
<b>Total</b>	<b>16,805,371</b>	<b>14,411,001</b>	<b>15,624,123</b>	<b>14,965,384</b>	<b>15,409,148</b>	<b>15,407,435</b>	<b>15,407,435</b>	<b>3.0%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**REVENUES AND OTHER SOURCES (Continued)**

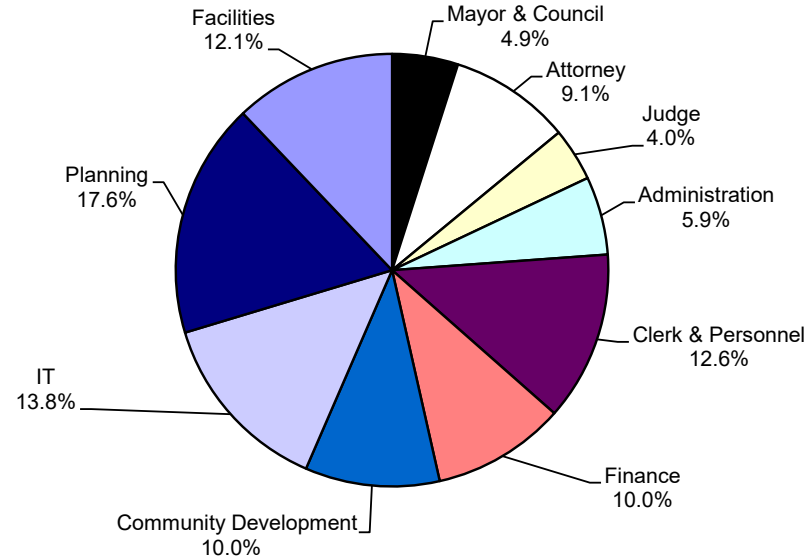
DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
<b>Charges for Services</b>								
Alarm Bond Income	3,675	17,095	2,000	12,000	5,000	5,000	5,000	-58.3%
Special Police Services - Airport	553,635	523,677	595,000	595,000	640,058	640,058	640,058	7.6%
Special Police Services - School	65,000	65,000	65,000	65,000	65,000	65,000	65,000	0.0%
Special Police Services - Other	12,761	13,691	45,000	45,000	45,000	45,000	45,000	0.0%
Public Safety Education	-	-	-	500	500	500	500	0.0%
VIN Inspections	13,495	13,740	14,000	14,000	14,000	14,000	14,000	0.0%
Plan Review Fees	13,313	41,014	22,000	50,000	40,000	40,000	40,000	-20.0%
Cemetery Fees	5,629	8,432	3,000	3,000	3,000	3,000	3,000	0.0%
<b>Total</b>	<b>667,508</b>	<b>682,649</b>	<b>746,000</b>	<b>784,500</b>	<b>812,558</b>	<b>812,558</b>	<b>812,558</b>	<b>3.6%</b>
<b>Fines &amp; Forfeitures</b>								
Parking Tickets	216,089	222,755	210,000	210,000	210,000	210,000	210,000	0.0%
Summons & Complaints	116,710	145,657	165,000	180,000	175,000	175,000	175,000	-2.8%
<b>Total</b>	<b>332,799</b>	<b>368,412</b>	<b>375,000</b>	<b>390,000</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>	<b>-1.3%</b>
<b>Miscellaneous</b>								
Interest Earnings	31,269	(179,958)	245,000	368,666	420,050	420,050	420,050	13.9%
Animal Shelter Fees	6,506	13,015	10,225	7,000	8,500	8,500	8,500	21.4%
Parking Garage Lease	64,839	67,463	61,921	61,921	61,921	61,921	61,921	0.0%
Snow King Center Lease	77,430	112,966	141,536	78,320	141,536	141,536	141,536	80.7%
South Park Rental Lease	4,112	24,444	25,176	38,923	42,696	42,696	42,696	9.7%
Vertical Harvest Lease	24,115	36,649	33,252	33,252	33,252	33,252	33,252	0.0%
Rental Income -155 E Pearl	-	-	-	-	126,744	126,744	126,744	---
Cell Phone Lease - Fairgrounds	29,236	29,862	29,797	29,132	29,797	29,797	29,797	2.3%
DUI Impact Panel	2,775	3,415	5,016	4,500	5,016	5,016	5,016	11.5%
Miscellaneous Revenue	26,774	49,295	39,000	26,400	24,500	24,500	24,500	-7.2%
<b>Total</b>	<b>267,056</b>	<b>157,151</b>	<b>590,923</b>	<b>648,114</b>	<b>894,012</b>	<b>894,012</b>	<b>894,012</b>	<b>37.9%</b>
<b>Transfers In</b>								
Animal Care	16,157	28,801	58,713	58,713	55,000	55,000	55,000	-6.3%
Utility Funds	878,626	1,137,860	1,763,499	1,763,499	1,732,570	1,680,908	1,680,908	-4.7%
START Fund	80,307	96,406	128,601	128,601	138,874	135,952	135,952	5.7%
Employee Housing	-	73,964	90,066	90,066	103,436	101,781	101,781	13.0%
Employee Insurance	-	-	184,855	184,855	90,937	90,937	90,937	-50.8%
<b>Total</b>	<b>975,090</b>	<b>1,337,031</b>	<b>2,225,734</b>	<b>2,225,734</b>	<b>2,120,817</b>	<b>2,064,578</b>	<b>2,064,578</b>	<b>-7.2%</b>
<b>Total General Fund</b>	<b>\$29,839,032</b>	<b>\$30,292,436</b>	<b>\$33,517,462</b>	<b>\$32,611,795</b>	<b>\$33,595,438</b>	<b>\$33,537,486</b>	<b>\$33,537,486</b>	<b>2.8%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION AND DEPARTMENT**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
<b>General Government</b>	<b>\$ 4,653,404</b>	<b>\$ 5,526,490</b>	<b>\$ 7,329,029</b>	<b>\$ 6,718,867</b>	<b>\$ 8,577,181</b>	<b>\$ 8,045,020</b>	<b>\$ 8,045,020</b>	<b>19.7%</b>
Mayor & Town Council	364,625	354,174	418,833	414,001	420,248	397,348	397,348	-4.0%
Town Attorney	293,206	465,634	659,484	658,944	731,370	731,370	731,370	11.0%
Municipal Judge	250,249	269,029	310,900	310,876	318,646	318,646	318,646	2.5%
Administration	267,042	287,774	557,424	397,610	496,737	471,737	471,737	18.6%
Town Clerk & Personnel	618,089	769,632	948,859	946,401	1,055,474	1,016,974	1,016,974	7.5%
Finance	594,716	628,494	741,218	738,827	800,802	800,802	800,802	8.4%
Community Development	405,444	499,236	943,049	659,132	1,064,072	808,144	808,144	22.6%
Information Technology	570,087	766,739	972,959	936,602	1,124,490	1,113,490	1,113,490	18.9%
Planning	655,211	854,083	920,009	830,110	1,592,726	1,413,893	1,413,893	70.3%
Town Facilities	634,735	631,695	856,294	826,364	972,616	972,616	972,616	17.7%
<b>Public Safety</b>	<b>7,005,693</b>	<b>8,494,842</b>	<b>10,488,544</b>	<b>9,934,069</b>	<b>12,140,533</b>	<b>11,761,816</b>	<b>11,761,816</b>	<b>18.4%</b>
Police	4,076,539	4,985,255	6,210,998	5,882,931	6,560,349	6,452,212	6,452,212	9.7%
Fire/EMS (County)	1,620,890	2,033,998	2,056,855	2,056,855	3,178,602	2,923,937	2,923,937	42.2%
Emergency Management (County)	-	-	84,767	84,767	162,584	160,169	160,169	89.0%
Communications Center (County)	435,299	367,172	805,802	588,000	801,038	801,038	801,038	36.2%
Victim Services	257,006	355,738	388,364	385,348	434,227	434,227	434,227	12.7%
Animal Shelter/Control	240,690	321,143	439,765	440,063	461,778	461,778	461,778	4.9%
Building Inspections	375,269	431,536	501,993	496,105	541,955	528,455	528,455	6.5%
<b>Public Works</b>	<b>2,019,428</b>	<b>2,622,884</b>	<b>3,328,982</b>	<b>3,206,947</b>	<b>3,627,916</b>	<b>3,576,843</b>	<b>3,576,843</b>	<b>11.5%</b>
Public Works Administration	309,555	333,694	412,057	412,561	477,478	472,478	472,478	14.5%
Streets	1,283,879	1,682,637	2,112,423	2,006,470	2,276,601	2,253,678	2,253,678	12.3%
Engineering	395,831	562,757	728,209	720,434	801,825	791,825	791,825	9.9%
Yard Operations	30,163	43,796	76,293	67,482	72,012	58,862	58,862	-12.8%
<b>Community Health &amp; Human Services</b>	<b>855,452</b>	<b>1,016,476</b>	<b>1,321,307</b>	<b>1,271,307</b>	<b>1,463,390</b>	<b>1,240,106</b>	<b>1,463,390</b>	<b>15.1%</b>
Community Health & Human Services	855,452	1,016,476	1,321,307	1,271,307	1,463,390	1,240,106	1,463,390	15.1%
<b>Community Initiatives</b>	<b>221,024</b>	<b>280,702</b>	<b>453,450</b>	<b>408,450</b>	<b>494,125</b>	<b>458,675</b>	<b>455,675</b>	<b>11.6%</b>
Community Initiatives	216,047	280,702	453,450	408,450	494,125	458,675	455,675	11.6%
<b>Culture &amp; Recreation</b>	<b>1,653,806</b>	<b>1,395,721</b>	<b>1,028,691</b>	<b>1,027,891</b>	<b>1,831,307</b>	<b>2,065,006</b>	<b>2,065,006</b>	<b>100.9%</b>
Parks & Recreation (County)	1,561,681	1,328,325	952,569	952,569	1,725,424	1,954,651	1,954,651	105.2%
Pathways (County)	78,941	41,544	48,162	48,162	69,890	75,862	75,862	57.5%
Memorial Park (Cemetery)	13,184	25,852	27,960	27,160	35,993	34,493	34,493	27.0%
<b>General Unallocated</b>	<b>1,846,438</b>	<b>224,150</b>	<b>734,054</b>	<b>398,195</b>	<b>814,022</b>	<b>729,902</b>	<b>729,902</b>	<b>83.3%</b>
Town-Wide Services	1,846,438	224,150	734,054	398,195	814,022	729,902	729,902	83.3%
<b>Total Expenditures</b>	<b>\$ 18,255,245</b>	<b>\$ 19,561,265</b>	<b>\$ 24,684,057</b>	<b>\$ 22,965,726</b>	<b>\$ 28,948,474</b>	<b>27,877,368</b>	<b>28,097,652</b>	<b>22.35%</b>

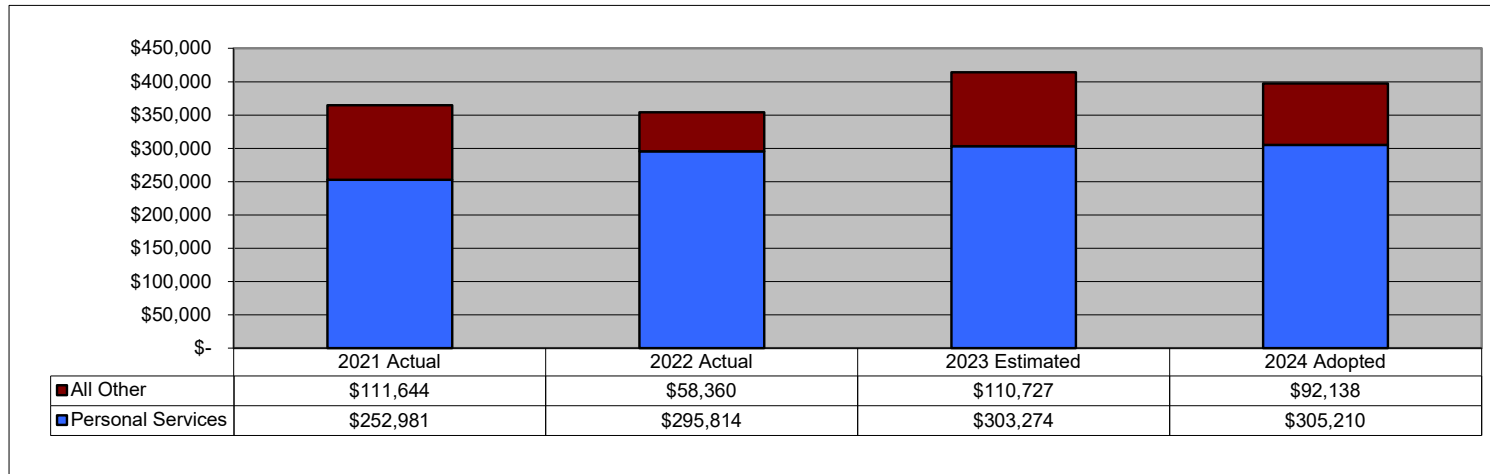
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL GOVERNMENT**

DIVISIONS WITHIN GENERAL GOVERNMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Mayor & Town Council	\$ 364,625	\$ 354,174	\$ 418,833	\$ 414,001	\$ 420,248	\$ 397,348	\$ 397,348	-4.0%
Town Attorney	293,206	465,634	659,484	658,944	731,370	731,370	731,370	11.0%
Municipal Judge	250,249	269,029	310,900	310,876	318,646	318,646	318,646	2.5%
Administration	267,042	287,774	557,424	397,610	496,737	471,737	471,737	18.6%
Town Clerk & Personnel	618,089	769,632	948,859	946,401	1,055,474	1,016,974	1,016,974	7.5%
Finance	594,716	628,494	741,218	738,827	800,802	800,802	800,802	8.4%
Community Development	405,444	499,236	943,049	659,132	1,064,072	808,144	808,144	22.6%
Information Technology	570,087	766,739	972,959	936,602	1,124,490	1,113,490	1,113,490	18.9%
Planning	655,211	854,083	920,009	830,110	1,592,726	1,413,893	1,413,893	70.3%
Town Facilities	634,735	631,695	856,294	826,364	972,616	972,616	972,616	17.7%
<b>Total General Government</b>	<b>\$ 4,653,404</b>	<b>\$ 5,526,490</b>	<b>\$ 7,329,029</b>	<b>\$ 6,718,867</b>	<b>\$ 8,577,181</b>	<b>\$ 8,045,020</b>	<b>\$ 8,045,020</b>	<b>19.7%</b>



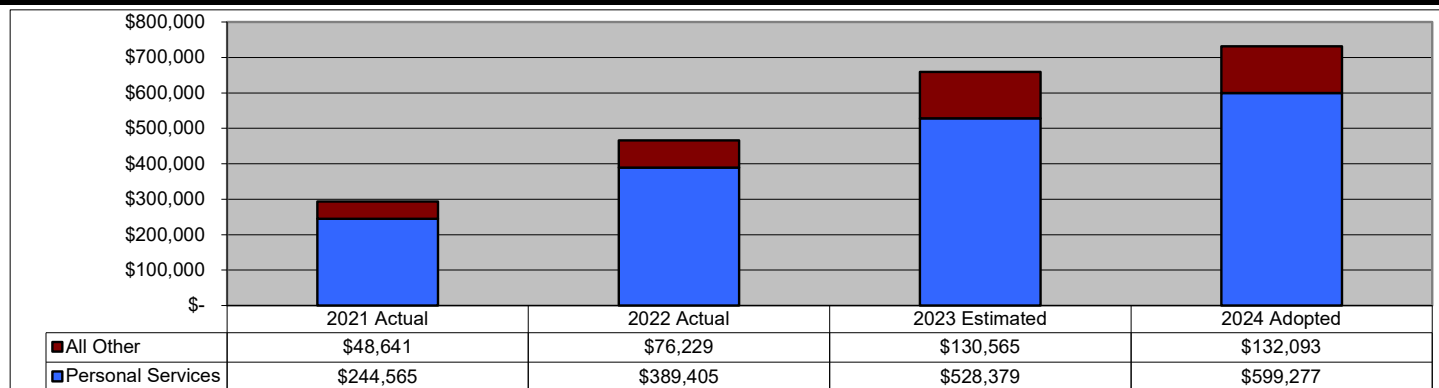
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
MAYOR & TOWN COUNCIL**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 134,628	\$ 154,800	\$ 176,800	\$ 176,800	\$ 176,800	\$ 176,800	\$ 176,800	0.0%
FICA & Medicare	9,080	10,459	13,525	13,525	13,525	13,525	13,525	0.0%
Health Insurance	83,862	96,688	76,209	76,209	76,209	76,209	76,209	0.0%
Vision Insurance	949	1,178	538	538	909	909	909	69.0%
Dental Insurance	3,233	6,024	2,790	2,790	4,036	4,036	4,036	44.7%
Wyoming Retirement	20,934	25,716	33,412	33,412	33,412	33,412	33,412	0.0%
Disability/Life Insurance	295	949	-	-	319	319	319	---
General/Office Supplies	470	69	675	675	400	400	400	-40.7%
Printing & Publication	318	-	250	250	250	250	250	0.0%
Dues & Subscriptions	-	-	694	694	500	500	500	-28.0%
Professional Services	10,067	9,670	40,000	40,000	35,000	35,000	35,000	-12.5%
Litigation	64,646	1,825	10,000	10,000	10,000	-	-	-100.0%
Training, Travel, & Meetings	-	11,136	25,200	20,200	33,100	20,200	20,200	0.0%
IT Services	34,879	34,601	37,677	37,677	34,725	34,725	34,725	-7.8%
Liability Insurance	1,264	1,058	1,063	1,231	1,063	1,063	1,063	-13.6%
Contingency	-	-	-	-	-	-	-	---
<b>Total Mayor &amp; Town Council</b>	<b>\$ 364,625</b>	<b>\$ 354,174</b>	<b>\$ 418,833</b>	<b>\$ 414,001</b>	<b>\$ 420,248</b>	<b>\$ 397,348</b>	<b>\$ 397,348</b>	<b>-4.0%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**TOWN ATTORNEY**

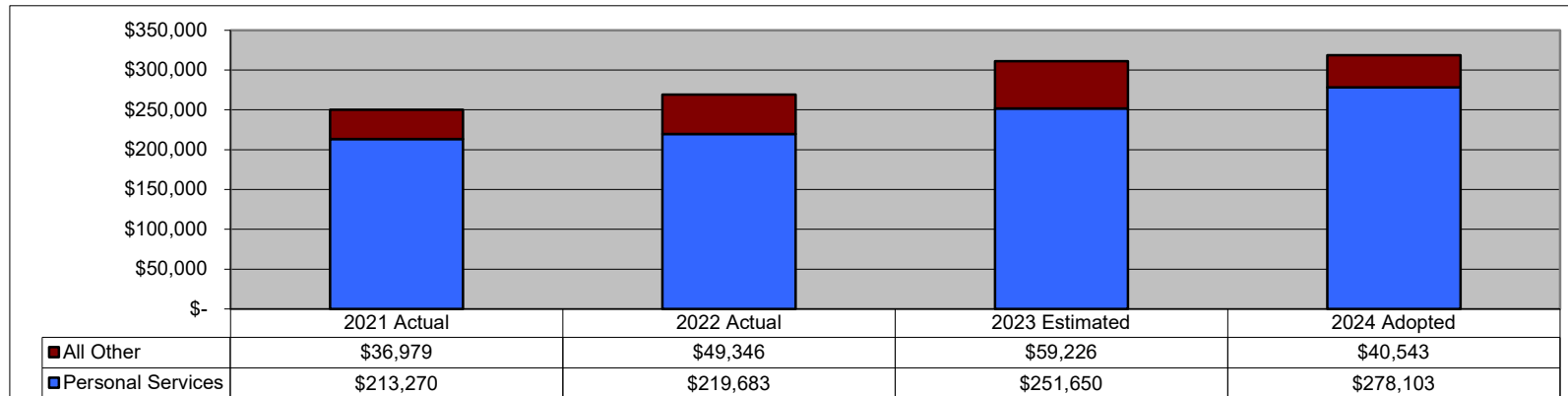
EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 178,813	\$ 262,160	\$ 372,772	\$ 372,772	\$ 419,715	\$ 419,715	\$ 419,715	12.6%
Salaries and Wages - Part-Time	-	-	-	-	-	-	-	---
Buyout - Compensated Absences	3,476	5,581	7,171	7,171	8,071	8,071	8,071	12.6%
FICA & Medicare	13,838	19,899	29,039	29,039	32,726	32,726	32,726	12.7%
Health Insurance	16,729	53,166	42,725	42,725	55,336	55,336	55,336	29.5%
Vision Insurance	200	436	473	473	535	535	535	13.1%
Dental Insurance	561	2,136	2,204	2,204	2,641	2,641	2,641	19.8%
Wyoming Retirement	27,226	41,335	62,746	62,746	68,657	68,657	68,657	9.4%
Workers' Compensation	1,096	3,706	8,452	8,452	9,264	9,264	9,264	9.6%
State Unemployment	1,165	23	831	831	831	831	831	0.0%
Disability/Life Insurance	1,463	962	1,966	1,966	1,501	1,501	1,501	-23.7%
General/Office Supplies	-	109	700	700	700	700	700	0.0%
Small Tools & Equipment <\$10K	-	-	250	250	250	250	250	0.0%
Dues & Subscriptions	835	1,215	1,700	1,700	1,700	1,700	1,700	0.0%
Professional Services	28,147	43,919	71,000	71,000	77,000	77,000	77,000	8.5%
Litigation	186	-	10,000	10,000	10,000	10,000	10,000	0.0%
Training, Travel, & Meetings	-	505	10,000	10,000	10,000	10,000	10,000	0.0%
Books & Publications	4,952	5,444	6,540	6,000	6,000	6,000	6,000	0.0%
IT Services	12,737	23,101	28,801	28,801	23,682	23,682	23,682	-17.8%
Liability Insurance	1,784	1,936	2,114	2,114	2,761	2,761	2,761	30.6%
<b>Total Town Attorney</b>	<b>\$ 293,206</b>	<b>\$ 465,634</b>	<b>\$ 659,484</b>	<b>\$ 658,944</b>	<b>\$ 731,370</b>	<b>\$ 731,370</b>	<b>\$ 731,370</b>	<b>11.0%</b>





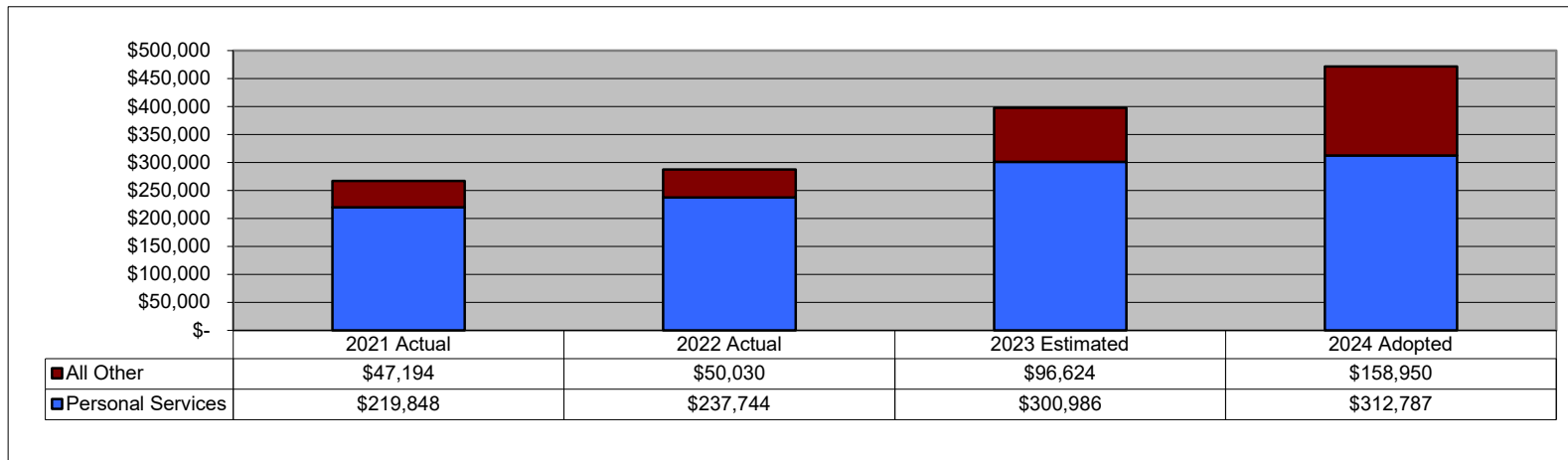
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**MUNICIPAL JUDGE**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 143,621	\$ 144,936	\$ 158,984	\$ 158,984	\$ 181,039	\$ 181,039	\$ 181,039	13.9%
Buyout - Compensated Absences	1,076	1,359	3,060	3,060	3,482	3,482	3,482	13.8%
FICA & Medicare	10,431	10,690	12,385	12,385	14,116	14,116	14,116	14.0%
Health Insurance	31,422	36,227	44,011	44,011	44,011	44,011	44,011	0.0%
Vision Insurance	414	422	453	453	453	453	453	0.0%
Dental Insurance	1,437	2,220	2,220	2,220	2,220	2,220	2,220	0.0%
Wyoming Retirement	21,960	22,644	27,762	27,762	30,491	30,491	30,491	9.8%
Workers' Compensation	127	229	621	621	447	447	447	-28.0%
State Unemployment	1,403	34	693	693	693	693	693	0.0%
Disability/Life Insurance	1,379	923	1,461	1,461	1,151	1,151	1,151	-21.2%
General/Office Supplies	88	51	450	450	450	450	450	0.0%
Jury Expenditures	32	34	56	56	56	56	56	0.0%
Professional Services	785	5,248	8,000	7,500	7,650	7,650	7,650	2.0%
Public Defender	1,495	3,260	5,400	4,352	3,600	3,600	3,600	-17.3%
Training, Travel, & Meetings	-	2,213	1,600	2,500	2,500	2,500	2,500	0.0%
Books & Publications	6,540	5,261	4,600	5,224	4,600	4,600	4,600	-11.9%
IT Services	26,650	32,250	38,128	38,128	20,496	20,496	20,496	-46.2%
Liability Insurance	1,389	1,029	1,016	1,016	1,191	1,191	1,191	17.2%
<b>Total Municipal Judge</b>	<b>\$ 250,249</b>	<b>\$ 269,029</b>	<b>\$ 310,900</b>	<b>\$ 310,876</b>	<b>\$ 318,646</b>	<b>\$ 318,646</b>	<b>\$ 318,646</b>	<b>2.5%</b>



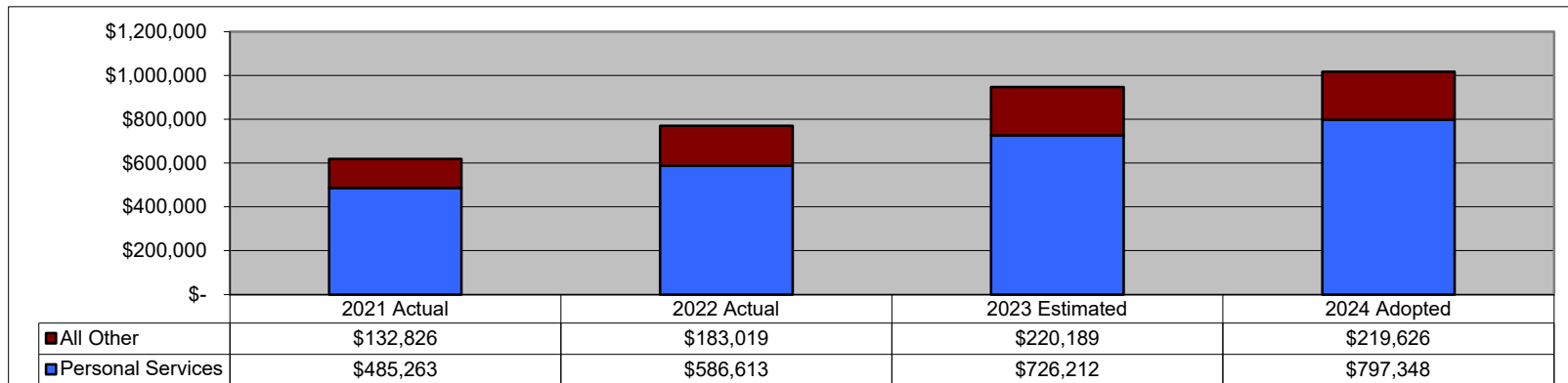
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 158,415	\$ 169,321	\$ 214,117	\$ 214,117	\$ 222,757	\$ 222,757	\$ 222,757	4.0%
Buyout - Compensated Absences	3,062	3,232	3,844	3,844	4,284	4,284	4,284	11.4%
FICA & Medicare	11,003	11,351	16,657	16,657	17,369	17,369	17,369	4.3%
Health Insurance	18,875	21,761	22,649	22,649	22,649	22,649	22,649	0.0%
Vision Insurance	264	269	269	269	269	269	269	0.0%
Dental Insurance	876	1,404	1,395	1,395	1,395	1,395	1,395	0.0%
Wyoming Retirement	24,582	26,872	35,844	35,844	37,341	37,341	37,341	4.2%
Workers' Compensation	1,360	3,034	5,308	5,308	5,881	5,881	5,881	10.8%
State Unemployment	576	-	277	277	277	277	277	0.0%
Disability/Life Insurance	835	500	626	626	565	565	565	-9.7%
General/Office Supplies	-	28	500	200	500	500	500	150.0%
Printing & Publication	-	-	-	-	1,000	1,000	1,000	---
Dues & Subscriptions	3,282	1,161	2,600	-	4,000	4,000	4,000	---
Professional Services	33,150	21,716	210,000	84,660	150,000	125,000	125,000	47.6%
Training, Travel, & Meetings	540	5,925	17,500	926	5,000	5,000	5,000	440.0%
IT Services	5,710	8,246	9,615	9,615	6,985	6,985	6,985	-27.4%
Liability Insurance	1,531	1,135	1,223	1,223	1,465	1,465	1,465	19.8%
Contingency	2,981	11,819	15,000	-	15,000	15,000	15,000	---
<b>Total Administration</b>	<b>\$ 267,042</b>	<b>\$ 287,774</b>	<b>\$ 557,424</b>	<b>\$ 397,610</b>	<b>\$ 496,737</b>	<b>\$ 471,737</b>	<b>\$ 471,737</b>	<b>18.6%</b>



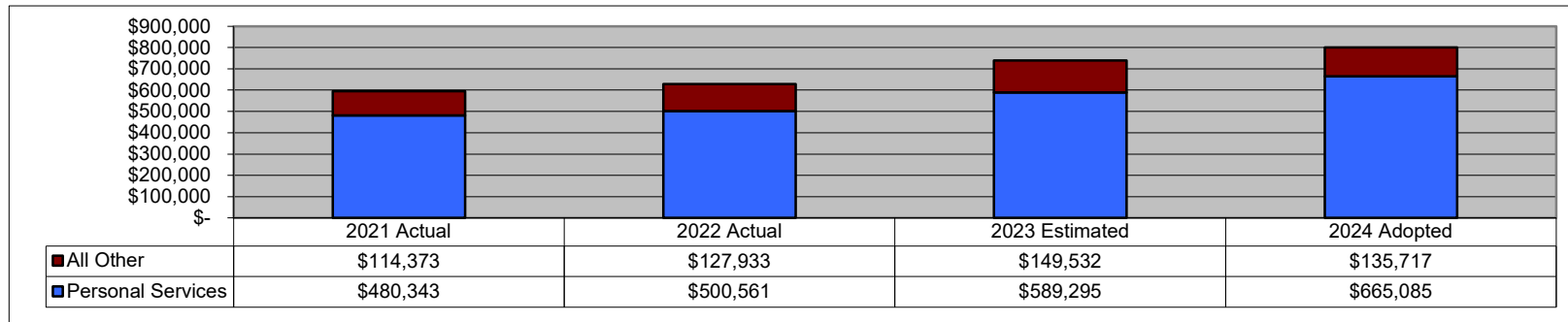
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**TOWN CLERK & PERSONNEL**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 332,428	\$ 384,473	\$ 487,232	\$ 487,232	\$ 545,068	\$ 545,068	\$ 545,068	11.9%
Buyout - Compensated Absences	3,489	5,792	9,372	9,372	10,482	10,482	10,482	11.8%
Overtime	-	25	-	500	2,500	2,500	2,500	400.0%
FICA & Medicare	23,295	28,080	37,931	37,931	42,691	42,691	42,691	12.5%
Health Insurance	66,060	96,688	88,023	88,023	88,023	88,023	88,023	0.0%
Vision Insurance	668	971	807	807	699	699	699	-13.4%
Dental Insurance	2,653	5,484	3,943	3,943	3,943	3,943	3,943	0.0%
Wyoming Retirement	51,456	60,569	84,413	84,413	91,460	91,460	91,460	8.3%
Workers' Compensation	289	643	5,137	5,137	4,362	4,362	4,362	-15.1%
State Unemployment	2,315	217	1,385	1,385	1,385	1,385	1,385	0.0%
Disability/Life Insurance	2,242	2,031	2,927	2,927	2,235	2,235	2,235	-23.6%
General/Office Supplies	368	1,003	1,400	2,288	1,500	1,500	1,500	-34.4%
Small Tools & Equipment <\$10K	-	637	100	2,254	3,000	3,000	3,000	33.1%
Printing & Publication	49,268	55,795	61,900	61,900	61,900	61,900	61,900	0.0%
Dues & Subscriptions	7,742	8,525	10,000	10,000	10,175	10,175	10,175	1.8%
Training, Travel, & Meetings	275	6,094	14,550	14,550	14,500	14,500	14,500	-0.3%
Employee Recruitment	30,301	42,043	51,000	45,000	102,500	69,000	69,000	53.3%
Employee Recognition Program	2,198	5,895	10,500	10,500	15,500	10,500	10,500	0.0%
IT Services	39,865	62,081	75,211	75,211	49,966	49,966	49,966	-33.6%
Liability Insurance	3,177	2,586	3,028	3,028	3,585	3,585	3,585	18.4%
<b>Total Town Clerk &amp; Personnel</b>	<b>\$ 618,089</b>	<b>\$ 769,632</b>	<b>\$ 948,859</b>	<b>\$ 946,401</b>	<b>\$ 1,055,474</b>	<b>\$ 1,016,974</b>	<b>\$ 1,016,974</b>	<b>7.5%</b>



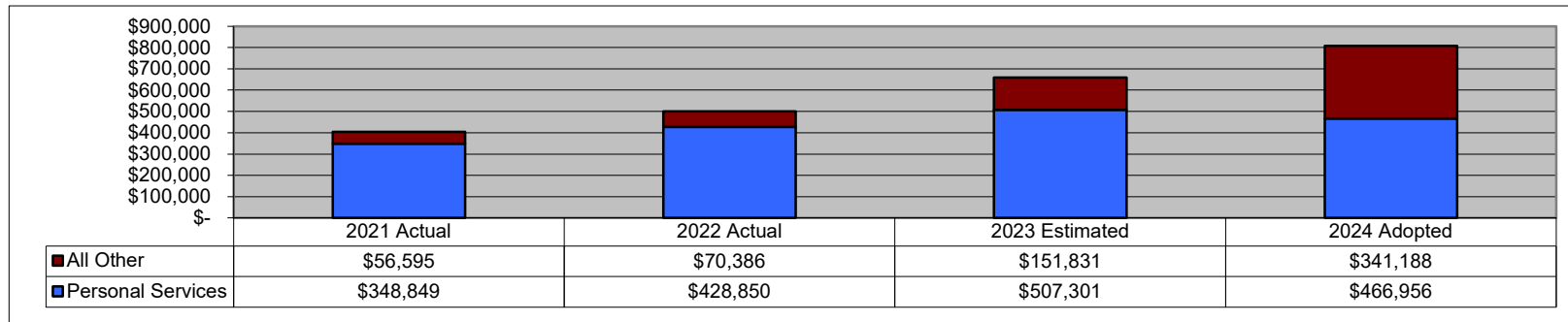
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**FINANCE**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 326,756	\$ 336,246	\$ 391,280	\$ 391,280	\$ 447,369	\$ 447,369	\$ 447,369	14.3%
Buyout - Compensated Absences	4,972	5,188	7,491	7,491	8,603	8,603	8,603	14.8%
FICA & Medicare	24,238	24,495	30,458	30,458	34,882	34,882	34,882	14.5%
Health Insurance	64,987	74,927	84,291	84,291	90,596	90,596	90,596	7.5%
Vision Insurance	685	597	631	631	659	659	659	4.4%
Dental Insurance	2,638	3,948	3,728	3,728	3,961	3,961	3,961	6.3%
Wyoming Retirement	50,574	52,851	66,146	66,146	74,846	74,846	74,846	13.2%
Workers' Compensation	283	559	1,822	1,822	1,128	1,128	1,128	-38.1%
State Unemployment	2,267	78	1,108	1,108	1,108	1,108	1,108	0.0%
Disability/Life Insurance	2,943	1,608	2,340	2,340	1,933	1,933	1,933	-17.4%
General/Office Supplies	673	1,349	1,400	1,500	1,600	1,600	1,600	6.7%
Printing & Publication	460	541	560	560	560	560	560	0.0%
Dues & Subscriptions	170	196	220	200	220	220	220	10.0%
Professional Services	-	207	1,000	500	1,000	1,000	1,000	100.0%
Auditing Services	60,000	65,250	70,000	70,000	70,000	70,000	70,000	0.0%
Banking Fees	2,159	3,064	5,500	4,500	5,500	5,500	5,500	22.2%
Credit Card Fees	9,541	11,835	18,000	16,500	18,000	18,000	18,000	9.1%
Training, Travel, & Meetings	249	369	1,471	2,000	4,400	4,400	4,400	120.0%
IT Services	37,232	42,121	50,354	50,354	30,494	30,494	30,494	-39.4%
Liability Insurance	3,889	3,001	3,418	3,418	3,943	3,943	3,943	15.4%
<b>Total Finance</b>	<b>\$ 594,716</b>	<b>\$ 628,494</b>	<b>\$ 741,218</b>	<b>\$ 738,827</b>	<b>\$ 800,802</b>	<b>\$ 800,802</b>	<b>\$ 800,802</b>	<b>8.4%</b>



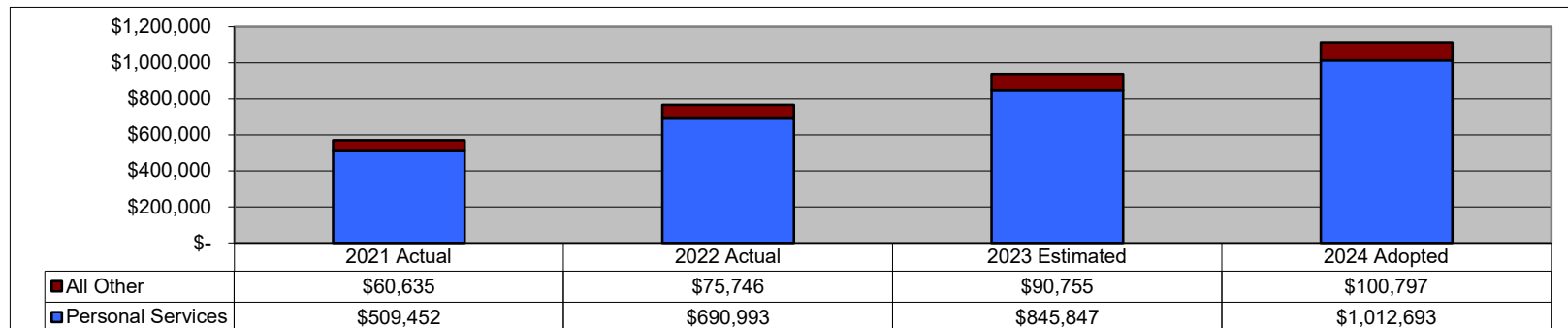
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**COMMUNITY DEVELOPMENT**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 244,164	\$ 274,933	\$ 415,454	\$ 300,000	\$ 491,911	\$ 315,226	\$ 315,226	5.1%
Salaries & Wages - Part-Time	-	9,759	16,021	16,021	-	-	-	-100.0%
Buyout - Compensated Absences	4,663	5,979	8,267	8,267	9,460	6,062	6,062	-26.7%
FICA & Medicare	18,269	20,171	33,631	25,000	38,355	24,579	24,579	-1.7%
Health Insurance	37,749	65,283	90,596	90,596	77,985	55,336	55,336	-38.9%
Vision Insurance	528	807	1,076	1,076	804	535	535	-50.3%
Dental Insurance	1,752	4,212	5,580	5,580	4,036	2,641	2,641	-52.7%
Wyoming Retirement	37,517	42,937	70,475	45,000	79,418	50,169	50,169	11.5%
Workers' Compensation	1,372	3,202	10,653	10,653	12,598	7,933	7,933	-25.5%
State Unemployment	1,165	109	1,268	1,268	1,108	831	831	-34.5%
Disability/Life Insurance	1,670	1,048	2,340	2,340	2,209	1,644	1,644	-29.7%
General/Office Supplies	-	411	4,000	1,500	2,000	2,000	2,000	33.3%
Printing & Publication	30,754	26,777	55,000	20,000	45,000	45,000	45,000	125.0%
Dues & Subscriptions	70	1,483	3,000	3,000	8,000	5,000	5,000	66.7%
Professional Services	12,430	8,803	140,000	43,143	35,000	35,000	35,000	-18.9%
Professional Services - Ecosystem	-	-	-	-	160,000	160,000	160,000	---
Equity Task Force Stipend	-	7,650	48,600	48,600	48,600	48,600	48,600	0.0%
Training, Travel, & Meetings	67	6,701	15,000	15,000	15,500	15,500	15,500	3.3%
IT Services	10,930	16,549	19,197	19,197	28,852	28,852	28,852	50.3%
Liability Insurance	2,344	2,423	2,891	2,891	3,236	3,236	3,236	11.9%
<b>Total Community Development</b>	<b>\$ 405,444</b>	<b>\$ 499,236</b>	<b>\$ 943,049</b>	<b>\$ 659,132</b>	<b>\$ 1,064,072</b>	<b>\$ 808,144</b>	<b>\$ 808,144</b>	<b>22.6%</b>



