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# Fiscal Year 19 Q2 Report

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January 1– March 31, 2019

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City of Victor



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# summary

## Introduction

During its annual retreat and using the Comprehensive Plan as its guiding document, Council determines its 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. This year's priorities relate to supporting the location of schools, upgrading and maintaining public spaces and facilities, and economic development.

During its retreat in February 2019, City Council identified preparing for the 2020 Comprehensive Plan Update as its top priority.

## Mayor and Council

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

## Staff

Olivia Goodale- City Administrator, Ryan Krueger- Planning Director, Tyler Steinway- Assistant Planner, Rob Heuseveldt- Engineer and Public Works Director, Nate Beard- Assistant Public Works Director, Herb Heimerl- City Attorney, Michelle Smith- City Clerk, Joanna Burkhart- Treasurer, Cari Golden- Utility Clerk, Scott Golden, Alan Thompson and John Foster- Public Works

### ***2nd Quarter Noteworthy Accomplishments***

- **Awarded Hwy 31 Safe Child Pedestrian Project Grant**
- **Adoption of Affordable Housing Strategic Plan**
- **Planning Director Started**
- **Sherman Park Athletic Field Project Funding Underway**
- **Signed up for NLC Service Line Warranty Program**
- **Code Update of General Business License Provisions**
- **Secured Land for Victor Placemakers Sculpture Park**
- **Code Update to Title 10 - Land Use Development**

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## Priorities for the Year – Determined by City Council

- 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

**Safe Child Pedestrian Grant Application.** 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). **Status Update:** City Staff and TVTAP partnered to submit a 2019 LHTAC application which was awarded. Project construction will occur this summer.

**Sherman Park Soccer/Lacrosse Facility.** During the June 6, 2018 special Council meeting, Teton Valley Youth Lacrosse Association (TVYLA) made a presentation requesting a partnership with the City to create athletic facilities in the southwest corner of Sherman Park. The project seeks to construct one full sized athletic field and two smaller practice fields in the southwest corner of Sherman Park where lighting currently exists. This project would remove the southernmost baseball diamond. The request was well received by City Council and the City dedicated \$20,000 of the total \$94,000 project cost in the FY19 budget. TVYLA committed to fundraising the remaining portion of the project costs. **Status Update:** The City and TVYLA applied for an Idaho State Parks & Recreation Program and Land and Water Conservation Fund grant but withdrew the application due to federal protections that would have been required to be placed on the entire Sherman Park. TVYLA continues to fundraise for this project.

**Safe Routes to School and Baseline Overlay Project Grant Applications.** The Safe Routes to school grant application aims to create safe routes to the new school location by constructing a pathway that runs along the west side of Baseline from Aspen Street to Agate Street, creates connectivity on Elm Street via a short pathway immediately west of the new school site, and complete connectivity on Center Street via a sidewalk between Agate and Baseline (sidewalk does not exist on the westernmost portion of that block). **Status Update:** The Safe Routes to School grant application is due next winter, in the next fiscal year. City Council opted to reallocate the FY18 funding for the Safe Routes to School application towards the Baseline Overlay Project grant application. That application was submitted with strong match commitments from both the school and the City. Unfortunately, we did not receive the grant award this year but were very competitive (just 4 points short) in our application. There were 92 applications submitted that requested \$69.9M in funds, compared to \$24M awarded. The top 29 projects received funding. Our application ranked 30th, within 3.5 points of the last awarded project.

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**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.

**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:

- In FY18, 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 late 2019.
- The City and the School District finalized an agreement to work together to apply for grant applications to pave Baseline and have since submitted a grant application that if awarded would fund a significant portion of the project.
- 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 Recommendations from Affordable Housing Group.** Teton County and the cities of Driggs, Tetonida and Victor created a technical advisory group (TAG) to advise the cities and county on actions that may be taken by the cities and county as well as other entities to increase opportunities for affordable housing. The advisory group was tasked with providing input and recommendations on a housing production plan, based on the Housing Strategies framework (Table 2) of the Teton County Idaho Housing Program Goals & Objectives Report. **Status Update:** The City Council adopted the Affordable Housing Strategic Plan.

**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 and made good headway towards providing a recommendation to Council. **Status Update:** Now that the new Planning Director has started at the City, the group has been renewed and is meeting monthly.

