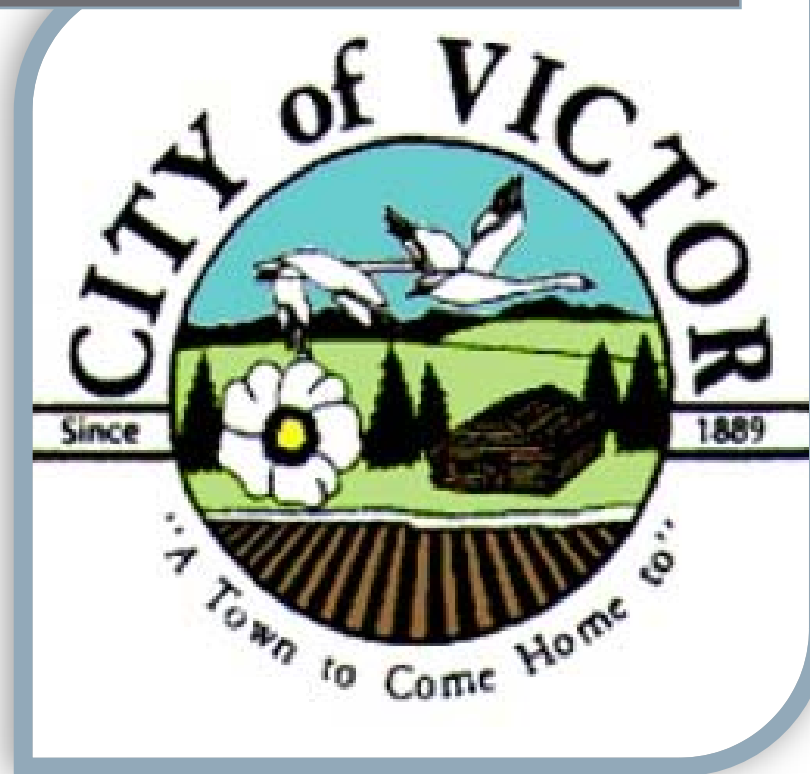


City of Victor FY18 End of Year Report



October 1, 2017 -September 30, 2018

Year at a Glance

Indicators

- **Rooftops:** The pace of submitted building permits has been sharply increasing on a percentage basis since 2014. Residential growth, including multi-family projects, within established subdivisions and neighborhoods continues to be notable.

Year	Number of Building Permits	% Change
2014	17	-
2015	29	71%
2016	36	24%
2017	78	117%
2018 YTD	52	

- **Businesses:** The City recently began tracking the number of active businesses, number of employees, and the square footage falling under a business license. The below table shows the preliminary information.

Year	Licenses	Variance	# of Employees	Square Footage
2015	107			
2016	121	13%		
2017	125	3%		
2018 TYD	134	7%	464	131,000

- **Business Revenue:** Victor's business sales (based off Local Option Sales Tax – Resort Tax-collections) continue to increase at a notable pace. The table below shows the value of total taxable sales including internet sales.

FY Year	Taxable Sales	Taxable Lodging Sales	Total	% Change
FY14	\$19,426,600	N/A	\$19,426,600	
FY15	\$21,746,200	N/A	\$21,746,200	12%
FY16	\$25,445,000	N/A	\$25,445,000	17%
FY17	\$27,013,200	N/A	\$27,013,200	6%
FY18	\$28,483,158	\$1,379,465	\$29,862,623	11%

Major Accomplishments

- Completion of the Main & Dogwood Sidewalk Improvement Project
- Applied for and received a Gem Grant for Main & Dogwood Sidewalk Improvement Project
- Brought forward a Local Option Tax (Resort Tax) May 15th ballot initiative which was Voter Approved
- Superblock 11 Alley Project western phased completed, eastern phase close to completion
- Approval of Interim Design Guidelines & formation of the Design Review Committee
- Creation of a full-time Assistant Planner position
- Teton Centennial Pathway brought to 70% design completion
- “Victor in Neon” City Park Stage Mural complete
- Best Use Analysis for the Depot completed by Boise State
- Assisted the Teton Valley Foundation in a Kotler Ice Arena Warming Hut Expansion Grant Application which was awarded
- Submitted grant applications for Safe Routes to School, the Centennial Pathway, and Highway 31 Safe Child Pedestrian Project
- Finalized a major Code Update to Title 10, Zoning
- Work towards new City of Victor Website anticipated to launch this fall
- Work towards conversion to Xpress Bill pay which is now active
- Substantial work completed towards Water Model
- Public Outreach Campaigns: Creation and launch of Victor Votes Campaign, Council’s support of the School Bond, the winter parking ban, utility fee analyses, Xpress Bill Pay conversion, and sanitary sewer campaign
- Construction of a City Hall Records Room to store important City records in a more organized, dry, and clean manner
- Installation of Recycling Bins in Sherman Park and the Depot in partnership with Teton Valley Community Recycling
- Updated Business License & Renewal Process
- Establishment of a Reserve Fund Policy
- Successful Arbor Day, 4th of July, and Holiday Festival celebrations

Mayor and Council

Mayor Jeff Potter, Councilmembers Will Frohlich, Molly Absolon, Dustin Green, and Tim Wells

Staff

Olivia Goodale- City Administrator, Josh Wilson- Planning Director, Rob Heuseveldt- Engineer and Public Works Director, Herb Heimerl- City Attorney, Michelle Smith- City Clerk, Joanna Burkhart- Treasurer, Cari Golden- Utility Clerk, Scott Golden, Nate Beard and Blake Jorgensen- Public Works

2018 Priorities for the Year – Determined by City Council

During its annual retreat and using the Comprehensive Plan as its guiding document, Council determines its one and five-year priorities for the upcoming fiscal year. These priorities are then used in the budgeting process and to set a work plan to implement the priorities. Fiscal Year 18 priorities relate to supporting the location of schools, upgrading and maintaining public spaces and facilities, and economic development.

