TOWN OF JACKSON
TOWN COUNCIL
AGENDA DOCUMENTATION

PREPARATION DATE: November 9, 2016
MEETING DATE: November 14, 2016

SUBMITTING DEPARTMENT: Finance
DEPARTMENT DIRECTOR: Kelly Thompson
PRESENTER: Kelly Thompson, Finance Director

SUBJECT: Amendment #1 to Fiscal Year 2017 Budget

STATEMENT/PURPOSE
A resolution adopting amendments to the Town of Jackson's fiscal year 2017 budget.

BACKGROUND/ALTERNATIVES
The attached resolution proposes modifications to the Town's current FY 2017 budget. The resolution represents the 2017 adopted budget divided into budget divisions (Mayor & Council, Municipal Judge, Town Attorney, etc.). Significant items include budget amendment of $68,879 for employee housing siding project, $13,560 for radio repeater lease, $18,900 for new employee housing lease, $27,430 for technical support, $15,000 for new social service contract and $9,400 for seasonal driver bonuses. Budget carryovers from FY2016 include $562,077 for Cache Creek sewer project, $221,647 for sidewalk projects, and reallocation of various 2010 SPET energy efficiency projects. Adjustments occurred within START to accurately reflect health insurance for grant reporting.

ATTACHMENTS
- Resolution adopting amendments to the Fiscal Year 2017 Budget.
- Exhibit A – Schedule of Increases/Decreases.

ALIGNMENT WITH COUNCIL'S STRATEGIC INTENT
The annual adoption of the fiscal year budget, and subsequent amendments, are critical to the Town's ability to accomplish its purpose and mission. The budget is a vehicle for the Council to address each Strategic Intent.

FISCAL IMPACT
The proposed budget adjustments in the attached resolution include only the updates where current division estimates vary *significantly* from current budget. The proposed budget adjustments do not address small and relatively immaterial variances between expectations and budget.

STAFF IMPACT
The staff impact of the Council's adoption of this amendment is positive, in that it will allow staff to continue with the work programs requested by Council during the formulation of the budget.

LEGAL REVIEW
N/A

RECOMMENDATION
Staff recommends that the Mayor & Council approve the attached resolution.

SUGGESTED MOTION

I move to approve the resolution adopting amendments to the fiscal year 2017 budget.

Purpose:

To amend the 2017 amended budget.

Background:

The Town Council amends the adopted budget as needed during the fiscal year. The first amendment typically occurs in late September or early October, with the last amendment occurring in June before adoption of the following year's budget.

Fiscal Impact:

Amendments are funded through available fund balances or with adjustments to revenue projections.

RESOLUTION 16-21

A RESOLUTION ADOPTING AMENDMENTS TO THE FISCAL YEAR 2017 BUDGET OF THE TOWN OF JACKSON.

WHEREAS, pursuant to Wyoming Statutes, the governing body of the Town of Jackson is empowered to control the finances of the Town including adopting and amending the annual budget; and

WHEREAS, the specific statutory requirements for budgeting procedures are stipulated in the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 16-4-124); and

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Jackson that the fiscal year 2017 budget is hereby amended as follows:

EXPENDITURES AND OTHER USES	Approved Budget	Increase (Decrease)	Amended Budget
Mayor & Town Council	311,599		311,599
Town Attorney	407,110	14,160	421,270
Municipal Judge	213,209		213,209
Administration	326,128	6,444	332,572
Town Clerk & Personnel	541,746	18,030	559,776
Finance	578,395		578,395
Planning	831,689		831,689
Information Technology	474,114		474,114
Town-Wide Services	143,125		143,125
Town Hall Building	132,250		132,250
PD Administration	494,340		494,340
PD Investigation	421,246		421,246
PD Patrol	2,761,791		2,761,791
PD Community Service	354,337		354,337
PD Special Operations	22,620		22,620
Building Inspections	372,794		372,794
Victim Services	233,435		233,435
Animal Shelter/Control	234,214		234,214
Public Works Administration	243,332		243,332
Streets	1,453,998		1,453,998
Town Engineer	422,126		422,126
Public Works Yard Operations	152,437		152,437
Public garage Operations	83,634		83,634
Cemetery	20,447		20,447
Social Services	544,682	15,000	559,682
Sports and Events Center	47,177		47,177
Public Amenities	67,263		67,263
Community Promotions	256,443		256,443
County-Budgeted Joint Programs	2,939,140		2,939,140
Transfers Out	4,438,636		4,438,636
Total General Fund	19,523,457	53,634	19,577,091

