



Town of Jackson

FY2025 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, 2025**



INTRODUCTION

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



Dear Mayor Morton Levison and Town Council:

Transmitted here is the adopted Budget for the Town of Jackson for fiscal year 2025 (FY25) July 1, 2024 - June 30, 2025. The Town continues to work to balance current needs while preparing for a dynamic 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. This will largely be a status quo budget year where the Town continues to work on matching existing levels of service with capacity. In this budget, the Town continues to focus on staff retention and maintaining standard departmental budgets to provide expected levels of service while considering prudent requests for modest increases focused on staff retention and matching service levels with capacity. The Town's budget provides the following to our community.

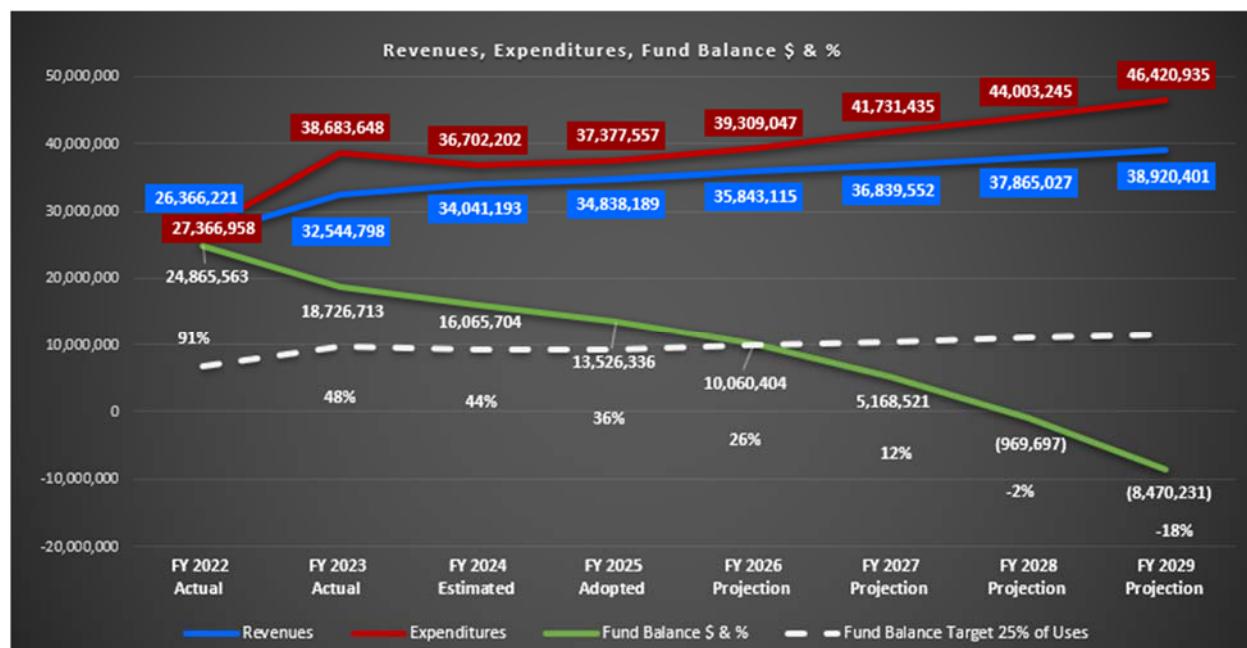
- Investment in the Town's incredible staff to retain and recruit employees who provide quality services on which our community can rely.
- Resources to maintain and protect critical infrastructure including streets, water and sewer.
- Clean drinking water, community safety, and consistent snow removal.
- Improvements and new infrastructure added to Gregory Lane above and below ground.
- Allocations to support health and human service providers to deliver critical programs.
- A prudent reserve account providing a cushion for unforeseen challenges.

The approved budget included here addresses the high value our organization places on its employees. The Town's recent compensation study recognizes our staff as our greatest asset. The Pay Philosophy Town Council adopted states, *"The Town is committed to showing how much it values its employees through comprehensive compensation and benefits packages. The Town of Jackson's philosophy is to retain the incredible staff we have and recruit new staff fitting into our organizational culture and philosophy..."* Along with this philosophy, Council adopted an annual two step wage adjustment process including: 1) a cost of labor adjustment and 2) a merit increase. For FY25, the cost of labor adjustment is a 4.6% increase along with a merit increase of 2.5% for all eligible Town employees. These annual increases are a critical part of the Town's employee retention strategy, and I see the merit increase as crucial for all Town of Jackson staff.

The historically high inflation rates we continue to experience provide the Town with two sides of the same coin. We benefit from increased sales tax but are also impacted by the high cost of goods, materials, and labor. This includes capital projects already underway and previously approved Specific Purpose Excise Tax (SPET) projects, which are much more costly than originally projected. The Town is committed to seeing these projects through but like both the Core Maintenance Shop and the Rec Center completed this year, the Town will need to identify significant funding above and beyond SPET to complete future projects. Annual streets maintenance, Gregory Lane, King Street, and continuation of the BUILD projects are the primary focus for capital funding in this year's budget. The budget first prioritizes an increase of funds for annual street maintenance to maintain and improve current infrastructure. In addition, the Town has already begun planning for and engaging the community about upgrades and improvements to the Gregory Lane corridor voted forward as a SPET initiative in 2019. This project will be the single largest public works project the Town has taken on to date. Furthermore,

the budget includes improvements and upgrades to King Street, including water, sewer, and stormwater infrastructure and adding commercial bus parking to support the downtown. The final capital projects proposed this year are related to the previously approved BUILD grant, including the Stilson Transit Center and START traffic signal prioritization controls, both of which are critical to ensure our community can meet its transportation goals.

SPET dollars fund many capital projects, providing one time revenue to address community priorities. They do not support ongoing maintenance, upkeep, or increased staffing 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, which projects that within five years the Town's revenues and reserve funds will no longer be able to cover expenditures. The opening of new facilities and purchase of new equipment (i.e. buses) are times to celebrate but also put our community's needs and wants into focus as they come without new revenue to cover increased staffing and ongoing expenses for maintenance and upkeep. This year's adopted budget is balanced due to the use of \$4.0 million from reserves, a temporary solution that we cannot count on beginning in FY26.



Over the past year the Town worked cooperatively with our County partners to place a Special Purpose Excise Tax (SPET) for a new Justice center on the November ballot. Part of this negotiation was the inclusion of a revised Town/County funding split should the SPET measure be approved that would be effective in FY26. We will know if that initiative passes after November's election. To reiterate, this budget relies on traditional funding resources and only includes modest increases largely related to staff retention and inflation..

At its annual retreat, Council developed a clear list of priorities and associated projects for this calendar year. The adopted FY2025 budget complements this effort with funding identified for work on Regional Transportation planning, a Sustainability and Climate Action Plan, continued work by the Equity Task Force, and a Stormwater Management Plan just to highlight a few items. Staff finds it reassuring to have these priorities laid out in advance, which provides the ability to plan both financially and policy-wise.

In summary, the goals of the FY2025 adopted budget are to continue to work to retain and recruit a quality workforce for years to come, to support the construction and build-out of Gregory Lane and King Street, and to maintain our critical street infrastructure while continuing to explore organizational efficiencies.

With these overall goals in mind, the Town is working to ensure its fiscal responsibility by maintaining approximately 25% of total revenue in its reserve fund for emergencies, downturns, or other unforeseen challenges. The FY25 adopted budget projects a reserve fund of 33%. 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 continue to weather volatility, the Town will monitor expenditures and revenues closely and report quarterly about how projections and expenses are tracking with the budget to make adjustments as necessary.

The FY25 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 Finance Director Kelly Thompson. Thompson does an incredible job 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
Town Manager

EXPENDITURE FUNDS

The adopted budget for all funds excluding transfers out for FY25 is \$89,092,437 down from an estimated \$104,786,870 in FY24. The main reason for the reduction from FY24 to FY25 is the decrease in capital projects, including completion of Core Maintenance Facility and Recreation Center Addition. Please see Figure 1 below which illustrates Town reserves, revenues, and expenditures for Fiscal Years 2023, 2024 and 2025.

The General Fund Budget for FY25 is \$37,377,557, a \$675,355 increase from FY24's estimated expenditures. The major drivers are an increase in Town total compensation adjustments and in County Managed Joint Departments largely made up of personnel cost. 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 3.49 new FTE to help maintain current core levels of service including START variable drivers, Facilities Assistant, Deputy Town Manager, and Winter Seasonal Plow Driver.

Regarding Employee Benefits, the adopted draft budget includes a 7.1% wage increase comprised of 4.6% cost of labor adjustment per compensation plan and a 2.5% merit increase.

Health care costs are projected to increase approximately 3%. This cost increase is being driven by claims, reinsurance and an increase in FTE participants and their family members. Premium rates charged by the Employee Insurance Fund were kept flat in FY24 due to a healthy fund balance. Due to a high claim year in FY24, the health plan internal charge rate to the respective funds increased by 5% in FY25. 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 with an expenditure budget totaling \$22,361,768 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 (\$10.0M operations and \$7.4M capital) for the transit system. Significant items include \$350,000 for Miller Park dog leash improvements, \$200,000 for Karns Meadow Master Plan & CUP, \$7,249,780 for 9 bus replacements (Town local share \$758,524), 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 \$3.7M in water capital expenditures including waterline repairs and replacement, a new Federally required lead/copper inspection and replacement program, continued replacement of meters and \$4.4M in wastewater capital improvements including Gregory Lane and King Street.

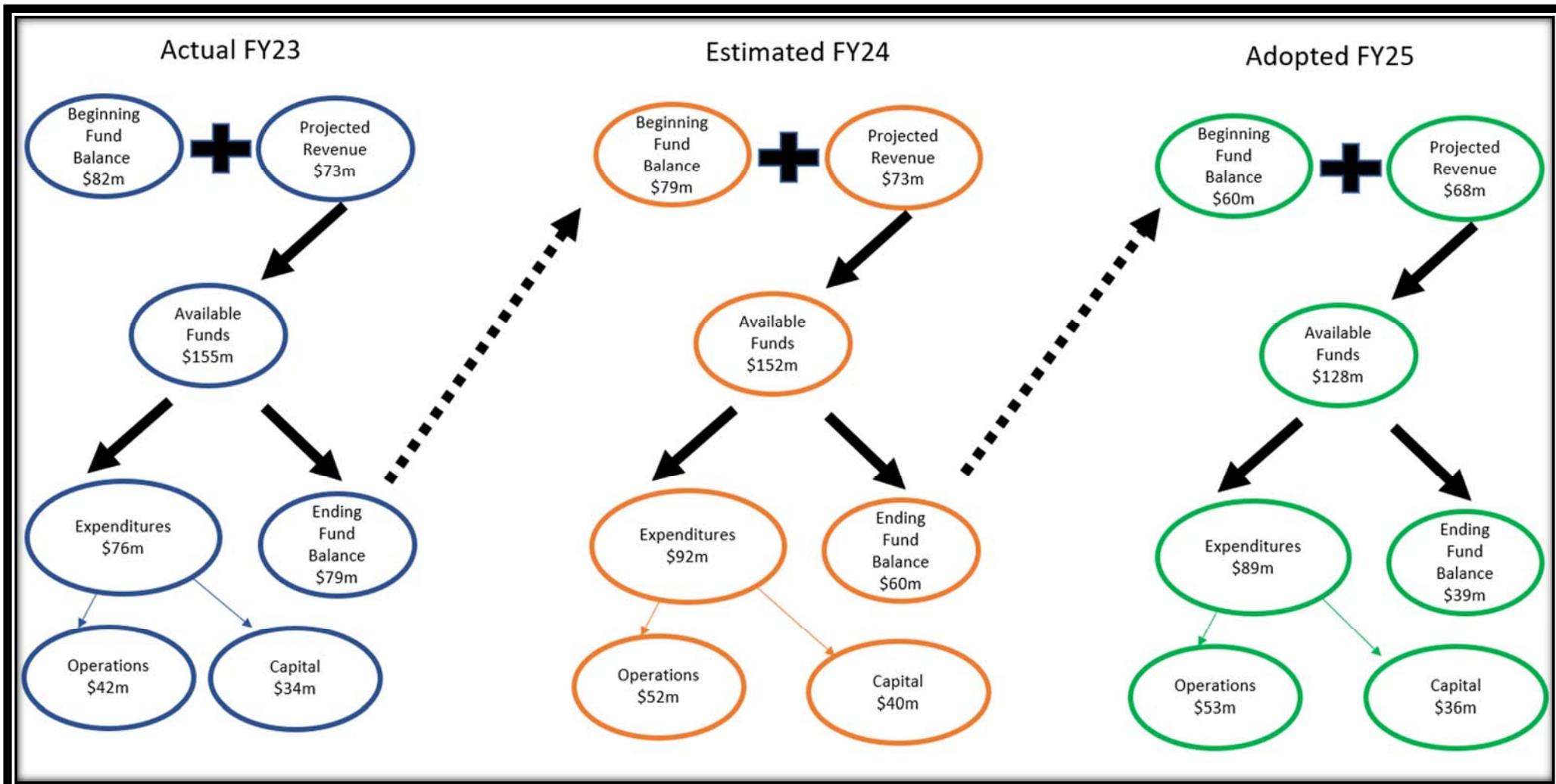
Internal Service Funds provide support services on a cost-reimbursement basis. These include Fleet Maintenance, Employee Insurance, Information Technology Services, and Central Equipment including all Town vehicles and heavy equipment. Examples of equipment include police cars, snowplows, front-end

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 \$1.4M include 5 vehicles, 4 public works heavy equipment machines and IT Wi-Fi infrastructure are included this year.

For our Capital Improvement Program (CIP) the 5th cent local option sales tax revenue (\$11.2M) 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. This budget includes \$36,160,911 in capital expenditures. Significant projects include:

- \$13,502,000 Gregory Lane (complete street)
- \$1,970,000 North King Street (complete street)
- \$800,000 Broadway ADA Improvements
- \$593,105 Teton County Public Radio System
- \$1,500,000 Annual Street Maintenance

Figure 1



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

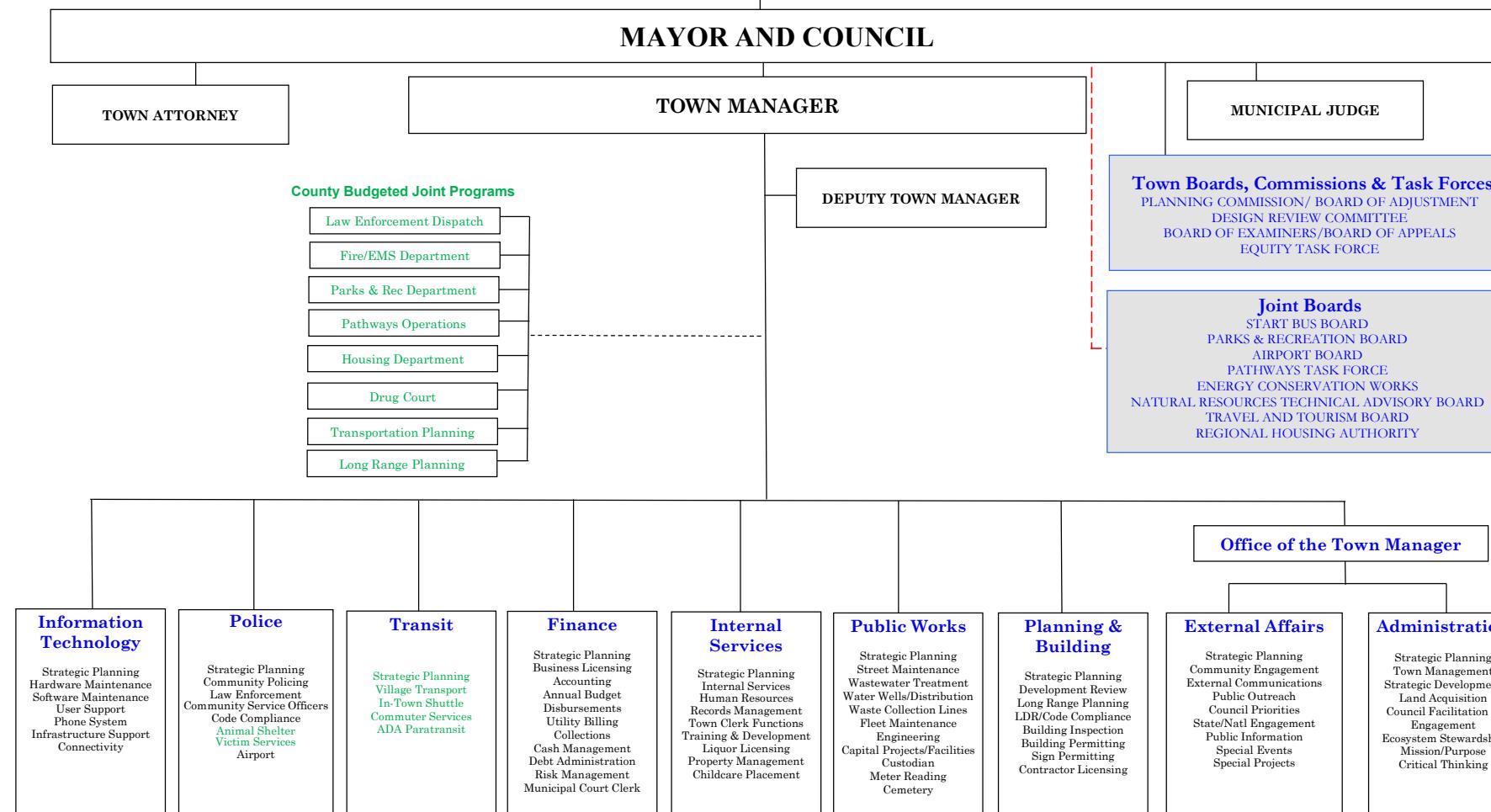
Town Manager.....	Tyler Sinclair
Town Attorney	Lea Colasuonno
Municipal Judge.....	Christopher Leigh
Director of Internal Services	Roxanne Robinson
Director of External Services.....	Susan Scarlata
Finance Director	Kelly Thompson
Police Chief	Michelle Weber
Planning and Building Director	Paul Anthony
Public Works Director	Floren Poliseo
Transit Director	Bruce Abel
IT Director	Michael "Zolo" Palazzolo

JOINT TOWN/COUNTY STAFF

Interim Fire/EMS Chief	Mike Moyer
Parks & Recreation Director.....	Steve Ashworth
Jackson/Teton County Affordable Housing Director	April Norton

TOWN OF JACKSON ORGANIZATION

Residents of the Town of Jackson



A Look at the Budget by Fund

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

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

- General Fund - one of five governmental fund types that typically serve as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds - used to account for the revenue derived from specific taxes or other earmarked revenue sources that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the Town include Affordable Housing, Parking Exactions, Park Exactions, Employee Housing, Animal Care, Lodging Tax Fund and the START Bus System.
- Capital Projects Funds - established to account for resources used for the acquisition and construction of capital facilities by the Town, except those financed by proprietary funds. Capital Projects funds of the Town include those financed with a portion of the 5th Cent sales tax, Specific Purpose Excise Taxes (2006, 2010, 2014, 2016, 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 37% of total fund uses. Transfers out account for 20% 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 2025
GENERAL FUND
REVENUES, EXPENDITURES, & CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Beginning Fund Balance	\$ 21,939,880	\$ 24,865,365	\$ 18,726,713	\$ 18,726,713	\$ 16,065,704	\$ 16,065,704	\$ 16,065,704	
Revenues:								
Taxes	11,523,922	12,021,389	12,512,280	12,496,360	12,853,728	12,853,728	12,853,728	2.7%
Licenses & Permits	1,812,270	1,636,675	1,648,623	1,777,433	1,534,843	1,534,843	1,534,843	-6.4%
Intergovernmental	14,411,001	14,875,386	15,424,435	15,498,411	15,888,358	15,856,509	15,835,834	2.7%
Charges for Services	682,649	776,335	936,334	799,558	742,558	742,558	742,558	-24.2%
Fines & Forfeitures	368,412	466,907	385,000	300,000	310,000	310,000	310,000	-25.0%
Miscellaneous	157,151	873,862	899,924	1,098,461	1,218,377	1,218,377	1,218,377	29.0%
Total Revenue	28,955,405	30,650,554	31,806,596	31,970,223	32,547,864	32,516,015	32,495,340	2.2%
Transfers In	1,337,031	1,894,246	2,070,970	2,070,970	2,544,713	2,364,731	2,342,849	13.1%
Total Sources	30,292,436	32,544,800	33,877,566	34,041,193	35,092,577	34,880,746	34,838,189	2.8%
Expenditures:								
General Government	5,526,488	6,448,478	8,111,501	7,630,359	8,718,308	8,552,272	8,380,939	3.5%
Public Safety	8,494,841	9,498,227	12,177,263	11,714,401	12,863,187	12,662,145	12,251,799	0.6%
Public Works	2,622,887	3,071,751	3,594,777	3,534,380	4,325,286	3,993,131	3,875,617	7.9%
Community Health & Human Services	1,016,476	1,216,307	1,471,900	1,456,900	1,567,651	1,471,900	1,567,651	6.6%
Community Initiatives	280,702	352,002	470,675	464,175	533,200	512,575	530,700	12.9%
Culture & Recreation	1,395,721	1,003,088	2,377,072	2,352,534	2,786,501	3,085,125	3,085,125	30.1%
General Unallocated	224,150	320,001	355,047	321,148	467,032	390,232	390,232	11.0%
Total Expenditures	19,561,265	21,909,854	28,558,235	27,473,897	31,261,165	30,667,380	30,082,063	5.5%
Transfers Out	7,805,686	16,773,598	9,568,167	9,228,305	7,495,111	7,295,494	7,295,494	-24.6%
Total Uses	27,366,951	38,683,452	38,126,402	36,702,202	38,756,276	37,962,874	37,377,557	-2.0%
Ending Fund Balance	\$ 24,865,365	\$ 18,726,713	\$ 14,477,877	\$ 16,065,704	\$ 12,402,005	\$ 12,983,576	\$ 13,526,336	
Change in Fund Balance	2,925,485	(6,138,652)	(4,248,836)	(2,661,009)	(3,663,699)	(3,082,128)	(2,539,368)	

General Fund Revenues

General taxes consist of the one percent local option sales tax (5th Cent) and franchise taxes on the gross sales of electricity, gas, cable, trash, telephone, and recycling service in Town. Because the Town has 46% of the County's population, the local option tax is split 46% for the Town and 54% for the County. The 5th Cent sales tax supports General Fund operations and capital projects. Consistent with historical practice, the General Fund will retain 50% of the 5th 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 2024 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 stay flat over FY2024 estimates.

General Taxes	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated	FY2025 Requested	FY2025 Recomm'd	FY2025 Adopted	% Change FY24 Amend
1% Local Sales & Use Tax	\$ 10,179,620	\$ 10,505,372	\$ 10,869,676	\$ 10,869,676	\$ 11,195,765	\$ 11,195,765	\$ 11,195,765	3.0%
Lodging Tax - General	427,068	455,231	475,070	462,060	473,611	473,611	473,611	-0.3%
Property Taxes	252,255	378,488	457,697	457,697	480,582	480,582	480,582	5.0%
Motor Vehicle Fees	27,876	29,347	40,000	30,000	30,000	30,000	30,000	-33.3%
Franchise Tax-Electric	207,606	193,465	193,464	192,268	192,268	192,268	192,268	-0.6%
Franchise Tax-Gas&Propane	39,945	92,865	92,864	96,364	96,364	96,364	96,364	3.6%
Franchise Tax-Cable	125,239	131,871	128,000	124,270	128,000	128,000	128,000	0.0%
Franchise Tax-Trash	223,141	210,080	211,200	226,886	215,000	215,000	215,000	1.7%
Franchise Tax-Phone	22,164	17,615	22,523	18,000	18,000	18,000	18,000	-25.1%
Franchise Tax-Small Cell	15,000	3,038	20,000	15,000	20,000	20,000	20,000	0.0%
Franchise Tax-Recycling	4,008	4,017	1,786	4,139	4,138	4,138	4,138	56.8%
Total	\$ 11,523,922	\$ 12,021,389	\$ 12,512,280	\$ 12,496,360	\$ 12,853,728	\$ 12,853,728	\$ 12,853,728	2.7%

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 FY2025, most fees will incur a 3.48% increase over FY2024, 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 68% of the total \$1,028,043 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 14% decrease due to a projected reduction in large permits from FY2024.

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.

Town has received \$53,205 in opioid settlement funds, which have not been put to use to date.

A Look at the Budget by Fund

Intergovernmental	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adopted	FY24 Amend
4% State Sales & Use Tax	12,478,912	12,850,112	13,307,507	13,307,507	13,706,733	13,706,733	13,706,733	3.0%
Gasoline Tax	459,627	471,933	416,149	476,652	476,652	476,652	476,652	12.7%
Cigarette Tax	19,347	18,585	19,575	16,727	16,727	16,727	16,727	-17.0%
Severance Tax	387,321	390,457	387,321	383,921	385,000	385,000	385,000	-0.6%
Federal Mineral Royalties	544,422	538,701	544,422	545,000	545,000	545,000	545,000	0.1%
Lottery Distribution	27,584	61,025	30,000	45,000	30,000	30,000	30,000	0.0%
TTB Destination Grant	-	-	14,000	14,000	-	-	-	-100.0%
State/Federal Grants - Police	26,108	25,875	21,706	18,706	17,200	17,200	17,200	-24.1%
Victim Services Grant	124,254	89,348	90,925	95,925	90,925	90,925	90,925	0.0%
County Reimburse - Joint Depts.	343,426	429,350	592,830	594,973	620,121	588,272	567,597	-4.2%
Opioid Settlements	-	-	-	-	-	-	-	---
Total	\$ 14,411,001	\$ 14,875,386	\$ 15,424,435	\$ 15,498,411	\$ 15,888,358	\$ 15,856,509	\$ 15,835,834	2.7%

Charges for services for the General Fund are 2% of total fund revenues. Further, Teton County provides revenue generating parks, recreation, and EMS 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. Since 2012, the Jackson Hole Airport has reimbursed the Town annually for police protection services. The FY2025 amount increased to \$640,058. Previously, the school district reimbursed the Town \$65,000 annually for a school resource officer. The school district terminated this agreement after the 2023/2024 school year.

Fines and forfeitures account for approximately 1% of the Town's budgeted revenues.

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 4.8%. Therefore, interest earnings are estimated to increase significantly from 2024 across all funds. Miscellaneous revenues also include \$492,427 in facility and property lease revenues.

Summary	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adopted	FY24 Amend
Charges for Services	\$ 682,649	\$ 776,335	\$ 936,334	\$ 799,558	\$ 742,558	\$ 742,558	\$ 742,558	-7.1%
Fines & Forfeitures	368,412	466,907	385,000	300,000	310,000	310,000	310,000	3.3%
Miscellaneous	157,151	873,862	899,924	1,098,461	1,218,377	1,218,377	1,218,377	10.9%
Total	\$ 1,208,212	\$ 2,117,104	\$ 2,221,258	\$ 2,198,019	\$ 2,270,935	\$ 2,270,935	\$ 2,270,935	3.3%

Joint Departments

The Town and County partner to provide single source services to residents and visitors. The Town provides START Bus (Special Revenue Fund), Victim Services, and Animal Shelter services. The County provides Fire/EMS, Emergency Management, Dispatch (Communication Center), 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 the 2010 Census. This changed to 46% Town and 54% County on July 1, 2022 based on the 2020 Census. This past year, the Town worked cooperatively with Teton County to place a Special Purpose Excise Tax (SPET) for a new Justice center on the November ballot. Part of this negotiation was the inclusion of a revised Town/County funding split if the SPET measure is approved that would be effective in FY26.

EXPENDITURES BY FUNCTION AND DEPARTMENT - OPERATIONS

Provider	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated	FY2025 Requested	FY2025 Recomm'd	FY2025 Adopted	% Change FY24 Amend
Town								
START Bus System	\$ 385,454	\$ 1,022,860	\$ 1,247,124	\$ 1,247,124	\$ 1,469,140	\$ 1,122,082	\$ 1,122,082	-10.0%
Victim Services	91,593	89,590	157,919	157,919	163,785	164,078	164,078	3.9%
Animal Shelter/Control	114,418	139,786	181,046	186,279	190,242	160,589	148,830	-17.8%
Total Town	\$ 591,465	\$ 1,252,235	\$ 1,586,089	\$ 1,591,322	\$ 1,823,167	\$ 1,446,749	\$ 1,434,990	-9.5%
County								
Fire/EMS	2,033,998	1,820,776	3,153,873	3,153,873	3,391,448	3,336,868	3,336,868	5.8%
Emergency Management	-	65,953	171,077	90,000	87,594	87,594	87,594	-48.8%
Communications Center	367,172	805,802	896,997	896,997	910,001	910,001	910,001	1.4%
Affordable Housing Operations	367,444	385,227	548,303	548,303	588,898	588,898	588,898	7.4%
Parks & Recreation	1,633,381	1,435,219	2,753,822	2,753,822	2,619,196	2,919,210	2,919,210	6.0%
Pathways Operations	92,544	96,313	138,757	113,000	129,456	129,456	129,456	-6.7%
Transportation	-	43,025	308,934	248,934	387,676	305,701	305,701	-1.0%
Planning	208,329	211,375	207,214	177,214	144,852	103,344	103,344	-50.1%
Total County	\$ 4,702,868	\$ 4,863,691	\$ 8,178,977	\$ 7,982,143	\$ 8,259,121	\$ 8,381,072	\$ 8,381,072	2.5%

A Look at the Budget by Fund

Provider	EXPENDITURES BY FUNCTION AND DEPARTMENT - CAPITAL								% Change FY24 Amend
	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated	FY2025 Requested	FY2025 Recomm'd	FY2025 Adopted		
Town									
START Bus System	\$ -	\$ 774,872	\$ 1,763,612	\$ 1,326,908	\$ 316,465	\$ 367,065	\$ 367,065		-79.2%
Total Town	\$ -	\$ 774,872	\$ 1,763,612	\$ 1,326,908	\$ 316,465	\$ 367,065	\$ 367,065		-79.2%
County									
Fire/EMS	625,665	1,582,804	504,160	504,160	931,018	659,618	659,618		30.8%
Communications Center	-	-	593,015	593,015	593,015	593,015	593,015		0.0%
Affordable Housing *	6,126	-	-	-	1,000,000	1,000,000	1,000,000		---
Parks & Recreation	109,011	158,060	8,047,548	7,955,548	1,705,638	706,518	706,518		-91.2%
Pathways *	116,781	74,175	842,000	372,000	447,000	447,000	447,000		-46.9%
Total County	\$ 857,583	\$ 1,815,039	\$ 9,986,723	\$ 9,424,723	\$ 4,676,671	\$ 3,406,151	\$ 3,406,151		-65.9%

Note: this represents the Town's 45% match for FY2022 and 46% for FY2023 - FY2025

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

Fund Balance

The adopted budget reduces the fund balance \$2,539,638.

ADOPTED BUDGET FOR FISCAL YEAR 2025

Beginning Fund Balance	\$ 16,065,704
Fund Balance as % of Total Expenditures	38%
Sources of Funds:	
Revenues	\$ 32,495,340
Recurring Transfers In	2,342,849
Non-recurring Transfer In	-
Total Sources	34,838,189
Use of Funds:	
Expenditures	30,082,063
Recurring Transfers Out	7,295,494
Non-recurring Transfers Out	-
Total Uses	37,377,557
Net Operating Surplus (Deficit)	\$ (2,539,368)
Ending Fund Balance	\$ 13,526,336
Fund Balance as % of Total Expenditures	36%

- 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. The fund contributed more than \$10M cash and land to multiple community housing projects over the last 6 years, please see a list of projects in the [Housing Department Supply Plan](#) and the [Community Housing Trust](#) Project List.

For FY2025, the fund will contribute \$588,898 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 FY2025 is \$2,682,647. This consists of \$2,174,365 in restricted housing exactions and \$508,282 in unrestricted funds. 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 consists of \$253,968 in restricted parking exactions and \$1,808,430 in unrestricted funds. The restricted funds account for developer parking exactions that are restricted for the purchase of land for parking or development of new parking facilities. The unrestricted funds are made up largely from Public Right of Way permit fees. Projected fund balance at the end of fiscal year 2025 is \$2,062,398.

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. FY2025 projects include \$350,000 for Miller Park Improvements including dog off-leash area and \$200,000 for Karns Meadow Master Plan and Conditional Use Permit. Projected fund balance at the end of FY25 is \$109,144.

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, partially fund facilities staff performing a portion of the property management duties, and to expand the program in future years. The Town currently owns 32 employee rental units at West Snow King. As a result of land contribution and funding, the Town currently holds rights of first purchase or rental with the Community Housing Trust including 6 rights of first purchase in their general inventory, 3 rights of first purchase or rental in their general inventory that includes rentals at Redmond Street Rentals, and 5 rights of first purchase restricted to King Street Condos. As a result of land contribution and funding, the Town currently holds rights of first purchase or rental with the Housing Department including 4 rights of first purchase at the Kelly Place Condos, 4 rights of first rental at the Flat Creek Housing project currently under construction, and 8 rights of first purchase at the S4 project scheduled to commence construction in 2024. The Town currently holds primary leases on 10 additional units in the community that are then leased to Town employees as well. The projected ending fund balance for FY25 is \$2,192,330.

Animal Care Fund

The Animal Care Fund is primarily supported by donations for specific animal shelter needs. FY25 projects include \$25,000 for outside kennel resurfacing. The projected ending fund balance for FY25 is \$505,000.

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 2.5% increase over the FY24 estimate. The FY25 adopted budget funds a portion of the Town's 46% share of START operations. Projected fund balance at the end of FY25 is \$213,360.

START Bus System Fund

The START Bus System Fund (START) accounts for 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 FY25 is \$1,495,213. Transit operations are particularly sensitive to changes in fuel prices and parts. FY25 maintains levels at FY24 service levels. Please see START [Operations-Plan](#) for current and historical Operation Plans. For FY25, subsidies from Town and from Teton County are \$1,489,147 and \$2,298,923 respectively. Additionally, START is budgeting federal and state revenues for 9 bus acquisitions.

Capital Project Funds

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

Capital Projects Fund (5th Cent)

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

Wyoming legislators biennially pass legislation distributing state-shared revenues to Wyoming local governments. “Over-the-cap” state-shared revenues for 2025 are forecast to be 362,257. This is \$45,525 less than FY2024. These “over-the-cap” revenues will be used for capital projects.

The financial policies and goals currently established for the Capital Projects Fund are as follows:

- The Capital Projects Fund historically receives a portion of the 1% Local Option Tax (5th cent) from the General Fund on an annual basis. For FY 2025, the annual transfer consists of 50% of the 1% local option tax collected which is \$5,597,883.
- A Five-Year Capital Improvements Plan will be adopted and updated annually and will include all projects that anticipate funding from the 1% Local Option Tax (5th cent), the Specific Purpose Excise Tax (6th cent), other capital project funds, the Utility Funds, and developer exactions.
- The projected ending fund balance for FY25 is \$4,090,004.

The Town’s Five-Year Capital Improvements Plan is a separate document with separate request and approval processes. Please see page 142 for a detailed list of projects in the five-year plan.

2010 Specific Purpose Excise Tax (SPET) Fund

The 2010 SPET Fund accounts for the 2010 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to the START facility (\$3.25M), pedestrian improvements (\$1M), and energy projects (\$3.79M). The FY25 ending fund balance is projected at \$3,756. Remaining funds are only available to fund energy projects.

2014 Specific Purpose Excise Tax (SPET) Fund

The 2014 SPET Fund accounts for the 2014 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to projects related to Fire/EMS (\$2.5M), specific street projects (\$3.25M), as well as pathways (\$3.5M), and stormwater projects in Town (\$250K). The FY25 ending fund balance is projected at \$1,975,887.

2016 Specific Purpose Excise Tax (SPET) Fund

The 2016 SPET Fund accounts for the 2016 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to mitigation for the West Broadway Landslide. Landslide mitigation was completed in the fall of 2018. Ongoing expenditures remain to monitor the landslide. The FY25 ending fund balance is projected at \$314,001.

2019 Specific Purpose Excise Tax (SPET) Fund

The 2019 SPET Fund accounts for the 2019 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to Core Services Vehicle Maintenance Facility (\$18.5M), Town of Jackson Downtown Water Quality Improvement Infrastructure – Cache Creek Project (\$2M), and Gregory Lane – Street, Stormwater and Sewer Infrastructure, and Safe Routes to School (\$8.5). The FY25 ending fund balance is projected at \$2,722,348.

2022 Specific Purpose Excise Tax (SPET) Fund

The 2022 SPET Fund accounts for the latest authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to pedestrian improvements (\$3M), employee housing (\$10M), and energy projects (\$5M). FY2025 will be the first fiscal year of tax distributions. The fiscal year 2025 ending fund balance is projected at \$511,300.

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. 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 \$2,857,826 during FY25. The working capital in the Sewage Utility Fund is projected to decrease by \$3,164,777 during FY25. The projected ending working capital balance for the Water Utility Fund at the end of FY25 is \$2,780,403. The projected ending working capital balance for the Sewage Utility Fund at the end of FY25 is \$2,536,372. The Utility Funds currently have sufficient working capital balance reserves (\$5.3 million, combined after FY25).

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. Rates were updated effective January 1, 2024. 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: Central Equipment Fund, Employee Insurance Fund, Fleet Management Fund, and Information Technology Services 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 FY25 budget projects a 3% increase in plan member coverage costs compared to the FY2024 estimate. This is due to increases in claims, reinsurance, and participants. Due to a high claim year in FY2024, the health plan internal charge rate to the respective funds increased by 5% in FY25. The projected FY25 ending fund balance of \$1,073,040 is sufficient to meet all "stop loss" insurance requirements.

Fleet Management Fund

The Fleet Management Fund provides fuel and maintenance services to both the Town and County. The largest customer is the START Bus System. The fund maintains fuel and parts inventories and employees including a fleet manager and five mechanics. Significant expenditures related to operating and maintaining the Core Maintenance Facility are new in FY25. The projected FY25 ending fund balance is \$475. 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 \$5.9 million. Accumulated depreciation on central equipment fund assets is approximately \$3.4 million. The adopted budget purchases 5 vehicles and 4 pieces of equipment totaling \$1,208,750. The projected ending working capital balance for the Central Equipment Fund at the end of FY25 is \$328,741.

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 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 maintenance 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. FY2025 projects total \$225,000. The projected ending fund balance for the IT Services Fund at the end of FY25 is negative \$73,266.

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
ALL FUNDS - FINANCIAL SOURCES AND USES

DESCRIPTION	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL FUNDS
Beginning Fund Balance	\$16,065,704	\$10,120,455	\$19,792,170	\$11,339,378	\$ 2,326,196	\$ 59,643,903
Revenues:						
Taxes	12,853,728	1,420,834	500,000	-	-	14,774,562
Licenses & Permits	1,534,843	842,000	325,000	-	-	2,701,843
Intergovernmental	15,835,834	12,943,693	516,154	175,000	-	29,470,681
Charges for Services	742,558	1,822,060	-	6,620,215	8,006,274	17,191,107
Fines & Forfeitures	310,000	-	-	-	-	310,000
Miscellaneous Revenue	1,218,377	1,344,772	913,900	467,980	104,800	4,049,829
Total Revenues	32,495,340	18,373,360	2,255,054	7,263,195	8,111,074	68,498,023
Transfers In	2,342,849	3,128,045	5,597,883	860,000	-	11,928,777
Total Sources	34,838,189	21,501,405	7,852,937	8,123,195	8,111,074	80,426,800
Expenditures:						
General Government	8,380,939	919,908	417,800	-	5,107,313	14,825,960
Public Safety	12,251,799	25,000	1,283,413	-	313,750	13,873,962
Public Works	3,875,617	-	13,892,500	12,254,198	3,568,672	33,590,987
Community Health & Human Services	1,567,651	-	-	-	-	1,567,651
Community Initiatives	530,700	1,644,398	-	-	-	2,175,098
Transit	-	17,392,354	270,580	-	-	17,662,934
Culture & Recreation	3,085,125	550,000	1,303,518	-	-	4,938,643
Debt Service	-	-	-	66,970	-	66,970
General Unallocated	390,232	-	-	-	-	390,232
Total Expenditures	30,082,063	20,531,660	17,167,811	12,321,168	8,989,735	89,092,437
Transfers Out	7,295,494	1,830,108	860,000	1,824,630	118,545	11,928,777
Total Uses	37,377,557	22,361,768	18,027,811	14,145,798	9,108,280	101,021,214
Ending Fund Balance	\$ 13,526,336	\$ 9,260,092	\$ 9,617,296	\$ 5,316,775	\$ 1,328,990	\$ 39,049,489
Change in Fund Balance	(2,539,368)	(860,363)	(10,174,874)	(6,022,603)	(997,206)	(20,594,414)

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
SPECIAL REVENUE FUNDS

DESCRIPTION	AFFORDABLE HOUSING	PARKING EXACTIONS	PARK EXACTIONS	EMPLOYEE HOUSING	ANIMAL CARE	LODGING TAX	START BUS	TOTAL
Beginning Fund Balance	\$ 2,136,547	\$ 1,651,598	\$ 582,944	\$ 2,386,813	\$ 569,800	\$ 213,360	\$ 2,579,393	\$ 10,120,455
Revenues:								
Taxes	-	-	-	-	-	1,420,834	-	1,420,834
Licenses & Permits	450,000	342,000	50,000	-	-	-	-	842,000
Intergovernmental	-	-	-	-	-	-	12,943,693	12,943,693
Charges for Services	-	-	-	-	-	-	1,822,060	1,822,060
Miscellaneous Revenue	96,100	74,300	26,200	860,112	60,200	9,600	218,260	1,344,772
Total Revenue	546,100	416,300	76,200	860,112	60,200	1,430,434	14,984,014	18,373,360
Transfers In	1,638,898	-	-	-	-	-	1,489,147	3,128,045
Total Sources	2,184,998	416,300	76,200	860,112	60,200	1,430,434	16,473,161	21,501,405
Expenditures:								
General Government	-	-	-	919,908	-	-	-	919,908
Public Safety	-	-	-	-	25,000	-	-	25,000
Community Development	1,638,898	5,500	-	-	-	-	-	1,644,398
Transit	-	-	-	-	-	-	17,392,354	17,392,354
Culture & Recreation	-	-	550,000	-	-	-	-	550,000
Total Expenditures	1,638,898	5,500	550,000	919,908	25,000	-	17,392,354	20,531,660
Transfers Out	-	-	-	134,687	100,000	1,430,434	164,987	1,830,108
Total Uses	1,638,898	5,500	550,000	1,054,595	125,000	1,430,434	17,557,341	22,361,768
Ending Fund Balance	\$ 2,682,647	\$ 2,062,398	\$ 109,144	\$ 2,192,330	\$ 505,000	\$ 213,360	\$ 1,495,213	\$ 9,260,092
Change in Fund Balance	546,100	410,800	(473,800)	(194,483)	(64,800)	-	(1,084,180)	(860,363)

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
CAPITAL PROJECTS FUNDS

DESCRIPTION	CAPITAL PROJECTS	2010 SPET	2014 SPET	2016 SPET	2019 SPET	2022 SPET	TOTAL
Beginning Fund Balance	\$ 5,755,478	\$ 123,256	\$ 3,095,587	\$ 320,501	\$ 10,497,348	\$ -	\$ 19,792,170
Revenues:							
General Taxes	-	-	-	-	-	500,000	500,000
Intergovernmental	516,154	-	-	-	-	-	516,154
Licenses & Permits	325,000	-	-	-	-	-	325,000
Miscellaneous Revenue	573,500	5,500	85,100	13,500	225,000	11,300	913,900
Total Revenue	1,414,654	5,500	85,100	13,500	225,000	511,300	2,255,054
Transfers In	5,597,883	-	-	-	-	-	5,597,883
Total Sources	7,012,537	5,500	85,100	13,500	225,000	511,300	7,852,937
Expenditures:							
General Government	417,800	-	-	-	-	-	417,800
Public Safety	1,283,413	-	-	-	-	-	1,283,413
Public Works	4,542,700	125,000	1,204,800	20,000	8,000,000	-	13,892,500
Culture and Recreation	1,303,518	-	-	-	-	-	1,303,518
Transit	270,580	-	-	-	-	-	270,580
Total Expenditures	7,818,011	125,000	1,204,800	20,000	8,000,000	-	17,167,811
Transfers Out	860,000	-	-	-	-	-	860,000
Total Uses	8,678,011	125,000	1,204,800	20,000	8,000,000	-	18,027,811
Ending Fund Balance	\$ 4,090,004	\$ 3,756	\$ 1,975,887	\$ 314,001	\$ 2,722,348	\$ 511,300	\$ 9,617,296
Change in Fund Balance	(1,665,474)	(119,500)	(1,119,700)	(6,500)	(7,775,000)	511,300	(10,174,874)

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
ENTERPRISE FUNDS

DESCRIPTION	WATER UTILITY	SEWAGE UTILITY	TOTAL
Beginning Fund Balance	\$ 5,638,229	\$ 5,701,149	\$ 11,339,378
Revenues:			
Charges for Services	3,112,715	3,507,500	6,620,215
Miscellaneous Revenue	262,700	205,280	467,980
Total Revenue	3,550,415	3,712,780	7,263,195
Transfers In	430,000	430,000	860,000
Total Sources	3,980,415	4,142,780	8,123,195
Expenditures:			
Public Works	5,858,956	6,395,242	12,254,198
Debt Service	66,970	-	66,970
Total Expenditures	5,925,926	6,395,242	12,321,168
Transfers Out	912,315	912,315	1,824,630
Total Uses	6,838,241	7,307,557	14,145,798
Ending Fund Balance	\$ 2,780,403	\$ 2,536,372	\$ 5,316,775
<i>Change in Fund Balance</i>	<i>(2,857,826)</i>	<i>(3,164,777)</i>	<i>(6,022,603)</i>

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
INTERNAL SERVICE FUNDS

DESCRIPTION	EMPLOYEE INSURANCE	FLEET MANAGEMENT	CENTRAL EQUIPMENT	IT SERVICES	TOTAL
Beginning Fund Balance	\$ 1,668,555	\$ (80,068)	\$ 706,291	\$ 31,418	\$ 2,326,196
Revenues:					
Charges for Services	2,950,988	2,757,715	799,400	1,498,171	8,006,274
Miscellaneous Revenue	75,100	(3,500)	31,800	1,400	104,800
Total Revenue	3,026,088	2,754,215	831,200	1,499,571	8,111,074
Transfers In	-	-	-	-	-
Total Sources	3,026,088	2,754,215	831,200	1,499,571	8,111,074
Expenditures:					
General Government	3,503,058	-	-	1,604,255	5,107,313
Public Safety	-	-	313,750	-	313,750
Public Works	-	2,673,672	895,000	-	3,568,672
Total Expenditures	3,503,058	2,673,672	1,208,750	1,604,255	8,989,735
Transfers Out	118,545	-	-	-	118,545
Total Uses	3,621,603	2,673,672	1,208,750	1,604,255	9,108,280
Ending Fund Balance	\$ 1,073,040	\$ 475	\$ 328,741	\$ (73,266)	\$ 1,328,990
Change in Fund Balance	(595,515)	80,543	(377,550)	(104,684)	(997,206)

Major Revenues and Expenditures

MAJOR REVENUES

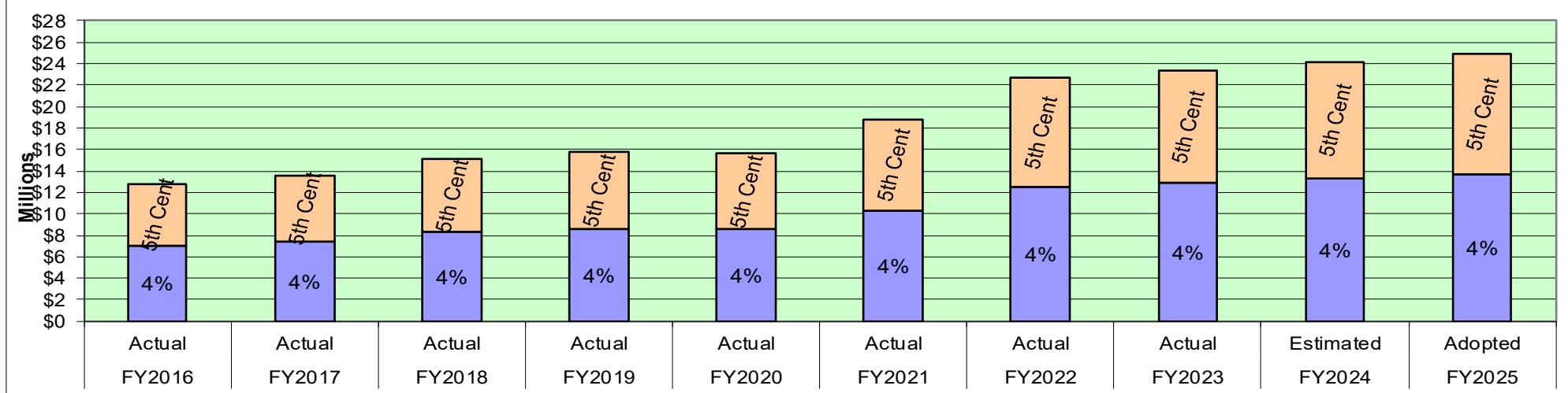
SALES TAX REVENUE

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

Fund based on the Town's assessed valuation. For FY 2025, the General Fund will retain 50% of the total and the other 50% will transfer to the Capital Projects fund. Both the statewide and optional local sales taxes are projected to rise by 3% over the 2024 estimate.

