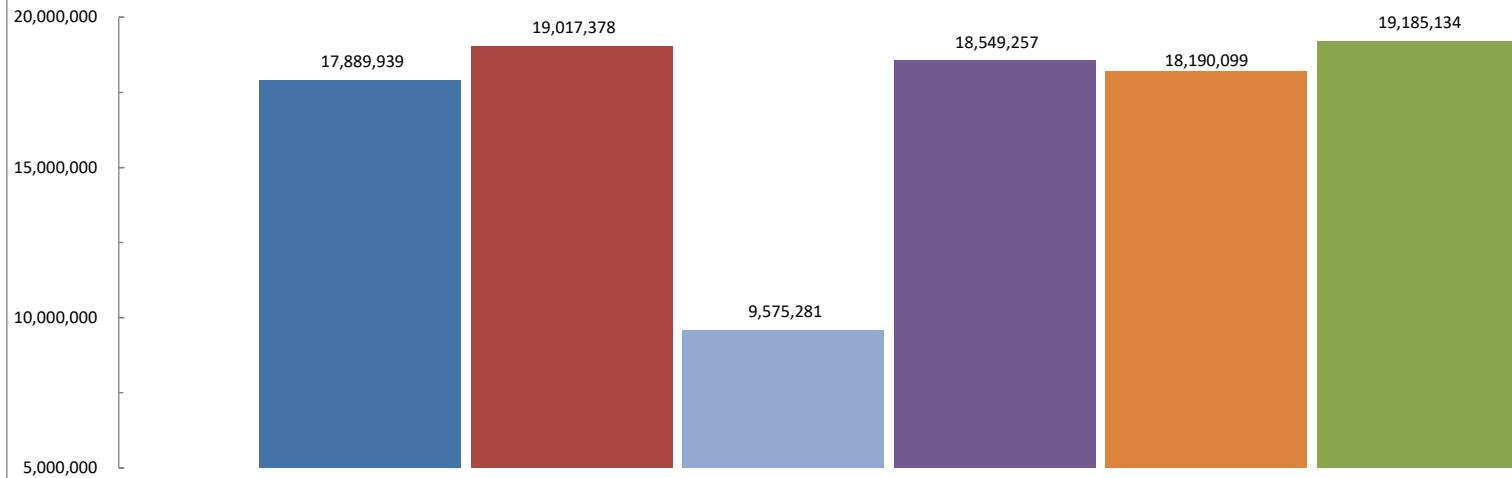
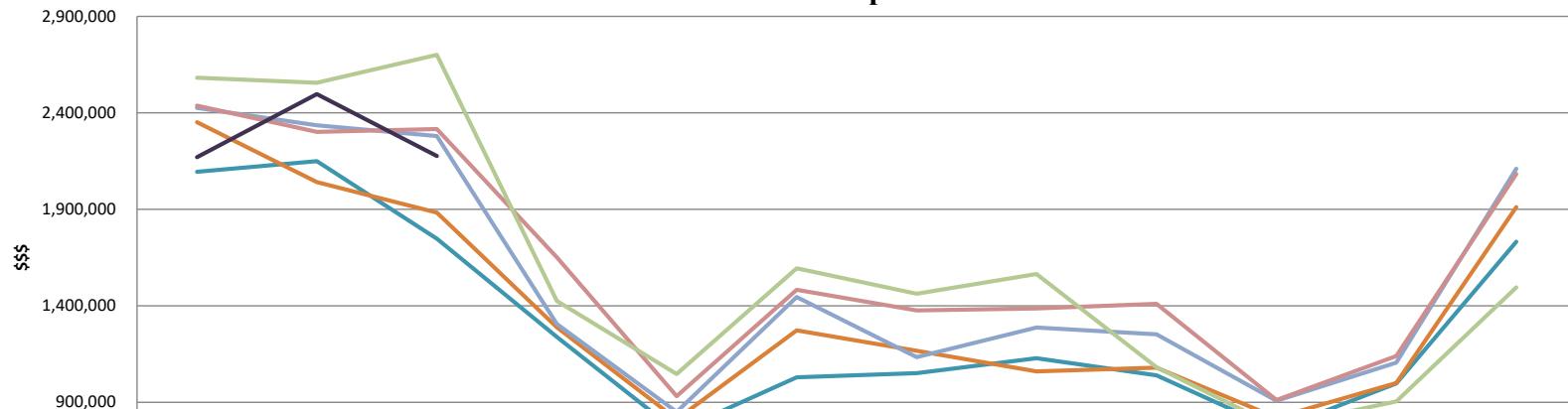