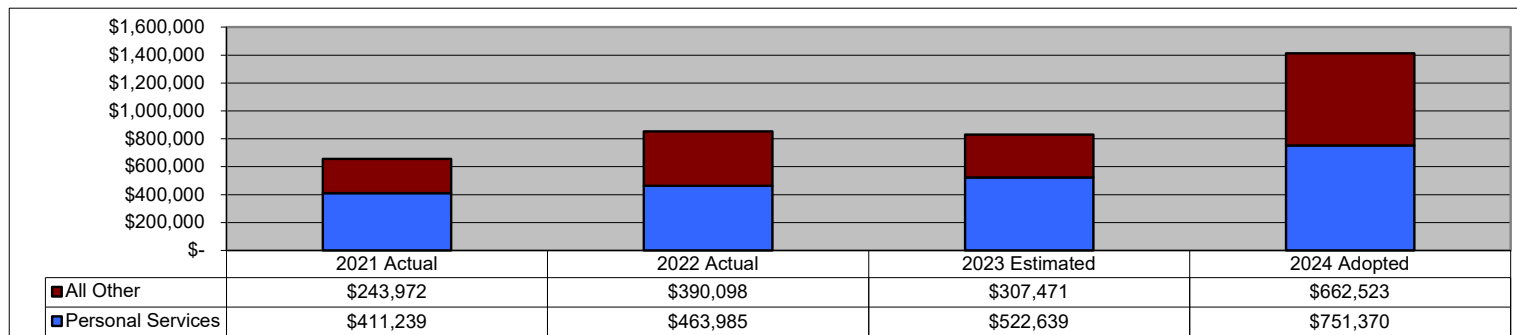
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
INFORMATION TECHNOLOGY**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 353,630	\$ 457,922	\$ 574,845	\$ 548,011	\$ 668,482	\$ 668,482	\$ 668,482	22.0%
Salaries & Wages - Part Time	-	-	23,667	23,667	27,429	27,429	27,429	15.9%
Buyout - Compensated Absences	6,823	8,608	10,984	10,984	12,855	12,855	12,855	17.0%
FICA & Medicare	27,101	34,752	46,571	41,571	54,221	54,221	54,221	30.4%
Health Insurance	58,510	102,276	106,451	106,451	110,209	110,209	110,209	3.5%
Vision Insurance	663	1,127	1,022	1,022	1,056	1,056	1,056	3.3%
Dental Insurance	2,302	6,305	5,156	5,156	5,259	5,259	5,259	2.0%
Wyoming Retirement	52,476	69,434	93,488	88,914	110,468	110,468	110,468	24.2%
Workers' Compensation	3,032	8,097	15,277	15,277	17,757	17,757	17,757	16.2%
State Unemployment	2,074	290	1,717	1,717	1,994	1,994	1,994	16.1%
Disability/Life Insurance	2,841	2,182	3,077	3,077	2,963	2,963	2,963	-3.7%
Dues & Subscriptions	-	252	250	250	250	250	250	0.0%
General/Office Supplies	-	2,417	-	-	-	-	-	---
Repair & Maint - Shop Parts	197	120	418	418	234	234	234	-44.0%
Repair & Maint - Shop Labor	272	238	640	640	396	396	396	-38.1%
Petroleum Products	695	435	335	386	410	410	410	6.2%
Training, Travel, & Meetings	19,780	15,889	31,000	31,000	31,000	20,000	20,000	-35.5%
IT Services	36,269	52,973	54,271	54,271	70,230	70,230	70,230	29.4%
Liability Insurance	3,422	3,422	3,790	3,790	4,577	4,577	4,577	20.8%
<b>Total Information Technology</b>	<b>\$ 570,087</b>	<b>\$ 766,739</b>	<b>\$ 972,959</b>	<b>\$ 936,602</b>	<b>\$1,124,490</b>	<b>\$1,113,490</b>	<b>\$1,113,490</b>	<b>18.9%</b>



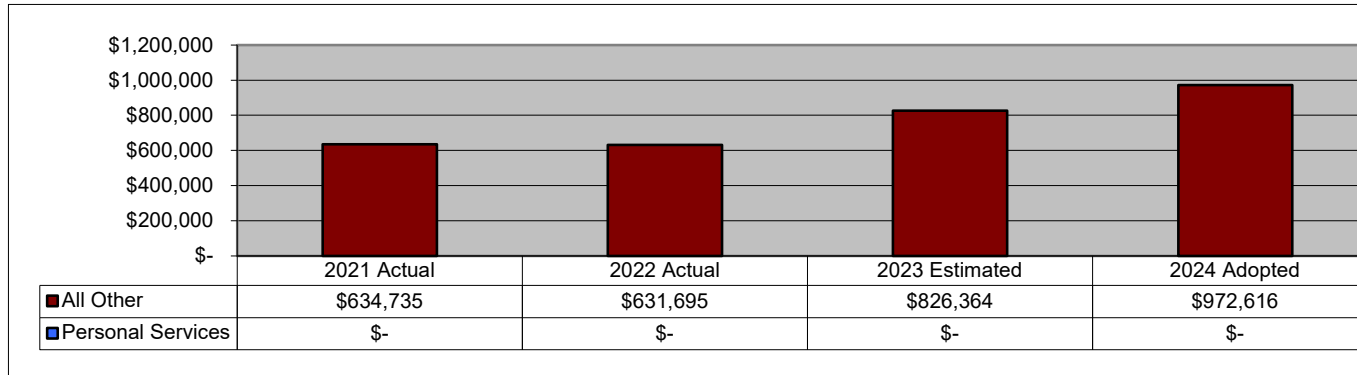
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**PLANNING**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 279,046	\$ 309,782	\$ 354,634	\$ 354,634	\$ 508,728	\$ 508,728	\$ 508,728	43.5%
Salaries & Wages - Part Time	-	6,665	4,303	4,303	-	-	-	-100.0%
Buyout - Compensated Absences	5,677	1,492	6,822	6,822	9,783	9,783	9,783	43.4%
Overtime	-	-	-	-	10,000	10,000	10,000	---
FICA & Medicare	21,232	23,784	27,956	27,956	40,431	40,431	40,431	44.6%
Health Insurance	54,478	62,810	52,763	52,763	75,412	75,412	75,412	42.9%
Vision Insurance	625	532	470	470	844	844	844	79.6%
Dental Insurance	1,717	3,624	2,054	2,054	4,003	4,003	4,003	94.9%
Wyoming Retirement	42,656	48,544	60,413	60,413	84,836	84,836	84,836	40.4%
Workers Compensation	1,972	4,601	9,733	9,733	13,498	13,498	13,498	38.7%
State Unemployment Tax	2,170	452	1,151	1,151	1,385	1,385	1,385	20.3%
Disability/Life Insurance	1,666	1,699	2,340	2,340	2,450	2,450	2,450	4.7%
General/Office Supplies	550	1,400	4,000	1,200	7,500	5,000	5,000	316.7%
Printing & Publication	1,356	1,193	1,000	1,400	1,400	1,400	1,400	0.0%
Dues & Subscriptions	1,444	2,802	3,000	2,500	4,000	4,000	4,000	60.0%
Professional Services	178,645	209,064	142,500	70,000	67,500	67,500	67,500	-3.6%
County Planning Services	-	93,346	136,332	127,833	198,673	198,673	198,673	55.4%
County Transportation Services	-	-	-	-	467,960	301,627	301,627	---
Litigation	-	-	10,000	10,000	10,000	-	-	-100.0%
Training, Travel, & Meetings	(2,170)	7,359	9,500	9,500	9,500	9,500	9,500	0.0%
Travel & Meetings (Board)	-	-	6,000	3,000	6,000	6,000	6,000	100.0%
Public Workshops	-	-	3,000	-	-	-	-	---
IT Services	61,187	72,804	79,750	79,750	65,477	65,477	65,477	-17.9%
Liability Insurance	2,960	2,130	2,288	2,288	3,346	3,346	3,346	46.2%
<b>Total Planning</b>	<b>\$ 655,211</b>	<b>\$ 854,083</b>	<b>\$ 920,009</b>	<b>\$ 830,110</b>	<b>\$ 1,592,726</b>	<b>\$ 1,413,893</b>	<b>\$ 1,413,893</b>	<b>70.3%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
TOWN FACILITIES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Town Hall	\$ 145,319	\$ 134,098	\$ 170,759	\$ 181,099	\$ 203,315	\$ 203,315	\$ 203,315	12.3%
155 Pearl St	45,452	58,396	108,526	104,957	104,405	104,405	104,405	-0.5%
PW Yard	96,331	134,155	136,245	122,678	137,449	137,449	137,449	12.0%
Core Maintenance Facility	-	-	39,520	39,520	100,000	100,000	100,000	153.0%
Parks Maintenance Building	15,988	17,508	45,557	31,516	32,877	32,877	32,877	4.3%
Vertical Harvest	15,384	15,583	19,830	19,948	28,069	28,069	28,069	40.7%
Snow King Sports & Events Center	94,579	96,929	117,235	126,136	126,547	126,547	126,547	0.3%
Parking Garage	52,547	53,199	64,746	66,502	67,227	67,227	67,227	1.1%
Recreation Center	23,858	24,732	26,233	26,233	44,125	44,125	44,125	68.2%
South Park Business Rental	92,054	19,982	27,616	18,950	15,568	15,568	15,568	-17.8%
Town Square Stage Stop	-	7,436	3,800	500	500	500	500	0.0%
Home Ranch Restrooms	36,939	45,324	53,413	52,201	61,866	61,866	61,866	18.5%
Deloney Restrooms	15,579	21,010	31,856	30,912	37,796	37,796	37,796	22.3%
Miller Park Restrooms	705	3,343	10,958	5,212	12,872	12,872	12,872	147.0%
<b>Total Town Facilities</b>	<b>\$ 634,735</b>	<b>\$ 631,695</b>	<b>\$ 856,294</b>	<b>\$ 826,364</b>	<b>\$ 972,616</b>	<b>\$ 972,616</b>	<b>\$ 972,616</b>	<b>17.7%</b>





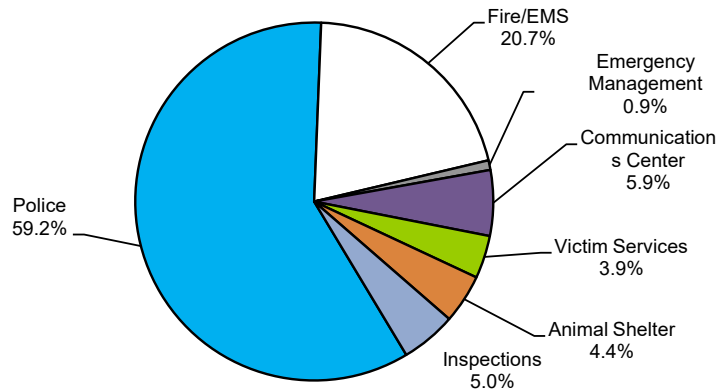
# TOWN OF JACKSON, WYOMING

## ADOPTED BUDGET FOR FISCAL YEAR 2024

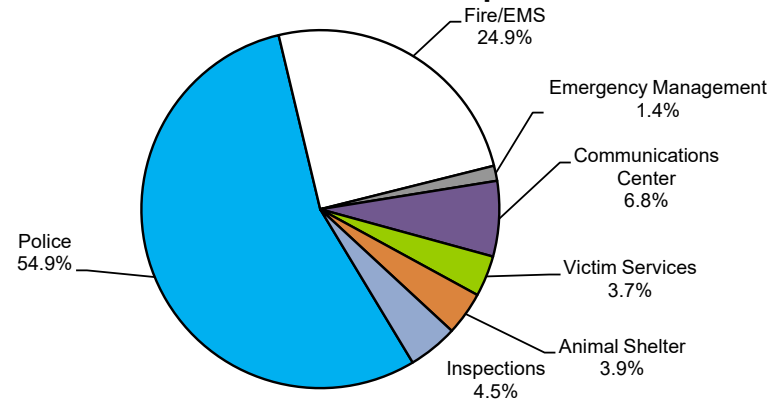
### PUBLIC SAFETY

DEPARTMENTS WITHIN PUBLIC SAFETY	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Police (Consolidated)	\$ 4,076,539	\$ 4,985,255	\$ 6,210,998	\$ 5,882,931	\$ 6,560,349	\$ 6,452,212	\$ 6,452,212	9.7%
Fire/EMS (County)	1,620,890	2,033,998	2,056,855	2,056,855	3,178,602	2,923,937	2,923,937	42.2%
Emergency Management (County)	-	-	84,767	84,767	162,584	160,169	160,169	89.0%
Communications Center (County)	435,299	367,172	805,802	588,000	801,038	801,038	801,038	36.2%
Victim Services	257,006	355,738	388,364	385,348	434,227	434,227	434,227	12.7%
Animal Shelter/Control	240,690	321,143	439,765	440,063	461,778	461,778	461,778	4.9%
Building Inspections	375,269	431,536	501,993	496,105	541,955	528,455	528,455	6.5%
<b>Total Public Safety</b>	<b>\$ 7,005,693</b>	<b>\$ 8,494,842</b>	<b>\$ 10,488,544</b>	<b>\$ 9,934,069</b>	<b>\$ 12,140,533</b>	<b>\$ 11,761,816</b>	<b>\$ 11,761,816</b>	<b>18.4%</b>

FY2023 Estimated

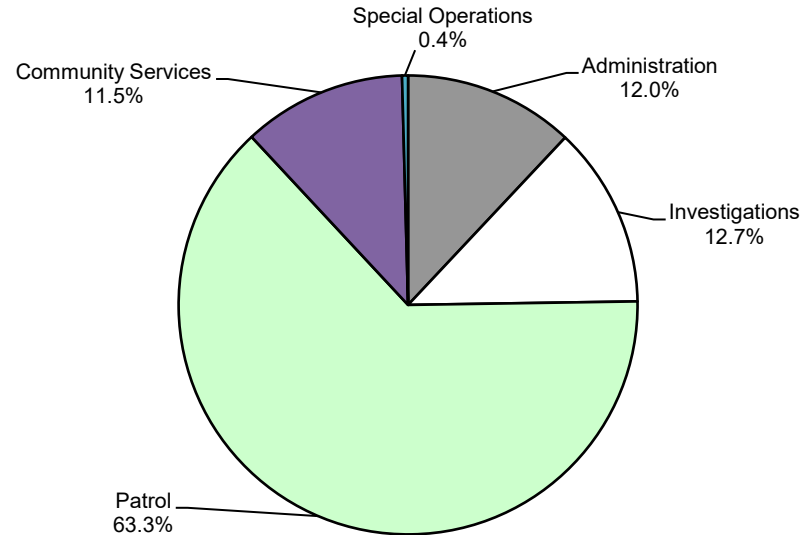


FY2024 Adopted



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
POLICE DIVISIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Administration	\$ 424,049	\$ 598,897	\$ 731,716	\$ 706,743	\$ 774,541	\$ 774,541	\$ 774,541	9.6%
Investigations	383,117	535,940	732,221	647,206	822,630	822,630	822,630	27.1%
Patrol	2,904,575	3,289,605	3,946,923	3,804,119	4,085,145	4,085,145	4,085,145	7.4%
Community Service	353,652	545,890	774,838	699,046	851,410	743,273	743,273	6.3%
Special Operations	11,146	14,923	25,300	25,817	26,623	26,623	26,623	3.1%
<b>Total Police Divisions</b>	<b>\$ 4,076,539</b>	<b>\$ 4,985,255</b>	<b>\$ 6,210,998</b>	<b>\$ 5,882,931</b>	<b>\$ 6,560,349</b>	<b>\$ 6,452,212</b>	<b>\$ 6,452,212</b>	<b>9.7%</b>

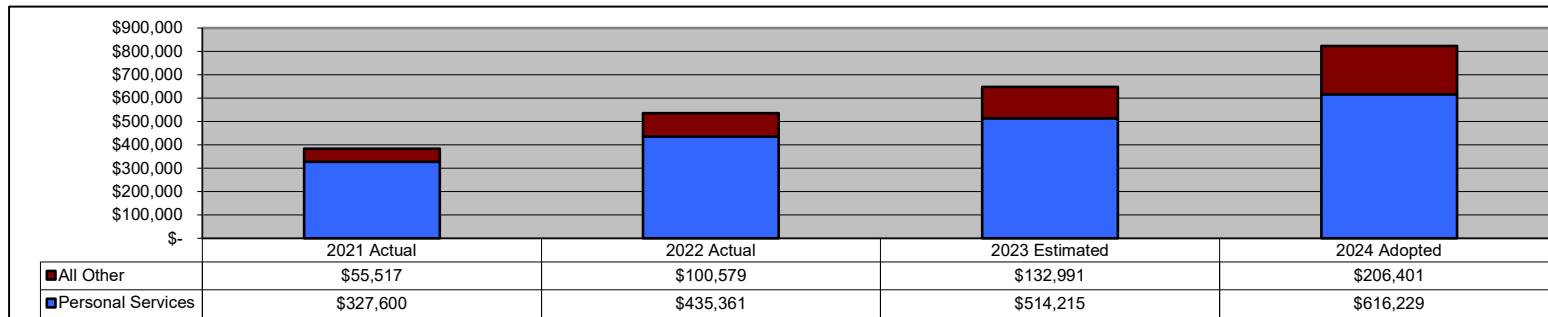


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**POLICE ADMINISTRATION**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% CHANGE FY23 Est.</b>
Salaries & Wages - Regular	\$ 239,715	\$ 348,953	\$ 421,649	\$ 404,149	\$ 482,174	\$ 482,174	\$ 482,174	19.3%
Salaries & Wages - Part-Time	3,180	3,470	-	-	-	-	-	---
Buyout - Compensated Absences	6,074	6,118	8,110	8,110	9,273	9,273	9,273	14.3%
Overtime	1,477	823	2,097	524	1,900	1,900	1,900	262.6%
FICA & Medicare	18,489	26,444	32,997	30,997	37,741	37,741	37,741	21.8%
Health Insurance	53,663	60,931	63,417	63,417	58,373	58,373	58,373	-8.0%
Vision Insurance	898	648	705	705	638	638	638	-9.5%
Dental Insurance	2,383	3,931	2,798	2,798	2,402	2,402	2,402	-14.2%
Wyoming Retirement	27,442	39,572	53,644	50,611	58,597	58,597	58,597	15.8%
Workers' Compensation	1,364	4,667	10,476	10,476	11,087	11,087	11,087	5.8%
State Unemployment	1,408	80	1,330	1,330	1,330	1,330	1,330	0.0%
Disability/Life Insurance	1,528	1,313	2,352	2,352	1,613	1,613	1,613	-31.4%
General/Office Supplies	2,811	2,555	3,100	3,100	3,100	3,100	3,100	0.0%
Training Supplies	30	-	400	400	400	400	400	0.0%
Uniforms	1,504	975	2,500	2,500	2,500	2,500	2,500	0.0%
Small Tools & Equipment <\$10K	275	29	3,000	3,000	3,000	3,000	3,000	0.0%
Small Tools & Equip (Grants)	-	-	-	-	-	-	-	---
Postage	87	91	300	300	300	300	300	0.0%
Printing & Publication	499	873	2,400	2,138	1,200	1,200	1,200	-43.9%
Dues and Subscriptions	1,378	1,791	2,055	2,055	2,055	2,055	2,055	0.0%
Utilities - Car Storage	1,561	1,870	1,850	2,016	1,850	1,850	1,850	-8.2%
Vehicle Towing	125	1,500	1,000	1,000	1,000	1,000	1,000	0.0%
Repair & Maint - Shop Parts	1,027	577	2,087	2,087	1,235	1,235	1,235	-40.8%
Repair & Maint - Shop Labor	510	340	1,440	1,440	1,188	1,188	1,188	-17.5%
Petroleum Products	299	905	3,070	2,378	1,881	1,881	1,881	-20.9%
Repair & Maint - Office	382	-	1,200	1,200	1,200	1,200	1,200	0.0%
Training & Meetings	508	1,450	3,000	3,403	3,000	3,000	3,000	-11.8%
Travel	921	2,634	4,800	4,800	4,800	4,800	4,800	0.0%
Employee Overnight Lodging	-	79	200	-	200	200	200	---
Prisoner Expense	7,218	9,504	8,850	8,568	8,000	8,000	8,000	-6.6%
Employee Recognition Program	651	461	2,950	2,950	2,950	2,950	2,950	0.0%
Public Education	2,022	2,336	5,450	5,450	5,450	5,450	5,450	0.0%
Central equipment Fund Rental	7,900	18,500	17,700	17,700	17,700	17,700	17,700	0.0%
IT Services	30,101	49,073	57,980	57,980	38,007	38,007	38,007	-34.4%
Property Insurance	3,504	3,841	4,067	4,067	5,225	5,225	5,225	28.5%
Liability Insurance	3,115	2,563	2,742	2,742	3,172	3,172	3,172	15.7%
<b>Total Administration</b>	<b>\$ 424,049</b>	<b>\$ 598,897</b>	<b>\$ 731,716</b>	<b>\$ 706,743</b>	<b>\$ 774,541</b>	<b>\$ 774,541</b>	<b>\$ 774,541</b>	<b>9.6%</b>

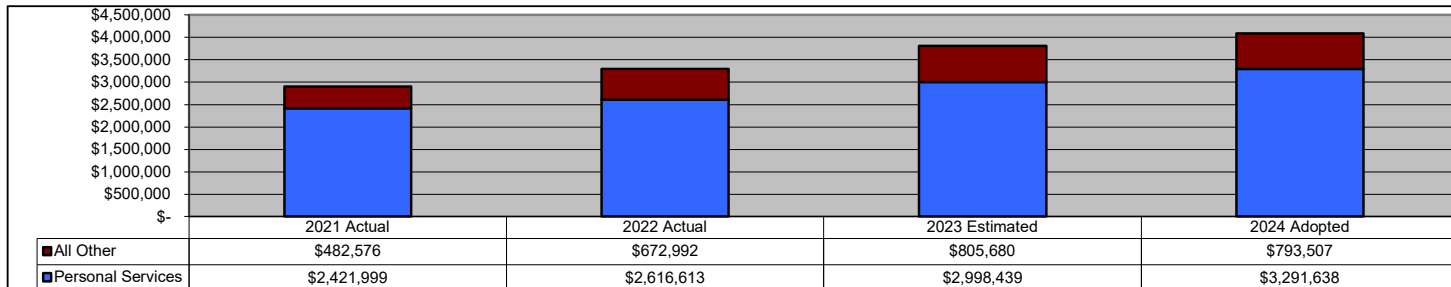
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**POLICE INVESTIGATIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 217,883	\$ 272,568	\$ 396,697	\$ 326,697	\$ 412,918	\$ 412,918	\$ 412,918	26.4%
Salaries & Wages - Part-Time	-	549	9,000	9,000	9,000	9,000	9,000	0.0%
Buyout - Compensated Absences	3,442	3,328	7,631	7,631	7,941	7,941	7,941	4.1%
Overtime	16,650	13,576	17,091	16,276	16,276	16,276	16,276	0.0%
Holiday Pay - PTO Buyback	2,742	4,934	2,758	3,177	2,626	2,626	2,626	-17.3%
FICA & Medicare	17,026	22,280	32,972	27,972	34,330	34,330	34,330	22.7%
Health Insurance	35,604	73,691	62,800	62,800	62,800	62,800	62,800	0.0%
Vision Insurance	628	939	677	677	572	572	572	-15.5%
Dental Insurance	1,161	5,322	3,013	3,013	2,459	2,459	2,459	-18.4%
Wyoming Retirement	29,105	34,586	50,669	40,669	52,150	52,150	52,150	28.2%
Workers' Compensation	1,387	3,194	11,169	11,169	11,390	11,390	11,390	2.0%
State Unemployment	576	-	1,939	1,939	1,939	1,939	1,939	0.0%
Disability/Life Insurance	1,396	394	3,195	3,195	1,828	1,828	1,828	-42.8%
General/Office Supplies	1,271	2,752	3,050	3,050	3,050	3,050	3,050	0.0%
Uniforms	546	2,234	3,000	3,000	3,000	3,000	3,000	0.0%
Small Tools & Equipment <\$10K	204	2,558	5,500	5,500	5,500	5,500	5,500	0.0%
Postage	588	829	1,300	1,300	1,300	1,300	1,300	0.0%
Professional Services	1,603	2,259	2,000	2,000	2,000	2,000	2,000	0.0%
Repair & Maint - Shop Parts	2,874	1,856	3,235	3,235	3,699	3,699	3,699	14.3%
Repair & Maint - Shop Labor	1,632	1,462	2,800	2,800	3,267	3,267	3,267	16.7%
Repair & Maint - Equipment	11	5,145	3,500	3,500	3,500	3,500	3,500	0.0%
Petroleum Products	4,920	3,199	7,705	7,705	5,130	5,130	5,130	-33.4%
Training & Meetings	1,637	4,459	3,000	3,381	3,000	3,000	3,000	-11.3%
Travel	1,935	1,101	2,800	2,800	2,800	2,800	2,800	0.0%
Central Equipment Fund Rental	2,250	5,300	13,300	13,300	17,200	17,200	17,200	29.3%
IT Services	34,020	65,500	78,780	78,780	150,180	150,180	150,180	90.6%
Liability Insurance	2,026	1,925	2,640	2,640	2,775	2,775	2,775	5.1%
<b>Total Investigations</b>	<b>\$ 383,117</b>	<b>\$ 535,940</b>	<b>\$ 732,221</b>	<b>\$ 647,206</b>	<b>\$ 822,630</b>	<b>\$ 822,630</b>	<b>\$ 822,630</b>	<b>27.1%</b>



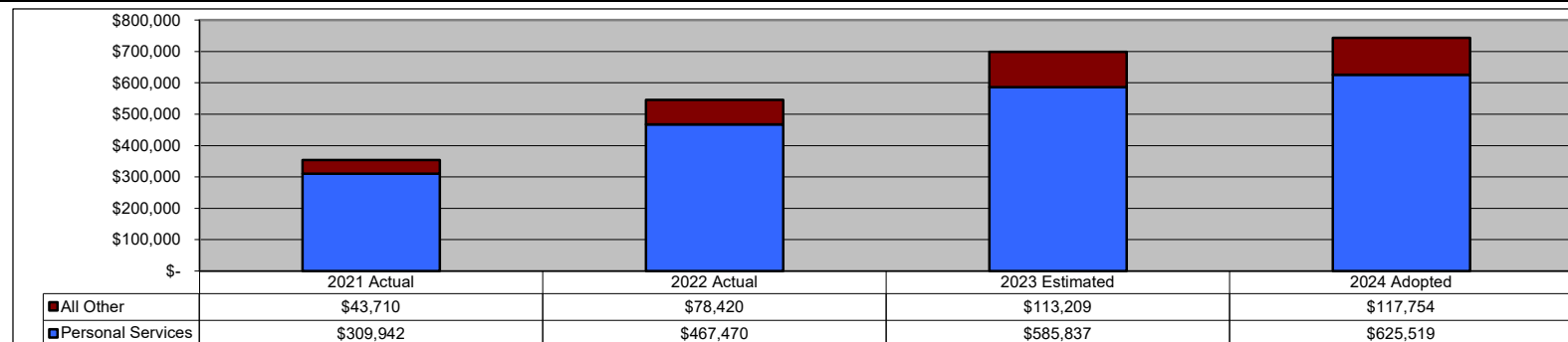
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**POLICE PATROL**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 1,501,476	\$ 1,633,143	\$ 2,011,732	\$ 1,911,732	\$ 2,100,206	\$ 2,100,206	\$ 2,100,206	9.9%
Salaries & Wages - Part-Time	22,161	8,194	25,781	25,781	21,021	21,021	21,021	-18.5%
Buyout - Compensated Absences	14,907	23,183	37,215	37,215	40,389	40,389	40,389	8.5%
Overtime	83,365	98,185	116,206	110,671	110,671	110,671	110,671	0.0%
Holiday Pay - PTO Buyback	37,630	33,107	47,630	45,361	45,361	45,361	45,361	0.0%
FICA & Medicare	124,926	136,017	169,944	159,944	177,300	177,300	177,300	10.9%
Health Insurance	421,454	427,800	382,205	382,205	430,077	430,077	430,077	12.5%
Vision Insurance	4,649	4,836	4,143	4,143	4,437	4,437	4,437	7.1%
Dental Insurance	16,162	27,180	21,039	21,039	23,457	23,457	23,457	11.5%
Wyoming Retirement	181,157	191,120	267,669	242,669	280,361	280,361	280,361	15.5%
Workers' Compensation	14,112	33,848	57,679	57,679	58,358	58,358	58,358	1.2%
State Unemployment	14,096	942	7,577	7,577	7,479	7,479	7,479	-1.3%
Disability/Life Insurance	15,829	11,573	15,157	15,157	9,836	9,836	9,836	-35.1%
General/Office Supplies	5,358	7,032	6,750	6,750	6,750	6,750	6,750	0.0%
Uniforms	8,466	8,117	13,000	13,000	13,000	13,000	13,000	0.0%
Small Tools & Equipment <\$10K	19,085	17,164	17,750	17,750	17,750	17,750	17,750	0.0%
Professional Services	12,934	3,645	10,215	10,215	10,215	10,215	10,215	0.0%
Repair & Maint - Vehicles	9,846	-	-	-	-	-	-	---
Repair & Maint - Shop Parts	24,870	20,555	31,304	31,304	29,700	29,700	29,700	-5.1%
Repair & Maint - Shop Labor	19,973	16,108	30,000	30,000	36,630	36,630	36,630	22.1%
Repair & Maint - Equipment	3,145	1,160	3,450	3,450	3,450	3,450	3,450	0.0%
Petroleum Products	45,664	49,228	56,950	56,950	64,980	64,980	64,980	14.1%
Uniform Cleaning	2,354	2,365	6,000	6,000	6,000	6,000	6,000	0.0%
Training & Meetings	25,252	25,441	50,070	50,070	50,070	50,070	50,070	0.0%
Travel	11,962	8,013	13,000	13,000	13,000	13,000	13,000	0.0%
Range Training	9,123	10,305	12,650	12,650	12,650	12,650	12,650	0.0%
Alcohol/Tobacco Grant Enforcement	910	2,441	4,020	4,020	4,020	4,020	4,020	0.0%
Central Equipment Fund Rental	96,900	202,900	212,700	212,700	230,900	230,900	230,900	8.6%
IT Services	137,672	273,496	302,420	302,420	263,124	263,124	263,124	-13.0%
Liability Insurance	15,773	12,507	12,667	12,667	13,953	13,953	13,953	10.2%
Insurance Deductible	3,364	-	-	-	-	-	-	---
<b>Total Patrol</b>	<b>\$ 2,904,575</b>	<b>\$ 3,289,605</b>	<b>\$ 3,946,923</b>	<b>\$ 3,804,119</b>	<b>\$ 4,085,145</b>	<b>\$ 4,085,145</b>	<b>\$ 4,085,145</b>	<b>7.4%</b>



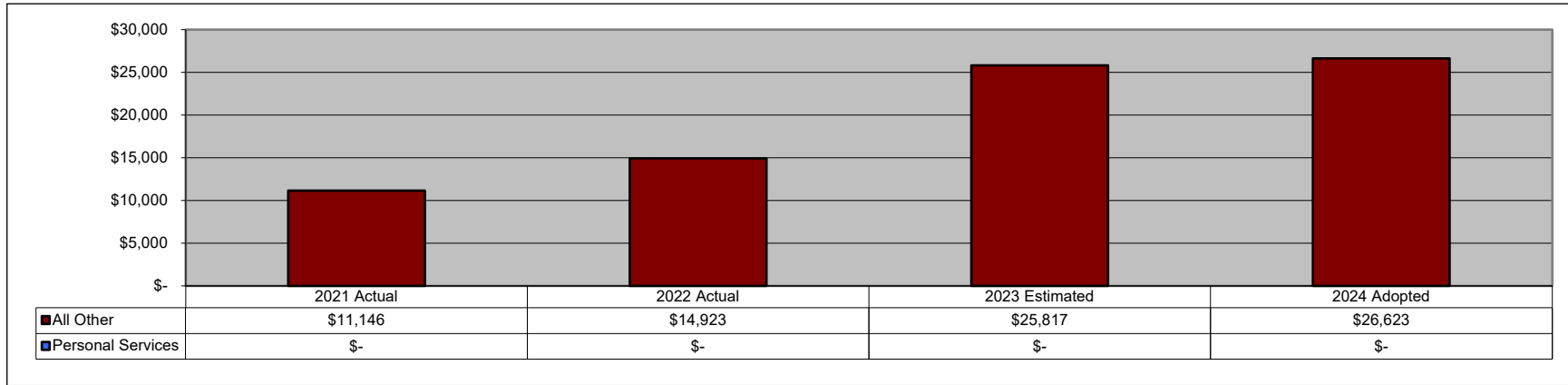
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**POLICE COMMUNITY SERVICE OFFICERS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 187,880	\$ 283,801	\$ 416,479	\$ 351,479	\$ 457,607	\$ 391,307	\$ 391,307	11.3%
Salaries & Wages - Part-Time	-	-	-	-	6,200	6,200	6,200	---
Buyout - Compensated Absences	3,708	4,153	7,953	7,953	8,800	7,525	7,525	-5.4%
Overtime	8,679	8,937	14,335	13,651	13,651	13,651	13,651	0.0%
Holiday Pay - PTO Buyback	5,011	3,354	3,310	3,151	3,151	3,151	3,151	0.0%
FICA & Medicare	15,151	23,914	33,667	28,667	37,440	32,270	32,270	12.6%
Health Insurance	51,647	93,424	106,142	106,142	118,754	96,104	96,104	-9.5%
Vision Insurance	689	1,048	1,040	1,040	1,266	997	997	-4.1%
Dental Insurance	1,947	5,813	5,141	5,141	5,667	4,272	4,272	-16.9%
Wyoming Retirement	28,082	37,234	60,104	52,104	64,489	56,030	56,030	7.5%
Workers' Compensation	2,144	4,141	11,412	11,412	12,266	10,509	10,509	-7.9%
State Unemployment	2,655	425	1,607	1,607	1,607	1,330	1,330	-17.2%
Disability/Life Insurance	2,349	1,228	3,490	3,490	2,758	2,173	2,173	-37.7%
General/Office Supplies	483	1,674	7,300	7,300	7,300	7,300	7,300	0.0%
Uniforms	1,394	1,892	3,500	3,500	3,500	3,500	3,500	0.0%
Small Tools & Equipment <\$10K	57	289	4,850	4,850	4,850	4,850	4,850	0.0%
Professional Services	-	-	600	600	600	600	600	0.0%
Repair & Maint - Vehicles	1,734	-	-	-	-	-	-	---
Repair & Maint - Shop Parts	3,130	1,064	3,131	3,131	1,747	1,747	1,747	-44.2%
Repair & Maint - Shop Labor	2,737	3,536	4,000	4,000	3,960	3,960	3,960	-1.0%
Repair & Maint - Equipment	417	-	1,450	1,450	1,450	1,450	1,450	0.0%
Petroleum Products	3,292	5,142	5,025	8,076	5,472	5,472	5,472	-32.2%
Training & Meetings	1,310	1,992	10,804	10,804	10,804	10,804	10,804	0.0%
Travel	-	687	850	850	850	850	850	0.0%
Central Equipment Fund Rental	9,300	19,700	24,300	24,300	25,400	25,400	25,400	4.5%
IT Services	17,547	40,421	41,655	41,655	48,770	48,770	48,770	17.1%
Liability Insurance	2,309	2,023	2,693	2,693	3,051	3,051	3,051	13.3%
<b>Total CSO</b>	<b>\$ 353,652</b>	<b>\$ 545,890</b>	<b>\$ 774,838</b>	<b>\$ 699,046</b>	<b>\$ 851,410</b>	<b>\$ 743,273</b>	<b>\$ 743,273</b>	<b>6.3%</b>



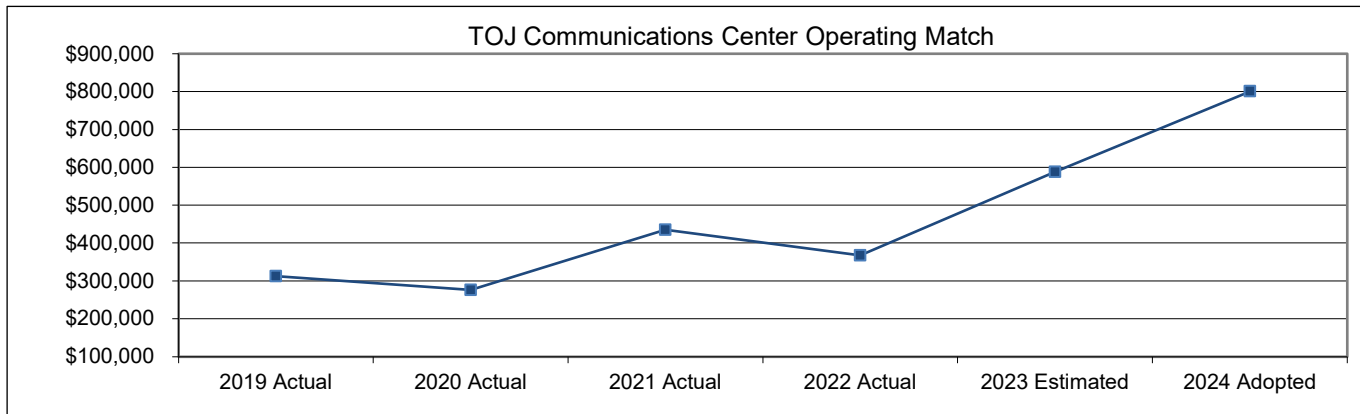
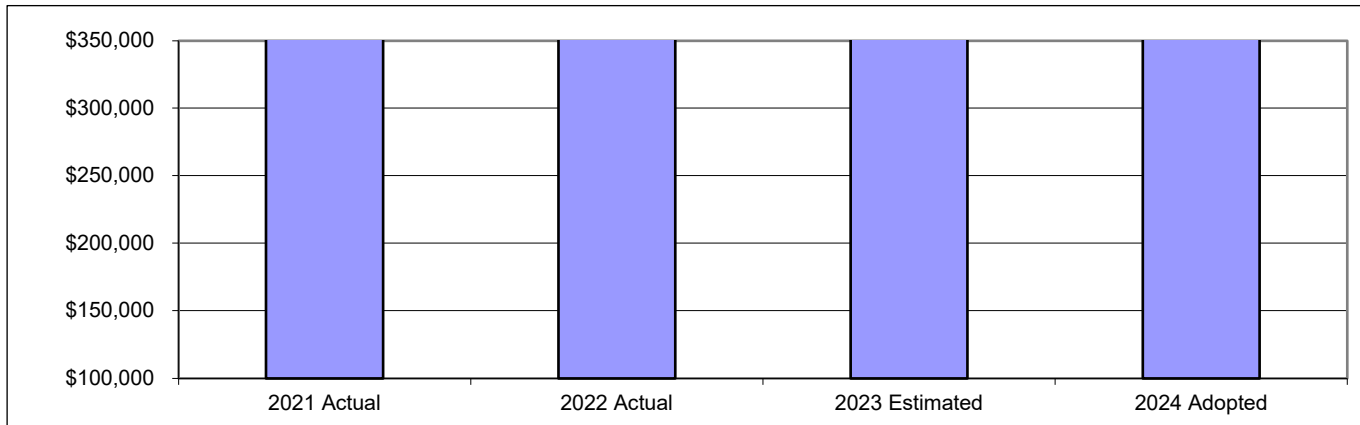
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
POLICE SPECIAL OPERATIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Supplies & Materials	\$ 6,669	\$ 9,312	\$ 7,350	\$ 7,350	\$ 7,350	\$ 7,350	\$ 7,350	0.0%
Uniforms	835	2,991	2,600	3,117	2,600	2,600	2,600	-16.6%
Repair & Maint - Shop Parts	172	129	-	-	135	135	135	---
Repair & Maint - Shop Labor	408	170	-	-	594	594	594	---
Repairs and Maintenance-Equip	104	623	2,400	2,400	2,400	2,400	2,400	0.0%
Training & Meetings	2,360	1,600	5,950	5,950	5,950	5,950	5,950	0.0%
Travel	598	-	7,000	7,000	7,000	7,000	7,000	0.0%
<b>Total Special Operations</b>	<b>\$ 11,146</b>	<b>\$ 14,923</b>	<b>\$ 25,300</b>	<b>\$ 25,817</b>	<b>\$ 26,623</b>	<b>\$ 26,623</b>	<b>\$ 26,623</b>	<b>3.1%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
COMMUNICATIONS CENTER**

