



**Town of Jackson, Wyoming  
Adopted Budget  
Fiscal Year 2020-2021**

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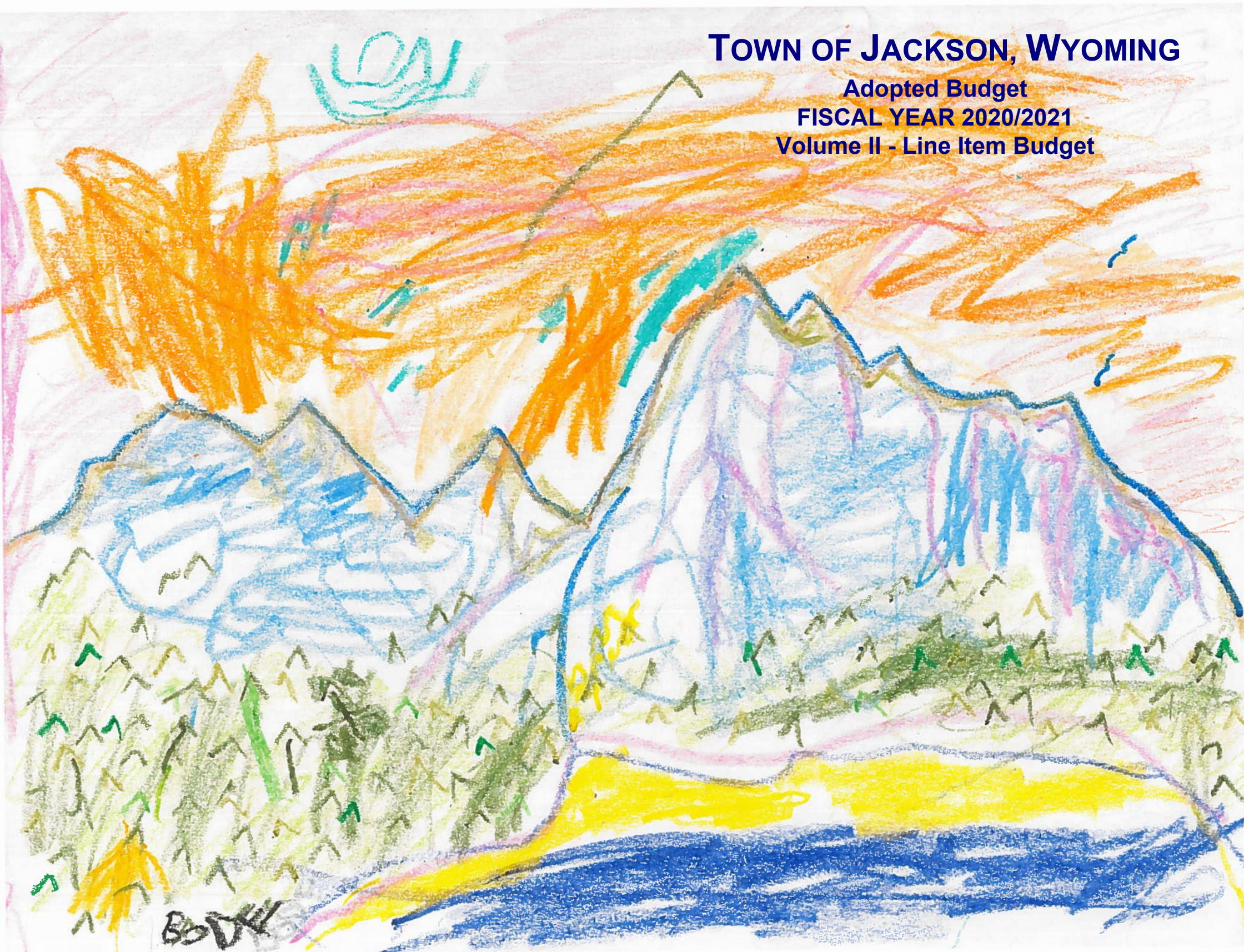


# TOWN OF JACKSON, WYOMING

Adopted Budget

FISCAL YEAR 2020/2021

Volume II - Line Item Budget





## 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 adopted at the divisional level.

During the year, it is the responsibility of the Town Manager to administer the budget. The Town Manager can propose amendments to the Town Council for the current budget. The Town will strive to adopt an annual General Fund budget in which expenditures, net of one-time expenditures, do not exceed projected recurring revenues. As a management policy, budgetary control is maintained in all funds at the program level by Department Directors.

### Budget Process

Overall, the budget process takes approximately five months, ending in June with adoption of the budget for the following fiscal year beginning on July 1. The process begins each January with the Town Council reviewing/establishing the goals upon which the Town’s budget will be built. In January, the Town Council, Town Manager and staff meet at a mid-year retreat, during which town-wide goals are discussed and re-affirmed. In February, every department submits its budget to the Finance Department for compilation and eventual review by the Town Manager. From March through April, the Town Manager carefully reviews, evaluates and prioritizes each department’s budget submissions for new and additional services, positions, capital projects and supplemental budget requests. During this time, the Finance Department provides the Town Manager with support in studying the revenues and expenditures for the upcoming fiscal year. Typically in March-April, the Town Manager and Finance staff meets with each department in order to conduct a final review of their respective budgets and to resolve any final details. Once all the final issues are decided by the Town Manager, the Finance Department begins to prepare the recommended budget document. The recommended budget is brought forth to the town council by May 15<sup>th</sup> of each year. At which time the Town Council may direct any revisions to the Town Manager’s recommended budget. The Town Council approves the budget at an advertised public hearing in June.

Action	Date
Budget instructions given to departments	January 21, 2020
Budget instructions given to community health/human services/community initiative agencies	January 21, 2020
Activity/Program Sheet Due to Finance Director	January 29, 2020
Budget request are due from departments to Finance Director	February 21, 2020
Joint Department Submissions Due (Town and County)	February 21, 2020
Presentation of consolidated budget requests to town manager	February 28, 2020
Budget requests are due from community health/human services/community initiative agencies	March 6, 2020
Town manager reviews all budget requests and meets with staff & Joint Departments	March 9 - 13, 2020
Town Manager conducts follow up Meetings with Department Directors	March 16 - March 20
TCSD School Spring Break	March 21 - April 5, 2020
Budget Production by Finance Director	April 1 - 10, 2020
Recommended budget published and submitted to Mayor and Council	April 10, 2020
Joint Department / Human Services Presentations to Town Council & County Commission	April 13 - 24, 2020
Council Budget Meetings and Budget Follow Up Meetings	April 13, - June 20, 2020
Newspaper publication of recommended budget sent to paper by 3:00 PM	May 27, 2020
Budget Summary Appears in paper	June 3, 2020
Public hearing and adoption of final budget	June 15, 2020
Copy of newspaper advertisement sent to state audit department	June 22, 2020
Publication and distribution of formal budget document	July 20, 2020

### 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 Comprehensive Annual Financial Report (CAFR) shows the status of the Town’s finances on the basis of generally accepted accounting principles (GAAP). In most cases this conforms to the way the Town prepares its budget. Exceptions are as follows:

- The compensated absences liability is accrued as an expense when earned by employees (GAAP) as opposed to being expended when paid (budget). Currently, the Town pays any accrued compensated absences on an annual basis.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

- 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 nine years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining nine years serve as a guide for use in determining the long-term capital priorities of the Town. The CIP is adopted 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. A 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 Comprehensive Annual Financial Report (CAFR), as well as the maintenance and accountability of assets.

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

An independent audit of the Town's CAFR 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.

## A Look at the Budget by Fund

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

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

- General Fund - one of five governmental fund types that typically serve as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds - used to account for the revenue derived from specific taxes or other earmarked revenue sources that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the Town include Affordable Housing, Parking Exactions, Park Exactions, Employee Housing, Animal Care, Lodging Tax Fund and the START Bus System.
- Capital Projects Funds - established to account for resources used for the acquisition and construction of capital facilities by the Town, except those financed by proprietary funds. Capital Projects funds of the Town include those financed with a portion of the 5<sup>th</sup> Cent sales tax, Specific Purpose Excise Taxes (2006, 2010, 2014, 2016, 2017, and 2019), 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 **61%** of total General Fund operating revenues. The General Fund's largest expenditure is personnel (employee wages and benefits) comprising approximately 50% 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 2021 GENERAL FUND REVENUES , EXPENDITURES, & CHANGES TO FUND BALANCE

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
<b>Beginning Fund Balance</b>	<b>\$ 7,638,024</b>	<b>\$ 8,319,699</b>	<b>\$ 8,675,267</b>	<b>\$ 8,675,267</b>	<b>\$ 9,407,720</b>	<b>\$ 9,407,720</b>	<b>\$ 9,407,720</b>	
<b>Revenues:</b>								
Taxes	7,550,133	7,936,248	6,980,313	7,235,958	8,526,471	3,916,329	3,916,329	-45.9%
Licenses & Permits	1,181,412	1,307,330	1,040,192	1,096,388	996,540	996,540	996,540	-9.1%
Intergovernmental	10,133,436	10,579,101	9,556,487	9,886,762	10,932,621	5,436,074	5,386,074	-45.5%
Charges for Services	636,060	622,745	668,406	657,660	658,247	658,247	658,247	0.1%
Fines & Forfeitures	442,861	476,375	530,000	375,000	490,000	327,500	327,500	-12.7%
Miscellaneous Revenue	203,197	408,971	482,166	460,060	406,342	350,479	350,479	-23.8%
<b>Total Revenue</b>	<b>20,147,099</b>	<b>21,330,770</b>	<b>19,257,564</b>	<b>19,711,828</b>	<b>22,010,221</b>	<b>11,685,169</b>	<b>11,635,169</b>	-41.0%
Transfers In	1,002,680	1,051,926	3,789,299	3,789,299	1,307,607	1,005,005	1,005,007	-73.5%
<b>Total Sources</b>	<b>21,149,779</b>	<b>22,382,696</b>	<b>23,046,863</b>	<b>23,501,127</b>	<b>23,317,828</b>	<b>12,690,174</b>	<b>12,640,176</b>	-46.2%
<b>Expenditures:</b>								
General Government	4,468,743	4,497,610	5,104,602	5,004,257	6,481,183	5,047,524	4,947,523	-1.1%
Public Safety	6,600,893	7,468,088	8,087,679	7,819,638	8,697,059	6,949,254	6,949,256	-11.1%
Public Works	2,360,674	2,648,500	2,497,817	2,484,035	2,795,589	1,920,399	1,920,400	-22.7%
Community Health & Human Services	675,838	699,172	839,583	839,583	855,452	676,488	855,452	1.9%
Community Initiatives	254,636	270,716	253,655	253,655	314,111	230,322	221,476	-12.7%
Culture & Recreation	1,089,229	1,215,425	1,708,886	1,708,698	2,056,305	1,619,444	1,619,446	-5.2%
General Unallocated	234,676	185,219	267,065	264,305	273,812	176,491	176,491	-33.2%
<b>Total Expenditures</b>	<b>15,684,689</b>	<b>16,984,730</b>	<b>18,759,287</b>	<b>18,374,171</b>	<b>21,473,511</b>	<b>16,619,922</b>	<b>16,690,044</b>	-9.2%
Transfers Out	4,783,415	5,042,398	4,394,503	4,394,503	4,614,093	757,904	763,174	-82.6%
<b>Total Uses</b>	<b>20,468,104</b>	<b>22,027,128</b>	<b>23,153,790</b>	<b>22,768,674</b>	<b>26,087,604</b>	<b>17,377,826</b>	<b>17,453,218</b>	-23.3%
<b>Ending Fund Balance</b>	<b>\$ 8,319,699</b>	<b>\$ 8,675,267</b>	<b>\$ 8,568,340</b>	<b>\$ 9,407,720</b>	<b>\$ 6,637,944</b>	<b>\$ 4,720,068</b>	<b>\$ 4,594,678</b>	
<b>Change in Fund Balance</b>	<b>681,675</b>	<b>355,568</b>	<b>(106,927)</b>	<b>732,453</b>	<b>(2,769,776)</b>	<b>(4,687,652)</b>	<b>(4,813,042)</b>	

### General Fund Revenues

General taxes consist of the one percent local option sales tax (5<sup>th</sup> Cent) and franchise taxes on the gross sales of electricity, gas, cable, trash, telephone, and recycling service in Town. Because the Town has 45% of the County's population, the local option tax is split 45% for the Town and 55% for the County. The 5<sup>th</sup> Cent sales tax supports General Fund operations and capital projects. Historically, the General Fund retains 50% of the 5<sup>th</sup> Cent to support operations and the remaining 50% is transferred to the Capital Projects Fund to fund

projects. Both the state-wide and optional local sales taxes are projected to decrease by 50% over the 2020 estimate, therefore, no funds are being transferred to the Capital Projects Fund. Most franchise taxes are calculated at 5% of the gross sales of the particular service provided within the community by private entities. As a group, franchise taxes are estimated to remain consistent with FY2020 estimate.

General Taxes	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimated	FY2021 Requested	FY2021 Recomm'd	FY2021 Adopted	% Change FY20 Est.
1% Local Sales & Use Tax	\$ 6,672,713	\$ 7,069,927	\$ 6,168,524	\$ 6,412,511	\$ 7,628,687	\$ 3,206,256	\$ 3,206,256	-50.0%
Lodging Tax - General	266,620	282,050	232,373	222,749	299,086	111,375	111,375	-50.0%
Franchise Tax-Electric	192,020	172,179	173,720	182,188	182,188	182,188	182,188	0.0%
Franchise Tax-Gas&Propane	68,343	64,383	60,600	69,520	69,520	69,520	69,520	0.0%
Franchise Tax-Cable	145,087	134,378	136,350	130,000	128,000	128,000	128,000	-1.5%
Franchise Tax-Trash	177,193	184,836	185,840	196,990	196,990	196,990	196,990	0.0%
Franchise Tax-Phone	24,408	26,495	20,200	20,000	20,000	20,000	20,000	0.0%
Franchise Tax-Recycling	3,749	2,000	2,706	2,000	2,000	2,000	2,000	0.0%
<b>Total</b>	<b>\$ 7,550,133</b>	<b>\$ 7,936,248</b>	<b>\$ 6,980,313</b>	<b>\$ 7,235,958</b>	<b>\$ 8,526,471</b>	<b>\$ 3,916,329</b>	<b>\$ 3,916,329</b>	<b>-45.9%</b>

Licenses and Permits revenues are primarily business licenses, liquor licenses and building permits. These three will account for 75% of the total \$742,368 budgeted for all licenses and permits. This revenue type remains stable in FY 2021. 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.

In 2021, licenses and permits are budgeted to decrease about 9.1% from the FY 2020 estimate due COVID-19 impacts on rodeo operations.

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.

Wyoming legislators biennially pass legislation distributing state-shared revenues to Wyoming local governments. "Over-the-cap" state-shared revenues for 2021 are forecast to be \$267,434. This is \$13,629 more than FY2020. These "over-the-cap" revenues will be used for capital projects. Given the fiscal status of the state, this funding source may decrease for the foreseeable future.

# A Look at the Budget by Fund

	FY2018	FY2019	FY2020	FY2020	FY2021	FY2021	FY2021	% Change
Intergovernmental	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adopted	FY20 Est.
4% State Sales & Use Tax	8,153,991	8,633,557	7,480,976	7,837,648	9,263,314	3,918,825	3,918,825	-50.0%
Gasoline Tax	462,917	487,356	520,000	472,735	300,000	300,000	300,000	-36.5%
Cigarette Tax	24,933	23,563	35,000	21,000	21,000	21,000	21,000	0.0%
Severance Tax	356,615	356,362	350,000	356,000	178,000	178,000	178,000	-50.0%
Federal Mineral Royalties	519,831	543,460	500,000	549,000	274,500	274,500	274,500	-50.0%
Lottery Distribution	40,622	66,251	30,000	31,198	30,000	30,000	30,000	-3.8%
State/Federal Grants - Police	28,165	38,564	46,250	35,586	43,900	43,900	43,900	23.4%
Victim Services Grant	131,301	141,531	125,547	142,365	145,000	127,417	127,417	-10.5%
County Reimburse - Joint Depts.	395,061	268,631	428,714	401,230	656,907	542,432	492,432	22.7%
Homeland Security Grants	20,000	19,826	20,000	20,000	20,000	-	-	-100.0%
<b>Total</b>	<b>\$ 10,133,436</b>	<b>\$ 10,579,101</b>	<b>\$ 9,536,487</b>	<b>\$ 9,866,762</b>	<b>\$ 10,932,621</b>	<b>\$ 5,436,074</b>	<b>\$ 5,386,074</b>	<b>-45.4%</b>

Charges for services for the Town are 5% of total fund revenues. The Town charges for water and sewage services, which are accounted for in separate enterprise funds. Further, Teton County provides revenue generating parks and recreation services to the Town. The Town reimburses the county for its share of expenses after revenues are subtracted.

Charges for services includes plan review fees, cemetery fees, vehicle inspections, false alarm response income, and police services. In 2012, the Jackson Hole Airport started reimbursing the Town annually for police protection services, that amount increases to \$545,000 in this budget. The school district has historically reimbursed the Town \$65,000 annually for one school resource officer.

Fines and forfeitures account for approximately 3% of the Town's budgeted revenues. The license plate recognition system (LPR) also provides more effective parking enforcement as well.

Miscellaneous revenues account for approximately 3% of the Town's budgeted revenues. The current yield on 2-year U.S. Treasuries has decreased significantly to approximately 0.16% due to COVID-19. Therefore, interest earnings are conservatively estimated.

	FY2018	FY2019	FY2020	FY2020	FY2021	FY2021	FY2021	% Change
Summary	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adopted	FY20 Est.
Charges for Services	\$ 636,060	\$ 622,745	\$ 668,406	\$ 657,660	\$ 658,247	\$ 658,247	\$ 658,247	0.1%
Fines & Forfeitures	442,861	476,375	530,000	375,000	490,000	327,500	327,500	-12.7%
Miscellaneous	203,197	408,971	447,114	425,008	371,290	332,953	332,953	-21.7%
<b>Total</b>	<b>\$ 1,282,118</b>	<b>\$ 1,508,091</b>	<b>\$ 1,645,520</b>	<b>\$ 1,457,668</b>	<b>\$ 1,519,537</b>	<b>\$ 1,318,700</b>	<b>\$ 1,318,700</b>	<b>-9.5%</b>



### Joint Departments

The Town and County partner in providing single source services to its residents and visitors. The Town provides START Bus (Special Revenue Fund), Victim Services, and Animal Shelter services. The

County provides Fire/EMS, Communication (Dispatch), Pathways, Parks & Recreation, and Affordable Housing services. The costs of these services (net of revenues) are shared 45% by the Town and 55% by the County.

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
EXPENDITURES BY FUNCTION AND DEPARTMENT**

<b>Provider</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Amended</b>	<b>FY2020 Estimated</b>	<b>FY2021 Requested</b>	<b>FY2021 Recomm'd</b>	<b>FY2021 Adopted</b>	<b>% Change FY20 EST.</b>
<b>Town</b>								
START Bus System *	\$ 3,836,507	\$ 4,765,801	\$ 5,226,083	\$ 5,082,048	\$ 5,338,587	\$ 4,538,931	\$ 4,538,931	-10.7%
Victim Services	225,773	289,402	304,040	295,138	299,067	280,620	280,620	-4.9%
Animal Shelter/Control	257,315	238,688	263,295	263,134	274,044	254,356	254,356	-3.3%
<b>Total Town</b>	<b>\$ 4,319,595</b>	<b>\$ 5,293,891</b>	<b>\$ 5,793,418</b>	<b>\$ 5,640,320</b>	<b>\$ 5,911,698</b>	<b>\$ 5,073,907</b>	<b>\$ 5,073,907</b>	<b>-10.0%</b>
<b>County</b>								
Fire/EMS	1,398,322	1,707,904	1,782,914	1,782,914	2,007,984	1,559,273	1,559,273	-12.5%
Communications Center	240,450	312,310	475,000	250,000	852,666	335,000	335,000	34.0%
Affordable Housing Operations **	156,594	265,701	268,326	268,326	374,749	251,901	251,901	-6.1%
Parks & Recreation *	1,335,235	1,600,622	1,596,822	1,596,822	2,063,503	1,524,340	1,524,340	-4.5%
Pathways Operations *	70,440	70,349	96,639	96,639	98,446	79,839	79,839	-17.4%
<b>Total County</b>	<b>\$ 3,201,041</b>	<b>\$ 3,956,886</b>	<b>\$ 4,219,701</b>	<b>\$ 3,994,701</b>	<b>\$ 5,397,348</b>	<b>\$ 3,750,353</b>	<b>\$ 3,670,514</b>	<b>-6.1%</b>

Note: above figures only represent operating expenditures and not capital

\* The Town funds their 45% portion of the START Bus System, Parks & Recreation and Pathways with a combination of the General Fund and the Lodging Tax Fund

\*\* The Town funds the Affordable Housing Operations with the General Fund via a transfer to Affordable Housing Fund

## Fund Balance

The fiscal year 2021 adopted budget for the General Fund includes single, one-time transfers of \$100,000 to the employee housing fund, \$200,000 to the employee insurance fund, and \$100,000 to the central equipment fund. The adopted budget reduces the fund balance \$4,813,042.

### ADOPTED BUDGET FOR FISCAL YEAR 2021

Beginning Fund Balance		\$ 9,407,720
Sources of Funds:		
Revenues	\$ 11,635,169	
Recurring Transfers In	1,005,007	
Non-recurring Transfer In	-	
Total Sources		12,640,176
Use of Funds:		
Expenditures	16,690,044	
Recurring Transfers Out	413,174	
Non-recurring Transfers Out	350,000	
Total Uses		17,453,218
Total Change in Fund Balance		\$ (4,813,042)
Net Operating Surplus (Deficit)		\$ (4,463,042)
<b>Fund Balance as % of Total Expenditures</b>		<b>26%</b>

- General Fund net operating revenue shall equal or exceed net operating expenditures. Net operating revenue is defined as total revenue plus any recurring transfers-in for allocated services. Net operating expenditures are defined as total expenditures plus recurring transfers-out to the Affordable Housing Fund.

- Due to the General Fund's reliance on elastic revenue sources and the historical uncertainty surrounding expenditures, the annual General Fund unreserved ending fund balance target is 25% of that year's estimated net operating expenditures. However, 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 housing developer exactions to be used for the purpose of creating additional affordable and employee housing units. In fiscal year 2017, the fund contributed \$2,100,000 to purchase land which will be leased to the Jackson Hole Community Housing Trust for 50 years to construct the Redmond Street Rental Project. The fund contributed \$1,025,440 in FY2019 and \$1,396,160 in FY2020 to housing supply plan projects.

For FY 2021, the fund will contribute \$251,901 to the Jackson/Teton County Affordable Housing Department. Projected fund balance at the end of fiscal year 2021 is \$1,332,096. This fund balance can be used to purchase property on which restricted workforce housing will be built in accordance with the Housing Action Plan and Annual Housing Supply Plan and is available for Town Council to appropriate.

### **Parking Exactions Fund**

The Parking Exactions Fund accounts for developer parking exactions that are restricted for the purchase of land for parking or for development of parking facilities. There are no appropriations for FY2021. Projected fund balance at the end of fiscal year 2021 is \$822,063.

### **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. There are no appropriations of these funds for fiscal year 2021. Projected fund balance at the end of fiscal year 2021 is \$229,177.

### **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 and to expand the program in future years. In 2008, the Town contributed \$1.8 million to Jackson Hole Community Housing Trust, securing six permanent slots for Town employees. In fiscal year 2014, the employee housing fund contributed \$1,200,790 (along with an additional \$450,000 from the affordable housing fund) to purchase land which will be leased to the Teton County Housing Trust for 99 years. The Town will receive three additional rental/purchase first rights of refusal for the developed units. The Town currently owns 18 units and will be adding 26 additional units with completion of Park Maintenance facility. The projected ending fund balance for fiscal year 2021 is \$1,668,396.

### **Animal Care Fund**

The Animal Care Fund is primarily supported by donations for specific animal shelter needs. The projected ending fund balance for fiscal year 2021 is \$372,445.

### **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 50% decrease over the FY 2020 estimate. The FY 2021 adopted budget funds a portion of Town's 45% START share. Projected fund balance at the end of fiscal year 2021 is \$6,636.

### **START Bus System Fund**

The START Bus System Fund accounts for the revenue and expenditures, both operational and capital, associated with the START Bus Transit System.

The financial policies and goals currently established for START Bus System Fund are as follows:

- The target for the START Bus System Fund unreserved fund 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 START projects ending fund balance for fiscal year 2021 is \$1,353,509, approximately 30% of operating expenditures. Transit operations are particularly sensitive to changes in fuel prices and parts. FY2021 includes a significant service decrease in response to COVID-19. For the fiscal year 2021, subsidies from Town and from Teton County are \$420,497 and \$583,666 respectively. Additionally, the Town is budgeting federal and state revenues for capital acquisitions.



### **Capital Project Funds**

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

#### **Capital Projects Fund (5<sup>th</sup> Cent)**

The Capital Projects Fund accounts for the financing and procurement of design/construction of capital improvements not accounted for in other capital project funds or proprietary funds. The major on-going source of revenue for the Capital Projects Fund is derived from the “5<sup>th</sup>-cent” transfer of sales tax from the General Fund. Other revenues include SPET revenues and state and federal grants. The financial policies and goals currently established for Capital Projects Fund are as follows:

- The Capital Projects Fund historically receives a portion of the 1% Local Option Tax (5<sup>th</sup>-cent) from the General Fund on an annual basis. For FY 2021, the annual transfer will not occur to allow for the local option sales tax to fund core services.
- A Ten-Year Capital Improvements Plan will be adopted and updated annually and will include all projects that anticipate funding from the 1% Local Option Tax (5<sup>th</sup>-cent), the Specific Purpose Excise Tax (6<sup>th</sup> cent), other capital project funds, the Utility Funds, and all developer exactions.
- The projected ending fund balance for fiscal year 2021 is \$1,752,469.

The Town’s Ten-Year Capital Improvements Plan is a separate document with separate request and approval processes.

#### **2006 Specific Purpose Excise Tax (SPET) Fund**

The 2006 SPET Fund accounts for the 2006 authorization of Specific Purpose Excise Tax (6<sup>th</sup>-cent sales tax) revenue that is restricted to general parking and pedestrian projects. The fiscal year 2021 ending fund balance is projected at \$149,017.

#### **2010 Specific Purpose Excise Tax (SPET) Fund**

The 2010 SPET Fund accounts for the 2010 authorization of Specific Purpose Excise Tax (6<sup>th</sup>-cent sales tax) revenue that is restricted to the START facility (\$3.25M), pedestrian improvements (\$1M) and energy projects (\$3.79M). The fiscal year 2021 ending fund balance is projected at \$96,749.

#### **2014 Specific Purpose Excise Tax (SPET) Fund**

The 2014 SPET Fund accounts for the 2014 authorization of Specific Purpose Excise Tax (6<sup>th</sup>-cent sales tax) revenue that is restricted to projects related to Fire/EMS (\$2.5M), specific street projects (\$3.25M), as well as pathway (\$3.5M) and Town storm water projects (\$250K). The fiscal year 2021 ending fund balance is projected at \$3,100,076.

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

The 2016 SPET Fund accounts for the 2016 authorization of Specific Purpose Excise Tax (6<sup>th</sup>-cent sales tax) revenue that is restricted to mitigation for the West Broadway Landslide. Landslide mitigation was completed in the fall of 2018. Ongoing expenditures will include monitoring the landslide. The fiscal year 2021 ending fund balance is projected at \$300,333.

#### **2017 Specific Purpose Excise Tax (SPET) Fund**

The 2017 SPET Fund accounts for the 2017 authorization of Specific Purpose Excise Tax (6<sup>th</sup>-cent sales tax) revenue that is restricted to pedestrian improvements. The fiscal year 2021 ending fund balance is projected at \$610,300.

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

The 2019 SPET Fund accounts for the latest authorization of Specific Purpose Excise Tax (6<sup>th</sup>-cent sales tax) revenue that is restricted to Core Services Vehicle Maintenance Facility (\$18.5M), Town of Jackson Downtown Water Quality Improvement Infrastructure – Cache Creek Project (\$2M), and Gregory Lane – Street, Stormwater and Sewer Infrastructure, and Safe Route to School (\$8.5). The fiscal year 2021 ending fund balance is projected at \$2,225,066.

### **Enterprise Funds**

The Water and Sewage Utility Funds operate as enterprise, or business-type, funds that account for resources used to provide water and sanitary sewer service. The Town develops, records, monitors, and reports its budget on a modified accrual basis for all funds, including the Utility Funds. The budgets for the Utility Funds are produced in a manner similar to those of the General Fund, Special Revenue Funds, and Capital Project Funds. This allows certain Utility Fund transactions, such as asset purchases and principle 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 increase by \$425,245 during fiscal year 2021. The working capital in the Sewage Utility Fund is projected to decrease by \$313,200 during fiscal year 2021. The projected ending working capital balance for the Water Utility Fund at the end of fiscal year 2021 is \$5,558,525. The projected ending working capital balance for the Sewage Utility Fund at the end of fiscal year 2021 is \$4,601,620.

A comprehensive utility rate study was completed in August 2000 and updated in October 2011. Most of the recommendations contained in these two studies have been implemented. In FY2021, a comprehensive rate and capacity study was initiated to develop a rate structure that incorporates current service expansion not in the 2000 study and plan for future growth 20-30 years from now. The Utility Funds currently have sufficient working capital balance reserves (\$10.1 million, combined after FY2021).

### **Internal Service Funds**

This proprietary fund-type may be used to report any activity that provides goods and services to other funds, departments, or agencies of the primary government (Town of Jackson), or to other governments, on cost-reimbursement basis. The Town has four internal service funds: Employee Insurance Fund, Fleet Management Fund, Information Technology Services Fund, and Central Equipment Fund.

### **Employee Insurance Fund**

The Employee Insurance Fund accounts for all costs of the employee health insurance plan. Employee Insurance Fund revenue is generated from charges to all funds containing employee benefit costs: General, START Bus System, Water Utility, Sewage Utility, and Fleet Management. The charges correspond to the amount of each fund's employee health care costs. This funding method attempts to moderate the annual fluctuations to each fund for employee health care expenditures.

The fiscal year 2021 budget projects a 2% increase in plan member coverage costs compared to the FY 2020 estimate. Because of a healthy fund balance, the health plan internal charge rate to the respective funds was reduced significantly to compensate for COVID-19 revenue decreases.

The projected fiscal year 2021 ending fund balance of \$1,421,336 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, which is accounted for as a special revenue fund. The fund maintains fuel and parts inventories and employees a fleet manager and five mechanics. The projected FY 2021 ending fund balance is \$137,986.

### **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 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 \$4.2 million. Accumulated depreciation on central equipment fund assets is approximately \$1.7 million. Due to COVID-19 impacts in FY2021, all capital purchases and departmental contributions are being deferred into future years. The projected ending working capital balance for the Central Equipment Fund at the end of fiscal year 2021 is \$550,418.

### **Information Technology (IT) Services Fund**

The IT Services Fund pools IT related costs and distributes them to each division by user. Pooled costs include hardware, software, communications, and contract maintenance costs. Personnel costs remain in the general government function of the General Fund.

The financial policies and goals currently established for IT Services Costs are as follows:

- The target for the IT Services Fund unreserved fund balance shall allow for the timely replacement of hardware and software as projected over a five year planning horizon.
- Annual contributions from participating divisions shall be equal to the annual depreciation for hardware and software plus communications and contract maintenances costs distributed to related division by the number of users.

The adopted budget includes expenditures of \$293,000 for various IT replacement and upgrade projects. The fund balance continues to lag as a result of new, first-time capital purchases to maintain current with changing technology. Internal rates were increased to enable the fund to get closer to self-sufficiency. The projected ending fund balance for the IT Services Fund at the end of fiscal year 2021 is \$24,948.



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**ALL FUNDS - FINANCIAL SOURCES AND USES**

DESCRIPTION	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL FUNDS
<b>Beginning Fund Balance</b>	<b>\$ 9,407,720</b>	<b>\$ 5,412,341</b>	<b>\$ 8,157,287</b>	<b>\$10,048,100</b>	<b>\$ 3,198,780</b>	<b>\$ 36,224,228</b>
<b>Revenues:</b>						
Taxes	3,916,329	334,124	2,221,566	-	-	6,472,019
Licenses & Permits	996,540	311,000	-	-	-	1,307,540
Intergovernmental	5,386,074	4,678,873	1,373,581	-	-	11,438,528
Charges for Services	658,247	1,176,437	-	4,887,275	4,201,216	10,923,175
Fines & Forfeitures	327,500	-	-	-	-	327,500
Miscellaneous Revenue	350,479	542,860	280,068	150,520	64,300	1,388,227
<b>Total Revenues</b>	<b>11,635,169</b>	<b>7,043,294</b>	<b>3,875,215</b>	<b>5,037,795</b>	<b>4,265,516</b>	<b>31,856,989</b>
Transfers In	1,005,007	797,398	-	750,000	300,000	2,852,405
<b>Total Sources</b>	<b>12,640,176</b>	<b>7,840,692</b>	<b>3,875,215</b>	<b>5,787,795</b>	<b>4,565,516</b>	<b>34,709,394</b>
<b>Expenditures:</b>						
General Government	4,947,523	338,655	-	-	3,689,746	8,975,924
Public Safety	6,949,256	55,000	885,000	-	-	7,889,256
Public Works	1,920,400	-	1,957,243	4,677,830	1,939,863	10,495,336
Community Health & Human Services	855,452	-	-	-	-	855,452
Community Initiatives	221,476	526,901	-	-	-	748,377
Transit	-	6,298,624	-	-	-	6,298,624
Culture & Recreation	1,619,446	-	11,250	-	-	1,630,696
Pathways	-	-	195,000	-	-	195,000
Debt Service	-	-	-	108,220	-	108,220
General Unallocated	176,491	-	-	-	-	176,491
<b>Total Expenditures</b>	<b>16,690,044</b>	<b>7,219,180</b>	<b>3,048,493</b>	<b>4,786,050</b>	<b>5,629,609</b>	<b>37,373,376</b>
Transfers Out	763,174	449,531	750,000	889,700	-	2,852,405
<b>Total Uses</b>	<b>17,453,218</b>	<b>7,668,711</b>	<b>3,798,493</b>	<b>5,675,750</b>	<b>5,629,609</b>	<b>40,225,781</b>
<b>Ending Fund Balance</b>	<b>\$ 4,594,678</b>	<b>\$ 5,584,321</b>	<b>\$ 8,234,009</b>	<b>\$ 10,160,145</b>	<b>\$ 2,134,687</b>	<b>\$ 30,707,841</b>
<b>Change in Fund Balance</b>	<b>(4,813,042)</b>	<b>171,980</b>	<b>76,722</b>	<b>112,045</b>	<b>(1,064,093)</b>	<b>(5,516,387)</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES**  
**SPECIAL REVENUE FUNDS**

DESCRIPTION	AFFORDABLE HOUSING	PARKING EXACTIONS	PARK EXACTIONS	EMPLOYEE HOUSING	ANIMAL CARE	LODGING TAX	START BUS	TOTAL
<b>Beginning Fund Balance</b>	<b>\$ 1,112,096</b>	<b>\$ 756,563</b>	<b>\$ 215,277</b>	<b>\$ 1,475,891</b>	<b>\$ 402,245</b>	<b>\$ 6,636</b>	<b>\$ 1,443,633</b>	<b>\$ 5,412,341</b>
<b>Revenues:</b>								
Taxes	-	-	-	-	-	334,124	-	334,124
Licenses & Permits	250,000	51,000	10,000	-	-	-	-	311,000
Intergovernmental	-	-	-	-	-	-	4,678,873	4,678,873
Charges for Services	-	-	-	-	-	-	1,176,437	1,176,437
Miscellaneous Revenue	20,000	14,500	3,900	431,160	60,200	100	13,000	542,860
<b>Total Revenue</b>	<b>270,000</b>	<b>65,500</b>	<b>13,900</b>	<b>431,160</b>	<b>60,200</b>	<b>334,224</b>	<b>5,868,310</b>	<b>7,043,294</b>
Transfers In	276,901	-	-	100,000	-	-	420,497	797,398
<b>Total Sources</b>	<b>546,901</b>	<b>65,500</b>	<b>13,900</b>	<b>531,160</b>	<b>60,200</b>	<b>334,224</b>	<b>6,288,807</b>	<b>7,840,692</b>
<b>Expenditures:</b>								
General Government	-	-	-	338,655	-	-	-	338,655
Public Safety	-	-	-	-	55,000	-	-	55,000
Community Development	526,901	-	-	-	-	-	-	526,901
Transit	-	-	-	-	-	-	6,298,624	6,298,624
<b>Total Expenditures</b>	<b>526,901</b>	<b>-</b>	<b>-</b>	<b>338,655</b>	<b>55,000</b>	<b>-</b>	<b>6,298,624</b>	<b>7,219,180</b>
Transfers Out	-	-	-	-	35,000	334,224	80,307	449,531
<b>Total Uses</b>	<b>526,901</b>	<b>-</b>	<b>-</b>	<b>338,655</b>	<b>90,000</b>	<b>334,224</b>	<b>6,378,931</b>	<b>7,668,711</b>
<b>Ending Fund Balance</b>	<b>\$ 1,132,096</b>	<b>\$ 822,063</b>	<b>\$ 229,177</b>	<b>\$ 1,668,396</b>	<b>\$ 372,445</b>	<b>\$ 6,636</b>	<b>\$ 1,353,509</b>	<b>\$ 5,584,321</b>
<b>Change in Fund Balance</b>	<b>20,000</b>	<b>65,500</b>	<b>13,900</b>	<b>192,505</b>	<b>(29,800)</b>	<b>-</b>	<b>(90,124)</b>	<b>171,981</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**

DESCRIPTION	CAPITAL PROJECTS	2006 SPET	2010 SPET	2014 SPET	2016 SPET	2017 SPET	2019 SPET	TOTAL
<b>Beginning Fund Balance</b>	<b>\$ 3,411,513</b>	<b>\$ 194,617</b>	<b>\$ 165,749</b>	<b>\$ 3,276,676</b>	<b>\$ 314,933</b>	<b>\$ 793,800</b>	<b>\$ -</b>	<b>\$ 8,157,287</b>
<b>Revenues:</b>								
General Taxes	-	-	-	-	-	-	2,221,566	2,221,566
Intergovernmental	1,373,581	-	-	-	-	-	-	1,373,581
Miscellaneous Revenue	198,368	4,400	6,000	55,900	5,400	6,500	3,500	280,068
<b>Total Revenue</b>	<b>1,571,949</b>	<b>4,400</b>	<b>6,000</b>	<b>55,900</b>	<b>5,400</b>	<b>6,500</b>	<b>2,225,066</b>	<b>3,875,215</b>
Transfers In	-	-	-	-	-	-	-	-
<b>Total Sources</b>	<b>1,571,949</b>	<b>4,400</b>	<b>6,000</b>	<b>55,900</b>	<b>5,400</b>	<b>6,500</b>	<b>2,225,066</b>	<b>3,875,215</b>
<b>Expenditures:</b>								
Public Safety	885,000	-	-	-	-	-	-	885,000
Public Works	1,389,743	50,000	75,000	232,500	20,000	190,000	-	1,957,243
Pathways	195,000	-	-	-	-	-	-	195,000
<b>Total Expenditures</b>	<b>2,480,993</b>	<b>50,000</b>	<b>75,000</b>	<b>232,500</b>	<b>20,000</b>	<b>190,000</b>	<b>-</b>	<b>3,048,493</b>
Transfers Out	750,000	-	-	-	-	-	-	750,000
<b>Total Uses</b>	<b>3,230,993</b>	<b>50,000</b>	<b>75,000</b>	<b>232,500</b>	<b>20,000</b>	<b>190,000</b>	<b>-</b>	<b>3,798,493</b>
<b>Ending Fund Balance</b>	<b>\$ 1,752,469</b>	<b>\$ 149,017</b>	<b>\$ 96,749</b>	<b>\$ 3,100,076</b>	<b>\$ 300,333</b>	<b>\$ 610,300</b>	<b>\$ 2,225,066</b>	<b>\$ 8,234,009</b>
<b>Change in Fund Balance</b>	<b>(1,659,044)</b>	<b>(45,600)</b>	<b>(69,000)</b>	<b>(176,600)</b>	<b>(14,600)</b>	<b>(183,500)</b>	<b>2,225,066</b>	<b>76,721</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES**  
**ENTERPRISE FUNDS**

DESCRIPTION	WATER UTILITY	SEWAGE UTILITY	TOTAL
<b>Beginning Fund Balance</b>	<b>\$ 5,133,280</b>	<b>\$ 4,914,820</b>	<b>\$ 10,048,100</b>
<b>Revenues:</b>			
Charges for Services	2,370,617	2,516,658	4,887,275
Miscellaneous Revenue	79,720	70,800	150,520
<b>Total Revenue</b>	<b>2,450,337</b>	<b>2,587,458</b>	<b>5,037,795</b>
Transfers In	375,000	375,000	750,000
<b>Total Sources</b>	<b>2,825,337</b>	<b>2,962,458</b>	<b>5,787,795</b>
<b>Expenditures:</b>			
Public Works	1,847,022	2,830,808	4,677,830
Debt Service	108,220	-	108,220
<b>Total Expenditures</b>	<b>1,955,242</b>	<b>2,830,808</b>	<b>4,786,050</b>
Transfers Out	444,850	444,850	889,700
<b>Total Uses</b>	<b>2,400,092</b>	<b>3,275,658</b>	<b>5,675,750</b>
<b>Ending Fund Balance</b>	<b>\$ 5,558,525</b>	<b>\$ 4,601,620</b>	<b>\$ 10,160,145</b>
<b>Change in Fund Balance</b>	<b>425,245</b>	<b>(313,200)</b>	<b>112,045</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES**  
**INTERNAL SERVICE FUNDS**

DESCRIPTION	EMPLOYEE INSURANCE	FLEET MANAGEMENT	CENTRAL EQUIPMENT	IT SERVICES	TOTAL
<b>Beginning Fund Balance</b>	<b>\$ 2,070,394</b>	<b>\$ 502,803</b>	<b>\$ 424,718</b>	<b>\$ 200,866</b>	<b>\$ 3,198,780</b>
<b>Revenues:</b>					
Charges for Services	1,806,127	1,574,446	-	820,643	4,201,216
Miscellaneous Revenue	37,000	600	25,700	1,000	64,300
<b>Total Revenue</b>	<b>1,843,127</b>	<b>1,575,046</b>	<b>25,700</b>	<b>821,643</b>	<b>4,265,516</b>
Transfers In	200,000	-	100,000	-	300,000
<b>Total Sources</b>	<b>2,043,127</b>	<b>1,575,046</b>	<b>125,700</b>	<b>821,643</b>	<b>4,565,516</b>
<b>Expenditures:</b>					
General Government	2,692,185	-	-	997,561	3,689,746
Public Safety	-	-	-	-	-
Public Works	-	1,939,863	-	-	1,939,863
<b>Total Expenditures</b>	<b>2,692,185</b>	<b>1,939,863</b>	<b>-</b>	<b>997,561</b>	<b>5,629,609</b>
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	<b>2,692,185</b>	<b>1,939,863</b>	<b>-</b>	<b>997,561</b>	<b>5,629,609</b>
<b>Ending Fund Balance</b>	<b>\$ 1,421,336</b>	<b>\$ 137,986</b>	<b>\$ 550,418</b>	<b>\$ 24,948</b>	<b>\$ 2,134,687</b>
<b>Change in Fund Balance</b>	<b>(649,058)</b>	<b>(364,817)</b>	<b>125,700</b>	<b>(175,918)</b>	<b>(1,064,093)</b>

## MAJOR REVENUES

## SALES TAX REVENUE

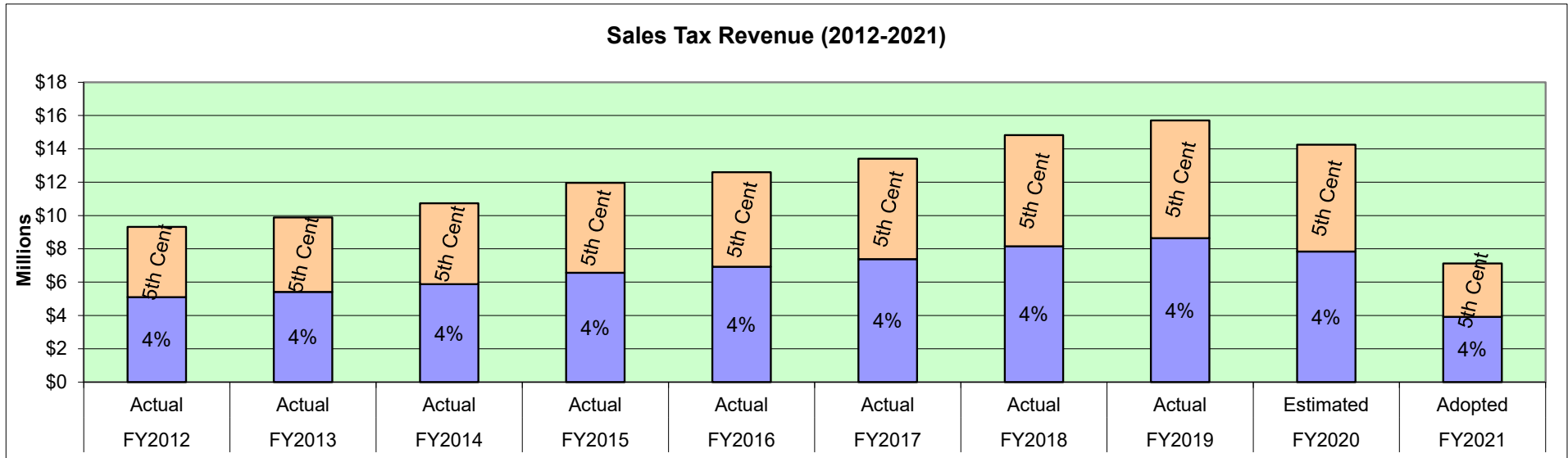
Sales tax revenue consists of the four percent state-wide sales tax and the optional 5<sup>th</sup> cent local sales tax. In the past, the optional 5<sup>th</sup> cent was split between the General Fund and the Capital Projects

Fund based on the Town's assessed valuation. For FY 2021, the General Fund will retain 100% of the total. Both the state-wide and optional local sales taxes are projected to decrease by 50% over the 2021 estimate.

## SALES TAX REVENUE (2012 - 2021)

	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Adopted
<b>General Taxes</b>										
1% Local Sales Tax (5th Cent)	4,217,347	4,465,982	4,849,944	5,405,087	5,674,051	6,034,163	\$ 6,672,713	\$ 7,069,927	6,412,511	3,206,256
Percent Change		5.9%	8.6%	11.4%	5.0%	6.3%	10.6%	6.0%	-9.3%	-50.0%
<b>Intergovernmental Revenue</b>										
4% State Sales Tax	\$ 5,100,747	\$ 5,415,131	\$ 5,882,430	\$ 6,559,716	\$ 6,921,172	\$ 7,379,363	\$ 8,153,991	\$ 8,633,557	\$ 7,837,648	\$ 3,918,825
Percent Change		6.2%	8.6%	11.5%	5.5%	6.6%	10.5%	5.9%	-9.2%	-50.0%
<b>Total</b>	<b>\$ 9,318,094</b>	<b>\$ 9,881,113</b>	<b>\$ 10,732,374</b>	<b>\$ 11,964,803</b>	<b>\$ 12,595,223</b>	<b>\$ 13,413,526</b>	<b>\$ 14,826,704</b>	<b>\$ 15,703,484</b>	<b>\$ 14,250,159</b>	<b>\$ 7,125,081</b>
Percent Change		6.0%	8.6%	11.5%	5.3%	6.5%	10.5%	5.9%	-9.3%	-50.0%

## Sales Tax Revenue (2012-2021)



**FTA – INTERGOVERNMENTAL REVENUE**

Federal Transit Administration grants support operating and capital expenditures in the START Bus System Fund. Operating and Capital grants typically account for 57% and 80% of qualifying expenditures,

respectively. Due to COVID-19 and decreased service, START Bus labor, fuel, maintenance, and other operational costs are expected to decrease in 2021.

**FTA - INTERGOVERNMENTAL REVENUE (2012 - 2021)**

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Adopted
WYDOT/FTA 5309-11-FTA-53	\$ 332,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FTA/WYDOT ARRA (ITS) Grant	12,695	15,000	-	-	-	-	-	-	-	-
FTA/TIGER Grant	-	-	5,156,938	2,193,061	-	-	-	-	-	-
FTA/Wyoming 5311 Grant	1,508,000	1,646,711	1,664,218	1,671,693	1,756,902	1,798,236	1,588,610	2,081,219	2,200,000	2,200,000
FTA/Idaho 5311 Grant	29,218	41,642	46,195	39,586	64,299	130,852	70,472	195,024	296,261	323,207
FTA 5309 - Bus Replacement	-	-	-	368,000	-	560,984	-	-	-	-
FTA/WYDOT 5309 Bus Stops	-	49,516	2,399	31,562	-	-	-	-	-	-
FTA State of Good Repair	-	979,349	4,020,651	-	-	-	-	-	-	-
FTA Map 21 - Facility	-	-	69,509	599,040	-	-	-	-	-	-
FTA 5339/Wyoming Capital	-	-	-	-	230,616	20,921	23,363	20,407	2,320,000	1,472,000
Low-No Grant	-	-	-	-	-	-	-	-	2,290,000	-
<b>Total</b>	<b>\$ 1,882,822</b>	<b>\$ 2,732,218</b>	<b>\$ 10,959,910</b>	<b>\$ 4,902,942</b>	<b>\$ 2,051,817</b>	<b>\$ 2,510,993</b>	<b>\$ 1,682,445</b>	<b>\$ 2,296,650</b>	<b>\$ 7,106,261</b>	<b>\$ 3,995,207</b>

**UTILITY REVENUES – CHARGES FOR SERVICES**

In 2014, the Town passed ordinances raising water usage rates by 12% and sewage usage rates by 15%. The FY2021 budget continues the use of 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 (2012 - 2021)**

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Adopted
Water Sales	\$ 1,583,998	\$ 1,854,826	\$ 2,153,363	\$ 2,196,390	\$ 2,292,163	\$ 2,501,122	\$ 2,425,940	\$ 2,438,490	\$ 2,396,492	\$ 2,235,166
Sewage Sales	1,384,169	1,649,217	2,090,597	2,234,703	2,223,394	2,381,480	2,381,767	2,386,369	2,406,381	2,264,462
<b>Total</b>	<b>\$ 2,968,167</b>	<b>\$ 3,504,043</b>	<b>\$ 4,243,960</b>	<b>\$ 4,431,093</b>	<b>\$ 4,515,557</b>	<b>\$ 4,882,602</b>	<b>\$ 4,807,707</b>	<b>\$ 4,824,859</b>	<b>\$ 4,802,873</b>	<b>\$ 4,499,628</b>

## MAJOR EXPENDITURES

## PERSONNEL

Personnel expenditures consist of wages and benefits for all full-time, part-time, and seasonal employees. The 2021 Adopted Budget

includes no changes to salaries and 13.5 FTEs are frozen until further notice.

