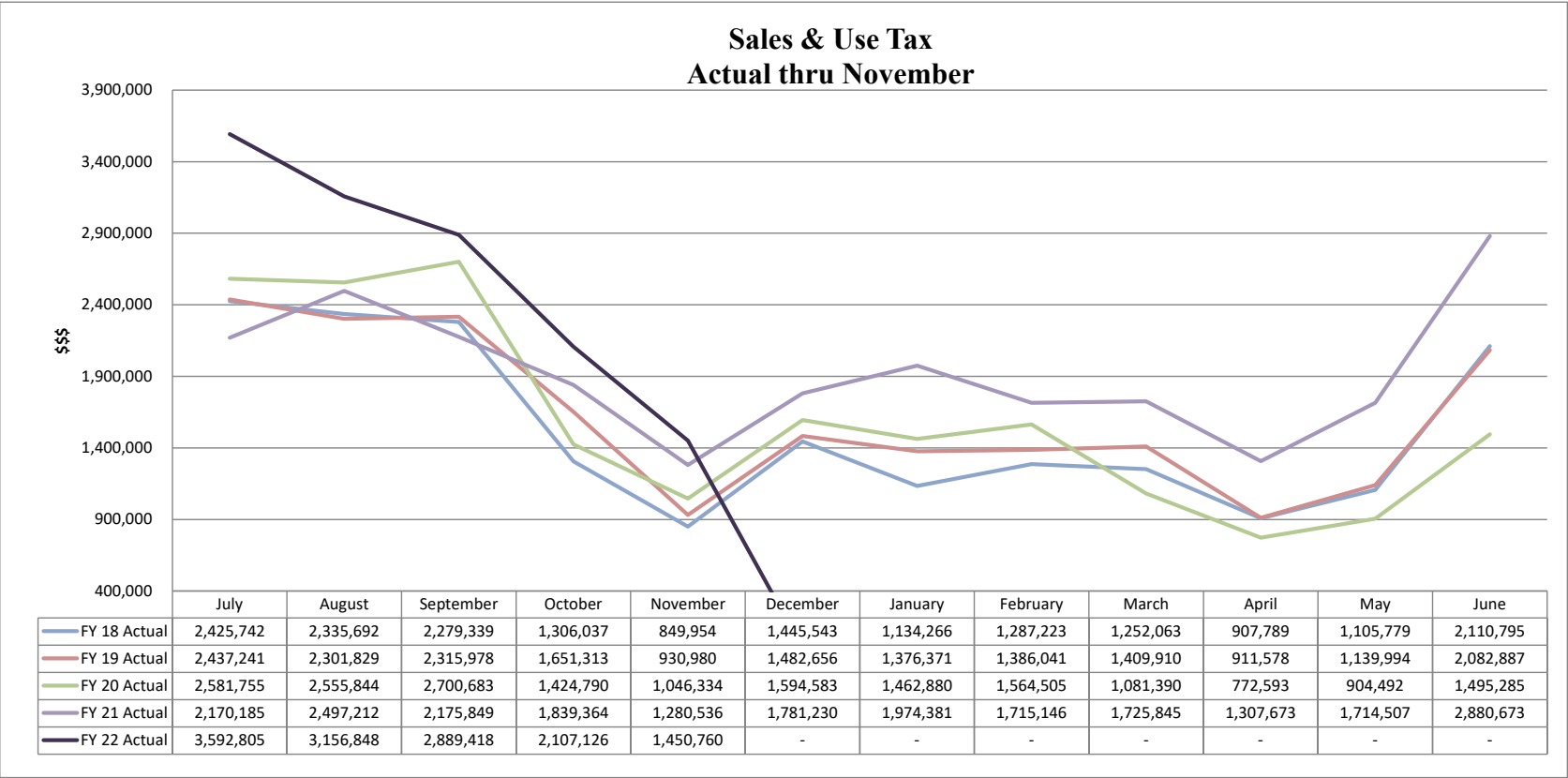
