



City of Fillmore

ANNUAL

BUDGET

FISCAL YEAR 2015-16

California Society of Municipal Finance Officers

Certificate of Award

***Excellence
Fiscal Year 2014-2015***

Presented to the

City of Fillmore

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

February 8, 2015

Pamela Arends-King

***Pamela Arends-King
CSMFO President***

Michael Gomez

***Michael Gomez, Chair
Professional Standards and
Recognition Committee***



Dedicated Excellence in Municipal Financial Reporting

CITY OF FILLMORE • FISCAL YEAR 2015-16 BUDGET

TABLE OF CONTENTS

CITY MANAGER'S OVERVIEW	i
RESOLUTION	1
SUMMARY FINANCIAL DATA	8
GENERAL FUND	19
CHANGES IN GENERAL FUND BALANCE.....	20
GENERAL FUND REVENUES.....	22
GENERAL FUND EXPENDITURES.....	29
CITY ADMINISTRATION.....	36
CITY ATTORNEY.....	43
FINANCE DEPARTMENT	45
COMMUNITY SERVICES DEPARTMENT.....	49
PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT	53
BUILDING DEPARTMENT	57
PUBLIC WORKS DEPARTMENT	61
POLICE SERVICES DEPARTMENT.....	66
FIRE PROTECTION DEPARTMENT	69
SPECIAL REVENUE FUNDS.....	74
ENTERPRISE FUNDS	100
CAPITAL PROJECT FUNDS.....	113
RESERVE FUNDS	117
SPECIAL ASSESSMENT FUNDS.....	122
DEBT SERVICE FUNDS	128
SUCCESSOR REDEVELOPMENT AGENCY FUNDS.....	131
SUPPLEMENTAL INFORMATION	135
INDEX.....	177



CITY OF FILLMORE

CENTRAL PARK PLAZA

250 Central Avenue

Fillmore, California 93015-1907

(805) 524-3701 • FAX (805) 524-5707

July 1, 2015

Members of the City Council:

It is my pleasure to present the adopted FY 2015-16 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

Fillmore's financial situation deteriorated significantly between 2008 and 2013 due to the combined impact of the Great Recession, State legislation that dissolved the City's redevelopment agency, and a sales tax dispute that resulted in the Board of Equalization withholding more than four years of sales tax revenue due to issues surrounding two sales tax sharing agreements. Those combined factors resulted in a significant reduction in spending, staffing, and services to the public due to lost tax revenue, a near cessation of land development activity, and the absence of redevelopment tax increment funds used to address blight, fund much needed infrastructure improvements.

The FY 2015-16 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 most of the withheld sales tax from the Board of Equalization in October 2013, and the balance of withheld funds was received in FY 2014-15. From a land development standpoint, an increase in residential development is projected during the next five years, which will result in improved property tax revenue and significantly improved 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%-15%. The budget contains detailed information regarding staff's projection of economic activity during the forthcoming five years.

While the FY 2015-16 General Fund budget is balanced, Fillmore must generate additional revenues in order to further improve the level of services to the public. The additional revenues are needed to restore staffing levels of earlier years and for technology improvements to 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.

With regard to staffing, 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.

GENERAL FUND

FY 2014-15 Estimated Actual Revenues and Expenditures

FY 2014-15 General Fund revenues are projected to reach \$7,261,045, which is \$682,661 (10.4% higher than budgeted revenues of \$6,578,384. Excluding one-time receipt of prior year sales tax, the projected amount exceeds the budget by \$69,096 (1.1%).

General Fund expenditures for FY 2014-15 are estimated at \$8,236,999, which is \$702,654 (7.9%) less than budgeted expenditures of \$8,939,853. Of that amount, \$230,000 represents budgeted funds for replacement of a Fire Department rescue vehicle project that was deferred when grant funding that will be available in FY 2015-16 was identified.

FY 2014-15 General Fund Balance

The General Fund Balance, which was negative at the end of FY 2012-13, is expected to be \$1,694,200 as of June 30, 2015 (end of FY 2014-15). Of this amount, \$14,639 would be reserved for prepaid items. The unassigned balance of \$1,679,561, if realized, would be set aside as a reserve for responses to catastrophic events such as fires, floods, earthquakes, etc.

FY 2015-16 Revenues

FY 2015-16 General Fund revenues are budgeted at \$6,556,647. That amount is \$21,737 (0.3%) less than FY 2014-15 revenue budget that contained \$635,000 of prior year sales tax revenues. Increases in revenues from other revenue sources, primarily land development-related activities, are expected to offset the impact of those one-time sales tax funds.

FY 2015-16 Expenditures

The FY 2015-16 General Fund expenditure budget is \$6,556,641. This amount is \$2,383,012 (26.7%) less than the FY 2014-15 expenditure budget. The decrease represents FY 2014-15 one-time expenditures in the amount of \$2,400,000, funded from prior year sales tax receipts. These funds were appropriated in consideration of the City Council's desire to begin to restore staffing reductions, programs, and activities that were reduced or eliminated during past years due to the City's eroding financial circumstances.

FY 2015-16 Fund Balance

Based on the revenue and expenditure amounts contained in the FY 2015-16 Annual Budget, the June 30, 2016 (end of FY 2015-16) General Fund Balance is projected to increase by \$6 and will total \$1,694,206.

ACCOMPLISHMENTS

In its efforts to recover from severe financial challenges in recent years, the City was successfully implemented numerous significant events and projects during FY 2014-15. 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 resulted in an 8 a 24.4% reduction in part I crimes, defined as serious felonies, in 2013. Additionally, the Sheriff's Office maintained a 5.5 minute response time for emergency calls for service and a 10.9 minute response time for non-emergency calls;
- **Maintained a less than five minute response time** for fire and paramedic service calls for 90% of incidents.

SEWER FUND

Sewer Fund Revenues for FY 2014-15 are estimated at \$6,202,012, which is \$508,766 (7.6%) below the budget. This negative variance results from a decision to not transfer \$500,000 of Sewer Rate Stabilization funds due to the improved financial condition of the Sewer Fund. Expenditures estimated at 5,914,531 are expected to be \$387,228 (6.4%) below the budget.

FY 2015-16 budgeted revenues are projected to increase by \$137,773 (2.2%) from FY 2014-15 estimated revenues of \$6,202,012. FY 2015-16 budgeted expenditures are projected to increase by \$435,268 (7.4%) due to an increased \$501,463 allocation for wastewater treatment plant improvements and collection system repairs, some of which were funded in the prior year but not completed. FY 2015-16 Sewer Fund budgeted expenditures exceed budgeted revenues by \$10,014.

The sewer system consolidated fund balance for June 30, 2016 is projected to be \$20,912,152. The consolidated fund balance is comprised of the Sewer Fund, the Sewer Development Impact Fees Fund, and the Sewer Rate Stabilization Fund.

WATER FUND

Water Fund revenues for FY 2014-15 are estimated to be \$3,382,489, which is \$348,135 (9.4%) below the budget due to water conservation efforts by City residents and business enterprises. Expenditures are estimated to be \$2,664,968, which is \$388,705 (14.6%) below the budgeted amount of \$3,053,673.

FY 2015-16 budgeted revenues of \$3,414,220 are projected to increase by \$131,731 (4.0%) from the FY 2014-15 estimate, primarily resulting from a 3.0% rate increase. FY 2015-16 budgeted expenditures of \$3,113,698 represent an increase of \$448,730 (16.8%) from the FY 2014-15 estimate. The increase results from a modest salary increase granted to all employees in FY 2015-16 and the re-budgeting of deferred maintenance funds for activities that were not completed during FY 2014-15. FY 2015-16 Water Fund budgeted revenues exceed budgeted expenditures by \$300,522. These earnings are used to maintain a cash reserve to provide funding for upcoming capital projects needed to maintain and expand the City's potable water pumping, storage, and distribution system.

The water system consolidated fund balance for June 30, 2016 is projected to be \$6,739,332. The consolidated fund balance is comprised of the Water Fund, a Replacement Reserve Fund, and a Water Development Impact Fees Fund.

CAPITAL IMPROVEMENTS

The City publishes a five-year Capital Improvement Program (CIP) separate from its operating budget. The level of capital improvement projects proposed in the Fiscal Year 2015-16 Annual Budget continues to reflect support by the City Council toward improvement of the City's infrastructure and other capital assets. For FY 2015-16 the CIP contains funding in the amount of \$1,743,274 for the following high priority projects:

- Repave the parking lot at the City's Fire Department/Public Works Yard;
- Repair and refurbishment of two City-owned fountains;

- Tot lot improvements at a recently completed community park;
- Personal computer replacements, meeting broadcast equipment replacement, an upgrade to the City's telephone system, and computer network improvements;
- Final lease-purchase payment for a replacement fire engine;
- Purchase of a replacement Fire Department rescue vehicle;
- Water pumping, storage, and distribution system equipment;
- Improvements at the City's Water Reclamation Plant.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with revenues being recorded when measurable and available to finance expenditures of the current fiscal year, and expenditures recorded when the services or goods are received and liabilities incurred.

The City budget is prepared on a basis consistent with generally accepted accounting principles. Appropriations lapse at year-end for all funds, with the exception of Capital Projects Funds, which have project-length budgets. Budgets are not adopted for the City's Agency Funds (deposits held by the City in a trustee capacity). The City has no general obligation debt.

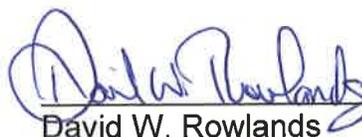
Expenditures are budgeted at the line-item level according to fund and operational area. Overall budgetary control, however, is exercised at the fund level, except for the City's General Fund, where control is exercised at the department level. The City Council has the legal authority to amend the budget at any time during the fiscal year. The City Manager is also authorized to make administrative amendments to the budget, provided the amendments do not have a significant policy impact or affect budgeted year-end fund balances.

Comprehensive financial reviews are prepared and submitted to the City Council at mid-year of each fiscal year and are reviewed publicly at regularly scheduled City Council meetings. Interim financial reports are available to staff and the general public upon request.

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
City Manager

**CITY COUNCIL
RESOLUTION NO. 15-3475**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
FILLMORE APPROVING THE FY 2015-16 BUDGET AND
ADOPTING BUDGET MANAGEMENT GUIDELINES FOR FY
2015-16**

WHEREAS, the City Manager has submitted the 2015-16 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 2015-16 Recommended Budget at its regular City Council meetings on May 12, 2015 and May 26, 2015; 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 2015-16; 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:

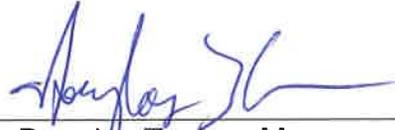
SECTION 1. The FY 2015-16 Recommended Budget, as updated per any requests made by the City Council, is hereby approved and will be referred to as the FY 2015-16 Approved Budget.

SECTION 2. The FY 2015-16 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 9th day of June 2015.



Douglas Tucker, Mayor

APPROVED AS TO FORM:



TIFFANY ISRAEL, City Attorney

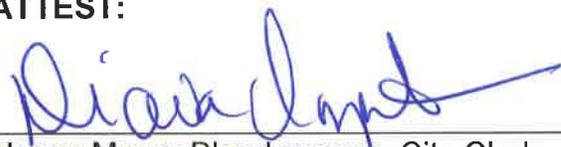
AYES: TUCKER, MCCALL, BROGGIE, ~~MINJARES~~, NEAL

NOES: NONE

ABSTAIN: MINJARES

ABSENT: NONE

ATTEST:



Nancy Meyer-Blendermann, City Clerk
DIANA IMPEARTRICE, DEPUTY

1
2 CITY OF FILLMORE)
3 COUNTY OF VENTURA)§
4 STATE OF CALIFORNIA)

5 I, Diana Impeartrice, Deputy City Clerk of the City of Fillmore, California, do hereby
6 certify that the foregoing Resolution No. 15-3475 was duly passed and adopted by the
7 City Council of the City of Fillmore at the adjourned regular meeting thereof, held on the
8 9th day of June, 2015, and was signed by the Mayor of said City, and that the same was
9 passed and adopted by the following vote:

10 AYES: TUCKER, McCALL, BROGGIE, NEAL

11 NOES: NONE

12 ABSENT: NONE

13 ABSTAIN: MINJARES

14 
15 DIANA IMPEARTRICE, Deputy City Clerk

BUDGET MANAGEMENT GUIDELINES

SECTION 1. SCOPE

These guidelines define the authority and responsibilities the City Council and City Manager in implementing the FY 2015-16 Approved Budget of the City of Fillmore

SECTION 2. DEFINITIONS

- 2.1 "Recommended Budget" is defined as the budget document submitted to the City Council for review and approval for the 2015-16 fiscal year.
- 2.2 "Approved Budget" is defined as the budget adopted by the City Council in May or June 2015 for FY 2015-16, 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 2014-15, to adjust FY 2015-16 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, 2015, 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, 2015 are hereby continued.

SECTION 9. CAPITAL IMPROVEMENTS

- 9.1 All multi-year capital improvement projects not completed as of June 30, 2015 shall be continued into the 2015-16 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, 2015 shall be continued in the 2015-16 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, 2015. 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.

**SUMMARY
FINANCIAL
DATA**

PROJECTED FUND BALANCES

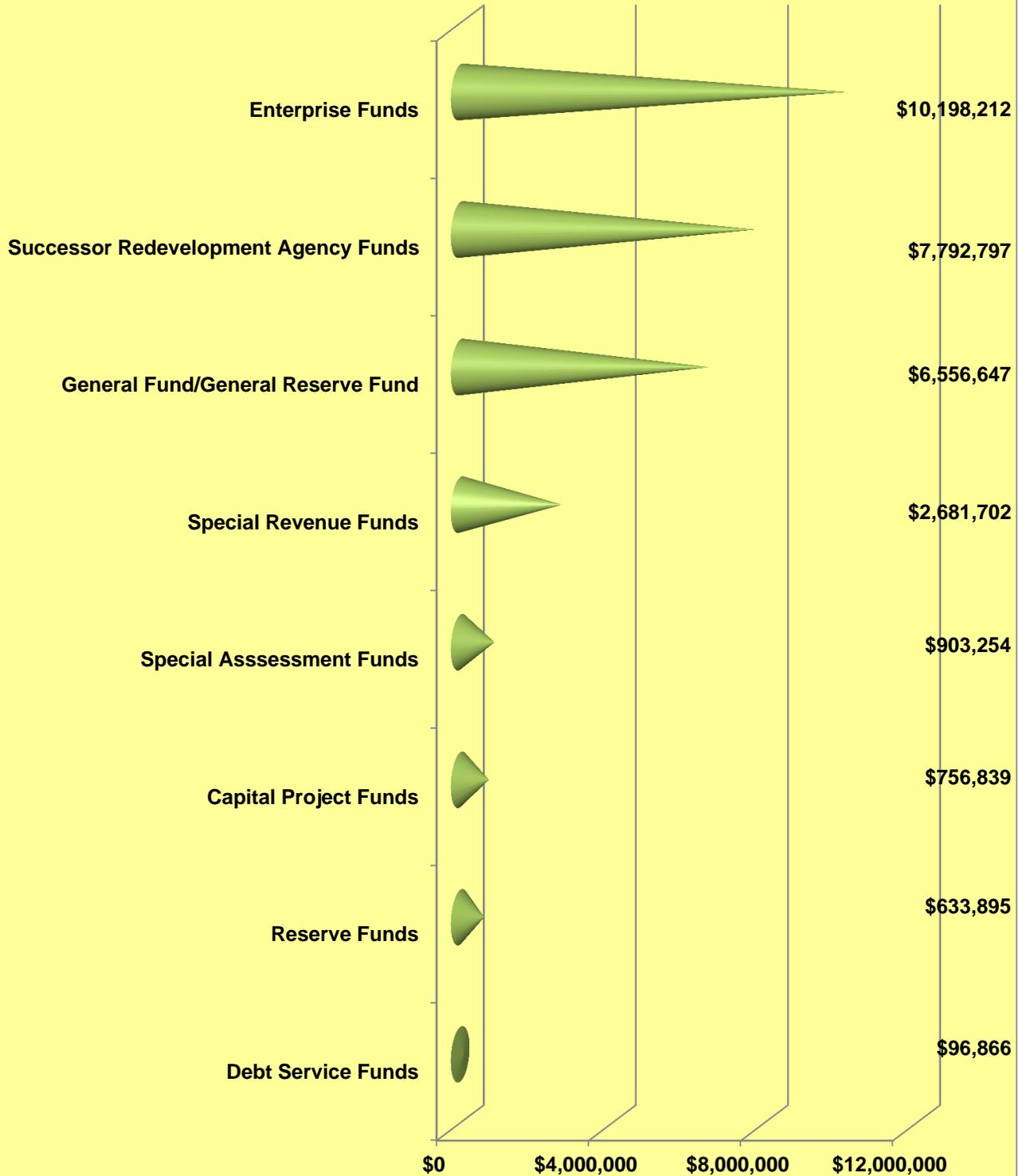
Fund Number - Fund Name	6/30/2015 Projected Fund Bal	FY 2015-16 Budgeted Revenue	FY 2015-16 Budgeted Expend	6/30/2016 Projected Fund Bal
GENERAL				
101 - General Fund	\$1,694,200	\$6,556,647	\$6,556,641	\$1,694,206
506 - General Fund Reserve	1,332,858	0	0	1,332,858
Subtotal	3,027,058	6,556,647	6,556,641	3,027,064
SPECIAL REVENUE				
202 - Public Education in Government	33,567	6,900	41,720	(1,253)
203 - Gasoline Tax	516,212	414,690	541,544	389,358
204 - Local Transportation	390,806	100,000	190,064	300,742
206 - Lighting & Landscape Assessment	(23,093)	330,244	392,847	(85,696)
207 - Storm Drains Assessment	(130,249)	263,593	263,593	(130,249)
208 - Community Dev Block Grant	(60,803)	238,000	238,000	(60,803)
210 - Public Transit	(12,009)	420,000	420,000	(12,009)
211 - Bike Path	(12,220)	4,875	32,811	(40,156)
212 - Solid Waste	134,998	104,764	109,471	130,291
231 - Affordable Housing	6,620	14,500	2,200	18,920
401 - Fire Substation Development Impact	42,680	0	40,000	2,680
402 - Public Facilities Development Impact	279,294	120,600	0	399,894
403 - Transportation Development Impact	66,055	94,095	624,000	(463,850)
404 - Parkland Development Impact	529,854	0	62,839	467,015
405 - Water Development Impact	(93,105)	281,557	0	188,452
406 - Sewer Development Impact	402,929	3,409	312,536	93,802
407 - Storm Drain Development Impact	615,545	77,232	0	692,777
701 - Veterans Memorial District	176,988	162,830	224,261	115,557
702 - National Pollutants Discharge Elim	(16,606)	44,413	38,124	(10,317)
Subtotal	2,847,463	2,681,702	3,534,010	1,995,155
ENTERPRISE				
301 - Sewer (1)	19,806,117	6,339,785	6,349,799	19,796,103
302 - Water (1)	5,129,558	3,414,220	3,113,698	5,430,080
303 - Town Theater (1)	16,044	4,980	24,244	(3,220)
304 - Recreation	(93,943)	293,519	308,120	(108,544)
305 - Community Aquatics Center	(115,712)	145,708	216,088	(186,092)
Subtotal	24,742,064	10,198,212	10,011,949	24,928,327
CAPITAL PROJECT				
464 - Two Rivers Park Improvements	256,068	62,839	62,839	256,068
467 - Street Improvements	431,528	694,000	624,000	501,528
490 - Public Buildings Improvements	391,593	0	205,516	186,077
Subtotal	\$1,079,189	\$756,839	\$892,355	\$943,673

(1) Budgeted Expend column excludes non-cash items that are not contained in the budget (e.g. depreciation).

PROJECTED FUND BALANCES (CONT'D)

Fund Number - Fund Name	6/30/2015 Projected Fund Bal	FY 2015-16 Budgeted Revenue	FY 2015-16 Budgeted Expend	6/30/2016 Projected Fund Bal
RESERVE FUNDS				
504 - Water Replacement	\$1,120,800	\$500,000	\$500,000	\$1,120,800
508 - Sewer Rate Stabilization	1,022,247	0	0	1,022,247
509 - Levee Reserve	220,407	133,895	0	354,302
Subtotal	2,363,454	633,895	500,000	2,497,349
SPECIAL ASSESSMENT				
803 - Community Facilities District #1	503,429	199,775	197,970	505,234
804 - Community Facilities District #2	107,165	76,315	80,073	103,407
806 - Community Facilities District #3	543,875	184,524	186,284	542,115
809 - Community Facilities District #5	474,933	230,000	320,756	384,177
811 - Community Facilities District #6	(149,781)	212,640	212,161	(149,302)
Subtotal	1,479,621	903,254	997,244	1,385,631
DEBT SERVICE				
805 - Wastewater Treatment Plant Loan	752	0	0	752
808 - Capital Leases	121	96,866	96,863	124
Subtotal	873	96,866	96,863	876
SUCCESSOR REDEVELOPMENT AGCY				
932 - Successor Agency Operations	(34,017,639)	4,049,169	4,049,169	(34,017,639)
936 - Successor Agency Debt Service	3,817	3,743,628	3,743,628	3,817
Subtotal	(34,013,822)	7,792,797	7,792,797	(34,013,822)
Citywide Total	\$1,525,901	\$29,620,212	\$30,381,859	\$764,254

**FY 2015-16 Revenue Budget
By Fund Type
\$29,620,212**



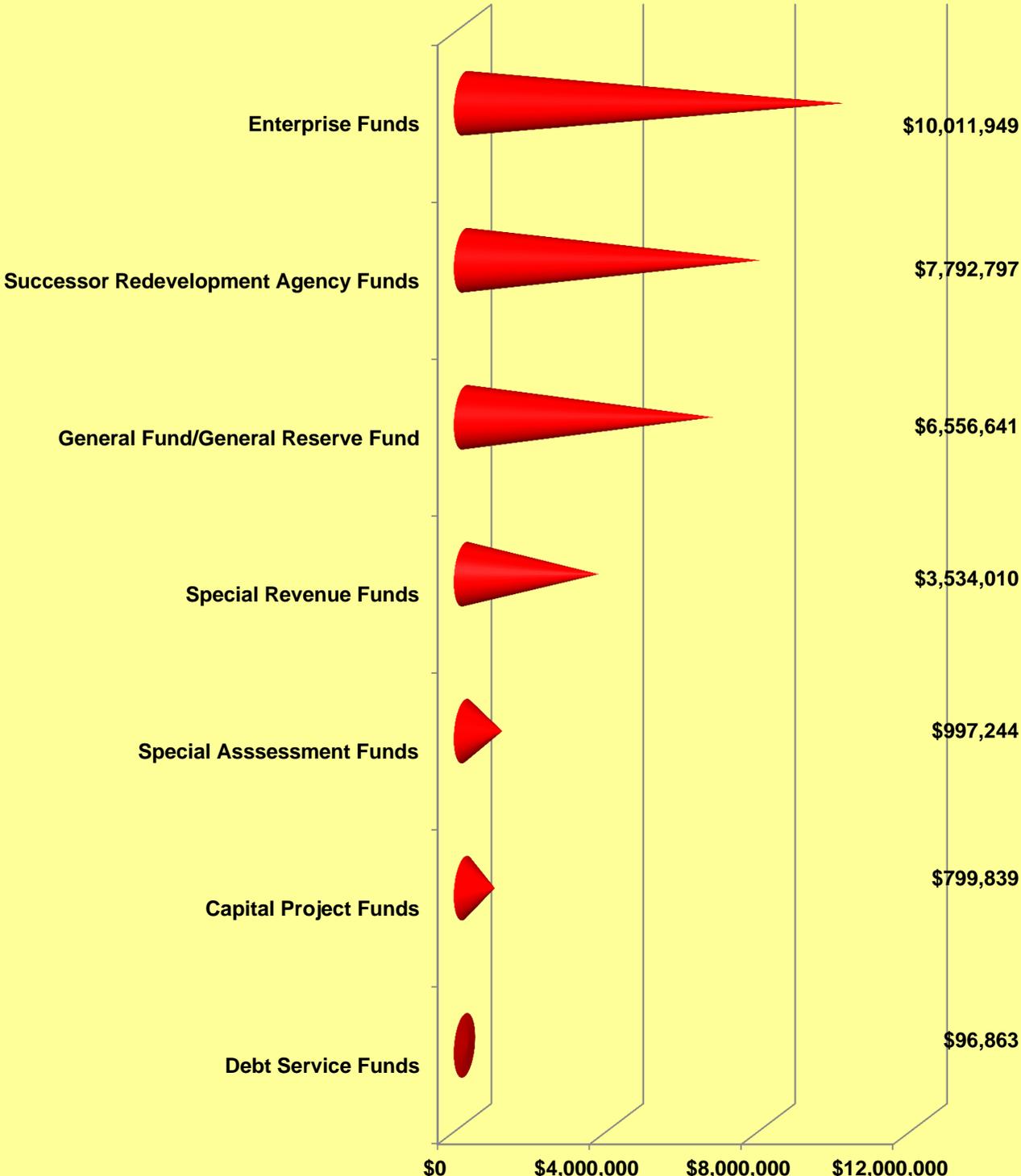
REVENUE SUMMARY BY FUND
(Including Transfers and Reimbursements from Other Funds)

