

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

SEWER FUND 301

DESCRIPTION

The sewer system provides an essential service to its residents. It takes waste along with the miscellaneous waters discharged into the sewer and treats it to remove harmful pathogens and excessive nutrients that could harm the environment. The water is recycled and used for irrigation of parks and schools or percolated into the ground. After treatment, the solids are taken to Toland Landfill where they are dried and sterilized using landfill gas. The Sewer Enterprise is required to remain revenue neutral, neither making a profit nor experiencing a loss.

Revenue Bonds Series 2007

On June 7, 2007, the Fillmore Public Financing Authority issued \$57,490,000 in Revenue Bonds.

The purpose of the bonds was to assist with the financing to construct a new water recycling plant and to make improvements to the collection system and related effluent disposal and reuse; to net fund capitalized interest; to fund a reserve in the amount of \$3,442,512.50, and to pay the costs of issuance of the bonds. CIFG Assurance North America, Inc. has issued an insurance policy that guarantees the payment of principal and interest on the bonds. The sewer system will be sold by the Fillmore Public Authority to the City of Fillmore pursuant to an Installment Sale. Existing users are responsible for 57% of the debt service and development impact fees collected are responsible for 43% of the debt service.

The City and the Authority have entered into an Installment Sales Agreement to make payments solely from the net revenues of the sewer system. This means that, if there is not enough money in the Sewer DIF fund, the sewer system has to pay the principal and interest on the bonds on behalf of the Sewer DIF's.

BUDGET HIGHLIGHTS

> The Proposition 218 process allows for a sewer rate increase of at least CPI with up to an additional 5 percent on July 1, 2011. The March CPI is 3 percent and this is the amount of the proposed increase. At this time, the City is not proposing to increase the rate further. For the user, the rate will increase from \$82 to \$84.46 per month.

> The budget reflects the changes that were recommended as a result of the organizational review. The review compared Fillmore City operations to other cities and to industry best practices and made staffing recommendations. The study also proposed a new organizational structure that would best fit the organization in light of the significant budget shortfall.

> It is proposed that, except for compensation decreases which all employees will share, the salaries of people in filled positions who are "bumped" or reclassified to a lower position will be frozen (Y-rated). This helps to prevent an additional salary decrease as a result of "bumping" or the position being reclassified to a lower position.

> Standby Charge: This is a new minimum charge proposed with the Sewer Ordinance update. Although it was approved, the City Council requested it not be implemented. Once implemented, it will set a minimum sewer charge when a building is vacant. This will cover the debt service related to that property so when they are ready to reoccupy their building, water and sewer service will be available for their use. Due to staffing changes, the City has not been able to analyze the impact of this ordinance. It is in the work plan for next year.

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

SEWER FUND 301 CONTINUED

Description	2009 Actual	2010 Actual	2011 Amended	2012 CM Recom
Revenue				
Revenue	5,880,681	5,973,708	6,037,587	6,007,985
Transfers In	-	-	1,000,000	1,040,000
Total	5,880,681	5,973,708	7,037,587	7,047,985
Expenditures				
Salaries and Benefits	306,512	345,418	241,104	311,726
Furlough Deduction	-	-	-	(9,158)
Supplies and Services	1,128,900	1,589,948	2,331,950	2,235,830
Depreciation Expense	93,051	93,051	100,000	100,000
Capital Outlay	-	150,000	-	-
Debt Service	3,356,395	2,831,040	3,441,459	3,443,802
Total	4,884,857	5,009,457	6,114,513	6,082,200
FT Personnel			2.73	2.87
PT Personnel			0.32	0.10

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 301 Sewer

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
<u>Revenue/Transfers</u>					
<u>Revenue</u>					
301-0000-0303-198	Develop Impact Fee-Debt Svc	-	-	23,225	-
301-0000-0306-050	Interest Earnings	1,543,499	1,268,658	2,000	1,600
301-0000-0306-151	Interest Earnings - Fiscal Agent	-	-	5,600	5,600
301-0000-0309-186	Current Service Charges	4,249,684	4,603,681	5,500,000	5,665,000
301-0000-0309-187	Recycled Water Sales	-	15,224	60,000	15,000
301-0000-0309-720	Late Payment Fee/Interest	-	-	-	35,000
301-0000-0311-124	Sewer Leak Adjustments	-	-	-	(3,000)
301-0000-0311-125	Misc Revenue	87,498	86,146	65,000	86,000
301-0000-0311-126	Other Rev-CFD#6 Debt Svc	-	-	381,762	202,785
	Total Revenue	5,880,681	5,973,708	6,037,587	6,007,985
<u>Transfers In</u>					
301-0000-0400-406	Transfer In - DIF Sewer Fd 406	-	-	-	40,000
301-0000-0400-508	Transfer In - Rate Stabil. Fd 508	-	-	1,000,000	1,000,000
	Total Transfer In	-	-	1,000,000	1,040,000
	Total Revenue/Transfers In	5,880,681	5,973,708	7,037,587	7,047,985

