Special Joint Meeting

April 28, 2026
9:00 AM - 4:00 PM
County Commission Chambers
Chair: Mark Newcomb

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 and County reserve 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 and to County Commissioners by emailing commissioners@tetoncountywy.gov.

A. To join, click link or copy it to your browser: https://us02web.zoom.us/j/87015772835835
Or join at zoom.com with Webinar ID: **870 1577 2835** or by phone: 1 669 900 6833

II. CALL TO ORDER AND ROLL CALL

III. DISCUSSION/ACTION ITEMS

A. FY26 Joint Budgets

- 9:00 a.m. Introduction
- 9:10 a.m. Transportation/Pathways
- 9:40 a.m. START
- 10:15 – 10:25 a.m. BREAK
- 10:30 a.m. Fire/EMS & Emergency Management
- 11:15 a.m. Housing
- 11:35 a.m. Planning
- 12:00 – 1:30 p.m. LUNCH
- 1:30 p.m. Parks & Recreation
- 2:15 p.m. Jackson Hole Airport
- 2:45 p.m. Energy Conservation Works
- 3:05 p.m. Travel & Tourism Board
- 3:35 p.m. Joint Discussion

IV. ADJOURN

Please note that at any point during the meeting, the Chair or 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.

TETON COUNTY WYOMING

BOARD OF COUNTY COMMISSIONERS

TOWN OF JACKSON WYOMING

TOWN COUNCIL

JOINT INFORMATION MEETING
AGENDA DOCUMENTATION

SUBMITTING DEPARTMENT: Town & County Administration **PRESENTERS**: Tyler Sinclair and Jodie Pond

MEETING DATE: April 28, 2026

SUBJECT: Fiscal Year 2027 Joint Department/Division and Board Budget Review

STATEMENT/PURPOSE

The purpose of this meeting is for staff to present an overview of the Fiscal Year 2027 Joint Department/Division requested and recommended budgets and for the Town Council and the Board of County Commissioners to ask questions, discuss and propose amendments. In addition, the Town and County will be provided with a presentation of the Joint Board budget requests and may consider approval of the Joint Board budgets.

BACKGROUND/ALTERNATIVES

Each year the Town and County meet to discuss and determine the appropriate Joint Department/Division and Board budgets for the next Fiscal Year. Joint Departments/Divisions will be presented and discussed in the following order:

9:00 - 9:10	Introduction
9:10 - 9:40	Transportation/Pathways
9:40 - 10:15	START
10:15 - 10:25	BREAK
10:30 - 11:15	Fire/EMS & Emergency Management
11:15 - 11:35	Housing
11:35 - 12:00	Planning
12:00 - 1:30	LUNCH
1:30 - 2:15pm	Parks & Rec
2:15 - 2:45	JH Airport
2:45 - 3:05	Energy Conservation Works
3:05 - 3:35	Travel & Tourism Board
3:35 - 4:30	Joint Discussion

Administration staff will present a consistent summary slide for each Joint Department/Division, then will be available along with Department Directors to provide additional information and respond to questions. One exception to this will be START, which will be provided with additional time to present the FY27 Route Plan as required pursuant to the Joint Powers Agreement. In addition, this year Housing, Transportation, and Long-Range Planning will present their annual plan along with their proposed budget for FY2027. The next scheduled Joint Meeting to continue discussion and direct amendments on Joint budgets is scheduled for May 12, 2026, with a final joint meeting scheduled for June 1, 2026.

Next, the Joint Boards, Travel and Tourism, Airport, and Energy Conservation Works will be asked to provide a brief overview of their budgets prior to questions and discussion by the Boards. Please see the individual proposed budgets attached. Consideration of the Joint Board budgets for approval may occur at this meeting if the Boards choose or consideration will be placed on May 12, 2026, Joint Meeting.

Town and County staff have provided their individual elected bodies with Joint Department and Board budget information as part of each jurisdiction's individual budget review process for consideration prior to the meeting.

The following Joint Departments/Divisions will not be discussed at the meeting:

- Drug Court
- Animal Shelter
- Victim Services
- Dispatch
- Radio Services

There will be no public comment taken at this meeting. Public comment will be taken at future Town, County and JM meetings after initial presentations and prior to final approvals.

COMPREHENSIVE PLAN ALIGNMENT
To successfully implement the Comprehensive Plan, the Town Council and County Commission must set priorities, be strategic, and be disciplined. 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."

STAKEHOLDER ANALYSIS
All residents of Teton County.

FISCAL IMPACT
Fiscal impact varies based on direction received today.

STAFF IMPACT
Town and County staff have spent hundreds of hours preparing the recommended budgets.

LEGAL REVIEW
N/A

ATTACHMENTS
Joint Department Budget Summaries
Jackson Hole Airport Board
Energy Conservation Works
Travel and Tourism Board

RECOMMENDATION
Provided in the proposed Fiscal Year 2026 Budget documents.

SUGGESTED MOTION
None at this time.

Joint Department Budget Cover Sheets

FISCAL YEAR 2027

Jackson Hole Fire/EMS

BUDGET SUMMARY
FISCAL YEAR 2027

Prepare. Prevent. Protect.

Overall Expenses

The overall Fund 13 requested expense for FY 2027 is $10,863,964 which represents an increase of $411,655 from adopted expenses in FY 2026. A 3.9% increase. Non-payroll expenses are increased by $165,128, a 6.1% increase.

See the Budget Change Justification section below for details for specific budget lines.

FY 2027 Expense Request vs. FY 2026		
Category	**FY 2027**	**FY 2026***
Salaries (includes requested additional FTE)	$ 4,693,962	$ 4,426,396
Benefits (excludes employer's share voluntary disability, cell phone stipend, volunteer call-pay, wildland fire pay, and overtime. These are included in operating expenses below.)	$ 2,168,707	$ 1,903,257
Additional position request (salary and benefits)	$168,361	
Non-Payroll Operating Expenses	$ 2,872,784	$ 2,707,656
Capital	$ 960,150	$ 1,415,000
Total Expenses (Fund 13)	**$ 10,863,964****	**$10,452,309**

**Per FY 2026 adopted budget as shown in OpenGov.*
*** Provisional- These figures represent the Workforce Plan for Fund 13 in OpenGov at the time this document was submitted.*

Overall Revenue

The overall revenue projection for FY 2027 is $1,164,464. This reflects a $194,464 increase over FY26 adopted. Actual FY26 revenues are projected to be higher than budgeted due to the significant increase in fire and electrical permits and collection rates on EMS transports.

EMS transport revenue during FY27 is expected to increase due to the transition to a new third-party billing company Additionally, the new 2025 fee schedule introduced several new Prevention Division fees, including fire permit fees, plan review fees, existing building inspection fees, and reinspection fees.

The projected revenue for FY 2027 will offset the total operating budget by an estimated 10.7%.

FY 2027 Revenue Projection vs. FY 2026		
Category	**FY 2027**	**FY 2026***
EMS Transport Revenue	$750,000	$600,000
Fire Inspections	$15,000	$20,000
Fire Plans Reviews	$25,000	$20,000
Fire Permits	$25,000	$20,000
Electrical Permits- County Reimb.* **	$300,000	$300,000
Electrical Plan Reviews (direct off set of WC3 plans review expenses through fees)	$37,464	-
Special Events	$12,000	$10,000
Wildfire Deployments	tbd	
Sale of Surplus Property	tbd	
Total Revenue	$1,164,464	$970,000
Total Expenses Offset by Revenue	10.7 %**	9.28 %
Total Net Cost to Teton County	**$9,699,500****	**$9,482,309**

**Per FY 2026 adopted budget as shown in OpenGov.*
*** Provisional- These figures represent the Workforce Plan for Fund 13 in OpenGov at the time this document was submitted.*
****Actual FY25 Electrical Permits collected was $591,124 and FY26 collections are projected at $760,000.*

Budget Changes

The bullets below provide explanations for changes in operating expenses and revenue for FY 2027 as compared to FY 2026.

Net Cost to the County is increased by $ 217,191, or 2.3%.

Overall payroll expenses have increased due to the inclusion of the 3% COLA increase and the 3% merit increase in salary, increases in benefits, as well as a proposed additional position. See the Personnel section below for details on the proposed additional position. (Salary increases are presented with the understanding that these figures are provisional and ultimately determined by the Board of County Commissioners).

Non-payroll operating expenses are increased by $165,128, a 6.1% increase. This is driven by a variety of factors including increased cost of supplies and services, a return to out-of-state training, contractual increases, the addition of Early Detection Wildfire cameras and other smaller line items (see justification below).

- **Volunteer Call Pay** expenses consist of stipend-based incentives provided to volunteer members for call responses and training participation, in accordance with established policy. The requested increase reflects a total growth of 10 percent, driven by a recommended 3 percent adjustment to stipend rates—which have remained unchanged for several years—and by higher levels of eligible volunteer response and training engagement.
- **Overtime** expenses are being held flat through overtime management, scheduling practices, and staffing coordination. However, a portion of overtime remains variable and is driven by emergency call-backs, illness or injury coverage, and large-scale incidents.
- **Dispatch** expenses have increased by 4.6%, largely due to COLA and merit increases.
- **Travel and Training** expenses have increased in alignment with county guidance allowing out-of-state travel in FY 2027, as well as a return to essential continuing education that was deferred in the previous fiscal year due to budget reductions. These expenses support a broad range of needs, including volunteer training, staff education, paramedic training, fire and EMS training equipment and supplies.
- **EMS Billing Fees** expenses have been decreased due to a transition to a new third-party billing company with a reduction in fees from 10% of collected, with the previous vendor, to 5% of collected with the new vendor.
- **Professional Services** expenses reflect the addition of funds for specialized consulting to support several key projects, including the potential development of a new fire station and multiple wildfire mitigation efforts that will require professional expertise.
- **Health and Wellness** expenses have decreased with the implementation of updated physical examination standards adopted from the revised National Fire Protection Association (NFPA) 1582 guidelines. These standards provide a more targeted and evidence-based approach for evaluating each member, thereby avoiding unnecessary and costly testing and focusing assessments on those who meet specified criteria.
- **IT Maintenance** expenses have increased with the addition of the Wildfire Early Detection

camera system.

- **Volunteer Life and Disability Insurance** expenses have decreased with the transition from TransAmerica to Voya for supplemental insurance.
- **Idaho Fire Contract (Alta)** has increased by $20,000 per the contractual agreement approved by the Board of County Commissioners in February.
- **Fire Emergency Suppression Account** is a state-managed fund used to pay for costs associated with wildfire suppression efforts that exceed local resources with rates set using a standardized cost-share formula.
- **Electrical Inspector Expenses** have increased due to the addition of outsourcing Electrical Plans Reviews. These expenses are fully recouped through fees which are assessed at the time of service.
- **Fire/EMS Capital** requests include equipment replacements, facility maintenance, and the recommendation to transition to a capital apparatus fund model to ensure stable, predictable financing for future fire and EMS vehicle replacements. See the capital section below for details.
- **Emergency Management capital** requests include $750,000 for a county-wide Protective Action Plan and $340,000 for outdoor warning siren maintenance and installation of 4 new sirens. The protective action plan request would cover plan development, traffic engineering/modeling, and an exercise for evacuation, shelter-in-place, and area exclusion protective actions for all areas of Teton County.

FEES & CHARGES

Fees are generated from several sources including Prevention Division fees, EMS transport fees, and Special Event coverage fees. In 2025, the EMS fees were realigned with industry standards and in 2026 a new third-party billing company was engaged.

The first Fire Prevention fee schedule was adopted in 2024. Because the fees required adoption by both the Town and the County, collection did not begin until January 1, 2025. The schedule introduced several new fees, including fire permit fees, plan review fees, existing building inspection fees, and reinspection fees.

JHFEMS recently consolidated and simplified the Prevention fee schedule to make it easier for contractors to understand and use. As part of that update, the construction reinspection fee was increased. These fees have generated new revenue that the department had not previously collected.

As of FY26 to date, the following amounts have been collected:

- Fire Inspection Fees: $15,008.50
- Fire Permit Fees: $23,091.25
- Fire Plan Review Fees: $32,924.78

This represents $71,024.53 in new revenue generated through the Fire Prevention fee schedule.

PERSONNEL

JHFEMS is requesting one new position for FY 2027: a Division Chief of Training & Wildfire. This role would oversee comprehensive training for more than 100 personnel and manage the department's wildfire readiness program, including suppression oversight, equipment needs, and certification management for over 70 wildland firefighters.

The Training Division has been operating with insufficient staffing since 2023, when operational demands reassigned the Training Battalion Chief, leaving a single Training Captain to manage an unsustainable workload. Consolidating wildfire program responsibilities under a dedicated chief is also critical as regional wildfire risk increases.

The position offers opportunities for revenue offset through cost-sharing for certification courses and improved coordination of wildfire deployments, which have previously generated revenue, such as a 2024 Nevada assignment that brought in over $21,000.

Additional details are provided in the Request for Additional Personnel form.

CAPITAL

Jackson Hole Fire/EMS is recommending transitioning to a capital apparatus fund model to ensure stable, predictable financing for future fire and EMS vehicle replacements. Because modern apparatus often takes several years from order to delivery, relying on single-year budgeting creates operational and financial challenges, including the need to carry unspent funds across multiple fiscal cycles.

By setting aside dedicated funding annually, the department can smooth out large capital costs, plan purchases more effectively and ensure that essential apparatus are ordered and received on schedule to support long-term service reliability.

Fire/EMS Capital Requests FY27

CAP EXP Computers	FY 27	
iPad & laptop replacements	$ 9,500	Directed by IT to put hardware back in our department budget
	$ 9,500	
CAP EXP Equipment/Facilities		
Stations 2, 6, 7 & Training facility Master Planning	$ 75,000	
Chest Commpression device	$ 22,000	
Starlink device	$ 8,150	
Admin. building exterior staining	$ 20,000	
UAS replacement	$ 30,000	
Station Alert system (Station 6)	$ -	on hold for St. 6 master planning and remodel
Sub total	**$ 155,150**	
CAP EXP Apparatus/Vehicles		
Training Division Command Vehicle	$ 75,000	Includes upfit (lights/siren, radio, etc.)
Tender 47	$ 559,991	To be delivered in FY27
Sub total	**$ 634,991**	
Fire Apparatus fund deposits		
Ambulance	$ 195,000	Delivery FY28 ($195,000 balance in FY28)
Tender 77	$ 285,000	Delivery FY28 ($285,000 balance in FY28)
Engine 21	$ 250,000	($250k FY28, $250k FY29, $250k FY30)
Sub total	**$ 799,641**	
Total Capital	**$1,599,282**	
FY25 adopted	$ 1,441,332	
FY24 actual	$ 191,351	*FY24 $1,254,400 budgeted- mini-pumpers & comm. vehicle, carry-over for delivery delays
FY23 actual	$ 1,306,484	
Fund 37-4-037-013-001		
Hoback Fire Suppression Hydrants	**$ 850,000**	

ADDITIONAL FUNDING OPPORTUNITIES

WILDFIRE MITIGATION

Given Teton County's increasing wildfire exposure and the priorities outlined in the Community Wildfire Protection Plan (CWPP), investing in additional community-scale mitigation actions is essential to safeguard residents, protect critical infrastructure, and ensure our long-term resilience.

Several options exist for adopting a more proactive wildfire-mitigation approach, supported by science-based tools such as a **Fire Pathways analysis**, which helps us understand how wildfire is likely to move through the valley and identify the most strategic locations for fuels reduction, home-hardening, and community protection efforts.

Completing a Study Area Assessment for the Town of Jackson and South Park would cost $25,000, with a similar assessment for Alta and Grand Targhee estimated at $8,000. There is also an opportunity to partner with the Teton County Conservation District and the Teton County, Idaho Fire District to support this work. We recommend advancing this option in FY26 to inform broader mitigation efforts, including fuels treatment, homeowner and HOA education, and critical infrastructure protection.

Expanding **fuels mitigation** work—including mechanical thinning, prescribed fire, defensible-space treatments, and a dedicated county fuels crew—provides meaningful, on-the-ground risk reduction that our local fire agencies and federal partners cannot achieve alone given the current pace and scale of treatment needed.

Strengthening our **evacuation planning** is equally important to ensure that residents and visitors can move safely and efficiently during fast-moving wildfire events, especially in areas with limited road access and high seasonal population turnover. The FY27 Emergency Management budget request currently has requested

Programs like a **Zone-Zero cost-share** initiative help residents harden their homes and remove the most hazardous fuels immediately adjacent to structures, creating shared responsibility and accelerating community adoption of best practices. A Zone-zero cost share is best employed in conjunction with a Fire Pathways analysis where cost-share funds can be focused on the areas of the community where there is the most risk. Budgeted funds could start at $ $20,000-$50,000 for a pilot program.

A dedicated **Division Chief of Training and Wildfire** would provide countywide leadership to coordinate suppression readiness, improve interagency operations, and oversee the growing portfolio of wildfire-focused mitigation efforts.

Finally, investing in **critical infrastructure protections** such as communication facilities, power distribution assets, water supply points, and key public buildings—reduces the likelihood of cascading failures during wildfire emergencies. Establishing **safe-air spaces** in public facilities also ensures community members, especially vulnerable populations, have reliable refuge during extended smoke events.

Together, these actions position Teton County to become a wildfire-resilient community capable of withstanding, responding to, and recovering from increasingly severe wildfire scenarios.

ADAMS CANYON STAFFING

The 2025 Standards of Coverage identified South Park and Hoback as areas needing enhanced fire and EMS services, especially with expected growth. Portions of these communities currently fall outside recommended response times, and continued development will add call volume to already busy stations.

Station 7 (Adams Canyon) is volunteer-staffed and serves multiple county functions, but staffing it as an additional fire/EMS station would significantly improve response times to the southern end of the county and increase overall capacity.

Fire/EMS recommends beginning a planning process to outline facility needs and phased staffing, potentially adding three personnel per year over three years. The intention is to include these incremental staffing requests in the FY28–30 budget cycle.

GROS VENTRE FIRE STATION

The Friends of the Gros Ventre Fire Station (FGVFS) non-profit has petitioned the county for an additional fire station serving the North Gros Ventre Area, known as Station 8.

A public/private partnership is proposed by FGVFS with pledges for $8,000,000 for planning, design, permitting, construction, furnishing, and equipment. In the proposal, Teton County would own and operate the station, with volunteer operations commencing upon completion.

Through the Standards of Cover (SOC) project, Fire/EMS assessed call volumes, incident types, and response times throughout the county. In addition to other areas of the county, the North Gros Ventre area has been identified as an area that would benefit from additional services.

The County Commissioners have directed the development of an MOU with FGVFS to explore the development of the station. Initial start-up costs in excess of construction are estimated at $1,737,098, with ongoing annual expenses at $104,846.

Fiscal year 2027 expenses are estimated at $75,799 related to the initiation of volunteer recruitment & equipping of 8 volunteers in preparation for FY 2028 training.

TETON COUNTY ■ JACKSON

PARKS & RECREATION

Fiscal Year 2026-2027 Budget Narrative

Executive Summary

The Teton County / Jackson Parks & Recreation (TCJPR) Department's FY2027 budget is a balanced proposal totaling **$12,763,179**. This includes a robust capital plan of **$3,270,000** focused on addressing aging facilities and equipment while delivering new amenities identified as community priorities. The FY27 budget is designed to balance the maintenance of high-quality community assets with strategic growth to meet increasing demand. This budget focuses on operational sustainability, critical infrastructure repairs, and enhancing public engagement.

Key Financial Figures:

- **Total Budget (Balanced):** $12,763,179
- **Operating & Personnel:** $9,493,179
- **Capital:** $3,270,000

Year-Over-Year Budget Changes (FY26 → FY27)

Operating Budget Comparison

The FY27 operating budget (personnel + non-payroll operations) totals **$9,493,179**, an increase of **$665,292** over the FY26 adopted operating total of **$8,827,887**, representing a **7.5%** year-over-year increase. This growth is driven by routine wage adjustments, the addition of key positions, and the restoration of full operational capacity across all divisions.

Capital Budget Comparison

The FY27 capital budget totals **$3,270,000**, up **$2,267,401** from the FY26 capital budget of **$1,002,599**, representing a 226% increase. This sharp rise reflects significant infrastructure demands, including Recreation Center aquatics repairs, boiler and mechanical upgrades, and major park and pathway reinvestment needs identified through recent assessments.

Total Budget Comparison

Overall, the FY27 proposed budget of **$12,763,179** reflects an increase of **$2,932,693**, or **29.8%**, over the FY26 adopted budget of **$9,830,486**. This growth is predominantly capital-driven, with additional increases in staffing and operational capacity aligned with community demand and facility stewardship needs.

