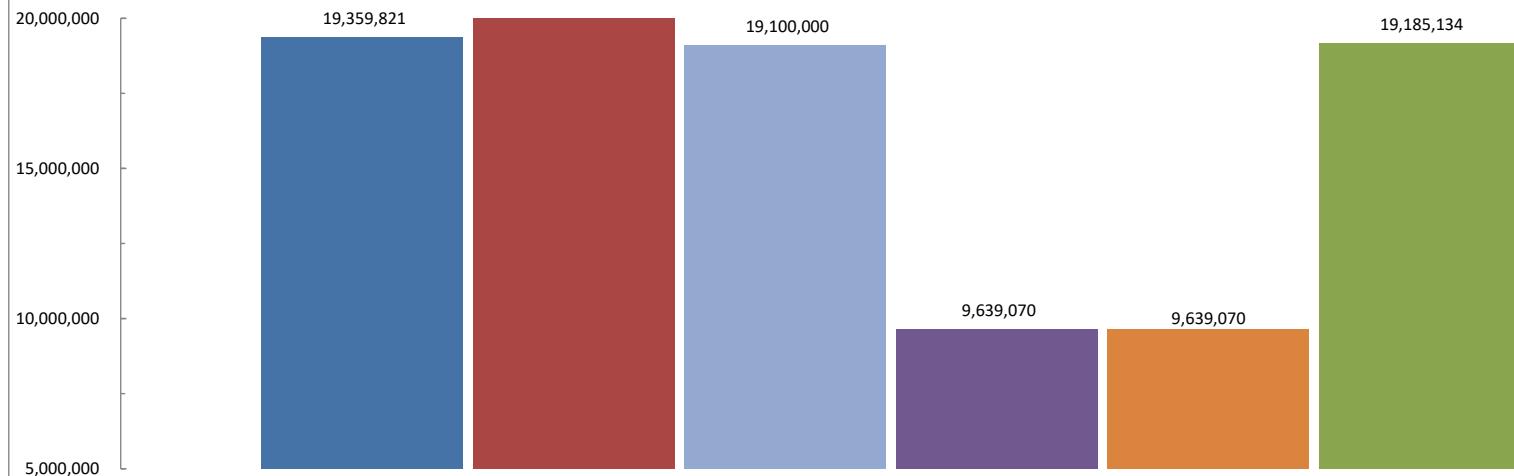


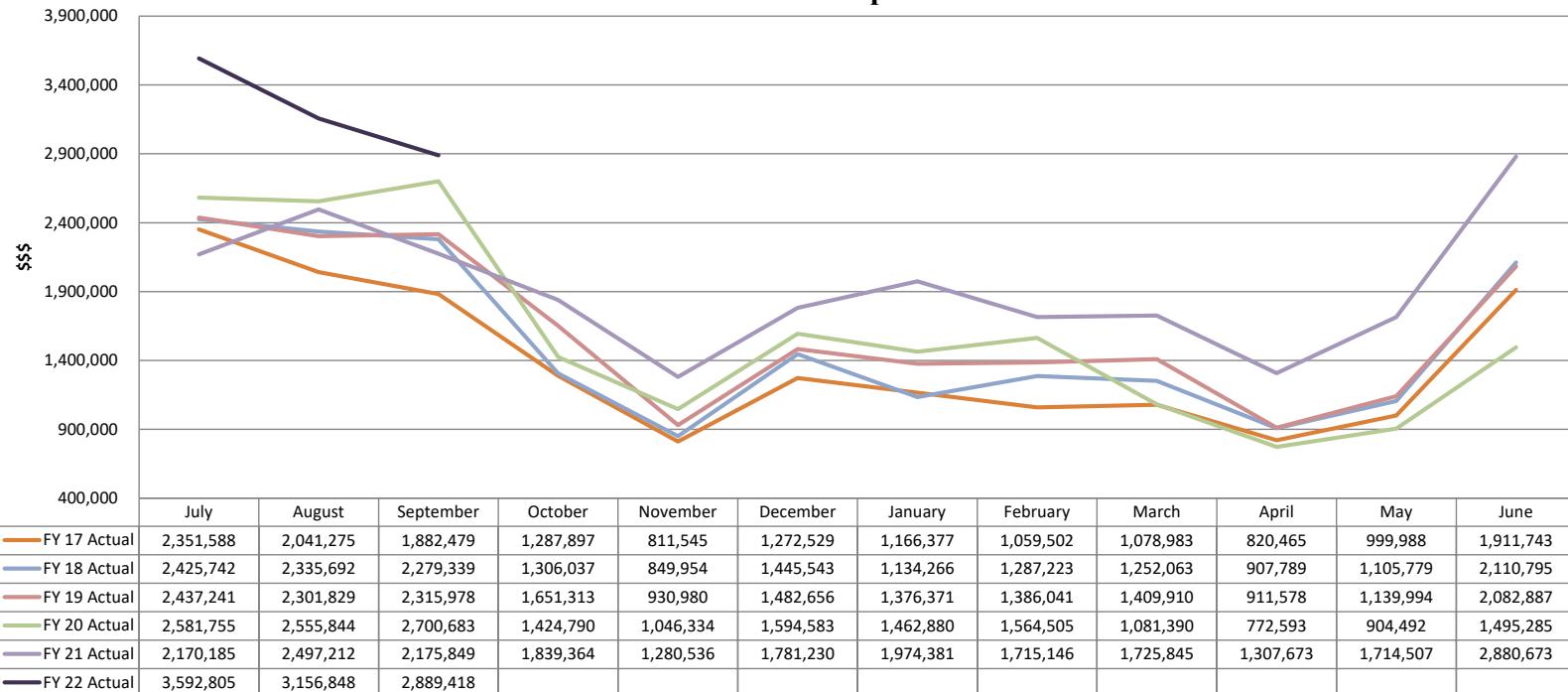
Sales & Use Tax thru September

29.01% YTD increase

■ 5 Year Avg ■ 3 Year Avg ■ FY 22 Budget ■ FY 21 - 3 Year Est ■ FY 