Special Town Council Meeting

May 6, 2025
1:30-5:00 PM
Town Council Chambers
Chair: Arne Jorgensen

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/87056364105?pwd=w5pnzoB7uQSl1Zc34hqOVElPzIRnhd.1

Or join at zoom.com with Webinar ID: **870 5636 4105** and Password: **83001** or by phone: **+1 669 444 9171**

II. CALL TO ORDER AND ROLL CALL

III. PLANNING COMMISSION INTERVIEWS

1:30 PM - Georgie Stanley
1:45 PM - Zach Padilla

IV. EXECUTIVE SESSION

Recess to executive session to discuss personnel matters in accordance with Wyoming Statute 16-4-405(a)(ii).

V. DISCUSSION/ACTION ITEMS

A. FY26 Budget Overview (Kelly Thompson & Tyler Sinclair)

VI. ADJOURN

Please note that at any point during the meeting, the Mayor 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 6, 2025	**Meeting Title:**	Special Town Council
Submitting Department:	Internal Services	**Presenter:**	Lynsey Lenamond
Agenda Item:	Planning Commission/Board of Adjustment (PC/BOA) Interviews and Appointment	**Public Comment:**	Yes

Purpose & Policy Considerations.
The purpose of this item is for the Mayor and Council to consider an appointment to the Planning Commission/Board of Adjustment (“PC/BOA”).

Requested Action.
For Council to interview candidates and appoint a board member to the PC/BOA.

Recommendations.
Staff recommends the appointment of a new member to the PC/BOA.

Background.
The PC/BOA has 3-7 members, with each member term lasting three years. We currently have one vacant seat, which term would begin immediately and expire April 30, 2028. The other current members are Katie Wilson, Anne Schuler, Abigail Petri, Stephanie Wise, Thomas Smits and Laura Bonich.

Staff advertised for the vacancy for over a year and received three letters of interest. The candidates being interviewed by Council are Zachary Padilla and Georgie Stanley. Joe Burke was unavailable for the meeting.

Analysis.
Section 2.40.010 of the Municipal Code relates to the Planning Commission and states, in relevant part, that the Planning Commission “*shall consist of an odd number of not more than 7 members and not less than 3*”. The PC/BOA members are appointed by the Mayor with the advice and consent of the Town Council.

Possible Alternatives.
1. Direct staff to schedule interviews with other applicants.
2. Make an appointment at a later date.

Comprehensive Plan & Priority Alignment.
The Planning Commission/Board of Adjustment helps to ensure we accomplish Section 3, *Responsible Growth Management*, and Section 4, *Town as the Heart of the Region* of our Comprehensive Plan.

Fiscal Impact.
Advertising thus far has cost approximately $3,600.

Staff Impact.
Staff has spent approximately 7 hours speaking with board members and relevant department heads, preparing public ads, preparing a staff report, and will include updating the volunteer board database.

Attachments or Links.
None.

Suggested Motion. *Council always has the option to adopt, approve with conditions, continue, or deny items*.

Mayor: I nominate ________ to the Planning Commission/Board of Adjustment for a three-year term, expiring April 30, 2028.

Council: I move to consent to the appointment of ___________ to the Planning Commission/Board of Adjustment for a three-year term, expiring April 30, 2028.

Mayor: I appoint _____________ to the Planning Commission/Board of Adjustment for a three-year term, expiring April 30, 2028.

STAFF REPORT

Meeting Date:	May 6, 2025	**Meeting Title:**	Town Council Workshop
Submitting Department:	Administration	**Presenter:**	Tyler Sinclair/Kelly Thompson
Agenda Item:	Budget Overview	**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 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 2026 (FY26) Budget.

Background.
Town staff continue to work to balance current needs, resiliency, and preparing for dynamic times, recognizing our responsibility to current and future generations. Fiscal transparency is a key priority for the organization, and this budget was prepared in accordance with Wyoming Statutes and Town Ordinances. The recommended budget includes a continued focus on staff retention and standard budgets, consideration of prudent requests from departments with modest increases, keeping pace with inflation, and meeting the needs of the community and organization. The Town Manager's recommended FY26 budget provides the following to our community.

- Investment in the Town's incredible staff including retaining and recruiting 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 removal.
- The rebuilding of Gregory Lane above and below ground.
- Allocations to support health and human service providers to deliver critical programs.
- A prudent reserve account for resilience and unforeseen challenges.

Staff began the presentation of this item at a Special Town Council Workshop on April 14 with discussion continuing at the April 21 Workshop. The Council also met with the Teton County Commissioners, on April 28 on Health and Humans Services and Community Initiatives and on April 29 with Joint Boards, Departments and Divisions. This workshop will be a continuation of these discussions.

Analysis
The purpose of this second budget workshop is for staff to continue to provide Council with an overview of the recommended FY26 budget with more detailed presentations and Council discussion coming up at future meetings. For this workshop, staff suggest Council review the Town Manager's Message, Executive Summary, and as time allows the recommended budget and presentation slides provided.

Staff is planning to work through the following agenda at the workshop.

Agenda:
1. Review Joint Departments
2. Recommended Full Time Equivalents (FTE's) Changes
3. Fee Schedule Review
4. Aspirational Budget Overview
5. Questions, Discussion, Calendar, and Next Steps

Joint Departments
Council was provided an overview of all Joint Boards, Departments and Divisions at the April 29 Joint Meeting. Subsequent to the April 29 meeting staff provided Council a more detailed overview of the Joint Departments, please see attached. Please use the attached updated summaries for Pathways and Emergency Management. Staff will be prepared to answer questions regarding Joint efforts and for Council to begin discussion and suggest amendments of Joint budgets at the meeting.

Full Time Equivalents (FTE's) Changes
Since, staffing makes up such a significant portion of the Town Budget staff will provide a historical overview of Town staffing along with recommended changes for FY26. Council is encouraged to ask questions and discuss possible amendments to this area for FY26.

Fee Schedule Review
Annually during the Budget review process, staff are asked to propose new Town fees and/or to recommend adjustments (up or down) to the current fee schedule. In addition, each year staff propose to have all Town fees adjusted by the consumer price index (CPI) in order to keep up with the cost of living and labor in the community. For example, last year all Town fees were increased by 3.48%. For FY2026, the Town anticipates collecting approximately $1,430,135 in total fees for Town Services, which includes a 2.34% CPI increase. Please see the attached draft fee schedule for FY26, for Council review. Staff have proposed two new fees for consideration by Council, see the attachments for more information. Staff will provide an overview of the two new proposed fees and updates the fee schedule at the workshop. Council direction on this item could include changes to the new proposed fees and/or updated fee schedule.

Aspirational Budget Overview
During the 2025 Town Council retreat, Council requested staff identify all available revenue alternatives for discussion and consideration during budgeting this year. The goal of this effort was to have available revenue alternatives as part of the overall budget discussion, including but not limited to increases/decreases in expenditures, use of the general fund to balance the budget, setting the general fund reserve, increases/decreases in staffing, and/or increases/decreases in departmental levels of service.

In addition, the Council discussed at its annual retreat and directed staff to bring some aspirational revenue and expenditure options as part of the FY26 Budget process. Building on this at the March 17 Town Council Workshop, Council discussed and directed staff to explore the following alternative revenue sources as part of development of the draft FY2026 Budget:

- Fees
- Lodging Tax – Town only or Town/County
- Sales Tax – Town Only
- Economic Development Tax
- SPET – Town Only
- Use of Delta Above 25% Reserve
- Property Mills – Town Only

Staff presented and Council discussed and asked questions on these revenue alternatives at the April 21 workshop. Please see the attached updated information that address Council's questions from the previous workshop on each of these alternative revenue sources for consideration.

Staff have developed the Polco budget software tool to assist in developing and discussing an aspirational budget. Staff will provide an overview of this tool at the workshop and Council may begin discussion of their thoughts and ideas on this topic for Fiscal Year 2026.

Next Steps
Below staff has provided the complete budget review schedule to assist Council in preparing for future budget meetings.

FY2026 TOWN COUNCIL BUDGET MEETING SCHEDULE				
There may be many other meetings occurring during this time - the below list only reflects those associated with the FY2026 Budget				
Green = Town Council Meeting, Purple = JM				
Date	Day	Time	Event	Location
4/14/2025	Monday	1:30 - 4:30	Special Town Council Budget Meeting	Council Chambers
4/21/2025	Monday	1:30 - 4:30	Regular Town Council Workshop - Budget Focus	Council Chambers
4/28/2025	Monday	9:00 - 12:00	Special Joint Budget Meeting	County Commissioners Chambers
4/29/2025	Tuesday	9:00 - 4:00	Special Joint Budget Meeting	County Commissioners Chambers
5/6/2025	Tuesday	1:30 - 4:30	Special Town Council Budget Meeting	Council Chambers
5/13/2025	Tuesday	1:30 - 4:30	Special Joint Budget Meeting	County Commissioners Chambers
5/14/2025	Wednesday	1:30 - 4:30	Special Town Council Budget Meeting	Council Chambers
5/27/2025	Tuesday	1:30 - 4:30	Special Town Council Budget Meeting	Council Chambers
6/2/2025	Monday	1:30 - 4:30	Regular Joint Meeting - Budget Focus	Council Chambers
6/9/2025	Monday	1:30 - 4:30	Special Town Council Budget Meeting	Council Chambers
6/16/2025	Monday	6:00PM	Regular Town Council Meeting - Budget Public Hearing & Adoption	Council Chambers

Possible Alternatives.
Council could consider alternate or additional dates for upcoming special budget meetings as they deem appropriate.