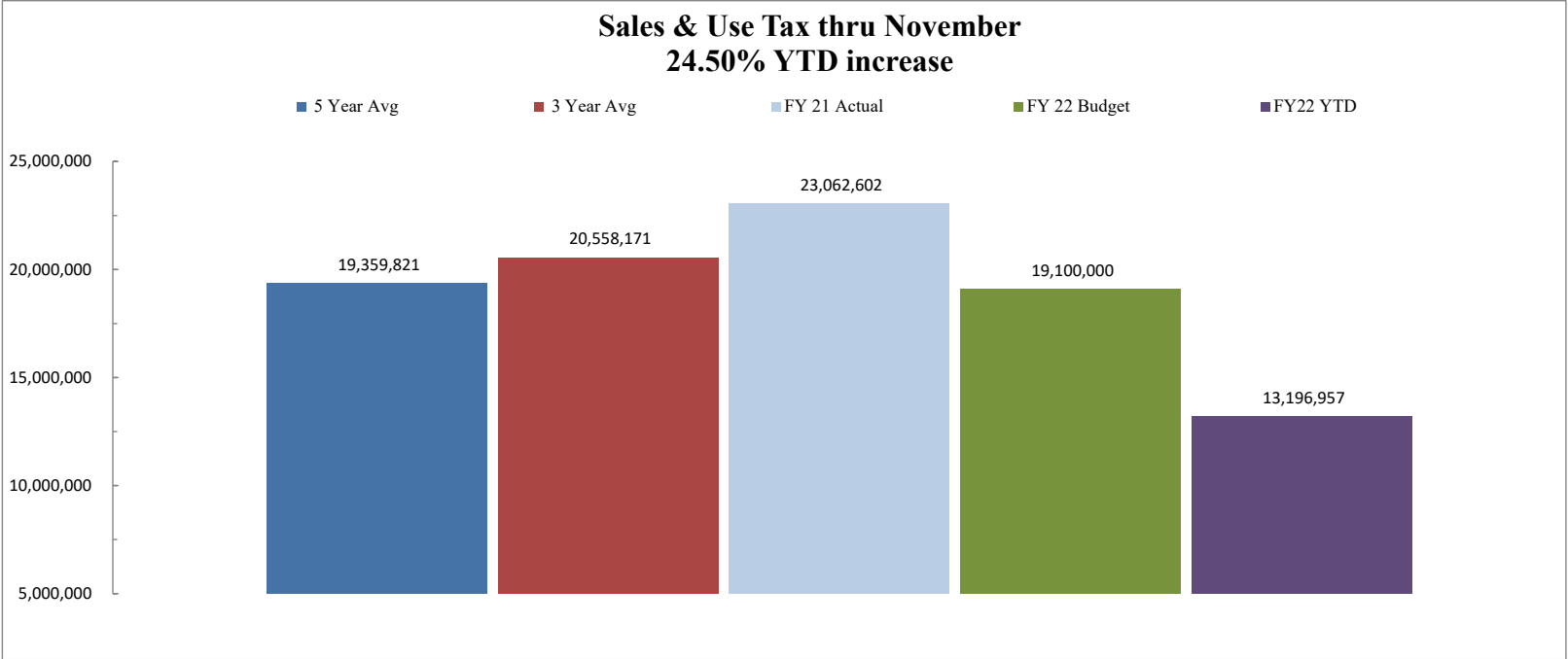


