
Fiscal Year 19 Q1 Report



October 1– December 31, 2018

City of Victor



summary

Introduction

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. This year's priorities relate to supporting the location of schools, upgrading and maintaining public spaces and facilities, and economic development.

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

First Quarter Major Accomplishments

- **Restructured the Public Works Department to add more capacity**
- **Design Review Work of the Centennial Pathway**
- **Completion of Blue Flax Lane**
- **Launch of new City of Victor website**
- **Launch of Express Bill Pay**
- **Launch of Online Resort Sales Tax Remittance Portal**
- **Recruited a Planning Director**
- **Submitted Grant Application for Hwy 31 Safe Child Pedestrian Project**
- **Submitted Grant Application for Baseline Overlay Project**
- **Annual Holiday Festival**

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). Staff submitted the LHTAC grant application to fund the project. Unfortunately, grant funding was not awarded in FY18. **Status Update:** City Staff and TVTAP partnered to submit a 2019 application. The grant award results will be announced in the spring.

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 will apply for a Idaho State Parks & Recreation Program and Land and Water Conservation Fund grant. If fully awarded, the grant would fund the entire project but requires a 50% match.

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. Council may consider allocating funding towards the Safe Routes to School grant application as part of its FY20 budget.

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, Teton 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 County will be hosting an open house on Monday, February 11 at 6:00 P.M. After that the City may consider formal acceptance of the plan and implement strategies listed in the plan as directed specifically by Council.

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 was on hold until a new Planning Director was hired. Now that the Planning Department is fully staffed, the Committee has been revived and the first meeting will soon be held.

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 will next bring forward those code amendments for consideration.

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. The exterior will need to be painted after the winter season passes.

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. FY19 Q1 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. Other contributing factors to the increase in revenue include increased compliance from internet sales and short term lodging rentals. 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	\$	\$	\$	\$ 118,110

Budget Comparison to FY2017 and FY2018. The tables below show the FY19 Q1 fund summary that compares FY19 budget to revenue and expenditures. At 25% of the fiscal year, both revenue and expenditures are on pace. The tables go on to show FY19 Q1 fund revenue and expenditures as compared to the same periods in FY18 and FY17. It is important to consider timing of revenue received relative to expenditures in reviewing quarter one. Historically, first quarter expenditures generally tend to outpace revenue but eventually balance out over the course of the fiscal year as additional revenue is received. FY18 saw the opposite and FY19 revenue and expenditures are relatively equal. Please see Appendix A which includes a budget revenue and expenditure guide including various notations and timing considerations.

FY19 Summary:

Fund	FY19 Budget	Revenue YTD	%	Expenditure YTD	%
General	760,499	149,420	20	163,408	21
Street	239,295	40,912	17	46,684	20
Capital Projects	62,000	57,752	93	171,562	277
Improvement District	109,740	14,581	13	109,740	100
Water	649,241	212,108	33	145,732	22
Sewer	799,134	205,593	26	162,893	20
Irrigation	16,811	844	5	5,624	33
Local Option Tax	345,000	118,110	34	20,865	6
Total	\$ 2,981,720	\$ 799,320	27	\$ 826,508	28

REVENUES:

Fund	FY17 YTD	%	FY18 YTD	%	FY19 YTD	%
General	124,229	18	168,811	22	149,420	20
Street	40,609	18	54,556	27	40,912	17
Capital Projects	7,068	37	10,725	28	57,752	93
Improvement District	25,357	46	20,474	37	14,581	13
Water	157,143	25	171,047	26	191,408	29
Sewer	140,823	21	163,657	23	189,655	23
** Water and Sewer Hook-up Fees	28,430		289,544		36,638	
Irrigation	420	2	1,355	8	844	5
Local Option Tax	32,636	30	40,855	11	118,110	34
Total	\$ 556,715	23	\$ 921,024	32	\$ 799,320	27

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

EXPENDITURES:

Fund	FY17 YTD	%	FY18 YTD	%	FY19 YTD	%
General	174,952	25	171,093	22	163,408	21
Street	25,298	12	34,184	17	46,684	20
Capital Projects	2,649	14	3,741	5	171,562	277
Improvement District	54,870	100	54,870	100	109,740	100
Water	297,628	48	157,467	24	145,732	22
Sewer	240,056	35	160,104	22	162,893	20
Irrigation	5,727	31	5,076	31	5,624	33
Local Option Tax	28,940	27	3,594	1	20,865	6
Total	\$ 830,120	34	\$ 90,129	21	\$ 826,508	28

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, Miscellaneous Line Account 31-40-600: This line account shows a TYD expenditure of \$167,184. This expenditure was for the eastern phase of the Superblock Alley Project as previously approved by Council.

