City of Fillmore

ADOPTED OPERATING BUDGET

FISCAL YEAR 2016-17

CITY OF FILLMORE

CALIFORNIA

ADOPTED OPERATING BUDGET

Fiscal Year 2016-2017

INCORPORATED IN 1914

Cover: City of Fillmore City Hall

CITY OF FILLMORE

Residents

Mayor
Diane McCall

Mayor Pro Tem
Carrie Broggie

Council Member
Manuel Minjares

Council Member
Douglas Tucker

Council Member
Rick Neal

City Manager
David W Rowlands

- Planning Commission
- Active Adult Commission
- Parks Commission
- Arts Commission
- Successor Agency to RDA

City Attorney
Tiffany Israel

Human Resources
Diana Impeartrice

Public Works
David Smallwood

Finance
Gaylynn Brien

Community Services
Annette Cordona

Planning/Development
Kevin McSweeney

Public Safety
Dave Wareham

Fire Protection
Keith Gurrola

CITY OF FILLMORE

Adopted Operating Budget
Fiscal Years 2016-2017

City Council

Diane McCall
Carrie Broggie
Manuel Minjares
Douglas Tucker
Rick Neal

Executive Management Team

David W Rowlands, City Manager
Tiffany Israel, City Attorney
Kevin McSweeney, Planning/Community Development Director
Gaylynn Brien, Finance Director
Diana Impeartrice, Human Resources Director/Deputy City Clerk
David Smallwood, Public Works Manager
Annette Cardona, Community Services Supervisor
Keith Gurrola, Fire Chief
David Wareham, Police Chief

A special thanks to all the City departments, whose cooperation and input helped put this document together.

CITY OF FILLMORE
FY 2016-17 BUDGET

TABLE OF CONTENTS

City of Fillmore Organization Chart ---------- i
City Council and Management Team ---------- ii

Table of Contents ---------- iii

Budget Award
California Society of Municipal Finance Officers ---------- 1

I. Budget Transmittal and Overview ---------- **3**
Transmittal Letter ---------- 5
Budget Overview ---------- 11
City Departments ---------- 13
Citywide Budget ---------- 16
Fund Balance ---------- 22
General Funds ---------- 27
Enterprise Funds ---------- 36
Special Revenue Funds ---------- 41
Special Assessment Districts ---------- 43
Capital Projects ---------- 45
Successor Agency ---------- 47
Citywide Staffing – Compensation and Benefits ---------- 48
City Debt ---------- 54
Performance Measures ---------- 54
Future Challenges ---------- 55
Long Term Strategy Options ---------- 57
Citywide Goals ---------- 59

II. Budget User's Guide ---------- **65**
Budget Basis and Process ---------- 67
Budget Calendar ---------- 69
Performance Measures Summary ---------- 70
Fiscal Policies Summary ---------- 70
Community Profile ---------- 75
Profile ---------- 79
Comparable Cities Data ---------- 84
Fund Structure ---------- 87
Fund Description ---------- 89
General Fund Revenue Sources ---------- 92
Enterprise Funds Revenue Sources ---------- 95
Other Governmental Funds Revenue Sources ---------- 96

CITY OF FILLMORE
FY 2016-17 BUDGET

TABLE OF CONTENTS

III. Citywide Department Budgets ---------- 97
Approved Summary Budget – Including Fund Balance ---------- 99
Revenue and Expenditure Summary – All Funds Combined --- 103
Revenue Summary by Fund ---------- 104
Expenditure Summary by Fund ---------- 108
Revenue Summary by Fund – Account Category ---------- 111
Expenditure Summary by Fund – Account Category ---------- 113
Revenue Line Item Detail by Fund ---------- 115

IV. Department Reports ---------- 157
City Organization Chart ---------- 159
City Departments Organization Chart ---------- 160
Expenditure Fund Summary by City Departments ---------- 161

City Manager ---------- 167
Organization Chart ---------- 169
Expenditure Summary Reports ---------- 170
Goals, Objectives and Performance Measures ---------- 173
Expenditure Line Item Budget Report ---------- 177

City Attorney ---------- 181
Organization Chart ---------- 183
Expenditure Summary Reports ---------- 184
Goals, Objectives and Performance Measures ---------- 187
Expenditure Line Item Budget Report ---------- 188

Human Resources/Deputy City Clerk ---------- 189
Organization Chart ---------- 191
Expenditure Summary Reports ---------- 192
Goals, Objectives and Performance Measures ---------- 195
Expenditure Line Item Budget Report ---------- 199

Finance & Central Support ---------- 203
Organization Chart ---------- 205
Expenditure Summary Reports ---------- 206
Goals, Objectives and Performance Measures ---------- 216
Expenditure Line Item Budget Report ---------- 221

Planning & Community Development ---------- 233
Organization Chart ---------- 235
Expenditure Summary Reports ---------- 236
Goals, Objectives and Performance Measures ---------- 239
Expenditure Line Item Budget Report ---------- 244

CITY OF FILLMORE
FY 2016-17 BUDGET

TABLE OF CONTENTS

Public Works ---------- 247
Organization Chart ---------- 249
Expenditure Summary Reports ---------- 251
Goals, Objectives and Performance Measures ---------- 287
Expenditure Line Item Budget Report ---------- 299

Community Services ---------- 343
Organization Chart ---------- 345
Expenditure Summary Reports ---------- 346
Goals, Objectives and Performance Measures ---------- 353
Expenditure Line Item Budget Report ---------- 359

Police Services ---------- 373
Organization Chart ---------- 375
Expenditure Summary Reports ---------- 376
Goals, Objectives and Performance Measures ---------- 379
Expenditure Line Item Budget Report ---------- 381

Fire Protection ---------- 383
Organization Chart ---------- 385
Expenditure Summary Reports ---------- 386
Goals, Objectives and Performance Measures ---------- 389
Expenditure Line Item Budget Report ---------- 391

V. Other Budget Reports ---------- 393
Full Time Equivalent Reports ---------- 395
List of Positions by Title ---------- 397
Department Staff Allocation ---------- 399
FTE Allocation by Fund and Department ---------- 402
Interfund Transfers ---------- 409
General Fund – Five-Year Financial Forecast ---------- 427
Policies and Procedures ---------- 437
Acronyms and Abbreviations ---------- 487
Glossary ---------- 490

VI. Resolutions 495
Resolution No. 16-3537 - Adoption of the FY 2016-17 Budget -- 497
Resolution No. 16-3531 - Setting the Appropriations Limit ------- 513

California Society of
Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2015-2016

Presented to the

City of Fillmore

For meeting the criteria established to achieve the Operating Budget Excellence Award.

February 23, 2016

Jesse Takahashi
CSMFO President

Michael Gomez, Chair
Professional Standards and
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

Budget Award

At the State level, the City's Adopted FY 2015-2016 Operating Budget document received the "Operating Budget Excellence Award" from the California Society of Municipal Finance Officers (CSMFO). Similar to the GFOA, the CSMFO also has a set of specific rating criteria.

The City of Fillmore has never submitted to the Government Finance Officers Association of the United States and Canada (GFOA) to obtain a "Distinguished Budget Presentation Award", however, the Adopted FY 2016-17 will be the first year to submit to the GFOA for this award. The City has worked diligently to create and publish a budget document that meets the higher standards under the criteria for this program.

Consequently, in preparing the current year adopted budget for Fiscal Year 2016-17, the budget will be submitted to both the CSMFO and the GFOA to be considered for each of the awards under these programs – the "Operating Budget Excellence Award" and the "Distinguished Budget Presentation Award", respectively.

I. Budget Transmittal and Overview

Transmittal Letter

CITY OF FILLMORE
CENTRAL PARK PLAZA
250 Central Avenue
Fillmore, California 93015-1907
(805) 524-3701 ● FAX (805) 524-5707

July 1, 2016

Honorable Mayor and Members of the City Council:

It is my pleasure to present the adopted FY 2016-17 Annual Budget for the City Fillmore. The appropriation levels reflect the City Council's direction to balance the City's operating budget and maintain a conservative budgeting approach.

The adoption of the annual budget is the most important policy statement the City Council makes each year. The budget process establishes priorities for use of the City's human resources, infrastructure, and financial assets. It requires individual departments to evaluate current services and programs, forecast for the year ahead, and establish priorities for the upcoming fiscal year budget. The City Council has maintained a conservative approach toward spending, realizing that the City will continue to face threats to services levels and revenue generation without an aggressive and strategic plan for budgeting for the future of the community. This conservative approach has served the City well since you have been in office.

POLICY, ECONOMIC, AND LEGISLATIVE ISSUES

The FY 2016-17 Annual Budget continues the City's recent economic recovery after several years of deficit General Fund spending that, of necessity, utilized reserves set aside in prior years to address difficult financial times. The budget is again balanced and is reflective of the efforts of the City Council and staff to resolve significant financial issues involving a sales tax sharing dispute, a major recession, and the state-mandated dissolution of the Fillmore Redevelopment Agency.

The City received the sales tax that was withheld from the Board of Equalization with the first payment received in October 2013 and the balance in June 2016. Land development continues to improve with increases in residential development activity occurring in the current fiscal year and projected to increase over the next five years. This will result in improved property tax revenue and land development fees. Additionally, sales tax and other General Fund revenues are anticipated to increase as the City's population is projected to increase by 10%. The budget contains information regarding staff's projection of economic activity during the forthcoming five years.

While the FY 2016-17 General Fund budget is balanced, Fillmore must generate additional revenues in order to further improve the level of services provided to the community. Additional revenues will be used to continue the restoration of staffing levels to earlier years and for technology improvements that will increase staff productivity. Such changes will allow the City Council to continue its efforts to operate on a more proactive level, rather than reactively responding to issues.

Staffing levels, the number of full-time staff, decreased by 26 full-time positions between FY 2009-10 and FY 2002-13, a 57% reduction. Six of those positions have since been restored, but additional staff is needed to manage capital projects, process land development applications in a timely manner, plan for emergencies, expand staff training efforts, encourage citywide economic development activity, and further strengthen the bond between city government and the general public.

In that regard, efforts are in place to:

- Encourage both commercial and residential development in accordance with the City's recently adopted Economic Development Plan;
- Identify immediate and short-term infrastructure needs as identified in the City's newly developed Capital Improvement Program;
- Review and update as appropriate the Master Fee Schedule that has not been adjusted for several years to assure that the City is being reimbursed for specialized services provided to developers and the public;
- Expedite, whenever possible, new land development projects in order to generate additional sales tax, business tax, and property tax revenues;
- Expand the focus on improving quality of life issues in the City by emphasizing complaint-based code enforcement activities and expanding leisure service and recreational activities for persons of all ages.

THE YEAR AHEAD

General Fund revenues are projected to reach $7.3 million, a $545,000 or 8% higher than the estimated revenues for the current fiscal year of $6.8 million. This excludes the planned use of fund balance of almost $519,000, which was included in the budget to allow the movement of funds from the General Fund to the General Fund Reserve account and provide additional funding for programs budgeted in the Recreation Fund. The increase in the estimated $545,000 of revenue is attributed to the continued economic recovery and increases in sales tax and property taxes.

General Fund expenditures are also projected to be $7.3 million, a $694,000 or 9% higher than the estimated expenditures for the current fiscal year of $6.6 million. This also excludes the transfers noted above of $519,000. Increases in expenditures are mainly due from the inclusion of $439,000 towards the unfunded PERS liability and adding $226,000 as required to be paid under the repayment plan the City agreed upon for prior year liability insurance due to JPIA.

ACCOMPLISHMENTS

In its efforts to recover from severe financial challenges in recent years, the City has successfully implemented numerous significant events and projects during FY 2015-16. Following are some of the major accomplishments. Additional accomplishments are identified in the departmental narratives in the budget.

- Approved an Economic Development Strategy. Awarded a contract for economic development consulting services, and established the Fillmore Development Council to assist in attracting of new businesses and the retention of existing businesses;

- Approved a Communications Plan. Developed a mobile application, and initiated work on an updated City Website to improve opportunities for the public to become more involved in city government;

- Improved local transit services in conjunction with the Ventura County Transportation Commission and nearby cities;

- Established an Active Adult Commission to advise the City Council on operation of the City's Active Adult Center;

- Developed an Energy Action Plan that establishes short, medium and long-term goals for reduction in energy consumption with the goal of reducing energy consumption by 20% by 2020 that received the Platinum (highest level) Award from the Ventura County Regional Energy Alliance;

- Continued to provide our citizens with a safe environment in which to live, work, and play. The partnership between the Ventura County Sheriff's Office, the City, and a vigilant community has resulted in an 18.2% reduction in Part I crimes, defined as serious felonies, between Year 2010 and 2015. Further, in 2016, Safewise.com rated the City of Fillmore as one of the 50 Safest Cities in California to live. Additionally, the Sheriff's Office maintained a 5.9-minute response time for emergency calls for service and a 11.5-minute response time for non-emergency calls;

- Maintained a less than five-minute response time for fire and paramedic service calls for 90% of the incidents and ability to mitigate structural fires within 30 minutes of arrival.

SUMMARY

The Annual Budget is a living document that enables the City's policy body to respond to changes in revenue projections and the needs of the community. Therefore, additional appropriations requests may be presented to the City Council over the next year as the need arises.

A comprehensive report will be presented at mid-year to inform the City Council as to the financial position of the City, as well as to report on the progress towards achieving the goals and programs contained in the Annual Budget.

David W. Rowlands

David W. Rowlands
City Manager

Budget Overview

The City of Fillmore conducts a budget process once a year and correspondingly adopts a fiscal year budget. On June 14, 2016, the City Council adopted Resolution No. 16-3537 to approve the budget for FY 2016-17. The adopted General Fund Budget was $7.8 million with a total Operating Budget of $25.2 million and Capital Project Budget of $2.1 million. The total combined budget is $27.3 million.

The Budget encompasses 77 different funds, including the General Fund that comprises 20 departments, as well as Enterprise funds that include Water and Sewer. The City's 2016-17 Fiscal Year runs from July 1, 2016 through June 30, 2017.

City Council Goals for FY 2016-17

- Creating & Maintaining Economic Development & Vitality
- Delivering Core Services
- Safe & Clean City
- City Infrastructure
- Energy Efficiency Solutions
- Community Facilities
- Fiscally and Managerially Responsible

Though it is unknown at this time, two new members of the City Council will be elected to the council effective January 1, 2017. These new members may influence and want to change the above established goals of the City, however, the City is prepared to refocus and redirect resources as needed and desired by the City Council.

City Departments

- City Administration
  - Administration
  - City Council
- City Attorney
- Deputy City Clerk/Human Resources
  - City Clerk
  - Risk Management
  - Human Resources
- Finance & Information Technology
  - Accounting and Central Support
  - Information Technology
  - Grants
  - Successor Agency
- Planning & Community Development
- Public Works
  - Engineering
  - Streets & Bike Paths
  - Solid Waste
  - Animal Control
  - Landscape & Lighting Districts
  - Storm Drain Districts
  - Storm Water
  - Water
  - Waste Water Reclamation Plant
- Community Services
  - Parks
    - Meadowlark Park
    - Delores Day Park
    - Two Rivers Park
    - All Other Parks
  - Recreation
    - Senior Program
    - Multi-Purpose Center
    - Community Center

City Departments - Continued

- Planning
- Code Enforcement
- Building & Safety
- Housing

- Fire Protection
  - Suppression
  - Emergency Management
  - Community Pool
  - Veterans Memorial District

- Police Services
  - Crime Prevention
  - Safety

Organization of the Adopted FY 2016-17 Operating Budget

Adopted Budget is organized into various major sections as follows:

- Citywide Budget Overview: Information on all funds by revenue and expenditures. Includes Summary by Fund Type information on the General Fund, Enterprise Funds, Special Revenue Funds, Special Assessment Funds, Capital Projects and the Successor Agency for revenues and expenditures. Also comprises staffing, salaries and benefit information, description of City debt, a discussion on performance measures, future challenges, and includes a list and description of Citywide goals.

- Budget User's Guide: Summary information on the budget development process, budget calendar, and fiscal policies. Also includes a profile of the community, fund structure and fund description.

- Citywide Department Budgets: Summary and detailed line item revenue and expenditure reports by funds and fund types.

- Department Reports: Citywide organization charts, department organization charts, department expenditure summary reports, department goals, objectives and performance measures, and department expenditure line item budget reports.

- Other Budget Reports: Provides the full time equivalent staffing information, interfund transfers, the General Fund Five Year Financial Forecast, Policies and Procedures, Acronyms and Abbreviations and Glossary.

- Resolutions: Operating and GANN Limitation Resolutions.

General Fund

General Fund is structurally balanced (with operating revenues sufficient to cover on-going operating expenditures). Reserves will only be used for one-time capital improvement projects to maintain facilities and infrastructure, as well as other one-time expenditures. This approach fully complies City Council's Financial Policies. General

Fund is the chief operating fund for most the City's operations and services, and includes the following:

Public Safety (Police)
Fire Protection
Public Works, Streets and Engineering
Community services (Parks and Facilities)
Community development, Building, Planning and Code Enforcement

There are several indications of a positive, yet cautious, economic outlook for the upcoming fiscal year budget cycle. Local business investment and expansion is taking place. Unemployment has continued to decline. Median home prices are continuing to rebound. Consumer confidence is improving.

Staff has taken these economic indications into consideration and has conservatively budgeted for modest adjustments in major General Fund revenue estimates. As illustrated in the table below, estimated revenues for FY 2016-17 is $29,499,285. This is an overall small increase of .8% when compared to the FY 2015-16 Budget and 5.4% increase when compared to the FY 2015-16 Estimate.

Citywide Budget Overview

Key Assumptions Used in Developing the Budget

Revenue

- Population growth of .8% to 15,653, the same level recorded for Year 2015 when population grew from 15,407 to 15,529.
- Property Tax – Average 6% increase – Based on trend shown in the current fiscal year due to increase in new home purchases and resale of existing homes
- Vehicle License Fee – Increase of 7.0% based on growth from FY 2015-16
- Sales Tax – Added 7% growth from current fiscal year estimate due to trend.
    - Less reduction of $1,350,000 that will be deducted from the sales tax due to the BOE negative decision against the City on the SW Jet Fuel case in FY 2016-17. A total of $2.6 million will be deducted from the City's sales tax revenue over two fiscal years as a result. $2,034,440 of this amount will be repaid to the City by the Developer used (under a sales tax sharing agreement) to obtain the sales tax from SW Jet Fuel.
- Franchises – Overall 5.2% increase
- Building Permits – 51 residential and 0 Square Feet commercial
- Water and Sewer Rates – Proposed 3% increase for ½ year (due to timing of requirement to conduct a Proposition 218 to adopt new rates)
- Other – Maintain based on trends

Expenditures

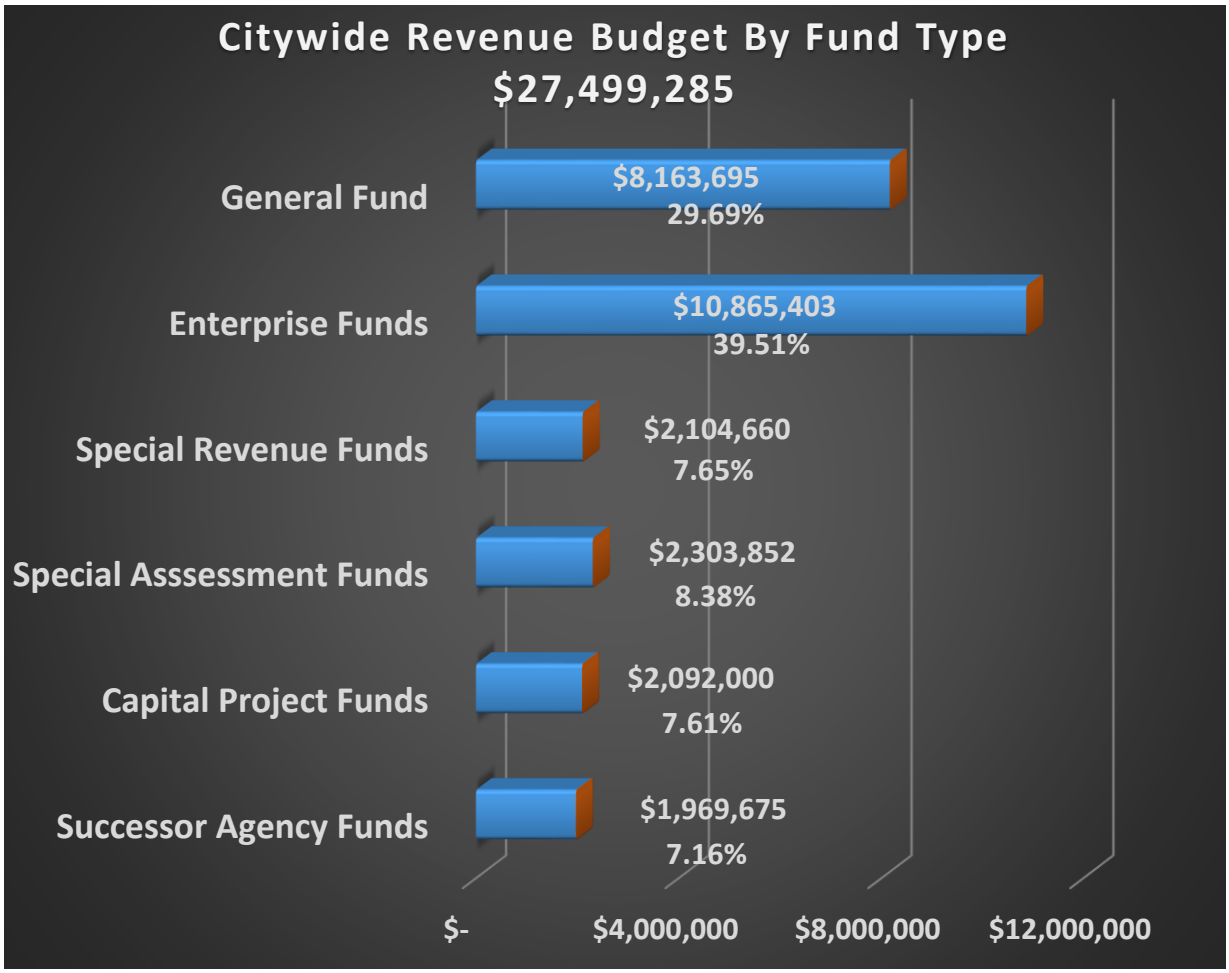
- Salaries and Benefits – Maintain current staffing levels and anticipate an overall 2% increase in costs

- Public Employees Retirement System Plan – Added $439,000 to cover the required annual payment towards the $3.6 million owed for unfunded liability as determined by a CalPers actuarial valuation study. This includes both Miscellaneous and Safety employees and is needed to fully fund the City's pension plan.
- Liability Insurance and Worker's Compensation – Increased to $552,000 from $432,000, a $120,000 increase. This new amount comprises $325,000 due for the FY 2016-17 annual contribution and $226,000 owed from prior fiscal years, considered a retrospective adjustment. The City owes over $554,000 in retrospective adjustments and is paying this balance owed under a repayment plan. The repayment plan covers a six-year time frame and will end in FY 2018/19. The next fiscal year the retrospective balance owed should drop to just over $379,000.
- Utilities – Average 1 – 3% increase
- Supplies and Services – Maintained and/or increased based on contractual agreements
    - Police Services contract with Ventura County increased 3.6%
    - Wastewater Reclamation Plant contract with American Water increased 2%
- Used $312,000 of the Sewer Development Impact Fee Fund to cover debt service in the Sewer Fund, an authorized use of these funds.
- Other – Maintained based on trends

CITYWIDE BUDGET

REVENUE

The Total Citywide Adopted Revenue Budget is conservatively projected to be $27,499,285 and is shown below by Fund Type.

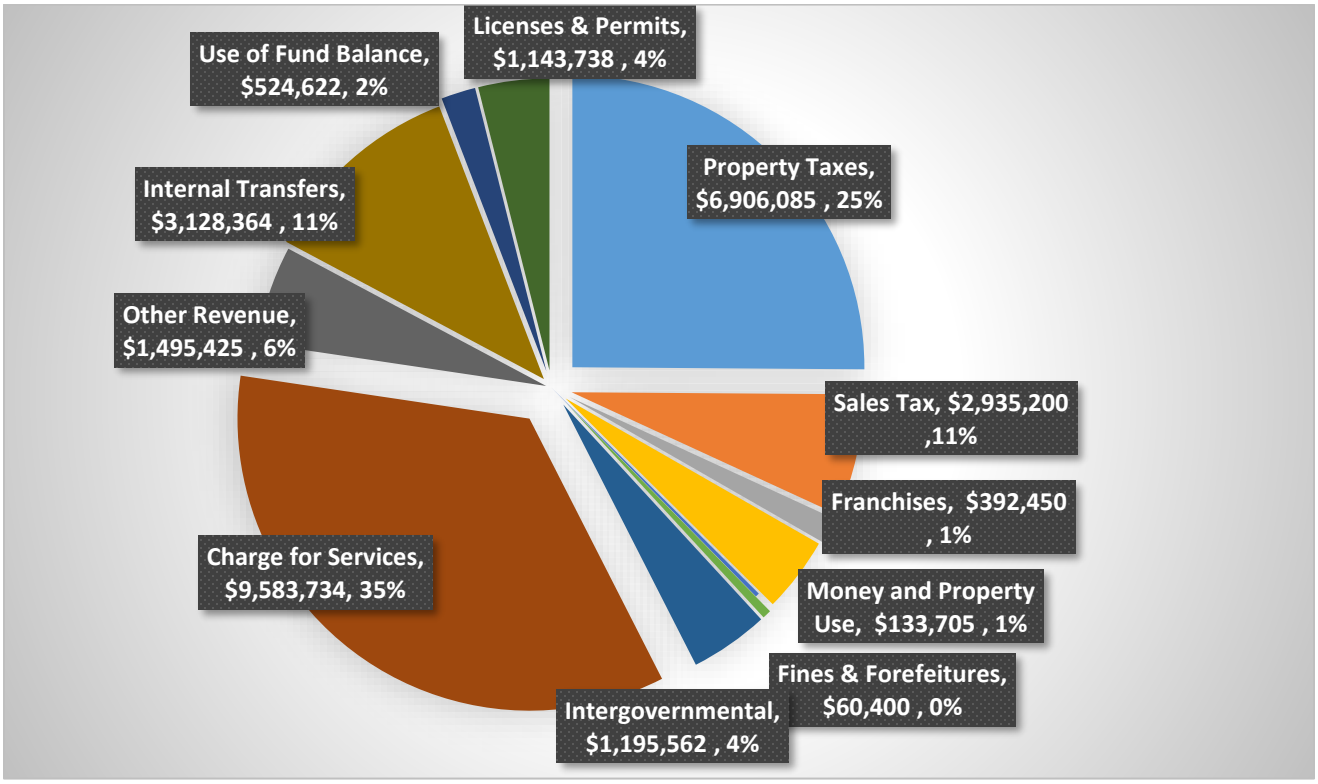


The majority of the revenue budget comes from Enterprise Funds, which equal 37% of the total Citywide revenue budget. The second highest source of revenue comes from the General Fund at almost 30%, and the next highest source comes from Special Assessment Funds, comprising almost 8% of the total Citywide revenue budget.

Adopted FY 2016-17 Revenue Budget

Revenue Category	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimate	FY 2016-17 Budget	% of Total Budget
Charge for Services	9,247,351	9,654,118	9,459,414	9,583,734	35%
Property Taxes	7,181,577	8,017,630	8,205,003	6,906,085	25%
Internal Transfers	3,383,657	2,859,614	2,012,565	3,128,364	11%
Sales Taxes	5,374,888	3,364,000	2,812,284	2,935,200	11%
Other Revenue	414,858	457,764	384,187	1,495,425	5%
Grants	1,206,742	1,118,631	1,125,006	1,195,562	4%
Licenses, Permits, Impacts	1,901,070	1,074,375	1,438,707	1,143,738	4%
Use of Fund Balance	170,055	117,000	42,275	524,622	2%
Franchises	370,434	397,200	367,321	392,450	1%
Fines/Forfeits/Property Use	196,013	199,860	234,578	194,105	1%
Total Operating Budget	**$ 29,446,645**	**$ 27,260,192**	**$26,081,340**	**$ 27,499,285**	**100.00%**

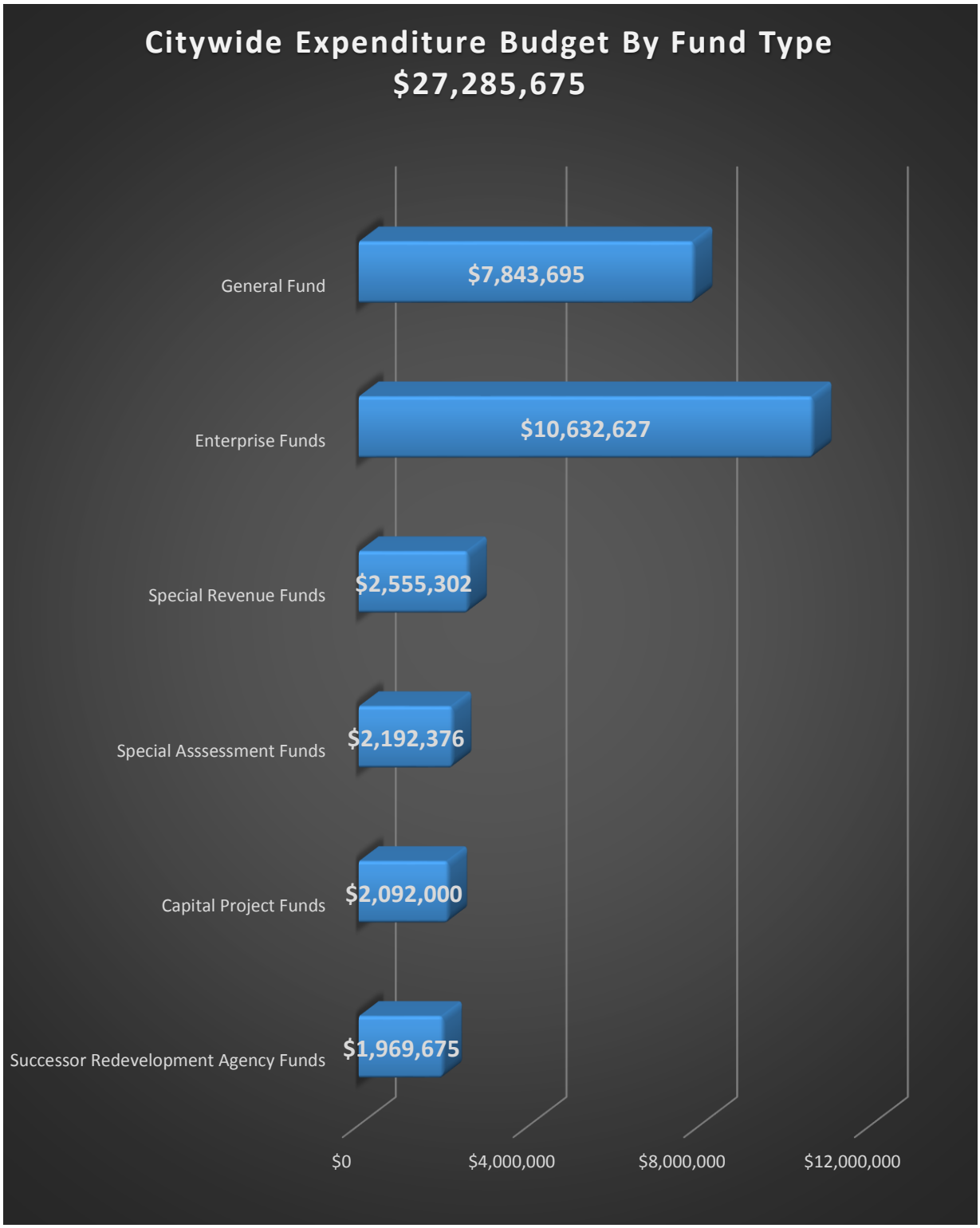
Citywide Revenue Budget by Category - $27,499,285 Total



The above chart presents the Citywide revenue budget by category of revenue. The City receives most of their revenue from Charges for Services at 35%, the next highest source comes from Property Taxes at 25%, and the third highest category of revenue used by funds come from Internal Transfers and Sales Tax at 11%.

EXPENDITURES

Overall, the Adopted Expenditure Budget also represents a conservative spending plan for the next fiscal year. Total adopted appropriations for FY 2016-17 is $27,285,675. The following tables and charts illustrate the Total Adopted Citywide Budget:

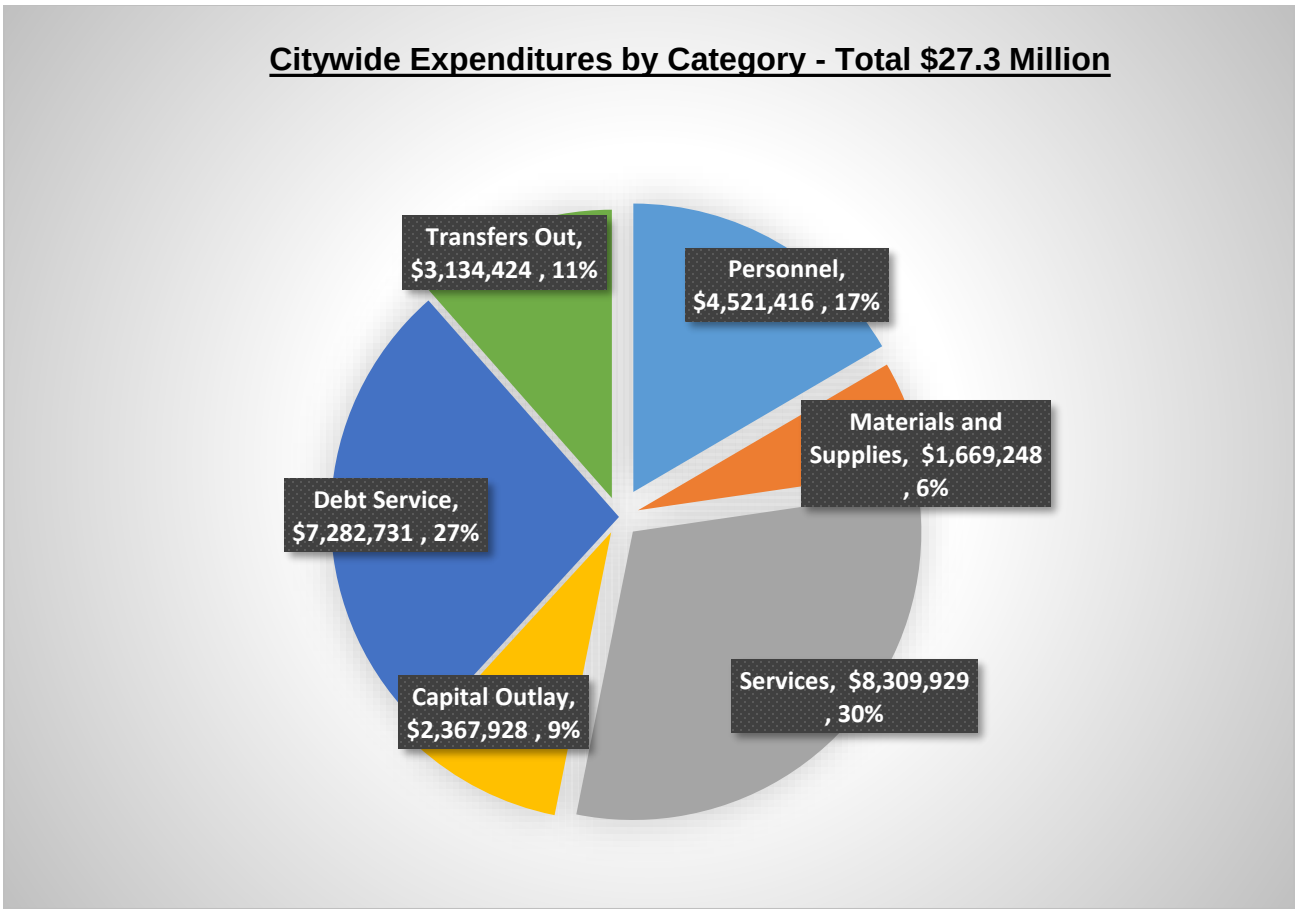

Citywide Expenditure Budget By Fund Type
$27,285,675
General Fund
$7,843,695
Enterprise Funds
$10,632,627
Special Revenue Funds
$2,555,302
Special Asssessment Funds
$2,192,376
Capital Project Funds
$2,092,000
Successor Redevelopment Agency Funds
$1,969,675
$0
$4,000,000
$8,000,000
$12,000,000

Adopted FY 2016-17 Expenditure Budget

Fund Type	Fund	FY 2015-16 Budget	% of Total Budget	FY 2016-17 Budget	% of Total Budget
General	General Fund	$7,103,432	25.61%	$7,843,695	28.75%
Enterprise	Sewer	6,479,773	23.36%	6,673,858	24.46%
Enterprise	Water	3,411,957	12.30%	3,070,933	11.25%
Capital Project	Capital Project Funds	1,136,235	4.10%	2,092,000	7.67%
Former RDA	Successor Agency	4,094,618	14.76%	1,969,675	7.22%
Special Assessment	Community Facility Dist	700,972	2.53%	1,507,385	5.52%
Special Revenue	Development Impacts	1,395,075	5.03%	730,536	2.68%
Special Revenue	Street Maintenance	634,277	2.29%	604,950	2.22%
Special Assessment	Landscape District Funds	469,128	1.69%	428,404	1.57%
Special Revenue	Public Transit	395,662	1.43%	420,000	1.54%
Enterprise	Recreation	348,262	1.26%	380,822	1.40%
Enterprise	Water Reserve Funds	-	0.00%	270,000	0.99%
Special Revenue	Veterans Memorial District	224,531	0.81%	258,657	0.95%
Special Assessment	Storm Drain District Funds	286,192	1.03%	256,588	0.94%
Enterprise	Community Pool	265,487	0.96%	224,347	0.82%
Special Revenue	Local Transportation	190,064	0.69%	204,000	0.75%
Special Revenue	Solid Waste	120,656	0.44%	124,981	0.46%
Special Revenue	CDBG	238,000	0.86%	57,400	0.21%
Special Revenue	Capital Leases	96,866	0.35%	57,400	0.21%
Special Revenue	NPDES	39,123	0.14%	48,035	0.18%
Special Revenue	Bike Path	34,406	0.12%	35,443	0.13%
Enterprise	Town Theatre	24,384	0.09%	12,666	0.05%
Special Revenue	Housing	2,200	0.01%	7,000	0.03%
Special Revenue	Public Education in Govnt	41,720	0.15%	6,900	0.03%
Total Operating Budget		**$27,733,020**	**100.00%**	**$27,285,675**	**100.00%**

The General Fund consumes the largest portion of the total Budget at 28.75%, up from 25.61% shown in the prior fiscal year. The Sewer and Water Funds comprise the next highest portion of the total current fiscal year budget at 24.46% and 12.24%, respectively. The Capital Project Funds follow at 7.67%. This is an increase from the previous fiscal year when it was 4.10%. Several capital projects were pending until funding could be identified and available to complete them. A significant portion of this funding will come from Development Impact Fee revenue received from new development activities.

The following table presents how the Citywide expenditure budget is spent. A majority of the expenditure budget is spent on contract services at 30%. The second highest expense is debt service at 27% with personnel cost coming in at the third highest at 17% of the total Citywide budget.



The following table is a summary of the Expenditure Budget by Fund Category and represents the organization of how the budget will be presented throughout the budget document.

Expenditure Budget by Fund Category

Fund Type	FY 2015-16 Budget	% of Total Budget	FY 2016-17 Budget	% of Total Budget
General	$ 7,103,432	25.61%	$ 7,843,695	28.75%
Enterprise	10,529,863	37.97%	10,632,626	38.97%
Special Revenue	3,412,580	12.31%	2,555,302	9.36%
Special Assessment	1,456,292	5.25%	2,192,377	8.03%
Capital Project	1,136,235	4.10%	2,092,000	7.67%
Successor Agency	4,094,618	14.76%	1,969,675	7.22%
Total Operating Budget	**$27,733,020**	**100.00%**	**$27,285,675**	**100.00%**

FUND BALANCE

The overall total fund balance for all funds combined is estimated to decrease by just over $305,000, from $24.7 million to $24.4 million or by 1.2%.

Fund Type	Est Beg Fund Balance	FY 2016-17 Revenue Budget (Excluding Reserves)	FY 2016-17 Expense Budget	Net Change in Fund Balance	Est End Fund Balance	% Change in Fund Balance
General	$ 5,736,241	$ 7,645,073	$ 7,843,695	$ (198,622)	$ 5,537,619	-3.5%
Enterprise	8,559,804	10,865,403	10,632,626	232,777	8,792,581	2.7%
Special Revenue	3,442,613	2,104,660	2,555,302	(450,642)	2,991,971	-13.1%
Special Assessment	3,793,630	2,303,852	2,192,377	111,475	3,905,105	2.9%
Capital Project	2,124,793	2,092,000	2,092,000	-	2,124,793	0.0%
Successor Agency	1,019,096	1,969,675	1,969,675	-	1,019,096	0.0%
Total Operating Budget	**$24,676,177**	**$ 26,980,663**	**$27,285,675**	**($305,012)**	**$24,371,165**	**-1.2%**

The following table provides a summary of each fund that comprises the above fund types. For example, the General Funds comprise the General Fund and the General Reserve Fund and the Enterprise Funds comprise the Sewer, Water, Recreation, Community Pool, Theatre, Sewer and Water Capital Reserves and the Sewer Rate Stabilization funds. Additionally, the Percent Change in Fund Balance is also provided for each fund and below are the explanations for the funds that are expected to change by more than 10%.

General Funds:

- The General Fund budget includes a transfer from the General Fund to the General Fund Reserve for $320,000. The City Council goal is to maintain a 40% of the General Fund expenditure budget in a reserve fund and this transfer will help build this desired balance. It was determined that sufficient funds exist in the General Fund to make this transfer.
- Another transfer was added in the General Fund from Fund Balance in the amount of $198,622. This amount was budgeted to transfer to the Recreation Fund. The Recreation Fund, shown under the Enterprise Funds, will generate insufficient revenues to cover the ongoing expenditures that occur by providing recreational activities to the community that are subsidized by the General Fund. The City Council determined that the recreational fees can be set at a lower than cost amount to make them affordable to the community and that the General Fund can subsidize the lower fees if funds are available. If this transfer wasn't made, the Recreation Fund – Fund Balance would've declined by another $198,622 or another 125% decrease in Beginning Fund Balance, which already starts with a negative amount.
- Total transfers from the General Fund – Fund Balance equals $518,622 and this is the reason why fund balance will decline by 11.8% in the General Fund, but increase by 24% in the General Reserve Fund and will have no impact on the Recreation Fund.

Enterprise Funds:

- Three funds under the Enterprise Funds will change by more than 10% with the Community Pool shown as the first one. This fund will decrease by another $74,312 or

32.2%. The Community Pool is similar to the Recreation Fund. The City Council has determined that the pool fees can be set at a lower than cost amount to make them affordable to the community and that the General Fund can subsidize the lower fees if funds are available. The initial budget proposed transferring this shortfall amount to the pool fund from the General Fund to balance the FY 2016-17 budget, however, the City Council determined that this transfer can be held off and reviewed at a later time. Possibly a transfer will be added during the mid-year budget review or included in the next fiscal year budget.

- The second fund with a large percentage change in fund balance is the Town Theatre which equates to a $12,666 or 46.9% reduction. The Town Theatre previously operated under the Redevelopment Agency, however the RDA no longer exists and now the theatre temporarily operates under the City. The Town Theatre operates at a deficit because it's been closed for the past five years, only opening occasionally for special events. The theatre will eventually be sold, but is being held and operated by the City until that time. A small amount of staff time is being allocated to the Theatre Fund as a result of the City continuing to manage it and this contributes to the growing deficit.
- The third fund with a large percentage change in fund balance is the Sewer Capital Reserve fund that will increase by 98.6% or by $356,200. This is due to the Sewer Operating fund having sufficient budget to allocate this amount to a reserve fund to plan financially for future capital maintenance projects.
- Overall the net change in the Enterprise Funds – Fund Balance equals a positive $232,777 or 2.7%.

Special Revenue Funds:

- Ten funds under the Special Revenue Funds will change by more than 10% with more than half of these funds or six of them shown under the development impact fee funds. Except for the Parkland DIF, all of the impact fee funds will change as a result of the addition of new development fees and/or reduce as a result of a planned capital project or use to pay a portion of debt service. Following is a table that explains the changes in Fund Balance for the Development Impact Fee funds:

Development Impact Fee Fund	Change in Fund Balance	% Change in Fund Balance	Reason for Change in Fund Balance
Fire Development Impact Fee	$ 27,540	31.9%	Net increase of $27,540 to come from new development fees
Public Facilities Devel Impact Fee	75,254	17.8%	Net increase of $75,254 with $130,254 added from new development fees and a reduction associated with the purchase of a $55,000 work truck
Transportation Devel Impact Fee	(119,803)	-92.6%	Net decrease of $119,803 with $43,197 added from new development fees and a reduction associated with using $163,000 to design and construct a new signal on Hwy 126 and Mountain View
Parkland Development Impact Fee	-	0.0%	No change expected
Water Development Impact Fee	41,485	65.3%	Net increase of $41,485 with $241,485 added from new development fees and a reduction of $200,000 to use to design a new well - Well #9
Sewer Development Impact Fee	(181,036)	-40.7%	Net decrease of $181,036 with $131,500 added from new development fees and a reduction of $312,536 to use in the Sewer Operating Fund to cover a portion of the Sewer debt service payment
Storm Drain Devel Impact Fee	81,600	12.0%	Net increase of $81,600 to come from new development fees
	$ (74,960)	**-3.4%**	

- The seventh fund with a large percentage change in fund balance is the Street Gas Tax fund that is expected to decrease by $189,760 or 89.8%. The reason why this reduction is planned in the budget is due to the need to provide tree, street and sidewalk maintenance that was delayed and not provided over the last five to six years. This is a planned use of Fund Balance to make up for this delay in maintaining these critical areas of the City with $150,000 included in the FY 2016-17 budget. This fund is expected to be balanced in the next FY 2017-18 budget.
- The eighth fund with a large percentage change in fund balance is the Local Transportation TDA Article 8a Fund. This fund is expected to change by reduction of $97,456 or by 18.3%. This is due to including $204,000 in the budget to use for the following projects:
    - $54,000 match for a State STPL grant that will be used to construct a new signal on Mountain View and Hwy 126.
    - $13,000 will be used to cover a pavement management plan.
    - $137,000 will be used to design and construct a new sidewalk associated with the new signal on Mountain View.
- The ninth fund with a large percentage change in fund balance is the Solid Waste Fund that will decrease by just under $20,000 or 12.2%. This fund is used to cover the cost for special clean up and hazardous waste clean-up days in the City. Revenues come from a monthly fee of $1.25 that is charged to each resident in the City and is included in their monthly utility bill. The City contracts with Harrison & Sons to provide waste management services and a new contract has been negotiated that will reduce the cost to the City. This fund will be reviewed at mid-year and efforts will be made to balance the budget for this fund next fiscal year in 2017-18.
- The last fund to analyze is the Veteran's Memorial District Fund which is expected to decrease by $76,517 or 50.2%. The VMD is managed by a separate Board of Directors, however, they use the City's staff to provide management oversight. Efforts have been made to increase their fees charged for providing services to the community and reduce

costs. These efforts will continue and a balance budget will be expected for the next fiscal year in 2017-18.

Special Assessment Funds:

- One fund shown, which actually comprises five levee reserve funds, is experiencing a higher than 10% change in ending Fund Balance under the Special Assessment Funds. These levee reserve funds are expected to increase by $133.895 or 10.5%. Five of the nine Storm Drain Districts comprise levees and each of the levees are required to allocate a portion of their annual revenues to a levee reserve fund. These reserves are required due to the capital maintenance plan adopted for these districts, which require to have large amounts of capital available to complete identified projects in each of the plans. Storm drain systems and levees require large amounts of capital to properly maintain and a set aside in reserve is required so that funds are available when the time comes to complete these projects.

BUDGET OVERVIEW

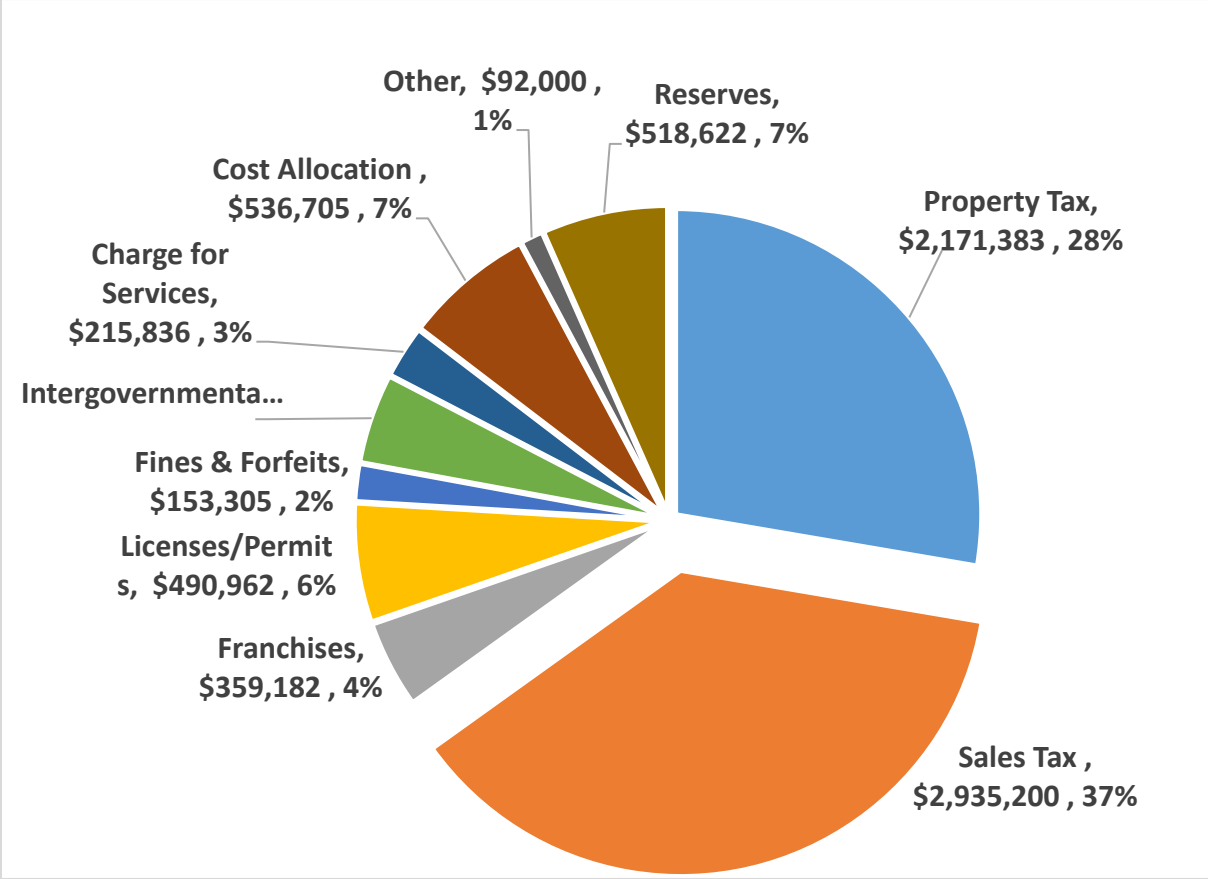
Fund	Est Beg Fund Balance	FY 2016-17 Revenue Budget		FY 2016-17 Expense Budget	Est End Fund Balance	% Change in Fund Balance
General Funds						
General Fund	$ 4,403,383	$ 7,325,073	*	$ 7,843,695	$ 3,884,761	-11.8%
General Reserve	1,332,858	$ 320,000		$ -	$ 1,652,858	24.0%
	$ 5,736,241	**$ 7,645,073**		**$ 7,843,695**	**$ 5,537,619**	**-3.5%**
*Excludes $518,622 in Reserves						
Enterprise Funds						
Sewer	$ 3,385,021	$ 6,673,858		$ 6,673,858	$ 3,385,021	0.0%
Water	2,079,472	3,070,933		3,070,933	2,079,472	0.0%
Recreation	(158,286)	380,822		380,822	(158,286)	0.0%
Community Pool	(230,636)	150,035		224,347	(304,948)	-32.2%
Town Theatre	(27,000)	-		12,666	(39,666)	-46.9%
Sewer Capital Reserve	361,402	356,200		-	717,602	98.6%
Water Capital Reserve	1,618,933	228,555		270,000	1,577,488	-2.6%
Sewer Rate Stabilization	1,530,898	5,000			1,535,898	0.3%
	$ 8,559,804	**$ 10,865,403**		**$ 10,632,626**	**$ 8,792,581**	**2.7%**
Special Revenue Funds						
Fire Development Impact Fee	$ 86,286	$ 27,540		$ -	$ 113,826	31.9%
Public Facilities Devel Impact Fee	423,489	130,254		55,000	498,743	17.8%
Transportation Devel Impact Fee	129,363	43,197		163,000	9,560	-92.6%
Parkland Development Impact Fee	359,019	-		-	359,019	0.0%
Water Development Impact Fee	63,512	241,485		200,000	104,997	65.3%
Sewer Development Impact Fee	444,729	131,500		312,536	263,693	-40.7%
Storm Drain Devel Impact Fee	680,539	81,600		-	762,139	12.0%
Street Gas Tax	211,292	415,190		604,950	21,532	-89.8%
Public Transit TDA Article 8c	-	420,000		420,000	-	0.0%
Local Transportation TDA Article 8a	531,960	106,544		204,000	434,504	-18.3%
Solid Waste	159,992	105,532		124,981	140,543	-12.2%
CDBG	11,862	57,400		57,400	11,862	0.0%
Capital Leases	3	57,400		57,400	3	0.0%
NPDES	(27,934)	48,035		48,035	(27,934)	0.0%
Bike Path - TDA Article 3	17,205	35,443		35,443	17,205	0.0%
Housing	140,910	14,500		7,000	148,410	5.3%
Public Education in Govnt	58,028	6,900		6,900	58,028	0.0%
Veterans Memorial District	152,358	182,140		258,657	75,841	-50.2%
	$ 3,442,613	**$ 2,104,660**		**$ 2,555,302**	**$ 2,991,971**	**-13.1%**
Special Assessment Funds						
Community Facility Districts	$ 1,791,059	$ 1,507,385		$ 1,507,385	$ 1,791,059	0.0%
Landscape & Lighting District Funds	495,279	392,990		428,404	459,865	-7.2%
Storm Drain District Funds	236,017	269,582		256,588	249,011	5.5%
Levee Reserves	1,271,275	133,895		-	1,405,170	10.5%
	$ 3,793,630	**$ 2,303,852**		**$ 2,192,377**	**$ 3,905,105**	**2.9%**
Capital Project Funds						
Water Well Improvements	$ 217,518	$ 470,000		$ 470,000	$ 217,518	0.0%
Two Rivers Park	1,411,746	1,000,000		1,000,000	1,411,746	0.0%
Street Improvements	286,338	567,000		567,000	286,338	0.0%
BTA Bike Path	25,369	-		-	25,369	0.0%
Public Buildings	183,822	55,000		55,000	183,822	0.0%
	$ 2,124,793	**$ 2,092,000**		**$ 2,092,000**	**$ 2,124,793**	**0.0%**
Successor Agency Fund						
Successor Agency	**$ 1,019,096**	**$ 1,969,675**		**$ 1,969,675**	**$ 1,019,096**	**0.0%**
Total All Funds	**$ 24,676,177**	**$ 26,980,663**		**$ 27,285,675**	**$ 24,371,165**	**-1.2%**

GENERAL FUND

GENERAL FUND REVENUE

The General Fund FY 2016-17 revenue budget is $7,843,695 and expense budget is the same at $7,843,695, a balanced budget. The following chart depicts the revenue budget by category. The two highest revenue sources come from Property Taxes at 28% and Sales Tax at 37% of the total revenue budget.

General Fund Revenue Budget = $7.8 Million



General Fund revenues are largely susceptible to changes in the economy at the local, state, and national levels. FY 2016-17 General Fund revenues, including the use of Fund Balance, are projected to be $7,843,695, about $600,000 or 8.5% more than FY 2015-16 estimated revenues as shown in the table below. Fund Balance was included in the budget and will be used to make a one-time payment of $320,000 to the General Fund Reserve and paying $198,622 to the Recreation Fund to cover a shortfall in revenue that is needed to balance the expenditures budgeted in this fund.

The table that starts on the next page provides the General Fund Revenue by Category and compares the FY 2016-17 Budget to FY 2014-15 Actual, and FY 2015-16 Budget and Estimate.

Category	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimate	FY 2016-17 Budget	% of Total Revenue Budget	FY 2016-17 Budget Compared to FY 2015-16 Estimate
General Fund:						
Property Tax	$ 2,136,066	$ 1,940,405	$ 2,130,383	$ 2,171,383	28%	$ 41,000
Sales Tax	5,374,888	2,489,000	2,850,180	2,935,200	37%	85,020
Franchises	340,506	364,700	346,111	359,182	5%	13,071
Licenses/Permits	378,886	502,258	537,175	490,962	6%	(46,213)
Fines & Forfeits/Prop Use	112,872	114,560	127,673	153,305	2%	25,632
Intergovernmental	267,076	278,000	309,978	370,500	5%	60,522
Charge for Services	144,729	193,684	203,972	215,836	3%	11,864
Other Revenue	193,786	121,000	114,060	92,000	1%	(22,060)
Cost Allocation	317,723	615,355	612,868	536,705	7%	(76,163)
Fund Balance		875,000		518,622	7%	518,622
Total Revenue Budget	**$ 9,266,532**	**$ 7,493,962**	**$ 7,232,400**	**$ 7,843,695**	**100%**	**$ 611,295**
General Fund Reserve:						
Internal Transfers	**$ 1,200,000**	**$ -**	**$ -**	**$ 320,000**	**100%**	**$ 320,000**
Combined Revenue Budget	**$ 10,466,532**	**$ 7,493,962**	**$ 7,232,400**	**$ 8,163,695**		**$ 931,295**

The General Fund contains a wide variety of revenue sources grouped into the following eleven categories:

- Property Tax
- Sales Tax
- Franchises
- Licenses & Permits
- Fines & Forfeitures/Property Use
- Intergovernmental (Grants)
- Charge for Services
- Other Revenues
- Cost Allocation
- Fund Balance (Reserves)

The FY 2015-16 revenue estimates were developed by the Finance Department staff with assistance from department staff that manage the funds. Estimates are based on known information and utilizing actual revenue received to date and forecasting it to the end of the fiscal year.

The following provides more detailed information on how the revenue budget was developed for each category:

Property Taxes

This category of revenue sources comprises $2,171,383 or 28% of the General Fund

revenue budget and is proposed to increase by $41,000 or 2% in FY 2016-17 when compared to the FY 2015-16 Estimate. This increase is primarily due to Proposition 13 assessed value increases, resale of residential properties, and the construction of new homes. Additionally, the increase in FY 2015-16 of almost $190,000 is mainly due to receiving a much higher share of Successor Agency Residual Tax than expected. This residual tax is expected to continue to increase over the next several years.

Sales Tax

This category of revenue sources comprises 37% of the General Fund revenue budget at $2.9 million and is $85,000 more than the FY 2015-16 Estimate. This budget anticipates the use of a sales tax set aside amount of $1,080,000. These funds are part of a $1.8 million payment that was made by a developer who was required, as part of a sales tax sharing agreement, to pay these funds back to the City. In Year 2015, BOE decided an unfavorable outcome on a case filed against the City of Fillmore. As a result, the City must return or reallocate back to BOE $2.7 million of previously paid sales tax over the next two fiscal years. The developer referenced must pay a total of $2.1 million back to the City. Out of the $2.1 million, $1.8 million has been received, as noted above, and the balance of $300,000 will be paid back to the City over the next two fiscal years. The net reduction to the City is $600,000 or $300,000 a fiscal year. The budget incorporates any reductions and/or adjustments as a result of this case.

Franchises

This category comprises $359,182 or 5% of the General Fund revenue budget and is projected to increase by just over $13,000 or 4% compared to the FY 2015-16 Estimate. As a result of growth in the City, franchise fees that come from cable TV, gas, electric, oil royalties and solid waste will correspondingly increase as well.

Licenses & Permits

This category comprises $490,962 or 6% of the General Fund revenue budget and is projected to decrease by $46,000 or 9% in FY 2016-17. This is a reduction due to no activity expected for non-residential development. The major revenue source in this category comes from building and construction permits and plan check fees. Development and the construction of new homes continues to improve with most of the new homes coming from a development project in the City called “The Bridges”. The General Fund continues to experience a recovering local economy along with increased land development activity. The revenue budget incorporates a conservative amount of building permit revenue, based on 51, down from 71 issued in FY 2015-16, new residential permits and no activity expected for non-residential development. This level of permit activity is estimated to generate $237,150 in permit revenue, which comprises a majority of the almost $491,000 in total permit revenue.

Fines & Forfeits/Property Use

This category comprises $153,305 or 2% of the General Fund revenue budget and is projected to increase by about $25,600 or 20% in FY 2016-17 when compared to the FY 2015-16 Estimate. Fines & Forfeits comprise revenue received from parking violations or fines charged for the illegal use fireworks Property use revenue comes from rental fees charged for the use of a City owned building for a business purpose or for the use of a park.

These revenues are projected to increase as a result of improving the process to collect on these fines.

Intergovernmental
This category of revenue sources, which represents funds received from the State of California, comprises 5% of the General Fund revenue budget and is projected to increase by $60,500 or 20% in FY 2016-17 when compared to the FY 2015-16 Estimate. The Fiscal Year budget is $370,500. The major reason for increase comes from the addition of a new California Office of Emergency Services grant of $72,000. This category comprises grants for police and fire safety.

Service Charges
This category of revenue sources at $215,836 is mostly generated from filming fees, charges for police services, and administrative charges for services provided to special districts. This category comprises 3% of the General Fund revenue budget and is projected to increase by $11,800 or 6% in FY 2016-17 when compared to the FY 2015-16 Estimate.

Other Revenue
Other Revenue at $92,000 consists of external reimbursements and interest earnings and comprises 1% of the General Fund revenue budget. FY 2016-17 revenues are conservatively projected and expected to decrease by $22,000 or 19% when compared to the FY 2015-16 Estimate. Reimbursements were higher than expected in FY 2015-16 as a result of higher interest earnings and a large insurance reimbursement. A insurance reimbursement is not anticipated to be received in FY 2016-17.

Cost Allocation
This revenue category comprises 7% of the General Fund revenue budget. Cost allocations include reimbursements from other funds for administrative and support services provided by the General Fund in accordance with the City's Cost Allocation Plan. Transfers In is projected to decrease by $76,000 or 12% in FY 2016-17 compared to the FY 2015-16 Estimate, and mainly as a result of accounting for the administrative support for the Successor Agency in a different manner – charging directly instead of indirectly.

Fund Balance (Reserves)
The use of Fund Balance was added to the budget, not included in previous years, and accounts for 7% of the General Fund budget. This budget was added to cover two items considered a priority for the City Council. The first item pertains to adding $320,000 to the General Fund Reserve. A goal of the City Council is to achieve 40% of the General Fund expenditure budget in reserves and this allocation will facilitate this goal, bringing the total amount in reserves to $1.6 million or 22.5% towards the 40% goal. The second item relates to adding just over $198,000 to the Recreation Fund. This fund is currently experiencing a shortfall where revenues are insufficient to cover the ongoing expenditures, however, one of the City Council's goal is to offer recreational activities to the community at reduced prices and utilize the General Fund, if funds are available, to cover the subsidized prices. It was determined in FY 2016-17 that the General Fund had sufficient fund balance or reserves to cover this allocation.

GENERAL FUND EXPENDITURES

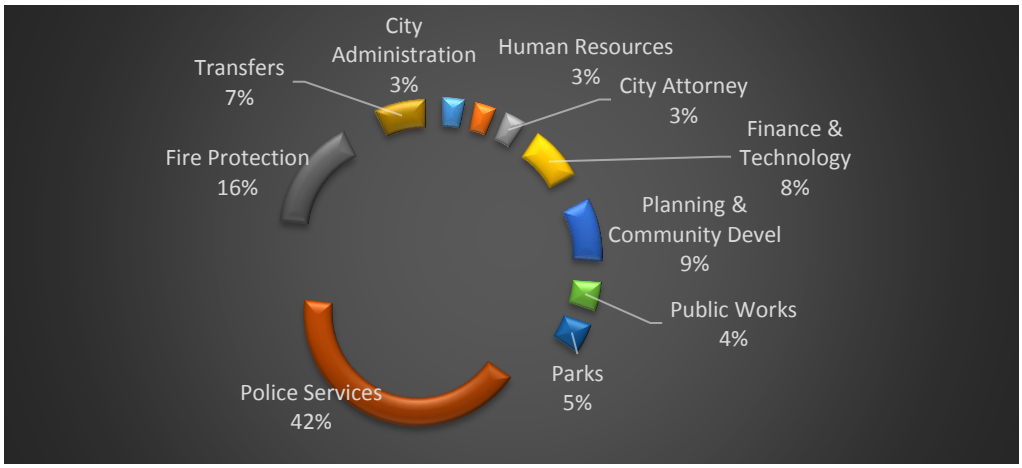
Key items to note are that the General Fund expense budget incorporates carry over projects from the current fiscal year of $194,000. These projects include: 1) Continuation of the update to the business park master plan, plus 2) Update to the North Fillmore Specific Plan. Other additions include a General Fund transfer of $198,600 to cover expenses in the Recreation Fund that are not covered by ongoing revenue in the fund; and $320,000 is being added as a transfer to the General Fund Reserve. This is a step in the right direction towards the achievement of one of the City Council goals to maintain 40% of the General Fund expenditure budget in reserves. This transfer will bring the City to 22.5%. Further, the expense budget maintains the current service level for all departments, including police services. Police Services are provided by contract under the Ventura County Sheriff Department, which increased 3.7% and now totaling $3.18 million.

The following table provides a summary of the General Fund department budgets. Police Services is the highest expense for the City, comprising 42% of the total expense budget, followed by Fire Protection at 16% and Planning and Community Development at 9%.

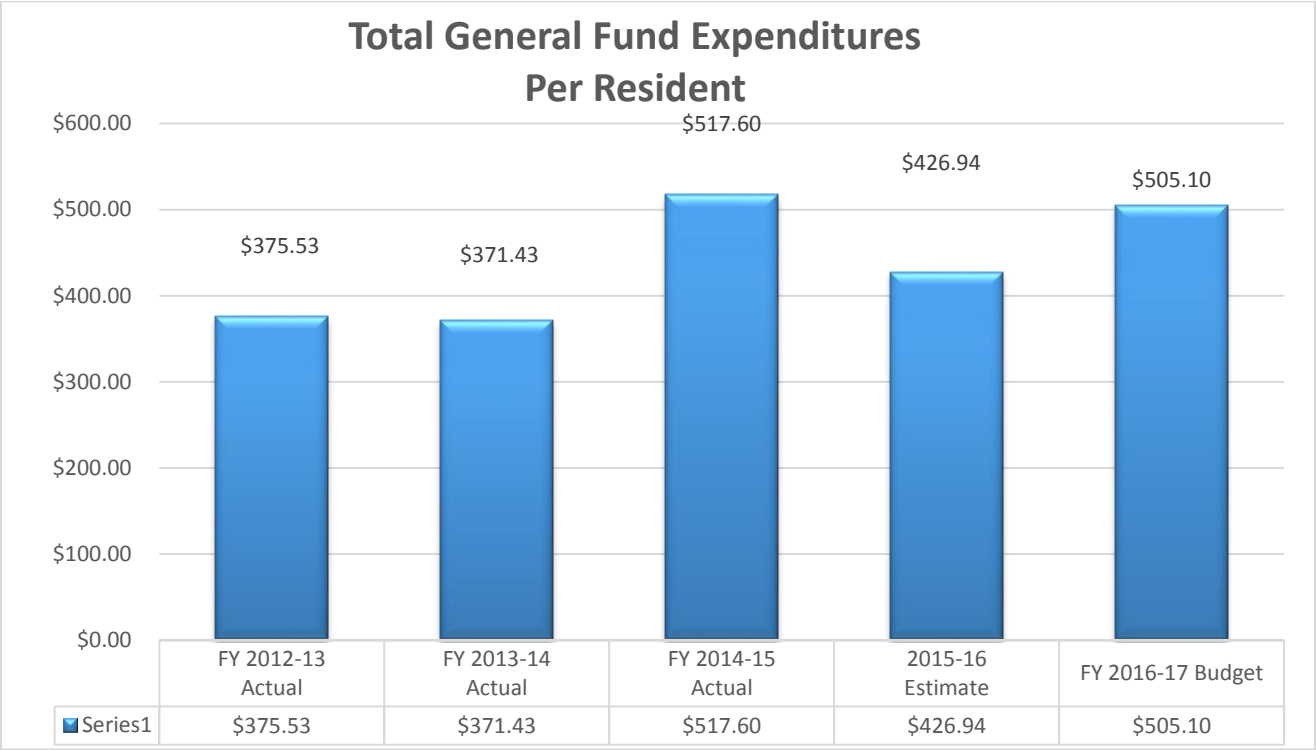
General Fund Expenditure Budget by Department Table

Department	FY 2016-17 Budget	% of Total Budget
Police Services	3,299,365	42%
Fire Protection	1,258,111	16%
Planning & Community Develop	701,458	9%
Transfers/Non-Departmental	618,622	8%
Finance & Information Technology	559,132	7%
Community Services	472,344	6%
City Manager	256,052	3%
Dep City Clerk/Human Resources	240,648	3%
City Attorney	240,000	3%
Public Works	197,963	3%
	7,843,695	**100%**

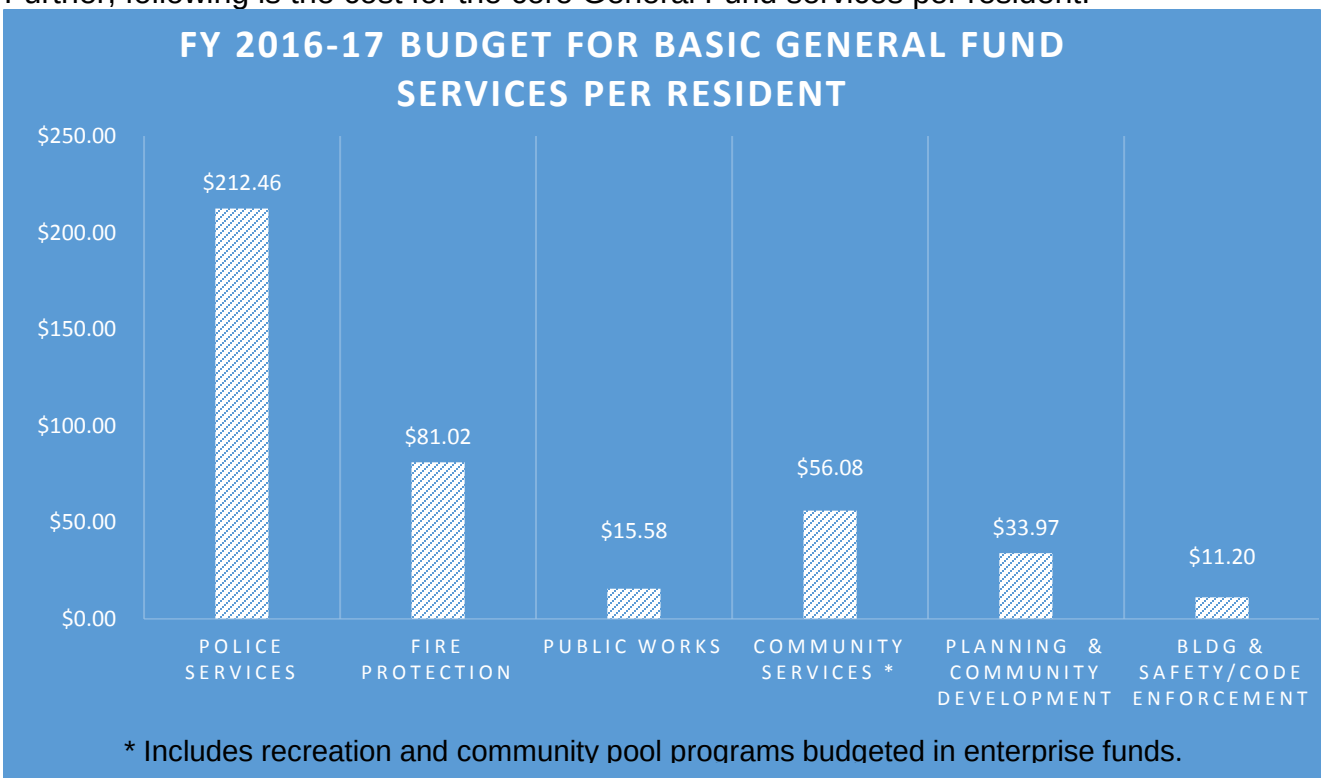
General Fund Expenditure Budget by Department Graph



The following table provide information on the cost per resident for basic services provided by the General Fund departments based on the FY 2016-17 Budget.

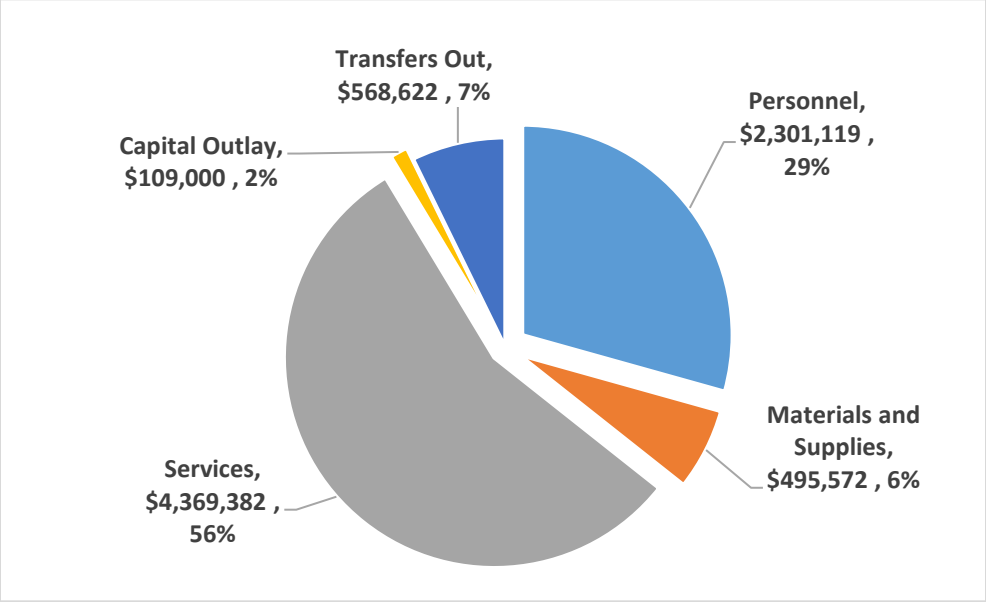


Further, following is the cost for the core General Fund services per resident.



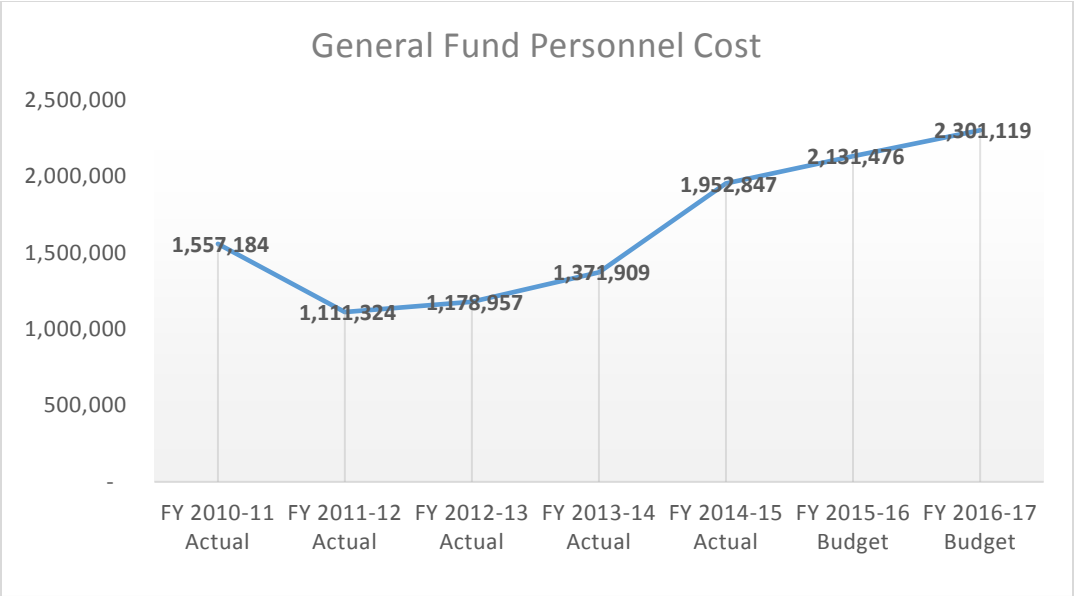
Additionally, Services, which includes the police services contract and contract for attorney services, is the highest category, comprising 56% of the total expense budget. Next highest category is Personnel, which is the cost for staffing, benefits and taxes, accounting for 29% of the total expense budget.

General Fund Expenditure Budget by Category

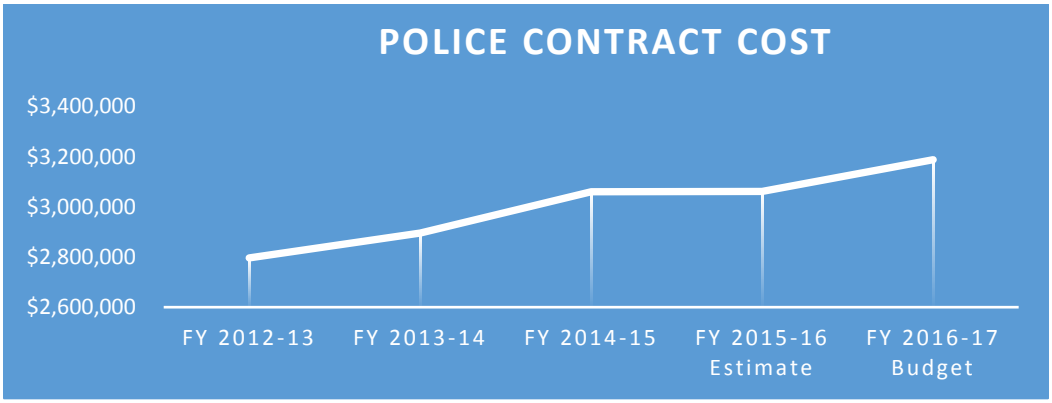


Category	FY 2016-17 Budget	% of Total Budget
Personnel	$ 2,301,119	29%
Materials and Supplies	495,572	6%
Services	4,369,382	56%
Capital Outlay	109,000	1%
Transfers	568,622	7%
	$ 7,843,695	**100%**

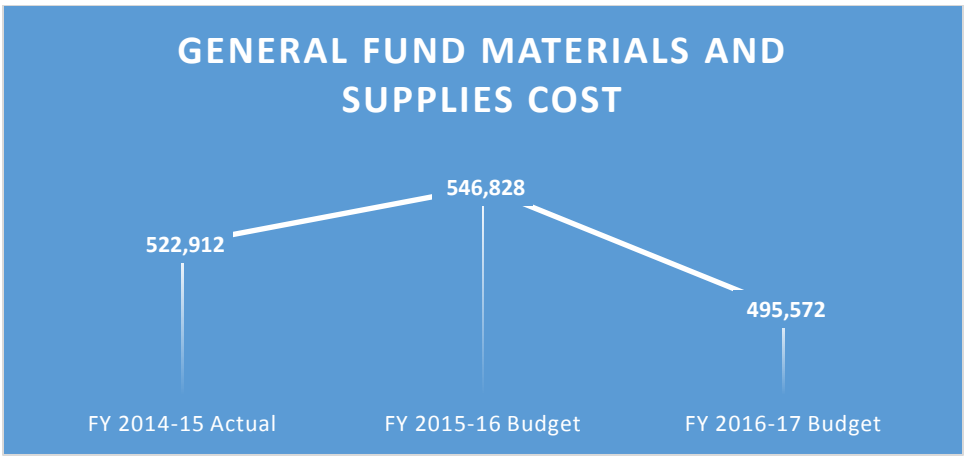
Personnel: The recession hit the City hard, particularly during FY 2011-12. The City experienced a significant reduction in revenues and in response, major reductions in expenditures were required. Staff was a major factor in this reduction and more than half of the staff were laid off. Personnel cost reached its lowest level recorded over the past twenty years, posting $1.1 million to the General Fund. The City continues to recover from the recession and as revenues inch back up, staffing also inches back up. Personnel costs are now budgeted at $2.4 million, a 107% increase compared to FY 2011-12. The City expects to continue to recover and add back staff as appropriate and as funding becomes available.



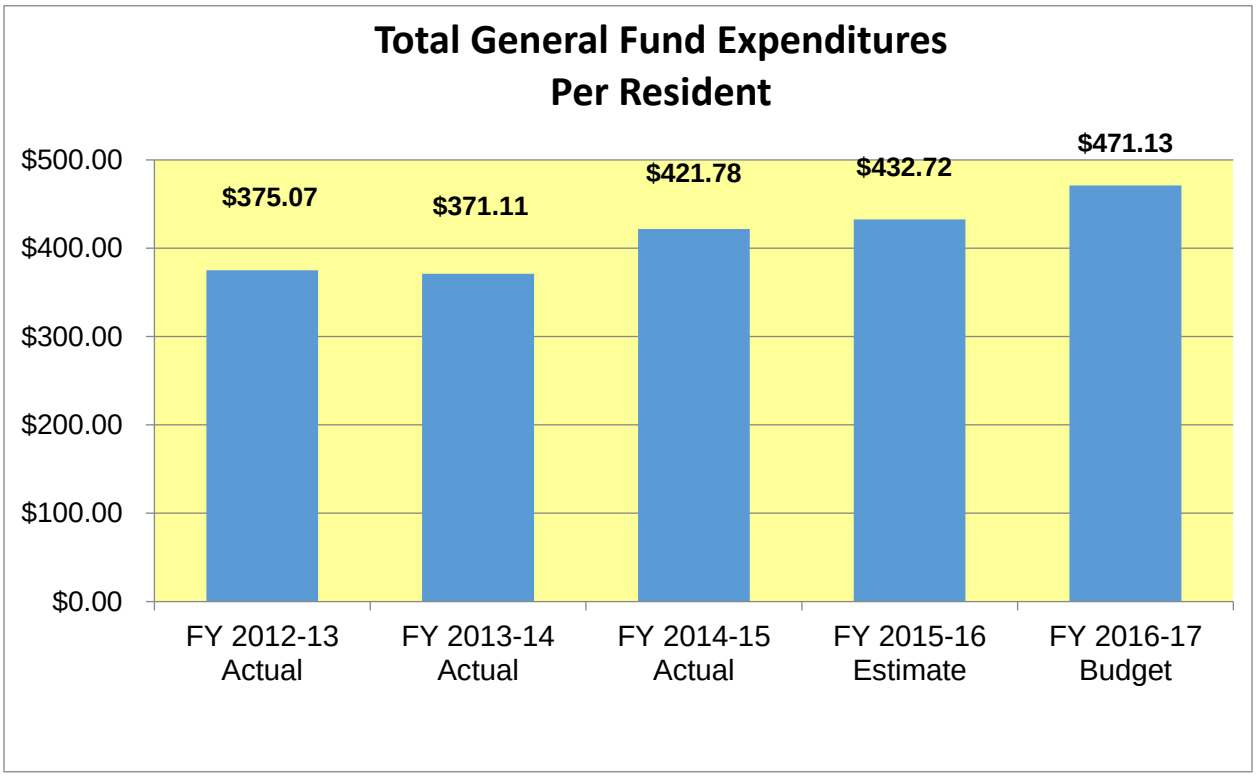
Police Contract: The following graph depicts how police contract costs have escalated over the last four years, starting with FY 2012-13 at $2.9 million and through the current the budget FY 2016-17 at $3.18 million, a 19% increase over the last four years. The City continues to work with the Ventura County Sheriff Department to determine ways to control costs and minimize increases, however, the cost for quality police services coupled with the desire to lower crimes and keep Fillmore a safe community is costly.



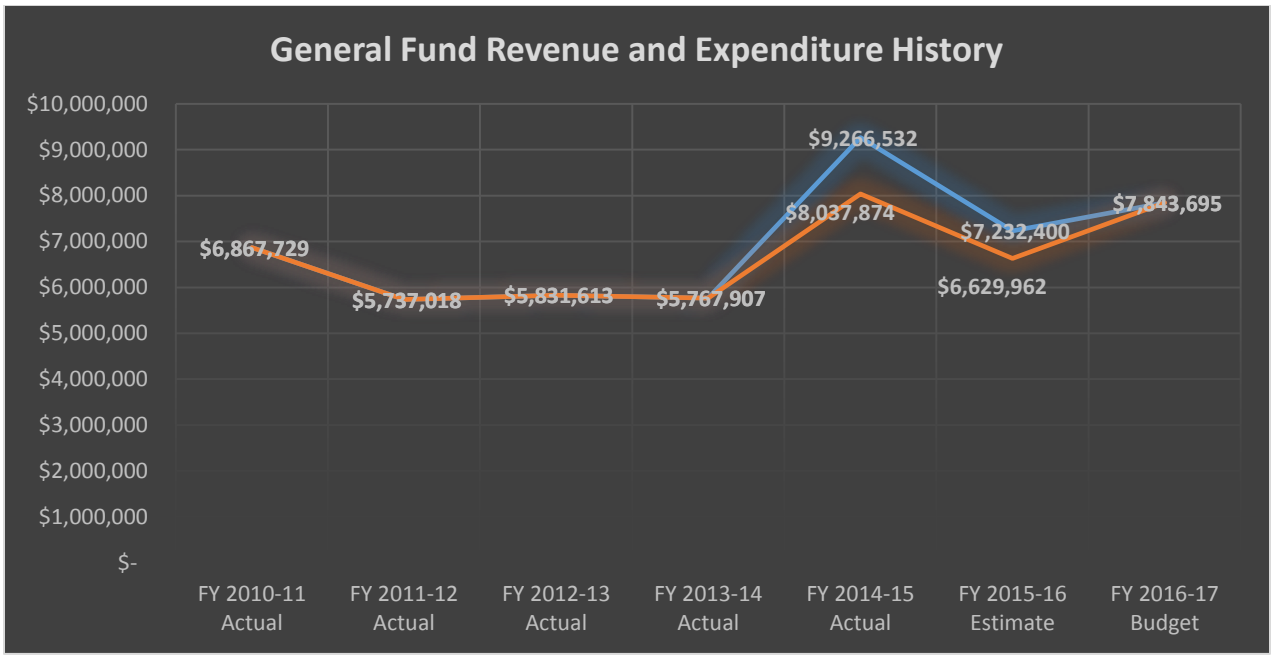
Materials and Supplies: The City continues to minimize increases in materials and supplies by identifying cost efficiencies, spending on maintenance if actual funds are available, and finding ways to reduce the cost for items where possible, such as changing vendors that lower cost for leasing equipment if available. The following graph depicts how materials and supplies are relatively stable over the last two fiscal years and budget fiscal year 2016-17, ranging between $500,000 and now $495,000.



In summary, the table below depicts a comparison of the total cost per resident starting with fiscal year 2012-13 through the current fiscal year budget 2016-17.



Further, below is a chart that presents a seven-year history, including the current Fiscal Year Budget for 2016-17, of the General Fund Revenue and Expenditures. FY 2014-15 was an exceptional year due to receiving over $1 million in one-time only sales tax revenue, however, as we move forward the revenues and expenditures are expected to stabilize and balance out.



ENTERPRISE FUNDS

The Enterprise Funds comprise the utility funds – Sewer/Reclamation Plant and Water Funds, the Town Theater, Recreation and Community Pool funds. The Sewer fund comprises 66% of the total Enterprise Fund budget and the Water Fund 30%. Most of the utility fund revenue comprises Charges for Services with monthly billings created and mailed out to more than 4,000 utility customers. The Town Theater Fund comprises miscellaneous revenue, however the theatre is not in operation at this time. The Recreation Fund revenue source comes from Charges for Services – a charge to users of the services, such as part rental fees, softball, football, and other community sport activities that the City oversees and provides to the community. The Community Pool fund receives about half or 53% of its total revenue from property taxes and the remaining revenue comes from a charge to people that use the pool. Both the Recreation and Community Pool funds are subsidized by the General Fund if revenues are not sufficient to cover the expenditures incurred in these funds. This is a priority of the City Council – to provide recreational activities for the community at subsidized prices.

REVENUE

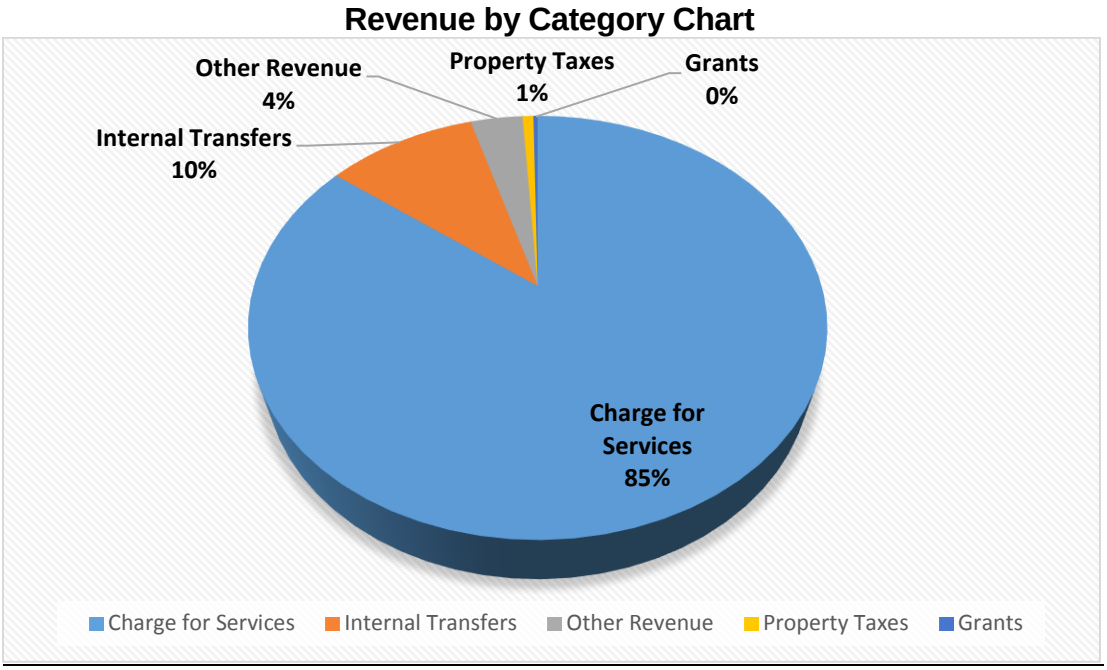
Revenue by Fund

Department	Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Public Works	Sewer	6,117,138	6,339,785	$ 6,673,858	61%
Public Works	Water	3,172,640	3,414,220	3,070,933	28%
Public Works	Sewer Capital Reserve	-	-	356,200	3%
Public Works	Water Capital Reserve	500,000	500,000	228,555	2%
Public Works	Sewer Rate Stabilization	3,473	-	5,000	0%
Community Services	Town Theater	5,055	4,980	-	0%
Community Services	Recreation	309,120	293,519	380,822	4%
Community Services	Community Pool	330,955	153,208	150,035	1%
		$10,438,381	**$ 10,705,712**	**$ 10,865,403**	**100%**

Revenue by category or type of revenue indicates that 85% of the revenue comes from Charges for Services for the Enterprise Funds. Charges for Services come from the utility rates charged to the almost 5,000 customers that the City provides both water and sewer services.