## PERSONNEL (All FUNDS 2012-2021)

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Adopted
Salaries & Wages - Regular	\$ 5,424,926	\$ 5,426,623	\$ 5,571,900	\$ 6,097,174	\$ 6,452,820	\$ 6,762,420	\$ 6,944,092	\$ 7,356,208	\$ 7,991,904	\$ 7,944,465
Salaries & Wages - Part-Time	760,561	858,755	871,300	891,666	970,580	1,083,434	977,466	1,157,929	1,035,389	698,564
Buyout - Compensated Absences	72,074	69,684	75,248	72,863	87,284	97,222	101,319	97,277	95,689	90,062
Overtime	126,616	123,300	151,377	150,739	226,171	237,479	297,706	304,283	227,796	246,404
Holiday Pay - PTO Buyback	-	-	-	15,980	31,563	33,460	31,287	59,274	53,413	39,700
FICA & Medicare	466,225	472,672	486,315	527,806	564,452	594,697	606,704	659,735	726,066	689,968
Health Insurance	1,619,546	1,741,176	1,671,930	1,874,216	1,957,441	2,106,754	2,224,766	2,335,545	2,520,776	1,709,592
Vision Insurance	-	-	16,713	19,764	19,949	20,710	20,956	22,186	24,095	21,644
Dental Insurance	82,936	82,779	90,119	91,770	93,496	96,745	101,355	108,651	117,059	74,891
Wyoming Retirement	656,340	647,848	690,494	803,282	884,287	933,433	953,650	1,020,992	1,113,632	1,122,423
Workers' Compensation	64,502	68,740	86,153	174,147	206,433	177,436	157,985	135,447	168,729	118,035
State Unemployment	67,558	73,759	69,439	36,790	27,200	27,860	26,294	17,614	28,472	15,486
Disability/Life Insurance	50,204	47,293	44,822	57,720	68,176	59,026	66,938	66,937	83,593	72,930
<b>Total</b>	<b>\$ 9,391,489</b>	<b>\$ 9,612,630</b>	<b>\$ 9,825,811</b>	<b>\$10,813,916</b>	<b>\$11,589,851</b>	<b>\$12,230,676</b>	<b>\$12,510,516</b>	<b>\$13,342,078</b>	<b>\$14,186,613</b>	<b>\$ 12,844,164</b>
<i>Percent of Change</i>		<i>2.4%</i>	<i>2.2%</i>	<i>10.1%</i>	<i>7.2%</i>	<i>5.5%</i>	<i>2.3%</i>	<i>6.6%</i>	<i>6.3%</i>	<i>-9.5%</i>

## PETROLEUM PRODUCTS

The Town of Jackson achieved significant reductions in energy consumption in pursuit of its 40X20 by goal. START Bus ridership consistently increases year to year which increases routes and fuel

consumption. START is expecting a significant decrease in petroleum due to acquisition of 8 electric buses.

## PETROLEUM PRODUCTS ( ALL FUNDS 2011-2020)

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Adopted
General Fund	\$ 80,617	\$ 80,757	\$ 101,676	\$ 90,560	\$ 73,063	\$ 98,391	\$ 120,706	\$ 143,243	\$ 122,859	\$ 122,917
START Bus System Fund	282,895	283,237	366,488	371,694	267,325	341,372	407,339	463,881	415,000	263,193
Utility Funds	18,234	15,477	18,296	15,817	12,096	14,096	14,940	13,796	18,480	18,480
<b>Total</b>	<b>\$ 381,746</b>	<b>\$ 379,471</b>	<b>\$ 486,460</b>	<b>\$ 478,071</b>	<b>\$ 352,485</b>	<b>\$ 453,858</b>	<b>\$ 542,985</b>	<b>\$ 620,920</b>	<b>\$ 556,339</b>	<b>\$ 404,590</b>
<i>Percent of Change</i>		<i>-0.6%</i>	<i>28.2%</i>	<i>-1.7%</i>	<i>-26.3%</i>	<i>28.8%</i>	<i>19.6%</i>	<i>14.4%</i>	<i>-10.4%</i>	<i>-27.3%</i>

**Current Debt Obligations**

<b>Description</b>	<b>Original Amount</b>	<b>Remaining Amount</b>	<b>Interest Rate</b>	<b>Last Pay Year</b>
1997 WWDC-Note	\$ 644,329	\$ 114,454	4%	2022
2010 WWDC-Note	1,158,046	967,790	4%	2042
WBC Snow King	1,000,000	759,850	0.5%	2035
<b>Total</b>		<b>\$ 1,842,094</b>		

The only long-term debt consists of three notes from the State of Wyoming, two from the Wyoming Water Development Commission (WWDC) and a loan from the Wyoming Business Council (WBC). The Town has not adopted a formal debt policy.

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

<b>Loans</b>		
<b>Year</b>	<b>Principal</b>	<b>Interest</b>
2021	113,681	47,089
2022	116,523	44,248
2023	119,454	40,377
2024	81,275	38,247
2025	82,793	36,729
2026-42	1,328,369	337,897
<b>Total</b>	<b>\$ 1,842,094</b>	<b>\$ 544,587</b>

**Legal Debt Margin**

The Town's legal debt limit is four percent of its total assessed valuation. Based on the actual 2019 assessed valuation of \$441,609,935, the Town's legal debt margin can be calculated as follows:

Total Assessed Valuation (FY 2019 Actual)	<b>\$ 441,609,935</b>
Debt Limit = 4% of Assessed Valuation	<b>\$ 17,664,397</b>
Amount of Debt Applicable to Debt Limit:	
Total General Long-Term Debt Loans Payable	\$ 1,842,094
Less: Assets Available in Debt Service Fund	\$ -
Total Amount of Debt Applicable to Debt Limit	<b>\$ 1,842,094</b>
<b>Legal Debt Margin</b>	<b>\$ 15,822,303</b>



## Transfers In and Out

**Transfers In and Transfers Out** are typically the last items reported before the net change in fund balances on the GAAP based statement of revenues, expenditures, and changes in fund balances. In the budget, Transfers In appears in the same grouping with revenues and Transfers Out appears in the same grouping with expenditures. To reduce confusion, efforts should be made to reduce the number of interfund transfers.

General Fund transfers in include allocation of costs for public works yard operations to the Water Utility Fund and Sewer Utility Fund. Some general government administrative-type costs are allocated to the utility funds on 10% basis for each and 3% to START Bus System. General Fund transfers out subsidize START Bus System. Finally, the repayment of interfund payables is not budgeted as a transfer.

### ADOPTED BUDGET FOR FISCAL YEAR 2021 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	Central Equipment Fund	Employee Insurance Fund	
General Fund		\$ -	\$ 86,273	\$ -	\$ 276,901	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	200,000	\$ 763,174
Animal Care Fund	35,000		-	-	-	-	-	-	-	-	-	35,000
START Bus System	80,307	-		-	-	-	-	-	-	-	-	80,307
Lodging Tax Fund	-	-	334,224		-	-	-	-	-	-	-	334,224
Affordable Housing	-	-	-			-	-	-	-	-	-	-
Employee Housing	-	-	-	-			-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-			375,000	375,000	-	-	750,000
Water Utility Fund	444,850	-	-	-	-	-	-		-	-	-	444,850
Sew age Utility Fund	444,850	-	-	-	-	-	-			-	-	444,850
Central Equipment Fund	-	-	-	-	-	-	-	-	-		-	-
Employee Insurance	-	-	-	-	-	-	-	-	-	-		-
Total Transfers In	\$ 1,005,007	\$ -	\$ 420,497	\$ -	\$ 276,901	\$ 100,000	\$ -	\$ 375,000	\$ 375,000	\$ 100,000	\$ 200,000	\$ 2,852,405

**TOWN OF JACKSON, WYOMING**  
**HISTORY OF DISTRIBUTION OF FULL-TIME EQUIVALENTS**  
**ALL DEPARTMENTS - ALL FUNDS**  
**FISCAL YEAR 2012 - 2021**

DEPARTMENT	END FISCAL YEAR 2012	END FISCAL YEAR 2013	END FISCAL YEAR 2014	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	CHANGE
<b>General Government:</b>											
Town Attorney	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)
Municipal Judge	1.00	1.00	2.00	2.00	2.20	2.23	2.50	2.50	2.50	2.50	-
Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00	1.00	(2.00)
Town Clerk/Personnel	2.80	2.20	3.00	3.00	3.50	3.50	3.56	3.56	4.06	3.80	(0.26)
Finance	3.80	3.80	4.30	4.30	4.30	4.33	3.99	3.99	3.99	4.00	0.01
Community Development								0.00	0.00	2.00	2.00
Planning	4.00	4.00	5.00	5.00	5.00	5.25	5.25	5.25	4.25	4.00	(0.25)
Information Technology	2.00	2.00	2.00	3.60	3.60	3.60	3.60	3.60	3.60	3.60	-
Town Hall Building	1.00	-	-	-	-	-	-	-	-	-	-
<b>Public Safety:</b>											
Police	30.25	30.58	32.00	32.25	32.75	32.75	33.75	36.25	36.75	34.90	(1.85)
Building Inspection	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Victim Witness	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00	-
Animal Shelter	2.55	2.75	2.75	2.90	2.90	2.90	2.90	2.90	2.90	2.90	-
<b>Public Works:</b>											
Administration	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	2.33	2.33	-
Streets	7.00	7.00	7.92	7.92	7.92	8.00	8.00	8.00	8.00	8.00	-
Town Engineer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	(1.00)
Water O&M	3.25	3.25	3.25	3.50	4.00	4.00	4.00	4.00	4.58	4.58	-
Water Billing and Accounting	1.25	1.25	1.25	1.25	1.04	1.00	1.00	1.00	1.00	1.00	-
Sewer Plant Operations	4.50	4.50	4.50	4.75	4.75	5.00	5.00	5.00	4.58	4.58	-
Sewer O&M	2.25	2.25	2.25	2.25	2.25	2.00	2.00	2.00	2.00	2.00	-
Sewer Billing and Accounting	1.25	1.25	1.25	1.25	1.04	1.00	1.00	1.00	1.00	1.00	-
Fleet Management	5.60	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
Cemetery	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
<b>Transit:</b>											
START Bus	36.50	34.89	35.11	35.51	38.63	37.95	38.48	40.34	41.80	33.65	(8.15)
<b>Culture and Recreation:</b>											
Pathways Operations	1.00	-	-	-	-	-	-	-	-	-	-
<b>Total Full-time Equivalents</b>	<b>122.75</b>	<b>119.47</b>	<b>126.33</b>	<b>129.23</b>	<b>134.13</b>	<b>133.76</b>	<b>135.28</b>	<b>140.14</b>	<b>145.60</b>	<b>133.10</b>	<b>(12.50)</b>

# **TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2021**



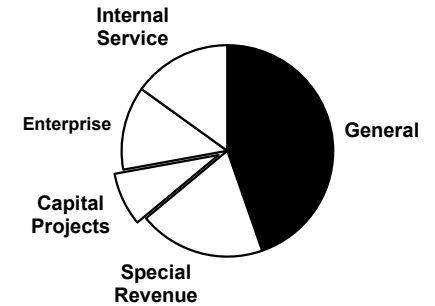
**GENERAL FUND**

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

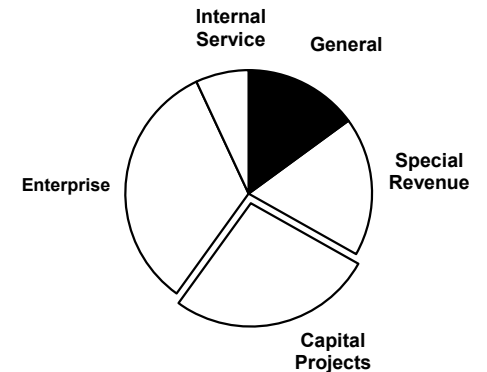
<b>FUND DESCRIPTION</b>	<b>BALANCE JULY 1, 2020</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE JUNE 30, 2021</b>
<b>General Fund</b>	<b>\$ 9,407,720</b>	<b>\$ 11,635,169</b>	<b>\$ 1,005,007</b>	<b>\$ 16,690,044</b>	<b>\$ 763,174</b>	<b>4,594,678</b>
<b>Special Revenue Funds</b>						
Affordable Housing	1,112,096	270,000	276,901	526,901	-	1,132,096
Parking Exactions	756,563	65,500	-	-	-	822,063
Park Exactions	215,277	13,900	-	-	-	229,177
Employee Housing	1,475,891	431,160	100,000	338,655	-	1,668,396
Animal Care Fund	402,245	60,200	-	55,000	35,000	372,445
Lodging Tax Fund	6,636	334,224	-	-	334,224	6,636
START Bus System	1,443,633	5,868,310	420,497	6,298,624	80,307	1,353,509
<b>Total Special Revenue</b>	<b>5,412,341</b>	<b>7,043,294</b>	<b>797,398</b>	<b>7,219,180</b>	<b>449,531</b>	<b>5,584,321</b>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	3,411,513	1,571,949	-	2,480,993	750,000	1,752,469
2006 Specific Purpose Excise Tax	194,617	4,400	-	50,000	-	149,017
2010 Specific Purpose Excise Tax	165,749	6,000	-	75,000	-	96,749
2014 Specific Purpose Excise Tax	3,276,676	55,900	-	232,500	-	3,100,076
2016 Specific Purpose Excise Tax	314,933	5,400	-	20,000	-	300,333
2017 Specific Purpose Excise Tax	793,800	6,500	-	190,000	-	610,300
2019 Specific Purpose Excise Tax	-	2,225,066	-	-	-	2,225,066
<b>Total Capital Projects</b>	<b>8,157,288</b>	<b>3,875,215</b>	<b>-</b>	<b>3,048,493</b>	<b>750,000</b>	<b>8,234,010</b>
<b>Enterprise Funds</b>						
Water Utility	5,133,280	2,450,337	375,000	1,955,242	444,850	5,558,525
Sewage Utility	4,914,820	2,587,458	375,000	2,830,808	444,850	4,601,620
<b>Total Enterprise Funds</b>	<b>10,048,100</b>	<b>5,037,795</b>	<b>750,000</b>	<b>4,786,050</b>	<b>889,700</b>	<b>10,160,145</b>
<b>Internal Service Funds</b>						
Employee Insurance	2,070,394	1,843,127	200,000	2,692,185	-	1,421,336
Fleet Management	502,803	1,575,046	-	1,939,863	-	137,986
Central Equipment	424,718	25,700	100,000	-	-	550,418
IT Services	200,866	821,643	-	997,561	-	24,948
<b>Total Internal Service Funds</b>	<b>3,198,780</b>	<b>4,265,516</b>	<b>300,000</b>	<b>5,629,609</b>	<b>-</b>	<b>2,134,687</b>
<b>Total All Funds</b>	<b>\$ 36,224,229</b>	<b>\$ 31,856,989</b>	<b>\$ 2,852,405</b>	<b>\$ 37,373,376</b>	<b>\$ 2,852,405</b>	<b>\$ 30,707,841</b>

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

**Total Appropriation (excluding transfers)**  
**Fiscal Year Ending June 30, 2021**



**Estimated Ending Fund Balance**  
**At June 30, 2021**

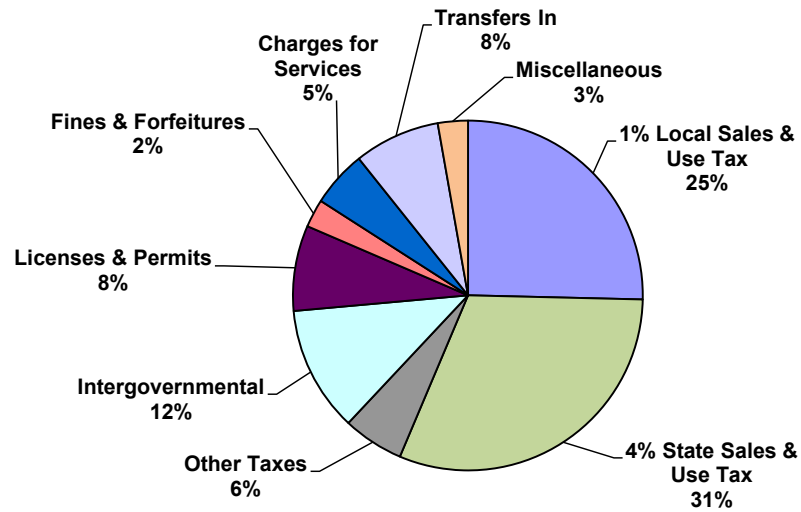


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**REVENUES , EXPENDITURES, & CHANGES TO FUND BALANCE**

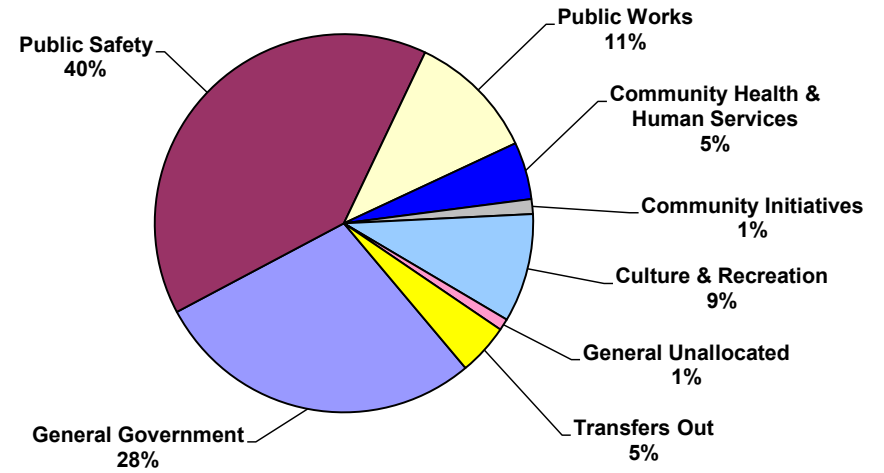
DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
<b>Beginning Fund Balance</b>	<b>\$ 7,638,024</b>	<b>\$ 8,319,699</b>	<b>\$ 8,675,267</b>	<b>\$ 8,675,267</b>	<b>\$ 9,407,720</b>	<b>\$ 9,407,720</b>	<b>\$ 9,407,720</b>	
<b>Revenues:</b>								
Taxes	7,550,133	7,936,248	6,980,313	7,235,958	8,526,471	3,916,329	3,916,329	-45.9%
Licenses & Permits	1,181,412	1,307,330	1,040,192	1,096,388	996,540	996,540	996,540	-9.1%
Intergovernmental	10,133,436	10,579,101	9,556,487	9,886,762	10,932,621	5,436,074	5,386,074	-45.5%
Charges for Services	636,060	622,745	668,406	657,660	658,247	658,247	658,247	0.1%
Fines & Forfeitures	442,861	476,375	530,000	375,000	490,000	327,500	327,500	-12.7%
Miscellaneous Revenue	203,197	408,971	482,166	460,060	406,342	350,479	350,479	-23.8%
<b>Total Revenue</b>	<b>20,147,099</b>	<b>21,330,770</b>	<b>19,257,564</b>	<b>19,711,828</b>	<b>22,010,221</b>	<b>11,685,169</b>	<b>11,635,169</b>	-41.0%
Transfers In	1,002,680	1,051,926	3,789,299	3,789,299	1,307,607	1,005,005	1,005,007	-73.5%
<b>Total Sources</b>	<b>21,149,779</b>	<b>22,382,696</b>	<b>23,046,863</b>	<b>23,501,127</b>	<b>23,317,828</b>	<b>12,690,174</b>	<b>12,640,176</b>	-46.2%
<b>Expenditures:</b>								
General Government	4,468,743	4,497,610	5,104,602	5,004,257	6,481,183	5,047,524	4,947,523	-1.1%
Public Safety	6,600,893	7,468,088	8,087,679	7,819,638	8,697,059	6,949,254	6,949,256	-11.1%
Public Works	2,360,674	2,648,500	2,497,817	2,484,035	2,795,589	1,920,399	1,920,400	-22.7%
Community Health & Human Services	675,838	699,172	839,583	839,583	855,452	676,488	855,452	1.9%
Community Initiatives	254,636	270,716	253,655	253,655	314,111	230,322	221,476	-12.7%
Culture & Recreation	1,089,229	1,215,425	1,708,886	1,708,698	2,056,305	1,619,444	1,619,446	-5.2%
General Unallocated	234,676	185,219	267,065	264,305	273,812	176,491	176,491	-33.2%
<b>Total Expenditures</b>	<b>15,684,689</b>	<b>16,984,730</b>	<b>18,759,287</b>	<b>18,374,171</b>	<b>21,473,511</b>	<b>16,619,922</b>	<b>16,690,044</b>	-9.2%
Transfers Out	4,783,415	5,042,398	4,394,503	4,394,503	4,614,093	757,904	763,174	-82.6%
<b>Total Uses</b>	<b>20,468,104</b>	<b>22,027,128</b>	<b>23,153,790</b>	<b>22,768,674</b>	<b>26,087,604</b>	<b>17,377,826</b>	<b>17,453,218</b>	-23.3%
<b>Ending Fund Balance</b>	<b>\$ 8,319,699</b>	<b>\$ 8,675,267</b>	<b>\$ 8,568,340</b>	<b>\$ 9,407,720</b>	<b>\$ 6,637,944</b>	<b>\$ 4,720,068</b>	<b>\$ 4,594,678</b>	
<b>Change in Fund Balance</b>	<b>681,675</b>	<b>355,568</b>	<b>(106,927)</b>	<b>732,453</b>	<b>(2,769,776)</b>	<b>(4,687,652)</b>	<b>(4,813,042)</b>	



**General Fund  
Revenues and Other Sources**



**General Fund  
Expenditures and Other Uses**



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**REVENUES AND OTHER SOURCES**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
<b>General Taxes</b>								
1% Local Sales & Use Tax	\$ 6,672,713	\$ 7,069,927	\$ 6,168,524	\$ 6,412,511	\$ 7,628,687	\$ 3,206,256	\$ 3,206,256	-50.0%
Lodging Tax - General	266,620	282,050	232,373	222,749	299,086	111,375	111,375	-50.0%
Franchise Tax-Electric	192,020	172,179	173,720	182,188	182,188	182,188	182,188	0.0%
Franchise Tax-Gas&Propane	68,343	64,383	60,600	69,520	69,520	69,520	69,520	0.0%
Franchise Tax-Cable	145,087	134,378	136,350	130,000	128,000	128,000	128,000	-1.5%
Franchise Tax-Trash	177,193	184,836	185,840	196,990	196,990	196,990	196,990	0.0%
Franchise Tax-Phone	24,408	26,495	20,200	20,000	20,000	20,000	20,000	0.0%
Franchise Tax-Recycling	3,749	2,000	2,706	2,000	2,000	2,000	2,000	0.0%
<b>Total</b>	<b>7,550,133</b>	<b>7,936,248</b>	<b>6,980,313</b>	<b>7,235,958</b>	<b>8,526,471</b>	<b>3,916,329</b>	<b>3,916,329</b>	<b>-45.9%</b>
<b>Licenses &amp; Permits</b>								
Business Licenses	327,207	320,856	320,000	322,368	322,368	322,368	322,368	0.0%
Liquor Licenses	134,665	138,330	141,000	120,000	120,000	120,000	120,000	0.0%
Contractor Licenses	75,081	79,415	70,000	80,000	75,000	75,000	75,000	-6.3%
COQ License Renewal	8,560	7,270	5,500	7,000	6,000	6,000	6,000	-14.3%
Building Permits	309,548	438,490	300,000	300,000	300,000	300,000	300,000	0.0%
Special Event Permit	950	675	2,020	1,000	1,000	1,000	1,000	0.0%
Sign Permits	5,605	4,500	4,000	4,000	4,000	4,000	4,000	0.0%
Mechanical Permits	8,498	11,080	7,000	7,000	10,000	10,000	10,000	42.9%
Plumbing Permits	18,980	20,670	11,500	12,000	20,000	20,000	20,000	66.7%
Development Permits/Fees	78,071	86,125	55,000	90,000	65,000	65,000	65,000	-27.8%
Grading/Erosion/Demo Permits	4,650	4,000	4,500	3,000	3,500	3,500	3,500	16.7%
Animal Licenses	4,875	4,748	4,672	4,672	4,672	4,672	4,672	0.0%
Encroachment Fees	80,761	62,134	-	-	-	-	-	---
Rodeo Contract Fees	123,961	129,037	115,000	145,348	65,000	65,000	65,000	-55.3%
<b>Total</b>	<b>1,181,412</b>	<b>1,307,330</b>	<b>1,040,192</b>	<b>1,096,388</b>	<b>996,540</b>	<b>996,540</b>	<b>996,540</b>	<b>-9.1%</b>
<b>Intergovernmental</b>								
4% State Sales & Use Tax	8,153,991	8,633,557	7,480,976	7,837,648	9,263,314	3,918,825	3,918,825	-50.0%
Gasoline Tax	462,917	487,356	520,000	472,735	300,000	300,000	300,000	-36.5%
Cigarette Tax	24,933	23,563	35,000	21,000	21,000	21,000	21,000	0.0%
Severance Tax	356,615	356,362	350,000	356,000	178,000	178,000	178,000	-50.0%
Federal Mineral Royalties	519,831	543,460	500,000	549,000	274,500	274,500	274,500	-50.0%
Lottery Distribution	40,622	66,251	30,000	31,198	30,000	30,000	30,000	-3.8%
State/Federal Grants - Police	28,165	38,564	46,250	35,586	43,900	43,900	43,900	23.4%
Victim Services Grant	131,301	141,531	125,547	142,365	145,000	127,417	127,417	-10.5%
County Reimburse - Joint Depts.	395,061	268,631	428,714	401,230	656,907	542,432	492,432	22.7%
Homeland Security Grants	20,000	19,826	20,000	20,000	20,000	-	-	-100.0%
SLIB - COVID-19	-	-	20,000	20,000	-	-	-	-100.0%
<b>Total</b>	<b>10,133,436</b>	<b>10,579,101</b>	<b>9,556,487</b>	<b>9,886,762</b>	<b>10,932,621</b>	<b>5,436,074</b>	<b>5,386,074</b>	<b>-45.5%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**REVENUES AND OTHER SOURCES (Continued)**

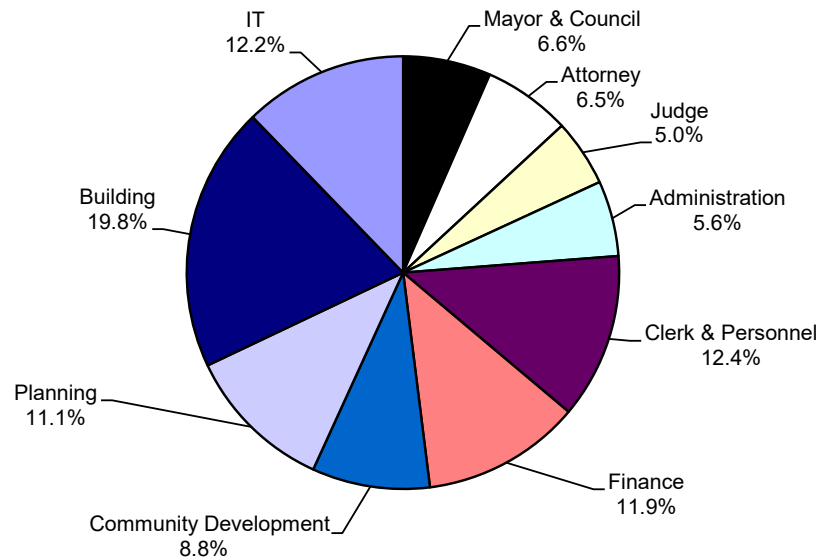
DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
<b>Charges for Services</b>								
Alarm Bond Income	3,475	-	5,971	3,150	2,000	2,000	2,000	-36.5%
Special Police Services - Airport	521,272	502,462	531,000	531,000	545,000	545,000	545,000	2.6%
Special Police Services - School	65,000	65,000	65,000	65,000	65,000	65,000	65,000	0.0%
Special Police Services - Other	13,466	15,448	35,875	36,000	15,000	15,000	15,000	-58.3%
Public Safety Education	250	5,653	1,500	500	1,000	1,000	1,000	100.0%
VIN Inspections	11,987	13,977	11,000	8,950	12,187	12,187	12,187	36.2%
Plan Review Fees	18,400	16,525	15,000	10,000	15,000	15,000	15,000	50.0%
Cemetery Fees	2,210	3,680	3,060	3,060	3,060	3,060	3,060	0.0%
<b>Total</b>	<b>636,060</b>	<b>622,745</b>	<b>668,406</b>	<b>657,660</b>	<b>658,247</b>	<b>658,247</b>	<b>658,247</b>	<b>0.1%</b>
<b>Fines &amp; Forfeitures</b>								
Parking Tickets	270,039	293,135	375,000	200,000	325,000	162,500	162,500	-18.8%
Summons & Complaints	172,822	183,240	155,000	175,000	165,000	165,000	165,000	-5.7%
Court Bonds/Alarm Bonds	-	-	-	-	-	-	-	---
<b>Total</b>	<b>442,861</b>	<b>476,375</b>	<b>530,000</b>	<b>375,000</b>	<b>490,000</b>	<b>327,500</b>	<b>327,500</b>	<b>-12.7%</b>
<b>Miscellaneous</b>								
Interest Earnings	79,856	229,790	145,900	149,350	145,900	145,900	145,900	-2.3%
Animal Shelter Fees	10,038	9,581	13,500	10,000	16,775	16,775	16,775	67.8%
Parking Garage Lease	26,200	86,420	115,690	107,465	61,921	61,921	61,921	-42.4%
Snow King Center Rents	26,298	22,294	79,675	76,675	76,675	38,338	38,338	-50.0%
Vertical Harvest	-	-	35,052	35,052	35,052	17,526	17,526	-50.0%
Cell Phone Lease - Fairgrounds	26,693	28,936	26,500	26,500	26,500	26,500	26,500	0.0%
DUI Impact Panel	4,165	5,250	4,500	4,500	5,016	5,016	5,016	11.5%
Miscellaneous Revenue	29,947	26,700	61,349	50,518	38,503	38,503	38,503	-23.8%
<b>Total</b>	<b>203,197</b>	<b>408,971</b>	<b>482,166</b>	<b>460,060</b>	<b>406,342</b>	<b>350,479</b>	<b>350,479</b>	<b>-23.8%</b>
<b>Transfers In</b>								
Animal Care	31,613	26,099	116,000	116,000	35,000	35,000	35,000	-69.8%
Utility Funds	919,164	971,962	1,252,724	1,252,724	1,176,906	889,698	889,700	-29.0%
START Fund	51,903	53,865	101,230	101,230	95,701	80,307	80,307	-20.7%
Central Equipment	-	-	200,000	200,000	-	-	-	-100.0%
Employee Housing	-	-	112,026	112,026	-	-	-	-100.0%
Employee Insurance	-	-	450,000	450,000	-	-	-	-100.0%
Vertical Harvest	-	-	24,693	24,693	-	-	-	-100.0%
Snow King	-	-	48,822	48,822	-	-	-	-100.0%
2016 SPET	-	-	1,483,804	1,483,804	-	-	-	-100.0%
<b>Total</b>	<b>1,002,680</b>	<b>1,051,926</b>	<b>3,789,299</b>	<b>3,789,299</b>	<b>1,307,607</b>	<b>1,005,005</b>	<b>1,005,007</b>	<b>-73.5%</b>
<b>Total General Fund</b>	<b>\$21,149,779</b>	<b>\$22,382,696</b>	<b>\$23,046,863</b>	<b>\$23,501,127</b>	<b>\$23,317,828</b>	<b>\$12,690,174</b>	<b>\$12,640,176</b>	<b>-46.2%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION AND DEPARTMENT**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
<b>General Government</b>	<b>\$ 4,468,743</b>	<b>\$ 4,497,610</b>	<b>\$ 5,104,602</b>	<b>\$ 5,004,257</b>	<b>\$ 6,481,183</b>	<b>\$ 5,047,524</b>	<b>\$ 4,947,523</b>	<b>-1.1%</b>
Mayor & Town Council	289,473	316,675	357,838	354,032	483,611	325,266	325,266	-8.1%
Town Attorney	426,650	582,361	429,072	364,719	334,961	323,390	323,389	-11.3%
Municipal Judge	245,675	233,620	260,139	260,446	258,129	248,390	248,390	-4.6%
Administration	316,770	260,375	603,220	601,937	323,094	278,632	278,632	-53.7%
Town Clerk & Personnel	583,496	639,856	639,709	635,959	688,200	611,552	611,552	-3.8%
Finance	540,368	578,610	618,605	614,105	614,421	587,802	587,802	-4.3%
Community Development	-	-	-	-	718,801	436,097	436,097	---
Information Technology	490,084	513,557	538,144	538,144	745,750	550,258	550,258	2.3%
Planning	1,004,472	818,306	1,027,056	1,027,056	1,625,682	1,080,928	980,928	-4.5%
Town Facilities	571,755	554,250	630,819	607,859	688,534	605,209	605,209	-0.4%
<b>Public Safety</b>	<b>6,600,893</b>	<b>7,468,088</b>	<b>8,087,679</b>	<b>7,819,638</b>	<b>8,697,059</b>	<b>6,949,254</b>	<b>6,949,256</b>	<b>-11.1%</b>
Police	4,117,979	4,526,759	4,880,893	4,849,415	4,869,827	4,160,119	4,160,120	-14.2%
Fire/EMS (County)	1,398,322	1,707,904	1,782,914	1,782,914	2,007,984	1,559,273	1,559,273	-12.5%
Communications Center (County)	240,450	312,310	475,000	250,000	852,666	335,000	335,000	34.0%
Victim Services	225,773	289,402	304,040	295,138	299,066	280,620	280,620	-4.9%
Animal Shelter/Control	257,317	238,688	263,295	263,134	274,044	254,356	254,356	-3.3%
Building Inspections	361,052	393,025	381,537	379,037	393,472	359,886	359,887	-5.1%
<b>Public Works</b>	<b>2,360,674</b>	<b>2,648,500</b>	<b>2,497,817</b>	<b>2,484,035</b>	<b>2,795,589</b>	<b>1,920,399</b>	<b>1,920,400</b>	<b>-22.7%</b>
Public Works Administration	249,572	233,011	327,534	327,534	312,220	301,810	301,810	-7.9%
Streets	1,682,606	1,943,289	1,650,996	1,641,450	1,842,650	1,200,488	1,200,488	-26.9%
Engineering	391,811	437,127	477,362	473,172	591,368	387,904	387,905	-18.0%
Yard Operations	36,685	35,073	41,925	41,879	49,351	30,197	30,197	-27.9%
<b>Community Health &amp; Human Services</b>	<b>675,838</b>	<b>699,172</b>	<b>839,583</b>	<b>839,583</b>	<b>855,452</b>	<b>676,488</b>	<b>855,452</b>	<b>1.9%</b>
Community Health & Human Services	675,838	699,172	839,583	839,583	855,452	676,488	855,452	1.9%
<b>Community Initiatives</b>	<b>254,636</b>	<b>270,716</b>	<b>253,655</b>	<b>253,655</b>	<b>314,111</b>	<b>230,322</b>	<b>221,476</b>	<b>-12.7%</b>
Community Initiatives	254,636	270,716	253,655	253,655	314,111	230,322	221,476	-12.7%
<b>Culture &amp; Recreation</b>	<b>1,089,229</b>	<b>1,215,425</b>	<b>1,708,886</b>	<b>1,708,698</b>	<b>2,056,305</b>	<b>1,619,444</b>	<b>1,619,446</b>	<b>-5.2%</b>
Parks & Recreation (County)	1,071,839	1,202,170	1,596,822	1,596,822	1,939,969	1,524,340	1,524,340	-4.5%
Pathways (County)	-	-	96,639	96,639	98,446	79,839	79,839	-17.4%
Memorial Park (Cemetery)	17,390	13,255	15,425	15,237	17,890	15,265	15,267	0.2%
<b>General Unallocated</b>	<b>234,676</b>	<b>185,219</b>	<b>267,065</b>	<b>264,305</b>	<b>273,812</b>	<b>176,491</b>	<b>176,491</b>	<b>-33.2%</b>
Town-Wide Services	234,676	185,219	267,065	264,305	273,812	176,491	176,491	-33.2%
<b>Total Expenditures</b>	<b>\$ 15,684,689</b>	<b>\$ 16,984,730</b>	<b>\$ 18,759,287</b>	<b>\$ 18,374,171</b>	<b>\$ 21,473,511</b>	<b>16,619,922</b>	<b>16,690,044</b>	<b>-9.17%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL GOVERNMENT**

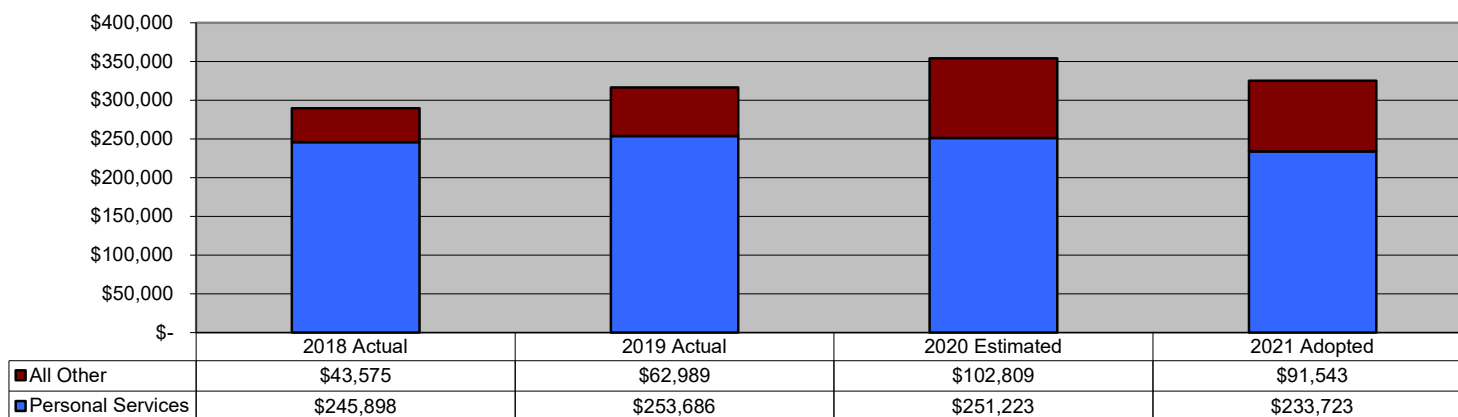
DIVISIONS WITHIN GENERAL GOVERNMENT	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Mayor & Town Council	\$ 289,473	\$ 316,675	\$ 357,838	\$ 354,032	\$ 483,611	\$ 325,266	\$ 325,266	-8.1%
Town Attorney	426,650	582,361	429,072	364,719	334,961	323,390	323,389	-11.3%
Municipal Judge	245,675	233,620	260,139	260,446	258,129	248,390	248,390	-4.6%
Administration	316,770	260,375	603,220	601,937	323,094	278,632	278,632	-53.7%
Town Clerk & Personnel	583,496	639,856	639,709	635,959	688,200	611,552	611,552	-3.8%
Finance	540,368	578,610	618,605	614,105	614,421	587,802	587,802	-4.3%
Community Development	-	-	-	-	718,801	436,097	436,097	---
Information Technology	490,084	513,557	538,144	538,144	745,750	550,258	550,258	2.3%
Planning	1,004,472	818,306	1,027,056	1,027,056	1,625,682	1,080,928	980,928	-4.5%
Town Facilities	571,755	554,250	630,819	607,859	688,534	605,209	605,209	-0.4%
<b>Total General Government</b>	<b>\$ 4,468,743</b>	<b>\$ 4,497,610</b>	<b>\$ 5,104,602</b>	<b>\$ 5,004,257</b>	<b>\$ 6,481,183</b>	<b>\$ 5,047,524</b>	<b>\$ 4,947,523</b>	<b>-1.1%</b>





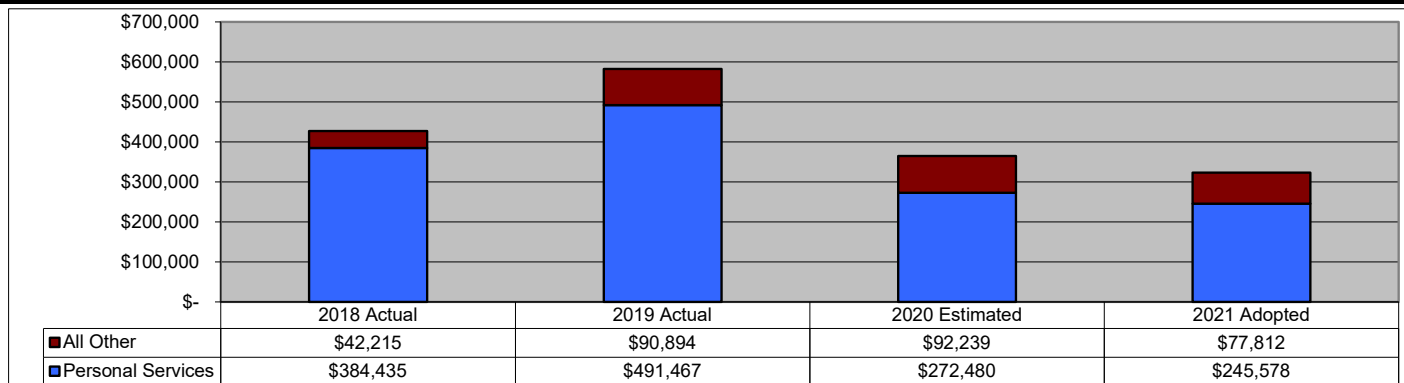
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**MAYOR & TOWN COUNCIL**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 130,000	\$ 134,167	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	0.0%
FICA & Medicare	8,953	9,156	9,945	9,945	9,945	9,945	9,945	0.0%
Health Insurance	86,305	87,167	86,297	86,297	95,701	69,063	69,063	-20.0%
Vision Insurance	665	949	889	889	949	949	949	6.7%
Dental Insurance	4,280	4,280	3,884	3,884	3,233	3,233	3,233	-16.8%
Wyoming Retirement	15,334	17,635	19,916	19,916	19,916	20,241	20,241	1.6%
Disability/Life Insurance	361	332	292	292	292	292	292	0.0%
General/Office Supplies	107	250	500	500	500	100	100	-80.0%
Printing & Publication	-	430	500	500	500	100	100	-80.0%
Dues & Subscriptions	210	74	500	694	300	200	200	-71.2%
Professional Services	-	3,539	4,450	4,450	103,200	25,000	25,000	461.8%
Litigation	-	-	41,342	41,342	5,000	5,000	5,000	-87.9%
Training, Travel, & Meetings	13,762	31,655	25,000	21,000	81,000	25,000	25,000	19.0%
IT Services	28,463	25,836	33,149	33,149	31,931	34,879	34,879	5.2%
Liability Insurance	1,033	1,204	1,174	1,174	1,144	1,264	1,264	7.7%
<b>Total Mayor &amp; Town Council</b>	<b>\$ 289,473</b>	<b>\$ 316,675</b>	<b>\$ 357,838</b>	<b>\$ 354,032</b>	<b>\$ 483,611</b>	<b>\$ 325,266</b>	<b>\$ 325,266</b>	<b>-8.1%</b>



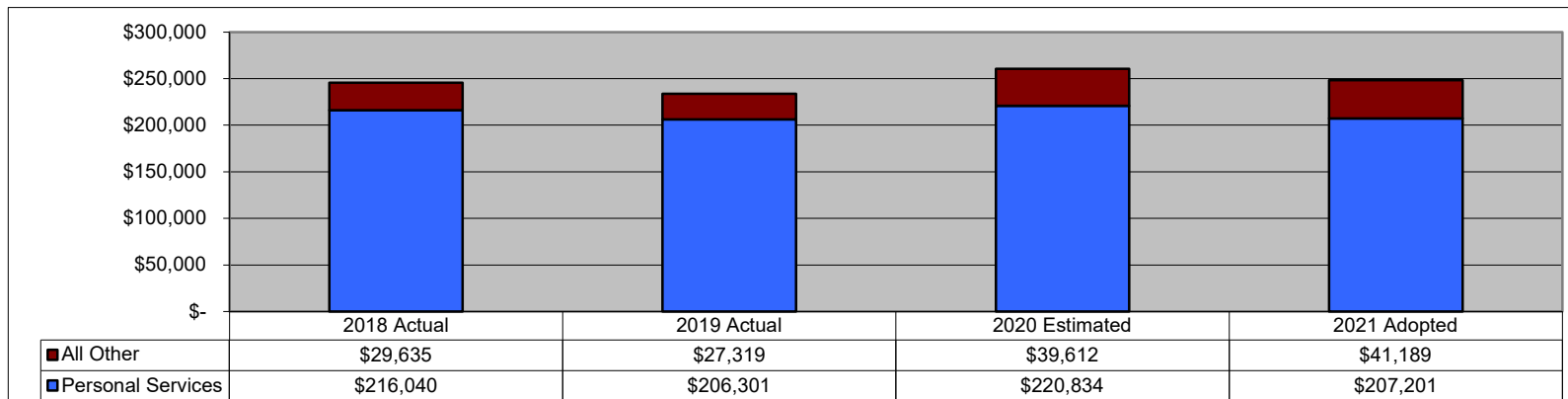
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
TOWN ATTORNEY**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 265,904	\$ 369,376	\$ 251,818	\$ 171,000	\$ 179,268	\$ 179,268	\$ 179,268	4.8%
Salaries and Wages - Part-Time	5,952	1,944	2,410	2,410	4,200	4,200	4,200	74.3%
Buyout - Compensated Absences	4,020	4,871	3,517	3,517	2,586	2,068	2,068	-41.2%
Overtime	600	-	-	-	-	-	-	---
FICA & Medicare	19,171	24,239	19,717	19,717	14,233	14,194	14,194	-28.0%
Health Insurance	41,891	42,309	41,887	41,887	19,092	13,777	13,777	-67.1%
Vision Insurance	451	464	464	464	200	200	200	-56.9%
Dental Insurance	1,916	1,916	1,916	1,916	561	561	561	-70.7%
Wyoming Retirement	37,906	39,960	38,167	25,200	27,326	27,772	27,772	10.2%
Workers' Compensation	4,034	4,026	3,790	3,790	2,094	2,087	2,087	-44.9%
State Unemployment	537	325	558	558	211	211	211	-62.2%
Disability/Life Insurance	2,054	2,037	2,021	2,021	1,240	1,240	1,240	-38.6%
General/Office Supplies	1,020	455	700	700	700	351	350	-50.0%
Small Tools & Equipment <\$10K	-	112	250	250	250	-	-	-100.0%
Dues & Subscriptions	1,103	1,437	1,187	1,187	1,025	900	900	-24.2%
Professional Services	12,984	54,875	12,000	41,432	44,250	50,000	50,000	20.7%
Litigation	-	-	10,000	10,000	10,000	-	-	-100.0%
Training, Travel, & Meetings	3,120	7,040	2,000	2,000	7,000	5,500	5,500	175.0%
Books & Publications	8,866	10,198	10,210	10,210	6,540	6,540	6,540	-35.9%
IT Services	13,023	14,037	23,754	23,754	12,571	12,737	12,737	-46.4%
Liability Insurance	2,100	2,741	2,706	2,706	1,614	1,784	1,784	-34.1%
<b>Total Town Attorney</b>	<b>\$ 426,650</b>	<b>\$ 582,361</b>	<b>\$ 429,072</b>	<b>\$ 364,719</b>	<b>\$ 334,961</b>	<b>\$ 323,390</b>	<b>\$ 323,389</b>	<b>-11.3%</b>



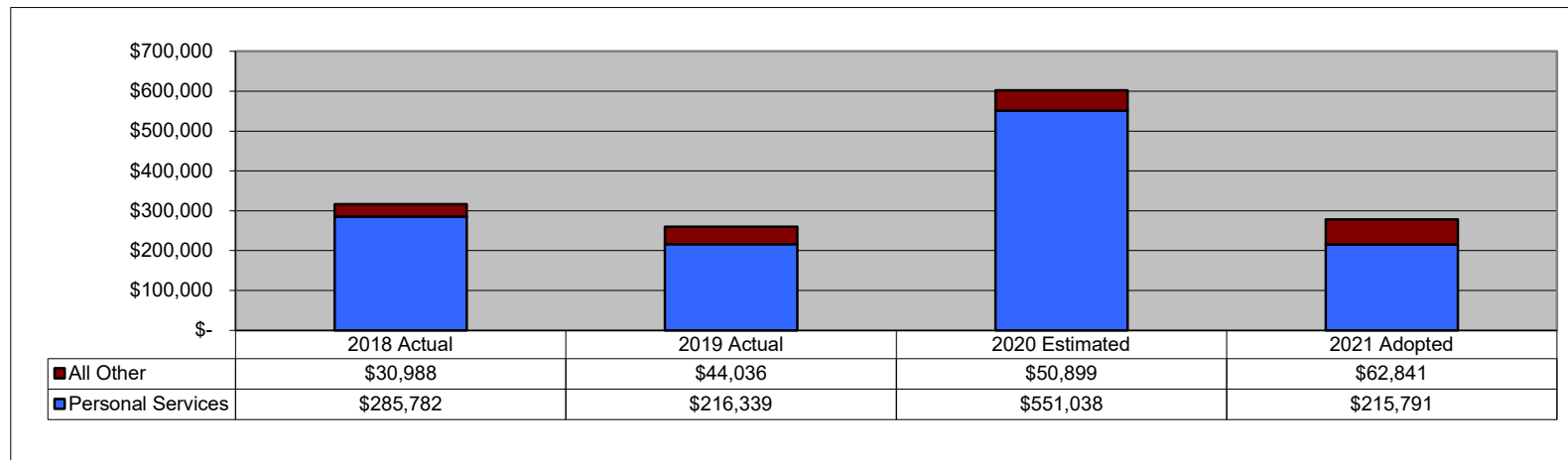
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
MUNICIPAL JUDGE**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 129,511	\$ 135,493	\$ 144,430	\$ 144,430	\$ 142,872	\$ 142,872	\$ 142,872	-1.1%
Buyout - Compensated Absences	851	-	1,661	1,661	2,061	1,649	1,649	-0.7%
FICA & Medicare	9,438	9,721	11,137	11,137	11,087	11,056	11,056	-0.7%
Health Insurance	52,484	37,339	36,967	36,967	35,858	25,877	25,877	-30.0%
Vision Insurance	592	414	414	414	414	414	414	0.0%
Dental Insurance	2,643	1,729	1,729	1,729	1,437	1,437	1,437	-16.9%
Wyoming Retirement	18,396	19,753	22,010	22,010	21,612	21,965	21,965	-0.2%
Workers' Compensation	372	274	453	453	288	287	287	-36.6%
State Unemployment	428	199	451	451	264	264	264	-41.5%
Disability/Life Insurance	1,325	1,380	1,582	1,582	1,380	1,380	1,380	-12.8%
General/Office Supplies	779	140	450	554	450	450	450	-18.8%
Jury Expenditures	-	55	600	600	1,500	1,500	1,500	150.0%
Professional Services	2,676	2,796	1,182	1,182	3,000	3,000	3,000	153.8%
Public Defender	1,650	585	3,818	3,818	2,000	2,000	2,000	-47.6%
Training, Travel, & Meetings	1,182	795	1,600	1,600	1,600	1,600	1,600	0.0%
Books & Publications	4,860	4,304	4,600	4,803	4,600	4,600	4,600	-4.2%
IT Services	17,386	17,357	25,761	25,761	26,449	26,650	26,650	3.5%
Liability Insurance	1,102	1,287	1,294	1,294	1,257	1,389	1,389	7.3%
<b>Total Municipal Judge</b>	<b>\$ 245,675</b>	<b>\$ 233,620</b>	<b>\$ 260,139</b>	<b>\$ 260,446</b>	<b>\$ 258,129</b>	<b>\$ 248,390</b>	<b>\$ 248,390</b>	<b>-4.6%</b>