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.

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 (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 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

Sewer Fund		
Line Account	Account #	Guide
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		
Line Account	Account #	Guide
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 3 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>				
10-31-400	49,126.15	435,906.00	386,779.85	11.3
	49,126.15	435,906.00	386,779.85	11.3
<u>LICENSES AND PERMITS</u>				
10-32-403	4,230.50	8,000.00	3,769.50	52.9
	4,230.50	8,000.00	3,769.50	52.9
<u>INTERGOVERNMENTAL REVENUE</u>				
10-33-404	16,355.00	55,000.00	38,645.00	29.7
10-33-405	12,596.79	40,783.00	28,186.21	30.9
10-33-406	30,244.45	106,048.00	75,803.55	28.5
	59,196.24	201,831.00	142,634.76	29.3
<u>CHARGES FOR SERVICES</u>				
10-34-421	.00	500.00	500.00	.0
	.00	500.00	500.00	.0
<u>FINES AND FORFEITURES</u>				
10-35-407	1,882.80	6,500.00	4,617.20	29.0
	1,882.80	6,500.00	4,617.20	29.0
<u>MISCELLANEOUS REVENUE</u>				
10-36-407	.00	11,000.00	11,000.00	.0
10-36-409	21,483.92	90,000.00	68,516.08	23.9
10-36-415	4,065.40	6,762.00	2,696.60	60.1
10-36-420	9,707.19	.00	(9,707.19)	.0
	35,256.51	107,762.00	72,505.49	32.7
	149,692.20	760,499.00	610,806.80	19.7

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION DEPARTMENT</u>				
10-44-601 PROFESSIONAL CITY STAFF	100,594.83	453,101.00	352,506.17	22.2
10-44-606 ADMINISTRATIVE EXPENSES	11,744.42	44,053.00	32,308.58	26.7
10-44-607 COMMUNITY EVENTS	4,699.05	16,225.00	11,525.95	29.0
10-44-682 MISCELLANEOUS	13,350.16	48,072.00	34,721.84	27.8
10-44-683 CONTRIBUTIONS	9,000.00	25,500.00	16,500.00	35.3
10-44-684 OFFICE SUPPLIES	177.89	5,500.00	5,322.11	3.2
10-44-690 PARKS-POWER-UTILITIES	383.90	4,759.00	4,375.10	8.1
10-44-695 PURCHASED SERVICES	4,870.72	72,173.00	67,302.28	6.8
10-44-700 RECORDS MANAGEMENT	3,793.90	3,794.00	.10	100.0
10-44-703 SOFTWARE - YEARLY MAINTENANCE	2,018.00	26,542.00	24,524.00	7.6
10-44-704 BUILDING MAINTENANCE	1,006.67	9,000.00	7,993.33	11.2
10-44-705 UTILITIES - CITY HALL	3,133.17	15,880.00	12,746.83	19.7
10-44-706 CUSTODIAL SERVICES	1,146.70	5,900.00	4,753.30	19.4
10-44-707 IT - CONTRACTED SERVICES	4,700.83	15,800.00	11,099.17	29.8
10-44-708 TRANSPARENCY	3,180.02	14,200.00	11,019.98	22.4
TOTAL ADMINISTRATION DEPARTMENT	163,800.26	760,499.00	596,698.74	21.5
TOTAL FUND EXPENDITURES	163,800.26	760,499.00	596,698.74	21.5
NET REVENUE OVER EXPENDITURES	(14,108.06)	.00	14,108.06	.0

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

SPECIAL REV - STREETS & ROADS

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>				
21-33-400 HIGHWAY USERS	25,507.60	92,795.00	67,287.40	27.5
21-33-420 COUNTY ROAD LEVY	15,404.37	100,000.00	84,595.63	15.4
TOTAL INTERGOVERNMENTAL REVENUE	40,911.97	192,795.00	151,883.03	21.2
<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	40,911.97	239,295.00	198,383.03	17.1