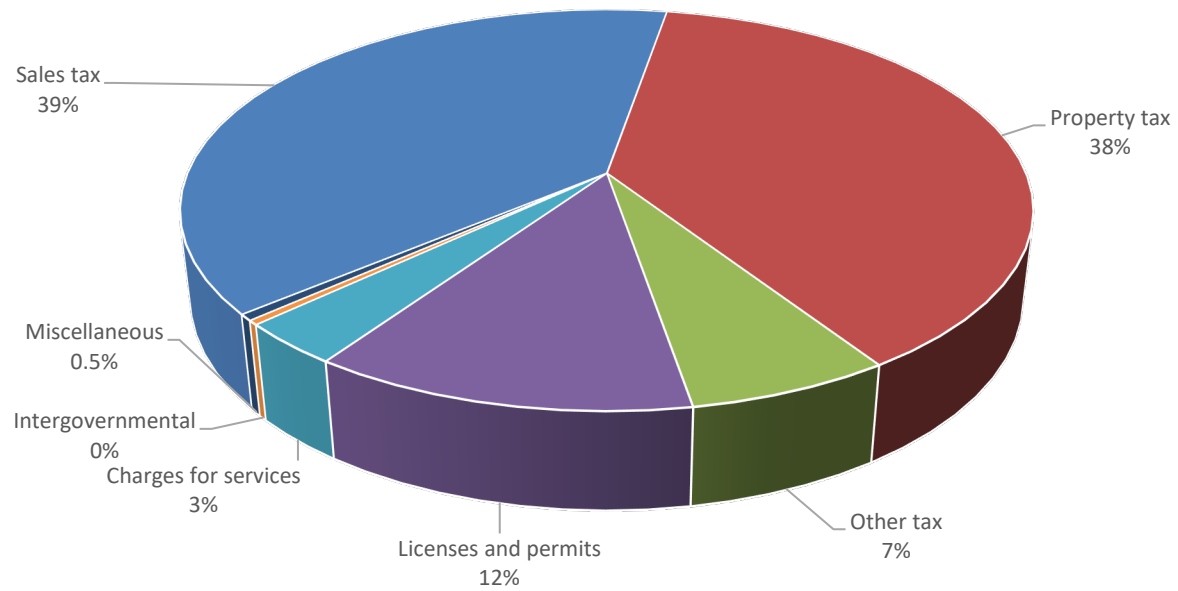


Teton County Treasurer's Office
General Fund 10 - Change in Fund Balance
Dec 2021

