Special Town Council Workshop

April 17, 2023

9:00AM

Town Council Chambers

NOTICE: THE VIDEO AND AUDIO FOR THIS MEETING ARE STREAMED TO THE PUBLIC VIA THE INTERNET AND MOBILE DEVICES WITH VIEWS THAT ENCOMPASS ALL AREAS, PARTICIPANTS AND AUDIENCE MEMBERS. PLEASE SILENCE ALL ELECTRONIC DEVICES DURING THE MEETING

I. ZOOM LINK FOR PUBLIC PARTICIPATION

To join, click the link or copy to your browser: https://us02web.zoom.us/j/83868885359?pwd=N093eU1idlM0dVB1Q2FEZlVidXlSUT09
If the link does not work, join at zoom.com with Webinar ID **838 6888 5359** Password: **83001**

or join by phone **+1 253 215 8782** with Webinar ID **838 6888 5359** and Password: **83001**

II. CALL TO ORDER AND ROLL CALL

III. WORKSHOP ITEMS

A. Budget Introduction and Overview (Tyler Sinclair)

IV. ADJOURN

Please note that at any point during the meeting, the Mayor and Council may change the order of items listed on this agenda. In order to ensure that you are present at the time your item of interest is discussed, please join the meeting at the beginning to hear any changes to the schedule or agenda.

STAFF REPORT

Meeting Date:	April 17, 2023	Meeting Title:	Special Workshop
Submitting Department:	Administration	Presenter:	Tyler Sinclair/Kelly Thompson
Agenda Item:	Budget Overview	Public Comment:	No

Purpose & Policy Considerations.
The Town Council reviews and approves the recommended budget pursuant to Wyoming Statute. The purpose of this meeting is to present an overview of the budget to Council. This item is informational only.

Requested Action.
No action requested at this meeting. This item is informational only.

Recommendations.
Staff have provided a recommended Fiscal Year 2024 (FY24) Budget.

Background.
Town staff continues to work to balance current needs while preparing for a positive future, recognizing our responsibility to future generations. Fiscal transparency is a key priority, and this budget was prepared in accordance with applicable Wyoming Statutes and Town Ordinances. The proposed FY24 budget strives to:

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

Analysis
The purpose of this first budget workshop is for staff to provide the Council with an overview of the proposed FY24 budget with a more detailed presentation and Council discussion coming at future meetings. For this first meeting staff suggest Council review the Town Manager's Message and Executive Summary and as time allows the complete recommended budget. Staff have provided a link to the recommended line-item budget below. Based upon discussion at the annual retreat staff will be completing the priority driven budget as an appendix this year, and plans to provide this information later next week.

Staff has prepared the following agenda for presentation to begin discussion at the workshop.

<u>Agenda:</u>
1. Budget Message
2. Executive Summary
3. Review Town Departments
4. Internal Service Funds
5. Review Joint Departments
6. Capital Budget and 5 Year Capital Improvement Plan (CIP)
7. Community Health and Human Services
8. Recommended Full Time Equivalents (FTE's) Changes.
9. Fee Schedule Review
10. Revenue projections: Recap direction on sales and lodging tax projections.
11. Discussion, Calendar, and Next Steps

The Council is encouraged to identify areas they would like to have additional discussion or information on at future meetings. The goal of the Council's Budget review process is to ensure that the budget reflects the Council's priorities and values on behalf of the community for FY24.

Next Steps
Below staff has provided the complete budget review schedule to assist the Council in preparing for future meetings. Staff will provide an overview of the purpose and goal of the proposed schedule at the meeting to ensure Council understands the opportunities to discuss all budget items, when discissions will be made along the way, and when action will be taken.

FY2024 TOWN COUNCIL BUDGET MEETING SCHEDULE				
There may be many other meetings occurring during this time - the below list only reflects those associated with the				
Date	Day	Time	Event	Location
4/14/2023	Friday	n/a	Budget Distributed/Released to Town Council - Not a Meeting	n/a
4/17/2023	Monday	9:00 - 11:30	Special Town Council Workshop - Budget Introduction and Overview	Council Chambers
4/17/2023	Monday	1:30 - 3:30	Regular Town Council Workshop - Budget Introduction and Overview (continued)	Council Chambers
4/24/2023	Monday	9:00 - 11:00	Special JIM - Human Services 2 Hr Budget Window	Commissioner's Chambers
4/24/2023	Monday	1:30 - 3:30	Special Town Council Workshop - Budget Discussion	Council Chambers
4/25/2023	Tuesday	9:00 - 5:00	Special JIM - Joint Department Budget Presentations & Airport Budget Presentation	Commissioner's Chambers
5/1/2023	Monday	1:30 - 3:30	Regular JIM - Joint Department Budget Presentations (continued)	Commissioner's Chambers
5/8/2023	Monday	1:30 - 5:00	Special Town Council Workshop - Budget Discussion	Council Chambers
5/15/2023	Monday	1:30 - 5:00	Special JIM 1:30 - 3:30 Discussion on Final Decisions on Joint Departments, ECW and TTB Budget Presentations - Regular Town Council Workshop 3:30 - 5pm Budget Discussion	Council Chambers
5/22/2023	Monday	1:30 - 5:00	Special Town Council Workshop - Budget Discussion	Council Chambers
6/5/2023	Monday	3:00 - 5:00	Regular JIM - ECW, TTB, Airport Budget Action	Commissioner's Chambers
6/5/2023	Monday	6:00 P.M.	Regular Town Council Meeting - Budget Hearing and Adoption (must occur prior to/on 6/20)	Council Chambers

Possible Alternatives.
None

Comprehensive Plan & Priority Alignment.
To successfully implement the Comprehensive Plan, Council must set priorities, be strategic, and be disciplined. A critical component is prioritizing and identifying the necessary level of funding to address desired goals, policies, and strategies, which is all critical to the successful implementation of Town Priorities and the Comprehensive Plan. In addition, many of the programs and strategies called for in the Comprehensive Plan come at an additional cost to the community that current funding levels cannot accommodate. Chapter 8 - Quality Community Service Provision calls for *"Timely, efficient and safe delivery of quality services and facilities in a fiscally responsible and coordinated manner."*

Fiscal Impact.
None at this time.

Staff Impact.
The staff impact of preparing this information are estimated over 350 hours for all department members participating in preparing budget requests and internal staff meetings. Also, extensive, and ongoing staff time is spent preparing, reviewing, and adjusting the recommended budget.

Attachments or Links.
FY23 Budget Town Manager' Message and Executive Summary
Town of Jackson FY23 Budget Book – Link Provided, Paper Copy available upon request

Suggested Motion.
None

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

Dear Mayor Morton Levison and Members of Town Council:

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

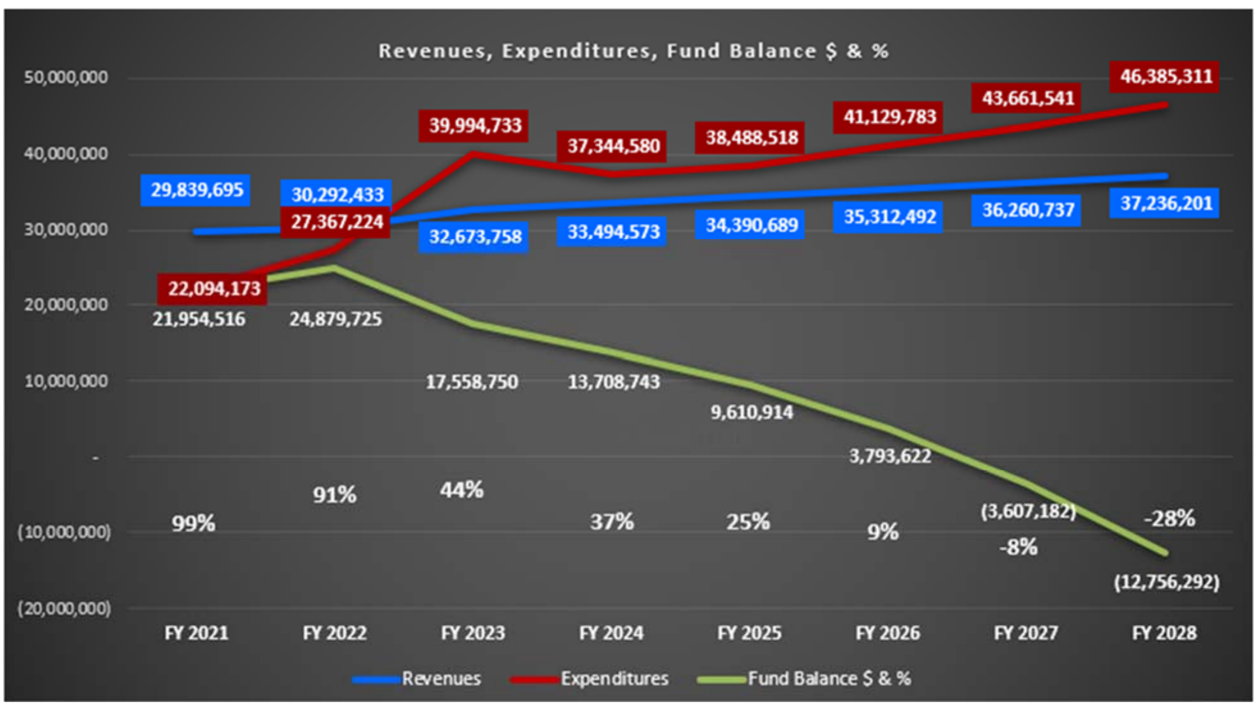
- Invest in the Town's incredible employees to retain and recruit staff that provide the services our community relies on.
- Work to complete capital projects to continue to provide important core services, enhance quality of life, and move us towards our transportation goals.
- Implement Council's two-year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