Expenditures/Transfers Out

Expenditures

Administration

301-4638-0011-111	Full Time Salaries	140,394	192,071	105,014	182,186
301-4638-0011-112	Part Time Salaries	7,614	7,020	4,572	4,400
301-4638-0011-113	Overtime Pay	255	1,500	-	-
301-4638-0011-114	Education Pay	735	1,982	741	491
301-4638-0012-118	Retirement	30,662	42,761	36,513	32,238
301-4638-0013-122	Fica-social Security	12,463	17,511	14,508	14,822
301-4638-0013-123	Worker's Compensation	3,196	12,999	9,253	4,808
301-4638-0013-124	Unemployment Insurance	832	3,538	2,911	1,488
301-4638-0014-126	Cafeteria Plan	21,061	30,329	19,881	10,527
301-4638-0014-127	Medical Insurance	15,848	24,033	16,807	16,256
301-4638-0014-128	Dental Insurance	1,535	2,320	1,537	1,573
301-4638-0014-129	Vision Insurance	244	323	220	216
301-4638-0014-130	Life Insurance/ltd	1,070	1,863	1,517	1,015
301-4638-0014-131	Uniforms/boots	59	525	57	28
301-4638-0014-132	Deferred Comp	2,733	5,713	3,570	-
301-4638-0014-133	Mileage Reimb	691	720	1,680	2,016
301-4638-0014-134	Personal Expense	191	210	390	-
	Total Salaries and Benefits	239,583	345,418	219,171	272,064

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 301 Sewer

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
301-4638-0014-139	Furlough Deduction	-	-	-	(7,784)
301-4528-0021-289	Special Projects	17,702	-	-	-
301-4638-0021-244	Recycled Water Ordinance	-	-	8,000	-
301-4638-0021-245	Contract Services	6,550	1,595	10,000	18,500
301-4638-0021-248	Operation Reports	-	-	50,000	50,000
301-4638-0031-303	Dues & Subscriptions	369	378	425	425
301-4638-0031-304	Travel & Meetings	-	-	-	-
301-4638-0031-305	Postage /delivery	5,118	6,467	7,600	8,050
301-4638-0031-306	Printing/advertising	1,826	1,390	2,000	2,200
301-4638-0031-307	Office Supplies	200	200	200	200
301-4638-0031-309	Supplies & Materials	-	-	-	-
301-4638-0031-311	Credit Card Expense	4,391	3,585	4,000	5,360
301-4638-0031-320	Admin-Prop Tax	-	-	-	1,320
301-4638-0031-375	Bad Debt Expense	83,887	25,000	25,000	25,000
301-4638-0031-377	WWTP Property Sales-River Oaks	-	-	19,884	-
	Total Supplies and Services	120,044	38,615	127,109	111,055
301-4638-0051-515	Depreciation Expense	93,051	93,051	100,000	100,000
	Total Administration	452,678	477,084	446,280	475,335
Collection System					
301-4639-0011-111	Full Time Salaries	38,763	-	10,564	23,823
301-4639-0011-113	Overtime Pay	759	-	3,000	-
301-4639-0011-114	Education Pay	848	-	679	1,572
301-4639-0011-116	Standby Pay	-	-	-	482
301-4639-0012-118	Retirement	8,112	-	2,427	4,239
301-4639-0013-122	Fica-social Security	3,460	-	943	1,872
301-4639-0013-123	Worker's Compensation	1,735	-	1,176	1,257
301-4639-0013-124	Unemployment Insurance	253	-	183	194
301-4639-0014-126	Cafeteria Plan	6,715	-	1,377	2,477
301-4639-0014-127	Medical Insurance	4,506	-	1,072	3,023
301-4639-0014-128	Dental Insurance	484	-	106	292
301-4639-0014-129	Vision Insurance	77	-	15	40
301-4639-0014-130	Life Insurance/ltd	309	-	96	134
301-4639-0014-131	Uniforms/boots	470	-	40	256
301-4639-0014-132	Deferred Comp	439	-	255	-
	Total Salaries and Benefits	66,929	-	21,933	39,663
301-4639-0014-139	Furlough Deduction	-	-	-	(1,374)

