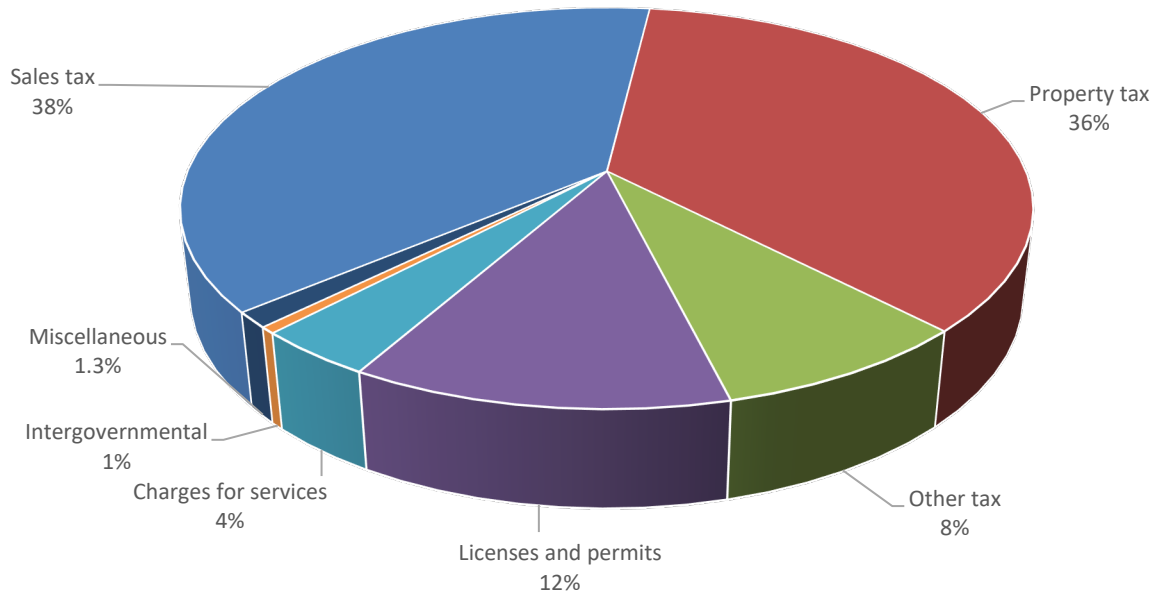


Teton County Treasurer - Teton County Clerk
General Fund 10 - Change in Fund Balance
Nov 2020