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.
County Joint Department Budgets
FY26 Draft Fee Schedule – Appendix A
New Fee Application - Special Malt Beverage Permit
New Fee Application – Water Fire Supply
Alternative Revenue Options

Suggested Motion.
None

OpenGov as of 4/28/2025

REVENUES

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
REIMBURSE - TOWN OF JACKSON	220,425	588,898	-	-	-	-100%
REIMBURSE - TOWN OF JACKSON-CAPITAL	-	-	250,000	250,000	-	
AFFORDABLE HOUSING FEES-RESIDENTIAL	844,247	1,125,000	1,400,000	1,400,000	-	24%
AFFORDABLE HOUSING-SRSC-RESIDENTIAL	-	124,000	-	-	-	-100%
HOUSING FACILITATION FEES	27,225	50,000	60,000	60,000	-	20%
SPECIAL REQUESTS	1,125	1,200	2,250	2,250	-	88%
INTEREST INCOME	18,670	10,000	-	-	-	-100%
FUND 10 INCOME/OPERATIONS-COMM DEV	372,657	691,316	-	-	-	-100%
MISCELLANEOUS REVENUE	-	500	-	-	-	-100%
TOTAL REVENUES	1,484,349	2,590,914	1,712,250	1,712,250	-	-34%

EXPENDITURES

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
SALARIES	450,444	755,922	810,218	810,218	-	7%
FICA/MEDICARE	34,189	56,253	59,209	59,209	-	5%
HEALTH INSURANCE	90,272	185,209	171,533	171,533	-	-7%
RETIREMENT	66,528	107,657	115,631	115,631	-	7%
WORKERS COMP	8,359	16,430	17,647	17,647	-	7%
EMPLOYERS SHARE VOL	281	500	-	-	-	-100%
CELL PHONE STIPEND	1,911	4,320	3,600	3,600	-	-17%
RECORDING FEES	93	489	555	555	-	13%
TRAVEL	1,626	6,450	5,200	800	(4,400)	-88%
TRAINING	(400)	8,670	5,985	4,300	(1,685)	-50%
DUES/SUBSCRIPTIONS	1,153	1,212	1,074	1,074	-	-11%
PROFESSIONAL SERVICES	43,878	91,550	85,050	85,050	-	-7%
PRINTING & PUBLISHING	841	9,057	8,524	8,524	-	-6%
OFFICE SUPPLIES	650	3,000	4,000	4,000	-	33%
CAP EXP - COMPUTERS	1,980	2,100	2,000	2,000	-	-5%
CAP EXP - SOFTWARE	31,750	81,395	99,546	99,546	-	22%
DEVELOPMENT	8,987,208	-	-	-	-	
CAFETERIA PLAN/ADMIN FEES	33	-	-	-	-	
TOTAL EXPENSES	9,720,796	1,330,214	1,389,772	1,383,687	(6,085)	4%
Change in Fund Balance	(8,236,447)	1,260,700	322,478	328,563	6,085	

EXPENDITURES

OpenGov as of 4/28/2025

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
SALARIES	140,207	197,028	238,876	238,876	-	21%
FICA/MEDICARE	10,536	14,663	17,427	17,427	-	19%
HEALTH INSURANCE	3,673	19,631	19,700	19,700	-	0%
RETIREMENT	20,880	27,962	34,034	34,034	-	22%
WORKERS COMP	3,473	4,268	7,694	7,694	-	80%
EMPLOYERS SHARE VOLUNTARY	169	1,500	-	-	-	-100%
OVERTIME	903	2,000	3,000	3,000	-	50%
TELEPHONE	2,989	10,450	8,100	8,100	-	-22%
COMMUNICATIONS	39	1,000	1,000	1,000	-	0%
EOC UTILITIES	-	-	2,000	2,000	-	
TRAVEL	1,867	9,800	9,800	6,800	(3,000)	-31%
TRAINING	-	5,400	5,500	4,750	(750)	-12%
DUES & SUBSCRIPTIONS	1,790	480	450	450	-	-6%
PROFESSIONAL SERVICES	-	2,000	2,000	2,000	-	0%
SUPPLIES/PRINTING & EQUIPMENT	-	2,660	2,000	2,000	-	-25%
XEROX MAINT	1,529	2,000	-	-	-	-100%
EQUIP MAINT	10,328	12,250	12,500	12,500	-	2%
OFFICE SUPPLIES	323	1,000	1,000	1,000	-	0%
EOC SUPPLIES	1,353	4,000	4,000	4,000	-	0%
SUPPLIES OTHER	687	750	1,000	1,000	-	33%
CAP EXP-FURNITURE	603	-	1,000	1,000	-	
CAP EXP-COMPUTER	29	-	3,000	3,000	-	
CAP EXP-SOFTWARE	701	13,000	3,600	3,600	-	-72%
COMMUNICATION SITE FEE	(4,746)	-	-	-	-	
EMERGENCY PLANNING	128	250	250	250	-	0%
LEPC/TITLE III	230	850	800	800	-	-6%
COMMUNITY EDUCATION	13,073	31,200	31,200	31,200	-	0%
CERT	8,232	13,000	13,000	13,000	-	0%
COMMUNITY EXERCISE	-	2,000	2,000	2,000	-	0%
MISCELLANEOUS	185	400	100	100	-	-75%
TOTAL EXPENSES	219,181	379,542	425,031	421,281	(3,750)	11%

OpenGov as of 4/28/2025

REVENUES

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
TOWN REIMBURSE	1,355,855	3,336,868	-	-	-	-100%
TOWN REIMBURSE - CAPITAL	2,852	659,618	-	-	-	-100%
COUNTY REIMBURSE	1,893,275	4,857,276	-	-	-	-100%
COUNTY REIMBURSE - CAPITAL	3,348	774,334	-	-	-	-100%
EMS TRANSPORTS REVENUE	493,033	580,000	600,000	600,000	-	3%
SPECIAL DETAIL REIMBURSEMENT	-	5,000	10,000	10,000	-	100%
FIRE INSPECTION FEES	-	5,000	20,000	20,000	-	300%
FIRE PERMIT FEES	-	5,000	20,000	20,000	-	300%
FIRE PLAN REVIEW FEES	-	-	20,000	20,000	-	
COUNTY REIMBURSE - ELECTRICAL EXP	416,796	325,000	300,000	300,000	-	-8%
COUNTY REIMBURSE - DRIGGS CONTRACT	520,000	540,000	560,000	560,000	-	4%
VOLUNTEER FIREMANS RETIREMENT REIMB	-	-	14,000	14,000	-	
INTEREST EARNED	4,218	5,000	5,000	5,000	-	0%
30% LODGING TAX TRANSFER	100,000	150,000	150,000	150,000	-	0%
SALE OF SURPLUS PROPERTY	153,502	-	-	-	-	
SUNDRY REVENUE	685	-	-	-	-	
WILDLAND FIRE REIMBURSE	10,923	-	-	-	-	
TOTAL REVENUES	4,954,487	11,243,096	1,699,000	1,699,000	-	

EXPENDITURES

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
WFP - Salaries	-	-	4,554,316	4,426,396	(127,920)	#DIV/0!
FIRE / EMS CHIEF	96,184	164,644	-	-	-	-100%
STAFF SALARIES	837,302	2,580,887	-	-	-	-100%
ELECTRICAL INSPECTOR	-	116,394	-	-	-	-100%
ELECTRICAL INSPECTOR STAFF	177,025	172,065	-	-	-	-100%
FIREFIGHTER/EMS SALARIES	1,820,716	2,529,020	-	-	-	-100%
OVERTIME	123,264	140,000	230,000	230,000	-	64%
CALL PAY	85,171	125,000	130,000	130,000	-	4%
FICA/MEDICARE	82,270	93,955	9,548	95,000	85,452	1%
HEALTH INSURANCE	666,909	1,160,114	1,075,842	1,048,894	(26,948)	-10%
RETIREMENT	480,041	668,075	685,259	665,291	(19,968)	0%
WORKERS COMP	65,173	91,787	96,418	93,572	(2,846)	2%
EMPLOYERS SHARE VOLUNTARY	2,868	3,500	3,500	3,500	-	0%
CELL PHONE ALLOWANCE	3,059	4,320	3,600	3,600	-	-17%
COMMUNICATIONS	13,127	26,424	33,760	27,760	(6,000)	5%
SO DISPATCH/COMM CHGS	228,571	505,556	539,220	539,220	-	7%
UTILITIES	48,705	76,380	78,060	78,060	-	2%
TRAVEL	-	33,100	40,075	21,290	(18,785)	-36%
GOVERNMENTAL MEETINGS	-	500	500	500	-	0%
TRAINING	46,593	52,820	52,947	43,691	(9,256)	-17%
DUES & SUBSCRIPTIONS	4,204	13,785	5,845	5,845	-	-58%
EMS BILLING FEES	59,440	60,000	70,000	70,000	-	17%
PROF SERVICES	120,984	50,240	50,370	35,370	(15,000)	-30%
HEALTH & WELLNESS	37,256	52,200	157,330	135,330	(22,000)	159%
APPARATUS MAINT	60,086	96,600	91,900	91,900	-	-5%
IT MAINTENANCE	13,302	41,130	90,705	45,705	(45,000)	11%
EQUIP MAINT	41,822	48,795	50,450	50,450	-	3%
BUILDING MAINTENANCE	71,098	95,984	108,000	108,000	-	13%
EMS SUPPLIES	156,156	285,156	280,599	280,599	-	-2%

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
INSURANCE HEALTH & LIFE	27,561	41,559	38,000	38,000	-	-9%
CAP EXP - COMPUTERS	10,520	7,380	-	-	-	-100%
CAP EXP - EQUIPMENT/FACILITIES	7,116	295,000	643,150	590,000	(53,150)	100%
CAP EXP - APPARATUS/VEHICLES	152,000	1,138,952	1,290,000	780,000	(510,000)	-32%
IDAHO EMERGENCY SVCS CONTRACT	520,000	540,000	560,000	560,000	-	4%
FIRE EMERG SUPRESSION FUND	64,408	80,083	82,454	82,454	-	3%
CAFETERIA ADMIN FEE	71	-	-	-	-	
VOL FIREMANS RETIREMENT FUND	4,046	14,000	14,000	14,000	-	0%
ELECTRICAL INSPECTOR EXPENSE	8,188	22,632	14,882	14,882	-	-34%
UNIFORMS	10,472	25,000	25,000	25,000	-	0%
PETROLEUM	30,844	80,700	65,000	65,000	-	-19%
WILDLAND REIMBURSEMENT	2,183	-	-	-	-	
EMERGENCY OPS/SUPPRESSION	-	7,500	7,500	7,500	-	0%
TOTAL EXPENSES	6,178,737	11,541,237	11,178,230	10,406,809	(771,421)	-10%
Change in Fund Balance	(1,224,250)	(298,141)	(9,479,230)	(8,707,809)	771,421	