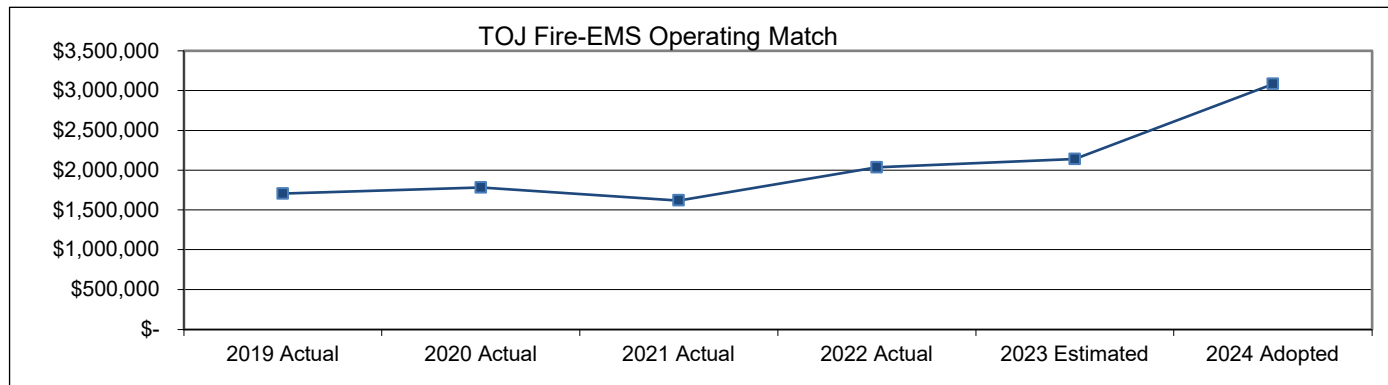
EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Contracted Services (County)	\$ 435,299	\$ 367,172	\$ 805,802	\$ 588,000	\$ 801,038	\$ 801,038	\$ 801,038	36.2%
<b>Total Communications Center</b>	<b>\$ 435,299</b>	<b>\$ 367,172</b>	<b>\$ 805,802</b>	<b>\$ 588,000</b>	<b>\$ 801,038</b>	<b>\$ 801,038</b>	<b>\$ 801,038</b>	<b>36.2%</b>





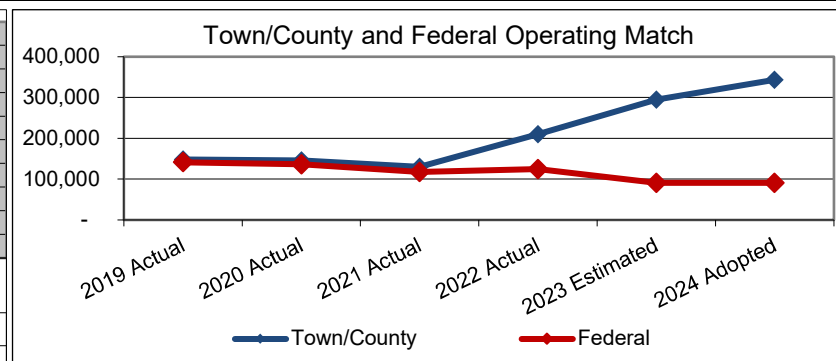
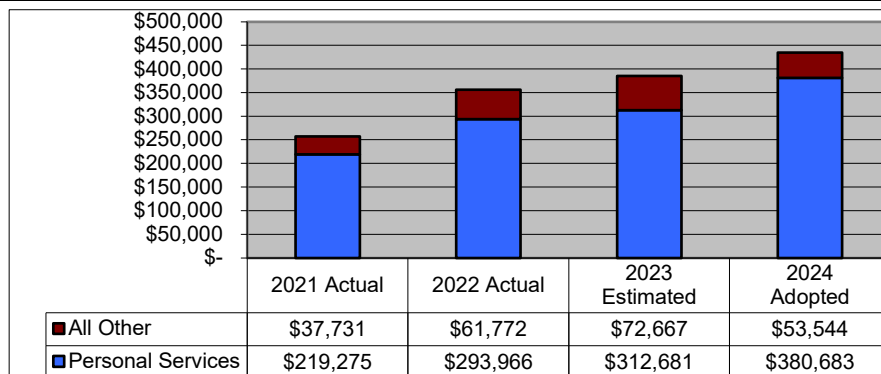
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**FIRE/EMS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Contracted Services (County)	\$ 1,620,890	\$ 2,033,998	\$ 2,056,855	\$ 2,056,855	\$ 3,178,602	\$ 2,923,937	\$ 2,923,937	42.2%
Emergency Management (County)	\$ -	\$ -	\$ 84,767	\$ 84,767	\$ 162,584	\$ 160,169	\$ 160,169	89.0%
<b>Total Fire/EMS</b>	<b>\$ 1,620,890</b>	<b>\$ 2,033,998</b>	<b>\$ 2,141,622</b>	<b>\$ 2,141,622</b>	<b>\$ 3,341,186</b>	<b>\$ 3,084,106</b>	<b>\$ 3,084,106</b>	<b>44.0%</b>



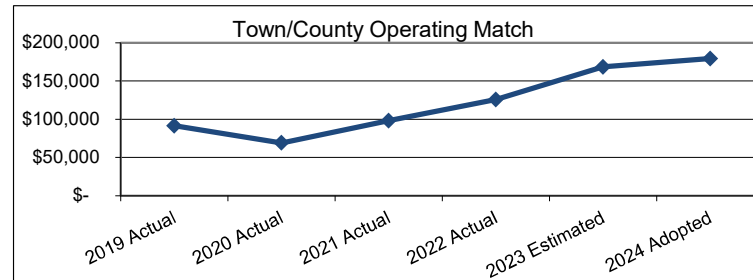
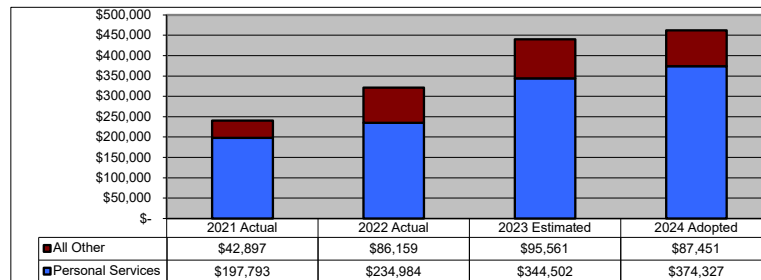
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**VICTIM SERVICES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 130,015	\$ 178,410	\$ 195,690	\$ 195,690	\$ 223,774	\$ 223,774	\$ 223,774	14.4%
Buyout - Compensated Absences	1,536	2,671	3,766	3,766	4,303	4,303	4,303	14.3%
Overtime	5,252	5,468	7,817	6,301	6,000	6,000	6,000	-4.8%
FICA & Medicare	9,664	13,575	15,708	15,708	17,907	17,907	17,907	14.0%
Health Insurance	46,114	56,799	45,323	45,323	78,474	78,474	78,474	73.1%
Vision Insurance	488	538	371	371	498	498	498	34.2%
Dental Insurance	1,481	2,676	2,204	2,204	3,631	3,631	3,631	64.7%
Wyoming Retirement	20,533	28,983	35,413	35,413	38,219	38,219	38,219	7.9%
Workers' Compensation	1,116	3,264	5,321	5,321	5,788	5,788	5,788	8.8%
State Unemployment	1,783	487	831	831	831	831	831	0.0%
Disability/Life Insurance	1,293	1,094	1,753	1,753	1,258	1,258	1,258	-28.2%
General/Office Supplies	2,054	2,576	3,539	3,539	3,539	3,539	3,539	0.0%
Phone Communications	-	(36)	1,872	1,872	1,872	1,872	1,872	0.0%
Professional Services	-	-	3,700	3,700	3,700	3,700	3,700	0.0%
Translation Services	299	899	600	600	1,000	1,000	1,000	66.7%
Training, Travel, & Meetings	748	1,715	2,109	2,109	2,109	2,109	2,109	0.0%
Employee Recruitment	376	-	1,500	-	1,500	1,500	1,500	---
Old Bill's Grant	9,960	21,966	21,000	21,000	6,500	6,500	6,500	-69.0%
Emergency Assistance	2,893	2,765	2,626	2,626	2,626	2,626	2,626	0.0%
Advertising & Outreach	7,481	5,591	6,350	6,350	6,350	6,350	6,350	0.0%
IT Services	12,392	25,106	29,598	29,598	22,876	22,876	22,876	-22.7%
Liability Insurance	1,528	1,191	1,273	1,273	1,472	1,472	1,472	15.6%
<b>Total Victim Services</b>	<b>\$ 257,006</b>	<b>\$ 355,738</b>	<b>\$ 388,364</b>	<b>\$ 385,348</b>	<b>\$ 434,227</b>	<b>\$ 434,227</b>	<b>\$ 434,227</b>	<b>12.7%</b>



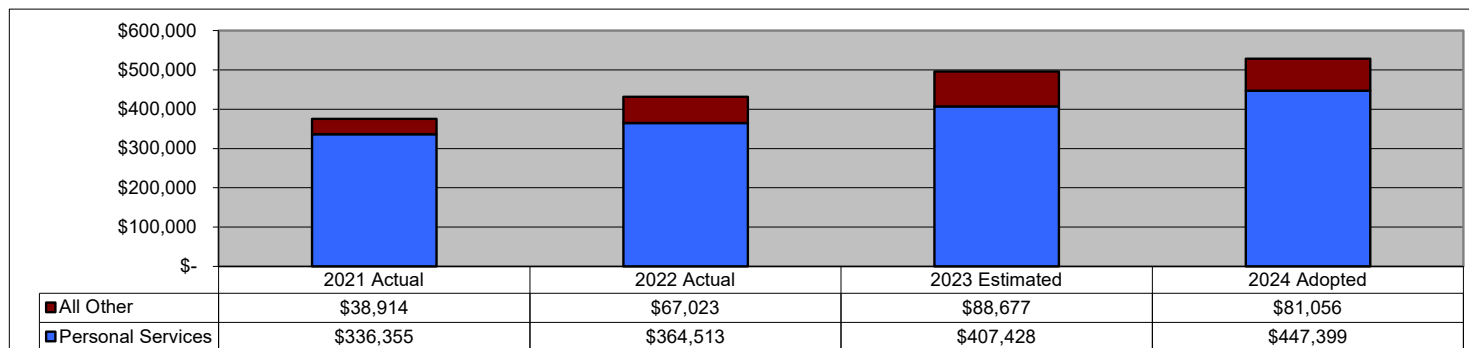
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**ANIMAL SHELTER**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 101,566	\$ 136,353	\$ 179,102	\$ 179,102	\$ 210,442	\$ 210,442	\$ 210,442	17.5%
Salaries & Wages - Part-Time	16,179	27,388	37,173	37,173	35,139	35,139	35,139	-5.5%
Buyout - Compensated Absences	1,785	1,845	3,371	3,371	4,047	4,047	4,047	20.1%
Overtime	6,438	7,907	12,017	11,953	5,000	5,000	5,000	-58.2%
Holiday Pay - PTO Buyback	363	508	553	526	500	500	500	-4.9%
FICA & Medicare	9,375	11,793	17,182	17,182	19,517	19,517	19,517	13.6%
Health Insurance	40,580	24,113	51,482	51,482	54,332	54,332	54,332	5.5%
Vision Insurance	568	261	506	506	339	339	339	-33.0%
Dental Insurance	1,842	1,321	2,372	2,372	1,381	1,381	1,381	-41.8%
Wyoming Retirement	15,909	18,956	31,967	31,967	35,238	35,238	35,238	10.2%
Workers' Compensation	1,278	3,552	5,820	5,820	6,121	6,121	6,121	5.2%
State Unemployment	755	287	1,169	1,169	1,163	1,163	1,163	-0.5%
Disability/Life Insurance	1,155	700	1,879	1,879	1,108	1,108	1,108	-41.0%
Operating Supplies	7,458	13,659	15,000	11,500	11,500	11,500	11,500	0.0%
Uniforms	-	-	1,000	1,000	1,000	1,000	1,000	0.0%
Small Tools & Equipment <\$10K	352	1,956	5,000	5,000	4,550	4,550	4,550	-9.0%
Printing & Publication	504	559	2,300	2,300	2,300	2,300	2,300	0.0%
Utilities	5,970	8,950	10,200	10,200	10,200	10,200	10,200	0.0%
Medical & Legal Services	1,527	16,144	10,285	10,285	10,285	10,285	10,285	0.0%
Repair & Maint - Shop Parts	271	65	522	607	298	298	298	-50.9%
Repair & Maint - Shop Labor	204	51	800	880	792	792	792	-10.0%
Petroleum Products	45	232	221	245	425	425	425	73.5%
Repair & Maint - Buildings	3,139	5,662	4,545	6,045	4,545	4,545	4,545	-24.8%
Trash Collection	350	1,195	1,400	1,600	1,400	1,400	1,400	-12.5%
Training, Travel, & Meetings	2,113	268	1,700	1,700	1,700	1,700	1,700	0.0%
Preventive Animal Care	2,469	7,169	8,025	8,025	8,025	8,025	8,025	0.0%
Employee Recruitment	198	571	-	2,000	2,000	2,000	2,000	0.0%
Central Equipment Fund Rental	2,350	3,900	3,900	3,900	3,900	3,900	3,900	0.0%
IT Services	13,082	23,173	27,182	27,182	20,745	20,745	20,745	-23.7%
Property Insurance	1,543	1,600	1,697	1,697	2,171	2,171	2,171	27.9%
Liability Insurance	1,322	1,005	1,395	1,395	1,615	1,615	1,615	15.8%
<b>Total Animal Shelter</b>	<b>\$ 240,690</b>	<b>\$ 321,143</b>	<b>\$ 439,765</b>	<b>\$ 440,063</b>	<b>\$ 461,778</b>	<b>\$ 461,778</b>	<b>\$ 461,778</b>	<b>4.9%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**BUILDING INSPECTIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 218,388	\$ 233,823	\$ 258,233	\$ 258,233	\$ 291,429	\$ 291,429	\$ 291,429	12.9%
Buyout - Compensated Absences	3,701	2,636	4,968	4,968	5,604	5,604	5,604	12.8%
FICA & Medicare	15,808	16,957	20,118	20,118	22,723	22,723	22,723	12.9%
Health Insurance	56,623	65,283	67,947	67,947	67,947	67,947	67,947	0.0%
Vision Insurance	688	702	702	702	597	597	597	-15.0%
Dental Insurance	2,353	4,212	3,631	3,631	3,077	3,077	3,077	-15.3%
Wyoming Retirement	33,656	36,562	44,066	44,066	48,111	48,111	48,111	9.2%
Workers' Compensation	1,389	3,053	5,173	5,173	5,594	5,594	5,594	8.1%
State Unemployment	1,728	-	831	831	831	831	831	0.0%
Disability/Life Insurance	2,021	1,285	1,759	1,759	1,486	1,486	1,486	-15.5%
General/Office Supplies	196	114	2,000	500	1,500	1,500	1,500	200.0%
Uniforms	324	97	400	400	400	400	400	0.0%
Dues & Subscriptions	-	371	850	425	850	850	850	100.0%
Professional Services	195	2,443	26,000	26,000	31,000	20,000	20,000	-23.1%
Bank/Credit Card Fees	7,089	6,538	6,500	7,500	8,000	8,000	8,000	6.7%
Repair & Maint - Vehicles	-	65	-	-	-	-	-	---
Repair & Maint - Shop Parts	467	49	313	313	300	300	300	-4.2%
Repair & Maint - Shop Labor	595	170	400	400	495	495	495	23.8%
Petroleum Products	252	508	268	605	958	958	958	58.3%
Training, Travel, & Meetings	-	3,945	7,500	1,000	7,500	5,000	5,000	400.0%
Books & Publications	927	4,105	2,000	3,200	2,000	2,000	2,000	-37.5%
Central Equipment Fund Rental	2,250	9,200	5,000	5,000	6,000	6,000	6,000	20.0%
IT Services	24,535	37,869	41,665	41,665	33,636	33,636	33,636	-19.3%
Liability Insurance	2,084	1,549	1,669	1,669	1,917	1,917	1,917	14.9%
<b>Total Building Inspections</b>	<b>\$ 375,269</b>	<b>\$ 431,536</b>	<b>\$ 501,993</b>	<b>\$ 496,105</b>	<b>\$ 541,955</b>	<b>\$ 528,455</b>	<b>\$ 528,455</b>	<b>6.5%</b>

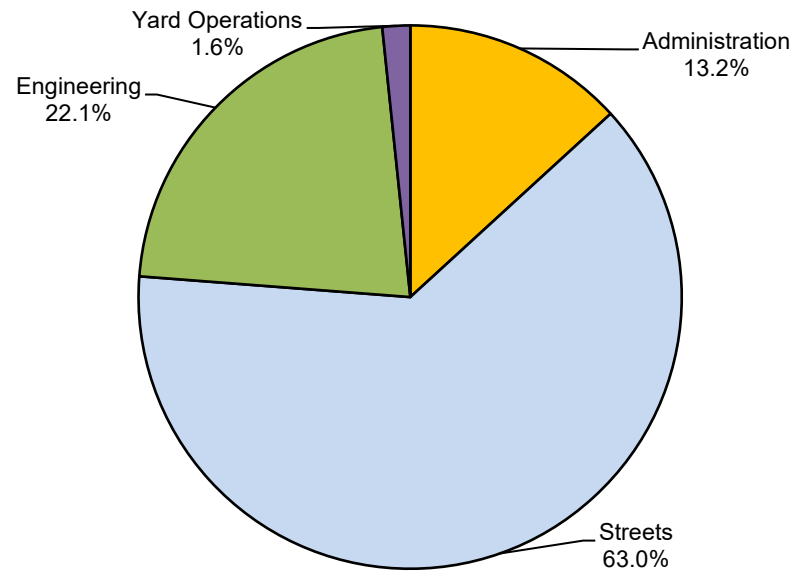


# TOWN OF JACKSON, WYOMING

## ADOPTED BUDGET FOR FISCAL YEAR 2024

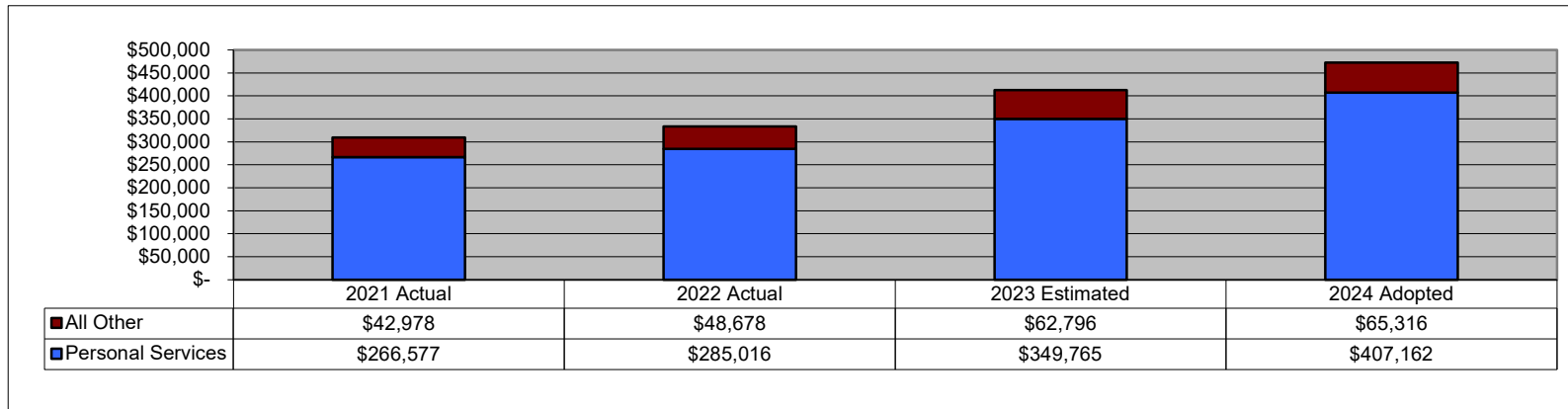
### PUBLIC WORKS

DEPARTMENTS WITHIN PUBLIC WORKS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Public Works Administration	\$ 309,555	\$ 333,694	\$ 412,057	\$ 412,561	\$ 477,478	\$ 472,478	\$ 472,478	14.5%
Streets	1,283,879	1,682,637	2,112,423	2,006,470	2,276,601	2,253,678	2,253,678	12.3%
Engineering	395,831	562,757	728,209	720,434	801,825	791,825	791,825	9.9%
Yard Operations	30,163	43,796	76,293	67,482	72,012	58,862	58,862	-12.8%
<b>Total Public Works</b>	<b>\$ 2,019,428</b>	<b>\$ 2,622,884</b>	<b>\$ 3,328,982</b>	<b>\$ 3,206,947</b>	<b>\$ 3,627,916</b>	<b>\$ 3,576,843</b>	<b>\$ 3,576,843</b>	<b>11.5%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
PUBLIC WORKS ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 173,635	\$ 180,302	\$ 212,225	\$ 212,225	\$ 257,378	\$ 257,378	\$ 257,378	21.3%
Salaries & Wages - Part-Time	-	2,160	11,863	11,863	-	-	-	-100.0%
Buyout - Compensated Absences	2,331	1,679	4,043	4,043	4,950	4,950	4,950	22.4%
Overtime	1,149	1,078	1,000	1,711	8,500	8,500	8,500	396.8%
Holiday Pay - PTO Buyback	-	-	2,207	2,000	900	900	900	-55.0%
FICA & Medicare	12,658	13,239	17,430	17,430	20,787	20,787	20,787	19.3%
Health Insurance	44,034	50,768	52,840	52,840	57,859	57,859	57,859	9.5%
Vision Insurance	514	628	628	628	679	679	679	8.1%
Dental Insurance	1,906	3,276	3,255	3,255	3,457	3,457	3,457	6.2%
Wyoming Retirement	26,774	28,359	36,422	36,422	44,464	44,464	44,464	22.1%
Workers' Compensation	1,042	2,671	5,242	5,242	6,081	6,081	6,081	16.0%
State Unemployment	1,225	83	735	735	785	785	785	6.8%
Disability/Life Insurance	1,309	773	1,371	1,371	1,322	1,322	1,322	-3.6%
Employee Recruitment	-	-	-	-	7,500	7,500	7,500	---
Litigation	-	-	5,000	5,000	5,000	-	-	-100.0%
IT Services	41,327	47,448	56,485	56,485	56,123	56,123	56,123	-0.6%
Liability Insurance	1,651	1,230	1,311	1,311	1,693	1,693	1,693	29.1%
<b>Total Administration</b>	<b>\$ 309,555</b>	<b>\$ 333,694</b>	<b>\$ 412,057</b>	<b>\$ 412,561</b>	<b>\$ 477,478</b>	<b>\$ 472,478</b>	<b>\$ 472,478</b>	<b>14.5%</b>

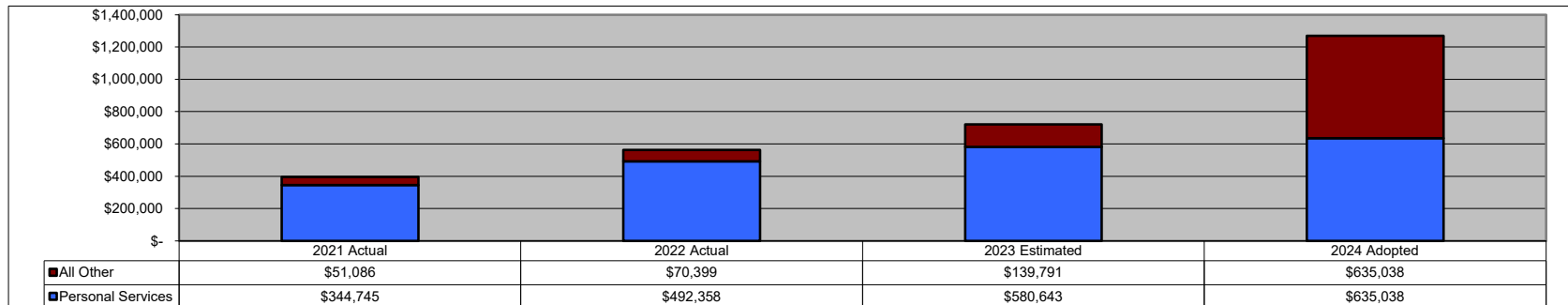


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**STREETS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 397,285	\$ 387,736	\$ 478,321	\$ 408,321	\$ 579,080	\$ 600,242	\$ 600,242	47.0%
Salaries & Wages - Part-Time	-	-	31,526	44,000	33,500	-	-	-100.0%
Buyout - Compensated Absences	4,631	5,254	9,200	9,200	11,136	11,543	11,543	25.5%
Holiday Pay - PTO Buyback	2,212	5,285	2	2	-	-	-	-100.0%
Overtime	17,338	20,020	22,052	33,983	25,000	25,000	25,000	-26.4%
FICA & Medicare	30,359	30,346	41,205	31,205	49,627	48,714	48,714	56.1%
Health Insurance	100,591	134,151	160,989	160,989	126,550	125,717	125,717	-21.9%
Vision Insurance	1,048	1,372	1,713	1,713	1,212	1,347	1,347	-21.4%
Dental Insurance	4,350	8,538	8,564	8,564	5,681	6,379	6,379	-25.5%
Wyoming Retirement	64,059	63,936	92,081	77,081	101,368	105,507	105,507	36.9%
Workers' Compensation	3,919	7,994	14,693	14,693	16,831	15,968	15,968	8.7%
State Unemployment	4,794	533	2,387	2,387	2,632	2,493	2,493	4.4%
Disability/Life Insurance	4,450	2,422	4,976	4,976	3,119	3,402	3,402	-31.6%
General/Office Supplies	3,373	5,085	7,700	7,700	7,699	7,700	7,700	0.0%
Uniforms	-	1,659	2,160	1,800	2,000	2,000	2,000	11.1%
Small Tools & Equipment <\$10K	1,213	3,787	5,750	5,750	5,750	5,750	5,750	0.0%
Utilities	40,214	38,455	45,000	45,000	46,000	46,000	46,000	2.2%
Repair & Maint - Shop Parts	131,662	202,178	193,044	202,008	199,800	199,800	199,800	-1.1%
Repair & Maint - Shop Labor	58,813	51,485	80,000	80,000	94,500	94,500	94,500	18.1%
Petroleum Products	51,952	62,641	77,625	79,145	90,057	90,057	90,057	13.8%
R & M - Snow Clearing	-	10,000	13,420	13,000	19,400	19,400	19,400	49.2%
R & M - Street Lights	11,003	6,014	24,000	15,000	24,000	24,000	24,000	60.0%
R & M - Streets	4,342	6,703	11,000	11,000	13,500	13,500	13,500	22.7%
R & M - Boardwalks	9,228	72,144	10,000	10,000	10,000	10,000	10,000	0.0%
R & M - Alleys	-	600	3,000	3,000	3,000	3,000	3,000	0.0%
R & M - Storm Drainage	7,908	14,003	36,000	36,000	40,624	40,624	40,624	12.8%
R & M - Winter Sanding	64,728	58,318	99,268	99,000	93,400	93,400	93,400	-5.7%
R & M - Ice/Flood Control	-	-	15,000	12,000	15,000	15,000	15,000	25.0%
R & M - Signs	17,897	36,144	58,294	45,000	57,000	57,000	57,000	26.7%
R & M - Paint Projects	69,366	92,068	14,000	14,000	23,000	23,000	23,000	64.3%
R & M - Asphalt and Gravel	5,001	5,574	12,789	12,789	13,260	13,260	13,260	3.7%
R & M - Sidewalks/Crosswalks	-	11,675	15,000	15,000	15,000	15,000	15,000	0.0%
R & M - Parking Lot Maintenance	8,060	7,045	60,000	60,000	35,000	35,000	35,000	-41.7%
R & M - Antler Arch	408	39	6,000	6,000	12,000	12,000	12,000	100.0%
R & M - Trash Receptacles	-	1,600	3,800	3,800	4,000	4,000	4,000	5.3%
R & M - Tree Removal & Replace	-	3,187	25,000	25,000	25,000	25,000	25,000	0.0%
Uniform Cleaning	2,126	2,274	3,000	2,000	3,200	3,200	3,200	60.0%
Dump Fees	4,617	7,003	15,000	15,000	20,500	20,500	20,500	36.7%
Training, Travel, & Meetings	-	1,425	33,500	15,000	33,500	20,000	20,000	33.3%
Central Equipment Fund Rental	128,200	259,800	318,300	318,300	352,700	352,700	352,700	10.8%
IT Services	8,594	27,939	30,197	30,197	29,417	29,417	29,417	-2.6%
Property Insurance	8,796	9,966	10,569	10,569	13,529	13,529	13,529	28.0%
Liability Insurance	4,792	4,074	6,298	6,298	7,029	7,029	7,029	11.6%
Equipment Rental	6,550	12,165	10,000	10,000	12,000	12,000	12,000	20.0%
<b>Total Streets</b>	<b>\$ 1,283,879</b>	<b>\$ 1,682,637</b>	<b>\$ 2,112,423</b>	<b>\$ 2,006,470</b>	<b>\$ 2,276,601</b>	<b>\$ 2,253,678</b>	<b>\$ 2,253,678</b>	<b>12.3%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
ENGINEERING**

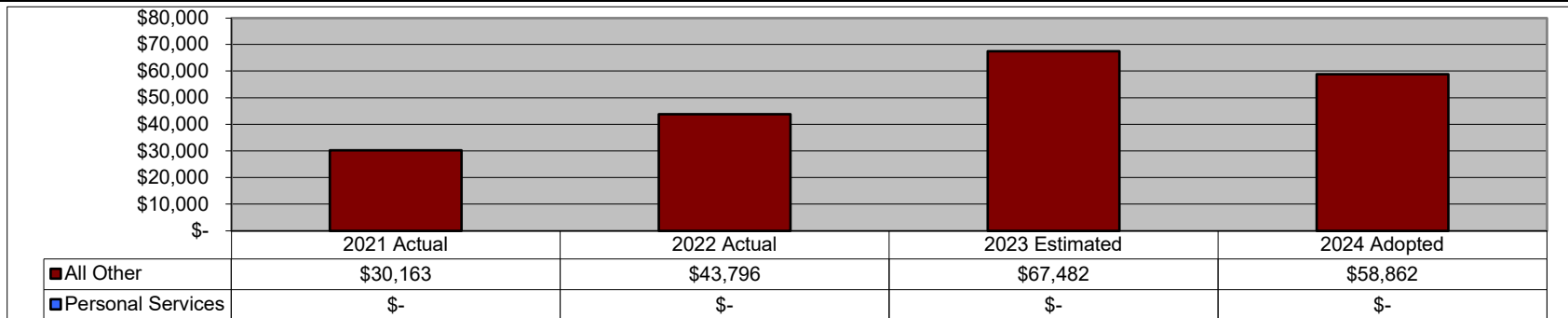
EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 234,020	\$ 324,270	\$ 383,727	\$ 383,727	\$ 437,235	\$ 437,235	\$ 437,235	13.9%
Salaries & Wages - Part-Time	-	3,132	10,223	10,223	-	-	-	-100.0%
Buyout - Compensated Absences	3,209	2,992	7,381	7,381	8,408	8,408	8,408	13.9%
FICA & Medicare	17,607	24,013	30,674	30,674	34,092	34,092	34,092	11.1%
Health Insurance	46,114	74,927	65,374	65,374	65,374	65,374	65,374	0.0%
Vision Insurance	424	702	640	640	640	640	640	0.0%
Dental Insurance	1,481	4,080	3,599	3,599	3,599	3,599	3,599	0.0%
Wyoming Retirement	35,919	50,842	65,087	65,087	71,351	71,351	71,351	9.6%
Workers' Compensation	2,085	5,785	10,391	10,391	11,167	11,167	11,167	7.5%
State Unemployment	1,778	66	1,211	1,211	1,108	1,108	1,108	-8.5%
Disability/Life Insurance	2,108	1,549	2,336	2,336	2,064	2,064	2,064	-11.6%
Small Tools & Equipment <\$10K	-	-	1,000	1,000	1,000	1,000	1,000	0.0%
Dues & Subscriptions	319	942	1,200	1,500	1,230	1,230	1,230	-18.0%
Professional Services	7,084	7,810	40,000	40,000	40,000	40,000	40,000	0.0%
Repair & Maint - Shop Parts	404	1,744	1,931	2,631	2,025	2,025	2,025	-23.0%
Repair & Maint - Shop Labor	1,098	1,411	2,080	2,080	2,475	2,475	2,475	19.0%
Petroleum Products	616	1,510	1,708	2,433	2,199	2,199	2,199	-9.6%
Training, Travel, & Meetings	1,540	1,833	19,500	10,000	20,000	10,000	10,000	0.0%
Central Equipment Fund Rental	6,150	12,700	12,700	12,700	15,300	15,300	15,300	20.5%
IT Services	31,579	40,143	64,979	64,979	79,682	79,682	79,682	22.6%
Liability Insurance	2,296	2,306	2,468	2,468	2,876	2,876	2,876	16.5%
<b>Total Town Engineer</b>	<b>\$ 395,831</b>	<b>\$ 562,757</b>	<b>\$ 728,209</b>	<b>\$ 720,434</b>	<b>\$ 801,825</b>	<b>\$ 791,825</b>	<b>\$ 791,825</b>	<b>9.9%</b>





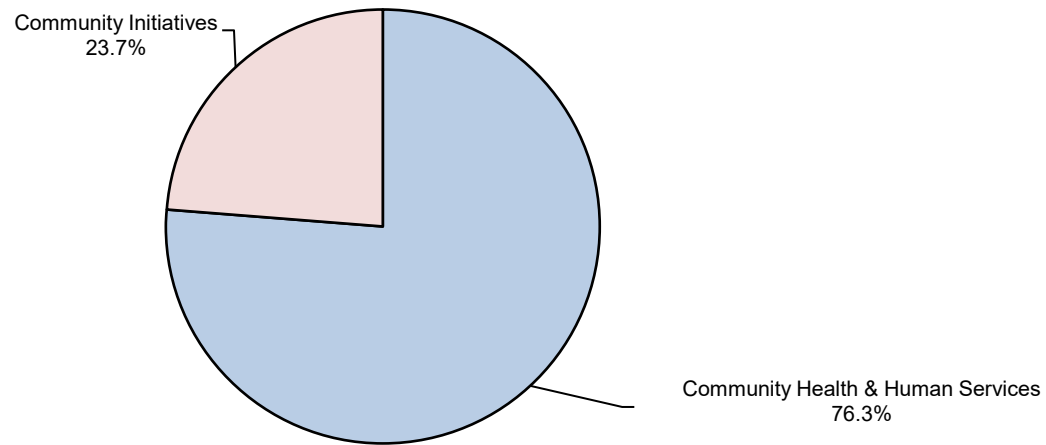
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**YARD OPERATIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
General/Office Supplies	\$ 1,903	\$ 3,029	\$ 9,334	\$ 2,250	\$ 8,500	\$ 8,500	\$ 8,500	277.8%
Operating Supplies	3,536	4,437	4,200	6,897	4,900	4,900	4,900	-29.0%
OSHA Safety Supplies	4,095	11,491	14,000	12,000	15,200	15,200	15,200	26.7%
Uniforms	-	120	1,400	2,066	1,725	1,725	1,725	-16.5%
Radio Services	8,880	4,356	5,440	5,440	5,440	5,440	5,440	0.0%
Physicals	1,110	310	1,000	850	1,000	1,000	1,000	17.6%
Drug & Alcohol Testing	1,515	1,742	3,500	3,000	3,500	3,500	3,500	16.7%
Training, Travel, & Meetings	50	4,136	21,440	19,000	23,150	10,000	10,000	-47.4%
IT Services	9,074	14,175	15,979	15,979	8,597	8,597	8,597	-46.2%
<b>Total Yard Operations</b>	<b>\$ 30,163</b>	<b>\$ 43,796</b>	<b>\$ 76,293</b>	<b>\$ 67,482</b>	<b>\$ 72,012</b>	<b>\$ 58,862</b>	<b>\$ 58,862</b>	<b>-12.8%</b>



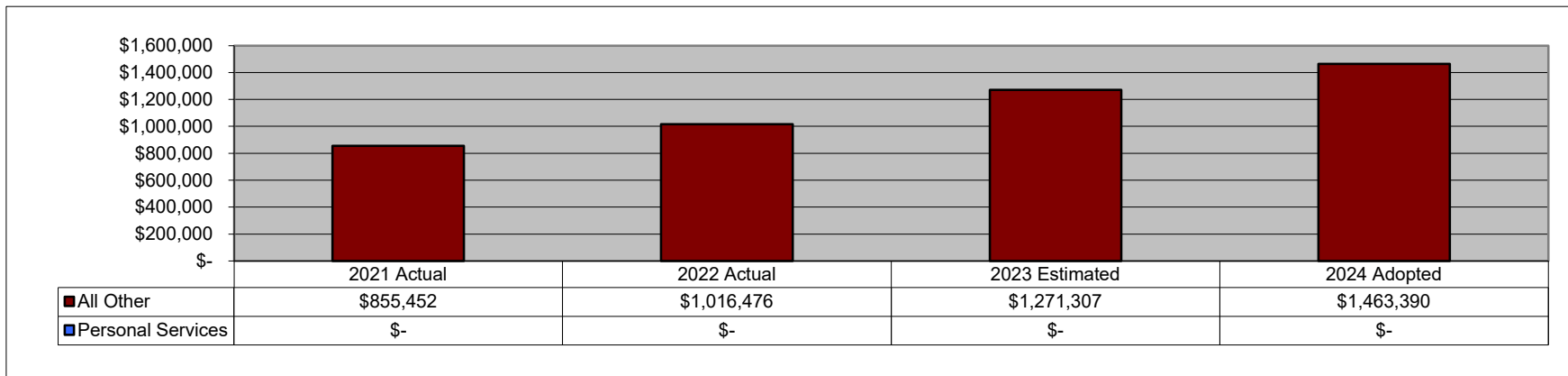
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**COMMUNITY HEALTH & HUMAN SERVICES AND COMMUNITY INITIATIVES**

<b>FUNCTION DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% CHANGE FY23 Est.</b>
Community Health & Human Services	\$ 855,452	\$ 1,016,476	\$ 1,321,307	\$ 1,271,307	\$ 1,463,390	\$ 1,240,106	\$ 1,463,390	15.1%
Community Initiatives	216,047	280,702	453,450	408,450	494,125	458,675	455,675	11.6%
Affordable Housing (County)	4,977	-	-	-	-	-	-	---
<b>Total of Functions</b>	<b>\$ 1,076,476</b>	<b>\$ 1,297,178</b>	<b>\$ 1,774,757</b>	<b>\$ 1,679,757</b>	<b>\$ 1,957,515</b>	<b>\$ 1,698,781</b>	<b>\$ 1,919,065</b>	<b>14.2%</b>