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

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

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

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



At its annual retreat, the Town Council developed a clear list of priorities and associated projects for the next two years. The proposed FY2024 budget complements this effort with funding identified for the creation of a Regional Transportation structure and transportation planning, a Sustainability and Climate Action Plan, Ecosystem monitoring and measures, Security Cameras that recognize License-Plates for added public safety, and continued work by the Equity Task Force, just to highlight a few items. Staff finds it reassuring to have these priorities laid out in advance, providing the opportunity to plan both financially and policy-wise.

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

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

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

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

This recommended FY24 budget is presented again in two formats, the line-item budget and the Priority Driven Budget with 40 programs for your review and consideration. We look forward to presenting the recommended budget and facilitating meaningful Council dialogue about changes, updates, and edits you would like to see.

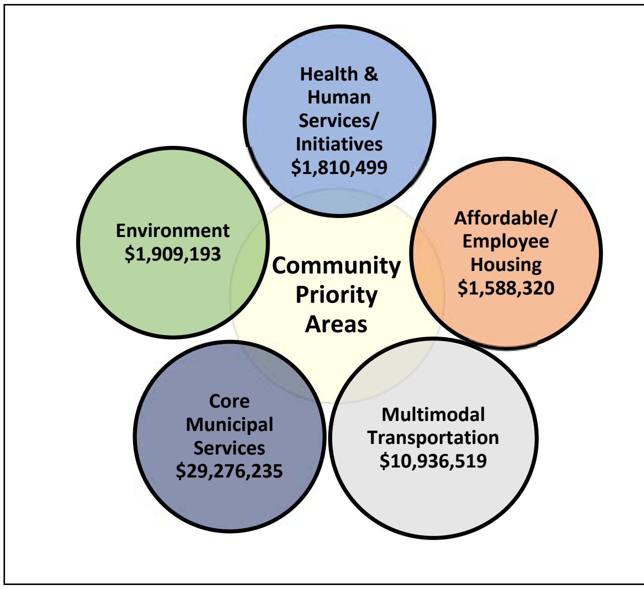
Sincerely,

Tyler Sinclair
Interim Town Manager

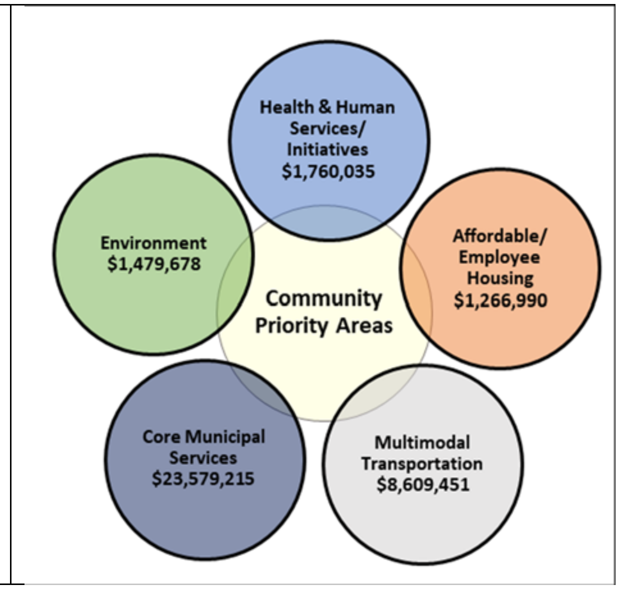
EXPENDITURE FUNDS

The chart below provides a comparison of the Community Priority Framework used last year comparing FY23 and FY24. As shown, the Town continues to support and invest in: Core Services, the Environment, Health & Human Services, Multimodal Transportation, and Workforce Housing.

FY24



FY23



The recommended budget for all funds excluding transfers out for FY24 is $99,851,161, down from an estimated $77,561,146 in FY23. Please see Figure 1 below which illustrates Town reserves, revenues, and expenditures for Fiscal Years 2022, 2023 and 2024.

The General Fund Budget for FY24 is $37,344,580, a $2,650,153 decrease from FY23's estimated expenditures. This is due to a decrease in transfers out to Capital Projects Fund. The General Fund supports programs and services traditionally associated with government (public safety, street maintenance, general government, planning, etc.), which legally do not need to be accounted for in another fund.

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

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

Health care costs are projected to increase approximately 16%. This cost increase is being driven by claims, reinsurance and an increase in FTE participants. This fund has a healthy fund balance, so these costs can be absorbed by the fund without impacting our operational outlook this year. Staff notes that the Town will be reviewing our overall benefits over the next year which could lead to changes in this area for FY25. In addition, staff notes that should the Town be successful in filling vacant positions we expect increased expenditure in this area for claims and premiums which will lead to a reduced fund balance.

Special Revenue Funds include the START Fund, Employee Housing Fund, Affordable Housing Fund, Park Exaction Fund, Animal Care Fund, Parking Exactions Fund, and the Lodging Tax Fund. The largest Special

Revenue Fund is the START Fund, accounting for revenues and expenditures for the transit system. Significant items include $350,000 for Miller Park dog leash improvements, $8,000,000 for 8 bus replacements (Town local share $969,910), $1,552,250 for the Stilson and Transit Signal Prioritization BUILD grant projects (Town local share $339,384), and $1,000,000 for Housing Supply Plan.

Enterprise Funds account for revenues and expenses related to Water and Wastewater utility systems. Enterprise funds are legally required to be supported with user fees and revenues. The Water and Wastewater Funds account for both operating and capital costs for each of these utility funds. The budget plans for $3.7M in water including waterline repairs and replacement, a new Federally required lead/copper inspection and replacement program, continued replacement of meters and $2.0M in wastewater capital improvements including sewer line repair and replacement and plant upgrades.

Internal Service Funds provide support services on a cost-reimbursement basis. These include Fleet Maintenance, Employee Insurance, Information Technology Services, and Central Equipment including all Town vehicles and heavy equipment. Examples of equipment include: police cars, snowplows, front-end loaders, and work trucks. These funds have little or no external revenue but receive revenue from departmental charges and interfund transfers. Significant capital investments totaling $2.1M include 5 police patrol vehicles, 3 public works heavy equipment machines and IT server upgrades.

