

Special Town Council Workshop

May 22, 2023

1:30 PM

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/84256596548?pwd=MEQyNk00YXJGZjdFWmtwUmNWTXBmUT09>

If the link does not work, join at zoom.com with Webinar ID **842 5659 6548** Password: **83001**

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II. CALL TO ORDER AND ROLL CALL

III. WORKSHOP ITEMS

- A. FY24 Budget Discussion (Tyler Sinclair and Kelly Thompson)

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:	May 22, 2023	Meeting Title:	Special Town Council Workshop
Submitting Department:	Administration	Presenter:	Tyler Sinclair and Kelly Thompson
Agenda Item:	Fiscal Year 2024 Budget Discussion	Public Comment:	Yes

Purpose & Policy Considerations.

The Town Council reviews and approves the recommended budget pursuant to Wyoming Statute. The purpose of this meeting is to continue discussion of the budget by Council.

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 budget workshop is for staff to provide the Council with an overview of items that have been identified to date by Council for further discussion.

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

Agenda:

1. Fee Schedule Resolution
 - Liquor Licenses Fee Increase
2. Community Initiatives
 - Teton County Historic Preservation Board
 - Jackson Hole Air
 - Public Art
3. Review Joint Department discussions.
 - Parks & Recreation
 - Piston Bulley \$100,000
 - START

- On Demand – South Town
- 4. Capital – Karns Meadow
- 5. 5-Year Model
- 6. Historical Full Time Equivalent FTE Slides
- 7. FY2024 Budget Change Log to date
- 8. Discussion of Identified/Flagged Items

Please see attached a draft PowerPoint presentation for the meeting for further information on these items.

In addition, staff have attached proposed budget reductions from Parks and Recreation and Housing. These reductions are in response to the County requesting all Departments propose recommendations to reduce their requested budgets by 3%. Staff will review and discuss these (others if provided) with Council at the meeting. Staff does not recommend Council act to amend the Town budget until after the County has completed their review which may come after the Town has adopted their FY24 Budget resulting in any further amendments by the Town to add funding to make up for County reductions may be addressed through a budget amendment after June 5.

The Council is encouraged to identify any additional areas they would like to discuss at the meeting. 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.

Pursuant to State Statute a summary of *the proposed budget shall be entered into the minutes and the governing body shall publish the summary at least one (1) week before the hearing date*. Staff has provided the summary below to satisfy this requirement.

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

DESCRIPTION	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL FUNDS
Beginning Fund Balance	\$ 17,495,106	\$ 9,327,086	\$ 25,177,200	\$ 15,583,345	\$ 4,044,735	\$ 71,627,471
Revenues:						
Taxes	12,512,280	1,425,211	10,000,000	-	-	23,937,491
Licenses & Permits	1,461,623	867,000	-	-	-	2,328,623
Intergovernmental	15,407,435	15,148,327	5,368,933	-	-	35,924,695
Charges for Services	812,558	2,236,041	-	6,394,555	7,439,708	16,882,862
Fines & Forfeitures	385,000	-	-	-	-	385,000
Miscellaneous Revenue	894,012	918,901	670,044	431,280	121,300	3,035,537
Total Revenues	31,472,908	20,595,480	16,038,977	6,825,835	7,561,008	82,494,208
Transfers In	2,064,578	4,700,993	10,036,486	362,662	401,000	17,565,719
Total Sources	33,537,486	25,296,473	26,075,463	7,188,497	7,962,008	100,059,927
Expenditures:						
General Government	8,045,020	635,970	11,191,190	-	5,593,812	25,465,992
Public Safety	11,761,816	-	1,181,975	-	527,600	13,471,391
Public Works	3,576,843	-	8,041,622	8,363,890	3,104,971	23,087,326
Community Health & Human Services	1,240,106	-	-	-	-	1,240,106
Community Initiatives	455,675	1,576,530	-	-	-	2,032,205
Transit	-	20,540,831	-	-	-	20,540,831
Culture & Recreation	2,065,006	900,000	8,872,548	-	-	11,837,554
Debt Service	-	-	-	66,970	-	66,970
General Unallocated	729,902	-	-	-	-	729,902
Total Expenditures	27,874,368	23,653,331	29,287,335	8,430,860	9,226,383	98,472,277
Transfers Out	9,475,590	1,952,974	763,662	5,282,556	90,937	17,565,719
Total Uses	37,349,958	25,606,305	30,050,997	13,713,416	9,317,320	116,037,996
Ending Fund Balance	\$ 13,682,634	\$ 9,017,254	\$ 21,201,666	\$ 9,058,426	\$ 2,689,423	\$ 55,649,402
Change in Fund Balance	(3,812,472)	(309,832)	(3,975,534)	(6,524,919)	(1,355,312)	(15,978,069)