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Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
301-4639-0021-257	IRWMP Contribution	-	2,000	2,000	2,000
301-4639-0031-309	Supplies /materials	-	-	275	275
301-4639-0031-371	Emergency Cleanup	-	186	3,000	5,000
	Total Supplies and Services	-	2,186	5,275	7,275
301-4639-0051-501	Sewer Main Repairs (I & I)	-	120,000	-	-
301-4639-0051-502	Sewer Manholes (I & I)	-	30,000	-	-
	Total Capital	-	150,000	-	-
	Total Collection System	66,929	152,186	27,208	45,563
	Treatment & Disposal				
301-4640-0021-232	Landscape Maintenance	-	100,000	-	-
301-4640-0021-240	NPDES Permit Assistance	26,979	-	-	-
301-4640-0021-241	RWQCB/APCD/Title 22 Permits	-	9,999	60,116	50,000
301-4640-0021-243	Effluent Disp Repair & Replace	-	10,000	50,000	50,000
301-4640-0021-246	Effluent Disposal O&M	-	-	20,000	20,000
301-4640-0021-250	Discharge Costs	14,196	-	-	-
301-4640-0021-254	WWTP Penalty Liability	-	-	80,000	80,000
301-4640-0021-255	APCD Permit	-	1,835	80,000	80,000
301-4640-0021-257	SEP/Wetlands	139,500	-	-	-
301-4640-0021-258	O&M Plant Contract	645,394	1,175,077	1,342,850	1,352,000
301-4640-0021-259	Biosolids Disposal	105,874	103,315	85,000	97,000
301-4640-0021-260	OMI Penalty Reimbursement	-	-	27,000	-
301-4640-0021-261	WWTP Site Maintenance Mitigation	-	4,000	25,000	25,000
301-4640-0021-262	RWQCB Special Study/Monitoring	-	-	16,500	16,500
301-4640-0021-263	WRP O&M Non Membrane	-	-	86,100	50,000
301-4640-0021-264	Water Softener Buy-Back Program	-	-	50,000	20,000
301-4640-0021-265	Ground Water Monitoring Well Tes	-	-	10,000	10,000
301-4640-0031-302	Utilities	76,914	144,921	267,000	267,000
	Total Supplies and Services	1,008,856	1,549,147	2,199,566	2,117,500
	Total Treatment & Disposal	1,008,856	1,549,147	2,199,566	2,117,500
	Total Operating Expenditures	1,528,462	2,178,417	2,673,054	2,638,398

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Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
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Debt Service

2007 Water Recycling Revenue Bonds

301-4638-0085-860	Cost of Issuance Expense	30,456	31,140	-	-
301-7209-0085-861	Principal Payment	-	-	590,000	615,000
301-7209-0085-862	Interest Payment	3,322,616	2,794,919	2,847,959	2,824,356
301-7209-0085-863	Trustee Charges	3,323	3,485	3,500	2,950
301-7209-0085-864	Other Admin Charges	-	1,496	-	1,496
Total Debt Service		3,356,395	2,831,040	3,441,459	3,443,802

Total Expenditures/Debt Service **4,884,857** **5,009,457** **6,114,513** **6,082,200**

Transfers Out

301-8500-3022-508	Transfer Out - Rate Stabilization	2,693,510	-	-	-
301-8500-4101-101	Transfer Out - GF City Council	-	2,774	3,690	3,052
301-8500-4102-101	Transfer Out - GF Legal Services	-	22,500	24,000	32,000
301-8500-4103-101	Transfer Out - GF City Clerk Svcs	-	9,418	9,848	9,738
301-8500-4207-101	Transfer Out - GF Admin Services	4,000	39,461	34,226	23,921
301-8500-4208-101	Transfer Out - GF Central Services	25,125	54,440	61,773	104,645
301-8500-4209-101	Transfer Out - GF Gov't Bldgs	4,849	42,710	45,479	21,264
301-8500-4210-101	Transfer Out - GF Risk Mgt	48,009	126,031	129,074	223,108
301-8500-4425-101	Transfer Out - GF Central Garage	8,000	10,609	10,923	18,716
301-8500-4534-101	Transfer Out - GF Engineering	-	16,153	19,410	1,980
301-8500-4743-101	Transfer Out - GF Parks Maint.	59,500	35,000	87,000	89,000
301-8500-6916-463	Transfer Out - WWTP Project	282,678	14,665,000	3,490,163	-
301-8500-7205-802	Transfer Out - PFA Debt	-	4,030	4,030	-
301-8500-7401-805	Transfer Out - State WWTP Loan	4,697	4,697	4,697	4,697
301-8500-7401-902	Transfer Out - RDA Capital	-	-	-	-
Total Transfers Out		3,130,369	15,032,823	3,924,313	532,121

Total Expenditures/Debt Service/Transfers Out **8,015,226** **20,042,280** **10,038,826** **6,614,322**

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

WATER FUND 302

DESCRIPTION

The Water Enterprise provides the potable water to the residents of Fillmore. The water comes from the ground water in the Fillmore Sub basin. Most of the water in the basin originates in the Los Padres National Forest. The City operates three active water wells and two water reservoirs above the City. The majority of the effort in the Water Enterprise is for pumping the water out of the ground, disinfecting it, testing it and maintaining the pipes that bring the water to the customers. The Water Enterprise is required to remain revenue neutral, it cannot make money nor lose money.

Revenue Bonds (Water System Refunding), Series 2010

On November 30, 2010, the Fillmore Public Financing Authority issued \$7,480,000 in Revenue Bonds (Water System Refunding), Series 2010 which were rated "A" by Standard & Poor's.

The purpose of the bonds was to refund and defease the City of Fillmore Certificates of Participation (2002 Water System Refinancing Project); purchase of a reserve fund surety bond and pay the costs of issuance relating to the issuance of the bonds, including the premium of a bond insurance policy. The bonds lowered the interest rate without lengthening the term, and will save the City approximately \$48,000 per year or about \$1 million over the life of the bonds. Assured Guaranty Municipal Corp. has issued an insurance policy that guarantees the payment of principal and interest on the bonds. The water system will be sold by the Fillmore Public Authority to the City of Fillmore pursuant to an Installment Sale. Existing users are responsible for 50.2% of the debt service and development impact fees collected are responsible for 49.8% of the debt service.