**Sales & Use Tax thru September
-12.69% YTD decrease**

■ 5 Year Avg ■ 3 Year Avg ■ FY 21 Budget ■ FY 20 - 3 Year Est ■ FY 20 - Prior Year Est ■ FY 20 Actual



**Sales & Use Tax
Actual thru September**



Teton County Treasurer - Teton County Clerk

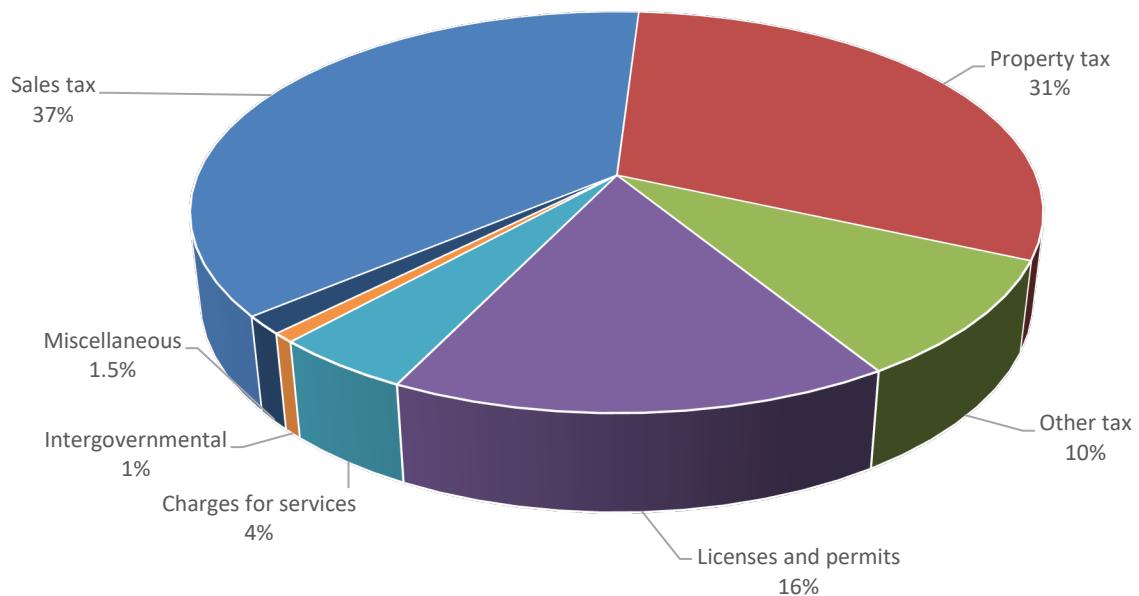
General Fund 10 - Change in Fund Balance