21 - Prior Year Est ■ FY 20 Actual



Sales & Use Tax Actual thru September



Teton County Treasurer - Teton County Clerk

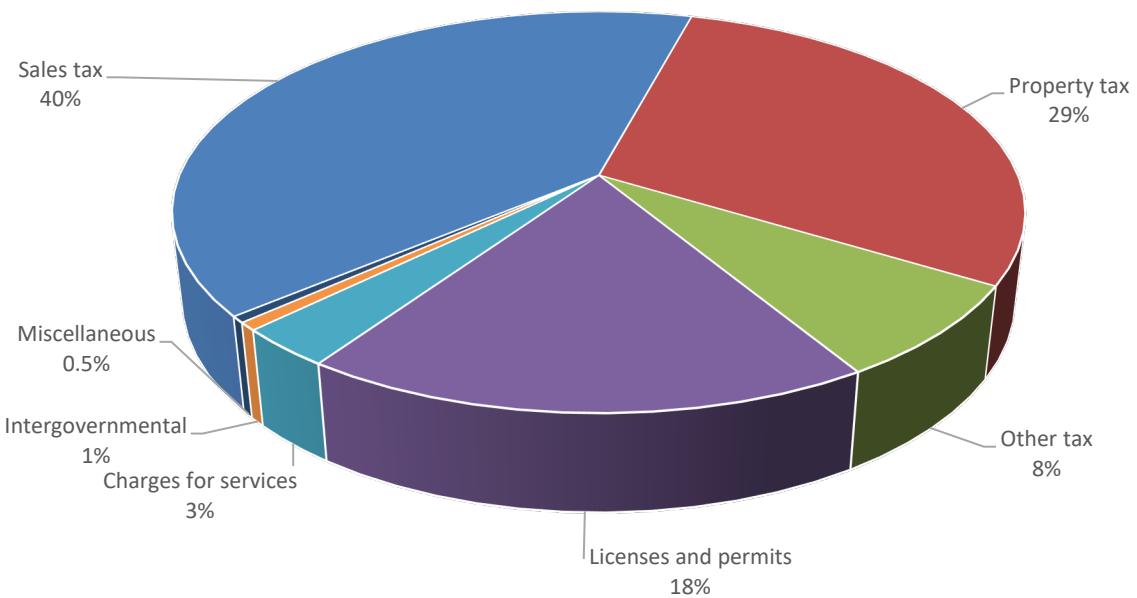
General Fund 10 - Change in Fund Balance