Fund Number - Fund Name	ACTUAL 2013-14	ESTIMATE 2014-15	BUDGET 2015-16
GENERAL			
101 - General Fund	\$8,655,316	\$7,261,045	\$6,556,647
506 - General Fund Reserve	0	1,200,000	0
Subtotal	8,655,316	8,461,045	6,556,647
SPECIAL REVENUE			
202 - Public Education in Government	10,663	7,646	6,900
203 - Gasoline Tax	501,480	415,178	414,690
204 - Local Transportation	190,448	103,164	100,000
206 - Lighting & Landscape Assessment	269,856	310,169	330,244
207 - Storm Drains Assessment	221,940	235,583	263,593
208 - Community Development Block Grant	88,448	3,017	238,000
210 - Public Transit	423,340	16,967	420,000
211 - Bike Path	4,340	51	4,875
212 - Solid Waste	93,266	90,023	104,764
231 - Affordable Housing	16,494	49,560	14,500
401 - Fire Substation Development Impact	4,709	9,184	0
402 - Public Facilities Development Impact	49,785	110,043	120,600
403 - Transportation Development Impact	54,256	165,690	94,095
404 - Parkland Development Impact	114,477	265,083	0
405 - Water Development Impact	105,468	339,197	281,557
406 - Sewer Development Impact	240,584	638,015	3,409
407 - Storm Drain Development Impact	76,643	281,148	77,232
701 - Veterans Memorial District	201,220	140,454	162,830
702 - National Pollutants Discharge Elimination	36,336	50,226	44,413
Subtotal	2,703,753	3,230,398	2,681,702
ENTERPRISE			
301 - Sewer	6,516,355	6,202,012	6,339,785
302 - Water	3,552,776	3,382,489	3,414,220
303 - Town Theater	0	25,568	4,980
304 - Recreation	187,468	232,148	293,519
305 - Community Aquatics Center	102,812	297,724	145,708
Subtotal	10,359,411	10,139,941	10,198,212
CAPITAL PROJECT			
464 - Two Rivers Park Improvements	0	0	62,839
467 - Street Improvements	0	586,740	694,000
490 - Public Buildings Improvements	35,000	0	0
Subtotal	35,000	586,740	756,839
RESERVE FUNDS			
504 - Water Replacement	100,000	500,000	500,000
508 - Sewer Rate Stabilization	5,354	2,302	0
509 - Levee Reserves	290,410	135,463	133,895
Subtotal	\$395,764	\$637,765	\$633,895

REVENUE SUMMARY BY FUND (CONT'D)
(Including Transfers and Reimbursements from Other Funds)

Fund Number - Fund Name	ACTUAL 2013-14	ESTIMATE 2014-15	BUDGET 2015-16
SPECIAL ASSESSMENT			
803 - Community Facilities District #1	\$397,967	\$164,928	\$199,775
804 - Community Facilities District #2	78,310	80,745	76,315
806 - Community Facilities District #3	188,085	186,775	184,524
809 - Community Facilities District #5	229,969	324,869	230,000
811 - Community Facilities District #6	106,643	119	212,640
Subtotal	1,000,974	757,436	903,254
DEBT SERVICE			
805 - Wastewater Treatment Plant Loan	93,945	94,697	0
808 - Capital Leases	96,865	96,985	96,866
Subtotal	190,810	191,682	96,866
SUCCESSOR REDEVELOPMENT AGENCY			
932 - Successor Agency Operations	3,914,073	3,752,833	4,049,169
936 - Successor Agency Debt Service	3,559,904	3,653,839	3,743,628
Subtotal	7,473,977	7,406,672	7,792,797
Citywide Total	\$30,815,005	\$31,411,680	\$29,620,212

**FY 2015-16 Expenditure Budget
By Fund Type
\$29,789,343**



EXPENDITURE SUMMARY BY FUND
(Including Transfers and Reimbursements to Other Funds)

Fund Number - Fund Name	ACTUAL 2013-14	ESTIMATE 2014-15	BUDGET 2015-16
GENERAL			
101 - General Fund	\$5,767,907	\$8,236,999	\$6,556,641
506 - General Fund Reserve	0	0	0
Subtotal	5,767,907	8,236,999	6,556,641
SPECIAL REVENUE			
202 - Public Education in Government	2,701	0	41,720
203 - Gasoline Tax	320,025	262,245	541,544
204 - Local Transportation	0	0	190,064
206 - Lighting & Landscape Assessment	336,003	333,262	392,847
207 - Storm Drains Assessment	221,940	235,583	263,593
208 - Community Development Block Grant	82,902	73,057	238,000
210 - Public Transit	416,894	35,423	420,000
211 - Bike Path	6,874	24,100	32,811
212 - Solid Waste	83,078	76,216	109,471
231 - Affordable Housing	41,094	1,863	2,200
401 - Fire Substation Development Impact	0	0	40,000
402 - Public Facilities Development Impact	0	0	0
403 - Transportation Development Impact	300	252,300	624,000
404 - Parkland Development Impact	0	0	62,839
405 - Water Development Impact	200	0	0
406 - Sewer Development Impact	255,748	416,000	312,536
407 - Storm Drain Development Impact	200	0	0
701 - Veterans Memorial District	211,824	189,269	224,261
702 - National Pollutants Discharge Elimination	43,028	62,081	38,124
Subtotal	2,022,811	1,961,399	3,534,010
ENTERPRISE			
301 - Sewer	5,803,738	5,914,531	6,349,799
302 - Water	2,231,556	2,664,968	3,113,698
303 - Town Theater	0	16,044	24,244
304 - Recreation	205,840	243,057	308,120
305 - Community Aquatics Center	144,116	188,229	216,088
Subtotal	8,385,250	9,026,829	10,011,949
CAPITAL PROJECT			
464 - Two Rivers Park Improvements	412	0	62,839
467 - Street Improvements	352,259	466,946	624,000
490 - Public Buildings Improvements	128,000	12,866	113,000
Subtotal	480,671	479,812	799,839
RESERVE FUNDS			
504 - Water Replacement	0	0	0
508 - Sewer Rate Stabilization	500,000	500,000	0
509 - Levee Reserves	0	0	0
Subtotal	\$500,000	\$500,000	\$0

EXPENDITURE SUMMARY BY FUND (CONT'D)
(Including Transfers and Reimbursements to Other Funds)

Fund Number - Fund Name	ACTUAL 2013-14	ESTIMATE 2014-15	BUDGET 2015-16
SPECIAL ASSESSMENT			
803 - Community Facilities District #1	\$205,613	\$201,489	\$197,970
804 - Community Facilities District #2	76,090	81,238	80,073
806 - Community Facilities District #3	183,026	186,519	186,284
809 - Community Facilities District #5	10,885	310,889	320,756
811 - Community Facilities District #6	111,954	213,411	212,161
Subtotal	587,568	993,546	997,244
DEBT SERVICE			
805 - Wastewater Treatment Plant Loan	93,945	93,945	0
808 - Capital Leases	96,863	96,864	96,863
Subtotal	190,808	190,809	96,863
SUCCESSOR REDEVELOPMENT AGENCY			
932 - Successor Agency Operations	3,744,254	3,898,293	4,049,169
936 - Successor Agency Debt Service	3,559,904	3,653,840	3,743,628
Subtotal	7,304,158	7,552,133	7,792,797
Citywide Total	\$25,239,173	\$28,941,527	\$29,789,343

COMBINED EXPENDITURES AND DISBURSEMENTS
Net of Transfers and Reimbursements

Fund Number - Fund Name	ACTUAL 2013-14	ESTIMATE 2014-15	BUDGET 2015-16
GENERAL			
101 - General Fund	\$5,671,042	\$6,616,856	\$6,510,655
506 - General Fund Reserve	0	0	0
Subtotal	5,671,042	6,616,856	6,510,655
SPECIAL REVENUE			
202 - Public Education in Government	2,701	0	41,720
203 - Gasoline Tax	343,376	255,514	528,663
204 - Local Transportation	0	0	190,064
206 - Lighting & Landscape Assessment	320,975	293,553	365,727
207 - Storm Drains Assessment	61,900	84,760	76,011
208 - Community Development Block Grant	82,902	73,057	238,000
210 - Public Transit	416,894	23,413	420,000
211 - Bike Path	6,874	24,033	32,195
212 - Solid Waste	79,078	72,714	98,763
401 - Fire Substation Development Impact	0	0	40,000
402 - Public Facilities Development Impact	0	0	0
403 - Transportation Development Impact	0	252,300	624,000
404 - Parkland Development Impact	0	0	0
405 - Water Development Impact	0	0	0
406 - Sewer Development Impact	0	0	0
407 - Storm Drain Development Impact	0	0	0
701 - Veterans Memorial District	211,824	189,269	224,261
702 - National Pollutants Discharge Elimination	43,028	62,081	38,124
Subtotal	1,569,552	1,330,694	2,917,528
ENTERPRISE			
301 - Sewer	5,636,585	5,727,344	6,247,832
302 - Water	2,009,206	2,082,920	2,497,835
303 - Town Theater	0	16,044	24,244
304 - Recreation	0	243,057	308,120
305 - Community Aquatics Center	144,116	188,229	216,088
Subtotal	7,789,907	8,257,594	9,294,119
CAPITAL PROJECT			
464 - Two Rivers Park Improvements	412	62,839	62,839
467 - Street Improvements	352,259	466,946	624,000
490 - Public Buildings Improvements	128,000	12,866	113,000
Subtotal	480,671	542,651	799,839
RESERVE FUNDS			
504 - Water Replacement	0	0	0
508 - Sewer Rate Stabilization	500,000	500,000	0
509 - Levee Reserve	0	0	0
Subtotal	\$500,000	\$500,000	\$0

COMBINED EXPENDITURES AND DISBURSEMENTS (CONT'D)
Net of Transfers and Reimbursements

Fund Number - Fund Name	ACTUAL 2013-14	ESTIMATE 2014-15	BUDGET 2015-16
SPECIAL ASSESSMENT			
803 - Community Facilities District #1	\$199,553	\$195,429	\$191,910
804 - Community Facilities District #2	72,902	78,050	76,885
806 - Community Facilities District #3	176,862	180,355	180,120
809 - Community Facilities District #5	4,825	304,829	314,696
811 - Community Facilities District #6	4,549	4,471	4,460
Subtotal	458,691	763,134	768,071
DEBT SERVICE			
805 - Wastewater Treatment Plant Loan	93,945	93,945	0
808 - Capital Leases	96,863	96,864	96,863
Subtotal	190,808	190,809	96,863
SUCCESSOR REDEVELOPMENT AGENCY			
932 - Successor Agency Operations	169,078	193,954	220,196
936 - Successor Agency Debt Service	3,559,904	3,653,840	3,743,628
Subtotal	3,728,982	3,847,794	3,963,824
Citywide Total	\$20,389,653	\$22,049,532	\$24,350,899

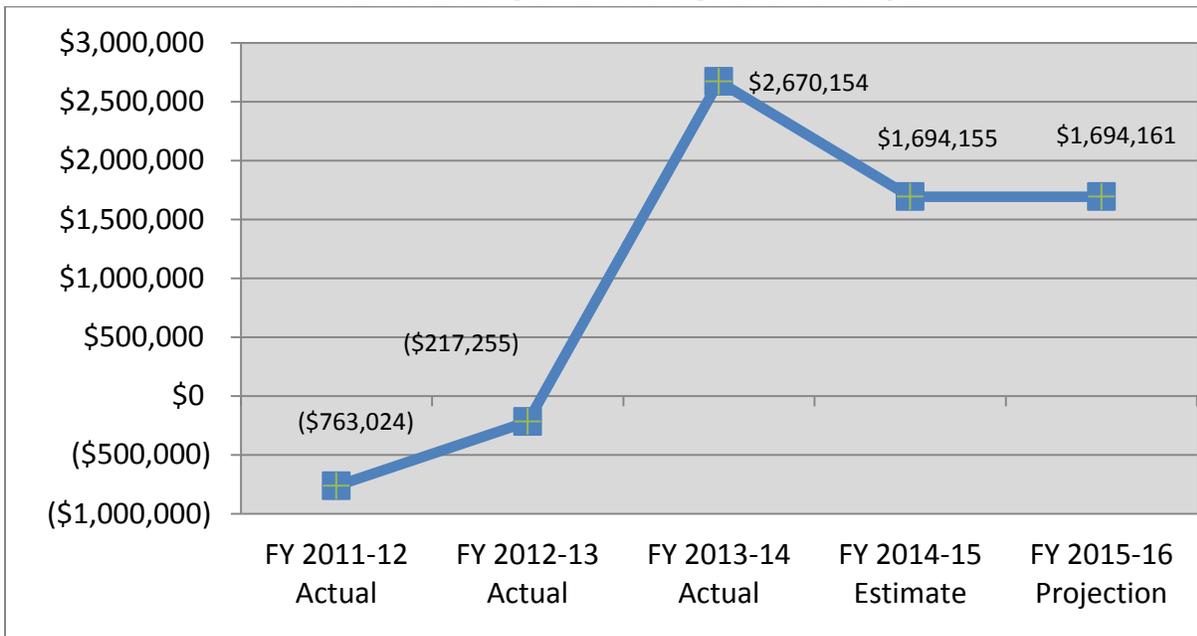
GENERAL FUND

CHANGES IN GENERAL FUND BALANCE

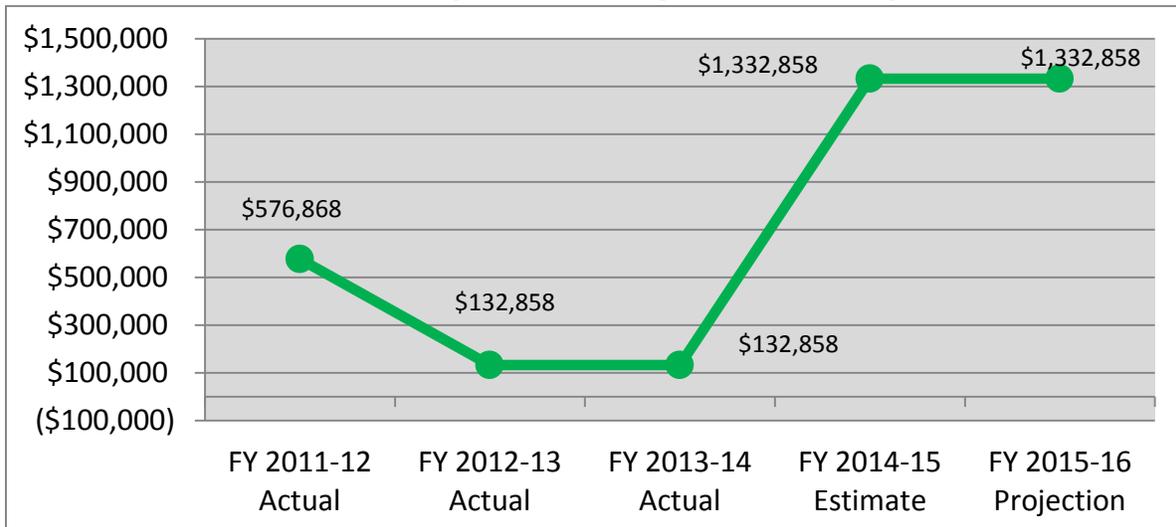
General Fund balance is comprised of three components: a City Council established General Reserve Fund goal equal to 40% of budgeted General Fund expenditures, a cash reserve for prepaid items, and unassigned General Fund reserves.

Due to unusual economic conditions the slowly recovering Federal, State, and local economies, the City Council suspended this policy in FY 2015-16. As soon as is practicable, the General Fund reserve will be again established at the approved level with funds set aside to pay for the cost of unforeseen emergencies and catastrophic events.

YEAR-END GENERAL FUND BALANCE



YEAR-END GENERAL RESERVE BALANCE



CHANGES IN GENERAL FUND BALANCE

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	BUDGET 2015-16
BEGINNING GENERAL FUND BALANCE	<u>(\$217,255)</u>	<u>\$2,670,154</u>	<u>\$2,670,154</u>	<u>\$1,694,200</u>
Revenues	8,655,316	6,578,384	7,261,045	6,556,647
Expenditures	5,767,907	8,939,653	8,236,999	6,556,641
Revenues less Expenditures	<u>2,887,409</u>	<u>(2,361,269)</u>	<u>(975,954)</u>	<u>6</u>
ENDING GENERAL FUND BALANCE	<u>\$2,670,154</u>	<u>\$308,885</u>	<u>\$1,694,200</u>	<u>\$1,694,206</u>
FUND BALANCE DETAIL	<u>\$2,670,154</u>	<u>\$308,885</u>	<u>\$1,694,200</u>	<u>\$1,694,206</u>
Prepaid Items	7,250	14,639	14,639	14,639
Unassigned	2,662,904	294,246	1,679,561	1,679,567

GENERAL FUND REVENUES

General Fund revenues are largely susceptible to changes in the economy at the local, state, and national levels. While local changes affect many revenue sources, trends at the state and national level affect both local trends and the ability of the state and federal governments to provide pass-through funding, subventions, and grants to municipalities. FY 2015-16 General Fund revenues are projected to be \$704,753 (9.7%) less than FY 2014-15 revenues. Excluding a one-time payment for prior sales taxes withheld by the Board of Equalization and received during FY 2014-15 and a \$175,000 carryover of a FY 2013-14 operational surplus from FY 2013-14, revenues are projected to increase by \$442,977 (7.5%). This year-on-year increase is indicative of a recovering local economy and increased land development activity.

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

- Taxes & Franchises
- Licenses & Permits
- Fines & Forfeitures
- Use of Money & Property
- Intergovernmental
- Service Charges
- Other Revenues
- Transfers In

Detailed revenue projections for sources of revenue within each category reflect only known impact factors and conservative estimates of economic conditions. Projections for each source of revenue are contained in the General Fund Revenue schedule on the following pages. This schedule provides actual revenue data for FY 2013-14, budgeted and estimated data for FY 2014-15, and budgeted revenue for FY 2015-16.

FY 2014-15 local revenue estimates were developed by Finance Department staff with assistance from staff in departments that generate the funds. Estimates for other local revenues are based on existing agreements with various governmental entities and private sector organizations. Information and projections provided by the California Department of Finance and the California Controller were utilized to estimate future revenues passed through from the State of California.

Following are revenue projections for each category:

Taxes & Franchises

This category of revenue sources comprises 71.5% of the General Fund revenue budget and, excluding the one-time sales tax payment in FY 2014-15, is proposed to increase by \$103,270 (2.3%) in FY 2015-16. The two major revenue sources within the Taxes and Franchises category are Property Tax and Sales and Use Tax. Property Taxes are projected to increase by \$87,615 (4.7%), primarily due to Proposition 13 assessed value increases, resale of residential properties, and the construction of new

GENERAL FUND REVENUES (CONT'D)

homes in a major subdivision. Sales and Use Tax revenues are conservatively projected to be unchanged in FY 2015-16, as prior year withheld sales taxes have been received in FY 2014-15.

Licenses & Permits

This category comprises 0.7%% of the General Fund revenue budget and is projected to increase by \$988 (0.8%) in FY 2015-16. The major revenue source in this category is Business License Fees, which are projected to increase by \$1,033 (0.9%).

Fines & Forfeitures

This revenue category, which represents 0.8% of the General Fund revenue budget, is comprised of vehicle-related fines and fireworks enforcement fines. FY 2014-15 Fines and Forfeitures revenues are projected to increase by a modest \$2,443 (5.4%) over FY 2014-15 estimates.

Use of Money & Property

This category comprises 0.5% of the General Fund revenue budget and is projected to decrease by \$3,323 (9.3%) in FY 2015-16. The two revenue sources in this category are Interest Earnings and Rentals. Interest Earnings are expected to decrease by \$2,175 (26.6%), as the city spent down approximately \$1 million of the withheld sales tax received in FY 2013-14 for critically need infrastructure and technology projects during FY 2014-15. Rental income for one parcel of property is expected to be \$1,148 (4.2%) lower due receipt of an overdue rental payment received in FY 2014-15.

Intergovernmental

This category of revenue sources, which represents funds received from the State of California, comprises 5.0% of the General Fund revenue budget and is projected to increase by a modest \$167 (0.1%) in FY 2014-15. The major revenue sources in this category are proceeds from law enforcement grants, which remain relatively stable from year-to-year.

Service Charges

This category of revenue sources generated from the local economy, primarily from land development fees, comprises 9.9% of the General Fund revenue budget and is projected to increase by \$151,251 (30.5%) due to a significant increase in commercial and residential building activity as the rate of land development in the continues to increase.