- Upgrade and maintain public spaces and facilities to improve community image by expanding landscaping and beautification programs
- Encourage the location of schools that support the timely and orderly delivery of educational services to meet demand and address transportation issues
- Encourage economic growth that includes support for the agricultural, manufacturing, high tech industries, [and commercial development] in the City

Work Plan to Implement Priorities – Status Update

Superblock Alley & Street System. During the New Mobility West Charrette the City hosted in September of 2016, creating a more intricate alley and street system was identified as a high need. New Mobility West wrote in the final report: *Downtown Victor is characterized by large blocks, generally 750' by 750' in length. The City of Victor is aware that its blocks are very large and do not adequately serve downtown. In the past, efforts have been made to break the blocks up using alleys. We suggest implementing an aggressive combination of new streets AND alleys in the downtown area as a catalyst to spur downtown development. Opportunities to develop a finer-grain grid of streets and alleys will vary block-by-block. Recommendations include the following:*

- *Revisit the Victor streets master plan. The plan identifies a number of new alleys to be constructed in Victor. We suggest that these alleys be made into streets where possible.*
- *Develop new streets complete with on-street parking, urban drainage, sidewalks and street trees. The alley plan created in the charrette ... shows the hypothetical amount of frontage space that could be gained by creating "Neighborhood Yield" type streets in the middle of existing city blocks. This pattern would allow many property owners to subdivide their property and provide access to what are currently back lots.*
- *Provide alleys at the rear of commercial lots to serve enhanced service and delivery access needs. Proposed new alleys are the result of negotiations with developers interesting in developing housing units along Beryl Street and concern that they will withdraw from these developments if they are forced to build streets instead of alleys.*
- *Look for additional opportunities to further break up large block sizes by providing mid-block pedestrian passages. Within downtown contexts, block sizes are generally desired to be 250' to 350' in length. The presence of small blocks, created by a grid system of streets and alleys, offers several benefits including: better emergency service access, increased connectivity and mobility for all modes, uniform block and lot structure, no white elephants (large, inappropriate buildings taking up space in a downtown), diverse redevelopment and infill opportunities, and resiliency created by smaller footprint stores that are easier to lease and smaller footprint buildings that attract reinvestment.*

The City has identified adding an east/west alley through the southwest superblock at Main and Center as a top priority given its location and development potential. The City confirmed its right-of-way for the project and a funding partnership with the Victor Urban Renewal Agency and Sea Cow LLC, a developer constructing a rental project in the area and resulted in the completion of the western most phase of the project. Westgroup Victor LLC, a developer of a parcel on the eastern side of the alley, has also signed on to the project to complete the alley from the parcel owned by Sea Cow to Main Street. **Status Update: The alley should be complete this fall.**

Explore Annexation. The City Council has expressed interest in working with Teton Springs with regard to annexation. **Status Update: At this time, further exploration of the annexation of Teton Springs in on hold.**

Collaboration with School Board. Upon passage of the School Bond, the City Council expressed its desire to continue to support the School Board in its development of the school site. To date, the City has supported the School Board in the following ways:

- The City submitted a safe routes to school grant application to build pathways and sidewalks that complete or create safe routes to the new school site. Unfortunately, the grant application was not received but the City may apply again in 2019.
- The City and the School District continue to work together to finalize an agreement to work together to apply for grant applications to pave Baseline.
- The City, KJ Foundation, and School District finalized a land swap such that the KJ Foundation could donate the land for the new school site directly to the school.
- The City was able to provide a credit for the public portion of the sewer line to be installed as part of the new Victor Elementary School project.
- The City was able to waive the majority of the School District's building permit application fee due to the state reviewing much of the application and therefore lowering the reviewing cost to the City.

Status Update: The new Victor Elementary School is under construction!

Review and Update Land Use Code. Updates include several rounds of amendments ranging from minor housekeeping edits to larger issues that need to be addressed. **Status Update: The first phase of the code update is now complete and focused on known errors/omissions, corrections to the allowed uses table, design standards for cottage court developments, and incorporation of approved interim ordinances. The City is also exploring a contract of service to further advance required code amendments.**

Teton Centennial Pathway. The work is progressing on the Teton Centennial Trail Project. In 2013, the City of Victor applied for project funding under the Federal Lands Access Program with the help from several stakeholders in both Teton County Idaho and Wyoming. The project includes the design and construction of 1.9 miles of paved pathway from Moose Creek to the Wyoming State Line following the Old Jackson Highway roadbed. On August 1st, the City was notified that it was awarded the supplementary FLAP application for improved access including the tunnel crossing and bridge. **Status Update: The pathway is at about 70% design completion. Staff continues to coordinate with project partners regarding project design.**

Impact Fee Analysis. Impact Fees are fees imposed by a local government on new development to pay for all or a portion of the cost of providing public services to the new development. The development of impact fees will include the creation of and/or updates to all facility plans. **Status Update: The first phase, creation of a water model, is close to complete. The next phase, the sewer model, will begin after the water model is completed.**

Main & Dogwood Sidewalk Improvement Project. A 56 room Cobblestone Hotel opened at the corner of Main Street and Dogwood Street. This location is central to Victor and the hotel will attract guests to Victor's downtown within walking distance to small, locally owned businesses and recreational opportunities including pathways, the Kolter Ice Arena, and the 50-acre Sherman Park. Simultaneously, the City of Victor constructed a Main and Dogwood Sidewalk Improvement Project to coincide with the hotel's opening. The project includes the installation of an underground irrigation system, drainage, a sidewalk along Main and Dogwood in front of the hotel, and the installation of public parking spaces along Dogwood. The City also applied for and was awarded a \$50,000 Gem Grant in support of this project. **Status Update: Complete.**

Highway 31 Safe Child Pedestrian Project. Today, there are three busy intersections that present opportunities to improve safety and mobility to children in our community: The intersection of HWY 31 and