Oct 2020

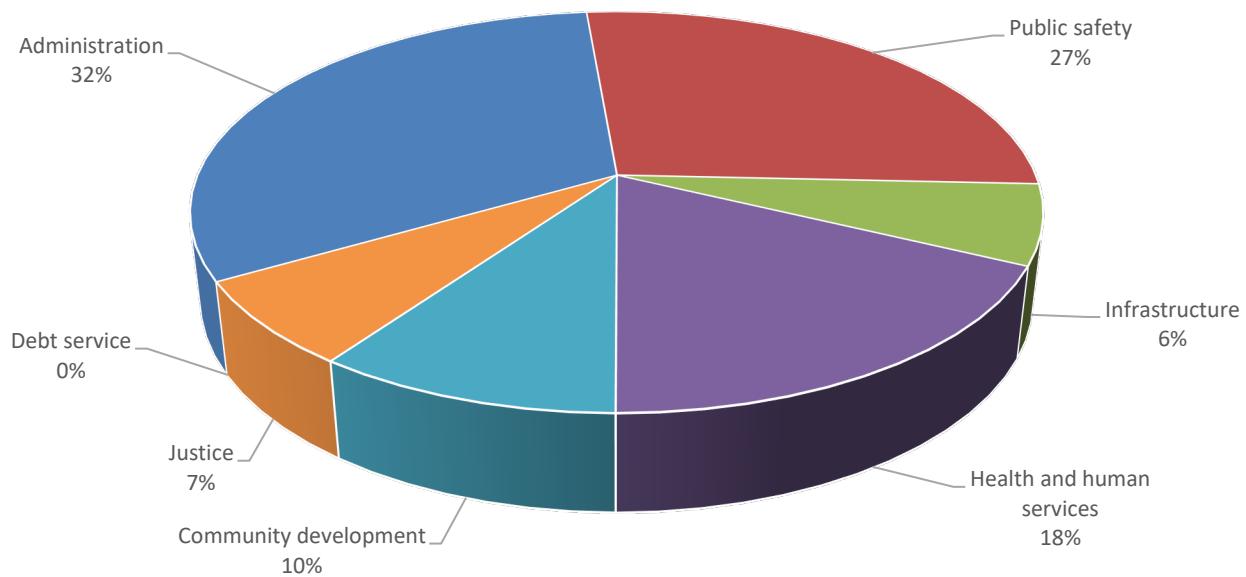
	AUDITED					FY21			
	06/30/20	July	August	September	October	YTD	Budget	Variance	% Used
Revenues:									
Sales tax	19,430,522	939,716	1,530,284	2,201,123	133,617	4,804,741	9,725,740	(4,920,999)	49%
Property tax	14,016,097	89,238	47,122	311,108	3,530,742	3,978,210	13,259,806	(9,281,596)	30%
Other tax	3,248,916	126,399	134,446	869,098	102,282	1,232,225	4,246,510	(3,014,285)	29%
Intergovernmental	299,104	31,686	84,043	0	(19,254)	96,475	183,500	(87,025)	53%
Charges for services	2,122,323	117,759	162,920	173,033	129,745	583,456	2,067,118	(1,483,662)	28%
Licenses and permits	2,637,473	627,800	303,285	674,879	463,914	2,069,878	2,734,469	(664,591)	76%
Miscellaneous	779,053	7,375	47,890	39,541	93,205	188,011	132,000	56,011	142%
Total revenues	42,533,488	1,939,972	2,309,991	4,268,781	4,434,252	12,952,996	32,349,143	(19,396,147)	40%
Expenditures:									
Administration	9,398,557	1,213,544	835,149	900,265	(116,768)	2,832,190	11,051,169	8,218,979	26%
Community development	2,268,547	201,145	354,689	192,348	119,052	867,234	2,457,362	1,590,128	35%
Health and human services	3,905,179	222,035	335,370	439,075	590,912	1,587,392	4,113,828	2,526,436	39%
Justice	2,032,466	164,713	156,768	199,501	85,010	605,992	2,205,642	1,599,650	27%
Infrastructure	2,952,069	253,841	178,027	280,614	(143,830)	568,651	2,340,358	1,771,707	24%
Public safety	7,915,202	599,072	631,594	806,930	361,790	2,399,386	8,253,954	5,854,569	29%
Debt service:									
Principal	0	0	0	0	0	0	0	0	0%
Total expenditures	28,472,020	2,654,351	2,491,597	2,818,733	896,165	8,860,845	30,422,313	21,561,468	29%
Excess (deficiency) of revenues over expenditures	14,061,468	(714,379)	(181,606)	1,450,049	3,538,087	4,092,151	1,926,830	2,165,321	
Other financing sources (uses):									
Transfers in	1,045,500	4,163	13,743	28,003	71,695	117,603	1,214,328	(1,096,725)	10%
Transfers out	(11,465,549)	(259,092)	(271,184)	(271,263)	(271,104)	(1,072,642)	(3,873,543)	2,800,901	28%
Total other financing sources (uses)	(10,420,049)	(254,929)	(257,441)	(243,260)	(199,409)	(955,039)	(2,659,215)	1,704,176	36%
Change in fund balance	3,641,419	(969,307)	(439,047)	1,206,789	3,338,678	3,137,112	(732,385)	3,869,497	
Unassigned Fund Balance	16,744,361	15,495,906	15,229,083	15,990,865	18,911,402				
Restricted-Exaction Fees	138,153	156,029	173,780	191,531	239,079				
Restricted-Scenic Preserve	14,445	14,445	14,445	88,758	88,758				
Restricted-Avail Projects	3,251,061	3,435,781	3,548,893	3,565,093	3,622,277				
Restricted-Energy Mitigation	2,231,543	2,308,094	2,005,007	2,341,751	2,658,550				
Restricted-Pathways 1% Tr Fee	247,022	247,022	247,022	247,022	247,022				
Restricted-Sheriff	2,882	2,882	2,882	2,882	(508)				
Restricted-Abandoned Vehicle	18,251	18,251	18,251	18,251	18,251				
Committed-Operations Stabilization	7,166,573	7,166,573	7,166,573	7,166,573	7,166,573				
Total Restricted	13,069,929	13,349,076	13,176,852	13,621,860	14,040,000				
Fund balance	29,814,290	28,844,983	28,405,936	29,612,724	32,951,403				