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Adopted
General Taxes										
1% Local Sales Tax (5th Cent)	\$ 5,769,899	\$ 6,097,720	\$ 6,782,117	\$ 7,075,291	\$ 7,017,105	\$ 8,447,081	\$ 10,179,620	\$ 10,505,373	10,869,675	11,195,765
Percent Change		5.7%	11.2%	4.3%	-0.8%	20.4%	20.5%	3.2%	3.5%	3.0%
Intergovernmental Revenue										
4% State Sales Tax	\$ 7,043,609	\$ 7,456,089	\$ 8,287,034	\$ 8,638,613	\$ 8,568,034	\$ 10,344,278	\$ 12,478,912	\$ 12,850,113	\$ 13,307,508	\$ 13,706,733
Percent Change		5.9%	11.1%	4.2%	-0.8%	20.7%	20.6%	3.0%	3.6%	3.0%
Total	\$12,813,508	\$13,553,809	\$15,069,151	\$15,713,904	\$15,585,139	\$18,791,359	\$22,658,532	\$23,355,486	\$24,177,183	\$24,902,498
Percent Change		5.8%	11.2%	4.3%	-0.8%	20.6%	20.6%	3.1%	3.5%	3.0%

Sales Tax Revenue (2016 - 2025)



Major Revenues and Expenditures

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 4% in FY2025 which may increase funding. WYDOT operating grants far exceeded historical levels in FY2024. Therefore, increased funding is not expected in FY25.

FTA - INTERGOVERNMENTAL REVENUE (2016 - 2025)

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Adopted
CARES & ARPA Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,572,605	\$ 2,065,264	\$ 39,814	\$ -
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	3,858,171	4,000,000
FTA/Idaho 5311 Operations	39,586	64,299	130,852	70,472	195,024	364,313	396,652	320,137	683,000	881,000
FTA 5309 - Bus Replacement	368,000	-	560,984	-	-	-	-	-	-	-
FTA/WYDOT Bus Shelter	31,562	-	-	-	-	-	129,451	-	-	-
FTA/WYDOT 5304 Route Plan	-	-	-	-	-	30,969	49,031	-	45,907	-
BUILD Grant	-	-	-	-	-	-	-	-	2,099,137	1,684,551
FTA Map 21 - Facility	599,040	-	-	-	-	-	-	-	-	-
FTA 5339/Wyoming Capital	-	230,616	20,921	23,363	20,407	239,175	1,880,000	-	-	1,452,000
Low-No Grant	-	-	-	-	-	-	2,050,825	-	-	2,580,012
Total	\$ 4,902,942	\$ 2,051,817	\$ 2,510,993	\$ 1,682,445	\$ 2,296,650	\$ 3,167,482	\$ 12,085,053	\$ 3,568,537	\$ 6,726,029	\$ 10,597,563

UTILITY REVENUES – CHARGES FOR SERVICES

In 2023, the Town passed ordinances updating tiered volume and base rates. The FY2025 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 (2016 - 2025)

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 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	\$ 2,667,348	\$ 2,807,715
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	2,326,000	2,602,500
Total	\$ 4,431,093	\$ 4,515,557	\$ 4,882,602	\$ 4,807,707	\$ 4,824,859	\$ 4,718,815	\$ 4,948,121	\$ 4,990,997	\$ 4,993,348	\$ 5,410,215

Major Revenues and Expenditures

MAJOR EXPENDITURES

PERSONNEL

Personnel expenditure consists of wages and benefits for all full-time, part-time, and seasonal employees. The FY25 adopted budget includes an 7.1% salary increase and 3.49 new FTEs including

for START variable drivers, Facilities Assistant, Deputy Town Manager and for Winter Seasonal Plow Driver. The budget maintains the deferred compensation match of \$1,000 per employee.

PERSONNEL ALL FUNDS (2016 - 2025)

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Adopted
Salaries & Wages - Regular	\$ 6,112,287	\$ 6,509,387	\$ 6,862,447	\$ 7,356,208	\$ 7,645,695	\$ 7,510,847	\$ 8,409,289	\$ 9,595,370	\$ 11,563,231	\$ 13,032,099
Salaries & Wages - Part-Time	900,429	1,003,645	1,122,860	1,157,929	1,078,722	804,935	775,806	746,668	1,121,154	1,369,693
Buyout - Compensated Absences	72,865	87,284	97,221	97,277	62,431	103,150	115,928	136,002	239,983	257,225
Overtime	142,842	168,101	131,491	304,283	182,120	238,626	364,102	405,211	395,726	398,222
Holiday Pay - PTO Buyback	1,220	21,487	21,580	59,274	48,706	55,801	65,325	76,585	87,846	90,346
FICA & Medicare	527,805	564,454	594,698	659,735	667,707	641,440	737,881	851,215	1,067,285	1,158,787
Health Insurance	1,874,216	1,957,441	2,106,754	2,335,545	2,520,753	2,075,934	2,539,410	2,790,434	2,750,930	2,715,207
Vision Insurance	19,764	19,949	20,710	22,186	24,095	21,644	26,831	26,004	25,995	25,440
Dental Insurance	91,770	93,496	96,745	108,651	117,059	74,891	151,862	131,042	130,654	127,331
Wyoming Retirement	803,281	884,287	933,434	1,020,992	1,107,255	1,107,562	1,295,648	1,596,095	1,949,132	2,179,966
Workers' Compensation	174,147	206,431	177,435	135,447	114,965	63,564	148,601	238,851	316,508	348,940
State Unemployment	36,791	27,202	27,860	17,614	22,492	74,578	8,065	-	52,088	54,488
Disability/Life Insurance	57,718	68,177	59,026	66,937	69,202	66,954	46,861	56,082	81,048	95,161
Total	\$10,815,134	\$11,611,342	\$12,252,260	\$13,342,079	\$13,661,201	\$12,839,927	\$14,685,609	\$16,649,559	\$19,781,580	\$ 21,852,905
<i>Percent of Change</i>		7.4%	5.5%	8.9%	2.4%	-6.0%	14.4%	13.4%	18.8%	10.5%

PETROLEUM PRODUCTS

The Town of Jackson achieved significant reductions in energy consumption in pursuit of its 40X20 by goal. START Bus ridership has rebounded from its pandemic-induced low, which means

increased routes and fuel Consumption. START is expecting a 24% increase in petroleum due to loss of electric buses.

PETROLEUM PRODUCTS (ALL FUNDS 2016 - 2025)

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Adopted
General Fund	\$ 101,676	\$ 90,560	\$ 90,560	\$ 143,243	\$ 118,247	\$ 107,735	\$ 123,897	\$ 183,697	\$ 177,082	\$ 168,964
START Bus System Fund	366,488	371,694	371,694	463,881	375,461	251,211	307,667	347,250	369,132	470,650
Utility Funds	18,296	15,817	15,817	13,796	13,534	13,272	16,817	20,622	22,755	22,755
Total	\$ 486,460	\$ 478,071	\$ 478,071	\$ 620,920	\$ 507,242	\$ 372,218	\$ 448,381	\$ 551,569	\$ 568,969	\$ 662,369
<i>Percent of Change</i>		-1.7%	0.0%	29.9%	-18.3%	-26.6%	20.5%	23.0%	3.2%	16.4%

Current Debt Obligations

Description	Original Amount	Remaining Amount	Interest Rate	Last Pay Year
2010 WWDC-Note	\$ 1,158,046	\$ 879,579	4%	2042
WBC Snow King	1,000,000	612,863	0.5%	2035
Total		\$ 1,492,442		

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 WBC Snow King debt service is funded by Snow King Mountain lease payment.

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

Loans		
Year	Principal	Interest
2025	82,793	36,729
2026	84,365	35,157
2027	85,990	33,532
2028	87,671	31,851
2029	89,410	30,111
2030-42	1,062,213	712,199
Total	\$ 1,492,442	\$ 879,579

Legal Debt Margin

The Town's legal debt limit is four percent of its total assessed valuation. Based on the actual 2024 assessed valuation of \$926,028,959, the Town's legal debt margin can be calculated as follows:

Total Assessed Valuation (2024 actual)	<u>\$ 926,028,959</u>
Debt Limit = 4% of Assessed Valuation	\$ 37,041,158
Amount of Debt Applicable to Debt Limit:	
Total General Long-Term Debt Loans Payable	\$ 1,492,442
Less: Assets Available in Debt Service Fund	\$ -
Total Amount of Debt Applicable to Debt Limit	<u>\$ 1,492,442</u>
Legal Debt Margin	<u>\$ 35,548,716</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 appear in the same grouping with revenues and Transfers-Out appear 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 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 2025 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	\$ 58,713				\$ 1,638,898		\$ 5,597,883					\$ 7,295,494
Animal Care Fund	100,000											100,000
START Bus System	164,987											164,987
Lodging Tax Fund		1,430,434										1,430,434
Affordable Housing												-
Employee Housing	134,687											134,687
Capital Projects Fund							430,000		430,000			860,000
Water Utility Fund	912,315											912,315
Sew age Utility Fund	912,315											912,315
Employee Insurance Fund	118,545											118,545
Total Transfers In	\$ 2,342,849	\$ 1,489,147		\$ 1,638,898		\$ 5,597,883	\$ 430,000	\$ 430,000				\$ 11,928,777

Full-Time Equivalents History

TOWN OF JACKSON, WYOMING
HISTORY OF DISTRIBUTION OF FULL-TIME EQUIVALENTS
ALL DEPARTMENTS - ALL FUNDS
FISCAL YEAR 2016 - 2025

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	END FISCAL YEAR 2025	CHANGE
General Government:												
Town Attorney	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	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	2.50	-
Administration	1.00	1.00	1.00	1.00	1.00	3.00	1.00	1.00	1.00	1.00	3.00	2.00
Town Clerk/Personnel	3.00	3.50	3.50	3.56	3.56	4.06	3.80	4.80	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	4.00	-
Community Development	-	-	-	-	-	-	2.00	3.00	4.00	4.00	2.00	(2.00)
Planning	5.00	5.00	5.25	5.25	5.25	4.25	4.00	4.00	4.00	5.00	5.00	-
Information Technology	3.60	3.60	3.60	3.60	3.60	3.60	3.60	5.70	5.70	6.00	6.00	-
Public Safety:												
Police	32.25	32.75	32.75	33.75	36.25	36.75	34.90	38.30	40.25	39.25	39.25	-
Building Inspection	3.00	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	3.00	-
Animal Shelter	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	3.95	3.95	3.95	-
Public Works:												
Administration	1.00	1.50	1.50	1.50	1.50	2.33	2.33	2.33	2.33	2.83	2.52	(0.31)
Streets	7.92	7.92	8.00	8.00	8.00	8.00	8.00	8.50	9.16	9.00	9.66	0.66
Town Engineer	3.00	3.00	3.00	3.00	3.00	4.00	3.00	4.00	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	5.74	0.16
Water Billing and Accounting	1.25	1.04	1.00	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	2.83	(1.25)
Sewer O&M	2.25	2.25	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	4.41	1.41
Sewer Billing and Accounting	1.25	1.04	1.00	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	6.00	-
Cemetery	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
Transit:												
START Bus	35.51	38.63	37.95	38.48	40.34	41.80	33.65	40.49	43.90	42.61	45.44	2.83
Total Full-time Equivalents	129.23	134.13	133.76	135.28	140.14	145.60	133.10	149.94	160.02	158.86	162.36	3.49

TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2025**

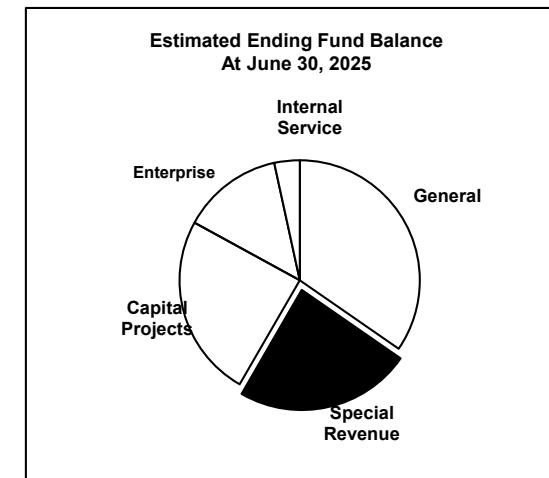
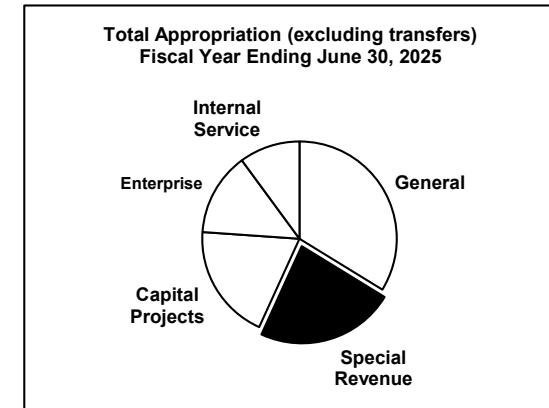


GENERAL FUND

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS

FUND DESCRIPTION	BALANCE JULY 1, 2024	REVENUE	TRANSFERS IN	EXPEND-ITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2025
General Fund	\$ 16,065,704	\$ 32,495,340	\$ 2,342,849	\$ 30,082,063	\$ 7,295,494	13,526,336
Special Revenue Funds						
Affordable Housing	2,136,547	546,100	1,638,898	1,638,898	-	2,682,647
Parking Exactions	1,651,598	416,300	-	5,500	-	2,062,398
Park Exactions	582,944	76,200	-	550,000	-	109,144
Employee Housing	2,386,813	860,112	-	919,908	134,687	2,192,330
Animal Care Fund	569,800	60,200	-	25,000	100,000	505,000
Lodging Tax Fund	213,360	1,430,434	-	-	1,430,434	213,360
START Bus System	2,579,393	14,984,014	1,489,147	17,392,354	164,987	1,495,213
Total Special Revenue	<u>10,120,455</u>	<u>18,373,360</u>	<u>3,128,045</u>	<u>20,531,660</u>	<u>1,830,108</u>	<u>9,260,092</u>
Capital Project Funds						
Capital Projects (5th Cent)	5,755,478	1,414,654	5,597,883	7,818,011	860,000	4,090,004
2010 Specific Purpose Excise Tax	123,256	5,500	-	125,000	-	3,756
2014 Specific Purpose Excise Tax	3,095,587	85,100	-	1,204,800	-	1,975,887
2016 Specific Purpose Excise Tax	320,501	13,500	-	20,000	-	314,001
2022 Specific Purpose Excise Tax	-	511,300	-	-	-	511,300
2019 Specific Purpose Excise Tax	10,497,348	225,000	-	8,000,000	-	2,722,348
Total Capital Projects	<u>19,792,170</u>	<u>2,255,054</u>	<u>5,597,883</u>	<u>17,167,811</u>	<u>860,000</u>	<u>9,617,296</u>
Enterprise Funds						
Water Utility	5,638,229	3,550,415	430,000	5,925,926	912,315	2,780,403
Sewage Utility	5,701,149	3,712,780	430,000	6,395,242	912,315	2,536,372
Total Enterprise Funds	<u>11,339,378</u>	<u>7,263,195</u>	<u>860,000</u>	<u>12,321,168</u>	<u>1,824,630</u>	<u>5,316,775</u>
Internal Service Funds						
Employee Insurance	1,668,555	3,026,088	-	3,503,058	118,545	1,073,040
Fleet Management	(80,068)	2,754,215	-	2,673,672	-	475
Central Equipment	706,291	831,200	-	1,208,750	-	328,741
IT Services	31,418	1,499,571	-	1,604,255	-	(73,266)
Total Internal Service Funds	<u>2,326,196</u>	<u>8,111,074</u>	<u>-</u>	<u>8,989,735</u>	<u>118,545</u>	<u>1,328,990</u>
Total All Funds	<u>\$ 59,643,903</u>	<u>\$ 68,498,023</u>	<u>\$ 11,928,777</u>	<u>\$ 89,092,437</u>	<u>\$ 11,928,777</u>	<u>\$ 39,049,489</u>

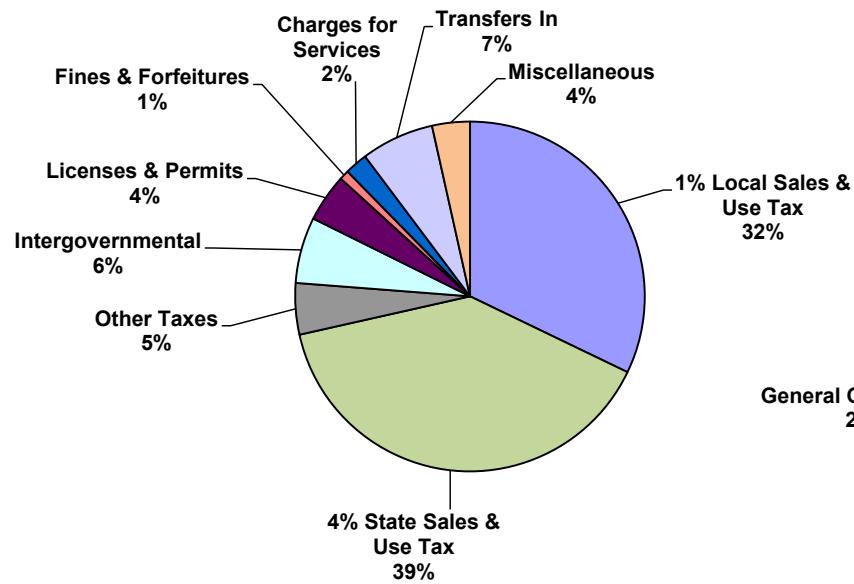
Note: Enterprise and Internal Service Funds are budgeted on a working-capital basis.



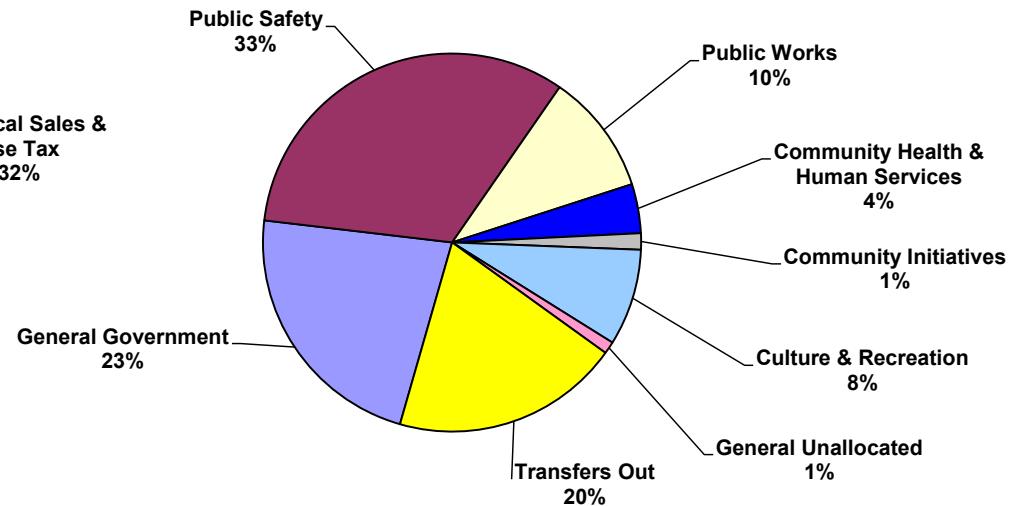
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
REVENUES, EXPENDITURES, & CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Beginning Fund Balance	\$ 21,939,880	\$ 24,865,365	\$ 18,726,713	\$ 18,726,713	\$ 16,065,704	\$ 16,065,704	\$ 16,065,704	
Revenues:								
Taxes	11,523,922	12,021,389	12,512,280	12,496,360	12,853,728	12,853,728	12,853,728	2.7%
Licenses & Permits	1,812,270	1,636,675	1,648,623	1,777,433	1,534,843	1,534,843	1,534,843	-6.4%
Intergovernmental	14,411,001	14,875,386	15,424,435	15,498,411	15,888,358	15,856,509	15,835,834	2.7%
Charges for Services	682,649	776,335	936,334	799,558	742,558	742,558	742,558	-24.2%
Fines & Forfeitures	368,412	466,907	385,000	300,000	310,000	310,000	310,000	-25.0%
Miscellaneous	157,151	873,862	899,924	1,098,461	1,218,377	1,218,377	1,218,377	29.0%
Total Revenue	28,955,405	30,650,554	31,806,596	31,970,223	32,547,864	32,516,015	32,495,340	2.2%
Transfers In	1,337,031	1,894,246	2,070,970	2,070,970	2,544,713	2,364,731	2,342,849	13.1%
Total Sources	30,292,436	32,544,800	33,877,566	34,041,193	35,092,577	34,880,746	34,838,189	2.8%
Expenditures:								
General Government	5,526,488	6,448,478	8,111,501	7,630,359	8,718,308	8,552,272	8,380,939	3.5%
Public Safety	8,494,841	9,498,227	12,177,263	11,714,401	12,863,187	12,662,145	12,251,799	0.6%
Public Works	2,622,887	3,071,751	3,594,777	3,534,380	4,325,286	3,993,131	3,875,617	7.9%
Community Health & Human Services	1,016,476	1,216,307	1,471,900	1,456,900	1,567,651	1,471,900	1,567,651	6.6%
Community Initiatives	280,702	352,002	470,675	464,175	533,200	512,575	530,700	12.9%
Culture & Recreation	1,395,721	1,003,088	2,377,072	2,352,534	2,786,501	3,085,125	3,085,125	30.1%
General Unallocated	224,150	320,001	355,047	321,148	467,032	390,232	390,232	11.0%
Total Expenditures	19,561,265	21,909,854	28,558,235	27,473,897	31,261,165	30,667,380	30,082,063	5.5%
Transfers Out	7,805,686	16,773,598	9,568,167	9,228,305	7,495,111	7,295,494	7,295,494	-24.6%
Total Uses	27,366,951	38,683,452	38,126,402	36,702,202	38,756,276	37,962,874	37,377,557	-2.0%
Ending Fund Balance	\$ 24,865,365	\$ 18,726,713	\$ 14,477,877	\$ 16,065,704	\$ 12,402,005	\$ 12,983,576	\$ 13,526,336	
Change in Fund Balance	2,925,485	(6,138,652)	(4,248,836)	(2,661,009)	(3,663,699)	(3,082,128)	(2,539,368)	

**General Fund
Revenues and Other Sources**



**General Fund
Expenditures and Other Uses**



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
REVENUES AND OTHER SOURCES

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
General Taxes								
1% Local Sales & Use Tax	\$10,179,620	\$10,505,372	\$10,869,676	\$10,869,676	\$11,195,765	\$11,195,765	\$11,195,765	3.0%
Lodging Tax - General	427,068	455,231	475,070	462,060	473,611	473,611	473,611	-0.3%
Property Taxes	252,255	378,488	457,697	457,697	480,582	480,582	480,582	5.0%
Motor Vehicle Fees	27,876	29,347	40,000	30,000	30,000	30,000	30,000	-25.0%
Franchise Tax-Electric	207,606	193,465	193,464	192,268	192,268	192,268	192,268	-0.6%
Franchise Tax-Gas&Propane	39,945	92,865	92,864	96,364	96,364	96,364	96,364	3.8%
Franchise Tax-Cable	125,239	131,871	128,000	124,270	128,000	128,000	128,000	0.0%
Franchise Tax-Trash	223,141	210,080	211,200	226,886	215,000	215,000	215,000	1.8%
Franchise Tax-Phone	22,164	17,615	22,523	18,000	18,000	18,000	18,000	-20.1%
Franchise Tax-Small Cell	15,000	3,038	20,000	15,000	20,000	20,000	20,000	0.0%
Franchise Tax-Recycling	4,008	4,017	1,786	4,139	4,138	4,138	4,138	131.7%
Total	11,523,922	12,021,389	12,512,280	12,496,360	12,853,728	12,853,728	12,853,728	2.7%
Licenses & Permits								
Business Licenses	368,946	382,562	382,653	395,536	410,043	410,043	410,043	7.2%
Liquor Licenses	137,350	142,158	197,550	218,000	218,000	218,000	218,000	10.4%
Contractor Licenses	101,768	98,927	110,000	100,000	90,000	90,000	90,000	-18.2%
COQ License Renewal	23,134	25,450	20,000	20,000	20,000	20,000	20,000	0.0%
Building Permits	780,989	586,994	500,000	600,000	400,000	400,000	400,000	-20.0%
Special Event Permit	230	6,281	520	22,000	20,000	20,000	20,000	3746.2%
Sign Permits	5,761	5,310	4,000	4,500	4,000	4,000	4,000	0.0%
Mechanical Permits	33,260	23,881	17,000	20,000	17,000	17,000	17,000	0.0%
Plumbing Permits	49,970	25,828	31,200	22,000	17,000	17,000	17,000	-45.5%
Development Permits/Fees	14,470	48,816	40,000	30,000	30,000	30,000	30,000	-25.0%
Grading/Erosion/Demo Permits	6,854	3,280	4,000	4,800	4,000	4,000	4,000	0.0%
Animal Licenses	3,636	4,051	4,700	4,000	4,800	4,800	4,800	2.1%
Rodeo Contract Fees	285,902	283,137	337,000	336,597	300,000	300,000	300,000	-11.0%
Total	1,812,270	1,636,675	1,648,623	1,777,433	1,534,843	1,534,843	1,534,843	-6.9%
Intergovernmental								
4% State Sales & Use Tax	12,478,912	12,850,112	13,307,507	13,307,507	13,706,733	13,706,733	13,706,733	3.0%
Gasoline Tax	459,627	471,933	416,149	476,652	476,652	476,652	476,652	14.5%
Cigarette Tax	19,347	18,585	19,575	16,727	16,727	16,727	16,727	-14.5%
Severance Tax	387,321	390,457	387,321	383,921	385,000	385,000	385,000	-0.6%
Federal Mineral Royalties	544,422	538,701	544,422	545,000	545,000	545,000	545,000	0.1%
Lottery Distribution	27,584	61,025	30,000	45,000	30,000	30,000	30,000	0.0%
TTB Destination Grant	-	-	14,000	14,000	-	-	-	-100.0%
State/Federal Grants - Police	26,108	25,875	21,706	18,706	17,200	17,200	17,200	-20.8%
Victim Services Grant	124,254	89,348	90,925	95,925	90,925	90,925	90,925	0.0%
County Reimburse - Joint Depts.	343,426	429,350	592,830	594,973	620,121	588,272	567,597	-4.3%
Opioid Settlements	-	-	-	-	-	-	-	---
Total	14,411,001	14,875,386	15,424,435	15,498,411	15,888,358	15,856,509	15,835,834	2.7%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
REVENUES AND OTHER SOURCES (Continued)

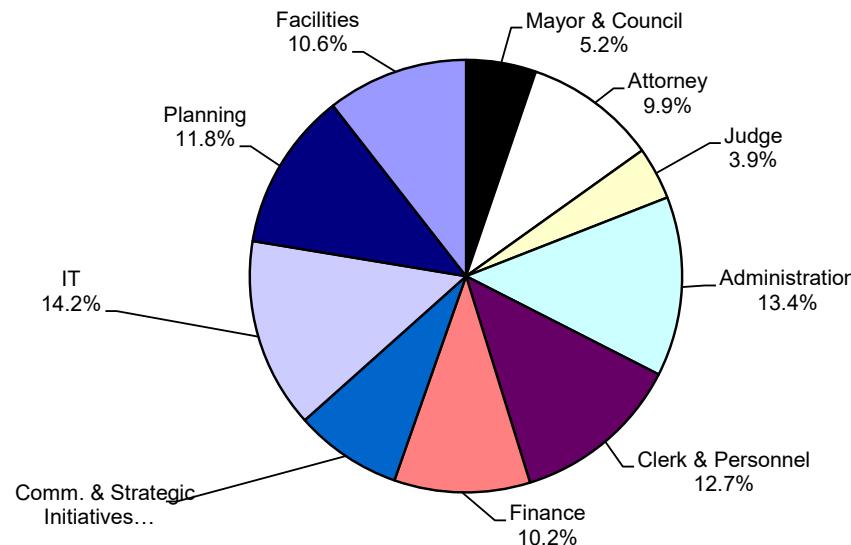
DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Charges for Services								
Alarm Bond Income	17,095	16,185	5,000	12,000	5,000	5,000	5,000	0.0%
Special Police Services - Airport	523,677	604,081	763,834	640,058	640,058	640,058	640,058	-16.2%
Special Police Services - School	65,000	65,000	65,000	65,000	-	-	-	-100.0%
Special Police Services - Other	13,691	38,949	45,000	15,000	40,000	40,000	40,000	-11.1%
Public Safety Education	-	-	500	500	500	500	500	0.0%
VIN Inspections	13,740	13,900	14,000	14,000	14,000	14,000	14,000	0.0%
Plan Review Fees	41,014	33,780	40,000	50,000	40,000	40,000	40,000	0.0%
Cemetery Fees	8,432	4,440	3,000	3,000	3,000	3,000	3,000	0.0%
Total	682,649	776,335	936,334	799,558	742,558	742,558	742,558	-20.7%
Fines & Forfeitures								
Parking Tickets	222,755	265,455	210,000	210,000	210,000	210,000	210,000	0.0%
Summons & Complaints	145,657	201,452	175,000	90,000	100,000	100,000	100,000	-42.9%
Total	368,412	466,907	385,000	300,000	310,000	310,000	310,000	-19.5%
Miscellaneous								
Interest Earnings	(179,962)	492,050	420,050	599,349	630,050	630,050	630,050	50.0%
Animal Shelter Fees	13,015	9,143	8,500	8,500	8,500	8,500	8,500	0.0%
Parking Garage Lease	67,463	69,786	61,921	61,921	61,921	61,921	61,921	0.0%
Snow King Center Lease	112,966	148,557	141,536	171,340	195,482	195,482	195,482	38.1%
South Park Rental Lease	24,444	41,126	42,696	38,923	42,696	42,696	42,696	0.0%
Vertical Harvest Lease	36,649	31,195	33,252	33,252	33,252	33,252	33,252	0.0%
Rental Income -155 E Pearl	-	-	126,744	126,744	129,279	129,279	129,279	2.0%
Cell Phone Lease - Fairgrounds	29,862	35,589	29,797	29,132	29,797	29,797	29,797	0.0%
DUI Impact Panel	3,415	2,765	5,016	2,900	2,900	2,900	2,900	-42.2%
Credit Card Fees	-	-	-	-	60,000	60,000	60,000	---
Miscellaneous Revenue	49,299	43,651	30,412	26,400	24,500	24,500	24,500	-19.4%
Total	157,151	873,862	899,924	1,098,461	1,218,377	1,218,377	1,218,377	35.4%
Transfers In								
Animal Care	28,801	58,713	61,392	61,392	35,000	100,000	100,000	62.9%
Utility Funds	1,137,860	1,450,224	1,680,908	1,680,908	2,083,946	1,843,658	1,824,630	8.6%
START Fund	96,406	114,345	135,952	135,952	172,535	167,841	164,987	21.4%
Employee Housing	73,964	86,109	101,781	101,781	134,687	134,687	134,687	32.3%
Employee Insurance	-	184,855	90,937	90,937	118,545	118,545	118,545	30.4%
Total	1,337,031	1,894,246	2,070,970	2,070,970	2,544,713	2,364,731	2,342,849	13.1%
Total General Fund	\$30,292,436	\$32,544,800	\$33,877,566	\$34,041,193	\$35,092,577	\$34,880,746	\$34,838,189	2.8%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
EXPENDITURES BY FUNCTION AND DEPARTMENT

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
General Government	\$ 5,526,488	\$ 6,448,478	\$ 8,111,501	\$ 7,630,359	\$ 8,718,308	\$ 8,552,272	\$ 8,380,939	3.3%
Mayor & Town Council	354,173	385,957	425,748	423,987	444,759	439,193	439,193	3.2%
Town Attorney	465,634	610,517	751,012	745,421	839,914	829,144	829,144	10.4%
Municipal Judge	269,030	304,929	323,430	324,018	330,150	330,695	330,695	2.2%
Administration	287,774	468,053	1,090,512	913,218	1,311,193	1,220,622	1,125,481	3.2%
Internal Services	769,632	901,099	1,018,373	1,003,693	1,094,905	1,064,003	1,064,003	4.5%
Finance	628,494	710,485	799,248	794,154	850,600	851,110	851,110	6.5%
External Services	499,236	570,939	541,059	507,564	651,559	673,500	673,500	24.5%
Information Technology	766,738	911,188	1,119,601	1,087,590	1,209,793	1,190,632	1,190,632	6.3%
Planning	854,082	852,309	1,130,724	941,704	1,101,365	1,068,906	992,714	-12.2%
Town Facilities	631,695	733,002	911,794	889,010	884,070	884,467	884,467	-3.0%
Public Safety	8,494,841	9,498,227	12,177,263	11,714,401	12,863,187	12,662,145	12,251,799	0.6%
Police	4,985,254	5,575,587	6,491,745	6,122,977	6,967,013	6,838,806	6,454,024	-0.6%
Fire/EMS (County)	2,033,998	1,820,776	3,153,873	3,153,873	3,391,448	3,336,868	3,336,868	5.8%
Emergency Management (County)	-	65,953	171,077	90,000	87,594	87,594	87,594	-48.8%
Communications Center (County)	367,172	805,802	896,997	896,997	910,001	910,001	910,001	1.4%
Victim Services	355,738	345,593	440,139	438,257	446,979	447,616	447,616	1.7%
Animal Shelter/Control	321,143	403,936	468,861	474,845	461,868	462,408	436,844	-6.8%
Building Inspections	431,536	480,580	554,571	537,452	598,284	578,852	578,852	4.4%
Public Works	2,622,887	3,071,751	3,594,777	3,534,380	4,325,286	3,993,131	3,875,617	7.8%
Public Works Administration	337,830	414,213	483,740	473,740	763,223	685,507	659,943	36.4%
Streets	1,682,638	1,889,595	2,261,460	2,245,074	2,393,582	2,428,595	2,336,645	3.3%
Engineering	562,757	720,122	800,715	777,026	1,116,492	826,787	826,787	3.3%
Yard Operations	39,662	47,821	48,862	38,540	51,989	52,242	52,242	6.9%
Community Health & Human Services	1,016,476	1,216,307	1,471,900	1,456,900	1,567,651	1,471,900	1,567,651	6.5%
Community Health & Human Services	1,016,476	1,216,307	1,471,900	1,456,900	1,567,651	1,471,900	1,567,651	6.5%
Community Initiatives	280,702	352,002	470,675	464,175	533,200	512,575	530,700	12.8%
Community Initiatives	280,702	352,002	470,675	464,175	533,200	512,575	530,700	12.8%
Culture & Recreation	1,395,721	1,003,088	2,377,072	2,352,534	2,786,501	3,085,125	3,085,125	29.8%
Parks & Recreation (County)	1,328,325	935,219	2,253,822	2,253,822	2,619,196	2,919,210	2,919,210	29.5%
Pathways (County)	41,544	46,796	88,757	63,000	129,456	129,456	129,456	45.9%
Memorial Park (Cemetery)	25,852	21,073	34,493	35,712	37,849	36,459	36,459	5.7%
General Unallocated	224,150	320,001	355,047	321,148	467,032	390,232	390,232	9.9%
Town-Wide Services	224,150	320,001	355,047	321,148	467,032	390,232	390,232	9.9%
Total Expenditures	\$ 19,561,265	\$ 21,909,854	\$ 28,558,235	\$ 27,473,897	\$ 31,261,165	30,667,380	30,082,063	5.34%

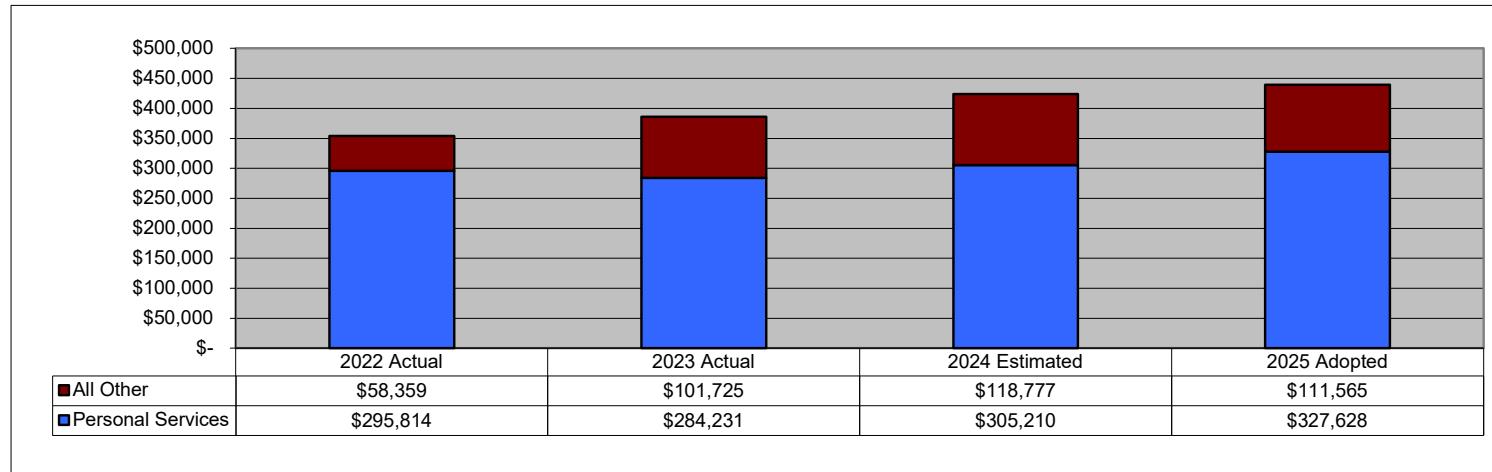
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL GOVERNMENT

DIVISIONS WITHIN GENERAL GOVERNMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Mayor & Town Council	\$ 354,173	\$ 385,957	\$ 425,748	\$ 423,987	\$ 444,759	\$ 439,193	\$ 439,193	3.2%
Town Attorney	465,634	610,517	751,012	745,421	839,914	829,144	829,144	10.4%
Municipal Judge	269,030	304,929	323,430	324,018	330,150	330,695	330,695	2.2%
Administration	287,774	468,053	1,090,512	913,218	1,311,193	1,220,622	1,125,481	3.2%
Internal Services	769,632	901,099	1,018,373	1,003,693	1,094,905	1,064,003	1,064,003	4.5%
Finance	628,494	710,485	799,248	794,154	850,600	851,110	851,110	6.5%
External Services	499,236	570,939	541,059	507,564	651,559	673,500	673,500	24.5%
Information Technology	766,738	911,188	1,119,601	1,087,590	1,209,793	1,190,632	1,190,632	6.3%
Planning	854,082	852,309	1,130,724	941,704	1,101,365	1,068,906	992,714	-12.2%
Town Facilities	631,695	733,002	911,794	889,010	884,070	884,467	884,467	-3.0%
Total General Government	\$ 5,526,488	\$ 6,448,478	\$ 8,111,501	\$ 7,630,359	\$ 8,718,308	\$ 8,552,272	\$ 8,380,939	3.3%



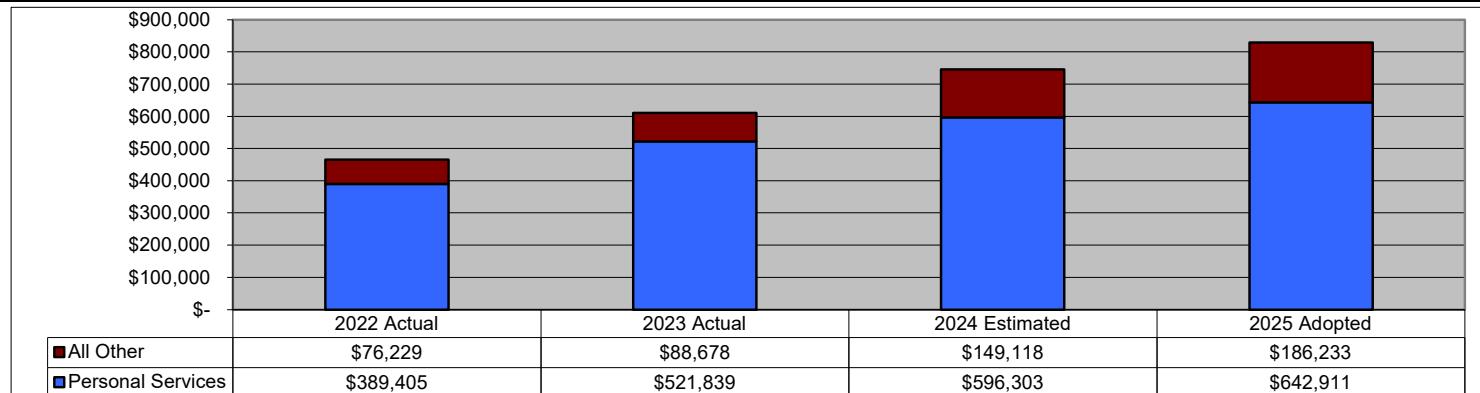
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
MAYOR & TOWN COUNCIL

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 154,800	\$ 165,800	\$ 176,800	\$ 176,800	\$ 190,400	\$ 190,400	\$ 190,400	7.7%
FICA & Medicare	10,459	11,576	13,525	13,525	14,566	14,566	14,566	7.7%
Health Insurance	96,688	76,209	76,209	76,209	81,884	81,884	81,884	7.4%
Vision Insurance	1,178	538	909	909	810	810	810	-10.9%
Dental Insurance	6,024	2,790	4,036	4,036	4,036	4,036	4,036	0.0%
Wyoming Retirement	25,716	26,999	33,412	33,412	35,597	35,597	35,597	6.5%
Disability/Life Insurance	949	319	319	319	335	335	335	5.0%
General/Office Supplies	69	249	400	200	750	400	400	0.0%
Printing & Publication	-	-	250	150	250	150	150	-40.0%
Dues & Subscriptions	-	-	500	350	500	350	350	-30.0%
Professional Services	9,670	43,198	60,000	60,000	60,000	60,000	60,000	0.0%
Litigation	1,825	-	-	-	-	-	-	---
Training, Travel, & Meetings	11,136	19,370	23,600	22,234	20,200	15,000	15,000	-36.4%
IT Services	34,601	37,677	34,725	34,725	34,368	34,602	34,602	-0.4%
Liability Insurance	1,058	1,231	1,063	1,118	1,063	1,063	1,063	0.0%
Contingency	-	-	-	-	-	-	-	---
Total Mayor & Town Council	\$ 354,173	\$ 385,957	\$ 425,748	\$ 423,987	\$ 444,759	\$ 439,193	\$ 439,193	3.2%



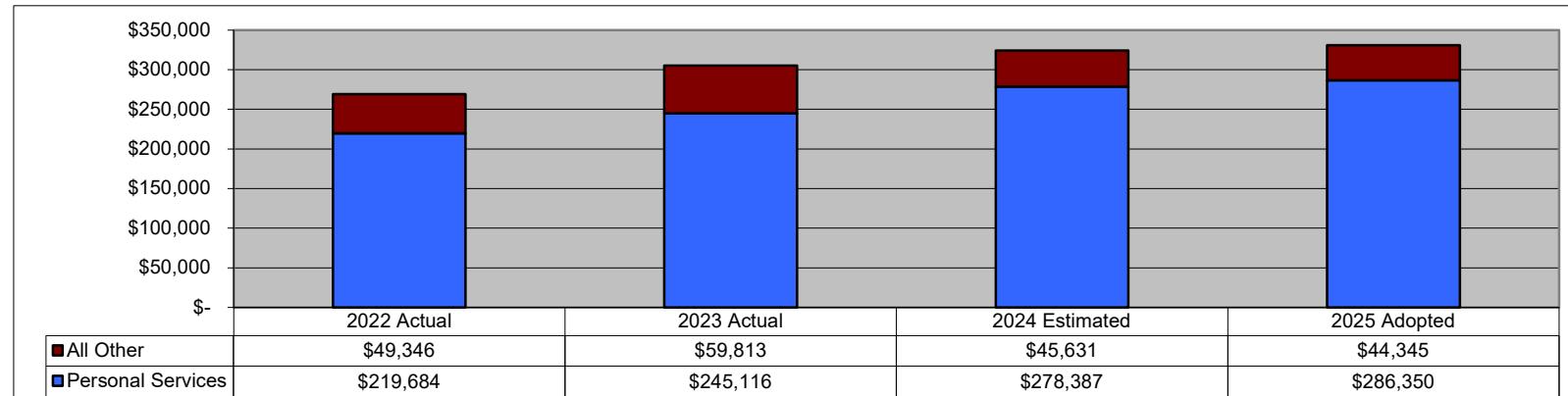
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
TOWN ATTORNEY

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 262,160	\$ 372,346	\$ 426,000	\$ 416,400	\$ 449,755	\$ 449,755	\$ 449,755	5.6%
Buyout - Compensated Absences	5,581	4,922	8,196	8,196	8,649	8,649	8,649	5.5%
FICA & Medicare	19,899	27,292	33,207	32,631	35,068	35,068	35,068	5.6%
Health Insurance	53,166	42,725	55,336	55,336	58,103	58,103	58,103	5.0%
Vision Insurance	436	473	535	535	540	540	540	0.9%
Dental Insurance	2,136	2,204	2,641	2,641	2,641	2,641	2,641	0.0%
Wyoming Retirement	41,335	62,337	69,667	68,227	74,986	74,986	74,986	7.6%
Workers' Compensation	3,706	8,040	9,586	9,586	10,184	10,184	10,184	6.2%
State Unemployment	23	-	831	831	831	831	831	0.0%
Disability/Life Insurance	962	1,501	1,920	1,920	2,154	2,154	2,154	12.2%
General/Office Supplies	109	173	700	700	700	400	400	-42.9%
Small Tools & Equipment <\$10K	-	-	250	250	250	250	250	0.0%
Dues & Subscriptions	1,215	1,214	1,700	1,700	1,700	1,700	1,700	0.0%
Professional Services	43,919	41,276	89,000	94,025	81,000	70,000	70,000	-21.3%
Litigation	-	708	10,000	10,000	70,000	70,000	70,000	600.0%
Training, Travel, & Meetings	505	8,440	9,000	10,000	10,000	10,000	10,000	11.1%
Books & Publications	5,444	5,963	6,000	6,000	7,255	7,255	7,255	20.9%
IT Services	23,101	28,801	23,682	23,682	22,930	23,347	23,347	-1.4%
Liability Insurance	1,936	2,103	2,761	2,761	3,168	3,281	3,281	18.8%
Total Town Attorney	\$ 465,634	\$ 610,517	\$ 751,012	\$ 745,421	\$ 839,914	\$ 829,144	\$ 829,144	10.4%



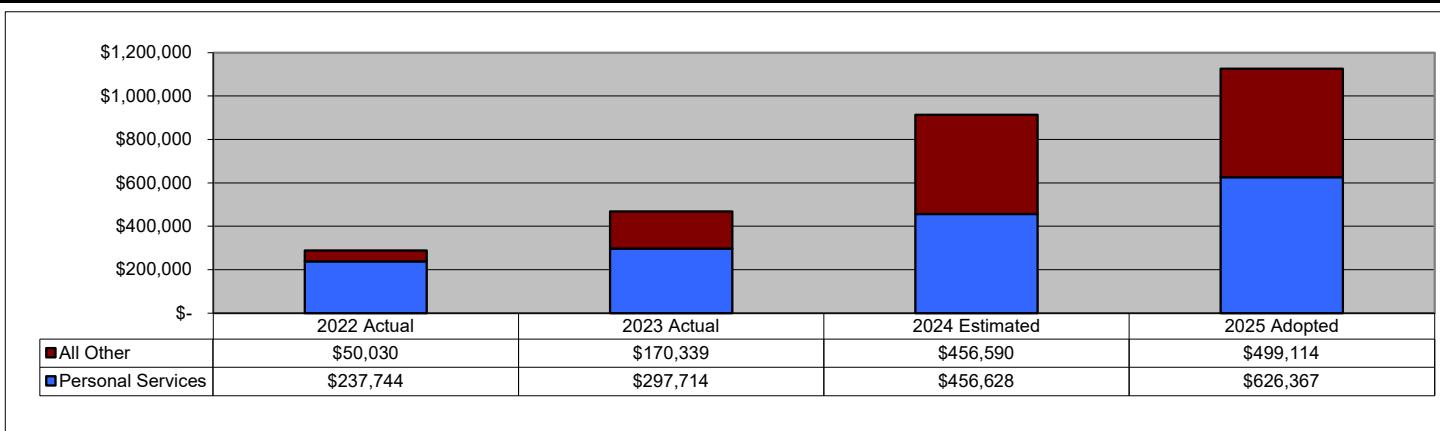
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
MUNICIPAL JUDGE

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 144,936	\$ 157,565	\$ 181,039	\$ 181,039	\$ 195,841	\$ 195,841	\$ 195,841	8.2%
Buyout - Compensated Absences	1,359	1,309	3,482	3,482	3,766	3,766	3,766	8.2%
FICA & Medicare	10,690	11,907	14,116	14,116	15,270	15,270	15,270	8.2%
Health Insurance	36,227	44,011	44,011	44,011	32,970	32,970	32,970	-25.1%
Vision Insurance	422	453	453	453	353	353	353	-22.1%
Dental Insurance	2,220	2,220	2,220	2,220	1,666	1,666	1,666	-25.0%
Wyoming Retirement	22,644	26,306	30,491	30,491	33,682	33,682	33,682	10.5%
Workers' Compensation	229	370	447	447	497	497	497	11.2%
State Unemployment	34	-	693	693	693	693	693	0.0%
Disability/Life Insurance	923	977	1,435	1,435	1,582	1,612	1,612	12.3%
General/Office Supplies	51	220	450	450	450	450	450	0.0%
Jury Expenditures	34	-	56	65	65	65	65	16.1%
Professional Services	5,248	6,508	7,650	7,650	7,650	7,650	7,650	0.0%
Public Defender	3,260	6,068	8,100	7,679	6,500	6,500	6,500	-19.8%
Training, Travel, & Meetings	2,213	995	2,500	2,500	2,500	2,500	2,500	0.0%
Books & Publications	5,261	6,883	4,600	5,600	5,600	5,600	5,600	21.7%
IT Services	32,250	38,128	20,496	20,496	19,686	20,151	20,151	-1.7%
Liability Insurance	1,029	1,010	1,191	1,191	1,379	1,429	1,429	20.0%
Total Municipal Judge	\$ 269,030	\$ 304,929	\$ 323,430	\$ 324,018	\$ 330,150	\$ 330,695	\$ 330,695	2.2%