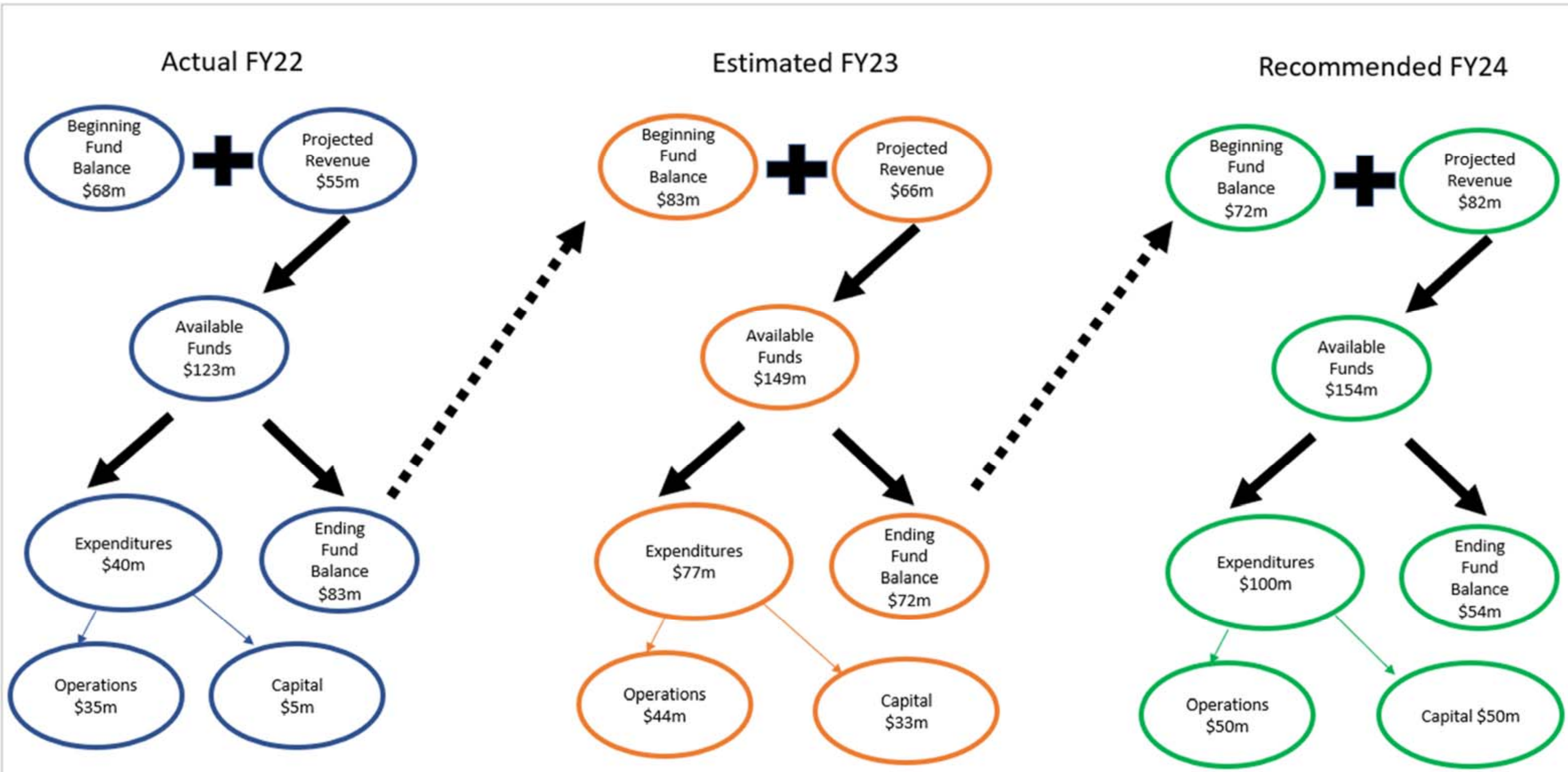
For our Capital Improvement Program (CIP) the 5th cent local option sales tax revenue will be split evenly between the General Fund and the Capital Projects Fund to build new projects and preserve, protect, and extend the life of current public infrastructure and assets. The General Fund will also transfer an additional $1,000,000 to the Capital Projects Fund to reestablish the fund balance drawn down in previous years. This budget includes $29,495,899 in capital expenditures. Significant projects include:

- $15,492,764 for Core Services Fleet Maintenance Facility,
- $7,301,753 will be spent on the Recreation Center,
- $593,105 for Teton County Public Radio System and
- $900,000 for Annual Street Maintenance.

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

Joint Departments continue to increase at a greater percentage rate than Town Departments and continue to make up a greater portion of the Town overall budget. Each year the Town has the option to: 1) fund the requested amount for each Joint Department; 2) determine a fixed amount the Town is able to pay for each Joint Department (with this approach the County may choose to fund the difference to fully fund the department request or the overall department budget can be reduced); or 3) amend the Joint Power Agreements or other agreements establishing the current 54/46 funding split. Specifically of note, in FY23 the Town/County added 7 new FTEs to the Fire Department funded largely through use of one-time reserve funding. This year the Town will need to fund this ongoing operational expense for the first time as there are no longer reserves to cover this expense. In addition, this year Parks and Recreation is requesting to add 12 new FTEs associated with the opening of the new Recreation Center. For FY24 these new positions will add approximately $460,000 to ongoing reoccurring expenditures with employees only being hired for a portion of FY24 and the full cost of approximately $1,013,000 being realized in the FY25 budget. These increases are not completely offset by new or increased revenue or a reduction in expenditure. Continued discussions about levels of service, growth, and how joint departments are funded is necessary.

Figure 1


Actual FY22
Beginning Fund Balance $68m
Projected Revenue $55m
Available Funds $123m
Expenditures $40m
Ending Fund Balance $83m
Operations $35m
Capital $5m
Estimated FY23
Beginning Fund Balance $83m
Projected Revenue $66m
Available Funds $149m
Expenditures $77m
Ending Fund Balance $72m
Operations $44m
Capital $33m
Recommended FY24
Beginning Fund Balance $72m
Projected Revenue $82m
Available Funds $154m
Expenditures $100m
Ending Fund Balance $54m
Operations $50m
Capital $50m

Town of Jackson Fiscal Year 2024 Recommended Budget

Meeting #2 – Budget Overview

April 17, 2023

Today’s Agenda

1. Budget Message & Executive Summary
2. Review Town Departments
3. Review Joint Departments
4. Review All Funds
5. Capital Budget and 5 Year Capital Improvement Plan (CIP)
6. Community Health and Human Services
7. Revenue projections: Recap direction on sales and lodging tax projections.
8. Fee Schedule Review
9. Discussion, Calendar, and Next Steps

Purpose

- The purpose of this first budget workshop is for staff to provide the Council with an overview of the proposed FY24 budget with a more detailed presentation and Council discussion coming at future meetings.
- The Council is encouraged to identify areas they would like to have additional discussion or information on at future meetings.
- Begin to discuss the Change Log for additions and subtractions from this proposed Budget

Budget Message
&
Executive Summary

Budget Strives to …..

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

Invest in the Town's incredible employees to retain and recruit staff that provide the services our community relies on.

1

Fully Implement Compensation Study for an entire fiscal year

2

Develop and fund an employee advancement program

3

Commit to discussing Town benefit package

4

Commit to performance measurement and accountability

Work to complete capital projects to continue to provide important core services, enhance quality of life, and move us towards our transportation goals.

- This budget includes $29,495,899 in capital expenditures. Significant projects include:
  - $15,492,764 for Core Services Fleet Maintenance Facility,
  - $7,301,753 will be spent on the Recreation Center,
  - $593,105 for Teton County Public Radio System and
  - $900,000 for Annual Street Maintenance.
- The General Fund will also transfer an additional $1,000,000 to the Capital Projects Fund to reestablish the fund balance drawn down in previous years.
- To fund these large projects, the Town will be deferring existing Town capital projects for the next few years.

Implement Council's Two-year workplan.

- Regional Transportation structure and transportation planning,
- Sustainability and Climate Action Plan,
- Ecosystem monitoring and measures,
- Security Cameras that recognize License-Plates for added public safety, and
- Continued work by the Equity Task Force,
- Just to highlight a few items.

Staff finds it reassuring to have these priorities laid out in advance, providing the opportunity to plan both financially and policy-wise.

Rely on traditional funding resources, striving to keep increases modest wherever possible.

- 3% increase projection on sales and lodging tax
- Property Tax revenue will increase based on property valuation increases
- Town Fees increased for consumer price index
- Town Departments largely flat from FY24 in level of service and staffing

Work to reorganize for the 21st Century and find internal efficiencies in the Town organization.

- The challenge to balance the budget into the future is real and will need to be addressed.
- Looking at the current organizational structure and internal efficiencies over the upcoming year will be a key first step to show the community we have reviewed our internal operations first before considering more external changes.

