Special Town Council Budget Meeting

May 13, 2024
9:00 A.M.
Town Council Chambers
Chair: Hailey Morton Levinson

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

The Town reserves the right to close Public Comment via Zoom at any time. In-person comment will continue to be taken and written comments can always be submitted to Town Council by emailing electedofficials@jacksonwy.gov.

To join, click link or copy it to your browser: https://us02web.zoom.us/j/87510098919?pwd=OEJvN3dtN0F1eWhKdC9xK3B3N2h4UT09

Or join at zoom.com with Webinar ID: **875 1009 8919** and Password: 83001 or by phone: **+1 669 444 9171**

II. CALL TO ORDER AND ROLL CALL

III. DISCUSSION/ACTION ITEMS

A. FY25 Budget Discussion (Tyler Sinclair & Kelly Thompson)

IV. ADJOURN

STAFF REPORT

Meeting Date:	May 13, 2024	Meeting Title:	Regular Budget Workshop
Submitting Department:	Administration	Presenter:	Tyler Sinclair/Kelly Thompson
Agenda Item:	Budget Review	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 discuss the Fiscal Year 2025 budget with Council.

Requested Action.
No formal action requested at this meeting, staff is requesting Council provide direction on specific items identified on the agenda.

Recommendations.
Staff have provided a recommended Fiscal Year 2025 (FY25) Budget.

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

This year will largely be a status quo budget year where the Town continues to work on matching existing levels of service with capacity. My recommendation is to continue our focus on staff retention and retaining standard budgets while considering prudent requests from departments with modest increases focused on staff retention, keeping pace with inflation and matching existing levels of service with capacity. The proposed budget provides the following to our community.

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

Analysis
The purpose of this third budget workshop is for the Council to provide direction on items identified by staff below and for Council to propose any additional amendments. **Staff have provided as an attachment the presentation that staff will utilize at the meeting for review. Specifically, staff will be asking for "Council Direction" on items identified in the presentation in order to complete a revised budget for consideration by Council on June 3, 2024.**

Staff has prepared the following agenda for presentation and discussion.

<u>Agenda:</u>
1. Budget Objectives
2. FY 2025 Reserve Target
3. Community Health and Human Services
4. Town Recommended Full Time Equivalents (FTE's)
5. Interpretation/Translation
6. Joint Departments

7. Fee Schedule Review – See attachment for details
8. Capital Budget
9. Change Log Updates
10. Discussion, Calendar, and Next Steps

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 FY25.

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 decisions will be made along the way, and when action will be taken.

FY2025 TOWN COUNCIL BUDGET MEETING SCHEDULE				
Green = Town Council Meeting,Purple = JIM				
Date	Day	Time	Event	Location
5/13/2024	Monday	9:00 - 12:00	Meeting	Council Chambers
5/14/2024	Tuesday	1:30 - 4:30	JIM Special Budget	Council Chambers
6/3/2024	Monday	1:30 - 4:30	JIM Regular + Budget	Commissioner's Chambers
6/3/2024	Monday	6:00 P.M.	Meeting	Council Chambers
6/4/2024	Tuesday	9:00 - 12:00	Meeting	Council Chambers
6/10/2024	Monday	9:00 - 12:00	Meeting	Council Chambers
6/17/2024	Monday	9:00 - 12:00	Meeting	Council Chambers
6/17/2024	Monday	6:00 P.M.	Meeting	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 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 is estimated at 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.
Staff Presentation, Budget Meeting #3
Staff Presentation, Budget Meeting #2
Proposed Public Works Fee Justification
Town of Jackson FY25 Budget Book – Link Provided, Paper Copy available upon request

Suggested Motion.
None

Town of Jackson Fiscal Year 2025 Recommended Budget

Meeting #3 – Budget Overview

May 13, 2024

Purpose

- The purpose of this third budget workshop is for Council to provide direction on items identified by staff and for Council to propose any additional amendments.

- Specifically, staff will be asking for “Council Direction” on items identified in the presentation in order to complete a revised budget for consideration by Council on June 3, 2024.

Today’s Agenda

1. Budget Objectives
2. FY 2025 Reserve Target Discussion
3. Community Health and Human Services and Community Initiatives
4. Personnel Costs and Recommended Full Time Equivalents (FTE’s) Joint Departments
5. Fee Schedule Review
6. Capital Projects
7. Change Log
8. Next Steps

Council Direction

- Staff has identified items for “Council Direction”
- Staff will present items and open for Council discussion
- Council will then provide direction (straw poll) on whether they support the Town Manager recommendation or would like to make adjustments
- Staff will then revise and publish the FY 2025 budget for a public hearing at the June 3, 2025, Regular Town Council Meeting

FY25 Budget Objectives

- Council Direction:
- Does Council agree with FY2025 Budget Objectives?

FY25 Budget Objectives

- Maintain Town Departments largely status quo from FY24 in level of service and staffing
- Continue our focus on staff retention and maintaining standard budgets while considering prudent requests from departments with modest increases focused on staff retention, keeping pace with inflation and matching existing levels of service with capacity.
- The challenge to balance the budget into the future is real and will need to be addressed. The process to address this has begun during this budget review and will continue after the adoption of the FY25 Budget

FY25 Budget Objectives

- Council Direction:
- Does Council agree with FY2025 Budget Objectives?

FY 2025 Reserve Target Discussion

Council Direction:

- Does Council agree with proposed adjustments to FY24 Fund Balance?
- Does Council agree with budgeting $700,000 salary savings in FY2025?
- Does Council agree with a 36% Fund Reserve target in FY2025?

FY 2024 Ending Fund Balance Reserve

- Budgeted 38% - $14.3M
- Estimate 43% - approximately $15.9M
  - Salary Savings
  - Professional Services, Supplies, etc.
  - START Capital

All Fund Salary Savings

	General	START	Fleet	Water	Sewer	**Total**
2017	237,000	1,000	6,000	14,000	18,000	**276,000**
2018	392,000	27,000	17,000	23,000	21,000	**480,000**
2019	298,000	(25,000)	5,000	29,000	82,000	**389,000**
2020	429,000	78,000	15,000	(1,000)	53,000	**574,000**
2021	456,000	131,000	11,000	(4,000)	44,000	**638,000**
2022	935,000	190,000	11,000	30,000	46,000	**1,212,000**
2023	1,106,000	797,000	18,000	101,000	(19,000)	**2,003,000**
Total	**3,853,000**	**1,199,000**	**83,000**	**192,000**	**245,000**	**5,572,000**
Average	**550,000**	**171,000**	**12,000**	**27,000**	**35,000**	**796,000**

FY 2025 Amendments

- Staff recommendation is to include $700,000 in Salary Savings in the General Fund

Revised Recommendation

RECOMMENDED BUDGET FOR FISCAL YEAR 2025		
Beginning Fund Balance		$ 15,889,926
Fund Balance as % of Total Expenditures		43%
Sources of Funds:		
Revenues	$ 32,509,848	
Recurring Transfers In	2,365,034	
Non-recurring Transfer In	-	
Total Sources		34,874,882
Use of Funds:		
Expenditures	29,921,505	
Recurring Transfers Out	7,512,824	
Non-recurring Transfers Out	-	
Total Uses		37,434,329
Net Operating Surplus (Deficit)		$ (2,559,447)
Ending Fund Balance		$ 13,330,479
Fund Balance as % of Total Expenditures		36%