REVENUES

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
ANNUAL PASS/RESIDENT ID CARDS	8,334	152,380	395,622	395,622	-	160%
MONTHLY PASSES	14,120	215,061	926,100	926,100	-	331%
MONTHLY PASSES FITNESS	3,159	-	-	-	-	
DAY USE FEES	100,045	566,960	380,700	380,700	-	-33%
DAY USE FEES FITNESS	1,899	-	-	-	-	
PUNCH CARDS	58,392	115,900	306,810	306,810	-	165%
PUNCH CARD FITNESS	6,200	-	-	-	-	
PARK FACILITY RENTALS-SHELTERS/PARK	7,617	27,300	27,300	27,300	-	0%
REC CENTER FACILITY FEES	32,354	68,970	24,426	24,426	-	-65%
EQUIPMENT RENTAL	3,193	161,500	63,000	63,000	-	-61%
PARK EQUIPMENT RENTAL	36	-	-	-	-	
RETAIL SALES	6,384	12,317	14,288	14,288	-	16%
CONCESSION SALES	-	2,598	2,598	2,598	-	0%
FIELD/PARK RENTALS/ICE RENTAL	10,025	16,500	4,000	4,000	-	-76%
PARKS REIMBURSEMENT	2,372	1,000	2,000	2,000	-	100%
IRRIGATION REIMBURSEMENTS	-	10,000	8,000	8,000	-	-20%
GRANTS	-	268,500	57,500	57,500	-	-79%
DONATED FUNDS/PARK DEPT.	1,953	-	5,000	5,000	-	
DONATED FUNDS/REC CENTER DEPT	-	4,140	13,560	13,560	-	228%
DONATED FUNDS-MISCELLANEOUS	-	500,000	-	-	-	-100%
DONATED FUNDS-PROGRAMS	7,075	16,200	12,600	12,600	-	-22%
LEAGUE FEES	-	45,400	19,000	19,000	-	-58%
PROGRAM FEES	343,896	634,929	694,965	694,965	-	9%
RC PROGRAM FEES	120	383,824	372,432	372,432	-	-3%
SPONSORSHIPS	200	23,300	12,100	12,100	-	-48%
SALE OF SURPLUS PROPERTY	600	-	-	-	-	
DEFERRED ACCOUNT/PERMIT FEES	11	-	-	-	-	
RIVER PERMITS - ANNUAL	1,200	13,200	8,000	8,000	-	-39%
RIVER PERMITS - POOL	35,430	183,545	180,000	180,000	-	-2%
INTEREST INCOME	-	13,250	13,250	13,250	-	0%
LEASES	14,833	22,654	11,327	11,327	-	-50%
TOWN REIMBURSE-OPERATIONS	1,057,649	2,919,210	-	-	-	-100%

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
TOWN REIMBURSE-CAPITAL	3,395,424	1,186,690	486,598	486,598	-	-59%
COUNTY REIMBURSE-OPERATIONS	1,915,459	3,426,898	-	-	-	-100%
COUNTY REIMBURSE-CAPITAL	4,961,068	1,208,570	1,034,002	1,034,002	-	-14%
TCSD#1 REC DISTRICT-OPERATIONS	40,000	226,863	75,000	75,000	-	-67%
TCSD#1 REC DISTRICT-CAPITAL	-	37,500	-	-	-	-100%
PARK EXACTION FEES	-	300,000	600,000	600,000	-	100%
30% LODGING TAX TRANSFER	236,667	355,000	-	-	-	-100%
ENERGY MITIGATION AWARD	-	750,000	-	-	-	-100%
MISCELLANEOUS REVENUE	20,518	3,050	75,000	75,000	-	2359%
SUNDRY REVENUE	1,414	-	-	-	-	
TOTAL REVENUES	12,287,646	13,873,209	5,825,178	5,825,178	-	-58%

EXPENDITURES

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
WFP - Salaries	-	-	3,677,920	3,677,920	-	
WFP - FICA	-	-	270,659	270,659	-	
WFP - Workers Comp	-	-	75,373	75,373	-	
ADMINISTRATION SALARIES	241,472	422,355	-	-	-	-100%
REC CENTER SALARIES	781,782	2,425,772	704,184	704,185	1	-71%
PARKS SALARIES	820,854	1,061,642	5,040	5,040	-	-100%
PROGRAMS SALARIES	435,636	511,155	435,972	435,972	1	-15%
RIVER SALARIES	4,792	33,026	29,025	29,025	-	-12%
FICA/MEDICARE	174,957	261,122	90,670	90,670	-	-65%
HEALTH INSURANCE	364,662	1,210,609	1,122,488	1,122,488	-	-7%
RETIREMENT	277,489	504,198	528,580	528,580	-	5%
WORKERS COMP	41,928	72,038	50,626	50,626	-	-30%
EMPLOYERS SHARE VOL.	1,543	3,000	-	-	-	-100%
ADMINISTRATION	18,969	43,268	22,713	22,713	-	-48%
ADMIN TRAVEL	-	3,456	2,000	500	(1,500)	-86%
ADMIN TRAINING	-	2,200	3,000	1,000	(2,000)	-55%
ADMIN DUES	1,375	1,570	875	875	-	-44%
ADMIN MAINT	32,351	43,268	39,049	39,049	-	-10%
ADMIN SUPPLIES	2,980	6,000	5,300	5,300	-	-12%
ADMIN SM CAPITAL	10,539	1,650	-	-	-	-100%
BANK CHARGES	22,883	11,336	87,000	87,000	-	667%
RIVER MANAGEMENT	776	42,083	36,793	28,719	(8,074)	-32%
RIVER MANAGEMENT MAINT	-	8,750	3,250	3,250	-	-63%
RIVER MANAGEMENT SUPPLIES	-	2,155	2,000	2,000	-	-7%
RIVER MANAGEMENT SAMLL CAPITAL	-	5,000	-	-	-	-100%
REC CENTER EXPENSE	225,316	608,922	666,712	467,282	(199,430)	-23%
REC CENTER TRAVEL	1,885	12,450	21,586	5,476	(16,110)	-56%
REC CENTER TRAINING	4,230	16,295	10,632	10,632	-	-35%
REC CENTER DUES	20	1,390	1,700	2,500	800	80%
REC CENTER MAINT	46,312	80,165	107,582	101,582	(6,000)	27%
REC CENTER SUPPLIES	51,036	149,947	214,215	198,615	(15,600)	32%

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recomm'd Budget	Recomm'd Reduction	Change from FY25 Budget
REC CENTER SM CAPITAL	95	40,300	10,000	5,000	(5,000)	-88%
PARKS EXPENSE	399,924	464,980	457,903	400,740	(57,163)	-14%
PARKS TRAVEL	2,349	12,900	12,048	1,050	(10,998)	-92%
PARKS TRAINING	1,669	6,355	5,935	1,000	(4,935)	-84%
PARKS DUES	856	1,250	1,350	1,350	-	8%
PARKS MAINT	178,091	290,084	268,137	226,908	(41,229)	-22%
PARKS SUPPLIES	12,735	46,360	35,225	35,225	-	-24%
PARKS SM CAPITAL	9,025	13,330	2,000	-	(2,000)	-100%
PROGRAMS EXPENSE	32,263	72,146	65,118	49,818	(15,300)	-31%
PROGRAMS TRAVEL	2,579	1,641	7,651	1,941	(5,710)	18%
PROGRAMS TRAINING	1,202	3,025	3,769	3,769	-	25%
PROGRAMS DUES	300	2,065	1,150	1,150	-	-44%
PROGRAMS MAINT	2,290	14,300	20,000	20,000	-	40%
PROGRAMS SUPPLIES	12,604	44,647	44,260	38,370	(5,890)	-14%
PROGRAMS SM CAPITAL	-	-	1,000	-	(1,000)	
CAPITAL PROJECTS	405,078	1,667,300	807,100	714,100	(93,000)	-57%
GENERAL PROJECTS	9,430,300	1,120,000	674,000	74,000	(600,000)	-93%
CAPITAL EQUIPMENT	209,434	626,000	649,500	554,500	(95,000)	-11%
CAFETERIA PLAN/ADMIN FEE	33	-	-	-	-	
TOTAL EXPENSES	14,264,614	11,971,505	11,281,090	10,095,952	(1,185,138)	-16%
Change in Fund Balance	(1,976,968)	1,901,704	(5,455,912)	(4,270,774)		

EXPENDITURES

OpenGov as of 4/28/2025

Account Name	FY24 Actuals	FY25 Adopted Budget	FY26 Requested Budget	FY26 Recommended Budget	Recommeded Reduction	Change from FY25 Budget
DIRECTOR SALARY	80,469	120,550	122,981	122,981	-	2%
FICA/MEDICARE	5,825	8,971	8,894	8,894	-	-1%
HEALTH INSURANCE	4,453	29,233	26,948	26,948	-	-8%
RETIREMENT	11,895	16,930	17,368	17,368	-	3%
WORKERS COMP	1,691	2,584	2,651	2,651	-	3%
EMPLOYERS SHARE VOLUNTARY	-	500	-	500	500	0%
CELL PHONE STIPEND	526	720	-	720	720	0%
TRAVEL	-	1,739	1,845	500	(1,345)	-71%
TRAINING	50	450	450	300	(150)	-33%
DUES & SUBSCRIPTIONS	175	205	205	205	-	0%
PROFESSIONAL SERVICES	7,248	25,000	25,000	22,500	(2,500)	-10%
PUBLICATION	684	8,300	8,300	8,300	-	0%
COMPUTER SOFTWARE MAINT	-	6,300	7,560	7,560	-	20%
EQUIP/VEHICLE MAINT	220	350	350	350	-	0%
PETROLEUM PRODUCTS	104	453	453	453	-	0%
OFFICE SUPPLIES	124	250	250	250	-	0%
CAP EXP - COMPUTER	236	100	100	100	-	0%
CAP EXP - TOOLS/EQUIP	45	2,625	2,625	2,000	(625)	-24%
CAP EXP - SOFTWARE	501	1,140	-	-	-	-100%
PROJECT MANAGEMENT	1,131	20,000	20,000	20,000	-	0%
PUBLIC OUTREACH/EVENTS	561	4,100	4,100	3,500	(600)	-15%
TRANSPORTATION CHOICE	15,507	30,925	35,000	35,000	-	13%
MISCELLANEOUS	-	-	-	50	50	
TOTAL EXPENSES	131,444	281,425	285,080	281,130	(3,950)	0%

PROPOSED FY26 FEE SCHEDULE

RESOLUTION 25-##, APPENDIX A
FEE SCHEDULE, EFFECTIVE JULY 1, 2025

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

Notes:
Unless noted in "Justification" column, the proposed column includes an increase of 3.48% which is equal to the annual change in Consumer Price Index published by the U.S. Bureau of Labor Statistics.
Items in **red font** are changes from the current adopted Fee Schedule.