Department Snapshot (ending FY25)

50 Full-time Employees + **23** FTEs (Actual headcount typically ranges from 50-80 staff)

1 Recreation Center (80,600 sq ft):

- **249,117** annual visits
- **8,545** active memberships

78 programs and **16** community events

6,040 program participants

1,678,137 pathway counts (may include duplicate users across multiple counters)

584 park facility rentals

102 permits issued

Parks & Open Space

Category	Total #	Total Acres	County #	County Acres	Town #	Town Acres
Parks & Open Space	**30**	**982**	15	878	15	104
Anticipated Future Sites	**13**	**1037**	13	1037		

Pathways & Trails

Category	Total Miles	County Miles	Town Miles
Pathway System	**47**	42.5	4.5
Trails	**18.6**	15.6	3

Urban Forestry

Category	Total	County	Town
Trees	**5,344**	1,817	3,527
• Actively Monitored	**1,700**	500	1,200

Non-Park Assets

Category	Services	Total	County	Town
County/Town Facilities	Landscaping & snow removal	**39**	20	19
Right-of-Way (ROW)	Landscaping	**3.5 mi**		3.5 mi
Sidewalks	Snow clearing	**23 mi**		23 mi

Key FY27 Budget Changes

The FY27 budget reflects targeted adjustments to improve financial transparency, address deferred maintenance, strengthen community services, and align resources with growing operational demands. Key changes from FY26 include:

Recreation Center Master Fee Schedule Update

A proposed Master Fee Schedule update (effective July 1, 2026, pending approval) is expected to generate approximately $230,690 in additional annual revenue. The update improves pricing consistency, supports long-term cost recovery, and helps ensure the Recreation Center remains financially sustainable while maintaining discounted access for seniors and priority user groups.

Addition of Public Engagement Specialist

The budget includes a new Public Engagement Specialist position to improve community communication, public transparency, and outreach across departmental services and projects. This role will support public information efforts, program marketing, and community engagement, while allowing operational staff to remain focused on service delivery.

Addition of Natural Resources Coordinator

A new Natural Resources Coordinator position is proposed to oversee Snake River management and support the growing complexity of open space and natural resource operations. This position strengthens safety oversight, environmental stewardship, permitting coordination, and long-term sustainability of river and natural resource programs.

Snake River Management Transition to Dedicated Fund

Beginning in FY27, Snake River Management will transition to a dedicated fund to improve financial transparency and align commercial river permit revenues with program expenditures. This change supports the long-term goal of operating the river program on a break-even basis while maintaining safety and stewardship responsibilities.

Deferred Maintenance and Infrastructure Investment

FY27 increases funding for deferred maintenance at the Recreation Center and across the park system, including repairs identified in the aquatics commissioning report, infrastructure lifecycle replacements, and park system improvements. These investments reduce the risk of emergency repairs and extend the useful life of public assets.

Capital Investment in Community Infrastructure

The capital plan includes major investments in Karns Meadow Park improvements, Recreation Center pool replastering, vehicle and equipment replacement, and strategic planning efforts. These projects expand system capacity, improve accessibility, and address aging infrastructure.

Fund Balance & Restricted Revenues

The financial foundation of the department remains strong. As of March 2026, Fund 19 (Parks & Recreation) maintains a balance of **$11,713,965**. This fund serves as the primary vehicle for departmental operations, capital projects, and strategic reserves.

It is important to note that the current fund balance does not fully reflect personnel expenses that have not been correctly accounted to Fund 19 in FY26 reporting. While **$7,044,665** was budgeted for FY26 salaries and benefits, only **$913,827** is reflected as expended as of February 2026. This discrepancy indicates that a significant portion of personnel costs has not yet been properly recorded against the fund, meaning the reported fund balance is temporarily overstated and will decrease as personnel expenses are fully accounted for in the system.

Fund 19 is also subject to the County's **Special Revenue Fund Balance Policy**, which requires maintaining a minimum fund balance equal to 15% of prior year audited revenue (excluding intergovernmental transfers), with the minimum unassigned fund balance calculated after the year-end audit. For FY26, Fund 19 must maintain a minimum fund balance of **$1,524,861** to remain in compliance with this policy. Even after accounting for personnel corrections and planned expenditures, the department anticipates remaining above the required minimum threshold, preserving financial stability and flexibility for future needs.

The department also tracks restricted revenue streams designated for specific growth-related impacts. These exaction fees are utilized for the acquisition and development of parkland to ensure service levels keep pace with community development:

Note on Net Availability: The County Park Exaction balance shown below represents the department's net available funding. While the mandatory 33.3% distribution to the Teton County School District (TCSD) is held in this account until the end of the fiscal year, that portion has been excluded from the figure below to reflect the actual funds available for departmental projects.

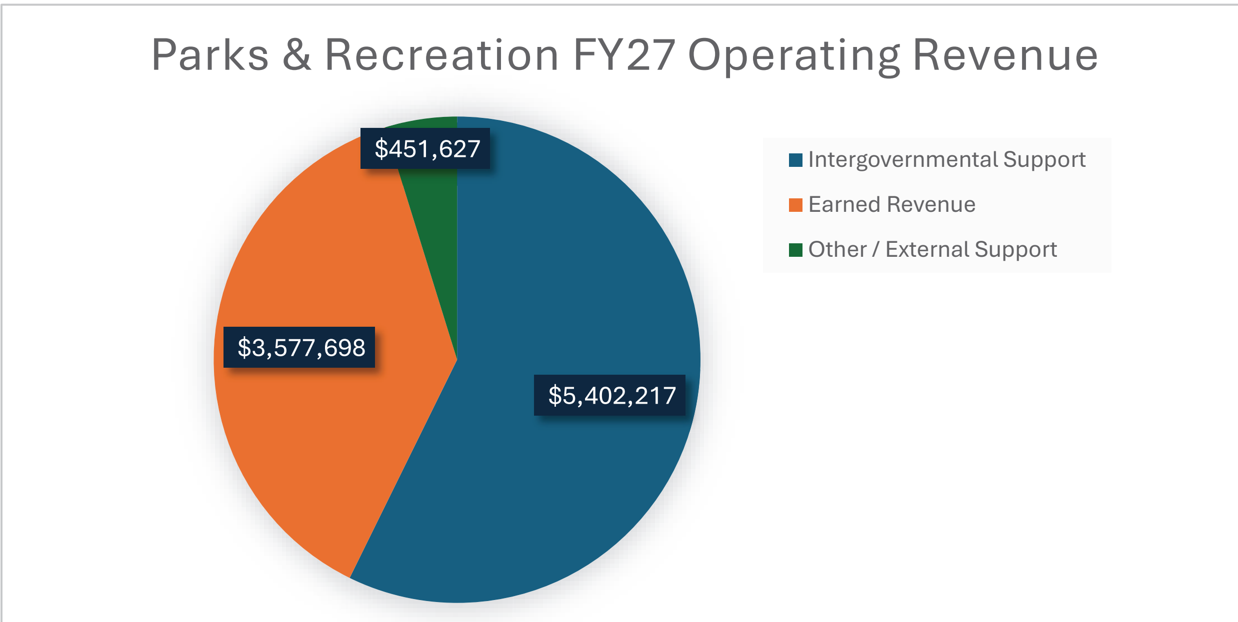
- **Town Park Exaction Fees:** $609,157 (as of February 2026)
- **County Park Exaction Fees:** $740,061 (as of March 2026)

Operating Revenue & Cost Recovery

Excludes Capital Improvement Projects (CIP) and dedicated capital reimbursements.

The department's revenue strategy focuses on a diversified mix of user fees, intergovernmental support, and variable external sources.

Revenue Sources (Total: $9.43M)



1. **Intergovernmental Support ($5.4M, 57%)**
   - **Town & County Reimbursements ($4.99M)** Core funding from Town and County operating support, reflecting the joint powers structure of the department.
   - **Specialized Transfers ($415k)**: This includes the 30% Lodging Tax Transfer ($355,000) for visitor impact-related services and Teton County School District #1 Recreation District funding ($60,000).
2. **Earned Revenue ($3.58M, 38%)**
   - **Rec Center Memberships & Services ($2.76M):** The primary earned revenue source, including all passes, facility rentals, and internal program revenue.
   - **Program Fees ($560K):** Revenue generated from youth and sports programs, and community recreation programs outside of the Recreation Center.

- **River Permits ($216k):** Commercial outfitter permit revenue that supports river management operations, safety oversight, and ongoing stewardship of river recreation activities.
- **Park Facility Rentals ($39K)**: Revenue from park shelter reservations, special event permits, and other park system rentals.

3. **Other Revenue & External Support ($453K, 5%)**
    - **Non-Operating ($362k):** Primarily driven by interest income and other miscellaneous sources (e.g., lease revenue, reimbursements) that support overall financial stability but are not directly tied to core operations.
    - **Grants, Donations & Sponsorships ($91k):** External funding sources that help support specific programs, initiatives, and community enhancements, though these revenues can vary significantly from year to year.

Proposed Master Fee Schedule Update

Starting July 1, 2026 (pending approval), TCJPR proposes implementing new rates under an updated Master Fee Schedule designed to improve pricing consistency and support long-term cost recovery at the Recreation Center. The update is estimated to generate an additional $230,690 in annual revenue specifically from the Recreation Center.

Cost Recovery Framework

The department applies a tiered cost-recovery model based on the 2018 TCJPR Strategic Plan, ensuring that tax subsidies are prioritized for services with broad community benefit while individualized or premium services recover proportionally higher costs. This framework guides pricing, program design, and long-term financial planning.

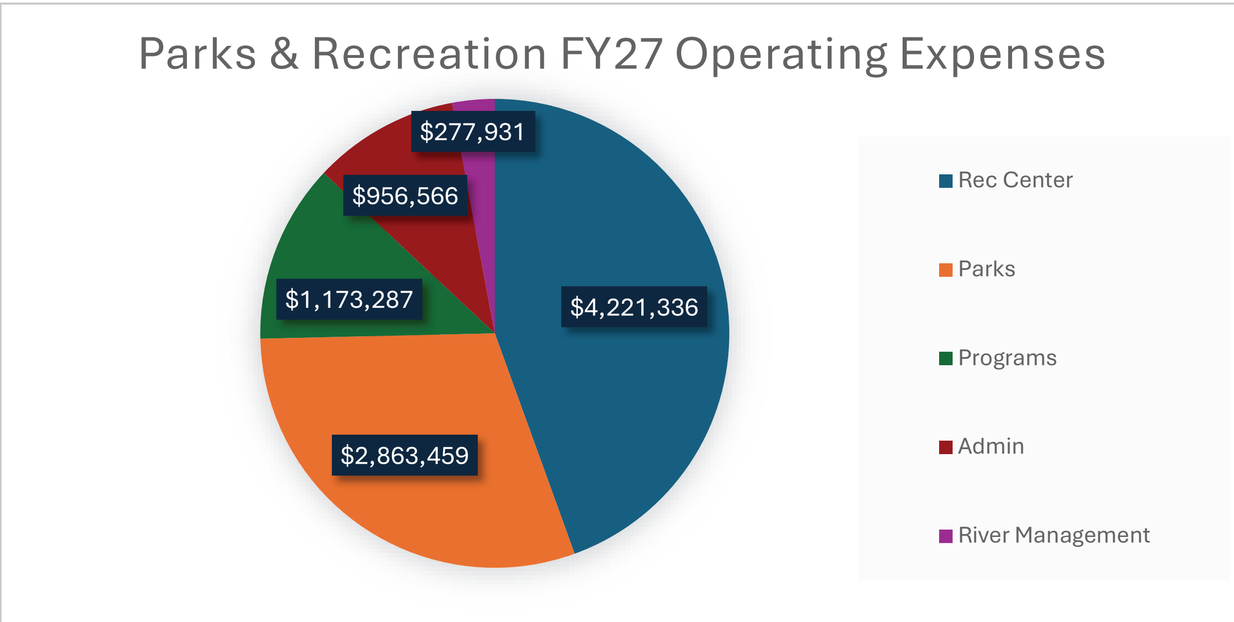
Current Cost Recovery Performance

Internal analysis indicates that the Recreation Center concluded FY25 with a cost-recovery rate of approximately 64%, placing the facility at the lower end of the department's minimum target range of 60%–75%. This performance exceeds the national industry average for public recreation centers (40%–60%) but provides limited flexibility to absorb inflationary pressures, increasing maintenance costs, and aging infrastructure needs without increasing reliance on Town and County general fund support.

Operating Expenditures & Service Delivery

Excludes Capital Improvement Projects (CIP) and dedicated capital reimbursements.

Allocating **$9,493,179** to operations and personnel, the FY27 budget prioritizes the human capital required to maintain high service standards.



Personnel: $7,289,115 (77%)

As a service-oriented department, personnel is our largest investment. This covers 52 full-time employees (including 2 new positions) and approximately 23 full-time equivalents (FTEs) in part-time and seasonal roles.

- **Priorities:** Ensuring competitive wages to retain specialized staff (lifeguards, park technicians, and program coordinators) in a challenging housing market.
- **Strategic Investment:** Includes the request for a **Public Engagement Specialist** ($115,805) to improve community communication and a **Natural Resources Coordinator** ($154,257) to manage Snake River operations and the increasing complexity of our open spaces.

Justification: Public Engagement Specialist

With over 249,000 annual Rec Center visits, 6,000 program participants, and millions of tourists visiting Jackson and its parks, the sheer volume of content creation required to maintain a professional presence exceeds the bandwidth of staff already managing. Marketing is no longer a "side task"; it is a full-time operational requirement.

To provide a complete picture of how we compare to our peers, the following table breaks down full-time marketing positions specifically housed within the department.

Agency	**Population (Approx.)**	**Full-Time Employees**	**Marketing Position(s)**
Snyderville Basin Special Recreation District (UT)	23,000	~40-50	Community Outreach Manager; Community Outreach Supervisor; Marketing Supervisor; Events & Outreach Lead Coordinator
Aspen Parks & Recreation (CO)	7,000	~30-40	Director of Special Events & Marketing; Marketing Coordinator
Park City Recreation (UT)	8,400	~45–55	Division Manager (Marketing & IT)
Vail Recreation District (CO)	4,500	46	Director of Marketing & Communications
Breckenridge Recreation (CO)	4,900	31	Communications & Marketing Coordinator
TCJPR	**23,000**	**52**	**(None)**

Notably, while our department size and resident population is comparable to or larger than many of these mountain resort peers, we are the only agency without a dedicated communications or engagement professional.

While current staff proactively manage basic outreach, they are primarily subject matter experts in recreation, safety, and operations. Every hour a Recreation Supervisor spends on graphic design or media response is an hour taken away from training, program development, and facility oversight.

The department maintains a strong, collaborative relationship with the County's central marketing team. However, their mandate is to serve the entire County organization. County-level staff focus on high-level, organization-wide messaging and strategic initiatives. They do not have the capacity to manage the daily, granular updates required for a high-traffic service department (e.g., pool temperature updates, program registration deadlines, or pathway snow clearing alerts). Parks and Recreation requires high-frequency, immediate communication. Relying on a centralized county resource for daily operational messaging creates bottlenecks that lead to missed deadlines and delayed information for the public.

Further, as a joint Town/County department, TCJPR operates under a unique governance structure that requires a "double-duty" approach to communication. Unlike standalone departments, every major initiative, budget update, and capital project must be tailored for two distinct governing bodies, two sets of administrative leadership, and a combined tax base with varying priorities.

This position will serve as the department's dedicated marketing and communications lead, managing the entire Parks & Recreation brand across all platforms and touchpoints. By centralizing content creation, messaging, and media responses, the role ensures consistent, professional communication while freeing program and facility staff to focus on core responsibilities. It will provide high-frequency, timely updates, maintain visual and messaging standards, and proactively identify opportunities to promote programs, generate revenue, and strengthen public engagement—functions that cannot be reliably delivered through existing staff or the County's centralized marketing team.

The Financial Impact of Communication Errors

- **Revenue Leakage:** Marketing mistakes, such as publishing incorrect registration dates or publishing late, lead to direct revenue loss and administrative "clean-up" costs. For a department projecting $3,577,698 in annual earned revenue, precise communication is a financial necessity, not a luxury.
- **The Cost of Damage Control:** Inaccurate public framing requires dozens of hours of senior leadership time to correct. These errors create "reputation debt," forcing the Director and Board into reactive crisis management rather than proactive planning.
- **Missed Membership Growth:** With 8,545 active Rec Center memberships, a fragmented or unprofessional brand narrative directly impacts retention. Inconsistent marketing creates public confusion regarding facility value, leading to stagnation or decreases in the $3.58M earned revenue portfolio.

Direct Revenue Generation & Growth

This position is tasked with expanding the department's $3.58M earned revenue portfolio through targeted growth in three key areas:

- **Membership & Program Capture:** With 8,545 active memberships, even a 2–3% increase in retention and acquisition driven by professionalized marketing would significantly offset the position's cost.
- **External Support & Sponsorships:** This position will proactively manage the Donations and Sponsorships portfolio. Centralized management provides the stability needed to turn these fluctuating figures into a reliable, growing funding stream.
- **Facility Utilization:** Professionalized outreach will ensure that facility rentals and program registrations are maximized relative to seasonal capacity.

Expected Outcomes

- **Increased Revenue:** Measurable growth in memberships, sponsorships, and program participation.
- **Risk Reduction:** Fewer public-facing errors and a significant reduction in executive time spent on crisis communication.
- **Transparency:** Improved public understanding of department services and financial stewardship.

Operations (non-payroll expenses): $2,204,064 (23%)

Operating funds support the day-to-day maintenance of facilities and the delivery of 78+ unique programs. This budget targets the restoration of service levels and maintenance cycles that were previously curtailed. The FY27 proposal allows the department to catch up on deferred maintenance and return to the service levels necessary to provide high-quality, safe, and sustainable parks for the public.

Focus

Addressing critical deferred maintenance at the Recreation Center and across the park system to protect public assets and maintain reliable service levels. This budget prioritizes essential infrastructure repairs, including natatorium improvements identified in the facility audit, to reduce the risk of costly emergency failures and extend the Recreation Center's useful life. In the Parks Division, funding restores service capacity and begins addressing a backlog of park system needs.

Strategic Initiatives

- Includes funding to support the Board-endorsed transition to electric and battery-powered tools and equipment, improving operational efficiency, reducing emissions and noise, and aligning with long-term sustainability goals.

Cost of Service & Jurisdiction Allocation

The Town of Jackson and Teton County jointly fund Parks & Recreation under a longstanding Joint Powers Agreement (JPA). As part of this agreement, the two elected bodies are currently engaged in a process to renegotiate the JPA and associated governance elements. This review includes updated cost-of-service analysis and evaluation of possible future governance models but does not affect the budgeted allocation for FY27.

Under the current Joint Funding Memorandum of Understanding, the funding split for FY27 and is predetermined at 60% Teton County and 40% Town of Jackson. This ratio applies to both operating and capital contributions unless the two bodies agree to modify the JPA.

Operating Cost of Service Summary

To support transparency and consistency in joint funding, the department conducted a cost-of-service analysis comparing how Parks and Recreation services are delivered across the community.

Parks Division – Jurisdictional Analysis

The FY26 analysis identifies a net operating cost of **$2,757,498** for Parks services. Based on where services are delivered (e.g., Town sidewalks and ROWs; County pathways & trails), the jurisdictional cost-of-service distribution reflects a **62% Town / 38% County** split for parks operations.

This jurisdictional analysis is not used for FY27 funding—because the 60/40 split is already established—but it provides a transparent understanding of service distribution.

Because Recreation Center user residency data is not currently tracked, a jurisdictional cost-of-service distribution analysis for Recreation Center operations cannot be accurately completed at this time.

Summary

For FY27 budgeting purposes, the department will apply the **60% County / 40% Town** cost share as required under the current Joint Funding MOU. The jurisdictional Parks analysis and population-based Recreation Center methodology provide context for how services are delivered and how costs align with community benefit, but do not alter the FY27 funding structure.

Capital Improvement Plan (CIP)

The **$3,270,000** capital plan is divided into infrastructure, planning, and equipment. Projects are prioritized based on safety risk, infrastructure condition, regulatory compliance, and community impact, with Recreation Center aquatics repairs and park system reinvestment identified as the highest priorities. Plan highlights:

1. Capital Infrastructure ($2,665,000)

- **New Investment ($1,600,000):** Expanding system capacity including Karn's Meadow Park Improvements ($1,500,000) and targeted improvements, e.g., Mike Yokel Park ADA Path Connection ($50,000).
- **Repair & Replacement ($1,065,000):** Critical lifecycle projects including the Recreation Center pool replastering ($400,000), boiler repairs ($50,000), and Alta Park irrigation improvements ($15,000).