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**Title 10 Code Update.** Updates include several rounds of amendments ranging from minor housekeeping edits to larger issues that need to be addressed. The first phase of the code update was completed in 2018 and focused on known errors/omissions, corrections to the allowed uses table, design standards for cottage court developments, and incorporation of approved interim ordinances. **Status Update:** The City has entered into a contract for services for a six-month code review. The Planning Department and consultant already brought forward another code update which is close to receiving final approval.

**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.

**Transit Center Landscaping.** This project replaces the transit center natural landscaping with washed rock. The natural landscaping is challenging to maintain in an aesthetic manner. **Status Update:** To be completed after the winter season passes.

**Main Street Light Replacement.** The project adds a mid-block street light to Main Street in front of City Park and replaces the light at the corner of Main and Birch Street. **Status Update:** To be completed after the winter season passes.

**Depot: Exterior Paint & Roof Repair.** The depot requires some maintenance, namely repainting of the exterior and repairing leaks in the roof. **Status Update:** The roof repair is underway and the exterior of the building is scheduled to be painted this spring.

**Purchase Parks Truck and Sewer Camera. Status Update:** Complete

## **FY19 Financial Reports**

**Local Option Tax (Non-Property Sales or Resort 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 in Q1, FY19 Q2 saw a sizeable revenue increase compared to the same time period last year primarily resulting from the passage of the Local Option Tax ballot measure, increased enforcement, and the agreement the City reached with Airbnb to collect location option tax. 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
2018/19	\$ 118,110	\$ 78,232	\$	\$	\$ 196,677

**Budget Comparison to FY2017 and FY2018.** The tables below show the FY19 fund summary that compares FY19 budget to revenue and expenditures for the fiscal year through the second quarter. At 50% of the fiscal year, both revenue and expenditures are on pace. The tables go on to show FY19 fund revenue and expenditures as compared to the same periods in FY18 and FY17 though Q2. It’s important to note that FY18 General Fund and Local Option Tax revenue are higher than in FY17 and FY19. This is 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). Please see Appendix A which includes a budget revenue and expenditure guide including various notations and timing considerations.

**FY19 Summary: October 2018-March 2019**

FUND	FY19 BUDGET	REVENUE YTD	%	EXPENDITURES YTD	%
GENERAL	760,499	487,748	64	377,000	50
STREET	239,295	134,445	56	75,707	32
CAPITAL PROJECTS IMPROVEMENT DISTRICT	62,000	82,814	134	7,451	12
WATER	109,740	20,200	18	109,740	100
SEWER	649,241	409,175	63	299,118	46
IRRIGATION	799,134	421,045	53	344,272	43
LOCAL OPTION TAX	16,811	1,151	7	6,965	41
TOTAL	\$ 2,981,720	\$ 1,753,255	59	\$ 1,273,188	43

**REVENUES: October 2018-March 2019**

FUND	FY17 YTD	%	FY18 YTD	%	FY19 YTD	%
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GENERAL		363,260	52		553,685	69		487,748	64
STREET		134,198	53		138,384	69		134,445	56
CAPITAL PROJECTS		34,281	24		23,317	11		82,814	134
IMPROVEMENT DISTRICT		35,502	65		47,916	86		20,200	18
WATER		318,004	44		350,136	48		378,395	58
SEWER		291,305	39		334,292	47		389,170	49
Water and Sewer Hook-up Fees		28,430			317,134			62,655	
IRRIGATION		687	4		2,105	13		1,151	7
LOCAL OPTION TAX		58,594	37		275,950	65		196,677	57
TOTAL		\$ 1,264,261	45		\$ 2,042,919	65		\$ 1,753,255	59

\*\* In FY16, 17 & 18 Hook-up fees were recorded in Capital Projects Fund, FY19 in Enterprise Fund

### **EXPENDITURES: October 2018-March 2019**

FUND		FY17 YTD	%		FY18 YTD	%		FY19 YTD	%
GENERAL		326,254	46		354,084	44		377,000	50
STREET		85,099	34		59,911	30		75,707	32
CAPITAL PROJECTS		56,655	40		45,747	22		7,451	12
IMPROVEMENT DISTRICT		54,870	100		55,540	100		109,740	100
WATER		356,475	49		305,805	42		299,118	46
SEWER		391,603	52		338,803	48		344,272	43
IRRIGATION		7,055	38		6,937	42		6,965	41
LOCAL OPTION TAX		100,433	63		4,385	1		52,935	15
TOTAL		\$ 1,378,444	49		\$ 1,171,212	37		\$ 1,273,188	43

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## Appendix A

### Expenditure Notations:

**Street Fund, Miscellaneous Line Account 21-40-682:** This line account shows a \$46,500 earmark from reserves for a grant application to repair Crystal Bridge. The LHTAC application since changed to require preliminary design. The City will need to hire a consultant to complete preliminary design at an additional cost. Council could consider this during its upcoming budget.