Crystal Avenue (S1000W), Main Street (HWY 33) and Dogwood, and Main Street (HWY 33) and Birch Street. Children are vulnerable while crossing the state highways at these intersections with the current facilities. The project primarily provides protection for children who have less experience crossing busy roads (whereas adults understand the need to be more cautious). Staff submitted the LHTAC grant application to fund the project. Unfortunately, grant funding was not awarded in FY18. **Status Update: Teton Valley Trails and Pathways independently applied for a grant for flashing pedestrian signs at the corner of Main and Birch Street, which is a component of the Safe Child Pedestrian Project, and was awarded some funds in support of the project. City staff is currently in the process of resubmitting the same grant application for FY19.**

Design Guidelines. Council has identified the creation and implementation of design guidelines as a major priority. As a stop gap measure, the City has approved an interim ordinance adopting design guidelines based closely off the design guidelines in Driggs. An eight-member Design Review Committee has been formed and is tasked with developing design guidelines for commercial and multi-family construction in Victor city limits, particularly on high visibility travel corridors, with the intent to promote attractive, quality buildings which contribute to community character while preserving Victor's economic vitality and individuality. The committee will assist the Planning Administrator in the creation of these guidelines and help guide decisions on strategy, content, applicability, and extent of proposed design overlay districts. The Design Review Committee was meeting on a monthly basis made good headway towards providing a recommendation to Council. **Status Update: This project is on hold until a new Planning Director may be hired. Accordingly, the interim design guidelines may need to be extended for another period.**

Best Use Analysis for the Depot. The City worked with Boise State students to conduct a Best Use Analysis for the Depot with an aim to bring more vibrancy to the area. Boise State provided a final presentation to Council during the April 25, 2018 City Council Meeting. **Status Update: Complete**

Local Option Tax. During its March 14, 2018 meeting, the Victor City Council unanimously voted to bring forward a Non-Property Sales Tax Ballot measure to voters at the May 15th election. The measure, more commonly known as a Resort Tax, sought a 3% occupancy tax along with a 1% tax on liquor by the drink and all other sales. Because the proposed Resort Tax places an emphasis on tourism, for each \$1 paid by a Victor resident, visitors pay an estimated \$6. The initiative required a 60% majority to pass and Victor voters approved the ballot question. The City may now allocate Local Option Tax on behalf of our community in essential programs approved by voters. **Status Update: Complete.**

Public Works Department Report

Water System Leak Repairs. The public works department repaired several leaks in the system this year. Two leaks were on Main Street. One was in front of Suba and the other in front of the Library. The other leaks that were repaired are on Lupin Lane and a fire hydrant on Dogwood.

Water System Testing. As part of the requirement for a public drinking water system, public works crews conducted regular tests on the drinking water system to monitor disinfectant levels and potential contaminants. The Drinking Water Consumer Confidence Report or CCR is available on the website for those who wish to see the results to that testing.

Water System Meter and Radio Replacement. As part of its yearly maintenance program, the public works department replaced 50 water meters and 75 radios. Meters have a life span of about 10 to 15 years. As technology advances, it is necessary to upgrade radio technology to keep it from becoming out dated.

Water System Maintenance. Crews actively added concrete collars and risers to meters to allow for easier access during an emergency situation.

Booster Station Repairs. The water system has three booster stations that help to provide system users with water pressure. This year, the water department repaired the Timberline booster station with new valves and pressure tanks.

Sewer Maintenance. Public works crews continued to perform annual maintenance on the manholes and lift stations to keep the system running efficiently. Some of these tasks included jetting the sewer lines for grease and debris, cleaning lift stations, and cleaning plugged manholes. Timberline and Golf Vista include two of the subdivisions that were jetted this year. Lift Station 3 was also redesigned to accommodate more flow during this fiscal year.

Storm Drainage Maintenance. The street department cleaned out all of the catch basins inside of the city limits to aid proper drainage. This requires use of the jet vac truck.

Street Grading. All of the gravel roads were graded three times to help smooth out the pot holes and to prepare for dust abatement treatment. The dust abatement treatment was completed in the early summer.

Parks Maintenance. The public works department continued to maintain the parks this year. This maintenance includes regular lawn care, irrigation system upkeep, spraying for weeds, and other miscellaneous repairs to the parks. One of the biggest projects that was completed this year was the addition of more fibar at the playgrounds. This material is added under playground equipment to help soften the landing should park users happen to fall.

Microseal Pavement Maintenance. As part of the street maintenance program, the City placed a micro-seal surface on parts of Agate, Old Jackson Highway, and Aspen.

Street Sweeping. Public Works changed contractors this year and saved the City approximately \$2,500 in sweeping fees. All of the streets that have curb and gutter were swept twice. They were done in the spring and once in July.

Snow Removal. Public Works Crews continued to perform regular snow removal this year on the City Streets. One of the biggest changes that the department saw was the addition of a tracked skidsteer for snow removal on the sidewalk. The goal continues to be to keep the streets, pathways, and sidewalks open and clear to allow our residents access the entire City.

Mainstreet Sidewalk Improvements. The public works department both designed and oversaw the construction of the sidewalk improvement project at the corner of Dogwood and Main. The work involved the construction of streetscape including sidewalk, curb and gutter, lighting, and landscaping. This project also entailed the replacement of an irrigation main all along the length of the project prior to the construction of the streetscape.

City Hall Building Remodel. Public Works Crews constructed a records room this fiscal year to allow for the safe storage of City Records. All of the prep, framework, wiring, and finish work was performed in house by the public works department.

FY18 Financial Reports

Local Option Tax (Non-Property Sales Tax). Revenue from the tax may be used for essential programs like law enforcement, snow removal, and streets and parks maintenance; capital projects; improvement, maintenance & beautification of public infrastructure; associated land acquisition and equipment; transportation; visitor services and promotion; and a property tax relief fund. The local option tax will expire on July 1, 2028.

