

Teton County Treasurer's Office
General Fund 10 - Change in Fund Balance
Nov 2021

	AUDITED						FY22			
	06/30/21	July	August	September	October	November	YTD	Budget	Variance	% Used
Revenues:										
Sales tax	23,486,188	1,752,072	2,914,648	3,619,563	(1,404,573)	2,915,388	9,797,097	19,335,000	(9,537,903)	51%
Property tax	14,622,185	64,317	76,763	809,040	4,083,151	4,352,337	9,385,608	13,776,584	(4,390,976)	68%
Other tax	3,253,575	156,371	246,012	1,240,450	(337,097)	376,537	1,682,273	4,836,400	(3,154,127)	35%
Intergovernmental	5,498,682	19,366	79,046	5,188	7,287	0	110,886	279,590	(168,704)	40%
Charges for services	3,349,347	215,870	725,157	126,300	(529,473)	271,856	809,711	2,549,739	(1,740,028)	32%
Licenses and permits	7,998,723	470,266	1,018,609	569,743	1,060,018	198,317	3,316,953	2,868,675	448,278	116%
Miscellaneous	217,520	27,129	9,818	6,179	44,465	17,062	104,654	181,000	(76,346)	58%
Total revenues	58,426,220	2,705,392	5,070,052	6,376,464	2,923,777	8,131,497	25,207,182	43,826,988	(18,619,806)	58%
Expenditures:										
Administration	11,225,365	1,263,292	955,415	650,632	(331,602)	842,150	3,379,886	13,115,364	9,735,478	26%
Community development	2,659,572	293,288	190,972	187,953	153,169	188,822	1,014,204	2,257,230	1,243,026	45%
Health and human services	6,479,806	345,266	391,575	423,225	382,840	552,431	2,095,337	4,350,524	2,255,187	48%
Justice	2,037,239	176,537	157,578	152,690	115,719	167,296	769,820	2,258,085	1,488,265	34%
Infrastructure	2,390,866	115,757	104,376	457,031	122,883	416,157	1,216,204	3,292,466	2,076,262	37%
Public safety	8,588,136	665,630	728,682	680,585	574,351	738,885	3,388,133	9,078,751	5,690,618	37%
Total expenditures	33,380,984	2,859,769	2,528,598	2,552,115	1,017,360	2,905,741	11,863,584	34,352,420	22,488,836	35%
Excess (deficiency) of revenues										
over expenditures	25,045,236	(154,378)	2,541,454	3,824,349	1,906,417	5,225,756	13,343,598	9,474,568	3,869,030	
Other financing sources (uses):										
Transfers in	3,363,943	0	63,127	24,945	387,327	160,357	635,755	1,383,016	(747,261)	46%
Transfers out	(5,554,819)	(317,117)	(333,552)	(335,334)	(19,559,817)	(355,206)	(20,901,025)	(24,720,124)	3,819,099	85%
Total other financing sources (uses)	(2,190,876)	(317,117)	(270,425)	(310,389)	(19,172,490)	(194,849)	(20,265,270)	(23,337,108)	3,071,838	87%
Change in fund balance	22,854,360	(471,494)	2,271,029	3,513,960	(17,266,073)	5,030,907	(6,921,672)	(13,862,540)	6,940,868	
Unassigned Fund Balance	35,799,412	35,189,567	36,797,107	40,017,827	21,997,245	26,995,119				
Restricted-Exaction Fees	249,001	241,172	320,704	340,587	447,783	430,033				
Restricted-Scenic Preserve	105,973	105,973	105,973	138,473	138,473	138,473				
Restricted-Avail Projects	3,365,832	3,341,607	3,369,726	3,473,312	3,420,773	3,403,419				
Restricted-Energy Mitigation	5,561,929	5,732,334	6,304,320	6,439,466	7,148,652	7,226,312				
Restricted-Pathways 1% Tr Fee	366,699	366,699	366,699	366,699	360,503	356,157				
Restricted-Sheriff	5,821	5,821	5,821	5,821	4,782	4,928				
Restricted-Abandoned Vehicle	18,251	18,251	18,251	18,251	18,251	18,251				
Restricted-Hist Pres Board	25,905	25,905	9,757	9,757	7,657	2,334				
Restricted-Sheriff Forfeiture	3,254	3,254	3,254	5,379	5,379	5,379				
Committed-Operations Stabilization	7,166,573	7,166,573	7,166,573	7,166,573	7,166,573	7,166,573				
Total Restricted	16,869,237	17,007,588	17,671,077	17,964,317	18,718,825	18,751,858				
Fund balance	52,668,649	52,197,155	54,468,184	57,982,143	40,716,070	45,746,977				

NOTE: Prepared on accrual basis. October includes reversal of FY 2021 year-end accruals.