Next Steps

Below staff has provided the complete budget review schedule to assist the Council in preparing for future meetings. Based upon this schedule this would be the last budget workshop prior to consideration of adoption of the Town of Jackson Fiscal Year 2024 Budget at the Regular Council Meeting on June 5, 2023. At the June 5, 2023, JIM, Council along with the Board of County Commissioners will also consider adoption of the Fiscal Year 2024 Travel and Tourism Board and Energy Conservation Work Budgets.

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.

PowerPoint Presentation Draft – May 22, 2023

Parks and Recreation and Housing Proposed Budget Reductions

[Town of Jackson FY23 Budget Book](#) – Link Provided, Paper Copy available upon request

Suggested Motion.

None



Town of Jackson Fiscal Year 2024 Recommended Budget

Meeting #10 – Budget Overview
May 22, 2023

Today's Agenda

1. Fee Schedule Resolution - Liquor Licenses Fee Increase
2. Community Initiatives
3. Review Joint Department discussions.
4. Capital – Karns Meadow
5. 5-Year Model
6. Historical Full Time Equivalent FTE Slides
7. FY2024 Budget Change Log to date
8. Discussion of Identified/Flagged Items

Purpose

- The purpose of the workshop for Council to review and provide direction on proposed FY24 budget.
- To place items with consensus in the Change Log for additions and subtractions from this proposed Budget

Fees pages 12 - 19

License	Current Fee	Maximum Fee	Option #1: Meet Maximum Over Two Years	Option #2: Double Current Fee
Bar & Grill	\$1,514	\$10,500	Year 1 - \$6,007 Year 2 -\$10,500	\$3,028
Limited Retail (Club)	\$505	\$1,500	Year 1 - \$1,003 Year 2 - \$1,500	\$1,010
Restaurant	\$1,514	\$3,000	Year 1 - \$2,257 Year 2- \$3,000	\$3,028

Community Initiatives page 79

- Teton County Historic Preservation Board
- Jackson Hole Air
- Jackson Hole Public Art

Public Art Ordinance Implementation

- Staff needs to determine FY2024 capital projects eligibility
- Council and Staff then estimate 1.5% funding figure
- Council needs to amend/update Resolution 12-14
- Council considers FY24 Public Art Task Force Annual Plan
- Final approval will be processed via Budget Amendment

Review Joint Department Discussions

Options

1. Fund the “requested” amount for each Joint Department;
2. Fund the “recommended” amount for each Joint Department;
3. 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
4. Other

Review Joint Department Discussions

1. Parks & Recreation

- Piston Bulley - \$100,000 half of requested

2. START

- On Demand – South Town – Discontinue Service
- On Demand East Jackson – Increase to Cover Increased Demand

3. Housing

4. Fire/EMS

- Staff will review proposed 3% reductions as requested by the County at the meeting