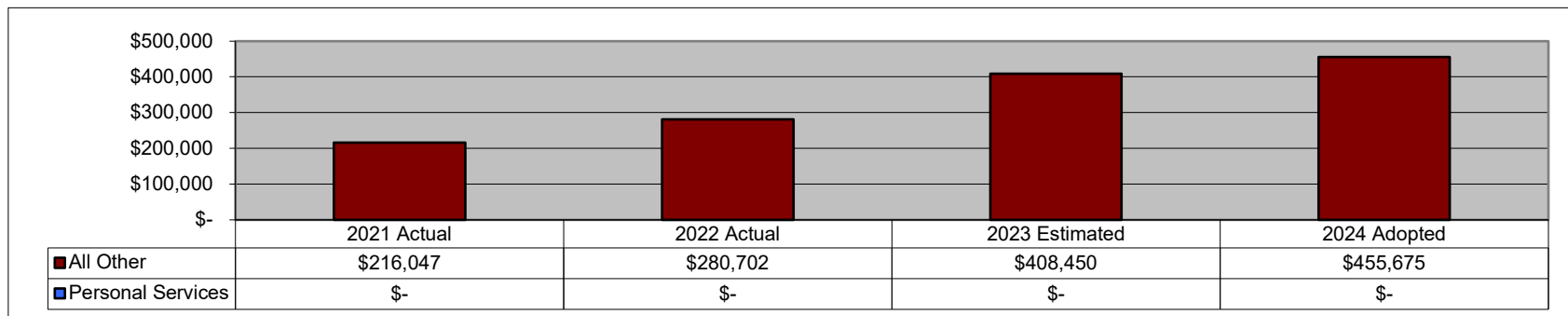
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**COMMUNITY HEALTH & HUMAN SERVICES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Community Entry Services	\$ 50,000	\$ 61,500	\$ 130,000	\$ 130,000	\$ 180,000	\$ 130,000	\$ 180,000	38.5%
Mental Health & Recovery Services of JH	103,000	113,650	119,335	119,335	181,000	172,410	181,000	51.7%
Teton Youth & Family Services	181,280	256,250	308,904	308,904	408,904	308,904	408,904	32.4%
Children Learning Center	106,840	117,011	117,011	117,011	151,291	117,011	151,291	29.3%
Senior Center	103,330	116,505	133,981	133,981	142,020	133,981	142,020	6.0%
Community Safety Network	49,000	56,375	62,000	62,000	70,000	62,000	70,000	12.9%
ONE22	82,500	102,500	150,000	150,000	162,000	150,000	162,000	8.0%
Curran-Seeley	53,075	56,902	53,075	53,075	-	-	-	-100.0%
Teton Literacy Program	22,000	18,900	26,800	26,800	26,800	26,800	26,800	0.0%
DUI/Drug Court	54,427	42,938	41,951	41,951	42,250	42,250	42,250	0.7%
CLIMB Wyoming	5,000	6,125	6,125	6,125	6,125	6,125	6,125	0.0%
Hole Food Rescue	20,000	20,000	25,000	25,000	25,000	25,000	25,000	0.0%
JH Children's Museum	15,000	15,680	20,000	20,000	20,000	20,000	20,000	0.0%
Immigrant Hope Wyoming Idaho	5,000	5,625	5,625	5,625	8,000	5,625	8,000	42.2%
Voices JH	-	10,000	15,000	15,000	15,000	15,000	15,000	0.0%
Cultivate	5,000	6,125	6,500	6,500	-	-	-	-100.0%
Childcare	-	10,390	100,000	50,000	25,000	25,000	25,000	-50.0%
<b>Total Community Health &amp; Human Services</b>	<b>\$ 855,452</b>	<b>\$ 1,016,476</b>	<b>\$ 1,321,307</b>	<b>\$ 1,271,307</b>	<b>\$ 1,463,390</b>	<b>\$ 1,240,106</b>	<b>\$ 1,463,390</b>	<b>15.1%</b>



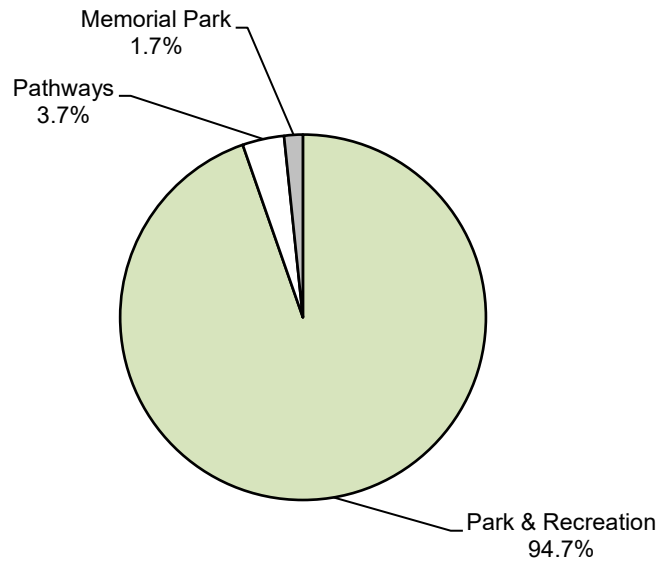
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**COMMUNITY INITIATIVES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Local Initiatives	\$ -	\$ 445	\$ 60,000	\$ 10,000	\$ 60,000	\$ 35,000	\$ 35,000	250.0%
Historical Center	20,000	25,000	26,250	26,250	28,875	28,875	28,875	10.0%
Trash Collection	58,793	84,108	125,000	125,000	125,000	125,000	125,000	0.0%
Recycling Services	15,778	20,185	15,500	20,500	20,500	20,500	20,500	0.0%
4th of July Fireworks	4,000	-	-	-	-	-	-	---
Jackson Hole Air	15,000	15,000	15,000	15,000	18,000	18,000	15,000	0.0%
Rodeo Grounds/Fair	60,000	60,000	80,000	80,000	80,000	80,000	80,000	0.0%
Leadership Jackson Hole	-	-	8,000	8,000	-	-	-	-100.0%
Energy Conservation Works	28,000	35,000	35,000	35,000	35,000	35,000	35,000	0.0%
JH Public Art	2,884	10,000	10,000	10,000	12,600	12,600	12,600	26.0%
TC Historic Preservation Board	5,000	22,000	53,700	53,700	64,150	53,700	53,700	0.0%
Teton Trust for Historic Place	-	-	15,000	15,000	25,000	25,000	25,000	66.7%
Legacy Philanthropy Works	-	-	10,000	10,000	-	-	-	-100.0%
Center of Wonder	6,592	-	-	-	-	-	-	---
Arts for All	-	8,964	-	-	10,000	10,000	10,000	---
JH Climate Action Collective	-	-	-	-	10,000	10,000	10,000	---
Yellowstone Teton Clean Cities	-	-	-	-	5,000	5,000	5,000	---
<b>Total Community Initiatives</b>	<b>\$ 216,047</b>	<b>\$ 280,702</b>	<b>\$ 453,450</b>	<b>\$ 408,450</b>	<b>\$ 494,125</b>	<b>\$ 458,675</b>	<b>\$ 455,675</b>	<b>11.6%</b>



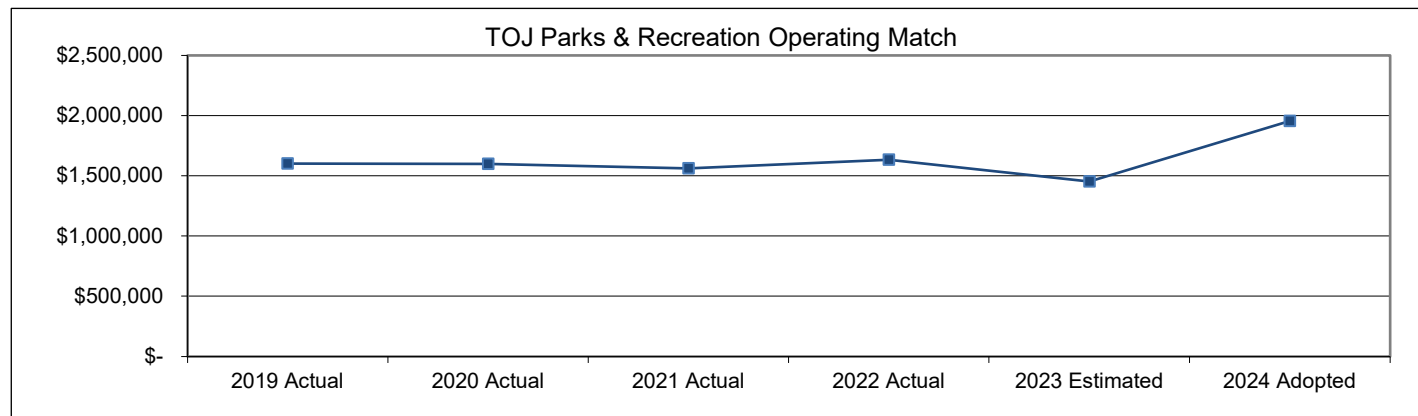
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
CULTURE & RECREATION**

DEPARTMENTS WITHIN CULTURE & RECREATION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Parks & Recreation (County)	\$ 1,561,681	\$ 1,328,325	\$ 952,569	\$ 952,569	\$ 1,725,424	\$ 1,954,651	\$ 1,954,651	105.2%
Pathways (County)	78,941	41,544	48,162	48,162	69,890	75,862	75,862	57.5%
Memorial Park (Cemetery)	13,184	25,852	27,960	27,160	35,993	34,493	34,493	27.0%
<b>Total Culture &amp; Recreation</b>	<b>\$ 1,653,806</b>	<b>\$ 1,395,721</b>	<b>\$ 1,028,691</b>	<b>\$ 1,027,891</b>	<b>\$ 1,831,307</b>	<b>\$ 2,065,006</b>	<b>\$ 2,065,006</b>	<b>100.9%</b>



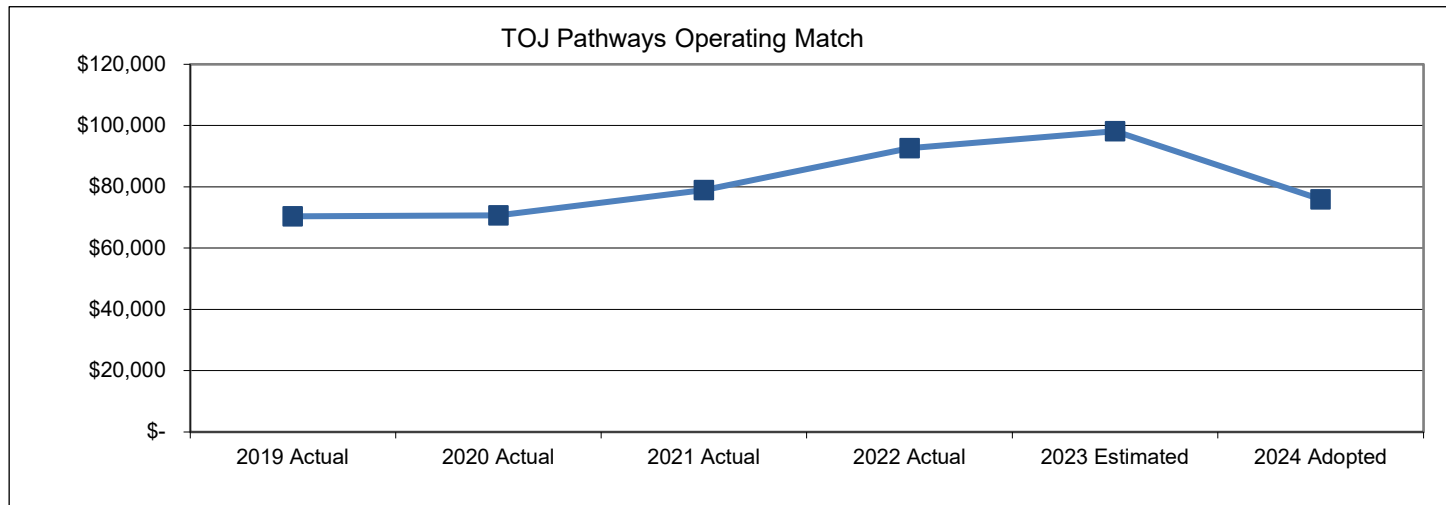
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
PARKS AND RECREATION**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Contracted Services (County)	\$ 1,561,681	\$ 1,328,325	\$ 952,569	\$ 952,569	\$ 1,725,424	\$ 1,954,651	\$ 1,954,651	105.2%
<b>Total Parks and Recreation</b>	<b>\$ 1,561,681</b>	<b>\$ 1,328,325</b>	<b>\$ 952,569</b>	<b>\$ 952,569</b>	<b>\$ 1,725,424</b>	<b>\$ 1,954,651</b>	<b>\$ 1,954,651</b>	<b>105.2%</b>



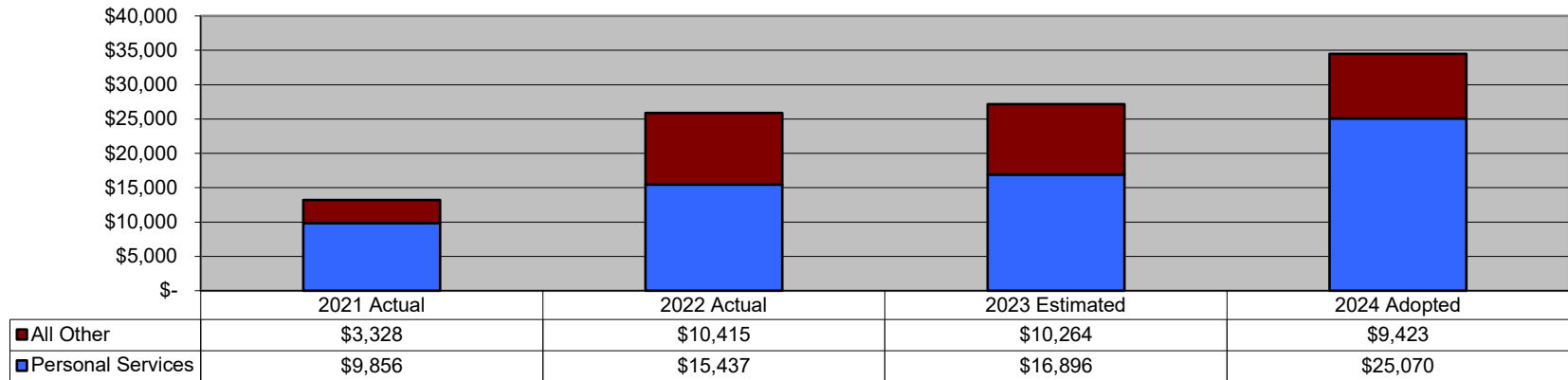
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
PATHWAYS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Contracted Services (County)	\$ 78,941	\$ 41,544	\$ 48,162	\$ 48,162	\$ 69,890	\$ 75,862	\$ 75,862	57.5%
<b>Total Pathways</b>	<b>\$ 78,941</b>	<b>\$ 41,544</b>	<b>\$ 48,162</b>	<b>\$ 48,162</b>	<b>\$ 69,890</b>	<b>\$ 75,862</b>	<b>\$ 75,862</b>	<b>57.5%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL FUND**  
**MEMORIAL PARK (CEMETERY)**

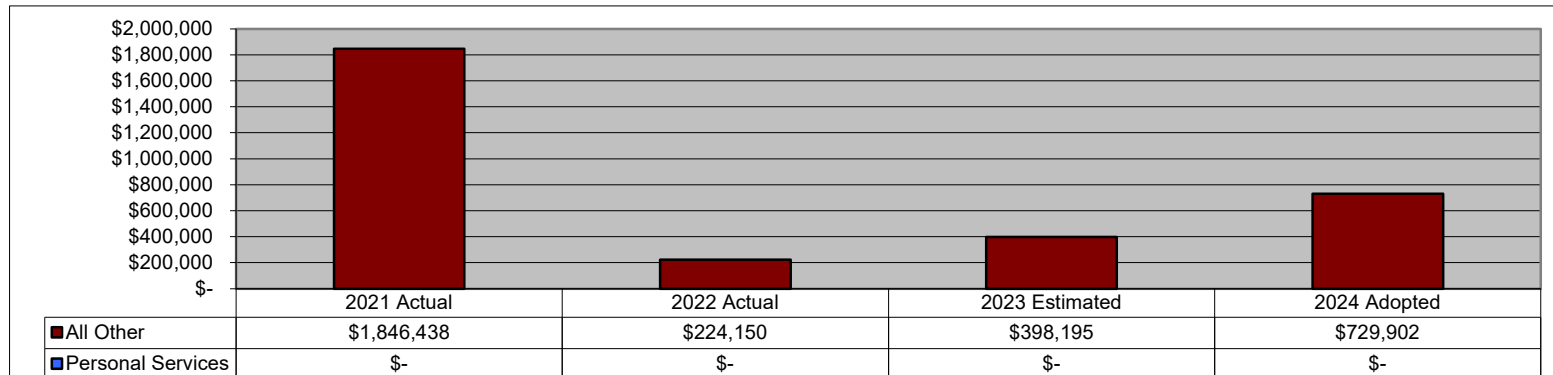
EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Salaries & Wages - Regular	\$ 9,061	\$ 14,134	\$ 15,070	\$ 15,070	\$ 22,893	\$ 22,893	\$ 22,893	51.9%
FICA & Medicare	624	1,018	1,155	1,155	1,751	1,751	1,751	51.6%
Workers' Compensation	69	220	394	394	149	149	149	-62.2%
State Unemployment	102	65	277	277	277	277	277	0.0%
Operating Supplies	-	102	200	200	200	200	200	0.0%
Utilities	218	225	350	300	350	350	350	16.7%
Water & Sewer Charges	1,040	1,774	1,200	2,750	3,000	3,000	3,000	9.1%
Professional Services	-	3,314	3,500	1,500	3,500	2,000	2,000	33.3%
Dust Abatement/Road Maint	-	500	550	250	500	500	500	100.0%
IT Services	1,983	4,436	5,169	5,169	3,222	3,222	3,222	-37.7%
Liability Insurance	87	64	95	95	151	151	151	58.9%
<b>Total Cemetery</b>	<b>\$ 13,184</b>	<b>\$ 25,852</b>	<b>\$ 27,960</b>	<b>\$ 27,160</b>	<b>\$ 35,993</b>	<b>\$ 34,493</b>	<b>\$ 34,493</b>	<b>27.0%</b>





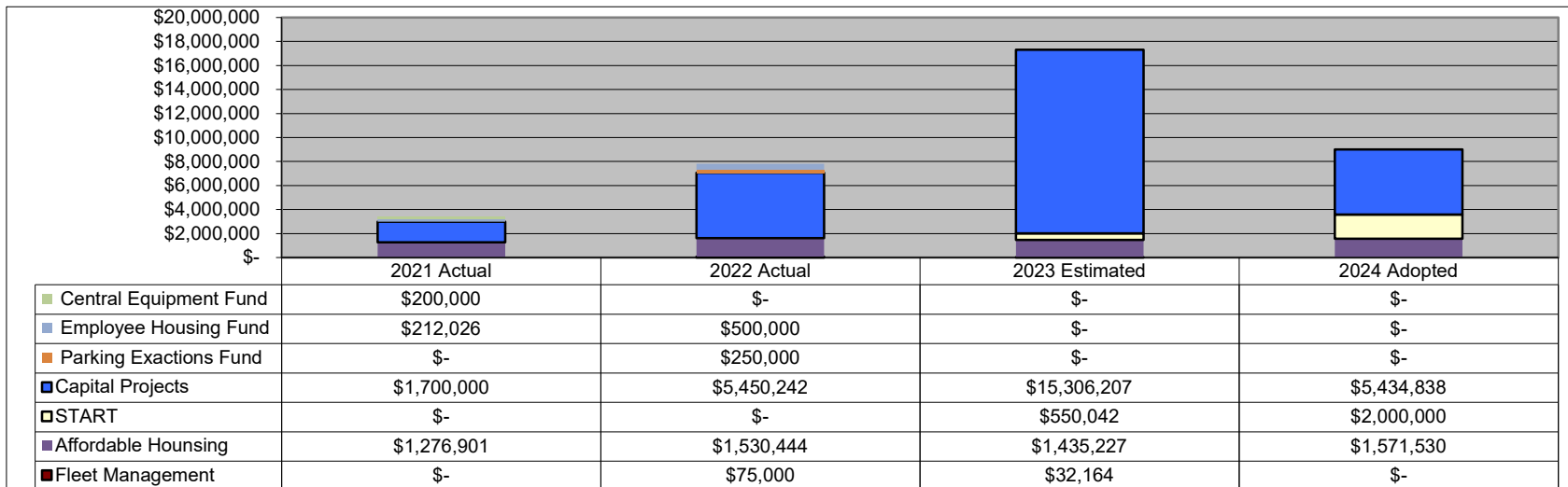
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**GENERAL UNALLOCATED**  
**TOWN-WIDE SERVICES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
General/Office Supplies	\$ 3,921	\$ 3,307	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Postage	8,892	6,474	10,950	10,950	10,950	10,950	10,950	0.0%
Dues & Subscriptions	12,340	15,647	15,500	14,431	15,500	15,500	15,500	7.4%
Flat Creek Improvement District	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0.0%
Professional Services	2,097	1,594	373,752	23,752	26,000	19,000	19,000	-20.0%
Wellness Program	7,684	12,115	30,000	30,000	30,000	15,000	15,000	-50.0%
Recording & Filing Fees	465	406	500	500	500	500	500	0.0%
Employee Assistance	466	114	150	275	500	500	500	81.8%
County Compensation Study	-	-	-	-	350,000	350,000	350,000	---
Emergency Management	-	-	250	-	-	-	-	---
COVID-19	1,718,752	-	-	-	-	-	-	---
Internships	-	-	-	57,120	57,120	25,000	25,000	-56.2%
Downtown Parklet Ambassador	-	-	48,000	20,000	48,000	48,000	48,000	140.0%
Snow Making Loan Payment	52,552	52,552	52,552	52,552	52,552	52,552	52,552	0.0%
Training, Travel, & Meetings	-	75,629	115,000	115,000	125,000	125,000	125,000	8.7%
Employee Education Reimb	7,443	6,329	25,000	10,000	30,000	5,000	5,000	-50.0%
Retreat/In-Service	8,959	22,707	20,000	21,215	25,000	25,000	25,000	17.8%
Surety Bonds	660	730	900	900	900	900	900	0.0%
Commuter Subsidy	-	1,208	2,500	2,500	-	-	-	-100.0%
Employee Events	10,207	13,339	20,000	20,000	25,000	20,000	20,000	0.0%
Conservations Programs (40X20)	-	-	2,000	2,000	-	-	-	-100.0%
<b>Total Town-Wide Services</b>	<b>\$ 1,846,438</b>	<b>\$ 224,150</b>	<b>\$ 734,054</b>	<b>\$ 398,195</b>	<b>\$ 814,022</b>	<b>\$ 729,902</b>	<b>\$ 729,902</b>	<b>83.3%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
GENERAL FUND  
TRANSFERS OUT**

TRANSFER OUT DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 Est.
Transfers to Special Revenue Funds								
START Bus Fund	\$ -	\$ -	\$ 550,042	\$ 550,042	\$ 2,000,000	\$ 1,468,957	\$ 1,468,957	167.1%
Affordable Housing Fund	1,276,901	1,530,444	1,435,227	1,435,227	1,571,530	1,571,530	1,571,530	9.5%
Parking Exactions Fund	-	250,000	-	-	-	-	-	---
Employee Housing Fund	212,026	500,000	-	-	-	-	-	---
Transfer to Capital Projects Funds	1,700,000	5,450,242	15,306,207	15,306,207	5,434,838	6,434,838	6,434,838	-58.0%
Transfers to Internal Service Funds								
Fleet Management Fund	-	75,000	32,164	32,164	-	-	-	-100.0%
Employee Insurance Fund	450,000	-	-	-	-	-	-	---
Central Equipment Fund	200,000	-	-	-	-	-	-	---
<b>Total Transfers Out</b>	<b>\$ 3,838,927</b>	<b>\$ 7,805,686</b>	<b>\$17,323,640</b>	<b>\$17,323,640</b>	<b>\$ 9,006,368</b>	<b>\$ 9,475,325</b>	<b>\$ 9,475,325</b>	<b>-45.3%</b>





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**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**



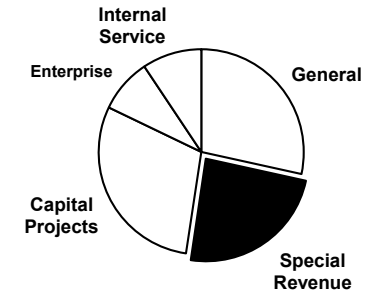
**SPECIAL REVENUE FUNDS**

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

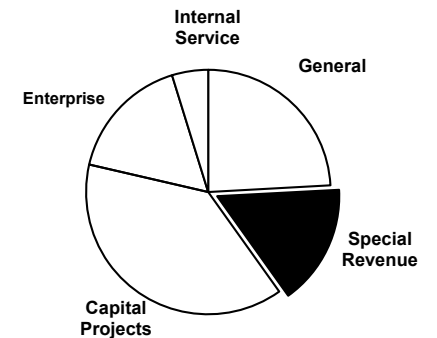
FUND DESCRIPTION	BALANCE July 1, 2023	REVENUE	TRANSFERS IN	EXPEND- ITURES	TRANSFERS OUT	BUDGETED BALANCE June 30, 2024
<b>General Fund</b>	<u>\$ 17,202,154</u>	<u>\$ 31,472,908</u>	<u>\$ 2,064,578</u>	<u>\$ 28,097,652</u>	<u>\$ 9,475,325</u>	<u>13,166,663</u>
<b>Special Revenue Funds</b>						
Affordable Housing	2,322,003	569,700	1,571,530	1,571,530	-	2,891,703
Parking Exactions	1,210,371	353,300	-	5,000	-	1,558,671
Park Exactions	474,938	64,200	-	522,000	-	17,138
Employee Housing	2,191,890	676,701	-	635,970	101,781	2,130,840
Animal Care Fund	566,067	60,200	-	-	55,000	571,267
Lodging Tax Fund	942,757	1,460,411	-	550,000	1,541,779	311,389
START Bus System	1,381,752	17,292,446	3,010,736	20,303,181	135,952	1,245,800
<b>Total Special Revenue</b>	<u>9,089,778</u>	<u>20,476,958</u>	<u>4,582,266</u>	<u>23,587,681</u>	<u>1,834,512</u>	<u>8,726,808</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	12,377,766	5,581,102	10,036,486	22,901,227	763,662	4,330,465
2006 Specific Purpose Excise Tax	255,384	-	-	255,384	-	-
2010 Specific Purpose Excise Tax	116,472	3,500	-	-	-	119,972
2014 Specific Purpose Excise Tax	3,178,649	80,100	-	510,000	-	2,748,749
2016 Specific Purpose Excise Tax	310,666	8,700	-	20,000	-	299,366
2019 Specific Purpose Excise Tax	8,808,613	7,320,575	-	5,692,724	-	10,436,464
2022 Specific Purpose Excise Tax	-	3,045,000	-	-	-	3,045,000
<b>Total Capital Projects</b>	<u>25,047,550</u>	<u>16,038,977</u>	<u>10,036,486</u>	<u>29,379,335</u>	<u>763,662</u>	<u>20,980,016</u>
<b>Enterprise Funds</b>						
Water Utility	8,050,759	3,617,748	181,331	5,076,387	2,641,278	4,132,173
Sewage Utility	7,539,688	3,208,087	181,331	3,354,473	2,641,278	4,933,355
<b>Total Enterprise Funds</b>	<u>15,590,447</u>	<u>6,825,835</u>	<u>362,662</u>	<u>8,430,860</u>	<u>5,282,556</u>	<u>9,065,528</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,482,831	2,970,295	-	3,411,560	90,937	1,950,629
Fleet Management	(83,923)	2,425,171	-	2,443,971	-	(102,723)
Central Equipment	586,735	720,100	401,000	1,188,600	-	519,235
IT Services	976,956	1,445,742	-	2,182,252	-	240,446
<b>Total Internal Service Funds</b>	<u>3,962,599</u>	<u>7,561,308</u>	<u>401,000</u>	<u>9,226,383</u>	<u>90,937</u>	<u>2,607,587</u>
<b>Total All Funds</b>	<u>\$ 70,892,527</u>	<u>\$ 82,375,986</u>	<u>\$ 17,446,992</u>	<u>\$ 98,721,911</u>	<u>\$ 17,446,992</u>	<u>\$ 54,546,602</u>

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

**Total Appropriation (excluding transfers)**  
**Fiscal Year Ending June 30, 2024**



**Estimated Ending Fund Balance**  
**At June 30, 2024**



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**AFFORDABLE HOUSING FUND**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Fund Balance</b>	<b>\$ 1,147,700</b>	<b>\$ 2,666,495</b>	<b>\$ 4,172,361</b>	<b>\$ 4,172,361</b>	<b>\$ 2,322,003</b>	<b>\$ 2,322,003</b>	<b>\$ 2,322,003</b>	
<b>Revenues:</b>								
Intergovernmental	144,000	74,160	-	72,000	-	-	-	-100.0%
Licenses & Permits	686,444	431,234	150,000	754,795	500,000	500,000	500,000	-33.8%
Miscellaneous Revenue	4,471	1,147	68,300	45,600	69,700	69,700	69,700	52.9%
<b>Total Revenue</b>	<b>834,915</b>	<b>506,541</b>	<b>218,300</b>	<b>872,395</b>	<b>569,700</b>	<b>569,700</b>	<b>569,700</b>	<b>-34.7%</b>
Transfers In	1,276,901	1,530,444	1,435,227	1,435,227	1,571,530	1,571,530	1,571,530	9.5%
<b>Total Sources</b>	<b>2,111,816</b>	<b>2,036,985</b>	<b>1,653,527</b>	<b>2,307,622</b>	<b>2,141,230</b>	<b>2,141,230</b>	<b>2,141,230</b>	<b>-7.2%</b>
<b>Expenditures:</b>								
Community Development	593,021	531,119	4,187,523	4,157,981	1,571,530	1,571,530	1,571,530	-62.2%
<b>Total Expenditures</b>	<b>593,021</b>	<b>531,119</b>	<b>4,187,523</b>	<b>4,157,981</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>-62.2%</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>593,021</b>	<b>531,119</b>	<b>4,187,523</b>	<b>4,157,981</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>-62.2%</b>
Restricted Workforce Housing	683,608	1,109,438	266,619	1,041,473	1,578,628	1,578,628	1,578,628	
Unrestricted Funds	1,982,887	3,062,923	1,371,746	1,280,530	1,313,075	1,313,075	1,313,075	
<b>Ending Fund Balance</b>	<b>\$ 2,666,495</b>	<b>\$ 4,172,361</b>	<b>\$ 1,638,365</b>	<b>\$ 2,322,003</b>	<b>\$ 2,891,703</b>	<b>\$ 2,891,703</b>	<b>\$ 2,891,703</b>	
<i>Net Change in Fund Balance</i>	<i>\$ 1,518,795</i>	<i>\$ 1,505,866</i>	<i>\$ (2,533,996)</i>	<i>\$ (1,850,358)</i>	<i>\$ 569,700</i>	<i>\$ 569,700</i>	<i>\$ 569,700</i>	

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
AFFORDABLE HOUSING FUND  
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
County Reimbursement	\$ 144,000	\$ 74,160	\$ -	\$ 72,000	\$ -	\$ -	\$ -	-100.0%
<b>Total Intergovernmental</b>	<b>144,000</b>	<b>74,160</b>	<b>-</b>	<b>72,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Affordable Workforce Exactions	686,444	431,234	150,000	754,795	500,000	500,000	500,000	-33.8%
<b>Total Licenses &amp; Permits</b>	<b>686,444</b>	<b>431,234</b>	<b>150,000</b>	<b>754,795</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-33.8%</b>
Miscellaneous Income	-	28,023	-	-	-	-	-	---
Interest Earnings	4,471	(26,876)	68,300	45,600	69,700	69,700	69,700	52.9%
<b>Total Miscellaneous Revenue</b>	<b>4,471</b>	<b>1,147</b>	<b>68,300</b>	<b>45,600</b>	<b>69,700</b>	<b>69,700</b>	<b>69,700</b>	<b>52.9%</b>
Transfer from General	1,276,901	1,530,444	1,435,227	1,435,227	1,571,530	1,571,530	1,571,530	9.5%
<b>Total Transfers In</b>	<b>1,276,901</b>	<b>1,530,444</b>	<b>1,435,227</b>	<b>1,435,227</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>9.5%</b>
<b>Total Affordable Housing Fund</b>	<b>\$ 2,111,816</b>	<b>\$ 2,036,985</b>	<b>\$ 1,653,527</b>	<b>\$ 2,307,622</b>	<b>\$ 2,141,230</b>	<b>\$ 2,141,230</b>	<b>\$ 2,141,230</b>	<b>-7.2%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
AFFORDABLE HOUSING FUND  
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
JH Community Housing Trust	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Professional Services	28,023	-	-	-	-	-	-	---
Affordable Housing Dept (County)	251,901	367,444	385,227	385,227	521,530	521,530	521,530	35.4%
Melody Ranch Townhomes	288,097	-	-	-	-	-	-	---
Housing Nexus Study & Needs	-	107,549	-	-	-	-	-	---
Housing Supply Plan	-	6,126	3,752,296	1,876	1,000,000	1,000,000	1,000,000	53211.2%
174 North King	-	-	-	895	-	-	-	-100.0%
S4 Flats	-	-	-	1,469,983	-	-	-	-100.0%
Flat Creek Apartments	-	-	-	2,250,000	-	-	-	-100.0%
<b>Total Expenditures</b>	<b>593,021</b>	<b>531,119</b>	<b>4,187,523</b>	<b>4,157,981</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>1,571,530</b>	<b>-62.2%</b>
<b>Total Affordable Housing Fund</b>	<b>\$ 593,021</b>	<b>\$ 531,119</b>	<b>\$ 4,187,523</b>	<b>\$ 4,157,981</b>	<b>\$ 1,571,530</b>	<b>\$ 1,571,530</b>	<b>\$ 1,571,530</b>	<b>-62.2%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**PARKING EXACTIONS**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Fund Balance</b>	<b>\$ 760,361</b>	<b>\$ 983,068</b>	<b>\$ 1,686,971</b>	<b>\$ 1,686,971</b>	<b>\$ 1,210,371</b>	<b>\$ 1,210,371</b>	<b>\$ 1,210,371</b>	
<b>Revenues:</b>								
License and Permits	222,859	486,584	101,000	309,000	317,000	317,000	317,000	2.6%
Miscellaneous Revenue	1,161	(11,495)	27,000	19,400	36,300	36,300	36,300	87.1%
<b>Total Revenue</b>	<b>224,020</b>	<b>475,089</b>	<b>128,000</b>	<b>328,400</b>	<b>353,300</b>	<b>353,300</b>	<b>353,300</b>	<b>7.6%</b>
Transfers In	-	250,000	-	-	-	-	-	---
<b>Total Sources</b>	<b>224,020</b>	<b>725,089</b>	<b>128,000</b>	<b>328,400</b>	<b>353,300</b>	<b>353,300</b>	<b>353,300</b>	<b>7.6%</b>
<b>Expenditures:</b>								
Community Development	1,313	21,187	4,000	5,000	5,000	5,000	5,000	0.0%
<b>Total Expenditures</b>	<b>1,313</b>	<b>21,187</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
Transfers Out	-	-	800,000	800,000	-	-	-	-100.0%
<b>Total Uses</b>	<b>1,313</b>	<b>21,187</b>	<b>804,000</b>	<b>805,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-99.4%</b>
<b>Ending Fund Balance</b>	<b>\$ 983,068</b>	<b>\$ 1,686,971</b>	<b>\$ 1,010,971</b>	<b>\$ 1,210,371</b>	<b>\$ 1,558,671</b>	<b>\$ 1,558,671</b>	<b>\$ 1,558,671</b>	<b>28.8%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 222,707</i>	<i>\$ 703,903</i>	<i>\$ (676,000)</i>	<i>\$ (476,600)</i>	<i>\$ 348,300</i>	<i>\$ 348,300</i>	<i>\$ 348,300</i>	



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
PARKING EXACTIONS  
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Parking Exactions	\$ 17,000	\$ 100	\$ 1,000	\$ 34,000	\$ 17,000	\$ 17,000	\$ 17,000	-50.0%
Encroachment Fees	205,859	486,484	100,000	275,000	300,000	300,000	300,000	9.1%
<b>Total Licenses &amp; Permits</b>	<b>222,859</b>	<b>486,584</b>	<b>101,000</b>	<b>309,000</b>	<b>317,000</b>	<b>317,000</b>	<b>317,000</b>	<b>2.6%</b>
Interest Earnings	1,161	(11,495)	27,000	19,400	36,300	36,300	36,300	87.1%
<b>Total Miscellaneous Revenue</b>	<b>1,161</b>	<b>(11,495)</b>	<b>27,000</b>	<b>19,400</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>87.1%</b>
Transfer in - General Fund	-	250,000	-	-	-	-	-	---
<b>Total Transfers In</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
<b>Total Fee In Lieu of Parking Fund</b>	<b>\$ 224,020</b>	<b>\$ 725,089</b>	<b>\$ 128,000</b>	<b>\$ 328,400</b>	<b>\$ 353,300</b>	<b>\$ 353,300</b>	<b>\$ 353,300</b>	<b>7.6%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
PARKING EXACTIONS  
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Town Parking Study	\$ -	\$ 16,383	\$ -	\$ -	\$ -	\$ -	\$ -	---
Bank/Credit Card Fees	1,313	4,804	4,000	5,000	5,000	5,000	5,000	0.0%
<b>Total Expenditures</b>	<b>1,313</b>	<b>21,187</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
Transfer to Capital Projects	-	-	800,000	800,000	-	-	-	-100.0%
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>800,000</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Parking Exactions Fund</b>	<b>\$ 1,313</b>	<b>\$ 21,187</b>	<b>\$ 804,000</b>	<b>\$ 805,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-99.4%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**PARKS EXACTIONS FUND**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Fund Balance</b>	<b>\$ 182,783</b>	<b>\$ 312,308</b>	<b>\$ 444,138</b>	<b>\$ 444,138</b>	<b>\$ 474,938</b>	<b>\$ 474,938</b>	<b>\$ 474,938</b>	
<b>Revenues:</b>								
Licenses & Permits	128,925	135,700	50,000	61,000	50,000	50,000	50,000	-18.0%
Miscellaneous Revenue	600	(2,870)	6,100	4,800	14,200	14,200	14,200	195.8%
<b>Total Revenue</b>	<b>129,525</b>	<b>132,830</b>	<b>56,100</b>	<b>65,800</b>	<b>64,200</b>	<b>64,200</b>	<b>64,200</b>	<b>-2.4%</b>
Transfers In	-	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>129,525</b>	<b>132,830</b>	<b>56,100</b>	<b>65,800</b>	<b>64,200</b>	<b>64,200</b>	<b>64,200</b>	<b>-2.4%</b>
<b>Expenditures:</b>								
Culture and Recreation	-	1,000	239,000	35,000	350,000	350,000	522,000	1391.4%
<b>Total Expenditures</b>	<b>-</b>	<b>1,000</b>	<b>239,000</b>	<b>35,000</b>	<b>350,000</b>	<b>350,000</b>	<b>522,000</b>	<b>1391.4%</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>-</b>	<b>1,000</b>	<b>239,000</b>	<b>35,000</b>	<b>350,000</b>	<b>350,000</b>	<b>522,000</b>	<b>1391.4%</b>
<b>Ending Fund Balance</b>	<b>\$ 312,308</b>	<b>\$ 444,138</b>	<b>\$ 261,238</b>	<b>\$ 474,938</b>	<b>\$ 189,138</b>	<b>\$ 189,138</b>	<b>\$ 17,138</b>	<b>-96.4%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 129,525</i>	<i>\$ 131,830</i>	<i>\$ (182,900)</i>	<i>\$ 30,800</i>	<i>\$ (285,800)</i>	<i>\$ (285,800)</i>	<i>\$ (457,800)</i>	

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
PARKS EXACTIONS FUND  
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Subdivision Exactions	\$ 128,925	\$ 135,700	\$ 50,000	\$ 61,000	\$ 50,000	\$ 50,000	\$ 50,000	-18.0%
<b>Total Licenses &amp; Permits</b>	<b>128,925</b>	<b>135,700</b>	<b>50,000</b>	<b>61,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-18.0%</b>
Interest Earnings	600	(2,870)	6,100	4,800	14,200	14,200	14,200	195.8%
<b>Total Miscellaneous Revenue</b>	<b>600</b>	<b>(2,870)</b>	<b>6,100</b>	<b>4,800</b>	<b>14,200</b>	<b>14,200</b>	<b>14,200</b>	<b>195.8%</b>
<b>Total Park Exactions Fund</b>	<b>\$ 129,525</b>	<b>\$ 132,830</b>	<b>\$ 56,100</b>	<b>\$ 65,800</b>	<b>\$ 64,200</b>	<b>\$ 64,200</b>	<b>\$ 64,200</b>	<b>-2.4%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
PARKS EXACTIONS FUND  
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
May Park	\$ -	\$ 1,000	\$ 204,000	\$ -	\$ -	\$ -	\$ -	---
Karns Meadow Park Master Plan and Conditional Use Permit			35,000	35,000	-	-	172,000	391.4%
Miller Park Improvements to include dog off-lease area			-	-	350,000	350,000	350,000	---
<b>Total Expenditures</b>	<b>-</b>	<b>1,000</b>	<b>239,000</b>	<b>35,000</b>	<b>350,000</b>	<b>350,000</b>	<b>522,000</b>	<b>1391.4%</b>
<b>Total Park Exactions Fund</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 239,000</b>	<b>\$ 35,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 522,000</b>	<b>1391.4%</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
EMPLOYEE HOUSING FUND  
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Fund Balance</b>	<b>\$ 1,475,503</b>	<b>\$ 1,629,157</b>	<b>\$ 2,226,785</b>	<b>\$ 2,226,785</b>	<b>\$ 2,191,890</b>	<b>\$ 2,191,890</b>	<b>\$ 2,191,890</b>	
<b>Revenues:</b>								
Miscellaneous Revenue	472,825	481,968	586,646	575,845	676,701	676,701	676,701	17.5%
<b>Total Revenue</b>	<b>472,825</b>	<b>481,968</b>	<b>586,646</b>	<b>575,845</b>	<b>676,701</b>	<b>676,701</b>	<b>676,701</b>	<b>17.5%</b>
Transfers In	212,026	500,000	-	-	-	-	-	---
<b>Total Sources</b>	<b>684,851</b>	<b>981,968</b>	<b>586,646</b>	<b>575,845</b>	<b>676,701</b>	<b>676,701</b>	<b>676,701</b>	<b>17.5%</b>
<b>Expenditures:</b>								
General Government	208,697	310,376	651,932	520,674	635,970	635,970	635,970	22.1%
<b>Total Expenditures</b>	<b>208,697</b>	<b>310,376</b>	<b>651,932</b>	<b>520,674</b>	<b>635,970</b>	<b>635,970</b>	<b>635,970</b>	<b>22.1%</b>
Transfers Out	322,500	73,964	90,066	90,066	103,436	101,781	101,781	13.0%
<b>Total Uses</b>	<b>531,197</b>	<b>384,340</b>	<b>741,998</b>	<b>610,740</b>	<b>739,406</b>	<b>737,751</b>	<b>737,751</b>	<b>20.8%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,629,157</b>	<b>\$ 2,226,785</b>	<b>\$ 2,071,433</b>	<b>\$ 2,191,890</b>	<b>\$ 2,129,185</b>	<b>\$ 2,130,840</b>	<b>\$ 2,130,840</b>	<b>-2.8%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 153,654</i>	<i>\$ 597,628</i>	<i>\$ (155,352)</i>	<i>\$ (34,895)</i>	<i>\$ (62,705)</i>	<i>\$ (61,050)</i>	<i>\$ (61,050)</i>	