Expenditures and Other Uses	Approved Budget	Increase (Decrease)	Amended Budget
Affordable Housing	124,913		124,913
Total Affordable Housing Fund	124,913		124,913
Parking Exactions Fund	75,000		75,000
Total Parking Exactions Fund	75,000		75,000
Park Exactions	75,000		75,000
Total Park Exactions	75,000		75,000
Employee Housing Assistance	108,842	71,413	180,255
Total Employee Housing Fund	108,842	71,413	180,255
Animal Care Fund	22,000		22,000
Transfers Out	75,000		75,000
Total Animal Care Fund	97,000		97,000
Lodging Tax Fund	284,613		284,613
Transfers Out	345,887		345,887
Total Lodging Tax Fund	630,500		630,500
Vertical Harvest Fund	20,000		20,000
Total Vertical Harvest Fund	20,000		20,000
Snow King-Snow Making Fund	52,552		52,552
Total Snow King-Snow Making Fund	52,552	-	52,552

Expenditures and Other Uses	Approved Budget	Increase (Decrease)	Amended Budget
START Administration	491,239		491,239
START Operations	3,378,146	41,510	3,419,656
START Capital	232,500	(70,000)	162,500
START Indirect Cost Allocations	52,736		52,736
Total START Fund Expenditures	4,154,621	(28,490)	4,126,131
Capital Outlay	8,795,673	42,590	8,838,263
Total Capital Projects Fund	8,795,673	42,590	8,838,263
Capital Outlay	190,411	2,132	192,543
Total 2006 SPET	190,411	2,132	192,543
Capital Outlay	1,783,362	221,647	2,005,009
Total 2010 SPET	1,783,362	221,647	2,005,009
Capital Outlay	1,050,000		1,050,000
Total 2014 SPET	1,050,000		1,050,000
Capital Outlay	3,000,000		3,000,000
Total 2016 SPET	3,000,000		3,000,000
Water Maintenance & Operation	753,150	8,880	762,030
Water Wells	243,884		243,884
Water Billing, Accounting, & Ins.	167,024		167,024
Water Capital Outlay & Improvements	1,475,800		1,475,800
Water Loan Expenditures	117,650		117,650
Water Transfers Out	455,565		455,565
Sewage Plant Operations	835,324		835,324
Sewage Maint. & Operations	353,651		353,651
Sewage Billing, Accounting, & Ins.	167,025		167,025
Sewage Capital Outlay & Improvements	1,022,500	562,077	1,584,577
Sewage Transfers Out	455,565		455,565
Total Enterprise Funds	6,047,138	570,957	6,618,095
Employee Insurance	2,207,810		2,207,810
Total Insurance Fund	2,207,810		2,207,810
Fleet Expenditures	1,860,305		1,860,305
Total Fleet Management Fund	1,860,305		1,860,305
Central Equipment Expenses	350,500		350,500
Transfers Out	50,000		
Total Central Equipment Fund	400,500	-	350,500
IT Services	1,000,285		1,000,285
Total IT Service Fund	1,000,285	-	1,000,285

REVENUES AND OTHER SOURCES	Approved Budget	Increase (Decrease)	Amended Budget
Taxes	6,700,159		6,700,159
Licenses & Permits	835,870		835,870
Intergovernmental Revenue	8,972,246		8,972,246
Charges for Services	605,381		605,381
Fines & Forfeitures	463,936		463,936
Miscellaneous Revenue	115,465		115,465
Transfers In	1,038,866		1,038,866
Total General Fund	18,731,923	-	18,731,923
Licenses & Permits	30,200		30,200
Transfers In	1,250,000		1,250,000
Total Affordable Housing Fund	1,280,200		1,280,200
Licenses & Permits	1,000		1,000
Miscellaneous Revenue	200		200
Total Parking Exactions	1,200		1,200
Licenses & Permits	10,000		10,000
Miscellaneous Revenue	100		100
Total Park Exactions	10,100		10,100
Miscellaneous Revenue	170,960	-	170,960
Transfers In	250,000	18,900	268,900
Total Employee Housing Fund	420,960	18,900	439,860
Miscellaneous Revenue	52,100		52,100
Total Animal Care Fund	52,100		52,100