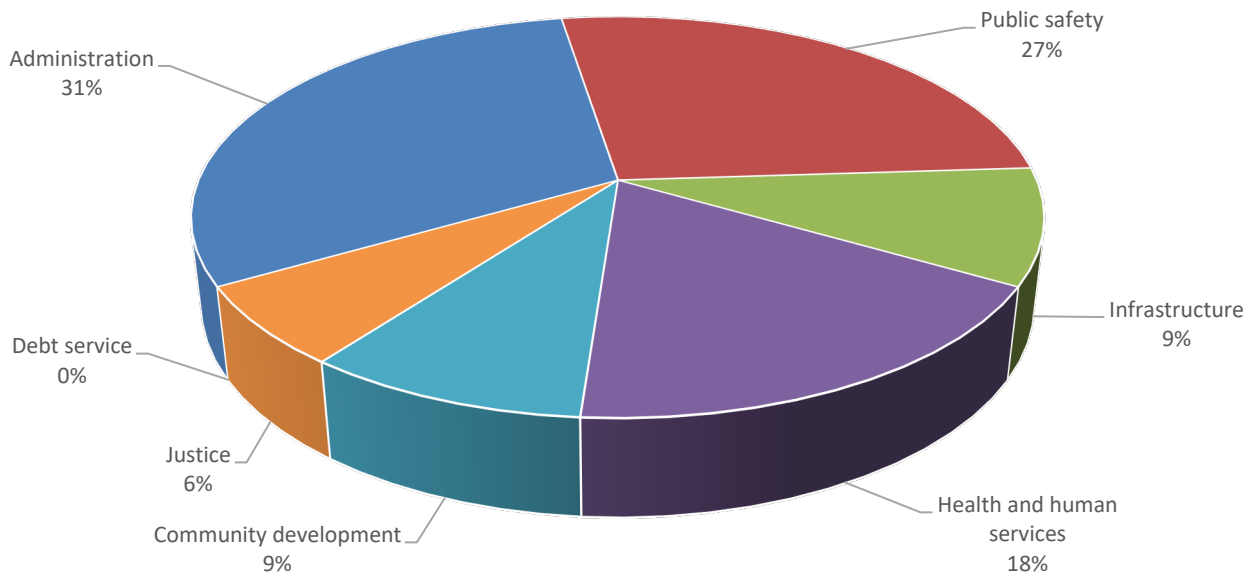
	AUDITED						FY21			
	06/30/20	July	August	September	October	November	YTD	Budget	Variance	% Used
Revenues:										
Sales tax	19,430,522	939,716	1,530,284	2,201,123	133,617	2,200,703	7,005,443	9,725,740	(2,720,297)	72%
Property tax	14,016,097	89,238	47,122	311,108	3,530,742	2,613,029	6,591,238	13,259,806	(6,668,568)	50%
Other tax	3,248,916	126,399	134,446	869,098	102,282	313,474	1,545,699	4,246,510	(2,700,811)	36%
Intergovernmental	299,104	31,686	84,043	0	(19,254)	0	96,475	183,500	(87,025)	53%
Charges for services	2,122,323	117,759	162,920	173,033	129,745	128,807	712,263	2,067,118	(1,354,855)	34%
Licenses and permits	2,637,473	627,800	303,285	674,879	463,914	164,900	2,234,778	2,734,469	(499,691)	82%
Miscellaneous	779,053	7,375	47,890	39,541	93,205	43,180	231,191	132,000	99,191	175%
Total revenues	<u>42,533,488</u>	<u>1,939,972</u>	<u>2,309,991</u>	<u>4,268,781</u>	<u>4,434,252</u>	<u>5,464,092</u>	<u>18,417,088</u>	<u>32,349,143</u>	<u>(13,932,055)</u>	<u>57%</u>
Expenditures:										
Administration	9,398,557	1,213,544	835,149	900,265	(116,768)	755,519	3,587,709	11,051,169	7,463,460	32%
Community development	2,268,547	201,145	354,689	192,348	119,052	192,554	1,059,788	2,457,362	1,397,574	43%
Health and human services	3,905,179	222,035	335,370	439,075	590,912	490,865	2,078,257	4,113,828	2,035,571	51%
Justice	2,032,466	164,713	156,768	199,501	85,010	140,303	746,295	2,205,642	1,459,347	34%
Infrastructure	2,952,069	253,841	178,027	280,614	(143,830)	520,877	1,089,529	2,340,358	1,250,829	47%
Public safety	7,915,202	599,072	631,594	806,930	361,790	692,744	3,092,130	8,253,954	5,161,825	37%
Debt service:										
Principal	0	0	0	0	0	0	0	0	0	0%
Total expenditures	<u>28,472,020</u>	<u>2,654,351</u>	<u>2,491,597</u>	<u>2,818,733</u>	<u>896,165</u>	<u>2,792,862</u>	<u>11,653,706</u>	<u>30,422,313</u>	<u>18,768,607</u>	<u>38%</u>
Excess (deficiency) of revenues over expenditures	<u>14,061,468</u>	<u>(714,379)</u>	<u>(181,606)</u>	<u>1,450,049</u>	<u>3,538,087</u>	<u>2,671,230</u>	<u>6,763,381</u>	<u>1,926,830</u>	<u>4,836,551</u>	
Other financing sources (uses):										
Transfers in	1,045,500	4,163	13,743	28,003	71,695	633,484	751,087	1,214,328	(463,241)	62%
Transfers out	(11,465,549)	(259,092)	(271,184)	(271,263)	(271,104)	(302,302)	(1,374,944)	(3,873,543)	2,498,599	35%
Total other financing sources (uses)	<u>(10,420,049)</u>	<u>(254,929)</u>	<u>(257,441)</u>	<u>(243,260)</u>	<u>(199,409)</u>	<u>331,181</u>	<u>(623,857)</u>	<u>(2,659,215)</u>	<u>2,035,358</u>	<u>23%</u>
Change in fund balance	<u>3,641,419</u>	<u>(969,307)</u>	<u>(439,047)</u>	<u>1,206,789</u>	<u>3,338,678</u>	<u>3,002,412</u>	<u>6,139,524</u>	<u>(732,385)</u>	<u>6,871,909</u>	
Unassigned Fund Balance	<u>16,744,361</u>	<u>15,495,906</u>	<u>15,229,083</u>	<u>15,990,865</u>	<u>18,911,402</u>	<u>21,931,604</u>				
Restricted-Exaction Fees	138,153	156,029	173,780	191,531	239,079	239,079				
Restricted-Scenic Preserve	14,445	14,445	14,445	88,758	88,758	106,758				
Restricted-Avail Projects	3,251,061	3,435,781	3,548,893	3,565,093	3,622,277	3,622,277				
Restricted-Energy Mitigation	2,231,543	2,308,094	2,005,007	2,341,751	2,658,550	2,619,370				
Restricted-Pathways 1% Tr Fee	247,022	247,022	247,022	247,022	247,022	247,022				
Restricted-Sheriff	2,882	2,882	2,882	2,882	(508)	2,882				
Restricted-Abandoned Vehicle	18,251	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	7,166,573				
Total Restricted	<u>13,069,929</u>	<u>13,349,076</u>	<u>13,176,852</u>	<u>13,621,860</u>	<u>14,040,000</u>	<u>14,022,210</u>				
Fund balance	<u>29,814,290</u>	<u>28,844,983</u>	<u>28,405,936</u>	<u>29,612,724</u>	<u>32,951,403</u>	<u>35,953,814</u>				

