



Town of Jackson FY2027 Proposed Budget



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TOWN OF JACKSON, WYOMING

**Proposed Budget
For the Fiscal Year Ending June 30, 2027**



INTRODUCTION

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



Dear Mayor Arne Jorgensen & Members of Town Council:

I am pleased to present the recommended budget for the Town of Jackson for Fiscal Year 2027 (FY27), for the period from July 1, 2026, through June 30, 2027. Town staff and Council continue to work to plan for our community's needs today and into the future. Our Town has changed a lot in recent years, we are seeing significant shifts in terms of the costs and the complexity of providing the core services our community relies on, along with changing expectations regarding the level of service our community desires. In recent years, we have seen substantial growth in demand for and the cost of the core services that the Town provides, things we depend on every day. Today, the Town answers more calls for service for Firefighters and Police than ever before. We treat and supply more water, manage more pipes, plow, patch, and pave more streets and sidewalks than ever. Over this same time, there has been no significant changes in available revenue. As Council knows, this reality has been the focus of Strategic Budgeting conversations over the last year.

This budget is an outgrowth and piece of the puzzle for our broader, long-term work. We are in dynamic times and have developed this recommended budget to meet community and organizational needs while remaining prudent fiscal stewards of taxpayer dollars. Fiscal transparency is a key priority for the organization, you can be reassured this budget was carefully prepared in accordance with Wyoming Statutes and Town Ordinances. In this budget you will find a continued focus on staff retention and a standard line-item budget approach, addressing inflation and modest increases but not increasing staffing and levels of service. The budget also reflects the draft budget philosophy and strategic budget implementation steps developed over the past year. The recommended budget would provide the following for our community.

- Continued investment in the Town's incredible staff who provide our essential core services.
- Improved water supply in West Jackson and Upper Snow King Estates.
- Resources to preserve, protect, and extend the life of public infrastructure, facilities, and assets.
- Community safety, wildfire mitigation, and consistent snow removal and street sweeping.
- Rebuilding of Gregory Lane above and below ground and updates to Vine Street.
- Prudent reserve accounts for resilience and unforeseen challenges.

This budget addresses the high value the Town places on its employees, as the Town's greatest asset. The Pay Philosophy Town Council adopted states, *"The Town of Jackson's philosophy is to retain the incredible staff we have and recruit new employees that fit into our organizational culture and philosophy..."* Council has adopted an annual two step wage adjustment process including: 1) A cost of labor adjustment (3.4% for FY27) and 2) An annual increase (2.6% this year). These recommendations are a critical part of the Town's employee retention strategy, and I view them as crucial for all staff.

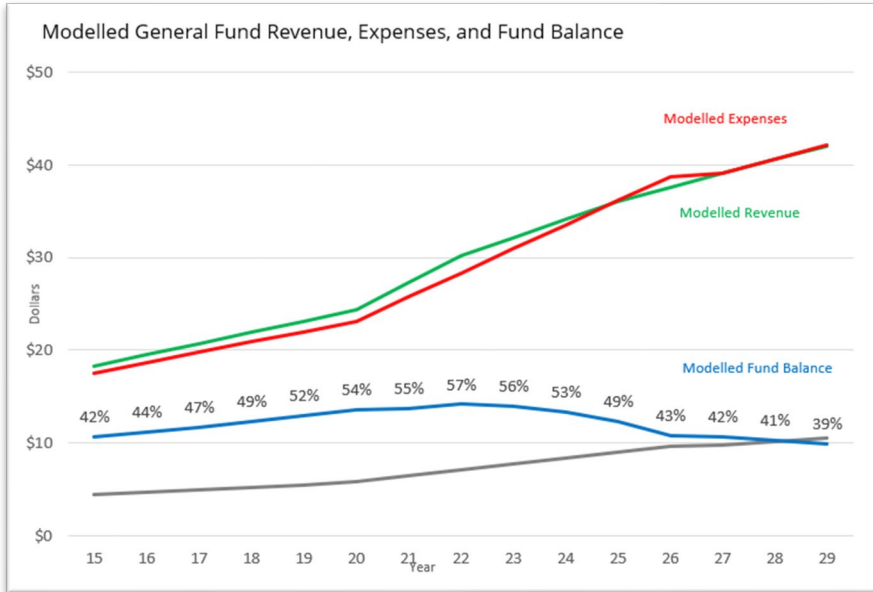
Significant capital projects recommended for funding this year are the continuation of the Gregory Lane rebuild, along with updates to Vine Street, and ADA access along Broadway. We continue to prioritize increased funding for annual street, water and wastewater (sewer) maintenance to maintain and expand the life of our critical infrastructure. Rebuilding Gregory Lane is the largest public works project the Town has done to date. The first half of this project was completed last fall and now the more complex section

including the S-turns, is underway.

Over the past year, Town Council committed to and has followed through on having thorough and continued Strategic Budgeting discussions. The outcome has us focused on balancing revenue and expenses in the short-term and recurring revenue and expense growth in the long-term. The Strategic Budgeting initiative is a major step in the approval of a budget philosophy and multi-year budget strategy to ensure long term financial health for the community. Through this process, we have considered our budget history and how we ended up with a gap between revenues and expenses. We have considered what our priorities are, along with possible areas for increased efficiency. With this, we have explored future funding sources and Council has coalesced around the idea of placing a 'General Penny' of sales tax on the ballot in the next General Election in the fall of 2028. We landed on this approach finding that an additional cent of sales tax in the General Fund will allow the Town to maintain its current level of core services, to preserve existing infrastructure, ensure Town facilities remain viable, and invest in community priorities of housing, transportation, and conservation. We developed a proposed budget philosophy, which we are continuing to solidify, discuss with the public and develop a plan to approve and implement over the upcoming year. Through our work to date on Strategic Budgeting the following philosophies will help guide this and future years approach to expenses and revenues.

- Maintain our core services and the current level of service first before adding new or increased services.
- Prioritize existing staff and protect cost of living and annual increases for retention and recruiting.
- Limit full-time employee growth & service level increases to when the budget can sustain it.
- Prioritize Town infrastructure maintenance, plan for facility depreciation/major replacements.
- Maintain a healthy Capital Fund balance, utilizing debt to manage large project cost escalation.
- Avoid unbudgeted requests and say no, or avoid having to, if a request threatens budget health.
- Prioritize Sales and Lodging Tax solutions paid by visitors, leveraging our effective population.
- Maximize cost recovery, increase fees with costs, & ensure Enterprise Funds are self-sustaining.
- Utilize Property Tax as a last-resort tool for balancing, not a long-term source of revenue.

This year's recommended budget is balanced using \$817,000 from the General Fund, less than the \$2.6 million approved to be utilized in FY26. Utilizing money from the General Fund to balance the budget is not a long-term solution as it is not a reoccurring source of revenue that the Town can count on being there for the long-term. I am proud of our work over the past year to develop a sustainable 5-year budgetary model and associated implementation strategy for the Town to maintain a healthy fund balance, while working to balance annual expenses and revenues and their growth. The graph below projects the successful implementation of our philosophy through the FY27 recommended budget and beyond. Implementing our short-term budget strategy through 2029 will take a strong commitment and discipline by Council and the organization to see it through.



The recommended budget sets a targeted fund balance of 42% of total expenditures in the Town’s General Fund as a cushion for resilience, emergencies, or other unforeseen challenges. The recommended FY27 recommended general fund balance of 42% is consistent with our philosophy to maintain a fund balance between approximately 25 and 45 percent. Staff are recommending a target at the higher end of the range to account for potential increases in the Gregory Lane rebuild, re-establishment of the Water Fund, alignment with our strategy to consider a General Penny of sales tax in 2029, and to address overall world volatility in gas prices and inflation. As we continue through the year, the Town will monitor expenditures and revenues closely and report quarterly about how projections and expenses are tracking to adjust, if necessary.

At your retreat this past January, Council developed a clear list of priorities and associated projects for this calendar year. The recommended FY27 budget complements this effort with funding identified for work on updating the Land Development Regulations including the Natural Resource Overlay, an Ecosystem Indicator Report, and a Town Employee Housing Strategy just to highlight a few items. Staff find it critical to have priorities plotted out in advance, enhancing the ability to plan both financially and capacity wise.

In summary, the goals of the FY27 budget are to continue to work to retain and recruit a quality workforce to provide essential core services for years to come, to support the rebuild and construction of Gregory Lane and Vine Street, to begin to implement our budget philosophy and strategy and to maintain critical infrastructure and Town facilities.

The FY27 budget is the product of considerable team effort, from front line employees through Department Directors. Finance Director Kelly Thompson devotes significant time and expertise to crunch numbers, organize data, and prepare information for analysis and presentation. I am immensely grateful for the Town’s incredible staff across the organization and our shared commitment to serving our community. With our staff, this budget prepares our organization to be resilient and prepare for dynamic times while recognizing our responsibility to current and future generations.

Sincerely,
 Tyler Sinclair
 Town Manager

EXPENDITURE FUNDS

The recommended FY27 budget for all funds excluding transfers out for FY27 is \$84.1M, down from an estimated \$86.9M in FY26. The decrease from last year is due to the Gregory Lane rebuild nearing completion, capping community non-profit requests at \$1.5M and the joint department funding split moving from 43% to 40% for the Town. The bubble chart on the next page shows a breakdown of operating and capital expenditures, and illustrates Town reserves, revenues, and expenditures for Fiscal Years 2025, 2026 and 2027.

The General Fund for FY27 is \$38.6M, a \$93,000 decrease from FY26’s estimated expenditures. The decrease is mainly due to reductions in community funding, reductions in joint department funding split and shifting expenditures to the Lodging Tax Fund. The General Fund supports traditional government services (public safety, street maintenance, planning, general government, etc.), which do not need to be accounted for in any other funds. The major increase is \$780,000 for employee compensation, which is offset by reductions in professional services, Community Initiatives and efficiencies in other areas.

For Personnel, the recommended budget includes 0.34 new full-time employees (FTEs). Fire/EMS and Parks & Recreation (joint departments managed by the County) each requested one new FTE. The recommended budget does not include these additions, which stays consistent with the Town’s Strategic Budget focus on not adding FTEs without sustainable revenue to support them. This budget includes a 6.0% wage increase comprised of a 3.4% cost of labor adjustment and a 2.6% annual increase for all employees.

Mirroring what has occurred across Wyoming, Health care costs are projected to increase significantly, from FY26 to FY27. This is being driven by claims, reinsurance, and an increase in FTE participants and family members utilizing the Town’s generous benefits. As a result, staff are recommending increased funding for FY26 and FY27 along with considering a strategy to address the health care fund balance over the upcoming year. Internal charge rates are proposed to increase 23% in FY27. The Council Priorities calendar has scheduled a benefit review for November 2026, which could lead to changes in this area for FY28.

Historical Health Care Information

FY	INTERNAL CHARGE RATE	CLAIMS/REINSURANCE	FUND BALANCE	PARTICIPANTS
2022	-2%	\$2,029,699	\$2,493,011	271
2023	2%	\$3,244,723	\$2,211,171	273
2024	0%	\$3,579,293	\$2,474,556	289
2025	5%	\$5,162,387	\$1,265,355	296
2026	3% approved to 18% amended	\$4,009,010	\$425,749	316
2027	5%	\$4,152,415	\$513,453	

Pooled Special Revenue Funds are budgeted for \$20.2M. This includes the START Fund, Employee Housing Fund, Affordable Housing Fund, Park Exaction Fund, Animal Care Fund, Parking Exactions Fund, and Lodging Tax Fund. The largest Special Revenue Fund is the START Fund, accounting for revenues and expenditures (\$10.0M operations and \$6.1M capital) for the transit system including \$5M to replace six buses and \$390,000 for three bus shelters.

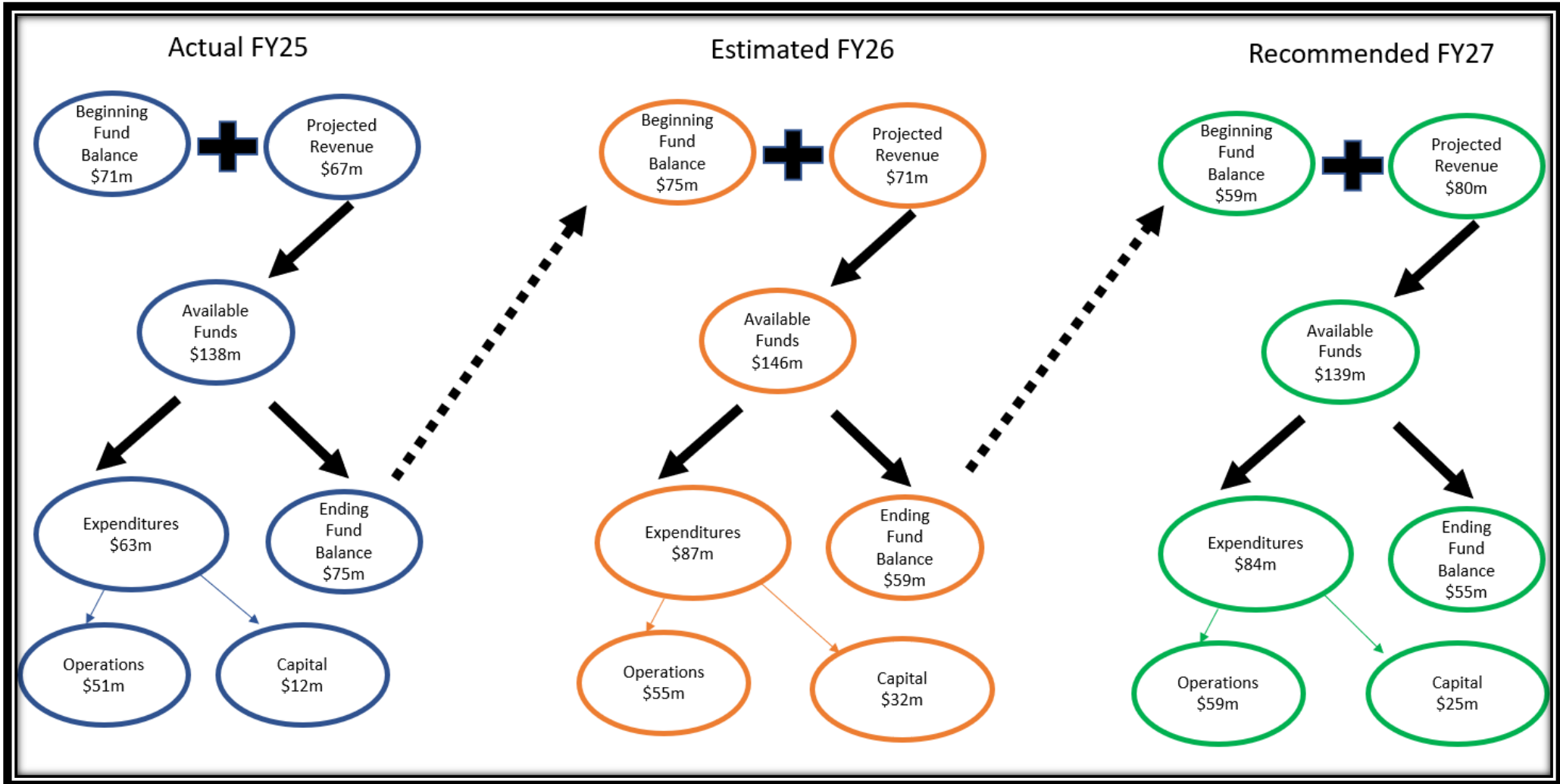
Enterprise Funds account for revenues and expenses related to Water and Wastewater utilities. The Water and Wastewater Funds account for both operating and capital costs for these utility funds. This budget includes \$2.5M in water capital expenditures to improve water supply in West Jackson and Snow King Estates and \$1.8M in wastewater capital improvements including Perry Street and Snow King/Maple Way. The recommended budget includes an interfund loan from the Capital Fund to ensure an adequate fund balance and funding to complete necessary water projects while we work to re-establish the water fund balance through rate increases.

Internal Service Funds provide support to all Town departments on a cost-reimbursement basis, including Fleet Maintenance, Employee Insurance, Information Technology Services, and Central Equipment including Town vehicles like police cars, snowplows, front-end loaders, and other work trucks. The approved budget makes significant capital investments in this area totaling \$735,000 for nine vehicles. These funds have little or no external revenue but receive revenue from departmental charges and internal transfers.

For the Town’s Capital Improvement Program (CIP), half of the 5th cent local option sales tax revenue is allocated to our Capital Projects Fund to build new infrastructure and preserve, protect, and extend the life of current public infrastructure and assets. Including all capital project funds, this budget includes \$13,732,454 in capital expenditures. Significant projects include:

- \$5,505,000 EV Charging Stations (reimbursed through federal grant)
- \$1,619,000 Vine Street Complete Street
- \$1,000,000 Broadway ADA Improvements
- \$1,643,000 Annual Street Maintenance
- \$18.5M Gregory Lane (total project cost)
- \$1.3m Snow King Estates water line

Figure 1



MAYOR & TOWN COUNCIL

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Mayor.....	Arne Jorgensen	12/31/2028
Council, Vice Mayor.....	Jonathan Schechter	12/31/2026
Council.....	Kevin Regan	12/31/2028
Council.....	Alyson Spery	12/31/2026
Council.....	Devon Viehman	12/31/2028

TOWN STAFF

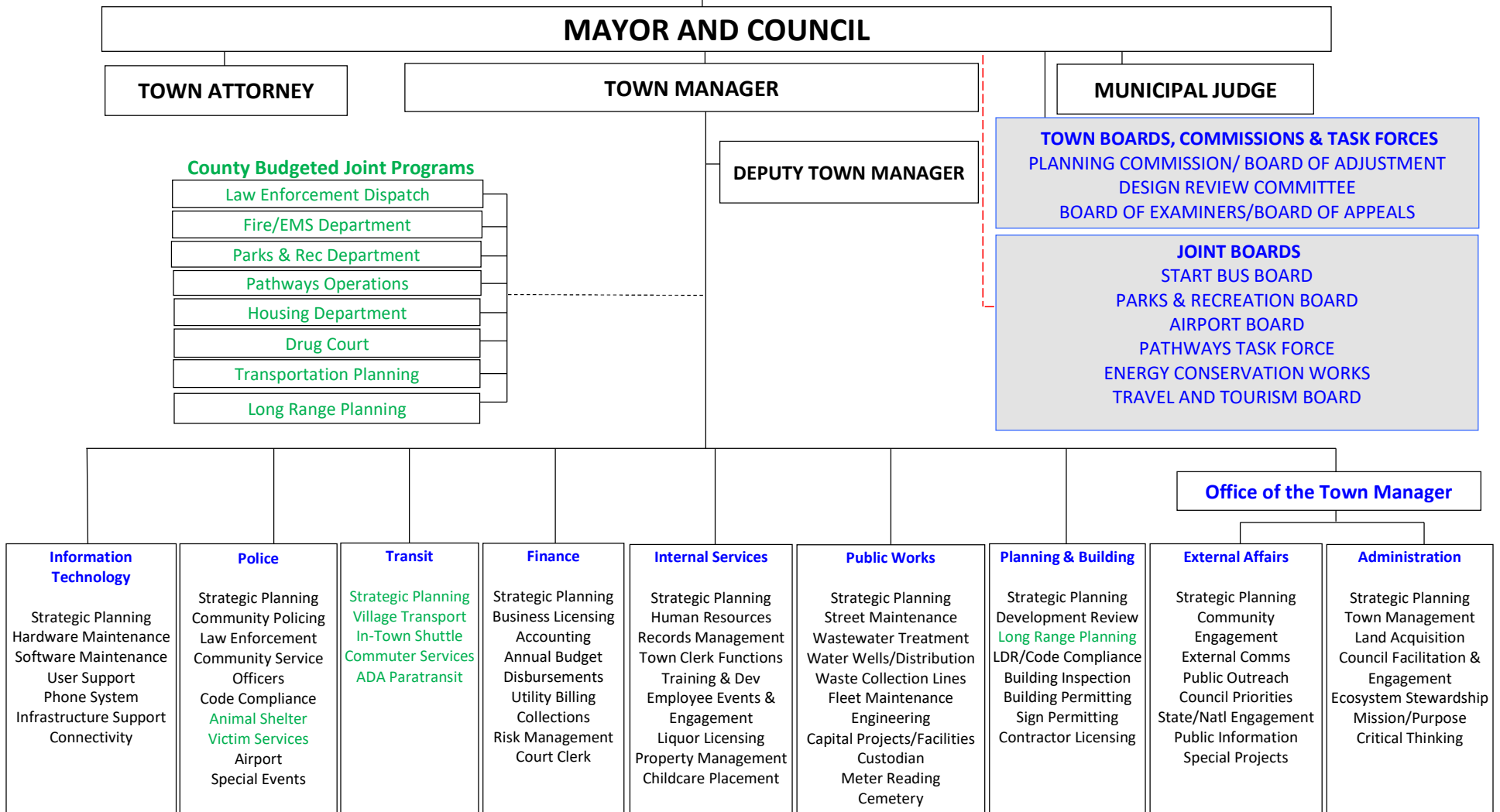
Town Manager.....	Tyler Sinclair
Town Attorney	Lea Colasuonno
Municipal Judge.....	Christopher Leigh
Director of Internal Services	Roxanne Robinson
Director of External Affairs.....	Susan Scarlata
Finance Director	Kelly Thompson
Police Chief	Michelle Weber
Planning and Building Director	Paul Anthony
Public Works Director	Johnny Ziem
Transit Director	Mike Toronto
IT Director	Michael “Zolo” Palazzolo

JOINT TOWN/COUNTY STAFF

Fire/EMS Chief	Mike Moyer
Parks & Recreation Director	Tyler Florence
Jackson/Teton County Affordable Housing Director	April Norton

TOWN OF JACKSON ORGANIZATION

Residents of the Town of Jackson



A Look at the Budget by Fund

One way of looking at the budget is by fund. A fund is a separate accounting entity created to account for specific revenue and expense activity. The Town of Jackson has several fund groupings, which are reviewed herein. The fund groupings are listed below:

Governmental Funds - funds generally used to account for tax-supported activities. There are five different governmental fund types, including a General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

- General Fund - one of five governmental fund types that typically serve as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds - used to account for the revenue derived from specific taxes or other earmarked revenue sources that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the Town include Affordable Housing, Parking Exactions, Park Exactions, Employee Housing, Animal Care, Lodging Tax Fund and the START Bus System.
- Capital Projects Funds - established to account for resources used for the acquisition and construction of capital facilities by the Town, except those financed by proprietary funds. Capital Projects funds of the Town include those financed with a portion of the 5th Cent sales tax, Specific Purpose Excise Taxes (2014, 2016, 2019 and 2022), and Intergovernmental (grants, state shared, etc.).
- Debt Service Funds – are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest. Town has no outstanding general long-term debt.
- Permanent Funds – used to account for and report resources that are restricted to the extent that only earnings, and not

principal, may be used for purposes that support governmental programs.

Proprietary Funds are funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.

- Enterprise Funds - established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the Town include the Water and Sewage Utilities.
- Internal Service Funds - used to account for the financing of centralized services to different funds and Town departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the Town include the Employee Insurance (health benefits), Fleet Management, Central Equipment, and Information Technology (IT) Services Funds.

General Fund

The General Fund is the Town's main principal fund, which accounts for all resources and services that are not required by law or management practice to be accounted for in another fund. Currently, the General Fund accounts for revenues by type (i.e. taxes, licenses and permits, fines and forfeitures, charges for services, etc.) and expenditures by function (i.e. general government, public safety, etc.). Functions are divided into departments such as the police department, public works, planning, etc. Some larger departments are divided into divisions (police patrol, investigations). The state-shared 4% sales tax and the 1% local option sales tax combined are the largest sources of revenue in the General Fund, accounting for about **75%** of total General Fund operating revenues. The General Fund's largest operating expenditure is personnel (employee wages and benefits) comprising approximately 45% of total fund uses. Transfers out account for 17% of total fund uses.

A Look at the Budget by Fund

The General Fund includes the following functions: 1) General Government; 2) Public Safety; 3) Public Works; 4) Community Health & Human Services; 5) Community Initiatives; 6) Culture and Recreation.

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
REVENUES , EXPENDITURES, & 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 Fund Balance	\$ 18,726,005	\$ 19,071,721	\$ 18,735,664	\$ 18,735,664	\$ 16,894,526	\$ 16,894,526		
Revenues:								
Taxes	12,286,328	12,680,177	12,742,635	12,811,440	13,174,500	13,174,500	-	3.3%
Licenses & Permits	2,033,967	1,894,183	1,710,578	1,751,200	1,847,200	1,847,200	-	7.4%
Intergovernmental	16,334,740	16,850,247	17,046,671	17,101,732	17,693,229	17,623,137	(70,092)	3.3%
Charges for Services	1,153,609	977,723	953,780	1,068,922	1,122,667	1,122,667	-	15.0%
Fines & Forfeitures	362,841	521,385	380,000	310,000	330,000	330,000	-	-15.2%
Miscellaneous	1,569,423	1,419,674	1,209,214	1,183,044	1,131,415	1,166,415	35,000	-3.7%
Total Revenue	33,740,908	34,343,389	34,042,878	34,226,338	35,299,011	35,263,919	(35,092)	3.5%
Transfers In	1,944,808	2,248,021	2,657,474	2,657,474	2,575,017	2,549,926	(25,089)	-4.2%
Total Sources	35,685,716	36,591,410	36,700,352	36,883,812	37,874,028	37,813,845	(60,181)	2.9%
Expenditures:								
General Government	7,623,810	8,225,367	9,684,480	9,208,136	10,639,919	10,517,806	(122,113)	7.9%
Public Safety	11,330,779	12,599,480	13,964,855	13,529,596	15,133,581	15,071,180	(62,401)	7.3%
Public Works	3,271,106	3,604,062	4,237,560	4,237,586	4,373,241	4,331,907	(41,333)	2.2%
Community Health & Human Services	1,396,140	1,492,931	1,464,581	1,464,581	1,671,602	1,500,000	(171,602)	2.4%
Community Initiatives	194,613	392,859	307,200	307,200	404,075	-	(404,075)	#DIV/0!
Culture & Recreation	2,319,221	3,094,462	2,725,478	2,682,649	855,594	686,976	(168,618)	-296.7%
Total Expenditures	26,135,669	29,409,161	32,384,154	31,429,748	33,078,012	32,107,869	(970,142)	-0.9%
Transfers Out	9,204,331	7,518,306	6,960,797	7,295,202	7,573,375	6,523,375	(1,050,000)	-6.7%
Total Uses	35,340,000	36,927,467	39,344,951	38,724,950	40,651,387	38,631,244	(2,020,142)	-1.8%
Ending Fund Balance	\$ 19,071,721	\$ 18,735,664	\$ 16,091,065	\$ 16,894,526	\$ 14,117,167	\$ 16,077,127		
Change in Fund Balance	345,716	(336,057)	(2,644,599)	(1,841,138)	(2,777,359)	(817,399)		

General Fund Revenues

General taxes consist of the one percent local option sales tax (5th Cent) and franchise taxes on the gross sales of electricity, gas, cable, trash, telephone, and recycling service in Town. Because the Town has 46% of the County’s population, the local option tax is split 46% for the Town and 54% for the County. The 5th Cent sales tax supports General Fund operations and capital projects. Consistent with

historical practice, the General Fund will retain 50% of the 5th Cent to support operations and the remaining 50% will transfer to the Capital Projects Fund to fund projects. Both the state-wide and optional local sales taxes are projected to increase by 3% over the 2026 estimate. Most franchise taxes are calculated at 10% of the gross sales of the particular service provided within the community by private entities

General Taxes	FY2024 Actual	FY2025 Actual	FY2026 Amended	FY2026 Estimated	FY2027 Requested	FY2027 Recomm'd	Town MGR Adjustment	% Change FY26 AMEND
1% Local Sales & Use Tax	\$ 11,147,256	\$ 11,368,001	\$ 11,596,000	\$ 11,600,000	\$ 11,940,000	\$ 11,940,000	\$ -	3.0%
Property Taxes	444,414	458,838	429,003	429,000	450,000	450,000	-	4.9%
Motor Vehicle Fees	30,843	33,333	30,000	35,000	35,000	35,000	-	16.7%
Franchise Tax-Electric	192,267	198,219	198,218	202,306	200,000	200,000	-	0.9%
Franchise Tax-Gas&Propane	96,364	101,910	101,910	90,635	95,000	95,000	-	-6.8%
Franchise Tax-Cable	126,828	117,732	122,000	109,998	110,000	110,000	-	-9.8%
Franchise Tax-Trash	232,220	377,429	243,000	320,000	320,000	320,000	-	31.7%
Franchise Tax-Phone	11,763	22,341	18,000	20,000	20,000	20,000	-	11.1%
Franchise Tax-Small Cell	-	-	-	-	-	-	-	---
Franchise Tax-Recycling	4,373	2,374	4,504	4,501	4,500	4,500	-	-0.1%
Total	\$ 12,286,328	\$ 12,680,177	\$ 12,742,635	\$ 12,811,440	\$ 13,174,500	\$ 13,174,500	\$ -	3.4%

Fee Schedule

The fee schedule is adopted by resolution. These resolutions may occur annually with the budget or throughout the year as adjustments arise. This schedule drives various revenue items within the Licenses & Permits and Charges for Services divisions. Council reviews current and potential new fees during the budget process. In FY2026, most fees will incur a 2.1% increase over FY2026, which is tied to the U.S Bureau of Labor Statistics Denver CPI. Please see <https://www.jacksonwy.gov/325/Permits-Applications> for the current fee schedule.

Licenses and Permits revenues are primarily business licenses, liquor licenses and building permits. These three will account for 65% of the total \$1,847,000 budgeted for all licenses and permits. Building permits are impacted by external economic factors and internal

development policies adopted by elected Town officials. Other licenses include contractor and animal licenses, and other permits include development, rodeo contract, and grading. The budget shows a 6% increase from FY2026.

Intergovernmental revenues typically come from federal, state, and county governments. Some of the revenues are passed through other governmental units, such as federal grants awarded to states, which are then distributed to local governments. Wyoming distributes 31% of the 4% state sales taxes generated locally and varying percentages of gasoline, cigarette, and severance taxes to municipalities throughout the state. The State also distributes a portion of its federal mineral royalties to local governments.

A Look at the Budget by Fund

	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	Town MGR	% Change
Intergovernmental	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adjustment	FY26 AMEND
4% State Sales & Use Tax	13,636,881	13,916,349	14,194,000	14,190,000	14,620,000	14,620,000	\$ -	3.0%
Lodging Tax - 10%	484,650	477,782	492,000	492,000	500,000	500,000	-	1.6%
Gasoline Tax	494,601	517,643	514,000	545,000	555,000	555,000	-	8.0%
Cigarette Tax	15,879	13,861	15,000	13,200	13,000	13,000	-	-13.3%
Severance Tax	383,921	380,309	385,000	379,701	385,000	385,000	-	0.0%
Federal Mineral Royalties	544,340	550,991	545,000	561,800	565,000	565,000	-	3.7%
CARES and ARPA Grants	29,615	-	-	-	-	-	-	---
Lottery Distribution	53,621	21,922	30,000	40,000	30,000	30,000	-	0.0%
Skill Based	10,358	14,998	10,000	10,000	10,000	10,000	-	0.0%
UW Equitable Climate Action	29,560	-	-	-	-	-	-	---
State/Federal Grants - Police	22,321	26,915	17,200	38,705	38,705	38,705	-	125.0%
WDH BHD - PD Mental Health	-	66,000	60,200	60,200	60,200	-	(60,200)	---
Victim Services Grant	92,831	99,549	90,925	90,925	90,925	90,925	-	0.0%
Teton Conservation District	5,573	29,100	-	-	32,000	22,000	(10,000)	---
TTB Destination Grant	14,000	210,000	-	-	-	-	-	---
County Reimburse - Joint Depts.	516,589	524,828	673,346	640,201	773,399	773,507	108	14.9%
Total	\$ 16,334,740	\$ 16,850,247	\$ 17,026,671	\$ 17,081,732	\$ 17,673,229	\$ 17,603,137	\$ (70,092)	3.4%

Charges for services for the General Fund are 3% of total fund revenues. Further, Teton County provides revenue generating parks, recreation, and EMS services to the Town. The Town reimburses the County for its share of expenses after revenues are subtracted.

Charges for services include plan review fees, cemetery fees, vehicle inspections, false alarm response income, and police services. In 2012, the Jackson Hole Airport started reimbursing the Town annually for police protection services. The FY2026 amount increased to \$941,000.

Fines and forfeitures account for approximately 1% of the Town's budgeted revenues. The license plate recognition system (LPR) provides more effective parking enforcement.

Miscellaneous revenues account for approximately 3% of the Town's budgeted revenues. The current yield on 2-year U.S. Treasuries has is approximately 3.8%. Interest earnings are estimated to be consistent with 2026 across all funds. Miscellaneous revenues also include \$528,000 in facility and property lease revenues.

	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	Town MGR	% Change
All Other	Actual	Actual	Amended	Estimated	Requested	Recomm'd	Adjustment	FY26 AMEND
Charges for Services	\$ 1,153,609	\$ 977,723	\$ 953,780	\$ 1,068,922	\$ 1,122,667	\$ 1,122,667	-	17.7%
Fines & Forfeitures	362,841	521,385	380,000	310,000	330,000	330,000	-	-13.2%
Miscellaneous	1,569,423	1,419,674	1,209,214	1,183,044	1,131,415	1,166,415	35,000	-3.5%
Total	\$ 3,085,873	\$ 2,918,782	\$ 2,542,994	\$ 2,561,966	\$ 2,584,082	\$ 2,619,082	\$ 35,000	3.0%

A Look at the Budget by Fund

Joint Departments

The Town and County partner to provide single source services to residents and visitors. The Town provides START Bus (Special Revenue Fund), Victim Services, and Animal Shelter services. The County provides Fire/EMS, Emergency Management, Communication Center (Dispatch), Pathways, Parks & Recreation, and Affordable

Housing services. The costs of these services (net of revenues) have been historically shared 45% by the Town and 55% by the County based on the 2010 Census. This changed to 46% Town and 54% County on July 1, 2022 based on the 2020 Census. The split changes to 40% Town and 60% County in FY2027 per the SPET MOU except for Fire/EMS. The Fire/EMS department is changing to 44% Town and 56% per the JPA discussions.

Provider	FY2024 Actual	FY2025 Actual	FY2026 Amended	FY2026 Estimated	FY2027 Requested	FY2027 Recomm'd	TOWN MGR ADJUSTMENT	% Change FY26 Amended
Town								
START Bus System	\$ 2,041,214	\$ 1,116,645	\$ 1,118,767	\$ 1,118,767	\$ 809,745	\$ 698,493	(111,252)	-37.6%
Victim Services	138,766	146,572	165,668	172,905	172,133	172,419	285	-0.3%
Animal Shelter/Control	156,026	142,883	172,971	163,139	201,823	203,244	1,421	24.6%
Total Town	\$ 2,336,006	\$ 1,406,100	\$ 1,457,407	\$ 1,454,811	\$ 1,183,701	\$ 1,074,155	\$ (109,546)	-26.2%
County								
Fire/EMS	3,153,873	3,336,868	3,146,023	3,146,023	3,292,143	3,228,142	(64,001)	2.6%
Emergency Management	91,005	74,455	99,451	99,451	122,616	122,616	-	23.3%
Communications Center	772,737	738,135	970,596	800,000	1,045,678	1,045,678	-	30.7%
Affordable Housing Operations	548,303	588,898	594,985	594,985	553,375	553,375	-	-7.0%
Parks & Recreation	2,753,822	2,919,210	2,466,545	2,466,545	1,720,645	1,660,645	(60,000)	-32.7%
Pathways Operations	99,141	119,933	142,794	105,000	131,912	131,912	-	25.6%
Transportation	198,294	181,804	230,733	185,525	236,250	236,250	-	27.3%
Planning	258,916	92,798	78,798	78,798	82,970	82,970	-	5.3%
Total County	\$ 7,876,090	\$ 8,052,101	\$ 7,729,925	\$ 7,476,327	\$ 7,185,589	\$ 7,061,588	\$ (124,001)	-5.5%
Town								
START Bus System	\$ 573,095	\$ 38,122	\$ -	\$ 219,305	\$ 292,399	\$ 292,399	-	33.3%
Total Town	\$ 573,095	\$ 38,122	\$ -	\$ 219,305	\$ 292,399	\$ 292,399	\$ -	33.3%
County								
Fire/EMS	88,071	1,479,858	644,205	393,000	584,060	384,060	(200,000)	-2.3%
Communications Center	342,449	572,463	556,115	565,115	565,115	565,115	-	0.0%
Affordable Housing *	-	-	-	-	1,000,000	-	(1,000,000)	---
Parks & Recreation	7,002,006	393,866	-	-	1,302,000	1,302,000	-	---
Pathways *	374,436	102,165	457,000	400,000	671,400	215,000	(456,400)	-46.3%
Total County	\$ 7,806,962	\$ 2,548,352	\$ 1,657,320	\$ 1,358,115	\$ 4,122,575	\$ 2,466,175	\$ (1,656,400)	81.6%

Fund Balance

The recommended budget reduces the fund balance \$817,398.

RECOMMENDED BUDGET FOR FISCAL YEAR 2027

Beginning Fund Balance	\$ 16,894,526
Fund Balance as % of Total Expenditures	41%
Sources of Funds:	
Revenues	\$ 35,263,919
Recurring Transfers In	2,549,928
Non-recurring Transfer In	-
Total Sources	37,813,847
Use of Funds:	
Expenditures	32,107,870
Recurring Transfers Out	6,523,375
Non-recurring Transfers Out	-
Total Uses	38,631,245
Net Operating Surplus (Deficit)	\$ (817,398)
Ending Fund Balance	\$ 16,077,128
Fund Balance as % of Total Expenditures	42%

- General Fund net operating revenue shall equal or exceed net operating expenditures. Net operating revenue is defined as total revenue plus any recurring transfers-in for allocated services. Net operating expenditures are defined as total expenditures plus recurring transfers-out to the Capital Projects Fund and Affordable Housing Fund.

Fund balances are important indicators of the Town’s fiscal health and management’s stewardship. Spending fund balances for on-going operations leads to suboptimal decision making by both policy makers and managers. Additionally, fund balances allow the Town to respond to unexpected events.

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes.

Affordable Housing Fund

The Affordable Housing Fund accounts for the Town’s share of the Jackson/Teton County Affordable Housing Department and for housing developer exactions to be used for the purpose of creating additional affordable and employee housing units. The fund contributed more than \$10M cash and land to multiple community housing projects over the last 6 years, please see a list of projects in the [Housing Department Supply Plan](#) and the [Community Housing Trust](#) Project List.

For FY27, the fund will contribute \$553,375 to the Jackson/Teton County Affordable Housing Department. Projected fund balance at the end of FY27 is \$5,997,102. This consists of \$2,036,670 in restricted housing exactions and \$3,960,332 in assigned funds. This fund balance can be used to purchase property on which restricted workforce housing will be built in accordance with the Housing Action Plan and Annual Housing Supply Plan and is available for Town Council to appropriate.

Parking Exactions Fund

The Parking Exactions Fund consists of \$254,782 in restricted parking exactions and \$1,623,964 in assigned funds. The restricted funds account for developer parking exactions that are restricted for the purchase of land for parking or development of new parking facilities. The assigned funds are made up largely from Public Right of Way permit fees and parking garage fees. Projected fund balance at the end of FY27 is \$1,878,746.

Parks Exactions Fund

The Parks Exactions Fund accounts for developer exactions to be used for the purchase of land for parks and pathways or for the construction of park amenities and pathways. FY2026 utilized the bulk of fund balance for \$600,000 Karns Meadow Master Plan and Conditional Use Permit. Projected fund balance at the end of FY27 is \$111,795.

Employee Housing Fund

The Employee Housing Fund accounts for the rental income and rental costs associated with the Town's employee housing program. Operating surpluses, where rents exceed costs of maintenance, are expected to occur and are expected to be retained within the Employee Housing Fund to cover possible future operating deficits, fund long-term maintenance, partially fund facilities staff performing a portion of the property management duties, and to expand the program in future years. The Town currently owns 32 employee rental units at West Snow King. As a result of land contribution and funding, the Town currently holds rights of first purchase or rental with the Community Housing Trust including 6 rights of first purchase in their general inventory, 3 rights of first purchase or rental in their general inventory that includes rentals at Redmond Street Rentals, and 5 rights of first purchase restricted to King Street Condos. As a result of land contribution and funding, the Town currently holds rights of first purchase or rental with the Housing Department including 4 rights of first purchase at the Kelly Place Condos, and 4 rights of first rental at the Flat Creek Housing project currently under construction. The Town currently holds primary leases on 11 additional units in the community that are then leased to Town employees as well. The projected ending fund balance for FY27 is \$2,983,848.

Animal Care Fund

The Animal Care Fund is primarily supported by donations for specific animal shelter needs. The projected ending fund balance for FY27 is \$538,206.

Lodging Tax Fund

The Lodging Tax Fund accounts for the 30% visitor impact services portion of lodging tax collections. The recommended budget includes a projected 1% increase over the FY26 estimate. The FY27 budget

funds the Town's 40% share of START and Pathway and \$1.1M of Parks & recreations operations. Projected fund balance at the end of FY27 is \$47,241.

START Bus System Fund

The START Bus System Fund (START) accounts for revenue and expenditures, both operational and capital, associated with the START Bus Transit System.

The financial policies and goals currently established for START Fund are as follows:

- The target for the START balance is 15% of annual operating expenditures. Operating expenditures are defined as all non-capital expenditures plus the indirect cost allocation transfer to the General Fund.
- The Lodging Tax funds the Town's share of the START operating shortfall.

The projected ending fund balance for FY27 is \$3,455,257. Transit operations are particularly sensitive to changes in fuel prices and parts. Please see [START Operations-Plan](#) for current and historical Operation Plans. For FY27, subsidies from Town and from Teton County are \$1M and \$1.5M respectively. Additionally, START is budgeting federal and state revenues for 6 bus acquisitions.

Capital Project Funds

The Capital Project Funds section includes revenue budgets and expenditure appropriations for capital project funds and the departments within them. Capital Project Funds are designed to account for funds that are legally restricted or locally designated for specific capital projects.

Capital Projects Fund (5th Cent)

The Capital Projects Fund accounts for financing and procurement of design and construction of capital improvements not accounted for in other capital project or proprietary funds. The major on-going source of revenue for the Capital Projects Fund is derived from the “5th-cent” transfer of sales tax from the General Fund. Other revenues include SPET revenues and state and federal grants.

Wyoming legislators biennially pass legislation distributing state-shared revenues to Wyoming local governments. “Over-the-cap” state-shared revenues for FY27 are forecast to be 362,257. These “over-the-cap” revenues will be used for capital projects.

The financial policies and goals currently established for the Capital Projects Fund are as follows:

- The Capital Projects Fund historically receives a portion of the 1% Local Option Tax (5th cent) from the General Fund on an annual basis. For FY 2027, the annual transfer consists of 50% of the 1% local option tax collected which is \$6,370,000.
- A Five-Year Capital Improvements Plan will be adopted and updated annually and will include all projects that anticipate funding from the 1% Local Option Tax (5th cent), the Specific Purpose Excise Tax (6th cent), other capital project funds, the Utility Funds, and developer exactions.
- The projected ending fund balance for FY27 is \$7,211,722.

The Town’s Five-Year Capital Improvements Plan is a separate document with separate request and approval processes. Please see page 140 for a detailed list of projects in the five-year plan.

2014 Specific Purpose Excise Tax (SPET) Fund

The 2014 SPET Fund accounts for the 2014 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to projects related to specific street projects (\$3.25M and stormwater projects in Town (\$250K). The FY27 ending fund balance is projected at \$2,371,062. The fund balance is available for street projects.

2016 Specific Purpose Excise Tax (SPET) Fund

The 2016 SPET Fund accounts for the 2016 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to mitigation for the West Broadway Landslide. Landslide mitigation was completed in the fall of 2018. Ongoing expenditures remain to monitor the landslide. The FY27 ending fund balance is projected at \$351,620.

2019 Specific Purpose Excise Tax (SPET) Fund

The 2019 SPET Fund accounts for the 2019 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to Core Services Vehicle Maintenance Facility (\$18.5M), Town of Jackson Downtown Water Quality Improvement Infrastructure – Cache Creek Project (\$2M), and Gregory Lane – Street, Stormwater and Sewer Infrastructure, and Safe Routes to School (\$8.5). The FY27 ending fund balance is projected at \$3,176,917. The fund balance is available for Cache Creek and Gregory Lane ballot items.

2022 Specific Purpose Excise Tax (SPET) Fund

The 2022 SPET Fund accounts for the latest authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to pedestrian improvements (\$3M), employee housing (\$10M), and energy projects (\$5M). The FY27 ending fund balance is projected at \$4,811,500. The fund balance is available for employee housing.

Enterprise Funds

The Water and Sewage Utility Funds operate as enterprise, or business-type, funds that account for resources used to provide water and sanitary sewer service. The Town develops, records, monitors, and reports its budget on a modified accrual basis for all funds, including the Utility Funds. Budgets for the Utility Funds are produced in a manner similar to those of the General Fund, Special Revenue Funds, and Capital Project Funds. This allows certain Utility Fund transactions, such as asset purchases and principal payments on debt, to be recorded as expenses and to be subject to appropriation.

The working capital in the Water Utility Fund is projected to decrease by \$857,925 during FY27. The working capital in the Sewage Utility

Fund is projected to decrease by \$1,126,771 during FY27. The projected ending working capital balance for the Water Utility Fund at the end of FY27 is \$433,919. The projected ending working capital balance for the Sewage Utility Fund at the end of FY27 is \$4,349,927. The Utility Funds currently have sufficient working capital balance reserves (\$4.8 million, combined after FY27).

In FY2021, a comprehensive rate and capacity study was completed to develop a rate structure that incorporates current service expansion and plan for future growth 20-30 years from now. Rates were updated effective January 1, 2024. Current rate updates are in discussion with a schedule effective date of June 1, 2026. There will be rate reviews with potential adjustments on an annual basis going forward.

Internal Service Funds

This proprietary fund-type may be used to report any activity that provides goods and services to other funds, departments, or agencies of the primary government (Town of Jackson), or to other governments, on cost-reimbursement basis. The Town has four internal service funds: Central Equipment Fund, Employee Insurance Fund, Fleet Management Fund, and Information Technology Services Fund.

Employee Insurance Fund

The Employee Insurance Fund accounts for all costs of the employee health insurance plan. Employee Insurance Fund revenue is generated from charges to all funds containing employee benefit costs: General, START Bus System, Water Utility, Sewage Utility, and Fleet Management. The charges correspond to the amount of each fund’s employee health care costs. This funding method attempts to moderate the annual fluctuations to each fund for employee health care expenditures.

The FY27 budget projects a 15% increase in plan member coverage costs compared to the FY26 estimate. This is due to increases in claims, reinsurance, and participants. Due to a high claim year in FY2025, the health plan internal charge rate to the respective funds increased by 23% in FY27. The projected FY27 ending fund balance of \$513,453 is sufficient to meet all “stop loss” insurance requirements.

Fleet Management Fund

The Fleet Management Fund provides fuel and maintenance services to both the Town and County. The largest customer is the START Bus System. The fund maintains fuel and parts inventories and employees including a fleet manager and five mechanics. Approximately \$74,000 related to operating and maintaining the Core Maintenance Facility were new in FY25. The projected FY27 ending fund balance is negative \$84,818. Staff plans to address and discuss the sustainability of this fund over the next year.

Central Equipment Fund

The Central Equipment Fund accounts for the accumulation of resources to be used for the replacement of vehicles and heavy equipment.

The financial policies and goals currently established for Central Equipment Fund are as follows:

- The target for the Central Equipment Fund shall allow for the timely replacement of equipment as projected over a ten-year planning horizon.
- Annual contributions from participating divisions shall be equal to the annual depreciation calculated on the acquired equipment plus an inflation factor.

The estimated value of all vehicles and heavy equipment (excluding START Bus System and enterprise funds) is approximately \$8.0 million. Accumulated depreciation on central equipment fund assets is approximately \$4.1 million. The recommended budget purchases 9 vehicles and 1 pieces of equipment totaling \$734,500. The projected ending working capital balance for the Central Equipment Fund at the end of FY27 is \$342,482.

Information Technology (IT) Services Fund

The IT Services Fund pools IT related costs and distributes them to each division by user. Pooled costs include hardware, software, communications, and contract maintenance costs. Personnel costs remain in the general government function of the General Fund.

The financial policies and goals currently established for IT Services Costs are as follows:

- The target for the IT Services Fund balance shall allow for the timely replacement of hardware and software as projected over a five-year planning horizon.
- Annual contributions from participating divisions shall be equal to the annual depreciation for hardware and software plus communications and contract maintenance costs distributed to related division by the number of users.

The projected fund balance for the IT Services Fund at the end of FY27 is \$670,720.