2. Vehicles & Equipment ($305,000)

- **New Investment ($35,000):** Specialized equipment such as the climbing gym hold washer improve efficiency and yield labor cost savings.
- **Repair & Replacement ($270,000):** Systematic turnover of the aging fleet to ensure staff have reliable tools for year-round maintenance.

3. Planning ($300,000)
Includes the **Parks & Recreation Strategic Plan Update ($150,000)** to guide future growth and ensure service levels remain aligned with community expectations.

Parks & Recreation Advisory Board Review

The FY27 proposed capital budget reflects the 5-year CIP priorities reviewed by the Advisory Board in November, 2025. Specifically, the Board highlighted support for the following projects:

1. Strategic Plan (included)
2. Aquatics Facility Expansion (feasibility study included)
3. Dog Park (unscheduled)
4. Indoor Tennis Facility (unscheduled)

Fund 19 Use for FY26 Capital Projects

All FY26 Parks & Recreation capital expenditures were paid directly from Fund 19 Unassigned Balance, rather than from dedicated Town and County capital appropriations. This practice allowed the department to execute necessary repairs and replacements during FY26; however, relying on the operating fund balance to support annual capital needs is not a sustainable long-term approach for multi-year planning, particularly with managing infrastructure that is aging, heavily utilized, and increasingly costly to maintain.

Karns Meadow Park Improvements

The department's initial capital request for the Karns Meadow Park Improvements was $1.5 million, a figure established with the anticipation of securing supplemental grant funding to complete the full project scope. While the project has successfully secured $100,000 in dedicated support from the Friends of Pathways and the Jackson Hole Land Trust, the department was recently notified that it will not receive the $450,000 Land & Water Conservation Fund (LWCF) grant applied for in this cycle.

Without this grant, the total municipal contribution required to complete this project has risen to $2.5 million. Given this shortfall, the department is currently re-evaluating the project scope to determine if certain elements can be phased over multiple fiscal years to better align with available funding and minimize pressure on the general fund.

Aquatics Commissioning Report

The 2026 aquatics commissioning and facility audit conducted by Counsilman-Hunsaker identifies significant near- and long-term capital needs across all five bodies of water, driven by aging infrastructure, failing mechanical systems, and code-related deficiencies. To keep the existing pools operational for the next decade, the report outlines a series of required repairs, replacements, and system upgrades that total approximately **$3.03 million** in near-term capital costs. These investments include plaster and tile replacement, gutter and skimmer repairs, circulation and filtration upgrades, code-required drain and safety improvements, and mechanical room repairs (pumps, valves, chemical systems, UV units).

While these repairs would extend the usable life of the aquatics facility, the audit emphasizes that several pools—particularly the lap, leisure, therapy pools, and spa—are approaching the end of their structural and mechanical life cycle. Typically, commercial-grade swimming pools have a lifespan of approximately 40 to 50 years. The Recreation Center's pools are approaching 35 years old. Significant, costly, and sometimes unreasonable repairs would need to occur in order to keep all the existing pools code-compliant for the next generation of use.

Fully replacing the pools and associated mechanical systems is projected within the **5–10 year horizon**, a major future capital investment likely to exceed the cost of near-term reinvestment.

Cost to Keep Pools Operational (10 years):

Approximately **$3.03 million** in near-term repairs plus additional incremental lifecycle repairs expected as systems continue to age.

Cost to Replace Pools:

Like-for-like replacement of the lap, leisure, therapy, splash, and spa pools — along with required mechanical room reconstruction — is anticipated within **5–10 years**, and is estimated to cost **$6.89M** (does not include other impacted trades, e.g., architectural, mechanical, plumbing, etc.).

FY27 Budget Items Addressing Aquatics Deficiencies

The proposed FY27 capital budget includes targeted investments that begin addressing the documented deficiencies and reduce operational risk:

- **Rec Center Pool Replaster & Tiling – $400,000**
  Addresses failing plaster systems highlighted in the audit and extends short-term operability.
- **Rec Center Natatorium Interior Painting – $85,000**
  Supports facility integrity and addresses corrosive wear issues commonly associated with aging ventilation and high-humidity environments.
- **Rec Center Boiler Repairs – $50,000**
  Ensures reliable building and water heating for year-round operations.
- Small mechanical and facility repairs budgeted in the Rec Center operating and maintenance lines, including pumps, filters, valves, and UV/chemical systems necessary to keep pools operational.

Combined, the FY27 capital package represents an important first step in stabilizing the aquatics facility but does not eliminate the need for continued lifecycle reinvestment or eventual full replacement of aging pools and mechanical systems.

FY27 Proposed Capital

Project / Asset Name	Division	Expenditure Type	FY27 Proposed
Aerovator Aerator	Parks	Repair / Replacement	10,000
Harrow Arena Drag	Parks	Repair / Replacement	10,000
Ventrac Tractor #14	Parks	Repair / Replacement	65,000
Holder MIC42 Sweepster Broom	Parks	Repair / Replacement	12,000
Ford Escape #17239 / 2009 / 91,205 mi	Parks	Repair / Replacement	40,000
Chevy 1 Ton & Flat Bed #17122 / 2012 / 25,598 mi	Parks	Repair / Replacement	100,000
Powderhorn Park Shelter Rehabilitation	Parks	Repair / Replacement	75,000
Mike Yokel Park ADA Path Connection	Parks	New	50,000
Park Restroom Security Improvements	Parks	Repair / Replacement	20,000
Irrigation Improvements - Alta Park	Parks	Repair / Replacement	15,000
Irrigation Improvements - Rec Center	Parks	Repair / Replacement	20,000
Phil Baux Park Playground Replacement	Parks	Repair / Replacement	400,000
Karns Meadow Park Improvements (TOJ only)	Parks	New	1,500,000
Wayne May Park Improvements	Parks	New	50,000
Parks & Recreation Strategic Plan Update	Planning	Planning	150,000
Rec Center Pool Expansion Feasibility Study	Planning	Planning	150,000
Rec Center Boiler Repairs	Recreation	Repair / Replacement	50,000
Rec Center Pool Replaster & Tiling	Recreation	Repair / Replacement	400,000
Rec Center Climbing Gym Hold Washer	Recreation	New	35,000
Rec Center Natatorium Interior Painting	Recreation	Repair / Replacement	85,000
Rec Center Fitness Equipment Replacement	Recreation	Repair / Replacement	33,000

Parks

FY27 Proposed: $2,863,459

Services Provided

The Parks Division maintains and operates the department's extensive park, open space, and outdoor recreation system, ensuring safe, clean, and accessible public spaces for residents and visitors year-round. This includes landscape maintenance, infrastructure upkeep, urban forestry management, facility operations, and snow removal across both Town and County properties.

Operational Scope

The division is responsible for maintaining a large & geographically distributed system including:

- **30** parks and open space sites totaling **982 acres**
- **13** anticipated future park sites (BLM parcels) totaling **1,037 acres**
- **5,344** urban trees (**1,700** actively monitored)
- **39** Town and County facilities receiving landscaping and snow removal
- **47 miles** of pathways; **28.5 miles** plowed/groomed in winter
  - **1,678,137** pathway counts (may include duplicate users across multiple counters)
- **18.6 miles** of trails (groomed in winter)
- **23 miles** of sidewalks cleared in winter
- **3.5 miles** of right-of-way landscaping
- 14 restrooms, 8 playgrounds, 7 shelters, 4 tennis courts, 4 pickleball courts, 2 ballfields, 2 basketball courts, equestrian arena, bouldering park, seasonal dog park and ice rinks

FY27 Focus

- Maintaining service levels across a growing park system
- Supporting staffing and equipment required for year-round maintenance
- Protecting public infrastructure and park amenities
- Addressing deferred maintenance and operational backlog
- Ensuring safe, high-quality outdoor recreation environments

Pathways Maintenance & Capital Division

Pursuant to the 2004 Amendment to the Pathways Memorandum of Understanding:

- **Routine Maintenance:** The Parks & Recreation Department manages daily operations, including mowing, weed control, sweeping, and snow plowing/grooming. All associated costs are budgeted and accounted for within the Parks & Recreation budget.
- **Major Maintenance & Capital Improvements:** The Pathways Department (via the Pathways Coordinator) is responsible for major repairs & replacements, such as sealing, striping, fencing, and bridge or shoulder repairs. All costs for major maintenance, replacement, and new construction are allocated to the Pathways Capital Budget & are apportioned to the Town or the County based on the physical location of the infrastructure.

Programs

FY27 Proposed: $1,173,287

Services Provided

The Programs Division delivers structured recreation opportunities that support youth development, adult recreation, community wellness, and lifelong learning through organized sports, instructional programs, camps, and special events.

Operational Scope

- **78** unique recreation programs
- **16** department-facilitated community events
- **6,040** annual participants
- **Youth Programs**
  - Camp Jackson, No School Adventure Days, Kids Club, Daycare services
- **Sports Programs**
  - Leagues and clinics for youth and adult basketball, softball, tennis, soccer, etc.

FY27 Focus

- Full staffing and operational alignment
- Improved budgeting transparency for program delivery
- Expansion of community recreation opportunities
- Support for youth development and wellness initiatives
- Maintaining high-quality program delivery

Recreation Center

FY27 Proposed: $4,221,336

Services Provided

The Recreation Center Division operates the 80,600 sq. ft. Teton / Jackson Recreation Center, the department's highest-use facility and primary earned revenue generator. The facility provides aquatics, fitness, climbing, and community recreation services to residents and visitors.

Operational Scope

- **$2.76M** in membership and facility revenue
- **249,117** annual visits
- **8,545** active memberships/passholders
- **1,210** facility rentals
- **404** average daily aquatics users
- **395** average daily climbing users
- **472** average daily fitness users

Program activity within the Recreation Center includes:

- **2,560** fitness classes facilitated annually
- **24** health and wellness events
- **38** aquatics lesson sessions
- **36** climbing workshops

FY27 Focus

- Maintaining full facility operations and staffing
- Addressing infrastructure deficiencies identified in the aquatics audit
- Ensuring reliable utilities and mechanical systems
- Delivering fitness, aquatics, and recreation programming
- Activating underutilized portions of the facility

Aquatics Improvements

FY27 funding prioritizes targeted repairs identified in the aquatics commissioning report:

- Pool replastering and tiling
- Boiler and mechanical repairs
- Ongoing pump, filtration, and chemical system maintenance

These investments reduce the risk of facility closures, improve operational reliability, and extend the life of aging aquatic infrastructure.

River Management

FY27 Proposed: $277,931

Services Provided

The River Management Division oversees commercial and recreational use of the Snake River, ensuring safety, regulatory compliance, and environmental stewardship across river access points and commercial outfitter operations.

Operational Scope

- **50** commercial river permits
- River access site management
- Commercial outfitter monitoring
- Safety oversight and compliance
- Permit administration and enforcement

FY27 Focus

- Supporting safe and responsible river recreation
- Strengthening compliance and monitoring
- Improving operational oversight
- Aligning staffing with increasing river use
- Transitioning to a dedicated financial fund

New Dedicated Fund

Beginning in FY27, Snake River Management will transition into a dedicated fund under the Natural Resources Coordinator. This change will:

- Improve financial transparency
- Align permit revenue with program expenses
- Support long-term break-even operations
- Strengthen accountability and reporting
- Ensure sustainable river management

Conclusion

The FY27 budget represents a balanced and strategic investment in community recreation, public infrastructure, and long-term financial sustainability. It prioritizes maintaining essential services, addressing aging facilities, improving transparency, and strengthening operational capacity while continuing to deliver high-quality parks and recreation services.

Teton County

Planning & Building Services Department

FY2027 Budget Cover Sheet

Chris Neubecker, Director | 200 S. Willow Street, 2nd Floor | PO Box 1727 | Jackson, WY 83001 | (307) 733-3959

FY27 Operations	FY27 Revenue	Net Cost to County	Requested Staffing
$3,364,380	$1,624,036	$1,740,344	20 FTE (17 current + 3 requested)

Department Overview

The Planning & Building Services Department protects the ecosystem, ensures safe and healthy construction, and guides sustainable development in Teton County. The department administers the County's Land Development Regulations, adopted building codes, and the Jackson/Teton County Comprehensive Plan.

The department performs both development review functions and long-range planning and policy implementation, ensuring that new development complies with adopted regulations while advancing the long-term goals of the community.

The department includes the Building Division, Current Planning, Long Range Planning, Code Compliance, and Administration, and supports the Planning Commission and Board of County Commissioners in making land use and policy decisions.

Department Staffing

Existing Staffing (FY26)

Division	Function	FTEs
Building Division	Plan review, inspections, and administration of building codes and construction permits	6
Current Planning	Review development applications and administer Land Development Regulations	4
Long Range Planning	Implement the Comprehensive Plan, prepare long-range policy initiatives, draft LDR amendments	2
Code Compliance	Investigate zoning violations and support development review and plan compliance (approximately	2

	50% plan review / 50% enforcement)	
Administration	Permit processing, records management, customer service, and departmental administrative support	2
Director	Department leadership, budgeting, and coordination with the Planning Commission and Board of County Commissioners	1
Total Existing Staff		17

Requested Positions (FY27)

Position	Function	FTE
Natural Resources Manager	Coordinate conservation programs, natural resource planning, and interagency coordination	1
GIS & Data Analytics Specialist	Support data-driven planning, spatial analysis, dashboards, and scenario planning	1
Permit Technician	Improve permit intake, tracking, workflow coordination, and customer service	1
Total Requested Positions		3

Service Areas

Building Division

The Building Division ensures that construction within unincorporated Teton County complies with adopted building, plumbing, mechanical, and energy codes. The division includes a Building Official, Plans Examiner, Permit Technician, and three Building Inspectors who review plans, issue permits, conduct inspections, and guide applicants through the construction permitting process.

Current Planning

Current Planning administers the Land Development Regulations (LDR) and reviews land use permits, subdivisions, variances, and other development applications. The division includes one Principal Planner, one Senior Planner, and two Associate Planners who prepare recommendations for the Planning Commission and Board of County Commissioners. The Current Planning Division also reviews building permit applications for zoning and LDR compliance.

Long Range Planning

Long Range Planning implements the Comprehensive Plan and prepares long-range policy initiatives, land use regulation updates, zoning amendments, planning studies, and interagency coordination efforts. This division also manages the Teton County Scenic Preserve Trust (TCSPT). One Principal Long Range Planner position is jointly funded with the Town of Jackson.

Code Compliance

Code Compliance investigates potential violations of the Land Development Regulations and also supports development review through zoning and plan compliance review for building permits. Approximately half of Code Compliance staff time supports plan review, with the remainder focused on enforcement.

Administration

Administration provides permit intake, records management, addressing, customer service, permit fee collection, and day-to-day operational support for the department, including budget administration and coordination with the Board of County Commissioners and Planning Commission.

FY2027 Budget Request

Category	FY27	FY26
Salaries	$2,022,605	$1,644,524
Benefits	$577,829	$464,652
Total Operations	$3,364,380	$2,596,355

Capital Expenditures

FY27 capital includes $41,200 to replace a 2017 Chevrolet Equinox used by a Building Inspector and expected to exceed 170,000 miles at the start of FY27. FY26 capital included $40,000 for a Toyota RAV4 used by Code Compliance and Planning staff.

Revenue Summary

Revenue Source	FY27 Projection	FY26
Building Permit Fees	$1,250,000	$1,100,000
Planning Application Fees	$55,000	$60,000
Planning Service Fees	$50,000	$25,000
Other Planning Fees	$9,000	$9,400
TCSPT Fees	$13,200	$13,200
Town of Jackson - Principal Long Range Planner	$96,836	$91,625
Town of Jackson - Comprehensive Plan Consultant	$150,000	-
Total Revenue	$1,624,036	$1,299,225

Department Funding Structure

The department operates under a mixed funding model. Development review and permitting activities, including the Building Division, Current Planning, and approximately 50 percent of Code Compliance time, are largely supported through permit and application fees.

Approximately 10 full-time equivalent positions support development review activities and inspections, and are funded through permit revenue and the General Fund. Long Range Planning, departmental administration, and the remainder of Code Compliance work support broader community planning and policy functions and are funded primarily through the County's General Fund.

Department revenues are projected to offset approximately 48% of total operating costs in FY2027, reflecting the department’s mixed funding model in which development-related services are supported by fees, while broader planning, conservation, enforcement, and administrative functions are supported by the General Fund.

Budget Change Justification

- The FY27 budget increase reflects staffing cost adjustments, requested personnel additions, restoration of staff training and professional development funding, and initiation of a multi-year Comprehensive Plan update.
- The Comprehensive Plan update includes an estimated consultant budget of approximately $300,000, with the Town of Jackson expected to reimburse 50 percent of project costs. Because the update will likely extend 18 months or longer, consultant expenditures are expected to occur across multiple fiscal years.
- The department is collaborating with the University of Wyoming Haub School of Environment and Natural Resources to develop analytical tools and indicators that will help evaluate wildlife habitat, conservation priorities, and the impacts of development proposals. Funding for this partnership is proposed in the FY2027 budget in the amount of $110,095.
- The FY27 budget restores travel and training funding that was significantly reduced in FY26. Out-of-state travel is often necessary because many planning, building inspection, and certification training opportunities are not available or sufficient in-state.
- The budget also includes software and operating costs needed to support permitting, planning analysis, records management, and departmental operations.

Supporting Strategic Initiatives and Comprehensive Plan Implementation

The FY27 budget supports several strategic initiatives of the Board of County Commissioners, including implementation and update of the Jackson/Teton County Comprehensive Plan, improved coordination of conservation and natural resource initiatives, data-driven planning tools, continued protection of wildlife habitat and natural resources, and improved efficiency and transparency in development review processes.

The Natural Resources Manager request is intended to provide leadership and coordination for conservation and natural resource initiatives across County programs and partner agencies. The GIS/Data Analytics Specialist request would support scenario planning, spatial analysis, dashboards, and defensible policy evaluation. The additional Permit Technician request would improve permit workflow management, customer service, and processing efficiency.

Development Activity Snapshot

The indicators below summarize recent development activity and workload trends. Together they illustrate sustained permit complexity, high inspection volume, and continued reliance on development activity to support fee-funded functions in the department. Permit fee revenue can fluctuate significantly from year to year depending on project valuation and fee mix, so revenue trends should be interpreted separately from activity and workload.

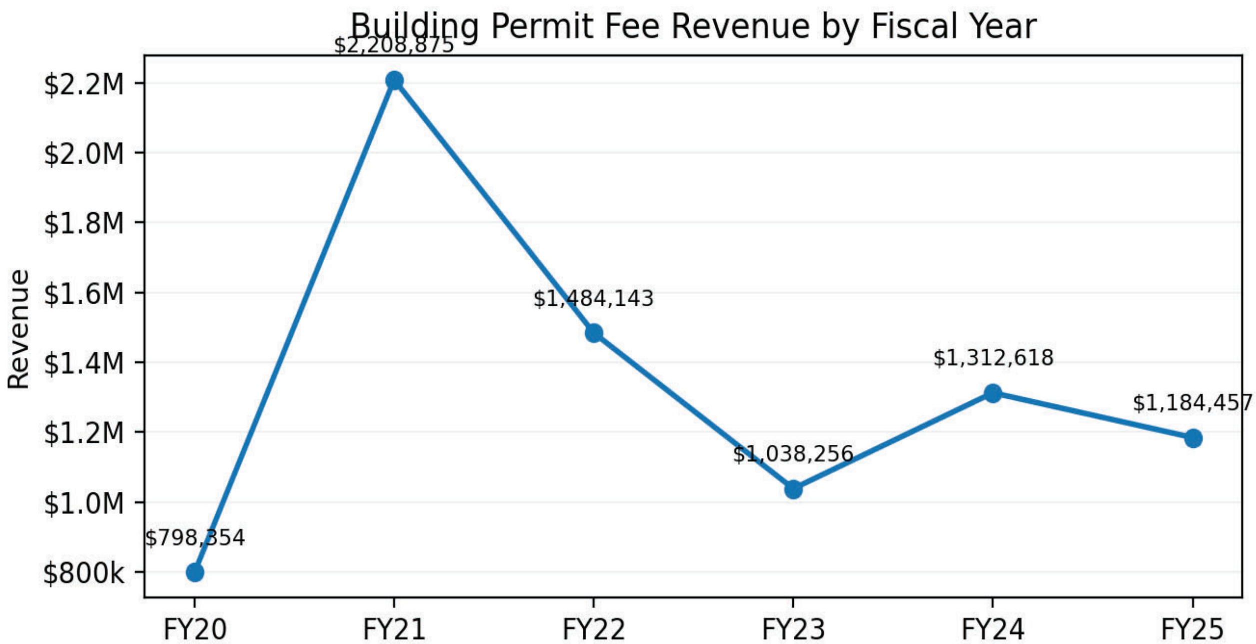
Permit records increased from 669 in 2021 to 883 in 2025, an increase of approximately 32% over that period. This includes associated child permits such as mechanical and plumbing permits.