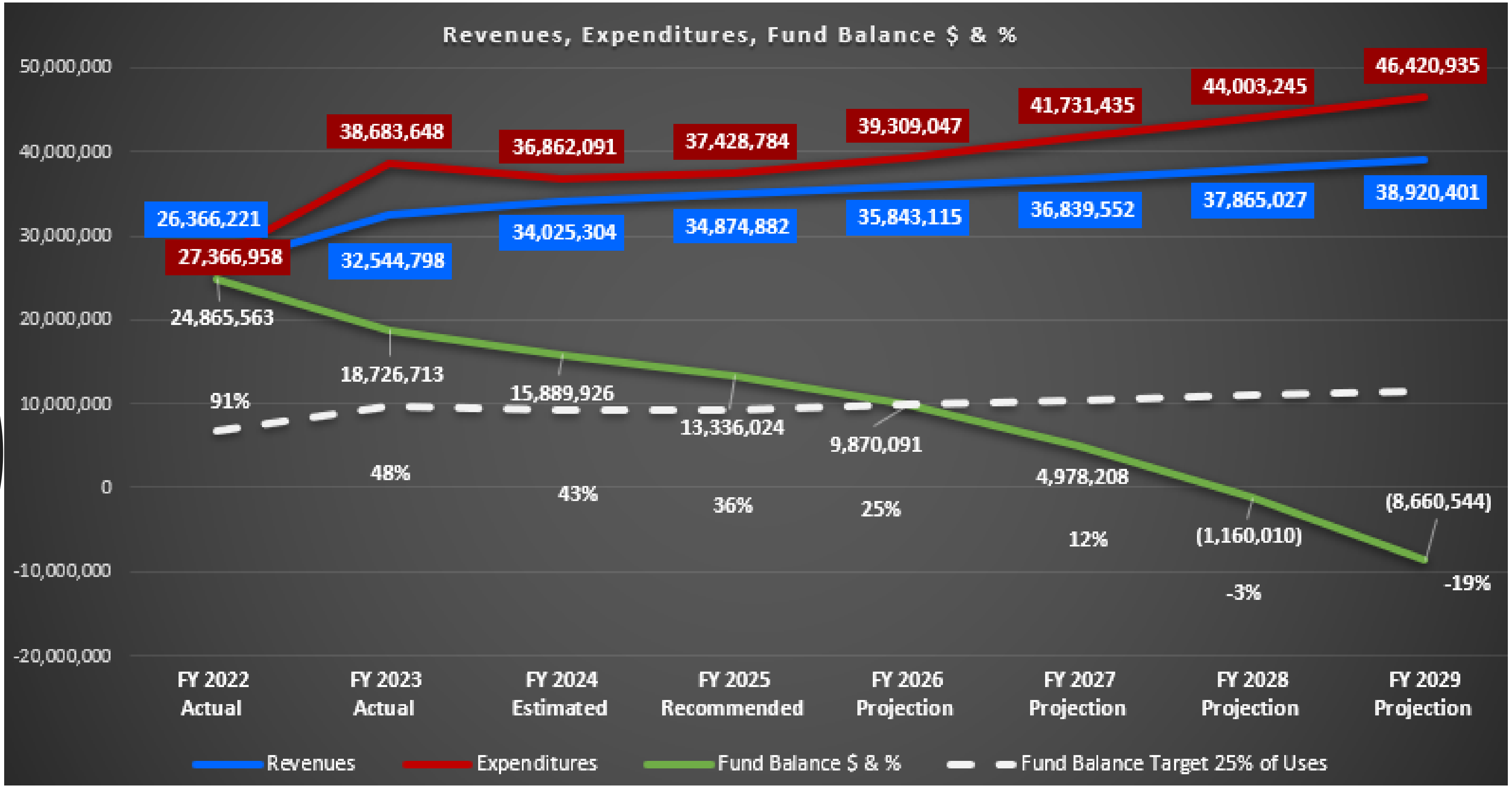
- Incorporation of the proposed amendments to the FY24 Ending Fund Balance Reserve and FY25 Salary Savings produces an ending fund balance of 36%

FY 2025 Reserve Target Discussion

Council Direction:

- Does Council agree with proposed adjustments to FY24 Fund Balance?
- Does Council agree with budgeting $700,000 salary savings in FY2025?
- Does Council agree with a 36% Fund Reserve target in FY2025?

Revised Model based on above Recommendations



COMMUNITY HEALTH & HUMAN SERVICES AND COMMUNITY INITIATIVES page 65

Council Direction:

- Does Council agree with the recommended Community Health & Human Service funding equal to FY2024 for returning applicants?
- Does Council agree with the recommended Community Initiative funding equal to FY2024 for returning applicants?
- Does Council agree with the recommendation to not fund new applicants?

FUNCTION DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	DIFFERENCE	% CHANGE FY24 AMEND
Community Health & Human Services	$ 1,016,476	$ 1,216,307	$ 1,471,900	$ 1,456,900	$ 1,567,651	$ 1,471,900	$ (95,751)	0.0%
Community Initiatives	280,702	352,002	455,675	464,175	533,200	512,575	(20,625)	12.5%
Total of Functions	**$ 1,297,178**	**$ 1,568,309**	**$ 1,927,575**	**$ 1,921,075**	**$ 2,100,851**	**$ 1,984,475**	**$ (116,376)**	**3.0%**

Health and Human Services page 66

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	DIFFERENCE	% CHANGE FY24 AMEND
Contract - Comm Housing Trust	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
Community Entry Services	61,500	130,000	180,000	180,000	180,000	180,000	-	0.0%
Mental Health & Recovery Services of JH	113,650	119,335	181,000	181,000	185,000	181,000	(4,000)	0.0%
Teton Youth & Family Services	256,250	308,904	408,904	408,904	420,000	408,904	(11,096)	0.0%
Children Learning Center	117,011	117,011	151,291	151,291	151,291	151,291	-	0.0%
Senior Center	116,505	133,981	142,020	142,020	142,020	142,020	-	0.0%
Community Safety Network	56,375	62,000	70,000	70,000	80,000	70,000	(10,000)	0.0%
ONE22	102,500	150,000	162,000	162,000	180,000	162,000	(18,000)	0.0%
Curran-Seeley	56,902	53,075	-	-	-	-	-	---
Teton Literacy Program	18,900	26,800	26,800	26,800	47,145	26,800	(20,345)	0.0%
DUI/Drug Court	42,938	41,951	50,760	50,760	53,070	50,760	(2,310)	0.0%
CLIMB Wyoming	6,125	6,125	6,125	6,125	6,125	6,125	-	0.0%
Hole Food Rescue	20,000	20,000	25,000	25,000	25,000	25,000	-	0.0%
JH Children's Museum	15,680	20,000	20,000	20,000	30,000	20,000	(10,000)	0.0%
Immigrant Hope Wyoming Idaho	5,625	5,625	8,000	8,000	8,000	8,000	-	0.0%
Voices JH	10,000	15,000	15,000	15,000	20,000	15,000	(5,000)	0.0%
Cultivate	6,125	6,500	-	-	-	-	-	---
Wyoming Immigrant Advocacy Project	-	-	-	-	15,000	-	(15,000)	---
Childcare	10,390	-	25,000	10,000	25,000	25,000	-	0.0%
Total Community Health & Human Services	**$ 1,066,476**	**$ 1,266,307**	**$ 1,521,900**	**$ 1,506,900**	**$ 1,617,651**	**$ 1,521,900**	**$ (95,751)**	**0.0%**

- New Applicant for FY25 is Wyoming Immigrant Advocacy Project

Health and Human Services

EXPENDITURE DESCRIPTION	FY2024 TOWN BUDGET	FY2024 COUNTY BUDGET	FY2024 TOWN %	FY2024 COUNTY %	FY2025 TOWN REQUESTED	FY2025 COUNTY REQUESTED	FY2025 TOWN %	FY2025 COUNTY %
Contract - Comm Housing Trust	50,000	-	100%	0%	50,000	50,000	50%	50%
Community Entry Services	180,000	220,000	45%	55%	180,000	220,000	45%	55%
Mental Health & Recovery Services of JH	181,000	420,000	30%	70%	185,000	440,000	30%	70%
Teton Youth & Family Services	408,904	613,704	40%	60%	420,000	640,000	40%	60%
Children Learning Center	151,291	290,030	34%	66%	151,291	290,030	34%	66%
Senior Center	142,020	204,956	41%	59%	142,020	215,204	40%	60%
Community Safety Network	70,000	70,000	50%	50%	80,000	100,000	44%	56%
ONE22	162,000	162,000	50%	50%	180,000	216,960	45%	55%
Teton Literacy Program	26,800	44,700	37%	63%	47,145	62,860	43%	57%
CLIMB Wyoming	6,125	10,000	38%	62%	6,125	10,000	38%	62%
Hole Food Rescue	25,000	25,000	50%	50%	25,000	25,000	50%	50%
JH Children's Museum	20,000	20,000	50%	50%	30,000	30,000	50%	50%
Immigrant Hope Wyoming Idaho	8,000	7,500	52%	48%	8,000	7,500	52%	48%
Voices JH	15,000	15,000	50%	50%	20,000	20,000	50%	50%
Wyoming Immigrant Advocacy Project					15,000	25,000	38%	63%

- New Applicant for FY25 is Wyoming Immigrant Advocacy Project

Community Initiatives page 67

EXPENDITURE DESCRIPTION	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED	FY2024 ESTIMATED	FY2025 REQUESTED	FY2025 RECOMM'D	DIFFERENCE	% CHANGE FY24 AMEND
Local Initiatives	$ 445	$ 13,500	$ 35,000	$ 35,000	$ 22,500	$ 15,000	$ (7,500)	-57.1%
MT2030	-	-	-	-	25,000	25,000	-	---
CAST	-	-	-	-	25,000	25,000		---
Historical Center	25,000	26,250	28,875	28,875	30,000	28,875	(1,125)	0.0%
Trash Collection	84,108	123,147	125,000	134,000	163,000	163,000	-	30.4%
Recycling Services	20,185	20,180	20,500	20,000	20,000	20,000	-	-2.4%
4th of July Fireworks	-	-	-	-	-	5,000	5,000	---
Jackson Hole Air	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
Rodeo Grounds/Fair	60,000	80,000	80,000	80,000	80,000	80,000	-	0.0%
Leadership Jackson Hole	-	8,000	-	-	9,000	-	(9,000)	---
Energy Conservation Works	35,000	35,000	35,000	35,000	35,000	35,000	-	0.0%
JH Public Art	10,000	10,000	12,600	12,600	12,000	12,000	-	-4.8%
TC Historic Preservation Board	22,000	13,425	53,700	53,700	53,700	53,700	-	0.0%
Teton Trust for Historic Place	-	7,500	25,000	25,000	30,000	25,000	(5,000)	0.0%
Arts for All	8,964	-	10,000	10,000	10,000	10,000	-	0.0%
JH Climate Action Collective	-	-	10,000	10,000	-	-	-	-100.0%
Wyoming Stargazing	-	-	-	-	3,000	-	(3,000)	---
Yellowstone Teton Clean Cities	-	-	5,000	5,000	-	-	-	-100.0%
Total Community Initiatives	**$ 280,702**	**$ 352,002**	**$ 455,675**	**$ 464,175**	**$ 533,200**	**$ 512,575**	**$ (20,625)**	**12.5%**