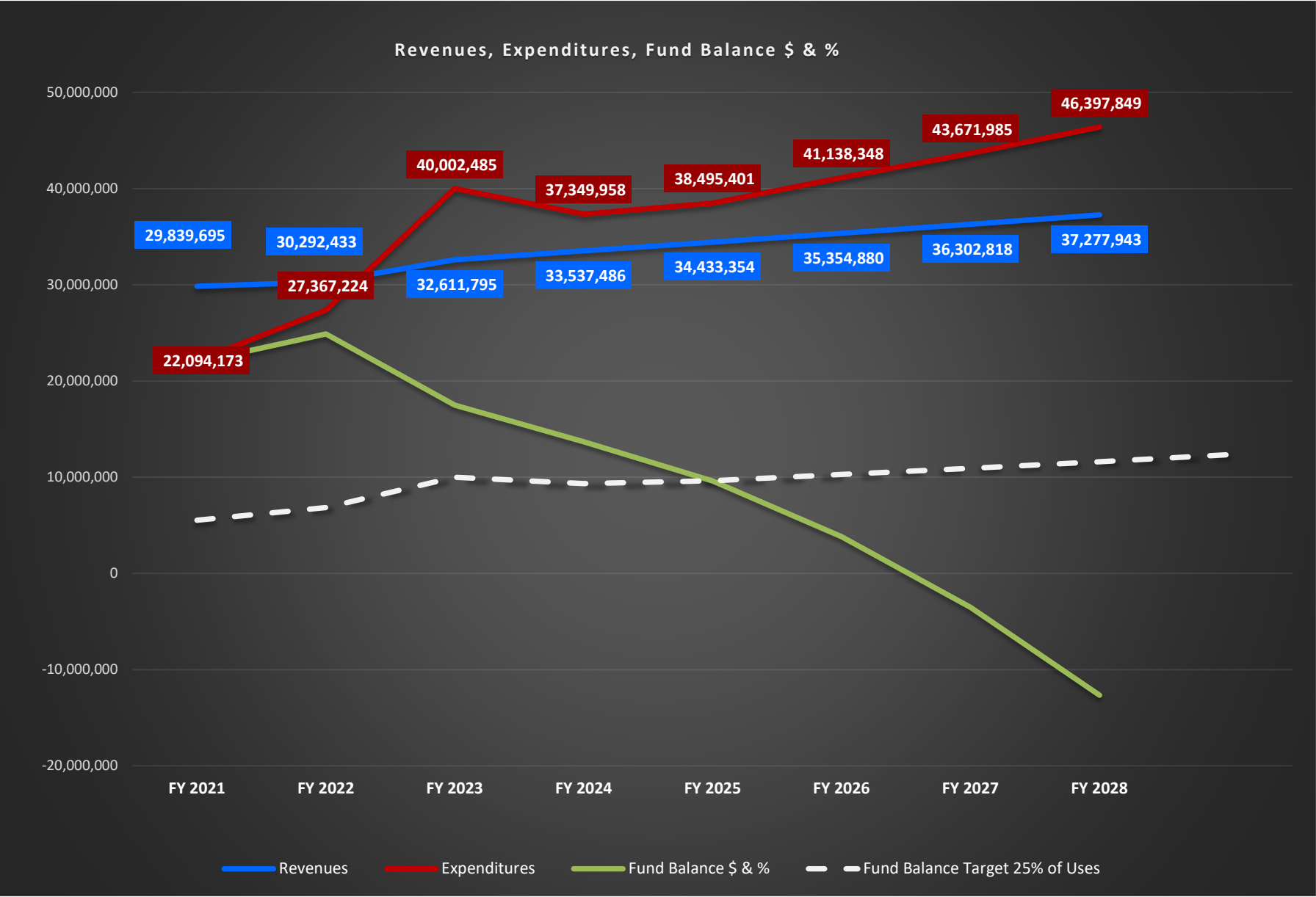
Capital

- Karns Meadow
 - Does Council want to utilize approximately \$172,000 remaining in Park Exactions Fund in FY2024?
 - Does Council want to add the project to Five-Year Capital Improvement Program for FY25