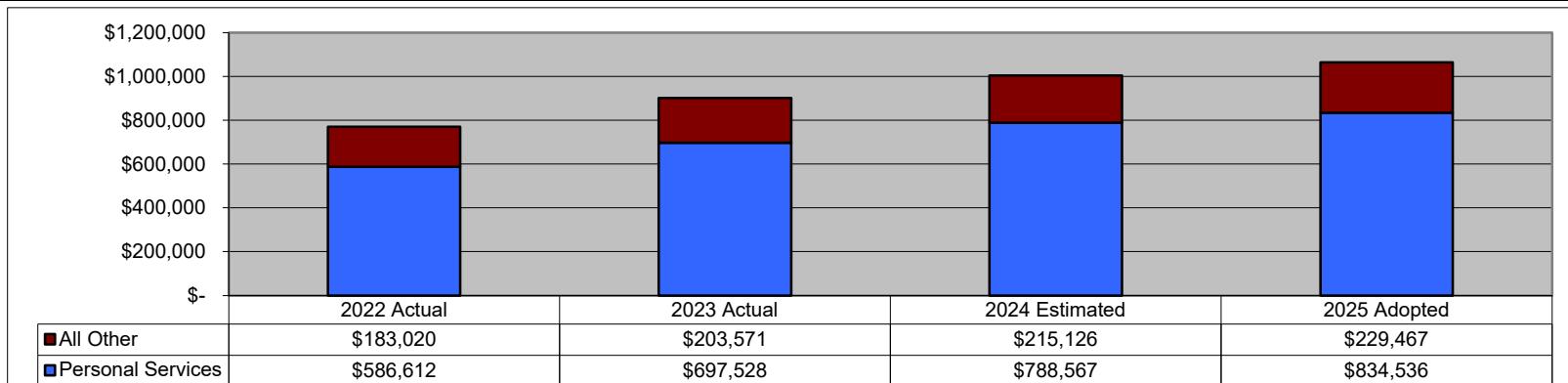
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
ADMINISTRATION

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 169,321	\$ 213,330	\$ 314,660	\$ 314,660	\$ 497,058	\$ 497,058	\$ 422,058	34.1%
Salaries & Wages - Part-Time	-	-	2,193	2,193	-	-	-	-100.0%
Buyout - Compensated Absences	3,232	4,850	4,464	4,464	9,559	9,559	9,559	114.1%
FICA & Medicare	11,351	14,781	24,499	24,499	38,756	38,756	33,018	34.8%
Health Insurance	21,761	22,649	45,298	45,298	71,345	71,345	71,345	57.5%
Vision Insurance	269	269	433	433	706	706	706	63.0%
Dental Insurance	1,404	1,395	2,236	2,236	3,631	3,631	3,631	62.4%
Wyoming Retirement	26,872	35,346	52,965	52,965	84,124	84,124	72,071	36.1%
Workers' Compensation	3,034	4,862	8,271	8,271	13,123	13,123	11,173	35.1%
State Unemployment	-	-	277	277	831	831	831	200.0%
Disability/Life Insurance	500	232	1,332	1,332	2,375	2,375	1,975	48.3%
General/Office Supplies	28	75	500	-	6,000	6,000	6,000	1100.0%
Printing & Publication	-	-	1,000	-	1,000	1,000	1,000	0.0%
Dues & Subscriptions	1,161	-	4,000	532	8,000	8,000	8,000	100.0%
Professional Services	21,716	92,160	125,000	95,178	50,000	50,000	50,000	-60.0%
Prof Services - Ecosystem	-	21,500	160,000	93,000	96,000	96,000	96,000	-40.0%
County Managed Jt Transp Proj	-	43,025	219,000	159,000	227,500	202,500	202,500	-7.5%
County Transportation Staff	-	-	89,934	89,934	160,176	103,201	103,201	14.8%
Training, Travel, & Meetings	5,925	1,747	11,000	10,496	10,000	6,000	6,000	-45.5%
IT Services	8,246	9,615	6,985	6,985	12,508	12,786	12,786	83.0%
Liability Insurance	1,135	1,217	1,465	1,465	3,501	3,627	3,627	147.6%
Contingency	11,819	1,000	15,000	-	15,000	10,000	10,000	-33.3%
Total Administration	\$ 287,774	\$ 468,053	\$ 1,090,512	\$ 913,218	\$ 1,311,193	\$ 1,220,622	\$ 1,125,481	3.2%



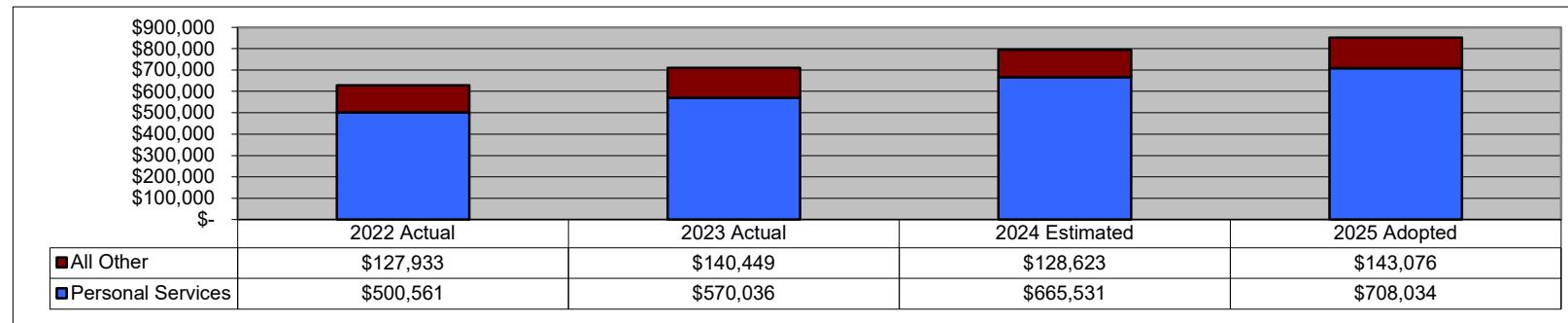
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
INTERNAL SERVICES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 384,473	\$ 476,144	\$ 545,068	\$ 537,068	\$ 569,291	\$ 569,291	\$ 569,291	4.4%
Buyout - Compensated Absences	5,792	6,952	10,482	10,482	10,948	10,948	10,948	4.4%
Overtime	25	80	2,500	2,000	1,500	1,500	1,500	-40.0%
FICA & Medicare	28,080	33,071	42,691	42,211	44,503	44,503	44,503	4.2%
Health Insurance	96,688	88,023	88,023	88,023	92,424	92,424	92,424	5.0%
Vision Insurance	971	807	699	699	813	813	813	16.3%
Dental Insurance	5,484	3,943	3,943	3,943	4,468	4,468	4,468	13.3%
Wyoming Retirement	60,569	80,257	91,460	90,260	98,039	98,039	98,039	7.2%
Workers' Compensation	643	1,113	4,362	4,362	4,679	4,679	4,679	7.3%
State Unemployment	217	-	1,385	1,385	1,385	1,385	1,385	0.0%
Disability/Life Insurance	2,031	2,544	3,634	3,634	3,486	3,486	3,486	-4.1%
General/Office Supplies	1,002	2,340	1,500	1,500	2,200	1,500	1,500	0.0%
Small Tools & Equipment <\$10K	637	2,254	3,000	3,000	1,500	1,500	1,500	-50.0%
Printing & Publication	55,796	45,827	61,900	61,900	61,900	61,900	61,900	0.0%
Dues & Subscriptions	8,525	9,210	10,175	10,175	10,175	10,175	10,175	0.0%
Training, Travel, & Meetings	6,094	5,873	14,500	10,000	13,000	10,000	10,000	-31.0%
Employee Recruitment	42,043	57,615	69,000	69,000	69,000	69,000	69,000	0.0%
Employee Recognition Program	5,895	6,823	10,500	10,500	14,260	10,500	10,500	0.0%
IT Services	62,081	75,211	49,966	49,966	72,324	48,738	48,738	-2.5%
Liability Insurance	2,586	3,012	3,585	3,585	4,010	4,154	4,154	15.9%
Total Internal Services	\$ 769,632	\$ 901,099	\$ 1,018,373	\$ 1,003,693	\$ 1,094,905	\$ 1,064,003	\$ 1,064,003	4.5%



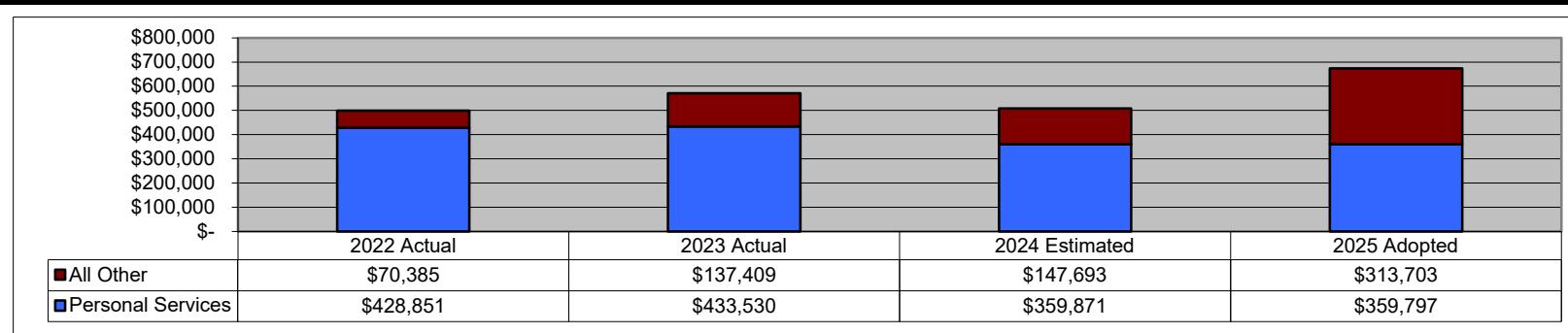
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
FINANCE

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 336,246	\$ 382,505	\$ 447,369	\$ 447,369	\$ 476,759	\$ 476,759	\$ 476,759	6.6%
Buyout - Compensated Absences	5,188	2,868	8,603	8,603	9,168	9,168	9,168	6.6%
FICA & Medicare	24,495	28,950	34,882	34,882	37,173	37,173	37,173	6.6%
Health Insurance	74,927	84,290	90,596	90,596	95,126	95,126	95,126	5.0%
Vision Insurance	597	631	659	659	667	667	667	1.2%
Dental Insurance	3,948	3,728	3,961	3,961	3,961	3,961	3,961	0.0%
Wyoming Retirement	52,851	64,285	74,846	74,846	80,043	80,043	80,043	6.9%
Workers' Compensation	559	898	1,128	1,128	1,210	1,210	1,210	7.3%
State Unemployment	78	-	1,108	1,108	1,108	1,108	1,108	0.0%
Disability/Life Insurance	1,608	1,847	2,379	2,379	2,819	2,819	2,819	18.5%
General/Office Supplies	1,349	1,376	1,600	1,600	2,350	1,600	1,600	0.0%
Printing & Publication	541	631	560	560	560	560	560	0.0%
Dues & Subscriptions	196	170	220	230	170	170	170	-22.7%
Professional Services	207	204	1,000	2,896	2,000	2,000	2,000	100.0%
Auditing Services	65,250	65,000	70,000	65,000	70,000	70,000	70,000	0.0%
Banking Fees	3,064	3,635	5,500	4,500	5,500	5,500	5,500	0.0%
Credit Card Fees	11,835	14,483	18,000	19,000	19,000	19,000	19,000	5.6%
Training, Travel, & Meetings	369	1,470	2,400	400	5,250	4,400	4,400	83.3%
IT Services	42,121	50,354	30,494	30,494	33,378	35,364	35,364	16.0%
Liability Insurance	3,001	3,126	3,943	3,943	4,358	4,482	4,482	13.7%
Total Finance	\$ 628,494	\$ 710,485	\$ 799,248	\$ 794,154	\$ 850,600	\$ 851,110	\$ 851,110	6.5%



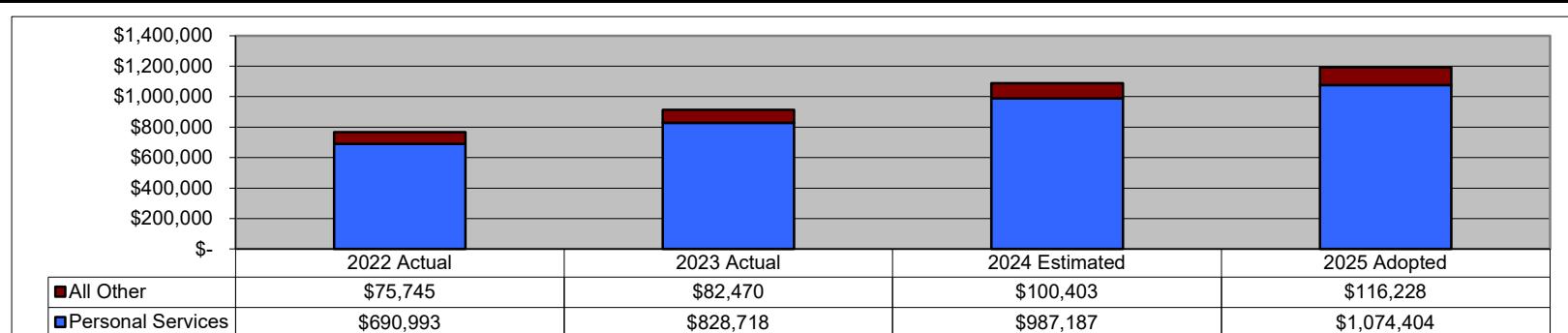
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
EXTERNAL SERVICES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 274,933	\$ 253,742	\$ 245,669	\$ 245,669	\$ 248,593	\$ 248,593	\$ 248,593	1.2%
Salaries & Wages - Part-Time	9,759	11,151	5,933	5,933	-	-	-	-100.0%
Buyout - Compensated Absences	5,979	5,358	6,007	6,007	4,781	4,781	4,781	-20.4%
FICA & Medicare	20,171	20,445	19,991	19,991	19,383	19,383	19,383	-3.0%
Health Insurance	65,283	90,596	32,687	32,687	34,321	34,321	34,321	5.0%
Vision Insurance	807	1,076	371	371	374	374	374	0.8%
Dental Insurance	4,212	5,580	1,800	1,800	1,799	1,799	1,799	-0.1%
Wyoming Retirement	42,937	41,479	38,136	38,136	41,009	41,009	41,009	7.5%
Workers' Compensation	3,202	1,527	6,084	6,084	6,489	6,489	6,489	6.7%
State Unemployment	109	-	831	831	554	554	554	-33.3%
Disability/Life Insurance	1,048	1,671	1,362	1,362	1,494	1,494	1,494	9.7%
General/Office Supplies	411	903	2,000	1,000	2,000	1,000	1,000	-50.0%
Printing & Publication	26,776	17,774	45,000	20,000	47,250	47,250	47,250	5.0%
Dues & Subscriptions	1,483	2,954	5,000	4,005	4,000	4,000	4,000	-20.0%
Professional Services	8,803	39,118	35,000	35,000	145,000	170,000	170,000	385.7%
Equity Task Force Stipend	7,650	47,269	48,600	48,600	48,600	48,600	48,600	0.0%
Training, Travel, & Meetings	6,701	8,222	14,500	8,000	11,000	8,000	8,000	-44.8%
IT Services	16,549	19,197	28,852	28,852	33,161	34,040	34,040	18.0%
Liability Insurance	2,423	2,875	3,236	3,236	1,751	1,813	1,813	-44.0%
Total Comm. & Strategic Initiatives	\$ 499,236	\$ 570,939	\$ 541,059	\$ 507,564	\$ 651,559	\$ 673,500	\$ 673,500	24.5%



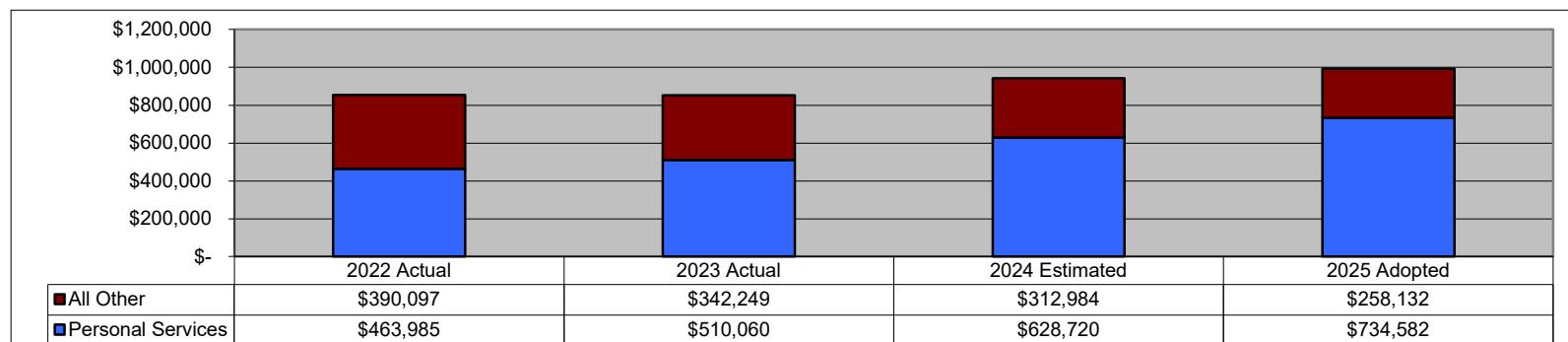
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
INFORMATION TECHNOLOGY

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 457,922	\$ 542,392	\$ 696,661	\$ 675,770	\$ 737,215	\$ 737,215	\$ 737,215	5.8%
Salaries & Wages - Part Time	-	19,155	-	-	-	-	-	---
Buyout - Compensated Absences	8,608	9,928	12,855	12,855	14,177	14,177	14,177	10.3%
FICA & Medicare	34,752	42,631	54,221	52,240	57,481	57,481	57,481	6.0%
Health Insurance	102,276	106,451	110,209	110,209	111,773	111,773	111,773	1.4%
Vision Insurance	1,127	1,022	1,056	1,056	968	968	968	-8.3%
Dental Insurance	6,305	5,156	5,259	5,259	4,824	4,824	4,824	-8.3%
Wyoming Retirement	69,434	85,668	110,468	106,423	122,268	122,268	122,268	10.7%
Workers' Compensation	8,097	13,696	17,757	17,757	19,463	19,463	19,463	9.6%
State Unemployment	290	-	1,994	1,994	1,717	1,717	1,717	-13.9%
Disability/Life Insurance	2,182	2,619	3,624	3,624	4,518	4,518	4,518	24.7%
Dues & Subscriptions	252	125	250	-	250	250	250	0.0%
General/Office Supplies	2,417	-	-	-	1,800	1,800	1,800	---
Repair & Maint - Shop Parts	119	-	234	234	157	157	157	-32.9%
Repair & Maint - Shop Labor	238	-	396	396	460	460	460	16.2%
Petroleum Products	435	460	410	420	495	495	495	20.7%
Training, Travel, & Meetings	15,889	23,845	24,700	19,846	54,000	37,500	37,500	51.8%
Central Equipment Fund Rental	-	-	4,700	4,700	5,900	5,900	5,900	25.5%
IT Services	52,973	54,271	70,230	70,230	67,135	64,288	64,288	-8.5%
Liability Insurance	3,422	3,770	4,577	4,577	5,192	5,378	5,378	17.5%
Total Information Technology	\$ 766,738	\$ 911,188	\$ 1,119,601	\$ 1,087,590	\$ 1,209,793	\$ 1,190,632	\$ 1,190,632	6.3%



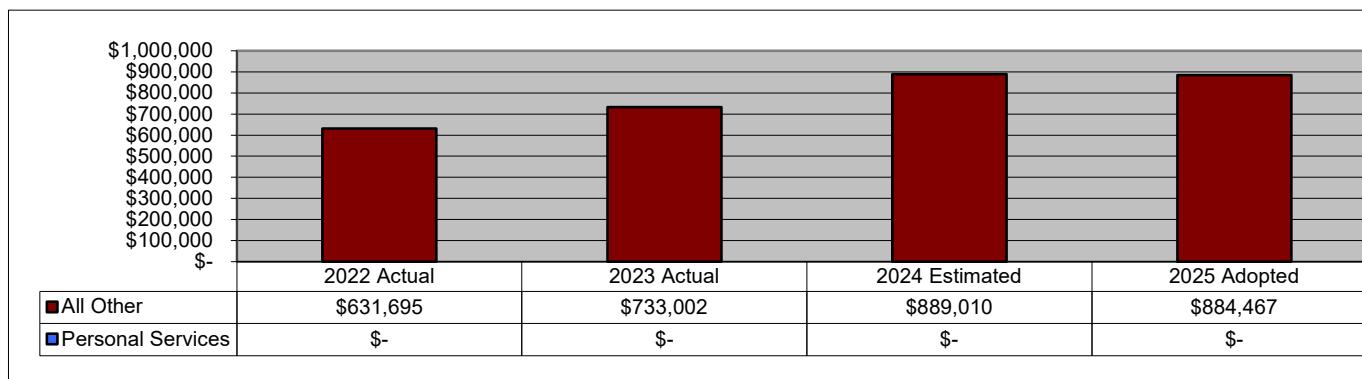
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
PLANNING

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 309,782	\$ 353,648	\$ 522,837	\$ 411,920	\$ 548,869	\$ 548,869	\$ 488,869	-6.5%
Salaries & Wages - Part Time	6,665	3,820	3,247	3,247	3,820	3,820	3,820	17.6%
Buyout - Compensated Absences	1,492	1,742	9,908	9,908	10,555	10,555	10,555	6.5%
Overtime	-	66	10,000	87	5,000	5,000	5,000	-50.0%
FICA & Medicare	23,784	27,001	41,759	35,159	43,471	43,471	38,881	-6.9%
Health Insurance	62,810	52,763	75,412	75,412	81,884	81,884	81,884	8.6%
Vision Insurance	532	470	844	844	810	810	810	-4.0%
Dental Insurance	3,624	2,054	4,003	4,003	4,064	4,064	4,064	1.5%
Wyoming Retirement	48,544	59,116	87,103	70,466	92,625	92,625	82,983	-4.7%
Workers Compensation	4,601	7,491	13,839	13,839	14,620	14,620	13,060	-5.6%
State Unemployment Tax	452	-	1,385	1,385	1,385	1,385	1,385	0.0%
Disability/Life Insurance	1,699	1,888	2,450	2,450	3,671	3,671	3,271	33.5%
General/Office Supplies	1,399	942	5,000	1,000	2,000	1,000	1,000	-80.0%
Printing & Publication	1,193	1,490	1,400	947	1,400	700	700	-50.0%
Dues & Subscriptions	2,802	1,890	4,000	3,000	4,500	4,000	4,000	0.0%
Professional Services	209,064	38,860	60,000	55,000	37,000	37,000	37,000	-38.3%
County Planning Services	93,346	211,375	207,214	177,214	144,852	103,344	103,344	-50.1%
Training, Travel, & Meetings	7,359	5,668	9,500	5,000	11,500	7,000	7,000	-26.3%
Travel & Meetings (Board)	-	-	2,000	2,000	6,000	3,000	3,000	50.0%
Public Workshops	-	-	-	-	-	-	-	---
IT Services	72,804	79,750	65,477	65,477	79,446	98,056	98,056	49.8%
Liability Insurance	2,130	2,275	3,346	3,346	3,893	4,032	4,032	20.5%
Total Planning	\$ 854,082	\$ 852,309	\$ 1,130,724	\$ 941,704	\$ 1,101,365	\$ 1,068,906	\$ 992,714	-12.2%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
TOWN FACILITIES

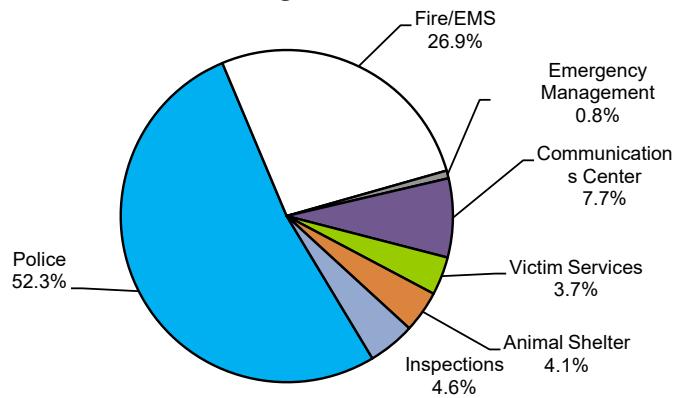
EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Town Hall	\$ 134,100	\$ 165,053	\$ 203,315	\$ 203,539	\$ 214,798	\$ 214,860	\$ 214,860	5.7%
155 Pearl St	58,396	73,387	92,197	96,891	102,348	102,410	102,410	11.1%
PW Yard	134,154	111,119	137,449	146,651	138,198	138,198	138,198	0.5%
Core Maintenance Facility	-	39,520	52,931	25,000	5,000	5,000	5,000	-90.6%
Parks Maintenance Building	17,508	22,738	32,877	28,877	35,724	35,786	35,786	8.8%
Vertical Harvest	15,583	13,263	28,069	23,779	20,630	20,630	20,630	-26.5%
Snow King Sports & Events Center	96,928	121,042	126,547	131,125	122,237	122,237	122,237	-3.4%
Parking Garage	53,199	66,039	67,227	76,249	80,195	80,257	80,257	19.4%
Recreation Center	24,732	25,819	44,125	44,125	37,467	37,467	37,467	-15.1%
South Park Business Rental	19,982	18,605	14,023	20,103	21,020	21,020	21,020	49.9%
Town Square Stage Stop	7,436	321	500	-	500	500	500	0.0%
Home Ranch Restrooms	45,324	46,734	61,866	54,899	61,901	61,963	61,963	0.2%
Deloney Restrooms	21,010	25,656	37,796	33,373	39,275	39,362	39,362	4.1%
Miller Park Restrooms	3,343	3,706	12,872	4,399	4,777	4,777	4,777	-62.9%
Total Town Facilities	\$ 631,695	\$ 733,002	\$ 911,794	\$ 889,010	\$ 884,070	\$ 884,467	\$ 884,467	-3.0%



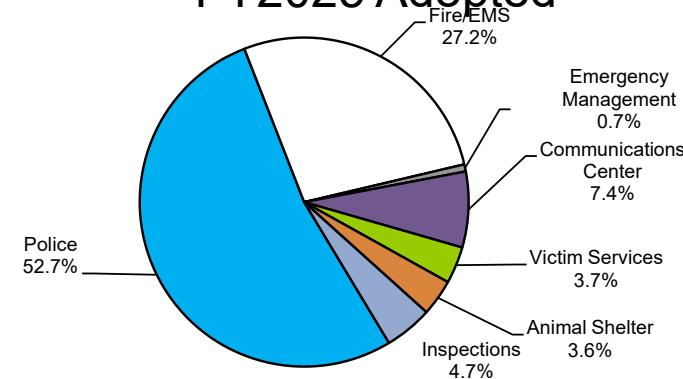
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PUBLIC SAFETY

DEPARTMENTS WITHIN PUBLIC SAFETY	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Police (Consolidated)	\$ 4,985,254	\$ 5,575,587	\$ 6,491,745	\$ 6,122,977	\$ 6,967,013	\$ 6,838,806	\$ 6,454,024	-0.6%
Fire/EMS (County)	2,033,998	1,820,776	3,153,873	3,153,873	3,391,448	3,336,868	3,336,868	5.8%
Emergency Management (County)	-	65,953	171,077	90,000	87,594	87,594	87,594	-48.8%
Communications Center (County)	367,172	805,802	896,997	896,997	910,001	910,001	910,001	1.4%
Victim Services	355,738	345,593	440,139	438,257	446,979	447,616	447,616	1.7%
Animal Shelter/Control	321,143	403,936	468,861	474,845	461,868	462,408	436,844	-6.8%
Building Inspections	431,536	480,580	554,571	537,452	598,284	578,852	578,852	4.4%
Total Public Safety	\$ 8,494,841	\$ 9,498,227	\$ 12,177,263	\$ 11,714,401	\$ 12,863,187	\$ 12,662,145	\$ 12,251,799	0.6%

FY2024 Estimated

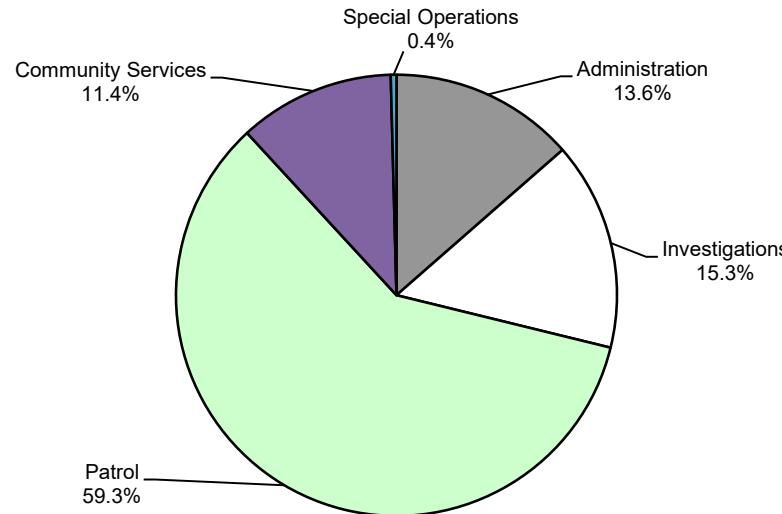


FY2025 Adopted



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
POLICE DIVISIONS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Administration	\$ 598,899	\$ 696,853	\$ 779,256	\$ 769,836	\$ 998,619	\$ 874,785	\$ 874,785	12.3%
Investigations	535,940	583,104	826,130	827,198	1,021,594	1,022,540	985,336	19.3%
Patrol	3,289,603	3,636,913	4,115,772	3,818,911	4,149,923	4,143,796	3,829,461	-7.0%
Community Service	545,890	644,798	743,964	680,341	770,427	771,235	737,992	-0.8%
Special Operations	14,922	13,919	26,623	26,691	26,450	26,450	26,450	-0.6%
Total Police Divisions	<u>\$ 4,985,254</u>	<u>\$ 5,575,587</u>	<u>\$ 6,491,745</u>	<u>\$ 6,122,977</u>	<u>\$ 6,967,013</u>	<u>\$ 6,838,806</u>	<u>\$ 6,454,024</u>	<u>-0.6%</u>

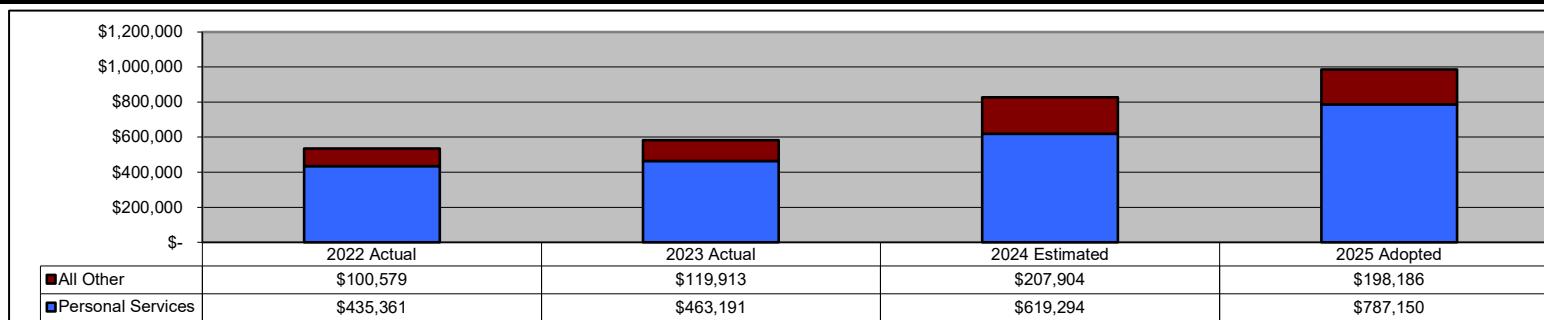


TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
POLICE ADMINISTRATION

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 348,953	\$ 402,095	\$ 482,174	\$ 468,500	\$ 603,512	\$ 518,512	\$ 518,512	7.5%
Salaries & Wages - Part-Time	3,470	-	-	-	-	-	-	---
Buyout - Compensated Absences	6,118	7,373	9,273	9,273	11,606	9,971	9,971	7.5%
Overtime	823	600	1,900	2,025	1,900	1,900	1,900	0.0%
FICA & Medicare	26,444	30,286	37,741	36,960	47,202	40,574	40,574	7.5%
Health Insurance	60,931	63,417	58,373	58,373	78,479	66,588	66,588	14.1%
Vision Insurance	648	705	638	638	803	668	668	4.7%
Dental Insurance	3,931	2,798	2,402	2,402	3,274	2,577	2,577	7.3%
Wyoming Retirement	39,572	48,417	58,597	57,194	84,754	70,094	70,094	19.6%
Workers' Compensation	4,667	8,473	11,087	11,087	14,373	12,120	12,120	9.3%
State Unemployment	80	-	1,330	1,330	1,607	1,330	1,330	0.0%
Disability/Life Insurance	1,313	1,552	1,828	1,828	3,758	2,918	2,918	59.6%
General/Office Supplies	2,557	2,767	3,100	3,149	3,100	3,100	3,100	0.0%
Training Supplies	-	-	400	400	400	400	400	0.0%
Uniforms	975	438	2,500	2,500	2,500	2,500	2,500	0.0%
Small Tools & Equipment <\$10K	29	2,634	3,000	3,000	3,000	3,000	3,000	0.0%
Small Tools & Equip (Grants)	-	-	-	-	-	-	-	---
Postage	91	142	300	450	500	500	500	66.7%
Printing & Publication	873	2,138	1,200	2,000	2,500	2,500	2,500	108.3%
Dues and Subscriptions	1,791	1,444	2,055	2,055	2,955	2,955	2,955	43.8%
Utilities - Car Storage	1,870	2,131	1,850	1,850	1,850	1,850	1,850	0.0%
Vehicle Towing	1,500	1,675	1,000	1,738	1,000	1,000	1,000	0.0%
Repair & Maint - Shop Parts	577	5,963	1,235	2,521	5,400	5,400	5,400	337.2%
Repair & Maint - Shop Labor	340	1,000	1,188	1,634	4,600	4,600	4,600	287.2%
Petroleum Products	905	3,811	1,881	6,318	5,940	5,940	5,940	215.8%
Repair & Maint - Office	-	-	1,200	1,200	1,200	1,200	1,200	0.0%
Training & Meetings	1,450	3,130	3,000	3,000	3,000	3,000	3,000	0.0%
Travel	2,634	5,139	4,800	4,800	4,800	4,800	4,800	0.0%
Employee Overnight Lodging	79	-	200	614	200	200	200	0.0%
Prisoner Expense	9,504	10,656	12,500	10,493	8,000	8,000	8,000	-36.0%
Employee Recognition Program	461	1,843	2,950	2,950	2,950	2,950	2,950	0.0%
Public Education	2,336	3,802	5,450	5,450	5,450	5,450	5,450	0.0%
Central equipment Fund Rental	18,500	17,700	17,700	17,700	33,000	33,000	33,000	86.4%
IT Services	49,073	57,980	38,007	38,007	46,173	46,972	46,972	23.6%
Property Insurance	3,841	4,017	5,225	5,225	4,582	4,582	4,582	-12.3%
Liability Insurance	2,563	2,727	3,172	3,172	4,251	3,634	3,634	14.6%
Total Administration	\$ 598,899	\$ 696,853	\$ 779,256	\$ 769,836	\$ 998,619	\$ 874,785	\$ 874,785	12.3%

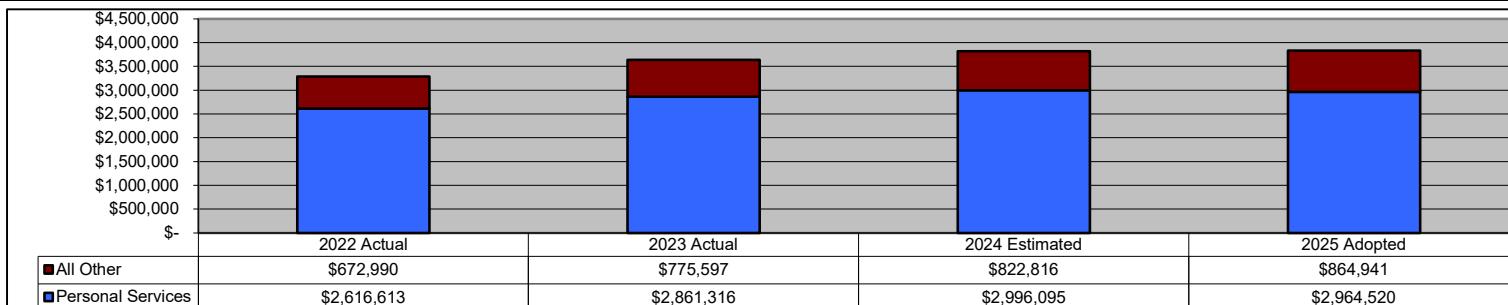
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
POLICE INVESTIGATIONS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 272,568	\$ 301,671	\$ 412,918	\$ 412,918	\$ 546,994	\$ 546,994	\$ 516,994	25.2%
Salaries & Wages - Part-Time	549	321	12,500	11,757	10,000	10,000	10,000	-20.0%
Buyout - Compensated Absences	3,328	4,960	7,941	7,941	10,519	10,519	10,519	32.5%
Overtime	13,576	16,710	16,276	16,276	17,000	17,000	17,000	4.4%
Holiday Pay - PTO Buyback	4,934	3,177	2,626	2,934	2,934	2,934	2,934	11.7%
FICA & Medicare	22,280	24,822	34,330	34,330	44,940	44,940	42,645	24.2%
Health Insurance	73,691	62,800	62,800	62,800	89,722	89,722	89,722	42.9%
Vision Insurance	939	677	572	572	956	956	956	67.1%
Dental Insurance	5,322	3,013	2,459	2,459	4,408	4,408	4,408	79.3%
Wyoming Retirement	34,586	40,255	52,150	52,150	75,115	75,115	71,386	36.9%
Workers' Compensation	3,194	4,354	11,390	11,390	14,961	14,961	14,181	24.5%
State Unemployment	-	-	1,939	1,939	2,216	2,216	2,216	14.3%
Disability/Life Insurance	394	431	1,828	1,828	4,589	4,589	4,189	129.2%
General/Office Supplies	2,752	2,873	3,050	3,000	3,000	3,000	3,000	-1.6%
Uniforms	2,234	1,676	3,000	3,000	3,000	3,000	3,000	0.0%
Small Tools & Equipment <\$10K	2,558	3,835	5,500	5,500	5,500	5,500	5,500	0.0%
Postage	829	391	1,300	1,300	1,300	1,300	1,300	0.0%
Professional Services	2,259	259	2,000	2,000	2,000	2,000	2,000	0.0%
Repair & Maint - Shop Parts	1,856	3,424	3,699	4,894	8,370	8,370	8,370	126.3%
Repair & Maint - Shop Labor	1,462	2,600	3,267	3,267	10,350	10,350	10,350	216.8%
Repair & Maint - Equipment	5,145	-	3,500	3,500	5,000	5,000	5,000	42.9%
Petroleum Products	3,199	4,480	5,130	5,434	5,280	5,280	5,280	2.9%
Training & Meetings	4,459	3,467	3,000	3,000	3,000	3,000	3,000	0.0%
Travel	1,101	2,203	2,800	2,854	2,800	2,800	2,800	0.0%
Central Equipment Fund Rental	5,300	13,300	17,200	17,200	19,900	19,900	19,900	15.7%
IT Services	65,500	78,780	150,180	150,180	123,817	124,623	124,623	-17.0%
Liability Insurance	1,925	2,625	2,775	2,775	3,923	4,063	4,063	46.4%
Total Investigations	\$ 535,940	\$ 583,104	\$ 826,130	\$ 827,198	\$ 1,021,594	\$ 1,022,540	\$ 985,336	19.3%



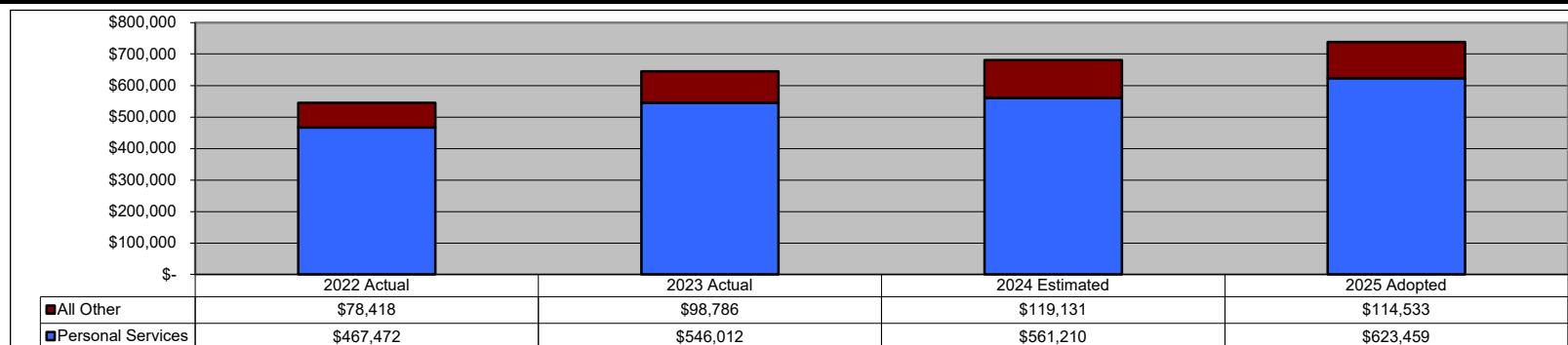
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
POLICE PATROL

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 1,633,143	\$ 1,839,281	\$ 2,100,206	\$ 1,848,206	\$ 2,124,066	\$ 2,124,066	\$ 1,869,066	-11.0%
Salaries & Wages - Part-Time	8,194	11,214	23,741	23,741	21,021	21,021	21,021	-11.5%
Buyout - Compensated Absences	23,183	25,010	40,389	40,389	40,847	40,847	40,847	1.1%
Overtime	98,185	110,243	110,671	117,120	110,671	110,671	110,671	0.0%
Holiday Pay - PTO Buyback	33,107	33,866	45,361	45,361	45,361	45,361	45,361	0.0%
FICA & Medicare	136,017	153,745	177,508	162,388	179,160	179,160	159,652	-10.1%
Health Insurance	427,800	382,205	430,077	430,077	366,994	366,994	366,994	-14.7%
Vision Insurance	4,836	4,143	4,437	4,437	3,909	3,909	3,909	-11.9%
Dental Insurance	27,180	21,039	23,457	23,457	19,644	19,644	19,644	-16.3%
Wyoming Retirement	191,120	224,920	280,361	242,561	306,695	306,695	274,998	-1.9%
Workers' Compensation	33,848	55,650	58,358	58,358	58,987	58,987	52,357	-10.3%
State Unemployment	942	-	7,479	7,479	7,202	7,202	7,202	-3.7%
Disability/Life Insurance	11,573	13,851	17,535	17,535	17,612	17,646	16,146	-7.9%
General/Office Supplies	7,030	4,181	6,750	6,750	6,750	6,750	6,750	0.0%
Uniforms	8,117	10,782	13,000	13,000	13,000	13,000	13,000	0.0%
Small Tools & Equipment <\$10K	17,164	15,196	37,750	37,750	23,125	23,125	23,125	-38.7%
Professional Services	3,645	7,880	10,215	12,025	20,215	10,000	10,000	-2.1%
Repair & Maint - Shop Parts	20,555	31,858	29,700	29,700	54,000	54,000	54,000	81.8%
Repair & Maint - Shop Labor	16,108	18,000	36,630	36,630	63,250	63,250	63,250	72.7%
Repair & Maint - Equipment	1,160	1,776	3,450	3,450	3,450	3,450	3,450	0.0%
Petroleum Products	49,228	67,744	64,980	64,980	61,050	61,050	61,050	-6.0%
Uniform Cleaning	2,365	2,110	6,000	5,800	5,250	5,250	5,250	-12.5%
Training & Meetings	25,441	47,658	50,070	50,070	50,070	50,070	50,070	0.0%
Travel	8,013	12,198	13,000	13,000	13,000	13,000	13,000	0.0%
Range Training	10,305	12,315	12,650	12,650	12,650	12,650	12,650	0.0%
Alcohol/Tobacco Grant Enforcement	2,441	2,330	4,020	4,020	4,020	4,020	4,020	0.0%
Central Equipment Fund Rental	202,900	212,700	230,900	230,900	242,400	242,400	242,400	5.0%
IT Services	273,496	302,420	263,124	263,124	260,415	263,928	263,928	0.3%
Liability Insurance	12,507	12,598	13,953	13,953	15,109	15,650	15,650	12.2%
Total Patrol	\$ 3,289,603	\$ 3,636,913	\$ 4,115,772	\$ 3,818,911	\$ 4,149,923	\$ 4,143,796	\$ 3,829,461	-7.0%



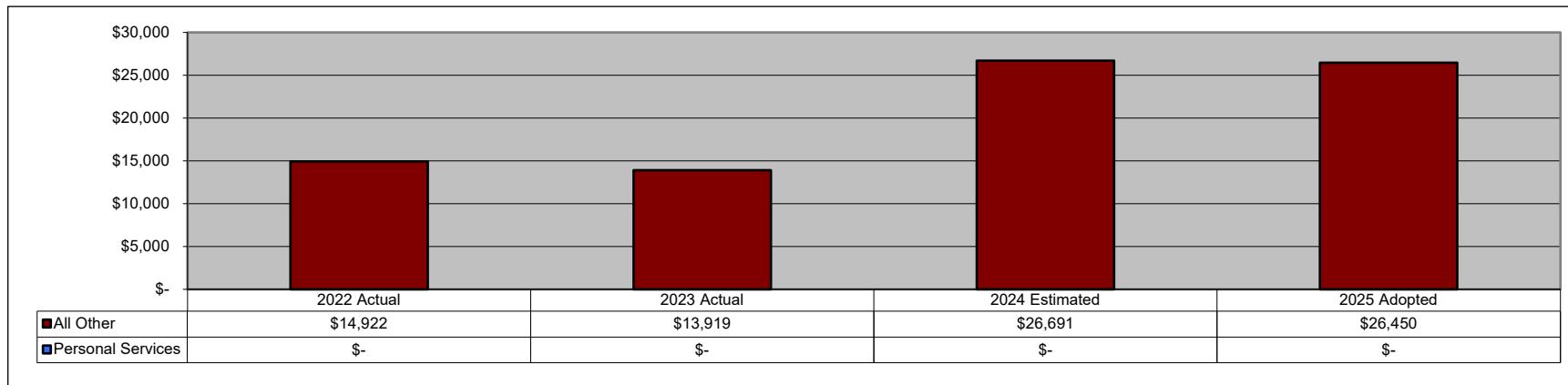
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
POLICE COMMUNITY SERVICE OFFICERS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 283,801	\$ 332,451	\$ 391,307	\$ 326,307	\$ 407,069	\$ 407,069	\$ 381,069	-2.6%
Salaries & Wages - Part-Time	-	-	6,795	6,795	6,200	6,200	6,200	-8.8%
Buyout - Compensated Absences	4,153	4,412	7,525	7,525	7,828	7,828	7,828	4.0%
Overtime	8,937	11,702	13,651	13,651	13,651	13,651	13,651	0.0%
Holiday Pay - PTO Buyback	3,354	1,801	3,151	3,151	3,151	3,151	3,151	0.0%
FICA & Medicare	23,914	26,161	32,316	32,316	33,499	33,499	31,510	-2.5%
Health Insurance	93,424	106,142	96,104	96,104	100,910	100,910	100,910	5.0%
Vision Insurance	1,048	1,040	997	997	839	839	839	-15.8%
Dental Insurance	5,813	5,141	4,272	4,272	3,718	3,718	3,718	-13.0%
Wyoming Retirement	37,234	49,429	56,030	56,030	63,858	63,858	59,680	6.5%
Workers' Compensation	4,141	5,973	10,509	10,509	11,344	11,344	10,668	1.5%
State Unemployment	425	-	1,330	1,330	1,330	1,330	1,330	0.0%
Disability/Life Insurance	1,228	1,761	2,223	2,223	3,305	3,305	2,905	30.7%
General/Office Supplies	1,672	3,510	7,300	7,300	7,300	7,300	7,300	0.0%
Uniforms	1,892	967	3,500	3,500	3,500	3,500	3,500	0.0%
Small Tools & Equipment <\$10K	289	678	4,850	3,500	3,500	3,500	3,500	-27.8%
Professional Services	-	-	600	600	600	600	600	0.0%
Repair & Maint - Shop Parts	1,064	3,206	1,747	4,350	3,254	3,254	3,254	86.3%
Repair & Maint - Shop Labor	3,536	2,560	3,960	4,084	4,025	4,025	4,025	1.6%
Repair & Maint - Equipment	-	-	1,450	1,450	1,450	1,450	1,450	0.0%
Petroleum Products	5,142	9,533	5,472	5,472	6,600	6,600	6,600	20.6%
Training & Meetings	1,992	9,051	10,804	10,804	10,804	10,804	10,804	0.0%
Travel	687	649	850	850	850	850	850	0.0%
Central Equipment Fund Rental	19,700	24,300	25,400	25,400	20,700	20,700	20,700	-18.5%
IT Services	40,421	41,655	48,770	48,770	48,231	48,934	48,934	0.3%
Liability Insurance	2,023	2,678	3,051	3,051	2,911	3,016	3,016	-1.1%
Total CSO	\$ 545,890	\$ 644,798	\$ 743,964	\$ 680,341	\$ 770,427	\$ 771,235	\$ 737,992	8.5%