Development Activity and Workload Indicators

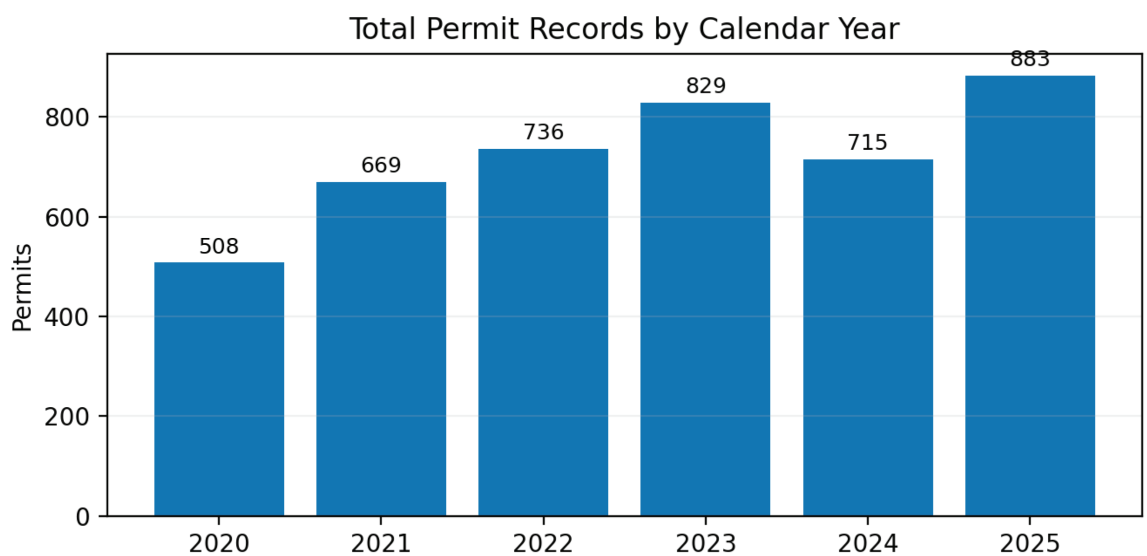
Building Permit Fee Revenue (Fiscal Year)

FY20	FY21	FY22	FY23	FY24	FY25
$798,354	$2,208,875	$1,484,143	$1,038,256	$1,312,618	$1,184,457

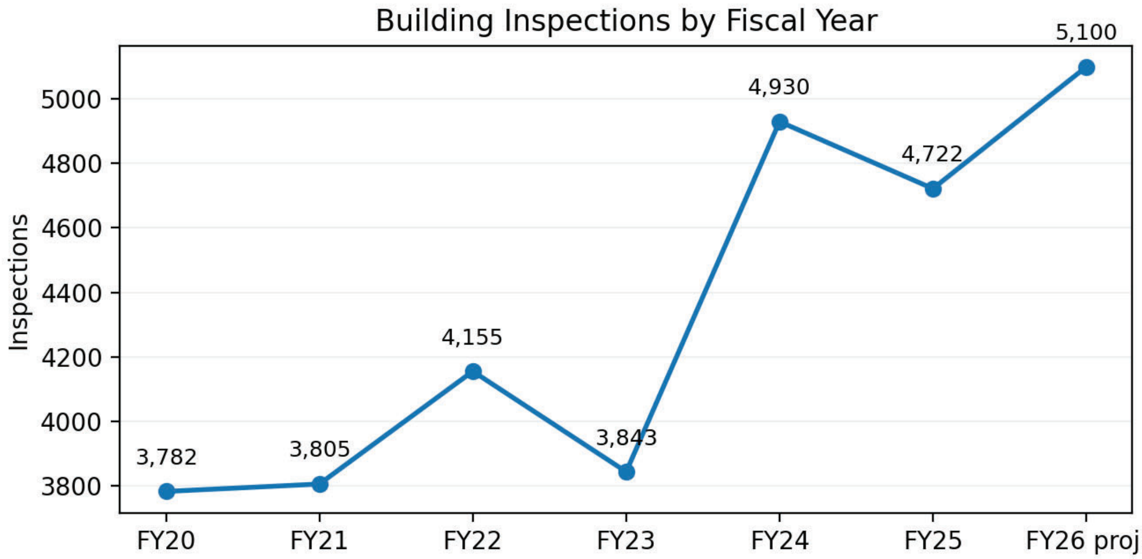
Permit fee revenue remains substantial but varies from year to year based on construction valuation, project type, and timing. For that reason, permit revenue does not always move in parallel with permit volume or inspection workload.



Permit fee revenue fluctuates with project type, valuation, and overall construction activity. (Note: Building permit revenue in FY21 included a fee of $381,458.17 for a single large condominium project in Teton Village, which can skew the results.)



Total permit records include primary and child permits and reflect overall administrative workload. Permit totals are reported by calendar year based on permit issuance records.



FY26 inspections are projected based on year-to-date activity through March 13, 2026.

Inspection totals have remained elevated over the past five fiscal years and FY26 is projected to finish at approximately 5,100 inspections, which would exceed FY24 and represent the highest recent inspection totals.

FY2027 Budget Cover Sheet

Teton County Public Works

Transportation Division

(not including Pathways Program)

Teton County Transportation Division
Charlotte Frei, Transportation Manager
cfrei@tetoncountywy.gov

Number of Employees (Transportation): 2

- Charlotte Frei, Transportation Manager
- *Vacant*, Transportation Planner (formerly TDM Coordinator)

No new positions are requested for FY2027 for Transportation.

Transportation Mission Statement:
The Transportation Division advances a safe, efficient, and resilient multimodal system that supports community character, environmental stewardship, and economic vitality. Guided by the Comprehensive Plan, the Division prioritizes investments and programs that:

- Meet current and future transportation demand through walking, biking, transit, and shared mobility options
- Reduce greenhouse gas emissions and reliance on single-occupancy vehicles
- Coordinate planning and implementation across Town, County, and regional partners

Transportation Function:
The Transportation Division leads planning, programming, and implementation of multimodal transportation systems and policies across the Town and County. Core functions include capital planning and prioritization through the Capital Improvement Program (CIP); development of transportation policy, including parking, travel demand management (TDM), and impact fee strategies; and coordination of major corridor and system planning efforts.

The Division manages transportation data, modeling, and performance monitoring to inform decision-making, and oversees consultant-supported planning and design initiatives. Staff work closely with Planning, Public Works, START, Pathways, and regional partners such as WYDOT to align transportation investments with land use, safety, and environmental goals.

In addition, the Division supports review of private development through transportation impact analysis and conditions of approval, and facilitates interagency coordination to advance shared transportation priorities. The Division plays a central role in integrating transit, pathways, roadway systems, and emerging mobility strategies into a cohesive, implementable transportation network.

FY2027 TRANSPORTATION DIVISION BUDGET PROPOSAL

The Transportation Division (10-04-028) operating budget is aligned with direction from the BCC and Town Council to implement priority elements of the Integrated Transportation Plan (ITP) and includes requested professional services funds to update the ITP.

Training and travel are consistent with the 1.5% of salary rule/consistent with County guidance. As the Transportation Planner (formerly titled TDM Coordinator) will be a new hire, this budget assumes their participation in one required WYDOT training and one regional (e.g. Wyoming or Colorado) technical conference. Similarly, the travel and training budget assumes one mandatory WYDOT training and one Wyoming/Colorado conference for the Transportation Manager.

Dues and Subscriptions reflect membership in one professional organization per employee, such as the Institute of Transportation Engineers (ITE) or the Association for Commuter Transportation (ACT, the Travel Demand Management professional organization). These also reflect license renewals.

The professional services items are intended to: (1) **advance programs** that reduce reliance on single-occupancy vehicles, (2) **identify priority capital projects**, and (3) **develop governance and funding strategies** to implement those projects and related transportation programs. The proposed ITP update will refine the existing Capital Improvement Program project list and evaluate potential governance and funding options. Staff have already established a strong foundation through expanded traffic count data collection and preliminary analysis of governance and funding alternatives; the ITP update will build on this work and synthesize it into a cohesive implementation framework.

Software includes two ArcGIS Pro subscriptions.

Regarding **capital** expenses, staff have prioritized projects that will reduce auto-dependency (via carshare program) and improve our understanding of safety (via near miss detection devices) throughout Teton County. The Community Fueling Infrastructure grant was awarded to the Town of Jackson in 2025, with Teton County as a subrecipient. The BCC approved participation in this grant and allocated funds for EV charging stations at the Stilson Transit Center and Public Health. Through the CFI grant, the County will be reimbursed for 80% of construction costs.

Table 1 summarizes the requested FY2027 expenses. Table 2 summarizes capital requests.

Table 1. Proposed Operating Budget for Transportation (not including Pathways)

Account Number				Description	FY2027 Proposed	FY2026 Approved
10	4	28	100	Salaries/benefits etc.	$ 365,745.00	$ 319,090.00
10	4	28	180	Cell phone	$ 1,440.00	$ 1,440.00
10	4	28	310	Travel	$ 2,526.00	$ 900.00
10	4	28	320	Training	$ 1,000.00	$ 1,000.00

10	4	28	330	Dues and Subscription	$ 1,950.00	$ 0.00
10	4	28	350	Professional Services TOTAL	$ 346,000.00	$ 227,500.00
				Professional Services - Dedicated Revenue Research	$ 30,000.00	
				Professional Services - Foundational Data - research, data collection, analysis [combine in future]	0, Combined with Traffic Impact Studies etc.	
				Professional Services - Traffic Impact Studies, Mitigation, Monitoring-Addressing Traffic Impacts	$ 120,000.00	
				Professional Services - TDM Programs/Planning (guaranteed ride home, carshare feasibility, BikeKeep)	$ 35,000.00	
				Professional Services - Regional Coordination and Governance - **ITP update**, incl 390	$ 70,000.00	
				Professional Services - Implement Recommendations from Parking Action Plan	$ 90,000.00	
				Professional Services - Mobility Hubs	Grant dependent; RTA grant submitted	
				Professional Services - Coordination with WYDOT, Town, County, Legal, TAC	$ 1,000.00	
10	4	28	501	Office Supplies	$ 700.00	$ 700.00
10	4	28	801	Capital - Computers [goes in IT budget]	$ -	$ -
10	4	28	802	Capital - Furniture	$ -	$ -
10	4	28	803	Capital- Equipment	$ -	$ -
10	4	28	804	Capital- Software	$ 4,000.00	$ 4,000.00
10	4	28	910	Project Account	$ 4,450.00	$ 4,450.00
10	4	28	999	Miscellaneous	$ -	$ -
				Total	**$ 727,811.00**	**$ 559,080.00**

Table 2. Proposed County Capital Budget overseen by Transportation Division (excluding Pathways budget)

Account Number					Name	Description	FY2027 Proposed
37	4	37	28	1	in 'Transportation Capital' Mo to itemize later	Community Fueling Infrastructure (EV charging stations) - County Share	$ 503,000.00
					Need to create	This fund 12 expense needs to match the revenue	$ 402,400.00
12	3	331	35	7	Transportation FHWA Grant	This is a fund 12 revenue created by Treasurer Smits for the grant	$ 402,400.00
37	4	37	28	1	in 'Transportation Capital' to itemize later	Carshare - $192,000 per year when we are ready, requesting portion for late FY27	$ 90,000.00
37	4	37	28	1	in 'Transportation Capital' to itemize later	Near Miss Detection - 2 devices - #1	$ 25,000.00
37	4	37	8	28	N South Park Transportation Infrastructure	Northern South Park Capital Design [Existing budget item that Transportation Division will oversee]	$400,000.00*
						NET CAPITAL EXPENSE (total expenses less revenues)	**$ 615,600.00**
**Staff submitted a Rural and Tribal Assistance (RTA) grant that included $400,000 request for NSP design*							

FY2027 Budget Cover Sheet

Public Works Department

Transportation Division

Pathways Program

Teton County Transportation Division Pathways Program
Brian Schilling, Pathways Coordinator

Number of Employees (Pathways): 1 FTE + shared Parks and Recreation Employee

- Brian Schilling, Pathways Coordinator
- Max Moran, Parks and Pathways Project Manager (shared)

No new positions are requested for FY2027 for Pathways.

Pathways Program Mission Statement:

To plan and construct the Jackson Hole Community Pathways system; Improve bicycling and walking conditions on all streets and roads; Enhance community access to quality backcountry trail systems; and Institutionalize government and private awareness of the needs of bicyclists, pedestrians, equestrians, and Nordic skiers.

Pathways Program Function:

Pathways Program Services include planning, design, construction, maintenance, and operation of the Town of Jackson and Teton County Community Pathways System and other active transportation infrastructure. The Program procures funding, develops capital improvement plans, manages projects, maintains assets, implements programming and education, reviews development applications, and ensures that the needs of pedestrians, cyclists, and other active transportation users are being met. Coordination with other organizations (Town Public Works, County Engineering, Parks and Recreation, WYDOT, NPS, USFS, FOP, etc.) on projects is also a primary role of this division.

FY2027 PAHTWAYS PROGRAM BUDGET PROPOSAL

The Pathways Program (10-04-035) operating budget is aligned with direction from the BCC and the County Clerk. Excluding salary and benefits, the FY27 operating budget is **7.3% reduction** from the FY26 budget.

Training and travel are consistent with the 1.5% of salary rule/consistent with County guidance on regional conferences. The Pathways Coordinator is anticipating travel to present at the Association of Pedestrian and Bicycle Professionals Conference in August.

Professional Services includes preliminary engineering, graphic design, environmental, surveying, or other external services for projects that are not covered by a Capital account.

Software Maintenance includes the data subscription for the automated counters that collect user data across the system.

Transportation Choice supports the Pathways safety program and the Comp Plan goals for mode shift, as well as encouragement, education, outreach and partnership programs.

Table 1. Proposed Operating Budget for Pathways Program

ACCOUNT			DESCRIPTION	FY2027 Request	FY2026 Approved
10-4	035	100	Salaries/Benefits/Admin	$ 193,160.00	$179,392.00
10-4	035	180	Cell Phone Stipend	$ 720.00	$ 720.00
10-4	035	310	Travel	$ 1,083.00	$ 500.00
10-4	035	320	Training	$ 875.00	$ 300.00
10-4	035	330	Dues & Subscriptions	$ 205.00	$ 205.00
10-4	035	350	Professional Services	$ 22,500.00	$ 22,500.00
10-4	035	365	Printing & Publishing	$ 7,800.00	$ 8,300.00
10-4	035	402	Software Maintenance	$ 7,560.00	$ 7,560.00
10-4	035	405	Equip/Vehicle Maintenance	$ 350.00	$ 350.00
10-4	035	451	Petroleum Products	$ 453.00	$ 453.00
10-4	035	501	Office Supplies	$ 250.00	$ 250.00
10-4	035	801	Cap Exp - Computer Equipment	$ 100.00	$ 100.00
10-4	035	803	Cap Exp - Tools/Equip	$ 2,000.00	$ 2,000.00
10-4	035	804	Cap Exp - Software	$ 445.00	$ -
10-4	035	902	Project Management	$ 20,000.00	$ 20,000.00
10-4	035	903	Public Outreach / Events	$ 3,500.00	$ 3,500.00
10-4	035	904	Transportation Choice	$ 70,000.00	$ 82,000.00
			Total	**$ 331,001.00**	**$328,130.00**

FY27 Capital Projects will focus on completing projects that have been on hold or in the works for several years as well as initiating planning for projects identified as priorities through the SS4A Safety Action Plan or other planning efforts. Capital Maintenance is also included in the Pathways budget.

Table 2. Proposed Capital Budget for Pathways Program (Teton County only, does not include Town of Jackson Projects)

ACCOUNT			DESCRIPTION	FY2027 Request
037	035	002	Pathway Repair/Maintenance	$ 26,600.00
037	035	003	GTNP Connector	$ 750,000.00
037	035	006	Culvert/Tunnel Repair	$ 35,000.00
037	035	007	Melody Internal Repairs	$ 150,000.00
037	035	008	Wilson Bridge Approach	$ 34,713.00
037	035	009	Wilson Bridge - TOJ	$ 28,401.00
037	035	010	Pathways Sealcoating	$ 168,800.00
037	035	013	TOJ/TV Pathway	$ 200,000.00
037	035	023	Data Collection Devices	$ 6,000.00
037	035	---	Capital Enhancements	$ 26,600.00
037	035	---	Elk Refuge Road Pathway	$ 75,000.00
037	035	---	SS4A - Implementation Projects	$ 50,000.00
037	035	---	Intersection Priority Signage and Improvements	$ 100,000.00
037	035	---	SS4A - 390 Eastside Pathway	$ 200,000.00
037	035	---	SS4A - South 89 Eastside Pathway	$ 200,000.00
037	035	---	WY22 Pathway Repair at Spring Gulch	$ 250,000.00
037	035	---	Spring Gulch JHGT Reconstruction	$ 900,000.00
037	035	---	TSS Underpass	$ 80,000.00
037	035	---	PCJH Pathway Cost Share	$ 108,000.00
037	035	---	Wilson School Fence	$ 10,000.00
037	035	---	Fish Creek Bridge Relocation	$ 25,000.00
			Total	**$ 3,424,114.00**

FY 2027 START Proposed Operations Plan and Recommended Budget

START Bus

Michael Toronto, START Director

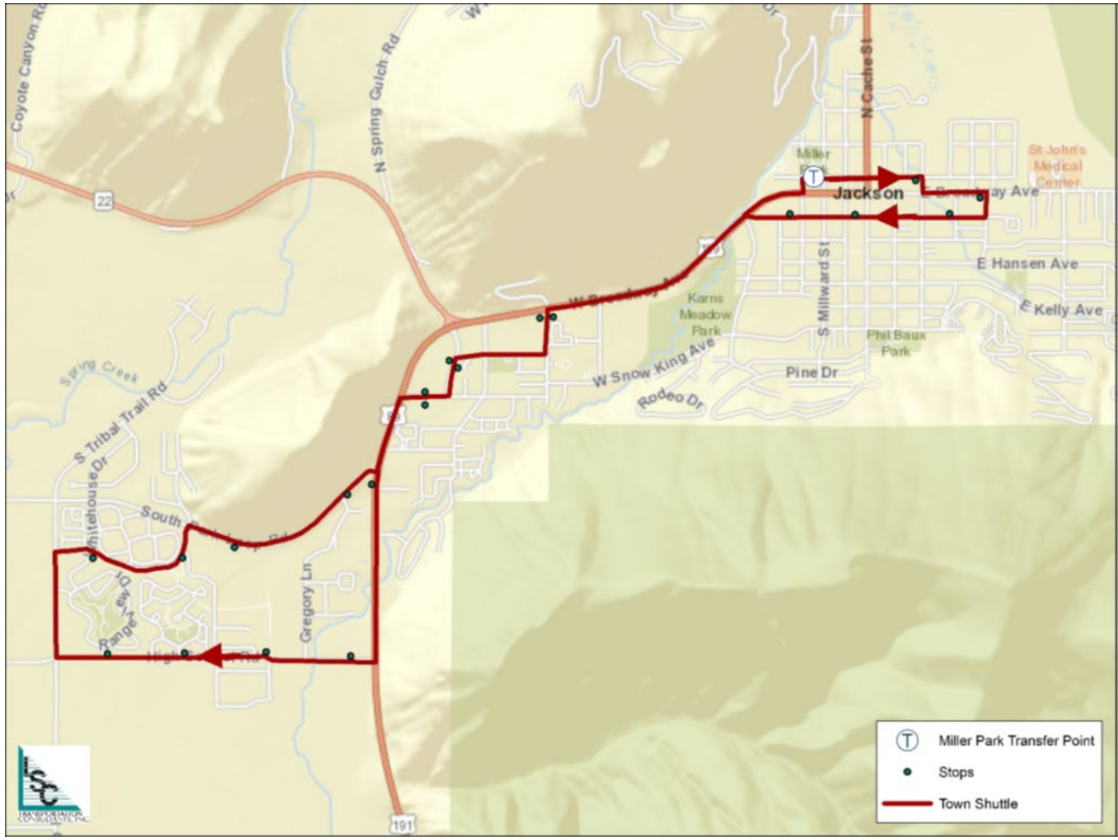
FY 27 Town Shuttle Changes

- **Summer Season:**
  - **Current -** 3 buses - 15-minute frequency - 65 round trips daily - 6:00a – 10:30p daily
  - **Proposed FY27** – 3 buses - 15-minute frequency - 70 roundtrips daily - 6:00a – 12:00a daily
- **Fall Season:**
  - **Current** - 3 buses – 15-minute frequency - 64 roundtrips daily - 6:00a - 11:00p daily
  - **Proposed FY27**– 3 buses - 15-minute frequency - 66 roundtrips daily - 6:00a – 11:30p daily
- **Winter Season:**
  - **Current** - 3 buses - 15-minute frequency - 70 round trips daily - 6:00 a – 11:30p daily
  - **Proposed FY27** – 3 buses - 15-minute frequency - 70 roundtrips daily - 6:00a – 12:00a daily
- **Spring Season:**
  - **Current** - 3 buses - 15-minute frequency - 64 roundtrips daily - 6:00a – 10:30p daily
  - **Proposed FY27**– 3 buses - 15-minute frequency - 66 roundtrips daily - 6:00a – 11:30p daily