Revenue by Category

Category	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Charge for Services	9,008,413	9,368,900	$ 9,276,094	85%
Internal Transfers	1,196,000	826,172	1,095,913	10%
Other Revenue	137,472	403,024	382,761	4%
Property Taxes	70,286	70,697	79,435	1%
Grants	26,210	36,919	31,200	0%
	$10,438,381	**$ 10,705,712**	**$ 10,865,403**	**100%**



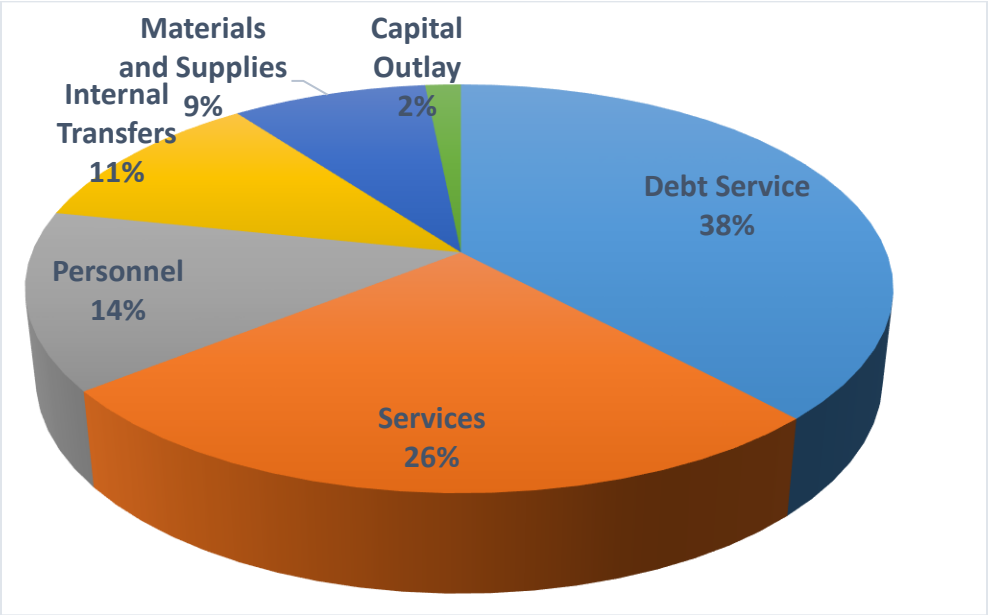
EXPENDITURE

As shown in the table below, 92% of the expenditure budget comprises the Sewer and Water utility funds.

Expenditure by Fund

Department	Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Public Works	Sewer	5,814,235	6,479,773	$ 6,673,858	63%
Public Works	Water	2,779,775	3,411,957	3,070,933	29%
Public Works	Water Capital Reserve	-	-	270,000	3%
Community Services	Town Theater	14,596	24,384	12,666	0%
Community Services	Recreation	268,494	348,262	380,822	4%
Community Services	Community Pool	227,643	265,487	224,347	2%
		$ 9,104,743	**$ 10,529,863**	**$ 10,632,626**	**100%**

Expenditures by Category



Additionally, 38% of the expenditure budget is used to pay for debt service. The Sewer Fund debt service budget equates to 52% of their budget and the Water Fund debt service comprises 20% of their total budget. The Sewer Fund carries a significant amount debt and the rate payers pay about $100 per month for sewer service in order to generate sufficient funds to pay for this debt. In 2007 the City borrowed $57.5 million to build a new state of the art wastewater reclamation plant. The plant is currently capable of treating 2.1MGD of sewer and was built to provide for expected growth in the City and can be expanded to treat 2.8MGD if necessary without major construction.

Expenditure by Category

Category	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Debt Service	$ 3,966,627	$ 4,044,877	$ 4,044,921	38%
Services	2,395,542	2,876,431	2,788,648	26%
Personnel	1,035,087	1,337,942	1,492,264	14%
Internal Transfers	775,833	1,257,114	1,225,252	12%
Materials and Supplies	817,815	890,248	914,614	9%
Capital Outlay	113,839	123,250	166,928	2%
	$ 9,104,743	**$ 10,529,862**	**$ 10,632,627**	**100%**

Debt Service Budget

Debt Service Amounts	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget
Sewer	$ 3,380,462	$ 3,444,456	$ 3,444,500
Water	586,165	600,421	600,421
	$ 3,966,627	**$ 4,044,877**	**$ 4,044,921**

The next highest expense budget category is Services. The Sewer Wastewater Reclamation Plant is operated under a 10-year contract (which will end in FY 2020) with American Water. Their contract requires the City to provide for a CPI increase each fiscal year and following is the contract amount covering three fiscal years. The contract amount comprises 22% of the total Sewer budget.

Sewer Plant Contract

	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget	
Plant Contract	$ 1,390,565	$ 1,443,324	$ 1,457,141	22%

Sewer/Reclamation Plant

The Sewer Fund revenue budget for FY 2016-17 is just over $6.7 million. The Sewer Development Impact Fee fund is incorporated into the budget with the plan to use $312,000 of these funds. Additionally, the 2016-17 Budget includes a proposed 3% rate increase for half of the year, which increase is anticipated to become effective January 1, 2017, after the City completes the process required by Proposition 218, and which is expected to change the rate from $92.29 per resident per month to $100.00/resident/month.

Expenditures in FY 2016-17 are budgeted at just under $6.6 million, and incorporates an increase of 2% in the Wastewater Reclamation Plant contract with American Water, which will equal $1.46 million. The expenditure budget also includes almost $440,000 for major equipment repairs and replacement items, such as the replacement of the membrane structure. The budget also includes increases associated with the increase in cost for utilities and personnel.

Water Operating

The Water Fund revenue budget for FY 2016-17 is just over $3.0 million, a reduction of about $400,000 from last fiscal year due to water conservation measures. Though conservation measures are required and needed to conserve water during a time of drought, this also causes the meter base revenues to drop and the Water Fund is experiencing a drop in revenues. However, the revenue account also incorporates a 3% increase in the rates for one half of the year as the water rate increases are being undertaken concurrently with the sewer rate increases, which as stated earlier, are progressing through a Proposition 218 process that is expected to be completed during the first half of FY 2016-17 and take effect close to January 1, 2017. The proposed monthly minimum bill for a residential unit is expected to change from the current rate of $37.99 to $39.13.

Expenditures for FY 2016-17 are also budgeted at close to $3.0 million. The proposed budget includes $80,000 to cover a new meter reader staff position. This position is needed to support the ongoing demands to read the water meters which is conducted each week for the almost 4,000 customers. Other cost increases include the cost to replace fire hydrants and update the water master plan. Further, additional cost increases include the cost for water delivery, utilities and personnel.

Water and Sewer Utility Rates

The following table compares the current minimum water and sewer bill to the proposed new rate, changing the minimum bill from $130.28 per month to $139.13, an $8.85 per month increase.

Utility Rates:	Current 2015-16	Proposed 2016-17
Water	$ 37.99	$ 39.13
Sewer	92.29	100.00
	$ 130.28	**$ 139.13**

SPECIAL REVENUE

REVENUE

The following table provides a summary of the revenue budget for the Special Revenue Funds. As can be seen, the Development Impact Fee Funds comprise the highest percent of the total revenue budget at 31%, next are the Public Transit funds and Street Maintenance – Gas Tax funds at 20% of the total Special Revenue – revenue budget. Revenues are expected to remain relatively stable compared to the FY 2015-16 Budget, however, they are expected to decline by over $1 million compared to FY 2014-15 Actual amounts. New development increased significantly in FY 2014-15 with a new development called “The Bridges” that over the next 10 years will build close to 800 new homes. In FY 2014-15 the economy perked up and development activity was very strong. This level of activity is expected to decline to 51 new building permits and no new commercial permits issued in FY 2016-17, down from 75 new residential building permits and 500 SF of commercial permits issued in FY 2014-15. Development impact fees are charged for each new building permit and can up to be more than $12,000 per permit issued.

Revenue Budget by Fund

Department	Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Capital	Development Impact Fees	1,544,801	576,893	655,576	31%
Public Works	Public Transit- Art 8c	495,429	395,662	420,000	20%
Public Works	Street Maintenance-Gas Tax	406,016	414,690	415,190	20%
Community Services	Veterans Memorial District	184,636	166,930	182,140	9%
Finance Department	CDBG	157,784	334,866	114,800	5%
Public Works	Local Transportation- Art 8a	86,237	143,200	106,544	5%
Public Works	Solid Waste	102,730	104,764	105,532	5%
Public Works	NPDES - Storm Water	28,939	44,413	48,035	2%
Public Works	Bike Path - Art 3	30,122	34,875	35,443	2%
Planning and Comm Devel	Affordable Housing	168,970	14,500	14,500	1%
Finance Department	Public Education in Govt	12,814	6,900	$ 6,900	0%
		$ 3,218,478	**$ 2,237,693**	**$ 2,104,660**	**100%**

The next highest categories, Public Transit and Street Maintenance are expected to remain stable and consistent with previous years. Public Transit funds are allocated to the City, based on the number of residents that reside in the City, from the Ventura County Transit Authority and are used to fund the public transit system in the City. The Street Maintenance Fund is funded primarily from the Gas Tax, however, the City's General Fund contributes $30,000 a fiscal year to support this funds activity. This fund is used to maintain the City's streets, trees and sidewalks. The Veterans Memorial District is funded primarily from property taxes and the CDBG fund is a Federally funded grant that mainly covers fire safety trucks and equipment. Further, Solid Waste is funded by a fee charged to the City's utility customers and has a base rate of $1.25 per equivalent dwelling unit. The service covers the cost to discard hazardous waste and provide special clean up days in the City.

Revenue Budget by Category

Category	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Impact Fees	1,521,384	571,117	651,576	31%
Grants	649,846	733,712	593,862	28%
Property Taxes	543,506	543,970	556,087	26%
Internal Transfers	141,607	202,244	115,400	5%
Charge for Services	94,210	91,534	91,803	4%
Other Revenue	237,998	62,616	62,664	3%
Franchises	29,927	32,500	33,268	2%
	$ 3,218,478	**$ 2,237,693**	**$ 2,104,660**	**100%**

The highest source of revenue comes from Impact Fees, as a result of development activity, at 31% of the Total Special Revenue – revenue budget, following by Grants at 28%. Grants mainly come from two sources with the first coming from Ventura County Transportation Council (VCTC). VCTC provides grant funds to use for transit services, posted under the Transportation Fund – Article 8c and street improvement funds to use for street and sidewalk repairs posted to the Local Transportation Fund – Article 8a. The second source of grants comes from the Community Development Block Grant (CDBG) program and have been used to pay for fire trucks and fire squad trucks. The current budget will be used to make a lease payment on a fire truck purchased in 2014.

EXPENSE

Expense Budget by Category

Category	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Internal Transfers	742,639	1,477,012	1,083,752	42%
Services	799,866	834,140	807,195	32%
Personnel	339,152	439,786	471,013	18%
Materials and Supplies	78,605	291,775	135,942	5%
Lease Payment	$ 154,509	$ 334,866	$ 57,400	2%
Capital Outlay	-	35,000	-	0%
	$ 2,114,771	**$ 3,412,579**	**$ 2,555,302**	**100%**

As shown in the above table, 42% of the expense budget for the Special Revenue Funds is used to make internal transfers. Internal transfers are used, particularly in the Development Impact Fee funds, to cover capital improvements identified in the Capital Program budgets or to cover the payment of debt service in the Sewer Fund. FY 2016-17 indicates that almost $1.1 million of development impact fees will be used to pay for capital projects or the payment of debt service. Services is the next highest expense budget category at 32% or just over $807,000 in the FY 2016-17 Budget. Services mainly cover the cost for VCTC transit services, currently budgeted at $420,000, contract services and street lighting expenses. A large portion of the Personnel cost that comprises 18% of the total budget or $471,000 in FY 2016-17 will be mainly used in the Street Maintenance Fund. Public Works staff are used to maintain the streets, trim trees and repair sidewalks throughout the City and this cost is charged to the Street Maintenance Fund.

SPECIAL ASSESSMENT DISTRICTS

REVENUE

Special Assessment funds comprise 8% of the Total Citywide Revenue Budget and consists of twenty-seven Landscape and Lighting Districts, nine Storm Drain Districts and five Community Facility Districts. The FY 2016-17 Special District budgets total $2.3 million in revenues to support the total expense budget of almost the same amount at $2.2 million. Revenues for the Landscape & Lighting, Storm Drain and Community Facilities Districts are generated from property assessments that are levied on residents that reside and benefit from the district. On an annual basis, the assessments imposed on a district are evaluated and updated based on the estimated expenditures needed to operate and maintain the district. The updated assessments are limited to a maximum amount that can be charged and a comparison is made to ensure these limits are maintained.

Landscape & Lighting and Storm Drain districts are formed by property owners in order to generate a revenue source (property assessment) that can be used to maintain the landscape and storm drains associated with a particular development. Community Facility Districts are formed based on large infrastructure needs, such as a new school, new roads, parks, water and sewer lines, associated with a new development. Once the CFD is formed, the City will work with the developer to generate funds by issuing new debt (Special Tax Bonds) that can

be used to pay for these large infrastructure items. The property owners that reside within a CFD are assessed a special tax that is used to pay for the annual debt service on the bonds.

The major costs associated with a Landscape and Lighting district include landscape services (provided under contract with a landscaping firm), water usage and electricity for street lights. Storm Drain districts operate similar to a Landscape and Lighting district and also were formed based on voter approval and are assessed each fiscal year based on an updated budget and within the maximum amount allowed. Costs associated with a Storm Drain district include landscape services and staff time to properly maintain the storm drain. The new assessments developed for each district are allocated to the property owners that reside within the district based on their equivalent dwelling unit.

Revenue Budget by Fund

Department	Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Finance	Community Facility Districts	765,275	903,254	1,507,385	65%
Public Works	Landscape and Lighting Distric	378,153	330,244	392,990	17%
Public Works	Storm Drain Districts	270,507	263,593	269,581	12%
Finance	Levee Reserves	135,521	133,895	133,895	6%
		$ 1,549,456	**$ 1,630,986**	**$ 2,303,851**	**100%**

Community Facility Districts budget is also developed each fiscal year however the budget is based on the amount that is needed to cover debt service on the bonds issued by the CFD. The assessments are allocated to the property owners that reside within a CFD based on the square footage of their home.

The new assessments that are developed each fiscal year are provided to the Ventura County Assessor's Office for them to include on the appropriate property tax bill for the property owner. These funds are collected and posted to the appropriate district and used according to the approved budget developed for the particular district.

Revenue Summary Budget by Category

Category	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Property Taxes	1,279,870	1,453,558	2,133,005	93%
Internal Transfers	213,188	175,004	168,346	7%
Other Revenue	56,398	2,424	2,500	0%
	$ 1,549,456	**$ 1,630,986**	**$ 2,303,851**	**100%**

Further, as shown above, 93% of the total revenue comes from property taxes, the main source of revenue for these funds. CFD's comprise 66% of the total Special District expense budget while the Landscape & Lighting and Storm Drain districts comprise 20% and 12%, respectively.

EXPENDITURES

Combined Expenditure Budget by Fund Type

Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Community Facility Districts	790,158	700,972	1,507,385	69%
Landscape and Lighting Districts	354,544	469,129	428,404	20%
Storm Drain Districts	251,147	286,192	256,588	12%
	$ 1,395,849	**$ 1,456,293**	**$ 2,192,377**	**100%**

The largest portion of the expense budget, at 67%, is used to pay for debt service that is associated with the CFD's.

Combined Expenditure Budget by Category

Category	FY 2014-15	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
Debt Service	$ 462,626	$ 660,951	$ 1,477,085	67%
Services	500,365	331,209	293,048	13%
Internal Transfers	272,095	263,086	256,798	12%
Materials and Supplies	81,060	152,928	123,119	6%
Personnel	79,703	48,119	42,327	2%
	$ 1,395,849	**$ 1,456,293**	**$ 2,192,377**	**100%**

Additionally, CFD#5 issued new Special Tax Bonds, 2015 Series, that totaled $17.155 million in fiscal year 2015-16 and is the reason for the more than $800,000 increase in debt service shown in FY 2016-17. Property taxes are also higher by almost $700,000. The new debt issued under CFD #5 will be used for a new subdivision called "Heritage Valley Parks – Improvement Area A". The new bonds will be paid back over a 19-year time line with debt service averaging $1 million a fiscal year.

Summary Community Facility District Expenditure Budget

Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Budget	% of Total Budget
CFD #1	201,556	198,518	$ 203,770	14%
CFD #2	81,239	80,361	80,470	5%
CFD #3	185,944	186,841	187,595	12%
CFD #5	310,889	21,304	823,230	55%
CFD #6	10,531	213,948	212,320	14%
	$ 790,159	**$ 700,972**	**$ 1,507,385**	**100%**

The total CFD expense budget is $1.5 million with CFD#5 making up 55% of this total amount, posting a budget of $823,000. Again this is a large increase from FY 2015-16 as a result of issuing new special tax bonds as noted above.

CAPITAL PROJECTS/IMPROVEMENTS

Capital projects in FY 2016-17 were incorporated into the budget as long as funding was available to support the project. The total for all funds combined equaled $2,092,000 and below is a list of the projects. These projects are considered nonrecurring capital expenditures and no major effect on operating costs are anticipated in the current budget, though future budgets will incorporate operating costs savings as a result of the two water line replacement projects. The largest projects pertain 1) Improvements for Two Rivers Park, a 10-acre parcel dedicated to the City by the developer to use for a park, with funding to

come from a developer in lieu fee in the amount of $1,000,000, which is payable pursuant to a development agreement. The improvements to be made are currently under review and will be determined at a later date. 2) The Mountain View Signal project was budgeted for $300,000 and is a carry-over project that is scheduled to be completed in Fiscal Year 2016-17. 3) An Arterial and Major Collector project with $254,000 allocated in the budget will be funded by both a State Surface Transportation Local Program grant and the Street Fund. And finally, 4) The Design of Well #9 with $200,000 placed in the budget to cover this cost with funding to come from the Water Development Impact Fee Fund. Several smaller capital projects are also included in the budget and following is a summary of the projects.

Capital Project List

Dept	Project Title	Budgeted Amount	Funding Source
Parks	Two Rivers Park Improvements	$ 1,000,000	Developer (Park DIF)
Streets	Mountain View Signal	300,000	Local Transportation and DIF's
Streets	Arterial and Major Collector Rehab	254,000	STPL Grant and TDA Fund
Streets	Pavement Management Plan	13,000	Transportation DIF
Public Works	Public Works – New Work Truck	55,000	Public Works Facilities DIF
Water Delivery	Well #8 Rehabilitation	35,000	Water Replacement
Water Delivery	Well #9 Design	200,000	Water DIF
Water Delivery	SCADA System Replacement	35,000	Water Replacement
Water Service	New Fire Hydrants	50,000	Water Replacement
Water Delivery	Central Ave Water Line Replacement	75,000	Water Replacement
Water Delivery	Fifth Ave Water Line Replacement	75,000	Water Replacement
	Total	**$ 2,092,400**	

The City continues to experience new growth with both residential and non-residential build-out not expected until Year 2045. The City's 90-acre business park is 20% complete and new businesses continue to be interested in building in Fillmore and further making the move to relocate here. Developer Impact Fee revenue continues to exceed the budget

with FY 2015-16 budgeted at just over $576,000 and actual fees posted at almost $990,000. The current year budget is based on 51 new residential and no new non-residential, however, this is conservatively estimated and impact fees from a new business could be received.

Development Impact Fee Funds	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimate	FY 2016-17 Budget	% of Total Budget
Water	282,856	281,557	356,960	241,485	37%
Sewer	533,014	3,409	309,096	131,500	20%
Public Facilities	106,057	120,600	120,923	130,254	20%
Storm Drain	234,472	77,232	77,634	81,600	12%
Transportation	159,677	94,095	94,160	43,197	7%
Fire	7,667	-	30,620	$ 27,540	4%
Parkland	221,058	-	415	-	0%
	$ 1,544,801	**$ 576,893**	**$ 989,808**	**$ 655,576**	**100%**

The following table summarizes the projects by category – Parks, Streets, Water or Public Works Equipment – and provides the source of funding for the project. The biggest category comes from Parks at $1 million with full funding to come from the Park developer in lieu fee as described above.

			Funding Sources							
Project Category	FY 2016-17 Budget	% of Total Budget	Park Devel Impact Fees	Transp Develop Impact Fees	Transp Developmnt (TDA) Funds	Water Replacement/ Reserve Fund	Water Devel Impact Fees	Surface Transp Prog Local (STPL) Grant	Facilities Devel Impact Fees	Total
Parks	$ 1,000,000	48%	$ 1,000,000							$ 1,000,000
Streets	567,000	27%		300,000	67,000			200,000		567,000
Water	470,000	22%				270,000	200,000			470,000
PW Equip	55,000	3%							55,000	55,000
	$ 2,092,000	**100%**	**$ 1,000,000**	**$ 300,000**	**$ 67,000**	**$ 270,000**	**$ 200,000**	**$ 200,000**	**$ 55,000**	**$ 2,092,000**

SUCCESSOR AGENCY

The FY 2016-17 Redevelopment Successor Agency Budget is $1.97 million and continues the State-mandated practice of ending the redevelopment activity in California. Funds are budgeted for recognized obligations approved by the Successor Agency Board (City Council), the multi-agency Oversight Board, and the State Department of Finance. Those recognized obligations include debt service on tax allocation bonds and the maintenance of properties formerly acquired with redevelopment funds.

Successor Agency Fund

Account Type	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Budget
Revenue	3,195,050	4,081,000	1,969,675
Expenditure	2,728,243	4,094,618	1,969,675
	$ 466,807	**$ (13,618)**	**$ -**

The Successor Agency fund budget decreased by more than half in FY 2015-16 compared to FY 2015-16, changing from $4.1 million to just under $2 million, as a result of refinancing $37.5 million of Tax Allocation Bonds with lower cost bonds. The estimated savings over the next 14 years, the maturity schedule on the new issue, is $6.4 million on a nominal dollar basis. The average interest rate yield changed from 4.95% to 2.57% making it an exceptional time to refund the prior 2005 Series A and 2006 Series A Tax Allocation Bonds with new 2015 Series A Tax Allocation Bonds.

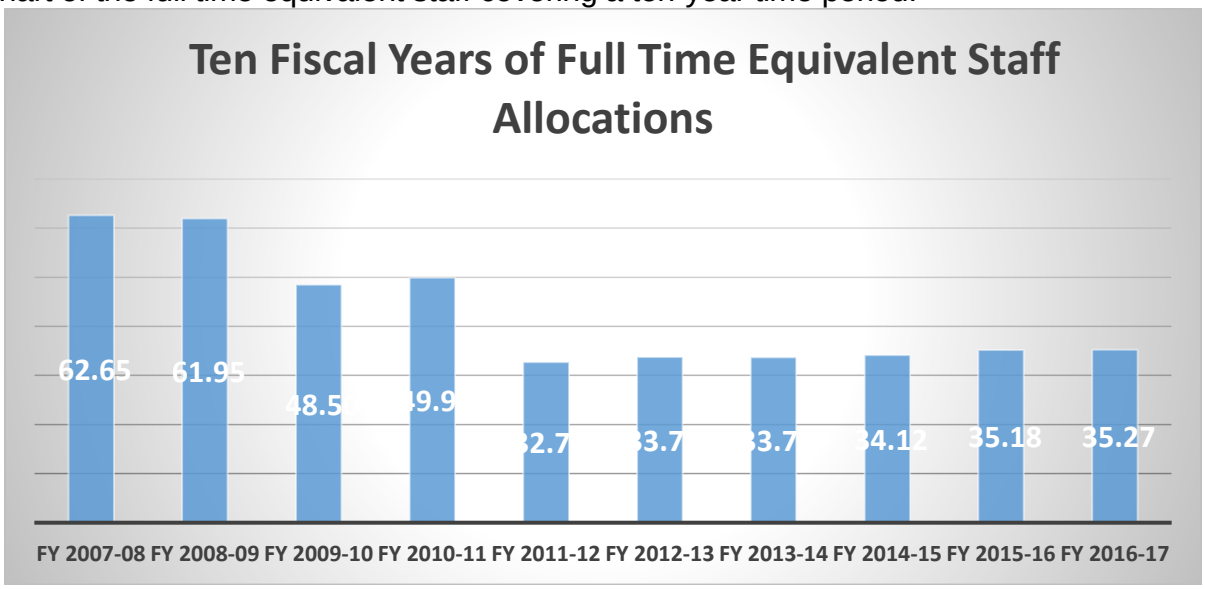
CITYWIDE STAFFING

Ten Year Staffing History

Department	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
City Administration	1.22	1.22	0.98	0.98	1.03	1.28	1.28	1.24	0.49	0.49
Resources/Deputy City Clerk	0.85	0.65	0.91	0.91	0.60	0.60	0.60	0.60	1.05	1.05
Finance	4.47	4.47	2.20	2.20	2.20	3.63	3.76	3.76	3.12	3.12
Planning & Community Development	4.36	4.36	5.51	5.51	2.35	2.00	2.50	3.00	4.01	3.51
Public Works	33.40	32.90	25.70	27.10	15.80	15.22	13.41	13.26	12.36	12.95
Community Services	12.19	12.19	4.19	4.19	3.17	3.42	4.58	4.68	6.57	6.57
Police	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Fire Protection	4.66	4.66	7.51	7.51	6.08	6.08	6.08	6.08	6.08	6.08
Total Full Time Equivalent	**62.65**	**61.95**	**48.50**	**49.90**	**32.73**	**33.73**	**33.71**	**34.12**	**35.18**	**35.27**
Percentage Change by Fiscal Year		**-1%**	**-22%**	**3%**	**-34%**	**3%**	**0%**	**1%**	**3%**	**0.3%**

The City of Fillmore experienced the great recession in Fiscal Years 2009-2010, similar to other cities in California, and as a result of a major downward spiral in available revenues, the City took major steps to minimize expenditures and this included the layoff of staff. At a high point in FY 2007-08, employment was at its highest with 62.65 full time equivalent staff. As the recession hit and reserves dwindled, the City continued to reduce staff each year and reached an all-time low in FY 2011-12 when total FTE's were 32.73. In just four years, almost half of the staff were laid off. However, as the recession ended and revenues started to come back, the City started to rehire the many vacancies that existed after the layoffs, starting with critical management positions to ensure the City could provide the leadership needed to implement core services to the community. General Fund revenue mainly comes from property taxes and sales taxes, and all improved tremendously over the last five years. Since the all-time low in FY 2011-12 and with the turn-around in revenues, the City has been able to fill several vacant positions and now has 35.27 full time equivalent employees. This is an almost 8% increase or an addition of 2.54 FTE's since FY 2011-12. The City continues to be cautious in filling vacancies, and reviews each position carefully to ensure it can be funded with ongoing revenue

and is important to providing key services to the community before it is filled. Shown below is a chart of the full time equivalent staff covering a ten-year time period.



The changes in full time equivalent staff between Fiscal Year 2015-16 and Fiscal year 2017-18 comprise the following positions:

Position	FY 2015-16	FY 2016-17	Change in FTE
Engineer/Building Official	1.00	-	(1.00)
Meter Reader	-	1.00	1.00
Public Works Supervisor	0.91	1.00	0.09
	1.91	**2.00**	**0.09**

The changes equate to a new increase of .09 full time equivalent staff. The first change shown is the Engineer/Building Official position that initially entailed a full time position, however late in fiscal year 2015-16 the person that filled this position resigned and the City decided that based on the various types of skills needed to fill this position, a hired firm with various skilled engineers available to provide the needed services to the City was a better fit. The engineer position needed to be skilled in a multitude of areas, such as water distribution and pump station design and construction, street design and construction, and development engineering and consequently an engineering firm was determined be a better selection. Additionally, in FY 2016-17 a Meter Reader position was added. As the City grows and new customers are added, it was determined that a meter reader position was needed for the Water Department. Funding for this position will come from the Water Fees for Services. Further, the last change refers to increasing the Public Works Supervisor from a .91 full time equivalent position or working 1,885 hours in a fiscal year to a 1.0 full time position, working 2,080 hours in a fiscal

year. This increase was needed to provide the additional management and oversight needed for the Public Works department. Most of the funding to pay for this increase in cost will come from the Water Fees for Services.

EMPLOYEE COMPENSATION

MID-MANAGEMENT/MANAGEMENT AND UNREPRESENTED EMPLOYEES		ANNUAL STEPS 1-7						
Job Title	**Annual Hours**	**Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6**	**Step 7**
City Manager (Contract Employee)	2080	$184,624.00	-	-	-	-	-	-
Assistant City Manager	2080	$114,996.00	$120,744.00	$123,252.00	$129,420.00	$135,888.00	$142,680.00	$149,820.00
Fire Chief	2080	$114,996.00	$120,744.00	$123,252.00	$129,420.00	$135,888.00	$142,680.00	$149,820.00
Finance Director	2080	$114,996.00	$120,744.00	$123,252.00	$129,420.00	$135,888.00	$142,680.00	$149,820.00
Planning and Community Development Director	2080	$114,996.00	$120,744.00	$123,252.00	$129,420.00	$135,888.00	$142,680.00	$149,820.00
Municipal Services Director/City Engineer	2080	$114,996.00	$120,744.00	$123,252.00	$129,420.00	$135,888.00	$142,680.00	$149,820.00
Public Works Supervisor	2080	$81,215.00	$85,276.00	$89,540.00	$94,017.00	$98,718.00	$103,654.00	$108,837.00
Assistant Finance Director	2080	$75,229.00	$78,990.00	$82,940.00	$87,087.00	$91,442.00	$96,014.00	$100,815.00
Senior Planner	2080	$75,229.00	$78,990.00	$82,940.00	$87,087.00	$91,441.00	$96,014.00	$100,815.00
Fire Captain	2080	$68,949.00	$72,396.00	$76,016.00	$79,817.00	$83,808.00	$87,998.00	$92,398.00
Human Resources Director/Deputy City Clerk	2080	$67,544.00	$70,921.00	$74,467.00	$78,190.00	$82,100.00	$86,205.00	$90,515.00
Building Inspector/Code Enforcement	2080	$66,519.00	$69,845.00	$73,337.00	$77,004.00	$80,854.00	$84,897.00	$89,142.00
Fire Engineer (Safer)	2080	$54,848.00	$57,601.00	$60,481.00	$63,505.00	$66,680.00	$70,014.00	$73,515.00
Community Services Supervisor	1885	$51,550.00	$54,127.00	$56,833.00	$59,675.00	$62,659.00	$65,792.00	$69,082.00
Finance Administrator	2080	$51,282.00	$53,846.00	$56,538.00	$59,365.00	$62,333.00	$65,450.00	$68,723.00
Information Technology Technician	2080	$36,254.00	$38,067.00	$39,970.00	$41,969.00	$44,067.00	$46,270.00	$48,583.00
Administrative Assistant (Confidential)	1885	$35,378.00	$37,147.00	$39,004.00	$40,954.00	$43,002.00	$45,152.00	$47,410.00

CLASSIFIED/REPRESENTED EMPLOYEES		ANNUAL STEPS 1-5				
Job Title	**Annual Hours**	**Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**
Senior Maintenance Worker	2080	$43,524.28	$45,699.89	$47,985.67	$50,384.29	$52,904.45
Planning Tech	1885	$40,156.65	$42,164.47	$44,272.69	$46,486.30	$48,810.64
Maintenance Worker II	2080	$39,466.84	$41,440.49	$43,513.56	$45,689.17	$47,973.38
Maintenance Worker I	2080	$37,607.93	$39,489.77	$41,463.43	$43,536.52	$45,713.66
Finance Technician	1885	$34,794.04	$36,532.65	$38,359.30	$40,277.25	$42,291.11
Fiscal Asst II	1885	$34,794.04	$36,532.65	$38,359.30	$40,277.25	$42,291.11
Meter Reader	2080	$33,510.66	$35,274.37	$37,130.92	$39,085.18	$41,142.29
Facilities Maintenance Worker	2080	$32,646.26	$34,278.71	$35,991.76	$37,793.04	$39,682.52
PW Admin Clerk	1885	$31,120.49	$32,676.51	$34,310.32	$36,025.84	$37,827.14

PART-TIME UNREPRESENTED EMPLOYEES		HOURLY RATE	
Job Title		**Min**	**Max**
Active Adult Coordinator		$17.00	
Administrative Assistant		$18.00	
CATV Coordinator		$15.00	
Civilian Police Officer		$20.55	
Draftsperson/Engineer		$20.00	$21.00
Engineer		$33.75	
Engineering Inspector		$45.15	
Finance Admin		$35.00	
Financial Analyst		$57.20	
Fiscal Assistant I		$15.75	
Janitor		$10.00	$12.00
Office Aide		$10.00	$12.00
Pool Lifeguard I		$10.00	
Pool Lifeguard II		$12.00	
Pool Manager		$14.00	$15.00
School Crossing Guard		$10.00	
Senior Center Nutrition		$11.00	
Sidewalk Grinder/Maintainer		$13.00	

PAID FIRE VOLUNTEER PERSONNEL	HOURLY	PER SHIFT
Job Title		
Volunteer FF/EMT		$54.63
Volunteer Paramedic		$250.00
CERT Program Instructor	$45.75	
Safety Movie Officer	$60.00	
Vacation/Relief Fire Captain		$600.00
Vacation/Relief Fire Chief (non		$600.00

CALPERS REPORTABLE SPECIAL COMPENSATION	UNIT and/or DEPT. ELIGIBLE	AMOUNT PER PAY PERIOD
Uniform Allowance: 5 sets-shirts/pants, 1 set coveralls	Classified/Union Represented Maintenance Workers	$17.92
Educational Incentive: For completion of thirty (30) units of acceptable college credits, including 18 units required toward the employee's declared major, and are consistent with the position for which he/she is employed and are approved by the City Manager	All Classified/Union Represented Employees Meeting the Criteria	$42.00
Certification Pay: Grade II or Grade III Water Treatment Operator or Grade II or Grade III Water Distribution Opeartor	Classified/Union Represented Maintenance Workers	$45.00
Certification Pay: Playground Equipment Certificate	Classified/Union Represented	$45.00
Certification Pay: Pest Control Certificate	Classified/Union Represented	$45.00
Certification Pay: Back Flow Certificate	Classified/Union Represented	$45.00
Bi-Lingual Pay: Employees receiving a pass score on a bilingual proficiency test approved by the City and the Union. Total number member unit employees eligible to receive bilingual pay at any one time shall be nine (9) unit employees	All Classified/Union Represented Employees Meeting the Criteria	$42.00
Paying and Reporting the value of Employer Paid CalPERS Member Contributions for Management/Mid- Management Employees in accordance with Government Code Section §20636 (c) (4).	Unrepresented Management/Mid Management Employees (Classic CalPERS Members Only)	7% of base salary for misc and 9% of base salary for safety

STAFFING BENEFITS

The City of Fillmore provides benefits in addition to salary to all full-time employees. Part-time employees receive limited benefits as required by law.

Public Employee Retirement System (PERS):
The combined FY 2015-16 employer/employee PERS rates for staff working in excess of 1,000 hours per year are 23.24% of salary for Miscellaneous Plan employees and 46.76% of salary for Safety Plan employees. Employees contribute 5% of salary toward these rates.

FICA:
The City and all of its employees each contribute 6.2% of salary up to the maximum annual salary amount established by Federal statute.

Medicare:
The City and all of its employees each contribute 1.45% of salary.

Workers' Compensation:
Mandated Workers' Compensation coverage, provided to all employees and paid by the City, is 3.0% of salary for everyone except the Fire Chief and Fire Captains. The Workers' Compensation rate for the Fire Chief and Fire Captains is 5.5% of salary.

Medical, Dental, and Vision Insurance:
The City provides $4,668 annually to each full-time employee toward the cost of group medical, dental, and vision insurance. Additionally, the City provides $8,100 annually to each employee in cafeteria (flexible) benefits that can be used toward insurance costs or taken as additional salary.

Life Insurance:
The City pays for $50,000 of life insurance coverage for each full-time employee at a cost of $138 per year, with the exception of the City Manager. The contract between the City and the City Manager provides life insurance coverage at three times the annual salary. The City also provides and pays for separate Accidental Death and Dismemberment coverage for each full-time employee at a cost of $15 per year per employee.

Long-Term Disability:
The City provides long-term disability coverage for each full-time employee at an annual cost of 0.336% of salary.

The cost of employee benefits, in dollars and as a percentage of salary, is shown in the following chart:

	Salaries	Benefits	Total	Benefits as a % of Total
General Fund	$ 1,426,694	$ 874,425	$ 2,301,119	38%
All Other Funds	1,223,418	782,186	2,005,604	39%
	$ 2,650,112	**$ 1,656,611**	**$ 4,306,723**	

CITY DEBT

Fillmore has no General Obligation debt and, when possible, chooses to fund both operational and capital improvement activities on a pay-as-you-go basis. Outstanding City debt, as of June 30, 2016, is as follows:

Sewer Fund
The City issued revenue bonds in 2007 in the amount of $57,490,000 to fund replacement of its Water Reclamation (Sewer Treatment) Plant. The Plant replacement was mandated by the Los Angeles Regional Quality Control Board to improve the quality of treated effluent released into the Santa Clara River and to provide additional treatment capacity in anticipation of residential, commercial, and industrial development within the City and its Sphere of Influence. Debt service costs are built into the City's schedule of sewer fees. The outstanding principal balance for the revenue bonds as of June 30, 2016 is $54,975,000

Water Fund
In 2007, the City refinanced $7,480,000 in Water System Refunding Bonds that were initially borrowed to fund development and improvements to the City's potable water pumping, treatment, storage, and distribution system. Debt service costs are built into the City's water fees. The outstanding principal balance for the refunding bonds as of June 30, 2016 is $6,650,000

Lease-Purchase of Fire Engines
In 2014 the City entered into a lease-purchase agreement to replace a second fire engine. Annual payments in the amount of $57,291 will commence in FY 2016-17 and will end in FY 2021-22.

Former Fillmore Redevelopment Agency
The former Fillmore Redevelopment Agency maintained debt in order to accelerate projects to address blight and to legally qualify to receive tax increment funds. Upon dissolution of the redevelopment agency in response to State legislation, debt service became a responsibility of the City's Successor Redevelopment Agency. Debt service funding is provided by the County of Ventura after approval by an Oversight Board and the State Department of Finance. The outstanding principal balance for the debt issuances as of June 30, 2016 is $37,515,000.

Community Facilities Districts
The City has established five community facilities districts for which property owners voted to tax themselves for public improvements associated with land development projects. The City bears no financial risk or responsibility for these debts.

PERFORMANCE MEASURES

The City for the first time implemented performance measure reporting in FY 2015-16 and are reported for the first time in the FY 2016-17 Adopted Budget. The measures continue to be

reviewed to ensure they are meaningful, valuable and appropriately measured to highlight areas where the City performs well, as well as those areas in which an evaluation is warranted.

FUTURE CHALLENGES

Although the local economy is improving, it is not expected that the City will experience the annual revenue growth it did prior to the recession from FY 2008-09. However, the City is not yet built-out and has room to grow and several areas designated for new development. Growth in development comprises a 1.3 million square foot business park plus an additional 1,580 new residential permits that the City expects to issue over the next ten plus years.

In the years ahead, as a result of expected new growth, the City will be faced with new challenges that will include maintaining added infrastructure, such as roads, sidewalks, trees and parks, and ensuring that adequate water and sewer needs are provided to a growing population. Additionally, public safety that includes police services and fire protection will also need to be provided to a larger population. These are added expenditures without adding the same level of revenues to support them.

Currently the City is experiencing revenue shortfalls in several funds and this added expense, as a result of added growth, will create an additional burden on these funds. These funds mainly include the Gas Tax or Street Fund that currently generates insufficient revenue to maintain the existing roads and sidewalks, the Community Pool and Recreation Funds are reliant on the General Fund to balance the expenditures and this could increase the burden on the General Fund.

Additionally, the following major issues will impact the City over the next five to twenty years:

1) *Sales Tax Sharing Agreements*: Sales tax sharing agreements that the City entered into in FY 2009 and 2010 continue to impact the General Fund sales tax revenue. The State of California allows cities to contract with companies that would find businesses willing to relocate to their City and the City would in turn share a portion of the additional sales tax that the new business generated and brought to the City with the company. These new businesses willing to relocate to another City are the type that would generate large amounts of sales tax revenue and this sales tax revenue would be reallocated from the previous City to the new City – a major revenue source for the new City. A key stipulation for the business that relocates to another City is that they must open an office or facility in the new City.

   The City of Fillmore entered into two agreements with two different companies to bring in a new business to the City. The two businesses that agreed to relocate to the City were SW Jet Fuel and So Cal Purchasing Group. However, the relocation of these two business were questioned by the previous City where the vendor was located (though they claimed that they relocated to Fillmore) and they sued the City of Fillmore. Both claimed that they relocated to the City of Fillmore, but there was no proof that they ever did. Meanwhile, $3.8 million of sales tax revenue was being reallocated from the previous City to the now

"new" City – Fillmore. The Board of Equalization, the State agency that administers and allocates the sales tax revenue to the multiple cities and counties in the State, ruled against the City of Fillmore and determined that a sales office never existed, and now the City must return this sales tax revenue back to the previous Cities. Currently, the City settled on one case (SW Jet Fuel) and a second case (So Cal Purchasing Group) is under appeal. The sales tax allocated to the City of Fillmore from these two vendors is substantial and totaled $3.8 million with $2.6 million allocated from SW Jet Fuel and $1.2 million allocated from So Cal Purchasing Group. The City has resolved the SW Jet Fuel case and will receive $2.0 million back (out of the $2.6 million that must be returned) from the company that was used to bring SW Jet Fuel to the City. This is the amount the City of Fillmore shared with the company based on the sales tax sharing agreement that was in place. To date, the City has received $1.8 million of the total $2.0 million and will receive the balance of $200,000 over the next eight quarters, starting with the first quarter of FY 2016-17. The net negative impact on the City of Fillmore Sales Tax revenue is $600,000 out of the total $2.7 million. Though the City's net share of the loss is $600,000, BOE will take back the full $2.7 million from the City's sales tax revenue and will mitigate these payments over 8 quarters (with payments equal to $337,500 per quarter) starting with the first quarter in FY 2016-17 and ending the last quarter in FY 2018-19.

The So Cal Purchasing Group is under appeal and expected to be resolved by end of FY 2016-17 with a ruling against the City. Out of the $1.2 million that the City received, $1.1 million was shared with the company that the City used to bring So Cal Purchasing Group to the City and the City expects to have these funds returned back to the City with the net negative impact on the City's sales tax revenue to be $100,000.

In both of these cases, the City of Fillmore has sufficient reserves to cover any negative impact on revenue and anticipates that this will not negatively impact the level of services provided to the community.

2) *Proposition 218*: The State of California requires a balloting process, which can cover a maximum time frame of five years, prior to implementing or increasing utility rates. The City operates two utilities – water and sewer - and underwent the last Proposition 218 process in August 2010 with effective dates of January 1, 2011 through December 31, 2015. Consequently, the last utility rate increase was in Year 2015. The City is now in the process of conducting a new Proposition 218 process to implement rate increases starting in January 2017 and will go through the end of the year 2021. Following is a summary of the process:

    1) The City develops the proposed rates to cover a maximum five-year time period.
    2) Provide written notices by mail to the property owners (includes all utility customers – owners and renters) that receive water and sewer services to explain the proposed new rates.
    3) A 45-day time period is required from the time the notice is mailed to the time a required public hearing is conducted (at a regularly scheduled City Council meeting) to allow the public to protest the proposed rates. At this same meeting, the protests will be tabulated to determine whether a majority oppose the proposed rates. A

majority is when 50% plus one out of the total utility customers protest against the proposed rate increases.

4) If a majority protest does not exist, the proposed rates can be considered by the City Council for adoption and the City Council can adopt an Ordinance to approve the new rates that will cover a five-year period.

Without the ability to increase rates puts the City in a negative situation with bond holders. Bond holders expect annual rate increases so that sufficient revenue can be generated to cover the annual debt service payment and comply with the debt service coverage ratio. The City has outstanding bonds for both the Water and Sewer funds and struggles to make the debt service coverage ratio on both of these bonds. The Sewer Fund, with annual debt service payments comprising more than 50% of the total operating budget, struggles the most and normally results in a coverage ratio of less than what it should be based on the bond covenant. The City hopes to implement new rates in January 2017 that will allow the City to meet the required coverage ratio.

Additionally, the new rate increases will also allow the City to generate sufficient revenue to meet ongoing operating expenditures and allocate funds to a reserve to cover future capital improvement projects.

3) *Public Employees Retirement System*: The California agency that administers the retirement system for public employees (PERS) claims that the City owes $3.6 million in an unfunded retirement liability. This was based on a CalPers actuarial valuation study. This includes both Miscellaneous and Safety employees and this amount is needed to fully fund the City's pension plan. The City is now required to pay on average between $300,000 and $400,000 a fiscal year over the next 20 years towards this unfunded liability.

Long-Term Financial Strategy Options

The goal over the next fiscal year is to achieve balanced budgets across all funds. Long-term financial planning is a hallmark of prudent financial management that enables the City to pro-actively prepare for the future. It is through long-term financial planning and strong leadership that has enabled the City to weather economic storms in the past and is expected to prepare us for the future. Through both the current budget process, staff has highlighted several areas where the City currently, and will continue into the future, to face challenges. Some of the Funds to be addressed are as follows:

Governmental Funds:
General Fund
Street Maintenance
Fund
Town Theatre Fund
Landscape and Lighting District Funds
Storm Drain District Funds

Enterprise Funds:
Recreation Fund
Community Pool Fund

Without these challenges being addressed, support from the General Fund is projected to increase. Staff will meet over the next several months to pro-actively strategize different options to increase revenue, decrease expenditures/expenses, and develop more efficient ways of operating.

Debt Service Schedule

TThe table below provides the debt service payments by fund and included in the budget for FY 2016-17. Total debt service to be paid is just over $6.3 million with the total debt associated with the Enterprise Funds (Sewer and Water Funds) comprising 51% of the total amount due. The City of Fillmore is responsible for administering the debt for the CFD's and Successor Agency, though the actual responsibility for this debt resides with the District or Successor Agency.

Debt Service Budget by Fund for FY 2016-17			
Fund	Principal	Interest	Total Payment
Sewer Fund - 2007 Revenue Bonds	$ 770,000	$ 2,669,206	$ 3,439,206
Water Fund - 2010 Refunded Revenue Bonds	275,000	295,887	570,887
CFD Funds - Special Tax Bonds	185,000	429,617	614,617
Successor Agency Fund - Tax Allocation Bonds	-	1,696,400	1,696,400
	$ 1,230,000	**$ 5,091,110**	**$ 6,321,110**

Citywide Goals

Citywide Goals for FY 2016-2017

On January 5, 2016, the City Council established seven broad Citywide Goals and adopted five Citywide Priorities for FY 2016-2017.

The following tables delineate City Council's Seven *Broad Goals*:

No.	City Council Goals
A.	Increase economic development in the City: • Complete the development of the Business Park • Implement The Retail Coach recommendations • Reopen the Downtown Theatre • Develop incentives for downtown development • Encourage tourism – Identify a niche • Add restaurants • Purchase vacant land Funding: General Fund
B.	Rebuild City infrastructure: • Replace old and outdated infrastructure • Repair sidewalks Funding: General Fund and Street Fund
C.	Implement energy efficiency solutions to lessen reliability on electricity and natural gas: • Install solar panels where appropriate • Increase the sale and use of reclaimed water Funding: Sewer Fund
D.	Improve City organization: • Replace old vehicles and/or develop and implement a proper maintenance program • Fully staff the City with competitive salaries and create a career development program • Increase General Fund cash reserves to $6 million • Create a 20% department savings to use for one-time items such as training and equipment. Funding: General Fund

No.	City Council Goals
E.	Maintain a strong commitment to safety: • Fire Safety: Ensure staff are properly trained and that equipment needs are funded and replaced as appropriate • Police Services: Research grants to assist in the fight against gangs and other criminal activities. Determine the needed tools that will assist in targeting high-risk youth and young adults to help crime prevention. Funding: General Fund
F.	Improve Community Facilities: • Develop a bus route to Santa Clarita and Moorpark • Design and construct an Amphitheater • Improve code enforcement activities that improve community cleanliness and reduce overcrowding • Implement an Affordable Housing – Housing Mix program • Reduce and/or eliminate gang issues • Add a Vocational Learning Center with training to work programs • Create and/or improve Parks and Recreation programs, add park fields and new locations • Improve the graffiti removal program • Enhance public communication with the use of the internet and social media Funding: General Fund, Street Fund, Transit Fund and Capital Funds
G.	Operate City government in a fiscally and managerially responsible and prudent manner: • Ensure that the City of Fillmore remains one of California's most desirable places to live, work, visit, recreate, and raise a family. Funding: All City Operating Funds

Citywide FY 2016-2017
Top Priorities

The following tables delineate City Council's *Citywide Top Five Priorities*.

No.	City Council Priorities
A.	Maintain a balanced budget, explore new revenue sources to obtain long-term financial stability and independence, and report back to City Council with recommendations. Funding Source: General Fund
B.	Further reduce Citywide water consumption to fully comply with new State of California requirements (to achieve a Statewide 25% reduction in potable urban water usage. Funding Source: Water Fund
C.	Fully develop the Business Park and encourage new businesses to relocate to the City of Fillmore. Funding Source: General Fund
D.	Maintain existing public safety service levels, including front-line police patrol services. Funding Source: General Fund
E	Implement and enhance environmental programs, including: protection of trees, increased solar power, and increased energy efficiency and other measures from the Climate Action Plan. Funding Source: General Fund, Street Fund and Sewer Fund

The City Council reconvened in January of 2016 to review the status of the above priorities, initially established in January 2015, and confirmed that these priorities would continue into the next budget cycle without any modification.

II. Budget User’s Guide

BUDGET USER'S GUIDE

Basis of Budgeting/Accounting

The City Manager presents the proposed fiscal year budget to City Council for review and adoption, which are consistent with Generally Accepted Accounting Principles (GAAP). All governmental funds are budgeted and accounted for using the modified accrual basis of accounting. Proprietary fund revenues and expenses are budgeted and recognized on an accrual basis. The budget differs from the annual financial reports issued by the City in three ways. 1) The budget does not show depreciation expense, 2) it does not show the value of employee leave balances, and 3) it includes principal payments on debt as a budgeted expenditure though on the financial statements, principal payments are treated as a reduction from the associated liability on the Balance Sheet. This is in line with traditional municipal budgeting conventions.

Operating appropriations lapse at the end of each fiscal year. The budgetary level of control for all governmental fund types is the fund level. The City Manager has the discretion to transfer appropriations between departments within a fund, but changes to appropriations or transfers between funds must be approved by City Council. Multi-year projects have been budgeted in the initial year of the project.

Budget Formulation and Process

Each year, the City of Fillmore strives to develop and adopt a balanced budget that serves as a guide for providing City services to the public. The budget contains general information regarding each City department and function, major objectives, prior year major accomplishments, a working financial plan, and financial projections going forward.

The City's fiscal year runs from July 1 to June 30. In February, the City Council adopts budget development guidelines that provide overall direction for development of the budget. Subsequent to the City Council's action in February, the Finance department issues budget development instructions to all departments. Departments are requested to identify the level of funding necessary to carry out current activities and programs and to develop cost estimates and justification for new and expanded programs, added staff, and new or replacement equipment items. The Finance Department, with assistance from the departments, also develops preliminary revenue projections during this period. Revenue projections continue to be refined up to the time that the City Council adopts the budget.

The City Manager and Finance Department staff conduct a series of budget review meetings during March and April with department heads to establish the level of funding that is to be recommended to the City Council. The City Manager also reviews revenue projections during this period. Based on that information, Finance Department staff develops a proposed budget for submission to the City Council.

A proposed budget for all operating and capital improvement funds is prepared and distributed to the City Council and department staff in mid-May. A budget study session

is conducted with the City Council during May of each year. City staff formally presents the proposed budget, as well as those items previously requested by departments that are not recommended for funding. Following public comments, the City Council provides direction to staff regarding any changes to the proposed budget.

In early June, the proposed budget, incorporating changes directed by the City Council, is submitted along with a staff report recommending adoption of a resolution approving the budget and establishing budget management guidelines for the forthcoming fiscal year. The adopted budget, which incorporates changes made by the City Council during the budget hearings, goes into effect on July 1.

Budget Implementation and Budget Transfers

Once the Budget has been adopted by City Council, the responsibility of implementing each department's budget lies with the department heads, with ultimate responsibility resting with the City Manager. Department heads are expected to operate their department within the appropriations established in the Budget. Budget transfers or budget appropriation amendments should be the exception, rather than the rule. In certain cases, however, requests are considered where events have occurred, which are unforeseen. (Further details with respect to budget transfers and appropriations can be found in the Fiscal Policy section at the end of this document.)

Appropriation Limit

The Gann Spending Limitation (Article XIIIB of the State Constitution) sets limits on the amount of tax revenues that the State and most local governments can appropriate within a given fiscal year. FY 1978-79 appropriations serve as the base for this limit, with adjustments being made annually to reflect increases in population, the cost of living, and financial responsibility transfers. Each year the City is required to adopt a Resolution establishing a limit on its appropriations of tax proceeds.

As can be seen by the following chart, that depicts six years of the Appropriation Limit calculation, the amount under the legal limit decreased in FY 2014-15, but now is increasing back to the FY 2013-14 and prior year levels. This decrease is primarily due to the release of four years of withheld sales tax by the Board of Equalization in FY 2013-14 and FY 2014-15. The release of sales tax funds has allowed the City to appropriate funds for much needed staffing increases, technology projects, and infrastructure projects in order begin to restore services to the public to pre-recession levels. Although tax proceeds subject to the limit are expected to increase in the next five years due to a continually improving economy and substantial residential and commercial development, it is expected that the City will continue to be well under the appropriation limit.

FISCAL YEAR	LEGAL LIMIT	APPROPRIATIONS SUBJECT TO THE LIMIT	AMOUNT UNDER
2016-17	$13,052,794	$5,642,646	$7,410,153
2015-16	12,290,486	5,613,127	6,677,359
2014-15	11,755,977	5,858,826	5,897,151
2013-14	11,667,569	4,528,195	7,139,374
2012-13	11,025,415	2,855,723	8,169,692
2011-12	10,560,439	3,097,711	7,462,728

Budget Calendar

The Budget Calendar was presented to City Council on March 25, 2016. The fiscal year budget process requires significant staff effort. The budget calendar is the first step in completing the fiscal year budget on time.

Documentation of a Budget calendar assists departments in preparing for the next fiscal year Operating Program Budgets process. The calendar is subject to change and is intended to be used as a general guideline.

The recommended budget calendar is as follows:

ACTIVITY	DATE(S)
City Council Goal Setting session	January 5, 2016
Preparation of draft (baseline) budget	March 25, 2016
Departmental preliminary budget requests are submitted to the City Manager	March 27, 2016
City Manager reviews departmental requests	March 28 - 29, 2016
City Manager meets with department heads to discuss the preliminary budget	April 8 and April 11, 2016
Preparation of the proposed budget	March - April 2016
Planning Commission reviews Capital Improvement requests for compliance with the General Plan	April 2016
Distribute proposed budget to the City Council/Successor Agency Board	April 26, 2016
Conduct one-on-one work sessions with the City Council/Successor Agency members	May 2 – May 4, 2016
City Council/Successor Agency Board conduct first reading/review of the FY 2016-17 proposed budget	May 24, 2016

ACTIVITY	DATE(S)
Tentative, if needed, City Council/Successor Agency Board meeting to discuss proposed changes and/or updates made to the FY 2016-17 proposed budget. Also adopt the GANN Limit resolution.	June 7, 2016
City Council/Successor Agency Board conduct second reading/review and adopt the FY 2016-17 proposed budget	June 14, 2016
No City Council meeting scheduled	June 28, 2016

Performance Measures

The City's Core Budget Team met with individual departments to introduce the concept and development of Performance Measures during FY 2015-2016 budget process in anticipation of implementing and reporting in the FY 2016-17 budget. There were basic guidelines that were followed related to the development of a mission statement, goals, objectives, and performance measures.

During the FY 2016-2017 budget process, performance measures were revisited by each department. Input started in January 2016, with documentation reviewed throughout the budget process period. Follow-up meetings were held to review the information provided by each department, as well as to improve their initial performance measures.

All departments spent a great deal of time with their current measures so that they are linked to both the City Council's Goals and Priorities. Performance Measures, organized by department, are provided as a tool to measure effectiveness and efficiencies of City operations.

Fiscal Policies Summary

Budget Policy

Good budgeting is a broadly defined process that has policy, managerial, planning, communication and financial dimensions. A good budget process is characterized by several essential features, such as a long-term perspective linked to broad organizational goals, budget decisions that focus on results and outcomes, and the promotion of effective communication with residents.

Adoption: Upon the presentation by the City Manager of a proposed budget document to the City Council, the City Council will call and publicize a Public Hearing. The City Council will subsequently adopt such budget, as it may have been amended, as the City's Annual Budget effective for the fiscal year beginning July 1.

Balanced Budget: The Operating Budget will be balanced with current revenues, greater than or equal to current expenditures/expenses.

Planning: The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to budget approval. This will allow adequate time for appropriate decisions and analysis of financial impacts.

Reporting: Periodic financial reports will be prepared by the Finance Director to enable the Department Managers to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented by the Finance Director to the City Council monthly. Such reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.

Budget Appropriations/Transfers Policy

Department Heads are expected to control the budget by program level within each fund. Department Heads also have discretion to exceed the budget of individual accounts within a program as long as the program budget is not exceeded. Flexibility is granted to facilitate management's ability to fulfill a department's operational mission and reduce the number of budget adjustments that would be required to control by individual account number.

Capital Improvement Program (CIP) Policy

Plans for acquiring capital assets should be part of, or consistent with, land use, transportation, or other long-range plans of the City. Capital projects are funded from development impact fees, capital improvement reserves available in the respective fund balance and grants obtained by the City.

Funding for capital projects typically relates to the function the asset will perform. For example, streets and roads projects are funded from Gas Tax or Developer Fees; City Hall, Library or recreation projects from the General Fund; water or wastewater projects are funded from their respective funds.

User Fee Policy

The City of Fillmore imposes fees and charges to users for City services, goods, and permits. These fees and charges can be set at 100 percent of full cost or subsidized by City funds. During the calculation of fees, staff verifies that fees and charges do not exceed the City's costs in providing the service or processing work. User fees and charges will be adjusted biannually to recover the full cost of services provided unless City Council determines that a subsidy from the General Fund is in the public's best interest.

Governmental Fund Balance Policy

This Fund Balance Policy establishes guidelines and procedures for allocating and reporting fund balance in the financial statements in accordance with GASB Statement No. 54.

The City will strive to maintain the General Fund undesignated fund balance at 40% of current year General Fund budgeted expenditures.

Fund Balance will be used only for emergencies, non- recurring expenditures, or major capital purchases that cannot be accommodated through current year savings.

Accounting Policy

The City's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). Governmental fund types (General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds), Agency Funds, and expendable trust funds are maintained via a modified accrual basis* of accounting. Proprietary fund types (Enterprise Funds and Internal Service Funds) and nonexpendable trust funds are maintained via an accrual basis** of accounting.

***Modified Accrual:** An adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

****Accrual Basis:** Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

Fixed Asset Replacement Policy

To establish guidelines by which funds are set aside for future purchases of equipment, spreading the cost out over the life of the asset being replaced so that large purchases do not impact a department's expense account all in one year.

Investment Policy

It is the policy of the City of Fillmore to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and complying with State Law and Investment Policy governing the investment of public funds.

Debt Policy

The purpose of this Debt Policy is to ensure that the City's bonded indebtedness is incurred and administered in a prudent financial manner.

(For the complete Policies, refer to the Fiscal Policies Tab, located at the end of the Operating Budget Book.)

Cost Allocation Plan

The purpose of this study is to identify the City of Fillmore ("City") central service department costs that provide an indirect benefit (hereafter referred to as "Allocable Costs") to the City's operating departments/divisions (hereafter referred to as "Allocation Cost Centers") and to distribute these allocable costs to the allocation cost centers in a fair and equitable manner.

Every year the City prepares an updated cost allocation plan to identify costs associated with providing certain central services to other City departments. These indirect service charges reimburse the administration and overhead services provided by General Fund departments, such as financial services, City Attorney, and Information Technology. The full cost allocation plan delineates the basis of allocation by department and can include total operating budget (except capital and debt), the number of full-time equivalent positions per department, specific number of requests or hours of service provided, etc. These costs are charged to the various operating departments/divisions by an interfund transfer as provided in the City's cost allocation plan.

The City uses a "double step-down" method, which is one of the five methods for allocating indirect costs described in the Cost Accounting Manual prepared by the Office of Management and Budget and is considered the most accurate and equitable of the five methods.

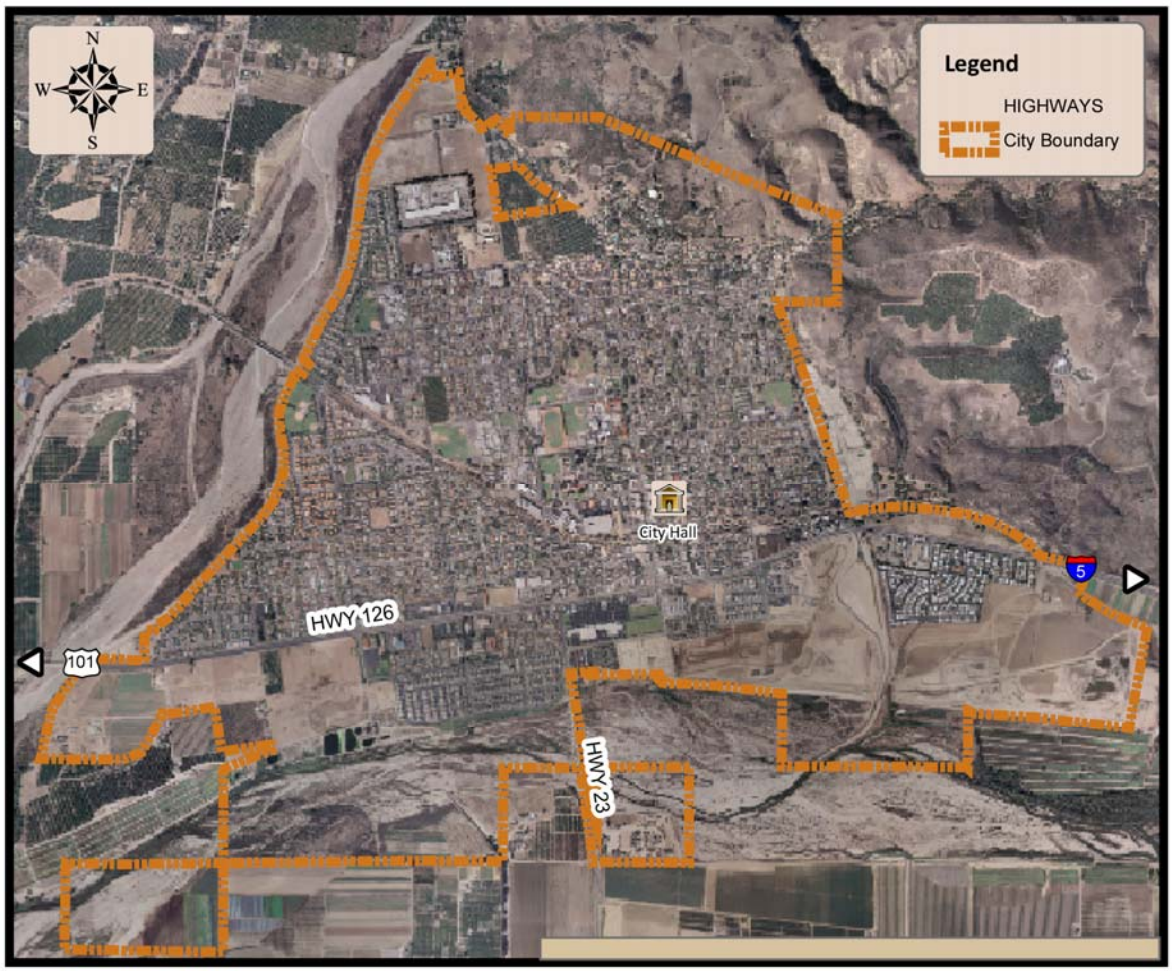
The "double step-down" method utilizes two steps to allocate indirect costs. In the first step, the Allocable Costs are identified and initially allocated to all departments (both central service departments and the Allocation Cost Centers) using the most appropriate distribution bases that represent the demand for indirect services. Next, a second allocation is made in which indirect costs allocated to central service departments in the first step are redistributed using the allocation percentages derived in the first step. The final step fully reallocates the indirect costs allocated to the central service departments in the second allocation to the Allocation Cost Centers to obtain the final central services cost allocation.

The final step utilizes the step-down approach to fully distribute Allocable Costs to the Allocation Cost Centers. The step-down approach utilizes a sequential method to close- out all first step costs allocated to central service departments on a priority basis. The sequence begins in a step-down fashion starting with the central service department providing the greatest benefit and concludes with the central service

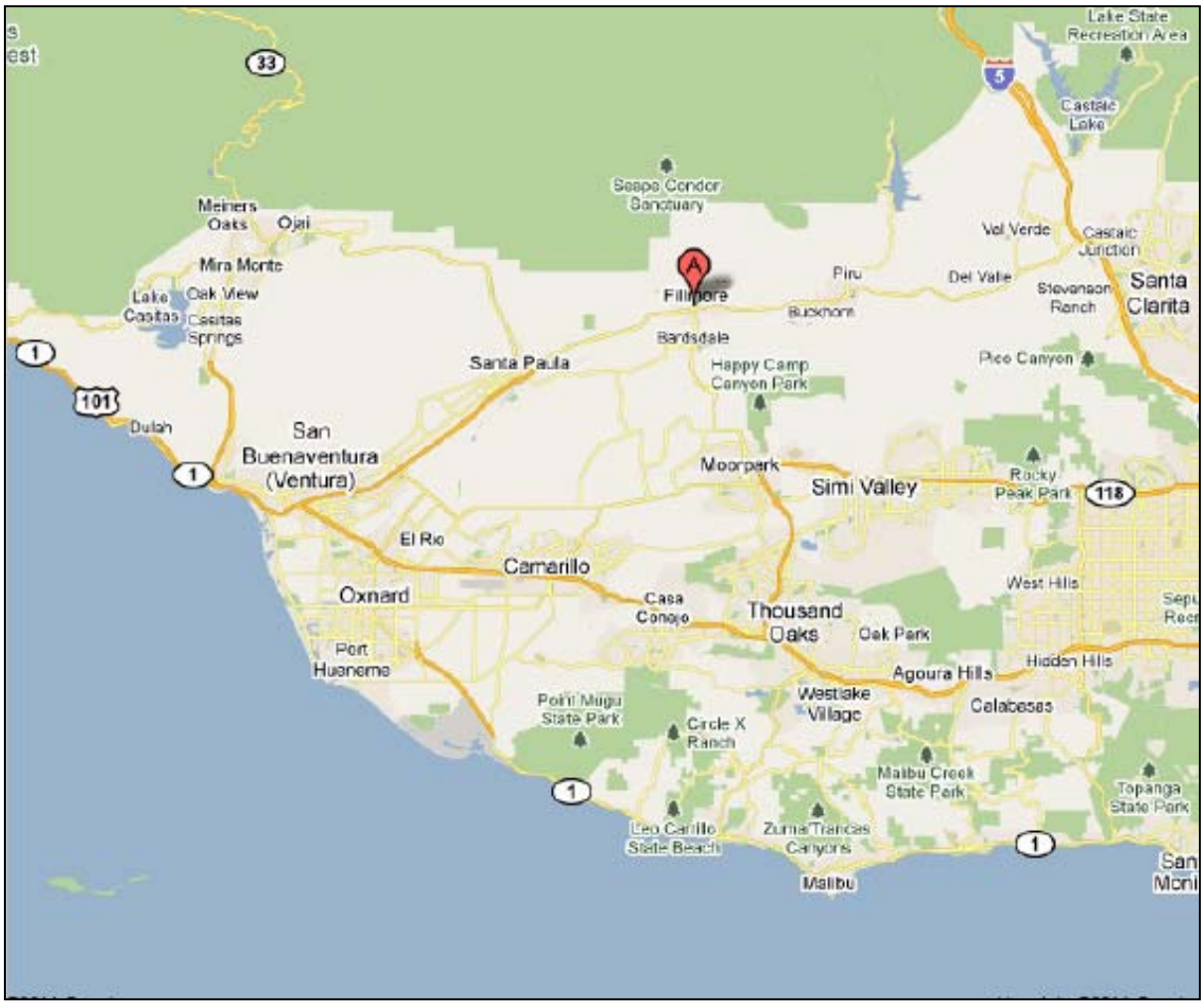
department that provided the least benefit to other departments. At the end of the step-down sequence, all Allocable Costs have been allocated to the Allocation Cost Centers.

Community Profile

City of
FILLMORE
"Last Best Small Town"



City of
FILLMORE
"Last Best Small Town"



THE CITY OF FILLMORE
PROFILE

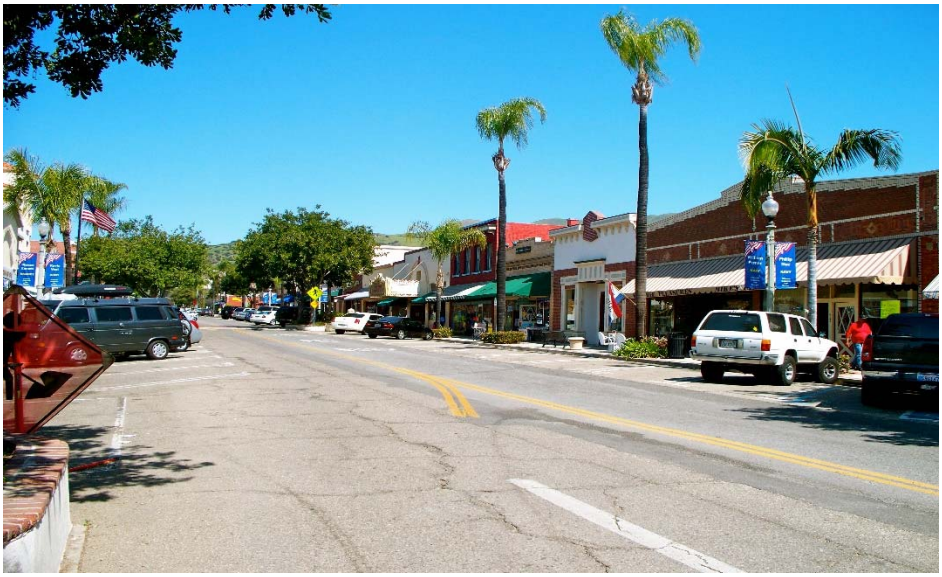
City History

Founded in 1887 upon the arrival of the Southern Pacific Rail line, Fillmore's residents voted to incorporate in 1914. The City celebrated its centennial anniversary during FY 2014-15. The town was named after J.P. Fillmore, the railroad's superintendent.

The City of Fillmore is located within the Santa Clara River Valley (commonly called the Heritage Valley). It is bordered on the on the north by the Los Padres National Forest and by the Santa Susana mountains on the south. Fillmore is located within a historic Ventura County agricultural and tree-farming belt and is a major agricultural center that once produced oranges in great quantity. The Heritage Valley continues to produce a variety of citrus as well as other fruits and vegetables. Located approximately 62 miles northwest of downtown Los Angeles, with a population of 15,529, it is the ninth largest City in Ventura County. Ventura County comprises ten cities with a total combined population of 1,713,016. Fillmore covers 3.4 square miles and is located at 456 feet above sea level. Fillmore touts a quaint downtown and new City Hall built after the Northridge Earthquake that destroyed the first City Hall in 1994.

Fillmore has a classic "turn of the 20th century" downtown architecture, a one-screen theater (the Fillmore Towne Theatre), a historic train depot (the Fillmore and Western Railway), a much photographed city hall, and many unique shops and businesses, including a local winery. Located nearby are a fish hatchery and the Sespe Creek and Sespe Wilderness, home to the California Condor sanctuary. Because of its preserved downtown, Fillmore is a popular filming location for television and movies. The January 4, 2007, episode of CSI entitled Leaving Las Vegas prominently featured old-town

Fillmore as the fictional town of "Larkston, Nevada". Parts of the television series Jericho and Big Love were also filmed here.



In 1769, the Spanish Portola expedition, the first Europeans to see inland areas of California, came down the Heritage Valley from the previous night's encampment near today's Rancho Camulos and camped in the vicinity of Fillmore on August 11. Friar Juan Crespi, a Franciscan missionary travelling with the expedition, had previously named the valley Cañada de Santa Clara. He noted that the party travelled about 9-10 miles and camped near a large native village.

Mountain Ranges

THE CITY OF FILLMORE
PROFILE

Currently, the City has three neighborhood parks complete with ball fields, soccer fields, basketball and large play areas, plus a skate park, and more than 225 acres set aside as permanent open space. These natural open space areas include untouched hillside areas, river beds, and native plants and wildlife, including larger animals such as deer, bobcats, coyotes, and mountain lions. Open space contains areas of multipurpose hiking, biking, and equestrian trails that provide recreational opportunities for all ages.

City Organization

Fillmore is a General Law city that operates under the Council-City Manager form of government. The City's five Council members are elected at-large to four-year terms in alternate slates of two or three every two years. The office of Mayor rotates among the Council members annually. The Mayor presides over City Council meetings. The City Council also serves as the governing board of the Successor Agency to the Former Fillmore Redevelopment Agency. Additionally, City Council members serve on various intergovernmental boards and commissions.

The City Council appoints the City Manager and contracts for City Attorney services. The City Manager heads the executive branch of the government, implements City Council directives and policies, and manages the administration and operational functions through the various department heads. The City Manager is the appointing authority for all City staff.

Demographics

Residents

City Residents (January 1, 2015)	15,529
Median Family Income	$59,706
Median Value of Owner-Occupied Units	$355,000
Unemployment Rate	5.2%

Population Distribution By Age *

Under 5 years	8.50%
05 to 09 years	8.40%
10 to 14 years	8.20%
15 to 19 years	8.70%
20 to 24 years	6.90%
25 to 34 years	13.80%
35 to 44 years	13.70%
45 to 54 years	12.40%
55 to 59 years	5.00%

60 to 64 years	4.00%
65 to 74 years	5.50%
75 to 84 years	3.40%
85 years and older	1.50%

Population Distribution By Ethnicity *

Caucasian	17.30%
Hispanic or Latino	74.70%
Black or African American	0.50%
American Indian or Alaskan Native	1.20%
Asian	1.00%
Pacific Islander	0.10%
Other	5.20%

Housing

Residential Properties By Type*

Single Family Detached	3,218	72.73%
1-4 Units	439	9.92%
5+ Units	382	8.63%
Mobile Homes	386	8.72%
Total	4,425	100.00%

Households By Type *

Family Households (children under 18 years)	2,053	49.40%
Family Households (no children under 18 years)	923	22.21%
Non-Family Households (less than 65 Years)	881	21.20%
Non-Family Households (65 years or older)	299	7.19%
Total	4,156	100.00%

* Source: 2010 U.S. Census

Ten Largest Employers

Fillmore Unified School District

Ameron Pole Products
William Morris Chevrolet
Villa Park Packing House
Vons Groceries
Super A Foods
Fillmore Medical Plaza
Clinica del Camino Real
City of Fillmore
Greenfield Care Center

Infrastructure

Physical Size
As of June 30, 2016

Incorporated Area	3.2 square miles
Miles of Paved Streets	35
Number of Street Lights	817
Building Permits Issued	360
Active Business Permits	788

Wastewater Collection & Treatment

Customer Accounts	4,335
Sewer Lines	37 miles
Treatment Plant Capacity	2.2 MGD
Average Daily Treatment Plant Flows	0.9 MGD

Retail Sale of Water

Customer Accounts	3,852
Potable Water Consumed	473 MG
Recycled Water Used	131 MG

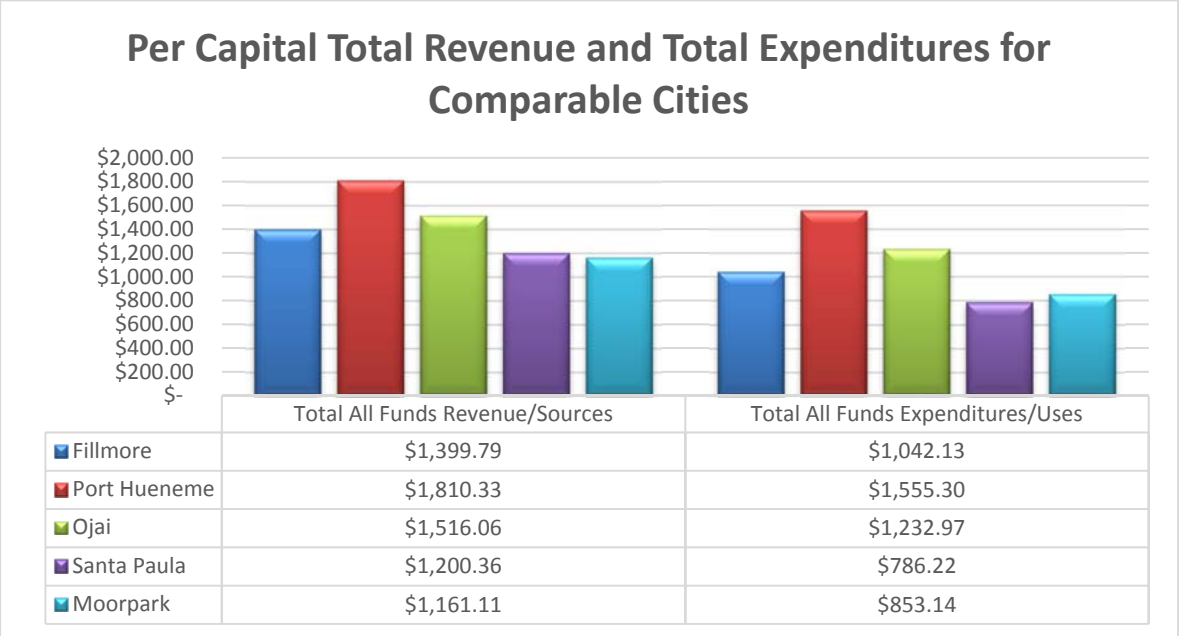
Assessed Valuation of Debt

Total Assessed Valuation	$1,033,270,000

THE CITY OF FILLMORE
PROFILE

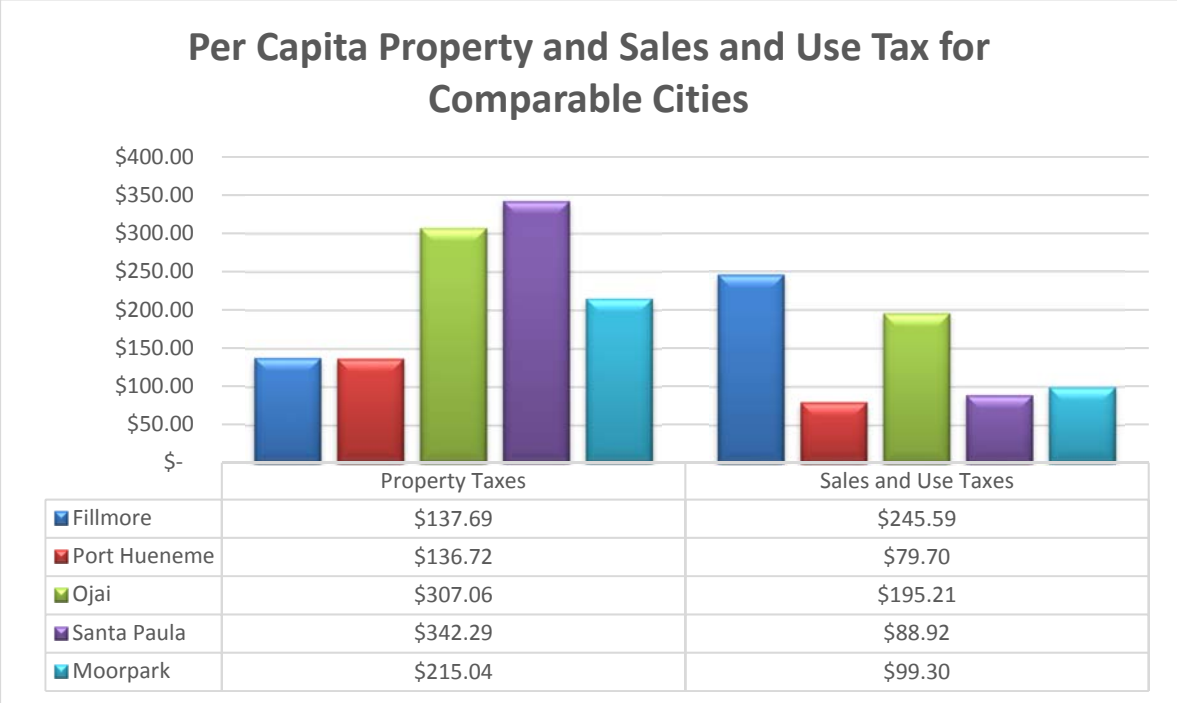
General Obligation Bonded Indebtedness	$0
Accrued Employee Benefits	323,730
Other Post-Employment Benefits	841,511
Capital Lease Balance (One Fire Engine)	259,569
2007 Wastewater Revenue Bonds	53,540,000
2010 Refunded Water System Revenue Bonds	6,125,000
2015 Successor Agency Tax Allocation Bonds	37,515,000
Total Debt	$98,604,810
Debt to Assessed Valuation Ratio	9.5%

Comparable Cities Data



	Total All Funds Revenue/Sources	Total All Funds Expenditures/Uses
Fillmore	$1,399.79	$1,042.13
Port Hueneme	$1,810.33	$1,555.30
Ojai	$1,516.06	$1,232.97
Santa Paula	$1,200.36	$786.22
Moorpark	$1,161.11	$853.14

Source: https://sco.ca.gov Based on FY 2015 data - the most recent data available.



	Property Taxes	Sales and Use Taxes
Fillmore	$137.69	$245.59
Port Hueneme	$136.72	$79.70
Ojai	$307.06	$195.21
Santa Paula	$342.29	$88.92
Moorpark	$215.04	$99.30

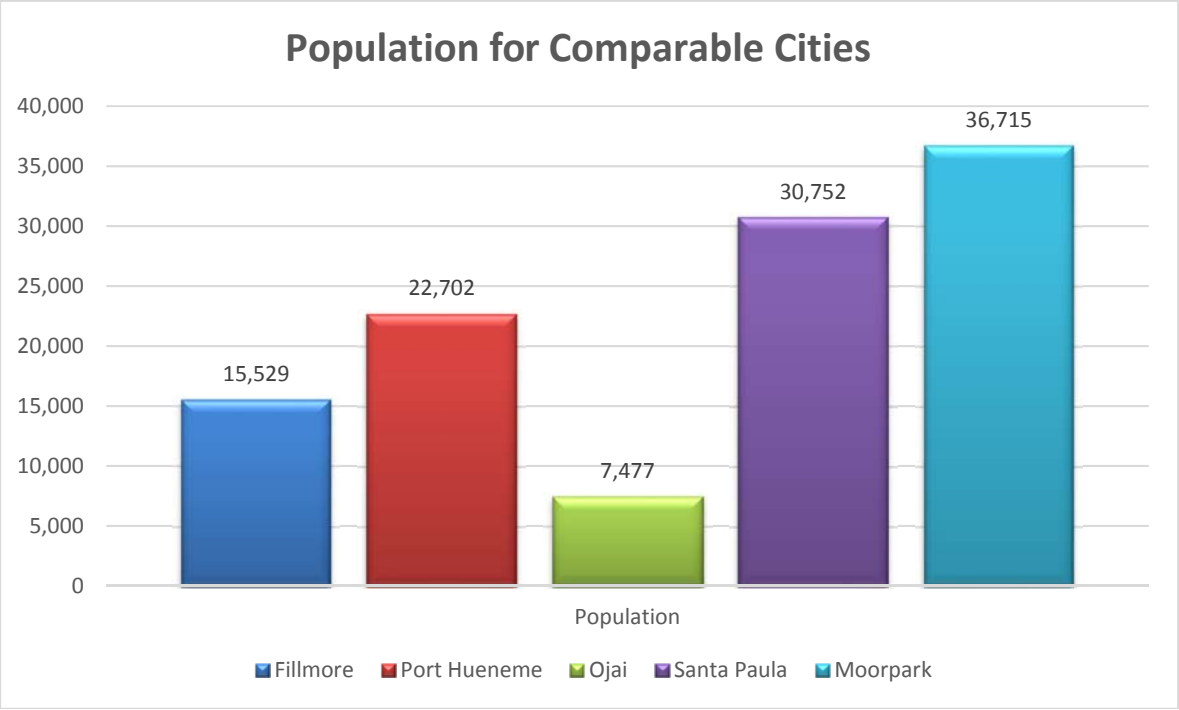
Source: https://sco.ca.gov Based on FY 2015 data - the most recent data available.

	Public Safety
Fillmore	$292.52
Port Hueneme	$337.59
Ojai	$430.93
Santa Paula	$297.99
Moorpark	$209.74

Source: https://sco.ca.gov Based on FY 2015 data - the most recent data available.

Overall, the City of Fillmore tends to be on the lower end for Total Revenue and Total Expenditures on a per capita basis, however comparable to both Santa Paula and Moorpark. As for Property Taxes, the City of Fillmore is again

on the lower end, but for Sales and Use Tax, the City is on the higher end on a per capita basis. Additionally, the cost for Public Safety on a per capita basis, the City of Fillmore compares to what other comparable cities are paying for public safety. The City of Ojai pays the highest per capita amount when compared to other cities.



Source: https://dof.ca.gov

Fund Structure

FUND DESCRIPTION

The City reports the following governmental fund:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund. This includes the General Fund Reserve Fund.

The City reports the following enterprise funds:

The **Water Utility Fund** accounts for the operation of the City's water utility, a self-supporting activity, which renders services on a user-charge basis to residents and businesses located in Fillmore. This includes the Water Capital Reserve Fund.

The **Sewer/Treatment Plant Utility Fund** accounts for the operation of the City's wastewater utility, a self-supporting activity, which renders services on a user- charge basis to residents and businesses located in Fillmore. This includes the Sewer Capital Reserve and the Sewer Rate Stabilization Funds.

The **Town Theatre Fund** accounts for the operation of the theatre located on Central Avenue in Fillmore. The theatre, previously operated by the now former Redevelopment Agency, is in poor condition and no longer in operation. Currently the plan is to sell the facility, a requirement made by the California State Department of Finance when determining the allocation of the RDA assets when it was dissolved. The City may re-purchase and redevelop the property to again operate as a theatre in the community.

The **Recreation Fund** accounts for the operation of the activities, such as basketball, softball and soccer, that occur in the four major parks located in the City – Shiells Park, Meadowlark Park, Two Rivers Park, and Delores Day Park plus the multiple smaller parks, in addition to managing the rental of the parks and facilities. The City rents out the parks and operates a small community center that can be used for parties, receptions or other celebrations. This fund also accounts for the Active Adult Center and associated activities.

The **Community Pool Fund** accounts for the operation of the pool located in the City which was built in 2010 using redevelopment funds. A special tax measure was placed on the ballot to generate the needed funds to maintain the pool. The measure passed and each property owner in the City pays $15.00 in property taxes to help maintain the pool.

Additionally, the City reports the following fund types:

The **Special Revenue Funds** account for specific revenues that are legally restricted to expenditures for particular purposes. Following are the funds included in this category:

Development Impact Fee Funds are associated with Water, Sewer, Transportation, Parks, Storm Drain and Facilities and is charged on new development. They currently total on average about $28,000 per single family unit.

Public Transit – Article 8c, Local Transportation – Article 8a, and the Bike Path – Article 3 Funds are funds used to account for the allocation of transportation funds that are received by the Ventura County Transportation Commission.

State Gas Tax Fund accounts for revenues derived from gasoline purchases and are restricted for the construction and maintenance of City streets and other street related projects.

Solid Waste Management Fund accounts for the solid waste management activities of the City, which includes recycling, source reduction, hazardous waste disposal, and composting.

Storm Water – National Pollution Discharge Elimination System Fund is used to account for the compliance monitoring requirements of storm water under the Environmental Protection Agency.

Public Education in Government Fund accounts for the franchise fee received from the local cable television company and is used to ensure public access to governmental activities, such as city council meetings, are provided to the community.

Community Development Block Grant Fund accounts for grant funds received and used under the CDBG program.

Affordable Housing Fund was used to account for loans provided to first time home buyers based on pre-established criteria. As a result of the dissolving of the Redevelopment Agency, this program is no longer offered and now accounts for interest earnings received on a small balance of cash that resides in the fund.

Veteran's Memorial District Fund is treated as a special revenue fund though it is a separate entity with a separate board of directors. This activity is managed by City staff and is combined with the City's budget for ease in reporting and managing.

Special Assessment Funds account for revenues received and expenditures incurred by special districts established by voter approval and for a specific purpose. Revenues are based on assessments/special taxes placed on property values or residential square footage, depending on the type of district and are legally restricted to expenditures for the particular district purposes. Following are the funds included in this category:

Landscape & Lighting District Funds account for the 25 voter approved landscape and lighting districts that reside in the City. Major expenditures include landscape maintenance, water usage and street lighting. Assessments are based on the allocation of costs by an Equivalent Benefit Unit.

Storm Drain District Funds account for the 9 voter approved storm drain districts that reside in the City. Major expenditures include storm drain cleaning and maintenance and required monitoring of storm drain runoff under the Environmental Protection Agency. This also includes the allocation of funds to a corresponding Levee Reserve Fund. Levee Reserves are used to pay for large non-routine and pre-planned maintenance and capital activities needed to properly maintain a levee. Assessments are based on the allocation of costs by the Equivalent Benefit Unit.

Community Facility District Funds account for the 5 voter approved community facility districts that are located in the City. CFD's are used to issue special tax bonds to fund large capital infrastructure projects required when a new development is established. Major capital requirements could include a new elementary school, park land, water, sewer and storm drainage systems. Special taxes are charged to property owners based on the square footage of their home and is used to pay the required annual debt service on the bonds.

Other funds that include:

The **Capital Project Funds** account for capital expenditures such as road improvements, new signals, street overlay, sidewalk repairs, the design and construction of new water wells and the purchase of new equipment and/or vehicles. Many of these activities are funded by development impact fees and grant funds.