- New Applicant for FY25 is Wyoming Stargazing, Fireworks, and Leadership Jackson Hole

Community Initiatives

EXPENDITURE DESCRIPTION	FY2024 TOWN BUDGET	FY2024 COUNTY BUDGET	FY2024 TOWN %	FY2024 COUNTY %	FY2025 TOWN REQUESTED	FY2025 COUNTY REQUESTED	FY2025 TOWN %	FY2025 COUNTY %
Historical Center	28,875	106,150	21%	79%	30,000	300,000	9%	91%
Jackson Hole Air	15,000	30,000	33%	67%	15,000	30,000	33%	67%
Leadership Jackson Hole					9,000	9,000	50%	50%
Energy Conservation Works	35,000	35,000	50%	50%	35,000	35,000	50%	50%
JH Public Art	12,600	10,000	56%	44%	12,000	12,000	50%	50%
TC Historic Preservation Board	53,700	50,000	52%	48%	53,700	50,000	52%	48%
Teton Trust for Historic Place	25,000	-	100%	0%	30,000	5,000	86%	14%
Arts for All	10,000	36,554	21%	79%	10,000	40,000	20%	80%
Wyoming Stargazing					3,000	3,000	50%	50%

- New Applicant for FY25 is Wyoming Stargazing, Fireworks, and Leadership Jackson Hole

COMMUNITY HEALTH & HUMAN SERVICES AND COMMUNITY INITIATIVES page 65

Council Direction:

- Does Council agree with the recommended Community Health & Human Service funding equal to FY2024 for returning applicants?
- Does Council agree with the recommended Community Initiative funding equal to FY2024 for returning applicants?
- Does Council agree with the recommendation to not fund new applicants?

Personnel Costs and Recommended Full Time Equivalents (FTE’s)

Council Direction:

- Does Council agree with recommended 7.1% compensation adjustment for staff?
- Does Council agree with FTE Recommendations?
- Does Council agree with staff recommendation for FY25 Interpretation/Translation program?

Personnel All Funds 2016-2025 page 26

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Recomm'd
Salaries & Wages - Regular	$ 6,112,287	$ 6,509,387	$ 6,862,447	$ 7,356,208	$ 7,645,695	$ 7,510,847	$ 8,409,289	$ 9,595,370	$ 11,543,143	$ 13,589,967
Salaries & Wages - Part-Time	900,429	1,003,645	1,122,860	1,157,929	1,078,722	804,935	775,806	746,668	1,096,931	1,335,293
Buyout - Compensated Absences	72,865	87,284	97,221	97,277	62,431	103,150	115,928	136,002	239,733	257,222
Overtime	142,842	168,101	131,491	304,283	182,120	238,626	364,102	405,211	371,853	398,222
Holiday Pay - PTO Buyback	1,220	21,487	21,580	59,274	48,706	55,801	65,325	76,585	87,846	90,346
FICA & Medicare	527,805	564,454	594,698	659,735	667,707	641,440	737,881	851,215	1,063,844	1,198,833
Health Insurance	1,874,216	1,957,441	2,106,754	2,335,545	2,520,753	2,075,934	2,539,410	2,790,434	2,750,930	2,715,207
Vision Insurance	19,764	19,949	20,710	22,186	24,095	21,644	26,831	26,004	25,995	25,440
Dental Insurance	91,770	93,496	96,745	108,651	117,059	74,891	151,862	131,042	130,654	127,331
Wyoming Retirement	803,281	884,287	933,434	1,020,992	1,107,255	1,107,562	1,295,648	1,596,095	1,946,840	2,259,241
Workers' Compensation	174,147	206,431	177,435	135,447	114,965	63,564	148,601	238,851	315,274	361,960
State Unemployment	36,791	27,202	27,860	17,614	22,492	74,578	8,065	-	52,088	54,211
Disability/Life Insurance	57,718	68,177	59,026	66,937	69,202	66,954	46,861	56,082	64,866	99,861
Total	**$ 10,815,134**	**$ 11,611,342**	**$ 12,252,260**	**$ 13,342,079**	**$ 13,661,201**	**$ 12,839,927**	**$ 14,685,609**	**$ 16,649,559**	**$ 19,689,997**	**$ 22,513,134**
Percent of Change		***7.4%***	***5.5%***	***8.9%***	***2.4%***	***-6.0%***	***14.4%***	***13.4%***	***18.3%***	***14.3%***

- Proposed 7.1% Compensation Adjustment = $1,080,000
  - COLA = 4.6% or $692,000
  - Merit = 2.5% or $388,000
- 2025 Recommended Budget
  - Total = $22,513,134

FTE Requested versus Recommended

- Requested
  - Deputy Town Manager - Administration
  - Spanish Interpreter/Translator - Police
  - GIS Specialist – Public Works
  - Permit Coordinator – Public Works
  - Facilities Maintenance Technician – Public Works

- **Recommended**
  - **Deputy Town Manager**
  - **0.5 FTE Facilities**
  - **0.66 Seasonal Winter Plow Driver**

FTE Requested versus Recommended

Recommended Positions	Department	Budget Impact	Notes/Comments
Deputy Town Manager	Administration	$196,859	
Facilities Assistant	Public Works	$0	Converted from Streets/Facilities to Facilities
Seasonal Winter Plow Driver	Streets	$37,833	.66 FTEs

Not Recommended Positions	Department	Budget Impact	Notes/Comments
Spanish Interpreter/Translator	Police	$122,212	
GIS Specialist	Engineering	$134,936	
Permit Coordinator	Engineering	$105,882	
Facilities Maintenance Technician	Public Works	$97,040	

Interpretation/Translation

Current FY24 Program

- Interpretation/Translation Stipend Program - $28,000
    - Tiered stipend based on fluency level
    - 8 employees currently eligible
- Victim Service - $1,000 Translation Service
- Court - $3,900 Interpreter
- 2024 Total - $32,900

Interpretation/Translation

Staff Recommendation for FY 25

- Interpretation Stipend Program - $28,000
- Translation Professional Services - $10,000
- Language Line - $3,000
- Language Access Plan - $25,000
    - Determine the needs of the organization
    - Determine what is the goal of the program
    - Develop roadmap for implement in FY26
- Victim Service - $1,000 Translation Service
- Court - $3,900 Interpreter
- Recommended Total $70,900

Personnel Costs and Recommended Full Time Equivalents (FTE’s)

Council Direction:

- Does Council agree with recommended 7.1% compensation adjustment?
- Does Council agree with FTE recommendations?
- Does Council agree with the recommendation for FY25 Interpretation/Translation program?

Joint Departments

- JIM – May 6 & 14 Joint Department Reviews
- Split 54/46 or 50/50

Joint Departments

Items Identified for continued discussion at the May 14 JIM

- START Budget
- Fund Balance Policy
- Piston Bulley grant

Joint Departments

Council Direction:

- Does Council agree with the current Town Joint Department contribution of approximately 46% or in some cases 50%?
- Does Council agree to the staff recommendation to fully fund the proposed County 6.6% compensation increase for FY25?

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.