Current – 20,251 annual hours (revenue + deadhead)

Proposed – 20,541 annual hours (revenue + deadhead)

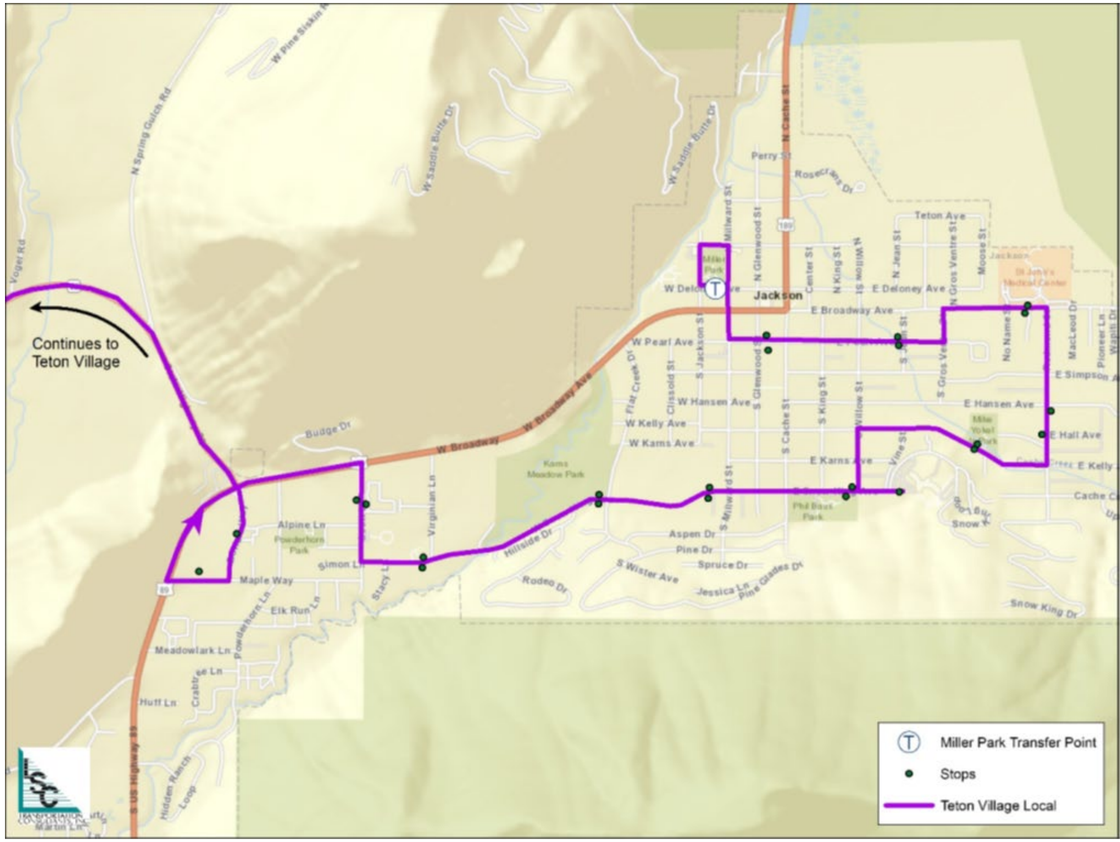
Summer, Spring and Fall service reduces to 20 min frequency after 7:30



FY 27 Teton Village Local Changes

- **Summer Season:**
  - **No Change**
- **Fall Season:**
  - **Current** - 2 buses – 60-minute frequency - 16 round trips daily - 5:15a – 10:15p daily
  - **Proposed FY27** - 2 buses – 60-minute frequency – 17 round trips daily - 5:15a – 11:15p daily
- **Winter Season:**
  - **No Change**
- **Spring Season:**
  - **No Change**

Current – 17,202 annual hours



FY 27 Village Express Tripper W/S/F/S

Goal: Bring in House no more Contractor

- **Summer Season**
  - Current – None
  - Propose FY 27 1 Bus / 1 AM round trip @ 7a / 1 PM round trip @ 5p
- **Fall Season**
  - Current – None
  - Propose FY 27 1 Bus / 1 AM round trip @ 7a / 1 PM round trip @ 5p
- **Winter Season**
  - No Change
- **Spring Season**
  - Current 1 Bus / 1 AM round trip @ 7a / 1 PM round trip @ 5p
  - Propose FY 27 1 Bus / 1 AM round trip @ 7a / 1 PM round trip @ 5p

Current – 2,800 annual hours (revenue + deadhead)
Proposed – 4,178 annual hours (revenue + deadhead)
This Adds a total of 460 Round Trips to the village

Routes with no Service Level Changes

Start On Demand

Current contract term ends November 2026

Proposals were due on April 27th

Proposals will be reviewed by Staff in the coming weeks

Commuter Routes

Teton Village Express (Winter Only)

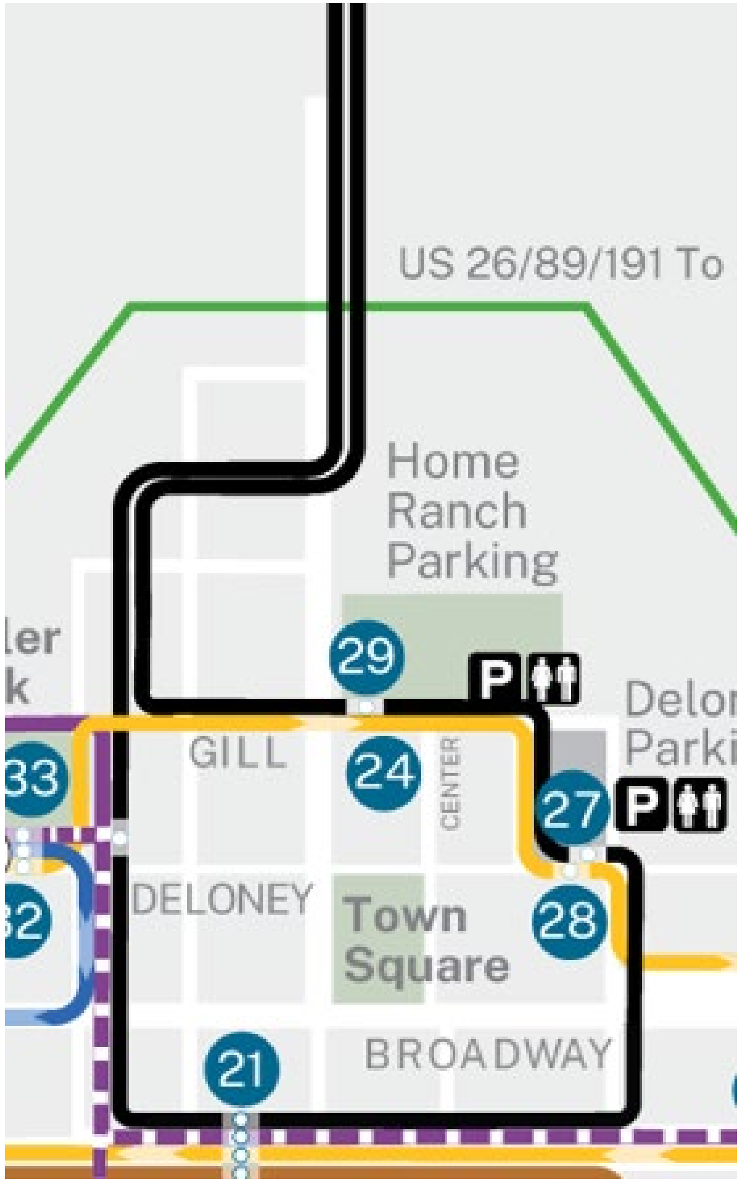
FY 27 Airport Shuttle

Suspend the Airport Shuttle

The Shuttle program fell short of the following KPIs:

- Achieve 175 riders a day – Goal not reached
- Average 120 riders a day per season – Goal not reached
- Reduce the days where the airport parking reached capacity – Mixed
- On time performance 85% or more – goal reached
- Cost per Passenger (not more than 25% of STARTs general cost PP – Goal not reached
- Farebox Recovery (41.5% of total Operating Cost) – Goal not reached

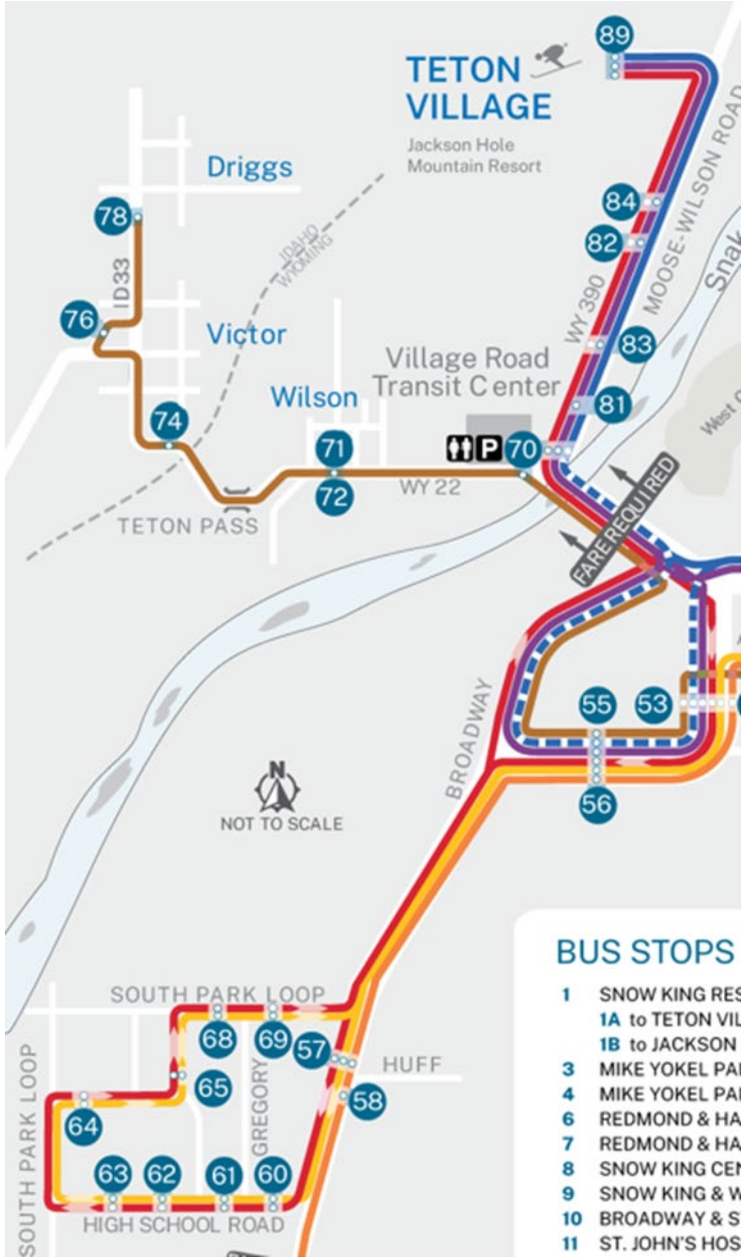
- **Airport Shuttle Cost Per Passenger $44.52 ($28.03 after fares)**
  - Cost Per Passenger across all of START is $8.36
  - $5.50 for the Town Shuttle
  - $8.38 for the Routes to the Village
  - Yearly TTB and Airport marketing costs approximately $90K (an additional $11.88/passenger)



Teton Village South Route

Discontinue the Route

- Overall Ridership on The TV South route
  - 8,588 FY 2025
  - 5 Passengers/hr.
- FY 25 cost of the TV South route
  - Cost $217,496
  - Cost/pax $25.33 – three times hire than other routes
- This route follows the Town Shuttle South of Albertson
  - Town Shuttle has 15 min frequency and can transfer people to a TV routes at Maple Way or Albertsons
- This route follows the Village Express and Village Local from Albertsons to the Village
- All passenger currently using this route have up to two alternatives at higher frequencies



Resource Reallocation

- Available Headcount
  - 2 from the Airport Shuttle (1 AM and 1 PM)
  - 1 from the South route (.5 AM and .5 PM)
- Available Buses
  - 1 from the Airport Shuttle
  - 1 from the TV South
- Bring the Teton Village Trippers on the Village Express in house
  - Currently covered by SLE
  - Would require two Operators per day with one as back up
  - Would take two buses per day

Budget Priorities

Current Opportunities

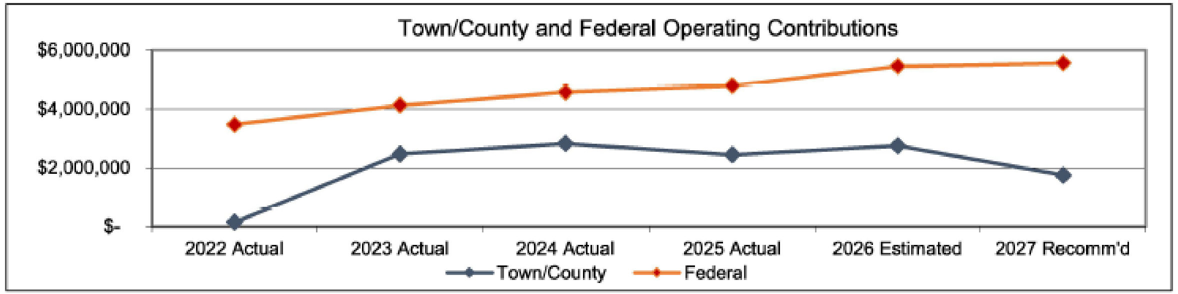
- Upgrade our technology systems
  - Equans (bus routing and system management)
  - Add Automatic Passenger Counters (improve rider count accuracy)
- Improve Ridership
  - Target marketing and or incentives to certain routes to promote and increase ridership
- Renew or onboard new on-demand provider
- Grow the vanpool program

Current Threats

- State of Good Repair Replacements
  - Bus Wash Bay
  - Floor Sweeper
  - Furniture
- Recruitment and Retention
  - The Town and START struggle to attract and retain employees
    - How can we recruit additional Operators if we can't house them?
  - Making START competitive with other 'like' transit agencies
    - Currently our wages are not competitive
    - The bonus program is competitive; BUT it mainly compensates the employees for high rent
    - Rent is higher than peer agencies

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
START BUS SYSTEM FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Restricted Fund Balance	**$ 1,773,547**	**$ 3,146,082**	**$ 4,228,946**	**$ 4,228,946**	**$ 4,665,436**	**$ 4,665,436**		
Revenues:								
Intergovernmental	10,885,982	6,302,062	12,582,917	9,333,466	12,258,992	11,721,621	(537,371)	-6.8%
Charges for Services	2,030,197	2,379,565	2,143,700	1,775,000	2,265,500	2,265,500	-	5.7%
Miscellaneous Revenue	(44,340)	277,947	217,885	214,823	177,253	177,253	-	-18.6%
Total Revenue	**12,871,839**	**8,959,574**	**14,944,502**	**11,323,289**	**14,701,745**	**14,164,374**	**(537,371)**	**-5.2%**
Transfers In	2,614,309	1,154,767	1,118,768	1,338,072	1,102,144	990,892	(111,252)	-11.4%
Total Sources	**15,486,148**	**10,114,341**	**16,063,270**	**12,661,361**	**15,803,889**	**15,155,266**	**(648,623)**	**-5.7%**
Expenditures:								
Transit Administration	1,701,478	1,756,385	1,809,326	1,809,222	2,051,704	2,036,209	(15,495)	12.5%
Transit Operations	7,054,561	7,024,906	8,113,348	7,559,171	8,637,185	8,004,057	(633,128)	-1.3%
Capital Outlay	5,223,487	96,788	7,390,000	2,390,000	6,115,000	6,115,000	-	-17.3%
Total Expenditures	**13,979,526**	**8,878,079**	**17,312,674**	**11,758,393**	**16,803,889**	**16,155,266**	**(648,623)**	**-6.7%**
Transfers Out	134,087	153,398	466,478	466,478	213,290	210,179	(3,111)	-54.9%
Total Uses	**14,113,613**	**9,031,477**	**17,779,152**	**12,224,871**	**17,017,179**	**16,365,445**	**(651,734)**	**-8.0%**
Ending Restricted Fund Balance	**$ 3,146,082**	**$ 4,228,946**	**$ 2,513,064**	**$ 4,665,436**	**$ 3,452,146**	**$ 3,455,257**	**$ 3,111**	**37.5%**
Net Change in Fund Balance	*$ 1,372,535*	*$ 1,082,864*	*$ (1,715,882)*	*$ 436,490*	*$ (1,213,290)*	*$ (1,210,179)*		



Revenues

- Federal dollars $6,170,186 and provide the following reimbursements:
  - Operating costs (operator wages and fuel) 56.56%
  - Administrative Costs (other salaries, utilities, travel, recruitment, tech) 80%
  - Maintenance (parts, labor, facilities) 80%
  - Capital Costs (buildings, vehicles, equipment) 80%
- Fares $680,000
  - Budget proposes increases as a result of marketing efforts
- Advertising $20,000
  - START is planning to increase advertising on buses
- Contracted Fares $600,000
- Local Match Town and County:
  - Town $1,342,045 - 40%
  - County $2,013,000 - 60%

Requested and Recommended

START Requested	Town Manager Recomm'd
Employee Recognition Requested $13,000	Employee Recognition Reduced by $3,000 to $10,000
Training, Travel and Meetings Requested $29,900	Training, Travel and Meetings Reduced by $5,300 to $24,600
Employee Recruitment Requested $60,000	Employee Recruitment Reduced by $5,000 to $55,000

Salaries and Wages – Regular

START Requested	Town Manager Recomm'd
START requested to increase the starting wage from \$27.59 to \$30 to help with recruiting and to raise all current Operator wages proportionally. The request for all employee wages to be increased was to avoid compounding of wages by those already here.	Recommends increasing the starting wage for Seasonal Operators to help address hiring issues. Does not Recommend increasing all current operator's wages proportionally. Currently, there is not an issue hiring full-time year-round employees and retention is good. Increasing all employees' wages would be a change in the pay band which is not favorable in the Town's Compensation Policy.

TV Shuttle Salt Lake Express

START Requested

START requested $422,500 to contract out the service if needed.

Every year the goal is to run it in house. With the pay raise we will have better incentives. If we can't hire enough operators, then contracting out is our fallback.

There is a risk of not having it in the budget, if we go back for a budget amendment it may not be approved.

Town Manager Recomm'd

Recommends removing it from the budget.

We are already budgeted to run it in house (which is represented in wages, fuel, maintenance labor and parts) . If we can't hire enough people, then we can ask for a budget amendment to contract it out.

Microtransit – East Jackson

START Requested

START Requested $1,700,000 anticipating costs will rise with a new contractor.

The RFP is out in the market. Proposals are due back by April 27th. We will know shortly after that the possible range of costs.

Costs will not be certain until after a contract is written and approved by all parties. This won't happen until after the budgets are approved.

Town Manager Recomm'd

Recommends reducing it to $1,600,000.

If bids show that the service costs have increased, the Town Manager may ask the board to consider implement a fare to cover the difference.