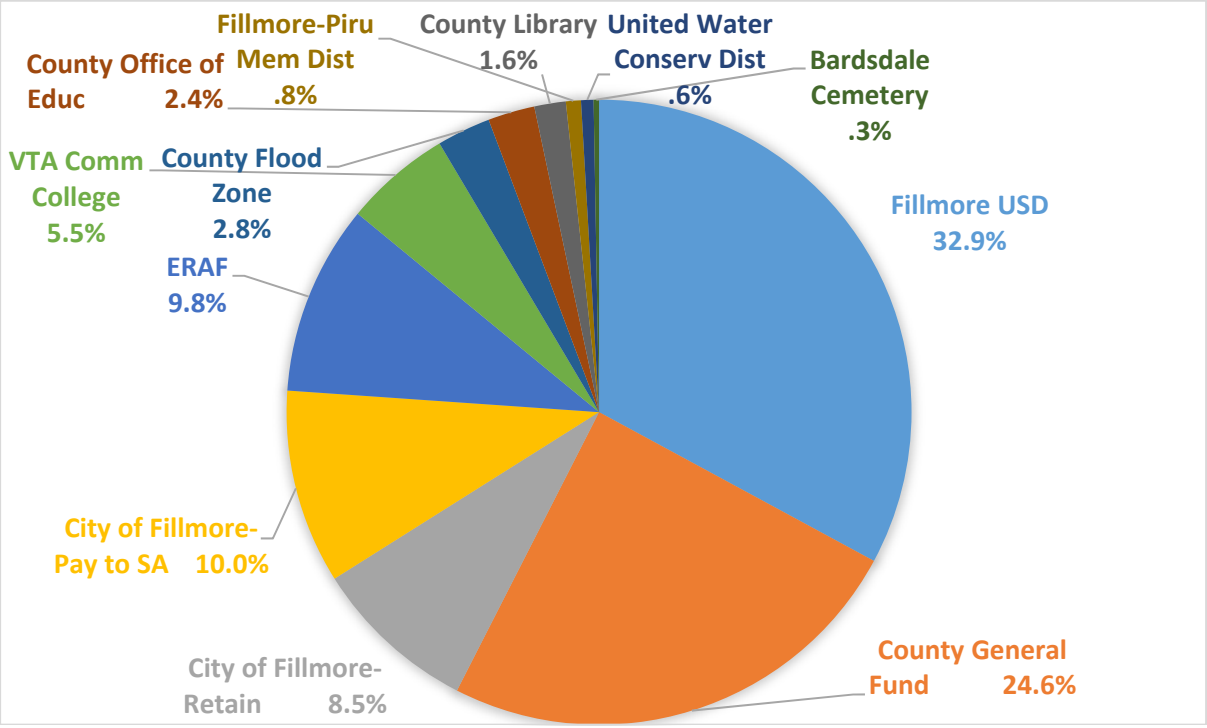
Successor Agency Fund is used to account for debt service payments made on previously issued Tax Allocation bonds that were issued under the now dissolved Redevelopment Agency. Though the Successor Agency is a separate entity with a separate board of directors, this activity is managed by City staff and combined with the City's budget for ease in reporting and managing.

GOVERNMENTAL FUNDS
GENERAL FUND

The General Fund is the City's primary operating fund. The City Council has considerable flexibility when it comes to deciding how General Fund revenue are spent. General Fund revenues are derived mostly from taxes, such as sales, property and transient occupancy. General Fund total FY 2016-2017 revenues of $8,163,695 represents 30% of $27,499,295 in total Citywide revenues.

	Revenue Type	Amount	% of Total	Source/ Restrictions
1	Sales Tax	$ 2,935,200	38.4%	City receives 0.967% of 7.5% sales tax paid by shopping and conducting business in Fillmore. Unrestricted
2	Property Tax	2,171,383	28.4%	Tax imposed on real property (land and permanently attached improvements) based upon the assessed value of the property. City receives 8.5% of 1% property tax collected within the incorporated areas. Unrestricted
3	Cost Allocation	536,705	7.0%	Received from City water, wastewater, solid waste, transportation, recreation, community pool, landscape & lighting and storm drain districts to cover the costs of administrative City support. City contracts with external consultant to develop Cost Allocation Plan. Unrestricted
4	Licenses/Permits	490,962	6.4%	City receives fee revenues based on the estimated reasonable cost of providing services. City contracts with external consultant to calculate and update fees. Unrestricted
5	Intergovernmental	370,500	4.8%	Includes grants associated with the school resource officer, COPS and other public safety activities. Restricted
6	Franchises	359,182	4.7%	Paid to City from a franchisee for “rental” or “toll” for the use of city streets and right-of-way. Collected from cable, rubbish and utility businesses. Cable and rubbish franchise fee set at 5% and utilities set at 2% of gross annual receipts. Unrestricted
7	Charge for Services	308,741	4.0%	Includes charges for filming within the City limits and use of City facilities, special police services, fireworks and administrative fees. Unrestricted
8	Other	92,000	1.2%	Includes reimbursements (expenditure offset), rental of City facilities and other revenue. Unrestricted
9	Fines & Forfeits	60,400	0.8%	Fines and penalties paid to the City for parking and court fines. Unrestricted
10	Transfer In	320,000	4.2%	One time transfer in from the General Fund to facilitate achieving the General Fund Reserve Fund goal to maintain a balance equal to 40% of the General Fund expenditure budget.
	Sub-Total	**$ 7,645,073**		
	Reserves	518,622		One time use of reserves to cover a $198,622 shortfall in the Recreation Fund and $320,000 allocation to the General Fund Reserve
	Total	**$ 8,163,695**	**100%**	

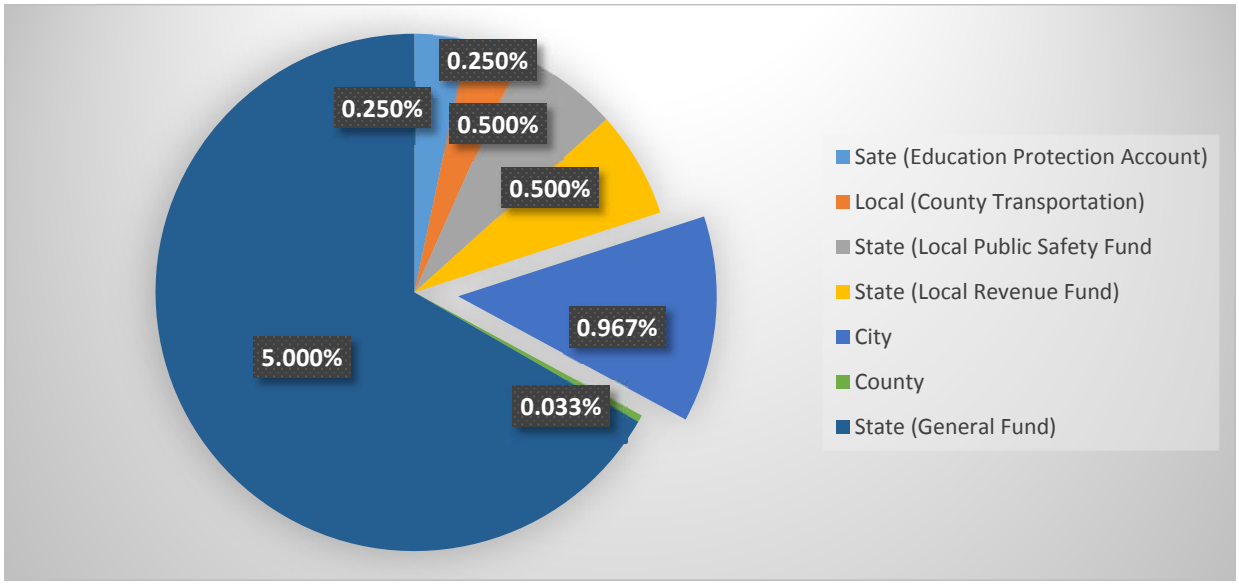
City of Fillmore
1% Property Tax Allocation



TOP PROPERTY TAXPAYERS
(Listed alphabetically)

Ameron Pole Products Division	Hearthstone Multi-Asset	NLA Community LLC
Balden Town Plaza LTD Lessor	KB Home Greater Los Angeles	Villa Park Orchards Assn
Balden Town Plaza Partnership	Marinelli, Judi A Trust	WH Fillmore 45 LLC
Evergreen Financial Holding		

City of Fillmore
7.50% Sales Tax Allocation (effective 7/1/2016)



TOP SALES TAX PRODUCERS
(Listed alphabetically)

Ameron Pole Products, Inc
All-State Utility Supply, Inc
CST California Stations, Inc
El Pescador #12 Inc
Michael Prometheus
Owens & Minor Distribution Inc
Robert Lewis Brown Inc
Tesoro West Coast Company LLC
The Vons Companies, Inc
William L. Morris of Fillmore

PROPRIETARY FUNDS
ENTERPRISE FUNDS

Enterprise fund revenues are highly restricted as to their use. Enterprise fund projected revenue for FY 2016-2017 of $10,865,403 represents 39% of $27,499,403 in total Citywide revenues.

	Revenue Type	Amount	% of Total	Source
1	Charge for Services	$ 9,276,094	85.4%	Water and sewer fees charged and collected to support the operations and capital outlay for these funds. This also includes fees charged for recreation activities and use of the community pool.
2	Internal Transfers	1,095,913	10.1%	Comprises $312,536 transfer in from the Sewer Development Impact Fee Fund to the Sewer Operating Fund; $198,622 transfer from the General Fund to support the Recreation Fund; $356,200 and $228,555 from the Sewer and Water operating funds to the respective Sewer and Water Reserve funds to support capital projects.
3	Other Revenue	382,761	3.5%	Includes interest earnings and other miscellaneous fees.
3	Property Taxes	79,435	0.7%	Tax imposed on real property equal to $15.00 per parcel in support of the Community Pool.
4	Grants	31,200	0.3%	Area Agency on Aging grant to support the Senior Nutrition program.
	Total	**$ 10,865,403**	**100%**	

OTHER GOVERNMENTAL FUNDS
Special Revenue, Special Assessment, Capital Projects and Successor Agency Funds

Special Revenue, Special Assessment, Capital Projects, and Successor Agency Fund revenue are highly restricted on their use. FY 2016-2017 revenue generated from these funds total $8,470,187 and is 31% of total Citywide revenues of $27,499,285.

	Revenue Type	Amount	% of Total	Source
1	Property Taxes	$ 4,658,768	55.0%	Property taxes received from land values to use for street maintenance activities and to cover the debt service remaining on the prior Redevelopment Agency; also includes assessments based on land values and/or home square footage received for Landscape & Lighting, Storm Drain and Community Facility Districts located within the City.
2	Internal Funds for Capital Projects	2,092,000	24.7%	Comprises $1,555,000 in park, transportation, water and facilities impact fees; $270,000 from the water equipment replacement fund, $200,000 STPL grant and $67,000 in TDA funds to be used to design and construct capital projects and/or purchase capital equipment.
3	Impact Fees	651,576	7.7%	Development impact fees charged on new development.
4	Grants	593,862	7.0%	Comprises $312,536 transfer in from the Sewer Development Impact Fee Fund to the Sewer Operating Fund; $198,622 transfer from the General Fund to support the Recreation Fund; $356,200 and $228,555 from the Sewer and Water operating funds to the respective Sewer and Water Reserve funds to support capital projects.
5	Internal Transfers	283,746	3.3%	Comprises $115,400 for Special Revenue funds and $168,346 for Special Assessment funds.
6	Charge for Services	91,803	1.1%	Charges for miscellaneous services and facility rentals.
7	Other Revenue	65,164	0.8%	Includes interest earnings and other miscellaneous fees.
8	Franchises	33,268	0.4%	Franchise fees charged on cable television to use for Public Education and charged on vehicles to use for Solid Waste.
	Total	**$ 8,470,187**	**100%**	

III. Citywide Department Budgets

Fiscal Year 2016 - 2017

Approved Budget By Fund

	Fund Description	FY 2016-17 Estimated Beginning Fund Balance	Plus FY 2016-17 Budgeted Revenue	Minus FY 2016-17 Budgeted Expend-itures	FY 2016-17 Estimated Ending Fund Balance	FY 2016-17 Change In Fund Balance	FY 2016-17 Percent Change
General							
101	General Fund	4,403,383	7,843,695	7,843,695	3,884,761	-518,622	-12%
506	General Fund Reserve	1,332,858	320,000	0	1,652,858	320,000	24%
TOTAL	**General**	**$ 5,736,241**	**$ 8,163,695**	**$ 7,843,695**	**$ 5,537,619**	**$ -198,622**	**-3%**
Special Revenue							
202	Public Education in Government	58,028	6,900	6,900	58,028	0	0%
203	Streets - Gasoline Tax	211,292	415,190	604,950	21,532	-189,760	-90%
204	Local Transportation - TDA Art 8a	531,960	106,544	204,000	434,504	-97,456	-18%
208	Community Development Block Grant	11,862	57,400	57,400	11,862	0	0%
210	Public Transit - TDA Art 8c	0	420,000	420,000	0	0	0%
211	Bike Path - TDA Art 3	17,205	35,443	35,443	17,204	0	0%
212	Solid Waste	159,992	105,532	124,981	140,543	-19,449	-12%
231	Affordable Housing	140,910	14,500	7,000	148,410	7,500	5%
401	Fire Substation Development Imapct	86,286	27,540	0	113,826	27,540	32%
402	Public Facilities Development Impact	423,489	130,254	55,000	498,743	75,254	18%
403	Transportation Development Impact	129,363	43,197	163,000	9,560	-119,803	-93%
404	Parkland Development Impact	359,019	0	0	359,019	0	0%
405	Water Development Impact	63,512	241,485	200,000	104,997	41,485	65%
406	Sewer Development Impact	444,729	131,500	312,536	263,693	-181,036	-41%
407	Storm Drain Development Impact	680,539	81,600	0	762,139	81,600	12%
701	Veterans Memorial District	152,358	182,140	258,657	75,840	-76,517	-50%

Fiscal Year 2016 - 2017

Approved Budget By Fund

	Fund Description	FY 2016-17 Estimated Beginning Fund Balance	Plus FY 2016-17 Budgeted Revenue	Minus FY 2016-17 Budgeted Expend-itures	FY 2016-17 Estimated Ending Fund Balance	FY 2016-17 Change In Fund Balance	FY 2016-17 Percent Change
702	National Pollutants Discharge - NPDES - Storm Water	-27,934	48,035	48,035	-27,934	0	0%
808	Capital Leases	3	57,400	57,400	3	0	0%
TOTAL	**Special Revenue**	**$ 3,442,613**	**$ 2,104,660**	**$ 2,555,302**	**$ 2,991,970**	**$ -450,642**	**-13%**
Enterprise							
301	Sewer	3,385,021	6,673,858	6,673,858	3,385,021	0	0%
302	Water	2,079,472	3,070,933	3,070,933	2,079,472	0	0%
303	Town Theater	-27,000	0	12,666	-39,666	-12,666	47%
304	Recreation	-158,286	380,822	380,822	-158,286	0	0%
305	Community Pool	-230,636	150,035	224,347	-304,948	-74,312	32%
503	Sewer Fund Reserve - Capital	361,402	356,200	0	717,602	356,200	99%
504	Water Fund Reserve - Capital	1,618,933	228,555	270,000	1,577,488	-41,445	-3%
508	Sewer Rate Stabilization	1,530,898	5,000	0	1,535,898	5,000	0%
TOTAL	**Enterprise**	**$ 8,559,804**	**$ 10,865,403**	**$ 10,632,627**	**$ 8,792,581**	**$ 232,777**	**3%**
Capital Project							
453	Water Well Improvements	217,518	470,000	470,000	217,518	0	0%
464	Two Rivers Park Improvements	1,411,746	1,000,000	1,000,000	1,411,746	0	0%
467	Street Improvements	286,338	567,000	567,000	286,338	0	0%
474	BTA Bike Path	25,369	0	0	25,369	0	0%
490	Public Buildings Improvements	183,822	55,000	55,000	183,822	0	0%
TOTAL	**Capital Project**	**$ 2,124,793**	**$ 2,092,000**	**$ 2,092,000**	**$ 2,124,793**	**$ 0**	**0%**
Special Assessment							
206	Lighting & Landscape Assessment Districts	495,279	392,990	428,404	459,865	-35,414	-7%

Fiscal Year 2016 - 2017

Approved Budget By Fund

	Fund Description	FY 2016-17 Estimated Beginning Fund Balance	Plus FY 2016-17 Budgeted Revenue	Minus FY 2016-17 Budgeted Expend-itures	FY 2016-17 Estimated Ending Fund Balance	FY 2016-17 Change In Fund Balance	FY 2016-17 Percent Change
207	Storm Drain Assessment Districts	236,017	269,581	256,588	249,011	12,993	6%
509	Levee Reserve	1,271,275	133,895	0	1,405,170	133,895	11%
803	Community Facilities District #1	531,752	203,770	203,770	531,752	0	0%
804	Community Facilities District #2	109,006	80,470	80,470	109,006	0	0%
806	Community Facilities District #3	365,636	187,595	187,595	365,636	0	0%
809	Community Facilities District #5	743,046	823,230	823,230	743,046	0	0%
811	Community Facilities District #6	41,619	212,320	212,320	41,619	0	0%
TOTAL	**Special Assessment**	**$ 3,793,630**	**$ 2,303,851**	**$ 2,192,377**	**$ 3,905,104**	**$ 111,474**	**3%**
Successor Redevelopment Agency							
932	Successor Agency	1,019,096	1,969,675	1,969,675	1,019,096	0	0%
TOTAL	**Successor Redevelopment Agency**	**$ 1,019,096**	**$ 1,969,675**	**$ 1,969,675**	**$ 1,019,096**	**$ 0**	**0%**
CITY WIDE TOTAL		**$ 24,676,177**	**$ 27,499,285**	**$ 27,285,675**	**$ 24,371,164**	**$ -305,013**	**-1%**

Revenue Summary - All Funds Combined

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
10	Property Taxes	7,181,577	8,205,003	6,906,085
15	Sales Tax	5,374,888	2,812,284	1,855,200
25	Franchises	370,434	367,321	392,450
30	Licenses, Permits, Devel Impacts	1,901,070	1,438,707	1,143,738
35	Fines & Forfeitures	44,072	44,541	60,400
40	Money and Property Use	151,941	190,037	133,705
55	Grants	1,206,742	1,125,006	1,195,562
60	Charge for Services	9,247,351	9,459,414	9,583,733
70	Other Revenue	414,858	384,187	1,495,425
80	Internal Transfers	3,383,657	2,012,565	3,128,364
90	Reserves	170,053	42,275	524,622
99	Sales Tax Repayment	0	0	1,080,000
	CitywideTotal	**$ 29,446,645**	**$ 26,081,341**	**$ 27,499,285**

Expenditure Summary - All Funds Combined

10	Personnel Services	3,587,099	3,857,381	4,521,415
20	Materials & Supplies	1,502,875	1,560,581	1,669,248
30	Services	7,324,731	7,566,042	8,309,929
50	Capital Outlay	613,738	468,199	2,367,928
60	Debt Service	8,320,316	8,220,717	7,282,731
80	Internal Transfers	3,389,717	2,332,678	3,134,424
	CitywideTotal	**$ 24,738,476**	**$ 24,005,598**	**$ 27,285,675**

Revenue Summary - By Fund

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
101	General Fund	9,266,532	6,779,770	7,843,695
506	General Fund Reserve	1,200,000	0	320,000
Total	**General Fund**	**10,466,532**	**6,779,770**	**8,163,695**
Special Revenue Fund				
202	Public Education in Government	12,814	6,932	6,900
203	Streets - Gasoline Tax	406,016	415,095	415,190
204	Local Transportation - TDA Art 8a	86,237	143,617	106,544
208	Community Development Block Grant	60,919	218,603	57,400
210	Public Transit - TDA Art 8a	495,429	395,662	420,000
211	Bike Path - TDA Art 3	30,122	37,647	35,443
212	Solid Waste	102,730	170,737	105,532
231	Affordable Housing	168,970	25,775	14,500
401	Fire Substation Development Imapct	7,667	30,620	27,540
402	Public Facilities Development Impact	106,057	120,923	130,254
403	Transportation Development Impact	159,677	94,160	43,197
404	Parkland Development Impact	221,058	415	0
405	Water Development Impact	282,856	356,960	241,485
406	Sewer Development Impact	533,014	309,096	131,500
407	Storm Drain Development Impact	234,472	77,634	81,600
701	Veterans Memorial District	184,636	160,551	182,140
702	NPDES - Storm Water	28,939	27,413	48,035
808	Capital Leases	96,865	96,866	57,400
Total	**Special Revenue Fund**	**3,218,476**	**2,688,706**	**2,104,660**
Special Assessment Fund				
206	Lighting & Landscape Assessment Districts	45,123	21,051	17,897
207	Storm Drain Assessment Districts	34,170	20,058	16,554
232	L&L HVP Zone1	38,302	51,275	106,047
235	L&L Dist Z1 - Tr 4498 & 4505	36,272	20,593	21,303

Revenue Summary - By Fund

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
236	L&L Dist Z1 - Tract 4535	51,569	17,211	17,799
237	L&L Dist Z1 - Tract 4603	7,065	7,851	8,657
238	L&L Dist Z1 - Tract 4447	8,316	8,206	8,489
239	L&L Dist Z1 - Tract 4208	4,041	4,588	4,756
240	L&L Dist Z1 - Tract 4435 - 1 & 2	1,193	1,724	1,788
241	L&L Dist Z1 - 51-PM-93 3rd St	98	124	140
242	L&L Dist Z1 - Tract 5075	1,171	1,433	2,317
243	L&L Dist Z1 - Tract 5076	148	236	243
244	L&L Dist Z1 - Tract 5099	73,559	72,811	74,965
245	L&L Dist Z1 - Tract 5160	65,561	65,155	67,369
246	L&L Dist Z1 - Tract 5335	12,505	12,321	12,675
247	L&L Dist Z1 - Tract 5304	17,591	17,980	18,522
248	L&L Dist Z1 - Tract 5353	1,259	1,921	1,980
249	L&L Dist Z1 - Tract 4005	2,492	2,799	2,907
252	L&L Dist Z3 - Lights	5,679	5,871	6,660
253	L&L Dist Z3 - Trees	1,044	1,086	1,120
254	L&L Dist Z3 - DP 02-05	2,664	2,624	2,700
255	L&L Dist Z3 - CUP 97.5	192	193	237
256	L&L Dist Z3 - DP 01-18	560	542	334
257	L&L Dist Z3 - DP 00-16	80	67	83
258	L&L Dist Z3 - DP 01-03	49	56	190
259	L&L Dist Z4 - DP 02-08	471	461	476
261	L&L Dist Z5 - Tr 5785	1,149	12,573	13,336
275	Storm Drain - Dist 1	13,248	14,271	14,701
276	Storm Drain - Dist 1A	2,591	1,843	1,894
277	Storm Drain - Dist 3	7,555	7,590	7,875
278	Storm Drain - Dist 4	40,209	39,088	40,373
279	Storm Drain - Dist 5	29,918	30,761	31,709
280	Storm Drain - Dist 6	1,410	2,309	2,915
281	Storm Drain - Dist 7A	403	803	1,257
282	Storm Drain - Dist 7B	846	862	856

Revenue Summary - By Fund

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
283	Storm Drain - Dist 7C	140,157	146,555	151,447
509	Levee Reserve - SD Dist #4	24,423	24,400	24,285
510	Levee Reserve - SD Dist #5	11,943	11,895	11,780
511	Levee Reserve - SD Dist #6	27	17	0
513	Levee Reserve - SD Dist #7B	517	515	510
514	Levee Reserve - SD Dist #7C	98,611	98,237	97,320
803	Community Facilities District #1	166,062	205,216	203,770
804	Community Facilities District #2	80,759	79,428	80,470
806	Community Facilities District #3	186,808	189,690	187,595
809	Community Facilities District #5	331,525	445,910	823,230
811	Community Facilities District #6	121	212,692	212,320
Total	**Special Assessment Fund**	**1,549,457**	**1,862,896**	**2,303,851**
Enterprise Fund				
301	Sewer	6,117,138	6,173,773	6,673,858
302	Water	3,172,640	2,975,895	3,070,933
303	Town Theater	5,055	5,855	0
304	Recreation	309,120	293,329	380,822
305	Community Pool	330,955	153,208	150,035
503	Sewer Fund Reserve - Capital	0	355,219	356,200
504	Water Fund Reserve - Capital	500,000	250,000	228,555
508	Sewer Rate Stabilization	3,473	5,010	5,000
Total	**Enterprise Fund**	**10,438,381**	**10,212,289**	**10,865,403**
Capital Project				
453	Water Well Improvements	0	254,000	470,000
464	Two Rivers Park Improvements	62,839	62,839	1,000,000
467	Street Improvements	515,910	110,378	567,000
490	Public Buildings Improvements	0	0	55,000
Total	**Capital Project**	**578,749**	**427,217**	**2,092,000**

Revenue Summary - By Fund

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Successor Agency				
932	Successor Agency	3,195,050	4,110,463	1,969,675
Total	**Successor Agency**	**3,195,050**	**4,110,463**	**1,969,675**
	CitywideTotal	**$ 29,446,645**	**$ 26,081,341**	**$ 27,499,285**

Expenditure Summary - By Fund

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
101	General Fund	8,037,874	6,629,962	7,843,695
Total	**General Fund**	**8,037,874**	**6,629,962**	**7,843,695**
Special Revenue Fund				
202	Public Education in Government	0	10,536	6,900
203	Streets - Gasoline Tax	370,267	476,207	604,950
204	Local Transportation - TDA Art 8a	0	0	204,000
208	Community Development Block Grant	60,881	218,603	57,400
210	Public Transit - TDA Art 8a	495,429	395,662	420,000
211	Bike Path - TDA Art 3	30,233	26,489	35,443
212	Solid Waste	82,459	111,103	124,981
231	Affordable Housing	4,292	2,956	7,000
401	Fire Substation Development Imapct	0	0	0
402	Public Facilities Development Impact	0	1,203	55,000
403	Transportation Development Impact	252,300	1,203	163,000
404	Parkland Development Impact	62,839	38,335	0
405	Water Development Impact	0	195,203	200,000
406	Sewer Development Impact	416,000	313,739	312,536
407	Storm Drain Development Impact	0	1,203	0
701	Veterans Memorial District	188,846	255,296	258,657
702	NPDES - Storm Water	54,360	25,515	48,035
808	Capital Leases	96,864	96,864	57,400
Total	**Special Revenue Fund**	**2,114,771**	**2,170,115**	**2,555,302**
Special Assessment Fund				
206	Lighting & Landscape Assessment Districts	45,339	22,657	18,397
207	Storm Drain Assessment Districts	34,364	21,525	17,055
232	L&L HVP Zone1	76,216	68,256	160,260
235	L&L Dist Z1 - Tr 4498 & 4505	15,263	24,486	20,766
236	L&L Dist Z1 - Tract 4535	17,479	17,136	19,489

Expenditure Summary - By Fund

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
237	L&L Dist Z1 - Tract 4603	7,565	7,364	7,151
238	L&L Dist Z1 - Tract 4447	5,657	9,079	6,921
239	L&L Dist Z1 - Tract 4208	4,388	12,038	4,974
240	L&L Dist Z1 - Tract 4435 - 1 & 2	2,864	4,382	1,671
241	L&L Dist Z1 - 51-PM-93 3rd St	70	260	111
242	L&L Dist Z1 - Tract 5075	3,178	2,682	2,293
243	L&L Dist Z1 - Tract 5076	122	672	209
244	L&L Dist Z1 - Tract 5099	67,689	62,526	71,862
245	L&L Dist Z1 - Tract 5160	60,103	59,692	64,027
246	L&L Dist Z1 - Tract 5335	11,149	9,895	10,803
247	L&L Dist Z1 - Tract 5304	21,098	16,536	18,907
248	L&L Dist Z1 - Tract 5353	1,922	6,990	1,365
249	L&L Dist Z1 - Tract 4005	2,975	10,117	2,747
252	L&L Dist Z3 - Lights	4,100	6,146	6,551
253	L&L Dist Z3 - Trees	1,839	2,329	2,445
254	L&L Dist Z3 - DP 02-05	2,064	4,166	1,038
255	L&L Dist Z3 - CUP 97.5	285	509	885
256	L&L Dist Z3 - DP 01-18	264	640	385
257	L&L Dist Z3 - DP 00-16	102	106	686
258	L&L Dist Z3 - DP 01-03	18	67	161
259	L&L Dist Z4 - DP 02-08	521	719	879
261	L&L Dist Z5 - Tr 5785	2,274	3,905	3,421
275	Storm Drain - Dist 1	13,723	10,411	21,337
276	Storm Drain - Dist 1A	1,768	1,354	2,935
277	Storm Drain - Dist 3	11,117	9,070	11,420
278	Storm Drain - Dist 4	33,893	32,159	36,428
279	Storm Drain - Dist 5	17,264	16,858	22,400
280	Storm Drain - Dist 6	4,746	2,835	2,720
281	Storm Drain - Dist 7A	2,300	653	855
282	Storm Drain - Dist 7B	833	674	791
283	Storm Drain - Dist 7C	131,141	119,808	140,647

Expenditure Summary - By Fund

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
803	Community Facilities District #1	201,556	221,542	203,770
804	Community Facilities District #2	81,239	84,561	80,470
806	Community Facilities District #3	185,944	211,643	187,595
809	Community Facilities District #5	310,889	229,862	823,230
811	Community Facilities District #6	10,531	4,692	212,320
Total	**Special Assessment Fund**	**1,395,850**	**1,321,004**	**2,192,377**
Enterprise Fund				
301	Sewer	5,814,234	6,399,232	6,673,858
302	Water	2,779,775	3,181,817	3,070,932
303	Town Theater	14,596	24,426	12,666
304	Recreation	268,494	351,906	380,822
305	Community Pool	227,643	239,484	224,347
504	Water Fund Reserve - Capital	0	2,207	270,000
805	State Wastewater Treatment Plant Loan	93,945	0	0
Total	**Enterprise Fund**	**9,198,688**	**10,199,071**	**10,632,626**
Capital Project				
453	Water Well Improvements	10,098	137,997	470,000
464	Two Rivers Park Improvements	0	0	1,000,000
467	Street Improvements	58,497	6,071	567,000
490	Public Buildings Improvements	67,182	149,139	55,000
Total	**Capital Project**	**135,776**	**293,208**	**2,092,000**
Successor Agency				
932	Successor Agency	3,855,516	3,392,237	1,969,675
Total	**Successor Agency**	**3,855,516**	**3,392,237**	**1,969,675**
	CitywideTotal	**$ 24,738,476**	**$ 24,005,598**	**$ 27,285,675**

Revenue Summary - By Fund Category

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
10	Property Taxes	2,136,066	1,920,400	2,171,383
15	Sales Tax	5,374,888	2,812,284	1,855,200
25	Franchises	340,506	328,617	359,182
30	Licenses, Permits, Devel Impacts	378,886	457,297	490,962
35	Fines & Forfeitures	44,072	44,541	60,400
40	Money and Property Use	68,800	77,050	92,905
55	Grants	267,076	253,000	370,500
60	Charge for Services	144,729	176,481	215,836
70	Other Revenue	184,783	118,744	92,000
80	Internal Transfers	1,517,723	591,355	856,705
90	Reserves	9,000	0	518,622
99	Sales Tax Repayment	0	0	1,080,000
Total	**General Fund**	**10,466,532**	**6,779,770**	**8,163,695**
Special Revenue Fund				
10	Property Taxes	543,506	522,867	556,087
25	Franchises	29,927	38,704	33,268
30	Licenses, Permits, Devel Impacts	1,521,384	979,810	651,576
40	Money and Property Use	42,299	40,000	40,800
55	Grants	649,846	765,087	593,862
60	Charge for Services	94,210	147,003	91,803
70	Other Revenue	34,646	23,716	15,864
80	Internal Transfers	141,607	154,244	115,400
90	Reserves	161,053	17,275	6,000
Total	**Special Revenue Fund**	**3,218,476**	**2,688,706**	**2,104,660**
Special Assessment Fund				
10	Property Taxes	1,279,870	1,682,039	2,133,005
70	Other Revenue	5,026	5,853	2,500
80	Internal Transfers	213,188	175,004	168,346
99	Sales Tax Repayment	51,372	0	0
Total	**Special Assessment Fund**	**1,549,457**	**1,862,896**	**2,303,851**

Revenue Summary - By Fund Category

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Enterprise Fund				
10	Property Taxes	70,286	70,697	79,435
30	Licenses, Permits, Devel Impacts	800	1,600	1,200
55	Grants	26,210	36,919	31,200
60	Charge for Services	9,008,412	9,135,930	9,276,094
70	Other Revenue	188,045	192,019	381,561
80	Internal Transfers	1,196,000	775,123	1,095,913
99	Sales Tax Repayment	(51,372)	0	0
Total	**Enterprise Fund**	**10,438,381**	**10,212,289**	**10,865,403**
Capital Project				
55	Grants	263,610	70,000	200,000
70	Other Revenue	0	40,378	1,000,000
80	Internal Transfers	315,139	316,839	892,000
Total	**Capital Project**	**578,749**	**427,217**	**2,092,000**
Successor Agency				
10	Property Taxes	3,151,849	4,009,000	1,966,175
40	Money and Property Use	40,842	72,987	0
70	Other Revenue	2,358	3,476	3,500
90	Reserves	0	25,000	0
Total	**Successor Agency**	**3,195,050**	**4,110,463**	**1,969,675**
	CitywideTotal	**$ 29,446,645**	**$ 26,081,341**	**$ 27,499,285**

Expenditure Summary - By Fund Category

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
10	Personnel Services	1,952,847	1,945,017	2,301,119
20	Materials & Supplies	522,911	554,218	495,572
30	Services	3,898,843	3,926,424	4,369,382
50	Capital Outlay	64,123	136,317	109,000
80	Internal Transfers	1,599,150	67,986	568,622
Total	**General Fund**	**8,037,874**	**6,629,962**	**7,843,695**
Special Revenue Fund				
10	Personnel Services	339,152	425,624	471,013
20	Materials & Supplies	78,605	120,342	135,943
30	Services	799,866	641,263	807,195
50	Capital Outlay	0	10,536	0
60	Debt Service	154,509	314,314	57,400
80	Internal Transfers	742,639	658,036	1,083,752
Total	**Special Revenue Fund**	**2,114,771**	**2,170,115**	**2,555,302**
Special Assessment Fund				
10	Personnel Services	79,703	49,440	42,327
20	Materials & Supplies	81,060	63,852	123,119
30	Services	200,365	200,874	293,048
50	Capital Outlay	300,000	0	0
60	Debt Service	462,626	749,811	1,477,085
80	Internal Transfers	272,095	257,026	256,798
Total	**Special Assessment Fund**	**1,395,850**	**1,321,004**	**2,192,377**
Enterprise Fund				
10	Personnel Services	1,035,087	1,242,705	1,492,263
20	Materials & Supplies	817,815	819,702	914,614
30	Services	2,395,542	2,713,891	2,788,648
50	Capital Outlay	113,839	120,654	166,928
60	Debt Service	4,060,572	4,045,007	4,044,921
80	Internal Transfers	775,833	1,257,114	1,225,252

Expenditure Summary - By Fund Category

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Enterprise Fund**	**9,198,688**	**10,199,071**	**10,632,626**
Capital Project				
50	Capital Outlay	135,776	200,692	2,092,000
80	Internal Transfers	0	92,516	0
Total	**Capital Project**	**135,776**	**293,208**	**2,092,000**
Successor Agency				
10	Personnel Services	180,309	194,595	214,694
20	Materials & Supplies	2,483	2,467	0
30	Services	30,115	83,590	51,656
60	Debt Service	3,642,609	3,111,585	1,703,325
Total	**Successor Agency**	**3,855,516**	**3,392,237**	**1,969,675**
	CitywideTotal	**$ 24,738,476**	**$ 24,005,598**	**$ 27,285,675**

Revenue Line Item Detail - by Fund

General Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101	***General Fund***			
Revenue				
General				
101-0000-0301-001	Property Tax, Secured	424,280	382,254	410,061
101-0000-0301-002	Property Tax, Unsecured	24,663	34,341	31,800
101-0000-0301-003	Property Tax, Supplemental	36,680	23,000	25,000
101-0000-0301-004	Property Tax, Prior Year	21,611	7,809	10,000
101-0000-0301-005	Interest/Penalties	5,828	6,000	6,000
101-0000-0301-008	Property Tax, Eraf-VLF	1,215,998	1,298,508	1,384,653
101-0000-0301-012	Successor Agency Residual Tax	408,462	166,520	295,869
101-0000-0307-060	Motor Vehicle In- Lieu Tax	7,857	6,230	8,000
101-0000-0307-062	Homeowner's Prop Tax Relief	(9,312)	(4,262)	0
Property Taxes		**2,136,066**	**1,920,400**	**2,171,383**
101-0000-0302-001	Contribution - Owens & Minor	330	0	0
101-0000-0302-010	Sales & Use Tax	3,413,641	2,551,230	1,591,200
101-0000-0302-011	Transient Lodging Tax	106,018	100,000	100,000
101-0000-0302-013	Business License Fee	112,643	128,009	129,000
101-0000-0302-014	Property Transfer Tax	33,882	33,000	35,000
101-0000-0302-015	Card Room License Tax	0	45	0
101-0000-0302-019	Sales & Use Tax-One Time Only	1,708,375	0	0
Sales Tax		**5,374,888**	**2,812,284**	**1,855,200**
101-0000-0302-075	Franchises- Cable Tv	113,633	110,857	120,750
101-0000-0302-076	Franchises- The Gas Co	40,320	33,360	45,300
101-0000-0302-077	Franchises- SCE	82,595	86,600	88,332
101-0000-0302-078	Franchises- Oil Royalties	11,030	12,800	14,800
101-0000-0302-079	Franchises-Solid Waste	92,929	85,000	90,000
Franchises		**340,506**	**328,617**	**359,182**
101-0000-0304-033	Encroachment Permits	6,471	10,000	10,000
101-0000-0304-034	Garage Sale Permits	2,670	4,000	4,000
101-0000-0304-035	Other Misc Permits	45	0	0
101-0000-0309-081	Other Planning Fees	29,255	75,000	75,000
101-0000-0309-085	Bldg /Construction Permit	207,623	203,815	237,150
101-0000-0309-086	Bldg Plan Check Charges	66,109	117,482	112,812

Revenue Line Item Detail - by Fund

General Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-0000-0309-087	Engineering Fees	0	0	5,000
101-0000-0309-100	Other Building Fees	66,714	47,000	47,000
Licenses, Permits, Devel Impacts		**378,886**	**457,297**	**490,962**
101-0000-0305-040	Penalties - Parking Citations VC	145	225	400
101-0000-0305-041	Fmc Parking Citations	2,053	3,750	5,000
101-0000-0305-042	Other Local Fines-impound	2,535	4,375	5,000
101-0000-0305-043	Fireworks Enforcement	2,050	10,513	10,000
101-0000-0305-045	Other Court Fines	33,365	21,243	37,500
101-0000-0305-046	VC Parking Citations	2,468	4,180	1,500
101-0000-0305-047	Late Fees - Parking Cites FMC	80	160	100
101-0000-0305-048	Code Fines Non-Compliance	240	0	250
101-0000-0311-134	Restitution	1,137	95	650
Fines & Forfeitures		**44,072**	**44,541**	**60,400**
101-0000-0306-052	Rents- Fire	16,860	24,950	27,000
101-0000-0306-057	River Park Mtnc-Griffin	40,000	40,000	0
101-0000-0306-101	Parking Lot Rental	11,940	12,000	22,000
101-0000-0306-102	455 Main St Rental	0	100	100
101-0000-0392-905	Rental Income - HVTB	0	0	1,800
101-0000-0392-907	Rental Income - Fillmore/West	0	0	26,850
101-0000-0392-908	Rental Income - Track Lease	0	0	9,755
101-0000-0392-909	Rental Income - Passenger	0	0	5,400
Money and Property Use		**68,800**	**77,050**	**92,905**
101-0000-0306-063	Protective Gear Grant (Fire)	14,734	0	0
101-0000-0309-080	SRO Reimbursement	56,250	75,000	120,500
101-0000-0311-132	Workers Comp/SDI Reimbursement	222	0	0
101-0000-0314-190	1/2 Cent Sales Tax/Pub Safety	95,870	78,000	78,000
101-0000-0314-248	COPS Grant	100,000	100,000	100,000
101-0000-0314-251	CEMA Grant-CalifEmergMgtAgency	0	0	72,000
Grants		**267,076**	**253,000**	**370,500**
101-0000-0309-072	Finance Fees	0	0	500
101-0000-0309-073	Fire Flow Test	0	500	500
101-0000-0309-074	Special Public Works Fees	14,065	8,000	13,500
101-0000-0309-075	Fire (Movie) Fees	33,188	25,230	30,000
101-0000-0309-077	Fire Report Fee	15	0	500

Revenue Line Item Detail - by Fund

General Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-0000-0309-078	Other Fire Fees	0	0	500
101-0000-0309-082	Special Police Services	27,908	35,000	35,000
101-0000-0309-084	Fire Inspection Fees	0	400	400
101-0000-0309-091	Weed And Lot Cleaning	1,400	0	2,500
101-0000-0309-092	Live Scan Fees	3,460	4,000	5,000
101-0000-0309-093	City Clerk Fees	181	500	500
101-0000-0309-094	Fireworks Fees	0	10,000	10,000
101-0000-0309-095	Filming Fees	32,518	16,240	30,000
101-0000-0309-099	Code Compliance Inspection	50	0	1,000
101-0000-0309-101	Police - Reports	363	352	110
101-0000-0309-102	Notary Fees	40	0	0
101-0000-0309-103	Event Fees	0	6,707	0
101-0000-0309-104	New Debt Administrative Fees	0	24,650	0
101-0000-0309-330	Write Off	160	0	0
101-0000-0311-119	NSF Fee	30	0	0
101-0000-0311-121	Sale Of Maps/books	0	85	85
101-0000-0311-122	Admin Fee- Admin Contracts	3,820	17,285	17,285
101-0000-0311-803	Admin Fee - CFD#1	6,060	6,060	6,060
101-0000-0311-804	Admin Fee - CFD#2	3,188	3,188	6,060
101-0000-0311-806	Admin Fee - CFD#3	6,164	6,164	6,060
101-0000-0311-809	Admin Fee - CFD#5	6,060	6,060	6,060
101-0000-0311-811	Admin Fee - CFD#6	6,060	6,060	6,060
101-0000-0311-932	Admin Fee - Successor Agency	0	0	38,156
Charge for Services		**144,729**	**176,481**	**215,836**
101-0000-0306-050	Interest Earnings	13,988	20,185	20,000
101-0000-0311-125	Other Misc Revenue	1,183	8,111	3,000
101-0000-0311-126	SB 90 Reimbursements	147,277	45,816	45,000
101-0000-0311-131	Insurance Reimbursement	0	31,043	0
101-0000-0311-138	Utility Reimbursement	136	11,589	20,000
101-0000-0312-123	Donations	1,700	0	2,000
101-0000-0392-095	Fireworks Donation	20,500	2,000	2,000
Other Revenue		**184,783**	**118,744**	**92,000**
101-0000-0400-203	Transfer In - Streets	6,731	77,732	77,732
101-0000-0400-206	Transfer In - L&L Districts	14,790	51,167	52,753
101-0000-0400-207	Transfer In - Storm Drain Dist	15,600	20,988	21,639

Revenue Line Item Detail - by Fund

General Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-0000-0400-211	Transfer In - Bike Path	67	616	616
101-0000-0400-212	Transfer In - Solid Waste	3,502	11,123	11,468
101-0000-0400-231	Transfer In - Housing	1,200	0	2,000
101-0000-0400-301	Transfer In - Sewer	187,187	106,521	127,826
101-0000-0400-302	Transfer In - Water	82,048	235,374	242,671
101-0000-0400-304	Transfer In - Recreation	3,094	0	0
101-0000-0400-305	Transfer In - Community Pool	3,504	0	0
101-0000-0400-402	Transfer In - Public Fac DIF	0	0	0
101-0000-0400-800	Transfer In	0	2,489	0
101-0000-0400-932	Transfer In - Successor RDA	0	85,345	0
Internal Transfers		**317,723**	**591,355**	**536,705**
101-0000-0318-101	Loan - NF Specific Plan - Fund 101	0	0	0
101-0000-0318-224	Loan Proceeds - Stewart	9,000	0	0
101-0000-0499-101	FB Reserve for GF Reserve	0	0	320,000
101-0000-0499-304	FB Reserve for Recreation	0	0	198,622
Reserves		**9,000**	**0**	**518,622**
101-0000-0311-399	Prior Period/Carry Over Budget	0	0	0
101-0000-0400-101	Set Aside for Sales Tax Reduction	0	0	1,080,000
Sales Tax Repayment		**0**	**0**	**1,080,000**
Total	**General**	**9,266,532**	**6,779,770**	**7,843,695**
Total	**Revenue**	**$ 9,266,532**	**$ 6,779,770**	**$ 7,843,695**
Net Total	**General Fund**	**9,266,532**	**6,779,770**	**7,843,695**

506 ***General Fund Reserve***

Revenue

General				
506-0000-0400-101	Transfer In - General Fund	1,200,000	0	320,000
Internal Transfers		**1,200,000**	**0**	**320,000**
Total	**General**	**1,200,000**	**0**	**320,000**

Revenue Line Item Detail - by Fund

General Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	$ 1,200,000	$ 0	$ 320,000
Net Total	**General Fund Reserve**	1,200,000	0	320,000
Net Total	**General Fund**	10,466,532	6,779,770	8,163,695

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
202	***Public Education in Government***			
Revenue				
General				
202-0000-0302-075	Franchises- Cable Tv	12,778	6,900	6,900
Franchises		**12,778**	**6,900**	**6,900**
202-0000-0306-050	Interest Earnings	36	32	0
Other Revenue		**36**	**32**	**0**
Total	**General**	**12,814**	**6,932**	**6,900**
Total	**Revenue**	**$ 12,814**	**$ 6,932**	**$ 6,900**
Net Total	**Public Education in Government**	**12,814**	**6,932**	**6,900**
203	***Streets - Gasoline Tax***			
Revenue				
General				
203-0000-0307-064	Section 2103	119,012	173,450	173,450
203-0000-0307-065	Section 2105	93,084	73,749	73,749
203-0000-0307-066	Section 2106	65,599	53,690	53,690
203-0000-0307-067	Section 2107	119,683	109,801	109,801
203-0000-0307-068	Section 2107.5	8,000	4,000	4,000
Property Taxes		**405,378**	**414,690**	**414,690**
203-0000-0306-050	Interest Earnings	638	405	500
Other Revenue		**638**	**405**	**500**
Total	**General**	**406,016**	**415,095**	**415,190**
Total	**Revenue**	**$ 406,016**	**$ 415,095**	**$ 415,190**
Net Total	**Streets - Gasoline Tax**	**406,016**	**415,095**	**415,190**
204	***Local Transportation - TDA Art 8a***			

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Revenue				
General				
204-0000-0313-160	TDA Streets - Art 8 99400a	85,711	143,200	106,044
Grants		**85,711**	**143,200**	**106,044**
204-0000-0306-050	Interest Earnings	526	417	500
Other Revenue		**526**	**417**	**500**
Total General		**86,237**	**143,617**	**106,544**
Total Revenue		**$ 86,237**	**$ 143,617**	**$ 106,544**
Net Total Local Transportation - TDA Art 8a		**86,237**	**143,617**	**106,544**
208	***Community Development Block Grant***			
Revenue				
General				
208-0000-0313-226	Housing Code Enforcement	60,919	1,153	0
208-0000-0314-166	CDBG-Fire Squad/Engine Lease	0	217,450	57,400
Grants		**60,919**	**218,603**	**57,400**
208-0000-0400-101	Transfer In-General Fund	0	0	0
208-0000-0400-401	Transfer In-Fire DIF	0	0	0
Internal Transfers		**0**	**0**	**0**
Total General		**60,919**	**218,603**	**57,400**
Total Revenue		**$ 60,919**	**$ 218,603**	**$ 57,400**
Net Total Community Development Block Grant		**60,919**	**218,603**	**57,400**
210	***Public Transit - TDA Art 8a***			
Revenue				
General				
210-0000-0313-158	TDA Transit - Art 8 99400c	495,429	395,662	420,000

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Grants		**495,429**	**395,662**	**420,000**
Total	**General**	**495,429**	**395,662**	**420,000**
Total	**Revenue**	**$ 495,429**	**$ 395,662**	**$ 420,000**
Net Total	**Public Transit - TDA Art 8a**	**495,429**	**395,662**	**420,000**

211 ***Bike Path - TDA Art 3***

Revenue

General				
211-0000-0313-162	Bike Path Mtnc - Art 3	7,787	7,622	10,418
Grants		**7,787**	**7,622**	**10,418**
211-0000-0306-050	Interest Earnings	50	25	25
Other Revenue		**50**	**25**	**25**
211-0000-0400-101	Transfer In from Fund 101	22,285	30,000	25,000
Internal Transfers		**22,285**	**30,000**	**25,000**
Total	**General**	**30,122**	**37,647**	**35,443**
Total	**Revenue**	**$ 30,122**	**$ 37,647**	**$ 35,443**
Net Total	**Bike Path - TDA Art 3**	**30,122**	**37,647**	**35,443**

212 ***Solid Waste***

Revenue

General				
212-0000-0306-414	Vehicle Impact Fee 2%-Franchis	17,150	31,804	26,368
Franchises		**17,150**	**31,804**	**26,368**
212-0000-0306-413	CIWMP Reallocation	9,782	3,084	3,084
212-0000-0309-185	Source Reduction Fees	0	75,000	0
212-0000-0309-310	Base Fee	75,246	59,762	75,000
212-0000-0309-330	Write Off	(3)	6	0

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Charge for Services		**85,026**	**137,853**	**78,084**
212-0000-0306-050	Interest Earnings	199	200	200
212-0000-0306-183	Waste Coordinator Fee	356	880	880
Other Revenue		**555**	**1,080**	**1,080**
Total	**General**	**102,730**	**170,737**	**105,532**
Total	**Revenue**	**$ 102,730**	**$ 170,737**	**$ 105,532**
Net Total	**Solid Waste**	**102,730**	**170,737**	**105,532**

231 ***Affordable Housing***

Revenue

General				
231-0000-0306-051	Interest Earnings - Loans	7,917	8,500	8,500
Other Revenue		**7,917**	**8,500**	**8,500**
231-0000-0318-224	Loan Proceeds	96,808	6,000	6,000
231-0000-0318-225	Loan Appreciation Sharing	64,245	11,275	0
Reserves		**161,053**	**17,275**	**6,000**
Total	**General**	**168,970**	**25,775**	**14,500**
Total	**Revenue**	**$ 168,970**	**$ 25,775**	**$ 14,500**
Net Total	**Affordable Housing**	**168,970**	**25,775**	**14,500**

401 ***Fire Substation Development Imapct***

Revenue

General				
401-0000-0303-196	Dev Impact Fee-Fire Substation	7,600	30,571	27,540
Licenses, Permits, Devel Impacts		**7,600**	**30,571**	**27,540**
401-0000-0306-050	Interest Earnings	67	49	0
Other Revenue		**67**	**49**	**0**

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**General**	**7,667**	**30,620**	**27,540**
Total	**Revenue**	**$ 7,667**	**$ 30,620**	**$ 27,540**
Net Total	**Fire Substation Development Imapct**	**7,667**	**30,620**	**27,540**
402	***Public Facilities Development Impact***			

Revenue

General				
402-0000-0303-192	Develop Impact Fee-City	48,614	55,476	59,925
402-0000-0303-193	Develop Impact Fee -Fire	24,307	27,738	29,988
402-0000-0303-194	Develop Impact Fee-Police	10,568	12,060	13,005
402-0000-0303-195	Develop Impact Fee-Library	22,193	25,326	27,336
Licenses, Permits, Devel Impacts		**105,683**	**120,600**	**130,254**
402-0000-0306-050	Interest Earnings	374	323	0
Other Revenue		**374**	**323**	**0**
Total	**General**	**106,057**	**120,923**	**130,254**
Total	**Revenue**	**$ 106,057**	**$ 120,923**	**$ 130,254**
Net Total	**Public Facilities Development Impact**	**106,057**	**120,923**	**130,254**

403 ***Transportation Development Impact***

Revenue

General				
403-0000-0303-195	Developer Impact Fee-Transport	142,321	94,095	43,197
Licenses, Permits, Devel Impacts		**142,321**	**94,095**	**43,197**
403-0000-0306-050	Interest Earnings	493	65	0
403-0000-0306-051	Interest Earnings - Loans	16,863	0	0
Other Revenue		**17,356**	**65**	**0**
Total	**General**	**159,677**	**94,160**	**43,197**

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	**$ 159,677**	**$ 94,160**	**$ 43,197**
Net Total	**Transportation Development Impact**	**159,677**	**94,160**	**43,197**
404	***Parkland Development Impact***			

Revenue

General				
404-0000-0303-196	Develop Impact Fee-Parks	220,400	0	0
Licenses, Permits, Devel Impacts		**220,400**	**0**	**0**
404-0000-0306-050	Interest Earnings	658	415	0
Other Revenue		**658**	**415**	**0**
Total	**General**	**221,058**	**415**	**0**
Total	**Revenue**	**$ 221,058**	**$ 415**	**$ 0**
Net Total	**Parkland Development Impact**	**221,058**	**415**	**0**

405 ***Water Development Impact***

Revenue

General				
405-0000-0303-197	Develop Impact Fee-Water Impr	282,021	335,341	241,485
405-0000-0303-201	DIF-Well #9 Design	0	19,525	0
Licenses, Permits, Devel Impacts		**282,021**	**354,867**	**241,485**
405-0000-0306-050	Interest Earnings	781	726	0
405-0000-0306-051	Interest Earnings - Loans	55	1,367	0
Other Revenue		**835**	**2,093**	**0**
Total	**General**	**282,856**	**356,960**	**241,485**
Total	**Revenue**	**$ 282,856**	**$ 356,960**	**$ 241,485**
Net Total	**Water Development Impact**	**282,856**	**356,960**	**241,485**

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
406	***Sewer Development Impact***			
Revenue				
General				
406-0000-0303-198	Develop Impact Fee-Sewer Imp	529,737	303,246	127,500
Licenses, Permits, Devel Impacts		**529,737**	**303,246**	**127,500**
406-0000-0306-050	Interest Earnings	2,859	3,942	4,000
406-0000-0306-051	Interest Earnings - Loans	419	1,909	0
Other Revenue		**3,278**	**5,851**	**4,000**
Total	**General**	**533,014**	**309,096**	**131,500**
Total	**Revenue**	**$ 533,014**	**$ 309,096**	**$ 131,500**
Net Total	**Sewer Development Impact**	**533,014**	**309,096**	**131,500**
407	***Storm Drain Development Impact***			
Revenue				
General				
407-0000-0303-199	Dev Impact Fee-Storm Drain Imp	233,622	76,432	81,600
Licenses, Permits, Devel Impacts		**233,622**	**76,432**	**81,600**
407-0000-0306-050	Interest Earnings	769	602	0
407-0000-0306-051	Interest Earnings - Loans	81	600	0
Other Revenue		**850**	**1,202**	**0**
Total	**General**	**234,472**	**77,634**	**81,600**
Total	**Revenue**	**$ 234,472**	**$ 77,634**	**$ 81,600**
Net Total	**Storm Drain Development Impact**	**234,472**	**77,634**	**81,600**
701	***Veterans Memorial District***			
Revenue				
General				

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
701-0000-0301-001	Property Tax	96,177	48,553	86,353
701-0000-0301-006	Property Tax-HOPTR	144	44,031	200
701-0000-0301-011	Low Mod Inc Housing Allocation	105	0	0
701-0000-0301-012	Residual Tax	19,685	0	11,774
701-0000-0303-021	Spec T-Parcel Tax Assessment	15,536	15,593	28,070
Property Taxes		**131,646**	**108,177**	**126,397**
701-0000-0306-053	Building Rents	42,299	40,000	40,800
Money and Property Use		**42,299**	**40,000**	**40,800**
701-0000-0306-055	Concessions-bar	0	150	0
701-0000-0309-202	County Library	3,309	0	4,539
701-0000-0309-207	Youth Building	5,875	9,000	9,180
Charge for Services		**9,184**	**9,150**	**13,719**
701-0000-0306-050	Interest Earnings	427	413	0
701-0000-0311-125	Misc Revenue	1,080	2,810	1,224
Other Revenue		**1,507**	**3,223**	**1,224**
Total	**General**	**184,636**	**160,551**	**182,140**
Total	**Revenue**	**$ 184,636**	**$ 160,551**	**$ 182,140**
Net Total	**Veterans Memorial District**	**184,636**	**160,551**	**182,140**

702 ***NPDES - Storm Water***

Revenue

General				
702-0000-0303-021	Parcel Tax Assessment	6,482	0	15,000
Property Taxes		**6,482**	**0**	**15,000**
702-0000-0306-050	Interest Earnings	0	35	35
Other Revenue		**0**	**35**	**35**
702-0000-0400-101	Transfer In - GF	0	20,000	25,000
702-0000-0400-207	Transfer In - SD Districts	0	7,378	8,000
702-0000-0400-275	Transfer In	3,932	0	0
702-0000-0400-276	Transfer In	499	0	0

Revenue Line Item Detail - by Fund

Special Revenue Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
702-0000-0400-277	Transfer In	2,590	0	0
702-0000-0400-278	Transfer In	2,308	0	0
702-0000-0400-279	Transfer In	1,019	0	0
702-0000-0400-280	Transfer In	12	0	0
702-0000-0400-281	Transfer In	915	0	0
702-0000-0400-282	Transfer In	165	0	0
702-0000-0400-283	Transfer In	11,017	0	0
Internal Transfers		**22,457**	**27,378**	**33,000**
Total	**General**	**28,939**	**27,413**	**48,035**
Total	**Revenue**	**$ 28,939**	**$ 27,413**	**$ 48,035**
Net Total	**NPDES - Storm Water**	**28,939**	**27,413**	**48,035**
808	***Capital Leases***			

Revenue

General				
808-0000-0400-101	Transfer In from General Fund	96,865	4,350	0
808-0000-0400-208	Transfer In - From F208 CDBG	0	0	57,400
808-0000-0400-490	Transfer In-PW/Fire Sta Yard	0	92,516	0
Internal Transfers		**96,865**	**96,866**	**57,400**
Total	**General**	**96,865**	**96,866**	**57,400**
Total	**Revenue**	**$ 96,865**	**$ 96,866**	**$ 57,400**
Net Total	**Capital Leases**	**96,865**	**96,866**	**57,400**
Net Total	**Special Revenue Fund**	**3,218,476**	**2,688,706**	**2,104,660**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
206	***Lighting & Landscape Assessment Districts***			
Revenue				
General				
206-0000-0400-232	Transfer In-From Assess Dists	45,123	21,051	17,897
Internal Transfers		**45,123**	**21,051**	**17,897**
Total	**General**	**45,123**	**21,051**	**17,897**
Total	**Revenue**	**$ 45,123**	**$ 21,051**	**$ 17,897**
Net Total	**Lighting & Landscape Assessment Districts**	**45,123**	**21,051**	**17,897**
207	***Storm Drain Assessment Districts***			
Revenue				
General				
207-0000-0400-275	Transfer In-Fr SD Districts	34,170	20,058	16,554
Internal Transfers		**34,170**	**20,058**	**16,554**
Total	**General**	**34,170**	**20,058**	**16,554**
Total	**Revenue**	**$ 34,170**	**$ 20,058**	**$ 16,554**
Net Total	**Storm Drain Assessment Districts**	**34,170**	**20,058**	**16,554**
232	***L&L HVP Zone1***			
Revenue				
General				
232-0000-0303-001	Assesment Taxes	38,131	51,204	106,047
Property Taxes		**38,131**	**51,204**	**106,047**
232-0000-0306-050	Interest Earnings	170	71	0
Other Revenue		**170**	**71**	**0**
Total	**General**	**38,302**	**51,275**	**106,047**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	**$ 38,302**	**$ 51,275**	**$ 106,047**
Net Total	**L&L HVP Zone1**	**38,302**	**51,275**	**106,047**
235	***L&L Dist Z1 - Tr 4498 & 4505***			

Revenue

General				
235-0000-0303-001	Assesment Taxes	19,021	20,593	21,303
Property Taxes		**19,021**	**20,593**	**21,303**
235-0000-0311-399	Prior Period Adjustment	17,251	0	0
Sales Tax Repayment		**17,251**	**0**	**0**
Total	**General**	**36,272**	**20,593**	**21,303**
Total	**Revenue**	**$ 36,272**	**$ 20,593**	**$ 21,303**
Net Total	**L&L Dist Z1 - Tr 4498 & 4505**	**36,272**	**20,593**	**21,303**
236	***L&L Dist Z1 - Tract 4535***			

Revenue

General				
236-0000-0303-001	Assesment Taxes	17,448	17,211	17,799
Property Taxes		**17,448**	**17,211**	**17,799**
236-0000-0306-050	Interest Earnings	0	0	0
Other Revenue		**0**	**0**	**0**
236-0000-0311-399	Prior Period Adjustment	34,121	0	0
Sales Tax Repayment		**34,121**	**0**	**0**
Total	**General**	**51,569**	**17,211**	**17,799**
Total	**Revenue**	**$ 51,569**	**$ 17,211**	**$ 17,799**
Net Total	**L&L Dist Z1 - Tract 4535**	**51,569**	**17,211**	**17,799**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
237	***L&L Dist Z1 - Tract 4603***			
Revenue				
General				
237-0000-0303-001	Assesment Taxes	7,052	7,843	8,657
Property Taxes		**7,052**	**7,843**	**8,657**
237-0000-0306-050	Interest Earnings	14	8	0
Other Revenue		**14**	**8**	**0**
Total	**General**	**7,065**	**7,851**	**8,657**
Total	**Revenue**	**$ 7,065**	**$ 7,851**	**$ 8,657**
Net Total	**L&L Dist Z1 - Tract 4603**	**7,065**	**7,851**	**8,657**
238	***L&L Dist Z1 - Tract 4447***			
Revenue				
General				
238-0000-0303-001	Assesment Taxes	8,316	8,206	8,489
Property Taxes		**8,316**	**8,206**	**8,489**
Total	**General**	**8,316**	**8,206**	**8,489**
Total	**Revenue**	**$ 8,316**	**$ 8,206**	**$ 8,489**
Net Total	**L&L Dist Z1 - Tract 4447**	**8,316**	**8,206**	**8,489**
239	***L&L Dist Z1 - Tract 4208***			
Revenue				
General				
239-0000-0303-001	Assesment Taxes	4,041	4,588	4,756
Property Taxes		**4,041**	**4,588**	**4,756**
Total	**General**	**4,041**	**4,588**	**4,756**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	**$ 4,041**	**$ 4,588**	**$ 4,756**
Net Total	**L&L Dist Z1 - Tract 4208**	**4,041**	**4,588**	**4,756**
240	***L&L Dist Z1 - Tract 4435 - 1 & 2***			

Revenue

General				
240-0000-0303-001	Assesment Taxes	1,190	1,724	1,788
Property Taxes		**1,190**	**1,724**	**1,788**
240-0000-0306-050	Interest Earnings	3	0	0
Other Revenue		**3**	**0**	**0**
Total	**General**	**1,193**	**1,724**	**1,788**
Total	**Revenue**	**$ 1,193**	**$ 1,724**	**$ 1,788**
Net Total	**L&L Dist Z1 - Tract 4435 - 1 & 2**	**1,193**	**1,724**	**1,788**
241	***L&L Dist Z1 - 51-PM-93 3rd St***			

Revenue

General				
241-0000-0303-001	Assesment Taxes	98	124	140
Property Taxes		**98**	**124**	**140**
241-0000-0306-050	Interest Earnings	1	0	0
Other Revenue		**1**	**0**	**0**
Total	**General**	**98**	**124**	**140**
Total	**Revenue**	**$ 98**	**$ 124**	**$ 140**
Net Total	**L&L Dist Z1 - 51-PM-93 3rd St**	**98**	**124**	**140**
242	***L&L Dist Z1 - Tract 5075***			

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Revenue				
General				
242-0000-0303-001	Assesment Taxes	1,171	1,433	2,317
Property Taxes		**1,171**	**1,433**	**2,317**
Total General		**1,171**	**1,433**	**2,317**
Total Revenue		**$ 1,171**	**$ 1,433**	**$ 2,317**
Net Total L&L Dist Z1 - Tract 5075		**1,171**	**1,433**	**2,317**
243	***L&L Dist Z1 - Tract 5076***			
Revenue				
General				
243-0000-0303-001	Assesment Taxes	148	236	243
Property Taxes		**148**	**236**	**243**
Total General		**148**	**236**	**243**
Total Revenue		**$ 148**	**$ 236**	**$ 243**
Net Total L&L Dist Z1 - Tract 5076		**148**	**236**	**243**
244	***L&L Dist Z1 - Tract 5099***			
Revenue				
General				
244-0000-0303-001	Assesment Taxes	73,176	72,571	74,965
Property Taxes		**73,176**	**72,571**	**74,965**
244-0000-0306-050	Interest Earnings	383	240	0
Other Revenue		**383**	**240**	**0**
Total General		**73,559**	**72,811**	**74,965**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	**$ 73,559**	**$ 72,811**	**$ 74,965**
Net Total	**L&L Dist Z1 - Tract 5099**	**73,559**	**72,811**	**74,965**
245	***L&L Dist Z1 - Tract 5160***			
Revenue				
General				
245-0000-0303-001	Assesment Taxes	65,561	65,155	67,369
Property Taxes		**65,561**	**65,155**	**67,369**
Total	**General**	**65,561**	**65,155**	**67,369**
Total	**Revenue**	**$ 65,561**	**$ 65,155**	**$ 67,369**
Net Total	**L&L Dist Z1 - Tract 5160**	**65,561**	**65,155**	**67,369**
246	***L&L Dist Z1 - Tract 5335***			
Revenue				
General				
246-0000-0303-001	Assesment Taxes	12,425	12,271	12,675
Property Taxes		**12,425**	**12,271**	**12,675**
246-0000-0306-050	Interest Earnings	81	50	0
Other Revenue		**81**	**50**	**0**
Total	**General**	**12,505**	**12,321**	**12,675**
Total	**Revenue**	**$ 12,505**	**$ 12,321**	**$ 12,675**
Net Total	**L&L Dist Z1 - Tract 5335**	**12,505**	**12,321**	**12,675**
247	***L&L Dist Z1 - Tract 5304***			
Revenue				
General				
247-0000-0303-001	Assesment Taxes	17,489	17,921	18,522

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Property Taxes		**17,489**	**17,921**	**18,522**
247-0000-0306-050	Interest Earnings	102	59	0
Other Revenue		**102**	**59**	**0**
Total General		**17,591**	**17,980**	**18,522**
Total Revenue		**$ 17,591**	**$ 17,980**	**$ 18,522**
Net Total L&L Dist Z1 - Tract 5304		**17,591**	**17,980**	**18,522**

248 L&L Dist Z1 - Tract 5353

Revenue

General				
248-0000-0303-001	Assesment Taxes	1,184	1,876	1,980
Property Taxes		**1,184**	**1,876**	**1,980**
248-0000-0306-050	Interest Earnings	75	45	0
Other Revenue		**75**	**45**	**0**
Total General		**1,259**	**1,921**	**1,980**
Total Revenue		**$ 1,259**	**$ 1,921**	**$ 1,980**
Net Total L&L Dist Z1 - Tract 5353		**1,259**	**1,921**	**1,980**

249 L&L Dist Z1 - Tract 4005

Revenue

General				
249-0000-0303-001	Assesment Taxes	2,492	2,799	2,907
Property Taxes		**2,492**	**2,799**	**2,907**
Total General		**2,492**	**2,799**	**2,907**
Total Revenue		**$ 2,492**	**$ 2,799**	**$ 2,907**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Net Total	**L&L Dist Z1 - Tract 4005**	**2,492**	**2,799**	**2,907**
252	***L&L Dist Z3 - Lights***			
Revenue				
General				
252-0000-0303-001	Assesment Taxes	5,678	5,871	6,660
Property Taxes		**5,678**	**5,871**	**6,660**
252-0000-0306-050	Interest Earnings	0	0	0
Other Revenue		**0**	**0**	**0**
Total	**General**	**5,679**	**5,871**	**6,660**
Total	**Revenue**	**$ 5,679**	**$ 5,871**	**$ 6,660**
Net Total	**L&L Dist Z3 - Lights**	**5,679**	**5,871**	**6,660**
253	***L&L Dist Z3 - Trees***			
Revenue				
General				
253-0000-0303-001	Assesment Taxes	1,027	1,077	1,120
Property Taxes		**1,027**	**1,077**	**1,120**
253-0000-0306-050	Interest Earnings	17	9	0
Other Revenue		**17**	**9**	**0**
Total	**General**	**1,044**	**1,086**	**1,120**
Total	**Revenue**	**$ 1,044**	**$ 1,086**	**$ 1,120**
Net Total	**L&L Dist Z3 - Trees**	**1,044**	**1,086**	**1,120**
254	***L&L Dist Z3 - DP 02-05***			
Revenue				
General				
254-0000-0303-001	Assesment Taxes	2,647	2,613	2,700

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Property Taxes		**2,647**	**2,613**	**2,700**
254-0000-0306-050	Interest Earnings	17	11	0
Other Revenue		**17**	**11**	**0**
Total General		**2,664**	**2,624**	**2,700**
Total Revenue		**$ 2,664**	**$ 2,624**	**$ 2,700**
Net Total L&L Dist Z3 - DP 02-05		**2,664**	**2,624**	**2,700**

255 L&L Dist Z3 - CUP 97.5

Revenue

General				
255-0000-0303-001	Assesment Taxes	187	189	237
Property Taxes		**187**	**189**	**237**
255-0000-0306-050	Interest Earnings	6	4	0
Other Revenue		**6**	**4**	**0**
Total General		**192**	**193**	**237**
Total Revenue		**$ 192**	**$ 193**	**$ 237**
Net Total L&L Dist Z3 - CUP 97.5		**192**	**193**	**237**

256 L&L Dist Z3 - DP 01-18

Revenue

General				
256-0000-0303-001	Assesment Taxes	554	538	334
Property Taxes		**554**	**538**	**334**
256-0000-0306-050	Interest Earnings	6	4	0
Other Revenue		**6**	**4**	**0**
Total General		**560**	**542**	**334**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	**$ 560**	**$ 542**	**$ 334**
Net Total	**L&L Dist Z3 - DP 01-18**	**560**	**542**	**334**
257	***L&L Dist Z3 - DP 00-16***			
Revenue				
General				
257-0000-0303-001	Assesment Taxes	76	65	83
Property Taxes		**76**	**65**	**83**
257-0000-0306-050	Interest Earnings	3	2	0
Other Revenue		**3**	**2**	**0**
Total	**General**	**80**	**67**	**83**
Total	**Revenue**	**$ 80**	**$ 67**	**$ 83**
Net Total	**L&L Dist Z3 - DP 00-16**	**80**	**67**	**83**
258	***L&L Dist Z3 - DP 01-03***			
Revenue				
General				
258-0000-0303-001	Assesment Taxes	49	56	190
Property Taxes		**49**	**56**	**190**
Total	**General**	**49**	**56**	**190**
Total	**Revenue**	**$ 49**	**$ 56**	**$ 190**
Net Total	**L&L Dist Z3 - DP 01-03**	**49**	**56**	**190**
259	***L&L Dist Z4 - DP 02-08***			
Revenue				
General				
259-0000-0303-001	Assesment Taxes	467	459	476

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Property Taxes		**467**	**459**	**476**
259-0000-0306-050	Interest Earnings	4	2	0
Other Revenue		**4**	**2**	**0**
Total General		**471**	**461**	**476**
Total Revenue		**$ 471**	**$ 461**	**$ 476**
Net Total L&L Dist Z4 - DP 02-08		**471**	**461**	**476**

261 L&L Dist Z5 - Tr 5785

Revenue

General				
261-0000-0303-001	Assesment Taxes	1,145	12,570	13,336
Property Taxes		**1,145**	**12,570**	**13,336**
261-0000-0306-050	Interest Earnings	4	3	0
Other Revenue		**4**	**3**	**0**
Total General		**1,149**	**12,573**	**13,336**
Total Revenue		**$ 1,149**	**$ 12,573**	**$ 13,336**
Net Total L&L Dist Z5 - Tr 5785		**1,149**	**12,573**	**13,336**

275 Storm Drain - Dist 1

Revenue

General				
275-0000-0303-001	Assesment Taxes	13,092	14,176	14,701
Property Taxes		**13,092**	**14,176**	**14,701**
275-0000-0306-050	Interest Earnings	156	95	0
Other Revenue		**156**	**95**	**0**
Total General		**13,248**	**14,271**	**14,701**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	**$ 13,248**	**$ 14,271**	**$ 14,701**
Net Total	**Storm Drain - Dist 1**	**13,248**	**14,271**	**14,701**
276	***Storm Drain - Dist 1A***			
Revenue				
General				
276-0000-0303-001	Assesment Taxes	2,566	1,827	1,894
Property Taxes		**2,566**	**1,827**	**1,894**
276-0000-0306-050	Interest Earnings	26	16	0
Other Revenue		**26**	**16**	**0**
Total	**General**	**2,591**	**1,843**	**1,894**
Total	**Revenue**	**$ 2,591**	**$ 1,843**	**$ 1,894**
Net Total	**Storm Drain - Dist 1A**	**2,591**	**1,843**	**1,894**
277	***Storm Drain - Dist 3***			
Revenue				
General				
277-0000-0303-001	Assesment Taxes	7,537	7,583	7,875
Property Taxes		**7,537**	**7,583**	**7,875**
277-0000-0306-050	Interest Earnings	17	7	0
Other Revenue		**17**	**7**	**0**
Total	**General**	**7,555**	**7,590**	**7,875**
Total	**Revenue**	**$ 7,555**	**$ 7,590**	**$ 7,875**
Net Total	**Storm Drain - Dist 3**	**7,555**	**7,590**	**7,875**
278	***Storm Drain - Dist 4***			

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Revenue				
General				
278-0000-0303-001	Assesment Taxes	39,803	38,841	40,173
Property Taxes		**39,803**	**38,841**	**40,173**
278-0000-0306-050	Interest Earnings	406	247	200
Other Revenue		**406**	**247**	**200**
Total General		**40,209**	**39,088**	**40,373**
Total Revenue		**$ 40,209**	**$ 39,088**	**$ 40,373**
Net Total Storm Drain - Dist 4		**40,209**	**39,088**	**40,373**
279	***Storm Drain - Dist 5***			
Revenue				
General				
279-0000-0303-001	Assesment Taxes	29,782	30,671	31,709
Property Taxes		**29,782**	**30,671**	**31,709**
279-0000-0306-050	Interest Earnings	136	91	0
Other Revenue		**136**	**91**	**0**
Total General		**29,918**	**30,761**	**31,709**
Total Revenue		**$ 29,918**	**$ 30,761**	**$ 31,709**
Net Total Storm Drain - Dist 5		**29,918**	**30,761**	**31,709**
280	***Storm Drain - Dist 6***			
Revenue				
General				
280-0000-0303-001	Assesment Taxes	1,397	2,304	2,915
Property Taxes		**1,397**	**2,304**	**2,915**
280-0000-0306-050	Interest Earnings	13	5	0

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Other Revenue		**13**	**5**	**0**
Total	**General**	**1,410**	**2,309**	**2,915**
Total	**Revenue**	**$ 1,410**	**$ 2,309**	**$ 2,915**
Net Total	**Storm Drain - Dist 6**	**1,410**	**2,309**	**2,915**
281	***Storm Drain - Dist 7A***			

Revenue

General				
281-0000-0303-001	Assesment Taxes	403	803	1,257
Property Taxes		**403**	**803**	**1,257**
Total	**General**	**403**	**803**	**1,257**
Total	**Revenue**	**$ 403**	**$ 803**	**$ 1,257**
Net Total	**Storm Drain - Dist 7A**	**403**	**803**	**1,257**
282	***Storm Drain - Dist 7B***			

Revenue

General				
282-0000-0303-001	Assesment Taxes	831	853	856
Property Taxes		**831**	**853**	**856**
282-0000-0306-050	Interest Earnings	15	9	0
Other Revenue		**15**	**9**	**0**
Total	**General**	**846**	**862**	**856**
Total	**Revenue**	**$ 846**	**$ 862**	**$ 856**
Net Total	**Storm Drain - Dist 7B**	**846**	**862**	**856**
283	***Storm Drain - Dist 7C***			

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Revenue				
General				
283-0000-0303-001	Assesment Taxes	140,003	146,482	151,447
Property Taxes		**140,003**	**146,482**	**151,447**
283-0000-0306-050	Interest Earnings	154	73	0
Other Revenue		**154**	**73**	**0**
Total General		**140,157**	**146,555**	**151,447**
Total Revenue		**$ 140,157**	**$ 146,555**	**$ 151,447**
Net Total Storm Drain - Dist 7C		**140,157**	**146,555**	**151,447**
509	***Levee Reserve - SD Dist #4***			
Revenue				
General				
509-0000-0306-050	Interest Earnings	138	115	0
Other Revenue		**138**	**115**	**0**
509-0000-0400-278	Transfer In - SD Dist #4	24,285	24,285	24,285
Internal Transfers		**24,285**	**24,285**	**24,285**
Total General		**24,423**	**24,400**	**24,285**
Total Revenue		**$ 24,423**	**$ 24,400**	**$ 24,285**
Net Total Levee Reserve - SD Dist #4		**24,423**	**24,400**	**24,285**
510	***Levee Reserve - SD Dist #5***			
Revenue				
General				
510-0000-0306-050	Interest Earnings	163	115	0
Other Revenue		**163**	**115**	**0**
510-0000-0400-279	Transfer In - SD Dist #5	11,780	11,780	11,780

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Internal Transfers		**11,780**	**11,780**	**11,780**
Total	**General**	**11,943**	**11,895**	**11,780**
Total	**Revenue**	**$ 11,943**	**$ 11,895**	**$ 11,780**
Net Total	**Levee Reserve - SD Dist #5**	**11,943**	**11,895**	**11,780**

511 ***Levee Reserve - SD Dist #6***

Revenue

General				
511-0000-0306-050	Interest Earnings	27	17	0
Other Revenue		**27**	**17**	**0**
Total	**General**	**27**	**17**	**0**
Total	**Revenue**	**$ 27**	**$ 17**	**$ 0**
Net Total	**Levee Reserve - SD Dist #6**	**27**	**17**	**0**

513 ***Levee Reserve - SD Dist #7B***

Revenue

General				
513-0000-0306-050	Interest Earnings	7	5	0
Other Revenue		**7**	**5**	**0**
513-0000-0400-282	Transfer In - SD Dist #7B	510	510	510
Internal Transfers		**510**	**510**	**510**
Total	**General**	**517**	**515**	**510**
Total	**Revenue**	**$ 517**	**$ 515**	**$ 510**
Net Total	**Levee Reserve - SD Dist #7B**	**517**	**515**	**510**

514 ***Levee Reserve - SD Dist #7C***

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Revenue				
General				
514-0000-0306-050	Interest Earnings	1,291	917	0
Other Revenue		**1,291**	**917**	**0**
514-0000-0400-283	Transfer In - SD Dist #7C	97,320	97,320	97,320
Internal Transfers		**97,320**	**97,320**	**97,320**
Total	**General**	**98,611**	**98,237**	**97,320**
Total	**Revenue**	**$ 98,611**	**$ 98,237**	**$ 97,320**
Net Total	**Levee Reserve - SD Dist #7C**	**98,611**	**98,237**	**97,320**
803	***Community Facilities District #1***			
Revenue				
General				
803-0000-0303-230	Special Taxes	165,599	204,816	203,270
Property Taxes		**165,599**	**204,816**	**203,270**
803-0000-0306-050	Interest Earnings	463	400	500
803-0000-0306-151	Interest Earnings Fiscal Agent	0	1	0
Other Revenue		**463**	**401**	**500**
Total	**General**	**166,062**	**205,216**	**203,770**
Total	**Revenue**	**$ 166,062**	**$ 205,216**	**$ 203,770**
Net Total	**Community Facilities District #1**	**166,062**	**205,216**	**203,770**
804	***Community Facilities District #2***			
Revenue				
General				
804-0000-0303-230	Special Taxes	80,692	79,395	80,370
Property Taxes		**80,692**	**79,395**	**80,370**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
804-0000-0306-050	Interest Earnings	67	33	100
804-0000-0306-151	Interest Earnings Fiscal Agent	0	0	0
Other Revenue		**67**	**33**	**100**
Total	**General**	**80,759**	**79,428**	**80,470**
Total	**Revenue**	**$ 80,759**	**$ 79,428**	**$ 80,470**
Net Total	**Community Facilities District #2**	**80,759**	**79,428**	**80,470**
806	***Community Facilities District #3***			

Revenue

General				
806-0000-0303-230	Special Taxes	186,332	187,534	186,895
Property Taxes		**186,332**	**187,534**	**186,895**
806-0000-0306-050	Interest Earnings	424	2,000	500
806-0000-0306-151	Interest Earnings Fiscal Agent	52	157	200
Other Revenue		**476**	**2,157**	**700**
Total	**General**	**186,808**	**189,690**	**187,595**
Total	**Revenue**	**$ 186,808**	**$ 189,690**	**$ 187,595**
Net Total	**Community Facilities District #3**	**186,808**	**189,690**	**187,595**
809	***Community Facilities District #5***			

Revenue

General				
809-0000-0303-230	Special Taxes	331,038	444,922	822,230
Property Taxes		**331,038**	**444,922**	**822,230**
809-0000-0306-050	Interest Earnings	487	539	500
809-0000-0306-151	Interest Earnings Fiscal Agent	0	449	500
Other Revenue		**487**	**988**	**1,000**

Revenue Line Item Detail - by Fund

Special Assessment Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**General**	**331,525**	**445,910**	**823,230**
Total	**Revenue**	**$ 331,525**	**$ 445,910**	**$ 823,230**
Net Total	**Community Facilities District #5**	**331,525**	**445,910**	**823,230**
811	***Community Facilities District #6***			

Revenue

General				
811-0000-0303-230	Special Taxes CFD #6	25	212,640	212,320
Property Taxes		**25**	**212,640**	**212,320**
811-0000-0306-050	Interest Earnings	97	52	0
Other Revenue		**97**	**52**	**0**
Total	**General**	**121**	**212,692**	**212,320**
Total	**Revenue**	**$ 121**	**$ 212,692**	**$ 212,320**
Net Total	**Community Facilities District #6**	**121**	**212,692**	**212,320**
Net Total	**Special Assessment Fund**	**1,549,457**	**1,862,896**	**2,303,851**

Revenue Line Item Detail - by Fund

Enterprise Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
301	***Sewer***			
Revenue				
General				
301-0000-0309-187	Recycled Water Sales	108,491	116,337	105,000
301-0000-0309-188	RV Dump Fees	3,223	2,500	1,500
301-0000-0309-189	Port Toilet Waste-Farmer Jon	94,129	173,324	237,322
301-0000-0309-310	Meter / Base Fee	5,437,595	5,668,813	5,790,859
301-0000-0309-320	Recycle Water Meter	930	0	5,000
301-0000-0309-330	Write Off	1,022	401	(30,000)
301-0000-0311-124	Sewer Leak Adjustments	0	0	(3,000)
Charge for Services		**5,645,390**	**5,961,375**	**6,106,681**
301-0000-0306-050	Interest Earnings	5,119	9,262	2,500
301-0000-0306-151	Interest Earnings-Fiscal Agent	602	2,660	500
301-0000-0309-720	Late Payment Fee / Interest	50,027	44,209	40,000
301-0000-0311-125	Misc Revenue	0	0	10,000
301-0000-0311-126	Other Rev-CFD#6 Debt Svc	0	0	201,641
301-0000-0311-128	PIMA Repayment	0	0	0
Other Revenue		**55,748**	**56,130**	**254,641**
301-0000-0400-406	Transfer In-Sewer DIF	416,000	156,268	312,536
Internal Transfers		**416,000**	**156,268**	**312,536**
Total	**General**	**6,117,138**	**6,173,773**	**6,673,858**
Total	**Revenue**	**$ 6,117,138**	**$ 6,173,773**	**$ 6,673,858**
Net Total	**Sewer**	**6,117,138**	**6,173,773**	**6,673,858**
302	***Water***			
Revenue				
General				
302-0000-0304-035	Hyrdrant Permits	800	600	200
Licenses, Permits, Devel Impacts		**800**	**600**	**200**
302-0000-0309-186	Current Service Charges	13,109	0	0

Revenue Line Item Detail - by Fund

Enterprise Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
302-0000-0309-310	Meter/Base Fee	3,118,522	2,890,151	2,989,013
302-0000-0309-330	Write Off	(47)	279	0
302-0000-0309-745	Meter Installation	0	0	0
302-0000-0311-124	Water Leak Adjustments	0	0	0
Charge for Services		**3,131,585**	**2,890,430**	**2,989,013**
302-0000-0306-050	Interest Earnings	12,352	20,881	15,000
302-0000-0306-151	Interest Earnings-Fiscal Agent	2	1	0
302-0000-0309-720	Late Payment Fee/Interest	27,983	23,375	30,000
302-0000-0309-730	Set Up Fee	8,220	6,784	9,720
302-0000-0309-740	Reconnection Fee	31,594	30,349	22,000
302-0000-0311-125	Misc Revenue	9,640	3,476	5,000
302-0000-0311-133	Settlements	1,837	0	0
Other Revenue		**91,627**	**84,866**	**81,720**
Total	**General**	**3,224,012**	**2,975,895**	**3,070,933**
Water Administration				
302-4847-0031-399	Prior Period Adjustment-Admin	(51,372)	0	0
Sales Tax Repayment		**(51,372)**	**0**	**0**
Total	**Water Administration**	**(51,372)**	**0**	**0**
Total	**Revenue**	**$ 3,172,640**	**$ 2,975,895**	**$ 3,070,933**
Net Total	**Water**	**3,172,640**	**2,975,895**	**3,070,933**

303 ***Town Theater***

Revenue

General				
303-0000-0309-103	Theatre Rental	75	875	0
303-0000-0309-104	Rental Income-creative Aries	1,800	1,800	0
303-0000-0309-105	Rental Income-scented Path	3,180	3,180	0
Charge for Services		**5,055**	**5,855**	**0**
Total	**General**	**5,055**	**5,855**	**0**

Revenue Line Item Detail - by Fund

Enterprise Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Revenue**	**$ 5,055**	**$ 5,855**	**$ 0**
Net Total	**Town Theater**	**5,055**	**5,855**	**0**
304	***Recreation***			

Revenue

General				
304-0000-0307-168	Area Agency on Aging	26,210	29,419	31,200
Grants		**26,210**	**29,419**	**31,200**
304-0000-0303-240	Runners Club	575	500	500
304-0000-0306-419	Dance Class	0	7,500	0
304-0000-0310-363	Park Concession Revenue	0	600	600
304-0000-0310-401	Basketball Program	1,198	2,215	1,500
304-0000-0310-402	Softball Program	9,050	36,000	40,000
304-0000-0310-404	Youth Basketball	23,015	25,000	25,000
304-0000-0310-407	Other Rec Programs	3,245	2,346	2,200
304-0000-0310-408	Alcohol Permits	1,550	1,700	500
304-0000-0310-409	Bartender Fees	0	1,000	0
304-0000-0310-410	Concessions - Bar	0	0	0
304-0000-0310-414	Park Rental Fees	26,516	37,575	47,000
304-0000-0310-415	Rental Equestrian Center	3,650	3,160	0
304-0000-0310-416	Rental - Community Center	1,850	1,313	1,500
304-0000-0310-417	Rent-Multi-Purpose Center	8,275	10,000	10,000
304-0000-0310-419	Park Jumper Permit	1,200	1,500	1,200
304-0000-0310-421	Equest Ctr Utility Reimb-4H	920	900	0
304-0000-0310-422	Equestrian Boarder Fees	109,020	110,400	0
304-0000-0310-423	Equest Ctr Late Fees	750	1,000	0
304-0000-0310-425	ZUMBA	0	666	700
304-0000-0310-426	Ballroom Dancing	0	76	100
Charge for Services		**190,814**	**243,451**	**130,800**
304-0000-0311-125	Misc. Revenue	6	1,858	2,000
304-0000-0311-138	Utility Reimb-B&G Club	3,380	5,700	6,000
304-0000-0311-139	Reimbursements-B&G Club	108	1,200	1,500
304-0000-0311-141	Reimbursement-Seniors	3,348	3,500	3,500

Revenue Line Item Detail - by Fund

Enterprise Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
304-0000-0314-212	Senior Nutrition Donations	5,254	5,621	5,000
304-0000-0378-200	Special Event	0	1,155	1,000
304-0000-0378-220	Dr. Hara - Rent	0	1,425	1,200
Other Revenue		**12,096**	**20,459**	**20,200**
304-0000-0400-101	Transfer In - General Fund	80,000	0	198,622
Internal Transfers		**80,000**	**0**	**198,622**
Total General		**309,120**	**293,329**	**380,822**
Total Revenue		**$ 309,120**	**$ 293,329**	**$ 380,822**
Net Total Recreation		**309,120**	**293,329**	**380,822**

305 Community Pool

Revenue

General				
305-0000-0303-230	Special Taxes	70,286	70,697	79,435
Property Taxes		**70,286**	**70,697**	**79,435**
305-0000-0303-201	Training	0	1,000	1,000
Licenses, Permits, Devel Impacts		**0**	**1,000**	**1,000**
305-0000-0314-249	Rebate/Grant	0	7,500	0
Grants		**0**	**7,500**	**0**
305-0000-0303-220	Open Swim	11,183	13,000	13,000
305-0000-0303-221	Pool Rental / Club Swim	1,804	1,100	18,100
305-0000-0303-222	Swim Lessons	12,892	12,000	12,000
305-0000-0303-223	Lap Swim	4,386	3,700	3,700
305-0000-0303-224	Water Exercise	1,803	2,800	2,800
305-0000-0303-260	Swim Team Rental	3,502	720	0
305-0000-0309-226	Concessions	0	1,500	0
Charge for Services		**35,569**	**34,820**	**49,600**
305-0000-0306-050	Interest Earnings	0	55	0
305-0000-0311-125	Misc Revenue	100	500	0
305-0000-0311-135	American Water Contribution	25,000	25,000	20,000

Revenue Line Item Detail - by Fund

Enterprise Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Other Revenue		**25,100**	**25,555**	**20,000**
305-0000-0400-101	Transfer In - General Fund	200,000	13,636	0
Internal Transfers		**200,000**	**13,636**	**0**
Total	**General**	**330,955**	**153,208**	**150,035**
Total	**Revenue**	**$ 330,955**	**$ 153,208**	**$ 150,035**
Net Total	**Community Pool**	**330,955**	**153,208**	**150,035**
503	***Sewer Fund Reserve - Capital***			

Revenue

General				
503-0000-0400-301	Transfer In - Sewer Fund	0	355,219	356,200
Internal Transfers		**0**	**355,219**	**356,200**
Total	**General**	**0**	**355,219**	**356,200**
Total	**Revenue**	**$ 0**	**$ 355,219**	**$ 356,200**
Net Total	**Sewer Fund Reserve - Capital**	**0**	**355,219**	**356,200**
504	***Water Fund Reserve - Capital***			

Revenue

General				
504-0000-0400-302	Transfer In - Sewer Operating	500,000	250,000	228,555
Internal Transfers		**500,000**	**250,000**	**228,555**
Total	**General**	**500,000**	**250,000**	**228,555**
Total	**Revenue**	**$ 500,000**	**$ 250,000**	**$ 228,555**
Net Total	**Water Fund Reserve - Capital**	**500,000**	**250,000**	**228,555**
508	***Sewer Rate Stabilization***			

Revenue Line Item Detail - by Fund

Enterprise Fund		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Revenue				
General				
508-0000-0306-050	Interest Earnings	3,473	5,010	5,000
Other Revenue		**3,473**	**5,010**	**5,000**
Total General		**3,473**	**5,010**	**5,000**
Total Revenue		**$ 3,473**	**$ 5,010**	**$ 5,000**
Net Total Sewer Rate Stabilization		**3,473**	**5,010**	**5,000**
Net Total Enterprise Fund		**10,438,381**	**10,212,289**	**10,865,403**