Business License		$ Current Fee	$ Proposed Fee	Calculation	Justification
5.16.010	**Sales Tax Collecting**				
	less than 10 employees	130.00	133.00		
	11-49 employees	261.00	267.00		
	50-99 employees	391.00	400.00		
	100 employees, or more	652.00	667.00		
5.16.020	**Non-Sales Tax Collecting**				
	less than 10 employees	170.00	174.00		
	11-49 employees	378.00	387.00		
	50-99 employees	509.00	521.00		
	100 employees, or more	848.00	868.00		
5.16.025	**Independent Contractors and Agents**	130.00	133.00		
5.16.027	**Commercial Rentals**	132.00	135.00		
5.16.027	**Residential Rentals**	132.00	135.00		
5.06.130	**Solicitation - Commercial**	132.00	135.00		
5.06.150	**Solicitation - Highway or Street**	132.00	135.00		
5.20.010	**Installation Permit**	33.00	34.00		
5.32.040	**Pawnbroker**	34.00	35.00		
5.20.020	**Exposition Licenses**				
	5 or fewer vendors; for-profit expositions	136.00	139.00		
	more than 5 vendors; for-profit expositions	272.00	278.00		
	5 or fewer vendors; non-profit expositions	68.00	70.00		
	more than 5 vendors; non-profit expositions	136.00	139.00		
5.12.080 A	**Application Fee, Non-Refundable Portion**				
	processing fee for denied license	49.00	50.00		
5.04.026 B	**Renewal Late Fee**				
	$33 per month on January 31st	33.00	34.00		
5.12.130	**Change of Location Fee**				
	notice given on new application	49.00	50.00		

Ground Transportation		$ Current Fee	$ Proposed Fee	Calculation	Justification
5.50.040 B	**Transportation License**				
	< 10 employees	130.00	133.00		
	> 10 employee	261.00	267.00		
5.50.050 B	**Vehicle License Permit**				
	>30 mpg	50.00	51.00		
	< 30 mpg	75.00	77.00		
5.50.060 B	**Operator License Permit**				
	new	124.00	127.00		
	renewal	63.00	64.00		
5.50.085	**Taxi Fares**				
	see Resolution #21-10 "A RESOLUTION ESTABLISHING A GROUND TRANSPORTATION FARE MAP"				
	https://www.jacksonwy.gov/575/Taxi-Fee-Information				

Miscellaneous		$ Current Fee	$ Proposed Fee	Calculation	Justification
Public Records					
	Copy				
	electronic document, *per document*	12.00	15.00		This is the cost for the Legal Dep't to have necessary software to produce each request - adobe, new mangement software, email, etc. Thus, we moved to charging a flat rate per request (not per documents) based on averging the cost of licenses, SaaS, etc. over 1000 records per year
	black and white paper	0.28/page	0.29/page		
	color paper	0.55/page	0.56/page		
	Plotted Map				
	size 11x17, each	16.00	Actual Cost		Suggest changing to actual cost for each unique request.
	size 24x36, each	39.00	Actual Cost		Suggest changing to actual cost for each unique request.

Code	Item	$ Current Fee	$ Proposed Fee	Calculation	Justification
	size 36x54, each	55.00	Actual Cost		Suggest changing to actual cost for each unique request.
	Photograph	16.00	17.00		
	Police Report	16.00	17.00		
	LDRs and Comprehensive Plan	64.00	65.00		
	Research / Compilation Services	17.00	18.00		
	External electronic media (disk, usb drive, etc.)	16.00	17.00		
	Postage / shipping	Actual Cost	Actual Cost		
	Other special circumstances	Actual Cost	Actual Cost		
Vehicle Inspection		10.00	10.00		Capped at $10.00 per W.S. 31-3-102(b)
Application Submittal Fee		$5/Application	$5/Application		
Credit Card Transaction Fee		2.55%/Transaction	2.55%/Transaction		
Public Intoxication Administrative Fee (Set by Ordinance)		25.00	25.00		
DUI Administrative Fee (Set by Ordinance)					
	Convicted	800.00	800.00		includes $150 Crime Victim Surcharge per WY Stat § 1-40-119
	Deferred	750.00	750.00		includes $150 Crime Victim Surcharge per WY Stat § 1-40-119
Boot list Administrative Fee (Set by Ordinance)		50.00	50.00		
Municipal Court Record Search		10.00	10.00		Capped at $10.00 per Wyoming Supreme Court
Jackson Hole Airport		**$ Current Fee**	**$ Proposed Fee**		
2.36.120	**Passenger Boarding Fee**				
	Per passenger enplaning commercial aircraft, not to exceed	6.00	6.00		
Liquor License		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
6.20.006 C	**Annual Liquor License**				
	Bar and Grill: renewal	3,105.00	10,500.00	max allowed by statute	Town is able to charge max set by state for renewal fee and should do so. The initial fee is always pro rated and therefore the Town has not received the new application fee of $10,500.
	Bar and Grill: new application	10,500.00	10,500.00		currently at State maximum
	Limited Retail (Club)	517.00	1,500.00	max allowed by statute	Town is able to charge max set by state for annual license and for renewal and should do so.
	Microbrewery	500.00	500.00		currently at State maximum
	Resort	3,000.00	3,000.00		currently at State maximum
	Restaurant	3,000.00	3,000.00		currently at State maximum
	Retail	1,500.00	1,500.00		currently at State maximum
	Satellite Manufacturer	100.00	100.00		currently at State maximum
	Satellite Winery	100.00	100.00		currently at State maximum
	Winery	500.00	500.00		currently at State maximum
6.20.006 D	**Temporary, 24-Hour Permits**				
	Catering	50.00	50.00		currently at State maximum
	Malt Beverage	50.00	50.00		currently at State maximum
	Manufacturer's Off-Premises	50.00	50.00		currently at State maximum
Animal Shelter Impounding, Board, Adoption		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
7.02.040 B	**Capture of Animals, Impoundment**				
	First	34.00	35.00		
	Same animal, second within one year	48.00	49.00		
	Same animal, third within one year	67.00	69.00		
	Same animal fourth and more within one year	135.00	138.00		
	Impoundment, Boarding				
	First 24-hours included in impoundment fee	-	-		
	per animal for each 24-hours	20.00	21.00		
7.02.050	**Adoption**				
Res 09-04	Dog, impounded for 7+ days	121.00	124.00		
Res 09-04	Cat, impounded for 7+ days	105.00	107.00		
Animal Control, Dog and Cat License		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
7.12.025	~~**Dog, annual fee**~~	~~66.00~~			
	~~**Cat, annual fee**~~	~~66.00~~			
	Owner Surrender	38.00	39.00		
	Rabies voucher	28.00	29.00		
	~~**Teton County**~~ **Dog License**				
	Altered	11.00	12.00		
	Unaltered	28.00	29.00		
Health and Safety, Alarms		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**

8.32.090	**Police response to a false alarm**	214.00	219.00

Waste Reduction Fee (Plastic Bag)		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
8.36.020 J	**Consumer Waste Reduction Fee, paper or plastic bag**	0.20	0.20		
8.36.050 A	Store retains	0.10	0.10		
8.36.050 B	Remit to Town of Jackson	0.10	0.10		
8.36.070 D	Late remittance to Town of Jackson	10.00	10.00		
8.36.070	**Audit and Violations**				
8.36.070 C	First conviction	57.00	58.00		
8.36.070 C	Second conviction	114.00	117.00		
8.36.070 C	Third Conviction goes to Municipal Court	-	-		

Engineering Fees		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
	Sewer and Water County Connection Request (Application) Fee				
	Non-Refundable Application Fee		52.00		Deposit on Application: Non-Refundable, applied to final request
	Single Lot	100.00	102.00		
	Central System	1,000.00	1,023.00		
	Staff Review	$131/hour	$155/hour		was $131, bumped up to other engineering, should probably be higher
	Fees are for each utility connected				
	Sewer and Water Connection and Use Agreement Fee				
	Non-Refundable Application Fee		52.00		Deposit on Application: Non-Refundable, applied to final request
	Single Lot	100.00	102.00		
	Central System	1,000.00	1,023.00		
	Staff Review	$131/hour	$155/hour		was $131, bumped up to other engineering, should probably be higher
	Fees are for each utility connected				
	Sewer and Water Connection Permit (SWP) for County Connections				
	Non-Refundable Application Fee		52.00		These permits were previously approved as part of the County connection process.
	Permit Fee - Each Utility: Individual Residential (Primary + 1 accessory):		465.00		These permits were previously approved as part of the County connection process.
	Permit Fee - Each Utility: Multi-Unit Residential (3+ Units)		900.00		These permits were previously approved as part of the County connection process.
	Permit Fee - Each Utility: Multi-Lot Residential/Subdivision		465.00/Lot		These permits were previously approved as part of the County connection process.
	Permit Fee - Each Utility: Non-Residential Development		1,680.00		These permits were previously approved as part of the County connection process.
	Inspections	$80/Hour	$155/hour		Adjusted to other hourly fees, was $80