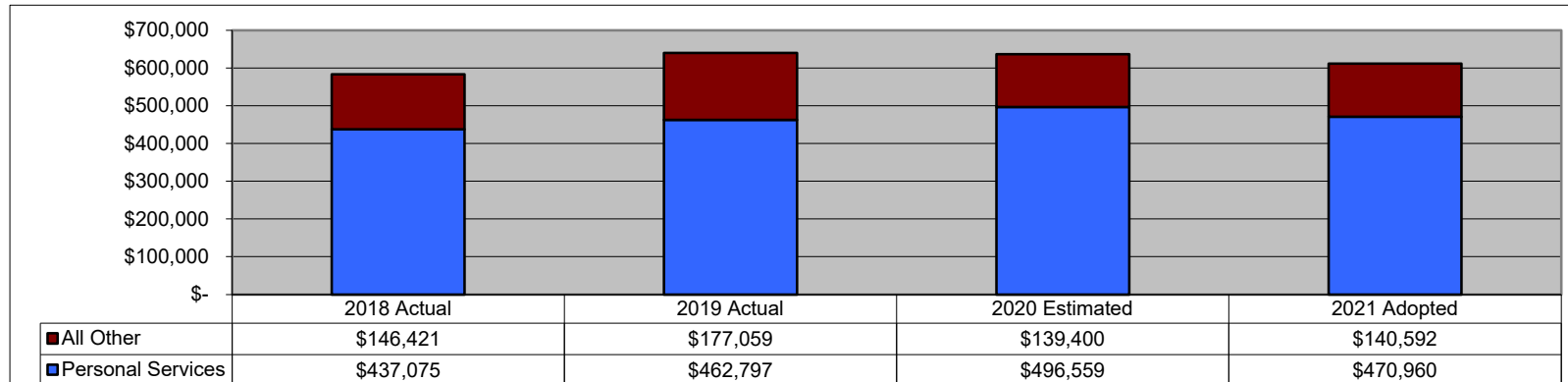
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 209,977	\$ 152,738	\$ 379,860	\$ 379,860	\$ 157,426	\$ 157,426	\$ 157,426	-58.6%
Buyout - Compensated Absences	6,221	3,157	5,990	5,990	3,027	1,816	1,816	-69.7%
FICA & Medicare	12,179	10,733	29,863	29,863	12,275	12,182	12,182	-59.2%
Health Insurance	22,207	22,429	66,615	66,615	21,539	15,544	15,544	-76.7%
Vision Insurance	256	264	792	792	264	264	264	-66.7%
Dental Insurance	801	801	2,769	2,769	876	876	876	-68.4%
Wyoming Retirement	29,115	22,306	58,246	58,246	23,980	24,371	24,371	-58.2%
Workers' Compensation	4,031	2,939	10,799	4,000	2,389	2,371	2,371	-40.7%
State Unemployment	163	140	541	541	106	106	106	-80.4%
Disability/Life Insurance	832	832	2,362	2,362	835	835	835	-64.6%
General/Office Supplies	895	57	3,300	3,300	10,300	1,000	1,000	-69.7%
Printing & Publication	-	-	3,000	3,000	-	-	-	-100.0%
Dues & Subscriptions	2,337	1,480	1,600	1,600	2,100	2,100	2,100	31.3%
Professional Services	-	17,160	5,000	10,516	55,000	30,000	30,000	185.3%
Training, Travel, & Meetings	15,144	13,257	7,529	7,529	15,500	12,500	12,500	66.0%
IT Services	8,351	5,716	5,998	5,998	6,092	5,710	5,710	-4.8%
Liability Insurance	1,538	1,416	3,456	3,456	1,385	1,531	1,531	-55.7%
Contingency	2,723	4,950	15,500	15,500	10,000	10,000	10,000	-35.5%
<b>Total Administration</b>	<b>\$ 316,770</b>	<b>\$ 260,375</b>	<b>\$ 603,220</b>	<b>\$ 601,937</b>	<b>\$ 323,094</b>	<b>\$ 278,632</b>	<b>\$ 278,632</b>	<b>-53.7%</b>



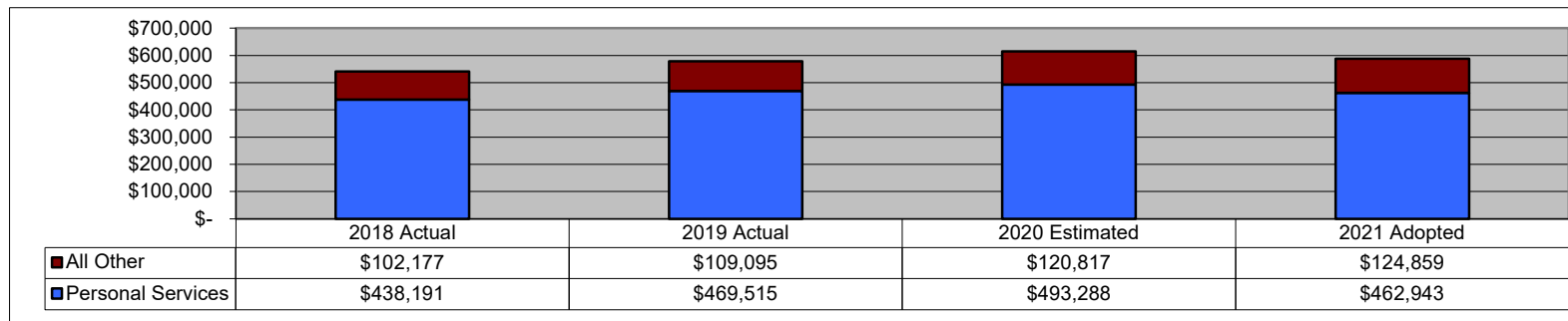
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
TOWN CLERK & PERSONNEL**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 288,734	\$ 300,401	\$ 315,690	\$ 315,690	\$ 315,690	\$ 326,742	\$ 326,742	3.5%
Salaries & Wages - Part-Time	-	-	10,150	10,150	20,280	-	-	-100.0%
Buyout - Compensated Absences	4,659	4,873	3,642	3,642	4,553	3,770	3,770	3.5%
FICA & Medicare	20,500	21,181	25,205	25,205	26,050	25,284	25,284	0.3%
Health Insurance	71,542	82,987	82,159	82,159	68,924	54,402	54,402	-33.8%
Vision Insurance	620	701	701	701	620	668	668	-4.7%
Dental Insurance	3,324	3,697	3,697	3,697	2,473	2,653	2,653	-28.2%
Wyoming Retirement	40,674	43,857	47,105	47,105	48,930	51,876	51,876	10.1%
Workers' Compensation	820	618	787	787	1,673	1,268	1,268	61.1%
State Unemployment	640	398	848	848	472	422	422	-50.2%
Disability/Life Insurance	2,254	2,242	2,525	2,525	2,404	2,525	2,525	0.0%
General/Office Supplies	2,513	1,827	3,700	3,700	1,200	1,000	1,000	-73.0%
Small Tools & Equipment <\$10K	795	15	350	350	350	350	350	0.0%
Printing & Publication	39,937	70,286	55,000	55,000	75,000	61,900	61,900	12.5%
Dues & Subscriptions	7,169	6,904	7,500	7,500	9,000	9,000	9,000	20.0%
Training, Travel, & Meetings	7,386	11,768	8,550	4,800	12,550	4,550	4,550	-5.2%
Employee Recruitment	42,579	42,682	28,000	28,000	41,000	20,000	20,000	-28.6%
Employee Recognition Program	14,625	9,962	5,100	5,100	10,100	2,100	2,100	-58.8%
IT Services	32,443	32,664	36,009	36,009	43,975	39,865	39,865	10.7%
Liability Insurance	2,282	2,793	2,991	2,991	2,956	3,177	3,177	6.2%
<b>Total Town Clerk &amp; Personnel</b>	<b>\$ 583,496</b>	<b>\$ 639,856</b>	<b>\$ 639,709</b>	<b>\$ 635,959</b>	<b>\$ 688,200</b>	<b>\$ 611,552</b>	<b>\$ 611,552</b>	<b>-3.8%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
FINANCE**

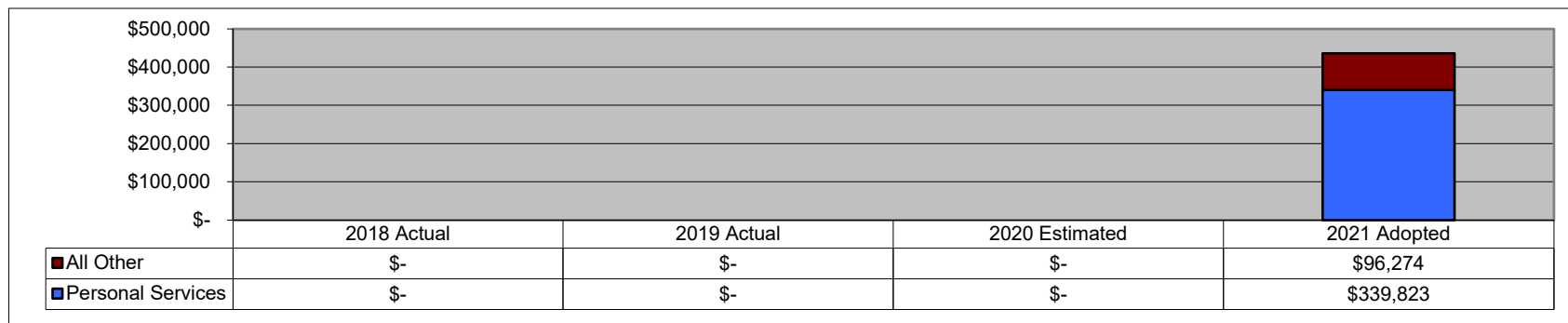
EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 288,319	\$ 308,060	\$ 324,613	\$ 324,613	\$ 323,399	\$ 323,543	\$ 323,543	-0.3%
Buyout - Compensated Absences	3,574	4,433	3,746	3,746	4,664	3,733	3,733	-0.3%
Overtime	-	-	-	-	500	-	-	---
FICA & Medicare	21,137	22,420	25,119	25,119	25,135	25,037	25,037	-0.3%
Health Insurance	75,774	81,471	80,657	80,657	78,238	53,519	53,519	-33.6%
Vision Insurance	658	708	708	708	708	685	685	-3.2%
Dental Insurance	3,117	3,400	3,400	3,400	2,818	2,638	2,638	-22.4%
Wyoming Retirement	41,187	44,992	49,611	49,611	49,551	49,955	49,955	0.7%
Workers' Compensation	833	633	1,030	1,030	836	650	650	-36.9%
State Unemployment	689	455	730	730	428	422	422	-42.2%
Disability/Life Insurance	2,903	2,943	3,674	3,674	2,782	2,761	2,761	-24.9%
General/Office Supplies	1,683	1,583	1,500	1,500	1,545	1,295	1,295	-13.7%
Printing & Publication	435	512	600	600	600	600	600	0.0%
Dues & Subscriptions	280	150	415	415	335	335	335	-19.3%
Professional Services	2,056	1,415	2,000	2,000	2,000	1,000	1,000	-50.0%
Auditing Services	49,500	54,500	62,000	62,000	60,000	60,000	60,000	-3.2%
Banking Fees	3,595	4,728	4,500	3,200	4,750	4,750	4,750	48.4%
Credit Card Fees	10,131	12,407	15,000	11,800	15,000	15,000	15,000	27.1%
Training, Travel, & Meetings	494	50	250	250	2,000	500	500	100.0%
IT Services	30,414	30,238	35,529	35,529	36,287	37,232	37,232	4.8%
Liability Insurance	3,589	3,511	3,523	3,523	2,845	4,147	4,147	17.7%
<b>Total Finance</b>	<b>\$ 540,368</b>	<b>\$ 578,610</b>	<b>\$ 618,605</b>	<b>\$ 614,105</b>	<b>\$ 614,421</b>	<b>\$ 587,802</b>	<b>\$ 587,802</b>	<b>-4.3%</b>





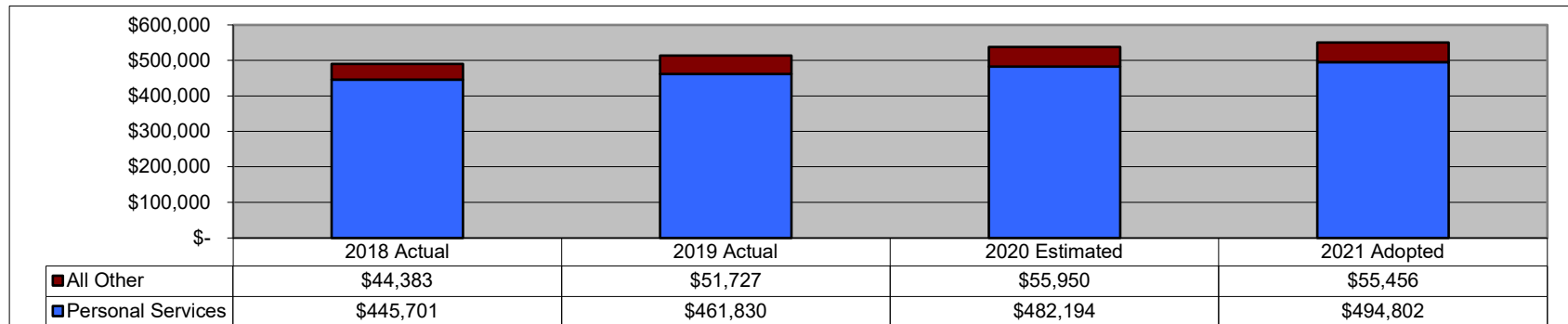
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**COMMUNITY DEVELOPMENT**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ -	\$ -	\$ -	\$ -	\$ 241,013	\$ 241,013	\$ 241,013	---
Buyout - Compensated Absences	-	-	-	-	3,476	2,781	2,781	---
FICA & Medicare	-	-	-	-	18,703	18,650	18,650	---
Health Insurance	-	-	-	-	43,078	31,087	31,087	---
Vision Insurance	-	-	-	-	528	528	528	---
Dental Insurance	-	-	-	-	1,752	1,752	1,752	---
Wyoming Retirement	-	-	-	-	36,647	37,245	37,245	---
Workers' Compensation	-	-	-	-	3,896	3,886	3,886	---
State Unemployment	-	-	-	-	211	211	211	---
Disability/Life Insurance	-	-	-	-	1,670	1,670	1,670	---
General/Office Supplies	-	-	-	-	2,000	1,000	1,000	---
Printing & Publication	-	-	-	-	40,000	40,000	40,000	---
Dues & Subscriptions	-	-	-	-	2,000	2,000	2,000	---
Professional Services	-	-	-	-	300,000	30,000	30,000	---
Training, Travel, & Meetings	-	-	-	-	11,000	11,000	11,000	---
IT Services	-	-	-	-	10,707	10,930	10,930	---
Liability Insurance	-	-	-	-	2,120	2,344	2,344	---
<b>Total Community Development</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 718,801</b>	<b>\$ 436,097</b>	<b>\$ 436,097</b>	<b>---</b>



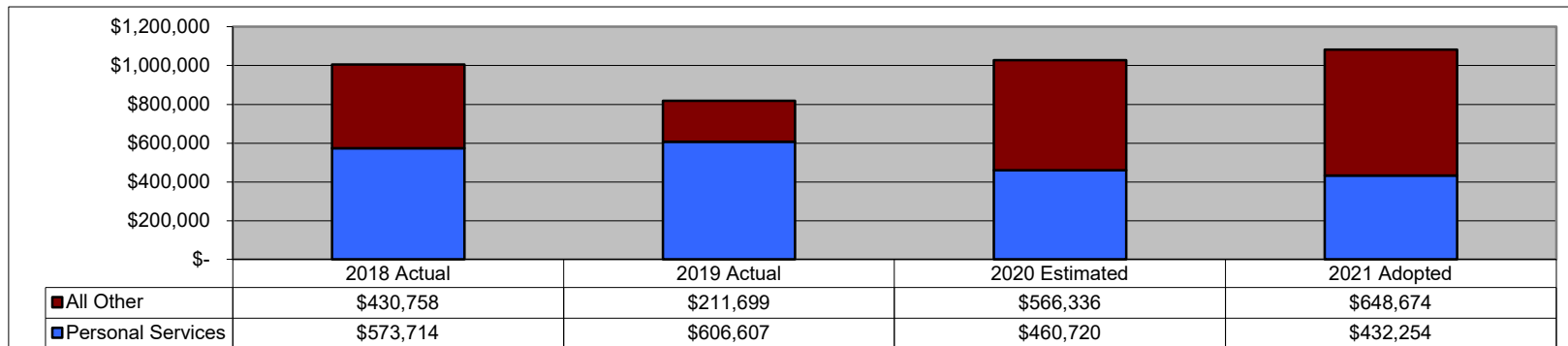
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
INFORMATION TECHNOLOGY**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 314,051	\$ 327,330	\$ 339,972	\$ 339,972	\$ 454,547	\$ 351,863	\$ 351,863	3.5%
Buyout - Compensated Absences	5,988	5,454	5,230	5,230	8,741	4,060	4,060	-22.4%
FICA & Medicare	24,203	25,167	26,408	26,408	35,442	27,228	27,228	3.1%
Health Insurance	45,373	45,826	45,369	45,369	88,309	48,185	48,185	6.2%
Vision Insurance	507	523	523	523	927	663	663	26.8%
Dental Insurance	2,243	2,617	2,617	2,617	3,178	2,302	2,302	-12.0%
Wyoming Retirement	43,098	46,046	49,250	49,250	62,914	52,045	52,045	5.7%
Workers' Compensation	7,031	5,800	9,357	9,357	7,405	5,416	5,416	-42.1%
State Unemployment	587	448	649	649	591	380	380	-41.4%
Disability/Life Insurance	2,620	2,620	2,819	2,819	3,563	2,660	2,660	-5.6%
Dues & Subscriptions	205	223	250	250	250	-	-	-100.0%
Repair & Maint - Shop Parts	573	90	523	523	526	526	526	0.6%
Repair & Maint - Shop Labor	240	211	680	680	340	340	340	-50.0%
Petroleum Products	1,579	334	449	449	399	399	399	-11.1%
Training, Travel, & Meetings	10,178	19,040	19,000	19,000	23,750	14,500	14,500	-23.7%
IT Services	29,112	28,771	32,030	32,030	50,985	36,269	36,269	13.2%
Liability Insurance	2,496	3,058	3,018	3,018	3,883	3,422	3,422	13.4%
<b>Total Information Technology</b>	<b>\$ 490,084</b>	<b>\$ 513,557</b>	<b>\$ 538,144</b>	<b>\$ 538,144</b>	<b>\$ 745,750</b>	<b>\$ 550,258</b>	<b>\$ 550,258</b>	<b>2.3%</b>



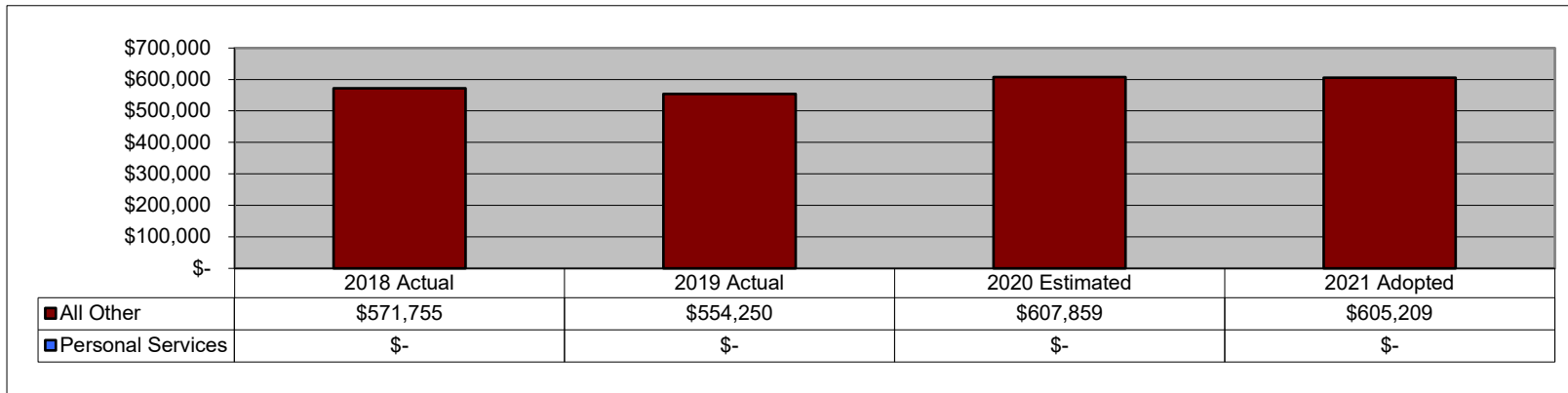
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
PLANNING**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 386,961	\$ 416,981	\$ 315,898	\$ 315,898	\$ 315,248	\$ 304,441	\$ 304,441	-3.6%
Salaries & Wages - Part Time	6,090	-	1,100	1,100	-	-	-	-100.0%
Buyout - Compensated Absences	5,920	6,608	4,860	4,860	6,062	3,513	3,513	-27.7%
FICA & Medicare	29,395	30,999	24,622	24,622	24,580	23,558	23,558	-4.3%
Health Insurance	76,401	77,163	54,188	54,188	64,556	44,864	44,864	-17.2%
Vision Insurance	887	854	590	590	650	625	625	5.9%
Dental Insurance	3,640	3,551	2,383	2,383	1,998	1,717	1,717	-27.9%
Wyoming Retirement	54,784	60,751	47,658	47,658	47,744	46,841	46,841	-1.7%
Workers Compensation	6,055	6,410	6,486	6,486	3,672	3,612	3,612	-44.3%
State Unemployment Tax	1,114	595	774	774	449	422	422	-45.5%
Disability/Life Insurance	2,467	2,694	2,161	2,161	2,762	2,661	2,661	23.1%
General/Office Supplies	2,258	818	2,650	2,650	5,150	2,027	2,027	-23.5%
Printing & Publication	12,967	4,642	3,500	3,500	8,000	2,000	2,000	-42.9%
Dues & Subscriptions	1,587	4,428	1,650	1,650	3,000	2,000	2,000	21.2%
Professional Services	361,789	155,568	495,113	495,113	1,055,000	570,500	470,500	-5.0%
Litigation	-	-	-	-	5,000	5,000	5,000	---
Training, Travel, & Meetings	11,226	5,190	9,877	9,877	11,500	3,000	3,000	-69.6%
Travel & Meetings (Board)	63	-	-	-	6,000	-	-	---
Public Workshops	4,135	-	-	-	3,000	-	-	---
IT Services	33,427	37,092	50,741	50,741	58,538	61,187	61,187	20.6%
Liability Insurance	3,306	3,961	2,805	2,805	2,773	2,960	2,960	5.5%
<b>Total Planning</b>	<b>\$ 1,004,472</b>	<b>\$ 818,306</b>	<b>\$ 1,027,056</b>	<b>\$ 1,027,056</b>	<b>\$ 1,625,682</b>	<b>\$ 1,080,928</b>	<b>\$ 980,928</b>	<b>-4.5%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
TOWN FACILITIES**

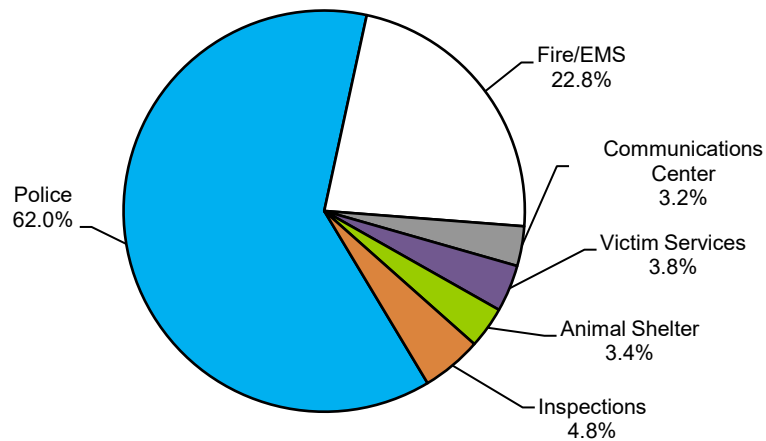
EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Town Hall	\$ 166,407	\$ 178,420	\$ 152,073	\$ 139,630	\$ 201,674	\$ 173,204	\$ 173,204	24.0%
155 Pearl St	-	-	34,580	34,580	56,098	56,110	56,110	62.3%
PW Yard	131,545	101,621	167,804	162,224	122,781	98,181	98,181	-39.5%
Parks Maintenance Building	-	-	29,389	29,389	55,320	55,320	55,320	88.2%
Vertical Harvest	-	-	6,700	6,700	15,740	15,740	15,740	134.9%
Snow King Sports & Events Center	98,386	63,521	110,551	107,551	77,931	70,831	70,831	-34.1%
Parking Garage	82,869	132,536	75,589	74,742	62,312	47,618	47,618	-36.3%
Recreation Center	-	-	-	-	23,858	23,858	23,858	---
Public Amenities	92,548	78,152						
Home Ranch Restrooms			35,578	34,795	50,383	44,876	44,876	29.0%
Deloney Restrooms			16,368	16,061	17,853	15,311	15,311	-4.7%
Miller Park Restrooms			2,187	2,187	4,584	4,160	4,160	90.2%
<b>Facilities</b>	<b>\$ 571,755</b>	<b>\$ 554,250</b>	<b>\$ 630,819</b>	<b>\$ 607,859</b>	<b>\$ 688,534</b>	<b>\$ 605,209</b>	<b>\$ 605,209</b>	<b>-0.4%</b>



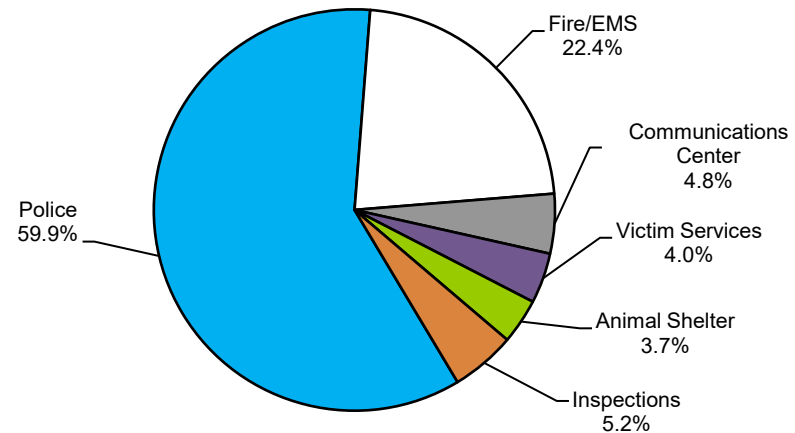
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**PUBLIC SAFETY**

DEPARTMENTS WITHIN PUBLIC SAFETY	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Police (Consolidated)	\$ 4,117,979	\$ 4,526,759	\$ 4,880,893	\$ 4,849,415	\$ 4,869,827	\$ 4,160,119	\$ 4,160,120	-14.2%
Fire/EMS (County)	1,398,322	1,707,904	1,782,914	1,782,914	2,007,984	1,559,273	1,559,273	-12.5%
Communications Center (County)	240,450	312,310	475,000	250,000	852,666	335,000	335,000	34.0%
Victim Services	225,773	289,402	304,040	295,138	299,066	280,620	280,620	-4.9%
Animal Shelter/Control	257,317	238,688	263,295	263,134	274,044	254,356	254,356	-3.3%
Building Inspections	361,052	393,025	381,537	379,037	393,472	359,886	359,887	-5.1%
<b>Total Public Safety</b>	<b>\$ 6,600,893</b>	<b>\$ 7,468,089</b>	<b>\$ 8,087,679</b>	<b>\$ 7,819,638</b>	<b>\$ 8,697,059</b>	<b>\$ 6,949,254</b>	<b>\$ 6,949,256</b>	<b>-11.1%</b>

FY2020 Estimated

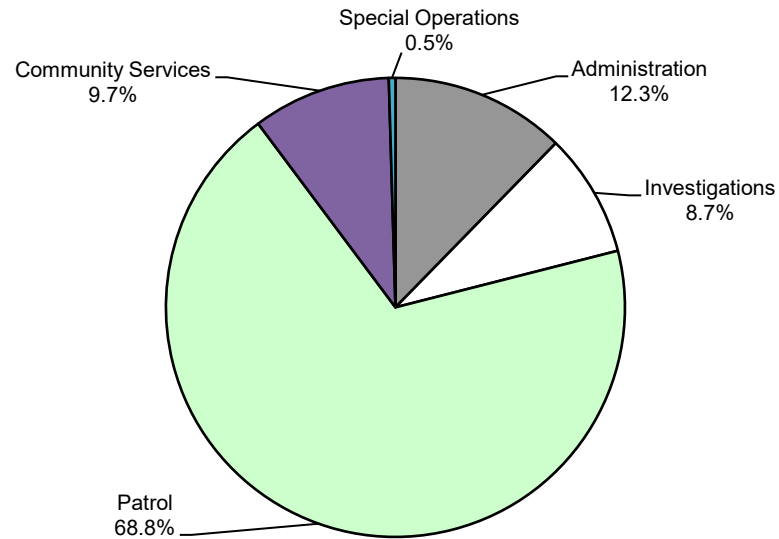


FY2021 Adopted



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
POLICE DIVISIONS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Administration	\$ 516,636	\$ 555,451	\$ 583,306	\$ 580,802	\$ 579,318	\$ 512,545	\$ 512,545	-11.8%
Investigations	367,512	414,662	411,948	407,255	391,949	362,311	362,312	-11.0%
Patrol	2,731,966	3,052,579	3,299,094	3,276,979	3,328,430	2,860,361	2,860,361	-12.7%
Community Service	486,377	481,362	570,371	568,548	547,186	405,508	405,508	-28.7%
Special Operations	15,488	22,705	16,174	15,831	22,944	19,394	19,394	22.5%
	<b>\$ 4,117,979</b>	<b>\$ 4,526,759</b>	<b>\$ 4,880,893</b>	<b>\$ 4,849,415</b>	<b>\$ 4,869,827</b>	<b>\$ 4,160,119</b>	<b>\$ 4,160,120</b>	<b>-14.2%</b>

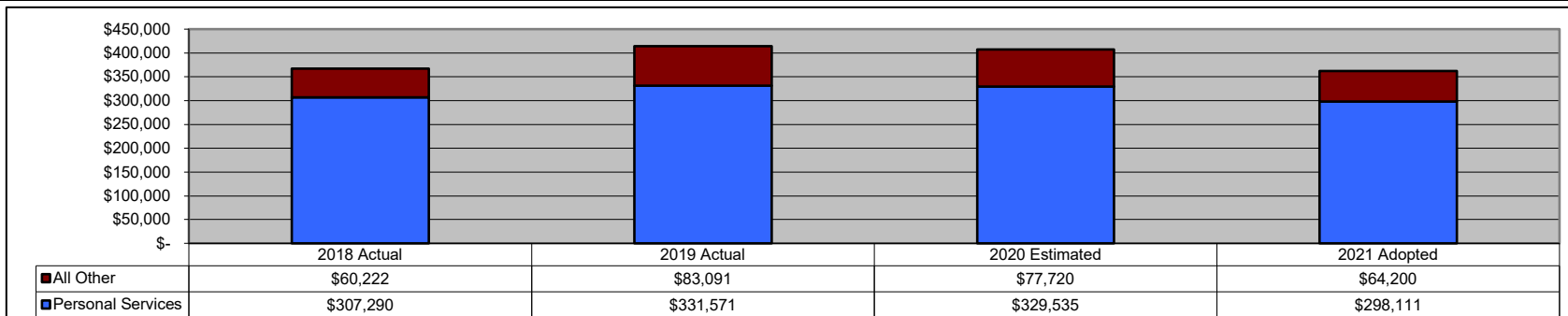


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**POLICE ADMINISTRATION**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 Est.</b>
Salaries & Wages - Regular	\$ 287,305	\$ 311,922	\$ 328,565	\$ 328,565	\$ 328,228	\$ 320,343	\$ 320,343	-2.5%
Buyout - Compensated Absences	3,980	5,718	5,055	5,055	6,312	3,696	3,696	-26.9%
Overtime	1,955	618	515	515	1,900	1,900	1,900	268.9%
FICA & Medicare	21,309	23,117	25,561	25,561	25,738	24,934	24,934	-2.5%
Health Insurance	63,139	63,770	63,133	63,133	61,239	44,193	44,193	-30.0%
Vision Insurance	712	734	734	734	734	898	898	22.3%
Dental Insurance	3,177	3,177	3,177	3,177	2,383	2,383	2,383	-25.0%
Wyoming Retirement	32,175	35,095	36,507	36,507	36,805	35,705	35,705	-2.2%
Workers' Compensation	5,377	4,582	7,315	4,000	4,672	5,145	5,145	28.6%
State Unemployment	525	336	793	793	465	465	465	-41.4%
Disability/Life Insurance	2,268	2,384	2,683	2,683	2,478	2,478	2,478	-7.6%
General/Office Supplies	2,480	3,125	3,000	3,783	3,000	2,900	2,900	-23.3%
Training Supplies	-	76	-	-	250	250	250	---
Uniforms	301	242	250	250	750	750	750	200.0%
Small Tools & Equipment <\$10K	148	2,564	500	500	500	500	500	0.0%
Small Tools & Equip (Grants)	20,000	19,826	20,000	20,000	20,000	-	-	-100.0%
Postage	303	-	250	250	250	250	250	0.0%
Printing & Publication	56	721	1,000	1,000	1,000	700	700	-30.0%
Dues and Subscriptions	1,910	1,955	2,240	2,270	2,540	2,240	2,240	-1.3%
Utilites - Car Storage	1,603	1,630	1,850	1,850	1,850	1,850	1,850	0.0%
Professional Services	660	-	-	-	-	-	-	---
Drug & Alcohol Testing	200	-	-	75	-	-	-	-100.0%
Repair & Maint - Vehicles	-	5	-	-	-	-	-	---
Vehicle Towing	-	-	100	100	500	200	200	100.0%
Repair & Maint - Shop Parts	751	1,144	2,300	2,300	1,201	1,201	1,201	-47.8%
Repair & Maint - Shop Labor	525	634	340	1,071	544	544	544	-49.2%
Petroleum Products	2,978	2,744	1,634	2,171	2,750	2,750	2,750	26.7%
Repair & Maint - Office	-	59	1,350	2,005	1,200	900	900	-55.1%
Training & Meetings	698	2,368	406	406	3,000	2,700	2,700	565.0%
Travel	2,500	1,643	3,814	3,814	3,000	2,700	2,700	-29.2%
Employee Overnight Lodging	-	1,879	-	-	500	200	200	---
Prisoner Expense	14,184	13,392	18,000	18,000	10,000	8,000	8,000	-55.6%
Employee Recognition Program	850	290	1,000	1,000	1,200	1,200	1,200	20.0%
Public Education	3,958	9,302	5,000	3,000	5,850	3,850	3,850	28.3%
Central equipment Fund Rental	15,100	15,500	16,400	16,400	15,800	-	-	-100.0%
IT Services	21,689	20,547	25,376	25,376	26,288	30,101	30,101	18.6%
Property Insurance	1,496	1,485	1,541	1,541	3,504	3,504	3,504	127.4%
Liability Insurance	2,324	2,867	2,917	2,917	2,887	3,115	3,115	6.8%
	<b>\$ 516,636</b>	<b>\$ 555,451</b>	<b>\$ 583,306</b>	<b>\$ 580,802</b>	<b>\$ 579,318</b>	<b>\$ 512,545</b>	<b>\$ 512,545</b>	<b>-11.8%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**POLICE INVESTIGATIONS**

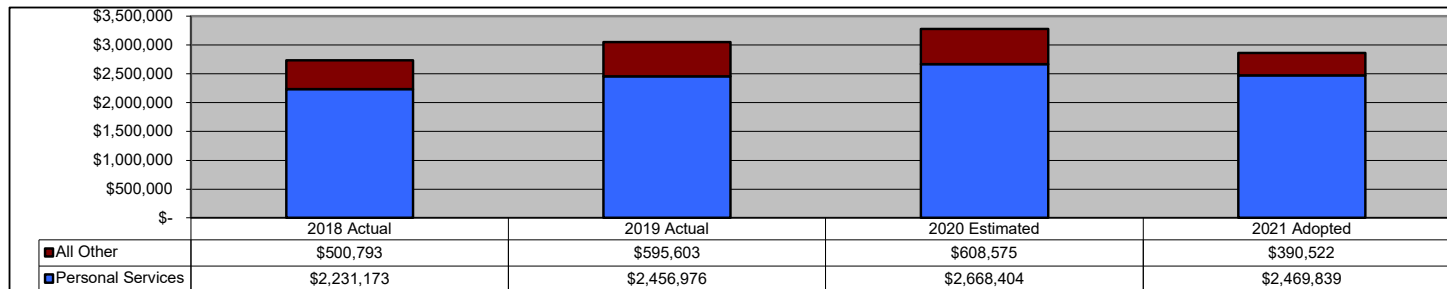
EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 176,978	\$ 192,466	\$ 199,431	\$ 199,431	\$ 199,382	\$ 199,382	\$ 199,382	0.0%
Salaries & Wages - Part-Time	813	8,725	175	175	9,000	9,000	9,000	5042.9%
Buyout - Compensated Absences	3,387	3,441	2,301	2,301	2,876	2,301	2,301	0.0%
Overtime	11,587	8,462	8,700	8,700	8,700	8,700	8,700	0.0%
Holiday Pay - PTO Buyback	1,081	1,523	2,500	2,500	2,500	2,500	2,500	0.0%
FICA & Medicare	14,142	15,916	16,303	16,303	17,018	16,974	16,974	4.1%
Health Insurance	66,621	67,287	66,615	66,615	40,630	29,321	29,321	-56.0%
Vision Insurance	769	688	628	628	628	628	628	0.0%
Dental Insurance	3,504	3,504	3,504	3,504	1,161	1,161	1,161	-66.9%
Wyoming Retirement	23,330	25,210	25,077	25,077	22,338	22,342	22,342	-10.9%
Workers' Compensation	2,982	2,489	4,611	2,000	3,313	3,304	3,304	65.2%
State Unemployment	652	492	305	305	528	528	528	73.1%
Disability/Life Insurance	1,444	1,368	1,996	1,996	1,970	1,970	1,970	-1.3%
General/Office Supplies	2,742	2,977	3,200	3,200	3,200	2,799	2,800	-12.5%
Uniforms	660	600	850	850	1,200	1,000	1,000	17.6%
Small Tools & Equipment <\$10K	-	2,120	400	400	400	300	300	-25.0%
Postage	934	1,238	1,500	1,500	1,500	1,300	1,300	-13.3%
Professional Services	1,018	1,100	2,000	2,000	2,000	2,000	2,000	0.0%
Repair & Maint - Shop Parts	1,934	2,666	4,109	4,109	4,000	4,000	4,000	-2.7%
Repair & Maint - Shop Labor	1,516	1,576	3,740	3,740	2,380	2,380	2,380	-36.4%
Repair & Maint - Equipment	-	-	350	400	250	250	250	-37.5%
Petroleum Products	5,272	7,408	9,132	7,000	8,525	8,525	8,525	21.8%
Training & Meetings	567	1,930	1,400	1,400	3,000	2,800	2,800	100.0%
Travel	83	4	1,800	1,800	3,000	2,800	2,800	55.6%
Central Equipment Fund Rental	6,000	21,800	12,300	12,300	12,600	-	-	-100.0%
IT Services	37,970	37,769	37,148	37,148	38,017	34,020	34,020	-8.4%
Liability Insurance	1,526	1,903	1,873	1,873	1,833	2,026	2,026	8.2%
	<b>\$ 367,512</b>	<b>\$ 414,662</b>	<b>\$ 411,948</b>	<b>\$ 407,255</b>	<b>\$ 391,949</b>	<b>\$ 362,311</b>	<b>\$ 362,312</b>	<b>-11.0%</b>





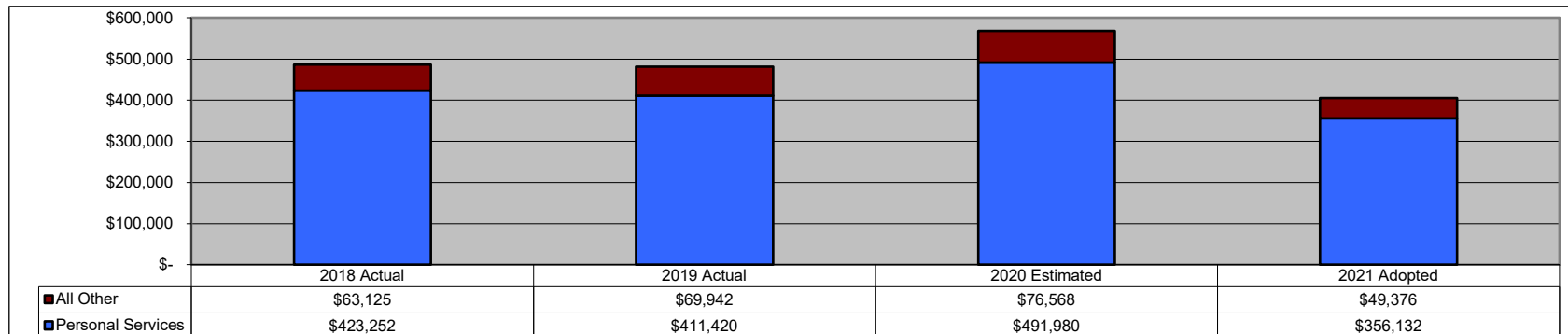
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
POLICE PATROL**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 1,290,290	\$ 1,480,786	\$ 1,636,759	\$ 1,636,759	\$ 1,677,001	\$ 1,622,001	\$ 1,622,001	-0.9%
Buyout - Compensated Absences	20,570	19,570	19,262	19,262	24,188	18,715	18,715	-2.8%
Overtime	96,121	72,888	89,600	89,600	105,400	105,400	105,400	17.6%
Holiday Pay - PTO Buyback	24,103	49,490	19,700	33,413	19,700	19,700	19,700	-41.0%
FICA & Medicare	104,993	123,047	137,626	137,626	139,711	135,085	135,085	-1.8%
Health Insurance	473,666	478,400	518,033	518,033	502,492	347,080	347,080	-33.0%
Vision Insurance	4,458	4,264	4,856	4,856	4,913	4,649	4,649	-4.3%
Dental Insurance	21,537	21,911	23,879	23,879	17,038	16,162	16,162	-32.3%
Wyoming Retirement	156,181	177,557	180,436	180,436	182,043	175,884	175,884	-2.5%
Workers' Compensation	33,326	29,063	45,440	23,400	26,070	25,163	25,163	7.5%
State Unemployment	4,468	3,066	4,517	4,517	2,640	2,534	2,534	-43.9%
Disability/Life Insurance	16,635	16,996	17,123	17,123	17,391	16,488	16,488	-3.7%
General/Office Supplies	6,864	6,295	6,000	7,487	6,750	6,750	6,750	-9.8%
Uniforms	8,677	7,633	9,500	9,500	8,500	8,500	8,500	-10.5%
Small Tools & Equipment <\$10K	16,882	30,851	17,825	17,825	22,025	22,025	22,025	23.6%
Professional Services	12,348	43,622	29,525	29,525	14,950	14,950	14,950	-49.4%
Repair & Maint - Vehicles	2,464	-	-	-	-	-	-	---
Repair & Maint - Shop Parts	36,292	32,152	33,000	33,000	34,000	34,000	34,000	3.0%
Repair & Maint - Shop Labor	15,877	16,318	22,440	22,440	22,440	22,440	22,440	0.0%
Repair & Maint - Equipment	3,037	2,078	3,700	3,700	3,450	3,450	3,450	-6.8%
Petroleum Products	51,723	51,825	58,275	43,000	49,500	49,500	49,500	15.1%
Uniform Cleaning	8,360	6,628	10,000	10,000	9,000	9,000	9,000	-10.0%
Training & Meetings	12,731	11,773	38,945	38,945	20,070	20,070	20,070	-48.5%
Travel	7,150	12,387	10,000	10,000	13,000	13,000	13,000	30.0%
Range Training	10,260	9,474	8,750	8,750	10,350	10,350	10,350	18.3%
Alcohol/Tobacco Grant Enforcement	810	1,560	3,000	3,000	4,020	4,020	4,020	34.0%
Central Equipment Fund Rental	136,900	194,100	195,000	195,000	233,400	-	-	-100.0%
IT Services	138,075	136,800	139,604	139,604	143,635	137,672	137,672	-1.4%
Liability Insurance	11,240	14,273	15,159	15,159	14,753	15,773	15,773	4.1%
	<b>\$ 2,731,966</b>	<b>\$ 3,052,579</b>	<b>\$ 3,299,094</b>	<b>\$ 3,276,979</b>	<b>\$ 3,328,430</b>	<b>\$ 2,860,361</b>	<b>\$ 2,860,361</b>	<b>-12.7%</b>



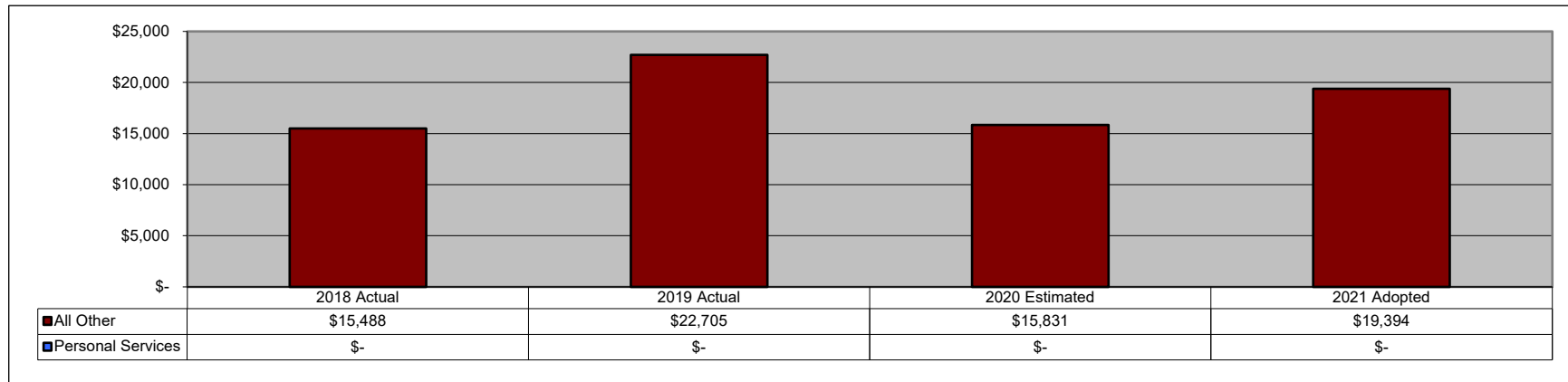
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**POLICE COMMUNITY SERVICE OFFICERS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 234,509	\$ 241,698	\$ 291,789	\$ 291,789	\$ 294,705	\$ 237,450	\$ 237,450	-18.6%
Salaries & Wages - Part-Time	6,139	8,143	1,370	1,370	-	-	-	-100.0%
Buyout - Compensated Absences	2,762	2,614	3,366	3,366	4,251	2,740	2,740	-18.6%
Overtime	11,198	8,053	9,250	9,250	10,500	10,500	10,500	13.5%
Holiday Pay - PTO Buyback	1,348	2,071	3,000	3,000	3,000	3,000	3,000	0.0%
FICA & Medicare	18,884	19,149	23,622	23,622	23,903	19,407	19,407	-17.8%
Health Insurance	104,373	86,352	107,694	107,694	80,477	42,533	42,533	-60.5%
Vision Insurance	1,019	913	1,177	1,177	953	689	689	-41.5%
Dental Insurance	4,810	4,497	5,665	5,665	2,823	1,947	1,947	-65.6%
Wyoming Retirement	29,828	30,167	35,119	35,119	37,485	31,291	31,291	-10.9%
Workers' Compensation	5,902	5,392	8,186	5,900	4,653	3,778	3,778	-36.0%
State Unemployment	553	511	1,065	1,065	512	407	407	-61.8%
Disability/Life Insurance	1,927	1,860	2,963	2,963	3,017	2,390	2,390	-19.3%
General/Office Supplies	1,063	3,154	1,900	1,899	1,900	1,900	1,900	0.1%
Uniforms	1,066	569	1,000	1,463	2,000	2,000	2,000	36.7%
Small Tools & Equipment <\$10K	755	742	850	850	850	850	850	0.0%
Repair & Maint - Shop Parts	2,483	6,826	8,050	8,050	7,500	7,500	7,500	-6.8%
Repair & Maint - Shop Labor	4,009	8,190	5,100	5,100	5,780	5,780	5,780	13.3%
Repair & Maint - Equipment	-	511	500	500	500	500	500	0.0%
Petroleum Products	7,455	6,719	7,715	7,715	7,150	7,150	7,150	-7.3%
Training & Meetings	435	805	2,135	2,135	2,990	2,990	2,990	40.0%
Travel	475	972	850	850	850	850	850	0.0%
Central Equipment Fund Rental	18,400	18,400	24,600	24,600	26,900	-	-	-100.0%
IT Services	24,585	20,615	20,816	20,816	21,894	17,547	17,547	-15.7%
Liability Insurance	1,984	2,437	2,590	2,590	2,593	2,309	2,309	-10.8%
	<b>\$ 486,377</b>	<b>\$ 481,362</b>	<b>\$ 570,371</b>	<b>\$ 568,548</b>	<b>\$ 547,186</b>	<b>\$ 405,508</b>	<b>\$ 405,508</b>	<b>-28.7%</b>



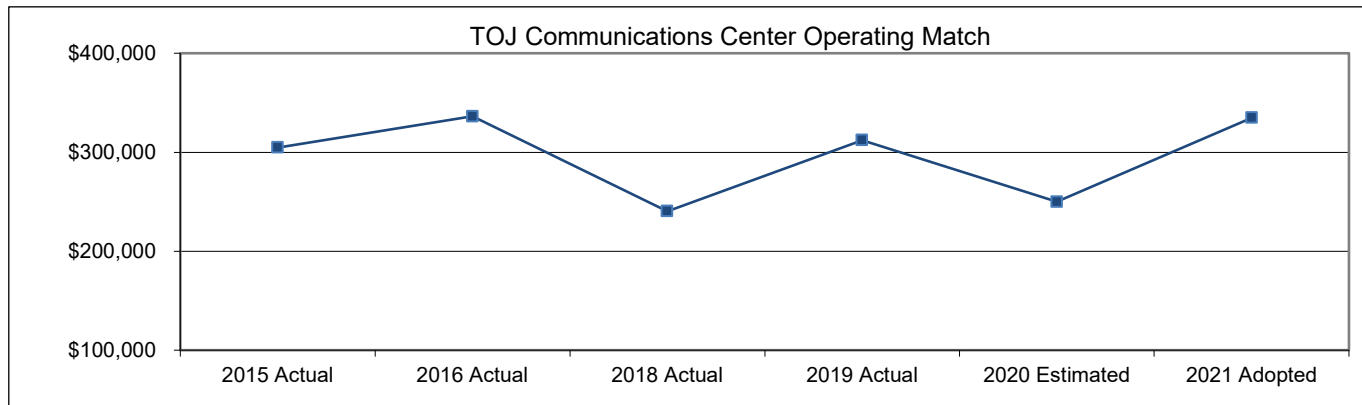
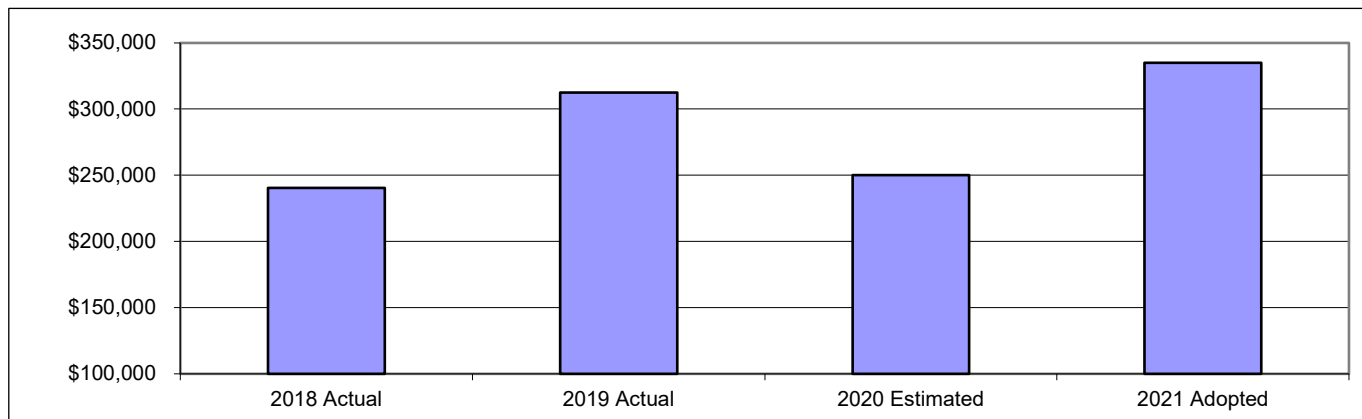
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
POLICE SPECIAL OPERATIONS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Supplies & Materials	\$ 5,913	\$ 11,214	\$ 9,656	\$ 10,233	\$ 8,650	\$ 6,650	\$ 6,650	-35.0%
Uniforms	2,002	3,556	594	1,140	2,500	2,400	2,400	110.5%
Repair & Maint - Shop Parts	209	199	477	250	400	400	400	60.0%
Repair & Maint - Shop Labor	317	585	1,224	1,598	544	544	544	-66.0%
Repairs and Maintenance-Equip	48	141	1,500	50	2,500	2,400	2,400	4700.0%
Petroleum Products	-	-	123	-	-	-	-	---
Training & Meetings	1,086	4,824	1,600	600	4,350	4,000	4,000	566.7%
Travel	5,438	2,186	1,000	1,960	4,000	3,000	3,000	53.1%
	<b>\$ 15,488</b>	<b>\$ 22,705</b>	<b>\$ 16,174</b>	<b>\$ 15,831</b>	<b>\$ 22,944</b>	<b>\$ 19,394</b>	<b>\$ 19,394</b>	<b>22.5%</b>