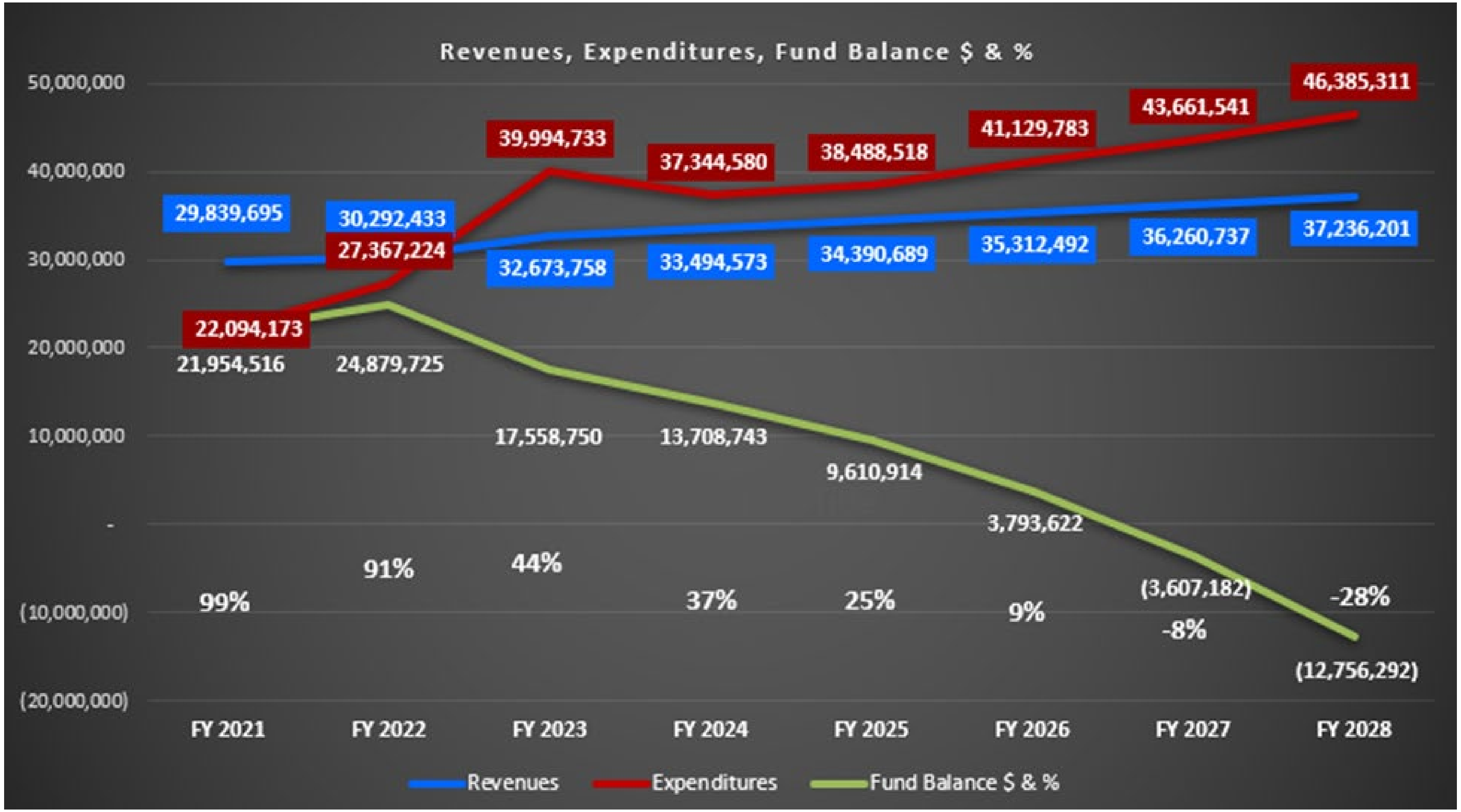
RECOMMENDED BUDGET FOR FISCAL YEAR 2024

Beginning Fund Balance		$ 17,558,748
Sources of Funds:		
Revenues	$ 31,429,991	
Recurring Transfers In	2,064,582	
Non-recurring Transfer In	-	
Total Sources		33,494,573
Use of Funds:		
Expenditures	27,854,254	
Recurring Transfers Out	8,490,327	
Non-recurring Transfers Out	1,000,000	
Total Uses		37,344,580
Total Change in Fund Balance		$ (3,850,007)
Net Operating Surplus (Deficit)		$ (2,850,008)
Fund Balance as % of Total Expenditures		37%