Oct 2021

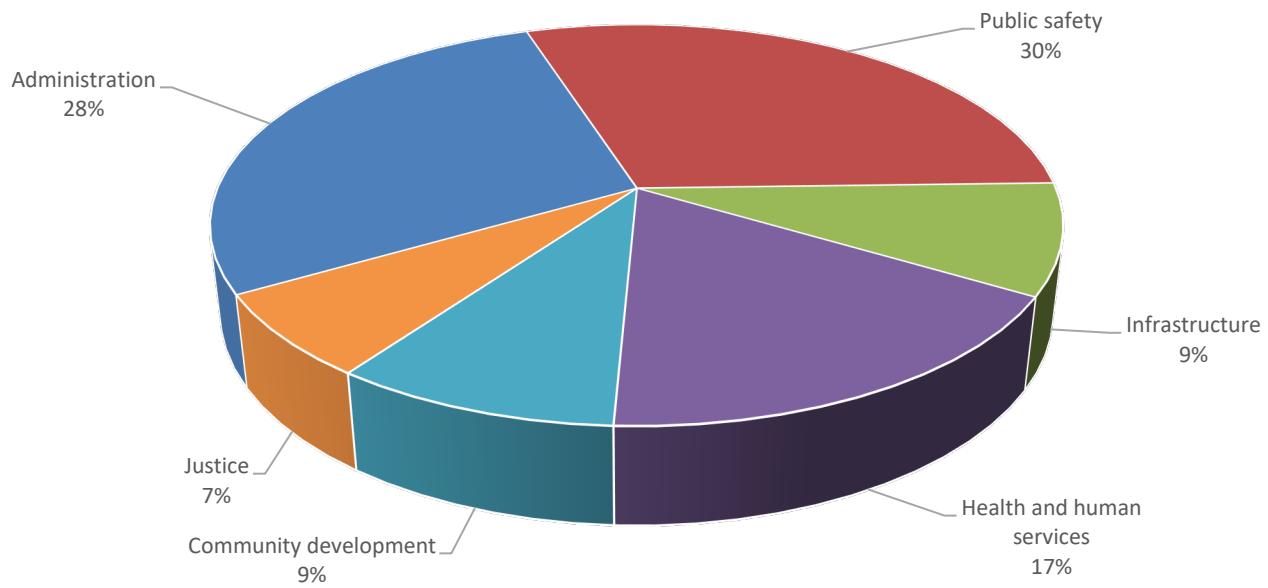
	AUDITED					FY22			
	06/30/21	July	August	September	October	YTD	Budget	Variance	% Used
Revenues:									
Sales tax	23,486,188	1,752,072	2,914,648	3,619,563	(1,404,573)	6,881,710	19,335,000	(12,453,290)	36%
Property tax	14,622,185	64,317	76,763	809,040	4,083,151	5,033,271	13,776,584	(8,743,313)	37%
Other tax	3,253,575	156,371	246,012	1,240,450	(337,097)	1,305,736	4,836,400	(3,530,664)	27%
Intergovernmental	5,498,682	19,366	79,046	5,188	7,287	110,886	279,590	(168,704)	40%
Charges for services	3,349,347	215,870	725,157	126,300	(529,473)	537,855	2,549,739	(2,011,884)	21%
Licenses and permits	7,998,723	470,266	1,018,609	569,743	1,060,018	3,118,637	2,868,675	249,962	109%
Miscellaneous	217,520	27,129	9,818	6,179	44,465	87,591	181,000	(93,409)	48%
Total revenues	58,426,220	2,705,392	5,070,052	6,376,464	2,923,777	17,075,685	43,826,988	(26,751,303)	39%
Expenditures:									
Administration	11,225,365	1,263,292	955,415	650,632	(331,602)	2,537,736	13,115,364	10,577,629	19%
Community development	2,659,572	293,288	190,972	187,953	153,169	825,382	2,257,230	1,431,848	37%
Health and human services	6,479,806	345,266	391,575	423,225	382,840	1,542,906	4,350,524	2,807,618	35%
Justice	2,037,239	176,537	157,578	152,690	115,719	602,524	2,258,085	1,655,561	27%
Infrastructure	2,390,866	115,757	104,376	457,031	122,883	800,047	3,292,466	2,492,419	24%
Public safety	8,588,136	665,630	728,682	680,585	574,351	2,649,248	9,078,751	6,429,503	29%
Total expenditures	33,380,984	2,859,769	2,528,598	2,552,115	1,017,360	8,957,843	34,352,420	25,394,578	26%
Excess (deficiency) of revenues over expenditures	25,045,236	(154,378)	2,541,454	3,824,349	1,906,417	8,117,842	9,474,568	(1,356,726)	
Other financing sources (uses):									
Transfers in	3,363,943	0	63,127	24,945	387,327	475,399	1,383,016	(907,617)	34%
Transfers out	(5,554,819)	(317,117)	(333,552)	(335,334)	(19,559,817)	(20,545,820)	(24,720,124)	4,174,304	83%
Total other financing sources (uses)	(2,190,876)	(317,117)	(270,425)	(310,389)	(19,172,490)	(20,070,421)	(23,337,108)	3,266,687	86%
Change in fund balance	22,854,360	(471,494)	2,271,029	3,513,960	(17,266,073)	(11,952,579)	(13,862,540)	1,909,961	
Unassigned Fund Balance	35,799,412	35,189,567	36,797,107	40,017,827	21,997,245				
Restricted-Exaction Fees	249,001	241,172	320,704	340,587	447,783				
Restricted-Scenic Preserve	105,973	105,973	105,973	138,473	138,473				
Restricted-Avail Projects	3,365,832	3,341,607	3,369,726	3,473,312	3,420,773				
Restricted-Energy Mitigation	5,561,929	5,732,334	6,304,320	6,439,466	7,148,652				
Restricted-Pathways 1% Tr Fee	366,699	366,699	366,699	366,699	360,503				
Restricted-Sheriff	5,821	5,821	5,821	5,821	4,782				
Restricted-Abandoned Vehicle	18,251	18,251	18,251	18,251	18,251				
Restricted-Hist Pres Board	25,905	25,905	9,757	9,757	7,657				
Restricted-Sheriff Forfeiture	3,254	3,254	3,254	5,379	5,379				
Committed-Operations Stabilization	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				
Fund balance	52,668,649	52,197,155	54,468,184	57,982,143	40,716,070				