How we got here

What it means

Our work ahead



Historical FTE Slides page 38

PERSONNEL ALL FUNDS 2015 - 2024)

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Recomm'd
Salaries & Wages - Regular	\$ 6,115,005	\$ 6,509,387	\$ 6,862,447	\$ 6,957,371	\$ 7,376,235	\$ 7,651,968	\$ 7,510,847	\$ 8,562,518	\$ 10,412,708	\$ 12,627,118
Salaries & Wages - Part-Time	900,429	1,003,645	1,122,860	977,466	1,157,929	1,078,722	804,935	775,806	809,447	1,116,604
Buyout - Compensated Absences	72,865	87,284	97,221	100,785	95,818	65,260	103,150	115,928	210,709	238,988
Overtime	142,842	168,101	131,491	297,706	304,283	182,120	238,626	408,823	388,068	398,998
Holiday Pay - PTO Buyback	1,220	21,487	21,580	31,287	59,274	48,706	55,801	65,325	83,232	89,138
FICA & Medicare	527,805	564,454	594,698	607,667	661,061	668,315	641,440	737,881	895,286	1,107,021
Health Insurance	1,874,216	1,957,441	2,106,754	2,225,219	2,335,088	2,533,894	2,075,934	2,539,410	2,790,435	2,646,995
Vision Insurance	19,764	19,949	20,710	20,972	22,186	24,235	21,644	26,831	26,004	25,902
Dental Insurance	91,770	93,496	96,745	101,729	108,651	116,744	74,891	151,862	131,042	130,197
Wyoming Retirement	803,281	884,287	933,434	956,598	1,025,563	1,109,114	1,107,562	1,295,648	1,666,125	2,037,683
Workers' Compensation	174,147	206,431	177,435	156,754	134,779	112,865	63,564	148,601	296,431	328,454
State Unemployment	36,791	27,202	27,860	26,155	17,582	24,150	74,578	8,065	43,884	51,728
Disability/Life Insurance	57,718	68,177	59,026	66,938	67,068	69,292	66,954	46,861	83,294	62,429
Total	\$ 10,817,852	\$ 11,611,342	\$ 12,252,260	\$ 12,526,646	\$ 13,365,516	\$ 13,685,385	\$ 12,839,927	\$ 14,883,559	\$ 17,836,665	\$ 20,861,255
Percent of Change		7.3%	5.5%	2.2%	6.7%	2.4%	-6.2%	15.9%	19.8%	17.0%

Historical FTE Slides

CURRENT EXPENDITURES - PERSONAL SERVICES (All FUNDS 2005-2014)

Description	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Adopted
Salaries & Wages - Regular	\$ 4,350,320	\$ 4,505,161	\$ 5,035,346	\$ 5,727,886	5,743,824	5,404,985	5,330,714	5,381,004	5,498,457	5,569,346
Salaries & Wages - Part-Time	592,906	639,460	666,140	742,118	768,034	750,212	662,949	760,561	854,328	886,960
Buyout - Compensated Absences	47,089	62,063	85,930	73,700	89,059	131,376	120,434	62,074	80,659	84,178
Salaries & Wages - Overtime	133,784	179,782	223,629	254,909	136,782	116,871	100,909	126,616	169,358	161,239
FICA & Medicare	382,481	401,050	447,818	502,757	496,559	487,930	451,466	466,225	505,512	512,683
Health & Vision Insurance	945,344	981,517	1,247,148	1,423,260	1,523,294	1,516,424	1,385,208	1,619,546	1,741,176	1,645,170
Dental Insurance	-	-	72,655	88,055	89,257	82,714	79,321	82,936	82,779	88,070
Wyoming Retirement	497,689	514,397	582,937	667,240	654,018	608,809	651,300	656,340	679,383	701,334
Workers Compensation	225,613	155,648	128,441	286,489	234,598	216,528	79,822	64,502	83,237	92,580
State Unemployment Tax	27,360	27,940	36,129	40,400	34,116	76,766	63,191	67,558	72,233	75,861
Disability/Life Insurance	47,414	50,776	57,722	61,426	53,990	48,256	46,368	50,204	47,025	48,993
Total	\$ 7,249,999	\$ 7,517,794	\$ 8,583,896	\$ 9,868,240	\$ 9,823,534	\$ 9,440,869	\$ 8,971,682	\$ 9,337,567	\$ 9,814,147	\$ 9,866,414
<i>Percent of Change</i>		<i>3.7%</i>	<i>14.2%</i>	<i>15.0%</i>	<i>-0.5%</i>	<i>-3.9%</i>	<i>-5.0%</i>	<i>4.1%</i>	<i>5.1%</i>	<i>0.5%</i>