Joint Departments page 13

Provider	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated	FY2025 Requested	FY2025 Recomm'd	Difference	% Change FY24 AMEND.
Town								
START Bus System	$ 385,454	$ 1,022,860	$ 1,247,124	$ 1,247,124	$ 1,713,319	$ 1,662,535	(50,784)	33.3%
Victim Services	91,593	89,590	157,919	157,919	163,779	164,068	289	3.9%
Animal Shelter/Control	114,418	139,786	181,046	184,670	187,476	157,820	(29,656)	-12.8%
Total Town	**$ 591,465**	**$ 1,252,235**	**$ 1,586,089**	**$ 1,589,713**	**$ 2,064,573**	**$ 1,984,422**	**$ (80,151)**	**25.1%**
County								
Fire/EMS	2,033,998	1,820,776	3,153,873	3,153,873	3,391,448	3,336,868	(54,580)	5.8%
Emergency Management	-	65,953	171,077	90,000	87,594	87,594	-	-48.8%
Communications Center	367,172	805,802	896,997	896,997	910,001	910,001	-	1.4%
Affordable Housing Operations	367,444	385,227	548,303	548,303	588,898	588,898	-	7.4%
Parks & Recreation	1,633,381	1,435,219	2,753,822	2,753,822	2,619,196	2,919,210	300,014	6.0%
Pathways Operations	92,544	96,313	138,757	113,000	129,456	129,456	-	-6.7%
Transportation	-	43,025	308,934	308,934	387,676	305,701	(81,975)	-1.0%
Planning	208,329	211,375	207,214	207,214	144,852	103,344	(41,508)	-50.1%
Total County	**$ 4,702,868**	**$ 4,863,691**	**$ 8,178,977**	**$ 8,072,143**	**$ 8,259,121**	**$ 8,381,072**	**$ 121,951**	**2.5%**

Joint Departments One Time Adjustment

- Town 46% share of FY2024 County Compensation totaled $979,249
- Council elected to fund this at $700,000, approximately a 30% reduction
- County 6.6% FY2025 compensation increase to Town 46% share is approximately $400,000
- 30% reduction in FY2025 is approximately $120,000

Staff Recommendation is to fund the full County 6.6% compensation increase for FY25

Joint Departments

Council Direction:

- Does Council agree with the current Town Joint Department contribution of approximately 46% or in some cases 50%?
- Does Council agree to the staff recommendation to fully fund the proposed County 6.6% compensation increase for FY25?

Fee Schedule Review page 152

- ❑ Increase for Consumer Price Index
- ❑ Credit Card Transaction Fee
- ❑ Application Submittal Fee
- ❑ Proposed Public Works Fees

Fee Schedule Review

Council Direction:

- Does Council agree with CPI 3.48% increase to Fee Schedule for FY25?
- Does Council agree with a 1% service fee to credit card transactions?
- Does Council agree with the proposed application submittal fee?
- Does Council agree with new Public Works fees?

Consumer Price Index – 3.48%

- FY2021
  - Created fee schedule resolution
  - Years, decades in instances, of no increase
  - Council directed staff to review fee schedule annually with budget process
  - Keep pace with inflation instead of multi-year/one-time/significant increases
- Council directed staff to review annually with budget and keep pace with inflation instead of multi-year significant increases

Credit Card Transaction Fee

- Proposed Fee– 1% per transaction
  - Why not 3% - 5%, higher rate?
    - Teton County = 2.55% with $2.05 minimum

- Credit Card processing fees incurred by the Town is estimated to be $90,000 in FY24.

- Customers may return cash and check payments, adding administrative time and risk.

Application Submittal Fee

- Proposed Fee - $5 per application

- For any application that is tracked through SmartGov, XpressBill Pay, DocuSign, any system that is maintained in a public portal, a standard administrative fee is added.

New Fees – Public Works

- ❑ County Utility Connection Request
- ❑ County Utility Connection Agreement
- ❑ Engineering Inspections
- ❑ Water Fill Station
- ❑ Construction Management Plan

- See details for each attached to staff report

Fee Schedule Review

Council Direction:

- Does Council agree with CPI 3.48% increase to Fee Schedule for FY25?
- Does Council agree with a 1% service fee to credit card transactions?
- Does Council agree with the proposed application submittal fee?
- Does Council agree with new Public Works fees?

Capital Projects

Council Direction:

- Does Council have changes to the recommended FY2025 capital projects list?

Capital Project Funds page 95

FUND DESCRIPTION	BALANCE JULY 1, 2024	REVENUE	TRANSFERS IN	EXPEND-ITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2025
Capital Project Funds						
Capital Projects (5th Cent)	5,996,348	1,414,654	5,597,883	7,843,011	860,000	4,305,874
2010 Specific Purpose Excise Tax	123,256	5,500	-	125,000	-	3,756
2014 Specific Purpose Excise Tax	3,095,587	85,100	-	1,204,800	-	1,975,887
2016 Specific Purpose Excise Tax	320,501	13,500	-	20,000	-	314,001
2022 Specific Purpose Excise Tax	-	511,300	-	-	-	511,300
2019 Specific Purpose Excise Tax	10,497,348	225,000	-	8,000,000	-	2,722,348
Total Capital Projects	20,033,040	2,255,054	5,597,883	17,192,811	860,000	9,833,166

Capital Projects page 95 - 110

- This budget includes $17,192,811 in capital expenditures. Significant projects include:
  - $13,502,000 Gregory Lane (complete street)
  - $1,970,000 North King Street (complete street)
  - $800,000 Broadway ADA Improvements
  - $593,105 Jackson Hole Public Services Radio Committee
  - $1,500,000 Annual Street Maintenance

Capital Projects

Council Direction:

- Does Council have changes to the recommended FY2025 capital projects list?

FY25 – Change Log

Department	Account	Published Recommended	Updated	Increase (Decrease) to Fund Balance	Justification/Discussion
Corrections					
Town-Wide	Property Insurance	370,858	348,000	22,858	Quote came in under estimate on 4/30/2024
Town-Wide	Liability Insurance	107,500	135,783	(28,283)	Quote came in over estimate on 5/8/2024
Streets	Winter Plow Driver	-	25,371	(25,371)	Missed in recommended budget
Capital Projects	Radio System	618,105	593,105	25,000	Over budgeted
Communications	Spanish Translation	-	10,000	(10,000)	Converting written documents from English to Spanish.
Pending Council Approval					
IT Services Fund	Council Chambers AV	-	325,000	(325,000)	Original estimate $125,000. Quote now $325,000.
			Changes to Fund Balance	(340,796)	

Does Council have additional changes?

Next Steps - Budget Calendar

- June 3, 2024 Budget Adoption Hearing

Town of Jackson Fiscal Year 2025 Recommended Budget

Meeting #2 – Budget Overview

May 7, 2024

Purpose

- The purpose of this second budget workshop is for staff to provide the Council with information regarding questions raised in the first budget meeting and for Council to begin discussion on potential amendments.

Today's Agenda

1. Investment Portfolio Review
2. 5 Year Model
   - How we got here
   - Current Assumptions
   - Potential Assumption Changes
3. FY 2025 Reserve Target Discussion
4. Community Health and Human Services
5. Town Recommended Full Time Equivalents (FTE's) Discussion
   - Interpretation/Translation
6. Joint Departments Discussion
   - One time Compensation Adjustment
7. Fee Schedule Review
8. Capital Budget and 5 Year Capital Improvement Plan (CIP)
9. Change Log Updates
10. Discussion, Calendar, and Next Steps

Cash & Investments

	Amount Deposited	Average Rate of Return	Term	Custodian
WYOSTAR I	$17M	4.3%	liquid	Wyoming State Treasurer
Government Money Market	$13M	4.9%	liquid	Wind River Capital Management / Allspring Global Investments
Federal Bonds and US Treasury Bills	$16M	1.38% - 5.3%	May 2024 – September 2024	Wind River Capital Management / United States Treasury
Business Money Market	$23M	5%	liquid	NBH Bank dba Bank of Jackson Hole
Total	$69M			

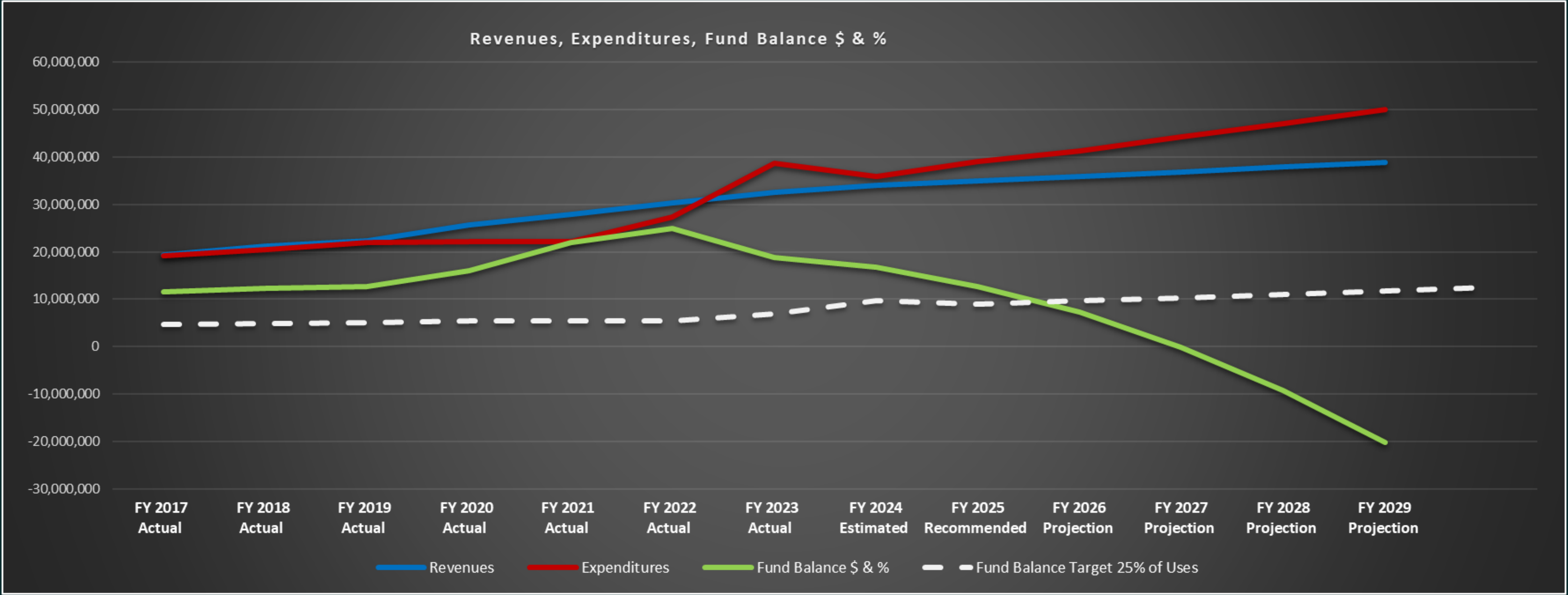
Investment Policy scheduled to be reviewed upon final State WYOSTAR III legislation
Annual Interest Earned $2.8M (FY2024 Estimate)
10 year (2012-2022) Annual Interest $319,000