The table below illustrates Victor's local option tax revenue since FY2012/13. As illustrated, local option tax revenues have been increasing as Victor's economy continues to grow. FY18 Q4 saw a sizeable revenue increase resulting from the passage of the Local Option Tax ballot measure. As such, the City is in a much stronger position to both address deferred maintenance and City improvements. In fact, the FY 19 Local Option Tax budget was able to accomplish just that through more robust streets, parks, and pathways maintenance programs, establishment of a formal equipment rotation schedule, and leveraged grants opportunities and partnerships for initiatives such as the Sherman Park Soccer/Lacrosse Facility and the Safe Child Pedestrian Project. The FY19 budget further notes projects that may be funded in future budget cycles through the Local Option Tax. Many of the noted projects are catalyst project resulting from the New Mobility West Charette sponsored by the City and the Victor Urban Renewal Agency in the fall of 2016. Noting these recommended projects in the budget for potential future funding will help the City track and carry them forward.

Local Option Tax Revenue History					
Year	Q1 Oct-Dec	Q2 Jan-March	Q3 April-June	Q4 July-Sept	Total
2013/14	\$ 23,124	\$ 18,256	\$ 17,296	\$ 38,457	\$ 97,133
2014/15	\$ 26,063	\$ 19,149	\$ 24,456	\$ 39,063	\$ 108,731
2015/16	\$ 35,690	\$ 20,247	\$ 28,161	\$ 43,127	\$ 127,225
2016/17	\$ 32,636	\$ 25,958	\$ 25,720	\$ 50,752	\$ 135,066
2017/18	\$ 40,855	\$ 30,095	\$ 29,346	\$ 111,921	\$ 212,217

FY18, EOY Budget Comparison to FY2016 and FY2017. The tables below show the FY18 End of Year unaudited fund summary that compares FY18 budget to revenue and expenditures. The tables go on to show FY18 End of Year fund revenue and expenditures as compared to the same periods in FY17 and FY16.

As shown, the General, Street and Local Improvement Funds all produced more revenue than budgeted while expenditures tracked as budgeted. Water and sewer hook-up fees proved substantial. The Local Option Tax Fund ended the fiscal year at 98% of budget on the revenue side and 86% of budget on the expenditure side. Cumulatively, all funds now comply with the minimum required reserve policy set by Council at the beginning of the year but also added to fund reserve.

It's important to note that both General Fund and Local Option Tax revenue appear to be significantly higher than in past years. This is largely due to internal fund transfers from reserves for the FLAP Grant match payment (General Fund) and Main and Dogwood Sidewalk Improvement Project (Local Option Tax Fund) in addition to the new Local Option Tax rates coming into effect. Please see **Appendix A** which

includes a budget revenue and expenditure guide and a revenue and expenditure with comparison to budget by fund-line account.

FUND	FY18 BUDGET		REVENUE YTD	%		EXPENDITURES YTD	%
GENERAL	802,886		987,662	123		766,431	95
STREET	200,000		235,405	118		184,198	92
CAPITAL PROJECTS	210,847		83,709	40		114,340	54
IMPROVEMENT DISTRICT	55,541		72,644	131		55,540	100
WATER	735,529		1,162,779	158		728,237	99
SEWER	712,070		948,397	133		699,745	98
IRRIGATION	16,567		13,833	83		15,660	95
LOCAL OPTION TAX	427,195		417,217	98		368,900	86
TOTAL	\$ 3,160,635		3,921,646	124		\$ 2,933,051	93

REVENUES: October 2017-September 2018

FUND	FY16 YTD	%	FY17 YTD	%	FY18 YTD	%
GENERAL	516,009	98	695,821	99	987,662	123
STREET	324,002	125	243,975	97	235,405	118
CAPITAL PROJECTS	238,422	29	83,909	222	83,709	40
IMPROVEMENT DISTRICT	31,914	58	46,618	85	72,644	131
WATER	658,659	106	625,034	86	701,072	95
SEWER	491,563	67	580,060	78	660,827	93
** Water and Sewer Hook-up Fees	150,961		233,982		749,277	
IRRIGATION	6,145	36	14,385	78	13,833	83
LOCAL OPTION TAX	130,693	160	135,066	84	417,217	98
TOTAL	\$ 2,548,368	85	\$ 2,658,850	95	\$ 3,921,646	124

** In FY16 & 17 Hook-up fees were recorded in Capital Projects Fund, FY18 in Enterprise Fund

EXPENDITURES: October 2017-September 2018

October 1, 2017 – September 30, 2018

FUND	FY16 YTD	%		FY17 YTD	%		FY18 YTD	%
GENERAL	488,040	93		686,312	97		766,431	95
STREET	229,390	89		231,641	92		184,198	92
CAPITAL PROJECTS	404,285	30		142,629	100		114,340	54
IMPROVEMENT DISTRICT	54,870	100		54,870	100		55,540	100
WATER	552,671	89		683,773	94		728,237	99
SEWER	770,002	104		730,037	98		699,745	98
IRRIGATION	14,931	83		11,129	60		15,660	95
LOCAL OPTION TAX	80,346	99		143,247	90		368,900	86
TOTAL	\$ 2,594,535	86		\$ 2,683,638	96		\$ 2,933,051	93

Appendix A

Expenditure Notations:

General Fund, Professional Services (10-44-695): This line account is over budget due to more than anticipated building permit inspections including what was anticipated under the budget amendment.

General Fund, Utilities (10-44-705): This line account is over budget largely due to a higher use of propane. The garage bay doors are scheduled for replacement in FY19, which should help lower the use of propane.

General Fund, Transparency (10-44-708): This line account is over budget largely due to advertising costs to recruit two staff positions.

Capital Projects, Miscellaneous (31-40-600): The remaining unexpended \$80,000 is for the URA loan associated with the easternmost portion of the Superblock Alley Project constructed by Sea Cow LLC. Staff and Sea Cow LLC are close to finalizing the necessary paperwork such that this expenditure will show in FY18. The same, along with the \$50,000 Gem Grant, show on the revenue side of the Capital Project Fund. However, because the revenue was received in FY19 it will likewise show in FY19 revenue.