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
ALL FUNDS - FINANCIAL SOURCES AND USES**

DESCRIPTION	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL FUNDS
Beginning Fund Balance	\$16,894,526	\$16,328,858	\$17,533,851	\$ 6,768,542	\$ 1,780,414	\$ 59,306,190
Revenues:						
Taxes	13,174,500	-	2,750,729	-	-	15,925,229
Licenses & Permits	1,847,200	282,000	250,000	-	-	2,379,200
Intergovernmental	17,623,137	13,211,621	5,716,695	10,000	-	36,561,453
Charges for Services	1,122,667	2,355,500	-	8,006,101	9,573,213	21,057,481
Fines & Forfeitures	330,000	-	-	-	-	330,000
Miscellaneous Revenue	1,166,415	1,504,847	839,000	197,500	53,000	3,760,762
Total Revenues	35,263,919	17,353,968	9,556,424	8,213,601	9,626,213	80,014,125
Transfers In	2,549,926	1,544,267	6,370,000	1,739,000	75,000	12,278,193
Total Sources	37,813,845	18,898,235	15,926,424	9,952,601	9,701,213	92,292,318
Expenditures:						
General Government	10,517,806	661,511	5,889,189	-	6,278,401	23,346,907
Public Safety	15,071,180	30,000	949,175	-	386,500	16,436,855
Public Works	4,331,907	-	3,734,090	9,344,943	3,374,889	20,785,829
Community Health & Human Services	1,500,000	-	-	-	-	1,500,000
Community Initiatives	-	720,775	-	-	-	720,775
Transit	-	16,155,266	-	-	-	16,155,266
Culture & Recreation	686,976	1,231,912	3,151,000	-	-	5,069,888
Debt Service	-	-	-	66,970	-	66,970
Total Expenditures	32,107,869	18,799,464	13,723,454	9,411,913	10,039,790	84,082,490
Transfers Out	6,523,375	1,415,434	1,814,000	2,525,384	-	12,278,193
Total Uses	38,631,244	20,214,898	15,537,454	11,937,297	10,039,790	96,360,683
Ending Fund Balance	\$ 16,077,127	\$ 15,012,195	\$ 17,922,821	\$ 4,783,846	\$ 1,441,837	\$ 55,237,825
Change in Fund Balance	(817,399)	(1,316,663)	388,970	(1,984,696)	(338,577)	(4,068,365)

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
SPECIAL REVENUE FUNDS**

DESCRIPTION	AFFORDABLE HOUSING	PARKING EXACTIONS	PARKS EXACTIONS	EMPLOYEE HOUSING	ANIMAL CARE	LODGING TAX	START BUS	TOTAL
Beginning Fund Balance	\$ 5,553,102	\$ 1,873,546	\$ 93,495	\$ 2,828,428	\$ 561,206	\$ 753,645	\$ 4,665,436	\$ 16,328,858
Revenues:								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	250,000	17,000	15,000	-	-	-	-	282,000
Intergovernmental	-	-	-	-	-	1,490,000	11,721,621	13,211,621
Charges for Services	-	90,000	-	-	-	-	2,265,500	2,355,500
Miscellaneous Revenue	194,000	65,600	3,300	928,294	110,000	26,400	177,253	1,504,847
Total Revenue	444,000	172,600	18,300	928,294	110,000	1,516,400	14,164,374	17,353,968
Transfers In	553,375	-	-	-	-	-	990,892	1,544,267
Total Sources	997,375	172,600	18,300	928,294	110,000	1,516,400	15,155,266	18,898,235
Expenditures:								
General Government	-	-	-	661,511	-	-	-	661,511
Public Safety	-	-	-	-	30,000	-	-	30,000
Community Development	553,375	167,400	-	-	-	-	-	720,775
Transit	-	-	-	-	-	-	16,155,266	16,155,266
Culture & Recreation	-	-	-	-	-	1,231,912	-	1,231,912
Total Expenditures	553,375	167,400	-	661,511	30,000	1,231,912	16,155,266	18,799,464
Transfers Out	-	-	-	111,363	103,000	990,892	210,179	1,415,434
Total Uses	553,375	167,400	-	772,874	133,000	2,222,804	16,365,445	20,214,898
Ending Fund Balance	\$ 5,997,102	\$ 1,878,746	\$ 111,795	\$ 2,983,848	\$ 538,206	\$ 47,241	\$ 3,455,257	\$ 15,012,195
Change in Fund Balance	444,000	5,200	18,300	155,420	(23,000)	(706,404)	(1,210,179)	(1,316,663)

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
CAPITAL PROJECTS FUNDS**

DESCRIPTION	CAPITAL PROJECTS	2014 SPET	2016 SPET	2019 SPET	2022 SPET	TOTAL
Beginning Fund Balance	\$ 9,800,481	\$ 2,291,062	\$ 359,620	\$ 3,069,917	\$ 2,012,771	\$17,533,851
Revenues:						
General Taxes	-	-	-	-	2,750,729	2,750,729
Intergovernmental	5,716,695	-	-	-	-	5,716,695
Licenses & Permits	250,000	-	-	-	-	250,000
Miscellaneous Revenue	592,000	80,000	12,000	107,000	48,000	839,000
Total Revenue	6,558,695	80,000	12,000	107,000	2,798,729	9,556,424
Transfers In	6,370,000	-	-	-	-	6,370,000
Total Sources	12,928,695	80,000	12,000	107,000	2,798,729	15,926,424
Expenditures:						
General Government	5,889,189	-	-	-	-	5,889,189
Public Safety	949,175	-	-	-	-	949,175
Public Works	3,714,090	-	20,000	-	-	3,734,090
Culture and Recreation	3,151,000	-	-	-	-	3,151,000
Transit	-	-	-	-	-	-
Total Expenditures	13,703,454	-	20,000	-	-	13,723,454
Transfers Out	1,814,000	-	-	-	-	1,814,000
Total Uses	15,517,454	-	20,000	-	-	15,537,454
Ending Fund Balance	\$ 7,211,722	\$ 2,371,062	\$ 351,620	\$ 3,176,917	\$ 4,811,500	\$ 17,922,821
Change in Fund Balance	(2,588,759)	80,000	(8,000)	107,000	2,798,729	388,970

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
UTILITY FUNDS**

DESCRIPTION	WATER UTILITY	SEWAGE UTILITY	TOTAL
Beginning Fund Balance	\$ 1,291,844	\$ 5,476,698	\$ 6,768,542
Revenues:			
Intergovernmental	-	10,000	10,000
Charges for Services	4,442,101	3,564,000	8,006,101
Miscellaneous Revenue	45,500	152,000	197,500
Total Revenue	4,487,601	3,726,000	8,213,601
Transfers In	1,339,000	400,000	1,739,000
Total Sources	5,826,601	4,126,000	9,952,601
Expenditures:			
Public Works	5,154,864	4,190,079	9,344,943
Debt Service	66,970	-	66,970
Total Expenditures	5,221,834	4,190,079	9,411,913
Transfers Out	1,462,692	1,062,692	2,525,384
Total Uses	6,684,526	5,252,771	11,937,297
Ending Fund Balance	\$ 433,919	\$ 4,349,927	\$ 4,783,846
Change in Fund Balance	(857,925)	(1,126,771)	(1,984,696)

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
INTERNAL SERVICE FUNDS**

DESCRIPTION	EMPLOYEE INSURANCE	FLEET MANAGEMENT	CENTRAL EQUIPMENT	IT SERVICES	TOTAL
Beginning Fund Balance	\$ 912,749	\$ 137,650	\$ 192,382	\$ 537,633	\$ 1,780,414
Revenues:					
Charges for Services	3,662,335	2,809,421	802,600	2,298,857	9,573,213
Miscellaneous Revenue	32,000	(5,000)	7,000	19,000	53,000
Total Revenue	3,694,335	2,804,421	809,600	2,317,857	9,626,213
Transfers In	-	-	75,000	-	75,000
Total Sources	3,694,335	2,804,421	884,600	2,317,857	9,701,213
Expenditures:					
General Government	4,093,631	-	-	2,184,770	6,278,401
Public Safety	-	-	386,500	-	386,500
Public Works	-	3,026,889	348,000	-	3,374,889
Total Expenditures	4,093,631	3,026,889	734,500	2,184,770	10,039,790
Transfers Out	-	-	-	-	-
Total Uses	4,093,631	3,026,889	734,500	2,184,770	10,039,790
Ending Fund Balance	\$ 513,453	\$ (84,818)	\$ 342,482	\$ 670,720	\$ 1,441,837
Change in Fund Balance	(399,296)	(222,468)	150,100	133,087	(338,577)

MAJOR REVENUES

SALES TAX REVENUE

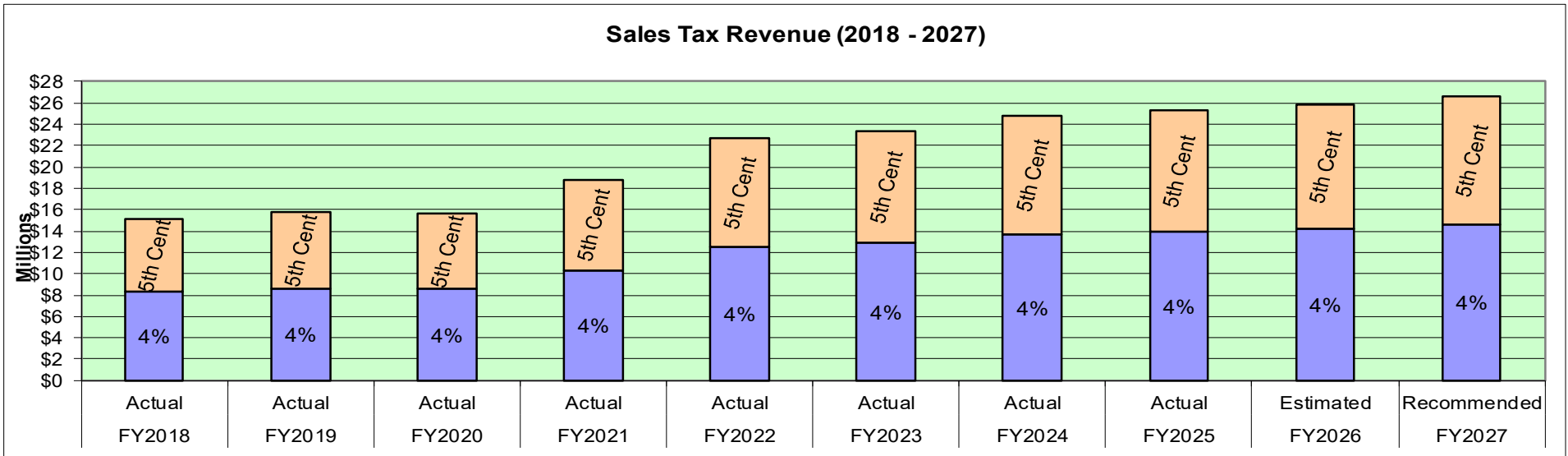
Sales tax revenue consists of the four percent statewide sales tax and the optional 5th cent local sales tax. In the past, the optional 5th cent was split between the General Fund and the Capital Projects

Fund based on the Town's assessed valuation. For FY 2026, the General Fund will retain 50% of the total and the other 50% will transfer to the Capital Projects Fund. Both the statewide and optional local sales taxes are projected to rise by 3% over the 2026 estimate.

SALES TAX REVENUE (2017 - 2026)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Recommended
General Taxes										
1% Local Sales Tax (5th Cent)	\$ 6,782,117	\$ 7,075,291	\$ 7,017,105	\$ 8,447,081	\$10,179,620	\$10,505,372	\$11,147,256	\$11,368,000	11,600,000	11,940,000
<i>Percent Change</i>		4.3%	-0.8%	20.4%	20.5%	3.2%	6.1%	2.0%	2.0%	2.9%
Intergovernmental Revenue										
4% State Sales Tax	\$ 8,287,034	\$ 8,638,613	\$ 8,568,034	\$10,344,278	\$12,478,912	\$12,850,113	\$13,636,881	\$13,916,349	\$14,190,000	\$ 14,620,000
<i>Percent Change</i>		4.2%	-0.8%	20.7%	20.6%	3.0%	6.1%	2.0%	2.0%	3.0%
Total	\$15,069,151	\$15,713,904	\$15,585,139	\$18,791,359	\$22,658,532	\$23,355,485	\$24,784,137	\$25,284,349	\$25,790,000	\$ 26,560,000
<i>Percent Change</i>		4.3%	-0.8%	20.6%	20.6%	3.1%	6.1%	2.0%	2.0%	3.0%

Sales Tax Revenue (2018 - 2027)



INTERGOVERNMENTAL REVENUE

CARES and ARPA grants support various one-time capital projects across multiple funds. Federal Transit Administration grants support operating and capital expenditures in the START Bus System Fund.

Operating and Capital grants typically account for 57% and 80% of qualifying expenditures, respectively. WYDOT operating grants far exceeded historical levels in FY26. Therefore, increased funding is not expected in FY27.

INTERGOVERNMENTAL REVENUE (2018 - 2027)

Description	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Recommended
CARES & ARPA Grants	\$ -	\$ -	\$ -	\$ 4,585,468	\$ 111,859	\$ 1,692,110	\$ 29,615	\$ 2,782,384	\$ 361,582	\$ 60,200
FTA/Wyoming 5311 Operations	1,588,610	2,081,219	2,533,025	3,006,489	3,104,832	3,761,784	4,169,829	4,434,474	4,979,449	5,030,582
FTA/Idaho 5311 Operations	70,472	195,024	364,313	396,652	463,705	549,377	617,550	351,739	566,378	635,700
FTA 5309 - Bus Replacement	-	-	-	-	-	-	-	-	-	-
FTAWYDOT Bus Shelter	-	-	-	129,451	-	-	-	-	312,000	324,000
FTAWYDOT 5304 Route Plan	-	-	30,969	49,031	-	74,093	45,518	355	-	-
BUILD Grant	-	-	-	-	-	-	2,724,318	5,164	1,542,000	-
FTA 5339/Wyoming Capital	23,363	20,407	239,175	1,880,000	-	4,163,076	-	-	-	4,384,000
Low-No Grant	-	-	-	2,050,825	-	-	-	-	-	-
Total	\$ 1,682,445	\$ 2,296,650	\$ 3,167,482	\$12,097,916	\$ 3,680,396	\$10,240,440	\$ 7,586,830	\$ 7,574,116	\$ 7,761,409	\$ 10,434,482

UTILITY REVENUES – CHARGES FOR SERVICES

In 2023, the Town passed ordinances updating tiered volume and base rates. The FY27 budget uses the new rates in the revenue

forecasts in both utility services. Water and sewage sales do not include capital contributions such as capacity and tap fees. There are two customers accounting for more than 8% of water sales.

UTILITY REVENUES - CHARGES FOR SERVICES (2018 - 2027)

Description	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Recommended
Water Sales	\$ 2,425,940	\$ 2,438,490	\$ 2,396,841	\$ 2,542,151	\$ 2,617,787	\$ 2,931,439	\$ 2,868,814	\$ 3,659,704	\$ 3,556,500	\$ 4,258,101
Sewage Sales	2,381,767	2,386,369	2,321,974	2,405,970	2,373,210	2,524,439	2,620,182	2,751,883	2,693,500	2,909,000
Total	\$ 4,807,707	\$ 4,824,859	\$ 4,718,815	\$ 4,948,121	\$ 4,990,997	\$ 5,455,878	\$ 5,488,996	\$ 6,411,587	\$ 6,250,000	\$ 7,167,101

MAJOR EXPENDITURES

PERSONNEL

Personnel expenditure consists of wages and benefits for all full-time, part-time, and seasonal employees. The FY27 recommended budget includes an 6.0% salary increase and 0.34 new FTEs.

The budget maintains the deferred compensation match of \$1,000 per employee.

PERSONNEL ALL FUNDS (2018 - 2027)

Description	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Recommended
Salaries & Wages - Regular	\$ 6,939,088	\$ 7,373,311	\$ 7,679,996	\$ 7,512,162	\$ 8,575,147	\$ 9,916,784	\$ 11,460,112	\$ 12,975,046	\$ 14,126,328	\$ 15,834,296
Salaries & Wages - Part-Time	977,465	1,157,930	1,078,722	804,935	775,806	746,668	1,173,266	1,187,617	1,141,160	1,448,180
Buyout - Compensated Absences	101,319	97,276	62,431	103,434	115,878	134,760	147,559	160,400	249,337	299,602
Overtime	333,252	363,833	233,104	238,626	409,519	465,839	474,370	468,777	564,200	377,900
Holiday Pay - PTO Buyback	31,619	59,993	50,668	56,702	65,800	77,604	95,270	91,089	105,046	102,496
FICA & Medicare	606,704	659,736	667,705	641,698	739,099	852,823	985,039	1,086,893	1,245,398	1,381,781
Health Insurance	2,224,765	2,335,545	2,520,753	2,080,739	2,547,193	2,790,434	2,740,063	2,798,217	2,980,510	3,505,181
Vision Insurance	20,955	22,186	24,095	21,652	26,862	26,004	25,911	25,440	25,032	26,049
Dental Insurance	101,355	108,651	117,059	75,674	151,862	131,042	130,240	127,331	125,597	131,105
Wyoming Retirement	953,649	1,020,991	1,107,256	1,108,247	1,299,310	1,600,194	1,835,527	2,087,610	2,389,954	2,723,912
Workers' Compensation	157,986	135,447	114,964	63,666	148,742	238,918	264,397	308,349	186,606	205,276
State Unemployment	26,292	17,614	22,494	73,209	8,031	100	8,095	90,424	101,853	99,887
Disability/Life Insurance	66,938	66,937	69,203	66,497	46,915	56,640	84,305	90,785	102,732	106,836
Total	\$ 12,541,388	\$ 13,419,449	\$ 13,748,449	\$ 12,847,241	\$ 14,910,164	\$ 17,037,810	\$ 19,424,155	\$ 21,497,978	\$ 23,343,753	\$ 26,242,501
<i>Percent of Change</i>	<i>16.0%</i>	<i>7.0%</i>	<i>2.5%</i>	<i>-6.6%</i>	<i>16.1%</i>	<i>14.3%</i>	<i>14.0%</i>	<i>10.7%</i>	<i>8.6%</i>	<i>12.4%</i>
Full-time Equivalent	135	140	146	133	150	160	158	161	165	164
	0.9%	3.6%	3.9%	-8.6%	12.7%	6.7%	-1.3%	2.2%	2.3%	-0.9%

PETROLEUM PRODUCTS

The Town of Jackson achieved significant reductions in energy consumption in pursuit of its 40X20 by goal. START Bus ridership

consistently increases year to year which increases routes and fuel consumption.

PETROLEUM PRODUCTS (ALL FUNDS 2017 - 2026)

Description	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Recommended
General Fund	\$ 101,676	\$ 90,560	\$ 90,560	\$ 107,735	\$ 123,897	\$ 183,697	\$ 144,078	\$ 137,697	\$ 121,100	\$ 202,755
START Bus System Fund	366,488	371,694	371,694	251,211	307,667	347,250	459,722	375,951	352,156	536,750
Utility Funds	18,296	15,817	15,817	13,272	16,817	20,622	19,919	19,373	27,053	27,053
Total	\$ 486,460	\$ 478,071	\$ 478,071	\$ 372,218	\$ 448,381	\$ 551,569	\$ 623,719	\$ 533,021	\$ 500,309	\$ 766,558
<i>Percent of Change</i>		<i>-1.7%</i>	<i>0.0%</i>	<i>-22.1%</i>	<i>20.5%</i>	<i>23.0%</i>	<i>13.1%</i>	<i>-14.5%</i>	<i>-6.1%</i>	<i>53.2%</i>

Current Debt Obligations

Description	Original Amount	Remaining Amount	Interest Rate	Last Pay Year
2010 WWDC-Note	\$ 1,158,046	\$ 780,353	4.0%	2042
WBC Snow King	1,000,000	463,656	0.5%	2035
Total		<u>\$ 1,244,009</u>		

Long-term debt consists of two notes from the State of Wyoming: a loan from the Wyoming Water Development Commission (WWDC) and a loan from the Wyoming Business Council (WBC). The Town has not adopted a formal debt policy. The WBC Snow King debt service is funded by Snow King Mountain lease payment.

The following schedule summarizes debt service payments for all two notes payable the next three years and beyond:

Loans		
Year	Principal	Interest
2027	85,990	33,532
2028	87,671	31,851
2029	89,410	30,111
2030	91,466	28,055
2031	93,295	30,299
2032-42	796,177	185,379
Total	<u>\$ 1,244,009</u>	<u>\$ 339,227</u>

Legal Debt Margin

The Town's legal debt limit is four percent of its total assessed valuation. The 2026 assessed valuations are pending State approval in August. Based on the estimated 2025 assessed valuation of \$858,318,379, the Town's legal debt margin can be calculated as follows:

Total Assessed Valuation (2025 Estimate)	<u>\$ 858,318,379</u>
Debt Limit = 4% of Assessed Valuation	\$ 35,412,735
Amount of Debt Applicable to Debt Limit:	
Total General Long-Term Debt Loans Payable	\$ 1,244,009
Less: Assets Available in Debt Service Fund	<u>\$ -</u>
Total Amount of Debt Applicable to Debt Limit	<u>\$ 1,244,009</u>
Legal Debt Margin	<u><u>\$ 34,168,726</u></u>

Transfers In and Out

Transfers-In and Transfers-Out are typically the last items reported before the net change in fund balances on the GAAP based statement of revenues, expenditures, and changes in fund balances. In the budget, Transfers-In appear in the same grouping with revenues and Transfers-Out appear in the same grouping with expenditures. To reduce confusion, efforts should be made to reduce the number of interfund transfers.

General Fund transfers-in include allocation of costs for public works yard operations to the Water Utility Fund and Sewer Utility Fund. Some general government administrative-type costs are allocated to the utility funds on 10% basis and 3% to START Bus System. General Fund provides transfers-out to Affordable Housing and START to subsidize operational and capital expenditures. Finally, the repayment of interfund payables is not budgeted as a transfer.

**RECOMMENDED BUDGET FOR FISCAL YEAR 2027
INTERFUND TRANSFERS MATRIX
ALL FUNDS**

TRANSFERS-OUT	TRANSFERS-IN												Total Transfers Out
	General Fund	Animal Care Fund	START Bus System Fund	Lodging Tax Fund	Affordable Housing Fund	Employee Housing Fund	Capital Projects Fund	Water Utility Fund	Sewage Utility Fund	Employee Insurance Fund	Central Equipment Fund	Fleet Fund	
General Fund		\$ -	\$ -	\$ -	\$ 553,375	\$ -	\$ 5,970,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,523,375
Animal Care Fund	103,000		-	-	-	-	-	-	-	-	-	-	103,000
START Bus System	210,179	-		-	-	-	-	-	-	-	-	-	210,179
Lodging Tax Fund	-	-	990,892		-	-	-	-	-	-	-	-	990,892
Affordable Housing	-	-	-			-	-	-	-	-	-	-	-
Employee Housing	111,363	-	-	-			-	-	-	-	-	-	111,363
Capital Projects Fund	-	-	-	-	-		1,339,000	400,000	-	75,000	-	-	1,814,000
Water Utility Fund	1,062,692	-	-	-	-	-			-	-	-	-	1,062,692
Sewage Utility Fund	1,062,692	-	-	-	-	-	-			-	-	-	1,062,692
Employee Insurance Fund	-	-	-	-	-	-	-	-			-	-	-
Total Transfers In	\$ 2,549,926	\$ -	\$ 990,892	\$ -	\$ 553,375	\$ -	\$ 5,970,000	\$ 1,339,000	\$ 400,000	\$ -	\$ 75,000	\$ -	\$ 11,878,193

TOWN OF JACKSON, WYOMING
HISTORY OF DISTRIBUTION OF FULL-TIME EQUIVALENTS
ALL DEPARTMENTS - ALL FUNDS
FISCAL YEAR 2018 - 2027

DEPARTMENT	FISCAL YEAR 2018	FISCAL YEAR 2019	FISCAL YEAR 2020	FISCAL YEAR 2021	FISCAL YEAR 2022	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025	FISCAL YEAR 2026	FY2027 REQ	FISCAL YEAR 2027	CHANGE FROM FY26 ADOPTED
General Government:												
Town Attorney	3.00	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Municipal Judge	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.30	2.30	2.30	-
Administration	1.00	1.00	3.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	-
Town Clerk/Personnel	3.56	3.56	4.06	3.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	-
Finance	3.99	3.99	3.99	4.00	4.00	4.00	4.00	4.00	4.30	4.30	4.30	-
Community Development	-	-	-	2.00	3.00	4.00	4.00	2.00	2.00	2.00	2.00	-
Planning	5.25	5.25	4.25	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	-
Information Technology	3.60	3.60	3.60	3.60	5.70	5.70	6.00	6.00	4.80	4.80	4.80	-
Public Safety:												
Police	33.75	36.25	36.75	34.90	38.30	40.25	38.25	38.25	39.51	39.51	39.51	-
Building Inspection	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Victim Witness	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Animal Shelter	2.90	2.90	2.90	2.90	2.90	3.95	3.95	3.95	4.20	4.44	4.44	0.24
Public Works:												
Administration	1.50	1.50	2.33	2.33	2.33	2.33	2.83	2.52	3.02	1.02	1.02	(2.00)
Streets	8.00	8.00	8.00	8.00	8.50	9.16	9.00	9.66	9.16	9.16	9.16	-
Town Engineer	3.00	3.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
Facilities										2.00	2.00	2.00
Water O&M	4.00	4.00	4.58	4.58	4.58	5.58	5.58	5.74	6.24	6.74	6.24	-
Water Billing and Accounting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Sewer Plant Operations	5.00	5.00	4.58	4.58	4.58	4.58	4.08	2.83	2.83	3.33	2.83	-
Sewer O&M	2.00	2.00	2.00	2.00	2.00	3.00	3.00	4.41	4.91	4.91	4.91	-
Sewer Billing and Accounting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Fleet Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
Cemetery	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.38	0.58	0.48	0.10
Transit:												
START Bus	38.48	40.34	41.80	33.65	40.49	43.90	42.61	45.44	47.54	45.73	45.73	(1.81)
Total Full-time Equivalents	135.28	140.14	145.60	133.10	149.94	160.02	157.86	161.36	165.00	164.62	163.52	(1.47)

TOWN OF JACKSON, WYOMING

**Proposed Budget
For the Fiscal Year Ending June 30, 2027**

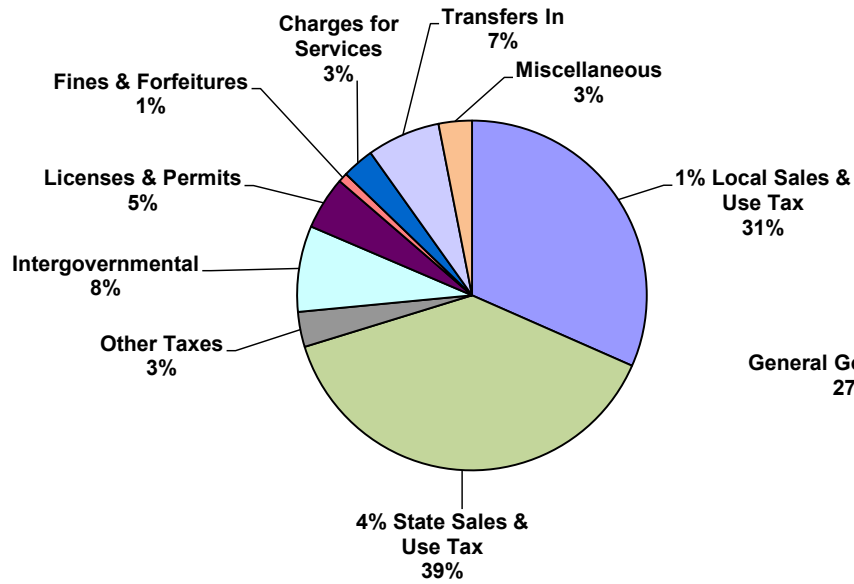


GENERAL FUND

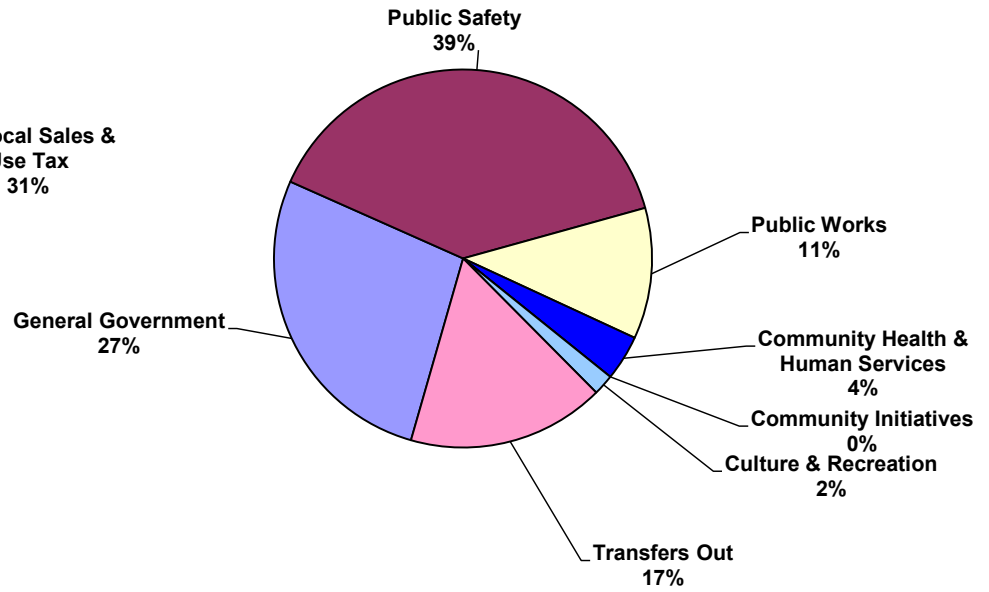
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
REVENUES , EXPENDITURES, & CHANGES TO FUND BALANCE

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Fund Balance	\$ 18,726,005	\$ 19,071,721	\$ 18,735,664	\$ 18,735,664	\$ 16,894,526	\$ 16,894,526		
Revenues:								
Taxes	12,286,328	12,680,177	12,742,635	12,811,440	13,174,500	13,174,500	-	3.3%
Licenses & Permits	2,033,967	1,894,183	1,710,578	1,751,200	1,847,200	1,847,200	-	7.4%
Intergovernmental	16,334,740	16,850,247	17,046,671	17,101,732	17,693,229	17,623,137	(70,092)	3.3%
Charges for Services	1,153,609	977,723	953,780	1,068,922	1,122,667	1,122,667	-	15.0%
Fines & Forfeitures	362,841	521,385	380,000	310,000	330,000	330,000	-	-15.2%
Miscellaneous	1,569,423	1,419,674	1,209,214	1,183,044	1,131,415	1,166,415	35,000	-3.7%
Total Revenue	33,740,908	34,343,389	34,042,878	34,226,338	35,299,011	35,263,919	(35,092)	3.5%
Transfers In	1,944,808	2,248,021	2,657,474	2,657,474	2,575,017	2,549,926	(25,089)	-4.2%
Total Sources	35,685,716	36,591,410	36,700,352	36,883,812	37,874,028	37,813,845	(60,181)	2.9%
Expenditures:								
General Government	7,623,810	8,225,367	9,684,480	9,208,136	10,639,919	10,517,806	(122,113)	7.9%
Public Safety	11,330,779	12,599,480	13,964,855	13,529,596	15,133,581	15,071,180	(62,401)	7.3%
Public Works	3,271,106	3,604,062	4,237,560	4,237,586	4,373,241	4,331,907	(41,333)	2.2%
Community Health & Human Services	1,396,140	1,492,931	1,464,581	1,464,581	1,671,602	1,500,000	(171,602)	2.4%
Community Initiatives	194,613	392,859	307,200	307,200	404,075	-	(404,075)	#DIV/0!
Culture & Recreation	2,319,221	3,094,462	2,725,478	2,682,649	855,594	686,976	(168,618)	-296.7%
Total Expenditures	26,135,669	29,409,161	32,384,154	31,429,748	33,078,012	32,107,869	(970,142)	-0.9%
Transfers Out	9,204,331	7,518,306	6,960,797	7,295,202	7,573,375	6,523,375	(1,050,000)	-6.7%
Total Uses	35,340,000	36,927,467	39,344,951	38,724,950	40,651,387	38,631,244	(2,020,142)	-1.8%
Ending Fund Balance	\$ 19,071,721	\$ 18,735,664	\$ 16,091,065	\$ 16,894,526	\$ 14,117,167	\$ 16,077,127		
Change in Fund Balance	345,716	(336,057)	(2,644,599)	(1,841,138)	(2,777,359)	(817,399)		

**General Fund
Revenues and Other Sources**



**General Fund
Expenditures and Other Uses**



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
REVENUES AND OTHER SOURCES**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
General Taxes								
1% Local Sales & Use Tax	\$ 11,147,256	\$ 11,368,001	\$ 11,596,000	\$ 11,600,000	\$ 11,940,000	\$ 11,940,000	\$ -	3.0%
Property Taxes	444,414	458,838	429,003	429,000	450,000	450,000	-	4.9%
Motor Vehicle Fees	30,843	33,333	30,000	35,000	35,000	35,000	-	16.7%
Franchise Tax-Electric	192,267	198,219	198,218	202,306	200,000	200,000	-	0.9%
Franchise Tax-Gas&Propane	96,364	101,910	101,910	90,635	95,000	95,000	-	-6.8%
Franchise Tax-Cable	126,828	117,732	122,000	109,998	110,000	110,000	-	-9.8%
Franchise Tax-Trash	232,220	377,429	243,000	320,000	320,000	320,000	-	31.7%
Franchise Tax-Phone	11,763	22,341	18,000	20,000	20,000	20,000	-	11.1%
Franchise Tax-Recycling	4,373	2,374	4,504	4,501	4,500	4,500	-	-0.1%
Total	12,286,328	12,680,177	12,742,635	12,811,440	13,174,500	13,174,500	-	3.4%
Licenses & Permits								
Business Licenses	416,696	443,901	445,882	443,500	448,500	448,500	-	0.6%
Liquor Licenses	232,860	215,321	245,896	230,000	230,000	230,000	-	-6.5%
Contractor Licenses	91,093	73,660	90,000	100,000	100,000	100,000	-	11.1%
COQ License Renewal	26,103	45,650	20,000	20,000	20,000	20,000	-	0.0%
Building Permits	787,860	531,063	425,000	425,000	525,000	525,000	-	23.5%
Special Event Permit	29,092	73,967	20,000	26,000	26,000	26,000	-	30.0%
Sign Permits	8,277	7,533	5,000	5,000	5,000	5,000	-	0.0%
Mechanical Permits	20,365	17,376	17,000	20,000	20,000	20,000	-	17.6%
Plumbing Permits	27,742	48,053	25,000	25,000	27,000	27,000	-	8.0%
Development Permits/Fees	46,813	55,296	35,000	45,000	40,000	40,000	-	14.3%
Grading/Erosion/Demo Permits	5,224	2,694	4,500	12,000	5,600	5,600	-	24.4%
Animal Licenses	5,245	5,788	2,300	2,300	2,700	2,700	-	17.4%
Rodeo Contract Fees	336,597	373,881	375,000	397,400	397,400	397,400	-	6.0%
Total	2,033,967	1,894,183	1,710,578	1,751,200	1,847,200	1,847,200	-	8.0%

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
REVENUES AND OTHER SOURCES (Continued)

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Intergovernmental								
4% State Sales & Use Tax	13,636,881	13,916,349	14,194,000	14,190,000	14,620,000	14,620,000	-	3.0%
Lodging Tax - 10%	484,650	477,782	492,000	492,000	500,000	500,000	-	1.6%
Gasoline Tax	494,601	517,643	514,000	545,000	555,000	555,000	-	8.0%
Cigarette Tax	15,879	13,861	15,000	13,200	13,000	13,000	-	-13.3%
Severance Tax	383,921	380,309	385,000	379,701	385,000	385,000	-	0.0%
Federal Mineral Royalties	544,340	550,991	545,000	561,800	565,000	565,000	-	3.7%
CARES and ARPA Grants	29,615	-	-	-	-	-	-	---
DOT Charging Grant	-	-	20,000	20,000	20,000	20,000	-	0.0%
Lottery Distribution	53,621	21,922	30,000	40,000	30,000	30,000	-	0.0%
Skill Based	10,358	14,998	10,000	10,000	10,000	10,000	-	0.0%
UW Equitable Climate Action	29,560	-	-	-	-	-	-	---
State/Federal Grants - Police	22,321	26,915	17,200	38,705	38,705	38,705	-	125.0%
WDH BHD - PD Mental Health	-	66,000	60,200	60,200	60,200	-	(60,200)	-100.0%
Victim Services Grant	92,831	99,549	90,925	90,925	90,925	90,925	-	0.0%
Teton Conservation District	5,573	29,100	-	-	32,000	22,000	(10,000)	---
TTB Destination Grant	14,000	210,000	-	-	-	-	-	---
County Reimburse - Joint Depts.	516,589	524,828	673,346	640,201	773,399	773,507	108	14.9%
Opioid Settlements	-	-	-	20,000	-	-	-	---
Total	16,334,740	16,850,247	17,046,671	17,101,732	17,693,229	17,623,137	(70,092)	3.4%
Charges for Services								
Alarm Bond Income	14,286	8,718	8,000	4,500	4,500	4,500	-	-43.8%
Special Police Services - Airport	763,781	763,781	763,780	887,422	940,667	940,667	-	23.2%
Special Police Services - School	65,000	-	-	-	-	-	-	---
Special Police Services - Other	12,617	16,447	40,000	26,000	16,500	16,500	-	-58.8%
VIN Inspections	15,960	15,492	14,000	19,000	14,000	14,000	-	0.0%
Plan Review Fees	277,578	163,311	125,000	125,000	140,000	140,000	-	12.0%
Cemetery Fees	4,387	9,974	3,000	7,000	7,000	7,000	-	133.3%
Total	1,153,609	977,723	953,780	1,068,922	1,122,667	1,122,667	-	17.7%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
REVENUES AND OTHER SOURCES (Continued)**

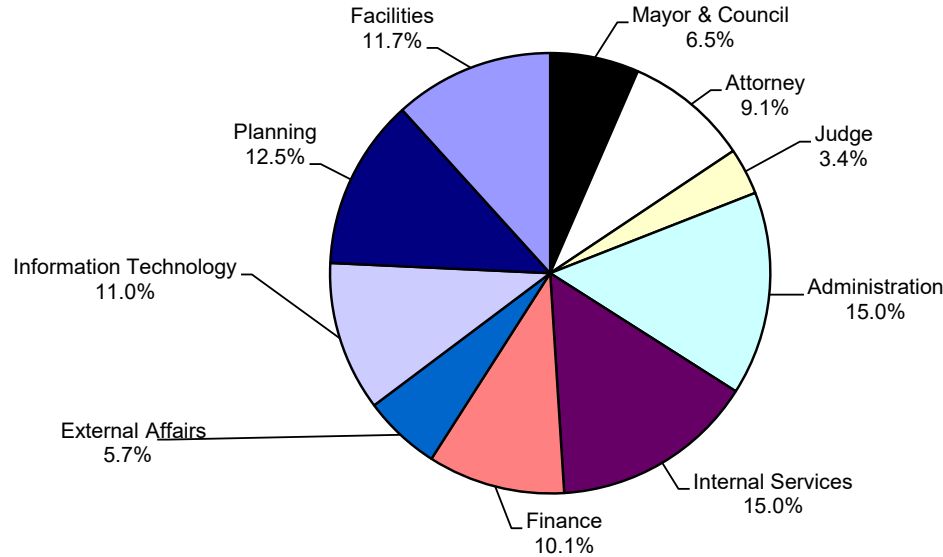
DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Fines & Forfeitures								
Parking Tickets	255,760	396,195	250,000	210,000	210,000	210,000	-	-16.0%
Summons & Complaints	107,081	125,190	130,000	100,000	120,000	120,000	-	-7.7%
Total	362,841	521,385	380,000	310,000	330,000	330,000	-	-13.2%
Miscellaneous								
Interest Earnings	1,025,891	815,586	640,050	630,100	560,200	595,200	35,000	-7.0%
Animal Shelter Fees	10,986	11,124	8,500	9,500	9,500	9,500	-	11.8%
Parking Garage Lease	74,183	97,401	63,179	65,000	70,000	70,000	-	10.8%
Snow King Center Lease	174,212	194,047	203,430	198,000	203,600	203,600	-	0.1%
South Park Rental Lease	42,700	42,700	42,696	42,700	42,700	42,700	-	0.0%
Vertical Harvest Lease	33,922	33,922	33,252	33,924	33,924	33,924	-	2.0%
Rental Income -155 E Pearl	126,747	131,928	139,830	139,830	146,136	146,136	-	4.5%
Cell Phone Lease - Fairgrounds	36,536	27,423	29,797	30,890	31,855	31,855	-	6.9%
DUI Impact Panel	2,240	2,116	2,300	2,300	-	-	-	-100.0%
Credit Card Fees	-	-	30,000	12,000	15,000	15,000	-	-50.0%
Miscellaneous Revenue	42,006	63,427	16,180	18,800	18,500	18,500	-	14.3%
Total	1,569,423	1,419,674	1,209,214	1,183,044	1,131,415	1,166,415	35,000	-3.5%
Transfers In								
Animal Care	61,392	166,549	100,000	100,000	103,000	103,000	-	3.0%
Utility Funds	1,570,546	1,694,344	1,920,958	1,920,958	2,147,364	2,125,384	(21,978)	10.6%
START Fund	134,087	153,398	466,478	466,478	213,290	210,179	(3,111)	-54.9%
Capital Projects	-	-	20,000	20,000	-	-	-	-100.0%
Employee Housing	87,846	115,185	150,038	150,038	111,363	111,363	-	-25.8%
Employee Insurance	90,937	118,545	-	-	-	-	-	---
Total	1,944,808	2,248,021	2,657,474	2,657,474	2,575,017	2,549,926	(25,089)	-4.0%
Total General Fund	\$ 35,685,716	\$ 36,591,410	\$ 36,700,352	\$ 36,883,812	\$ 37,874,028	\$ 37,813,845	\$ (60,181)	3.0%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
EXPENDITURES BY FUNCTION AND DEPARTMENT**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
General Government	\$ 7,623,810	\$ 8,225,367	\$ 9,684,480	\$ 9,208,136	\$ 10,639,919	\$ 10,517,806	\$ (122,113)	8.6%
Mayor & Town Council	458,900	520,607	596,147	598,297	686,044	686,969	925	15.2%
Town Attorney	709,512	730,806	860,268	868,232	956,785	957,366	581	11.3%
Municipal Judge	315,798	322,133	400,031	373,107	360,092	360,350	258	-9.9%
Administration	891,175	937,566	1,304,762	1,154,931	1,572,920	1,573,396	476	20.6%
Internal Services	1,155,491	1,205,071	1,453,524	1,452,500	1,680,726	1,573,090	(107,636)	8.2%
Finance	849,987	913,003	999,508	980,908	1,058,705	1,059,595	890	6.0%
External Affairs	458,651	556,189	670,672	616,948	596,817	599,868	3,051	-10.6%
Information Technology	1,056,336	1,172,519	1,018,457	877,041	1,154,486	1,155,556	1,070	13.5%
Planning	802,390	937,652	1,125,678	1,097,483	1,318,844	1,319,201	357	17.2%
Town Facilities	925,570	929,821	1,255,433	1,188,689	1,254,500	1,232,415	(22,085)	-1.8%
Public Safety	11,330,779	12,599,480	13,964,855	13,529,596	15,133,581	15,071,180	(62,401)	7.9%
Police	5,923,393	6,933,816	8,061,599	7,825,011	8,842,656	8,839,660	(2,996)	9.7%
Fire/EMS (County)	3,153,873	3,336,868	3,146,023	3,146,023	3,292,143	3,228,142	(64,001)	2.6%
Emergency Management (County)	91,005	74,455	99,451	99,451	122,616	122,616	-	23.3%
Communications Center (County)	772,737	738,135	970,596	800,000	1,045,678	1,045,678	-	7.7%
Treatment Court (County)	23,511	53,070	84,051	84,051	69,482	69,482	-	-17.3%
Victim Services	397,570	436,700	477,022	472,925	521,258	521,972	714	9.4%
Animal Shelter/Control	432,766	469,169	510,809	472,223	619,759	623,310	3,551	22.0%
Building Inspections	535,924	557,267	615,304	629,912	619,989	620,320	331	0.8%
Public Works	3,271,106	3,604,062	4,237,560	4,237,586	4,373,241	4,331,907	(41,333)	2.2%
Public Works Administration	455,442	589,545	683,799	805,840	330,684	330,926	242	-51.6%
Streets	2,023,604	2,139,353	2,600,467	2,488,784	2,690,513	2,650,709	(39,804)	1.9%
Engineering	754,257	834,946	894,691	887,759	947,093	945,212	(1,881)	5.6%
Facilities	-	-	-	-	346,078	346,487	410	#DIV/0!
Yard Operations	37,803	40,218	58,603	55,203	58,873	58,573	(300)	-0.1%
Community Health & Human Services	1,396,140	1,492,931	1,464,581	1,464,581	1,671,602	1,500,000	(171,602)	2.4%
Community Health & Human Services	1,396,140	1,492,931	1,464,581	1,464,581	1,671,602	1,500,000	(171,602)	2.4%
Community Initiatives	194,613	392,859	307,200	307,200	404,075	-	(404,075)	-100.0%
Community Initiatives	194,613	392,859	307,200	307,200	404,075	-	(404,075)	-100.0%
Culture & Recreation	2,319,221	3,094,462	2,725,478	2,682,649	855,594	686,976	(168,618)	-74.8%
Parks & Recreation (County)	2,253,822	2,919,210	2,466,545	2,466,545	720,645	560,645	(160,000)	-77.3%
Pathways (County)	51,839	119,933	142,794	105,000	-	-	-	-100.0%
Memorial Park (Cemetery)	13,560	55,319	116,139	111,104	134,949	126,331	(8,618)	8.8%
Total Expenditures	\$ 26,135,669	\$ 29,409,161	\$ 32,384,154	\$ 31,429,748	\$ 33,078,012	\$ 32,107,869	\$ (970,142)	-0.85%

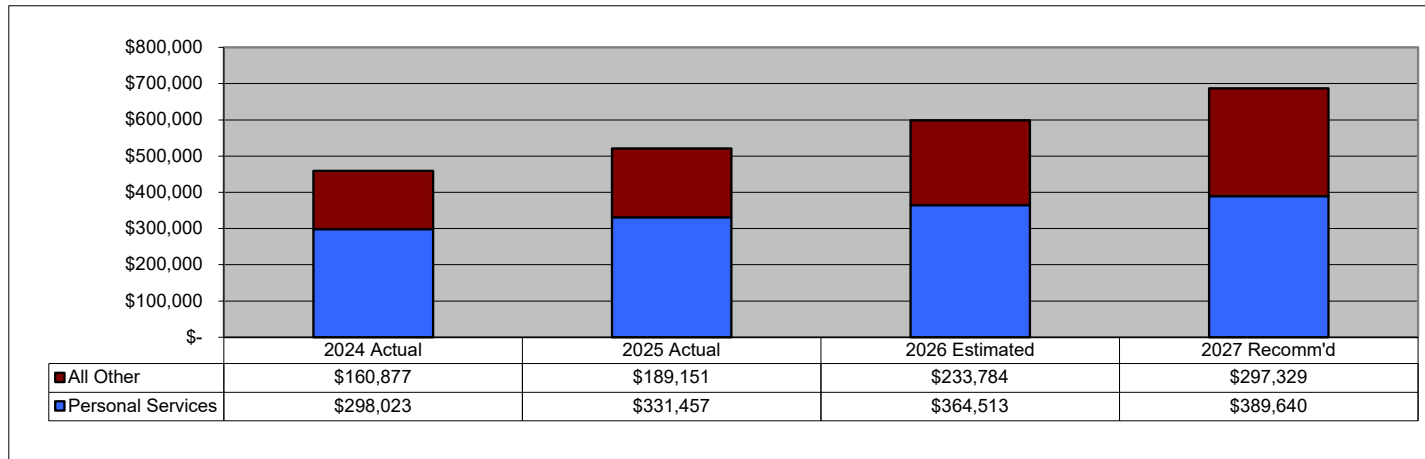
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL GOVERNMENT**

DIVISIONS WITHIN GENERAL GOVERNMENT	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Mayor & Town Council	\$ 458,900	\$ 520,607	\$ 596,147	\$ 598,297	\$ 686,044	\$ 686,969	\$ 925	15.2%
Town Attorney	709,512	730,806	860,268	868,232	956,785	957,366	581	11.3%
Municipal Judge	315,798	322,133	400,031	373,107	360,092	360,350	258	-9.9%
Administration	891,175	937,566	1,304,762	1,154,931	1,572,920	1,573,396	476	20.6%
Internal Services	1,155,491	1,205,071	1,453,524	1,452,500	1,680,726	1,573,090	(107,636)	8.2%
Finance	849,987	913,003	999,508	980,908	1,058,705	1,059,595	890	6.0%
External Affairs	458,651	556,189	670,672	616,948	596,817	599,868	3,051	-10.6%
Information Technology	1,056,336	1,172,519	1,018,457	877,041	1,154,486	1,155,556	1,070	13.5%
Planning	802,390	937,652	1,125,678	1,097,483	1,318,844	1,319,201	357	17.2%
Town Facilities	925,570	929,821	1,255,433	1,188,689	1,254,500	1,232,415	(22,085)	-1.8%
Total	\$ 7,623,810	\$ 8,225,367	\$ 9,684,480	\$ 9,208,136	\$ 10,639,919	\$ 10,517,806	\$ (122,113)	8.6%



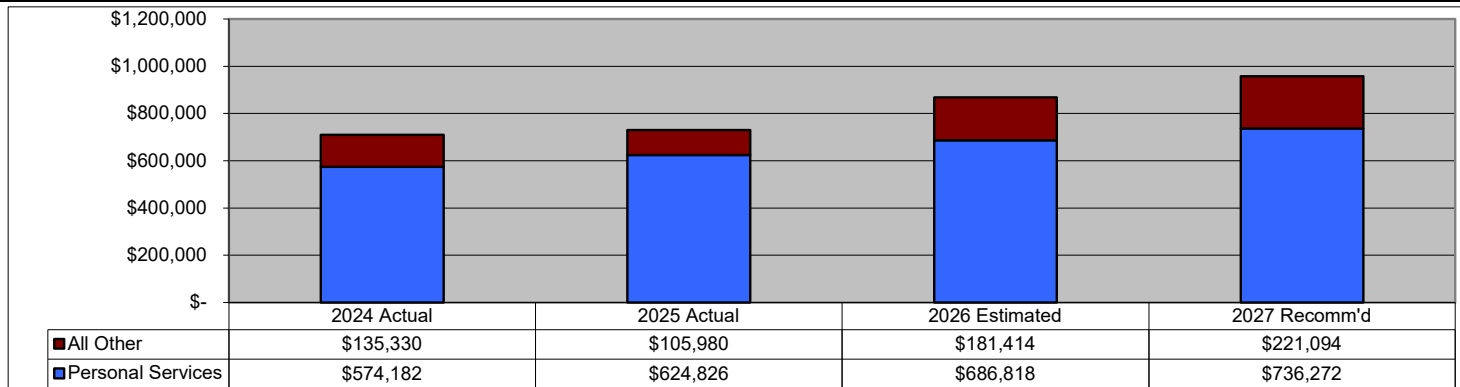
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
MAYOR & TOWN COUNCIL**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 176,800	\$ 198,217	\$ 209,000	\$ 209,000	\$ 214,500	\$ 214,500	\$ -	2.6%
FICA & Medicare	12,425	13,955	15,989	15,989	16,409	16,409	-	2.6%
Health Insurance	76,209	81,884	95,197	95,197	112,757	113,682	925	19.4%
Vision Insurance	909	810	914	914	810	810	-	-11.4%
Dental Insurance	4,036	4,036	4,440	4,440	3,886	3,886	-	-12.5%
Wyoming Retirement	27,325	32,192	38,586	38,586	40,008	40,008	-	3.7%
Disability/Life Insurance	319	363	387	387	345	345	-	-10.9%
General/Office Supplies	30	978	300	100	1,340	1,340	-	346.7%
Printing & Publication	-	5,217	150	400	-	-	-	-100.0%
Dues & Subscriptions	721	29,281	16,950	15,150	16,550	16,550	-	-2.4%
Professional Services	50,169	69,500	78,500	75,000	85,000	85,000	-	8.3%
Local Initiatives	14,500	12,554	15,000	15,000	15,000	15,000	-	0.0%
Sister City	14,296				50,000	50,000	-	---
Training, Travel, & Meetings	27,300	13,700	25,000	25,000	38,000	38,000	-	52.0%
Retreat/In-Service	18,018	22,256	15,000	22,400	29,000	29,000	-	93.3%
Town-Wide IT Charge	34,725	34,602	53,921	53,921	29,860	29,860	-	-44.6%
Departmental Software			25,750	25,750	30,250	30,250	-	17.5%
Liability Insurance	1,118	1,063	1,063	1,063	2,329	2,329	-	119.1%
Total	\$ 458,900	\$ 520,607	\$ 596,147	\$ 598,297	\$ 686,044	\$ 686,969	\$ 925	15.2%