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**EMPLOYEE HOUSING FUND**  
**REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% CHANGE FY23 EST.</b>
Interest Earnings	\$ 940	\$ (15,401)	\$ 38,100	\$ 25,300	\$ 65,800	\$ 65,800	\$ 65,800	160.1%
Rent - 955 Maple Way	13,922	15,719	15,000	17,748	19,896	19,896	19,896	12.1%
Rent - 915 Simon Lane	9,407	10,850	9,600	9,600	-	-	-	-100.0%
Rent - 930 Simon Lane	19,288	19,263	21,775	20,700	21,300	21,300	21,300	2.9%
Rent - 940 Simon Lane	19,463	19,263	21,775	26,112	26,712	26,712	26,712	2.3%
Rent - 685 East Hansen	18,888	18,688	21,125	20,100	20,700	20,700	20,700	3.0%
Rent - 145 West Hansen	40,000	51,477	59,650	51,997	64,704	64,704	64,704	24.4%
Rent - 410 Scott Lane	17,688	17,538	19,825	18,900	19,500	19,500	19,500	3.2%
Rent - 455 Vine Street	46,293	39,909	52,296	48,383	64,457	64,457	64,457	33.2%
Rent- Virginian Condos	28,335	31,004	35,048	33,552	34,752	34,752	34,752	3.6%
Rent - 145/149 East Pearl	12,290	8,906	35,812	14,518	21,102	21,102	21,102	45.4%
Rent - West Snow King Housing	176,570	244,459	240,000	240,000	247,200	247,200	247,200	3.0%
Rent - 440 West Kelly	2,700	-	-	10,416	-	-	-	-100.0%
Rent - 910 Smith Lane	-	-	-	18,000	-	-	-	-100.0%
Rent - Master Leases	27,106	20,293	16,640	20,520	70,578	70,578	70,578	244.0%
Insurance Reimbursement	39,935	-	-	-	-	-	-	---
<b>Total Miscellaneous Revenue</b>	<b>472,825</b>	<b>481,968</b>	<b>586,646</b>	<b>575,845</b>	<b>676,701</b>	<b>676,701</b>	<b>676,701</b>	<b>17.5%</b>
Transfers In - General Fund	212,026	500,000	-	-	-	-	-	---
<b>Total Transfers In</b>	<b>212,026</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
<b>Total Employee Housing Fund</b>	<b>\$ 684,851</b>	<b>\$ 981,968</b>	<b>\$ 586,646</b>	<b>\$ 575,845</b>	<b>\$ 676,701</b>	<b>\$ 676,701</b>	<b>\$ 676,701</b>	<b>17.5%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**EMPLOYEE HOUSING FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% CHANGE FY23 EST.</b>
Property Management Services	\$ -	\$ -	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
Professional Services	8,363	3,037	7,000	7,000	57,000	57,000	57,000	714.3%
R&M - 955 Maple Way	4,206	7,431	18,239	18,000	9,093	9,093	9,093	-49.5%
R&M - 915 Simon Lane	7,027	7,318	33,917	33,000	7,903	7,903	7,903	-76.1%
R&M - 930 Simon Lane	5,925	7,695	13,759	14,900	14,208	14,208	14,208	-4.6%
R&M - 940 Simon Lane	7,080	7,396	12,189	12,189	10,122	10,122	10,122	-17.0%
R&M - 675 East Hansen	10,530	25,056	26,831	26,831	17,073	17,073	17,073	-36.4%
R&M - 685 East Hansen	8,782	10,307	16,577	16,577	18,082	18,082	18,082	9.1%
R&M - 145 West Hansen	15,313	13,981	47,922	47,100	37,232	37,232	37,232	-21.0%
R&M - 410 Scott Lane	5,258	5,775	20,935	20,000	26,043	26,043	26,043	30.2%
R&M - 174 North King	2	-	-	-	-	-	-	---
R&M - 455 Vine Street	15,240	43,273	28,910	32,027	28,086	28,086	28,086	-12.3%
R&M - Virginian Condos	10,470	10,384	23,605	23,566	16,107	16,107	16,107	-31.7%
R&M - 145/149 East Pearl	13,847	7,773	47,230	41,887	11,800	11,800	11,800	-71.8%
R&M - West Snow King Housing	47,826	58,323	53,860	53,000	68,700	68,700	68,700	29.6%
R&M - 440 W. Kelly	10,970	10,386	-	63	-	-	-	-100.0%
R&M - 910 Smith Lane	-	-	-	2,067	-	-	-	-100.0%
Master Lease Rent & R&M	28,638	60,959	170,865	122,487	182,675	182,675	182,675	49.1%
Energy & Other Improvements	17	80	2,000	-	2,000	2,000	2,000	---
Property Insurance	9,203	31,202	33,093	32,571	42,344	42,344	42,344	30.0%
Wapiti Lane	-	-	15,000	2,409	15,000	15,000	15,000	522.7%
Radon Remediation	-	-	-	-	27,502	27,502	27,502	---
Subdivision Expenses	-	-	30,000	-	30,000	30,000	30,000	---
<b>Total Employee Housing Assistance</b>	<b>208,697</b>	<b>310,376</b>	<b>651,932</b>	<b>520,674</b>	<b>635,970</b>	<b>635,970</b>	<b>635,970</b>	<b>22.1%</b>
Transfer to Capital Projects Fund	322,500	-	-	-	-	-	-	---
Transfer to General Fund	-	73,964	90,066	90,066	103,436	101,781	101,781	13.0%
<b>Total Transfers Out</b>	<b>322,500</b>	<b>73,964</b>	<b>90,066</b>	<b>90,066</b>	<b>103,436</b>	<b>101,781</b>	<b>101,781</b>	<b>13.0%</b>
<b>Total Employee Housing Fund</b>	<b>\$ 531,197</b>	<b>\$ 384,340</b>	<b>\$ 741,998</b>	<b>\$ 610,740</b>	<b>\$ 739,406</b>	<b>\$ 737,751</b>	<b>\$ 737,751</b>	<b>20.8%</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
ANIMAL CARE FUND  
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Fund Balance</b>	<b>\$ 416,534</b>	<b>\$ 458,056</b>	<b>\$ 538,387</b>	<b>\$ 538,387</b>	<b>\$ 566,067</b>	<b>\$ 566,067</b>	<b>\$ 566,067</b>	
<b>Revenues:</b>								
Miscellaneous Revenue	69,441	109,852	60,200	109,788	60,200	60,200	60,200	-45.2%
<b>Total Revenue</b>	<b>69,441</b>	<b>109,852</b>	<b>60,200</b>	<b>109,788</b>	<b>60,200</b>	<b>60,200</b>	<b>60,200</b>	<b>-45.2%</b>
Transfers In	-	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>69,441</b>	<b>109,852</b>	<b>60,200</b>	<b>109,788</b>	<b>60,200</b>	<b>60,200</b>	<b>60,200</b>	<b>-45.2%</b>
<b>Expenditures:</b>								
Public Safety	11,762	720	26,108	27,108	-	-	-	-100.0%
<b>Total Expenditures</b>	<b>11,762</b>	<b>720</b>	<b>26,108</b>	<b>27,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Transfers Out	16,157	28,801	58,713	55,000	55,000	55,000	55,000	0.0%
<b>Total Uses</b>	<b>27,919</b>	<b>29,521</b>	<b>84,821</b>	<b>82,108</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>-33.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 458,056</b>	<b>\$ 538,387</b>	<b>\$ 513,766</b>	<b>\$ 566,067</b>	<b>\$ 571,267</b>	<b>\$ 571,267</b>	<b>\$ 571,267</b>	<b>0.9%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 41,522</i>	<i>\$ 80,331</i>	<i>\$ (24,621)</i>	<i>\$ 27,680</i>	<i>\$ 5,200</i>	<i>\$ 5,200</i>	<i>\$ 5,200</i>	

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**ANIMAL CARE FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Miscellaneous	\$ 68,995	\$ 109,688	\$ 60,000	\$ 109,688	\$ 60,000	\$ 60,000	\$ 60,000	-45.3%
Interest Earnings	446	164	200	100	200	200	200	100.0%
<b>Total Miscellaneous Revenue</b>	<b>69,441</b>	<b>109,852</b>	<b>60,200</b>	<b>109,788</b>	<b>60,200</b>	<b>60,200</b>	<b>60,200</b>	<b>-45.2%</b>
 <b>Total Animal Care Fund</b>	 <b>\$ 69,441</b>	 <b>\$ 109,852</b>	 <b>\$ 60,200</b>	 <b>\$ 109,788</b>	 <b>\$ 60,200</b>	 <b>\$ 60,200</b>	 <b>\$ 60,200</b>	 <b>-45.2%</b>

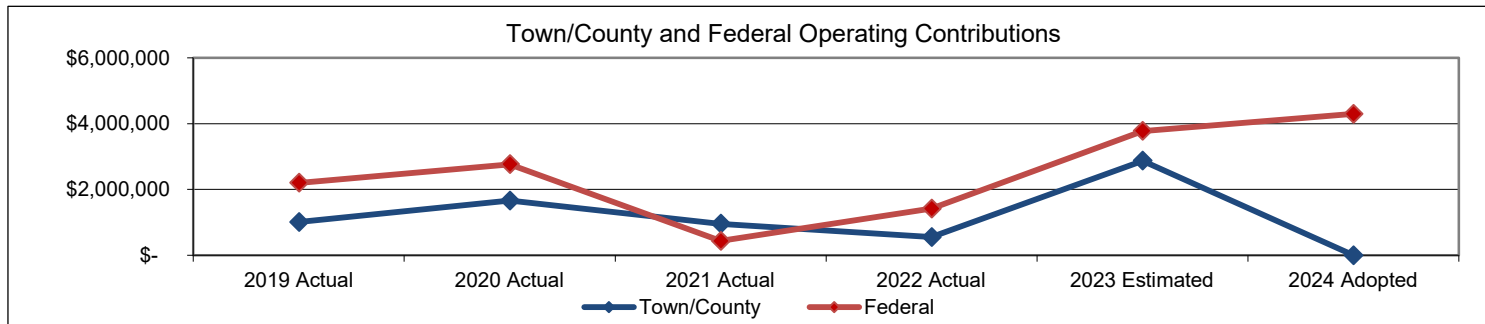
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**ANIMAL CARE FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Operating Expenditures	\$ 11,762	\$ 720	\$ -	\$ 1,000	\$ -	\$ -	\$ -	-100.0%
Floor Replacement	-	-	26,108	26,108	-	-	-	-100.0%
<b>Total Animal Care</b>	<b>11,762</b>	<b>720</b>	<b>26,108</b>	<b>27,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
 Transfers to General Fund	 16,157	 28,801	 58,713	 55,000	 55,000	 55,000	 55,000	 0.0%
<b>Total Transfers Out</b>	<b>16,157</b>	<b>28,801</b>	<b>58,713</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>0.0%</b>
 <b>Total Animal Care Fund</b>	 <b>\$ 27,919</b>	 <b>\$ 29,521</b>	 <b>\$ 84,821</b>	 <b>\$ 82,108</b>	 <b>\$ 55,000</b>	 <b>\$ 55,000</b>	 <b>\$ 55,000</b>	 <b>-33.0%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**START BUS SYSTEM FUND**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Fund Balance</b>	<b>\$ 2,524,819</b>	<b>\$ 3,338,134</b>	<b>\$ 1,988,544</b>	<b>\$ 1,988,544</b>	<b>\$ 1,381,752</b>	<b>\$ 1,381,752</b>	<b>\$ 1,381,752</b>	
<b>Revenues:</b>								
Intergovernmental	8,531,512	3,735,481	16,771,751	9,893,376	24,155,819	15,127,857	15,008,954	51.7%
Charges for Services	1,862,526	830,058	2,291,383	2,458,600	2,369,084	2,222,576	2,256,492	-8.2%
Miscellaneous Revenue	5,544	(832)	49,964	12,288	27,000	27,000	27,000	119.7%
<b>Total Revenue</b>	<b>10,399,582</b>	<b>4,564,707</b>	<b>19,113,098</b>	<b>12,364,264</b>	<b>26,551,902</b>	<b>17,377,433</b>	<b>17,292,446</b>	<b>39.9%</b>
Transfers In	400,194	385,454	3,235,717	1,890,847	5,147,560	3,112,024	3,010,736	59.2%
<b>Total Sources</b>	<b>10,799,776</b>	<b>4,950,161</b>	<b>22,348,815</b>	<b>14,255,111</b>	<b>31,699,462</b>	<b>20,489,457</b>	<b>20,303,182</b>	<b>42.4%</b>
<b>Expenditures:</b>								
Transit Administration	739,761	1,359,947	2,182,663	1,983,925	2,099,987	1,979,187	2,029,987	2.3%
Transit Operations	3,892,913	4,843,398	7,402,505	6,959,598	8,547,538	7,815,531	7,578,456	8.9%
Capital Outlay	5,273,480	-	12,805,765	5,789,779	21,051,936	10,694,738	10,694,738	84.7%
<b>Total Expenditures</b>	<b>9,906,154</b>	<b>6,203,345</b>	<b>22,390,933</b>	<b>14,733,302</b>	<b>31,699,462</b>	<b>20,489,456</b>	<b>20,303,181</b>	<b>37.8%</b>
Transfers Out	80,307	96,406	128,601	128,601	138,874	135,952	135,952	5.7%
<b>Total Uses</b>	<b>9,986,461</b>	<b>6,299,751</b>	<b>22,519,534</b>	<b>14,861,903</b>	<b>31,838,336</b>	<b>20,625,408</b>	<b>20,439,133</b>	<b>37.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 3,338,134</b>	<b>\$ 1,988,544</b>	<b>\$ 1,817,825</b>	<b>\$ 1,381,752</b>	<b>\$ 1,242,878</b>	<b>\$ 1,245,800</b>	<b>\$ 1,245,800</b>	<b>-9.8%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 813,315</i>	<i>\$ (1,349,590)</i>	<i>\$ (170,719)</i>	<i>\$ (606,792)</i>	<i>\$ (138,874)</i>	<i>\$ (135,952)</i>	<i>\$ (135,952)</i>	



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**START BUS SYSTEM FUND**  
**REVENUES AND OTHER SOURCES**

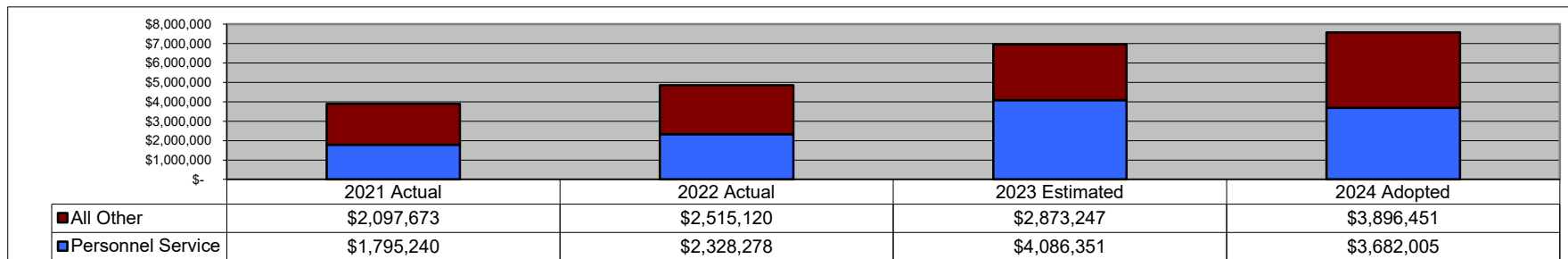
REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
SLIB - CARES	\$ 2,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
SLIB START Grant (County)	457,460	-	-	-	-	-	-	---
FTA/Wyoming 5311 Grant	259,549	1,183,136	4,000,000	3,634,479	3,750,000	3,750,000	3,750,000	3.2%
FTA/Wyoming 5311 CARES	2,746,940	1,921,696	-	-	-	-	-	---
FTA/Idaho 5311 Grant	176,033	234,001	301,000	144,000	546,000	546,000	546,000	279.2%
FTA/Idaho 5311 CARES	118,532	130,516	-	143,568	-	-	-	-100.0%
FTA/Idaho 5311 Grand Targhee Grant	102,087	99,188	153,207	153,207	298,000	298,000	298,000	94.5%
BUILD Grant - Stilson	-	-	3,529,921	-	337,479	337,479	337,479	---
BUILD Grant - Buses	-	-	-	-	3,529,921	2,191,500	2,191,500	---
FTA 5339/WY Capital - Buses	1,880,000	-	5,501,227	4,224,000	220,000	192,000	192,000	-95.5%
FTA 5339/WY Capital - Facilities	-	-	-	-	5,272,000	-	-	---
FTA 5339/ ID Capital - Buses	-	-	-	-	1,120,000	1,120,000	1,120,000	---
Low-No Grant	2,050,825	-	-	-	2,580,012	2,580,012	2,580,012	---
Bus Shelter Grant	129,451	-	-	-	-	-	-	---
Planning Grant	49,031	-	120,000	-	120,000	120,000	120,000	---
Teton County Grant - Operations	558,696	166,944	1,128,103	981,924	1,864,132	1,482,731	1,363,828	38.9%
Teton County Grant - Capital	-	-	2,038,293	612,198	4,518,275	2,510,135	2,510,135	310.0%
<b>Total Intergovernmental Revenue</b>	<b>8,531,512</b>	<b>3,735,481</b>	<b>16,771,751</b>	<b>9,893,376</b>	<b>24,155,819</b>	<b>15,127,857</b>	<b>15,008,954</b>	<b>51.7%</b>
Transit Fares	114,581	200,229	205,000	212,000	205,000.00	205,000	205,000	-3.3%
Star Valley Passes	57,469	72,880	70,200	85,000	70,200.00	70,200	70,200	-17.4%
Star Valley Ticket	6,001	6,242	7,500	6,200	7,500.00	7,500	7,500	21.0%
Teton Valley Pass	53,719	69,405	71,600	82,000	71,600.00	71,600	71,600	-12.7%
Teton Valley Ticket	10,568	16,205	19,800	16,500	19,800.00	19,800	19,800	20.0%
Transit Contract Fares	314,075	230,165	1,253,625	760,000	1,273,837	1,152,329	1,186,245	56.1%
JH Airport	-	-	-	-	65,903	65,903	65,903	---
START Advertising	3,000	1,500	5,000	2,000	5,000.00	5,000	5,000	150.0%
Bike Share - Member Revenue	22,911	22,413	25,000	22,000	25,000.00	-	-	-100.0%
Teton Village Area 2 1% Transfer Fee	1,267,012	201,150	385,000	1,260,900	616,210	616,210	616,210	-51.1%
Short Term Rental Impact Fee	13,190	9,869	248,658	12,000	9,033	9,033	9,033	-24.7%
<b>Total Charges for Services</b>	<b>1,862,526</b>	<b>830,058</b>	<b>2,291,383</b>	<b>2,458,600</b>	<b>2,369,084</b>	<b>2,222,576</b>	<b>2,256,492</b>	<b>-8.2%</b>
Interest Earnings	(2,375)	(1,232)	14,000	12,288	24,000	24,000	24,000	95.3%
Contributions & Donations	2,877	-	3,000	-	3,000	3,000	3,000	---
Insurance Reimbursement	5,042	-	-	-	-	-	-	---
Miscellaneous Income	-	400	32,964	-	-	-	-	---
<b>Total Miscellaneous Revenue</b>	<b>5,544</b>	<b>(832)</b>	<b>49,964</b>	<b>12,288</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>119.7%</b>
Transfer In - Business License Fee	-	-	550,042	-	2,000,000	1,468,957	1,468,957	---
Transfer In - Capital Fund	-	-	538,417	538,417	1,509,595	-	-	-100.0%
Transfer In - Lodging Tax Fund	400,194	385,454	2,147,258	1,352,430	1,637,965	1,643,067	1,541,779	14.0%
<b>Total Transfers In</b>	<b>400,194</b>	<b>385,454</b>	<b>3,235,717</b>	<b>1,890,847</b>	<b>5,147,560</b>	<b>3,112,024</b>	<b>3,010,736</b>	<b>59.2%</b>
<b>Total START Bus System Fund</b>	<b>\$ 10,799,776</b>	<b>\$ 4,950,161</b>	<b>\$ 22,348,815</b>	<b>\$ 14,255,111</b>	<b>\$ 31,699,462</b>	<b>\$ 20,489,457</b>	<b>\$ 20,303,182</b>	<b>42.4%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**START BUS SYSTEM FUND**  
**ADMINISTRATION EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Salaries & Wages - Regular	\$ 234,007	\$ 158,710	\$ 294,144	\$ 270,000	\$ 431,571	\$ 431,571	\$ 431,571	59.8%
Buyout - Compensated Absences	3,025	1,090	5,658	5,658	8,299	8,299	8,299	46.7%
Overtime	-	2,117	1,590	12,500	5,000	5,000	5,000	-60.0%
Holiday Pay - PTO Buyback	-	530	-	1,015	5,000	5,000	5,000	392.6%
FICA & Medicare	17,444	12,228	23,029	23,029	34,415	34,415	34,415	49.4%
Health Insurance	43,996	40,963	94,464	94,464	104,312	104,312	104,312	10.4%
Vision Insurance	361	368	761	761	942	942	942	23.8%
Dental Insurance	1,161	2,220	3,942	3,942	4,883	4,883	4,883	23.9%
Wyoming Retirement	36,122	22,288	50,550	50,550	73,723	73,723	73,723	45.8%
Workers' Compensation	1,732	1,810	6,556	6,556	9,893	9,893	9,893	50.9%
State Unemployment	1,534	106	970	970	1,108	1,108	1,108	14.2%
Disability/Life Insurance	2,034	869	2,049	2,204	1,794	1,794	1,794	-18.6%
General/Office Supplies	3,734	8,021	7,250	15,000	15,000	15,000	15,000	0.0%
Postage	-	213	125	400	500	500	500	25.0%
Printing & Publication	2,607	5,004	11,000	10,000	24,000	24,000	24,000	140.0%
Advertising	2,280	5,122	22,000	1,200	44,000	24,000	44,000	3566.7%
Dues & Subscriptions	480	647	1,405	3,500	4,500	4,500	4,500	28.6%
Utilities	93,462	94,957	135,000	110,000	135,000	135,000	135,000	22.7%
Water and Sewer Charges	6,264	5,456	8,800	7,500	8,800	8,800	8,800	17.3%
Professional Services	55,331	309,844	271,600	320,000	271,300	186,300	201,300	-37.1%
Build Grant - Teton County	-	313,699	538,417	538,417	85,345	85,345	85,345	-84.1%
Planning Grant - Airport Feasibility	-	-	150,000	15,000	150,000	150,000	150,000	900.0%
Saas	-	-	-	-	136,500	136,500	136,500	---
Employee Recognition	-	-	-	-	11,000	-	11,000	---
Physicals	3,647	2,332	3,500	2,500	3,500	3,500	3,500	40.0%
Drug and Alcohol Testing	5,862	4,784	8,500	4,500	8,500	8,500	8,500	88.9%
Credit Card Fees	3,630	6,272	5,700	7,800	10,200	10,200	10,200	30.8%
Repair & Maint - Buildings	95,793	96,905	77,672	100,000	110,000	110,000	110,000	10.0%
Training, Travel, & Meetings	690	10,798	15,000	12,225	12,000	7,200	12,000	-1.8%
Employee Recruitment	27,326	40,275	76,250	72,000	76,250	76,250	76,250	5.9%
Employee Housing	-	58,338	193,378	119,992	120,880	120,880	120,880	0.7%
IT Services	43,310	83,809	98,823	98,823	95,996	95,996	95,996	-2.9%
Property Insurance	51,603	68,448	72,598	71,497	92,937	92,937	92,937	30.0%
Liability Insurance	2,326	1,724	1,932	1,922	2,839	2,839	2,839	47.7%
<b>Total START Bus Administration</b>	<b>\$ 739,761</b>	<b>\$ 1,359,947</b>	<b>\$ 2,182,663</b>	<b>\$ 1,983,925</b>	<b>\$ 2,099,987</b>	<b>\$ 1,979,187</b>	<b>\$ 2,029,987</b>	<b>2.3%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
START BUS SYSTEM FUND  
OPERATIONS EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Salaries & Wages - Regular	\$ 593,564	\$ 737,151	\$ 1,338,043	\$ 950,000	\$ 1,508,393	\$ 1,508,393	\$ 1,508,393	58.8%
Salaries & Wages - Part-Time	763,415	712,329	929,414	640,000	1,197,866	1,017,815	1,017,815	59.0%
Buyout - Compensated Absences	8,635	9,971	25,733	25,733	29,008	29,008	29,008	12.7%
Overtime	72,422	222,156	138,642	172,265	160,000	160,000	160,000	-7.1%
Holiday Pay	7,843	17,607	15,000	28,000	30,000	30,000	30,000	7.1%
FICA & Medicare	108,097	128,209	186,075	138,924	223,783	210,009	210,009	51.2%
Health Insurance	398,881	470,225	634,740	634,740	525,551	525,551	525,551	-17.2%
Vision Insurance	2,256	4,703	4,431	4,431	4,366	4,366	4,366	-1.5%
Dental Insurance	7,913	24,325	21,945	21,945	21,359	21,359	21,359	-2.7%
Wyoming Retirement	96,846	151,638	259,233	171,000	291,436	291,436	291,436	70.4%
Workers' Compensation	12,885	29,149	63,120	63,120	75,910	71,228	71,228	12.8%
State Unemployment	19,146	3,358	15,495	9,000	18,627	16,826	16,826	87.0%
Disability/Life Insurance	5,770	4,299	14,089	14,089	10,460	10,460	10,460	-25.8%
Uniforms	-	2,161	5,000	3,000	7,500	7,500	7,500	150.0%
Small Tools & Equipment <\$10K	1,023	-	-	-	-	-	-	---
Radio Services	12,043	-	5,940	5,500	6,000	6,000	6,000	9.1%
TV Shuttle - Salt Lake Express	222,600	265,106	291,600	840,000	395,500	-	-	-100.0%
Microtransit - East Jackson	-	449,299	815,000	950,000	1,035,925	1,035,925	1,325,925	39.6%
Microtransit - South Park	-	-	605,000	250,000	527,075	527,075	-	-100.0%
Repair & Maint - Vehicles	3,658	-	6,500	1,738	6,500	6,500	6,500	274.0%
Repair & Maint - Shop Parts	405,786	276,381	365,218	365,218	430,427	408,906	408,906	12.0%
Repair & Maint - Shop Labor	213,358	189,806	280,000	280,000	405,000	384,750	384,750	37.4%
Petroleum Products	251,211	307,667	347,950	347,950	388,560	369,132	369,132	6.1%
Trash Collections	6,946	27,655	21,700	56,000	50,000	50,000	50,000	-10.7%
Grand Targhee Grant Administration	105,033	102,693	153,207	153,207	298,000	298,000	298,000	94.5%
Liability Insurance	140,401	154,295	181,170	179,738	173,692	173,692	173,692	-3.4%
Facility Lease	55,112	60,699	100,360	96,000	94,800	94,800	94,800	-1.3%
Bus & Battery Leases	317,301	431,547	506,400	490,000	556,800	556,800	556,800	13.6%
Bike Share	60,768	60,969	71,500	68,000	75,000	-	-	-100.0%
<b>Total START Bus Operations</b>	<b>\$ 3,892,913</b>	<b>\$ 4,843,398</b>	<b>\$ 7,402,505</b>	<b>\$ 6,959,598</b>	<b>\$ 8,547,538</b>	<b>\$ 7,815,531</b>	<b>\$ 7,578,456</b>	<b>8.9%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**START BUS SYSTEM FUND**  
**CAPITAL EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Capital Equipment	\$ 5,251,079	\$ -	\$ 12,512,198	\$ 5,785,336	\$ 12,419,562	\$ 8,652,364	\$ 8,652,364	49.6%
40 foot bus - diesel - 7	5,251,079	-	11,512,198	3,360,000	-	-	-	
30 foot bus - diesel - 4			-	1,920,000	-	-	-	
OTR Coach - diesel - 6					4,400,000	4,400,000	4,400,000	
40 foot bus - electric - 4					7,332,198	3,600,000	3,600,000	
ADA Bus (1)	-	-	150,000	77,700	190,000	190,000	190,000	
ITS Technology	-	-	850,000	427,636	422,364	422,364	422,364	
Tahoe- supervisory replacement	-	-	-	-	75,000	40,000	40,000	
Used Buses	19,591							
Capital Improvements	22,401	-	293,567	4,443	8,632,375	2,042,375	2,042,375	45873.5%
Office Space Conversion	-	-	293,567	4,443	349,125	349,125	349,125	
Bus Shelter Improvements	22,401	-	-	-	80,000	80,000	80,000	
Stilson (Traffic Signal/TSP)	-	-	-	-	273,000	273,000	273,000	
Stilson Transit Center	-	-	-	-	1,279,250	1,279,250	1,279,250	
Radio System	-	-	-	-	61,000	61,000	61,000	
Bus Storage Expansion (Phase 4)	-	-	-	-	6,590,000	-	-	
<b>Total START Bus Capital Outlay</b>	<b>5,273,480</b>	<b>-</b>	<b>12,805,765</b>	<b>5,789,779</b>	<b>21,051,936</b>	<b>10,694,738</b>	<b>10,694,738</b>	<b>84.7%</b>
Indirect Cost Allocation	80,307	96,406	128,601	128,601	138,874	135,952	135,952	5.7%
<b>Total START Bus Interfund Transfer:</b>	<b>80,307</b>	<b>96,406</b>	<b>128,601</b>	<b>128,601</b>	<b>138,874</b>	<b>135,952</b>	<b>135,952</b>	<b>5.7%</b>
<b>Total START Bus System</b>	<b>\$ 9,986,461</b>	<b>\$ 6,299,751</b>	<b>\$ 22,519,534</b>	<b>\$ 14,861,903</b>	<b>\$ 31,838,336</b>	<b>\$ 20,625,408</b>	<b>\$ 20,439,133</b>	<b>37.5%</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
LODGING TAX FUND  
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Fund Balance</b>	<b>\$ 259,264</b>	<b>\$ 917,284</b>	<b>\$ 1,447,887</b>	<b>\$ 1,447,887</b>	<b>\$ 942,757</b>	<b>\$ 942,757</b>	<b>\$ 942,757</b>	
<b>Revenues:</b>								
Taxes	1,055,685	1,281,204	1,467,711	1,383,700	1,425,211	1,425,211	1,425,211	3.0%
Intergovernmental	-	-	228,965	228,965	-	-	-	-100.0%
Miscellaneous	2,529	(9,091)	23,000	13,600	35,200	35,200	35,200	158.8%
<b>Total Revenue</b>	<b>1,058,214</b>	<b>1,272,113</b>	<b>1,719,676</b>	<b>1,626,265</b>	<b>1,460,411</b>	<b>1,460,411</b>	<b>1,460,411</b>	<b>-10.2%</b>
Transfers In	-	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>1,058,214</b>	<b>1,272,113</b>	<b>1,719,676</b>	<b>1,626,265</b>	<b>1,460,411</b>	<b>1,460,411</b>	<b>1,460,411</b>	<b>-10.2%</b>
<b>Expenditures:</b>								
Public Safety	-	-	228,965	228,965	-	-	-	-100.0%
Culture & Recreation	-	356,056	550,000	550,000	550,000	550,000	550,000	0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>356,056</b>	<b>778,965</b>	<b>778,965</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>-29.4%</b>
Transfers Out	400,194	385,454	2,147,258	1,352,430	1,637,965	1,643,067	1,541,779	14.0%
<b>Total Uses</b>	<b>400,194</b>	<b>741,510</b>	<b>2,926,223</b>	<b>2,131,395</b>	<b>2,187,965</b>	<b>2,193,067</b>	<b>2,091,779</b>	<b>-1.9%</b>
<b>Ending Fund Balance</b>	<b>\$ 917,284</b>	<b>\$ 1,447,887</b>	<b>\$ 241,340</b>	<b>\$ 942,757</b>	<b>\$ 215,203</b>	<b>\$ 210,101</b>	<b>\$ 311,389</b>	<b>-67.0%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 658,020</i>	<i>\$ 530,603</i>	<i>\$ (1,206,547)</i>	<i>\$ (505,130)</i>	<i>\$ (727,554)</i>	<i>\$ (732,656)</i>	<i>\$ (631,368)</i>	

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**LODGING TAX FUND**  
**REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% CHANGE FY23 EST.</b>
Lodging Tax - 30% Visitor	\$ 1,055,685	\$ 1,281,204	\$ 1,467,711	\$ 1,383,700	\$ 1,425,211	\$ 1,425,211	\$ 1,425,211	3.0%
<b>Total Taxes</b>	<b>1,055,685</b>	<b>1,281,204</b>	<b>1,467,711</b>	<b>1,383,700</b>	<b>1,425,211</b>	<b>1,425,211</b>	<b>1,425,211</b>	<b>3.0%</b>
Jackson Travel & Toursim Board	-	-	228,965	228,965	-	-	-	-100.0%
<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>228,965</b>	<b>228,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Interest Earnings	2,529	(9,091)	23,000	13,600	35,200	35,200	35,200	158.8%
<b>Total Miscellaneous</b>	<b>2,529</b>	<b>(9,091)</b>	<b>23,000</b>	<b>13,600</b>	<b>35,200</b>	<b>35,200</b>	<b>35,200</b>	<b>158.8%</b>
<b>Total Sources</b>	<b>\$ 1,058,214</b>	<b>\$ 1,272,113</b>	<b>\$ 1,490,711</b>	<b>\$ 1,397,300</b>	<b>\$ 1,460,411</b>	<b>\$ 1,460,411</b>	<b>\$ 1,460,411</b>	<b>4.5%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**LODGING TAX FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% CHANGE FY23 EST.</b>
Anti-Vehicle Barrier	\$ -	\$ -	\$ 228,965	\$ 228,965	\$ -	\$ -	\$ -	-100.0%
<b>Total Public Safety</b>	<b>-</b>	<b>-</b>	<b>228,965</b>	<b>228,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Parks & Recreation Operations	-	305,056	500,000	500,000	500,000	500,000	500,000	0.0%
Pathways Operations	-	51,000	50,000	50,000	50,000	50,000	50,000	0.0%
<b>Total Culture &amp; Recreation</b>	<b>-</b>	<b>356,056</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>0.0%</b>
Transfer to Start Bus System	400,194	385,454	2,147,258	1,352,430	1,637,965	1,643,067	1,541,779	14.0%
<b>Total Transfers Out</b>	<b>400,194</b>	<b>385,454</b>	<b>2,147,258</b>	<b>1,352,430</b>	<b>1,637,965</b>	<b>1,643,067</b>	<b>1,541,779</b>	<b>14.0%</b>
<b>Total Uses</b>	<b>\$ 400,194</b>	<b>\$ 741,510</b>	<b>\$ 2,697,258</b>	<b>\$ 1,902,430</b>	<b>\$ 2,187,965</b>	<b>\$ 2,193,067</b>	<b>\$ 2,091,779</b>	<b>10.0%</b>



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**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**

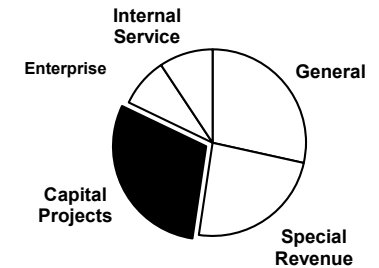


**CAPITAL PROJECT FUNDS**

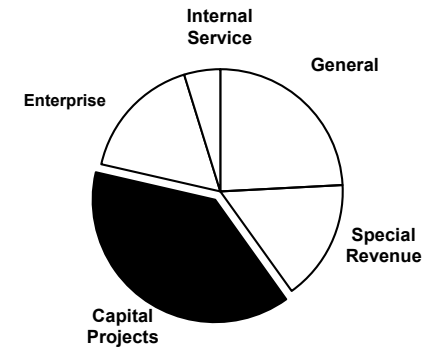
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

<b>FUND DESCRIPTION</b>	<b>BALANCE July 1, 2023</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPEND- ITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE June 30, 2024</b>
<b>General Fund</b>	<u>\$ 17,202,154</u>	<u>\$ 31,472,908</u>	<u>\$ 2,064,578</u>	<u>\$ 28,097,652</u>	<u>\$ 9,475,325</u>	<u>13,166,663</u>
<b>Special Revenue Funds</b>						
Affordable Housing	2,322,003	569,700	1,571,530	1,571,530	-	2,891,703
Parking Exactions	1,210,371	353,300	-	5,000	-	1,558,671
Park Exactions	474,938	64,200	-	522,000	-	17,138
Employee Housing	2,191,890	676,701	-	635,970	101,781	2,130,840
Animal Care Fund	566,067	60,200	-	-	55,000	571,267
Lodging Tax Fund	942,757	1,460,411	-	550,000	1,541,779	311,389
START Bus System	1,381,752	17,292,446	3,010,736	20,303,181	135,952	1,245,800
Total Special Revenue	<u>9,089,778</u>	<u>20,476,958</u>	<u>4,582,266</u>	<u>23,587,681</u>	<u>1,834,512</u>	<u>8,726,808</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	12,377,766	5,581,102	10,036,486	22,901,227	763,662	4,330,465
2006 Specific Purpose Excise Tax	255,384	-	-	255,384	-	-
2010 Specific Purpose Excise Tax	116,472	3,500	-	-	-	119,972
2014 Specific Purpose Excise Tax	3,178,649	80,100	-	510,000	-	2,748,749
2016 Specific Purpose Excise Tax	310,666	8,700	-	20,000	-	299,366
2019 Specific Purpose Excise Tax	8,808,613	7,320,575	-	5,692,724	-	10,436,464
2022 Specific Purpose Excise Tax	-	3,045,000	-	-	-	3,045,000
Total Capital Projects	<u>25,047,550</u>	<u>16,038,977</u>	<u>10,036,486</u>	<u>29,379,335</u>	<u>763,662</u>	<u>20,980,016</u>
<b>Enterprise Funds</b>						
Water Utility	8,050,759	3,617,748	181,331	5,076,387	2,641,278	4,132,173
Sewage Utility	7,539,688	3,208,087	181,331	3,354,473	2,641,278	4,933,355
Total Enterprise Funds	<u>15,590,447</u>	<u>6,825,835</u>	<u>362,662</u>	<u>8,430,860</u>	<u>5,282,556</u>	<u>9,065,528</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,482,831	2,970,295	-	3,411,560	90,937	1,950,629
Fleet Management	(83,923)	2,425,171	-	2,443,971	-	(102,723)
Central Equipment	586,735	720,100	401,000	1,188,600	-	519,235
IT Services	976,956	1,445,742	-	2,182,252	-	240,446
Total Internal Service Funds	<u>3,962,599</u>	<u>7,561,308</u>	<u>401,000</u>	<u>9,226,383</u>	<u>90,937</u>	<u>2,607,587</u>
<b>Total All Funds</b>	<u>\$ 70,892,527</u>	<u>\$ 82,375,986</u>	<u>\$ 17,446,992</u>	<u>\$ 98,721,911</u>	<u>\$ 17,446,992</u>	<u>\$ 54,546,602</u>