START Board and Director Recommend the Following

1. Recommend keeping original request of $13,000 for employee recognition
2. Recommend supporting the Town Manager's reduction of Training and Travel from $29,900 to $24,600
3. Recommend supporting the Town Manager's reduction of Employee Recruitment from $60,000 to $55,000
4. Recommend keeping original request in the budget to raise the starting wage to $30 and all employee wages proportionally by $2.41
5. Recommend keeping $422,500 in the budget for contingency to contract part of our service on The Teton Village Express Route
6. Recommend supporting the Town Manager's recommendation on On-Demand to reduce budget from $1,700,000 to $1,600,000 –pending proposal reviews

Questions

Operating & Capital Budget 2026-2027

The following document presents the Jackson Hole Airport Board's budget for the Fiscal Year Ending June 30, 2027

Accounting & Finance Department

Jackson Hole Airport Board
1250 E. Airport Rd.
Jackson, WY 83001
307-733-7695

Table of Contents

Background
The following pages present the Jackson Hole Airport Board's ("the Board") operating budget for fiscal year 2026/2027. The Board consists of five members jointly appointed by the Town and County. The Joint Powers Agreement sets forth the terms by which the Town, County and Airport operate. Under this agreement, the Town and County annually review the Airport Budget. The Town and County also sign all FAA grant agreements as co-sponsors. The Board operates under the authority of both an Airport Board under Wyoming State Statute and as a Joint Powers Board and holds ownership of all facilities, equipment, lease holdings and operating rights.

The Board adopted a Certificate of Organization on January 2, 1968, pursuant to the Town of Jackson Ordinance and Board of Teton County Commissioners Resolution officially forming the Airport Board and electing officers. Annually the Certificate of Organization is renewed, and new officers are elected as appointed by the Town and County. For the year February 1, 2026 – January 31, 2027, the slate of officers is Melissa Turley, President; Bob McLaurin, Vice President; Ed Liebzeit, Treasurer; John Carey, Secretary; and Rob Wallace, Member. The Board operates the Airport inside the boundaries of Grand Teton National Park ("the Park") under a Use Agreement with the U.S. Department of Interior.

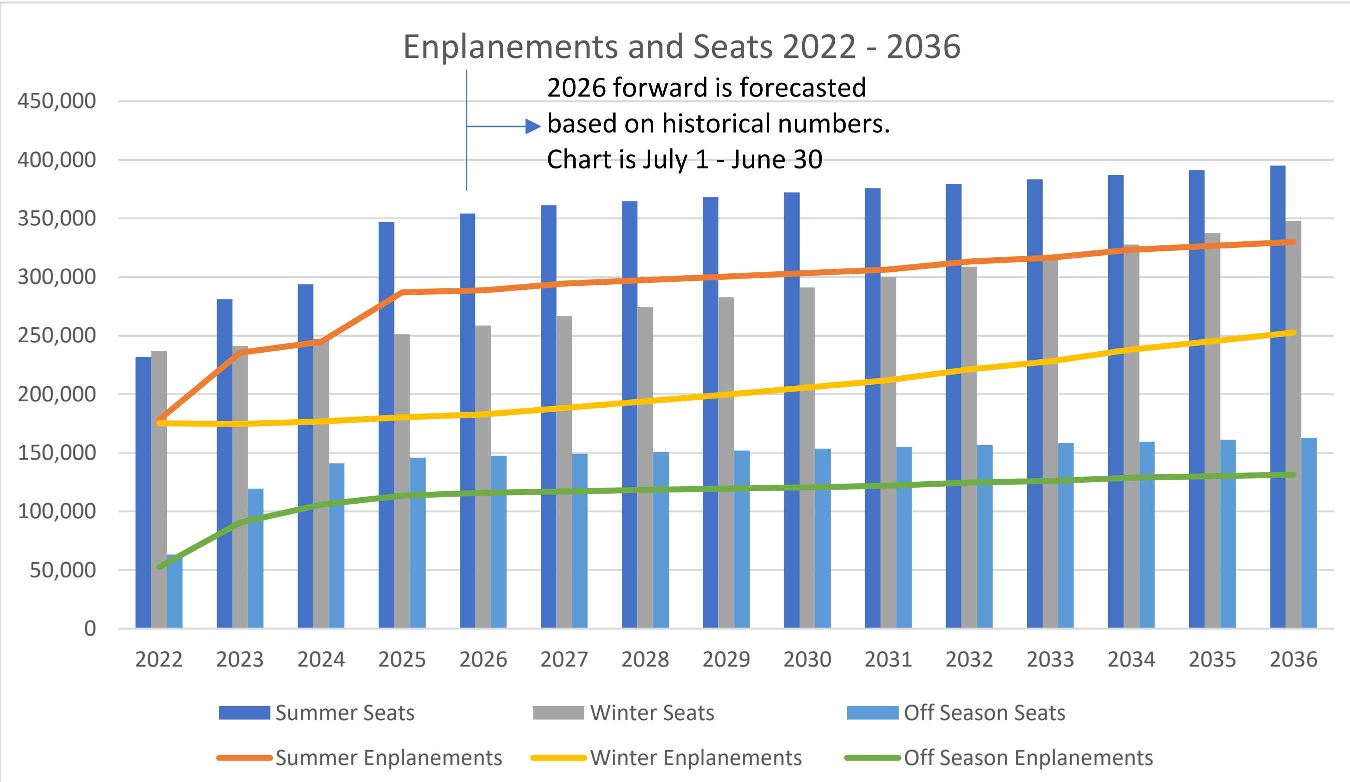
The Board's fiscal year is from July 1 – June 30 each year. Once the Board approves the budget, it is submitted to the Town and County for review by May 1st of each year. The Board approves changes to the rates and charges prior to July 1 by resolution. These changes may include ground transportation fees, parking fees, rents, landing fees and other standard fees. The Board approved rates and charges can be found under financial information on the airport website at https://www.jacksonholeairport.com/airport-board/records-reports/.

The Board operates the Airport as a business enterprise to be financially self-sufficient. The Airport does not have the authority to tax and does not use local tax dollars, property tax or sales tax for operations. The Airport is funded primarily by fees paid by airport users, including airlines and businesses that operate at the airport. The airport is a key piece of infrastructure for our community, connecting citizens and employers to the country and globally. The airport supports not just passenger travel but also search and rescue, wildland firefighting, air medical, the National Park Service and Wyoming Game and Fish, among many other activities. A recent update to the Aviation Economic Impact Study conducted by the Wyoming Department of Transportation lists the airport's annual economic contribution to the State at $2.4 billion with job generation of 20,772 annually.

Budget Goals
The goals for this budget cycle are as follows:
- Operate a safe, secure, and environmentally responsible airport.
- Fiscal responsibility – execute a financial plan that provides the resources necessary to achieve objectives while maintaining a strong financial position.
- Provide services that exceed customer expectations and world-class facilities.
- Cultivate mutually beneficial community partnerships.
- Attract, develop, and retain high performing employees – Employer of Choice.

Airport Activity

Reviewing the Airport's activity numbers is important to planning long-term needs for infrastructure, staffing, and operations. The numbers in the forecast below represent a "best estimate" following conversations with the airlines and considering the dynamic environment that currently exists related to historic travel demand and current economic conditions.



Jackson Hole Airport Board Budget Summary

We are again presenting the budget with three enterprise centers and six cost centers. The enterprise centers are Airport Operations, Fuel Farm, and Fixed Based Operator (FBO). The Airport operates the fixed base operation under the name Jackson Hole Flight Services. Where appropriate, cost center expenses have been allocated between the Airport Operations, FBO, and the Fuel Farm enterprise centers. The six specific cost centers listed below remain unchanged from prior years: airfield, landside, terminal, other buildings and grounds, environmental, and community outreach. Revenues, expenses and cost centers for the various enterprise centers and their associated cost centers are outlined in the following pages.

Presented on the following page is a chart summarizing the Airport Board's total budget for fiscal year 2026/2027.

Revenues		**2026-2027**
	Airport Operations	35,439,306
	Fuel Farm Operations	5,930,915
	FBO Operations	42,742,489
Bond Directed Revenue	Fuel Fees	950,278
	Customer Facility Charges	2,967,528
	Passenger Facility Charges	2,194,967
Total Revenue		90,225,483
Expenses		
	Airport Operations	(31,674,642)
	Fuel Farm Operations	(4,194,832)
	FBO Operations	(24,022,485)
Bond Expense	Rental Car QTA	(1,200,164)
	Fuel Farm	(950,278)
	FBO - Hangars	(4,258,982)
	Restaurant	(3,657,469)
	Administration/FBO Building	(3,756,292)
	Checked Baggage Inspection**	(200,000)
	Aviation Safety Facility	-
Total Expense		(73,915,144)
	Net Income	**16,310,339**
Capital and Bond Sources		
	Federal Grants	38,266,992
	State Grants	3,876,306
	Other Grants	950,000
	Bond Funding	2,710,475
Total Capital and Bond Sources		45,803,773
Capital Expenditures		
	General Aviation/FBO	(1,065,472)
	Terminal	(3,277,032)
	Airfield	(49,629,124)
	Landside	(1,675,927)
	Equipment	(4,862,996)
	Other Building & Grounds	(1,277,000)
Total Capital Expenditures		(61,787,551)
	Subtotal Capital and Bonds	(15,983,778)
To/(From) Net Reserves FY 26/27		326,561
Unrestricted Cash Balance Forecast FYE June 30, 2026		33,143,442
Unrestricted Cash Balance Forecast FYE June 30, 2027		33,470,004

**Anticipated new bond for outbound baggage construction (checked baggage inspection system, CBIS). The project is still in design phase, so the timing and amount of bond is yet to be determined. The amount shown is interest only during construction.

Airport Operations

The Airport operations budget is a stand-alone enterprise center separate from FBO operations and fuel farm operations. All revenues generated from the operation of this enterprise center, including rents, landing fees, and other operating fees, will be used to offset the expenses related to airport operations. The year-end balance expected from airport operations is anticipated to be $4,006,534 after debt service. The specific details for the airport operations enterprise center are outlined on pages 6-14.

Fixed Base Operation

The FBO provides aeronautical services for both general aviation and airline aircraft. This second enterprise center has been set up with an individual operating budget that includes income, expense, labor, and debt service. Debt service in the FBO enterprise center covers the cost of the Hangar 3 construction project and the administration and FBO terminal building. Year-end net income anticipated to be received from the FBO is $10,704,731 after debt service. The FBO enterprise center information is detailed starting on page 15.

Fuel Farm

The fuel farm operation has been set up with an individual operating budget as the third enterprise center, which includes income, expense, and debt service payment. Fuel sales have been adjusted based on predicted activity levels for the upcoming budget year. Income includes fuel and glycol revenues, the administration fee on fuel and glycol, and the fees on fuel delivered. Fuel farm expenses include fuel and glycol purchases, glycol recovery and trucking expenses, labor, overhead and maintenance expenses at the fuel farm, and glycol recapture pad and debt service. Income for the fiscal year 2026-2027 that is anticipated to be received from the fuel farm operations is $1,736,083 after debt service. The fuel farm enterprise center information is detailed on page 22.

Capital Improvement Plan

The capital improvement plan is a multi-year plan focused on larger infrastructure and equipment needs at the airport. Presented in this budget are the items which staff has identified as a priority for the upcoming fiscal year. The total capital expenditures are $61,787,551. Capital needs are funded from a variety of sources including net income and reserve funds. The capital plan for fiscal year 2026-2027 has identified $15,983,778 in capital reserve funding with the remainder coming from grants and bonds. This results in net income to reserves after capital of $326,561. The Airport's capital plan can be found on pages 23-24.

Personnel

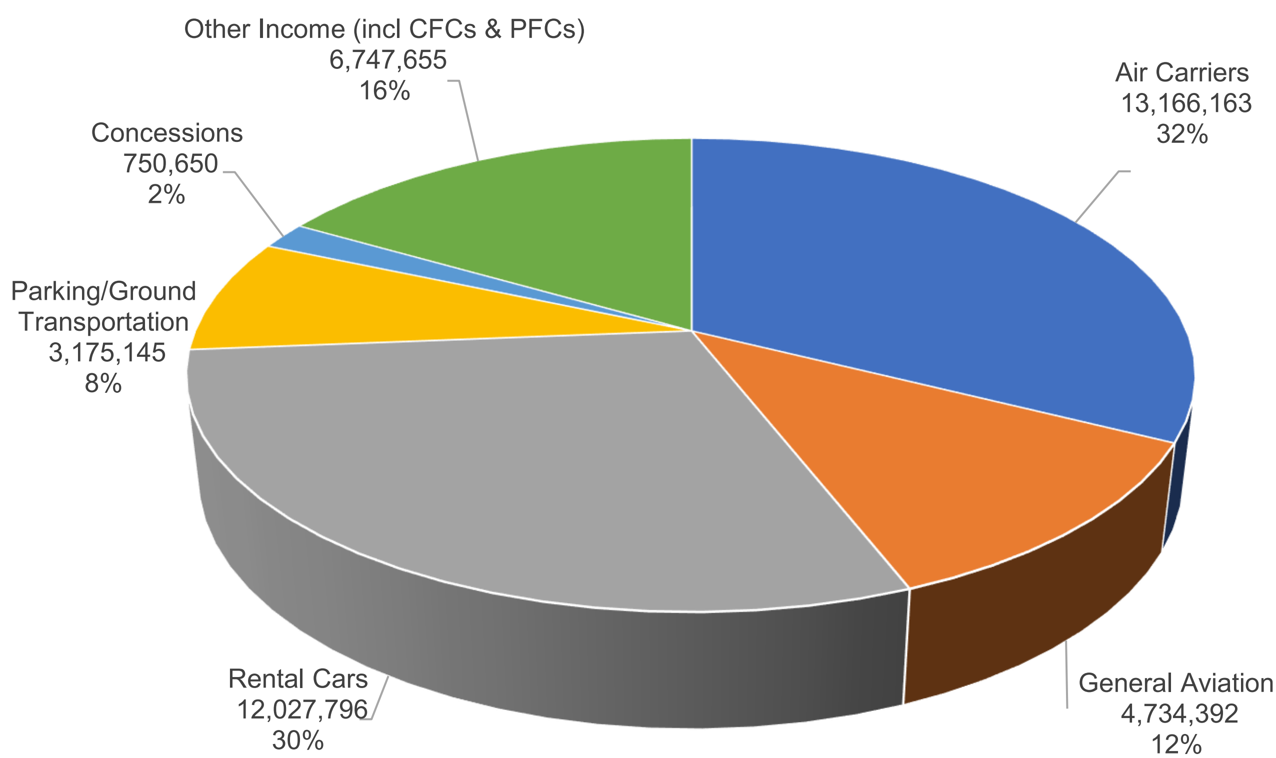
The Airport's full-time equivalent (FTE) staffing number is expected to be approximately 156 this upcoming year. This includes airport administration, operations (aircraft rescue fire fighters/ maintenance/IT/custodial), and security employees (98 total). Also included in the FTE number is the Jackson Hole Flight Services (FBO) staff (53) and fuel farm (5). This includes full staffing of the night security operation, which is an addition of 3 staff positions. There is a planned adjustment in wages this year as well as an increase in the cost of health insurance. All other benefits remain unchanged. The proposed personnel expense adjustments are as follows:

- Health insurance adjustment (9%) = $98,900
- Six percent pool for merit adjustment = $934,613

As of March 31, 2026, there are 7 open positions (excluding the new night security positions) the airport is looking to fill including: 2 FBO line service staff, 1 FBO customer service representative, 2 maintenance officers, 1 airport operations officer and 1 fuel farm specialist. The fully burdened cost for these positions averages $140,681. The vacancy cost for one FTE is estimated to be $385 per day. With an average time to fill of 130 days, the vacancy cost is $50,106 per position. This does not account for intangible costs such as lost productivity, overtime and time spent filling the open position(s).

Airport Operations Revenue Summary
The Airport does not have the authority to tax and does not use local tax dollars, property tax or sales tax for operations. Aeronautical revenues are collected from both the fixed base operator and the airlines as well as other aeronautical users of the airport. Non-aeronautical revenues are collected from a variety of sources including terminal concessions, rental cars, and parking. These revenue streams are used to fund cost center expenses. There are six profit centers for airport operations including air carriers, rental cars, general aviation, concessions, parking/ground transportation, and other income. A more detailed review of the anticipated revenues and sources for each of these profit centers is below.

Airport Operations Income Budget FY 2026/2027



Air Carriers

Air Carrier income is derived from two sources: landing fees and terminal rents. These revenues are used to offset expenses related to the airfield and terminal operations. Travel to the Jackson Hole area is expected to remain steady throughout the next fiscal year. Landing fees are calculated on a maximum certified gross weight (CGW) basis and will adjust to $9.16 per 1,000 pounds landed CGW. Air carrier revenue is expected to be $13,166,163 in fiscal year 2026/2027. Of this, $5,722,412 is terminal space rental, $6,943,751 is landing fees, and the remaining $500,000 is the glycol facility fee which will be charged at $5.00 per gallon of glycol dispensed. This fee will help to recoup the Board's anticipated out-of-pocket costs for the new glycol dispensing system which are currently estimated to be about $5.4 million.

Rental Cars

Rental car revenue is predominantly composed of minimum annual guarantee amounts (MAGs). The rental car agreements were bid in 2023 in an open competition process that established the MAGs. By contract, the on-airport rental car companies are required to pay 10% of gross revenue or their MAG, whichever is higher. The rental cars also pay rent for space in the terminal and parking lot (including storage spaces) to help offset the expenses related to the terminal and landside cost centers. The terminal rent is calculated at the same rate that is charged to the air carriers. The rental cars also pay operations and maintenance costs and rent for the use of the rental car quick turnaround (QTA) car wash facility. These fees help to offset the cost of operating the QTA facility. Finally, off airport rental cars pay 10% of gross revenue for airport operations. The rental car revenue for fiscal year 2026/2027 is anticipated to be $12,027,796.

General Aviation

The general aviation revenue source includes landing fees collected from general aviation. General aviation revenue is used to help pay for airfield costs as well as environmental costs and general aviation share of costs related to snow removal and ARFF. General aviation landing fees have been adjusted to $10.86 per 1,000 pounds CGW this year. The general aviation revenue stream is budgeted to be $4,734,392 for fiscal year 2026/2027. This income is collected by the FBO and paid to the Airport as revenue separate from the FBO enterprise center.

Concessions

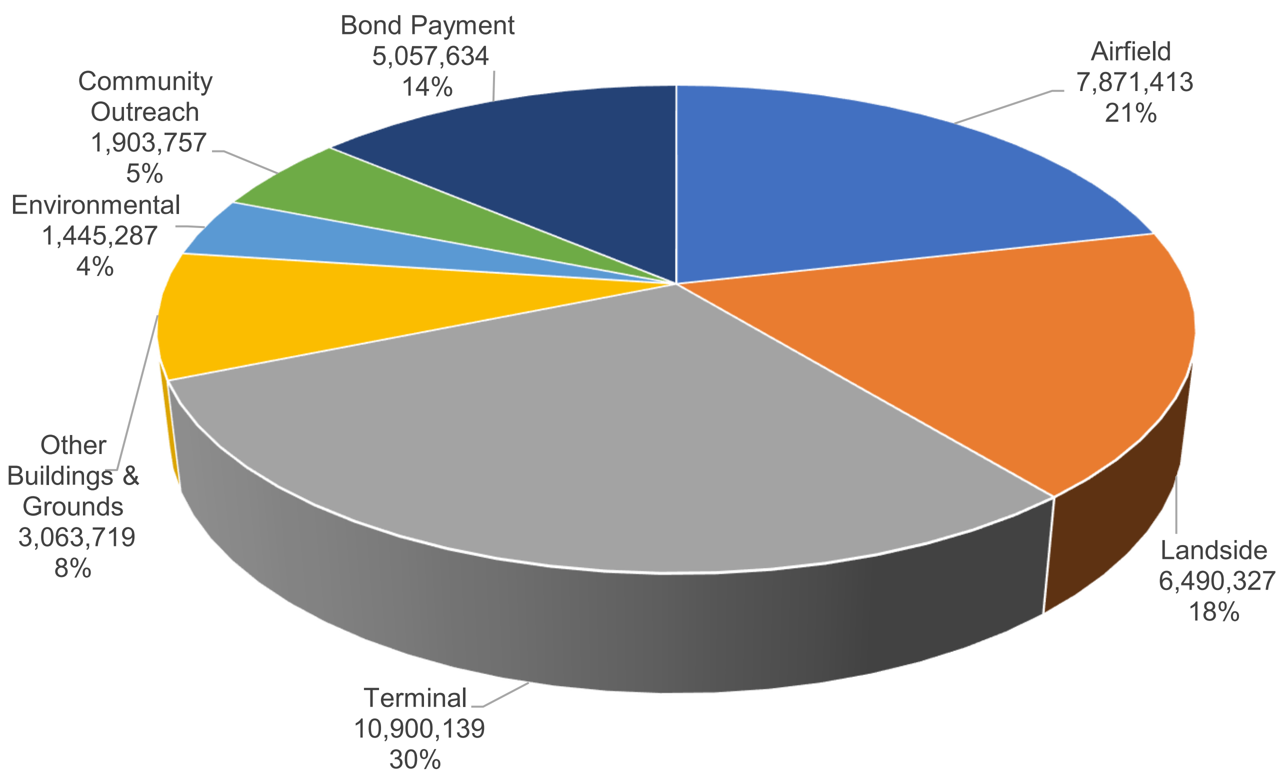
Much of the revenue from concessions is received from restaurant revenue. All concession revenue is dependent on activity levels. The restaurant revenue is composed of either a percentage of gross revenue or minimum annual guarantee. The operator pays whichever amount is higher. Projected revenue has been adjusted to reflect a new restaurant operator for this upcoming fiscal year. In addition to restaurant revenue, additional concession income is received from bear spray rental income and brochures. The concession revenue stream helps to fund the terminal cost center. Revenue is budgeted to be $750,650 for the fiscal year 2026/2027.