Encroachment Permit		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
12.08.030	**Encroachment Agreements**				
	~~Deposit on Application: Non-Refundable, applied to final request~~				
	Non-Refundable Application Fee	52.00	53.00		
	Request for Encroachment	622.00	637.00		
	Encroachment Agreement	622.00	637.00		
	Crane in PROW (set in crane agreements, per license)		880.00		$600; These fees are currently set in the agreement, but that is out of synche with what we do. Annual Renewal Fee of $500 that's not in the schedule.
	Crane Swing in PROW (set in crane agreements, per license)		622.00		$600; These fees are currently set in the agreement, but that is out of synche with what we do. Annual Renewal Fee of $500 that's not in the schedule.
	Crane Agreement Annual Renewal		500.00		$500, in the agreements
	Amendments to Agreements: Half the cost of the Agreement Fee		500.00		These fees are currently set in the agreement, but that is out of synche with what we do
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work)				
12.08.060	**Encroachment Activity:**				
	Minimum Fee: Non-Refundable, applied to full Permit Fee	52.00	53.00		
	Amendment to Permit: Non-refundable	26.00	27.00		
	Utility Excavation in public ~~street~~ paved surface- per utility	517.00	529.00		
	Utility Excavation in public ~~alley~~ gravel surface - per utility	310.00	317.00		
	Utility Excavation in public ~~easement~~ unimproved/landscaped - per utility	310.00	317.00		
	Driveway cuts/curb cuts installation/replacement - each	186.00	190.00		
	Curb and gutter installation - ~~each block~~ Linear Feet of Curb, 50 feet Minimum	186.00	190.00		
	Sidewalk installation - ~~each block~~ Square Feet of Sidewalk, 50 feet Minimum	186.00	190.00		
	Construction-related, occupy street travel lane - Linear Feet of Curb, 50 feet Minimum ~~per 50 ft of lane/day~~	78.00	100.00		Increased to better reflect the costs and impacts of lane closure.
	Construction-related, occupy bike travel lane/pathway/cycle track ~~- per 50 ft of lane/day~~ - Linear Feet of Curb, 50 feet Minimum	21.00	22.00		
	Construction-related, occupying sidewalk and buffer area ~~- per 50 ft of lane/day~~ Linear Feet of Curb, 50 feet Minimum	16.00	17.00		Parity with Bike Path
	Construction-related, occupy public alley - per day	186.00	190.00		
	Construction-related, occupy time-restricted parking space - per space/day	92.00	94.00		
	Construction-related, occupy non-time restricted parking space - per space/day	52.00	53.00		

	House moving, per mile/day in town	1,320.00	1,351.00		
	Other, as deemed appropriate by Public Works Director				
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work)				
	Excavation, Construction, and Occupancy fees are cumulative				
	Fees are per the table unless otherwise noted, conditioned, or regulated (e.g. restrictions for winter snow removal ordinance). Minimum permit fees may apply. Minimum pay quantity is as shown.				
	Fees, other than the Deposit on Permit, are non-refundable unless staff determines that it was notified prior to the permitted dates that the permit activity would not occur.				
	Full lane closure is inclusive of adjacent parking, does not include sidewalk and buffer area fee.				
	Fee Waivers are in accordance with the Planning Permit Fee Waiver policy or other established agreements.				

Parklet Permit		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
12.10.050 A	Annual Parklet fee	3,500.00	3,500.00		

Special Event Permit		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
12.28.050 F	**Applicants:**				
	Non-Profit	30.00	31.00		
	For-Profit, including commercial film/photo	1,035.00	1,059.00		
	Expressive Activity	-	-		

Planning Permit		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
	Fee Waiver				
	The Town Council may reduce, defer, or waive application fees upon request if the proposed project advances significant community goals, which include but are not limited to, the following:				
	1. A project that is sponsored by a governmental entity, or a project that received public funding.				
	2. A project that provides extraordinary charitable, civic, educational, or similar benefits to the community.				
	Such requests shall be submitted, for action by the Town Council, to the Planning Director within 30 days of receipt and prior to the submittal of an application. All requests shall be made prior to initiating a project as set forth in LDR Division 5100.				
	Fees are non-refundable once processing has commenced unless staff has determined that the permit is unnecessary.				
	General Pre-Application Conference (per Pre-App meeting)				
	Sketch Plan, Special Use, Planned Unit Development	794.00	813.00		
	Conditional Use, Development Plan, Map Amendment	397.00	406.00		
	Development Option Plan	397.00	406.00		
	Grading & Erosion Control	199.00	204.00		
	Optional/Elective Conference with:				
	Staff	199.00	204.00		
	Planning Commission or Town Council	Original Fee	Original Fee		
	Design Review Committee	264.00	270.00		
	Physical Development				
	Sketch Plan, Development Plan	3,309.00	3,387.00		
	Sign Permit				
	Per Sign	99.00	101.00		
	Master Signage Plan	397.00	406.00		
	Basic Use Permit	662.00	678.00		
	Basic Use Permit - Short-Term Rental				
	Initial Application Fee - per bedroom	517.00	529.00		
	Annual Renewal Fee	517.00	529.00		
	Conditional Use Permit				
	Use Permit only	3,309.00	3,387.00		
	Concurrent with application requiring public hearing	662.00	678.00		
	Special Use Permit	3,309.00	3,387.00		
	Development Option or Subdivision				
	Development Option Plan	662.00	678.00		
	Subdivision Plat, *plus technical review fee*	1,324.00	1,355.00		
	Exempt Land Division	No Charge	No Charge		

		$ Current Fee	$ Proposed Fee	Calculation	Justification
	Boundary Adjustment				
	Plat Required, *plus technical review fee*	1,324.00	1,355.00		
	Without Plat, *plus technical review fee*	596.00	610.00		
	Interpretations				
	Formal Interpretation	662.00	678.00		
	Zoning Compliance Verification	662.00	678.00		
	Amendments				
	LDR Text	1,986.00	2,033.00		
	Zoning Map	1,986.00	2,033.00		
	Planned Unit Development	1,986.00	2,033.00		
	Relief				
	Administrative Adjustment	662.00	678.00		
	Variance	662.00	678.00		
	Appeal of Administrative Decision	662.00	678.00		
	Beneficial Use Determination	1,324.00	1,355.00		
	Enforcement				
	After-the-Fact Permit	Initial Fee X 2	Initial Fee X 2		
	Amendments of Permits or Approvals				
	Re-Submittal while in review process	Half Initial Fee	Half Initial Fee		
	To approved plans and permits, *fee for permit review required by net change in density/in*	Calculation	Calculation		
	To condition requiring Council approval	662.00	678.00		
	Miscellaneous				
	Administrative decision elevated to public hearing	662.00	678.00		
	Planner of Day, miscellaneous services, research, per hour	103.00	105.00		
	Third party or consultant fees	Actual Cost	Actual Cost		

Building Permit (IBC)		$ Current Fee	$ Proposed Fee	Calculation	Justification
15.04.020 7	**Deposit on Building Permit**				
	Non-refundable, applied to full BP fee	551.00	564.00		
15.04.090	**New Buildings and Additions**				
	Single Family Residence	1.66/sf	1.70/sf		
	Commercial, Office, Multi-family and similar	1.10/sf	1.13/sf		
	Warehouse, storage and similar	1.10/sf	1.70/sf		
15.04.090	**Remodels and Alterations**				
Total Valuation	*Fee Calculation*				
$1 to 17,000		281.00	288.00		
$17,001 to 40,000	~~$281~~ $288 for the first $17,000 plus ~~$11~~ $12 for each additional $1000 or fraction thereof, to and including $40,000				
$40,001 to 100,000	~~$536~~ $549 for the first $40,000 plus ~~$9~~ $10 for each additional $1,000 or fraction thereof, to and including $100,000				
$100,001 to 500,000	~~$1,131~~ $1,157 for the first $100,000 plus ~~$7~~ $8 for each additional $1,000 or fraction thereof, to and including $500,000				
$500,001 to $1,000,000	~~$4,214~~ $4,313 for the first $500,000 plus ~~$5~~ $6 for each additional $1,000 or fraction thereof, to and including $1,000,000				
$1,000,001 to $5,000,000	~~$6,967~~ $7,130 for the first $1,000,000 plus ~~$3~~ $4 for each additional $1,000 or fraction thereof, to and including $5,000,000				
$5,000,000 and up	~~$20,181~~ $20,654 for the first $5,000,000 plus ~~$1~~ $2 for each additional $1,000 or fraction thereof				
	Plan Review Fee				
	Plan review fee assessed @ 65% of building permit fee (cost per/sf + cost per total valuation as provided above)				
15.04.090	**Other Inspections**				
	Outside normal business hours	110.00/hr	113.00/hr		
	Re-inspection under Section 305(g)	83.00/hr	85.00/hr		
	No fee specifically indicated	83.00/hr	85.00/hr		
	Review of revisions made to Approved Plan	110.00/hr	113.00/hr		

Fire Permits (IFC and IWUIC)			$ Proposed Fee
15.08.010	All construction plan reviews; 2 hour minimum charge	150/hr	154.00/hr
	All construction plan resubmittal reviews, 1/2 hour minimum charge	100/hr	102.00/hr
	Annual existing building inspection	100.00	102.00
	Use of outside consultants	Actual Costs	Actual Costs
	Re-inspection of new construction	100/hr	102.00/hr
	New business registration for existing buildings	100.00	102.00
	Re-inspection after more than 2 failed inspections of existing buildings	250.00	256.00
	Operational permits	100.00	102.00