Capital Projects, Depot Payment (31-40-618): The payment from the Capital Project Fund to the Sewer Fund for repayment of the Depot Pavilion Project is pending until the audit so that staff may identify best practices for this instance.

Water Fund, Supplies (51-51-704): This line account is over budget due to water meter purchases from FY17 that were charged in FY18. Water meters purchased to be sold to developers are now tracked through a separate line account.

Sewer Fund, Supplies (51-53-705): This line account is over budget due to a lift station pump replacement as previously approved by Council.

Budget Revenue Guide:

Property Tax Revenue: The City receives property tax and road levy revenue from Teton County on a monthly basis. However, the majority of receipts are received in January and July of each year, during the second and fourth fiscal year quarters.

State of Idaho Revenue: The City of Victor receives revenue from the State in several areas. State sales tax receipts, state liquor receipts and highway user fees are all proportionally divided among the state municipalities as prescribed by state statutes and are all received on a quarterly basis.

Local Option Tax: The City receives a 3% occupancy tax along with a 1% tax on liquor by the drink and all other sales. This tax was approved through 2028.

Utility Enterprise Revenues: The City has three enterprise funds which mean that they are self-supporting. Those funds are water, sewer, and irrigation. Those funds are operated and managed separately from all other funds. Included in the water and sewer funds are municipal bonds which have been issued for capital projects.

Local Improvement District: The City budgets the Improvement District Fund based upon the annual amount the City owes, or \$54,870. Since the initial year of the Local Improvement District, many citizens have paid amounts due in full and the City holds those funds in reserve. Those pre-paid reserve funds are then used to balance the Improvement District Fund as part of the auditor’s year-end report.

Capital Projects: The capital projects fund consists of revenues received from water and sewer hookup fees in addition to rental fees from the Depot. In accordance with Idaho law, the hookup fees are earmarked for their respective water and sewer projects. This fund also includes funds received from state and federal grants and approved bonding sources for the construction of capital projects.

Irrigation Fund Revenue: The City bills for irrigation services in June of each year. Accordingly, the majority of Irrigation Revenue is received in July and August. Additionally, the City makes two annual irrigation payments to Trail Creek, once in the spring and once in December.

Budget Expenditure Guide

General Fund		
Line Account	Account #	Guide
Administrative Expenses	10-44-606	Meetings, Conference, Training, Travel, Professional Dues & Memberships, IRS Withholding, Bonding, Newspaper Subscriptions
Building Maintenance	10-44-704	Building Repairs
Contributions	10-44-683	Contributions to Social Service Organizations
Custodial Services	10-44-706	City Hall Cleaning, Carpet/Mat Cleaning
Miscellaneous	10-44-682	Miscellaneous Budgeted Expenses Not Needing Separate Line Account

Office Supplies	10-44-684	Postage, Paper, Office Supplies & Equipment
Parks - Maintenance	10-44-689	Irrigation Maintenance, Lawn Care, Signage, Weed Control, Porta-Potties
Parks - Power-Utilities	10-44-690	Power for Parks, Transit Center
Professional City Staff	10-44-601	Wages, Overtime, State/Federal Taxes (General, Street, Sewer, Water, Irrigation), PERSI, Vision/Dental Insurance (Reimbursed), Life Insurance (Reimbursed), American Fidelity, III-A (General, Water, Sewer), ICRMP (General, Street, Sewer, Water, Irrigation)
Purchased Services	10-44-695	Annual Audit, Legal Services, Prosecutor Services, Copier Machine Service, Contracted Building & Mechanical Inspectors
Records Management	10-44-700	Laserfiche
Software - Yearly Maintenance	10-44-703	Annual Software
IT- Contracted Services	10-44-707	IT Contracted Services, Equipment Rotation
Transparency	10-44-708	Newsletter, Legal/Display/Classified Ads (Excluding Events), Social Media Adverting, Mail chimp, Translation Services
Utilities -City Hall	10-44-705	Phones/Cell Phones (general, water, sewer), Electric, Internet, Propane
Community Events	10-44-607	Community Events

Street Fund		
<i>Line Account</i>	<i>Account #</i>	<i>Guide</i>
Professional City Staff	21-40-601	Wages, ICRMP (general, street, sewer, water, irrigation), State/Federal Taxes (General, Street, Sewer, Water, Irrigation)
Street Lights	21-40-708	Electricity, Repairs
Street Maintenance	21-40-704	Microseal, Rejuvenation, Dust Control, Patching, Striping, Sweeping, Signage
Snow Removal & Fleet Mgmt	21-40-706	Equipment, Fuel, Equipment Maintenance

LID Fund		
<i>Line Account</i>	<i>Account #</i>	<i>Guide</i>
LID	41-40-805	Bond Repayment to DEQ

Local Option Tax Fund		
<i>Line Account</i>	<i>Account #</i>	<i>Guide</i>
Law Enforcement	53-51-701	Contract with Teton County Sheriff
Miscellaneous	53-51-713	Misc. Projects and other misc. items
Sidewalks - Snow Removal	53-51-707	Equipment, Fuel, Equipment Maintenance
Main St. Beautification	53-51-712	Set forth in Budget. Main St. Flowers, for example.

Streets Maintenance	53-51-702	Microseal, Dust Control, Patching, Signage, Asphalt Rejuvenation, Crack Seal, Striping, Sweeping
Parks Maintenance	53-51-715	Sprinklers, Lawn Care, Signage, Garbage, Porta-Potties

Capital Projects Fund		
<i>Line Account</i>	<i>Account #</i>	<i>Guide</i>
Depot - Payment	31-40-618	Repayment to Capital Project Reserve Fund
Depot - Operation & Maintenance	31-40-611	General Building Maintenance, Trash, Electric
Miscellaneous	31-40-600	Miscellaneous