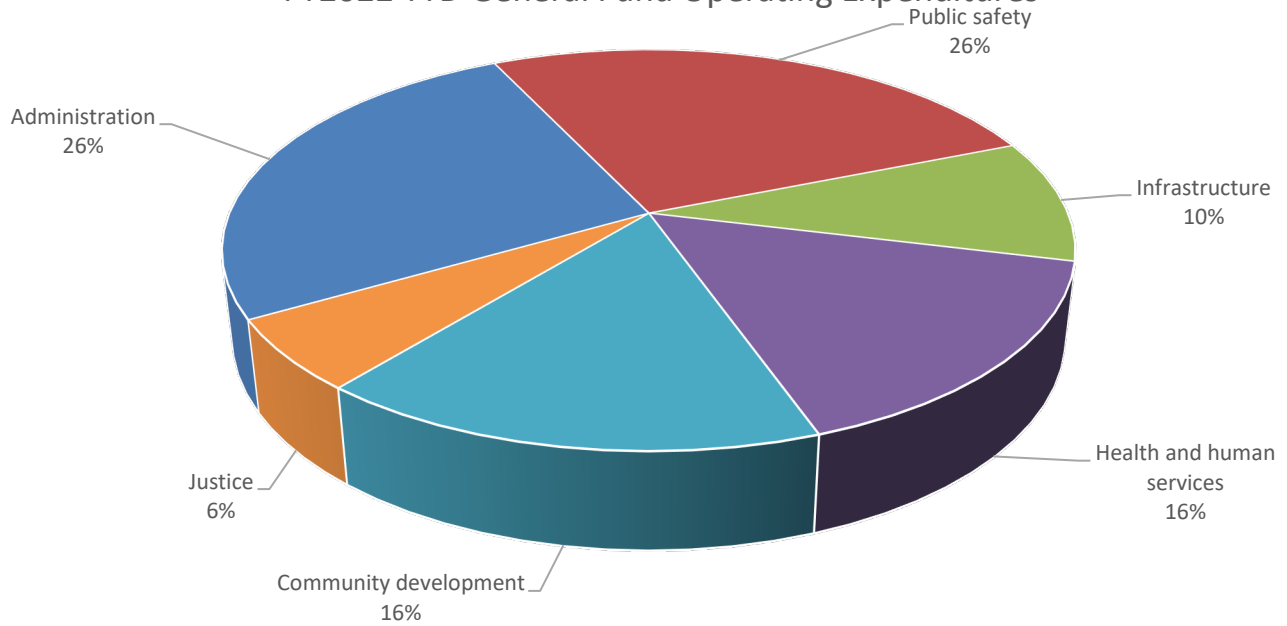
	AUDITED							FY22			
Revenues:	06/30/21	July	August	September	October	November	December	YTD	Budget	Variance	% Used
Sales tax	23,486,188	1,752,072	2,914,648	3,619,563	(1,404,573)	2,915,388	2,142,881	11,939,978	19,335,000	(7,395,022)	62%
Property tax	14,622,185	64,317	76,763	809,040	4,083,151	4,352,337	2,326,128	11,711,736	13,776,584	(2,064,848)	85%
Other tax	3,253,575	156,371	246,012	1,240,450	(337,097)	376,537	330,399	2,012,672	4,836,400	(2,823,728)	42%
Intergovernmental	5,498,682	19,366	79,046	5,188	7,287	0	0	110,886	279,590	(168,704)	40%
Charges for services	3,349,347	215,870	725,157	126,300	(529,473)	271,856	241,000	1,050,711	2,549,739	(1,499,028)	41%
Licenses and permits	7,998,723	470,266	1,018,609	569,743	1,060,018	198,317	463,316	3,780,269	2,868,675	911,594	132%
Miscellaneous	217,520	27,129	9,818	6,179	44,465	17,062	51,376	156,030	181,000	(24,970)	86%
Total revenues	58,426,220	2,705,392	5,070,052	6,376,464	2,923,777	8,131,497	5,555,099	30,762,281	43,826,988	(13,064,707)	70%
Expenditures:											
Administration	11,225,365	1,263,292	955,415	650,632	(331,602)	842,150	746,616	4,126,501	13,115,364	8,988,863	31%
Community development	2,659,572	293,288	190,972	187,953	153,169	188,822	1,555,259	2,569,463	2,262,230	(307,234)	114%
Health and human services	6,479,806	345,266	391,575	423,225	382,840	552,431	380,636	2,475,973	4,355,524	1,879,551	57%
Justice	2,037,239	176,537	157,578	152,690	115,719	167,296	131,926	901,746	2,258,085	1,356,339	40%
Infrastructure	2,390,866	115,757	104,376	457,031	122,883	416,157	339,909	1,556,113	3,292,466	1,736,353	47%
Public safety	8,588,136	665,630	728,682	680,585	574,351	738,885	694,506	4,082,639	9,078,751	4,996,112	45%
Total expenditures	33,380,984	2,859,769	2,528,598	2,552,115	1,017,360	2,905,741	3,848,852	15,712,436	34,362,420	18,649,985	46%
Excess (deficiency) of revenues over expenditures	25,045,236	(154,378)	2,541,454	3,824,349	1,906,417	5,225,756	1,706,248	15,049,845	9,464,568	5,585,278	
Other financing sources (uses):											
Transfers in	3,363,943	0	63,127	24,945	387,327	160,357	25,375	661,130	1,383,016	(721,886)	48%
Transfers out	(5,554,819)	(317,117)	(333,552)	(335,334)	(19,559,817)	(355,206)	(356,486)	(21,257,512)	(24,720,124)	3,462,612	86%
Total other financing sources (uses)	(2,190,876)	(317,117)	(270,425)	(310,389)	(19,172,490)	(194,849)	(331,111)	(20,596,381)	(23,337,108)	2,740,727	88%
Change in fund balance	22,854,360	(471,494)	2,271,029	3,513,960	(17,266,073)	5,030,907	1,375,136	(5,546,536)	(13,872,540)	8,326,004	
Unassigned Fund Balance	35,799,412	35,189,567	36,797,107	40,017,827	21,997,245	26,995,119	28,148,187				
Restricted-Exaction Fees	249,001	241,172	320,704	340,587	447,783	430,033	449,916				
Restricted-Scenic Preserve	105,973	105,973	105,973	138,473	138,473	138,473	138,473				
Restricted-Avail Projects	3,365,832	3,341,607	3,369,726	3,473,312	3,420,773	3,431,457	3,418,333				
Restricted-Energy Mitigation	5,561,929	5,732,334	6,304,320	6,439,466	7,148,652	7,198,274	7,415,644				
Restricted-Pathways 1% Tr Fee	366,699	366,699	366,699	366,699	360,503	356,157	356,157				
Restricted-Sheriff	5,821	5,821	5,821	5,821	4,782	4,928	4,568				
Restricted-Abandoned Vehicle	18,251	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	634				
Restricted-Sheriff Forfeiture	3,254	3,254	3,254	5,379	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	7,166,573				
Total Restricted	16,869,237	17,007,588	17,671,077	17,964,317	18,718,825	18,751,858	18,973,927				
Fund balance	52,668,649	52,197,155	54,468,184	57,982,143	40,716,070	45,746,977	47,122,113				