Revenue Line Item Detail - by Fund

Capital Project		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
453	***Water Well Improvements***			
Revenue				
General				
453-0000-0400-302	Transfer In - Water Operating	0	60,000	0
453-0000-0400-405	Water Transfer In - Water DIF	0	194,000	200,000
453-0000-0400-504	Transfer In - Water Replacement Fund	0	0	270,000
Internal Transfers		**0**	**254,000**	**470,000**
Total	**General**	**0**	**254,000**	**470,000**
Total	**Revenue**	**$ 0**	**$ 254,000**	**$ 470,000**
Net Total	**Water Well Improvements**	**0**	**254,000**	**470,000**
464	***Two Rivers Park Improvements***			
Revenue				
General				
464-0000-0311-180	HVP Developer Paid Funds	0	0	1,000,000
Other Revenue		**0**	**0**	**1,000,000**
464-0000-0400-208	Transfer In	62,839	0	0
464-0000-0400-404	Transfer In	0	62,839	0
Internal Transfers		**62,839**	**62,839**	**0**
Total	**General**	**62,839**	**62,839**	**1,000,000**
Total	**Revenue**	**$ 62,839**	**$ 62,839**	**$ 1,000,000**
Net Total	**Two Rivers Park Improvements**	**62,839**	**62,839**	**1,000,000**
467	***Street Improvements***			
Revenue				
General				
467-0000-0312-724	State STPL Funding	0	0	200,000

Revenue Line Item Detail - by Fund

Capital Project		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
467-0000-0313-723	Federal STP Grant	263,610	70,000	0
Grants		**263,610**	**70,000**	**200,000**
467-0000-0311-129	Developer Reimb - Griffin	0	40,378	0
Other Revenue		**0**	**40,378**	**0**
467-0000-0400-204	Transfer In - Local Transportation	0	0	204,000
467-0000-0400-403	Transfer In-Transp DIF	252,300	0	163,000
Internal Transfers		**252,300**	**0**	**367,000**
Total	**General**	**515,910**	**110,378**	**567,000**
Total	**Revenue**	**$ 515,910**	**$ 110,378**	**$ 567,000**
Net Total	**Street Improvements**	**515,910**	**110,378**	**567,000**
490	***Public Buildings Improvements***			

Revenue

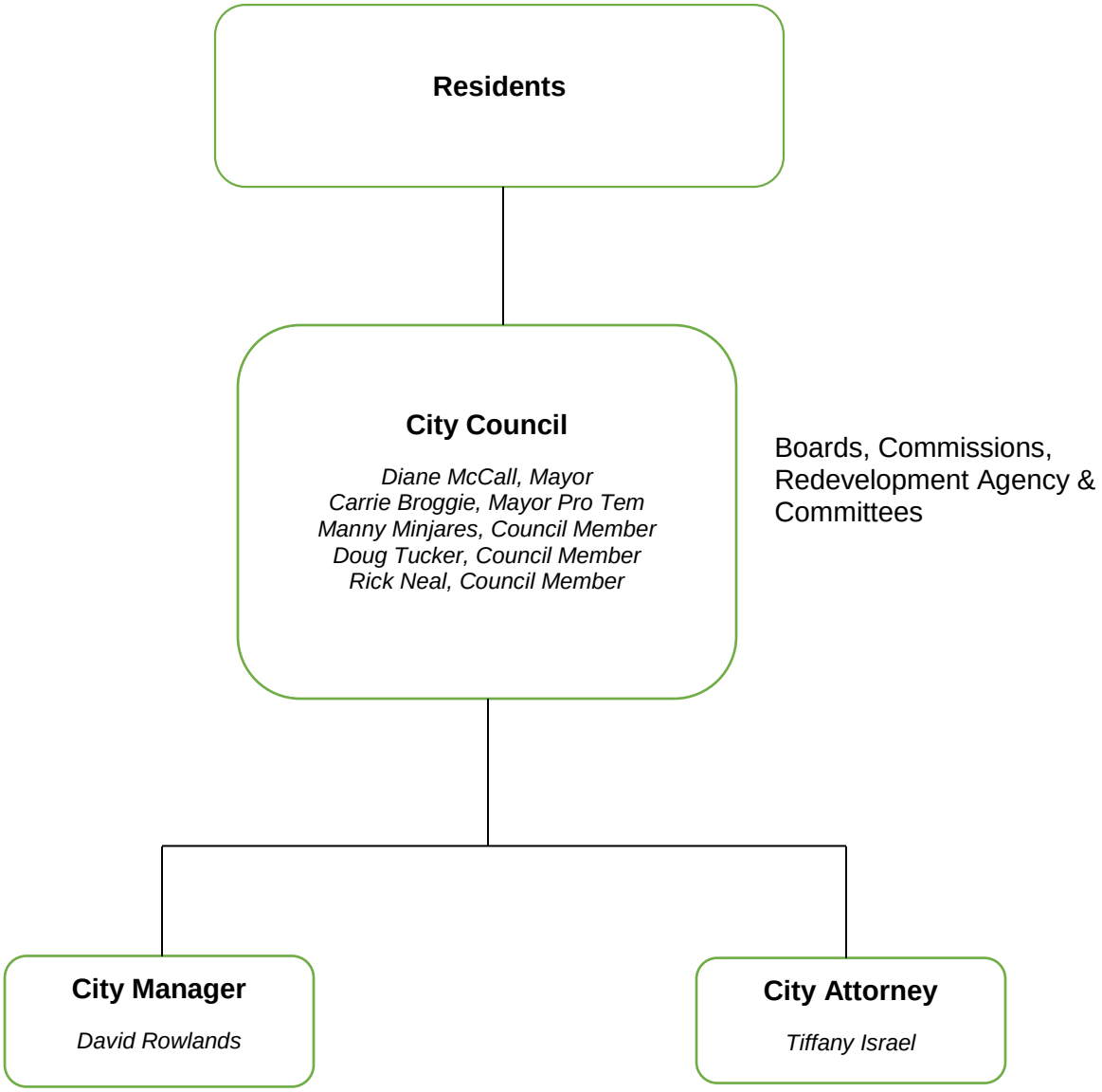
General				
490-0000-0400-402	Transfer In - PW Facility DIF	0	0	55,000
Internal Transfers		**0**	**0**	**55,000**
Total	**General**	**0**	**0**	**55,000**
Total	**Revenue**	**$ 0**	**$ 0**	**$ 55,000**
Net Total	**Public Buildings Improvements**	**0**	**0**	**55,000**
Net Total	**Capital Project**	**578,749**	**427,217**	**2,092,000**

Revenue Line Item Detail - by Fund

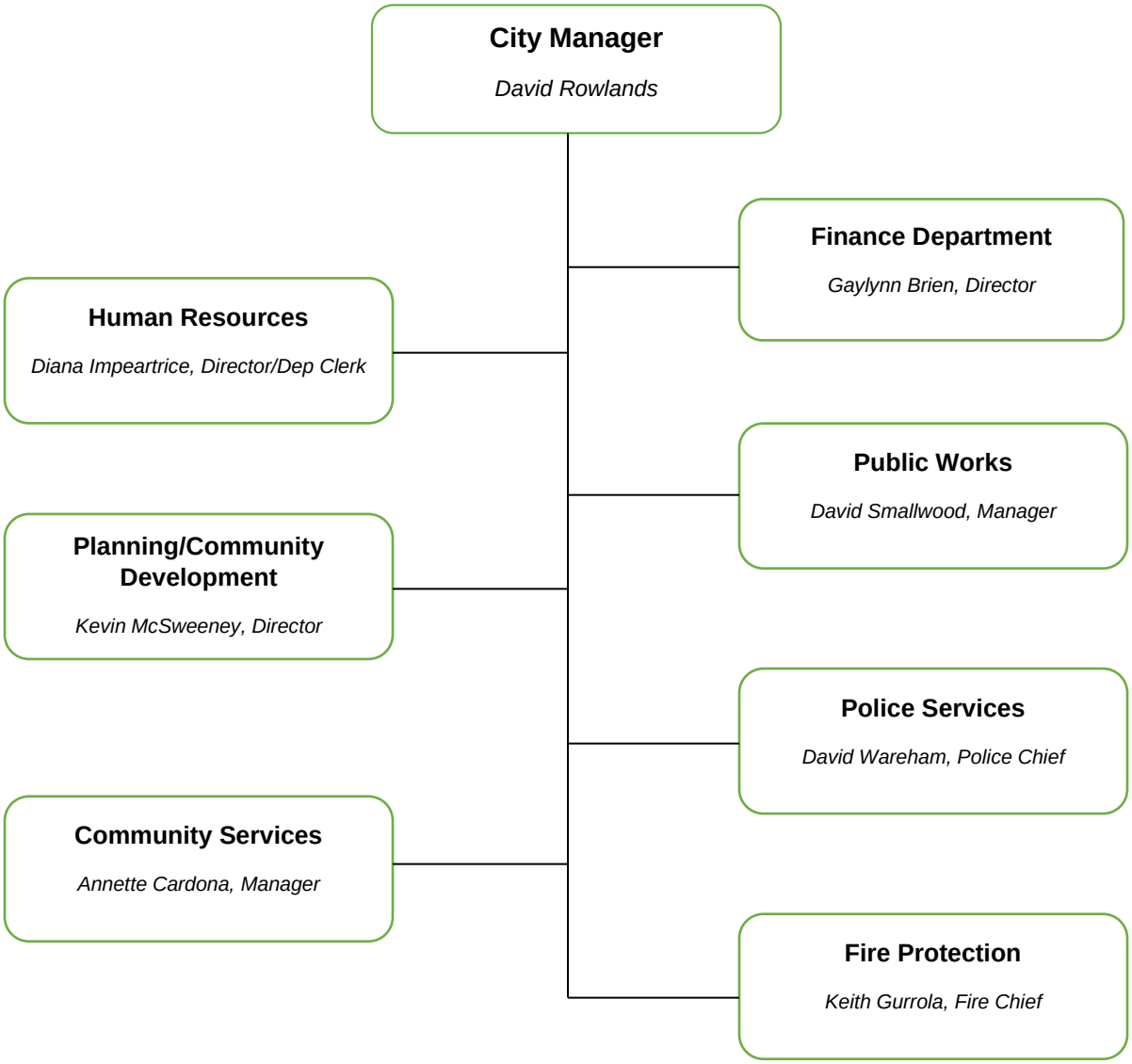
Successor Agency		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
932	***Successor Agency***			
Revenue				
General				
932-0000-0396-936	Property Tax Trust	3,151,849	4,009,000	1,966,175
Property Taxes		**3,151,849**	**4,009,000**	**1,966,175**
932-0000-0392-905	Rental Income - HVTB	1,800	29,487	0
932-0000-0392-907	Rental Income - Fillmore/West	24,632	28,000	0
932-0000-0392-908	Rental Income - Track Lease	8,949	10,500	0
932-0000-0392-909	Rental Income - Passenger	5,461	5,000	0
Money and Property Use		**40,842**	**72,987**	**0**
932-0000-0306-050	Interest Earnings	1,711	500	500
932-0000-0306-051	Interest Earnings - Loans	0	1,000	0
932-0000-0306-151	Interest Earnings-Fiscal Agent	647	1,976	3,000
Other Revenue		**2,358**	**3,476**	**3,500**
932-0000-0318-224	Loan Proceeds	0	25,000	0
Reserves		**0**	**25,000**	**0**
Total	**General**	**3,195,050**	**4,110,463**	**1,969,675**
Total	**Revenue**	**$ 3,195,050**	**$ 4,110,463**	**$ 1,969,675**
Net Total	**Successor Agency**	**3,195,050**	**4,110,463**	**1,969,675**
Net Total	**Successor Agency**	**3,195,050**	**4,110,463**	**1,969,675**

IV. Department Reports

CITY OF FILLMORE
ORGANIZATION CHART



CITY DEPARTMENTS
ORGANIZATION CHART



Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
City Manager				
101	General Fund	268,684	235,235	256,052
Total	**City Manager**	**268,684**	**235,235**	**256,052**
City Attorney				
101	General Fund	276,654	312,322	240,000
Total	**City Attorney**	**276,654**	**312,322**	**240,000**
Human Resources/Dep City Clerk				
101	General Fund	178,076	290,427	240,648
Total	**Human Resources/Dep City Clerk**	**178,076**	**290,427**	**240,648**
Finance & Central Support				
101	General Fund	1,980,280	462,216	1,177,754
202	Public Education in Government	0	10,536	6,900
208	Community Development Block Grant	60,881	218,603	57,400
231	Affordable Housing	4,292	2,956	7,000
808	Capital Leases	96,864	96,864	57,400
803	Community Facilities District #1	201,556	221,542	203,770
804	Community Facilities District #2	81,239	84,561	80,470
806	Community Facilities District #3	185,944	211,643	187,595
809	Community Facilities District #5	310,889	229,862	823,230
811	Community Facilities District #6	10,531	4,692	212,320
932	Successor Agency	3,855,516	3,392,237	1,969,675
Total	**Finance & Central Support**	**6,787,992**	**4,935,713**	**4,783,514**
Planning & Community Development				

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101	General Fund	551,663	487,183	701,458
Total	**Planning & Community Development**	**551,663**	**487,183**	**701,458**
Public Works				
101	General Fund	118,522	153,713	197,963
203	Streets - Gasoline Tax	370,267	476,207	604,950
204	Local Transportation - TDA Art 8a	0	0	204,000
210	Public Transit - TDA Art 8a	495,429	395,662	420,000
211	Bike Path - TDA Art 3	30,233	26,489	35,443
212	Solid Waste	82,459	111,103	124,981
401	Fire Substation Development Imapct	0	0	0
402	Public Facilities Development Impact	0	1,203	55,000
403	Transportation Development Impact	252,300	1,203	163,000
404	Parkland Development Impact	62,839	38,335	0
405	Water Development Impact	0	195,203	200,000
406	Sewer Development Impact	416,000	313,739	312,536
407	Storm Drain Development Impact	0	1,203	0
702	NPDES - Storm Water	54,360	25,515	48,035
206	Lighting & Landscape Assessment Districts	45,339	22,657	18,397
207	Storm Drain Assessment Districts	34,364	21,525	17,055
232	L&L HVP Zone1	76,216	68,256	160,260
235	L&L Dist Z1 - Tr 4498 & 4505	15,263	24,486	20,766
236	L&L Dist Z1 - Tract 4535	17,479	17,136	19,489
237	L&L Dist Z1 - Tract 4603	7,565	7,364	7,151
238	L&L Dist Z1 - Tract 4447	5,657	9,079	6,921
239	L&L Dist Z1 - Tract 4208	4,388	12,038	4,974

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
240	L&L Dist Z1 - Tract 4435 - 1 & 2	2,864	4,382	1,671
241	L&L Dist Z1 - 51-PM-93 3rd St	70	260	111
242	L&L Dist Z1 - Tract 5075	3,178	2,682	2,293
243	L&L Dist Z1 - Tract 5076	122	672	209
244	L&L Dist Z1 - Tract 5099	67,689	62,526	71,862
245	L&L Dist Z1 - Tract 5160	60,103	59,692	64,027
246	L&L Dist Z1 - Tract 5335	11,149	9,895	10,803
247	L&L Dist Z1 - Tract 5304	21,098	16,536	18,907
248	L&L Dist Z1 - Tract 5353	1,922	6,990	1,365
249	L&L Dist Z1 - Tract 4005	2,975	10,117	2,747
252	L&L Dist Z3 - Lights	4,100	6,146	6,551
253	L&L Dist Z3 - Trees	1,839	2,329	2,445
254	L&L Dist Z3 - DP 02-05	2,064	4,166	1,038
255	L&L Dist Z3 - CUP 97.5	285	509	885
256	L&L Dist Z3 - DP 01-18	264	640	385
257	L&L Dist Z3 - DP 00-16	102	106	686
258	L&L Dist Z3 - DP 01-03	18	67	161
259	L&L Dist Z4 - DP 02-08	521	719	879
261	L&L Dist Z5 - Tr 5785	2,274	3,905	3,421
275	Storm Drain - Dist 1	13,723	10,411	21,337
276	Storm Drain - Dist 1A	1,768	1,354	2,935
277	Storm Drain - Dist 3	11,117	9,070	11,420
278	Storm Drain - Dist 4	33,893	32,159	36,428
279	Storm Drain - Dist 5	17,264	16,858	22,400
280	Storm Drain - Dist 6	4,746	2,835	2,720
281	Storm Drain - Dist 7A	2,300	653	855

Expenditure Fund Summary - By Department Manager

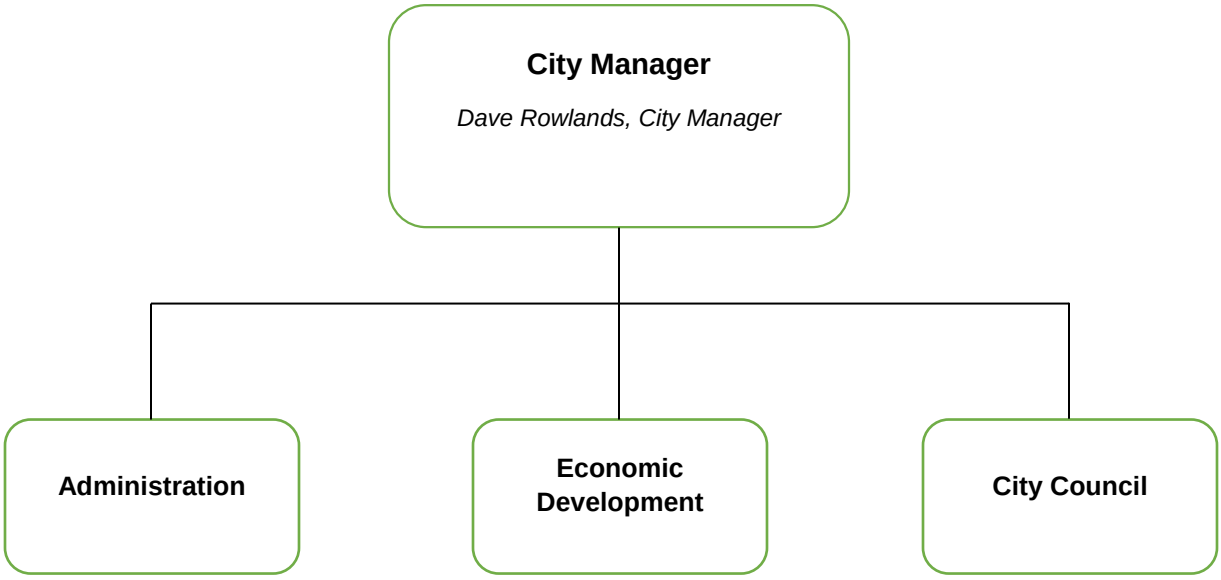
		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
282	Storm Drain - Dist 7B	833	674	791
283	Storm Drain - Dist 7C	131,141	119,808	140,647
301	Sewer	5,814,234	6,399,232	6,673,858
302	Water	2,779,775	3,181,817	3,070,932
504	Water Fund Reserve - Capital	0	2,207	270,000
805	State Wastewater Treatment Plant Loan	93,945	0	0
453	Water Well Improvements	10,098	137,997	470,000
464	Two Rivers Park Improvements	0	0	1,000,000
467	Street Improvements	58,497	6,071	567,000
490	Public Buildings Improvements	67,182	149,139	55,000
Total	**Public Works**	**11,311,833**	**12,184,740**	**15,157,691**
Community Services				
101	General Fund	441,460	352,337	472,343
701	Veterans Memorial District	188,846	255,296	258,657
303	Town Theater	14,596	24,426	12,666
304	Recreation	268,494	351,906	380,822
305	Community Pool	227,643	239,484	224,347
Total	**Community Services**	**1,141,040**	**1,223,448**	**1,348,836**
Police Services				
101	General Fund	3,166,494	3,167,767	3,299,365
Total	**Police Services**	**3,166,494**	**3,167,767**	**3,299,365**
Fire Protection				
101	General Fund	1,056,041	1,168,763	1,258,111

Expenditure Fund Summary - By Department Manager

	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total Fire Protection	**1,056,041**	**1,168,763**	**1,258,111**
Citywide Expenditure Total	**24,738,476**	**24,005,598**	**27,285,675**

City Manager

CITY MANAGER
ORGANIZATION CHART



- Oversee City Departments Performance
- Support the Achievement of City Council Goals

- Foster development of new businesses relocating to the City of Fillmore
- Support and Create Programs that Allow for the Retention and Expansion of Existing Businesses

- Support the Goals of the City Council

Full Time Equivalent Staff Allocation: .49

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
City Manager				
101	General Fund	268,684	235,235	256,052
Total	**City Manager**	**268,684**	**235,235**	**256,052**

Expenditure Summary - By Fund and Department

City Manager	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
City Council	14,143	12,595	16,517
City Administration	175,376	169,344	177,791
Economic Development	79,165	53,296	61,744
Total General Fund	**268,684**	**235,235**	**256,052**
Total General Fund	**268,684**	**235,235**	**256,052**
Total City Manager	**268,684**	**235,235**	**256,052**

Expenditure Summary by Department and Expense Category

City Manager	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
City Council			
Personnel Services	5,260	5,714	6,217
Materials & Supplies	8,883	6,882	10,300
4101 City Council	**14,143**	**12,595**	**16,517**
City Administration			
Personnel Services	111,812	103,449	103,991
Materials & Supplies	27,024	32,543	23,100
Services	36,540	33,352	50,700
4207 City Administration	**175,376**	**169,344**	**177,791**
Economic Development			
Personnel Services	0	1,785	294
Materials & Supplies	26,580	32,983	36,450
Services	52,585	18,528	25,000
4533 Economic Development	**79,165**	**53,296**	**61,744**
Tota General Fund	**268,684**	**235,235**	**256,052**
Tota General Fund	**268,684**	**235,235**	**256,052**
Tota City Manager	**268,684**	**235,235**	**256,052**

Goals, Objectives Performance Measures

City Manager

General Fund

City Council

The City Council serves as the governing body of the City of Fillmore and consists of five City Council Members elected at large to overlapping four-year terms in November of even-numbered years. A Mayor is appointed every two years by the City Council members after each election. The City Council also serves as the Board of Directors for the Successor Agency to the Fillmore Redevelopment Agency. As elected officials of the City of Fillmore, the responsibilities and duties of its members include: attending and participating in two regular meetings on the second and fourth Tuesday of the month, and joint and special meetings as called. The City Council conducts the business of the City through the adoption of a Municipal Budget, adoption of Resolutions, adoption of Ordinances (codified into the Fillmore Municipal Code), establishing City Policy, directing the activities of the City Manager and City Attorney, attending meetings of regional agencies, committees, and boards, and serving as Council liaisons to various City advisory boards and commissions.

Mission:

To provide leadership in the administration of City Council policies, programs, services, and Citywide goals and objectives, and to maintain the quality of life for our residents and businesses, while sustaining the prosperity of the City.

Goals:

- Improve the City's fiscal health; improve public safety; expand economic development activities; further engage citizens in the City's activities; improve City infrastructure; expand staffing to pre-recession levels; and promoting City facilities, services, and events.

Accomplishments:

- Held City Council Goal Setting Workshop
- Adopted Fiscal Year Operating and Capital Improvement Budgets

Objectives:

- Facilitate City Council meetings held the second and fourth Tuesday of each month. (Citywide Goal F: Improve Community Facilities)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of City Council meetings held	20	20	22	23

Goals, Objectives Performance Measures

City Manager

General Fund

Administration

The Office of the City Manager provides staff support to the City Council, customer service to the general public, manages intergovernmental activities with local, state, and federal agencies, and manages the day-to-day operations of the City and City staff to implement the City Council's policies and goals.

Mission:

To provide administrative direction and oversight to all City departments in accordance with City Council policies.

Goals:

- Manage day-to-day operations of the City, including policy implementation and oversight of City departments.
- Work with the City Council to update the goals and objectives on an annual basis.

Accomplishments:

- Created new Active Adult Center - Included new programs, activities and created a positive environment where active adults can meet, play games and enjoy the company of others.
- Provided oversight in the redesign of the City's website. Obtained contract with firm to create and design new City website.Website is 75% complete.
- Negotiated a contract a firm to operate and manage the Fillmore Equestrian Center.

Objectives:

- Provide leadership and direction to managers and staff on implementing new services and/or programs to the community. (Citywide Goal D: Improve City Organization and Goal F: Improve Community Facilities and Programs)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Community Council directives implemented			
1 (1) Hired key vacant positions)	2 - 1) 100 Yr Celebration and 2) Opened an Equestrian Center	5 - 1) Created new Active Adult Center and added new activities - 2) Bus trips to key locations to spend a day, 3) Bingo night, 4) Bazaars and 5) Special dinner nights	3 - 1) Complete new website, 2) Implement the Arts Commission and 3) add a new recreation program

Goals, Objectives Performance Measures

City Manager

General Fund

Economic Development

The Economic Development Department is responsible for promoting business opportunities to enhance the quality of life and economic vitality in the community. The Department works to streamline the process to encourage new businesses to relocate to the City, and oversees commercial recruitment through an economic development consultant - The Retail Coach. Additionally, the Department works to raise the City's expectations and create an entreprenural spirit in the community.

Mission:

To assist in providing City outreach services to businesses in the community and provide liaison/support to City's Business that will ensure the continuation of a balanced and sustainable local economy.

Goals:

- Promote a healthy business community and a strong employment base.
- Attract new retail and industrial businesses to the City.
- Raise the City's expectations for high quality development.

Accomplishments:

- Ameron Pole International Inc. completed construction and relocated their business offices to the City.
- A Fruit Packing Plant is under construction to build and operate a new plant in Fillmore. It will employ 80 employees and process, package and ship local fruit and fruit from international sources around the world.
- Two new businesses have relocated and have opened in the Business Park in FY 2015-16 (The Stop project consisting of General Dollar and O'Reilly Auto Parts) • Another business is interested and submitted plans for plan review in 7/2016 called Rotorcraft. • Approved the construction of two new buildings with one for Rotorcraft Inc and a $15M County Fire Station.

Objectives:

- Attract new businesses to the Business Park, a 90 acre designated area that can allow up to 1.3M square feet of buildable business/office space, to full occupancy by Year 2050. (Citywide Goal A: Increase Economic Development)

Goals, Objectives Performance Measures

City Manager

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of square feet occupied in the Business Park. Goal is to reach 200,000 square feet or 15% of 1.3M SF occupied by end of FY 2020-21.			
0 sf	0 sf	7.5% of Goal - 15,000 sf Occupied (The Stop)	48.5% of Goal - 82,000 sf Occupied (Courty Fire Station and Rotorcraft)

Expenditure Detail - by Fund and Department

City Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
City Council				
101-4101-0011-112	Part Time Salaries	4,617	5,210	5,250
101-4101-0013-122	FICA - Social Security	351	357	333
101-4101-0013-123	Worker's Compensation	285	140	558
101-4101-0013-124	Unemployment Insurance	7	7	0
101-4101-0014-127	Med-Dent-Vis-Life Ins	0	0	76
Personnel Services		**5,260**	**5,714**	**6,217**
101-4101-0131-311	Meetings & Travel - Minjares	290	0	2,000
101-4101-0131-312	Meetings & Travel - Neal	3,084	2,593	2,000
101-4101-0131-313	Meetings & Travel - Tucker	1,337	902	2,000
101-4101-0131-314	Meetings & Travel - McCall	1,572	1,091	2,000
101-4101-0131-315	Meetings & Travel - Broggie	1,362	1,605	2,000
101-4101-0031-310	Misc. Expense	1,238	691	300
Materials & Supplies		**8,883**	**6,882**	**10,300**
4101	**City Council**	**14,143**	**12,595**	**16,517**
City Administration				
101-4207-0011-111	Full Time Salaries	127,276	63,540	67,231
101-4207-0012-119	GASB 68 Pension Expense	0	10,815	6,100
101-4207-0012-118	Retirement	(19,306)	7,341	6,283
101-4207-0013-122	FICA - Social Security	5,713	5,765	4,969
101-4207-0013-123	Worker's Compensation	2,560	2,387	6,672
101-4207-0013-124	Unemployment Insurance	707	729	0
101-4207-0014-126	Cafeteria Plan	9,496	7,702	2,904
101-4207-0014-127	Medical Insurance	(19,757)	864	5,189
101-4207-0014-128	Dental Insurance	490	385	335
101-4207-0014-129	Vision Insurance	66	52	45
101-4207-0014-130	Life Insurance/ltd	633	552	530
101-4207-0014-132	Deferred Comp	1,535	1,470	1,500
101-4207-0014-133	Mileage Reimbursement	2,399	1,848	2,232
Personnel Services		**111,812**	**103,449**	**103,991**
101-4207-0031-303	Dues & Subscriptions	18,882	20,576	16,000

Expenditure Detail - by Fund and Department

City Manager		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4207-0031-304	Meetings & Travel	6,244	8,940	6,000
101-4207-0031-307	Office Supplies	1,644	1,452	350
101-4207-0031-366	Commission Recruitment	180	128	750
101-4207-0031-360	Recruitment	0	1,206	0
101-4207-0031-365	Staff Training	0	241	0
101-4207-0031-400	Dept Budget Savings	0	0	0
101-4207-0021-300	Collection Expense	74	0	0
Materials & Supplies		**27,024**	**32,543**	**23,100**
101-4207-0021-245	Contract Services	23,000	0	35,500
101-4207-0021-271	SB 90 Contract	6,000	0	1,200
101-4207-0021-273	Library/Other Support	0	27,182	9,000
101-4207-0021-279	Copier Lease	7,540	6,170	5,000
Services		**36,540**	**33,352**	**50,700**
4207	**City Administration**	**175,376**	**169,344**	**177,791**
Economic Development				
101-4533-0011-112	Part Time Salaries	0	1,762	0
101-4533-0013-122	FICA - Social Security	0	15	0
101-4533-0013-123	Worker's Compensation	0	6	263
101-4533-0013-124	Unemployment Insurance	0	2	0
101-4533-0014-127	Medical Insurance	0	0	31
Personnel Services		**0**	**1,785**	**294**
101-4533-0031-308	Vehicle/Equipment Maintenance	2,841	467	500
101-4533-0031-309	Supplies & Materials	818	239	500
101-4533-0031-430	HVTB Membersip	5,000	5,909	5,000
101-4533-0031-490	Economic Development Services	0	0	50
101-4533-0031-465	Small Business Asst Prog-EDCV	400	6,145	5,400
101-4533-0031-400	Dept Budget Savings	0	0	0
101-4533-0031-352	Anti-Graffiti	6,737	132	0
101-4533-0021-420	Fireworks Show	9,750	2,955	20,000
101-4533-0021-421	Fireworks	0	17,136	0
101-4533-0031-425	Film Commission	1,034	0	5,000
Materials & Supplies		**26,580**	**32,983**	**36,450**
101-4533-0021-245	Contract Services	42,835	15,337	15,000

Expenditure Detail - by Fund and Department

City Manager		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4533-0021-426	Contract Services-Filming	9,750	3,191	10,000
Services		**52,585**	**18,528**	**25,000**
4533	**Economic Development**	**79,165**	**53,296**	**61,744**
101	**General Fund**	**268,684**	**235,235**	**256,052**
Total	**General Fund**	**268,684**	**235,235**	**256,052**

City Attorney

CITY ATTORNEY
ORGANIZATION CHART

City Attorney

Tiffany Israel, City Attorney

- Acts as legal advisor to the City Council and the City's Boards and Commissions
- Drafts written contracts for the City
- Administers the Municipal Code
- Advises various City Departments on new State and Federal Laws, court cases and other legal matters
- Represents the City in legal Matters

Additionally:

- Obtains legal information on Ordinances
- Enforces residential and commercial property compliance
- Enforces City's General Plan and development regulations
- Attends meetings of the City Council

Contracted Position

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
City Attorney				
101	General Fund	276,654	312,322	240,000
Total	**City Attorney**	**276,654**	**312,322**	**240,000**

Expenditure Summary - By Fund and Department

City Attorney	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
City Attorney	276,654	312,322	240,000
Total General Fund	**276,654**	**312,322**	**240,000**
Total General Fund	**276,654**	**312,322**	**240,000**
Total City Attorney	**276,654**	**312,322**	**240,000**

Expenditure Summary by Department and Expense Category

City Attorney	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
City Attorney			
Materials & Supplies	39,855	31,715	0
Services	236,799	280,607	240,000
4102 City Attorney	**276,654**	**312,322**	**240,000**
Tota General Fund	**276,654**	**312,322**	**240,000**
Tota General Fund	**276,654**	**312,322**	**240,000**
Tota City Attorney	**276,654**	**312,322**	**240,000**

Goals, Objectives Performance Measures

City Attorney

General Fund

City Attorney

Fillmore contracts for City Attorney services. The City Attorney is responsible for advising the City Council on all legal issues affecting the City, drafts Ordinances and Resolutions, defends the City from legal challenges and lawsuits, manages special litigation matters, and keeps the City Council and City Manager apprised of emerging legal legislation. The City Attorney also provides legal advice to the Planning Commission and City staff as needed.

Mission:

To support City Council's policies by providing sound, timely, and cost-effective legal analysis, advice, and representation to City Council, Commissions, Boards and staff. Zealously defend and pursue litigation filed against, or by, the City.

Goals:

- Operate an ethical, efficient, and effective office by maintaining a well-trained and experienced staff.
- Be integral members of the City team to avoid or resolve legal issues at the earliest time possible.

Accomplishments:

- Worked to vigorously defend, while seeking to settle where appropriate, several lawsuits filed against the City and Successor Agency.
- Worked with staff to obtain Department of Finance approval of the Successor Agency's Long Range Property Management Plan.
- Worked with the City Manager to negotiate a new long term solid waste franchise agreement.

Objectives:

- Assist City staff in keeping abreast with changing laws and obligations in performance of their duties. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)
- Review staff reports, ordinances, resolutions and planning documents. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of documents - ordinances, resolutions, staff reports, other legal documents - reviewed and commented	88	92	96	102

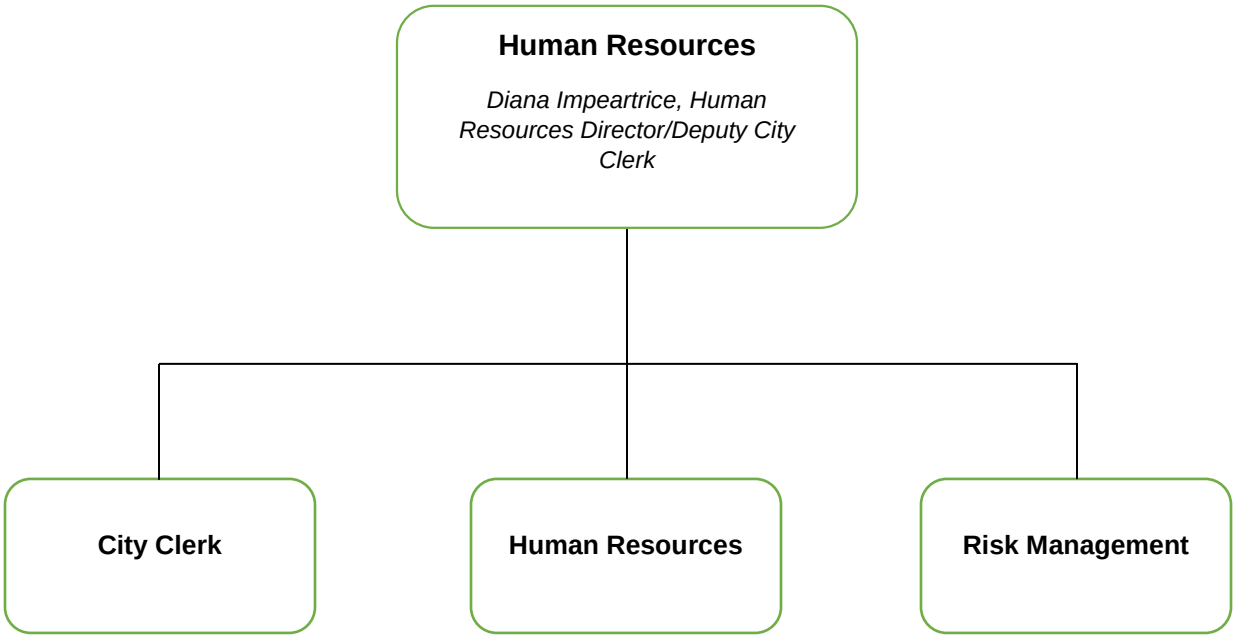
Expenditure Detail - by Fund and Department

City Attorney

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
City Attorney				
101-4102-0031-310	Misc. Expense	39,855	31,715	0
Materials & Supplies		**39,855**	**31,715**	**0**
101-4102-0021-201	Legal Services - Contract	174,210	218,311	180,000
101-4102-0021-203	Special Litigation	62,589	62,297	60,000
Services		**236,799**	**280,607**	**240,000**
4102	**City Attorney**	**276,654**	**312,322**	**240,000**
101	**General Fund**	**276,654**	**312,322**	**240,000**
Total General Fund		**276,654**	**312,322**	**240,000**

Human Resources

HUMAN RESOURCES
ORGANIZATION CHART



- City Clerk Functions
- Administrative Support for City Manager
- Support for Committees and Commissions
- Contract Management
- City Website

- Manage Benefits for City Employees
- Hire Staff
- Employee Performance Reporting
- Payroll Processing

- Risk Management and Insurance Needs

Full Time Equivalent Staff Allocation: 1.05

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Human Resources/Dep City Clerk				
101	General Fund	178,076	290,427	240,648
Total	**Human Resources/Dep City Clerk**	**178,076**	**290,427**	**240,648**

Expenditure Summary - By Fund and Department

Human Resources/Dep City Clerk	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
City Clerk	86,194	61,649	90,835
Risk Management	57,273	189,466	85,367
Human Resources	34,609	39,312	64,446
Total General Fund	**178,076**	**290,427**	**240,648**
Total General Fund	**178,076**	**290,427**	**240,648**
Total Human Resources/Dep City Clerk	**178,076**	**290,427**	**240,648**

Expenditure Summary by Department and Expense Category

Human Resources/Dep City Clerk	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
City Clerk			
Personnel Services	75,855	58,435	62,170
Materials & Supplies	3,166	2,694	2,015
Services	7,173	520	26,650
4103 City Clerk	**86,194**	**61,649**	**90,835**
Risk Management			
Personnel Services	14,606	18,029	20,017
Materials & Supplies	2,609	103,137	4,800
Services	40,059	68,300	60,550
4210 Risk Management	**57,273**	**189,466**	**85,367**
Human Resources			
Personnel Services	32,515	38,653	58,646
Materials & Supplies	2,094	659	5,800
4211 Human Resources	**34,609**	**39,312**	**64,446**
Tota General Fund	**178,076**	**290,427**	**240,648**
Tota General Fund	**178,076**	**290,427**	**240,648**
Tota Human Resources/Dep City Clerk	**178,076**	**290,427**	**240,648**

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

General Fund

City Clerk

The Office of the City Clerk is responsible for the production and distribution of the City Council agenda and subsequent meeting minutes, maintenance of the City's Resolution and Ordinances files, oversight of the Records Management activities, and review and response to Public Records Act Requests. The Office is also responsible for the publication of legally required public hearing notices and other items.

Mission:

To provide exceptional service by maintaining and preserving the City's official records and legislative history, administering fair and impartial municipal election services in accordance with Federal, State, and local laws, performing statutory and administrative duties in support of the City Council goals and objectives.

Goals:

- Compile and publish City Council agendas, minutes, and documentation in an efficient manner, within legally prescribed timelines, and in a variety of forms (paper and web-based) allowing access by various stakeholders.
- Administer local elections and election law mandates in an impartial manner, meeting Federal/State/local statutes/policies, including responsibilities for Fair Political Practices Commission (FPPC) filings (Campaign Disclosures, Conflict of Interest).
- Coordinate the Citywide Boards/Commission Committees including recruitment responsibilities.

Accomplishments:

- Prepared and distributed 26 City Council Agendas and Prepared minutes for all 26.
- Played integral role in vetting and implementing new agenda management and Live Video Streaming using Granicus, and successfully trained staff and council on how to utilize.
- Recruited and assisted Council to fill Commission Members for new Active Adult Commission.

Objectives:

- Provide support to Boards and Commissions when scheduled. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)
- Process official records of the City. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of Commission and/or Board meetings supported	12	12	18	24
Number of official records processed, including meeting minutes, resolutions and ordinances	240	260	275	280

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

General Fund

Risk Management

Risk Management Division functions include administering an employee safety program in compliance with Federal and State requirements, coordinating liability and property claims, purchasing property/casualty insurance, and recommending loss control strategies. Risk Management staff, along with the City Attorney, coordinate with the California Joint Powers Insurance Authority, which provides various types of insurance coverage to the City.

Mission:

To effectively maintain the City's commitment to employee safety by providing Citywide management of the Employee Safety and Workers' Compensation Programs. To assess and reduce risk to the organization through appropriate and prudent risk financing and risk control techniques. To effectively administer the City's liability claims program.

Goals:

- Fiscally manage cost of insurance premiums while maintaining sufficient insurance coverage to protect City assets.
- Effectively manage Workers' Compensation and liability claims and oversee activities of the City's Third Party Administrator.

Accomplishments:

- Attended CJPIA Executive Academy
- Attended CJPIA Annual Board Meeting

Objectives:

- Fiscally manage premium cost for property, liability, and other insurance. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)
- Offer training to staff that will minimize risk to the City. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)
- Process liability claims timely. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of Workers Compensation claims	4	4	4	3

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

General Fund

Human Resources

The Human Resources Division is responsible for providing and coordinating personnel for all City departments. Human Resources functions include recruitment, testing, employee selection, employee records, employment policies, new employee orientation, employee exit interviews, compensation plan administration, labor relations support, employer/employee relations, and employee benefit plans such as medical, dental, vision, and long-term disability.

Mission:

To maintain an effective human resources program for City of Fillmore employees, and to attract, retain and motivate a highly- qualified workforce through training, development and meaningful work.

Goals:

- To recruit, select, and maintain a qualified and stable workforce, and to encourage career development and skill enhancements to develop future leaders.

Accomplishments:

- Successfully recruited three vacancies that pertained to the Planning Technician, Fiscal Assistant II and Assistant Finance Direcotr psitions.
- Successfully learned new Springbrook Software system for processing payroll and vendor payments.

Implemented changes in Healthcare Premiums/Deductions

Objectives:

- Conduct organization wide staffing and salary assessments. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)
- Complete negotiations for Teamster Union contract. (Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of position vacancies filled	0	4	3	4

Expenditure Detail - by Fund and Department

Human Resources/Dep City Clerk

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
City Clerk				
101-4103-0011-111	Full Time Salaries	28,357	34,532	32,279
101-4103-0011-112	Part Time Salaries	607	339	0
101-4103-0012-118	Retirement	4,444	2,748	4,278
101-4103-0012-119	GASB 68 Pension Expense	0	8,000	9,800
101-4103-0013-122	FICA - Social Security	2,645	2,745	2,548
101-4103-0013-123	Worker's Compensation	29,816	861	3,050
101-4103-0013-124	Unemployment Insurance	243	254	200
101-4103-0014-126	Cafeteria Plan	7,863	7,225	7,473
101-4103-0014-127	Medical Insurance	891	838	1,579
101-4103-0014-128	Dental Insurance	406	373	412
101-4103-0014-129	Vision Insurance	62	51	54
101-4103-0014-130	Life Insurance/ltd	174	164	174
101-4103-0014-133	Mileage Reimbursement	348	305	324
Personnel Services		**75,855**	**58,435**	**62,170**
101-4103-0031-303	Dues & Subscriptions	578	0	215
101-4103-0031-304	Meetings & Travel	126	0	500
101-4103-0031-306	Printing/Advertising	2,462	2,479	1,000
101-4103-0031-307	Office Supplies	0	215	300
101-4103-0031-400	Dept Budget Savings	0	0	0
Materials & Supplies		**3,166**	**2,694**	**2,015**
101-4103-0021-204	Municipal Elections	4,182	0	25,000
101-4103-0021-205	Muni Code Update	1,691	520	1,000
101-4103-0021-206	Muni Code On Line	1,300	0	650
Services		**7,173**	**520**	**26,650**
4103	**City Clerk**	**86,194**	**61,649**	**90,835**
Risk Management				
101-4210-0011-111	Full Time Salaries	9,007	10,836	11,221
101-4210-0012-119	GASB 68 Pension Expense	0	2,200	2,700
101-4210-0012-118	Retirement	1,239	821	1,008
101-4210-0013-122	FICA - Social Security	830	861	810

Expenditure Detail - by Fund and Department

Human Resources/Dep City Clerk		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4210-0013-123	Worker's Compensation	257	273	975
101-4210-0013-124	Unemployment Insurance	77	80	200
101-4210-0014-126	Cafeteria Plan	2,604	2,408	1,684
101-4210-0014-127	Medical Insurance	295	279	1,125
101-4210-0014-128	Dental Insurance	135	125	137
101-4210-0014-129	Vision Insurance	18	17	18
101-4210-0014-130	Life Insurance/ltd	56	53	57
101-4210-0014-131	Allowances	0	0	0
101-4210-0014-133	Mileage Reimbursement	87	76	81
Personnel Services		**14,606**	**18,029**	**20,017**
101-4210-0031-304	Meetings & Travel	(241)	0	1,500
101-4210-0031-309	Supplies & Materials	13	0	300
101-4210-0031-313	Claims Paid	0	580	1,000
101-4210-0031-315	Settlement - Bacerras Case	0	100,000	0
101-4210-0031-321	Fireworks Enforcement	485	0	1,000
101-4210-0031-400	Dept Budget Savings	0	0	0
101-4210-0031-310	Credit Card Expense	2,351	2,557	1,000
Materials & Supplies		**2,609**	**103,137**	**4,800**
101-4210-0021-212	Liab & Prop Insurance/Bonds	40,059	68,300	55,550
101-4210-0021-245	Contract Services	0	0	5,000
Services		**40,059**	**68,300**	**60,550**
4210	**Risk Management**	**57,273**	**189,466**	**85,367**
Human Resources				
101-4211-0011-111	Full Time Salaries	19,518	24,198	24,599
101-4211-0012-118	Retirement	5,128	2,509	2,648
101-4211-0012-119	GASB 68 Pension Expense	0	4,500	22,000
101-4211-0013-122	FICA - Social Security	1,732	1,903	1,746
101-4211-0013-123	Worker's Compensation	506	557	2,012
101-4211-0013-124	Unemployment Insurance	162	178	200
101-4211-0014-126	Cafeteria Plan	4,133	3,621	3,315
101-4211-0014-127	Medical Insurance	467	419	1,305
101-4211-0014-128	Dental Insurance	213	187	206
101-4211-0014-129	Vision Insurance	29	25	27
101-4211-0014-130	Life Insurance/ltd	105	97	103

Expenditure Detail - by Fund and Department

Human Resources/Dep City Clerk		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4211-0014-133	Mileage Reimbursement	522	458	486
Personnel Services		**32,515**	**38,653**	**58,646**
101-4211-0031-304	Meetings & Travel	0	0	1,000
101-4211-0031-306	Printing/Advertising	54	0	0
101-4211-0031-307	Office Supplies/Materials	0	0	300
101-4211-0031-360	Recruitment	1,380	659	1,000
101-4211-0031-365	Staff Training	660	0	3,500
101-4211-0031-400	Dept Budget Savings	0	0	0
Materials & Supplies		**2,094**	**659**	**5,800**
4211	**Human Resources**	**34,609**	**39,312**	**64,446**
101	**General Fund**	**178,076**	**290,427**	**240,648**
Total	**General Fund**	**178,076**	**290,427**	**240,648**

Finance Department

FINANCE DEPARTMENT
ORGANIZATION CHART

Finance & Technology

Gaylynn Brien, Finance Director

Accounting/ Financial Management

- General Ledger
- Budget & Financial Reporting/Analysis
- Audit Oversight
- Banking & Treasury Services
- Revenue Services
- Debt Management
- Customer Service
- Payment Posting
- Accounts Payable/Receivable
- Utility Management and Billing

Information Technology

- Network and Systems Administration
- Help Desk
- Application Support
- Cable TV/Public Education

Successor Agency

- Budget & Financial Analysis
- Debt Management

Full Time Equivalent Staff Allocation:3.12

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Finance & Central Support				
101	General Fund	1,980,280	462,216	1,177,754
202	Public Education in Government	0	10,536	6,900
208	Community Development Block Grant	60,881	218,603	57,400
231	Affordable Housing	4,292	2,956	7,000
808	Capital Leases	96,864	96,864	57,400
803	Community Facilities District #1	201,556	221,542	203,770
804	Community Facilities District #2	81,239	84,561	80,470
806	Community Facilities District #3	185,944	211,643	187,595
809	Community Facilities District #5	310,889	229,862	823,230
811	Community Facilities District #6	10,531	4,692	212,320
932	Successor Agency	3,855,516	3,392,237	1,969,675
Total	**Finance & Central Support**	**6,787,992**	**4,935,713**	**4,783,514**

Expenditure Summary - By Fund and Department

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Finance/Central Support	292,735	273,275	393,414
Information Technology	85,176	104,886	154,750
Non-Departmental	0	0	50,000
Cable TV/Promotion	3,219	16,069	10,968
Transfers	1,599,150	67,986	568,622
Total General Fund	**1,980,280**	**462,216**	**1,177,754**
Total General Fund	**1,980,280**	**462,216**	**1,177,754**
Special Revenue Fund			
202 Public Education in Government			
Cable TV/Promotion	0	10,536	6,900
Total Public Education in Government	**0**	**10,536**	**6,900**
208 Community Development Block Grant			
Code Enforcement	3,236	1,153	0
Fire Engine	57,645	217,450	0
Transfers	0	0	57,400
Total Community Development Block Grant	**60,881**	**218,603**	**57,400**
231 Affordable Housing			
Housing	3,092	2,956	5,000
Transfers	1,200	0	2,000
Total Affordable Housing	**4,292**	**2,956**	**7,000**
808 Capital Leases			
Capital Leases	96,864	96,864	57,400
Total Capital Leases	**96,864**	**96,864**	**57,400**

Expenditure Summary - By Fund and Department

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total Special Revenue Fund	**162,038**	**328,959**	**128,700**
Special Assessment Fund			
803 Community Facilities District #1			
Community Facilities District	201,556	220,994	203,770
Transfers	0	548	0
Total Community Facilities District #1	**201,556**	**221,542**	**203,770**
804 Community Facilities District #2			
Community Facilities District	81,239	84,273	80,470
Transfers	0	288	0
Total Community Facilities District #2	**81,239**	**84,561**	**80,470**
806 Community Facilities District #3			
Community Facilities District	185,944	211,086	187,595
Transfers	0	557	0
Total Community Facilities District #3	**185,944**	**211,643**	**187,595**
809 Community Facilities District #5			
Community Facilities District	310,889	229,314	823,230
Transfers	0	548	0
Total Community Facilities District #5	**310,889**	**229,862**	**823,230**
811 Community Facilities District #6			
Community Facilities District	10,531	4,144	212,320
Transfers	0	548	0
Total Community Facilities District #6	**10,531**	**4,692**	**212,320**
Total Special Assessment Fund	**790,158**	**752,300**	**1,507,385**
Successor Agency			
932 Successor Agency			

Expenditure Summary - By Fund and Department

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Information Technology	2,891	1,054	1,500
Successor Agency	200,986	277,131	264,850
County Administration	9,030	2,467	0
2005 Revenue Bonds	953,641	318,930	0
2006A Tax Allocation	2,688,968	2,792,655	0
2015 Tax Notes	0	0	1,703,325
Total Successor Agency	**3,855,516**	**3,392,237**	**1,969,675**
Total Successor Agency	**3,855,516**	**3,392,237**	**1,969,675**
Total Finance & Central Support	**6,787,992**	**4,935,713**	**4,783,514**

Expenditure Summary by Department and Expense Category

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Finance/Central Support			
Personnel Services	209,160	185,913	230,514
Materials & Supplies	41,532	(586)	27,600
Services	42,043	87,948	135,300
4208 Finance/Central Support	**292,735**	**273,275**	**393,414**
Information Technology			
Services	62,588	65,802	89,750
Capital Outlay	22,588	39,084	65,000
4212 Information Technology	**85,176**	**104,886**	**154,750**
Non-Departmental			
Personnel Services	0	0	50,000
4215 Non-Departmental	**0**	**0**	**50,000**
Cable TV/Promotion			
Personnel Services	1,805	2,066	1,918
Materials & Supplies	0	13,987	3,100
Services	1,414	16	5,950
4532 Cable TV/Promotion	**3,219**	**16,069**	**10,968**
Transfers			
Internal Transfers	1,599,150	67,986	568,622
8500 Transfers	**1,599,150**	**67,986**	**568,622**
Tota General Fund	**1,980,280**	**462,216**	**1,177,754**
Tota General Fund	**1,980,280**	**462,216**	**1,177,754**
Special Revenue Fund			
202 Public Education in Government			

Expenditure Summary by Department and Expense Category

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Cable TV/Promotion			
Services	0	0	6,900
Capital Outlay	0	10,536	0
4532 Cable TV/Promotion	**0**	**10,536**	**6,900**
Tota Public Education in Government	**0**	**10,536**	**6,900**
208 Community Development Block Grant			
Code Enforcement			
Personnel Services	2,761	1,153	0
Services	475	0	0
4635 Code Enforcement	**3,236**	**1,153**	**0**
Fire Engine			
Debt Service	57,645	217,450	0
7220 Fire Engine	**57,645**	**217,450**	**0**
Transfers			
Internal Transfers	0	0	57,400
8500 Transfers	**0**	**0**	**57,400**
Tota Community Development Block Grant	**60,881**	**218,603**	**57,400**
231 Affordable Housing			
Housing			
Materials & Supplies	1	1	0
Services	3,091	2,955	5,000
4531 Housing	**3,092**	**2,956**	**5,000**
Transfers			
Internal Transfers	1,200	0	2,000
8500 Transfers	**1,200**	**0**	**2,000**

Expenditure Summary by Department and Expense Category

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Tota Affordable Housing	**4,292**	**2,956**	**7,000**
808 Capital Leases			
Capital Leases			
Debt Service	96,864	96,864	57,400
7206 Capital Leases	**96,864**	**96,864**	**57,400**
Tota Capital Leases	**96,864**	**96,864**	**57,400**
Tota Special Revenue Fund	**162,038**	**328,959**	**128,700**
Special Assessment Fund			
803 Community Facilities District #1			
Community Facilities District			
Debt Service	195,496	220,994	197,710
Internal Transfers	6,060	0	6,060
7301 Community Facilities District	**201,556**	**220,994**	**203,770**
Transfers			
Internal Transfers	0	548	0
8500 Transfers	**0**	**548**	**0**
Tota Community Facilities District #1	**201,556**	**221,542**	**203,770**
804 Community Facilities District #2			
Community Facilities District			
Services	3,188	0	6,060
Debt Service	78,051	84,273	74,410
7302 Community Facilities District	**81,239**	**84,273**	**80,470**
Transfers			
Internal Transfers	0	288	0
8500 Transfers	**0**	**288**	**0**

Expenditure Summary by Department and Expense Category

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Tota Community Facilities District #2	**81,239**	**84,561**	**80,470**
806 Community Facilities District #3			
Community Facilities District			
Services	6,164	0	6,060
Debt Service	179,780	211,086	181,535
7303 Community Facilities District	**185,944**	**211,086**	**187,595**
Transfers			
Internal Transfers	0	557	0
8500 Transfers	**0**	**557**	**0**
Tota Community Facilities District #3	**185,944**	**211,643**	**187,595**
809 Community Facilities District #5			
Community Facilities District			
Services	6,060	0	6,060
Capital Outlay	300,000	0	0
Debt Service	4,829	229,314	817,170
7305 Community Facilities District	**310,889**	**229,314**	**823,230**
Transfers			
Internal Transfers	0	548	0
8500 Transfers	**0**	**548**	**0**
Tota Community Facilities District #5	**310,889**	**229,862**	**823,230**
811 Community Facilities District #6			
Community Facilities District			
Services	6,060	0	6,060
Debt Service	4,471	4,144	206,260
7306 Community Facilities District	**10,531**	**4,144**	**212,320**

Expenditure Summary by Department and Expense Category

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers			
Internal Transfers	0	548	0
8500 Transfers	**0**	**548**	**0**
Tota Community Facilities District #6	**10,531**	**4,692**	**212,320**
Tota Special Assessment Fund	**790,158**	**752,300**	**1,507,385**
Successor Agency			
932 Successor Agency			
Information Technology			
Services	2,891	1,054	1,500
4212 Information Technology	**2,891**	**1,054**	**1,500**
Successor Agency			
Personnel Services	180,309	194,595	214,694
Materials & Supplies	0	0	0
Services	20,677	82,536	50,156
4537 Successor Agency	**200,986**	**277,131**	**264,850**
County Administration			
Materials & Supplies	2,483	2,467	0
Services	6,547	0	0
7102 County Administration	**9,030**	**2,467**	**0**
2005 Revenue Bonds			
Debt Service	953,641	318,930	0
7208 2005 Revenue Bonds	**953,641**	**318,930**	**0**
2006A Tax Allocation			
Debt Service	2,688,968	2,792,655	0
7500 2006A Tax Allocation	**2,688,968**	**2,792,655**	**0**

Expenditure Summary by Department and Expense Category

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
2015 Tax Notes			
Debt Service	0	0	1,703,325
7502 2015 Tax Notes	**0**	**0**	**1,703,325**
Tota Successor Agency	**3,855,516**	**3,392,237**	**1,969,675**
Tota Successor Agency	**3,855,516**	**3,392,237**	**1,969,675**
Tota Finance & Central Support	**6,787,992**	**4,935,713**	**4,783,514**

Goals, Objectives Performance Measures

Finance & Central Support

General Fund

Finance/Central Support

The Finance Department is responsible for the development of the annual budget and annual financial report, and for maintaining the financial records of the City. It is also responsible for Water and Sewer Utility Administration, Debt Management, Treasury Services, and provides management services to the Successor Redevelopment Agency. The Department completes the process to levy and collect assessments for properties within the Landscape & Lighting Assessment District and the Storm Drain Assessment District. The Department also oversees the Successor Agency to the former Redevelopment Agency.

Mission:

To provide general administrative direction to the Department and to execute various mandated responsibilities, including protection of the City's assets, distribution of timely and accurate financial and budget information; and provide relevant, reliable, and timely financial services and information, provide assistance to all City programs to ensure financial accountability, and maintain the historical integrity of City accounting documents and financial records; and manage the treasury and debt service programs.

Goals:

- Provide timely financial and budget information to City Council and staff, as well as economic trends that may affect the City.
- Serve as ongoing resource to City departments to ensure accurate and timely processing of accounts payable, accounts receivable, payroll, capital and grant account transactions, as well as excellent customer service.
- Ensure City's cash and investments are in accordance with the City's Investment Policy, which emphasizes safety, liquidity, and yield.
- Manage new and existing debt issues in accordance with the City's Debt Policy, and carry out these responsibilities in a timely, effective, and complete manner.

Accomplishments:

- Completed the first time Comprehensive Annual Financial Report (CAFR) for FY 2014-15 and achieved the award for excellence in financial reporting from both the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO).
- Achieved the Certificate of Excellence in Budget Reporting from the California Municipal Finance Officers Associate for the Fiscal Year 2015-16 Budget.
- Issued $17.2 million of new bonds to finance CFD#5 - a Hearthstone residential development project. Refunded $38 million of 2005 and 2006 bonds associated with the former RDA with 2015 bonds that will result in savings.

Objectives:

- Publish fiscal year CAFR and meet the requirements for GFOA Certificate of Achievement for Excellence in Financial Reporting.(Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)
- Publish fiscal year Operating Budget to meet the requirements to achieve the GFOA Certificate of

Goals, Objectives Performance Measures

Finance & Central Support

Budget Excellence.(Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)

• Bill water and wastewater customers in accordance with monthly schedule with accuracy rate of 99% and ensure timely and accurate collection of payments.(Citywide Goal G: Operate City is Fiscally and Managerially Responsible Manner)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Submit fiscal year CAFR each year to receive award from GFOA			
Not Applicable	Received Award	In Progress	Receive Award
Achieve GFOA and CSMFO Budget awards			
Received CSMFO Award	Received CSMFO Award	In Progress to receive both awards	Receive GFOA and CSMFO Award
Number of utility bills produced and percentage utility bills paid online			
39,444 bills and 30% paid online	42,240 bills and 33% paid online	45,216 bills and 34% paid online	46,000 bills and 35% paid online

Goals, Objectives Performance Measures

Finance & Central Support

General Fund

Information Technology

The Information Technology function is responsible for overseeing the City's computer network, computer systems and telecommunications. Information Technology services are provided by an outside consultant. Information Technology also manages the City's cable television and community promotion public access channel. Cable Television and Community Promotion is tasked with televising City Council, other public meetings, and other community information of interest to the public on the City's public information channel cable Channel 10.

Mission:

To provide computer desktop support and appropriate response times, based on urgency, to resolved reported computer problems and/or responding to service requests.

Goals:

- Complete an information technology replacement program to upgrade the City network to assure a 99.9% reliability factor.
- Broadcast all City Council/Successor Agency meetings and a variety of community announcements to keep City residents informed of the City's activities on the City's public access cable television channel.
- Improve support and response times in resolving reported computer problems and/or responding to service requests.

Accomplishments:

- Updated several key information technology equipment that was outdated to improve performance and create efficiencies. Included new data backup system, exterior and interior switches, router, and outdated video cameras.
- Implemented a major upgrade to City's Financial Management System (Springbrook). Staff worked closely with the Springbrook team to ensure project timelines were achieved to meet the March 16, 2015 "go-live" date.
- Updated Microsoft Office to Office 365 and utiliize Cloud technology.

Objectives:

- Minimize staff downtime by responding to urgent service calls and resolving within 120 minutes.(Citywide Goal F: Improve Community Facilities)

Goals, Objectives Performance Measures

Finance & Central Support

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of urgent calls and average response time			
Not Available	Not Available	467 total and 267 urgent/90 minutes	500 total and 250 urgent/85 minutes

Goals, Objectives Performance Measures

Finance & Central Support

Special Revenue Fund

Cable TV/Promotion

The Cable Communications Act of 1984 (Section 622) allows cities to charge a franchise fee from cable TV companies that serve the community. These franchise fees, which are based on a percentage of cable operators' gross revenues are called PEG or Public Education Government, funds.
PEG funds are designated only for capital expenditures that finance day-to-day operations of public-access channels. These funds can also be used to pay for various types of purchases that have a shelf life beyond the fiscal year.

Mission:

To operate, for the benefit of the residents of Fillmore, as a source of information on the operations of local government in an accurate and non-editorial manner utilizing the latest technologies and resources. To provide residents with quality cable television service through enforcement of cable television franchise obligations.

Goals:

- Broadcast all City Council/Successor Agency meetings on the City's public access cable television channel and broadcast a variety of community announcements to keep City residents informed of the City's activities.

Accomplishments:

- Broadcasted 23 City Council/Successor Agency meetings on the City's public access cable television channel.
- Broadcasted a variety of community announcements to keep City residents informed of the City's activities.

Objectives:

- Replace meeting room video cameras and other outdated equipment (Boardroom). (Citywide Goal F: Cultural Programs)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of meetings boradcast for the community to view - using the cable network channel or the internet.	20	20	30	40

Expenditure Detail - by Fund and Department

Finance & Central Support

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
Finance/Central Support				
101-4208-0011-111	Full Time Salaries	85,573	101,464	104,362
101-4208-0011-112	Part Time Salaries	60,672	18,575	44,335
101-4208-0011-113	Overtime Pay	0	104	2,000
101-4208-0011-114	Education Pay	601	598	672
101-4208-0012-118	Retirement	17,391	8,064	8,319
101-4208-0012-119	GASB 68 Pension Expense	0	20,000	24,600
101-4208-0013-122	FICA - Social Security	10,920	7,850	6,912
101-4208-0013-123	Worker's Compensation	4,079	2,870	11,965
101-4208-0013-124	Unemployment Insurance	720	698	500
101-4208-0014-126	Cafeteria Plan	21,397	18,285	19,002
101-4208-0014-127	Medical Insurance	5,691	5,550	5,158
101-4208-0014-128	Dental Insurance	1,105	944	1,606
101-4208-0014-129	Vision Insurance	149	128	178
101-4208-0014-130	Life Insurance/ltd	450	423	523
101-4208-0014-133	Mileage Reimbursement	412	361	383
Personnel Services		**209,160**	**185,913**	**230,514**
101-4208-0031-303	Dues & Subscriptions	724	1,543	1,500
101-4208-0031-304	Meetings & Travel	4,544	2,273	5,000
101-4208-0031-306	Printing/Advertising	1,595	3,082	3,000
101-4208-0031-307	Office Supplies	6,880	13,550	12,000
101-4208-0031-360	Finance Director Recruitment	2,000	325	0
101-4208-0031-390	Furniture & Equipment	0	1,995	3,000
101-4208-0031-324	Live Scan	49	0	100
101-4208-0031-400	Dept Budget Savings	0	0	0
101-4208-0031-310	Misc. Expense	25,741	(23,354)	3,000
Materials & Supplies		**41,532**	**(586)**	**27,600**
101-4208-0021-206	Computer Support/Web	2,951	0	6,600
101-4208-0021-211	Audit	26,652	38,133	46,400
101-4208-0021-245	Contract Services	5,790	44,425	75,000
101-4208-0021-229	Health Ins. Contract Services	1,855	1,123	2,000
101-4208-0021-279	Copier Lease	4,795	4,267	5,300

Expenditure Detail - by Fund and Department

Finance & Central Support		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Services		**42,043**	**87,948**	**135,300**
4208	**Finance/Central Support**	**292,735**	**273,275**	**393,414**
Information Technology				
101-4212-0021-206	Computer Support/Web	15,660	25,294	30,000
101-4212-0021-269	Computer Maintenance	10,582	1,246	35,000
101-4212-0021-281	Software Upgrade-Springbrook	28,588	37,939	5,750
101-4212-0021-282	Phone/Email System	2,136	1,087	5,000
101-4212-0021-283	PC Replacement Plan	5,622	0	3,200
101-4212-0021-284	Internet Service/Upgrade	0	235	10,800
Services		**62,588**	**65,802**	**89,750**
101-4212-0051-501	IT Equipment	22,588	39,084	65,000
Capital Outlay		**22,588**	**39,084**	**65,000**
4212	**Information Technology**	**85,176**	**104,886**	**154,750**
Non-Departmental				
101-4215-0011-117	Vacation/Comp Buyback	0	0	50,000
Personnel Services		**0**	**0**	**50,000**
4215	**Non-Departmental**	**0**	**0**	**50,000**
Cable TV/Promotion				
101-4532-0011-112	Part Time Salaries	1,620	1,884	1,645
101-4532-0013-122	FICA - Social Security	124	122	166
101-4532-0013-123	Worker's Compensation	49	48	78
101-4532-0013-124	Unemployment Insurance	12	12	15
101-4532-0014-127	Medical Insurance	0	0	14
Personnel Services		**1,805**	**2,066**	**1,918**
101-4532-0031-303	Dues & Subscriptions	0	532	600
101-4532-0031-308	Vehicle/Equipment Maintenance	0	579	0
101-4532-0031-309	Supplies & Materials	0	0	500
101-4532-0031-390	Furniture & Equipment	0	12,877	2,000
101-4532-0031-400	Dept Budget Savings	0	0	0
Materials & Supplies		**0**	**13,987**	**3,100**
101-4532-0021-244	Public Meeting Translator	6	16	250

Expenditure Detail - by Fund and Department

Finance & Central Support

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4532-0021-245	Contract Services	0	0	700
101-4532-0021-246	100-Year Celebration	1,409	0	5,000
Services		**1,414**	**16**	**5,950**
4532	**Cable TV/Promotion**	**3,219**	**16,069**	**10,968**
Transfers				
101-8500-0000-208	Transfer Out - CDBG	0	0	0
101-8500-0000-211	Transfer Out to Bike Path	22,285	30,000	25,000
101-8500-0000-304	Transfer Out - Recreation	80,000	0	198,622
101-8500-0000-305	Transfer Out - Commun Pool	200,000	13,636	0
101-8500-0000-506	Transfer Out - GF Reserve	1,200,000	0	320,000
101-8500-0000-808	Transfer Out-Capital Lease Fd.	96,865	4,350	0
101-8500-4536-702	Transfer Out - NPDES	0	20,000	25,000
Internal Transfers		**1,599,150**	**67,986**	**568,622**
8500	**Transfers**	**1,599,150**	**67,986**	**568,622**
101	**General Fund**	**1,980,280**	**462,216**	**1,177,754**
Total	**General Fund**	**1,980,280**	**462,216**	**1,177,754**

Expenditure Detail - by Fund and Department

Finance & Central Support		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Special Revenue Fund				
Public Education in Government				
Cable TV/Promotion				
202-4532-0021-245	Contract Services	0	0	6,900
Services		**0**	**0**	**6,900**
202-4532-0051-506	CATV Equipment	0	10,536	0
Capital Outlay		**0**	**10,536**	**0**
4532	**Cable TV/Promotion**	**0**	**10,536**	**6,900**
202	**Public Education in Government**	**0**	**10,536**	**6,900**
Community Development Block Grant				
Code Enforcement				
208-4635-0014-142	Payroll Costs-Reclass to Grant	2,761	1,153	0
Personnel Services		**2,761**	**1,153**	**0**
208-4635-0021-237	Code Enforcement	475	0	0
Services		**475**	**0**	**0**
4635	**Code Enforcement**	**3,236**	**1,153**	**0**
Fire Engine				
208-7220-0051-475	Fire Squad Truck	0	217,450	0
208-7220-0085-475	Fire Squad/Engine Replacement	57,645	0	0
Debt Service		**57,645**	**217,450**	**0**
7220	**Fire Engine**	**57,645**	**217,450**	**0**
Transfers				
208-8500-0000-808	Transfer Out - To F808	0	0	57,400
Internal Transfers		**0**	**0**	**57,400**
8500	**Transfers**	**0**	**0**	**57,400**
208	**Community Development Block Grant**	**60,881**	**218,603**	**57,400**
Affordable Housing				
Housing				

Expenditure Detail - by Fund and Department

Finance & Central Support		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
231-4531-0031-320	Affordable Housing Asst	1	1	0
Materials & Supplies		**1**	**1**	**0**
231-4531-0021-202	Legal Services	635	0	1,000
231-4531-0021-211	Audit	500	2,955	3,000
231-4531-0021-245	Contract Servicces	0	0	1,000
231-4531-0021-253	Housing Element	1,957	0	0
Services		**3,091**	**2,955**	**5,000**
4531	**Housing**	**3,092**	**2,956**	**5,000**
Transfers				
231-8500-4102-101	Transfer Out - General Fund	1,200	0	2,000
Internal Transfers		**1,200**	**0**	**2,000**
8500	**Transfers**	**1,200**	**0**	**2,000**
231	**Affordable Housing**	**4,292**	**2,956**	**7,000**
Capital Leases				
Capital Leases				
808-7206-0085-861	Principal Payment	89,479	96,864	47,500
808-7206-0085-862	Interest Payment	7,385	0	9,900
Debt Service		**96,864**	**96,864**	**57,400**
7206	**Capital Leases**	**96,864**	**96,864**	**57,400**
808	**Capital Leases**	**96,864**	**96,864**	**57,400**
Total	**Special Revenue Fund**	**162,038**	**328,959**	**128,700**

Expenditure Detail - by Fund and Department

Finance & Central Support

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Special Assessment Fund				
Community Facilities District #1				
Community Facilities District				
803-7301-0085-861	Principal Payment CFD #1	90,000	106,364	100,000
803-7301-0085-862	Interest Payment CFD#1	94,878	107,182	86,500
803-7301-0085-863	Trustee Charges CFD#1	3,025	0	2,750
803-7301-0085-864	Other Admin Charges	7,593	7,449	8,460
Debt Service		**195,496**	**220,994**	**197,710**
803-7301-0085-101	General Fund Admin	6,060	0	6,060
Internal Transfers		**6,060**	**0**	**6,060**
7301	**Community Facilities District**	**201,556**	**220,994**	**203,770**
Transfers				
803-8500-7301-101	Transfer Out	0	548	0
Internal Transfers		**0**	**548**	**0**
8500	**Transfers**	**0**	**548**	**0**
803	**Community Facilities District #1**	**201,556**	**221,542**	**203,770**
Community Facilities District #2				
Community Facilities District				
804-7302-0085-101	General Fund Admin	3,188	0	6,060
Services		**3,188**	**0**	**6,060**
804-7302-0085-861	Principal Payment CFD #2	45,000	53,182	50,000
804-7302-0085-862	Interest Payment 3/01 CFD #2	22,050	23,772	18,000
804-7302-0085-863	Fiscal Agent Charges	1,558	0	1,325
804-7302-0085-864	Other Admin Charges CFD #2	9,443	7,319	5,085
Debt Service		**78,051**	**84,273**	**74,410**
7302	**Community Facilities District**	**81,239**	**84,273**	**80,470**
Transfers				
804-8500-7302-101	Transfer Out	0	288	0
Internal Transfers		**0**	**288**	**0**

Expenditure Detail - by Fund and Department

Finance & Central Support		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
8500	**Transfers**	**0**	**288**	**0**
804	**Community Facilities District #2**	**81,239**	**84,561**	**80,470**
Community Facilities District #3				
Community Facilities District				
806-7303-0085-101	General Fund Admin	6,164	0	6,060
Services		**6,164**	**0**	**6,060**
806-7303-0085-861	Principal Payment	25,000	35,455	35,000
806-7303-0085-862	Interest Payment	141,425	165,496	138,400
806-7303-0085-863	Trustee Charges	1,660	2,795	2,500
806-7303-0085-864	Other Admin Charges	11,695	7,340	5,635
Debt Service		**179,780**	**211,086**	**181,535**
7303	**Community Facilities District**	**185,944**	**211,086**	**187,595**
Transfers				
806-8500-7303-101	Transfer Out	0	557	0
Internal Transfers		**0**	**557**	**0**
8500	**Transfers**	**0**	**557**	**0**
806	**Community Facilities District #3**	**185,944**	**211,643**	**187,595**
Community Facilities District #5				
Community Facilities District				
809-7305-0021-245	Accounting Expense	0	0	0
809-7305-0085-101	General Fund Admin	6,060	0	6,060
Services		**6,060**	**0**	**6,060**
809-7305-0051-051	Hearthstone Reimbursement	300,000	0	0
Capital Outlay		**300,000**	**0**	**0**
809-7305-0085-862	Interest payment	0	221,077	811,370
809-7305-0085-864	Other Admin Charges	4,829	8,237	5,800
Debt Service		**4,829**	**229,314**	**817,170**
7305	**Community Facilities District**	**310,889**	**229,314**	**823,230**
Transfers				

Expenditure Detail - by Fund and Department

Finance & Central Support		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
809-8500-7305-101	Transfer Out	0	548	0
Internal Transfers		**0**	**548**	**0**
8500	**Transfers**	**0**	**548**	**0**
809	**Community Facilities District #5**	**310,889**	**229,862**	**823,230**
Community Facilities District #6				
Community Facilities District				
811-7306-0085-101	General Fund Admin	6,060	0	6,060
Services		**6,060**	**0**	**6,060**
811-7306-0085-301	Sewer 2007 Water Recycling Bnd	0	0	201,800
811-7306-0085-864	Other Admin Charges	4,471	4,144	4,460
Debt Service		**4,471**	**4,144**	**206,260**
7306	**Community Facilities District**	**10,531**	**4,144**	**212,320**
Transfers				
811-8500-7306-101	Transfer Out	0	548	0
Internal Transfers		**0**	**548**	**0**
8500	**Transfers**	**0**	**548**	**0**
811	**Community Facilities District #6**	**10,531**	**4,692**	**212,320**
Total	**Special Assessment Fund**	**790,158**	**752,300**	**1,507,385**

Expenditure Detail - by Fund and Department

Finance & Central Support

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Successor Agency				
Successor Agency				
Information Technology				
932-4212-0021-206	Computer Support/Web	868	1,054	1,500
932-4212-0021-281	Software Management	2,023	0	0
Services		**2,891**	**1,054**	**1,500**
4212	**Information Technology**	**2,891**	**1,054**	**1,500**
Successor Agency				
932-4537-0011-111	Full Time Salaries	120,621	135,287	120,728
932-4537-0011-112	Part Time Salaries	7,738	7,237	11,286
932-4537-0011-113	Overtime Pay	0	60	0
932-4537-0011-114	Education Pay	218	217	319
932-4537-0012-118	Retirement	13,611	7,724	7,023
932-4537-0012-119	GASB 68 Pension Expense	0	11,524	25,000
932-4537-0013-122	FICA - Social Security	8,883	8,103	10,979
932-4537-0013-123	Worker's Compensation	3,717	3,522	15,950
932-4537-0013-124	Unemployment Insurance	947	907	1,000
932-4537-0014-126	Cafeteria Plan	16,595	13,300	13,228
932-4537-0014-127	Medical Insurance	1,691	1,376	2,038
932-4537-0014-128	Dental Insurance	857	686	1,708
932-4537-0014-129	Vision Insurance	116	93	192
932-4537-0014-130	Life Insurance/ltd	757	698	978
932-4537-0014-132	Deferred Comp	1,586	1,519	1,500
932-4537-0014-133	Mileage Reimbursement	2,972	2,342	2,765
Personnel Services		**180,309**	**194,595**	**214,694**
932-4537-0031-310	Misc. Expense	0	0	0
Materials & Supplies		**0**	**0**	**0**
932-4537-0021-202	Legal Services	2,260	10,017	0
932-4537-0021-206	Computer Support/Web	20	0	0
932-4537-0021-211	Audit	5,852	4,679	6,000
932-4537-0021-245	Contract Services	12,545	17,408	6,000
932-4537-0085-101	General Fund Admin	0	50,431	38,156

Expenditure Detail - by Fund and Department

Finance & Central Support		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Services		**20,677**	**82,536**	**50,156**
4537	**Successor Agency**	**200,986**	**277,131**	**264,850**
County Administration				
932-7102-0031-455	HVTB/Fillmore Western Costs	2,483	2,467	0
Materials & Supplies		**2,483**	**2,467**	**0**
932-7102-0021-201	Legal related to property	4,067	0	0
932-7102-0021-212	Liab & Prop Insurance/Bonds	2,480	0	0
932-7102-0021-440	CFD #2 Taxes Watt Development	0	0	0
932-7102-0021-455	SP Railroad Track/Line Lease	0	0	0
Services		**6,547**	**0**	**0**
7102	**County Administration**	**9,030**	**2,467**	**0**
2005 Revenue Bonds				
932-7208-0085-861	Principal Payment - 2005A Bond	395,000	0	0
932-7208-0085-862	Interest Payment - 2005A Bond	554,663	316,551	0
932-7208-0085-863	Fiscal Agent Chgs - 2005A Bond	2,000	0	0
932-7208-0085-864	Admin Charges - 2005A Bond	1,978	2,379	0
Debt Service		**953,641**	**318,930**	**0**
7208	**2005 Revenue Bonds**	**953,641**	**318,930**	**0**
2006A Tax Allocation				
932-7500-0085-475	Principal Payment - 2006A TAB	800,000	935,000	0
932-7500-0085-476	Interest Payment - 2006A TAB	1,886,778	1,855,025	0
932-7500-0085-863	Fiscal Agent Chgs - 2006A TAB	2,190	2,630	0
932-7500-0085-864	Admin Charges - 2006A TAB	0	0	0
Debt Service		**2,688,968**	**2,792,655**	**0**
7500	**2006A Tax Allocation**	**2,688,968**	**2,792,655**	**0**
2015 Tax Notes				
932-7502-0085-476	Interest Payment - 2015 (2006 BAN)	0	0	1,696,400
932-7502-0085-863	Fiscal Agent Chgs - 2015 (2006 BAN)	0	0	2,200
932-7502-0085-864	Admin Charges - 2015 (2006 BAN)	0	0	4,725
Debt Service		**0**	**0**	**1,703,325**

Expenditure Detail - by Fund and Department

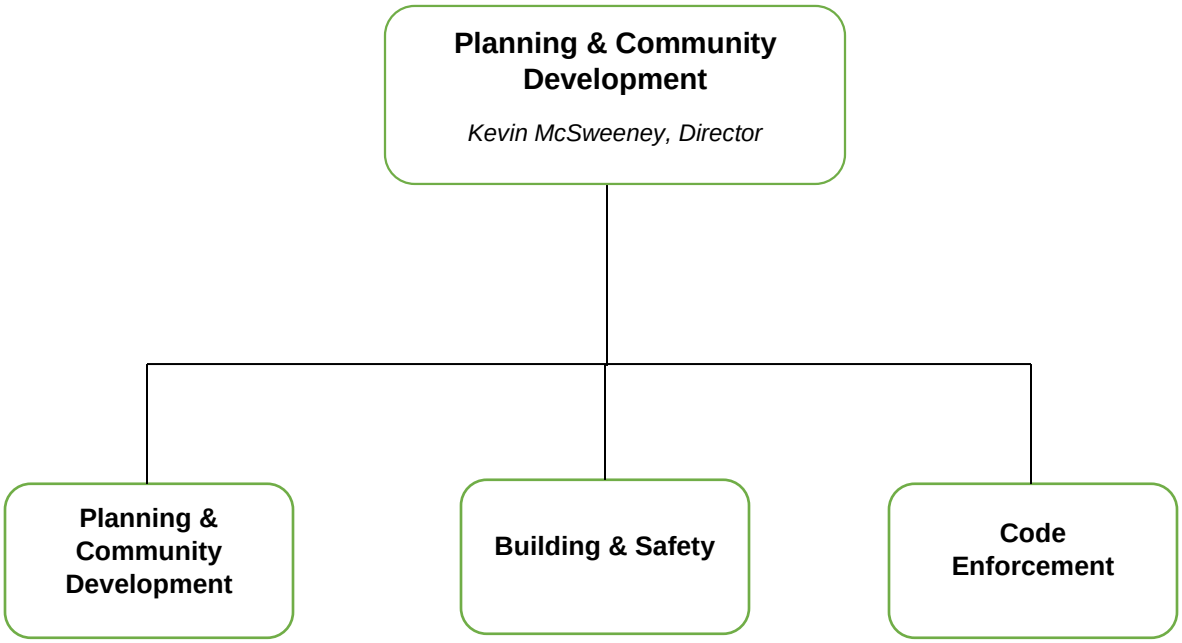
Finance & Central Support		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
7502	**2015 Tax Notes**	**0**	**0**	**1,703,325**
932	**Successor Agency**	**3,855,516**	**3,392,237**	**1,969,675**
Total	**Successor Agency**	**3,855,516**	**3,392,237**	**1,969,675**

Expenditure Detail - by Fund and Department

Finance & Central Support	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total Finance & Central Support	**6,787,992**	**4,935,713**	**4,783,514**

Planning and Community Development

PLANNING & COMMUNITY DEVELOPMENT ORGANIZATION CHART



- Planning
- Development Review
- Construction Permits

- Construction Inspection
- Other Permit Inspection

- Code Enforcement

Full Time Equivalent Staff Allocation: 3.51

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Planning & Community Development				
101	General Fund	551,663	487,183	701,458
Total	**Planning & Community Development**	**551,663**	**487,183**	**701,458**

Expenditure Summary - By Fund and Department

Planning & Community Development	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Code Enforcement	73,333	47,632	40,129
Planning	251,111	324,956	527,471
Building & Safety	227,220	114,595	133,858
Total General Fund	**551,663**	**487,183**	**701,458**
Total General Fund	**551,663**	**487,183**	**701,458**
Total Planning & Community Development	**551,663**	**487,183**	**701,458**

Expenditure Summary by Department and Expense Category

Planning & Community Development	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Code Enforcement			
Personnel Services	73,333	47,632	40,129
Services	0	0	0
4316 Code Enforcement	**73,333**	**47,632**	**40,129**
Planning			
Personnel Services	224,027	298,254	382,221
Materials & Supplies	5,044	6,230	6,950
Services	22,040	20,471	138,300
4528 Planning	**251,111**	**324,956**	**527,471**
Building & Safety			
Personnel Services	188,985	98,242	107,108
Materials & Supplies	2,990	5,978	5,550
Services	35,245	10,375	21,200
4535 Building & Safety	**227,220**	**114,595**	**133,858**
Tota General Fund	**551,663**	**487,183**	**701,458**
Tota General Fund	**551,663**	**487,183**	**701,458**
Tota Planning & Community Development	**551,663**	**487,183**	**701,458**

Goals, Objectives Performance Measures

Planning & Community Development

General Fund

Code Enforcement

The Code Enforcement Division enforces compliance with quality of life regulations in conjunction with the Planning Division and life and safety regulations in conjunction with the Building & Safety Division, in accordance with provisions contained in the Fillmore Municipal Code.

Mission:

To maintain a safe environment and high quality of life through fair and equal enforcement of zoning, building, and public nuisance codes.

Goals:

- To achieve compliance with City zoning, building, and public nuisance regulations by emphasizing public education of the requirements.

Accomplishments:

- Provided more time to the public, (counter and field) to answer code enforcement questions .
- Provided technical and managerial leadership on code enforcement operations.

Objectives:

- Complete and follow up on code enforcement complaints within 24 hours. (Citywide Goal F: Improve Community Facilities)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of code enforcement complaints and % completed within 24 hours.			
Not available	No available	No: 70 and 100% on time	No: 75 and 100% on time

Goals, Objectives Performance Measures

Planning & Community Development

General Fund

Planning

The Planning Division processes all the entitlements in the City such as annexations, Conditional Use Permits, Tentative Tract Maps, Development Permits and etc. The Division is also responsible for assuring compliance with California Environmental Quality Act, the Subdivision Map Act and other City, State and Federal Ordinances and laws related to land use and planning. Additionally, the Planning Division is tasked with preparing special studies such as the Downtown Specific Plan, Heritage Valley Parks Specific Plan, North Fillmore Specific Plan, Business Park Master Plan, Housing Element, General Plan and Zoning Ordinances.

Mission:

To maintain planning and zoning standards and guidelines to ensure that Fillmore remains a desirable place to live, work, and play and to process proposed development projects efficiently and in a manner that will maintain and enhance the aesthetic quality of the community.

Goals:

- Apply staff resources of the Community Development Department, in concert with the resources of other City departments and public agencies involved in the planning and development review process, in such a way that the Planning Commission is prepared to fulfill its responsibilities as required by State law, Municipal Code, and the City Council.
- Apply staff resources of the Development Planning Division to the review of entitlement applications and construction of approved projects.
- Maintain exceptional service delivery, efficiency, accuracy, and effectiveness to customers with regard to planning, zoning, and building matters.

Accomplishments:

- Completed development projects: 1) Tract Map 4435, Williams Homes - 51 Units construction completed, 2) Family Dollar - Construction completed, 3) The Stop - Dollar General - Construction completed, and 4) O'Rielly's Automotive construction completed, 5) Hearthstone Bridges subdivision: 29 completed, 34 under construction, and 93 in plan check.
- Completed the Subdivision Improvement Agreement for Phase 1B of the Hearthstone development and Oakhaven condominium project.
- Completed the Entitlement approval for proposed Rotorcraft project.

Objectives:

- Complete design review and obtain Planning Commission and City Council approval for Phase 2 of the Heritage Valley Bridges subdivision. (Citywide Goal A: Increase Economic Development)
- Complete the process and review of KB Homes residential development project. (Citywide Goal A: Increase Economic Development)

Goals, Objectives Performance Measures

Planning & Community Development

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of development design review projects approved by the Planning Commission and City Council			
NA	3 Commercial (Family Dollar, Dollar General and Avocado Packing Plant) and 51 Residential (TR 4435 William Homes)	1 Commercial (Avocado Packing Plant)	2 Commercial (Rotorcraft and Convience Store) and 565 Residential (459 Units - Bridges Ph II, 104 Units - KB Homes, and 2 Units Saratoga St)
Number of completed project plan reviews			
26 Units Residential (William Homes)	25 Units Residential (William Homes)	3 Units Commercial (Ameron Pole, Avocado Packing Plant and County Fire Station) and 74 Units Residential (TR 5496 Oak Haven)	2 Units Commercial (Faith Community Church and a Bakery) and 92 Units Residential (TR 5496 Iron Horse)

Goals, Objectives Performance Measures

Planning & Community Development

General Fund

Building & Safety

The Building and Safety Division is part of the City's Community Development function that also includes Planning, Code Enforcement, and Housing. This division is responsible for ensuring compliance with building codes and other provisions of the Fillmore Municipal Code through the issuance of building permits and subsequent inspection of construction activities.

Mission:

To safeguard the public against hazards associated with the construction, use, and occupancy of buildings and structures and to promote energy conservation and sustainable green building construction, provide disabled access, and improve building security through enforcement of adopted building codes.

Goals:

- Provide the highest level of plan review and inspection services to our customers through enforcement of local and State mandated building codes.
- Complete comprehensive plan review services, within time limits, and applicable community standards.
- Provide timely and comprehensive inspection services in response to customer service demand.

Accomplishments:

- Restored, improved, and created new policies and procedures for the counter, permit issuance, and building inspection. Also reduced consultant costs by performing more in-house plan review. Added in-house plan checking for Solar PV systems, residential, room additions, and patio covers.
- Provided technical and managerial leadership for the counter, field inspection, and code enforcement operations.
- Implemented City Council Humane Living Standard Ordinance - a new code requirement when selling a home in Fillmore.