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

Nov 2020

Revenues:	FY20						Actual	3 Year	Straight Line
<u>Taxes</u>	Budget	July	August	September	October	November	Year-to-Date	Variance	Variance
Sales and use taxes	9,725,740	939,716	1,530,284	2,201,123	133,617	2,200,703	7,005,443	2,658,037	3,763,530
Property taxes	13,259,806	89,238	47,122	311,108	3,530,742	2,613,029	6,591,238	(432,356)	2,171,303
Payments in lieu of property ta	1,551,400	0	1,768	0	(1,768)	0	0	0	(517,133)
Gasoline tax	1,425,000	121,231	113,306	154,281	(92,142)	155,342	452,017	(5,170)	(22,983)
Lodging tax	244,110	2,465	16,739	59,479	48,595	58,803	186,081	63,505	104,711
Severance tax	175,000	0	0	0	52,252	0	52,252	8,297	(6,081)
Motor vehicle fees	833,500	1,369	1,002	653,518	93,322	98,051	847,261	426,413	569,428
Other taxes	17,500	1,334	1,632	1,820	2,022	1,278	8,087	790	2,253
Total taxes	27,232,056	1,155,353	1,711,852	3,381,329	3,766,641	5,127,205	15,142,380	2,719,517	6,065,028
<u>Other Revenues</u>									
Intergovernmental	183,500	31,686	84,043	0	(19,254)	0	96,475	23,173	35,309
Charges for services	2,067,118	117,759	162,920	173,033	129,745	128,807	712,263	(41,613)	23,224
Licenses and permits	2,734,469	627,800	303,285	674,879	463,914	164,900	2,234,778	1,021,852	1,323,288
Miscellaneous	132,000	7,375	47,890	39,541	93,205	43,180	231,191	174,675	187,191
Total revenues	32,349,143	1,939,972	2,309,991	4,268,781	4,434,252	5,464,092	18,417,088	3,897,605	7,634,040
<u>Expenditures:</u>									
<u>Administration</u>									
General administration	5,190,191	719,914	331,234	306,419	(362,901)	256,424	1,251,089	1,123,494	478,974
County commissioners	802,855	97,796	73,257	81,765	37,771	58,448	349,037	1,171	(81,418)
County clerk	1,149,850	102,828	100,610	115,521	68,119	110,563	497,641	40,503	(114,358)
County treasurer	749,688	64,103	57,461	78,766	40,724	66,005	307,060	31,093	(57,164)
County assessor	671,297	44,125	45,081	57,867	31,776	79,647	258,495	43,082	(34,729)
Information systems	706,278	61,261	76,072	71,477	15,616	46,739	271,164	3,218	(35,738)
Facilities maintenance	1,175,158	82,443	94,057	102,598	36,826	92,815	408,738	41,951	(17,019)
Human resources	482,952	23,124	29,474	56,216	23,922	28,046	160,782	0	202
Special projects	122,900	17,951	27,904	29,636	(8,621)	16,833	83,703	(18,165)	(42,736)
Total administration	11,051,169	1,213,544	835,149	900,265	(116,768)	755,519	3,587,709	1,266,346	96,014
<u>Community development</u>									
County planner	1,828,596	139,195	126,785	133,688	39,550	111,018	550,236	214,285	59,296
Community development	628,766	61,950	227,903	58,660	79,502	81,536	509,551	(242,040)	(299,963)
Special projects	0	0	0	0	0	0	0	0	0
Total community development	2,457,362	201,145	354,689	192,348	119,052	192,554	1,059,788	(27,756)	(240,667)
<u>Health and human services</u>									
Health department	2,169,849	170,544	276,668	296,521	175,203	429,134	1,348,071	(444,661)	(624,788)
Human services	1,540,523	37,941	30,461	124,728	377,296	38,544	608,969	126,438	(95,462)
County coroner	210,659	8,149	25,117	13,548	10,093	20,279	77,186	3,021	(6,967)
Agricultural extension	171,651	3,391	3,030	3,517	26,059	2,241	38,238	16,613	18,979
WIC program	11,246	278	93	762	528	666	2,328	1,875	1,421
Health officer	9,900	1,733	0	0	1,733	0	3,465	1,802	(165)
Total health and human services	4,113,828	222,035	335,370	439,075	590,912	490,865	2,078,257	(294,911)	(706,981)
<u>Justice</u>									
County attorney	1,444,310	111,891	106,533	144,168	62,473	95,061	520,126	115,644	(38,689)
Clerk of district court	629,185	40,013	41,379	47,651	24,238	38,081	191,363	32,953	18,366
Drug Court	132,147	12,761	8,803	7,634	(1,717)	7,110	34,592	0	9,457
Justice court	0	48	53	47	16	50	214	(214)	(214)
Total justice	2,205,642	164,713	156,768	199,501	85,010	140,303	746,295	148,383	(11,081)