REVENUES AND OTHER SOURCES	Approved Budget	Increase (Decrease)	Amended Budget
Taxes	630,000		630,000
Miscellaneous Revenue	500		500
Total Lodging Tax Fund	630,500		630,500
Taxes	-	258,094	258,094
Miscellaneous Revenue	-	25	25
Total Communities and Priorities Fund	-	258,119	258,119
Contributions & Donations	20,200		20,200
Total Vertical Harvest Fund	20,200		20,200
Contributions & Donations	52,552		52,552
Total Snow King Snow Making Fund	52,552	-	52,552
Intergovernmental Revenue	2,861,965	(70,000)	2,791,965
Charges for Services	1,307,769		1,307,769
Miscellaneous Revenue	24,000		24,000
Transfers In	370,887		370,887
Total START Fund Revenues	4,564,621	(70,000)	4,494,621
Intergovernmental	4,694,982		4,694,982
Miscellaneous Revenue	20,500		20,500
Transfers In	2,913,636		2,913,636
Total Capital Projects Fund	7,629,118	-	7,629,118
Miscellaneous Revenue	1,100		1,100
Total 2006 SPET	1,100		1,100
Miscellaneous	500		500
Total 2010 SPET	500		500
Taxes	339,267		339,267
Miscellaneous	6,200		6,200
Total 2014 SPET	345,467		345,467
Taxes	6,000,000		6,000,000
Miscellaneous	1,000		1,000
Total 2016 SPET	6,001,000		6,001,000
Water Charges for Services	2,413,916		2,413,916
Water Miscellaneous	14,000		14,000
Debt Issue	27,015		27,015
Sewage Charges for Services	2,611,649		2,611,649
Sewage Miscellaneous	10,000		10,000
Total Enterprise Funds	5,076,580	-	5,076,580
Charges for Services	2,300,670		2,300,670
Miscellaneous Revenue	2,500		2,500
Total Employee Insurance Fund	2,303,170		2,303,170
Charges for Services	1,912,121		1,912,121
Miscellaneous Revenue	1,000		1,000
Transfers In	-		-
Total Internal Service Fund-Fleet	1,913,121		1,913,121
Charges for Services	365,200		365,200
Miscellaneous Revenue	2,000		2,000
Total Central Equipment Fund	367,200		367,200
Charges for Services	646,135		646,135
Miscellaneous Revenue	200		200
Transfers In	50,000		50,000
Total IT Service Fund	696,335		696,335

CHANGE OF FUND BALANCE	Approved Budget	Increase (Decrease)	Amended Budget
General Fund	(791,534)	(53,634)	(845,168)
Affordable Housing	1,155,287	-	1,155,287
Parking Exactions Fund	(73,800)	-	(73,800)
Park Exactions Fund	(64,900)	-	(64,900)
Employee Housing Fund	312,118	(52,513)	259,605
Vertical Harvest Fund	200	-	200
Snow Making Fund	-	-	-
Animal Care Fund	(44,900)	-	(44,900)
Lodging Tax Fund	-	-	-
Start Fund	410,000	(41,510)	368,490
Capital Projects	(1,166,555)	(42,590)	(1,209,145)
2006 SPET	(189,311)	(2,132)	(191,443)
2010 SPET	(1,782,862)	(221,647)	(2,004,509)
2014 SPET	(704,533)	-	(704,533)
2016 SPET	3,001,000	-	3,001,000
Enterprise Funds	(970,558)	(570,957)	(1,541,515)
Employee Insurance Fund	95,360	-	95,360
Fleet Management Fund	52,816	-	52,816
Central Equipment Fund	(33,300)	-	(33,300)
IT Services Fund	(303,950)	-	(303,950)

PASSED, APPROVED, & ADOPTED this 14th day of November , 2017

Town of Jackson

By: _____
Sara Flitner
Mayor

ATTEST:

By: _____
Sandy Birdyshaw
Town Clerk

Exhibit A -Schedule of Increases\Decreases

General Fund Expenditures and Other Uses		
Town Attorney		
Salaries & Wages - Regular	11,300	Salary Adjustments
FICA & Medicare	870	Salary Adjustments
Wyoming Retirement	1,650	Salary Adjustments
Workers' Compensation	340	Salary Adjustments
Administration		
Salaries & Wages - Regular	5,150	Salary Adjustments
FICA & Medicare	400	Salary Adjustments
Wyoming Retirement	740	Salary Adjustments
Workers' Compensation	154	Salary Adjustments
Town Clerk & Personnel		
Salaries & Wages - Regular	14,200	Salary Adjustments
FICA & Medicare	1,100	Salary Adjustments
Wyoming Retirement	2,100	Salary Adjustments
Workers' Compensation	430	Salary Adjustments
Disability/Life Insurance	200	Salary Adjustments
Social Services		
Community Resource Center	15,000	New Social Services Contract
Total General Fund	53,634	