Parking/Ground Transportation
Parking and ground transportation revenue includes parking fees and ground transportation access fees. This income will help to support the maintenance and upgrades of the airport's roadways and parking lots. For fiscal year 2026/2027, parking/ground transportation revenue is budgeted to be $6,747,655.

Other Income
Other income includes interest income, security income, and other airport revenue received from smaller lessees such as the Prime Flight agreement. The budgeted amount for fiscal year 2026/2027 including customer facility charges, (CFC) and passenger facility charges (PFC) revenue totals $6,747,655.

Airport Operations Expense Summary
As presented on the following pages, the budget has been developed to accomplish the airport's financial objectives. These objectives were detailed above but more broadly include: 1) operating a safe, secure and environmentally responsible airport, 2) exceed customer and community expectations, 3) infrastructure reinvestment to deliver and maintain a facility that meets the needs of the traveling public.

Airport Operations Expense Budget FY 2026/2027



Budgeted expenses for airport operations total $36,732,276, including debt service. Operating expenses exclude fuel farm expenses and FBO expenses as those are reflected in separate budgets on pages 15-21 (FBO) and 22 (fuel farm) following the detailed cost center information.

The table below presents the fiscal year 2026/2027 operating expense budget numbers compared with the projected year end.

Operations Expenses	**Projected Operating Expense FY 2025-2026**	**Budget Operating Expense FY 2026-2027**
Payroll & Personnel	18,201,326	20,068,504
Administrative Expense	3,696,833	4,052,976
Customer & Employee Relations	1,003,973	672,700
Environmental Planning & Ops	867,650	547,568
Licenses & Insurance	656,664	735,145
Airfield & ARFF	341,828	264,120
Control Tower Operation	129,500	108,000
Security Operations	100,139	278,168
Information Technology	1,002,696	1,089,290
Parking	181,000	170,000
Maintenance/Facilities/Custodial	1,822,757	1,952,269
Utilities	880,051	889,836
Vehicles/Snow Removal	1,143,909	491,635
QTA Operations	330,177	354,432
TOTAL OPERATING EXPENSE	**30,358,503**	**31,674,642**

Airport Operations Budget Cost Centers

The airport experienced strong passenger traffic with record enplanements in calendar year 2025 which continues into 2026. General aviation activity remains at consistent levels during the past year.

There are six direct cost centers for the Airport: airfield, landside, terminal, other buildings and grounds, environmental, and community outreach. There are also 15 indirect cost centers for the Airport. The indirect cost centers include areas such as personnel expenses, utilities and building expenses, operations and maintenance expenses and equipment expenses. Some expenses where appropriate have been split between the FBO and JAC Operations enterprise centers, for example the aircraft rescue firefighting, snow removal and environmental programs.

The 2026/2027 budget has been compared with the 2025/2026 projections generally and in each cost center in the following sections. A few key areas that may have an impact on multiple cost centers are highlighted below followed by more detailed information for the individual cost centers:

- Personnel expenses have been adjusted this year to include the items detailed on page 5.
- Security expenses include purchase of additional storage servers to support cameras and video storage capacity across the airport.

- Information Technology has been adjusted to include investments in artificial intelligence technology as well as replacement of the public address/paging system in the terminal.
- Maintenance/Facilities/Custodial includes a number of expense items such as:
    - Updating furniture in the passenger terminal,
    - Additional landscaping expenses including tree replacement,
    - An adjustment for items related to additional square footage requiring upkeep.

In allocating overhead expenses to the cost centers, staff reviews personnel hours dedicated to the cost centers as well as the budgeted costs associated with each indirect cost center. This is compared with the percentages for the prior year to determine what, if any, adjustments are needed. The expenses for the indirect cost centers excluding administrative expenses are allocated to the direct cost centers based on this analysis. After those direct and indirect costs are allocated to the direct cost centers, administrative expenses can be allocated based on the total actual direct and indirect costs for each cost center. The overall budget numbers and percentages of the FY 2026/2027 budget for allocation purposes can be found in the following table. The comparisons against 2025/2026 projected expenses by cost center are on the following pages.

Operations Cost Centers	Budget Operating Expense FY 2026-2027	Airfield		Landside		Terminal		Other Buildings & Grounds		Environmental		Community Outreach	
Payroll & Personnel	20,068,504	26%	5,253,876	22%	4,441,736	33%	6,718,245	9%	1,792,364	4%	807,602	5%	1,054,682
Administrative Expense	4,052,976	35%	1,418,542	20%	810,595	32%	1,296,952	10%	405,298	1%	40,530	2%	81,060
Customer & Employee Relations	672,700	0%	-	0%	-	0%	-	0%	-	0%	-	100%	672,700
Environmental Planning & Ops	547,568	0%	-	0%	-	0%	-	0%	-	100%	547,568	0%	-
Licenses & Insurance	735,145	14%	102,920	20%	147,029	53%	389,627	10%	73,514	1%	7,351	2%	14,703
Airfield & ARFF	264,120	100%	264,120	0%	-	0%	-	0%	-	0%	-	0%	-
Control Tower Operation	108,000	100%	108,000	0%	-	0%	-	0%	-	0%	-	0%	-
Security Operations	278,168	15%	42,195	15%	42,195	65%	179,714	5%	14,065	0%	-	0%	-
Information Technology	1,089,290	24%	258,811	16%	178,490	46%	495,811	5%	55,332	3%	31,236	6%	69,611
Parking	170,000	0%	-	100%	170,000	0%	-	0%	-	0%	-	0%	-
Maintenance/Facilities/Custodial	1,952,269	0%	3,000	20%	398,500	68%	1,332,384	11%	218,386	0%	-	0%	-
Utilities	889,836	20%	174,132	10%	86,965	55%	487,406	13%	119,329	1%	11,001	1%	11,001
Vehicles/Snow Removal	491,635	50%	245,818	44%	214,818	0%	-	6%	31,000	0%	-	0%	-
QTA Operations	354,432	0%	-	0%	-	0%	-	100%	354,432	0%	-	0%	-
TOTAL OPERATING EXPENSE	**31,674,642**		**7,871,413**		**6,490,327**		**10,900,139**		**3,063,719**		**1,445,287**		**1,903,757**

* The percentages shown in the table above represent the percentage of total line-item expense allocated to each cost center.

Airfield Cost Center:
This cost center includes the costs associated with the airfield and air carrier apron including snow removal, aircraft rescue firefighting, operations and maintenance expenses, and utilities expenses. Adjustments to this cost center are due to expected increases in insurance, personnel expenses, and security operations. Additionally, there was a reallocation of costs from the JAC Operations to JAC FBO enterprise center in the Airfield & ARFF and Control Tower Operation lines of this cost center.

Airfield

	Projected Operating Expense FY 2025-2026	Budget Operating Expense FY 2026-2027
Payroll & Personnel	4,765,054	5,253,876
Administrative Expense	1,293,891	1,418,542
Licenses & Insurance	91,933	102,920
Airfield & ARFF	341,828	264,120
Control Tower Operation	129,500	108,000
Security Operations	14,020	42,195
Information Technology	250,674	258,811
Maintenance/Facilities/Custodial	-	3,000
Utilities	237,614	174,132
Vehicles/Snow Removal	629,150	245,818
TOTAL OPERATING EXPENSE	**7,935,304**	**7,871,413**

Landside Cost Center:
This cost center includes the expenses associated with the parking lots and roadways at the Airport. Adjustments to this cost center are due to expected increases in insurance, personnel expenses, and security operations.

Landside

	Projected Operating Expense FY 2025-2026	Budget Operating Expense FY 2026-2027
Payroll & Personnel	4,028,475	4,441,736
Administrative Expense	739,367	810,595
Licenses & Insurance	131,333	147,029
Security Operations	14,020	42,195
Information Technology	160,431	178,490
Parking	181,000	170,000
Maintenance/Facilities/Custodial	258,831	398,500
Utilities	70,404	86,965
Vehicles/Snow Removal	457,564	214,818
TOTAL OPERATING EXPENSE	**6,122,985**	**6,490,327**

Terminal:
Included in the terminal cost center are all costs associated with the terminal building including repair and maintenance, custodial, utilities, baggage system and certain security items related to access control (cameras, doors, alarms). Adjustments to this cost center are related to increases in building facilities, personnel expenses, security operations and information technology. The increases in security operations are due to upgrades to the servers and cameras as well as implementation of items from the security audit.

Terminal

	Projected Operating Expense FY 2025-2026	Budget Operating Expense FY 2026-2027
Payroll & Personnel	6,093,178	6,718,245
Administrative Expense	1,182,986	1,296,952
Licenses & Insurance	348,032	389,627
Security Operations	67,093	179,714
Information Technology	441,186	495,811
Maintenance/Facilities/Custodial	1,301,448	1,332,384
Utilities	466,427	487,406
TOTAL OPERATING EXPENSE	**9,900,351**	**10,900,139**

Other Buildings and Grounds:
This cost center includes the Airport owned hangars, control tower, and the rental car quick turnaround wash facilities. Like the terminal cost center, significant expenses in this cost center include operations and maintenance for these buildings, custodial, and non-capital equipment expenses. The most significant change is in QTA operations to account for increased maintenance needs as the facilities age.

Other Buildings & Grounds

	Projected Operating Expense FY 2025-2026	Budget Operating Expense FY 2026-2027
Payroll & Personnel	1,625,602	1,792,364
Administrative Expense	369,683	405,298
Licenses & Insurance	65,666	73,514
Security Operations	5,007	14,065
Information Technology	50,135	55,332
Maintenance/Facilities/Custodial	262,477	218,386
Utilities	88,005	119,329
Vehicles/Snow Removal	57,195	31,000
QTA Operations	253,677	354,432
TOTAL OPERATING EXPENSE	**2,862,406**	**3,063,719**

Environmental:

This past year the airport continued the progress made in sustainability. The objective this year is to continue to work on the previously established initiatives including noise monitoring and the Fly Quiet Program. Environmental payroll includes the airport's environmental manager and payroll costs allocated to the environmental cost center associated with administering the environmental programs. With the start of the FBO operation, many of the environmental costs have been reclassified under the general aviation operation and are reflected under that enterprise center including the noise monitoring and Fly Quiet program.

Environmental

	Projected Operating Expense FY 2025-2026	Budget Operating Expense FY 2026-2027
Payroll & Personnel	732,462	807,602
Administrative Expense	36,968	40,530
Environmental Planning & Ops	867,650	547,568
Licenses & Insurance	6,567	7,351
Information Technology	30,081	31,236
Utilities	8,801	11,001
Vehicles/Snow Removal	-	-
TOTAL OPERATING EXPENSE	**1,683,100**	**1,445,287**

Community Outreach:

Community outreach remains a key value for the Board. As the airport progresses into the next cycle of projects, collaboration with stakeholders and the community will be important. This practice will lay the groundwork for an informed community to help them understand the Board's goals and priorities. Payroll expenses in this cost center include personnel costs related to the operation of this community outreach and customer relations. The utilities and equipment expenses included in this cost center are related to telephone and computer costs.

Community Outreach

	Projected Operating Expense FY 2025-2026	Budget Operating Expense FY 2026-2027
Payroll & Personnel	956,554	1,054,682
Administrative Expense	73,937	81,060
Customer & Employee Relations	993,933	672,700
Licenses & Insurance	13,133	14,703
Information Technology	70,189	69,611
Utilities	8,801	11,001
Vehicles/Snow Removal	-	-
TOTAL OPERATING EXPENSE	**2,117,689**	**1,903,757**

Fixed Base Operations Budget

The fixed base operation (FBO) is operated by the airport under the name Jackson Hole Flight Services (JHFS) with all income and expenses relating to the operation allocated to the FBO enterprise center. FBO revenues include aircraft fueling, aircraft maintenance, aircraft parking/handling/tiedown, hangar revenue and landing fees, among others. Some of the expenses include fuel fees, personnel, administrative, operating and overhead expenses. Also included in expenses are costs of goods sold and non-operating expenses. Costs of goods sold are the direct cost of items which the FBO resells or uses for customers. These include products like oil, glycol, batteries, and aircraft parts as well as pass through costs like landing fees and user fees. Costs have been allocated as appropriate in specific cost centers including Control Tower, Airfield, Aircraft Rescue Fire Fighting (ARFF), Security and Snow Removal. Where possible, direct operating costs have been assigned to the FBO operation when they are known. A summary of the FBO enterprise center budget is below.

Fixed Base Operation (JHFS)	Projected FY 2025-2026	Proposed Budget FY 2026-2027
Revenue		
Aircraft Fuel and Services	33,291,426	34,648,581
Airport Fees Collected Airlines		
Customer Facility Fee Airlines	328,160	338,005
Fuel Facility User Fee Airline	1,512,532	1,557,908
Airline Flow Fee Airlines	984,582	1,014,120
	2,825,274	**2,910,033**
Airport Fees Collected GA		
Landing Fees GA	2,800,923	3,137,034
Customer Facility Fee GA - Jet	176,122	181,406
Customer Facility Fee GA - AvG	591	600
	2,977,637	**3,319,040**
Maintenance Services	1,063,685	1,131,675
Non-Aero-Transportation	698,249	733,161
Revenue	**40,856,271**	**42,742,489**
Cost of Goods Sold	**8,944,374**	**9,446,559**
Gross Revenue	**31,911,897**	**33,295,930**
Expenses		
Payroll & Personnel	8,549,237	9,168,653
Office Expenses	871,177	825,634
Contractual Agreements	46,369	65,805
Licenses & General Insurance	1,500	1,500
Security	9,349	28,130
Information Technology (IT)	58,227	101,801
Maintenance/Building/Facilities	34,390	135,954
Custodial	19,228	107,633
Utilities	127,035	131,802
Operations - FBO Line Services	487,048	536,066
Operations - FBO Maintenance	103,263	103,264
Allocated/Shared Costs	2,940,087	3,369,684
Expenses	**13,247,361**	**14,575,926**
Income From Operations Before Bond Payment	**18,664,536**	**18,720,004**
Debt Service Interest Payment Total	**4,445,492**	**8,015,274**
FBO Net Income after Bond Pmt	**14,219,044**	**10,704,730**

The table below presents the fiscal year 2026/2027 budget expense numbers compared with projected year end.

FBO Operating Expenses	Projected FBO Expense FY 2025-2026	Budget FBO Expense FY 2026-2027
Payroll & Personnel	8,549,237	9,168,653
Administrative Expense	713,780	782,458
Customer & Employee Relations	157,397	43,177
Environmental Planning & Ops	750,263	745,376
Licenses & Insurance	930,075	1,014,458
Airfield & ARFF	382,011	396,180
Control Tower Operation	116,700	162,000
Security Operations	107,631	166,085
Information Technology	58,227	101,801
FBO Line	487,048	536,066
Maintenance/Facilities/Custodial	54,069	243,587
Utilities	143,523	145,362
Vehicles/Snow Removal	694,137	967,459
FBO Maintenance	103,263	103,264
TOTAL OPERATING EXPENSE	**13,247,361**	**14,575,926**

Expenses in the FBO budget have been allocated to cost centers in the same manner as the airport operating budget. The FBO operating expense allocations (excluding fuel purchases) are on the following page:

FBO Cost Centers	Budget FBO Expense FY 2026-2027	Airfield		Landside		FBO Terminal		Environmental	
Payroll & Personnel	9,168,653	57%	5,226,132	5%	458,433	33%	3,025,656	5%	458,433
Administrative Expense	782,458	60%	469,475	5%	39,123	32%	250,386	3%	23,474
Customer & Employee Relations	43,177	0%	-	0%	-	0%	-	100%	43,177
Environmental Planning & Ops	745,376	0%	-	0%	-	0%	-	100%	745,376
Contractual Agreements & Insurance	1,014,458	0%	-	0%	-	100%	1,014,458	0%	-
Airfield & ARFF	396,180	90%	356,562	0%	-	10%	39,618	0%	-
Control Tower Operation	162,000	100%	162,000	0%	-	0%	-	0%	-
Security Operations	166,085	50%	83,042	25%	41,521	25%	41,521	0%	-
Information Technology	101,801	10%	10,180	10%	10,180	80%	81,441	0%	-
FBO Line	536,066	80%	428,853	0%	-	20%	107,213	0%	-
Building Facilities/Custodial	243,587	0%	-	5%	12,179	95%	231,408	0%	-
Utilities	145,362	70%	101,753	10%	14,536	20%	29,072	0%	-
Vehicles/Snow Removal Expense	967,459	90%	870,713	10%	96,746	0%	-	0%	-
FBO Maintenance	103,264	90%	92,937	5%	5,163	5%	5,163	0%	-
TOTAL OPERATING EXPENSE	**14,575,926**	**100%**	**7,801,648**	**-**	**677,882**	**-**	**4,825,936**	**-**	**1,270,460**

* The percentages shown in the table above represent the percent of total line-item expense allocated to each cost center.

FBO Airfield:
This cost center includes the FBO proportion of costs associated with the airfield and general aviation apron including snow removal, aircraft rescue firefighting, operations and maintenance expenses, and utilities expenses. The adjustment in this cost center is due to an increase in costs associated with the airfield as well as personnel and administrative expenses.

Airfield

	Projected FBO Expense FY 2025-2026	Budget FBO Expense FY 2026-2027
Payroll & Personnel	4,873,065	5,226,132
Administrative Expense	428,268	469,475
Airfield & ARFF	343,810	356,562
Control Tower Operation	116,700	162,000
Security Operations	53,815	83,042
Information Technology	5,823	10,180
Operations Line	389,638	428,853
Utilities	100,466	101,753
Vehicles/Snow Removal	624,724	870,713
Operations Maintenance	92,937	92,937
TOTAL OPERATING EXPENSE	**7,029,246**	**7,801,648**

FBO Landside:
This cost center includes the expenses associated with the FBO parking lot and access roads at the Airport.

Landside

	Projected FBO Expense FY 2025-2026	Budget FBO Expense FY 2026-2027
Payroll & Personnel	427,462	458,433
Administrative Expense	35,689	39,123
Security Operations	26,908	41,521
Information Technology	5,823	10,180
Maintenance/Facilities/Custodial	2,703	12,179
Utilities	14,352	14,536
Vehicles/Snow Removal	69,414	96,746
Operations Maintenance	5,163	5,163
TOTAL OPERATING EXPENSE	**587,514**	**677,882**

FBO Terminal:

Included in the FBO terminal cost center are all costs associated with the FBO terminal including repair and maintenance, custodial, utilities and certain security items related to access control (cameras, doors, alarms). Increases in this area are related to additional square footage requiring more repair, maintenance, and custodial services.

FBO Terminal

	Projected FBO Expense FY 2025-2026	Budget FBO Expense FY 2026-2027
Payroll & Personnel	2,821,248	3,025,656
Administrative Expense	228,410	250,386
Licenses & Insurance	930,075	1,014,458
Airfield & ARFF	38,201	39,618
Security Operations	26,908	41,521
Information Technology	46,581	81,441
Operations Line	97,410	107,213
Maintenance/Facilities/Custodial	51,365	231,408
Utilities	28,705	29,072
Operations Maintenance	5,163	5,163
TOTAL OPERATING EXPENSE	**4,274,066**	**4,825,936**

FBO Environmental:

The FBO Environmental cost center includes expenses related to the environmental programs at the airport. These programs include water quality, noise monitoring and Fly Quiet.