Total Valuation	Fire Protection Construction Permit Valuation Fee Calculation		
$1.00 to $500		40	41.00
$501 to 2,000	~~$40.00~~ $41.00 for the first $500 plus ~~$2.25~~ $2.30 for each additional $100.00 or fraction thereof, to and including $2,000		
$2,001 to 25,000	~~$73.75~~ $75.48 for the first $2,000 plus ~~$14.75~~ $15.10 each additional $1,000 or fraction thereof, to and including $25,000		
$25,001 to 50,000	~~$413.00~~ 422.67 for the first $25,000.00 plus ~~$10.75~~ $11.00 for each additional $1,000 or fraction thereof, to and including $50,000		
$50,001 to 100,000	~~$681.75~~ $697.72 for the first $50,000 plus ~~$7.50~~ $7.68 for each additional $1,000 or fraction thereof, to and including $100,000		
$100,001 to 500,000	~~$1,056.75~~ $1,081.50 for the first $100,000 plus ~~$6.00~~ $6.14 for each additional $1,000 or fraction thereof, to and including $500,000		
$500,001 to 1,000,000	~~$3,456.75~~ $3,537.72 for the first $500,000 plus ~~$5.00~~ $5.12 for each additional $1,000 or fraction thereof, to and including $1,000,000		
$1,000,001 and up	~~$5,956.75~~ $6,096.26 for the first $1,000,000 plus ~~$4.00~~ $4.09 for each additional $1,000 or fraction thereof		

Mechanical Permit (IMC)		$ Current Fee	$ Proposed Fee	Calculation	Justification
15.12.030	**Mechanical / Fuel Gas Permit**				
	For the issuance of each permit	55.00	56.00		
	For issuing each supplemental permit	22.00	23.00		
	Install or relocate gravity/forced air furnace to 100,000 btu/h	28.00	29.00		
	Install or relocate gravity/forced air furnace over 100,000 btu/h	33.00	34.00		
	Install or relocate each floor furnace, including vent	24.00	25.00		
	Install or relocate suspended, recessed or floor mounted heater	24.00	25.00		
	Install, relocate or replace appliance vent	17.00	18.00		
	Repair or alter any heating, cooling, absorption or evaporative system	22.00	23.00		
	Install or relocate boiler or compressor to 3 hp	24.00	25.00		
	Install or relocate absorption system to 100,000 btu/h	24.00	25.00		
	Install or relocate boiler or compressor 3-15 hp	44.00	45.00		
	Install or relocate absorption system 100,000-500,000 btu/h	44.00	45.00		
	Install or relocate boiler or compressor 15-30 hp	61.00	62.00		
	Install or relocate absorption system 500,000-1,000,000 btu/h	61.00	62.00		
	Install or relocate boiler or compressor 30-50 hp	93.00	95.00		
	Install or relocate absorption system 1,000,000-1,750,000 btu/h	93.00	95.00		
	Install or relocate boiler or compressor over 50 hp	166.00	170.00		
	Install or relocate absorption system over 1,750,000 btu/h	166.00	170.00		
	Each air-handling unit up to 10,000 cfm and attached ducts	22.00	23.00		
	Each air-handling unit over 10,000 cfm	33.00	34.00		
	Each evaporative cooler other than portable type	22.00	23.00		
	Each ventilation fan attached to a single duct	17.00	18.00		
	Each ventilation system not part of heating or air conditioning system	22.00	23.00		
	Installation of hood system serving any mechanical exhaust, including ducts	22.00	23.00		
	Install or relocate domestic type incinerator	33.00	34.00		
	Install or relocate commercial or industrial incinerator	126.00	129.00		
	Install, relocate or alter any unclassified equipment	22.00	23.00		
	Install Hydronic Heating- up to 1000 sq. ft	24.00	25.00		
	Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	38.00	39.00		
	Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	55.00	56.00		
	Install Hydronic Heating- 5001 sq. ft. and over	83.00	85.00		
	Gas-piping Systems to 5 outlets	17.00	18.00		
	For each additional Gas-piping System outlet, per outlet	5.00	6.00		
15.12.030	**Inspections**				
	Inspections outside normal business hours	110.00/hr	113.00/hr		
	Re-inspection fee	83.00/hr	85.00/hr		
	For which no fee is specifically indicated	83.00/hr	85.00/hr		
	Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	110.00/hr	113.00/hr		

Electrical Code		$ Current Fee	$ Proposed Fee	Calculation	Justification
15.20.010 3	**Valuation of Electrical Work**				
	1.00 to 500	36.00	37.00		
	500.01 to 600	41.00	42.00		
	600.01 to 700	46.00	47.00		

700.01 to 800	50.00	51.00
800.01 to 900	55.00	56.00
900.01 to 1,000	60.00	61.00
1,000.01 to 1,100	64.00	65.00
1,100.01 to 1,200	69.00	71.00
1,200.01 to 1,300	74.00	76.00
1,300.01 to 1,400	79.00	81.00
1,400.01 to 1,500	83.00	85.00
1,500.01 to 1,600	88.00	90.00
1,600.01 to 1,700	93.00	95.00
1,700.01 to 1,800	97.00	99.00
1,800.01 to 1,900	102.00	104.00
1,900.01 to 2,000	107.00	110.00
2,000.01 to 3,000	121.00	124.00
3,000.01 to 4,000	140.00	143.00
4,000.01 to 5,000	158.00	162.00
5,000.01 to 6,000	177.00	181.00
6,000.01 to 7,000	196.00	201.00
7,000.01 to 8,000	215.00	220.00
8,000.01 to 9,000	234.00	239.00
9,000.01 to 10,000	253.00	259.00
10,000.01 to 11,000	271.00	277.00
11,000.01 to 12,000	290.00	297.00
12,000.01 to 13,000	309.00	316.00
13,000.01 to 14,000	328.00	336.00
14,000.00 to 15,000	347.00	355.00
15,000.01 to 16,000	366.00	375.00
16,000.01 to 17,000	403.00	412.00
17,000.01 to 18,000	422.00	432.00
18,000.01 to 19,000	441.00	451.00
19,000.01 to 20,000	460.00	471.00
20,000.01 to 21,000	479.00	490.00
21,000.01 to 22,000	497.00	509.00
22,000.01 to 23,000	516.00	528.00
23,000.01 to 24,000	535.00	548.00
24,000.01 to 25,000	555.00	568.00
25,000.01 to 50,000 = ~~$555~~ $568 for the first $25,000.00, plus ~~$10.62~~ $11 for each additional $1,000.00 or fraction thereof, to and including $50,000.00		
50,000.01 to 100,000 = ~~$1,000~~ 1,023 for the first $50,000.00, plus ~~$7.10~~ $8 for each additional $1,000.00 or fraction thereof, to and including $100,000.00		
100,000.01 and Up = ~~$1,518~~ $1,554 for the $100,000.00 plus ~~$5.89~~ $6 for each additional $1,000.00 or fraction thereof		
Connect all temporary services	35.00	36.00
Work started before the permit was issued	2X times the permit fee	2X times the permit fee
Re-inspection Fees	100.00/hr*	102.00/hr*
Inspections for Which No Fee is Indicated; minimum 1/2 hour charge	100.00/hr*	102.00/hr*
Additional Plan Review, minimum ½ hour charge; for review required by changes, additions or revisions to plans.	100.00/hr*	102.00/hr*
Use of Outside Consultants	Actual Costs**	Actual Costs**
Electrical Plan reviews	65% of Permit Fee	65% of Permit Fee
Failed Final Inspection Fee	100.00	102.00
* Or the total hourly cost to the jurisdiction, whichever is greatest. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits for the employees involved. Minimum charge is one hour.		
** Actual costs include administrative and overhead costs.		

Plumbing Permits		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
15.24.030	**Plumbing and Fuel Gas Permits**				
	For issuing each permit	55.00	56.00		
	For each plumbing fixture on one trap or set of fixtures on one trap (including water, drainage piping and backflow protection)	17.00	18.00		
	For each building sewer and trailer park sewer	28.00	29.00		
	Rainwater systems – per drain (inside building)	17.00	18.00		
	For each water heater and/or vent	17.00	18.00		
	For each gas-piping system of one to five outlets	17.00	18.00		
	For each additional gas-piping system outlet, per outlet	5.00	6.00		

	For each industrial waste pretreatment interceptor including its trap and vent, excepting kitchen type grease interceptors functioning as fixture traps	17.00	18.00
	For each installation, alteration or repair of water piping and/or water treating equipment, each fixture	17.00	18.00
	For each repair or alteration of drainage or vent piping, each fixture	17.00	18.00
	For each lawn sprinkler system on any one meter including backflow protection devices	17.00	18.00
	For atmospheric-type vacuum breakers not included in Item #10:		1.00
	1 to 5 each	17.00	18.00
	over 5 each	5.00	6.00
	For each backflow protective device, other than atmospheric-type vacuum breakers:		
	2 inch diameter and smaller	17.00	18.00
	over 2 inches in diameter	28.00	29.00
	Install Hydronic Heating- up to 1000 sq. ft	24.00	25.00
	Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	38.00	39.00
	Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	55.00	56.00
	Install Hydronic Heating- 5001 sq. ft. and over	83.00	85.00
	For each Fire Sprinkler System	17.00	18.00
	Inspections		
	Inspections outside normal business hours	110.00/hr	113.00/hr
	Re-inspection fee	83.00/hr	85.00/hr
	Inspections for which no fee is specifically indicated	83.00/hr	85.00/hr
	Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	110.00/hr	113.00/hr

Flood Damage Prevention		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
15.30.110	**Floodplain Development Permit**				
	~~Deposit on Permit: Non-Refundable, applied to full Permit Fee~~				
	Non-refundable Application Fee	52.00	53.00		
	Scale of project is determined by the Floodplain Administrator and examples of projects are included in the application:		1.00		
	Small Scale	310.00	317.00		
	Large Scale	776.00	794.00		
	Floodplain Map Revision (CLOMR and LOMR) Application	1,242.00	1,271.00		
	Permit Revisions: half the cost of the original permit				
	Variance Application	776.00	794.00		
	No Fee Specifically Indicated	155.00/hr	159.00/hr		
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)				
	Third Party Technical Review	Actual Cost	Actual Cost		