The City and the Authority have entered into an Installment Sales Agreement to make payments solely from the net revenues of the water system. This means that, if there is not enough money in the Water DIF fund, the water system has to pay the principal and interest on the bonds on behalf of the Water DIF's.

BUDGET HIGHLIGHTS

> There is a scheduled water rate increase of 10 percent on January 1, 2012. To meet bond coverage requirements and to help with deferred maintenance of the water system infrastructure. For the user, the rate will increase from \$31.30 to \$34.43 per month.

> The budget reflects the changes that were recommended as a result of the organizational review. The review compared Fillmore City operations to other cities and to industry best practices and made staffing recommendations. The study also proposed a new organizational structure that would best fit the organization in light of the significant budget shortfall. To this end, the study proposes to merge the Facilities, Community Development and Public Works Department into a Municipal Services Department. The new department will be responsible for all facilities, development, infrastructure and utilities.

> It is proposed that, except for compensation decreases which all employees will share, the salaries of people in filled positions who are "bumped" or reclassified to a lower position will be frozen (Y-rated). This helps to prevent an additional salary decrease as a result of "bumping" or the position being reclassified to a lower position. Two Senior Maintainer and two Entry/Intermediate Maintainer positions are proposed for elimination for a net savings of \$285,553. A new position, Meter Reader is proposed to be added (\$75,068). Please note that position costs are spread throughout the budget. Of the 9.04 positions spread to Water, 5.62 are Maintainers. The study recommends the Maintainer positions be retitled to Maintenance Workers.

> Due to budget cuts, the City needs to rethink how it is providing service. To this end, it is suggested that staff examine a different approach replacing meters. Currently, as meters need repair they are replaced with the new radio meters which can be read from a hand-held device in a vehicle. This means that the new meters are scattered throughout the town. It is suggested that the City identify the areas of town where the radio meters are already concentrated and replace all the nonradio meters in that area. This would enable the crews to have areas of town where the meter reading can be done automatically.

> United Water has notified the City that water pumping rates are going up as a result of regulatory requirements. This estimated increase of \$68,000 is in the budget.

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

WATER FUND 302 CONTINUED

Description	2009 Actual	2010 Actual	2011 Amended	2012 CM Recom
Revenue				
Revenue	2,328,652	2,340,503	2,508,000	2,700,600
Bond Refinancing	-	-	7,480,000	-
Transfers In	4,500	4,500	89,500	60,000
Total	<u>2,333,152</u>	<u>2,345,003</u>	<u>10,077,500</u>	<u>2,760,600</u>
Expenditures				
Salaries and Benefits	1,103,373	1,316,691	1,294,280	825,793
Furlough Deduction	-	-	-	(27,028)
Supplies and Services	643,800	523,467	592,550	554,760
Depreciation Expense	-	124,180	135,000	135,000
Capital Outlay	152,154	93,332	55,800	46,500
Debt Service	613,838	622,953	8,183,934	570,725
Total	<u>2,513,165</u>	<u>2,680,623</u>	<u>10,261,564</u>	<u>2,105,750</u>
FT Personnel			13.80	9.04
PT Personnel			0.25	0.10

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 302 Water

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
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Revenue/Transfers In

Revenue

302-0000-0306-050	Interest Earnings	32,877	7,750	750	600
302-0000-0309-186	Current Service Charges	2,235,328	2,257,547	2,435,250	2,601,000
302-0000-0309-310	Meter/Base Fee	-	-	-	-
302-0000-0309-720	Late Payment Fee/Interest	-	-	-	30,000
302-0000-0311-124	Water Leak Adjustments	-	-	-	(3,000)
302-0000-0311-125	Misc Revenue	60,447	75,206	72,000	72,000
	Total Revenue	2,328,652	2,340,503	2,508,000	2,700,600

Bond Refinancing

302-0000-0311-224	Bond Proceeds	-	-	7,480,000	-
	Total Bond Refinancing	-	-	7,480,000	-

Transfers In

302-0000-0400-207	Transfer In - Storm Drain Fund	4,500	4,500	4,500	-
302-0000-0400-405	Transfer In - Water DIF Debt Svc	-	-	-	60,000
302-0000-0400-504	Transfer In - Water Replace Fund	-	-	85,000	-
	Total Transfers In	4,500	4,500	89,500	60,000

Total Revenue/Transfers In	2,333,152	2,345,003	10,077,500	2,760,600
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**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 302 Water

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
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Expenditures/Transfers Out