NOTE: Prepared on accrual basis. October includes reversal of FY 2020 year-end accruals.

FY2021 YTD General Fund Revenues



FY2021 YTD General Fund Operating Expenditures



Teton County Treasurer - Teton County Clerk

General Fund 10 - Budget Variance

Oct 2020

Revenues:	FY20					Actual	3 Year	Straight Line
	Budget	July	August	September	October	Year-to-Date	Variance	Variance
<u>Taxes</u>								
Sales and use taxes	9,725,740	939,716	1,530,284	2,201,123	133,617	4,804,741	1,612,966	1,562,827
Property taxes	13,259,806	89,238	47,122	311,108	3,530,742	3,978,210	118,045	(441,726)
Payments in lieu of property tax	1,551,400	0	1,768	0	(1,768)	0	0	(517,133)
Gasoline tax	1,425,000	121,231	113,306	154,281	(92,142)	296,675	(26,217)	(178,325)
Lodging tax	244,110	2,465	16,739	59,479	48,595	127,279	35,415	45,909
Severance tax	175,000	0	0	0	52,252	52,252	8,297	(6,081)
Motor vehicle fees	833,500	1,369	1,002	653,518	93,322	749,210	282,169	471,377
Other taxes	17,500	1,334	1,632	1,820	2,022	6,808	1,024	975
Total taxes	27,232,056	1,155,353	1,711,852	3,381,329	3,766,641	10,015,175	2,031,700	937,823
<u>Other Revenues</u>								
Intergovernmental	183,500	31,686	84,043	0	(19,254)	96,475	23,173	35,309
Charges for services	2,067,118	117,759	162,920	173,033	129,745	583,456	(6,085)	(105,583)
Licenses and permits	2,734,469	627,800	303,285	674,879	463,914	2,069,878	986,032	1,158,388
Miscellaneous	132,000	7,375	47,890	39,541	93,205	188,011	148,752	144,011
Total revenues	32,349,143	1,939,972	2,309,991	4,268,781	4,434,252	12,952,996	3,183,571	2,169,948
Expenditures:								
<u>Administration</u>								
General administration	5,190,191	719,914	331,234	306,419	(362,901)	994,665	1,007,837	735,398
County commissioners	802,855	97,796	73,257	81,765	37,771	290,589	(7,773)	(22,971)
County clerk	1,149,850	102,828	100,610	115,521	68,119	387,078	45,116	(3,795)
County treasurer	749,688	64,103	57,461	78,766	40,724	241,055	34,335	8,841
County assessor	671,297	44,125	45,081	57,867	31,776	178,848	51,302	44,918
Information systems	706,278	61,261	76,072	71,477	15,616	224,426	(5,444)	11,000
Facilities maintenance	1,175,158	82,443	94,057	102,598	36,826	315,923	49,813	75,796
Human resources	482,952	23,124	29,474	56,216	23,922	132,736	0	28,248
Special projects	122,900	17,951	27,904	29,636	(8,621)	66,870	(26,610)	(25,903)
Total administration	11,051,169	1,213,544	835,149	900,265	(116,768)	2,832,190	1,148,577	851,533
<u>Community development</u>								
County planner	1,828,596	139,195	126,785	133,688	39,550	439,218	190,894	170,314
Community development	628,766	61,950	227,903	58,660	79,502	428,015	(214,066)	(218,427)
Special projects	0	0	0	0	0	0	0	0
Total community development	2,457,362	201,145	354,689	192,348	119,052	867,234	(23,172)	(48,113)
<u>Health and human services</u>								
Health department	2,169,849	170,544	276,668	296,521	175,203	918,936	(195,132)	(195,653)
Human services	1,540,523	37,941	30,461	124,728	377,296	570,425	54,457	(56,918)
County coroner	210,659	8,149	25,117	13,548	10,093	56,907	9,814	13,313
Agricultural extension	171,651	3,391	3,030	3,517	26,059	35,998	13,109	21,219
WIC program	11,246	278	93	762	528	1,661	1,163	2,087
Health officer	9,900	1,733	0	0	1,733	3,465	1,802	(165)
Total health and human services	4,113,828	222,035	335,370	439,075	590,912	1,587,392	(114,786)	(216,116)
<u>Justice</u>								
County attorney	1,444,310	111,891	106,533	144,168	62,473	425,065	89,838	56,372
Clerk of district court	629,185	40,013	41,379	47,651	24,238	153,281	29,348	56,447
Drug Court	132,147	12,761	8,803	7,634	(1,717)	27,482	0	16,567
Justice court	0	48	53	47	16	164	(164)	(164)
Total justice	2,205,642	164,713	156,768	199,501	85,010	605,992	119,023	129,222