Teton County Treasurer - Teton County Clerk
General Fund 10 - Budget Variance
Nov 2020

	FY20						Actual	3 Year	Straight Line
	Budget	July	August	September	October	November	Year-to-Date	Variance	Variance
Expenditures:									
Infrastructure									
Road and bridge	1,311,169	188,521	27,769	185,243	(101,334)	430,962	731,161	(258,055)	(294,105)
County engineer	869,973	53,225	138,078	77,575	(49,740)	80,630	299,769	16,504	(9,778)
Pathways	159,216	12,094	12,180	17,796	7,243	9,285	58,598	38,689	(5,526)
Special projects	0	0	0	0	0	0	0	0	0
Total infrastructure	2,340,358	253,841	178,027	280,614	(143,830)	520,877	1,089,529	(202,861)	(309,409)
Public safety									
County sheriff	5,936,599	437,615	491,169	576,240	246,404	489,946	2,241,375	103,134	(262,508)
Board of prisoners and jail	1,958,314	147,341	121,324	200,525	91,447	169,279	729,916	134,668	(77,145)
Emergency management	240,016	14,116	10,757	14,738	11,525	17,856	68,992	29,287	11,013
Special projects	119,025	0	8,344	15,427	12,413	15,662	51,846	(12,784)	(12,171)
Total public safety	8,253,954	599,072	631,594	806,930	361,790	692,744	3,092,130	254,305	(340,811)
Debt Service									
Principal	0	0	0	0	0	0	0	0	0
Total debt service	0	0	0	0	0	0	0	0	0
Total expenditures	30,422,313	2,654,351	2,491,597	2,818,733	896,165	2,792,862	11,653,706	1,143,506	(1,512,935)
Excess of revenues over expendit	1,926,830	(714,379)	(181,606)	1,450,049	3,538,087	2,671,230	6,763,381	5,041,111	6,121,105
Other financing sources (uses):									
Transfer from grants fund	1,028,328	0	200	5,732	59,961	612,308	678,201	(429,269)	335,425
Transfer from fire / EMS fund	186,000	4,163	13,543	22,271	11,734	21,176	72,886	(8,786)	10,886
Transfer from lodging tax fund	0	0	0	0	0	0	0	0	0
Transfer to fire / EMS fund	(1,976,671)	(107,600)	(119,693)	(119,771)	(119,612)	(125,205)	(591,882)	(230,130)	67,009
Transfer to parks and recreatio	(1,558,993)	(130,500)	(130,500)	(130,500)	(130,500)	(130,500)	(652,498)	(23,793)	(132,833)
Transfer to capital projects fun	(30,000)	0	0	0	0	(25,606)	(25,606)	(2,942)	(15,606)
Transfer to housing authority fi	(307,879)	(20,992)	(20,992)	(20,992)	(20,992)	(20,992)	(104,959)	(12,521)	(2,332)
Total other financing sources (use)	(2,659,215)	(254,929)	(257,441)	(243,260)	(199,409)	331,181	(623,857)	(707,441)	262,548
Change in fund balance	(732,385)	(969,307)	(439,047)	1,206,789	3,338,678	3,002,412	6,139,524	4,333,670	6,383,652
Beginning fund balance	29,814,290	29,814,290	28,844,983	28,405,936	29,612,724	32,951,403	29,814,290		
Ending fund balance	29,081,905	28,844,983	28,405,936	29,612,724	32,951,403	35,953,814	35,953,814		