CITY OF VICTOR
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

SPECIAL REV - STREETS & ROADS

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>				
21-40-601 PROFESSIONAL CITY STAFF	16,010.96	65,238.00	49,227.04	24.5
21-40-682 MISCELLANEOUS	.00	46,500.00	46,500.00	.0
21-40-704 STREET MAINTENANCE	8,695.93	33,925.00	25,229.07	25.6
21-40-706 SNOW REMOVAL	16,117.98	89,632.00	73,514.02	18.0
21-40-708 STREET LIGHTS	670.43	4,000.00	3,329.57	16.8
TOTAL EXPENDITURES	41,495.30	239,295.00	197,799.70	17.3
TOTAL FUND EXPENDITURES	41,495.30	239,295.00	197,799.70	17.3
NET REVENUE OVER EXPENDITURES	(583.33)	.00	583.33	.0

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

CAPITAL PROJECTS FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>				
31-30-413 DEPOT REVENUE	7,752.25	37,000.00	29,247.75	21.0
31-30-415 OTHER INCOME	50,000.00	25,000.00	(25,000.00)	200.0
TOTAL REVENUE	57,752.25	62,000.00	4,247.75	93.2
TOTAL FUND REVENUE	57,752.25	62,000.00	4,247.75	93.2

CITY OF VICTOR
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

CAPITAL PROJECTS FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>				
31-40-600 MISCELLANEOUS	167,184.00	25,000.00	(142,184.00)	668.7
31-40-611 DEPOT -OPERATION & MAINTENANCE	4,378.06	26,800.00	22,421.94	16.3
31-40-618 DEPOT PAYMENT	.00	10,200.00	10,200.00	.0
	171,562.06	62,000.00	(109,562.06)	276.7
TOTAL EXPENDITURES				
	171,562.06	62,000.00	(109,562.06)	276.7
TOTAL FUND EXPENDITURES				
	(113,809.81)	.00	113,809.81	.0
NET REVENUE OVER EXPENDITURES				

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

IMPROVEMENT DISTRICTS FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>				
41-30-416 LID PROCEEDS	15,381.06	109,740.00	94,358.94	14.0
TOTAL REVENUE	15,381.06	109,740.00	94,358.94	14.0
TOTAL FUND REVENUE	15,381.06	109,740.00	94,358.94	14.0

CITY OF VICTOR
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

IMPROVEMENT DISTRICTS FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>				
41-40-805 LID - BOND PAYMENT	109,740.00	109,740.00	.00	100.0
TOTAL EXPENDITURES	109,740.00	109,740.00	.00	100.0
TOTAL FUND EXPENDITURES	109,740.00	109,740.00	.00	100.0
NET REVENUE OVER EXPENDITURES	(94,358.94)	.00	94,358.94	.0

CITY OF VICTOR
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

WATER AND SEWER FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER REVENUE</u>				
51-37-400 USAGE - WATER	184,149.30	649,241.00	465,091.70	28.4
51-37-402 WATER HOOK-UP FEE	20,520.00	.00	(20,520.00)	.0
51-37-405 PARTS/MATERIALS- WATER	4,132.50	.00	(4,132.50)	.0
51-37-415 OTHER INCOME - WATER	561.84	.00	(561.84)	.0
51-37-420 INTEREST INCOME - WATER	2,544.73	.00	(2,544.73)	.0
TOTAL WATER REVENUE	211,908.37	649,241.00	437,332.63	32.6
<u>SEWER REVENUE</u>				
51-38-401 USAGE - SEWER	189,655.54	724,518.00	534,862.46	26.2
51-38-402 SEWER HOOK-UP FEE	15,937.50	.00	(15,937.50)	.0
51-38-416 OTHER INCOME - SEWER	.00	74,616.00	74,616.00	.0
TOTAL SEWER REVENUE	205,593.04	799,134.00	593,540.96	25.7
TOTAL FUND REVENUE	417,501.41	1,448,375.00	1,030,873.59	28.8