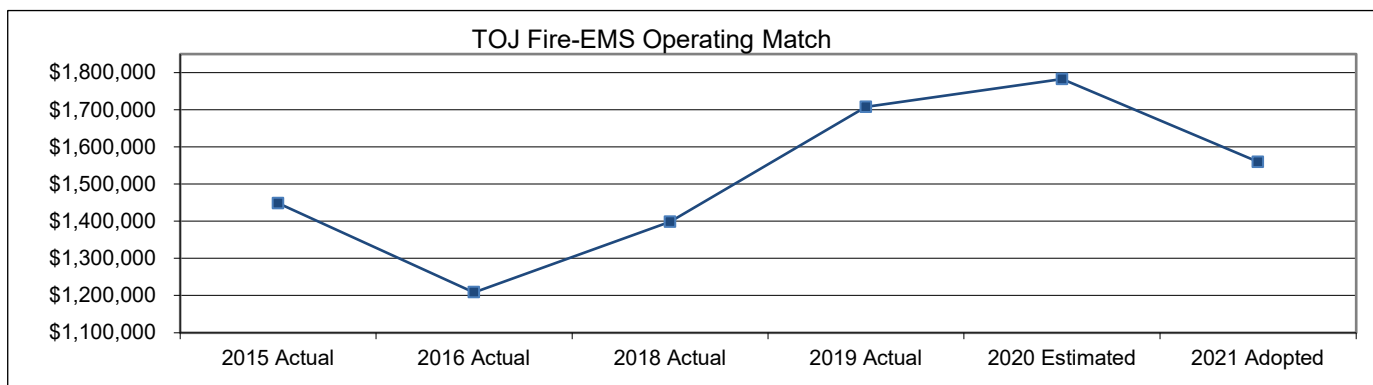
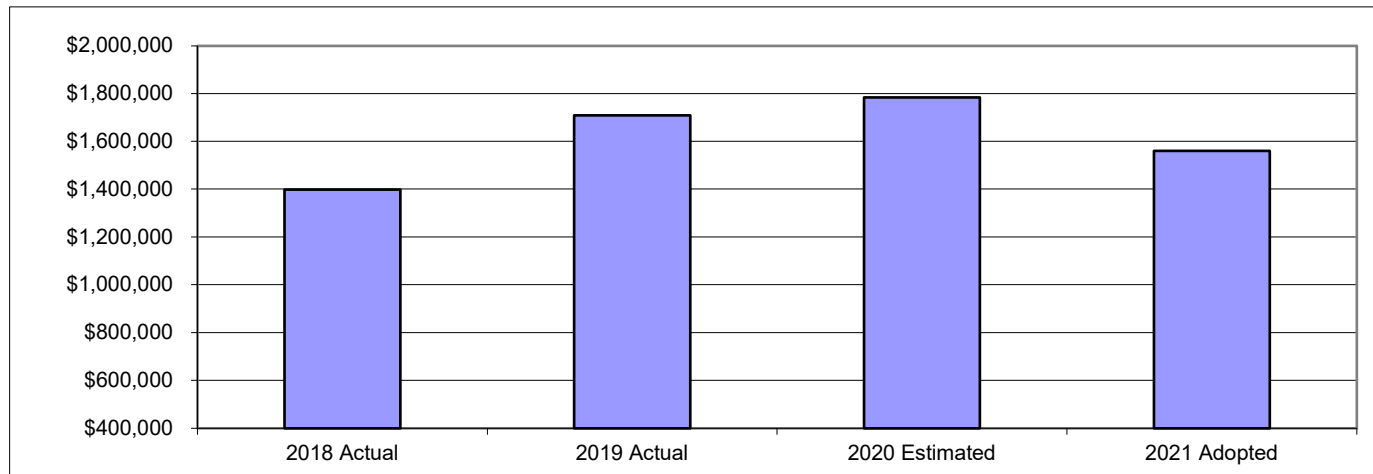
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
COMMUNICATIONS CENTER**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Contracted Services (County)	\$ 240,450	\$ 312,310	\$ 475,000	\$ 250,000	\$ 852,666	\$ 335,000	\$ 335,000	34.0%
<b>Total Communications Center</b>	<b>\$ 240,450</b>	<b>\$ 312,310</b>	<b>\$ 475,000</b>	<b>\$ 250,000</b>	<b>\$ 852,666</b>	<b>\$ 335,000</b>	<b>\$ 335,000</b>	<b>34.0%</b>



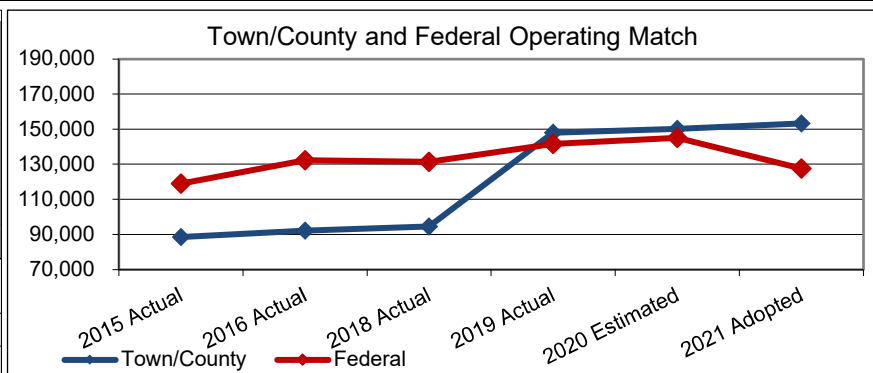
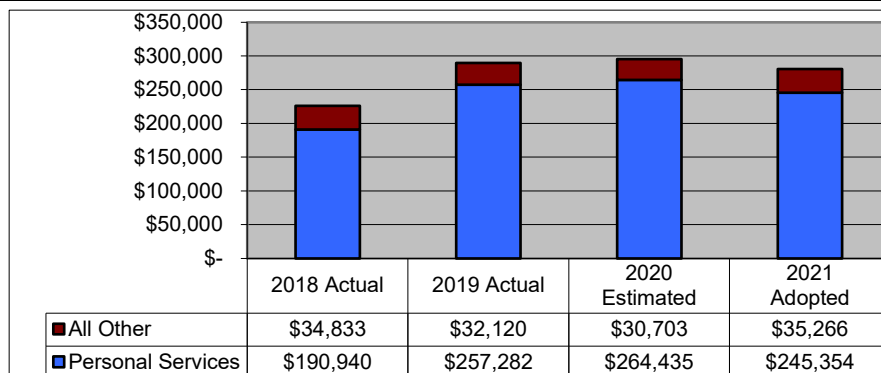
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
FIRE/EMS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Contracted Services (County)	\$ 1,398,322	\$ 1,707,904	\$ 1,782,914	\$ 1,782,914	\$ 2,007,984	\$ 1,559,273	\$ 1,559,273	-12.5%
<b>Total Fire/EMS</b>	<b>\$ 1,398,322</b>	<b>\$ 1,707,904</b>	<b>\$ 1,782,914</b>	<b>\$ 1,782,914</b>	<b>\$ 2,007,984</b>	<b>\$ 1,559,273</b>	<b>\$ 1,559,273</b>	<b>-12.5%</b>



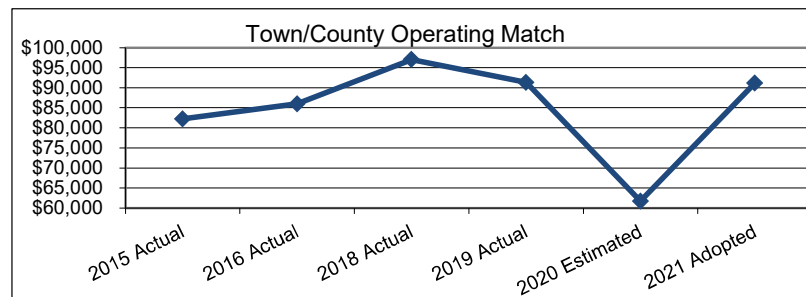
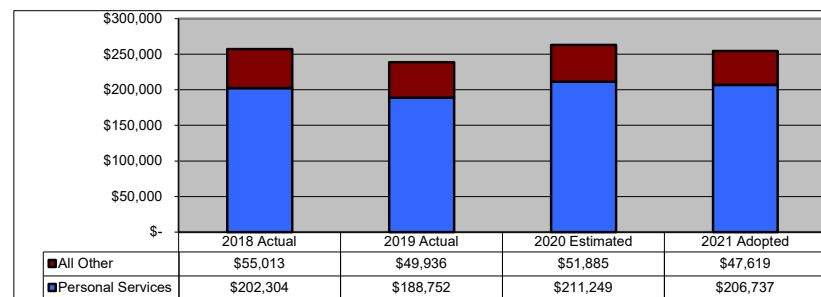
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**VICTIM SERVICES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 107,680	\$ 152,006	\$ 157,177	\$ 157,177	\$ 157,177	\$ 157,177	\$ 157,177	0.0%
Salaries & Wages - Part-Time	16,622	-	-	-	-	-	-	---
Buyout - Compensated Absences	351	278	1,814	1,814	2,267	1,814	1,814	0.0%
Overtime	2,758	3,877	5,040	5,040	5,040	5,040	5,040	0.0%
FICA & Medicare	9,191	11,170	12,548	12,548	12,583	12,548	12,548	0.0%
Health Insurance	32,049	54,799	54,251	54,251	52,623	37,976	37,976	-30.0%
Vision Insurance	256	1,452	424	424	488	488	488	15.1%
Dental Insurance	1,542	6,798	2,710	2,710	1,481	1,481	1,481	-45.4%
Wyoming Retirement	15,752	22,136	24,011	24,011	24,080	24,472	24,472	1.9%
Workers' Compensation	3,078	2,772	4,348	4,348	2,449	2,442	2,442	-43.8%
State Unemployment	560	461	541	541	317	317	317	-41.4%
Disability/Life Insurance	1,101	1,532	1,571	1,571	1,599	1,599	1,599	1.8%
General/Office Supplies	2,272	3,060	2,589	2,589	2,589	2,589	2,589	0.0%
Phone Communications	512	291	2,352	-	1,872	1,872	1,872	---
Professional Services	-	-	3,700	-	3,700	3,700	3,700	---
Translation Services	600	434	600	600	600	600	600	0.0%
Training, Travel, & Meetings	4,682	6,205	2,109	2,109	2,109	2,109	2,109	0.0%
Employee Recruitment	-	-	1,500	1,500	1,500	1,500	1,500	0.0%
Emergency Assistance	1,714	1,950	2,626	2,626	2,626	2,626	2,626	0.0%
Advertising & Outreach	14,067	9,118	10,850	8,000	9,350	6,350	6,350	-20.6%
IT Services	9,987	9,843	11,866	11,866	13,233	12,392	12,392	4.4%
Liability Insurance	999	1,220	1,413	1,413	1,383	1,528	1,528	8.1%
<b>Total Victim Services</b>	<b>\$ 225,773</b>	<b>\$ 289,402</b>	<b>\$ 304,040</b>	<b>\$ 295,138</b>	<b>\$ 299,066</b>	<b>\$ 280,620</b>	<b>\$ 280,620</b>	<b>-4.9%</b>



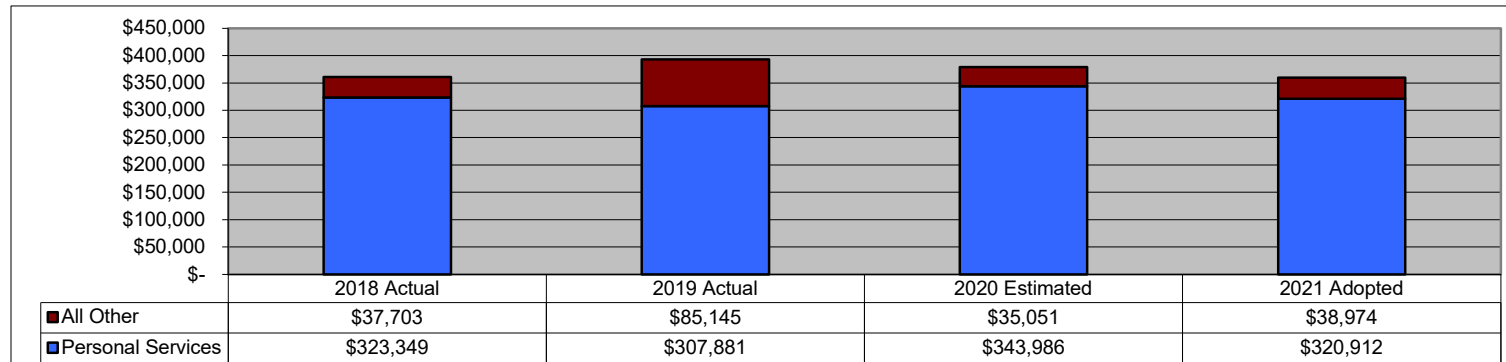
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**ANIMAL SHELTER**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 96,651	\$ 95,837	\$ 102,944	\$ 102,944	\$ 100,948	\$ 100,948	\$ 100,948	-1.9%
Salaries & Wages - Part-Time	30,301	24,329	35,000	35,000	35,000	35,000	35,000	0.0%
Buyout - Compensated Absences	2,380	1,685	1,188	1,188	1,456	1,165	1,165	-1.9%
Overtime	3,396	2,627	3,050	3,050	3,300	3,300	3,300	8.2%
Holiday Pay - PTO Buyback	657	229	500	500	500	500	500	0.0%
FICA & Medicare	9,649	8,763	10,915	10,915	10,802	10,780	10,780	-1.2%
Health Insurance	38,711	35,733	35,377	35,377	46,309	33,419	33,419	-5.5%
Vision Insurance	415	404	568	568	568	568	568	0.0%
Dental Insurance	1,837	1,662	1,662	1,662	1,842	1,842	1,842	10.8%
Wyoming Retirement	13,978	14,048	15,725	15,725	15,465	15,718	15,718	0.0%
Workers' Compensation	2,764	2,214	3,781	2,000	2,102	2,098	2,098	4.9%
State Unemployment	460	197	568	568	333	333	333	-41.4%
Disability/Life Insurance	1,105	1,024	1,752	1,752	1,066	1,066	1,066	-39.2%
Operating Supplies	8,221	5,908	7,100	7,100	7,100	6,900	6,900	-2.8%
Small Tools & Equipment <\$10K	2,999	1,371	1,500	1,500	1,500	1,100	1,100	-26.7%
Printing & Publication	420	420	800	800	800	600	600	-25.0%
Utilities	9,955	9,460	9,200	8,000	10,200	9,700	9,700	21.3%
Medical & Legal Services	3,004	2,464	-	-	3,600	3,200	3,200	---
Repair & Maint - Shop Parts	120	357	345	479	400	400	400	-16.5%
Repair & Maint - Shop Labor	194	50	340	3,026	340	340	340	-88.8%
Petroleum Products	347	216	543	543	232	232	232	-57.3%
Repair & Maint - Buildings	3,699	3,701	2,000	2,000	4,000	3,800	3,800	90.0%
Trash Collection	1,290	1,298	1,600	1,600	1,400	1,200	1,200	-25.0%
Training, Travel, & Meetings	595	1,984	1,900	1,900	1,900	1,700	1,700	-10.5%
Preventive Animal Care	2,558	1,038	2,500	2,500	2,500	2,500	2,500	0.0%
Central Equipment Fund Rental	7,800	7,800	6,300	6,300	4,700	-	-	-100.0%
IT Services	11,168	11,026	13,164	13,164	12,942	13,082	13,082	-0.6%
Property Insurance	1,681	1,669	1,732	1,732	1,543	1,543	1,543	-10.9%
Liability Insurance	962	1,174	1,241	1,241	1,196	1,322	1,322	6.5%
<b>Total Animal Shelter</b>	<b>\$ 257,317</b>	<b>\$ 238,688</b>	<b>\$ 263,295</b>	<b>\$ 263,134</b>	<b>\$ 274,044</b>	<b>\$ 254,356</b>	<b>\$ 254,356</b>	<b>-3.3%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**BUILDING INSPECTIONS**

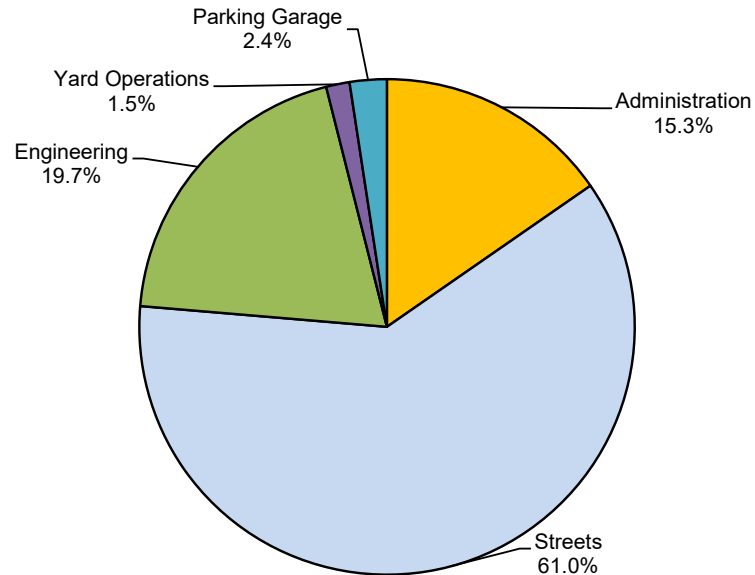
EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 201,474	\$ 189,778	\$ 215,251	\$ 215,251	\$ 214,312	\$ 214,312	\$ 214,312	-0.4%
Buyout - Compensated Absences	2,138	1,212	2,484	2,484	3,091	2,473	2,473	-0.4%
FICA & Medicare	15,208	13,753	16,656	16,656	16,631	16,584	16,584	-0.4%
Health Insurance	66,621	67,287	66,615	66,615	64,617	46,631	46,631	-30.0%
Vision Insurance	668	688	688	688	688	688	688	0.0%
Dental Insurance	2,769	2,769	2,769	2,769	2,353	2,353	2,353	-15.0%
Wyoming Retirement	28,303	27,821	32,606	32,606	32,557	33,088	33,088	1.5%
Workers' Compensation	3,355	2,394	4,355	4,355	2,454	2,445	2,445	-43.9%
State Unemployment	813	374	541	541	317	317	317	-41.4%
Disability/Life Insurance	2,000	1,805	2,021	2,021	2,021	2,021	2,021	0.0%
General/Office Supplies	1,304	2,862	2,000	2,000	2,000	1,499	1,500	-25.0%
Uniforms	421	-	600	600	400	400	400	-33.3%
Dues & Subscriptions	1,144	2,348	100	100	850	850	850	750.0%
Professional Services	12,631	48,816	3,000	3,000	8,500	3,500	3,500	16.7%
Repair & Maint - Shop Parts	177	884	1,380	1,380	1,101	1,101	1,101	-20.2%
Repair & Maint - Shop Labor	225	244	816	816	680	680	680	-16.7%
Petroleum Products	825	699	885	885	825	825	825	-6.8%
Training, Travel, & Meetings	655	5,936	6,500	4,000	8,500	2,500	2,500	-37.5%
Books & Publications	367	1,058	-	-	1,000	1,000	1,000	---
Central Equipment Fund Rental	7,400	7,400	7,400	7,400	9,200	-	-	-100.0%
IT Services	10,873	12,942	12,935	12,935	19,490	24,535	24,535	89.7%
Liability Insurance	1,681	1,956	1,935	1,935	1,885	2,084	2,084	7.7%
<b>Total Building Inspections</b>	<b>\$ 361,052</b>	<b>\$ 393,025</b>	<b>\$ 381,537</b>	<b>\$ 379,037</b>	<b>\$ 393,472</b>	<b>\$ 359,886</b>	<b>\$ 359,887</b>	<b>-5.1%</b>





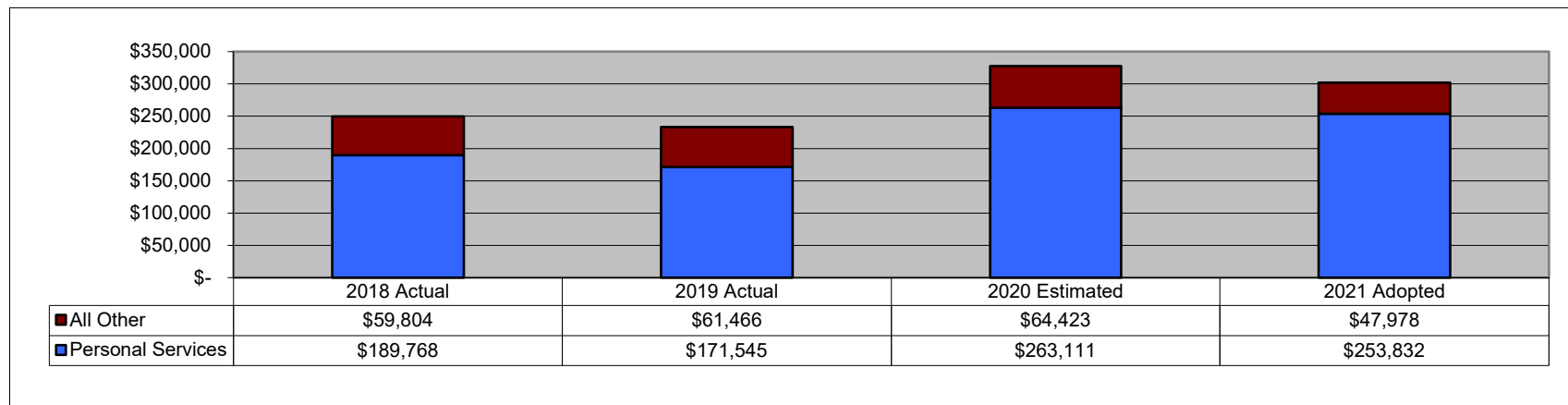
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
PUBLIC WORKS**

DEPARTMENTS WITHIN PUBLIC WORKS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Public Works Administration	\$ 249,572	\$ 233,011	\$ 327,534	\$ 327,534	\$ 312,220	\$ 301,810	\$ 301,810	-7.9%
Streets	1,682,606	1,943,289	1,650,996	1,641,450	1,842,650	1,200,488	1,200,488	-26.9%
Engineering	391,811	437,127	477,362	473,172	591,368	387,904	387,905	-18.0%
Yard Operations	36,685	35,073	41,925	41,879	49,351	30,197	30,197	-27.9%
Parking Garage	82,869	132,536	75,589	74,742	62,312	47,618	47,618	-36.3%
<b>Total Public Works</b>	<b>\$ 2,443,543</b>	<b>\$ 2,781,036</b>	<b>\$ 2,573,406</b>	<b>\$ 2,558,777</b>	<b>\$ 2,857,901</b>	<b>\$ 1,968,017</b>	<b>\$ 1,968,018</b>	<b>-23.1%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
PUBLIC WORKS ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 123,483	\$ 107,787	\$ 161,862	\$ 161,862	\$ 169,792	\$ 169,792	\$ 169,792	4.9%
Buyout - Compensated Absences	705	1,373	2,041	2,041	2,449	1,959	1,959	-4.0%
Overtime	-	69	-	-	-	-	-	---
FICA & Medicare	8,886	8,015	12,538	12,538	13,176	13,139	13,139	4.8%
Health Insurance	33,310	33,644	51,813	51,813	50,250	36,263	36,263	-30.0%
Vision Insurance	385	396	564	564	514	514	514	-8.9%
Dental Insurance	1,752	1,752	2,726	2,726	1,906	1,906	1,906	-30.1%
Wyoming Retirement	17,554	15,797	24,466	24,466	25,859	26,281	26,281	7.4%
Workers' Compensation	2,394	1,453	3,660	3,660	2,200	2,199	2,199	-39.9%
State Unemployment	252	247	421	421	246	246	246	-41.6%
Disability/Life Insurance	1,047	1,012	3,020	3,020	1,533	1,533	1,533	-49.2%
Litigation	-	-	-	-	5,000	5,000	5,000	---
IT Services	33,999	34,684	37,333	37,333	37,801	41,327	41,327	10.7%
Property Insurance	24,795	24,614	25,520	25,520	-	-	-	-100.0%
Liability Insurance	1,010	2,168	1,570	1,570	1,494	1,651	1,651	5.2%
<b>Total Administration</b>	<b>\$ 249,572</b>	<b>\$ 233,011</b>	<b>\$ 327,534</b>	<b>\$ 327,534</b>	<b>\$ 312,220</b>	<b>\$ 301,810</b>	<b>\$ 301,810</b>	<b>-7.9%</b>

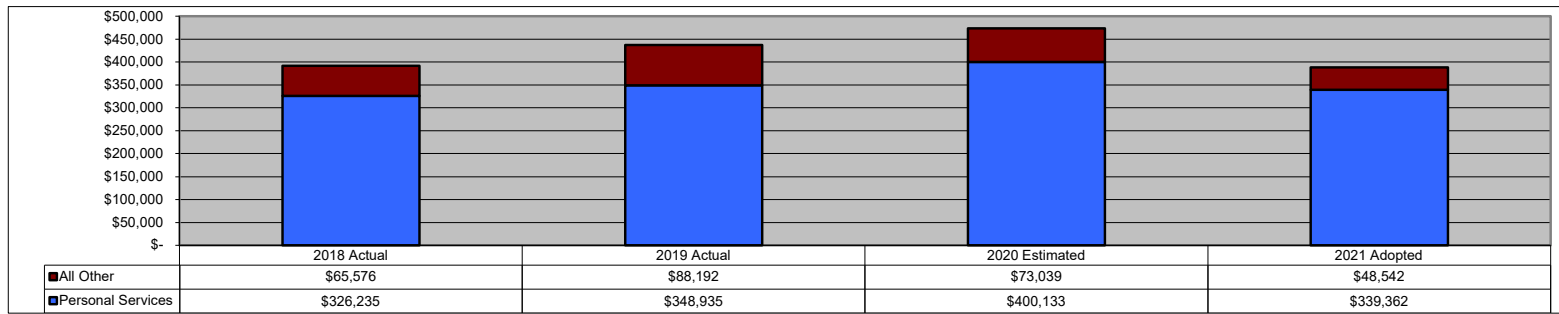


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**STREETS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 375,649	\$ 374,841	\$ 386,674	\$ 386,674	\$ 389,973	\$ 389,973	\$ 389,973	0.9%
Salaries & Wages - Part-Time	29,699	63,979	22,005	22,005	25,000	-	-	-100.0%
Buyout - Compensated Absences	3,571	4,309	4,519	4,519	5,625	4,500	4,500	-0.4%
Overtime	22,673	15,250	13,758	13,964	17,000	17,000	17,000	21.7%
FICA & Medicare	30,955	33,430	32,275	32,275	33,476	31,478	31,478	-2.5%
Health Insurance	171,474	173,188	171,458	171,458	114,793	82,840	82,840	-51.7%
Vision Insurance	1,583	1,394	1,394	1,394	1,048	1,048	1,048	-24.8%
Dental Insurance	8,538	8,580	8,580	8,580	4,350	4,350	4,350	-49.3%
Wyoming Retirement	55,519	56,673	57,456	57,456	58,779	59,738	59,738	4.0%
Workers' Compensation	10,454	8,663	9,694	9,694	6,519	6,127	6,127	-36.8%
State Unemployment	1,916	1,015	1,443	1,443	845	845	845	-41.4%
Disability/Life Insurance	4,958	4,203	5,753	5,753	4,322	4,322	4,322	-24.9%
General/Office Supplies	8,996	5,465	7,000	7,000	8,000	8,000	8,000	14.3%
Uniforms	1,243	1,533	1,550	1,975	1,650	-	-	-100.0%
Small Tools & Equipment <\$10K	5,006	4,874	2,400	2,400	6,250	1,500	1,500	-37.5%
Utilities	47,048	43,415	46,500	37,000	45,000	45,000	45,000	21.6%
Repair & Maint - Shop Parts	146,638	173,948	166,371	166,371	155,000	155,000	155,000	-6.8%
Repair & Maint - Shop Labor	44,776	40,976	62,031	62,031	51,460	51,460	51,460	-17.0%
Petroleum Products	49,243	72,963	60,000	60,000	52,625	52,625	52,625	-12.3%
R & M - Snow Clearing	2,286	89,566	1,500	-	10,000	5,000	5,000	---
R & M - Street Lights	7,847	17,677	7,000	7,000	20,000	10,000	10,000	42.9%
R & M - Streets	4,253	9,572	9,937	9,937	9,000	9,000	9,000	-9.4%
R & M - Boardwalks	47,031	42,129	45,000	45,000	80,000	15,000	15,000	-66.7%
R & M - Alleys	2,084	2,255	800	800	4,000	-	-	-100.0%
R & M - Storm Drainage	24,506	30,554	16,503	16,503	39,600	10,000	10,000	-39.4%
R & M - Winter Sanding	54,636	93,648	93,436	93,436	94,000	94,000	94,000	0.6%
R & M - Ice/Flood Control	-	9,528	-	-	15,000	-	-	---
R & M - Signs	50,874	20,885	22,000	22,000	61,000	22,500	22,500	2.3%
R & M - Paint Projects	165,456	96,802	60,000	60,000	106,896	60,000	60,000	0.0%
R & M - Asphalt and Gravel	6,523	7,131	10,500	10,500	8,200	6,000	6,000	-42.9%
R & M - Sidewalks/Crosswalks	11,009	13,687	13,700	13,700	15,000	-	-	-100.0%
R & M - Parking Lot Maintenan	15,115	20,536	3,000	3,000	31,500	15,000	15,000	400.0%
R & M - Antler Arch	-	-	4,200	4,200	3,000	-	-	-100.0%
R & M - Tree Removal & Replace	5,753	5,351	1,300	1,300	5,000	-	-	-100.0%
Uniform Cleaning	3,369	2,951	2,300	2,300	3,700	3,000	3,000	30.4%
Dump Fees	4,766	8,393	6,000	6,000	16,473	5,000	5,000	-16.7%
Training, Travel, & Meetings	4,735	4,081	1,298	1,298	10,500	-	-	-100.0%
Central Equipment Fund Rental	225,400	243,900	257,900	257,900	290,200	-	-	-100.0%
IT Services	5,715	6,733	7,230	7,230	7,419	8,594	8,594	18.9%
Property Insurance	10,965	10,885	11,287	11,287	8,796	8,796	8,796	-22.1%
Liability Insurance	5,296	4,057	3,994	3,994	3,651	3,792	3,792	-5.1%
Equipment Rental	5,048	114,269	9,000	9,754	15,000	9,000	9,000	-7.7%
<b>Total Streets</b>	<b>\$ 1,682,606</b>	<b>\$ 1,943,289</b>	<b>\$ 1,650,996</b>	<b>\$ 1,641,450</b>	<b>\$ 1,842,650</b>	<b>\$ 1,200,488</b>	<b>\$ 1,200,488</b>	<b>-26.9%</b>

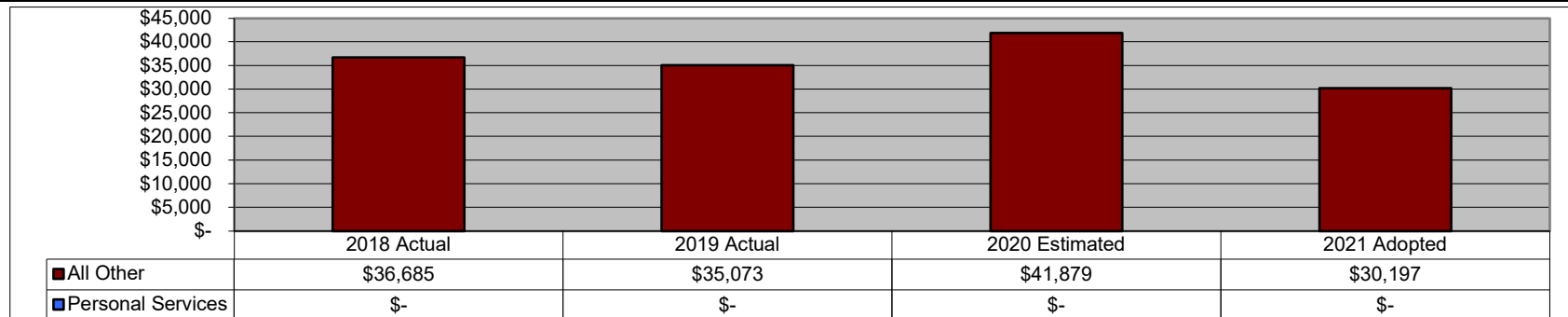
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
ENGINEERING**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 219,055	\$ 219,909	\$ 237,461	\$ 237,461	\$ 305,503	\$ 236,073	\$ 236,073	-0.6%
Salaries & Wages - Part-Time	-	-	1,150	1,150	-	-	-	-100.0%
Buyout - Compensated Absences	5,167	3,585	2,754	2,754	4,406	2,724	2,724	-1.1%
Holiday Pay	-	719	-	610	-	-	-	-100.0%
FICA & Medicare	16,317	16,771	18,609	18,609	23,708	18,268	18,268	-1.8%
Health Insurance	44,414	67,287	88,820	88,820	74,162	37,976	37,976	-57.2%
Vision Insurance	412	688	892	892	688	424	424	-52.5%
Dental Insurance	2,336	3,504	4,672	4,672	2,357	1,481	1,481	-68.3%
Wyoming Retirement	30,993	30,257	35,821	35,821	46,252	36,336	36,336	1.4%
Workers' Compensation	4,882	3,900	6,405	6,405	4,614	3,555	3,555	-44.5%
State Unemployment	519	351	549	549	422	317	317	-42.3%
Disability/Life Insurance	2,140	1,964	2,390	2,390	3,110	2,208	2,208	-7.6%
General/Office Supplies	957	1,196	50	50	-	-	-	-100.0%
Small Tools & Equipment <\$10K	373	719	-	-	500	-	-	---
Dues & Subscriptions	350	1,113	769	850	779	549	550	-35.3%
Professional Services	14,165	30,236	25,000	20,000	40,000	10,000	10,000	-50.0%
Repair & Maint - Shop Parts	1,910	2,839	1,300	1,300	1,550	1,550	1,550	19.2%
Repair & Maint - Shop Labor	1,734	731	850	969	1,020	1,020	1,020	5.3%
Petroleum Products	1,032	297	900	900	548	548	548	-39.1%
Repair & Maint - Office	-	-	-	-	500	-	-	---
Training, Travel, & Meetings	1,414	3,361	2,100	2,100	6,000	1,000	1,000	-52.4%
Central Equipment Fund Rental	12,900	14,400	12,300	12,300	12,300	-	-	-100.0%
IT Services	28,972	31,105	31,687	31,687	60,261	31,579	31,579	-0.3%
Liability Insurance	1,769	2,195	2,883	2,883	2,688	2,296	2,296	-20.4%
<b>Total Town Engineer</b>	<b>\$ 391,811</b>	<b>\$ 437,127</b>	<b>\$ 477,362</b>	<b>\$ 473,172</b>	<b>\$ 591,368</b>	<b>\$ 387,904</b>	<b>\$ 387,905</b>	<b>-18.0%</b>



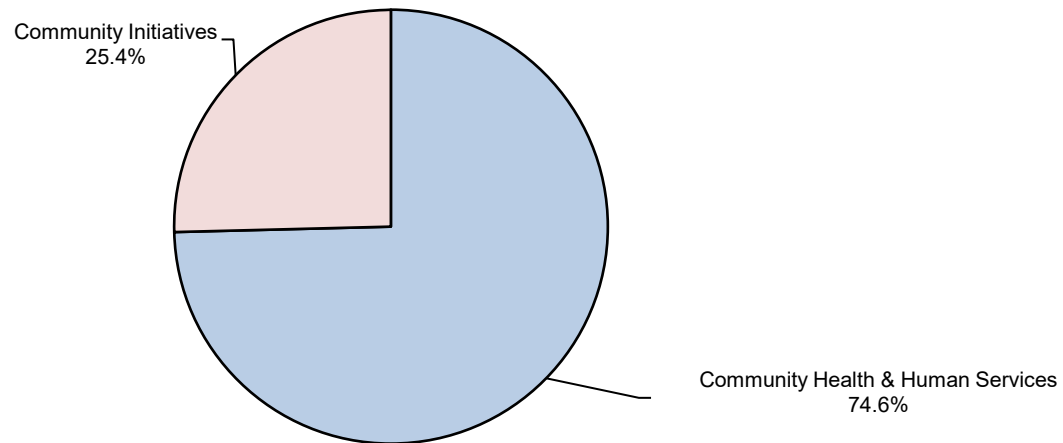
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
YARD OPERATIONS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
General/Office Supplies	\$ 1,573	\$ 3,002	\$ 4,000	\$ 4,000	\$ 2,933	\$ 2,933	\$ 2,933	-26.7%
Operating Supplies	3,728	3,028	3,750	3,750	3,750	3,750	3,750	0.0%
OSHA Safety Supplies	11,732	10,165	11,525	11,525	12,075	5,000	5,000	-56.6%
Uniforms	1,113	2,034	2,200	600	3,200	-	-	-100.0%
Radio Services	2,590	4,440	4,440	4,440	6,040	4,440	4,440	0.0%
Phone Communications	462	370	985	-	-	-	-	---
Physicals	1,157	905	1,000	1,000	1,000	1,000	1,000	0.0%
Drug & Alcohol Testing	186	-	1,200	3,325	3,500	3,500	3,500	5.3%
Petroleum Products	-	38	-	196	-	-	-	-100.0%
Training, Travel, & Meetings	6,551	3,559	4,000	4,000	7,340	-	-	-100.0%
IT Services	7,593	7,532	8,825	8,825	9,013	9,074	9,074	2.8%
Equipment Rental	-	-	-	-	500	500	500	---
<b>Total Yard Operations</b>	<b>\$ 36,685</b>	<b>\$ 35,073</b>	<b>\$ 41,925</b>	<b>\$ 41,879</b>	<b>\$ 49,351</b>	<b>\$ 30,197</b>	<b>\$ 30,197</b>	<b>-27.9%</b>



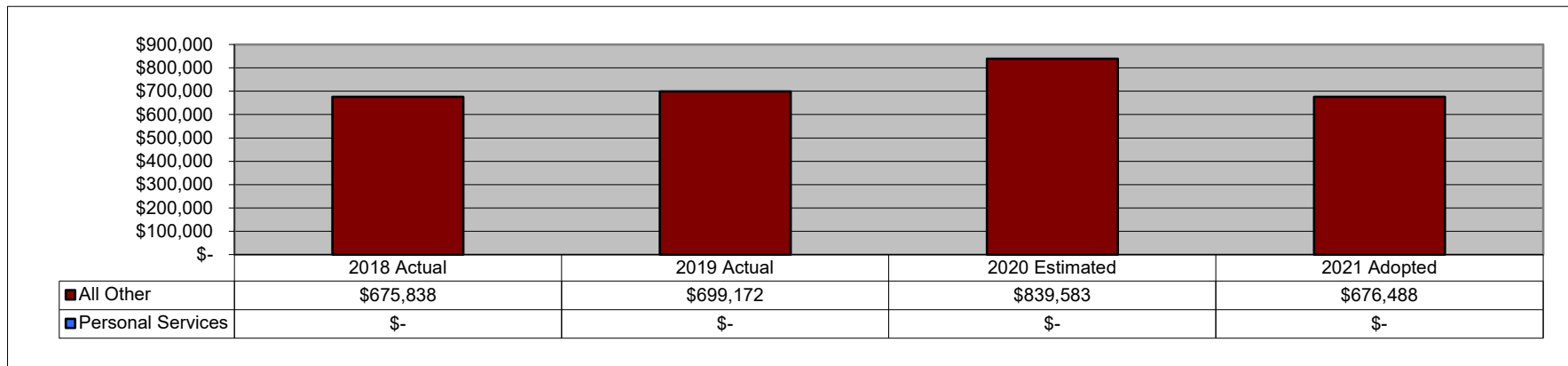
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**COMMUNITY HEALTH & HUMAN SERVICES AND COMMUNITY INITIATIVES**

FUNCTION DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Community Health & Human Services	\$ 675,838	\$ 699,172	\$ 839,583	\$ 839,583	\$ 855,452	\$ 676,488	\$ 855,452	1.9%
Community Initiatives	254,636	270,716	253,655	253,655	314,111	230,322	221,476	-12.7%
<b>Total of Functions</b>	<b>\$ 930,474</b>	<b>\$ 969,888</b>	<b>\$ 1,093,238</b>	<b>\$ 1,093,238</b>	<b>\$ 1,169,563</b>	<b>\$ 906,810</b>	<b>\$ 1,076,928</b>	<b>-1.5%</b>



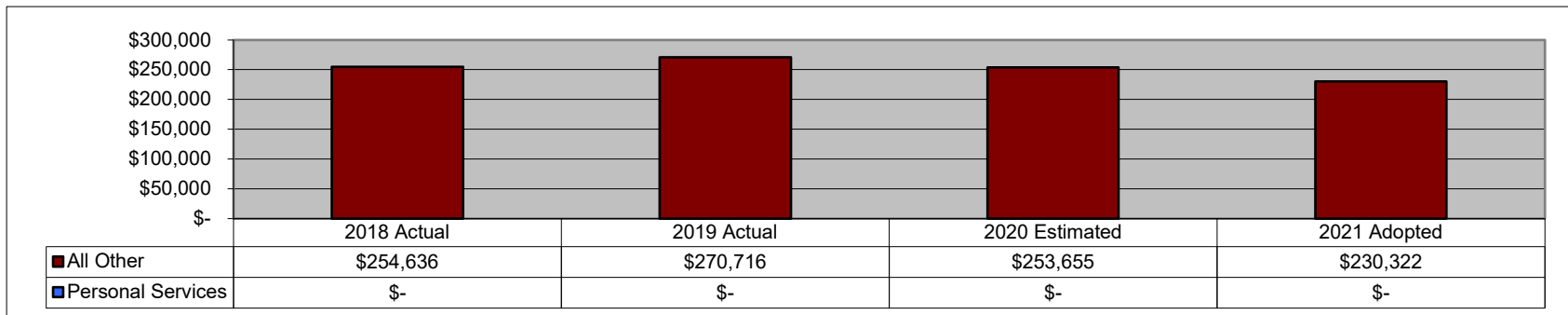
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**COMMUNITY HEALTH & HUMAN SERVICES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Professional Services	\$ -	\$ -	\$ 38,160	\$ 38,160	\$ -	\$ -	\$ -	-100.0%
Community Entry Services	47,000	50,000	50,000	50,000	50,000	40,000	50,000	0.0%
JH Community Counseling	100,000	100,000	100,000	100,000	103,000	82,400	103,000	3.0%
Teton Youth & Family Services	162,000	161,000	176,000	176,000	181,280	145,024	181,280	3.0%
Children Learning	101,400	101,400	101,400	101,400	106,840	85,472	106,840	5.4%
Senior Center	81,288	87,000	96,570	96,570	103,330	82,664	103,330	7.0%
Community Safety Network	36,000	40,000	44,000	44,000	49,000	39,200	49,000	11.4%
ONE22	40,000	47,500	75,000	75,000	82,500	66,000	82,500	10.0%
Curran-Seeley	48,250	48,250	48,250	48,250	53,075	42,460	53,075	10.0%
Teton Literacy Program	16,350	16,350	22,800	22,800	22,000	17,600	22,000	-3.5%
DUI/Drug Court	33,600	37,672	57,403	57,403	54,427	35,668	54,427	-5.2%
CLIMB Wyoming	4,950	5,000	5,000	5,000	5,000	4,000	5,000	0.0%
Hole Food Rescue	5,000	5,000	10,000	10,000	20,000	16,000	20,000	100.0%
JH Children's Museum	-	-	15,000	15,000	15,000	12,000	15,000	0.0%
Immigrant Hope Wyoming Idaho	-	-	-	-	5,000	4,000	5,000	---
Cultivate	-	-	-	-	5,000	4,000	5,000	---
<b>Total Community Health &amp; Human Services</b>	<b>\$ 675,838</b>	<b>\$ 699,172</b>	<b>\$ 839,583</b>	<b>\$ 839,583</b>	<b>\$ 855,452</b>	<b>\$ 676,488</b>	<b>\$ 855,452</b>	<b>1.9%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**COMMUNITY INITIATIVES**

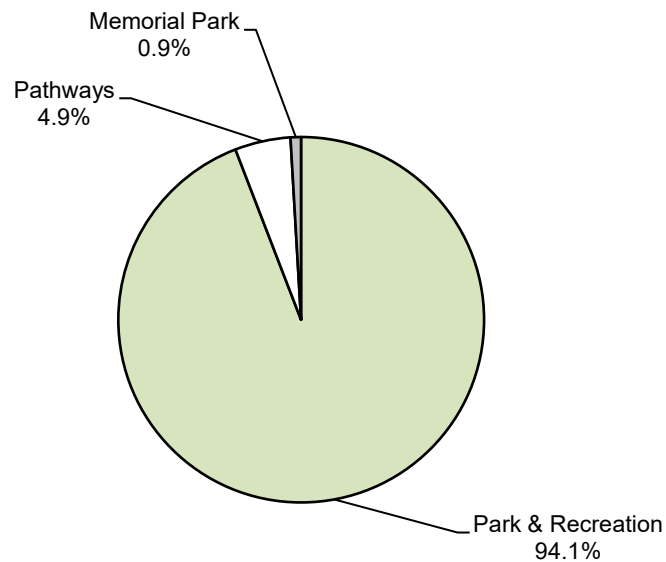
EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Local Initiatives	\$ 19,048	\$ 20,876	\$ -	\$ -	\$ 19,962	\$ 10,850	\$ 10,000	---
Civil Air Patrol	1,000	-	-	-	-	-	-	---
JH Historical Society & Museum	7,500	8,250	25,000	25,000	25,000	20,000	20,000	-20.0%
Trash Collection	60,389	62,511	55,565	55,565	71,574	45,000	45,000	-19.0%
Recycling Services	4,575	20,851	15,000	15,000	19,575	15,000	15,000	0.0%
Fireworks (4th of July)	5,000	5,000	5,000	5,000	5,000	4,000	4,000	-20.0%
Fireworks (New Year's)	2,000	-	-	-	-	-	-	---
Jackson Hole Air	15,000	15,000	15,000	15,000	17,000	12,000	15,000	0.0%
Charture Institute	7,500	8,000	-	-	-	-	-	---
Rodeo Grounds/Fair	60,000	60,000	60,000	60,000	60,000	60,000	60,000	0.0%
Holiday Lighting	21,624	15,728	-	-	18,500	10,000	10,000	---
Leadership Jackson Hole	-	-	6,000	6,000	-	-	-	-100.0%
Energy Conservation Works	35,000	35,000	35,000	35,000	35,000	28,000	28,000	-20.0%
Global Ties Wyoming	4,000	4,000	4,120	4,120	5,000	3,296	-	-100.0%
Jackson Hole Public Art Initiative	-	3,500	3,605	3,605	10,000	2,884	2,884	-20.0%
TC Historic Preservation Board	-	-	12,125	12,125	12,500	9,700	5,000	-58.8%
Promo-Central Wyoming College	-	-	5,000	5,000	3,000	3,000	-	-100.0%
Center of Wonder	9,000	8,000	8,240	8,240	12,000	6,592	6,592	-20.0%
Yellowstone-Teton Clean Cities	3,000	4,000	4,000	4,000	-	-	-	-100.0%
<b>Total Community Initiatives</b>	<b>\$ 254,636</b>	<b>\$ 270,716</b>	<b>\$ 253,655</b>	<b>\$ 253,655</b>	<b>\$ 314,111</b>	<b>\$ 230,322</b>	<b>\$ 221,476</b>	<b>-12.7%</b>





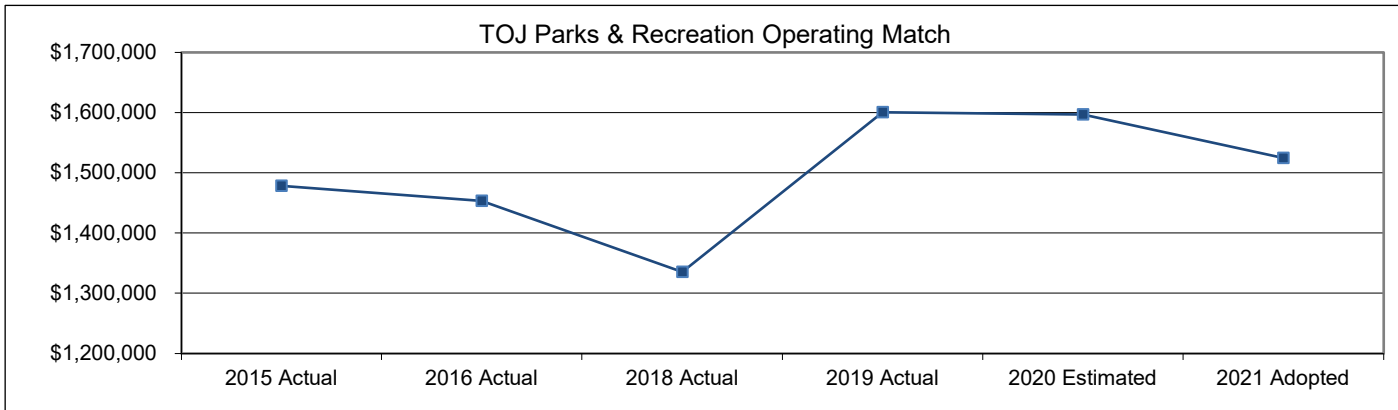
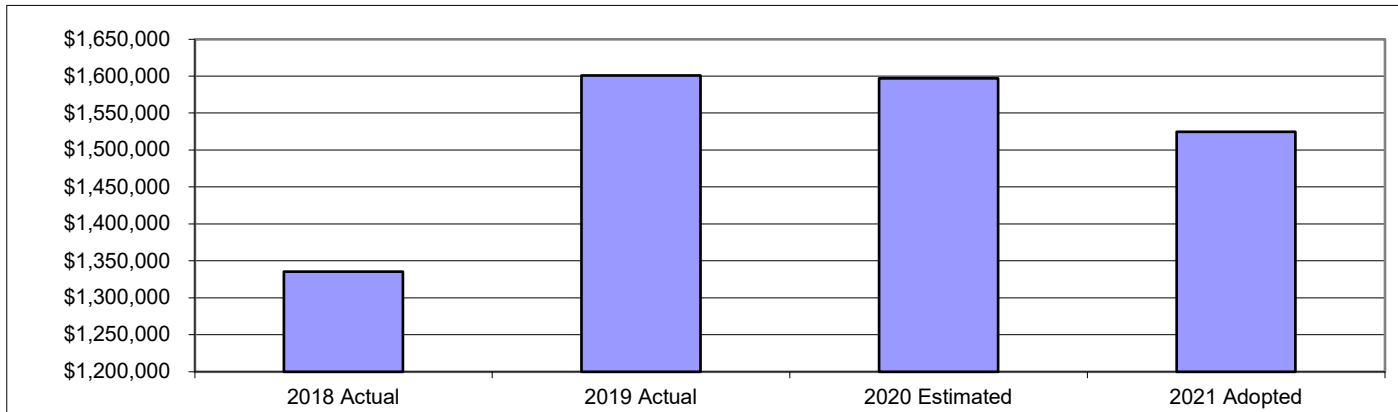
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**CULTURE & RECREATION**