**Capital Project Fund, Other Income Line Account 31-30-451:** This line account shows \$64,876.62 in revenue obtained through the Gem Grant award for the Main and Dogwood sidewalk project and an ITD project close out for the Main and Center improvement project. The line account also shows a budget of \$25,000 which provides funds to be reimbursed for the ice arena's warming hut expansion project through a CHC Foundation grant award. The City, in conjunction with the Teton Valley Foundation, has requested a funding extension due to construction delays. As such, project revenue and correlating expense may occur in the next fiscal year.

**Water Fund, Water Meters Line Account 51-51-705:** This is the newly created line account that will be used to track pass through water meter sales to developers.

**Professional City Staff Line Accounts:** These line accounts are slightly above budget due to added staff not yet incorporated into the budget through a budget amendment. On September 12, 2018, Council approved making the Assistant Planner a full-time position. On October 24, 2018 Council approved the creation of a fourth public works position and assistant public works director position which was promoted from within.

### 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 statues and are all received on a quarterly basis.

**Local Option (Resort) 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.

**Local Improvement District:** The City budgets the Improvement District Fund based upon the annual amount the City owes, or \$54,870.



**Capital Projects:** The capital projects fund consists of revenues received from to rental fees from the Depot, funds received from state and federal grants, earmarked funds associated with developments, 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
Community Events	10-44-607	Community Events
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
Street Fund		
Line Account	Account #	Guide
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 Management	21-40-706	Equipment, Fuel, Equipment Maintenance

LID Fund		
Line Account	Account #	Guide
LID	41-40-805	Bond Repayment to DEQ

Local Option Tax Fund		
Line Account	Account #	Guide
Community Events	53-51-708	City Hosted Events - All Expenses
Law Enforcement	53-51-701	Contract with Teton County Sheriff
Miscellaneous	53-51-713	Miscellaneous Items Set forth in Budget, Street Light Repair, Direct Administrative Costs
Sidewalks - Snow Removal/Fleet Management	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
Local Option Tax City Improvements	TBD	Allowed specific uses of Local Option Tax Revenue

Capital Projects Fund		
Line Account	Account #	Guide
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		
Line Account	Account #	Guide
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

<b>Sewer Fund</b>		
<b>Line Account</b>	<b>Account #</b>	<b>Guide</b>
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

<b>Irrigation Fund</b>		
<b>Line Account</b>	<b>Account #</b>	<b>Guide</b>
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

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Misc.	52-51-700	Miscellaneous

CITY OF VICTOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>					
10-31-400	PROPERTY TAXES	273,679.90	435,906.00	162,226.10	62.8
	TOTAL TAXES	273,679.90	435,906.00	162,226.10	62.8
<u>LICENSES AND PERMITS</u>					
10-32-403	LICENSES	6,755.50	8,000.00	1,244.50	84.4
	TOTAL LICENSES AND PERMITS	6,755.50	8,000.00	1,244.50	84.4
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-404	LIQUOR TAX	32,710.00	55,000.00	22,290.00	59.5
10-33-405	SALES TAX	23,925.13	40,783.00	16,857.87	58.7
10-33-406	REVENUE SHARING	58,427.54	106,048.00	47,620.46	55.1
	TOTAL INTERGOVERNMENTAL REVENUE	115,062.67	201,831.00	86,768.33	57.0
<u>CHARGES FOR SERVICES</u>					
10-34-421	RESERVATIONS	665.00	500.00	( 165.00)	133.0
	TOTAL CHARGES FOR SERVICES	665.00	500.00	( 165.00)	133.0
<u>FINES AND FORFEITURES</u>					
10-35-407	FINES	2,251.85	6,500.00	4,248.15	34.6
	TOTAL FINES AND FORFEITURES	2,251.85	6,500.00	4,248.15	34.6
<u>MISCELLANEOUS REVENUE</u>					
10-36-407	COMMUNITY EVENTS	525.00	11,000.00	10,475.00	4.8
10-36-409	PLANNING AND ZONING	43,550.97	90,000.00	46,449.03	48.4
10-36-415	OTHER INCOME	4,668.24	6,762.00	2,093.76	69.0
10-36-420	INTEREST	27,861.60	.00	( 27,861.60)	.0
10-36-421	UNREALIZED GAINS/LOSSES	12,726.82	.00	( 12,726.82)	.0
	TOTAL MISCELLANEOUS REVENUE	89,332.63	107,762.00	18,429.37	82.9
	TOTAL FUND REVENUE	487,747.55	760,499.00	272,751.45	64.1