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

FY2022 YTD General Fund Revenues



FY2022 YTD General Fund Operating Expenditures



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

Revenues:	FY21							Actual	3 Year	Straight Line
<u>Taxes</u>	Budget	July	August	September	October	November	December	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	2,142,881	11,939,978	2,462,441	2,272,478
Property taxes	13,776,584	64,317	76,763	809,040	4,083,151	4,352,337	2,326,128	11,711,736	2,255,603	4,823,444
Payments in lieu of property ta	1,693,400	0	0	0	0	0	0	0	0	(846,700)
Gasoline tax	1,550,000	128,387	171,428	155,274	50,648	186,414	165,304	857,455	235,033	82,455
Lodging tax	430,000	24,964	70,920	124,040	6,472	72,862	42,449	341,707	101,912	126,707
Severance tax	210,000	0	0	0	59,287	0	0	59,287	6,541	(45,713)
Motor vehicle fees	934,500	1,562	1,809	959,378	(455,352)	115,826	121,535	744,758	191,144	277,508
Other taxes	18,500	1,459	1,854	1,757	1,849	1,436	1,110	9,464	574	214
Total taxes	37,947,984	1,972,760	3,237,422	5,669,053	2,341,481	7,644,261	4,799,407	25,664,385	5,253,249	6,690,393
<u>Other Revenues</u>										
Intergovernmental	279,590	19,366	79,046	5,188	7,287	0	0	110,886	(7,593)	(28,909)
Charges for services	2,549,739	215,870	725,157	126,300	(529,473)	271,856	241,000	1,050,711	(83,629)	(224,159)
Licenses and permits	2,868,675	470,266	1,018,609	569,743	1,060,018	198,317	463,316	3,780,269	2,304,986	2,345,932
Miscellaneous	181,000	27,129	9,818	6,179	44,465	17,062	51,376	156,030	64,475	65,530
Total revenues	43,826,988	2,705,392	5,070,052	6,376,464	2,923,777	8,131,497	5,555,099	30,762,281	7,531,488	8,848,787
Expenditures:										
<u>Administration</u>										
General administration	6,634,863	766,088	416,241	231,493	(698,069)	293,292	283,319	1,292,363	2,591,671	2,025,069
County commissioners	1,204,187	85,387	102,610	56,021	68,385	75,021	65,795	453,220	128,393	148,874
County clerk	1,037,256	85,818	74,495	69,993	65,761	75,906	63,881	435,852	123,284	82,775
County treasurer	758,993	66,447	59,256	53,874	64,693	59,903	59,110	363,283	32,048	16,213
County assessor	677,782	49,789	40,169	40,390	40,095	77,381	48,885	296,709	61,642	42,182
Information systems	748,652	36,685	64,924	67,847	46,971	60,705	53,243	330,375	26,815	43,951
Facilities maintenance	1,333,623	110,290	139,914	85,727	69,227	138,528	137,140	680,826	(67,996)	(14,015)
Human resources	596,408	30,712	52,776	31,836	37,171	56,216	32,274	240,985	0	57,219
Special projects	123,600	32,077	5,031	13,451	(25,837)	5,197	2,970	32,888	27,171	28,912
Total administration	13,115,364	1,263,292	955,415	650,632	(331,602)	842,150	746,616	4,126,501	2,923,029	2,431,181
<u>Community development</u>										
County planner	1,708,812	158,039	130,301	122,957	151,352	140,388	141,620	844,657	(1,637)	9,749
Community development	537,018	135,250	60,671	64,996	(1,033)	48,434	57,604	365,921	(87,842)	(97,412)
Total community development	2,262,230	293,288	190,972	187,953	153,169	188,822	1,555,259	2,569,463	(1,448,365)	(1,438,348)
<u>Health and human services</u>										
Health department	2,226,309	302,684	258,320	261,240	186,179	344,297	221,000	1,573,719	(489,150)	(460,565)
Human services	1,726,235	26,294	113,583	136,265	166,870	157,301	145,199	745,512	146,283	117,605
County coroner	211,299	11,515	14,649	22,215	29,719	20,687	12,889	111,675	(14,458)	(6,026)
Agricultural extension	171,913	1,909	4,701	2,909	(1,954)	29,989	1,268	38,823	21,010	47,133
WIC program	9,868	1,132	321	596	294	156	279	2,778	1,958	2,156
Health officer	9,900	1,733	0	0	1,733	0	0	3,465	1,802	1,485
Total health and human services	4,355,524	345,266	391,575	423,225	382,840	552,431	380,636	2,475,973	(332,555)	(298,211)
<u>Justice</u>										
County attorney	1,439,554	124,562	110,069	106,190	85,624	100,030	94,140	620,616	117,662	99,161
Clerk of district court	657,080	38,880	36,473	39,606	40,226	34,623	37,724	227,532	50,116	101,008
Drug Court	160,450	13,050	11,036	6,890	(10,131)	32,643	62	53,551	0	26,674
Justice court	1,000	44	0	4	0	0	0	48	257	452
Total justice	2,258,085	176,537	157,578	152,690	115,719	167,296	131,926	901,746	168,036	227,296