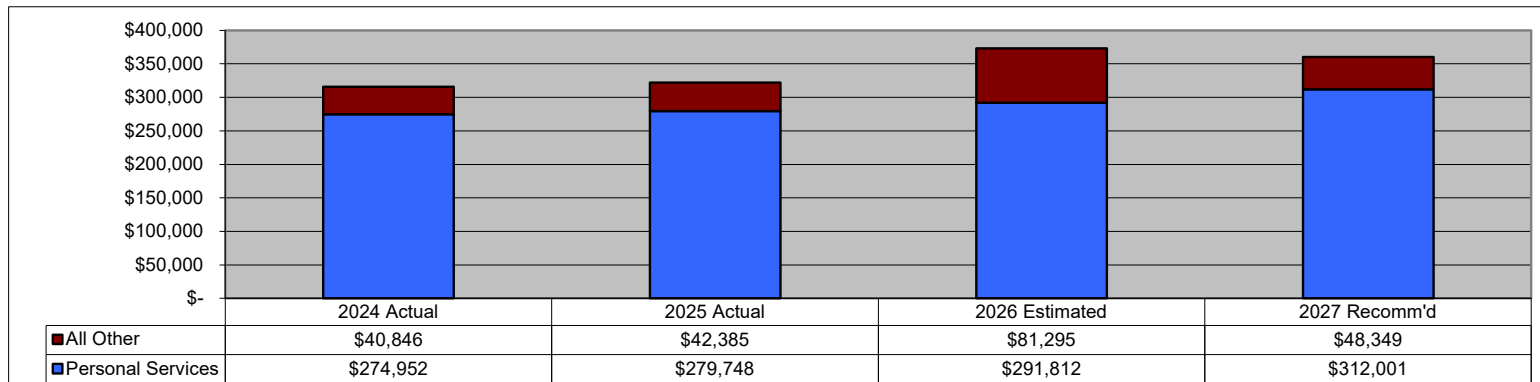
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
TOWN ATTORNEY**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 404,430	\$ 442,734	\$ 485,982	\$ 485,982	\$ 514,758	\$ 514,758	\$ -	5.9%
Buyout - Compensated Absences	5,798	5,356	9,346	9,346	9,899	9,899	-	5.9%
FICA & Medicare	27,232	29,328	37,893	37,893	40,136	40,136	-	5.9%
Health Insurance	55,336	58,103	59,846	59,846	70,885	71,466	581	19.4%
Vision Insurance	535	540	374	374	374	374	-	0.0%
Dental Insurance	2,641	2,641	2,641	2,641	2,641	2,641	-	0.0%
Wyoming Retirement	67,438	72,560	80,663	80,663	86,573	86,573	-	7.3%
Workers' Compensation	8,616	9,723	6,168	6,168	6,534	6,534	-	5.9%
State Unemployment	155	1,744	1,652	1,652	1,623	1,623	-	-1.8%
Disability/Life Insurance	2,002	2,097	2,253	2,253	2,268	2,268	-	0.7%
General/Office Supplies	296	-	700	700	700	700	-	0.0%
Small Tools & Equipment <\$10K	185	-	250	250	250	250	-	0.0%
Dues & Subscriptions	1,364	869	1,700	1,800	5,200	5,200	-	205.9%
Professional Services	101,376	67,423	53,000	61,000	97,800	97,800	-	84.5%
Litigation	1,046	-	30,000	30,000	30,000	30,000	-	0.0%
Training, Travel, & Meetings	(383)	4,373	10,000	10,000	10,000	10,000	-	0.0%
Books & Publications	5,109	6,709	7,470	7,470	8,000	8,000	-	7.1%
Town-Wide IT Charge	23,682	23,347	34,263	34,263	33,503	33,503	-	-2.2%
Departmental Software			32,611	32,611	30,051	30,051	-	-7.9%
Liability Insurance	2,654	3,259	3,456	3,320	5,590	5,590	-	61.7%
Total	\$ 709,512	\$ 730,806	\$ 860,268	\$ 868,232	\$ 956,785	\$ 957,366	\$ 581	11.3%



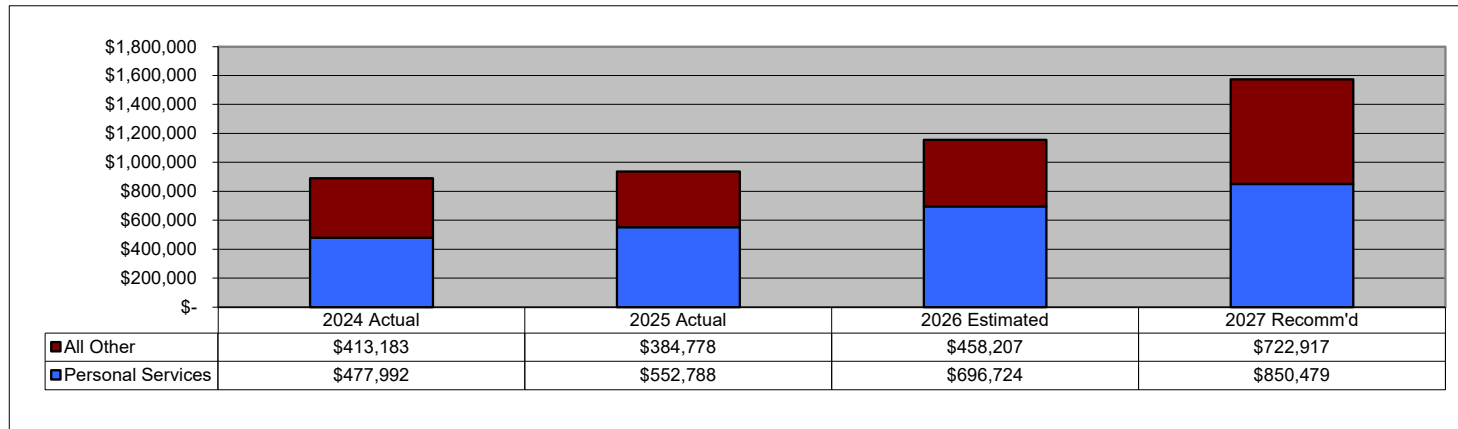
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
MUNICIPAL JUDGE**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 182,211	\$ 194,310	\$ 191,973	\$ 191,972	\$ 203,497	\$ 203,497	\$ -	6.0%
Bailiff	-	-	15,288	15,288	15,288	15,288	-	0.0%
Buyout - Compensated Absences	67	-	3,692	3,692	3,913	3,913	-	6.0%
FICA & Medicare	13,514	14,476	16,138	16,138	17,036	17,036	-	5.6%
Health Insurance	44,011	32,970	26,611	26,611	31,520	31,778	258	19.4%
Vision Insurance	453	353	303	303	303	303	-	0.0%
Dental Insurance	2,220	1,666	1,414	1,414	1,414	1,414	-	0.0%
Wyoming Retirement	30,404	32,352	32,658	32,658	35,014	35,014	-	7.2%
Workers' Compensation	437	565	409	409	432	432	-	5.6%
State Unemployment	100	1,401	1,763	1,763	1,731	1,731	-	-1.8%
Disability/Life Insurance	1,535	1,655	1,564	1,564	1,595	1,595	-	2.0%
General/Office Supplies	283	11	450	200	200	200	-	-55.6%
Jury Expenditures	-	-	65	200	200	200	-	207.7%
Court Security Equipment	-	-	65,000	42,000	-	-	-	-100.0%
Professional Services	3,325	4,595	7,650	6,000	7,500	7,500	-	-2.0%
Public Defender	7,679	6,127	6,500	6,500	6,500	6,500	-	0.0%
Training, Travel, & Meetings	2,229	2,398	3,500	2,500	3,000	3,000	-	-14.3%
Books & Publications	5,689	7,684	5,600	4,500	5,600	5,600	-	0.0%
Town-Wide IT Charge	20,496	20,151	14,079	14,079	19,060	19,060	-	35.4%
Departmental Software			3,900	3,900	3,913	3,913	-	0.3%
Liability Insurance	1,145	1,419	1,474	1,416	2,376	2,376	-	61.2%
Total	\$ 315,798	\$ 322,133	\$ 400,031	\$ 373,107	\$ 360,092	\$ 360,350	\$ 258	-9.9%



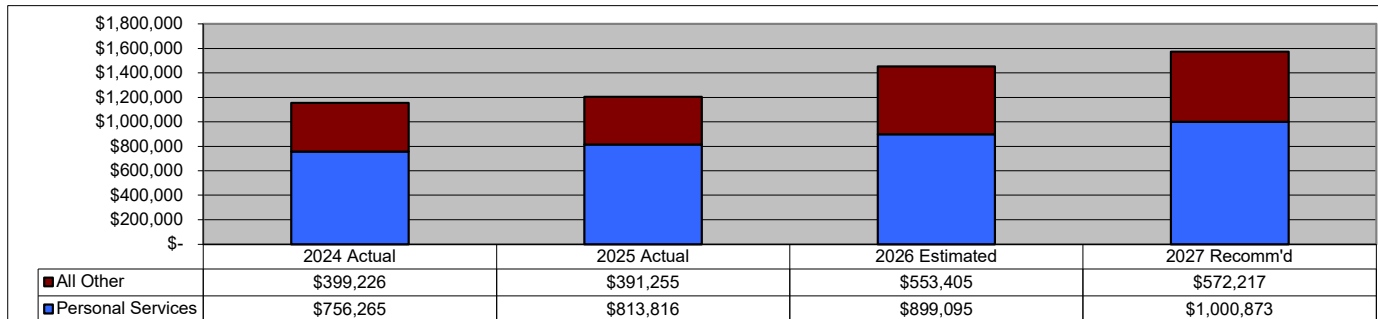
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 337,786	\$ 368,085	\$ 554,446	\$ 477,000	\$ 609,596	\$ 609,596	\$ -	9.9%
Salaries & Wages - Part-Time	1,600	7,875	-	-	-	-	-	---
Buyout - Compensated Absences	6,445	6,910	10,877	10,877	11,723	11,723	-	7.8%
FICA & Medicare	22,073	24,010	43,247	38,129	47,531	47,531	-	9.9%
Health Insurance	44,462	71,345	73,485	73,485	58,027	58,503	476	-20.4%
Vision Insurance	363	706	706	706	436	436	-	-38.2%
Dental Insurance	1,765	3,631	3,631	3,631	2,790	2,790	-	-23.2%
Wyoming Retirement	55,942	60,797	97,170	82,596	107,927	107,927	-	11.1%
Workers' Compensation	6,017	6,847	7,559	6,232	8,028	8,028	-	6.2%
State Unemployment	107	1,082	1,652	1,652	1,623	1,623	-	-1.8%
Disability/Life Insurance	1,432	1,500	2,416	2,416	2,322	2,322	-	-3.9%
General/Office Supplies	-	57	500	200	400	400	-	-20.0%
Printing & Publication	-	-	1,000	-	-	-	-	-100.0%
Dues & Subscriptions	532	4,361	12,000	7,300	9,075	9,075	-	-24.4%
Professional Services	95,178	13,665	70,000	70,000	336,500	336,500	-	380.7%
Prof Services - Ecosystem	99,243	99,515	147,000	147,000	79,000	79,000	-	-46.3%
County Managed Jt Transp Proj	108,360	78,603	93,525	93,525	144,250	144,250	-	54.2%
County Transportation Staff	89,934	103,201	137,208	92,000	92,000	92,000	-	-32.9%
Training, Travel, & Meetings	11,542	7,389	12,000	12,000	18,000	18,000	-	50.0%
Town-Wide IT Charge	6,985	12,786	22,318	22,318	27,072	27,072	-	21.3%
Liability Insurance	1,409	3,601	4,022	3,864	6,620	6,620	-	64.6%
Contingency	-	61,600	10,000	10,000	10,000	10,000	-	0.0%
Total	\$ 891,175	\$ 937,566	\$ 1,304,762	\$ 1,154,931	\$ 1,572,920	\$ 1,573,396	\$ 476	20.6%



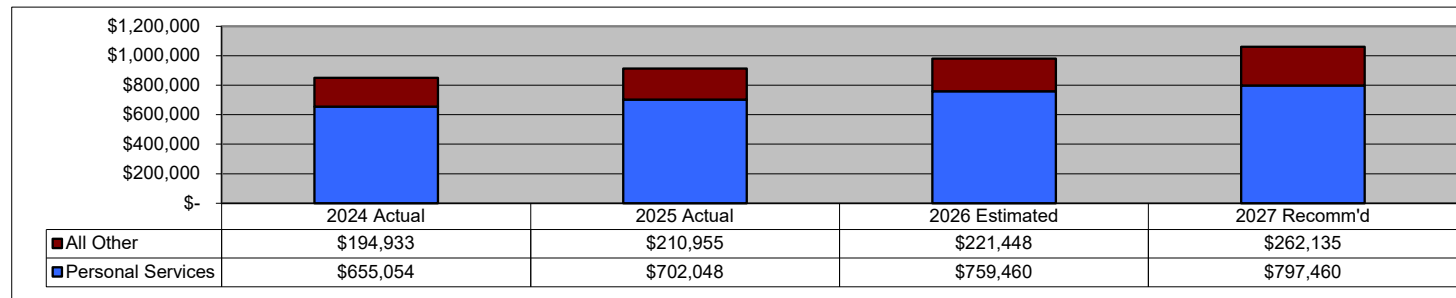
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
INTERNAL SERVICES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 520,588	\$ 563,285	\$ 603,283	\$ 603,283	\$ 632,045	\$ 632,045	\$ -	4.8%
Interns	-	-	47,880	15,400	44,835	44,835	-	-6.4%
Buyout - Compensated Absences	9,996	9,880	11,602	11,602	12,155	12,155	-	4.8%
Overtime	1,306	602	1,500	1,500	750	750	-	-50.0%
FICA & Medicare	36,363	38,994	50,815	50,815	52,769	52,769	-	3.8%
Health Insurance	88,390	92,424	95,197	95,197	128,912	129,969	1,057	36.5%
Vision Insurance	709	813	813	813	875	875	-	7.6%
Dental Insurance	3,987	4,468	4,468	4,468	4,905	4,905	-	9.8%
Wyoming Retirement	86,949	93,520	103,658	103,658	110,034	110,034	-	6.2%
Workers' Compensation	1,256	1,632	3,374	3,374	3,525	3,525	-	4.5%
State Unemployment	218	2,777	3,242	3,242	3,246	3,246	-	0.1%
Disability/Life Insurance	3,838	3,572	3,743	3,743	3,765	3,765	-	0.6%
General/Office Supplies	1,237	1,796	1,500	1,500	1,500	1,500	-	0.0%
Small Tools & Equipment <\$10K	1,428	53	1,000	500	500	500	-	-50.0%
Printing & Publication	56,046	56,355	65,000	65,000	65,000	50,000	(15,000)	-23.1%
Dues & Subscriptions	9,575	10,375	10,175	10,000	10,000	8,375	(1,625)	-17.7%
Rodeo Grounds/Fair	80,000	80,000	80,000	121,000	137,728	80,000	(57,728)	0.0%
Professional Service	2,278	1,908	70,500	70,100	210,300	209,500	(800)	197.2%
Training, Travel, & Meetings	118,468	106,462	111,300	107,500	6,500	5,500	(1,000)	-95.1%
Recording & Filing Fees	200	218	500	500	500	500	-	0.0%
Employee Assistance	-	-	500	-	-	-	-	-100.0%
Employee Education Reimb	885	-	4,000	-	12,540	-	(12,540)	-100.0%
Employee Events	18,158	18,330	29,000	29,000	39,000	29,000	(10,000)	0.0%
Employee Recruitment	53,100	54,780	69,000	69,000	70,000	70,000	-	1.4%
Employee Recognition Program	7,103	9,964	10,000	10,000	56,000	46,000	(10,000)	360.0%
Town-Wide IT Charge	49,966	48,738	58,761	58,761	57,592	57,592	-	-2.0%
Departmental Software	-	-	8,423	8,423	8,399	8,399	-	-0.3%
Liability Insurance	3,447	4,125	4,290	4,121	7,351	7,351	-	71.4%
Total	\$ 1,155,491	\$ 1,205,071	\$ 1,453,524	\$ 1,452,500	\$ 1,680,726	\$ 1,573,090	\$ (107,636)	8.2%



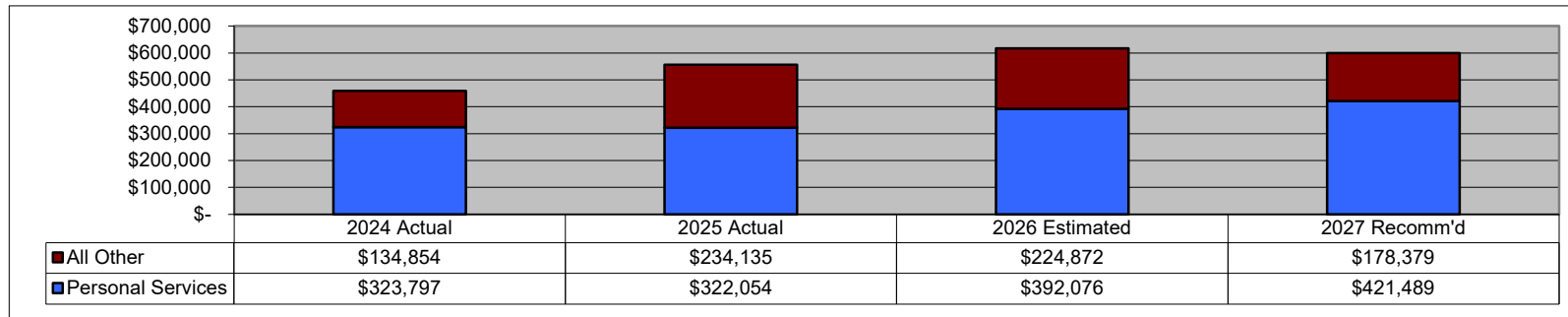
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
FINANCE**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 443,570	\$ 476,384	\$ 510,179	\$ 508,760	\$ 534,738	\$ 534,738	\$ -	4.8%
Buyout - Compensated Absences	5,779	3,837	10,198	10,198	10,283	10,283	-	0.8%
FICA & Medicare	32,793	35,125	39,808	38,719	41,694	41,694	-	4.7%
Health Insurance	90,596	95,126	105,329	105,329	108,603	109,493	890	4.0%
Vision Insurance	659	667	714	713	652	652	-	-8.7%
Dental Insurance	3,961	3,961	3,688	3,688	3,223	3,223	-	-12.6%
Wyoming Retirement	73,876	80,545	85,611	85,538	90,889	90,889	-	6.2%
Workers' Compensation	1,071	1,387	1,021	1,014	1,086	1,086	-	6.4%
State Unemployment	199	2,197	2,368	2,368	2,327	2,327	-	-1.7%
Disability/Life Insurance	2,550	2,819	3,133	3,133	3,075	3,075	-	-1.9%
General/Office Supplies	4,076	6,700	9,050	6,175	5,900	5,900	-	-34.8%
Printing & Publication	460	460	560	590	-	-	-	-100.0%
Dues & Subscriptions	230	170	170	250	250	250	-	47.1%
Postage	11,889	13,435	15,700	13,482	14,482	14,482	-	-7.8%
Snow Making Loan Payment	52,551	52,552	52,552	52,552	52,552	52,552	-	0.0%
Surety Bonds	609	1,048	1,048	2,648	2,700	2,700	-	157.6%
Commuter Subsidy	-	1,785	-	-	-	-	-	---
Professional Services	2,896	-	3,050	2,020	6,500	6,500	-	113.1%
Auditing Services	65,000	66,000	70,000	66,000	70,590	70,590	-	0.8%
Banking Fees	3,502	8,991	9,000	5,000	5,400	5,400	-	-40.0%
Credit Card Fees	18,779	19,351	19,000	15,900	18,500	18,500	-	-2.6%
Training, Travel, & Meetings	807	450	2,400	2,185	2,550	2,550	-	6.3%
Town-Wide IT Charge	30,494	35,364	8,946	8,946	43,361	43,361	-	384.7%
Departmental Software			41,212	41,212	32,543	32,543	-	-21.0%
Liability Insurance	3,640	4,649	4,771	4,488	6,807	6,807	-	42.7%
Total	\$ 849,987	\$ 913,003	\$ 999,508	\$ 980,908	\$ 1,058,705	\$ 1,059,595	\$ 890	6.0%



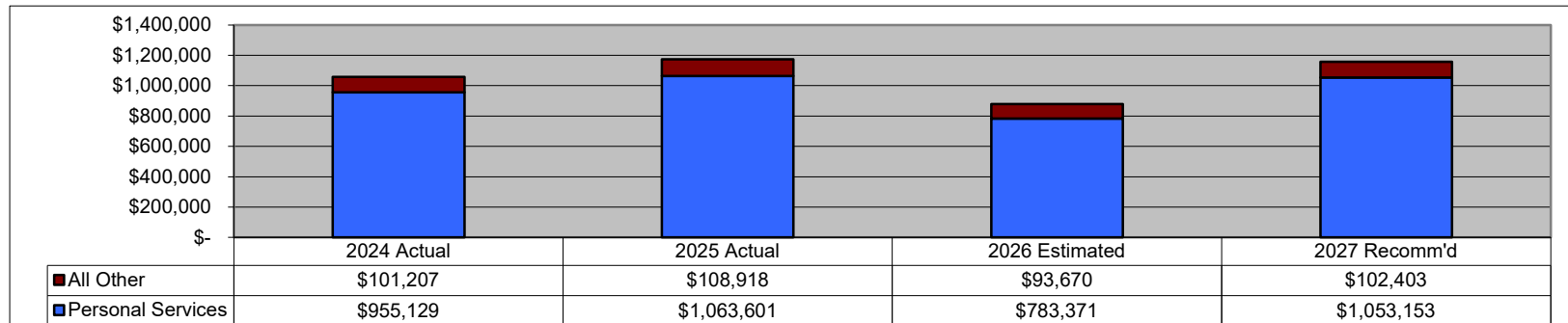
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
EXTERNAL AFFAIRS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 221,456	\$ 222,970	\$ 263,633	\$ 263,633	\$ 278,306	\$ 278,306	\$ -	5.6%
Salaries & Wages - Part-Time	4,198	2,772	-	-	-	-	-	---
Buyout - Compensated Absences	4,286	2,286	5,070	5,070	5,352	5,352	-	5.6%
FICA & Medicare	17,210	17,063	20,556	20,556	21,700	21,700	-	5.6%
Health Insurance	33,523	34,321	48,990	48,990	58,027	58,503	476	19.4%
Vision Insurance	441	374	540	540	540	540	-	0.0%
Dental Insurance	2,271	1,799	2,264	2,264	2,790	2,790	-	23.2%
Wyoming Retirement	35,950	36,739	44,077	44,077	47,129	47,129	-	6.9%
Workers' Compensation	650	728	3,306	3,306	3,489	3,489	-	5.5%
State Unemployment	86	1,124	1,102	1,102	1,082	1,082	-	-1.8%
Disability/Life Insurance	1,453	1,307	1,538	1,538	1,548	1,548	-	0.7%
General/Office Supplies	2,273	571	1,000	1,000	1,050	1,050	-	5.0%
Downtown Parklet Ambassador	-	-	-	-	-	-	-	---
Printing & Publication	25,064	28,086	46,250	47,750	59,050	61,625	2,575	33.2%
Dues & Subscriptions	4,370	2,081	3,000	2,500	3,075	3,075	-	2.5%
Professional Services	27,879	128,040	147,500	142,000	75,000	75,000	-	-49.2%
Equity Task Force Stipend	40,792	37,223	48,600	-	-	-	-	-100.0%
Training, Travel, & Meetings	5,904	2,865	8,000	7,450	8,200	8,200	-	2.5%
Town-Wide IT Charge	28,852	34,040	14,171	14,171	17,957	17,957	-	26.7%
Departmental Software			9,200	9,200	9,500	9,500	-	3.3%
Liability Insurance	1,993	1,801	1,875	1,801	3,022	3,022	-	61.2%
Total	\$ 458,651	\$ 556,189	\$ 670,672	\$ 616,948	\$ 596,817	\$ 599,868	\$ 3,051	-10.6%



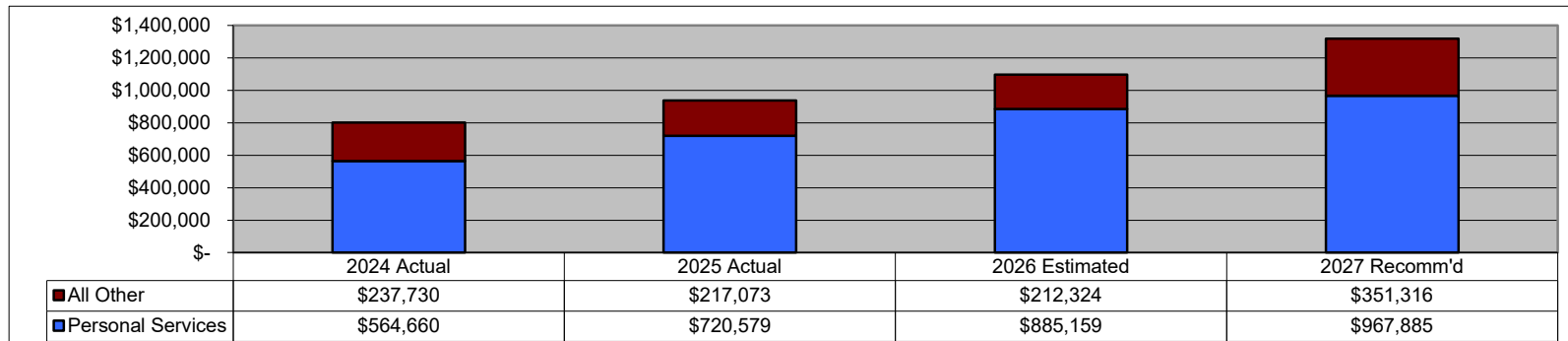
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
INFORMATION TECHNOLOGY**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 654,157	\$ 732,981	\$ 639,484	\$ 527,229	\$ 709,385	\$ 709,385	\$ -	10.9%
Buyout - Compensated Absences	11,195	13,068	12,298	10,139	13,642	13,642	-	10.9%
FICA & Medicare	48,466	53,202	49,861	41,109	55,312	55,312	-	10.9%
Health Insurance	110,209	111,773	97,980	97,980	130,561	131,631	1,070	34.3%
Vision Insurance	1,056	968	945	945	1,111	1,111	-	17.6%
Dental Insurance	5,259	4,824	4,733	4,733	5,724	5,724	-	20.9%
Wyoming Retirement	105,741	121,984	107,659	88,765	120,720	120,720	-	12.1%
Workers' Compensation	14,806	17,201	8,215	6,790	9,102	9,102	-	10.8%
State Unemployment	330	3,218	2,754	2,700	2,705	2,705	-	-1.8%
Disability/Life Insurance	3,910	4,381	3,754	2,981	3,821	3,821	-	1.8%
Dues & Subscriptions	-	80	125	-	125	125	-	0.0%
General/Office Supplies	-	-	1,800	5,000	4,800	4,800	-	166.7%
Repair & Maint - Shop Parts	39	90	135	135	135	135	-	0.0%
Repair & Maint - Shop Labor	25	861	260	260	290	290	-	11.5%
Petroleum Products	563	493	612	612	594	594	-	-2.9%
Training, Travel, & Meetings	21,250	31,865	22,500	22,500	22,500	22,500	-	0.0%
Central Equipment Fund Rental	4,700	5,900	5,900	5,900	5,900	5,900	-	0.0%
Town-Wide IT Charge	70,230	64,288	54,654	54,654	59,985	59,985	-	9.8%
Departmental Software			240	240	370	370	-	54.4%
Liability Insurance	4,400	5,341	4,548	4,369	7,704	7,704	-	69.4%
Total	\$ 1,056,336	\$ 1,172,519	\$ 1,018,457	\$ 877,041	\$ 1,154,486	\$ 1,155,556	\$ 1,070	13.5%



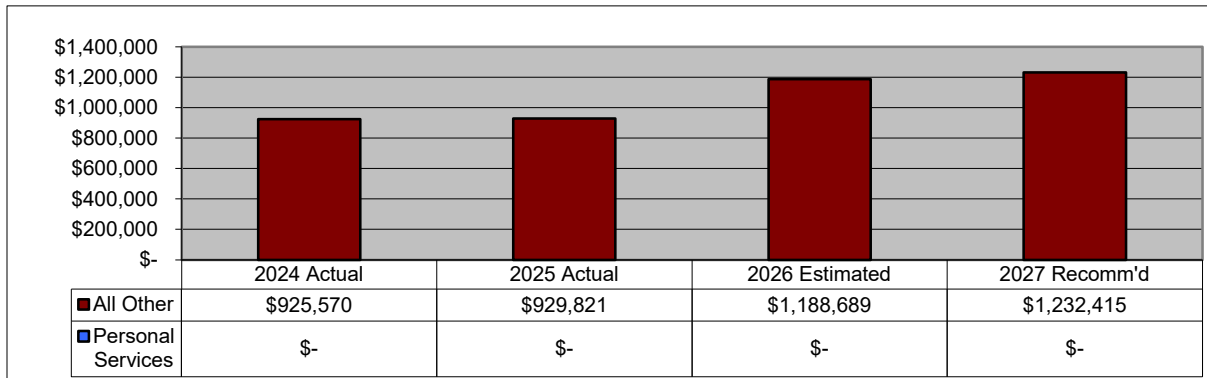
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
PLANNING**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 377,320	\$ 490,453	\$ 607,049	\$ 602,873	\$ 644,215	\$ 644,215	\$ -	6.1%
Salaries & Wages - Part Time	-	-	3,820	3,820	-	-	-	-100.0%
Buyout - Compensated Absences	5,484	7,623	11,594	11,594	12,389	12,389	-	6.9%
Overtime	87	363	5,000	400	400	400	-	-92.0%
FICA & Medicare	28,693	37,049	48,000	48,000	50,261	50,261	-	4.7%
Health Insurance	75,412	81,884	96,588	96,588	128,912	129,969	-	34.6%
Vision Insurance	844	810	945	945	1,080	1,080	-	14.3%
Dental Insurance	4,003	4,064	4,761	4,761	5,459	5,459	-	14.7%
Wyoming Retirement	62,106	81,668	101,830	101,830	109,408	109,408	-	7.4%
Workers Compensation	7,926	10,663	7,815	7,815	8,182	8,182	-	4.7%
State Unemployment Tax	214	2,805	2,754	2,754	2,705	2,705	-	-1.8%
Disability/Life Insurance	2,571	3,197	3,779	3,779	3,817	3,817	-	1.0%
General/Office Supplies	325	1,763	750	500	1,000	500	(500)	-33.3%
Printing & Publication	1,137	1,248	700	1,200	1,200	1,000	(200)	42.9%
Dues & Subscriptions	2,195	2,647	4,500	3,000	3,000	3,000	-	-33.3%
Professional Services	19,643	13,450	35,000	20,000	159,988	159,988	-	357.1%
County Planning Services	143,933	92,798	78,798	78,798	82,970	82,970	-	5.3%
Training, Travel, & Meetings	1,803	3,107	8,000	8,000	9,000	9,000	-	12.5%
Travel & Meetings (Board)	-	-	3,000	-	3,000	3,000	-	0.0%
Town-Wide IT Charge	65,477	98,056	77,230	77,230	76,374	76,374	-	-1.1%
Departmental Software	-	-	19,451	19,451	8,488	8,488	-	-56.4%
Liability Insurance	3,217	4,004	4,314	4,145	6,996	6,996	-	62.2%
Total	\$ 802,390	\$ 937,652	\$ 1,125,678	\$ 1,097,483	\$ 1,318,844	\$ 1,319,201	\$ 357	17.2%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
TOWN FACILITIES**

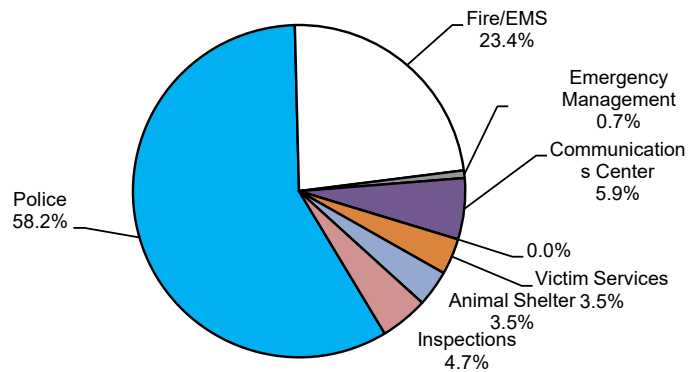
EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Town Hall	\$ 198,138	\$ 184,917	\$ 249,588	\$ 247,528	\$ 223,496	\$ 223,496	\$ -	-10.5%
155 Pearl St	66,254	102,369	125,005	123,991	141,536	141,536	-	13.2%
PW Yard	140,368	90,987	143,642	124,518	135,571	135,571	-	-5.6%
Core Maintenance Facility	27,211	552	-	-	-	-	-	---
Parks Maintenance Building	24,085	24,306	46,688	43,296	45,269	45,269	-	-3.0%
Vertical Harvest	15,286	41,357	20,398	22,873	23,907	19,822	(4,085)	-2.8%
Snow King Sports & Events Cente	97,413	110,078	118,347	106,746	121,363	121,363	-	2.5%
Parking Garage	68,229	62,843	117,378	82,950	89,789	86,789	(3,000)	-26.1%
Recreation Center	37,584	36,803	84,711	84,508	92,696	92,696	-	9.4%
South Park Business Rental	20,086	21,706	22,492	22,222	24,072	24,072	-	7.0%
Trash Collection	136,093	150,251	170,000	183,000	192,000	192,000	-	12.9%
Recycling Services	19,205	24,734	25,000	32,500	33,000	33,000	-	32.0%
Town Square Stage Stop	-	304	4,092	4,200	4,000	4,000	-	-2.2%
Home Ranch Restrooms	44,322	51,239	73,466	61,036	75,763	64,763	(11,000)	-11.8%
Deloney Restrooms	25,772	24,705	43,152	39,849	42,490	38,490	(4,000)	-10.8%
Miller Park Restrooms	5,524	2,671	11,474	9,472	9,548	9,548	-	-16.8%
Total	\$ 925,570	\$ 929,821	\$ 1,255,433	\$ 1,188,689	\$ 1,254,500	\$ 1,232,415	\$ (22,085)	-1.8%



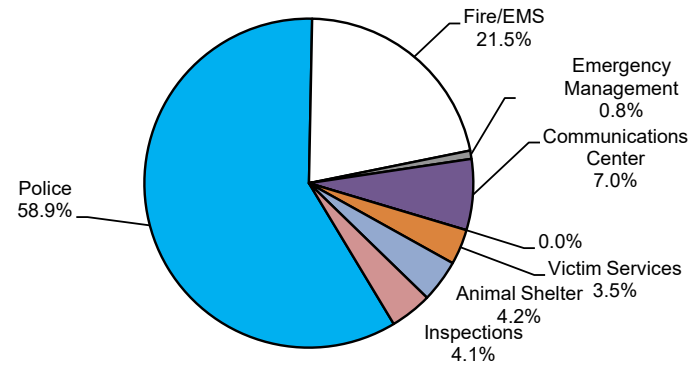
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PUBLIC SAFETY**

DEPARTMENTS WITHIN PUBLIC SAFETY	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Police (Consolidated)	\$ 5,923,393	\$ 6,933,816	\$ 8,061,599	\$ 7,825,011	\$ 8,842,656	\$ 8,839,660	\$ (2,996)	9.7%
Fire/EMS (County)	3,153,873	3,336,868	3,146,023	3,146,023	3,292,143	3,228,142	(64,001)	2.6%
Emergency Management (County)	91,005	74,455	99,451	99,451	122,616	122,616	-	23.3%
Communications Center (County)	772,737	738,135	970,596	800,000	1,045,678	1,045,678	-	7.7%
Treatment Court (County)	23,511	53,070	84,051	84,051	69,482	69,482	-	-17.3%
Victim Services	397,570	436,700	477,022	472,925	521,258	521,972	714	9.4%
Animal Shelter/Control	432,766	469,169	510,809	472,223	619,759	623,310	3,551	22.0%
Building Inspections	535,924	557,267	615,304	629,912	619,989	620,320	331	0.8%
Total	\$ 11,330,779	\$ 12,599,480	\$ 13,964,855	\$ 13,529,596	\$ 15,133,581	\$ 15,071,180	\$ (62,401)	7.9%

FY2026 Estimated

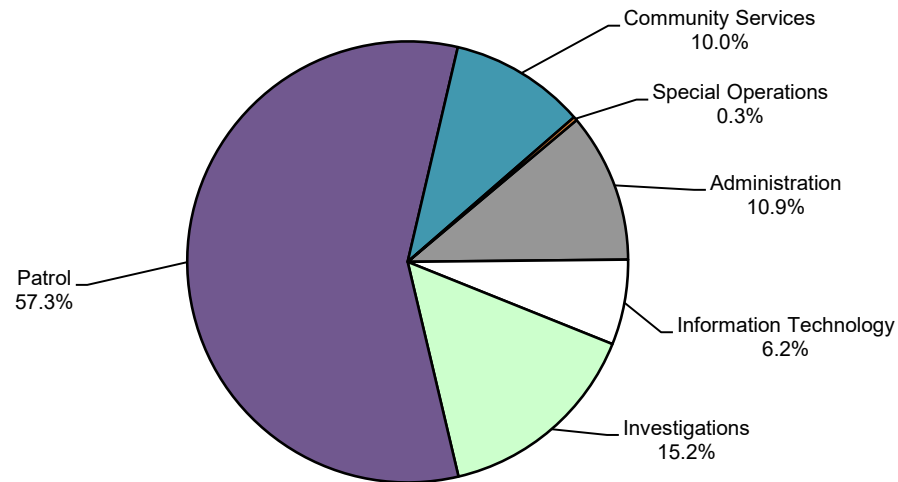


FY2027 Recommended



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
POLICE DIVISIONS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Administration	\$ 752,764	\$ 1,010,187	\$ 898,868	\$ 844,850	\$ 972,133	\$ 967,888	\$ (4,245)	7.7%
Information Technology	-	-	471,326	466,761	551,552	552,028	476	17.1%
Investigations	716,504	944,462	1,269,070	1,243,457	1,345,205	1,346,367	1,162	6.1%
Patrol	3,751,548	4,207,620	4,705,997	4,566,014	5,063,263	5,067,139	3,876	7.7%
Community Service	687,386	756,988	690,518	678,919	885,203	881,338	(3,865)	27.6%
Special Operations	15,191	14,559	25,820	25,010	25,300	24,900	(400)	-3.6%
Total	\$ 5,923,393	\$ 6,933,816	\$ 8,061,599	\$ 7,825,011	\$ 8,842,656	\$ 8,839,660	\$ (2,996)	9.7%

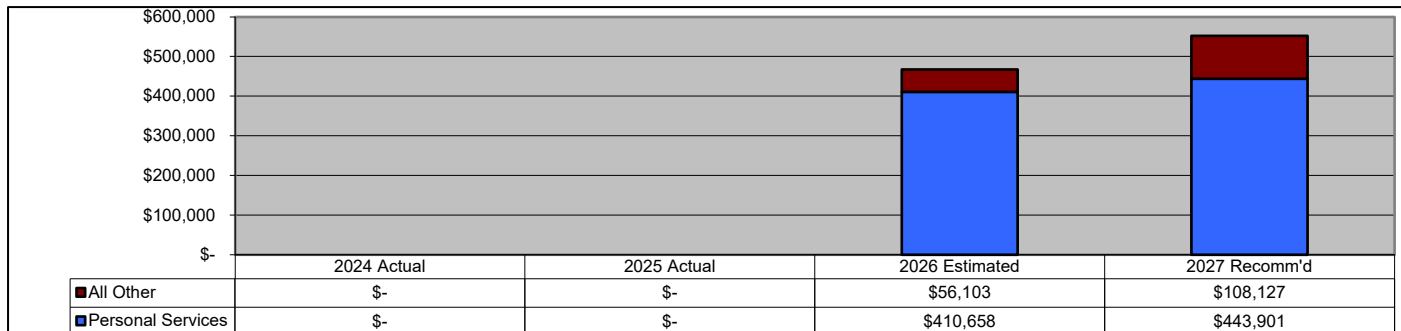


**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
POLICE ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 449,620	\$ 548,125	\$ 472,059	\$ 464,203	\$ 498,132	\$ 498,132	\$ -	5.5%
Buyout - Compensated Absences	8,335	6,573	8,883	8,883	9,579	9,579	-	7.8%
Overtime	2,140	1,243	1,900	1,900	1,900	1,900	-	0.0%
FICA & Medicare	33,949	41,470	36,938	35,454	38,985	38,985	-	5.5%
Health Insurance	58,373	66,588	61,238	61,238	87,040	87,754	714	43.3%
Vision Insurance	638	668	415	415	498	498	-	20.0%
Dental Insurance	2,402	2,577	2,103	2,103	2,552	2,552	-	21.4%
Wyoming Retirement	56,382	72,441	65,156	64,388	72,110	72,110	-	10.7%
Workers' Compensation	9,103	11,590	5,355	4,923	5,439	5,439	-	1.6%
State Unemployment	170	2,509	2,203	2,203	2,164	2,164	-	-1.8%
Disability/Life Insurance	2,002	3,046	2,354	2,354	2,435	2,435	-	3.4%
General/Office Supplies	3,204	2,255	3,100	3,100	3,100	3,100	-	0.0%
Training Supplies	-	314	400	400	400	400	-	0.0%
Uniforms	1,684	2,305	2,500	2,500	2,500	2,500	-	0.0%
Small Tools & Equipment <\$10K	2,390	4,174	3,000	3,000	3,000	3,000	-	0.0%
Shop With A Cop	-	15,251	-	-	-	-	-	---
Mental Health Grant WY Dept He	-	66,000	60,200	5,900	55,000	55,000	-	-8.6%
Wellness Program	9,834	5,961	5,000	5,000	5,000	5,000	-	0.0%
Postage	324	107	500	500	500	500	-	0.0%
Printing & Publication	1,628	2,302	2,500	2,500	2,500	-	(2,500)	-100.0%
Dues and Subscriptions	1,884	1,680	2,955	2,955	2,955	2,955	-	0.0%
Utilities - Car Storage	1,794	1,617	1,850	1,850	1,850	1,850	-	0.0%
Vehicle Towing	1,738	4,520	1,356	1,600	1,600	1,600	-	18.0%
Repair & Maint - Shop Parts	5,251	11,347	8,312	8,312	9,122	9,122	-	9.7%
Repair & Maint - Shop Labor	1,980	6,531	5,460	5,460	7,176	7,176	-	31.4%
Petroleum Products	7,407	5,829	6,052	6,052	7,875	7,875	-	30.1%
Repair & Maint - Office	98	-	1,200	1,200	1,200	1,200	-	0.0%
Training & Meetings	2,454	2,384	3,000	10,225	3,000	3,000	-	0.0%
Travel	3,793	2,501	4,800	4,800	4,800	4,800	-	0.0%
Employee Overnight Lodging	614	-	200	200	200	500	300	150.0%
Prisoner Expense	12,077	25,814	14,500	18,000	18,000	18,000	-	24.1%
Employee Recognition Program	3,326	2,255	2,950	2,950	2,950	2,950	-	0.0%
Public Education	5,211	1,980	5,450	5,450	5,450	2,725	(2,725)	-50.0%
Central equipment Fund Rental	17,700	33,000	25,900	25,900	26,400	26,400	-	1.9%
Town-Wide IT Charge	38,007	46,972	54,392	54,392	51,714	51,714	-	-4.9%
Departmental Software			16,434	16,434	23,925	23,925	-	45.6%
Property Insurance	4,203	4,501	4,968	4,950	5,638	5,638	-	13.5%
Liability Insurance	3,049	3,757	3,285	3,156	5,410	5,410	-	64.7%
Total	\$ 752,764	\$ 1,010,187	\$ 898,868	\$ 844,850	\$ 972,133	\$ 967,888	\$ (4,245)	7.7%

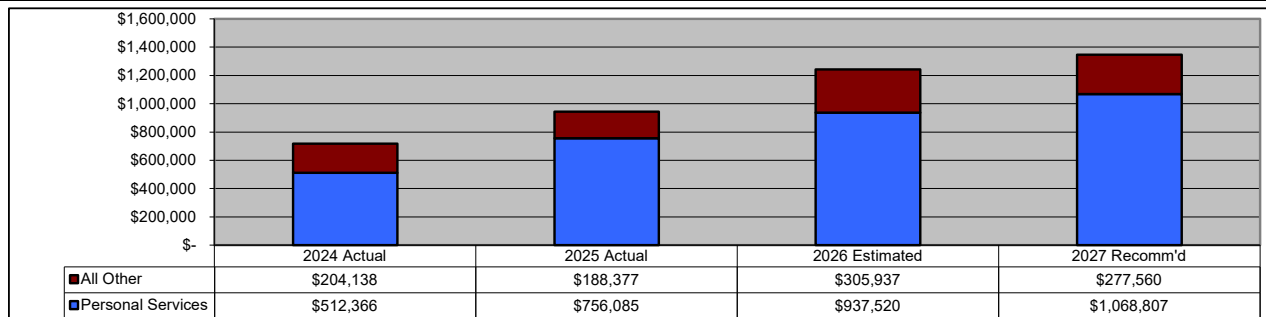
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
POLICE INFORMATION TECHNOLOGY**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ -	\$ -	\$ 277,226	\$ 277,226	\$ 292,830	\$ 292,830	\$ -	5.6%
Buyout - Compensated Absences	-	-	5,331	5,331	5,631	5,631	-	5.6%
FICA & Medicare	-	-	21,616	21,616	22,832	22,832	-	5.6%
Health Insurance	-	-	48,990	48,990	58,027	58,503	476	19.4%
Vision Insurance	-	-	436	436	436	436	-	0.0%
Dental Insurance	-	-	2,236	2,236	2,236	2,236	-	0.0%
Wyoming Retirement	-	-	48,580	48,580	55,044	55,044	-	13.3%
Workers' Compensation	-	-	3,452	3,452	3,646	3,646	-	5.6%
State Unemployment	-	-	1,102	1,102	1,082	1,082	-	-1.8%
Disability/Life Insurance	-	-	1,689	1,689	1,661	1,661	-	-1.7%
Repair & Maint - Shop Parts	-	-	1,620	1,620	4,000	4,000	-	146.9%
Repair & Maint - Shop Labor	-	-	2,600	2,600	3,450	3,450	-	32.7%
Petroleum Products	-	-	4,488	-	3,750	3,750	-	-16.4%
Training & Meetings	-	-	15,000	15,000	24,000	24,000	-	60.0%
Central Equipment Fund Rental	-	-	13,000	13,000	14,300	14,300	-	10.0%
Town-Wide IT Charge	-	-	21,989	21,989	55,447	55,447	-	152.2%
Liability Insurance	-	-	1,971	1,894	3,180	3,180	-	61.3%
Total	\$ -	\$ -	\$ 471,326	\$ 466,761	\$ 551,552	\$ 552,028	\$ 476	17.1%



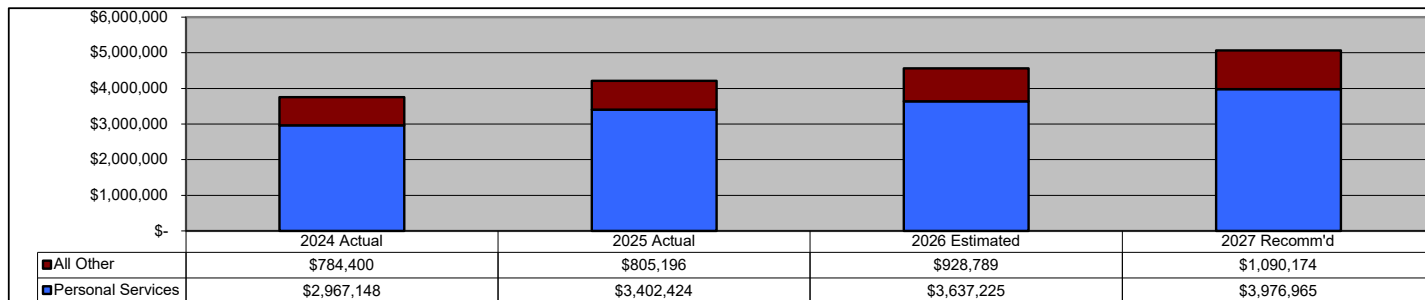
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
POLICE INVESTIGATIONS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 338,385	\$ 499,321	\$ 673,458	\$ 653,072	\$ 700,292	\$ 700,292	\$ -	4.0%
Salaries & Wages - Part-Time	12,042	12,162	-	-	-	-	-	---
Buyout - Compensated Absences	2,483	5,826	12,559	12,559	13,467	13,467	-	7.2%
Overtime	11,484	14,176	17,000	17,000	17,000	17,000	-	0.0%
Holiday Pay - PTO Buyback	3,806	5,729	2,934	2,934	2,934	2,934	-	0.0%
FICA & Medicare	27,361	33,156	54,006	52,446	56,128	56,128	-	3.9%
Health Insurance	62,800	89,722	78,775	78,775	141,771	142,933	1,162	81.4%
Vision Insurance	572	956	790	790	1,184	1,184	-	49.9%
Dental Insurance	2,459	4,408	3,417	3,417	5,863	5,863	-	71.6%
Wyoming Retirement	45,732	75,855	101,865	99,331	111,170	111,170	-	9.1%
Workers' Compensation	4,531	10,601	9,013	8,521	9,120	9,120	-	1.2%
State Unemployment	40	1,117	3,856	3,856	3,788	3,788	-	-1.8%
Disability/Life Insurance	671	3,056	4,819	4,819	4,928	4,928	-	2.3%
General/Office Supplies	2,940	1,802	3,000	3,000	3,000	3,000	-	0.0%
Uniforms	2,326	2,706	3,000	4,131	3,000	3,000	-	0.0%
Small Tools & Equipment <\$10K	1,902	4,547	5,500	5,500	5,500	5,500	-	0.0%
Postage	512	976	1,000	750	1,000	1,000	-	0.0%
Professional Services	989	1,770	2,000	1,000	2,000	2,000	-	0.0%
Repair & Maint - Shop Parts	7,130	5,633	7,621	7,621	5,634	5,634	-	-26.1%
Repair & Maint - Shop Labor	2,846	3,809	7,930	7,930	8,418	8,418	-	6.2%
Repair & Maint - Equipment	3,500	3,840	5,000	5,000	5,000	5,000	-	0.0%
Petroleum Products	6,433	10,857	11,560	11,220	12,750	12,750	-	10.3%
Training & Meetings	2,658	1,869	3,000	3,000	3,000	3,000	-	0.0%
Travel	2,854	2,009	2,800	2,800	2,800	2,800	-	0.0%
Central Equipment Fund Rental	17,200	19,900	19,900	19,900	19,900	19,900	-	0.0%
Town-Wide IT Charge	150,180	124,623	43,422	43,422	43,422	43,422	-	0.0%
Departmental Software			186,201	186,201	154,531	154,531	-	-17.0%
Liability Insurance	2,668	4,036	4,644	4,462	7,605	7,605	-	63.8%
Total	\$ 716,504	\$ 944,462	\$ 1,269,070	\$ 1,243,457	\$ 1,345,205	\$ 1,346,367	\$ 1,162	6.1%