CITY OF VICTOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

WATER AND SEWER FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>				
51-51-601 PROFESSIONAL CITY STAFF	50,749.16	215,096.00	164,346.84	23.6
51-51-699 PURCHASED SERVICES	770.20	13,000.00	12,229.80	5.9
51-51-701 MONITORING/TESTING	150.00	4,500.00	4,350.00	3.3
51-51-702 PHONE SERVICES	750.56	3,500.00	2,749.44	21.4
51-51-703 PROFESSIONAL DEVELOPMENT	30.00	5,000.00	4,970.00	.6
51-51-704 SUPPLIES	12,797.67	60,000.00	47,202.33	21.3
51-51-705 WATER METERS	6,224.39	.00	(6,224.39)	.0
51-51-706 POWER & GAS	6,964.59	44,000.00	37,035.41	15.8
51-51-707 CHEMICALS	30.94	2,250.00	2,219.06	1.4
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	69,944.18	258,858.00	188,913.82	27.0
TOTAL WATER DEPARTMENT	148,411.69	649,241.00	500,829.31	22.9
<u>SEWER DEPARTMENT</u>				
51-53-601 PROFESSIONAL CITY STAFF	51,737.66	220,022.00	168,284.34	23.5
51-53-699 PURCHASED SERVICES	770.20	15,170.00	14,399.80	5.1
51-53-702 PHONE SERVICES	392.84	7,300.00	6,907.16	5.4
51-53-703 PROFESSIONAL DEVELOPMENT	30.00	5,000.00	4,970.00	.6
51-53-704 CITY OF DRIGGS	35,486.90	189,826.00	154,339.10	18.7
51-53-705 SUPPLIES	17,686.38	60,000.00	42,313.62	29.5
51-53-706 POWER/UTILITIES	954.48	7,300.00	6,345.52	13.1
51-53-708 EQUIPMENT	.00	14,252.00	14,252.00	.0
51-53-803 CAPITAL EXPENDITURES	6,980.00	74,616.00	67,636.00	9.4
51-53-811 DEBT SERVICE	51,412.00	205,648.00	154,236.00	25.0
TOTAL SEWER DEPARTMENT	165,450.46	799,134.00	633,683.54	20.7
TOTAL FUND EXPENDITURES	313,862.15	1,448,375.00	1,134,512.85	21.7
NET REVENUE OVER EXPENDITURES	103,639.26	.00	(103,639.26)	.0

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

IRRIGATION FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION REVENUE</u>				
52-37-400 USAGE -- IRRIGATION WATER	844.36	16,811.00	15,966.64	5.0
TOTAL IRRIGATION REVENUE	844.36	16,811.00	15,966.64	5.0
TOTAL FUND REVENUE	844.36	16,811.00	15,966.64	5.0

CITY OF VICTOR
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

IRRIGATION FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>				
52-51-601 PROFESSIONAL CITY STAFF	1,411.22	5,940.00	4,528.78	23.8
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>5,184.26</u>	<u>16,811.00</u>	<u>11,626.74</u>	<u>30.8</u>
TOTAL FUND EXPENDITURES	<u>5,184.26</u>	<u>16,811.00</u>	<u>11,626.74</u>	<u>30.8</u>
NET REVENUE OVER EXPENDITURES	<u>(4,339.90)</u>	<u>.00</u>	<u>4,339.90</u>	<u>.0</u>

CITY OF VICTOR
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

LOCAL OPTION TAX FUND

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>				
53-31-100 TAX COLLECTION	118,109.89	345,000.00	226,890.11	34.2
TOTAL TAXES	118,109.89	345,000.00	226,890.11	34.2
TOTAL FUND REVENUE	118,109.89	345,000.00	226,890.11	34.2

CITY OF VICTOR
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2018

LOCAL OPTION TAX FUND

		<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>DISPERSEMENTS</u>					
53-51-701	LAW ENFORCEMENT	.00	53,656.00	53,656.00	.0
53-51-702	STREET	.00	101,575.00	101,575.00	.0
53-51-707	SIDEWALKS - SNOW REMOVAL	.00	24,438.00	24,438.00	.0
53-51-713	MISC	23.23	3,000.00	2,976.77	.8
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	<u>20,864.71</u>	<u>345,000.00</u>	<u>324,135.29</u>	<u>6.1</u>
	TOTAL FUND EXPENDITURES	<u>20,864.71</u>	<u>345,000.00</u>	<u>324,135.29</u>	<u>6.1</u>
	NET REVENUE OVER EXPENDITURES	<u>97,245.18</u>	<u>.00</u>	<u>(97,245.18)</u>	<u>.0</u>