Contractor Licensing		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
15.36.034	**Classification:**				
	General Contractor (Class A)	441.00	451.00		
	Building Contractor (Class B)	441.00	451.00		
	Building Contractor Restricted (Class Br)	441.00	451.00		
	Residential Contractor (Class C)	441.00	451.00		
	Electrical Contractor	441.00	451.00		
	Low Voltage Electrical Contractor	441.00	451.00		
	Plumbing Contractor	441.00	451.00		
	HVAC Contractor	441.00	451.00		
	Woodstove/Gas Stove Installer	441.00	451.00		
	Gas Service Contractor	441.00	451.00		
	Proprietary Homeowner Contractor	441.00	451.00		
	Specialty Solar Panel Installer	441.00	451.00		
	Specialty Licenses	441.00	451.00		
15.36.038	**Renewal Late Fee:**				
	General Contractor (Class A)	34.00	35.00		
	Building Contractor (Class B)	34.00	35.00		
	Building Contractor Restricted (Class Br)	34.00	35.00		
	Residential Contractor (Class C)	34.00	35.00		
	Plumbing Contractor	34.00	35.00		
	HVAC Contractor	34.00	35.00		
	Gas Service Contractor	34.00	35.00		
	Proprietary Homeowner Contractor	34.00	35.00		
	Specialty Solar Panel Installer	34.00	35.00		

	Specialty Licenses	34.00	35.00		
15.36.050 G	**Certificates of Qualification**				
	Initial Certificate	166.00	170.00		
	Renewal of Certificate	83.00	85.00		
15.36.038	Renewal Late Fee	34.00	35.00		

Demolition Standards		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
15.38.010	**Demolition Permit**				
	~~Deposit on Permit: Non-Refundable, applied to full Permit Fee~~				
	Non-refundable Application Fee	52.00	53.00		
	Demolition Permit	259.00	265.00		
	Permit Revisions: half the cost of the original permit				
	No Fee Specifically Indicated	155.00/hr	159.00/hr		
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)				
	Third Party Technical Review	Actual Cost	Actual Cost		

Grading, Erosion Control, and StormwaterManagement		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
LDR: 5.7	**Grading Permit**				
	Deposit on Grading Permit: Non-Refundable, applied to full Grading Permit Fee	52.00	53.00		
	Individual Residential (Primary + 1 accessory):				
	Statement	207.00	212.00		
	Plan Level	621.00	636.00		
	Multi-Unit Residential (3+ Units)				
	Statement	207.00/unit	212.00/unit		
	Plan Level	362.00/unit	370.00/unit		
	Multi-Lot Residential/Subdivision: Plan Level Only	362.00/lot	370.00/lot		
	Commercial Development: $0.10/square foot of total development area; minimum fee $200				
	~~Permit Revisions: half the cost of the original permit~~				Revisions may be small on a large project and paying half the cost is not reasonable, puts this in balance with scale of revision and recoupes cost.
	Permit Revisions: One Hour Minimum		155.00/hr		
	~~Fee Specifically Indicated: $100/hour/reviewer~~				
	Fee Not Specifically Indicated	$100/hour	155.00/hr		Upped to $155 from $100
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)				
	Third Party Technical Review	Actual Cost	Actual Cost		

Cemetery		**$ Current Fee**	**$ Proposed Fee**	**Calculation**	**Justification**
Res 05-28	**Fees:**				
	Internment - Open/Close Full	510.00	522.00		
	Internment - Open/Close Cremation	72.00	74.00		
	Weekend / Holiday Charge	145.00	148.00		
	Deed Filing Fee	29.00	30.00		
	Winter Charge (Dec 1 - April 30)	145.00	148.00		
	Plot Purchase - Full	437.00	447.00		
	Plot Purchase - Cremation/Infant	145.00	148.00		
	Disinterment - Open/Close Full	656.00	671.00		
	Disinterment - Open/Close Cremation	145.00	148.00		

FISCAL YEAR 2026 BUDGET
REQUEST FOR ADDITIONAL FEE

Fee Title	Special Malt Beverage Permit
Description	A new type of liquor license that is 6 months in length that would apply to event centers.
Municipal Code	Ordinance has been drafted, not yet adopted.
Justification	New type of license to replace use of catering permits specifically at Snow King Events Center
Fee	$1,000
Estimated FY2026 Revenue	$500
State Statute and/or Legal Impact	Allowed by State Statute
Anything else of relevance?	

FISCAL YEAR 2026 BUDGET
REQUEST FOR ADDITIONAL FEE

Fee Title	Fire Hydrant Flow Testing
Description	Fee for Public Works Water Utility Operator effort to do flow testing on hydrant(s) near new developments to allow for data on flow availability in that area as part of a new develoment or re-development. This is required for larger developments to ensure the fire suppression system is adequately sized.
Municipal Code	12.08
Justification	Water Operator time and the Town's treated water are both resources used for these efforts.
Fee	$100 (accounts for total compensation value of a Water Operator for two hours of work)
Estimated FY2026 Revenue	$2,500 (should be routed to Water Enterprise Fund, not General)
State Statute and/or Legal Impact	No conflict.
Anything else of relevance?	

Updated Alternative Revenue Sources

At the March 17, 2025, Town Council Workshop Council discussed and directed staff to explore the following alternative revenue sources as part of development of the draft FY2026 Budget:

- Fees (see staff report)
- Lodging Tax – Town only or Town/County
- Sales Tax – Town Only
- SPET – Town Only (see Sales Tax)
- Economic Development Tax
- Use of Delta Above 25% Reserve
- Property Mills – Town Only

At the April 21, 2025 Meeting Council discussed each of these items and requested follow up information on the three items listed below and this attachment to the report embeds the updates in each item in blue font, respectively:

- Lodging Tax – Town only or Town/County
- Sales Tax – Town Only
- SPET – Town Only (see Sales Tax)

Lodging Tax

Ability to Impose:

- The 5 cents currently assessed by the State is split between state and local government
  - 3 pennies to the State (80% to State Office of Tourism, and 20% to Reserve)
  - 2 pennies to local bodies: Travel & Tourism (TTB), Teton County, and the Town and split as follows:
    - 60% of this revenue goes to the TTB.
    - The remaining 40% of the revenue is split between the County/Town based on point of sale.
- 2 cents locally in 1 cent increments, none is currently assessed.
  - 2 additional cents could be added via community vote
  - Can be joint Town/County ballot or separate – i.e., only in the Town or only in the County
- Must be voter approved
- This funding is separate and distinct from Sales Tax 7 penny limit

Update From April 21, 2025 Meeting Questions

1. Can the BCC veto a Town request for voter approval?
   - No. The state statute does not create interaction between the BCC and the Town when the lodging tax *is being imposed in the Town only by the Town*.
   - Conversely, when this tax is initiated by a tax proposition on the ballot by other acceptable means, which is either **a)** a petition by at least 5% of Teton County voters (i.e., Town residents as well) or **b)** a resolution from the county + 50%+1 of cities, the statute says the "election shall be at the direction and under the supervision of the board of county commissioners."
2. What is the schedule for notifying County Clerk of desire to place a ballot question?
   - In terms of getting a proposition on a ballot, Wyo. Stat. § 39-15-203(a)(ii) dictates use of the bond election statute, which says "[n]ot less than one hundred ten (110) days before a bond election, the political subdivision shall provide written notification to the county clerk specifying the date of the election and the bond question." (Wyo. Stat. § 22-21-103).

3. When is the next available election date?
    - As noted, Wyo. Stat. § 39-15-203(a)(ii) dictates use of the bond election statute, which directs, in summary and relevant part, that:
        - The election shall be held on the same day as a primary election or a general election, or on the Tuesday next following the first Monday in May or November, or on the Tuesday next following the third Monday in August.
        - The Town must notify the county clerk in of the election date no less than 110 days before the election.
        - The question must be crafted to meet statutory requirements for the ballot.
4. Who pays for a special election?
    - It depends.
    - If the ballot proposition is initiated by either **a)** a petition by at least 5% of Teton County voters or **b)** a resolution from the County + 50%+1 of cities, it is paid for by the County.
    - This statute is silent as to financial support when cities elect to put a city-only lodging tax proposition on the ballot, however, the election statute cities are directed to follow indicate that the political subdivision holding the election pays the actual costs or an equitably proportioned share of a concurrent election, as determined by the county clerk.
    - Staff discussed this issue with Clerk Murphy who confirmed there is no cost to add a ballot question on a regular election schedule (v. a special election).
5. Would the funding formula be 60/30/10 or 90/10?
    - The statute dictates that the 60%/30%/10% split of lodging tax revenue *only applies* if the Town collects revenue equal to or greater than $2.78m, from *all three* pennies – 2% from the state lodging tax & 1% from the local lodging tax).
    - Recall the Town has never implemented a Town-only lodging tax. Staff discussed details of the statute – how revenue will be determined exactly in terms of collection periods, cost of living being factored in, how vendors will be taxed for point-of-sale between the Town and County, and various other technical matters – as well as historic collections in Teton County and, to the maximum extent possible, are confident the 1% would generate enough revenue to meet the minimum threshold for the 60%/30%/10% split.
6. What is the length of time for which the tax can be implemented?
    - Wyo. Stat. § 39-15-203(a)(ii) dictates that if the proposition is approved, the same ballot language must be proposed at "the second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter."
    - Notably, the percentage can increase (from 1% to 2%) if desired at one of those subsequent elections.

Estimated Budget Impact of a 1% Lodging Tax:
1 cent of additional Lodging Tax, based upon the FY2026 Budget, would generate approximately $950,000 for the Town. Specifically that revenue would be spent as follows: 30% for visitor impact, 10% to the Town general fund. The remaining 60% is provided directly to the TTB for promotion and not included here.

Sales Tax – Town only
Pursuant to Wyoming Statutes Title 39, Chapter 15, Article 2 Local Sales Tax (AKA "Local Option Tax"), the Wyoming Legislature has provided that local governments may impose certain local sales taxes as explained below:

<u>Municipal (City/Town) Option: General Purpose Sales Tax and/or Special Purpose Excise Tax (SPET)</u>

- 1 penny maximum combined
- 0.25 increments
- This only applies within the Town.
- May be a) all General, b) all SPET, or c) split between General and SPET if the purposes are voted on separately.
- This is in addition to any County taxes, not in lieu of.
- Must be voter approved
- Currently, this is not imposed.

The County Treasurer reports that each penny of Sales Tax (whether it is "state" or "local" taxes) generates, approximately, $24M. The Department of Revenue only tracks collections by county, thus we are not able to separate out the Town. Below staff have provided an estimate of the increased revenue that would be generated *in the County in total* by an increase in Sales Tax collections by 0.25 increments for consideration. Staff estimate that the Town portion of the County wide collections could be approximately 40%-60%.