Teton County Treasurer - Teton County Clerk

General Fund 10 - Budget Variance

Oct 2020

Expenditures:	FY20					Actual	3 Year Variance	Straight Line Variance
	Budget	July	August	September	October			
Infrastructure								
Road and bridge	1,311,169	188,521	27,769	185,243	(101,334)	300,199	51,628	136,857
County engineer	869,973	53,225	138,078	77,575	(49,740)	219,139	26,804	70,852
Pathways	159,216	12,094	12,180	17,796	7,243	49,313	33,526	3,759
Special projects	0	0	0	0	0	0	0	0
Total infrastructure	2,340,358	253,841	178,027	280,614	(143,830)	568,651	111,958	211,468
Public safety								
County sheriff	5,936,599	437,615	491,169	576,240	246,404	1,751,429	138,767	227,438
Board of prisoners and jail	1,958,314	147,341	121,324	200,525	91,447	560,637	125,154	92,135
Emergency management	240,016	14,116	10,757	14,738	11,525	51,137	28,220	28,869
Special projects	119,025	0	8,344	15,427	12,413	36,184	(2,094)	3,491
Total public safety	8,253,954	599,072	631,594	806,930	361,790	2,399,386	290,047	351,932
Debt Service								
Principal	0	0	0	0	0	0	0	0
Total debt service	0	0	0	0	0	0	0	0
Total expenditures	30,422,313	2,654,351	2,491,597	2,818,733	896,165	8,860,845	1,531,646	1,279,926
Excess of revenues over expendit	1,926,830	(714,379)	(181,606)	1,450,049	3,538,087	4,092,151	4,715,217	3,449,874
Other financing sources (uses):								
Transfer from grants fund	1,028,328	0	200	5,732	59,961	65,893	88,843	(276,883)
Transfer from fire / EMS fund	186,000	4,163	13,543	22,271	11,734	51,711	(7,325)	(10,289)
Transfer from lodging tax fund	0	0	0	0	0	0	0	0
Transfer to fire / EMS fund	(1,976,671)	(107,600)	(119,693)	(119,771)	(119,612)	(466,677)	(171,965)	192,214
Transfer to parks and recreation	(1,558,993)	(130,500)	(130,500)	(130,500)	(130,500)	(521,998)	(73,980)	(2,334)
Transfer to capital projects fund	(30,000)	0	0	0	0	0	(7,346)	10,000
Transfer to housing authority fund	(307,879)	(20,992)	(20,992)	(20,992)	(20,992)	(83,967)	(19,511)	18,659
Total other financing sources (uses)	(2,659,215)	(254,929)	(257,441)	(243,260)	(199,409)	(955,039)	(191,285)	(68,634)
Change in fund balance	(732,385)	(969,307)	(439,047)	1,206,789	3,338,678	3,137,112	4,523,933	3,381,241
Beginning fund balance	29,814,290	29,814,290	28,844,983	28,405,936	29,612,724	29,814,290		
Ending fund balance	29,081,905	28,844,983	28,405,936	29,612,724	32,951,403	32,951,403		