**Total Appropriation (excluding transfers)**  
**Fiscal Year Ending June 30, 2024**



**Estimated Ending Fund Balance**  
**At June 30, 2024**



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

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 224,972</b>	<b>\$ (862,476)</b>	<b>\$ 1,865,496</b>	<b>\$ 1,865,496</b>	<b>\$ 12,377,766</b>	<b>\$ 12,377,766</b>	<b>\$ 12,377,766</b>
<b>Revenues:</b>							
Intergovernmental	608,742	514,991	7,283,443	2,231,240	5,198,358	5,198,358	5,198,358
Miscellaneous Revenue	122,438	178,549	170,572	425,334	382,744	382,744	382,744
<b>Total Revenue</b>	<b>731,180</b>	<b>693,540</b>	<b>7,454,015</b>	<b>2,656,574</b>	<b>5,581,102</b>	<b>5,581,102</b>	<b>5,581,102</b>
Transfers In	2,022,500	5,450,242	16,106,207	16,106,207	9,036,486	10,036,486	10,036,486
<b>Total Sources</b>	<b>2,753,680</b>	<b>6,143,782</b>	<b>23,560,222</b>	<b>18,762,781</b>	<b>14,617,588</b>	<b>15,617,588</b>	<b>15,617,588</b>
<b>Expenditures:</b>							
General Government			10,775,171	464,440	11,191,190	11,191,190	11,191,190
Public Safety			2,301,355	2,276,355	1,658,675	1,241,775	1,181,975
Public Works			4,814,724	4,305,825	3,193,514	1,563,514	1,563,514
Culture and Recreation			7,129,495	293,164	8,989,848	8,989,848	8,964,548
Capital Outlay - Prior Years	3,245,394	2,812,606					-
<b>Total Expenditures</b>	<b>3,245,394</b>	<b>2,812,606</b>	<b>25,020,745</b>	<b>7,339,784</b>	<b>25,033,227</b>	<b>22,986,327</b>	<b>22,901,227</b>
Transfers Out	595,734	603,204	1,307,179	910,727	2,273,257	763,662	763,662
<b>Total Uses</b>	<b>3,841,128</b>	<b>3,415,810</b>	<b>26,327,924</b>	<b>8,250,511</b>	<b>27,306,484</b>	<b>23,749,989</b>	<b>23,664,889</b>
<b>Ending Fund Balance</b>	<b>\$ (862,476)</b>	<b>\$ 1,865,496</b>	<b>\$ (902,206)</b>	<b>\$ 12,377,766</b>	<b>\$ (311,130)</b>	<b>\$ 4,245,365</b>	<b>\$ 4,330,465</b>
<i>Net Change in Fund Balance</i>	<i>\$ (1,087,448)</i>	<i>\$ 2,727,972</i>	<i>\$ (2,767,702)</i>	<i>\$ 10,512,270</i>	<i>\$ (12,688,896)</i>	<i>\$ (8,132,401)</i>	<i>\$ (8,047,301)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**CAPITAL PROJECTS FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
State Shared-Annual Distribution			\$ 289,487	\$ 332,861	\$ 404,782	\$ 404,782	\$ 404,782
BUILD Grant - Stilson			511,073	-	-	-	-
ARPA			1,713,687	1,713,687	-	-	-
WYDOT Planning Grant - BUILD			-	53,479	47,793	47,793	47,793
SLIB CWC - Rancher Street			30,535	30,535	-	-	-
Teton County - Core Maint Fac			3,841,190	-	4,229,990	4,229,990	4,229,990
SLIB CWC - Core Maintenance			483,793	-	483,793	483,793	483,793
Wyoming DEQ Grants			333,678	100,678	-	-	-
TAP - Pathways Grant			-	-	32,000	32,000	32,000
Teton Conservation District			80,000	-	-	-	-
Intergovernmental Prior Years	\$ 608,742	\$ 514,991					
<b>Total Intergovernmental Revenue</b>	<b>608,742</b>	<b>514,991</b>	<b>7,283,443</b>	<b>2,231,240</b>	<b>5,198,358</b>	<b>5,198,358</b>	<b>5,198,358</b>
Interest Earnings	(25,930)	(39,882)	43,700	160,200	56,000	56,000	56,000
Contributions & Donations	-	85,519	5,000	6,503	-	-	-
Pathways - E-bike donation					200,000	200,000	200,000
Insurance Reimbursement	-	-	-	134,323	-	-	-
Rental Income -145/155 E Pearl	148,368	132,912	121,872	124,308	126,744	126,744	126,744
<b>Total Miscellaneous Revenue</b>	<b>122,438</b>	<b>178,549</b>	<b>170,572</b>	<b>425,334</b>	<b>382,744</b>	<b>382,744</b>	<b>382,744</b>
Transfer In - General Fund 5th Cent	1,700,000	5,450,242	15,306,207	15,306,207	5,434,838	6,434,838	6,434,838
Transfer In - Water Fund Loan	-	-	-	-	1,800,824	1,800,824	1,800,824
Transfer In - Sewage Fund Loan	-	-	-	-	1,800,824	1,800,824	1,800,824
Transfer In - Parking Exaction	-	-	800,000	800,000	-	-	-
Transfer In - Employee Housing	322,500	-	-	-	-	-	-
<b>Total Transfers In</b>	<b>2,022,500</b>	<b>5,450,242</b>	<b>16,106,207</b>	<b>16,106,207</b>	<b>9,036,486</b>	<b>10,036,486</b>	<b>10,036,486</b>
<b>Total Capital Projects Fund</b>	<b>\$ 2,753,680</b>	<b>\$ 6,143,782</b>	<b>\$ 23,560,222</b>	<b>\$ 18,762,781</b>	<b>\$ 14,617,588</b>	<b>\$ 15,617,588</b>	<b>\$ 15,617,588</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**CAPITAL PROJECTS FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>
<b>Public Works:</b>							
Annual Street Maintenance			\$ 880,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Annual R&M - Boardwalks			101,400	101,356	106,000	106,000	106,000
Annual R&M-Paint Projects			95,000	90,000	90,000	90,000	90,000
Stormwater Management Program			493,219	150,000	343,219	343,219	343,219
Rancher St - Water, Complete			1,803,687	1,803,687	-	-	-
Vine St 770 LF			35,780	40,144	-	-	-
Pearl St. Side - Willow to GV			865,638	865,638	-	-	-
Home Ranch Public Restrooms			20,000	20,000	-	-	-
Flat Creek/Karns planning/desi			485,000	300,000	-	-	-
North King Street Charter Bus & Gill Sidewalk (water, sewer) 550'-LF					990,000	-	-
Simon Lane Realignment					500,000	-	-
Downtown Pedestrian Project - Center St					20,000	20,000	20,000
Parking Garage Upper Deck Concrete Sealing & Restriping					140,000	-	-
Parking garage structural columns					25,000	25,000	25,000
Cemetery Privacy fence					29,295	29,295	29,295
General ROW Improvements					50,000	50,000	50,000
PW Yard - South Fence Replace			35,000	35,000	-	-	-
<b>Police Department:</b>							
Patrol Rifles			29,990	29,990	-	-	-
Police Department Tasers			17,000	17,000	-	-	-
Hand-Held Radios (2)			250,000	225,000	25,000	25,000	25,000
Mobile Radios - PD			250,000	250,000	-	-	-
Dispatch (County)			503,532	503,532	593,015	593,015	593,015
<b>Fire Department:</b>							
Fire/EMS (County)			1,250,833	1,250,833	962,460	545,560	504,160
Emergency Management			-	-	78,200	78,200	59,800
<b>Culture and Recreation:</b>							
Parks & Recreation (County)			6,876,560	158,060	8,072,848	8,072,848	8,047,548
Snow King Center Improvements			13,105	-	-	-	-
SK - Emergency East Egress Sno			10,000	10,000	-	-	-
SK- Patio/Airlock Replacements			15,511	785	30,000	30,000	30,000
Snow King Center Improvements - New Roof (ski club, 3 phases)			-	-	350,000	350,000	350,000

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
CAPITAL PROJECTS FUND  
EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>
<b>Pathways:</b>							
TOJ Bicycle Network Improvements			50,000	50,000	125,000	125,000	125,000
Pathways Annual Cap. Repairs			27,319	27,319	25,000	25,000	25,000
Garaman Flood Mitigation			25,000	-	-	-	-
E-Bike Safety Improvements					300,000	300,000	300,000
Bike Racks			7,000	7,000	7,000	7,000	7,000
Pathway Bench			5,000	5,000	5,000	5,000	5,000
USFWS Connector & North Cache			-	-	35,000	35,000	35,000
Town Mobility Overlay			50,000	-	-	-	-
High School Road Southside PW			15,000	-	-	-	-
Scott Lane-Maple Way Bike/Ped			35,000	35,000	40,000	40,000	40,000
<b>Town-Wide:</b>							
Si Ferrin Commercial Remodel			-	230	-	-	-
Public Arts Program Projects			72,830	72,830	-	-	-
GLS Basement Building			150,000	150,000	-	-	-
GLS Stain and Paint Building			37,160	37,160	-	-	-
Public Finance Database			150,000	-	-	-	-
Town Hall Elevator Control Up			15,000	-	-	-	-
Town Hall Front Entry ADA Aut			17,000	13,000	-	-	-
VH RepairRoof Internal Gutters			22,771	-	25,000	25,000	25,000
Vertical Harvest fire detection			-	22,000	-	-	-
Vertical Harvest stairs, rails - repair and paint			-	-	30,000	30,000	30,000
155 Pearl Painting and Siding			44,220	44,220	-	-	-
Core Maintenance Facility			10,141,190	-	10,141,190	10,141,190	10,141,190
Fuel Island			-	-	720,000	720,000	720,000
Commercial properties radon remediation			-	-	25,000	25,000	25,000
Door Security Systems - Town B			50,000	50,000	-	-	-
Climate Action Projects			75,000	75,000	250,000	250,000	250,000
<b>Capital Outlays Prior Years</b>	<b>3,245,394</b>	<b>2,812,606</b>					
<b>Total Capital Outlay</b>	<b>3,245,394</b>	<b>2,812,606</b>	<b>25,020,745</b>	<b>7,339,785</b>	<b>25,033,227</b>	<b>22,986,327</b>	<b>22,901,227</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
CAPITAL PROJECTS FUND  
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
Transfer to Central Equipment	-	-	-	-	401,000	401,000	401,000
Transfer to START	-	-	538,417	141,965	1,509,595	-	-
Debt Service - Utility Funds	595,734	603,204	768,762	768,762	362,662	362,662	362,662
<b>Total Transfers Out</b>	<b>595,734</b>	<b>603,204</b>	<b>1,307,179</b>	<b>910,727</b>	<b>2,273,257</b>	<b>763,662</b>	<b>763,662</b>
<b>Total Capital Projects Fund</b>	<b>\$ 3,841,128</b>	<b>\$ 3,415,810</b>	<b>\$ 26,327,924</b>	<b>\$ 8,250,511</b>	<b>\$ 27,306,484</b>	<b>\$ 23,749,989</b>	<b>\$ 23,664,889</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
2006 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 301,678</b>	<b>\$ 269,552</b>	<b>\$ 252,584</b>	<b>\$ 252,584</b>	<b>\$ 255,384</b>	<b>\$ 255,384</b>	<b>\$ 255,384</b>
<b>Revenues:</b>							
Intergovernmental Revenue	2,500	-	-	-	-	-	-
Miscellaneous Revenue	(80)	(1,843)	-	2,800	-	-	-
<b>Total Revenue</b>	<b>2,420</b>	<b>(1,843)</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<b>2,420</b>	<b>(1,843)</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>							
Capital Outlay	34,546	15,125	252,537	-	255,384	255,384	255,384
<b>Total Expenditures</b>	<b>34,546</b>	<b>15,125</b>	<b>252,537</b>	<b>-</b>	<b>255,384</b>	<b>255,384</b>	<b>255,384</b>
Transfers Out	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>34,546</b>	<b>15,125</b>	<b>252,537</b>	<b>-</b>	<b>255,384</b>	<b>255,384</b>	<b>255,384</b>
<b>Ending Fund Balance</b>	<b>\$ 269,552</b>	<b>\$ 252,584</b>	<b>\$ 47</b>	<b>\$ 255,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Net Change in Fund Balance</i>	<i>\$ (32,126)</i>	<i>\$ (16,968)</i>	<i>\$ (252,537)</i>	<i>\$ 2,800</i>	<i>\$ (255,384)</i>	<i>\$ (255,384)</i>	<i>\$ (255,384)</i>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2006 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
WBC Placemaking Grant	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Intergovernmental Revenue</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	(80)	(1,843)	-	2,800	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>(80)</b>	<b>(1,843)</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 2,420</b>	<b>\$ (1,843)</b>	<b>\$ -</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2006 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
North King Street Charter Bus & Gill Sidewalk (C	\$ 26,444	\$ 14,495	\$ -	\$ -	\$ -	\$ -	\$ -
Downtown Amenities & Sidewalk	8,102	630	-	-	-	-	-
North King to Forest Service (Rec Center Roadway)			252,537	-	255,384	255,384	255,384
<b>Public Works</b>	<b>34,546</b>	<b>15,125</b>	<b>252,537</b>	<b>-</b>	<b>255,384</b>	<b>255,384</b>	<b>255,384</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 34,546</b>	<b>\$ 15,125</b>	<b>\$ 252,537</b>	<b>\$ -</b>	<b>\$ 255,384</b>	<b>\$ 255,384</b>	<b>\$ 255,384</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
2010 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 209,113</b>	<b>\$ 160,708</b>	<b>\$ 159,647</b>	<b>\$ 159,647</b>	<b>\$ 116,472</b>	<b>\$ 116,472</b>	<b>\$ 116,472</b>
<b>Revenues:</b>							
Intergovernmental Revenue	94,199	-	-	-	-	-	-
Miscellaneous Revenue	(1,388)	(1,061)	2,800	1,600	3,500	3,500	3,500
<b>Total Sources</b>	<b>92,811</b>	<b>(1,061)</b>	<b>2,800</b>	<b>1,600</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Expenditures:</b>							
Capital Outlay	141,216	-	69,775	44,775	-	-	-
<b>Total Expenditures</b>	<b>141,216</b>	<b>-</b>	<b>69,775</b>	<b>44,775</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers Out	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>141,216</b>	<b>-</b>	<b>69,775</b>	<b>44,775</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 160,708</b>	<b>\$ 159,647</b>	<b>\$ 92,672</b>	<b>\$ 116,472</b>	<b>\$ 119,972</b>	<b>\$ 119,972</b>	<b>\$ 119,972</b>
<i>Net Change in Fund Balance</i>	<i>\$ (48,405)</i>	<i>\$ (1,061)</i>	<i>\$ (66,975)</i>	<i>\$ (43,175)</i>	<i>\$ 3,500</i>	<i>\$ 3,500</i>	<i>\$ 3,500</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2010 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
Teton County - Energy Mitigation Program	\$ 94,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Taxes</b>	<b>94,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	(1,388)	(1,061)	2,800	1,600	3,500	3,500	3,500
<b>Total Miscellaneous Revenue</b>	<b>(1,388)</b>	<b>(1,061)</b>	<b>2,800</b>	<b>1,600</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 92,811</b>	<b>\$ (1,061)</b>	<b>\$ 2,800</b>	<b>\$ 1,600</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2010 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Energy Projects Public Buildings (\$3,790,000):</b>							
DC Fast Charging			\$ 35,000	\$ 10,000	\$ -	\$ -	\$ -
Solar Art Mural			34,775	34,775	-	-	\$ -
<b>Capital Outlays Prior Years</b>	<b>\$ 141,216</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Outlay</b>	<b>141,216</b>	<b>-</b>	<b>69,775</b>	<b>44,775</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 141,216</b>	<b>\$ -</b>	<b>\$ 69,775</b>	<b>\$ 44,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
2014 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 3,298,442</b>	<b>\$ 3,283,629</b>	<b>\$ 3,241,340</b>	<b>\$ 3,241,340</b>	<b>\$ 3,178,649</b>	<b>\$ 3,178,649</b>	<b>\$ 3,178,649</b>
<b>Revenues:</b>							
Miscellaneous Revenue	1,236	(23,204)	57,500	35,200	80,100	80,100	80,100
<b>Total Revenue</b>	<b>1,236</b>	<b>(23,204)</b>	<b>57,500</b>	<b>35,200</b>	<b>80,100</b>	<b>80,100</b>	<b>80,100</b>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<b>1,236</b>	<b>(23,204)</b>	<b>57,500</b>	<b>35,200</b>	<b>80,100</b>	<b>80,100</b>	<b>80,100</b>
<b>Expenditures:</b>							
Capital Outlay	16,049	19,085	97,892	97,891	510,000	510,000	510,000
<b>Total Uses</b>	<b>16,049</b>	<b>19,085</b>	<b>97,892</b>	<b>97,891</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>
<b>Ending Fund Balance</b>	<b>\$ 3,283,629</b>	<b>\$ 3,241,340</b>	<b>\$ 3,200,948</b>	<b>\$ 3,178,649</b>	<b>\$ 2,748,749</b>	<b>\$ 2,748,749</b>	<b>\$ 2,748,749</b>
<i>Net Change in Fund Balance</i>	<i>\$ (14,813)</i>	<i>\$ (42,289)</i>	<i>\$ (40,392)</i>	<i>\$ (62,691)</i>	<i>\$ (429,900)</i>	<i>\$ (429,900)</i>	<i>\$ (429,900)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2014 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
Interest Earnings	\$ 1,236	\$ (23,204)	\$ 57,500	\$ 35,200	\$ 80,100	\$ 80,100	\$ 80,100
<b>Total Miscellaneous Revenue</b>	<b>1,236</b>	<b>(23,204)</b>	<b>57,500</b>	<b>35,200</b>	<b>80,100</b>	<b>80,100</b>	<b>80,100</b>
 <b>Total Spec Purpose Excise Tax Fund</b>	 <b>\$ 1,236</b>	 <b>\$ (23,204)</b>	 <b>\$ 57,500</b>	 <b>\$ 35,200</b>	 <b>\$ 80,100</b>	 <b>\$ 80,100</b>	 <b>\$ 80,100</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2014 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
North Cache Streetscape Phase II	\$ -	\$ 140	\$ 25,420	\$ 25,419	\$ 10,000	\$ 10,000	\$ 10,000
Gregory Lane Complete St/Drainage	8,583	18,945	72,472	72,472	500,000	500,000	500,000
Cache Creek Tube - Phase I	7,466	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>16,049</b>	<b>19,085</b>	<b>97,892</b>	<b>97,891</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>
 <b>Total Spec Purpose Excise Tax Fund</b>	 <b>\$ 16,049</b>	 <b>\$ 19,085</b>	 <b>\$ 97,892</b>	 <b>\$ 97,891</b>	 <b>\$ 510,000</b>	 <b>\$ 510,000</b>	 <b>\$ 510,000</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
2016 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 349,020</b>	<b>\$ 342,897</b>	<b>\$ 327,066</b>	<b>\$ 327,066</b>	<b>\$ 310,666</b>	<b>\$ 310,666</b>	<b>\$ 310,666</b>
<b>Revenues:</b>							
Miscellaneous Revenue	(1,094)	(2,356)	5,300	3,600	8,700	8,700	8,700
<b>Total Sources</b>	<b>(1,094)</b>	<b>(2,356)</b>	<b>5,300</b>	<b>3,600</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>
<b>Expenditures:</b>							
Capital Outlay	5,029	13,475	20,000	20,000	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>5,029</b>	<b>13,475</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
Transfers Out	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>5,029</b>	<b>13,475</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Ending Fund Balance</b>	<b>\$ 342,897</b>	<b>\$ 327,066</b>	<b>\$ 312,366</b>	<b>\$ 310,666</b>	<b>\$ 299,366</b>	<b>\$ 299,366</b>	<b>\$ 299,366</b>
<i>Net Change in Fund Balance</i>	<i>\$ (6,123)</i>	<i>\$ (15,831)</i>	<i>\$ (14,700)</i>	<i>\$ (16,400)</i>	<i>\$ (11,300)</i>	<i>\$ (11,300)</i>	<i>\$ (11,300)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2016 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
Interest Earnings	\$ (1,094)	\$ (2,356)	\$ 5,300	\$ 3,600	\$ 8,700	\$ 8,700	\$ 8,700
<b>Total Miscellaneous Revenue</b>	<b>(1,094)</b>	<b>(2,356)</b>	<b>5,300</b>	<b>3,600</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ (1,094)</b>	<b>\$ (2,356)</b>	<b>\$ 5,300</b>	<b>\$ 3,600</b>	<b>\$ 8,700</b>	<b>\$ 8,700</b>	<b>\$ 8,700</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2016 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
West Broadway Landslide	\$ 5,029	\$ 13,475	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Total Capital Outlay</b>	<b>5,029</b>	<b>13,475</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
Transfer to General Fund	-	-	-	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-	-	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 5,029</b>	<b>\$ 13,475</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
2019 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 1,274,640</b>	<b>\$ 12,318,923</b>	<b>\$ 18,104,747</b>	<b>\$ 18,104,747</b>	<b>\$ 8,808,613</b>	<b>\$ 8,808,613</b>	<b>\$ 8,808,613</b>
<b>Revenues:</b>							
Specific Purpose Excise Tax	11,045,364	6,180,720	5,409,642	3,545,391	7,000,000	7,000,000	7,000,000
Intergovernmental	-	-	100,000	107,500	170,575	170,575	170,575
Miscellaneous Revenue	44,485	(120,707)	87,500	284,859	150,000	150,000	150,000
<b>Total Revenue</b>	<b>11,089,849</b>	<b>6,060,014</b>	<b>5,597,142</b>	<b>3,937,750</b>	<b>7,320,575</b>	<b>7,320,575</b>	<b>7,320,575</b>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<b>11,089,849</b>	<b>6,060,014</b>	<b>5,597,142</b>	<b>3,937,750</b>	<b>7,320,575</b>	<b>7,320,575</b>	<b>7,320,575</b>
<b>Expenditures:</b>							
Capital Outlay	45,565	274,190	18,926,608	13,233,884	5,692,724	5,692,724	5,692,724
<b>Total Uses</b>	<b>45,565</b>	<b>274,190</b>	<b>18,926,608</b>	<b>13,233,884</b>	<b>5,692,724</b>	<b>5,692,724</b>	<b>5,692,724</b>
<b>Ending Fund Balance</b>	<b>\$ 12,318,923</b>	<b>\$ 18,104,747</b>	<b>\$ 4,775,281</b>	<b>\$ 8,808,613</b>	<b>\$ 10,436,464</b>	<b>\$ 10,436,464</b>	<b>\$ 10,436,464</b>
<i>Net Change in Fund Balance</i>	<i>\$ 11,044,284</i>	<i>\$ 5,785,823</i>	<i>\$ (13,329,466)</i>	<i>\$ (9,296,134)</i>	<i>\$ 1,627,851</i>	<i>\$ 1,627,851</i>	<i>\$ 1,627,851</i>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2019 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
Specific Purpose Excise Tax	\$ 11,045,364	\$ 6,180,720	\$ 5,409,642	\$ 3,545,391	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
<b>Total Taxes</b>	<b>11,045,364</b>	<b>6,180,720</b>	<b>5,409,642</b>	<b>3,545,391</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>
Teton Conservation District	-	-	100,000	107,500	170,575	170,575	170,575
<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>107,500</b>	<b>170,575</b>	<b>170,575</b>	<b>170,575</b>
Interest Earnings	44,485	(120,707)	87,500	284,859	150,000	150,000	150,000
<b>Total Miscellaneous Revenue</b>	<b>44,485</b>	<b>(120,707)</b>	<b>87,500</b>	<b>284,859</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 11,089,849</b>	<b>\$ 6,060,014</b>	<b>\$ 5,597,142</b>	<b>\$ 3,937,750</b>	<b>\$ 7,320,575</b>	<b>\$ 7,320,575</b>	<b>\$ 7,320,575</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**2019 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
Core Maintenance Facility	\$ 37,200	\$ 228,327	\$ 18,370,458	\$ 13,018,884	\$ 5,351,574	\$ 5,351,574	\$ 5,351,574
Thaw Well Design & Install	8,365	45,863	556,150	215,000	341,150	341,150	341,150
<b>Total Capital Outlay</b>	<b>45,565</b>	<b>274,190</b>	<b>18,926,608</b>	<b>13,233,884</b>	<b>5,692,724</b>	<b>5,692,724</b>	<b>5,692,724</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 45,565</b>	<b>\$ 274,190</b>	<b>\$ 18,926,608</b>	<b>\$ 13,233,884</b>	<b>\$ 5,692,724</b>	<b>\$ 5,692,724</b>	<b>\$ 5,692,724</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
2022 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED
<b>Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Revenues:</b>							
Specific Purpose Excise Tax	-	-	-	-	3,000,000	3,000,000	3,000,000
Miscellaneous Revenue	-	-	-	-	45,000	45,000	45,000
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,045,000</u>	<u>3,045,000</u>	<u>3,045,000</u>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,045,000</u>	<u>3,045,000</u>	<u>3,045,000</u>
<b>Expenditures:</b>							
Capital Outlay	-	-	-	-	-	-	-
<b>Total Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,045,000</u>	<u>\$ 3,045,000</u>	<u>\$ 3,045,000</u>
<i>Net Change in Fund Balance</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 3,045,000</i>	<i>\$ 3,045,000</i>	<i>\$ 3,045,000</i>



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**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**



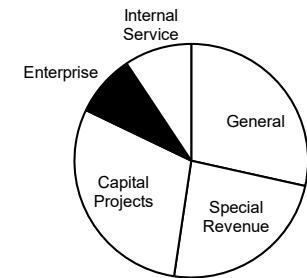
**ENTERPRISE FUNDS**

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

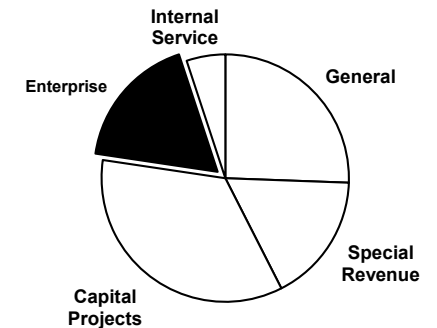
<b>FUND DESCRIPTION</b>	<b>BALANCE July 1, 2023</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPEND- ITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE June 30, 2024</b>
<b>General Fund</b>	<u>\$ 17,202,154</u>	<u>\$ 31,472,908</u>	<u>\$ 2,064,578</u>	<u>\$ 28,097,652</u>	<u>\$ 9,475,325</u>	<u>13,166,663</u>
<b>Special Revenue Funds</b>						
Affordable Housing	2,322,003	569,700	1,571,530	1,571,530	-	2,891,703
Parking Exactions	1,210,371	353,300	-	5,000	-	1,558,671
Park Exactions	474,938	64,200	-	522,000	-	17,138
Employee Housing	2,191,890	676,701	-	635,970	101,781	2,130,840
Animal Care Fund	566,067	60,200	-	-	55,000	571,267
Lodging Tax Fund	942,757	1,460,411	-	550,000	1,541,779	311,389
START Bus System	1,381,752	17,292,446	3,010,736	20,303,181	135,952	1,245,800
Total Special Revenue	<u>9,089,778</u>	<u>20,476,958</u>	<u>4,582,266</u>	<u>23,587,681</u>	<u>1,834,512</u>	<u>8,726,808</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	12,377,766	5,581,102	10,036,486	22,901,227	763,662	4,330,465
2006 Specific Purpose Excise Tax	255,384	-	-	255,384	-	-
2010 Specific Purpose Excise Tax	116,472	3,500	-	-	-	119,972
2014 Specific Purpose Excise Tax	3,178,649	80,100	-	510,000	-	2,748,749
2016 Specific Purpose Excise Tax	310,666	8,700	-	20,000	-	299,366
2019 Specific Purpose Excise Tax	8,808,613	7,320,575	-	5,692,724	-	10,436,464
2022 Specific Purpose Excise Tax	-	3,045,000	-	-	-	3,045,000
Total Capital Projects	<u>25,047,550</u>	<u>16,038,977</u>	<u>10,036,486</u>	<u>29,379,335</u>	<u>763,662</u>	<u>20,980,016</u>
<b>Enterprise Funds</b>						
Water Utility	8,050,759	3,617,748	181,331	5,076,387	2,641,278	4,132,173
Sewage Utility	7,539,688	3,208,087	181,331	3,354,473	2,641,278	4,933,355
Total Enterprise Funds	<u>15,590,447</u>	<u>6,825,835</u>	<u>362,662</u>	<u>8,430,860</u>	<u>5,282,556</u>	<u>9,065,528</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,482,831	2,970,295	-	3,411,560	90,937	1,950,629
Fleet Management	(83,923)	2,425,171	-	2,443,971	-	(102,723)
Central Equipment	586,735	720,100	401,000	1,188,600	-	519,235
IT Services	976,956	1,445,742	-	2,182,252	-	240,446
Total Internal Service Funds	<u>3,962,599</u>	<u>7,561,308</u>	<u>401,000</u>	<u>9,226,383</u>	<u>90,937</u>	<u>2,607,587</u>
<b>Total All Funds</b>	<u>\$ 70,892,527</u>	<u>\$ 82,375,986</u>	<u>\$ 17,446,992</u>	<u>\$ 98,721,911</u>	<u>\$ 17,446,992</u>	<u>\$ 54,546,602</u>

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

**Total Appropriation (excluding transfers  
At June 30, 2024**

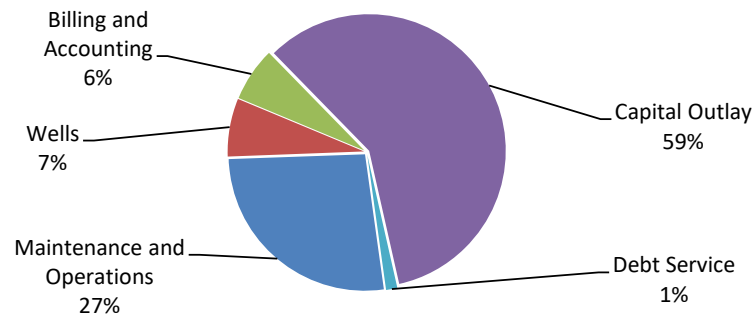


**Estimated Ending Fund Balance  
At June 30, 2024**



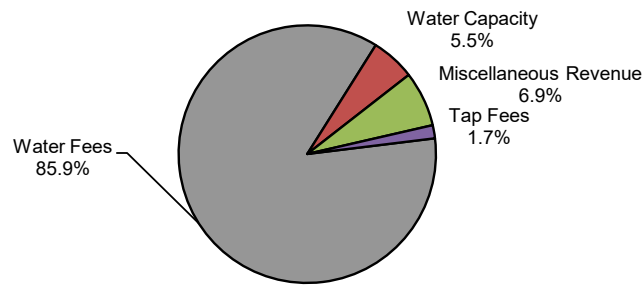
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**WATER FUND**  
**REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Working Capital</b>	<b>\$6,809,673</b>	<b>\$7,817,181</b>	<b>\$8,440,756</b>	<b>\$8,440,756</b>	<b>\$8,050,759</b>	<b>\$8,050,759</b>	<b>\$8,050,759</b>	
Intergovernmental	79,765	71,560	-	-	-	-	-	---
Charges for Services	2,742,119	2,842,541	3,147,839	3,556,998	3,367,348	3,367,348	3,367,348	-5.3%
Miscellaneous Revenue	12,678	(46,252)	130,800	168,447	250,400	250,400	250,400	48.7%
<b>Total Revenue</b>	<b>2,834,562</b>	<b>2,867,849</b>	<b>3,278,639</b>	<b>3,725,445</b>	<b>3,617,748</b>	<b>3,617,748</b>	<b>3,617,748</b>	<b>-2.9%</b>
Transfers In	297,867	301,602	384,381	384,381	181,331	181,331	181,331	-52.8%
<b>Total Sources</b>	<b>3,132,429</b>	<b>3,169,451</b>	<b>3,663,020</b>	<b>4,109,826</b>	<b>3,799,079</b>	<b>3,799,079</b>	<b>3,799,079</b>	<b>-7.6%</b>
Water Maintenance & Operation	764,681	780,495	1,258,799	1,132,527	1,380,060	1,352,738	1,352,738	19.4%
Water Wells	263,397	212,595	325,789	306,947	348,171	348,171	348,171	13.4%
Water Billing & Accounting	168,555	259,019	280,644	292,336	325,023	325,023	325,023	11.2%
Capital Outlay	301,631	657,867	3,833,018	1,819,293	3,703,485	2,983,485	2,983,485	64.0%
Debt Service	187,345	66,970	66,970	66,970	66,970	66,970	66,970	0.0%
<b>Total Expenditures</b>	<b>1,685,609</b>	<b>1,976,946</b>	<b>5,765,220</b>	<b>3,618,073</b>	<b>5,823,709</b>	<b>5,076,387</b>	<b>5,076,387</b>	<b>40.3%</b>
Transfers Out	439,313	568,930	881,750	881,750	2,667,109	2,641,278	2,641,278	199.5%
<b>Total Uses</b>	<b>2,124,922</b>	<b>2,545,876</b>	<b>6,646,970</b>	<b>4,499,823</b>	<b>8,490,818</b>	<b>7,717,665</b>	<b>7,717,665</b>	<b>71.5%</b>
<b>Ending Working Capital</b>	<b>\$7,817,181</b>	<b>\$8,440,756</b>	<b>\$5,456,806</b>	<b>\$8,050,759</b>	<b>\$3,359,020</b>	<b>\$4,132,173</b>	<b>\$4,132,173</b>	<b>-48.7%</b>
<i>Net Change in Working Capital</i>	<i>\$1,007,508</i>	<i>\$623,575</i>	<i>-\$2,983,950</i>	<i>-\$389,997</i>	<i>-\$4,691,739</i>	<i>-\$3,918,586</i>	<i>-\$3,918,586</i>	



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**WATER FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Flat Creek Water Imp District	\$ 4,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
WYOMING 319 PROGRAM	45,780	-	-	-	-	-	-	---
WWDC - Well 9 Exploration	29,690	71,560	-	-	-	-	-	---
<b>Total Intergovernmental</b>	<b>\$ 79,765.00</b>	<b>\$ 71,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>---</b>
Water Usage Fees	1,873,072	1,839,562	2,163,398	2,500,000	2,300,000	2,300,000	2,300,000	-8.0%
Water Base Fees	666,617	774,857	769,943	800,000	800,000	800,000	800,000	0.0%
Water Interest Charges	2,462	3,368	6,998	6,998	7,348	7,348	7,348	5.0%
Water Capacity Fees	104,802	182,493	132,500	200,000	200,000	200,000	200,000	0.0%
Water Tap/Meter Fees	95,166	42,261	75,000	50,000	60,000	60,000	60,000	20.0%
<b>Total Charges for Services</b>	<b>2,742,119</b>	<b>2,842,541</b>	<b>3,147,839</b>	<b>3,556,998</b>	<b>3,367,348</b>	<b>3,367,348</b>	<b>3,367,348</b>	<b>-5.3%</b>
Interest Earnings	12,678	(47,752)	121,800	159,447	241,400	241,400	241,400	51.4%
Miscellaneous Revenue	-	1,500	9,000	9,000	9,000	9,000	9,000	0.0%
<b>Total Miscellaneous Revenue</b>	<b>12,678</b>	<b>(46,252)</b>	<b>130,800</b>	<b>168,447</b>	<b>250,400</b>	<b>250,400</b>	<b>250,400</b>	<b>48.7%</b>
Transfer In - Capital Projects	297,867	301,602	384,381	384,381	181,331	181,331	181,331	-52.8%
<b>Total Transfers In</b>	<b>297,867</b>	<b>301,602</b>	<b>384,381</b>	<b>384,381</b>	<b>181,331</b>	<b>181,331</b>	<b>181,331</b>	<b>-52.8%</b>
<b>Total Water Fund</b>	<b>\$ 3,132,429</b>	<b>\$ 3,169,451</b>	<b>\$ 3,663,020</b>	<b>\$ 4,109,826</b>	<b>\$ 3,799,079</b>	<b>\$ 3,799,079</b>	<b>\$ 3,799,079</b>	<b>-7.6%</b>



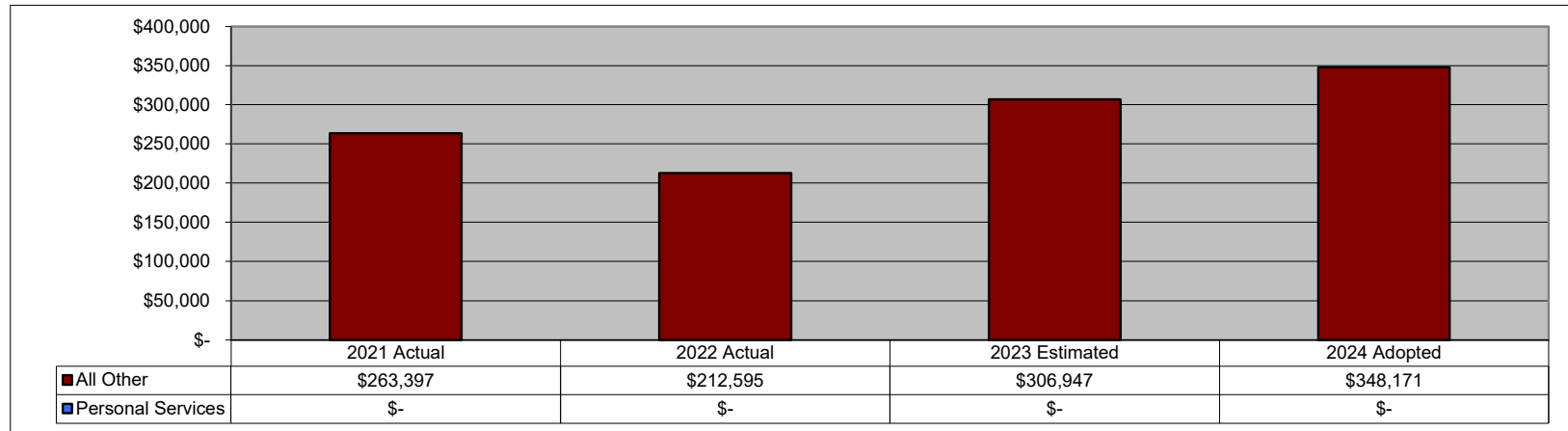
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**WATER FUND**  
**WATER MAINTENANCE & OPERATIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Salaries & Wages - Regular	\$ 310,795	\$ 320,213	\$ 425,812	\$ 425,812	\$ 494,827	\$ 482,538	\$ 482,538	13.3%
Salaries & Wages - Part-Time	-	1,080	2,659	4,443	-	-	-	-100.0%
Buyout - Compensated Absences	4,120	4,767	8,170	8,170	9,516	9,280	9,280	13.6%
Overtime	7,464	11,094	11,027	12,000	10,000	10,000	10,000	-16.7%
Holiday Pay - PTO Buyback	-	183	664	-	600	600	600	---
FICA & Medicare	22,883	24,041	34,174	34,174	39,393	38,435	38,435	12.5%
Health Insurance	78,619	93,672	120,144	120,144	122,654	116,991	116,991	-2.6%
Vision Insurance	882	993	1,160	1,160	1,288	1,221	1,221	5.3%
Dental Insurance	3,574	6,141	6,476	6,476	6,638	6,289	6,289	-2.9%
Wyoming Retirement	48,920	51,777	74,980	74,980	84,921	82,696	82,696	10.3%
Workers' Compensation	2,352	5,382	11,248	4,200	12,669	12,345	12,345	193.9%
State Unemployment	1,908	42	1,573	1,573	1,616	1,546	1,546	-1.7%
Disability/Life Insurance	2,369	1,547	3,270	3,400	2,716	2,575	2,575	-24.3%
General/Office Supplies	-	3,350	-	-	-	-	-	---
Uniforms	779	164	825	874	825	825	825	-5.6%
Small Tools & Equipment <\$10K	6,088	1,913	5,000	5,000	5,000	5,000	5,000	0.0%
Water/Sewer Supplies	14,964	32,914	55,000	55,000	68,750	68,750	68,750	25.0%
Postage	-	-	1,000	500	700	700	700	40.0%
Radio Services	-	4,440	6,000	5,000	6,000	6,000	6,000	20.0%
Printing & Publication	1,174	-	2,000	2,000	3,000	3,000	3,000	50.0%
Dues & Subscriptions	1,200	880	1,800	1,800	3,000	3,000	3,000	66.7%
Utilities	11,932	10,916	19,502	16,000	17,000	17,000	17,000	6.3%
Professional services	107,199	74,841	175,000	175,000	200,000	200,000	200,000	14.3%
Litigation	6,771	9,621	35,000	5,000	5,000	-	-	-100.0%
Repair & Maint - Shop Parts	7,561	423	5,218	5,218	5,130	5,130	5,130	-1.7%
Repair & Maint - Shop Labor	1,983	842	3,200	3,200	2,970	2,970	2,970	-7.2%
Repair & Maint - Machinery	20	522	20,000	5,000	10,000	10,000	10,000	100.0%
Petroleum Products	5,408	6,212	8,581	8,581	8,563	8,563	8,563	-0.2%
Repairs & Maint - Water Tanks	3,163	755	25,000	15,000	25,000	25,000	25,000	66.7%
Repair & Maint - Dist Syst	61,005	55,274	80,000	40,000	100,000	100,000	100,000	150.0%
Repair & Maint - Fire Hydrants	4,970	3,306	15,000	12,000	20,000	20,000	20,000	66.7%
Repair & Maint - Buildings	8,297	6,280	25,000	10,000	25,000	25,000	25,000	150.0%
Trash Collection	-	-	2,500	-	-	-	-	---
Uniform Cleaning	1,007	963	1,200	900	1,200	1,200	1,200	33.3%
Training, Travel, & Meetings	3,899	7,084	20,000	15,000	25,000	25,000	25,000	66.7%
Employee Recruitment	-	-	-	5,000	2,500	2,500	2,500	-50.0%
IT Services	19,283	25,877	35,469	35,469	39,181	39,181	39,181	10.5%
Property Insurance	10,186	10,792	11,444	11,264	14,648	14,648	14,648	30.0%
Liability Insurance	3,907	2,195	2,703	2,689	3,255	3,255	3,255	21.0%
Equipment Rental	-	-	1,000	500	1,500	1,500	1,500	200.0%
<b>Total Water Maint. &amp; Operations</b>	<b>\$ 764,681</b>	<b>\$ 780,495</b>	<b>\$ 1,258,799</b>	<b>\$ 1,132,527</b>	<b>\$ 1,380,060</b>	<b>\$ 1,352,738</b>	<b>\$ 1,352,738</b>	<b>19.4%</b>