Expenditures

	Total Administrative Costs	117,585	-	-	-
<u>Administration</u>					
302-4847-0011-111	Full Time Salaries	217,129	271,498	213,280	159,197
302-4847-0011-112	Part Time Salaries	-	2,322	8,015	4,400
302-4847-0011-113	Overtime Pay	525	830	400	-
302-4847-0011-114	Education Pay	1,317	1,632	1,523	164
302-4847-0012-118	Retirement	43,892	52,425	48,077	28,580
302-4847-0013-122	Fica-social Security	17,927	25,520	18,864	12,855
302-4847-0013-123	Worker's Compensation	4,687	20,757	12,333	4,238
302-4847-0013-124	Unemployment Insurance	1,271	3,984	3,819	1,290
302-4847-0014-126	Cafeteria Plan	26,710	31,199	26,280	6,803
302-4847-0014-127	Medical Insurance	21,838	26,243	20,500	12,226
302-4847-0014-128	Dental Insurance	1,951	2,191	2,031	1,183
302-4847-0014-129	Vision Insurance	310	337	299	163
302-4847-0014-130	Life Insurance/LTD	1,489	1,684	2,088	859
302-4847-0014-131	Uniforms/boots	117	226	150	28
302-4847-0014-132	Deferred Comp	3,572	3,446	5,265	-
302-4847-0014-133	Mileage Reimb	1,819	2,711	2,160	2,016
302-4847-0014-134	Personal Expense	441	219	570	-
	Total Salaries and Benefits	344,995	447,224	365,654	234,002
302-4847-0014-139	Furlough Deduction	-	-	-	(6,451)
302-4847-0021-245	Contract Services	-	-	-	8,500
302-4847-0021-289	Special Projects	-	1,525	-	-
302-4847-0031-301	Telephone	10,488	10,731	10,000	7,550
302-4847-0031-303	Dues & Subscriptions	10,566	82	-	-
302-4847-0031-307	Office Supplies	100	1,445	100	100
302-4847-0031-308	Vehicle Maintenance	-	200	-	-
302-4847-0031-310	Misc Exp - Software	175	3,639	650	650
302-4847-0031-318	Training Expense	-	231	-	-
302-4847-0031-339	Water Ordinance Update	-	10,000	17,000	-
302-4847-0031-341	Master Plan Water	-	19,000	-	-
	Total Supplies and Services	21,329	46,853	27,750	16,800

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 302 Water

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
302-4847-0051-501	Capital Outlay	-	1,553	-	-
	Total Capital Outlay	-	1,553	-	-
302-4847-0051-515	Depreciation Expense	-	124,180	135,000	135,000
	Total Depreciation Expense	-	124,180	135,000	135,000
	Total Administration	366,324	619,810	528,404	379,352

Pumping

302-4848-0011-111	Full Time Salaries	105,112	134,384	64,354	80,418
302-4848-0011-113	Overtime Pay	2,432	4,145	3,000	-
302-4848-0011-114	Education Pay	4,290	6,540	4,898	6,747
302-4848-0011-116	Standby Pay	-	-	-	1,863
302-4848-0012-118	Retirement	22,460	28,276	14,933	14,588
302-4848-0013-122	Fica-social Security	9,866	12,211	5,666	6,396
302-4848-0013-123	Worker's Compensation	4,646	12,562	7,244	4,374
302-4848-0013-124	Unemployment Insurance	632	1,953	1,138	662
302-4848-0014-126	Cafeteria Plan	15,987	19,479	9,720	8,569
302-4848-0014-127	Medical Insurance	10,735	13,629	7,569	10,412
302-4848-0014-128	Dental Insurance	1,152	1,367	750	1,007
302-4848-0014-129	Vision Insurance	183	218	107	139
302-4848-0014-130	Life Insurance/ltf	774	917	583	460
302-4848-0014-131	Uniforms/boots	1,127	1,310	484	883
302-4848-0014-132	Deferred Comp	1,902	2,419	1,000	-
	Total Salaries & Benefits	181,299	239,410	121,446	136,517
302-4848-0014-139	Furlough Deduction	-	-	-	(4,699)
302-4848-0021-238	APCD Permit Fees	2,545	2,625	2,700	2,700
302-4848-0021-265	Pumping Tax	119,727	111,572	130,000	198,000
302-4848-0021-266	Laboratory Work	8,832	11,842	15,000	15,000
302-4848-0021-267	Scada Mtnc/Enhancement	9,050	13,473	15,000	20,000
302-4848-0021-277	Cathodic System Mtnc.	-	2,250	2,500	7,000
302-4848-0021-279	Pump Efficiency Test	705	-	1,800	1,800
302-4848-0021-286	NPDES Permit/Well Mtnc	1,636	-	6,000	6,000
302-4848-0021-287	CFD #1 Tax	1,755	-	2,000	2,000
302-4848-0031-302	Utilities	114,429	117,615	115,000	115,000
302-4848-0031-303	Dues and Subscriptions	157	10,968	12,500	11,000