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
Nov 2020

Special Revenue Funds

	Parks & Recreation	Grant	ISWR	Special Fire	Fire/EMS	E911	Housing Authority	Roads	Lodging Tax	County Fair
Revenues:										
Sales tax	-	-	-	-	-	-	-	-	558,244	-
Property tax	-	-	-	262,806	-	-	-	-	-	6,240
Severance tax	-	-	-	-	-	-	-	170,219	-	-
Intergovernmental	33,067	786,582	-	928	3,221	-	-	-	-	-
Charges for services	939,730	-	2,962,800	194,835	639,019	92,490	986,460	-	-	87,429
Licenses and permits	103,916	-	-	-	125,000	-	-	-	-	-
Contributions	6,025	-	136,052	10,050	-	-	-	-	-	-
Miscellaneous	11,655	-	7,849	22,335	951	1,713	104,610	7,012	879	3,260
Total revenues	1,094,393	786,582	3,106,701	490,954	768,191	94,203	1,091,070	177,231	559,123	96,929
Expenditures:										
Administration	-	-	2,212,100	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	249,922	-	-	-
Health and human services	-	27,625	-	-	-	-	-	-	-	-
Infrastructure	-	73,001	-	-	-	-	-	168,712	419,707	-
Parks and recreation	2,131,391	-	-	-	-	-	-	-	50,000	271,990
Public safety	-	119,817	-	1,362,524	1,879,971	143,317	-	-	-	-
Total expenditures	2,131,391	220,443	2,212,100	1,362,524	1,879,971	143,317	249,922	168,712	469,707	271,990
Excess (deficiency) of revenues over expenditures	(1,036,998)	566,139	894,601	(871,570)	(1,111,780)	(49,114)	841,148	8,519	89,416	(175,061)
Other financing sources (uses):										
Transfers in	978,003	-	-	-	654,382	-	104,959	-	-	-
Transfers out	-	(627,398)	-	-	(65,595)	-	-	-	(210,415)	-
Total other financing sources (uses)	978,003	(627,398)	-	-	588,787	-	104,959	-	(210,415)	-
Change in fund balance	(58,995)	(61,259)	894,601	(871,570)	(522,993)	(49,114)	946,107	8,519	(120,999)	(175,061)
JHCR Reserve	-	-	-	-	-	-	-	-	-	-
Capital Reserve	-	-	738,681	-	-	-	-	-	-	-
Operating Reserve	-	-	897,425	-	-	-	-	-	-	-
Snake River Canyon Ranch Fee-In-Lieu	-	-	-	-	-	-	7,002,484	-	-	-
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	775,026	(61,259)	5,902,609	1,397,006	878,135	776,067	467,328	2,790,650	482,715	1,464,599