Environmental

	Projected FBO Expense FY 2025-2026	Budget FBO Expense FY 2026-2027
Payroll & Personnel	427,462	458,433
Administrative Expense	21,413	23,474
Customer & Employee Relations	157,397	43,177
Environmental Planning & Ops	750,263	745,376
TOTAL OPERATING EXPENSE	**1,356,536**	**1,270,460**

Fuel Farm Operations Budget
The fuel farm operating budget is presented below. The fuel farm budget includes staff overhead, fuel purchase expenses, maintenance, glycol trucking expenses, and insurance. Revenues include fuel sales (at cost), administration fees, and fuel facility use fees ($0.25/gallon).

Fuel Farm	Projected FY 2025-2026	Proposed Budget FY 2026-2027
Revenue		
Airport Fees - Jet A	2,787,744	2,927,131
Airport Fees -AvGas	3,346	3,513
Fluid Sales - AvGas	69,463	72,937
Fluid Sales - Unleaded Gas	1,154,273	1,211,986
Fluid Sales - Dyed Diesel	239,648	253,630
Fluid Sales - Glycol T-I	1,639,815	1,915,981
Fluid Sales - Glycol T-IV	472,395	496,015
Revenue	**6,366,684**	**6,881,193**
Cost of Goods Sold		
Fluid Sales - AvGas	84,861	89,104
Fluid Sales - Unleaded Gas	926,251	972,564
Fluid Sales - Dyed Diesel	250,209	262,719
Fluid Sales - Glycol T-I	1,053,878	1,323,746
Fluid Sales - Glycol T-IV	241,029	253,080
Cost of Goods Sold	**2,556,227**	**2,901,214**
Gross Revenue	**3,810,457**	**3,979,979**
Expenses		
Personnel Expenses	748,242	808,208
Office Expenses	6,660	7,326
Contractual Agreements	7,268	7,995
Licenses & General Insurance	77,544	76,995
Information Technology (IT)	600	650
Building/Facilities	812	893
Utilities	22,419	24,661
Operations - Fuel Farm	320,537	366,891
Expenses	**1,184,082**	**1,293,618**
Income From Operations Before Bond Payment	**2,626,375**	**2,686,361**
Debt Service Payment Total	**950,278**	**950,278**
Fuel Farm Net Income after Bond Pmt	**1,676,097**	**1,736,083**

Debt

All bonds issued by the Board are "revenue bonds" because they are secured by a specified revenue source. The Board holds sufficient funds as restricted cash to cover at least one year of debt service as well as other restricted cash investments to meet debt service requirements. For the fiscal year 2026/2027 the Board has five bonds outstanding. The anticipated debt service for the upcoming fiscal year is:

	Annual Source	Annual Payment
FIB Rental Car QTA		-$1,200,164
FIB - Fuel Farm		-$950,278
FIB – Restaurant		-$3,657,469
FIB - Hangar 3/GSE		-$4,258,982
FIB - Admin/FBO Terminal		-$3,756,292
Total Bond Payments		**-$13,823,185**
Paid with CFC	$1,200,164	
Paid with Flow Fee	$950,278	
Paid with Operating Revenues	$3,657,469	
Paid with FBO Revenues	$8,015,273	
Total Bond Sources	**$13,823,185**	

Capital Plan

Capital expenses such as equipment purchases and construction costs are funded through the Capital Improvement Program (CIP). Capital funds include the Federal Airport Improvement Program (AIP), state grant funds, Passenger Facility Charges (PFCs) and rental car Customer Facility Charges (CFCs). When developing the capital plan, the Board approaches each construction project with awareness of potential environmental and community impacts from the beginning stages of design continuing through project completion. This year, construction is anticipated to continue on the deicing pad improvement project. The deicing pad project is a multi-phase project due to funding and phasing constraints with completion projected in FY 2026-2027. This year the Airport expects to complete the project. Once completed, the overall efficiency of deicing operations will improve during the winter season, allowing for better traffic flow during busy times. The Airport anticipates starting work on the rehabilitation of the southern portion of Taxiway A. Once this work is finished, the full Taxiway A will have been rehabilitated including the connector taxiways. There are several small capital projects the Airport intends to complete such as pavement repairs and equipment purchases. Finally, the Airport is continuing to work with the TSA on the updates to the outbound baggage system (checked baggage inspection system, CBIS) in the terminal. The existing equipment is dated and in need of replacement due to difficulty with parts procurement and maintenance. The Airport is working to integrate the new equipment into the design of the building while minimizing interruptions to the traveling public. In order to complete the CBIS project, it is anticipated the Airport will need to use bond financing for a portion of the project. The amount of financing and timing is currently being developed as the Airport works with the design team to get the project ready for bid/construction. With all capital projects, staff remain in close collaboration with the construction management teams to ensure smooth coordination of and minimize disruptions. The airport's preparation in having projects ready for construction has strengthened the Board's position to secure all available funding, highlighting the importance of an accurate and flexible CIP. All the proposed projects for FY 2026/2027 are detailed in the capital list on the following page. The list is comprehensive, and not all the listed projects may be completed in a single year.

Project Name/Location	2026 - 2027 Budget Project Cost	Funding Source (FY 2026-2027) Federal/State	JHAB or Bond	Total Funding
FBO CAMPUS				
Construct Hangar 3 & GSE Building	300,000	-	300,000	300,000
Owner's Representative 2022 (FBO Program)	40,472	-	40,472	40,472
Construct Admin/FBO Terminal	200,000	-	200,000	200,000
GA Ramp Trench Grate Repairs	75,000	-	75,000	75,000
Hangar 5 Improvements	450,000	-	450,000	450,000
TERMINAL				
Bagbelt System Upgrades (TSA CBIS) CA/CO	200,000	100,000	100,000	200,000
Bagbelt System Upgrades (TSA CBIS) Construct	2,000,000	1,000,000	1,000,000	2,000,000
IT Equipment Terminal (Not Common Use/Security)	130,000	-	130,000	130,000
Fascia on Gates 3-8	100,000	-	100,000	100,000
Terminal Furniture	50,000	-	50,000	50,000
Terminal Flooring	50,000	-	50,000	50,000
Explosive Detection Equipment for AWS	50,000	-	50,000	50,000
PA System Replacement	697,032	-	697,032	697,032
AIRFIELD				
Deice Pad Improvements - Phase 2 (CA/CO)	1,455,827	1,419,431	36,396	1,455,827
Deice Pad Improvements - Phase 2 Construction	25,064,641	17,357,425	7,707,216	25,064,641
Aviation Safety Facility Planning Study	140,785	137,265	3,520	140,785
Aviation Safety Facility Environmental	1,500,000	1,462,500	37,500	1,500,000
Taxiway A Rehab (South) and Conn. TW A2, A3, and Bypass Design	1,225,000	1,194,375	30,625	1,225,000
Taxiway A Rehab (South) and Conn. TW A2, A3, and BypassCA/CO	870,000	848,250	21,750	870,000
Taxiway A Rehab (South) and Conn. TW A2, A3, and Bypass	18,500,000	18,037,500	462,500	18,500,000
Pavement Marking - CA/CO (2026 - Local Only)	22,872	-	22,872	22,872
Pavement Marking - Construction (2026 - Local Only)	250,000	-	250,000	250,000
Pavement Marking - Design (2027 - State and Local)	55,000	52,250	2,750	55,000
Pavement Marking - CA/CO (2027 - State and Local)	25,000	23,750	1,250	25,000
Pavement Marking - Construction (2027 - State and Local)	125,000	118,750	6,250	125,000
Replace Ramp Lighting	95,000	-	95,000	95,000
AWOS Installation	300,000	-	300,000	300,000
LANDSIDE				
EV Charging Stations	1,375,927	1,100,742	275,185	1,375,927
Landscape Master Plan	100,000	-	100,000	100,000
Parking Evaluation	100,000	-	100,000	100,000
Commercial Lane(s) - Add Equipment and Fencing	100,000	-	100,000	100,000
EQUIPMENT				
Replace Operations Vehicles	200,000	-	200,000	200,000
New SRE (Broom or Plow trucks)	2,541,799	-	2,541,799	2,541,799
New Loader/Dozer	150,000	-	150,000	150,000
Small Ops Equipment	265,000	-	265,000	265,000
SRE Attachments	315,197	-	315,197	315,197
New Vehicle Purchase	325,000	-	325,000	325,000
FBO GSE	650,000	-	650,000	650,000
FBO Vehicles/Service Equipment	416,000	-	416,000	416,000
OTHER BUILDING AND GROUNDS				
IT System/Network Improvements	500,000	-	500,000	500,000
Brief Cam (AI Security)	100,000	-	100,000	100,000
Employee Housing Purchase/Maintenance	120,000	-	120,000	120,000
Fuel Farm Fence	200,000	-	200,000	200,000
QTA Replace Wash Bays	120,000	-	120,000	120,000
Firehouse/Hangar 3 Radio Improvements	162,000	-	162,000	162,000
Supervisor Location in ATC	75,000	-	75,000	75,000
Total Capital Projects	**61,787,551**	**42,852,237**	**18,935,314**	**61,787,551**

TO: Jackson Town Council and Teton County Commission
RE: FY27 Energy Conservation Works Budget
DATE: April 22, 2026

The attached Energy Conservation Works (ECW) budget for fiscal year 2027 supports our mission to lead and engage with the community to make energy efficiency and renewable energy accessible and affordable, and our strategic priorities to conserve energy for new and existing construction, make clean/renewable energy accessible & affordable, engage & educate our community, and build staff capacity.

The FY27 ECW budget includes total revenue of $755,040 and total expenses of $858,243. The $103,203 delta between revenue and expenses will be drawn from fund balance, and we conservatively project a $26,859 contribution to fund balance at the close of FY26. This budget shows reduced grant revenue to reflect uncertainty about funding for alternative energy from the current federal administration and $285,000 in pass through funding for residential and commercial energy efficiency loans.

Energy Conservation Works

FY 2027 Budget APPROVED 04/22/26

	Budget FY27	Amended Budget FY26	Projected FY26
Revenues			
General Revenue			
Tri Party Agreement & Teton Conservation District	144,800	138,600	138,600
Grants			
Community Solar	-	-	-
Grants	10,000	18,000	2,000
Total Grants	10,000	18,000	2,000
Fundraising			
Old Bills Fun Run	40,000	35,000	32,590
Private Fundraising	15,000	15,000	11,632
Total Fundraising Revenues	55,000	50,000	44,222
Program Revenues			
Green Power Revenue	142,990	143,206	134,578
CNG Revenue	750	825	726
Community Solar	80,000	80,000	-
Residential - Loan Funds	200,000	175,000	178,138
Residential - Loan Fund Interest	4,500	4,000	3,625
Commercial Loan Funds	80,000	-	-
EcoFair	37,000	15,000	35,810
ICLEI (MIF) Award	-	250,000	250,000
Total Program Revenues	545,240	668,031	602,878
Interest Income	-	-	1,145
TOTAL REVENUES	**755,040**	**874,631**	**788,845**
Expenditures			
Professional Services			
Contract Staffing (ED, FM, PM, Intern)	314,043	290,472	260,639
Financial Audit or Review	14,000	12,000	6,000
Health Insurance Stipends	16,200	-	-
Other Professional Services	2,500	4,000	6,500
Total Professional Services	346,743	306,472	273,139
Operations			
Rent & Utilities	3,000	5,400	3,467
Office Supplies	800	1,500	1,047
Computer/Office Equipment	400	500	-
Software subscriptions	2,400	3,700	2,338
Dues & Subscriptions	400	325	452
Bank Fees	100	75	140
Board Bonds / Insurance	750	680	760
Training, Travel & Meetings	4,450	4,950	1,735
Meals	1,600	1,695	2,097
Total Operations Expenditures	13,900	18,825	12,037
Communications			
Website	600	775	460
Public Outreach/Education	9,000	9,600	6,104
Advertising - Newspaper & Radio	8,000	11,650	5,787
Direct Mail Postage	-	-	-

Energy Conservation Works

FY 2027 Budget APPROVED 04/22/26

	Budget FY27	Amended Budget FY26	Projected FY26
Internet Advertising	8,000	8,725	5,783
Total Communications Expenditures	25,600	30,750	18,134
Fundraising & Donor Relations Expenditures			
Fundraising Efforts	2,000	2,700	1,063
Events	3,000	3,600	865
Marketing	1,500	1,400	647
Total Fundraising & Donor Relations Expenditures	6,500	7,700	2,575
Program Expenditures			
Residential Loan Program - Homeowner Payments	200,000	175,000	149,455
Residential Loan Program - Contractor Payments	-	-	28,683
Interest on WY Energy Authority Loan	4,500	4,750	5,296
Commercial Loan Program	80,000	-	-
EcoFair	41,000	15,000	39,489
Community Solar Planning	-	-	-
Community Solar Project	115,000	115,000	-
Green Power Purchases	25,000	30,000	15,449
ICLEI (MIF) Award Expenses			
MIF Grant Market Building Activities	-	196,115	196,115
MIF Grant Program Administration	-	19,000	19,000
MIF Grant Other Direct Costs	-	2,618	2,615
Total Program Expenditures	465,500	557,483	456,101
TOTAL EXPENDITURES	**858,243**	**921,230**	**761,986**
Contribution to fund balance	-	-	26,859
Draw from fund balance	103,203	46,599	-
Total Revenue Over (Under) Expenditures	**-**	**-**	**(0)**

Jackson Hole Travel and Tourism - JPB

DRAFT: FY 2027 Budget July 1, 2026 - June 30, 2027

Approved on 2/13/26

	% Change from FY26 Forecast	DRAFT Budget FY27	Original Budget FY26	YTD Through 11/25	Forecast FY26 (as of 11/30/25)
Revenue					
Projected/Actual Tax Revenue		7,500,000	6,875,000	3,879,424	7,354,920
Grants		-	-	-	-
Total Revenue	1.9726%	$ 7,500,000	$ 6,875,000	$ 3,879,424	$ 7,354,920
Expenses					
Visitor Services					
Visitor Services		719,000	697,700	316,825	697,700
Total Visitor Services	3.0529%	$ 719,000	$ 697,700	$ 316,825	$ 697,700
Marketing, Public Relations, & Advertising					
Retainer / Agency of Record		500,000	753,960	314,150	753,960
Retainer Social Media Agency		78,000	80,000	33,328	80,000
Annual Campaign Production Costs		150,000	200,000	36,055	200,000
Media (Fall)		200,000	200,000	434,660	434,660
Media (Winter)		700,000	850,000	954,311	954,311
Media (Spring)		125,000	150,000	41,724	100,000
Media (Summer)		400,000	450,000	181,419	161,029
Travel (Agency of Record)		15,000	20,000	-	20,000
Tradeshows & Sales Mission		250,000	400,000	220,845	400,000
Total Marketing, Public Relations, & Advertising	-22.0995%	$ 2,418,000	$ 3,103,960	$ 2,216,493	$ 3,103,960
Destination Development					
Strategic Partnerships					

Strategic Partnerships (includes Ambassadors, Community Partnerships, SDMP)		900,000	850,000	363,709	1,004,226
	-10.3787%	$ 900,000	$ 850,000	$ 363,709	$ 1,004,226
Travel Incentive Program					
Budgeted Travel Incentive Program		300,000	300,000	-	300,000
	0.0000%	$ 300,000	$ 300,000	$ -	$ 300,000
Community Event Program					
Event Marketing Grants		400,000	400,000	91,826	400,000
	0.0000%	$ 400,000	$ 400,000	$ 91,826	$ 400,000
Signature Event Funding					
Unallocated / Reserved for Future Requests		850,000	900,000	-	900,000
	-5.5556%	$ 850,000	$ 900,000	$ -	$ 900,000
Total Destination Development	-5.9221%	$ 2,450,000	$ 2,450,000	$ 455,535	$ 2,604,226
Board Advertising, Production, and Subscriptions					
Marketing Opportunities & PR					
Production/Video/Photo		195,000	195,000	100,079	195,000
Graphic Design and Editing (new line item)		35,000	-	-	-
FAM and Media Related Events		75,000	50,000	25,000	50,000
Retainer / PR Agency		50,000	-	-	-
Total	44.8980%	$ 355,000	$ 245,000	$ 125,079	$ 245,000
Local Advertising					
Community Engagement and Workshops (new line item)		15,000	-	-	-
Local Advertisements, PR and Marketing		85,000	75,000	16,190	75,000
Total	33.3333%	$ 100,000	$ 75,000	$ 16,190	$ 75,000
Subscriptions					
Destimetrics		26,586	26,586	11,077	26,586
CrowdRiff		15,435	15,435	7,718	15,435
Cosmic Pictures		20,000	8,000	5,000	8,000
Business Software (new line item)		5,000	-	-	-
Unallocated		-	-	-	-
Total	33.9857%	$ 67,021	$ 50,021	$ 23,795	$ 50,021

Memberships, Certifications, and Dues					
Destination Memberships and Sponsorships		20,000	25,000	23,469	25,000
Unallocated		-	-	-	-
Total	-20.0000%	$ 20,000	$ 25,000	$ 23,469	$ 25,000
Total Board Advertising, Production, & Subscriptions	37.2132%	$ 542,021	$ 395,021	$ 188,532	$ 395,021
Website and eCRM					
Retainer / Website Agency (TMBR)		48,000	36,000	20,000	48,000
Website services and updates		15,000	10,000	7,155	12,988
CRM (Klavyio)		5,000	5,000	710	5,000
Total Website and eCRM	3.0490%	$ 68,000	$ 51,000	$ 27,865	$ 65,988
General and Administrative					
Postage		150	250	-	250
Office Supplies		5,000	5,000	3,380	5,000
Annual Report Production		3,000	5,000	-	5,000
Fiscal Manager Contract		102,000	90,000	37,500	90,000
Total Salary Cost (Base) : Headcount of 7		830,000	-	-	-
Operations Manager		-	42,900	17,875	42,900
Communications Manager		-	71,496	29,790	71,496
Executive Director		-	168,000	70,000	168,000
Director of Marketing & Sales (name change)		-	93,600	54,000	93,600
Destination Stewardship Manager (new line item)		-	-	-	-
Destination Management Coordinator Contract		-	125,004	52,085	125,004
Grant Coordination Contract		-	72,140	36,070	72,140
Strategic Partnerships Manager		-	-	-	-
Destination Sales Manager		-	-	-	-
Professional Services		-	50,000	-	50,000
FICA (Social Security and Medicare : ER Portion)		63,495	-	-	-
Federal Unemployment Tax (FUTA)		2,940	-	-	-
Wyoming State Unemployment Insurance		16,562	-	-	-
Workers Compensation		8,300	-	-	-
Health Care Benefits		100,000	-	-	-
Wyoming Retirement		75,000	-	-	

Technology Stipend		7,000	-	-	
Continuing Education		3,500	-	-	
Office Space		75,000	30,000	12,462	30,000
Meeting Expense		10,000	15,000	780	15,000
Insurance		500	500	250	600
Bonding		500	500	129	500
Audit		2,500	2,500	-	2,500
Teton County Website		3,500	3,500	-	3,500
Bank Fees		600	600	902	2,477
Contingency and Special Projects (new line item)		100,000	-	-	-
Incidentals and Community Relations (new line item)		2,000	-	-	-
Staff Travel (name change)		10,000	20,000	2,352	20,000
Total General and Administrative	78.1461%	$ 1,421,547	$ 795,990	$ 317,574	$ 797,967
Total Expenditures	-0.6040%	$ 7,618,568	$ 7,493,671	$ 3,522,824	$ 7,664,862
Expenditures from Reserves					
Unallocated Reserve Fund Utilization	33.3333%	500,000	375,000	-	375,000
Reserve Allocation		-	-	-	(154,226)
		$ 500,000	$ 375,000	$ -	$ 220,774
Total Expenditures Including Current / Unallocated Reserve Utilization	2.9539%	$ 8,118,568	$ 7,868,671	$ 3,522,824	$ 7,885,636
Investment Income	4.3678%	$ 40,000	$ 25,000	$ 29,326	$ 38,326
Budget Surplus / (Deficit)		$ (578,568)	$ (968,671)	$ 385,926	$ (492,390)
Beginning Fund Balance		$ 2,730,566	$ 3,413,452	$ 3,413,452	$ 3,413,452
Anticipated Ending Fund Balance if all Budgeted Reserves are Utilized		**$ 2,151,998**	**$ 2,444,781**	$ 3,799,378	$ 2,921,062