Teton County Treasurer's Office
Fund 10 - General Fund
Nov 2021

Balance Sheet			
	Prior Month	Cashflow	Current Month
Assets:			
Pooled cash and cash equivalents	41,846,224	5,043,102	46,889,326
Cash and cash equivalents	983,118	32,595	1,015,713
Interfund receivable - pooled cash	-	-	-
Accounts receivable	-	-	-
Taxes receivable	-	-	-
Other receivables	(347,504)	168,582	(178,922)
Due from other governments	-	-	-
Due from other funds	-	-	-
Prepaid expenses	-	-	-
Other assets	25,000	-	25,000
Total assets	42,506,838	5,244,279	47,751,117
Liabilities:			
Interfund payable - pooled cash			
Accounts payable and accrued liabilities	(145,200)	(27,504)	(172,704)
Due to other funds	-	-	-
Unearned revenue	-	-	-
Funds held in trust	(1,621,606)	(185,722)	(1,807,328)
Total liabilities	(1,766,806)	(213,226)	(1,980,032)
Deferred inflows of resources:			
Unavailable revenues	-	-	-
Revenues for future periods	(25,000)	-	(25,000)
Total deferred inflows of resources	(25,000)	-	(25,000)
Fund balances:			
Nonspendable:			
Prepaid expenses			
Restricted for:			
Capital projects	(11,168,716)	(37,233)	(11,205,949)
Infrastructure	-	-	-
Public safety	-	-	-
Community development	-	-	-
Other purposes	(383,536)	4,200	(379,336)
Committed for:			
Capital projects	-	-	-
Operations stabilization	(7,166,573)	-	(7,166,573)
Public safety	-	-	-
Parks and recreation	-	-	-
Unassigned	(33,948,787)	32,887	(33,915,900)
(INCOME) Loss	11,952,579	(5,030,907)	6,921,672
Total fund balances	(40,715,033)	(5,031,053)	(45,746,086)
Total liabilities, deferred inflows of resources and fund balances	(42,506,839)	(5,244,278)	(47,751,117)

Change In Fund Balance	
Revenues:	
Sales tax	2,915,388
Property tax	4,352,337
Other tax	376,537
Intergovernmental	0
Charges for services	271,856
Licenses and permits	198,317
Miscellaneous	17,062
Total revenues	8,131,497
Expenditures:	
Administration	842,150
Community development	188,822
Health and human services	552,431
Justice	167,296
Infrastructure	416,157
Public safety	738,885
Debt service:	
Principal	0
Total expenditures	2,905,741
Excess (deficiency) of revenues over expenditures	5,225,756
Other financing sources (uses):	
Transfers in	160,357
Transfers out	(355,206)
Total other financing sources (uses)	(194,849)
Change in fund balance	5,030,907
Unassigned Fund Balance	26,995,119
RESTRICTED-EXACTION FEES	430,033
RESTRICTED-SCENIC PRESERVE	138,473
RESTRICTED-AVAIL PROJECTS	3,403,419
RESTRICTED-ENERGY MITIGATION	7,226,312
RESTRICTED-PATHWAYS 1% TR FE	356,157
RESTRICTED-SHERIFF	4,928
RESTRICTED-ABANDONED VEHICLE	18,251
Committed-Operations Stabilization	7,166,573
RESTRICTED-HIST PRES BOARD	2,334
RESTRICTED-SHERIFF FORFEITURE	5,379
Total Restricted	18,751,858
Fund balance	45,746,977