FUND	UNRESTRICTED	ASSIGNED	RESTRICTED	TOTAL FUNDS
General Fund	$ 16,576,128			$ 16,576,128
Special Revenue Funds				
Affordable Housing		$ 1,274,656	$ 1,125,482	$ 2,400,138
Parking Exactions		$ 1,424,559	$ 226,401	$ 1,650,960
Park Exactions			$ 594,939	$ 594,939
Employee Housing		$ 2,658,716		$ 2,658,716
Animal Care Fund			$ 569,950	$ 569,950
Lodging Tax Fund			$ 23,876	$ 23,876
START Bus System			$ (2,810,186)	$ (2,810,186)
Capital Projects Fund				
Capital Projects (5th Cent)		$ 9,055,899		$ 9,055,899
2006 Specific Purpose Excise Tax			$ 269,716	$ 269,716
2010 Specific Purpose Excise Tax			$ 127,171	$ 127,171
2014 Specific Purpose Excise Tax			$ 3,264,500	$ 3,264,500
2016 Specific Purpose Excise Tax			$ 347,391	$ 347,391
2019 Specific Purpose Excise Tax			$ 11,981,724	$ 11,981,724
Enterprise Funds				
Water Utility			$ 8,458,877	$ 8,458,877
Sewage Utility			$ 7,922,649	$ 7,922,649
Internal Service Funds				
Employee Insurance		$ 2,658,716		$ 2,658,716
Fleet Management		$ (404,793)		$ (404,793)
Central Equipment		$ 1,213,756		$ 1,213,756
IT Services		$ 352,165		$ 352,165
Totals:	**$ 16,576,128**	**$ 18,233,673**	**$ 32,102,489**	**$ 66,912,290**

5-Year Model

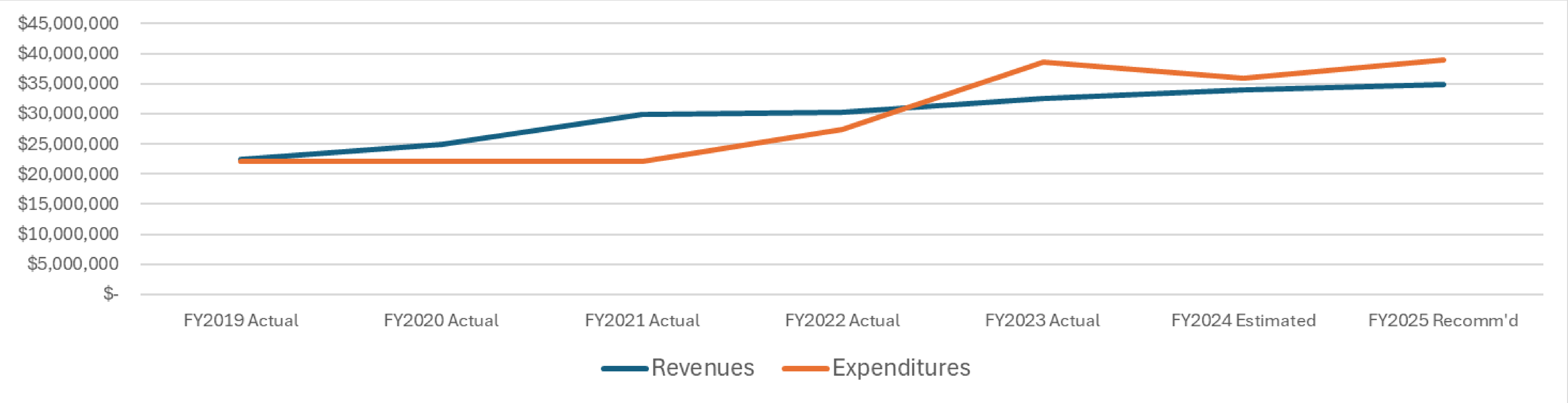
- ❑ How we got here
- ❑ Current Assumptions
- ❑ Potential Assumption Changes

FY2017 – 2029 Version of the 5 Year Model
7 years Audit
6 years Projection



How We Got Here?

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Recomm'd	7 Year Change
Revenues	$ 22,374,472	$ 24,906,417	$ 29,839,032	$ 30,292,436	$ 32,544,800	$ 34,025,304	$ 34,874,882	$ 12,500,410
Expenditures	22,033,712	22,139,996	22,089,195	27,366,951	38,683,452	35,956,194	38,971,284	16,937,572
Surplus (Deficit)	$ 340,760	$ 2,766,421	$ 7,749,837	$ 2,925,485	$ (6,138,652)	$ (1,930,890)	$ (4,096,402)	$ (4,437,162)
FTEs	77	81	77	85	89	90	90	13



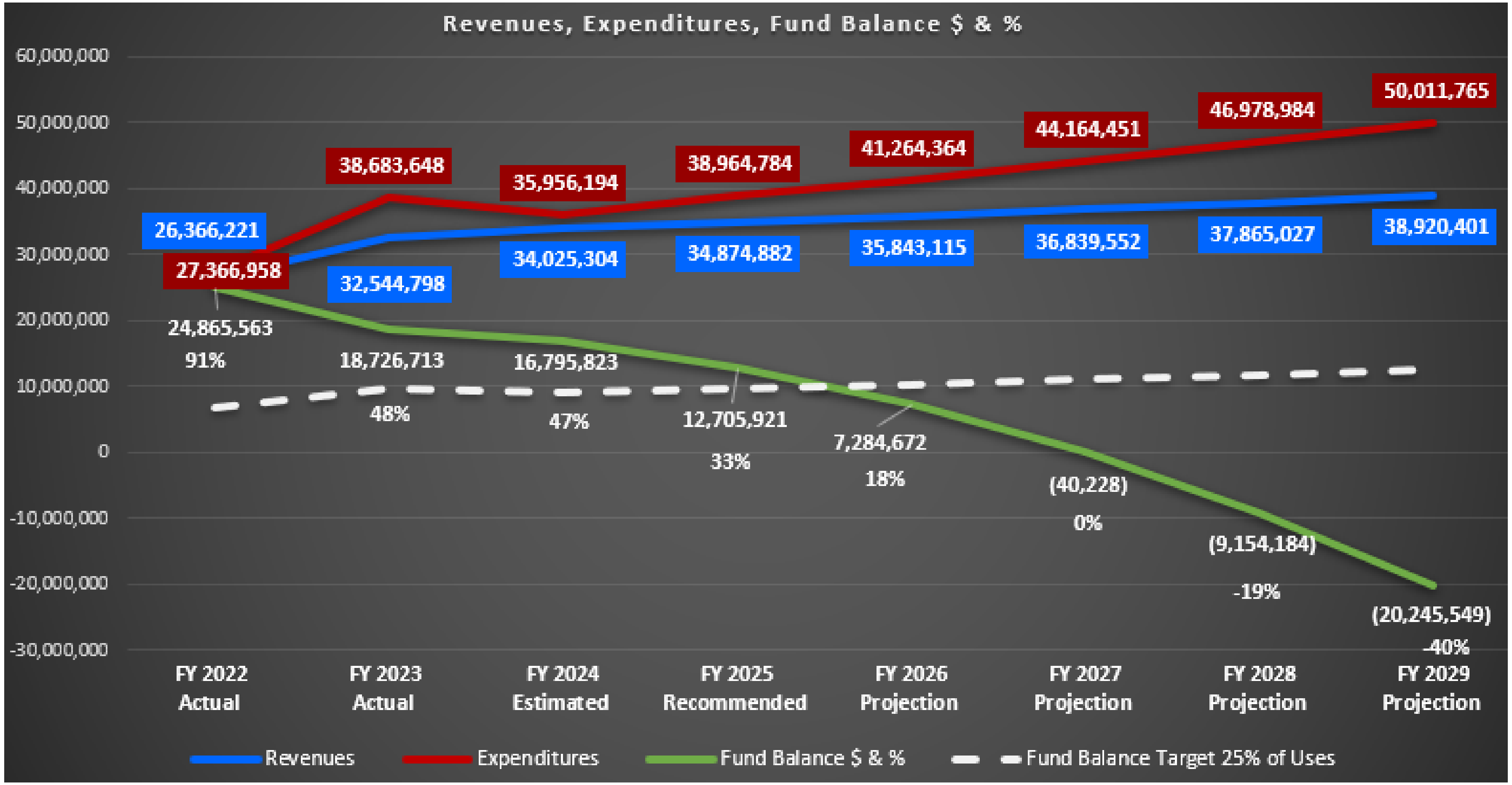
How We Got Here?