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 302 Water

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
302-4848-0031-308	Vehicle/equipment Mtnc	4,158	1,446	1,500	1,500
302-4848-0031-332	Well Supplies & Materials	14,906	21,949	20,000	15,000
302-4848-0031-333	Chemicals & Gases	22,649	15,481	17,000	15,000
302-4848-0031-334	Filter Materials & Mtnc	390	532	-	-
302-4848-0031-371	Water Emergency Supply Fund	-	-	85,000	-
302-4848-0031-389	Generator Mtnc	2,932	8,530	6,000	6,000
	Total Supplies and Services	303,870	318,283	432,000	416,000
302-4848-0051-511	Well Repairs	8,000	-	10,000	10,000
302-4848-0051-576	Scada Enhancement-Vibrator Sen	22,577	-	-	-
302-4848-0051-578	SCADA Lap Top	-	-	-	-
	Total Capital	30,577	-	10,000	10,000
	Total Pumping	515,747	557,693	563,446	557,818
Transmissions and Lines					
302-4850-0011-111	Full Time Salaries	192,593	228,214	248,658	132,494
302-4850-0011-113	Overtime Pay	5,163	7,939	8,000	-
302-4850-0011-114	Education Pay	6,396	8,497	14,673	9,518
302-4850-0011-116	Standby Pay	-	-	-	3,318
302-4850-0012-118	Retirement	40,912	46,881	56,696	23,595
302-4850-0013-122	Fica-social Security	17,739	20,112	21,472	10,377
302-4850-0013-123	Worker's Compensation	8,707	20,576	27,544	7,121
302-4850-0013-124	Unemployment Insurance	1,221	3,277	4,500	1,093
302-4850-0014-126	Cafeteria Plan	32,670	36,698	43,335	14,669
302-4850-0014-127	Medical Insurance	21,928	25,510	33,746	17,599
302-4850-0014-128	Dental Insurance	2,353	2,570	3,344	1,703
302-4850-0014-129	Vision Insurance	374	404	478	234
302-4850-0014-130	Life Insurance/ltd	1,522	1,641	2,429	768
302-4850-0014-131	Uniforms/boots	2,297	2,593	2,849	1,493
302-4850-0014-132	Deferred Comp	2,992	3,823	1,000	-
	Total Salaries & Benefits	336,868	408,735	468,724	223,981
302-4850-0014-139	Furlough Deduction	-	-	-	(7,739)
302-4850-0021-257	IRWMP Contribution	-	-	2,000	2,000
302-4850-0021-263	Large Water Sys Fee	9,530	10,837	12,000	12,000
302-4850-0021-264	Underground Alert	1,139	594	1,000	500
302-4850-0021-268	Cross Connection Mtnc	2,655	2,655	3,000	3,000

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 302 Water

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
302-4850-0021-278	Water Pavement Patch	32,292	23,897	25,000	20,000
302-4850-0021-280	Backflow Device Test	1,539	1,358	1,500	1,300
302-4850-0031-308	Vehicle/equipment Mtnc	6,500	10,622	9,000	8,000
302-4850-0031-318	Training Expense	2,870	3,439	4,000	3,500
302-4850-0031-335	Pipeline Mtnc	16,000	17,141	16,000	16,000
302-4850-0031-336	Reservoir Maintenance & Materi	14	12	200	200
302-4850-0031-337	Meter Mtnc	28,852	20,021	15,000	15,000
302-4850-0031-338	Hydrant Mtnc	9,068	5,007	5,000	4,000
302-4850-0031-371	Water Emergency Supplies	1,200	432	1,500	1,000
	Total Supplies and Services	111,659	96,015	95,200	86,500
302-4850-0051-504	Pressure Zone Maintenance	-	-	3,000	1,500
302-4850-0051-506	Water Emergency Equip	-	25,163	-	-
302-4850-0051-510	Water Service Replacement	69,310	10,346	-	-
302-4850-0051-519	Fire Hydrant Replacement	14,639	3,066	10,000	7,500
302-4850-0051-520	Water Line Replacement	27,783	4,013	-	-
302-4850-0051-533	Water Valve Replacement	4,344	-	10,000	7,500
302-4850-0051-534	Well # 7&8 Transfer Switches	5,500	-	-	-
	Total Capital Outlay	121,577	42,588	23,000	16,500
	Total Trans. & Lines	570,103	547,338	586,924	319,242

Customer Accounts

302-4851-0011-111	Full Time Salaries	129,776	114,074	183,971	139,664
302-4851-0011-112	Part Time Salaries	10,151	14,882	1,291	-
302-4851-0011-113	Overtime Pay	2,159	3,668	5,000	-
302-4851-0011-114	Education Pay	1,582	1,364	3,491	2,176
302-4851-0011-116	Standby Pay	-	-	-	2,783
302-4851-0012-118	Retirement	29,222	24,886	40,588	23,146
302-4851-0013-122	Fica-social Security	12,681	10,864	16,054	10,700
302-4851-0013-123	Worker's Compensation	4,356	9,218	15,354	5,875
302-4851-0013-124	Unemployment Insurance	807	1,579	3,355	1,167
302-4851-0014-126	Cafeteria Plan	24,298	19,629	32,400	17,814
302-4851-0014-127	Medical Insurance	18,500	15,659	26,521	23,719
302-4851-0014-128	Dental Insurance	1,763	1,373	2,500	1,982
302-4851-0014-129	Vision Insurance	280	221	358	273
302-4851-0014-130	Life Insurance/ltd	1,116	866	1,897	853
302-4851-0014-131	Uniforms/boots	675	563	1,676	1,140