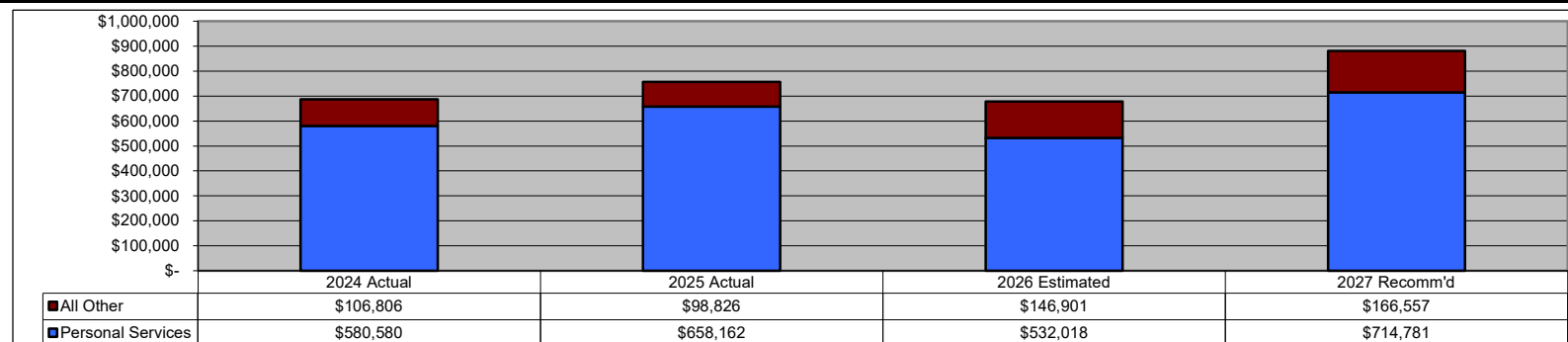
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
POLICE PATROL**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 1,844,458	\$ 2,251,481	\$ 2,536,498	\$ 2,400,000	\$ 2,569,571	\$ 2,569,571	\$ -	1.3%
Salaries & Wages - Part-Time	19,657	20,231	11,952	11,952	11,952	11,952	-	0.0%
Buyout - Compensated Absences	28,806	32,205	48,719	48,719	49,415	49,415	-	1.4%
Overtime	121,412	111,730	100,000	100,000	100,000	100,000	-	0.0%
Holiday Pay - PTO Buyback	48,920	42,905	45,361	45,361	45,361	45,361	-	0.0%
FICA & Medicare	158,873	188,428	209,802	209,567	212,387	212,387	-	1.2%
Health Insurance	430,077	366,994	378,004	378,004	505,760	509,906	4,146	34.9%
Vision Insurance	4,437	3,909	3,701	3,701	4,033	4,033	-	9.0%
Dental Insurance	23,457	19,644	18,536	18,536	20,518	20,518	-	10.7%
Wyoming Retirement	232,542	304,654	387,710	387,326	418,804	418,804	-	8.0%
Workers' Compensation	54,509	60,243	34,133	34,059	35,018	35,018	-	2.6%
State Unemployment	1,428	14,890	14,872	14,872	14,609	14,609	-	-1.8%
Disability/Life Insurance	18,393	17,865	19,024	19,024	19,868	19,868	-	4.4%
General/Office Supplies	6,057	2,928	6,750	6,750	6,750	6,750	-	0.0%
Uniforms	12,591	18,486	13,000	13,000	13,000	13,000	-	0.0%
Small Tools & Equipment <\$10K	33,138	19,281	23,125	23,000	23,000	23,000	-	-0.5%
Professional Services	26,650	12,528	19,570	19,300	19,570	19,300	(270)	-1.4%
Repair & Maint - Shop Parts	27,160	50,679	43,124	43,124	50,679	50,679	-	17.5%
Repair & Maint - Shop Labor	30,047	31,737	50,830	50,830	55,338	55,338	-	8.9%
Repair & Maint - Equipment	3,745	402	3,450	2,500	3,450	3,450	-	0.0%
Petroleum Products	45,062	44,995	50,660	50,660	67,500	67,500	-	33.2%
Uniform Cleaning	2,986	3,635	5,000	3,900	5,000	5,000	-	0.0%
Training & Meetings	48,270	43,026	50,070	50,070	50,070	50,070	-	0.0%
Travel	8,691	10,697	13,000	13,000	13,000	13,000	-	0.0%
Range Training	10,626	9,928	12,650	12,650	12,650	12,650	-	0.0%
Alcohol/Tobacco Grant Enforcement	2,119	2,249	4,020	4,020	4,020	4,020	-	0.0%
Central Equipment Fund Rental	230,900	242,400	206,100	206,100	239,000	239,000	-	16.0%
Town-Wide IT Charge	263,124	263,928	181,652	181,652	169,229	169,229	-	-6.8%
Departmental Software			196,583	196,583	295,240	295,240	-	50.2%
Liability Insurance	13,413	15,542	18,101	17,754	28,471	28,471	-	57.3%
Total	\$ 3,751,548	\$ 4,207,620	\$ 4,705,997	\$ 4,566,014	\$ 5,063,263	\$ 5,067,139	\$ 3,876	7.7%



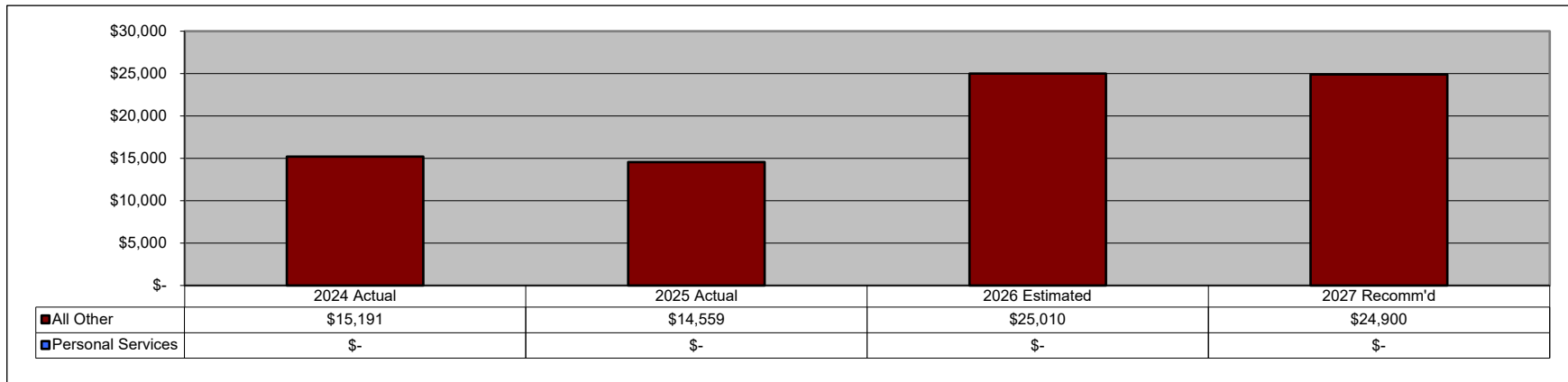
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
POLICE COMMUNITY SERVICE OFFICERS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 369,865	\$ 417,199	\$ 342,540	\$ 342,540	\$ 450,507	\$ 450,507	\$ -	31.5%
Salaries & Wages - Part-Time	2,560	5,846	6,200	6,200	6,200	6,200	-	0.0%
Buyout - Compensated Absences	3,584	3,278	6,587	6,587	8,664	8,664	-	31.5%
Overtime	10,246	10,695	13,651	8,000	13,621	10,000	(3,621)	-26.7%
Holiday Pay - PTO Buyback	1,302	591	3,151	3,151	3,151	3,151	-	0.0%
FICA & Medicare	28,520	32,518	28,468	28,468	36,884	36,607	(277)	28.6%
Health Insurance	96,104	100,910	65,803	65,803	110,251	111,155	904	68.9%
Vision Insurance	997	839	611	611	839	839	-	37.3%
Dental Insurance	4,272	3,718	2,877	2,877	2,909	2,909	-	1.1%
Wyoming Retirement	53,802	63,151	57,915	57,915	73,596	73,070	(526)	26.2%
Workers' Compensation	6,700	11,829	4,635	4,635	6,005	5,960	(45)	28.6%
State Unemployment	183	3,309	2,644	2,644	2,597	2,597	-	-1.8%
Disability/Life Insurance	2,445	4,279	2,587	2,587	3,122	3,122	-	20.7%
General/Office Supplies	5,750	299	7,300	7,000	7,300	7,000	(300)	-4.1%
Uniforms	3,464	4,287	3,500	3,500	3,500	3,500	-	0.0%
Small Tools & Equipment <\$10K	2,480	3,032	3,500	3,500	3,500	3,500	-	0.0%
Professional Services	-	300	600	600	600	600	-	0.0%
Repair & Maint - Shop Parts	4,513	5,835	4,617	4,617	5,835	5,835	-	26.4%
Repair & Maint - Shop Labor	4,232	4,603	6,630	6,630	9,660	9,660	-	45.7%
Repair & Maint - Equipment	-	-	1,450	1,000	1,450	1,450	-	0.0%
Petroleum Products	5,081	3,392	5,100	-	4,500	4,500	-	-11.8%
Training & Meetings	4,602	3,735	10,804	10,804	10,804	10,804	-	0.0%
Travel	-	714	850	850	850	850	-	0.0%
Central Equipment Fund Rental	25,400	20,700	24,100	24,100	24,100	24,100	-	0.0%
Town-Wide IT Charge	48,770	48,934	52,541	52,541	44,571	44,571	-	-15.2%
Departmental Software	-	-	29,377	29,377	45,227	45,227	-	54.0%
Liability Insurance	2,514	2,994	2,480	2,382	4,960	4,960	-	100.0%
Total	\$ 687,386	\$ 756,988	\$ 690,518	\$ 678,919	\$ 885,203	\$ 881,338	\$ (3,865)	29.8%



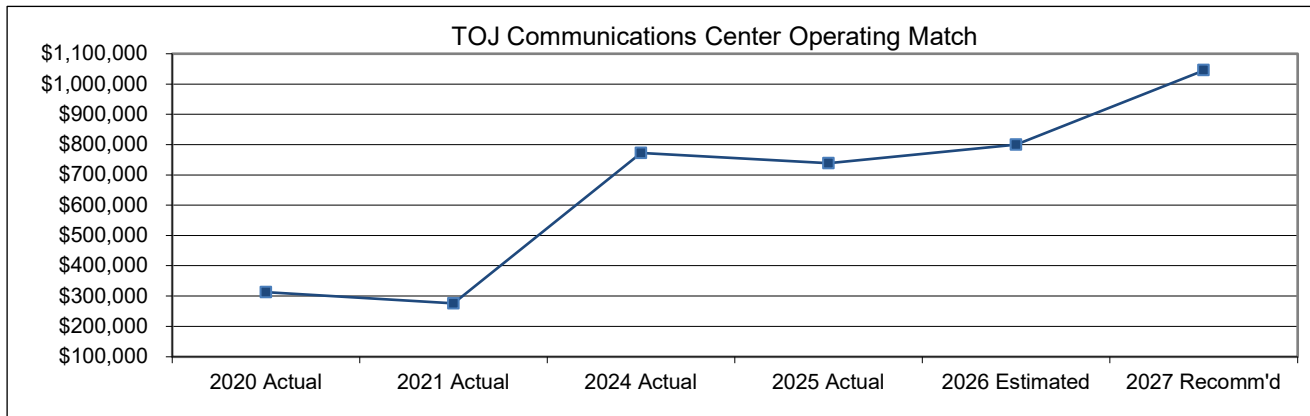
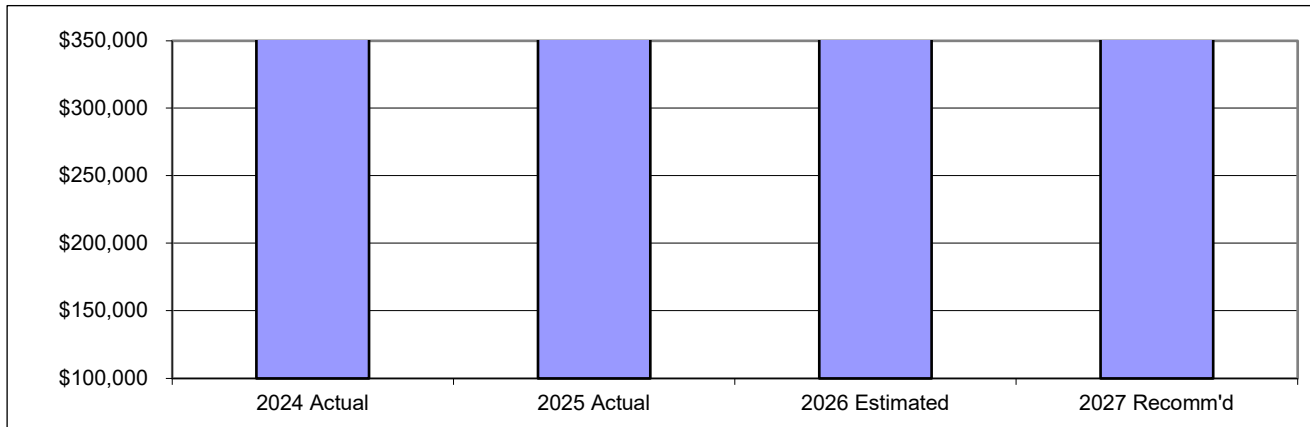
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
POLICE SPECIAL OPERATIONS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Supplies & Materials	\$ 5,705	\$ 5,245	\$ 7,350	\$ 7,350	\$ 7,350	\$ 7,350	\$ -	0.0%
Uniforms	2,668	1,090	2,600	2,200	2,600	2,200	(400)	-15.4%
Repair & Maint - Shop Parts	-	885	-	-	-	-	-	---
Repair & Maint - Shop Labor	-	690	260	260	-	-	-	-100.0%
Repairs and Maintenance-Equip	1,613	276	2,400	2,200	2,400	2,400	-	0.0%
Training & Meetings	3,062	3,920	5,950	6,000	5,950	5,950	-	0.0%
Travel	2,143	2,453	7,000	7,000	7,000	7,000	-	0.0%
Total	\$ 15,191	\$ 14,559	\$ 25,820	\$ 25,010	\$ 25,300	\$ 24,900	\$ (400)	-3.6%



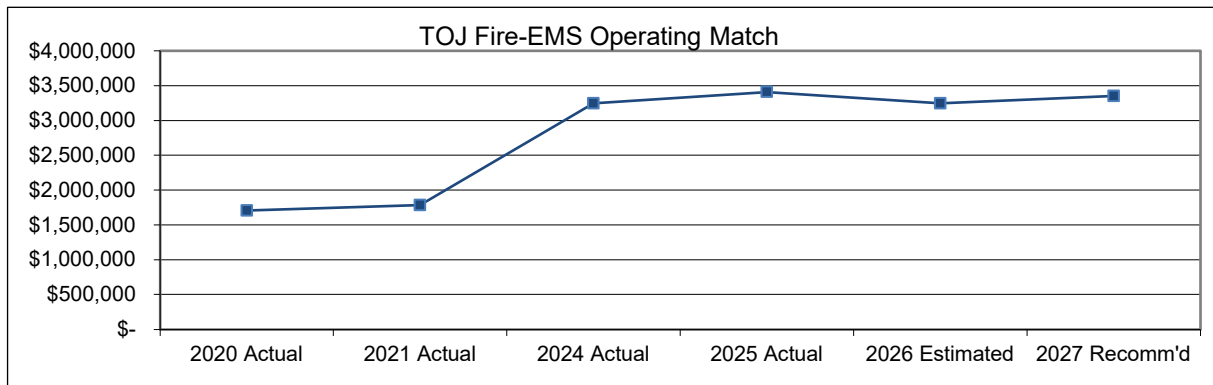
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
COMMUNICATIONS CENTER**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Contracted Services (County)	\$ 772,737	\$ 738,135	\$ 970,596	\$ 800,000	\$ 1,045,678	\$ 1,045,678	\$ -	7.7%
Total	\$ 772,737	\$ 738,135	\$ 970,596	\$ 800,000	\$ 1,045,678	\$ 1,045,678	\$ -	30.7%



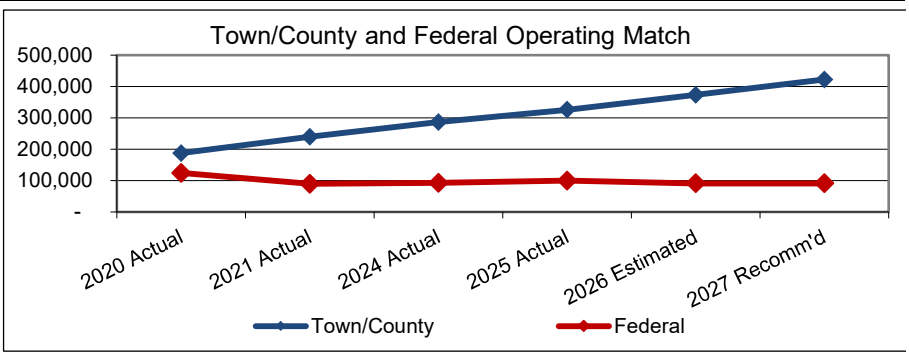
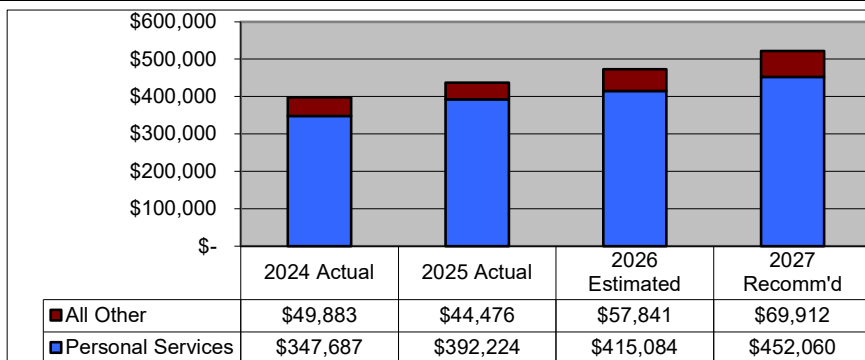
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
FIRE/EMS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Contracted Services (County)	\$ 3,153,873	\$ 3,336,868	\$ 3,146,023	\$ 3,146,023	\$ 3,292,143	\$ 3,228,142	\$ (64,001)	2.6%
Emergency Management (County)	91,005	74,455	99,451	99,451	122,616	122,616	\$ -	23.3%
Total	\$ 3,244,878	\$ 3,411,323	\$ 3,245,474	\$ 3,245,474	\$ 3,414,759	\$ 3,350,758		3.2%



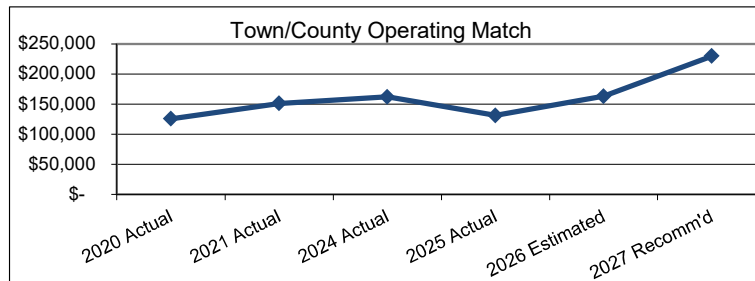
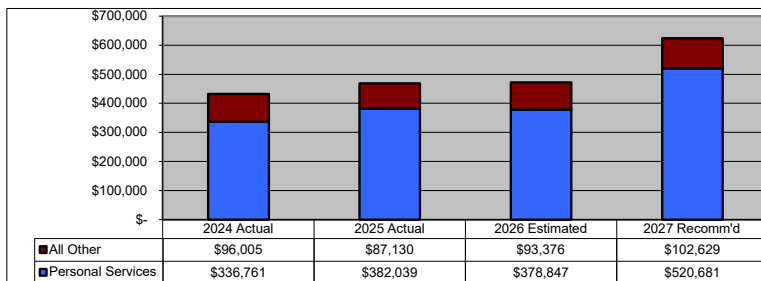
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
VICTIM SERVICES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 198,230	\$ 231,554	\$ 255,411	\$ 255,411	\$ 271,638	\$ 271,638	\$ -	6.4%
Buyout - Compensated Absences	4,058	4,063	4,912	4,912	5,224	5,224		6.4%
Overtime	6,530	6,376	6,000	5,000	6,000	6,000	-	0.0%
FICA & Medicare	15,994	17,979	20,374	20,374	21,639	21,639	-	6.2%
Health Insurance	78,474	79,025	73,485	73,485	87,040	87,754	714	19.4%
Vision Insurance	498	501	605	605	709	709	-	17.2%
Dental Insurance	3,631	3,077	3,631	3,631	4,185	4,185	-	15.3%
Wyoming Retirement	33,880	40,024	44,599	44,599	47,628	47,628	-	6.8%
Workers' Compensation	4,996	5,984	3,317	3,317	3,523	3,523	-	6.2%
State Unemployment	133	1,744	1,652	1,652	1,623	1,623	-	-1.8%
Disability/Life Insurance	1,263	1,896	2,098	2,098	2,137	2,137	-	1.9%
General/Office Supplies	3,467	3,531	3,539	3,539	3,539	3,539	-	0.0%
Phone Communications	-	174	1,872	1,872	1,872	1,872	-	0.0%
Professional Services	-	-	3,700	3,700	3,700	3,700	-	0.0%
Translation Services	916	1,000	1,000	1,000	1,000	1,000	-	0.0%
Training, Travel, & Meetings	708	2,109	2,109	2,109	2,109	2,109	-	0.0%
Employee Recruitment	-	98	1,500	-	1,000	1,000	-	-33.3%
Old Bill's Grant	9,488	5,169	6,500	7,600	8,500	8,500	-	30.8%
Emergency Assistance	2,596	2,392	2,626	-	1,500	1,500	-	-42.9%
Advertising & Outreach	8,417	5,300	6,350	6,350	6,350	6,350	-	0.0%
Town-Wide IT Charge	22,876	23,025	27,766	27,766	37,392	37,392	-	34.7%
Departmental Software			2,160	2,160	-	-	-	-100.0%
Liability Insurance	1,415	1,679	1,816	1,745	2,950	2,950	-	62.4%
Total	\$ 397,570	\$ 436,700	\$ 477,022	\$ 472,925	\$ 521,258	\$ 521,972	\$ 714	9.4%



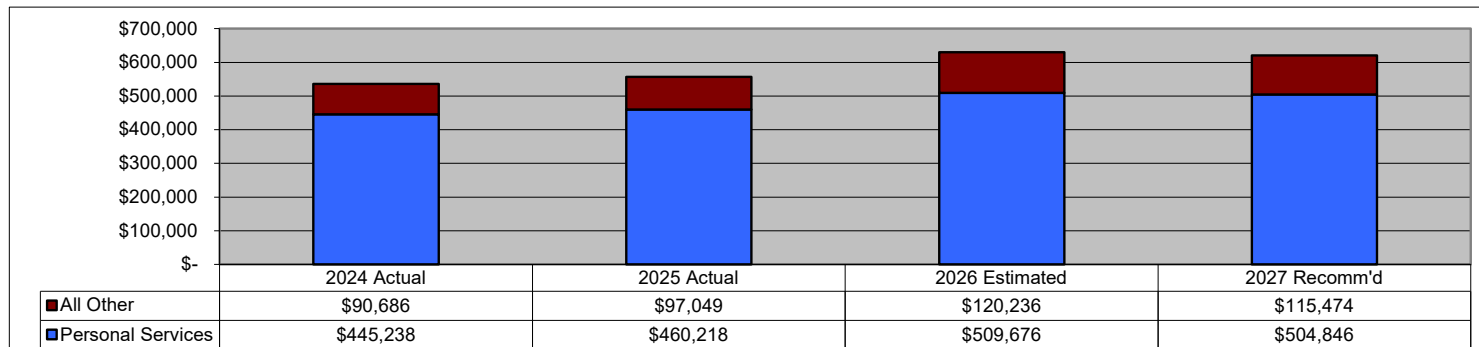
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
ANIMAL SHELTER

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 210,702	\$ 222,162	\$ 236,113	\$ 236,113	\$ 321,824	\$ 321,824	\$ -	36.3%
Salaries & Wages - Part-Time	6,740	30,984	47,840	8,500	12,054	12,054	-	-74.8%
Buyout - Compensated Absences	2,616	4,211	4,592	4,592	6,189	6,189	-	34.8%
Overtime	7,587	2,336	5,000	-	5,000	5,000	-	0.0%
Holiday Pay - PTO Buyback	184	148	500	5,000	5,000	5,000	-	900.0%
FICA & Medicare	15,561	18,603	22,495	22,495	26,780	26,780	-	19.0%
Health Insurance	54,332	54,834	51,106	51,106	73,392	73,993	601	44.8%
Vision Insurance	339	241	407	407	511	511	-	25.6%
Dental Insurance	1,381	977	1,818	1,818	2,223	2,223	-	22.3%
Wyoming Retirement	28,749	37,025	40,862	40,862	57,358	57,358	-	40.4%
Workers' Compensation	6,409	7,048	3,631	3,631	4,245	4,245	-	16.9%
State Unemployment	275	2,117	2,313	2,313	2,814	2,814	-	21.7%
Disability/Life Insurance	1,886	1,353	2,010	2,010	2,690	2,690	-	33.8%
Operating Supplies	17,452	9,875	11,500	11,500	11,500	11,500	-	0.0%
Uniforms	1,250	179	1,000	1,000	1,000	1,000	-	0.0%
Small Tools & Equipment <\$10K	4,681	1,429	4,550	4,550	4,550	2,500	(2,050)	-45.1%
Printing & Publication	1,585	1,780	2,300	2,300	2,300	2,300	-	0.0%
Utilities	8,949	7,886	10,200	9,800	10,200	10,200	-	0.0%
Medical & Legal Services	10,939	3,781	10,285	10,285	10,285	10,285	-	0.0%
Repair & Maint - Shop Parts	36	845	234	234	510	510	-	117.9%
Repair & Maint - Shop Labor	396	449	650	650	1,104	1,104	-	69.8%
Petroleum Products	465	549	591	-	950	950	-	60.7%
Repair & Maint - Buildings	10,023	7,803	7,000	7,000	7,000	7,000	-	0.0%
Trash Collection	2,095	1,653	1,750	1,300	1,700	1,700	-	-2.9%
Training, Travel, & Meetings	796	1,147	1,700	1,700	1,700	1,700	-	0.0%
Preventive Animal Care	7,473	23,237	8,025	10,000	8,026	13,026	5,000	62.3%
Employee Recruitment	2,000	456	1,000	1,800	1,000	1,000	-	0.0%
Central Equipment Fund Rental	3,900	3,900	3,900	3,900	3,900	3,900	-	0.0%
IT Services	20,745	20,436	22,483	22,483	30,328	30,328	-	34.9%
Departmental Software	-	-	2,916	2,916	-	-	-	-100.0%
Property Insurance	1,667	-	-	-	-	-	-	---
Liability Insurance	1,553	1,725	2,038	1,958	3,626	3,626	-	77.9%
Total	\$ 432,766	\$ 469,169	\$ 510,809	\$ 472,223	\$ 619,759	\$ 623,310	\$ 3,551	22.0%



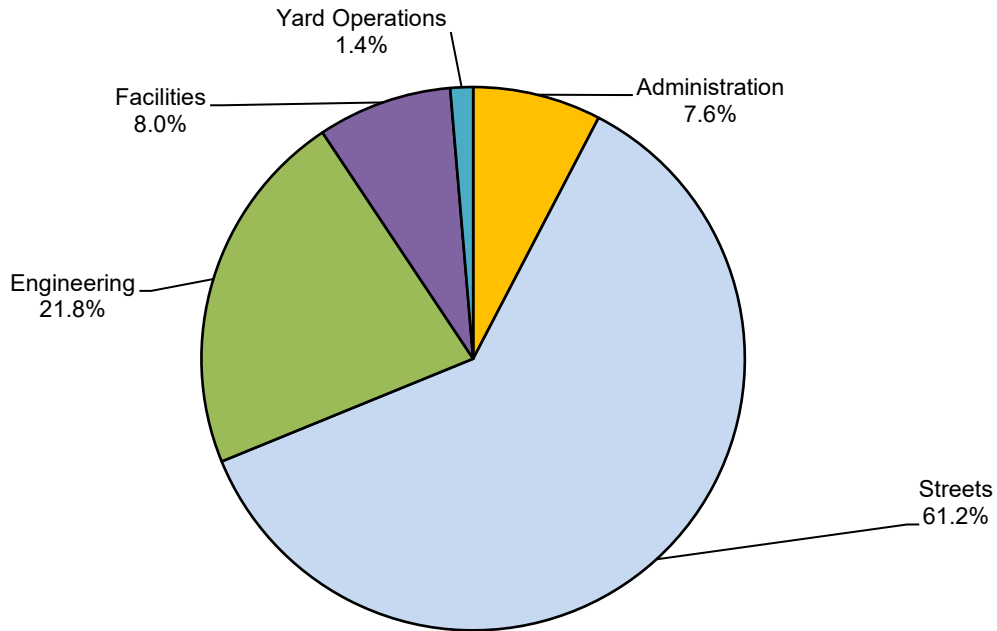
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
BUILDING INSPECTIONS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 290,922	\$ 299,029	\$ 336,016	\$ 336,016	\$ 333,559	\$ 333,559	\$ -	-0.7%
Buyout - Compensated Absences	4,101	2,825	6,462	6,462	6,415	6,415	-	-0.7%
FICA & Medicare	21,424	22,793	26,200	26,200	26,008	26,008	-	-0.7%
Health Insurance	67,947	71,345	73,485	73,485	70,885	71,466	581	-2.7%
Vision Insurance	597	602	602	602	540	540	-	-10.3%
Dental Insurance	3,077	3,077	3,077	3,077	2,641	2,641	-	-14.2%
Wyoming Retirement	49,637	51,102	56,564	56,564	57,000	57,000	-	0.8%
Workers' Compensation	5,258	5,537	3,274	3,274	3,421	3,421	-	4.5%
State Unemployment	143	1,675	1,652	1,652	1,623	1,623	-	-1.8%
Disability/Life Insurance	2,132	2,232	2,344	2,344	2,173	2,173	-	-7.3%
General/Office Supplies	752	119	750	750	750	500	(250)	-33.3%
Uniforms	-	373	433	433	446	446	-	3.0%
Dues & Subscriptions	104	555	919	919	1,000	1,000	-	8.8%
Professional Services	31,130	32,875	31,000	45,000	45,000	45,000	-	45.2%
Bank/Credit Card Fees	9,379	7,969	9,000	10,450	650	650	-	-92.8%
Repair & Maint - Shop Parts	360	342	243	243	323	323	-	32.9%
Repair & Maint - Shop Labor	792	891	1,040	1,040	1,104	1,104	-	6.2%
Petroleum Products	746	609	748	-	563	563	-	-24.7%
Training, Travel, & Meetings	5,526	7,206	8,350	8,350	9,000	9,000	-	7.8%
Books & Publications	418	4,981	3,500	3,500	2,500	2,500	-	-28.6%
Central Equipment Fund Rental	6,000	6,000	8,600	8,600	8,900	8,900	-	3.5%
Town-Wide IT Charge	33,636	32,870	30,585	30,585	35,611	35,611	-	16.4%
Departmental Software			8,070	8,070	6,255	6,255	-	-22.5%
Liability Insurance	1,843	2,258	2,390	2,296	3,622	3,622	-	51.5%
Total	\$ 535,924	\$ 557,267	\$ 615,304	\$ 629,912	\$ 619,989	\$ 620,320	\$ 331	0.8%



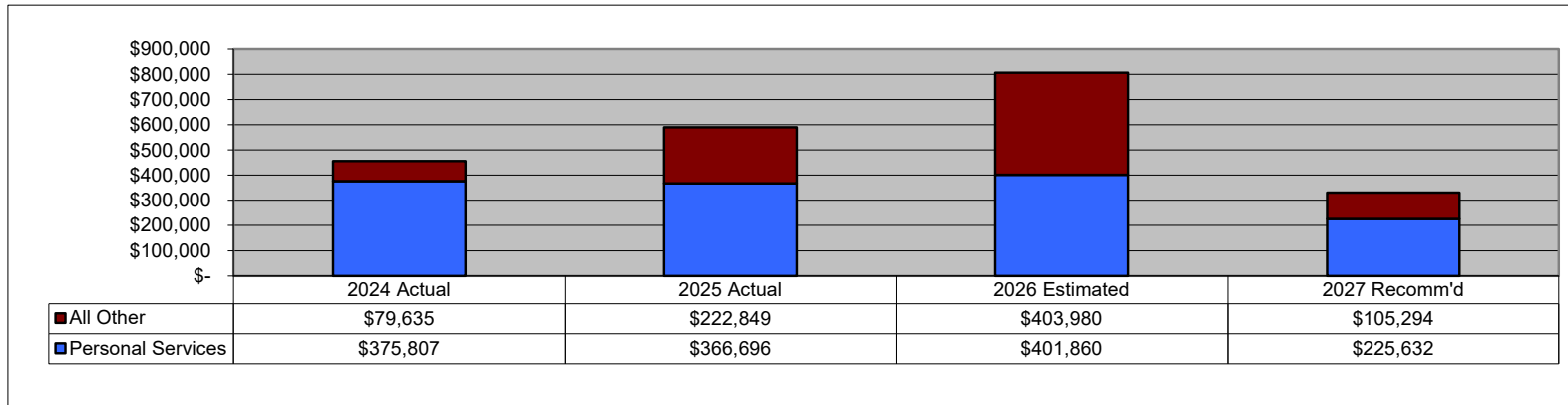
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PUBLIC WORKS**

DEPARTMENTS WITHIN PUBLIC WORKS	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Public Works Administration	\$ 455,442	\$ 589,545	\$ 683,799	\$ 805,840	\$ 330,684	\$ 330,926	\$ 242	-51.6%
Streets	2,023,604	2,139,353	2,600,467	2,488,784	2,690,513	2,650,709	(39,804)	1.9%
Engineering	754,257	834,946	894,691	887,759	947,093	945,212	(1,881)	5.6%
Facilities	-	-	-	-	346,078	346,487	409	---
Yard Operations	37,803	40,218	58,603	55,203	58,873	58,573	(300)	-0.1%
Total	\$ 3,271,106	\$ 3,604,062	\$ 4,237,560	\$ 4,237,586	\$ 4,373,241	\$ 4,331,907	\$ (41,334)	2.2%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
PUBLIC WORKS ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 243,544	\$ 238,353	\$ 279,243	\$ 250,860	\$ 147,563	\$ 147,563	\$ -	-47.2%
Buyout - Compensated Absences	2,638	1,987	5,248	4,824	2,838	2,838		-45.9%
Overtime	1,861	2,672	2,500	2,800	-	-	-	-100.0%
Holiday Pay - PTO Buyback	-	-	-	2,500	3,000	3,000	-	---
FICA & Medicare	18,043	17,726	21,954	19,751	11,735	11,735	-	-46.5%
Health Insurance	57,859	53,309	67,155	67,155	29,594	29,836	242	-55.6%
Vision Insurance	679	597	680	680	275	275	-	-59.6%
Dental Insurance	3,457	3,020	3,455	3,455	949	949	-	-72.5%
Wyoming Retirement	41,092	40,477	49,270	43,236	26,480	26,480	-	-46.3%
Workers' Compensation	5,133	5,305	3,483	2,926	1,599	1,599	-	-54.1%
State Unemployment	75	1,409	1,663	1,663	552	552	-	-66.8%
Disability/Life Insurance	1,426	1,841	2,171	2,010	805	805	-	-62.9%
General/Office Supplies	-	-	5,200	-	-	-	-	-100.0%
Flat Creek Watershed Imp. District	12,000	12,000	12,000	12,000	-	-	-	-100.0%
Employee Recruitment	5,087	1	1,000	2,000	-	-	-	-100.0%
Training, Travel, & Meetings	4,798	6,327	10,000	13,000	6,000	6,000	-	-40.0%
Stormwater Management Program	-	148,280	141,720	300,000	50,000	50,000	-	-64.7%
Town-Wide IT Charge	56,123	54,536	72,026	72,026	44,407	44,407	-	-38.3%
Departmental Software			3,090	3,090	3,285	3,285	-	6.3%
Liability Insurance	1,627	1,705	1,941	1,864	1,602	1,602	-	-17.5%
Total	\$ 455,442	\$ 589,545	\$ 683,799	\$ 805,840	\$ 330,684	\$ 330,926	\$ 242	-51.6%

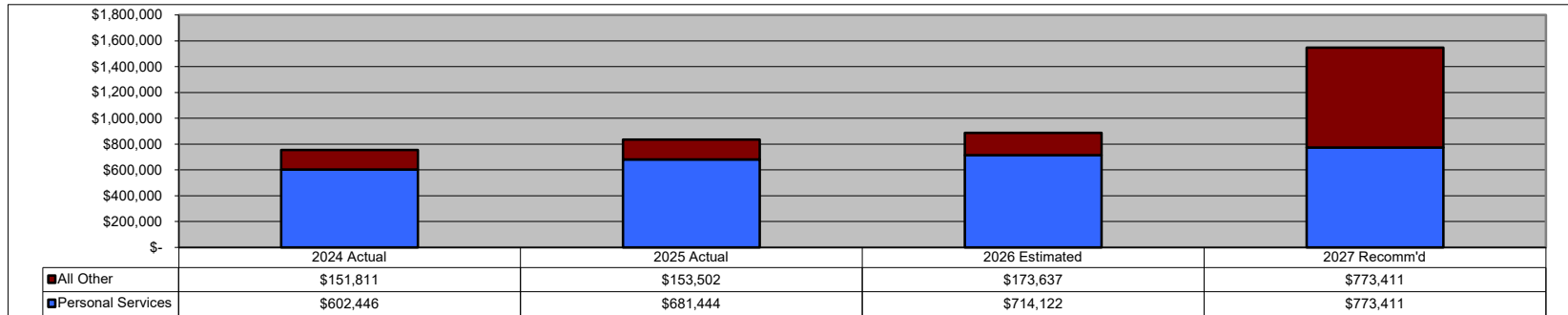


TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
STREETS

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 513,044	\$ 558,961	\$ 664,533	\$ 664,533	\$ 685,332	\$ 685,332	\$ -	3.1%
Salaries & Wages - Part-Time	1,249	459	39,540	-	40,000	40,000	-	1.2%
Buyout - Compensated Absences	7,377	7,831	12,640	12,640	13,179	13,179	-	4.3%
Holiday Pay - PTO Buyback	6,553	5,364	-	5,000	5,300	5,300	-	---
Overtime	48,304	56,406	51,000	51,000	51,000	51,000	-	0.0%
FICA & Medicare	42,567	46,299	58,730	58,730	60,803	60,803	-	3.5%
Health Insurance	125,717	119,203	194,568	194,568	214,305	216,061	1,756	11.0%
Vision Insurance	1,347	1,435	1,663	1,663	1,549	1,549	-	-6.9%
Dental Insurance	6,379	7,281	8,680	8,680	6,428	6,428	-	-25.9%
Wyoming Retirement	92,341	100,164	123,582	123,582	129,807	129,807	-	5.0%
Workers' Compensation	15,965	19,558	10,350	10,350	10,733	10,733	-	3.7%
State Unemployment	555	5,011	5,303	5,303	5,140	5,140	-	-3.1%
Disability/Life Insurance	4,713	4,467	5,892	5,892	5,857	5,857	-	-0.6%
General/Office Supplies	7,458	4,555	7,000	7,000	7,000	7,000	-	0.0%
Uniforms	465	2,889	2,500	1,500	2,500	2,500	-	0.0%
Small Tools & Equipment <\$10K	5,096	5,602	5,600	5,600	1,200	1,200	-	-78.6%
Utilities	40,629	39,657	48,750	48,750	52,600	52,600	-	7.9%
Repair & Maint - Shop Parts	248,263	231,975	248,400	248,400	249,750	249,750	-	0.5%
Repair & Maint - Shop Labor	82,679	87,311	115,900	115,900	140,000	140,000	-	20.8%
Petroleum Products	75,387	67,967	76,360	49,300	97,000	97,000	-	27.0%
R & M - Snow Clearing	8,238	-	8,000	4,000	8,000	-	(8,000)	-100.0%
R & M - Street Lights	14,519	12,268	24,000	24,000	24,000	24,000	-	0.0%
R & M - Streets	9,016	3,277	12,500	8,000	8,000	8,000	-	-36.0%
R & M - Boardwalks	8,405	13,147	8,000	8,000	8,000	8,000	-	0.0%
R & M - Alleys	-	-	1,000	250	1,000	1,000	-	0.0%
R & M - Storm Drainage	26,092	44,003	51,560	28,000	51,560	28,000	(23,560)	-45.7%
R & M - Winter Sanding	84,392	85,213	90,000	90,041	92,000	92,000	-	2.2%
R & M - Ice/Flood Control	2,790	1,734	5,000	2,000	5,000	2,000	(3,000)	-60.0%
R & M - Signs	43,815	26,442	30,000	35,000	35,000	35,000	-	16.7%
R & M - Paint Projects	7,047	22,677	23,000	23,000	23,000	23,000	-	0.0%
R & M - Asphalt and Gravel	10,777	4,797	11,000	10,000	11,000	11,000	-	0.0%
R & M - Sidewalks/Crosswalks	21,009	14,866	20,000	14,000	20,000	20,000	-	0.0%
R & M - Parking Lot Maintenance	26,680	27,240	40,000	33,000	40,000	33,000	(7,000)	-17.5%
R & M - Antler Arch	1,500	4,560	35,000	30,000	15,000	15,000	-	-57.1%
R & M - Trash Receptacles	-	60	1,500	500	1,200	1,200	-	-20.0%
R & M - Tree Removal & Replace	11,848	8,450	25,000	25,000	25,000	25,000	-	0.0%
Uniform Cleaning	2,263	1,660	2,500	2,400	2,500	2,500	-	0.0%
Dump Fees	10,848	15,004	17,000	17,000	17,000	17,000	-	0.0%
Training, Travel, & Meetings	6,661	11,765	15,000	20,000	20,000	20,000	-	33.3%
Central Equipment Fund Rental	352,700	419,800	436,800	436,800	428,800	428,800	-	-1.8%
Town-Wide IT Charge	29,417	31,228	29,892	29,892	36,776	36,776	-	23.0%
Departmental Software	-	-	6,738	6,738	8,007	8,007	-	18.8%
Property Insurance	10,794	6,936	8,031	8,011	9,201	9,201	-	14.6%
Liability Insurance	6,310	6,831	7,955	4,761	10,986	10,986	-	38.1%
Equipment Rental	2,395	5,000	10,000	10,000	10,000	10,000	-	0.0%
Total	\$ 2,023,604	\$ 2,139,353	\$ 2,600,467	\$ 2,488,784	\$ 2,690,513	\$ 2,650,709	\$ (39,804)	1.9%

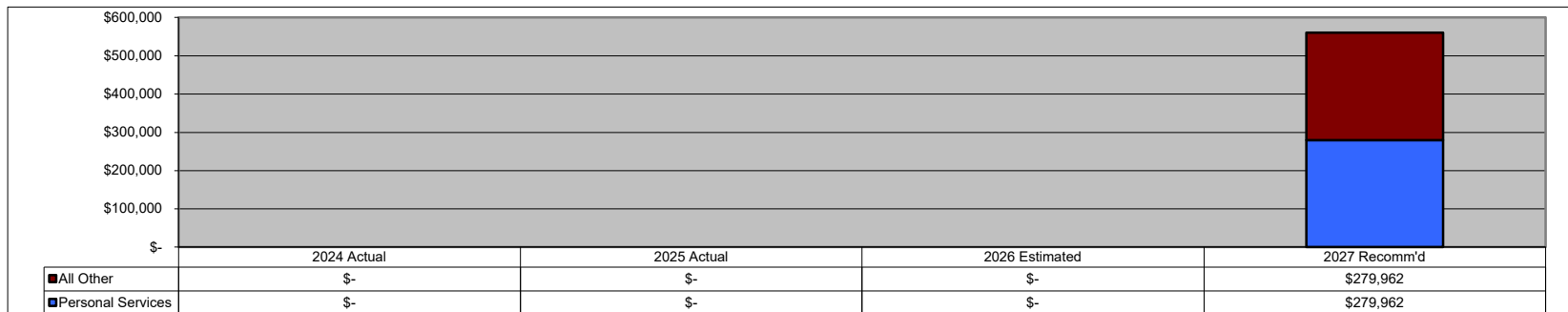
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
ENGINEERING**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 416,143	\$ 458,816	\$ 485,032	\$ 485,032	\$ 518,408	\$ 518,408	\$ -	6.9%
Salaries & Wages - Part-Time	1,565	3,176	-	-	-	-	-	---
Buyout - Compensated Absences	2,709	5,852	9,328	9,328	9,969	9,969	-	6.9%
FICA & Medicare	30,868	34,183	37,819	37,819	40,421	40,421	-	6.9%
Health Insurance	65,374	81,884	84,341	84,341	99,899	100,718	819	19.4%
Vision Insurance	640	813	709	709	709	709	-	0.0%
Dental Insurance	3,599	4,589	4,036	4,036	4,036	4,036	-	0.0%
Wyoming Retirement	68,515	75,373	81,366	81,366	87,361	87,361	-	7.4%
Workers' Compensation	10,049	11,523	6,156	6,156	6,580	6,580	-	6.9%
State Unemployment	210	2,264	2,203	2,203	2,164	2,164	-	-1.8%
Disability/Life Insurance	2,774	2,971	3,132	3,132	3,045	3,045	-	-2.8%
Small Tools & Equipment <\$10K	2,909	279	15,950	15,950	1,200	-	(1,200)	-100.0%
Dues & Subscriptions	684	270	2,150	2,150	2,000	2,000	-	-7.0%
Professional Services	32,878	38,657	45,000	40,000	45,000	45,000	-	0.0%
Repair & Maint - Shop Parts	7,362	4,753	8,358	8,358	3,713	3,713	-	-55.6%
Repair & Maint - Shop Labor	3,292	1,323	3,640	3,640	1,656	1,656	-	-54.5%
Petroleum Products	2,934	3,006	3,553	3,256	4,273	4,273	-	20.3%
Training, Travel, & Meetings	4,005	7,952	10,000	8,500	10,000	8,500	(1,500)	-15.0%
Central Equipment Fund Rental	15,300	15,300	12,700	12,700	11,600	11,600	-	-8.7%
Town-Wide IT Charge	79,682	78,740	41,835	41,835	70,916	70,916	-	69.5%
Departmental Software			33,934	33,934	18,513	18,513	-	-45.4%
Liability Insurance	2,765	3,222	3,449	3,314	5,630	5,630	-	63.2%
Total	\$ 754,257	\$ 834,946	\$ 894,691	\$ 887,759	\$ 947,093	\$ 945,212	\$ (1,881)	5.6%



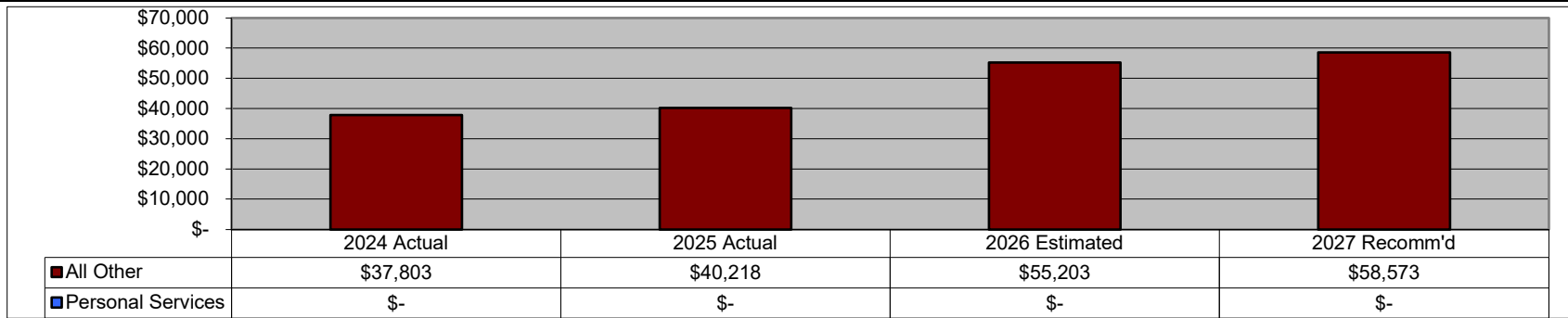
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
FACILITIES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ -	\$ -	\$ -	\$ -	\$ 167,690	\$ 167,690	\$ -	---
Buyout - Compensated Absences	-	-	-	-	3,225	3,225	-	---
Holiday Pay	-	-	-	-	2,000	2,000	-	---
Overtime	-	-	-	-	6,500	6,500	-	---
FICA & Medicare	-	-	-	-	13,725	13,725	-	---
Health Insurance	-	-	-	-	49,949	50,359	410	---
Vision Insurance	-	-	-	-	405	405	-	---
Dental Insurance	-	-	-	-	2,032	2,032	-	---
Wyoming Retirement	-	-	-	-	31,455	31,455	-	---
Workers' Compensation	-	-	-	-	147	147	-	---
State Unemployment	-	-	-	-	1,082	1,082	-	---
Disability/Life Insurance	-	-	-	-	1,342	1,342	-	---
General/Office Supplies	-	-	-	-	500	499	-	---
Small Tools & Equipment <\$10K	-	-	-	-	5,000	5,000	-	---
Dues & Subscriptions	-	-	-	-	500	500	-	---
Uniforms	-	-	-	-	800	800	-	---
Repair & Maint - Shop Parts	-	-	-	-	3,713	3,713	-	---
Repair & Maint - Shop Labor	-	-	-	-	7,853	7,853	-	---
Petroleum Products	-	-	-	-	3,000	3,000	-	---
Training, Travel, & Meetings	-	-	-	-	9,000	9,000	-	---
Central Equipment Fund Rental	-	-	-	-	4,600	4,600	-	---
Town-Wide IT Charge	-	-	-	-	29,739	29,739	-	---
Liability Insurance	-	-	-	-	1,821	1,821	-	---
Total	\$ -	\$ -	\$ -	\$ -	\$ 346,078	\$ 346,487	\$ 410	---