DEPARTMENTS WITHIN CULTURE & RECREATION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Parks & Recreation (County)	\$ 1,071,839	\$ 1,202,170	\$ 1,596,822	\$ 1,596,822	\$ 1,939,969	\$ 1,524,340	\$ 1,524,340	-4.5%
Pathways (County)	-	-	96,639	96,639	98,446	79,839	79,839	-17.4%
Memorial Park (Cemetery)	17,390	13,255	15,425	15,237	17,890	15,265	15,267	0.2%
<b>Total Culture &amp; Recreation</b>	<b>\$ 1,089,229</b>	<b>\$ 1,215,425</b>	<b>\$ 1,708,886</b>	<b>\$ 1,708,698</b>	<b>\$ 2,056,305</b>	<b>\$ 1,619,444</b>	<b>\$ 1,619,446</b>	<b>-5.2%</b>



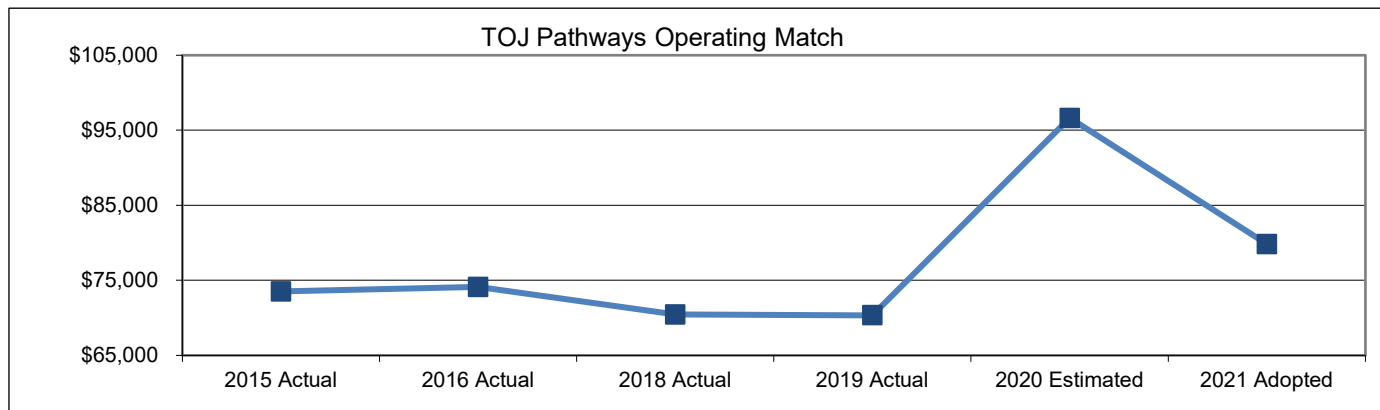
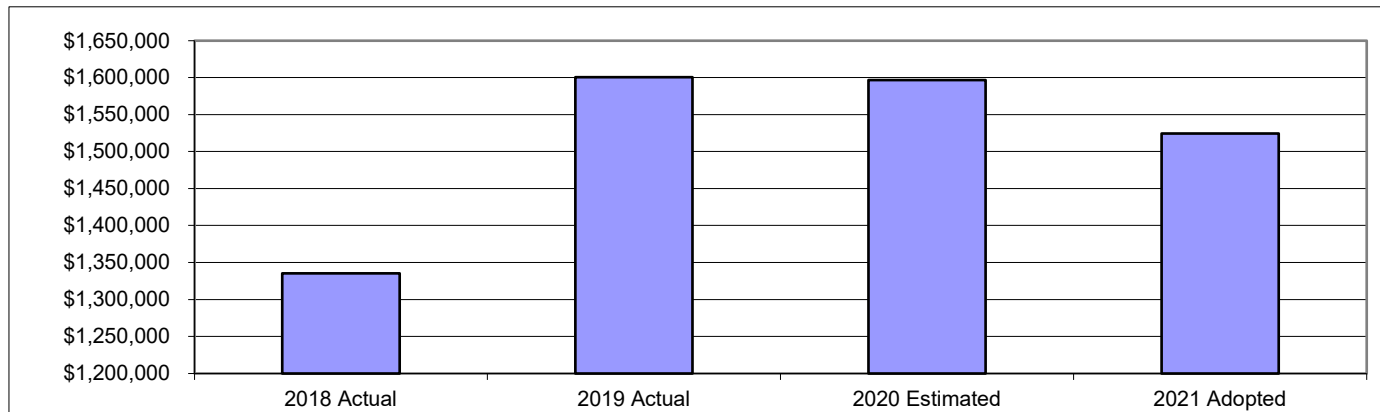
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
PARKS AND RECREATION**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Contracted Services (County)	\$ 1,071,839	\$ 1,202,170	\$ 1,596,822	\$ 1,596,822	\$ 1,939,969	\$ 1,524,340	\$ 1,524,340	-4.5%
<b>Total Parks and Recreation</b>	<b>\$ 1,071,839</b>	<b>\$ 1,202,170</b>	<b>\$ 1,596,822</b>	<b>\$ 1,596,822</b>	<b>\$ 1,939,969</b>	<b>\$ 1,524,340</b>	<b>\$ 1,524,340</b>	<b>-4.5%</b>



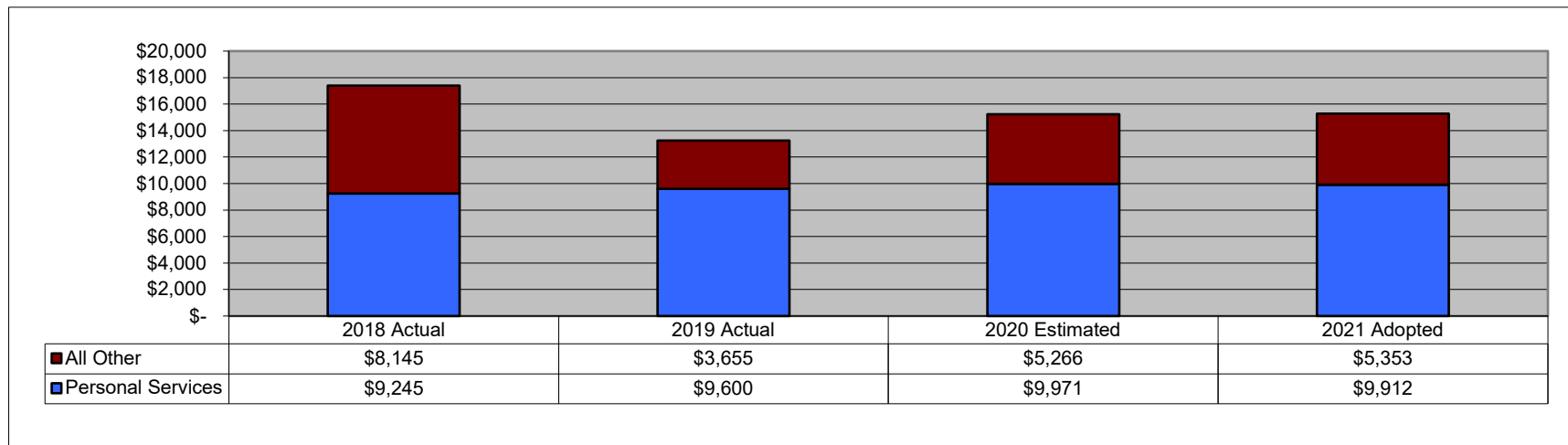
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
GENERAL FUND  
PATHWAYS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Contracted Services (County)	\$ -	\$ -	\$ 96,639	\$ 96,639	\$ 98,446	\$ 79,839	\$ 79,839	-17.4%
<b>Total Pathways</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,639</b>	<b>\$ 96,639</b>	<b>\$ 98,446</b>	<b>\$ 79,839</b>	<b>\$ 79,839</b>	<b>-17.4%</b>



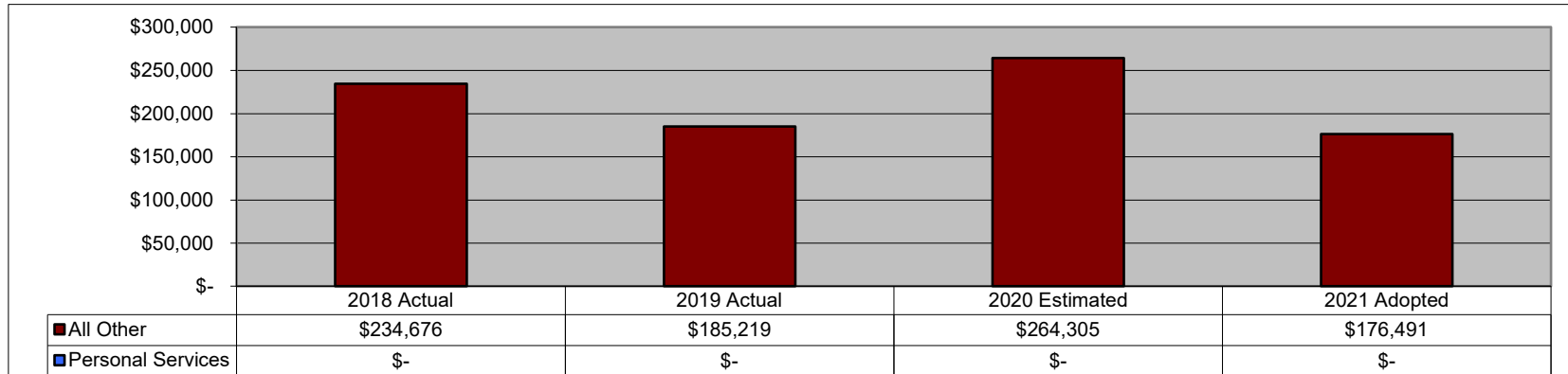
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**MEMORIAL PARK (CEMETERY)**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Salaries & Wages - Regular	\$ 8,446	\$ 8,823	\$ 8,984	\$ 8,984	\$ 8,984	\$ 8,984	\$ 8,984	0.0%
FICA & Medicare	577	600	687	687	687	687	687	0.0%
Workers' Compensation	170	140	240	120	135	135	135	12.5%
State Unemployment	52	37	180	180	106	106	106	-41.1%
Operating Supplies	77	69	200	100	199	198	200	100.0%
Utilities	429	681	375	375	375	375	375	0.0%
Water & Sewer Charges	782	603	650	682	650	650	650	-4.7%
Professional Services	3,773	914	2,200	2,200	4,000	1,310	1,310	-40.5%
Dust Abatement/Road Maint	1,206	-	-	-	750	750	750	---
Weed Control	510	25	-	-	-	-	-	---
IT Services	1,305	1,282	1,828	1,828	1,925	1,983	1,983	8.5%
Liability Insurance	63	81	81	81	79	87	87	7.4%
<b>Total Cemetery</b>	<b>\$ 17,390</b>	<b>\$ 13,255</b>	<b>\$ 15,425</b>	<b>\$ 15,237</b>	<b>\$ 17,890</b>	<b>\$ 15,265</b>	<b>\$ 15,267</b>	<b>0.2%</b>



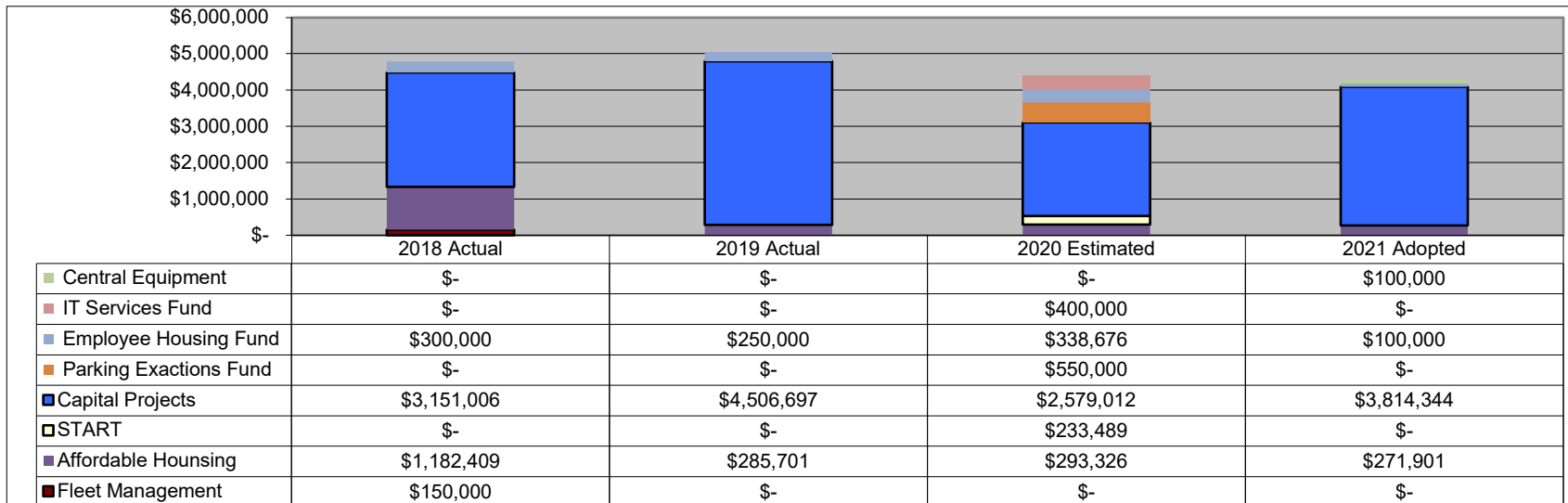
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL UNALLOCATED**  
**TOWN-WIDE SERVICES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
General/Office Supplies	\$ 7,611	\$ 5,268	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,000	\$ 4,000	-33.3%
Postage	8,413	14,355	12,950	9,000	12,950	10,950	10,950	21.7%
Dues & Subscriptions	13,311	14,574	13,700	14,097	15,000	15,000	15,000	6.4%
Flat Creek Improvement District	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0.0%
Professional Services	-	-	-	-	1,000	1,000	1,000	---
Wellness Program	3,903	4,177	5,000	5,693	15,000	14,000	14,000	145.9%
Recording & Filing Fees	1,145	447	800	800	800	500	500	-37.5%
Employee Assistance	845	-	150	150	150	-	-	-100.0%
Public Education	45,669	65,572	70,000	70,000	40,000	-	-	-100.0%
Emergency Management	-	-	250	250	250	-	-	-100.0%
Solar Eclipse	78,107	-	-	-	-	-	-	---
COVID-19	-	-	40,000	40,000	-	-	-	-100.0%
Internships	-	-	-	-	36,000	21,379	21,379	---
Snow Making Loan Payment	-	-	52,552	52,552	52,552	52,552	52,552	0.0%
Training, Travel, & Meetings	27,989	28,430	-	-	20,000	5,000	5,000	---
Employee Education Reimb	1,565	1,835	14,000	14,000	10,000	8,500	8,500	-39.3%
Retreat/In-Service	21,229	19,534	16,335	16,335	20,000	12,000	12,000	-26.5%
Surety Bonds	50	610	610	610	610	610	610	0.0%
Commuter Subsidy	263	-	2,000	2,000	13,000	11,000	11,000	450.0%
Employee Events	10,582	18,189	18,218	18,218	16,000	8,000	8,000	-56.1%
Conservations Programs (40X20)	1,994	229	2,500	2,600	2,500	-	-	-100.0%
<b>Total Town-wide Services</b>	<b>\$ 234,676</b>	<b>\$ 185,219</b>	<b>\$ 267,065</b>	<b>\$ 264,305</b>	<b>\$ 273,812</b>	<b>\$ 176,491</b>	<b>\$ 176,491</b>	<b>-33.2%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**GENERAL FUND**  
**TRANSFERS OUT**

TRANSFER OUT DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 Est.
Transfers to Special Revenue Funds								
START Bus Fund	\$ -	\$ -	\$ 233,489	\$ 233,489	\$ -	\$ 86,003	\$ 86,273	-63.1%
Affordable Housing Fund	1,182,409	285,701	293,326	293,326	399,749	271,901	276,901	-5.6%
Parking Exactions Fund	-	-	550,000	550,000	-	-	-	-100.0%
Employee Housing Fund	300,000	250,000	338,676	338,676	100,000	100,000	100,000	-70.5%
Transfer to Capital Projects Funds	3,151,006	4,506,697	2,579,012	2,579,012	3,814,344	-	-	-100.0%
Transfers to Internal Service Funds								
Fleet Management	150,000	-	-	-	-	-	-	---
IT Services Fund	-	-	400,000	400,000	-	-	-	-100.0%
Employee Insurance	-	-	-	-	200,000	200,000	200,000	---
Central Equipment	-	-	-	-	100,000	100,000	100,000	---
<b>Total Transfers Out</b>	<b>\$ 4,783,415</b>	<b>\$ 5,042,398</b>	<b>\$ 4,394,503</b>	<b>\$ 4,394,503</b>	<b>\$ 4,614,093</b>	<b>\$ 757,904</b>	<b>\$ 763,174</b>	<b>-82.8%</b>





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**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2021**



**SPECIAL REVENUE FUND**

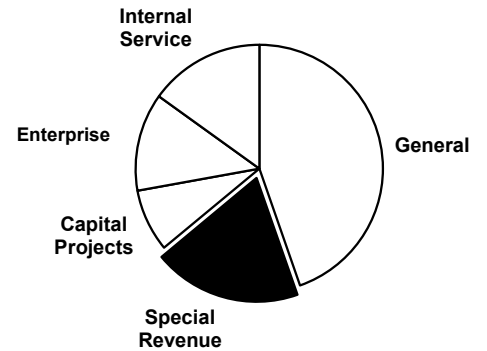


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

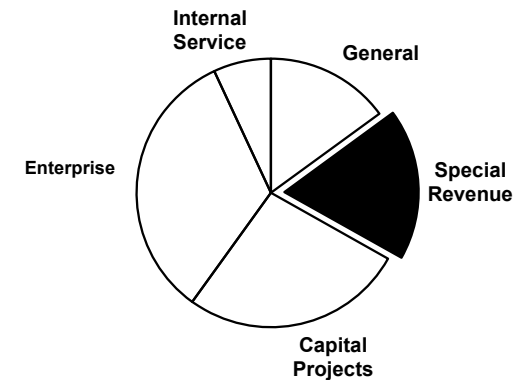
<b>FUND DESCRIPTION</b>	<b>BALANCE JULY 1, 2020</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE JUNE 30, 2021</b>
<b>General Fund</b>	<u>\$ 9,407,720</u>	<u>\$ 11,635,169</u>	<u>\$ 1,005,007</u>	<u>\$ 16,690,044</u>	<u>\$ 763,174</u>	<u>\$ 4,594,678</u>
<b>Special Revenue Funds</b>						
Affordable Housing	1,112,096	270,000	276,901	526,901	-	1,132,096
Parking Exactions	756,563	65,500	-	-	-	822,063
Park Exactions	215,277	13,900	-	-	-	229,177
Employee Housing	1,475,891	431,160	100,000	338,655	-	1,668,396
Animal Care Fund	402,245	60,200	-	55,000	35,000	372,445
Lodging Tax Fund	6,636	334,224	-	-	334,224	6,636
START Bus System	1,443,633	5,868,310	420,497	6,298,624	80,307	1,353,509
<b>Total Special Revenue</b>	<u>5,412,341</u>	<u>7,043,294</u>	<u>797,398</u>	<u>7,219,180</u>	<u>449,531</u>	<u>5,584,321</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	3,411,513	1,571,949	-	2,480,993	750,000	1,752,469
2006 Specific Purpose Excise Tax	194,617	4,400	-	50,000	-	149,017
2010 Specific Purpose Excise Tax	165,749	6,000	-	75,000	-	96,749
2014 Specific Purpose Excise Tax	3,276,676	55,900	-	232,500	-	3,100,076
2016 Specific Purpose Excise Tax	314,933	5,400	-	20,000	-	300,333
2017 Specific Purpose Excise Tax	793,800	6,500	-	190,000	-	610,300
2019 Specific Purpose Excise Tax	-	2,225,066	-	-	-	2,225,066
<b>Total Capital Projects</b>	<u>8,157,288</u>	<u>3,875,215</u>	<u>-</u>	<u>3,048,493</u>	<u>750,000</u>	<u>8,234,010</u>
<b>Enterprise Funds</b>						
Water Utility	5,133,280	2,450,337	375,000	1,955,242	444,850	5,558,525
Sewage Utility	4,914,820	2,587,458	375,000	2,830,808	444,850	4,601,620
<b>Total Enterprise Funds</b>	<u>10,048,100</u>	<u>5,037,795</u>	<u>750,000</u>	<u>4,786,050</u>	<u>889,700</u>	<u>10,160,145</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,070,394	1,843,127	200,000	2,692,185	-	1,421,336
Fleet Management	502,803	1,575,046	-	1,939,863	-	137,986
Central Equipment	424,718	25,700	100,000	-	-	550,418
IT Services	200,866	821,643	-	997,561	-	24,948
<b>Total Internal Service Funds</b>	<u>3,198,780</u>	<u>4,265,516</u>	<u>300,000</u>	<u>5,629,609</u>	<u>-</u>	<u>2,134,687</u>
<b>Total All Funds</b>	<u>\$ 36,224,229</u>	<u>\$ 31,856,989</u>	<u>\$ 2,852,405</u>	<u>\$ 37,373,376</u>	<u>\$ 2,852,405</u>	<u>\$ 30,707,841</u>

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

**Total Appropriations (Excluding Transfers)  
Fiscal Year Ending June 30, 2021**



**Estimated Ending Fund Balance  
At June 30, 2021**



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**AFFORDABLE HOUSING FUND**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Fund Balance</b>	<b>\$ 678,125</b>	<b>\$ 1,729,171</b>	<b>\$ 987,141</b>	<b>\$ 987,141</b>	<b>\$ 1,112,096</b>	<b>\$ 1,112,096</b>	<b>\$ 1,112,096</b>	
<b>Revenues:</b>								
Intergovernmental	-	-	-	222,834	-	-	-	-100.0%
Licenses & Permits	36,792	249,868	150,000	268,798	250,000	250,000	250,000	-7.0%
Miscellaneous Revenue	16,900	29,025	17,000	29,483	20,000	20,000	20,000	-32.2%
<b>Total Revenue</b>	<b>53,692</b>	<b>278,893</b>	<b>167,000</b>	<b>521,115</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>	<b>-48.2%</b>
Transfers In	1,182,409	285,701	1,293,326	1,293,326	1,399,749	521,901	276,901	-78.6%
<b>Total Sources</b>	<b>1,236,101</b>	<b>564,594</b>	<b>1,460,326</b>	<b>1,814,441</b>	<b>1,669,749</b>	<b>791,901</b>	<b>546,901</b>	<b>-69.9%</b>
<b>Expenditures:</b>								
Community Development	185,055	1,306,624	1,689,486	1,689,486	1,399,749	521,901	526,901	-68.8%
<b>Total Expenditures</b>	<b>185,055</b>	<b>1,306,624</b>	<b>1,689,486</b>	<b>1,689,486</b>	<b>1,399,749</b>	<b>521,901</b>	<b>526,901</b>	<b>-68.8%</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>185,055</b>	<b>1,306,624</b>	<b>1,689,486</b>	<b>1,689,486</b>	<b>1,399,749</b>	<b>521,901</b>	<b>526,901</b>	<b>-68.8%</b>
Restricted Employee Housing	84,524	-	-	-	-	-	-	
Restricted Affordable Housing	88,940	-	-	-	-	-	-	
Restricted Workforce Housing	-	252,718	406	276,341	533,958	533,958	535,640	
Unrestricted Funds	1,555,707	734,423	757,575	835,755	848,138	848,138	596,456	
<b>Ending Fund Balance</b>	<b>\$ 1,729,171</b>	<b>\$ 987,141</b>	<b>\$ 757,981</b>	<b>\$ 1,112,096</b>	<b>\$ 1,382,096</b>	<b>\$ 1,382,096</b>	<b>\$ 1,132,096</b>	
<i>Net Change in Fund Balance</i>	<i>\$ 1,051,046</i>	<i>\$ (742,030)</i>	<i>\$ (229,160)</i>	<i>\$ 124,955</i>	<i>\$ 270,000</i>	<i>\$ 270,000</i>	<i>\$ 20,000</i>	

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
AFFORDABLE HOUSING FUND  
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
County Reimbursement	\$ -	\$ -	\$ -	\$ 222,834	\$ -	\$ -	\$ -	-100.0%
<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Employee Housing Exactions	36,792	-	-	-	-	-	-	---
Affordable Workforce Exactions	-	249,868	150,000	268,798	250,000	250,000	250,000	-7.0%
<b>Total Licenses &amp; Permits</b>	<b>36,792</b>	<b>249,868</b>	<b>150,000</b>	<b>268,798</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-7.0%</b>
Interest Earnings	16,900	29,025	17,000	29,483	20,000	20,000	20,000	-32.2%
<b>Total Miscellaneous Revenue</b>	<b>16,900</b>	<b>29,025</b>	<b>17,000</b>	<b>29,483</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-32.2%</b>
Transfer from General	1,182,409	285,701	293,326	293,326	399,749	271,901	276,901	-5.6%
Transfer From Capital Projects	-	-	1,000,000	1,000,000	1,000,000	250,000	-	-100.0%
<b>Total Transfers In</b>	<b>1,182,409</b>	<b>285,701</b>	<b>1,293,326</b>	<b>1,293,326</b>	<b>1,399,749</b>	<b>521,901</b>	<b>276,901</b>	<b>-78.6%</b>
<b>Total Affordable Housing Fund</b>	<b>\$ 1,236,101</b>	<b>\$ 564,594</b>	<b>\$ 1,460,326</b>	<b>\$ 1,814,441</b>	<b>\$ 1,669,749</b>	<b>\$ 791,901</b>	<b>\$ 546,901</b>	<b>-69.9%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
AFFORDABLE HOUSING FUND  
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Contract - Comm Housing Trust	\$ 25,000	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 25,000	0.0%
JH Community Housing Trust	-	-	-	-	-	-	-	---
Pioneer Homestead	-	-	-	-	-	-	-	---
Affordable Housing Dept (County)	156,594	265,701	268,326	268,326	374,749	251,901	251,901	-6.1%
Grove Contribution	-	-	-	-	-	-	-	---
Workforce Camping	152	483	-	-	-	-	-	---
Housing Supply Plan	3,309	1,025,440	1,396,160	1,396,160	1,000,000	250,000	250,000	-82.1%
<b>Total Affordable Housing</b>	<b>185,055</b>	<b>1,306,624</b>	<b>1,689,486</b>	<b>1,689,486</b>	<b>1,399,749</b>	<b>521,901</b>	<b>526,901</b>	<b>-68.8%</b>
<b>Total Affordable Housing Fund</b>	<b>\$ 185,055</b>	<b>\$ 1,306,624</b>	<b>\$ 1,689,486</b>	<b>\$ 1,689,486</b>	<b>\$ 1,399,749</b>	<b>\$ 521,901</b>	<b>\$ 526,901</b>	<b>-68.8%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**PARKING EXACTIONS**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Fund Balance</b>	<b>\$ 121,439</b>	<b>\$ 145,246</b>	<b>\$ 131,627</b>	<b>\$ 131,627</b>	<b>\$ 756,563</b>	<b>\$ 756,563</b>	<b>\$ 756,563</b>	
<b>Revenues:</b>								
License and Permits	22,500	18,300	51,000	65,000	51,000	51,000	51,000	-21.5%
Miscellaneous Revenue	1,307	3,081	2,300	9,936	14,500	14,500	14,500	45.9%
<b>Total Revenue</b>	<b>23,807</b>	<b>21,381</b>	<b>53,300</b>	<b>74,936</b>	<b>65,500</b>	<b>65,500</b>	<b>65,500</b>	<b>-12.6%</b>
Transfers In	-	-	550,000	550,000	-	-	-	-100.0%
<b>Total Sources</b>	<b>23,807</b>	<b>21,381</b>	<b>603,300</b>	<b>624,936</b>	<b>65,500</b>	<b>65,500</b>	<b>65,500</b>	<b>-89.5%</b>
<b>Expenditures:</b>								
Community Development	-	35,000	-	-	-	-	-	---
<b>Total Expenditures</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
<b>Ending Fund Balance</b>	<b>\$ 145,246</b>	<b>\$ 131,627</b>	<b>\$ 734,927</b>	<b>\$ 756,563</b>	<b>\$ 822,063</b>	<b>\$ 822,063</b>	<b>\$ 822,063</b>	<b>8.7%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 23,807</i>	<i>\$ (13,619)</i>	<i>\$ 603,300</i>	<i>\$ 624,936</i>	<i>\$ 65,500</i>	<i>\$ 65,500</i>	<i>\$ 65,500</i>	

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
PARKING EXACTIONS  
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Parking Exactions	\$ 22,500	\$ 17,000	\$ 1,000	\$ 17,000	\$ 1,000	\$ 1,000	\$ 1,000	-94.1%
Encroachment Fees	-	1,300	50,000	48,000	50,000	50,000	50,000	4.2%
<b>Total Licenses &amp; Permits</b>	<b>22,500</b>	<b>18,300</b>	<b>51,000</b>	<b>65,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>-21.5%</b>
Interest Earnings	1,307	3,081	2,300	9,936	14,500	14,500	14,500	45.9%
<b>Total Miscellaneous Revenue</b>	<b>1,307</b>	<b>3,081</b>	<b>2,300</b>	<b>9,936</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>45.9%</b>
Transfer in - General Fund	-	-	550,000	550,000	-	-	-	-100.0%
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Fee In Lieu of Parking Fund</b>	<b>\$ 23,807</b>	<b>\$ 21,381</b>	<b>\$ 603,300</b>	<b>\$ 624,936</b>	<b>\$ 65,500</b>	<b>\$ 65,500</b>	<b>\$ 65,500</b>	<b>-89.5%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
PARKING EXACTIONS  
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Town Parking Study	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	---
<b>Total Expenditures</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
<b>Total Affordable Housing Fund</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>---</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**PARKS EXACTIONS FUND**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Fund Balance</b>	<b>\$ 75,020</b>	<b>\$ 65,938</b>	<b>\$ 141,427</b>	<b>\$ 141,427</b>	<b>\$ 215,277</b>	<b>\$ 215,277</b>	<b>\$ 215,277</b>	
<b>Revenues:</b>								
Licenses & Permits	-	72,450	10,000	72,450	10,000	10,000	10,000	-86.2%
Miscellaneous Revenue	624	3,039	2,500	1,400	3,900	3,900	3,900	178.6%
<b>Total Revenue</b>	<b>624</b>	<b>75,489</b>	<b>12,500</b>	<b>73,850</b>	<b>13,900</b>	<b>13,900</b>	<b>13,900</b>	<b>-81.2%</b>
Transfers In	-	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>624</b>	<b>75,489</b>	<b>12,500</b>	<b>73,850</b>	<b>13,900</b>	<b>13,900</b>	<b>13,900</b>	<b>-81.2%</b>
<b>Expenditures:</b>								
Culture and Recreation	9,706	-	-	-	-	-	-	---
<b>Total Expenditures</b>	<b>9,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>9,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
<b>Ending Fund Balance</b>	<b>\$ 65,938</b>	<b>\$ 141,427</b>	<b>\$ 153,927</b>	<b>\$ 215,277</b>	<b>\$ 229,177</b>	<b>\$ 229,177</b>	<b>\$ 229,177</b>	<b>6.5%</b>
<i>Net Change in Fund Balance</i>	<i>\$ (9,082)</i>	<i>\$ 75,489</i>	<i>\$ 12,500</i>	<i>\$ 73,850</i>	<i>\$ 13,900</i>	<i>\$ 13,900</i>	<i>\$ 13,900</i>	

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
PARKS EXACTIONS FUND  
REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Subdivision Exactions	\$ -	\$ 72,450	\$ 10,000	\$ 72,450	\$ 10,000	\$ 10,000	\$ 10,000	-86.2%
<b>Total Licenses &amp; Permits</b>	<b>-</b>	<b>72,450</b>	<b>10,000</b>	<b>72,450</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-86.2%</b>
Interest Earnings	624	3,039	2,500	1,400	3,900	3,900	3,900	178.6%
<b>Total Miscellaneous Revenue</b>	<b>624</b>	<b>3,039</b>	<b>2,500</b>	<b>1,400</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	<b>178.6%</b>
<b>Total Park Exactions Fund</b>	<b>\$ 624</b>	<b>\$ 75,489</b>	<b>\$ 12,500</b>	<b>\$ 73,850</b>	<b>\$ 13,900</b>	<b>\$ 13,900</b>	<b>\$ 13,900</b>	<b>-81.2%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
PARKS EXACTIONS FUND  
EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
May Park	\$ 9,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
<b>Total Parks</b>	<b>9,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
<b>Total Park Exactions Fund</b>	<b>\$ 9,706</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>---</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
EMPLOYEE HOUSING FUND  
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Fund Balance</b>	<b>\$ 456,300</b>	<b>\$ 79,693</b>	<b>\$ 1,213,154</b>	<b>\$ 1,213,154</b>	<b>\$ 1,475,891</b>	<b>\$ 1,475,891</b>	<b>\$ 1,475,891</b>	
<b>Revenues:</b>								
Miscellaneous Revenue	234,935	289,911	424,927	412,619	431,160	431,160	431,160	4.5%
<b>Total Revenue</b>	<b>234,935</b>	<b>289,911</b>	<b>424,927</b>	<b>412,619</b>	<b>431,160</b>	<b>431,160</b>	<b>431,160</b>	<b>4.5%</b>
Transfers In	300,000	1,250,000	338,676	338,676	100,000	100,000	100,000	-70.5%
<b>Total Sources</b>	<b>534,935</b>	<b>1,539,911</b>	<b>763,603</b>	<b>751,295</b>	<b>531,160</b>	<b>531,160</b>	<b>531,160</b>	<b>-29.3%</b>
<b>Expenditures:</b>								
General Government	911,542	406,450	394,541	376,531	717,655	338,655	338,655	-10.1%
<b>Total Expenditures</b>	<b>911,542</b>	<b>406,450</b>	<b>394,541</b>	<b>376,531</b>	<b>717,655</b>	<b>338,655</b>	<b>338,655</b>	<b>-10.1%</b>
Transfers Out	-	-	112,026	112,026	-	-	-	-100.0%
<b>Total Uses</b>	<b>911,542</b>	<b>406,450</b>	<b>506,567</b>	<b>488,557</b>	<b>717,655</b>	<b>338,655</b>	<b>338,655</b>	<b>-30.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 79,693</b>	<b>\$ 1,213,154</b>	<b>\$ 1,470,190</b>	<b>\$ 1,475,891</b>	<b>\$ 1,289,396</b>	<b>\$ 1,668,396</b>	<b>\$ 1,668,396</b>	<b>13.0%</b>
<i>Net Change in Fund Balance</i>	<i>\$ (376,607)</i>	<i>\$ 1,133,461</i>	<i>\$ 257,036</i>	<i>\$ 262,737</i>	<i>\$ (186,495)</i>	<i>\$ 192,505</i>	<i>\$ 192,505</i>	



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
EMPLOYEE HOUSING FUND  
REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Interest Earnings	\$ 1,590	\$ 29,337	\$ 20,500	\$ 20,158	\$ 25,400	\$ 25,400	\$ 25,400	26.0%
Rents - 955 Maple Way	15,260	15,625	15,000	15,000	15,000	15,000	15,000	0.0%
Rents - 915 Simon Lane	17,421	13,661	19,200	19,200	19,200	19,200	19,200	0.0%
Rents - 930 Simon Lane	9,431	18,750	15,000	19,200	15,000	15,000	15,000	-21.9%
Rents - 940 Simon Lane	16,394	7,875	12,000	19,200	12,000	12,000	12,000	-37.5%
Rents - 685 East Hansen	19,100	19,375	18,600	18,600	18,600	18,600	18,600	0.0%
Rents - 145 West Hansen	40,519	24,424	42,360	45,120	42,360	42,360	42,360	-6.1%
Rents - 410 Scott Lane	19,473	18,125	17,400	17,400	17,400	17,400	17,400	0.0%
Rents - 174 North King	18,019	9,002	4,500	8,000	4,500	4,500	4,500	-43.8%
Rents - 455 Vine Street	49,839	48,950	48,000	52,800	48,000	48,000	48,000	-9.1%
Rents- Virginian Condos	14,284	18,645	33,600	34,800	33,600	33,600	33,600	-3.4%
Rents - 145/149 East Pearl	-	10,773	13,200	12,543	24,000	24,000	24,000	91.3%
Rents - Park Maintenance	-	-	25,000	-	100,000	100,000	100,000	---
Rent - 440 West Kelly	-	-	-	10,800	32,400	32,400	32,400	200.0%
Master Leases	13,605	55,369	71,069	50,300	23,700	23,700	23,700	-52.9%
Insurance Reimbursement	-	-	69,498	69,498	-	-	-	-100.0%
<b>Total Miscellaneous Revenue</b>	<b>234,935</b>	<b>289,911</b>	<b>424,927</b>	<b>412,619</b>	<b>431,160</b>	<b>431,160</b>	<b>431,160</b>	<b>4.5%</b>
Transfers In - Capital Projects	-	1,000,000	-	-	-	-	-	---
Transfers In - General Fund	300,000	250,000	338,676	338,676	100,000	100,000	100,000	-70.5%
<b>Total Transfers In</b>	<b>300,000</b>	<b>1,250,000</b>	<b>338,676</b>	<b>338,676</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-70.5%</b>
<b>Total Employee Housing Fund</b>	<b>\$ 534,935</b>	<b>\$ 1,539,911</b>	<b>\$ 763,603</b>	<b>\$ 751,295</b>	<b>\$ 531,160</b>	<b>\$ 531,160</b>	<b>\$ 431,160</b>	<b>-42.6%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**EMPLOYEE HOUSING FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Property Management Services	\$ 5,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
Professional Services	780	5,638	10,000	5,930	15,000	10,000	10,000	68.6%
R&M - 955 Maple Way	6,466	2,740	7,650	3,374	6,520	6,520	6,520	93.2%
R&M - 915 Simon Lane	3,739	10,045	13,423	13,129	9,012	9,012	9,012	-31.4%
R&M - 930 Simon Lane	8,028	3,404	5,635	5,329	8,705	8,705	8,705	63.3%
R&M - 940 Simon Lane	8,175	4,744	62,410	62,058	8,855	8,855	8,855	-85.7%
R&M - 675 East Hansen	15,045	7,749	19,600	20,500	26,065	11,065	11,065	-46.0%
R&M - 685 East Hansen	17,468	17,808	10,823	10,623	11,035	11,035	11,035	3.9%
R&M - 145 West Hansen	22,696	12,402	19,547	15,071	22,920	22,920	22,920	52.1%
R&M - 410 Scott Lane	4,950	4,228	7,000	4,771	20,804	8,804	8,804	84.5%
R&M - 174 North King	8,829	9,065	9,662	9,462	-	-	-	-100.0%
R&M - 455 Vine Street	8,265	12,012	13,760	13,436	25,572	20,572	20,572	53.1%
R&M - 585 Hall/335 Redmond	-	-	-	-	-	-	-	---
R&M - Virginian Condos	1,986	10,397	11,320	11,320	13,972	13,972	13,972	23.4%
R&M - 145/149 East Pearl	-	173,689	61,103	70,882	16,820	16,820	16,820	-76.3%
R&M - Park Maintenance	-	-	10,000	1,302	62,600	62,600	62,600	4708.0%
R&M - Wapiti Lane	-	-	-	-	27,000	-	-	---
R&M - 440 W. Kelly	-	-	-	-	12,016	12,016	12,016	---
145 E Pearl Remodel	-	-	-	-	300,000	-	-	---
Master Leases	57,633	120,340	119,970	112,206	102,056	102,056	102,056	-9.0%
Energy & Other Improvements	387	-	-	2,000	2,000	2,000	2,000	0.0%
Workforce Camping-Expenditures	-	-	-	2,500	2,500	2,500	2,500	0.0%
Property Insurance	12,277	12,189	12,638	12,637	9,203	9,203	9,203	-27.2%
Virginian Condos	728,903	-	-	-	-	-	-	---
Subdivision Expenses	-	-	-	-	15,000	-	-	---
<b>Total Employee Housing Assistance</b>	<b>911,542</b>	<b>406,450</b>	<b>394,541</b>	<b>376,531</b>	<b>717,655</b>	<b>338,655</b>	<b>338,655</b>	<b>-10.1%</b>
Transfer to General Fund	-	-	112,026	112,026	-	-	-	-100.0%
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>112,026</b>	<b>112,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Employee Housing Fund</b>	<b>\$ 911,542</b>	<b>\$ 406,450</b>	<b>\$ 506,567</b>	<b>\$ 488,557</b>	<b>\$ 717,655</b>	<b>\$ 338,655</b>	<b>\$ 338,655</b>	<b>-30.7%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
ANIMAL CARE FUND  
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Fund Balance</b>	<b>\$ 341,806</b>	<b>\$ 366,156</b>	<b>\$ 432,945</b>	<b>\$ 432,945</b>	<b>\$ 402,245</b>	<b>\$ 402,245</b>	<b>\$ 402,245</b>	
<b>Revenues:</b>								
Miscellaneous Revenue	89,632	120,283	60,200	105,300	60,200	60,200	60,200	-42.8%
<b>Total Revenue</b>	<b>89,632</b>	<b>120,283</b>	<b>60,200</b>	<b>105,300</b>	<b>60,200</b>	<b>60,200</b>	<b>60,200</b>	<b>-42.8%</b>
Transfers In	-	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>89,632</b>	<b>120,283</b>	<b>60,200</b>	<b>105,300</b>	<b>60,200</b>	<b>60,200</b>	<b>60,200</b>	<b>-42.8%</b>
<b>Expenditures:</b>								
Public Safety	33,669	27,395	20,000	20,000	55,000	55,000	55,000	175.0%
<b>Total Expenditures</b>	<b>33,669</b>	<b>27,395</b>	<b>20,000</b>	<b>20,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>175.0%</b>
Transfers Out	31,613	26,099	116,000	116,000	35,000	35,000	35,000	-69.8%
<b>Total Uses</b>	<b>65,282</b>	<b>53,494</b>	<b>136,000</b>	<b>136,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>-33.8%</b>
<b>Ending Fund Balance</b>	<b>\$ 366,156</b>	<b>\$ 432,945</b>	<b>\$ 357,145</b>	<b>\$ 402,245</b>	<b>\$ 372,445</b>	<b>\$ 372,445</b>	<b>\$ 372,445</b>	<b>-7.4%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 24,350</i>	<i>\$ 66,789</i>	<i>\$ (75,800)</i>	<i>\$ (30,700)</i>	<i>\$ (29,800)</i>	<i>\$ (29,800)</i>	<i>\$ (29,800)</i>	

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
ANIMAL CARE FUND  
REVENUES AND OTHER SOURCES**

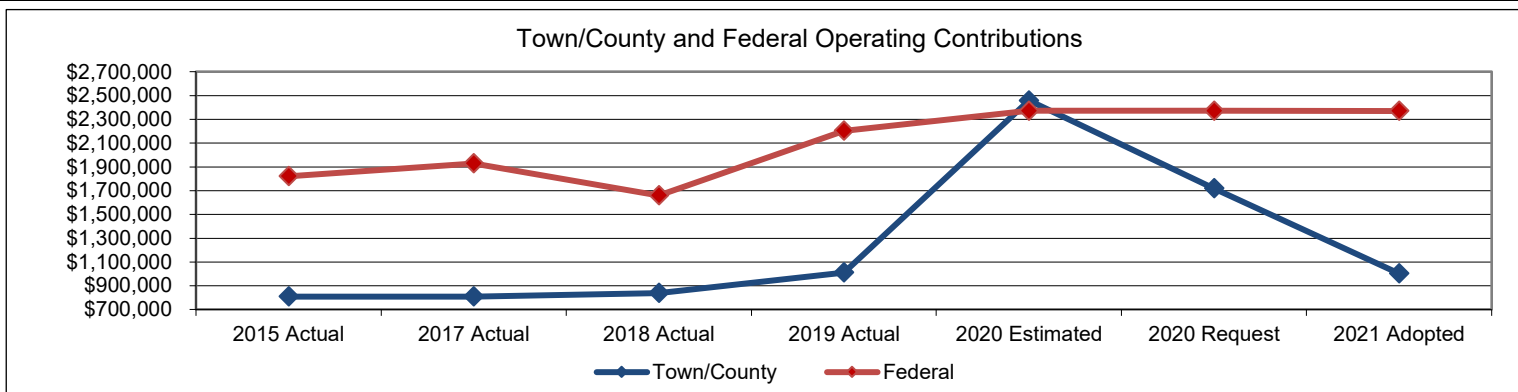
<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Miscellaneous	\$ 89,449	\$ 119,905	\$ 60,000	\$ 105,000	\$ 60,000	\$ 60,000	\$ 60,000	-42.9%
Interest Earnings	183	378	200	300	200	200	200	-33.3%
<b>Total Miscellaneous Revenue</b>	<b>89,632</b>	<b>120,283</b>	<b>60,200</b>	<b>105,300</b>	<b>60,200</b>	<b>60,200</b>	<b>60,200</b>	<b>-42.8%</b>
 <b>Total Animal Care Fund</b>	 <b>\$ 89,632</b>	 <b>\$ 120,283</b>	 <b>\$ 60,200</b>	 <b>\$ 105,300</b>	 <b>\$ 60,200</b>	 <b>\$ 60,200</b>	 <b>\$ 60,200</b>	 <b>-42.8%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
ANIMAL CARE FUND  
EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Operating Expenditures	\$ 23,472	\$ 24,572	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Cat Kennels	10,197	2,823	-	-	-	-	-	---
Floor Replacement	-	-	-	-	35,000	35,000	35,000	---
<b>Total Animal Care</b>	<b>33,669</b>	<b>27,395</b>	<b>20,000</b>	<b>20,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>175.0%</b>
 Transfers to General Fund	 31,613	 26,099	 116,000	 116,000	 35,000	 35,000	 35,000	 -69.8%
<b>Total Transfers Out</b>	<b>31,613</b>	<b>26,099</b>	<b>116,000</b>	<b>116,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-69.8%</b>
 <b>Total Animal Care Fund</b>	 <b>\$ 65,282</b>	 <b>\$ 53,494</b>	 <b>\$ 136,000</b>	 <b>\$ 136,000</b>	 <b>\$ 90,000</b>	 <b>\$ 90,000</b>	 <b>\$ 90,000</b>	 <b>-33.8%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**START BUS SYSTEM FUND**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Fund Balance</b>	<b>\$ 1,400,328</b>	<b>\$ 1,348,960</b>	<b>\$ 1,360,451</b>	<b>\$ 1,360,451</b>	<b>\$ 1,443,633</b>	<b>\$ 1,443,633</b>	<b>\$ 1,443,633</b>	
<b>Revenues:</b>								
Intergovernmental	2,144,202	3,028,774	9,289,015	9,228,468	5,040,988	4,678,873	4,678,873	-49.3%
Charges for Services	1,225,515	1,153,112	1,380,821	1,479,858	1,865,078	1,177,036	1,176,437	-20.5%
Miscellaneous Revenue	37,621	459,146	13,000	10,435	13,000	13,000	13,000	24.6%
<b>Total Revenue</b>	<b>3,407,338</b>	<b>4,641,032</b>	<b>10,682,836</b>	<b>10,718,761</b>	<b>6,919,066</b>	<b>5,868,909</b>	<b>5,868,310</b>	<b>-45.3%</b>
Transfers In	377,801	430,914	1,012,109	1,012,109	773,820	420,227	420,497	-58.5%
<b>Total Sources</b>	<b>3,785,139</b>	<b>5,071,946</b>	<b>11,694,945</b>	<b>11,730,870</b>	<b>7,692,886</b>	<b>6,289,136</b>	<b>6,288,807</b>	<b>-46.4%</b>
<b>Expenditures:</b>								
Transit Administration	565,800	629,229	919,533	806,804	852,281	863,087	863,087	7.0%
Transit Operations	3,218,804	4,063,707	4,205,320	4,174,014	4,390,605	3,595,537	3,595,537	-13.9%
Capital Outlay	-	294,654	6,720,000	6,565,641	2,450,000	1,840,000	1,840,000	-72.0%
<b>Total Expenditures</b>	<b>3,784,604</b>	<b>4,987,590</b>	<b>11,844,853</b>	<b>11,546,458</b>	<b>7,692,886</b>	<b>6,298,624</b>	<b>6,298,624</b>	<b>-45.4%</b>
Transfers Out	51,903	72,865	101,230	101,230	95,701	80,307	80,307	-20.7%
<b>Total Uses</b>	<b>3,836,507</b>	<b>5,060,455</b>	<b>11,946,083</b>	<b>11,647,688</b>	<b>7,788,587</b>	<b>6,378,931</b>	<b>6,378,931</b>	<b>-45.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,348,960</b>	<b>\$ 1,360,451</b>	<b>\$ 1,109,313</b>	<b>\$ 1,443,633</b>	<b>\$ 1,347,932</b>	<b>\$ 1,353,838</b>	<b>\$ 1,353,509</b>	<b>-6.2%</b>
<i>Net Change in Fund Balance</i>	<i>\$ (51,368)</i>	<i>\$ 11,491</i>	<i>\$ (251,138)</i>	<i>\$ 83,182</i>	<i>\$ (95,701)</i>	<i>\$ (89,795)</i>	<i>\$ (90,124)</i>	

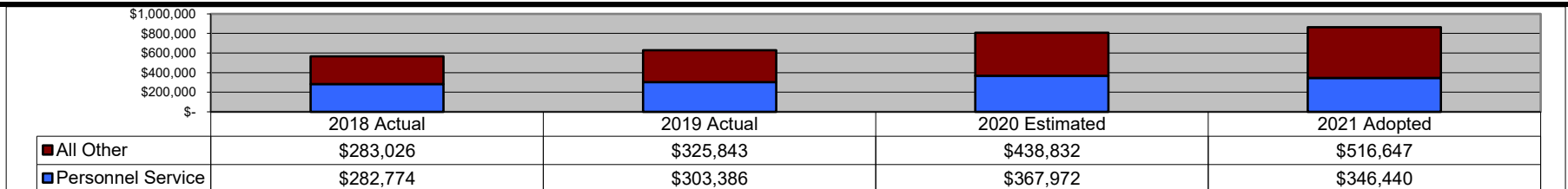


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**START BUS SYSTEM FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Electronic Fare System Grant	\$ -	\$ 152,460	\$ -	\$ -	\$ -	\$ -	\$ -	---
SLIB START Grant (County)	-	-	467,460	457,560	100,000	100,000	100,000	-78.1%
FTA/Wyoming 5311 Grant	1,588,610	2,081,219	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	0.0%
FTA/Idaho 5311 Grant	70,472	121,864	171,230	171,230	170,000	170,000	170,000	-0.7%
FTA/Idaho 5311 Grand Targhee Grant	-	73,160	147,091	125,031	153,207	153,207	153,207	22.5%
FTA 5339/Wyoming Capital	23,363	20,407	2,320,000	2,320,000	1,472,000	1,472,000	1,472,000	-36.6%
Low-No Grant	-	-	2,290,000	2,290,000	-	-	-	-100.0%
Bus Shelter Grant	-	-	168,000	139,413	-	-	-	-100.0%
Route Plan RFP	-	-	80,000	80,000	-	-	-	-100.0%
Teton County Grant - Operations	461,757	579,664	1,445,234	697,967	462,881	436,266	436,266	-37.5%
Teton County Grant - Capital	-	-	-	747,267	482,900	147,400	147,400	-80.3%
<b>Total Intergovernmental Revenue</b>	<b>2,144,202</b>	<b>3,028,774</b>	<b>9,289,015</b>	<b>9,228,468</b>	<b>5,040,988</b>	<b>4,678,873</b>	<b>4,678,873</b>	<b>-49.3%</b>
START Transit Fares	273,557	289,015	291,000	162,500	291,000	180,000	180,000	10.8%
START Fares-Star Valley Passes	98,908	87,834	92,700	90,000	100,000	87,834	87,834	-2.4%
START Fares-Star Valley Ticket	18,879	18,414	19,600	19,000	25,000	18,414	18,414	-3.1%
START Fares-Teton Valley Pass	70,036	83,793	79,300	77,000	90,000	83,793	83,793	8.8%
START Fares-Teton Valley Ticket	39,952	31,086	39,600	39,600	45,000	31,086	31,086	-21.5%
START Transit Contract Fares	275,367	311,326	420,621	420,621	840,627	302,458	301,859	-28.2%
START Advertising	11,100	5,275	8,000	8,000	8,000	8,000	8,000	0.0%
Bike Share - Member Revenue	7,403	12,073	15,000	15,000	15,451	15,451	15,451	3.0%
Teton Village Area 2 1% Transfer Fee	419,400	309,690	385,000	644,000	420,000	420,000	420,000	-34.8%
Short Term Rental Impact Fee	10,913	4,606	30,000	4,137	30,000	30,000	30,000	625.2%
<b>Total Charges for Services</b>	<b>1,225,515</b>	<b>1,153,112</b>	<b>1,380,821</b>	<b>1,479,858</b>	<b>1,865,078</b>	<b>1,177,036</b>	<b>1,176,437</b>	<b>-20.5%</b>
Interest Earnings	5,735	11,082	10,000	9,685	10,000	10,000	10,000	3.3%
Contributions & Donations	4,305	4,424	3,000	750	3,000	3,000	3,000	300.0%
Insurance Reimbursement	27,581	440,353	-	-	-	-	-	---
Miscellaneous Income	-	3,287	-	-	-	-	-	---
<b>Total Miscellaneous Revenue</b>	<b>37,621</b>	<b>459,146</b>	<b>13,000</b>	<b>10,435</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>24.6%</b>
Transfer In - Business License Fee	-	-	233,489	233,489	-	86,003	86,273	-63.1%
Transfer In - Lodging Tax Fund	377,801	430,914	778,620	778,620	773,820	334,224	334,224	-57.1%
<b>Total Transfers In</b>	<b>377,801</b>	<b>430,914</b>	<b>1,012,109</b>	<b>1,012,109</b>	<b>773,820</b>	<b>420,227</b>	<b>420,497</b>	<b>-58.5%</b>
<b>Total START Bus System Fund</b>	<b>\$ 3,785,139</b>	<b>\$ 5,071,946</b>	<b>\$ 11,694,945</b>	<b>\$ 11,730,870</b>	<b>\$ 7,692,886</b>	<b>\$ 6,289,136</b>	<b>\$ 6,288,807</b>	<b>-46.4%</b>