How we got here

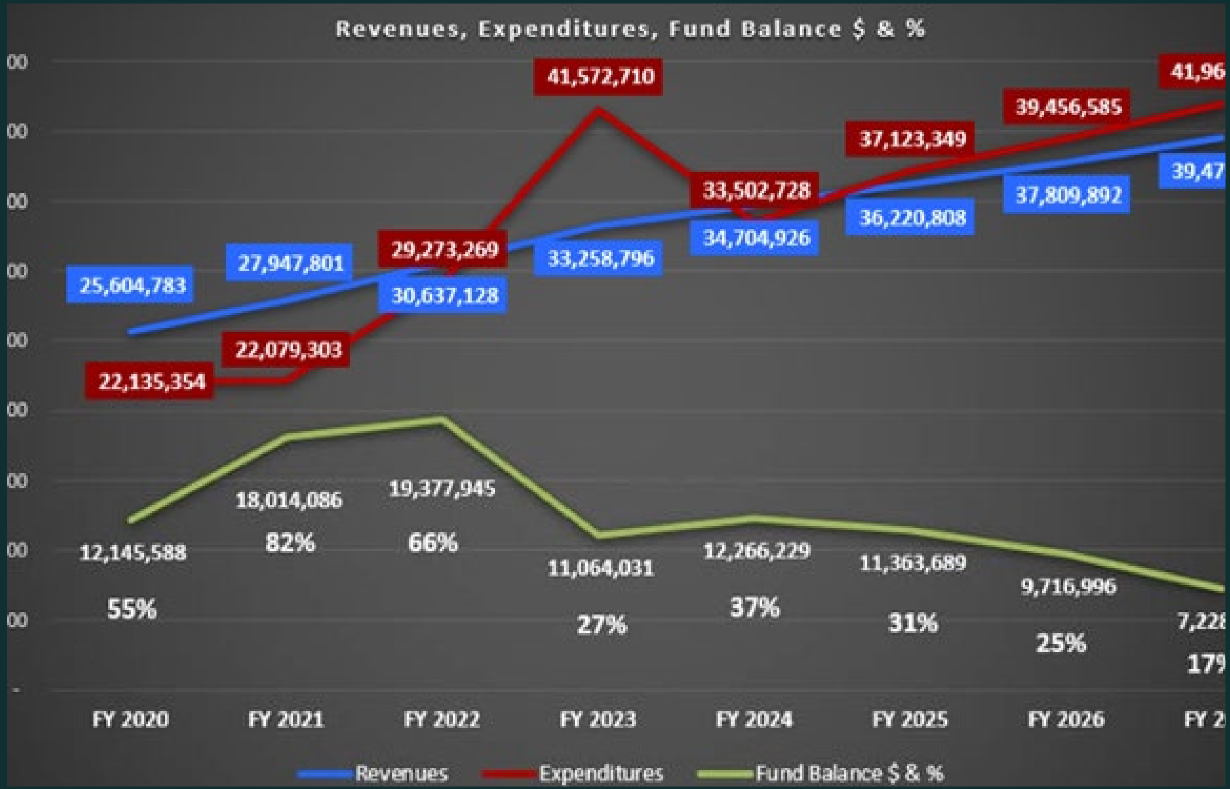
What it means

Our work ahead

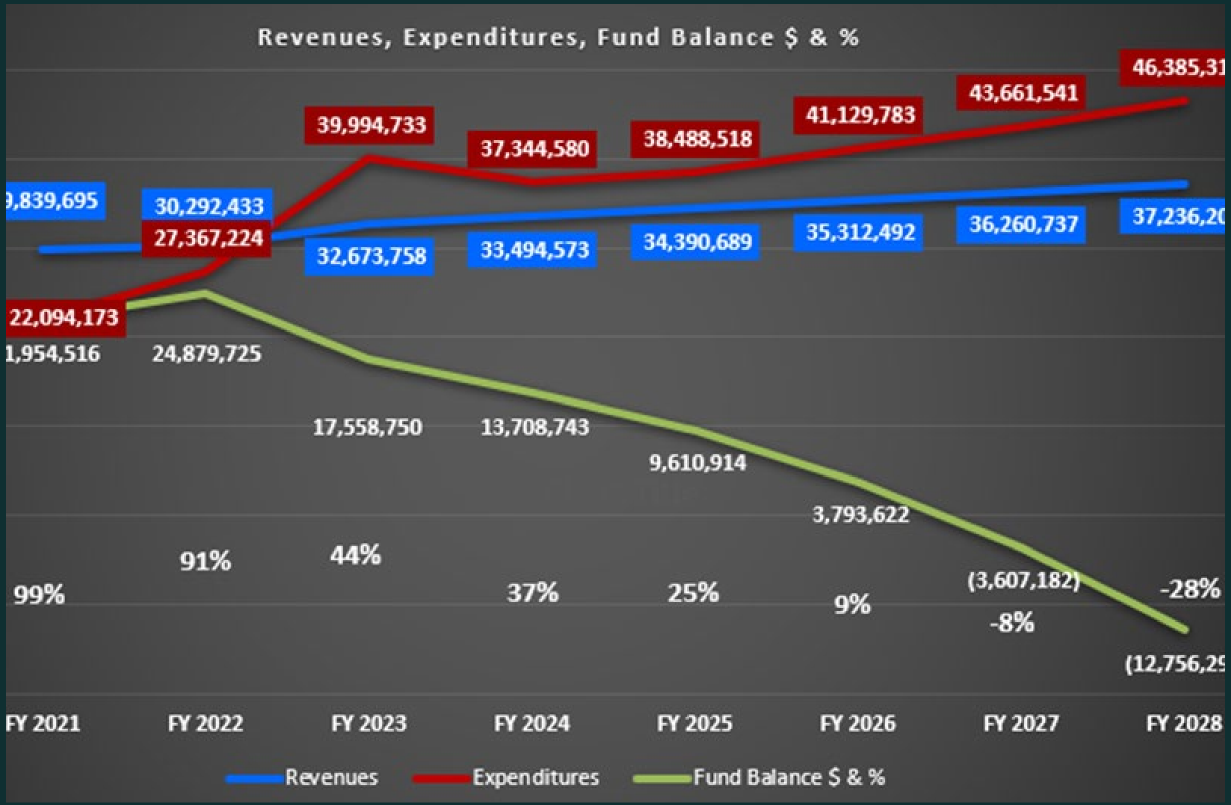


5 Year Model

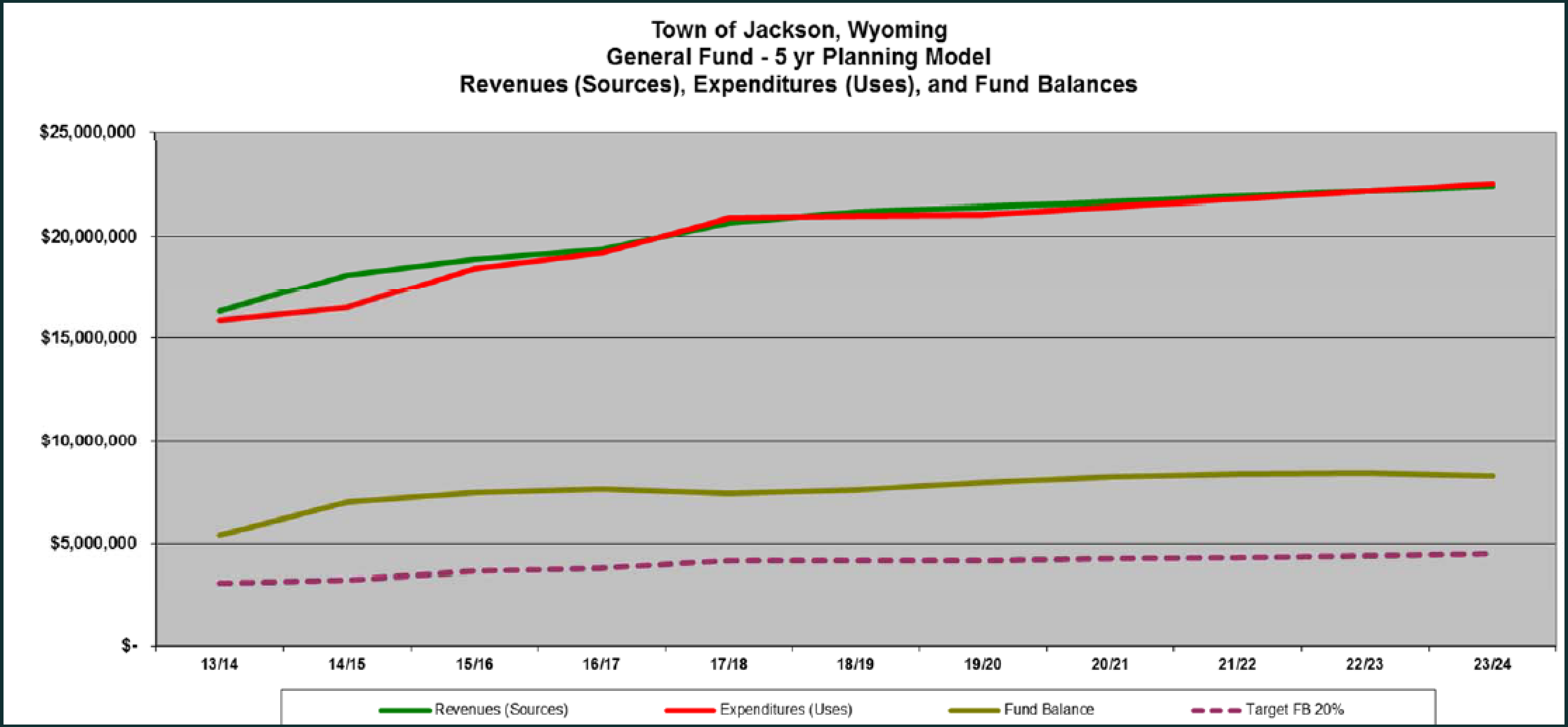
FY23



FY24



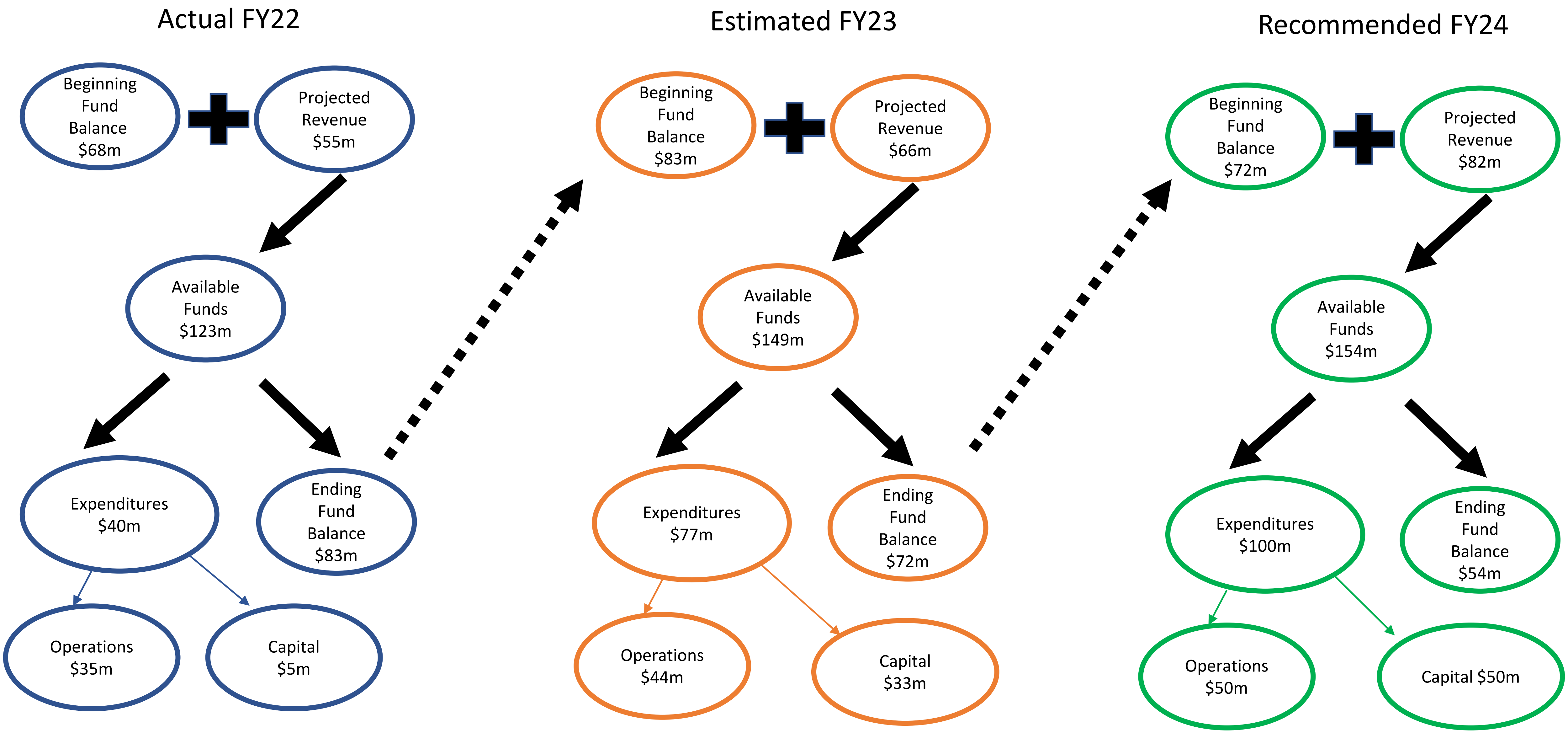
FY2019 Version of the 5 Year Model



Community Priority Framework

FY24

FY23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Operations $44m
Capital $33m
Recommended FY24
Beginning Fund Balance $72m
Projected Revenue $82m
Available Funds $154m
Expenditures $100m
Ending Fund Balance $54m
Operations $50m
Capital $50m

Joint Departments

- JIM – April 25 Joint Department Reviews
- Split 54/46 or 50/50
- County Salary Survey $350,000
- How do provide Details

Communications /Dispatch page 66

FY23	FY24 Request	FY24 Rec	Diff	% Change
$588,000	$801,038	$801,038	$0	36.2%

Highlights

- Fully Staffed
- Radio Agreement

START page 97

FY23	FY24 Request	FY24 Rec	Diff	% Change
$6,936,847	$8,558,728	$7,825,758	-$732,970	12.8%

FY23 Approved $7,402,505

Lodging Tax Revenue FY23 & FY24 $1,646,554

Highlights

- Overall Reduction from START Board Operations Plan
- Drivers and Buses
- Winter Operators Bonus Structure
- Salt Lake Express
- Airport Pilot – 100% Reimbursed by Airport
- GTNP – Not Recommended

Housing page 87

FY23	FY24 Request	FY24 Rec	Diff	% Change
$385,227	$521,530	$521,530	$0	35.4%

Highlights

- 1.0 FTE Compliance Supervisor
- New Database
- $1.0m Capital

Fire/EMS/ page 67
Emergency Management

FY23	FY24 Request	FY24 Rec	Diff	% Change
$1,969,697	$3,341,186	$3,084,106	$257,080	56.6%

	FY23	FY24
Operations	$1,969,697	$3,084,106
Reserve	$805,000	$0
Total Operations	$2,774,697	$3,084,106
Capital	$1,156,115	$577,024

11% Change

Highlights

- FY23 added 7 new FTEs - $368,000
- FY23 Used $805,000 in one time Fund Reserve to fund ongoing reoccurring expenditures
- FY24 Salary and Overtime
- FY24 purchase of 2 new rapid deployment Fire Apparatus

Parks and Recreation page 80

FY23	FY24 Request	FY24 Rec	Diff	% Change
$952,569	$1,725,424	$1,954,651	$229,227	105.2%

	FY23	FY24
Operations	$952,569	$1,954,651
Reserve	$750,000	$0
Total Operations	$1,702,569	$1,954,651
	$	$

15% Change

Highlights

- $750,000 of one time Fund Reserve used in FY23
- 12 Recreation Center FTEs
  - FY24 - $460,000
  - FY25 - $1,013,000
- 2 Software Programs for Rec Center
- Capital
- Projected Revenue Reduction
- How should we view increases

Lodging Tax Revenue FY23 & FY24 $500,000