Historical FTE Slides

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HISTORY OF DISTRIBUTION OF FULL-TIME EQUIVALENTS ALL DEPARTMENTS - ALL FUNDS FISCAL YEAR 2015 - 2024

DEPARTMENT	END FISCAL YEAR 2015	END FISCAL YEAR 2016	END FISCAL YEAR 2017	END FISCAL YEAR 2018	END FISCAL YEAR 2019	END FISCAL YEAR 2020	END FISCAL YEAR 2021	END FISCAL YEAR 2022	END FISCAL YEAR 2023	END FISCAL YEAR 2024	CHANGE
General Government:											
Town Attorney	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00	3.00	-
Municipal Judge	2.00	2.20	2.23	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
Administration	1.00	1.00	1.00	1.00	1.00	3.00	1.00	1.00	1.00	1.00	-
Town Clerk/Personnel	3.00	3.50	3.50	3.56	3.56	4.06	3.80	4.80	4.80	4.80	-
Finance	4.30	4.30	4.33	3.99	3.99	3.99	4.00	4.00	4.00	4.00	-
Community Development	-	-	-	-	-	-	2.00	3.00	4.00	4.00	-
Planning	5.00	5.00	5.25	5.25	5.25	4.25	4.00	4.00	4.00	5.00	1.00
Information Technology	3.60	3.60	3.60	3.60	3.60	3.60	3.60	5.70	5.70	6.00	0.30
Public Safety:											
Police	32.25	32.75	32.75	33.75	36.25	36.75	34.90	38.30	40.25	40.25	-
Building Inspection	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Victim Witness	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	-
Animal Shelter	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	3.95	3.95	-
Public Works:											
Administration	1.00	1.50	1.50	1.50	1.50	2.33	2.33	2.33	2.33	2.83	0.50
Streets	7.92	7.92	8.00	8.00	8.00	8.00	8.00	8.50	9.16	9.00	(0.16)
Town Engineer	3.00	3.00	3.00	3.00	3.00	4.00	3.00	4.00	4.00	4.00	-
Water O&M	3.50	4.00	4.00	4.00	4.00	4.58	4.58	4.58	5.58	5.58	-
Water Billing and Accounting	1.25	1.04	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Sewer Plant Operations	4.75	4.75	5.00	5.00	5.00	4.58	4.58	4.58	4.58	4.58	-
Sewer O&M	2.25	2.25	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	-
Sewer Billing and Accounting	1.25	1.04	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Fleet Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
Cemetery	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
Transit:											
START Bus	35.51	38.63	37.95	38.48	40.34	41.80	33.65	40.49	43.90	42.61	(1.29)
Total Full-time Equivalents	129.23	134.13	133.76	135.28	140.14	145.60	133.10	149.94	160.02	160.36	0.35