<u>Increments of Assessments</u>	**<u>County Wide Tax Collected</u>**	**<u>Estimated Town only Collections 40%-60%</u>**
0.25	**$6,000,000**	**$2,400,000 - 3,600,000**
0.50	**$12,000,000**	**$4,800,000 - 7,200,000**
0.75	**$18,000,000**	**$7,200,000 - 10,800,000**
1.00	**$24,000,000**	**$9,600,000 - 14,400,000**

<u>Update From April 21, 2025 Meeting Questions</u>

1. Can the BCC veto Town request for voter approval?
    - The BCC cannot "veto" the Town's request under the current taxing structure.
    - The statute provides two ways to get initiate a proposition to voters.
        - **First**, "if a county has imposed at least . . . 1% of the [general penny sales tax] and has voted to *initially approve or continue* a [County-wide SPET] . . . a city or town within the county . . . may propose [municipal tax] . . . ." This sets out a structure wherein the Town can act: If A or B, then the *city may propose*.
        - Second, however, is the situation when a county does not both of those taxes in place, under which circumstance the law tells us the BCC "*<u>may</u>* adopt a resolution" authorizing cities to propose a municipal tax. This sets out a structure where a county could choose not to put the authorizing resolution in place.
    - Ultimately, at this time, this discretion is **<u>in</u>**applicable to the Town because currently both the taxes cited above are in place in Teton County in accordance with the statute.
2. What is schedule for notifying County Clerk of desire to place a ballot question?
    - In terms of getting a proposition on a ballot, Wyo. Stat. § 39-15-203(a)(vi) dictates use of the bond election statute, which says "[n]ot less than one hundred ten (110) days before a bond election, the political subdivision shall provide written notification to the county clerk specifying the date of the election and the bond question." (Wyo. Stat. § 22-21-103).

3. When is the next available election date?
    - As noted, Wyo. Stat. § 39-15-203(a)(vi) dictates use of the bond election statute, which directs, in summary and relevant part, that:

    - The election shall be held on the same day as a primary election or a general election, or on the Tuesday next following the first Monday in May or November, or on the Tuesday next following the third Monday in August.
    - The Town must notify the county clerk in of the election date no less than 110 days before the election.
    - The question must be crafted to meet statutory requirements for the ballot.
4. Who pays for a special election?
    - The election statute cities are directed to follow indicate that the political subdivision holding the election pays the actual costs or an equitably proportioned share of a concurrent election, as determined by the county clerk.
    - Staff discussed this issue with Clerk Murphy who confirmed there is no cost to add a ballot question on a regular election schedule (v. a special election).
5. Is there a correlation to the County SPET on how long the Town can impose a General or SPET in the Town.
    - It depends.**Option 1**: Town seeks to impose the municipal tax for <u>general purposes</u>.
        - When there is both a general penny in place and a county-wide SPET – i.e., the current tax landscape in Teton County – the statute dictates that the municipal tax cannot be *proposed* until at least 90 days after a county-wide SPET has been approved or continued and must *terminate* no more than 90 days following the end of the SPET. Notably, the statute is not clear on the circumstance – which Teton County has where two SPET pennies are authorized and expire at different times. However, the statutory language favors it expiring with the *latter* expiring SPET (in our case the 2022 SPET, not the 2024 SPET) because the statute requires a minimum of one penny in effect to sustain the municipal tax.
    - Moreover, the amount of the municipal tax cannot exceed the amount of tax that the Town collects from the SPET during the same period. In speaking with the Department of Revenue, staff learned that the Department expects the interaction of taxes in a city only to be an ongoing and fluid conversation with our Finance Director, the County Clerk, and the Department and staff is comfortable working through this process to monitor collections if a tax is implemented by the voters. **Option 2**: Town seeks to impose the municipal tax for <u>municipal SPET</u>.
    - In this case, like county-wide SPET taxes, the tax terminates when the amount specified in the proposition approved by the electors is collected (or the Town may agree to terminate the tax if the tax collected reaches the actual cost of the completed projects). **Option 3**: Town seeks to impose the municipal tax for separate purposes – SPET and general.
    - In this case, there would be two deadlines in accordance with the above two bullets. **Option 4**: Town seeks to impose the municipal tax via a BCC resolution.

6. In this case, the resolution must specify that the municipal tax terminates after 2 years. Does a new Tax need to be voted on every 4 years? Can it be made permanent?
    - The answers to these questions are embedded in the response to Question 5 above.

What percent of sales tax is paid by visitors? Where did the 60% estimate come from and is it accurate?

- Staff finds that there is no definitive source or audited reports to confirm the answer to this question. Per a Wyoming Office of Tourism report prepared by Dean Runyan Associates, approximately 52% of Teton County local sales taxes in calendar year 2023 came from visitor spending. In addition, the State Economic Analysis Division estimates that 55% of sales tax in Teton County is paid for by visitors.

Economic Development Sales Tax

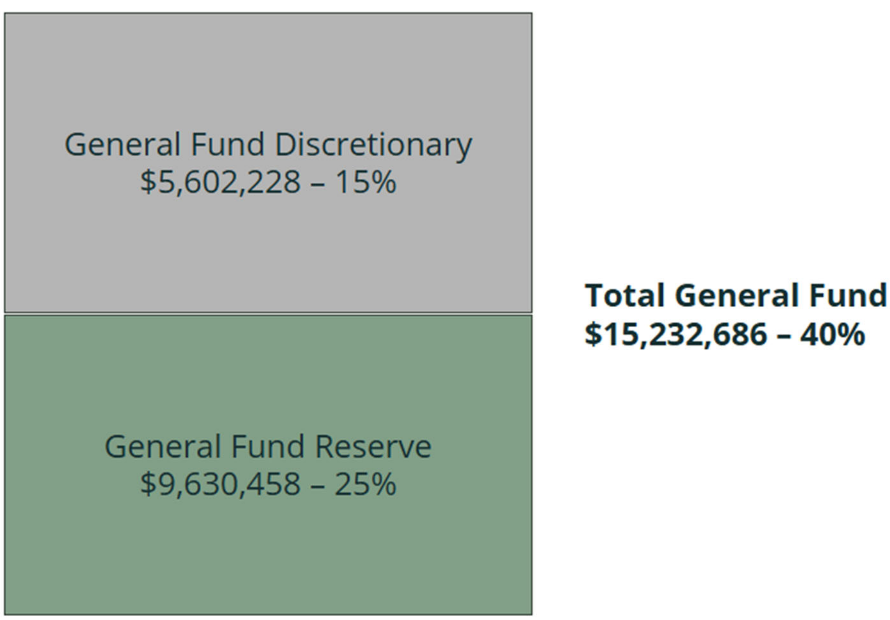
- 1 penny maximum
- Imposed in .25% increments
- Must be used for economic development
- Must be County-wide
- Imposed by Goshen County and Fremont County, but unaware of its use anywhere else in Wyoming
- Must be voter approved
- Not currently available as it goes toward the 7 pennies maximum

General Fund Reserve

The Town does not have a formal General Fund reserve policy. The Town historically has set the General Fund budget reserve target annually during the budget review and adoption process. For FY2026, the Town's General Fund budget reserve target is as follows:

> *"Due to the General Fund's reliance on elastic revenue sources and the historical uncertainty surrounding expenditures, the annual General Fund unreserved ending fund balance target is 25% of that year's estimated net operating expenditures. However, General Fund unreserved ending fund balance will always equal or exceed at least 20% of the prior year's net operating expenditures."*

Based upon this direction, the Town General Fund Reserve for the recommended FY26 Budget would be approximately $9,630,458, with the Total General Fund being $15,232,686, or 40%, leaving the General Fund Discretionary amount at $5,602,228 or 15%. The recommended FY26 Budget recommends using approximately $2.3m of reserves to balance the budget. This would leave approximately $3.3m remaining in General Fund Discretionary funds that could be utilized by Council.



Property Tax Mills

Wyoming state statute allows municipalities to assess up to 8.0 mills. The Town assessed 0.5 mills for Fiscal Year FY2025, and is projected to collect approximately $460,000. A property tax mill levy was first approved by Council in FY2022 and has been approved annually every year since then via the budget process.~~,~~ The County Assessor's office estimates a Town assessed value of $872,388,988. The FY2026 estimated collection from 0.5 mills is $436,194. This estimate includes the impacts of Senate File 69 (SF69). SF69 provides for a 25% exemption on "the first one million dollars ($1,000,000.00) of the fair market value of the single-family residential structure and associated improved land" and "the person claiming the exemption actually resides for not less than eight (8) months of the year." Below is a table presenting projected property tax revenue at 1.0 mill increments for FY2026.

Mills	0.50	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
Projection	436,194	872,389	1,744,778	2,617,167	3,489,556	4,361,945	5,234,334	6,106,723	6,979,112

Upcoming Revenue Generating Election Dates and Ballot Resolution Deadlines

Upcoming Revenue Generating Election Dates and Ballot Resolution Deadlines		
Election Date	Election Type	110 Day Deadline to Provide Ballot Resolution to County Clerk
Tuesday, August 19, 2025	Special	Thursday, May 1, 2025
Tuesday, November 4, 2025	Special	Thursday, July 17, 2025
Tuesday, May 5, 2026	Special	Thursday, January 15, 2026
Tuesday, August 18, 2026	Primary	Thursday, April 30, 2026
Tuesday, November 3, 2026	General	Thursday, July 16, 2026
Tuesday, May 4, 2027	Special	Thursday, January 14, 2027
Tuesday, August 17, 2027	Special	Thursday, April 29, 2027
Tuesday, November 2, 2027	Special	Thursday, July 15, 2027

Town Only 7th Cent Upcoming Election Dates and Ballot Resolution Deadlines		
Election Date	Election Type	110 Day Deadline to Provide Ballot Resolution to County Clerk
Tuesday, November 3, 2026	General	Thursday, July 16, 2026
Tuesday, November 7, 2028	General	Thursday, July 20, 2028
Tuesday, November 5, 2030	General	Thursday, July 18, 2030