- ❑ Sales tax is greater than 75% of General Fund revenue stream
  - Sales Tax grew $7M
- ❑ Expenditure growth is outpacing sales tax growth
  - Town Total Compensation grew $6M, +13 FTEs
  - Joint Department Contributions grew $6M
  - Joint FTEs +7 Fire, +12 P&R, +5 START
- ❑ Federal Funding – one time money
  - $3M General Fund, $7M START, $2M Capital,$3M Fire Department
- ❑ Compensation Study
  - $2M one-time market +5%,
  - Annual compensation $1M new recurring for COL policy
- ❑ Capital Project Inflation
  - Core Maintenance, BUILD Grant, Recreation Center, Annual Maintenance

How we got here

What it means

Our work ahead



Current Assumptions

- Revenue:
  - Taxes 3%
  - Licenses & Permits 2%
  - Charges for Service & Leases 3%
- Expenditures:
  - Total Compensation & FTEs 5%
  - Operations, Professional Service, Supplies, Etc. 6%
  - Joint Departments 10%

Potential Assumption Changes

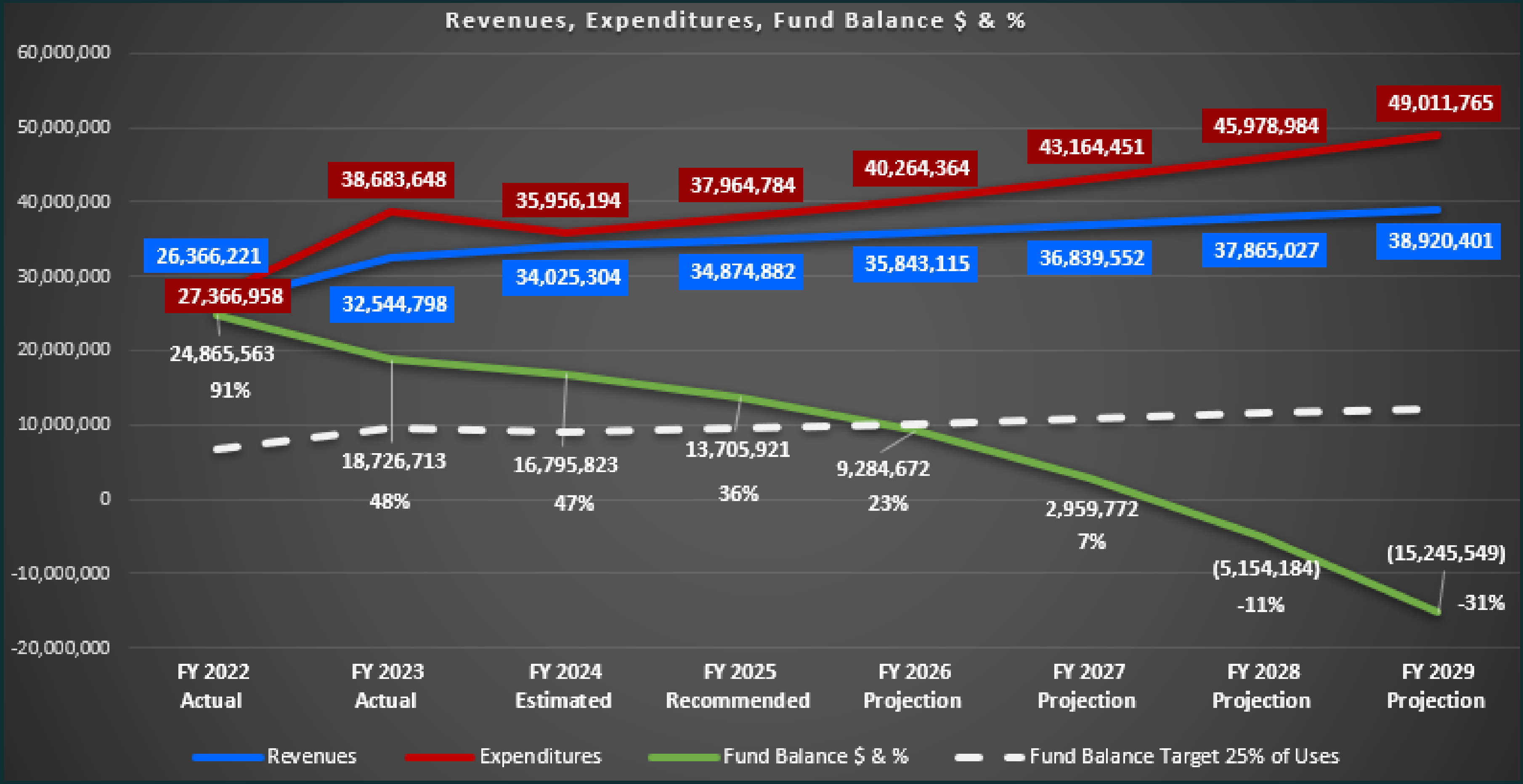
- Revenue:
  - Taxes 3%
  - Licenses & Permits 2%
  - Charges for Service & Leases 3%
- Expenditures:
  - Total Compensation 5%
  - Operations,Professional Service, Supplies, Etc. 6%
  - Joint Departments 10%

- Salary Savings
- Capital Transfer - $6M
- Affordable Housing - $1M
- New Revenue
- Less Expenditures
- Grants

General Fund Salary Savings

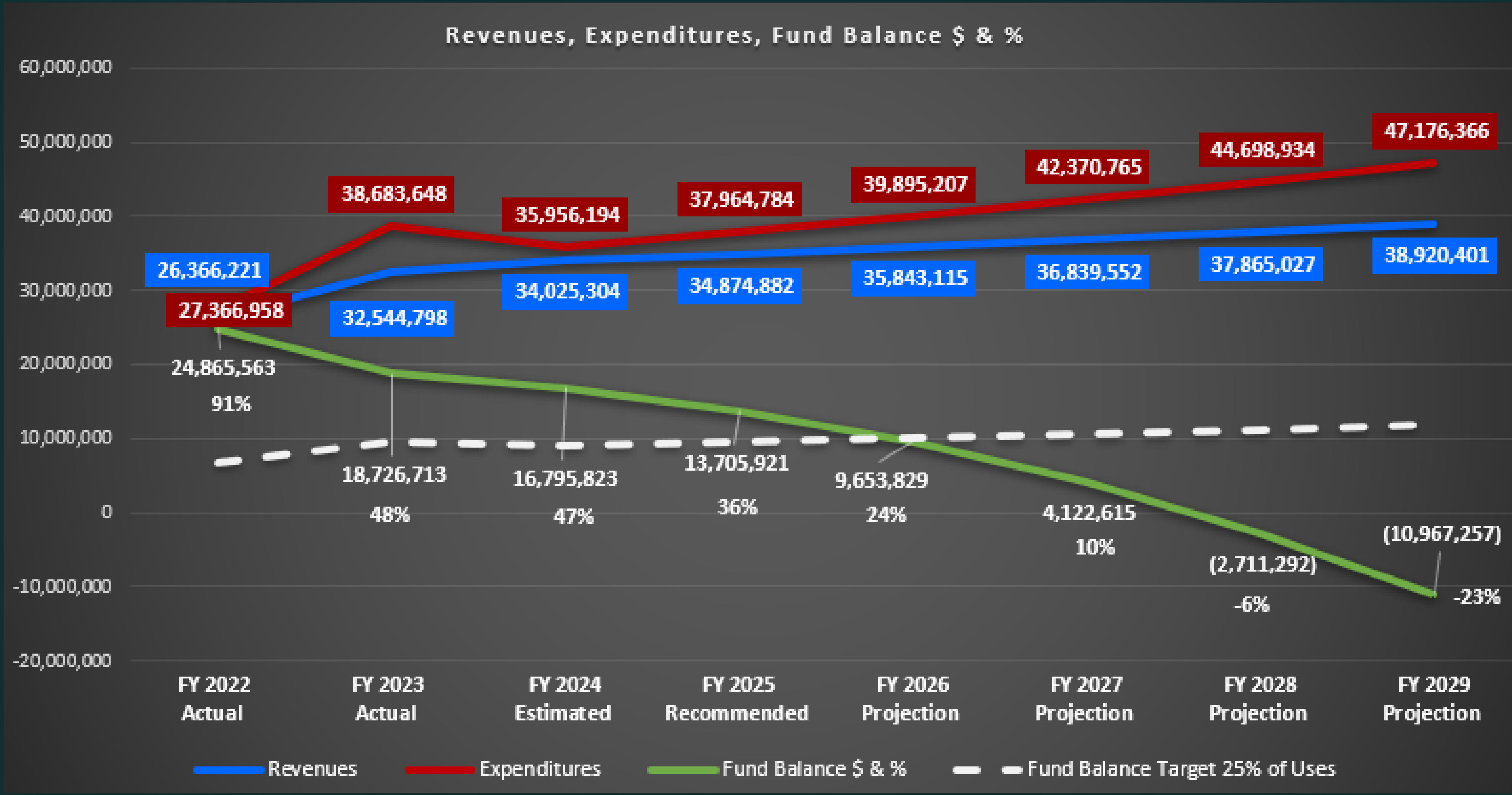
2017	237,000
2018	392,000
2019	298,000
2020	429,000
2021	456,000
2022	935,000
2023	1,106,000