Other Revenues

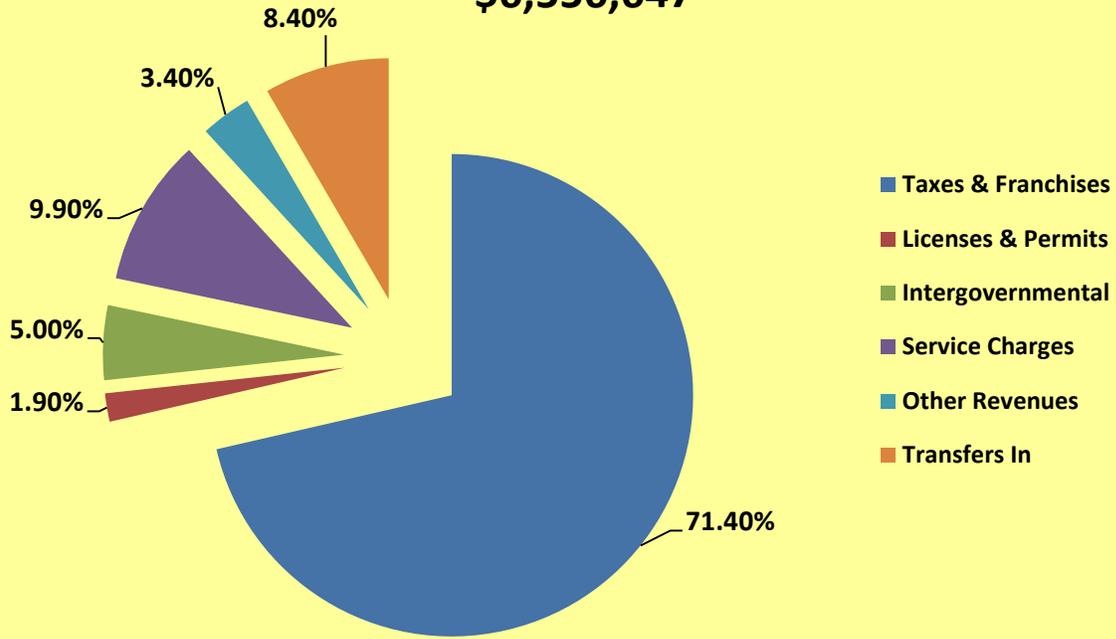
Other Revenues, also generated from the local economy, comprise 2.1% of the General Fund revenue budget. FY 2015-16 revenues are projected to increase by \$83,522 (146%). This increase is entirely due to a one-time anticipated reimbursement from a developer for the cost of updating the North Fillmore Specific Plan.

GENERAL FUND REVENUES (CONT'D)

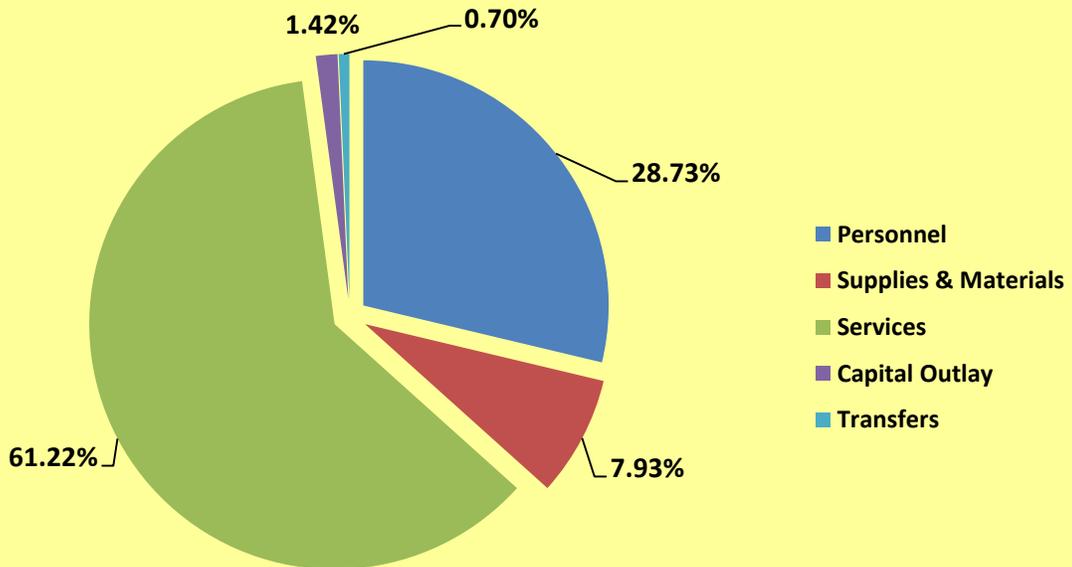
Transfers In

This revenue category comprises 8.4% of the General Fund revenue budget. The transfers category includes reimbursements from other funds for administrative and support services provided by the General Fund in accordance with the City's Cost Allocation Plan. Additionally, a one-time carryover of excess revenue from FY 2014-15 in the amount of \$175,000 is included in FY 2015-16. Excluding the excess revenue carryover, the Transfers In category is projected to increase by \$104,518 (38.2%) in FY 2015-16. The increase is the result of an annual update of the City's Cost Allocation Plan that reflected increased expenditures during the most recently completed fiscal year. Those increased expenditures are indicative of the City's continuing financial recovery from the poor economic conditions and other negative financial factors experienced in past years.

FY 2015-16 Sources of General Fund Revenue
\$6,556,647



FY 2015-16 Uses of General Fund Revenue
\$6,556,641



GENERAL FUND REVENUES

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>TAXES & FRANCHISES</u>					
Property Taxes	\$1,721,806	\$1,788,012	\$1,852,790	\$64,778	\$1,940,405
Sales & Use Tax	5,073,641	2,952,762	3,566,330	613,568	2,244,000
Property Transfer Tax	46,605	33,000	33,000	0	33,000
Franchise Fees	307,631	340,800	348,945	8,145	364,700
Transient Lodging Tax	121,381	100,000	100,000	0	100,000
Subtotal Taxes & Franchises	7,271,064	5,214,574	5,901,065	686,491	4,682,105
<u>LICENSES & PERMITS</u>					
Business License Fees	100,748	97,000	110,967	13,967	112,000
Encroachment Permits	6,485	10,000	10,000	0	10,000
Garage Sale Permits	3,495	4,000	4,000	0	4,000
Other Permits	0	0	45	45	0
Subtotal Licenses & Permits	110,728	111,000	125,012	14,012	126,000
<u>FINES & FORFEITURES</u>					
Fireworks Enforcement Fees	10,700	7,000	2,160	(4,840)	4,000
Other Court Fines	28,658	37,500	37,788	288	37,750
Parking Citations	3,295	2,645	3,259	614	2,700
Vehicle Impound Fees	5,754	5,000	1,800	(3,200)	3,000
Subtotal Fines & Forfeitures	48,407	52,145	45,007	(7,138)	47,450
<u>USE OF MONEY & PROPERTY</u>					
Interest Earnings	16,882	6,000	8,175	2,175	6,000
Rentals	22,260	14,460	27,608	13,148	26,460
Subtotal Use of Money & Prop	39,142	20,460	35,783	15,323	32,460
<u>INTERGOVERNMENTAL</u>					
CAL-EMA Grant	70,983	70,800	0	(70,800)	0
COPS Grant	106,226	100,000	100,000	0	100,000
Homeowner's Prop Tax Relief	(5,345)	0	(6,061)	(6,061)	0
Public Safety Tax	88,482	78,000	87,267	9,267	78,000
SB 90 Reimbursements	731	15,000	31,091	16,091	15,000
Specialized Police Services	33,923	41,000	32,679	(8,321)	35,000
SRO Reimbursement	75,000	75,000	75,000	0	100,000
Vehicle License Fees	0	0	7,857	7,857	0
Subtotal Intergovernmental	\$370,000	\$379,800	\$327,833	(\$51,967)	\$328,000

GENERAL FUND REVENUES (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>SERVICE CHARGES</u>					
Admin Fee - Successor Agency	\$15,272	\$15,272	\$15,272	\$0	\$15,272
Administrative Contracts Fees	3,820	9,030	1,910	(7,120)	17,285
Building Permits	111,780	212,378	237,072	24,694	242,158
City Clerk Fees	161	500	214	(286)	500
Code Compliance Fees	0	1,000	60	(940)	1,000
Comm Facilities District Fees	27,532	27,532	27,532	0	27,532
Engineering Fees	500	5,000	5,000	0	5,000
Filming Fees	70,055	82,000	63,849	(18,151)	70,000
Fire Department Fees	334	1,900	1,900	0	1,900
Fireworks Fees	0	10,000	0	(10,000)	10,000
Legal Fees	41	0	0	0	0
Live Scan Fees	3,760	3,000	3,816	816	4,000
Other Building Fees	19,584	2,000	19,955	17,955	47,000
Other Finance Fees	0	500	0	(500)	500
Other Planning Fees	27,816	30,000	30,000	0	75,000
Other Public Works Fees	11,570	2,500	13,725	11,225	8,000
Plan Check Fees	44,029	61,422	72,609	11,187	119,100
Police Reports	264	110	277	167	110
Sale Of Maps & Books	0	85	0	(85)	85
Weed And Lot Cleaning Fees	0	2,500	2,500	0	2,500
Subtotal Service Charges	336,518	466,729	495,691	28,962	646,942
<u>OTHER REVENUES</u>					
Developer Contribution	40,000	40,000	40,000	0	40,000
Donations	16,080	9,000	12,700	3,700	11,000
Fire Cost Recovery	32,545	7,500	0	(7,500)	0
Loan Proceeds	9,000	0	0	0	86,000
Miscellaneous Revenue	19,699	3,000	3,030	30	3,000
Reimbursements	16,271	0	136	136	0
Restitution	715	650	1,040	390	650
Workers Comp Reimbursement	0	0	222	222	0
Subtotal Other Revenues	\$134,310	\$60,150	\$57,128	(\$3,022)	\$140,650

GENERAL FUND REVENUES (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>TRANSFERS IN</u>					
From Bike Paths	\$0	\$67	\$67	\$0	\$616
From Community Pool	0	3,504	3,504	0	0
From Housing	1,200	1,200	1,200	0	0
From Light & Land District	14,790	14,790	14,790	0	27,120
From Public Facilities DIF	200	0	0	0	0
From Recreation	0	3,094	3,094	0	0
From Sewer	162,456	92,490	92,490	0	115,863
From Solid Waste	4,000	3,502	3,502	0	10,708
From Storm Drain DIF	200	0	0	0	0
From Storm Drain District	15,600	15,600	15,600	0	23,540
From Gas Tax	23,351	6,731	6,731	0	12,881
From Successor RDA	0	50,500	50,500	0	85,345
From Transportation DIF	300	0	0	0	0
From Water	122,350	82,048	82,048	0	101,967
From Water DIF	200	0	0	0	0
From Sewer DIF	500	0	0	0	0
General Fund Carry Over	0	0	0	0	175,000
Subtotal Transfers In	345,147	273,526	273,526	0	553,040
TOTAL GENERAL FUND REV	\$8,655,316	\$6,578,384	\$7,261,045	\$682,661	\$6,556,647

GENERAL FUND EXPENDITURES

General Fund expenditures fall into two categories: department budgets and transfers to other funds. Department budgets are further divided into personnel costs, supplies and materials cost, costs for services, and capital outlay. The General Fund expenditures portion of the budget contains two summary schedules and a detailed schedule for each department.

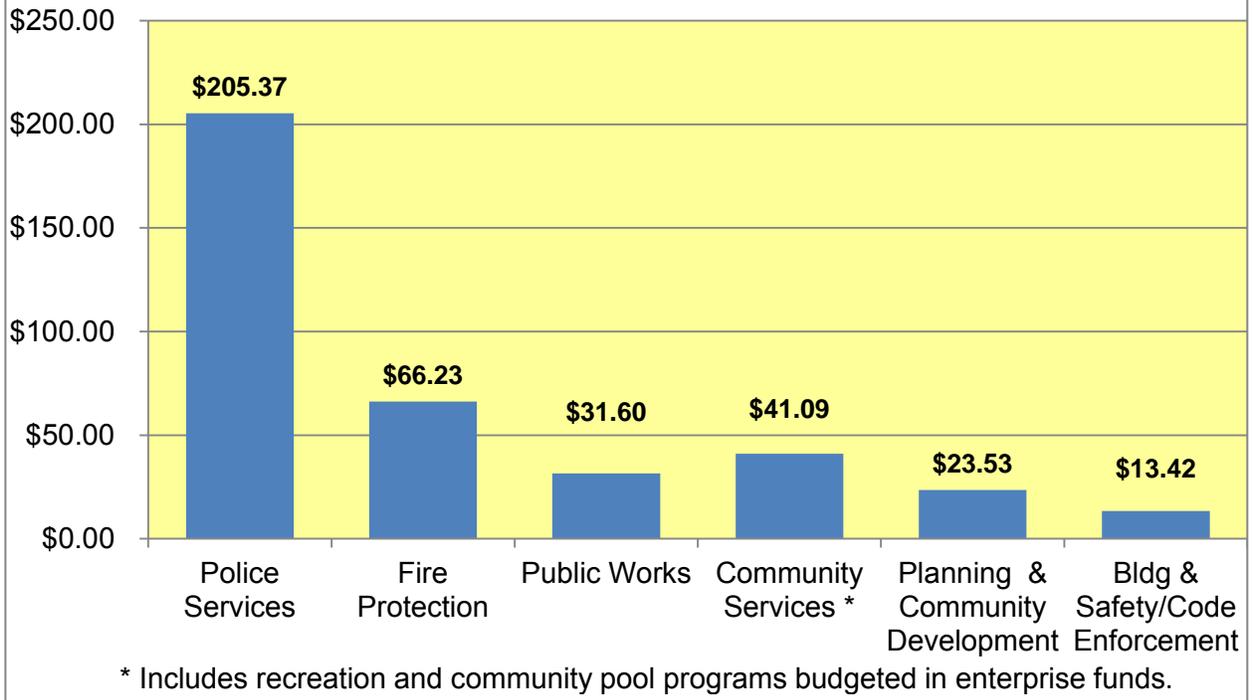
The summary schedule entitled, Summary of General Fund Expenditures by Department, identifies the budget of each department by the categories of personnel costs, supplies and materials cost, costs for services, and capital outlays. Personnel costs are comprised of salaries and benefits. Supplies and Materials expenses include consumable items needed to provide an adequate level of service to the public. Services comprise government activities that are contracted out to the private sector. Capital outlays represent items such as furnishing, equipment and information technology with per-unit costs of \$5,000 or more. Items with a per-unit price of less than \$5,000 are budgeted in the supplies and materials section of departmental budgets.

The second summary schedule entitled, Summary of General Fund Expenditures by Account, contains a summarization of General Fund monies allocated to department budgets by appropriation account.

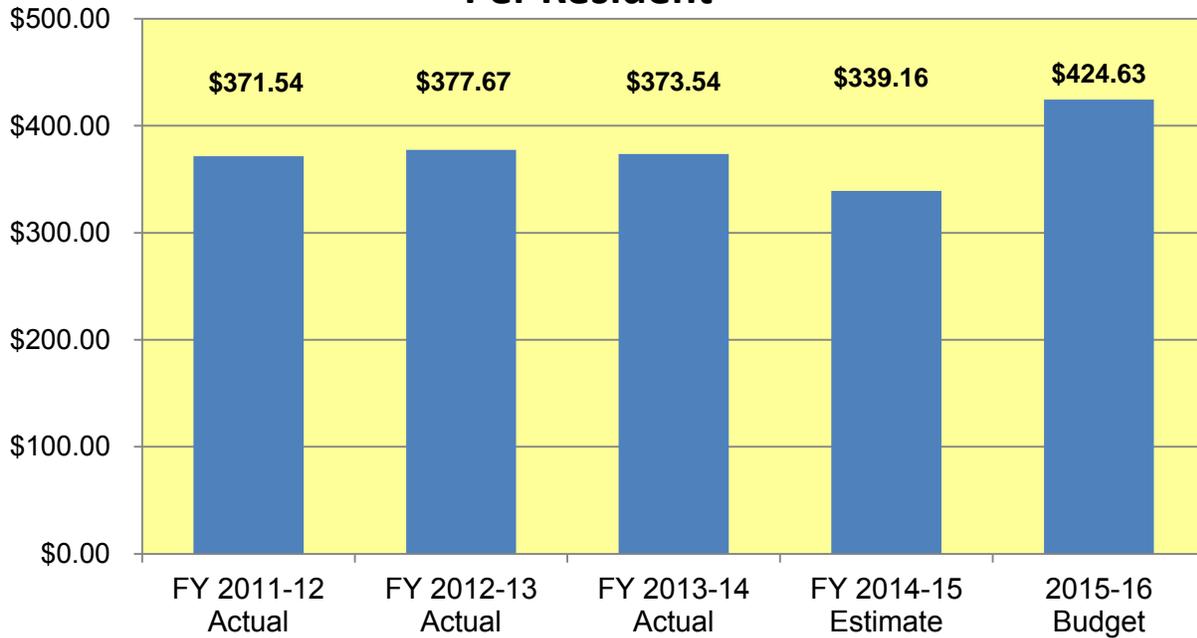
Each summary schedule contains a list of transfers from the General Fund to other funds.

General Fund department budgets contain a narrative section that includes a description of the department, a listing of FY 2014-15 major accomplishments, a listing of FY 2015-16 major goals, and budget summaries for each division within the department. Also included is a schedule of financial data by appropriation account with subtotals for personnel costs, supplies and materials, services, capital outlays, and transfers.

FY 2015-16 Cost of Basic General Fund Services Per Resident



General Fund Expenditures Per Resident



GENERAL FUND EXPENDITURES BY DEPARTMENT

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>CITY ADMINISTRATION</u>					
Personnel	\$119,200	\$376,826	\$222,846	\$153,980	\$286,429
Expenses	279,221	394,010	230,242	163,768	177,415
Subtotal	398,421	770,836	453,088	317,748	463,844
<u>CITY ATTORNEY</u>					
Expenses	172,420	240,000	240,000	0	220,000
Subtotal	172,420	240,000	240,000	0	220,000
<u>FINANCE</u>					
Personnel	177,141	185,848	209,977	(24,129)	192,407
Expenses	124,619	299,830	250,049	49,781	190,930
Capital Outlay	0	99,200	81,336	17,864	80,800
Subtotal	301,760	584,878	541,362	43,516	464,137
<u>COMMUNITY SERVICES</u>					
Personnel	19,523	16,917	17,524	(607)	18,276
Expenses	73,095	87,131	117,452	(30,321)	92,029
Subtotal	92,618	104,048	134,976	(30,928)	110,305
<u>PLANNING & COMMUNITY DEV</u>					
Personnel	117,891	220,085	214,148	5,937	218,101
Expenses	14,643	83,350	84,119	(769)	145,150
Subtotal	132,534	303,435	298,267	5,168	363,251
<u>BUILDING</u>					
Personnel	59,657	219,576	236,590	(17,014)	149,621
Expenses	65,119	97,900	27,142	70,758	57,650
Subtotal	\$124,776	\$317,476	\$263,732	\$53,744	\$207,271

GENERAL FUND EXPENDITURES BY DEPARTMENT (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>PUBLIC WORKS</u>					
Personnel	\$43,635	\$142,832	\$151,572	(\$8,740)	\$108,246
Expenses	457,548	410,191	355,446	54,745	379,743
Capital Outlay	0	7,000	7,000	0	0
Subtotal	501,183	560,023	514,018	46,005	487,989
<u>POLICE SERVICES</u>					
Personnel	27,057	34,025	27,536	6,489	26,984
Expenses	2,969,515	3,107,429	3,101,376	6,053	3,144,151
Subtotal	2,996,572	3,141,454	3,128,912	12,542	3,171,135
<u>FIRE PROTECTION</u>					
Personnel	805,067	887,734	850,918	36,816	883,412
Expenses	131,787	157,626	168,900	(11,274)	127,311
Capital Outlay	13,904	252,000	22,683	229,317	12,000
Subtotal	950,758	1,297,360	1,042,501	254,859	1,022,723
<u>TRANSFERS TO OTHER FUNDS</u>					
To CDBG Fund	0	0	0	0	8,000
To City Aquatics Center Fund	0	200,000	200,000	0	13,636
To General Fund Reserve	0	1,200,000	1,200,000	0	0
To Recreation Fund	0	80,000	80,000	0	0
To Town Theater Fund	0	20,000	20,000	0	0
To: Capital Leases Fund	96,865	96,865	96,865	0	4,350
To: NPDES Fund	0	23,278	23,278	0	20,000
Subtotal	96,865	1,620,143	1,620,143	0	45,986
Total General Fund Expenditures	\$5,767,907	\$8,939,653	\$8,236,999	\$702,654	\$6,556,641

GENERAL FUND EXPENDITURES BY ACCOUNT

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>PERSONNEL</u>					
Full-Time Salaries	\$597,883	\$858,906	\$897,929	(\$39,023)	\$875,900
Part-Time Salaries	160,876	218,594	149,875	68,719	100,012
Overtime	46	3,814	669	3,145	0
Education Pay	1,084	1,414	959	455	0
Stand-By Pay	638	1,044	2,010	(966)	2,000
Retirement/PERS	159,971	252,605	275,564	(22,959)	280,666
FICA/Medicare	77,379	94,506	98,556	(4,050)	79,223
Workers' Compensation	7,443	36,433	35,067	1,366	31,209
Unemployment Insurance	7,286	20,038	5,195	14,843	0
Cafeteria Plan	53,809	131,900	161,496	(29,596)	97,624
Medical Insurance	24,362	56,157	19,794	36,363	84,974
Dental Insurance	4,618	4,801	7,722	(2,921)	10,483
Vision Insurance	580	642	1,058	(416)	0
Life Insurance/LTD	2,714	7,365	4,139	3,226	6,139
Uniforms/Boots	402	2,167	627	1,540	502
Deferred Compensation	1,185	0	1,464	(1,464)	0
Mileage Reimbursement	4,636	2,112	8,953	(6,841)	3,550
Firefighter Stipend	50,026	43,267	43,267	0	36,421
Firefighter Clothing Allowance	60,305	65,040	68,561	(3,521)	65,000
Paramedic Stipend	94,864	99,450	99,450	0	102,845
Filming Pay	30,664	29,900	25,236	4,664	30,000
Vacation Relief	28,400	33,688	23,520	10,168	26,928
Vacation/Comp Time Buyback	0	120,000	0	120,000	50,000
Subtotal	1,369,171	2,083,843	1,931,111	152,732	1,883,476
<u>SUPPLIES & MATERIALS</u>					
Claims Paid	0	3,500	3,500	0	1,000
Communications	21,616	19,350	29,407	(10,057)	32,500
Computer Software	55,682	104,750	104,750	0	74,800
Computers (Non-Capital)	0	2,650	2,650	0	3,200
Copier Lease	19,643	18,300	20,926	(2,626)	11,800
County Administration Fee	42	24,000	0	24,000	0
Credit Card Expense	1,640	1,000	2,128	(1,128)	1,000

GENERAL FUND EXPENDITURES BY ACCOUNT (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>SUPPLIES & MATERIALS (CONT'D)</u>					
EMS Expense	\$2,289	\$7,500	\$7,500	\$0	\$5,000
Firefighter Expense	3,043	6,000	6,000	0	6,000
Fireworks Enforcement	0	2,500	0	2,500	1,000
Fuel	84,780	61,540	61,120	420	50,000
Furnishings & Equipment	10,858	25,500	19,539	5,961	6,000
Lease Payments	12,158	12,266	12,266	0	10,766
Library Support	7,000	7,000	7,000	0	9,000
Meetings & Travel	17,252	27,200	28,629	(1,429)	25,750
Memberships & Dues	31,947	25,515	28,091	(2,576)	23,915
Office Supplies	12,387	13,075	14,297	(1,222)	12,650
Permits & Fees	11,266	12,420	12,531	(111)	11,350
Postage	16,136	14,100	15,216	(1,116)	14,100
Printing & Advertising	7,198	7,380	4,581	2,799	3,680
Recruitments	24,885	4,500	5,040	(540)	8,200
Safety & Protective Equipment	408	7,800	4,237	3,563	1,800
Small Tools/Equipment	4,645	5,500	4,618	882	6,000
Supplies & Materials	26,598	45,688	37,784	7,904	37,550
Training	3,730	8,000	8,000	0	12,600
Utilities	165,875	157,601	133,536	24,065	150,012
Subtotal	541,078	624,635	573,346	51,289	519,673
<u>SERVICES</u>					
Animal Control Contract	53,095	59,948	59,948	0	65,000
Crisis Intervention	1,063	4,182	4,182	0	4,600
Contract Services	363,492	585,120	486,986	98,134	496,420
Elections	0	9,000	9,000	0	0
Equipment Maintenance	51,122	84,670	77,052	7,618	53,100
Film Commission	1,514	5,000	3,061	1,939	5,000
Fireworks Show	15,078	16,350	9,750	6,600	15,000
Hi Tech Task Force	4,295	4,250	4,250	0	4,250
Insurance	149,962	188,035	72,842	115,193	66,375
Legal Services	239,010	240,000	240,000	0	220,000

GENERAL FUND EXPENDITURES BY ACCOUNT (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>SERVICES Cont'd)</u>					
School Resource Officer	\$161,162	\$168,983	\$168,983	\$0	\$162,500
Sheriff Basic Contract	2,736,264	2,845,444	2,820,000	25,444	2,891,361
Sheriff Special Events	36,662	41,000	41,000	0	30,000
Miscellaneous Expense	(65,830)	850	4,326	(3,476)	1,100
Subtotal	3,746,889	4,252,832	4,001,380	251,452	4,014,706
<u>CAPITAL OUTLAY</u>					
Fire Hoses	0	4,000	5,682	(1,682)	4,000
Fire Turnouts	9,991	15,000	14,000	1,000	5,000
Fire Rescue Vehicle	0	230,000	1	229,999	0
Phone & Email System Upgrade	0	0	2,136	(2,136)	5,000
Internet Service Upgrade	0	4,200	4,200	0	10,800
Information Technology Equipment	0	95,000	75,000	20,000	65,000
Aerial Photography	0	7,000	7,000	0	0
Radio Pagers	3,913	3,000	3,000	0	3,000
Subtotal	13,904	358,200	111,019	247,181	92,800
<u>TRANSFERS TO OTHER FUNDS</u>					
To CDBG Fund	0	0	0	0	8,000
To City Aquatics Center Fund	0	200,000	200,000	0	13,636
To General Fund Reserve	0	1,200,000	1,200,000	0	0
To Recreation Fund	0	80,000	80,000	0	0
To Town Theater Fund	0	20,000	20,000	0	0
To: Capital Leases Fund	96,865	96,865	96,865	0	4,350
To: NPDES Fund	0	23,278	23,278	0	20,000
Subtotal	96,865	1,620,143	1,620,143	0	45,986
Total General Fund Expenditures	\$5,767,907	\$8,939,653	\$8,236,999	\$702,654	\$6,556,641

CITY ADMINISTRATION

City Administration is comprised of the City Council, Office of the City Manager, Office of the City Clerk, Risk Management Division, and Human Resources Division.