Teton County Treasurer's Office
General Fund 10 - Budget Variance
Nov 2021

Revenues:	FY21						Actual	3 Year	Straight Line
<u>Taxes</u>	Budget	July	August	September	October	November	Year-to-Date	Variance	Variance
Sales and use taxes	19,335,000	1,752,072	2,914,648	3,619,563	(1,404,573)	2,915,388	9,797,097	1,154,352	3,352,097
Property taxes	13,776,584	64,317	76,763	809,040	4,083,151	4,352,337	9,385,608	2,088,281	4,793,413
Payments in lieu of property ta	1,693,400	0	0	0	0	0	0	0	(564,467)
Gasoline tax	1,550,000	128,387	171,428	155,274	50,648	186,414	692,151	194,860	175,484
Lodging tax	430,000	24,964	70,920	124,040	6,472	72,862	299,258	83,339	155,924
Severance tax	210,000	0	0	0	59,287	0	59,287	6,541	(10,713)
Motor vehicle fees	934,500	1,562	1,809	959,378	(455,352)	115,826	623,223	151,378	311,723
Other taxes	18,500	1,459	1,854	1,757	1,849	1,436	8,354	641	2,188
Total taxes	37,947,984	1,972,760	3,237,422	5,669,053	2,341,481	7,644,261	20,864,978	3,679,392	8,215,650
<u>Other Revenues</u>									
Intergovernmental	279,590	19,366	79,046	5,188	7,287	0	110,886	(801)	17,689
Charges for services	2,549,739	215,870	725,157	126,300	(529,473)	271,856	809,711	(120,176)	(40,202)
Licenses and permits	2,868,675	470,266	1,018,609	569,743	1,060,018	198,317	3,316,953	2,044,498	2,360,728
Miscellaneous	181,000	27,129	9,818	6,179	44,465	17,062	104,654	27,158	44,320
Total revenues	43,826,988	2,705,392	5,070,052	6,376,464	2,923,777	8,131,497	25,207,182	5,630,071	10,598,186
Expenditures:									
<u>Administration</u>									
General administration	6,634,863	766,088	416,241	231,493	(698,069)	293,292	1,009,044	2,026,496	1,202,577
County commissioners	1,204,187	85,387	102,610	56,021	68,385	75,021	387,424	137,845	13,971
County clerk	1,037,256	85,818	74,495	69,993	65,761	75,906	371,972	113,477	(26,220)
County treasurer	758,993	66,447	59,256	53,874	64,693	59,903	304,173	38,177	(51,175)
County assessor	677,782	49,789	40,169	40,390	40,095	77,381	247,824	56,666	(21,897)
Information systems	748,652	36,685	64,924	67,847	46,971	60,705	277,132	13,712	(27,581)
Facilities maintenance	1,333,623	110,290	139,914	85,727	69,227	138,528	543,687	(32,224)	(99,146)
Human resources	596,408	30,712	52,776	31,836	37,171	56,216	208,712	0	(9,909)
Special projects	123,600	32,077	5,031	13,451	(25,837)	5,197	29,918	35,993	11,282
Total administration	13,115,364	1,263,292	955,415	650,632	(331,602)	842,150	3,379,886	2,390,142	991,902
<u>Community development</u>									
County planner	1,708,812	158,039	130,301	122,957	151,352	140,388	703,037	11,403	(133,433)
Community development	537,018	135,250	60,671	64,996	(1,033)	48,434	308,317	(79,841)	(129,311)
Total community development	2,257,230	293,288	190,972	187,953	153,169	188,822	1,014,204	(71,287)	(261,794)
<u>Health and human services</u>									
Health department	2,226,309	302,684	258,320	261,240	186,179	344,297	1,352,719	(425,802)	(610,616)
Human services	1,721,235	26,294	113,583	136,265	166,870	157,301	600,313	221,362	(26,568)
County coroner	211,299	11,515	14,649	22,215	29,719	20,687	98,786	(18,335)	(28,353)
Agricultural extension	171,913	1,909	4,701	2,909	(1,954)	29,989	37,555	17,380	19,749
WIC program	9,868	1,132	321	596	294	156	2,499	1,189	790
Health officer	9,900	1,733	0	0	1,733	0	3,465	1,802	(165)
Total health and human services	4,350,524	345,266	391,575	423,225	382,840	552,431	2,095,337	(202,404)	(645,162)
<u>Justice</u>									
County attorney	1,439,554	124,562	110,069	106,190	85,624	100,030	526,476	107,201	(46,625)
Clerk of district court	657,080	38,880	36,473	39,606	40,226	34,623	189,808	44,452	29,219
Drug Court	160,450	13,050	11,036	6,890	(10,131)	32,643	53,489	0	(5)
Justice court	1,000	44	0	4	0	0	48	207	286
Total justice	2,258,085	176,537	157,578	152,690	115,719	167,296	769,820	151,861	(17,125)