Objectives:

- Complete initial plan check activities and follow up plan checks within seven days of receipt of plans and/or revised plans.(Citywide Goal A: Increase Economic Development)
- Continue to inspect building permit activities within one day of a request for inspection.(Citywide Goal A: Increase Economic Development)

Goals, Objectives Performance Measures

Planning & Community Development

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of plan check and follow up plan check activities and % completed within 3 weeks.			
300 and 85% on time	400 and 85% on time	480 and 100% on time	530 and 100% on time
Number of building permit inspections and % completed within one day of request.			
400 permits and 95% on time	550 permits and 95% on time	700 permits and 100% on time	750 permits and 100% on time

Expenditure Detail - by Fund and Department

Planning & Community Development

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
Code Enforcement				
101-4316-0014-142	Payroll Costs-Reclass to Grant	(2,761)	(1,153)	0
101-4316-0011-111	Full Time Salaries	48,448	26,272	15,150
101-4316-0011-112	Part Time Salaries	3,866	0	0
101-4316-0011-113	Overtime Pay	27	0	0
101-4316-0012-118	Retirement	7,235	1,701	1,735
101-4316-0012-119	GASB 68 Pension Expense	0	13,700	16,800
101-4316-0013-122	FICA - Social Security	4,390	1,918	1,640
101-4316-0013-123	Worker's Compensation	1,585	681	1,504
101-4316-0013-124	Unemployment Insurance	409	177	0
101-4316-0014-126	Cafeteria Plan	8,071	3,608	2,565
101-4316-0014-127	Medical Insurance	882	419	510
101-4316-0014-128	Dental Insurance	402	186	137
101-4316-0014-129	Vision Insurance	54	25	18
101-4316-0014-130	Life Insurance/ltd	238	98	69
101-4316-0014-133	Mileage Reimbursement	486	0	0
Personnel Services		**73,333**	**47,632**	**40,129**
101-4316-0021-237	Contract Services-Code Enforce	0	0	0
Services		**0**	**0**	**0**
4316	**Code Enforcement**	**73,333**	**47,632**	**40,129**
Planning				
101-4528-0011-111	Full Time Salaries	140,997	203,069	252,207
101-4528-0011-112	Part Time Salaries	0	791	3,100
101-4528-0011-113	Overtime Pay	161	0	0
101-4528-0012-119	GASB 68 Pension Expense	0	22,269	24,200
101-4528-0012-118	Retirement	33,639	18,614	27,190
101-4528-0013-122	FICA - Social Security	11,199	14,643	19,000
101-4528-0013-123	Worker's Compensation	3,897	5,073	16,826
101-4528-0013-124	Unemployment Insurance	1,001	1,306	1,200
101-4528-0014-126	Cafeteria Plan	21,961	21,717	22,294
101-4528-0014-127	Medical Insurance	5,569	5,680	9,337

Expenditure Detail - by Fund and Department

Planning & Community Development		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4528-0014-128	Dental Insurance	1,139	1,119	2,059
101-4528-0014-129	Vision Insurance	154	152	410
101-4528-0014-130	Life Insurance/ltd	414	430	799
101-4528-0014-133	Mileage Reimbursement	3,897	3,391	3,600
Personnel Services		**224,027**	**298,254**	**382,221**
101-4528-0031-304	Meetings & Travel	4,671	2,662	1,000
101-4528-0031-306	Printing/Advertising	50	829	100
101-4528-0031-307	Office Supplies	303	527	350
101-4528-0031-366	Commission Training	0	1,857	500
101-4528-0031-365	Staff Training	20	355	5,000
Materials & Supplies		**5,044**	**6,230**	**6,950**
101-4528-0021-245	Contract Services	1,148	7,584	16,000
101-4528-0031-305	Postage/Delivery	0	0	100
101-4528-0021-279	Copier Lease	1,815	1,369	1,200
101-4528-0021-297	GIS Data Base	633	0	3,000
101-4528-0021-299	Business Park Master Plan	9,145	0	32,000
101-4528-0021-298	NF Specific Plan	9,299	11,518	86,000
Services		**22,040**	**20,471**	**138,300**
4528	**Planning**	**251,111**	**324,956**	**527,471**
Building & Safety				
101-4535-0011-111	Full Time Salaries	122,848	66,583	75,300
101-4535-0011-112	Part Time Salaries	9,022	0	0
101-4535-0011-113	Overtime Pay	81	0	0
101-4535-0012-119	GASB 68 Pension Expense	0	6,245	7,700
101-4535-0012-118	Retirement	17,051	5,929	5,471
101-4535-0013-122	FICA - Social Security	10,491	5,513	4,281
101-4535-0013-123	Worker's Compensation	3,778	1,882	3,009
101-4535-0013-124	Unemployment Insurance	978	511	0
101-4535-0014-126	Cafeteria Plan	19,748	9,512	8,930
101-4535-0014-127	Medical Insurance	2,162	1,115	1,220
101-4535-0014-128	Dental Insurance	984	497	775
101-4535-0014-129	Vision Insurance	133	67	86
101-4535-0014-130	Life Insurance/ltd	575	272	239
101-4535-0014-133	Mileage Reimbursement	1,134	114	100

Expenditure Detail - by Fund and Department

Planning & Community Development		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Personnel Services		**188,985**	**98,242**	**107,108**
101-4535-0031-303	Dues & Subscriptions	578	856	600
101-4535-0031-304	Meetings & Travel	632	2,716	500
101-4535-0031-306	Printing/Advertising	251	264	200
101-4535-0031-307	Office Supplies	307	417	400
101-4535-0031-308	Vehicle/Equipment Maintenance	681	463	1,000
101-4535-0031-309	Supplies & Materials	136	838	1,700
101-4535-0031-390	Furniture & Equipment	0	0	750
101-4535-0031-335	Code Updates	405	424	400
Materials & Supplies		**2,990**	**5,978**	**5,550**
101-4535-0021-241	Plans Review Consultant	33,429	9,006	20,000
101-4535-0021-279	Copier Lease	1,815	1,369	1,200
Services		**35,245**	**10,375**	**21,200**
4535	**Building & Safety**	**227,220**	**114,595**	**133,858**
101	**General Fund**	**551,663**	**487,183**	**701,458**
Total	**General Fund**	**551,663**	**487,183**	**701,458**

Public Works

PUBLIC WORKS
ORGANIZATION CHART

Public Works

David Smallwood, Manager

Engineering

- Project Engineering & Management for Design of Capital Projects
- Land Development Engineering/Plan Checking/Inspection
- Permit Inspection

Streets & Bike Path and Transportation

- Street Repair and Bike Path Maintenance
- Bikeway/Pedestrian Safety
- Sidewalk Repair & Maintenance
- VCTC Support and Transit Stop Maintenance
- Graffiti Abatement
- Downtown Cleaning and Street Cleaning

Landscape and Storm Drain Maintenance

- Storm Drain Maintenance
- Landscape Maintenance and Landscape Contract

Solid Waste Recycling

- Solid Waste Recycling Contract & Management
- Household Hazardous Waste Collection

Storm Water

- Storm Water Quality & Watershed Protection

Sewer Operations

(See Attached)

Water Operations

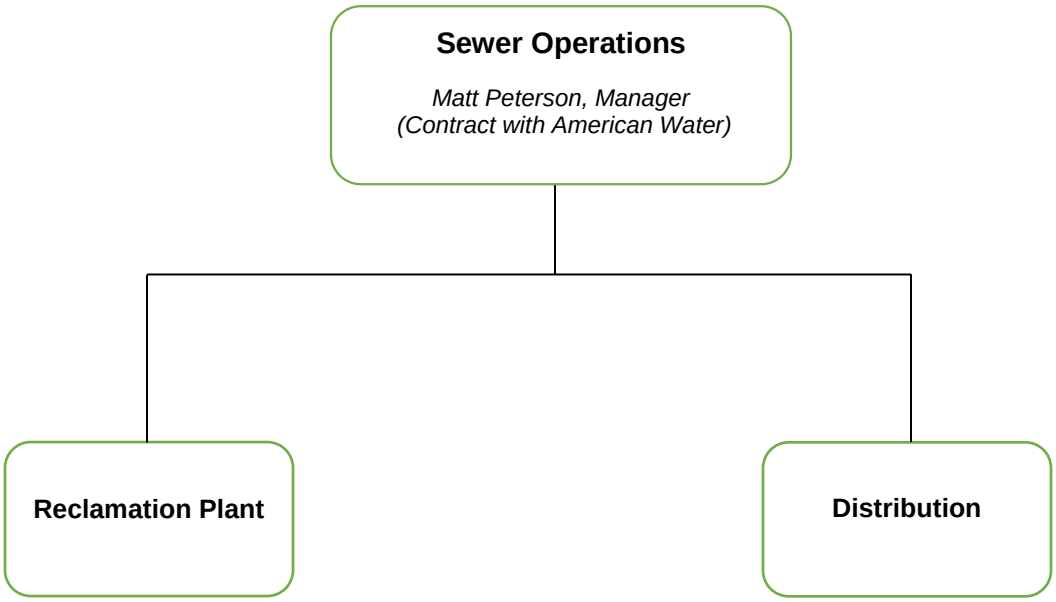
- Well Pumping Maintenance and Management
- Water Delivery System and Water Distribution Lines
- Water Administration and Meter Reading
- Meter Replacement Program

Animal Control

- Animal Control Contract
- Animal Control Support

Full Time Equivalent Staff Allocation: 12.95

PUBLIC WORKS - CONTINUED
ORGANIZATION CHART



- Plant Management and Operations
- Collections and Pretreatment
- Mechanical/Electrical Systems
- Plant Capital and Improvements
- Treatment and Pretreatment Activities
- Equipment Maintenance and Management
- Wastewater Quality
- SCADA System and SCADA Reporting

- Distribution Operations
- Repair and Maintenance

City contracts with American Water to operate Wastewater Treatment Plant Facility

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Public Works				
101	General Fund	118,522	153,713	197,963
203	Streets - Gasoline Tax	370,267	476,207	604,950
204	Local Transportation - TDA Art 8a	0	0	204,000
210	Public Transit - TDA Art 8a	495,429	395,662	420,000
211	Bike Path - TDA Art 3	30,233	26,489	35,443
212	Solid Waste	82,459	111,103	124,981
401	Fire Substation Development Imapct	0	0	0
402	Public Facilities Development Impact	0	1,203	55,000
403	Transportation Development Impact	252,300	1,203	163,000
404	Parkland Development Impact	62,839	38,335	0
405	Water Development Impact	0	195,203	200,000
406	Sewer Development Impact	416,000	313,739	312,536
407	Storm Drain Development Impact	0	1,203	0
702	NPDES - Storm Water	54,360	25,515	48,035
206	Lighting & Landscape Assessment Districts	45,339	22,657	18,397
207	Storm Drain Assessment Districts	34,364	21,525	17,055
232	L&L HVP Zone1	76,216	68,256	160,260
235	L&L Dist Z1 - Tr 4498 & 4505	15,263	24,486	20,766
236	L&L Dist Z1 - Tract 4535	17,479	17,136	19,489
237	L&L Dist Z1 - Tract 4603	7,565	7,364	7,151
238	L&L Dist Z1 - Tract 4447	5,657	9,079	6,921
239	L&L Dist Z1 - Tract 4208	4,388	12,038	4,974
240	L&L Dist Z1 - Tract 4435 - 1 & 2	2,864	4,382	1,671
241	L&L Dist Z1 - 51-PM-93 3rd St	70	260	111
242	L&L Dist Z1 - Tract 5075	3,178	2,682	2,293

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
243	L&L Dist Z1 - Tract 5076	122	672	209
244	L&L Dist Z1 - Tract 5099	67,689	62,526	71,862
245	L&L Dist Z1 - Tract 5160	60,103	59,692	64,027
246	L&L Dist Z1 - Tract 5335	11,149	9,895	10,803
247	L&L Dist Z1 - Tract 5304	21,098	16,536	18,907
248	L&L Dist Z1 - Tract 5353	1,922	6,990	1,365
249	L&L Dist Z1 - Tract 4005	2,975	10,117	2,747
252	L&L Dist Z3 - Lights	4,100	6,146	6,551
253	L&L Dist Z3 - Trees	1,839	2,329	2,445
254	L&L Dist Z3 - DP 02-05	2,064	4,166	1,038
255	L&L Dist Z3 - CUP 97.5	285	509	885
256	L&L Dist Z3 - DP 01-18	264	640	385
257	L&L Dist Z3 - DP 00-16	102	106	686
258	L&L Dist Z3 - DP 01-03	18	67	161
259	L&L Dist Z4 - DP 02-08	521	719	879
261	L&L Dist Z5 - Tr 5785	2,274	3,905	3,421
275	Storm Drain - Dist 1	13,723	10,411	21,337
276	Storm Drain - Dist 1A	1,768	1,354	2,935
277	Storm Drain - Dist 3	11,117	9,070	11,420
278	Storm Drain - Dist 4	33,893	32,159	36,428
279	Storm Drain - Dist 5	17,264	16,858	22,400
280	Storm Drain - Dist 6	4,746	2,835	2,720
281	Storm Drain - Dist 7A	2,300	653	855
282	Storm Drain - Dist 7B	833	674	791
283	Storm Drain - Dist 7C	131,141	119,808	140,647
301	Sewer	5,814,234	6,399,232	6,673,858

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
302	Water	2,779,775	3,181,817	3,070,932
504	Water Fund Reserve - Capital	0	2,207	270,000
805	State Wastewater Treatment Plant Loan	93,945	0	0
453	Water Well Improvements	10,098	137,997	470,000
464	Two Rivers Park Improvements	0	0	1,000,000
467	Street Improvements	58,497	6,071	567,000
490	Public Buildings Improvements	67,182	149,139	55,000
Total	**Public Works**	**11,311,833**	**12,184,740**	**15,157,691**

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Animal Control	60,114	80,000	88,300
Parking Facilities	1,454	591	1,500
Central Garage	45,957	56,470	60,005
Public Works Engineering	10,997	16,652	48,158
Total General Fund	**118,522**	**153,713**	**197,963**
Total General Fund	**118,522**	**153,713**	**197,963**
Special Revenue Fund			
203 Streets - Gasoline Tax			
Streets Maintenance	305,635	322,014	436,718
Landscape/Storm Maintenance	57,901	68,849	90,500
Transfers	6,731	85,344	77,732
Total Streets - Gasoline Tax	**370,267**	**476,207**	**604,950**
204 Local Transportation - TDA Art 8a			
Streets Maintenance	0	0	0
Transfers	0	0	204,000
Total Local Transportation - TDA Art 8a	**0**	**0**	**204,000**
210 Public Transit - TDA Art 8a			
Transit - VCTC	495,429	395,662	420,000
Total Public Transit - TDA Art 8a	**495,429**	**395,662**	**420,000**
211 Bike Path - TDA Art 3			
Bike Path Maintenance	30,166	25,873	34,827
Transfers	67	616	616
Total Bike Path - TDA Art 3	**30,233**	**26,489**	**35,443**
212 Solid Waste			

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Solid Waste Management	78,957	99,980	113,513
Transfers	3,502	11,123	11,468
Total Solid Waste	**82,459**	**111,103**	**124,981**
401 Fire Substation Development Imapct			
Transfers	0	0	0
Total Fire Substation Development Imapct	**0**	**0**	**0**
402 Public Facilities Development Impact			
Public Works Engineering	0	1,203	0
Transfers	0	0	55,000
Total Public Facilities Development Impact	**0**	**1,203**	**55,000**
403 Transportation Development Impact			
Public Works Engineering	0	1,203	0
Transfers	252,300	0	163,000
Total Transportation Development Impact	**252,300**	**1,203**	**163,000**
404 Parkland Development Impact			
Public Works Engineering	0	1,203	0
Transfers	62,839	37,132	0
Total Parkland Development Impact	**62,839**	**38,335**	**0**
405 Water Development Impact			
Public Works Engineering	0	1,203	0
Transfers	0	194,000	200,000
Total Water Development Impact	**0**	**195,203**	**200,000**
406 Sewer Development Impact			
Public Works Engineering	0	1,203	0
Transfers	416,000	312,536	312,536
Total Sewer Development Impact	**416,000**	**313,739**	**312,536**

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
407 Storm Drain Development Impact			
Public Works Engineering	0	1,203	0
Total Storm Drain Development Impact	**0**	**1,203**	**0**
702 NPDES - Storm Water			
National Pollutants Discharge (NPDES)	54,360	25,515	48,035
Total NPDES - Storm Water	**54,360**	**25,515**	**48,035**
Total Special Revenue Fund	**1,763,887**	**1,585,860**	**2,167,945**
Special Assessment Fund			
206 Lighting & Landscape Assessment Districts			
Landscape/Storm Maintenance	45,339	22,657	18,397
Total Lighting & Landscape Assessment Districts	**45,339**	**22,657**	**18,397**
207 Storm Drain Assessment Districts			
Landscape/Storm Maintenance	34,364	21,525	17,055
Total Storm Drain Assessment Districts	**34,364**	**21,525**	**17,055**
232 L&L HVP Zone1			
Landscape & Lighting	54,150	50,325	137,117
Transfers	22,067	17,931	23,143
Total L&L HVP Zone1	**76,216**	**68,256**	**160,260**
235 L&L Dist Z1 - Tr 4498 & 4505			
Landscape & Lighting	14,087	20,499	15,703
Transfers	1,176	3,987	5,063
Total L&L Dist Z1 - Tr 4498 & 4505	**15,263**	**24,486**	**20,766**
236 L&L Dist Z1 - Tract 4535			
Landscape & Lighting	16,769	12,631	15,856
Transfers	710	4,505	3,633

Expenditure Summary - By Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**L&L Dist Z1 - Tract 4535**	**17,479**	**17,136**	**19,489**
237	**L&L Dist Z1 - Tract 4603**			
Landscape & Lighting		4,500	4,995	5,619
Transfers		3,065	2,369	1,532
Total	**L&L Dist Z1 - Tract 4603**	**7,565**	**7,364**	**7,151**
238	**L&L Dist Z1 - Tract 4447**			
Landscape & Lighting		5,191	7,496	4,948
Transfers		466	1,583	1,973
Total	**L&L Dist Z1 - Tract 4447**	**5,657**	**9,079**	**6,921**
239	**L&L Dist Z1 - Tract 4208**			
Landscape & Lighting		3,515	9,076	4,224
Transfers		873	2,962	750
Total	**L&L Dist Z1 - Tract 4208**	**4,388**	**12,038**	**4,974**
240	**L&L Dist Z1 - Tract 4435 - 1 & 2**			
Landscape & Lighting		2,538	3,272	1,383
Transfers		326	1,109	288
Total	**L&L Dist Z1 - Tract 4435 - 1 & 2**	**2,864**	**4,382**	**1,671**
241	**L&L Dist Z1 - 51-PM-93 3rd St**			
Landscape & Lighting		23	96	95
Transfers		47	164	16
Total	**L&L Dist Z1 - 51-PM-93 3rd St**	**70**	**260**	**111**
242	**L&L Dist Z1 - Tract 5075**			
Landscape & Lighting		2,507	2,401	1,922
Transfers		671	281	371
Total	**L&L Dist Z1 - Tract 5075**	**3,178**	**2,682**	**2,293**
243	**L&L Dist Z1 - Tract 5076**			

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Landscape & Lighting	52	429	174
Transfers	70	243	35
Total L&L Dist Z1 - Tract 5076	**122**	**672**	**209**
244 L&L Dist Z1 - Tract 5099			
Landscape & Lighting	53,804	51,828	58,834
Transfers	13,885	10,698	13,028
Total L&L Dist Z1 - Tract 5099	**67,689**	**62,526**	**71,862**
245 L&L Dist Z1 - Tract 5160			
Landscape & Lighting	58,533	54,340	53,446
Transfers	1,570	5,353	10,581
Total L&L Dist Z1 - Tract 5160	**60,103**	**59,692**	**64,027**
246 L&L Dist Z1 - Tract 5335			
Landscape & Lighting	7,414	7,011	8,659
Transfers	3,735	2,884	2,144
Total L&L Dist Z1 - Tract 5335	**11,149**	**9,895**	**10,803**
247 L&L Dist Z1 - Tract 5304			
Landscape & Lighting	15,064	11,883	15,339
Transfers	6,033	4,653	3,568
Total L&L Dist Z1 - Tract 5304	**21,098**	**16,536**	**18,907**
248 L&L Dist Z1 - Tract 5353			
Landscape & Lighting	641	2,648	1,167
Transfers	1,281	4,341	198
Total L&L Dist Z1 - Tract 5353	**1,922**	**6,990**	**1,365**
249 L&L Dist Z1 - Tract 4005			
Landscape & Lighting	2,078	7,076	2,321
Transfers	897	3,041	426

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total L&L Dist Z1 - Tract 4005	**2,975**	**10,117**	**2,747**
252 L&L Dist Z3 - Lights			
Landscape & Lighting	3,780	5,058	5,375
Transfers	320	1,089	1,176
Total L&L Dist Z3 - Lights	**4,100**	**6,146**	**6,551**
253 L&L Dist Z3 - Trees			
Landscape & Lighting	115	618	1,965
Transfers	1,724	1,711	480
Total L&L Dist Z3 - Trees	**1,839**	**2,329**	**2,445**
254 L&L Dist Z3 - DP 02-05			
Landscape & Lighting	1,627	2,647	155
Transfers	437	1,519	883
Total L&L Dist Z3 - DP 02-05	**2,064**	**4,166**	**1,038**
255 L&L Dist Z3 - CUP 97.5			
Landscape & Lighting	262	355	772
Transfers	23	154	113
Total L&L Dist Z3 - CUP 97.5	**285**	**509**	**885**
256 L&L Dist Z3 - DP 01-18			
Landscape & Lighting	168	263	60
Transfers	96	377	325
Total L&L Dist Z3 - DP 01-18	**264**	**640**	**385**
257 L&L Dist Z3 - DP 00-16			
Landscape & Lighting	6	29	636
Transfers	96	77	50
Total L&L Dist Z3 - DP 00-16	**102**	**106**	**686**
258 L&L Dist Z3 - DP 01-03			

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Landscape & Lighting	6	24	135
Transfers	12	43	26
Total L&L Dist Z3 - DP 01-03	**18**	**67**	**161**
259 L&L Dist Z4 - DP 02-08			
Landscape & Lighting	498	634	815
Transfers	23	85	64
Total L&L Dist Z4 - DP 02-08	**521**	**719**	**879**
261 L&L Dist Z5 - Tr 5785			
Landscape & Lighting	1,963	2,848	2,637
Transfers	311	1,057	784
Total L&L Dist Z5 - Tr 5785	**2,274**	**3,905**	**3,421**
275 Storm Drain - Dist 1			
Storm Drain	1,337	1,450	13,057
Transfers	12,387	8,962	8,280
Total Storm Drain - Dist 1	**13,723**	**10,411**	**21,337**
276 Storm Drain - Dist 1A			
Storm Drain	180	193	1,868
Transfers	1,588	1,162	1,067
Total Storm Drain - Dist 1A	**1,768**	**1,354**	**2,935**
277 Storm Drain - Dist 3			
Storm Drain	2,568	2,601	5,584
Transfers	8,549	6,469	5,836
Total Storm Drain - Dist 3	**11,117**	**9,070**	**11,420**
278 Storm Drain - Dist 4			
Storm Drain	2,278	2,293	7,225
Transfers	31,615	29,866	29,203

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total Storm Drain - Dist 4	**33,893**	**32,159**	**36,428**
279 Storm Drain - Dist 5			
Storm Drain	2,251	2,191	8,453
Transfers	15,013	14,667	13,947
Total Storm Drain - Dist 5	**17,264**	**16,858**	**22,400**
280 Storm Drain - Dist 6			
Storm Drain	988	782	1,092
Transfers	3,757	2,052	1,628
Total Storm Drain - Dist 6	**4,746**	**2,835**	**2,720**
281 Storm Drain - Dist 7A			
Storm Drain	16	12	22
Transfers	2,284	641	833
Total Storm Drain - Dist 7A	**2,300**	**653**	**855**
282 Storm Drain - Dist 7B			
Storm Drain	22	24	148
Transfers	811	650	643
Total Storm Drain - Dist 7B	**833**	**674**	**791**
283 Storm Drain - Dist 7C			
Storm Drain	1,021	1,957	21,996
Transfers	130,119	117,851	118,651
Total Storm Drain - Dist 7C	**131,141**	**119,808**	**140,647**
Total Special Assessment Fund	**605,692**	**568,703**	**684,992**
Enterprise Fund			
301 Sewer			
Sewer Administration	328,554	385,064	495,828
Sewer Collection System	33,371	38,836	104,969

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Sewer Treatment & Disposal	1,884,659	2,069,006	2,144,536
2007 Water Recycling Bonds	3,380,462	3,444,586	3,444,500
Transfers	187,187	461,740	484,026
Total Sewer	**5,814,234**	**6,399,232**	**6,673,858**
302 Water			
Water Administration	387,390	527,181	450,267
Water Pumping	609,464	571,373	622,035
Water Delivery System	317,762	367,809	466,465
Water Billing	296,946	379,658	460,519
2010 Bond Refunding	586,165	600,421	600,421
Transfers	582,048	735,374	471,226
Total Water	**2,779,775**	**3,181,817**	**3,070,932**
504 Water Fund Reserve - Capital			
Water Pumping	0	2,207	0
Transfers	0	0	270,000
Total Water Fund Reserve - Capital	**0**	**2,207**	**270,000**
805 State Wastewater Treatment Plant Loan			
Wastewater Treatment Plant Loan	93,945	0	0
Total State Wastewater Treatment Plant Loan	**93,945**	**0**	**0**
Total Enterprise Fund	**8,687,955**	**9,583,256**	**10,014,791**
Capital Project			
453 Water Well Improvements			
Water Delivery System	0	76,483	0
Water Delivery System	10,098	61,514	235,000
Scada System Replacement - Water	0	0	35,000
New Fire Hydrants - Water	0	0	50,000
Central Ave Water Line Replacement	0	0	75,000

Expenditure Summary - By Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Fifth Street Water Line Replacement	0	0	75,000
Total Water Well Improvements	**10,098**	**137,997**	**470,000**
464 Two Rivers Park Improvements			
Two Rivers Park	0	0	1,000,000
Total Two Rivers Park Improvements	**0**	**0**	**1,000,000**
467 Street Improvements			
Arterial and Major Collector Rehab	0	0	254,000
Pavement Management	58,497	6,071	313,000
Total Street Improvements	**58,497**	**6,071**	**567,000**
490 Public Buildings Improvements			
Public Works Engineering	0	0	55,000
Fire Station	67,182	56,623	0
Transfers	0	92,516	0
Total Public Buildings Improvements	**67,182**	**149,139**	**55,000**
Total Capital Project	**135,776**	**293,208**	**2,092,000**
Total Public Works	**11,311,833**	**12,184,740**	**15,157,691**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Animal Control			
Services	60,114	80,000	88,300
4315 Animal Control	**60,114**	**80,000**	**88,300**
Parking Facilities			
Materials & Supplies	1,000	0	1,000
Services	454	591	500
4423 Parking Facilities	**1,454**	**591**	**1,500**
Central Garage			
Materials & Supplies	31,709	50,564	48,005
Services	14,249	5,906	12,000
4425 Central Garage	**45,957**	**56,470**	**60,005**
Public Works Engineering			
Personnel Services	755	11,547	27,208
Materials & Supplies	891	24	950
Services	9,351	5,082	20,000
4534 Public Works Engineering	**10,997**	**16,652**	**48,158**
Tota General Fund	**118,522**	**153,713**	**197,963**
Tota General Fund	**118,522**	**153,713**	**197,963**
Special Revenue Fund			
203 Streets - Gasoline Tax			
Streets Maintenance			
Personnel Services	136,247	187,432	202,340
Materials & Supplies	34,485	37,656	53,850
Services	134,903	96,927	180,528

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
4421 Streets Maintenance	**305,635**	**322,014**	**436,718**
Landscape/Storm Maintenance			
Services	57,901	68,849	90,500
4422 Landscape/Storm Maintenance	**57,901**	**68,849**	**90,500**
Transfers			
Internal Transfers	6,731	85,344	77,732
8500 Transfers	**6,731**	**85,344**	**77,732**
Tota Streets - Gasoline Tax	**370,267**	**476,207**	**604,950**
204 Local Transportation - TDA Art 8a			
Streets Maintenance			
Materials & Supplies	0	0	0
4421 Streets Maintenance	**0**	**0**	**0**
Transfers			
Internal Transfers	0	0	204,000
8500 Transfers	**0**	**0**	**204,000**
Tota Local Transportation - TDA Art 8a	**0**	**0**	**204,000**
210 Public Transit - TDA Art 8a			
Transit - VCTC			
Services	495,429	395,662	420,000
4424 Transit - VCTC	**495,429**	**395,662**	**420,000**
Tota Public Transit - TDA Art 8a	**495,429**	**395,662**	**420,000**
211 Bike Path - TDA Art 3			
Bike Path Maintenance			
Personnel Services	8,362	23,126	28,667
Materials & Supplies	1,018	848	1,700

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Services	20,786	1,899	4,460
4426 Bike Path Maintenance	**30,166**	**25,873**	**34,827**
Transfers			
Internal Transfers	67	616	616
8500 Transfers	**67**	**616**	**616**
Tota Bike Path - TDA Art 3	**30,233**	**26,489**	**35,443**
212 Solid Waste			
Solid Waste Management			
Personnel Services	67,683	78,315	88,163
Materials & Supplies	704	745	1,150
Services	10,570	20,920	24,200
4636 Solid Waste Management	**78,957**	**99,980**	**113,513**
Transfers			
Internal Transfers	3,502	11,123	11,468
8500 Transfers	**3,502**	**11,123**	**11,468**
Tota Solid Waste	**82,459**	**111,103**	**124,981**
401 Fire Substation Development Imapct			
Transfers			
Internal Transfers	0	0	0
8500 Transfers	**0**	**0**	**0**
Tota Fire Substation Development Imapct	**0**	**0**	**0**
402 Public Facilities Development Impact			
Public Works Engineering			
Services	0	1,203	0
4534 Public Works Engineering	**0**	**1,203**	**0**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers			
Internal Transfers	0	0	55,000
8500 Transfers	**0**	**0**	**55,000**
Tota Public Facilities Development Impact	**0**	**1,203**	**55,000**
403 Transportation Development Impact			
Public Works Engineering			
Services	0	1,203	0
4534 Public Works Engineering	**0**	**1,203**	**0**
Transfers			
Internal Transfers	252,300	0	163,000
8500 Transfers	**252,300**	**0**	**163,000**
Tota Transportation Development Impact	**252,300**	**1,203**	**163,000**
404 Parkland Development Impact			
Public Works Engineering			
Services	0	1,203	0
4534 Public Works Engineering	**0**	**1,203**	**0**
Transfers			
Internal Transfers	62,839	37,132	0
8500 Transfers	**62,839**	**37,132**	**0**
Tota Parkland Development Impact	**62,839**	**38,335**	**0**
405 Water Development Impact			
Public Works Engineering			
Services	0	1,203	0
4534 Public Works Engineering	**0**	**1,203**	**0**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers			
Internal Transfers	0	194,000	200,000
8500 Transfers	**0**	**194,000**	**200,000**
Tota Water Development Impact	**0**	**195,203**	**200,000**
406 Sewer Development Impact			
Public Works Engineering			
Services	0	1,203	0
4534 Public Works Engineering	**0**	**1,203**	**0**
Transfers			
Internal Transfers	416,000	312,536	312,536
8500 Transfers	**416,000**	**312,536**	**312,536**
Tota Sewer Development Impact	**416,000**	**313,739**	**312,536**
407 Storm Drain Development Impact			
Public Works Engineering			
Services	0	1,203	0
4534 Public Works Engineering	**0**	**1,203**	**0**
Tota Storm Drain Development Impact	**0**	**1,203**	**0**
702 NPDES - Storm Water			
National Pollutants Discharge (NPDES)			
Personnel Services	13,969	13,804	18,193
Materials & Supplies	95	0	120
Services	40,296	11,711	29,722
4536 National Pollutants Discharge (NPDES)	**54,360**	**25,515**	**48,035**
Tota NPDES - Storm Water	**54,360**	**25,515**	**48,035**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Tota Special Revenue Fund	**1,763,887**	**1,585,860**	**2,167,945**
Special Assessment Fund			
206 Lighting & Landscape Assessment Districts			
Landscape/Storm Maintenance			
Personnel Services	45,339	22,657	18,397
4422 Landscape/Storm Maintenance	**45,339**	**22,657**	**18,397**
Tota Lighting & Landscape Assessment Distric	**45,339**	**22,657**	**18,397**
207 Storm Drain Assessment Districts			
Landscape/Storm Maintenance			
Personnel Services	34,364	21,525	17,055
4422 Landscape/Storm Maintenance	**34,364**	**21,525**	**17,055**
Tota Storm Drain Assessment Districts	**34,364**	**21,525**	**17,055**
232 L&L HVP Zone1			
Landscape & Lighting			
Personnel Services	0	1,042	1,000
Materials & Supplies	9,684	8,572	12,875
Services	44,466	40,711	123,242
4430 Landscape & Lighting	**54,150**	**50,325**	**137,117**
Transfers			
Internal Transfers	22,067	17,931	23,143
8500 Transfers	**22,067**	**17,931**	**23,143**
Tota L&L HVP Zone1	**76,216**	**68,256**	**160,260**
235 L&L Dist Z1 - Tr 4498 & 4505			
Landscape & Lighting			
Materials & Supplies	3,649	2,554	3,358

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Services	10,438	17,945	12,345
4430 Landscape & Lighting	**14,087**	**20,499**	**15,703**
Transfers			
Internal Transfers	1,176	3,987	5,063
8500 Transfers	**1,176**	**3,987**	**5,063**
Tota L&L Dist Z1 - Tr 4498 & 4505	**15,263**	**24,486**	**20,766**
236 L&L Dist Z1 - Tract 4535			
Landscape & Lighting			
Personnel Services	0	276	400
Materials & Supplies	3,464	3,764	5,037
Services	13,305	8,591	10,419
4430 Landscape & Lighting	**16,769**	**12,631**	**15,856**
Transfers			
Internal Transfers	710	4,505	3,633
8500 Transfers	**710**	**4,505**	**3,633**
Tota L&L Dist Z1 - Tract 4535	**17,479**	**17,136**	**19,489**
237 L&L Dist Z1 - Tract 4603			
Landscape & Lighting			
Personnel Services	0	145	250
Materials & Supplies	1,184	694	829
Services	3,316	4,157	4,540
4430 Landscape & Lighting	**4,500**	**4,995**	**5,619**
Transfers			
Internal Transfers	3,065	2,369	1,532
8500 Transfers	**3,065**	**2,369**	**1,532**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Tota L&L Dist Z1 - Tract 4603	**7,565**	**7,364**	**7,151**
238 L&L Dist Z1 - Tract 4447			
Landscape & Lighting			
Materials & Supplies	1,383	845	891
Services	3,808	6,651	4,057
4430 Landscape & Lighting	**5,191**	**7,496**	**4,948**
Transfers			
Internal Transfers	466	1,583	1,973
8500 Transfers	**466**	**1,583**	**1,973**
Tota L&L Dist Z1 - Tract 4447	**5,657**	**9,079**	**6,921**
239 L&L Dist Z1 - Tract 4208			
Landscape & Lighting			
Services	3,515	9,076	4,224
4430 Landscape & Lighting	**3,515**	**9,076**	**4,224**
Transfers			
Internal Transfers	873	2,962	750
8500 Transfers	**873**	**2,962**	**750**
Tota L&L Dist Z1 - Tract 4208	**4,388**	**12,038**	**4,974**
240 L&L Dist Z1 - Tract 4435 - 1 & 2			
Landscape & Lighting			
Services	2,538	3,272	1,383
4430 Landscape & Lighting	**2,538**	**3,272**	**1,383**
Transfers			
Internal Transfers	326	1,109	288
8500 Transfers	**326**	**1,109**	**288**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Tota L&L Dist Z1 - Tract 4435 - 1 & 2	**2,864**	**4,382**	**1,671**
241 L&L Dist Z1 - 51-PM-93 3rd St			
Landscape & Lighting			
Services	23	96	95
4430 Landscape & Lighting	**23**	**96**	**95**
Transfers			
Internal Transfers	47	164	16
8500 Transfers	**47**	**164**	**16**
Tota L&L Dist Z1 - 51-PM-93 3rd St	**70**	**260**	**111**
242 L&L Dist Z1 - Tract 5075			
Landscape & Lighting			
Materials & Supplies	564	477	567
Services	1,943	1,924	1,355
4430 Landscape & Lighting	**2,507**	**2,401**	**1,922**
Transfers			
Internal Transfers	671	281	371
8500 Transfers	**671**	**281**	**371**
Tota L&L Dist Z1 - Tract 5075	**3,178**	**2,682**	**2,293**
243 L&L Dist Z1 - Tract 5076			
Landscape & Lighting			
Services	52	429	174
4430 Landscape & Lighting	**52**	**429**	**174**
Transfers			
Internal Transfers	70	243	35
8500 Transfers	**70**	**243**	**35**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Tota L&L Dist Z1 - Tract 5076	**122**	**672**	**209**
244 L&L Dist Z1 - Tract 5099			
Landscape & Lighting			
Personnel Services	0	656	1,000
Materials & Supplies	23,034	20,777	26,847
Services	30,770	30,395	30,987
4430 Landscape & Lighting	**53,804**	**51,828**	**58,834**
Transfers			
Internal Transfers	13,885	10,698	13,028
8500 Transfers	**13,885**	**10,698**	**13,028**
Tota L&L Dist Z1 - Tract 5099	**67,689**	**62,526**	**71,862**
245 L&L Dist Z1 - Tract 5160			
Landscape & Lighting			
Materials & Supplies	30,204	20,446	28,289
Services	28,329	33,894	25,157
4430 Landscape & Lighting	**58,533**	**54,340**	**53,446**
Transfers			
Internal Transfers	1,570	5,353	10,581
8500 Transfers	**1,570**	**5,353**	**10,581**
Tota L&L Dist Z1 - Tract 5160	**60,103**	**59,692**	**64,027**
246 L&L Dist Z1 - Tract 5335			
Landscape & Lighting			
Personnel Services	0	176	250
Materials & Supplies	954	923	1,169
Services	6,461	5,912	7,240
4430 Landscape & Lighting	**7,414**	**7,011**	**8,659**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers			
Internal Transfers	3,735	2,884	2,144
8500 Transfers	**3,735**	**2,884**	**2,144**
Tota L&L Dist Z1 - Tract 5335	**11,149**	**9,895**	**10,803**
247 L&L Dist Z1 - Tract 5304			
Landscape & Lighting			
Personnel Services	0	285	350
Materials & Supplies	6,174	4,081	5,974
Services	8,891	7,517	9,015
4430 Landscape & Lighting	**15,064**	**11,883**	**15,339**
Transfers			
Internal Transfers	6,033	4,653	3,568
8500 Transfers	**6,033**	**4,653**	**3,568**
Tota L&L Dist Z1 - Tract 5304	**21,098**	**16,536**	**18,907**
248 L&L Dist Z1 - Tract 5353			
Landscape & Lighting			
Services	641	2,648	1,167
4430 Landscape & Lighting	**641**	**2,648**	**1,167**
Transfers			
Internal Transfers	1,281	4,341	198
8500 Transfers	**1,281**	**4,341**	**198**
Tota L&L Dist Z1 - Tract 5353	**1,922**	**6,990**	**1,365**
249 L&L Dist Z1 - Tract 4005			
Landscape & Lighting			
Materials & Supplies	768	719	808

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Services	1,310	6,356	1,513
4430 Landscape & Lighting	**2,078**	**7,076**	**2,321**
Transfers			
Internal Transfers	897	3,041	426
8500 Transfers	**897**	**3,041**	**426**
Tota L&L Dist Z1 - Tract 4005	**2,975**	**10,117**	**2,747**
252 L&L Dist Z3 - Lights			
Landscape & Lighting			
Services	3,780	5,058	5,375
4430 Landscape & Lighting	**3,780**	**5,058**	**5,375**
Transfers			
Internal Transfers	320	1,089	1,176
8500 Transfers	**320**	**1,089**	**1,176**
Tota L&L Dist Z3 - Lights	**4,100**	**6,146**	**6,551**
253 L&L Dist Z3 - Trees			
Landscape & Lighting			
Personnel Services	0	131	250
Services	115	487	1,715
4430 Landscape & Lighting	**115**	**618**	**1,965**
Transfers			
Internal Transfers	1,724	1,711	480
8500 Transfers	**1,724**	**1,711**	**480**
Tota L&L Dist Z3 - Trees	**1,839**	**2,329**	**2,445**
254 L&L Dist Z3 - DP 02-05			
Landscape & Lighting			

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Personnel Services	0	5	0
Services	1,627	2,642	155
4430 Landscape & Lighting	**1,627**	**2,647**	**155**
Transfers			
Internal Transfers	437	1,519	883
8500 Transfers	**437**	**1,519**	**883**
Tota L&L Dist Z3 - DP 02-05	**2,064**	**4,166**	**1,038**
255 L&L Dist Z3 - CUP 97.5			
Landscape & Lighting			
Personnel Services	0	9	0
Services	262	346	772
4430 Landscape & Lighting	**262**	**355**	**772**
Transfers			
Internal Transfers	23	154	113
8500 Transfers	**23**	**154**	**113**
Tota L&L Dist Z3 - CUP 97.5	**285**	**509**	**885**
256 L&L Dist Z3 - DP 01-18			
Landscape & Lighting			
Personnel Services	0	43	50
Services	168	220	10
4430 Landscape & Lighting	**168**	**263**	**60**
Transfers			
Internal Transfers	96	377	325
8500 Transfers	**96**	**377**	**325**
Tota L&L Dist Z3 - DP 01-18	**264**	**640**	**385**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
257 L&L Dist Z3 - DP 00-16			
Landscape & Lighting			
Personnel Services	0	5	0
Services	6	24	636
4430 Landscape & Lighting	**6**	**29**	**636**
Transfers			
Internal Transfers	96	77	50
8500 Transfers	**96**	**77**	**50**
Tota L&L Dist Z3 - DP 00-16	**102**	**106**	**686**
258 L&L Dist Z3 - DP 01-03			
Landscape & Lighting			
Services	6	24	135
4430 Landscape & Lighting	**6**	**24**	**135**
Transfers			
Internal Transfers	12	43	26
8500 Transfers	**12**	**43**	**26**
Tota L&L Dist Z3 - DP 01-03	**18**	**67**	**161**
259 L&L Dist Z4 - DP 02-08			
Landscape & Lighting			
Services	498	634	815
4430 Landscape & Lighting	**498**	**634**	**815**
Transfers			
Internal Transfers	23	85	64
8500 Transfers	**23**	**85**	**64**
Tota L&L Dist Z4 - DP 02-08	**521**	**719**	**879**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
261 L&L Dist Z5 - Tr 5785			
Landscape & Lighting			
Materials & Supplies	0	0	0
Services	1,963	2,848	2,637
4430 Landscape & Lighting	**1,963**	**2,848**	**2,637**
Transfers			
Internal Transfers	311	1,057	784
8500 Transfers	**311**	**1,057**	**784**
Tota L&L Dist Z5 - Tr 5785	**2,274**	**3,905**	**3,421**
275 Storm Drain - Dist 1			
Storm Drain			
Personnel Services	0	472	0
Materials & Supplies	0	0	11,500
Services	1,337	978	1,557
4431 Storm Drain	**1,337**	**1,450**	**13,057**
Transfers			
Internal Transfers	12,387	8,962	8,280
8500 Transfers	**12,387**	**8,962**	**8,280**
Tota Storm Drain - Dist 1	**13,723**	**10,411**	**21,337**
276 Storm Drain - Dist 1A			
Storm Drain			
Personnel Services	0	61	100
Materials & Supplies	0	0	1,560
Services	180	132	208
4431 Storm Drain	**180**	**193**	**1,868**
Transfers			

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Internal Transfers	1,588	1,162	1,067
8500 Transfers	**1,588**	**1,162**	**1,067**
Tota Storm Drain - Dist 1A	**1,768**	**1,354**	**2,935**
277 Storm Drain - Dist 3			
Storm Drain			
Personnel Services	0	332	600
Materials & Supplies	0	0	2,200
Services	2,568	2,268	2,784
4431 Storm Drain	**2,568**	**2,601**	**5,584**
Transfers			
Internal Transfers	8,549	6,469	5,836
8500 Transfers	**8,549**	**6,469**	**5,836**
Tota Storm Drain - Dist 3	**11,117**	**9,070**	**11,420**
278 Storm Drain - Dist 4			
Storm Drain			
Personnel Services	0	280	600
Materials & Supplies	0	0	1,280
Services	2,278	2,013	5,345
4431 Storm Drain	**2,278**	**2,293**	**7,225**
Transfers			
Internal Transfers	31,615	29,866	29,203
8500 Transfers	**31,615**	**29,866**	**29,203**
Tota Storm Drain - Dist 4	**33,893**	**32,159**	**36,428**
279 Storm Drain - Dist 5			
Storm Drain			
Personnel Services	0	120	200

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Materials & Supplies	0	0	1,200
Services	2,251	2,071	7,053
4431 Storm Drain	**2,251**	**2,191**	**8,453**
Transfers			
Internal Transfers	15,013	14,667	13,947
8500 Transfers	**15,013**	**14,667**	**13,947**
Tota Storm Drain - Dist 5	**17,264**	**16,858**	**22,400**
280 Storm Drain - Dist 6			
Storm Drain			
Services	988	782	1,092
4431 Storm Drain	**988**	**782**	**1,092**
Transfers			
Internal Transfers	3,757	2,052	1,628
8500 Transfers	**3,757**	**2,052**	**1,628**
Tota Storm Drain - Dist 6	**4,746**	**2,835**	**2,720**
281 Storm Drain - Dist 7A			
Storm Drain			
Services	16	12	22
4431 Storm Drain	**16**	**12**	**22**
Transfers			
Internal Transfers	2,284	641	833
8500 Transfers	**2,284**	**641**	**833**
Tota Storm Drain - Dist 7A	**2,300**	**653**	**855**
282 Storm Drain - Dist 7B			
Storm Drain			

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Personnel Services	0	8	25
Materials & Supplies	0	0	95
Services	22	16	28
4431 Storm Drain	**22**	**24**	**148**
Transfers			
Internal Transfers	811	650	643
8500 Transfers	**811**	**650**	**643**
Tota Storm Drain - Dist 7B	**833**	**674**	**791**
283 Storm Drain - Dist 7C			
Storm Drain			
Personnel Services	0	1,214	1,800
Materials & Supplies	0	0	18,640
Services	1,021	744	1,556
4431 Storm Drain	**1,021**	**1,957**	**21,996**
Transfers			
Internal Transfers	130,119	117,851	118,651
8500 Transfers	**130,119**	**117,851**	**118,651**
Tota Storm Drain - Dist 7C	**131,141**	**119,808**	**140,647**
Tota Special Assessment Fund	**605,692**	**568,703**	**684,992**
Enterprise Fund			
301 Sewer			
Sewer Administration			
Personnel Services	106,347	135,234	263,598
Materials & Supplies	41,764	56,702	68,965
Services	180,444	193,128	163,265
4638 Sewer Administration	**328,554**	**385,064**	**495,828**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Sewer Collection System			
Personnel Services	27,096	23,336	44,469
Materials & Supplies	5,642	10,500	10,500
Services	633	5,000	5,000
Capital Outlay	0	0	45,000
4639 Sewer Collection System	**33,371**	**38,836**	**104,969**
Sewer Treatment & Disposal			
Materials & Supplies	279,319	228,770	285,300
Services	1,577,953	1,840,236	1,859,236
Capital Outlay	27,388	0	0
4640 Sewer Treatment & Disposal	**1,884,659**	**2,069,006**	**2,144,536**
2007 Water Recycling Bonds			
Debt Service	3,380,462	3,444,586	3,444,500
7209 2007 Water Recycling Bonds	**3,380,462**	**3,444,586**	**3,444,500**
Transfers			
Internal Transfers	187,187	461,740	484,026
8500 Transfers	**187,187**	**461,740**	**484,026**
Tota Sewer	**5,814,234**	**6,399,232**	**6,673,858**
302 Water			
Water Administration			
Personnel Services	249,149	286,101	249,857
Materials & Supplies	19,329	23,359	27,440
Services	116,170	157,243	170,470
Capital Outlay	2,743	478	2,500
Internal Transfers	0	60,000	0
4847 Water Administration	**387,390**	**527,181**	**450,267**
Water Pumping			

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Personnel Services	76,256	79,050	85,935
Materials & Supplies	197,661	155,196	169,800
Services	335,547	337,127	366,300
4848 Water Pumping	**609,464**	**571,373**	**622,035**
Water Delivery System			
Personnel Services	165,969	242,592	254,915
Materials & Supplies	71,897	64,477	71,200
Services	68,202	36,490	98,610
Capital Outlay	11,694	24,250	41,740
4850 Water Delivery System	**317,762**	**367,809**	**466,465**
Water Billing			
Personnel Services	201,033	231,578	318,981
Materials & Supplies	5,331	25,652	29,850
Services	18,568	28,709	34,000
Capital Outlay	72,014	93,718	77,688
4851 Water Billing	**296,946**	**379,658**	**460,519**
2010 Bond Refunding			
Debt Service	586,165	600,421	600,421
7210 2010 Bond Refunding	**586,165**	**600,421**	**600,421**
Transfers			
Internal Transfers	582,048	735,374	471,226
8500 Transfers	**582,048**	**735,374**	**471,226**
Tota Water	**2,779,775**	**3,181,817**	**3,070,932**
504 Water Fund Reserve - Capital			
Water Pumping			
Capital Outlay	0	2,207	0
4848 Water Pumping	**0**	**2,207**	**0**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers			
Internal Transfers	0	0	270,000
8500 Transfers	**0**	**0**	**270,000**
Tota Water Fund Reserve - Capital	**0**	**2,207**	**270,000**
805 State Wastewater Treatment Plant Loan			
Wastewater Treatment Plant Loan			
Debt Service	93,945	0	0
7401 Wastewater Treatment Plant Loan	**93,945**	**0**	**0**
Tota State Wastewater Treatment Plant Loan	**93,945**	**0**	**0**
Tota Enterprise Fund	**8,687,955**	**9,583,256**	**10,014,791**
Capital Project			
453 Water Well Improvements			
Water Delivery System			
Capital Outlay	0	76,483	0
4850 Water Delivery System	**0**	**76,483**	**0**
Water Delivery System			
Capital Outlay	10,098	61,514	235,000
6850 Water Delivery System	**10,098**	**61,514**	**235,000**
Scada System Replacement - Water			
Capital Outlay	0	0	35,000
6917 Scada System Replacement - Water	**0**	**0**	**35,000**
New Fire Hydrants - Water			
Capital Outlay	0	0	50,000
6918 New Fire Hydrants - Water	**0**	**0**	**50,000**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Central Ave Water Line Replacement			
Capital Outlay	0	0	75,000
6919 Central Ave Water Line Replacement	**0**	**0**	**75,000**
Fifth Street Water Line Replacement			
Capital Outlay	0	0	75,000
6920 Fifth Street Water Line Replacement	**0**	**0**	**75,000**
Tota Water Well Improvements	**10,098**	**137,997**	**470,000**
464 Two Rivers Park Improvements			
Two Rivers Park			
Capital Outlay	0	0	1,000,000
6911 Two Rivers Park	**0**	**0**	**1,000,000**
Tota Two Rivers Park Improvements	**0**	**0**	**1,000,000**
467 Street Improvements			
Arterial and Major Collector Rehab			
Capital Outlay	0	0	254,000
6853 Arterial and Major Collector Rehab	**0**	**0**	**254,000**
Pavement Management			
Capital Outlay	58,497	6,071	313,000
6914 Pavement Management	**58,497**	**6,071**	**313,000**
Tota Street Improvements	**58,497**	**6,071**	**567,000**
490 Public Buildings Improvements			
Public Works Engineering			
Capital Outlay	0	0	55,000
4534 Public Works Engineering	**0**	**0**	**55,000**

Expenditure Summary by Department and Expense Category

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Fire Station			
Capital Outlay	67,182	56,623	0
6915 Fire Station	**67,182**	**56,623**	**0**
Transfers			
Internal Transfers	0	92,516	0
8500 Transfers	**0**	**92,516**	**0**
Tota Public Buildings Improvements	**67,182**	**149,139**	**55,000**
Tota Capital Project	**135,776**	**293,208**	**2,092,000**
Tota Public Works	**11,311,833**	**12,184,740**	**15,157,691**

Goals, Objectives Performance Measures

Public Works

General Fund

Engineering

The Engineering Division oversees the technical aspects of City operations, such as the design of new, improved, and refurbished infrastructure. The division also assists with the review and approval of land development activities to assure that sufficient public infrastructure improvements such as streets, storm drains, water delivery systems and storm drains, and sewer collection systems are constructed to properly serve the proposed developments.

Mission:

To provide efficient and safe design and construction of capital and development related infrastructure. Also ensure that roadways are safe and provide safe and convenient mobility of people, goods, and services.

Goals:

- Design and construct public infrastructure in compliance with City codes and standards.
- Administer Capital Improvement Program (CIP) to improve, expand, maintain, rehabilitate, and enhance existing City infrastructure assets.
- Ensure development projects are designed and constructed in compliance with City, State, and Federal codes and standards.

Accomplishments:

- Designed, solicited bids, and awarded contract for construction management services for a new traffic signal at Highway 126 and Mountain View Street.
- Completed the drilling of Well #9 and the testing of water quality is in progress.

Objectives:

- Complete the construction of a new traffic signal on Highway 126 and Mountain View Street by end of Fiscal Year 2017.
- Design, engineer and construct a new water well, Well #9, needed to provide adequate potable water supply to serve future developments and provide sufficient water service during emergencies. Complete Well #9 by end of FY 2020.

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
% traffic signal is complete			
10%	12%	20%	100%
% of Well #9 Completed			
20%	20%	30%	40%

Goals, Objectives Performance Measures

Public Works

General Fund

Animal Control

The City contracts for animal regulation services with the County of Ventura. This budget pays for 18 hours per month of service including the sheltering services and pick-up of injured and deceased animals, as well as leash law enforcement. Impounded stray, abandoned, lost and homeless animals are provided veterinary care, housing and board at the Camarillo Shelter.

Mission:

To ensure efficient and effective animal care and control services are provided under a contract with Ventura County Animal Control

Goals:

- Educate the public on neutering and/or spaying their pets to minimize unwanted and uncared for animals and obtain a dog license.
- Minimize animals that are lose and not properly retained.

Parking Facilities

The Parking Facilities Division is tasked with the maintenance of City Parking lots. Maintenance activities involve striping, signing, asphalt repair, and landscaping maintenance.

Mission:

To properly maintain the City designated parking facilities

Goals:

- Create a maintenance plan

Central Garage

The Central Garage Division is responsible for maintaining all City vehicles at the Public Works Corporation yard. Gasoline, diesel fuel, and other vehicle maintenance-related items are also contained in the budget for this division.

Mission:

To properly maintain all City vehicles

Goals:

- Create a repair and replacement plan

Goals, Objectives Performance Measures

Public Works

Special Revenue Fund

Streets - Gasoline Tax

This City function maintains the City's streets and storm drain system. Activities include pothole patching, striping, signal maintenance, signing, street light maintenance, sidewalk repairs, road slurry seals and overlays, and storm drain cleaning and repair.

Mission:

To repair and maintain the City's asphalt streets and concrete sidewalks to City road standards and provide quality landscape improvements and tree services.

Goals:

- Develop an updated pavement management plan in conjunction with Ventura County
- Develop and implement a tree trimming plan for City trees

Accomplishments:

- Provided tree trimming and other tree maintenance activities for 755 trees.

Objectives:

- Repair pot holes as reported and identified within 5 business days. (Citywide Goal B: Rebuild City Infrastructure)
- Maintain the City's more than 6,000 trees. (Citywide Goal B: Rebuild City Infrastructure)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of pot holes reported and repaired.			
20 potholes and 0% repaired within 5 days.	25 potholes and 25% repaired within 5 days.	30 potholes and 50% repaired within 5 days.	30 potholes and 75% repaired within 5 days.
Number of trees trimmed.			
20	20	755	750

Goals, Objectives Performance Measures

Public Works

Special Revenue Fund

Bike Path - TDA Art 3

These funds finance the maintenance of Class I Bike Paths that have been built throughout the City for the past 33 years. The paths are planned to eventually be located throughout the City and used for both recreational and commuter purposes.

Mission:

To provide bike paths that aare safe, accessible to the public and clear of debris.

Goals:

- Educate the public on availability and location of bike paths to maximize community use.
- Clear any debris or correct broken fence rails and posts to ensure bike paths can be safely used.

Accomplishments:

- Repaired 2 miles of broken fence rails and posts that were broken and not maintained for several years due to the recession.

Objectives:

- Clear any debris or correct broken fence rails and posts within 2 weeks. (Citywide Goal B: Rebuild City Infrastructure)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of broken fence rails and posts that were fixed.			
NA	30 rails	45 rails and 25 posts	65 rails and 25 posts

Goals, Objectives Performance Measures

Public Works

Special Revenue Fund

Solid Waste

The Solid Waste Fund's goal is to protect public health by safely removing solid waste materials. This includes disposal of residential household hazardous waste, electronic waste and universal waste. The City contracts with a private hauler, to provide these services.

Mission:

To provide for efficient collection, diversion and disposal of solid waste through environmentally beneficial programs and provide city residents and small businesses with convenient and environmentally responsible methods to safely dispose of their Household Hazardous Waste (HHW).

Goals:

- Manage the Neighborhood Clean-Up Program in a customer friendly and cost-effective manner.

Accomplishments:

- Negotiated a new contract with Harrison, the City's provider of solid waste, that improved service to the community.

Objectives:

- Maximize access for residents and small businesses to household hazardous waste facility cleanup (Citywide Goal F: Improve Community Facilities)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of citizens that participate in the clean up site that is made available 2 times per year to discard non-hazardous and hazardous waste	425	475	450	500

Goals, Objectives Performance Measures

Public Works

Enterprise Fund

Sewer

The City's sewer system collects and then treats effluent at the Water Recycling Plant to remove harmful pathogens and excessive nutrients that could harm the environment. After treatment, solids are taken to Toland Landfill where they are dried and sterilized using landfill gas. The treated effluent is recycled and used for irrigation of parks and schools, or percolated into the ground. The Sewer Enterprise Fund is required to be self supporting from user fees and other sources of revenue. On June 7, 2007, the Fillmore Public Financing Authority issued $57,490,000 in Revenue Bonds for the design and construction of the Fillmore Water Recycling Plant and various improvements to the collection system. Operation and maintenance of the Plant is accomplished under a contract with a private operator.

Mission:

To simply be the best, most efficient, most energy efficient, wastewater reclamation/ treatment plant in the United States and to provide dependable, safe, and fiscally responsible collection service to the City of Fillmore.

Goals:

- 100% regulatory compliance and beneficially recycle biosolids and treated effluent.
- Clean 34 miles of the City's wastewater collection system annually.

Accomplishments:

Met all regulatory requirements during the fiscal year.

Objectives:

- Reduce capital maintenance costs by use of technology and improved maintenance service that will extend the equipment service life (Citywide Goal G: Fiscally/Managerially Responsible)
- Continue 18-month wastewater pipeline cleaning schedule. (Citywide Goal E: Public Infrastructure)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Capital maintenance cost incurred vs planned			
$50,000/$100,000	$100,000/250,000	$65,000/$100,000	$100,000/$200,000
Miles of wastewater pipeline cleaned			
10	10	10	15

Goals, Objectives Performance Measures

Public Works

Enterprise Fund

Water

The Water Enterprise provides potable water to residents and businesses in Fillmore. The water, most of which originates in the Los Padres National Forest, is pumped from wells located in the Fillmore Sub basin. The City operates three active water wells within the City and two water reservoirs located in the hills above the City. The majority of the cost of operating the water system involves pumping cost, water treatment cost, and maintaining costs for the pipes that convey the water to the customers. The Water Enterprise is self-supporting from user fees and other related revenue. On November 30, 2010, the Fillmore Public Financing Authority issued $7,480,000 in Revenue Bonds to refinance outstanding bonds The refunded 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.

Mission:

To provide a safe, healthy, and reliable water supply to City water consumers in a fiscally-responsible manner.

Goals:

- Maintain compliance with all United States Environmental Protection Agency (EPA) and State Department of Public Health requirements, standards, and regulations for drinking water quality.
- Conduct pump efficiency testing biennially and coordinate annual well water sampling.
- Continue water meter upgrade program, including Automated Meter Reading (AMR/AMI) equipment.

Accomplishments:

- Replaced additional 255 water meters with the new automated read meters.

Objectives:

- Replace all water meters with new automated read meters by end of FY 2018 Total of 2,558 meters with 1,535 completed to date. (Citywide Goal B: Rebuild City Infrastructure)
- Maintain compliance with water quality standards, limits, and regulations. (Citywide Goal E: Public Infrastructure)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of water meters upgraded	200	250	255	300
Water quality meets all standards	100%	100%	100%	100%

Goals, Objectives Performance Measures

Public Works

Special Assessment Fund

Landscape & Lighting Assessment Districts

In about 1987, the City Council created an assessment district to fund street lighting and public landscaping maintenance associated with new development so as to eliminate any impact on the General Fund. The district is comprised of five zones and 25 sub-zones. The property owners in each zone pay an annual assessment to fund the operations of the district. There currently are a total of 1,310.35 Equivalent Building Units in all of the districts/sub-zones combined.

Mission:

To provide scheduled routine tree trimming services, open space weed abatement, and landscape maintenance and properly maintained street lighting within the landscape and lighting districts.

Goals:

- Provide scheduled routine landscape maintenance in each district throughout the City via a contract with a landscape company.
- Ensure all street lights located in the districts are properly working and maintained.
- Issue new contract for landscape maintenance services to ensure the most cost efficient services are provided.

Accomplishments:

- Updated the current landscape maintenance agreement to incorporate the added areas acquired in the districts.

Objectives:

- Maintain reasonable cost to conduct landscape services. (Citywide Goal G: Fiscally/Managerially Responsible)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Total landscape services contract cost and total contract cost per (equivalent building unit) EBU.			
$81,294 Total/ $62.04 per EBU	$77,910 Total/ $59.59 per EBU	$74,812 Total/ $57.22 per EBU	$78,599 Total/ $60.07 per EBU

Goals, Objectives Performance Measures

Public Works

Special Assessment Fund

Storm Drain Assessment Districts

In about 1987, the City Council created an assessment district to fund storm drain maintenance associated with new development so as to eliminate any impact on the General Fund. The district is comprised of nine zones. The property owners in each zone pay an annual assessment to fund the operations of the district. There currently are a total of 1,459.8 Equivalent Building Units in all of the districts/zones combined.

Mission:

To provide scheduled routine storm drain cleaning services for storm drain districts.

Goals:

- Ensure all storm drain basins are properly clearned and maintained.

Accomplishments:

- Updated the current agreement with added districts.

Objectives:

- Maintain reasonable cost to maintain storm drains.(Citywide Goal G: Fiscally/Managerially Responsible)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Total cost per storm drain district/zone and total cost per EBU			
$157,863 Total/ $108.14 per EBU	$82,887 Total/ $56.78 per EBU	$62,932 Total/ $43.11 per EBU	$101,982 Total/ $69.86 per EBU

Goals, Objectives Performance Measures

Public Works

Special Revenue Fund

NPDES - Storm Water

The NPDES Fund was established to finance compliance with the Federal Clean Water Act, which mandates that local communities eliminate pollution in storm water to the maximum extent possible. The Ventura County Watershed Protection District (VCWPD) was formed to assist cities and the County of Ventura to comply with the Federal Clean Water Act. The VCWPD is comprised of the Cities of Ojai, Ventura, Fillmore, Oxnard, Santa Paula, Port Hueneme, Camarillo, Thousand Oaks, Simi Valley, Moorpark and the unincorporated parts of the County. The District levies assessments each year that are apportioned to each city and the County.

Mission:

To improve the quality of water in our local streams and, ultimately, the ocean.

Goals:

- Inventory, inspect, and clean catch basin inlets, channels, ditches, and detention basins prior to annual wet season.
- Comply with Ventura Countywide Municipal Stormwater National Pollutant Discharge Elimination System (NPDES) permit requirements in the areas of public education and outreach, illicit discharge response and abatement, public infrastructure maintenance, new development discharge controls, and construction site pollution controls.

Accomplishments:

- Maintained all storm drains in accordance with NPDES permit requirements.

Objectives:

- Clear deposits of silt/debris from detention basins annually per California Regional Water Quality Control Board permit. (Citywide Goal F: Improve Community Facilities)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of storm drain catch basins inspected and cleaned	6	6	6	6

Goals, Objectives Performance Measures

Public Works

Special Revenue Fund

Local Transportation - TDA Art 8a

Local Transportation revenues are generated from 1/2 cent sales tax on gasoline and are distributed by the Ventura County Transportation Commission (VCTC). The Ventura County Transportation Commission determines which funds are available for transit purposes and any remaining funds are then made available for street and storm drain maintenance. If funds are available, they are used to support storm drain and street maintenance activities.

Mission:

To create local streets and sidewalk capital improvements that allows the City to meet and/or maintain the required street and sidewalk standards.

Goals:

- Create a priority list of the condition of the City's streets and sidewalks so that the limited funds can be allocated to the higher prioirty projects.

Accomplishments:

- Contracted with Ventura County Street Department to develop a condition report.

Objectives:

- Utilize funds in a timely fashion and on appropriate projects. (Citywide Goal B: Rebuild City Infrastructure)

Goals, Objectives Performance Measures

Public Works

Special Revenue Fund

Public Transit - TDA Art 8c

The Valley Express intercity bus and Fillmore Dial-a- Ride programs are funded and managed with revenue into this fund. Valley Express is a partnership with the Ventura County Transportation Commission, City of Ventura, City of Santa Paula, and the County of Ventura. In conjunction with the City's Dial-a-ride program, Valley Express connects Fillmore residents with other regional transit systems. From stops in Ventura and Saticoy, riders can connect with the Gold Coast transit system and Amtrak.

Mission:

To provide safe, quality, and cost effective local bus service to transit dependent residents, include seniors and disabled residents under an agreement with the Ventura County Transit Center services.

Goals:

- Maximize ridership by providing service routes and stops that enhance community availability and use.
- Maintain on-time performance standards and headways that do not exceed 60 minutes on average.

Accomplishments:

- Identified needs for improvements and implemented improved transit services

Objectives:

- Ensure transit needs are met in the community. (Citywide Goal B: Rebuild City Infrastructure)

Expenditure Detail - by Fund and Department

Public Works

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
Animal Control				
101-4315-0021-221	Ventura Co Animal Control	60,114	80,000	88,300
Services		**60,114**	**80,000**	**88,300**
4315	**Animal Control**	**60,114**	**80,000**	**88,300**
Parking Facilities				
101-4423-0031-309	Supplies & Materials	1,000	0	1,000
101-4423-0031-400	Dept Budget Savings	0	0	0
Materials & Supplies		**1,000**	**0**	**1,000**
101-4423-0021-207	Equipment Maintenance	454	591	500
Services		**454**	**591**	**500**
4423	**Parking Facilities**	**1,454**	**591**	**1,500**
Central Garage				
101-4425-0031-301	Communications	0	0	400
101-4425-0031-302	Electricity	7,421	7,056	9,700
101-4425-0031-307	Office Supplies	196	495	0
101-4425-0031-308	Vehicle/Equipment Maintenance	8,685	4,448	3,500
101-4425-0031-309	Supplies & Materials	2,943	1,695	3,000
101-4425-0031-322	Water	3,714	3,124	3,605
101-4425-0031-330	Fuel-diesel	34	0	0
101-4425-0031-329	Fuel	5,629	32,940	25,000
101-4425-0031-359	Small Tools	1,924	318	2,000
101-4425-0031-390	Furniture & Equipment	439	0	0
101-4425-0031-351	Osha Safety Requirements	433	261	500
101-4425-0031-347	Safety Equipment	290	229	300
Materials & Supplies		**31,709**	**50,564**	**48,005**
101-4425-0021-207	Equipment Maintenance	2,672	16	2,000
101-4425-0021-210	Building Maintenance	1,283	231	2,300
101-4425-0021-212	Liab & Prop Insurance/Bonds	2,564	0	0
101-4425-0021-238	Permits & Fees	2,924	1,716	1,800
101-4425-0021-239	Fire Extinguisher Service	578	0	600

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4425-0021-237	PW Yard Oil Clarifier Cln Out	1,403	1,230	1,500
101-4425-0021-261	Landscape Contract	2,166	2,133	3,000
101-4425-0021-279	Copier Lease	660	579	800
Services		**14,249**	**5,906**	**12,000**
4425	**Central Garage**	**45,957**	**56,470**	**60,005**
Public Works Engineering				
101-4534-0011-111	Full Time Salaries	0	6,877	15,300
101-4534-0012-119	GASB 68 Pension Expense	0	2,750	3,400
101-4534-0012-118	Retirement	0	778	2,471
101-4534-0013-122	FICA - Social Security	0	405	1,281
101-4534-0013-123	Worker's Compensation	0	115	3,009
101-4534-0013-124	Unemployment Insurance	0	38	0
101-4534-0014-126	Cafeteria Plan	0	437	1,030
101-4534-0014-127	Medical Insurance	0	55	220
101-4534-0014-128	Dental Insurance	0	25	275
101-4534-0014-129	Vision Insurance	0	3	36
101-4534-0014-130	Life Insurance/ltd	0	17	139
101-4534-0014-133	Mileage Reimbursement	0	46	50
101-4534-0014-134	Personal Expense	755	0	0
Personnel Services		**755**	**11,547**	**27,208**
101-4534-0031-303	Dues & Subscriptions	190	0	200
101-4534-0031-304	Meetings & Travel	20	24	0
101-4534-0031-307	Office Supplies	447	0	250
101-4534-0031-309	Supplies & Materials	234	0	500
101-4534-0031-400	Dept Budget Savings	0	0	0
Materials & Supplies		**891**	**24**	**950**
101-4534-0021-245	Contract Services	9,351	5,082	20,000
Services		**9,351**	**5,082**	**20,000**
4534	**Public Works Engineering**	**10,997**	**16,652**	**48,158**
101	**General Fund**	**118,522**	**153,713**	**197,963**
Total	**General Fund**	**118,522**	**153,713**	**197,963**

Expenditure Detail - by Fund and Department

Public Works

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Special Revenue Fund				
Streets - Gasoline Tax				
Streets Maintenance				
203-4421-0011-111	Full Time Salaries	75,668	105,433	109,368
203-4421-0011-112	Part Time Salaries	109	0	0
203-4421-0011-113	Overtime Pay	773	1,915	2,000
203-4421-0011-114	Education Pay	1,950	2,098	655
203-4421-0011-116	Stand-By Pay	2,656	4,122	3,800
203-4421-0012-118	Retirement	18,763	11,834	13,080
203-4421-0012-119	GASB 68 Pension Expense	0	16,569	16,600
203-4421-0013-122	FICA - Social Security	7,143	9,071	8,282
203-4421-0013-123	Worker's Compensation	3,764	5,045	17,409
203-4421-0013-124	Unemployment Insurance	659	847	750
203-4421-0014-126	Cafeteria Plan	20,139	24,606	21,341
203-4421-0014-127	Medical Insurance	1,926	2,501	3,531
203-4421-0014-128	Dental Insurance	1,053	1,268	1,349
203-4421-0014-129	Vision Insurance	143	172	179
203-4421-0014-130	Life Insurance/ltd	451	538	560
203-4421-0014-131	Uniforms/boots	1,049	1,414	3,437
Personnel Services		**136,247**	**187,432**	**202,340**
203-4421-0031-303	Dues & Subscriptions	60	0	300
203-4421-0031-304	Meetings & Travel	43	0	800
203-4421-0031-307	Office Supplies	70	0	450
203-4421-0031-308	Vehicle/Equipment Maintenance	9,479	13,062	13,000
203-4421-0031-309	Supplies & Materials	1,748	455	2,000
203-4421-0031-318	Training Expense	0	1,588	2,000
203-4421-0031-323	Street Maintenance	2,841	4,061	5,000
203-4421-0031-325	Sidewalk Maintenance	2,879	988	5,000
203-4421-0031-326	Storm Drain Maintenance	500	0	1,500
203-4421-0031-327	Trash Disposal	1,197	1,389	2,500
203-4421-0031-328	Traffic Control Materials	8,005	8,587	9,000
203-4421-0031-329	Fuel	6,549	2,934	3,000
203-4421-0031-347	Safety Equipment	266	0	300
203-4421-0031-352	Anti-Graffiti	0	2,805	7,000
203-4421-0031-359	Small Tools	847	1,786	2,000

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Materials & Supplies		**34,485**	**37,656**	**53,850**
203-4421-0021-206	Computer Systems/Maint	0	4,119	0
203-4421-0021-212	Liab & Prop Insurance/Bonds	631	444	308
203-4421-0021-222	Weed Abatement	296	2,947	3,000
203-4421-0021-223	SCE Street Lights	71,877	58,927	83,560
203-4421-0021-226	Cal Trans Signals	7,351	6,545	6,500
203-4421-0021-227	Street Striping-Misc	17,879	0	18,000
203-4421-0021-231	Storm Drain Outlet Cleaning	0	0	2,000
203-4421-0021-236	Cert Pest Control License	490	260	160
203-4421-0021-245	Contract Services	2,487	2,911	5,000
203-4421-0021-323	Street Maint - Contract	11,362	28,740	30,000
203-4421-0021-325	Sidewalk Maint - Contract	22,531	(7,967)	30,000
203-4421-0031-354	Debris Basin Cleanout	0	0	2,000
Services		**134,903**	**96,927**	**180,528**
4421	**Streets Maintenance**	**305,635**	**322,014**	**436,718**
Landscape/Storm Maintenance				
203-4422-0021-231	Tree Maint	57,901	68,849	90,000
203-4422-0021-311	Tree Trimming	0	0	500
Services		**57,901**	**68,849**	**90,500**
4422	**Landscape/Storm Maintenance**	**57,901**	**68,849**	**90,500**
Transfers				
203-8500-4207-101	Transfer-Out	6,731	7,612	77,732
203-8500-4208-101	Transfer-Out	0	77,732	0
Internal Transfers		**6,731**	**85,344**	**77,732**
8500	**Transfers**	**6,731**	**85,344**	**77,732**
203	**Streets - Gasoline Tax**	**370,267**	**476,207**	**604,950**
Local Transportation - TDA Art 8a				
Streets Maintenance				
204-4421-0031-323	Street Maintenance	0	0	0
Materials & Supplies		**0**	**0**	**0**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
4421	**Streets Maintenance**	**0**	**0**	**0**
Transfers				
204-8500-0000-467	Transfer Out - Street Capital	0	0	204,000
Internal Transfers		**0**	**0**	**204,000**
8500	**Transfers**	**0**	**0**	**204,000**
204	**Local Transportation - TDA Art 8a**	**0**	**0**	**204,000**
Public Transit - TDA Art 8a				
Transit - VCTC				
210-4424-0021-235	VCTC Agreement	495,429	395,662	420,000
Services		**495,429**	**395,662**	**420,000**
4424	**Transit - VCTC**	**495,429**	**395,662**	**420,000**
210	**Public Transit - TDA Art 8a**	**495,429**	**395,662**	**420,000**
Bike Path - TDA Art 3				
Bike Path Maintenance				
211-4426-0011-111	Full Time Salaries	5,478	12,582	13,939
211-4426-0011-113	Overtime Pay	182	374	4,000
211-4426-0011-114	Education Pay	265	513	637
211-4426-0011-116	Stand-by Pay	152	707	0
211-4426-0012-118	Retirement	1,404	1,393	1,214
211-4426-0012-119	GASB 68 Pension Expense	0	1,997	1,700
211-4426-0013-122	FICA - Social Security	467	1,181	1,103
211-4426-0013-123	Worker's Compensation	284	643	1,868
211-4426-0013-124	Unemployment Insurance	40	110	100
211-4426-0014-126	Cafeteria Plan	15	3,002	2,775
211-4426-0014-127	Medical Insurance	0	208	717
211-4426-0014-128	Dental Insurance	1	154	139
211-4426-0014-129	Vision Insurance	1	21	18
211-4426-0014-130	Life Insurance/ltd	1	65	57
211-4426-0014-131	Uniforms / Boots	71	174	402
Personnel Services		**8,362**	**23,126**	**28,667**
211-4426-0031-308	Vehicle/Equipment Maintenance	551	848	1,000

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
211-4426-0031-309	Supplies & Materials	300	0	300
211-4426-0031-347	Safety Equipment	67	0	300
211-4426-0031-359	Misc Tools	100	0	100
Materials & Supplies		**1,018**	**848**	**1,700**
211-4426-0021-210	Bike Path Maintenance	19,845	1,899	3,660
211-4426-0021-220	Bike Path Rail Fence Maint	791	0	800
211-4426-0021-236	Cert Pest Control License	150	0	0
Services		**20,786**	**1,899**	**4,460**
4426	**Bike Path Maintenance**	**30,166**	**25,873**	**34,827**
Transfers				
211-8500-0000-101	Transfer to General Fund	67	616	616
Internal Transfers		**67**	**616**	**616**
8500	**Transfers**	**67**	**616**	**616**
211	**Bike Path - TDA Art 3**	**30,233**	**26,489**	**35,443**
Solid Waste				
Solid Waste Management				
212-4636-0011-111	Full Time Salaries	40,536	47,136	54,190
212-4636-0011-112	Part Time Salaries	1,360	422	400
212-4636-0011-113	Overtime Pay	49	167	0
212-4636-0011-114	Education Pay	285	283	298
212-4636-0011-116	Stand-By Pay	321	406	400
212-4636-0012-118	Retirement	9,572	4,270	4,068
212-4636-0012-119	GASB 68 Pension Expense	0	11,800	11,800
212-4636-0013-122	FICA - Social Security	3,238	3,269	2,827
212-4636-0013-123	Worker's Compensation	1,339	1,325	4,235
212-4636-0013-124	Unemployment Insurance	334	338	500
212-4636-0014-126	Cafeteria Plan	8,255	6,862	6,283
212-4636-0014-127	Medical Insurance	834	701	948
212-4636-0014-128	Dental Insurance	427	351	439
212-4636-0014-129	Vision Insurance	58	47	53
212-4636-0014-130	Life Insurance/ltd	254	220	227
212-4636-0014-131	Uniforms/boots	140	140	847

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
212-4636-0014-132	Deferred Comp	256	245	250
212-4636-0014-133	Mileage Reimbursement	427	332	397
Personnel Services		**67,683**	**78,315**	**88,163**
212-4636-0031-305	Postage/Delivery	254	319	250
212-4636-0031-306	Printing/Advertising	29	0	600
212-4636-0031-311	Credit Card Expense	465	426	300
212-4636-0031-375	Bad Debt Expense	(44)	0	0
Materials & Supplies		**704**	**745**	**1,150**
212-4636-0021-245	Contract Services	2,913	3,058	3,000
212-4636-0021-265	Landfill Flood Mitigation	0	11,267	9,500
212-4636-0021-280	Collection Event Contract	0	61	1,000
212-4636-0021-285	Collect Evnt/County Fac @ $126	0	0	300
212-4636-0021-286	Currency Train/Hazwopper/DOT	0	0	400
212-4636-0021-295	Household Hazard Waste	7,657	6,534	10,000
Services		**10,570**	**20,920**	**24,200**
4636	**Solid Waste Management**	**78,957**	**99,980**	**113,513**
Transfers				
212-8500-4425-101	Transfer-Out to GF	3,502	11,123	11,468
Internal Transfers		**3,502**	**11,123**	**11,468**
8500	**Transfers**	**3,502**	**11,123**	**11,468**
212	**Solid Waste**	**82,459**	**111,103**	**124,981**
Fire Substation Development Imapct				
Transfers				
401-8500-0000-208	Transfer Out-CDBG Fund	0	0	0
Internal Transfers		**0**	**0**	**0**
8500	**Transfers**	**0**	**0**	**0**
401	**Fire Substation Development Imapct**	**0**	**0**	**0**
Public Facilities Development Impact				
Public Works Engineering				
402-4534-0021-245	Contract Services	0	1,203	0

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Services		**0**	**1,203**	**0**
4534	**Public Works Engineering**	**0**	**1,203**	**0**
Transfers				
402-8500-0000-101	Transfer Out - General Fund	0	0	0
402-8500-0000-490	Transfer To Pub Wks Cap Proj	0	0	55,000
Internal Transfers		**0**	**0**	**55,000**
8500	**Transfers**	**0**	**0**	**55,000**
402	**Public Facilities Development Impact**	**0**	**1,203**	**55,000**
Transportation Development Impact				
Public Works Engineering				
403-4534-0021-245	Contract Services	0	1,203	0
Services		**0**	**1,203**	**0**
4534	**Public Works Engineering**	**0**	**1,203**	**0**
Transfers				
403-8500-0450-467	Transfer To Street Capital	252,300	0	163,000
Internal Transfers		**252,300**	**0**	**163,000**
8500	**Transfers**	**252,300**	**0**	**163,000**
403	**Transportation Development Impact**	**252,300**	**1,203**	**163,000**
Parkland Development Impact				
Public Works Engineering				
404-4534-0021-245	Contract Services	0	1,203	0
Services		**0**	**1,203**	**0**
4534	**Public Works Engineering**	**0**	**1,203**	**0**
Transfers				
404-8500-0697-464	Transfer Out - Tot Lot	62,839	37,132	0
Internal Transfers		**62,839**	**37,132**	**0**
8500	**Transfers**	**62,839**	**37,132**	**0**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
404	**Parkland Development Impact**	**62,839**	**38,335**	**0**
Water Development Impact				
Public Works Engineering				
405-4534-0021-245	Contract Services	0	1,203	0
Services		**0**	**1,203**	**0**
4534	**Public Works Engineering**	**0**	**1,203**	**0**
Transfers				
405-8500-0000-453	Transfer to Water Capital Fund	0	194,000	200,000
Internal Transfers		**0**	**194,000**	**200,000**
8500	**Transfers**	**0**	**194,000**	**200,000**
405	**Water Development Impact**	**0**	**195,203**	**200,000**
Sewer Development Impact				
Public Works Engineering				
406-4534-0021-245	Contract Services	0	1,203	0
Services		**0**	**1,203**	**0**
4534	**Public Works Engineering**	**0**	**1,203**	**0**
Transfers				
406-8500-0000-301	Transfer-Out to Fund 301	416,000	312,536	312,536
Internal Transfers		**416,000**	**312,536**	**312,536**
8500	**Transfers**	**416,000**	**312,536**	**312,536**
406	**Sewer Development Impact**	**416,000**	**313,739**	**312,536**
Storm Drain Development Impact				
Public Works Engineering				
407-4534-0021-245	Contract Services	0	1,203	0
Services		**0**	**1,203**	**0**
4534	**Public Works Engineering**	**0**	**1,203**	**0**
407	**Storm Drain Development Impact**	**0**	**1,203**	**0**
NPDES - Storm Water				

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
National Pollutants Discharge (NPDES)				
702-4536-0011-111	Full Time Salaries	8,034	8,035	10,157
702-4536-0011-114	Education Pay	176	175	200
702-4536-0012-118	Retirement	3,084	1,444	1,703
702-4536-0012-119	GASB 68 Pension Expense	0	1,738	1,000
702-4536-0013-122	FICA - Social Security	686	609	576
702-4536-0013-123	Worker's Compensation	300	304	2,726
702-4536-0013-124	Unemployment Insurance	63	55	100
702-4536-0014-126	Cafeteria Plan	1,332	1,176	1,200
702-4536-0014-127	Medical Insurance	147	134	340
702-4536-0014-128	Dental Insurance	67	60	67
702-4536-0014-129	Vision Insurance	9	8	9
702-4536-0014-130	Life Insurance/ltd	35	31	45
702-4536-0014-131	Uniforms/boots	35	35	70
Personnel Services		**13,969**	**13,804**	**18,193**
702-4536-0031-304	Meetings & Travel	95	0	100
702-4536-0031-307	Office Supplies	0	0	20
Materials & Supplies		**95**	**0**	**120**
702-4536-0021-243	Legal Services	0	0	4,922
702-4536-0021-240	VCWPC Principal Permitee	0	0	9,500
702-4536-0021-241	RWQCB/NPDES Permit	8,740	11,522	10,000
702-4536-0021-244	Supplies	0	0	300
702-4536-0021-245	Professional Services	31,556	189	5,000
Services		**40,296**	**11,711**	**29,722**
4536	**National Pollutants Discharge (NPDES)**	**54,360**	**25,515**	**48,035**
702	**NPDES - Storm Water**	**54,360**	**25,515**	**48,035**
Total	**Special Revenue Fund**	**1,763,887**	**1,585,860**	**2,167,945**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Special Assessment Fund				
Lighting & Landscape Assessment Districts				
Landscape/Storm Maintenance				
206-4422-0011-111	Full Time Salaries	20,167	12,029	10,598
206-4422-0011-112	Part Time Salaries	8,312	0	0
206-4422-0011-113	Overtime Pay	181	308	0
206-4422-0011-114	Education Pay	519	463	71
206-4422-0011-116	Stand by Pay	768	470	0
206-4422-0012-118	Retirement	4,751	1,659	1,614
206-4422-0012-119	GASB 68 Pension Expense	0	2,547	1,000
206-4422-0013-122	FICA - Social Security	2,553	1,155	960
206-4422-0013-123	Worker's Compensation	1,222	669	1,037
206-4422-0013-124	Unemployment Insurance	177	108	0
206-4422-0014-126	Cafeteria Plan	5,430	2,639	2,439
206-4422-0014-127	Medical Insurance	539	236	281
206-4422-0014-128	Dental Insurance	281	136	116
206-4422-0014-129	Vision Insurance	38	18	15
206-4422-0014-130	Life Insurance/ltd	121	61	52
206-4422-0014-131	Uniform / boots	282	160	215
Personnel Services		**45,339**	**22,657**	**18,397**
4422	**Landscape/Storm Maintenance**	**45,339**	**22,657**	**18,397**
206	**Lighting & Landscape Assessment Districts**	**45,339**	**22,657**	**18,397**
Storm Drain Assessment Districts				
Landscape/Storm Maintenance				
207-4422-0011-111	Full Time Salaries	17,893	11,408	10,285
207-4422-0011-112	Part Time Salaries	2,235	0	0
207-4422-0011-113	Overtime Pay	171	301	0
207-4422-0011-114	Education Pay	460	437	76
207-4422-0011-116	Stand by Pay	687	460	0
207-4422-0012-118	Retirement	4,144	1,580	1,558
207-4422-0012-119	GASB 68 Pension Expense	0	2,420	500
207-4422-0013-122	FICA - Social Security	1,869	1,098	817
207-4422-0013-123	Worker's Compensation	914	623	1,003

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
207-4422-0013-124	Unemployment Insurance	157	102	0
207-4422-0014-126	Cafeteria Plan	4,743	2,519	1,863
207-4422-0014-127	Medical Insurance	461	222	505
207-4422-0014-128	Dental Insurance	245	129	109
207-4422-0014-129	Vision Insurance	33	17	14
207-4422-0014-130	Life Insurance/ltd	105	58	49
207-4422-0014-131	Uniforms/boots	246	151	275
Personnel Services		**34,364**	**21,525**	**17,055**
4422	**Landscape/Storm Maintenance**	**34,364**	**21,525**	**17,055**
207	**Storm Drain Assessment Districts**	**34,364**	**21,525**	**17,055**
L&L HVP Zone1				
Landscape & Lighting				
232-4430-0013-123	Worker's Compensation	0	1,042	1,000
Personnel Services		**0**	**1,042**	**1,000**
232-4430-0031-302	Landscape Electric	934	847	958
232-4430-0031-322	Water	8,750	7,725	11,917
Materials & Supplies		**9,684**	**8,572**	**12,875**
232-4430-0021-223	Street Light Maintenance	15,403	18,568	17,874
232-4430-0021-231	Tree Maintenance Program	5,858	0	5,000
232-4430-0021-261	Specilized Svc Area Maint	19,348	18,563	20,750
232-4430-0021-289	SpecProj-Fountain Repair/Maint	0	0	75,000
232-4430-0021-494	District Administration	3,857	3,581	4,618
Services		**44,466**	**40,711**	**123,242**
4430	**Landscape & Lighting**	**54,150**	**50,325**	**137,117**
Transfers				
232-8500-4208-101	Transfers Out - GF Admin	2,683	10,020	17,897
232-8500-4422-206	Transfers Out-City Staff Costs	19,384	7,911	5,246
Internal Transfers		**22,067**	**17,931**	**23,143**
8500	**Transfers**	**22,067**	**17,931**	**23,143**
232	**L&L HVP Zone1**	**76,216**	**68,256**	**160,260**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
L&L Dist Z1 - Tr 4498 & 4505				
Landscape & Lighting				
235-4430-0031-302	Landscape Electric	627	615	649
235-4430-0031-322	Water	3,022	1,939	2,709
Materials & Supplies		**3,649**	**2,554**	**3,358**
235-4430-0021-223	Street Light Maintenance	4,621	5,570	5,088
235-4430-0021-231	Tree Maintenance Program	0	0	1,000
235-4430-0021-261	Landscape Contract	5,232	5,153	5,377
235-4430-0021-494	District Administration	585	7,222	880
Services		**10,438**	**17,945**	**12,345**
4430	**Landscape & Lighting**	**14,087**	**20,499**	**15,703**
Transfers				
235-8500-4208-101	Transfers Out - GF Admin	1,176	3,987	2,755
235-8500-4422-206	Transfers Out-City Staff Costs	0	0	2,308
Internal Transfers		**1,176**	**3,987**	**5,063**
8500	**Transfers**	**1,176**	**3,987**	**5,063**
235	**L&L Dist Z1 - Tr 4498 & 4505**	**15,263**	**24,486**	**20,766**
L&L Dist Z1 - Tract 4535				
Landscape & Lighting				
236-4430-0013-123	Worker's Compensation	0	276	400
Personnel Services		**0**	**276**	**400**
236-4430-0031-302	Landscape Electric	323	313	330
236-4430-0031-322	Water	3,142	3,451	4,707
Materials & Supplies		**3,464**	**3,764**	**5,037**
236-4430-0021-223	Street Light Maintenance	2,351	2,834	2,448
236-4430-0021-231	Tree Maintenance Program	6,244	0	3,000
236-4430-0021-261	Landscape Contract	4,356	4,290	4,428
236-4430-0021-494	District Administration	353	1,467	543
Services		**13,305**	**8,591**	**10,419**
4430	**Landscape & Lighting**	**16,769**	**12,631**	**15,856**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers				
236-8500-4208-101	Transfers Out - GF Admin	710	2,411	2,239
236-8500-4422-206	Transfers Out-City Staff Costs	0	2,094	1,394
Internal Transfers		**710**	**4,505**	**3,633**
8500	**Transfers**	**710**	**4,505**	**3,633**
236	**L&L Dist Z1 - Tract 4535**	**17,479**	**17,136**	**19,489**
L&L Dist Z1 - Tract 4603				
Landscape & Lighting				
237-4430-0013-123	Worker's Compensation	0	145	250
Personnel Services		**0**	**145**	**250**
237-4430-0031-302	Landscape Electric	311	276	324
237-4430-0031-322	Water	873	417	505
Materials & Supplies		**1,184**	**694**	**829**
237-4430-0021-223	Street Light Maintenance	1,378	1,661	1,511
237-4430-0021-231	Tree Maintenance Program	0	0	1,000
237-4430-0021-261	Landscape Contract	1,752	1,726	1,747
237-4430-0021-494	District Administration	185	770	282
Services		**3,316**	**4,157**	**4,540**
4430	**Landscape & Lighting**	**4,500**	**4,995**	**5,619**
Transfers				
237-8500-4208-101	Transfers Out - GF Admin	373	1,270	801
237-8500-4422-206	Transfers Out-City Staff Costs	2,692	1,099	731
Internal Transfers		**3,065**	**2,369**	**1,532**
8500	**Transfers**	**3,065**	**2,369**	**1,532**
237	**L&L Dist Z1 - Tract 4603**	**7,565**	**7,364**	**7,151**
L&L Dist Z1 - Tract 4447				
Landscape & Lighting				
238-4430-0031-302	Landscape Electric	308	273	324
238-4430-0031-322	Water	1,074	572	567
Materials & Supplies		**1,383**	**845**	**891**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
238-4430-0021-223	Street Light Maintenance	1,216	1,466	1,405
238-4430-0021-261	Landscape Contract	2,361	2,325	2,304
238-4430-0021-494	District Administration	232	2,860	348
Services		**3,808**	**6,651**	**4,057**
4430	**Landscape & Lighting**	**5,191**	**7,496**	**4,948**
Transfers				
238-8500-4208-101	Transfers Out - GF Admin	466	1,583	1,059
238-8500-4422-206	Transfers Out-City Staff Costs	0	0	914
Internal Transfers		**466**	**1,583**	**1,973**
8500	**Transfers**	**466**	**1,583**	**1,973**
238	**L&L Dist Z1 - Tract 4447**	**5,657**	**9,079**	**6,921**
L&L Dist Z1 - Tract 4208				
Landscape & Lighting				
239-4430-0021-223	Street Light Maintenance	3,081	3,714	3,598
239-4430-0021-494	District Administration	435	5,363	626
Services		**3,515**	**9,076**	**4,224**
4430	**Landscape & Lighting**	**3,515**	**9,076**	**4,224**
Transfers				
239-8500-4208-101	Transfers Out - GF Admin	873	2,962	750
Internal Transfers		**873**	**2,962**	**750**
8500	**Transfers**	**873**	**2,962**	**750**
239	**L&L Dist Z1 - Tract 4208**	**4,388**	**12,038**	**4,974**
L&L Dist Z1 - Tract 4435 - 1 & 2				
Landscape & Lighting				
240-4430-0021-223	Street Light Maintenance	1,054	1,270	1,149
240-4430-0021-231	Tree Maintenance Program	1,322	0	0
240-4430-0021-494	District Administration	162	2,002	234
Services		**2,538**	**3,272**	**1,383**
4430	**Landscape & Lighting**	**2,538**	**3,272**	**1,383**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers				
240-8500-4208-101	Transfers Out - GF Admin	326	1,109	288
Internal Transfers		**326**	**1,109**	**288**
8500	**Transfers**	**326**	**1,109**	**288**
240	**L&L Dist Z1 - Tract 4435 - 1 & 2**	**2,864**	**4,382**	**1,671**
L&L Dist Z1 - 51-PM-93 3rd St				
Landscape & Lighting				
241-4430-0021-223	Street Light Maintenance	0	0	63
241-4430-0021-494	District Administration	23	96	32
Services		**23**	**96**	**95**
4430	**Landscape & Lighting**	**23**	**96**	**95**
Transfers				
241-8500-4208-101	Transfers Out - GF Admin	47	164	16
Internal Transfers		**47**	**164**	**16**
8500	**Transfers**	**47**	**164**	**16**
241	**L&L Dist Z1 - 51-PM-93 3rd St**	**70**	**260**	**111**
L&L Dist Z1 - Tract 5075				
Landscape & Lighting				
242-4430-0031-322	Water	564	477	567
Materials & Supplies		**564**	**477**	**567**
242-4430-0021-223	Street Light Maintenance	405	489	298
242-4430-0021-231	Tree Maintenance Program	548	0	0
242-4430-0021-261	Landscape Contract	949	935	996
242-4430-0021-494	District Administration	41	501	61
Services		**1,943**	**1,924**	**1,355**
4430	**Landscape & Lighting**	**2,507**	**2,401**	**1,922**
Transfers				
242-8500-4208-101	Transfers Out - GF Admin	82	281	371
242-8500-4422-206	Transfers Out-City Staff Costs	589	0	0