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. The position of Mayor rotated annually among the City Council members. 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); establishment of City policy; provision of direction to the City Manager and City Attorney; participation at meetings of regional agencies, committees, and boards; and acting as liaisons to various City advisory boards and commissions.

The City Council, during FY 2014-15, continued its efforts to established goals and provided funding, as available to: improve the City's fiscal health; improve public safety; expand economic development activities; further engage citizens in the City's activities; improved City infrastructure; began expanding staffing to pre-recession levels; and expand the level of City services, and events.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$11,562	\$20,355	\$20,280	\$15,355

OFFICE OF THE CITY MANAGER

The Office of the City Manager provides staff support to the City Council; provides 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 in the implementation of City Council's policies and goals.

The Office also manages and oversees economic development activities to promote business opportunities to enhance the quality of life and economic vitality in the community. Several economic development activities formerly funded by the City's now defunct redevelopment agency are now managed within this office, including storefront rehabilitation, small business assistance, and downtown signage. The Economic Development budget also provides funding for graffiti abatement activities conducted by the Department of Public Works and the Fourth of July Fireworks Show.

FY 2014-15 Major Accomplishments:

- Prepared and obtained City Council approval of an Economic Development Strategic Plan.
- Awarded a contract for economic development consulting services.
- Coordinated the establishment of the Fillmore Development Council comprised of local officials, city staff, and business owners to assist the City in its economic development and workforce development efforts, and to assist in attracting of new businesses and the retention of existing businesses.
- Prepared and obtained City Council approval of a communication plan to improve citizen involvement in city government.
- Developed, in coordination with Ventura County, a mobile application that allows residents to report on various issues, including potholes, graffiti, and code enforcement issues via their smart phones, and have those requests automatically routed to the correct department for proper attention.
- Continued the transfer of management responsibilities of the Fillmore Equestrian Center from a private operator, including extensive clean-up and repair activities, as well as safety upgrades.
- Coordinated improvements to transit services in the Heritage Valley in cooperation with the Ventura County Transportation Commission.
- Coordinated the establishment of an Ad Hoc committee to advise the City Council on award of a new waste hauling contract.

FY 2015-16 Major Goals

- Manage contract services for update of the City Website.
- Work with the City Council to update citywide goals and objectives.
- Continue to identify staffing deficiencies and work with the City Council to fill critical vacancies as funding becomes available.
- Continue to restore and improve administrative processes suspended in prior years due to lack of funds.
- Continue to develop a succession plan for department heads and other critical positions.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$44,894	\$114,944	\$79,371	\$41,450

OFFICE OF THE CITY CLERK

The Office of the City Clerk is responsible for the production and distribution of City Council/Successor Redevelopment Agency agendas and subsequent meeting minutes, maintenance of the City’s Resolution and Ordinances files, oversight of 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.

FY 2014-15 Major Accomplishments:

- Published 18 City Council/Redevelopment Successor Agency agendas containing 88 staff reports and accompanying minutes.
- Scheduled and provided clerical support for three Successor Redevelopment Agency Oversight Board meetings.
- Published one public hearing notice.
- Responded to 15 requests for public records.
- Coordinated a Citywide Election.

FY 2015-16 Major Goals

- Prepare and publish City Council, Successor Redevelopment Agency, and Oversight Board agendas in compliance with the Ralph M. Brown Act.
- Complete meeting minutes within two weeks of City Council, Successor Redevelopment Agency, and Oversight Board meetings.
- Publish public hearing notices in accordance with the Municipal Code and appropriate California codes.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$42,689	\$62,309	\$56,325	\$50,521

RISK MANAGEMENT DIVISION

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 coordinates with the California Joint Powers Insurance Authority, which provides various types of insurance coverage to the City.

FY 2014-15 Major Accomplishments:

- Received and reviewed four claims regarding liability and property damage.

FY 2015-16 Major Goals

- Coordinate review and resolution of claims with the City Attorney and California Joint Powers Insurance Agency.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$166,238	\$213,396	\$64,168	\$63,314

HUMAN RESOURCES DIVISION

The Human Resources Division is responsible for providing and coordinating personnel activities 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 management of employee benefit plans such as medical, dental, vision, and long-term disability. Staffing in the Human Resources Division was increased in FY 2013-14 to accommodate new hiring activities. The recruitments for new and long vacant positions are the result of increased City revenues after several years of revenue reductions due to the impact of the Great Recession, dissolution of redevelopment agencies throughout California, and resolution of a longstanding sales tax issue involving two sales tax sharing agreements.

FY 2014-15 Major Accomplishments:

- Completed seven in-house recruitments for vacant and newly created positions.
- Scheduled and coordinated two harassment prevention training sessions.
- Assisted with salary and benefit negotiations between the City and International Union of Operating Engineers.

FY 2015-16 Major Goals

- Initiate recruitments for vacant and newly created positions within seven days of City Manager authorization to proceed.
- Continue to coordinate specialized and general training opportunities with the California Joint Powers Insurance Agency.
- Provide assistance to the City Manager as needed with regard to employee relations matters.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$121	\$169,756	\$65,831	\$87,975

CITY ADMINISTRATION

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>PERSONNEL</u>					
Full-Time Salaries	\$89,699	\$123,220	\$143,028	(\$19,808)	\$147,229
Part-Time Salaries	13,408	48,275	5,369	42,906	4,362
FICA/Medicare	8,468	13,355	10,467	2,888	11,426
Retirement/PERS	10,438	26,843	27,544	(701)	33,960
Workers' Compensation	(16,717)	4,876	4,089	787	4,339
Unemployment Insurance	711	2,675	1,154	1,521	0
Cafeteria Plan	5,963	22,292	22,004	288	14,227
Medical Insurance	3,118	10,747	2,481	8,266	16,861
Dental Insurance	597	1,097	1,135	(38)	2,236
Vision Insurance	61	95	136	(41)	0
Life Insurance/LTD	524	1,195	883	312	1,489
Deferred Compensation	1,185	0	1,464	(1,464)	0
Mileage Reimbursement	1,745	1,440	3,092	(1,652)	300
Uniform/Boots	0	716	0	716	0
Vacation/Comp Buyback	0	120,000	0	120,000	50,000
Subtotal - Personnel	119,200	376,826	222,846	153,980	286,429
<u>SUPPLIES AND MATERIALS</u>					
Claims Paid	0	3,500	3,500	0	1,000
Copier Lease	6,779	0	7,417	(7,417)	0
Credit Card Expense	1,640	1,000	2,129	(1,129)	1,000
Fireworks Enforcement	0	2,500	0	2,500	1,000
Furniture & Equipment	894	0	0	0	0
Library Support	7,000	7,000	7,000	0	9,000
Meetings & Travel	13,567	16,200	16,787	(587)	16,250
Memberships & Dues	28,631	23,025	24,023	(998)	21,215
Office Supplies	829	650	2,052	(1,402)	650
Printing & Advertising	3,095	2,000	1,065	935	500
Recruitment	24,660	3,100	1,640	1,460	1,000
Supplies & Materials	1,464	800	413	387	800
Training	0	1,000	1,000	0	2,600
Subtotal - Supplies/Materials	88,559	60,775	67,026	(\$6,251)	55,015
<u>SERVICES</u>					
Contract Services	8,200	93,800	93,231	569	46,500
Equipment Maintenance	1,908	3,500	1,349	2,151	500
Elections	0	9,000	9,000	0	0
Fireworks Show	15,078	16,350	9,750	6,600	15,000
Film Commission	1,514	5,000	361	4,639	5,000

CITY ADMINISTRATION (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>SERVICES (Cont'd)</u>					
Filming	\$9,000	\$13,500	\$8,933	\$4,567	\$10,000
Small Business Assistance Prog.	5,000	5,400	533	4,867	5,400
Insurance	149,962	186,685	40,059	146,626	40,000
Subtotal - Services	190,662	333,235	163,216	170,019	122,400
Total	<u>\$398,421</u>	<u>\$770,836</u>	<u>\$453,088</u>	<u>\$317,748</u>	<u>\$463,844</u>

**AUTHORIZED POSITIONS
CITY ADMINISTRATION**

REGULAR POSITIONS:

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
City Council			
Council Member (5 Elected Positions)	-----	-----	-----
Subtotal	0.00	0.00	0.00
Office of the City Manager			
City Manager	1.00	1.00	1.00
Human Resources Director/Deputy City Clerk	0.25	0.25	0.25
Subtotal	1.25	1.25	1.25
Office of the City Clerk			
City Clerk (Elected Position)	-----	-----	-----
Human Resources Director/Deputy City Clerk	0.50	0.25	0.20
Administrative Assistant	0.00	0.79	1.00
Subtotal	0.50	1.04	1.20
Human Resources Division			
Human Resources Director/Deputy City Clerk	0.10	0.35	0.40
Subtotal	0.10	0.35	0.40
Risk Management Division			
Human Resources Director/Deputy City Clerk	0.15	0.15	0.15
Subtotal	0.15	0.15	0.15
TOTAL POSITIONS [1]	2.00	2.79	3.00

[1] Expressed in Full-Time Equivalent Positions (FTE)

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 contracts, 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 legislation. The City Attorney also provides legal advice to the Planning Commission, other boards and commissions, and City staff as needed.

FY 2014-15 Major Accomplishments

- Reviewed and provided legal advice regarding staff reports, as well as several ordinances, numerous resolutions and many contracts.
- Negotiated a settlement agreement to resolve all of the lawsuits filed by the owner of the El Dorado Mobile Home Park.
- Advised staff to ensure that the numerous new development projects being processed by the City comply with all legal requirements.
- Assisted staff with the legal documents necessary for the November 2014 local municipal election and City-initiated ballot measure.
- Assisted staff with updating the agreements for the use of all city and successor agency-owned facilities.
- Assisted staff in connection with the myriad legal issues which have arisen in connection with the City's assumption of responsibility for the Fillmore Equestrian Center in light of the departure of the prior operator.

FY 15-16 Major Goals

- Continue to update the City's Municipal Code as inconsistencies with state and federal laws are noted.
- Continue to provide legal advice to the City Council, Planning Commission, other boards and commissions, and staff on a variety of legal matters.
- Assist staff with the updates to the North Fillmore Specific Plan and the Business Park Master Plan.
- Successfully defend the City in litigation filed against the City.
- Assist staff with the dissolution of redevelopment process as needed.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$174,420	\$240,000	\$240,000	\$220,000

CITY ATTORNEY

	ACTUAL	BUDGET	ESTIMATE	VARIANCE	BUDGET
	2013-14	2014-15	2014-15	2014-15	2015-16
<u>SERVICES</u>					
Legal Services	\$150,810	\$180,000	\$180,000	\$0	\$160,000
Special Litigation	21,610	60,000	60,000	0	60,000
Subtotal - Services	172,420	240,000	240,000	0	220,000
Total	\$172,420	\$240,000	\$240,000	\$0	\$220,000

FINANCE DEPARTMENT

The Finance Department is comprised of two Divisions, Fiscal Services and Information Technology.

FISCAL SERVICES DIVISION

The Fiscal Services Division provides financial support to all City departments; maintains the financial records of the City; develops annual financial statements, prepares the annual budget; provides periodic financial information to the City Council and department management; processes purchase orders; and initiates payment of invoices. The division is also responsible for debt management, financial reporting, business licensing, utility billing, treasury services, and Successor Redevelopment Agency management.

FY 2014-15 Major Accomplishments

- Revised and updated and City's Investment Policy.
- Initiated an update of the Master Fee Schedule for reimbursed city services.
- Initiated an update of the City's Cost Allocation Plan.
- Received the Excellence in Budgeting award from the California Society of Municipal Finance Officers for the FY 2014-15 operating budget.
- Processed 74 applications for new business licenses and home occupancy permits.

FY 2015-16 Major Goals

- Complete an update of development impact fees and future capital projects.
- Issue \$16 million of bonds for developer finance of Community Facilities District #5.
- Refinance \$54 million of redevelopment bonds to reduce interest rates.
- Conduct Proposition a 218 Hearing to increase levy's for the Landscape & Lighting and Storm Drain Districts
- Conduct a Proposition 218 Hearing to cover a five-year period for Water and Sewer utility rates

Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$301,760	\$347,528	\$321,876	\$309,387

INFORMATION TECHNOLOGY DIVISION

The Information Technology Division manages the City's computer network, computer systems, and telecommunications. Numerous technology updates, improvements, and new programs were suspended or significantly restricted between FY 2009-10 and FY 2013-14 while the City experienced severe financial problems. Many of these initiatives were restarted in FY 2014-15 when many of the financial issues were resolved and revenues were available to finance the suspended programs. These needed technology improvements will continue into FY 2015-16.

FY 2014-15 Major Accomplishments

- Implemented a major upgrade to the City's financial management and reporting system to the newest version with off-site data storage.
- Updated several key information technology equipment items.
- Installed new dedicated fiber internet connection.

FY 2015-16 Major Goals

- Improve support and response times in resolving reported computer problems and/or responding to service requests.
- Complete an information technology replacement program to upgrade the City network to assure a 99.9% reliability factor.
- Implement Microsoft Office 365 for greater flexibility and other software programs to improve staff personal productivity.

Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$0	\$237,350	\$219,486	\$154,750

FINANCE DEPARTMENT

	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>ESTIMATE</u> <u>2014-15</u>	<u>VARIANCE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
<u>PERSONNEL</u>					
Full-Time Salaries	\$55,536	\$98,126	\$81,665	\$16,461	\$91,698
Part-Time Salaries	81,855	32,237	68,607	(36,370)	38,909
Education Pay	585	601	579	22	0
Overtime	45	0	0	0	0
Retirement/PERS	7,659	11,979	16,547	(4,568)	22,824
FICA/Medicare	7,958	12,288	11,083	1,205	7,274
Workers' Compensation	3,525	4,308	4,171	137	3,056
Unemployment Insurance	1,062	2,746	685	2,061	0
Cafeteria Plan	12,377	12,879	19,577	(6,698)	16,405
Medical Insurance	5,210	8,778	5,133	3,645	10,008
Dental Insurance	760	672	1,011	(339)	1,400
Vision Insurance	99	96	137	(41)	0
Life Insurance/LTD	312	1,138	403	735	583
Mileage Reimbursement	158	0	379	(379)	250
Subtotal - Personnel	177,141	185,848	209,977	(24,129)	192,407
<u>SUPPLIES AND MATERIALS</u>					
Computer Software	660	55,000	55,000	0	5,750
Computers (Non-Capital)	0	2,650	2,650	0	3,200
Copier Lease	5,994	10,000	6,269	3,731	5,300
County Administration Fee	42	24,000	0	24,000	0
Furnishings & Equipment	5,500	8,000	8,000	0	2,000
Meetings & Travel	2,397	5,000	5,000	0	5,000
Memberships & Dues	1,383	1,000	965	35	1,000
Office Supplies	8,368	10,000	10,000	0	10,000
Printing & Advertising	2,775	2,380	2,055	325	2,380
Miscellaneous Expense	435	200	2,559	(2,359)	200
Subtotal - Supplies/Materials	27,554	118,230	92,498	25,732	34,830
<u>SERVICES</u>					
Contract Services	42,043	79,500	55,451	24,049	84,500
Equipment Maintenance	55,022	102,100	102,100	0	71,600
Subtotal - Services	97,065	181,600	157,551	24,049	156,100
<u>CAPITAL OUTLAY</u>					
Internet Service Upgrade	0	4,200	4,200	0	10,800
Information Technology	0	95,000	75,000	20,000	65,000
Phone & Email System Upgrade	0	0	2,136	(2,136)	5,000
Subtotal - Capital Outlay	0	99,200	81,336	17,864	80,800
Total	\$301,760	\$584,878	\$541,362	\$43,516	\$464,137

**AUTHORIZED POSITIONS
FINANCE DEPARTMENT**

<u>REGULAR POSITIONS:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Finance Director	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Accountant (Vacant)	1.00	1.00	1.00
Finance Technician	2.00	2.00	2.00
Fiscal Assistant II	2.00	2.00	2.00
SUBTOTAL - REGULAR POSITIONS	7.00	7.00	7.00
<u>PART-TIME POSITIONS [1]</u>			
City Treasurer (Elected Position)	-----	-----	-----
Finance Administrator (Vacant)	0.50	0.00	0.00
Financial Analyst	0.23	0.23	0.23
Fiscal Assistant I (Vacant)	0.50	0.50	0.50
SUBTOTAL - PART-TIME POSITIONS	1.23	0.73	0.73
TOTAL POSITIONS [1]	8.23	7.73	7.73

[1] Expressed in Full-Time Equivalent Positions (FTE)

COMMUNITY SERVICES DEPARTMENT

The Community Services Department is responsible for providing a variety of recreational, sporting, and senior activities to City residents financed from grants, user fees, and the General Fund. These activities are accounted for in several special revenue funds. The Department also manages and supervises City Hall maintenance and repair activities financed from the General Fund.

City Hall

The Department is also responsible for the operation, maintenance, and repair of City Hall, the cost of which is budgeted in the General Fund budget.

Recreation Division

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 parks and recreational facilities, including the Community Center, the Multipurpose/Active Adult Center, the Community Aquatics Center, and the Fillmore Middle School through a joint use agreement with the Fillmore Unified School District. The revenues and expenses for recreation programs are accounted for in an enterprise fund. Community Aquatics Center revenues and expenses are accounted for in a separate enterprise fund.

Community Center and Middle School 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 Girls' softball league, Fillmore Youth Football League, Fillmore Little League, and youth and adult soccer games. Sports field rentals by athletic leagues 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 venue in Fillmore. Operational expenses are financed from user fees and facility rentals.

The Community Aquatics Center is open to the public for swim lessons and recreational swimming during the summer months. The Fillmore Unified School District uses the Community Aquatics Center for school-related activities at other selected times of the year. The cost of operation is financed from user fees, facility rentals, and a parcel tax.

Effective July 1, 2015, the City assumed day-to-day operation and management of the City's Senior Center (renamed the Active Adult Center) from a non-profit organization.

Veterans Memorial Building

The Department also manages the Veterans Memorial Building, built in 1954, on behalf of the Veterans Memorial District, a non-profit Special District serving the Fillmore and Piru areas. The building is the largest publicly owned building in Fillmore and is rented to groups for a variety of social events such as weddings, anniversary celebrations, birthday parties, and quinceaneras.

FY 2014-15 Major Accomplishments

- Provided 6,121 congregate meals at the Active Adult Center and delivered 3,661 meals to home bound seniors using federal funding provided by the Ventura County Area Agency on Aging.
- 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.
- Established an Active Adult Commission to advise the City Council on operation of the Active Adult Center.
- Supervised and coordinated 4,138 seasonal swimming opportunities at the Community Aquatics Center for children and adults.

FY 2015-16 Major Goals

- Continue to provide a variety of youth programs at the City’s parks and recreation centers.
- Continue to Provide Federally-funded congregate and home delivered meals to seniors.
- Continue to manage the Veterans Memorial Building on behalf of the Veterans Memorial District.
- Assume management of the Active Adult Center and develop a wide range of programs for seniors of all ages.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$92,618	\$104,048	\$134,976	\$110,305

COMMUNITY SERVICES DEPARTMENT

	ACTUAL	BUDGET	ESTIMATE	VARIANCE	BUDGET
	2013-14	2014-15	2014-15	2014-15	2015-16
<u>PERSONNEL</u>					
Full-Time Salaries	\$11,354	\$8,749	\$10,799	(\$2,050)	\$10,576
Part-Time Salaries	1,846	1,907	0	1,907	0
Education Pay	70	164	0	164	0
Stand-by Pay	1	0	0	0	0
Retirement/PERS	1,855	2,142	2,348	(206)	3,023
FICA/Medicare	1,122	922	969	(47)	844
Workers' Compensation	451	314	267	47	277
Unemployment Insurance	87	206	91	115	0
Cafeteria Plan	1,683	1,134	2,408	(1,274)	1,643
Medical Insurance	558	853	200	653	1,361
Dental Insurance	121	59	118	(59)	150
Vision Insurance	15	8	17	(9)	0
Life Insurance/LTD	53	100	57	43	50
Uniform/Boots	74	107	0	107	152
Mileage Reimbursement	233	252	250	2	200
Subtotal - Personnel	19,523	16,917	17,524	(607)	18,276
<u>SUPPLIES AND MATERIALS</u>					
Communications	9,205	9,300	18,839	(9,539)	15,300
Furnishings & Equipment	329	7,500	3,500	4,000	0
Permits & Fees	1,041	1,050	1,873	(823)	1,050
Postage	11,392	8,200	9,922	(1,722)	8,200
Supplies & Materials	4,264	4,500	7,611	(3,111)	4,500
Utilities	28,770	31,651	33,771	(2,120)	25,549
Miscellaneous Expense	147	100	100	0	100
Subtotal - Supplies/Materials	55,148	62,301	75,616	(13,315)	54,699
<u>SERVICES</u>					
Contract Services	5,235	11,230	10,920	310	8,730
Equipment Maintenance	12,712	13,600	15,304	(1,704)	13,600
Insurance	0	0	15,612	(15,612)	15,000
Subtotal - Services	17,947	24,830	41,836	(17,006)	37,330
Total	\$92,618	\$104,048	\$134,976	(\$30,928)	\$110,305

**AUTHORIZED POSITIONS
COMMUNITY SERVICES DEPARTMENT**

<u>REGULAR POSITIONS:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Recreation Supervisor	1.00	1.00	1.00
SUBTOTAL - REGULAR POSITIONS	1.00	1.00	1.00
<u>PART-TIME POSITIONS [1]</u>			
Pool Manager	0.44	0.44	0.44
Lifeguard II	0.66	0.66	0.66
Lifeguard I	3.05	3.05	3.05
Pool Office Aide	3.05	3.05	3.05
Active Adult Center Site Coordinator	0.00	0.00	1.00
Senior Nutrition Worker	0.67	0.67	0.48
Bartender (Vacant)	0.13	0.00	0.00
SUBTOTAL - PART-TIME POSITIONS	8.00	7.87	8.68
TOTAL POSITIONS	9.00	8.87	9.68

[1] Expressed in Full-Time Equivalent Positions (FTE)

PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

The Planning and Community Development Department processes all the entitlements in the City such as annexations, conditional use permits, tentative tract maps, and development permits. 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.