Historical FTE Slides

ALL DEPARTMENTS - ALL FUNDS FISCAL YEAR 2005 - 2014

DEPARTMENT	END FISCAL YEAR 2005	END FISCAL YEAR 2006	END FISCAL YEAR 2007	END FISCAL YEAR 2008	END FISCAL YEAR 2009	END FISCAL YEAR 2010	END FISCAL YEAR 2011	END FISCAL YEAR 2012	END FISCAL YEAR 2013	END FISCAL YEAR 2014	CHANGE
Town Attorney	1.00	1.00	1.30	1.30	1.30	1.30	1.50	2.00	2.00	2.80	0.80
Municipal Judge	0.50	0.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.20	0.20
Administration	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Town Clerk/Personnel	3.00	3.00	3.00	3.00	3.50	3.00	2.80	2.80	2.20	2.50	0.30
Finance	6.30	4.30	4.40	4.40	4.50	4.50	4.00	3.80	3.80	3.80	-
Planning	5.00	5.00	4.70	4.70	4.70	4.70	4.30	4.00	4.00	4.00	-
Town Hall Building	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	-
Police	29.25	27.33	28.42	30.42	29.50	28.00	28.25	30.25	30.58	30.58	-
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	2.00	2.50	2.50	2.50	2.50	2.50	-
Animal Shelter	2.17	2.17	2.47	2.75	2.75	2.75	2.55	2.55	2.75	2.75	-
Streets	8.50	8.50	9.42	9.89	8.50	7.58	7.58	8.00	8.00	8.00	-
Town Engineer	3.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	-
Pathways Operations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	-
Total General Fund	68.22	65.30	68.71	71.46	67.75	65.33	63.48	65.90	63.83	65.13	1.30
Total START Bus Fund	25.37	29.47	29.20	31.20	33.07	33.26	32.00	36.50	39.93	39.93	-
Water Maint. & Ops.	4.00	4.00	4.00	4.00	4.00	3.50	3.25	3.25	3.25	3.25	-
Water Billing & Accounting	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	-
Total Water Fund	5.25	5.25	5.25	5.25	5.25	4.75	4.50	4.50	4.50	4.50	-
Sewer Plant Operation	4.50	4.50	4.50	4.50	4.50	3.50	3.50	4.50	4.50	4.50	-
Sewer Maint. & Ops.	2.00	2.00	2.00	2.00	2.00	2.00	2.25	2.25	2.25	2.25	-
Sewer Billing & Accounting	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	-
Total Sewer Fund	7.75	7.75	7.75	7.75	7.75	6.75	7.00	8.00	8.00	8.00	-
Total IT Services	0.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	-
Total Fleet Management	5.00	5.00	6.00	6.00	6.00	5.60	5.60	5.60	6.00	6.00	-
Grand Total	111.59	115.77	119.91	124.66	122.82	117.69	114.58	122.50	124.26	125.56	1.30

Sales Tax Revenue

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2015 - 2024

SALES TAX REVENUE (2015 - 2024)

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Recomm'd
General Taxes										
1% Local Sales Tax (5th Cent)	5,405,087	5,674,051	6,034,163	6,672,713	7,069,927	7,317,316	\$ 8,447,080	\$10,179,620	10,581,696	10,899,147
<i>Percent Change</i>		5.0%	6.3%	10.6%	6.0%	3.5%	15.4%	20.5%	3.9%	3.0%
Intergovernmental Revenue										
4% State Sales Tax	\$ 6,559,716	\$ 6,921,172	\$ 7,379,363	\$ 8,153,991	\$ 8,633,557	\$ 8,937,671	\$10,344,279	\$12,478,912	\$12,954,941	\$ 13,343,589
<i>Percent Change</i>		5.5%	6.6%	10.5%	5.9%	3.5%	15.7%	20.6%	3.8%	3.0%
Total	\$11,964,803	\$12,595,223	\$13,413,526	\$14,826,704	\$15,703,484	\$16,254,987	\$18,791,359	\$22,658,532	\$23,536,637	\$ 24,242,736
<i>Percent Change</i>		5.3%	6.5%	10.5%	5.9%	3.5%	15.6%	20.6%	3.9%	3.0%

Sales Tax Revenue 2005 - 2014

SALES TAX REVENUE (2005-2014)