Special Revenue Fund Expenditures and Other Uses		
Employee Housing Fund		
R&M - 455 #1 Vine Street	52,513	Employee Housing Siding Project Approved at September 6, 2016 Council Meeting
Rent - 205 Nelson Drive #9	18,900	New Employee Housing Lease; Offsetting Rent Revenue
START Administration		
Health Insurance	9,555	Add Health Insurance changes for START
Vision Insurance	131	Add Health Insurance changes for START
Dental Insurance	720	Add Health Insurance changes for START
START Operations		
Salaries & Wages - Part-Time	8,700	Increase Seasonal Driver Bonus
FICA & Medicare	700	Increase Seasonal Driver Bonus
Contract Maintenance	27,430	Routematch Tech Support for FY2017; Offsetting Grant Revenue
Radio Services	4,680	Update Snow King Radio Repeater Leases
START Capital		
Bike Share - Capital	(70,000)	Reclass for Direct Expenditure, not an Interfund Transfer
Total Special Revenue Fund	53,329	

Capital Project Fund Expenditures and Other Uses		
Capital Projects Fund		
Door Security Systems - Town	20,000	Not budgeted
Town Hall Basement Remodel	6,505	Budget Rollover from Prior Year
Tree Removal/Replace Snow King	16,085	Budget Rollover from Prior Year
2008 SPET Project Fund		
Miller Parking Lot Improv	2,132	Budget Rollover from Prior Year
2010 SPET Project Fund		
Airport Lighting	(8,875)	Under budget, reallocation
Aspens WWTP Projects	(59,375)	Under budget, reallocation
St John's EVSE	18,310	Budget Rollover from Prior Year
Recycling Center Lighting	(17,958)	Under budget, reallocation

TOJ - Employee Housing	16,366	Employee Housing Siding Project Approved at September 6, 2016 Council Meeting
TVA - EVSE	4,090	Reallocation
TCPR - Solar Control/Display	25,525	Not budgeted, Reallocation of Funds
Old Wilson School/ Community	23,726	Not budgeted, Reallocation of Funds
Animal Shelter Lighting	3,250	Not budgeted, Reallocation of Funds
Recreation Center Lighting	(25,000)	Reallocation
Energy Efficiency Projects	19,940	Rollover and Reallocation of Projects
May Way to Scott Lane	139,510	Budget Rollover from Prior Year
Flat Creek Drive Sidewalk	82,137	Budget Rollover from Prior Year
Total Capital Projects Fund	266,369	
Water Fund Expenditures and Other Uses		
Water Maintenance & Operations		
Radio Services	8,880	Update Snow King Radio Repeater Leases
Total Water Fund	8,880	
Sewer Fund Expenditures and Other Uses		
Sewer Capital Outlay		
Cache Creek/Lodge Pole Sewer	562,077	Budget Rollover from Prior Year plus Approved Change Order #1
Total Sewage Fund	562,077	
Internal Service Fund Expenditures and Other Uses		
Total Expenditures and Other Uses	**944,289**	
General Fund Revenues and Other Sources		
Special Revenue Fund		
Employee Housing Fund		
Lease Revenue	18,900	New Employee Housing Lease
Community Priorities Fund		
Housing - 1% Local Option	129,047	New Community Priorities Fund Budget
Transportation - 1% Local Option	129,047	New Community Priorities Fund Budget
Interest Earnings	25	New Community Priorities Fund Budget
START Fund		
Bike Share - Capital	(70,000)	Reclass for Direct Expenditure, not an Interfund Transfer
Total Special Revenue Fund	**207,019**	
Water Revenues and Other Sources		
Sewer Revenues and Other Sources		
Capital Project Revenues and Other Sources		
Internal Service Fund Revenues and Other Sources		
Employee Insurance Fund		
START Fund Service Charge	10,406	Add Health Insurance changes for START
Total Special Revenue Fund	**10,406**	
Total Revenues and Other Sources	**217,425**	