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 302 Water

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
302-4851-0014-132	Deferred Comp	2,844	2,476	4,000	-
	Total Salaries & Benefits	240,211	221,322	338,456	231,292
302-4851-0014-139	Furlough Deduction	-	-	-	(8,139)
302-4851-0021-273	Annual Water Report	2,847	2,898	5,000	3,500
302-4851-0021-280	Water Softner Buy Back Program	21,954	30,667	-	-
302-4851-0021-290	Radio Meter Reader Mtnc	4,654	4,073	4,400	4,400
302-4851-0031-301	Telephone	-	-	-	410
302-4851-0031-304	Travel & Meetings	-	-	-	-
302-4851-0031-305	Postage/delivery	4,618	6,447	7,600	7,600
302-4851-0031-306	Printing/advertising	2,430	-	1,800	1,800
302-4851-0031-307	Office Supplies	-	-	-	150
302-4851-0031-308	Vehicle/Equip Maint	2,000	3,250	4,000	2,500
302-4851-0031-311	Credit Card Expense	4,595	4,253	4,000	4,300
302-4851-0031-312	Overages/Shortages	-	-	-	-
302-4851-0031-371	Water Emergency Supplies	500	728	800	800
302-4851-0031-375	Bad Debt Expense	45,759	10,000	10,000	10,000
	Total Supplies and Services	89,356	62,316	37,600	35,460
302-4851-0051-591	Radio Water Meters	-	49,191	22,800	20,000
	Total Customer Accounts	329,567	332,829	398,856	278,613
	Total Operating Expenditures	1,899,327	2,057,670	2,077,630	1,535,025

Debt Service

2002 Water Certificates of Participation

302-4847-0031-476	Cost of Issuance (Annual Amort)	-	11,865	-	-
302-7205-0085-861	Principal Payment	155,000	160,000	7,200,000	-
302-7205-0085-862	Interest Payment	454,548	446,798	264,401	-
	Premium	-	-	72,000	-
302-7205-0085-863	Trustee Charges	4,290	4,290	4,290	-
	Total 2002 COP	613,838	622,953	7,540,691	-

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 302 Water

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
<u>2010 Water Revenue Refunding Bonds</u>					
302-7210-0085-476	Cost of Issuance	-	-	399,134	-
302-7210-0085-861	Principal Payment	-	-	100,000	235,000
302-7210-0085-862	Interest Payment	-	-	140,609	332,225
302-7210-0085-863	Trustee Charges	-	-	3,500	3,500
	Total 2010 Revenue Refunding	-	-	643,243	570,725
	Total Debt Service	613,838	622,953	8,183,934	570,725
	Total Operating/Debt Service	2,513,165	2,680,623	10,261,564	2,105,750
<u>Transfers Out</u>					
302-8500-0000-480	Transfer Out - A St. Waterline	-	245,000	-	-
302-8500-0101-968	Reimb GF for Water COP Admin	4,030	-	-	-
302-8500-0468-996	Trans Cap Proj-Central Ave	-	-	-	-
302-8500-0504-976	Transfer To Water Repl Fd	-	-	-	-
302-8500-3022-507	Transfer Out - Vehicle Replaceme	50,000	50,000	50,000	-
302-8500-4101-101	Transfer Out - City Council Costs	1,000	1,849	2,460	2,289
302-8500-4102-101	Transfer Out - City Attorney Costs	5,000	15,000	16,000	32,000
302-8500-4103-101	Transfer Out - City Clerk Costs	1,000	6,279	6,565	7,791
302-8500-4207-101	Transfer Out - GF Admin. Costs	15,000	19,731	17,113	23,921
302-8500-4208-101	Transfer Out - GF Central Service	39,900	27,220	30,887	104,645
302-8500-4209-101	Transfer Out - GF Gov't Buildings	47,500	28,473	30,319	21,264
302-8500-4210-101	Transfer Out - Risk Management	-	42,010	43,025	143,126
302-8500-4425-101	Transfer Out - Central Garage	15,000	14,145	14,565	43,671
302-8500-4534-101	Transfer Out - Engineering	-	8,077	9,705	1,980
302-8500-6835-504	Transfer Out - Water Replacemen	110,601	55,100	55,100	55,100
	Total Transfers Out	289,031	512,884	275,739	435,787
	Total Expenditures/Debt Service/Transfers Out	2,802,196	3,193,507	10,537,303	2,541,537

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

TOWN THEATER FUND 303

DESCRIPTION

The Fillmore Town Theater is a one-screen movie theater owned by the Redevelopment Agency. It is located in the Central Business District and was rebuilt by the Agency after the 1994 Earthquake. It is the only movie theater in town and was closed in April 2011.

BUDGET HIGHLIGHTS

> The Theatre was closed in April 2011 to minimize the ongoing shortfall and in the upcoming months a subcommittee will meet to discuss ideas for handling the facility. In analyzing the costs of renting the theatre for special events, it was found that revenue did not cover costs. Therefore, staff is recommending leaving the Theatre closed.