Teton County Treasurer's Office
General Fund 10 - Budget Variance
Nov 2021

	FY21						Actual	3 Year	Straight Line
Expenditures:	Budget	July	August	September	October	November	Year-to-Date	Variance	Variance
<u>Infrastructure</u>									
Road and bridge	2,088,051	38,246	37,793	388,436	40,980	348,320	853,774	(100,347)	(157,757)
County engineer	988,208	66,934	53,855	58,596	56,449	51,901	287,736	71,521	41,667
Pathways	216,207	10,577	12,729	9,999	25,454	15,936	74,694	57,416	(2,626)
Special projects	0	0	0	0	0	0	0	0	0
Total infrastructure	3,292,466	115,757	104,376	457,031	122,883	416,157	1,216,204	28,591	(118,716)
<u>Public safety</u>									
County sheriff	6,732,357	499,571	571,914	468,808	419,951	547,582	2,507,826	150,946	(263,707)
Board of prisoners and jail	1,961,019	132,593	128,358	185,382	131,925	153,728	731,986	133,792	(78,313)
Emergency management	256,312	24,724	18,754	16,711	8,855	20,086	89,130	15,822	(3,693)
Special projects	129,064	8,742	9,656	9,684	13,620	17,489	59,190	(16,833)	(16,169)
Total public safety	9,078,751	665,630	728,682	680,585	574,351	738,885	3,388,133	283,727	(361,882)
Total expenditures	34,352,420	2,859,769	2,528,598	2,552,115	1,017,360	2,905,741	11,863,584	2,580,629	(412,777)
Excess of revenues over expendit	9,474,568	(154,378)	2,541,454	3,824,349	1,906,417	5,225,756	13,343,598	8,210,701	10,185,408
Other financing sources (uses):									
Transfer from grants fund	1,066,016	0	36,270	5,843	367,956	136,004	546,073	(288,018)	190,734
Transfer from fire / EMS fund	317,000	0	26,857	19,102	19,371	24,353	89,682	19,564	(15,984)
Transfer to fire / EMS fund	(1,801,821)	(150,344)	(166,779)	(168,561)	(646,648)	(166,733)	(1,299,064)	549,765	(698,457)
Transfer to parks and recreatio	(1,641,355)	(136,153)	(136,153)	(136,153)	(136,153)	(136,153)	(680,763)	(31,256)	(133,645)
Transfer to capital projects fun	(20,827,849)	0	0	0	(18,746,397)	(21,700)	(18,768,096)	(1,052,014)	(11,825,480)
Transfer to housing authority fi	(449,099)	(30,620)	(30,620)	(30,620)	(30,620)	(30,620)	(153,102)	(18,264)	(3,402)
Total other financing sources (use	(23,337,108)	(317,117)	(270,425)	(310,389)	(19,172,490)	(194,849)	(20,265,270)	(820,223)	(12,486,234)
Change in fund balance	(13,862,540)	(471,494)	2,271,029	3,513,960	(17,266,073)	5,030,907	(6,921,672)	7,390,477	(2,300,825)
Beginning fund balance	52,668,649	52,668,649	52,197,155	54,468,184	57,982,143	40,716,070	52,668,649		
Ending fund balance	38,806,109	52,197,155	54,468,184	57,982,143	40,716,070	45,746,977	45,746,977		

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's Office
All Governmental Funds Excluding General
Fund Nov 2021