Staffing and other related costs increased substantially in FY 2014-15 and continue into FY 2015-16. Land development activities from FY 2010-11 to FY 2013-14 were very limited, and all staffing in the department was eliminated in favor of minimal contract planning services. A vacant Planning and Community Development Director position was filled in early FY 2014-15 and part-time Office Aide position was upgraded to a Planning Technician mid-year in FY 2014-15 to manage a significantly increased planning workload.

FY 2014-15 Major Accomplishments

- Awarded a contract for an amendment to the Business Park Master Plan to update development fees.
- Awarded contracts to update the North Fillmore Specific Plan in accordance with the voter-approved Measure I.
- Completed review of Draft #1 of the Fillmore Works (Chevron property) Specific Plan and initiated review of Draft #2.
- Completed review of Phase 2 modifications to the Heritage Valley Parks Specific Plan.
- Processed final approvals that allowed the initiation of construction for a Family Dollar store.
- Processed Modification #5 to The Stop, Dollar General, and O'Reilly's Auto Parts commercial developments.
- Completed design review and planning approval for the final six residential units to Tract Map 5474 within Phase 1A of Heritage Valley Parks Specific Plan.

FY 2015-16 Major Goals

- Continue supervising project management activities for a new traffic signal at Mountain View Street and State Highway 126
- Complete the Subdivision Improvement Agreement for Phase 1B of the Hearthstone development.
- Complete design review and obtain Planning Commission and City Council approval for Phase 1B of the Heritage Valley Parks Specific Plan
- Complete planning approvals for the construction of Phase 1B of the Oakhaven condominiums project.
- Complete design review and obtain Planning Commission and City Council approval for the for the KB Homes residential project.

- Complete update of the Business Park Master Plan.
- Complete planning approvals for the proposed County Fire Station.
- Complete update of the North Fillmore Specific Plan.
- Complete the Fillmore Works (Chevron property) Specific Plan and initiate the annexation process with the Ventura County Local Agency Formation Commission.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$132,534	\$303,435	\$298,267	\$363,251

PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>PERSONNEL</u>					
Full-Time Salaries	\$78,034	\$134,399	\$135,863	(1,464)	\$135,401
Part-Time Salaries	11,110	20,621	0	20,621	0
Overtime	0	0	194	(194)	0
Retirement/PERS	9,101	24,933	32,466	(7,533)	41,912
FICA/Medicare	7,217	11,295	10,525	770	9,897
Workers' Compensation	1,659	4,178	3,751	427	3,521
Unemployment Insurance	414	2,524	960	1,564	0
Cafeteria Plan	3,260	14,600	20,225	(5,625)	9,773
Medical Insurance	4,375	6,096	4,972	1,124	13,197
Dental Insurance	280	423	1,050	(627)	1,600
Vision Insurance	35	60	142	(82)	0
Life Insurance/LTD	276	716	403	313	800
Mileage Reimbursement	2,130	240	3,597	(3,357)	2,000
Subtotal - Personnel	117,891	220,085	214,148	5,937	218,101
<u>SUPPLIES AND MATERIALS</u>					
Copier Lease	1,454	0	1,635	(1,635)	1,000
Meetings & Travel	23	5,000	5,000	0	1,000
Memberships & Dues	5,000	5,400	533	4,867	5,400
Office Supplies	158	350	284	66	350
Permits & Fees	746	0	0	0	0
Postage	0	100	100	0	100
Printing & Advertising	91	1,500	698	802	500
Recruitment	0	1,400	1,400	0	7,200
Training	0	1,000	1,000	0	5,000
Subtotal - Supplies/Materials	7,472	14,750	10,650	4,100	20,550
<u>SERVICES</u>					
Contract Services	7,171	68,600	73,469	(4,869)	124,600
Subtotal - Services	7,171	68,600	73,469	(4,869)	124,600
Total	\$132,534	\$303,435	\$298,267	\$5,168	\$363,251

**AUTHORIZED POSITIONS
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

<u>REGULAR POSITIONS:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Planning and Community Development Director	1.00	1.00	1.00
Planning Technician	0.00	0.00	1.00
SUBTOTAL - REGULAR POSITIONS	1.00	1.00	2.00
<u>PART-TIME POSITIONS [1]</u>			
Office Aide (Vacant)	0.50	0.50	0.00
SUBTOTAL - PART-TIME POSITIONS	0.50	0.50	0.00
TOTAL POSITIONS	1.50	1.50	2.00

[1] Expressed in Full-Time Equivalent Positions (FTE)

BUILDING DEPARTMENT

The General Fund portion of the Planning Department is comprised of the Building & Safety Division and the Code Enforcement Division. As with the Planning and Community Development Department, staffing and other related costs in the Building & Safety Division increased substantially in FY 2014-15 and continue into FY 2015-16. Land development activities from FY 2010-11 to FY 2013-14 were very limited. Staffing for both plan check and inspection activities was eliminated in favor minimal contract planning services. One full-time Building Inspector position was added in FY 2014-15 to provide inspection services for the Code Enforcement Division, the Building & Safety Division, and the Department of Public Works. Additionally, a full-time Building Official/Civil Engineer was hired In FY 2014-15 to provide plan check and engineering services to the Building & Safety Division and Department of Public Works. The costs of the two positions are apportioned to the two departments. The City also utilizes the services of a contract engineering firm when the workload requires additional plan check resources.

BUILDING & SAFETY DIVISION

The Building & Safety 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.

FY 2013-14 Major Accomplishments

- Completed plan checks and issued 360 building permits.
- Conducted an average of four building inspections per day.

FY 2014-15 Major Goals

- Continue to complete initial plan check activities within seven days of receipt of plans.
- Continue to complete follow-up plan checks within seven days of receipt of revised plans.
- Continue to inspect building permit activities within one day of a request for inspection.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$109,234	\$ 237,879	\$187,789	\$179,415

CODE ENFORCEMENT DIVISION

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.

FY 2013-14 Major Accomplishments

- Opened 29 new code enforcement cases and closed 118 code enforcement cases.

FY 2014-15 Major Goals

- Continue to enforce complaint generated violations of the development code involving quality of life issues.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$15,542	\$79,597	\$75,943	\$27,856

BUILDING DEPARTMENT

	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>ESTIMATE</u> <u>2014-15</u>	<u>VARIANCE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
<u>PERSONNEL</u>					
Full-Time Salaries	\$38,442	\$139,597	\$147,854	(\$8,257)	\$98,119
Part-Time Salaries	5,602	13,746	15,466	(1,720)	0
Overtime	0	0	129	(129)	0
Retirement/PERS	5,629	17,303	22,551	(5,248)	12,272
FICA/Medicare	3,946	7,879	13,942	(6,063)	7,457
Workers' Compensation	1,324	2,827	5,047	(2,220)	2,814
Unemployment Insurance	361	1,760	1,302	458	0
Cafeteria Plan	3,691	30,600	24,190	6,410	14,495
Medical Insurance	4	4,667	2,599	2,068	11,759
Dental Insurance	270	422	1,188	(766)	1,250
Vision Insurance	34	60	161	(101)	0
Life Insurance/LTD	150	715	703	12	655
Mileage Reimbursement	204	0	1,458	(1,458)	800
Subtotal - Personnel	59,657	219,576	236,590	(17,014)	149,621
<u>SUPPLIES AND MATERIALS</u>					
Copier Lease	1,454	0	1,635	(1,635)	1,200
Furnishings & Equipment	1,377	0	0	0	0
Meetings & Travel	530	0	842	(842)	1,500
Memberships & Dues	438	500	770	(270)	600
Office Supplies	59	400	286	114	400
Printing & Advertising	51	0	263	(263)	200
Supplies & Materials	0	2,500	535	1,965	750
Subtotal - Supplies/Materials	3,909	3,400	4,331	(931)	4,650
<u>SERVICES</u>					
Contract Services	60,016	93,500	21,964	71,536	52,000
Equipment Maintenance	1,194	1,000	847	153	1,000
Subtotal - Services	61,210	94,500	22,811	71,689	53,000
Total	\$124,776	\$317,476	\$263,732	\$53,744	\$207,271

**AUTHORIZED POSITIONS
BUILDING DEPARTMENT**

<u>REGULAR POSITIONS:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Code Enforcement Division			
Building Inspector [1]	0.50	0.50	0.50
Subtotal	0.50	0.50	0.50
Building & Safety Division			
Building Official/Civil Engineer [2]	0.00	0.50	0.50
Building Inspector [3]	0.00	0.50	0.50
Subtotal	0.00	1.00	1.00
TOTAL POSITIONS [4]	0.50	1.50	1.50

- [1] Shared with Building & Safety Division
- [2] Shared with Department of Public Works
- [3] Shared with Code Enforcement Division
- [4] Expressed in Full-Time Equivalent Positions (FTE)

PUBLIC WORKS DEPARTMENT

The General Fund portion of the Public Works Department is comprised of the Administration & Engineering Division and the Facility & Grounds Maintenance Division.

ADMINISTRATION AND ENGINEERING DIVISION

The Administration and Engineering Division is responsible for the design of new, improved, and refurbished infrastructure; the review and approval of land development projects 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, and for coordinating the Animal Regulation contract with the Ventura County.

FY 2014-15 Major Accomplishments

- Completed asphalt overlay activities along portions of Central Avenue, Central Avenue, Santa Clara Street, “A” Street, “B” Street, “C” Street, and Sespe Avenue.
- 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.
- Awarded a contract for update of the 2008 Potable Water Demand Study.
- Initiated design and engineering of two new water wells needed to provide adequate potable water supply to serve future developments and provide sufficient water service during emergencies.

FY 2015-16 Major Goals

- Design, solicit bids, award a contract, and manage the parking lot and storage area repaving at the Fire Station and Public Works Yard.
- Design, solicit bids, and manage major repairs of the fountain at the entrance to the Bridges subdivision.
- Design, solicit bids, award a contract, and manage tot lot improvements at Two Rivers Park.
- Develop an updated pavement management plan in conjunction with Ventura County.
- Complete engineering design, solicit bids, award a contract, and manage construction of a new traffic signal at Highway 126 and Mountain View Street.
- Oversee improvements to the Fillmore Water Reclamation Plant to be managed by the firm contracted to manage the plant on a day-to-day basis.

General Fund Expenditure History

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$32,689	\$78,437	\$79,404	\$61,272

MAINTENANCE DIVISION

The Maintenance Division is responsible for maintaining the City’s infrastructure and fixed assets, including buildings maintenance and repair, landscape maintenance, graffiti

abatement, park maintenance, vehicle maintenance and repair, animal regulation, and parking lot maintenance. Additional maintenance activities are budgeted in other funds. The Division also manages the City’s sewer collection and contracted treatment activities. Additionally, potable water pumping, treatment, storage and delivery activities are managed by the Maintenance Division. Funding for the sewer and water systems is budgeted in enterprise funds.

FY 2014-15 Major Accomplishments

- Removed in excess of 1,000 incidents of graffiti at various locations throughout the City.
- Responded to 1,300 emergency and non-emergency requests by utility customers.
- Provided tree trimming and other tree maintenance services for 755 City-owned trees.
- Repaired 940 pot holes on City Streets.
- Established water savings regulations, including restrictions on watering of outdoor ornamental landscaping areas.
- Conducted a community-wide cleanup on Saturday, September 27, 2014 at the site of a former water well.

FY 2015-16 Major Goals

- Continue to address and immediately remediate incidents of graffiti.
- Continue to replace manually read water meters with electronic meters that can be read remotely.
- Respond to all requests for service by utility customers with two hours and non-emergency requests within eight hours.
- Maintain all storm drains and sewer lines accordance with Regional Water Quality Control Board requirements.

General Fund Expenditure History

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$468,494	\$481,586	\$434,614	\$426,717

PUBLIC WORKS DEPARTMENT

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>PERSONNEL</u>					
Full-Time Salaries	\$24,826	\$85,562	\$91,170	(\$5,608)	\$66,099
Part-Time Salaries	3,719	0	0	0	0
Overtime	0	3,814	346	3,468	0
Education Pay	429	649	380	269	0
Stand-by Pay	318	522	1,005	(483)	1,000
Retirement/PERS	4,051	13,250	16,931	(3,681)	13,417
FICA/Medicare	2,473	5,850	5,926	(76)	5,080
Workers' Compensation	1,346	2,275	3,304	(1,029)	2,286
Unemployment Insurance	213	1,164	560	604	0
Cafeteria Plan	4,459	21,640	27,738	(6,098)	10,002
Medical Insurance	840	6,232	2,075	4,157	8,103
Dental Insurance	301	500	834	(334)	1,347
Vision Insurance	33	71	115	(44)	0
Life Insurance/LTD	133	744	383	361	562
Uniform/Boots	328	379	627	(248)	350
Mileage Reimbursement	166	180	178	2	0
Subtotal - Personnel	43,635	142,832	151,572	(8,740)	108,246
<u>SUPPLIES AND MATERIALS</u>					
Communications	114	200	0	200	200
Copier Lease	667	800	669	131	800
Fuel	84,780	61,540	33,462	28,078	25,000
Furnishings & Equipment	0	4,000	2,000	2,000	0
Meetings & Travel	735	1,000	1,000	0	2,000
Memberships & Dues	29	90	253	(163)	200
Office Supplies	46	600	753	(153)	250
Permits & Fees	3,132	2,370	2,370	0	1,800
Safety & Protective Equipment	337	300	37	263	300
Small Tools/Equipment	2,003	2,500	1,618	882	3,000
Supplies & Materials	16,583	20,000	11,143	8,857	19,500
Training	1,292	800	88	712	500
Utilities	115,928	106,353	80,867	25,486	101,073
Subtotal - Supplies/Materials	225,646	200,553	134,260	66,293	154,623
<u>SERVICES</u>					
Animal Control Contract	53,095	59,948	59,948	0	65,000
Contract Services	160,755	120,420	127,245	(6,825)	126,920
Equipment Maintenance	18,052	29,270	25,620	3,650	30,600
Insurance	0	0	8,373	(8,373)	2,600
Subtotal - Services	\$231,902	\$209,638	\$221,186	(\$11,548)	\$225,120

PUBLIC WORKS DEPARTMENT (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>CAPITAL OUTLAY</u>					
Aerial Photography	\$0	\$7,000	\$7,000	\$0	\$0
Subtotal - Capital Outlay	0	7,000	7,000	0	0
Total	\$501,183	\$560,023	\$514,018	\$46,005	\$487,989

**AUTHORIZED POSITIONS
PUBLIC WORKS DEPARTMENT**

<u>REGULAR POSITIONS:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Administration and Engineering Division			
Municipal Services Director (Vacant)	1.00	1.00	1.00
Building Official/Civil Engineer [1]	0.00	0.50	0.50
Subtotal	1.00	1.50	1.50
Maintenance Division			
Public Works Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	3.00	3.00	1.00
Maintenance Worker	3.00	3.00	6.00
Meter Reader (Vacant)	1.00	1.00	0.00
Subtotal	8.00	8.00	8.00
SUBTOTAL - REGULAR POSITIONS	9.00	9.50	9.50
<u>PART-TIME POSITIONS</u>			
Maintenance Division			
Building Maintenance Worker	2.00	2.00	2.00
SUBTOTAL - PART-TIME POSITIONS	2.00	2.00	2.00
TOTAL POSITIONS [4]	11.00	11.50	11.50

- [1] Shared with Building Department
 [2] Expressed in Full-Time Equivalent Positions (FTE)

POLICE SERVICES DEPARTMENT

Fillmore contracts for law enforcement services with the Ventura County Sheriff's Department. The City contract with the Sheriff's Department provides for the services of 50% of a Police Chief (Sheriff's Captain), 50% of a Detective 9 officers/24 hours a day, School Resource Officer (SRO), 60% of a Communications Dispatcher/Office Manager, and 50% Cadet. 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 31 sworn officers, 12 citizen volunteers and 18 teen explorers work out of the Fillmore Police Facility. Additionally, City staff manages the North Fillmore Police Sub-Station and a School Crossing Guards program with a part-time civilian employee.

FY 2014-15 Major Accomplishments

- Achieved a 24.4% reduction in part I crimes, defined as serious felonies, in 2013. This represents the third consecutive year that Part I crimes decreased.
- Maintained a 5.5 minute response time for emergency calls and an average 10.9 minutes response time for non-emergency calls.
- Obtained a grant for the purchase of hi tech microwave cameras installed in high crime areas.
- Completed refurbishment activities at the Police Station including interior/exterior repainting, installation of water saving fixtures, improved security equipment, and refurbished interview rooms.

FY 2015-16 Major Goals

- Maintain a 6 minute response time for emergency calls and an 11 minute response time for non-emergency calls.
- Continue to work with City staff to provide high-quality law enforcement and public service activities to Fillmore residents.
- Work with the community and community based organizations to provide greater resources and opportunities for young adults to succeed in school and employment opportunities.
- Continue to safely cross children traveling to and from schools.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$2,996,572	\$3,141,454	\$3,128,912	\$3,171,135

POLICE SERVICES DEPARTMENT

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>PERSONNEL</u>					
Part-Time Salaries	\$24,930	\$29,422	\$25,294	\$4,128	\$24,538
FICA/Medicare	1,255	2,250	1,330	920	1,394
Workers' Compensation	695	885	722	163	703
Unemployment Insurance	177	503	190	313	0
Medical Insurance	0	0	0	0	349
Uniform/Boots	0	965	0	965	0
Subtotal - Personnel	27,057	34,025	27,536	6,489	26,984
<u>SUPPLIES AND MATERIALS</u>					
Communications	2,337	2,100	2,568	(468)	2,000
Copier Lease	3,295	7,500	3,302	4,198	3,500
Fuel	0	0	17,726	(17,726)	15,000
Furnishings & Equipment	1,379	0	0	0	0
Office Supplies	0	75	75	0	0
Permits & Fees	1,136	1,200	1,200	0	1,000
Printing & Advertising	1,186	1,500	500	1,000	100
Rentals	4,190	4,500	4,500	0	3,000
Utilities	2,226	4,017	2,526	1,491	4,100
Miscellaneous	0	250	353	(103)	500
Subtotal - Supplies/Materials	15,749	21,142	32,750	-11,608	29,200
<u>SERVICES</u>					
Contract Services	9,215	1,440	3,645	(2,205)	2,540
COPS Grant	1,323	15,888	15,888	0	10,000
Crisis Intervention	1,063	4,182	4,182	0	4,600
Equipment Maintenance	3,782	5,100	5,655	(555)	4,700
Hi-Tech Task Force	4,295	4,250	4,250	0	4,250
Insurance	0	0	5,023	(5,023)	5,000
School Resource Officer	161,162	168,983	168,983	0	162,500
Sheriff Basic Contract	2,736,264	2,845,444	2,820,000	25,444	2,891,361
Sheriff Special Events	36,662	41,000	41,000	0	30,000
Subtotal - Services	2,953,766	3,086,287	3,068,626	17,661	3,114,951
Total	\$2,996,572	\$3,141,454	\$3,128,912	\$12,542	\$3,171,135

**AUTHORIZED POSITIONS
POLICE SERVICES DEPARTMENT**

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<u>PART-TIME POSITIONS</u>			
Civilian Police Officer	0.29	0.29	0.25
School Crossing Guard	1.33	1.33	1.57
SUBTOTAL - PART-TIME POSITIONS	1.62	1.62	1.82
TOTAL POSITIONS [1], [2]	1.62	1.62	1.82

[1] Expressed in Full-Time Equivalent Positions (FTE)

[2] All other positions provided under a contract with the Ventura County Sheriff

FIRE PROTECTION DEPARTMENT

The Fillmore Fire Protection Department is responsible for the protection of life, property and the environment for all the citizens of Fillmore and all of its visitors and is staffed with both full-time employees and volunteers. The Department also manages the City’s cable television and community promotion public access channel.

FIRE PREVENTION AND SUPPRESSION

The Department provides an all-risk emergency response service such as medical emergency response, hazardous materials mitigation, rescue, structural and land fire response, public education, training, prevention and investigation. In addition, the Fillmore Fire Department conducts an annual weed abatement inspection program throughout the year with additional emphasis from April through July and, as one of only a few cities allowing the sale and discharge of “Safe and Sane” fireworks.

FY 2013-14 Major Accomplishments

- Accomplished a less than 5 minute response time 90% of the time for fire and paramedic calls.
- Obtained Federal funding to partially finance the purchase of a 200 kilovolt trailer-mounted, generator that provides emergency power to the Fire Station and Public Works Headquarters and that can be transported to other locations when needed.
- Obtained City Council approval of a lease/purchase agreement to replace a fire engine that had reached the end of its useful life.
- Accepted a donation of communications equipment and self-contained breathing apparatus from the Fillmore Volunteer Firefighters Foundation valued at \$198,500

FY 2014-15 Major Goals

- Maintain at least a 5 minute response time for fire and paramedic calls.
- Continue to actively solicit grant funds to provide additional staffing and equipment.
- Conduct a 2015 Weed Abatement Inspection Program.
- Continue Community Emergency Response Team (CERT) training for City residents.
- Continue to provide high-quality, in-service training for Fire Protection Department employees and volunteers.
- Continue to recruit highly qualified Volunteer Firefighters.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$941,993	\$1,285,631	\$1,035,800	\$1,011,221

FIRE PROTECTION DEPARTMENT (CONT'D)

CABLE TELEVISION AND COMMUNITY PROMOTION DIVISION

This Cable Television and Community Promotion Division 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.

FY 2014-15 Major 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.

FY 2015-16 Major Goals

- Broadcast all City Council/Successor Agency meetings on the City's public access cable television channel.
- Continue to broadcast a variety of community announcements to keep City residents informed of the City's activities.
- Coordinate replacement of broadcast equipment with Information Technology staff.