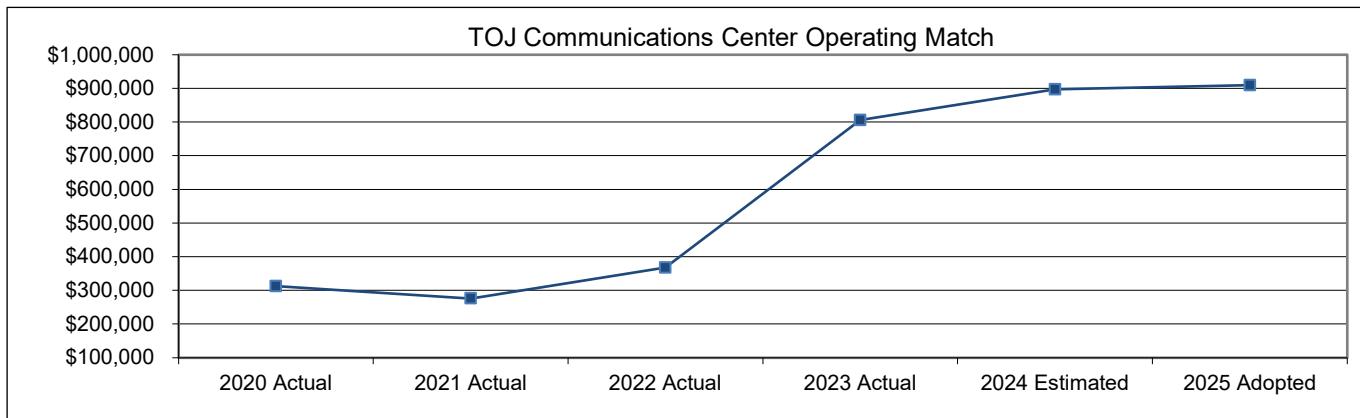
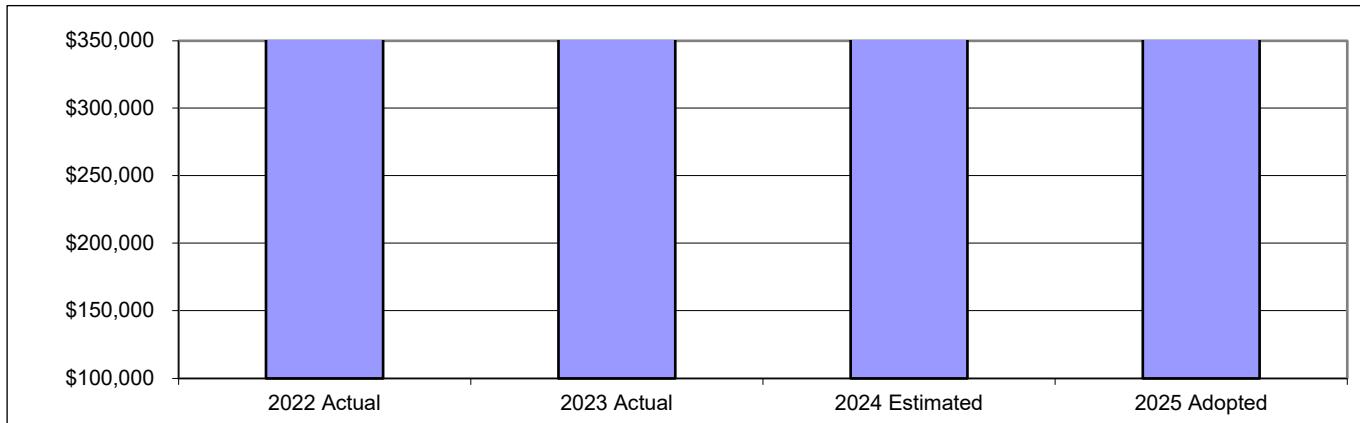
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
POLICE SPECIAL OPERATIONS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Supplies & Materials	\$ 9,311	\$ 8,806	\$ 7,350	\$ 7,350	\$ 7,350	\$ 7,350	\$ 7,350	0.0%
Uniforms	2,991	3,181	2,600	2,668	2,600	2,600	2,600	0.0%
Repair & Maint - Shop Parts	129	-	135	135	-	-	-	-100.0%
Repair & Maint - Shop Labor	170	-	594	594	575	575	575	-3.2%
Repairs and Maintenance-Equip	623	646	2,400	2,400	2,400	2,400	2,400	0.0%
Training & Meetings	1,600	735	5,950	5,950	5,950	5,950	5,950	0.0%
Travel	-	551	7,000	7,000	7,000	7,000	7,000	0.0%
Total Special Operations	\$ 14,922	\$ 13,919	\$ 26,623	\$ 26,691	\$ 26,450	\$ 26,450	\$ 26,450	-0.6%



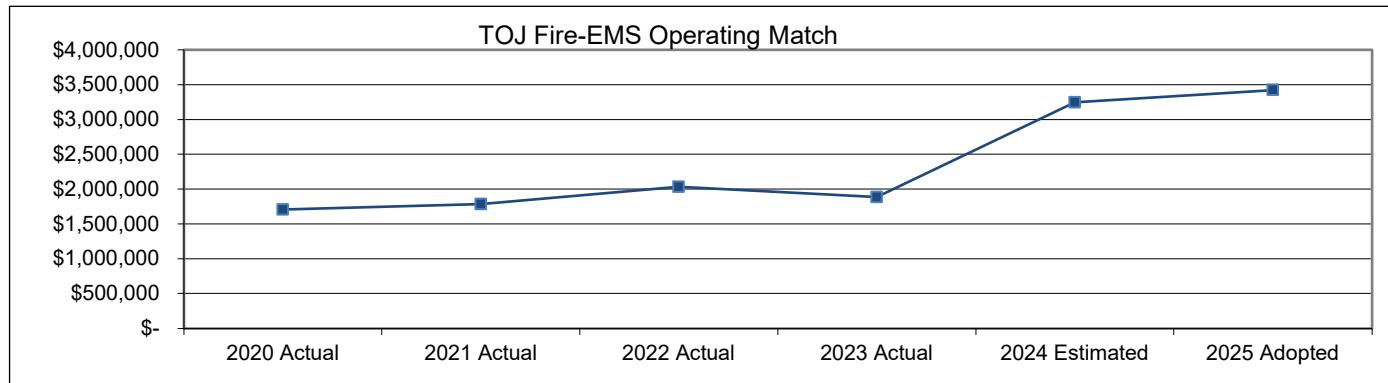
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
COMMUNICATIONS CENTER

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Contracted Services (County)	\$ 367,172	\$ 805,802	\$ 896,997	\$ 896,997	\$ 910,001	\$ 910,001	\$ 910,001	1.4%
Total Communications Center	\$ 367,172	\$ 805,802	\$ 896,997	\$ 896,997	\$ 910,001	\$ 910,001	\$ 910,001	1.4%



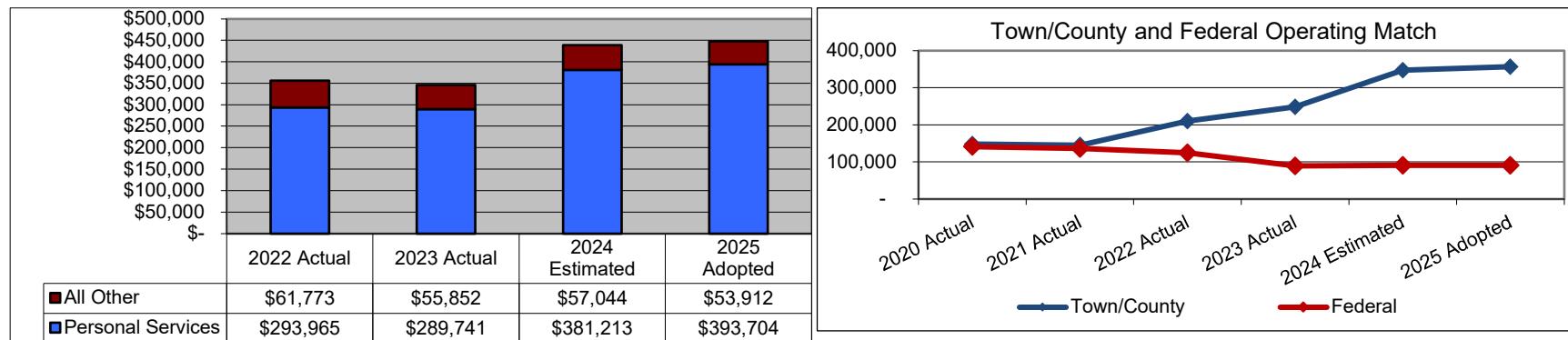
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
FIRE/EMS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Contracted Services (County)	\$ 2,033,998	\$ 1,820,776	\$ 3,153,873	\$ 3,153,873	\$ 3,391,448	\$ 3,336,868	\$ 3,336,868	5.8%
Emergency Management (County)	\$ -	\$ 65,953	\$ 171,077	\$ 90,000	\$ 87,594	\$ 87,594	\$ 87,594	-48.8%
Total Fire/EMS	\$ 2,033,998	\$ 1,886,729	\$ 3,324,950	\$ 3,243,873	\$ 3,479,042	\$ 3,424,462	\$ 3,424,462	3.0%



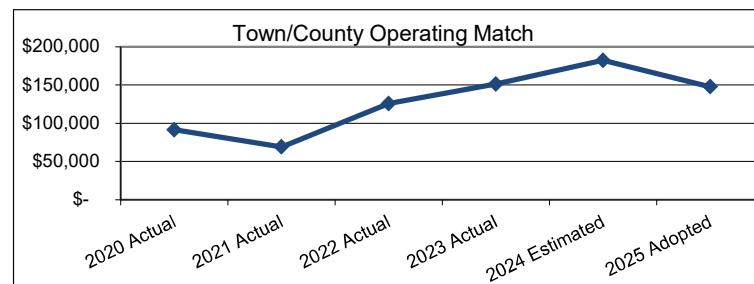
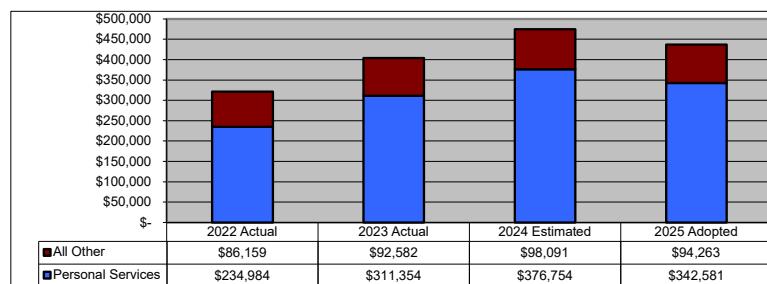
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
VICTIM SERVICES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 178,410	\$ 179,660	\$ 223,774	\$ 223,774	\$ 231,783	\$ 231,783	\$ 231,783	3.6%
Buyout - Compensated Absences	2,671	4,188	4,303	4,303	4,457	4,457	4,457	3.6%
Overtime	5,468	6,263	6,000	6,530	6,000	6,000	6,000	0.0%
FICA & Medicare	13,575	14,146	17,907	17,907	18,531	18,531	18,531	3.5%
Health Insurance	56,799	45,323	78,474	78,474	79,025	79,025	79,025	0.7%
Vision Insurance	538	371	498	498	501	501	501	0.6%
Dental Insurance	2,676	2,204	3,631	3,631	3,077	3,077	3,077	-15.3%
Wyoming Retirement	28,983	31,698	38,219	38,219	41,212	41,212	41,212	7.8%
Workers' Compensation	3,264	4,758	5,788	5,788	6,275	6,275	6,275	8.4%
State Unemployment	487	-	831	831	831	831	831	0.0%
Disability/Life Insurance	1,094	1,129	1,258	1,258	2,012	2,012	2,012	59.9%
General/Office Supplies	2,576	3,498	3,539	3,539	3,539	3,539	3,539	0.0%
Phone Communications	(36)	120	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	899	600	1,000	1,000	1,000	1,000	1,000	0.0%
Training, Travel, & Meetings	1,715	2,109	2,109	2,109	2,109	2,109	2,109	0.0%
Employee Recruitment	-	228	1,500	1,500	1,500	1,500	1,500	0.0%
Old Bill's Grant	21,966	8,104	12,412	10,000	6,500	6,500	6,500	-47.6%
Emergency Assistance	2,765	2,619	2,626	2,626	2,626	2,626	2,626	0.0%
Advertising & Outreach	5,591	7,710	6,350	6,350	6,350	6,350	6,350	0.0%
IT Services	25,106	29,598	22,876	22,876	22,446	23,025	23,025	0.7%
Liability Insurance	1,191	1,266	1,472	1,472	1,633	1,691	1,691	14.9%
Total Victim Services	\$ 355,738	\$ 345,593	\$ 440,139	\$ 438,257	\$ 446,979	\$ 447,616	\$ 447,616	1.7%



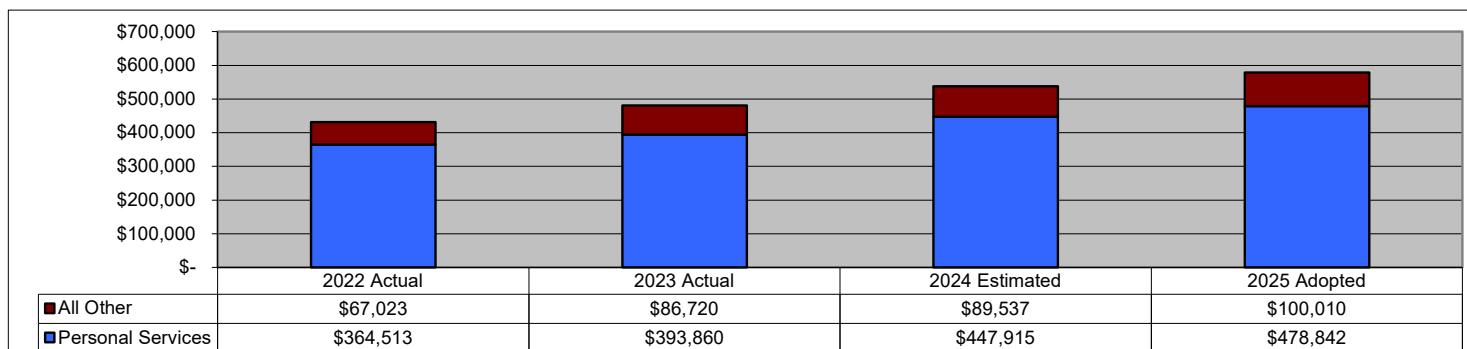
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
ANIMAL SHELTER

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 136,353	\$ 170,044	\$ 210,442	\$ 210,442	\$ 202,941	\$ 202,941	\$ 182,941	-13.1%
Salaries & Wages - Part-Time	27,388	21,154	35,139	35,139	35,139	35,139	35,139	0.0%
Buyout - Compensated Absences	1,845	2,238	4,047	4,047	3,903	3,903	3,903	-3.6%
Overtime	7,907	13,399	5,000	6,736	5,000	5,000	5,000	0.0%
Holiday Pay - PTO Buyback	508	1,182	500	500	500	500	500	0.0%
FICA & Medicare	11,793	15,100	19,517	19,517	18,932	18,932	17,402	-10.8%
Health Insurance	24,113	51,482	54,332	54,332	54,834	54,834	54,834	0.9%
Vision Insurance	261	506	339	339	241	241	241	-28.9%
Dental Insurance	1,321	2,372	1,381	1,381	977	977	977	-29.3%
Wyoming Retirement	18,956	26,909	35,238	35,238	36,263	36,263	33,049	-6.2%
Workers' Compensation	3,552	6,020	6,121	6,121	6,182	6,182	5,662	-7.5%
State Unemployment	287	-	1,163	1,163	1,163	1,163	1,163	0.0%
Disability/Life Insurance	700	948	1,799	1,799	2,070	2,070	1,770	-1.6%
Operating Supplies	13,659	13,216	17,492	17,492	17,492	17,492	17,492	0.0%
Uniforms	-	1,032	1,000	1,000	1,000	1,000	1,000	0.0%
Small Tools & Equipment <\$10K	1,956	2,583	4,550	4,550	4,550	4,550	4,550	0.0%
Printing & Publication	559	1,355	2,700	2,300	2,300	2,300	2,300	-14.8%
Utilities	8,950	11,261	10,200	10,200	10,200	10,200	10,200	0.0%
Medical & Legal Services	16,144	10,565	10,285	10,285	10,285	10,285	10,285	0.0%
Repair & Maint - Shop Parts	65	607	298	298	338	338	338	13.4%
Repair & Maint - Shop Labor	51	880	792	792	1,150	1,150	1,150	45.2%
Petroleum Products	232	245	425	425	400	400	400	-5.9%
Repair & Maint - Buildings	5,662	6,455	4,545	8,498	7,000	7,000	7,000	54.0%
Trash Collection	1,195	2,000	1,400	2,095	1,750	1,750	1,750	25.0%
Training, Travel, & Meetings	268	223	1,700	1,700	1,700	1,700	1,700	0.0%
Preventive Animal Care	7,169	8,021	8,025	8,025	8,025	8,025	8,025	0.0%
Employee Recruitment	571	-	2,000	2,000	2,000	2,000	2,000	0.0%
Central Equipment Fund Rental	3,900	3,900	3,900	3,900	3,900	3,900	3,900	0.0%
IT Services	23,173	27,182	20,745	20,745	19,956	20,436	20,436	-1.5%
Property Insurance	1,600	1,670	2,171	2,171	-	-	-	-100.0%
Liability Insurance	1,005	1,387	1,615	1,615	1,677	1,737	1,737	7.6%
Total Animal Shelter	\$ 321,143	\$ 403,936	\$ 468,861	\$ 474,845	\$ 461,868	\$ 462,408	\$ 436,844	-6.8%



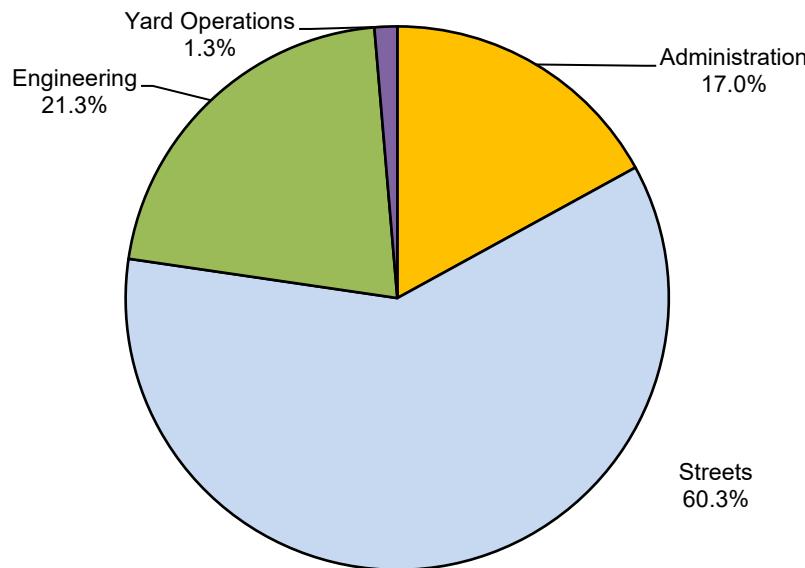
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
BUILDING INSPECTIONS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 233,823	\$ 249,716	\$ 291,429	\$ 291,429	\$ 311,617	\$ 311,617	\$ 311,617	6.9%
Buyout - Compensated Absences	2,636	3,581	5,604	5,604	5,993	5,993	5,993	6.9%
FICA & Medicare	16,957	18,963	22,723	22,723	24,297	24,297	24,297	6.9%
Health Insurance	65,283	67,947	67,947	67,947	71,345	71,345	71,345	5.0%
Vision Insurance	702	702	597	597	602	602	602	0.8%
Dental Insurance	4,212	3,631	3,077	3,077	3,077	3,077	3,077	0.0%
Wyoming Retirement	36,562	43,218	48,111	48,111	52,643	52,643	52,643	9.4%
Workers' Compensation	3,053	4,617	5,594	5,594	6,198	6,198	6,198	10.8%
State Unemployment	-	-	831	831	831	831	831	0.0%
Disability/Life Insurance	1,285	1,486	2,002	2,002	2,239	2,239	2,239	11.8%
General/Office Supplies	114	15	1,500	1,000	1,500	1,500	1,500	0.0%
Uniforms	97	-	400	200	416	416	416	4.0%
Dues & Subscriptions	371	245	850	850	884	884	884	4.0%
Professional Services	2,443	28,494	45,000	28,155	31,000	31,000	31,000	-31.1%
Bank/Credit Card Fees	6,538	6,943	8,000	9,500	10,000	10,000	10,000	25.0%
Repair & Maint - Vehicles	65	-	-	-	-	-	-	---
Repair & Maint - Shop Parts	49	399	300	300	338	338	338	12.7%
Repair & Maint - Shop Labor	170	657	495	495	805	805	805	62.6%
Petroleum Products	508	782	958	958	924	924	924	-3.5%
Training, Travel, & Meetings	3,945	1,977	5,600	5,526	12,500	8,000	8,000	42.9%
Books & Publications	4,105	(1,117)	2,000	1,000	5,000	5,000	5,000	150.0%
Central Equipment Fund Rental	9,200	5,000	6,000	6,000	6,000	6,000	6,000	0.0%
IT Services	37,869	41,665	33,636	33,636	47,880	32,870	32,870	-2.3%
Liability Insurance	1,549	1,660	1,917	1,917	2,195	2,273	2,273	18.6%
Total Building Inspections	\$ 431,536	\$ 480,580	\$ 554,571	\$ 537,452	\$ 598,284	\$ 578,852	\$ 578,852	4.4%



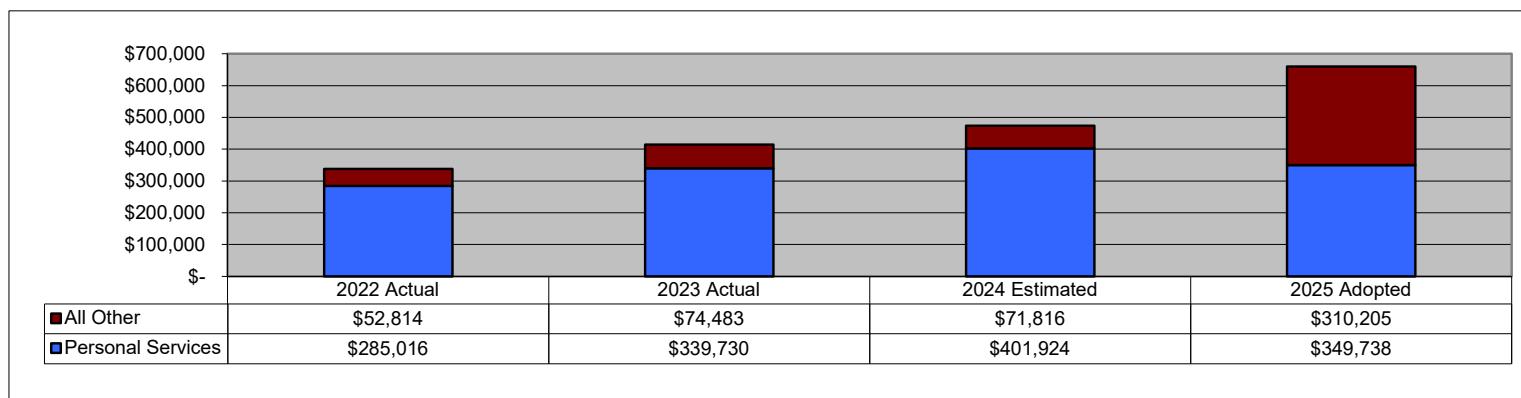
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PUBLIC WORKS

DEPARTMENTS WITHIN PUBLIC WORKS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Public Works Administration	\$ 337,830	\$ 414,213	\$ 483,740	\$ 473,740	\$ 763,223	\$ 685,507	\$ 659,943	36.4%
Streets	1,682,638	1,889,595	2,261,460	2,245,074	2,393,582	2,428,595	2,336,645	3.3%
Engineering	562,757	720,122	800,715	777,026	1,116,492	826,787	826,787	3.3%
Yard Operations	39,662	47,821	48,862	38,540	51,989	52,242	52,242	6.9%
Total Public Works	\$ 2,622,887	\$ 3,071,751	\$ 3,594,777	\$ 3,534,380	\$ 4,325,286	\$ 3,993,131	\$ 3,875,617	7.8%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
PUBLIC WORKS ADMINISTRATION

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 180,302	\$ 202,709	\$ 258,378	\$ 258,378	\$ 262,866	\$ 235,366	\$ 215,366	-16.6%
Salaries & Wages - Part-Time	2,160	21,314	-	-	-	-	-	---
Buyout - Compensated Absences	1,679	1,273	4,950	4,950	5,055	4,526	4,526	-8.6%
Overtime	1,078	1,909	8,500	2,000	8,500	8,500	8,500	0.0%
Holiday Pay - PTO Buyback	-	-	900	900	900	900	900	0.0%
FICA & Medicare	13,239	16,923	20,864	20,864	21,215	19,071	17,541	-15.9%
Health Insurance	50,768	52,840	57,859	57,859	65,199	53,309	53,309	-7.9%
Vision Insurance	628	628	679	679	732	597	597	-12.1%
Dental Insurance	3,276	3,255	3,457	3,457	3,718	3,020	3,020	-12.6%
Wyoming Retirement	28,359	33,158	44,625	44,625	46,573	41,653	38,439	-13.9%
Workers' Compensation	2,671	4,979	6,105	6,105	6,579	5,850	5,330	-12.7%
State Unemployment	83	-	785	785	837	698	698	-11.1%
Disability/Life Insurance	773	742	1,322	1,322	2,232	1,812	1,512	14.4%
General/Office Supplies	-	-	-	-	5,500	-	-	---
Employee Recruitment	-	210	7,500	7,500	7,500	7,500	7,500	0.0%
Training, Travel, & Meetings	4,136	16,484	10,000	6,500	10,150	6,500	6,500	-35.0%
Stormwater Management Program	-	-	-	-	240,000	240,000	240,000	---
IT Services	47,448	56,485	56,123	56,123	73,816	54,536	54,536	-2.8%
Liability Insurance	1,230	1,304	1,693	1,693	1,851	1,669	1,669	-1.4%
Total Administration	\$ 337,830	\$ 414,213	\$ 483,740	\$ 473,740	\$ 763,223	\$ 685,507	\$ 659,943	36.4%

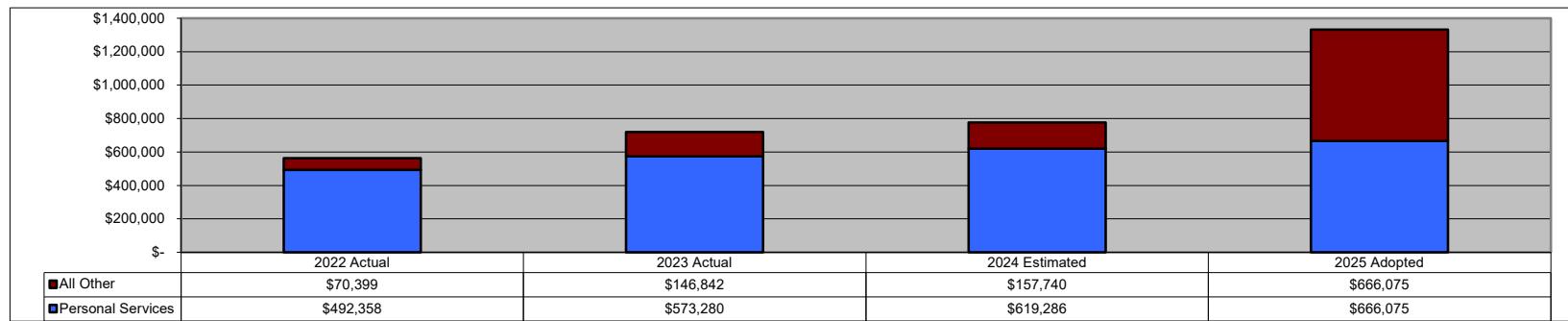


TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
STREETS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 387,736	\$ 390,610	\$ 607,159	\$ 547,159	\$ 632,189	\$ 632,321	\$ 560,321	-7.7%
Salaries & Wages - Part-Time	-	25,718	425	35,000	-	34,400	34,400	7994.1%
Buyout - Compensated Absences	5,254	6,465	11,543	11,543	12,157	12,160	12,160	5.3%
Holiday Pay - PTO Buyback	5,285	4,712	-	-	-	-	-	---
Overtime	20,020	38,919	25,000	46,424	20,000	20,000	20,000	-20.0%
FICA & Medicare	30,346	34,651	49,276	45,676	50,822	53,464	47,956	-2.7%
Health Insurance	134,151	160,989	125,717	125,717	124,473	124,473	124,473	-1.0%
Vision Insurance	1,372	1,713	1,347	1,347	1,487	1,487	1,487	10.4%
Dental Insurance	8,538	8,564	6,379	6,379	7,483	7,483	7,483	17.3%
Wyoming Retirement	63,936	69,923	106,619	97,619	112,794	112,816	101,246	-5.0%
Workers' Compensation	7,994	14,602	16,135	16,135	17,210	18,698	16,826	4.3%
State Unemployment	533	-	2,493	2,493	2,493	2,770	2,770	11.1%
Disability/Life Insurance	2,422	2,640	4,001	4,001	5,168	5,168	4,168	4.2%
General/Office Supplies	5,086	5,092	7,700	7,700	7,700	7,700	7,700	0.0%
Uniforms	1,659	1,341	2,000	2,000	2,000	2,000	2,000	0.0%
Small Tools & Equipment <\$10K	3,787	13,395	5,750	5,750	5,800	5,800	5,800	0.9%
Utilities	38,455	39,064	46,000	46,000	47,500	47,500	47,500	3.3%
Repair & Maint - Shop Parts	202,178	230,556	199,800	217,539	218,660	218,660	218,660	9.4%
Repair & Maint - Shop Labor	51,485	59,655	94,500	94,500	108,500	108,500	108,500	14.8%
Petroleum Products	62,641	93,382	90,057	90,057	84,930	84,930	84,930	-5.7%
R & M - Snow Clearing	10,000	29,106	19,400	19,400	20,000	20,000	20,000	3.1%
R & M - Street Lights	6,014	17,200	24,000	24,000	24,000	24,000	24,000	0.0%
R & M - Streets	6,703	21,060	13,500	14,000	15,400	15,400	15,400	14.1%
R & M - Boardwalks	72,144	5,378	10,000	10,000	12,000	12,000	12,000	20.0%
R & M - Alleys	600	-	3,000	3,000	5,000	5,000	5,000	66.7%
R & M - Storm Drainage	14,003	34,847	40,624	35,000	40,000	40,000	40,000	-1.5%
R & M - Winter Sanding	58,318	74,425	93,400	93,000	93,000	93,000	93,000	-0.4%
R & M - Ice/Flood Control	-	9,687	15,000	7,000	15,000	15,000	15,000	0.0%
R & M - Signs	36,144	19,396	57,000	57,000	30,000	30,000	30,000	-47.4%
R & M - Paint Projects	92,068	14,081	23,000	23,000	23,000	23,000	23,000	0.0%
R & M - Asphalt and Gravel	5,574	10,492	13,260	13,260	14,850	14,850	14,850	12.0%
R & M - Sidewalks/Crosswalks	11,675	7,020	15,000	15,000	15,000	15,000	15,000	0.0%
R & M - Parking Lot Maintenance	7,045	56,090	35,000	35,000	40,000	40,000	40,000	14.3%
R & M - Antler Arch	39	-	12,000	12,000	35,000	35,000	35,000	191.7%
R & M - Trash Receptacles	1,600	1,999	4,000	3,000	4,000	4,000	4,000	0.0%
R & M - Tree Removal & Replace	3,187	3,750	25,000	25,000	25,000	25,000	25,000	0.0%
Uniform Cleaning	2,274	1,221	3,200	3,200	3,500	3,500	3,500	9.4%
Dump Fees	7,003	8,906	20,500	20,500	20,500	20,500	20,500	0.0%
Training, Travel, & Meetings	1,425	7,237	18,000	15,000	20,000	15,000	15,000	-16.7%
Central Equipment Fund Rental	259,800	318,300	352,700	352,700	419,800	419,800	419,800	19.0%
IT Services	27,939	30,197	29,417	29,417	30,651	31,228	31,228	6.2%
Property Insurance	9,966	10,407	13,529	13,529	7,062	7,062	7,062	-47.8%
Liability Insurance	4,074	4,280	7,029	7,029	7,453	7,925	7,925	12.7%
Equipment Rental	12,165	2,525	12,000	12,000	12,000	12,000	12,000	0.0%
Total Streets	\$ 1,682,638	\$ 1,889,595	\$ 2,261,460	\$ 2,245,074	\$ 2,393,582	\$ 2,428,595	\$ 2,336,645	3.3%

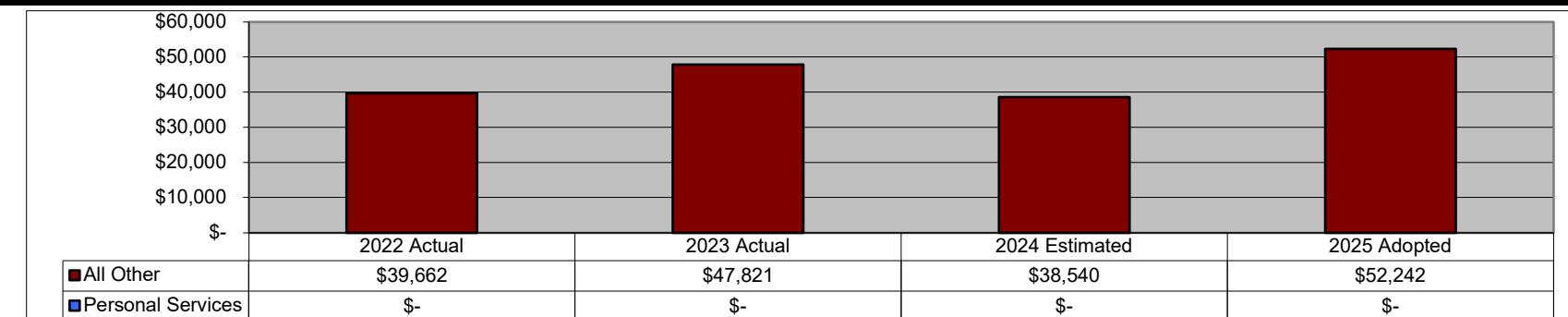
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
ENGINEERING

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 324,270	\$ 389,845	\$ 437,235	\$ 416,870	\$ 591,690	\$ 444,690	\$ 444,690	1.7%
Salaries & Wages - Part-Time	3,132	5,435	7,778	7,778	-	-	-	-100.0%
Buyout - Compensated Absences	2,992	3,551	8,408	8,408	11,379	8,552	8,552	1.7%
FICA & Medicare	24,013	29,123	34,687	33,465	46,135	34,673	34,673	0.0%
Health Insurance	74,927	65,374	65,374	65,374	129,447	81,884	81,884	25.3%
Vision Insurance	702	640	640	640	1,353	813	813	27.0%
Dental Insurance	4,080	3,599	3,599	3,599	7,379	4,589	4,589	27.5%
Wyoming Retirement	50,842	63,655	71,351	68,296	100,506	74,883	74,883	5.0%
Workers' Compensation	5,785	9,981	11,167	11,167	15,635	11,740	11,740	5.1%
State Unemployment	66	-	1,108	1,108	1,662	1,108	1,108	0.0%
Disability/Life Insurance	1,549	2,077	2,581	2,581	4,823	3,143	3,143	21.8%
Small Tools & Equipment <\$10K	-	-	1,000	750	16,000	750	750	-25.0%
Dues & Subscriptions	942	959	1,230	1,230	1,230	1,230	1,230	0.0%
Professional Services	7,810	41,585	40,000	40,000	40,000	40,000	40,000	0.0%
Repair & Maint - Shop Parts	1,744	13,923	2,025	5,753	6,062	6,062	6,062	199.4%
Repair & Maint - Shop Labor	1,411	2,380	2,475	2,475	2,875	2,875	2,875	16.2%
Petroleum Products	1,510	3,261	2,199	2,424	2,770	2,770	2,770	26.0%
Training, Travel, & Meetings	1,833	4,600	10,000	7,250	20,000	10,000	10,000	0.0%
Central Equipment Fund Rental	12,700	12,700	15,300	15,300	15,300	15,300	15,300	0.0%
IT Services	40,143	64,979	79,682	79,682	98,079	78,740	78,740	-1.2%
Liability Insurance	2,306	2,455	2,876	2,876	4,167	2,985	2,985	3.8%
Total Town Engineer	\$ 562,757	\$ 720,122	\$ 800,715	\$ 777,026	\$ 1,116,492	\$ 826,787	\$ 826,787	3.3%



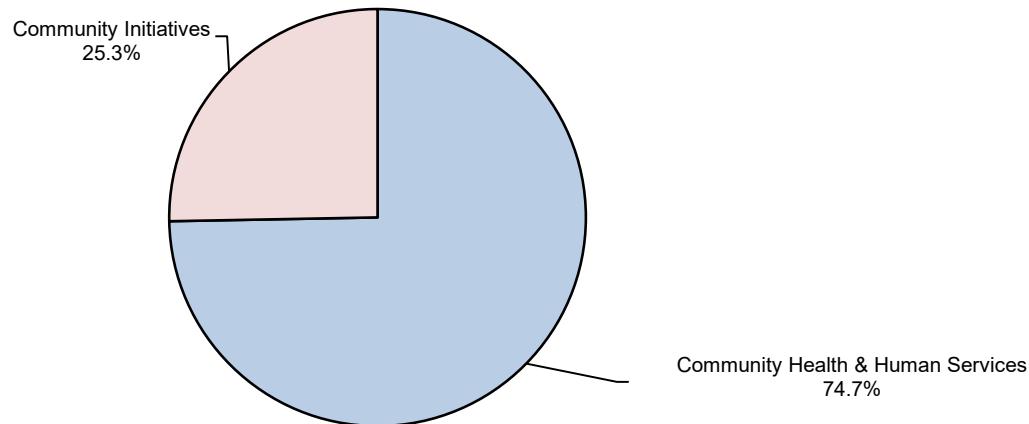
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
YARD OPERATIONS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
General/Office Supplies	\$ 3,031	\$ 8,504	\$ 8,500	\$ 3,710	\$ 9,000	\$ 9,000	\$ 9,000	5.9%
Operating Supplies	4,437	8,193	4,900	6,000	6,000	6,000	6,000	22.4%
OSHA Safety Supplies	11,491	9,574	15,200	11,093	10,050	10,050	10,050	-33.9%
Uniforms	120	2,066	1,725	1,000	1,500	1,500	1,500	-13.0%
Radio Services	4,356	-	5,440	4,440	5,440	5,440	5,440	0.0%
Physicals	310	620	1,000	1,000	1,000	1,000	1,000	0.0%
Drug & Alcohol Testing	1,742	2,885	3,500	2,700	3,500	3,500	3,500	0.0%
IT Services	14,175	15,979	8,597	8,597	15,499	15,752	15,752	83.2%
Total Yard Operations	\$ 39,662	\$ 47,821	\$ 48,862	\$ 38,540	\$ 51,989	\$ 52,242	\$ 52,242	6.9%



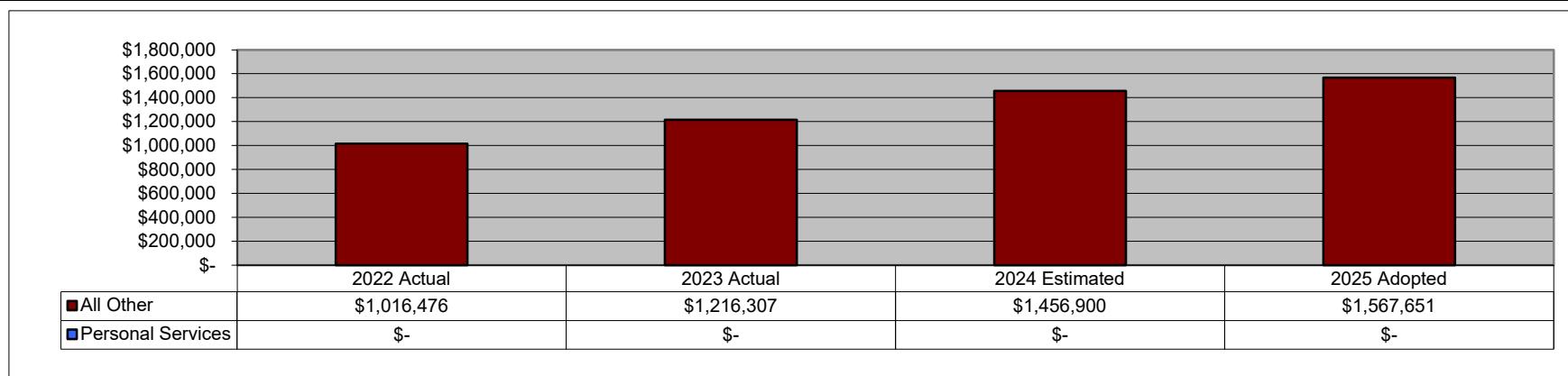
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
COMMUNITY HEALTH & HUMAN SERVICES AND COMMUNITY INITIATIVES

FUNCTION DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Community Health & Human Services	\$ 1,016,476	\$ 1,216,307	\$ 1,471,900	\$ 1,456,900	\$ 1,567,651	\$ 1,471,900	\$ 1,567,651	6.5%
Community Initiatives	280,702	352,002	470,675	464,175	533,200	512,575	530,700	12.8%
Total of Functions	\$ 1,297,178	\$ 1,568,309	\$ 1,942,575	\$ 1,921,075	\$ 2,100,851	\$ 1,984,475	\$ 2,098,351	8.0%



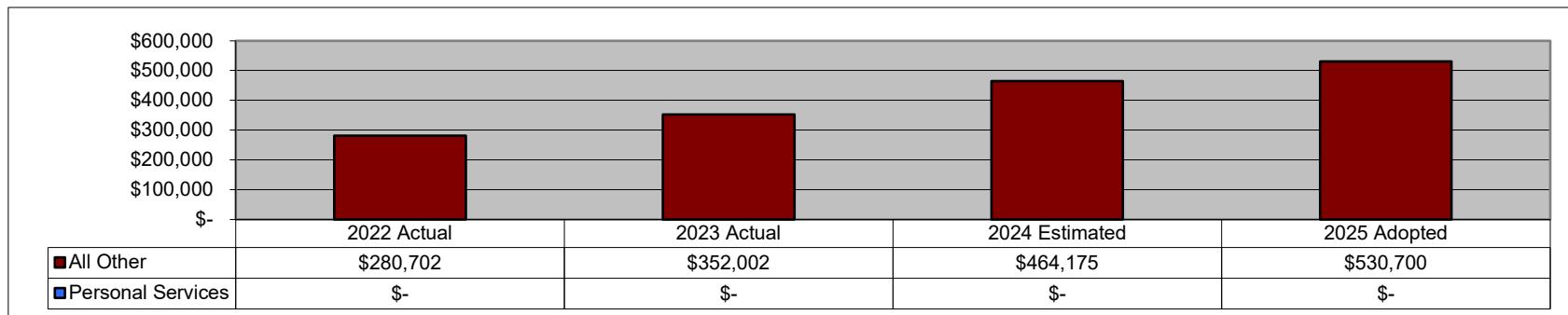
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
COMMUNITY HEALTH & HUMAN SERVICES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Community Entry Services	\$ 61,500	\$ 130,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	0.0%
Mental Health & Recovery Services of JH	113,650	119,335	181,000	181,000	185,000	181,000	185,000	2.2%
Teton Youth & Family Services	256,250	308,904	408,904	408,904	420,000	408,904	420,000	2.7%
Children Learning Center	117,011	117,011	151,291	151,291	151,291	151,291	151,291	0.0%
Senior Center	116,505	133,981	142,020	142,020	142,020	142,020	142,020	0.0%
Community Safety Network	56,375	62,000	70,000	70,000	80,000	70,000	80,000	14.3%
ONE22	102,500	150,000	162,000	162,000	180,000	162,000	180,000	11.1%
Curran-Seeley	56,902	53,075	-	-	-	-	-	---
Teton Literacy Program	18,900	26,800	26,800	26,800	47,145	26,800	47,145	75.9%
DUI/Drug Court	42,938	41,951	50,760	50,760	53,070	50,760	53,070	4.6%
CLIMB Wyoming	6,125	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	15,680	20,000	20,000	20,000	30,000	20,000	30,000	50.0%
Immigrant Hope Wyoming Idaho	5,625	5,625	8,000	8,000	8,000	8,000	8,000	0.0%
Voices JH	10,000	15,000	15,000	15,000	20,000	15,000	20,000	33.3%
Cultivate	6,125	6,500	-	-	-	-	-	---
Wyoming Immigrant Advocacy Project	-	-	-	-	15,000	-	15,000	---
Childcare	10,390	-	25,000	10,000	25,000	25,000	25,000	0.0%
Total Community Health & Human Services	\$ 1,016,476	\$ 1,216,307	\$ 1,471,900	\$ 1,456,900	\$ 1,567,651	\$ 1,471,900	\$ 1,567,651	6.5%



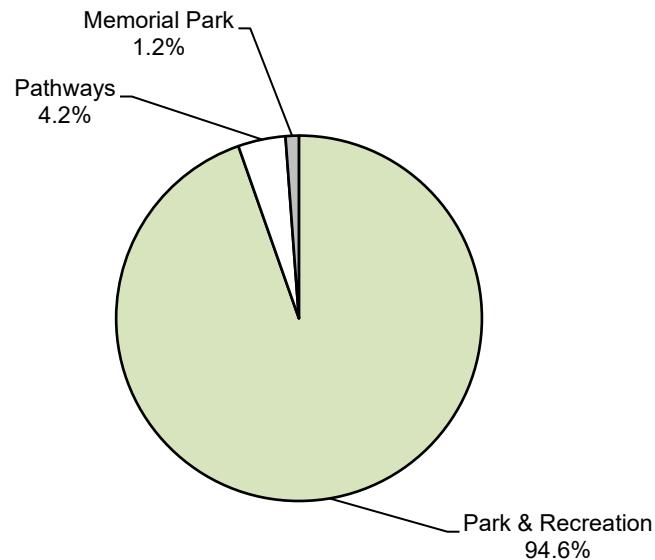
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
COMMUNITY INITIATIVES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Local Initiatives	\$ 445	\$ 13,500	\$ 35,000	\$ 35,000	\$ 22,500	\$ 15,000	\$ 15,000	-57.1%
MT2030	-	-	-	-	25,000	25,000	25,000	---
CAST	-	-	-	-	25,000	25,000	25,000	---
Historical Center	25,000	26,250	28,875	28,875	30,000	28,875	30,000	3.9%
Trash Collection	84,108	123,147	140,000	134,000	163,000	163,000	163,000	16.4%
Recycling Services	20,185	20,180	20,500	20,000	20,000	20,000	20,000	-2.4%
4th of July Fireworks	-	-	-	-	-	5,000	5,000	---
Jackson Hole Air	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.0%
Rodeo Grounds/Fair	60,000	80,000	80,000	80,000	80,000	80,000	80,000	0.0%
Leadership Jackson Hole	-	8,000	-	-	9,000	-	9,000	---
Energy Conservation Works	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0.0%
JH Public Art	10,000	10,000	12,600	12,600	12,000	12,000	12,000	-4.8%
TC Historic Preservation Board	22,000	13,425	53,700	53,700	53,700	53,700	53,700	0.0%
Teton Trust for Historic Place	-	7,500	25,000	25,000	30,000	25,000	30,000	20.0%
Arts for All	8,964	-	10,000	10,000	10,000	10,000	10,000	0.0%
JH Climate Action Collective	-	-	10,000	10,000	-	-	-	-100.0%
Wyoming Stargazing	-	-	-	-	3,000	-	3,000	---
Yellowstone Teton Clean Cities	-	-	5,000	5,000	-	-	-	-100.0%
Total Community Initiatives	\$ 280,702	\$ 352,002	\$ 470,675	\$ 464,175	\$ 533,200	\$ 512,575	\$ 530,700	12.8%