Special Revenue Funds

	Parks & Recreation	Grant	ISWR	Special Fire	Fire/EMS	E911	Housing Authority	Roads	Lodging Tax	County Fair
Revenues:										
Sales tax	-	-	-	-	-	-	-	-	897,773	-
Property tax	-	-	-	249,298	-	-	-	-	-	-
Severance tax	-	-	-	-	-	-	-	246,422	-	-
Intergovernmental	13,000	300,770	-	-	-	-	-	-	-	-
Charges for services	978,758	-	3,437,853	195,035	826,948	83,122	1,424,370	-	-	577,112
Licenses and permits	11,701	-	-	-	150	-	-	-	-	-
Contributions	12,430	-	120,667	7,550	-	-	-	-	-	-
Miscellaneous	1,541	-	11,860	(331)	2,284	9,854	6,113	1,987	627	1,286
Total revenues	1,017,430	300,770	3,570,380	451,552	829,382	92,976	1,430,483	248,409	898,400	578,398
Expenditures:										
Administration	-	56,655	2,288,571	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	247,526	-	-	-
Health and human services	-	13,681	-	-	-	-	-	-	-	-
Infrastructure	-	8,675	-	-	-	-	-	925,529	36,542	-
Parks and recreation	1,761,290	-	-	-	-	-	-	-	-	630,109
Public safety	-	19,152	-	1,208,489	2,202,716	42,190	-	-	-	-
Total expenditures	1,761,290	98,163	2,288,571	1,208,489	2,202,716	42,190	247,526	925,529	36,542	630,109
Excess (deficiency) of revenues over expenditures	(743,860)	202,607	1,281,809	(756,937)	(1,373,334)	50,786	1,182,957	(677,120)	861,858	(51,711)
Other financing sources (uses):										
Transfers in	865,446	-	-	-	1,364,746	-	153,102	-	-	-
Transfers out	-	(214,605)	-	-	(92,511)	-	-	-	(210,417)	-
Total other financing sources (uses)	865,446	(214,605)	-	-	1,272,235	-	153,102	-	(210,417)	-
Change in fund balance	121,586	(11,998)	1,281,809	(756,937)	(101,099)	50,786	1,336,059	(677,120)	651,441	(51,711)
Capital Reserve	-	-	738,681	-	-	-	-	-	-	-
Operating Reserve	-	-	900,000	-	-	-	-	-	-	-
Fee-In-Lieu	-	-	-	-	-	-	9,643,670	-	-	-
Spring Gulch Rd	-	-	-	-	-	-	-	253,600	-	-
South Park Rd	-	-	-	-	-	-	-	83,487	-	-
Fund Balance - 6/30/21	1,375,854	-	5,840,050	285,294	3,386,845	982,348	338,501	3,014,366	433,378	1,176,985
Fund Balance - Year to Date	1,497,440	(11,998)	7,121,859	(471,643)	3,285,746	1,033,134	391,618	2,337,246	1,084,819	1,125,274

Capital Projects

	2010 Wilson Specific Tax Fund	2012 Landfill Closure Specific Tax Fund	2014 Pathways Specific Tax Fund	2017 Pathways Specific Tax Fund	2017 Fire/EMS Specific Tax Fund	2019 Road 2 Zero Waste Specific Tax Fund	2019 Wildlife Crossings Specific Tax Fund	2019 P&R Expansion Specific Tax Fund	2019 Fire/EMS Wildland Specific Tax Fund
Revenues:									
Sales tax	-	-	-	-	-	870,326	841,073	2,001,109	-
Property tax	-	-	-	-	-	-	-	-	-
Other tax	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Miscellaneous	166	264	430	60	1,398	1,612	1,250	3,546	(365,000)
Total revenues	166	264	430	60	1,398	871,938	842,323	2,004,655	(365,000)
Expenditures:									
Community development	-	-	-	-	-	-	-	-	-
Justice	-	-	-	-	-	-	-	-	-
Infrastructure	-	271,937	-	440,642	899,963	197,372	2,040	-	-
Parks and recreation	1,834	-	-	-	-	-	-	336,558	-
Public safety	-	-	-	-	-	-	-	-	-
Total expenditures	1,834	271,937	-	440,642	899,963	197,372	2,040	336,558	-
Excess (deficiency) of revenues over expenditures	(1,668)	(271,673)	430	(440,582)	(898,565)	674,566	840,283	1,668,097	(365,000)
Other financing sources (uses):									
Special item - contribution to other government	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Change in fund balance	(1,668)	(271,673)	430	(440,582)	(898,565)	674,566	840,283	1,668,097	(365,000)
Fund Balance - 6/30/21	227,760	452,619	587,752	456,631	2,177,164	1,384,223	1,655,418	3,981,724	-
Fund Balance - Year to Date	226,092	180,946	588,182	16,049	1,278,599	2,058,789	2,495,701	5,649,821	(365,000)