Water Fund		
<i>Line Account</i>	<i>Account #</i>	<i>Guide</i>
Annual Reserve Deposit	51-51-801	Annual Deposit to Reach One Year of Water Fund Reserves (Required by DEQ)
Capital Expenditures	51-51-803	Water Meter Replacement, Radio Read Replacement, Leak Detection, Water Rights, Miscellaneous
Chemicals	51-51-707	Chlorine
Debt Service	51-51-811	Water Bond Payment to DEQ for North Well and 1M Gallon Storage Tank
Equipment	51-51-709	Equipment Depreciation
Monitoring/Testing	51-51-701	Supplies to Monitor and Test Water
Phone Services	51-51-702	Phone/Cell Phones(general, water, sewer), Internet
Power & Gas	51-51-706	Electricity for Pumps, Propane
Professional City Staff	51-51-601	Staff Wages, III-A (General, Water, Sewer), ICRMP (General, Street, Sewer, Water, Irrigation), State/Federal Taxes (General, Street, Sewer, Water, Irrigation)
Professional Development	51-51-703	Required Certifications, Certification
Purchased Services	51-51-699	Legal Services, Prosecutorial Services, Audit (General, Water, Sewer)
Supplies	51-51-704	Postage (Water, Sewer), Utility Billing, Refunds, Repairs, Tools

Sewer Fund		
<i>Line Account</i>	<i>Account #</i>	<i>Guide</i>
Annual Reserve Deposit	51-53-800	Annual Deposit to Reach One Year of Sewer Fund Reserves (Required by DEQ)
Capital Expenditures	51-53-803	Equipment Purchase, Pretreatment
City of Driggs	51-53-704	Wastewater Treatment Plant Staffing, O&M
Debt Service	51-53-811	Payment to City of Driggs For Wastewater Treatment Plant
Equipment	51-53-708	Equipment Depreciation

Phone Services	51-53-702	Phones/Cell Phones (general, water, sewer), Internet
Power/Utilities	51-53-706	Electricity for Lift Stations, Propane
Professional City Staff	51-53-601	Wages, III-A (General, Water, Sewer), ICRMP (General, Street, Sewer, Water, Irrigation), State/Federal Taxes (General, Street, Sewer, Water, Irrigation)
Professional Development	51-53-703	Required Certifications
Purchased Services	51-53-699	Legal Services (General, Water, Sewer), Prosecutorial Services (General, Water, Sewer), Audit (General, Water, Sewer)
Supplies	51-53-705	Postage (Water, Sewer), Utility Billing, Refunds, Tools, Repairs

Irrigation Fund		
<i>Line Account</i>	<i>Account #</i>	<i>Guide</i>
General Maintenance	52-51-704	System Repair
Professional City Staff	52-51-601	Wages, III-A (General, Water, Sewer), ICRMP (General, Street, Sewer, Water, Irrigation), State/Federal Taxes (General, Street, Sewer, Water, Irrigation)
Trail Creek Sprinkler Company	52-51-900	Service Payments
Misc.	52-51-700	Miscellaneous

CITY OF VICTOR
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>				
10-31-400 PROPERTY TAXES	428,370.74	395,970.00	(32,400.74)	108.2
TOTAL TAXES	428,370.74	395,970.00	(32,400.74)	108.2
<u>LICENSES AND PERMITS</u>				
10-32-403 LICENSES	11,140.01	8,000.00	(3,140.01)	139.3
TOTAL LICENSES AND PERMITS	11,140.01	8,000.00	(3,140.01)	139.3
<u>INTERGOVERNMENTAL REVENUE</u>				
10-33-404 LIQUOR TAX	74,943.00	47,250.00	(27,693.00)	158.6
10-33-405 SALES TAX	40,904.25	36,779.00	(4,125.25)	111.2
10-33-406 REVENUE SHARING	102,546.76	99,087.00	(3,459.76)	103.5
10-33-407 GRANTS/RESERVE	97,038.00	103,538.00	6,500.00	93.7
TOTAL INTERGOVERNMENTAL REVENUE	315,432.01	286,654.00	(28,778.01)	110.0
<u>CHARGES FOR SERVICES</u>				
10-34-421 RESERVATIONS	1,410.00	500.00	(910.00)	282.0
TOTAL CHARGES FOR SERVICES	1,410.00	500.00	(910.00)	282.0
<u>FINES AND FORFEITURES</u>				
10-35-407 FINES	9,707.81	6,500.00	(3,207.81)	149.4
TOTAL FINES AND FORFEITURES	9,707.81	6,500.00	(3,207.81)	149.4
<u>MISCELLANEOUS REVENUE</u>				
10-36-407 COMMUNITY EVENTS	10,232.00	12,500.00	2,268.00	81.9
10-36-409 PLANNING AND ZONING	175,337.42	86,000.00	(89,337.42)	203.9
10-36-415 OTHER INCOME	22,636.44	6,762.00	(15,874.44)	334.8
10-36-420 INTEREST	13,395.38	.00	(13,395.38)	.0
TOTAL MISCELLANEOUS REVENUE	221,601.24	105,262.00	(116,339.24)	210.5
TOTAL FUND REVENUE	987,661.81	802,886.00	(184,775.81)	123.0

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION DEPARTMENT</u>				
10-44-601 PROFESSIONAL CITY STAFF	394,983.54	423,507.00	28,523.46	93.3
10-44-606 ADMINISTRATIVE EXPENSES	33,482.92	43,453.00	9,970.08	77.1
10-44-607 COMMUNITY EVENTS	12,872.89	17,575.00	4,702.11	73.3
10-44-682 MISCELLANEOUS	118,497.47	126,917.00	8,419.53	93.4
10-44-683 CONTRIBUTIONS	25,500.00	25,500.00	.00	100.0
10-44-684 OFFICE SUPPLIES	5,961.72	4,000.00	(1,961.72)	149.0
10-44-690 PARKS-POWER-UTILITIES	4,395.88	7,215.00	2,819.12	60.9
10-44-695 PURCHASED SERVICES	84,944.18	76,323.00	(8,621.18)	111.3
10-44-700 RECORDS MANAGEMENT	3,793.90	3,794.00	.10	100.0
10-44-703 SOFTWARE - YEARLY MAINTENANCE	22,541.61	21,642.00	(899.61)	104.2
10-44-704 BUILDING MAINTENANCE	3,768.68	4,400.00	631.32	85.7
10-44-705 UTILITIES - CITY HALL	16,043.07	14,040.00	(2,003.07)	114.3
10-44-706 CUSTODIAL SERVICES	7,842.67	5,900.00	(1,942.67)	132.9
10-44-707 IT - CONTRACTED SERVICES	15,223.54	14,000.00	(1,223.54)	108.7
10-44-708 TRANSPARENCY	16,578.54	14,620.00	(1,958.54)	113.4
TOTAL ADMINISTRATION DEPARTMENT	766,430.61	802,886.00	36,455.39	95.5
TOTAL FUND EXPENDITURES	766,430.61	802,886.00	36,455.39	95.5
NET REVENUE OVER EXPENDITURES	221,231.20	.00	(221,231.20)	.0