CITY OF VICTOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION DEPARTMENT</u>				
10-44-601 PROFESSIONAL CITY STAFF	244,606.06	453,101.00	208,494.94	54.0
10-44-606 ADMINISTRATIVE EXPENSES	24,258.45	44,053.00	19,794.55	55.1
10-44-607 COMMUNITY EVENTS	5,842.17	16,225.00	10,382.83	36.0
10-44-682 MISCELLANEOUS	13,350.16	48,072.00	34,721.84	27.8
10-44-683 CONTRIBUTIONS	16,000.00	25,500.00	9,500.00	62.8
10-44-684 OFFICE SUPPLIES	4,227.13	5,500.00	1,272.87	76.9
10-44-690 PARKS-POWER-UTILITIES	997.87	4,759.00	3,761.13	21.0
10-44-695 PURCHASED SERVICES	23,009.49	72,173.00	49,163.51	31.9
10-44-700 RECORDS MANAGEMENT	3,793.90	3,794.00	.10	100.0
10-44-703 SOFTWARE - YEARLY MAINTENANCE	8,713.99	26,542.00	17,828.01	32.8
10-44-704 BUILDING MAINTENANCE	6,411.15	9,000.00	2,588.85	71.2
10-44-705 UTILITIES - CITY HALL	11,150.21	15,880.00	4,729.79	70.2
10-44-706 CUSTODIAL SERVICES	2,694.75	5,900.00	3,205.25	45.7
10-44-707 IT - CONTRACTED SERVICES	7,256.32	15,800.00	8,543.68	45.9
10-44-708 TRANSPARENCY	4,688.33	14,200.00	9,511.67	33.0
TOTAL ADMINISTRATION DEPARTMENT	376,999.98	760,499.00	383,499.02	49.6
TOTAL FUND EXPENDITURES	376,999.98	760,499.00	383,499.02	49.6
NET REVENUE OVER EXPENDITURES	110,747.57	.00	( 110,747.57)	.0

CITY OF VICTOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

SPECIAL REV - STREETS & ROADS

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>				
21-33-400 HIGHWAY USERS	52,223.84	92,795.00	40,571.16	56.3
21-33-420 COUNTY ROAD LEVY	81,891.12	100,000.00	18,108.88	81.9
TOTAL INTERGOVERNMENTAL REVENUE	134,114.96	192,795.00	58,680.04	69.6
<u>MISCELLANEOUS REVENUE</u>				
21-36-415 OTHER INCOME	.00	46,500.00	46,500.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	46,500.00	46,500.00	.0
TOTAL FUND REVENUE	134,114.96	239,295.00	105,180.04	56.1

CITY OF VICTOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

SPECIAL REV - STREETS & ROADS

	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>				
21-40-601 PROFESSIONAL CITY STAFF	38,882.33	65,238.00	26,355.67	59.6
21-40-682 MISCELLANEOUS	.00	46,500.00	46,500.00	.0
21-40-704 STREET MAINTENANCE	11,933.72	33,925.00	21,991.28	35.2
21-40-706 SNOW REMOVAL & FLEET MANAGEMEN	23,192.65	89,632.00	66,439.35	25.9
21-40-708 STREET LIGHTS	1,698.20	4,000.00	2,301.80	42.5
TOTAL EXPENDITURES	<u>75,706.90</u>	<u>239,295.00</u>	<u>163,588.10</u>	<u>31.6</u>
TOTAL FUND EXPENDITURES	<u>75,706.90</u>	<u>239,295.00</u>	<u>163,588.10</u>	<u>31.6</u>
NET REVENUE OVER EXPENDITURES	<u>58,408.06</u>	<u>.00</u>	<u>( 58,408.06)</u>	<u>.0</u>