Pathways page 81 and 103

FY23	FY24 Request	FY24 Rec	Diff	% Change
$48,162	$69,890	$75,862	$5,972	57.5%

Highlights

- Vehicle Replacement
- E-bike education and outreach

Lodging Tax Revenue FY23 & FY24 $50,000

Victim Services page 68

FY23	FY24 Request	FY24 Rec	Diff	% Change
$385,348	$434,181	$4 34,201	$20	12.7%

Highlights

- Salaries and Benefits
- Translation Services

Animal Shelter page 69

FY23	FY24 Request	FY24 Rec	Diff	% Change
$438,002	$461,739	$461,761	$22	5.4%

Highlights

- Salaries and Benefits

Joint Departments

- Joint Departments continue to increase at a greater percentage rate than Town Departments and continue to make up a greater portion of the Town overall budget.

- Each year the Town has the option to:
  1) Fund the requested amount for each Joint Department;
  2) Determine a fixed amount the Town is able to pay for each Joint Department (with this approach the County may choose to fund the difference to fully fund the department request or the overall department budget can be reduced); or
  3) Amend the Joint Power Agreements or other agreements establishing the current 54/46 funding split.

Town/County Total Revenue Percentage

	Town	County	Total	Town	County
Sales Tax	$22,658,532	$28,075,781	$50,734,313	45%	55%
General Fund - Lodging Tax	$427,068	$634,203	$1,061,271	40%	60%
Lodging Tax Fund - Lodging Tax	$1,281,204	$1,902,609	$3,183,813	40%	60%
Property Tax	$252,255	$17,220,945	$17,473,200	1%	99%
All Other General/Lodging Fund	$5,616,025	$14,439,374	$20,055,399	28%	72%
	$30,235,084	$62,272,912	$92,507,996	**33%**	**67%**

Change in Town Portion of Joint Departments

		46%	33%	Change
Fire/EMS	Capital	$577,024	$409,985	$167,039
	Operations	$2,923,937	$2,077,505	$846,432
Affordable Housing	Operations	$521,530	$370,556	$150,974
Parks & Recreation	Capital	$8,072,848	$5,735,890	$2,336,958
	Operations	$2,923,937	$2,077,505	$846,432
Dispatch	Operations	$801,038	$569,151	$231,887
Pathways	Operations	$125,862	$89,427	$36,435
Treatment Court	Operations	$42,250	$30,019	$12,231
Emergency Management	Capital	$78,200	$55,562	$22,638
	Operations	$162,584	$115,519	$47,065
Planning	Operations	$500,300	$355,471	$144,829
Animal Shelter	Operations	$181,038	$128,630	$52,408
Victim Services	Operations	$157,907	$112,196	$45,711
START Fund	Capital	$1,763,876	$1,253,263	$510,613
	Operations	$1,351,900	$960,547	$391,353
Total		$20,184,230	$14,341,226	$5,843,005