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Est.	FY2014 Adopted
General Taxes										
1% Local Sales Tax (5th Cent)	4,074,087	4,447,724	4,673,695	4,921,588	\$ 4,776,446	\$ 4,112,968	\$ 4,201,202	\$ 4,217,346	4,372,876	4,547,791
Percent Change		9.2%	5.1%	5.3%	-2.9%	-13.9%	2.1%	0.4%	3.7%	4.0%
Intergovernmental Revenue										
4% State Sales Tax	\$ 4,946,728	\$ 5,404,858	\$ 5,667,962	\$ 5,971,714	\$ 5,785,371	\$ 4,991,727	\$ 5,089,608	\$ 5,100,746	\$ 5,307,174	\$ 5,519,461
Percent Change		9.3%	4.9%	5.4%	-3.1%	-13.7%	2.0%	0.2%	4.0%	4.0%
Total	\$ 9,020,815	\$ 9,852,581	\$10,341,657	\$10,893,302	\$10,561,816	\$ 9,104,694	\$ 9,290,810	\$ 9,318,093	\$ 9,680,050	\$ 10,067,252
Percent Change		9.2%	5.0%	5.3%	-3.0%	-13.8%	2.0%	0.3%	3.9%	4.0%

Budget Reductions

	General Fund	Special Fund	Capital Fund	Utility Fund	Internal Fund
Requested	\$37,954,843	\$34,812,537	\$31,511,335	\$9,716,406	\$9,380,812
Recommended	\$37,349,958	\$23,653,331	\$29,287,335	\$8,430,860	\$9,226,383
Reduction	\$(604,885)	\$(11,159,205)	\$(2,224,000)	\$(1,285,546)	\$(154,429)

Change Log

Function	Account	Published Recomm'd	Updated	Increase (Decrease) to Fund Balance	Justification/Discussion
<u>Operating</u>					
Health & Human Services	Childcare	6,500	25,000	(18,500)	Staff data Enty error
Health & Human Services	Curran-Seeley	53,075	-	53,075	Staff data Enty error
Health & Human Services	Mental Health & Recovery Ser	119,335	172,410	(53,075)	Staff data Enty error
Community Initiatives	Rodeo Grounds	60,000	80,000	(20,000)	Update to agree with Rodeo Grounds Management Agreement
All Departments	Property Taxes	158,035	133,340	24,695	Adjust to 2023 notices from Assessor
General/Capital Funds	Sales Tax	24,242,736	24,177,183	(65,553)	Updated thru May receipt
START	Professional Services	186,300	201,300	(15,000)	Council & BCC Add Back
START	Advertising	24,000	44,000	(20,000)	Council Add Back, BCC did not fund
START	Recruiting	12,000	16,800	(4,800)	Council & BCC Add Back
START	Recognition	-	11,000	(11,000)	Council & BCC Add Back
Community Initiatives	JH Air	18,000	15,000	3,000	
General Fund	Airport Contract	595,000	640,058	45,058	Police MOU with Airport updated
Town Facilities	Snow King Sports & Events	122,347	126,547	(4,200)	New elevator contract
Community Initiatives	Arts for All Grant	-	10,000	(10,000)	Application submitted after recommended budget published
Health & Human Services	JH Children's Museum	-	20,000	(20,000)	Application submitted after recommended budget published
<u>Capital</u>					
Water/Sewer Funds	North King	1,225,000	-	1,225,000	Capital project is scheduled for 2025
General Fund Revenue	Liquor Licenses	134,168	197,550	63,382	Liquor Fee update per convo and Lynsey estimate
Joint Departments - County	Fire/EMS Capital	577,024	504,160	72,864	Removed 1 vehicles and wildland fire truck
Joint Departments - County	Parks & Rec Capital	8,072,848	7,955,548	117,300	Removed Piston Bulley and Genie Lift
Joint Departments - County	EOC Capital	78,200	59,800	18,400	Removed vehicle
Changes to Fund Balance				<u>1,380,646</u>	