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Internal Transfers		**671**	**281**	**371**
8500	**Transfers**	**671**	**281**	**371**
242	**L&L Dist Z1 - Tract 5075**	**3,178**	**2,682**	**2,293**
L&L Dist Z1 - Tract 5076				
Landscape & Lighting				
243-4430-0021-223	Street Light Maintenance	0	0	127
243-4430-0021-494	District Administration	52	429	47
Services		**52**	**429**	**174**
4430	**Landscape & Lighting**	**52**	**429**	**174**
Transfers				
243-8500-4208-101	Transfers Out - GF Admin	70	243	35
Internal Transfers		**70**	**243**	**35**
8500	**Transfers**	**70**	**243**	**35**
243	**L&L Dist Z1 - Tract 5076**	**122**	**672**	**209**
L&L Dist Z1 - Tract 5099				
Landscape & Lighting				
244-4430-0013-123	Worker's Compensation	0	656	1,000
Personnel Services		**0**	**656**	**1,000**
244-4430-0031-302	Landscape Electric	320	312	330
244-4430-0031-322	Water	22,714	20,465	26,517
Materials & Supplies		**23,034**	**20,777**	**26,847**
244-4430-0021-223	Street Light Maintenance	7,621	9,186	8,602
244-4430-0021-231	Tree Maintenance Program	4,208	0	4,500
244-4430-0021-261	Landscape Contract	18,086	17,712	16,514
244-4430-0021-494	District Administration	856	3,497	1,371
Services		**30,770**	**30,395**	**30,987**
4430	**Landscape & Lighting**	**53,804**	**51,828**	**58,834**
Transfers				
244-8500-4208-101	Transfers Out - GF Admin	1,688	5,720	9,714

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
244-8500-4422-206	Transfers Out-City Staff Costs	12,197	4,978	3,314
Internal Transfers		**13,885**	**10,698**	**13,028**
8500	**Transfers**	**13,885**	**10,698**	**13,028**
244	**L&L Dist Z1 - Tract 5099**	**67,689**	**62,526**	**71,862**
L&L Dist Z1 - Tract 5160				
Landscape & Lighting				
245-4430-0031-302	Landscape Electric	1,132	1,138	1,179
245-4430-0031-322	Water	29,072	19,308	27,110
Materials & Supplies		**30,204**	**20,446**	**28,289**
245-4430-0021-223	Street Light Maintenance	5,918	7,134	7,027
245-4430-0021-231	Tree Maintenance Program	1,813	0	0
245-4430-0021-261	Landscape Contract	19,796	17,029	16,853
245-4430-0021-494	District Administration	802	9,731	1,277
Services		**28,329**	**33,894**	**25,157**
4430	**Landscape & Lighting**	**58,533**	**54,340**	**53,446**
Transfers				
245-8500-4208-101	Transfers Out - GF Admin	1,570	5,353	10,581
Internal Transfers		**1,570**	**5,353**	**10,581**
8500	**Transfers**	**1,570**	**5,353**	**10,581**
245	**L&L Dist Z1 - Tract 5160**	**60,103**	**59,692**	**64,027**
L&L Dist Z1 - Tract 5335				
Landscape & Lighting				
246-4430-0013-123	Worker's Compensation	0	176	250
Personnel Services		**0**	**176**	**250**
246-4430-0031-302	Landscape Electric	314	306	324
246-4430-0031-322	Water	639	617	845
Materials & Supplies		**954**	**923**	**1,169**
246-4430-0021-223	Street Light Maintenance	1,702	2,052	2,342
246-4430-0021-231	Tree Maintenance Program	1,560	0	1,500
246-4430-0021-261	Landscape Contract	2,957	2,912	3,048

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
246-4430-0021-494	District Administration	241	947	350
Services		**6,461**	**5,912**	**7,240**
4430	**Landscape & Lighting**	**7,414**	**7,011**	**8,659**
Transfers				
246-8500-4208-101	Transfers Out - GF Admin	454	1,545	1,253
246-8500-4422-206	Transfers Out-City Staff Costs	3,281	1,339	891
Internal Transfers		**3,735**	**2,884**	**2,144**
8500	**Transfers**	**3,735**	**2,884**	**2,144**
246	**L&L Dist Z1 - Tract 5335**	**11,149**	**9,895**	**10,803**
L&L Dist Z1 - Tract 5304				
Landscape & Lighting				
247-4430-0013-123	Worker's Compensation	0	285	350
Personnel Services		**0**	**285**	**350**
247-4430-0031-302	Landscape Electric	44	0	0
247-4430-0031-322	Water	6,130	4,081	5,974
Materials & Supplies		**6,174**	**4,081**	**5,974**
247-4430-0021-223	Street Light Maintenance	3,162	3,811	3,535
247-4430-0021-231	Tree Maintenance Program	3,134	0	3,500
247-4430-0021-261	Landscape Contract	2,215	2,181	1,418
247-4430-0021-494	District Administration	380	1,525	562
Services		**8,891**	**7,517**	**9,015**
4430	**Landscape & Lighting**	**15,064**	**11,883**	**15,339**
Transfers				
247-8500-4208-101	Transfers Out - GF Admin	734	2,490	2,128
247-8500-4422-206	Transfers Out-City Staff Costs	5,299	2,163	1,440
Internal Transfers		**6,033**	**4,653**	**3,568**
8500	**Transfers**	**6,033**	**4,653**	**3,568**
247	**L&L Dist Z1 - Tract 5304**	**21,098**	**16,536**	**18,907**
L&L Dist Z1 - Tract 5353				

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Landscape & Lighting				
248-4430-0021-223	Street Light Maintenance	0	0	256
248-4430-0021-494	District Administration	641	2,648	911
Services		**641**	**2,648**	**1,167**
4430	**Landscape & Lighting**	**641**	**2,648**	**1,167**
Transfers				
248-8500-4208-101	Transfers Out - GF Admin	1,281	4,341	198
Internal Transfers		**1,281**	**4,341**	**198**
8500	**Transfers**	**1,281**	**4,341**	**198**
248	**L&L Dist Z1 - Tract 5353**	**1,922**	**6,990**	**1,365**
L&L Dist Z1 - Tract 4005				
Landscape & Lighting				
249-4430-0031-302	Landscape Electric	310	302	319
249-4430-0031-322	Water	458	417	489
Materials & Supplies		**768**	**719**	**808**
249-4430-0021-261	Landscape Contract	864	851	875
249-4430-0021-494	District Administration	446	5,506	638
Services		**1,310**	**6,356**	**1,513**
4430	**Landscape & Lighting**	**2,078**	**7,076**	**2,321**
Transfers				
249-8500-4208-101	Transfers Out - GF Admin	897	3,041	426
Internal Transfers		**897**	**3,041**	**426**
8500	**Transfers**	**897**	**3,041**	**426**
249	**L&L Dist Z1 - Tract 4005**	**2,975**	**10,117**	**2,747**
L&L Dist Z3 - Lights				
Landscape & Lighting				
252-4430-0021-223	Street Light Maintenance	3,648	4,398	5,111
252-4430-0021-494	District Administration	132	660	264
Services		**3,780**	**5,058**	**5,375**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
4430	**Landscape & Lighting**	**3,780**	**5,058**	**5,375**
Transfers				
252-8500-4208-101	Transfers Out - GF Admin	320	1,089	1,176
Internal Transfers		**320**	**1,089**	**1,176**
8500	**Transfers**	**320**	**1,089**	**1,176**
252	**L&L Dist Z3 - Lights**	**4,100**	**6,146**	**6,551**
L&L Dist Z3 - Trees				
Landscape & Lighting				
253-4430-0013-123	Worker's Compensation	0	131	250
Personnel Services		**0**	**131**	**250**
253-4430-0021-231	Tree Maintenance Program	0	0	1,500
253-4430-0021-494	District Administration	115	487	215
Services		**115**	**487**	**1,715**
4430	**Landscape & Lighting**	**115**	**618**	**1,965**
Transfers				
253-8500-4208-101	Transfers Out - GF Admin	210	715	69
253-8500-4422-206	Transfers Out-City Staff Costs	1,514	996	411
Internal Transfers		**1,724**	**1,711**	**480**
8500	**Transfers**	**1,724**	**1,711**	**480**
253	**L&L Dist Z3 - Trees**	**1,839**	**2,329**	**2,445**
L&L Dist Z3 - DP 02-05				
Landscape & Lighting				
254-4430-0013-123	Worker's Compensation	0	5	0
Personnel Services		**0**	**5**	**0**
254-4430-0021-223	Street Light Maintenance	1,621	1,954	0
254-4430-0021-494	District Administration	6	688	155
Services		**1,627**	**2,642**	**155**
4430	**Landscape & Lighting**	**1,627**	**2,647**	**155**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers				
254-8500-4208-101	Transfers Out - GF Admin	437	1,485	26
254-8500-4422-206	Transfers Out-City Staff Costs	0	34	857
Internal Transfers		**437**	**1,519**	**883**
8500	**Transfers**	**437**	**1,519**	**883**
254	**L&L Dist Z3 - DP 02-05**	**2,064**	**4,166**	**1,038**
L&L Dist Z3 - CUP 97.5				
Landscape & Lighting				
255-4430-0013-123	Worker's Compensation	0	9	0
Personnel Services		**0**	**9**	**0**
255-4430-0021-223	Street Light Maintenance	243	293	256
255-4430-0021-231	Tree Maintenance Program	0	0	500
255-4430-0021-494	District Administration	19	53	16
Services		**262**	**346**	**772**
4430	**Landscape & Lighting**	**262**	**355**	**772**
Transfers				
255-8500-4208-101	Transfers Out - GF Admin	23	85	68
255-8500-4422-206	Transfers Out-City Staff Costs	0	69	45
Internal Transfers		**23**	**154**	**113**
8500	**Transfers**	**23**	**154**	**113**
255	**L&L Dist Z3 - CUP 97.5**	**285**	**509**	**885**
L&L Dist Z3 - DP 01-18				
Landscape & Lighting				
256-4430-0013-123	Worker's Compensation	0	43	50
Personnel Services		**0**	**43**	**50**
256-4430-0021-223	Street Light Maintenance	162	195	0
256-4430-0021-494	District Administration	6	24	10
Services		**168**	**220**	**10**
4430	**Landscape & Lighting**	**168**	**263**	**60**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers				
256-8500-4208-101	Transfers Out - GF Admin	12	43	2
256-8500-4422-206	Transfers Out-City Staff Costs	84	334	323
Internal Transfers		**96**	**377**	**325**
8500	**Transfers**	**96**	**377**	**325**
256	**L&L Dist Z3 - DP 01-18**	**264**	**640**	**385**
L&L Dist Z3 - DP 00-16				
Landscape & Lighting				
257-4430-0013-123	Worker's Compensation	0	5	0
Personnel Services		**0**	**5**	**0**
257-4430-0021-223	Street Light Maintenance	0	0	127
257-4430-0021-231	Tree Maintenance Program	0	0	500
257-4430-0021-494	District Administration	6	24	9
Services		**6**	**24**	**636**
4430	**Landscape & Lighting**	**6**	**29**	**636**
Transfers				
257-8500-4208-101	Transfers Out - GF Admin	12	43	27
257-8500-4422-206	Transfers Out-City Staff Costs	84	34	23
Internal Transfers		**96**	**77**	**50**
8500	**Transfers**	**96**	**77**	**50**
257	**L&L Dist Z3 - DP 00-16**	**102**	**106**	**686**
L&L Dist Z3 - DP 01-03				
Landscape & Lighting				
258-4430-0021-223	Street Light Maintenance	0	0	127
258-4430-0021-494	District Administration	6	24	8
Services		**6**	**24**	**135**
4430	**Landscape & Lighting**	**6**	**24**	**135**
Transfers				
258-8500-4208-101	Transfers Out - GF Admin	12	43	26

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Internal Transfers		**12**	**43**	**26**
8500	**Transfers**	**12**	**43**	**26**
258	**L&L Dist Z3 - DP 01-03**	**18**	**67**	**161**
L&L Dist Z4 - DP 02-08				
Landscape & Lighting				
259-4430-0021-223	Street Light Maintenance	486	586	298
259-4430-0021-231	Tree Maintenance Program	0	0	500
259-4430-0021-494	District Administration	12	48	17
Services		**498**	**634**	**815**
4430	**Landscape & Lighting**	**498**	**634**	**815**
Transfers				
259-8500-4208-101	Transfers Out - GF Admin	23	85	64
Internal Transfers		**23**	**85**	**64**
8500	**Transfers**	**23**	**85**	**64**
259	**L&L Dist Z4 - DP 02-08**	**521**	**719**	**879**
L&L Dist Z5 - Tr 5785				
Landscape & Lighting				
261-4430-0031-322	Water	0	0	0
Materials & Supplies		**0**	**0**	**0**
261-4430-0021-223	Street Light Maintenance	1,946	2,345	2,086
261-4430-0021-261	Landscape Contract	0	0	404
261-4430-0021-494	District Administration	17	503	147
Services		**1,963**	**2,848**	**2,637**
4430	**Landscape & Lighting**	**1,963**	**2,848**	**2,637**
Transfers				
261-8500-4208-101	Transfers Out - GF Admin	311	1,057	784
Internal Transfers		**311**	**1,057**	**784**
8500	**Transfers**	**311**	**1,057**	**784**

Expenditure Detail - by Fund and Department

Public Works

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
261	**L&L Dist Z5 - Tr 5785**	**2,274**	**3,905**	**3,421**
Storm Drain - Dist 1				
Storm Drain				
275-4431-0013-123	Worker's Compensation	0	472	0
Personnel Services		**0**	**472**	**0**
275-4431-0031-326	Storm Drain Cleaning	0	0	2,900
275-4431-0031-358	Maint & Svcing SD Facilities	0	0	8,600
Materials & Supplies		**0**	**0**	**11,500**
275-4431-0021-494	District Administration	1,337	978	1,557
Services		**1,337**	**978**	**1,557**
4431	**Storm Drain**	**1,337**	**1,450**	**13,057**
Transfers				
275-8500-4208-101	Transfers Out - GF Admin	2,650	3,809	3,676
275-8500-4422-207	Transfers Out-City Staff Costs	5,805	3,798	3,134
275-8500-4536-702	Transfers Out - FD 702	3,932	1,355	1,470
Internal Transfers		**12,387**	**8,962**	**8,280**
8500	**Transfers**	**12,387**	**8,962**	**8,280**
275	**Storm Drain - Dist 1**	**13,723**	**10,411**	**21,337**
Storm Drain - Dist 1A				
Storm Drain				
276-4431-0013-123	Worker's Compensation	0	61	100
Personnel Services		**0**	**61**	**100**
276-4431-0031-326	Storm Drain Cleaning	0	0	400
276-4431-0031-358	Maint & Svcing SD Facilities	0	0	1,160
Materials & Supplies		**0**	**0**	**1,560**
276-4431-0021-494	District Administration	180	132	208
Services		**180**	**132**	**208**
4431	**Storm Drain**	**180**	**193**	**1,868**
Transfers				

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
276-8500-4208-101	Transfers Out - GF Admin	341	498	474
276-8500-4422-207	Transfers Out-City Staff Costs	748	489	404
276-8500-4536-702	Transfers Out - FD 702	499	175	189
Internal Transfers		**1,588**	**1,162**	**1,067**
8500	**Transfers**	**1,588**	**1,162**	**1,067**
276	**Storm Drain - Dist 1A**	**1,768**	**1,354**	**2,935**
Storm Drain - Dist 3				
Storm Drain				
277-4431-0013-123	Worker's Compensation	0	332	600
Personnel Services		**0**	**332**	**600**
277-4431-0031-326	Storm Drain Cleaning	0	0	1,000
277-4431-0031-368	Sespe Creek Outlet Maintenance	0	0	1,200
Materials & Supplies		**0**	**0**	**2,200**
277-4431-0021-391	Biofilter Areas Maintenance	1,460	1,438	1,518
277-4431-0021-494	District Administration	1,108	830	1,266
Services		**2,568**	**2,268**	**2,784**
4431	**Storm Drain**	**2,568**	**2,601**	**5,584**
Transfers				
277-8500-4208-101	Transfers Out - GF Admin	1,868	2,838	2,591
277-8500-4422-207	Transfers Out-City Staff Costs	4,091	2,676	2,209
277-8500-4536-702	Transfers Out - FD 702	2,590	955	1,036
Internal Transfers		**8,549**	**6,469**	**5,836**
8500	**Transfers**	**8,549**	**6,469**	**5,836**
277	**Storm Drain - Dist 3**	**11,117**	**9,070**	**11,420**
Storm Drain - Dist 4				
Storm Drain				
278-4431-0013-123	Worker's Compensation	0	280	600
Personnel Services		**0**	**280**	**600**
278-4431-0031-326	Storm Drain Cleaning	0	0	1,280

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Materials & Supplies		**0**	**0**	**1,280**
278-4431-0031-354	Catch Basin Cleaning	0	0	2,900
278-4431-0021-391	Biofilter Areas Maintenance	1,205	1,186	1,253
278-4431-0021-494	District Administration	1,073	826	1,192
Services		**2,278**	**2,013**	**5,345**
4431	**Storm Drain**	**2,278**	**2,293**	**7,225**
Transfers				
278-8500-0000-509	Transfers Out - FD 509	24,285	24,285	24,285
278-8500-4208-101	Transfers Out - GF Admin	1,574	2,520	2,183
278-8500-4422-207	Transfers Out-City Staff Costs	3,448	2,256	1,862
278-8500-4536-702	Transfers Out - FD 702	2,308	805	873
Internal Transfers		**31,615**	**29,866**	**29,203**
8500	**Transfers**	**31,615**	**29,866**	**29,203**
278	**Storm Drain - Dist 4**	**33,893**	**32,159**	**36,428**
Storm Drain - Dist 5				
Storm Drain				
279-4431-0013-123	Worker's Compensation	0	120	200
Personnel Services		**0**	**120**	**200**
279-4431-0031-326	Storm Drain Cleaning	0	0	1,200
Materials & Supplies		**0**	**0**	**1,200**
279-4431-0031-354	Catch Basin Cleaning	0	0	4,600
279-4431-0021-397	Levee Face Vegetation Maint	1,314	1,294	1,368
279-4431-0021-494	District Administration	937	777	1,085
Services		**2,251**	**2,071**	**7,053**
4431	**Storm Drain**	**2,251**	**2,191**	**8,453**
Transfers				
279-8500-0000-510	Transfers Out - 510	11,780	11,780	11,780
279-8500-4208-101	Transfers Out - GF Admin	694	1,538	962
279-8500-4422-207	Transfers Out-City Staff Costs	1,520	994	820
279-8500-4536-702	Transfers Out - FD 702	1,019	355	385

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Internal Transfers		**15,013**	**14,667**	**13,947**
8500	**Transfers**	**15,013**	**14,667**	**13,947**
279	**Storm Drain - Dist 5**	**17,264**	**16,858**	**22,400**
Storm Drain - Dist 6				
Storm Drain				
280-4431-0021-494	District Administration	988	782	1,092
Services		**988**	**782**	**1,092**
4431	**Storm Drain**	**988**	**782**	**1,092**
Transfers				
280-8500-4208-101	Transfers Out - GF Admin	1,174	2,052	1,628
280-8500-4422-207	Transfers Out-City Staff Costs	2,571	0	0
280-8500-4536-702	Transfers Out - FD 702	12	0	0
Internal Transfers		**3,757**	**2,052**	**1,628**
8500	**Transfers**	**3,757**	**2,052**	**1,628**
280	**Storm Drain - Dist 6**	**4,746**	**2,835**	**2,720**
Storm Drain - Dist 7A				
Storm Drain				
281-4431-0021-494	District Administration	16	12	22
Services		**16**	**12**	**22**
4431	**Storm Drain**	**16**	**12**	**22**
Transfers				
281-8500-4208-101	Transfers Out - GF Admin	428	421	596
281-8500-4422-207	Transfers Out-City Staff Costs	941	0	0
281-8500-4536-702	Transfers Out - FD 702	915	220	237
Internal Transfers		**2,284**	**641**	**833**
8500	**Transfers**	**2,284**	**641**	**833**
281	**Storm Drain - Dist 7A**	**2,300**	**653**	**855**
Storm Drain - Dist 7B				

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Storm Drain				
282-4431-0013-123	Worker's Compensation	0	8	25
Personnel Services		**0**	**8**	**25**
282-4431-0031-393	Detentin Basin/Wetlands Rehab	0	0	95
Materials & Supplies		**0**	**0**	**95**
282-4431-0021-494	District Administration	22	16	28
Services		**22**	**16**	**28**
4431	**Storm Drain**	**22**	**24**	**148**
Transfers				
282-8500-0000-513	Transfers Out - FD 513	510	510	510
282-8500-4208-101	Transfers Out - GF Admin	43	57	59
282-8500-4422-207	Transfers Out-City Staff Costs	93	61	50
282-8500-4536-702	Transfers Out - FD 702	165	22	24
Internal Transfers		**811**	**650**	**643**
8500	**Transfers**	**811**	**650**	**643**
282	**Storm Drain - Dist 7B**	**833**	**674**	**791**
Storm Drain - Dist 7C				
Storm Drain				
283-4431-0013-123	Worker's Compensation	0	1,214	1,800
Personnel Services		**0**	**1,214**	**1,800**
283-4431-0031-326	Storm Drain Cleaning	0	0	3,350
283-4431-0031-393	Detentin Basin/Wetlands Rehab	0	0	15,290
Materials & Supplies		**0**	**0**	**18,640**
283-4431-0021-494	District Administration	1,021	744	1,556
Services		**1,021**	**744**	**1,556**
4431	**Storm Drain**	**1,021**	**1,957**	**21,996**
Transfers				
283-8500-0000-514	Transfers Out - FD 514	97,320	97,320	97,320
283-8500-4208-101	Transfers Out - GF Admin	6,828	7,256	9,470
283-8500-4422-207	Transfers Out-City Staff Costs	14,954	9,784	8,075

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
283-8500-4536-702	Transfers Out - FD 702	11,017	3,491	3,786
Internal Transfers		**130,119**	**117,851**	**118,651**
8500	**Transfers**	**130,119**	**117,851**	**118,651**
283	**Storm Drain - Dist 7C**	**131,141**	**119,808**	**140,647**
Total	**Special Assessment Fund**	**605,692**	**568,703**	**684,992**

Expenditure Detail - by Fund and Department

Public Works

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Enterprise Fund				
Sewer				
Sewer Administration				
301-4638-0011-111	Full Time Salaries	69,260	83,695	156,756
301-4638-0011-112	Part Time Salaries	4,798	1,434	1,500
301-4638-0011-113	Overtime Pay	0	15	0
301-4638-0011-114	Education Pay	240	239	701
301-4638-0012-118	Retirement	12,313	6,862	18,195
301-4638-0012-119	GASB 68 Pension Expense	(4,253)	20,000	24,600
301-4638-0013-122	FICA - Social Security	5,308	5,895	12,702
301-4638-0013-123	Worker's Compensation	1,864	1,989	14,494
301-4638-0013-124	Unemployment Insurance	535	595	600
301-4638-0014-126	Cafeteria Plan	12,757	11,335	17,949
301-4638-0014-127	Medical Insurance	1,078	948	9,763
301-4638-0014-128	Dental Insurance	659	586	1,882
301-4638-0014-129	Vision Insurance	89	79	217
301-4638-0014-130	Life Insurance/ltd	384	376	873
301-4638-0014-131	Uniforms/boots	0	0	1,182
301-4638-0014-132	Deferred Comp	409	392	500
301-4638-0014-133	Mileage Reimbursement	905	794	1,683
Personnel Services		**106,347**	**135,234**	**263,598**
301-4638-0031-303	Dues & Subscriptions	0	500	500
301-4638-0031-304	Meetings & Travel	20	500	500
301-4638-0031-305	Postage/Delivery	17,998	22,549	26,265
301-4638-0031-306	Printing/Advertising	2,090	590	2,200
301-4638-0031-307	Office Supplies	0	500	500
301-4638-0031-311	Credit Card Expense	33,179	30,449	35,000
301-4638-0031-375	Bad Debt Expense	(11,523)	0	0
301-4638-0031-390	Furniture & Equipment	0	1,614	4,000
Materials & Supplies		**41,764**	**56,702**	**68,965**
301-4212-0021-206	Computer Support/Web	7,314	11,988	0
301-4212-0021-281	Software Management	21,807	0	0
301-4638-0021-201	Contract Legal Services	8,026	892	15,000
301-4638-0021-206	Computer Support/Web	30	2,000	2,000

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
301-4638-0021-212	Liab & Prop Insurance/Bonds	100,375	101,760	82,765
301-4638-0021-245	Contract Services	5,242	38,679	22,000
301-4638-0021-248	Annual DBO Audit-Report	34,050	30,491	35,000
301-4638-0021-269	Computer Maintenance	0	2,000	2,000
301-4638-0021-281	Software Systems	3,600	5,318	4,500
Services		**180,444**	**193,128**	**163,265**
4638	**Sewer Administration**	**328,554**	**385,064**	**495,828**
Sewer Collection System				
301-4639-0011-111	Full Time Salaries	15,979	12,808	23,694
301-4639-0011-113	Overtime Pay	52	115	100
301-4639-0011-114	Education Pay	410	374	0
301-4639-0011-116	Stand-By Pay	325	246	500
301-4639-0012-118	Retirement	3,853	1,621	3,024
301-4639-0012-119	GASB 68 Pension Expense	0	4,000	4,900
301-4639-0013-122	FICA - Social Security	1,371	977	1,534
301-4639-0013-123	Worker's Compensation	716	539	3,316
301-4639-0013-124	Unemployment Insurance	128	91	100
301-4639-0014-126	Cafeteria Plan	3,419	2,038	2,832
301-4639-0014-127	Medical Insurance	385	235	2,605
301-4639-0014-128	Dental Insurance	175	105	222
301-4639-0014-129	Vision Insurance	24	14	29
301-4639-0014-130	Life Insurance/ltd	81	50	98
301-4639-0014-131	Uniforms/boots	177	122	1,515
Personnel Services		**27,096**	**23,336**	**44,469**
301-4639-0031-309	Supplies & Materials	1,348	3,000	3,000
301-4639-0031-313	Sewer/Reclaimed Water Atlas	0	2,500	2,500
301-4639-0031-371	Emergency Cleanup	4,295	5,000	5,000
Materials & Supplies		**5,642**	**10,500**	**10,500**
301-4639-0021-297	GIS Data Base/Mapping	633	5,000	5,000
Services		**633**	**5,000**	**5,000**
301-4639-0051-502	Sewer Manholes	0	0	45,000
Capital Outlay		**0**	**0**	**45,000**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
4639	**Sewer Collection System**	**33,371**	**38,836**	**104,969**
Sewer Treatment & Disposal				
301-4640-0031-302	Electricity	274,841	222,403	270,300
301-4640-0031-308	Vehicle/Equipment Maintenance	0	5,000	5,000
301-4640-0031-335	Recycled Water Line Maint.	4,478	1,367	10,000
Materials & Supplies		**279,319**	**228,770**	**285,300**
301-4640-0021-241	RWQCB/WDR Permit-OMI	48,826	50,659	35,000
301-4640-0021-245	Contract Services	300	0	0
301-4640-0021-246	Effluent Disposal O&M	0	15,000	15,000
301-4640-0021-249	Spill, Prevent, Control Plan	9,150	4,000	4,000
301-4640-0021-255	APCD permit	551	0	600
301-4640-0021-258	Plant Contract	1,390,565	1,443,324	1,457,141
301-4640-0021-259	Biosolids Disposal	100,914	98,427	110,745
301-4640-0021-261	WWTP Site Maint Mitigation	4,714	3,135	10,000
301-4640-0021-263	Fac/Equip R&R Charge Non-Memb	0	182,761	184,450
301-4640-0021-264	Water Softener Buy-Back Prog	650	2,000	2,000
301-4640-0021-265	Ground Wtr Monitor Well Test	9,776	8,418	10,300
301-4640-0021-267	Portable Toilet Admin Fee	12,506	32,512	30,000
Services		**1,577,953**	**1,840,236**	**1,859,236**
301-4640-0051-570	WWTP Capital	27,388	0	0
Capital Outlay		**27,388**	**0**	**0**
4640	**Sewer Treatment & Disposal**	**1,884,659**	**2,069,006**	**2,144,536**
2007 Water Recycling Bonds				
301-7209-0085-861	Principal Pymt-2007 Wrt Recycl	700,000	735,000	770,000
301-7209-0085-862	2007 Water Recycle Bond Int	2,682,329	2,705,956	2,671,000
301-7209-0085-863	Trustee Chgs-2007 Wtr Recycle	2,190	2,630	2,500
301-7209-0085-864	Admin Chrgs-2007 Wtr Recycle	(4,057)	1,000	1,000
Debt Service		**3,380,462**	**3,444,586**	**3,444,500**
7209	**2007 Water Recycling Bonds**	**3,380,462**	**3,444,586**	**3,444,500**
Transfers				
301-8500-0000-503	Transfer Out-Sewer Capital Res	0	355,219	356,200
301-8500-4207-101	Transfer Out - GF	92,490	106,521	127,826

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
301-8500-7401-805	Transfer-Out	94,697	0	0
Internal Transfers		**187,187**	**461,740**	**484,026**
8500	**Transfers**	**187,187**	**461,740**	**484,026**
301	**Sewer**	**5,814,234**	**6,399,232**	**6,673,858**
Water				
Water Administration				
302-4847-0011-111	Full Time Salaries	179,184	191,563	152,449
302-4847-0011-112	Part Time Salaries	5,463	1,519	1,500
302-4847-0011-113	Overtime Pay	0	60	150
302-4847-0011-114	Education Pay	415	413	349
302-4847-0012-118	Retirement	29,779	13,542	10,394
302-4847-0012-119	GASB 68 Pension Expense	(23,651)	30,000	36,900
302-4847-0013-122	FICA - Social Security	13,548	12,783	10,900
302-4847-0013-123	Worker's Compensation	5,039	4,637	14,344
302-4847-0013-124	Unemployment Insurance	1,387	1,332	1,400
302-4847-0014-126	Cafeteria Plan	28,489	22,439	15,916
302-4847-0014-127	Medical Insurance	2,621	2,036	351
302-4847-0014-128	Dental Insurance	1,470	1,151	1,039
302-4847-0014-129	Vision Insurance	199	156	223
302-4847-0014-130	Life Insurance/ltd	974	875	884
302-4847-0014-132	Deferred Comp	1,330	1,274	1,200
302-4847-0014-133	Mileage Reimbursement	2,901	2,321	1,857
Personnel Services		**249,149**	**286,101**	**249,857**
302-4847-0031-301	Communications	11,203	11,034	8,500
302-4847-0031-302	Electricity	0	600	1,200
302-4847-0031-307	Office Supplies	0	10	100
302-4847-0031-311	Misc. Expense	359	881	750
302-4847-0031-310	Misc. Expense - Software	0	650	650
302-4847-0031-318	Training Expense	259	47	2,000
302-4847-0031-322	Water	7,085	837	9,240
302-4847-0031-390	Furniture & Equipment	423	3,519	5,000
302-4847-0031-391	El Nino Preparedness	0	5,780	0
Materials & Supplies		**19,329**	**23,359**	**27,440**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
302-4207-0021-300	Collection Expense	44	0	0
302-4212-0021-206	Computer Support/Web	7,314	11,988	12,000
302-4212-0021-281	Software Management	21,807	0	0
302-4847-0021-201	Contract Legal Services	2,426	4,361	5,000
302-4847-0021-212	Liab & Prop Insurance/Bonds	84,374	86,029	69,970
302-4847-0021-245	Contract Services	0	51,650	75,000
302-4847-0021-269	Computer Maintenance	204	215	2,500
302-4847-0021-281	Software Systems	0	2,500	4,500
302-4847-0021-289	Special Projects	0	500	1,500
Services		**116,170**	**157,243**	**170,470**
302-4847-0051-580	Computer	2,743	478	2,500
Capital Outlay		**2,743**	**478**	**2,500**
302-4847-8500-453	Transfer To Well Improvements	0	60,000	0
Internal Transfers		**0**	**60,000**	**0**
4847	**Water Administration**	**387,390**	**527,181**	**450,267**
Water Pumping				
302-4848-0011-111	Full Time Salaries	43,569	44,933	43,815
302-4848-0011-113	Overtime Pay	521	808	1,400
302-4848-0011-114	Education Pay	2,270	2,316	1,773
302-4848-0011-116	Stand-By Pay	1,023	1,249	7,000
302-4848-0012-118	Retirement	11,324	5,781	6,624
302-4848-0012-119	GASB 68 Pension Expense	0	7,776	2,500
302-4848-0013-122	FICA - Social Security	4,055	3,859	3,488
302-4848-0013-123	Worker's Compensation	2,151	2,277	7,719
302-4848-0013-124	Unemployment Insurance	368	360	350
302-4848-0014-126	Cafeteria Plan	9,178	8,045	8,170
302-4848-0014-127	Medical Insurance	568	512	1,487
302-4848-0014-128	Dental Insurance	469	412	450
302-4848-0014-129	Vision Insurance	64	56	59
302-4848-0014-130	Life Insurance/ltd	220	195	203
302-4848-0014-131	Uniforms/boots	475	472	897
Personnel Services		**76,256**	**79,050**	**85,935**
302-4848-0031-301	Communications	3,876	5,400	1,000

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
302-4848-0031-302	Electricity	157,946	122,002	117,300
302-4848-0031-303	Dues & Subscriptions	1,500	1,879	6,000
302-4848-0031-308	Vehicle/Equipment Maintenance	1,705	179	1,500
302-4848-0031-309	Supplies & Materials	469	184	1,000
302-4848-0031-318	Training Expense	124	260	2,000
302-4848-0031-332	Well Supplies & Materials	7,565	1,014	13,000
302-4848-0031-333	Chemicals & Gases	18,379	16,549	22,000
302-4848-0031-389	Generator Maint.	6,097	7,729	6,000
Materials & Supplies		**197,661**	**155,196**	**169,800**
302-4848-0021-207	Well Maintenance	14,566	7,294	5,000
302-4848-0021-238	Permits & Fees	8,687	9,787	10,500
302-4848-0021-265	Pumping Tax	277,126	277,108	293,000
302-4848-0021-266	Laboratory Work	9,085	19,008	20,000
302-4848-0021-267	Scada Maintenance	20,236	10,532	20,000
302-4848-0021-277	Cathotic System Mtnc.	5,847	7,000	7,000
302-4848-0021-279	Pump Efficiency Test	0	1,800	1,800
302-4848-0021-286	NPDES Permit/Well Mtnc	0	1,359	6,000
302-4848-0021-287	CFD #1 Tax	0	3,239	3,000
Services		**335,547**	**337,127**	**366,300**
4848	**Water Pumping**	**609,464**	**571,373**	**622,035**
Water Delivery System				
302-4850-0011-111	Full Time Salaries	93,814	141,651	156,562
302-4850-0011-113	Overtime Pay	773	1,877	2,000
302-4850-0011-114	Education Pay	2,126	2,116	1,573
302-4850-0011-116	Stand-By Pay	3,096	3,929	4,000
302-4850-0012-118	Retirement	22,530	16,217	14,314
302-4850-0012-119	GASB 68 Pension Expense	0	25,242	9,800
302-4850-0013-122	FICA - Social Security	8,458	11,238	10,859
302-4850-0013-123	Worker's Compensation	4,482	5,769	18,917
302-4850-0013-124	Unemployment Insurance	784	1,051	1,000
302-4850-0014-126	Cafeteria Plan	24,203	26,793	24,231
302-4850-0014-127	Medical Insurance	2,467	2,846	7,325
302-4850-0014-128	Dental Insurance	1,264	1,392	1,425
302-4850-0014-129	Vision Insurance	171	189	189

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
302-4850-0014-130	Life Insurance/ltd	542	629	596
302-4850-0014-131	Uniforms/boots	1,259	1,424	1,875
302-4850-0014-133	Mileage Reimbursement	0	229	250
Personnel Services		**165,969**	**242,592**	**254,915**
302-4850-0031-308	Vehicle/Equipment Maintenance	5,909	2,381	8,000
302-4850-0031-309	Supplies & Materials	254	378	500
302-4850-0031-318	Training Expense	2,341	1,203	4,500
302-4850-0031-329	Fuel	9,960	4,666	8,000
302-4850-0031-335	Pipeline Mtnc	13,682	20,600	16,000
302-4850-0031-336	Reservoir Mtnc	12,600	5,318	200
302-4850-0031-337	Meter Mtnc	15,132	17,727	15,000
302-4850-0031-338	Hydrant Mtnc	1,832	2,554	8,000
302-4850-0031-339	Backflow Prevention Mtnc	5,570	8,555	6,000
302-4850-0031-359	Small Tools	3,950	94	4,000
302-4850-0031-371	Water Emergency Supplies	668	1,000	1,000
Materials & Supplies		**71,897**	**64,477**	**71,200**
302-4850-0021-238	Permits & Fees	551	668	500
302-4850-0021-245	Contract Services	35,632	1,054	48,500
302-4850-0021-257	IRWMP Contirbution	3,000	3,545	3,000
302-4850-0021-263	Large Water System Fee	3,917	4,096	12,000
302-4850-0021-264	Underground Alert	366	344	500
302-4850-0021-268	Cross Connection Maintenance	1,328	2,527	3,000
302-4850-0021-278	Water Pavement Patch	19,821	11,724	20,000
302-4850-0021-280	Backflow Device Test	2,954	6,623	6,110
302-4850-0021-297	GIS Data Base/Mapping	633	5,909	5,000
Services		**68,202**	**36,490**	**98,610**
302-4850-0051-504	Pressure Zone Maintenance	315	1,500	1,500
302-4850-0051-519	Fire Hydrant Replacement	11,379	15,250	30,240
302-4850-0051-533	Water Valve Replacement	0	7,500	10,000
Capital Outlay		**11,694**	**24,250**	**41,740**
4850	**Water Delivery System**	**317,762**	**367,809**	**466,465**
Water Billing				
302-4851-0011-111	Full Time Salaries	106,053	129,271	180,069

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
302-4851-0011-112	Part Time Salaries	9,519	2,953	3,000
302-4851-0011-113	Overtime Pay	415	1,712	2,000
302-4851-0011-114	Education Pay	1,537	1,530	1,649
302-4851-0011-116	Stand-By Pay	2,462	3,250	5,000
302-4851-0012-118	Retirement	26,276	13,131	16,250
302-4851-0012-119	GASB 68 Pension Expense	0	25,000	30,700
302-4851-0013-122	FICA - Social Security	9,931	10,887	12,086
302-4851-0013-123	Worker's Compensation	4,379	5,156	16,160
302-4851-0013-124	Unemployment Insurance	928	1,018	1,500
302-4851-0014-126	Cafeteria Plan	32,869	31,164	33,399
302-4851-0014-127	Medical Insurance	3,107	2,993	13,139
302-4851-0014-128	Dental Insurance	1,700	1,609	2,029
302-4851-0014-129	Vision Insurance	230	218	302
302-4851-0014-130	Life Insurance/ltd	703	668	718
302-4851-0014-131	Uniforms/boots	923	1,018	979
Personnel Services		**201,033**	**231,578**	**318,981**
302-4851-0031-304	Meetings & Travel	0	0	1,000
302-4851-0031-305	Postage/Delivery	7,098	9,041	7,600
302-4851-0031-306	Printing/Advertising	824	658	1,800
302-4851-0031-307	Office Supplies	0	150	150
302-4851-0031-308	Vehicle/Equipment Maintenance	4,982	1,608	5,000
302-4851-0031-309	Supplies & Materials	384	73	500
302-4851-0031-311	Credit Card Expense	13,306	12,996	12,000
302-4851-0031-312	Overages / Shortages	54	(674)	0
302-4851-0031-359	Small Tools	252	1,000	1,000
302-4851-0031-371	Water Emergency Supplies	800	800	800
302-4851-0031-375	Bad Debt Expense	(22,370)	0	0
Materials & Supplies		**5,331**	**25,652**	**29,850**
302-4851-0021-206	Computer Support/Web	30	500	500
302-4851-0021-245	Contract Services	4,342	10,921	15,000
302-4851-0021-273	Annual Water Report	0	3,500	3,500
302-4851-0021-290	Radio Meter Reader Mtnc	14,196	13,788	15,000
Services		**18,568**	**28,709**	**34,000**
302-4851-0051-591	Radio Water Meters	39,898	47,273	37,688

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
302-4851-0051-592	Meter Reading	32,117	46,445	40,000
Capital Outlay		**72,014**	**93,718**	**77,688**
4851	**Water Billing**	**296,946**	**379,658**	**460,519**
2010 Bond Refunding				
302-7210-0085-860	Cost of Issurance	0	18,985	18,985
302-7210-0085-861	Principal Payment - Rev 2010	260,000	260,000	260,000
302-7210-0085-862	Interest Payment - Rev 2010	308,448	303,180	303,180
302-7210-0085-863	Trustee Charges - Rev 2010	1,978	2,518	2,518
302-7210-0085-864	Other Admin Charges - Rev 2010	600	600	600
302-7210-0085-866	Deferred Loss-2010 Water Bonds	15,139	15,138	15,138
Debt Service		**586,165**	**600,421**	**600,421**
7210	**2010 Bond Refunding**	**586,165**	**600,421**	**600,421**
Transfers				
302-8500-4207-101	Transfer-Out	82,048	235,374	242,671
302-8500-6835-504	Transfer Out - Water Capital Reserve	500,000	500,000	228,555
Internal Transfers		**582,048**	**735,374**	**471,226**
8500	**Transfers**	**582,048**	**735,374**	**471,226**
302	**Water**	**2,779,775**	**3,181,817**	**3,070,932**
Water Fund Reserve - Capital				
Water Pumping				
504-4848-0051-511	Well Repairs	0	2,207	0
Capital Outlay		**0**	**2,207**	**0**
4848	**Water Pumping**	**0**	**2,207**	**0**
Transfers				
504-8500-0000-453	Transfer Out - Water Capital Projects	0	0	270,000
Internal Transfers		**0**	**0**	**270,000**
8500	**Transfers**	**0**	**0**	**270,000**
504	**Water Fund Reserve - Capital**	**0**	**2,207**	**270,000**
State Wastewater Treatment Plant Loan				

Expenditure Detail - by Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Wastewater Treatment Plant Loan			
805-7401-0085-861 Principal Payment, 5/31	93,945	0	0
Debt Service	**93,945**	**0**	**0**
7401 Wastewater Treatment Plant Loan	**93,945**	**0**	**0**
805 State Wastewater Treatment Plant Loan	**93,945**	**0**	**0**
Total Enterprise Fund	**8,687,955**	**9,583,256**	**10,014,791**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Capital Project				
Water Well Improvements				
Water Delivery System				
453-4850-0046-764	Well #5 Project/Well House-405	0	76,483	0
Capital Outlay		**0**	**76,483**	**0**
4850	**Water Delivery System**	**0**	**76,483**	**0**
Water Delivery System				
453-6850-0046-640	Well # 8 Rehabilitation	0	0	35,000
453-6850-0046-641	Well # 9 Design	0	0	200,000
453-6850-0046-642	Well # 9 - Well	10,098	61,514	0
Capital Outlay		**10,098**	**61,514**	**235,000**
6850	**Water Delivery System**	**10,098**	**61,514**	**235,000**
Scada System Replacement - Water				
453-6917-0051-501	SCADA System Replacement	0	0	35,000
Capital Outlay		**0**	**0**	**35,000**
6917	**Scada System Replacement - Water**	**0**	**0**	**35,000**
New Fire Hydrants - Water				
453-6918-0051-502	New Fire Hydrants	0	0	50,000
Capital Outlay		**0**	**0**	**50,000**
6918	**New Fire Hydrants - Water**	**0**	**0**	**50,000**
Central Ave Water Line Replacement				
453-6919-0051-503	Central Ave Water Line	0	0	75,000
Capital Outlay		**0**	**0**	**75,000**
6919	**Central Ave Water Line Replacement**	**0**	**0**	**75,000**
Fifth Street Water Line Replacement				
453-6920-0051-504	Fifth Street Water Line	0	0	75,000
Capital Outlay		**0**	**0**	**75,000**
6920	**Fifth Street Water Line Replacement**	**0**	**0**	**75,000**

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
453	**Water Well Improvements**	**10,098**	**137,997**	**470,000**
Two Rivers Park Improvements				
Two Rivers Park				
464-6911-0044-401	Park Project Development	0	0	1,000,000
464-6911-0044-696	Ballfield Backstops	0	0	0
464-6911-0044-697	Two Rivers Tot Lot	0	0	0
Capital Outlay		**0**	**0**	**1,000,000**
6911	**Two Rivers Park**	**0**	**0**	**1,000,000**
464	**Two Rivers Park Improvements**	**0**	**0**	**1,000,000**
Street Improvements				
Arterial and Major Collector Rehab				
467-6853-0051-505	Arterial and Major Collector Rehab	0	0	254,000
Capital Outlay		**0**	**0**	**254,000**
6853	**Arterial and Major Collector Rehab**	**0**	**0**	**254,000**
Pavement Management				
467-6914-0044-711	Pavement Management Plan	0	0	13,000
467-6914-0044-722	Central Avenue Overlay Project	9,045	0	0
467-6914-0044-723	Street Projects	6,342	576	0
467-6914-0044-724	Mtn View/126 Signal - Design	43,110	5,495	0
467-6914-0044-725	Mtn View/126 Signal - Const	0	0	300,000
Capital Outlay		**58,497**	**6,071**	**313,000**
6914	**Pavement Management**	**58,497**	**6,071**	**313,000**
467	**Street Improvements**	**58,497**	**6,071**	**567,000**
Public Buildings Improvements				
Public Works Engineering				
490-4534-0051-522	PW Work Truck	0	0	55,000
Capital Outlay		**0**	**0**	**55,000**
4534	**Public Works Engineering**	**0**	**0**	**55,000**
Fire Station				
490-6915-0044-401	PW Yard/Fire Station	67,182	56,623	0

Expenditure Detail - by Fund and Department

Public Works		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Capital Outlay		**67,182**	**56,623**	**0**
6915	**Fire Station**	**67,182**	**56,623**	**0**
Transfers				
490-8500-0000-808	Transfer Out-Capital Lease	0	92,516	0
Internal Transfers		**0**	**92,516**	**0**
8500	**Transfers**	**0**	**92,516**	**0**
490	**Public Buildings Improvements**	**67,182**	**149,139**	**55,000**
Total	**Capital Project**	**135,776**	**293,208**	**2,092,000**

Expenditure Detail - by Fund and Department

Public Works	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total Public Works	**11,311,833**	**12,184,740**	**15,157,691**

Community Services

COMMUNITY SERVICES ORGANIZATION CHART

Community Services

Annette Cardona, Manager

Facilities Management

- Facilities Management
- Building Services
- Building Maintenance and Repair for City Buildings

Park Services

- Parks Management Support
- Parks Maintenance
- Pest Control
- Park Reservations

Recreation and Community Programs

- Active Adult Center Programs
- Youth & Teen Sports and Programs
- Recreation Programs Including the Town Theatre

Community Pool

- Pool Staff and Operations
- Aquatic Programs

Veterans Memorial District

- Provide Administrative Support to VMD Board of Directors
- VMD Revenue and Expenditure Budget
- VMD Building Maintenance
- Support Program Operations

Full Time Equivalent Staff Allocation: 6.57

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Community Services				
101	General Fund	441,460	352,337	472,343
701	Veterans Memorial District	188,846	255,296	258,657
303	Town Theater	14,596	24,426	12,666
304	Recreation	268,494	351,906	380,822
305	Community Pool	227,643	239,484	224,347
Total	**Community Services**	**1,141,040**	**1,223,448**	**1,348,836**

Expenditure Summary - By Fund and Department

Community Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Government Buildings	124,159	125,552	132,350
Meadowlark Park	5,146	4,494	9,100
Delores Day Park	40,990	27,953	39,030
Two Rivers Park	26,414	28,939	37,355
Shiells Park	54,808	28,327	50,235
Parks - General	189,943	137,072	204,274
Total General Fund	**441,460**	**352,337**	**472,343**
Total General Fund	**441,460**	**352,337**	**472,343**
Special Revenue Fund			
701 Veterans Memorial District			
Veterans Memorial	188,846	238,011	258,657
Transfers	0	17,285	0
Total Veterans Memorial District	**188,846**	**255,296**	**258,657**
Total Special Revenue Fund	**188,846**	**255,296**	**258,657**
Enterprise Fund			
303 Town Theater			
Town Theater	14,596	24,426	12,666
Total Town Theater	**14,596**	**24,426**	**12,666**
304 Recreation			
Recreation Programs	103,459	113,284	139,553
Senior Program/Nutrition	31,928	44,281	40,018
Multi-Purpose Center	63,550	139,142	161,707
Community Center	32,849	29,181	39,545
Equestrian Center	33,614	26,018	0

Expenditure Summary - By Fund and Department

Community Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Transfers	3,094	0	0
Total Recreation	**268,494**	**351,906**	**380,822**
305 Community Pool			
Community Pool	224,139	239,484	224,347
Transfers	3,504	0	0
Total Community Pool	**227,643**	**239,484**	**224,347**
Total Enterprise Fund	**510,734**	**615,816**	**617,835**
Total Community Services	**1,141,040**	**1,223,448**	**1,348,836**

Expenditure Summary by Department and Expense Category

Community Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Government Buildings			
Personnel Services	18,099	19,317	20,546
Materials & Supplies	68,907	82,079	69,223
Services	37,153	24,156	42,580
4209 Government Buildings	**124,159**	**125,552**	**132,350**
Meadowlark Park			
Services	5,146	4,494	9,100
4739 Meadowlark Park	**5,146**	**4,494**	**9,100**
Delores Day Park			
Materials & Supplies	31,163	18,941	21,600
Services	9,827	9,012	17,430
4740 Delores Day Park	**40,990**	**27,953**	**39,030**
Two Rivers Park			
Materials & Supplies	6,978	9,718	10,600
Services	19,436	19,220	26,755
4741 Two Rivers Park	**26,414**	**28,939**	**37,355**
Shiells Park			
Materials & Supplies	19,738	11,884	21,600
Services	35,070	16,443	28,635
4742 Shiells Park	**54,808**	**28,327**	**50,235**
Parks - General			
Personnel Services	108,432	62,026	75,550
Materials & Supplies	33,282	30,023	65,949
Services	48,228	45,023	62,775
4743 Parks - General	**189,943**	**137,072**	**204,274**

Expenditure Summary by Department and Expense Category

Community Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Tota General Fund	**441,460**	**352,337**	**472,343**
Tota General Fund	**441,460**	**352,337**	**472,343**
Special Revenue Fund			
701 Veterans Memorial District			
Veterans Memorial			
Personnel Services	110,130	121,795	133,649
Materials & Supplies	42,302	81,091	79,123
Services	36,414	35,124	45,885
5991 Veterans Memorial	**188,846**	**238,011**	**258,657**
Transfers			
Internal Transfers	0	17,285	0
8500 Transfers	**0**	**17,285**	**0**
Tota Veterans Memorial District	**188,846**	**255,296**	**258,657**
Tota Special Revenue Fund	**188,846**	**255,296**	**258,657**
Enterprise Fund			
303 Town Theater			
Town Theater			
Personnel Services	1,113	1,174	1,331
Materials & Supplies	5,483	6,432	0
Services	8,001	16,820	11,335
4746 Town Theater	**14,596**	**24,426**	**12,666**
Tota Town Theater	**14,596**	**24,426**	**12,666**
304 Recreation			
Recreation Programs			
Personnel Services	75,002	78,323	88,614

Expenditure Summary by Department and Expense Category

Community Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Materials & Supplies	28,369	34,960	49,931
Services	88	0	1,008
4744 Recreation Programs	**103,459**	**113,284**	**139,553**
Senior Program/Nutrition			
Personnel Services	19,413	23,214	25,307
Materials & Supplies	11,500	20,002	13,693
Services	1,016	1,065	1,018
4748 Senior Program/Nutrition	**31,928**	**44,281**	**40,018**
Multi-Purpose Center			
Personnel Services	21,465	52,852	64,706
Materials & Supplies	29,978	67,456	84,110
Services	12,107	18,834	12,891
4749 Multi-Purpose Center	**63,550**	**139,142**	**161,707**
Community Center			
Materials & Supplies	20,900	16,710	29,410
Services	11,949	12,471	10,135
4750 Community Center	**32,849**	**29,181**	**39,545**
Equestrian Center			
Materials & Supplies	29,080	23,070	0
Services	4,534	2,948	0
4751 Equestrian Center	**33,614**	**26,018**	**0**
Transfers			
Internal Transfers	3,094	0	0
8500 Transfers	**3,094**	**0**	**0**
Tota Recreation	**268,494**	**351,906**	**380,822**

305 Community Pool

Expenditure Summary by Department and Expense Category

Community Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Community Pool			
Personnel Services	92,244	89,250	94,552
Materials & Supplies	71,564	86,414	74,415
Services	60,331	63,820	55,380
4745 Community Pool	**224,139**	**239,484**	**224,347**
Transfers			
Internal Transfers	3,504	0	0
8500 Transfers	**3,504**	**0**	**0**
Tota Community Pool	**227,643**	**239,484**	**224,347**
Tota Enterprise Fund	**510,734**	**615,816**	**617,835**
Tota Community Services	**1,141,040**	**1,223,448**	**1,348,836**

Goals, Objectives Performance Measures

Community Services

General Fund

Govt Buildings/Facilities

Government Buildings is responsible for maintenance of the Fillmore City Hall. City Hall is the center of City administrative operations and houses the City Council, City Administration, the City Clerk, the City Treasurer, the Human Resources function, the Risk Management Function, the Community Development Department, the Community Services Department, City Engineering, the Finance Department, Fire Department Administration, and the Department of Public Works.

Mission:

To maintain City facilities in a safe and appropriate manner with a strong commitment to quality.

Goals:

- Maintin City facilities with minimum disruption to operations in a fiscally and managerially responsible and prudent manner.

Accomplishments:

- Developed a maintenance schedule to determine the necessary maintenance and repair tasks for City facilities.

Objectives:

- Complete 94% of customer-requested work by date scheduled. (Citywide Goal F: Improve Community Facilities)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of work requests and % completed by scheduled date.	12 requests and 70%	14 requests and 70%	16 requests and 75%	20 requests and 90%

Goals, Objectives Performance Measures

Community Services

General Fund

Park Maintenance

The City of Fillmore has four community parks that total approximately 45 acres in size. These include City Hall Central Park, Delores Day Park, Sheills Park and Two Rivers Park. The parks are used by families, youth, and adults, community sports associations, and schools for a variety of leisure activities. The parks also provide a venue for special, community and non-profit fundraising events and are available for special event rental to the public through the Municipal Services Department. Park maintenance activities include upkeep, and repair of buildings and grounds.

Mission:

To operate and maintain City parks in a clean and safe manner that will support the quality of life for residents and visitors alike, and preserves it for future generations.

Goals:

- Maintain and ensure parks are clean and available for the community and various events to use.

Accomplishments:

- Completed the construction of a Pump Track / Bike Park

Objectives:

- Ensure parks are properly maintained for the community to enjoy and rent for special occasions.(Citywide Goal F: Improve Community Facilities)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of people renting park facilities	150	200	250	300

Goals, Objectives Performance Measures

Community Services

Enterprise Fund

Recreation

The Recreation Division provides activities and programs for the youth and adults of Fillmore. Recreation programs are seasonally planned and take place at a variety of City-owned community facility locations including the Community Center, the Multipurpose/Senior Center Building and Parks, and at the Fillmore Middle School through a joint use agreement. Community Center and Middle School location activities include youth and men's pick-up basketball. Numerous outdoor programs occur at City-owned parks including: four seasons of women's, men's and co-ed slo-pitch softball, Fillmore Girl's softball league, Fillmore Youth Football League, Fillmore Little League, and youth and adult soccer games. Park field and shelter rentals by organization and the general public are coordinated and managed by the Recreation Division. The Santa Clara Valley Boys & Girls Club which serves approximately 100 youth uses the Community Center as their main Fillmore club location.

Mission:

To enrich the lives of the residents of Fillmore by providing safe, welcoming parks and recreation facilities and affordable, diverse recreation and human services activities for people of all ages to play, learn, contemplate, build community and be good stewards.

Goals:

- Provide affordable recreational, physical and cultural opportunities for all residents, with a focus on families, youth development and building healthy communities. We will offer these programs in safe, attractive and well-maintained facilities that will reflect the publics needs and interests.

Accomplishments:

- Supervised and coordinated sports league at city parks and recreation centers for more than 2,000 children and adults.
- Renewed an operating agreement with the Boys & Girls Club of Santa Clara Valley for use of the Fillmore Community Center to ensure the continuation of youth programs.
- Added a Youth Basketball program – Friendship games played with Santa Paula (2 games in Fillmore and 2 games in Santa Paula) and added two new programs - NFL 805 flag football and tumbling.
- Formed the Active Adult Commission for the new Active Adult Center and added a senior nutrition second meal site at the North Fillmore Store Front.

Objectives:

- Provide a variety of youth programs at the City's parks and recreation centers.(Citywide Goal F: Improve Community Facilities)
- Develop a wide range of programs for the active adults.

Goals, Objectives Performance Measures

Community Services

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of youth programs provided to the community			
12	12	14	20
Number of activities offered to the active adults.			
NA	NA	8	12

Goals, Objectives Performance Measures

Community Services

Enterprise Fund

Community Pool

The Community Aquatics Center was opened to the public in April of 2009. The facility includes a competition swimming pool, wet play area, two tennis courts, an aquatics office and locker and shower facilities. Programs conducted at the Center include lap, recreation, and family swimming; swim lessons; and junior lifeguarding classes. The center is staffed with between four and ten lifeguards (depending on the season), a part-time cashier, and a part time pool manager. The facility is available to rent for special events, parties, and private swim clubs. It is also used by the Fillmore High School Swim Team and for physical education classes through a joint-use agreement with the school district. The budget includes allocations for staffing, pool equipment, building and tennis court maintenance and repairs, landscaping, supplies and materials, pool chemicals, and utilities.

Mission:

To provide an aquatics program that meets the needs of the community and promotes the health and well-being of our residents in a safe, responsive and welcoming environment.

Goals:

- Provide swimming opportunities to adults and children in the community

Accomplishments:

- Coordinated 4,138 classes that included aqua fit and children swimming lessons.

Objectives:

- Provide a variety of swimming opportunities to the community. (Citywide Goal F: Improve Community Facilities)

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of people that utilized the swimming pool facility.			
450	500	750	1,000

Goals, Objectives Performance Measures

Community Services

Special Revenue Fund

Veterans Memorial District

The Veterans Memorial District is a non-profit Special District serving the Fillmore and Piru areas. The District is governed by a Board made up of five elected or appointed Board members who serve four year terms and must reside within the Fillmore Unified School District boundaries. The Board meets monthly to approve all warrants, and set policies and procedures. The Veterans Memorial Building, built in 1954, is the largest Community Building in Fillmore. It is owned by the District, and is administered and maintained by the City of Fillmore Recreation Division. The Veterans of Foreign Wars Post 9637 also meets monthly at the building. The District maintains a memorial wall for fallen Veterans, and makes the Memorial Building available for affordable rental to youth groups, community organizations and services clubs for school and special events, weddings and community functions.

Mission:

To operate the Veterans Memorial building in a financially responsible manner and ensure the building is properly maintained to encourage its use for entertainment.

Goals:

- Maintain and ensure the building is properly maintained and beautified to encourage people to rent the facility for special ocassions.

Accomplishments:

- Completed the upgrade to the back patio and front of the building, replaced all windows in the front of the building, replaced the carpet and curtains to improve the building and properly maintain.

Objectives:

- Ensure the Veterans Memorial building is properly maintained to increase the desire to rent and use for entertainment or other type of occasion. (Citywide Goal F: Improve Community Facilities)

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of people utilizing the building.				
	40,000	45,000	50,000	50,000

Expenditure Detail - by Fund and Department

Community Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
Government Buildings				
101-4209-0011-111	Full Time Salaries	10,992	12,065	11,083
101-4209-0011-113	Overtime Pay	0	56	250
101-4209-0012-118	Retirement	2,429	1,152	1,349
101-4209-0012-119	GASB 68 Pension Expense	0	1,800	2,200
101-4209-0013-122	FICA - Social Security	996	964	891
101-4209-0013-123	Worker's Compensation	277	284	1,009
101-4209-0013-124	Unemployment Insurance	93	90	200
101-4209-0014-126	Cafeteria Plan	2,613	2,285	2,425
101-4209-0014-127	Medical Insurance	218	195	683
101-4209-0014-128	Dental Insurance	130	118	130
101-4209-0014-129	Vision Insurance	18	16	17
101-4209-0014-130	Life Insurance/ltd	62	54	57
101-4209-0014-131	Uniforms / Boots	0	0	0
101-4209-0014-133	Mileage Reimbursement	271	237	252
Personnel Services		**18,099**	**19,317**	**20,546**
101-4209-0031-301	Communications	18,602	28,661	25,300
101-4209-0031-302	Electricity	28,624	30,722	27,815
101-4209-0031-309	Supplies & Materials	7,607	9,599	4,500
101-4209-0031-312	Building Maintenance & Repairs	3,634	7,151	3,000
101-4209-0031-321	Gas	1,341	2,763	4,040
101-4209-0031-322	Water	1,832	1,670	4,096
101-4209-0031-327	Trash Disposal	372	147	372
101-4209-0031-390	Furniture & Equipment	6,895	1,320	0
101-4209-0031-310	Misc. Expense	0	46	100
Materials & Supplies		**68,907**	**82,079**	**69,223**
101-4209-0021-207	Equipment Maintenance	5,116	11,854	3,500
101-4209-0021-208	Pest Control	1,508	821	1,230
101-4209-0021-210	City Hall Maintenance	5,300	1,466	1,000
101-4209-0021-209	Security System	928	1,945	2,100
101-4209-0031-212	Liab & Prop Insurance/Bonds	15,612	0	15,000
101-4209-0021-238	Permits & Fees	1,405	1,350	1,050

Expenditure Detail - by Fund and Department

Community Services		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4209-0021-239	Fire Extinguisher Service	144	237	600
101-4209-0021-245	Contract Services	0	0	500
101-4209-0021-252	Generator Maintenance	205	0	300
101-4209-0021-262	Contract Building Maintenace	1,350	1,513	2,000
101-4209-0021-267	HVAC Maintenance	675	1,064	1,300
101-4209-0031-305	Postage/Delivery	111	705	8,200
101-4209-0021-276	Postage Machine Mtnc	4,799	3,201	5,800
Services		**37,153**	**24,156**	**42,580**
4209	**Government Buildings**	**124,159**	**125,552**	**132,350**
Meadowlark Park				
101-4739-0021-231	Tree Maintenance	0	0	2,000
101-4739-0021-251	Meadowlark Park Equip Maintenance	958	0	2,500
101-4739-0021-261	Meadowlark Park Grounds Maint.	4,188	4,494	4,600
Services		**5,146**	**4,494**	**9,100**
4739	**Meadowlark Park**	**5,146**	**4,494**	**9,100**
Delores Day Park				
101-4740-0031-302	D. Day Park Electricity	825	863	800
101-4740-0031-308	Vehicle/Equipment Maintenance	856	164	800
101-4740-0031-309	Supplies & Materials	3,932	654	2,000
101-4740-0031-311	D. Day Park Lighting Maint.	2,386	2,373	3,000
101-4740-0031-322	D. Day Park Water	23,165	14,887	15,000
Materials & Supplies		**31,163**	**18,941**	**21,600**
101-4740-0021-212	Liab & Prop Insurance/Bonds	151	625	430
101-4740-0021-231	Tree Maintenance	0	0	3,000
101-4740-0021-251	D. Day Park Equip Maintenance	348	0	3,000
101-4740-0021-261	D. Day Park Grounds Maint	8,310	7,705	10,000
101-4740-0021-262	D. Day Park Building Maint.	1,019	681	1,000
Services		**9,827**	**9,012**	**17,430**
4740	**Delores Day Park**	**40,990**	**27,953**	**39,030**
Two Rivers Park				
101-4741-0031-302	Two Rivers Park Electricity	3,087	5,391	3,500
101-4741-0031-308	Vehicle/Equipment Maintenance	0	362	800

Expenditure Detail - by Fund and Department

Community Services		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4741-0031-309	Supplies & Materials	1,896	1,542	3,000
101-4741-0031-311	Two Rivers Park Lighting Maint	870	1,304	2,000
101-4741-0031-322	Two Rivers Park Water	1,125	1,119	1,300
Materials & Supplies		**6,978**	**9,718**	**10,600**
101-4741-0021-212	Liab & Prop Insurance/Bonds	4,789	6,182	4,255
101-4741-0021-231	Tree Maintenance	0	0	500
101-4741-0021-251	Two Rivers Park Equip Maintenance	1,161	0	11,000
101-4741-0021-261	Two Rivers Park Grounds Maint.	13,458	13,038	10,000
101-4741-0021-262	Two Rivers Park Building Maint	29	0	1,000
Services		**19,436**	**19,220**	**26,755**
4741	**Two Rivers Park**	**26,414**	**28,939**	**37,355**
Shiells Park				
101-4742-0031-302	Shiells Park Electricity	4,027	3,309	4,200
101-4742-0031-308	Vehicle/Equipment Maintenance	310	436	400
101-4742-0031-309	Supplies & Materials	5,427	1,225	3,000
101-4742-0031-311	Shiells Park Lighting Maint.	0	0	1,000
101-4742-0031-322	Shiells Park Water	9,975	6,913	13,000
Materials & Supplies		**19,738**	**11,884**	**21,600**
101-4742-0021-212	Liab & Prop Insurance/Bonds	359	921	635
101-4742-0021-231	Tree Maintenance	0	0	2,000
101-4742-0021-251	Shiells Park Equip Maintenance	14,961	243	5,000
101-4742-0021-261	Shiells Park Grounds Maint.	14,970	14,493	18,000
101-4742-0021-262	Shiells Park Building Maint.	4,780	786	3,000
Services		**35,070**	**16,443**	**28,635**
4742	**Shiells Park**	**54,808**	**28,327**	**50,235**
Parks - General				
101-4743-0011-111	Full Time Salaries	59,570	34,590	38,460
101-4743-0011-112	Part Time Salaries	0	283	1,500
101-4743-0011-113	Overtime Pay	295	311	550
101-4743-0011-114	Education Pay	643	288	209
101-4743-0011-116	Stand By	1,295	441	1,000
101-4743-0012-118	Retirement	15,675	3,523	3,850

Expenditure Detail - by Fund and Department

Community Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4743-0012-119	GASB 68 Pension Expense	0	10,300	12,700
101-4743-0013-122	FICA - Social Security	5,512	2,577	2,579
101-4743-0013-123	Worker's Compensation	2,906	1,283	4,715
101-4743-0013-124	Unemployment Insurance	517	241	200
101-4743-0014-126	Cafeteria Plan	17,847	6,603	6,512
101-4743-0014-127	Medical Insurance	1,781	625	1,194
101-4743-0014-128	Dental Insurance	941	341	572
101-4743-0014-129	Vision Insurance	128	46	49
101-4743-0014-130	Life Insurance/ltd	405	147	156
101-4743-0014-131	Uniforms/boots	725	259	1,103
101-4743-0014-133	Mileage Reimbursement	194	170	200
Personnel Services		**108,432**	**62,026**	**75,550**
101-4743-0021-236	Cert Pest Control	0	0	180
101-4743-0031-302	Electricity	2,813	2,824	9,317
101-4743-0031-304	Meetings & Travel	0	3,068	2,000
101-4743-0031-308	Vehicle/Equipment Maintenance	1,340	2,097	800
101-4743-0031-309	Supplies & Materials	4,921	6,702	8,000
101-4743-0031-311	Lighting Maintenance	0	0	1,000
101-4743-0031-318	Training Expense	0	354	0
101-4743-0031-322	Water	23,680	14,894	43,651
101-4743-0031-359	Small Tools	528	85	1,000
101-4743-0031-400	Dept Budget Savings	0	0	0
Materials & Supplies		**33,282**	**30,023**	**65,949**
101-4743-0021-212	Liab & Prop Insurance/Bonds	510	632	435
101-4743-0031-361	Central Park Mtnc	1,380	1,523	3,600
101-4743-0021-251	Other Park Maintenance	698	780	6,500
101-4743-0021-261	Other Parks Grounds Maint.	43,259	41,973	51,240
101-4743-0021-262	Other Parks Building Maint.	2,381	115	1,000
Services		**48,228**	**45,023**	**62,775**
4743	**Parks - General**	**189,943**	**137,072**	**204,274**
101	**General Fund**	**441,460**	**352,337**	**472,343**
Total	**General Fund**	**441,460**	**352,337**	**472,343**

Expenditure Detail - by Fund and Department

Community Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Special Revenue Fund				
Veterans Memorial District				
Veterans Memorial				
701-5991-0011-111	Full Time Salaries	63,852	69,351	72,453
701-5991-0011-112	Part Time Salaries	1,360	422	500
701-5991-0011-113	Overtime Pay	291	1,467	1,200
701-5991-0011-114	Education Pay	655	652	680
701-5991-0012-118	Retirement	12,217	6,107	7,124
701-5991-0012-119	GASB 68 Pension Expense	0	15,000	15,000
701-5991-0013-122	FICA - Social Security	5,967	5,795	5,591
701-5991-0013-123	Worker's Compensation	2,205	2,288	8,256
701-5991-0013-124	Unemployment Insurance	554	537	600
701-5991-0014-126	Cafeteria Plan	19,342	16,853	18,346
701-5991-0014-127	Medical Insurance	1,306	1,150	1,400
701-5991-0014-128	Dental Insurance	945	871	1,087
701-5991-0014-129	Vision Insurance	136	118	139
701-5991-0014-130	Life Insurance/ltd	402	355	411
701-5991-0014-131	Uniforms/boots	358	356	358
701-5991-0014-133	Mileage Reimbursement	540	473	502
Personnel Services		**110,130**	**121,795**	**133,649**
701-5991-0031-301	Comminications	0	0	170
701-5991-0031-302	Electricity	11,155	16,070	36,360
701-5991-0031-303	Dues & Subscriptions	106	128	125
701-5991-0031-307	Office Supplies	0	0	100
701-5991-0031-308	Vehicle/Equipment Maintenance	4,238	5,618	4,000
701-5991-0031-309	Supplies & Materials	6,183	5,706	7,500
701-5991-0031-310	Misc. Expense	185	0	200
701-5991-0031-311	Credit Card Expense	161	74	50
701-5991-0031-321	Gas	1,248	1,271	3,030
701-5991-0031-322	Water	9,923	8,238	21,238
701-5991-0031-327	Trash Disposal	1,087	1,183	1,200
701-5991-0031-346	Grease Trap Cleaning	0	0	600
701-5991-0031-362	Building Maintenance	8,015	42,803	4,500
701-5991-0031-364	Concession Supplies-Other	0	0	50

Expenditure Detail - by Fund and Department

Community Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Materials & Supplies		**42,302**	**81,091**	**79,123**
701-5991-0021-204	Election	250	0	0
701-5991-0021-208	Pest Control	1,000	886	1,000
701-5991-0021-211	Audit	3,787	5,116	3,700
701-5991-0021-212	Liab & Prop Insurance/Bonds	14,791	17,721	12,200
701-5991-0021-245	Accounting Expense	0	2,317	1,200
701-5991-0021-261	Grounds Maintenance	5,485	5,225	5,500
701-5991-0021-262	Contract Building Maintenance	9,290	2,177	3,500
701-5991-0021-267	HVAC Maintenance	635	355	500
701-5991-0021-274	Admin Fee	0	0	17,285
701-5991-0021-284	Laundry	106	0	0
701-5991-0021-285	Property Tax Levy Report	1,071	1,328	1,000
Services		**36,414**	**35,124**	**45,885**
5991	**Veterans Memorial**	**188,846**	**238,011**	**258,657**
Transfers				
701-8500-0000-101	Transfer Out - General Fund	0	17,285	0
Internal Transfers		**0**	**17,285**	**0**
8500	**Transfers**	**0**	**17,285**	**0**
701	**Veterans Memorial District**	**188,846**	**255,296**	**258,657**
Total	**Special Revenue Fund**	**188,846**	**255,296**	**258,657**

Expenditure Detail - by Fund and Department

Community Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Enterprise Fund				
Town Theater				
Town Theater				
303-4746-0011-111	Full Time Salaries	680	720	863
303-4746-0012-118	Retirement	167	74	78
303-4746-0012-119	GASB 68 Pension Expense	0	140	140
303-4746-0013-122	FICA - Social Security	59	56	52
303-4746-0013-123	Worker's Compensation	17	17	17
303-4746-0013-124	Unemployment Insurance	6	5	0
303-4746-0014-126	Cafeteria Plan	138	120	71
303-4746-0014-127	Medical Insurance	16	14	82
303-4746-0014-128	Dental Insurance	7	6	7
303-4746-0014-129	Vision Insurance	1	1	1
303-4746-0014-130	Life Insurance/ltd	4	3	3
303-4746-0014-133	Mileage Reimbursement	20	17	18
Personnel Services		**1,113**	**1,174**	**1,331**
303-4746-0031-301	Communications	0	0	0
303-4746-0031-302	Electricity	1,027	1,209	0
303-4746-0031-308	Vehicle/Equipment Maintenance	1,125	619	0
303-4746-0031-309	Supplies & Materials	49	0	0
303-4746-0031-311	Credit Card Expense	11	0	0
303-4746-0031-321	Gas	232	635	0
303-4746-0031-322	Water	1,374	1,670	0
303-4746-0031-327	Trash Disposal	352	278	0
303-4746-0031-362	Building Maintenance	689	1,064	0
303-4746-0031-381	License /permit Fee	622	956	0
Materials & Supplies		**5,483**	**6,432**	**0**
303-4746-0021-208	Pest Control	0	0	0
303-4746-0021-209	Security System	0	355	0
303-4746-0021-212	Liab & Prop Insurance/Bonds	7,911	16,466	11,335
303-4746-0021-239	Fire Extinguisher Service	90	0	0
Services		**8,001**	**16,820**	**11,335**
4746	**Town Theater**	**14,596**	**24,426**	**12,666**

Expenditure Detail - by Fund and Department

Community Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
303	**Town Theater**	**14,596**	**24,426**	**12,666**
Recreation				
Recreation Programs				
304-4744-0011-111	Full Time Salaries	43,717	46,803	46,959
304-4744-0011-113	Overtime Pay	216	1,076	1,500
304-4744-0011-114	Education Pay	415	413	415
304-4744-0012-118	Retirement	8,625	4,307	5,414
304-4744-0012-119	GASB 68 Pension Expense	0	5,702	9,000
304-4744-0013-122	FICA - Social Security	4,062	3,929	3,602
304-4744-0013-123	Worker's Compensation	1,516	1,587	5,489
304-4744-0013-124	Unemployment Insurance	378	365	500
304-4744-0014-126	Cafeteria Plan	13,346	11,667	12,927
304-4744-0014-127	Medical Insurance	965	866	1,100
304-4744-0014-128	Dental Insurance	652	603	656
304-4744-0014-129	Vision Insurance	94	82	87
304-4744-0014-130	Life Insurance/ltd	281	245	261
304-4744-0014-131	Uniforms/Boots	272	271	272
304-4744-0014-133	Mileage Reimbursement	464	407	432
Personnel Services		**75,002**	**78,323**	**88,614**
304-4744-0031-301	Communications	0	0	360
304-4744-0031-302	Electricity	1,983	1,630	4,080
304-4744-0031-303	Dues & Subscriptions	0	0	320
304-4744-0031-304	Meetings & Travel	0	0	230
304-4744-0031-307	Office Supplies	0	60	0
304-4744-0031-308	Vehicle/Equipment Maintenance	190	2,514	1,600
304-4744-0031-309	Supplies & Materials	3,046	2,180	3,000
304-4744-0031-311	Credit Card Expense	419	407	100
304-4744-0031-321	Gas	0	0	204
304-4744-0031-322	Water	5,518	3,956	20,660
304-4744-0031-464	Live Scan	0	385	0
304-4744-0031-362	Building Maintenance	761	1,312	5,000
304-4744-0031-390	Furniture & Equipment	0	0	1,377
304-4744-0031-402	Softball Program	2,110	1,664	2,000
304-4744-0031-404	Youth Basketball	11,644	18,551	11,000
304-4744-0031-407	Other Rec Programs	2,272	2,301	0

Expenditure Detail - by Fund and Department

Community Services		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
304-4744-0031-424	Flag Football	426	0	0
Materials & Supplies		**28,369**	**34,960**	**49,931**
304-4744-0021-209	Security System	0	0	559
304-4744-0021-239	Fire Extinguisher Service	0	0	104
304-4744-0021-245	Contract Services	0	0	45
304-4744-0021-267	HVAC Maintenance	88	0	300
Services		**88**	**0**	**1,008**
4744	**Recreation Programs**	**103,459**	**113,284**	**139,553**
Senior Program/Nutrition				
304-4748-0011-111	Full Time Salaries	2,691	4,270	4,652
304-4748-0011-112	Part Time Salaries	11,564	12,246	12,243
304-4748-0012-118	Retirement	2,786	2,550	2,565
304-4748-0012-119	GASB 68 Pension Expense	0	1,800	2,200
304-4748-0013-122	FICA - Social Security	1,120	1,161	1,053
304-4748-0013-123	Worker's Compensation	413	434	1,539
304-4748-0013-124	Unemployment Insurance	105	108	150
304-4748-0014-126	Cafeteria Plan	549	481	582
304-4748-0014-127	Medical Insurance	62	56	206
304-4748-0014-128	Dental Insurance	28	25	27
304-4748-0014-129	Vision Insurance	4	3	4
304-4748-0014-130	Life Insurance/ltd	14	12	13
304-4748-0014-133	Mileage Reimbursement	77	68	72
Personnel Services		**19,413**	**23,214**	**25,307**
304-4748-0031-301	Communications	204	509	210
304-4748-0031-302	Electricity	3,835	3,978	5,717
304-4748-0031-304	Meetings & Travel	0	129	400
304-4748-0031-305	Postage/Delivery	1,000	1,281	900
304-4748-0031-308	Vehicle/Equipment Maintenance	1,769	1,593	250
304-4748-0031-309	Supplies & Materials	1,400	4,814	3,000
304-4748-0031-310	Misc. Expense	1,000	138	500
304-4748-0031-321	Gas	271	225	1,616
304-4748-0031-324	Live Scan	0	0	100
304-4748-0031-362	Building Maintenance	2,020	7,865	1,000
304-4748-0031-390	Furniture & Equipment	0	(530)	0

Expenditure Detail - by Fund and Department

Community Services		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Materials & Supplies		**11,500**	**20,002**	**13,693**
304-4748-0021-208	Pest Control	510	467	340
304-4748-0021-238	Permits & Fees	506	598	528
304-4748-0021-278	Sr Nutrition Meal Charge	0	0	150
Services		**1,016**	**1,065**	**1,018**
4748	**Senior Program/Nutrition**	**31,928**	**44,281**	**40,018**
Multi-Purpose Center				
304-4749-0011-111	Full Time Salaries	12,504	13,412	13,554
304-4749-0011-112	Part Time Salaries	0	22,938	28,630
304-4749-0011-113	Overtime Pay	70	287	250
304-4749-0011-114	Education Pay	131	130	131
304-4749-0012-118	Retirement	3,058	5,165	6,199
304-4749-0012-119	GASB 68 Pension Expense	0	3,140	3,800
304-4749-0013-122	FICA - Social Security	1,101	2,800	2,914
304-4749-0013-123	Worker's Compensation	431	1,134	4,569
304-4749-0013-124	Unemployment Insurance	102	261	250
304-4749-0014-126	Cafeteria Plan	3,155	2,766	3,336
304-4749-0014-127	Medical Insurance	358	321	546
304-4749-0014-128	Dental Insurance	163	143	155
304-4749-0014-129	Vision Insurance	22	19	21
304-4749-0014-130	Life Insurance/ltd	72	63	67
304-4749-0014-131	Uniforms/Boots	86	86	86
304-4749-0014-133	Mileage Reimbursement	213	187	198
Personnel Services		**21,465**	**52,852**	**64,706**
304-4749-0031-301	Communications	514	2,412	1,600
304-4749-0031-302	Electricity	11,504	11,935	18,180
304-4749-0031-308	Vehicle/Equipment Maintenance	712	855	2,500
304-4749-0031-309	Supplies & Materials	51	19,193	23,500
304-4749-0031-321	Gas	814	675	1,636
304-4749-0031-322	Water	2,402	1,936	6,144
304-4749-0031-324	Live Scan	0	116	50
304-4749-0031-362	Building Maintenance	13,980	30,333	30,000
304-4749-0031-410	Concessions - Bar	0	0	500

Expenditure Detail - by Fund and Department

Community Services		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Materials & Supplies		**29,978**	**67,456**	**84,110**
304-4749-0021-208	Pest Control	170	402	340
304-4749-0021-212	Liab & Prop Insurance/Bonds	8,310	9,956	6,851
304-4749-0021-239	Fire Extinguisher Service	445	452	300
304-4749-0021-261	Landscape Contract	1,399	1,624	0
304-4749-0021-266	Grease Trap Clean Out	110	0	100
304-4749-0021-267	HVAC Maintenance	1,673	553	300
304-4749-0021-283	PCs/Equipment	0	5,847	5,000
Services		**12,107**	**18,834**	**12,891**
4749	**Multi-Purpose Center**	**63,550**	**139,142**	**161,707**
Community Center				
304-4750-0031-301	Communications	223	202	300
304-4750-0031-302	Electricity	11,666	11,167	20,000
304-4750-0031-308	Vehicle/Equipment Maintenance	0	451	0
304-4750-0031-321	Gas	528	501	2,020
304-4750-0031-322	Water	1,749	1,670	3,090
304-4750-0031-362	Building Maintenance	6,734	2,719	4,000
Materials & Supplies		**20,900**	**16,710**	**29,410**
304-4750-0021-208	Pest Control	350	0	175
304-4750-0021-209	Security System	626	0	800
304-4750-0021-212	Liab & Prop Insurance/Bonds	9,045	10,837	7,460
304-4750-0021-261	Grounds Maintenance	1,448	1,426	1,200
304-4750-0021-267	HVAC Maintenance	480	208	500
Services		**11,949**	**12,471**	**10,135**
4750	**Community Center**	**32,849**	**29,181**	**39,545**
Equestrian Center				
304-4751-0031-302	Electricity	8,756	7,032	0
304-4751-0031-309	Supplies & Materials	7,161	8,567	0
304-4751-0031-319	Portable Restroom Rental	6,045	4,856	0
304-4751-0031-321	Propane	208	0	0
304-4751-0031-327	Trash Disposal	6,911	2,616	0
Materials & Supplies		**29,080**	**23,070**	**0**

Expenditure Detail - by Fund and Department

Community Services		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
304-4751-0021-207	Equipment Maintenance	3,529	1,870	0
304-4751-0021-261	Landscape Contract	1,005	1,079	0
Services		**4,534**	**2,948**	**0**
4751	**Equestrian Center**	**33,614**	**26,018**	**0**
Transfers				
304-8500-0000-101	Transfer to General Fund	3,094	0	0
Internal Transfers		**3,094**	**0**	**0**
8500	**Transfers**	**3,094**	**0**	**0**
304	**Recreation**	**268,494**	**351,906**	**380,822**
Community Pool				
Community Pool				
305-4745-0011-111	Full Time Salaries	25,622	31,084	32,837
305-4745-0011-112	Part Time Salaries	43,032	34,666	27,600
305-4745-0011-113	Overtime Pay	884	960	1,000
305-4745-0011-114	Education Pay	335	334	55
305-4745-0011-116	Stand By Pay	474	515	500
305-4745-0012-118	Retirement	6,004	3,234	3,668
305-4745-0012-119	GASB 68 Pension Expense	0	4,369	12,300
305-4745-0013-122	FICA - Social Security	5,587	4,879	5,029
305-4745-0013-123	Worker's Compensation	2,222	2,015	3,777
305-4745-0013-124	Unemployment Insurance	536	454	500
305-4745-0014-126	Cafeteria Plan	5,935	5,281	5,428
305-4745-0014-127	Medical Insurance	678	611	744
305-4745-0014-128	Dental Insurance	309	272	299
305-4745-0014-129	Vision Insurance	42	37	39
305-4745-0014-130	Life Insurance/ltd	139	123	131
305-4745-0014-131	Uniforms/Boots	230	230	446
305-4745-0014-133	Mileage Reimbursement	213	187	198
Personnel Services		**92,244**	**89,250**	**94,552**
305-4745-0031-301	Communications	416	366	500
305-4745-0031-302	Electricity	28,292	26,953	20,000
305-4745-0031-303	Dues & Subscriptions	15	18	15

Expenditure Detail - by Fund and Department

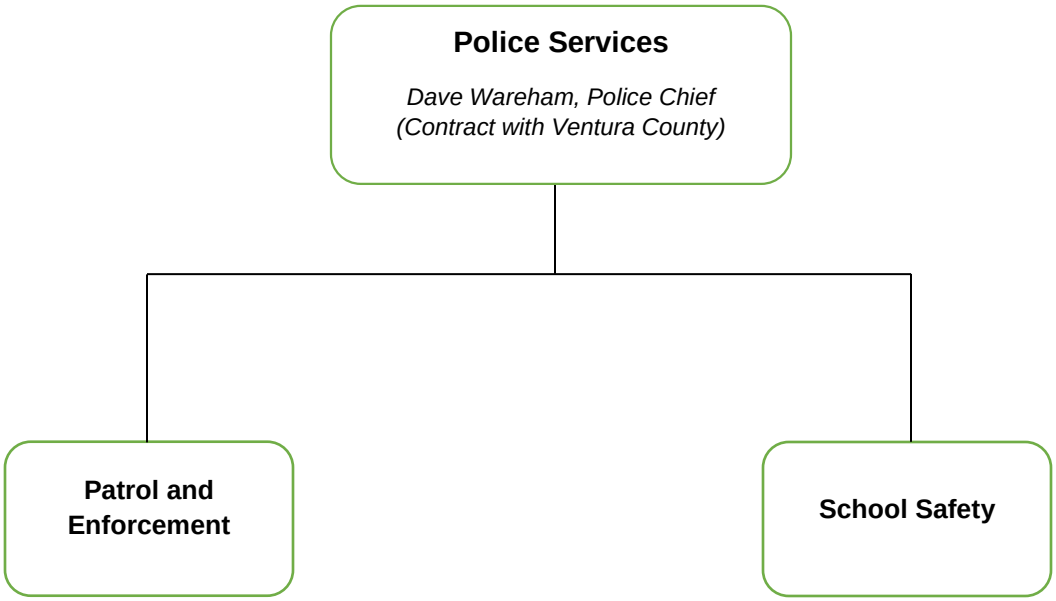
Community Services		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
305-4745-0031-307	Office Supplies	10	0	300
305-4745-0031-308	Vehicle/Equipment Maintenance	3,842	2,938	5,000
305-4745-0031-309	Supplies & Materials	9,687	2,205	5,000
305-4745-0031-311	Robotic Vacuum (Onetime Cost)	24	12	0
305-4745-0031-312	Building Maintenance & Repairs	1,672	1,821	3,500
305-4745-0031-314	Credit Card Expense	0	0	0
305-4745-0031-321	Gas	10,141	13,487	8,000
305-4745-0031-322	Water	5,498	7,081	6,000
305-4745-0031-324	Live Scan	0	0	100
305-4745-0031-363	Live Scan	0	0	0
305-4745-0031-359	Chemicals	11,300	14,655	26,000
305-4745-0031-390	Furniture & Equipment	668	16,878	0
Materials & Supplies		**71,564**	**86,414**	**74,415**
305-4745-0021-208	Pest Control	600	532	600
305-4745-0021-212	Liab & Prop Insurance/Bonds	40,056	47,992	33,030
305-4745-0021-218	Training/Personnel Expense	750	0	2,000
305-4745-0021-250	Pool Maintenance	14,339	10,502	15,000
305-4745-0021-251	Permits	725	857	750
305-4745-0021-261	Fire Extinguisher /Grnds Mtnc	3,035	2,936	2,500
305-4745-0021-267	HVAC Maintenance	0	0	500
305-4745-0021-285	Pool District Administration	826	1,001	1,000
Services		**60,331**	**63,820**	**55,380**
4745	**Community Pool**	**224,139**	**239,484**	**224,347**
Transfers				
305-8500-0000-101	Transfer to General Fund	3,504	0	0
Internal Transfers		**3,504**	**0**	**0**
8500	**Transfers**	**3,504**	**0**	**0**
305	**Community Pool**	**227,643**	**239,484**	**224,347**
Total	**Enterprise Fund**	**510,734**	**615,816**	**617,835**

Expenditure Detail - by Fund and Department

Community Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total Community Services	**1,141,040**	**1,223,448**	**1,348,836**

Police Services

POLICE SERVICES
ORGANIZATION CHART



- Administer Police Program for the City of Fillmore
- Administrative Support
- Train and Hire Patrol Officers Assigned to the City of Fillmore
- Manage Detectives Assigned to Cases Associated with the City of Fillmore
- Educate Community on Safety and Crime Prevention
- Develop Programs to Minimize Crime

- School Resource Officer
- School Crossing Guards

Full Time Equivalent Staff Allocation: 1.50

City contracts with Ventura County to provide Police Services

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Police Services				
101	General Fund	3,166,494	3,167,767	3,299,365
Total	**Police Services**	**3,166,494**	**3,167,767**	**3,299,365**

Expenditure Summary - By Fund and Department

Police Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Police Services	3,166,494	3,167,767	3,299,365
Total General Fund	**3,166,494**	**3,167,767**	**3,299,365**
Total General Fund	**3,166,494**	**3,167,767**	**3,299,365**
Total Police Services	**3,166,494**	**3,167,767**	**3,299,365**

Expenditure Summary by Department and Expense Category

Police Services	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Police Services			
Personnel Services	28,227	38,076	33,979
Materials & Supplies	46,611	26,038	32,200
Services	3,091,656	3,103,653	3,233,186
Capital Outlay	0	0	0
4313 Police Services	**3,166,494**	**3,167,767**	**3,299,365**
Tota General Fund	**3,166,494**	**3,167,767**	**3,299,365**
Tota General Fund	**3,166,494**	**3,167,767**	**3,299,365**
Tota Police Services	**3,166,494**	**3,167,767**	**3,299,365**

Goals, Objectives Performance Measures

Police Services

General Fund

Police Services

Fillmore contracts for law enforcement services with the Ventura County Sheriff's Department. The City provides the North Fillmore Police Facility, which is staffed by a part-time civilian employee. In addition to the nine Deputies and other staff assigned to Fillmore, the Sheriff's Department maintains a Santa Clara Valley Workforce out of the same station. The Workforce patrols the unincorporated areas that adjoin the City. A total of 30 sworn officers, 12 citizen volunteers and 18 teen explorers work out of the Fillmore Police Facility. The City also provides school crossing guard services. The City contract with the Ventura County Sheriff's Department includes the following services:

2 City Police Beat Cars (9 officers 24 hours a day.
50% of the Chief of Police's Salary
50% of a Detective Salary
1 Part-time Parking Cadet
60% Communications Dispatcher/Office Manager

Mission:

To develop and maintain positive relationships with the community, while providing effective enforcement efforts to preserve the community's public safety standards.