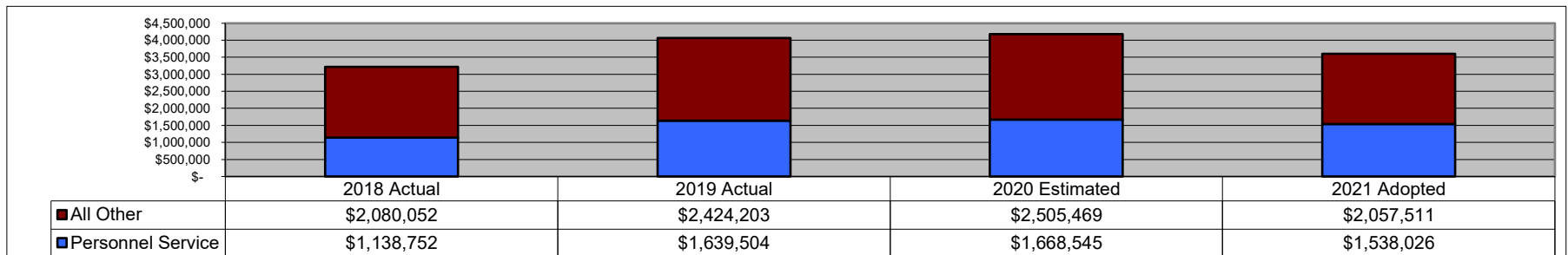
**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
START BUS SYSTEM FUND  
ADMINISTRATION EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Salaries & Wages - Regular	\$ 190,546	\$ 202,939	\$ 250,070	\$ 250,070	\$ 239,152	\$ 239,152	\$ 239,152	-4.4%
Buyout - Compensated Absences	3,041	3,064	2,886	2,886	3,449	2,759	2,759	-4.4%
Overtime	259	513	500	300	500	500	500	66.7%
Holiday Pay - PTO Buyback	4,098	2,597	-	5,000	5,000	5,000	5,000	0.0%
FICA & Medicare	14,788	15,822	19,390	19,390	18,980	18,927	18,927	-2.4%
Health Insurance	34,489	42,040	41,887	41,887	40,630	36,232	36,232	-13.5%
Vision Insurance	354	299	464	464	361	361	361	-22.2%
Dental Insurance	1,916	1,235	1,916	1,916	1,161	1,161	1,161	-39.4%
Wyoming Retirement	27,567	29,975	37,787	37,787	36,224	36,816	36,816	-2.6%
Workers' Compensation	3,562	2,766	5,527	5,527	3,155	3,144	3,144	-43.1%
State Unemployment	412	387	541	541	317	317	317	-41.4%
Disability/Life Insurance	1,742	1,749	2,019	2,204	2,071	2,071	2,071	-6.0%
General/Office Supplies	5,617	4,598	10,300	6,242	5,000	5,000	5,000	-19.9%
Postage	59	32	150	100	150	150	150	50.0%
Printing & Publication	31,308	29,145	57,000	30,000	27,000	27,000	27,000	-10.0%
Advertising	7,195	2,578	10,500	15,000	15,000	30,000	30,000	100.0%
Dues & Subscriptions	1,335	1,335	1,405	1,405	1,405	1,405	1,405	0.0%
Utilities	22,896	27,483	28,000	26,500	138,000	138,000	138,000	420.8%
Water and Sewer Charges	6,348	6,278	8,000	6,000	8,000	8,000	8,000	33.3%
Phone Communications	1,705	750	3,000	-	-	-	-	---
Professional Services	54,179	64,708	193,040	175,000	99,013	99,013	99,013	-43.4%
Physicals	3,520	4,034	3,100	3,500	4,500	4,500	4,500	28.6%
Drug and Alcohol Testing	4,162	155	34,000	17,594	6,000	6,000	6,000	-65.9%
Credit Card Fees	-	6,319	4,000	5,200	5,300	5,300	5,300	1.9%
Web Design Services	6,300	-	-	-	-	-	-	---
Repair & Maint - Buildings	71,700	70,908	103,830	70,000	78,040	78,040	78,040	11.5%
Training, Travel, & Meetings	9,503	21,552	30,200	15,786	9,000	9,000	9,000	-43.0%
Employee Recruitment	5,014	31,912	11,500	8,000	8,000	8,000	8,000	0.0%
IT Services	37,223	38,743	42,651	42,651	43,165	43,310	43,310	1.5%
Property Insurance	13,246	13,151	13,635	13,634	51,603	51,603	51,603	278.5%
Liability Insurance	1,716	2,162	2,235	2,220	2,104	2,326	2,326	4.8%
<b>Total START Bus Administration</b>	<b>\$ 565,800</b>	<b>\$ 629,229</b>	<b>\$ 919,533</b>	<b>\$ 806,804</b>	<b>\$ 852,281</b>	<b>\$ 863,087</b>	<b>\$ 863,087</b>	<b>7.0%</b>



**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
START BUS SYSTEM FUND  
OPERATIONS EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Salaries & Wages - Regular	\$ 545,930	\$ 590,859	\$ 726,102	\$ 726,102	\$ 780,593	\$ 728,545	\$ 728,545	0.3%
Salaries & Wages - Part-Time	875,922	1,050,809	960,889	960,889	1,140,258	650,364	650,364	-32.3%
Buyout - Compensated Absences	6,715	6,229	7,209	7,209	9,382	8,406	8,406	16.6%
Overtime	127,389	157,944	75,000	70,000	63,564	63,564	63,564	-9.2%
Holiday Pay	-	3,364	-	9,000	9,000	9,000	9,000	0.0%
FICA & Medicare	116,984	136,145	135,344	135,344	153,214	111,681	111,681	-17.5%
Health Insurance	261,292	322,812	407,008	407,008	389,903	328,490	328,490	-19.3%
Vision Insurance	1,839	1,910	2,727	2,727	2,520	2,256	2,256	-17.3%
Dental Insurance	8,410	8,840	15,572	15,572	8,789	7,913	7,913	-49.2%
Wyoming Retirement	87,802	102,032	110,963	110,963	119,587	113,434	113,434	2.2%
Workers' Compensation	33,948	31,374	44,857	44,857	29,969	21,820	21,820	-51.4%
State Unemployment	8,090	5,915	18,370	9,000	6,356	4,291	4,291	-52.3%
Disability/Life Insurance	5,731	5,970	6,798	6,798	8,650	7,747	7,747	14.0%
Uniforms	137	162	3,500	2,000	5,000	5,000	5,000	150.0%
Small Tools & Equipment <\$10K	844	1,520	1,000	-	-	-	-	---
Radio Services	8,427	10,410	8,200	4,200	4,200	4,200	4,200	0.0%
Repair & Maint - Vehicles	9,485	13,937	9,325	8,915	8,500	8,500	8,500	-4.7%
Repair & Maint - Shop Parts	376,632	475,965	422,713	376,000	320,000	272,299	272,299	-27.6%
Repair & Maint - Shop Labor	218,517	290,704	325,164	325,164	235,969	191,493	191,493	-41.1%
Petroleum Products	407,339	463,881	434,964	415,000	298,368	263,193	263,193	-36.6%
Trash Collections	9,001	6,781	6,000	6,057	6,000	6,000	6,000	-0.9%
Contract Maintenance	160	3,765	-	-	-	-	-	---
Grand Targhee Grant Administration	-	73,160	147,091	125,031	153,207	153,207	153,207	22.5%
Liability Insurance	47,070	52,299	46,311	48,715	43,851	40,409	40,409	-17.0%
Facility Lease	9,349	17,758	56,500	56,500	54,012	54,012	54,012	-4.4%
Bus Leases	-	167,400	169,000	236,250	475,000	475,000	475,000	101.1%
Bike Share	51,791	61,762	64,713	64,713	64,713	64,713	64,713	0.0%
<b>Total START Bus Operations</b>	<b>\$ 3,218,804</b>	<b>\$ 4,063,707</b>	<b>\$ 4,205,320</b>	<b>\$ 4,174,014</b>	<b>\$ 4,390,605</b>	<b>\$ 3,595,537</b>	<b>\$ 3,595,537</b>	<b>-13.9%</b>





**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
START BUS SYSTEM FUND  
CAPITAL EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Capital Equipment	\$ -	\$ 218,666	\$ 6,394,000	\$ 6,326,227	\$ 1,840,000	\$ 1,840,000	\$ 1,840,000	-70.9%
Fare Collection Equipment	-	190,575	-	-	-	-	-	-
New Buses (4)	-	-	6,319,000	6,318,893	1,840,000	1,840,000	1,840,000	-
ADA Bus (1)	-	-	75,000	7,334	-	-	-	-
Used Buses (2)	-	19,591	-	-	-	-	-	-
Scissor Lift	-	8,500	-	-	-	-	-	-
Capital Improvements	-	75,988	326,000	239,414	610,000	-	-	-100.0%
Bike Share	-	75,988	-	-	-	-	-	-
Facility Electrical Upgrade	-	-	100,000	100,000	-	-	-	-
Benches	-	-	16,000	-	-	-	-	-
Bus Shelter (3)	-	-	210,000	139,414	-	-	-	-
Routeplan/Implementation/Startup	-	-	-	-	610,000	-	-	-
<b>Total START Bus Capital Outlay</b>	<b>-</b>	<b>294,654</b>	<b>6,720,000</b>	<b>6,565,641</b>	<b>2,450,000</b>	<b>1,840,000</b>	<b>1,840,000</b>	<b>-72.0%</b>
Indirect Cost Allocation	51,903	53,865	101,230	101,230	95,701	80,307	80,307	-20.7%
Transfer Out - Central Equip Fund	-	19,000	-	-	-	-	-	---
<b>Total START Bus Interfund Transfer</b>	<b>51,903</b>	<b>72,865</b>	<b>101,230</b>	<b>101,230</b>	<b>95,701</b>	<b>80,307</b>	<b>80,307</b>	<b>-20.7%</b>
<b>Total START Bus System</b>	<b>\$ 3,836,507</b>	<b>\$ 5,060,455</b>	<b>\$ 11,946,083</b>	<b>\$ 11,647,688</b>	<b>\$ 7,788,587</b>	<b>\$ 6,378,931</b>	<b>\$ 6,378,931</b>	<b>-45.2%</b>

	<b>FIVE YEAR BUS REPLACEMENT PLAN</b>					
	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Total</b>
Number of Buses	4	5	6	4	-	19
Estimated Cost	\$ 1,840,000	\$ 2,350,000	\$ 3,840,000	\$ 2,800,000	\$ -	\$ 10,830,000
Federal - 80%	1,472,000	1,880,000	3,072,000	2,240,000	-	8,664,000
Local - 20%	368,000	470,000	768,000	560,000	-	2,166,000

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**LODGING TAX FUND**  
**REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Fund Balance</b>	<b>\$ 72,180</b>	<b>\$ 162,349</b>	<b>\$ 113,988</b>	<b>\$ 113,988</b>	<b>\$ 6,636</b>	<b>\$ 6,636</b>	<b>\$ 6,636</b>	
<b>Revenues:</b>								
Taxes	799,861	846,150	697,120	668,248	897,254	334,124	334,124	-50.0%
Miscellaneous Revenue	1,945	5,204	1,500	3,020	100	100	100	-96.7%
<b>Total Revenue</b>	<b>801,806</b>	<b>851,354</b>	<b>698,620</b>	<b>671,268</b>	<b>897,354</b>	<b>334,224</b>	<b>334,224</b>	<b>-50.2%</b>
Transfers In	-	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>801,806</b>	<b>851,354</b>	<b>698,620</b>	<b>671,268</b>	<b>897,354</b>	<b>334,224</b>	<b>334,224</b>	<b>-50.2%</b>
<b>Expenditures:</b>								
Culture & Recreation	263,396	398,452	-	-	123,534	-	-	---
Pathways	70,440	70,349	-	-	-	-	-	---
<b>Total Expenditures</b>	<b>333,836</b>	<b>468,801</b>	<b>-</b>	<b>-</b>	<b>123,534</b>	<b>-</b>	<b>-</b>	<b>---</b>
Transfers Out	377,801	430,914	778,620	778,620	773,820	334,224	334,224	-57.1%
<b>Total Uses</b>	<b>711,637</b>	<b>899,715</b>	<b>778,620</b>	<b>778,620</b>	<b>897,354</b>	<b>334,224</b>	<b>334,224</b>	<b>-57.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 162,349</b>	<b>\$ 113,988</b>	<b>\$ 33,988</b>	<b>\$ 6,636</b>	<b>\$ 6,636</b>	<b>\$ 6,636</b>	<b>\$ 6,636</b>	<b>0.0%</b>
<i>Net Change in Fund Balance</i>	<i>\$ 90,169</i>	<i>\$ (48,361)</i>	<i>\$ (80,000)</i>	<i>\$ (107,352)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
LODGING TAX FUND  
REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Lodging Tax - 30% Visitor	\$ 799,861	\$ 846,150	\$ 697,120	\$ 668,248	\$ 897,254	\$ 334,124	\$ 334,124	-50.0%
<b>Total Taxes</b>	<b>799,861</b>	<b>846,150</b>	<b>697,120</b>	<b>668,248</b>	<b>897,254</b>	<b>334,124</b>	<b>334,124</b>	<b>-50.0%</b>
Interest Earnings	1,945	5,204	1,500	3,020	100	100	100	-96.7%
<b>Total Miscellaneous Revenue</b>	<b>1,945</b>	<b>5,204</b>	<b>1,500</b>	<b>3,020</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-96.7%</b>
<b>Total Sources</b>	<b>\$ 801,806</b>	<b>\$ 851,354</b>	<b>\$ 698,620</b>	<b>\$ 671,268</b>	<b>\$ 897,354</b>	<b>\$ 334,224</b>	<b>\$ 334,224</b>	<b>-50.2%</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
LODGING TAX FUND  
EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% CHANGE FY20 EST.</b>
Parks & Recreation Operations	\$ 263,396	\$ 398,452	\$ -	\$ -	\$ 123,534	\$ -	\$ -	---
<b>Total Culture &amp; Recreation</b>	<b>263,396</b>	<b>398,452</b>	<b>-</b>	<b>-</b>	<b>123,534</b>	<b>-</b>	<b>-</b>	<b>---</b>
Pathways Operations	70,440	70,349	-	-	-	-	-	---
<b>Total Pathways</b>	<b>70,440</b>	<b>70,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
Transfer to Start Bus System	377,801	430,914	778,620	778,620	773,820	334,224	334,224	-57.1%
<b>Total Transfers Out</b>	<b>377,801</b>	<b>430,914</b>	<b>778,620</b>	<b>778,620</b>	<b>773,820</b>	<b>334,224</b>	<b>334,224</b>	<b>-57.1%</b>
<b>Total Uses</b>	<b>\$ 711,637</b>	<b>\$ 899,715</b>	<b>\$ 778,620</b>	<b>\$ 778,620</b>	<b>\$ 897,354</b>	<b>\$ 334,224</b>	<b>\$ 334,224</b>	<b>-57.1%</b>



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# **TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2021**

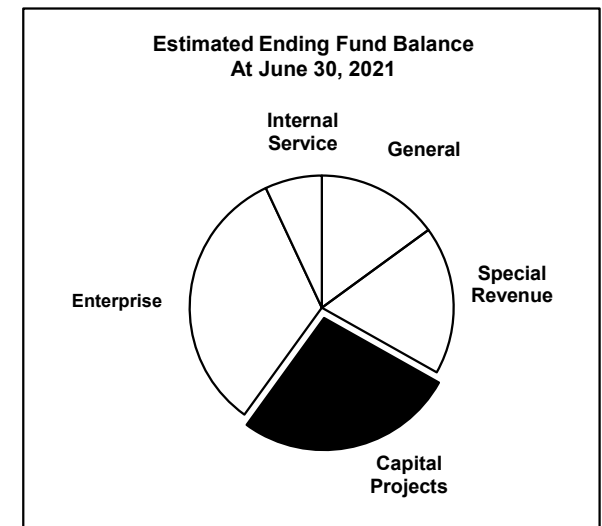
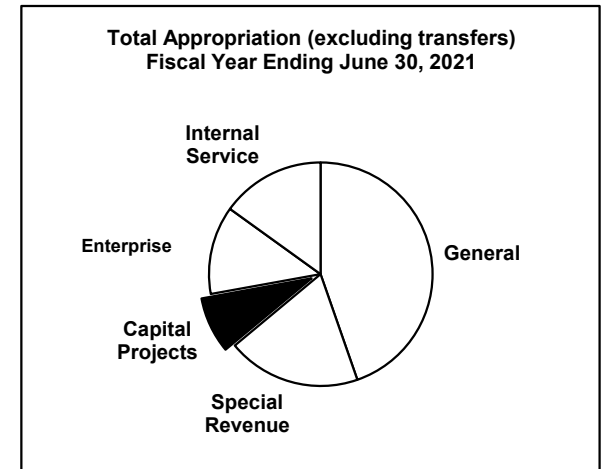


## **CAPITAL PROJECT FUNDS**

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

<b>FUND DESCRIPTION</b>	<b>BALANCE JULY 1, 2020</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE JUNE 30, 2021</b>
<b>General Fund</b>	<u>\$ 9,407,720</u>	<u>\$ 11,635,169</u>	<u>\$ 1,005,007</u>	<u>\$ 16,690,044</u>	<u>\$ 763,174</u>	<u>4,594,678</u>
<b>Special Revenue Funds</b>						
Affordable Housing	1,112,096	270,000	276,901	526,901	-	1,132,096
Parking Exactions	756,563	65,500	-	-	-	822,063
Park Exactions	215,277	13,900	-	-	-	229,177
Employee Housing	1,475,891	431,160	100,000	338,655	-	1,668,396
Animal Care Fund	402,245	60,200	-	55,000	35,000	372,445
Lodging Tax Fund	6,636	334,224	-	-	334,224	6,636
START Bus System	1,443,633	5,868,310	420,497	6,298,624	80,307	1,353,509
Total Special Revenue	<u>5,412,341</u>	<u>7,043,294</u>	<u>797,398</u>	<u>7,219,180</u>	<u>449,531</u>	<u>5,584,321</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	3,411,513	1,571,949	-	2,480,993	750,000	1,752,469
2006 Specific Purpose Excise Tax	194,617	4,400	-	50,000	-	149,017
2010 Specific Purpose Excise Tax	165,749	6,000	-	75,000	-	96,749
2014 Specific Purpose Excise Tax	3,276,676	55,900	-	232,500	-	3,100,076
2016 Specific Purpose Excise Tax	314,933	5,400	-	20,000	-	300,333
2017 Specific Purpose Excise Tax	793,800	6,500	-	190,000	-	610,300
2019 Specific Purpose Excise Tax	-	2,225,066	-	-	-	2,225,066
Total Capital Projects	<u>8,157,288</u>	<u>3,875,215</u>	<u>-</u>	<u>3,048,493</u>	<u>750,000</u>	<u>8,234,010</u>
<b>Enterprise Funds</b>						
Water Utility	5,133,280	2,450,337	375,000	1,955,242	444,850	5,558,525
Sewage Utility	4,914,820	2,587,458	375,000	2,830,808	444,850	4,601,620
Total Enterprise Funds	<u>10,048,100</u>	<u>5,037,795</u>	<u>750,000</u>	<u>4,786,050</u>	<u>889,700</u>	<u>10,160,145</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,070,394	1,843,127	200,000	2,692,185	-	1,421,336
Fleet Management	502,803	1,575,046	-	1,939,863	-	137,986
Central Equipment	424,718	25,700	100,000	-	-	550,418
IT Services	200,866	821,643	-	997,561	-	24,948
Total Internal Service Funds	<u>3,198,780</u>	<u>4,265,516</u>	<u>300,000</u>	<u>5,629,609</u>	<u>-</u>	<u>2,134,687</u>
<b>Total All Funds</b>	<u>\$ 36,224,229</u>	<u>\$ 31,856,989</u>	<u>\$ 2,852,405</u>	<u>\$ 37,373,376</u>	<u>\$ 2,852,405</u>	<u>\$ 30,707,841</u>

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



TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 7,711,309</b>	<b>\$ 9,378,443</b>	<b>\$ 8,053,451</b>	<b>\$ 8,053,451</b>	<b>\$ 3,411,513</b>	<b>\$ 3,411,513</b>	<b>\$ 3,411,513</b>
<b>Revenues:</b>							
Intergovernmental	1,680,990	955,308	1,428,238	560,646	1,453,581	1,453,581	1,373,581
Miscellaneous Revenue	73,981	279,243	220,508	260,863	199,768	197,268	198,368
Other Financing Sources	-	-	-	8,500	-	-	-
<b>Total Revenue</b>	<b>1,754,971</b>	<b>1,234,551</b>	<b>1,648,746</b>	<b>830,009</b>	<b>1,653,349</b>	<b>1,650,849</b>	<b>1,571,949</b>
Transfers In	3,151,006	7,506,697	2,679,012	2,679,012	3,814,344	-	-
<b>Total Sources</b>	<b>4,905,977</b>	<b>8,741,248</b>	<b>4,327,758</b>	<b>3,509,021</b>	<b>5,467,693</b>	<b>1,650,849</b>	<b>1,571,949</b>
<b>Expenditures:</b>							
General Government			30,634	30,000	914,040	-	-
Public Safety			412,488	412,488	2,042,078	885,000	885,000
Public Works			4,034,369	3,772,636	2,405,293	1,539,743	1,389,743
Culture and Recreation			2,086,822	2,086,822	428,425	-	11,250
Pathways			105,175	99,013	502,750	195,000	195,000
Capital Outlay - Prior Years	3,238,843	8,318,955	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,238,843</b>	<b>8,318,955</b>	<b>6,669,488</b>	<b>6,400,959</b>	<b>6,292,586</b>	<b>2,619,743</b>	<b>2,480,993</b>
Transfers Out	-	1,747,285	1,750,000	1,750,000	1,750,000	1,000,000	750,000
<b>Total Uses</b>	<b>3,238,843</b>	<b>10,066,240</b>	<b>8,419,488</b>	<b>8,150,959</b>	<b>8,042,586</b>	<b>3,619,743</b>	<b>3,230,993</b>
<b>Ending Fund Balance</b>	<b>\$ 9,378,443</b>	<b>\$ 8,053,451</b>	<b>\$ 3,961,721</b>	<b>\$ 3,411,513</b>	<b>\$ 836,620</b>	<b>\$ 1,442,619</b>	<b>\$ 1,752,469</b>
<i>Net Change in Fund Balance</i>	<i>\$ 1,667,134</i>	<i>\$ (1,324,992)</i>	<i>\$ (4,091,730)</i>	<i>\$ (4,641,938)</i>	<i>\$ (2,574,893)</i>	<i>\$ (1,968,894)</i>	<i>\$ (1,659,044)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**CAPITAL PROJECTS FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
State Shared-Annual Distribution			\$ 265,000	\$ 253,805	\$ 267,434	\$ 267,434	\$ 267,434
County Consensus (SLIB)			836,147	-	836,147	836,147	836,147
Homeland Security Grant			230,591	210,341	-	-	-
Wyoming DEQ Grants			-	-	250,000	250,000	250,000
TAP - Pathways Grant			-	-	80,000	80,000	-
Teton Conservation District			96,500	96,500	20,000	20,000	20,000
Intergovernmental Prior Years	\$ 1,680,990	\$ 955,308					
<b>Total Intergovernmental Revenue</b>	<b>1,680,990</b>	<b>955,308</b>	<b>1,428,238</b>	<b>560,646</b>	<b>1,453,581</b>	<b>1,453,581</b>	<b>1,373,581</b>
Interest Earnings	70,370	167,267	57,700	74,136	51,400	48,900	50,000
Contributions & Donations	-	-	14,440	15,490	-	-	-
JH Leadership - Bench Program Donations	3,611	-	-	-	-	-	-
Rental Income -145/155 E Pearl	-	111,976	148,368	148,368	148,368	148,368	148,368
110 Center St Reimbursement	-	-	-	22,869	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>73,981</b>	<b>279,243</b>	<b>220,508</b>	<b>260,863</b>	<b>199,768</b>	<b>197,268</b>	<b>198,368</b>
Sale of Assets	-	-	-	8,500	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer In - General Fund 5th Cent	3,151,006	4,506,697	2,579,012	2,579,012	3,814,344	-	-
Transfer In - Water Fund Loan	-	1,500,000	-	-	-	-	-
Transfer In - Sewage Fund Loan	-	1,500,000	-	-	-	-	-
Transfer In - 2016 SPET	-	-	100,000	100,000	-	-	-
<b>Total Transfers In</b>	<b>3,151,006</b>	<b>7,506,697</b>	<b>2,679,012</b>	<b>2,679,012</b>	<b>3,814,344</b>	<b>-</b>	<b>-</b>
<b>Total Capital Projects Fund</b>	<b>\$ 4,905,977</b>	<b>\$ 8,741,248</b>	<b>\$ 4,327,758</b>	<b>\$ 3,509,021</b>	<b>\$ 5,467,693</b>	<b>\$ 1,650,849</b>	<b>\$ 1,571,949</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**CAPITAL PROJECTS FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Public Works:</b>							
Annual Street Reconstruction	\$ -	\$ -	\$ 825,000	\$ 825,000	\$ 825,000	\$ 320,000	\$ 320,000
Door Security Systems - Town Buildings			-	-	20,000	-	-
Aspen Cemetery - Erosion Control & Asphalt Paving			149,000	150,769	-	-	-
Snow King Estates - Asphalt Paving			44,474	44,474	-	-	-
Stormwater - Powderhorn Lane			252,300	252,300	-	-	-
Cache Creek Tube			1,341,002	1,053,000	1,034,743	1,034,743	1,034,743
Hansen Sidewalk			612,500	612,500	-	-	-
Jackson Street (Broadway to Pearl) - Sidewalks			185,650	185,650	-	-	-
Flat Creek and Karns planning/design (split with sewer funds)			25,000	25,000	-	-	-
North Cache Streetscape Phase II (Complete - Sidewalk/pathway)			10,250	9,750	-	-	-
Core Maintenance Facility			525,000	525,000	-	-	-
Tire Barn			33,843	33,843	-	-	-
Benches			15,350	15,350	-	-	-
PW Yard - South Fence Replacement			-	-	20,800	-	-
Stormwater Improvements			15,000	40,000	125,000	-	-
Upper Deck Concrete Sealing & Restriping					115,000	-	-
Public Works Epoxy Roof Coating (Bays 1 - 5)					123,000	-	-
Rancher Street - Complete Street					141,750	35,000	35,000
Vine St (Sewer, Water, Complete Street) 770' - LF					-	150,000	-
<b>Police Department:</b>							
Mobile Radios			12,388	12,388	13,000	-	-
Radar Trailer			26,000	26,000	-	-	-
Message Board			20,000	20,000	-	-	-
Bomb Robot			210,591	210,591	-	-	-
Tasers					23,000	-	-
<b>Fire Department:</b>							
Fire/EMS Capital			143,509	143,509	2,006,078	885,000	885,000
<b>Parks and Recreation:</b>							
Parks & Rec Capital			2,086,822	2,086,822	290,925	-	11,250
Snow King Center Improvements			-	-	137,500	-	-

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**CAPITAL PROJECTS FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
<b>Pathways:</b>							
TOJ Bicycle Network Improvements			65,000	10,000	50,000	20,000	20,000
Pathways Annual Cap. Repairs			17,073	17,073	25,750	17,500	17,500
Garaman Flood Mitigation			-	-	100,000	-	-
AARP Grant			14,440	14,440	-	-	-
Bike Racks			6,162	5,000	7,000	-	-
Pathway Benches			-	-	5,000	-	-
USFWS Connector & North Cache Streetscape - Planning Study North Park			-	25,000	20,000	-	-
Seal Coating			-	-	125,000	55,000	55,000
Blair Dr. Kids Bike Loop			2,500	2,500	5,000	2,500	2,500
Town Mobility Overlay			-	25,000	50,000	-	-
High School Road Southside Pathway (WYDOT TAP Funding)					15,000	-	-
Scott Lane-Maple Way Bike/Ped/ADA Improvements (FY21 80% from WYDOT TAP)					100,000	100,000	100,000
<b>Town-Wide:</b>							
155 Pearl Street Acquisition/Repairs			28,634	30,000	-	-	-
Public Arts Program Projects			2,000	-	45,000	-	-
Town Hall Office Space Reallocation					440,000	-	-
145 E Pearl Remodel					429,040	-	-
<b>Capital Outlays Prior Years</b>	3,238,843	8,318,955					
<b>Total Capital Outlay</b>	<b>3,238,843</b>	<b>8,318,955</b>	<b>6,669,488</b>	<b>6,400,959</b>	<b>6,292,586</b>	<b>2,619,743</b>	<b>2,480,993</b>
Transfer to Employee Housing	-	1,000,000	-	-	-	-	-
Transfer to IT Internal Service Fund	-	175,812	-	-	-	-	-
Transfer to Central Equipment	-	82,350	-	-	-	-	-
Transfer to Affordable Housing Fund	-	-	1,000,000	1,000,000	1,000,000	250,000	-
Debt Service - Water Utility Fund	-	244,561	375,000	375,000	375,000	375,000	375,000
Debt Service - Sewage Utility Fund	-	244,561	375,000	375,000	375,000	375,000	375,000
<b>Total Transfers Out</b>	<b>-</b>	<b>1,747,285</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,000,000</b>	<b>750,000</b>
<b>Total Capital Projects Fund</b>	<b>\$ 3,238,843</b>	<b>\$ 10,066,240</b>	<b>\$ 8,419,488</b>	<b>\$ 8,150,959</b>	<b>\$ 8,042,586</b>	<b>\$ 3,619,743</b>	<b>\$ 3,230,993</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
2006 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 496,059</b>	<b>\$ 458,188</b>	<b>\$ 315,511</b>	<b>\$ 315,511</b>	<b>\$ 194,617</b>	<b>\$ 194,617</b>	<b>\$ 194,617</b>
<b>Revenues:</b>							
Miscellaneous Revenue	4,479	7,882	5,600	4,106	4,400	4,400	4,400
<b>Total Revenue</b>	<b>4,479</b>	<b>7,882</b>	<b>5,600</b>	<b>4,106</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<b>4,479</b>	<b>7,882</b>	<b>5,600</b>	<b>4,106</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>
<b>Expenditures:</b>							
Capital Outlay	42,350	150,559	140,000	125,000	-	-	50,000
<b>Total Expenditures</b>	<b>42,350</b>	<b>150,559</b>	<b>140,000</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
Transfers Out	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>42,350</b>	<b>150,559</b>	<b>140,000</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Ending Fund Balance</b>	<b>\$ 458,188</b>	<b>\$ 315,511</b>	<b>\$ 181,111</b>	<b>\$ 194,617</b>	<b>\$ 199,017</b>	<b>\$ 199,017</b>	<b>\$ 149,017</b>
<i>Net Change in Fund Balance</i>	<i>\$ (37,871)</i>	<i>\$ (142,677)</i>	<i>\$ (134,400)</i>	<i>\$ (120,894)</i>	<i>\$ 4,400</i>	<i>\$ 4,400</i>	<i>\$ (45,600)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2006 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
Interest Earnings	\$ 4,479	\$ 7,882	\$ 5,600	\$ 4,106	\$ 4,400	\$ 4,400	\$ 4,400
<b>Total Miscellaneous Revenue</b>	<b>4,479</b>	<b>7,882</b>	<b>5,600</b>	<b>4,106</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>
 <b>Total Spec Purpose Excise Tax Fund</b>	 <b>\$ 4,479</b>	 <b>\$ 7,882</b>	 <b>\$ 5,600</b>	 <b>\$ 4,106</b>	 <b>\$ 4,400</b>	 <b>\$ 4,400</b>	 <b>\$ 4,400</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2006 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
North King to Forest Service (Rec Center Roadw	\$ 28,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Downtown Cache Creek Tube Improvements	13,508	150,559	-	-	-	-	-
North Cache - Public Art Project			15,000	-	-	-	-
North King Street Charter Bus & Gill Sidewalk (Complete Street)			75,000	75,000	-	-	-
Downtown Public Amenities			50,000	50,000	-	-	50,000
<b>Public Works</b>	<b>42,350</b>	<b>150,559</b>	<b>140,000</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
 <b>Total Spec Purpose Excise Tax Fund</b>	 <b>\$ 42,350</b>	 <b>\$ 150,559</b>	 <b>\$ 140,000</b>	 <b>\$ 125,000</b>	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ 50,000</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2010 SPECIFIC PURPOSE EXCISE TAX FUND**  
**SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 1,578,141</b>	<b>\$ 1,096,118</b>	<b>\$ 532,318</b>	<b>\$ 532,318</b>	<b>\$ 165,749</b>	<b>\$ 165,749</b>	<b>\$ 165,749</b>
<b>Revenues:</b>							
Intergovernmental Revenue	-	-	40,915	40,915	-	-	-
Miscellaneous Revenue	13,018	13,626	6,000	6,650	6,000	6,000	6,000
<b>Total Sources</b>	<b>13,018</b>	<b>13,626</b>	<b>46,915</b>	<b>47,565</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Expenditures:</b>							
Capital Outlay	495,041	577,426	579,232	414,134	75,000	75,000	75,000
<b>Total Expenditures</b>	<b>495,041</b>	<b>577,426</b>	<b>579,232</b>	<b>414,134</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
Transfers Out	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>495,041</b>	<b>577,426</b>	<b>579,232</b>	<b>414,134</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,096,118</b>	<b>\$ 532,318</b>	<b>\$ 1</b>	<b>\$ 165,749</b>	<b>\$ 96,749</b>	<b>\$ 96,749</b>	<b>\$ 96,749</b>
<i>Net Change in Fund Balance</i>	<i>\$ (482,023)</i>	<i>\$ (563,800)</i>	<i>\$ (532,317)</i>	<i>\$ (366,570)</i>	<i>\$ (69,000)</i>	<i>\$ (69,000)</i>	<i>\$ (69,000)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2010 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
Teton County - Energy Mitigation Program	\$ -	\$ -	\$ 40,915	\$ 40,915	\$ -	\$ -	\$ -
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>40,915</b>	<b>40,915</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 13,018	\$ 13,626	\$ 6,000	\$ 6,650	\$ 6,000	\$ 6,000	\$ 6,000
<b>Total Miscellaneous Revenue</b>	<b>13,018</b>	<b>13,626</b>	<b>6,000</b>	<b>6,650</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 13,018</b>	<b>\$ 13,626</b>	<b>\$ 46,915</b>	<b>\$ 47,565</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2010 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
<b>Energy Projects Public Buildings (\$3,790,000):</b>							
Energy Efficiency Projects			\$ 155,098	\$ -	\$ -	\$ -	\$ -
Install Old Town Hall PV System on PW			8,580	8,580	-	-	-
Electrical Vehicle Charging Station (Fleet)			8,500	8,500	-	-	-
Snow King - High Efficiency Unit Heater Replacement			7,500	7,500	-	-	-
Snow King - High Efficiency Hot Water Heater for Commercial Kitchen			8,000	8,000	-	-	-
Snow King - High Efficiency Hot Water Heater for Ice Rink Locker Rooms			10,000	10,000	-	-	-
LED lighting in Public Works heavy duty maintenance Bays-1, 2, & 3			29,000	29,000	-	-	-
LED lighting in Public Works wash Bay-4			5,500	5,500	-	-	-
LED lighting in Public Works light duty maintenance Bay-5			28,000	28,000	-	-	-
LED lighting in Public Works office Admin-1 office areas			8,700	8,700	-	-	-
LED lighting in Public Works office Admin-2 office area (modular building			6,000	6,000	-	-	-
LED lighting at Snow King Ice Rink			58,000	58,000	-	-	-
DC Fast Charging			85,000	75,000	75,000	75,000	75,000
START - EVSE Costs for Proterra Charging			75,000	75,000	-	-	-
Start Facility Electrical Upgrade			86,354	86,354	-	-	-
<b>Capital Outlays Prior Years</b>	495,041	577,426	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>495,041</b>	<b>577,426</b>	<b>579,232</b>	<b>414,134</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
 <b>Total Spec Purpose Excise Tax Fund</b>	 <b>\$ 495,041</b>	 <b>\$ 577,426</b>	 <b>\$ 579,232</b>	 <b>\$ 414,134</b>	 <b>\$ 75,000</b>	 <b>\$ 75,000</b>	 <b>\$ 75,000</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2014 SPECIFIC PURPOSE EXCISE TAX FUND**  
**SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 3,456,955</b>	<b>\$ 3,410,625</b>	<b>\$ 3,235,846</b>	<b>\$ 3,235,846</b>	<b>\$ 3,276,676</b>	<b>\$ 3,276,676</b>	<b>\$ 3,276,676</b>
<b>Revenues:</b>							
Miscellaneous Revenue	31,181	74,987	39,300	46,400	55,900	55,900	55,900
<b>Total Revenue</b>	<b>31,181</b>	<b>74,987</b>	<b>39,300</b>	<b>46,400</b>	<b>55,900</b>	<b>55,900</b>	<b>55,900</b>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<b>31,181</b>	<b>74,987</b>	<b>39,300</b>	<b>46,400</b>	<b>55,900</b>	<b>55,900</b>	<b>55,900</b>
<b>Expenditures:</b>							
Capital Outlay	77,511	249,766	1,070,000	5,570	168,500	232,500	232,500
<b>Total Uses</b>	<b>77,511</b>	<b>249,766</b>	<b>1,070,000</b>	<b>5,570</b>	<b>168,500</b>	<b>232,500</b>	<b>232,500</b>
<b>Ending Fund Balance</b>	<b>\$ 3,410,625</b>	<b>\$ 3,235,846</b>	<b>\$ 2,205,146</b>	<b>\$ 3,276,676</b>	<b>\$ 3,164,076</b>	<b>\$ 3,100,076</b>	<b>\$ 3,100,076</b>
<i>Net Change in Fund Balance</i>	<i>\$ (46,330)</i>	<i>\$ (174,779)</i>	<i>\$ (1,030,700)</i>	<i>\$ 40,830</i>	<i>\$ (112,600)</i>	<i>\$ (176,600)</i>	<i>\$ (176,600)</i>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
2014 SPECIFIC PURPOSE EXCISE TAX FUND  
REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
Interest Earnings	\$ 31,181	\$ 74,987	\$ 39,300	\$ 46,400	\$ 55,900	\$ 55,900	\$ 55,900
<b>Total Miscellaneous Revenue</b>	<b>31,181</b>	<b>74,987</b>	<b>39,300</b>	<b>46,400</b>	<b>55,900</b>	<b>55,900</b>	<b>55,900</b>
 <b>Total Spec Purpose Excise Tax Fund</b>	 <b>\$ 31,181</b>	 <b>\$ 74,987</b>	 <b>\$ 39,300</b>	 <b>\$ 46,400</b>	 <b>\$ 55,900</b>	 <b>\$ 55,900</b>	 <b>\$ 55,900</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
2014 SPECIFIC PURPOSE EXCISE TAX FUND  
EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
Snow King/Maple Way	\$ 5,231	\$ 44,540	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
North Cache Streetscape Phase II	25,583	4,344	950,000	-	148,500	100,000	100,000
Gregory Lane Complete St/Drainage	46,697	7,419	120,000	5,570	20,000	60,000	60,000
Cache Creek Tube - Phase I	-	193,463	-	-	-	-	-
E Broadway Complete Street	-	-	-	-	-	-	-
Center Street Ped Improvements	-	-	-	-	-	32,500	32,500
<b>Total Public Works</b>	<b>77,511</b>	<b>249,766</b>	<b>1,070,000</b>	<b>5,570</b>	<b>168,500</b>	<b>232,500</b>	<b>232,500</b>
 <b>Total Spec Purpose Excise Tax Fund</b>	 <b>\$ 77,511</b>	 <b>\$ 249,766</b>	 <b>\$ 1,070,000</b>	 <b>\$ 5,570</b>	 <b>\$ 168,500</b>	 <b>\$ 232,500</b>	 <b>\$ 232,500</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2016 SPECIFIC PURPOSE EXCISE TAX FUND**  
**SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Beginning Fund Balance</b>	<b>\$ 5,026,517</b>	<b>\$ 3,028,804</b>	<b>\$ 2,109,537</b>	<b>\$ 2,109,537</b>	<b>\$ 314,933</b>	<b>\$ 314,933</b>	<b>\$ 314,933</b>
<b>Revenues:</b>							
Specific Purpose Excise Tax	2,760,205	-	-	-	-	-	-
Miscellaneous Revenue	28,220	52,672	5,400	9,200	5,400	5,400	5,400
<b>Total Sources</b>	<b>2,788,425</b>	<b>52,672</b>	<b>5,400</b>	<b>9,200</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
<b>Expenditures:</b>							
Capital Outlay	4,786,138	971,939	220,000	220,000	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>4,786,138</b>	<b>971,939</b>	<b>220,000</b>	<b>220,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
Transfers Out	-	-	1,583,804	1,583,804	-	-	-
<b>Total Uses</b>	<b>4,786,138</b>	<b>971,939</b>	<b>1,803,804</b>	<b>1,803,804</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Ending Fund Balance</b>	<b>\$ 3,028,804</b>	<b>\$ 2,109,537</b>	<b>\$ 311,133</b>	<b>\$ 314,933</b>	<b>\$ 300,333</b>	<b>\$ 300,333</b>	<b>\$ 300,333</b>
<i>Net Change in Fund Balance</i>	<i>\$ (1,997,713)</i>	<i>\$ (919,267)</i>	<i>\$ (1,798,404)</i>	<i>\$ (1,794,604)</i>	<i>\$ (14,600)</i>	<i>\$ (14,600)</i>	<i>\$ (14,600)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2016 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
Specific Purpose Excise Tax	\$ 2,760,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Taxes</b>	<b>2,760,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	28,220	52,672	5,400	9,200	5,400	5,400	5,400
<b>Total Miscellaneous Revenue</b>	<b>28,220</b>	<b>52,672</b>	<b>5,400</b>	<b>9,200</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 2,788,425</b>	<b>\$ 52,672</b>	<b>\$ 5,400</b>	<b>\$ 9,200</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2016 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
West Broadway Landslide	\$ 4,786,138	\$ 971,939	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Teton County Reimbursement	-	-	200,000	200,000	-	-	-
<b>Total Public Works</b>	<b>4,786,138</b>	<b>971,939</b>	<b>220,000</b>	<b>220,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
Transfer to General Fund	-	-	1,483,804	1,483,804	-	-	-
Transfer to Capital Projects Fund	-	-	100,000	100,000	-	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>1,583,804</b>	<b>1,583,804</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ 4,786,138</b>	<b>\$ 971,939</b>	<b>\$ 1,803,804</b>	<b>\$ 1,803,804</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
2017 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 793,800</u>	<u>\$ 793,800</u>	<u>\$ 793,800</u>
<b>Revenues:</b>							
Specific Purpose Excise Tax	-	-	1,500,000	1,500,000	-	-	-
Miscellaneous Revenue	-	-	8,700	8,800	6,500	6,500	6,500
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>1,508,700</u>	<u>1,508,800</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<u>-</u>	<u>-</u>	<u>1,508,700</u>	<u>1,508,800</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
<b>Expenditures:</b>							
Capital Outlay	-	-	715,000	715,000	160,000	265,000	190,000
<b>Total Uses</b>	<u>-</u>	<u>-</u>	<u>715,000</u>	<u>715,000</u>	<u>160,000</u>	<u>265,000</u>	<u>190,000</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 793,700</u>	<u>\$ 793,800</u>	<u>\$ 640,300</u>	<u>\$ 535,300</u>	<u>\$ 610,300</u>
<i>Net Change in Fund Balance</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 793,700</i>	<i>\$ 793,800</i>	<i>\$ (153,500)</i>	<i>\$ (258,500)</i>	<i>\$ (183,500)</i>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2017 SPECIFIC PURPOSE EXCISE TAX FUND**  
**REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
Specific Purpose Excise Tax	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -
<b>Total Taxes</b>	-	-	<b>1,500,000</b>	<b>1,500,000</b>	-	-	-
Interest Earnings	-	-	8,700	8,800	6,500	6,500	6,500
<b>Total Miscellaneous Revenue</b>	-	-	<b>8,700</b>	<b>8,800</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,508,700</b>	<b>\$ 1,508,800</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**2017 SPECIFIC PURPOSE EXCISE TAX FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
Hansen Sidewalk	\$ -	\$ -	\$ 715,000	\$ 715,000	\$ -	\$ -	\$ -
Meadowlark Lane Sidewalk/Simpson Missing Lin	-	-	-	-	115,000	115,000	115,000
Center Street ADA - Design	-	-	-	-	45,000	45,000	45,000
Pearl Ave Willow to Gros Ventre	-	-	-	-	-	30,000	30,000
Vine St. Sidewalk	-	-	-	-	-	75,000	-
<b>Total Public Works</b>	-	-	<b>715,000</b>	<b>715,000</b>	<b>160,000</b>	<b>265,000</b>	<b>190,000</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 715,000</b>	<b>\$ 715,000</b>	<b>\$ 160,000</b>	<b>\$ 265,000</b>	<b>\$ 190,000</b>

TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
2019 SPECIFIC PURPOSE EXCISE TAX FUND  
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED
<b>Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Revenues:</b>							
Specific Purpose Excise Tax	-	-	-	-	4,443,131	2,221,566	2,221,566
Miscellaneous Revenue	-	-	-	-	3,500	3,500	3,500
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,446,631</u>	<u>2,225,066</u>	<u>2,225,066</u>
Transfers In	-	-	-	-	-	-	-
<b>Total Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,446,631</u>	<u>2,225,066</u>	<u>2,225,066</u>
<b>Expenditures:</b>							
Capital Outlay	-	-	-	-	4,446,631	-	-
<b>Total Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,446,631</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,225,066</u>	<u>\$ 2,225,066</u>
<i>Net Change in Fund Balance</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,225,066	\$ 2,225,066

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
2019 SPECIFIC PURPOSE EXCISE TAX FUND  
REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
Specific Purpose Excise Tax	\$ -	\$ -	\$ -	\$ -	\$ 4,443,131	\$ 2,221,566	\$ 2,221,566
<b>Total Taxes</b>	-	-	-	-	<b>4,443,131</b>	<b>2,221,566</b>	<b>2,221,566</b>
Interest Earnings	-	-	-	-	3,500	3,500	3,500
<b>Total Miscellaneous Revenue</b>	-	-	-	-	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,446,631</b>	<b>\$ 2,225,066</b>	<b>\$ 2,225,066</b>

**TOWN OF JACKSON, WYOMING  
ADOPTED BUDGET FOR FISCAL YEAR 2021  
2019 SPECIFIC PURPOSE EXCISE TAX FUND  
EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>
Core Maintenance Facility	\$ -	\$ -	\$ -	\$ -	\$ 4,446,631	\$ -	\$ -
<b>Total Public Works</b>	-	-	-	-	<b>4,446,631</b>	-	-
<b>Total Spec Purpose Excise Tax Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,446,631</b>	<b>\$ -</b>	<b>\$ -</b>



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# **TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2021**



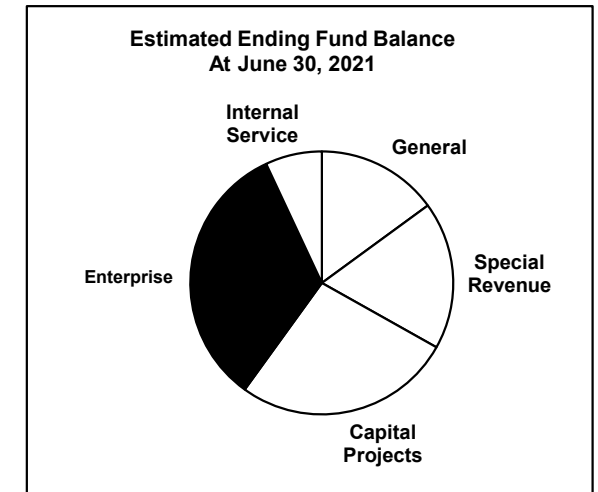
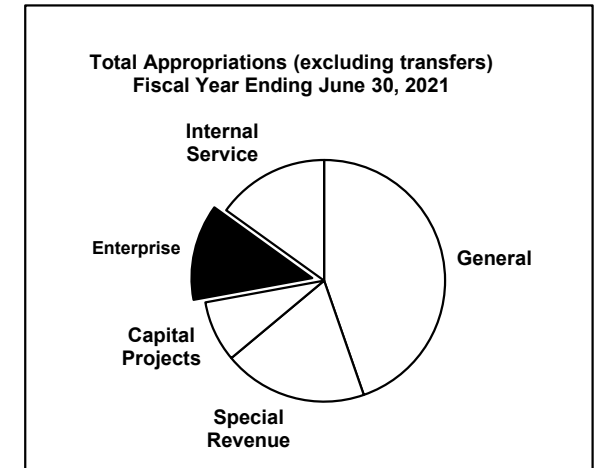
## **ENTERPRISE FUNDS**