How Assumptions Affect the Model



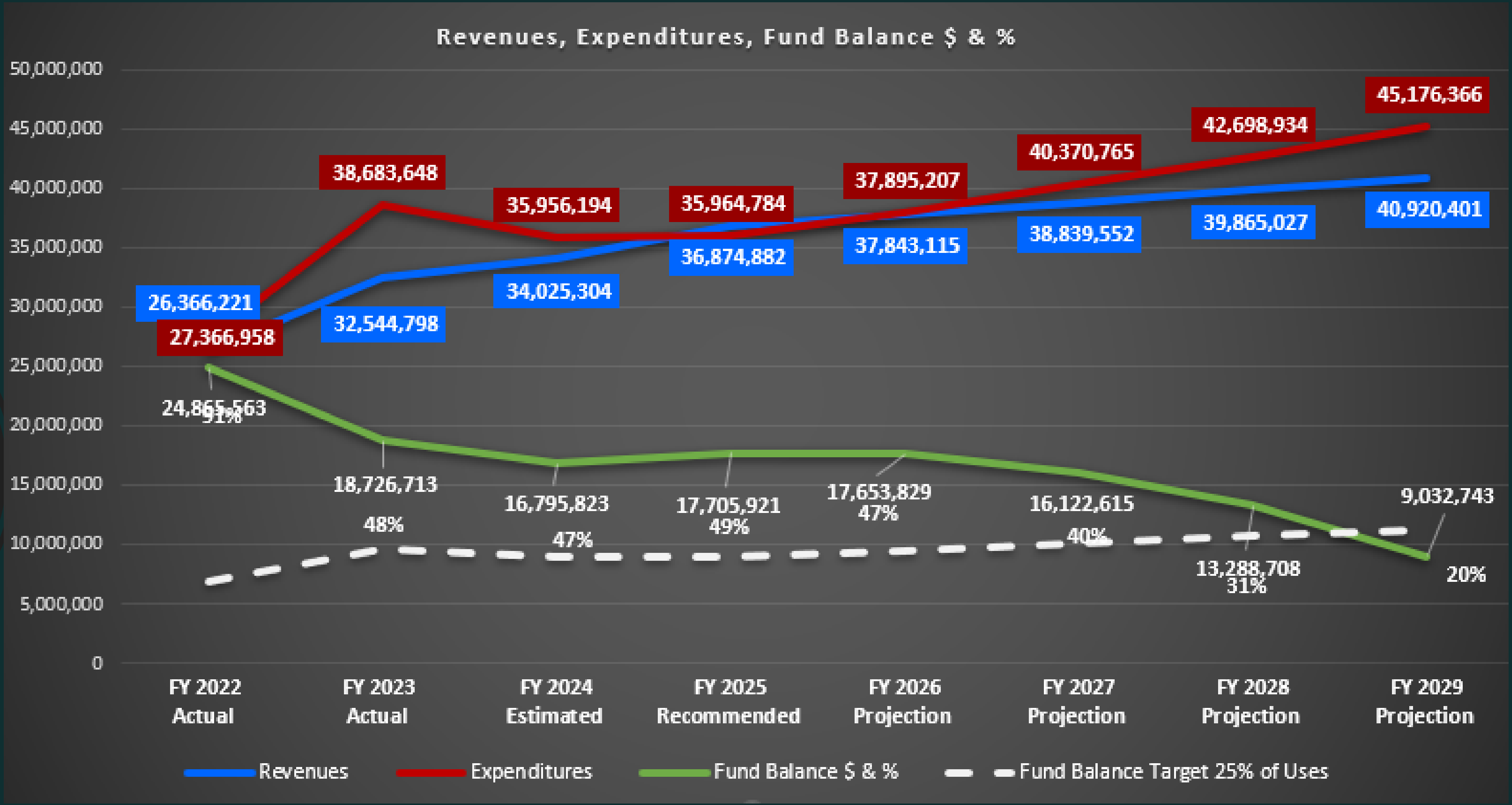
- Reduce $1.0M Expenditures

How Assumptions Affect the Model



- Reduce $1.0M Expenditures
- Reduce Joint Growth from 10% to 5%

How Assumptions Affect the Model



- Reduce $3.0M Expenditures
- Joint Growth from 10% to 5%
- Increase $2.0M Revenue

FY 2025 Reserve Target Discussion

RECOMMENDED BUDGET FOR FISCAL YEAR 2025

Beginning Fund Balance		$ 16,795,823
Fund Balance as % of Total Expenditures		38%
Sources of Funds:		
Revenues	$ 32,509,848	
Recurring Transfers In	2,365,034	
Non-recurring Transfer In	-	
Total Sources		34,874,882
Use of Funds:		
Expenditures	30,621,505	
Recurring Transfers Out	8,349,779	
Non-recurring Transfers Out	-	
Total Uses		38,971,284
Net Operating Surplus (Deficit)		$ (4,096,402)
Ending Fund Balance		$ 12,699,421
Fund Balance as % of Total Expenditures		33%

FY 2024 End Fund Reserve

- Budgeted 38% - $14.3M
- Estimate 43% - $15.9M
  - Salary Savings - $700,000
  - Professional Services, Supplies, etc. - $600,000
  - START buses (46% Town match) - $836,000

FY 2025 Amendments

- Salary Savings - $700,000 - New
- Town Manager Recommended - $683,708
- Total Reduction - $1,383,708