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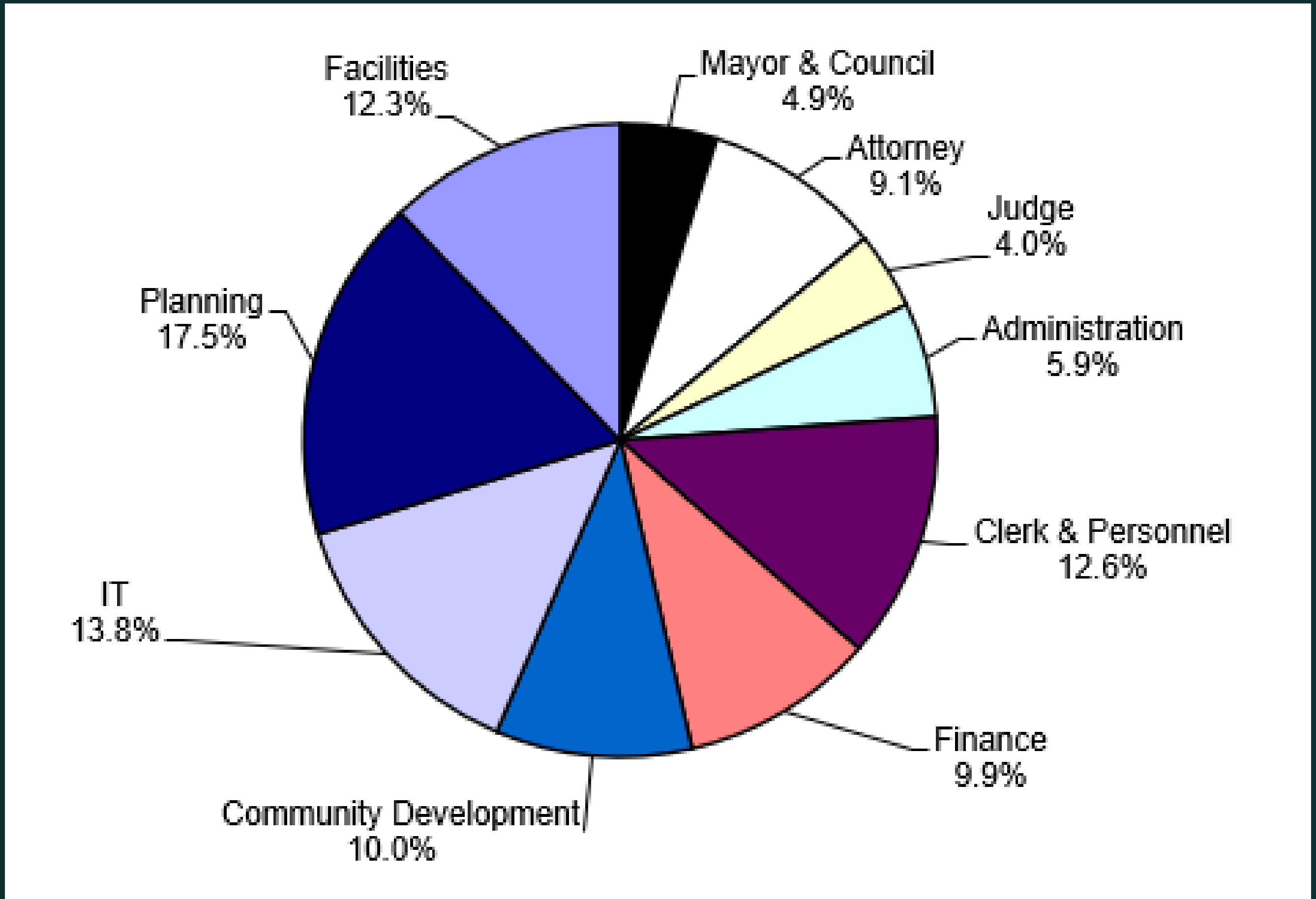
Review Town Departments



Mayor and Council, page 49

FY23	FY24 Request	FY24 Rec	Diff	% Change
$414,001	$420,248	$397,348	-$22,900	-4%

Highlights

- Travel and Training
- Litigation

Town Attorney page 50

FY23	FY24 Request	FY24 Rec	Diff	% Change
$658,944	$731,354	$731,393	$39	11%

Highlights

- Salaries and Benefits
- Contract for Deputy Prosecutor
- Litigation

Municipal Judge page 51

FY23	FY24 Request	FY24 Rec	Diff	% Change
$310,905	$318,632	$318,649	$17	2.5%

Highlights

- Translation Services
- Salaries and Benefits

Administration page 52

FY23	FY24 Request	FY24 Rec	Diff	% Change
$390,110	$496,762	$471,783	-$24,979	20.9%

Highlights

- Salaries and Benefits
- Professional Services
- Travel, Training and Meetings

Town Clerk and Personnel page 53

FY23	FY24 Request	FY24 Rec	Diff	% Change
$946,390	$1,055,429	$1,016,979	-$38,450	7.5%

Highlights

- Salaries and Benefits
- Employee Recruitment
- Employee Recognition
- CDL Bonus Program

Finance page 54

FY23	FY24 Request	FY24 Rec	Diff	% Change
$738,827	$800,835	$800,877	$42	8.4%

Highlights

- Salaries and Benefits

Community Development page 55

FY23	FY24 Request	FY24 Rec	Diff	% Change
$647,024	$1,064,026	$808,143	-$255,883	24.9%

Highlights

- FY23 Salaries and Benefits
- Printing and Publications
- Public Information Officer Position
- Eco-System Professional Services
- Director Position - Frozen

IT page 56

FY23	FY24 Request	FY24 Rec	Diff	% Change
$936,552	$1,124,412	$1,113,364	-$11,048	18.9%

Highlights

- Travel and Training
- 0.3 FTE Added

Planning page 57

FY23	FY24 Request	FY24 Rec	Diff	% Change
$830,110	$1,592,733	$1,413,948	$178,785	70.3%

Highlights

- Senior Planner Position added – 1.0 FTE
- Transportation Professional Services – up
- Transportation 1.0 FTE requested
- Planning Professional Services – down

Town Facilities page 58

FY23	FY24 Request	FY24 Rec	Diff	% Change
$778,797	$987,484	$987,484	$0	26.8%

What is this?

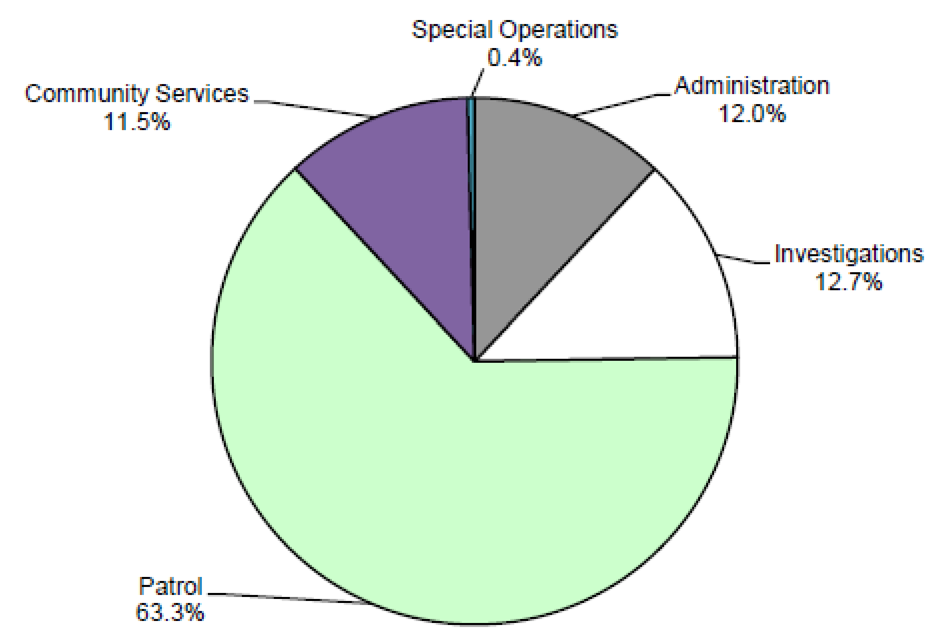
- Town Hall
- 155 Pearl St
- PW Yard
- Core Maintenance Facility
- Parks Maintenance Building
- Vertical Harvest
- Snow King Sports & Events Center
- Parking Garage
- Recreation Center
- South Park Business Rental
- Town Square Stage Stop
- Home Ranch Restrooms
- Deloney Restrooms
- Miller Park Restrooms

Highlights

- Contract Maintenance Costs

Police page 60

FY23	FY24 Request	FY24 Rec	Diff	% Change
$5,874,738	$6,560,578	$6,452,773	$108,008	9.8%