Discussion of Identified/Flagged Items

Budget Meeting Schedule

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 FY2024				
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	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	2:30 - 5:00	Special Town Council Workshop - Budget Discussion	Council Chambers
6/5/2023	Monday	3:00 - 5:00	Regular JIM - ECW, TTB 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

Public Comment

TETON COUNTY/JACKSON PARKS AND RECREATION- FY24 OPERATIONAL BUDGET CUTS [5/10/23]

[3% Operational Target Reduction]

BASE

Admin Travel (Director)	19-19-019-19-200-310	-1750
Admin Training (Director)	19-19-019-19-200-320	-495
Admin Small Capital- Computer	19-19-019-19-200-800	-1,500
Recreation Center Travel (Superintendent)	19-19-019-19-300-310	-1396
Recreation Center Travel (Op's Manager)	19-19-019-19-300-310	-1360
Recreation Center Training (Superintendent)	19-19-019-19-300-320	-1300
Recreation Center Training (Op's Manager)	19-19-019-19-300-320	-900
Recreation Center Small Cap (Computers)	19-19-019-19-300-800	-7000
Recreation Center Small Cap (Furniture)	19-19-019-19-300-800	-2500
Recreation Center Professional Services		
Fitness Equipment Monthly Service	19-19-019-19-300-250	-10,000
Long Mechanical Routine Service	19-19-019-19-300-250	-20,000
Route Setting Contracted Services	19-19-019-19-300-250	-7,500
Recreation Center Regular Service (Linen Supplies)	19-19-019-19-300-251	-5,000
Capital Equipment (mid-sized Pick-up Replacement)	19-19-019-19-800-000	-35,000
Recreation Center New Staffing		
Move Facilities Maint. Specialist Add to FY25	19-19-019-10-4-000-100-000	-23,355
Delay hire of Superintendent by one month	19-19-019-10-4-000-100-000	-6736
Delay hire of two Senior Rec Lead by one month	19-19-019-10-4-000-100-000	-8270
FICA	19-19-019-10-4-000-151-000	-2936
Retirement	19-19-019-10-4-000-153-000	-5731
Health	19-19-019-10-4-000-152-000	-2310
	Sub Total	-145,039

SECONDARY

[Level of Service Reduction]

Park Maint. Tech (FT) Position Reduction & Convert on River Monitor Season to Summer Park Seasonal		
Salary	19-19-019-10-4-000-100-000	-49,628
FICA	19-19-019-10-4-000-151-000	-3796
Retirement	19-19-019-10-4-000-153-000	-7414
Health	19-19-019-10-4-000-152-000	-9240

Note: Level of Service reduction to be seen in winter snow removal- completing routes by noon, eliminating duplication of sidewalks on both sides of streets, delay in removal during weekend or day snow events, addition reduction of preventative infrastructure maintenance and repairs in spring and fall seasons.

Sub Total -70,078

<u>3% Operational Target Reduction Number</u>	<u>224,988</u>
BASE Reductions	-145,039
SECONDARY Reductions	-70078
Total Redcuts (Reflect 2.9%)	-215,117

Joint Housing Department**Proposed Reductions: \$33,918.00.**

1. Remove from Salary Plan: New Compliance Position – start in September (reduction = \$15,080)
2. Remove from Travel: APA Annual Conference, Mountain Town Conference, NACo Taskforce flight (reduction = \$3,650)
 1. Please note that you will need to remove \$500 on the revenue side (NACo reimbursement)
3. Remove from Training: Mtn Towns Conference, APA Annual Conference (reduction = \$1,108)
4. Remove from Dues/Subscriptions: Grammarly (reduction = \$1,080)
5. Reduce from Professional Services: Marketing (reduction = \$3,000)
6. Remove from Professional Services: ARU Consulting (\$10,000)