Goals:

- Maintain the City's "safest city" status through proactive patrol and enforcement efforts.

Accomplishments:

- Maintained a 5.5 minute response time for emergency calls and an average 10.9 minutes response time for non-emergency calls.
- Achieved a 18.4% reduction in part I crimes, defined as serious felonies, in 2015. This represents the third consecutive year that Part I crimes decreased.
- Obtained a grant for the purchase of hi tech microwave cameras installed in high crime areas.

Objectives:

- Maintain a 6 minute response time for emergency calls and an 12 minute response time for non-emergency calls. (Citywide Goal E: Strong Commitment to Safety)
- Reduce gang activity in the City by providing high quality law enforcement activities and education. (Citywide Goal E: Strong Commitment to Safety)

Goals, Objectives Performance Measures

Police Services

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Average response time for emergency calls and average response time for non-emergency calls.			
5.34/11.53	5.87/11.26	5.85/11.30	5.85/11.5
Number of gang investigations			
65	57	55	55

Expenditure Detail - by Fund and Department

Police Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
Police Services				
101-4313-0011-112	Part Time Salaries	25,941	35,166	29,861
101-4313-0013-122	FICA - Social Security	1,351	1,764	1,365
101-4313-0013-123	Worker's Compensation	740	908	2,503
101-4313-0013-124	Unemployment Insurance	195	237	250
101-4313-0014-127	Med-Dent-Vis-Life Ins	0	0	0
Personnel Services		**28,227**	**38,076**	**33,979**
101-4313-0031-301	Communications	2,369	2,567	2,000
101-4313-0031-306	Printing/Advertising	150	1,654	1,000
101-4313-0031-308	Vehicle/Equipment Maintenance	1,222	415	1,000
101-4313-0031-311	Miscellaneous	319	222	500
101-4313-0031-312	Building Maintenance & Repairs	1,569	366	1,000
101-4313-0031-315	North Fillmore Storefront	4,349	3,281	3,000
101-4313-0031-318	Training Expense	0	0	6,500
101-4313-0031-327	Trash Disposal	2,251	844	2,100
101-4313-0031-329	Fuel	33,881	16,204	15,000
101-4313-0031-314	Community Cameras	0	487	100
101-4313-0031-355	Moving Radar Trailer	501	0	0
Materials & Supplies		**46,611**	**26,038**	**32,200**
101-4313-0021-207	Equipment Maintenance	1,598	3,361	4,000
101-4313-0021-208	Pest Control	720	638	540
101-4313-0031-212	Liab & Prop Insurance/Bonds	5,023	0	5,000
101-4313-0021-213	County Sheriff - Basic	2,873,689	2,891,361	2,991,130
101-4313-0021-212	School Resource Officer	133,304	162,500	189,566
101-4313-0021-215	COPS Grant Expense	15,888	0	0
101-4313-0021-216	Hi Tech Task Force	5,801	5,389	4,250
101-4313-0021-217	Crisis Intervention	1,197	68	2,600
101-4313-0021-218	County Sheriff - Special Event	47,665	34,049	30,000
101-4313-0021-238	Permits & Fees	1,075	1,350	1,000
101-4313-0021-252	Generator Maintenance	997	0	600
101-4313-0021-261	Landscape Contract	1,229	1,210	1,000
101-4313-0021-279	Copier Lease	3,469	3,725	3,500

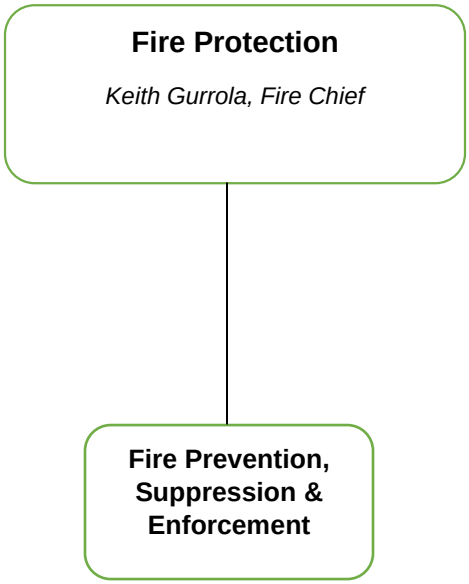
Expenditure Detail - by Fund and Department

Police Services

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Services		**3,091,656**	**3,103,653**	**3,233,186**
101-4313-0051-550	Police-Capital Outlay	0	0	0
Capital Outlay		**0**	**0**	**0**
4313	**Police Services**	**3,166,494**	**3,167,767**	**3,299,365**
101	**General Fund**	**3,166,494**	**3,167,767**	**3,299,365**
Total	**General Fund**	**3,166,494**	**3,167,767**	**3,299,365**

Fire Protection

FIRE PROTECTION
ORGANIZATION CHART



- Provide emergency and non-emergency services to the residents of Fillmore
- Provide disaster management, fire prevention and education services to the community
- Ensure new development and/or major remodels meet fire code building standards
- Inspect for needed weed abatement

Full Time Equivalent Staff Allocation: 6.08

Expenditure Fund Summary - By Department Manager

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Fire Protection				
101	General Fund	1,056,041	1,168,763	1,258,111
Total	**Fire Protection**	**1,056,041**	**1,168,763**	**1,258,111**

Expenditure Summary - By Fund and Department

Fire Protection	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Fire Protection	1,056,041	1,168,763	1,258,111
Total General Fund	**1,056,041**	**1,168,763**	**1,258,111**
Total General Fund	**1,056,041**	**1,168,763**	**1,258,111**
Total Fire Protection	**1,056,041**	**1,168,763**	**1,258,111**

Expenditure Summary by Department and Expense Category

Fire Protection	Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund			
101 General Fund			
Fire Protection			
Personnel Services	859,976	955,877	1,080,610
Materials & Supplies	122,856	88,726	98,780
Services	31,674	26,927	34,721
Capital Outlay	41,535	97,233	44,000
4314 Fire Protection	**1,056,041**	**1,168,763**	**1,258,111**
Tota General Fund	**1,056,041**	**1,168,763**	**1,258,111**
Tota General Fund	**1,056,041**	**1,168,763**	**1,258,111**
Tota Fire Protection	**1,056,041**	**1,168,763**	**1,258,111**

Goals, Objectives Performance Measures

Fire Protection

General Fund

Fire Protection

The Fillmore Fire Department is responsible for the protection of life, property and the environment for all the citizens of Fillmore and all its visitors. The Fire Department provides an all-risk emergency response service such as medical emergency response, hazardous materials mitigation, rescue, structural and wild land fire response, public education, training, fire prevention and investigation. The Fillmore Fire Department conducts a year long weed abatement inspection program with emphasis in April through July. In addition, Fillmore is the only city in Ventura County that allows for the sale and discharge of “Safe and Sane” fireworks.

Mission:

To provide protection of life, property, and the environment from the effects of fires, medical emergencies, and hazards; anticipate, plan for, respond and mitigate man-made and natural disasters; we engage the community in our mission through progressive community outreach.

Goals:

- Provide high quality delivery of emergency and non-emergency services to the residents of Fillmore.
- Provide disaster management, fire prevention and education services to the community.

Accomplishments:

- Continued to build positive relationships with neighboring fire departments and utilize mutual aid agreements when possible to reduce the cost to provide fire services.
- Increased formal training for full time captains. This improves fire fighting safety and provides more effective service to the public.
- Initiated disaster training and planning with core staff including the activation of the Emergency Operations Center.

Objectives:

- Achieve a target of 90% for EMS emergency response arrival within 5 minutes. (Citywide Goal E: Strong Commitment to Safety)
- Identify non-EMS calls that require the most time to mitigate and manage available resources to resolve emergency within 30 miniutes of arrival. (Citywide Goal E: Strong Commitment to Safety)

Goals, Objectives Performance Measures

Fire Protection

Performance Measures:

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Number of emergency calls and number arrived at within 5 minutes			
1,021 calls/93% arrived within 5 minutes	1,359 calls/95% arrived within 5 minutes	1,558 calls/95% arrived within 5 minutes	1,600 calls/96% arrive within 5 minutes
Number of structural fires and number mitigated within 30 minutes of arrival			
17 fires/13 mitigated within 30 minutes	9 fires/5 mitigated within 30 minutes	16 fires/15 mitigated within 30 minutes	20 fires/18 mitigate within 30 minutes

Expenditure Detail - by Fund and Department

Fire Protection

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
General Fund				
General Fund				
Fire Protection				
101-4314-0011-111	Full Time Salaries	297,546	325,831	330,887
101-4314-0011-112	Part Time Salaries	48,790	97,602	60,000
101-4314-0011-116	Filming Pay	27,762	22,199	30,000
101-4314-0011-117	Vacation Relief	26,800	15,939	29,800
101-4314-0011-140	Strike Team Pay	0	0	72,000
101-4314-0021-257	Firefighter Stipend	28,790	36,421	36,000
101-4314-0021-258	Paramedic Stipend	85,711	102,844	110,000
101-4314-0021-259	Firemen Clothing Allowance	0	(102)	0
101-4314-0012-119	GASB 68 Pension Expense	0	104,570	120,493
101-4314-0012-118	Retirement	164,272	70,583	65,464
101-4314-0013-122	FICA - Social Security	45,571	48,662	42,431
101-4314-0013-123	Worker's Compensation	14,528	15,278	61,417
101-4314-0013-124	Unemployment Insurance	1,024	4,870	4,200
101-4314-0014-126	Cafeteria Plan	49,161	40,780	43,948
101-4314-0014-127	Medical Insurance	2,518	1,883	4,073
101-4314-0014-128	Dental Insurance	2,577	2,090	3,638
101-4314-0014-129	Vision Insurance	349	283	264
101-4314-0014-130	Life Insurance/ltd	1,416	1,144	996
101-4314-0014-131	Firemen Clothing Allowance	63,161	65,000	65,000
Personnel Services		**859,976**	**955,877**	**1,080,610**
101-4314-0031-301	Communications	14,137	9,207	15,000
101-4314-0031-302	Electricity	11,268	10,244	13,130
101-4314-0031-303	Dues & Subscriptions	2,112	2,054	1,000
101-4314-0031-307	Office Supplies	1,663	1,565	1,500
101-4314-0031-308	Vehicle/Equipment Maintenance	47,340	27,069	25,000
101-4314-0031-309	Supplies & Materials	1,838	3,106	2,000
101-4314-0031-313	Mutual Aid Expense	190	0	500
101-4314-0031-316	Firefighters Expense	7,289	8,944	6,000
101-4314-0031-317	EMS Expense	3,741	2,178	5,000
101-4314-0031-318	Training Expense	4,901	1,964	7,500
101-4314-0031-322	Water	5,692	5,360	7,650
101-4314-0031-329	Fuel	18,372	9,326	10,000

Expenditure Detail - by Fund and Department

Fire Protection

		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101-4314-0031-387	Equipment Maintenance	273	4,269	1,000
101-4314-0031-390	Furniture & Equipment	4,039	1,614	2,000
101-4314-0031-440	Property Tax	0	1,825	1,500
Materials & Supplies		**122,856**	**88,726**	**98,780**
101-4314-0021-207	Equipment Cert.	4,077	6,008	7,000
101-4314-0021-210	Building Maintenance	1,037	6,086	1,000
101-4314-0031-310	Building Maintenance	12,706	6,494	10,000
101-4314-0021-208	Pest Control	720	638	180
101-4314-0021-212	Fire Department Insurance	3,762	1,575	3,775
101-4314-0021-222	Weed Abatement	0	1,418	2,500
101-4314-0021-245	Contract Services	70	1,536	500
101-4314-0021-260	Vta Co Fire Dispatch	1,536	2,153	2,000
101-4314-0021-280	Lease	7,766	1,018	7,766
Services		**31,674**	**26,927**	**34,721**
101-4314-0051-504	Safety/Protective Equipment	18,791	1,008	3,000
101-4314-0051-505	Small Tools Equipment	479	1,945	3,000
101-4314-0051-513	Radio Pagers	2,986	2,481	4,000
101-4314-0051-523	Fire Hoses	5,682	0	4,000
101-4314-0051-526	Fire Turnouts	13,597	37,298	30,000
101-4314-0051-561	Rescue Squad	0	54,500	0
Capital Outlay		**41,535**	**97,233**	**44,000**
4314	**Fire Protection**	**1,056,041**	**1,168,763**	**1,258,111**
101	**General Fund**	**1,056,041**	**1,168,763**	**1,258,111**
Total	**General Fund**	**1,056,041**	**1,168,763**	**1,258,111**

V. Other Budget Reports

Full Time Equivalent
Staffing Reports

Fiscal Year 2016-17 Budget
Full Time Equivalent Positions in Alphabetical Order

	FY 2015-16 Employee FTE	FY 2016-17 Employee FTE	FY 2016-17 Change in FTE
Administrative Assistant	0.91	0.91	0.00
Assistant Fin Director/Accountant	1.00	1.00	0.00
Building Inspector	1.00	1.00	0.00
Building/Planning Technician	0.91	0.91	0.00
City Manager	1.00	1.00	0.00
Community Services Officer	0.25	0.25	0.00
Community Services Supervisor	0.91	0.91	0.00
Crossing Guard	1.25	1.25	0.00
Emergency Management Technician	1.50	1.50	0.00
Engineer/Building Official	1.00	0.00	-1.00
Facilities Maintenance Worker	2.00	2.00	0.00
Finance Director	1.00	1.00	0.00
Finance Technician	1.81	1.81	0.00
Fire Captain	2.72	2.72	0.00
Fire Chief	1.00	1.00	0.00
Fire Chief-Back Up	0.07	0.07	0.00
Fire Fighter	0.07	0.07	0.00
Fiscal Assistant II	1.81	1.81	0.00
Human Res Director/Deputy City Clerk	1.00	1.00	0.00
Lifeguard I	1.05	1.05	0.00
Lifeguard II	0.38	0.38	0.00
Maintenance Worker I	4.00	4.00	0.00
Maintenance Worker II	2.00	2.00	0.00
Media Technician	0.16	0.16	0.00
Meter Reader	0.00	1.00	1.00
Nutrition Assistant	0.48	0.48	0.00
Paramedic	0.78	0.78	0.00
Planning/Commun Develop Director	1.00	1.00	0.00
Pool Manager	0.44	0.44	0.00

Fiscal Year 2016-17 Budget
Full Time Equivalent Positions in Alphabetical Order

	FY 2015-16 Employee FTE	FY 2016-17 Employee FTE	FY 2016-17 Change in FTE
Public Works Supervisor	0.91	1.00	0.09
Senior Planner	1.00	1.00	0.00
Sr Center Coordinator	0.44	0.44	0.00
Sr Maintenance Worker	1.00	1.00	0.00
Temporary Accountant	0.35	0.35	0.00
Total Full Time Equivalent Staff	**35.18**	**35.27**	**0.09**

Fiscal Year 2016-17 Budget
Department Allocation of Full Time Equivalent Staff

	FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
City Manager				
Administrative Assistant	0.09	5,925.49	0.09	6,744.66
City Manager	0.30	65,895.99	0.30	73,856.32
Human Res Director/Deputy City Clerk	0.10	9,794.19	0.10	11,000.46
	0.49	**81,615.68**	**0.49**	**88,697.08**
Human Resources/Deputy City Clerk				
Administrative Assistant	0.50	32,590.21	0.50	37,095.66
Human Res Director/Deputy City Clerk	0.55	53,868.07	0.55	60,502.53
	1.05	**86,458.28**	**1.05**	**89,326.34**
Finance & Central Support				
Administrative Assistant	0.14	8,888.24	0.14	10,117.00
Assistant Fin Director/Accountant	0.44	48,123.41	0.44	53,783.76
City Manager	0.31	68,092.52	0.31	76,318.20
Finance Director	0.44	63,793.14	0.44	72,051.29
Finance Technician	0.27	18,191.32	0.27	20,501.60
Fiscal Assistant II	0.86	59,997.96	0.86	67,254.06
Human Res Director/Deputy City Clerk	0.15	14,691.29	0.15	16,500.69
Media Technician	0.16	945.49	0.16	1,052.94
Temporary Accountant	0.35	35,454.34	0.35	39,425.24
	3.12	**318,177.71**	**3.12**	**335,774.74**
Planning & Community Development				
Building Inspector	0.60	56,179.73	0.60	65,247.12
Building/Planning Technician	0.91	62,122.64	0.91	70,272.75
Engineer/Building Official	0.50	44,180.00	0.00	0.00
Planning/Commun Develop Director	1.00	152,833.70	1.00	171,750.25

Fiscal Year 2016-17 Budget
Department Allocation of Full Time Equivalent Staff

	FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Senior Planner	1.00	100,501.49	1.00	113,298.88
	4.01	**415,817.56**	**3.51**	**394,880.80**
Public Works				
Administrative Assistant	0.18	11,850.99	0.18	13,489.33
Assistant Fin Director/Accountant	0.53	57,966.83	0.53	64,784.99
Building Inspector	0.40	37,453.16	0.40	43,498.08
City Manager	0.39	85,664.79	0.39	96,013.22
Engineer/Building Official	0.50	44,180.00	0.00	0.00
Finance Director	0.53	76,841.73	0.53	86,789.05
Finance Technician	1.50	99,931.30	1.50	112,502.53
Fire Captain	0.05	4,886.28	0.05	5,502.86
Fiscal Assistant II	0.86	60,304.55	0.86	67,587.99
Human Res Director/Deputy City Clerk	0.20	19,588.39	0.20	22,000.92
Maintenance Worker I	3.60	246,824.04	3.60	279,900.53
Maintenance Worker II	1.85	130,214.75	1.85	145,836.33
Meter Reader	0.00	39,318.00	1.00	43,860.00
Public Works Supervisor	0.79	99,414.19	0.87	114,490.11
Sr Maintenance Worker	1.00	85,704.59	1.00	95,746.78
	12.37	**1,100,143.58**	**12.95**	**1,099,916.21**
Community Services				
Assistant Fin Director/Accountant	0.03	3,281.14	0.03	3,667.07
Community Services Supervisor	0.91	88,182.86	0.91	99,146.47
Facilities Maintenance Worker	2.00	111,077.43	2.00	127,114.23
Finance Director	0.03	4,349.53	0.03	4,912.59
Finance Technician	0.05	3,037.65	0.05	3,429.14
Fiscal Assistant II	0.09	6,331.71	0.09	7,096.95

Fiscal Year 2016-17 Budget
Department Allocation of Full Time Equivalent Staff

	FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Lifeguard I	1.05	12,960.00	1.05	14,400.00
Lifeguard II	0.38	6,480.00	0.38	7,200.00
Maintenance Worker I	0.40	27,708.22	0.40	31,330.56
Maintenance Worker II	0.15	10,213.45	0.15	11,454.99
Nutrition Assistant	0.48	14,224.72	0.48	15,886.20
Pool Manager	0.44	5,400.00	0.44	6,000.00
Public Works Supervisor	0.12	14,854.99	0.13	17,107.72
Sr Center Coordinator	0.44	29,534.91	0.44	32,986.72
	6.56	**337,636.61**	**6.57**	**351,205.37**
Police Services				
Community Services Officer	0.25	10,071.11	0.25	11,201.58
Crossing Guard	1.25	14,179.60	1.25	15,791.02
	1.50	**24,250.71**	**1.50**	**26,992.60**
Fire Protection				
Emergency Management Technician	1.50	72,868.58	1.50	81,079.20
Fire Captain	2.67	302,626.28	2.67	339,754.94
Fire Chief	1.00	112,041.53	1.00	126,664.28
Fire Chief-Back Up	0.07	59,642.33	0.07	66,416.28
Fire Fighter	0.07	4,201.34	0.07	4,678.80
Paramedic	0.78	97,824.70	0.78	108,887.16
	6.08	**649,204.76**	**6.08**	**694,533.10**
Total Full Time Equivalent Staff	**35.18**	**3,013,304.88**	**35.27**	**3,081,326.24**

Fiscal Year 2016-17 Budget
FTE Allocation by Fund-Department

		FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Administrative Assistant					
General Fund	City Clerk	0.36	23,701.97	0.36	26,978.66
General Fund	City Administration	0.09	5,925.49	0.09	6,744.66
General Fund	Risk Management	0.14	8,888.24	0.14	10,117.00
Sewer	Sewer Administration	0.07	4,444.12	0.07	5,058.50
Water	Water Administration	0.11	7,406.87	0.11	8,430.83
Successor Agency	Successor Agency	0.14	8,888.24	0.14	10,117.00
Total Allocation	***Administrative Assistant***	0.91	59,254.93	0.91	67,446.65
Assistant Fin Director/Accountant					
General Fund	Finance/Central Support	0.22	24,061.70	0.22	26,891.88
Solid Waste	Solid Waste Management	0.03	3,281.14	0.03	3,667.07
Sewer	Sewer Administration	0.20	21,874.28	0.20	24,447.17
Water	Water Administration	0.30	32,811.41	0.30	36,670.75
Veterans Memorial District	Veterans Memorial	0.03	3,281.14	0.03	3,667.07
Successor Agency	Successor Agency	0.22	24,061.70	0.22	26,891.88
Total Allocation	***Assistant Fin Director/Account***	1.00	109,371.38	1.00	122,235.83
Building Inspector					
General Fund	Code Enforcement	0.20	18,726.58	0.20	21,749.04
General Fund	Public Works Engineering	0.40	37,453.16	0.40	43,498.08
General Fund	Building & Safety	0.40	37,453.16	0.40	43,498.08
Total Allocation	***Building Inspector***	1.00	93,632.89	1.00	108,745.21
Building/Planning Technician					
General Fund	Planning	0.91	62,122.64	0.91	70,272.75
Total Allocation	***Building/Planning Technician***	0.91	62,122.64	0.91	70,272.75
City Manager					
General Fund	City Administration	0.30	65,895.99	0.30	73,856.32
Solid Waste	Solid Waste Management	0.05	10,982.66	0.05	12,309.39
Sewer	Sewer Administration	0.17	37,341.06	0.17	41,851.92
Water	Water Administration	0.17	37,341.06	0.17	41,851.92

Fiscal Year 2016-17 Budget
FTE Allocation by Fund-Department

		FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Successor Agency	Successor Agency	0.31	68,092.52	0.31	76,318.20
Total Allocation	***City Manager***	1.00	219,653.30	1.00	246,187.75
Community Services Officer					
General Fund	Police Services	0.25	10,071.11	0.25	11,201.58
Total Allocation	***Community Services Officer***	0.25	10,071.11	0.25	11,201.58
Community Services Supervisor					
General Fund	Government Buildings	0.13	12,345.60	0.13	13,880.51
General Fund	Parks - General	0.09	8,818.29	0.09	9,914.65
Town Theater	Town Theater	0.01	881.83	0.01	991.46
Recreation	Recreation Programs	0.22	21,163.89	0.22	23,795.15
Recreation	Senior Program/Nutrition	0.04	3,527.31	0.04	3,965.86
Recreation	Multi-Purpose Center	0.10	9,700.11	0.10	10,906.11
Community Pool	Community Pool	0.10	9,700.11	0.10	10,906.11
Veterans Memorial District	Veterans Memorial	0.23	22,045.71	0.23	24,786.62
Total Allocation	***Community Services Superviso***	0.91	88,182.86	0.91	99,146.47
Crossing Guard					
General Fund	Police Services	1.25	14,179.60	1.25	15,791.02
Total Allocation	***Crossing Guard***	1.25	14,179.60	1.25	15,791.02
Emergency Management Technician					
General Fund	Fire Protection	0.72	25,863.38	0.72	28,801.80
General Fund	Fire Protection	0.78	47,005.20	0.78	52,277.40
Total Allocation	***Emergency Management Techn***	1.50	72,868.58	1.50	81,079.20
Engineer/Building Official					
General Fund	Public Works Engineering	0.50	44,180.00	0.00	0.00
General Fund	Building & Safety	0.50	44,180.00	0.00	0.00
Total Allocation	***Engineer/Building Official***	1.00	88,360.00	0.00	0.00
Facilities Maintenance Worker					

Fiscal Year 2016-17 Budget
FTE Allocation by Fund-Department

		FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
General Fund	Government Buildings	0.05	2,552.55	0.05	2,991.74
General Fund	Parks - General	0.10	5,105.10	0.10	5,983.48
Recreation	Recreation Programs	0.73	40,677.89	0.73	46,508.36
Recreation	Multi-Purpose Center	0.12	7,203.17	0.12	8,073.53
Veterans Memorial District	Veterans Memorial	1.00	55,538.71	1.00	63,557.12
Total Allocation	***Facilities Maintenance Worker***	2.00	111,077.43	2.00	127,114.23
Finance Director					
General Fund	Finance/Central Support	0.22	31,896.57	0.22	36,025.65
Solid Waste	Solid Waste Management	0.03	4,349.53	0.03	4,912.59
Sewer	Sewer Administration	0.20	28,996.88	0.20	32,750.59
Water	Water Administration	0.30	43,495.32	0.30	49,125.88
Veterans Memorial District	Veterans Memorial	0.03	4,349.53	0.03	4,912.59
Successor Agency	Successor Agency	0.22	31,896.57	0.22	36,025.65
Total Allocation	***Finance Director***	1.00	144,984.40	1.00	163,752.93
Finance Technician					
General Fund	Finance/Central Support	0.27	18,191.32	0.27	20,501.60
Solid Waste	Solid Waste Management	0.18	12,098.75	0.18	13,606.72
Sewer	Sewer Administration	0.45	30,290.07	0.45	34,108.32
Water	Water Administration	0.23	15,136.39	0.23	17,035.85
Water	Water Billing	0.63	42,406.09	0.63	47,751.64
Veterans Memorial District	Veterans Memorial	0.05	3,037.65	0.05	3,429.14
Total Allocation	***Finance Technician***	1.81	121,160.27	1.81	136,433.26
Fire Captain					
General Fund	Fire Protection	2.67	302,626.28	2.67	339,754.94
NPDES - Storm Water	National Pollutants Discharge (NPDES)	0.05	4,886.28	0.05	5,502.86
Total Allocation	***Fire Captain***	2.72	307,512.56	2.72	345,257.80
Fire Chief					
General Fund	Fire Protection	1.00	112,041.53	1.00	126,664.28
Total Allocation	***Fire Chief***	1.00	112,041.53	1.00	126,664.28

Fiscal Year 2016-17 Budget
FTE Allocation by Fund-Department

		FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Fire Chief-Back Up					
General Fund	Fire Protection	0.07	59,642.33	0.07	66,416.28
Total Allocation	***Fire Chief-Back Up***	0.07	59,642.33	0.07	66,416.28
Fire Fighter					
General Fund	Fire Protection	0.07	4,201.34	0.07	4,678.80
Total Allocation	***Fire Fighter***	0.07	4,201.34	0.07	4,678.80
Fiscal Assistant II					
General Fund	Finance/Central Support	0.50	34,671.12	0.50	38,866.26
Sewer	Sewer Administration	0.36	25,326.85	0.36	28,387.80
Water	Water Administration	0.27	18,995.13	0.27	21,290.85
Water	Water Billing	0.23	15,982.57	0.23	17,909.34
Veterans Memorial District	Veterans Memorial	0.09	6,331.71	0.09	7,096.95
Successor Agency	Successor Agency	0.36	25,326.85	0.36	28,387.80
Total Allocation	***Fiscal Assistant II***	1.81	126,634.23	1.81	141,938.99
Human Res Director/Deputy City Clerk					
General Fund	City Clerk	0.20	19,588.39	0.20	22,000.92
General Fund	City Administration	0.10	9,794.19	0.10	11,000.46
General Fund	Risk Management	0.05	4,897.10	0.05	5,500.23
General Fund	Human Resources	0.30	29,382.58	0.30	33,001.38
Sewer	Sewer Administration	0.10	9,794.19	0.10	11,000.46
Water	Water Administration	0.10	9,794.19	0.10	11,000.46
Successor Agency	Successor Agency	0.15	14,691.29	0.15	16,500.69
Total Allocation	***Human Res Director/Deputy Cit***	1.00	97,941.95	1.00	110,004.60
Lifeguard I					
Community Pool	Community Pool	1.05	12,960.00	1.05	14,400.00
Total Allocation	***Lifeguard I***	1.05	12,960.00	1.05	14,400.00
Lifeguard II					
Community Pool	Community Pool	0.38	6,480.00	0.38	7,200.00

Fiscal Year 2016-17 Budget
FTE Allocation by Fund-Department

		FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Total Allocation	***Lifeguard II***	0.38	6,480.00	0.38	7,200.00
Maintenance Worker I					
General Fund	Parks - General	0.20	14,061.22	0.20	15,841.25
Streets - Gasoline Tax	Streets Maintenance	1.25	85,606.23	1.25	97,254.74
Lighting & Landscape Assessment Districts	Landscape/Storm Maintenance	0.05	3,456.34	0.05	3,911.60
Storm Drain Assessment Districts	Landscape/Storm Maintenance	0.06	4,135.11	0.06	4,687.47
Bike Path - TDA Art 3	Bike Path Maintenance	0.13	8,933.87	0.13	10,146.40
Solid Waste	Solid Waste Management	0.14	9,528.99	0.14	10,841.85
Sewer	Sewer Collection System	0.08	4,961.27	0.08	5,690.22
Water	Water Pumping	0.04	2,258.57	0.04	2,617.66
Water	Water Delivery System	1.16	79,371.08	1.16	90,130.73
Water	Water Billing	0.70	48,572.57	0.70	54,619.87
Community Pool	Community Pool	0.20	13,647.00	0.20	15,489.31
Total Allocation	***Maintenance Worker I***	4.00	274,532.26	4.00	311,231.09
Maintenance Worker II					
General Fund	Parks - General	0.10	6,808.96	0.10	7,636.66
Streets - Gasoline Tax	Streets Maintenance	0.40	27,235.86	0.40	30,546.65
Lighting & Landscape Assessment Districts	Landscape/Storm Maintenance	0.02	1,446.77	0.02	1,618.49
Sewer	Sewer Administration	0.05	3,404.48	0.05	3,818.33
Sewer	Sewer Collection System	0.15	10,850.78	0.15	12,138.71
Water	Water Pumping	0.15	10,850.78	0.15	12,138.71
Water	Water Delivery System	0.55	38,086.64	0.55	42,685.35
Water	Water Billing	0.53	38,339.43	0.53	42,890.09
Community Pool	Community Pool	0.05	3,404.48	0.05	3,818.33
Total Allocation	***Maintenance Worker II***	2.00	140,428.19	2.00	157,291.32
Media Technician					
General Fund	Cable TV/Promotion	0.16	945.49	0.16	1,052.94
Total Allocation	***Media Technician***	0.16	945.49	0.16	1,052.94
Meter Reader					

Fiscal Year 2016-17 Budget
FTE Allocation by Fund-Department

		FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Water	Water Delivery System	0.00	39,318.00	1.00	43,860.00
Total Allocation	***Meter Reader***	0.00	39,318.00	1.00	43,860.00
Nutrition Assistant					
Recreation	Senior Program/Nutrition	0.48	14,224.72	0.48	15,886.20
Total Allocation	***Nutrition Assistant***	0.48	14,224.72	0.48	15,886.20
Paramedic					
General Fund	Fire Protection	0.78	97,824.70	0.78	108,887.16
Total Allocation	***Paramedic***	0.78	97,824.70	0.78	108,887.16
Planning/Commun Develop Director					
General Fund	Planning	1.00	152,833.70	1.00	171,750.25
Total Allocation	***Planning/Commun Develop Dir***	1.00	152,833.70	1.00	171,750.25
Pool Manager					
Community Pool	Community Pool	0.44	5,400.00	0.44	6,000.00
Total Allocation	***Pool Manager***	0.44	5,400.00	0.44	6,000.00
Public Works Supervisor					
General Fund	Parks - General	0.05	5,713.46	0.05	6,579.89
Streets - Gasoline Tax	Streets Maintenance	0.14	17,140.38	0.15	19,739.67
Lighting & Landscape Assessment Districts	Landscape/Storm Maintenance	0.05	5,713.46	0.05	6,579.89
Storm Drain Assessment Districts	Landscape/Storm Maintenance	0.05	5,713.46	0.05	6,579.89
Solid Waste	Solid Waste Management	0.05	5,713.46	0.05	6,579.89
Sewer	Sewer Collection System	0.09	11,426.92	0.10	13,159.78
Water	Water Pumping	0.20	25,139.22	0.22	28,951.52
Water	Water Delivery System	0.18	22,853.84	0.20	26,319.57
Community Pool	Community Pool	0.07	9,141.53	0.08	10,527.83
NPDES - Storm Water	National Pollutants Discharge (NPDES)	0.05	5,713.46	0.05	6,579.89
Total Allocation	***Public Works Supervisor***	0.91	114,269.18	1.00	131,597.83

Fiscal Year 2016-17 Budget
FTE Allocation by Fund-Department

		FY 2015-16 EE-Alloc	FY 2015-16 Salary, Benefits and Taxes	FY 2016-17 EE-Alloc	FY 2016-17 Salary, Benefits and Taxes
Senior Planner					
General Fund	Planning	1.00	100,501.49	1.00	113,298.88
Total Allocation	***Senior Planner***	1.00	100,501.49	1.00	113,298.88
Sr Center Coordinator					
Recreation	Multi-Purpose Center	0.44	29,534.91	0.44	32,986.72
Total Allocation	***Sr Center Coordinator***	0.44	29,534.91	0.44	32,986.72
Sr Maintenance Worker					
Streets - Gasoline Tax	Streets Maintenance	0.20	17,140.92	0.20	19,149.36
Lighting & Landscape Assessment Districts	Landscape/Storm Maintenance	0.05	4,285.23	0.05	4,787.34
Storm Drain Assessment Districts	Landscape/Storm Maintenance	0.05	4,285.23	0.05	4,787.34
Bike Path - TDA Art 3	Bike Path Maintenance	0.08	6,427.84	0.08	7,181.01
Sewer	Sewer Administration	0.10	8,570.46	0.10	9,574.68
Water	Water Pumping	0.25	21,426.15	0.25	23,936.69
Water	Water Delivery System	0.20	17,140.92	0.20	19,149.36
Water	Water Billing	0.08	6,427.84	0.08	7,181.01
Total Allocation	***Sr Maintenance Worker***	1.00	85,704.59	1.00	95,746.78
Temporary Accountant					
General Fund	Finance/Central Support	0.25	24,717.24	0.25	27,485.67
Successor Agency	Successor Agency	0.11	10,737.10	0.11	11,939.57
Total Allocation	***Temporary Accountant***	0.35	35,454.34	0.35	39,425.24
		35.18	**3,013,304.88**	**35.27**	**3,081,326.24**

Interfund Transfers

Transfers In and Transfers Out - Line Item Detail

Revenue		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101	***General Fund***			
101-0000-0400-203	Transfer In - Streets	6,731	77,732	77,732
101-0000-0400-206	Transfer In - L&L Districts	14,790	51,167	52,753
101-0000-0400-207	Transfer In - Storm Drain Dist	15,600	20,988	21,639
101-0000-0400-211	Transfer In - Bike Path	67	616	616
101-0000-0400-212	Transfer In - Solid Waste	3,502	11,123	11,468
101-0000-0400-231	Transfer In - Housing	1,200	0	2,000
101-0000-0400-301	Transfer In - Sewer	187,187	106,521	127,826
101-0000-0400-302	Transfer In - Water	82,048	235,374	242,671
101-0000-0400-304	Transfer In - Recreation	3,094	0	0
101-0000-0400-305	Transfer In - Community Pool	3,504	0	0
101-0000-0400-402	Transfer In - Public Fac DIF	0	0	0
101-0000-0400-800	Transfer In	0	2,489	0
101-0000-0400-932	Transfer In - Successor RDA	0	85,345	0
Internal Transfers		**317,723**	**591,355**	**536,705**
Total	**General Fund**	**317,723**	**591,355**	**536,705**
506	***General Fund Reserve***			
506-0000-0400-101	Transfer In - General Fund	1,200,000	0	320,000
Internal Transfers		**1,200,000**	**0**	**320,000**
Total	**General Fund Reserve**	**1,200,000**	**0**	**320,000**
208	***Community Development Block Grant***			
208-0000-0400-101	Transfer In-General Fund	0	0	0
208-0000-0400-401	Transfer In-Fire DIF	0	0	0
Internal Transfers		**0**	**0**	**0**
Total	**Community Development Block Grant**	**0**	**0**	**0**
211	***Bike Path - TDA Art 3***			
211-0000-0400-101	Transfer In from Fund 101	22,285	30,000	25,000
Internal Transfers		**22,285**	**30,000**	**25,000**
Total	**Bike Path - TDA Art 3**	**22,285**	**30,000**	**25,000**
702	***NPDES - Storm Water***			

Transfers In and Transfers Out - Line Item Detail

Revenue		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
702-0000-0400-101	Transfer In - GF	0	20,000	25,000
702-0000-0400-207	Transfer In - SD Districts	0	7,378	8,000
702-0000-0400-275	Transfer In	3,932	0	0
702-0000-0400-276	Transfer In	499	0	0
702-0000-0400-277	Transfer In	2,590	0	0
702-0000-0400-278	Transfer In	2,308	0	0
702-0000-0400-279	Transfer In	1,019	0	0
702-0000-0400-280	Transfer In	12	0	0
702-0000-0400-281	Transfer In	915	0	0
702-0000-0400-282	Transfer In	165	0	0
702-0000-0400-283	Transfer In	11,017	0	0
Internal Transfers		**22,457**	**27,378**	**33,000**
Total	**NPDES - Storm Water**	**22,457**	**27,378**	**33,000**
808	***Capital Leases***			
808-0000-0400-101	Transfer In from General Fund	96,865	4,350	0
808-0000-0400-208	Transfer In - From F208 CDBG	0	0	57,400
808-0000-0400-490	Transfer In-PW/Fire Sta Yard	0	92,516	0
Internal Transfers		**96,865**	**96,866**	**57,400**
Total	**Capital Leases**	**96,865**	**96,866**	**57,400**
206	***Lighting & Landscape Assessment Districts***			
206-0000-0400-232	Transfer In-From Assess Dists	45,123	21,051	17,897
Internal Transfers		**45,123**	**21,051**	**17,897**
Total	**Lighting & Landscape Assessment Districts**	**45,123**	**21,051**	**17,897**
207	***Storm Drain Assessment Districts***			
207-0000-0400-275	Transfer In-Fr SD Districts	34,170	20,058	16,554
Internal Transfers		**34,170**	**20,058**	**16,554**
Total	**Storm Drain Assessment Districts**	**34,170**	**20,058**	**16,554**
509	***Levee Reserve - SD Dist #4***			
509-0000-0400-278	Transfer In - SD Dist #4	24,285	24,285	24,285
Internal Transfers		**24,285**	**24,285**	**24,285**

Transfers In and Transfers Out - Line Item Detail

Revenue		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Levee Reserve - SD Dist #4**	**24,285**	**24,285**	**24,285**
510	***Levee Reserve - SD Dist #5***			
510-0000-0400-279	Transfer In - SD Dist #5	11,780	11,780	11,780
Internal Transfers		**11,780**	**11,780**	**11,780**
Total	**Levee Reserve - SD Dist #5**	**11,780**	**11,780**	**11,780**
513	***Levee Reserve - SD Dist #7B***			
513-0000-0400-282	Transfer In - SD Dist #7B	510	510	510
Internal Transfers		**510**	**510**	**510**
Total	**Levee Reserve - SD Dist #7B**	**510**	**510**	**510**
514	***Levee Reserve - SD Dist #7C***			
514-0000-0400-283	Transfer In - SD Dist #7C	97,320	97,320	97,320
Internal Transfers		**97,320**	**97,320**	**97,320**
Total	**Levee Reserve - SD Dist #7C**	**97,320**	**97,320**	**97,320**
301	***Sewer***			
301-0000-0400-406	Transfer In-Sewer DIF	416,000	156,268	312,536
Internal Transfers		**416,000**	**156,268**	**312,536**
Total	**Sewer**	**416,000**	**156,268**	**312,536**
304	***Recreation***			
304-0000-0400-101	Transfer In - General Fund	80,000	0	198,622
Internal Transfers		**80,000**	**0**	**198,622**
Total	**Recreation**	**80,000**	**0**	**198,622**
305	***Community Pool***			
305-0000-0400-101	Transfer In - General Fund	200,000	13,636	0
Internal Transfers		**200,000**	**13,636**	**0**
Total	**Community Pool**	**200,000**	**13,636**	**0**
503	***Sewer Fund Reserve - Capital***			
503-0000-0400-301	Transfer In - Sewer Fund	0	355,219	356,200

Transfers In and Transfers Out - Line Item Detail

Revenue		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Internal Transfers		**0**	**355,219**	**356,200**
Total	**Sewer Fund Reserve - Capital**	**0**	**355,219**	**356,200**
504	***Water Fund Reserve - Capital***			
504-0000-0400-302	Transfer In - Sewer Operating	500,000	250,000	228,555
Internal Transfers		**500,000**	**250,000**	**228,555**
Total	**Water Fund Reserve - Capital**	**500,000**	**250,000**	**228,555**
453	***Water Well Improvements***			
453-0000-0400-302	Transfer In - Water Operating	0	60,000	0
453-0000-0400-405	Water Transfer In - Water DIF	0	194,000	200,000
453-0000-0400-504	Transfer In - Water Replacement Fund	0	0	270,000
Internal Transfers		**0**	**254,000**	**470,000**
Total	**Water Well Improvements**	**0**	**254,000**	**470,000**
464	***Two Rivers Park Improvements***			
464-0000-0400-208	Transfer In	62,839	0	0
464-0000-0400-404	Transfer In	0	62,839	0
Internal Transfers		**62,839**	**62,839**	**0**
Total	**Two Rivers Park Improvements**	**62,839**	**62,839**	**0**
467	***Street Improvements***			
467-0000-0400-204	Transfer In - Local Transportation	0	0	204,000
467-0000-0400-403	Transfer In-Transp DIF	252,300	0	163,000
Internal Transfers		**252,300**	**0**	**367,000**
Total	**Street Improvements**	**252,300**	**0**	**367,000**
490	***Public Buildings Improvements***			
490-0000-0400-402	Transfer In - PW Facility DIF	0	0	55,000
Internal Transfers		**0**	**0**	**55,000**
Total	**Public Buildings Improvements**	**0**	**0**	**55,000**
Total	**Revenue**	**$ 3,383,657**	**$ 2,012,565**	**$ 3,128,364**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
101	***General Fund***			
101-8500-0000-208	Transfer Out - CDBG	0	0	0
101-8500-0000-211	Transfer Out to Bike Path	22,285	30,000	25,000
101-8500-0000-304	Transfer Out - Recreation	80,000	0	198,622
101-8500-0000-305	Transfer Out - Commun Pool	200,000	13,636	0
101-8500-0000-506	Transfer Out - GF Reserve	1,200,000	0	320,000
101-8500-0000-808	Transfer Out-Capital Lease Fd.	96,865	4,350	0
101-8500-4536-702	Transfer Out - NPDES	0	20,000	25,000
Internal Transfers		**1,599,150**	**67,986**	**568,622**
Total	**General Fund**	**1,599,150**	**67,986**	**568,622**
203	***Streets - Gasoline Tax***			
203-8500-4207-101	Transfer-Out	6,731	7,612	77,732
203-8500-4208-101	Transfer-Out	0	77,732	0
Internal Transfers		**6,731**	**85,344**	**77,732**
Total	**Streets - Gasoline Tax**	**6,731**	**85,344**	**77,732**
204	***Local Transportation - TDA Art 8a***			
204-8500-0000-467	Transfer Out - Street Capital	0	0	204,000
Internal Transfers		**0**	**0**	**204,000**
Total	**Local Transportation - TDA Art 8a**	**0**	**0**	**204,000**
208	***Community Development Block Grant***			
208-8500-0000-808	Transfer Out - To F808	0	0	57,400
Internal Transfers		**0**	**0**	**57,400**
Total	**Community Development Block Grant**	**0**	**0**	**57,400**
211	***Bike Path - TDA Art 3***			
211-8500-0000-101	Transfer to General Fund	67	616	616
Internal Transfers		**67**	**616**	**616**
Total	**Bike Path - TDA Art 3**	**67**	**616**	**616**
212	***Solid Waste***			

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
212-8500-4425-101	Transfer-Out to GF	3,502	11,123	11,468
Internal Transfers		**3,502**	**11,123**	**11,468**
Total	**Solid Waste**	**3,502**	**11,123**	**11,468**
231	***Affordable Housing***			
231-8500-4102-101	Transfer Out - General Fund	1,200	0	2,000
Internal Transfers		**1,200**	**0**	**2,000**
Total	**Affordable Housing**	**1,200**	**0**	**2,000**
401	***Fire Substation Development Imapct***			
401-8500-0000-208	Transfer Out-CDBG Fund	0	0	0
Internal Transfers		**0**	**0**	**0**
Total	**Fire Substation Development Imapct**	**0**	**0**	**0**
402	***Public Facilities Development Impact***			
402-8500-0000-101	Transfer Out - General Fund	0	0	0
402-8500-0000-490	Transfer To Pub Wks Cap Proj	0	0	55,000
Internal Transfers		**0**	**0**	**55,000**
Total	**Public Facilities Development Impact**	**0**	**0**	**55,000**
403	***Transportation Development Impact***			
403-8500-0450-467	Transfer To Street Capital	252,300	0	163,000
Internal Transfers		**252,300**	**0**	**163,000**
Total	**Transportation Development Impact**	**252,300**	**0**	**163,000**
404	***Parkland Development Impact***			
404-8500-0697-464	Transfer Out - Tot Lot	62,839	37,132	0
Internal Transfers		**62,839**	**37,132**	**0**
Total	**Parkland Development Impact**	**62,839**	**37,132**	**0**
405	***Water Development Impact***			
405-8500-0000-453	Transfer to Water Capital Fund	0	194,000	200,000
Internal Transfers		**0**	**194,000**	**200,000**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**Water Development Impact**	**0**	**194,000**	**200,000**
406	***Sewer Development Impact***			
406-8500-0000-301	Transfer-Out to Fund 301	416,000	312,536	312,536
Internal Transfers		**416,000**	**312,536**	**312,536**
Total	**Sewer Development Impact**	**416,000**	**312,536**	**312,536**
701	***Veterans Memorial District***			
701-8500-0000-101	Transfer Out - General Fund	0	17,285	0
Internal Transfers		**0**	**17,285**	**0**
Total	**Veterans Memorial District**	**0**	**17,285**	**0**
232	***L&L HVP Zone1***			
232-8500-4208-101	Transfers Out - GF Admin	2,683	10,020	17,897
232-8500-4422-206	Transfers Out-City Staff Costs	19,384	7,911	5,246
Internal Transfers		**22,067**	**17,931**	**23,143**
Total	**L&L HVP Zone1**	**22,067**	**17,931**	**23,143**
235	***L&L Dist Z1 - Tr 4498 & 4505***			
235-8500-4208-101	Transfers Out - GF Admin	1,176	3,987	2,755
235-8500-4422-206	Transfers Out-City Staff Costs	0	0	2,308
Internal Transfers		**1,176**	**3,987**	**5,063**
Total	**L&L Dist Z1 - Tr 4498 & 4505**	**1,176**	**3,987**	**5,063**
236	***L&L Dist Z1 - Tract 4535***			
236-8500-4208-101	Transfers Out - GF Admin	710	2,411	2,239
236-8500-4422-206	Transfers Out-City Staff Costs	0	2,094	1,394
Internal Transfers		**710**	**4,505**	**3,633**
Total	**L&L Dist Z1 - Tract 4535**	**710**	**4,505**	**3,633**
237	***L&L Dist Z1 - Tract 4603***			
237-8500-4208-101	Transfers Out - GF Admin	373	1,270	801
237-8500-4422-206	Transfers Out-City Staff Costs	2,692	1,099	731
Internal Transfers		**3,065**	**2,369**	**1,532**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**L&L Dist Z1 - Tract 4603**	**3,065**	**2,369**	**1,532**
238	***L&L Dist Z1 - Tract 4447***			
238-8500-4208-101	Transfers Out - GF Admin	466	1,583	1,059
238-8500-4422-206	Transfers Out-City Staff Costs	0	0	914
Internal Transfers		**466**	**1,583**	**1,973**
Total	**L&L Dist Z1 - Tract 4447**	**466**	**1,583**	**1,973**
239	***L&L Dist Z1 - Tract 4208***			
239-8500-4208-101	Transfers Out - GF Admin	873	2,962	750
Internal Transfers		**873**	**2,962**	**750**
Total	**L&L Dist Z1 - Tract 4208**	**873**	**2,962**	**750**
240	***L&L Dist Z1 - Tract 4435 - 1 & 2***			
240-8500-4208-101	Transfers Out - GF Admin	326	1,109	288
Internal Transfers		**326**	**1,109**	**288**
Total	**L&L Dist Z1 - Tract 4435 - 1 & 2**	**326**	**1,109**	**288**
241	***L&L Dist Z1 - 51-PM-93 3rd St***			
241-8500-4208-101	Transfers Out - GF Admin	47	164	16
Internal Transfers		**47**	**164**	**16**
Total	**L&L Dist Z1 - 51-PM-93 3rd St**	**47**	**164**	**16**
242	***L&L Dist Z1 - Tract 5075***			
242-8500-4208-101	Transfers Out - GF Admin	82	281	371
242-8500-4422-206	Transfers Out-City Staff Costs	589	0	0
Internal Transfers		**671**	**281**	**371**
Total	**L&L Dist Z1 - Tract 5075**	**671**	**281**	**371**
243	***L&L Dist Z1 - Tract 5076***			
243-8500-4208-101	Transfers Out - GF Admin	70	243	35
Internal Transfers		**70**	**243**	**35**
Total	**L&L Dist Z1 - Tract 5076**	**70**	**243**	**35**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
244	***L&L Dist Z1 - Tract 5099***			
244-8500-4208-101	Transfers Out - GF Admin	1,688	5,720	9,714
244-8500-4422-206	Transfers Out-City Staff Costs	12,197	4,978	3,314
Internal Transfers		**13,885**	**10,698**	**13,028**
Total	**L&L Dist Z1 - Tract 5099**	**13,885**	**10,698**	**13,028**
245	***L&L Dist Z1 - Tract 5160***			
245-8500-4208-101	Transfers Out - GF Admin	1,570	5,353	10,581
Internal Transfers		**1,570**	**5,353**	**10,581**
Total	**L&L Dist Z1 - Tract 5160**	**1,570**	**5,353**	**10,581**
246	***L&L Dist Z1 - Tract 5335***			
246-8500-4208-101	Transfers Out - GF Admin	454	1,545	1,253
246-8500-4422-206	Transfers Out-City Staff Costs	3,281	1,339	891
Internal Transfers		**3,735**	**2,884**	**2,144**
Total	**L&L Dist Z1 - Tract 5335**	**3,735**	**2,884**	**2,144**
247	***L&L Dist Z1 - Tract 5304***			
247-8500-4208-101	Transfers Out - GF Admin	734	2,490	2,128
247-8500-4422-206	Transfers Out-City Staff Costs	5,299	2,163	1,440
Internal Transfers		**6,033**	**4,653**	**3,568**
Total	**L&L Dist Z1 - Tract 5304**	**6,033**	**4,653**	**3,568**
248	***L&L Dist Z1 - Tract 5353***			
248-8500-4208-101	Transfers Out - GF Admin	1,281	4,341	198
Internal Transfers		**1,281**	**4,341**	**198**
Total	**L&L Dist Z1 - Tract 5353**	**1,281**	**4,341**	**198**
249	***L&L Dist Z1 - Tract 4005***			
249-8500-4208-101	Transfers Out - GF Admin	897	3,041	426
Internal Transfers		**897**	**3,041**	**426**
Total	**L&L Dist Z1 - Tract 4005**	**897**	**3,041**	**426**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
252	***L&L Dist Z3 - Lights***			
252-8500-4208-101	Transfers Out - GF Admin	320	1,089	1,176
Internal Transfers		**320**	**1,089**	**1,176**
Total	**L&L Dist Z3 - Lights**	**320**	**1,089**	**1,176**
253	***L&L Dist Z3 - Trees***			
253-8500-4208-101	Transfers Out - GF Admin	210	715	69
253-8500-4422-206	Transfers Out-City Staff Costs	1,514	996	411
Internal Transfers		**1,724**	**1,711**	**480**
Total	**L&L Dist Z3 - Trees**	**1,724**	**1,711**	**480**
254	***L&L Dist Z3 - DP 02-05***			
254-8500-4208-101	Transfers Out - GF Admin	437	1,485	26
254-8500-4422-206	Transfers Out-City Staff Costs	0	34	857
Internal Transfers		**437**	**1,519**	**883**
Total	**L&L Dist Z3 - DP 02-05**	**437**	**1,519**	**883**
255	***L&L Dist Z3 - CUP 97.5***			
255-8500-4208-101	Transfers Out - GF Admin	23	85	68
255-8500-4422-206	Transfers Out-City Staff Costs	0	69	45
Internal Transfers		**23**	**154**	**113**
Total	**L&L Dist Z3 - CUP 97.5**	**23**	**154**	**113**
256	***L&L Dist Z3 - DP 01-18***			
256-8500-4208-101	Transfers Out - GF Admin	12	43	2
256-8500-4422-206	Transfers Out-City Staff Costs	84	334	323
Internal Transfers		**96**	**377**	**325**
Total	**L&L Dist Z3 - DP 01-18**	**96**	**377**	**325**
257	***L&L Dist Z3 - DP 00-16***			
257-8500-4208-101	Transfers Out - GF Admin	12	43	27
257-8500-4422-206	Transfers Out-City Staff Costs	84	34	23
Internal Transfers		**96**	**77**	**50**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Total	**L&L Dist Z3 - DP 00-16**	**96**	**77**	**50**
258	***L&L Dist Z3 - DP 01-03***			
258-8500-4208-101	Transfers Out - GF Admin	12	43	26
Internal Transfers		**12**	**43**	**26**
Total	**L&L Dist Z3 - DP 01-03**	**12**	**43**	**26**
259	***L&L Dist Z4 - DP 02-08***			
259-8500-4208-101	Transfers Out - GF Admin	23	85	64
Internal Transfers		**23**	**85**	**64**
Total	**L&L Dist Z4 - DP 02-08**	**23**	**85**	**64**
261	***L&L Dist Z5 - Tr 5785***			
261-8500-4208-101	Transfers Out - GF Admin	311	1,057	784
Internal Transfers		**311**	**1,057**	**784**
Total	**L&L Dist Z5 - Tr 5785**	**311**	**1,057**	**784**
275	***Storm Drain - Dist 1***			
275-8500-4208-101	Transfers Out - GF Admin	2,650	3,809	3,676
275-8500-4422-207	Transfers Out-City Staff Costs	5,805	3,798	3,134
275-8500-4536-702	Transfers Out - FD 702	3,932	1,355	1,470
Internal Transfers		**12,387**	**8,962**	**8,280**
Total	**Storm Drain - Dist 1**	**12,387**	**8,962**	**8,280**
276	***Storm Drain - Dist 1A***			
276-8500-4208-101	Transfers Out - GF Admin	341	498	474
276-8500-4422-207	Transfers Out-City Staff Costs	748	489	404
276-8500-4536-702	Transfers Out - FD 702	499	175	189
Internal Transfers		**1,588**	**1,162**	**1,067**
Total	**Storm Drain - Dist 1A**	**1,588**	**1,162**	**1,067**
277	***Storm Drain - Dist 3***			
277-8500-4208-101	Transfers Out - GF Admin	1,868	2,838	2,591
277-8500-4422-207	Transfers Out-City Staff Costs	4,091	2,676	2,209

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
277-8500-4536-702	Transfers Out - FD 702	2,590	955	1,036
Internal Transfers		**8,549**	**6,469**	**5,836**
Total	**Storm Drain - Dist 3**	**8,549**	**6,469**	**5,836**
278	***Storm Drain - Dist 4***			
278-8500-0000-509	Transfers Out - FD 509	24,285	24,285	24,285
278-8500-4208-101	Transfers Out - GF Admin	1,574	2,520	2,183
278-8500-4422-207	Transfers Out-City Staff Costs	3,448	2,256	1,862
278-8500-4536-702	Transfers Out - FD 702	2,308	805	873
Internal Transfers		**31,615**	**29,866**	**29,203**
Total	**Storm Drain - Dist 4**	**31,615**	**29,866**	**29,203**
279	***Storm Drain - Dist 5***			
279-8500-0000-510	Transfers Out - 510	11,780	11,780	11,780
279-8500-4208-101	Transfers Out - GF Admin	694	1,538	962
279-8500-4422-207	Transfers Out-City Staff Costs	1,520	994	820
279-8500-4536-702	Transfers Out - FD 702	1,019	355	385
Internal Transfers		**15,013**	**14,667**	**13,947**
Total	**Storm Drain - Dist 5**	**15,013**	**14,667**	**13,947**
280	***Storm Drain - Dist 6***			
280-8500-4208-101	Transfers Out - GF Admin	1,174	2,052	1,628
280-8500-4422-207	Transfers Out-City Staff Costs	2,571	0	0
280-8500-4536-702	Transfers Out - FD 702	12	0	0
Internal Transfers		**3,757**	**2,052**	**1,628**
Total	**Storm Drain - Dist 6**	**3,757**	**2,052**	**1,628**
281	***Storm Drain - Dist 7A***			
281-8500-4208-101	Transfers Out - GF Admin	428	421	596
281-8500-4422-207	Transfers Out-City Staff Costs	941	0	0
281-8500-4536-702	Transfers Out - FD 702	915	220	237
Internal Transfers		**2,284**	**641**	**833**
Total	**Storm Drain - Dist 7A**	**2,284**	**641**	**833**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
282	***Storm Drain - Dist 7B***			
282-8500-0000-513	Transfers Out - FD 513	510	510	510
282-8500-4208-101	Transfers Out - GF Admin	43	57	59
282-8500-4422-207	Transfers Out-City Staff Costs	93	61	50
282-8500-4536-702	Transfers Out - FD 702	165	22	24
Internal Transfers		**811**	**650**	**643**
Total	**Storm Drain - Dist 7B**	**811**	**650**	**643**
283	***Storm Drain - Dist 7C***			
283-8500-0000-514	Transfers Out - FD 514	97,320	97,320	97,320
283-8500-4208-101	Transfers Out - GF Admin	6,828	7,256	9,470
283-8500-4422-207	Transfers Out-City Staff Costs	14,954	9,784	8,075
283-8500-4536-702	Transfers Out - FD 702	11,017	3,491	3,786
Internal Transfers		**130,119**	**117,851**	**118,651**
Total	**Storm Drain - Dist 7C**	**130,119**	**117,851**	**118,651**
803	***Community Facilities District #1***			
803-8500-7301-101	Transfer Out	0	548	0
Internal Transfers		**0**	**548**	**0**
Total	**Community Facilities District #1**	**0**	**548**	**0**
804	***Community Facilities District #2***			
804-8500-7302-101	Transfer Out	0	288	0
Internal Transfers		**0**	**288**	**0**
Total	**Community Facilities District #2**	**0**	**288**	**0**
806	***Community Facilities District #3***			
806-8500-7303-101	Transfer Out	0	557	0
Internal Transfers		**0**	**557**	**0**
Total	**Community Facilities District #3**	**0**	**557**	**0**
809	***Community Facilities District #5***			
809-8500-7305-101	Transfer Out	0	548	0

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
Internal Transfers		**0**	**548**	**0**
Total	**Community Facilities District #5**	**0**	**548**	**0**
811	***Community Facilities District #6***			
811-8500-7306-101	Transfer Out	0	548	0
Internal Transfers		**0**	**548**	**0**
Total	**Community Facilities District #6**	**0**	**548**	**0**
301	***Sewer***			
301-8500-0000-503	Transfer Out-Sewer Capital Res	0	355,219	356,200
301-8500-4207-101	Transfer Out - GF	92,490	106,521	127,826
301-8500-7401-805	Transfer-Out	94,697	0	0
Internal Transfers		**187,187**	**461,740**	**484,026**
Total	**Sewer**	**187,187**	**461,740**	**484,026**
302	***Water***			
302-4847-8500-453	Transfer To Well Improvements	0	60,000	0
Internal Transfers		**0**	**60,000**	**0**
302-8500-4207-101	Transfer-Out	82,048	235,374	242,671
302-8500-6835-504	Transfer Out - Water Capital Reserve	500,000	500,000	228,555
Internal Transfers		**582,048**	**735,374**	**471,226**
Total	**Water**	**582,048**	**795,374**	**471,226**
304	***Recreation***			
304-8500-0000-101	Transfer to General Fund	3,094	0	0
Internal Transfers		**3,094**	**0**	**0**
Total	**Recreation**	**3,094**	**0**	**0**
305	***Community Pool***			
305-8500-0000-101	Transfer to General Fund	3,504	0	0
Internal Transfers		**3,504**	**0**	**0**
Total	**Community Pool**	**3,504**	**0**	**0**

Transfers In and Transfers Out - Line Item Detail

Expenditure		Actual FY 2014-15	Estimate FY 2015-16	Budget FY 2016-17
504	***Water Fund Reserve - Capital***			
504-8500-0000-453	Transfer Out - Water Capital Projects	0	0	270,000
Internal Transfers		**0**	**0**	**270,000**
Total	**Water Fund Reserve - Capital**	**0**	**0**	**270,000**
490	***Public Buildings Improvements***			
490-8500-0000-808	Transfer Out-Capital Lease	0	92,516	0
Internal Transfers		**0**	**92,516**	**0**
Total	**Public Buildings Improvements**	**0**	**92,516**	**0**
Total	**Expenditure**	**$ 3,383,657**	**$ 2,332,678**	**$ 3,128,364**

General Fund

Five-Year Financial Forecast

FIVE-YEAR GENERAL FUND FORECAST
SUMMARY

	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21	ESTIMATE 2021-22
REVENUES					
Taxes & Franchises	$4,416,715	$4,590,105	$4,776,826	$4,957,171	$5,151,202
Licenses & Permits	145,580	148,212	150,896	153,634	156,427
Fines & Forfeitures	59,500	59,500	59,500	59,500	59,500
Use of Money & Prop	112,905	112,905	112,905	112,905	112,905
Intergovernmental	381,858	385,103	388,478	391,988	395,638
Service Charges	649,004	658,869	669,129	679,799	690,896
Other Revenues	25,735	25,735	25,735	25,735	25,735
Transfers In	547,399	558,307	569,433	580,781	592,355
TOTAL	**$6,338,696**	**$6,538,736**	**$6,752,902**	**$6,961,513**	**$7,184,658**
Change From Prior Year	**-19.19%**	**3.16%**	**3.28%**	**3.09%**	**3.21%**
EXPENDITURES					
Personnel	$2,346,326	$2,393,252	$2,441,115	$2,489,939	$2,539,737
Materials and Supplies	485,327	475,350	487,312	499,692	512,503
Services	4,477,764	4,595,964	4,666,252	4,788,683	4,863,316
Capital Outlay	123,760	64,536	80,326	66,133	81,956
Transfers	55,500	56,610	57,742	58,897	60,075
TOTAL	**$7,488,677**	**$7,585,712**	**$7,732,747**	**$7,903,344**	**$8,057,587**
Change From Prior Year	**-4.53%**	**1.30%**	**1.94%**	**2.21%**	**1.95%**
REVENUES LESS EXPENDITURES	**($1,149,981)**	**($1,046,976)**	**($979,845)**	**($941,831)**	**($872,929)**

FIVE-YEAR GENERAL FUND FORECAST
REVENUE

	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21	ESTIMATE 2021-22
TAXES & FRANCHISES					
Property Tax	$2,249,918	$2,339,915	$2,433,512	$2,530,852	$2,632,086
Sales & Use Tax	1,654,848	1,721,042	1,789,884	1,861,479	1,935,938
Property Transfer Tax	36,400	36,617	43,278	36,405	35,770
Franchise Fees	373,549	388,491	404,031	420,192	437,000
Transient Lodging Tax	102,000	104,040	106,121	108,243	110,408
Subtotal Taxes & Franchises	**4,416,715**	**4,590,105**	**4,776,826**	**4,957,171**	**5,151,202**
LICENSES & PERMITS					
Business License Fees	131,580	134,212	136,896	139,634	142,427
Encroachment Permits	10,000	10,000	10,000	10,000	10,000
Garage Sale Permits	4,000	4,000	4,000	4,000	4,000
Subtotal Licenses & Permits	**145,580**	**148,212**	**150,896**	**153,634**	**156,427**
FINES & FORFEITURES					
Fireworks Enforcement Fees	10,000	10,000	10,000	10,000	10,000
Other Court Fines	37,500	37,500	37,500	37,500	37,500
Parking Citations	7,000	7,000	7,000	7,000	7,000
Vehicle Impound Fees	5,000	5,000	5,000	5,000	5,000
Subtotal Fines & Forfeitures	**59,500**	**59,500**	**59,500**	**59,500**	**59,500**
USE OF MONEY & PROPERTY					
Interest Earnings	20,000	20,000	20,000	20,000	20,000
Rentals	92,905	92,905	92,905	92,905	92,905
Subtotal Use of Money & Prop	**112,905**	**112,905**	**112,905**	**112,905**	**112,905**
INTERGOVERNMENTAL					
COPS Grant	100,000	100,000	100,000	100,000	100,000
Homeowner's Prop Tax Relief	(4,262)	(4,262)	(4,262)	(4,262)	(4,262)
Public Safety Tax	81,120	84,365	87,740	91,250	94,900
SB 90 Reimbursements	15,000	15,000	15,000	15,000	15,000
Specialized Police Services	35,000	35,000	35,000	35,000	35,000
SRO Reimbursement	75,000	75,000	75,000	75,000	75,000
CEMA Grant-CalifEmergMgtAgency	72,000	72,000	72,000	72,000	72,000
Vehicle License Fees	8,000	8,000	8,000	8,000	8,000
Subtotal Intergovernmental	**$381,858**	**$385,103**	**$388,478**	**$391,988**	**$395,638**

FIVE-YEAR GENERAL FUND FORECAST
REVENUE (CONT'D)

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
SERVICE CHARGES					
Admin Fee - Successor Agency	$38,156	$38,156	$38,156	$38,156	$38,156
Administrative Contracts Fees	17,285	17,285	17,285	17,285	17,285
Building Permits	246,636	256,501	266,761	277,431	288,528
City Clerk Fees	500	500	500	500	500
Code Compliance Fees	1,250	1,250	1,250	1,250	1,250
Community Facilities District Fees	30,300	30,300	30,300	30,300	30,300
Engineering Fees	5,000	5,000	5,000	5,000	5,000
Filming Fees	41,470	41,470	41,470	41,470	41,470
Fire Department Fees	1,900	1,900	1,900	1,900	1,900
Fireworks Fees	10,000	10,000	10,000	10,000	10,000
Live Scan Fees	5,000	5,000	5,000	5,000	5,000
Other Building Department Fees	47,000	47,000	47,000	47,000	47,000
Other Finance Department Fees	500	500	500	500	500
Other Planning Department Fees	75,000	75,000	75,000	75,000	75,000
Other Police Department Fees	110	110	110	110	110
Other Public Works Fees	13,500	13,500	13,500	13,500	13,500
Plan Check Fees	112,812	112,812	112,812	112,812	112,812
Sale Of Maps & Books	85	85	85	85	85
Weed And Lot Cleaning Fees	2,500	2,500	2,500	2,500	2,500
Subtotal Service Charges	**$649,004**	**$658,869**	**$669,129**	**$679,799**	**$690,896**
OTHER REVENUES					
Donations	2,000	2,000	2,000	2,000	2,000
Miscellaneous Revenue	3,085	3,085	3,085	3,085	3,085
Reimbursements	20,000	20,000	20,000	20,000	20,000
Restitution	650	650	650	650	650
Subtotal Other Revenues	**$25,735**	**$25,735**	**$25,735**	**$25,735**	**$25,735**
TRANSFERS IN					
From Bike Paths	$628	$641	$654	$667	$680
From Housing	2,000	2,000	2,000	2,000	2,000
From Light & Land District	53,808	54,884	55,982	57,102	58,244
From Sewer	130,383	132,991	135,651	138,364	141,131
From Solid Waste	11,697	11,931	12,170	12,413	12,661
From Storm Drain District	22,072	22,513	22,963	23,422	23,890
From Streets & Drains	79,287	80,873	82,490	84,140	85,823
From Water	247,524	252,474	257,523	262,673	267,926
Subtotal Transfers In	**547,399**	**558,307**	**569,433**	**580,781**	**592,355**
TOTAL GENERAL FUND REVENUE	**$6,338,696**	**$6,538,736**	**$6,752,902**	**$6,961,513**	**$7,184,658**
% Change From Prior Year	**-19.19%**	**3.16%**	**3.28%**	**3.09%**	**3.21%**

FIVE-YEAR GENERAL FUND FORECAST
EXPENDITURES

	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21	ESTIMATE 2021-22
PERSONNEL					
Full-Time Salaries	$997,641	$1,017,594	$1,037,946	$1,058,705	$1,079,879
Part-Time Salaries	148,605	151,577	154,609	157,701	160,855
Overtime	2,040	2,081	2,123	2,165	2,208
Education Pay	899	917	935	954	973
Filming Pay	31,620	32,252	32,897	33,555	34,226
Vacation/Comp Time Buyback	81,396	83,024	84,684	86,378	88,106
Retirement/PERS	390,413	398,221	406,185	414,309	422,595
FICA/Medicare	92,769	94,624	96,516	98,446	100,415
Workers' Compensation	121,955	124,394	126,882	129,420	132,008
Unemployment Insurance	7,308	7,454	7,603	7,755	7,910
Cafeteria Plan	124,523	127,013	129,553	132,144	134,787
Medical Insurance	32,347	32,994	33,654	34,327	35,014
Dental Insurance	10,489	10,699	10,913	11,131	11,354
Vision Insurance	1,225	1,250	1,275	1,301	1,327
Life Insurance/LTD	3,919	3,997	4,077	4,159	4,242
Allowances	67,425	68,774	70,149	71,552	72,983
Deferred Compensation	1,530	1,561	1,592	1,624	1,656
Mileage Reimbursement	7,862	8,019	8,179	8,343	8,510
Firefighter Stipend	36,720	37,454	38,203	38,967	39,746
Paramedic Stipend	112,200	114,444	116,733	119,068	121,449
Strike Team Pay	73,440	74,909	76,407	77,935	79,494
Subtotal Personnel	**$ 2,346,326**	**$ 2,393,252**	**$ 2,441,115**	**$ 2,489,939**	**$ 2,539,737**
MATERIALS & SUPPLIES					
Claims Paid	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Communications	43,554	44,425	45,314	46,220	47,144
Computers (Non-Capital)	3,200	3,200	3,200	3,200	3,200
Copier Lease	17,000	17,000	17,000	17,000	17,000
Firefighter Expense	6,120	6,242	6,367	6,494	6,624
Personal Expense	184	188	192	196	200
Fuel	52,000	54,080	56,243	58,493	60,833
Furnishings & Equipment	13,500	13,500	13,500	13,500	13,500
Lease Payments	7,766	7,766	7,766	7,766	7,766
Library Support	9,000	9,000	9,000	9,000	9,000
Meetings & Travel	28,050	28,611	29,183	29,767	30,362

FIVE-YEAR GENERAL FUND FORECAST
EXPENDITURES (CONT'D)

	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21	ESTIMATE 2021-22
MATERIALS & SUPPLIES-CON'T					
Memberships & Dues	20,517	20,927	21,346	21,773	22,208
Office Supplies	15,759	16,074	16,395	16,723	17,057
Permits & Fees	3,927	4,006	4,086	4,168	4,251
Postage	14,382	14,670	14,963	15,262	15,567
Printing & Advertising	10,506	10,716	10,930	11,149	11,372
Recruitments	2,500	2,500	2,500	2,500	2,500
Small Tools/Equipment	6,120	6,242	6,367	6,494	6,624
Supplies & Materials	33,660	37,784	37,784	37,784	37,784
Training	33,660	8,000	8,000	8,000	8,000
Utilities	162,422	168,919	175,676	182,703	190,011
Subtotal Materials and Supplies	**$ 485,327**	**$ 475,350**	**$ 487,312**	**$ 499,692**	**$ 512,503**
SERVICES					
Animal Control Contract	93,598	99,214	105,167	111,477	118,166
Contract Services	557,726	568,881	580,259	591,864	603,701
Elections	0	25,000	0	25,000	0
Equipment/Building Maintenance	132,447	135,096	137,798	140,554	143,365
Film Commission	5,000	5,000	5,000	5,000	5,000
Fireworks Show	20,400	20,808	21,224	21,648	22,081
Insurance	86,782	88,518	90,288	92,094	93,936
Legal Services	244,800	249,696	254,690	259,784	264,980
Sheriff Basic Contract	3,314,072	3,380,353	3,447,960	3,516,919	3,587,257
Sheriff Special Events	5,191	5,295	5,401	5,509	5,619
Miscellaneous Expense	17,748	18,103	18,465	18,834	19,211
Subtotal Services	**$4,477,764**	**$4,595,964**	**$4,666,252**	**$4,788,683**	**$4,863,316**
CAPITAL OUTLAY					
Fire Hoses	$4,080	$4,162	$4,245	$4,330	$4,417
Fire Turnouts	30,600	31,212	31,836	32,473	33,122
Phone & Email System Upgrade	50,000	0	5,000	0	5,000
Internet Service Upgrade	5,000	0	5,000	0	5,000
Information Technology Equipment	25,000	25,000	25,000	25,000	25,000
Aerial Photography	5,000	0	5,000	0	5,000
Radio Pagers	4,080	4,162	4,245	4,330	4,417
Subtotal Capital Outlay	**$ 123,760**	**$ 64,536**	**$ 80,326**	**$ 66,133**	**$ 81,956**
TRANSFERS					
To Bike Path Fund	25,500	26,010	26,530	27,061	27,602
To: NPDES Fund	30,000	30,600	31,212	31,836	32,473
Subtotal Transfers	**$ 55,500**	**$ 56,610**	**$ 57,742**	**$ 58,897**	**$ 60,075**
Total General Fund Expenditures	**$7,488,677**	**$7,585,712**	**$7,732,747**	**$7,903,344**	**$8,057,587**
Change From Prior Year	**-4.53%**	**1.30%**	**1.94%**	**2.21%**	**1.95%**

FIVE-YEAR GENERAL FUND BUDGET PROJECTION
REVENUE ASSUMPTIONS

Taxes & Franchises

Property Taxes are projected to increase by 4.0% annually due to Proposition 13 increases, sales of existing properties, and new residential development and commercial development currently in the planning and construction phases.

Sales Taxes are expected to increase by 4% annually due to a recovering economy and the increase in population due to new residential development activity.

Property Transfer taxes are projected to be higher than the FY 2015-16 estimate over the next five years based on the number, sales priced, and projected sales dates of new residential and commercial properties.

Franchise Fees are expected to increase by 4% annually due to a projected increase in utility rates.

Transient Lodging Tax is expected to increase slightly due to room rental rate increases that are expected to mirror inflation.

Licenses & Permits

Licenses and permits revenues are expected to remain unchanged during the projection period after lower receipts in prior years. A total of 74 businesses obtained business licenses in FY 2015-16 due to staff efforts to resolve billing issues.

Fines & Forfeitures

Fines and forfeitures revenue is expected to remain unchanged.

Use of Money & Property

Interest earnings and rentals revenue, which comprise this category, are expected to remain unchanged.

Intergovernmental

Intergovernmental revenues are projected to remain relatively stable, with a slight increase in the 1/2 Cent For Public Safety Tax that is indexed to the sales tax.

Service Charges

Service charges are projected to remain stable due to high level of land development activities in FY 2015-16 and going forward for the next five years. The City is in the process of updating reimbursement rates for planning and building related staff services that may yield additional revenue.

Other Revenues

Other revenues are expected to return to FY 2015-16 levels.

Transfers In

Reimbursements from other funds are projected to increase by an estimated 2% annual CPI adjustment and exclude a one-time General Fund carryover in FY 2015-16. The City updateD its Cost Allocation Plan in FY 2015-16, which may have a positive impact on future year reimbursements.

FIVE-YEAR GENERAL FUND BUDGET PROJECTION
GENERAL FUND EXPENDITURE ASSUMPTIONS

Personnel

Salaries are expected to increase annually by 2% based on historical salary increases and the expectation that no new positions will be added in the foreseeable future.

PERS contributions for both miscellaneous and safety employees are projected to increase annually by a blended rate of 3% of salary based on anticipated salary increases and adjustments due to actuarial studies.

All other benefits calculated as a percentage of salary are projected to increase by 2% annually in accordance with projected salary increases.

No increases in employee insurance program costs are anticipated, as the city currently pays the maximum negotiated amount for all insurance accounts, any rate increases will be covered by the employees.

Uniform/Boots allowance, Clothing allowance, Firefighter Stipends, Paramedic Stipends, Vacation Relief, and Mileage Reimbursement costs are projected to remain unchanged.

Materials and Supplies

One recruitment per year, at a projected cost of $2,500 is anticipated.

Fireworks enforcement and supplies & materials costs are projected to remain at the historic level.

The Claims, Computers (Non-Capital), Copier Lease, Furnishings & Equipment, Lease Payments, Library Support, Recruitments (one per year), Supplies and Materials, and Training Accounts are projected to remain at the current budget level.

Fuel costs are projected to increase at a 4% annual rate.

The cost for gasoline, diesel, and utilities, which are difficult to predict due to possible weather and supply shortages, are expected to increase by 4% annually.

All other accounts are expected to increase by 2% annually to adjust for inflation.

Services

The cost of animal control services, provided through a contract with Ventura County, is expected to increase annually by 6%, which is the historic rate of increase.

Biennial election costs are projected at historic rates.

The annual cost of law enforcement services provided under contract with the Ventura County Sheriff's Department is projected to increase by 3% annually based on historic information.

Film Commission support, the Forth of July fireworks show, and weed abatement costs are projected to remain at current levels.

The Equipment Maintenance and Fireworks Show Accounts are projected to remain at current rates.

All other accounts are expected to increase by 2% annually to adjust for inflation.

Capital Outlay

Capital outlay costs are expected to decrease from FY 2015-16 amounts due to the completion of several long-deferred information technology projects that are scheduled for completion during FY 2015-16.

Transfers

Pre-planned transfers to other funds are projected to decrease as the City has decided to defer collection of General Fund loans to the Recreation, Town Theater, and Community Aquatics Center enterprise funds.

Policies and Procedures

City of Fillmore
Administrative Policies and Procedures

BUDGET DEVELOPMENT

PURPOSE:
To provide basic instructional guidelines for all City departments in the preparation of budget requests, to assist City Council in making informed choices about the provision of services and capital assets, and to involve and promote effective communication with the community during the process.

City Council adopts general, special revenue, enterprise, capital, and debt service fund budgets with the level of legal budgetary control that the office level establishes. The city must have a structurally balanced budget each year. It also must have controls in place to maintain compliance with legal budgetary provisions.

BACKGROUND:
The City is a General Law City in the State of California (State) and does not legally require a budget; however, per the City's Municipal Code, the City Manager is required to "prepare and submit the annual budget to the City Council and be responsible for its administration after adoption." The City Manager presents the proposed annual budget to City Council for review and adoption, which is consistent with Generally Accepted Accounting Principal (GAAP). All governmental funds are budgeted and accounted for using the modified accrual basis of accounting. Proprietary fund revenues and expenses are budgeted and recognized on an accrual basis. The budget differs from the annual financial reports issued by the City in three ways. The budget does not show depreciation expense, it does not show the value of employee leave balances, but it does include the principal payment expense for debt service. This is in keeping with traditional municipal budgeting conventions.

Operating appropriations lapse at the end of each fiscal year. The City Council may reauthorize appropriations for continuing projects and activities. The budgetary level of control for all governmental fund types is at the fund level. The City Manager has the discretion to transfer appropriations between departments within a fund, but changes to appropriations or transfers between funds must be approved by City Council. Multi-year projects have been budgeted in the initial year of the project.

Though coordinated by the Finance Department Budget Team, the development of the Operating and Capital Improvement Program (CIP) Budgets is a cooperative and coordinated effort between the various departments involved in the planning and implementation of the respective budgets.

GENERAL POLICY:
As an effective and useful management guide, the development of the City's budget

process is the result of careful preparation and active participation of all levels of City personnel. The budget becomes the centerpiece of a thoughtful, strategic, and ongoing decision-making process for allocating resources and setting priorities and direction for our City.

Good budgeting is a broadly defined process that has policy, management, planning, communication, and financial dimensions. A good budget process is characterized by several essential features, such as a long-term perspective linked to broad organizational goals, budget decisions that focus on results and outcomes, promotion of effective communication with residents, and the provision of incentives to City staff. Study Sessions or workshops on all phases of the budget are held with City Council for this purpose, including fees, capital improvement programs, and the maintenance and operations budget proposals. Additionally, a good budget process helps decision-makers make informed policy choices about the provision of services and capital assets, and promotes resident participation in the process.

The budgeting process is necessary for maintaining financial control over the City's operations and provides the basis for program planning. The process does not end with appropriations, but continues to operate throughout the year as funds are obligated and disbursed. A series of decisions, actions, and adjustments are often required to achieve established goals. Additionally, decisions made in one year are meant to bring a desired result in subsequent years. In this way, each budget program is a one-year installment in the implementation of the City's long-range financial plan.

BASIS OF BUDGETING:
The City budget is prepared on the modified accrual basis of accounting consistent with GAAP, except that encumbrances are included in budgeted expenditures.

Proposed Budget
A proposed budget will be prepared by the Finance Department under the direction of the City Manager. The budget will include four basic segments for review and evaluation. These segments are:

1. Revenues
2. Personnel costs
3. Operations and Maintenance costs
4. Capital and other (non-capital) project costs

The budget review process will include City Council participation in the development of each of the four segments of the proposed budget and Public Hearings to allow for citizen participation in the budget preparation.

The budget process will span sufficient time to address policy and fiscal issues by City Council.

Adoption
Upon the City Manager's presentation of a proposed budget document to the City Council, the City Council will call and publicize a public hearing. The City Council will subsequently adopt such budget, as it may have been amended, as the City's Annual Budget effective for the fiscal year beginning July 1.

Balanced Budget
The Operating Budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.

Planning
The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to budget approval. This will allow adequate time for appropriate decisions and analysis of financial impacts.

Reporting
Periodic financial reports will be prepared by the Finance Director to enable Department Managers to manage budgets and enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented monthly to the City Council. Financial reports will be in a format appropriate to enable the City Council to understand overall budget and financial status.

City's Budget Process Overview
The process by which the budget will be compiled and finally adopted by the City Council is one that requires the combined effort and cooperation of all departments.

The budget development process includes five major steps:

1. City Council establishes major goals and objectives for the fiscal year period. Departmental objectives are also refined at that time.
2. Based on the above direction from City Council, departments prepare budget estimates for the fiscal year.
3. Budget estimates and final departmental objectives are reviewed by the City Manager.
4. Proposed budget is submitted to City Council for review.
5. By an approved resolution, the fiscal year budget is adopted by City Council.

It is important to keep in mind that the budget adopted by City Council is not "final" in nature. Rather, the budget is intended to establish a framework for what is actually a dynamic financial process. As work plans and issues develop over the fiscal year period, City Council may adjust resources accordingly. In other words, the budget reflects City Council's on-going direction, properly responding to the fiscal environment and the needs of the community.

Budget Documents Overview
The ***Operating Budget*** document will be organized as follows:

1. ***Section I: City Manager's Budget Message*** – Provides an overview of community and Council priority issues, budget highlights, community profile, future trends and the budget process.

2. ***Sections II and III: Budget Overview, Summaries and Charts*** – *Provides revenue and expenditure/appropriation summaries for all funds as well as detail of revenue and expenditures for the General Fund. Graphics include pie charts and community information with pictures.*

3. ***Department Budget Sections*** – *Each department budget section includes an organizational chart, department budgets, and program trends and objectives.*

4. ***Position Summary by Fund Section*** – *Summary of budgeted positions by Fund.*

5. ***Capital Program Budget*** – *Summary of the Capital Program and budgeted capital projects by Fund.*

6. ***Supplementary Section*** – *Includes active bond issues, resolutions adopting the Operating Budgets, appropriations limit (GANN) resolution, Glossary, and Index.*

7. *Glossary of Budget Terms/Acronyms Section.*

Budget Carryover Policy
As per the City's financial policies, Operating appropriations lapse at the end of each fiscal year.
The City Council may reauthorize appropriations for continuing projects and activities.

Capital Asset Maintenance and Replacement
The City's facilities repair/replacement schedule is developed by the Engineering Department based on a review of the condition of each building in the inventory and develops a prioritized list of capital needs. The prioritized list is reviewed to determine what funding is available and can be budgeted to complete the capital need. If funding is available, the capital repair/replacement is included in the budget. If not included in the budget due to insufficient funds, efforts are made to identify funding and/or apply for grant funds to pay for the capital repair and/or replacement.

Preparation of the Budget Document

Budget preparation takes approximately six months. A Department Head/Budget Team meets on a regular basis, as part of the budget preparation process. Departments began preparing their budget requests and revenue estimates in the January/February time frame.

From January through March, the Budget Team carefully review, evaluate, and prioritize each department's budget submissions for new and additional services, positions, capital outlay, and capital improvement projects. The overall estimated revenues and proposed appropriations are also reviewed. Moreover, remaining mindful of public safety and legal requirements; adhering to the City Council's financial policies; as well as providing the most efficient, effective, and economical service levels possible are major considerations throughout the budget process.

The City of Fillmore uses a combined program and line item budget format. This is designated to provide a comprehensive management control and fiscal planning system. This format is aimed at achieving goals and objectives at the operational levels that are consistent with City Council's Goals and Priorities. The budgeting process is an incremental one, which starts with the requests from the departments, based on historical information, inflationary increases, and/or department knowledge based on upcoming projects. Requests for appropriations are made at the department level and are compiled and initially reviewed by the Budget Team. Once the Department review is completed, the Budget Team meet and review the budget with the City Manager and Assistant City Manager.

The Executive Team makes a final review of department budget requests. As soon as the final details are completed and approved by the City Manager, a proposed Operating Budget document is printed. The City Manager presents the proposed Budget to City Council and the public for their review during the month of May, culminating with a public hearing, which typically occurs in mid-June. The City Council

may revise the City Manager's proposed Budget, as deemed necessary. A majority vote is required to adopt the final Budget. The Budget is adopted prior to July 1st.

Budget Implementation and Budget Transfers

Once the Budget has been adopted by City Council, the responsibility of implementing each department's budget lies with the department managers, with ultimate responsibility resting with the City Manager. Department managers are expected to operate their department within the appropriations established in the Budget. Budget transfers or budget appropriation amendments should be the exception, rather than the rule. In certain cases, however, requests are considered where events have occurred, which are unforeseen.

Budget Calendar

The Budget Calendar is the first step in completing the fiscal year budget on time. Documentation of a Budget calendar assists departments in preparing for the next fiscal year Operating and Capital Program Budgets process. The calendar is subject to change and is intended to be used as a general guideline.

The recommended budget calendar related to City Council's participation is as follows:

Budget Calendar

No.	Timeframe	Responsible Department	Event
1	December/ January	City Council	City Council Update Citywide Goals & Objectives
2	January/ February	Finance	Provide Mid-Year Budget Update
3	January/ February	City Staff & City Council	Approval of new Fiscal Year Budget Preparation Calendar
4	February	Finance	Provide Financial Audit Update
5	April/May	City Staff	Preliminary Operating Budget Update – Forecast Revenue, Personnel and Expenditures

No.	Timeframe	Responsible Department	Event
6	April/May	City Staff	Preliminary Capital Projects Budget Update – Determine Available Funding Sources and Priority Capital Projects to Budget
7	May	City Council	Proposed Operating and Capital Project Budget Study Session
8	May	City Staff and City Council	Final Review of Operating Budget
9	June	City Council	Conduct First Review of the Proposed Operating Budget
10	June	City Council	Adopt Gann Limit (Consent Item).
11	June	City Council	Conduct Second Review and Adopt the Proposed Operating and Capital Projects Budget

Performance Measures

The City's Budget Team met with individual departments to introduce the concept and development of Performance Measures during FY 2015-2016 in order to implement in FY 2016-17. There were basic guidelines that were followed related to the development of a mission statement, goals, objectives, and performance measures.

During the FY 2016-2017 budget process, performance measures were reviewed by each department. Input started in April 2016, with documentation reviewed throughout the budget process. Follow-up meetings were held to review the information provided by each department, as well as to improve their initial performance measures.

All departments spent a great deal of time with their current measures so that they are linked to both the City's budget objectives and goals, and the City Council's Goals and Priorities. Performance Measures, organized by department, are provided as a tool to measure effectiveness and efficiencies of City operations.

City of Fillmore
Administrative Policies and Procedures

Capital Project Planning

PURPOSE:
Capital project planning is necessary to give adequate consideration to longer-range needs and goals, evaluate funding requirements and options, and achieve consensus on the physical development of Fillmore. An evaluation of alternative mechanisms helps ensure the best approach for providing use of a capital asset or facility is chosen based on the City's policies and plans. Policies and plans for acquisition, maintenance, replacement, and retirement of capital assets help ensure needed capital assets or improvements receive appropriate consideration in the budget process and that older capital assets are considered for retirement or replacement. These policies and plans are necessary to plan for large expenditures and to minimize deferred maintenance.

GENERAL POLICY:
Plans for acquiring capital assets should be part of or consistent with land use, transportation, or other long-range plans of the City. Capital projects are funded from capital improvement reserves available in a respective fund's fund balance and grant funding, as available.

As part of a long-term capital budget plan, the following should be evaluated and considered:

1. Costs, including both capital and operating costs, impact on rates and charges, and impact on costs of other government services;
2. Effects on service, including technical and financial capabilities of the entity that owns the asset, ability to control the use of the asset (including expanding or contracting the facility), ability to maintain the asset, and risk of contractual non-performance and default;
3. Management issues, including maintaining oversight of the asset and related services and operations, impact on economic growth and development, impact on service coordination, and public access to information;
4. Financial issues, including availability of cash, budgetary impacts, impact on outstanding debt, and grant eligibility;
5. Impact on government employees, customers, and taxpayers;
6. Statutory and regulatory issues, including impact on federal and state legal and regulatory requirements, and liability.