Notes: 3 Year Variance based on 3 yr history of transactions, which represent month-to-month changes

Straight Line Variance based on straight-line, 12 month amortization of accounts

Community Development Variance is generally negative as Energy Mitigation expenditures are budget amended in as incurred

Teton County Treasurer - Teton County Clerk
All Governmental Funds Excluding General Fund
Oct 2020

Special Revenue Funds

	Parks & Recreation	Grant	ISWR	Special Fire	Fire/EMS	E911	Housing Authority	Roads	Lodging Tax	County Fair
Revenues:										
Sales tax	-	-	-	62,979	-	-	-	-	381,836	-
Property tax	-	-	-	-	-	-	-	-	-	6,240
Severance tax	-	-	-	-	-	-	-	119,403	-	-
Intergovernmental	-	440,127	-	-	-	-	-	-	-	-
Charges for services	748,386	-	2,403,301	36,977	481,139	78,717	905,278	-	-	84,400
Licenses and permits	103,824	-	-	-	(102,500)	-	-	-	-	-
Contributions	-	-	101,124	10,050	-	-	-	-	-	-
Miscellaneous	10,300	-	6,509	21,598	507	1,313	100,489	5,401	631	2,531
Total revenues	862,510	440,127	2,510,934	131,604	379,146	80,030	1,005,767	124,804	382,467	93,171
Expenditures:										
Administration	-	-	1,679,243	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	195,597	-	-	-
Health and human services	-	24,110	-	-	-	-	-	-	-	-
Infrastructure	-	25,751	-	-	-	-	-	138,943	383,352	-
Parks and recreation	1,405,018	-	-	-	-	-	-	-	50,000	230,292
Public safety	-	31,578	-	961,209	1,315,536	135,604	-	-	-	-
Total expenditures	1,405,018	81,439	1,679,243	961,209	1,315,536	135,604	195,597	138,943	433,352	230,292
Excess (deficiency) of revenues over expenditures	(542,508)	358,688	831,691	(829,605)	(936,390)	(55,574)	810,170	(14,139)	(50,885)	(137,121)
Other financing sources (uses):										
Transfers in	811,800	-	-	-	516,677	-	83,967	-	-	-
Transfers out	-	(64,313)	-	-	(44,420)	-	-	-	(168,332)	-
Total other financing sources (uses)	811,800	(64,313)	-	-	472,257	-	83,967	-	(168,332)	-
Change in fund balance	269,292	294,375	831,691	(829,605)	(464,133)	(55,574)	894,137	(14,139)	(219,217)	(137,121)
JHCR Reserve	-	-	-	-	-	-	-	-	-	-
Capital Reserve	-	-	738,681	-	-	-	-	-	-	-
Operating Reserve	-	-	900,000	-	-	-	-	-	-	-
Snake River Canyon Ranch	-	-	-	-	-	-	-	-	-	-
Fee-In-Lieu	-	-	-	-	-	-	6,128,836	-	-	-
Buffalo Valley Rd	-	-	-	-	-	-	-	-	-	-
Spring Gulch Rd	-	-	-	-	-	-	-	253,600	-	-
South Park Rd	-	-	-	-	-	-	-	83,487	-	-
Fund Balance - 6/30/20	834,021	-	5,005,433	2,268,576	1,401,128	825,181	394,868	2,782,131	603,714	1,639,660
Fund Balance - Year to Date	1,103,313	294,375	5,837,124	1,438,971	936,995	769,607	1,289,005	2,767,992	384,497	1,502,539