CITY OF VICTOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2019

CAPITAL PROJECTS FUND

		<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>REVENUE</u>				
31-30-413	DEPOT REVENUE	17,937.31	37,000.00	19,062.69	48.5
31-30-415	OTHER INCOME	64,876.62	25,000.00	( 39,876.62)	259.5
	TOTAL REVENUE	<u>82,813.93</u>	<u>62,000.00</u>	<u>( 20,813.93)</u>	<u>133.6</u>
	TOTAL FUND REVENUE	<u>82,813.93</u>	<u>62,000.00</u>	<u>( 20,813.93)</u>	<u>133.6</u>

CITY OF VICTOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

CAPITAL PROJECTS FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>				
31-40-600 MISCELLANEOUS	.00	25,000.00	25,000.00	.0
31-40-611 DEPOT -OPERATION & MAINTENANCE	7,451.44	26,800.00	19,348.56	27.8
31-40-618 DEPOT PAYMENT	.00	10,200.00	10,200.00	.0
TOTAL EXPENDITURES	<u>7,451.44</u>	<u>62,000.00</u>	<u>54,548.56</u>	<u>12.0</u>
TOTAL FUND EXPENDITURES	<u>7,451.44</u>	<u>62,000.00</u>	<u>54,548.56</u>	<u>12.0</u>
NET REVENUE OVER EXPENDITURES	<u>75,362.49</u>	<u>.00</u>	<u>( 75,362.49)</u>	<u>.0</u>

CITY OF VICTOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2019

IMPROVEMENT DISTRICTS FUND

	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>				
41-30-416 LID PROCEEDS	20,199.55	109,740.00	89,540.45	18.4
TOTAL REVENUE	20,199.55	109,740.00	89,540.45	18.4
TOTAL FUND REVENUE	20,199.55	109,740.00	89,540.45	18.4

CITY OF VICTOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

IMPROVEMENT DISTRICTS FUND

	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>				
41-40-805 LID - BOND PAYMENT	109,740.00	109,740.00	.00	100.0
TOTAL EXPENDITURES	<u>109,740.00</u>	<u>109,740.00</u>	<u>.00</u>	<u>100.0</u>
TOTAL FUND EXPENDITURES	<u>109,740.00</u>	<u>109,740.00</u>	<u>.00</u>	<u>100.0</u>
NET REVENUE OVER EXPENDITURES	<u>( 89,540.45)</u>	<u>.00</u>	<u>89,540.45</u>	<u>.0</u>

CITY OF VICTOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

WATER AND SEWER FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER REVENUE</u>				
51-37-400 USAGE - WATER	364,915.25	649,241.00	284,325.75	56.2
51-37-402 WATER HOOK-UP FEE	30,780.00	.00 (	30,780.00)	.0
51-37-405 PARTS/MATERIALS- WATER	6,123.75	.00 (	6,123.75)	.0
51-37-415 OTHER INCOME - WATER	2,423.86	.00 (	2,423.86)	.0
51-37-420 INTEREST INCOME - WATER	4,932.36	.00 (	4,932.36)	.0
TOTAL WATER REVENUE	409,175.22	649,241.00	240,065.78	63.0
<u>SEWER REVENUE</u>				
51-38-401 USAGE - SEWER	387,909.22	724,518.00	336,608.78	53.5
51-38-402 SEWER HOOK-UP FEE	31,875.00	.00 (	31,875.00)	.0
51-38-416 OTHER INCOME - SEWER	1,261.01	74,616.00	73,354.99	1.7
TOTAL SEWER REVENUE	421,045.23	799,134.00	378,088.77	52.7
TOTAL FUND REVENUE	830,220.45	1,448,375.00	618,154.55	57.3