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	-	-	-	-	-	-	-	350,000	319,864	708,472
Miscellaneous	510	3,238	1,395	-	1,513	5,826	-	1,221	299	1,716
Total revenues	510	3,238	1,395	-	1,513	5,826	-	351,221	320,163	710,188
Expenditures:										
Community development	-	-	-	-	-	-	-	-	-	-
Justice	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	778,079	-	-	2,352	536,710	-	-	-	-
Parks and recreation	360	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Total expenditures	360	778,079	-	-	2,352	536,710	-	-	-	-
Excess (deficiency) of revenues over expenditures	150	(774,841)	1,395	-	(839)	(530,884)	-	351,221	320,163	710,188
Other financing sources (uses):										
Special item - contribution to other government	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Change in fund balance	150	(774,841)	1,395	-	(839)	(530,884)	-	351,221	320,163	710,188
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	227,097	1,033,596	622,091	-	673,292	2,581,377	-	601,221	496,696	994,554

**Teton County Treasurer - Teton County Clerk
Capital Projects Fund - Budget Variance
Nov 2020**

	FY21						Actual	Straight Line
	Budget	July	August	September	October	November	Year-to-Date	Variance
Revenues:								
Miscellaneous	25,000	997	175,456	4,892	17,354	6,871	205,570	195,153
Expenditures:								
Administration	1,435,189	176,305	167,349	94,963	(116,952)	25,383	347,048	250,948
Community development	68,000	920	0	0	(920)	0	0	28,333
Health and human services	10,000	9,892	0	0	(9,892)	0	0	4,167
Infrastructure	1,547,600	150,569	66,208	308,771	(160,996)	11,997	376,548	268,285
Public safety	43,000	2,735	30,397	0	(2,735)	0	30,397	(12,481)
Total expenditures	3,103,789	340,421	263,954	403,733	(291,495)	37,380	753,993	539,252
Excess (deficiency) of revenues over expenditures	(3,078,789)	(339,423)	(88,498)	(398,842)	308,849	(30,509)	(548,424)	(344,099)
Other financing sources (uses):								
Transfer from general fund	30,000	0	0	0	0	25,606	25,606	(13,106)
Transfer to fire / EMS fund	(3,300)	0	0	0	0	0	0	(1,375)
Transfer to parks and recreation fund	(33,750)	0	(159,133)	(7,564)	(4,726)	(6,120)	(177,543)	163,481
Contribution to other entity	0	(54,566)	0	0	(29,799)	(2,359)	(86,723)	86,723
Total other financing sources (uses)	(7,050)	(54,566)	(159,133)	(7,564)	(34,524)	17,127	(238,660)	235,723
Change in fund balance	(3,085,839)	(393,989)	(247,631)	(406,405)	274,324	(13,382)	(787,084)	(108,376)
Beginning fund balance	7,294,922	7,294,922	6,900,933	6,653,301	6,246,896	6,521,220	7,294,922	
Restricted Fd Bal-HWY 22 Bridge	36,533	36,533	36,533	36,533	36,533	35,713	35,713	
Emergency Capital Reserve - Committed	6,831,397	6,831,397	6,831,397	6,831,397	6,831,397	6,831,397	6,831,397	
Ending fund balance	11,077,013	6,900,933	6,653,301	6,246,896	6,521,220	6,508,658	6,508,658	

Fiscal Year 2020-21 Capital Projects Expenditures as of 11/30/20

By Fund			By Month	
General	10	118,712	July	-
Special Fire	11	-	August	606,568
Grant	12	73,001	September	777,867
E911	16	-	October	760,196
Road	18	31,116	November	826,806
Park & Rec	19	-	December	-
2010 Pathways SPET	27	-	January	-
2010 Wilson SPET	28	360	February	-
ISWR	30	-	March	-
Lodging Tax	31	-	April	-
County Fair Fund	32	9,297	May	-
2012 Landfill SPET	34	786,440.99	June	-
2012 Pathway SPET	36	-		
Capital Projects	37	202,310		2,971,436
2014 Pathway SPET	38	-		
2014 Fire/EMS SPET	39	1,750,200		
2019 Wildlife Crossir	45	-		
TOTAL		2,971,436		