Teton County Treasurer - Teton County Clerk
General Fund 10 - Budget Variance
Dec 2021

	FY21 Budget	July	August	September	October	November	December	Actual Year-to-Date	3 Year Variance	Straight Line Variance
Expenditures:										
<u>Infrastructure</u>										
Road and bridge	2,088,051	38,246	37,793	388,436	40,980	348,320	277,306	1,131,079	(143,356)	(87,054)
County engineer	988,208	66,934	53,855	58,596	56,449	51,901	47,108	334,844	82,807	159,260
Pathways	216,207	10,577	12,729	9,999	25,454	15,936	15,495	90,190	55,435	17,913
Special projects	0	0	0	0	0	0	0	0	0	0
Total infrastructure	3,292,466	115,757	104,376	457,031	122,883	416,157	339,909	1,556,113	(5,114)	90,120
<u>Public safety</u>										
County sheriff	6,732,357	499,571	571,914	468,808	419,951	547,582	516,774	3,024,600	95,997	341,578
Board of prisoners and jail	1,961,019	132,593	128,358	185,382	131,925	153,728	147,178	879,164	128,579	101,345
Emergency management	256,312	24,724	18,754	16,711	8,855	20,086	17,524	106,654	16,812	21,502
Special projects	129,064	8,742	9,656	9,684	13,620	17,489	13,031	72,221	(12,529)	(7,689)
Total public safety	9,078,751	665,630	728,682	680,585	574,351	738,885	694,506	4,082,639	228,859	456,737
Total expenditures	34,362,420	2,859,769	2,528,598	2,552,115	1,017,360	2,905,741	3,848,852	15,712,436	1,533,890	1,468,774
Excess of revenues over expendit	9,464,568	(154,378)	2,541,454	3,824,349	1,906,417	5,225,756	1,706,248	15,049,845	9,065,378	10,317,561
Other financing sources (uses):										
Transfer from grants fund	1,066,016	0	36,270	5,843	367,956	136,004	(4,227)	541,846	(202,249)	8,838
Transfer from fire / EMS fund	317,000	0	26,857	19,102	19,371	24,353	29,602	119,284	24,332	(39,216)
Transfer to fire / EMS fund	(1,801,821)	(150,344)	(166,779)	(168,561)	(646,648)	(166,733)	(167,839)	(1,466,903)	613,669	(565,993)
Transfer to parks and recreatio	(1,641,355)	(136,153)	(136,153)	(136,153)	(136,153)	(136,153)	(136,153)	(816,915)	(76,073)	3,762
Transfer to capital projects fun	(20,827,849)	0	0	0	(18,746,397)	(21,700)	(21,875)	(18,789,971)	(1,229,627)	(8,376,046)
Transfer to housing authority f	(449,099)	(30,620)	(30,620)	(30,620)	(30,620)	(30,620)	(30,620)	(183,722)	(8,067)	40,828
Total other financing sources (use)	(23,337,108)	(317,117)	(270,425)	(310,389)	(19,172,490)	(194,849)	(331,111)	(20,596,381)	(878,015)	(8,927,827)
Change in fund balance	(13,872,540)	(471,494)	2,271,029	3,513,960	(17,266,073)	5,030,907	1,375,136	(5,546,536)	8,187,363	1,389,734
Beginning fund balance	52,668,649	52,668,649	52,197,155	54,468,184	57,982,143	40,716,070	45,746,977	52,668,649		
Ending fund balance	38,796,109	52,197,155	54,468,184	57,982,143	40,716,070	45,746,977	47,122,113	47,122,113		