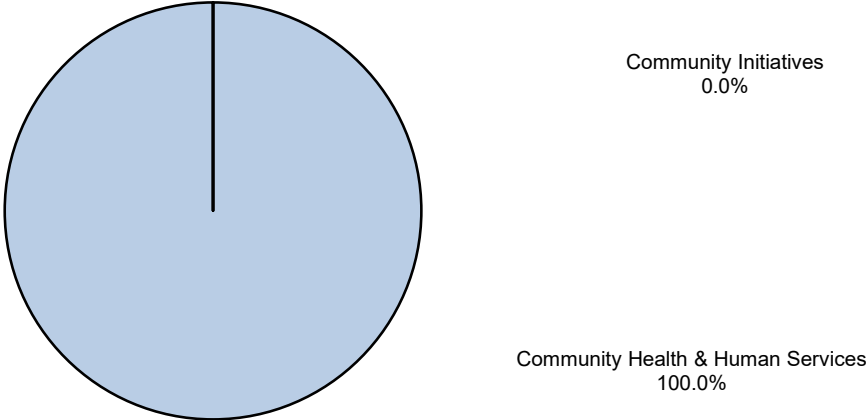
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
YARD OPERATIONS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
General/Office Supplies	\$ 4,408	\$ 3,590	\$ 3,500	\$ 3,200	\$ 3,500	\$ 3,200	\$ (300)	-8.6%
Operating Supplies	6,312	5,563	5,400	5,400	5,500	5,500	-	1.9%
OSHA Safety Supplies	11,193	9,484	11,000	10,000	11,000	11,000	-	0.0%
Uniforms	50	2,122	1,500	700	1,000	1,000	-	-33.3%
Radio Services	4,428	1,000	11,000	10,000	11,000	11,000	-	0.0%
Physicals	930	1,330	1,000	900	1,000	1,000	-	0.0%
Drug & Alcohol Testing	1,885	1,377	2,000	1,800	2,000	2,000	-	0.0%
Town-Wide IT Charge	8,597	15,752	19,959	19,959	20,629	20,629	-	3.4%
Departmental Software			3,244	3,244	3,244	3,244	-	0.0%
Total	\$ 37,803	\$ 40,218	\$ 58,603	\$ 55,203	\$ 58,873	\$ 58,573	\$ (300)	-0.1%



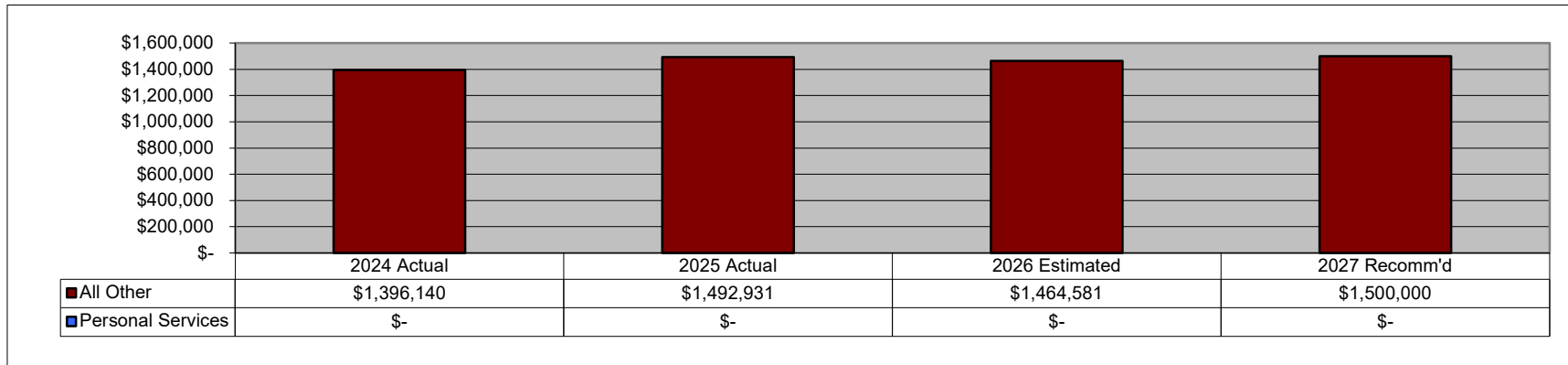
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
COMMUNITY HEALTH & HUMAN SERVICES AND COMMUNITY INITIATIVES**

FUNCTION DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Community Health & Human Services	\$ 1,396,140	\$ 1,492,931	\$ 1,464,581	\$ 1,464,581	\$ 1,671,602	\$ 1,500,000	\$ (171,602)	2.4%
Community Initiatives	194,613	392,859	307,200	307,200	404,075	-	(404,075)	-100.0%
Total	\$ 1,590,753	\$ 1,885,790	\$ 1,771,781	\$ 1,771,781	\$ 2,075,677	\$ 1,500,000	\$ (575,677)	-15.3%



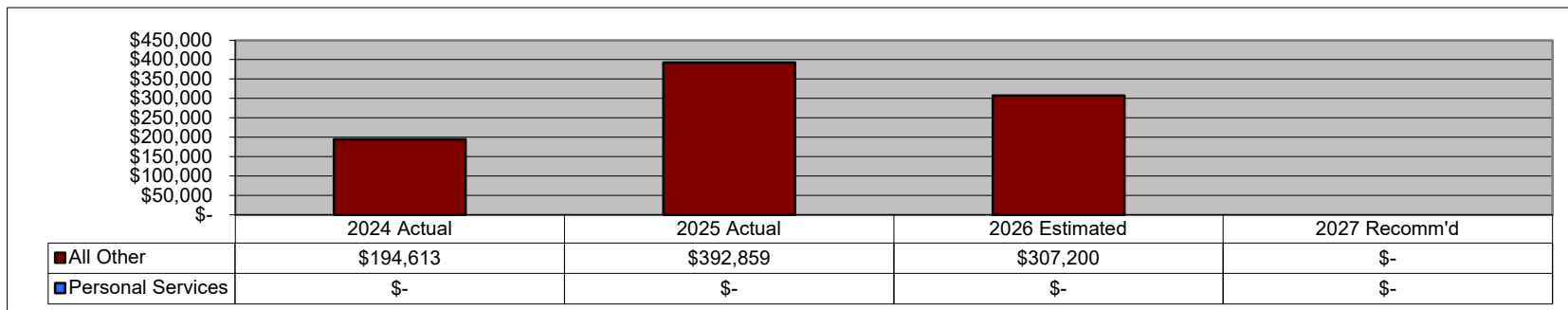
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
COMMUNITY HEALTH & HUMAN SERVICES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Unallocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	---
Community Entry Services	180,000	180,000	180,000	180,000	180,000	-	(180,000)	-100.0%
Mental Health & Recovery Services of JH	181,000	181,000	185,000	185,000	185,000	-	(185,000)	-100.0%
Teton Youth & Family Services	408,904	420,000	420,000	420,000	433,806	-	(433,806)	-100.0%
Children Learning Center	151,291	151,291	151,291	151,291	151,291	-	(151,291)	-100.0%
Senior Center	142,020	142,020	142,020	142,020	142,020	-	(142,020)	-100.0%
Community Safety Network	70,000	80,000	80,000	80,000	87,500	-	(87,500)	-100.0%
ONE22	162,000	180,000	180,000	180,000	180,000	-	(180,000)	-100.0%
Teton Literacy Program	26,800	47,145	47,145	47,145	62,860	-	(62,860)	-100.0%
CLIMB Wyoming	6,125	6,125	6,125	6,125	6,125	-	(6,125)	-100.0%
Hole Food Rescue	25,000	25,000	25,000	25,000	-	-	-	-100.0%
JH Children's Museum	20,000	30,000	25,000	25,000	30,000	-	(30,000)	-100.0%
Immigrant Hope Wyoming Idaho	8,000	8,000	8,000	8,000	8,000	-	(8,000)	-100.0%
Voices JH	15,000	20,000	-	-	-	-	-	---
Wyoming Immigrant Advocacy Project	-	15,000	15,000	15,000	22,500	-	(22,500)	-100.0%
Good Samaritan Mission	-	-	-	-	69,500	-	(69,500)	---
Education Foundation of Jackson Hole	-	-	-	-	85,000	-	(85,000)	---
It Takes a Valley: Perinatal Resource Collaborat	-	-	-	-	3,000	-	(3,000)	---
Mental Wellness Collaborative	-	-	-	-	25,000	-	(25,000)	---
Childcare	-	7,350	-	-	-	-	-	---
Total	\$ 1,396,140	\$ 1,492,931	\$ 1,464,581	\$ 1,464,581	\$ 1,671,602	\$ 1,500,000	\$ (171,602)	2.4%



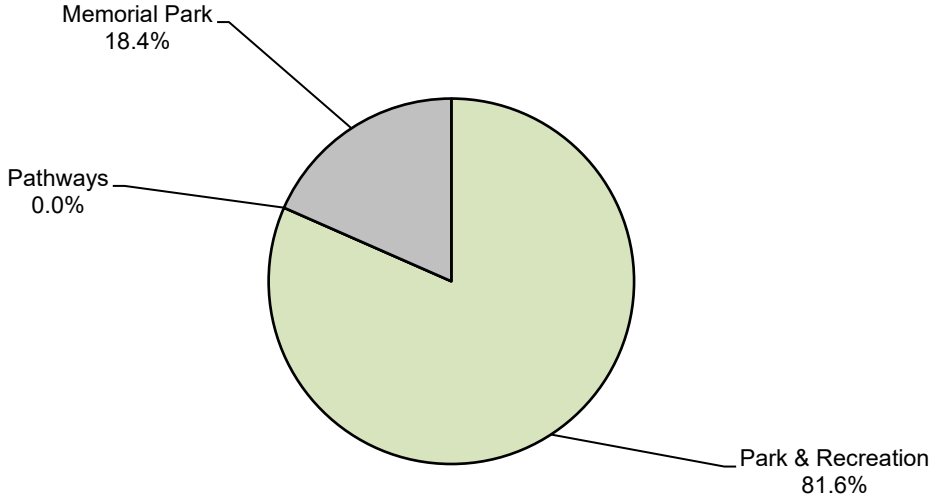
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
COMMUNITY INITIATIVES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
MT2030	\$ -	\$ 150,080	\$ -	\$ -	\$ -	\$ -	\$ -	---
CAST	-	5,304	-	-	-	-	-	---
Historical Center	28,875	30,000	30,000	30,000	30,000	-	(30,000)	-100.0%
Jackson Hole Air	15,000	15,000	15,000	15,000	15,000	-	(15,000)	-100.0%
Leadership Jackson Hole	-	9,000	-	-	-	-	-	---
Energy Conservation Works	35,000	35,000	35,000	35,000	37,100	-	(37,100)	-100.0%
JH Public Art	12,038	12,000	12,000	12,000	15,000	-	(15,000)	-100.0%
TC Historic Preservation Board	53,700	93,975	53,700	53,700	53,700	-	(53,700)	-100.0%
Teton Trust for Historic Place	25,000	29,500	30,000	30,000	30,000	-	(30,000)	-100.0%
Legacy Philanthropy Works	-	-	-	-	7,500	-	(7,500)	---
Central Wyoming College	-	-	118,500	118,500	205,000	-	(205,000)	-100.0%
Arts for All	10,000	10,000	10,000	10,000	10,290	-	(10,290)	-100.0%
JH Climate Action Collective	10,000	-	-	-	-	-	-	---
Wyoming Stargazing	-	3,000	3,000	3,000	-	-	-	-100.0%
Silicon Couloir	-	-	-	-	485	-	(485)	---
Yellowstone Teton Clean Cities	5,000	-	-	-	-	-	-	---
Total	\$ 194,613	\$ 392,859	\$ 307,200	\$ 307,200	\$ 404,075	\$ -	\$ (404,075)	-100.0%



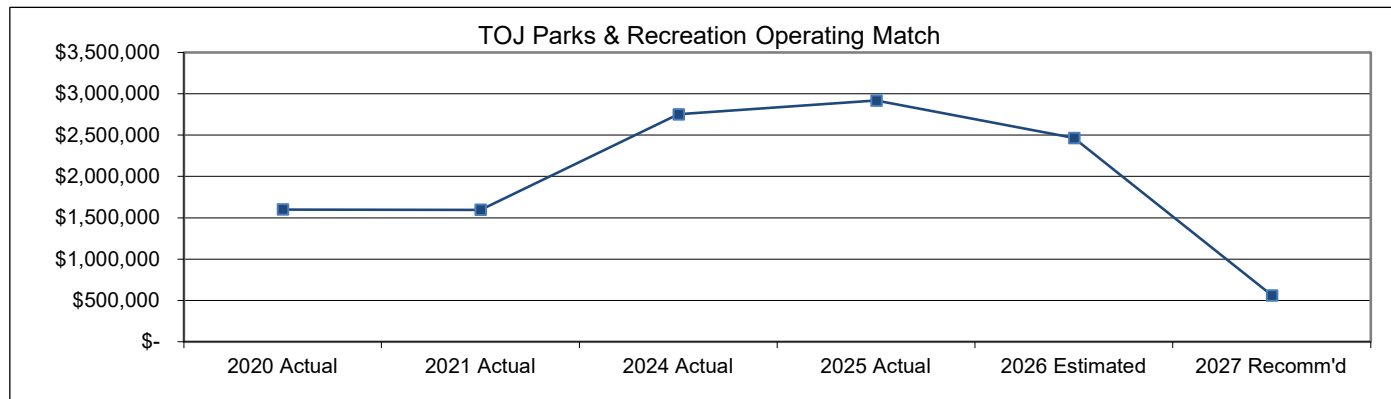
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CULTURE & RECREATION**

DEPARTMENTS WITHIN CULTURE & RECREATION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Parks & Recreation (County)	\$ 2,253,822	\$ 2,919,210	\$ 2,466,545	\$ 2,466,545	\$ 720,645	\$ 560,645	\$ (160,000)	-77.3%
Pathways (County)	51,839	119,933	142,794	105,000	-	-	-	-100.0%
Memorial Park (Cemetery)	13,560	55,319	116,139	111,104	134,949	126,331		8.8%
Total	\$ 2,319,221	\$ 3,094,462	\$ 2,725,478	\$ 2,682,649	\$ 855,594	\$ 686,976	\$ (160,000)	-74.8%



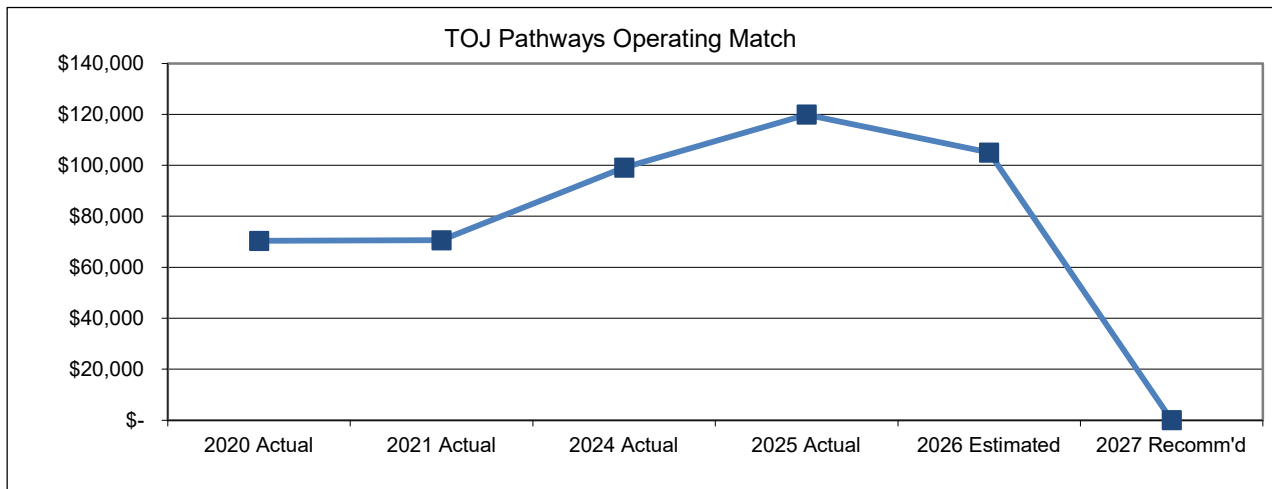
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
PARKS AND RECREATION**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Contracted Services (County)	\$ 2,253,822	\$ 2,919,210	\$ 2,466,545	\$ 2,466,545	\$ 720,645	\$ 560,645	\$ (160,000)	-77.3%
Total	\$ 2,253,822	\$ 2,919,210	\$ 2,466,545	\$ 2,466,545	\$ 720,645	\$ 560,645	\$ (160,000)	-77.3%



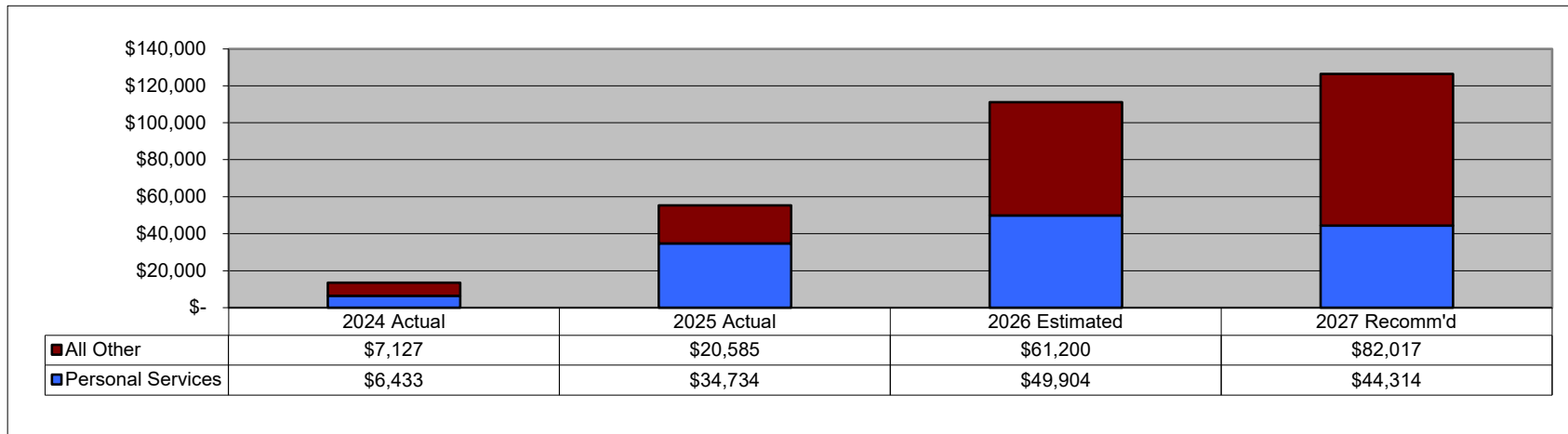
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
PATHWAYS**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Contracted Services (County)	\$ 51,839	\$ 119,933	\$ 142,794	\$ 105,000	\$ -	\$ -	\$ -	-100.0%
Total	\$ 51,839	\$ 119,933	\$ 142,794	\$ 105,000	\$ -	\$ -	\$ -	-100.0%



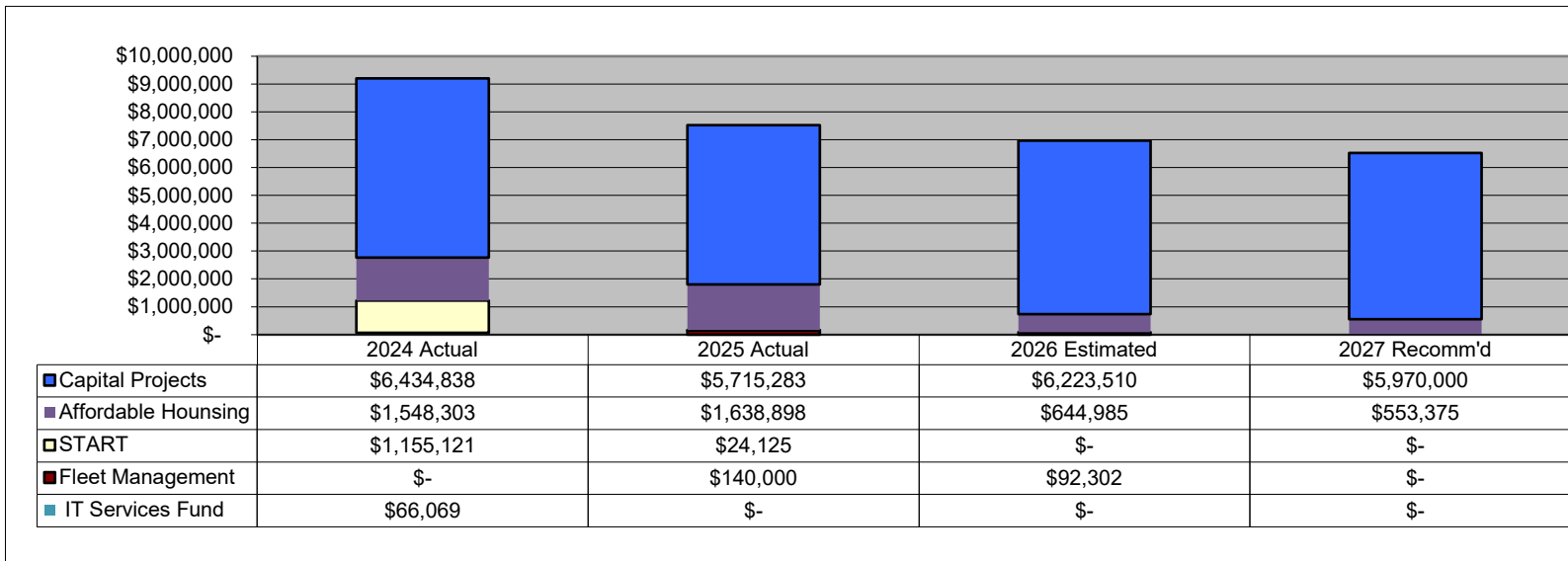
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
MEMORIAL PARK (CEMETERY)**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 5,867	\$ 31,144	\$ 49,226	\$ 45,000	\$ 48,344	\$ 40,437	\$ (7,907)	-17.9%
FICA & Medicare	380	2,385	3,766	3,766	3,698	3,093	(605)	-17.9%
Workers' Compensation	120	718	587	587	349	243	-	-58.6%
State Unemployment	66	487	551	551	541	541	-	-1.8%
Operating Supplies	101	258	200	100	200	200	-	0.0%
Utilities	608	289	350	350	378	378	-	8.0%
Water & Sewer Charges	3,051	4,809	4,000	3,000	3,300	3,300	-	-17.5%
Professional Services	-	12,016	52,984	52,984	50,000	50,000	-	-5.6%
Dust Abatement/Road Maint	-	-	-	-	20,000	20,000	-	---
Town-Wide IT Charge	3,222	3,040	4,254	4,554	7,700	7,700	-	81.0%
Liability Insurance	145	173	221	212	439	439	-	98.6%
Total	\$ 13,560	\$ 55,319	\$ 116,139	\$ 111,104	\$ 134,949	\$ 126,331	\$ (8,512)	8.8%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
GENERAL FUND
TRANSFERS OUT**

TRANSFER OUT DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	% CHANGE FY26 AMEND
Transfers to Special Revenue Funds							
START Bus Fund - Operations	\$ 1,155,121	24,125	\$ -	\$ -	\$ -	\$ -	---
Affordable Housing - Operations	548,303	638,898	644,985	644,985	603,375	553,375	-14.2%
Affordable Housing - Capital	1,000,000	1,000,000	-	-	1,000,000	-	---
Transfer to Capital Projects Funds	6,434,838	5,715,283	6,223,510	6,223,510	5,970,000	5,970,000	-4.1%
Transfers to Internal Service Funds							
Fleet Management Fund	-	140,000	92,302	92,302	-	-	-100.0%
IT Services Fund	66,069	-	-	-	-	-	---
Employee Insurance Fund	-	-	-	334,405	-	-	---
Total	\$ 9,204,331	\$ 7,518,306	\$ 6,960,797	\$ 7,295,202	\$ 7,573,375	\$ 6,523,375	-6.3%



TOWN OF JACKSON, WYOMING

**Proposed Budget
For the Fiscal Year Ending June 30, 2027**



SPECIAL REVENUE FUNDS

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
AFFORDABLE HOUSING 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 Fund Balance	\$ 2,526,946	\$ 2,418,874	\$ 5,017,102	\$ 5,017,102	\$ 5,553,102	\$ 5,553,102		
Revenues:								
Intergovernmental	72,000	1,250,000	-	-	-	-	-	---
Licenses & Permits	743,453	205,383	100,000	350,000	250,000	250,000	-	150.0%
Miscellaneous Revenue	126,475	175,157	193,800	186,000	194,000	194,000	-	0.1%
Total Revenue	941,928	1,630,540	293,800	536,000	444,000	444,000	-	51.1%
Transfers In	1,548,303	1,638,898	644,985	644,985	1,603,375	553,375	(1,050,000)	-14.2%
Total Sources	2,490,231	3,269,438	938,785	1,180,985	2,047,375	997,375	(1,050,000)	6.2%
Expenditures:								
Community Development	2,598,303	671,210	644,985	644,985	1,603,375	553,375	(1,050,000)	-14.2%
Total Expenditures	2,598,303	671,210	644,985	644,985	1,603,375	553,375	(1,050,000)	-14.2%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	2,598,303	671,210	644,985	644,985	1,603,375	553,375	(1,050,000)	-14.2%
Restricted Workforce Housing	1,206,612	1,470,340	1,722,850	1,722,850	2,036,670	2,036,670		
Assigned Funds	1,212,262	3,546,762	3,588,052	3,830,252	3,960,432	3,960,432		
Ending Fund Balance	\$ 2,418,874	\$ 5,017,102	\$ 5,310,902	\$ 5,553,102	\$ 5,997,102	\$ 5,997,102		
<i>Net Change in Fund Balance</i>	<i>\$ (108,072)</i>	<i>\$ 2,598,228</i>	<i>\$ 293,800</i>	<i>\$ 536,000</i>	<i>\$ 444,000</i>	<i>\$ 444,000</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
AFFORDABLE HOUSING FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
County Reimbursement	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
ARPA SLIB Grant - Flat Creek	-	1,250,000	-	-	-	-	-	---
Total Intergovernmental	72,000	1,250,000	-	-	-	-	-	---
Affordable Workforce Exactions	743,453	205,383	100,000	350,000	250,000	250,000	-	150.0%
Total Licenses & Permits	743,453	205,383	100,000	350,000	250,000	250,000	-	150.0%
Interest Earnings	126,475	175,157	193,800	186,000	194,000	194,000	-	0.1%
Total Miscellaneous Revenue	126,475	175,157	193,800	186,000	194,000	194,000	-	0.1%
Transfer from General	1,548,303	1,638,898	644,985	644,985	1,603,375	553,375	(1,050,000)	-14.2%
Total Transfers In	1,548,303	1,638,898	644,985	644,985	1,603,375	553,375	(1,050,000)	-14.2%
Total Affordable Housing Fund	\$ 2,490,231	\$ 3,269,438	\$ 938,785	\$ 1,180,985	\$ 2,047,375	\$ 997,375	\$ (1,050,000)	6.2%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
AFFORDABLE HOUSING FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
JH Community Housing Trust	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.0%
Affordable Housing Dept (County)	548,303	588,898	594,985	594,985	553,375	553,375	-	-7.0%
Housing Supply Plan	-	-	-	-	1,000,000	-	(1,000,000)	---
S4 Flats	-	32,312	-	-	-	-	-	---
90 Virginian Lane	2,000,000	-	-	-	-	-	-	---
Total Expenditures	2,598,303	671,210	644,985	644,985	1,603,375	553,375	(1,050,000)	-14.2%
Total Affordable Housing Fund	\$ 2,598,303	\$ 671,210	\$ 644,985	\$ 644,985	\$ 1,603,375	\$ 553,375	\$ (1,050,000)	-14.2%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PARKING EXACTIONS
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 Fund Balance	\$ 1,368,797	\$ 1,823,293	\$ 1,836,406	\$ 1,836,406	\$ 1,873,546	\$ 1,873,546		
Revenues:								
License and Permits	373,193	25,500	17,000	-	17,000	17,000	-	0.0%
Charges for Services	-	2	90,000	75,000	90,000	90,000	-	0.0%
Miscellaneous Revenue	82,751	85,521	74,800	64,300	65,600	65,600	-	-12.3%
Total Revenue	455,944	111,023	181,800	139,300	172,600	172,600	-	-5.1%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	455,944	111,023	181,800	139,300	172,600	172,600	-	-5.1%
Expenditures:								
Community Development	1,448	97,910	96,420	102,160	167,400	167,400	-	73.6%
Total Expenditures	1,448	97,910	96,420	102,160	167,400	167,400	-	73.6%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	1,448	97,910	96,420	102,160	167,400	167,400	-	73.6%
Restricted Parking Exactions	228,723	229,380	229,186	229,186	254,782	254,782		
Assigned Funds	1,594,570	1,607,026	1,692,600	1,644,360	1,623,964	1,623,964		
Ending Fund Balance	\$ 1,823,293	\$ 1,836,406	\$ 1,921,786	\$ 1,873,546	\$ 1,878,746	\$ 1,878,746	\$ -	-2.2%
<i>Net Change in Fund Balance</i>	<i>\$ 454,496</i>	<i>\$ 13,113</i>	<i>\$ 85,380</i>	<i>\$ 37,140</i>	<i>\$ 5,200</i>	<i>\$ 5,200</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PARKING EXACTIONS
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Parking Exactions	\$ -	\$ 25,500	\$ 17,000	\$ -	\$ 17,000	\$ 17,000	\$ -	0.0%
Encroachment Fees	373,193	-	-	-	-	-	-	---
Total Licenses & Permits	373,193	25,500	17,000	-	17,000	17,000	-	0.0%
Parking Garage Fees	-	2	90,000	75,000	90,000	90,000	-	0.0%
Total Charges for Services	-	2	90,000	75,000	90,000	90,000	-	0.0%
Interest Earnings	82,751	85,521	74,800	64,300	65,600	65,600	-	-12.3%
Total Miscellaneous Revenue	82,751	85,521	74,800	64,300	65,600	65,600	-	-12.3%
Total Fee In Lieu of Parking Fund	\$ 455,944	\$ 111,023	\$ 181,800	\$ 139,300	\$ 172,600	\$ 172,600	\$ -	-5.1%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PARKING EXACTIONS
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Bank/Credit Card Fees	\$ 1,448	\$ 4,070	\$ -	\$ 5,740	\$ 6,400	\$ 6,400	\$ -	---
Parking Garage Management	-	93,840	96,420	96,420	21,000	21,000	-	-78.2%
Parking Garage Replace Dry Fire System	-	-	-	-	140,000	140,000	-	---
Total Expenditures	1,448	97,910	96,420	102,160	167,400	167,400	-	73.6%
Total Parking Exactions Fund	\$ 1,448	\$ 97,910	\$ 96,420	\$ 102,160	\$ 167,400	\$ 167,400	\$ -	73.6%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PARKS EXACTIONS 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	\$ 547,244	\$ 601,793	\$ 656,495	\$ 656,495	\$ 93,495	\$ 93,495		
Revenues:								
Licenses & Permits	28,279	25,900	25,000	15,000	15,000	15,000	-	-40.0%
Miscellaneous Revenue	31,120	28,802	25,900	22,000	3,300	3,300	-	-87.3%
Total Revenue	59,399	54,702	50,900	37,000	18,300	18,300	-	-64.0%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	59,399	54,702	50,900	37,000	18,300	18,300	-	-64.0%
Expenditures:								
Culture and Recreation	4,850	-	600,000	600,000	-	-	-	-100.0%
Total Expenditures	4,850	-	600,000	600,000	-	-	-	-100.0%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	4,850	-	600,000	600,000	-	-	-	-100.0%
Ending Restricted Fund Balance	\$ 601,793	\$ 656,495	\$ 107,395	\$ 93,495	\$ 111,795	\$ 111,795	\$ -	4.1%
<i>Net Change in Fund Balance</i>	<i>\$ 54,549</i>	<i>\$ 54,702</i>	<i>\$ (549,100)</i>	<i>\$ (563,000)</i>	<i>\$ 18,300</i>	<i>\$ 18,300</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PARKS EXACTIONS FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Subdivision Exactions	\$ 28,279	\$ 25,900	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	-40.0%
Total Licenses & Permits	28,279	25,900	25,000	15,000	15,000	15,000	-	-40.0%
Interest Earnings	31,120	28,802	25,900	22,000	3,300	3,300	-	-87.3%
Total Miscellaneous Revenue	31,120	28,802	25,900	22,000	3,300	3,300	-	-87.3%
Total Park Exactions Fund	\$ 59,399	\$ 54,702	\$ 50,900	\$ 37,000	\$ 18,300	\$ 18,300	\$ -	-64.0%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
PARKS EXACTIONS FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Karns Meadow Park Master Plan and Conditional Use Permit	\$ 4,850	\$ -	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -	-100.0%
Total Expenditures	4,850	-	600,000	600,000	-	-	-	-100.0%
Total Park Exactions Fund	\$ 4,850	\$ -	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -	-100.0%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
EMPLOYEE HOUSING 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 Assigned Fund Balance	\$ 2,340,911	\$ 2,635,201	\$ 2,930,370	\$ 2,930,370	\$ 2,828,428	\$ 2,828,428		
Revenues:								
Miscellaneous Revenue	770,793	914,679	981,026	919,378	963,294	928,294	(35,000)	-5.4%
Total Revenue	770,793	914,679	981,026	919,378	963,294	928,294	(35,000)	-5.4%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	770,793	914,679	981,026	919,378	963,294	928,294	(35,000)	-5.4%
Expenditures:								
General Government	388,657	504,325	984,893	901,320	671,511	661,511	(10,000)	-32.8%
Total Expenditures	388,657	504,325	984,893	901,320	671,511	661,511	(10,000)	-32.8%
Transfers Out	87,846	115,185	150,038	120,000	111,363	111,363	-	-25.8%
Total Uses	476,503	619,510	1,134,931	1,021,320	782,874	772,874	(10,000)	-31.9%
Ending Assigned Fund Balance	\$ 2,635,201	\$ 2,930,370	\$ 2,776,465	\$ 2,828,428	\$ 3,008,848	\$ 2,983,848	\$ (25,000)	7.5%
<i>Net Change in Fund Balance</i>	<i>\$ 294,290</i>	<i>\$ 295,169</i>	<i>\$ (153,905)</i>	<i>\$ (101,942)</i>	<i>\$ 180,420</i>	<i>\$ 155,420</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
EMPLOYEE HOUSING FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Interest Earnings	\$ 140,348	\$ 131,004	\$ 109,000	\$ 103,000	\$ 99,000	\$ 99,000	\$ -	-9.2%
Rents - 955 Maple Way	18,348	21,372	22,920	22,920	22,920	22,920	-	0.0%
Rents - 930 Simon Lane	21,300	23,976	26,376	26,376	28,776	28,776	-	9.1%
Rents - 940 Simon Lane	20,583	28,501	30,120	22,590	30,120	30,120	-	0.0%
Rents - 685 East Hansen	20,700	16,846	-	30,120	30,120	30,120	-	---
Rents - 145 West Hansen	50,248	65,323	66,138	69,765	74,820	74,820	-	13.1%
Rents - 410 Scott Lane	19,500	23,796	26,196	26,196	28,596	28,596	-	9.2%
Rents - 455 Vine Street	56,754	72,489	90,960	54,911	74,220	74,220	-	-18.4%
Rents- Virginian Condos	34,752	40,800	45,600	45,600	45,840	45,840	-	0.5%
Rents - 145/149 East Pearl	41,316	42,923	40,092	40,092	40,092	40,092	-	0.0%
Rents - West Snow King Housing	303,082	354,305	371,232	370,000	370,000	370,000	-	-0.3%
Master Leases	43,437	92,934	152,392	107,808	118,790	83,790	(35,000)	-45.0%
Miscellaneous Income	425	410	-	-	-	-	-	---
Total Miscellaneous Revenue	770,793	914,679	981,026	919,378	963,294	928,294	(35,000)	-5.4%
Total Employee Housing Fund	\$ 770,793	\$ 914,679	\$ 981,026	\$ 919,378	\$ 963,294	\$ 928,294	\$ (35,000)	-5.4%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
EMPLOYEE HOUSING FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Property Management Services	\$ 1,140	\$ 3,839	\$ 10,000	\$ -	\$ 10,000	\$ -	(10,000)	-100.0%
Professional Services	2,687	41,507	85,000	64,000	51,000	51,000	-	-40.0%
Applicances & R&M	3,823	9,874	7,000	7,000	15,000	15,000	-	114.3%
R&M - 955 Maple Way	9,738	7,717	8,237	6,536	8,916	8,916	-	8.2%
R&M - 915 Simon Lane	8,106	(7,645)	-	-	-	-	-	---
R&M - 930 Simon Lane	14,890	9,476	8,261	8,267	8,717	8,717	-	5.5%
R&M - 940 Simon Lane	10,130	11,079	9,539	8,294	34,001	34,001	-	256.4%
R&M - 675 East Hansen	23,770	20,233	13,809	13,809	14,321	14,321	-	3.7%
R&M - 685 East Hansen	14,128	20,077	17,318	13,612	17,971	17,971	-	3.8%
R&M - 145 West Hansen	30,245	20,890	30,708	27,230	38,262	38,262	-	24.6%
R&M - 410 Scott Lane	6,110	8,287	7,522	6,560	7,822	7,822	-	4.0%
R&M - 455 Vine Street	15,865	29,346	31,844	28,584	48,680	48,680	-	52.9%
R&M - Virginian Condos	14,474	14,813	29,395	23,209	15,824	15,824	-	-46.2%
R&M - 145/149 East Pearl	4,618	5,478	6,380	3,380	6,648	6,648	-	4.2%
R&M - West Snow King Housing	54,150	39,410	59,840	48,516	85,511	85,511	-	42.9%
R&M - 910 Smith Lane	393	-	-	-	-	-	-	---
Master Leases	125,924	246,054	284,818	181,156	136,440	136,440	-	-52.1%
Energy & Other Improvements	-	-	2,000	-	-	-	-	-100.0%
Property Insurance	32,508	23,733	23,222	23,167	25,398	25,398	-	9.4%
Wapiti Lane	7,086	-	65,000	-	-	-	-	-100.0%
Radon Remediation	8,872	157	10,000	2,000	10,000	10,000	-	0.0%
Revolving Rights Purchase	-	-	-	275,000	-	-	-	---
Subdivision Expenses	-	-	30,000	-	-	-	-	-100.0%
Capital Projects:								
675 East Hansen			155,000	71,000	-	-	-	-100.0%
Painting 675 and 685 E Hansen Rental Housing Units			90,000	90,000	-	-	-	-100.0%
Snow King Housing Replace Heaters			-	-	25,000	25,000	-	---
New Irrigation System Controllers			-	-	12,000	12,000	-	---
Renovate Town Rentals			-	-	100,000	100,000	-	---
Total Employee Housing Assistance	388,657	504,325	984,893	901,320	671,511	661,511	(10,000)	-32.8%
Transfer to General Fund	87,846	115,185	150,038	120,000	111,363	111,363	-	-25.8%
Total Transfers Out	87,846	115,185	150,038	120,000	111,363	111,363	-	-25.8%
Total Employee Housing Fund	\$ 476,503	\$ 619,510	\$ 1,134,931	\$ 1,021,320	\$ 782,874	\$ 772,874	\$ (10,000)	-31.9%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
ANIMAL CARE 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	\$ 536,074	\$ 570,435	\$ 531,486	\$ 531,486	\$ 561,206	\$ 561,206		
Revenues:								
Miscellaneous Revenue	95,753	127,600	60,200	134,720	110,000	110,000	-	82.7%
Total Revenue	95,753	127,600	60,200	134,720	110,000	110,000	-	82.7%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	95,753	127,600	60,200	134,720	110,000	110,000	-	82.7%
Expenditures:								
Public Safety	-	-	20,000	5,000	50,000	30,000	(20,000)	50.0%
Total Expenditures	-	-	20,000	5,000	50,000	30,000	(20,000)	50.0%
Transfers Out	61,392	166,549	100,000	100,000	103,000	103,000	-	3.0%
Total Uses	61,392	166,549	120,000	105,000	153,000	133,000	(20,000)	10.8%
Ending Restricted Fund Balance	\$ 570,435	\$ 531,486	\$ 471,686	\$ 561,206	\$ 518,206	\$ 538,206	\$ 20,000	14.1%
<i>Net Change in Fund Balance</i>	<i>\$ 34,361</i>	<i>\$ (38,949)</i>	<i>\$ (59,800)</i>	<i>\$ 29,720</i>	<i>\$ (43,000)</i>	<i>\$ (23,000)</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
ANIMAL CARE FUND
REVENUES AND OTHER SOURCES**

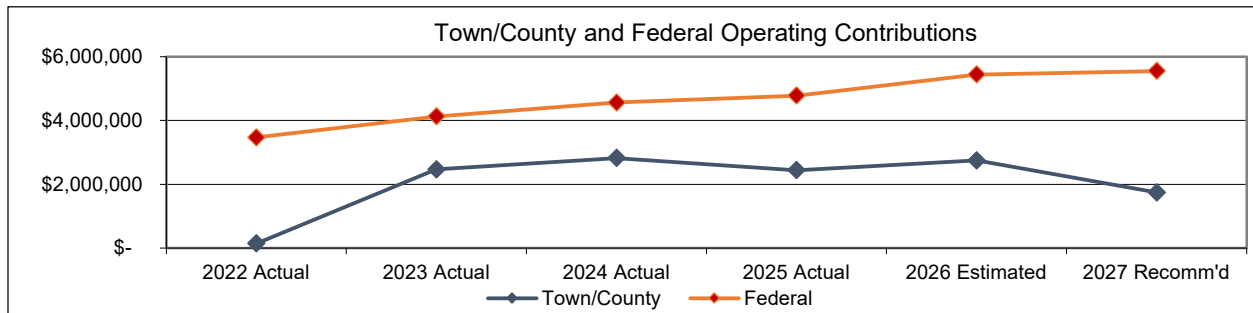
REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Miscellaneous	\$ 95,144	\$ 125,970	\$ 60,000	\$ 124,720	\$ 100,000	\$ 100,000	\$ -	66.7%
Interest Earnings	609	1,630	200	10,000	10,000	10,000	-	4900.0%
Total Miscellaneous Revenue	95,753	127,600	60,200	134,720	110,000	110,000	-	82.7%
Total Animal Care Fund	\$ 95,753	\$ 127,600	\$ 60,200	\$ 134,720	\$ 110,000	\$ 110,000	\$ -	82.7%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
ANIMAL CARE FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Operating Expenditures	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 20,000	\$ -	\$ (20,000)	-100.0%
Outdoor Kennel Resurfacing	-	-	-	-	30,000	30,000	-	---
Total Animal Care	-	-	20,000	5,000	50,000	30,000	(20,000)	50.0%
Transfers to General Fund	61,392	166,549	100,000	100,000	103,000	103,000	-	3.0%
Total Transfers Out	61,392	166,549	100,000	100,000	103,000	103,000	-	3.0%
Total Animal Care Fund	\$ 61,392	\$ 166,549	\$ 120,000	\$ 105,000	\$ 153,000	\$ 133,000	\$ (20,000)	10.8%

**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	\$ 4,469,193	\$ 4,469,193		
Revenues:								
Intergovernmental	10,885,982	6,302,062	12,582,917	9,205,849	11,444,954	10,907,583	(537,371)	-13.3%
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	11,195,672	13,887,707	13,350,336	(537,371)	-10.7%
Transfers In	2,614,309	1,154,767	1,118,768	1,269,445	809,744	698,492	(111,252)	-37.6%
Total Sources	15,486,148	10,114,341	16,063,270	12,465,117	14,697,451	14,048,828	(648,623)	-12.5%
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	\$ 4,469,193	\$ 2,149,465	\$ 2,152,576	\$ 3,111	-14.3%
<i>Net Change in Fund Balance</i>	<i>\$ 1,372,535</i>	<i>\$ 1,082,864</i>	<i>\$ (1,715,882)</i>	<i>\$ 240,247</i>	<i>\$ (2,319,728)</i>	<i>\$ (2,316,617)</i>		