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

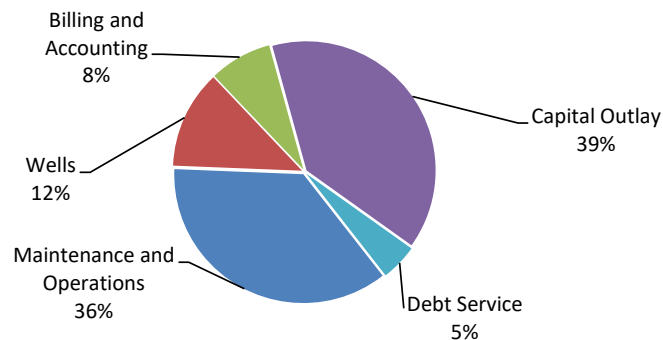
<b>FUND DESCRIPTION</b>	<b>BALANCE JULY 1, 2020</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPEND-ITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE JUNE 30, 2021</b>
<b>General Fund</b>	<u>\$ 9,407,720</u>	<u>\$ 11,635,169</u>	<u>\$ 1,005,007</u>	<u>\$ 16,690,044</u>	<u>\$ 763,174</u>	<u>\$ 4,594,678</u>
<b>Special Revenue Funds</b>						
Affordable Housing	1,112,096	270,000	276,901	526,901	-	1,132,096
Parking Exactions	756,563	65,500	-	-	-	822,063
Park Exactions	215,277	13,900	-	-	-	229,177
Employee Housing	1,475,891	431,160	100,000	338,655	-	1,668,396
Animal Care Fund	402,245	60,200	-	55,000	35,000	372,445
Lodging Tax Fund	6,636	334,224	-	-	334,224	6,636
START Bus System	1,443,633	5,868,310	420,497	6,298,624	80,307	1,353,509
Total Special Revenue	<u>5,412,341</u>	<u>7,043,294</u>	<u>797,398</u>	<u>7,219,180</u>	<u>449,531</u>	<u>5,584,321</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	3,411,513	1,571,949	-	2,480,993	750,000	1,752,469
2006 Specific Purpose Excise Tax	194,617	4,400	-	50,000	-	149,017
2010 Specific Purpose Excise Tax	165,749	6,000	-	75,000	-	96,749
2014 Specific Purpose Excise Tax	3,276,676	55,900	-	232,500	-	3,100,076
2016 Specific Purpose Excise Tax	314,933	5,400	-	20,000	-	300,333
2017 Specific Purpose Excise Tax	793,800	6,500	-	190,000	-	610,300
2019 Specific Purpose Excise Tax	-	2,225,066	-	-	-	2,225,066
Total Capital Projects	<u>8,157,288</u>	<u>3,875,215</u>	<u>-</u>	<u>3,048,493</u>	<u>750,000</u>	<u>8,234,010</u>
<b>Enterprise Funds</b>						
Water Utility	5,133,280	2,450,337	375,000	1,955,242	444,850	5,558,525
Sewage Utility	4,914,820	2,587,458	375,000	2,830,808	444,850	4,601,620
Total Enterprise Funds	<u>10,048,100</u>	<u>5,037,795</u>	<u>750,000</u>	<u>4,786,050</u>	<u>889,700</u>	<u>10,160,145</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,070,394	1,843,127	200,000	2,692,185	-	1,421,336
Fleet Management	502,803	1,575,046	-	1,939,863	-	137,986
Central Equipment	424,718	25,700	100,000	-	-	550,418
IT Services	200,866	821,643	-	997,561	-	24,948
Total Internal Service Funds	<u>3,198,780</u>	<u>4,265,516</u>	<u>300,000</u>	<u>5,629,609</u>	<u>-</u>	<u>2,134,687</u>
<b>Total All Funds</b>	<u>\$ 36,224,229</u>	<u>\$ 31,856,989</u>	<u>\$ 2,852,405</u>	<u>\$ 37,373,376</u>	<u>\$ 2,852,405</u>	<u>\$ 30,707,841</u>

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



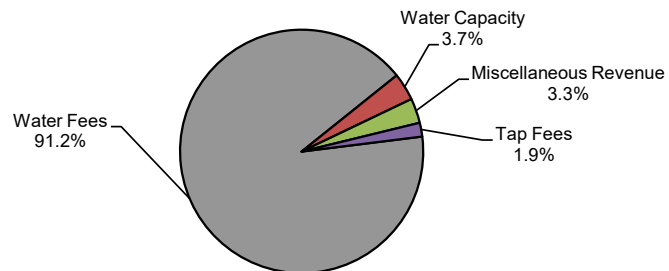
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**WATER FUND**  
**REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Working Capital</b>	<b>\$5,331,575</b>	<b>\$5,899,562</b>	<b>\$4,794,517</b>	<b>\$4,794,517</b>	<b>\$5,133,280</b>	<b>\$5,133,280</b>	<b>\$5,133,280</b>	
Intergovernmental	-	125,000	-	-	-	-	-	---
Charges for Services	2,562,141	2,594,752	2,544,249	2,616,968	2,543,925	2,370,617	2,370,617	-9.4%
Miscellaneous Revenue	142,482	106,725	93,160	239,766	79,720	79,720	79,720	-66.8%
<b>Total Revenue</b>	<b>2,704,623</b>	<b>2,826,477</b>	<b>2,637,409</b>	<b>2,856,734</b>	<b>2,623,645</b>	<b>2,450,337</b>	<b>2,450,337</b>	<b>-14.2%</b>
Transfers In	-	244,561	375,000	375,000	375,000	375,000	375,000	0.0%
<b>Total Sources</b>	<b>2,704,623</b>	<b>3,071,038</b>	<b>3,012,409</b>	<b>3,231,734</b>	<b>2,998,645</b>	<b>2,825,337</b>	<b>2,825,337</b>	<b>-12.6%</b>
Water Maintenance & Operation	575,243	654,223	936,836	951,031	895,897	852,187	852,187	-10.4%
Water Wells	195,147	224,677	266,508	244,130	289,321	289,321	289,321	18.5%
Water Billing & Accounting	130,682	162,809	196,020	199,009	187,051	184,396	184,396	-7.3%
Capital Outlay	667,767	1,040,179	764,219	764,219	836,730	921,118	521,118	-31.8%
Debt Service	108,215	108,215	108,220	108,220	108,220	108,220	108,220	0.0%
<b>Total Expenditures</b>	<b>1,677,054</b>	<b>2,190,103</b>	<b>2,271,803</b>	<b>2,266,609</b>	<b>2,317,219</b>	<b>2,355,242</b>	<b>1,955,242</b>	<b>-13.7%</b>
Transfers Out	459,582	1,985,981	626,362	626,362	588,453	444,849	444,850	-29.0%
<b>Total Uses</b>	<b>2,136,636</b>	<b>4,176,084</b>	<b>2,898,165</b>	<b>2,892,971</b>	<b>2,905,672</b>	<b>2,800,091</b>	<b>2,400,092</b>	<b>-17.0%</b>
<b>Ending Working Capital</b>	<b>\$ 5,899,562</b>	<b>\$ 4,794,517</b>	<b>\$ 4,908,761</b>	<b>\$ 5,133,280</b>	<b>\$ 5,226,253</b>	<b>\$ 5,158,526</b>	<b>\$ 5,558,525</b>	<b>8.3%</b>
<i>Net Change in Working Capital</i>	<i>\$ 567,987</i>	<i>\$ (1,105,045)</i>	<i>\$ 114,244</i>	<i>\$ 338,763</i>	<i>\$ 92,973</i>	<i>\$ 25,246</i>	<i>\$ 425,245</i>	



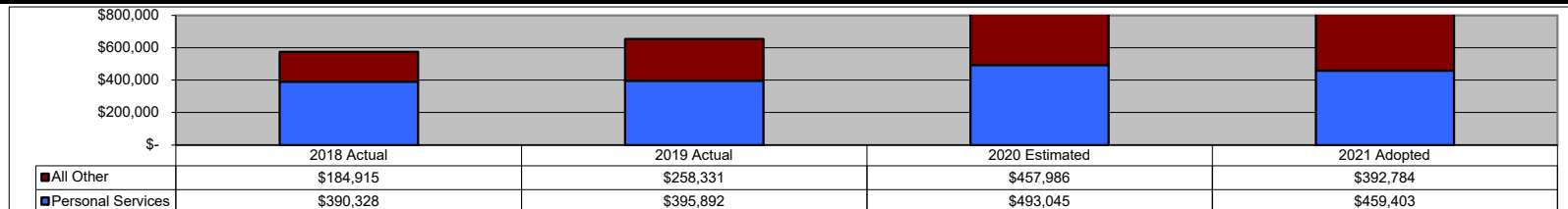
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**WATER FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
County Solar Farm EMP Match	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	---
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 125,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>---</b>
Water Usage Fees	1,830,596	1,815,217	1,740,611	1,724,456	1,733,078	1,559,770	1,559,770	-9.6%
Water Base Fees	591,560	620,275	622,168	665,720	669,048	669,048	669,048	0.5%
Water Interest Charges	3,784	2,998	6,316	6,316	6,348	6,348	6,348	0.5%
Water Capacity Fees	80,148	91,724	89,892	122,276	90,000	90,000	90,000	-26.4%
Water Tap/Meter Fees	56,053	64,538	85,262	98,200	45,451	45,451	45,451	-53.7%
<b>Total Charges for Services</b>	<b>2,562,141</b>	<b>2,594,752</b>	<b>2,544,249</b>	<b>2,616,968</b>	<b>2,543,925</b>	<b>2,370,617</b>	<b>2,370,617</b>	<b>-9.4%</b>
Interest Earnings	53,391	105,800	84,160	80,623	70,720	70,720	70,720	-12.3%
Miscellaneous Revenue	14,863	925	9,000	9,000	9,000	9,000	9,000	0.0%
WARM Insurance Proceeds	74,228	-	-	150,143	-	-	-	-100.0%
<b>Total Miscellaneous Revenue</b>	<b>142,482</b>	<b>106,725</b>	<b>93,160</b>	<b>239,766</b>	<b>79,720</b>	<b>79,720</b>	<b>79,720</b>	<b>-66.8%</b>
Transfer In - Capital Projects	-	244,561	375,000	375,000	375,000	375,000	375,000	0.0%
<b>Total Transfers In</b>	<b>-</b>	<b>244,561</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>0.0%</b>
<b>Total Water Fund</b>	<b>\$ 2,704,623</b>	<b>\$ 3,071,038</b>	<b>\$ 3,012,409</b>	<b>\$ 3,231,734</b>	<b>\$ 2,998,645</b>	<b>\$ 2,825,337</b>	<b>\$ 2,825,337</b>	<b>-12.6%</b>



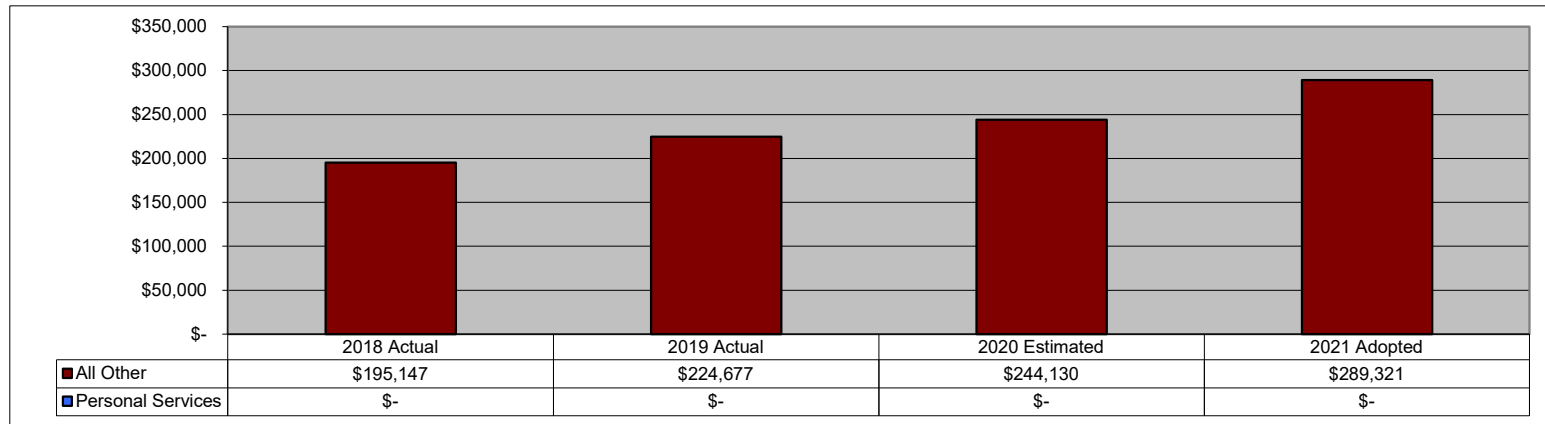
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**WATER FUND**  
**WATER MAINTENANCE & OPERATIONS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Salaries & Wages - Regular	\$ 235,648	\$ 237,304	\$ 297,153	\$ 302,184	\$ 298,927	\$ 298,927	\$ 298,927	-1.1%
Buyout - Compensated Absences	3,605	2,348	2,928	2,928	3,593	3,449	3,449	17.8%
Overtime	4,630	7,562	10,000	7,500	10,000	10,000	10,000	33.3%
Holiday Pay - PTO Buyback	332	-	-	676	-	-	-	-100.0%
FICA & Medicare	17,294	18,384	23,721	23,721	23,908	23,897	23,897	0.7%
Health Insurance	82,645	83,472	95,590	95,590	89,718	64,745	64,745	-32.3%
Vision Insurance	699	820	949	949	882	882	882	-7.1%
Dental Insurance	3,632	3,632	4,313	4,313	3,574	3,574	3,574	-17.1%
Wyoming Retirement	33,762	35,577	44,814	46,757	45,393	46,133	46,133	-1.3%
Workers' Compensation	5,305	4,228	7,904	4,200	4,490	4,488	4,488	6.9%
State Unemployment	534	345	827	827	484	484	484	-41.5%
Disability/Life Insurance	2,242	2,220	5,683	3,400	2,824	2,824	2,824	-16.9%
Uniforms	252	190	800	1,385	800	800	800	-42.3%
Small Tools & Equipment <\$10K	4,984	1,605	5,200	8,000	8,000	8,000	8,000	0.0%
Water/Sewer Supplies	26,171	21,674	46,622	43,014	35,000	35,000	35,000	-18.6%
Postage	-	69	-	200	500	500	500	150.0%
Radio Services	-	-	-	-	6,000	6,000	6,000	---
Printing & Publication	-	-	1,000	1,500	2,000	2,000	2,000	33.3%
Dues & Subscriptions	1,135	1,326	1,000	1,534	1,200	1,200	1,200	-21.7%
Utilities	14,174	18,486	12,550	25,100	16,000	16,000	16,000	-36.3%
Professional services	13,591	20,038	230,781	200,000	80,000	80,000	80,000	-60.0%
Litigation	-	-	-	-	5,000	5,000	5,000	---
Repair & Maint - Shop Parts	6,406	1,961	3,450	5,250	3,450	3,450	3,450	-34.3%
Repair & Maint - Shop Labor	2,704	1,369	3,320	3,320	4,150	4,150	4,150	25.0%
Repair & Maint - Machinery	450	1,794	2,500	5,477	4,000	4,000	4,000	-27.0%
Petroleum Products	5,416	5,017	6,349	6,349	6,848	6,848	6,848	7.9%
Repairs & Maint - Water Tanks	500	22,501	25,000	26,971	25,000	25,000	25,000	-7.3%
Repair & Maint - Dist Syst	40,108	98,281	65,708	50,000	134,000	110,000	110,000	120.0%
Repair & Maint - Fire Hydrants	6,219	2,967	5,500	14,000	14,000	14,000	14,000	0.0%
Repair & Maint - Buildings	35,661	26,999	4,500	30,000	25,000	25,000	25,000	-16.7%
Trash Collection	-	-	2,311	2,311	2,311	2,311	2,311	0.0%
Uniform Cleaning	1,671	1,418	1,330	771	650	650	650	-15.7%
Training, Travel, & Meetings	1,484	8,155	2,727	10,000	10,000	10,000	10,000	0.0%
IT Services	17,307	17,396	14,720	14,720	14,880	19,283	19,283	31.0%
Property Insurance	4,743	4,709	4,883	4,882	10,185	10,185	10,185	108.6%
Liability Insurance	1,939	2,376	2,703	2,703	2,630	2,907	2,907	7.5%
Equipment Rental	-	-	-	500	500	500	500	0.0%
<b>Total Water Maint. &amp; Operations</b>	<b>\$ 575,243</b>	<b>\$ 654,223</b>	<b>\$ 936,836</b>	<b>\$ 951,031</b>	<b>\$ 895,897</b>	<b>\$ 852,187</b>	<b>\$ 852,187</b>	<b>-10.4%</b>



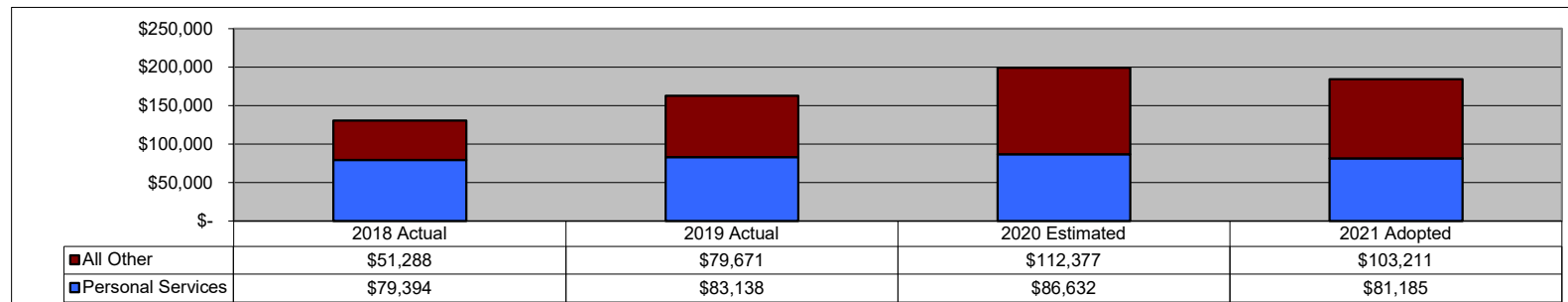
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**WATER FUND**  
**WATER WELLS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Small Tools & Equipment <\$10K	\$ 100	\$ 140	\$ 500	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
Water/Sewer Supplies	29,925	30,587	35,000	35,000	56,100	56,100	56,100	60.3%
Utilities	118,216	98,201	117,050	83,000	117,050	117,050	117,050	41.0%
Utilities - Thaw Wells	145	(245)	3,000	3,000	3,000	3,000	3,000	0.0%
Water/Sewer - Refuge Easement	24,555	28,448	26,000	31,102	28,000	28,000	28,000	-10.0%
Repair & Maint - Shop Parts	1,789	396	1,380	2,562	1,101	1,101	1,101	-57.0%
Repair & Maint - Shop Labor	1,454	374	1,660	2,490	830	830	830	-66.7%
Repair & Maint - Machinery	8,560	16,048	30,000	29,859	15,000	15,000	15,000	-49.8%
Petroleum Products	1,942	590	1,916	1,916	2,465	2,465	2,465	28.7%
Repair & Maint - Buildings	240	41,075	32,000	40,000	40,500	40,500	40,500	1.3%
EPA Sampling	3,363	4,240	13,000	9,000	13,000	13,000	13,000	44.4%
Property Insurance	4,858	4,823	5,002	5,001	11,075	11,075	11,075	121.5%
<b>Total Water Wells</b>	<b>\$ 195,147</b>	<b>\$ 224,677</b>	<b>\$ 266,508</b>	<b>\$ 244,130</b>	<b>\$ 289,321</b>	<b>\$ 289,321</b>	<b>\$ 289,321</b>	<b>18.5%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**WATER FUND**  
**BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Salaries & Wages - Regular	\$ 51,290	\$ 53,004	\$ 54,935	\$ 54,935	\$ 54,545	\$ 54,545	\$ 54,545	-0.7%
Buyout - Compensated Absences	373	806	528	528	656	629	629	19.1%
Overtime	1,232	2,112	1,550	1,788	2,000	2,000	2,000	11.9%
FICA & Medicare	3,844	4,089	4,362	4,362	4,322	4,374	4,374	0.3%
Health Insurance	12,933	13,062	12,932	12,932	12,544	9,052	9,052	-30.0%
Vision Insurance	97	115	115	115	115	115	115	0.0%
Dental Insurance	572	572	572	572	780	780	780	36.4%
Wyoming Retirement	7,450	8,017	8,293	8,550	8,313	8,449	8,449	-1.2%
Workers' Compensation	863	717	1,070	1,070	601	602	602	-43.7%
State Unemployment	225	111	180	180	106	106	106	-41.1%
Disability/Life Insurance	515	533	1,601	1,601	533	533	533	-66.7%
General/Office Supplies	1,879	1,410	2,100	2,000	2,933	2,933	2,933	46.7%
Uniforms	540	-	-	-	250	250	250	---
Water/Sewer Supplies	23,012	52,095	74,000	74,000	65,000	65,000	65,000	-12.2%
Banking Fees	3,347	4,058	4,000	5,200	5,400	5,400	5,400	3.8%
Credit Card Fees	6,570	6,019	9,000	9,100	9,200	9,200	9,200	1.1%
Utility Billing Services	10,874	10,782	13,000	11,200	11,500	11,500	11,500	2.7%
Repair & Maint - Shop Parts	135	91	288	2,501	288	288	288	-88.5%
Repair & Maint - Shop Labor	150	154	415	523	340	340	340	-34.9%
Petroleum Products	576	643	1,021	1,021	633	633	633	-38.0%
Uniform Cleaning	320	252	(355)	300	350	350	350	16.7%
Training, Travel, & Meetings	480	711	875	1,000	1,000	1,000	1,000	0.0%
IT Services	2,998	2,962	5,044	5,044	5,162	5,787	5,787	14.7%
Liability Insurance	407	494	494	488	480	530	530	8.7%
<b>Total Water Billing &amp; Accounting</b>	<b>\$ 130,682</b>	<b>\$ 162,809</b>	<b>\$ 196,020</b>	<b>\$ 199,009</b>	<b>\$ 187,051</b>	<b>\$ 184,396</b>	<b>\$ 184,396</b>	<b>-7.3%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**WATER FUND**  
**CAPITAL OUTLAY**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Capital Equipment	50,058	65	36,608	36,608	113,080	113,080	113,080	208.9%
Prior year capital outlay	50,058	65						
Chevy K2500			36,608	36,608	63,080	63,080	63,080	
EV-150 VacTron Trailer					50,000	50,000	50,000	
Capital Improvements	617,709	1,040,114	727,611	727,611	723,650	808,038	408,038	-43.9%
Prior Year Capital Improvements	617,709	1,040,114						
Upper Snow King estates (upper section)			107,314	107,314	-	-	-	
Center Street 790'-LF			457,686	457,686	-	-	-	
West Jackson Water Tank			54,219	54,219	-	-	-	
Rebuild Well #7			108,392	108,392				
Zone 3 Tank Supply & Storage Development					100,000	100,000	100,000	
North King Water Line (SPET 2006 Complete St)					125,000	-	-	
North King water line (SPET 2019 Rec Center) (new)					224,250	33,638	33,638	
PRV High School/S. Park					130,000	130,000	130,000	
FY22 Design: Rancher St					44,400	44,400	44,400	
FY22 Design: Well 9					100,000	100,000	100,000	
Vine St (Complete St./Water/Sewer)					-	400,000	-	
<b>Total Capital Outlay</b>	<b>667,767</b>	<b>1,040,179</b>	<b>764,219</b>	<b>764,219</b>	<b>836,730</b>	<b>921,118</b>	<b>521,118</b>	<b>-31.8%</b>

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

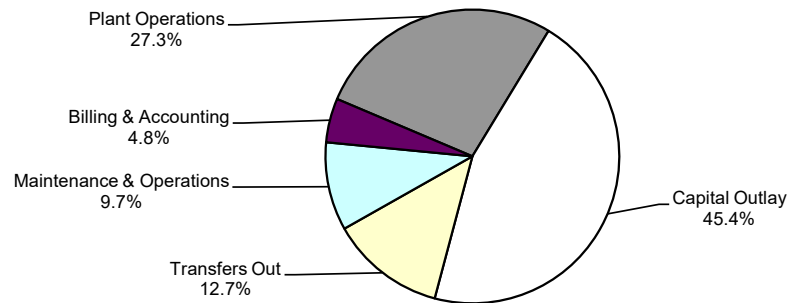
EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Loan Repay - Well 6, 7, & 8	\$ 41,245	\$ 41,245	\$ 41,250	\$ 41,250	\$ 41,250	\$ 41,250	\$ 41,250	0.0%
Loan Repay - Water Tanks	66,970	66,970	66,970	66,970	66,970	66,970	66,970	0.0%
<b>Total Debt Service</b>	<b>\$ 108,215</b>	<b>\$ 108,215</b>	<b>\$ 108,220</b>	<b>\$ 108,220</b>	<b>\$ 108,220</b>	<b>\$ 108,220</b>	<b>\$ 108,220</b>	<b>0.0%</b>

**WATER FUND**  
**TRANSFERS OUT**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Indirect Cost Allocation - General	\$ 459,582	\$ 485,981	\$ 626,362	\$ 626,362	\$ 588,453	\$ 444,849	\$ 444,850	-29.0%
Transfer to Capital Projects - Loan	-	1,500,000	-	-	-	-	-	---
<b>Total Interfund Transfers</b>	<b>\$ 459,582</b>	<b>\$ 1,985,981</b>	<b>\$ 626,362</b>	<b>\$ 626,362</b>	<b>\$ 588,453</b>	<b>\$ 444,849</b>	<b>\$ 444,850</b>	<b>-29.0%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SEWAGE FUND**  
**REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL**

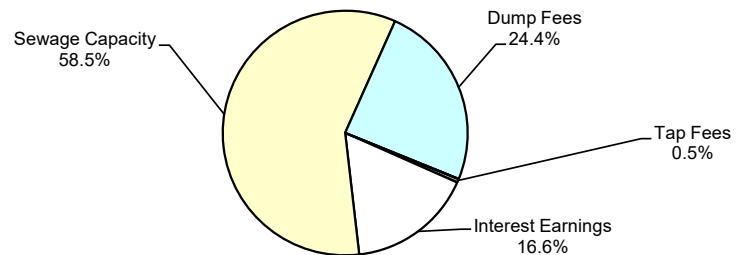
DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
<b>Beginning Working Capital</b>	<b>\$ 6,076,663</b>	<b>\$ 6,195,025</b>	<b>\$ 4,749,076</b>	<b>\$ 4,749,076</b>	<b>\$ 4,914,820</b>	<b>\$ 4,914,820</b>	<b>\$ 4,914,820</b>	
Intergovernmental Revenue	47,671	125,000	-	-	-	-	-	---
Charges for Services	3,750,384	3,042,583	2,632,834	2,917,446	2,665,481	2,516,658	2,516,658	-13.7%
Miscellaneous Revenue	56,491	108,048	79,360	79,084	70,800	70,800	70,800	-10.5%
<b>Total Revenue</b>	<b>3,854,546</b>	<b>3,275,631</b>	<b>2,712,194</b>	<b>2,996,530</b>	<b>2,736,281</b>	<b>2,587,458</b>	<b>2,587,458</b>	<b>-13.7%</b>
Transfers In	-	244,561	375,000	375,000	375,000	375,000	375,000	0.0%
<b>Total Sources</b>	<b>3,854,546</b>	<b>3,520,192</b>	<b>3,087,194</b>	<b>3,371,530</b>	<b>3,111,281</b>	<b>2,962,458</b>	<b>2,962,458</b>	<b>-12.1%</b>
 Sewage Plant Operations	 777,571	 776,101	 982,460	 967,628	 976,316	 955,456	 955,456	 -1.3%
Sewage Maintenance & Operations	251,253	336,311	321,656	315,537	342,599	340,568	340,567	7.9%
Sewage Billing & Accounting	130,632	162,765	171,464	178,900	171,906	169,285	169,285	-5.4%
Capital Outlay	2,117,146	1,704,983	1,113,428	1,117,359	1,220,500	1,590,500	1,365,500	22.2%
<b>Total Expenditures</b>	<b>3,276,602</b>	<b>2,980,160</b>	<b>2,589,008</b>	<b>2,579,424</b>	<b>2,711,321</b>	<b>3,055,809</b>	<b>2,830,808</b>	<b>9.7%</b>
Transfers Out	459,582	1,985,981	626,362	626,362	588,453	444,849	444,850	-29.0%
<b>Total Uses</b>	<b>3,736,184</b>	<b>4,966,141</b>	<b>3,215,370</b>	<b>3,205,786</b>	<b>3,299,774</b>	<b>3,500,658</b>	<b>3,275,658</b>	<b>2.2%</b>
 <b>Ending Working Capital</b>	 <b>\$ 6,195,025</b>	 <b>\$ 4,749,076</b>	 <b>\$ 4,620,900</b>	 <b>\$ 4,914,820</b>	 <b>\$ 4,726,327</b>	 <b>\$ 4,376,620</b>	 <b>\$ 4,601,620</b>	 <b>-6.4%</b>
<i>Net Change in Working Capital</i>	<i>\$ 118,362</i>	<i>\$ (1,445,949)</i>	<i>\$ (128,176)</i>	<i>\$ 165,744</i>	<i>\$ (188,493)</i>	<i>\$ (538,200)</i>	<i>\$ (313,200)</i>	





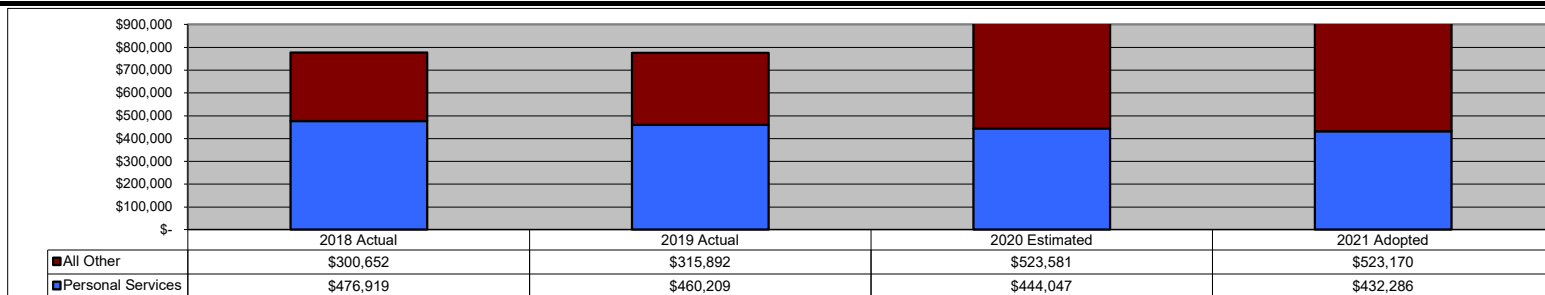
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SEWAGE FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
County Yard Sewer Match	\$ 47,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
County Solar Farm EMP Match	-	125,000	-	-	-	-	-	---
<b>Total Intergovernmental Revenue</b>	<b>47,671</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
Sewer Usage Fees	1,537,960	1,495,788	1,598,458	1,480,830	1,488,234	1,339,411	1,339,411	-9.6%
Sewer Base Fees	489,851	526,972	489,479	574,399	577,271	577,271	577,271	0.5%
Sewer Surcharge Fees	236,951	242,427	238,657	240,003	241,203	241,203	241,203	0.5%
Sewer Interest Charges	3,784	2,998	-	2,122	2,132	2,132	2,132	0.5%
Sewage Capacity Fees	404,626	654,667	200,000	455,458	250,000	250,000	250,000	-45.1%
One-Time Fees	963,107	-	-	53,423	-	-	-	-100.0%
Sewage Dump Fees	113,221	118,184	104,445	109,027	104,445	104,445	104,445	-4.2%
Sewage Tap Fees	884	1,547	1,795	2,185	2,196	2,196	2,196	0.5%
<b>Total Charges for Services</b>	<b>3,750,384</b>	<b>3,042,583</b>	<b>2,632,834</b>	<b>2,917,446</b>	<b>2,665,481</b>	<b>2,516,658</b>	<b>2,516,658</b>	<b>-13.7%</b>
Interest Earnings	54,552	108,048	79,360	69,944	70,800	70,800	70,800	1.2%
Miscellaneous Revenue	1,939	-	-	2,700	-	-	-	-100.0%
Gain on Sale of Assets	-	-	-	6,440	-	-	-	-100.0%
<b>Total Miscellaneous Revenue</b>	<b>56,491</b>	<b>108,048</b>	<b>79,360</b>	<b>79,084</b>	<b>70,800</b>	<b>70,800</b>	<b>70,800</b>	<b>-10%</b>
Transfer in - Capital Projects	-	244,561	375,000	375,000	375,000	375,000	375,000	0.0%
<b>Total Transfers In</b>	<b>-</b>	<b>244,561</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>0.0%</b>
<b>Total Sewer Fund</b>	<b>\$ 3,854,546</b>	<b>\$ 3,520,192</b>	<b>\$ 3,087,194</b>	<b>\$ 3,371,530</b>	<b>\$ 3,111,281</b>	<b>\$ 2,962,458</b>	<b>\$ 2,962,458</b>	<b>-12.1%</b>



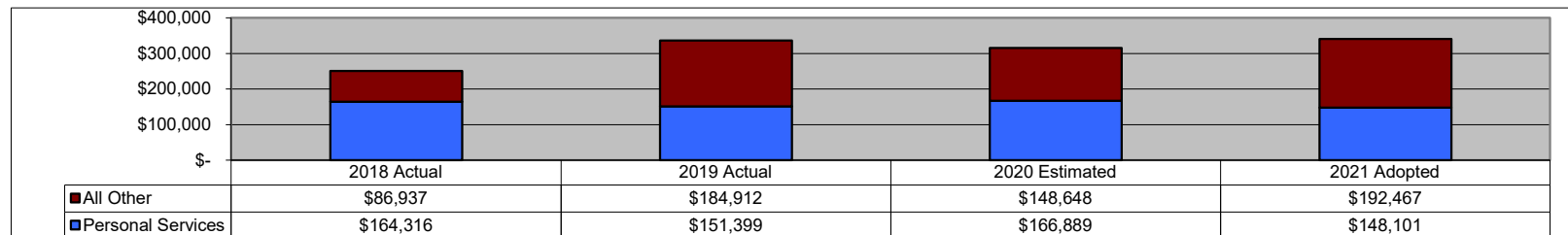
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SEWAGE FUND**  
**SEWAGE PLANT OPERATIONS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Salaries & Wages - Regular	\$ 299,437	\$ 285,515	\$ 273,884	\$ 273,884	\$ 276,999	\$ 277,027	\$ 277,027	1.1%
Buyout - Compensated Absences	2,891	2,290	2,725	2,725	3,329	3,196	3,196	17.3%
Overtime	5,393	5,701	6,000	6,000	6,500	6,500	6,500	8.3%
FICA & Medicare	22,487	21,408	21,619	21,619	21,942	21,934	21,934	1.5%
Health Insurance	88,828	89,716	79,567	79,567	95,736	69,088	69,088	-13.2%
Vision Insurance	866	892	1,081	1,081	1,015	1,015	1,015	-6.1%
Dental Insurance	4,672	5,840	5,354	5,354	3,733	3,733	3,733	-30.3%
Wyoming Retirement	42,983	42,332	41,258	41,258	41,964	42,653	42,653	3.4%
Workers' Compensation	6,317	4,101	7,175	7,175	4,107	4,106	4,106	-42.8%
State Unemployment	615	337	827	827	484	484	484	-41.5%
Disability/Life Insurance	2,430	2,077	4,557	4,557	2,550	2,550	2,550	-44.0%
Uniforms	947	608	800	800	1,000	1,000	1,000	25.0%
Small Tools & Equipment <\$10K	1,776	1,872	1,100	1,800	2,000	2,000	2,000	11.1%
Water/Sewer Supplies	6,122	4,779	7,800	8,200	13,400	13,400	13,400	63.4%
Postage	288	211	300	422	300	300	300	-28.9%
Printing & Publication	596	2,439	3,700	3,877	5,000	5,000	5,000	29.0%
Dues & Subscriptions	150	677	1,000	850	1,000	1,000	1,000	17.6%
Utilities	122,441	130,136	122,000	120,000	140,000	140,000	140,000	16.7%
Professional Services	54,373	59,040	275,781	250,000	205,000	205,000	205,000	-18.0%
Litigation	-	-	-	-	5,000	5,000	5,000	---
Repair & Maint - Shop Parts	5,752	985	1,200	1,200	4,600	4,600	4,600	283.3%
Repair & Maint - Shop Labor	1,500	1,071	3,000	3,000	4,150	4,150	4,150	38.3%
Repair & Maint - Machinery	16,976	20,189	16,000	20,000	22,500	22,500	22,500	12.5%
Petroleum Products	3,721	3,528	4,973	4,973	4,535	4,535	4,535	-8.8%
Repair & Maint - Office	682	41	100	150	500	500	500	233.3%
Repair & Maint - Buildings	13,680	16,354	20,000	22,500	25,000	25,000	25,000	11.1%
Dust Abatement	5,128	5,269	3,894	5,250	5,300	5,300	5,300	1.0%
Trash Collection	7,241	7,146	7,000	7,000	7,000	7,000	7,000	0.0%
Uniform Cleaning	1,314	1,019	1,300	1,300	1,300	1,300	1,300	0.0%
Training, Travel, & Meetings	5,705	6,742	3,456	7,000	8,000	8,000	8,000	14.3%
IT Services	23,412	24,522	35,273	35,273	36,303	41,516	41,516	17.7%
Property Insurance	26,447	26,256	27,221	27,220	23,132	23,132	23,132	-15.0%
Liability Insurance	2,401	3,008	2,515	2,515	2,437	2,437	2,437	-3.1%
Equipment Rental	-	-	-	250	500	500	500	100.0%
<b>Total Sewer Plant Operations</b>	<b>\$ 777,571</b>	<b>\$ 776,101</b>	<b>\$ 982,460</b>	<b>\$ 967,628</b>	<b>\$ 976,316</b>	<b>\$ 955,456</b>	<b>\$ 955,456</b>	<b>-1.3%</b>



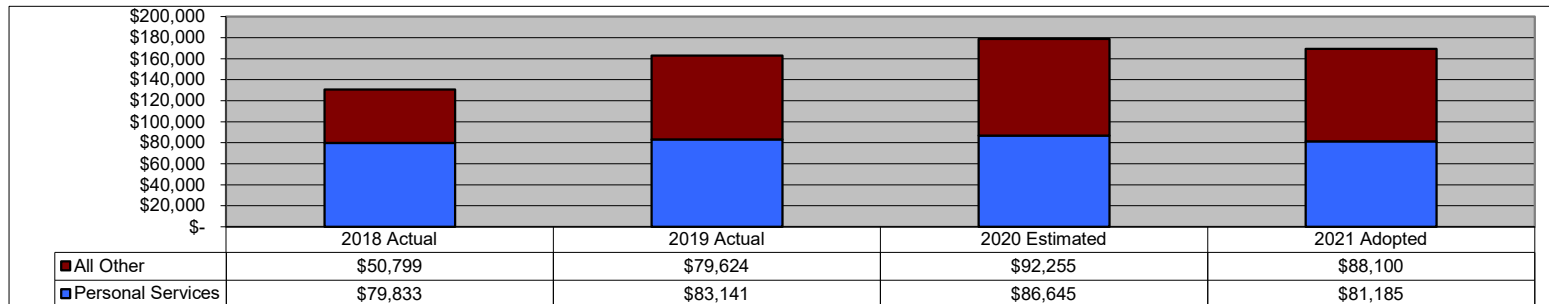
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SEWAGE FUND**  
**SEWAGE MAINTENANCE & OPERATIONS**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Salaries & Wages - Regular	\$ 87,457	\$ 65,667	\$ 95,498	\$ 95,498	\$ 97,995	\$ 97,995	\$ 97,995	2.6%
Buyout - Compensated Absences	1,402	2,372	1,002	1,002	1,178	1,131	1,131	12.9%
Overtime	6,040	15,597	7,000	8,803	8,500	8,500	8,500	-3.4%
FICA & Medicare	6,778	5,913	7,917	7,917	8,237	8,233	8,233	4.0%
Health Insurance	44,414	44,858	32,046	32,046	19,092	13,777	13,777	-57.0%
Vision Insurance	513	424	528	528	200	200	200	-62.1%
Dental Insurance	2,336	2,336	1,542	1,542	561	561	561	-63.6%
Wyoming Retirement	12,918	11,689	14,316	15,423	14,737	14,978	14,978	-2.9%
Workers' Compensation	1,437	1,318	2,661	2,661	1,559	1,558	1,558	-41.5%
State Unemployment	279	215	361	361	211	211	211	-41.6%
Disability/Life Insurance	742	1,010	990	1,108	957	957	957	-13.6%
Uniforms	332	693	350	600	600	600	600	0.0%
Small Tools & Equipment <\$10K	4,016	3,788	2,000	1,967	3,000	3,000	3,000	52.5%
Water/Sewer Supplies	9,157	6,737	7,000	8,500	11,600	11,600	11,600	36.5%
Sewer Saddles	808	1,152	1,000	2,000	3,000	3,000	3,000	50.0%
Repair & Maint - Vehicles	1,006	-	-	-	-	-	-	---
Repair & Maint - Shop Parts	1,700	9,500	2,875	8,055	3,250	3,250	3,250	-59.7%
Repair & Maint - Shop Labor	1,712	3,160	2,988	2,988	3,320	3,320	3,320	11.1%
Repair & Maint - Machinery	19,555	16,614	20,000	19,500	21,000	21,000	21,000	7.7%
Petroleum Products	2,709	3,375	3,200	3,200	2,653	2,653	2,653	-17.1%
Repair & Maint - System	23,101	109,753	83,440	65,000	100,000	100,000	100,000	53.8%
Uniform Cleaning	936	863	1,025	800	1,025	1,025	1,025	28.1%
Training, Travel, & Meetings	1,311	2,723	2,118	4,000	4,000	4,000	4,000	0.0%
IT Services	17,073	22,876	28,010	28,010	30,115	33,118	33,118	18.2%
Property Insurance	2,773	2,753	2,855	2,854	4,447	4,447	4,447	55.8%
Liability Insurance	748	925	934	925	862	953	953	3.0%
Equipment Rental	-	-	-	250	500	500	500	100.0%
<b>Total Maintenance &amp; Operations</b>	<b>\$ 251,253</b>	<b>\$ 336,311</b>	<b>\$ 321,656</b>	<b>\$ 315,537</b>	<b>\$ 342,599</b>	<b>\$ 340,568</b>	<b>\$ 340,567</b>	<b>7.9%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SEWAGE FUND**  
**SEWAGE BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Salaries & Wages - Regular	\$ 51,290	\$ 53,004	\$ 54,935	\$ 54,935	\$ 54,545	\$ 54,545	\$ 54,545	-0.7%
Buyout - Compensated Absences	373	806	528	528	656	629	629	19.1%
Overtime	1,577	2,112	1,750	1,787	2,000	2,000	2,000	11.9%
FICA & Medicare	3,880	4,092	4,377	4,377	4,376	4,374	4,374	-0.1%
Health Insurance	12,933	13,062	12,932	12,932	12,544	9,052	9,052	-30.0%
Vision Insurance	97	115	115	115	115	115	115	0.0%
Dental Insurance	572	572	572	572	780	780	780	36.4%
Wyoming Retirement	7,499	8,017	8,293	8,548	8,313	8,449	8,449	-1.2%
Workers' Compensation	872	717	1,070	1,070	602	602	602	-43.7%
State Unemployment	225	111	180	180	106	106	106	-41.1%
Disability/Life Insurance	515	533	1,601	1,601	533	533	533	-66.7%
General/Office Supplies	1,879	1,410	2,200	2,200	2,933	2,933	2,933	33.3%
Uniforms	-	-	250	250	-	-	-	-100.0%
Water/Sewer Supplies	23,403	52,080	50,000	53,682	50,000	50,000	50,000	-6.9%
Banking Fees	3,347	4,058	4,000	5,200	5,400	5,400	5,400	3.8%
Credit Card Fees	6,570	6,019	9,000	9,100	9,200	9,200	9,200	1.1%
Utility Billing Services	10,874	10,782	11,000	11,200	11,500	11,500	11,500	2.7%
Repair & Maint - Shop Parts	135	91	288	2,501	288	288	288	-88.5%
Repair & Maint - Shop Labor	150	154	415	523	340	340	340	-34.9%
Petroleum Products	576	643	1,021	1,021	633	633	633	-38.0%
Uniform Cleaning	175	223	428	200	428	428	428	114.0%
Training, Travel, & Meetings	288	711	1,000	875	1,000	1,000	1,000	14.3%
IT Services	2,995	2,959	5,015	5,015	5,134	5,848	5,848	16.6%
Liability Insurance	407	494	494	488	480	530	530	8.7%
<b>Total Sewer Billing &amp; Accounting</b>	<b>\$ 130,632</b>	<b>\$ 162,765</b>	<b>\$ 171,464</b>	<b>\$ 178,900</b>	<b>\$ 171,906</b>	<b>\$ 169,285</b>	<b>\$ 169,285</b>	<b>-5.4%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SEWAGE FUND**  
**CAPITAL OUTLAY**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Capital Equipment	\$ 34,224	\$ 162,041	\$ 85,000	\$ 85,000	\$ 275,000	\$ 275,000	\$ 275,000	223.5%
Prior year capital outlay	34,224	162,041						
John Deer - 950			85,000	85,000	-	-	-	
Cat - IT24F - Loader			-	-	275,000	275,000	275,000	
Capital Improvements	2,082,922	1,542,942	1,028,428	1,032,359	945,500	1,315,500	1,090,500	5.6%
Prior Year Capital Improvements	2,082,922	1,542,942	-	-				
Spring Gulch Lift Station			9,826	9,826				
Snow King Estates Sewer Line Relocation			3,758	3,758				
TOJ Public Works South			-	3,931				
Flat Creek Drive New Sewer Main Phase - I - 700'-LF			129,219	129,219				
Flat Creek/Karns sewer study, planning, design (split funded w/ 5th cen			75,000	75,000				
Lift Station Upgrade (2)			225,000	225,000				
Treatment Plant Fencing			42,625	42,625				
Treatment Plant Garage			350,000	350,000				
UV Siding			43,000	43,000				
Cache Creek Phase 2C			150,000	150,000				
West Cache Creek Dr/Alley					575,000	575,000	575,000	
SCADA Lift Stations					80,000	80,000	80,000	
SCADA - Treatment Plant					60,000	60,000	60,000	
WWTP Wetland Upgrade					200,000	200,000	200,000	
FY22 Design: Rancher St (Complete St)					15,000	15,000	15,000	
FY22 Design: Gill Ave & Alley					15,500	15,500	15,500	
Save the Block Alley Sewer 225' - LF					-	145,000	145,000	
Vine St. (Complete St./Water/Sewer)					-	225,000	-	
<b>Total Capital Outlay</b>	<b>\$ 2,117,146</b>	<b>\$ 1,704,983</b>	<b>\$ 1,113,428</b>	<b>\$ 1,117,359</b>	<b>\$ 1,220,500</b>	<b>\$ 1,590,500</b>	<b>\$ 1,365,500</b>	<b>22.2%</b>

**SEWAGE FUND**  
**TRANSFERS OUT**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% CHANGE FY20 EST.
Indirect Cost Allocation - General	\$ 459,582	\$ 485,981	\$ 626,362	\$ 626,362	\$ 588,453	\$ 444,849	\$ 444,850	-29.0%
Transfer to Capital Projects - Loan	-	1,500,000	-	-	-	-	-	---
<b>Total Interfund Transfers</b>	<b>\$ 459,582</b>	<b>\$ 1,985,981</b>	<b>\$ 626,362</b>	<b>\$ 626,362</b>	<b>\$ 588,453</b>	<b>\$ 444,849</b>	<b>\$ 444,850</b>	<b>-29.0%</b>



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# **TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2021**

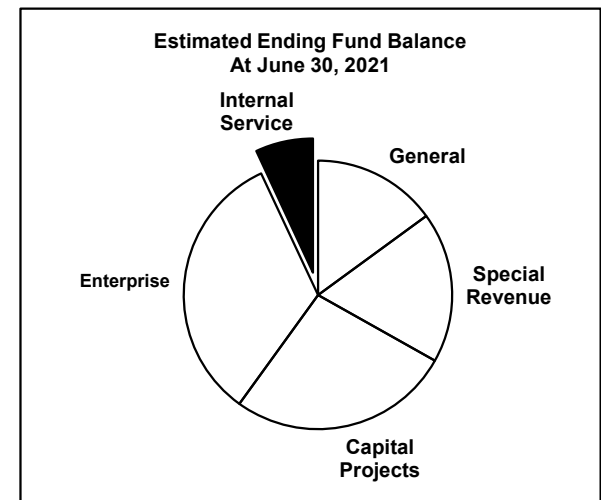
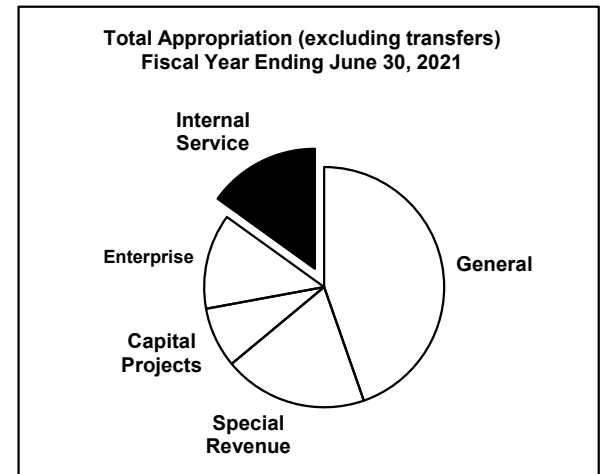


## **INTERNAL SERVICE FUNDS**

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES**  
**ALL FUNDS**

<b>FUND DESCRIPTION</b>	<b>BALANCE JULY 1, 2020</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>BUDGETED BALANCE JUNE 30, 2021</b>
<b>General Fund</b>	<u>\$ 9,407,720</u>	<u>\$ 11,635,169</u>	<u>\$ 1,005,007</u>	<u>\$ 16,690,044</u>	<u>\$ 763,174</u>	<u>\$ 4,594,678</u>
<b>Special Revenue Funds</b>						
Affordable Housing	1,112,096	270,000	276,901	526,901	-	1,132,096
Parking Exactions	756,563	65,500	-	-	-	822,063
Park Exactions	215,277	13,900	-	-	-	229,177
Employee Housing	1,475,891	431,160	100,000	338,655	-	1,668,396
Animal Care Fund	402,245	60,200	-	55,000	35,000	372,445
Lodging Tax Fund	6,636	334,224	-	-	334,224	6,636
START Bus System	1,443,633	5,868,310	420,497	6,298,624	80,307	1,353,509
Total Special Revenue	<u>5,412,341</u>	<u>7,043,294</u>	<u>797,398</u>	<u>7,219,180</u>	<u>449,531</u>	<u>5,584,321</u>
<b>Capital Project Funds</b>						
Capital Projects (5th Cent)	3,411,513	1,571,949	-	2,480,993	750,000	1,752,469
2006 Specific Purpose Excise Tax	194,617	4,400	-	50,000	-	149,017
2010 Specific Purpose Excise Tax	165,749	6,000	-	75,000	-	96,749
2014 Specific Purpose Excise Tax	3,276,676	55,900	-	232,500	-	3,100,076
2016 Specific Purpose Excise Tax	314,933	5,400	-	20,000	-	300,333
2017 Specific Purpose Excise Tax	793,800	6,500	-	190,000	-	610,300
2019 Specific Purpose Excise Tax	-	2,225,066	-	-	-	2,225,066
Total Capital Projects	<u>8,157,288</u>	<u>3,875,215</u>	<u>-</u>	<u>3,048,493</u>	<u>750,000</u>	<u>8,234,010</u>
<b>Enterprise Funds</b>						
Water Utility	5,133,280	2,450,337	375,000	1,955,242	444,850	5,558,525
Sewage Utility	4,914,820	2,587,458	375,000	2,830,808	444,850	4,601,620
Total Enterprise Funds	<u>10,048,100</u>	<u>5,037,795</u>	<u>750,000</u>	<u>4,786,050</u>	<u>889,700</u>	<u>10,160,145</u>
<b>Internal Service Funds</b>						
Employee Insurance	2,070,394	1,843,127	200,000	2,692,185	-	1,421,336
Fleet Management	502,803	1,575,046	-	1,939,863	-	137,986
Central Equipment	424,718	25,700	100,000	-	-	550,418
IT Services	200,866	821,643	-	997,561	-	24,948
Total Internal Service Funds	<u>3,198,780</u>	<u>4,265,516</u>	<u>300,000</u>	<u>5,629,609</u>	<u>-</u>	<u>2,134,687</u>
<b>Total All Funds</b>	<u>\$ 36,224,229</u>	<u>\$ 31,856,989</u>	<u>\$ 2,852,405</u>	<u>\$ 37,373,376</u>	<u>\$ 2,852,405</u>	<u>\$ 30,707,841</u>