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

FY2022 YTD General Fund Revenues



FY2022 YTD General Fund Operating Expenditures



Teton County Treasurer - Teton County Clerk

General Fund 10 - Budget Variance

Oct 2021

Revenues:	FY21					Actual	3 Year	Straight Line
	Budget	July	August	September	October	Year-to-Date	Variance	Variance
<u>Taxes</u>								
Sales and use taxes	19,335,000	1,752,072	2,914,648	3,619,563	(1,404,573)	6,881,710	536,387	436,710
Property taxes	13,776,584	64,317	76,763	809,040	4,083,151	5,033,271	1,022,664	441,077
Payments in lieu of property ta	1,693,400	0	0	0	0	0	0	(564,467)
Gasoline tax	1,550,000	128,387	171,428	155,274	50,648	505,737	154,521	(10,929)
Lodging tax	430,000	24,964	70,920	124,040	6,472	226,396	64,578	83,062
Severance tax	210,000	0	0	0	59,287	59,287	6,541	(10,713)
Motor vehicle fees	934,500	1,562	1,809	959,378	(455,352)	507,397	(16,239)	195,897
Other taxes	18,500	1,459	1,854	1,757	1,849	6,919	804	752
Total taxes	37,947,984	1,972,760	3,237,422	5,669,053	2,341,481	13,220,716	1,769,256	571,388
<u>Other Revenues</u>								
Intergovernmental	279,590	19,366	79,046	5,188	7,287	110,886	(801)	17,689
Charges for services	2,549,739	215,870	725,157	126,300	(529,473)	537,855	(189,331)	(312,058)
Licenses and permits	2,868,675	470,266	1,018,609	569,743	1,060,018	3,118,637	1,981,597	2,162,412
Miscellaneous	181,000	27,129	9,818	6,179	44,465	87,591	33,758	27,258
Total revenues	43,826,988	2,705,392	5,070,052	6,376,464	2,923,777	17,075,685	3,594,479	2,466,689
Expenditures:								
<u>Administration</u>								
General administration	6,634,863	766,088	416,241	231,493	(698,069)	715,752	1,844,140	1,495,869
County commissioners	1,204,187	85,387	102,610	56,021	68,385	312,403	111,788	88,993
County clerk	1,037,256	85,818	74,495	69,993	65,761	296,065	93,808	49,687
County treasurer	758,993	66,447	59,256	53,874	64,693	244,270	34,538	8,728
County assessor	677,782	49,789	40,169	40,390	40,095	170,443	61,930	55,484
Information systems	748,652	36,685	64,924	67,847	46,971	216,427	15,693	33,124
Facilities maintenance	1,333,623	110,290	139,914	85,727	69,227	405,158	9,896	39,383
Human resources	596,408	30,712	52,776	31,836	37,171	152,496	0	46,307
Special projects	123,600	32,077	5,031	13,451	(25,837)	24,722	15,767	16,478
Total administration	13,115,364	1,263,292	955,415	650,632	(331,602)	2,537,736	2,187,561	1,834,053
<u>Community development</u>								
County planner	1,708,812	158,039	130,301	122,957	151,352	562,649	26,187	6,955
Community development	537,018	135,250	60,671	64,996	(1,033)	259,883	(77,153)	(80,877)
Total community development	2,257,230	293,288	190,972	187,953	153,169	825,382	(53,815)	(72,972)
<u>Health and human services</u>								
Health department	2,226,309	302,684	258,320	261,240	186,179	1,008,422	(265,784)	(266,319)
Human services	1,721,235	26,294	113,583	136,265	166,870	443,012	255,172	130,733
County coroner	211,299	11,515	14,649	22,215	29,719	78,098	(11,175)	(7,665)