Highlights

- Salaries and Benefits
- IT Services
- Fleet
- 1.0 FTE Frozen Code enforcement

Building page 70

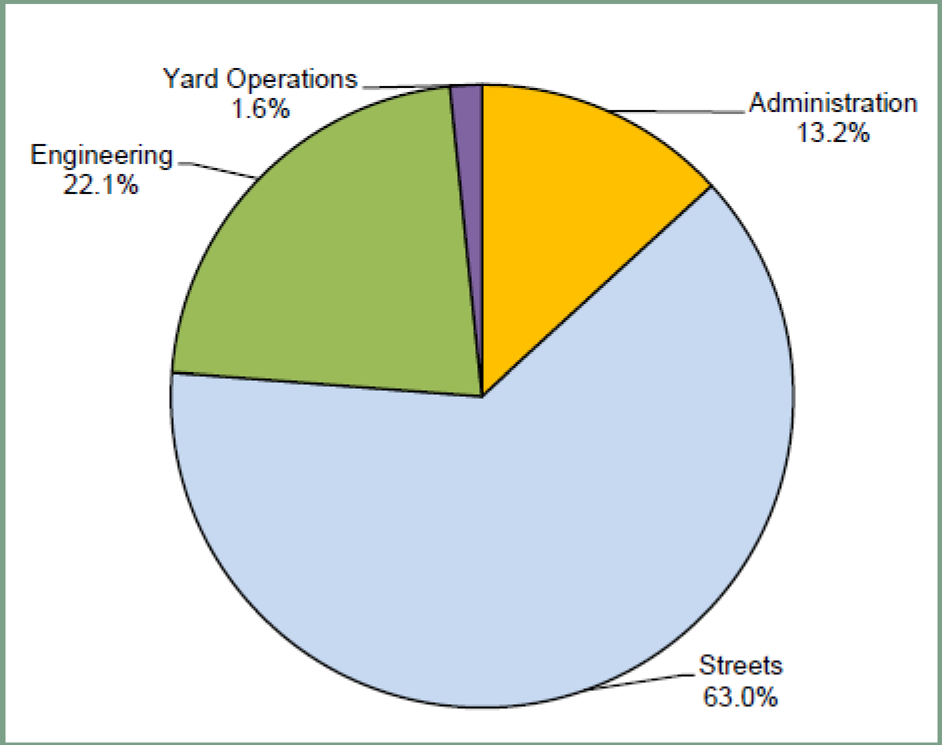
FY23	FY24 Request	FY24 Rec	Diff	% Change
$496,019	$541,933	$528,460	$13,473	6.5%

Highlights

- Salaries and Benefits
- FY25 FTE

Public Works page 71

FY23	FY24 Request	FY24 Rec	Diff	% Change
$3,181,786	$3,627,707	$3,576,754	$40,994	12.4%



Highlights

- Facilities/Streets Position – 1.0 FTE
- Streets Positions
- CDL Bonus Program

Community Initiatives page 79

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	DIFFERENCE	% CHANGE FY23 Est.
Local Initiatives	$ -	$ 445	$ 60,000	$ 10,000	$ 60,000	$ 35,000	$ (25,000)	250.0%
Historical Center	20,000	25,000	26,250	26,250	28,875	28,875	-	10.0%
Trash Collection	58,793	84,108	115,000	125,000	125,000	125,000	-	0.0%
Recycling Services	15,778	20,185	15,500	20,500	20,500	20,500	-	0.0%
4th of July Fireworks	4,000	-	-	-	-	-	-	---
Jackson Hole Air	15,000	15,000	15,000	15,000	18,000	18,000	-	20.0%
Charture Institute	-	-	-	-	-	-	-	---
Rodeo Grounds/Fair	60,000	60,000	60,000	60,000	60,000	60,000	-	0.0%
Leadership Jackson Hole	-	-	8,000	8,000	-	-	-	-100.0%
Energy Conservation Works	28,000	35,000	35,000	35,000	35,000	35,000	-	0.0%
Global Ties Wyoming	-	-	-	-	-	-	-	---
JH Public Art	2,884	10,000	10,000	10,000	12,600	12,600	-	26.0%
TC Historic Preservation Board	5,000	22,000	53,700	53,700	64,150	53,700	(10,450)	0.0%
Teton Trust for Historic Place	-	-	15,000	15,000	25,000	25,000	-	66.7%
Legacy Philanthropy Works	-	-	10,000	10,000	-	-	-	-100.0%
Central Wyoming College	-	-	-	-	-	-	-	---
Center of Wonder	6,592	-	-	-	-	-	-	---
Arts for All	-	8,964	-	-	10,000	10,000	-	---
JH Climate Action Collective	-	-	-	-	10,000	10,000	-	---
Yellowstone Teton Clean Cities	-	-	-	-	5,000	5,000	-	---
Total Community Initiatives	**$ 216,047**	**$ 280,702**	**$ 423,450**	**$ 388,450**	**$ 474,125**	**$ 438,675**	**$ (35,450)**	**12.9%**

Health and Human Services page 78

EXPENDITURE DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 AMENDED	FY2023 ESTIMATED	FY2024 REQUESTED	FY2024 RECOMM'D	DIFFERENCE	% CHANGE FY23 Est.
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	---
Community Entry Services	50,000	61,500	130,000	130,000	180,000	130,000		0.0%
JH Community Counseling	103,000	113,650	119,335	119,335	181,000	119,335	(61,665)	0.0%
Teton Youth & Family Services	181,280	256,250	308,904	308,904	408,904	308,904	(100,000)	0.0%
Children Learning Center	106,840	117,011	117,011	117,011	151,291	117,011	(34,280)	0.0%
Senior Center	103,330	116,505	133,981	133,981	142,020	133,981	(8,039)	0.0%
Community Safety Network	49,000	56,375	62,000	62,000	70,000	62,000	(8,000)	0.0%
ONE22	82,500	102,500	150,000	150,000	162,000	150,000	(12,000)	0.0%
Curran-Seeley	53,075	56,902	53,075	53,075	-	53,075	53,075	0.0%
Teton Literacy Program	22,000	18,900	26,800	26,800	26,800	26,800	-	0.0%
DUI/Drug Court	54,427	42,938	41,951	41,951	42,250	42,250	-	0.7%
CLIMB Wyoming	5,000	6,125	6,125	6,125	6,125	6,125	-	0.0%
Hole Food Rescue	20,000	20,000	25,000	25,000	25,000	25,000	-	0.0%
JH Children's Museum	15,000	15,680	20,000	20,000	-	20,000	20,000	0.0%
Immigrant Hope Wyoming Idaho	5,000	5,625	5,625	5,625	8,000	5,625	(2,375)	0.0%
Voices JH	-	10,000	15,000	15,000	15,000	15,000	-	0.0%
Cultivate	5,000	6,125	6,500	6,500	-	-	-	-100.0%
Childcare	-	10,390	100,000	50,000	25,000	6,500	(18,500)	-87.0%
Total Community Health & Human Services	**$ 855,452**	**$ 1,016,476**	**$ 1,321,307**	**$ 1,271,307**	**$ 1,443,390**	**$ 1,221,606**	**$ (171,784)**	**-3.9%**

Budget Meeting Schedule

4/14/2023	Friday	n/a	Budget Distributed/Released to Town Council - Not a Meeting	n/a
4/17/2023	Monday	9:00 - 11:30	Special Town Council Workshop - Budget Introduction and Overview	Council Chambers
4/17/2023	Monday	1:30 - 3:30	Regular Town Council Workshop - Budget Introduction and Overview (continued)	Council Chambers
4/24/2023	Monday	9:00 - 11:00	Special JIM - Human Services 2 Hr Budget Window	Commissioner's Chambers
4/24/2023	Monday	1:30 - 3:30	Special Town Council Workshop - Budget Discussion	Council Chambers
4/25/2023	Tuesday	9:00 - 5:00	Special JIM - Joint Department Budget Presentations & Airport Budget Presentation	Commissioner's Chambers
5/1/2023	Monday	1:30 - 3:30	Special JIM - Joint Department Budget Presentations (continued)	Commissioner's Chambers
5/8/2023	Monday	1:30 - 5:00	Special Town Council Workshop - Budget Discussion	Council Chambers
5/15/2023	Monday	1:30 - 5:00	Special JIM 1:30 - 3:30 Discussion on Final Decisions on Joint Departments, ECW and TTB Budget Presentations - Regular Town Council Workshop 3:30 - 5pm Budget Discussion	Council Chambers
5/22/2023	Monday	1:30 - 5:00	Special Town Council Workshop - Budget Discussion	Council Chambers
6/5/2023	Monday	3:00 - 5:00	Regular JIM - ECW, TTB, Airport Budget Action	Commissioner's Chambers
6/5/2023	Monday	6:00 P.M.	Regular Town Council Meeting - Budget Hearing and Adoption (must occur prior to/on 6/20)	Council Chambers