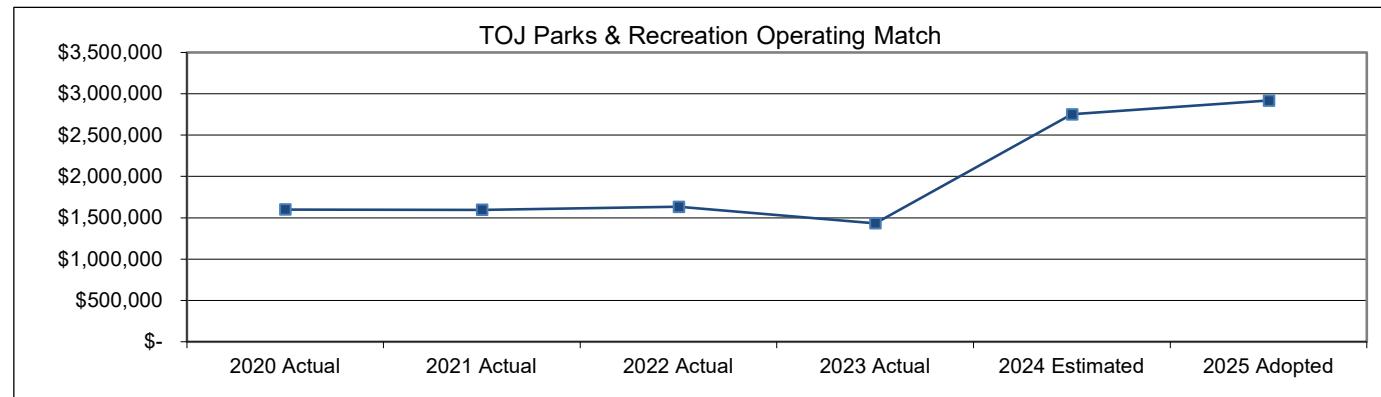
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CULTURE & RECREATION

DEPARTMENTS WITHIN CULTURE & RECREATION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Parks & Recreation (County)	\$ 1,328,325	\$ 935,219	\$ 2,253,822	\$ 2,253,822	\$ 2,619,196	\$ 2,919,210	\$ 2,919,210	29.5%
Pathways (County)	41,544	46,796	88,757	63,000	129,456	129,456	129,456	45.9%
Memorial Park (Cemetery)	25,852	21,073	34,493	35,712	37,849	36,459	36,459	5.7%
Total Culture & Recreation	\$ 1,395,721	\$ 1,003,088	\$ 2,377,072	\$ 2,352,534	\$ 2,786,501	\$ 3,085,125	\$ 3,085,125	29.8%



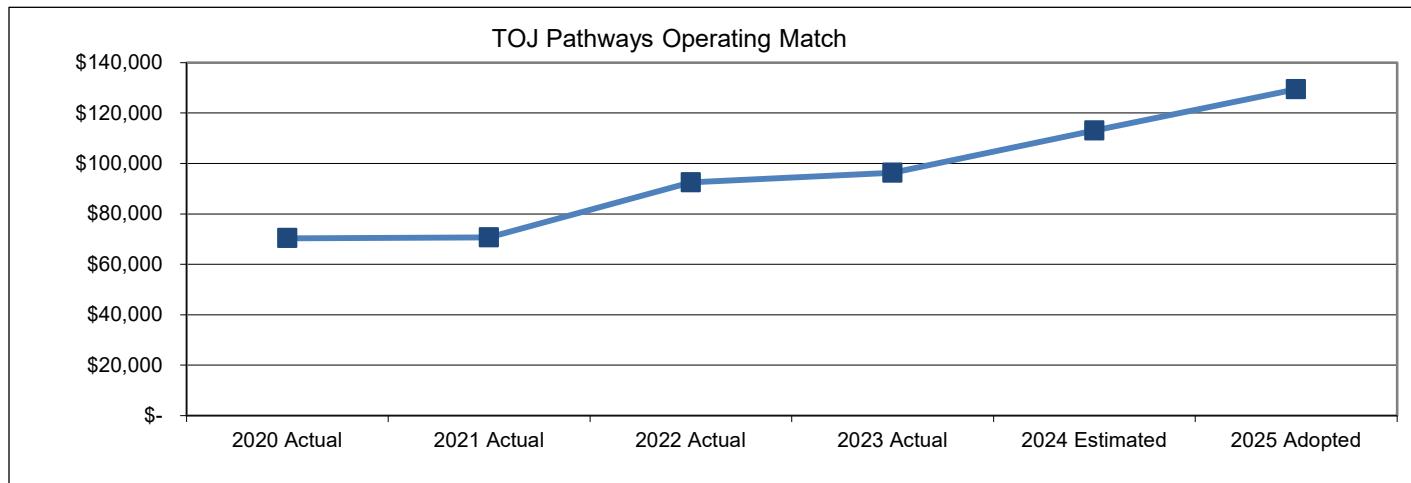
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
PARKS AND RECREATION

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Contracted Services (County)	\$ 1,328,325	\$ 935,219	\$ 2,253,822	\$ 2,253,822	\$ 2,619,196	\$ 2,919,210	\$ 2,919,210	29.5%
Total Parks and Recreation	\$ 1,328,325	\$ 935,219	\$ 2,253,822	\$ 2,253,822	\$ 2,619,196	\$ 2,919,210	\$ 2,919,210	29.5%



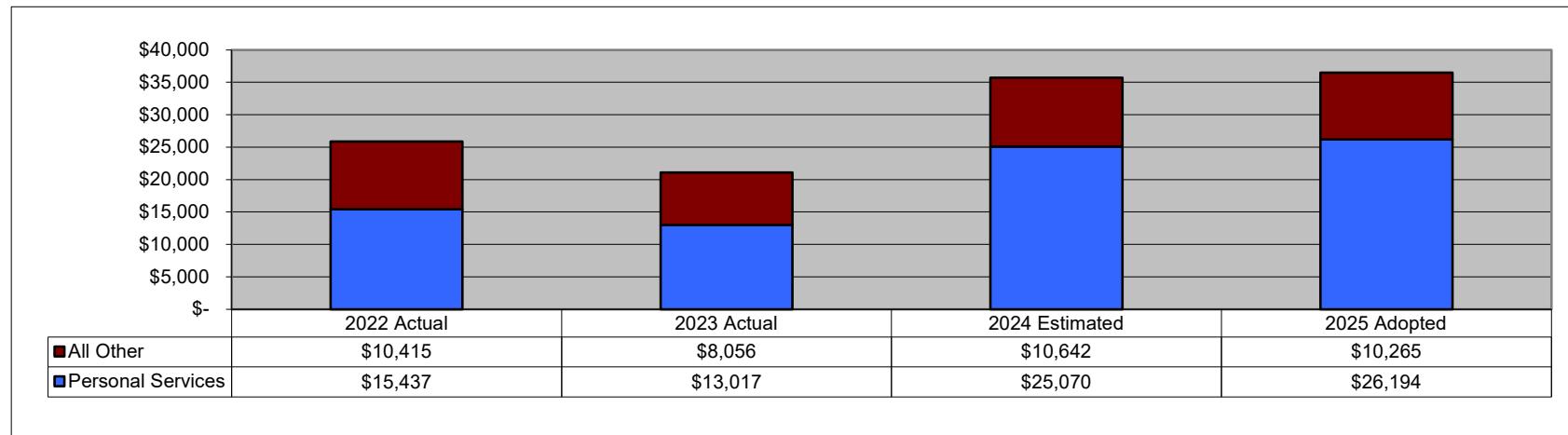
**TOWN OF JACKSON, WYOMING ADOPTED
BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
PATHWAYS**

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Contracted Services (County)	\$ 41,544	\$ 46,796	\$ 88,757	\$ 63,000	\$ 129,456	\$ 129,456	\$ 129,456	45.9%
Total Pathways	\$ 41,544	\$ 46,796	\$ 88,757	\$ 63,000	\$ 129,456	\$ 129,456	\$ 129,456	45.9%



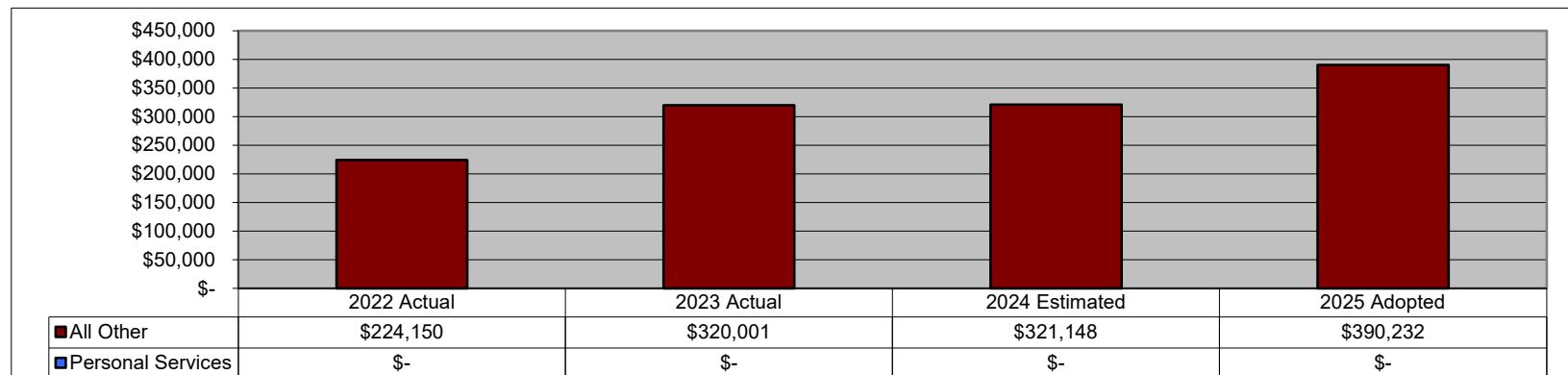
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
MEMORIAL PARK (CEMETERY)

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Salaries & Wages - Regular	\$ 14,134	\$ 11,908	\$ 22,893	\$ 22,893	\$ 23,930	\$ 23,930	\$ 23,930	4.5%
FICA & Medicare	1,018	830	1,751	1,751	1,831	1,831	1,831	4.6%
Workers' Compensation	220	279	149	149	156	156	156	4.7%
State Unemployment	65	-	277	277	277	277	277	0.0%
Operating Supplies	102	98	200	200	200	200	200	0.0%
Utilities	225	253	350	569	350	350	350	0.0%
Water & Sewer Charges	1,774	2,146	3,000	4,000	4,000	4,000	4,000	33.3%
Professional Services	3,314	295	2,000	2,000	3,500	2,000	2,000	0.0%
Dust Abatement/Road Maint	500	-	500	500	500	500	500	0.0%
IT Services	4,436	5,169	3,222	3,222	2,936	3,040	3,040	-5.6%
Liability Insurance	64	95	151	151	169	175	175	15.9%
Total Cemetery	\$ 25,852	\$ 21,073	\$ 34,493	\$ 35,712	\$ 37,849	\$ 36,459	\$ 36,459	5.7%



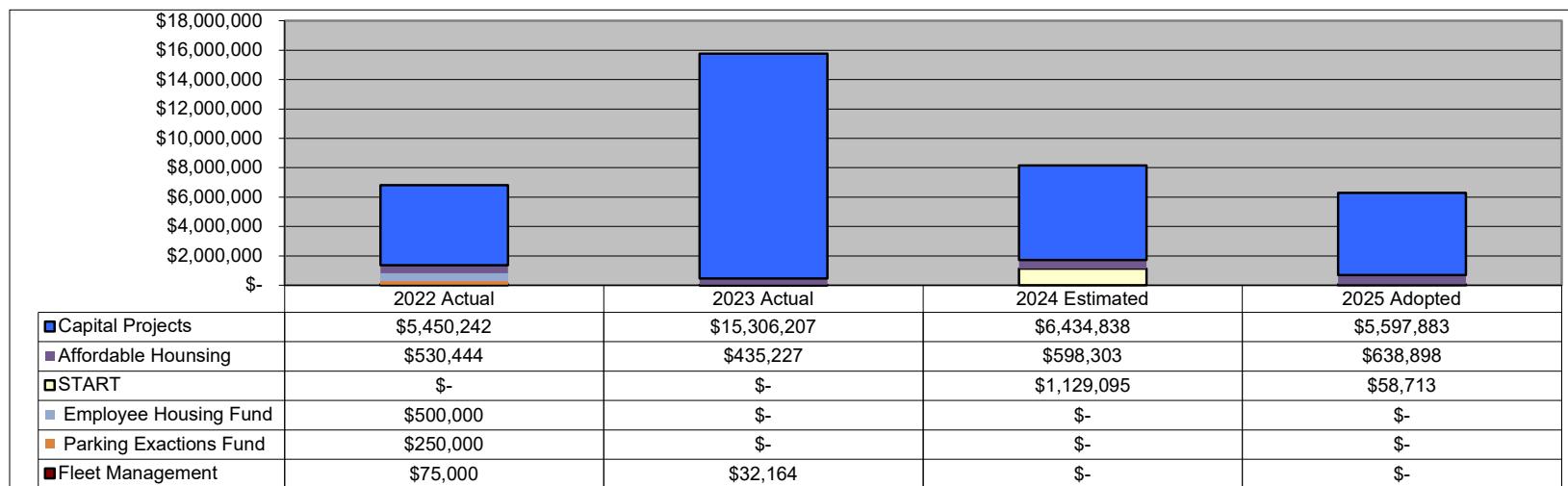
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL UNALLOCATED
TOWN-WIDE SERVICES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
General/Office Supplies	\$ 3,306	\$ 2,309	\$ 5,000	\$ 3,500	\$ 5,000	\$ 4,000	\$ 4,000	-20.0%
Postage	6,474	8,014	10,950	10,986	19,300	10,000	10,000	-8.7%
Dues & Subscriptions	15,647	14,431	15,500	15,500	16,330	16,330	16,330	5.4%
Flat Creek Improvement District	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0.0%
Professional Services	1,594	92,731	19,000	10,000	53,000	50,000	50,000	163.2%
Wellness Program	12,115	8,996	15,000	15,000	15,000	5,000	5,000	-66.7%
Recording & Filing Fees	406	500	500	500	500	500	500	0.0%
Employee Assistance	114	275	500	500	500	-	-	-100.0%
Internships	-	-	145	25,000	88,000	35,000	35,000	24037.9%
Downtown Parklet Ambassador	-	-	48,000	-	48,000	48,000	48,000	0.0%
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	83,010	125,000	125,000	102,500	102,500	102,500	-18.0%
Employee Education Reimb	6,329	3,270	5,000	5,000	6,150	6,150	6,150	23.0%
Retreat/In-Service	22,707	22,585	25,000	25,000	25,000	25,000	25,000	0.0%
Surety Bonds	730	610	900	610	700	700	700	-22.2%
Commuter Subsidy	1,208	-	-	-	2,500	2,500	2,500	---
Employee Events	13,339	18,718	20,000	20,000	20,000	20,000	20,000	0.0%
Conservations Programs (40X20)	-	-	-	-	-	-	-	---
Total Town-Wide Services	\$ 224,150	\$ 320,001	\$ 355,047	\$ 321,148	\$ 467,032	\$ 390,232	\$ 390,232	9.9%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
GENERAL FUND
TRANSFERS OUT

TRANSFER OUT DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 Amend
Transfers to Special Revenue Funds								
START Bus Fund - Operations	\$ -	\$ -	\$ -	\$ 566,035	\$ 258,330	\$ 58,713	\$ 58,713	---
START Bus Fund - Capital				\$ 1,468,957	\$ 563,060	\$ -	\$ -	-100.0%
Affordable Housing - Operations	530,444	435,227	598,303	598,303	638,898	638,898	638,898	6.8%
Affordable Housing - Capital	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
Parking Exactions Fund	250,000	-	-	-	-	-	-	---
Employee Housing Fund	500,000	-	-	-	-	-	-	---
Transfer to Capital Projects Funds	5,450,242	15,306,207	6,434,838	6,434,838	5,597,883	5,597,883	5,597,883	-13.0%
Transfers to Internal Service Funds								
Fleet Management Fund	75,000	32,164	-	-	-	-	-	---
Total Transfers Out	\$ 7,805,686	\$ 16,773,598	\$ 9,568,167	\$ 9,228,305	\$ 7,495,111	\$ 7,295,494	\$ 7,295,494	-23.8%





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TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2025**

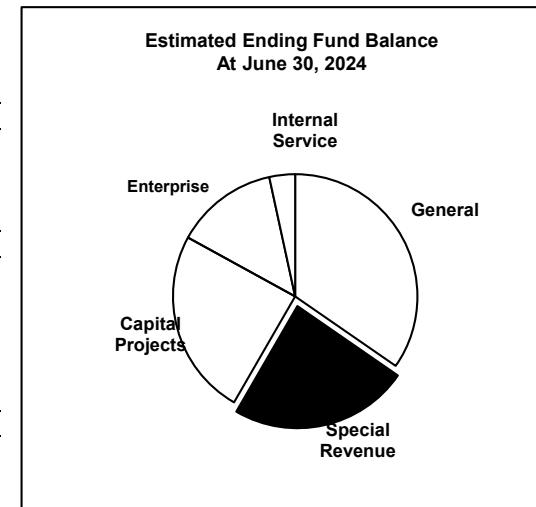
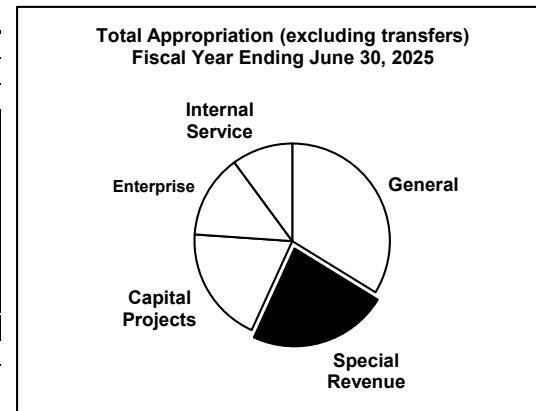


SPECIAL REVENUE FUNDS

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS

FUND DESCRIPTION	BALANCE JULY 1, 2024	REVENUE	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2025
General Fund	\$ 16,065,704	\$ 32,495,340	\$ 2,342,849	\$ 30,082,063	\$ 7,295,494	13,526,336
Special Revenue Funds						
Affordable Housing	2,136,547	546,100	1,638,898	1,638,898	-	2,682,647
Parking Exactions	1,651,598	416,300	-	5,500	-	2,062,398
Park Exactions	582,944	76,200	-	550,000	-	109,144
Employee Housing	2,386,813	860,112	-	919,908	134,687	2,192,330
Animal Care Fund	569,800	60,200	-	25,000	100,000	505,000
Lodging Tax Fund	213,360	1,430,434	-	-	1,430,434	213,360
START Bus System	2,579,393	14,984,014	1,489,147	17,392,354	164,987	1,495,213
Total Special Revenue	10,120,455	18,373,360	3,128,045	20,531,660	1,830,108	9,260,092
Capital Project Funds						
Capital Projects (5th Cent)	5,755,478	1,414,654	5,597,883	7,818,011	860,000	4,090,004
2010 Specific Purpose Excise Tax	123,256	5,500	-	125,000	-	3,756
2014 Specific Purpose Excise Tax	3,095,587	85,100	-	1,204,800	-	1,975,887
2016 Specific Purpose Excise Tax	320,501	13,500	-	20,000	-	314,001
2022 Specific Purpose Excise Tax	-	511,300	-	-	-	511,300
2019 Specific Purpose Excise Tax	10,497,348	225,000	-	8,000,000	-	2,722,348
Total Capital Projects	19,792,170	2,255,054	5,597,883	17,167,811	860,000	9,617,296
Enterprise Funds						
Water Utility	5,638,229	3,550,415	430,000	5,925,926	912,315	2,780,403
Sewage Utility	5,701,149	3,712,780	430,000	6,395,242	912,315	2,536,372
Total Enterprise Funds	11,339,378	7,263,195	860,000	12,321,168	1,824,630	5,316,775
Internal Service Funds						
Employee Insurance	1,668,555	3,026,088	-	3,503,058	118,545	1,073,040
Fleet Management	(80,068)	2,754,215	-	2,673,672	-	475
Central Equipment	706,291	831,200	-	1,208,750	-	328,741
IT Services	31,418	1,499,571	-	1,604,255	-	(73,266)
Total Internal Service Funds	2,326,196	8,111,074	-	8,989,735	118,545	1,328,990
Total All Funds	\$ 59,643,903	\$ 68,498,023	\$ 11,928,777	\$ 89,092,437	\$ 11,928,777	\$ 39,049,489

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



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
AFFORDABLE HOUSING FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Fund Balance	\$ 2,666,495	\$ 4,172,361	\$ 2,526,947	\$ 2,526,947	\$ 2,136,547	\$ 2,136,547	\$ 2,136,547	
Revenues:								
Intergovernmental	74,160	72,000	-	72,000	-	-	-	---
Licenses & Permits	431,234	910,585	500,000	500,000	450,000	450,000	450,000	-10.0%
Miscellaneous Revenue	1,147	94,755	69,700	37,600	96,100	96,100	96,100	37.9%
Total Revenue	506,541	1,077,340	569,700	609,600	546,100	546,100	546,100	-4.1%
Transfers In	1,530,444	1,435,227	1,598,303	1,598,303	1,638,898	1,638,898	1,638,898	2.5%
Total Sources	2,036,985	2,512,567	2,168,003	2,207,903	2,184,998	2,184,998	2,184,998	0.8%
Expenditures:								
Community Development	531,119	4,157,981	2,598,303	2,598,303	1,638,898	1,638,898	1,638,898	-36.9%
Total Expenditures	531,119	4,157,981	2,598,303	2,598,303	1,638,898	1,638,898	1,638,898	-36.9%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	531,119	4,157,981	2,598,303	2,598,303	1,638,898	1,638,898	1,638,898	-36.9%
Restricted Workforce Housing	1,109,438	420,316	1,154,917	1,154,917	1,662,410	1,662,410	1,662,410	
Unrestricted Funds	3,062,923	2,106,631	941,730	981,630	1,020,237	1,020,237	1,020,237	
Ending Fund Balance	\$ 4,172,361	\$ 2,526,947	\$ 2,096,647	\$ 2,136,547	\$ 2,682,647	\$ 2,682,647	\$ 2,682,647	
<i>Net Change in Fund Balance</i>	<i>\$ 1,505,866</i>	<i>\$ (1,645,414)</i>	<i>\$ (430,300)</i>	<i>\$ (390,400)</i>	<i>\$ 546,100</i>	<i>\$ 546,100</i>	<i>\$ 546,100</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
AFFORDABLE HOUSING FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
County Reimbursement	\$ 74,160	\$ 72,000	\$ -	\$ 72,000	\$ -	\$ -	\$ -	---
Total Intergovernmental	74,160	72,000	-	72,000	-	-	-	---
Affordable Workforce Exactions	431,234	910,585	500,000	500,000	450,000	450,000	450,000	-10.0%
Total Licenses & Permits	431,234	910,585	500,000	500,000	450,000	450,000	450,000	-10.0%
Miscellaneous Income	28,023	-	-	-	-	-	-	---
Interest Earnings	(26,876)	94,755	69,700	37,600	96,100	96,100	96,100	37.9%
Total Miscellaneous Revenue	1,147	94,755	69,700	37,600	96,100	96,100	96,100	37.9%
Transfer from General	1,530,444	1,435,227	1,598,303	1,598,303	1,638,898	1,638,898	1,638,898	2.5%
Total Transfers In	1,530,444	1,435,227	1,598,303	1,598,303	1,638,898	1,638,898	1,638,898	2.5%
Total Affordable Housing Fund	\$ 2,036,985	\$ 2,512,567	\$ 2,168,003	\$ 2,207,903	\$ 2,184,998	\$ 2,184,998	\$ 2,184,998	0.8%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
AFFORDABLE HOUSING FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
JH Community Housing Trust	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Affordable Housing Dept (County)	367,444	385,227	548,303	548,303	588,898	588,898	588,898	7.4%
Housing Nexus Study & Needs	107,549	-	-	-	-	-	-	---
Housing Supply Plan	6,126	-	-	-	1,000,000	1,000,000	1,000,000	---
174 North King	-	1,108	-	-	-	-	-	---
S4 Flats	-	1,471,646	-	-	-	-	-	---
Flat Creek Apartments	-	2,250,000	-	-	-	-	-	---
90 Virginian Lane	-	-	2,000,000	2,000,000	-	-	-	-100.0%
Total Expenditures	531,119	4,157,981	2,598,303	2,598,303	1,638,898	1,638,898	1,638,898	-36.9%
Total Affordable Housing Fund	\$ 531,119	\$ 4,157,981	\$ 2,598,303	\$ 2,598,303	\$ 1,638,898	\$ 1,638,898	\$ 1,638,898	-36.9%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PARKING EXACTIONS

REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Fund Balance	\$ 983,069	\$ 1,686,971	\$ 1,368,798	\$ 1,368,798	\$ 1,651,598	\$ 1,651,598	\$ 1,651,598	
Revenues:								
License and Permits	486,584	446,635	317,000	258,500	342,000	342,000	342,000	7.9%
Miscellaneous Revenue	(11,495)	38,155	36,300	27,800	74,300	74,300	74,300	104.7%
Total Revenue	475,089	484,790	353,300	286,300	416,300	416,300	416,300	17.8%
Transfers In	250,000	-	-	-	-	-	-	---
Total Sources	725,089	484,790	353,300	286,300	416,300	416,300	416,300	17.8%
Expenditures:								
Community Development	21,187	2,963	5,000	3,500	5,500	5,500	5,500	10.0%
Total Expenditures	21,187	2,963	5,000	3,500	5,500	5,500	5,500	10.0%
Transfers Out	-	800,000	-	-	-	-	-	---
Total Uses	21,187	802,963	5,000	3,500	5,500	5,500	5,500	10.0%
Restricted Parking Exactions	176,815	216,181	228,137	228,137	253,968	253,968	253,968	
Unrestricted Funds	1,510,156	1,152,617	1,488,961	1,423,461	1,808,430	1,808,430	1,808,430	
Ending Fund Balance	\$ 1,686,971	\$ 1,368,798	\$ 1,717,098	\$ 1,651,598	\$ 2,062,398	\$ 2,062,398	\$ 2,062,398	20.1%
<i>Net Change in Fund Balance</i>	<i>\$ 703,902</i>	<i>\$ (318,173)</i>	<i>\$ 348,300</i>	<i>\$ 282,800</i>	<i>\$ 410,800</i>	<i>\$ 410,800</i>	<i>\$ 410,800</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PARKING EXACTIONS
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Parking Exactions	\$ 100	\$ 35,250	\$ 17,000	\$ 8,500	\$ 17,000	\$ 17,000	\$ 17,000	0.0%
Encroachment Fees	486,484	411,385	300,000	250,000	325,000	325,000	325,000	8.3%
Total Licenses & Permits	486,584	446,635	317,000	258,500	342,000	342,000	342,000	7.9%
Interest Earnings	(11,495)	38,155	36,300	27,800	74,300	74,300	74,300	104.7%
Total Miscellaneous Revenue	(11,495)	38,155	36,300	27,800	74,300	74,300	74,300	104.7%
Transfer in - General Fund	250,000	-	-	-	-	-	-	---
Total Transfers In	250,000	-	-	-	-	-	-	---
Total Fee In Lieu of Parking Fund	\$ 725,089	\$ 484,790	\$ 353,300	\$ 286,300	\$ 416,300	\$ 416,300	\$ 416,300	17.8%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PARKING EXACTIONS
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Town Parking Study	\$ 16,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
Bank/Credit Card Fees	4,804	2,963	5,000	3,500	5,500	5,500	5,500	10.0%
Total Expenditures	21,187	2,963	5,000	3,500	5,500	5,500	5,500	10.0%
Transfer to Capital Projects	-	800,000	-	-	-	-	-	---
Total Transfers Out	-	800,000	-	-	-	-	-	---
Total Parking Exactions Fund	\$ 21,187	\$ 802,963	\$ 5,000	\$ 3,500	\$ 5,500	\$ 5,500	\$ 5,500	10.0%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PARKS EXACTIONS FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Fund Balance	\$ 312,308	\$ 444,138	\$ 547,244	\$ 547,244	\$ 582,944	\$ 582,944	\$ 582,944	582,944
Revenues:								
Licenses & Permits	135,700	93,375	50,000	30,000	50,000	50,000	50,000	0.0%
Miscellaneous Revenue	(2,870)	9,731	14,200	10,700	26,200	26,200	26,200	84.5%
Total Revenue	132,830	103,106	64,200	40,700	76,200	76,200	76,200	18.7%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	132,830	103,106	64,200	40,700	76,200	76,200	76,200	18.7%
Expenditures:								
Culture and Recreation	1,000	-	522,000	5,000	550,000	550,000	550,000	5.4%
Total Expenditures	1,000	-	522,000	5,000	550,000	550,000	550,000	5.4%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	1,000	-	522,000	5,000	550,000	550,000	550,000	5.4%
Ending Fund Balance	\$ 444,138	\$ 547,244	\$ 89,444	\$ 582,944	\$ 109,144	\$ 109,144	\$ 109,144	22.0%
<i>Net Change in Fund Balance</i>	<i>\$ 131,830</i>	<i>\$ 103,106</i>	<i>\$ (457,800)</i>	<i>\$ 35,700</i>	<i>\$ (473,800)</i>	<i>\$ (473,800)</i>	<i>\$ (473,800)</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PARKS EXACTIONS FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Subdivision Exactions	\$ 135,700	\$ 93,375	\$ 50,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Total Licenses & Permits	\$ 135,700	\$ 93,375	\$ 50,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Interest Earnings	(2,870)	9,731	14,200	10,700	26,200	26,200	26,200	84.5%
Total Miscellaneous Revenue	(2,870)	9,731	14,200	10,700	26,200	26,200	26,200	84.5%
Total Park Exactions Fund	\$ 132,830	\$ 103,106	\$ 64,200	\$ 40,700	\$ 76,200	\$ 76,200	\$ 76,200	18.7%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
PARKS EXACTIONS FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
May Park	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
Karns Meadow Park Master Plan and Conditional Use Permit			172,000	5,000	200,000	200,000	200,000	16.3%
Miller Park Improvements to include dog off-lease area			350,000	-	350,000	350,000	350,000	0.0%
Total Expenditures	\$ 1,000	\$ -	\$ 522,000	\$ 5,000	\$ 550,000	\$ 550,000	\$ 550,000	5.4%
Total Park Exactions Fund	\$ 1,000	\$ -	\$ 522,000	\$ 5,000	\$ 550,000	\$ 550,000	\$ 550,000	5.4%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
EMPLOYEE HOUSING FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Fund Balance	\$ 1,614,782	\$ 2,212,410	\$ 2,368,177	\$ 2,368,177	\$ 2,386,813	\$ 2,386,813	\$ 2,386,813	
Revenues:								
Miscellaneous Revenue	481,968	648,353	676,701	580,877	860,112	860,112	860,112	27.1%
Total Revenue	481,968	648,353	676,701	580,877	860,112	860,112	860,112	27.1%
Transfers In	500,000	-	-	-	-	-	-	---
Total Sources	981,968	648,353	676,701	580,877	860,112	860,112	860,112	27.1%
Expenditures:								
General Government	310,376	406,477	670,869	460,460	886,908	919,908	919,908	37.1%
Total Expenditures	310,376	406,477	670,869	460,460	886,908	919,908	919,908	37.1%
Transfers Out	73,964	86,109	101,781	101,781	134,687	134,687	134,687	32.3%
Total Uses	384,340	492,586	772,650	562,241	1,021,595	1,054,595	1,054,595	36.5%
Ending Fund Balance	\$ 2,212,410	\$ 2,368,177	\$ 2,272,228	\$ 2,386,813	\$ 2,225,330	\$ 2,192,330	\$ 2,192,330	-3.5%
<i>Net Change in Fund Balance</i>	<i>\$ 597,628</i>	<i>\$ 155,767</i>	<i>\$ (95,949)</i>	<i>\$ 18,636</i>	<i>\$ (161,483)</i>	<i>\$ (194,483)</i>	<i>\$ (194,483)</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
EMPLOYEE HOUSING FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Interest Earnings	\$ (15,401)	\$ 54,262	\$ 65,800	\$ 48,300	\$ 107,400	\$ 107,400	\$ 107,400	63.2%
Rents - 955 Maple Way	15,719	17,748	19,896	17,748	21,372	21,372	21,372	7.4%
Rents - 915 Simon Lane	10,850	2,906	-	9,600	-	-	-	---
Rents - 930 Simon Lane	19,263	20,700	21,300	20,700	23,976	23,976	23,976	12.6%
Rents - 940 Simon Lane	19,263	22,208	26,712	26,112	30,120	30,120	30,120	12.8%
Rents - 685 East Hansen	18,688	20,100	20,700	20,100	-	-	-	-100.0%
Rents - 145 West Hansen	51,477	53,514	64,704	52,320	65,790	65,790	65,790	1.7%
Rents - 410 Scott Lane	17,538	18,900	19,500	18,900	23,796	23,796	23,796	22.0%
Rents - 455 Vine Street	39,909	46,319	64,457	48,383	66,136	66,136	66,136	2.6%
Rents- Virginian Condos	31,004	33,552	34,752	33,552	40,800	40,800	40,800	17.4%
Rents - 145/149 East Pearl	8,906	19,094	21,102	14,518	43,344	43,344	43,344	105.4%
Rents - West Snow King Housing	244,459	291,269	247,200	247,200	386,196	386,196	386,196	56.2%
Rents - 440 West Kelly	-	10,416	-	-	-	-	-	---
Rent - 910 Smith Lane	-	9,000	-	-	-	-	-	---
Master Leases	20,293	27,923	70,578	23,020	51,182	51,182	51,182	-27.5%
Miscellaneous Income	-	442	-	425	-	-	-	---
Total Miscellaneous Revenue	481,968	648,353	676,701	580,877	860,112	860,112	860,112	27.1%
Transfers In - General Fund	500,000	-	-	-	-	-	-	---
Total Transfers In	500,000	-	-	-	-	-	-	---
Total Employee Housing Fund	\$ 981,968	\$ 648,353	\$ 676,701	\$ 580,877	\$ 860,112	\$ 860,112	\$ 860,112	27.1%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
EMPLOYEE HOUSING FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Property Management Services	\$ -	\$ 220	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
Professional Services	3,037	7,990	57,000	10,000	85,000	85,000	85,000	49.1%
Appliances & R&M	-	-	-	-	7,000	40,000	40,000	---
R&M - 955 Maple Way	7,431	7,361	7,708	9,550	10,136	10,136	10,136	31.5%
R&M - 915 Simon Lane	7,318	8,285	9,985	461	-	-	-	-100.0%
R&M - 930 Simon Lane	7,695	14,870	12,892	14,406	9,649	9,649	9,649	-25.2%
R&M - 940 Simon Lane	7,396	10,282	8,711	9,238	10,920	10,920	10,920	25.4%
R&M - 675 East Hansen	25,056	16,150	16,334	23,533	18,366	18,366	18,366	12.4%
R&M - 685 East Hansen	10,307	13,007	17,802	17,802	16,793	16,793	16,793	-5.7%
R&M - 145 West Hansen	13,981	29,846	38,728	39,830	24,100	24,100	24,100	-37.8%
R&M - 410 Scott Lane	5,775	18,770	24,372	24,372	8,885	8,885	8,885	-63.5%
R&M - 174 North King	-	-	-	-	-	-	-	---
R&M - 455 Vine Street	43,273	27,016	27,486	27,486	33,474	33,474	33,474	21.8%
R&M - Virginian Condos	10,384	13,933	14,772	14,772	17,176	17,176	17,176	16.3%
R&M - 145/149 East Pearl	7,773	36,994	11,800	5,107	7,880	7,880	7,880	-33.2%
R&M - West Snow King Housing	58,323	40,156	68,700	68,700	33,840	33,840	33,840	-50.7%
R&M - 440 W. Kelly	10,386	63	-	-	-	-	-	---
R&M - 910 Smith Lane	-	2,568	-	393	-	-	-	---
Master Leases	60,959	123,986	215,646	132,455	155,027	155,027	155,027	-28.1%
Energy & Other Improvements	80	-	2,000	2,000	2,000	2,000	2,000	0.0%
Property Insurance	31,202	32,571	42,344	32,508	24,162	24,162	24,162	-42.9%
Wapiti Lane	-	2,409	22,087	7,087	7,500	7,500	7,500	-66.0%
Radon Remediation	-	-	27,502	5,760	-	-	-	-100.0%
Subdivision Expenses	-	-	30,000	-	30,000	30,000	30,000	0.0%
Capital Projects:								---
685 East Hansen					155,000	155,000	155,000	---
Painting 675 and 685 E Hansen Rental Housing Units					90,000	90,000	90,000	---
Roof and Insulation for 145 Hansen					100,000	100,000	100,000	---
Snow King Housing 2nd fl Rain Mitigation					25,000	25,000	25,000	---
Total Employee Housing Assistance	310,376	406,477	670,869	460,460	886,908	919,908	919,908	37.1%
Transfer to Capital Projects Fund	-	-	-	-	-	-	-	---
Transfer to General Fund	73,964	86,109	101,781	101,781	134,687	134,687	134,687	32.3%
Total Transfers Out	73,964	86,109	101,781	101,781	134,687	134,687	134,687	32.3%
Total Employee Housing Fund	\$ 384,340	\$ 492,586	\$ 772,650	\$ 562,241	\$ 1,021,595	\$ 1,054,595	\$ 1,054,595	36.5%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
ANIMAL CARE FUND

REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Fund Balance	\$ 458,055	\$ 538,386	\$ 536,074	\$ 536,074	\$ 569,800	\$ 569,800	\$ 569,800	
Revenues:								
Miscellaneous Revenue	109,852	82,508	66,592	95,118	60,200	60,200	60,200	-9.6%
Total Revenue	109,852	82,508	66,592	95,118	60,200	60,200	60,200	-9.6%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	109,852	82,508	66,592	95,118	60,200	60,200	60,200	-9.6%
Expenditures:								
Public Safety	720	26,107	-	-	25,000	25,000	25,000	---
Total Expenditures	720	26,107	-	-	25,000	25,000	25,000	---
Transfers Out	28,801	58,713	61,392	61,392	35,000	100,000	100,000	62.9%
Total Uses	29,521	84,820	61,392	61,392	60,000	125,000	125,000	103.6%
Ending Fund Balance	\$ 538,386	\$ 536,074	\$ 541,274	\$ 569,800	\$ 570,000	\$ 505,000	\$ 505,000	-6.7%
<i>Net Change in Fund Balance</i>	<i>\$ 80,331</i>	<i>\$ (2,312)</i>	<i>\$ 5,200</i>	<i>\$ 33,726</i>	<i>\$ 200</i>	<i>\$ (64,800)</i>	<i>\$ (64,800)</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
ANIMAL CARE FUND
REVENUES AND OTHER SOURCES

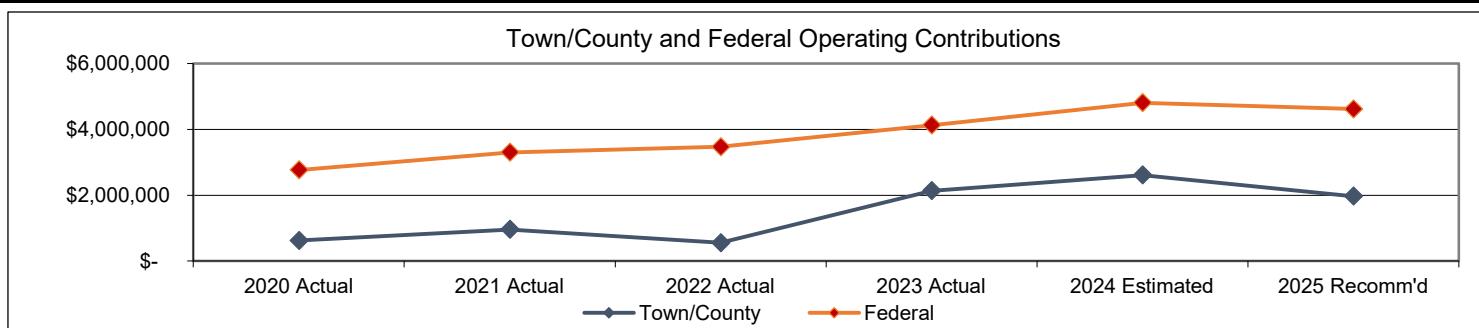
REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Miscellaneous	\$ 109,688	\$ 81,452	\$ 66,392	\$ 94,518	\$ 60,000	\$ 60,000	\$ 60,000	-9.6%
Interest Earnings	164	1,056	200	600	200	200	200	0.0%
Total Miscellaneous Revenue	109,852	82,508	66,592	95,118	60,200	60,200	60,200	-9.6%
Total Animal Care Fund	\$ 109,852	\$ 82,508	\$ 66,592	\$ 95,118	\$ 60,200	\$ 60,200	\$ 60,200	-9.6%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
ANIMAL CARE FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Operating Expenditures	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
Outdoor Kennel Resurfacing	-	-	-	-	25,000	25,000	25,000	---
Floor Replacement	-	26,107	-	-	-	-	-	---
Total Animal Care	720	26,107	-	-	25,000	25,000	25,000	---
Transfers to General Fund	28,801	58,713	61,392	61,392	35,000	100,000	100,000	62.9%
Total Transfers Out	28,801	58,713	61,392	61,392	35,000	100,000	100,000	62.9%
Total Animal Care Fund	\$ 29,521	\$ 84,820	\$ 61,392	\$ 61,392	\$ 60,000	\$ 125,000	\$ 125,000	103.6%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
START BUS SYSTEM FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Fund Balance	\$ 3,338,135	\$ 1,988,545	\$ 1,773,547	\$ 1,773,547	\$ 2,579,393	\$ 2,579,393	\$ 2,579,393	
Revenues:								
Intergovernmental	3,735,481	10,477,320	15,008,954	10,897,847	13,351,109	12,943,693	12,943,693	-13.8%
Charges for Services	830,058	1,971,223	2,364,299	2,391,200	1,987,560	1,822,060	1,822,060	-22.9%
Miscellaneous Revenue	(832)	96,151	181,237	32,198	218,260	218,260	218,260	20.4%
Total Revenue	4,564,707	12,544,694	17,554,490	13,321,245	15,556,930	14,984,014	14,984,014	-14.6%
Transfers In	385,454	1,797,732	3,010,736	2,574,033	1,785,605	1,489,147	1,489,147	-50.5%
Total Sources	4,950,161	14,342,426	20,565,226	15,895,278	17,342,535	16,473,161	16,473,161	-19.9%
Expenditures:								
Transit Administration	1,359,947	1,760,495	2,208,098	2,060,758	2,089,491	2,091,123	2,091,123	-5.3%
Transit Operations	4,843,398	6,761,531	7,946,908	7,524,563	8,682,057	7,870,451	7,870,451	-1.0%
Capital Outlay	-	5,921,053	10,694,739	5,368,159	7,430,780	7,430,780	7,430,780	-30.5%
Total Expenditures	6,203,345	14,443,079	20,849,745	14,953,480	18,202,328	17,392,354	17,392,354	-16.6%
Transfers Out	96,406	114,345	135,952	135,952	172,535	167,841	164,987	21.4%
Total Uses	6,299,751	14,557,424	20,985,697	15,089,432	18,374,863	17,560,195	17,557,341	-16.3%
Ending Fund Balance	\$ 1,988,545	\$ 1,773,547	\$ 1,353,076	\$ 2,579,393	\$ 1,547,064	\$ 1,492,359	\$ 1,495,213	10.5%
<i>Net Change in Fund Balance</i>	<i>\$ (1,349,590)</i>	<i>\$ (214,998)</i>	<i>\$ (420,471)</i>	<i>\$ 805,846</i>	<i>\$ (1,032,329)</i>	<i>\$ (1,087,034)</i>	<i>\$ (1,084,180)</i>	