General Fund Expenditure History

FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
Actual	Budget	Estimate	Budget
\$8,765	\$11,729	\$6,701	\$11,502

FIRE PROTECTION DEPARTMENT

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>PERSONNEL</u>					
Full-Time Salaries	\$302,391	\$275,193	\$293,975	(\$18,782)	\$327,773
Part-Time Salaries	18,407	72,386	35,139	37,247	32,203
Filming Pay	30,664	29,900	25,236	4,664	30,000
Vacation Relief	28,400	33,688	23,520	10,168	26,928
Retirement/PERS	121,238	156,155	157,178	(1,023)	153,258
FICA/Medicare	44,940	40,667	44,314	(3,647)	35,853
Workers' Compensation	15,160	16,770	13,716	3,054	14,215
Unemployment Insurance	4,261	8,460	253	8,207	0
Cafeteria Plan	22,376	28,755	45,355	(16,600)	31,080
Medical Insurance	10,257	18,784	2,334	16,450	23,337
Dental Insurance	2,289	1,628	2,387	(759)	2,500
Vision Insurance	303	234	323	(89)	0
Life Insurance/LTD	1,266	2,757	1,310	1,447	2,000
Clothing Allowance	58,225	59,640	63,161	(3,521)	65,000
Firefighter Stipend	50,026	43,267	43,267	0	36,421
Paramedic Stipend	94,864	99,450	99,450	0	102,844
Subtotal - Personnel	805,067	887,734	850,918	36,816	883,412
<u>SUPPLIES AND MATERIALS</u>					
Communications	9,960	7,750	8,000	(250)	15,000
EMS Expense	2,289	7,500	7,500	0	5,000
Firefighter Clothing	2,080	5,400	5,400	0	0
Firefighters Expense	3,043	6,000	6,000	0	6,000
Fuel	0	0	9,932	(9,932)	10,000
Furnishings & Equipment	1,379	6,000	6,040	(40)	4,000
Lease Payments	7,968	7,766	7,766	0	7,766
Memberships & Dues	720	900	2,080	(1,180)	900
Office Supplies	2,927	1,000	848	152	1,000
Permits & Fees	5,283	7,000	7,000	0	7,000
Safety & Protective Equipment	71	7,500	4,200	3,300	1,500
Small Tools Equipment	2,642	3,000	3,000	0	3,000
Supplies & Materials	2,964	2,000	2,194	(194)	2,000
Training	3,112	6,000	6,000	0	5,000
Utilities	16,864	15,580	16,372	(792)	16,740
Subtotal - Supplies/Materials	61,302	83,396	92,332	(8,936)	84,906
<u>SERVICES</u>					
Contract Services	44,273	27,880	27,793	87	20,130
Equipment Maintenance	23,285	42,500	42,500	0	16,000
Insurance	0	1,350	3,775	(2,425)	3,775
Weed Abatement	2,927	2,500	2,500	0	2,500
Subtotal - Services	\$70,485	\$74,230	\$76,568	(\$2,338)	\$42,405

FIRE PROTECTION DEPARTMENT (CONT'D)

	ACTUAL	BUDGET	ESTIMATE	VARIANCE	BUDGET
	2013-14	2014-15	2014-15	2014-15	2015-16
<u>CAPITAL OUTLAY</u>					
Fire Hoses	\$0	\$4,000	\$5,682	(\$1,682)	\$4,000
Fire Turnouts	9,991	15,000	14,000	1,000	5,000
Rescue Vehicle	0	230,000	1	229,999	0
Radio Pagers	3,913	3,000	3,000	0	3,000
Subtotal - Capital Outlay	13,904	252,000	22,683	229,317	12,000
Total	\$950,758	\$1,297,360	\$1,042,501	\$254,859	\$1,022,723

**AUTHORIZED POSITIONS
FIRE PROTECTION DEPARTMENT**

<u>REGULAR POSITIONS:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>205-16</u>
Assistant City Manager/Fire Chief	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00
SUBTOTAL - REGULAR POSITIONS	4.00	4.00	4.00
<u>PART-TIME POSITIONS [1]</u>			
Assistant Fire Chief	0.00	0.07	0.07
Cable Television Coordinator	0.09	0.09	0.16
Volunteer Firefighter/Emergency Medical Technician	0.09	0.09	0.16
Volunteer Paramedic	1.40	1.40	1.40
SUBTOTAL - PART-TIME POSITIONS	1.58	1.65	1.79
TOTAL POSITIONS [1]	5.58	5.65	5.79

[1] Expressed in Full-Time Equivalent Positions (FTE)

SPECIAL REVENUE FUNDS

PUBLIC EDUCATION IN GOVERNMENT (PEG) FUND

Public Education in Government fees are received from the City's cable television provider. The fees must be used for infrastructure and equipment improvements in support of making government more accessible to its residents. Funds budgeted in FY 2015-16 will be used to purchase services and equipment to enhance the broadcasting of City Council and other meetings.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Franchise Fees	\$13,364	\$6,900	\$7,612	\$712	\$6,900
From General Fund	0	0	34	0	0
Total - Revenues	13,364	6,900	7,646	712	6,900
<u>EXPENDITURES</u>					
Contract Services	0	0	0	0	6,720
Furnishings & Equipment	2,701	5,000	0	5,000	35,000
Total - Expenditures	2,701	5,000	0	5,000	41,720
Revenues Less Expenditures	\$10,663	\$1,900	\$7,646	\$5,712	(\$34,820)

GASOLINE TAX FUND

These funds provide for maintenance of 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.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Earnings	\$563	\$0	\$488	\$488	\$0
Section 2103	217,948	173,450	173,450	0	173,450
Section 2105	106,394	73,749	73,749	0	73,749
Section 2106	58,762	53,690	53,690	0	53,690
Section 2107	113,813	109,801	109,801	0	109,801
Section 2107.5	4,000	4,000	4,000	0	4,000
Total Revenues	501,480	414,690	415,178	488	414,690
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	80,016	72,524	72,434	90	97,791
Part-Time Salaries	3,055	2,134	131	2,003	0
Overtime	26	2,000	815	1,185	0
Education Pay	2,744	3,528	1,881	1,647	0
Standby Pay	2,582	2,000	2,505	(505)	0
Retirement/PERS	15,341	14,923	18,080	(3,157)	31,184
FICA/Medicare	7,566	6,873	6,845	28	8,064
Workers' Compensation	4,253	2,199	3,625	(1,426)	4,842
Unemployment Insurance	694	1,536	630	906	0
Cafeteria Plan	14,844	11,745	18,421	(6,676)	14,929
Medical Insurance	1,668	8,196	1,762	6,434	17,649
Dental Insurance	958	613	966	(353)	3,500
Vision Insurance	128	88	131	(43)	0
Life Insurance/LTD	411	1,038	414	624	1,500
Uniform Boots	1,101	1,101	1,006	95	2,816
Mileage Reimbursement	0	960	0	960	0
Subtotal - Personnel	135,387	131,458	129,646	1,812	182,275
<u>SUPPLIES AND MATERIALS</u>					
Dues & Subscriptions	487	800	247	553	460
Fuel	0	15,000	3,845	11,155	0
Meetings & Travel	45	400	57	343	400
Office Supplies	277	450	93	357	450
Safety Equipment	373	300	0	300	300
Small Tools & Equipment	1,622	2,000	246	1,754	2,000
Supplies & Materials	4,616	10,000	6,998	3,002	11,000
Training	0	0	0	0	2,000
Utilities	64,080	103,560	52,137	51,423	103,560
Subtotal - Supplies/Materials	\$71,500	\$132,510	\$63,623	\$68,887	\$120,170

GASOLINE TAX FUND (CONT'D)

	<u>ACTUAL</u> 2013-14	<u>BUDGET</u> 2014-15	<u>ESTIMATE</u> 2014-15	<u>VARIANCE</u> 2014-15	<u>BUDGET</u> 2015-16
<u>SERVICES</u>					
Contract Services	\$76,523	\$158,000	\$53,018	\$104,982	\$203,500
Insurance	9,300	12,872	631	12,241	9,718
Equipment Maintenance	3,964	9,000	8,596	404	13,000
Subtotal - Services	89,787	179,872	62,245	117,627	226,218
<u>TRANSFERS OUT</u>					
To General Fund	23,351	6,731	6,731	0	12,881
Subtotal - Transfers	23,351	6,731	6,731	0	12,881
Total Expenditures	320,025	450,571	262,245	188,326	541,544
Revenues Less Expenditures	\$181,455	(\$35,881)	\$152,933	\$188,814	(\$126,854)

LOCAL TRANSPORTATION FUND

Local Transportation revenues are generated from a 1/2 cent sales tax on gasoline and are distributed by the Ventura County Transportation Commission. 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 activities.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$384	\$0	\$486	\$486	\$0
TDA Streets Article 8	190,064	136,907	102,678	(34,229)	100,000
Total - Revenues	190,448	136,907	103,164	(33,743)	100,000
<u>CAPITAL OUTLAY</u>					
Street Improvements	0	136,907	0	136,907	190,064
Total - Capital Outlay	0	136,907	0	136,907	190,064
Revenues Less Expenditures	\$190,448	\$0	\$103,164	\$103,164	(\$90,064)

LIGHTING & LANDSCAPE ASSESSMENT DISTRICT FUND

The City Council in 1987 established 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 nine zones. The property owners in each zone pay an annual assessment to fund the operations of the district.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Assessments	\$268,122	\$284,848	\$278,482	(\$6,366)	\$309,193
Transfers In	286	27,955	30,836	2,881	21,051
Interest Income	1,448	0	851	851	0
Workers' Compensation Refund	(9)	0	0	0	0
Total Revenues	269,856	312,803	310,169	(2,634)	330,244
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	6,623	22,792	19,226	3,566	11,752
Part-Time Salaries	8,961	0	6,375	(6,375)	0
Overtime	3	0	191	(191)	0
Education Pay	2,226	500	0	500	0
Standby Pay	115	0	714	(714)	0
Retirement/PERS	1,347	3,280	4,577	(1,297)	4,794
FICA/Medicare	1,259	2,215	2,317	(102)	993
Workers' Compensation	614	685	1,127	(442)	621
Unemployment Insurance	44	495	169	326	103
Cafeteria Plan	978	3,645	4,983	(1,338)	2,915
Medical Insurance	247	2,529	493	2,036	1,628
Dental Insurance	65	190	257	(67)	595
Vision Insurance	7	27	35	(8)	21
Life Insurance/LTD	25	322	111	211	200
Uniform Boots	69	0	270	(270)	400
Subtotal - Personnel	22,583	36,680	40,845	(4,165)	24,022
<u>SUPPLIES AND MATERIALS</u>					
Utilities	141,462	108,841	72,450	36,391	111,747
Subtotal - Supplies/Materials	141,462	108,841	72,450	36,391	111,747
<u>SERVICES</u>					
Contract Services	142,184	175,959	168,988	6,971	167,517
County Administrative Fee	14,746	14,790	11,270	3,520	12,441
Subtotal - Services	156,930	190,749	180,258	10,491	179,958
<u>CAPITAL OUTLAY</u>					
Fountain Refurbishment	0	100,000	0	100,000	50,000
Subtotal - Capital Outlay	\$0	\$100,000	\$0	\$100,000	\$50,000

LIGHTING & LANDSCAPE ASSESSMENT DISTRICT FUND (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>TRANSFERS OUT</u>					
To General Fund	\$15,028	\$42,745	\$39,709	\$3,036	\$27,120
Subtotal - Transfers	15,028	42,745	39,709	3,036	27,120
Total Expenditures	336,003	479,015	333,262	145,753	392,847
Revenues Less Expenditures	(\$66,147)	(\$166,212)	(\$23,093)	\$143,119	(\$62,603)

STORM DRAIN ASSESSMENT DISTRICT FUND

The City Council in 1987 established 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 seven zones. The property owners in each zone pay an annual assessment to fund the operations of the district.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Assessments	\$220,895	\$262,408	\$234,747	(\$27,661)	\$263,593
Interest Income	1,045	0	836	836	0
Total Revenues	221,940	262,408	235,583	(26,825)	263,593
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	9,518	20,441	17,051	3,390	11,222
Part-Time Salaries	3,225	0	1,662	(1,662)	0
Overtime	3	0	179	(179)	0
Education Pay	310	0	444	(444)	0
Standby Pay	230	0	643	(643)	0
Retirement/PERS	1,905	2,818	3,993	(1,175)	4,554
FICA/Medicare	1,077	1,981	1,748	233	949
Workers' Compensation	1,018	0	0	0	0
Unemployment Insurance	68	442	149	293	99
Cafeteria Plan	1,594	3,240	4,352	(1,112)	2,729
Medical Insurance	329	2,224	422	1,802	1,538
Dental Insurance	100	169	225	(56)	600
Vision Insurance	7	24	31	(7)	20
Life Insurance/LTD	45	286	97	189	344
Uniform/Boots	100	0	236	(236)	200
Subtotal - Personnel	19,529	31,625	31,232	393	22,255
<u>SERVICES</u>					
Contract Services	36,090	48,713	48,450	263	48,678
County Administrative Fee	6,281	12,667	5,078	7,589	5,078
Subtotal - Services	42,371	61,380	53,528	7,852	53,756
<u>TRANSFERS OUT</u>					
To General Fund	15,771	43,555	36,647	6,908	23,540
To NPDES Fund	19,987	22,457	26,948	(4,491)	7,378
To Levee Reserve	288,549	133,895	133,895	0	133,895
To District Capital Improv Fund	(164,267)	(30,504)	(46,667)	16,163	22,769
Subtotal - Transfers	160,040	169,403	150,823	18,580	187,582
Total Expenditures	221,940	262,408	235,583	26,825	263,593
Revenues Less Expenditures (1)	\$0	\$0	\$0	\$0	\$0

(1) Annual surpluses/deficits accrue to the District 7 Capital Improvement Fund Reserve.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

The Community Development Block Grant (CDBG) Fund was established to utilize funds from U.S. Department of Housing and Urban Development administered by the County of Ventura. The grant funds are utilized for programs and projects that serve low and moderate-income individuals and seniors. Programs and projects are approved annually by the City Council.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Federal Grant Funds	\$88,448	\$92,500	\$3,017	(\$89,483)	\$238,000
From General Fund	0	0	0	0	8,000
Total Revenues	88,448	92,500	3,017	(89,483)	238,000
<u>EXPENDITURES</u>					
<u>SERVICES</u>					
Code Enforcement Services	13,897	35,000	3,883	31,117	0
Subtotal - Services	13,897	35,000	3,883	31,117	0
<u>CAPITAL OUTLAY</u>					
Fire Engine Lease Payment	69,005	57,500	69,174	(11,674)	0
Fire Rescue Vehicle	0	0	0	0	238,000
Subtotal - Capital Outlay	69,005	57,500	69,174	(11,674)	238,000
Total Expenditures	82,902	92,500	73,057	19,443	238,000
Revenues Less Expenditures	\$5,546	\$0	(\$70,040)	(\$70,040)	\$0

PUBLIC TRANSIT FUND

The VISTA intercity bus and Fillmore Dial-a-Ride programs are funded with Transportation Development Act funds managed by the Ventura County Transportation Commission. In conjunction with the City's Dial-a-ride program, VISTA 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.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
TDA Article 8 Grant	\$423,340	\$364,969	\$16,967	(\$348,002)	\$420,000
Total Revenues	423,340	364,969	16,967	(348,002)	420,000
<u>EXPENDITURES</u>					
<u>SERVICES</u>					
VISTA Contract	416,894	420,000	23,413	396,587	420,000
Subtotal - Services	416,894	420,000	23,413	396,587	420,000
<u>TRANSFERS OUT</u>					
To Street Capital Projects	0	432,000	12,010	419,990	0
Subtotal - Transfers Out	0	432,000	12,010	419,990	0
Total Expenditures	416,894	852,000	35,423	816,577	420,000
Revenues Less Expenditures	\$6,446	(\$487,031)	(\$18,456)	\$468,575	\$0

BIKE PATHS FUND

Transportation Development Act Title 3 funds finance the maintenance of Class I Bike Paths that have been constructed throughout the City during the past 35 years. The City's Bicycle Master Plan proposes a network of safe bicycle paths to allow recreational and commuter access to all areas of Fillmore.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$44	\$25	\$51	\$26	\$25
TDA Article 3 Grant	4,296	6,550	0	(6,550)	4,850
Total Revenues	4,340	6,575	51	(6,524)	4,875
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	2,584	7,892	9,819	(1,927)	11,738
Overtime	2	0	184	(184)	0
Education Pay	209	289	497	(208)	0
Stand-by Pay	159	123	402	(279)	0
Retirement	530	1,581	2,664	(1,083)	3,759
FICA/Medicare	253	755	982	(227)	1,045
Worker's Compensation	145	237	533	(296)	607
Unemployment Insurance	11	168	88	80	105
Cafeteria Plan	483	1,215	2,470	(1,255)	2,346
Medical Insurance	1	771	141	630	2,493
Dental Insurance	23	63	129	(66)	200
Vision Insurance	0	9	17	(8)	0
Life Insurance /LTD	11	107	55	52	120
Uniforms / Boots	26	36	134	(98)	200
Subtotal - Personnel	4,437	13,246	18,115	(4,869)	22,613
<u>SUPPLIES AND MATERIALS</u>					
Licenses & Permits	21	180	0	180	0
Operating Supplies	0	300	0	300	300
Safety Equipment	0	300	0	300	300
Small Tools and Equipment	0	100	0	100	100
Subtotal - Supplies/Materials	21	880	0	880	700
<u>SERVICES</u>					
Contract Services	2,416	20,382	5,257	15,125	7,800
Equipment Maintenance	0	500	661	(161)	1,082
Subtotal - Services	\$2,416	\$20,882	\$5,918	\$14,964	\$8,882

BIKE PATHS FUND (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>TRANSFERS</u>					
To General Fund	\$0	\$67	\$67	\$0	\$616
Subtotal - Transfers	0	67	67	0	616
Total Expenditures	6,874	35,075	24,100	10,975	32,811
Revenues Less Expenditures	(\$2,534)	(\$28,500)	(\$24,049)	\$4,451	(\$27,936)

SOLID WASTE FUND

Monies in the Solid Waste Fund are used to protect public health by allowing residents to safely dispose of hazardous waste. The City contracts with a private hauler for these services.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$251	\$200	\$189	(\$11)	\$200
CIWMP Reallocation	1,540	3,084	10,856	7,772	3,084
Source Reduction Fees	71,024	75,000	68,003	(6,997)	75,000
Vehicle Impact Fee	15,288	25,600	10,617	(14,983)	25,600
Waste Coordination	163	880	358	(522)	880
Dept. Conservation Grant	5,000	0	0	0	0
Total Revenues	93,266	104,764	90,023	(14,741)	104,764
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	42,797	45,411	41,129	4,282	41,725
Part-Time Salaries	2,819	2,300	1,626	674	0
Overtime Pay	9	1,000	54	946	0
Education Pay	529	554	275	279	0
Stand-By Pay	165	1,301	300	1,001	0
Retirement	10,510	9,323	9,095	228	11,853
FICA/Medicare	3,711	4,183	3,013	1,170	3,228
Worker's Compensation	1,483	1,372	1,277	95	1,377
Unemployment Insurance	335	935	319	616	325
Cafeteria Plan	5,367	5,346	7,568	(2,222)	4,802
Medical Insurance	1,041	3,723	768	2,955	5,125
Dental Insurance	388	289	392	(103)	600
Vision Insurance	49	41	53	(12)	55
Life Insurance/ltd	221	490	231	259	324
Uniforms/boots	171	369	134	235	300
Deferred Compensation	180	0	244	(244)	248
Mileage Reimbursement	309	720	393	327	401
Subtotal - Personnel	70,084	77,357	66,871	10,486	70,363
<u>SUPPLIES AND MATERIALS</u>					
Training	0	400	0	400	400
Office Supplies	11	600	35	565	600
Printing & Advertising	92	0	144	(144)	0
Subtotal - Supplies/Materials	103	1,000	179	821	1,000
<u>SERVICES</u>					
Contract Services	510	1,900	592	2,492	1,900
Landfill Flood Mitigation	0	9,500	0	9,500	9,500
Household Hazard Waste	8,381	16,000	5,072	21,072	16,000
Subtotal - Services	\$8,891	\$27,400	\$5,664	\$21,736	\$27,400

SOLID WASTE FUND (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<i>TRANSFERS OUT</i>					
To General Fund	\$4,000	\$3,502	\$3,502	\$0	\$10,708
Subtotal - Transfers	4,000	3,502	3,502	0	10,708
Total Expenditures	83,078	109,259	76,216	33,043	109,471
Revenues Less Expenditures	\$10,188	(\$4,495)	\$13,807	\$18,302	(\$4,707)

AFFORDABLE HOUSING FUND

Effective February 1, 2012, the Former Redevelopment Agency for the City of Fillmore was eliminated along with all redevelopment agencies in California. The City of Fillmore elected to become the Successor Agency for housing programs. The City administers a First-time Homebuyer Program and monitors affordable units that were deed restricted when they were purchased to ensure that Fillmore continues to meet its Regional Housing Needs Assessment goals. The planning and administrative expenditures in the Affordable Housing Fund are necessary for the production, improvement, and/or preservation of low and moderate income housing, and is funded with principal repayment and interest generated from existing loans.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest on Loans	\$8,248	\$8,500	\$8,725	\$225	\$8,500
Loan Proceeds	8,246	6,000	40,835	34,835	6,000
Total Revenues	16,494	14,500	49,560	35,060	14,500
<u>EXPENDITURES</u>					
<u>SERVICES</u>					
Contract Services	5,827	1,200	663	537	1,200
Legal Services	34,067	1,000	0	1,000	1,000
Subtotal - Services	39,894	2,200	663	1,537	2,200
<u>TRANSFERS OUT</u>					
To General Fund	1,200	1,200	1,200	0	0
Subtotal - Transfers	1,200	1,200	1,200	0	0
Total Expenditures	41,094	3,400	1,863	1,537	2,200
Revenues Less Expenditures	(\$24,600)	\$11,100	\$47,697	\$36,597	\$12,300

FIRE SUBSTATION DEVELOPMENT IMPACT FEES

Public Facilities Development Impact Fees are used to defray the costs of providing new or expanded fire prevention and protection facilities at a fire substation to serve new developments.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$78	\$0	\$64	\$64	\$0
Development Impact Fees	4,631	0	9,120	9,120	0
Total Revenues	4,709	0	9,184	9,184	0
<u>EXPENDITURES</u>					
<u>CAPITAL OUTLAY</u>					
Fire Rescue Vehicle	0	0	0	0	40,000
Subtotal - Capital Outlay	0	0	0	0	40,000
Total Expenditures	0	0	0	0	40,000
Revenues Less Expenditures	\$4,709	\$0	\$9,184	\$9,184	(\$40,000)

PUBLIC FACILITIES DEVELOPMENT IMPACT FEES

Public Facilities Development Impact Fees are used to defray the costs of providing new or expanded public infrastructure facilities to serve new developments.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$380	\$0	\$343	\$343	\$0
Development Impact Fees	49,405	99,974	109,700	9,726	120,600
Total Revenues	49,785	99,974	110,043	10,069	120,600
<u>EXPENDITURES</u>					
<u>SERVICES</u>					
Contract Services	0	0	0	0	0
Subtotal - Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Revenues Less Expenditures	\$49,785	\$99,974	\$110,043	\$10,069	\$120,600

TRANSPORTATION DEVELOPMENT IMPACT FEES FUND

Transportation Development Impact Fees are used to develop new or improved transportation infrastructure to serve new developments.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$1,590	\$0	\$20,690	\$20,690	\$0
Development Impact Fees	52,666	222,432	145,000	(77,432)	94,095
Total Revenues	54,256	222,432	165,690	(56,742)	94,095
<u>EXPENDITURES</u>					
<u>Capital Outlay</u>					
Mountain View/Hwy 126 Signal	0	252,300	252,300	0	624,000
Subtotal - Services	0	252,300	252,300	0	624,000
<u>TRANSFERS OUT</u>					
To General Fund	300	0	0	0	0
Subtotal - Transfers	300	0	0	0	0
Total Expenditures	300	252,300	252,300	0	624,000
Revenues Less Expenditures	\$53,956	(\$29,868)	(\$86,610)	(\$56,742)	(\$529,905)

PARKLAND DEVELOPMENT IMPACT FEES FUND

Parkland Development Impact Fees, also referred to as Quimby Fees, are received from developers of residential properties and utilized for the acquisition, development, or refurbishment of park and recreational facilities to serve new developments.