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
START BUS SYSTEM FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
FTA/Wyoming 5311 Grant	\$ 3,786,593	\$ 4,434,474	\$ 4,185,700	\$ 4,979,449	\$ 5,401,075	\$ 5,030,582	\$ (370,493)	20.2%
FTA/Wyoming 5311 CARES	383,236	-	-	-	-	-	-	---
FTA/Idaho 5311 Grant	253,761	197,920	300,078	300,078	335,700	335,700	-	11.9%
FTA/Idaho 5311 CARES	137,223	146,508	159,922	159,922	185,000	185,000	-	15.7%
FTA/Idaho 5311 Grand Targhee Grant	226,566	153,819	266,300	266,300	300,000	300,000	-	12.7%
BUILD Grant - Stilson	290,877	-	-	-	-	-	-	---
BUILD Grant - Buses	2,433,441	5,164	1,542,000	-	1,580,812	1,580,812	-	2.5%
WYDOT 5304 - Airport Planning Grant	45,518	355	-	-	-	-	-	---
Teton County - WYDOT Funds for BUILD	119,341	-	-	-	-	-	-	---
FTA 5339/WY Capital - Buses	-	-	4,066,000	1,505,353	2,103,750	2,103,750	-	-48.3%
FTA 5339/ ID Capital - Buses	1,145,148	-	-	-	-	-	-	---
FTA 5339/WY Capital - Facility	-	-	312,000	312,000	324,000	324,000	-	3.8%
Teton County - Operations	1,363,828	1,317,228	1,483,017	1,483,017	1,214,617	1,047,739	(166,878)	-29.4%
Teton County - Capital	700,450	46,594	267,900	199,730	-	-	-	-100.0%
Total Intergovernmental Revenue	10,885,982	6,302,062	12,582,917	9,205,849	11,444,954	10,907,583	(537,371)	-13.3%
Transit Fares	262,867	289,592	305,000	305,000	335,500.00	335,500	-	10.0%
Star Valley Passes	90,536	79,867	72,000	72,000	80,000.00	80,000	-	11.1%
Star Valley Ticket	8,341	13,808	10,000	10,000	15,000.00	15,000	-	50.0%
Teton Valley Pass	67,131	69,752	70,000	70,000	75,000.00	75,000	-	7.1%
Teton Valley Ticket	10,814	17,603	10,000	10,000	15,000.00	15,000	-	50.0%
On Demand Fares	-	-	-	-	120,000.00	120,000	-	---
Transit Contract Fares	711,943	821,139	697,500	697,500	700,000	700,000	-	0.4%
JH Airport	90,036	38,456	18,000	18,000	-	-	-	-100.0%
Airport Fares	52,940	85,868	80,000	80,000	-	-	-	-100.0%
START Advertising	9,595	7,557	7,500	7,500	20,000	20,000	-	166.7%
Teton Village Area 2 1% Transfer Fee	719,343	955,923	784,510	500,000	900,000	900,000	-	14.7%
Short Term Rental Impact Fee	6,651	-	89,190	5,000	5,000	5,000	-	-94.4%
Total Charges for Services	2,030,197	2,379,565	2,143,700	1,775,000	2,265,500	2,265,500	-	5.7%
Interest Earnings	(205,152)	67,862	32,000	85,930	79,200	79,200	-	147.5%
Contributions & Donations	-	-	3,000	-	3,000	3,000	-	0.0%
Primary Leases	156,687	202,045	182,885	128,893	95,053	95,053	-	-48.0%
Miscellaneous Income	4,125	8,040	-	-	-	-	-	---
Total Miscellaneous Revenue	(44,340)	277,947	217,885	214,823	177,253	177,253	-	-18.6%
General Fund - Operations	349,800	24,125	-	-	-	-	-	---
General Fund - Capital	805,321	-	-	-	-	-	-	---
Lodging Tax Fund - Operations	1,039,964	1,122,082	1,118,768	1,269,445	809,744	698,492	(111,252)	-37.6%
Lodging Tax Fund - Capital	419,224	8,560	-	-	-	-	-	---
Total Transfers In	2,614,309	1,154,767	1,118,768	1,269,445	809,744	698,492	(111,252)	-37.6%
Total START Bus System Fund	\$ 15,486,148	\$ 10,114,341	\$ 16,063,270	\$ 12,465,117	\$ 14,697,451	\$ 14,048,828	\$ (648,623)	-12.5%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
START BUS SYSTEM FUND
ADMINISTRATION EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 421,547	\$ 412,329	\$ 485,086	\$ 487,591	\$ 591,522	\$ 591,522	-	21.9%
Buyout - Compensated Absences	2,448	7,528	9,377	9,377	11,375	11,375	-	21.3%
Overtime	1,581	871	2,500	2,500	2,650	2,650	-	6.0%
Holiday Pay - PTO Buyback	3,530	1,802	2,500	2,500	3,000	3,000	-	20.0%
FICA & Medicare	33,528	30,585	38,209	38,209	46,554	46,554	-	21.8%
Health Insurance	104,312	105,891	72,093	84,712	98,251	99,056	805	37.4%
Vision Insurance	942	647	613	613	883	883	-	44.0%
Dental Insurance	4,883	3,599	2,901	2,901	5,287	5,287	-	82.2%
Wyoming Retirement	70,538	67,967	81,921	81,921	101,387	101,387	-	23.8%
Workers' Compensation	7,393	8,628	6,196	6,256	7,586	7,586	-	22.4%
State Unemployment	328	1,902	2,203	2,203	2,705	2,705	-	22.8%
Disability/Life Insurance	2,620	2,142	2,964	2,964	3,703	3,703	-	24.9%
General/Office Supplies	6,947	8,632	10,000	10,000	10,500	10,500	-	5.0%
Postage	47	84	150	150	150	150	-	0.0%
Printing & Publication	14,173	8,644	18,000	18,000	15,000	15,000	-	-16.7%
Advertising	9,539	43,573	55,600	55,600	70,600	70,600	-	27.0%
Dues & Subscriptions	1,688	1,605	2,500	2,500	2,000	2,000	-	-20.0%
Utilities	57,253	49,658	65,000	65,000	75,000	75,000	-	15.4%
Water and Sewer Charges	5,038	6,781	17,000	17,000	25,000	25,000	-	47.1%
Professional Services	101,773	246,450	177,000	177,000	40,000	40,000	-	-77.4%
Build Grant - Teton County	62,775	-	-	-	-	-	-	---
Planning Grant - Airport Feasibility	56,897	-	-	-	-	-	-	---
Saas	70,027	43,000	189,000	145,000	156,000	156,000	-	-17.5%
Employee Recognition	9,065	9,192	12,000	12,000	13,000	10,000	(3,000)	-16.7%
Physicals	2,697	2,489	3,500	3,500	3,500	3,500	-	0.0%
Drug and Alcohol Testing	2,915	5,623	7,600	7,600	6,000	6,000	-	-21.1%
Credit Card Fees	11,357	9,785	11,400	11,180	11,280	11,280	-	-1.1%
Repair & Maint - Buildings	171,804	169,069	141,400	141,400	176,000	173,000	(3,000)	22.3%
Repair & Maint - Stilson Transit Center	-	-	-	-	67,000	67,000	-	---
Training, Travel, & Meetings	10,032	4,376	14,000	14,000	29,900	24,600	(5,300)	75.7%
Employee Recruitment	15,479	56,898	35,000	45,000	60,000	55,000	(5,000)	57.1%
Employee Housing	271,338	268,157	144,472	163,716	179,851	179,851	-	24.5%
Town-Wide IT Charge	91,119	98,447	113,218	113,218	139,774	139,774	-	23.5%
Departmental Software	-	-	5,400	5,400	5,400	5,400	-	0.0%
Property Insurance	73,136	76,605	77,056	76,880	84,422	84,422	-	9.6%
Liability Insurance	2,729	3,426	3,467	3,331	6,424	6,424	-	85.3%
Total START Bus Administration	\$ 1,701,478	\$ 1,756,385	\$ 1,809,326	\$ 1,809,222	\$ 2,051,704	\$ 2,036,209	\$ (15,495)	12.5%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
START BUS SYSTEM FUND
OPERATIONS EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 825,789	\$ 957,015	\$ 1,267,456	\$ 1,010,000	\$ 1,317,469	\$ 1,241,988	(75,481)	-2.0%
Salaries & Wages - Supervisor	377,446	341,559	447,169	345,000	486,835	486,835	-	8.9%
Salaries & Wages - Part-Time	1,123,654	1,104,112	1,347,966	1,080,000	1,317,851	1,317,851	-	-2.2%
Buyout - Compensated Absences	9,987	10,380	32,276	5,000	34,698	33,247	(1,451)	3.0%
Overtime	165,813	165,738	160,000	270,000	120,000	120,000	-	-25.0%
Overtime - Supervisor	54,178	48,344	15,000	50,000	15,000	-	(15,000)	-100.0%
Holiday Pay	28,493	33,070	30,000	35,000	30,000	30,000	-	0.0%
FICA & Medicare	194,643	199,884	252,440	203,000	254,122	247,089	(7,033)	-2.1%
Health Insurance	525,551	527,169	441,400	518,662	518,618	522,869	4,251	18.5%
Vision Insurance	4,366	4,176	3,739	3,739	3,333	3,333	-	-10.9%
Dental Insurance	21,359	19,931	17,782	17,782	18,193	18,193	-	2.3%
Wyoming Retirement	236,879	238,427	326,819	252,000	338,143	323,375	(14,768)	-1.1%
Workers' Compensation	56,899	61,724	41,181	34,000	41,438	40,292	(1,146)	-2.2%
State Unemployment	2,141	24,389	30,296	30,296	28,469	28,469	-	-6.0%
Disability/Life Insurance	11,479	11,308	15,081	14,731	14,277	14,277	-	-5.3%
Uniforms	1,616	4,440	8,000	8,000	9,000	9,000	-	12.5%
Operating Supplies	8,681	9,871	8,500	8,500	10,000	10,000	-	17.6%
Radio Services	4,428	1,700	6,500	6,500	6,500	6,500	-	0.0%
TV Shuttle - Salt Lake Express	222,715	354,900	421,000	385,000	422,500	-	(422,500)	-100.0%
Microtransit - East Jackson	1,228,618	1,302,109	1,467,000	1,467,000	1,700,000	1,600,000	(100,000)	9.1%
Van Pool	-	-	-	54,400	90,400	90,400	-	---
Repair & Maint - Vehicles	130	4,270	6,500	6,500	66,500	66,500	-	923.1%
Repair & Maint - Shop Parts	327,982	389,993	338,566	389,808	340,102	340,102	-	0.5%
Repair & Maint - Shop Labor	245,122	250,377	355,704	405,572	275,200	275,200	-	-22.6%
Petroleum Products	459,722	375,951	457,317	352,156	536,750	536,750	-	17.4%
Trash Collections	25,584	25,127	25,000	25,000	30,000	30,000	-	20.0%
Grand Targhee Grant Administration	226,606	153,690	266,300	266,300	300,000	300,000	-	12.7%
Liability Insurance	158,612	263,418	237,956	228,825	225,387	225,387	-	-5.3%
Facility Lease	74,630	71,834	86,400	86,400	86,400	86,400	-	0.0%
Bus & Battery Leases	431,438	70,000	-	-	-	-	-	---
Total START Bus Operations	\$ 7,054,561	\$ 7,024,906	\$ 8,113,348	\$ 7,559,171	\$ 8,637,185	\$ 8,004,057	\$ (633,128)	-1.3%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
START BUS SYSTEM FUND
CAPITAL EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Capital Equipment	\$ 4,722,063	\$ 96,788	\$ 7,000,000	\$ 2,000,000	\$ 5,325,000	\$ 5,325,000	\$ -	-23.9%
New Buses	9,865	-	-	-	-	-	-	
ITS Technology	370,528	-	-	-	-	-	-	
Tahoe- supervisory replacement	29,000	-	40,000	40,000	-	-	-	
Radio System	2,328	90,713	-	-	-	-	-	
OTR Coach - diesel (2)	4,310,342	6,075	1,800,000	1,800,000	-	-	-	
ADA Bus (1)	-	-	160,000	160,000	-	-	-	
40 foot bus - diesel (4)			3,140,220	-	2,820,000	2,820,000	-	
40 foot bus - hybrid (2)			1,859,780	-	2,200,000	2,200,000	-	
Automatic Passenger Counters					250,000	250,000	-	
Bus Garage Floor Sweeper					55,000	55,000	-	
Capital Improvements	501,424	-	390,000	390,000	790,000	790,000	-	102.6%
Office Space Conversion	128,328	-	-	-	-	-	-	
Bus Shelter (3)	-	-	390,000	390,000	390,000	390,000	-	
Bus Wash Bay System					350,000	350,000	-	
Bus Roof Repairs					50,000	50,000	-	
Stilson (Traffic Signal/TSP)	8,238	-	-	-	-	-	-	
Stilson Transit Center	364,858	-	-	-	-	-	-	
Total START Bus Capital Outlay	5,223,487	96,788	7,390,000	2,390,000	6,115,000	6,115,000	-	-17.3%
Indirect Cost Allocation	134,087	153,398	466,478	466,478	213,290	210,179	(3,111)	-54.9%
Total START Bus Interfund Transfer	134,087	153,398	466,478	466,478	213,290	210,179	(3,111)	-54.9%
Total START Bus System	\$ 14,113,613	\$ 9,031,477	\$ 17,779,152	\$ 12,224,871	\$ 17,017,179	\$ 16,365,445	\$ (651,734)	-8.0%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
LODGING TAX 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 Fund Balance	\$ 816,420	\$ 280,079	\$ 594,917	\$ 594,917	\$ 822,272	\$ 822,272		
Revenues:								
Intergovernmental	1,453,950	1,433,347	1,476,000	1,476,000	1,490,000	1,490,000	-	0.9%
Miscellaneous	16,198	12,132	21,700	20,800	28,800	28,800	-	32.7%
Total Revenue	1,470,148	1,445,479	1,497,700	1,496,800	1,518,800	1,518,800	-	1.4%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	1,470,148	1,445,479	1,497,700	1,496,800	1,518,800	1,518,800	-	1.4%
Expenditures:								
Culture & Recreation	547,301	-	-	-	1,131,912	1,231,912	100,000	---
Total Expenditures	547,301	-	-	-	1,131,912	1,231,912	100,000	---
Transfers Out	1,459,188	1,130,642	1,118,768	1,269,445	809,744	698,492	(111,252)	-37.6%
Total Uses	2,006,489	1,130,642	1,118,768	1,269,445	1,941,656	1,930,404	(11,252)	72.5%
Ending Fund Balance	\$ 280,079	\$ 594,917	\$ 973,849	\$ 822,272	\$ 399,416	\$ 410,668	\$ 11,252	-57.8%
<i>Net Change in Fund Balance</i>	<i>\$ (536,341)</i>	<i>\$ 314,838</i>	<i>\$ 378,932</i>	<i>\$ 227,355</i>	<i>\$ (422,856)</i>	<i>\$ (411,604)</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
LODGING TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Lodging Tax - 30% Visitor	\$ 1,453,950	\$ 1,433,347	\$ 1,476,000	\$ 1,476,000	\$ 1,490,000	\$ 1,490,000	-	0.9%
Jackson Travel & Toursim Board	-	-	-	-	-	-	-	---
Total Intergovernmental Revenue	1,453,950	1,433,347	1,476,000	1,476,000	1,490,000	1,490,000	-	0.9%
Interest Earnings	16,198	12,132	21,700	20,800	28,800	28,800	-	32.7%
Total Miscellaneous Revenue	16,198	12,132	21,700	20,800	28,800	28,800	-	32.7%
Total Sources	\$ 16,198	\$ 12,132	\$ 21,700	\$ 20,800	\$ 28,800	\$ 28,800	\$ -	32.7%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
LODGING TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Parks & Recreation Operations	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,100,000	\$ 100,000	---
Pathways Operations	47,301	-	-	-	131,912	131,912	-	---
Total Culture & Recreation	547,301	-	-	-	1,131,912	1,231,912	100,000	---
Transfer to Start Bus System	1,459,188	1,130,642	1,118,768	1,269,445	809,744	698,492	(111,252)	-45.0%
Total Transfers Out	1,459,188	1,130,642	1,118,768	1,269,445	809,744	698,492	(111,252)	-45.0%
Total Uses	\$ 2,006,489	\$ 1,130,642	\$ 1,118,768	\$ 1,269,445	\$ 1,941,656	\$ 1,930,404	\$ (11,252)	52.1%

TOWN OF JACKSON, WYOMING

**Proposed Budget
For the Fiscal Year Ending June 30, 2027**



CAPITAL PROJECT FUNDS

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CAPITAL PROJECTS FUND**

SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Beginning Fund Balance	\$ 15,288,975	\$ 6,505,995	\$ 8,650,510	\$ 8,650,510	\$ 9,800,481	\$ 9,800,481
Revenues:						
Intergovernmental	5,229,037	597,001	8,332,064	3,045,157	5,716,695	5,716,695
Licenses & Permits	-	357,699	250,000	300,000	250,000	250,000
Miscellaneous Revenue	725,331	506,891	332,950	466,000	592,000	592,000
Total Revenue	5,954,368	1,461,591	8,915,014	3,811,157	6,558,695	6,558,695
Transfers In	8,380,546	6,741,970	6,223,510	6,223,510	6,370,000	6,370,000
Total Sources	14,334,914	8,203,561	15,138,524	10,034,667	12,928,695	12,928,695
Expenditures:						
General Government			6,595,688	804,257	6,472,161	5,889,189
Public Safety			1,552,811	1,135,565	1,149,175	949,175
Public Works			6,455,344	5,340,974	3,826,090	3,714,090
Culture and Recreation			1,717,000	411,000	3,607,400	3,151,000
Transit			78,754	78,754	46,000	-
Capital Outlay - Prior Years	22,341,790	5,394,192				
Total Expenditures	22,341,790	5,394,192	16,399,597	7,770,550	15,100,826	13,703,454
Transfers Out	776,104	664,854	509,756	1,114,146	1,814,000	1,814,000
Total Uses	23,117,894	6,059,046	16,909,353	8,884,696	16,914,826	15,517,454
Assigned Fund Balance	6,505,995	8,650,510	6,688,454	9,620,254	4,904,123	6,301,495
Assigned - Fire/EMS					730,000	730,000
Assigned - Public Art	-	-	191,227	180,227	180,227	180,227
Ending Fund Balance	\$ 6,505,995	\$ 8,650,510	\$ 6,879,681	\$ 9,800,481	\$ 5,814,350	\$ 7,211,722
<i>Net Change in Fund Balance</i>	<i>\$ (8,782,980)</i>	<i>\$ 2,144,515</i>	<i>\$ (1,770,829)</i>	<i>\$ 1,149,971</i>	<i>\$ (3,986,131)</i>	<i>\$ (2,588,759)</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CAPITAL PROJECTS FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
State Shared-Annual Distribution			\$ 362,257	\$ 371,090	\$ 362,257	\$ 362,257
Homeland Security Grant			103,571	76,360	-	-
WYDOT - Broadway ADA Match			-	85,910	-	-
DOT EV CFI Grant			4,918,368	100,000	4,818,368	4,818,368
DOT EV CFI Grant - Town portion			529,200	-	529,200	529,200
DOT EV CFI Grant - CWC Match			6,870	-	6,870	6,870
Teton Cty- 2022 SPET Gregory			2,411,798	2,411,798	-	-
Intergovernmental Prior Years	5,229,037	597,001				
Total Intergovernmental Revenue	5,229,037	597,001	8,332,064	3,045,157	5,716,695	5,716,695
Encroachment Fees	-	357,699	250,000	300,000	250,000	250,000
Total Licenses & Permits	-	357,699	250,000	300,000	250,000	250,000
Interest Earnings	725,331	476,066	132,950	241,000	242,000	242,000
Contributions & Donations	-	17,671	-	25,000	-	-
CMI Donation	-	-	-	-	350,000	350,000
Pathways - E-bike donation		13,154	200,000	200,000	-	-
Total Miscellaneous Revenue	725,331	506,891	332,950	466,000	592,000	592,000
Transfer In - General Fund 5th Cent	6,434,838	5,715,283	6,223,510	6,223,510	5,970,000	5,970,000
Transfer In - IT Services	22,600	201,067	-	-	-	-
Transfer In - Water Fund Loan	961,554	412,810	-	-	400,000	400,000
Transfer In - Sewage Fund Loan	961,554	412,810	-	-	-	-
Total Transfers In	8,380,546	6,741,970	6,223,510	6,223,510	6,370,000	6,370,000
Total Capital Projects Fund	\$ 14,334,914	\$ 8,203,561	\$ 15,138,524	\$ 10,034,667	\$ 12,928,695	\$ 12,928,695

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Public Works:						
Annual Street Maintenance			\$ 1,610,962	\$ 1,518,547	\$ 1,643,181	\$ 1,643,181
Annual R&M - Boardwalks			112,200	112,200	114,444	114,444
Annual R&M-Paint Projects			94,554	90,000	96,445	96,445
North King Street Charter Bus & Gill Sidewalk (Water, Sewer) 550'-Lf			20,000	20,000	125,000	125,000
Vine St 770 LF			784,000	544,000	-	-
Gregory Lane (complete street)			2,411,798	2,411,798	-	-
Broadway Inlets At Jean, Gros Ventre			190,000	150,000	-	-
Broadway Inlets E. Broadway			-	-	265,000	265,000
Broadway ADA			910,000	240,000	1,000,000	1,000,000
Multi-Road Rebuild					100,000	-
Perry Street Paving (W/Sewer)					80,000	80,000
Daylighting Intersections					30,000	30,000
Facilities/Streetlights Dark Sky					150,000	150,000
Cemetery Privacy Fence			29,214	25,000	-	-
Cemetery Stairs Walkways			37,429	34,429	-	-
Tree Removal Existing Area			85,000	75,000	10,000	10,000
Placeholder Tc Long Term Direc			30,000	20,000	-	-
Stump Grinder					18,000	18,000
Flail Mulcher					12,000	-
Burial/Cremation Garden Development					80,000	80,000
General ROW Improvements			51,000	45,000	52,020	52,020
PW Yard Master Plan			5,787	5,000	-	-
PW Yard facility improvements			33,400	-	-	-
Seal PD Bay Roof Leaks			50,000	50,000	-	-
WyoLink Mobile Radios					50,000	50,000
Police Department:						
Police Department Tasers			24,000	24,000	-	-
Bomb Robot			103,571	77,000	-	-
Meridian Barriers			77,000	70,000	-	-
Dispatch (County)			556,115	565,115	565,115	565,115

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Fire Department:						
Fire/EMS (County)			644,205	393,000	584,060	384,060
Emergency Management (County)			147,920	6,450	-	-
Culture and Recreation:						
Parks & Recreation (County)			-	-	1,302,000	1,302,000
Public Arts Program Projects			60,000	11,000	49,000	49,000
Sk - Locker Room, Grandstands			1,200,000	-	1,500,000	1,500,000
SK - Building Automation Systems			-	-	25,000	25,000
SK - Replace Dry Fire System Ski Lounge			-	-	30,000	30,000
Pathways:						
TOJ Bicycle Network Improvements			100,000	100,000	100,000	-
SS4A - Implementation Projects					50,000	50,000
Deer Ridge Intersection Lighting					15,000	15,000
Rapid Flashing Beacon Signs (2 sets)					30,000	30,000
Pathways Annual Cap. Repairs					106,400	-
Pedestrian Foot Bridge					50,000	50,000
Seal Coating					50,000	50,000
E-Bike Safety Improvements			300,000	300,000	250,000	-
Bike Racks			7,000	-	-	-
USFWS Connector & North Cache			20,000	-	-	-
Scott Lane-Maple Way Bike/Ped			30,000	-	50,000	50,000
Transit:						
Build- Jorgenson 1 & 2			78,754	78,754	-	-
Joint Transportation Projects (County)					46,000	-

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Town-Wide:						
UPS Server IT Server Room			146,320	246,000	-	-
Core Maint (Solar Cells on roof)					550,000	-
Town Hall Paint and Stain					90,000	90,000
Town Hall Desk Armor - Front Desk					20,000	20,000
Council Chambers Lighting					50,000	-
Town Hall New Office/Breakroom					50,000	50,000
Town Irrigation Controllers					24,000	24,000
Security Upgrades for Council Chambers			70,000	47,550	-	-
Core Maintenance Facility			40,000	7,000	-	-
Climate Action Projects			16,500	-	-	-
Council Chambers AV Upgrade			308,000	354,000	-	-
Bunkhouse Sprinkler System			25,000	25,000	-	-
EV charging stations - Subaward			4,918,368	58,207	4,860,161	4,877,189
EV charging stations - Town			661,500	33,500	628,000	628,000
New Town Hall Generator			350,000	-	200,000	200,000
Facilities - commercial/reside			40,000	25,000	-	-
GLS Basement Building			20,000	8,000	-	-
Capital Outlays Prior Years	22,341,790	5,394,192				
Total Capital Outlay	22,341,790	5,394,192	16,399,597	7,770,550	15,100,827	13,703,454
Transfer to General Fund	-	-	20,000	20,000	-	-
Transfer to Central Equipment	31,000	-	35,000	35,000	75,000	75,000
Debt Service - Utility Funds	745,104	664,854	454,756	1,059,146	1,739,000	1,739,000
Total Transfers Out	776,104	664,854	509,756	1,114,146	1,814,000	1,814,000
Total Capital Projects Fund	\$ 23,117,894	\$ 6,059,046	\$ 16,909,353	\$ 8,884,696	\$ 16,914,827	\$ 15,517,454

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2014 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Beginning Fund Balance	\$ 3,242,287	\$ 3,266,139	\$ 3,091,481	\$ 3,091,481	\$ 2,291,062	\$ 2,291,062
Revenues:						
Miscellaneous Revenue	181,405	151,120	85,500	80,000	80,000	80,000
Total Revenue	181,405	151,120	85,500	80,000	80,000	80,000
Transfers In	-	-	-	-	-	-
Total Sources	181,405	151,120	85,500	80,000	80,000	80,000
Expenditures:						
Capital Outlay	157,553	325,778	880,419	880,419	-	-
Total Uses	157,553	325,778	880,419	880,419	-	-
Ending Fund Balance	\$ 3,266,139	\$ 3,091,481	\$ 2,296,562	\$ 2,291,062	\$ 2,371,062	\$ 2,371,062
<i>Net Change in Fund Balance</i>	<i>\$ 23,852</i>	<i>\$ (174,658)</i>	<i>\$ (794,919)</i>	<i>\$ (800,419)</i>	<i>\$ 80,000</i>	<i>\$ 80,000</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2014 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Interest Earnings	\$ 181,405	\$ 151,120	\$ 85,500	\$ 80,000	\$ 80,000	\$ 80,000
Total Miscellaneous Revenue	181,405	151,120	85,500	80,000	80,000	80,000
Total Spec Purpose Excise Tax Fund	\$ 181,405	\$ 151,120	\$ 85,500	\$ 80,000	\$ 80,000	\$ 80,000

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2014 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
North Cache Streetscape	\$ 9,250	\$ 1,500	\$ 3,000	\$ 3,000	\$ -	\$ -
Gregory Lane Complete St/Drainage	148,303	324,278	877,419	877,419	-	-
Total Capital Outlay	157,553	325,778	880,419	880,419	-	-
Total Spec Purpose Excise Tax Fund	\$ 157,553	\$ 325,778	\$ 880,419	\$ 880,419	\$ -	\$ -

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2016 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Beginning Fund Balance	\$ 334,003	\$ 351,408	\$ 366,620	\$ 366,620	\$ 359,620	\$ 359,620
Revenues:						
Miscellaneous Revenue	18,781	16,548	13,600	13,000	12,000	12,000
Total Sources	18,781	16,548	13,600	13,000	12,000	12,000
Expenditures:						
Capital Outlay	1,376	1,336	-	20,000	20,000	20,000
Total Expenditures	1,376	1,336	-	20,000	20,000	20,000
Transfers Out	-	-	-	-	-	-
Total Uses	1,376	1,336	-	20,000	20,000	20,000
Ending Fund Balance	\$ 351,408	\$ 366,620	\$ 380,220	\$ 359,620	\$ 351,620	\$ 351,620
<i>Net Change in Fund Balance</i>	<i>\$ 17,405</i>	<i>\$ 15,212</i>	<i>\$ 13,600</i>	<i>\$ (7,000)</i>	<i>\$ (8,000)</i>	<i>\$ (8,000)</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2016 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Interest Earnings	\$ 18,781	\$ 16,548	\$ 13,600	\$ 13,000	\$ 12,000	\$ 12,000
Total Miscellaneous Revenue	18,781	16,548	13,600	13,000	12,000	12,000
Total Spec Purpose Excise Tax Fund	\$ 18,781	\$ 16,548	\$ 13,600	\$ 13,000	\$ 12,000	\$ 12,000

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2016 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
West Broadway Landslide	\$ 1,376	\$ 1,336	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Total Capital Outlay	1,376	1,336	-	20,000	20,000	20,000
Total Spec Purpose Excise Tax Fund	\$ 1,376	\$ 1,336	\$ -	\$ 20,000	\$ 20,000	\$ 20,000

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2019 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Beginning Fund Balance	\$ 11,548,283	\$ 10,795,366	\$ 10,842,337	\$ 10,842,337	\$ 3,069,917	\$ 3,069,917
Revenues:						
Specific Purpose Excise Tax	2,882,540	-	-	-	-	-
Miscellaneous Revenue	633,557	501,435	200,000	111,000	107,000	107,000
Total Revenue	3,516,097	501,435	200,000	111,000	107,000	107,000
Transfers In	-	-	-	-	-	-
Total Sources	3,516,097	501,435	200,000	111,000	107,000	107,000
Expenditures:						
Capital Outlay	4,269,014	454,463	7,883,420	7,883,420	-	-
Total Uses	4,269,014	454,463	7,883,420	7,883,420	-	-
Ending Fund Balance	\$ 10,795,366	\$ 10,842,337	\$ 3,158,917	\$ 3,069,917	\$ 3,176,917	\$ 3,176,917
<i>Net Change in Fund Balance</i>	<i>\$ (752,917)</i>	<i>\$ 46,971</i>	<i>\$ (7,683,420)</i>	<i>\$ (7,772,420)</i>	<i>\$ 107,000</i>	<i>\$ 107,000</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2019 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Specific Purpose Excise Tax	\$ 2,882,540	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	2,882,540	-	-	-	-	-
Interest Earnings	633,557	501,435	200,000	111,000	107,000	107,000
Total Miscellaneous Revenue	633,557	501,435	200,000	111,000	107,000	107,000
Total Spec Purpose Excise Tax Fund	\$ 3,516,097	\$ 501,435	\$ 200,000	\$ 111,000	\$ 107,000	\$ 107,000

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2019 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Core Maintenance Facility	\$ 3,997,788	\$ 337,883	\$ -	\$ -	\$ -	\$ -
Thaw Well Design & Install	271,226	-	-	-	-	-
Gregory Lane Complete Street	-	116,580	7,883,420	7,883,420	-	-
Total Capital Outlay	4,269,014	454,463	7,883,420	7,883,420	-	-
Total Spec Purpose Excise Tax Fund	\$ 4,269,014	\$ 454,463	\$ 7,883,420	\$ 7,883,420	\$ -	\$ -

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2022 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Beginning Fund Balance	\$ -	\$ 522,013	\$ 533,771	\$ 533,771	\$ 2,012,771	\$ 2,012,771
Revenues:						
Specific Purpose Excise Tax	522,013	-	1,450,000	1,450,000	2,750,729	2,750,729
Miscellaneous Revenue	-	11,758	29,000	29,000	48,000	48,000
Total Revenue	522,013	11,758	1,479,000	1,479,000	2,798,729	2,798,729
Transfers In	-	-	-	-	-	-
Total Sources	522,013	11,758	1,479,000	1,479,000	2,798,729	2,798,729
Expenditures:						
Capital Outlay	-	-	50,000	-	-	-
Total Uses	-	-	50,000	-	-	-
Restricted Fund Balance	522,013	533,771	-	-	761,500	761,500
Restricted - Nelson Drive			1,962,771	2,012,771	4,050,000	4,050,000
Ending Fund Balance	\$ 522,013	\$ 533,771	\$ 1,962,771	\$ 2,012,771	\$ 4,811,500	\$ 4,811,500
<i>Net Change in Fund Balance</i>	<i>\$ 522,013</i>	<i>\$ 11,758</i>	<i>\$ 1,429,000</i>	<i>\$ 1,479,000</i>	<i>\$ 2,798,729</i>	<i>\$ 2,798,729</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2022 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
SPET - Employee Housing	\$ 522,013	\$ -	\$ 1,450,000	\$ 1,450,000	\$ 2,750,729	\$ 2,750,729
Total Taxes	522,013	-	1,450,000	1,450,000	2,750,729	2,750,729
Interest Earnings	-	11,758	29,000	29,000	48,000	48,000
Total Miscellaneous Revenue	-	11,758	29,000	29,000	48,000	48,000
Total Spec Purpose Excise Tax Fund	\$ 522,013	\$ 11,758	\$ 1,479,000	\$ 1,479,000	\$ 2,798,729	\$ 2,798,729

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
2022 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D
Teton County - Water Quality	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Total Capital Outlay	-	-	50,000	-	-	-
Total Spec Purpose Excise Tax Fund	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -

TOWN OF JACKSON, WYOMING

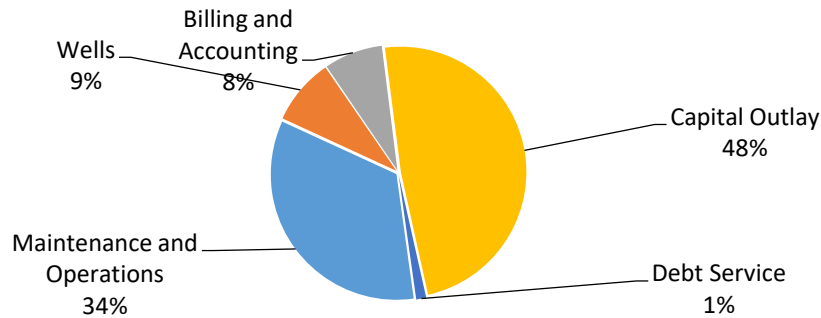
**Proposed Budget
For the Fiscal Year Ending June 30, 2027**



ENTERPRISE FUNDS

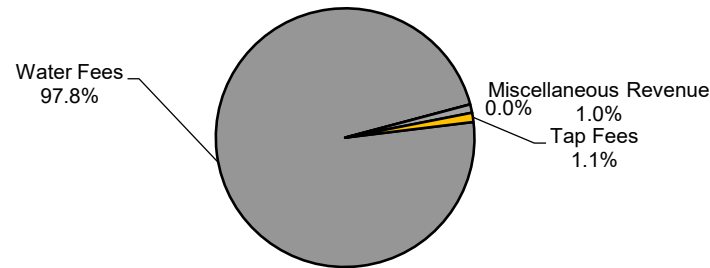
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
WATER FUND
REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Working Capital	\$7,528,923	\$8,145,665	\$7,364,470	\$7,364,470	\$1,291,844	\$1,291,844		
Intergovernmental	-	1,285,076	873,458	288,382	-	-	-	-100.0%
Charges for Services	3,487,287	3,812,224	3,533,101	3,713,000	4,442,101	4,442,101	-	25.7%
Miscellaneous Revenue	436,039	359,754	212,000	175,198	45,500	45,500	-	-78.5%
Total Revenue	3,923,326	5,457,054	4,618,559	4,176,580	4,487,601	4,487,601	-	-2.8%
Transfers In	372,552	332,427	124,756	740,146	1,339,000	1,339,000	-	973.3%
Total Sources	4,295,878	5,789,481	4,743,315	4,916,726	5,826,601	5,826,601	-	22.8%
Water Maintenance & Operation	1,007,279	1,229,522	1,729,427	1,545,845	1,874,697	1,780,789	(93,908)	3.0%
Water Wells	207,545	267,535	364,442	371,449	447,302	447,302	-	22.7%
Water Billing & Accounting	214,393	210,361	381,838	386,693	393,282	393,454	172	3.0%
Capital Outlay	436,122	3,536,306	8,702,703	7,657,916	2,555,819	2,533,319	(22,500)	-70.9%
Debt Service	66,970	66,970	66,970	66,970	66,970	66,970	-	0.0%
Total Expenditures	1,932,309	5,310,694	11,245,380	10,028,873	5,338,070	5,221,834	(116,236)	-53.6%
Transfers Out	1,746,827	1,259,982	960,479	960,479	1,473,682	1,462,693	(10,990)	52.3%
Total Uses	3,679,136	6,570,676	12,205,859	10,989,352	6,811,752	6,684,527	(127,226)	-45.2%
Ending Working Capital	\$8,145,665	\$7,364,470	-\$98,074	\$1,291,844	\$306,693	\$433,918	\$ 127,226	-542.4%
<i>Net Change in Working Capital</i>	<i>\$616,742</i>	<i>-\$781,195</i>	<i>-\$7,462,544</i>	<i>-\$6,072,626</i>	<i>-\$985,151</i>	<i>-\$857,926</i>		



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
WATER FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
SLIB - ARPA Zone 3 Supply	\$ -	\$ 1,285,076	\$ 873,458	\$ 288,382	\$ -	\$ -	\$ -	-100.0%
Total Intergovernmental	-	1,285,076	873,458	288,382	-	-	-	-100.0%
Water Usage Fees	1,933,158	2,678,222	2,500,000	2,600,000	3,125,000	3,125,000	-	25.0%
Water Base Fees	931,721	977,664	850,000	950,000	1,125,000	1,125,000	-	32.4%
Water Interest Charges	3,935	3,818	8,101	6,500	8,101	8,101	-	0.0%
Water Capacity Fees	557,848	108,028	125,000	100,000	125,000	125,000	-	0.0%
One-Time Payments	-	-	-	6,500	9,000	9,000	-	---
Water Tap/Meter Fees	60,625	44,492	50,000	50,000	50,000	50,000	-	0.0%
Total Charges for Services	3,487,287	3,812,224	3,533,101	3,713,000	4,442,101	4,442,101	-	25.7%
Interest Earnings	435,550	349,946	203,000	174,698	45,000	45,000	-	-77.8%
Miscellaneous Revenue	489	9,808	9,000	500	500	500	-	-94.4%
Total Miscellaneous Revenue	436,039	359,754	212,000	175,198	45,500	45,500	-	-78.5%
Transfer In - Capital Projects	372,552	332,427	124,756	740,146	1,339,000	1,339,000	-	973.3%
Total Transfers In	372,552	332,427	124,756	740,146	1,339,000	1,339,000	-	973.3%
Total Water Fund	\$ 4,295,878	\$ 5,789,481	\$ 4,743,315	\$ 4,916,726	\$ 5,826,601	\$ 5,826,601	\$ -	22.8%

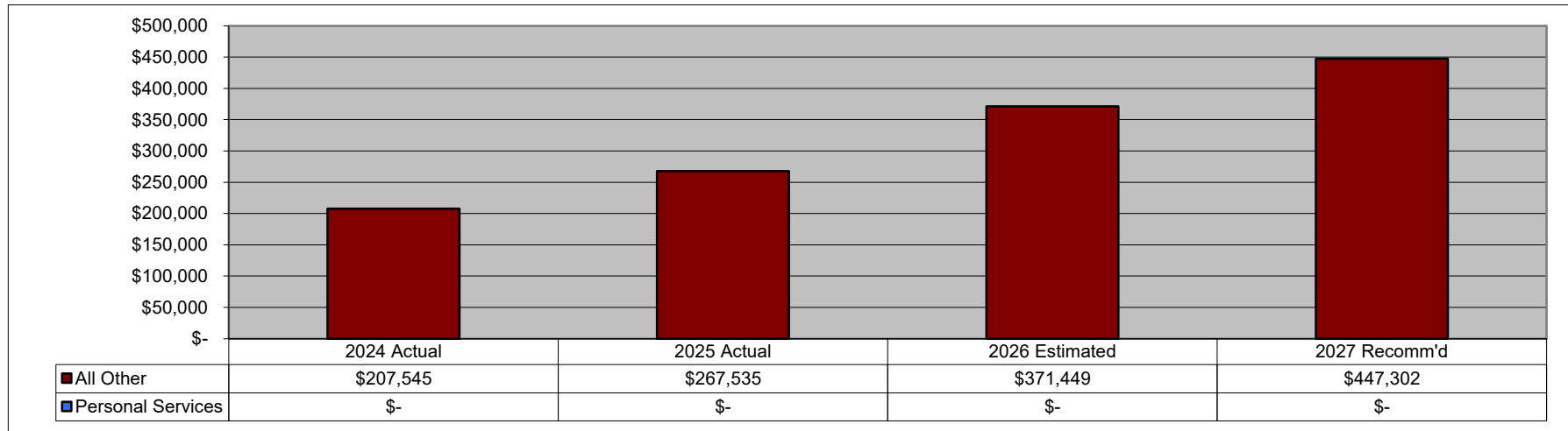


TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
WATER FUND
WATER MAINTENANCE & OPERATIONS

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 428,064	\$ 473,311	\$ 582,755	\$ 551,910	\$ 681,046	\$ 623,325	\$ (57,721)	7.0%
Buyout - Compensated Absences	6,563	3,865	11,207	9,377	13,097	11,987	(1,110)	7.0%
Overtime	16,914	21,168	20,000	27,500	25,000	25,000	-	25.0%
Holiday Pay - PTO Buyback	680	708	1,500	2,600	1,500	1,500	-	0.0%
FICA & Medicare	32,804	36,406	47,083	44,678	55,129	50,629	(4,500)	7.5%
Health Insurance	116,991	120,629	132,390	155,967	187,473	174,384	(13,089)	31.7%
Vision Insurance	1,221	1,228	1,202	1,202	1,555	1,420	(135)	18.1%
Dental Insurance	6,289	6,223	5,980	5,980	6,090	6,090	-	1.8%
Wyoming Retirement	74,594	81,037	102,672	97,901	121,589	111,668	(9,921)	8.8%
Workers' Compensation	9,734	9,487	7,384	6,992	8,677	7,944	(733)	7.6%
State Unemployment	198	2,563	3,437	3,437	3,647	3,376	(271)	-1.8%
Disability/Life Insurance	2,234	2,749	4,338	4,397	5,190	4,762	(428)	9.8%
General/Office Supplies	-	250	-	-	-	-	-	---
Uniforms	786	2,009	1,500	750	1,500	1,500	-	0.0%
Small Tools & Equipment <\$10K	5,461	4,635	15,000	13,000	15,000	15,000	-	0.0%
Water/Sewer Supplies	51,876	37,718	75,000	60,000	75,000	75,000	-	0.0%
Postage	-	19	700	250	500	500	-	-28.6%
Printing & Publication	333	-	30,000	800	2,500	2,500	-	-91.7%
Dues & Subscriptions	2,762	1,412	3,000	1,400	3,000	3,000	-	0.0%
Utilities	16,346	11,915	20,500	18,500	22,000	22,000	-	7.3%
Professional services	88,226	161,943	280,000	280,000	280,000	280,000	-	0.0%
Repair & Maint - Shop Parts	1,066	5,844	945	7,881	13,500	13,500	-	1328.6%
Repair & Maint - Shop Labor	2,439	9,298	2,730	6,898	5,520	5,520	-	102.2%
Repair & Maint - Machinery	2,468	1,534	5,000	1,500	5,000	5,000	-	0.0%
Petroleum Products	7,243	6,085	7,253	7,253	10,344	10,344	-	42.6%
Repairs & Maint - Water Tanks	122	16,396	30,000	5,000	30,000	30,000	-	0.0%
Repair & Maint - Dist Syst	29,389	104,644	200,000	100,000	150,000	150,000	-	-25.0%
Repair & Maint - Fire Hydrants	17,961	10,259	20,000	12,500	20,000	15,000	(5,000)	-25.0%
Repair & Maint - Buildings	12,695	21,906	25,000	25,000	25,000	25,000	-	0.0%
Uniform Cleaning	1,120	1,189	1,500	1,500	1,500	1,500	-	0.0%
Training, Travel, & Meetings	11,576	6,505	9,000	9,000	10,000	9,000	(1,000)	0.0%
Employee Recruitment	5,600	7,560	1,500	2,500	1,500	1,500	-	0.0%
IT Services	39,177	47,693	53,163	53,163	62,708	62,708	(0)	18.0%
Departmental Software	-	-	16,503	16,503	16,047	16,047	-	-2.8%
Property Insurance	11,298	6,701	6,541	6,525	7,316	7,316	-	11.8%
Liability Insurance	3,051	4,637	4,144	3,981	6,769	6,769	-	63.3%
Equipment Rental	-	-	500	-	-	-	-	-100.0%
Total Water Maint. & Operations	\$ 1,007,279	\$ 1,229,522	\$ 1,729,427	\$ 1,545,845	\$ 1,874,697	\$ 1,780,789	\$ (93,908)	3.0%

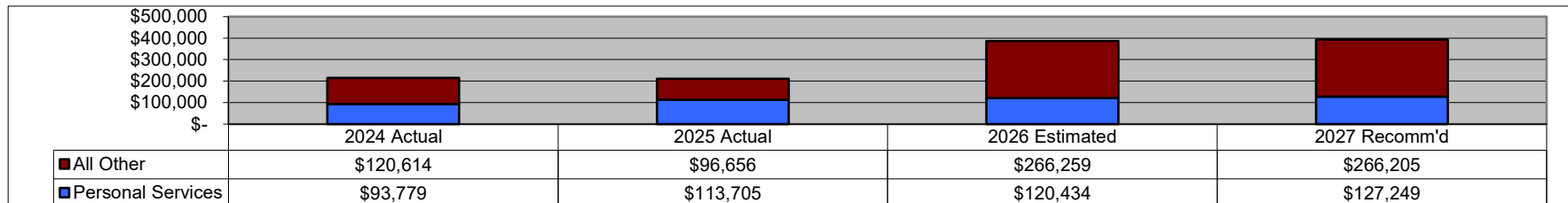
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
WATER FUND
WATER WELLS

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Small Tools & Equipment <\$10K	\$ 166	\$ 54	\$ 7,000	\$ 6,500	\$ 7,000	\$ 7,000	\$ -	0.0%
Water/Sewer Supplies	36,963	37,274	75,000	75,000	145,000	145,000	-	93.3%
Utilities	102,136	104,917	141,000	141,000	153,000	153,000	-	8.5%
Utilities - Thaw Wells	1,664	2,254	6,000	1,200	3,400	3,400	-	-43.3%
Water/Sewer - Refuge Easement	27,991	32,604	35,000	35,000	35,000	35,000	-	0.0%
Repair & Maint - Shop Parts	3,522	6,486	4,725	14,058	9,450	9,450	-	100.0%
Repair & Maint - Shop Labor	3,443	3,488	6,840	6,840	7,200	7,200	-	5.3%
Repair & Maint - Machinery	11,494	55,346	50,000	60,000	50,000	50,000	-	0.0%
Petroleum Products	1,642	3,297	7,880	7,880	5,225	5,225	-	-33.7%
Repair & Maint - Buildings	1,828	8,465	5,000	3,000	5,000	5,000	-	0.0%
EPA Sampling	4,736	1,251	15,000	10,000	15,000	15,000	-	0.0%
Property Insurance	11,960	12,100	10,997	10,971	12,027	12,027	-	9.4%
Total Water Wells	\$ 207,545	\$ 267,535	\$ 364,442	\$ 371,449	\$ 447,302	\$ 447,302	\$ -	22.7%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
WATER FUND
BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 59,127	\$ 70,256	\$ 72,826	\$ 72,826	\$ 76,224	\$ 76,224	\$ -	4.7%
Buyout - Compensated Absences	927	830	1,401	1,401	1,466	1,466	-	4.6%
Overtime	2,455	3,815	5,000	3,000	5,000	5,000	-	0.0%
Holiday Pay - PTO Buyback	367	386	-	-	-	-	-	---
FICA & Medicare	4,769	5,424	6,061	6,061	6,326	6,326	-	4.4%
Health Insurance	13,191	17,161	17,675	20,823	20,936	21,108	172	19.4%
Vision Insurance	118	136	136	136	136	136	-	0.0%
Dental Insurance	521	768	768	768	768	768	-	0.0%
Wyoming Retirement	10,640	12,347	13,427	13,427	14,175	14,175	-	5.6%
Workers' Compensation	1,053	1,444	808	808	840	840	-	4.0%
State Unemployment	66	564	551	551	541	541	-	-1.8%
Disability/Life Insurance	544	575	633	633	665	665	-	5.1%
General/Office Supplies	-	-	1,500	250	500	500	-	-66.7%
Water/Sewer Supplies	68,705	37,769	190,665	190,000	190,000	190,000	-	-0.3%
Banking Fees	9,893	12,412	12,500	15,000	15,000	15,000	-	20.0%
Credit Card Fees	15,273	19,529	21,000	20,000	20,000	20,000	-	-4.8%
Utility Billing Services	12,577	12,862	12,500	12,000	12,500	12,500	-	0.0%
Repair & Maint - Shop Parts	277	787	270	270	473	473	-	75.0%
Repair & Maint - Shop Labor	380	230	520	520	552	552	-	6.2%
Petroleum Products	803	1,109	884	884	1,313	1,313	-	48.5%
Uniform Cleaning	318	355	350	375	400	400	-	14.3%
Training, Travel, & Meetings	562	80	300	150	750	750	-	150.0%
IT Services	11,405	11,026	16,778	21,545	17,869	17,869	-	6.5%
Departmental Software	-	-	4,767	4,767	6,020	6,020	-	26.3%
Liability Insurance	422	497	518	498	828	828	-	59.8%
Total Water Billing & Accounting	\$ 214,393	\$ 210,361	\$ 381,838	\$ 386,693	\$ 393,282	\$ 393,454	\$ 172	3.0%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
WATER FUND
CAPITAL OUTLAY**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Capital Equipment	48,200	-	90,000	90,000	22,500	-	-	-100.0%
Prior year capital outlay	48,200	-						
Truck - Engineer FTE Request					22,500	-		
Chevy - K2500			90,000	90,000	-	-		
Capital Improvements	387,922	3,536,306	8,612,703	7,567,916	2,533,319	2,533,319	-	-70.6%
Prior Year Capital Improvements	387,922	3,536,306						
Lead/Copper Rule Insp Upgrades			200,000	50,000	50,000	50,000		
Zone 3 Tank Supply & Storage D			10,000	-	125,000	125,000		
Upper Snow King Estates			-	-	1,300,000	1,300,000		
W Kelly Water Line Replacement Design			-	-	85,000	85,000		
PRV Maintenance			-	-	125,000	125,000		
Well #9			462,414	462,414	-	-		
Vine Street			677,000	677,000	-	-		
PW Yard Fence			13,400	-	-	-		
Gregory Lane Water Line			2,848,319	2,000,000	848,319	848,319		
S. Millward Waterline			11,760	11,760	-	-		
Snow King Dr Line & Pump			85,000	85,000	-	-		
Well #10			3,780,745	3,778,577	-	-		
PW Yard Facility Improvements			33,400	-	-	-		
Meters for Thaw Wells 2, 3			18,500	6,000	-	-		
Snow King Water Tank Overflow			397,165	397,165	-	-		
New Thaw Wells SCADA Controls			75,000	100,000	-	-		
Total Capital Outlay	436,122	3,536,306	8,702,703	7,657,916	2,555,819	2,533,319	-	-70.9%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
WATER FUND
DEBT SERVICE**

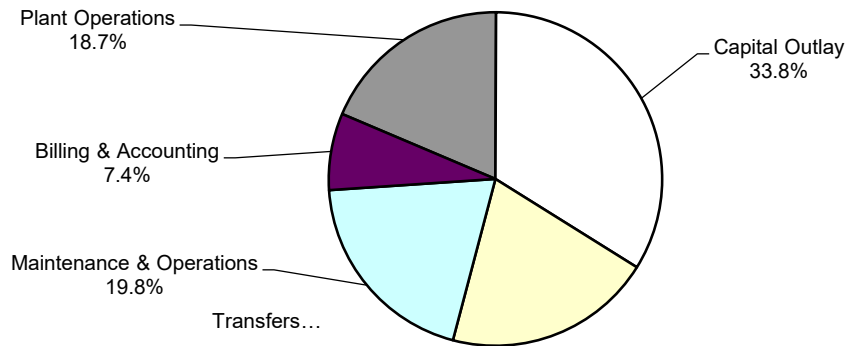
EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Loan Repay - Water Tanks	\$ 66,970	\$ 66,970	\$ 66,970	\$ 66,970	\$ 66,970	\$ 66,970	\$ -	0.0%
Total Debt Service	\$ 66,970	\$ 66,970	\$ 66,970	\$ 66,970	\$ 66,970	\$ 66,970	\$ -	0.0%

TRANSFERS OUT

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	ADJUSTMENT	% CHANGE FY26 AMEND
Indirect Cost Allocation - General	\$ 785,273	\$ 847,172	\$ 960,479	\$ 960,479	\$ 1,073,682	\$ 1,062,693	\$ (10,990)	10.6%
Transfer to Capital Projects - Loan	961,554	412,810	-	-	400,000	400,000	-	---
Total Interfund Transfers	\$ 1,746,827	\$ 1,259,982	\$ 960,479	\$ 960,479	\$ 1,473,682	\$ 1,462,693	\$ (10,990)	52.3%

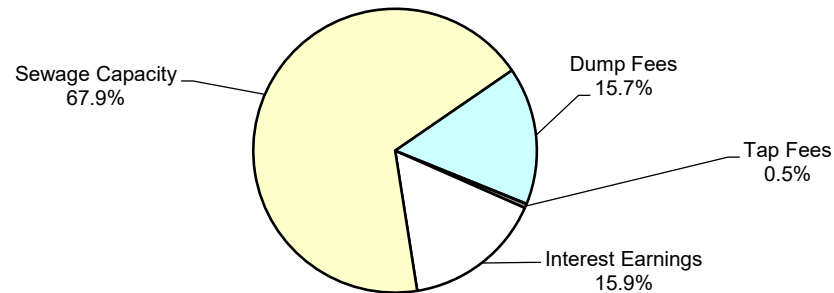
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
SEWAGE FUND
REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Working Capital	\$ 6,736,605	\$ 7,593,107	\$ 7,921,446	\$ 7,921,446	\$ 5,476,698	\$ 5,476,698		
Intergovernmental Revenue	12,600	34,800	10,000	13,000	10,000	10,000	-	0.0%
Charges for Services	4,330,426	3,237,721	3,517,000	3,123,000	3,564,000	3,564,000	-	1.3%
Miscellaneous Revenue	390,205	348,430	249,760	218,084	152,000	152,000	-	-39.1%
Total Revenue	4,733,231	3,620,951	3,776,760	3,354,084	3,726,000	3,726,000	-	-1.3%
Transfers In	372,552	332,427	330,000	319,000	400,000	400,000	-	21.2%
Total Sources	5,105,783	3,953,378	4,106,760	3,673,084	4,126,000	4,126,000	-	0.5%
Sewage Plant Operations	938,669	834,667	915,239	626,926	1,075,659	980,768	(94,891)	7.2%
Sewage Maintenance & Operations	613,174	852,859	966,477	925,038	1,041,413	1,042,034	621	7.8%
Sewage Billing & Accounting	211,156	205,716	374,795	303,989	391,105	391,277	172	4.4%
Capital Outlay	739,455	471,815	7,683,924	3,301,400	1,798,500	1,776,000	(22,500)	-76.9%
Total Expenditures	2,502,454	2,365,057	9,940,435	5,157,353	4,306,677	4,190,079	(116,598)	-57.8%
Transfers Out	1,746,827	1,259,982	960,479	960,479	1,073,682	1,062,693	(10,990)	10.6%
Total Uses	4,249,281	3,625,039	10,900,914	6,117,832	5,380,359	5,252,772	(127,588)	-51.8%
Ending Working Capital	\$ 7,593,107	\$ 7,921,446	\$ 1,127,292	\$ 5,476,698	\$ 4,222,339	\$ 4,349,926	\$ 127,588	285.9%
<i>Net Change in Working Capital</i>	<i>\$ 856,502</i>	<i>\$ 328,339</i>	<i>\$ (6,794,154)</i>	<i>\$ (2,444,748)</i>	<i>\$ (1,254,359)</i>	<i>\$ (1,126,772)</i>		



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
SEWAGE FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
WY Health Dept - COVID Testing	\$ 12,600	\$ 34,800	\$ 10,000	\$ 13,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Total Intergovernmental Revenue	12,600	34,800	10,000	13,000	10,000	10,000	-	0.0%
Sewer Usage Fees	1,278,215	1,346,245	1,260,000	1,267,000	1,400,000	1,400,000	-	11.1%
Sewer Base Fees	816,710	858,107	750,000	800,000	907,000	907,000	-	20.9%
Sewer Surcharge Fees	386,975	419,956	450,000	425,000	450,000	450,000	-	0.0%
Sewer Interest Charges	3,935	3,818	2,000	1,500	2,000	2,000	-	0.0%
Sewage Capacity Fees	1,676,690	481,453	900,000	425,000	650,000	650,000	-	-27.8%
One-Time Fees	25,000	-	-	-	-	-	-	---
Sewage Dump Fees	134,347	123,757	150,000	200,000	150,000	150,000	-	0.0%
Sewage Tap Fees	8,554	4,385	5,000	4,500	5,000	5,000	-	0.0%
Total Charges for Services	4,330,426	3,237,721	3,517,000	3,123,000	3,564,000	3,564,000	-	1.3%
Interest Earnings	389,905	348,430	249,760	217,439	152,000	152,000	-	-39.1%
Miscellaneous Revenue	300	-	-	645	-	-	-	---
Total Miscellaneous Revenue	390,205	348,430	249,760	218,084	152,000	152,000	-	-39%
Transfer in - Capital Projects	372,552	332,427	330,000	319,000	400,000	400,000	-	21.2%
Total Transfers In	372,552	332,427	330,000	319,000	400,000	400,000	-	21.2%
Total Sewer Fund	\$ 5,105,783	\$ 3,953,378	\$ 4,106,760	\$ 3,673,084	\$ 4,126,000	\$ 4,126,000	\$ -	0.5%