> There is a projected operating deficit of \$1,118 for FY 2012.

Description	2009 Actual	2010 Actual	2011 Amended	2012 CM Recom
Revenue				
Revenue	77,473	50,891	51,480	4,980
Transfers In	507	-	-	-
Total	77,980	50,891	51,480	4,980
Expenditures				
Salaries and Benefits	38,827	30,755	24,594	932
Furlough Deduction	-	-	-	(34)
Supplies and Services	72,826	58,381	49,075	4,700
Depreciation Expense	426	426	500	500
Capital Outlay	-	-	-	-
Total	112,079	89,562	74,169	6,098
FT Personnel			0.06	0.01
PT Personnel			0.96	-

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 303 Town Theater

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
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Revenue/Transfers In/Other Sources

Revenue

303-0000-0309-100	Box Office Revenue	38,859	30,071	27,000	-
303-0000-0309-101	Gift Certificates	25	50	150	-
303-0000-0309-102	Concessions	17,792	11,370	10,000	-
303-0000-0309-103	Theatre Rental	575	384	1,000	-
303-0000-0309-104	Rental Income-creative Aries	600	1,800	1,800	1,800
303-0000-0309-105	Rental Income-scented Path	2,915	3,180	3,180	3,180
303-0000-0309-106	Sales Tax Revenue	1,118	770	900	-
303-0000-0309-107	Special Event	14,336	2,586	6,700	-
303-0000-0311-125	Other Misc Revenue	1,253	680	750	-
	Total Revenue	77,473	50,891	51,480	4,980

Transfers In

303-0000-0400-401	Transfer In	507	-	-	-
	Total Revenue/Transfers In	77,980	50,891	51,480	4,980

Expenditures

303-4746-0011-111	Full Time Salaries	4,423	3,749	2,275	608
303-4746-0011-112	Part Time Salaries	28,526	20,302	17,496	-
303-4746-0012-118	Retirement	933	1,381	770	108
303-4746-0013-122	Fica-social Security	2,556	1,893	1,565	49
303-4746-0013-123	Worker's Compensation	684	1,259	1,044	15
303-4746-0013-124	Unemployment Insurance	195	358	307	5
303-4746-0014-126	Cafeteria Plan	499	496	486	51
303-4746-0014-127	Medical Insurance	740	1,052	378	67
303-4746-0014-128	Dental Insurance	36	35	37	6
303-4746-0014-129	Vision Insurance	6	6	5	1
303-4746-0014-130	Life Insurance/ltd	25	24	33	3
303-4746-0014-132	Deferred Comp	90	90	90	-
303-4746-0014-133	Mileage Reimb	115	110	108	18
	Total Salaries and Benefits	38,827	30,755	24,594	932
303-4746-0014-139	Furlough Deduction	-	-	-	(34)
303-4746-0021-208	Pest Control	-	-	200	200
303-4746-0021-209	Alarm Service	400	425	425	425
303-4746-0021-239	Fire Extinguisher Service	75	75	250	75

**CITY OF FILLMORE
2012 RECOMMENDED BUDGET**

Fund 303 Town Theater

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 City Mgr Recom
303-4746-0021-266	Grease Trap Clean-out	150	-	500	-
303-4746-0021-270	Ice Machine Mtnc Agreement	858	-	-	-
303-4746-0021-271	Cinetech Mtnc	1,320	1,096	1,200	-
303-4746-0021-272	Movie Booking Services	2,604	2,604	2,600	-
303-4746-0031-300	Sales Tax Expense	1,344	942	1,000	-
303-4746-0031-301	Telephone	494	468	500	-
303-4746-0031-302	Utilities	20,008	20,124	12,000	4,000
303-4746-0031-303	Dues & Subscriptions	46	-	0	-
303-4746-0031-305	Postage/delivery	1,500	1,745	1,550	-
303-4746-0031-306	Printing/advertising	100	46	100	-
303-4746-0031-307	Office Supplies	50	50	50	-
303-4746-0031-308	Vehicle/equipment Mtnc	5,448	5,958	5,000	-
303-4746-0031-309	Supplies & Materials	4,045	1,407	2,500	-
303-4746-0031-310	Misc Expense	28	(351)	50	-
303-4746-0031-362	Building Mtnc	1,496	1,600	2,000	-
303-4746-0031-363	Concessions	8,194	5,743	6,000	-
303-4746-0031-364	Film Rental	20,142	12,714	11,500	-
303-4746-0031-370	Theatre Class	443	2,340	-	-
303-4746-0031-381	License /permit Fee	293	217	550	-
303-4746-0031-382	Film Supplies	-	-	-	-
303-4746-0031-383	Special Event Expense	3,284	630	500	-
303-4746-0031-384	County Seat Tax	500	548	600	-
	Total Supplies and Services	72,826	58,381	49,075	4,700
	Total Expenditures	111,653	89,136	73,669	5,598
303-4746-0051-515	Depreciation Expense	426	426	500	500
	Total Expenditures/Depreciation	112,079	89,562	74,169	6,098