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
Dec 2021

Special Revenue Funds

	Parks & Recreation	Grant	ISWR	Special Fire	Fire/EMS	E911	Housing Authority	Roads	Lodging Tax	County Fair
Revenues:										
Sales tax	-	-	-	-	-	-	-	-	1,025,121	-
Property tax	-	-	-	437,353	-	-	-	-	-	-
Severance tax	-	-	-	-	-	-	-	290,751	-	-
Intergovernmental	13,000	346,146	-	-	-	-	-	-	-	-
Charges for services	1,028,131	-	3,948,250	195,035	1,035,429	96,689	1,594,745	-	-	587,790
Licenses and permits	11,701	-	-	-	150	-	-	-	-	-
Contributions	12,430	-	121,192	8,250	-	-	-	-	-	-
Miscellaneous	4,720	-	15,845	1,518	3,036	10,050	8,032	2,472	834	1,571
Total revenues	1,069,982	346,146	4,085,287	642,156	1,038,615	106,739	1,602,777	293,223	1,025,955	589,361
Expenditures:										
Administration	-	56,945	2,726,539	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	311,579	-	-	-
Health and human services	-	14,481	-	-	-	-	-	-	-	-
Infrastructure	-	8,675	-	-	-	-	-	1,076,950	36,542	-
Parks and recreation	2,183,623	-	-	-	-	-	-	-	71,400	689,605
Public safety	-	19,152	-	1,355,496	2,534,238	51,677	-	-	-	-
Total expenditures	2,183,623	99,253	2,726,539	1,355,496	2,534,238	51,677	311,579	1,076,950	107,942	689,605
Excess (deficiency) of revenues over expenditures	(1,113,641)	246,893	1,358,748	(713,340)	(1,495,623)	55,062	1,291,198	(783,727)	918,013	(100,244)
Other financing sources (uses):										
Transfers in	1,046,051	-	-	-	1,545,987	-	183,722	-	-	-
Transfers out	-	(240,859)	-	-	(112,245)	-	-	-	(252,500)	-
Total other financing sources (uses)	1,046,051	(240,859)	-	-	1,433,742	-	183,722	-	(252,500)	-
Change in fund balance	(67,590)	6,034	1,358,748	(713,340)	(61,881)	55,062	1,474,920	(783,727)	665,513	(100,244)
Capital Reserve	-	-	738,681	-	-	-	-	-	-	-
Operating Reserve	-	-	900,000	-	-	-	-	-	-	-
Fee-In-Lieu	-	-	-	-	-	-	9,795,426	-	-	-
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	1,308,264	6,034	7,198,798	(428,046)	3,324,964	1,037,410	378,723	2,230,639	1,098,891	1,076,741