Funding for capital projects typically relates to the function the asset will perform. For example, streets and roads projects are funded primarily from Gas Tax or Developer Fees; City Hall, Library or recreation projects from the General Fund; water or wastewater projects are funded from their respective funds.

The first year of the Capital Improvement Program (CIP) is adopted as the current capital budget. Capital improvements typically include new street improvements, construction of public facilities and major maintenance/repair projects such as street resurfacing or modifications to public facilities. The remaining four years schedule planned projects and all five years look to potential funding sources. Collectively, departments responsible for capital project planning maintain a 20-year plan of projects.

Long-Range Facilities Planning Policy Objectives

The City maintains a 20-year capital facilities plan with the following objectives:

1. To provide facilities which are accessible, convenient, flexible and responsive to the changing needs of our customers.
2. To provide facilities which demonstrate excellence in quality and value.
3. To provide adequate, sufficient, and flexible facilities which enable City departments and staff to carry out their required functions and to effectively serve their customers in a professional manner.
4. To provide a healthy, safe, secure, productive, and equitable working environment for our employees in order to promote efficient service to our customers.
5. To pursue efficient, effective, and cost-conscious solutions for the provision of public facilities and services.
6. To maintain a strong financial position balanced with the need to serve the public effectively and promote quality of life.

The recommendations in this Long Range Facilities Plan are based on the following strategies:

1. Make the best use of available space before implementing a capital solution.
2. Reserve limited capital funds for the highest priority projects.
3. Encourage non-capital solutions.
4. Focus on customer service and convenience.
5. Invite creative use of technology and public/private partnerships, where it can improve services.

Capital Outlay/Capital Improvements vs. Maintenance Improvements Projects

In conjunction with the budgeting process, questions are often raised concerning the distinction between capital outlay and capital improvement programs verses maintenance improvement projects. The following guidelines have been developed in an attempt to clarify this issue. Despite these guidelines, there may be situations that do not fit clearly into either category. In these instances, please consult with the Finance Department before attempting to categorize the budget item or expenditure in question.

Capital Outlay

This category represents expenditures made within a department's operating budget for

fixed assets. Expenditures charged to capital outlay should reflect the initial investment in a fixed asset. Items designated as capital outlay are generally of a “stand-alone” nature, moveable, and ready for immediate installation and use, as opposed to an item that will be constructed or completed over a period of time.

Most expenditures classified as capital outlay are either equipment or intangibles (software, easements). Examples include vehicles, machinery, and software systems.

Capital Improvements

Capital improvements include major projects, infrastructure additions and improvements, land, buildings and improvements other than buildings. Expenditures charged to capital improvements should reflect either the initial investment in a fixed asset that is used in operations and has a useful life extending beyond one year or the improvement to an existing fixed asset which either lengthens the useful life of the fixed asset or increases the fixed asset’s capacity to provide service.

Maintenance Improvements

Maintenance improvements include on-going projects or one-time projects that repair or maintain existing fixed assets. Maintenance improvements do not extend the life of a fixed asset and do not increase the fixed asset’s capacity to provide service. Maintenance improvements should be budgeted for within the operating budget, except for major one-time or on-going projects that should be highlighted in the Capital Improvement Program Budget. Expenditures charged to maintenance improvements are so designated through account coding into the applicable maintenance and operations element and not in a capital element account.

It is important to note that, in addition to the purchase price of the respective categories of assets, the recorded asset cost should include transportation charges, installation costs, taxes, and any other expenditures required to place the asset in its intended state of operation.

City of Fillmore
Administrative Policies and Procedures

USER FEE POLICY

POLICY

The City of Fillmore imposes fees and charges to users for City services, goods, and permits. These fees and charges can be set at 100 percent of full cost or subsidized by City funds. In adoption of fees, it must be found that fees and charges do not exceed the City's costs in providing the service or processing work. User fees and charges will be reviewed/adjusted annually to recover the full cost of services provided, unless City Council determines that a subsidy from the General Fund (or any other fund) is in the public interest.

According to the standards established by GFOA and NACSLB and their best practice guidelines, governments should calculate the full cost of the different services they provide. For instance, GFOA recommends a formal fee policy that should identify factors to be considered when pricing services.

PURPOSE:

The purpose of this policy is to define and clarify the following:

1. Factors to consider when setting fees and charges;
2. When charges and fees should be reviewed;
3. User Fee Adoption Process;
4. Cost Recovery Calculation;
5. Cost Allocation Plan;
6. Provisions of Proposition 26; and,
7. Other miscellaneous topics related to the City's User Fees.

Factors to be Considered When Setting Fees and Charges, and Cost Recovery Levels

1. Whether fees and charges are set at full cost recovery consider community-wide versus special service nature of the program or activity. The use of general purpose (tax) revenue is appropriate for community-wide services, while user fees at full cost are appropriate for services which are of special benefit to easily identified individuals or groups.

The full cost of providing a service should be calculated to provide a basis for setting the charge or fee. Full costs shall include the following elements: direct labor, fringe benefits, equipment, materials, contract services, utilities, and cost allocation of indirect expenses including legislative, central services, and capital assets with a useful life of 15 years or less.

2. Fees and charges, in the absence of a specific public policy exception, should be set at full cost recovery.

3. Public policy exceptions can occur due to the nature of the program or activity such as the community pool fees. For example, the General Fund supports the Community Pool Fund for the shortfall in revenues due to the pool considered a benefit to the entire community.

When Charges and Fees Should Be Reviewed

1. City Staff should review fees and charges at least every two to five years during the budget cycle.

2. Staff will review and revise fees, if necessary, during the budget process. (Refer to “User Fee Adoption Process” below)

3. Regular changes/revisions to user fees shall be first reviewed by department staff. Changes/revisions will be discussed with the Finance Department. If the fee change/revision is deemed appropriate, the Finance Department will recommend staff take the fee to City Council for adoption. If it is related to a Development or Building related fee, notices will be sent out to various parties and the meeting where the fee will be discussed will be noticed in a Public Hearing.

4. All adopted changes shall be published in the City’s user fee manual and on the City’s website, both of which shall be maintained by the Finance Department.

5. This policy and the schedule of charges and fees, current and proposed, should be made available to the public.

User Fee Adoption Process

During the budget process:

1. Staff will present City Council with User Fees at both a Study Session and a Public Hearing meeting.

2. 30 days prior to the meeting, staff will notice interested parties (e.g., BAI, Chamber of Commerce, etc.)

3. The Public Hearing meeting will be Noticed twice in the local newspaper fourteen (14) and seven (7) days prior to the meeting and the Public Hearing User Fee manual will be made available for public review.

4. Appropriate User Fee resolutions will be reviewed by staff and City Attorney's Office and signed by the Mayor if adopted at the Public Hearing City Council meeting.

Throughout the course of the Fiscal Year:

There are times throughout the course of the year that staff determines a need for a new User Fee or User Fees are reviewed or revised resulting in a change to the current adopted User Fee manual. Staff will do the following:

1. The User Fee(s) will be taken to City Council at a Public Hearing.

2. If the User Fee(s) are development related, staff will Notice the meeting twice in the local newspaper fourteen (14) and seven (7) days prior to the meeting and the User Fee(s) will be made available for public review.

3. If the User Fee(s) are **not** development related, staff will Notice the meeting once in the local newspaper seven (7) to ten (10) days prior to the meeting and the User Fee(s) will be made available for public review.

4. Appropriate User Fee resolutions will be reviewed by staff and City Attorney's Office and signed by the Mayor if adopted at the Public Hearing City Council meeting.

Cost Recovery Calculation

City departments with user fees shall determine cost recovery rates based on direct and indirect costs for all fees in order to accurately calculate the cost of providing services regardless of whether all services are deemed to be fully cost recoverable. Indirect costs

shall include allocated central support services costs (IT, risk management, Finance, Human Resources, etc.).

Fees shall be adjusted to maintain the cost recovery level. Departments with user fees shall be responsible for developing cost recovery rates for their respective user fees in accordance with the cost recovery levels described in this policy. Where appropriate, departments may initiate a multi-phase approach to achieve a targeted cost recovery rate.

Different methods of adjustment are acceptable such as using a Consumer Price Index (CPI), State and Local Implicit Price Deflator, Municipal Cost Index, or other inflators. It is recommended that, if applicable, a CPI inflator be used for setting or revising the City's user fees.

Cost Allocation Plan

The annual Citywide Cost Allocation Plan (Plan) identifies the costs of administrative support for all City departments and special funds. Uses of the Plan include:

1. Ensuring all direct and indirect costs associated with providing services are included in the calculation of user fees and charges. For example, the Plan is the basis for the indirect cost component of the fully burdened hourly rate used to calculate the cost of City staff providing fee services; and

2. To develop the Federally-approved OMB A-87 overhead rate, and;

3. To charge administrative support costs to the Enterprise Funds, Lighting and Landscape Districts, Storm Drain Maintenance Districts, Community Facilities Districts (CFDs), and Community Development Block Grant funds.

Cost Allocation Plan Process:

1. The purpose of this study is to identify the City of Fillmore ("City") central service department costs that provide an indirect benefit (hereafter referred to as "Allocable Costs") to the City's operating departments/divisions (hereafter referred to as "Allocation Cost Centers") and to distribute these allocable costs to the allocation cost centers in a fair and equitable manner.

2. Every year the City, with the assistance of a consultant, prepares a cost allocation plan to identify costs associated with providing certain central services to other City departments. These indirect service charges reimburse the administration and overhead services provided by General Fund departments, such as Finance, City Attorney, and Information

Technology. The full cost allocation plan delineates the basis of allocation by department and can include total operating budget (except capital and debt), the number of full-time equivalent positions per department, specific number of requests or hours of service provided, etc. These costs are charged to the various operating departments/divisions by an interfund transfer as provided in the City's cost allocation plan.

3. The City uses a "double step down" method, which is one of the five methods for allocating indirect costs described in the Cost Accounting Manual; October 2001 prepared by the Office of Management and Budget, and is considered the most accurate and equitable of the five methods.

4. The "double step down" method utilizes two steps to allocate indirect costs. In the first step, the Allocable Costs are identified and initially allocated to all departments (both central service departments and the Allocation Cost Centers) using the most appropriate distribution bases that represent the demand for indirect services. Next, a second allocation is made in which indirect costs allocated to central service departments in the first step are redistributed using the allocation percentages derived in the first step. The final step fully reallocates the indirect costs allocated to the central service departments in the second allocation to the Allocation Cost Centers to obtain the final central services cost allocation.

5. The final step utilizes the step-down approach to fully distribute Allocable Costs to the Allocation Cost Centers. The step-down approach utilizes a sequential method to close-out all first step costs allocated to central service departments on a priority basis. The sequence begins in a step- down fashion starting with the central service department providing the greatest benefit and concludes with the central service department that provided the least benefit to other departments. At the end of the stepdown sequence, all Allocable Costs have been allocated to the Allocation Cost Centers.

Provisions of Proposition 26

In 2010, the trend to limit fee progression continued when California voters approved Proposition 26. This measure attempted to further define and clarify which local government charges are to be considered taxes (subject to public vote) and which are fees (subject only to city council approval). In summary, the measure established that any "levy, charge, or exaction of any kind imposed by a local government" is a tax, unless it falls into one of seven categories (exceptions).

According to analyses by the *League of California Cities*, the "vast majority of fees that

cities would seek to adopt will most likely fall into one or more of these exemptions" and "most fees currently imposed by local planning and building departments will be exempt from Proposition 26" under exception numbers one, two, three or six. These applicable exceptions are as follows:

> *"(1) A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.*
>
> *(2) A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.*
>
> *(3) A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.*
>
> *(4) A charge imposed for entrance to or use of state or local government property, or for the purchase, rental, or lease of such property.*
>
> *(5) A fine or penalty imposed for a violation of the law.*
>
> *(6) A charge imposed as a condition of property development.*"

As a cost of services study, this analysis sought to evaluate the cost of a wide range of services and activities conducted by the various departments regardless of whether the services are associated with specific fees. While this study includes cost analysis of services that could be considered for fee adoptions, it does not, in and of itself, establish fees or fee levels, which is the purview of the City Council. If recommended fees are provided in the study, the types of fees and charges that are likely to be considered "taxes" under Proposition 26 are normally and intentionally excluded. (Note: In rare instances where a recommendation would be provided to set a cost recovery level for a service considered a "tax" under Proposition 26 definitions, the recommendation assumes that the City will implement those taxes in compliance with state law.

While the study evaluates the cost of many direct services, including some that are unrecoverable and/or may not ever become recommended fees, the fees likely to be adopted are designed to recover the reasonable cost of providing the service to the individual fee payers. Due to its relatively recent enactment, however, Proposition 26 has not yet been subject to review by the courts, some uncertainties exist regarding its application. Prior to any new fee implementation, it would be prudent for the City's own legal counsel to evaluate the impact of Proposition 26 (and all other related laws) to

ensure full compliance with state law.

Other Miscellaneous Topics Related to the City's User Fees

A list of City-owned buildings should be prepared and maintained, which includes original building costs, remaining useful life, and the amount of a fixed annual (depreciation) cost. This list shall be presented to the City Council annually on a supplemental financial schedule.

Definitions

Cost Recovery: is recouping a portion of or all costs associated with a particular service provided by the government agency to the public. The user fees determine the percentage of a service that is recovered. Cost recovery has two important rationales: (a) revenue enhancement through full cost accounting, thereby improving government efficiency; and (b) maintaining equity considerations in regard to the provision of public services.

Direct Costs: are the costs incurred directly by providing a specified service. These costs are associated with staff time spent performing service related duties and include employee salary and benefits. In general, direct costs are any costs that can be traced directly to the production of a given service or product.

Indirect Costs: are the costs not directly accountable or associated with the production of a service, such as a fixed cost. Indirect costs include departmental overhead (operating expenses and internal administrative costs), as well as citywide overhead, including all those costs that support City programs and services.

User Fee: is a fee charged by a government agency to recipients of its services. User fees generally apply to activities that provide special benefits to members of the public, and the amount of the fee is usually related to the cost of the service provided. Examples of user fees are pool fees, park room rental fees, fire inspection fees, and others.

Conclusion

The purpose of this policy is to provide general guidelines and to incorporate best practices in establishing user fees to ensure that the City adequately recovers costs for services it provides to the public. The User Fee Policy identifies factors that need to be considered in setting fees, the level of cost recovery, and the frequency of comprehensive user fee studies. The key factor of the User Fee Policy is to review and update fees on an ongoing basis to ensure that they keep pace with changes in the cost of living, as well as changes in methods or levels of service delivery.

City of Fillmore
Administrative Guidelines

Governmental Fund Balance Policy

PURPOSE:
This Fund Balance Policy establishes guidelines and procedures for allocating and reporting fund balance in the financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and as committed by City Council, effective beginning fiscal year ending June 30, 2011.

ACCOUNTING GUIDANCE:
Fund balance is the difference between the assets and liabilities reported in a governmental fund. GASB Statement No. 54 defines five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

The following components are defined by GASB Statement No. 54 and shall constitute the City's Fund Balance:

- *Nonspendable Fund Balance* (inherently nonspendable) – Assets that cannot be converted to cash (i.e., prepaid items and inventories of supplies) and assets that will not be converted to cash soon enough to affect the current period.

- *Restricted Fund Balance* (externally enforceable limitations on use) – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments and limitations imposed by law through constitutional provisions or enabling legislation.

- *Committed Fund Balance* (self imposed limitations on use set in place prior to the end of the fiscal year) – Limitation imposed at the highest level of decision making that requires formal action at the same level to remove (City Council).

- *Assigned Fund Balance* (limitation resulting from intended use) – Intended use established by highest level of decision making, by a body designated for that purpose, or by an official designated for that purpose (delegated by the City Council to the City Manager).

- *Unassigned Fund Balance* (residual net resources) – Excess of nonspendable, restricted, committed, and assigned total fund balance.

DIRECTIVE:
The first two components, Nonspendable and Restricted Fund Balance, are not

addressed in this policy due to the nature of their restrictions. This policy is focused on the allocation and financial reporting of the last three components, Committed, Assigned, and Unassigned. The Council policies for these three components are provided below.

***Committed Fund Balance*:** The City Council, as the City's highest level of decision-making authority, shall commit fund balance for specific purposes by formal action, such as by ordinance or resolution, or approval through adoption of this policy with the annual budget. These committed amounts may not be used for any other purpose unless the City Council removes or changes the specified use through the same level of formal action. City Council action to commit fund balance shall occur within the fiscal reporting period; however, the amount can be determined subsequently.

- General Fund Emergency Contingency: The City's General Fund shall maintain an emergency contingency. The contingency shall be calculated by taking 20% of General Fund's budgeted expenditures. Budgeted expenditures will be those budgeted in the upcoming fiscal year. General Fund emergency contingencies shall be used only with City Council approval for:

    1. Emergencies (e.g., natural disasters such as fires, floods, or earthquakes or other catastrophic events) that are nonrecurring expenditures.

    2. Required to maintain essential services in a severe, short-term fiscal crisis when revenues are insufficient.

- Working Capital Reserve: The City's General Fund shall maintain a working capital reserve. This shall be calculated by taking 20% of General Fund's budgeted expenditures. Budgeted expenditures will be those budgeted in the upcoming fiscal year. General Fund working capital contingencies shall be used only with City Council approval for:

    1. Emergencies (e.g., natural disasters such as fires, floods, or earthquakes or other catastrophic events) that are non-recurring expenditures should the Emergency Contingency be insufficient.

    2. Required to maintain essential services in a severe, long-term fiscal crisis (more than three years) when revenues are insufficient.

    3. Unexpected major capital investment requirement that was not included in other committed or assigned fund balance components.

        - Capital, Maintenance, and Grant Projects: Appropriations approved in the annual Capital Improvement Program Budget.

***Assigned Fund Balance*:** The City Council delegates the authority to assign fund balance to the City Manager, for intended specific purposes. The following assignments are established and may be modified by the City Manager as deemed appropriate.

- Encumbrances: Encumbrance balances that are not included in restricted or committed fund balance shall be considered assigned and will be reported by function.

- Continuing Appropriations: Fund balance levels sufficient to meet funding requirements for projects approved in prior fiscal years and which are carried forward into the new fiscal year. Continuing appropriations will be reported by function.

- Public Building/Infrastructure Replacement/Maintenance Reserve: Assigned for future building and infrastructure replacement and maintenance projects as identified in the Capital Improvement Plan but not included in the City Council approved Budget and/or as future project requirements are identified.

- Contingency for Legal Settlements: Assigned for legal settlements that may exceed the City's actuarially determined annual accrued liability in the General Liability Internal Service Fund determined based on ongoing litigation.

***Unassigned Fund Balance*:** These are residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four components. The General Fund is the only fund that may report a positive (surplus) unassigned balance. Conversely, any governmental fund in a negative (deficit) position could report a negative amount of unassigned fund balance.

Surplus: Since a surplus does not represent a recurring source of revenue, it shall not be used to fund a recurring expense; however, the surplus may be appropriated for use to fund a one-time expenditure or use not already funded through an appropriation. If it is determined there is an operating surplus:

The City Council may appropriate funds for the following nonrecurring purposes:

a) Capital improvements and purchases. Surplus funds may be used for capital improvements and equipment purchases that are not financed with borrowings or other contributions.

b) Elimination of unfunded liabilities related to the City's Post-Employment Benefits. Any surplus may be transferred to reduce the unfunded liability in the Pension Fund, or California Employer's Retiree's Benefits Trust Fund (CERBT), and/or any other fund initiated by the City to provide post-employment benefits.

c) Reduction or avoidance of debt. If there is short-term debt within the General Fund, the surplus may be applied to reduce, or eliminate, the debt if determined to be advantageous for the City. If a borrowing is scheduled, the surplus may be used to reduce the principal amount the City needs to obtain if determined to be advantageous for the City.

d) Tax, fee, or rate stabilization. Surplus funds may be assigned for a stabilization fund in order to avoid raising taxes, fees, or rates related to the fund in subsequent years.

Deficit: If it is determined there is a deficit in the General Fund, the deficit shall be restored through the following mechanisms, in order of priority:

1. Reduction of assigned fund balance levels

2. Committed fund balance levels

3. Transfer of unassigned fund balances from other related funds where legally permissible.

Funds:

1. General Fund: City's primary operating fund accounts for all financial resources of the City except those required to be accounted for in another fund.

2. Special Revenue Funds: Account for specific revenues that are legally restricted to expenditures for particular purposes.

3. Debt Service Funds: Account for the accumulation of resources and payment of principal and interest of the Public Finance Authority or Successor Agency (SA). City will maintain sufficient reserves in its debt service funds that will equal, or exceed, the reserve fund balances required by bond covenants.

4. Capital Projects Funds: Established on a project length basis and are used to account for revenues and expenditures during the construction/acquisition of major capital facilities and projects. These funds are financed mainly by borrowings and contributions, and are not used to accumulate resources for future capital improvements, and therefore will not be used to build up reserves.

5. Enterprise Funds: Business-type activities intended to recover all or significant portion of their costs through user fees and charges. Net assets are restricted to the fund's stated purpose.

6. Agency Funds: Account for the resources held by the City in a fiduciary capacity for individuals, governmental entities, and others.

Fund Balance Classification:

The accounting policies of the City consider restricted fund balance spent first when expenditure is incurred for purposes for which both restricted and unrestricted fund balance are available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

Annual Reporting and Periodic Review:

Before completion of the City's Comprehensive Annual Financial Report, the Finance Director shall prepare a Fund Balance Status Report as part of the City's financial reporting process. The City Council will affirm or revise the Policy including the percentage range established by the components described herein (usually during the annual budget process).

City Accounting Policy

PURPOSE:
Establish guidelines for maintenance of City Accounting Records.

DIRECTIVE:
The City's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). Government fund types (General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds), agency funds and expendable trust funds are maintained via a modified accrual* basis of accounting. Proprietary fund types (Enterprise Funds and Internal Service Funds) and nonexpendable trust funds are maintained via an accrual basis** of accounting.

***Modified Accrual:** An adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

****Accrual Basis:** Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

Cost Allocation Plan
The annual Citywide Cost Allocation Plan (Plan) identifies the cost of administrative support for all City departments and special funds. Uses of the plan include:

1. To ensure all direct and indirect costs associated with providing services are included in the calculation of user fees and charges. For example, the Plan is the basis for the indirect cost component of the fully burdened hourly rate used to calculate the cost of City staff providing fee services.

2. To develop the Federally-approved A-87 overhead rate.

3. To charge administrative support costs to the Enterprise, Successor Agency, Lighting and Landscape Districts, Storm Drain Maintenance Districts, Community Facilities Districts (CFDs) and Community Development Block Grant funds.

Fixed Asset Replacement

PURPOSE:
To reduce the financial impact on departments when replacing costly equipment by setting aside funds over the life of the equipment being replaced.

POLICY:
Equipment eligible for Fixed Asset Replacement (FAR) funding must meet the capitalization requirements under the City's Capital Improvement Program policy and must replace equipment that is no longer in service due to trade-in, disposal, theft, or transfer to a City storage facility pending disposal.

FAR, for qualifying assets, is calculated by adding 25% to the cost of the equipment (for inflation) to estimate the replacement cost of the asset at the end of its useful life and is allocated to departments over the standardized useful life of the asset.

Use of Available Funds
New equipment can be purchased using FAR "retired equipment reserve", if available. This reserve occurs when assets are deleted from inventory upon being surplused or salvaged and are not replaced.

When equipment is to be removed from inventory, the following action should be taken:

1. **Surplus Equipment (no longer in use/storage)** – complete a Surplus Property Form and forward to the Finance Department.
2. **Scrapped or Stolen Equipment** – Prepare a memo and forward to the Finance Department, identifying the equipment scrapped or stolen by equipment number.
3. **Salvaged Equipment** – Submit the check or monies received to the Finance Department with a memo identifying the salvaged equipment by number.
4. **Traded-In Equipment** – Will be identified by the Finance Department through Accounts Payable processing at the time the new equipment is acquired.

City of Fillmore
Administrative Policies and Procedures

Investment Policy

Purpose

It is the policy of the City of Fillmore's City Council, and the City of Fillmore as the Successor Agency to the City of Fillmore Redevelopment Agency (hereinafter referred to as City Agencies) to invest public funds in a manner which will provide the maximum security with best investment return, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

This Investment Policy is intended to provide guidelines for the prudent investment of the funds of the City Agencies and to outline the policies for maximizing the efficiency of the City Agencies cash management system. The ultimate goal is to enhance the economic status of the City Agencies while safeguarding its assets.

Scope of Investment Policy

This Investment Policy applies to all financial assets of the City Agencies. It does not cover deferred compensation plan investments, long-term debt proceeds and reserves held by a Trustee and invested pursuant to contractual agreement, or retirement investments held by a trustee (such as CalPERS), which funds are accounted for in the Audited Annual Financial Statements of the City Agencies. Policy statements outlined in this document focus upon the City Agencies pooled funds, but will also apply to all other funds under the City Manager and Finance Director span of control unless specifically exempt by statute or ordinance.

Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The City Agencies must adhere to the guidance provided by the "prudent investor" standard, as codified in Government Code section 53600.3. This obligates a fiduciary to ensure that:

> "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that

a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law."

All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. Accordingly, the overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust.

Officers and employees acting in accordance with the Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

Investment Objectives

The City Agencies primary investment objectives, in order of priority and consistent with Government Code Section 53600.5, of the City Agencies investment activities shall be:

Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk (the risk of loss due to failure of the financial institution, broker/dealer default, or erosion of market value) and interest rate risk (the risk that the market value of securities in the portfolio will fall due to changes in general interest rates). To attain this objective, the City Agencies will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.

Liquidity: The investment portfolio shall remain sufficiently liquid to enable the City Agencies to meet all operating and capital requirements that may be reasonably anticipated. Prior to investing funds of the City Agencies, the City Manager and Finance Director will meet to ensure understanding of the City Agencies projected cash needs for day-to-day operations and ongoing capital improvement projects. Using this information, the City Manager and Finance Director can then determine the appropriate amount and length of time for the investment.

Return on Investments (Yield): The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles while taking into account the investment risk constraints and liquidity needs.

Delegation of Authority

Authority to manage the investment program is jointly granted to the City Manager and Finance Director, who shall be jointly responsible for the investment of all funds. In the absence of the Finance Director and at his/her request, the Assistant Finance Director/Accountant is authorized to act in his/her behalf and jointly with the City Manager. These responsibilities shall include the authority to open accounts with banks, brokers and dealers and to establish safekeeping accounts or other arrangements for the custody of securities and to execute such documents as may be necessary. Prior to any of the above activities being finalized, written concurrence by the City Manager and Finance Director shall be obtained.

Responsibility for the operation of the investment program is delegated to the Finance Director, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy. Transactions shall be complete, valid, authorized and properly recorded.

The Finance Director shall apprise the City Treasurer of the investment activities transacted to ensure understanding.

Safekeeping of Securities

All securities owned by the City shall be held in a safekeeping account with the financial institution in the name of the City and under City control at all times. All trades, where applicable, shall be executed by delivery of the security to the safekeeping account for the City Agencies, including those purchased for the City by financial advisers, consultants, or managers by book entry, physical delivery, or by third-party custodial agreement. All security transactions shall be evidenced by safekeeping receipts.

Authorized Investments

Sections 16429.1, 53601, 53601.1, 53635, and 53638 of the Government Code of the State of California set forth the investment vehicles available to local agencies as summarized in the following paragraphs. Section 53601, as now amended, provides that unless Section 53601 specifies a limitation on an investment's maturity, no investments with maturities exceeding five years shall be made unless otherwise directed by the City Council members. Authorized investments include:

State Treasurer's Local Agency Investment Fund (LAIF) - As authorized in Government Code Section 16429.1 and by LAIF procedures, local

government agencies are authorized to invest in this investment program administered by the California State Treasurer.

Government Agency Issues - As authorized in Government Code Sections 53601(a) through (f), this category includes a wide variety of government securities which include the following:

- Local government bonds or other indebtedness.
- State bonds or other indebtedness.
- U. S. Treasury notes or other indebtedness secured by the full faith and credit of the federal government.
- Other federal agency securities including but not limited to issues by the Government National Mortgage Association, Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation.
- State of California obligations such as California Treasury Notes or General Obligation Bonds.
- County of Ventura Investment Pool.

Investment may be made up to 80 percent of the portfolio; however, the total amount may not be committed to any one agency.

Bankers' Acceptances - As authorized in Government Code Section 53601(g), 40 percent of the City Agencies portfolio may be invested in bankers' acceptances, although no more than 30 percent of the portfolio may be invested in bankers' acceptances with any one commercial bank. Additionally, the maturity period may not exceed 180 days.

Commercial Paper - As authorized in Government Code Section 53601(h), 25 percent of the City's portfolio may be invested in commercial paper of the highest rating (A-1 or P-1) as rated by Moody's or Standard and Poor's, with maturities not to exceed 270 days. Local agencies may purchase no more than 10 percent of the outstanding commercial paper of any single issuer. There are a number of other qualifications regarding investments in commercial paper based on the financial strength of the corporation and the size of the investment.

Negotiable Certificates of Deposit - As authorized in Government Code Section 53601(i), no more than 30 percent of the City Agencies money may be invested in negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a state-licensed branch of a foreign bank. All purchases must be fully insured by the FDIC or fully collateralized.

Medium-term Notes (MTN's) - As authorized in Government Code Section 53601(k), medium-term notes are defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years

or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated "A" or better by a nationally recognized ratings service. Purchases of medium-term notes shall not include other instruments authorized by this section and may not exceed 30 percent of the City Agency's money that may be invested pursuant to this section; however, no more than 5 percent of the funds eligible for this type of investment may be invested in any one issue or issuer.

Money Market Mutual Funds – As authorized in Government Code Section 53601(l)(2), shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. The company shall have met either of the following criteria: (a) attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations; or (b) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars ($500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission that the companies may charge and shall not exceed 10 percent of the agency's money that may be invested pursuant to this section. However, no more than 10 percent of the agency's funds may be invested in shares of beneficial interest of any one mutual fund.

A derivative is defined as a financial instrument created from or whose value depends on the value of one or more underlying assets or indexes of asset values. No investment shall be made in collateralized mortgage obligations (CMO's), interest-only (IO's) and principal-only (PO's) forwards, futures, currency and interest rate swaps, options, and caps/floor/collars. Neither shall any investment be made in reverse repurchase agreements unless as outlined in Government Code 53601(j).

Diversification of the portfolio will be made in such a manner as to avoid incurring unreasonable risks and with the objectives of this policy at all times. No investment shall be made in a security that is prohibited by this policy or by Government Code 53601.6. Liquidity shall be maintained in such a manner that no less than 20 percent of the portfolio shall have a term of one year or less.

At the time of each investment, either by renewal or initial purchase, an analysis shall be made of the entire portfolio to ensure that the limit for that type of investment shall not be exceeded.

Investments Held by Trustees

Assets held by fiscal agents are held pursuant to formal agreements such as the requirements of a bond issue or an agreement between the City Agencies and another government agency or other entity. The investment of assets held by fiscal agents shall occur pursuant to these formal requirements as permitted by Section 53601(m) of the California Government Code. However, the investment of such assets is subject to the laws established by the State of California pertaining to investments by local agencies as well as the City's primary investment objectives.

Deferred Compensation Plan Assets

Investment decisions regarding these assets are made by the participants pursuant to the deferred compensation plans made available to the City Agencies and are not considered a part of this Investment Policy.

Reporting

Under provisions of the California Government Code Section 53646, there shall be a report at least quarterly made to the City Council and City Manager that reports the status of all investments. Per subdivision (d), the legislative body the applicable City Agency may elect to require the report specified in subdivision (b) to be made on a monthly basis instead of quarterly.

These reports shall show the following for all securities:

- Name of financial institution from which the investment was purchased
- Type of investment
- Issuer or institution
- Date of maturity
- Amount of deposit
- Rate of interest
- Current market value
- Accrued interest due
- Current broker/dealers and par amount invested through their company as a percentage of the total portfolio

Qualified Dealers

The City shall transact investment business only with banks, savings and loans, and registered securities dealers. All financial institutions and broker/dealers who desire to become bidders for investment transactions must supply the City Agencies with the following:

- Audited financial statements
- Proof of National Association of Security Dealers' certification
- Trading resolution

- Proof of California registration
- Certification of having read the City of Fillmore's Investment Policy
- Résumé of employees who will be engaged in transactions with the City

A periodic review of the financial condition and registrations of qualified bidders shall be conducted. In January of each year, an annual certification of having read the City Agencies Investment Policy shall be required by all brokers/dealers.

The Finance Director in accord with the City Treasurer shall review on a quarterly basis the LAIF report regarding its investments and the market value thereof and obtain and review the State Treasurer's investment policy and annual audited financial report as it pertains to LAIF.

Investment Policy Adoption

The City Agencies Investment Policy shall be reviewed and adopted and revised by resolution of the City Council at least annually by the City Council after review and recommendation by the City Manager and Finance Director or in accordance with the requirements of California Government Code Section 53646.

Glossary of Investment Terminology

AGENCIES: Federal agency securities.

AMORTIZED COST: For investments purchased at a discount, amortized cost constitutes cost plus interest earned to date.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE: A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BASIS POINT: A basis point equals one one-hundredth of 1% (.01%).

BID: The price offered for securities.

BOOK ENTRY SECURITIES: All U.S. Treasury and Federal Agencies are maintained on computerized records at the Federal Reserve; now known as "wireable" securities.

BROKER: A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides.

CITY AGENCIES: City of Fillmore City Council and the City of Fillmore as the Successor Agency to the City of Fillmore Redevelopment Agency.

COST: The purchase price of an investment.

COLLATERAL: Securities, evidence of deposit or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

CERTIFICATE OF DEPOSIT: A time deposit with a specific maturity evidenced by a certificate. Large-denomination CDs are typically negotiable.

COMMERCIAL PAPER: An unsecured promissory note with a fixed maturity no longer than 270 days. The largest issuers include General Motors Acceptance Corporation (GMAC), General Electric Capital Corporation (GECC) and other major corporations.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for the dealer's own account.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the

securities.

DEBENTURE: A bond secured only by the general credit of the issuer.

DISCOUNT: The difference between the cost price of a security and its value at maturity when quoted at lower than face value.

DISCOUNT SECURITIES: Securities that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury bills. Interest is received at maturity.

DIVERSIFICATION: Dividing investment funds among a variety of securities and financial institutions offering.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S & L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL FUNDS: Non-interest bearing deposits held by member banks at the Federal Reserve.

FEDERAL FUNDS RATE: The rate of interest at which Federal funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL DEPOSIT INSURANCE CORPORATION: A federal agency that insures bank deposits; currently up to $250,000 per deposit.

FEDERAL HOME LOAN BANKS: The institutions that regulate and lend to savings and loan associations.

FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC): This is a U.S. Corporation and instrumentality of the U.S. government. Through its purchases of conventional mortgages, it provides liquidity to the mortgage markets, much like FNMA. FHLMC's securities are highly liquid and widely accepted. FHLMC assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the U.S. Department of Housing & Urban Development. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of

the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 Regional Banks and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loans associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

LOCAL AGENCY INVESTMENT FUND (LAIF): The aggregate of all funds from political subdivisions that are placed in the custody of the California State Treasurer for investment.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank, as directed by the FOMC, in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PAR VALUE: The amount that will be realized upon maturity of an investment.

PORTFOLIO: Collection of securities held by the investor.

PRIMARY DEALER: A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight.

PRIME RATE: The rate at which banks lend to their best or "prime" customers.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price.

REPURCHASE AGREEMENT: A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate the buyer for this. Dealers use repurchase agreements extensively to finance their positions.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held for protection.

SECONDARY MARKET: A market for the purchase and sale of outstanding issues following the initial distribution.

S**ECURITIES & EXCHANGE COMMISSION:** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SETTLEMENT DATE: The date on which a trade is cleared by delivery of securities against funds. This date may be the same as the trade date or later.

TRADE DATE: The date in which a transaction is initiated or entered into by a buyer or seller.

TREASURY BILL: A discount security issued by the U.S. Treasury to finance the national debt that matures from three months to one year.

TREASURY BONDS: Long-term U.S. Treasury securities having initial maturities of more than ten years.

TREASURY NOTES: Intermediate term U.S. Treasury securities having initial maturities of from one to ten years.

WHEN-ISSUED TRADES: Typically, there is a delay between the time a new bond is announced and sold, and the time when it is actually issued. During this interval, the security trades "wi", "when, as, and if issued."

YIELD: The rate of annual income return on an investment, expressed as a percentage: (a) income yield is obtained by dividing the current dollar income by

the current market price for the security; (b) net yield or yield to maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the security.

City of Fillmore
Administrative Policies and Procedures

Debt Policy

Purpose

This Debt Management Policy, established for the City of Fillmore, is intended to guide the Finance Department in its debt issuance in the course of its customary practices. From time to time, certain circumstances arise which could cause the Finance Department to deviate from the policies herein.

Mission of the Finance Department Treasury Division

Issue and manage short and long-term financings (bonds, TRANs (as defined later herein), etc.), both for capital improvement and operating needs, by balancing market and credit risk with satisfactory economic benefits and proper fiscal controls.

I. Debt Management Objectives

- Maintain cost-effective access to the capital markets through prudent policies.
- Maintain moderate debt and debt service payments with effective planning and coordination with City departments.
- Meet significant capital demands through debt financing,
- Achieve the highest possible credit ratings within the context of the City's capital needs and financing capabilities.

II. Types and Purposes of Debt

The City may utilize several types of municipal debt obligations to finance long-term capital projects. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements unless otherwise decreed by court order or adjudicated settlement. Long-term debt financing shall never be used to fund operating or maintenance costs.

Assessment Bonds. Assessment bonds are repaid from special assessments collected from those who benefit from the project. An assessment is any levy or change imposed upon real property by a local agency for a special benefit conferred upon real property from a public improvement. Assessment bonds are issued upon the security of the assessments and are payable from either (a) scheduled installments of assessments, collected either by a direct billing to the

property owner or by posting to the secured property tax roll of the county in which the real property is located or (b) proceeds of prepayments of assessments made by property owners to discharge the lien of the unpaid assessment on a specific parcel. Proceeds from Assessment Bonds may be used to finance local public improvements, provided that said improvements benefit the parcels of land to be assessed. Local streets, street lights, landscaping, sidewalks and sanitary sewers are some examples of local improvements commonly financed by assessment bonds.

General Obligation (GO) Bonds. General Obligation Bonds may only be issued with two-thirds approval of a popular vote. The California State Constitution (Article XVI, Section 18) limits the use of the proceeds from GO Bonds to "the acquisition or improvement of real property." Libraries, parks and public safety facilities are types of facilities that could be financed with GO Bonds.

GO bonds are bonds secured by a pledge of full faith and credit of the issuer and/or by a promise to levy taxes in an unlimited amount as necessary to pay debt service. With very few exceptions, local agencies are not authorized to issue "full faith and credit" bonds. The GO bonds of such agencies are typically payable only from ad valorem property taxes, which are required to be levied in an amount sufficient to pay interest and principal on the bonds maturing in each year.

While GO bonds typically are the least expensive debt available to a government, there are drawbacks to using GO debt in certain situations. GO bonds require voter approval, which may delay the financing of a property. If the voters do not approve the bonds, then officials must find another way to finance the project, or cancel the project outright. Furthermore, the ability to issue GO bonds may be constrained by legal debt limits for entities with such restrictions.

Pension Obligation Bonds. Pension Obligation Bonds are issued to finance all or part of the unfunded pension liabilities of the City. Typically, these bonds are issued at a lower rate of return than was being paid to the Pension System Administrator, and in this way, provide an economic benefit to the City.

Enterprise Revenue Bonds. Enterprise Revenue Bonds finance facilities for a revenue producing enterprise, and are payable from revenue sources within that enterprise. The Wastewater Reclamation Plant, potable water pump stations and water or sewer distribution pipelines are examples of revenue producing infrastructure within the City.

Financing Leases. The City may finance a capital asset by leasing it directly from the vendor or leasing company, with the lessor receiving a portion of each rental payment as tax-exempt interest.

Mello-Roos Bonds. The City may issue bonds through a Community Facilities

District (CFD). These bonds must be approved by a two-thirds vote of the registered voters within the district (unless there are fewer than 12 registered voters, in which case the vote is by the landowners), and are secured by a special tax on the real property within the district. The bonds may be issued to finance facilities or provide services, although the facilities do not need to be physically located within the district. The City has adopted policies with respect to Mello-Roos Bonds.

Tax Allocation Bonds. Using former tax increment funds as a pledge for repayment, the Successor Agency may issue Tax Allocation Bonds as provided by the Dissolution Act. The City may, in connection with the formation of other replacement redevelopment financing mechanisms like EIFDs (Enhanced Infrastructure Financing Districts) issue debt secured by the appropriate property taxes as provided by law, taking into account its prior redevelopment debt. Careful consideration must be taken by the City or relevant entity when issuing these bonds, to ensure that the revenue source is not already pledged to some other encumbrance.

Refunding Obligations. Pursuant to the Government Code and various other financing statutes applicable in particular situations, the City Council is authorized to provide for the issuance of bonds for the purpose of refunding any long-term obligation of the City, Successor Agency or other public entity. Absent any significant non-economic factors, a refunding should produce minimum net debt service savings (net of reserve fund earnings and other offsets) of at least 3% of the par value of the refunded bonds on a net present value basis, using the refunding issue's True Interest Cost (TIC) as the discount rate, unless the Finance Director determines that a lower savings percentage is acceptable for issues or maturities with short maturity dates.

Certificates of Participation (COPs)

When a city finances a public facility through lease-purchase or lease-sublease transaction, the interest in the lease payments is assigned to a third party under the COPs structure. A COP is a security that evidences an undivided fractional interest in an underlying lease or installment sale agreement. A COP entitles its owner to a proportionate share of lease (or installment sale) payments made by the city pursuant to a lease (or an installment sale agreement). COPs function like municipal bonds.

Lease Revenue Bonds

Lease revenue bonds are issued by a public agency, or on behalf of a public agency, to finance capital improvements which are then leased to a public agency. The bonds are secured by lease payments received from an agency other than the

issuer. In a typical lease revenue bond financing, a public agency establishes a joint powers authority or a nonprofit corporation which issues lease-revenue bonds to finance the construction of a public facility. The facility is then leased back to the public agency. The joint powers authority or nonprofit corporation pays debt service on the bonds from the lease payments received from the public agency. Unlike a COP financing, the bonds themselves are the tax-exempt lease obligation, not the lease. Lease revenue bonds are used less extensively than COPS because they generally must be sold at competitive sale and are subject to other restrictions which do not apply to COPs.

Other Obligations. There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to non-enterprise revenue bonds, tax and revenue anticipation notes (TRANS), bond anticipation notes, grant anticipation notes and judgment or settlement obligation bonds. Bonds or obligations may also be privately placed.

III. Debt Approval Procedures

A. Reviewed by a Finance Team. All long-term financing proposed transactions for capital improvements shall be reviewed by a financial team consisting of the Finance Director, City Manager, City Attorney and appropriate financial advisors/consultants. For matters related to "long-term financing" meaning the financing constitutes an obligation beyond one fiscal year:

1. The City Council should not authorize the issuance of any long-term financing until a financial analysis and review of the proposed transaction and recommendation has been completed.

2. Upon approval of the recommendation, the proposed transaction shall then be presented to the City Council.

B. Approval by the City Council. All long-term financing and refunding transactions shall be approved by the City Council (or appropriate entity) as required by law. Successor Agency financings shall be approved by the Successor Agency Board. The City Council shall comply with all public hearing requirements applicable to the specific type of bond being approved.

IV. Debt Limitations

The Government Code 2227 of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based up 25% of market value. Effective with fiscal year 1981-1982, each

parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel).

Notwithstanding the Constitutional and statutory limitations on issuing debt, noted above, it is the policy of the City that aggregate debt service payments funded from General Fund sources shall be no greater than 12% of current General Fund revenues. Payments on bonds that are tied to a specified revenue stream other than General Fund sources (e.g. enterprise revenue bonds, tax allocation bonds and assessment bonds) are not subject to this 12% limit. Each proposed financing will be individually assessed by the Finance Department and subject to the approval policies contained herein.

V. Methods of Sale

The Finance Director in consultation with the City Manager and the Financial Advisor shall review each transaction on a case-by-case basis to determine the most appropriate method of sale.

A. Competitive Sale. In a competitive bid sale, the issuer conducts all of the tasks necessary to offer bonds for sale including structuring the maturity schedule, preparing the official statement, verifying legal documents, obtaining a bond rating, securing credit enhancement, if advantageous, and timing the sale. These tasks are normally done with the assistance of outside consultants, including a financial advisor and bond counsel. Once the issue is structured, the public sale begins with the publication of an official notice of sale that delineates the size, maturities, purpose, and structure of the proposed issue, along with instructions for submitting bids.

Underwriters submit closed bids to the issuer on the day and time designated in the official notice of sale. The bonds are awarded to the underwriter that has submitted the best bid, i.e. the lowest true interest cost bid. No structural aspects of the bonds are changed regardless of the success or failure of the underwriter/underwriting syndicate to sell the bonds. Any unsold bonds remain the responsibility of the underwriter.

B. Negotiated Sale. In a negotiated sale, the City chooses the initial buyer of the bonds (the “Underwriter”) in advance of the sale date. The Underwriter is usually an investment banking firm, or a syndicate of investment banking firms interested in reoffering the bonds to investors through an underwriting process. The bond issue is not structured before an Underwriter is chosen. The Underwriter is chosen based on expertise, financial resources, compatibility, and experience and such other factors as seem reasonable to the finance director. After the Underwriter is selected, the issuer and the underwriter will begin the process of structuring the bond issue and completing the other origination tasks. The Underwriter starts the marketing process and develops an interest rate to be negotiated with the City. The

City shall employ an independent financial advisor not associated with the underwriting firm to represent the issuer's interests in the process.

This type of sale allows the City to discuss different financing techniques with the underwriter in advance of the sale date, and is particularly appropriate for complex bond structures, difficult credit situations, such as non-rated assessment or Mello-Roos Bonds, and refunding of existing bonds.

C. Private Placement. Also referred to as a direct placement, private placement is a variation of a negotiated sale. Instead of retaining the services of an investment banking firm to underwrite the securities, the City will sell the bonds directly to a limited number of investors. The City may use a placement agent to assist it in identifying likely investors. Private placements are generally undertaken because the transaction is complex or unique, requiring direct negotiations with the investor/bank, or because the issue is small and a direct offering provides better pricing.

VI. Debt Structuring Practices

A. Standard Terms. The following terms shall be applied to the City's transactions as appropriate. Individual terms may change as dictated by the marketplace or the unique qualities of the transaction.

1. All Bonds.

i.	Term	30 years is standard, but up to 35 years may be acceptable depending on cash flow assumptions, construction timeline and remaining useful life of the asset being financed.
ii.	Maximum Yield	not to exceed 12%.
iii.	Maximum Premium	case by case, as recommended by Financial Advisor.
iv.	Maximum Discount	case by case, as recommended by Financial Advisor.
v.	Payment Dates - Fixed	After considering cash flow needs, the Director of Finance will determine all new debt service payment dates.
vi.	Coupons	fixed rate generally, but variable is an option
vii.	Call Provisions	shortest possible optional call consistent with

		optimal pricing; generally 10 years or less.
viii.	Debt Service	level debt service generally, but shall be determined on a case-by-case basis at the discretion of the Director of Finance. Policies for land secured bonds like Mello-Roos Bonds may permit an escalator. Consideration shall be given to outstanding debt service.
ix.	Debt Service Reserve	generally lesser of 10% principal amount, 125% average annual debt service, 100% maximum annual debt service, or surety bond. Financial Advisor may make alternate recommendation, including for taxable debt.
x.	Reimbursement Resolution	for tax-exempt bonds, must be adopted by the City Council if the project hard costs are advanced by the General Fund prior to the bond sale.
xi.	Budgeting Debt Service	budget shall be for gross debt service including applicable trustee and other fees.

2. Variable Rate Bonds. The City, upon consultation with its advisors and in limited circumstances, may elect to issue any bonds as variable rate bonds. Prior to issuing variable rate debt, the City shall adopt standards with respect to the issuance of variable rate debt to the extent it determines to issue such bonds to ensure that the city is adequately advised and protected.

VII. Derivatives Policy

Derivative products and other financial instruments can be beneficial interest rate management tools that can assist the City as part of its overall debt and investment management program, but need to be monitored very closely and understood. Derivative products may be used by the City to reduce risk exposures or reduce interest costs, but may not be used for speculative purposes. Should the City determine to pursue derivative products, the City shall first receive appropriate education on such products and shall develop a separate policy regarding its use of derivative products.

VIII. Professional Assistance. The City Council shall make the final determination with respect to all advisors and underwriters on the bond issue, either by designation pursuant to a resolution or by contract.

A. Financial Advisors. The City shall utilize the services of independent financial advisor(s) on debt financing. The City may utilize an RFP-selected pool of such financial advisors to mitigate time constraints and reduce

overhead costs of the City in procuring such services. Alternatively, the Finance Director and/or City Manager may recommend such Financial Advisor. Services shall be documented by contract and compensation shall be capped.

B. Underwriters. In the case of a competitive sale, the City will award the bonds to the underwriting firm whose bid results in the lowest True Interest Cost. In the case of a negotiated sale, the City Manager, Financial Advisor and Finance Director will determine the best method of selection, taking into consideration all factors involved in each particular sale.

C. Bond Counsel/Disclosure Counsel. The City shall use bond counsel or counsel familiar with the municipal bond transactions for each transaction. The Finance Director and/or City Manager may make a recommendation for such counsel. The City may use Disclosure counsel in connection with a transaction.

D. Trustees. Selected for each transaction by the Finance Director. The City may use the same trustee for each transaction as it may be practical to do so for the Finance Director. The Trustee (or applicable holding company) shall have a combined capital and surplus of at least $75,000,000 and be subject to supervision or examination by federal or state authority.

E. Rebate Consultant. Selected by Finance Director for all Bonds.

F. Financial Printer. Selected by the financing team for each transaction.

G. Investment Agreement Counterparties. Selected by bid in compliance with Federal Tax Law Requirements in accordance with relevant bond documents and the City's Investment Policy.

IX. Ongoing Debt Administration

A. Continuing Disclosure. It is the goal of the Finance Department to be as transparent as possible.

1. Annual Report. The City will covenant to provide its annual disclosure report no later than 270 days following the end of the fiscal year. However, the City will use its best efforts to issue the Annual Report as soon as practical following the issuance of the City's annual Comprehensive Annual Financial Report (CAFR). The City will use its best efforts to issue the Annual Report electronically and to post the Annual Report on its web site. The Annual Report will also be on file with the City Clerk.

2. Material Event. The City will issue a material event notice in accordance with the provisions of SEC Rule 15c2-12. Prior to the issuance of any material event, the Finance Director will convene a meeting with the City Council, City Manager, and City Attorney or outside professionals as appropriate, to discuss the materiality of any event and the process for equal, timely and appropriate disclosure to the marketplace.

3. Outside Consultants. The City shall retain an outside consultant to prepare its Annual Reports and may provide for such consultant to be the Dissemination Agent.

4. Dissemination Agent. The City shall hire a dissemination agent or the Finance Director (or designee) may act as dissemination Agent.

5. The Finance Director may develop such internal policies for the Finance Department with respect to Continuing Disclosure as she/he deems appropriate in order to maintain its covenants.

Upon recommendation of the Finance Director, the City may retain a firm to assist it in maintaining compliance with all continuing disclosure requirements.

B. Arbitrage Rebate Compliance. Unless a Tax Certificate documents bond counsel has advised arbitrage rebate will not be applicable to an issue of Bonds, the City shall monitor and/or calculate arbitrage annually when there are unspent tax-exempt debt/bond proceeds. The City shall review and/or calculate arbitrage on the fifth anniversary of the bond issuance in accordance with IRS requirements.

- as necessary, the City shall engage the services of a Rebate Service Provider, and the City or the Bond trustee shall deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider on a prompt basis;

- upon request, the Director of Finance and other appropriate City personnel shall provide to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;

- the Director of Finance and other appropriate City personnel shall monitor efforts of the Rebate Service Provider and assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed; and

- during the construction period of each capital project financed in whole or in part by Bonds, the Director of Finance and other appropriate City personnel shall monitor the investment and expenditure of Bond proceeds and shall consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds.

C. **Insurance Certifications.** The City (through its Risk Manager) shall provide annual insurance certification to the Trustee and Bond Insurer, if required under the legal documents for each issue.

D. **Ratings.** The policy of the Finance Department is to secure underlying ratings on all newly issued obligations from at least one national rating agency.

1. Meetings. The Finance Department shall meet with each rating agency that rates City debt issues when requested and/or as scheduled.

2. Reporting. The Finance Department shall ensure prompt delivery to each of the rating agencies of the following public documents:

   - Annual CAFRs

   - Annual proposed budgets

3. Other Reporting. Certificates of Substantial Completion on projects financed with long term obligations shall be delivered to the rating agencies and Bond Insurer, as relevant.

4. Citywide Ratings Notification. Any changes in ratings will be promptly noticed to the City Manager and City Council. Material Events notices for Continuing Disclosure shall also be appropriately filed.

Post-Issuance Tax Compliance Procedures For Tax-Exempt Bonds

The purpose of these Post-Issuance Tax Compliance Procedures is to establish policies and procedures in connection with tax-exempt bonds issued by the City of Fillmore to ensure that the City complies with all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt bond status of the Bonds.

External Advisors / Documentation

The Finance Director and other appropriate City personnel shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in a City resolution(s), Tax Certificate(s) and / or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The Finance Director and other appropriate City personnel also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of Bond-financed assets and future contracts with respect to the use of output or throughput of Bond-financed assets.

Whenever necessary or appropriate, the City shall engage expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds.

Role of the City as Bond Issuer

Unless otherwise provided by City resolutions, unexpended Bond proceeds shall be held by the Trustee, and the investment of Bond proceeds shall be managed by the Finance Director. The Trustee shall maintain records and shall prepare regular, periodic statements to the City regarding the investments and transactions involving Bond proceeds.

Use of Bond Proceeds

The Finance Director and other appropriate City personnel shall:

- Monitor the use of Bond proceeds, the use of Bond-financed assets (e.g., facilities, furnishings or equipment) and the use of output or throughput of Bond-financed assets throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable policies, agreements, resolutions and Tax Certificates;

- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds;

- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates;

- Maintain records for any contracts or arrangements involving the use of Bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates;

- Meet at least annually with personnel responsible for Bond-financed assets to identify and discuss any existing or planned use of Bond-financed, assets or output or throughput of Bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

Unless otherwise specified in applicable City resolutions or Tax Certificates, the City shall maintain the following documents for the term of each issue of Bonds (including refunding Bonds, if any) plus at least three years:

- A copy of the Bond closing transcript(s) and other relevant documentation delivered to the City at or in connection with closing of the issue of Bonds;

- A copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds;

- A copy of all contracts and arrangements involving private use of Bond-financed assets or for the private use of output or throughput of Bond-financed assets; and

- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

ACRONYMS AND ABBREVIATIONS

APCD
Air Pollution Control District

CAFR
Comprehensive Annual Financial Report

CAL/OSHA
California Occupational Safety and Health Administration

CAL-EMA
California Office of Emergency Services

CARB
California Air Resources Board

CDBG
Federal Community Development Block Grants Program

CDIAC
California Debt and Investment Advisory Commission

CERT
Community Emergency Response Team

CEQA
California Environmental Quality Act

CFD
Mello-Roos Community Facility District

CHP
California Highway Patrol

CIP
Capital Improvement Program

CIT
Crisis Intervention Team

CPI-U
Consumer Price Index for All Urban Consumers

CSMFO
California Society of Municipal Finance Officers

DAR
Dial-A-Ride Service

DMV
California Department of Motor Vehicles

EIR
Environmental Impact Report

EOC
Emergency Operations Center

FEMA
Federal Emergency Management Agency

FICA
Federal Insurance Contributions Act Tax

GFOA
Government Finance Officers Association

GIS
Geographic Information System

HUD
Federal Department of Housing and Urban Development

JPA
Joint Powers Agreement

LAFCO
Local Agency Formation Commission

ACRONYMS AND ABBREVIATIONS

LAIF or L.A.I.F
State Treasurer's Local Agency Investment Fund

LTD
Long-Term Disability

LTF
Local Transportation Funds

MOA
Memorandum of Agreement

MOU
Memorandum of Understanding

MOW
Meals-On-Wheels Program

MS4
Municipal Separate Storm Sewer System

NEPA
National Environmental Policy Act

NIMS
National Incident Management System

NPDES
National Pollutant Discharge Elimination System

PERS
California Public Employees Retirement System

RFP
Request for Proposals

SAFEWISE
National Home Security and Crime Prevention Center

SCAG
Southern California Association of Governments

SRO
School Resource Officer

SWT
Special Weapons and Tactics

USEPA
United States Environmental Protection Agency

VCAAA
Ventura County Area Agency on Aging

VCOG
Ventura Council of Governments

VCSO
Ventura County Sheriff's Office

VCTC
Ventura County Transportation Commission

VMD
Fillmore-Piru Veterans Memorial District

GLOSSARY

Agency Funds
Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

Appropriation
An authorization made by the City Council that permits the City to incur obligations and to make expenditures. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation
A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Audit
Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Bonds
A form of borrowing (debt financing) that reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure, and bridges.

Budget
A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services. The City of Fillmore uses a financial plan covering one fiscal year, with adjustments to budget appropriations made at mid-year if necessary.

Budget Supplemental Appropriation
The City Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

GLOSSARY

Budget Message
Included in the opening section of the budget, the Budget Message provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendation of the City Manager.

Budget Policies
General and specific guidelines adopted by the City Council that govern budget preparation and administration.

Capital Expenditure
Cash outlay to pay for a capital project and/or improvement.

Capital Improvement Program (CIP)
A plan to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones.

Capital Improvement Project
A discrete element of a Capital Improvement Plan such as street, road, building, public facility, landscaped area, vehicle, or technology system.

Capital Outlay
A budget appropriation category for infrastructure or equipment items.

Capital Project Fund
This fund type is used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

Certificates of Participation
Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Construction Cost Index
An index widely used in the construction industry to estimate the cost of construction that is published by the Engineering News-Record.

Debt Financing
A method of generating funds for capital expenditures by selling bonds or notes to individual or institutional investors. In return for lending the money, the individuals or institutions receive a promise that the principal and interest on the debt will be repaid.

Debt Instrument
Methods of borrowing funds, including general obligations (G.O.) bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, certificates of participation (COP's), and assessment district bonds. (See Bonds and Revenue Bonds)

Debt Service
Payments of principal and interest on borrowed funds such as bonds.

GLOSSARY

Debt Service Fund
This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest.

Department
A major organizational unit of the City that has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Development Improvement Fund
A fund used to account for fees paid by land developers. The fees are used to provide a variety of infrastructure improvements to serve the new development.

Division
A group of cost centers within a department that has responsibility for one or more program areas.

Enterprise Fund
Funds are used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the intent of the City that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) the City or an outside grantor agency has determined that a periodic determination of revenues earned, expenses, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Three enterprise funds have been established by the City: Sanitation, Waterworks, and Transit.

Expenditure
The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. An encumbrance is not expenditure; but rather it reserves funds to be expended at a later date.

Fiscal Year
The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

Fixed Assets
Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of $5,000.

Fund
An accounting entity that records all financial transactions for specific activities or government functions. The fund types used by the City are: General, Special Revenue, Reserve, Debt Service, Capital Project, Enterprise, and Special Assessment.

Fund Balance
Fund balance is the difference between assets and liabilities.

GLOSSARY

General Fund
The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.
General Reserve Fund
A fund into which the City's General Fund reserves are deposited. Essentially, the City's saving account.

Goal
A statement of broad direction, purpose, or intent.

Grant
Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

Interfund Transfer
Monies transferred from one fund to another. These transfers may finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Internal Service Fund
An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. ISF's are self-supporting and only the expense by an ISF is counted in budget totals. Liability Insurance and Workers' Compensation Insurance are examples.

Materials and Supplies
Expenditures for items that are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code
A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Objective
A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program.

OPEB
Other Post-Employment Benefits, such as retiree health and dental coverage provided by a state or local government and reported in accordance with Governmental Accounting Standards Board **(**GASB**)** Statement No. 45.

Operating Budget
A budget for general expenditures such as salaries, utilities, and supplies.

Oversight Board
A multi-jurisdictional board created to oversee the activities of a successor redevelopment agency and assist in winding down redevelopment activities pursuant to state law.

GLOSSARY

Pavement Management Plan
A planning tool used to aid street pavement management decisions. The plan is used to estimate future pavement deterioration due to traffic and weather, and recommend maintenance and repairs to the road's pavement based on the type and age of the pavement and various measures of existing pavement quality.

Public Financing Authority
A separate entity attached to the City that participates in public financing of city projects and activities.

Los Angeles Regional Water Control Board
One of nine regional boards established by the California Department of Water Resources that works to protects water quality by setting regional policy, standards, and regulations regarding clean water.

Reserve
An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general appropriation.

Reserve Account
Reserve Funds are used to separate a portion of a fund's balance so that it is not available for general appropriation.

Revenue
Sources of income that finance the operations of government.

Services
Expenditures for activities performed by outside contractors that are ordinarily provided and completed within a fiscal year.

Special Assessment Fund
This fund type is used to account for the tax levy assessed for the purpose of constructing or repairing infrastructure.

Special Revenue Fund
This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Subventions
Revenues collected by the State (or other level of government), which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu, and gasoline taxes.

Successor Redevelopment Agency

GLOSSARY

The agency established to replace a former redevelopment agency that was eliminated due to State legislation and court action.

Surplus
An excess revenues over expenditures.

Water Recycling Plant (also Water Reclamation Plant)
A facility that removes contaminants from wastewater, primarily from household sewage, using physical, chemical, and biological processes to produce environmentally safe treated wastewater.

V. Resolutions

CITY COUNCIL
RESOLUTION NO. 16-3537

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FILLMORE APPROVING THE FY 2016-17 BUDGET AND ADOPTING BUDGET MANAGEMENT GUIDELINES FOR FY 2016-17

WHEREAS, the City Manager has submitted the 2016-17 Recommended Budget to the City Council for its review and consideration; and

WHEREAS, subsequent to providing the public an opportunity to submit written and oral comments, the City Council reviewed and modified, as appropriate, the FY 2016-17 Recommended Budget at its regular City Council meeting on June 7, 2016; and

WHEREAS, based on input from the City Council, the City Manager has submitted to the City Council an updated Recommended Budget for Fiscal Year 2016-17; and

WHEREAS, pursuant to Governmental Accounting Standards Board Statement No. 54, an action of the City Council is necessary to commit budget amounts in various funds for the specific purposes they are intended.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Fillmore as follows:

SECTION 1. The FY 2016-17 Recommended Budget, as updated per any requests made by the City Council, is hereby approved and will be referred to as the FY 2016-17 Approved Budget.

SECTION 2. The FY 2016-17 Budget Management Guidelines attached to this resolution (Exhibit 1) are hereby adopted.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

SECTION 4. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the Office of the City Clerk.

PASSED, APPROVED AND ADOPTED this 14th day of June 2016.

Diane McCall, Mayor

APPROVED AS TO FORM:

TIFFANY ISRAEL, City Attorney

AYES: McCall, Broggie, Minjares, Tucker, Neal

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE

ATTEST:

Diana Impeartrice, Deputy City Clerk

EXHIBIT 1

BUDGET MANAGEMENT GUIDELINES

SECTION 1. SCOPE

These guidelines define the authority and responsibilities of the City Council and City Manager in implementing the FY 2016-17 Approved Budget of the City of Fillmore

SECTION 2. DEFINTIONS

2.1 "Recommended Budget" is defined as the budget document submitted to the City Council for review and approval for the 2016-17 fiscal year.

2.2 "Approved Budget" is defined as the budget adopted by the City Council in May or June 2016 for FY 2016-17, including the changes made by the City Council to the Recommended Budget.

2.3 "Expenditures" is defined as any payment for personnel, supplies and services, capital outlay, capital improvements, or debt service, and any transfers between or among funds.

2.4 "Fund" is defined as a self-balancing set of accounts segregated for specific purposes.

2.5 "Department" is defined as a major division of the General Fund.

2.6 "Division" is defined as a sub-unit of a Department.

2.7 "Activity" is defined as a sub-unit of a division.

2.8 "City Manager" is defined as the chief operating officer responsible for managing and directing the affairs of the City within the established goals, objectives, and general policies established by the City Council. The City Manager is solely responsible to the City Council for the effectiveness, efficiency and success in fulfilling the City's goals, objective, and policy priorities. The City Manager exercises direct supervision and provides general administrative and financial direction to each department head and other city employees.

SECTION 3. ADJUSTMENTS TO THE RECOMMENDED BUDGET

3.1 The City Manager is authorized to make any revenue, expenditure, and staffing adjustments to the Recommended Budget based on the Approved Budget.

SECTION 4. APPROPRIATION INCREASES/DECREASES

4.1 All increases or decreases to operating and capital appropriations shall be approved by the City Council by minute action.

4.2 The City Manager is authorized, upon completion of the audited financial statements for FY 2015-16, to adjust FY 2016-17 fund appropriations by the amount of net savings or overruns as determined by the City Council. The carryover amounts will be included and addressed in the Mid-year Financial Report.

SECTION 5. STAFFING INCREASES

5.1 Any increases, by fund and/or department in Full Time Equivalent (FTE) staffing levels as authorized in the Approved or Amended Budget must be approved by the City Council.

5.2 Any reassignment of authorized FTE's and funding associated with these FTE's within a department and within the same fund may be made with the approval of the City Manager as long as there is no net change to authorized FTE and funding levels.

5.3 All new positions, job reclassifications or title changes are subject to approval by the City Council.

SECTION 6. APPROPRIATION TRANSFERS

6.1 The City has a policy of maintaining a General Fund reserve for emergencies and economic uncertainty equivalent to 40 percent of the General Fund annual expenditure budget. Due to unusual economic conditions, this policy has been suspended. As soon as is practicable, the General Fund reserve will be re-established for the purpose of funding the cost of unforeseen emergencies and catastrophic events.

6.2 Transfers of appropriations between funds shall be approved by the City

Council.

6.3 Transfers of appropriations within the same fund may be approved by the City Manager so long as there is no impact to fund balance and so long as no projects or programs previously approved by the City Council are impacted.

SECTION 8. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

8.1 All appropriations in the operating budget which remain unencumbered or unexpended on June 30, 2016, after adjustments resulting from sections 4.2 and 9.2, shall revert to the fund balance of their respective funds.

8.2 All purchase order commitments outstanding on June 30, 2016 are hereby continued.

SECTION 9. CAPTIAL IMPROVEMENTS

9.1 All multi-year capital improvement projects not completed as of June 30, 2016 shall be continued into the 2016-17 fiscal year.

9.2 All new capital improvement projects shall be approved by the City Council. Cancellation or funding modification of any existing project must also be approved by the City Council.

9.3 Upon completion and closure of a capital project, the City Manager is authorized to transfer any remaining project balance to the appropriate fund balance.

SECTION 10. OPERATION GRANTS

10.1 All grants shall be approved by the City Council.

10.2 Grant funds appropriated in the Approved or Amended Budget do not require additional City Council approval to be expended upon receipt.

10.3 All multi-year grant budgets in existence at June 30, 2016 shall be continued in the 2016-17 fiscal year.

SECTION 11. OTHER FINANCIAL CONTROLS

11.1 No fund expenditures at the department level shall exceed the Approved

or Amended Budget.

11.2 Excess expenditures above the approved or amended budget in any department by fund must be corrected by:
(1) Reducing expenditures in said or
(2) An intra-fund transfer within that same department,
(3) An inter-departmental appropriation transfer.

11.3 The City Manager is hereby authorized to:
(1) Adjust budgets in the Special Revenue funds for appropriations required based on the action/direction of the City Council relative to capital projects, transfer requirements, and the availability of funds;
(2) Adjust budgets in the Capital Project funds for the current year based on the previous action of the City Council for multi-year projects;
(3) Expend unbudgeted funds and reserves in response to public emergencies or disasters. Such expenditures shall subsequently be ratified by the City Council.

SECTION 12. MID-YEAR FINANCIAL REPORT

12.1 The City Council shall be provided a Mid-year Financial Report that includes financial activity as of December 31, 2016. The Mid-Year Financial Report will include an estimate of the financial condition of all funds, including prior year actual fund balances, re-estimated revenues and expenditures, projected ending fund balances or deficits, and recommendations for eliminating any projected fund deficits.

12.2 The City Council shall review and act on any projected fund deficits prior to the close of the Fiscal Year.

CITY OF FILLMORE)
COUNTY OF VENTURA)§
STATE OF CALIFORNIA)

I, Diana Impeartrice, Deputy City Clerk of the City of Fillmore, California, do hereby certify that the foregoing Resolution No. 16-3537 was duly passed and adopted by the City Council of the City of Fillmore at the adjourned regular meeting thereof, held on the 14th day of June, 2016, and was signed by the Mayor of said City, and that the same was passed and adopted by the following vote:

AYES: McCALL, BROGGIE, TUCKER, NEAL, MINJARES
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

DIANA IMPEARTRICE, Deputy City Clerk

CITY OF FILLMORE
CENTRAL PARK PLAZA
250 Central Avenue
Fillmore, California 93015-1907
(805) 524-3701 • FAX (805) 524-5707

TO: Mayor and City Council

DATE: June 14, 2016

FROM: Gaylynn Brien, Finance Director

SUBJECT: Consideration of the adoption of Resolutions 16-3537 and 16-1 approving the Recommended Fiscal Year 2016-17 Budgets for the City of Fillmore and the Successor Agency to the City of Fillmore Redevelopment Agency

---

REQUEST:
Request to approve the FY 2016-17 Recommended Budgets as the Adopted Budgets and the Budget Management Guidelines for the City of Fillmore and the Successor Agency to the City of Fillmore Redevelopment Agency.

DISCUSSION:
The City Council received the FY 2016-17 Proposed Budget on April 22, 2016. One on one meetings with the City Council and staff were conducted to review, answer questions, and ensure understanding of the budget. Feedback from those meetings was reviewed by staff and incorporated as appropriate into the updated proposed budget being formally presented today. If necessary, a further revised budget can be presented at the June 14, 2016, City Council meetings.

The proposed budget has been available on the City's website for the public to review since May 31, 2016. The recommended budget maintains current service levels. It incorporates anticipated growth including increases in development activity and represents improvement in the fiscal health of the City. Population grew in 2015 by .7%, from 15,333 to 15,441, and is expected to continue on a positive trend in 2016, estimating growth at 1.17% or 15,621 in total population.

KEY ASSUMPTIONS USED IN DEVELOPING THE BUDGET:
Revenue

- Population growth of .8% to 15,653, the same level recorded for Year 2015 when population grew from 15,407 to 15,529.
- Property Tax – Average 6% increase – Based on trend shown in the current fiscal year due to increase in new home purchases and resale of existing homes
- Vehicle License Fee – Increase of 7.0% based on growth from FY 2015-16
- Sales Tax – Added 7% growth from current fiscal year estimate due to trend.

  - Less reduction of $1,080,000 that will be deducted from the sales tax due to the BOE decision on the SW Jet Fuel case in the 16-17 FY. A total of $2.7 million will be deducted from the City's sales tax revenue over a two year time period as a result of the BOE's decision that these funds were not validly allocated to Fillmore. $2,034,440 of the amount to be repaid has or will be paid to the City by a Consultant and SW Jet Fuel.
- Franchises – Overall 5.2% increase
- Building Permits – 51 residential and 0 SF commercial
- Water and Sewer Rates – Proposed 3% increase for ½ year (due to timing of requirement to conduct a Proposition 218 to adopt new rates)
- Other – Maintain based on trends

Expenditures

- Salaries and Benefits – Maintain current staffing levels and anticipate an overall 2% increase in costs
- Public Employees Retirement System Plan – Added $439,000 to cover the required annual payment towards the $3.6 million owed for unfunded liability as determined by a CalPers actuarial valuation study. This includes both Miscellaneous and Safety employees and is needed to fully fund the City's pension plan.
- Liability Insurance and Worker's Compensation – Increased to $552,000 from $432,000, a $120,000 increase. This new amount comprises $325,000 due for the FY 2016-17 annual contribution and $226,000 owed from prior fiscal years, considered a retrospective adjustment. The City owes over $554,000 in retrospective adjustments and is paying this balance owed under a repayment plan. The repayment plan covers a six year time frame and will end in FY 2018/19. The next fiscal year the retrospective balance owed should drop to just over $379,000.
- Utilities – Average 1 – 3% increase
- Supplies and Services – Maintained and/or increased based on contractual agreements
  - Police Services contract with Ventura County increased 3.6%
  - Wastewater Reclamation Plant contract with American Water increased 2%
- Used $312,000 of the Sewer Development Impact Fee Fund to cover debt service in the Sewer Fund, an authorized use of these funds.
- Other – Maintained based on trends

BACKGROUND:

General Fund

The General Fund FY 2016-17 revenue budget is $7,918,007 and expense budget is the same at $7,918,007, a balanced budget.

The revenue budget incorporates permit revenue based on 51 new residential permits and no activity expected for non-residential development. This level of permit activity is estimated to generate $237,150 in permit revenue, very similar to the current fiscal year. Further property taxes have been increased by 8.6%, changing from $1,751,810 to $1,903,643. This takes into account the anticipated growth in new home and existing

home sales and consequent increase in taxes that will come from the purchase of these new and higher priced homes. Retail sales tax will experience a decrease due to the BOE decision on the SW Jet Fuel case discussed above.

The expense budget incorporates carry over projects from the current fiscal year of $194,000. These projects include the: 1) update to the charge for development impact fees, 2) Proposition 218 process that is required to update the water and sewer utility rates, 3) continuation of the update to the business park master plan, plus 4) update to the North Fillmore Specific Plan. Other additions include a General Fund transfer of $272,000 to cover expenses in the Recreation and Community Pool Funds that are not covered by ongoing revenue in those funds; and $320,000 is being added as a transfer to the General Fund Reserve to bring the balance of the reserves up to 20% of the General Fund expenditure budget. This will achieve one of the City Council goals. Further, the expense budget maintains the current service level for police services. Police services are provided by a contract with Ventura County and accounts for 49% of the total General Fund expense budget. This cost increased 3.7% and now equals $3.18 million.

Sewer Fund

The Sewer Fund revenue budget for FY 2016-17 is just over $6.7 million. The Sewer Development Impact Fee fund is incorporated into the budget with the plan to use $312,000 of these funds. Additionally, the 2016-17 Budget includes a proposed 3% rate increase for half of the year, which increase is anticipated to become effective January 1, 2017, after the City completes the process required by Proposition 218, and which is expected to change the rate from $92.29 per resident per month to $95.06/resident/month.

Expenditures in FY 2016-17 are budgeted at just under $6.6 million, and incorporates an increase of 2% in the Wastewater Reclamation Plant contract with American Water, which will equal $1.46 million. The expenditure budget also includes almost $440,000 for major equipment repairs and replacement items, such as the replacement of the membrane structure. The budget also includes increases associated with the increase in cost for utilities and personnel.

Water Fund

The Water Fund revenue budget for FY 2016-17 is just over $3.0 million, a reduction of about $400,000 from last fiscal year due to water conservation measures. Though conservation measures are required and needed to conserve water during a time of drought, this also causes the meter base revenues to drop and the Water Fund is experiencing a drop in revenues. However, the revenue account also incorporates a 3% increase in the rates for one half of the year as the water rate increases are being undertaken concurrently with the sewer rate increases, which as stated earlier, are progressing through a Proposition 218 process that is expected to be completed during the first half of FY 2016-17 and take effect close to January 1, 2017. The proposed monthly minimum bill for a residential unit is expected to change from the current rate of $37.99 to $39.13.

Expenditures for FY 2016-17 are also budgeted at close to $3.0 million. The proposed budget includes $80,000 to cover a new meter reader staff position. This position is needed to support the ongoing demands to read the water meters which is conducted each week for the almost 4,000 customers. Other cost increases include the cost to replace fire hydrants and update the water master plan. Further, additional cost increases include the cost for water delivery, utilities and personnel.

Water and Sewer Utility Rates
The following table compares the current minimum water and sewer bill to the proposed new rate, changing the minimum bill from $130.28 per month to $134.18, a $3.91 per month increase.

Utility Rates:	Current 2015-16	Proposed 2016-17
Water	$ 37.99	$ 39.13
Sewer	92.29	95.06
	$ 130.28	**$ 134.19**

Special Districts
The FY 2016-17 Special District budgets total $2.2 million in revenues to support the total expense budget of almost the same amount of $2.2 million. Revenues for the Landscape & Lighting and Storm Drain Districts are generated as property assessments that are levied on residents that reside and benefit from the district. On an annual basis, the assessments imposed on a district are evaluated and updated based on the estimated expenditures needed to operate and maintain the district. The updated assessments are limited to a maximum amount that can be charged and a comparison is made to ensure these limits are maintained.

Capital Projects/Improvements
Capital projects in FY 2016-17 were incorporated into the budget if funding was available to support the project and the total for all funds combined equal $2,149,400. The largest projects pertain 1) Improvements for Two Rivers Park with funding to come from a developer in lieu fee in the amount of $1,000,000, which is payable pursuant to a development agreement. The improvements to be made are currently under review and will be determined at a later date. 2) The Mountain View Signal project was budgeted for $300,000 and is a carry-over project that is scheduled to be completed in Fiscal Year 2016-17. 3) An Arterial and Major Collector project with $254,000 allocated in the budget will be funded by both a State Surface Transportation Local Program grant and the Street Fund. And finally, 4) The Design of Well #9 with $200,000 placed in the budget to cover this cost with funding to come from the Water Development Impact Fee Fund. Several smaller capital projects are also included in the budget and following is a summary of the projects

Capital Project List

Dept	Project Title	Budgeted Amount	Funding Source
Parks	Two Rivers Park Improvements	$ 1,000,000	Developer (Park DIF)
Streets	Mountain View Signal	300,000	Local Transportation and DIF's
Streets	Arterial and Major Collector Rehab	254,000	STPL Grant and TDA Fund
Streets	Pavement Management Plan	13,000	Transportation DIF
Public Works	Public Works – New Work Truck	55,000	Public Works Facilities DIF
Fire Protection	Capital Lease for Fire Truck	57,400	CDBG Grant
Water Delivery	Well #8 Rehabilitation	35,000	Water Replacement
Water Delivery	Well #9 Design	200,000	Water DIF
Water Delivery	SCADA System Replacement	35,000	Water Replacement
Water Service	New Fire Hydrants	50,000	Water Replacement
Water Delivery	Central Ave Water Line Replacement	75,000	Water Replacement
Water Delivery	Fifth Ave Water Line Replacement	75,000	Water Replacement
	Total	**$ 2,149,400**	

Summary of Funds

The following table is a summary of the Proposed FY 2016-17 Budget by Fund Type. The total revenue budget for City funds combined is $25.7 million with expenditures slightly less at $25.3 million. The Successor Agency budget is even at almost $2.0 million. The overall total for all funds combined is $27.6 million and expenditures total $27.3 million.

FY 2016-17 Budget Summary for City Funds

Fund Type	Estimated Beginning Fund Balance	FY 2016-17 Revenue Budget	FY 2016-17 Expense Budget	FY 2016-17 Net Increase (Decrease)	FY 2016-17 Estimated Ending Fund Balance
Operating Funds – General/Enterprise and Special Revenue	$ 7,832,025	$ 19,061,208	$ 19,359,600	$ (298,392)	$ 6,940,699
Special Districts	2,651,913	2,169,956	2,192,377	(22,421)	2,629,492
Development Impact Fees	1,955,776	655,576	730,536	(74,960)	1,880,816
Capital Projects	1,157,627	2,092,000	2,092,000	0	1,157,627
Grants/Other	673,195	655,844	745,800	(89,956)	583,239
Replacement/Reserves	5,862,212	1,043,650	270,000	773,950	6,635,862
Total City Funds	**$ 20,132,748**	**$ 25,678,234**	**$ 25,390,313**	**$ 287,921**	**$ 19,827,734**

Redevelopment Successor Agency

The FY 2016-17 Redevelopment Successor Agency Budget is $1.97 million and continues the State-mandated practice of ending the redevelopment activity in California. Funds are budgeted for recognized obligations approved by the Successor Agency Board (City Council), the multi-agency Oversight Board, and the State Department of Finance. Those recognized obligations include debt service on tax allocation bonds and the maintenance of properties formerly acquired with redevelopment funds.

FY 2016-17 Budget Summary for Successor Agency Fund

Fund Type	Estimated Beginning Fund Balance	FY 2015-16 Revenue Budget	FY 2015-16 Expense Budget	FY 2015-16 Net Increase (Decrease	FY 2015-16 Estimated Ending Fund Balance
Total Successor Agency Funds	**$1,562,335**	**$1,969,675**	**$1,969,675**	**$ 0**	**$1,562,335**

FY 2016-17 Total Budget Summary

FY 2016-17 Total Budget Summary					
Fund Type	Estimated Beginning Fund Balance	FY 2016-17 Revenue Budget	FY 2016-17 Expense Budget	Net Increase (Decrease) in Budget	Estimated Ending Fund Balance
Total All Funds	**$21,695,082**	**$27,647,909**	**$27,359,987**	**$ 287,921**	**$21,390,069**

Other Areas to Review
Areas of the budget the City plans to continue to review entail the City's ability to manage and control the cost for Police Services, accounting for 43% of the total General Fund budget. The City contracts with Ventura County for police services, and though this is a critical function, costs can rise much faster than anticipated.

Another area of concern is the rate charged for sewer services. The current proposed rate is $95.00 per month per household which is much higher than the rates charged by most other comparable cities. The need to increase rates to meet inflationary cost and debt coverage continues to be a challenge. However, in an effort to reduce the cost for debt service, the City plans to refinance the Water Recycling Bonds in the near future if doing so can generate a noticeable savings for the City's customers.

FISCAL IMPACT:
The overall budget for the City and Successor Agency combined is a budget where revenues are sufficient to cover the proposed expenditures. The total expenditure budget for all funds combined is $27,647,909 and the total revenue budget for all funds combined is $27,359,987.

CITY COUNCIL GOAL:
This will meet the City Council Goal to adopt and maintain a balanced budget and maintain a 20% reserve in the General Fund Reserve Fund

RECOMMENDATION:
1. Adopt the attached resolutions to: (A) approve the City of Fillmore FY 2016-17 Recommended Budget as the Adopted Budget and the Budget Management Guidelines and (B) approve the Successor Agency for the City of Fillmore Redevelopment Agency FY 2016-17 Recommended Budget.

Alternatives
2. Adopt the attached resolutions for the City of Fillmore and Successor Agency for the City of Fillmore approving the FY 2016-17 Recommended Budgets as the Adopted Budgets and Budget Management Guidelines with changes.

3. Do not adopt the attached resolutions for the City of Fillmore and Successor Agency for the City of Fillmore approving the FY 2016-17 Recommended Budgets as the Adopted Budgets and Budget Management Guidelines.

4. Provide other direction to staff.

ATTACHMENTS

Attachment 1: Budget Summary for the Recommended FY 2016-17 Budget
Attachment 2: City Resolution No. 16-3537
Attachment 3: Successor Agency Resolution No. 16-1

RESOLUTION NO. 16-3531

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FILLMORE, CALIFORNIA, SETTING THE APPROPRIATIONS LIMIT FOR THE FISCAL YEAR ENDING JUNE 30, 2017

WHEREAS, the Gann Initiative or Proposition 4, also known as Article XIIIB of the Constitution of the State of California, was approved by the people; and

WHEREAS, Article XIIIB mandates an annual appropriations limit on various agencies of government, including the City of Fillmore; and

WHEREAS, that limit has been calculated by the Finance Department of the City of Fillmore as required by State law and using guidelines provided by the League of California Cities; and

WHEREAS, the City Council of the City of Fillmore desires to formally adopt that appropriations limit for Fiscal Year 2016-17 for the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FILLMORE, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. That, in accordance with Article XIIIB of the Constitution of the State of California, the appropriations limit for the City of Fillmore for Fiscal Year 2016-17 is declared to be $ 13,052,794 as described in Exhibit "A" attached hereto and incorporated herein, and the appropriation subject to the limit is $ 8,268,703.

PASSED, APPROVED AND ADOPTED this 14th day of June, 2016.

Diane McCall, Mayor

~~Nancy Meyer,~~ City Clerk
Deputy

APPROVED AS TO FORM:

Tiffany J. Israel, City Attorney

CITY OF FILLMORE
APPROPRIATIONS LIMIT
Exhibit A

I.	**Appropriation Limit:**		
	FY 2015-16 Adopted Limit		$ 12,290,486
	Growth/Change Factor:		
	California Per Capita Income Change	1.0537	
	Change in Population (a)	1.0079	
	Total Annual Adjustment		1.0620242
	City's FY 2015-2016 Appropriation Limit		**$ 13,052,794**
II.	**Appropriations Subject to Limit:**		
	FY 2016-2017 Revenues (All Funds Subject to Limit)		$8,268,703
	Less: Appropriation from Reserves		0
	Less: Non-Tax Proceeds		(2,626,057)
	Total City Appropriations Subject to Limit		$5,648,646
III.	**Amount Under/(Over) Limit (I - II)**		**$7,404,148**

(a) Change in population and per capita income change is provided by the State of California Department of Finance.

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2016

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit
The California Revenue and Taxation Code, section 2227, requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2016, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2016-17. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2016-17 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts
Some special districts must establish an annual appropriations limit. The Revenue and Taxation Code, section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code and the California Constitution can be accessed at the following website: http://leginfo.legislature.ca.gov/faces/codes.xhtml.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification
The population certification program applies only to cities and counties. Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2016.**

Please Note: Prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

AMY COSTA
Chief Deputy Director

Attachment

Attachment A

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2016-17 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2016-17	5.37

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2016-17 appropriation limit.

2016-17:

Per Capita Cost of Living Change = 5.37 percent
Population Change = 0.90 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.37 + 100}{100} = 1.0537$

Population converted to a ratio: $\frac{0.90 + 100}{100} = 1.0090$

Calculation of factor for FY 2016-17:

$1.0537 \times 1.0090 = 1.0632$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016 and Total Population, January 1, 2016

County City	Percent Change 2015-2016	-- Population Minus Exclusions -- 1-1-15	 1-1-16	Total Population 1-1-2016
Ventura				
Camarillo	1.54	68,861	69,924	69,924
Fillmore	0.79	15,407	15,529	15,529
Moorpark	1.81	36,064	36,715	36,715
Ojai	0.36	7,450	7,477	7,477
Oxnard	0.98	204,998	206,997	206,997
Port Hueneme	0.89	20,440	20,622	22,702
San Buenaventura	0.48	107,977	108,497	108,557
Santa Paula	0.22	30,664	30,752	30,752
Simi Valley	0.26	126,843	127,167	127,167
Thousand Oaks	0.36	131,885	132,365	132,365
Unincorporated	0.52	95,595	96,094	96,323
County Total	0.70	846,204	852,139	856,508

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

CITY OF FILLMORE)
COUNTY OF VENTURA)§
STATE OF CALIFORNIA)

I, Diana Impeartrice, Deputy City Clerk of the City of Fillmore, California, do hereby certify that the foregoing Resolution No. 16-3531 was duly passed and adopted by the City Council of the City of Fillmore at the adjourned regular meeting thereof, held on the 14th day of June, 2016, and was signed by the Mayor of said City, and that the same was passed and adopted by the following vote:

AYES: McCALL, BROGGIE, TUCKER, NEAL, MINJARES
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

DIANA IMPEARTRICE, Deputy City Clerk

CITY OF FILLMORE
CENTRAL PARK PLAZA
250 Central Avenue
Fillmore, California 93015-1907
(805) 524-3701 • FAX (805) 524-5707

TO: Mayor and City Council

DATE: June 14, 2016

FROM: Gaylynn Brien, Finance Director

SUBJECT: CONSIDERATION AND ADOPTION OF CITY RESOLUTION 16-3531 SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2016-17

REQUEST

City staff recommends that the City Council adopt Resolution Number 16-3531 to set the appropriations Limit for Fiscal Year 2016-17.

DISCUSSION

Each year the City must authorize both inflation and population factors to calculate its spending limitation amount. The inflation factors for FY 2016-17 are the California per capita cost of living ratio of 1.0537 and the population factor using the City of Fillmore population and growth percentage change converted to a ratio is 1.0079. Resolution 16-3531 establishes the Appropriation Limit for FY 2016-17 and, based on the calculation, the City will be approximately $ 7.4 million under the limit.

Article XIIIB of the California Constitution as enacted by Proposition 4, the Gann Initiative of 1979, mandates a limit on the amount of proceeds from taxes that cities and other government agencies within California can receive and spend each fiscal year. The intent of this law is to limit government spending by putting a cap on the total tax proceeds that can be appropriated each year. State legislation requires the City to annually adopt a spending limit for each fiscal year. This limit can be re-established by a recorded vote of the Council throughout the fiscal year if deemed necessary. The calculation factors can only be revised annually. Any challenge to the declared amount must be brought within 45 days of its adoption.

The original legislation, Article XIIIB was further modified by Proposition 111 and SB 88 as approved by California voters in June of 1990. Proposition 111 allows cities more flexibility in selecting certain inflation and population factors to calculate the Gann limit. The limit varies for each agency and can change each year. When a city's proceeds of taxes (less statutory exclusions) exceed the legal limit, excess tax revenue must be returned to the State or citizens via a process of refunds, rebates, or other means that may be determined at that time. The City is currently at 43% of its limit. As a result, the

appropriations limit is not expected to present a restraint on current or future budget deliberations.

The basis for the calculation is the amount of tax proceeds that were authorized to be spent in FY 1978/79 including modifications for inflationary and population changes in each subsequent year. The attached schedules provide detailed information on the City's expenditure limit calculation. The calculation indicates the City will again be significantly below its spending limit by approximately $ 7.4 million based upon the recommended FY 2016-17 budget.

The City's appropriations Proposition 4 spending limit of $ 13.05 million for FY 16-17 is approximately $762,000 higher than the FY 15-16 limit of $12.29 million. Any future amendments to the adopted appropriations from proceeds of taxes will be subject to the limit and will be calculated accordingly.

As required in Article XIIIB, the City Council must authorize both inflation and population factors for calculating the spending limitation amount. The available options are:

(1) Inflation Factors:
a. California per capita income

(2) Population Factors:
a. City population growth, or
b. County population growth

Staff recommends the combination of factors that result in the City's ability to retain the greatest flexibility under the spending limitation. The two factors that accomplish this objective for the FY 16-17 limit are the California per capita income and the City of Fillmore population growth. By selecting the recommended combination of factors, the City reserves the highest level of management discretion for future appropriations. This helps to ensure that in years with major street improvements or other needed capital improvements, it would be highly unlikely for the City to approach or reach its Gann limit.

FISCAL IMPACT

There is no specific fiscal impact as a result of this action Upon acceptance of this year's spending limitation, the City will be approximately $ 7.4 million below its limit for FY 16-17

CITY COUNCIL GOAL

This does not address one of the City Council's goals.

RECOMMENDATION

1. Approve Resolution 16-3531 to set the appropriations limit for FY 2016-17.

ATTACHMENTS

Attachment 1: Resolution 16-3531
Attachment 2: Department of Finance Price and Population Information