	Capital Projects Fund									
	2010 Wilson Specific Tax Fund	2012 Landfill Closure Specific Tax Fund	2014 Pathways Specific Tax Fund	2014 Fire/EMS Specific Tax Fund	2017 Pathways Specific Tax Fund	2017 Fire/EMS Specific Tax Fund	2017 P&R Housing Specific Tax Fund	2019 Road to Zero Waste Specific Tax Fund	2019 Wildlife Crossings Specific Tax Fund	2019 P&R Expansion Specific Tax Fund
Revenues:										
Sales tax	-	-	-	-	-	-	-	100,000	73,222	210,905
Miscellaneous	393	2,561	1,075	-	1,167	4,500	-	912	224	1,205
Total revenues	393	2,561	1,075	-	1,167	4,500	-	100,912	73,446	212,110
Expenditures:										
Community development	-	-	-	-	-	-	-	-	-	-
Justice	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	383,317	-	-	600	535,977	-	-	-	-
Parks and recreation	60	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Total expenditures	60	383,317	-	-	600	535,977	-	-	-	-
Excess (deficiency) of revenues over expenditures	333	(380,756)	1,075	-	567	(531,477)	-	100,912	73,446	212,110
Other financing sources (uses):										
Special item - contribution to other government	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Change in fund balance	333	(380,756)	1,075	-	567	(531,477)	-	100,912	73,446	212,110
Fund Balance - 6/30/20	226,947	1,808,437	620,696	-	674,131	3,112,261	-	250,000	176,533	284,366
Fund Balance - Year to Date	227,280	1,427,681	621,771	-	674,698	2,580,784	-	350,912	249,979	496,476

Teton County Treasurer - Teton County Clerk
Capital Projects Fund - Budget Variance
Oct 2020

	FY21 Budget						Actual Year-to-Date	Straight Line Variance
		July	August	September	October			
Revenues:								
Miscellaneous	25,000	997	175,456	4,892	17,354		198,698	190,365
Expenditures:								
Administration	1,185,189	176,305	167,349	94,963	(116,952)	321,665	73,398	
Community development	68,000	920	0	0	(920)	0	22,667	
Health and human services	10,000	9,892	0	0	(9,892)	0	3,333	
Infrastructure	1,547,600	150,569	66,208	308,771	(160,996)	364,551	151,315	
Public safety	43,000	2,735	30,397	0	(2,735)	30,397	(16,064)	
Total expenditures	2,853,789	340,421	263,954	403,733	(291,495)	716,613	234,650	
Excess (deficiency) of revenues over expenditures	(2,828,789)	(339,423)	(88,498)	(398,842)	308,849	(517,915)	(44,285)	
Other financing sources (uses):								
Transfer from general fund	30,000	0	0	0	0	0	10,000	
Transfer to fire / EMS fund	(3,300)	0	0	0	0	0	(1,100)	
Transfer to parks and recreation fund	(33,750)	0	(159,133)	(7,564)	(4,726)	(171,423)	160,173	
Contribution to other entity	0	(54,566)	0	0	(29,799)	(84,364)	84,364	
Total other financing sources (uses)	(7,050)	(54,566)	(159,133)	(7,564)	(34,524)	(255,787)	253,437	
Change in fund balance	(2,835,839)	(393,989)	(247,631)	(406,405)	274,324	(773,702)	209,153	
Beginning fund balance	7,294,922	7,294,922	6,900,933	6,653,301	6,246,896	7,294,922		
Restricted Fd Bal-HWY 22 Bridge	36,533	36,533	36,533	36,533	36,533	36,533		
Emergency Capital Reserve - Committed	6,831,397	6,831,397	6,831,397	6,831,397	6,831,397	6,831,397		
Ending fund balance	11,327,013	6,900,933	6,653,301	6,246,896	6,521,220	6,521,220		

Fiscal Year 2020-21 Capital Projects Expenditures as of 10/31/20

By Fund	By Month
General 10 110,459	July -
Special Fire 11 -	August 606,568
Grant 12 25,751	September 777,867
E911 16 -	October 607,365
Road 18 20,918	November -
Park & Rec 19 -	December -
2010 Pathways SPET 27 -	January -
2010 Wilson SPET 28 60	February -
ISWR 30 -	March -
Lodging Tax 31 -	April -
County Fair Fund 32 4,583	May -
2012 Landfill SPET 34 239,947.45	June 1,991,799
2012 Pathway SPET 36 -	
Capital Projects 37 204,296	
2014 Pathway SPET 38 -	
2014 Fire/EMS SPET 39 1,385,785	
2019 Wildlife Crossin 45 -	
TOTAL 1,991,799	