Teton County Treasurer's Office
Capital Projects Fund - Budget Variance
Nov 2021

	FY22						Actual Year-to-Date	Straight Line Variance
	Budget	July	August	September	October	November		
Revenues:								
Miscellaneous	7,500	54	713	450	16,143	1,121	18,480	15,355
Expenditures:								
Administration	4,640,630	59,402	116,357	92,937	44,202	3,993,345	4,306,244	(2,372,648)
Community development	0	(375)	(4,962)	0	5,337	0	0	0
Health and human services	0	0	0	0	0	0	0	0
Infrastructure	10,829,197	32,939	32,286	364,607	1,360,331	164,637	1,954,800	2,557,366
Public safety	221,000	0	19,225	0	48,870	0	68,095	23,988
Total expenditures	15,690,827	91,967	162,906	457,544	1,458,740	4,157,982	6,329,138	208,706
Excess (deficiency) of revenues over expenditures	(15,683,327)	(91,912)	(162,193)	(457,094)	(1,442,598)	(4,156,861)	(6,310,658)	(193,351)
Other financing sources (uses):								
Transfer from general fund	18,877,211	(1,600,000)	0	0	18,746,397	21,700	17,168,096	(9,302,592)
Transfer to fire / EMS fund	(450,000)	0	0	(2,862)	0	(23)	(2,884)	(184,616)
Transfer to parks and recreation fund	(551,719)	0	(6,530)	(308)	(8,044)	(21,885)	(36,767)	(193,116)
Contribution to other entity	0	(375)	(4,962)	0	5,337	0	0	0
Total other financing sources (uses)	17,875,492	(1,600,375)	(11,493)	(3,170)	18,743,690	(207)	17,128,446	(9,680,324)
Change in fund balance	2,192,165	(92,287)	(173,686)	(460,264)	17,338,257	(4,156,537)	12,455,484	(9,873,675)
Beginning fund balance	4,502,488	4,502,488	4,410,200	4,236,515	3,776,251	21,114,508	4,502,488	
Restricted Fd Bal-HWY 22 Bridge	30,350	30,350	30,350	30,350	30,072	29,540	29,540	
Emergency Capital Reserve - Committed	8,503,468	8,503,468	8,503,468	8,503,468	8,503,468	8,503,468	8,503,468	
Ending fund balance	15,228,471	4,410,200	4,236,515	3,776,251	21,114,508	16,957,971	16,957,971	

Fiscal Year 2021-22 Capital Projects Expenditures as of 11/30/21

By Fund			By Month	
General	10	599,269	July	14,127
Special Fire	11	-	August	963,194
Grant	12	8,675	September	708,751
E911	16	-	October	1,397,900
Road	18	3,840	November	1,386,283
Park & Rec	19	-	December	-
2010 Pathways SPET	27	-	January	-
2010 Wilson SPET	28	1,834	February	-
ISWR	30	-	March	-
Lodging Tax	31	-	April	-
County Fair Fund	32	-	May	-
2012 Landfill SPET	34	277,631.96	June	-
2012 Pathway SPET	36	-		4,470,255
Capital Projects	37	332,407		
2014 Pathway SPET	38	325,241		
2014 Fire/EMS SPET	39	2,019,954		
19 R2ZERO Waste SPET	44	197,805		
2019 Wildlife Xing SPET	45	2,040		
19 P&R Expansion SPET	46	336,558		
19 Fire/EMS Wildland S	47	365,000		
TOTAL		4,470,255		