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	1,083,278	2,739,350	-
Property tax	-	-	-	-	-	-	-	-	-
Other tax	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Contributions	-	17,081	-	-	-	-	-	-	-
Miscellaneous	209	289	541	63	1,573	1,995	1,699	4,748	(365,000)
Total revenues	209	17,370	541	63	1,573	872,321	1,084,977	2,744,098	(365,000)
Expenditures:									
Community development	-	-	-	-	-	-	-	-	-
Justice	-	-	-	-	-	-	-	-	-
Infrastructure	-	338,565	-	440,642	1,294,587	225,070	6,439	-	-
Parks and recreation	3,557	-	-	-	-	-	-	345,696	-
Public safety	-	-	-	-	-	-	-	-	-
Total expenditures	3,557	338,565	-	440,642	1,294,587	225,070	6,439	345,696	-
Excess (deficiency) of revenues over expenditures	(3,348)	(321,195)	541	(440,579)	(1,293,014)	647,251	1,078,538	2,398,402	(365,000)
Other financing sources (uses):									
Special item - contribution to other government	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Change in fund balance	(3,348)	(321,195)	541	(440,579)	(1,293,014)	647,251	1,078,538	2,398,402	(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	224,412	131,424	588,293	16,052	884,150	2,031,474	2,733,956	6,380,126	(365,000)

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

	FY22							Actual	Straight Line
Revenues:	Budget	July	August	September	October	November	December	Year-to-Date	Variance
Miscellaneous	7,500	54	713	450	16,143	1,121	4,292	22,772	19,022
Expenditures:									
Administration	4,640,630	59,402	116,357	92,937	44,202	3,993,345	604,012	4,910,255	(2,589,940)
Community development	0	(375)	(4,962)	0	5,337	0	0	0	0
Health and human services	0	0	0	0	0	0	0	0	0
Infrastructure	10,829,197	32,939	32,286	364,607	1,360,331	164,637	531,369	2,486,169	2,928,430
Public safety	221,000	0	19,225	0	48,870	0	9,193	77,288	33,212
Total expenditures	15,690,827	91,967	162,906	457,544	1,458,740	4,157,982	1,144,573	7,473,712	371,702
Excess (deficiency) of revenues over expenditures	(15,683,327)	(91,912)	(162,193)	(457,094)	(1,442,598)	(4,156,861)	(1,140,282)	(7,450,940)	(352,680)
Other financing sources (uses):									
Transfer from general fund	18,877,211	(1,600,000)	0	0	18,746,397	21,700	21,875	17,189,971	(7,751,365)
Transfer to fire / EMS fund	(450,000)	0	0	(2,862)	0	(23)	(1,200)	(4,084)	(220,916)
Transfer to parks and recreation fund	(551,719)	0	(6,530)	(308)	(8,044)	(21,885)	(14,869)	(51,635)	(224,224)
Contribution to other entity	0	(375)	(4,962)	0	5,337	0	0	0	0
Total other financing sources (uses)	17,875,492	(1,600,375)	(11,493)	(3,170)	18,743,690	(207)	5,806	17,134,251	(8,196,505)
Change in fund balance	2,192,165	(92,287)	(173,686)	(460,264)	17,338,257	(4,156,537)	(1,134,476)	11,321,008	(8,549,185)
Beginning fund balance	4,502,488	4,502,488	4,410,200	4,236,515	3,776,251	21,114,508	16,957,971	4,502,488	
Restricted Fd Bal-HWY 22 Bridge	30,350	30,350	30,350	30,350	30,072	29,540	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	8,503,468	
Ending fund balance	15,228,471	4,410,200	4,236,515	3,776,251	21,114,508	16,957,971	15,823,495	15,823,495	

Fiscal Year 2021-22 Capital Projects Expenditures as of 12/31/21

	By Fund	
General	10	716,159
Special Fire	11	193,324
Grant	12	8,675
E911	16	-
Road	18	4,105
Park & Rec	19	-
2010 Pathways SPET	27	-
2010 Wilson SPET	28	3,557
ISWR	30	-
Lodging Tax	31	-
County Fair Fund	32	-
2012 Landfill SPET	34	344,897.99
2012 Pathway SPET	36	-
Capital Projects	37	568,748
2014 Pathway SPET	38	325,241
2014 Fire/EMS SPET	39	2,419,386
19 R2ZERO Waste SPET	44	225,503
2019 Wildlife Xing SPET	45	6,439
19 P&R Expansion SPET	46	345,696
19 Fire/EMS Wildland SI	47	365,000
TOTAL		5,526,731

	By Month	
July		16,523
August		963,194
September		708,751
October		1,397,900
November		1,390,827
December		1,049,537
January		-
February		-
March		-
April		-
May		-
June		-
		5,526,731