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

SPECIAL REV - STREETS & ROADS

	YTD ACTUAL	BUDGET		UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
21-33-400 HIGHWAY USERS	95,563.54	87,773.00	(	7,790.54)	108.9
21-33-410 COUNTY PROPERTY TAXES	12,227.00	12,227.00		.00	100.0
21-33-420 COUNTY ROAD LEVY	126,217.94	100,000.00	(	26,217.94)	126.2
TOTAL INTERGOVERNMENTAL REVENUE	234,008.48	200,000.00	(	34,008.48)	117.0
<u>MISCELLANEOUS REVENUE</u>					
21-36-415 OTHER INCOME	1,396.06	.00	(	1,396.06)	.0
TOTAL MISCELLANEOUS REVENUE	1,396.06	.00	(	1,396.06)	.0
TOTAL FUND REVENUE	235,404.54	200,000.00	(	35,404.54)	117.7

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

SPECIAL REV - STREETS & ROADS

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>				
21-40-601 PROFESSIONAL CITY STAFF	63,493.17	62,425.00	(1,068.17)	101.7
21-40-704 STREET MAINTENANCE	56,683.35	56,654.00	(29.35)	100.1
21-40-706 SNOW REMOVAL	59,546.09	77,000.00	17,453.91	77.3
21-40-708 STREET LIGHTS	4,475.85	3,921.00	(554.85)	114.2
TOTAL EXPENDITURES	<u>184,198.46</u>	<u>200,000.00</u>	<u>15,801.54</u>	<u>92.1</u>
TOTAL FUND EXPENDITURES	<u>184,198.46</u>	<u>200,000.00</u>	<u>15,801.54</u>	<u>92.1</u>
NET REVENUE OVER EXPENDITURES	<u>51,206.08</u>	<u>.00</u>	<u>(51,206.08)</u>	<u>.0</u>

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

CAPITAL PROJECTS FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>				
31-30-410 NEW CONNECT FEE - WATER	20,000.00	20,000.00	.00	100.0
31-30-411 NEW CONNECT FEE - SEWER	20,000.00	20,000.00	.00	100.0
31-30-413 DEPOT REVENUE	41,142.04	38,700.00	(2,442.04)	106.3
31-30-415 OTHER INCOME	2,567.00	132,147.00	129,580.00	1.9
TOTAL REVENUE	83,709.04	210,847.00	127,137.96	39.7
TOTAL FUND REVENUE	83,709.04	210,847.00	127,137.96	39.7

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

CAPITAL PROJECTS FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>				
31-40-600 MISCELLANEOUS	92,147.00	172,147.00	80,000.00	53.5
31-40-611 DEPOT -OPERATION & MAINTENANCE	22,192.95	28,500.00	6,307.05	77.9
31-40-618 DEPOT PAYMENT	.00	10,200.00	10,200.00	.0
TOTAL EXPENDITURES	<u>114,339.95</u>	<u>210,847.00</u>	<u>96,507.05</u>	<u>54.2</u>
TOTAL FUND EXPENDITURES	<u>114,339.95</u>	<u>210,847.00</u>	<u>96,507.05</u>	<u>54.2</u>
NET REVENUE OVER EXPENDITURES	<u>(30,630.91)</u>	<u>.00</u>	<u>30,630.91</u>	<u>.0</u>

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

IMPROVEMENT DISTRICTS FUND

	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>				
41-30-416 LID PROCEEDS	72,644.44	55,541.00	(17,103.44)	130.8
TOTAL REVENUE	72,644.44	55,541.00	(17,103.44)	130.8
TOTAL FUND REVENUE	72,644.44	55,541.00	(17,103.44)	130.8

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

IMPROVEMENT DISTRICTS FUND

	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>				
41-40-415 MISC	670.24	671.00	.76	99.9
41-40-805 LID - BOND PAYMENT	54,870.00	54,870.00	.00	100.0
TOTAL EXPENDITURES	<u>55,540.24</u>	<u>55,541.00</u>	<u>.76</u>	<u>100.0</u>
TOTAL FUND EXPENDITURES	<u>55,540.24</u>	<u>55,541.00</u>	<u>.76</u>	<u>100.0</u>
NET REVENUE OVER EXPENDITURES	<u>17,104.20</u>	<u>.00</u>	<u>(17,104.20)</u>	<u>.0</u>

CITY OF VICTOR
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

WATER AND SEWER FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER REVENUE</u>				
51-37-400 USAGE - WATER	607,051.45	648,129.00	41,077.55	93.7
51-37-402 WATER HOOK-UP FEE	461,706.92	.00 (	461,706.92)	.0
51-37-405 PARTS/MATERIALS- WATER	66,543.64	87,400.00	20,856.36	76.1
51-37-415 OTHER INCOME - WATER	17,509.20	.00 (	17,509.20)	.0
51-37-420 INTEREST INCOME - WATER	9,967.37	.00 (	9,967.37)	.0
TOTAL WATER REVENUE	1,162,778.58	735,529.00 (	427,249.58)	158.1
<u>SEWER REVENUE</u>				
51-38-401 USAGE - SEWER	646,748.36	712,070.00	65,321.64	90.8
51-38-402 SEWER HOOK-UP FEE	287,570.00	.00 (	287,570.00)	.0
51-38-416 OTHER INCOME - SEWER	122.58	.00 (	122.58)	.0
51-38-421 INTEREST INCOME - SEWER	13,955.59	.00 (	13,955.59)	.0
TOTAL SEWER REVENUE	948,396.53	712,070.00 (	236,326.53)	133.2
TOTAL FUND REVENUE	2,111,175.11	1,447,599.00 (	663,576.11)	145.8