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



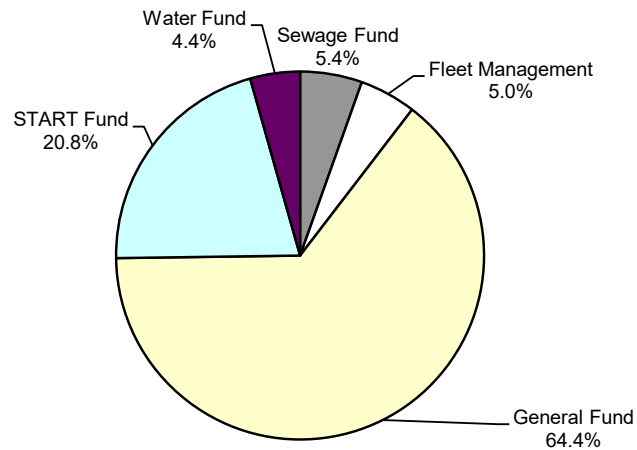


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**EMPLOYEE INSURANCE FUND**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
<b>Beginning Working Capital</b>	<b>\$1,596,946</b>	<b>\$1,921,703</b>	<b>\$2,220,753</b>	<b>\$2,220,753</b>	<b>\$2,070,394</b>	<b>\$2,070,394</b>	<b>\$2,070,394</b>	
<b>Revenues:</b>								
Charges for Services	2,356,475	2,466,382	2,661,930	2,661,930	2,482,646	1,806,126	1,806,127	-32.1%
Miscellaneous Revenue	17,641	49,294	44,700	29,292	37,000	37,000	37,000	26.3%
<b>Total Revenue</b>	<b>2,374,116</b>	<b>2,515,676</b>	<b>2,706,630</b>	<b>2,691,222</b>	<b>2,519,646</b>	<b>1,843,126</b>	<b>1,843,127</b>	<b>-31.5%</b>
Transfers In	-	-	-	-	200,000	200,000	200,000	---
<b>Total Sources</b>	<b>2,374,116</b>	<b>2,515,676</b>	<b>2,706,630</b>	<b>2,691,222</b>	<b>2,719,646</b>	<b>2,043,126</b>	<b>2,043,127</b>	<b>-24.1%</b>
<b>Expenditures:</b>								
Insurance Claims and Premiums	2,040,757	2,208,071	2,485,944	2,382,928	2,683,985	2,683,985	2,683,985	12.6%
Professional Services	8,602	8,555	8,000	8,653	8,200	8,200	8,200	-5.2%
<b>Total Expenditures</b>	<b>2,049,359</b>	<b>2,216,626</b>	<b>2,493,944</b>	<b>2,391,581</b>	<b>2,692,185</b>	<b>2,692,185</b>	<b>2,692,185</b>	<b>12.6%</b>
Transfers Out	-	-	450,000	450,000	-	-	-	-100.0%
<b>Total Uses</b>	<b>2,049,359</b>	<b>2,216,626</b>	<b>2,943,944</b>	<b>2,841,581</b>	<b>2,692,185</b>	<b>2,692,185</b>	<b>2,692,185</b>	<b>-5.3%</b>
<b>Ending Working Capital</b>	<b>\$ 1,921,703</b>	<b>\$ 2,220,753</b>	<b>\$ 1,983,439</b>	<b>\$ 2,070,394</b>	<b>\$ 2,097,855</b>	<b>\$ 1,421,335</b>	<b>\$ 1,421,336</b>	<b>-31.3%</b>
<i>Net Change in Working Capital</i>	<i>\$ 324,757</i>	<i>\$ 299,050</i>	<i>\$ (237,314)</i>	<i>\$ (150,359)</i>	<i>\$ 27,461</i>	<i>\$ (649,059)</i>	<i>\$ (649,058)</i>	

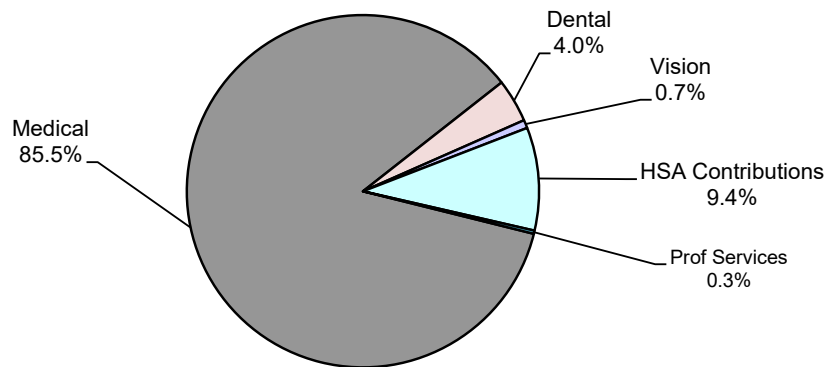
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**EMPLOYEE INSURANCE FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
General Fund Service Charge	\$ 1,663,926	\$ 1,701,081	\$ 1,816,693	\$ 1,816,693	\$ 1,675,389	\$ 1,162,374	\$ 1,162,375	-36.0%
START Fund Service Charge	297,390	377,136	469,574	469,574	443,364	376,413	376,413	-19.8%
Water Fund Service Charge	106,486	101,673	114,471	114,471	107,613	79,148	79,148	-30.9%
Sewage Fund Service Charge	161,139	157,815	133,737	133,737	133,776	98,321	98,321	-26.5%
Fleet Management Service Charg	127,534	128,677	127,455	127,455	122,504	89,870	89,870	-29.5%
<b>Total Charges for Services</b>	<b>2,356,475</b>	<b>2,466,382</b>	<b>2,661,930</b>	<b>2,661,930</b>	<b>2,482,646</b>	<b>1,806,126</b>	<b>1,806,127</b>	<b>-32.1%</b>
Miscellaneous Revenue	17,641	49,294	44,700	29,292	37,000	37,000	37,000	26.3%
<b>Total Revenue</b>	<b>2,374,116</b>	<b>2,515,676</b>	<b>2,706,630</b>	<b>2,691,222</b>	<b>2,519,646</b>	<b>1,843,126</b>	<b>1,843,127</b>	<b>-31.5%</b>
Transfers In	-	-	-	-	200,000	200,000	200,000	---
<b>Total Sources</b>	<b>\$ 2,374,116</b>	<b>\$ 2,515,676</b>	<b>\$ 2,706,630</b>	<b>\$ 2,691,222</b>	<b>\$ 2,719,646</b>	<b>\$ 2,043,126</b>	<b>\$ 2,043,127</b>	<b>-24.1%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**EMPLOYEE INSURANCE FUND**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
Medical Expenditures	\$ 1,412,239	\$ 1,518,539	\$ 1,386,634	\$ 1,506,093	\$ 1,536,215	\$ 1,536,215	\$ 1,536,215	2.0%
Medical TPA/Stop Loss	594,954	531,773	715,000	680,000	758,710	758,710	758,710	11.6%
Medical Claims Reimbursement	(306,615)	(192,927)	-	(177,325)	-	-	-	-100.0%
Medical Excise Tax	-	253	2,000	2,000	2,000	2,000	2,000	0.0%
Health Reinsurance Tax	-	-	6,000	6,000	6,000	6,000	6,000	0.0%
Health Savings Contributions	225,237	234,875	254,250	245,000	254,250	254,250	254,250	3.8%
Dental Expenditures	91,068	87,003	95,000	95,000	99,750	99,750	99,750	5.0%
Dental TPA	5,642	5,164	6,900	6,000	6,900	6,900	6,900	15.0%
Vision Insurance	18,232	23,391	20,160	20,160	20,160	20,160	20,160	0.0%
Professional Services	8,602	8,555	8,000	8,653	8,200	8,200	8,200	-5.2%
<b>Total Expenditures</b>	<b>2,049,359</b>	<b>2,216,626</b>	<b>2,493,944</b>	<b>2,391,581</b>	<b>2,692,185</b>	<b>2,692,185</b>	<b>2,692,185</b>	<b>12.6%</b>
Transfer to General Fund	-	-	450,000	450,000	-	-	-	-100.0%
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Uses</b>	<b>\$ 2,049,359</b>	<b>\$ 2,216,626</b>	<b>\$ 2,493,944</b>	<b>\$ 2,391,581</b>	<b>\$ 2,692,185</b>	<b>\$ 2,692,185</b>	<b>\$ 2,692,185</b>	<b>12.6%</b>

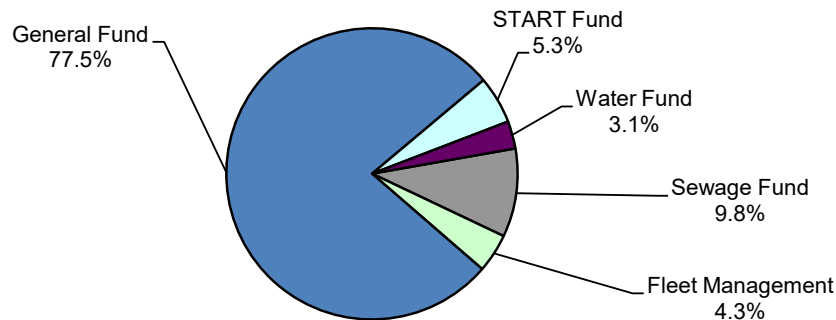


**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**INFORMATION TECHNOLOGY SERVICES FUND**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
<b>Beginning Working Capital</b>	<b>\$ 221,226</b>	<b>\$ 149,728</b>	<b>\$ 2,624</b>	<b>\$ 2,624</b>	<b>\$ 200,866</b>	<b>\$ 200,866</b>	<b>\$ 200,866</b>	
<b>Revenues:</b>								
Charges for Services	680,757	699,768	762,037	762,037	849,230	820,643	820,643	7.7%
Miscellaneous Revenue	2,074	719	1,000	4,553	1,000	1,000	1,000	-78.0%
<b>Total Revenue</b>	<b>682,831</b>	<b>700,487</b>	<b>763,037</b>	<b>766,590</b>	<b>850,230</b>	<b>821,643</b>	<b>821,643</b>	7.2%
Transfers In	-	175,812	400,000	400,000	-	-	-	-100.0%
<b>Total Sources</b>	<b>682,831</b>	<b>876,299</b>	<b>1,163,037</b>	<b>1,166,590</b>	<b>850,230</b>	<b>821,643</b>	<b>821,643</b>	<b>-29.6%</b>
<b>Expenditures:</b>								
Curent Expenditures	611,952	715,230	753,206	724,348	772,089	704,561	704,561	-2.7%
Capital Outlay	142,377	308,173	269,000	244,000	446,800	293,000	293,000	20.1%
<b>Total Expenditures</b>	<b>754,329</b>	<b>1,023,403</b>	<b>1,022,206</b>	<b>968,348</b>	<b>1,218,889</b>	<b>997,561</b>	<b>997,561</b>	<b>3.0%</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>754,329</b>	<b>1,023,403</b>	<b>1,022,206</b>	<b>968,348</b>	<b>1,218,889</b>	<b>997,561</b>	<b>997,561</b>	<b>3.0%</b>
<b>Ending Working Capital</b>	<b>\$ 149,728</b>	<b>\$ 2,624</b>	<b>\$ 143,455</b>	<b>\$ 200,866</b>	<b>\$ (167,793)</b>	<b>\$ 24,948</b>	<b>\$ 24,948</b>	<b>-87.6%</b>
<i>Net Change in Working Capital</i>	<i>\$ (71,498)</i>	<i>\$ (147,104)</i>	<i>\$ 140,831</i>	<i>\$ 198,242</i>	<i>\$ (368,659)</i>	<i>\$ (175,918)</i>	<i>\$ (175,918)</i>	

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**INFORMATION TECHNOLOGY SERVICES FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
General Fund Service Charges	\$ 562,150	\$ 560,189	\$ 597,054	\$ 597,054	\$ 679,447	\$ 636,371	\$ 636,371	6.6%
START Fund Service Charges	37,223	38,743	42,651	42,651	43,165	43,310	43,310	1.5%
Water Fund Service Charges	20,305	20,358	19,763	19,763	20,042	25,070	25,070	26.9%
Sewage Fund Service Charges	43,480	50,357	68,298	68,298	71,552	80,482	80,482	17.8%
Fleet Mgmt. Service Charges	17,599	30,121	34,272	34,272	35,024	35,410	35,410	3.3%
<b>Total Charges for Services</b>	<b>680,757</b>	<b>699,768</b>	<b>762,037</b>	<b>762,037</b>	<b>849,230</b>	<b>820,643</b>	<b>820,643</b>	<b>7.7%</b>
Interest Earnings	2,074	719	1,000	4,553	1,000	1,000	1,000	-78.0%
Miscellaneous Revenue	-	-	-	-	-	-	-	---
<b>Total Miscellaneous Revenue</b>	<b>2,074</b>	<b>719</b>	<b>1,000</b>	<b>4,553</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-78.0%</b>
Transfer In - General Fund	-	-	400,000	400,000	-	-	-	-100.0%
Transfer In - Capital Projects Fund	-	175,812	-	-	-	-	-	---
Transfer In - Central Equipment	-	-	-	-	-	-	-	---
<b>Total Transfers In</b>	<b>-</b>	<b>175,812</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Sources</b>	<b>\$ 682,831</b>	<b>\$ 876,299</b>	<b>\$ 1,163,037</b>	<b>\$ 1,166,590</b>	<b>\$ 850,230</b>	<b>\$ 821,643</b>	<b>\$ 821,643</b>	<b>-29.6%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**INFORMATION TECHNOLOGY SERVICES FUND**  
**EXPENDITURES AND OTHER USES**

<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% Change FY20 Est.</b>
General/Office Supplies	\$ -	\$ 1,048	\$ 725	\$ 916	\$ 5,725	\$ 150	\$ 150	-83.6%
Small Tools & Equipment <\$10K	189,770	158,261	133,060	73,647	124,000	87,950	87,950	19.4%
Internet Service	17,999	7,511	8,220	16,742	9,320	9,320	9,320	-44.3%
Printer Maintenance Services	16,462	13,874	15,000	15,000	15,000	15,000	15,000	0.0%
Professional Services	37,131	17,722	25,600	25,600	25,600	28,100	28,100	9.8%
Computer Disposal Services	-	164	300	300	300	300	300	0.0%
Communications Maintenance	109,217	137,887	142,559	150,575	150,575	150,575	150,575	0.0%
Contract Maintenance	241,373	378,763	427,742	441,569	441,569	413,166	413,166	-6.4%
<b>Total Current Expenditures</b>	<b>611,952</b>	<b>715,230</b>	<b>753,206</b>	<b>724,348</b>	<b>772,089</b>	<b>704,561</b>	<b>704,561</b>	<b>-2.7%</b>
Capital Outlay	142,377	308,173						
Server SAN replacement			170,000	170,000	50,000	70,000	70,000	
Parks & Rec Building Telecom, Network Initial Build			15,000	15,000	-	-	-	
eFORCE e-citation enhancements			25,000	25,000	-	-	-	
e-Trak SmartGov IT Planning Platform, LicenseTrak Module			34,000	34,000	28,000	28,000	28,000	
Fleet Management Software			25,000	-	25,000	-	-	
Gasboy Software					25,000	25,000	25,000	
Network Security Upgrades					70,000	-	-	
Police Interview Room Camera System Refresh					12,000	-	-	
Server Virtualization Platform Additional Host					20,000	20,000	20,000	
ToJ Camera System Replacement Server					15,000	-	-	
Network Switch for Snow King Center					10,000	10,000	10,000	
Rubrik Backup System Expansion					75,000	75,000	75,000	
Gov't transparency Web platform					7,500	-	-	
Neptune water meter platform					30,000	30,000	30,000	
Move Microsoft Exchange to O365 Project					25,000	25,000	25,000	
Swagit Camera Upgrade					44,300	-	-	
Water dept SCADA system					10,000	10,000	10,000	
<b>Total Capital Outlay</b>	<b>142,377</b>	<b>308,173</b>	<b>269,000</b>	<b>244,000</b>	<b>446,800</b>	<b>293,000</b>	<b>293,000</b>	<b>20.1%</b>
<b>Total Expenditures</b>	<b>\$ 754,329</b>	<b>\$ 1,023,403</b>	<b>\$ 1,022,206</b>	<b>\$ 968,348</b>	<b>\$ 1,218,889</b>	<b>\$ 997,561</b>	<b>\$ 997,561</b>	<b>3.0%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**CENTRAL EQUIPMENT FUND**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
<b>Beginning Working Capital</b>	<b>\$ 821,608</b>	<b>\$ 499,661</b>	<b>\$ 724,769</b>	<b>\$ 724,769</b>	<b>\$ 424,718</b>	<b>\$ 424,718</b>	<b>\$ 424,718</b>	
<b>Revenues:</b>								
Charges for Services	431,700	553,700	566,400	566,400	638,200	-	-	-100.0%
Miscellaneous Revenue	138,699	17,126	25,700	8,149	25,700	25,700	25,700	215.4%
<b>Total Revenue</b>	<b>570,399</b>	<b>570,826</b>	<b>592,100</b>	<b>574,549</b>	<b>663,900</b>	<b>25,700</b>	<b>25,700</b>	<b>-95.5%</b>
Transfers In	-	101,350	-	-	100,000	100,000	100,000	---
<b>Total Sources</b>	<b>570,399</b>	<b>672,176</b>	<b>592,100</b>	<b>574,549</b>	<b>763,900</b>	<b>125,700</b>	<b>125,700</b>	<b>-78.1%</b>
<b>Capital Outlay:</b>								
General Government	-	63,684	30,000	-	-	-	-	---
Public Safety	207,362	234,088	262,500	197,000	348,140	-	-	-100.0%
Public Works	684,983	149,297	525,000	477,600	350,330	-	-	-100.0%
<b>Total Expenditures</b>	<b>892,345</b>	<b>447,069</b>	<b>817,500</b>	<b>674,600</b>	<b>698,470</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Transfers Out	-	-	200,000	200,000	-	-	-	-100.0%
<b>Total Uses</b>	<b>892,345</b>	<b>447,069</b>	<b>1,017,500</b>	<b>874,600</b>	<b>698,470</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Working Capital</b>	<b>\$ 499,661</b>	<b>\$ 724,769</b>	<b>\$ 299,369</b>	<b>\$ 424,718</b>	<b>\$ 490,148</b>	<b>\$ 550,418</b>	<b>\$ 550,418</b>	<b>29.6%</b>
<i>Net Change in Working Capital</i>	<i>\$ (321,946)</i>	<i>\$ 225,107</i>	<i>\$ (425,400)</i>	<i>\$ (300,051)</i>	<i>\$ 65,430</i>	<i>\$ 125,700</i>	<i>\$ 125,700</i>	

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**CENTRAL EQUIPMENT FUND**  
**REVENUES AND OTHER SOURCES**

<b>REVENUE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% Change FY20 Est.</b>
General Government	\$ -	\$ 7,400	\$ 7,400	\$ 7,400	\$ 9,200	\$ -	\$ -	-100.0%
Public Safety	184,200	257,600	254,600	254,600	293,400	-	-	-100.0%
Public Works	247,500	288,700	304,400	304,400	335,600	-	-	-100.0%
<b>Total Charges for Services</b>	<b>431,700</b>	<b>553,700</b>	<b>566,400</b>	<b>566,400</b>	<b>638,200</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Miscellaneous Revenue	138,699	17,126	25,700	8,149	25,700	25,700	25,700	215.4%
<b>Total Revenue</b>	<b>570,399</b>	<b>570,826</b>	<b>592,100</b>	<b>574,549</b>	<b>663,900</b>	<b>25,700</b>	<b>25,700</b>	<b>-95.5%</b>
Transfer from Capital Projects	-	82,350	-	-	-	-	-	---
Transfer from START Fund	-	19,000	-	-	-	-	-	---
Transfer from General Fund	-	-	-	-	100,000	100,000	100,000	---
<b>Total Transfers In</b>	<b>-</b>	<b>101,350</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>---</b>
<b>Total Sources</b>	<b>\$ 1,002,099</b>	<b>\$ 1,225,876</b>	<b>\$ 1,158,500</b>	<b>\$ 1,140,949</b>	<b>\$ 1,402,100</b>	<b>\$ 125,700</b>	<b>\$ 125,700</b>	<b>-89.0%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**CENTRAL EQUIPMENT FUND**  
**EXPENDITURES AND OTHER USES**

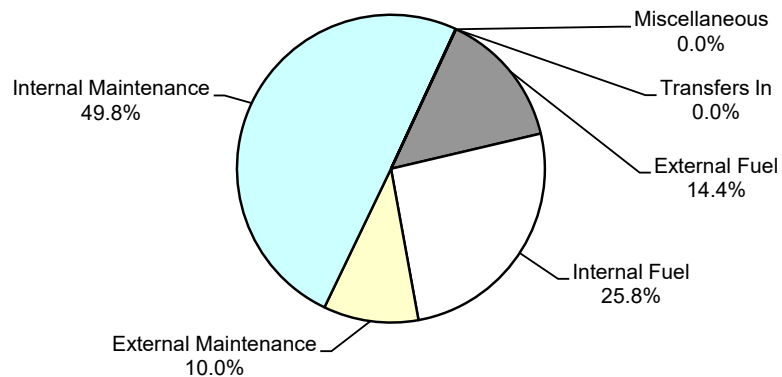
<b>EXPENDITURE DESCRIPTION</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 AMENDED</b>	<b>FY2020 ESTIMATED</b>	<b>FY2021 REQUESTED</b>	<b>FY2021 RECOMM'D</b>	<b>FY2021 ADOPTED</b>	<b>% Change FY20 Est.</b>
Capital Outlay:								
General Government	\$ -	\$ 63,684	\$ 30,000	\$ -	\$ -	\$ -	\$ -	---
Public Safety	207,362	234,088	262,500	197,000	-	-	-	
Public Works	684,983	149,297	525,000	477,600	-	-	-	
Vehicle - Police Patrol					229,200	-	-	
Vehicle - Police CSO					36,040	-	-	
Vehicle - Investigation					46,900	-	-	
Vehicle - Building Department					36,000	-	-	
Cat Loader - 938G					230,000	-	-	
Freightliner Dump Truck - Streets					120,330	-	-	
<b>Total Operating Expenditures</b>	<b>892,345</b>	<b>447,069</b>	<b>817,500</b>	<b>674,600</b>	<b>698,470</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
Transfer to General Fund	-	-	200,000	200,000	-	-	-	-100.0%
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Central Equipment Fund</b>	<b>\$ 892,345</b>	<b>\$ 447,069</b>	<b>\$ 1,017,500</b>	<b>\$ 874,600</b>	<b>\$ 698,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>

**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**FLEET MANAGEMENT FUND**

DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
<b>Beginning Working Capital</b>	<b>\$ 279,825</b>	<b>\$ 390,140</b>	<b>\$ 379,355</b>	<b>\$ 379,355</b>	<b>\$ 502,803</b>	<b>\$ 502,803</b>	<b>\$ 502,803</b>	
<b>Revenues:</b>								
Charges for Services	1,795,601	2,137,385	2,258,481	2,258,481	1,825,892	1,574,446	1,574,446	-30.3%
Miscellaneous Revenue	7,415	7,641	600	4,851	600	600	600	-87.6%
<b>Total Revenue</b>	<b>1,803,016</b>	<b>2,145,026</b>	<b>2,259,081</b>	<b>2,263,332</b>	<b>1,826,492</b>	<b>1,575,046</b>	<b>1,575,046</b>	<b>-30.4%</b>
Transfers In	150,000	-	-	-	-	-	-	---
<b>Total Sources</b>	<b>1,953,016</b>	<b>2,145,026</b>	<b>2,259,081</b>	<b>2,263,332</b>	<b>1,826,492</b>	<b>1,575,046</b>	<b>1,575,046</b>	<b>-30.4%</b>
<b>Expenditures:</b>								
Fleet Management Operations	1,842,701	2,155,811	2,333,532	2,139,884	2,008,019	1,939,863	1,939,863	-9.3%
<b>Total Expenditures</b>	<b>1,842,701</b>	<b>2,155,811</b>	<b>2,333,532</b>	<b>2,139,884</b>	<b>2,008,019</b>	<b>1,939,863</b>	<b>1,939,863</b>	<b>-9.3%</b>
Transfers Out	-	-	-	-	-	-	-	---
<b>Total Uses</b>	<b>1,842,701</b>	<b>2,155,811</b>	<b>2,333,532</b>	<b>2,139,884</b>	<b>2,008,019</b>	<b>1,939,863</b>	<b>1,939,863</b>	<b>-9.3%</b>
<b>Ending Working Capital</b>	<b>\$ 390,140</b>	<b>\$ 379,355</b>	<b>\$ 304,904</b>	<b>\$ 502,803</b>	<b>\$ 321,276</b>	<b>\$ 137,986</b>	<b>\$ 137,986</b>	<b>-72.6%</b>
<i>Net Change in Working Capital</i>	<i>\$ 110,315</i>	<i>\$ (10,785)</i>	<i>\$ (74,451)</i>	<i>\$ 123,448</i>	<i>\$ (181,527)</i>	<i>\$ (364,817)</i>	<i>\$ (364,817)</i>	

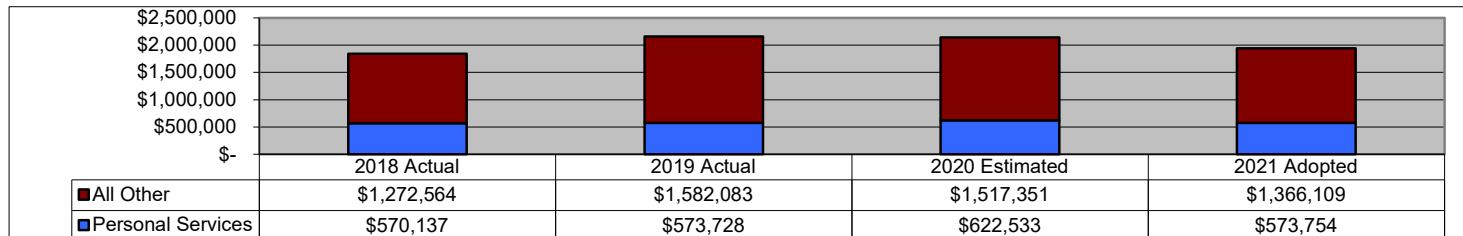
**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**FLEET MANAGEMENT FUND**  
**REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
External Fuel Charges	\$ 190,609	\$ 202,448	\$ 243,264	\$ 243,264	\$ 226,557	\$ 226,557	\$ 226,557	-6.9%
Internal Fuel Charges	546,058	622,168	717,690	717,690	441,641	406,466	406,466	-43.4%
External Maintenance Charges	124,792	162,038	170,675	170,675	157,185	157,185	157,185	-7.9%
Internal Maintenance Charges	934,142	1,150,731	1,126,852	1,126,852	1,000,509	784,238	784,238	-30.4%
<b>Total Charges for Services</b>	<b>1,795,601</b>	<b>2,137,385</b>	<b>2,258,481</b>	<b>2,258,481</b>	<b>1,825,892</b>	<b>1,574,446</b>	<b>1,574,446</b>	<b>-30.3%</b>
Miscellaneous Income	7,415	7,641	600	4,851	600	600	600	-87.6%
<b>Total Miscellaneous Revenue</b>	<b>7,415</b>	<b>7,641</b>	<b>600</b>	<b>4,851</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-87.6%</b>
Transfer from General	150,000	-	-	-	-	-	-	---
<b>Total Transfers In</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>
<b>Total Fleet Management Fund</b>	<b>\$ 1,953,016</b>	<b>\$ 2,145,026</b>	<b>\$ 2,259,081</b>	<b>\$ 2,263,332</b>	<b>\$ 1,826,492</b>	<b>\$ 1,575,046</b>	<b>\$ 1,575,046</b>	<b>-30.4%</b>



**TOWN OF JACKSON, WYOMING**  
**ADOPTED BUDGET FOR FISCAL YEAR 2021**  
**FLEET MANAGEMENT**  
**EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2020 ESTIMATED	FY2021 REQUESTED	FY2021 RECOMM'D	FY2021 ADOPTED	% Change FY20 Est.
Salaries & Wages - Regular	\$ 347,518	\$ 347,518	\$ 385,936	\$ 385,936	\$ 380,126	\$ 380,126	\$ 380,126	-1.5%
Buyout - Compensated Absences	6,675	6,182	4,453	4,453	5,483	4,386	4,386	-1.5%
Overtime	898	898	1,500	1,500	1,500	1,500	1,500	0.0%
FICA & Medicare	25,561	26,536	29,980	29,980	29,614	29,530	29,530	-1.5%
Health Insurance	120,877	122,085	120,866	120,866	117,240	84,606	84,606	-30.0%
Vision Insurance	1,178	1,113	1,110	1,110	1,110	1,110	1,110	0.0%
Dental Insurance	5,479	5,479	5,479	5,479	4,154	4,154	4,154	-24.2%
Wyoming Retirement	49,563	53,292	58,127	58,127	57,408	58,345	58,345	0.4%
Workers' Compensation	7,820	6,464	10,384	10,384	5,763	5,747	5,747	-44.7%
State Unemployment	987	545	1,082	1,082	634	634	634	-41.4%
Disability/Life Insurance	3,580	3,616	3,616	3,616	3,616	3,616	3,616	0.0%
General/Office Supplies	270	-	950	325	-	-	-	-100.0%
Janitorial Supplies	221	347	575	565	575	575	575	1.7%
Uniforms	575	632	800	800	800	800	800	0.0%
Small Tools & Equipment <\$10K	2,410	7,409	10,000	10,000	20,000	10,000	10,000	0.0%
Tools	11,370	7,809	10,000	10,000	10,000	10,000	10,000	0.0%
Petroleum for Resale	660,477	719,844	923,538	711,689	613,968	613,968	613,968	-13.7%
Parts for Resale	537,412	777,835	686,417	686,417	617,830	617,830	617,830	-10.0%
Postage	7	88	300	300	300	300	300	0.0%
Physicals	270	180	200	235	200	200	200	-14.9%
Repair & Maint - Vehicles	21	74	-	(268)	-	-	-	-100.0%
Repair & Maint - Shop Parts	1,953	3,804	-	1,681	-	-	-	-100.0%
Repair & Maint - Shop Labor	2,023	1,869	-	1,989	-	-	-	-100.0%
Repair & Maint - Machinery	4,209	558	3,000	9,500	7,000	7,000	7,000	-26.3%
Petroleum Products	2,394	2,441	2,601	2,601	-	-	-	-100.0%
Repair & Maint - Fuel Depot	6,148	1,546	3,500	6,500	56,500	56,500	56,500	769.2%
Repair & Maint - Office	-	-	500	400	500	500	500	25.0%
Uniform Cleaning	1,941	1,924	2,500	2,000	2,500	2,500	2,500	25.0%
Training, Travel, & Meetings	8,082	947	-	6,500	6,500	6,500	6,500	0.0%
Central Equipment Fund Rental	11,200	20,100	27,200	27,200	26,000	-	-	-100.0%
IT Services	17,599	30,121	34,272	34,272	35,024	35,410	35,410	3.3%
Property Insurance	1,184	1,176	1,221	1,220	330	330	330	-73.0%
Liability Insurance	2,799	3,377	3,425	3,425	3,344	3,696	3,696	7.9%
<b>Total Fleet Management Operations</b>	<b>1,842,701</b>	<b>2,155,811</b>	<b>2,333,532</b>	<b>2,139,884</b>	<b>2,008,019</b>	<b>1,939,863</b>	<b>1,939,863</b>	<b>-9.3%</b>





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**TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2021**



**TEN – YEAR CAPITAL IMPROVEMENT PROGRAM**

## INTRODUCTION

The Capital Improvements presented in this section consist of the 2021-2030 Capital Improvements Program (CIP). The Town of Jackson CIP integrates capital and major noncapital expenditures into a comprehensive plan for forecasting needed future resources for acquiring and maintaining assets used in municipal operations. By integrating major noncapital expenditures, such as maintenance items or asset purchases not meeting specific dollar thresholds, the Town can better plan and prepare for future financial challenges.

The Town of Jackson's integrated CIP consists of two sections: capital improvements and capital equipment.

The **Capital Improvements** section primarily deals with projects that carry high price tags. In the simplest of terms, capital improvements are expansions of or improvements to the Town's physical infrastructure such as buildings, streets, sidewalks, parking facilities, open space, and utility systems.

The **Capital Equipment** section contains capital outlays for vehicles and equipment essential to accomplishing work. Generally, these assets have shorter useful lives and must be replaced on a regularly scheduled basis.

### WHAT IS A CAPITAL IMPROVEMENT PROGRAM?

A capital improvement program is a ten year plan for the evaluation of the Town's facility, equipment and infrastructure needs. It serves as a guide for construction, development and maintenance of the Town's infrastructure assets, as well as other less expensive assets, in the most cost efficient manner possible. It is the result of systematic review of each project as it relates to the Town Council goals and established priorities, to maximize the use of all financial resources.

While the program serves as a long range plan, it is reviewed annually and revised based on the current financial climate. Priorities may change and assets may deteriorate differently than expected.

### WHAT ARE THE OBJECTIVES OF A CAPITAL IMPROVEMENT PROGRAM?

- To forecast public facilities and improvements that will be needed in the future.
- To anticipate and project financing needs in order to maximize available federal, state, and county funds.
- To promote sound financial planning in order to enhance and protect future bond ratings and bonding capacity.
- To focus attention on and assist in the implementation of established Town Council's objectives.
- To serve as a guide for local officials in making budgetary decisions.
- To balance the needs of new development with existing development.
- To promote and enhance the economic development of the Town of Jackson.
- To strike a balance between needed public improvements and the present financial capability of the Town to provide for these improvements.
- To provide an opportunity for citizens and interest groups to voice opinions on development of Town facilities and infrastructure.
- To provide for improvements in a timely and systematic manner.

Changes have been made to improve the reliability of the capital improvement program estimates and the focus of the funding. Previously, the funding effort focused primarily on the budget year. The new more strategic process is intended to change that focus to funding over ten years. This will enable decision makers to identify opportunity costs of shifting priorities. This strategic focus creates a better understanding of the balancing act that is required to allocate scarce resources to the capital improvement effort.

## 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

- Ten-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 2021-2030 plan the Town has three basic choices for methods of financing: pay-as-you-go, joint power agreement development authority capital leasing, and debt financing. The following sources provide revenue for the three financing methods.

General Fund revenues, such as sales taxes, local government aid, and service charges use current revenues to finance capital outlays. Annually, the General Fund transfers a portion of the 5<sup>th</sup> cent to capital project funds for a variety of capital projects, which may include other funding sources.

Two Internal service funds accumulate resources for regularly planned equipment purchases through rental charges to various divisions within benefitting 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, 2017 and 2019.

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**  
**10-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2021 - 2030**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2021 Adopted</b>	<b>FY2022 Requested</b>	<b>FY2023 Requested</b>	<b>FY2024 Requested</b>	<b>FY2025 Requested</b>	<b>FY2026 - 30 Requested</b>	<b>Total</b>
<b>2006 SPET</b>							
<b>Beginning Fund Balance</b>	<b>194,617</b>	<b>149,017</b>	<b>(90,132)</b>	<b>(90,032)</b>	<b>(89,932)</b>	<b>(89,832)</b>	
<b>Revenues</b>	<b>4,400</b>	<b>2,500</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>7,200</b>	
<b>Expenditures:</b>							
Downtown Public Amenities	50,000						
North Cache - Public Art Project		15,000					15,000
North King to Forest Service (Rec Center Roadway)		226,649					226,649
<b>Total Expenditures</b>	<b>50,000</b>	<b>241,649</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>241,649</b>
<b>Ending Fund Balance</b>	<b>149,017</b>	<b>(90,132)</b>	<b>(90,032)</b>	<b>(89,932)</b>	<b>(89,832)</b>	<b>(82,632)</b>	
<b>2010 SPET</b>							
<b>Beginning Fund Balance</b>	<b>165,749</b>	<b>96,749</b>	<b>97,749</b>	<b>98,749</b>	<b>99,749</b>	<b>100,749</b>	
<b>Revenues</b>	<b>6,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>10,000</b>	
<b>Expenditures:</b>							
Energy Projects Public Buildings (\$3,790,000)							
DC Fast Charging	75,000						75,000
<b>Total Expenditures</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>
<b>Ending Fund Balance</b>	<b>96,749</b>	<b>97,749</b>	<b>98,749</b>	<b>99,749</b>	<b>100,749</b>	<b>110,749</b>	
<b>2014 SPET</b>							
<b>Beginning Fund Balance</b>	<b>3,276,676</b>	<b>3,100,076</b>	<b>2,272,876</b>	<b>1,467,376</b>	<b>1,473,876</b>	<b>1,230,376</b>	
<b>Revenues</b>	<b>55,900</b>	<b>22,800</b>	<b>14,500</b>	<b>6,500</b>	<b>6,500</b>	<b>8,200</b>	
<b>Expenditures:</b>							
North Cache Streetscape Phase II	100,000						100,000
Gregory Lane Complete St/Drainage	60,000	850,000	800,000				1,710,000
E Broadway Complete Street						250,000	250,000
Center Street Ped Improvements	32,500						32,500
Snow King/Maple Way	40,000		20,000		250,000		310,000
<b>Total Expenditures</b>	<b>232,500</b>	<b>850,000</b>	<b>820,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>2,402,500</b>
<b>Ending Fund Balance</b>	<b>3,100,076</b>	<b>2,272,876</b>	<b>1,467,376</b>	<b>1,473,876</b>	<b>1,230,376</b>	<b>988,576</b>	

**TOWN OF JACKSON, WYOMING**  
**10-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2021 - 2030**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2021 Adopted</b>	<b>FY2022 Requested</b>	<b>FY2023 Requested</b>	<b>FY2024 Requested</b>	<b>FY2025 Requested</b>	<b>FY2026 - 30 Requested</b>	<b>Total</b>
<b>2016 SPET</b>							
<b>Beginning Fund Balance</b>	<b>314,933</b>	<b>300,333</b>	<b>283,333</b>	<b>266,133</b>	<b>248,833</b>	<b>231,333</b>	
<b>Revenues</b>	<b>5,400</b>	<b>3,000</b>	<b>2,800</b>	<b>2,700</b>	<b>2,500</b>	<b>9,800</b>	
<b>Expenditures:</b>							
West Broadway Landslide	20,000	20,000	20,000	20,000	20,000	100,000	200,000
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>100,000</b>	<b>200,000</b>
<b>Ending Fund Balance</b>	<b>300,333</b>	<b>283,333</b>	<b>266,133</b>	<b>248,833</b>	<b>231,333</b>	<b>141,133</b>	
<b>2017 SPET</b>							
<b>Beginning Fund Balance</b>	<b>793,800</b>	<b>610,300</b>	<b>616,800</b>	<b>622,200</b>	<b>627,600</b>	<b>633,100</b>	
<b>Revenues</b>	<b>6,500</b>	<b>6,500</b>	<b>5,400</b>	<b>5,400</b>	<b>5,500</b>	<b>28,400</b>	
<b>Expenditures:</b>							
Hansen Sidewalk	115,000						115,000
Meadowlark Lane Sidewalk/Simpson Missing Links	45,000						45,000
Center Street ADA - Design	30,000						30,000
<b>Total Expenditures</b>	<b>190,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,000</b>
<b>Ending Fund Balance</b>	<b>610,300</b>	<b>616,800</b>	<b>622,200</b>	<b>627,600</b>	<b>633,100</b>	<b>661,500</b>	
<b>2019 SPET</b>							
<b>Beginning Fund Balance</b>	<b>-</b>	<b>2,225,066</b>	<b>1,242,686</b>	<b>12,400</b>	<b>99</b>	<b>-</b>	
<b>Revenues</b>	<b>2,225,066</b>	<b>5,165,111</b>	<b>5,155,212</b>	<b>5,142,912</b>	<b>2,500,000</b>	<b>8,850,000</b>	
<b>Expenditures:</b>							
Fleet Maintenance Shop (\$18,500,000)	-	6,147,490	6,385,498	5,155,212	811,800	-	18,500,000
Gregory Lane Complete Street (\$8,500,000)	-	-	-	-	1,688,299	6,811,701	8,500,000
Cache Tube (\$2,000,000)	-	-	-	-	-	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>-</b>	<b>6,147,490</b>	<b>6,385,498</b>	<b>5,155,212</b>	<b>2,500,099</b>	<b>8,811,701</b>	<b>18,500,000</b>
<b>Ending Fund Balance</b>	<b>2,225,066</b>	<b>1,242,686</b>	<b>12,400</b>	<b>99</b>	<b>-</b>	<b>38,299</b>	

**TOWN OF JACKSON, WYOMING**  
**10-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2021 - 2030**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2021 Adopted</b>	<b>FY2022 Requested</b>	<b>FY2023 Requested</b>	<b>FY2024 Requested</b>	<b>FY2025 Requested</b>	<b>FY2026 - 30 Requested</b>	<b>Total</b>
<b>Capital Projects Fund (5th Cent)</b>							
<b>Beginning Fund Balance</b>	<b>3,411,513</b>	<b>1,752,469</b>	<b>(266,982)</b>	<b>(415,532)</b>	<b>(355,990)</b>	<b>(393,908)</b>	
<b>Revenues</b>	<b>1,571,949</b>	<b>3,684,868</b>	<b>3,790,868</b>	<b>3,557,681</b>	<b>3,636,413</b>	<b>17,985,330</b>	
<b>Expenditures:</b>							
Annual Street Reconstruction	320,000	825,000	825,000	850,000	900,000	4,500,000	8,220,000
Cache Creek Tube	1,034,743	45,000	975,000			750,000	2,804,743
Rancher Street - (Complete Street) 1,350'-LF	35,000	650,000					685,000
Vine St (Sewer, Water, Complete Street) 770' - LF	-						-
Flat Creek Dr Reconstruction (between Karns & Snow King Ave)		340,500					340,500
North King Street Charter Bus & Gill Sidewalk (Complete Street) 550'-LF		1,000,000					1,000,000
W Karns Ave reconstruction					51,075	510,750	561,825
Bury LVE Overhead Power Deloney Mercill Ave (\$350-K)					315,000		315,000
Scott Lane - (Complete Street) 1,510'-LF						1,075,000	1,075,000
East Broadway (Complete Street) 2,830'-LF						2,125,000	2,125,000
South Milward Streetscape (Complete Street) 2,230'-LF						1,686,000	1,686,000
Gill Ave (Jackson St to Willow St) (Complete Street) 2,050'-LF						150,000	150,000
Willow St (Gill Ave to Snow King) (Complete Street) 2,230'-LF						650,000	650,000
Stormwater Treatment Unit HWY 89						625,000	625,000
Center Street 270'-LF & Deloney Avenue 240'-LF Improvements = 510'-LF						345,000	345,000
Snow King & Maple Way (Complete Street) 1,820'-LF						1,650,000	1,650,000
PW Yard - South Fence Replacement		95,000					95,000
Stormwater master planning		125,000					125,000
Public Works Epoxy Roof Coating (Bays 1 - 5)		123,000					123,000
TOJ Bicycle Network Improvements	20,000	50,000				100,000	170,000
Pathways Annual Cap. Repairs	17,500	26,523	27,318	28,138	28,982	250,000	378,461
High School Road Southside Pathway (WYDOT TAP Funding)		385,000					385,000
Scott Lane-Maple Way Bike/Ped/ADA Improvements (FY21 80% from WYDOT TAP)						500,000	500,000
Pathway Benches		5,000	5,000				10,000
Seal Coating	55,000				100,000		155,000
Blair Dr. Kids Bike Loop	2,500						2,500
Scott Lane-Maple Way Bike/Ped/ADA Improvements (FY21	100,000						100,000
Bike Racks			7,000	7,000			14,000

**TOWN OF JACKSON, WYOMING**  
**10-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2021 - 2030**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2021 Adopted</b>	<b>FY2022 Requested</b>	<b>FY2023 Requested</b>	<b>FY2024 Requested</b>	<b>FY2025 Requested</b>	<b>FY2026 - 30 Requested</b>	<b>Total</b>
<b>Capital Projects Fund (5th Cent) continued</b>							
Parks and Rec Capital	11,250	318,000	287,100	800,000	563,775		1,980,125
Snow King Center Improvements - New Roof, Fascia & Soffit						1,085,000	1,085,000
Snow King Center Improvements - Emergency East Egrees Snow Roof					352,500		352,500
Snow King Event Center Fascia and Column Siding, Gas Tube, Door Locksets		137,500			112,500		250,000
Mobile Radios	-	13,000	13,000	13,000	13,000		52,000
Research/Study design of a new law enforcement facility				25,000			25,000
Low level Conventional radio tower site Miller Butte area		100,000					100,000
Replace orange message board sign			25,000				25,000
Fire/EMS Capital	885,000	195,796	-	-	-		1,080,796
205 W Snow King (Fairgrounds) outreach, planning, acquisition		20,000	25,000	25,000	50,000	100,000	220,000
<b>Total Expenditures</b>	<b>2,480,993</b>	<b>4,454,319</b>	<b>2,189,418</b>	<b>1,748,138</b>	<b>2,486,832</b>	<b>16,101,750</b>	<b>29,461,450</b>
Transfer to Affordable Housing Fund	-	500,000	1,000,000	1,000,000	1,000,000	3,750,000	7,250,000
Debt Service - Water Utility Fund	375,000	375,000	375,000	375,000	93,750		1,593,750
Debt Service - Sewage Utility Fund	375,000	375,000	375,000	375,000	93,750		1,593,750
<b>Total Other Uses</b>	<b>750,000</b>	<b>1,250,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,187,500</b>	<b>3,750,000</b>	<b>8,843,750</b>
<b>Total Expenditures and Other Uses</b>	<b>3,230,993</b>	<b>5,704,319</b>	<b>3,939,418</b>	<b>3,498,138</b>	<b>3,674,332</b>	<b>19,851,750</b>	<b>38,305,200</b>
<b>Ending Fund Balance</b>	<b>1,752,469</b>	<b>(266,982)</b>	<b>(415,532)</b>	<b>(355,990)</b>	<b>(393,908)</b>	<b>(2,260,328)</b>	

**TOWN OF JACKSON, WYOMING**  
**10-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2021 - 2030**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026 - 30</b>	<b>Total</b>
	<b>Adopted</b>	<b>Requested</b>	<b>Requested</b>	<b>Requested</b>	<b>Requested</b>	<b>Requested</b>	
<b>Water Fund</b>							
<b>Expenditures:</b>							
PRV High School/S. Park	130,000						130,000
Zone 3 Tank Supply & Storage Development	100,000						100,000
North King Water Line (SPET 2019 Rec Center) (new) - desig	33,638	224,250					257,888
Rancher Street (Complete St)	44,400	444,000					488,400
Well #9 (New Constuction)	100,000	1,000,000					1,100,000
Flat Creek Dr. South Waterline		155,000					155,000
North King Water Line (SPET 2006 Complete St)		125,000					125,000
Gregory Lane SPET 2019 (Complete St./Water/Sewer/Storm)		56,000	780,000				836,000
Snow King Ave Mainline			64,800	648,000			712,800
West Aspen St.				31,000	310,000		341,000
Spruce Dr.				19,000	190,000		209,000
Pine Dr.				17,000	170,000		187,000
N. Millward Phase 1					37,500	375,000	412,500
E. Broadway Waterline (Complete St./Water/Sewer)						605,000	605,000
N. Millward Phase 2						522,500	522,500
S. Millward Waterline						346,500	346,500
Powderhorn Lane Waterline						187,000	187,000
Snow King Dr. Waterline/Pump House						660,000	660,000
Upper Cache Creek Dr. Phase 1						500,500	500,500
HWY 22 to Animal Hospital						316,800	316,800
Upper Cache Creek Phase 2						880,000	880,000
Crabtree Lane Phase 1 and 2						80,000	80,000
<b>Total Expenditures</b>	<b>408,038</b>	<b>2,004,250</b>	<b>844,800</b>	<b>715,000</b>	<b>707,500</b>	<b>4,473,300</b>	<b>9,152,888</b>

**TOWN OF JACKSON, WYOMING**  
**10-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2021 - 2030**  
**PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026 - 30</b>	<b>Total</b>
	<b>Adopted</b>	<b>Requested</b>	<b>Requested</b>	<b>Requested</b>	<b>Requested</b>	<b>Requested</b>	
<b>Sewer Fund</b>							
<b>Expenditures:</b>							
West Cache Creek Dr/Alley	575,000						575,000
SCADA Lift Stations	80,000						80,000
WWTP Wetland Upgrade	200,000						200,000
SCADA - Treatment Plant	60,000						60,000
Save the Block Alley Sewer 225' - LF	145,000						145,000
Rancher St (Complete St)	15,000	150,000					165,000
Gill Ave & Alley	15,500	155,000					170,500
Flat Creek Sewer (Street Rebuild)		475,000					475,000
Gregory Lane (SPET Complete St)		130,000	1,734,000				1,864,000
Hillside Townhomes			74,550	745,500			820,050
WWTP Backup Blower				225,000			225,000
Snow King and Maple Way (Complete St./Sewer)				48,000	925,000		973,000
W. Karns					40,740	407,400	448,140
Flat Creek Sewer North						775,000	775,000
E. Broadway Sewer (Complete St./Sewer/Water)						247,500	247,500
Halpin Sewer						368,500	368,500
Les Jones Alley						315,700	315,700
Powderhorn Phase 1 & 2						1,232,000	1,232,000
Upper Cache Phase 1						643,500	643,500
Cottonwood/HS Road						638,000	638,000
HWY 22 Animal Hospital						236,500	236,500
Upper Cache Creek Dr. Phase 2						357,500	357,500
Barron's Line						93,500	93,500
Wapiti & Absaroka						148,500	148,500
Crabtree Phase 1 and 2						110,000	110,000
Crabtree Phase 1						525,000	525,000
Crabtree Phase 2						525,000	525,000
Meadowlark Lane						275,000	275,000
<b>Total Expenditures</b>	<b>1,090,500</b>	<b>910,000</b>	<b>1,808,550</b>	<b>1,018,500</b>	<b>965,740</b>	<b>6,623,600</b>	<b>11,841,890</b>



# **TOWN OF JACKSON, WYOMING**

**Adopted Budget  
For the Fiscal Year Ending June 30, 2021**



## **GLOSSARY OF TERMS**

## GLOSSARY OF TERMS

### **ADOPTED BUDGET**

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

### **APPROPRIATION**

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

### **BUDGET MESSAGE**

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

### **CAPITAL IMPROVEMENT PROGRAM (CIP)**

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

### **CAPITAL PROJECT**

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

### **CAPITAL PROJECT FUND**

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

### **CHARGES FOR SERVICES**

Charges or fees established to recover part or all of the costs incurred in the provision of services. These charges are based on the

philosophy that the recipient of the benefits should pay for the services. These are also referred to as user fees.

### **DEBT SERVICE FUND**

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

### **DEFICIT**

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

### **ENTERPRISE FUND**

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

### **FISCAL YEAR**

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

### **FULL-TIME EQUIVALENT (FTE)**

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

**FUND**

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

**FUND BALANCE**

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

**FUND TYPE**

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

**GENERAL FUND**

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

**INTERNAL SERVICE FUND**

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

**INTERFUND TRANSFER**

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

**LEGAL DEBT LIMIT**

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

**LEGAL LEVEL OF BUDGETARY CONTROL**

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

**LOCAL OPTION SALES TAX (5<sup>TH</sup>-CENT SALES TAX)**

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

**LODGING TAX – GENERAL**

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

**LODGING TAX – VISITOR IMPACT**

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

**NET OPERATING EXPENDITURES**

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

**NET OPERATING REVENUE**

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

**NET OPERATING SURPLUS**

The condition in which net operating revenue exceed net operating expenditures

**RECOMMENDED BUDGET**

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

### **REQUESTED BUDGET**

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

### **SPECIAL REVENUE FUND**

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

### **SPECIFIC PURPOSE EXCISE TAX (6<sup>TH</sup>-CENT SALES TAX)**

Formally called Capital Facilities Tax, this 1% sales tax requires voter authorization for specific projects as submitted by local governments and non-profit entities. Once all authorized projects have been funded, new projects are submitted for voter authorization.

### **STATE FOUR PERCENT SALES TAX (4-CENTS SALES TAX)**

A 4% sales tax applied by the State of Wyoming and partially shared-back (31%) to counties and municipalities based on population. This tax is split with the county based on latest Census count.

### **SUPPLEMENTAL BUDGET REQUEST**

A financial plan that is presented to the Mayor and Town Council subsequent to the passage of the adopted budget to recognize unexpected needs or to spend unanticipated revenue.

### **SURPLUS**

A positive change in fund balance or working capital is referred to as a surplus (Revenues and other sources exceed expenditures and other uses).