Agricultural extension	171,913	1,909	4,701	2,909	(1,954)	7,566	41,616	49,738
WIC program	9,868	1,132	321	596	294	2,343	136	947
Health officer	9,900	1,733	0	0	1,733	3,465	1,802	(165)
Total health and human services	4,350,524	345,266	391,575	423,225	382,840	1,542,906	21,768	(92,731)
<u>Justice</u>								
County attorney	1,439,554	124,562	110,069	106,190	85,624	426,446	86,762	53,406
Clerk of district court	657,080	38,880	36,473	39,606	40,226	155,185	35,541	63,842
Drug Court	160,450	13,050	11,036	6,890	(10,131)	20,846	0	32,637
Justice court	1,000	44	0	4	0	48	161	286
Total justice	2,258,085	176,537	157,578	152,690	115,719	602,524	122,465	150,171

Teton County Treasurer - Teton County Clerk

General Fund 10 - Budget Variance

Oct 2021

Expenditures:	FY21					Actual Year-to-Date	3 Year Variance	Straight Line Variance
	Budget	July	August	September	October			
<u>Infrastructure</u>								
Road and bridge	2,088,051	38,246	37,793	388,436	40,980	505,454	54,835	190,563
County engineer	988,208	66,934	53,855	58,596	56,449	235,834	43,534	93,568
Pathways	216,207	10,577	12,729	9,999	25,454	58,759	53,732	13,310
Special projects	0	0	0	0	0	0	0	0
Total infrastructure	3,292,466	115,757	104,376	457,031	122,883	800,047	152,101	297,441
<u>Public safety</u>								
County sheriff	6,732,357	499,571	571,914	468,808	419,951	1,960,244	183,318	283,874
Board of prisoners and jail	1,961,019	132,593	128,358	185,382	131,925	578,258	108,480	75,415
Emergency management	256,312	24,724	18,754	16,711	8,855	69,044	15,701	16,393
Special projects	129,064	8,742	9,656	9,684	13,620	41,701	(4,737)	1,320
Total public safety	9,078,751	665,630	728,682	680,585	574,351	2,649,248	302,762	377,003
Total expenditures	34,352,420	2,859,769	2,528,598	2,552,115	1,017,360	8,957,843	2,732,841	2,492,964
Excess of revenues over expendit	9,474,568	(154,378)	2,541,454	3,824,349	1,906,417	8,117,842	6,327,320	4,959,653
Other financing sources (uses):								
Transfer from grants fund	1,066,016	0	36,270	5,843	367,956	410,069	(249,662)	54,730
Transfer from fire / EMS fund	317,000	0	26,857	19,102	19,371	65,330	10,317	(40,337)
Transfer to fire / EMS fund	(1,801,821)	(150,344)	(166,779)	(168,561)	(646,648)	(1,132,331)	550,182	(531,724)
Transfer to parks and recreatio	(1,641,355)	(136,153)	(136,153)	(136,153)	(136,153)	(544,610)	(82,854)	2,508
Transfer to capital projects fun	(20,827,849)	0	0	0	(18,746,397)	(18,746,397)	13,646,268	(11,803,780)
Transfer to housing authority fi	(449,099)	(30,620)	(30,620)	(30,620)	(30,620)	(122,481)	(28,461)	27,218
Total other financing sources (use	(23,337,108)	(317,117)	(270,425)	(310,389)	(19,172,490)	(20,070,421)	13,845,789	(12,291,385)
Change in fund balance	(13,862,540)	(471,494)	2,271,029	3,513,960	(17,266,073)	(11,952,579)	20,173,109	(7,331,732)
Beginning fund balance	52,668,649	52,668,649	52,197,155	54,468,184	57,982,143	52,668,649		
Ending fund balance	38,806,109	52,197,155	54,468,184	57,982,143	40,716,070	40,716,070		