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

WATER AND SEWER FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>				
51-51-601 PROFESSIONAL CITY STAFF	202,672.21	218,521.00	15,848.79	92.8
51-51-699 PURCHASED SERVICES	12,428.77	13,000.00	571.23	95.6
51-51-701 MONITORING/TESTING	2,570.00	2,500.00	(70.00)	102.8
51-51-702 PHONE SERVICES	3,596.01	3,000.00	(596.01)	119.9
51-51-703 PROFESSIONAL DEVELOPMENT	3,399.70	5,000.00	1,600.30	68.0
51-51-704 SUPPLIES	78,332.26	60,000.00	(18,332.26)	130.6
51-51-705 WATER METERS	81,255.42	87,400.00	6,144.58	93.0
51-51-706 POWER & GAS	43,781.89	44,000.00	218.11	99.5
51-51-707 CHEMICALS	2,459.53	2,500.00	40.47	98.4
51-51-709 EQUIPMENT	15,000.00	15,000.00	.00	100.0
51-51-801 ANNUAL RESERVE DEPOSIT	12,000.00	12,000.00	.00	100.0
51-51-803 CAPITAL EXPENDITURES	11,883.39	13,750.00	1,866.61	86.4
51-51-811 DEBT SERVICE	258,857.84	258,858.00	.16	100.0
TOTAL WATER DEPARTMENT	728,237.02	735,529.00	7,291.98	99.0
 <u>SEWER DEPARTMENT</u>				
51-53-601 PROFESSIONAL CITY STAFF	217,630.94	224,622.00	6,991.06	96.9
51-53-699 PURCHASED SERVICES	10,772.23	15,000.00	4,227.77	71.8
51-53-702 PHONE SERVICES	4,149.63	7,300.00	3,150.37	56.8
51-53-703 PROFESSIONAL DEVELOPMENT	5,196.01	5,000.00	(196.01)	103.9
51-53-704 CITY OF DRIGGS	168,791.28	172,500.00	3,708.72	97.9
51-53-705 SUPPLIES	66,244.48	60,000.00	(6,244.48)	110.4
51-53-706 POWER/UTILITIES	6,312.62	7,000.00	687.38	90.2
51-53-708 EQUIPMENT	15,000.00	15,000.00	.00	100.0
51-53-811 DEBT SERVICE	205,648.00	205,648.00	.00	100.0
TOTAL SEWER DEPARTMENT	699,745.19	712,070.00	12,324.81	98.3
TOTAL FUND EXPENDITURES	1,427,982.21	1,447,599.00	19,616.79	98.6
NET REVENUE OVER EXPENDITURES	683,192.90	.00	(683,192.90)	.0

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

IRRIGATION FUND

	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>IRRIGATION REVENUE</u>				
52-37-400 USAGE -- IRRIGATION WATER	14,395.95	16,567.00	2,171.05	86.9
TOTAL IRRIGATION REVENUE	14,395.95	16,567.00	2,171.05	86.9
TOTAL FUND REVENUE	14,395.95	16,567.00	2,171.05	86.9

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

IRRIGATION FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>				
52-51-601 PROFESSIONAL CITY STAFF	5,888.70	5,680.00	(208.70)	103.7
52-51-700 MISC	609.87	1,506.00	896.13	40.5
52-51-704 GENERAL MAINTENANCE	4,755.04	4,997.00	241.96	95.2
52-51-900 TRAIL CREEK SPRINKLER CO	4,406.50	4,384.00	(22.50)	100.5
TOTAL IRRIGATION DEPARTMENT	<u>15,660.11</u>	<u>16,567.00</u>	<u>906.89</u>	<u>94.5</u>
TOTAL FUND EXPENDITURES	<u>15,660.11</u>	<u>16,567.00</u>	<u>906.89</u>	<u>94.5</u>
NET REVENUE OVER EXPENDITURES	<u>(1,264.16)</u>	<u>.00</u>	<u>1,264.16</u>	<u>.0</u>

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

LOCAL OPTION TAX FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>				
53-31-100 TAX COLLECTION	212,217.08	222,195.00	9,977.92	95.5
53-31-200 GENERAL RESERVE LOAN	205,000.00	205,000.00	.00	100.0
TOTAL TAXES	417,217.08	427,195.00	9,977.92	97.7
TOTAL FUND REVENUE	417,217.08	427,195.00	9,977.92	97.7

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2018

LOCAL OPTION TAX FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DISPERSEMENTS</u>				
53-51-701 LAW ENFORCEMENT	49,633.00	51,992.00	2,359.00	95.5
53-51-702 STREET	39,495.99	72,399.00	32,903.01	54.6
53-51-707 SIDEWALKS - SNOW REMOVAL	3,163.04	8,000.00	4,836.96	39.5
53-51-712 MAIN STREET BEAUTIFICATION	.00	3,304.00	3,304.00	.0
53-51-713 MISC	193,067.25	212,500.00	19,432.75	90.9
53-51-715 PARKS-MAINTENANCE	73,352.83	68,453.00	(4,899.83)	107.2
53-51-716 L.O.T. CITY IMPROVEMENTS	10,187.77	10,547.00	359.23	96.6
TOTAL DISPERSEMENTS	368,899.88	427,195.00	58,295.12	86.4
TOTAL FUND EXPENDITURES	368,899.88	427,195.00	58,295.12	86.4
NET REVENUE OVER EXPENDITURES	48,317.20	.00	(48,317.20)	.0