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
START BUS SYSTEM FUND
REVENUES AND OTHER SOURCES

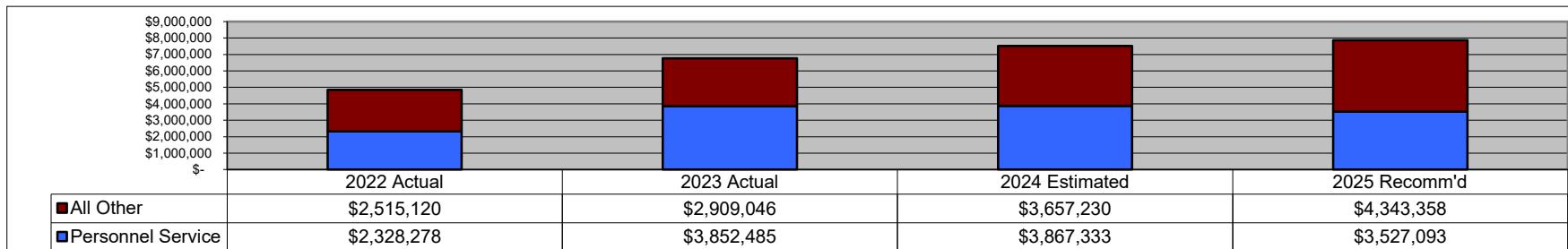
REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
FTA/Wyoming 5311 Grant	\$ 1,183,136	\$ 1,840,088	\$ 3,323,630	\$ 3,858,171	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	20.4%
FTA/Wyoming 5311 CARES	1,921,696	1,921,696	426,370	426,370	-	-	-	-100.0%
FTA/Idaho 5311 Grant	234,001	219,726	401,000	385,000	466,000	466,000	466,000	16.2%
FTA/Idaho 5311 CARES	130,516	143,568	145,000	137,223	150,945	150,945	150,945	4.1%
FTA/Idaho 5311 Grand Targhee Grant	99,188	186,083	298,000	298,000	415,000	415,000	415,000	39.3%
BUILD Grant - Stilson	-	-	337,479	86,032	-	-	-	-100.0%
BUILD Grant - Buses	-	-	2,191,500	2,099,137	1,580,813	1,580,813	1,580,813	-27.9%
WYDOT 5304 - Pass Thru Teton County	-	-	-	41,872	-	-	-	---
FTA 5339/WY Capital - Buses	-	4,163,076	192,000	-	1,452,000	1,452,000	1,452,000	656.3%
FTA 5339/ ID Capital - Buses	-	-	1,120,000	1,149,425	-	-	-	-100.0%
Low-No Grant	-	-	2,580,012	-	2,580,012	2,580,012	2,580,012	0.0%
Planning Grant	-	74,093	120,000	45,907	-	-	-	-100.0%
Teton County - Operations	166,944	981,924	1,363,828	1,363,828	1,724,643	1,317,227	1,317,227	-3.4%
Teton County - Capital	-	947,066	2,510,135	1,006,883	981,696	981,696	981,696	-60.9%
Total Intergovernmental Revenue	3,735,481	10,477,320	15,008,954	10,897,847	13,351,109	12,943,693	12,943,693	-13.8%
Transit Fares	200,229	212,936	255,000	250,000	255,000.00	255,000	255,000	0.0%
Star Valley Passes	72,880	84,916	70,200	70,200	70,200.00	70,200	70,200	0.0%
Star Valley Ticket	6,242	7,556	7,500	10,000	10,000.00	10,000	10,000	33.3%
Teton Valley Pass	69,405	82,953	71,600	72,000	72,000.00	72,000	72,000	0.6%
Teton Valley Ticket	16,205	12,768	19,800	19,000	19,000.00	19,000	19,000	-4.0%
Transit Contract Fares	230,165	291,112	1,186,245	850,000	680,000	599,500	599,500	-49.5%
JH Airport	-	-	123,711	173,000	-	-	-	-100.0%
Airport Fares	-	-	-	80,000	85,000	-	-	---
START Advertising	1,500	2,200	5,000	5,000	5,000.00	5,000	5,000	0.0%
Bike Share - Member Revenue	22,413	15,882	-	-	-	-	-	---
Teton Village Area 2 1% Transfer Fee	201,150	1,260,900	616,210	850,000	784,510	784,510	784,510	27.3%
Short Term Rental Impact Fee	9,869	-	9,033	12,000	6,850	6,850	6,850	-24.2%
Total Charges for Services	830,058	1,971,223	2,364,299	2,391,200	1,987,560	1,822,060	1,822,060	-22.9%
Interest Earnings	(1,232)	60,844	24,000	(138,771)	36,000	36,000	36,000	50.0%
Contributions & Donations	-	-	3,000	-	3,000	3,000	3,000	0.0%
Master Leases	-	24,853	154,237	166,844	179,260	179,260	179,260	16.2%
Insurance Reimbursement	-	10,454	-	-	-	-	-	---
Miscellaneous Income	400	-	-	4,125	-	-	-	---
Total Miscellaneous Revenue	(832)	96,151	181,237	32,198	218,260	218,260	218,260	20.4%
General Fund - Operations	-	-	-	-	258,330	58,713	58,713	---
General Fund - Capital	-	-	1,468,957	1,129,095	-	-	-	-100.0%
Capital Fund - Capital	-	314,805	-	-	-	-	-	---
Lodging Tax Fund - Operations	385,454	491,955	1,161,780	1,161,780	1,160,210	1,063,369	1,063,369	-8.5%
Lodging Tax Fund - Capital	-	990,972	379,999	283,158	367,065	367,065	367,065	-3.4%
Total Transfers In	385,454	1,797,732	3,010,736	2,574,033	1,785,605	1,489,147	1,489,147	-50.5%
Total START Bus System Fund	\$ 4,950,161	\$ 14,342,426	\$ 20,565,226	\$ 15,895,278	\$ 17,342,535	\$ 16,473,161	\$ 16,473,161	-19.9%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
START BUS SYSTEM FUND
ADMINISTRATION EXPENDITURES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Salaries & Wages - Regular	\$ 158,710	\$ 220,432	\$ 431,571	\$ 431,571	\$ 472,886	\$ 472,886	\$ 472,886	9.6%
Buyout - Compensated Absences	1,090	5,899	8,299	8,299	9,094	9,094	9,094	9.6%
Overtime	2,117	10,482	5,000	2,500	5,000	5,000	5,000	0.0%
Holiday Pay - PTO Buyback	530	3,158	5,000	5,000	5,000	5,000	5,000	0.0%
FICA & Medicare	12,228	18,153	34,415	34,415	37,636	37,636	37,636	9.4%
Health Insurance	40,963	94,464	104,312	104,312	105,891	105,891	105,891	1.5%
Vision Insurance	368	761	942	942	647	647	647	-31.3%
Dental Insurance	2,220	3,942	4,883	4,883	3,599	3,599	3,599	-26.3%
Wyoming Retirement	22,288	36,839	73,723	73,723	80,218	80,218	80,218	8.8%
Workers' Compensation	1,810	3,381	9,893	9,893	10,719	10,719	10,719	8.3%
State Unemployment	106	-	1,108	1,108	1,108	1,108	1,108	0.0%
Disability/Life Insurance	869	1,038	2,461	2,204	2,726	2,726	2,726	10.8%
General/Office Supplies	8,021	16,928	15,513	9,500	10,000	10,000	10,000	-35.5%
Postage	213	265	500	250	250	250	250	-50.0%
Printing & Publication	5,004	9,128	24,000	16,000	18,000	18,000	18,000	-25.0%
Advertising	5,122	898	44,000	4,500	65,850	65,850	65,850	49.7%
Dues & Subscriptions	647	3,063	4,500	2,500	3,000	3,000	3,000	-33.3%
Utilities	94,957	103,760	135,000	125,000	135,000	135,000	135,000	0.0%
Water and Sewer Charges	5,456	5,048	8,800	7,500	8,800	8,800	8,800	0.0%
Professional Services	309,844	325,676	201,300	160,000	250,000	250,000	250,000	24.2%
Build Grant - Teton County	313,699	314,805	85,345	85,345	-	-	-	-100.0%
Planning Grant - Airport Feasibility	-	92,616	150,000	150,000	-	-	-	-100.0%
Saas	-	-	136,500	136,157	144,000	144,000	144,000	5.5%
Employee Recognition	-	-	11,000	10,500	12,000	12,000	12,000	9.1%
Physicals	2,332	2,883	3,575	3,150	3,500	3,500	3,500	-2.1%
Drug and Alcohol Testing	4,784	4,208	8,682	4,950	7,600	7,600	7,600	-12.5%
Credit Card Fees	6,272	7,715	10,200	11,400	11,400	11,400	11,400	11.8%
Repair & Maint - Buildings	96,905	108,436	110,000	150,000	160,200	160,200	160,200	45.6%
Training, Travel, & Meetings	10,798	13,073	12,256	12,200	14,000	14,000	14,000	14.2%
Employee Recruitment	40,275	58,332	77,880	36,000	62,000	62,000	62,000	-20.4%
Employee Housing	58,338	122,870	291,568	283,043	271,118	271,118	271,118	-7.0%
IT Services	83,809	98,823	98,048	98,048	96,935	98,447	98,447	0.4%
Property Insurance	68,448	71,497	94,924	73,136	77,983	77,983	77,983	-17.8%
Liability Insurance	1,724	1,922	2,900	2,729	3,331	3,451	3,451	19.0%
Total START Bus Administration	\$ 1,359,947	\$ 1,760,495	\$ 2,208,098	\$ 2,060,758	\$ 2,089,491	\$ 2,091,123	\$ 2,091,123	-5.3%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
START BUS SYSTEM FUND
OPERATIONS EXPENDITURES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Salaries & Wages - Regular	\$ 583,922	\$ 679,761	\$ 1,168,032	\$ 918,032	\$ 1,231,822	\$ 1,231,822	\$ 1,231,822	5.5%
Salaries & Wages - Supervisor	153,229	296,834	386,002	386,002	412,057	412,057	412,057	6.7%
Salaries & Wages - Part-Time	712,329	613,438	1,039,571	989,571	1,435,247	1,259,113	1,259,113	21.1%
Buyout - Compensated Absences	9,971	14,099	29,628	29,628	31,613	31,613	31,613	6.7%
Overtime	177,435	161,420	163,420	140,000	145,000	145,000	145,000	-11.3%
Overtime - Supervisor	44,721	61,526	-	45,000	15,000	15,000	15,000	--
Holiday Pay	17,607	28,689	30,641	30,000	30,000	30,000	30,000	-2.1%
FICA & Medicare	128,209	139,784	214,498	194,175	252,507	239,032	239,032	11.4%
Health Insurance	470,225	634,740	536,785	536,785	527,169	527,169	527,169	-1.8%
Vision Insurance	4,703	4,431	4,459	4,459	4,176	4,176	4,176	-6.3%
Dental Insurance	24,325	21,945	21,816	21,816	19,931	19,931	19,931	-8.6%
Wyoming Retirement	151,638	201,411	297,665	268,026	313,040	313,040	313,040	5.2%
Workers' Compensation	29,149	44,567	72,750	65,866	85,658	81,079	81,079	11.4%
State Unemployment	3,358	-	17,186	17,186	21,000	19,239	19,239	11.9%
Disability/Life Insurance	4,299	6,401	10,684	10,684	14,996	15,087	15,087	41.2%
Uniforms	2,161	7,084	7,660	9,500	10,000	10,000	10,000	30.5%
Operating Supplies	-	-	-	6,500	7,500	7,500	7,500	--
Radio Services	-	2,436	6,128	7,500	8,500	8,500	8,500	38.7%
TV Shuttle - Salt Lake Express	265,106	694,865	247,000	245,000	-	-	-	-100.0%
Microtransit - East Jackson	449,299	1,060,800	1,325,925	1,325,000	1,357,041	1,357,041	1,357,041	2.3%
Microtransit - South Park	-	151,288	-	-	-	-	-	--
Repair & Maint - Vehicles	-	3,790	6,597	130	6,500	6,500	6,500	-1.5%
Repair & Maint - Shop Parts	276,381	393,235	415,018	408,906	429,300	429,300	429,300	3.4%
Repair & Maint - Shop Labor	189,806	257,677	390,501	384,750	465,000	465,000	465,000	19.1%
Petroleum Products	307,667	347,250	381,650	369,132	551,700	470,650	470,650	23.3%
Trash Collections	27,655	41,681	50,000	45,000	50,000	50,000	50,000	0.0%
Grand Targhee Grant Administration	102,693	186,083	298,000	298,000	415,000	415,000	415,000	39.3%
Liability Insurance	154,295	164,877	173,692	165,915	210,620	209,802	209,802	20.8%
Facility Lease	60,699	70,417	94,800	92,000	97,800	97,800	97,800	3.2%
Bus & Battery Leases	431,547	432,102	556,800	510,000	533,880	-	-	-100.0%
Bike Share	60,969	38,900	-	-	-	-	-	--
Total START Bus Operations	\$ 4,843,398	\$ 6,761,531	\$ 7,946,908	\$ 7,524,563	\$ 8,682,057	\$ 7,870,451	\$ 7,870,451	-1.0%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
START BUS SYSTEM FUND
CAPITAL EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Capital Equipment	\$ -	\$ 5,699,319	\$ 8,713,364	\$ 4,764,034	\$ 7,350,780	\$ 7,350,780	\$ 7,350,780	-15.6%
New Buses	-	5,193,983						
OTR Coach - diesel (2)			4,400,000	4,310,342	1,600,000	1,600,000	1,600,000	
40 foot bus - hybrid (6)			3,600,000	-	5,459,780	5,459,780	5,459,780	
ADA Bus (1)	-	77,700	190,000	-	190,000	190,000	190,000	
ITS Technology	-	427,636	422,364	422,364	-	-	-	
Tahoe- supervisory replacement	-	-	40,000	29,000	40,000	40,000	40,000	
Radio System	-	-	61,000	2,328	61,000	61,000	61,000	
Capital Improvements	-	221,734	1,981,375	604,125	80,000	80,000	80,000	-96.0%
Office Space Conversion	-	221,734	349,125	349,125	-	-	-	
Bus Shelter (3)	-	-	80,000	-	80,000	80,000	80,000	
Stilson (Traffic Signal/TSP)	-	-	273,000	5,000	-	-	-	
Stilson Transit Center	-	-	1,279,250	250,000	-	-	-	
Total START Bus Capital Outlay	-	5,921,053	10,694,739	5,368,159	7,430,780	7,430,780	7,430,780	-30.5%
Indirect Cost Allocation	96,406	114,345	135,952	135,952	172,535	167,841	164,987	21.4%
Transfer Out - Central Equip Fund	-	-	-	-	-	-	-	---
Total START Bus Interfund Transfer	96,406	114,345	135,952	135,952	172,535	167,841	164,987	21.4%
Total START Bus System	\$ 6,299,751	\$ 14,557,424	\$ 20,985,697	\$ 15,089,432	\$ 18,374,863	\$ 17,560,195	\$ 17,557,341	-16.3%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
LODGING TAX FUND

REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Fund Balance	\$ 917,283	\$ 1,447,886	\$ 816,419	\$ 816,419	\$ 213,360	\$ 213,360	\$ 213,360	
Revenues:								
Taxes	1,281,204	1,365,694	1,425,211	1,386,179	1,420,834	1,420,834	1,420,834	-0.3%
Intergovernmental	-	228,965	-	-	-	-	-	---
Miscellaneous	(9,091)	35,283	35,200	5,700	9,600	9,600	9,600	-72.7%
Total Revenue	1,272,113	1,629,942	1,460,411	1,391,879	1,430,434	1,430,434	1,430,434	-2.1%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	1,272,113	1,629,942	1,460,411	1,391,879	1,430,434	1,430,434	1,430,434	-2.1%
Expenditures:								
Culture & Recreation	356,056	778,482	550,000	550,000	-	-	-	-100.0%
Total Expenditures	356,056	778,482	550,000	550,000	-	-	-	-100.0%
Transfers Out	385,454	1,482,927	1,541,779	1,444,938	1,527,275	1,430,434	1,430,434	-7.2%
Total Uses	741,510	2,261,409	2,091,779	1,994,938	1,527,275	1,430,434	1,430,434	-31.6%
Ending Fund Balance	\$ 1,447,886	\$ 816,419	\$ 185,051	\$ 213,360	\$ 116,519	\$ 213,360	\$ 213,360	15.3%
<i>Net Change in Fund Balance</i>	<i>\$ 530,603</i>	<i>\$ (631,467)</i>	<i>\$ (631,368)</i>	<i>\$ (603,059)</i>	<i>\$ (96,841)</i>	<i>\$ -</i>	<i>\$ -</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
LODGING TAX FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Lodging Tax - 30% Visitor	\$ 1,281,204	\$ 1,365,694	\$ 1,425,211	\$ 1,386,179	\$ 1,420,834	\$ 1,420,834	\$ 1,420,834	-0.3%
Total Taxes	1,281,204	1,365,694	1,425,211	1,386,179	1,420,834	1,420,834	1,420,834	-0.3%
Jackson Travel & Tourism Board	-	228,965	-	-	-	-	-	---
Total Intergovernmental Revenue	-	228,965	-	-	-	-	-	---
Interest Earnings	(9,091)	35,283	35,200	5,700	9,600	9,600	9,600	-72.7%
Total Miscellaneous Revenue	(9,091)	35,283	35,200	5,700	9,600	9,600	9,600	-72.7%
Total Sources	\$ 1,272,113	\$ 1,400,977	\$ 1,460,411	\$ 1,391,879	\$ 1,430,434	\$ 1,430,434	\$ 1,430,434	-2.1%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
LODGING TAX FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Parks & Recreation Operations	\$ 305,056	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	-100.0%
Pathways Operations	51,000	49,517	50,000	50,000	-	-	-	-100.0%
Anti-Vehicle Barrier	-	228,965	-	-	-	-	-	---
Total Culture & Recreation	356,056	778,482	550,000	550,000	-	-	-	-100.0%
Transfer to Start Bus System	385,454	1,482,927	1,541,779	1,444,938	1,527,275	1,430,434	1,430,434	-1.0%
Total Transfers Out	385,454	1,482,927	1,541,779	1,444,938	1,527,275	1,430,434	1,430,434	-1.0%
Total Uses	\$ 741,510	\$ 2,261,409	\$ 2,091,779	\$ 1,994,938	\$ 1,527,275	\$ 1,430,434	\$ 1,430,434	-28.3%



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TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2025**

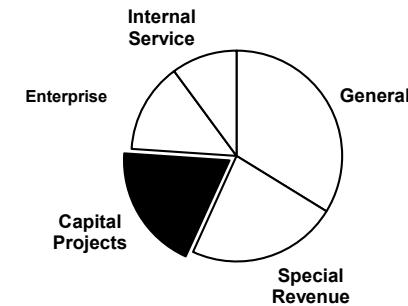


CAPITAL PROJECT FUNDS

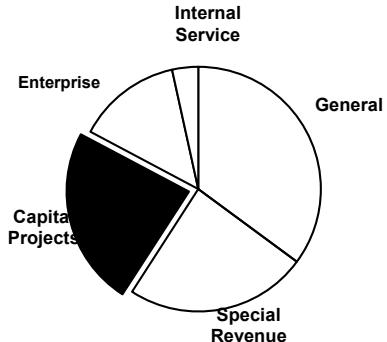
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS

FUND DESCRIPTION	BALANCE JULY 1, 2024	REVENUE	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2025
General Fund	<u>\$ 16,065,704</u>	<u>\$ 32,495,340</u>	<u>\$ 2,342,849</u>	<u>\$ 30,082,063</u>	<u>\$ 7,295,494</u>	<u>13,526,336</u>
Special Revenue Funds						
Affordable Housing	2,136,547	546,100	1,638,898	1,638,898	-	2,682,647
Parking Exactions	1,651,598	416,300	-	5,500	-	2,062,398
Park Exactions	582,944	76,200	-	550,000	-	109,144
Employee Housing	2,386,813	860,112	-	919,908	134,687	2,192,330
Animal Care Fund	569,800	60,200	-	25,000	100,000	505,000
Lodging Tax Fund	213,360	1,430,434	-	-	1,430,434	213,360
START Bus System	2,579,393	14,984,014	1,489,147	17,392,354	164,987	1,495,213
Total Special Revenue	<u>10,120,455</u>	<u>18,373,360</u>	<u>3,128,045</u>	<u>20,531,660</u>	<u>1,830,108</u>	<u>9,260,092</u>
Capital Project Funds						
Capital Projects (5th Cent)	5,755,478	1,414,654	5,597,883	7,818,011	860,000	4,090,004
2010 Specific Purpose Excise Tax	123,256	5,500	-	125,000	-	3,756
2014 Specific Purpose Excise Tax	3,095,587	85,100	-	1,204,800	-	1,975,887
2016 Specific Purpose Excise Tax	320,501	13,500	-	20,000	-	314,001
2022 Specific Purpose Excise Tax	-	511,300	-	-	-	511,300
2019 Specific Purpose Excise Tax	10,497,348	225,000	-	8,000,000	-	2,722,348
Total Capital Projects	<u>19,792,170</u>	<u>2,255,054</u>	<u>5,597,883</u>	<u>17,167,811</u>	<u>860,000</u>	<u>9,617,296</u>
Enterprise Funds						
Water Utility	5,638,229	3,550,415	430,000	5,925,926	912,315	2,780,403
Sewage Utility	5,701,149	3,712,780	430,000	6,395,242	912,315	2,536,372
Total Enterprise Funds	<u>11,339,378</u>	<u>7,263,195</u>	<u>860,000</u>	<u>12,321,168</u>	<u>1,824,630</u>	<u>5,316,775</u>
Internal Service Funds						
Employee Insurance	1,668,555	3,026,088	-	3,503,058	118,545	1,073,040
Fleet Management	(80,068)	2,754,215	-	2,673,672	-	475
Central Equipment	706,291	831,200	-	1,208,750	-	328,741
IT Services	31,418	1,499,571	-	1,604,255	-	(73,266)
Total Internal Service Funds	<u>2,326,196</u>	<u>8,111,074</u>	<u>-</u>	<u>8,989,735</u>	<u>118,545</u>	<u>1,328,990</u>
Total All Funds	<u><u>\$ 59,643,903</u></u>	<u><u>\$ 68,498,023</u></u>	<u><u>\$ 11,928,777</u></u>	<u><u>\$ 89,092,437</u></u>	<u><u>\$ 11,928,777</u></u>	<u><u>\$ 39,049,489</u></u>

Total Appropriation (excluding transfers)
Fiscal Year Ending June 30, 2025



Estimated Ending Fund Balance
At June 30, 2025



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

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED
Beginning Fund Balance	\$ 2,499,061	\$ 5,227,033	\$ 16,599,149	\$ 16,599,149	\$ 5,755,478	\$ 5,755,478	\$ 5,755,478
Revenues:							
Intergovernmental	514,991	2,303,667	5,419,922	5,435,576	516,154	516,154	516,154
Licenses & Permits	-	-	-	-	325,000	325,000	325,000
Miscellaneous Revenue	178,549	535,335	382,744	284,300	573,500	573,500	573,500
Other Financing Sources	-	-	-	-	-	-	-
Total Revenue	693,540	2,839,002	5,802,666	5,719,876	1,414,654	1,414,654	1,414,654
Transfers In	5,450,242	16,106,207	10,059,086	10,059,086	5,597,883	5,597,883	5,597,883
Total Sources	6,143,782	18,945,209	15,861,752	15,778,962	7,012,537	7,012,537	7,012,537
Expenditures:							
General Government			14,589,402	14,353,067	432,800	417,800	417,800
Public Safety			1,221,975	1,221,975	1,628,413	1,283,413	1,283,413
Public Works			2,147,004	1,828,602	4,542,700	4,542,700	4,542,700
Culture and Recreation			9,181,380	8,457,989	2,302,638	1,303,518	1,303,518
Transit			-	-	270,580	270,580	270,580
Capital Outlay - Prior Years	2,812,606	6,496,156					-
Total Expenditures	2,812,606	6,496,156	27,139,761	25,861,633	9,177,131	7,818,011	7,818,011
Transfers Out	603,204	1,076,937	763,662	761,000	860,000	860,000	860,000
Total Uses	3,415,810	7,573,093	27,903,423	26,622,633	10,037,131	8,678,011	8,678,011
Restricted Fund Balance							
Ending Fund Balance	\$ 5,227,033	\$ 16,599,149	\$ 4,557,478	\$ 5,755,478	\$ 2,730,884	\$ 4,090,004	\$ 4,090,004
<i>Net Change in Fund Balance</i>	<i>\$ 2,727,972</i>	<i>\$ 11,372,116</i>	<i>\$ (12,041,671)</i>	<i>\$ (10,843,671)</i>	<i>\$ (3,024,594)</i>	<i>\$ (1,665,474)</i>	<i>\$ (1,665,474)</i>

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CAPITAL PROJECTS FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
State Shared-Annual Distribution			\$ 404,782	\$ 404,782	\$ 362,257	\$ 362,257	\$ 362,257
BUILD Grant - Stilson			-	-	103,738	103,738	103,738
ARPA			-	29,614	-	-	-
WYDOT Planning Grant - BUILD			47,793	-	50,159	50,159	50,159
SLIB CWC - Core Maintenance			483,793	483,793	-	-	-
Wyoming DEQ Grants			129,000	175,396	-	-	-
TAP - Pathways Grant			32,000	32,000	-	-	-
Homeland Security Grant - Radios			-	80,000	-	-	-
Teton County - Core Maint Facility			4,229,990	4,229,990	-	-	-
Teton County - Rec Ctr Storm Unit			92,564	-	-	-	-
Intergovernmental Prior Years	\$ 514,991	\$ 2,303,667					
Total Intergovernmental Revenue	514,991	2,303,667	5,419,922	5,435,576	516,154	516,154	516,154
Encroachment Fees	-	-	-	-	325,000	325,000	325,000
Total Licenses & Permits	-	-	-	-	325,000	325,000	325,000
Interest Earnings	(39,882)	270,200	56,000	284,300	373,500	373,500	373,500
Contributions & Donations	85,519	6,503	-	-	-	-	-
Pathways - E-bike donation			200,000	-	200,000	200,000	200,000
Insurance Reimbursement	-	134,323	-	-	-	-	-
Rental Income -145/155 E Pearl	132,912	124,309	126,744	-	-	-	-
Total Miscellaneous Revenue	178,549	535,335	382,744	284,300	573,500	573,500	573,500
Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-	-
Transfer In - General Fund 5th Cent	5,450,242	15,306,207	6,434,838	6,434,838	5,597,883	5,597,883	5,597,883
Transfer In - IT Services	-	-	22,600	22,600	-	-	-
Transfer In - Water Fund Loan	-	-	1,800,824	1,800,824	-	-	-
Transfer In - Sewage Fund Loan	-	-	1,800,824	1,800,824	-	-	-
Transfer In - Parking Exaction	-	800,000	-	-	-	-	-
Total Transfers In	5,450,242	16,106,207	10,059,086	10,059,086	5,597,883	5,597,883	5,597,883
Total Capital Projects Fund	\$ 6,143,782	\$ 18,945,209	\$ 15,861,752	\$ 15,778,962	\$ 7,012,537	\$ 7,012,537	\$ 7,012,537

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Public Works:							
Annual Street Maintenance		\$ 900,000	\$ 900,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Annual R&M - Boardwalks		106,000	106,000	110,000	110,000	110,000	110,000
Annual R&M-Paint Projects		90,000	90,000	92,700	92,700	92,700	92,700
Stormwater Management Program		365,312	150,000	-	-	-	-
Rancher St - Water, Complete		111,576	65,000	-	-	-	-
Pearl St. Side - Willow to GV		7,636	7,636	-	-	-	-
Broadway ADA (supplements WYDOT concrete slab replacement) - Jackson to Millward				800,000	800,000	800,000	800,000
S Park Loop Rd Turn Lane				500,000	500,000	500,000	500,000
North King Street Charter Bus & Gill Sidewalk (Water, Sewer) 550'-Lf				1,250,000	1,250,000	1,250,000	1,250,000
Broadway Inlets At Jean, Gros Ventre				40,000	40,000	40,000	40,000
Manholes/Cleanouts For Diversion At Garaman				150,000	150,000	150,000	150,000
Downtown Pedestrian Project - Center St	20,000	-	-	-	-	-	-
Parking Garage structural columns	25,000	3,000	-	-	-	-	-
Parking Garage Upper Deck Concrete Sealing	142,014	145,000	-	-	-	-	-
Cemetery Privacy fence	29,295	29,295	-	-	-	-	-
Cemetery Stairs/Walkways				50,000	50,000	50,000	50,000
General ROW Improvements	50,000	50,000	50,000	50,000	50,000	50,000	50,000
PW Yard - South Fence Replace	35,000	17,500	-	-	-	-	-
Rec Ctr Stormwater Treatment U	265,171	265,171					
Police Department:							
Hand-Held Radios (2)	25,000	25,000	-	-	-	-	-
Rifle Armor Plates	-	-	-	11,000	11,000	11,000	11,000
Investigation Room Upgrade	-	40,000	40,000	-	-	-	-
Jackson Hole Public Radio Safety Committee		593,015	593,015	593,015	593,015	593,015	593,015
Fire Department:							
Fire/EMS (County)	504,160	504,160	931,018	659,618	659,618	659,618	659,618
Emergency Management	59,800	59,800	93,380	19,780	19,780	19,780	19,780

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Culture and Recreation:							
Parks & Recreation (County)			8,047,548	7,955,548	1,705,638	706,518	706,518
Snow King Center Improvements		13,405		-	-	-	-
SK - Emergency East Egress Sno		5,041		5,041	-	-	-
SK- Patio/Airlock Replacements		-		-	-	-	-
Snow King Event Center Ammonia 20K Hr Compressor Rebuilds		32,700		32,700	-	-	-
SK - Ice Rink Rubber Floor		200,000		60,000	150,000	150,000	150,000
Snow King Center Improvements - New Roof (ski club, 3 phases)		7,986		-	-	-	-
Snow King Event Center ammonia 20K hr compressor rebuilds		32,700		32,700	-	-	-
Pathways:							
TOJ Bicycle Network Improvements		125,000		20,000	100,000	100,000	100,000
Pathways Annual Cap. Repairs		25,000		-	-	-	-
Bruun Bike Lane		240,000		240,000	-	-	-
E-Bike Safety Improvements		300,000		20,000	300,000	300,000	300,000
Bike Racks		7,000		-	7,000	7,000	7,000
Pathway Bench		5,000		-	5,000	5,000	5,000
USFWS Connector & North Cache		35,000		-	35,000	35,000	35,000
Town Mobility Overlay		-		-	-	-	-
High School Road Southside PW		-		-	-	-	-
Scott Lane-Maple Way Bike/Ped		105,000		92,000	-	-	-
Transit:							
Stilson - Transit Signal Priority					181,010	181,010	181,010
Stilson - Jorgenson 1 & 2					89,570	89,570	89,570

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Town-Wide:							
Public Arts Program Projects			8,550	8,550	-	-	-
Door Security Systems			122,855	122,855	-	-	-
Security Upgrades for Council Chambers					70,000	70,000	70,000
Equity "House Cleaning" For Town Facilities/Properties - Comprehensive Assessment And Needs List					30,000	30,000	30,000
Pw Yard Master Plan (Water & Sewer)					13,400	13,400	13,400
Pw Yard Facility Improvements (Water & Sewer)					33,400	33,400	33,400
Town Hall Elevator Control Replacement					175,000	175,000	175,000
Town Hall Upgrades					40,000	40,000	40,000
Town Hall Carpet & Paint Pd					31,000	31,000	31,000
GLS Basement Building					15,000	-	-
155 Pearl - Install Repurposed Generator					25,000	25,000	25,000
155 Pearl GLS - Painting & Staining			-	81,665	-	-	-
GLS Basement Building			65,090	65,090	-	-	-
VH RepairRoof Internal Gutters			25,000	-	-	-	-
Vertical Harvest stairs, rails - repair and paint			30,000	-	-	-	-
Core Maintenance Facility			13,342,907	13,342,907	-	-	-
Fuel Island			720,000	720,000	-	-	-
Commercial properties radon remediation			25,000	12,000	-	-	-
Climate Action Projects			250,000	-	-	-	-
Capital Outlays Prior Years	2,812,606	6,496,156					
Total Capital Outlay	2,812,606	6,496,156	27,139,761	25,861,633	9,177,131	7,818,011	7,818,011
Transfer to Central Equipment	-	-	401,000	401,000	-	-	-
Transfer to START	-	314,805	-	-	-	-	-
Debt Service - Utility Funds	603,204	762,132	362,662	360,000	860,000	860,000	860,000
Total Transfers Out	603,204	1,076,937	763,662	761,000	860,000	860,000	860,000
Total Capital Projects Fund	\$ 3,415,810	\$ 7,573,093	\$ 27,903,423	\$ 26,622,633	\$ 10,037,131	\$ 8,678,011	\$ 8,678,011

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2010 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED
Beginning Fund Balance	\$ 160,708	\$ 159,647	\$ 121,656	\$ 121,656	\$ 123,256	\$ 123,256	\$ 123,256
Revenues:							
Intergovernmental Revenue	-	-	-	-	-	-	-
Miscellaneous Revenue	(1,061)	3,784	3,500	1,600	5,500	5,500	5,500
Total Sources	(1,061)	3,784	3,500	1,600	5,500	5,500	5,500
Expenditures:							
Capital Outlay	-	41,775	-	-	125,000	125,000	125,000
Total Expenditures	-	41,775	-	-	125,000	125,000	125,000
Transfers Out	-	-	-	-	-	-	-
Total Uses	-	41,775	-	-	125,000	125,000	125,000
Ending Fund Balance	\$ 159,647	\$ 121,656	\$ 125,156	\$ 123,256	\$ 3,756	\$ 3,756	\$ 3,756
Net Change in Fund Balance	\$ (1,061)	\$ (37,991)	\$ 3,500	\$ 1,600	\$ (119,500)	\$ (119,500)	\$ (119,500)

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2010 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Teton County - Energy Mitigation Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	-	-	-	-	-	-	-
Interest Earnings	(1,061)	3,784	3,500	1,600	5,500	5,500	5,500
Total Miscellaneous Revenue	(1,061)	3,784	3,500	1,600	5,500	5,500	5,500
Total Spec Purpose Excise Tax Fund	\$ (1,061)	\$ 3,784	\$ 3,500	\$ 1,600	\$ 5,500	\$ 5,500	\$ 5,500

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2010 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Energy Projects Public Buildings (\$3,790,000):							
Electrical Vehicle Charging Station (Fleet)			\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000
Solar Art Mural							
Capital Outlays Prior Years	\$ -	\$ 41,775	-	-	-	-	-
Total Capital Outlay	-	41,775	-	-	125,000	125,000	125,000
Total Spec Purpose Excise Tax Fund	\$ -	\$ 41,775	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2014 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED
Beginning Fund Balance	\$ 3,283,629	\$ 3,241,340	\$ 3,242,287	\$ 3,242,287	\$ 3,095,587	\$ 3,095,587	\$ 3,095,587
Revenues:							
Miscellaneous Revenue	(23,204)	76,899	80,100	63,300	85,100	85,100	85,100
Total Revenue	(23,204)	76,899	80,100	63,300	85,100	85,100	85,100
Transfers In	-	-	-	-	-	-	-
Total Sources	(23,204)	76,899	80,100	63,300	85,100	85,100	85,100
Expenditures:							
Capital Outlay	19,085	75,952	510,000	210,000	1,204,800	1,204,800	1,204,800
Total Uses	19,085	75,952	510,000	210,000	1,204,800	1,204,800	1,204,800
Ending Fund Balance	\$ 3,241,340	\$ 3,242,287	\$ 2,812,387	\$ 3,095,587	\$ 1,975,887	\$ 1,975,887	\$ 1,975,887
<i>Net Change in Fund Balance</i>	<i>\$ (42,289)</i>	<i>\$ 947</i>	<i>\$ (429,900)</i>	<i>\$ (146,700)</i>	<i>\$ (1,119,700)</i>	<i>\$ (1,119,700)</i>	<i>\$ (1,119,700)</i>

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2014 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED
Interest Earnings	\$ (23,204)	\$ 76,899	\$ 80,100	\$ 63,300	\$ 85,100	\$ 85,100	\$ 85,100
Total Miscellaneous Revenue	(23,204)	76,899	80,100	63,300	85,100	85,100	85,100
Total Spec Purpose Excise Tax Fund	\$ (23,204)	\$ 76,899	\$ 80,100	\$ 63,300	\$ 85,100	\$ 85,100	\$ 85,100

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2014 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED
Snow King/Maple Way	\$ -	\$ -	\$ -	\$ -	\$ 344,800	\$ 344,800	\$ 344,800
North Cache Pedestrian Streetscape Improveme	140	25,419	10,000	10,000	10,000	10,000	10,000
Gregory Lane Complete St/Drainage	18,945	50,533	500,000	200,000	850,000	850,000	850,000
Total Capital Outlay	19,085	75,952	510,000	210,000	1,204,800	1,204,800	1,204,800
Total Spec Purpose Excise Tax Fund	\$ 19,085	\$ 75,952	\$ 510,000	\$ 210,000	\$ 1,204,800	\$ 1,204,800	\$ 1,204,800

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2016 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED
Beginning Fund Balance	\$ 342,896	\$ 327,065	\$ 334,001	\$ 334,001	\$ 320,501	\$ 320,501	\$ 320,501
Revenues:							
Miscellaneous Revenue	(2,356)	7,811	8,700	6,500	13,500	13,500	13,500
Total Sources	(2,356)	7,811	8,700	6,500	13,500	13,500	13,500
Expenditures:							
Capital Outlay	13,475	875	20,000	20,000	20,000	20,000	20,000
Total Expenditures	13,475	875	20,000	20,000	20,000	20,000	20,000
Transfers Out	-	-	-	-	-	-	-
Total Uses	13,475	875	20,000	20,000	20,000	20,000	20,000
Ending Fund Balance	\$ 327,065	\$ 334,001	\$ 322,701	\$ 320,501	\$ 314,001	\$ 314,001	\$ 314,001
<i>Net Change in Fund Balance</i>	<i>\$ (15,831)</i>	<i>\$ 6,936</i>	<i>\$ (11,300)</i>	<i>\$ (13,500)</i>	<i>\$ (6,500)</i>	<i>\$ (6,500)</i>	<i>\$ (6,500)</i>

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2016 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Interest Earnings	\$ (2,356)	\$ 7,811	\$ 8,700	\$ 6,500	\$ 13,500	\$ 13,500	\$ 13,500
Total Miscellaneous Revenue	(2,356)	7,811	8,700	6,500	13,500	13,500	13,500
Total Spec Purpose Excise Tax Fund	\$ (2,356)	\$ 7,811	\$ 8,700	\$ 6,500	\$ 13,500	\$ 13,500	\$ 13,500

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2016 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
West Broadway Landslide	\$ 13,475	\$ 875	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Capital Outlay	13,475	875	20,000	20,000	20,000	20,000	20,000
Total Spec Purpose Excise Tax Fund	\$ 13,475	\$ 875	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2019 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED
Beginning Fund Balance	\$ 12,318,923	\$ 18,104,747	\$ 11,548,282	\$ 11,548,282	\$ 10,497,348	\$ 10,497,348	\$ 10,497,348
Revenues:							
Specific Purpose Excise Tax	6,180,720	7,617,460	7,000,000	2,882,540	-	-	-
Intergovernmental	-	-	170,575	250,000	-	-	-
Miscellaneous Revenue	(120,707)	414,209	150,000	314,322	225,000	225,000	225,000
Total Revenue	6,060,014	8,031,669	7,320,575	3,446,862	225,000	225,000	225,000
Transfers In	-	-	-	-	-	-	-
Total Sources	6,060,014	8,031,669	7,320,575	3,446,862	225,000	225,000	225,000
Expenditures:							
Capital Outlay	274,190	14,588,134	4,338,473	4,497,796	8,000,000	8,000,000	8,000,000
Total Uses	274,190	14,588,134	4,338,473	4,497,796	8,000,000	8,000,000	8,000,000
Ending Fund Balance	\$ 18,104,747	\$ 11,548,282	\$ 14,530,384	\$ 10,497,348	\$ 2,722,348	\$ 2,722,348	\$ 2,722,348
<i>Net Change in Fund Balance</i>	<i>\$ 5,785,823</i>	<i>\$ (6,556,465)</i>	<i>\$ 2,982,102</i>	<i>\$ (1,050,934)</i>	<i>\$ (7,775,000)</i>	<i>\$ (7,775,000)</i>	<i>\$ (7,775,000)</i>

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2019 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Specific Purpose Excise Tax	\$ 6,180,720	\$ 7,617,460	\$ 7,000,000	\$ 2,882,540	\$ -	\$ -	\$ -
Total Taxes	6,180,720	7,617,460	7,000,000	2,882,540	-	-	-
Teton Conservation District	-	-	170,575	250,000	-	-	-
Total Intergovernmental	-	-	170,575	250,000	-	-	-
Interest Earnings	(120,707)	414,209	150,000	314,322	225,000	225,000	225,000
Total Miscellaneous Revenue	(120,707)	414,209	150,000	314,322	225,000	225,000	225,000
Total Spec Purpose Excise Tax Fund	\$ 6,060,014	\$ 8,031,669	\$ 7,320,575	\$ 3,446,862	\$ 225,000	\$ 225,000	\$ 225,000

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2019 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Core Maintenance Facility	\$ 228,327	\$ 14,372,660	\$ 3,997,796	\$ 3,997,796	\$ -	\$ -	\$ -
Thaw Well Design & Install	45,863	215,474	340,677	500,000	-	-	-
Gregory Lane Complete Street	-	-	-	-	8,000,000	8,000,000	8,000,000
Total Capital Outlay	274,190	14,588,134	4,338,473	4,497,796	8,000,000	8,000,000	8,000,000
Total Spec Purpose Excise Tax Fund	\$ 274,190	\$ 14,588,134	\$ 4,338,473	\$ 4,497,796	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2022 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:							
Specific Purpose Excise Tax	-	-	3,000,000	-	500,000	500,000	500,000
Miscellaneous Revenue	-	-	45,000	-	11,300	11,300	11,300
Total Revenue	-	-	3,045,000	-	511,300	511,300	511,300
Transfers In	-	-	-	-	-	-	-
Total Sources	-	-	3,045,000	-	511,300	511,300	511,300
Expenditures:							
Capital Outlay	-	-	-	-	-	-	-
Total Uses	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ 3,045,000	\$ -	\$ 511,300	\$ 511,300	\$ 511,300
<i>Net Change in Fund Balance</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 3,045,000</i>	<i>\$ -</i>	<i>\$ 511,300</i>	<i>\$ 511,300</i>	<i>\$ 511,300</i>

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2022 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
SPET - Sidewalk	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
SPET - Employee Housing	-	-	-	-	500,000	500,000	500,000
Total Taxes	-	-	3,000,000	-	500,000	500,000	500,000
Interest Earnings	-	-	45,000	-	11,300	11,300	11,300
Total Miscellaneous Revenue	-	-	45,000	-	11,300	11,300	11,300
Total Spec Purpose Excise Tax Fund	\$ -	\$ -	\$ 3,045,000	\$ -	\$ 511,300	\$ 511,300	\$ 511,300

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
2022 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED
Total Capital Outlay	-	-	-	-	-	-	-
Total Spec Purpose Excise Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2025**



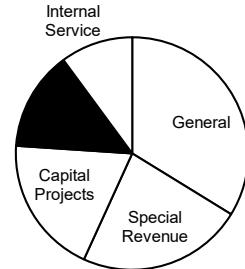
ENTERPRISE FUNDS

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS

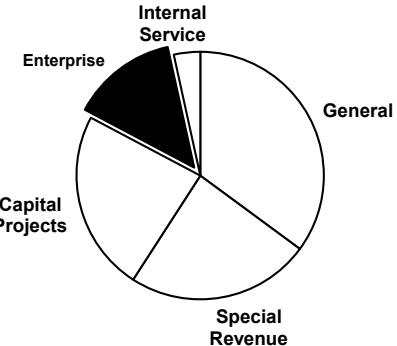
FUND DESCRIPTION	BALANCE JULY 1, 2024	REVENUE	TRANSFERS IN	EXPEND-ITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2025
General Fund	<u>\$ 16,065,704</u>	<u>\$ 32,495,340</u>	<u>\$ 2,342,849</u>	<u>\$ 30,082,063</u>	<u>\$ 7,295,494</u>	<u>13,526,336</u>
Special Revenue Funds						
Affordable Housing	2,136,547	546,100	1,638,898	1,638,898	-	2,682,647
Parking Exactions	1,651,598	416,300	-	5,500	-	2,062,398
Park Exactions	582,944	76,200	-	550,000	-	109,144
Employee Housing	2,386,813	860,112	-	919,908	134,687	2,192,330
Animal Care Fund	569,800	60,200	-	25,000	100,000	505,000
Lodging Tax Fund	213,360	1,430,434	-	-	1,430,434	213,360
START Bus System	2,579,393	14,984,014	1,489,147	17,392,354	164,987	1,495,213
Total Special Revenue	<u>10,120,455</u>	<u>18,373,360</u>	<u>3,128,045</u>	<u>20,531,660</u>	<u>1,830,108</u>	<u>9,260,092</u>
Capital Project Funds						
Capital Projects (5th Cent)	5,755,478	1,414,654	5,597,883	7,818,011	860,000	4,090,004
2010 Specific Purpose Excise Tax	123,256	5,500	-	125,000	-	3,756
2014 Specific Purpose Excise Tax	3,095,587	85,100	-	1,204,800	-	1,975,887
2016 Specific Purpose Excise Tax	320,501	13,500	-	20,000	-	314,001
2022 Specific Purpose Excise Tax	-	511,300	-	-	-	511,300
2019 Specific Purpose Excise Tax	10,497,348	225,000	-	8,000,000	-	2,722,348
Total Capital Projects	<u>19,792,170</u>	<u>2,255,054</u>	<u>5,597,883</u>	<u>17,167,811</u>	<u>860,000</u>	<u>9,617,296</u>
Enterprise Funds						
Water Utility	5,638,229	3,550,415	430,000	5,925,926	912,315	2,780,403
Sewage Utility	5,701,149	3,712,780	430,000	6,395,242	912,315	2,536,372
Total Enterprise Funds	<u>11,339,378</u>	<u>7,263,195</u>	<u>860,000</u>	<u>12,321,168</u>	<u>1,824,630</u>	<u>5,316,775</u>
Internal Service Funds						
Employee Insurance	1,668,555	3,026,088	-	3,503,058	118,545	1,073,040
Fleet Management	(80,068)	2,754,215	-	2,673,672	-	475
Central Equipment	706,291	831,200	-	1,208,750	-	328,741
IT Services	31,418	1,499,571	-	1,604,255	-	(73,266)
Total Internal Service Funds	<u>2,326,196</u>	<u>8,111,074</u>	<u>-</u>	<u>8,989,735</u>	<u>118,545</u>	<u>1,328,990</u>
Total All Funds	<u><u>\$ 59,643,903</u></u>	<u><u>\$ 68,498,023</u></u>	<u><u>\$ 11,928,777</u></u>	<u><u>\$ 89,092,437</u></u>	<u><u>\$ 11,928,777</u></u>	<u><u>\$ 39,049,489</u></u>

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

Estimated Ending Fund Balance At June 30, 2025

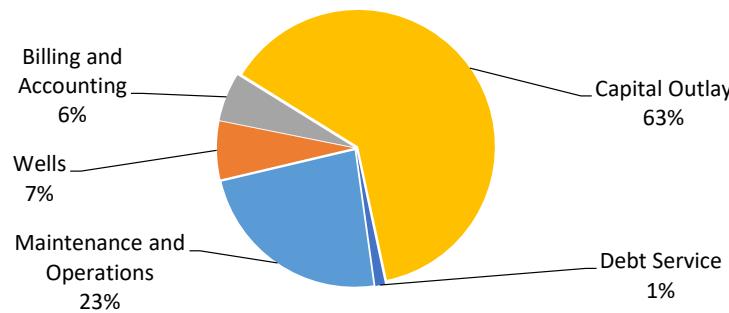


Estimated Ending Fund Balance At June 30, 2025



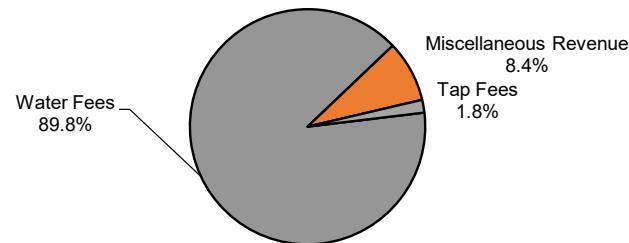
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
WATER FUND
REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Working Capital	\$6,139,128	\$6,762,703	\$7,515,113	\$7,515,113	\$5,638,229	\$5,638,229	\$5,638,229	
Intergovernmental	71,560	-	1,500,000	15,511	175,000	175,000	175,000	-88.3%
Charges for Services	2,842,541	3,231,122	3,367,348	3,412,348	3,112,715	3,112,715	3,112,715	-7.6%
Miscellaneous Revenue	(46,252)	174,562	250,400	288,641	262,700	262,700	262,700	4.9%
Total Revenue	2,867,849	3,405,684	5,117,748	3,716,500	3,550,415	3,550,415	3,550,415	-30.6%
Transfers In	301,602	381,066	181,331	180,000	430,000	430,000	430,000	137.1%
Total Sources	3,169,451	3,786,750	5,299,079	3,896,500	3,980,415	3,980,415	3,980,415	-24.9%
Water Maintenance & Operation	780,495	906,881	1,354,315	1,184,200	1,418,789	1,395,231	1,395,231	3.0%
Water Wells	212,595	277,573	348,171	338,551	404,241	404,241	404,241	16.1%
Water Billing & Accounting	259,019	211,163	325,864	334,489	337,409	337,684	337,684	3.6%
Capital Outlay	657,867	846,641	3,382,532	1,207,896	3,721,800	3,721,800	3,721,800	10.0%
Debt Service	66,970	66,970	66,970	66,970	66,970	66,970	66,970	0.0%
Total Expenditures	1,976,946	2,309,228	5,477,852	3,132,106	5,949,209	5,925,926	5,925,926	8.2%
Transfers Out	568,930	725,112	2,641,278	2,641,278	1,041,973	921,829	912,315	-65.1%
Total Uses	2,545,876	3,034,340	8,119,130	5,773,384	6,991,182	6,847,755	6,838,241	-15.7%
Ending Working Capital	\$ 6,762,703	\$ 7,515,113	\$ 4,695,062	\$ 5,638,229	\$ 2,627,462	\$ 2,770,889	\$ 2,780,403	-41.0%
<i>Net Change in Working Capital</i>	<i>\$ 623,575</i>	<i>\$ 752,410</i>	<i>\$ (2,820,051)</i>	<i>\$ (1,876,884)</i>	<i>\$ (3,010,767)</i>	<i>\$ (2,867,340)</i>	<i>\$ (2,857,826)</i>	



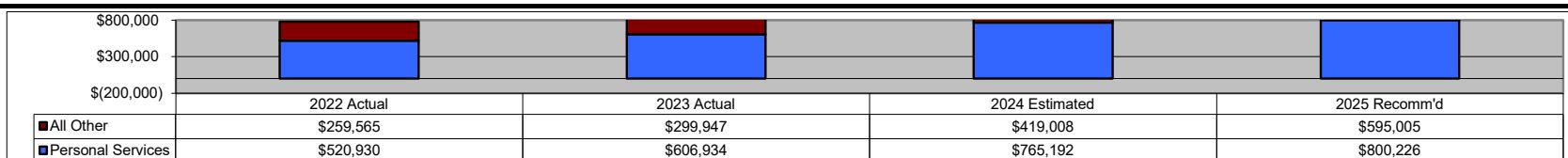
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
WATER FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Flat Creek Water Imp District	\$ -	\$ -	\$ -	\$ 15,511	\$ -	\$ -	\$ -	---
SLIB - ARPA Zone 3 Supply	-	-	1,500,000	-	175,000	175,000	175,000	-88.3%
WWDC - Well 9 Exploration	71,560	-	-	-	-	-	-	---
Total Intergovernmental	\$ 71,560.00	\$ -	\$ 1,500,000	\$ 15,511	\$ 175,000	\$ 175,000	\$ 175,000	-88.3%
Water Usage Fees	1,839,562	2,050,556	2,300,000	1,875,000	2,000,000	2,000,000	2,000,000	-13.0%
Water Base Fees	774,857	877,406	800,000	785,000	800,000	800,000	800,000	0.0%
Water Interest Charges	3,368	3,477	7,348	7,348	7,715	7,715	7,715	5.0%
Water Capacity Fees	182,493	247,731	200,000	700,000	250,000	250,000	250,000	25.0%
Water Tap/Meter Fees	42,261	51,952	60,000	45,000	55,000	55,000	55,000	-8.3%
Total Charges for Services	2,842,541	3,231,122	3,367,348	3,412,348	3,112,715	3,112,715	3,112,715	-7.6%
Interest Earnings	(47,752)	174,234	241,400	279,641	253,700	253,700	253,700	5.1%
Miscellaneous Revenue	1,500	328	9,000	9,000	9,000	9,000	9,000	0.0%
Total Miscellaneous Revenue	(46,252)	174,562	250,400	288,641	262,700	262,700	262,700	4.9%
Transfer In - Capital Projects	301,602	381,066	181,331	180,000	430,000	430,000	430,000	137.1%
Total Transfers In	301,602	381,066	181,331	180,000	430,000	430,000	430,000	137.1%
Total Water Fund	\$ 3,169,451	\$ 3,786,750	\$ 5,299,079	\$ 3,896,500	\$ 3,980,415	\$ 3,980,415	\$ 3,980,415	-24.9%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
WATER FUND
WATER MAINTENANCE & OPERATIONS