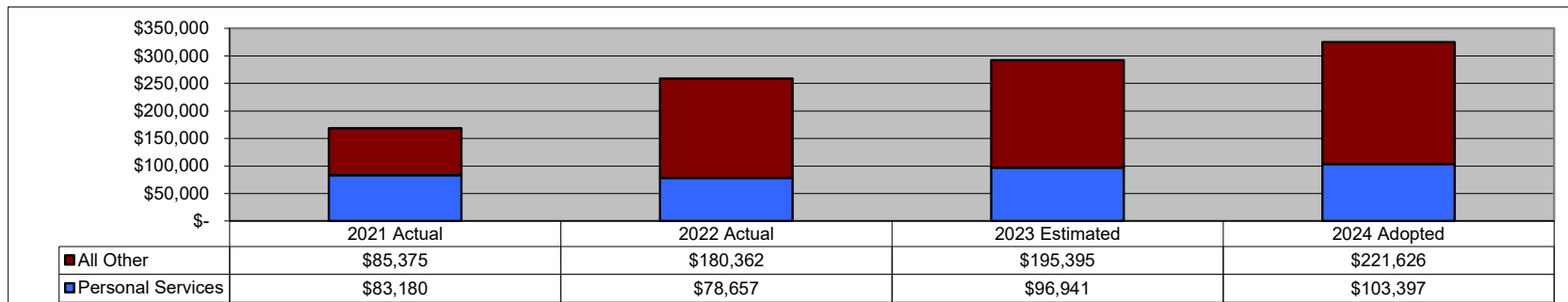
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**WATER FUND**  
**WATER WELLS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Small Tools & Equipment <\$10K	\$ 1,344	\$ -	\$ 5,000	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000	40.0%
Water/Sewer Supplies	41,680	35,883	35,000	35,000	50,000	50,000	50,000	42.9%
Utilities	112,172	112,489	107,000	120,000	110,000	110,000	110,000	-8.3%
Utilities - Thaw Wells	1,169	1,799	2,000	2,433	2,000	2,000	2,000	-17.8%
Water/Sewer - Refuge Easement	39,767	21,954	46,801	45,008	35,000	35,000	35,000	-22.2%
Repair & Maint - Shop Parts	2,470	4,921	3,652	3,783	4,328	4,328	4,328	14.4%
Repair & Maint - Shop Labor	2,701	6,305	5,400	5,400	6,075	6,075	6,075	12.5%
Repair & Maint - Machinery	24,057	6,359	60,000	40,000	60,000	60,000	60,000	50.0%
Petroleum Products	1,714	2,330	2,760	3,339	3,188	3,188	3,188	-4.5%
Repair & Maint - Buildings	19,604	1,459	31,000	25,000	35,000	35,000	35,000	40.0%
EPA Sampling	5,643	7,616	15,000	10,000	20,000	20,000	20,000	100.0%
Property Insurance	11,075	11,479	12,176	11,984	15,580	15,580	15,580	30.0%
<b>Total Water Wells</b>	<b>\$ 263,397</b>	<b>\$ 212,595</b>	<b>\$ 325,789</b>	<b>\$ 306,947</b>	<b>\$ 348,171</b>	<b>\$ 348,171</b>	<b>\$ 348,171</b>	<b>13.4%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**WATER FUND**  
**BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Salaries & Wages - Regular	\$ 53,224	\$ 48,535	\$ 59,920	\$ 59,920	\$ 66,786	\$ 66,786	\$ 66,786	11.5%
Buyout - Compensated Absences	982	1,049	1,136	1,136	1,284	1,284	1,284	13.0%
Overtime	2,642	2,360	2,758	4,000	2,500	2,500	2,500	-37.5%
Holiday Pay - PTO Buyback	82	-	-	-	-	-	-	---
FICA & Medicare	4,171	3,830	4,860	4,860	5,399	5,399	5,399	11.1%
Health Insurance	10,992	12,673	13,191	13,191	13,191	13,191	13,191	0.0%
Vision Insurance	115	144	144	144	118	118	118	-18.1%
Dental Insurance	780	1,167	652	652	521	521	521	-20.1%
Wyoming Retirement	8,631	7,956	10,837	10,837	11,551	11,551	11,551	6.6%
Workers' Compensation	348	575	1,340	1,340	1,396	1,396	1,396	4.2%
State Unemployment	668	29	277	277	277	277	277	0.0%
Disability/Life Insurance	546	339	584	584	374	374	374	-36.0%
General/Office Supplies	1,680	1,523	3,333	1,500	1,500	1,500	1,500	0.0%
Uniforms	-	-	250	-	-	-	-	---
Water/Sewer Supplies	49,763	138,282	131,000	145,778	170,000	170,000	170,000	16.6%
Banking Fees	5,655	6,714	7,000	7,500	8,000	8,000	8,000	6.7%
Credit Card Fees	9,886	11,999	15,000	15,000	16,000	16,000	16,000	6.7%
Utility Billing Services	10,919	10,762	11,500	11,000	11,500	11,500	11,500	4.5%
Repair & Maint - Shop Parts	201	165	782	782	216	216	216	-72.4%
Repair & Maint - Shop Labor	264	264	640	640	396	396	396	-38.1%
Petroleum Products	498	848	838	1,345	770	770	770	-42.8%
Uniform Cleaning	192	261	500	250	400	400	400	60.0%
Training, Travel, & Meetings	-	168	3,000	500	1,000	1,000	1,000	100.0%
IT Services	5,787	8,980	10,720	10,720	11,405	11,405	11,405	6.4%
Liability Insurance	530	395	382	380	439	439	439	15.5%
<b>Total Water Billing &amp; Accounting</b>	<b>\$ 168,555</b>	<b>\$ 259,019</b>	<b>\$ 280,644</b>	<b>\$ 292,336</b>	<b>\$ 325,023</b>	<b>\$ 325,023</b>	<b>\$ 325,023</b>	<b>11.2%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**WATER FUND**  
**CAPITAL OUTLAY**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Capital Equipment	121,048	-	-	-	37,000	37,000	37,000	---
Prior year capital outlay	121,048	-						
Chevy K2500			-	-	37,000	37,000	37,000	
Capital Improvements	180,583	657,867	3,833,018	1,819,293	3,666,485	2,946,485	2,946,485	62.0%
Prior Year Capital Improvements	180,583	657,867						
Zone 3 Tank Supply & Storage Development					50,000	50,000	50,000	
North King water line (SPET 2019 Rec Center) (new)			372,187	220,000	152,187	152,187	152,187	
FY22 Design: Rancher St			244,293	244,293	-	-	-	
Well #9			292,298	240,000	52,298	52,298	52,298	
Well #9 (completion and well house construction)			1,600,000	400,000	1,200,000	1,200,000	1,200,000	
Vine Street			30,000	30,000	-	-	-	
Flat Creek Dr. South Waterline			459,240	200,000	160,000	160,000	160,000	
PW Yard Fence			35,000	35,000	-	-	-	
Meter Replacement Program			500,000	150,000	350,000	350,000	350,000	
Jackson water line (Hansen to Kelly)			-	-	75,000	75,000	75,000	
North King Water Line - Deloney to Gill (Complete Street)			-	-	720,000	-	-	
Gregory Lane (Complete St./Water/Sewer/Storm)			-	-	123,000	123,000	123,000	
S. Millward Waterline			-	-	500,000	500,000	500,000	
Snow king dr water line & pump house			-	-	84,000	84,000	84,000	
Lead/copper rule inspections and upgrades			-	-	200,000	200,000	200,000	
Millward water main Replacemen			300,000	300,000	-	-	-	
<b>Total Capital Outlay</b>	<b>301,631</b>	<b>657,867</b>	<b>3,833,018</b>	<b>1,819,293</b>	<b>3,703,485</b>	<b>2,983,485</b>	<b>2,983,485</b>	<b>64.0%</b>

**WATER FUND**  
**DEBT SERVICE**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Loan Repay - Well 6, 7, & 8	\$ 120,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
Loan Repay - Water Tanks	66,970	66,970	66,970	66,970	66,970	66,970	66,970	0.0%
<b>Total Debt Service</b>	<b>\$ 187,345</b>	<b>\$ 66,970</b>	<b>\$ 66,970</b>	<b>\$ 66,970</b>	<b>\$ 66,970</b>	<b>\$ 66,970</b>	<b>\$ 66,970</b>	<b>0.0%</b>

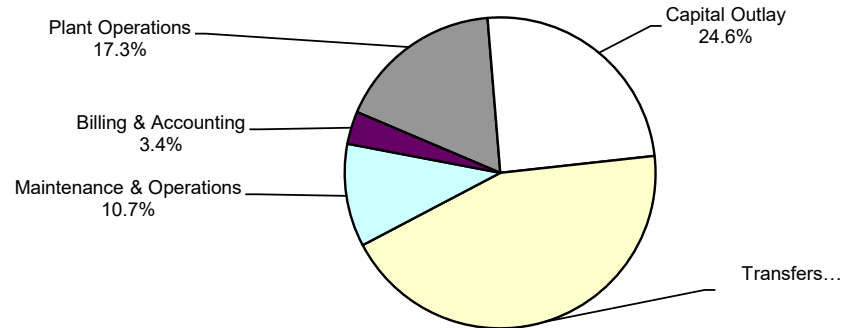
**TRANSFERS OUT**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Indirect Cost Allocation - General	\$ 439,313	\$ 568,930	\$ 881,750	\$ 881,750	\$ 866,285	\$ 840,454	\$ 840,454	-4.7%
Transfer to Capital Projects - Loan	-	-	-	-	1,800,824	1,800,824	1,800,824	---
<b>Total Interfund Transfers</b>	<b>\$ 439,313</b>	<b>\$ 568,930</b>	<b>\$ 881,750</b>	<b>\$ 881,750</b>	<b>\$ 2,667,109</b>	<b>\$ 2,641,278</b>	<b>\$ 2,641,278</b>	<b>199.5%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SEWAGE FUND**

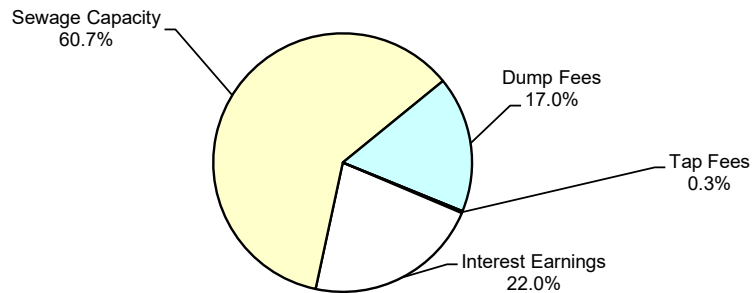
**REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
<b>Beginning Working Capital</b>	<b>\$ 6,856,759</b>	<b>\$ 7,411,908</b>	<b>\$ 8,044,174</b>	<b>\$ 8,044,174</b>	<b>\$ 7,539,688</b>	<b>\$ 7,539,688</b>	<b>\$ 7,539,688</b>	
Intergovernmental Revenue	32,500	47,488	-	-	-	-	-	---
Charges for Services	2,810,927	3,045,661	2,961,886	2,920,553	3,027,207	3,027,207	3,027,207	3.7%
Miscellaneous Revenue	11,440	(44,065)	81,520	144,953	180,880	180,880	180,880	24.8%
<b>Total Revenue</b>	<b>2,854,867</b>	<b>3,049,084</b>	<b>3,043,406</b>	<b>3,065,506</b>	<b>3,208,087</b>	<b>3,208,087</b>	<b>3,208,087</b>	<b>4.7%</b>
Transfers In	297,867	301,602	384,381	384,381	181,331	181,331	181,331	-52.8%
<b>Total Sources</b>	<b>3,152,734</b>	<b>3,350,685</b>	<b>3,427,787</b>	<b>3,449,887</b>	<b>3,389,418</b>	<b>3,389,418</b>	<b>3,389,418</b>	<b>-1.8%</b>
Sewage Plant Operations	893,645	1,013,291	1,036,049	1,015,851	1,070,294	1,037,302	1,037,302	2.1%
Sewage Maintenance & Operations	327,223	357,264	531,042	485,909	641,822	641,590	641,590	32.0%
Sewage Billing & Accounting	168,613	119,512	276,883	198,863	203,581	203,581	203,581	2.4%
Capital Outlay	768,791	659,422	2,878,519	1,372,000	1,977,000	1,472,000	1,472,000	7.3%
<b>Total Expenditures</b>	<b>2,158,272</b>	<b>2,149,489</b>	<b>4,722,493</b>	<b>3,072,623</b>	<b>3,892,697</b>	<b>3,354,473</b>	<b>3,354,473</b>	<b>9.2%</b>
Transfers Out	439,313	568,930	881,750	881,750	2,667,109	2,641,278	2,641,278	199.5%
<b>Total Uses</b>	<b>2,597,585</b>	<b>2,718,419</b>	<b>5,604,243</b>	<b>3,954,373</b>	<b>6,559,806</b>	<b>5,995,751</b>	<b>5,995,751</b>	<b>51.6%</b>
<b>Ending Working Capital</b>	<b>\$ 7,411,908</b>	<b>\$ 8,044,174</b>	<b>\$ 5,867,718</b>	<b>\$ 7,539,688</b>	<b>\$ 4,369,300</b>	<b>\$ 4,933,355</b>	<b>\$ 4,933,355</b>	<b>-34.6%</b>
<i>Net Change in Working Capital</i>	<i>\$ 555,149</i>	<i>\$ 632,266</i>	<i>\$ (2,176,456)</i>	<i>\$ (504,486)</i>	<i>\$ (3,170,388)</i>	<i>\$ (2,606,333)</i>	<i>\$ (2,606,333)</i>	



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SEWAGE FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Teton Conservation District	\$ -	\$ 33,688	\$ -	\$ -	\$ -	\$ -	\$ -	---
WY Health Dept - COVID Testing	32,500	13,800	-	-	-	-	-	---
<b>Total Intergovernmental Revenue</b>	<b>32,500</b>	<b>47,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
Sewer Usage Fees	1,472,178	1,264,457	1,495,788	1,200,000	1,400,000	1,400,000	1,400,000	16.7%
Sewer Base Fees	576,806	747,444	726,776	725,000	750,000	750,000	750,000	3.4%
Sewer Surcharge Fees	222,037	224,103	200,832	280,000	230,000	230,000	230,000	-17.9%
Sewer Interest Charges	4,864	3,368	3,698	3,000	5,000	5,000	5,000	66.7%
Sewage Capacity Fees	397,991	658,250	402,500	550,000	500,000	500,000	500,000	-9.1%
One-Time Fees	-	13,744	-	-	-	-	-	---
Sewage Dump Fees	130,085	133,838	130,085	150,000	140,000	140,000	140,000	-6.7%
Sewage Tap Fees	6,966	457	2,207	12,553	2,207	2,207	2,207	-82.4%
<b>Total Charges for Services</b>	<b>2,810,927</b>	<b>3,045,661</b>	<b>2,961,886</b>	<b>2,920,553</b>	<b>3,027,207</b>	<b>3,027,207</b>	<b>3,027,207</b>	<b>3.7%</b>
Interest Earnings	11,428	(44,095)	81,520	144,953	180,880	180,880	180,880	24.8%
Miscellaneous Revenue	12	30	-	-	-	-	-	---
Gain on Sale of Assets	-	-	-	-	-	-	-	---
<b>Total Miscellaneous Revenue</b>	<b>11,440</b>	<b>(44,065)</b>	<b>81,520</b>	<b>144,953</b>	<b>180,880</b>	<b>180,880</b>	<b>180,880</b>	<b>25%</b>
Transfer in - Capital Projects	297,867	301,602	384,381	384,381	181,331	181,331	181,331	-52.8%
<b>Total Transfers In</b>	<b>297,867</b>	<b>301,602</b>	<b>384,381</b>	<b>384,381</b>	<b>181,331</b>	<b>181,331</b>	<b>181,331</b>	<b>-52.8%</b>
<b>Total Sewer Fund</b>	<b>\$ 3,152,734</b>	<b>\$ 3,350,685</b>	<b>\$ 3,427,787</b>	<b>\$ 3,449,887</b>	<b>\$ 3,389,418</b>	<b>\$ 3,389,418</b>	<b>\$ 3,389,418</b>	<b>-1.8%</b>

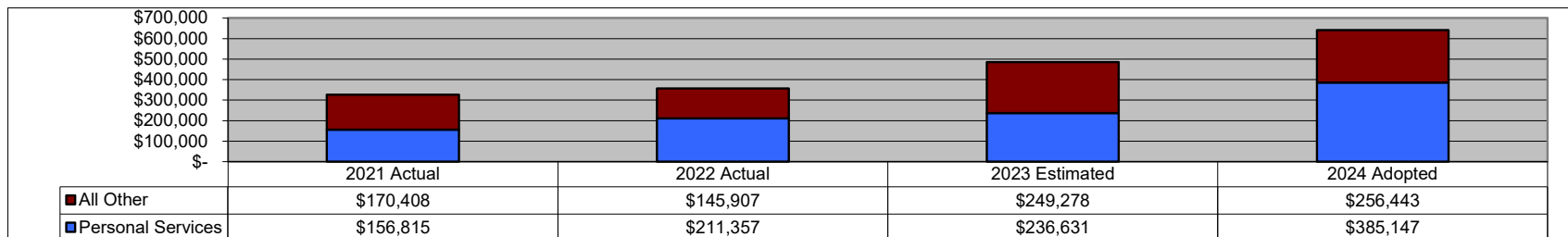


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SEWAGE FUND**  
**SEWAGE PLANT OPERATIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Salaries & Wages - Regular	\$ 254,434	\$ 279,194	\$ 299,486	\$ 343,753	\$ 373,689	\$ 360,789	\$ 360,789	5.0%
Salaries & Wages - Part-Time	-	1,080	2,659	4,756	-	-	-	-100.0%
Buyout - Compensated Absences	2,003	1,376	6,593	6,593	7,186	6,938	6,938	5.2%
Overtime	4,874	4,616	7,720	7,351	7,000	7,000	7,000	-4.8%
Holiday Pay - PTO Buyback	-	-	553	-	500	500	500	---
FICA & Medicare	18,565	20,820	24,163	27,549	29,711	28,705	28,705	4.2%
Health Insurance	83,893	88,872	81,174	81,174	72,359	66,697	66,697	-17.8%
Vision Insurance	1,015	994	859	859	750	683	683	-20.5%
Dental Insurance	3,733	5,734	4,446	4,446	3,849	3,501	3,501	-21.3%
Wyoming Retirement	39,854	44,227	53,327	60,441	63,284	61,059	61,059	1.0%
Workers' Compensation	2,281	5,666	8,889	9,000	9,357	9,032	9,032	0.4%
State Unemployment	1,967	214	854	1,297	1,201	1,131	1,131	-12.8%
Disability/Life Insurance	2,231	2,036	2,104	2,110	1,934	1,793	1,793	-15.0%
Uniforms	690	602	1,000	1,000	1,000	1,000	1,000	0.0%
Small Tools & Equipment <\$10K	260	952	2,000	1,900	1,500	1,500	1,500	-21.1%
Water/Sewer Supplies	13,148	8,166	13,200	13,200	14,000	14,000	14,000	6.1%
Postage	101	157	500	500	500	500	500	0.0%
Printing & Publication	2,571	2,740	5,000	4,000	5,000	5,000	5,000	25.0%
Dues & Subscriptions	1,000	480	1,000	500	1,000	1,000	1,000	100.0%
Utilities	132,553	138,975	150,000	150,000	150,000	150,000	150,000	0.0%
Professional Services	187,744	242,106	150,000	100,000	150,000	150,000	150,000	50.0%
Litigation	6,771	9,835	10,000	10,000	10,000	-	-	-100.0%
Repair & Maint - Shop Parts	4,956	4,166	2,713	6,056	11,420	11,420	11,420	88.6%
Repair & Maint - Shop Labor	2,646	858	3,150	3,150	4,050	4,050	4,050	28.6%
Repair & Maint - Machinery	18,041	7,115	18,500	10,500	10,000	10,000	10,000	-4.8%
Petroleum Products	3,076	2,695	4,754	4,754	4,431	4,431	4,431	-6.8%
Repair & Maint - Office	66	35	500	500	500	500	500	0.0%
Repair & Maint - Buildings	18,245	19,256	25,000	17,600	25,000	25,000	25,000	42.0%
Dust Abatement	6,815	6,820	7,500	7,500	7,500	7,500	7,500	0.0%
Trash Collection	8,698	7,584	8,600	10,000	11,400	11,400	11,400	14.0%
Uniform Cleaning	969	1,106	1,300	1,000	1,300	1,300	1,300	30.0%
Training, Travel, & Meetings	3,103	5,196	18,500	5,000	10,000	10,000	10,000	100.0%
Employee Recruitment	-	-	-	-	2,000	2,000	2,000	---
IT Services	41,516	73,812	91,935	91,935	43,439	43,439	43,439	-52.8%
Property Insurance	23,132	23,929	25,379	24,981	32,476	32,476	32,476	30.0%
Liability Insurance	2,694	1,877	2,191	2,179	2,458	2,458	2,458	12.8%
Equipment Rental	-	-	500	250	500	500	500	100.0%
<b>Total Sewer Plant Operations</b>	<b>\$ 893,645</b>	<b>\$ 1,013,291</b>	<b>\$ 1,036,049</b>	<b>\$ 1,015,851</b>	<b>\$ 1,070,294</b>	<b>\$ 1,037,302</b>	<b>\$ 1,037,302</b>	<b>2.1%</b>

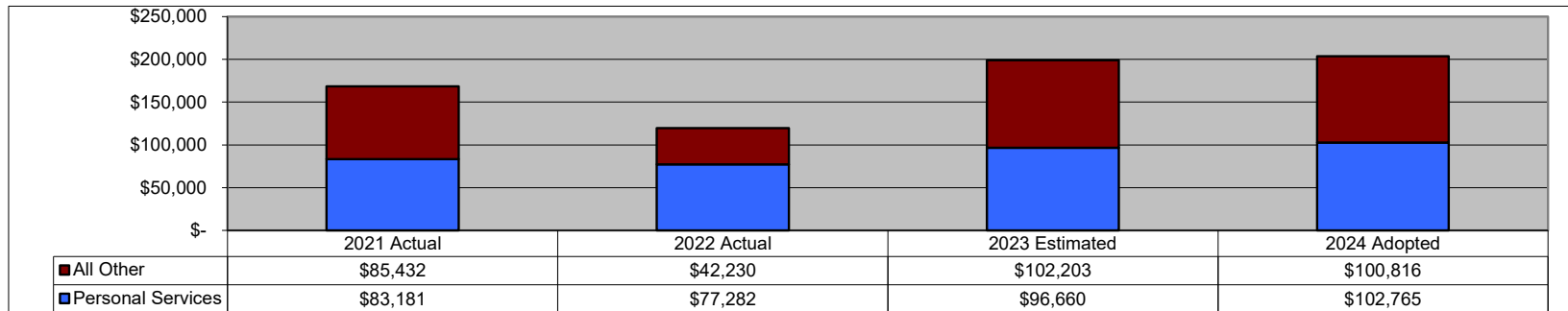
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SEWAGE FUND**  
**SEWAGE MAINTENANCE & OPERATIONS**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Salaries & Wages - Regular	\$ 101,658	\$ 135,495	\$ 162,711	\$ 142,506	\$ 234,701	\$ 234,517	\$ 234,517	64.6%
Buyout - Compensated Absences	1,442	912	2,279	2,279	4,513	4,510	4,510	97.9%
Overtime	7,336	7,348	13,232	5,000	12,000	12,000	12,000	140.0%
Holiday Pay - PTO Buyback	737	293	553	201	500	500	500	148.8%
FICA & Medicare	8,147	10,575	13,560	10,710	19,256	19,242	19,242	79.7%
Health Insurance	16,729	30,169	44,011	44,011	61,642	61,642	61,642	40.1%
Vision Insurance	200	339	506	506	619	619	619	22.3%
Dental Insurance	561	1,518	2,497	2,497	3,164	3,164	3,164	26.7%
Wyoming Retirement	16,833	22,384	30,477	23,363	40,590	40,562	40,562	73.6%
Workers' Compensation	876	1,475	3,511	3,400	6,180	6,177	6,177	81.7%
State Unemployment	1,229	81	1,136	693	831	831	831	19.9%
Disability/Life Insurance	1,067	768	1,465	1,465	1,383	1,383	1,383	-5.6%
Uniforms	314	310	600	600	600	600	600	0.0%
Small Tools & Equipment <\$10K	3,026	1,307	3,000	1,200	1,500	1,500	1,500	25.0%
Water/Sewer Supplies	6,014	(1,016)	10,000	10,000	7,500	7,500	7,500	-25.0%
Sewer Saddles	3,000	-	3,000	3,000	3,000	3,000	3,000	0.0%
Professional Services	-	-	35,000	35,000	35,000	35,000	35,000	0.0%
Repair & Maint - Shop Parts	9,673	11,413	8,348	8,348	4,050	4,050	4,050	-51.5%
Repair & Maint - Shop Labor	2,881	2,043	3,200	3,200	3,564	3,564	3,564	11.4%
Repair & Maint - Machinery	16,106	9,630	32,500	30,000	31,500	31,500	31,500	5.0%
Petroleum Products	2,078	3,884	2,878	2,878	3,618	3,618	3,618	25.7%
Repair & Maint - System	87,320	77,797	100,000	100,000	100,000	100,000	100,000	0.0%
Uniform Cleaning	960	864	1,200	1,000	1,200	1,200	1,200	20.0%
Training, Travel, & Meetings	494	2,199	14,000	13,000	10,000	10,000	10,000	-23.1%
IT Services	33,118	32,180	35,573	35,573	46,989	46,989	46,989	32.1%
Property Insurance	4,447	4,331	4,593	4,521	5,878	5,878	5,878	30.0%
Liability Insurance	953	965	712	708	1,544	1,544	1,544	118.1%
Equipment Rental	24	-	500	250	500	500	500	100.0%
<b>Total Maintenance &amp; Operations</b>	<b>\$ 327,223</b>	<b>\$ 357,264</b>	<b>\$ 531,042</b>	<b>\$ 485,909</b>	<b>\$ 641,822</b>	<b>\$ 641,590</b>	<b>\$ 641,590</b>	<b>32.0%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SEWAGE FUND**  
**SEWAGE BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Salaries & Wages - Regular	\$ 53,224	\$ 47,637	\$ 59,920	\$ 59,920	\$ 66,786	\$ 66,786	\$ 66,786	11.5%
Buyout - Compensated Absences	982	1,049	1,136	1,136	1,284	1,284	1,284	13.0%
Overtime	2,642	2,207	2,207	3,500	2,000	2,000	2,000	-42.9%
Holiday Pay - PTO Buyback	82	-	-	-	-	-	-	---
FICA & Medicare	4,171	3,754	4,822	4,822	5,360	5,360	5,360	11.2%
Health Insurance	10,992	12,673	13,191	13,191	13,191	13,191	13,191	0.0%
Vision Insurance	115	144	144	144	118	118	118	-18.1%
Dental Insurance	780	1,167	652	652	521	521	521	-20.1%
Wyoming Retirement	8,631	7,787	10,757	10,757	11,471	11,471	11,471	6.6%
Workers' Compensation	348	575	1,677	1,677	1,383	1,383	1,383	-17.5%
State Unemployment	668	29	277	277	277	277	277	0.0%
Disability/Life Insurance	546	260	584	584	374	374	374	-36.0%
General/Office Supplies	1,680	1,548	3,333	1,500	1,500	1,500	1,500	0.0%
Water/Sewer Supplies	49,763	-	130,000	50,000	50,000	50,000	50,000	0.0%
Banking Fees	5,651	6,715	7,000	7,500	8,000	8,000	8,000	6.7%
Credit Card Fees	9,886	12,216	15,000	17,000	19,000	19,000	19,000	11.8%
Utility Billing Services	10,919	10,762	11,500	11,500	11,500	11,500	11,500	0.0%
Repair & Maint - Shop Parts	201	166	782	782	216	216	216	-72.4%
Repair & Maint - Shop Labor	264	264	640	640	396	396	396	-38.1%
Petroleum Products	498	848	838	1,570	770	770	770	-51.0%
Uniform Cleaning	192	242	260	200	260	260	260	30.0%
Training, Travel, & Meetings	-	33	1,000	350	1,000	1,000	1,000	185.7%
IT Services	5,848	9,041	10,781	10,781	7,735	7,735	7,735	-28.3%
Liability Insurance	530	395	382	380	439	439	439	15.5%
<b>Total Sewer Billing &amp; Accounting</b>	<b>\$ 168,613</b>	<b>\$ 119,512</b>	<b>\$ 276,883</b>	<b>\$ 198,863</b>	<b>\$ 203,581</b>	<b>\$ 203,581</b>	<b>\$ 203,581</b>	<b>2.4%</b>





**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SEWAGE FUND**  
**CAPITAL OUTLAY**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Capital Equipment	\$ 265,093	\$ 4,251	\$ -	\$ -	\$ -	\$ -	\$ -	---
Prior year capital outlay	265,093	4,251						
Capital Improvements	503,698	655,171	2,878,519	1,372,000	1,977,000	1,472,000	1,472,000	7.3%
Prior Year Capital Improvements	503,698	655,171	-	-				
Flat Creek Drive New Sewer Main Phase - I - 700'-LF			630,000	400,000	230,000	230,000	230,000	
WWTP Wetland Upgrade			199,999	200,000	-	-	-	
FY22 Design: Rancher St (Complete St)			236,782	150,000	-	-	-	
Vine Street			30,000	30,000	-	-	-	
WWTP Lab Siding Reframing Sout			20,738	1,000	-	-	-	
RWP Pump VFD Replacement (5)			80,000	-	80,000	80,000	80,000	
WWTP Lab MUA R&M			56,000	56,000	-	-	-	
WWTP IPS Siding			70,000	-	70,000	70,000	70,000	
Snow King Corridor Master Plan			100,000	100,000	-	-	-	
PW Yard Fence			35,000	35,000	-	-	-	
Meter Replacement Program			500,000	-	-	-	-	
Gill Ave & Alley			920,000	400,000	520,000	520,000	520,000	
Emergency portable pump trailer			-	-	120,000	120,000	120,000	
WWTP Backup Blower			-	-	225,000	225,000	225,000	
WWTP Blower Building Siding			-	-	30,000	30,000	30,000	
E. Gill Sewer - King Street (Complete Street, water)			-	-	505,000	-	-	
Gregory Lane (SPET Complete St)			-	-	177,000	177,000	177,000	
Jail manhole/main evaluation			-	-	20,000	20,000	20,000	
<b>Total Capital Outlay</b>	<b>\$ 768,791</b>	<b>\$ 659,422</b>	<b>\$ 2,878,519</b>	<b>\$ 1,372,000</b>	<b>\$ 1,977,000</b>	<b>\$ 1,472,000</b>	<b>\$ 1,472,000</b>	<b>7.3%</b>

**TRANSFERS OUT**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% CHANGE FY23 EST.
Indirect Cost Allocation - General	\$ 439,313	\$ 568,930	\$ 881,750	\$ 881,750	\$ 866,285	\$ 840,454	\$ 840,454	-4.7%
Transfer to Capital Projects - Loan	-	-	-	-	1,800,824	1,800,824	1,800,824	---
<b>Total Interfund Transfers</b>	<b>\$ 439,313</b>	<b>\$ 568,930</b>	<b>\$ 881,750</b>	<b>\$ 881,750</b>	<b>\$ 2,667,109</b>	<b>\$ 2,641,278</b>	<b>\$ 2,641,278</b>	<b>199.5%</b>



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**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**

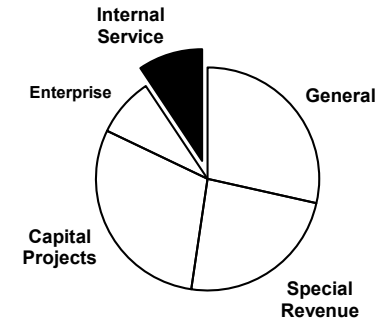


**INTERNAL SERVICE FUNDS**

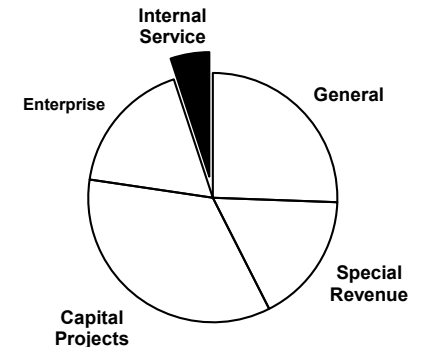
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

<b>FUND DESCRIPTION</b>	<b>BALANCE July 1, 2023</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPEND- ITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE June 30, 2024</b>
<b>General Fund</b>	<u>\$ 17,202,154</u>	<u>\$ 31,472,908</u>	<u>\$ 2,064,578</u>	<u>\$ 28,097,652</u>	<u>\$ 9,475,325</u>	<u>13,166,663</u>
<b>Special Revenue Funds</b>						
Affordable Housing	2,322,003	569,700	1,571,530	1,571,530	-	2,891,703
Parking Exactions	1,210,371	353,300	-	5,000	-	1,558,671
Park Exactions	474,938	64,200	-	522,000	-	17,138
Employee Housing	2,191,890	676,701	-	635,970	101,781	2,130,840
Animal Care Fund	566,067	60,200	-	-	55,000	571,267
Lodging Tax Fund	942,757	1,460,411	-	550,000	1,541,779	311,389
START Bus System	1,381,752	17,292,446	3,010,736	20,303,181	135,952	1,245,800
Total Special Revenue	<u>9,089,778</u>	<u>20,476,958</u>	<u>4,582,266</u>	<u>23,587,681</u>	<u>1,834,512</u>	<u>8,726,808</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	12,377,766	5,581,102	10,036,486	22,901,227	763,662	4,330,465
2006 Specific Purpose Excise Tax	255,384	-	-	255,384	-	-
2010 Specific Purpose Excise Tax	116,472	3,500	-	-	-	119,972
2014 Specific Purpose Excise Tax	3,178,649	80,100	-	510,000	-	2,748,749
2016 Specific Purpose Excise Tax	310,666	8,700	-	20,000	-	299,366
2019 Specific Purpose Excise Tax	8,808,613	7,320,575	-	5,692,724	-	10,436,464
2022 Specific Purpose Excise Tax	-	3,045,000	-	-	-	3,045,000
Total Capital Projects	<u>25,047,550</u>	<u>16,038,977</u>	<u>10,036,486</u>	<u>29,379,335</u>	<u>763,662</u>	<u>20,980,016</u>
<b>Enterprise Funds</b>						
Water Utility	8,050,759	3,617,748	181,331	5,076,387	2,641,278	4,132,173
Sewage Utility	7,539,688	3,208,087	181,331	3,354,473	2,641,278	4,933,355
Total Enterprise Funds	<u>15,590,447</u>	<u>6,825,835</u>	<u>362,662</u>	<u>8,430,860</u>	<u>5,282,556</u>	<u>9,065,528</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,482,831	2,970,295	-	3,411,560	90,937	1,950,629
Fleet Management	(83,923)	2,425,171	-	2,443,971	-	(102,723)
Central Equipment	586,735	720,100	401,000	1,188,600	-	519,235
IT Services	976,956	1,445,742	-	2,182,252	-	240,446
Total Internal Service Funds	<u>3,962,599</u>	<u>7,561,308</u>	<u>401,000</u>	<u>9,226,383</u>	<u>90,937</u>	<u>2,607,587</u>
<b>Total All Funds</b>	<u>\$ 70,892,527</u>	<u>\$ 82,375,986</u>	<u>\$ 17,446,992</u>	<u>\$ 98,721,911</u>	<u>\$ 17,446,992</u>	<u>\$ 54,546,602</u>

Total Appropriation (excluding transfers)  
Fiscal Year Ending June 30, 2024



Estimated Ending Fund Balance  
At June 30, 2024



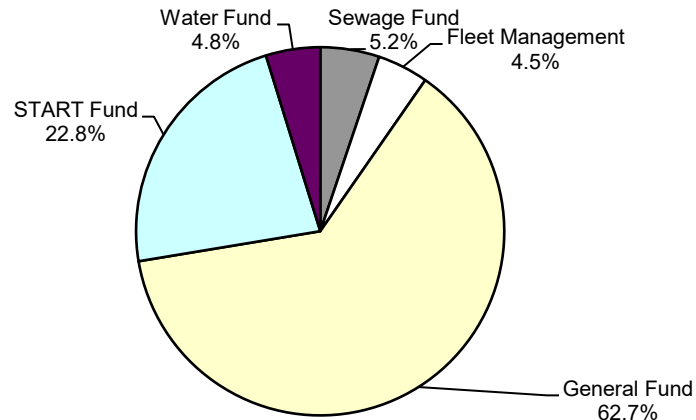
Note: Enterprise and Internal Service Funds are budgeted on a working-capital basis.