	<u>ACTUAL</u> 2013-14	<u>BUDGET</u> 2014-15	<u>ESTIMATE</u> 2014-15	<u>VARIANCE</u> 2014-15	<u>BUDGET</u> 2015-16
<u>REVENUES</u>					
Interest Income	\$477	\$0	\$603	\$603	\$0
Development Impact Fees	114,000	250,800	264,480	13,680	0
Total Revenues	114,477	250,800	265,083	14,283	0
<u>EXPENDITURES</u>					
<u>TRANSFERS OUT</u>					
To Two Rivers Park Improvements	0	62,839	0	(62,839)	62,839
Subtotal - Transfers	0	62,839	0	(62,839)	62,839
Total Expenditures	0	62,839	0	(62,839)	62,839
Revenues Less Expenditures	\$114,477	\$187,961	\$265,083	(\$48,556)	(\$62,839)

WATER DEVELOPMENT IMPACT FEES FUND

Water Development Impact Fees are utilized for the acquisition, development, or expansion of water pumping, storage, and distribution systems.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$1,234	\$1,567	\$772	(\$795)	\$1,567
Development Impact Fees	104,234	237,606	338,425	100,819	279,990
Total Revenues	105,468	239,173	339,197	100,024	281,557
<u>EXPENDITURES</u>					
<u>TRANSFERS OUT</u>					
To General Fund	200	0	0	0	0
Subtotal - Transfers	200	0	0	0	0
Total Expenditures	200	0	0	0	0
Revenues Less Expenditures	\$105,268	\$239,173	\$339,197	\$100,024	\$281,557

SEWER DEVELOPMENT IMPACT FEES FUND

Sewer Development Impact Fees are utilized for the acquisition, development, or expansion of sewage collection and treatment facilities to serve new developments.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$5,501	\$2,800	\$2,331	(\$469)	\$3,409
Development Impact Fees	235,083	553,399	635,684	82,285	0
Total Revenues	240,584	556,199	638,015	81,816	3,409
<u>EXPENDITURES</u>					
<u>TRANSFERS OUT</u>					
To General Fund	500	0	0	0	0
To Sewer Fund	166,000	416,000	416,000	0	312,536
To Treatment Plant Loan Fund	89,248	0	0	0	0
Subtotal - Transfers	255,748	416,000	416,000	0	312,536
Total Expenditures	255,748	416,000	416,000	0	312,536
Revenues Less Expenditures	(\$15,164)	\$140,199	\$222,015	\$81,816	(\$309,127)

STORM DRAIN DEVELOPMENT IMPACT FEES FUND

Storm Drain Development Impact Fees are utilized for the acquisition, development, or improvement to wastewater collection and treatment facilities to serve new developments.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$1,498	\$800	\$802	(\$10)	\$800
Development Impact Fees	75,145	284,795	280,346	4,449	76,432
Total Revenues	76,643	285,595	281,148	4,439	77,232
<u>EXPENDITURES</u>					
<u>TRANSFERS OUT</u>					
To General Fund	200	0	0	0	0
Subtotal - Transfers	200	0	0	0	0
Total Expenditures	200	0	0	0	0
Revenues Less Expenditures	\$76,443	\$285,595	\$281,148	\$4,439	\$77,232

VETERANS MEMORIAL DISTRICT BUILDING FUND

The Veterans Memorial District is a non-profit special district serving the Fillmore and Piru areas. The District is governed by a Board of Directors comprised of five members who serve four year terms. 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. Veterans of Foreign Wars Post 9637 meets monthly at the building, which is also available for affordable rental to youth groups, community organizations, service clubs, and individuals for special events, weddings and community functions.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Property Tax	\$118,816	\$112,280	\$91,607	(\$20,673)	\$112,280
Interest Income	449	0	373	373	0
Donations	20,000	0	0	0	0
Rentals	61,425	54,850	47,664	(7,186)	49,350
Miscellaneous	530	1,200	810	(390)	1,200
Total Revenues	201,220	168,330	140,454	(27,876)	162,830
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	47,706	47,311	62,076	(14,765)	62,918
Part-Time Salaries	21,514	19,070	1,626	17,444	0
Overtime	5	0	341	(341)	0
Education Pay	839	1,201	632	569	0
Stand-By Pay	15	0	0	0	0
Retirement	13,054	13,478	11,786	1,692	15,276
FICA/Medicare	5,679	5,816	5,777	39	5,151
Worker's Compensation	2,969	1,966	2,127	(161)	2,195
Unemployment Insurance	510	1,300	537	763	0
Cafeteria Plan	9,647	7,371	17,808	(10,437)	12,088
Medical Insurance	1,796	5,390	1,202	4,188	9,624
Dental Insurance	632	384	855	(471)	851
Vision Insurance	82	55	125	(70)	0
Life Insurance/LTD	261	651	369	282	324
Uniforms/Boots	829	716	345	371	340
Mileage Reimbursement	431	450	497	(47)	0
Subtotal - Personnel	105,969	105,159	106,103	(944)	108,767
<u>SUPPLIES AND MATERIALS</u>					
Administration Fee	3,820	3,820	2,292	1,528	17,285
Communications	102	170	0	170	170
Concessions Supplies	3,138	0	0	0	4,050
Credit Card Expense	179	50	145	(95)	50
Dues & Subscriptions	119	125	127	(2)	125
Election Cost	0	3,000	300	2,700	0
Furnishings & Equipment	329	0	0	0	0

VETERANS MEMORIAL DISTRICT BUILDING FUND (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
Laundry	\$3,856	\$1,200	\$0	\$1,200	\$4,000
Office Supplies	373	100	0	100	100
Supplies & Materials	9,600	7,500	4,645	2,855	7,500
Utilities	33,099	31,513	23,020	8,493	31,514
Miscellaneous	0	200	0	200	200
Subtotal - Supplies/Materials	54,615	47,678	30,529	17,149	64,994
<u>SERVICES</u>					
Accounting Expense	116	1,200	0	1,200	1,200
Audit	3,373	3,700	4,544	(844)	3,700
Building Maintenance	11,110	4,500	8,441	(3,941)	4,500
Contract Building Maintenance	8,793	3,500	9,000	(5,500)	3,500
Equipment Maintenance	3,965	5,100	5,760	(660)	5,100
Grounds Maintenance	5,576	5,500	5,305	195	5,500
Insurance	16,104	32,000	17,749	14,251	25,000
Pest Control	1,000	1,000	900	100	1,000
Property Tax Levy Report	1,203	1,000	938	62	1,000
Subtotal - Services	51,240	57,500	52,637	4,863	50,500
Total Expenditures	211,824	210,337	189,269	21,068	224,261
Revenues Less Expenditures	(\$10,604)	(\$42,007)	(\$48,815)	(\$6,808)	(\$61,431)

NATIONAL POLLUTANTS DISCHARGE ELIMINATION (NPDES) FUND

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 annual assessments that are apportioned to each city and Ventura County.

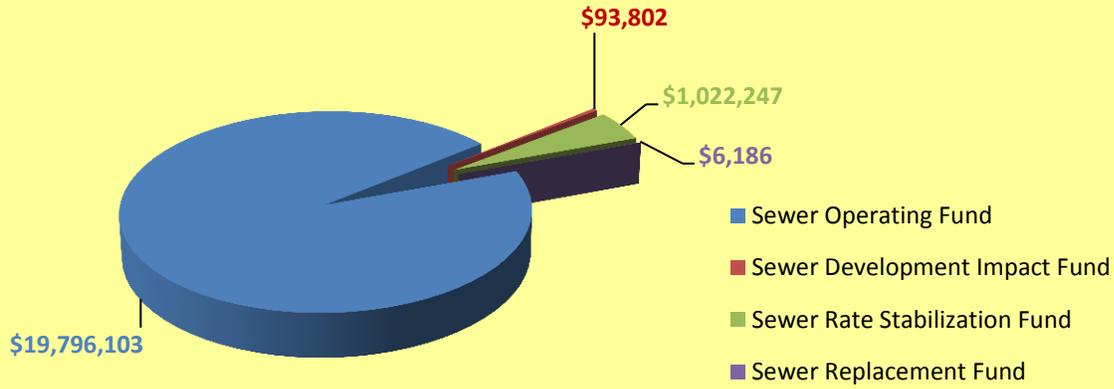
	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$0	\$35	\$0	(\$35)	\$35
Parcel Tax Assessment	16,336	22,900	0	(22,900)	17,000
From General Fund	0	23,278	23,278	0	20,000
From Storm Drain District	20,000	22,457	26,948	4,491	7,378
Total Revenues	36,336	68,670	50,226	(18,444)	44,413
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	6,981	7,271	7,776	(505)	7,255
Education Pay	156	59	169	(110)	0
Retirement	2,537	2,655	2,995	(340)	3,272
FICA/Medicare	567	664	665	(1)	548
Worker's Compensation	287	218	289	(71)	300
Unemployment Insurance	37	148	61	87	0
Cafeteria Plan	615	810	1,255	(445)	1,066
Medical Insurance	317	609	140	469	993
Dental Insurance	54	42	64	(22)	114
Vision Insurance	0	6	9	(3)	0
Life Insurance/Disability	22	71	34	37	101
Uniforms/boots	25	156	34	122	55
Subtotal - Personnel	11,598	12,709	13,491	(782)	13,704
<u>SUPPLIES AND MATERIALS</u>					
Materials & Supplies	0	300	0	300	300
Meetings & Travel	0	100	114	(14)	100
Office Supplies	0	20	0	20	20
Permits & Fees	18,392	17,811	10,488	7,323	19,000
Subtotal - Supplies/Materials	\$18,392	\$18,231	\$10,602	\$7,629	\$19,420

NATIONAL POLLUTANTS DISCHARGE ELIMINATION FUND (CONTD)

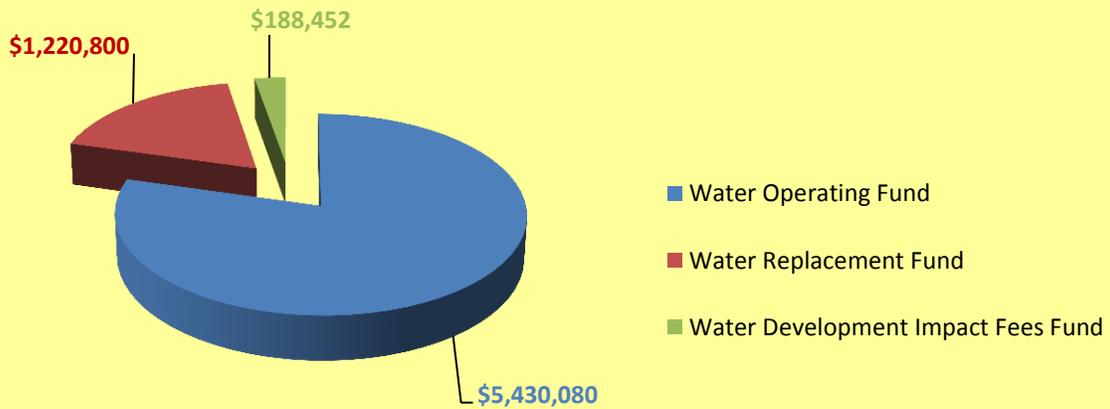
	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>SERVICES</u>					
Contract Services	\$11,222	\$28,735	\$37,988	(\$9,253)	\$5,000
Legal Services	1,816	5,000	0	5,000	0
Subtotal - Services	13,038	33,735	37,988	(4,253)	5,000
Total Expenditures	43,028	64,675	62,081	2,594	38,124
Revenues Less Expenditures	(\$6,692)	\$3,995	(\$11,855)	(\$15,850)	\$6,289

ENTERPRISE FUNDS

Sewer Funds Working Capital Balances Projected to June 30, 2016



Water Funds Working Capital Balances Projected to June 30, 2016



SEWER FUND

The City's sewer system collects and then treats effluent at the Water Recycling Plant. After treatment, solids are taken to the 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 primarily self-supporting from user fees. Operation and maintenance of the Plant is accomplished under a contract with a private operator.

	ACTUAL	BUDGET	ESTIMATE	VARIANCE	BUDGET
	2013-14	2014-15	2014-15	2014-15	2015-16
<u>REVENUES</u>					
Interest Income	\$5,351	\$2,153	\$3,412	\$1,259	\$2,500
Interest Income - Fiscal Agent	450	5,600	584	(5,016)	500
Service Charges	5,277,015	5,363,856	5,355,950	(7,906)	5,606,000
Late Payment Charges	60,879	35,000	43,825	8,825	50,000
Recycled Water Sales	354,760	75,000	80,709	5,709	50,000
Recycled Water Meters	2,425	15,000	930	(14,070)	10,000
Recreational Vehicles Dump Fees	1,570	1,370	3,382	2,012	2,500
Portable Toilet Waste Fees	19,861	20,000	64,529	44,529	50,000
PIMA Repayment	26,699	44,108	0	(44,108)	44,108
Miscellaneous Revenue	0	30,000	30,000	0	10,000
From Rate Stabilization	500,000	500,000	0	(500,000)	0
From Sewer DIF	166,000	416,000	416,000	0	312,536
From CFD #6	101,345	202,691	202,691	0	201,641
Total Revenues	6,516,355	6,710,778	6,202,012	(508,766)	6,339,785
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	105,804	92,620	76,841	15,779	96,899
Part-Time Salaries	27,408	4,919	5,737	(818)	0
Overtime	31	5,000	58	4,942	0
Education Pay	1,013	1,244	627	617	0
Stand-By Pay	341	5,491	302	5,189	0
Retirement/PERS	17,865	14,764	15,347	(583)	24,251
FICA/Medicare	10,401	8,351	6,244	2,107	7,371
Workers' Compensation	3,707	2,883	2,463	420	2,931
Unemployment Insurance	932	1,866	632	1,234	0
Cafeteria Plan	15,378	9,720	14,808	(5,088)	10,449
Medical Insurance	2,418	6,657	1,356	5,301	10,167
Dental Insurance	1,057	515	763	(248)	1,256
Vision Insurance	131	73	104	(31)	0

SEWER FUND (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<i>PERSONNEL (CONT'D)</i>					
Life Insurance/LTD	\$607	\$872	\$421	\$451	\$575
Deferred Compensation	661	0	390	(390)	0
Uniforms/Boots	251	286	170	116	250
Mileage Reimbursement	1,163	2,016	833	1,183	0
Subtotal - Personnel	189,168	157,277	127,096	30,181	154,149
<u>SUPPLIES AND MATERIALS</u>					
Credit Card Expense	30,392	0	34,219	(34,219)	35,000
Dues & Subscriptions	0	425	0	425	500
Fees & Permits	1,001	0	8,119	(8,119)	0
Furniture & Equipment	4,258	8,000	0	8,000	4,000
Meetings & Travel	9	100	26	74	500
Office Supplies	0	200	0	200	500
Postage	8,032	8,050	11,360	(3,310)	8,755
Printing & Advertising	2,104	2,200	2,786	(586)	2,200
Publications	0	8,000	0	8,000	2,500
Computers (Non-Capital)	477	18,625	15,025	3,600	8,500
Supplies & Materials	274	275	1,797	(1,522)	3,000
Utilities	252,642	226,600	254,648	(28,048)	225,780
Water Quality Control Board Fees	25,019	100,000	35,895	64,105	35,000
Subtotal - Supplies/Materials	324,208	372,475	363,875	8,600	326,235
<u>SERVICES</u>					
Biosolids Disposal	85,646	83,730	98,937	(15,207)	85,388
Contract Services	52,456	75,700	47,604	28,096	65,000
Effluent Disposal Repair & Replace	350	65,000	0	65,000	15,000
Equipment Maintenance	0	10,000	423	9,577	15,000
Groundwater Well Testing	10,231	10,000	13,035	(3,035)	10,300
Insurance	152,400	196,425	196,425	0	120,000
Legal Services	14,607	15,000	5,399	9,601	15,000
Plant Contract	1,359,723	1,415,760	1,389,671	26,089	1,443,324
Plant Mitigation	1,188	18,000	6,018	11,982	10,000
Spill Prevention & Control Plan	0	4,000	0	4,000	4,000
Water Softener Buy Back Program	0	0	867	(867)	2,000
Subtotal - Services	\$1,676,601	\$1,893,615	\$1,758,379	\$135,236	\$1,785,012

SEWER FUND (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>CAPITAL OUTLAY</u>					
Treatment Plant Improvements	\$0	\$113,000	\$36,517	\$76,483	\$100,000
Equipment Replacement Charge	62,722	70,598	0	70,598	182,761
Membrane Repair/Replacement	0	0	0	0	105,219
Collection System Repairs	0	65,000	0	65,000	150,000
Subtotal - Capital Outlay	62,722	248,598	36,517	212,081	537,980
<u>DEBT SERVICE</u>					
2007 Bond Principal	670,000	670,000	670,000	0	735,000
2007 Bond Interest	2,710,496	2,767,757	2,767,757	0	2,705,956
Administration Charges	1,200	2,350	800	1,550	1,000
Trustee Charges	2,190	2,500	2,920	(420)	2,500
Subtotal - Debt Service	3,383,886	3,442,607	3,441,477	1,130	3,444,456
<u>TRANSFERS OUT</u>					
To General Fund	162,456	92,490	92,490	0	101,967
To State Treatment Plant Loan	4,697	94,697	94,697	0	0
Subtotal - Transfers	167,153	187,187	187,187	0	101,967
Total Expenditures	5,803,738	6,301,759	5,914,531	387,228	6,349,799
Net Cash Flow	\$712,617	\$409,019	\$287,481	(\$121,538)	(\$10,014)

WATER

The Water Enterprise Fund 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. Management of the water system involves pumping, treatment, storage, and distribution system operation and maintenance. The fund is self-supporting from user fees and other related revenue.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$11,247	\$0	\$6,855	\$6,855	\$0
Service Charges	0	0	13,109	13,109	0
Late Payment Fee/Interest	36,841	30,000	30,000	0	30,000
Meter Base Fee	3,469,047	3,609,304	3,283,331	(325,973)	3,340,400
Hydrant Permits	1,200	0	960	960	0
Meter Installation	60	20,000	0	(20,000)	20,000
Misc. Revenue	25,981	11,000	11,000	0	11,000
Reconnection Fee	0	3,100	27,514	24,414	3,100
Set Up Fee	8,400	9,720	9,720	0	9,720
Developer Reimbursement	0	48,500	0	(48,500)	0
Total Revenues	3,552,776	3,731,624	3,382,489	(349,135)	3,414,220
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	330,930	469,417	392,314	77,103	490,803
Part-Time Salaries	29,302	21,688	17,914	3,774	0
Overtime	103	5,000	1,810	3,190	0
Education Pay	7,951	10,734	6,122	4,612	0
Standby Pay	6,939	12,094	6,095	5,999	18,500
Retirement/PERS	57,058	77,438	85,901	(8,463)	136,704
FICA/Medicare	29,934	44,193	33,963	10,230	38,654
Workers' Compensation	14,276	14,499	15,382	(883)	18,676
Unemployment Insurance	2,733	9,884	3,303	6,581	0
Cafeteria Plan	55,192	62,203	86,815	(24,612)	61,702
Medical Insurance	7,265	42,452	8,078	34,374	66,736
Dental Insurance	3,601	3,279	4,496	(1,217)	9,465
Vision Insurance	466	474	609	(135)	0
Life Insurance/LTD	1,701	5,521	2,219	3,302	7,123
Mileage Reimbursement	1,178	2,256	2,671	(415)	0
Uniforms/Boots	2,987	3,250	2,554	696	4,606
Deferred Compensation	665	0	1,269	(1,269)	0
Subtotal - Personnel	\$552,281	\$784,382	\$671,515	\$112,867	\$852,969

WATER (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>SUPPLIES AND MATERIALS</u>					
Chemicals	\$23,310	\$25,000	\$18,193	\$6,807	\$22,000
Communications	7,795	12,950	16,703	(3,753)	13,900
Computers (Non-Capital)	16,204	40,775	39,660	1,115	30,650
Credit Card Expense	11,391	0	12,927	(12,927)	12,000
Dues & Subscriptions	0	11,000	2,000	9,000	6,000
Fuel	0	20,000	5,544	14,456	8,000
Furniture & Equipment	4,258	8,000	0	8,000	8,000
Meetings & Travel	9	0	0	0	0
Office Supplies	0	250	0	250	250
Operating Supplies	15,246	16,800	4,425	12,375	16,800
Permits & Fees	18,304	24,300	15,615	8,685	29,000
Postage	4,916	7,600	4,480	3,120	7,600
Printing & Advertising	1,298	1,800	1,099	701	1,800
Small Tools	4,498	4,500	1,247	3,253	5,000
Training	1,476	3,620	1,657	1,963	6,500
Utilities	167,313	117,978	151,899	(33,921)	126,140
Subtotal - Supplies/Materials	276,018	294,573	275,449	19,124	293,640
<u>SERVICES</u>					
Annual Water Report	1,242	3,500	0	3,500	3,500
CFD #1 Tax	1,235	1,290	0	1,290	1,290
Contract Services	38,255	148,898	83,149	65,749	146,390
Equipment Maintenance	107,111	125,660	44,274	81,386	132,498
GIS Data Base Mapping	0	3,000	0	3,000	5,000
Insurance	105,425	135,879	84,374	51,505	90,000
Laboratory Work	10,758	20,000	9,013	10,987	15,000
Legal Services	0	15,000	1,443	13,557	15,000
Pumping Tax	297,696	293,000	287,283	5,717	293,000
Underground Alert	338	500	394	106	500
Water Pavement Patch	19,987	20,000	11,792	8,208	20,000
Subtotal - Services	582,047	766,727	521,722	245,005	722,178
<u>CAPITAL OUTLAY</u>					
Fire Hydrants Replacement	5,885	11,250	3,688	7,562	15,250
Radio Water Meters Replacement	23,843	40,000	39,284	716	40,000
Water Valves Replacement	70	3,750	0	3,750	7,500
Subtotal - Capital Outlay	29,798	55,000	42,972	12,028	62,750
<u>DEBT SERVICE</u>					
2010 Bond Principal	250,000	250,000	250,000	0	260,000
2010 Bond Interest	315,884	317,825	317,825	0	303,180
Administration Fees	1,200	600	800	(200)	600
Trustee Fees	1,978	2,518	2,637	(119)	2,518
Subtotal - Debt Service	\$569,062	\$570,943	\$571,262	-\$319	\$566,298

WATER (CONT'D)