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
SEWAGE FUND
SEWAGE PLANT OPERATIONS

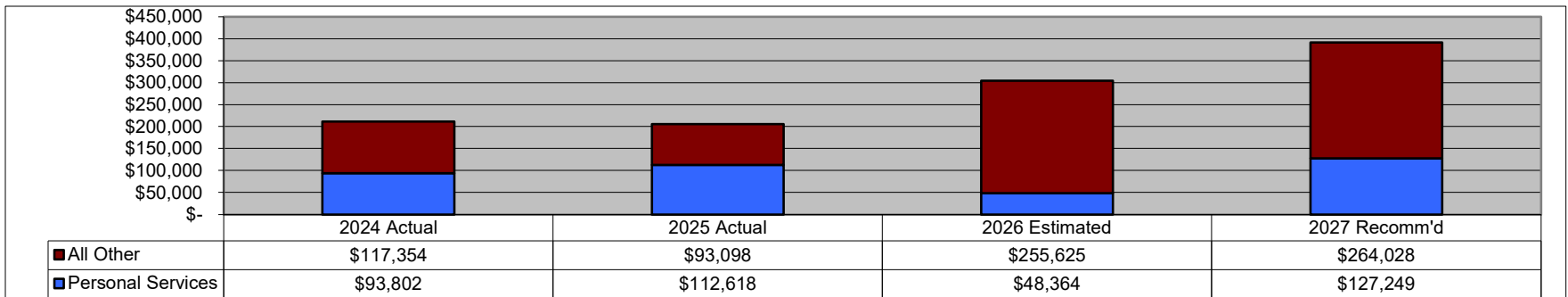
EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 333,041	\$ 277,750	\$ 282,914	\$ -	\$ 358,426	\$ 300,705	\$ (57,721)	6.3%
Buyout - Compensated Absences	2,062	1,704	5,441	5,441	6,893	5,783	(1,110)	6.3%
Overtime	6,238	4,764	6,500	6,000	6,500	6,500	-	0.0%
Holiday Pay - PTO Buyback	-	-	-	-	250	250	-	---
FICA & Medicare	25,198	19,290	22,576	22,576	28,463	23,963	(4,500)	6.1%
Health Insurance	66,697	43,520	44,826	52,827	67,601	53,530	(14,071)	19.4%
Vision Insurance	683	390	390	390	525	390	(135)	0.0%
Dental Insurance	3,501	1,999	1,999	1,999	1,539	1,539	-	-23.0%
Wyoming Retirement	57,466	43,427	49,038	49,038	62,600	52,679	(9,921)	7.4%
Workers' Compensation	9,304	8,848	3,675	3,675	4,634	3,901	(733)	6.1%
State Unemployment	243	1,573	1,559	1,559	1,802	1,531	(271)	-1.8%
Disability/Life Insurance	3,364	2,936	2,140	2,140	2,610	2,181	(429)	1.9%
Uniforms	311	1,042	400	250	400	400	-	0.0%
Small Tools & Equipment <\$10K	1,832	733	1,500	650	1,000	1,000	-	-33.3%
Water/Sewer Supplies	9,386	16,216	14,000	11,000	14,000	14,000	-	0.0%
Postage	166	98	250	150	250	250	-	0.0%
Printing & Publication	5,918	-	5,000	3,000	5,000	5,000	-	0.0%
Dues & Subscriptions	747	352	700	700	1,200	1,200	-	71.4%
Utilities	152,043	145,274	165,000	180,000	185,000	185,000	-	12.1%
Professional Services	117,825	137,209	150,000	125,000	150,000	145,000	(5,000)	-3.3%
Repair & Maint - Shop Parts	8,882	10,740	7,089	7,089	4,050	4,050	-	-42.9%
Repair & Maint - Shop Labor	9,621	2,311	3,610	6,553	5,000	5,000	-	38.5%
Repair & Maint - Machinery	9,861	10,331	10,000	12,000	15,000	15,000	-	50.0%
Petroleum Products	3,459	3,180	6,320	6,320	8,325	8,325	-	31.7%
Repair & Maint - Office	15	109	150	50	150	150	-	0.0%
Repair & Maint - Buildings	22,576	12,821	25,000	25,000	25,000	25,000	-	0.0%
Dust Abatement	-	6,392	7,500	7,500	7,500	7,500	-	0.0%
Trash Collection	12,822	8,194	9,000	7,500	9,000	9,000	-	0.0%
Uniform Cleaning	694	686	700	900	900	900	-	28.6%
Training, Travel, & Meetings	4,048	636	5,000	6,000	8,500	7,500	(1,000)	50.0%
Employee Recruitment	-	-	1,000	-	1,000	1,000	-	0.0%
IT Services	43,439	42,549	41,146	41,146	39,786	39,786	-	-3.3%
Departmental Software	-	-	12,743	12,743	20,830	20,830	-	63.5%
Property Insurance	24,946	27,707	25,861	25,797	28,459	28,459	-	10.0%
Liability Insurance	2,281	1,886	2,012	1,933	3,266	3,266	-	62.3%
Equipment Rental	-	-	200	-	200	200	-	0.0%
Total Sewer Plant Operations	\$ 938,669	\$ 834,667	\$ 915,239	\$ 626,926	\$ 1,075,659	\$ 980,768	\$ (94,891)	7.2%

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
SEWAGE FUND
SEWAGE MAINTENANCE & OPERATIONS

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 230,500	\$ 397,352	\$ 445,748	\$ 433,000	\$ 482,859	\$ 482,636	\$ (223)	8.3%
Buyout - Compensated Absences	1,100	2,154	8,572	8,332	9,286	9,281	(5)	8.3%
Overtime	13,525	14,424	12,000	13,500	15,000	15,000	-	25.0%
Holiday Pay - PTO Buyback	1,067	-	1,000	1,000	1,000	1,000	-	0.0%
FICA & Medicare	18,075	32,146	35,750	34,775	38,873	38,856	(17)	8.7%
Health Insurance	61,642	106,836	106,631	125,664	110,146	111,049	903	4.1%
Vision Insurance	619	1,045	1,030	1,030	968	968	-	-6.0%
Dental Insurance	3,164	5,304	5,202	5,202	4,737	4,737	-	-8.9%
Wyoming Retirement	39,691	70,227	78,119	76,219	85,809	85,773	(36)	9.8%
Workers' Compensation	2,618	4,940	5,513	5,640	6,001	6,000	(1)	8.8%
State Unemployment	90	2,624	2,704	2,704	2,657	2,657	-	-1.7%
Disability/Life Insurance	2,063	2,677	3,471	3,069	3,540	3,540	-	2.0%
Uniforms	120	557	400	400	400	400	-	0.0%
Small Tools & Equipment <\$10K	403	1,261	6,500	3,500	3,500	3,500	-	-46.2%
Water/Sewer Supplies	6,402	1,999	7,000	7,000	7,000	7,000	-	0.0%
Sewer Saddles	2,998	2,766	4,000	3,000	4,000	4,000	-	0.0%
Professional Services	44,781	22,153	35,000	35,000	35,000	35,000	-	0.0%
Repair & Maint - Shop Parts	2,761	3,672	8,209	8,209	12,825	12,825	-	56.2%
Repair & Maint - Shop Labor	2,637	2,683	6,630	6,630	8,280	8,280	-	24.9%
Repair & Maint - Machinery	16,108	20,284	30,000	30,000	35,000	35,000	-	16.7%
Petroleum Products	5,969	4,593	3,832	3,832	6,900	6,900	-	80.1%
Repair & Maint - System	99,643	96,373	100,000	60,000	100,000	100,000	-	0.0%
Uniform Cleaning	792	748	800	800	800	800	-	0.0%
Training, Travel, & Meetings	3,388	1,680	3,000	1,500	3,000	3,000	-	0.0%
IT Services	46,989	46,295	34,374	34,374	41,141	41,141	-	19.7%
Departmental Software	-	-	12,504	12,504	11,707	11,707	-	-6.4%
Property Insurance	4,546	5,224	5,118	5,109	5,543	5,543	-	8.3%
Liability Insurance	1,483	2,842	3,170	3,045	5,241	5,241	-	65.3%
Equipment Rental	-	-	200	-	200	200	-	0.0%
Total Maintenance & Operations	\$ 613,174	\$ 852,859	\$ 966,477	\$ 925,038	\$ 1,041,413	\$ 1,042,034	\$ 621	7.8%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
SEWAGE FUND
SEWAGE BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 59,127	\$ 69,869	\$ 72,826	\$ -	\$ 76,224	\$ 76,224	\$ -	4.7%
Buyout - Compensated Absences	927	830	1,401	1,401	1,466	1,466	-	4.6%
Overtime	2,455	3,054	4,000	4,000	5,000	5,000	-	25.0%
Holiday Pay - PTO Buyback	367	386	-	-	-	-	-	---
FICA & Medicare	4,788	5,461	5,984	5,984	6,326	6,326	-	5.7%
Health Insurance	13,191	17,161	17,675	20,830	20,936	21,108	172	19.4%
Vision Insurance	118	136	136	136	136	136	-	0.0%
Dental Insurance	521	768	768	768	768	768	-	0.0%
Wyoming Retirement	10,640	12,350	13,266	13,266	14,175	14,175	-	6.9%
Workers' Compensation	1,053	1,444	795	795	840	840	-	5.7%
State Unemployment	71	584	551	551	541	541	-	-1.8%
Disability/Life Insurance	544	575	633	633	665	665	-	5.1%
General/Office Supplies	-	-	500	150	250	250	-	-50.0%
Water/Sewer Supplies	68,705	37,769	190,665	190,000	190,000	190,000	-	-0.3%
Banking Fees	9,878	12,412	12,500	12,500	15,000	15,000	-	20.0%
Credit Card Fees	15,792	19,540	21,000	22,000	24,000	24,000	-	14.3%
Utility Billing Services	12,577	12,862	12,500	12,000	12,500	12,500	-	0.0%
Repair & Maint - Shop Parts	277	787	270	270	473	473	-	75.0%
Repair & Maint - Shop Labor	380	230	520	520	552	552	-	6.2%
Petroleum Products	803	1,109	884	884	1,313	1,313	-	48.5%
Uniform Cleaning	318	355	350	300	400	400	-	14.3%
Training, Travel, & Meetings	467	80	700	150	750	750	-	7.1%
IT Services	7,735	7,457	12,486	12,486	8,265	13,984	5,719	12.0%
Departmental Software	-	-	3,867	3,867	9,698	3,979	(5,719)	2.9%
Liability Insurance	422	497	518	498	828	828	-	59.8%
Total Sewer Billing & Accounting	\$ 211,156	\$ 205,716	\$ 374,795	\$ 303,989	\$ 391,105	\$ 391,277	\$ 172	4.4%



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
SEWAGE FUND
CAPITAL OUTLAY

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Capital Equipment	\$ -	\$ -	\$ 500,000	\$ 488,000	\$ 22,500	\$ -	\$ (22,500)	-100.0%
Prior year capital outlay	-	-						
Truck - Engineer FTE Request			-	-	22,500	-		
Freightliner - Sewer Jet Truck			500,000	488,000	-	-		
Capital Improvements	739,455	471,815	7,183,924	2,813,400	1,776,000	1,776,000	-	-75.3%
Prior Year Capital Improvements	739,455	471,815	-	-				
Gregory Lane (Complete St)			5,657,124	2,500,000	-	-		
Vine Street			500,000	200,000	-	-		
Broadway/N King alley			880,000	-	-	-		
PW Yard master plan			13,400	13,400	-	-		
PW Yard Facility Improvements			33,400	-	-	-		
WWTP Upgrade Alternatives			50,000	50,000	-	-		
Manhole Lining Trunk Line			50,000	35,915	51,000	51,000		
Smart Cover Pilot			-	14,085	20,000	20,000		
Perry Street Sewer Upgrade			-	-	1,200,000	1,200,000		
WWTP Drying Bed Design			-	-	35,000	35,000		
Flat Creek/Karns sewer study,			-	-	45,000	45,000		
Snow King and Maple Way			-	-	325,000	325,000		
Aeroaters			-	-	100,000	100,000		
Total Capital Outlay	\$ 739,455	\$ 471,815	\$ 7,683,924	\$ 3,301,400	\$ 1,798,500	\$ 1,776,000	\$ (22,500)	-76.9%

TRANSFERS OUT

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Indirect Cost Allocation - General	\$ 785,273	\$ 847,172	\$ 960,479	\$ 960,479	\$ 1,073,682	\$ 1,062,693	\$ (10,990)	10.6%
Transfer to Capital Projects - Loan	961,554	412,810	-	-	-	-	-	---
Total Interfund Transfers	\$ 1,746,827	\$ 1,259,982	\$ 960,479	\$ 960,479	\$ 1,073,682	\$ 1,062,693	\$ (10,990)	10.6%

TOWN OF JACKSON, WYOMING

**Proposed Budget
For the Fiscal Year Ending June 30, 2027**



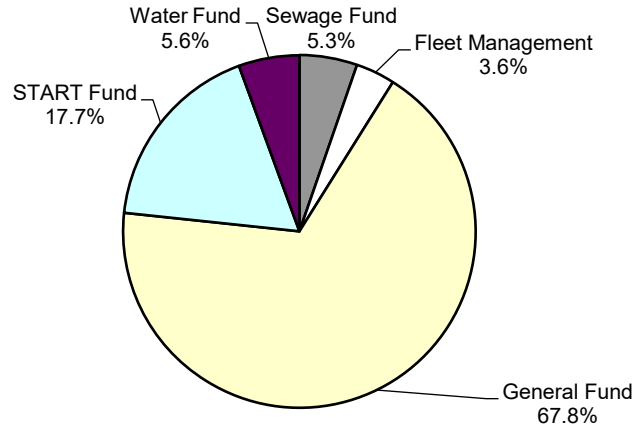
INTERNAL SERVICE FUNDS

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
EMPLOYEE INSURANCE FUND**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Working Capital	\$ 2,211,171	\$ 2,474,556	\$ 1,265,355	\$ 1,265,355	\$ 912,749	\$ 912,749		
Revenues:								
Charges for Services	2,896,215	2,950,988	2,958,916	3,458,916	3,663,118	3,662,335	(783)	23.8%
Miscellaneous Revenue	144,347	94,664	74,000	37,000	32,000	32,000	-	-56.8%
Total Revenue	3,040,562	3,045,652	3,032,916	3,495,916	3,695,118	3,694,335	(783)	21.8%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	3,040,562	3,045,652	3,032,916	3,495,916	3,695,118	3,694,335	(783)	21.8%
Expenditures:								
Insurance Claims and Premiums	2,663,101	4,106,465	4,136,800	3,811,110	4,069,151	4,069,151	-	-1.6%
Professional Services	23,139	29,843	27,460	37,412	24,480	24,480	-	-10.9%
Total Expenditures	2,686,240	4,136,308	4,164,260	3,848,522	4,093,631	4,093,631	-	-1.7%
Transfers Out	90,937	118,545	-	-	-	-	-	---
Total Uses	2,777,177	4,254,853	4,164,260	3,848,522	4,093,631	4,093,631	-	-1.7%
Ending Working Capital	\$ 2,474,556	\$ 1,265,355	\$ 134,011	\$ 912,749	\$ 514,236	\$ 513,453	\$ (783)	283.1%
<i>Net Change in Working Capital</i>	<i>\$ 263,385</i>	<i>\$ (1,209,201)</i>	<i>\$ (1,131,344)</i>	<i>\$ (352,606)</i>	<i>\$ (398,513)</i>	<i>\$ (399,296)</i>		

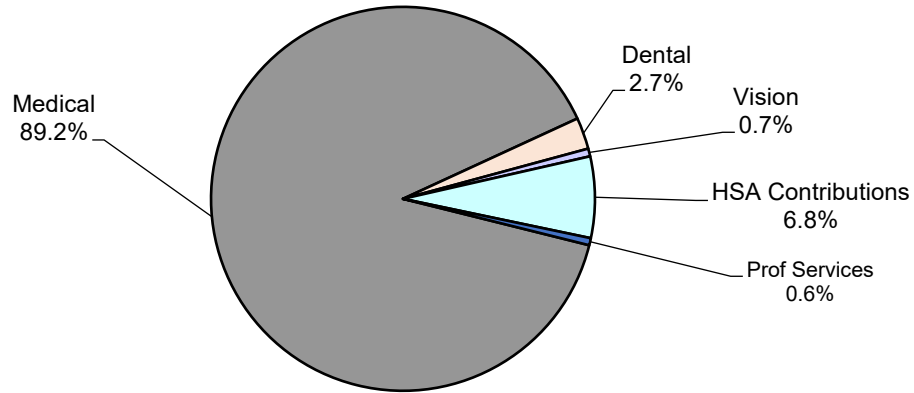
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
EMPLOYEE INSURANCE FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
General Fund Service Charge	\$ 1,816,174	\$ 1,849,228	\$ 1,978,952	\$ 2,313,357	\$ 2,463,390	\$ 2,482,705	\$ 19,315	25.5%
START Fund Service Charge	661,413	661,413	531,898	621,779	644,565	649,621	5,056	22.1%
Water Fund Service Charge	138,331	143,383	158,151	184,875	216,958	203,906	(13,052)	28.9%
Sewage Fund Service Charge	150,136	174,397	178,657	208,847	207,356	194,225	(13,131)	8.7%
Fleet Management Service Charge	130,161	122,567	111,258	130,058	130,849	131,878	1,029	18.5%
Total Charges for Services	2,896,215	2,950,988	2,958,916	3,458,916	3,663,118	3,662,335	(783)	23.8%
Miscellaneous Revenue	144,347	94,664	74,000	37,000	32,000	32,000	-	-56.8%
Total Miscellaneous Revenue	144,347	94,664	74,000	37,000	32,000	32,000	-	-56.8%
Transfers In - General Fund	-	-	-	-	-	-	-	---
Total Sources	\$ 3,040,562	\$ 3,045,652	\$ 3,032,916	\$ 3,495,916	\$ 3,695,118	\$ 3,694,335	\$ (783)	21.8%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
EMPLOYEE INSURANCE FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Medical Expenditures	\$ 2,493,499	\$ 4,263,874	\$ 2,780,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ -	-2.9%
Medical TPA/Stop Loss	1,085,794	898,513	1,257,300	1,309,010	1,452,415	1,452,415	-	15.5%
Medical Claims Reimbursement	(1,286,998)	(1,422,259)	(300,000)	(600,000)	(500,000)	(500,000)	-	66.7%
Medical Excise Tax	1,705	1,829	1,000	1,000	1,000	1,000	-	0.0%
Health Savings Contributions	237,491	242,765	267,500	267,000	280,000	280,000	-	4.7%
Dental Expenditures	102,260	91,291	100,000	100,000	100,000	100,000	-	0.0%
Dental TPA	7,940	8,182	8,000	7,700	8,736	8,736	-	9.2%
Vision Insurance	21,410	22,270	23,000	26,400	27,000	27,000	-	17.4%
Professional Services	23,139	29,843	27,460	37,412	24,480	24,480	-	-10.9%
Total Expenditures	2,686,240	4,136,308	4,164,260	3,848,522	4,093,631	4,093,631	-	-1.7%
Transfer to General Fund	90,937	118,545	-	-	-	-	-	---
Total Transfers Out	90,937	118,545	-	-	-	-	-	---
Total Uses	\$ 2,686,240	\$ 4,136,308	\$ 4,164,260	\$ 3,848,522	\$ 4,093,631	\$ 4,093,631	\$ -	-1.7%

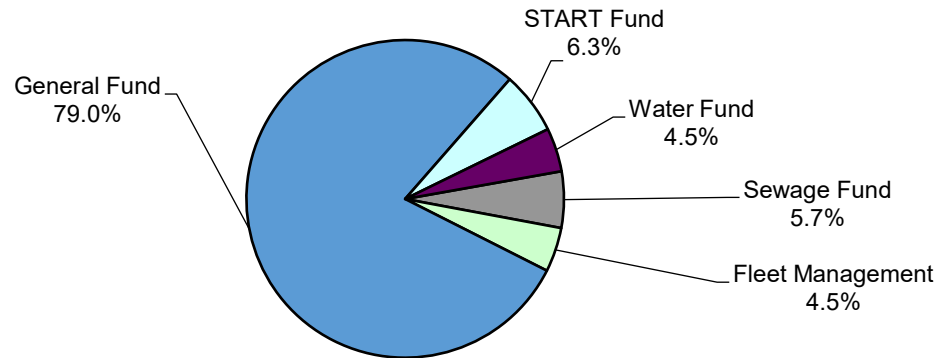


**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
INFORMATION TECHNOLOGY SERVICES FUND**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Working Capital	\$ 1,122,766	\$ 600,010	\$ 449,978	\$ 449,978	\$ 537,633	\$ 537,633		
Revenues:								
Charges for Services	1,407,861	1,498,171	2,079,154	2,079,154	2,298,857	2,298,857	-	10.6%
Miscellaneous Revenue	42,850	19,851	13,200	13,000	19,000	19,000	-	43.9%
Total Revenue	1,450,711	1,518,022	2,092,354	2,092,154	2,317,857	2,317,857	-	10.8%
Transfers In	66,069	-	-	-	-	-	-	---
Total Sources	1,516,780	1,518,022	2,092,354	2,092,154	2,317,857	2,317,857	-	10.8%
Expenditures:								
Current Expenditures	1,427,172	1,466,987	1,936,756	1,759,499	2,240,520	2,167,770	(72,750)	11.9%
Capital Outlay	589,764	-	224,000	245,000	89,000	17,000	(72,000)	-92.4%
Total Expenditures	2,016,936	1,466,987	2,160,756	2,004,499	2,329,520	2,184,770	(144,750)	1.1%
Transfers Out	22,600	201,067	-	-	-	-	-	---
Total Uses	2,039,536	1,668,054	2,160,756	2,004,499	2,329,520	2,184,770	(144,750)	1.1%
Ending Working Capital	\$ 600,010	\$ 449,978	\$ 381,576	\$ 537,633	\$ 525,970	\$ 670,720	\$ 144,750	75.8%
<i>Net Change in Working Capital</i>	<i>\$ (522,756)</i>	<i>\$ (150,032)</i>	<i>\$ (68,402)</i>	<i>\$ 87,655</i>	<i>\$ (11,663)</i>	<i>\$ 133,087</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
INFORMATION TECHNOLOGY SERVICES FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
General Fund Service Charges	\$ 1,118,080	\$ 1,170,815	\$ 1,659,355	\$ 1,659,355	\$ 1,815,314	\$ 1,815,314	\$ -	9.4%
START Fund Service Charges	91,119	98,447	118,618	118,618	145,174	145,174	-	22.4%
Water Fund Service Charges	50,582	58,719	91,212	91,212	102,644	102,644	-	12.5%
Sewage Fund Service Charges	98,163	96,301	117,120	117,120	131,427	131,427	-	12.2%
Fleet Mgmt. Service Charges	49,917	73,889	92,849	92,849	104,298	104,298	-	12.3%
Total Charges for Services	1,407,861	1,498,171	2,079,154	2,079,154	2,298,857	2,298,857	-	10.6%
Interest Earnings	42,850	19,851	13,200	13,000	19,000	19,000	-	43.9%
Total Miscellaneous Revenue	42,850	19,851	13,200	13,000	19,000	19,000	-	43.9%
Transfer In - General Fund	66,069	-	-	-	-	-	-	---
Total Transfers In	66,069	-	-	-	-	-	-	---
Total Sources	\$ 1,516,780	\$ 1,518,022	\$ 2,092,354	\$ 2,092,154	\$ 2,317,857	\$ 2,317,857	\$ -	10.8%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
INFORMATION TECHNOLOGY SERVICES FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
General/Office Supplies	\$ 554	\$ 1,286	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	-100.0%
Small Tools & Equipment <\$10K	224,934	230,445	220,000	220,000	216,900	216,900	-	-1.4%
Internet Service	940	38,368	13,100	11,260	36,574	36,574	-	179.2%
Printer Maintenance Services	19,101	23,655	25,000	18,000	20,000	18,000	(2,000)	-28.0%
Professional Services	24,829	12,853	20,000	20,000	20,000	5,000	(15,000)	-75.0%
Communications Maintenance	206,241	210,855	184,200	172,361	187,790	187,790	-	1.9%
Contract Maintenance	950,573	949,525	1,469,456	1,312,878	1,759,256	1,703,506	(55,750)	15.9%
Total Current Expenditures	1,427,172	1,466,987	1,936,756	1,759,499	2,240,520	2,167,770	(72,750)	11.9%
Capital Outlay	589,764	-						
Microsoft Exchange to Cloud Hosted			35,000	-	-	-		
Distributed Internet Services Aggregation Platform			30,000	90,000	-	-		
Network Monitoring Platform			20,000	40,000	-	-		
Managed Security Services Platform			80,000	80,000	-	-		
Engineering Trimble Base Station Replacement (\$11200 IT Services, re			24,000	-	-	-		
Town-wide Security Camera Platform Expansion			35,000	35,000	-	-		
AI platforms for leadership and key office staff					17,000	17,000		
Artificial Intelligence (AI) "chatbot" implementation for public					12,000	-	(12,000)	
Security Cameras for Various Town Facilities					60,000	-	(60,000)	
Total Capital Outlay	589,764	-	224,000	245,000	89,000	17,000	(72,000)	-92.4%
Transfer to Capital Projects	22,600	201,067	-	-	-	-	-	
Total Capital Outlay	22,600	201,067	-	-	-	-	(144,000)	---
Total Expenditures	\$ 2,039,536	\$ 1,668,054	\$ 2,160,756	\$ 2,004,499	\$ 2,329,520	\$ 2,184,770	\$ (144,750)	1.1%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CENTRAL EQUIPMENT FUND**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Working Capital	\$ 1,098,484	\$ 1,037,044	\$ 476,207	\$ 476,207	\$ 192,382	\$ 192,382		
Revenues:								
Charges for Services	702,500	799,400	777,000	777,000	802,600	802,600	-	3.3%
Miscellaneous Revenue	57,614	27,785	11,300	5,000	7,000	7,000	-	-38.1%
Total Revenue	760,114	827,185	788,300	782,000	809,600	809,600	-	2.7%
Transfers In	31,000	-	35,000	35,000	75,000	75,000	-	114.3%
Total Sources	791,114	827,185	823,300	817,000	884,600	884,600	-	7.4%
Capital Outlay:								
General Government	-	-	34,000	34,000	-	-	-	-100.0%
Public Safety	563,444	435,989	407,746	407,746	628,000	593,000	(241,500)	-5.2%
Public Works	289,109	952,033	715,555	659,079	141,500	141,500	206,500	-51.4%
Total Expenditures	852,553	1,388,022	1,157,301	1,100,825	769,500	734,500	(35,000)	-36.5%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	852,553	1,388,022	1,157,301	1,100,825	769,500	734,500	(35,000)	-36.5%
Ending Working Capital	\$ 1,037,044	\$ 476,207	\$ 142,206	\$ 192,382	\$ 307,482	\$ 342,482	\$ 35,000	140.8%
<i>Net Change in Working Capital</i>	<i>\$ (61,439)</i>	<i>\$ (560,837)</i>	<i>\$ (334,001)</i>	<i>\$ (283,825)</i>	<i>\$ 115,100</i>	<i>\$ 150,100</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CENTRAL EQUIPMENT FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
General Government	\$ 11,800	\$ 31,300	\$ 31,900	\$ 31,900	\$ 32,900	\$ 32,900	\$ -	3.1%
Public Safety	301,100	325,900	288,500	288,500	322,200	322,200	-	11.7%
Public Works	389,600	442,200	456,600	456,600	447,500	447,500	-	-2.0%
Total Charges for Services	702,500	799,400	777,000	777,000	802,600	802,600	-	3.3%
Miscellaneous Revenue	57,614	27,785	11,300	5,000	7,000	7,000	-	-38.1%
Total Revenue	57,614	27,785	11,300	5,000	7,000	7,000	-	-38.1%
Transfer from Capital Projects	31,000	-	35,000	35,000	75,000	75,000	-	114.3%
Total Transfers In	31,000	-	35,000	35,000	75,000	75,000	-	114.3%
Total Sources	\$ 791,114	\$ 827,185	\$ 823,300	\$ 817,000	\$ 884,600	\$ 884,600	\$ -	7.4%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
CENTRAL EQUIPMENT FUND
EXPENDITURES AND OTHER USES**

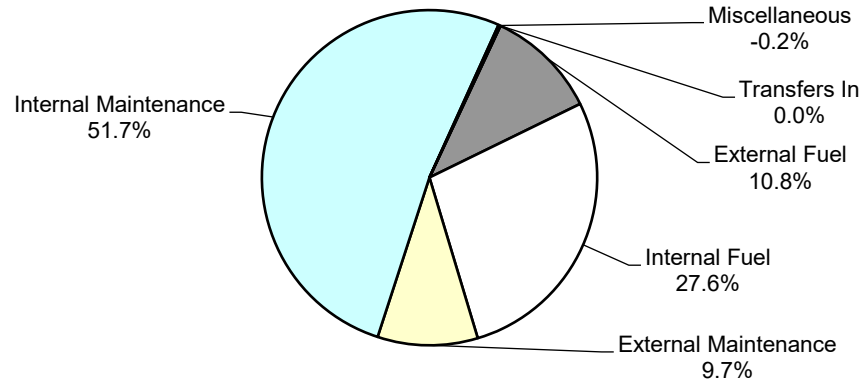
EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Capital Outlay:								
Public Safety	\$ 563,444	\$ 435,989			\$ -	\$ -	\$ -	---
Public Works	289,109	952,033			-	-	-	---
Vehicle - General Government			34,000	34,000	-	-	-	-100.0%
Vehicle - Police Patrol (4)			338,746	338,746	320,000	320,000	-	-5.5%
Vehicle - Police Patrol Motorcycle			-	-	35,000	-	(35,000)	---
Vehicle - Police CSO			-	-	66,500	66,500	-	---
Vehicle - Police Administration			69,000	69,000	-	-	-	-100.0%
Streets - Truck (2)			48,055	41,885	140,000	140,000		
Engineering GEM			62,500	62,500	-	-	-	-100.0%
Engineering - Chevy Colorado			-	-	66,500	66,500	-	---
Facilities - Chevy Colorado			-	-	66,500	66,500	-	---
Freightliner Dump Truck - Sander			320,000	291,294	-	-	-	-100.0%
Bus Floor Jacks			-	-	75,000	75,000	-	---
Snow Blower			250,000	229,650	-	-		
Craig Snow Plow			35,000	33,750	-	-		
Total Operating Expenditures	852,553	1,388,022	1,157,301	1,100,825	769,500	734,500	(35,000)	-36.5%
Total Central Equipment Fund	\$ 852,553	\$ 1,388,022	\$ 1,157,301	\$ 1,100,825	\$ 769,500	\$ 734,500	\$ (35,000)	-36.5%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
FLEET MANAGEMENT FUND**

DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Beginning Working Capital	<u>\$ (72,482)</u>	<u>\$ (141,050)</u>	<u>\$ (95,522)</u>	<u>\$ (95,522)</u>	<u>\$ 137,650</u>	<u>\$ 137,650</u>		
Revenues:								
Charges for Services	2,244,857	2,366,722	2,634,113	2,827,604	2,807,358	2,809,421	2,063	6.7%
Miscellaneous Revenue	(26,213)	(31,250)	(3,500)	(10,000)	(5,000)	(5,000)	-	42.9%
Total Revenue	<u>2,218,644</u>	<u>2,335,472</u>	<u>2,630,613</u>	<u>2,817,604</u>	<u>2,802,358</u>	<u>2,804,421</u>	<u>2,063</u>	<u>6.6%</u>
Transfers In	-	140,000	140,000	140,000	-	-	-	-100.0%
Total Sources	<u>2,218,644</u>	<u>2,475,472</u>	<u>2,770,613</u>	<u>2,957,604</u>	<u>2,802,358</u>	<u>2,804,421</u>	<u>2,063</u>	<u>1.2%</u>
Expenditures:								
Fleet Management Operations	2,287,212	2,429,944	2,815,710	2,724,432	3,025,860	3,026,889	1,029	7.5%
Total Expenditures	<u>2,287,212</u>	<u>2,429,944</u>	<u>2,815,710</u>	<u>2,724,432</u>	<u>3,025,860</u>	<u>3,026,889</u>	<u>1,029</u>	<u>7.5%</u>
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	<u>2,287,212</u>	<u>2,429,944</u>	<u>2,815,710</u>	<u>2,724,432</u>	<u>3,025,860</u>	<u>3,026,889</u>	<u>1,029</u>	<u>7.5%</u>
Ending Working Capital	<u>\$ (141,050)</u>	<u>\$ (95,522)</u>	<u>\$ (140,619)</u>	<u>\$ 137,650</u>	<u>\$ (85,852)</u>	<u>\$ (84,818)</u>	<u>\$ 1,034</u>	<u>-39.7%</u>
<i>Net Change in Working Capital</i>	\$ (68,568)	\$ 45,528	\$ (45,097)	\$ 233,172	\$ (223,502)	\$ (222,468)		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
FLEET MANAGEMENT FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
External Fuel Charges	\$ 283,411	\$ 254,549	\$ 283,461	\$ 269,914	\$ 304,346	\$ 304,346	\$ -	7.4%
Internal Fuel Charges	628,795	536,947	647,764	508,820	774,682	776,745	2,063	19.9%
External Maintenance Charges	213,045	254,646	228,284	315,267	272,000	272,000	-	19.1%
Internal Maintenance Charges	1,119,606	1,320,580	1,474,604	1,733,603	1,456,330	1,456,330	-	-1.2%
Total Charges for Services	2,244,857	2,366,722	2,634,113	2,827,604	2,807,358	2,809,421	2,063	6.7%
Miscellaneous Income	(26,213)	(31,250)	(3,500)	(10,000)	(5,000)	(5,000)	-	42.9%
Total Miscellaneous Revenue	(26,213)	(31,250)	(3,500)	(10,000)	(5,000)	(5,000)	-	42.9%
Transfer from General	-	140,000	140,000	140,000	-	-	-	-100.0%
Total Transfers In	-	140,000	140,000	140,000	-	-	-	-100.0%
Total Fleet Management Fund	\$ 2,218,644	\$ 2,475,472	\$ 2,770,613	\$ 2,957,604	\$ 2,802,358	\$ 2,804,421	\$ 2,063	1.2%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2027
FLEET MANAGEMENT
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 AMENDED	FY2026 ESTIMATED	FY2027 REQUESTED	FY2027 RECOMM'D	TOWN MGR ADJUSTMENT	% CHANGE FY26 AMEND
Salaries & Wages - Regular	\$ 526,375	\$ 530,042	\$ 605,970	\$ 590,522	\$ 616,014	\$ 616,014	\$ -	1.7%
Buyout - Compensated Absences	7,789	9,496	11,653	11,653	11,846	11,846	-	1.7%
Overtime	254	-	200	100	200	200	-	0.0%
FICA & Medicare	38,925	38,956	47,263	46,081	48,047	48,047	-	1.7%
Health Insurance	123,283	116,206	106,053	124,853	125,616	126,645	1,029	19.4%
Vision Insurance	1,132	1,080	914	914	914	914	-	0.0%
Dental Insurance	5,746	5,281	4,291	4,291	4,319	4,319	-	0.7%
Wyoming Retirement	86,675	89,206	102,544	100,062	105,691	105,691	-	3.1%
Workers' Compensation	12,790	13,151	7,694	7,501	7,821	7,821	-	1.7%
State Unemployment	270	3,344	3,305	3,305	3,246	3,246	-	-1.8%
Disability/Life Insurance	4,143	3,927	4,412	4,412	4,424	4,424	-	0.3%
Janitorial Supplies	314	2,250	1,500	300	500	500	-	-66.7%
Uniforms	441	1,097	400	400	600	600	-	50.0%
Small Tools & Equipment <\$10K	13,726	19,736	15,000	15,000	15,000	15,000	-	0.0%
Tools	4,996	6,045	6,000	6,000	6,000	6,000	-	0.0%
Petroleum for Resale	836,665	711,842	868,660	737,436	1,039,857	1,039,857	-	19.7%
Parts for Resale	530,561	670,137	733,021	785,058	775,425	775,425	-	5.8%
Postage	-	48	50	50	50	50	-	0.0%
Physicals	700	655	310	500	400	400	-	29.0%
Repair & Maint - Shop Parts	1,920	2,938	1,534	3,540	3,780	3,780	-	146.4%
Repair & Maint - Shop Labor	2,673	3,010	4,160	4,940	5,520	5,520	-	32.7%
Repair & Maint - Machinery	340	1,200	10,000	10,000	12,000	12,000	-	20.0%
Petroleum Products	2,524	3,688	3,670	2,154	5,426	5,426	-	47.8%
Repair & Maint - Fuel Depot	7,235	5,800	8,000	8,000	8,000	8,000	-	0.0%
Uniform Cleaning	1,679	1,834	2,500	2,500	2,600	2,600	-	4.0%
Training, Travel, & Meetings	150	900	2,000	7,000	6,500	6,500	-	225.0%
Central Equipment Fund Rental	21,600	25,400	26,000	26,000	27,000	27,000	-	3.8%
IT Services	49,917	73,889	92,849	92,849	69,348	69,348	-	-25.3%
Departmental Software	-	-	50,445	50,445	34,950	34,950	-	-30.7%
Liability Insurance	3,545	4,264	4,309	4,140	6,690	6,690	-	55.3%
Core Maintenance Facility:							-	---
Operating Supplies	-	-	5,000	500	1,000	1,000	-	-80.0%
Professional Services	400	6,846	12,000	11,000	11,000	11,000	-	-8.3%
Repair & Maint - Buildings	-	8,376	13,000	16,000	16,000	16,000	-	23.1%
Repair & Maint - Office	-	-	-	-	-	-	-	---
Utilities	-	27,680	29,000	15,000	15,000	15,000	-	-48.3%
Property Insurance	445	41,619	32,003	31,926	35,076	35,076	-	9.6%
Total Fleet Management Operations	2,287,212	2,429,944	2,815,710	2,724,432	3,025,860	3,026,889	1,029	7.5%

TOWN OF JACKSON, WYOMING

**Proposed Budget
For the Fiscal Year Ending June 30, 2027**



FIVE – YEAR CAPITAL IMPROVEMENT PROGRAM

WHAT IS THE CAPITAL IMPROVEMENT PLAN DEVELOPMENT PROCESS?

Assign Project Titles

- Make the title descriptive of the work.
- The title of the project should be based on the problem to be solved at a location, rather than titling based on the solution.
- Group projects in a meaningful way within each department. A project title of Boomerang Improvements won't work if it includes everything from the kitchen sink replacement to the cart path overlay. It is a judgment decision.

Formulate Project Descriptions

- Include the target activities to be completed each year on the project. This should be a brief statement of the work that will be performed and its location.

Formulate Project Cost Estimates

- The costs of each project are broken down into any of the following categories:
 - Land Acquisition
 - Planning/Design/Construction
 - Vehicles/Equipment/Furnishing

Document Project Justifications

The following should be considered:

- Reason the project is necessary
- Related projects
- Coordination efforts required with other agencies
- Mandates and deadlines for compliance
- Service Impact
- Revenues that could be generated as a result of the project
- Community goal references
- Safety requirements.

Document Operating Impact

Projects are not accepted for consideration without operating impact statements. Record the initial operating costs in the year they will most likely occur. It will be assumed that the costs will continue from that point on, unless information is provided otherwise.

Unfunded Projects:

- All projects not funded are placed on an unfunded list.

Present product to the Town Council for review and final consideration

- Five-year funded Capital Improvements
- Ranked list of unfunded needs.

HOW DOES THE CAPITAL IMPROVEMENT PROGRAM IMPACT THE OPERATING BUDGET?

All capital improvement projects are required to show the operating budget impact at the time the projects are submitted for consideration in the Capital Improvement Program. This includes the number of full time equivalent positions that would be needed or could be eliminated and the cost or savings for salaries/benefits, supplies/services, and equipment. It would not be prudent to make funding decisions in favor of a project the Town could not afford to maintain, staff, or provide equipment for.

Capital improvements can impact the budget by increasing or decreasing revenues and expenditures. Revenues could be increased if the improvement attracts new businesses (building permits, sales tax, and property tax). The improvement could also increase expenditures. Perhaps an expansion requires new employees, additional maintenance services, or additional utility costs. Construction of a new street may require additional costs for police patrol services, snow and ice removal, or street light utility costs. Perhaps new technology could make the operation of a plant more efficient resulting in a reduction in power costs, utility costs, and personnel costs (reduction in overtime or man-hours).

Many projects are associated with an avoidance of future costs that are difficult to measure. The cost of maintenance should not exceed the benefit of the asset. The priority for available capital project funds has been to lengthen the lives of existing facilities and infrastructure. Most of the Town of Jackson's projects fall into this category.

HOW IS CITIZEN INPUT INCORPORATED IN THE CIP DEVELOPMENT PROCESS?

The citizens are involved in the capital improvements plan through participation at council meetings, and through citizen boards, commissions, and participation in public meetings, work sessions and public hearings.

Participation in Citizen Boards and Commissions:

Several disciplines within the Town have a citizen board or commission that helps to identify and prioritize needs within their scope of interest. These priorities are reflected in the department head numeric ranking of the project when it is initially submitted for consideration. The citizen boards and commissions are particularly influential with regard to the addition of a project to the plan and the priority it has within the scope of needs for the community.

Participation in Public Meetings:

Each year in the spring, a workshop is held to inform the Town Council and all interested citizens about the proposed budget for the year. A session within this workshop is devoted to capital improvements. Since annual appropriations are required by statute, one required public hearing is held in conjunction with the operating budget each year. Capital improvements typically represent 20% of the total budget and are considered carefully.

Beyond participation in boards and public meetings, the Town makes a considerable effort to inform the citizens through various publications, news releases, and the Town's website.

HOW IS THE CAPITAL IMPROVEMENT PLAN FORMULATED?

The following time line is a specific listing of the steps used to develop the Capital Improvement Plan:

December: The Finance Department distributes "CIP Budget Request Instructions" along with prior year submissions.

July: Existing projects roll forward one year. There is also dialogue reminding departments about the general philosophies mentioned earlier in this discussion. Each project is evaluated by the department

head. New projects are then submitted to the Finance Department and entered into the database along with updates or changes to existing projects.

April: The Budget staff finalizes the plan by shifting funding priorities as necessary and incorporating new projects, particularly in years six through ten. The Town manager determines the overall budget recommendation.

May: Work sessions are held to consider budget issues (for operating and for capital improvements).

June: The first and second public hearings are held, and the budget is appropriated.

HOW IS THE CAPITAL IMPROVEMENT PROGRAM FINANCED?

In analyzing the financial viability of the capital improvements in the 2027-2031 plan the Town has three basic choices for methods of financing: pay-as-you-go, joint power agreement development authority capital leasing, and debt financing. The following sources provide revenue for the three financing methods.

General Fund revenues, such as sales taxes, local government aid, and service charges use current revenues to finance capital outlays. Annually, the General Fund transfers a portion of the 5th cent to capital project funds for a variety of capital projects, which may include other funding sources.

Two Internal service funds accumulate resources for regularly planned equipment purchases through rental charges to various divisions within benefiting funds. The Central Equipment Fund reduces the impact of large equipment purchases on annual divisional expenditures by essentially amortizing the cost of such equipment to the division through rental charges. The rental charge also includes a small inflation factor to provide for the future replacement of that item. The IT Services Fund functions essentially in the same manner by purchasing and leasing computer related equipment.

Enterprise fund revenues, which are derived from user charges, are used to finance capital improvements and equipment necessary for delivering a specific service. Additionally, accumulated revenues in enterprise funds can be transferred to other funds to provide financing for capital asset acquisitions.

Specific purpose excise taxes (SPET) is major source of revenue for funding voter approved projects. The Town currently has four SPET project funds open: 2014, 2016, 2019, and 2022.

Debt issuance is used to finance large capital improvements. Revenue bonds and Rural Water Development notes can or are used to finance improvements to the Town's water and sewage utilities.

Federal and state grants provide funding for various capital improvement projects. Currently, the town receives so-called "over-the-cap" aid payments, which are currently used for capital expenditures. Other sources come from grants, donations, reserves, and other governmental units that share boundaries.

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2027 - 2031
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2027 Recommended	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
2014 SPET						
Beginning Fund Balance	2,291,062	2,371,062	2,092,194	2,154,960	2,219,608	
Revenues	80,000	71,132	62,766	64,649	66,588	
Expenditures:						
North Cache Streetscape	-					-
Gregory Lane Complete St/Drainage	-					-
Maple Way / Snow King & Scott Ln - (\$250,000) (Complete Street)		350,000				350,000
East Broadway - (\$250,000) (Complete Street)					345,000	345,000
Total Expenditures	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>345,000</u>	<u>695,000</u>
Ending Fund Balance	2,371,062	2,092,194	2,154,960	2,219,608	1,941,197	
2016 SPET						
Beginning Fund Balance	359,620	351,620	342,169	332,434	322,407	
Revenues	12,000	10,549	10,265	9,973	9,672	
Expenditures:						
West Broadway Landslide	20,000	20,000	20,000	20,000	20,000	100,000
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>100,000</u>
Ending Fund Balance	351,620	342,169	332,434	322,407	312,079	
2019 SPET						
Beginning Fund Balance	3,069,917	3,176,917	3,272,225	3,370,392	3,471,504	
Revenues	107,000	95,308	98,167	101,112	104,145	
Expenditures:						
Gregory Lane Complete Street (\$8,500,000)						-
Cache Tube (\$2,000,000)						-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	3,176,917	3,272,225	3,370,392	3,471,504	3,575,649	
2022 SPET						
Beginning Fund Balance	2,012,771	4,811,500	4,955,845	4,604,520	4,742,656	
Revenues	2,798,729	144,345	3,148,675	138,136	142,280	
Expenditures:						
Sidewalks & Pedestrian Accessibility			3,000,000			3,000,000
HWY 89 Stormwater Treatment Unit			500,000			500,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,500,000</u>	<u>-</u>	<u>-</u>	<u>3,500,000</u>
Ending Fund Balance	4,811,500	4,955,845	4,604,520	4,742,656	4,884,936	

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2027 - 2031
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2027 Recommended	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
Capital Projects Fund (5th Cent)						
Beginning Fund Balance	9,800,481	7,211,722	3,368,198	3,822,215	4,284,705	
Revenues	12,928,695	6,727,709	6,612,403	6,626,023	6,639,898	
Expenditures:						
Annual Street Maintenance	\$ 1,643,181	1,676,045	1,709,566	1,743,757	1,778,632	8,551,181
Annual R&M - Boardwalks	114,444	116,733	119,068	121,449	123,878	595,571
Annual R&M-Paint Projects	96,445	98,374	100,341	102,348	104,395	501,904
General ROW Improvements	52,020	53,060	54,122	55,204	56,308	270,714
North King Street Charter Bus & Gill Sidewalk (Water, Sewer)	125,000	1,450,000				1,575,000
Streets - bulbs/fixtures/add-ons/replacements	-	250,000	215,000	315,000		780,000
Simon Lane realignment		500,000				500,000
Snow King and Scott Ped Imporvement	-	2,000,000				2,000,000
SKA - Stacy to Scott & Maple Way (Water & Sewer) 1,820'-LF		1,000,000				1,000,000
Way-Finding Signs		50,000				50,000
Alpine Ln (<=35 PCI) (water)			125,000	1,000,000	-	1,125,000
East Broadway (Water & Sewer) 2,830'-LF			-	400,000	4,000,000	4,400,000
Stormwater Treatment Unit HWY 89			500,000			500,000
155 Pearl - install generator		-	250,000	-	-	250,000
Parking Garage new doors for NW tower		20,000	-	-	-	20,000
Parking Garage sprinkler system		137,500	-	-	-	137,500
Broadway Inlets E. Broadway	265,000					265,000
Broadway ADA	1,000,000					1,000,000
Multi-Road Rebuild	-	1,000,000				1,000,000
Perry Street Paving (W/Sewer)	80,000					80,000
Daylighting Intersections	30,000					30,000
Facilities/Streetlights Dark Sky	150,000	108,520	359,290	279,775		897,585
Tree Removal Existing Area	10,000					10,000
Stump Grinder	18,000					18,000
Burial/Cremation Garden Development	80,000					80,000
Lower Road Replacement		150,000	-	-	-	150,000
Hose Bid Water System Replacement		90,000	-	-	-	90,000
Entrance Gate		90,000	-	-	-	90,000
Burial/Cremation Garden Development		-	120,000	-	-	120,000
Cabin		-	230,000	-	-	230,000
Burial/Cremation Garden Development		-	-	65,000	-	65,000
WyoLink Mobile Radios	50,000					50,000
Public Arts Program Projects	49,000					49,000

**TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2027 - 2031
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	FY2027 Recommended	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
Capital Projects Fund (5th Cent) continued						
SK - Building Automation Systems	25,000					25,000
SK - Replace Dry Fire System Ski Lounge	30,000					30,000
SK - New Roof (ski club, 3 phases)			350,000	650,000		1,000,000
SK -Ski area flooring		-	55,000			55,000
SK - Roof and Repair		350,000	400,000			750,000
SKC Replace Elevator			140,000			140,000
TOJ Bicycle Network Improvements	-	50,000	50,000	50,000	50,000	200,000
SS4A - Implementation Projects	50,000					50,000
Deer Ridge Intersection Lighting	15,000					15,000
Rapid Flashing Beacon Signs (2 sets)	30,000					30,000
Pedestrian Foot Bridge	50,000					50,000
Seal Coating	50,000					50,000
Scott Lane-Maple Way Bike/Ped	50,000					50,000
Town Hall Paint and Stain	90,000					90,000
Town Hall Desk Armor - Front Desk	20,000					20,000
Town Hall New Office/Breakroom	50,000					50,000
Town Irrigation Controllers	24,000					24,000
EV charging stations - Subaward	4,877,189					4,877,189
EV charging stations - Town	628,000					628,000
New Town Hall Generator	200,000					200,000
Joint Transportation Projects (County)	-					-
Dispatch (County)	565,115	556,000	556,000	556,000	556,000	2,789,115
Fire/EMS (County)	384,060	400,000	400,000	400,000	400,000	1,984,060
Emergency Management (County)	-	25,000	25,000	25,000	25,000	100,000
Parks & Recreation (County)	1,302,000	400,000	400,000	400,000	400,000	2,902,000
Transfer to Central Equipment	75,000					75,000
Debt Service - Utility Funds	1,739,000					1,739,000
Total Expenditures	15,517,454	10,571,232	6,158,386	6,163,533	7,494,213	45,904,820
Ending Fund Balance	7,211,722	3,368,198	3,822,215	4,284,705	3,430,390	

**TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2027 - 2031
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR**

	FY2027 Recommended	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
Water Fund						
Expenditures:						
Lead/copper rule inspections and upgrades	50,000	250,000	250,000	250,000	250,000	1,050,000
Snow King Estates Water Line	1,300,000	-	-	-	-	1,300,000
Chevy K2500	-	45,000	-	-	-	45,000
PRV Meters	125,000	-	-	-	-	125,000
North King Water Line - Deloney to Gill (Complete Street)	-	775,000	-	-	-	775,000
Zone 3 Tank Supply & Storage Development	125,000	-	600,000	6,000,000	-	6,725,000
E. Broadway Waterline (Complete St./Water/Sewer)	-	-	-	250,000	2,500,000	2,750,000
Alpine (cast iron) (Complete Street)	-	-	120,000	1,200,000	-	1,320,000
Cache Creek New Wells and Well House	-	-	-	-	175,000	175,000
W Kelly (Cache to Millward)	85,000	850,000	-	-	-	935,000
West Aspen St.	-	75,000	750,000	-	-	825,000
Chevy K1500	-	-	-	-	90,000	90,000
Total Expenditures	1,685,000	1,995,000	1,720,000	7,700,000	3,015,000	16,115,000

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2027 - 2031
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2027 Recommended	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
Sewer Fund						
Expenditures:						
Manhole Lining Trunk Line - Annual	51,000	52,020	53,060	54,122	55,204	265,406
Perry Street Sewer Pipe	1,200,000	-	-	-	-	1,200,000
Easement for Flat Creek Sewer	45,000	-	-	-	-	45,000
Smart Cover Pilot (flow estimating)	20,000	-	-	-	-	20,000
Snow King and Maple Way (Complete St./Sewer)	325,000	3,250,000	-	-	-	3,575,000
WWTP Drying Bed	35,000	-	-	-	-	35,000
Aerator and Blower Replacement	100,000	-	-	-	-	100,000
E. Gill Sewer - King Street (Complete Street, water)	-	520,000	-	-	-	520,000
West Aspen St. (sewer - between Pine and Aspen)	-	95,000	950,000	-	-	1,045,000
Chevy K1500	-	45,000	-	-	-	45,000
Alley on Cache (N. of Kelly)	-	-	60,000	600,000	-	660,000
Polaris Ranger	-	-	-	30,000	-	30,000
Chevy K1500	-	-	-	45,000	-	45,000
E. Broadway Sewer (Complete St./Sewer/Water)	-	-	-	40,000	400,000	440,000
Total Expenditures	<u>1,776,000</u>	<u>3,962,020</u>	<u>1,063,060</u>	<u>769,122</u>	<u>455,204</u>	<u>8,025,406</u>

TOWN OF JACKSON, WYOMING

**Proposed Budget
For the Fiscal Year Ending June 30, 2027**



APPENDIXES

Financial Management Policies

Budgetary Practices

Each department prepares its own budget for review by the Town Manager. The budget is approved by resolution of the Town Council at an advertised public hearing. By Town Municipal Code, the operating and capital budgets (together, the “budget”) are adopted at the divisional level.