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2024  
EMPLOYEE INSURANCE FUND**

<b>REVENUE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% Change FY23 Est.</b>
<b>Beginning Working Capital</b>	<b>\$ 1,993,638</b>	<b>\$ 2,032,024</b>	<b>\$ 2,493,011</b>	<b>\$ 2,493,011</b>	<b>\$ 2,482,831</b>	<b>\$ 2,482,831</b>	<b>\$ 2,482,831</b>	
<b>Revenues:</b>								
Intergovernmental	12,863	-	-	-	-	-	-	---
Charges for Services	2,172,468	2,718,103	2,947,481	2,947,481	2,956,578	2,895,795	2,895,795	-1.8%
Miscellaneous Revenue	2,845	(18,900)	36,500	49,900	74,500	74,500	74,500	49.3%
<b>Total Revenue</b>	<b>2,188,176</b>	<b>2,699,203</b>	<b>2,983,981</b>	<b>2,997,381</b>	<b>3,031,078</b>	<b>2,970,295</b>	<b>2,970,295</b>	<b>-0.9%</b>
Transfers In	450,000	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>2,638,176</b>	<b>2,699,203</b>	<b>2,983,981</b>	<b>2,997,381</b>	<b>3,031,078</b>	<b>2,970,295</b>	<b>2,970,295</b>	<b>-0.9%</b>
<b>Expenditures:</b>								
Insurance Claims and Premiums	2,591,149	2,229,831	2,957,800	2,800,706	3,389,400	3,389,400	3,389,400	21.0%
Professional Services	8,641	8,385	22,160	22,000	22,160	22,160	22,160	0.7%
<b>Total Expenditures</b>	<b>2,599,790</b>	<b>2,238,216</b>	<b>2,979,960</b>	<b>2,822,706</b>	<b>3,411,560</b>	<b>3,411,560</b>	<b>3,411,560</b>	<b>20.9%</b>
Transfers Out	-	-	184,855	184,855	90,937	90,937	90,937	-50.8%
<b>Total Uses</b>	<b>2,599,790</b>	<b>2,238,216</b>	<b>3,164,815</b>	<b>3,007,561</b>	<b>3,502,497</b>	<b>3,502,497</b>	<b>3,502,497</b>	<b>16.5%</b>
<b>Ending Working Capital</b>	<b>\$ 2,032,024</b>	<b>\$ 2,493,011</b>	<b>\$ 2,312,177</b>	<b>\$ 2,482,831</b>	<b>\$ 2,011,412</b>	<b>\$ 1,950,629</b>	<b>\$ 1,950,629</b>	<b>-21.4%</b>
<i>Net Change in Working Capital</i>	<i>\$ 38,386</i>	<i>\$ 460,987</i>	<i>\$ (180,834)</i>	<i>\$ (10,180)</i>	<i>\$ (471,419)</i>	<i>\$ (532,202)</i>	<i>\$ (532,202)</i>	

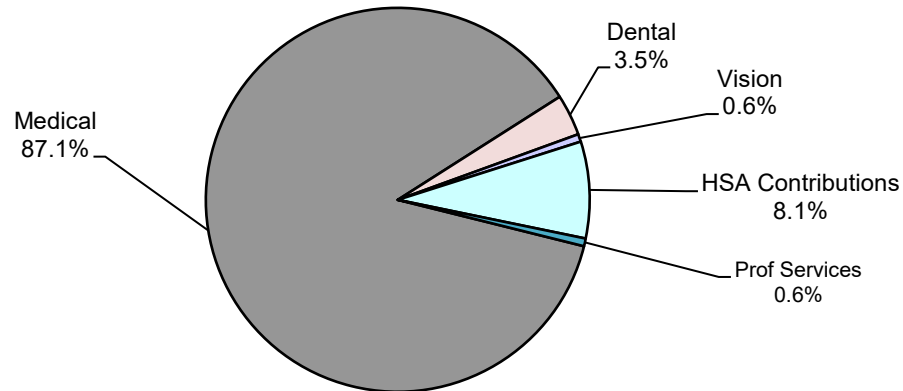
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**EMPLOYEE INSURANCE FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
SLIB - CARES	\$ 12,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
<b>Total Intergovernmental Revenue</b>	<b>12,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
General Fund Service Charge	\$ 1,396,920	\$ 1,791,422	\$ 1,767,787	\$ 1,767,787	\$ 1,864,381	\$ 1,815,754	\$ 1,815,754	2.7%
START Fund Service Charge	454,568	542,816	760,283	760,283	661,413	661,413	661,413	-13.0%
Water Fund Service Charge	94,962	114,790	141,767	141,767	144,410	138,331	138,331	-2.4%
Sewage Fund Service Charge	118,018	141,610	147,480	147,480	156,213	150,136	150,136	1.8%
Fleet Management Service Charg	108,000	127,465	130,164	130,164	130,161	130,161	130,161	0.0%
<b>Total Charges for Services</b>	<b>2,172,468</b>	<b>2,718,103</b>	<b>2,947,481</b>	<b>2,947,481</b>	<b>2,956,578</b>	<b>2,895,795</b>	<b>2,895,795</b>	<b>-1.8%</b>
Miscellaneous Revenue	2,845	(18,900)	36,500	49,900	74,500	74,500	74,500	49.3%
<b>Total Miscellaneous Revenue</b>	<b>2,845</b>	<b>(18,900)</b>	<b>36,500</b>	<b>49,900</b>	<b>74,500</b>	<b>74,500</b>	<b>74,500</b>	<b>49.3%</b>
Transfers In - General Fund	450,000	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>\$ 2,638,176</b>	<b>\$ 2,699,203</b>	<b>\$ 2,983,981</b>	<b>\$ 2,997,381</b>	<b>\$ 3,031,078</b>	<b>\$ 2,970,295</b>	<b>\$ 2,970,295</b>	<b>-0.9%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**EMPLOYEE INSURANCE FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
Medical Expenditures	\$ 1,770,275	\$ 1,411,683	\$ 1,900,000	\$ 1,956,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	-2.9%
Medical TPA/Stop Loss	664,423	618,016	685,100	750,000	1,070,900	1,070,900	1,070,900	42.8%
Medical Claims Reimbursement	(176,503)	(113,467)	-	(287,194)	-	-	-	-100.0%
Medical Excise Tax	279	811	1,000	300	1,000	1,000	1,000	233.3%
Health Savings Contributions	218,453	210,025	247,500	250,000	277,500	277,500	277,500	11.0%
Dental Expenditures	86,600	75,544	95,000	102,000	110,000	110,000	110,000	7.8%
Dental TPA	6,755	6,406	7,200	7,600	8,000	8,000	8,000	5.3%
Vision Insurance	20,867	20,813	22,000	22,000	22,000	22,000	22,000	0.0%
Professional Services	8,641	8,385	22,160	22,000	22,160	22,160	22,160	0.7%
<b>Total Expenditures</b>	<b>2,599,790</b>	<b>2,238,216</b>	<b>2,979,960</b>	<b>2,822,706</b>	<b>3,411,560</b>	<b>3,411,560</b>	<b>3,411,560</b>	<b>20.9%</b>
Transfer to General Fund	-	-	184,855	184,855	90,937	90,937	90,937	-50.8%
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>184,855</b>	<b>184,855</b>	<b>90,937</b>	<b>90,937</b>	<b>90,937</b>	<b>-50.8%</b>
<b>Total Uses</b>	<b>\$ 2,599,790</b>	<b>\$ 2,238,216</b>	<b>\$ 3,164,815</b>	<b>\$ 3,007,561</b>	<b>\$ 3,502,497</b>	<b>\$ 3,502,497</b>	<b>\$ 3,502,497</b>	<b>16.5%</b>



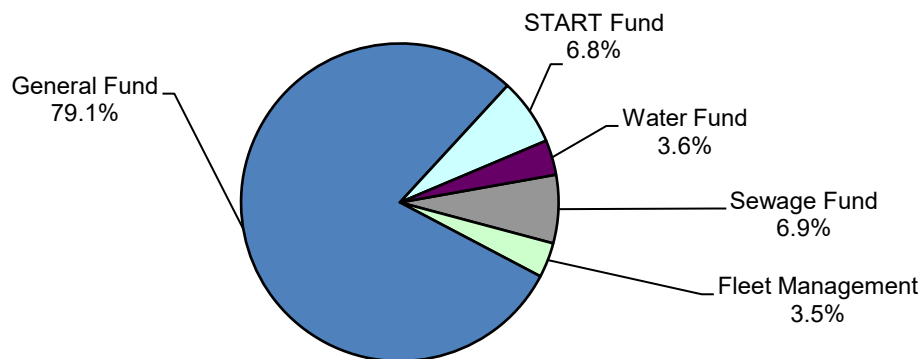
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**INFORMATION TECHNOLOGY SERVICES FUND**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
<b>Beginning Working Capital</b>	<b>\$ 302,165</b>	<b>\$ 494,694</b>	<b>\$ 644,541</b>	<b>\$ 644,541</b>	<b>\$ 976,956</b>	<b>\$ 976,956</b>	<b>\$ 976,956</b>	
<b>Revenues:</b>								
Charges for Services	820,643	1,317,446	1,531,505	1,531,505	1,412,742	1,412,742	1,412,742	-7.8%
Miscellaneous Revenue	448	(4,569)	9,700	7,100	33,000	33,000	33,000	364.8%
<b>Total Revenue</b>	<b>821,091</b>	<b>1,312,877</b>	<b>1,541,205</b>	<b>1,538,605</b>	<b>1,445,742</b>	<b>1,445,742</b>	<b>1,445,742</b>	-6.0%
Transfers In	-	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>821,091</b>	<b>1,312,877</b>	<b>1,541,205</b>	<b>1,538,605</b>	<b>1,445,742</b>	<b>1,445,742</b>	<b>1,445,742</b>	<b>-6.0%</b>
<b>Expenditures:</b>								
Curent Expenditures	555,719	873,438	1,158,290	1,058,490	1,250,252	1,250,252	1,250,252	18.1%
Capital Outlay	72,843	289,592	379,700	147,700	932,000	932,000	932,000	531.0%
<b>Total Expenditures</b>	<b>628,562</b>	<b>1,163,030</b>	<b>1,537,990</b>	<b>1,206,190</b>	<b>2,182,252</b>	<b>2,182,252</b>	<b>2,182,252</b>	<b>80.9%</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>628,562</b>	<b>1,163,030</b>	<b>1,537,990</b>	<b>1,206,190</b>	<b>2,182,252</b>	<b>2,182,252</b>	<b>2,182,252</b>	<b>80.9%</b>
<b>Ending Working Capital</b>	<b>\$ 494,694</b>	<b>\$ 644,541</b>	<b>\$ 647,756</b>	<b>\$ 976,956</b>	<b>\$ 240,446</b>	<b>\$ 240,446</b>	<b>\$ 240,446</b>	<b>-75.4%</b>
<i>Net Change in Working Capital</i>	<i>\$ 192,529</i>	<i>\$ 149,847</i>	<i>\$ 3,215</i>	<i>\$ 332,415</i>	<i>\$ (736,510)</i>	<i>\$ (736,510)</i>	<i>\$ (736,510)</i>	



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**INFORMATION TECHNOLOGY SERVICES FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
General Fund Service Charges	\$ 636,371	\$ 1,026,657	\$ 1,182,959	\$ 1,182,959	\$ 1,118,080	\$ 1,118,080	\$ 1,118,080	-5.5%
START Fund Service Charges	43,310	83,809	98,823	98,823	95,996	95,996	95,996	-2.9%
Water Fund Service Charges	25,070	34,858	46,189	46,189	50,586	50,586	50,586	9.5%
Sewage Fund Service Charges	80,482	115,032	138,289	138,289	98,163	98,163	98,163	-29.0%
Fleet Mgmt. Service Charges	35,410	57,090	65,245	65,245	49,917	49,917	49,917	-23.5%
<b>Total Charges for Services</b>	<b>820,643</b>	<b>1,317,446</b>	<b>1,531,505</b>	<b>1,531,505</b>	<b>1,412,742</b>	<b>1,412,742</b>	<b>1,412,742</b>	<b>-7.8%</b>
Interest Earnings	413	(4,569)	9,700	7,100	33,000	33,000	33,000	364.8%
Miscellaneous Revenue	35	-	-	-	-	-	-	---
<b>Total Miscellaneous Revenue</b>	<b>448</b>	<b>(4,569)</b>	<b>9,700</b>	<b>7,100</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>364.8%</b>
<b>Total Sources</b>	<b>\$ 821,091</b>	<b>\$ 1,312,877</b>	<b>\$ 1,541,205</b>	<b>\$ 1,538,605</b>	<b>\$ 1,445,742</b>	<b>\$ 1,445,742</b>	<b>\$ 1,445,742</b>	<b>-6.0%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**INFORMATION TECHNOLOGY SERVICES FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% Change FY23 Est.</b>
General/Office Supplies	\$ -	\$ 40	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000	\$ 5,000	-28.6%
Small Tools & Equipment <\$10K	31,389	162,102	150,000	150,000	118,500	118,500	118,500	-21.0%
Internet Service	1,495	990	9,100	9,100	3,000	3,000	3,000	-67.0%
Printer Maintenance Services	9,551	11,953	20,000	20,000	20,000	20,000	20,000	0.0%
Professional Services	14,836	8,753	25,600	25,600	15,600	15,600	15,600	-39.1%
Computer Disposal Services	-	-	300	300	300	300	300	0.0%
Communications Maintenance	118,842	156,086	170,600	170,600	181,400	181,400	181,400	6.3%
Contract Maintenance	379,606	533,514	775,690	675,890	906,452	906,452	906,452	34.1%
<b>Total Current Expenditures</b>	<b>555,719</b>	<b>873,438</b>	<b>1,158,290</b>	<b>1,058,490</b>	<b>1,250,252</b>	<b>1,250,252</b>	<b>1,250,252</b>	<b>18.1%</b>
Capital Outlay	72,843	289,592						
License Plate Recognition			220,000	-	-	-	-	
EOC Core Network Switch Replac			25,000	25,000	25,000	25,000	25,000	
Police Interview Room Camera System Refresh			12,000	-	12,000	12,000	12,000	
Rubrik Backup System Expansion			32,700	32,700				
Parking Enforcement LPR platfo			90,000	90,000				
Core network switches replacement			-	-	175,000	175,000	175,000	
Phone system upgrade and move from T1 to SIP trunk service			-	-	75,000	75,000	75,000	
Host servers hardware refresh			-	-	350,000	350,000	350,000	
Zylab platform replacment project			-	-	150,000	150,000	150,000	
HR sw platform project			-	-	20,000	20,000	20,000	
Council Chambers AV Upgrade			-	-	125,000	125,000	125,000	
<b>Total Capital Outlay</b>	<b>72,843</b>	<b>289,592</b>	<b>379,700</b>	<b>147,700</b>	<b>932,000</b>	<b>932,000</b>	<b>932,000</b>	<b>531.0%</b>
<b>Total Expenditures</b>	<b>\$ 628,562</b>	<b>\$ 1,163,030</b>	<b>\$ 1,537,990</b>	<b>\$ 1,206,190</b>	<b>\$ 2,182,252</b>	<b>\$ 2,182,252</b>	<b>\$ 2,182,252</b>	<b>80.9%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**CENTRAL EQUIPMENT FUND**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
<b>Beginning Working Capital</b>	<b>\$ 407,054</b>	<b>\$ 786,945</b>	<b>\$ 914,956</b>	<b>\$ 914,956</b>	<b>\$ 586,735</b>	<b>\$ 586,735</b>	<b>\$ 586,735</b>	
<b>Revenues:</b>								
Charges for Services	271,850	565,300	639,700	639,700	702,500	702,500	702,500	9.8%
Miscellaneous Revenue	828	(6,926)	15,647	9,900	17,600	17,600	17,600	77.8%
<b>Total Revenue</b>	<b>272,678</b>	<b>558,374</b>	<b>655,347</b>	<b>649,600</b>	<b>720,100</b>	<b>720,100</b>	<b>720,100</b>	<b>10.9%</b>
Transfers In	200,000	-	-	-	401,000	401,000	401,000	---
<b>Total Sources</b>	<b>472,678</b>	<b>558,374</b>	<b>655,347</b>	<b>649,600</b>	<b>1,121,100</b>	<b>1,121,100</b>	<b>1,121,100</b>	<b>72.6%</b>
<b>Capital Outlay:</b>								
General Government	28,984	-	42,000	42,000	-	-	-	-100.0%
Public Safety	29,664	208,363	589,821	549,821	527,600	527,600	527,600	-4.0%
Public Works	34,139	222,000	386,000	386,000	781,000	661,000	661,000	71.2%
<b>Total Expenditures</b>	<b>92,787</b>	<b>430,363</b>	<b>1,017,821</b>	<b>977,821</b>	<b>1,308,600</b>	<b>1,188,600</b>	<b>1,188,600</b>	<b>21.6%</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>92,787</b>	<b>430,363</b>	<b>1,017,821</b>	<b>977,821</b>	<b>1,308,600</b>	<b>1,188,600</b>	<b>1,188,600</b>	<b>21.6%</b>
<b>Ending Working Capital</b>	<b>\$ 786,945</b>	<b>\$ 914,956</b>	<b>\$ 552,482</b>	<b>\$ 586,735</b>	<b>\$ 399,235</b>	<b>\$ 519,235</b>	<b>\$ 519,235</b>	<b>-11.5%</b>
<i>Net Change in Working Capital</i>	<i>\$ 379,891</i>	<i>\$ 128,011</i>	<i>\$ (362,474)</i>	<i>\$ (328,221)</i>	<i>\$ (187,500)</i>	<i>\$ (67,500)</i>	<i>\$ (67,500)</i>	

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**CENTRAL EQUIPMENT FUND**  
**REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% Change FY23 Est.</b>
General Government	\$ 13,000	\$ 26,200	\$ 24,700	\$ 24,700	\$ 26,300	\$ 26,300	\$ 26,300	6.5%
Public Safety	120,950	259,500	276,900	276,900	301,100	301,100	301,100	8.7%
Public Works	137,900	279,600	338,100	338,100	375,100	375,100	375,100	10.9%
<b>Total Charges for Services</b>	<b>271,850</b>	<b>565,300</b>	<b>639,700</b>	<b>639,700</b>	<b>702,500</b>	<b>702,500</b>	<b>702,500</b>	<b>9.8%</b>
Miscellaneous Revenue	828	(6,926)	15,647	9,900	17,600	17,600	17,600	77.8%
<b>Total Revenue</b>	<b>272,678</b>	<b>558,374</b>	<b>655,347</b>	<b>649,600</b>	<b>720,100</b>	<b>720,100</b>	<b>720,100</b>	<b>10.9%</b>
Transfer from Capital Projects	-	-	-	-	401,000	401,000	401,000	---
Transfer from General Fund	200,000	-	-	-	-	-	-	---
<b>Total Transfers In</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>401,000</b>	<b>401,000</b>	<b>401,000</b>	<b>---</b>
<b>Total Sources</b>	<b>\$ 744,528</b>	<b>\$ 1,123,674</b>	<b>\$ 1,295,047</b>	<b>\$ 1,289,300</b>	<b>\$ 1,823,600</b>	<b>\$ 1,823,600</b>	<b>\$ 1,823,600</b>	<b>41.4%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**CENTRAL EQUIPMENT FUND**  
**EXPENDITURES AND OTHER USES**

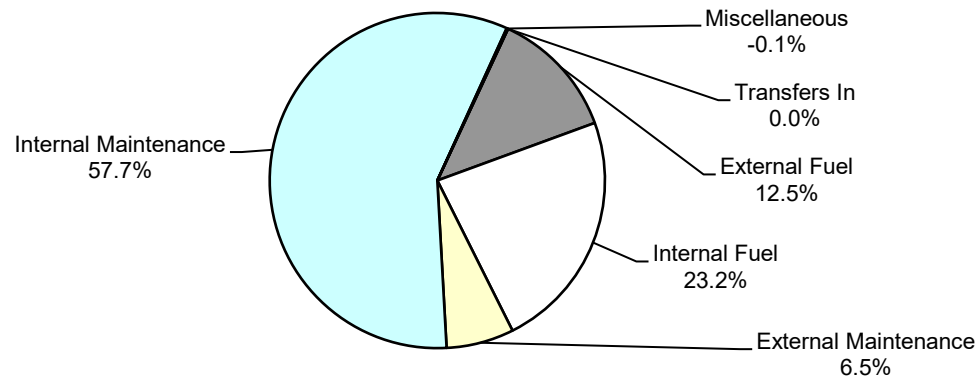
<b>EXPENDITURE DESCRIPTION</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 AMENDED</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 REQUESTED</b>	<b>FY2024 RECOMM'D</b>	<b>FY2024 ADOPTED</b>	<b>% Change FY23 Est.</b>
Capital Outlay:								
General Government	\$ 28,984	\$ -	\$ 42,000	\$ 42,000	\$ -	\$ -	\$ -	-100.0%
Public Safety	29,664	208,363	589,821	549,821	-	-	-	-100.0%
Public Works	34,139	222,000	386,000	386,000	-	-	-	-100.0%
Vehicle - Police Patrol (Five)					437,400	437,400	437,400	---
Vehicle - Police Administration					35,200	35,200	35,200	---
Vehicle - Building Department					55,000	55,000	55,000	---
Elgin Pelican Sweeper					305,000	305,000	305,000	---
Bobcat - Skid Steer Loader					120,000	-	-	---
Freightliner Dump Truck - Streets					260,000	260,000	260,000	---
Bus Floor Jacks					65,000	65,000	65,000	---
Tire Changer					31,000	31,000	31,000	---
<b>Total Operating Expenditures</b>	<b>92,787</b>	<b>430,363</b>	<b>1,017,821</b>	<b>977,821</b>	<b>1,308,600</b>	<b>1,188,600</b>	<b>1,188,600</b>	<b>21.6%</b>
<b>Total Central Equipment Fund</b>	<b>\$ 92,787</b>	<b>\$ 430,363</b>	<b>\$ 1,017,821</b>	<b>\$ 977,821</b>	<b>\$ 1,308,600</b>	<b>\$ 1,188,600</b>	<b>\$ 1,188,600</b>	<b>21.6%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**FLEET MANAGEMENT FUND**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
<b>Beginning Working Capital</b>	<b>\$ 339,889</b>	<b>\$ 265,642</b>	<b>\$ 32,167</b>	<b>\$ 32,167</b>	<b>\$ (83,923)</b>	<b>\$ (83,923)</b>	<b>\$ (83,923)</b>	
<b>Revenues:</b>								
Charges for Services	1,663,209	1,715,788	2,142,541	2,142,541	2,489,870	2,428,671	2,428,671	13.4%
Miscellaneous Revenue	2,909	14,214	2,700	6,046	(3,500)	(3,500)	(3,500)	-157.9%
<b>Total Revenue</b>	<b>1,666,118</b>	<b>1,730,002</b>	<b>2,145,241</b>	<b>2,148,587</b>	<b>2,486,370</b>	<b>2,425,171</b>	<b>2,425,171</b>	12.9%
Transfers In	-	75,000	32,164	32,164	-	-	-	-100.0%
<b>Total Sources</b>	<b>1,666,118</b>	<b>1,805,002</b>	<b>2,177,405</b>	<b>2,180,751</b>	<b>2,486,370</b>	<b>2,425,171</b>	<b>2,425,171</b>	11.2%
<b>Expenditures:</b>								
Fleet Management Operations	1,740,365	2,038,477	2,333,759	2,296,841	2,478,400	2,443,971	2,443,971	6.4%
<b>Total Expenditures</b>	<b>1,740,365</b>	<b>2,038,477</b>	<b>2,333,759</b>	<b>2,296,841</b>	<b>2,478,400</b>	<b>2,443,971</b>	<b>2,443,971</b>	6.4%
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>1,740,365</b>	<b>2,038,477</b>	<b>2,333,759</b>	<b>2,296,841</b>	<b>2,478,400</b>	<b>2,443,971</b>	<b>2,443,971</b>	6.4%
<b>Ending Working Capital</b>	<b>\$ 265,642</b>	<b>\$ 32,167</b>	<b>\$ (124,187)</b>	<b>\$ (83,923)</b>	<b>\$ (75,953)</b>	<b>\$ (102,723)</b>	<b>\$ (102,723)</b>	22.4%
<i>Net Change in Working Capital</i>	<i>\$ (74,247)</i>	<i>\$ (233,475)</i>	<i>\$ (156,354)</i>	<i>\$ (116,090)</i>	<i>\$ 7,970</i>	<i>\$ (18,800)</i>	<i>\$ (18,800)</i>	

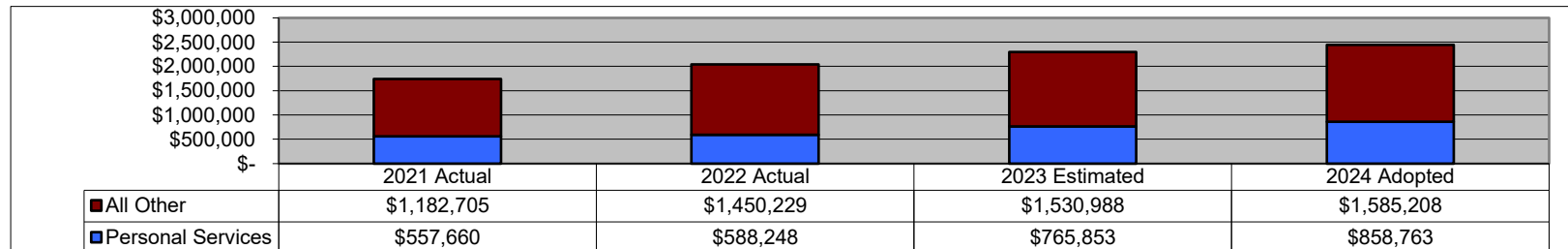
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**FLEET MANAGEMENT FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
External Fuel Charges	\$ 208,585	\$ 319,278	\$ 295,767	\$ 295,767	\$ 303,355	\$ 303,355	\$ 303,355	2.6%
Internal Fuel Charges	375,849	453,185	521,315	521,315	583,271	563,843	563,843	8.2%
External Maintenance Charges	133,153	143,491	148,024	148,024	158,539	158,539	158,539	7.1%
Internal Maintenance Charges	945,622	799,834	1,177,435	1,177,435	1,444,705	1,402,934	1,402,934	19.2%
<b>Total Charges for Services</b>	<b>1,663,209</b>	<b>1,715,788</b>	<b>2,142,541</b>	<b>2,142,541</b>	<b>2,489,870</b>	<b>2,428,671</b>	<b>2,428,671</b>	<b>13.4%</b>
Miscellaneous Income	2,909	14,214	2,700	6,046	(3,500)	(3,500)	(3,500)	-157.9%
<b>Total Miscellaneous Revenue</b>	<b>2,909</b>	<b>14,214</b>	<b>2,700</b>	<b>6,046</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>-157.9%</b>
Transfer from General	-	75,000	32,164	32,164	-	-	-	-100.0%
<b>Total Transfers In</b>	<b>-</b>	<b>75,000</b>	<b>32,164</b>	<b>32,164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Fleet Management Fund</b>	<b>\$ 1,666,118</b>	<b>\$ 1,805,002</b>	<b>\$ 2,177,405</b>	<b>\$ 2,180,751</b>	<b>\$ 2,486,370</b>	<b>\$ 2,425,171</b>	<b>\$ 2,425,171</b>	<b>11.2%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2024**  
**FLEET MANAGEMENT**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	FY2024 ADOPTED	% Change FY23 Est.
Salaries & Wages - Regular	\$ 347,518	\$ 347,518	\$ 486,398	\$ 486,398	\$ 560,556	\$ 560,556	\$ 560,556	15.2%
Buyout - Compensated Absences	3,400	4,623	9,355	9,355	10,780	10,780	10,780	15.2%
Overtime	898	898	1,105	500	1,000	1,000	1,000	100.0%
FICA & Medicare	27,786	31,149	37,949	37,949	43,784	43,784	43,784	15.4%
Health Insurance	102,736	118,449	123,283	123,283	123,283	123,283	123,283	0.0%
Vision Insurance	1,110	1,132	1,135	1,135	1,132	1,132	1,132	-0.3%
Dental Insurance	4,154	7,884	5,746	5,746	5,746	5,746	5,746	0.0%
Wyoming Retirement	59,710	66,540	83,459	83,459	93,477	93,477	93,477	12.0%
Workers' Compensation	3,307	7,510	12,854	12,854	14,518	14,518	14,518	12.9%
State Unemployment	3,424	37	1,662	1,662	1,662	1,662	1,662	0.0%
Disability/Life Insurance	3,616	2,509	3,512	3,512	2,825	2,825	2,825	-19.6%
Janitorial Supplies	216	61	250	250	250	250	250	0.0%
Uniforms	742	246	1,400	1,400	1,400	1,400	1,400	0.0%
Small Tools & Equipment <\$10K	9,121	9,236	15,000	12,000	15,000	15,000	15,000	25.0%
Tools	8,254	5,443	18,750	5,000	11,250	11,250	11,250	125.0%
Petroleum for Resale	522,126	756,302	746,933	746,933	823,312	804,825	804,825	7.8%
Parts for Resale	554,691	541,290	655,708	655,708	664,595	648,653	648,653	-1.1%
Postage	-	49	200	50	100	100	100	100.0%
Physicals	200	285	600	450	600	600	600	33.3%
Repair & Maint - Shop Parts	3,370	1,420	1,931	173	3,036	3,036	3,036	1651.6%
Repair & Maint - Shop Labor	2,380	2,176	3,040	1,660	3,465	3,465	3,465	108.7%
Repair & Maint - Machinery	2,433	3,073	12,000	7,000	8,500	8,500	8,500	21.4%
Petroleum Products	1,318	1,923	1,951	1,507	1,859	1,859	1,859	23.3%
Repair & Maint - Fuel Depot	23,339	38,379	6,500	4,000	4,000	4,000	4,000	0.0%
Uniform Cleaning	2,079	1,799	2,100	1,500	2,000	2,000	2,000	33.3%
Training, Travel, & Meetings	-	2,009	7,500	2,000	4,500	4,500	4,500	125.0%
Central Equipment Fund Rental	13,000	26,200	24,700	22,642	21,600	21,600	21,600	-4.6%
IT Services	35,410	57,090	65,245	65,245	49,917	49,917	49,917	-23.5%
Property Insurance	330	417	442	436	566	566	566	29.8%
Liability Insurance	3,696	2,832	3,051	3,034	3,687	3,687	3,687	21.5%
<b>Total Fleet Management Operations</b>	<b>1,740,365</b>	<b>2,038,477</b>	<b>2,333,759</b>	<b>2,296,841</b>	<b>2,478,400</b>	<b>2,443,971</b>	<b>2,443,971</b>	<b>6.4%</b>







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**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**



**FIVE – YEAR CAPITAL IMPROVEMENT PROGRAM**

## 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 2024-2028 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 5<sup>th</sup> 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 benefiting 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, 2019, and 2022.

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 2024 - 2028**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2024 Adopted</b>	<b>FY2025 Requested</b>	<b>FY2026 Requested</b>	<b>FY2027 Requested</b>	<b>FY2028 Requested</b>	<b>Total</b>
<b>2006 SPET</b>						
<b>Beginning Fund Balance</b>	<b>255,384</b>	-	-	-	-	
<b>Revenues</b>	-					
<b>Expenditures:</b>						
North King to Forest Service (Rec Center Roadway)	255,384					255,384
<b>Total Expenditures</b>	<b>255,384</b>	-	-	-	-	<b>255,384</b>
<b>Ending Fund Balance</b>	-	-	-	-	-	
<b>2010 SPET</b>						
<b>Beginning Fund Balance</b>	<b>116,472</b>	<b>119,972</b>	<b>90,928</b>	<b>92,747</b>	<b>94,602</b>	
<b>Revenues</b>	<b>3,500</b>	<b>2,399</b>	<b>1,819</b>	<b>1,855</b>	<b>1,892</b>	
<b>Expenditures:</b>						
<b>Energy Projects Public Buildings (\$3,790,000)</b>						
EV / DC fast chargers / other		31,443				
<b>Total Expenditures</b>	-	<b>31,443</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>119,972</b>	<b>90,928</b>	<b>92,747</b>	<b>94,602</b>	<b>96,494</b>	
<b>2014 SPET</b>						
<b>Beginning Fund Balance</b>	<b>3,178,649</b>	<b>2,748,749</b>	<b>1,953,724</b>	<b>1,652,798</b>	<b>486,054</b>	
<b>Revenues</b>	<b>80,100</b>	<b>54,975</b>	<b>39,074</b>	<b>33,056</b>	<b>9,721</b>	
<b>Expenditures:</b>						
North Cache Streetscape Phase II	10,000		90,000	855,000		955,000
Gregory Lane Complete St/Drainage	500,000	850,000				1,350,000
Cache Creek Tube - Phase I						-
Center Street Ped Improvements			250,000			250,000
East Broadway					345,000	345,000
Maple Way / Snow King & Scott Ln (Complete Street)				344,800		344,800
<b>Total Expenditures</b>	<b>510,000</b>	<b>850,000</b>	<b>340,000</b>	<b>1,199,800</b>	<b>345,000</b>	<b>3,244,800</b>
<b>Ending Fund Balance</b>	<b>2,748,749</b>	<b>1,953,724</b>	<b>1,652,798</b>	<b>486,054</b>	<b>150,776</b>	

**TOWN OF JACKSON, WYOMING**  
**5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2024 - 2028**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2024 Adopted</b>	<b>FY2025 Requested</b>	<b>FY2026 Requested</b>	<b>FY2027 Requested</b>	<b>FY2028 Requested</b>	<b>Total</b>
<b>2016 SPET</b>						
<b>Beginning Fund Balance</b>	<b>310,666</b>	<b>299,366</b>	<b>285,353</b>	<b>271,060</b>	<b>256,481</b>	
<b>Revenues</b>	<b>8,700</b>	<b>5,987</b>	<b>5,707</b>	<b>5,421</b>	<b>5,130</b>	
<b>Expenditures:</b>						
West Broadway Landslide	20,000	20,000	20,000	20,000	20,000	100,000
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>100,000</b>
<b>Ending Fund Balance</b>	<b>299,366</b>	<b>285,353</b>	<b>271,060</b>	<b>256,481</b>	<b>241,611</b>	
<b>2019 SPET</b>						
<b>Beginning Fund Balance</b>	<b>8,808,613</b>	<b>10,436,464</b>	<b>2,145,193</b>	<b>2,143,097</b>	<b>1,203,459</b>	
<b>Revenues</b>	<b>7,320,575</b>	<b>208,729</b>	<b>42,904</b>	<b>42,862</b>	<b>24,069</b>	
<b>Expenditures:</b>						
Core Maintenance Facility	5,351,574					5,351,574
Thaw Well Design & Install	341,150					341,150
Gregory Lane Complete Street		8,500,000				8,500,000
Cache Tube			45,000	982,500	825,000	1,852,500
<b>Total Expenditures</b>	<b>5,692,724</b>	<b>8,500,000</b>	<b>45,000</b>	<b>982,500</b>	<b>825,000</b>	<b>16,045,224</b>
<b>Ending Fund Balance</b>	<b>10,436,464</b>	<b>2,145,193</b>	<b>2,143,097</b>	<b>1,203,459</b>	<b>402,528</b>	

**TOWN OF JACKSON, WYOMING**  
**5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2024 - 2028**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2024 Adopted</b>	<b>FY2025 Requested</b>	<b>FY2026 Requested</b>	<b>FY2027 Requested</b>	<b>FY2028 Requested</b>	<b>Total</b>
<b>Capital Projects Fund (5th Cent)</b>						
<b>Beginning Fund Balance</b>	<b>12,377,766</b>	<b>4,330,465</b>	<b>4,397,437</b>	<b>4,628,613</b>	<b>5,809,271</b>	
<b>Revenues</b>	<b>15,617,588</b>	<b>6,216,018</b>	<b>6,217,358</b>	<b>6,221,981</b>	<b>6,245,595</b>	
<b>Expenditures:</b>						
Annual Street Maintenance	900,000	900,000	900,000	950,000	950,000	4,600,000
Annual R&M - Boardwalks	106,000	108,120	110,282	112,488	114,738	551,628
Annual R&M-Paint Projects	90,000	90,000	90,000	90,000	90,000	450,000
Stormwater Management Program	343,219					343,219
Broadway inlets at Jean, Gros Ventre		40,000	450,000			490,000
Vine St 770 LF			500,000			500,000
S Park Loop Rd Turn Lane					435,000	435,000
North King Street Charter Bus & Gill Sidewalk (water, sewer) 550'-LF		990,000				990,000
Simon Lane Realignment		500,000				500,000
Downtown Pedestrian Project - Center St	20,000		250,000			270,000
North Cache Streetscape Phase II (Storm drainage)				1,000,000		1,000,000
Snow King & Maple Way (Water & Sewer) 1,820'-LF					1,000,000	1,000,000
Parking garage structural columns	25,000					25,000
Cemetery Privacy fence	29,295					29,295
Cemetery Stairs/walkways		49,896				49,896
Cemetery Blocks 16-17 and cremation plots			52,929			52,929
Cemetery Block 1				92,757		92,757
Cemetery Block 3					52,071	52,071
General ROW Improvements	50,000	50,000	50,000			150,000
Hand-Held Radios (2)	25,000					25,000
Dispatch (County)	593,015	270,000	270,000			1,133,015
Fire/EMS (County)	504,160	400,000	400,000	400,000	400,000	2,104,160
Emergency Management	59,800					59,800
Parks & Recreation (County)	8,047,548	396,980	809,600	462,760	462,760	10,179,648
SK- Patio/Airlock Replacements	30,000					30,000
Snow King Center Improvements - New Roof (ski club, 3 phas	350,000		15,000	650,000		1,015,000
Snow King Ice Rink 2nd Floor Sprinkler System		50,000				50,000
Snow King Ice Ring Rubber Floor Replacement		125,000	30,000	30,000		185,000
Snow King Housing - dumpster enclosure					10,000	10,000
TOJ Bicycle Network Improvements	125,000	25,000	25,000	25,000	25,000	225,000
Pathways Annual Cap. Repairs	25,000	25,750	26,523	27,318	28,138	132,728



**TOWN OF JACKSON, WYOMING**  
**5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2024 - 2028**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2024 Adopted</b>	<b>FY2025 Requested</b>	<b>FY2026 Requested</b>	<b>FY2027 Requested</b>	<b>FY2028 Requested</b>	<b>Total</b>
<b>Capital Projects Fund (5th Cent) continued</b>						
E-Bike Safety Improvements	300,000					300,000
Bike Racks	7,000	7,000	7,000	7,000	7,000	35,000
Pathway Bench	5,000	5,000	5,000	5,000	5,000	25,000
USFWS Connector & North Cache	35,000					35,000
Scott Lane-Maple Way Bike/Ped	40,000					40,000
Town Hall elevator control replacement		150,000				150,000
Town Hall paint/stain			45,000			45,000
Town Hall 2nd Floor Office Space Reallocation - West Side			385,000			385,000
Town Hall 1st Floor Office Space Reallocation				275,000		275,000
Parking Garage Upper Deck Concrete Sealing & Restriping		140,000				140,000
Parking Garage sprinkler system		140,000				140,000
VH RepairRoof Internal Gutters	25,000					25,000
Vertical Harvest stairs, rails - repair and paint	30,000					30,000
Core Maintenance Facility	10,141,190					10,141,190
Fuel Island	720,000					720,000
PW Yard Master Plan		40,000				40,000
Commercial properties radon remediation	25,000					25,000
Climate Action Projects	250,000					250,000
BUILD Grant		607,300	576,848			1,184,148
Transfer to Central Equipment	401,000					401,000
Debt Service - Utility Funds	362,662	1,039,000	988,000	914,000	837,000	4,140,662
<b>Total Expenditures</b>	<b>23,664,889</b>	<b>6,149,046</b>	<b>5,986,182</b>	<b>5,041,323</b>	<b>4,416,706</b>	<b>45,258,147</b>
<b>Ending Fund Balance</b>	<b>4,330,465</b>	<b>4,397,437</b>	<b>4,628,613</b>	<b>5,809,271</b>	<b>7,638,159</b>	

**TOWN OF JACKSON, WYOMING**  
**5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2024 - 2028**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2024 Adopted</b>	<b>FY2025 Requested</b>	<b>FY2026 Requested</b>	<b>FY2027 Requested</b>	<b>FY2028 Requested</b>	<b>Total</b>
<b>Water Fund</b>						
<b>Expenditures:</b>						
Zone 3 Tank Supply & Storage Development	50,000					50,000
North King water line (SPET 2019 Rec Center) (new)	152,187					152,187
Well #9	52,298					52,298
Well #9 (completion and well house construction)	1,200,000					1,200,000
Flat Creek Dr. South Waterline	160,000					160,000
Meter Replacement Program	350,000					350,000
Jackson water line (Hansen to Kelly)	75,000					75,000
Gregory Lane (Complete St./Water/Sewer/Storm)	123,000	895,000				1,018,000
S. Millward Waterline	500,000					500,000
Snow king dr water line & pump house	84,000	700,000				784,000
Lead/copper rule inspections and upgrades	200,000	200,000	200,000	200,000	200,000	1,000,000
Vine St (Complete St./Water/Sewer) 850 LF Pipe		575,000				575,000
Snow King Ave Mainline		77,760	648,000			725,760
Upper Cache Creek Dr			110,000	916,667		1,026,667
N. Millward Phase 1 & 2 (Design)			100,000			100,000
N. Millward Phase 1				400,000		400,000
N. Millward & Mercill Phase 2					575,000	575,000
West Aspen St.				52,800	440,000	492,800
Spruce Dr.				32,400	270,000	302,400
Pine Dr.				28,200	235,000	263,200
E. Broadway Waterline (Complete St./Water/Sewer)					106,000	106,000
<b>Total Expenditures</b>	<b>2,946,485</b>	<b>2,447,760</b>	<b>1,058,000</b>	<b>1,630,067</b>	<b>1,826,000</b>	<b>9,908,312</b>

**TOWN OF JACKSON, WYOMING**  
**5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2024 - 2028**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2024 Adopted</b>	<b>FY2025 Requested</b>	<b>FY2026 Requested</b>	<b>FY2027 Requested</b>	<b>FY2028 Requested</b>	<b>Total</b>
<b>Sewer Fund</b>						
<b>Expenditures:</b>						
Flat Creek Drive New Sewer Main Phase - I - 700'-LF	230,000	850,000				1,080,000
RWP Pump VFD Replacement (5)	80,000					80,000
WWTP IPS Siding	70,000					70,000
Gill Ave & Alley	520,000					520,000
Emergency portable pump trailer	120,000					120,000
WWTP Backup Blower	225,000					225,000
WWTP Blower Building Siding	30,000					30,000
Gregory Lane (SPET Complete St)	177,000	1,731,000				1,908,000
Jail manhole/main evaluation	20,000					20,000
Vine St. (Complete St./Water/Sewer) 825 LF Pipe		500,000				500,000
Hillside Townhomes		74,550	745,500			820,050
E Broadway sewers (fix bellies)			500,000			500,000
Upper Cache Creek Dr			125,000	1,041,667		1,166,667
Snow King and Maple Way (Complete St./Sewer)				48,000	925,000	973,000
E. Broadway Sewer (Complete St./Sewer/Water)					106,000	106,000
Halpin Sewer					40,200	40,200
<b>Total Expenditures</b>	<b><u>1,472,000</u></b>	<b><u>2,305,550</u></b>	<b><u>1,370,500</u></b>	<b><u>1,089,667</u></b>	<b><u>1,071,200</u></b>	<b><u>7,078,917</u></b>



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# **TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2024**



## **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 (5<sup>TH</sup>-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 (6<sup>TH</sup>-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).