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 2021

Special Revenue Funds

Revenues:	Parks & Recreation		ISWR	Special		E911	Housing Authority	Roads	Lodging Tax	County Fair
	Grant	Fire		Fire/EMS						
Sales tax	-	-	-	-	-	-	-	-	679,187	-
Property tax	-	-	-	54,042	-	-	-	-	-	-
Severance tax	-	-	-	-	-	-	-	193,002	-	-
Intergovernmental	13,000	211,438	-	-	-	-	-	-	-	-
Charges for services	652,889	-	2,863,662	180,007	620,587	68,821	1,322,560	-	-	546,262
Licenses and permits	11,701	-	-	-	50	-	-	-	-	-
Contributions	-	-	64,222	7,550	-	-	-	-	-	-
Miscellaneous	(2,017)	-	11,680	(317)	2,138	9,806	5,644	1,862	576	1,235
Total revenues	675,573	211,438	2,939,564	241,282	622,775	78,627	1,328,204	194,864	679,763	547,497
Expenditures:										
Administration	-	53,617	1,735,665	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	193,035	-	-	-
Health and human services	-	7,331	-	-	-	-	-	-	-	-
Infrastructure	-	8,675	-	-	-	-	-	907,230	29,234	-
Parks and recreation	1,408,100	-	-	-	-	-	-	-	-	580,160
Public safety	-	19,152	-	1,015,842	1,817,542	36,816	-	-	-	-
Total expenditures	1,408,100	88,775	1,735,665	1,015,842	1,817,542	36,816	193,035	907,230	29,234	580,160
Excess (deficiency) of revenues over expenditures	(732,527)	122,663	1,203,899	(774,560)	(1,194,767)	41,811	1,135,169	(712,366)	650,529	(32,663)
Other financing sources (uses):										
Transfers in	677,826	-	-	-	1,185,193	-	122,481	-	-	-
Transfers out	-	(151,034)	-	-	(58,291)	-	-	-	(168,333)	-
Total other financing sources (uses)	677,826	(151,034)	-	-	1,126,902	-	122,481	-	(168,333)	-
Change in fund balance	(54,701)	(28,371)	1,203,899	(774,560)	(67,865)	41,811	1,257,650	(712,366)	482,196	(32,663)
Capital Reserve	-	-	738,681	-	-	-	-	-	-	-
Operating Reserve	-	-	900,000	-	-	-	-	-	-	-
Fee-In-Lieu	-	-	-	-	-	-	9,579,595	-	-	-
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	1,639,660
Fund Balance - Year to Date	1,321,153	(28,371)	7,043,949	(489,266)	3,318,980	1,024,159	377,284	2,302,000	915,574	1,606,997