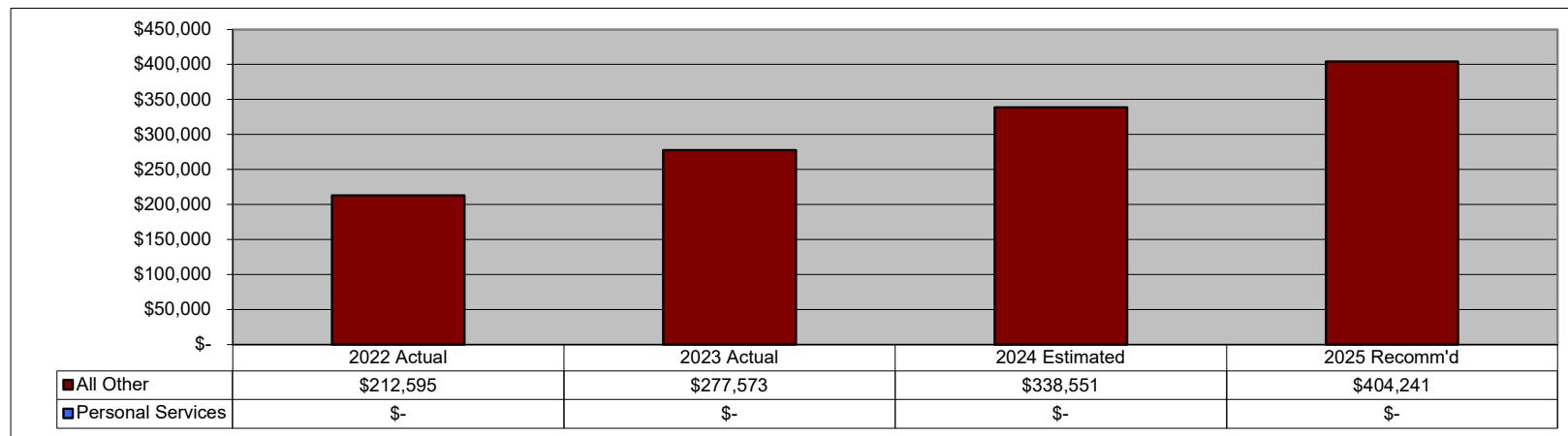
EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Salaries & Wages - Regular	\$ 320,213	\$ 353,986	\$ 483,788	\$ 483,788	\$ 515,734	\$ 501,931	\$ 501,931	3.8%
Salaries & Wages - Part-Time	1,080	6,974	-	-	-	-	-	---
Buyout - Compensated Absences	4,767	5,372	9,280	9,280	9,918	9,653	9,653	4.0%
Overtime	11,094	13,424	10,000	16,449	15,000	15,000	15,000	50.0%
Holiday Pay - PTO Buyback	183	215	600	600	1,000	1,000	1,000	66.7%
FICA & Medicare	24,041	27,507	38,531	38,531	41,436	40,360	40,360	4.7%
Health Insurance	93,672	120,144	116,991	116,991	123,940	117,994	117,994	0.9%
Vision Insurance	993	1,160	1,221	1,221	1,269	1,202	1,202	-1.6%
Dental Insurance	6,141	6,476	6,289	6,289	6,471	6,122	6,122	-2.7%
Wyoming Retirement	51,777	61,710	82,897	82,897	90,804	88,336	88,336	6.6%
Workers' Compensation	5,382	8,299	12,375	4,200	13,443	13,079	13,079	5.7%
State Unemployment	42	-	1,546	1,546	1,659	1,590	1,590	2.8%
Disability/Life Insurance	1,547	1,667	2,575	3,400	4,169	3,959	3,959	53.7%
General/Office Supplies	-	143	-	-	-	-	-	---
Uniforms	164	874	825	1,000	1,500	1,500	1,500	81.8%
Small Tools & Equipment <\$10K	1,913	9,173	5,000	5,388	5,000	5,000	5,000	0.0%
Water/Sewer Supplies	32,914	53,712	68,750	68,000	75,000	75,000	75,000	9.1%
Postage	-	25	700	700	700	700	700	0.0%
Radio Services	4,440	-	6,000	6,000	6,000	6,000	6,000	0.0%
Printing & Publication	3,350	-	3,000	2,500	3,000	3,000	3,000	0.0%
Dues & Subscriptions	880	598	3,000	2,762	3,000	3,000	3,000	0.0%
Utilities	10,916	10,449	17,000	15,000	17,000	17,000	17,000	0.0%
Professional services	74,841	76,592	200,000	100,000	200,000	200,000	200,000	0.0%
Litigation	9,621	3,000	-	-	-	-	-	---
Repair & Maint - Shop Parts	423	1,119	5,130	5,130	3,544	3,544	3,544	-30.9%
Repair & Maint - Shop Labor	842	810	2,970	2,970	3,450	3,450	3,450	16.2%
Repair & Maint - Machinery	522	1,911	10,000	5,000	10,000	10,000	10,000	0.0%
Petroleum Products	6,212	5,781	8,563	8,563	8,660	8,660	8,660	1.1%
Repairs & Maint - Water Tanks	755	8,650	25,000	15,000	25,000	25,000	25,000	0.0%
Repair & Maint - Dist Syst	55,274	40,760	100,000	65,000	100,000	100,000	100,000	0.0%
Repair & Maint - Fire Hydrants	3,306	13,567	20,000	20,000	20,000	20,000	20,000	0.0%
Repair & Maint - Buildings	6,280	21,058	25,000	12,670	25,000	25,000	25,000	0.0%
Uniform Cleaning	963	877	1,200	1,400	1,500	1,500	1,500	25.0%
Training, Travel, & Meetings	7,084	1,427	25,000	24,000	25,000	25,000	25,000	0.0%
Employee Recruitment	-	-	2,500	3,395	2,500	2,500	2,500	0.0%
IT Services	25,877	35,469	39,181	39,181	46,639	47,693	47,693	21.7%
Property Insurance	10,792	11,264	14,648	11,298	6,821	6,821	6,821	-53.4%
Liability Insurance	2,195	2,689	3,255	3,051	3,632	3,637	3,637	11.7%
Equipment Rental	-	-	1,500	1,000	1,000	1,000	1,000	-33.3%
Total Water Maint. & Operations	\$ 780,495	\$ 906,881	\$ 1,354,315	\$ 1,184,200	\$ 1,418,789	\$ 1,395,231	\$ 1,395,231	3.0%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025

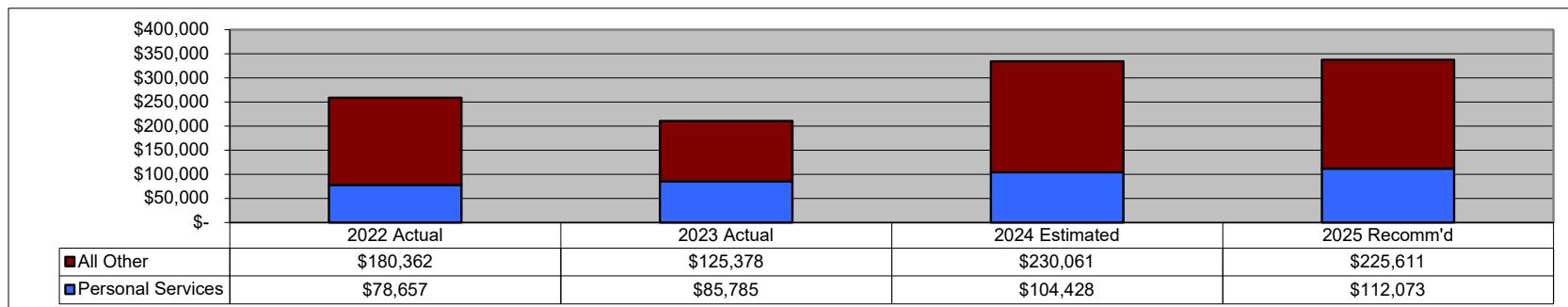
WATER FUND
WATER WELLS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Small Tools & Equipment <\$10K	\$ -	\$ 4,153	\$ 7,000	\$ 1,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
Water/Sewer Supplies	35,883	35,025	50,000	65,000	70,000	70,000	70,000	40.0%
Utilities	112,489	120,149	110,000	150,000	160,000	160,000	160,000	45.5%
Utilities - Thaw Wells	1,799	2,482	2,000	2,000	4,000	4,000	4,000	100.0%
Water/Sewer - Refuge Easement	21,954	46,761	35,000	30,000	35,000	35,000	35,000	0.0%
Repair & Maint - Shop Parts	4,921	4,090	4,328	4,328	4,863	4,863	4,863	12.4%
Repair & Maint - Shop Labor	6,305	3,330	6,075	6,075	8,060	8,060	8,060	32.7%
Repair & Maint - Machinery	6,359	19,896	60,000	50,000	60,000	60,000	60,000	0.0%
Petroleum Products	2,330	3,339	3,188	3,188	3,000	3,000	3,000	-5.9%
Repair & Maint - Buildings	1,459	19,210	35,000	8,000	20,000	20,000	20,000	-42.9%
EPA Sampling	7,616	7,155	20,000	7,000	20,000	20,000	20,000	0.0%
Property Insurance	11,479	11,984	15,580	11,960	12,318	12,318	12,318	-20.9%
Total Water Wells	\$ 212,595	\$ 277,573	\$ 348,171	\$ 338,551	\$ 404,241	\$ 404,241	\$ 404,241	16.1%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
WATER FUND
BILLING & ACCOUNTING

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Salaries & Wages - Regular	\$ 48,535	\$ 53,153	\$ 67,453	\$ 67,453	\$ 68,649	\$ 68,649	\$ 68,649	1.8%
Buyout - Compensated Absences	1,049	673	1,284	1,284	1,320	1,320	1,320	2.8%
Overtime	2,360	2,956	2,500	2,500	3,500	3,500	3,500	40.0%
FICA & Medicare	3,830	4,374	5,450	5,450	5,620	5,620	5,620	3.1%
Health Insurance	12,673	13,191	13,191	13,191	17,161	17,161	17,161	30.1%
Vision Insurance	144	144	118	118	136	136	136	15.3%
Dental Insurance	1,167	652	521	521	768	768	768	47.4%
Wyoming Retirement	7,956	9,220	11,658	11,658	12,524	12,524	12,524	7.4%
Workers' Compensation	575	1,097	1,412	1,412	1,529	1,529	1,529	8.3%
State Unemployment	29	-	277	277	277	277	277	0.0%
Disability/Life Insurance	339	325	374	564	589	589	589	57.5%
General/Office Supplies	1,523	-	1,500	1,000	1,500	1,500	1,500	0.0%
Water/Sewer Supplies	138,282	78,087	170,000	170,000	170,000	170,000	170,000	0.0%
Banking Fees	6,714	7,594	8,000	9,500	9,500	9,500	9,500	18.8%
Credit Card Fees	11,999	14,792	16,000	16,000	16,500	16,500	16,500	3.1%
Utility Billing Services	10,762	12,442	11,500	12,000	12,000	12,000	12,000	4.3%
Repair & Maint - Shop Parts	165	289	216	218	270	270	270	25.0%
Repair & Maint - Shop Labor	264	300	396	396	460	460	460	16.2%
Petroleum Products	848	1,646	770	770	1,403	1,403	1,403	82.2%
Uniform Cleaning	261	96	400	350	450	450	450	12.5%
Training, Travel, & Meetings	168	(968)	1,000	8,000	2,000	2,000	2,000	100.0%
IT Services	8,980	10,720	11,405	11,405	10,769	11,026	11,026	-3.3%
Liability Insurance	395	380	439	422	484	502	502	14.4%
Total Water Billing & Accounting	\$ 259,019	\$ 211,163	\$ 325,864	\$ 334,489	\$ 337,409	\$ 337,684	\$ 337,684	3.6%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
WATER FUND
CAPITAL OUTLAY

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Capital Equipment	-	-	48,500	48,500	-	-	-	-100.0%
Prior year capital outlay	-	-						
Chevy K4500			48,500	48,500	-	-	-	-
Capital Improvements	657,867	846,641	3,334,032	1,159,396	3,721,800	3,721,800	3,721,800	11.6%
Prior Year Capital Improvements	657,867	846,641						
Zone 3 Tank Supply & Storage D			50,000	-	10,000	10,000	10,000	
North King Water Line Rec Cent			371,947	323,389	-	-	-	
Rancher Street			53,699	-	-	-	-	
Well #9			1,252,298	10,731	-	-	-	
Flat Creek Dr. South Waterline			262,251	265,159	-	-	-	
PW Yard Fence			470	8,750	13,400	13,400	13,400	
Meter Replacement Program			350,000	-	200,000	200,000	200,000	
Jackson St Line - Hansen-Kelly			75,000	40,000	-	-	-	
Gregory Lane Water Line			123,000	-	1,990,000	1,990,000	1,990,000	
S. Millward Waterline			500,000	500,000	-	-	-	
Snow King Dr Line & Pump			84,000	-	85,000	85,000	85,000	
Lead/Copper Rule Insp Upgrades			200,000	-	200,000	200,000	200,000	
PW Yard facility improvements			-	-	33,400	33,400	33,400	
Meters for Thaw Wells 2, 3 (Garaman, HS Rd)			-	-	10,000	10,000	10,000	
Well house #3 renovation			-	-	60,000	60,000	60,000	
Well 10 planning/design			11,367	11,367	225,000	225,000	225,000	
North King Water Line - Deloney to Gill (Complete Street)			-	-	720,000	720,000	720,000	
Snow King/Scott/Maple Way (complete street)			-	-	75,000	75,000	75,000	
Snow King water tank overflow path			-	-	100,000	100,000	100,000	
Total Capital Outlay	657,867	846,641	3,382,532	1,207,896	3,721,800	3,721,800	3,721,800	10.0%

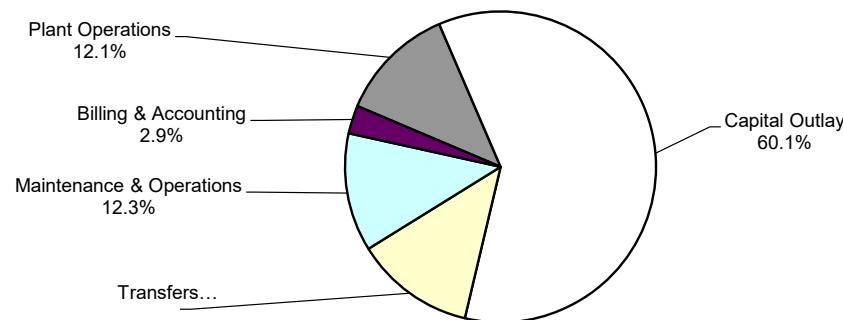
DEBT SERVICE								
EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Loan Repay - Well 6, 7, & 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
Loan Repay - Water Tanks	66,970	66,970	66,970	66,970	66,970	66,970	66,970	0.0%
Total Debt Service	\$ 66,970	0.0%						

TRANSFERS OUT								
EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Indirect Cost Allocation - General	\$ 568,930	\$ 725,112	\$ 840,454	\$ 840,454	\$ 1,041,973	\$ 921,829	\$ 912,315	9.7%
Transfer to Capital Projects - Loan	-	-	1,800,824	1,800,824	-	-	-	-100.0%
Total Interfund Transfers	\$ 568,930	\$ 725,112	\$ 2,641,278	\$ 2,641,278	\$ 1,041,973	\$ 921,829	\$ 912,315	-65.1%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SEWAGE FUND

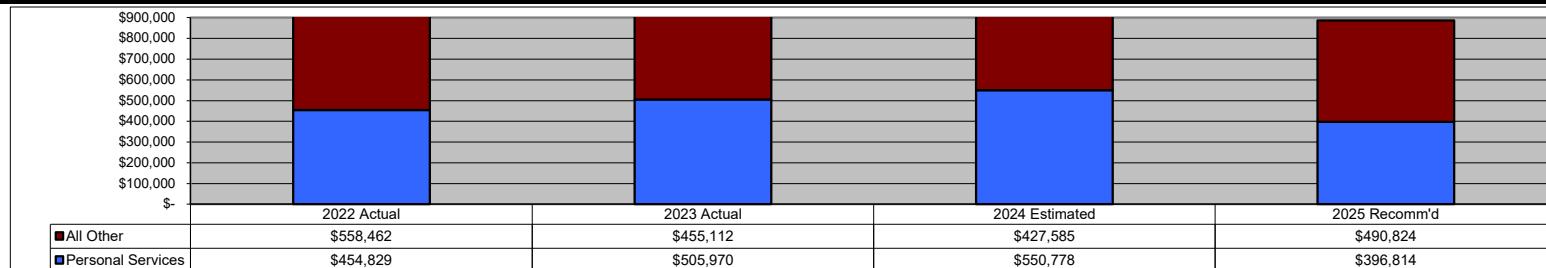
REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL

DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Beginning Working Capital	\$ 5,733,703	\$ 6,365,969	\$ 6,733,513	\$ 6,733,513	\$ 5,701,149	\$ 5,701,149	\$ 5,701,149	
Intergovernmental Revenue	47,488	16,313	-	10,200	-	-	-	---
Charges for Services	3,045,661	3,398,952	3,027,207	3,657,500	3,507,500	3,507,500	3,507,500	15.9%
Miscellaneous Revenue	(44,065)	159,996	180,880	248,740	205,280	205,280	205,280	13.5%
Total Revenue	3,049,084	3,575,261	3,208,087	3,916,440	3,712,780	3,712,780	3,712,780	15.7%
Transfers In	301,602	381,066	181,331	180,000	430,000	430,000	430,000	137.1%
Total Sources	3,350,685	3,956,327	3,389,418	4,096,440	4,142,780	4,142,780	4,142,780	22.2%
Sewage Plant Operations	1,013,291	961,082	1,039,956	978,363	886,727	887,638	887,638	-14.6%
Sewage Maintenance & Operations	357,264	497,727	645,375	639,614	923,549	899,557	899,557	39.4%
Sewage Billing & Accounting	119,512	171,897	204,422	183,674	213,050	213,247	213,247	4.3%
Capital Outlay	659,422	1,232,965	1,819,591	685,875	4,394,800	4,394,800	4,394,800	141.5%
Total Expenditures	2,149,489	2,863,671	3,709,344	2,487,526	6,418,126	6,395,242	6,395,242	72.4%
Transfers Out	568,930	725,112	2,641,278	2,641,278	1,041,973	921,829	912,315	-65.1%
Total Uses	2,718,419	3,588,783	6,350,622	5,128,804	7,460,099	7,317,071	7,307,557	15.2%
Ending Working Capital	\$ 6,365,969	\$ 6,733,513	\$ 3,772,309	\$ 5,701,149	\$ 2,383,830	\$ 2,526,858	\$ 2,536,372	-33.0%
<i>Net Change in Working Capital</i>	<i>\$ 632,266</i>	<i>\$ 367,544</i>	<i>\$ (2,961,204)</i>	<i>\$ (1,032,364)</i>	<i>\$ (3,317,319)</i>	<i>\$ (3,174,291)</i>	<i>\$ (3,164,777)</i>	



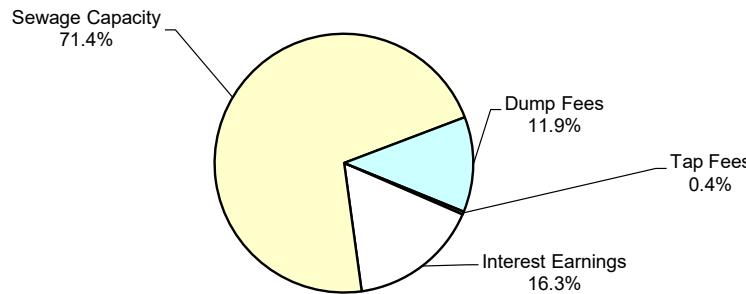
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SEWAGE FUND
SEWAGE PLANT OPERATIONS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Salaries & Wages - Regular	\$ 279,194	\$ 314,378	\$ 363,289	\$ 363,289	\$ 260,255	\$ 260,255	\$ 260,255	-28.4%
Salaries & Wages - Part-Time	1,080	6,974	-	-	-	-	-	--
Buyout - Compensated Absences	1,376	1,886	6,938	6,938	5,005	5,005	5,005	-27.9%
Overtime	4,616	6,453	7,000	6,000	8,500	8,500	8,500	21.4%
Holiday Pay - PTO Buyback	-	-	-	-	500	500	500	--
FICA & Medicare	20,820	24,530	28,896	28,896	20,981	20,981	20,981	-27.4%
Health Insurance	88,872	81,174	66,697	66,697	43,520	43,520	43,520	-34.7%
Vision Insurance	994	859	683	683	390	390	390	-42.9%
Dental Insurance	5,734	4,446	3,501	3,501	1,999	1,999	1,999	-42.9%
Wyoming Retirement	44,227	53,989	61,461	61,461	45,758	45,758	45,758	-25.5%
Workers' Compensation	5,666	8,989	9,093	9,093	7,105	7,105	7,105	-21.9%
State Unemployment	214	-	1,131	1,131	784	784	784	-30.7%
Disability/Life Insurance	2,036	2,292	1,793	3,089	2,017	2,017	2,017	12.5%
Uniforms	602	542	1,000	750	1,000	1,000	1,000	0.0%
Small Tools & Equipment <\$10K	952	305	1,500	1,500	1,500	1,500	1,500	0.0%
Water/Sewer Supplies	8,166	6,926	14,000	10,000	14,000	14,000	14,000	0.0%
Postage	157	216	500	430	500	500	500	0.0%
Printing & Publication	2,740	2,626	5,000	4,700	5,000	5,000	5,000	0.0%
Dues & Subscriptions	480	238	1,000	1,000	1,000	1,000	1,000	0.0%
Utilities	138,975	148,957	150,000	150,000	155,000	155,000	155,000	3.3%
Professional Services	242,106	114,601	150,000	105,000	150,000	150,000	150,000	0.0%
Litigation	9,835	3,000	-	-	-	-	-	--
Repair & Maint - Shop Parts	4,166	9,651	11,420	11,420	10,010	10,010	10,010	-12.3%
Repair & Maint - Shop Labor	858	3,130	4,050	8,226	4,650	4,650	4,650	14.8%
Repair & Maint - Machinery	7,115	8,181	10,000	9,861	10,000	10,000	10,000	0.0%
Petroleum Products	2,695	3,522	4,431	4,431	7,110	7,110	7,110	60.5%
Repair & Maint - Office	35	-	500	500	500	500	500	0.0%
Repair & Maint - Buildings	19,256	12,010	25,000	20,000	25,000	25,000	25,000	0.0%
Dust Abatement	6,820	5,967	7,500	7,500	7,500	7,500	7,500	0.0%
Trash Collection	7,584	12,533	11,400	11,690	12,600	12,600	12,600	10.5%
Uniform Cleaning	1,106	780	1,300	911	1,300	1,300	1,300	0.0%
Training, Travel, & Meetings	5,196	2,814	10,000	7,500	10,000	10,000	10,000	0.0%
Employee Recruitment	-	-	2,000	1,000	1,000	1,000	1,000	-50.0%
IT Services	73,812	91,935	43,439	43,439	41,704	42,549	42,549	-2.0%
Property Insurance	23,929	24,981	32,476	24,946	28,206	28,206	28,206	-13.1%
Liability Insurance	1,877	2,179	2,458	2,281	1,833	1,899	1,899	-22.7%
Equipment Rental	-	-	500	500	500	500	500	0.0%
Total Sewer Plant Operations	\$ 1,013,291	\$ 961,082	\$ 1,039,956	\$ 978,363	\$ 886,727	\$ 887,638	\$ 887,638	-14.6%



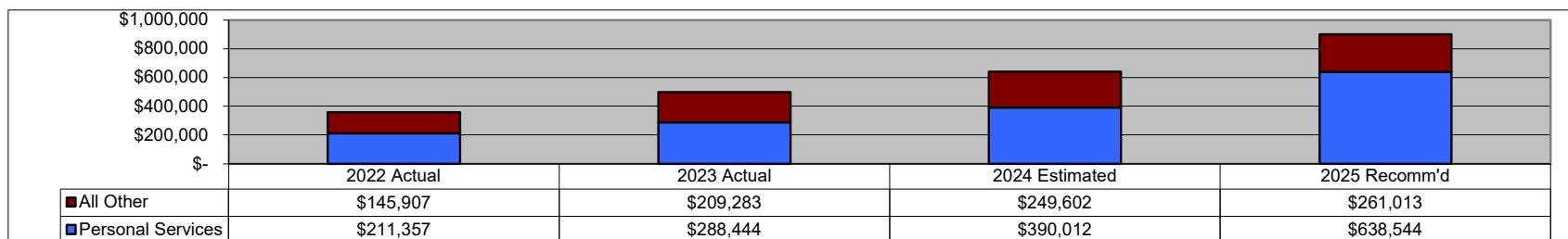
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SEWAGE FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Teton Conservation District	\$ 33,688	\$ 16,313	\$ -	\$ -	\$ -	\$ -	\$ -	---
WY Health Dept - COVID Testing	13,800	-	-	10,200	-	-	-	---
Total Intergovernmental Revenue	47,488	16,313	-	10,200	-	-	-	---
Sewer Usage Fees	1,264,457	1,258,257	1,400,000	1,140,000	1,400,000	1,400,000	1,400,000	0.0%
Sewer Base Fees	747,444	776,034	750,000	700,000	750,000	750,000	750,000	0.0%
Sewer Surcharge Fees	224,103	360,503	230,000	345,000	300,000	300,000	300,000	30.4%
Sewer Interest Charges	3,368	3,477	5,000	1,000	2,500	2,500	2,500	-50.0%
Sewage Capacity Fees	658,250	853,868	500,000	1,300,000	900,000	900,000	900,000	80.0%
One-Time Fees	13,744	-	-	25,000	-	-	-	---
Sewage Dump Fees	133,838	126,168	140,000	140,000	150,000	150,000	150,000	7.1%
Sewage Tap Fees	457	20,645	2,207	6,500	5,000	5,000	5,000	126.6%
Total Charges for Services	3,045,661	3,398,952	3,027,207	3,657,500	3,507,500	3,507,500	3,507,500	15.9%
Interest Earnings	(44,095)	159,896	180,880	248,340	205,280	205,280	205,280	13.5%
Miscellaneous Revenue	30	100	-	400	-	-	-	---
Total Miscellaneous Revenue	(44,065)	159,996	180,880	248,740	205,280	205,280	205,280	13%
Transfer in - Capital Projects	301,602	381,066	181,331	180,000	430,000	430,000	430,000	137.1%
Total Transfers In	301,602	381,066	181,331	180,000	430,000	430,000	430,000	137.1%
Total Sewer Fund	\$ 3,350,685	\$ 3,956,327	\$ 3,389,418	\$ 4,096,440	\$ 4,142,780	\$ 4,142,780	\$ 4,142,780	22.2%



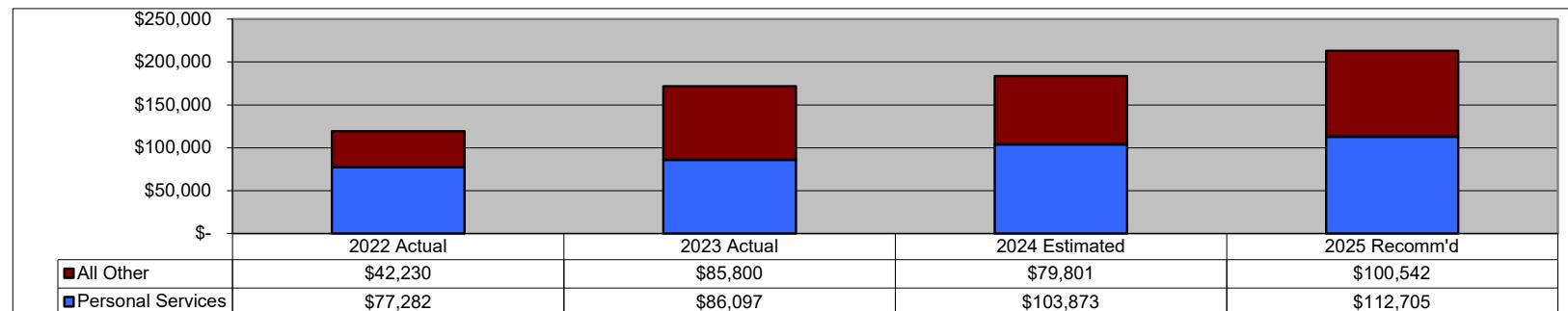
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SEWAGE FUND
SEWAGE MAINTENANCE & OPERATIONS

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Salaries & Wages - Regular	\$ 135,495	\$ 185,527	\$ 237,517	\$ 237,517	\$ 406,031	\$ 392,228	\$ 392,228	65.1%
Buyout - Compensated Absences	912	617	4,510	4,510	7,808	7,543	7,543	67.3%
Overtime	7,348	6,146	12,000	12,228	12,000	12,000	12,000	0.0%
Holiday Pay - PTO Buyback	293	804	500	853	1,000	1,000	1,000	100.0%
FICA & Medicare	10,575	14,132	19,472	19,472	32,653	31,577	31,577	62.2%
Health Insurance	30,169	44,011	61,642	61,642	110,147	104,201	104,201	69.0%
Vision Insurance	339	506	619	619	1,087	1,019	1,019	64.6%
Dental Insurance	1,518	2,497	3,164	3,164	5,552	5,203	5,203	64.4%
Wyoming Retirement	22,384	31,223	41,044	41,044	71,773	69,305	69,305	68.9%
Workers' Compensation	1,475	1,964	6,250	6,250	10,419	10,055	10,055	60.9%
State Unemployment	81	-	831	831	1,360	1,291	1,291	55.4%
Disability/Life Insurance	768	1,017	1,383	1,882	3,301	3,122	3,122	125.7%
Uniforms	310	515	600	600	600	600	600	0.0%
Small Tools & Equipment <\$10K	1,307	6,229	1,500	1,500	1,500	1,500	1,500	0.0%
Water/Sewer Supplies	(1,016)	3,737	7,500	6,700	7,500	7,500	7,500	0.0%
Sewer Saddles	-	1,606	3,000	3,200	4,000	4,000	4,000	33.3%
Professional Services	-	33,233	35,000	35,437	35,000	35,000	35,000	0.0%
Repair & Maint - Shop Parts	11,413	4,690	4,050	4,050	7,197	7,197	7,197	77.7%
Repair & Maint - Shop Labor	2,043	1,110	3,564	3,564	4,140	4,140	4,140	16.2%
Repair & Maint - Machinery	9,630	11,736	31,500	30,000	31,500	31,500	31,500	0.0%
Petroleum Products	3,884	4,687	3,618	5,033	3,425	3,425	3,425	-5.3%
Repair & Maint - System	77,797	99,185	100,000	100,000	100,000	100,000	100,000	0.0%
Uniform Cleaning	864	706	1,200	1,000	1,200	1,200	1,200	0.0%
Training, Travel, & Meetings	2,199	1,047	10,000	5,000	10,000	10,000	10,000	0.0%
IT Services	32,180	35,573	46,989	46,989	45,677	46,295	46,295	-1.5%
Property Insurance	4,331	4,521	5,878	4,546	5,319	5,319	5,319	-9.5%
Liability Insurance	965	708	1,544	1,483	2,860	2,837	2,837	83.7%
Equipment Rental	-	-	500	500	500	500	500	0.0%
Total Maintenance & Operations	\$ 357,264	\$ 497,727	\$ 645,375	\$ 639,614	\$ 923,549	\$ 899,557	\$ 899,557	39.4%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SEWAGE FUND
SEWAGE BILLING & ACCOUNTING

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Salaries & Wages - Regular	\$ 47,637	\$ 53,153	\$ 67,453	\$ 67,453	\$ 68,649	\$ 68,649	\$ 68,649	1.8%
Buyout - Compensated Absences	1,049	673	1,284	1,284	1,320	1,320	1,320	2.8%
Overtime	2,207	3,507	2,000	2,200	4,000	4,000	4,000	100.0%
FICA & Medicare	3,754	4,733	5,411	5,411	5,659	5,659	5,659	4.6%
Health Insurance	12,673	13,191	13,191	13,191	17,161	17,161	17,161	30.1%
Vision Insurance	144	144	118	118	136	136	136	15.3%
Dental Insurance	1,167	652	521	521	768	768	768	47.4%
Wyoming Retirement	7,787	8,982	11,578	11,578	12,604	12,604	12,604	8.9%
Workers' Compensation	575	760	1,399	1,399	1,542	1,542	1,542	10.2%
State Unemployment	29	-	277	277	277	277	277	0.0%
Disability/Life Insurance	260	302	374	441	589	589	589	57.5%
General/Office Supplies	1,548	-	1,500	1,500	1,600	1,600	1,600	6.7%
Water/Sewer Supplies	-	36,265	50,000	30,000	50,000	50,000	50,000	0.0%
Banking Fees	6,715	7,593	8,000	9,500	9,500	9,500	9,500	18.8%
Credit Card Fees	12,216	14,736	19,000	16,000	16,000	16,000	16,000	-15.8%
Utility Billing Services	10,762	12,442	11,500	12,000	12,000	12,000	12,000	4.3%
Repair & Maint - Shop Parts	166	289	216	218	270	270	270	25.0%
Repair & Maint - Shop Labor	264	300	396	396	460	460	460	16.2%
Petroleum Products	848	1,646	770	770	1,403	1,403	1,403	82.2%
Uniform Cleaning	242	336	260	260	350	350	350	34.6%
Training, Travel, & Meetings	33	1,032	1,000	1,000	1,000	1,000	1,000	0.0%
IT Services	9,041	10,781	7,735	7,735	7,278	7,457	7,457	-3.6%
Liability Insurance	395	380	439	422	484	502	502	14.4%
Total Sewer Billing & Accounting	\$ 119,512	\$ 171,897	\$ 204,422	\$ 183,674	\$ 213,050	\$ 213,247	\$ 213,247	4.3%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SEWAGE FUND
CAPITAL OUTLAY

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Capital Equipment	\$ 4,251	\$ -	\$ -	\$ -	\$ 658,000	\$ 658,000	\$ 658,000	---
Prior year capital outlay	4,251	-	-	-	58,000	58,000	58,000	
Ford Lightening			-	-	58,000	58,000	58,000	
Freightliner - Sewer Jet Truck			-	-	600,000	600,000	600,000	
Capital Improvements	655,171	1,232,965	1,819,591	685,875	3,736,800	3,736,800	3,736,800	105.4%
Prior Year Capital Improvements	655,171	1,232,965	-	-	-	-	-	
Flat Creek Drive New Sewer Main Phase - I - 700'-Lf			321,556	334,624	-	-	-	
FY22 Design: Rancher St (Complete St)			109,277	-	-	-	-	
RWP Pump VFD Replacement (5)			80,000	-	-	-	-	
WWTP Lab MUA R&M			56,000	-	-	-	-	
WWTP IPS Siding			70,000	-	-	-	-	
Snow King Corridor Master Plan			68,108	-	-	-	-	
PW Yard Fence			35,000	8,750	-	-	-	
Gill Ave & Alley			342,501	342,501	-	-	-	
Emergency Portable Pump Traile			120,000	-	-	-	-	
WWTP Backup Blower			225,000	-	-	-	-	
WWTP Blower Building Siding			30,000	-	-	-	-	
Gregory Lane (SPET Complete St)			177,000	-	2,662,000	2,662,000	2,662,000	
Jail Manhole Main Evaluation			20,000	-	20,000	20,000	20,000	
North King Sewer Line Rec Cent			165,149	-	-	-	-	
Meter Replacement Program			-	-	200,000	200,000	200,000	
PW Yard master plan			-	-	13,400	13,400	13,400	
PW Yard facility improvements			-	-	33,400	33,400	33,400	
WWTP groundwater monitoring well assessment			-	-	5,000	5,000	5,000	
WWTP upgrade alternatives analysis			-	-	50,000	50,000	50,000	
Easements for HS Rd, others			-	-	200,000	200,000	200,000	
Snow King and Maple Way (Complete St./Sewer)			-	-	48,000	48,000	48,000	
E. Gill Sewer - King Street (Complete Street, water)			-	-	505,000	505,000	505,000	
Total Capital Outlay	\$ 659,422	\$ 1,232,965	\$ 1,819,591	\$ 685,875	\$ 4,394,800	\$ 4,394,800	\$ 4,394,800	141.5%

TRANSFERS OUT

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% CHANGE FY24 AMEND
Indirect Cost Allocation - General	\$ 568,930	\$ 725,112	\$ 840,454	\$ 840,454	\$ 1,041,973	\$ 921,829	\$ 912,315	9.7%
Transfer to Capital Projects - Loan	-	-	1,800,824	1,800,824	-	-	-	-100.0%
Total Interfund Transfers	\$ 568,930	\$ 725,112	\$ 2,641,278	\$ 2,641,278	\$ 1,041,973	\$ 921,829	\$ 912,315	-65.1%



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TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2025**



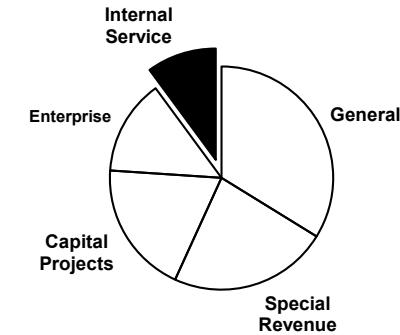
INTERNAL SERVICE FUNDS

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS

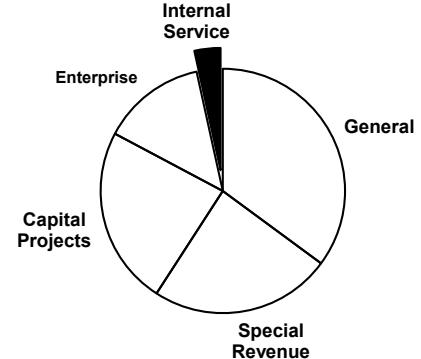
FUND DESCRIPTION	BALANCE JULY 1, 2024	REVENUE	TRANSFERS IN	EXPEND-ITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2025
General Fund	\$ 16,065,704	\$ 32,495,340	\$ 2,342,849	\$ 30,082,063	\$ 7,295,494	13,526,336
Special Revenue Funds						
Affordable Housing	2,136,547	546,100	1,638,898	1,638,898	-	2,682,647
Parking Exactions	1,651,598	416,300	-	5,500	-	2,062,398
Park Exactions	582,944	76,200	-	550,000	-	109,144
Employee Housing	2,386,813	860,112	-	919,908	134,687	2,192,330
Animal Care Fund	569,800	60,200	-	25,000	100,000	505,000
Lodging Tax Fund	213,360	1,430,434	-	-	1,430,434	213,360
START Bus System	2,579,393	14,984,014	1,489,147	17,392,354	164,987	1,495,213
Total Special Revenue	10,120,455	18,373,360	3,128,045	20,531,660	1,830,108	9,260,092
Capital Project Funds						
Capital Projects (5th Cent)	5,755,478	1,414,654	5,597,883	7,818,011	860,000	4,090,004
2010 Specific Purpose Excise Tax	123,256	5,500	-	125,000	-	3,756
2014 Specific Purpose Excise Tax	3,095,587	85,100	-	1,204,800	-	1,975,887
2016 Specific Purpose Excise Tax	320,501	13,500	-	20,000	-	314,001
2022 Specific Purpose Excise Tax	-	511,300	-	-	-	511,300
2019 Specific Purpose Excise Tax	10,497,348	225,000	-	8,000,000	-	2,722,348
Total Capital Projects	19,792,170	2,255,054	5,597,883	17,167,811	860,000	9,617,296
Enterprise Funds						
Water Utility	5,638,229	3,550,415	430,000	5,925,926	912,315	2,780,403
Sewage Utility	5,701,149	3,712,780	430,000	6,395,242	912,315	2,536,372
Total Enterprise Funds	11,339,378	7,263,195	860,000	12,321,168	1,824,630	5,316,775
Internal Service Funds						
Employee Insurance	1,668,555	3,026,088	-	3,503,058	118,545	1,073,040
Fleet Management	(80,068)	2,754,215	-	2,673,672	-	475
Central Equipment	706,291	831,200	-	1,208,750	-	328,741
IT Services	31,418	1,499,571	-	1,604,255	-	(73,266)
Total Internal Service Funds	2,326,196	8,111,074	-	8,989,735	118,545	1,328,990
Total All Funds	\$ 59,643,903	\$ 68,498,023	\$ 11,928,777	\$ 89,092,437	\$ 11,928,777	\$ 39,049,489

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

**Total Appropriation (excluding transfers)
Fiscal Year Ending June 30, 2025**



**Estimated Ending Fund Balance
At June 30, 2025**

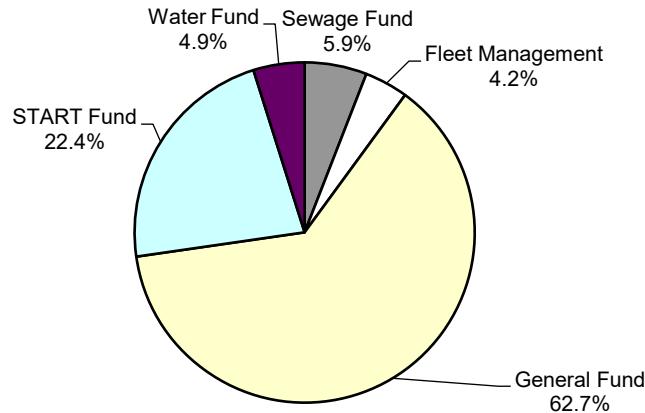


TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
EMPLOYEE INSURANCE FUND

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% Change FY24 AMEND
Beginning Working Capital	\$ 2,032,024	\$ 2,493,011	\$ 2,211,171	\$ 2,211,171	\$ 1,668,555	\$ 1,668,555	\$ 1,668,555	
Revenues:								
Charges for Services	2,718,103	2,947,481	2,895,795	2,895,795	3,040,052	2,950,988	2,950,988	1.9%
Miscellaneous Revenue	(18,900)	63,893	74,500	67,000	75,100	75,100	75,100	0.8%
Total Revenue	2,699,203	3,011,374	2,970,295	2,962,795	3,115,152	3,026,088	3,026,088	1.9%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	2,699,203	3,011,374	2,970,295	2,962,795	3,115,152	3,026,088	3,026,088	1.9%
Expenditures:								
Insurance Claims and Premiums	2,229,831	3,093,589	3,389,400	3,391,774	3,479,598	3,479,598	3,479,598	2.7%
Professional Services	8,385	14,770	22,160	22,700	23,460	23,460	23,460	5.9%
Total Expenditures	2,238,216	3,108,359	3,411,560	3,414,474	3,503,058	3,503,058	3,503,058	2.7%
Transfers Out	-	184,855	90,937	90,937	118,545	118,545	118,545	30.4%
Total Uses	2,238,216	3,293,214	3,502,497	3,505,411	3,621,603	3,621,603	3,621,603	3.4%
Ending Working Capital	\$ 2,493,011	\$ 2,211,171	\$ 1,678,969	\$ 1,668,555	\$ 1,162,104	\$ 1,073,040	\$ 1,073,040	-36.1%
<i>Net Change in Working Capital</i>	<i>\$ 460,987</i>	<i>\$ (281,840)</i>	<i>\$ (532,202)</i>	<i>\$ (542,616)</i>	<i>\$ (506,451)</i>	<i>\$ (595,515)</i>	<i>\$ (595,515)</i>	

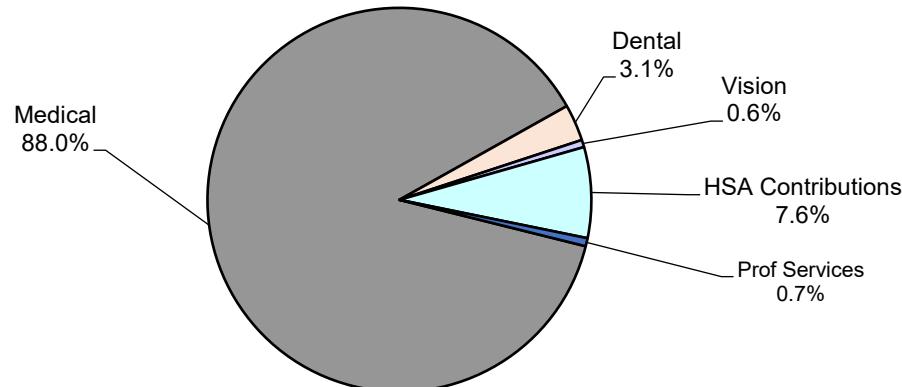
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
EMPLOYEE INSURANCE FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% Change FY24 AMEND
General Fund Service Charge	\$ 1,791,422	\$ 1,767,787	\$ 1,815,754	\$ 1,815,754	\$ 1,925,567	\$ 1,849,228	\$ 1,849,228	1.8%
START Fund Service Charge	542,816	760,283	661,413	661,413	661,413	661,413	661,413	0.0%
Water Fund Service Charge	114,790	141,767	138,331	138,331	149,745	143,383	143,383	3.7%
Sewage Fund Service Charge	141,610	147,480	150,136	150,136	180,760	174,397	174,397	16.2%
Fleet Management Service Charge	127,465	130,164	130,161	130,161	122,567	122,567	122,567	-5.8%
Total Charges for Services	2,718,103	2,947,481	2,895,795	2,895,795	3,040,052	2,950,988	2,950,988	1.9%
 Miscellaneous Revenue	 (18,900)	 63,893	 74,500	 67,000	 75,100	 75,100	 75,100	 0.8%
Total Miscellaneous Revenue	(18,900)	63,893	74,500	67,000	75,100	75,100	75,100	0.8%
 Transfers In - General Fund	 -	 ---						
Total Sources	\$ 2,699,203	\$ 3,011,374	\$ 2,970,295	\$ 2,962,795	\$ 3,115,152	\$ 3,026,088	\$ 3,026,088	1.9%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
EMPLOYEE INSURANCE FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% Change FY24 AMEND
Medical Expenditures	\$ 1,411,683	\$ 2,505,324	\$ 1,900,000	\$ 2,300,000	\$ 2,039,178	\$ 2,039,178	\$ 2,039,178	7.3%
Medical TPA/Stop Loss	618,016	739,399	1,070,900	1,080,000	1,041,920	1,041,920	1,041,920	-2.7%
Medical Claims Reimbursement	(113,467)	(514,198)	-	(357,926)	-	-	-	---
Medical Excise Tax	811	742	1,000	300	1,000	1,000	1,000	0.0%
Health Savings Contributions	210,025	239,872	277,500	255,000	267,500	267,500	267,500	-3.6%
Dental Expenditures	75,544	94,508	110,000	85,000	100,000	100,000	100,000	-9.1%
Dental TPA	6,406	6,978	8,000	8,000	8,000	8,000	8,000	0.0%
Vision Insurance	20,813	20,964	22,000	21,400	22,000	22,000	22,000	0.0%
Professional Services	8,385	14,770	22,160	22,700	23,460	23,460	23,460	5.9%
Total Expenditures	2,238,216	3,108,359	3,411,560	3,414,474	3,503,058	3,503,058	3,503,058	2.7%
Transfer to General Fund	-	184,855	90,937	90,937	118,545	118,545	118,545	30.4%
Total Transfers Out	-	184,855	90,937	90,937	118,545	118,545	118,545	30.4%
Total Uses	\$ 2,238,216	\$ 3,108,359	\$ 3,411,560	\$ 3,414,474	\$ 3,503,058	\$ 3,503,058	\$ 3,503,058	2.7%

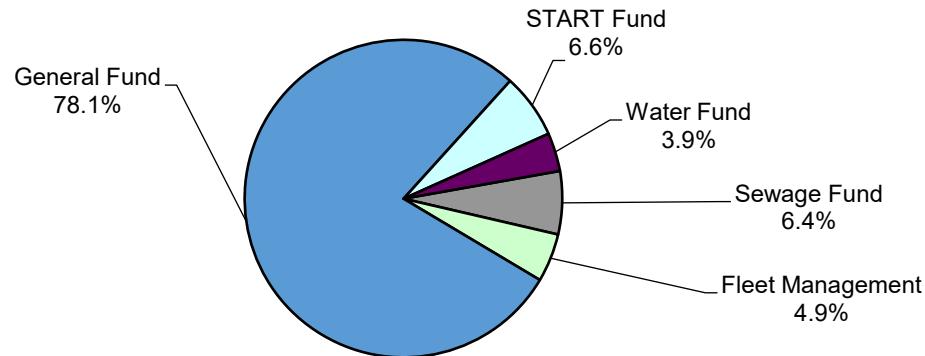


TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
INFORMATION TECHNOLOGY SERVICES FUND