During the year, it is the responsibility of the Town Manager to administer the budget. The Town Manager can propose amendments to the Town Council for the current budget. The Town will strive to adopt an annual General Fund budget in which expenditures, net of one-time expenditures, do not exceed projected recurring revenues. As a management policy, budgetary control is maintained in all funds at the program level by Department Directors.

Budget Process

Overall, the budget process takes approximately five months, ending in June with adoption of the budget for the following fiscal year beginning on July 1. The process begins each January with the Town Council reviewing/establishing the goals upon which the Town’s budget will be built. In January, the Town Council, Town Manager and staff meet at an annual retreat, during which town-wide goals are discussed and re-affirmed. In February, every department submits its budget to the Finance Department for compilation and eventual review by the Town Manager. From March through April, the Town Manager reviews, evaluates and prioritizes each department’s budget submissions for new and additional services, positions, capital projects and supplemental budget requests. During this time, the Finance Department provides the Town Manager with support in studying the revenues and expenditures for the upcoming fiscal year. Typically, in March-April, the Town Manager and Finance staff meet with each department in order to conduct a final review of their respective budgets and to resolve any final details. Once all the final issues are decided by the Town Manager, the Finance Department begins to prepare the recommended budget document. The recommended budget is brought forth to the Town Council by May 15th of each year. At which time the Town Council may direct any revisions to the Town Manager’s recommended budget. The Town Council approves the budget at an advertised public hearing in June.

Action	Date
Budget instructions given to departments	February 2, 2026
Budget request are due from Town Departments to Administration and Finance	February 23, 2026
Town Manager reviews all budget requests and meets with Town Directors	March 3 - March 6, 2026
Joint Department Submissions Due (Town and County)	March 2, 2026
Town Manager reviews all budget requests and meets with Joint Department Directors	March 12, 2026
Town Manager makes recommendations and follows up with Town/Joint Department Directors as needed	March 9 - March 20, 2026
Budget requests are due from Human Service/Promotional agencies	March 30, 2026
TCSD School Spring Break	March 23 - April 3, 2026
Budget Production by Town Manager, Director of External Affairs, and Finance Director	April 1 - April 10, 2026
Town Manager provides final recommendation to Town Department Directors	April 8, 2026
Recommended budget published and submitted to Mayor and Council	April 13, 2026
Council Budget Meetings and Budget Follow Up Meetings	April 20 - May 29, 2026
Joint Department / Human Services / Airport TTB ECW Presentations to Town Council & County Commission	April 27 - April 28, 2026
Joint Budgets Finalization - Regular JIM Meeting	May 4, 2026
Newspaper publication of recommended budget sent to paper by 3:00 PM	May 15, 2026
Budget Summary Appears in paper	May 20, 2026
Budget Workshop (if needed) - Final Council Edits	
Public Hearing and adoption of final budget	June 15, 2026
Copy of newspaper advertisement sent to state audit department	June 15, 2026
Publication and distribution of formal budget document	July 31, 2026

Basis of Budgeting

Budgets for all Governmental Funds (e.g., the General Fund) are prepared on a modified accrual basis. Briefly, this means that obligations of the Town are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

The proprietary funds (for example Water Utility) also recognize expenditures as when a commitment is made. Revenues, however, are recognized when they are obligated to the Town. As an example, revenue from the sale of water is recognized when the service is provided.

In all cases (Governmental and Proprietary Funds), appropriations lapse for goods and services that are not received by year-end. The Annual Comprehensive Financial Report (ACFR) shows the status of the Town’s finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases this conforms to the way the Town prepares its budget. Exceptions are as follows:

- a. The compensated absences liability is accrued as an expense when earned by employees (GAAP) as opposed to being expended when paid (budget). Currently, the Town pays any accrued compensated absences on an annual basis.
- b. Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.
- c. Capital outlay within the proprietary funds are recorded as assets on a GAAP basis and expended on a budget basis.

d. Depreciation expense and pension liability adjustments are recorded on a GAAP basis only.

e. Sales of land held for resale are recorded as a gain or loss (GAAP) as opposed to revenue when the land is sold (budget).

f. Purchases of land held for resale are recorded as assets on a GAAP basis and expended on a budget basis.

Capital Improvement Program practices:

Along with the operating budget, the Town Manager submits a Capital Improvement Program (CIP) to the Town Council. The CIP provides information on improvements to the Town's public facilities for the ensuing fiscal year and four years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining four years serve as a guide for use in determining the long-term capital priorities of the Town. The CIP is adopted at the department level. CIP expenditures are accounted for in a variety of funds including, but not limited to, the Capital Projects Funds and the Enterprise Funds and are funded by a variety of sources. The Town strives to maintain a high reliance on pay-as-you-go financing for its capital improvements in order to maintain debt within prudent limits.

Cash Management/Investment Practices

The majority of unrestricted cash is combined into one pooled operating account to facilitate effective management of the Town's resources.

The Town Treasurer (Finance Director) invests temporarily idle funds in accordance with Wyoming Statutes (W.S. 9-1-416 and W.S. 9-4-831). The Town's investment policy, as adopted by the Town Council is slightly more restrictive. Permissible investments include obligations of the U.S. Government, Federal Agencies, Government Sponsored Enterprises Medium Term Notes, Certificates of Deposit, Bankers Acceptances; Commercial Paper rated the highest quality by the major national rating services, State of Wyoming State Treasurer's Asset Reserve (WYOSTAR) Investment Fund, Repurchase Agreements, and Money Market Mutual Funds. The provisions of W.S. 9-4-820 and 9-4-821 require that banks and savings and loan institutions collateralize all deposits of public funds. The Town of Jackson also requires collateralization of time deposits and repurchase agreements. Banks and savings and loan associations are authorized to use any of the investments as specified in W.S. 9-4-820 and 9-4-821 as collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 105% of the market value of principle and accrued interest. Collateral will always be held by a third party. Clearly marked evidence of ownership (safekeeping receipt) will be supplied to the Town of Jackson and retained.

Accounting, Auditing and Reporting Practices

The basis of accounting within governmental fund types used by the Town is modified accrual. Under this method of accounting, revenue is recorded when susceptible to accrual, which is when both measurable and available for the funding of current appropriations.

Further, expenditures are recognized when the related fund liability is incurred. Under the modified accrual basis of accounting, principal and interest on long-term debt are recorded as fund liabilities when due. All enterprise and internal service funds follow the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when incurred.

The Town places continued emphasis on maintenance of an accounting system that provides strong internal budgetary and accounting controls. It is designed to provide reasonable assurances for both the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and reports, such as the budget and the Town's ACFR, as well as the maintenance and accountability of assets.

The Town of Jackson issues an ACFR in accordance with generally accepted accounting principles outlined by the Governmental Accounting Standards Board.

An independent audit of the Town's ACFR is performed annually.

Revenue and Expenditure Policies

The Town will strive to adopt an annual General Fund budget in which expenditures, net of one-time expenditures, do not exceed projected recurring revenues.

A five-year financial planning model, including revenues and expenditures, is prepared annually for all major funds to provide strategic perspective to each annual budget process.

On an annual basis, the Town will evaluate/set fees and rates at levels that fully recover total direct and indirect costs.

If new budget appropriation needs are identified at an interim period during the fiscal year, at the department level, formal budgetary authority will be requested from the Town Council.

When making appropriations, the Town will budget in a manner that uses the most allowable restrictive resources first.

Capital Financing and Debt Management Policies

Long-term borrowing will not be used to finance current operations or normal maintenance.

All debt issued, including use of the lease-purchase method, will be repaid within a period not to exceed the expected useful lives of the improvements financed by the debt.

The Town will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.

The Town will maintain a minimum unreserved fund balance in the General Fund of 25 percent of General Fund budgeted expenditures and recurring transfers.

Annually, a five-year budget will be developed analyzing all anticipated operating and capital expenditures by year and identify associated funding sources.

PROPOSED FY27 FEE SCHEDULE

RESOLUTION 26-##, APPENDIX A
FEE SCHEDULE, EFFECTIVE JULY 1, 2026



Notes:

Unless noted in "Justification" column, the proposed column includes an increase of 2.6% which is equal to the annual change in Consumer Price Index published by the U.S. Bureau of Labor Statistics.
Items in **red font** are changes from the current adopted Fee Schedule.

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

Business License		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
5.16.010	Sales Tax Collecting				
	less than 10 employees	133.00	136.00		
	11-49 employees	267.00	274.00		
	50-99 employees	400.00	410.00		
	100 employees, or more	667.00	684.00		
5.16.020	Non-Sales Tax Collecting				
	less than 10 employees	174.00	179.00		
	11-49 employees	387.00	397.00		
	50-99 employees	521.00	535.00		
	100 employees, or more	868.00	891.00		
5.16.025	Independent Contractors and Agents	133.00	136.00		
5.16.027	Commercial Rentals	135.00	139.00		
5.16.027	Residential Rentals	135.00	139.00		
5.06.130	Solicitation - Commercial	135.00	139.00		
5.06.150	Solicitation - Highway or Street	135.00	139.00		
5.20.010	Installation Permit	34.00	35.00		
5.32.040	Pawnbroker	35.00	36.00		
5.20.020	Exposition Licenses				
	5 or fewer vendors; for-profit expositions	139.00	143.00		
	more than 5 vendors; for-profit expositions	278.00	285.00		
	5 or fewer vendors; non-profit expositions	70.00	72.00		
	more than 5 vendors; non-profit expositions	139.00	143.00		
5.12.080 A	Application Fee, Non-Refundable Portion				
	processing fee for denied license	50.00	51.00		
5.04.026 B	Renewal Late Fee				
	\$34 per month for licenses not renewed by December 31st	34.00	35.00		
5.12.130	Change of Location Fee				
	notice given on new application	50.00	51.00		
Ground Transportation		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
5.50.040 B	Transportation License				
	< 10 employees	133.00	136.00		
	> 10 employee	267.00	274.00		
5.50.050 B	Vehicle License Permit				
	>30 mpg	51.00	52.00		
	< 30 mpg	77.00	79.00		
5.50.060 B	Operator License Permit				
	new	127.00	130.00		
	renewal	64.00	66.00		
5.50.085	Taxi Fares				
	see Resolution #21-10 "A RESOLUTION ESTABLISHING A GROUND TRANSPORTATION FARE MAP"				
	https://www.jacksonwy.gov/575/Taxi-Fee-Information				

Miscellaneous	\$ Current Fee	\$ Proposed Fee	Calculation	Justification
Public Records				
Copy				
electronic document, <i>per document</i>	15.00	15.00		
black and white paper	0.28/page	0.3/page		
color paper	0.55/page	0.57/page		
Plotted Map				
size 11x17, each	Actual Cost	Actual Cost		
size 24x36, each	Actual Cost	Actual Cost		
size 36x54, each	Actual Cost	Actual Cost		Suggest changing to actual cost for each unique request.
Photograph	17.00	18.00		
Police Report	17.00	18.00		
LDRs and Comprehensive Plan	65.00	67.00		
Research / Compilation Services	18.00	19.00		
External electronic media (disk, usb drive, etc.)	17.00	18.00		
Postage / shipping	Actual Cost	Actual Cost		
Other special circumstances	Actual Cost	Actual Cost		
Vehicle Inspection	10.00	10.00		Capped at \$10.00 per W.S. 31-3-102(b)
Application Submittal Fee	\$5/Application	\$5/Application		
Credit Card Transaction Fee	2.55%/Transaction	2.55%/Transaction		
Public Intoxication Administrative Fee (Set by Ordinance)	25.00	25.00		
DUI Administrative Fee (Set by Ordinance)				
Convicted	800.00	800.00		includes \$150 Crime Victim Surcharge per WY Stat § 1-40-119
Deferred	750.00	750.00		includes \$150 Crime Victim Surcharge per WY Stat § 1-40-119
Boot list Administrative Fee (Set by Ordinance)	50.00	50.00		
Municipal Court Record Search	10.00	10.00		Capped at \$10.00 per Wyoming Supreme Court

Jackson Hole Airport	\$ Current Fee	\$ Proposed Fee
2.36.120 Passenger Boarding Fee		
Per passenger enplaning commercial aircraft, not to exceed	6.00	6.00

Liquor License	\$ Current Fee	\$ Proposed Fee	Calculation	Justification
6.20.006 C Annual Liquor License				
Bar and Grill: renewal	3,726.00	4,471.20	20% increase	Council approved 20% increase in FY26. Discussion was around annual increases until at State maximum.
Bar and Grill: new application	10,500.00	10,500.00		currently at State maximum
Limited Retail (Club)	529.00	543.00		
Microbrewery	500.00	500.00		currently at State maximum
Resort	3,000.00	3,000.00		currently at State maximum
Restaurant	3,000.00	3,000.00		currently at State maximum
Retail	1,500.00	1,500.00		currently at State maximum
Satellite Manufacturer	100.00	100.00		currently at State maximum
Satellite Winery	100.00	100.00		currently at State maximum
Winery	500.00	500.00		currently at State maximum
Special Malt Beverage	1,000.00	1,000.00		currently at State maximum
Resort Hotel	3,000.00	3,000.00		currently at State maximum
6.20.006 D Temporary, 24-Hour Permits				
Catering	50.00	50.00		currently at State maximum
Malt Beverage	50.00	50.00		currently at State maximum
Manufacturer's Off-Premises	50.00	50.00		currently at State maximum

Animal Shelter Impounding, Board, Adoption		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
7.02.040 B	Capture of Animals, Impoundment				
	First	35.00	36.00		
	Same animal, second within one year	49.00	50.00		
	Same animal, third within one year	69.00	71.00		
	Same animal fourth and more within one year	138.00	142.00		
	Impoundment, Boarding				
	First 24-hours included in impoundment fee	-	-		
	per animal for each 24-hours	21.00	22.00		
7.02.050	Adoption				
Res 09-04	Dog, impounded for 7+ days	124.00	127.00		
Res 09-04	Cat, impounded for 7+ days	107.00	110.00		

Animal Control and Dog License		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
7.12.025	Owner Surrender	39.00	40.00		
	Rabies voucher	29.00	30.00		
	Dog License				
	Altered	12.00	13.00		
	Unaltered	29.00	30.00		

Health and Safety, Alarms		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
8.32.090	Police or Fire/EMS response to a false alarm	219.00	225.00		

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

Engineering Fees		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
Sewer and Water County Connection Request (Application) Fees					
	Non-refundable Application Fee	53.00	-		0 This was for a SmartGov process that is not actually possible with SmartGov.
	Administration Fee Single Lot	102.00	105.00	10 hours @ \$158/HR	Request is for the cost of the Overhead, IT, Administration, Staff Reports
	Central System	1,023.00	1,050.00	Consolidated	Review fee for application review, Staff Report. Workload is fundamentally similar for either. Puts in line with similar grading standards; and eliminates some conflicts from larger single lots.
	Review Fee Staff Review	\$155/hour	159./hour		For staff technical review outside administration. Typically about 6 Hours; \$948 \$155 is a composite of averaging estimated consultant fees for Town and Associate Engineer (\$180/\$120 respectively) a few years ago, which is probably low now. Closer to \$180. Looked closer, at total compensation and this would be \$85ish. For Town and Associate, \$130ish if Town attorney added to the average. These are predominantly higher level reviews. Should we consider adjusting?
	Fees are for each utility connected				
Sewer and Water Connection and Use Agreement Fees					
	Non-refundable Application Fee	53.00	54.00		0 This was for a SmartGov process that is not actually possible with SmartGov.
	Agreement Fee Individual Residential (Primary or Accessory) Single Lot	102.00	105.00	10 hours @ \$158/HR	Request is for the cost of the Overhead, IT, Administration, Staff Reports
	Central System	1,023.00	1,050.00	Consolidated to One	Review fee for application review, Staff Report. Workload is fundamentally similar for either. Puts in line with similar grading standards; and eliminates some conflicts from larger single lots.
	Review Fee Staff Review	\$155/hour	159./hour		For staff drafting and applicant coordination. Typically about 12 Hours; \$1896; Or just set the fee
	Fees are for each utility connected				

Sewer and Water Connection Permit (SWP) for County Connections		
Non-refundable Application Fee	53.00	54.00
Permit Fee – Each Utility : Individual Residential (Primary + 1 accessory):	465.00	477.00
Permit Fee – Each Utility : Multi-Unit Residential (3+ Units)	900.00	924.00
Permit Fee – Each Utility : Multi-Lot Residential/Subdivision	465.00/Lot	477./lot
Permit Fee – Each Utility : Non-Residential Development	1,680.00	1,724.00
Inspections	\$155/hour	159./hour

0 This was for a SmartGov process that is not actually possible with SmartGov.

8 hours @ mixed rates Reflects actual estimated hours to administer the permit application to closeout.

10 hours @ mixed rates Reflects actual estimated hours to administer the permit application to closeout.

22 hours @ mixed rates Changed methodology to simplify process and accurately account for the reality that more lots doesn't necessarily increase review time linearly.

20 hours @ mixed rates Reflects actual estimated hours to administer the permit application to closeout.

The final fee is the total of the three parts.

Encroachment Permit	\$ Current Fee	\$ Proposed Fee	Calculation	Justification
12.08.030 Encroachment Agreements				
Non-refundable Application Fee	53.00	-		0 This was for a SmartGov process that is not actually possible with SmartGov.
Request for Encroachment	637.00	970	7 hours @ Varic	Estimate that it takes 14-18 hours; this removes about 9 hours for staff report at \$123/Hour
Encroachment Agreement	637.00	1,738.00	11 hours @ \$15	Estimate that it takes 18-22 hours application to close; this splits the cost between Town and Applicant
Crane in PROW (set in crane agreements, per license)	880.00	1,090.00		Cranes are more template based than other encroachments, are not recorded, contracts staff report.
Crane Swing in PROW (set in crane agreements, per license)	622.00	770		Cranes are more template based than other encroachments, are not recorded, contracts staff report.
Crane Agreement Annual Renewal	500.00	620		
Amendments to Agreements	500.00	620		
Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work)				
12.08.060 Encroachment Activity:				
Non-refundable Application Fee	53.00	-		0 This was for a SmartGov process that is not actually possible with SmartGov.
Amendment to Permit: Non-refundable	27.00	28.00		
Utility Excavation in public paved surface- per utility	529.00	543.00		
Utility Excavation in public gravel surface - per utility	317.00	325.00		
Utility Excavation in public unimproved/landscaped - per utility	317.00	325.00		
Driveway cuts/curb cuts installation/replacement - each	190.00	195.00		
Curb and gutter installation - Linear Feet of Curb, 50 feet Minimum	190.00	195.00		
Sidewalk installation - Square Feet of Sidewalk, 50 feet Minimum	190.00	195.00		
Construction-related, occupy street travel lane - Linear Feet of Curb, 50 feet Minimum	100.00	103.00		
Construction-related, occupy bike travel lane/pathway/cycle track –Linear Feet of Curb, 50 feet Minimum	22.00	23.00		
Construction-related, occupying sidewalk and buffer area –Linear Feet of Curb, 50 feet Minimum	17.00	18.00		
Construction-related, occupy public alley - per day	190.00	195.00		
Construction-related, occupy time-restricted parking space, red curb, or other restricted spaces - per space/day	94.00	96.00		Additional areas where we have conducted construction but not had fees to cover.
Construction-related, occupy non-time restricted parking space - per space/day	53.00	54.00		
House moving, per mile/day in town	1,351.00	1,386.00		
Other, as deemed appropriate by Public Works Director				
Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work)				
Excavation, Construction, and Occupancy fees are cumulative				
Fees are per the table unless otherwise noted, conditioned, or regulated (e.g. restrictions for winter snow removal ordinance). Minimum permit fees may apply. Minimum pay quantity is as shown.				
Fees are non-refundable, unless staff determines that it was notified prior to the permitted dates that the permitted activity would not occur or staff knows the activity did not occur.				
Full lane closure is inclusive of adjacent parking, does not include sidewalk and buffer area fee.				
Fee Waivers are in accordance with the Planning Permit Fee Waiver policy or other established agreements.				

Parklet Permit		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
12.10.050 A	Per Parking Space	2,000.00	2,000.00		
Special Event Permit		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
12.28.050 F	Applicants:				
	Non-Profit	31.00	32.00		
	For-Profit, including commercial film/photo	1,059.00	1,087.00		
	Expressive Activity	-	-		
Planning Permit		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
Fee Waiver					
The Town Council may reduce, defer, or waive Planning, Building, and Engineering Department application and review fees, where applicable , upon request if the proposed project advances significant community goals, which include but are not limited to, the following:					
1. A project that is sponsored by a governmental entity, or a project that received public funding.					
2. A project that provides extraordinary charitable, civic, educational, or similar benefits to the community.					
Such requests shall be submitted, for action by the Town Council, to the Planning Director within 30 days of receipt and prior to the submittal of an application. All requests shall be made prior to initiating a project as set forth in LDR Division 5100- Article 8. Administrative Procedures. Fee waivers apply to all review fees incurred by 3rd-party consultants, including all reviews of an initial building permit and all subsequent addendums. Review fees required by the Jackson Hole Fire EMS Department are not waived.					
Fees are non-refundable once processing has commenced unless staff has determined that the permit is unnecessary.					
General Pre-Application Conference (per Pre-App meeting)					
	Sketch Plan, Special Use, Planned Unit Development	813.00	834.00		
	Conditional Use, Development Plan, Map Amendment	406.00	417.00		
	Development Option Plan	406.00	417.00		
	Grading & Erosion Control	204.00	209.00		
	Optional/Elective Conference with:				
	Staff	204.00	209.00		
	Planning Commission or Town Council	Original Fee	Original Fee		
	Design Review Committee	270.00	277.00		
Physical Development					
	Sketch Plan, Development Plan	3,387.00	3,476.00		
Sign Permit					
	Per Sign	101.00	104.00		
	Master Signage Plan	406.00	417.00		
Basic Use Permit					
		678.00	696.00		
Basic Use Permit - Short-Term Rental					
	Initial Application Fee - per bedroom	529.00	543.00		
	Annual Renewal Fee	529.00	543.00		
Conditional Use Permit					
	Use Permit only	3,387.00	3,476.00		
	Concurrent with application requiring public hearing	678.00	696.00		
Special Use Permit					
		3,387.00	3,476.00		
Development Option or Subdivision					
	Development Option Plan	678.00	696.00		
	Subdivision Plat, <i>plus technical review fee</i>	1,355.00	1,391.00		
	Exempt Land Division	No Charge	No Charge		
Boundary Adjustment					
	Plat Required, <i>plus technical review fee</i>	1,355.00	1,391.00		
	Without Plat, <i>plus technical review fee</i>	610.00	626.00		
Interpretations					
	Formal Interpretation	678.00	696.00		
	Zoning Compliance Verification	678.00	696.00		
Amendments					
	LDR Text	2,033.00	2,086.00		
	Zoning Map	2,033.00	2,086.00		
	Planned Unit Development	2,033.00	2,086.00		

Current language is vague because it does not cover all types of included fees. Also, fees in Planning and Building Dept don't operate the same so using one policy is difficult and can cause confusion.

I added this language to try to clarify expectations for 3rd party reviews when there is a fee waiver. The big question we direction from on is "Does the Council want to waive 3rd- party review fees when that means the Town has to write a check to cover the review cost vs just waiving a fee that is never collected?" We can do either but I think the Council should understand the difference and then make a conscious choice. The answer will impacts how much money we need to budget for professional services for Building Dept.

Relief		
Administrative Adjustment	678.00	696.00
Variance	678.00	696.00
Appeal of Administrative Decision	678.00	696.00
Beneficial Use Determination	1,355.00	1,391.00
Enforcement		
After-the-Fact Permit	Initial Fee X 2	Initial Fee X 2
Amendments of Permits or Approvals		
Re-Submittal while in review process	Half Initial Fee	Half Initial Fee
To approved plans and permits, <i>fee for permit review required by net change in density/</i>	Calculation	Calculation
To condition requiring Council approval	678.00	696.00
Miscellaneous		
Administrative decision elevated to public hearing	678.00	696.00
Planner of Day, miscellaneous services, research, per hour	105.00	159.00
Third party or consultant fees	Actual Cost	Actual Cost

Increase to better cover cost and make same as Building Dept

		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
15.04.020	Building Permit (IBC)				
7	Deposit on Building Permit				
	Non-refundable, applied to full BP fee	564.00	579.00		
15.04.090	New Buildings and Additions				Eliminate fees by SF and replace with valuation; now all permit fees are done by valuation which is more consistent with industry standard and with County fee structure
	Single-Family Residence	1.70/sf	1.74/sf		
	Commercial, Office, Multi-family and similar	1.13/sf	1.16/sf		
	Warehouse, storage and similar	1.70/sf	1.74/sf		
15.04.090	New Buildings; Additions; Remodels and Alterations				
	<i>Total Valuation</i> <i>Fee Calculation</i>				
	\$1 to 17,000	288.00	296.00		
	\$17,001 to 40,000	\$294 for the first \$17,000 plus \$12 for each additional \$1000 or fraction thereof, to and including \$40,000			
	\$40,001 to 100,000	\$560 \$564 for the first \$40,000 plus \$10 for each additional \$1,000 or fraction thereof, to and including \$100,000			
	\$100,001 to 500,000	\$1,180 \$1,164 for the first \$100,000 plus \$8 for each additional \$1,000 or fraction thereof, to and including \$500,000			
	\$500,001 to \$1,000,000	\$4,400 \$4,364 for the first \$500,000 plus \$6 for each additional \$1,000 or fraction thereof, to and including \$1,000,000			
	\$1,000,001 to \$5,000,000	\$7,275 \$7,364 for the first \$1,000,000 plus \$4 for each additional \$1,000 or fraction thereof, to and including \$5,000,000			
	\$5,000,000 and up	\$21,073 \$23,364 for the first \$5,000,000 plus \$2 for each additional \$1,000 or fraction thereof			
	Plan Review Fee				
	Plan review fee assessed @ 65% of building permit fee (cost per/sf + cost per total valuation as provided above)				
15.04.090	Permit Noncompliance Fee				
	Permit fee doubled for work done without permit	2x permit fee			This was in previous fee schedule but got deleted for some reason
15.04.090	Other Inspections				
	Outside normal business hours	113.00/hr	250.00/hr		Increased from 115.00/hr to better cover potential need for overtime or weekend hours
	Re-inspection under Section 305(g)	85.00/hr	159.00/hr		Increased from 87.00/hr to better cover cost of inspections and Development Coordinator time
	No fee specifically indicated	85.00/hr	159.00/hr		Increased from 87.00/hr to better cover cost of inspections and Development Coordinator time
	Review of revisions made to Approved Plan (addendums)	113.00/hr	159.00/hr; 2 hr min.		Increased from 115.00/hr to better cover cost of staff time; consistency with County

Fire Permits (IFC and IWUIC)		\$ Proposed Fee	
15.08.010	All construction plan reviews; 2 hour minimum charge	154.00/hr	158.00/hr
	All construction plan resubmittal reviews, 1/2 hour minimum charge	102.00/hr	105.00/hr
	Annual existing building inspection	102.00	105.00
	Use of outside consultants	Actual Costs	Actual Costs
	Re-inspection of new construction	102.00/hr	105.00/hr
	New business registration for existing buildings	102.00	105.00
	Re-inspection after more than 2 failed inspections of existing buildings	256.00	263.00
	Operational permits	102.00	105.00
	Fire Protection Construction Permit Valuation		
Total Valuation	Fee Calculation		
\$1.00 to \$500		41.00	42.00
\$501 to 2,000	\$42.85 for the first \$500 plus \$2.35 for each additional \$100.00 or fraction thereof, to and including \$2,000		
\$2,001 to 25,000	\$77.01 for the first \$2,000 plus \$15.41 each additional \$1,000 or fraction thereof, to and including \$25,000		
\$25,001 to 50,000	\$431.24 for the first \$25,000.00 plus \$11.22 for each additional \$1,000 or fraction thereof, to and including \$50,000		
\$50,001 to 100,000	\$711.87 for the first \$50,000 plus \$7.84 for each additional \$1,000 or fraction thereof, to and including \$100,000		
\$100,001 to 500,000	\$1,103.44 for the first \$100,000 plus \$6.26 for each additional \$1,000 or fraction thereof, to and including \$500,000		
\$500,001 to 1,000,000	\$3,609.48 for the first \$500,000 plus \$5.22 for each additional \$1,000 or fraction thereof, to and including \$1,000,000		
\$1,000,001 and up	\$6,219.92 for the first \$1,000,000 plus \$4.17 for each additional \$1,000 or fraction thereof		

Mechanical Permit (IMC)		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
15.12.030	Mechanical / Fuel Gas Permit				
	For the issuance of each permit	56.00	57.00		
	For issuing each supplemental permit	23.00	24.00		
	Install or relocate gravity/forced air furnace to 100,000 btu/h	29.00	30.00		
	Install or relocate gravity/forced air furnace over 100,000 btu/h	34.00	35.00		
	Install or relocate each floor furnace, including vent	25.00	26.00		
	Install or relocate suspended, recessed or floor mounted heater	25.00	26.00		
	Install, relocate or replace appliance vent	18.00	19.00		
	Repair or alter any heating, cooling, absorption or evaporative system	23.00	24.00		
	Install or relocate boiler or compressor to 3 hp	25.00	26.00		
	Install or relocate absorption system to 100,000 btu/h	25.00	26.00		
	Install or relocate boiler or compressor 3-15 hp	45.00	46.00		
	Install or relocate absorption system 100,000-500,000 btu/h	45.00	46.00		
	Install or relocate boiler or compressor 15-30 hp	62.00	64.00		
	Install or relocate absorption system 500,000-1,000,000 btu/h	62.00	64.00		
	Install or relocate boiler or compressor 30-50 hp	95.00	97.00		
	Install or relocate absorption system 1,000,000-1,750,000 btu/h	95.00	97.00		
	Install or relocate boiler or compressor over 50 hp	170.00	174.00		
	Install or relocate absorption system over 1,750,000 btu/h	170.00	174.00		
	Each air-handling unit up to 10,000 cfm and attached ducts	23.00	24.00		
	Each air-handling unit over 10,000 cfm	34.00	35.00		
	Each evaporative cooler other than portable type	23.00	24.00		
	Each ventilation fan attached to a single duct	18.00	19.00		
	Each ventilation system not part of heating or air conditioning system	23.00	24.00		
	Installation of hood system serving any mechanical exhaust, including ducts	23.00	24.00		
	Install or relocate domestic type incinerator	34.00	35.00		
	Install or relocate commercial or industrial incinerator	129.00	132.00		
	Install, relocate or alter any unclassified equipment	23.00	24.00		
	Install Hydronic Heating- up to 1000 sq. ft	25.00	26.00		
	Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	39.00	40.00		
	Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	56.00	57.00		
	Install Hydronic Heating- 5001 sq. ft. and over	85.00	87.00		
	Gas-piping Systems to 5 outlets	18.00	19.00		
	For each additional Gas-piping System outlet, per outlet	6.00	7.00		

15.12.030	Inspections			
	Inspections outside normal business hours	113.00/hr	250.00/hr	Increased from 115.00/hr to better cover potential need for overtime or weekend hours
	Re-inspection fee	85.00/hr	159.00/hr	Increased from 87.00/hr to better cover cost of inspections and Development Coordinator time
	For which no fee is specifically indicated	85.00/hr	159.00/hr	Increased from 87.00/hr to better cover cost of inspections and Development Coordinator time
	Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	113.00/hr	159.00/hr; 2 hr min.	Increased from 115.00/hr to better cover cost of staff time; consistency with County

Electrical Code		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
15.20.010 3	Valuation of Electrical Work				
	1.00 to 500	37.00	38.00		
	500.01 to 600	42.00	43.00		
	600.01 to 700	47.00	48.00		
	700.01 to 800	51.00	52.00		
	800.01 to 900	56.00	57.00		
	900.01 to 1,000	61.00	63.00		
	1,000.01 to 1,100	65.00	67.00		
	1,100.01 to 1,200	71.00	73.00		
	1,200.01 to 1,300	76.00	78.00		
	1,300.01 to 1,400	81.00	83.00		
	1,400.01 to 1,500	85.00	87.00		
	1,500.01 to 1,600	90.00	92.00		
	1,600.01 to 1,700	95.00	97.00		
	1,700.01 to 1,800	99.00	102.00		
	1,800.01 to 1,900	104.00	107.00		
	1,900.01 to 2,000	110.00	113.00		
	2,000.01 to 3,000	124.00	127.00		
	3,000.01 to 4,000	143.00	147.00		
	4,000.01 to 5,000	162.00	166.00		
	5,000.01 to 6,000	181.00	186.00		
	6,000.01 to 7,000	201.00	206.00		
	7,000.01 to 8,000	220.00	226.00		
	8,000.01 to 9,000	239.00	245.00		
	9,000.01 to 10,000	259.00	266.00		
	10,000.01 to 11,000	277.00	284.00		
	11,000.01 to 12,000	297.00	305.00		
	12,000.01 to 13,000	316.00	324.00		
	13,000.01 to 14,000	336.00	345.00		
	14,000.00 to 15,000	355.00	364.00		
	15,000.01 to 16,000	375.00	385.00		
	16,000.01 to 17,000	412.00	423.00		
	17,000.01 to 18,000	432.00	443.00		
	18,000.01 to 19,000	451.00	463.00		
	19,000.01 to 20,000	471.00	483.00		
	20,000.01 to 21,000	490.00	503.00		
	21,000.01 to 22,000	509.00	522.00		
	22,000.01 to 23,000	528.00	542.00		
	23,000.01 to 24,000	548.00	562.00		
	24,000.01 to 25,000	568.00	583.00		

25,000.01 to 50,000 = \$580 for the first \$25,000.00, plus \$11 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		
50,000.01 to 100,000 = \$1,044 for the first \$50,000.00, plus \$8 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		
100,000.01 and Up = \$1,586 for the \$100,000.00 plus \$6 for each additional \$1,000.00 or fraction thereof		
Connect all temporary services	36.00	37.00
Work started before the permit was issued	2X times the permit fee	2X times the permit fee
Re-inspection Fees	102.00/hr*	105.00/hr*
Inspections for Which No Fee is Indicated; minimum 1/2 hour charge	102.00/hr*	105.00/hr*
Additional Plan Review, minimum ½ hour charge; for review required by changes, additions or revisions to plans.	102.00/hr*	105.00/hr*
Use of Outside Consultants	Actual Costs**	Actual Costs**
Electrical Plan reviews	65% of Permit Fee	65% of Permit Fee
Failed Final Inspection Fee	102.00	105.00
* Or the total hourly cost to the jurisdiction, whichever is greatest. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits for the employees involved. Minimum charge is one hour.		
** Actual costs include administrative and overhead costs.		

Plumbing Permits	\$ Current Fee	\$ Proposed Fee	Calculation	Justification
15.24.030 Plumbing and Fuel Gas Permits				
For issuing each permit	56.00	57.00		
For each plumbing fixture on one trap or set of fixtures on one trap (including water, drainage piping and backflow protection)	18.00	19.00		
For each building sewer and trailer park sewer	29.00	30.00		
Rainwater systems – per drain (inside building)	18.00	19.00		
For each water heater and/or vent	18.00	19.00		
For each gas-piping system of one to five outlets	18.00	19.00		
For each additional gas-piping system outlet, per outlet	6.00	7.00		
For each industrial waste pretreatment interceptor including its trap and vent, excepting kitchen type grease interceptors functioning as fixture traps	18.00	19.00		
For each installation, alteration or repair of water piping and/or water treating equipment, each fixture	18.00	19.00		
For each repair or alteration of drainage or vent piping, each fixture	18.00	19.00		
For each lawn sprinkler system on any one meter including backflow protection devices	18.00	19.00		
For atmospheric-type vacuum breakers not included in Item #10:				
1 to 5 each	18.00	19.00		
over 5 each	6.00	7.00		
For each backflow protective device, other than atmospheric-type vacuum breakers:				
2 inch diameter and smaller	18.00	19.00		
over 2 inches in diameter	29.00	30.00		
Install Hydronic Heating- up to 1000 sq. ft	25.00	26.00		
Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	39.00	40.00		
Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	56.00	57.00		
Install Hydronic Heating- 5001 sq. ft. and over	85.00	87.00		
For each Fire Sprinkler System	18.00	19.00		
Inspections				
Inspections outside normal business hours	113.00/hr	250.00/hr		Increased from 115.00/hr to better cover potential need for overtime or weekend hours
Re-inspection fee	85.00/hr	159.00/hr		Increased from 87.00/hr to better cover cost of inspections and Development Coordinator time
Inspections for which no fee is specifically indicated	85.00/hr	159.00/hr		Increased from 87.00/hr to better cover cost of inspections and Development Coordinator time
Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	113.00/hr	159.00/hr; 2 hr min.		Increased from 115.00/hr to better cover cost of staff time; consistency with County

Flood Damage Prevention		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
15.30.110	Floodplain Development Permit				
	Non-refundable Application Fee-	53.00	-		0 This was for a SmartGov process that is not actually possible with SmartGov.
	Scale of project is determined by the Floodplain Administrator and examples of projects are included in the application:				
	Small Scale	317.00	1,200.00	10 hours at various rates	Parodies Grading Multifamily Statement; County is \$600
	Large Scale	794.00	1,800.00	18 hours at various rates	Parodies Grading Multifamily Plan Level; County is \$900
	Floodplain Map Revision (CLOMR and LOMR) Application	1,271.00	1,800.00	18 hours at various rates	
	Permit Revisions: half the cost of the original permit				
	Variance Application	794.00	815.00		
	No Fee Specifically Indicated	155.00/hr	159.00/hr		
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)				
	Third Party Technical Review	Actual Cost	Actual Cost		

Contractor Licensing		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
15.36.034	Classification:				
	General Contractor (Class A)	451.00	463.00		
	Building Contractor (Class B)	451.00	463.00		
	Building Contractor Restricted (Class Br)	451.00	463.00		
	Residential Contractor (Class C)	451.00	463.00		
	Electrical Contractor	451.00	463.00		
	Low Voltage Electrical Contractor	451.00	463.00		
	Plumbing Contractor	451.00	463.00		
	HVAC Contractor	451.00	463.00		
	Woodstove/Gas Stove Installer	451.00	463.00		
	Gas Service Contractor	451.00	463.00		
	Proprietary Homeowner Contractor	451.00	463.00		
	Specialty Solar Panel Installer	451.00	463.00		
	Specialty Licenses	451.00	463.00		
15.36.038	Renewal Late Fee:				
	General Contractor (Class A)	35.00	36.00		
	Building Contractor (Class B)	35.00	36.00		
	Building Contractor Restricted (Class Br)	35.00	36.00		
	Residential Contractor (Class C)	35.00	36.00		
	Plumbing Contractor	35.00	36.00		
	HVAC Contractor	35.00	36.00		
	Gas Service Contractor	35.00	36.00		
	Proprietary Homeowner Contractor	35.00	36.00		
	Specialty Solar Panel Installer	35.00	36.00		
	Specialty Licenses	35.00	36.00		
15.36.050 G	Certificates of Qualification				
	Initial Certificate	170.00	174.00		
	Renewal of Certificate	85.00	87.00		
	Apprentice	85.00	87.00		This is an existing fee that got left off previous fee schedule for some reason
15.36.038	Renewal Late Fee	35.00	36.00		

Demolition Standards		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
15.38.010	Demolition Permit				
	Non-refundable Application Fee	53.00	-		We do not really collect this fee, more trouble than it is worth, so deleting it here but adding it to base Demo fee
	Demolition Permit	265.00	450.00		Demo permits are taking increasing staff time, especially if go to TCHPB and Council
	Permit Revisions: half the cost of the original permit				
	No Fee Specifically Indicated	159.00/hr	163.00/hr		
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)				
	Third Party Technical Review	Actual Cost	Actual Cost		

Grading, Erosion Control, and Stormwater Management		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
LDR: 5.7	Grading Permit				
	Non-refundable Application Fee	53.00	54.00		
	Permit Fee Individual Residential (Primary + 1 accessory):				
	Statement	212.00	460	5 hours at vario	Reflects actual estimated hours to administer the permit application to closeout.
	Plan Level	636.00	885	9 hours at vario	Reflects actual estimated hours to administer the permit application to closeout.
	Permit Fee Multi-Unit Residential (3+ Units)				
	Statement	212.00/unit	1,200.00	10 hours at vario	Changed methodology to simplify process and accurately account for the reality that more lots doesn't need
	Plan Level	370.00/unit	1,800.00	18 hours at vario	Changed methodology to simplify process and accurately account for the reality that more lots doesn't need
	Permit Fee Multi-Lot Residential/Subdivision: Plan Level Only	370.00/unit	2,300.00	20 hours at vario	Changed methodology to simplify process and accurately account for the reality that more lots doesn't need
	Commercial Development: \$0.10/square foot of total development area; minimum fee \$200		2,100.00	18 hours at vario	Changed methodology to simplify process and accurately account for the reality that commercial doesn't need
	Permit Revisions: One Hour Minimum	155.00/hr	159.00/hr		
	Fee Not Specifically Indicated	155.00/hr	159.00/hr		
	Compliance Fees: Two times the regular fee (Failure to obtain permit prior to commencing the work - not including Emergency Waiver)				
	Third Party Technical Review	Actual Cost	Actual Cost		

Cemetery		\$ Current Fee	\$ Proposed Fee	Calculation	Justification
Res 05-28	Fees:				
	Internment - Open/Close Full	522.00	950	78% Market adjustment	
	Internment - Open/Close Cremation	74.00	325	328% Market adjustment	
	Weekend / Holiday Charge	148.00	325	115% Market adjustment	
	Deed Filing Fee	30.00	30	-3% State Statute maximum charge	
	Winter Charge (Dec 1 - April 30)	148.00	650	330% Market adjustment	
	Plot Purchase - Full	447.00	610	34% Market adjustment	
	Plot Purchase - Cremation/Infant	148.00	275	82% Market adjustment	
	Disinterment - Open/Close Full	671.00	1,200.00	75% Market adjustment	
	Disinterment - Open/Close Cremation	148.00	400	165% Market adjustment	

GLOSSARY OF TERMS

ADOPTED BUDGET

This is a financial program forming the basis for fiscal year appropriations as adopted by the Mayor and Town Council. The adopted budget contains both the annual operating and capital budgets.

APPROPRIATION

Legal act authorization to make expenditures and incur obligations for specific purposes. Appropriations are limited in amount and time they may be expended. Total appropriations include the original adopted budget and any supplemental adjustments made throughout the year, hence the Amended Budget.

BUDGET MESSAGE

A written explanation of the budget and the Town of Jackson's financial plan and priorities presented by the Town Administrator to the Mayor and Council.

CAPITAL IMPROVEMENT PROGRAM (CIP)

A long-term budgeting and planning tool through which needed capital projects are identified, evaluated, prioritized, priced, and discussed.

CAPITAL PROJECT

The acquisition, creation, or extension of the useful life of a fixed asset that has a life expectancy greater than one year and a monetary value greater than \$10,000, such as a police car, land, or public building. Major repair or renovation of an existing asset and general planning and design activities are also considered capital projects under certain circumstances.

CAPITAL PROJECT FUND

A governmental fund type used to account for the financial resources to be used for the acquisition or construction of major capital assets, other than those financed by the enterprise funds.

CHARGES FOR SERVICES

Charges or fees established to recover part or all of the costs incurred in the provision of services. These charges are based on the

philosophy that the recipient of the benefits should pay for the services. These are also referred to as user fees.

DEBT SERVICE FUND

A Fund established to accumulate resources to retire external debt, such as bonds.

DEFICIT

A negative change in fund balance or working capital is referred to as a deficit (expenditures and other uses exceed revenues and other sources).

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds are usually self-supporting. The Town of Jackson has two enterprise funds, the Water Utility Fund and the Sewage Utility Fund.

FISCAL YEAR

A twelve-month period that determines the time frame for financial reporting, budgeting, and accounting. At the end of the fiscal year, the financial position and results of operations are determined. The Town of Jackson's fiscal year is July 1 to June 30.

FULL-TIME EQUIVALENT (FTE)

Used to denote the number of person hours necessary to fill a permanent position. A full-time position is normally 40 hours per week for the entire fiscal year and is designated as 1.0 FTE. A 0.5 FTE may be a half-time position for the entire year or a full-time position to begin or end in the middle of the year.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The difference between assets and liabilities, accounted for on a modified accrual basis, reported in a governmental fund.

FUND TYPE

Governmental fund types include the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The Town of Jackson adopts a budget for the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds.

GENERAL FUND

The general fund is the operating fund of the Town of Jackson. The General Fund accounts for all financial resources except for those required by law or management necessity to be accounted for in another fund.

INTERNAL SERVICE FUND

This proprietary fund type provides services to other funds on a cost reimbursement basis.

INTERFUND TRANSFER

The flow of assets from one fund to another fund to finance activities without a requirement for repayment.

LEGAL DEBT LIMIT

The maximum amount of general obligation debt allowed under Wyoming State statutes. The current limit is four percent of total assessed valuation.

LEGAL LEVEL OF BUDGETARY CONTROL

The level at which a government's management may not reallocate resources without specific approval from the legislative body. The Town of Jackson's legal level of budgetary control is at the divisional/departmental level.

LOCAL OPTION SALES TAX (5TH-CENT SALES TAX)

The 1% county-wide sales tax has been made "permanent" by both Teton County and the Town of Jackson. Although proceeds from this tax are completely unrestricted, the Town of Jackson has designated a portion of the tax for capital expenditures. An annual transfer is made from the General Fund to the Capital Projects Fund. This tax is split with the county based on latest Census count.

LODGING TAX – GENERAL

The 10% portion of the voter-approved levy on hotels/motels/lodges that can be used for expenditures incurred for any purpose. The levy began on April 1, 2011, will be in effect for four years, and is distributed based on point-of-sale.

LODGING TAX – VISITOR IMPACT

The 30% portion of the voter-approved levy on hotels/motels/lodges that can only be used for expenditures incurred to provide services for visitors. The levy began on April 1, 2011, will be in effect for four years, and is distributed based on point-of-sale.

NET OPERATING EXPENDITURES

As defined by policy for the General Fund – total expenditures plus the recurring transfers-out to the Employee Insurance Fund, the START Bus System Fund, and the Public Works Shop Fund.

NET OPERATING REVENUE

As defined by policy for the General Fund – total revenue plus the recurring transfers-in from the Capital Projects Fund.

NET OPERATING SURPLUS

The condition in which net operating revenue exceed net operating expenditures

RECOMMENDED BUDGET

The financial program prepared by the Town Manager and submitted to the Mayor and Town Council for review.

REQUESTED BUDGET

The budget put forth by the various department directors and managers for Town Manager consideration.

SPECIAL REVENUE FUND

A governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SPECIFIC PURPOSE EXCISE TAX (6TH-CENT SALES TAX)

Formally called Capital Facilities Tax, this 1% sales tax requires voter authorization for specific projects as submitted by local governments and non-profit entities. Once all authorized projects have been funded, new projects are submitted for voter authorization.

STATE FOUR PERCENT SALES TAX (4-CENTS SALES TAX)

A 4% sales tax applied by the State of Wyoming and partially shared-back (31%) to counties and municipalities based on population. This tax is split with the county based on latest Census count.

SUPPLEMENTAL BUDGET REQUEST

A financial plan that is presented to the Mayor and Town Council subsequent to the passage of the adopted budget to recognize unexpected needs or to spend unanticipated revenue.

SURPLUS

A positive change in fund balance or working capital is referred to as a surplus (Revenues and other sources exceed expenditures and other uses).