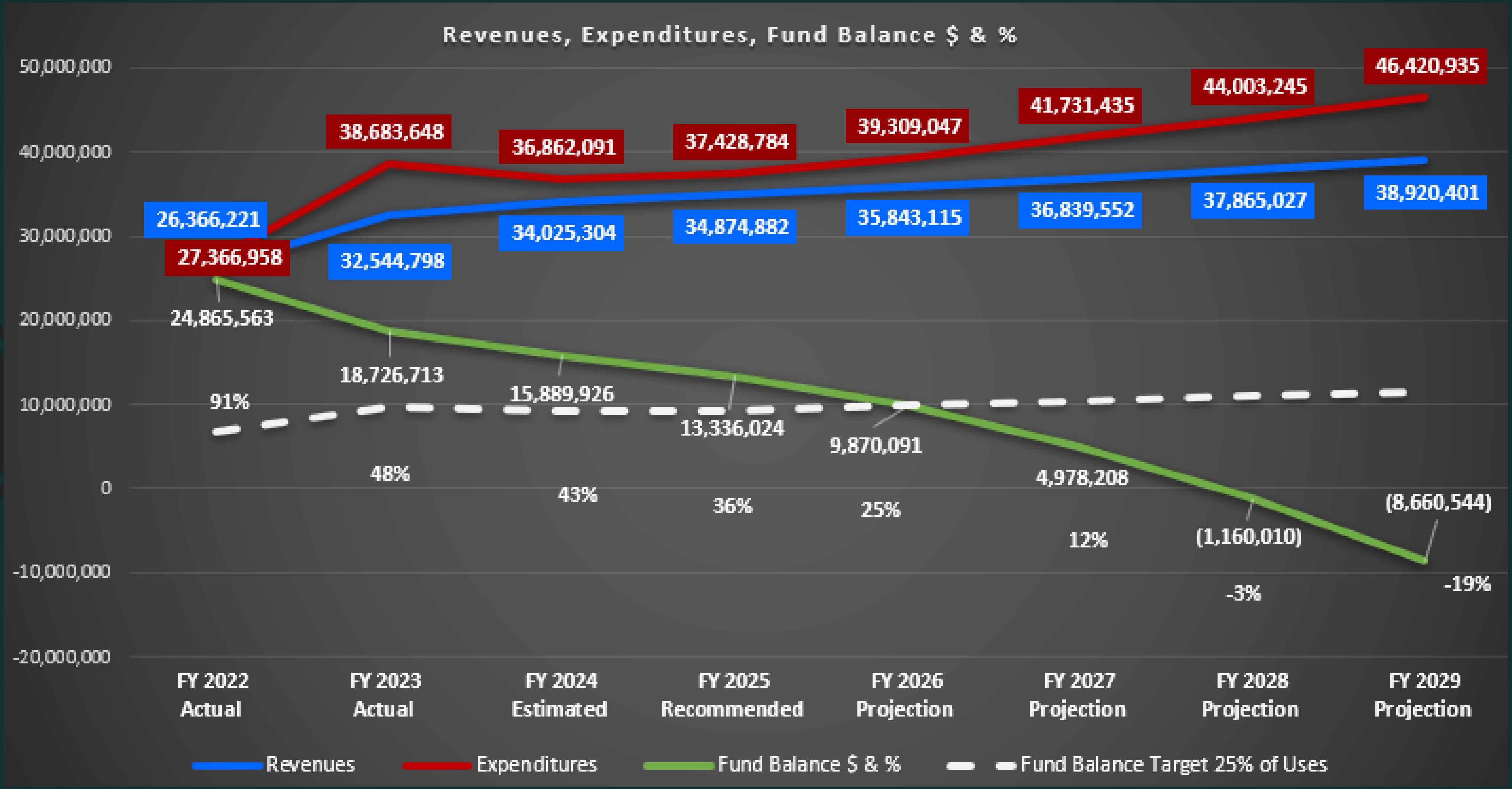
RECOMMENDED BUDGET FOR FISCAL YEAR 2025

Beginning Fund Balance		$ 16,795,823
Fund Balance as % of Total Expenditures		38%
Sources of Funds:		
Revenues	$ 32,509,848	
Recurring Transfers In	2,365,034	
Non-recurring Transfer In	-	
Total Sources		34,874,882
Use of Funds:		
Expenditures	30,621,505	
Recurring Transfers Out	8,349,779	
Non-recurring Transfers Out	-	
Total Uses		38,971,284
Net Operating Surplus (Deficit)		$ (4,096,402)
Ending Fund Balance		$ 12,699,421
Fund Balance as % of Total Expenditures		33%

RECOMMENDED BUDGET FOR FISCAL YEAR 2025

Beginning Fund Balance		$ 15,889,926
Fund Balance as % of Total Expenditures		43%
Sources of Funds:		
Revenues	$ 32,509,848	
Recurring Transfers In	2,365,034	
Non-recurring Transfer In	-	
Total Sources		34,874,882
Use of Funds:		
Expenditures	29,921,505	
Recurring Transfers Out	7,512,824	
Non-recurring Transfers Out	-	
Total Uses		37,434,329
Net Operating Surplus (Deficit)		$ (2,559,447)
Ending Fund Balance		$ 13,330,479
Fund Balance as % of Total Expenditures		36%

How Assumptions Affect the Model



- Reduce $700,000 Expenditures

FISCAL YEAR 2025 BUDGET
REQUEST FOR ADDITIONAL FEE

Fee Title	Sewer and Water Connection and Use Agreement Fee
Description	Entities at locations outside the Town boundary requesting connection to the Town's utility systems, including via current connectees to the Town's systems, must obtain approval from Town Council. Upon approval, staff must complete a Connection and Use Agreement with the connecting entity for Council approval and Mayor execution, establishing the legal terms and responsibilities of each party. This is the second step of an established 3-step process for County connections.
Municipal Code	Resolution 21-28 established the 3-step process. Section 13.08.080 is related.
Justification	The Town has reviewed and approved new connections for decades. In 2022 the effort to streamline the process for applicants and staff resulted in a separate Town permit for these types of connections. In the FY23 budget process, Council approved a permit fee for County Sewer Connection or Small Wastewater Pipe (SWP) permits issued by the Town (step 3 of the 3-step process), matching the permit fee charged by the County. This new proposed fee for entering into Agreements covers administration of the application process including Agreement negotiation and documentation by staff and Council meeting documentation.
Fee	-Single Lot $100 -Central System $1000 -Fees are for each utility connected
Estimated FY2025 Revenue	$2,500
State Statute and/or Legal Impact	Statute allows. Need fee schedule update. Does not need to be in Title 13 as it is not a capacity or usage fee but rather a Legal Agreement fee.
Anything else of relevance?	Sewer and Water Connection Permit (SWP) for County Connections was approved in 2022 but Fee Schedule was not updated to include it.

FISCAL YEAR 2025 BUDGET
REQUEST FOR ADDITIONAL FEE

Fee Title	Sewer and Water County Connection Request (Application) Fee
Description	Entities at locations outside the Town boundary requesting connection to the Town's utility systems, including via current connectees to the Town's systems, must apply for Engineering review and obtain approval from Town Council. This is the first step of an established 3-step process for County connections.
Municipal Code	Resolution 21-28 established the 3-step process. Section 13.08.080 is related.
Justification	The Town has reviewed and approved new connections for decades. In 2022 the effort to streamline the process for applicants and staff resulted in a separate Town permit for these types of connections. In the FY23 budget process, Council approved a permit fee for County Sewer Connection or Small Wastewater Pipe (SWP) permits issued by the Town (step 3 of the 3-step process), matching the permit fee charged by the County. This new proposed fee for applicaitons covers administration of the application process including review by staff and Council meeting documentation.
Fee	-Single Lot $100 -Central System $1000 -Third party infrastructure analysis at cost -Fees are for each utility connected
Estimated FY2025 Revenue	$2,500
State Statute and/or Legal Impact	Statute allows. Need fee schedule update. Does not need to be in Title 13 as it is not a capacity or usage fee but rather an application fee.
Anything else of relevance?	Sewer and Water Connection Permit (SWP) for County Connections was approved in 2022 but Fee Schedule was not updated to include it.

FISCAL YEAR 2025 BUDGET
REQUEST FOR ADDITIONAL FEE

Fee Title	Engineering inspections
Description	This fee would apply to scheduled inspections (initial or re-inspection) performed by the Town Public Works Department such as water and sewer taps/connections, final Engineering inspections, completed construction of utilities/infrastructure that the Town cost-shared, etc.
Municipal Code	Unsure if this is more appropriately addressed in the permitting proces or JMC/LDRs but code exists for building inspection fees
Justification	Public Works staff spends time scheduling with developers, owners, and contractors, and showing up for, necessary inspections for private development project completions. Many of them are not ready when staff arrives and requre rescheduling, resulting in multiplicative efforts by staff to accommodate their construction close-out.
Fee	$80/hr (consistent with Building and associated trade inspection fees already in place)
Estimated FY2025 Revenue	$10,000
State Statute and/or Legal Impact	Assume acceptable by Statute since we already charge this for other development related inspections.
Anything else of relevance?	We should additinally require that contractors conduct and pass necessary testing prior to inspection.

FISCAL YEAR 2025 BUDGET
REQUEST FOR ADDITIONAL FEE

Fee Title	Commercial Water Supply
Description	A bulk potable water filling station is located in front of the Parks & Rec Maintenance Shop and Employee Housing building, neighboring the PW Yard. Town uses water from this station to fill our water tank truck, the sewer jet truck, and for use on our capital improvement or repair/maintenance projects or other operations requiring water use. Private businesses including the rodeo, Macy's, construction contractors, and others pay an initial fee to register an account with us, and then pay into their account as needed, drawing their balance down as they use the fill station to obtain water in bulk.
Municipal Code	Could be added to Title 13, which currently cites adding a meter for the Town to charge use of water from a fire hydrant, but not from this filling station. Or we could just add this to the fee schedule.
Justification	The Town pays the annual maintenance fee and occasional upgrade costs for the software used in this customer payment platform. The Town has seen increased customer base and revenue for this service but has never collected sufficient funds with the current rates charged to cover the costs of providing the water or the service. Comparison with other municipalities across the country that use the same software show that we are under-charging compared with norms. Average usage per customer is approximately 30,000 gallons per year, based on the last 5 years of data. The cost per 1000 gallons has not changed in several years.
Fee	-current: \$2.16 per 1,000 gallons drawn -proposed: \$10.00 per 1,000 gallons drawn if only charging non-Town users, or \$5.85 per 1,000 gallons if Town charges self also -other reference fees (current usage rate per 1,000 gallons): non-residential is \$2.43 irrigation only is \$3.17
Estimated FY2025 Revenue	\$5,000
State Statute and/or Legal Impact	unknown
Anything else of relevance?	This was proposed in 2019 but not put forth in recommended budget.