CITY OF VICTOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

WATER AND SEWER FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>				
51-51-601 PROFESSIONAL CITY STAFF	118,154.23	215,096.00	96,941.77	54.9
51-51-699 PURCHASED SERVICES	2,703.78	13,000.00	10,296.22	20.8
51-51-701 MONITORING/TESTING	300.00	4,500.00	4,200.00	6.7
51-51-702 PHONE SERVICES	1,392.72	3,500.00	2,107.28	39.8
51-51-703 PROFESSIONAL DEVELOPMENT	1,677.44	5,000.00	3,322.56	33.6
51-51-704 SUPPLIES	18,873.13	60,000.00	41,126.87	31.5
51-51-705 WATER METERS	6,224.39	.00	( 6,224.39)	.0
51-51-706 POWER & GAS	20,302.10	44,000.00	23,697.90	46.1
51-51-707 CHEMICALS	61.54	2,250.00	2,188.46	2.7
51-51-709 EQUIPMENT	.00	9,941.00	9,941.00	.0
51-51-801 ANNUAL RESERVE DEPOSIT	.00	18,096.00	18,096.00	.0
51-51-803 CAPITAL EXPENDITURES	.00	15,000.00	15,000.00	.0
51-51-811 DEBT SERVICE	129,428.92	258,858.00	129,429.08	50.0
TOTAL WATER DEPARTMENT	299,118.25	649,241.00	350,122.75	46.1
 <u>SEWER DEPARTMENT</u>				
51-53-601 PROFESSIONAL CITY STAFF	119,999.31	220,022.00	100,022.69	54.5
51-53-699 PURCHASED SERVICES	2,703.78	15,170.00	12,466.22	17.8
51-53-702 PHONE SERVICES	677.35	7,300.00	6,622.65	9.3
51-53-703 PROFESSIONAL DEVELOPMENT	1,837.45	5,000.00	3,162.55	36.8
51-53-704 CITY OF DRIGGS	77,683.51	189,826.00	112,142.49	40.9
51-53-705 SUPPLIES	24,040.14	60,000.00	35,959.86	40.1
51-53-706 POWER/UTILITIES	2,785.03	7,300.00	4,514.97	38.2
51-53-708 EQUIPMENT	.00	14,252.00	14,252.00	.0
51-53-803 CAPITAL EXPENDITURES	11,722.04	74,616.00	62,893.96	15.7
51-53-811 DEBT SERVICE	102,824.00	205,648.00	102,824.00	50.0
TOTAL SEWER DEPARTMENT	344,272.61	799,134.00	454,861.39	43.1
TOTAL FUND EXPENDITURES	643,390.86	1,448,375.00	804,984.14	44.4
NET REVENUE OVER EXPENDITURES	186,829.59	.00	( 186,829.59)	.0

CITY OF VICTOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2019

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	1,150.57	16,811.00	15,660.43	6.8
TOTAL IRRIGATION REVENUE	1,150.57	16,811.00	15,660.43	6.8
TOTAL FUND REVENUE	1,150.57	16,811.00	15,660.43	6.8

CITY OF VICTOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

IRRIGATION FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>				
52-51-601 PROFESSIONAL CITY STAFF	3,191.49	5,940.00	2,748.51	53.7
52-51-700 MISC	29.64	1,369.00	1,339.36	2.2
52-51-704 GENERAL MAINTENANCE	3.90	3,200.00	3,196.10	.1
52-51-708 EQUIPMENT	.00	1,754.00	1,754.00	.0
52-51-900 TRAIL CREEK SPRINKLER CO	3,739.50	4,548.00	808.50	82.2
TOTAL IRRIGATION DEPARTMENT	<u>6,964.53</u>	<u>16,811.00</u>	<u>9,846.47</u>	<u>41.4</u>
TOTAL FUND EXPENDITURES	<u>6,964.53</u>	<u>16,811.00</u>	<u>9,846.47</u>	<u>41.4</u>
NET REVENUE OVER EXPENDITURES	<u>( 5,813.96)</u>	<u>.00</u>	<u>5,813.96</u>	<u>.0</u>



CITY OF VICTOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2019

LOCAL OPTION TAX FUND

	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>TAXES</u>				
53-31-100 TAX COLLECTION	196,677.49	345,000.00	148,322.51	57.0
TOTAL TAXES	196,677.49	345,000.00	148,322.51	57.0
TOTAL FUND REVENUE	196,677.49	345,000.00	148,322.51	57.0

CITY OF VICTOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2019

LOCAL OPTION TAX FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DISPERSEMENTS</u>				
53-51-701 LAW ENFORCEMENT	26,828.00	53,656.00	26,828.00	50.0
53-51-702 STREET	.00	101,575.00	101,575.00	.0
53-51-707 PATHWAY & SIDEWALK MAINTENANCE	5,000.00	24,438.00	19,438.00	20.5
53-51-713 MISC	265.66	3,000.00	2,734.34	8.9
53-51-715 PARKS-MAINTENANCE	1,966.58	43,953.00	41,986.42	4.5
53-51-716 L.O.T. CITY IMPROVEMENTS	18,874.90	118,378.00	99,503.10	15.9
TOTAL DISPERSEMENTS	52,935.14	345,000.00	292,064.86	15.3
TOTAL FUND EXPENDITURES	52,935.14	345,000.00	292,064.86	15.3
NET REVENUE OVER EXPENDITURES	143,742.35	.00	( 143,742.35)	.0