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED	FY24 AMEND
Beginning Working Capital	\$ 494,694	\$ 644,541	\$ 1,122,766	\$ 1,122,766	\$ 31,418	\$ 31,418	\$ 31,418	
Revenues:								
Charges for Services	1,317,446	1,531,505	1,412,742	1,412,742	1,534,870	1,498,172	1,498,171	6.0%
Miscellaneous Revenue	(4,569)	15,466	33,000	18,500	1,400	1,400	1,400	-95.8%
Total Revenue	1,312,877	1,546,971	1,445,742	1,431,242	1,536,270	1,499,572	1,499,571	3.7%
Transfers In	-	-	66,069	66,069	-	-	-	-100.0%
Total Sources	1,312,877	1,546,971	1,511,811	1,497,311	1,536,270	1,499,572	1,499,571	-0.8%
Expenditures:								
Current Expenditures	873,438	1,036,098	1,410,985	1,563,485	1,379,255	1,379,255	1,379,255	-2.2%
Capital Outlay	289,592	32,648	1,052,319	1,002,574	375,000	225,000	225,000	-78.6%
Total Expenditures	1,163,030	1,068,746	2,463,304	2,566,059	1,754,255	1,604,255	1,604,255	-34.9%
Transfers Out	-	-	22,600	22,600	-	-	-	-100.0%
Total Uses	1,163,030	1,068,746	2,485,904	2,588,659	1,754,255	1,604,255	1,604,255	-35.5%
Ending Working Capital	\$ 644,541	\$ 1,122,766	\$ 148,673	\$ 31,418	\$ (186,567)	\$ (73,265)	\$ (73,266)	-149.3%
<i>Net Change in Working Capital</i>	<i>\$ 149,847</i>	<i>\$ 478,225</i>	<i>\$ (974,093)</i>	<i>\$ (1,091,348)</i>	<i>\$ (217,985)</i>	<i>\$ (104,683)</i>	<i>\$ (104,684)</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
INFORMATION TECHNOLOGY SERVICES FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% Change FY24 AMEND
General Fund Service Charges	\$ 1,026,657	\$ 1,182,959	\$ 1,118,080	\$ 1,118,080	\$ 1,219,797	\$ 1,170,816	\$ 1,170,815	4.7%
START Fund Service Charges	83,809	98,823	95,996	95,996	96,935	98,447	98,447	2.6%
Water Fund Service Charges	34,858	46,189	50,586	50,586	57,407	58,719	58,719	16.1%
Sewage Fund Service Charges	115,032	138,289	98,163	98,163	94,659	96,301	96,301	-1.9%
Fleet Mgmt. Service Charges	57,090	65,245	49,917	49,917	66,072	73,889	73,889	48.0%
Total Charges for Services	1,317,446	1,531,505	1,412,742	1,412,742	1,534,870	1,498,172	1,498,171	6.0%
Interest Earnings	(4,569)	15,466	33,000	18,500	1,400	1,400	1,400	-95.8%
Miscellaneous Revenue	-	-	-	-	-	-	-	---
Total Miscellaneous Revenue	(4,569)	15,466	33,000	18,500	1,400	1,400	1,400	-95.8%
Total Sources	\$ 1,312,877	\$ 1,546,971	\$ 1,511,811	\$ 1,497,311	\$ 1,536,270	\$ 1,499,572	\$ 1,499,571	-0.8%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
INFORMATION TECHNOLOGY SERVICES FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% Change FY24 AMEND
General/Office Supplies	\$ 40	\$ -	\$ 5,000	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Small Tools & Equipment <\$10K	162,102	103,625	206,200	206,200	197,700	197,700	197,700	-4.1%
Internet Service	990	800	3,000	3,000	4,200	4,200	4,200	40.0%
Printer Maintenance Services	11,953	18,698	20,000	20,000	22,000	22,000	22,000	10.0%
Professional Services	8,753	2,459	15,600	15,600	15,600	15,600	15,600	0.0%
Computer Disposal Services	-	-	300	300	300	300	300	0.0%
Communications Maintenance	156,086	185,845	181,400	181,400	192,400	192,400	192,400	6.1%
Contract Maintenance	533,514	724,671	979,485	1,129,485	942,055	942,055	942,055	-3.8%
Total Current Expenditures	873,438	1,036,098	1,410,985	1,563,485	1,379,255	1,379,255	1,379,255	-2.2%
Capital Outlay	289,592	32,648						
Parking Enforcement LPR platfo			73,250	73,250	-	-	-	
Fleet Management Software			47,069	47,069	-	-	-	
EOC Core Network Switch Replac			25,000	25,000	-	-	-	
Police Interview Room Camera System Refresh			12,000	12,000	-	-	-	
Core Network Switches Replacement			175,000	175,000	-	-	-	
Phone System Upgrade And Move From T1 To Sip Trunk Service			75,000	75,000	-	-	-	
Host Servers Hardware Refresh			350,000	350,000	-	-	-	
Zylab Platform Replacment Project			150,000	-	75,000	75,000	75,000	
Door Security			-	100,255	-	-	-	
Hr Sw Platform Project			20,000	20,000	-	-	-	
Council Chambers Av Upgrade			125,000	125,000	-	-	-	
Phone Failover Service And Gateway			-	-	150,000	-	-	
Town-Wide Wifi Infrastructure Replacement			-	-	150,000	150,000	150,000	
Total Capital Outlay	289,592	32,648	1,052,319	1,002,574	375,000	225,000	225,000	-78.6%
Transfer to Capital Projects	-	-	22,600	22,600	-	-	-	
Total Capital Outlay	-	-	22,600	22,600	-	-	-	-100.0%
Total Expenditures	\$ 1,163,030	\$ 1,068,746	\$ 2,485,904	\$ 2,588,659	\$ 1,754,255	\$ 1,604,255	\$ 1,604,255	-35.5%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CENTRAL EQUIPMENT FUND

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED	FY24 AMEND
Beginning Working Capital	\$ 786,944	\$ 914,955	\$ 1,098,484	\$ 1,098,484	\$ 706,291	\$ 706,291	\$ 706,291	
Revenues:								
Charges for Services	565,300	639,700	702,500	702,500	799,400	799,400	799,400	13.8%
Miscellaneous Revenue	(6,926)	85,696	17,600	19,000	31,800	31,800	31,800	80.7%
Total Revenue	558,374	725,396	720,100	721,500	831,200	831,200	831,200	15.4%
Transfers In	-	-	401,000	401,000	-	-	-	-100.0%
Total Sources	558,374	725,396	1,121,100	1,122,500	831,200	831,200	831,200	-25.9%
Capital Outlay:								
Public Safety	208,363	216,860	792,778	792,778	313,750	313,750	313,750	-60.4%
Public Works	222,000	325,006	721,915	721,915	895,000	895,000	895,000	24.0%
Total Expenditures	430,363	541,867	1,514,693	1,514,693	1,208,750	1,208,750	1,208,750	-20.2%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	430,363	541,867	1,514,693	1,514,693	1,208,750	1,208,750	1,208,750	-20.2%
Ending Working Capital	\$ 914,955	\$ 1,098,484	\$ 704,891	\$ 706,291	\$ 328,741	\$ 328,741	\$ 328,741	-53.4%
<i>Net Change in Working Capital</i>	<i>\$ 128,011</i>	<i>\$ 183,529</i>	<i>\$ (393,593)</i>	<i>\$ (392,193)</i>	<i>\$ (377,550)</i>	<i>\$ (377,550)</i>	<i>\$ (377,550)</i>	

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CENTRAL EQUIPMENT FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED	FY24 AMEND
General Government	\$ 26,200	\$ 24,700	\$ 26,300	\$ 26,300	\$ 31,300	\$ 31,300	\$ 31,300	19.0%
Public Safety	259,500	276,900	301,100	301,100	325,900	325,900	325,900	8.2%
Public Works	279,600	338,100	375,100	375,100	442,200	442,200	442,200	17.9%
Total Charges for Services	565,300	639,700	702,500	702,500	799,400	799,400	799,400	13.8%
Miscellaneous Revenue	(6,926)	85,696	17,600	19,000	31,800	31,800	31,800	80.7%
Total Revenue	558,374	725,396	720,100	721,500	831,200	831,200	831,200	15.4%
Transfer from Capital Projects	-	-	401,000	401,000	-	-	-	-100.0%
Total Transfers In	-	-	401,000	401,000	-	-	-	-100.0%
Total Sources	\$ 1,123,674	\$ 1,365,096	\$ 1,823,600	\$ 1,825,000	\$ 1,630,600	\$ 1,630,600	\$ 1,630,600	-10.6%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
CENTRAL EQUIPMENT FUND
EXPENDITURES AND OTHER USES

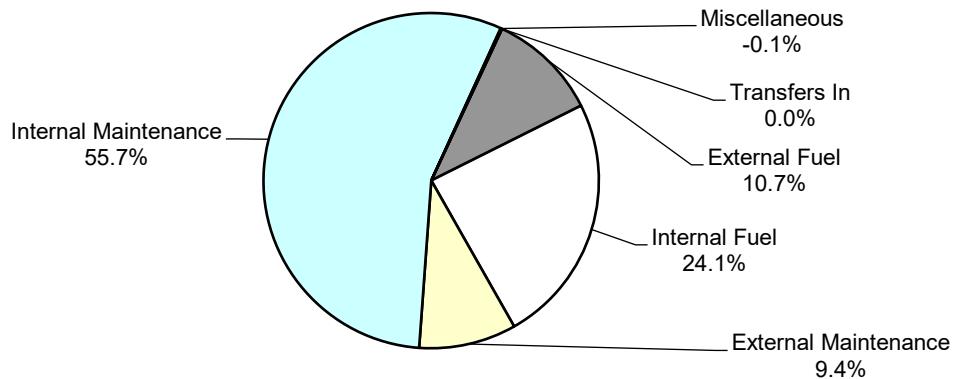
EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	FY2025 ADOPTED	% Change FY24 AMEND
Capital Outlay:								
Public Safety	208,363	216,860	792,778	792,778	-	-	-	-100.0%
Public Works	222,000	325,006	721,915	721,915	-	-	-	-100.0%
Vehicle - Police Patrol (3)			757,578	757,578	207,750	207,750	207,750	-72.6%
Vehicle - Police Administration			35,200	35,200	-	-	-	-100.0%
Message Boards (2)			-	-	48,000	48,000	48,000	---
Building Department - Ford Lightening (EV)			-	-	58,000	58,000	58,000	---
Elgin Pelican -SWEEPER			305,000	305,000	-	-	-	-100.0%
Motor Grader - Streets			-	-	385,000	385,000	385,000	---
Bobcat - Skid Steer loader			-	-	125,000	125,000	125,000	---
Freightliner Dump Truck - Sander			260,000	260,000	320,000	320,000	320,000	23.1%
Bus Floor Jacks			65,000	65,000	65,000	65,000	65,000	0.0%
Tire Changer			31,000	31,000	-	-	-	-100.0%
Total Operating Expenditures	430,363	541,867	2,968,471	2,968,471	1,208,750	1,208,750	1,208,750	-59.3%
Total Central Equipment Fund	\$ 430,363	\$ 541,867	\$ 2,968,471	\$ 2,968,471	\$ 1,208,750	\$ 1,208,750	\$ 1,208,750	-59.3%

TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
FLEET MANAGEMENT FUND

DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED	FY24 AMEND
Beginning Working Capital	\$ 265,643	\$ 32,168	\$ (73,380)	\$ (73,380)	\$ (80,068)	\$ (80,068)	\$ (80,068)	
Revenues:								
Charges for Services	1,715,788	2,237,590	2,428,671	2,428,671	2,838,765	2,757,715	2,757,715	13.5%
Miscellaneous Revenue	14,214	(4,811)	(3,500)	4,089	(3,500)	(3,500)	(3,500)	0.0%
Total Revenue	1,730,002	2,232,779	2,425,171	2,432,760	2,835,265	2,754,215	2,754,215	13.6%
Transfers In	75,000	32,164	-	-	-	-	-	---
Total Sources	1,805,002	2,264,943	2,425,171	2,432,760	2,835,265	2,754,215	2,754,215	13.6%
Expenditures:								
Fleet Management Operations	2,038,477	2,370,491	2,445,098	2,439,448	2,665,707	2,673,672	2,673,672	9.3%
Total Expenditures	2,038,477	2,370,491	2,445,098	2,439,448	2,665,707	2,673,672	2,673,672	9.3%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	2,038,477	2,370,491	2,445,098	2,439,448	2,665,707	2,673,672	2,673,672	9.3%
Ending Working Capital	\$ 32,168	\$ (73,380)	\$ (93,307)	\$ (80,068)	\$ 89,490	\$ 475	\$ 475	-100.5%
<i>Net Change in Working Capital</i>	<i>\$ (233,475)</i>	<i>\$ (105,548)</i>	<i>\$ (19,927)</i>	<i>\$ (6,688)</i>	<i>\$ 169,558</i>	<i>\$ 80,543</i>	<i>\$ 80,543</i>	

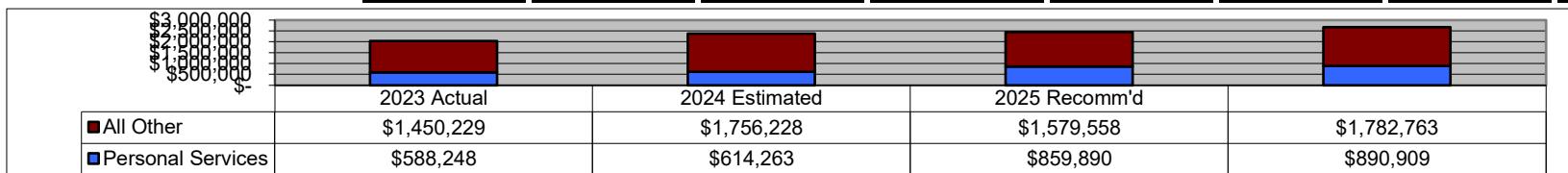
TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
FLEET MANAGEMENT FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED	FY24 AMEND
External Fuel Charges	\$ 319,278	\$ 333,981	\$ 303,355	\$ 303,355	\$ 294,778	\$ 294,778	\$ 294,778	-2.8%
Internal Fuel Charges	453,185	560,605	563,843	563,843	747,560	666,510	666,510	18.2%
External Maintenance Charges	143,491	202,673	158,539	158,539	259,056	259,056	259,056	63.4%
Internal Maintenance Charges	799,834	1,140,331	1,402,934	1,402,934	1,537,371	1,537,371	1,537,371	9.6%
Total Charges for Services	1,715,788	2,237,590	2,428,671	2,428,671	2,838,765	2,757,715	2,757,715	13.5%
Miscellaneous Income	14,214	(4,811)	(3,500)	4,089	(3,500)	(3,500)	(3,500)	0.0%
Total Miscellaneous Revenue	14,214	(4,811)	(3,500)	4,089	(3,500)	(3,500)	(3,500)	0.0%
Transfer from General	75,000	32,164	-	-	-	-	-	---
Total Transfers In	75,000	32,164	-	-	-	-	-	---
Total Fleet Management Fund	\$ 1,805,002	\$ 2,264,943	\$ 2,425,171	\$ 2,432,760	\$ 2,835,265	\$ 2,754,215	\$ 2,754,215	13.6%



TOWN OF JACKSON, WYOMING
ADOPTED BUDGET FOR FISCAL YEAR 2025
FLEET MANAGEMENT
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025	FY2025	% Change
	ACTUAL	ACTUAL	AMENDED	ESTIMATED	REQUESTED	RECOMM'D	ADOPTED	FY24 AMEND
Salaries & Wages - Regular	\$ 347,518	\$ 347,518	\$ 560,556	\$ 560,556	\$ 588,552	\$ 588,552	\$ 588,552	5.0%
Buyout - Compensated Absences	4,623	5,802	10,780	10,780	11,318	11,318	11,318	5.0%
Overtime	898	898	1,000	1,000	1,000	1,000	1,000	0.0%
FICA & Medicare	31,149	35,598	43,784	43,784	45,967	45,967	45,967	5.0%
Health Insurance	118,449	123,283	123,283	123,283	116,206	116,206	116,206	-5.7%
Vision Insurance	1,132	1,135	1,132	1,132	1,080	1,080	1,080	-4.6%
Dental Insurance	7,884	5,746	5,746	5,746	5,281	5,281	5,281	-8.1%
Wyoming Retirement	66,540	79,347	93,477	93,477	99,873	99,873	99,873	6.8%
Workers' Compensation	7,510	12,111	14,518	14,518	15,564	15,564	15,564	7.2%
State Unemployment	37	-	1,662	1,662	1,662	1,662	1,662	0.0%
Disability/Life Insurance	2,509	2,825	3,952	3,952	4,406	4,406	4,406	11.5%
Janitorial Supplies	61	-	250	250	350	350	350	40.0%
Uniforms	246	1,411	1,400	1,400	1,500	1,500	1,500	7.1%
R&M - Core Maintenance Facility	-	-	-	-	60,000	60,000	60,000	---
Small Tools & Equipment <\$10K	9,236	12,053	15,000	15,000	15,000	15,000	15,000	0.0%
Tools	5,443	4,359	11,250	12,000	12,000	12,000	12,000	6.7%
Petroleum for Resale	756,302	826,441	804,825	804,825	791,929	791,929	791,929	-1.6%
Parts for Resale	541,290	803,121	648,653	648,653	723,205	723,205	723,205	11.5%
Postage	49	-	100	100	100	100	100	0.0%
Physicals	285	310	600	620	310	310	310	-48.3%
Repair & Maint - Vehicles	14	-	-	-	-	-	-	---
Repair & Maint - Shop Parts	1,406	1,360	3,036	1,885	2,822	2,822	2,822	-7.0%
Repair & Maint - Shop Labor	2,176	2,480	3,465	2,376	4,025	4,025	4,025	16.2%
Repair & Maint - Machinery	3,073	3,302	8,500	8,500	10,000	10,000	10,000	17.6%
Petroleum Products	1,923	2,486	1,859	2,442	2,470	2,470	2,470	32.9%
Repair & Maint - Fuel Depot	38,379	3,765	4,000	4,000	8,000	8,000	8,000	100.0%
Uniform Cleaning	1,799	1,610	2,000	1,800	2,100	2,100	2,100	5.0%
Training, Travel, & Meetings	2,009	115	4,500	2,000	3,000	3,000	3,000	-33.3%
Central Equipment Fund Rental	26,200	24,700	21,600	19,800	25,400	25,400	25,400	17.6%
IT Services	57,090	65,245	49,917	49,917	66,072	73,889	73,889	48.0%
Property Insurance	417	436	566	445	42,370	42,370	42,370	7385.9%
Liability Insurance	2,832	3,034	3,687	3,545	4,145	4,293	4,293	16.4%
Total Fleet Management Operations	2,038,477	2,370,491	2,445,098	2,439,448	2,665,707	2,673,672	2,673,672	9.3%





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TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2025**



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 5th cent to capital project funds for a variety of capital projects, which may include other funding sources.

Two Internal service funds accumulate resources for regularly planned equipment purchases through rental charges to various divisions within 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 2025 - 2029
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2025 Adopted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	Total
2010 SPET						
Beginning Fund Balance	123,256	3,756	3,869	3,985	4,104	
Revenues	5,500	113	116	120	123	
Expenditures:						
Energy Projects Public Buildings (\$3,790,000)						
Electrical Vehicle Charging Station (Fleet)	125,000	-	-	-	-	125,000
Total Expenditures	125,000	-	-	-	-	125,000
Ending Fund Balance	3,756	3,869	3,985	4,104	4,227	
2014 SPET						
Beginning Fund Balance	3,095,587	1,975,887	1,785,164	1,748,719	601,180	
Revenues	85,100	59,277	53,555	52,462	18,035	
Expenditures:						
North Cache Pedestrian Streetscape Improvements (\$1,000,000)	10,000	90,000	855,000			955,000
Gregory Lane Complete St/Drainage	850,000					850,000
Snow King/Maple Way	344,800					344,800
Center Street Ped Improvements		250,000				250,000
East Broadway			345,000			345,000
Maple Way / Snow King & Scott Ln (Complete Street)						-
Total Expenditures	1,204,800	250,000	90,000	1,200,000	-	2,744,800
Ending Fund Balance	1,975,887	1,785,164	1,748,719	601,180	619,215	

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2025 - 2029
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2025 Adopted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	Total
2016 SPET						
Beginning Fund Balance	320,501	314,001	303,421	292,524	281,299	
Revenues	13,500	9,420	9,103	8,776	8,439	
Expenditures:						
West Broadway Landslide	20,000	20,000	20,000	20,000	20,000	100,000
Total Expenditures	20,000	20,000	20,000	20,000	20,000	100,000
Ending Fund Balance	314,001	303,421	292,524	281,299	269,738	
2019 SPET						
Beginning Fund Balance	10,497,348	2,722,348	2,759,018	1,859,289	1,090,067	
Revenues	225,000	81,670	82,771	55,779	32,702	
Expenditures:						
Gregory Lane Complete Street	8,000,000					8,000,000
Cache Tube		45,000	982,500	825,000		1,852,500
Total Expenditures	8,000,000	45,000	982,500	825,000	-	9,852,500
Ending Fund Balance	2,722,348	2,759,018	1,859,289	1,090,067	1,122,769	
2022 SPET						
Beginning Fund Balance	-	511,300	526,639	3,542,438	648,711	
Revenues	511,300	15,339	3,015,799	106,273	19,461	
Expenditures:						
Sidewalks				3,000,000		3,000,000
Total Expenditures	-	-	-	3,000,000	-	3,000,000
Ending Fund Balance	511,300	526,639	3,542,438	648,711	668,173	

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2025 - 2029
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2025 Adopted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	Total
Capital Projects Fund (5th Cent)						
Beginning Fund Balance	5,755,478	4,090,004	2,614,097	1,472,850	2,504,123	
Revenues	7,012,537	6,250,777	6,206,499	6,172,262	6,203,200	
Expenditures:						
Annual Street Maintenance	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648	7,806,060
Annual R&M - Boardwalks	110,000	112,200	114,444	116,733	119,068	572,444
General ROW Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Annual R&M-Paint Projects	92,700	94,554	96,445	98,374	100,341	482,415
Broadway ADA (supplements WYDOT concrete slab replacement)	800,000	700,000				1,500,000
S Park Loop Rd Turn Lane	500,000					500,000
North King Street Charter Bus & Gill Sidewalk (Water, Sewer)	1,250,000					1,250,000
Broadway Inlets At Jean, Gros Ventre	40,000	450,000				490,000
Manholes/Cleanouts For Diversion At Garaman	150,000					150,000
Cemetery Stairs/Walkways	50,000					50,000
Blocks 16-17 and cremation plots		52,929				52,929
Block 1			92,757			92,757
Block 3				52,071		52,071
Annex road					395,465	395,465
Snow King, Scott & Maple Way (Water & Sewer) 1,820'-LF	1,000,000					1,000,000
Simon Lane realignment	500,000					500,000
Willow and Gill - Urban Systems	100,000	1,000,000				1,100,000
Downtown Pedestrian Project - Center St	50,000	250,000				300,000
Vine St (Sewer, Water) 770' - LF		544,000				544,000
North Cache Streetscape Phase II (Storm drainage)			1,000,000			1,000,000
South Milward Streetscape 2,230'-LF				125,000		125,000
Stormwater Treatment Unit HWY 89				5,000		5,000
Core Maint - Solar Cells on roof		1,000,000				1,000,000
Rifle Armor Plates	11,000					11,000
Jackson Hole Public Radio Safety Committee	593,015	270,000	270,000			1,133,015
Fire/EMS (County)	659,618	400,000	400,000	400,000	400,000	2,259,618

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2025 - 2029
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2025 Adopted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	Total
Capital Projects Fund (5th Cent) continued						
Emergency Management	19,780	5,000	5,000	5,000	5,000	39,780
Parks & Recreation (County)	706,518	400,000	400,000	400,000	400,000	2,306,518
SK - Ice Rink Rubber Floor	150,000	30,000	30,000			210,000
Snow King Center Improvements - New Roof (ski club, 3 phases)		350,000	150,000			500,000
Snow King Center - control for riser room		10,000				10,000
Snow King Event Center - New wet fire system		175,000				175,000
Snow King Event Center -Ski area flooring				55,000		55,000
Snow King Center Improvements - Emergency East Egress Snow Roof				400,000		400,000
Snow King Event Center - New entrance doors					35,000	35,000
Parking Garage sprinkler system			137,500			137,500
TOJ Bicycle Network Improvements	100,000	100,000	100,000	100,000	100,000	500,000
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
Stilson - Transit Signal Priority	181,010					181,010
Stilson - Jorgenson 1 & 2	89,570					89,570
Security Upgrades for Council Chambers	70,000					70,000
Equity "House Cleaning" For Town Facilities/Properites - Com	30,000					30,000
Pw Yard Master Plan (Water & Sewer)	13,400					13,400
Pw Yard Facility Improvements (Water & Sewer)	33,400					33,400
Town Hall Elevator Control Replacement	175,000					175,000
Town Hall Upgrades	40,000					40,000
Town Hall Carpet & Paint Pd	31,000					31,000
Town Hall paint/stain		90,000				90,000
Town Hall 2nd Floor Office Space Reallocation - West Side		385,000				385,000
Town Hall 1st Floor Office Space Reallocation			275,000			275,000
155 Pearl - Install Repurposed Generator	25,000					25,000
Debt Service - Utility Funds	860,000	860,000	860,000	860,000	251,000	3,691,000
Total Expenditures	8,678,011	7,726,683	7,347,746	5,140,990	3,621,522	32,514,952
Ending Fund Balance	4,090,004	2,614,097	1,472,850	2,504,123	5,085,801	

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2025 - 2029
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2025 Adopted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	Total
Water Fund						
Expenditures:						
Zone 3 Tank Supply & Storage D	10,000	50,000				60,000
Meter Replacement Program	200,000	200,000	200,000	200,000	200,000	1,000,000
Gregory Lane Water Line	1,990,000					1,990,000
Lead/Copper Rule Insp Upgrades	200,000	200,000	200,000	200,000		800,000
PW Yard Fence	13,400					13,400
PW Yard facility improvements	33,400					33,400
Meters for Thaw Wells 2, 3 (Garaman, HS Rd)	10,000					10,000
Well house #3 renovation	60,000					60,000
Well 10 planning/design	225,000	1,575,000				1,800,000
North King Water Line - Deloney to Gill (Complete Street)	720,000					720,000
Snow King Dr Line & Pump	85,000	725,000				810,000
Snow King/Scott/Maple Way (complete street)	75,000	500,000				575,000
Snow King water tank overflow path	100,000	300,000				400,000
Upper Cache Creek Dr		110,000	916,667			1,026,667
Vine St (Complete St./Water/Sewer) 850 LF Pipe			575,000			575,000
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
Snow King Ave - Flat Creek to Karns				77,760	648,000	725,760
E. Broadway Waterline (Complete St./Water/Sewer)					106,000	106,000
Flat Creek Dr: 5-way to Hansen (sewer)					108,000	108,000
Total Expenditures	3,721,800	3,760,000	2,405,067	1,997,760	1,062,000	12,946,627

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2025 - 2029
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2025 Adopted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	Total
Sewer Fund						
Expenditures:						
Gregory Lane (SPET Complete St)	2,662,000					2,662,000
Jail Manhole Main Evaluation	20,000					20,000
Meter Replacement Program	200,000	200,000	200,000	200,000	200,000	1,000,000
PW Yard master plan	13,400					13,400
PW Yard facility improvements	33,400					33,400
WWTP groundwater monitoring well assessment	5,000	5,000	5,000	5,000	5,000	25,000
WWTP upgrade alternatives analysis	50,000					50,000
Easements for HS Rd, others	200,000	50,000	50,000	50,000	50,000	400,000
Snow King and Maple Way (Complete St./Sewer)	48,000	925,000				973,000
E. Gill Sewer - King Street (Complete Street, water)	505,000					505,000
WWTP upgrade master plan		100,000				100,000
Flat Creek Sewer (Street Rebuild)		230,000		850,000		1,080,000
Hillside Townhomes		74,550	745,500	-	-	820,050
E Broadway sewers (fix bellies)		30,000	-	600,000	-	630,000
Upper Cache Creek Dr	125,000	1,041,667	-	-	-	1,166,667
Vine St. (Complete St./Water/Sewer) 825 LF Pipe	-	500,000	-	-	-	500,000
E. Broadway Sewer (Complete St./Sewer/Water)	-	-	-	-	106,000	106,000
Halpin Sewer	-	-	-	40,200	335,000	375,200
Flat Creek Sewer North (5-way to Hansen) (water)	-	-	-	-	93,000	93,000
Karns Street		500,000	-	-	-	500,000
Total Expenditures	3,736,800	2,239,550	2,542,167	1,745,200	789,000	11,052,717



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TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2025**



APPENDIXES

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 an annual 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 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 15th of each year. At which time the Town Council may direct any revisions to the Town Manager's recommended budget. The Town Council approves the budget at an advertised public hearing in June.

FY 2025 Budget Schedule	
Action	Date
Budget instructions given to departments	January 12, 2024
Budget instructions reviewed at Senior Staff	January 17, 2024
Town Senior Staff Meeting to Discuss Budget (9-11AM)	February 7, 2024
Budget request are due from Departments to Finance Director	February 16, 2024
Presentation of consolidated budget requests to Town Manager	February 23, 2024
Town Manager Meets with Town and Joint Dept Directors	March 4 - March 8, 2024
Town Manager conducts follow up Meetings with Department Directors	March 11 - March 15, 2024
TCSD School Spring Break	March 25 - April 5, 2024
Recommended budget published and submitted to Mayor and Council	April 8, 2024
Council Budget Meetings and Budget Follow Up Meetings	April 16 - May 28, 2024
Joint Department / Human Services Presentations to Town Council & County Commission	April 22 - April 23, 2024
Public Hearing and Adoption of Final budget	June 17, 2024

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:

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

e. Sales of land held for resale are recorded as a gain or loss (GAAP) as opposed to revenue when the land is sold (budget).

f. Purchases of land held for resale are recorded as assets on a GAAP basis and expended on a budget basis.

Capital Improvement Program practices:

Along with the operating budget, the Town Manager submits a Capital Improvement Program (CIP) to the Town Council. The CIP provides information on improvements to the Town's public facilities for the ensuing fiscal year and 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 24-13, APPENDIX A
FEESCHEDULE, EFFECTIVE 7/1/2024

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

Business License		\$ Current Fee
5.16.010	Sales Tax Collecting	
	less than 10 employees	130.00
	11-49 employees	261.00
	50-99 employees	391.00
	100 employees, or more	652.00
5.16.020	Non-Sales Tax Collecting	
	less than 10 employees	170.00
	11-49 employees	378.00
	50-99 employees	509.00
	100 employees, or more	848.00
5.16.025	Independent Contractors and Agents	130.00
5.16.027	Commercial Rentals	132.00
5.16.027	Residential Rentals	132.00
5.06.130	Solicitation - Commercial	132.00
5.06.150	Solicitation - Highway or Street	132.00
5.20.010	Installation Permit	33.00
5.32.040	Pawnbroker	34.00
5.20.020	Exposition Licenses	
	5 or fewer vendors; for-profit expositions	136.00
	more than 5 vendors; for-profit expositions	272.00
	5 or fewer vendors; non-profit expositions	68.00
	more than 5 vendors; non-profit expositions	136.00
5.12.080 A	Application Fee, Non-Refundable Portion	
	processing fee for denied license	49.00
5.04.026 B	Renewal Late Fee	
	\$33 per month on January 31st	33.00
5.12.130	Change of Location Fee	
	notice given on new application	49.00

Ground Transportation		\$ Current Fee
5.50.040 B	Transportation License	
	< 10 employees	130.00
	> 10 employee	261.00
5.50.050 B	Vehicle License Permit	
	>30 mpg	50.00
	< 30 mpg	75.00
5.50.060 B	Operator License Permit	
	new	124.00
	renewal	63.00
5.50.085	Taxi Fares	
	see Resolution #21-10 "A RESOLUTION ESTABLISHING A GROUND TRANSPORTATION FARE MAP"	
	https://www.jacksonwy.gov/575/Taxi-Fee-Information	

Miscellaneous		\$ Current Fee
Public Records		
	Copy	
	electronic document, <i>per document</i>	12.00
	black and white paper	0.28/page
	color paper	0.55/page
	Plotted Map	
	size 11x17, each	16.00
	size 24x36, each	39.00
	size 36x54, each	55.00
	Photograph	16.00
	Police Report	16.00

LDRs and Comprehensive Plan	64.00
Research / Compilation Services	17.00
External electronic media (disk, usb drive, etc.)	16.00
Postage / shipping	actual cost
Other special circumstances	actual cost
Vehicle Inspection	10.00
Application Submittal Fee	\$5/application
Credit Card Transaction Fee	2.55%/transaction
Public Intoxication Administrative Fee (Set by Ordinance)	25.00
DUI Administrative Fee (Set by Ordinance)	
Convicted	800.00
Deferred	750.00
Boot list Administrative Fee (Set by Ordinance)	50.00
Municipal Court Record Search	10.00

Jackson Hole Airport

2.36.120	Passenger Boarding Fee	
	Per passenger enplaning commercial aircraft, not to exceed	6.00

Liquor License

6.20.006 C	Annual Liquor License	\$ Current Fee
	Bar and Grill: renewal	3,105.00
	Bar and Grill: new application	10,500.00
	Limited Retail (Club)	517.00
	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	Temporary, 24-Hour Permits	
	Catering	50.00
	Malt Beverage	50.00
	Manufacturer's Off-Premises	50.00

Animal Shelter Impounding, Board, Adoption

7.02.040 B	Capture of Animals, Impoundment	\$ Current Fee
	First	34.00
	Same animal, second within one year	48.00
	Same animal, third within one year	67.00
	Same animal fourth and more within one year	135.00
	Impoundment, Boarding	
	First 24-hours included in impoundment fee	-
	per animal for each 24-hours	20.00
7.02.050	Adoption	
Res 09-04	Dog, impounded for 7+ days	121.00
Res 09-04	Cat, impounded for 7+ days	105.00

Animal Control, Dog and Cat License

7.12.020	Dog, annual fee	\$ Current Fee
	Cat, annual fee	66.00
	Owner Surrender	38.00
	Rabies voucher	28.00
	Teton County License	28.00
	Altered	11.00
	Unaltered	28.00

Health and Safety, Alarms

8.32.090	Police response to a false alarm	\$ Current Fee
		214.00

Waste Reduction Fee (Plastic Bag)		\$ Current Fee
8.36.020 J	Consumer Waste Reduction Fee, paper or plastic bag	0.20
8.36.050 A	Store retains	0.10
8.36.050 B	Remit to Town of Jackson	0.10
8.36.070 D	Late remittance to Town of Jackson	10.00
8.36.070	Audit and Violations	
8.36.070 C	First conviction	57.00
8.36.070 C	Second conviction	114.00
8.36.070 C	Third Conviction goes to Municipal Court	-
Engineering Fees		\$ Current Fee
Sewer and Water County Connection Request (Application) Fee		
Single Lot		100.00
Central System		1,000.00
Staff Review		\$131/hour
Fees are for each utility connected		
Sewer and Water Connection and Use Agreement Fee		
Single Lot		100.00
Central System		1,000.00
Staff Review		\$131/hour
Fees are for each utility connected		
Inspections		\$80/hour
Encroachment Permit		\$ Current Fee
12.08.030	Encroachment Agreements	
	Deposit on Application: Non-Refundable, applied to final request	52.00
	Request for Encroachment	622.00
	Encroachment Agreement	622.00
	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	
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work)	
12.08.060	Encroachment Activity:	
	Minimum Fee: Non-Refundable, applied to full Permit Fee	52.00
	Amendment to Permit: Non-refundable	26.00
	Utility Excavation in public street - per utility	517.00
	Utility Excavation in public alley - per utility	310.00
	Utility Excavation in public easement - per utility	310.00
	Driveway cuts/curb cuts installation/replacement - each	186.00
	Curb and gutter installation - each block	186.00
	Sidewalk installation - each block	186.00
	Construction-related, occupy street travel lane - per 50 ft of lane/day	78.00
	Construction-related, occupy bike travel lane/pathway/cycle track - per 50 ft of lane/day	21.00
	Construction-related, occupying sidewalk and buffer area - per 50 ft of lane/day	16.00
	Construction-related, occupy public alley - per day	186.00
	Construction-related, occupy time-restricted parking space - per space/day	92.00
	Construction-related, occupy non-time restricted parking space - per space/day	52.00
	House moving,-per mile/day in town	1,320.00
	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.

Parklet Permit		\$ Current Fee	
12.10.050 A	Annual Parklet fee	3,500.00	
Special Event Permit		\$ Current Fee	
12.28.050 F	Applicants:		
	Non-Profit	30.00	
	For-Profit, including commercial film/photo	1,035.00	
	Expressive Activity	-	
Planning Permit		\$ Current Fee	
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			794.00
Conditional Use, Development Plan, Map Amendment			397.00
Development Option Plan			397.00
Grading & Erosion Control			199.00
Optional/Elective Conference with:			
Staff			199.00
Planning Commission or Town Council			original fee
Design Review Committee			264.00
Physical Development			
Sketch Plan, Development Plan			3,309.00
Sign Permit			
Per Sign			99.00
Master Signage Plan			397.00
Basic Use Permit			
Basic Use Permit - Short-Term Rental			
Initial Application Fee - per bedroom			517.00
Annual Renewal Fee			517.00
Conditional Use Permit			
Use Permit only			3,309.00
Concurrent with application requiring public hearing			662.00
Special Use Permit			
Development Option or Subdivision			
Development Option Plan			662.00
Subdivision Plat, <i>plus technical review fee</i>			1,324.00
Exempt Land Division			no charge
Boundary Adjustment			
Plat Required, <i>plus technical review fee</i>			1,324.00
Without Plat, <i>plus technical review fee</i>			596.00
Interpretations			
Formal Interpretation			662.00
Zoning Compliance Verification			662.00
Amendments			

LDR Text	1,986.00
Zoning Map	1,986.00
Planned Unit Development	1,986.00
Relief	
Administrative Adjustment	662.00
Variance	662.00
Appeal of Administrative Decision	662.00
Beneficial Use Determination	1,324.00
Enforcement	
After-the-Fact Permit	initial fee x 2
Amendments of Permits or Approvals	
Re-Submittal while in review process	half initial fee
To approved plans and permits, <i>fee for permit review required by net change in density/intensity</i>	calculation
To condition requiring Council approval	662.00
Miscellaneous	
Administrative decision elevated to public hearing	662.00
	103.00

Building Permit (IBC)		\$ Current Fee
15.04.020	7 Deposit on Building Permit	
	Non-refundable, applied to full BP fee	551.00
15.04.090	New Buildings and Additions	
	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	Remodels and Alterations	
<i>Total Valuation</i>	<i>Fee Calculation</i>	
\$1 to 17,000		281.00
\$17,001 to 40,000	\$281 for the first \$17,000 plus \$11.12 for each additional \$1000 or fraction thereof, to and including \$40,000	
\$40,001 to 100,000	\$536 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	\$1,131 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	\$4,214 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	\$6,967 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction thereof, to and including \$5,000,000	
\$5million +	\$20,181 for the first \$500,000 plus \$1 for each additional \$1,000 or fraction thereof	
	Plan Review Fee	
	Plan review fee assessed @ 65% of building permit fee (cost per/sf + cost per total valuation as provided above)	
15.04.090	Other Inspections	
	Outside normal business hours	110/hr
	Re-inspection under Section 305(g)	83/hr
	No fee specifically indicated	83/hr
	Review of revisions made to Approved Plan	110/hr

Mechanical Permit (IMC)		\$ Current Fee
15.12.030	Mechanical / Fuel Gas Permit	
	For the issuance of each permit	55.00
	For issuing each supplemental permit	22.00
	Install or relocate gravity/forced air furnace to 100,000 btu/h	28.00
	Install or relocate gravity/forced air furnace over 100,000 btu/h	33.00
	Install or relocate each floor furnace, including vent	24.00
	Install or relocate suspended, recessed or floor mounted heater	24.00
	Install, relocate or replace appliance vent	17.00
	Repair or alter any heating, cooling, absorption or evaporative system	22.00
	Install or relocate boiler or compressor to 3 hp	24.00
	Install or relocate absorption system to 100,000 btu/h	24.00
	Install or relocate boiler or compressor 3-15 hp	44.00

	Install or relocate absorption system 100,000-500,000 btu/h	44.00
	Install or relocate boiler or compressor 15-30 hp	61.00
	Install or relocate absorption system 500,000-1,000,000 btu/h	61.00
	Install or relocate boiler or compressor 30-50 hp	93.00
	Install or relocate absorption system 1,000,000-1,750,000 btu/h	93.00
	Install or relocate boiler or compressor over 50 hp	166.00
	Install or relocate absorption system over 1,750,000 btu/h	166.00
	Each air-handling unit up to 10,000 cfm and attached ducts	22.00
	Each air-handling unit over 10,000 cfm	33.00
	Each evaporative cooler other than portable type	22.00
	Each ventilation fan attached to a single duct	17.00
	Each ventilation system not part of heating or air conditioning system	22.00
	Installation of hood system serving any mechanical exhaust, including ducts	22.00
	Install or relocate domestic type incinerator	33.00
	Install or relocate commercial or industrial incinerator	126.00
	Install, relocate or alter any unclassified equipment	22.00
	Install Hydronic Heating- up to 1000 sq. ft	24.00
	Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	38.00
	Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	55.00
	Install Hydronic Heating- 5001 sq. ft. and over	83.00
	Gas-piping Systems to 5 outlets	17.00
	For each additional Gas-piping System outlet, per outlet	5.00
15.12.030	Inspections	
	Inspections outside normal business hours	110/hr
	Re-inspection fee	83/hr
	For which no fee is specifically indicated	83/hr
	Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	110/hr

Electrical Code		\$ Current Fee
15.20.010 3	Valuation of Electrical Work	
	1.00 to 500	36.00
	500.01 to 600	41.00
	600.01 to 700	46.00
	700.01 to 800	50.00
	800.01 to 900	55.00
	900.01 to 1,000	60.00
	1,000.01 to 1,100	64.00
	1,100.01 to 1,200	69.00
	1,200.01 to 1,300	74.00
	1,300.01 to 1,400	79.00
	1,400.01 to 1,500	83.00
	1,500.01 to 1,600	88.00
	1,600.01 to 1,700	93.00
	1,700.01 to 1,800	97.00
	1,800.01 to 1,900	102.00
	1,900.01 to 2,000	107.00
	2,000.01 to 3,000	121.00
	3,000.01 to 4,000	140.00
	4,000.01 to 5,000	158.00
	5,000.01 to 6,000	177.00
	6,000.01 to 7,000	196.00
	7,000.01 to 8,000	215.00
	8,000.01 to 9,000	234.00
	9,000.01 to 10,000	253.00
	10,000.01 to 11,000	271.00
	11,000.01 to 12,000	290.00
	12,000.01 to 13,000	309.00
	13,000.01 to 14,000	328.00
	14,000.00 to 15,000	347.00
	15,000.01 to 16,000	366.00
	16,000.01 to 17,000	403.00

17,000.01 to 18,000	422.00
18,000.01 to 19,000	441.00
19,000.01 to 20,000	460.00
20,000.01 to 21,000	479.00
21,000.01 to 22,000	497.00
22,000.01 to 23,000	516.00
23,000.01 to 24,000	535.00
24,000.01 to 25,000	555.00
25,000.01 to 50,000 = \$555.00 for the first \$25,000.00, plus \$10.62 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	
50,000.01 to 100,000 = \$1,000.00 for the first \$50,000.00, plus \$7.10 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	
100,000.01 and Up = \$1,518.00 for the \$100,000.00 plus \$5.89 for each additional \$1,000.00 or fraction thereof	
Connect all temporary services	
Work started before the permit was issued	2X times the permit fee
Re-inspection Fees	100.00/hr*
Inspections for Which No Fee is Indicated; minimum 1/2 hour charge	100.00/hr*
Additional Plan Review, minimum 1/2 hour charge; for review required by changes, additions or revisions to plans.	100.00/hr*
Use of Outside Consultants	Actual Costs**
Electrical Plan reviews	65% of Permit Fee
Failed Final Inspection Fee	100.00
* Or the total hourly cost to the jurisdiction, whichever is greatest. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits for the employees involved. Minimum charge is one hour.	
** Actual costs include administrative and overhead costs.	

Plumbing Permits	\$ Current Fee
15.24.030 Plumbing and Fuel Gas Permits	
For issuing each permit	55.00
For each plumbing fixture on one trap or set of fixtures on one trap (including water, drainage piping and backflow protection)	17.00
For each building sewer and trailer park sewer	28.00
Rainwater systems – per drain (inside building)	17.00
For each water heater and/or vent	17.00
For each gas-piping system of one to five outlets	17.00
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	17.00
For each installation, alteration or repair of water piping and/or water treating equipment, each fixture	17.00
For each repair or alteration of drainage or vent piping, each fixture	17.00
For each lawn sprinkler system on any one meter including backflow protection devices	17.00
For atmospheric-type vacuum breakers not included in Item #10:	
1 to 5 each	17.00
over 5 each	5.00
For each backflow protective device, other than atmospheric-type vacuum breakers:	
2 inch diameter and smaller	17.00
over 2 inches in diameter	28.00
Install Hydronic Heating- up to 1000 sq. ft	24.00
Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	38.00
Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	55.00
Install Hydronic Heating- 5001 sq. ft. and over	83.00
For each Fire Sprinkler System	17.00
Inspections	
Inspections outside normal business hours	110/hr
Re-inspection fee	83/hr
Inspections for which no fee is specifically indicated	83/hr
Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	110/hr

Flood Damage Prevention		\$ Current Fee
15.30.110	Floodplain Development Permit	
	Deposit on Permit: Non-Refundable, applied to full Permit Fee	52.00
	Scale of project is determined by the Floodplain Administrator and examples of projects are included in the application:	
	Small Scale	310.00
	Large Scale	776.00
	Floodplain Map Revision (CLOMR and LOMR) Application	1,242.00
	Permit Revisions: half the cost of the original permit	
	Variance Application	776.00
	No Fee Specifically Indicated	155/hr
	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
Contractor Licensing		\$ Current Fee
15.36.040 i	Classification:	
	General Contractor (Class A)	441.00
	Building Contractor (Class B)	441.00
	Building Contractor Restricted (Class Br)	441.00
	Residential Contractor (Class C)	441.00
	Electrical Contractor	441.00
	Low Voltage Electrical Contractor	441.00
	Plumbing Contractor	441.00
	HVAC Contractor	441.00
	Woodstove/Gas Stove Installer	441.00
	Gas Service Contractor	441.00
	Lawn Sprinkler Installer	441.00
	Water Conditioning Installer	441.00
	Refrigerator Contractor	441.00
	Fire Sprinkler Contractor	441.00
15.36.050 G	Certificates of Qualification	
	Initial Certificate	166.00
	Renewal of Certificate	83.00
Demolition Standards		\$ Current Fee
15.38.010	Demolition Permit	
	Deposit on Permit: Non-Refundable, applied to full Permit Fee	52.00
	Demolition Permit	259.00
	Permit Revisions: half the cost of the original permit	
	No Fee Specifically Indicated	155/hr
	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
Grading, Erosion Control, and Stormwater Management		\$ Current Fee
LDR: 5.7	Grading Permit	
	Deposit on Grading Permit: Non-Refundable, applied to full Grading Permit Fee	52.00
	Individual Residential (Primary + 1 accessory):	
	Statement	207.00
	Plan Level	621.00
	Multi-Unit Residential (3+ Units)	
	Statement	207/unit
	Plan Level	362/unit
	Multi-Lot Residential/Subdivision: Plan Level Only	362/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
Cemetery		\$ Current Fee
Res 05-28	Fees:	
	Internment - Open/Close Full	510.00
	Internment - Open/Close Cremation	72.00
	Weekend / Holiday Charge	145.00
	Deed Filing Fee	29.00
	Winter Charge (Dec 1 - April 30)	145.00
	Plot Purchase - Full	437.00
	Plot Purchase - Cremation/Infant	145.00
	Disinterment - Open/Close Full	656.00
	Disinterment - Open/Close Cremation	145.00

GLOSSARY OF TERMS

ADOPTED BUDGET

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

APPROPRIATION

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

BUDGET MESSAGE

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

CAPITAL IMPROVEMENT PROGRAM (CIP)

A long-term budgeting and planning tool through which needed capital projects are identified, evaluated, prioritized, priced, and discussed.

CAPITAL PROJECT

The acquisition, creation, or extension of the useful life of a fixed asset that has a life expectancy greater than one year and a monetary value greater than \$10,000, such as a police car, land, or public building. Major repair or renovation of an existing asset and general planning and design activities are also considered capital projects under certain circumstances.

CAPITAL PROJECT FUND

A governmental fund type used to account for the financial resources to be used for the acquisition or construction of major capital assets, other than those financed by the enterprise funds.

CHARGES FOR SERVICES

Charges or fees established to recover part or all of the costs incurred in the provision of services. These charges are based on the philosophy that the recipient of the benefits should pay for the services. These are also referred to as user fees.

DEBT SERVICE FUND

A Fund established to accumulate resources to retire external debt, such as bonds.

DEFICIT

A negative change in fund balance or working capital is referred to as a deficit (expenditures and other uses exceed revenues and other sources).

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds are usually self-supporting. The Town of Jackson has two enterprise funds, the Water Utility Fund and the Sewage Utility Fund.

FISCAL YEAR

A twelve-month period that determines the time frame for financial reporting, budgeting, and accounting. At the end of the fiscal year, the financial position and results of operations are determined. The Town of Jackson's fiscal year is July 1 to June 30.

FULL-TIME EQUIVALENT (FTE)

Used to denote the number of person hours necessary to fill a permanent position. A full-time position is normally 40 hours per week for the entire fiscal year and is designated as 1.0 FTE. A 0.5 FTE may be a half-time position for the entire year or a full-time position to begin or end in the middle of the year.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The difference between assets and liabilities, accounted for on a modified accrual basis, reported in a governmental fund.

FUND TYPE

Governmental fund types include the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The Town of Jackson adopts a budget for the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds.

GENERAL FUND

The general fund is the operating fund of the Town of Jackson. The General Fund accounts for all financial resources except for those required by law or management necessity to be accounted for in another fund.

INTERNAL SERVICE FUND

This proprietary fund type provides services to other funds on a cost reimbursement basis.

INTERFUND TRANSFER

The flow of assets from one fund to another fund to finance activities without a requirement for repayment.

LEGAL DEBT LIMIT

The maximum amount of general obligation debt allowed under Wyoming State statutes. The current limit is four percent of total assessed valuation.

LEGAL LEVEL OF BUDGETARY CONTROL

The level at which a government's management may not reallocate resources without specific approval from the legislative body. The Town of Jackson's legal level of budgetary control is at the divisional/departmental level.

LOCAL OPTION SALES TAX (5TH-CENT SALES TAX)

The 1% county-wide sales tax has been made "permanent" by both Teton County and the Town of Jackson. Although proceeds from this tax are completely unrestricted, the Town of Jackson has designated a portion of the tax for capital expenditures. An annual transfer is made from the General Fund to the Capital Projects Fund. This tax is split with the county based on latest Census count.

LODGING TAX – GENERAL

The 10% portion of the voter-approved levy on hotels/motels/lodges that can be used for expenditures incurred for any purpose. The levy began on April 1, 2011, will be in effect for four years, and is distributed based on point-of-sale.

LODGING TAX – VISITOR IMPACT

The 30% portion of the voter-approved levy on hotels/motels/lodges that can only be used for expenditures incurred to provide services for visitors. The levy began on April 1, 2011, will be in effect for four years, and is distributed based on point-of-sale.

NET OPERATING EXPENDITURES

As defined by policy for the General Fund – total expenditures plus the recurring transfers-out to the Employee Insurance Fund, the START Bus System Fund, and the Public Works Shop Fund.

NET OPERATING REVENUE

As defined by policy for the General Fund – total revenue plus the recurring transfers-in from the Capital Projects Fund.

NET OPERATING SURPLUS

The condition in which net operating revenue exceed net operating expenditures

RECOMMENDED BUDGET

The financial program prepared by the Town Manager and submitted to the Mayor and Town Council for review.

REQUESTED BUDGET

The budget put forth by the various department directors and managers for Town Manager consideration.

SPECIAL REVENUE FUND

A governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SPECIFIC PURPOSE EXCISE TAX (6TH-CENT SALES TAX)

Formerly 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).