Revenues:	Capital Projects									
	2010 Wilson Specific Tax Fund	2012 Closure Specific Tax Fund	2014 Pathways Specific Tax Fund	2017 Pathways Specific Tax Fund	2017 Fire/EMS Specific Tax Fund	2019 oad to Zero Wast Specific Tax Fund	2019 Wildlife Crossings Specific Tax Fund	2019 P&R Expansion Specific Tax Fund	2019 Fire/EMS Specific Tax Fund	2019 Wildland Specific Tax Fund
Sales tax	-	-	-	-	-	927,271	430,281	1,092,849	-	-
Property tax	-	-	-	-	-	-	-	-	-	-
Other tax	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous	156	255	402	59	1,336	1,507	1,150	3,282	(365,000)	-
Total revenues	156	255	402	59	1,336	928,778	431,431	1,096,131	(365,000)	-
Expenditures:										
Community development	-	-	-	-	-	-	-	-	-	-
Justice	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	95,133	-	440,642	268,149	-	-	-	-	-
Parks and recreation	382	-	-	-	-	-	-	164,609	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Total expenditures	382	95,133	-	440,642	268,149	-	-	164,609	-	-
Excess (deficiency) of revenues over expenditures	(226)	(94,878)	402	(440,583)	(266,813)	928,778	431,431	931,522	(365,000)	-
Other financing sources (uses):										
Special item - contribution to other government	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Change in fund balance	(226)	(94,878)	402	(440,583)	(266,813)	928,778	431,431	931,522	(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	227,534	357,741	588,154	16,048	1,910,351	2,313,001	2,086,849	4,913,246	(365,000)	-

Teton County Treasurer - Teton County Clerk
Capital Projects Fund - Budget Variance
Oct 2021

	FY22					Actual	Straight Line
	Budget	July	August	September	October	Year-to-Date	Variance
Revenues:							
Miscellaneous	7,500	54	713	450	16,143	17,359	14,859
Expenditures:							
Administration	4,640,630	59,402	116,357	92,937	44,202	312,899	1,233,978
Community development	0	(375)	(4,962)	0	5,337	0	0
Health and human services	0	0	0	0	0	0	0
Infrastructure	9,159,197	32,939	32,286	364,607	1,360,331	1,790,163	1,262,903
Public safety	221,000	0	19,225	0	48,870	68,095	5,572
Total expenditures	14,020,827	91,967	162,906	457,544	1,458,740	2,171,157	2,502,452
Excess (deficiency) of revenues over expenditures	(14,013,327)	(91,912)	(162,193)	(457,094)	(1,442,598)	(2,153,797)	(2,487,593)
Other financing sources (uses):							
Transfer from general fund	18,877,211	(1,600,000)	0	0	18,746,397	17,146,397	(10,853,993)
Transfer to fire / EMS fund	(450,000)	0	0	(2,862)	0	(2,862)	(147,138)
Transfer to parks and recreation fund	(551,719)	0	(6,530)	(308)	(8,044)	(14,882)	(169,024)
Contribution to other entity	0	(375)	(4,962)	0	5,337	0	0
Total other financing sources (uses)	17,875,492	(1,600,375)	(11,493)	(3,170)	18,743,690	17,128,653	(11,170,156)
Change in fund balance	3,862,165	(92,287)	(173,686)	(460,264)	17,338,257	16,612,020	(13,657,749)
Beginning fund balance	4,502,488	4,502,488	4,410,200	4,236,515	3,776,251	4,502,488	
Restricted Fd Bal-HWY 22 Bridge	30,350	30,350	30,350	30,350	30,072	30,072	
Emergency Capital Reserve - Committed	8,503,468	8,503,468	8,503,468	8,503,468	8,503,468	8,503,468	
Ending fund balance	16,898,471	4,410,200	4,236,515	3,776,251	21,114,508	21,114,508	

Fiscal Year 2021-22 Capital Projects Expenditures as of 10/31/21

By Fund	By Month
General 10 581,752	July 8,519
Special Fire 11 -	August 1,102,620
Grant 12 8,675	September 582,495
E911 16 -	October 1,378,507
Road 18 2,852	November -
Park & Rec 19 -	December -
2010 Pathways SPET 27 -	January -
2010 Wilson SPET 28 382	February -
ISWR 30 -	March -
Lodging Tax 31 -	April -
County Fair Fund 32 -	May -
2012 Landfill SPET 34 99,669.98	June -
2012 Pathway SPET 36 -	
Capital Projects 37 234,785	3,072,141
2014 Pathway SPET 38 324,042	
2014 Fire/EMS SPET 39 1,289,941	
19 R2ZERO Waste SPET 44 433	
2019 Wildlife Xing SPET 45 -	
19 P&R Expansion SPET 46 164,609	
19 Fire/EMS Wildland Sf 47 365,000	
TOTAL 3,072,141	