	<u>ACTUAL</u> 2013-14	<u>BUDGET</u> 2014-15	<u>ESTIMATE</u> 2014-15	<u>VARIANCE</u> 2014-15	<u>BUDGET</u> 2015-16
<u>TRANSFERS OUT</u>					
To General Fund	\$122,350	\$82,048	\$82,048	\$0	\$115,863
To Water Replacement Fund	100,000	500,000	500,000	0	500,000
Subtotal - Transfers	222,350	582,048	582,048	0	615,863
Total Expenditures	2,231,556	3,053,673	2,664,968	388,705	3,113,698
Net Cash Flow	\$1,321,220	\$677,951	\$717,521	\$39,570	\$300,522

TOWN THEATER

The Fillmore Town Theater is a one-screen movie theater owned by the Fillmore Successor Redevelopment Agency. It is located in the Central Business District and was acquired and rebuilt by the former Fillmore Redevelopment Agency after the 1994 Earthquake. It is the only movie theater in town and was closed when the City's redevelopment agency was dissolved in accordance with state legislation.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Rentals	\$0	\$4,980	\$5,568	(\$588)	\$4,980
Transfer from General Fund	0	20,000	20,000	0	0
Total Revenues	0	24,980	25,568	(588)	4,980
<u>PERSONNEL</u>					
Full-Time Salaries	0	624	666	(42)	638
Retirement	0	624	161	463	246
FICA-Social Security	0	58	58	0	49
Worker's Compensation	0	18	16	2	16
Unemployment Insurance	0	13	6	7	0
Cafeteria Plan	0	81	128	(47)	102
Medical Insurance	0	60	14	46	91
Dental Insurance	0	4	7	(3)	12
Vision Insurance	0	0	1	(1)	0
Life Insurance /ltd	0	7	3	4	6
Mileage Reimbursement	0	0	18	(18)	0
Subtotal - Personnel	0	1,489	1,078	411	1,160
<u>SUPPLIES AND MATERIALS</u>					
Communications	0	400	0	400	400
Credit Card Expense	0	0	13	(13)	0
Fees & Permits	0	780	746	34	780
Utilities	0	5,533	2,537	2,996	5,533
Subtotal - Supplies/Materials	0	6,713	3,296	3,417	6,713
<u>SERVICES</u>					
Equipment Maintenance	0	75	1,350	(1,275)	75
Building Maintenance	0	200	827	(627)	200
Insurance	0	22,085	9,493	12,592	15,796
Security System	0	300	0	300	300
Subtotal - Services	0	22,660	11,670	10,990	16,371
Total Expenditures	0	30,862	16,044	14,818	24,244
Revenues Less Expenditures	\$0	(\$5,882)	\$9,524	\$14,230	(\$19,264)

RECREATION FUND

Recreation programs are seasonally planned and take place at a variety of City-owned community facilities, including the Community Center, the Multipurpose/Senior Center, parks, the Equestrian Center, and at the Middle School through a joint use agreement. Programs and activities include youth and men's pick-up basketball; women's, men's, and co-ed slo-pitch softball; girl's softball; youth football; little league; and youth and adult soccer. Senior nutrition programs include both congregate and home delivered meals programs and are financed from a Federal grant administered by the Ventura County Area Agency on Aging.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Concessions	\$1,615	\$600	\$1,620	\$1,020	\$4,800
Equestrian Center Fees	22,465	0	110,886	110,886	112,300
Program Fees	33,076	67,200	41,247	(25,953)	72,700
Reimbursements	13,658	7,200	7,583	383	9,400
Rentals	91,477	85,800	39,715	(46,085)	58,900
Senior Nutrition Donations	2,890	3,000	5,178	2,178	4,500
Senior Nutrition Grant	21,687	27,647	24,899	(2,748)	29,419
Use Permits	600	1,500	1,020	(480)	1,500
Total Revenues	187,468	192,947	232,148	39,201	293,519
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	45,079	43,875	57,528	(13,653)	56,443
Part-Time Salaries	25,543	26,330	11,235	15,095	41,972
Overtime	0	0	341	(341)	0
Education Pay	565	732	526	206	0
Stand-by Pay	10	0	0	0	0
Retirement	13,519	12,753	13,996	(1,243)	17,627
FICA/Medicare	5,839	6,037	6,118	(81)	5,377
Worker's Compensation	2,765	2,037	2,282	(245)	2,348
Unemployment Insurance	509	1,348	570	778	0
Cafeteria Plan	7,980	7,209	15,711	(8,502)	9,594
Medical Insurance	1,982	5,424	1,271	4,153	9,916
Dental Insurance	548	375	766	(391)	704
Vision Insurance	58	52	110	(58)	0
Life Insurance/LTD	229	636	338	298	350
Uniforms/Boots	615	480	345	135	552
Mileage Reimbursement	642	702	695	7	0
Subtotal - Personnel	105,883	107,990	111,832	(3,842)	144,883
<u>SUPPLIES AND MATERIALS</u>					
Communications	1,517	1,390	607	783	1,340
Credit Card Expense	283	100	384	(284)	100
Dues & Subscriptions	327	320	0	320	320
Fees & Permits	499	528	607	(79)	528

RECREATION FUND (CONT'D)

	<u>ACTUAL</u> 2013-14	<u>BUDGET</u> 2014-15	<u>ESTIMATE</u> 2014-15	<u>VARIANCE</u> 2014-15	<u>BUDGET</u> 2015-16
<u>SUPPLIES AND MATERIALS (CONT'D)</u>					
Furnishings & Equipment	\$0	\$1,377	\$0	\$1,377	\$6,377
Live Scan	96	150	0	150	150
Meetings & Travel	122	629	0	629	630
Miscellaneous Expense	338	500	949	(449)	500
Postage/Delivery	1,434	900	869	31	900
Rentals	1,338	0	5,062	(5,062)	4,200
Supplies & Materials	19,914	19,192	21,841	(2,649)	42,500
Utilities	49,058	54,465	50,146	4,319	55,053
Subtotal - Supplies/Materials	74,926	79,551	77,918	(914)	102,653
<u>SERVICES</u>					
Contracts	7,768	7,375	27,318	(19,943)	34,695
Insurance	9,071	10,776	20,826	(10,050)	18,576
Equipment Maintenance	8,192	6,013	5,163	850	7,313
Subtotal - Services	25,031	24,164	53,307	(29,143)	60,584
<u>TRANSFERS OUT</u>					
To General Fund	0	3,094	0	3,094	0
Subtotal - Transfers	0	3,094	0	3,094	0
Total Expenditures	205,840	214,799	243,057	(30,805)	308,120
Revenues Less Expenditures	(\$18,372)	(\$21,852)	(\$10,909)	\$8,396	(\$14,601)

COMMUNITY AQUATICS CENTER FUND

The Community Aquatics Center, which includes a competition swimming pool, wet play area, two tennis courts, an aquatics office, and locker and shower facilities, was opened to the public in April 2009. Programs conducted at the Center include lap, recreation, and family swimming; swim lessons; and junior lifeguarding classes. The facility is rented 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.

	ACTUAL	BUDGET	ESTIMATE	VARIANCE	BUDGET
	2013-14	2014-15	2014-15	2014-15	2015-16
<u>REVENUES</u>					
Classes & Lessons	\$22,823	\$19,500	\$9,260	(\$10,240)	\$19,500
Concessions	0	1,500	0	(1,500)	1,500
Donations	0	25,000	30,000	5,000	25,000
Entrance Fees	13,426	14,820	11,471	(3,349)	14,820
Interest Income	0	55	0	(55)	55
Miscellaneous Revenue	(100)	500	0	(500)	500
Parcel Tax	66,663	67,330	46,993	(20,337)	70,697
From General Fund	0	200,000	200,000	0	13,636
Total Revenues	102,812	328,705	297,724	(30,981)	145,708
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	9,092	21,064	23,716	(2,652)	23,990
Part-Time Salaries	41,412	45,000	33,522	11,478	35,000
Overtime	645	0	528	(528)	400
Education Pay	105	35	324	(289)	200
Stand-by Pay	1	0	452	(452)	300
Retirement	1,812	3,975	5,789	(1,814)	8,223
FICA/Medicare	3,994	2,034	4,745	(2,711)	1,912
Worker's Compensation	1,424	633	1,915	(1,282)	1,028
Unemployment Insurance	378	454	456	(2)	0
Cafeteria Plan	981	3,159	5,437	(2,278)	3,185
Medical Insurance	471	2,377	621	1,756	3,932
Dental Insurance	79	164	284	(120)	699
Vision Insurance	11	23	39	(16)	0
Life Insurance/LTD	34	279	128	151	379
Uniforms & Boots	0	21	221	(200)	250
Mileage Reimbursement	177	198	196	2	0
Subtotal - Personnel	60,616	79,416	78,373	1,043	79,498
<u>SUPPLIES AND MATERIALS</u>					
Chemicals	14,898	26,000	7,920	18,080	26,000
Communications	432	780	382	398	500
Credit Card Expense	0	10	0	10	10
Dues & Subscriptions	105	15	18	(3)	15
Fees & Permits	719	500	870	(370)	750

COMMUNITY AQUATICS CENTER FUND (CONT'D)

	<u>ACTUAL</u> 2013-14	<u>BUDGET</u> 2014-15	<u>ESTIMATE</u> 2014-15	<u>VARIANCE</u> 2014-15	<u>BUDGET</u> 2015-16
<u>SUPPLIES AND MATERIALS (CONT'D)</u>					
Furniture & Equipment	\$1,396	\$1,000	\$363	\$637	\$400
Live Scan	64	100	0	100	200
Office Supplies	172	300	12	288	300
Utilities	46,008	43,832	40,817	3,015	45,465
Supplies & Materials	7,501	7,500	1,485	6,015	5,000
Training	1,995	1,250	900	350	500
Subtotal - Supplies/Materials	\$73,290	\$81,287	\$52,767	\$28,520	\$79,140
<u>SERVICES</u>					
Contracts	8,986	13,200	6,026	0	8,950
Equipment Maintenance	1,224	7,500	2,996	4,504	7,500
Insurance	0	0	48,067	(48,067)	41,000
Subtotal - Services	10,210	20,700	57,089	(43,563)	57,450
<u>TRANSFERS OUT</u>					
To General Fund	0	3,504	0	3,504	0
Subtotal - Transfers	0	3,504	0	3,504	0
Total Expenditures	144,116	184,907	188,229	(10,496)	216,088
Revenues Less Expenditures	(\$41,304)	\$143,798	\$109,495	(\$41,477)	(\$70,380)

CAPITAL PROJECT FUNDS

TWO RIVERS PARK IMPROVEMENTS FUND

These funds will be used for second phase development to include sportsfield and tot lot improvements. First Phase improvements were completed in FY 2012-13

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
From Parkland DIF	\$0	\$62,839	\$0	(\$62,839)	\$62,839
Total Revenues	0	62,839	0	(62,839)	62,839
<u>CAPITAL OUTLAY</u>					
Play Area Improvements	0	37,839	0	37,839	37,839
Ballfield Improvements	412	25,000	0	25,000	25,000
Total Expenditures	412	62,839	0	62,839	62,839
Revenues Less Expenditures	(\$412)	\$0	\$0	\$0	\$0

STREET IMPROVEMENTS FUND

This fund is used to finance an annual program of street repair and improvement activities, including resurfacing; curb, gutter, and sidewalk repair; raising of manhole covers; storm drain improvements; bicycle paths; and disabled access improvements. FY 2015-16 funds will be continue funding for a traffic signal across State Highway 126 at Mountain View Street and for other projects to be approved by the City Council after completion of an updated pavement management plan.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
From Transportation DIF Fund	\$0	\$252,300	\$252,300	\$0	\$624,000
From Public Transit Fund	0	432,010	12,010	(420,000)	0
From Local Transportation Fund	0	322,430	322,430	0	0
Federal STP Grant	0	0	0	0	70,000
Total Revenues	0	1,006,740	586,740	(420,000)	694,000
<u>EXPENDITURES</u>					
Mountain View/Hwy 126 Signal	0	574,730	455,113	119,617	624,000
Central Avenue Overlay	352,259	0	7,492	(7,492)	0
Street Repaving - Various Locations	0	432,010	4,341	427,669	0
Total Expenditures	352,259	1,006,740	466,946	539,794	624,000
Revenues Less Expenditures	(\$352,259)	\$0	\$119,794	\$119,794	\$70,000

PUBLIC BUILDING IMPROVEMENTS FUND

This fund accounts for improvements to City buildings. The second and final phase of improvements to the City's corporation yard, including repaving and other exterior improvements is proposed for FY 015-16. Phase I improvements, completed in FY 2013-14, entailed installation of an emergency generator at the Fire Station that can be relocated as needed during emergencies. Future projects will include refurbishment and improvement activities at the City's Active Adult Center, Multipurpose Center, Community Aquatics Center, and Town Theater.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Homeland Security Grant	\$35,000	\$0	\$0	\$0	\$0
Total Revenues	35,000	0	0	0	0
<u>EXPENDITURES</u>					
Emergency Generator	128,000	0	0	0	0
Corporation Yard Repaving	0	125,000	12,866	112,134	113,000
Subtotal Expenditures	128,000	125,000	12,866	112,134	113,000
<u>TRANSFERS OUT</u>					
To Capital Leases Fund	0	0	0	0	92,516
Subtotal Transfers Out	0	0	0	0	92,516
Total Expenditures	128,000	125,000	12,866	112,134	205,516
Revenues Less Expenditures	(\$93,000)	(\$125,000)	(\$12,866)	\$112,134	(\$205,516)

RESERVE FUNDS

WATER REPLACEMENT FUND

The Water Replacement Fund finances repairs to the City's potable water pumping, storage, and distribution system. Funds are generated from operating surpluses in the Water Fund.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
From Water Fund	\$100,000	\$500,000	\$500,000	\$0	\$500,000
Total Revenues	100,000	500,000	500,000	0	500,000
<u>EXPENDITURES</u>					
	0	0	0	0	0
Revenues Less Expenditures	100,000	500,000	500,000	0	500,000

GENERAL FUND RESERVE

The General Reserve Fund accounts for the City's financial reserves set aside for unanticipated and unplanned financial needs and for responses to emergencies and catastrophic events.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
From General Fund	\$0	\$1,200,000	\$1,200,000	\$0	\$0
Total Revenues	0	1,200,000	1,200,000	0	0
<u>EXPENDITURES</u>					
	0	0	0	0	0
Revenues Less Expenditures	\$0	\$1,200,000	\$1,200,000	\$0	\$0

SEWER RATE STABILIZATION FUND

The Sewer Rate Stabilization Fund was established to set aside funds to help offset sewer rate increases over a period of time.

	<u>ACTUAL</u> 2013-14	<u>BUDGET</u> 2014-15	<u>ESTIMATE</u> 2014-15	<u>VARIANCE</u> 2014-15	<u>BUDGET</u> 2015-16
<u>REVENUES</u>					
Interest Income	\$5,354	\$0	\$2,302	\$2,302	\$0
Total Revenues	5,354	0	2,302	2,302	0
<u>EXPENDITURES</u>					
To Sewer Fund	500,000	500,000	500,000	0	0
Total Expenditures	500,000	500,000	500,000	0	0
Revenues Less Expenditures	(\$494,646)	(\$500,000)	(\$497,698)	\$2,302	\$0

LEEVE RESERVE FUND

The property owners in each Storm Drain Maintenance District zone pay an annual assessment to fund the operations of the district. A portion of those assessments are set aside annually to pay for future major repairs and improvements to the levees that divert drainage water away from privately owned properties. The annual levee assessment is designed to eliminate the need for significant one-time assessments when major repairs or improvements are needed.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$1,861	\$0	\$1,568	\$1,568	\$0
From Storm Drain District	288,549	133,895	133,895	0	133,895
Total Revenues	290,410	133,895	135,463	1,568	133,895
<u>EXPENDITURES</u>					
	0	0	0	0	0
Revenues Less Expenditures	\$290,410	\$133,895	\$135,463	\$1,568	\$133,895

**SPECIAL
ASSESSMENT
FUNDS**

COMMUNITY FACILITIES DISTRICT NO. 1 FUND

On June 28, 1990 the City Council adopted Resolution 90-1586 providing for the formation of Community Facilities District No. 1 and calling for an election to authorize the levying of a Special Tax. On July 26, 1990 the qualified electors within the boundaries of the District voted to create the District and authorized bonded indebtedness to finance certain major public capital infrastructure improvements, such as sewer, drainage and water facilities. The District is bounded by Sespe Creek, Third Street, Goodenough Road, and "A" Street.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$308	\$400	\$436	\$36	\$400
Special Taxes	397,659	199,375	164,492	(34,883)	199,375
Total Revenues	397,967	199,775	164,928	(34,847)	199,775
<u>EXPENDITURES</u>					
<u>DEBT SERVICE</u>					
Principal Payment	90,000	90,000	90,000	0	90,000
Interest Payment	98,971	95,000	94,878	122	90,700
Trustee Charges	2,750	2,750	3,025	(275)	2,750
Other Administrative Charges	7,832	8,460	7,526	934	8,460
Subtotal - Services	199,553	196,210	195,429	781	191,910
<u>TRANSFERS OUT</u>					
To General Fund	6,060	6,060	6,060	0	6,060
Subtotal - Transfers	6,060	6,060	6,060	0	6,060
Total Expenditures	205,613	202,270	201,489	781	197,970
Revenues Less Expenditures	\$192,354	(\$2,495)	(\$36,561)	(\$35,628)	\$1,805

COMMUNITY FACILITIES DISTRICT NO. 2 FUND

In 1995, the City Council Established the Balden Towne Plaza Public Improvements Community Facilities District (Community Facilities District No. 2). The purpose of the District was to finance certain major public infrastructure improvements, such as sewer, drainage and water facilities. The District consists of 18 acres located on the southeast corner of Highway 126 and Highway 23.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$116	\$0	\$53	\$53	\$0
Special Taxes	78,194	76,315	80,692	4,377	76,315
Total Revenues	78,310	76,315	80,745	4,430	76,315
<u>EXPENDITURES</u>					
<u>DEBT SERVICE</u>					
Principal Payment	40,000	45,000	45,000	0	45,000
Interest Payment	23,814	22,500	22,050	450	20,200
Trustee Charges	1,375	1,325	1,557	(232)	1,325
Other Administrative Charges	7,713	10,360	9,443	917	10,360
Subtotal - Services	72,902	79,185	78,050	1,135	76,885
<u>TRANSFERS OUT</u>					
To General Fund	3,188	3,188	3,188	0	3,188
Subtotal - Transfers	3,188	3,188	3,188	0	3,188
Total Expenditures	76,090	82,373	81,238	1,135	80,073
Revenues Less Expenditures	\$2,220	(\$6,058)	(\$493)	\$5,565	(\$3,758)

COMMUNITY FACILITIES DISTRICT NO. 3 FUND

On May 11, 2004, the City Council adopted Resolution 04-776 providing for the formation of River Oaks Community Facilities District No. 3 and calling for an election to authorize the levying of a Special Tax to finance certain major public capital infrastructure improvements, such as sewer, drainage and water facilities. The District is generally bounded by River Street, Orient Street, Burlington Street, and Reading Street.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$726	\$2,024	\$443	(\$1,581)	\$2,024
Special Taxes	187,359	182,500	186,332	3,832	182,500
Total Revenues	188,085	184,524	186,775	2,251	184,524
<u>EXPENDITURES</u>					
<u>DEBT SERVICE</u>					
Principal Payment	25,000	30,000	25,000	5,000	30,000
Interest Payment	142,662	142,000	142,000	0	140,100
Trustee Charges	1,660	1,660	1,660	0	1,660
Administrative Charges	7,540	8,360	11,695	(3,335)	8,360
Subtotal - Services	176,862	182,020	180,355	1,665	180,120
<u>TRANSFERS OUT</u>					
To General Fund	6,164	6,164	6,164	0	6,164
Subtotal - Transfers	6,164	6,164	6,164	0	6,164
Total Expenditures	183,026	188,184	186,519	1,665	186,284
Revenues Less Expenditures	\$5,059	(\$3,660)	\$256	\$3,916	(\$1,760)

COMMUNITY FACILITIES DISTRICT NO. 5 FUND

On January 10, 2006 the City Council adopted Resolution 06-2885 providing for the formation of the Heritage Valley Parks Community Facilities District No. 5 and calling for an election to authorize the levying of a Special Tax to finance the construction of a new elementary school. The District is located south of Telegraph Road and north of State Highway 126.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$932	\$0	\$403	\$403	\$0
Special Taxes	229,037	233,500	324,466	90,966	230,000
Total Revenues	229,969	233,500	324,869	91,369	230,000
<u>EXPENDITURES</u>					
<u>DEBT SERVICE</u>					
Principal & Interest	0	300,000	300,000	0	300,000
Accounting Services	0	10,000	0	10,000	10,000
Other Administrative Charges	4,825	4,696	4,829	(9,525)	4,696
Subtotal - Services	4,825	314,696	304,829	475	314,696
<u>TRANSFERS OUT</u>					
To General Fund	6,060	6,060	6,060	(12,120)	6,060
Subtotal - Transfers	6,060	6,060	6,060	(12,120)	6,060
Total Expenditures	10,885	320,756	310,889	(11,645)	320,756
Revenues Less Expenditures	\$219,084	(\$87,256)	\$13,980	\$103,014	(\$90,756)

COMMUNITY FACILITIES DISTRICT NO. 6 FUND

Community Facilities District No. 6 funded the construction and landscaping of the Sespe Creek flood control levee from State Highway 126 westerly to the southwesterly corner of Parcel #1 of Parcel Map 05-03. The District also acquired the right of way and construction of a 24 foot wide paved segment of River Street from "C "Street to" E" Street.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income	\$292	\$0	\$95	\$95	\$0
Special Taxes	106,351	212,640	24	(212,616)	212,640
Total Revenues	106,643	212,640	119	(212,521)	212,640
<u>EXPENDITURES</u>					
Administrative Charges	4,549	4,460	4,471	(11)	4,460
Subtotal - Services	4,549	4,460	4,471	(11)	4,460
<u>TRANSFERS OUT</u>					
To General Fund	6,060	6,060	6,060	0	6,060
To Sewer Fund	101,345	202,880	202,880	0	201,641
Subtotal - Transfers	107,405	208,940	208,940	0	207,701
Total Expenditures	111,954	213,400	213,411	(11)	212,161
Revenues Less Expenditures	(\$5,311)	(\$760)	(\$213,292)	(\$212,532)	\$479

DEBT SERVICE FUNDS

WASTEWATER TREATMENT PLANT LOAN FUND

In 1993, under provisions of the Federal Clean Water Act and State law, the California Water Resources Control Board lent the City \$1,877,385 toward design and construction of a replacement of a larger and more modern wastewater treatment plant. The loan carries an annual interest rate of 2.9%. In fiscal year 1995-96, the loan was restructured into a zero interest State Revolving Fund Loan. In order to accomplish this, the City paid \$99,106 of accrued interest through October 31, 1995 and the State matching share of \$312,904.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
From Sewer Fund	\$4,697	\$94,697	\$94,697	\$0	\$0
From Sewer DIF Fund	89,248	0	0	0	0
Total Revenues	93,945	94,697	94,697	0	0
<u>EXPENDITURES</u>					
<u>DEBT SERVICE</u>					
Principal	93,945	93,945	93,945	0	0
Total Expenditures	93,945	93,945	93,945	0	0
Revenues Less Expenditures	\$0	\$752	\$752	\$0	\$0

CAPITAL LEASES FUND

In FY 2007-08, The City Council entered into a lease/purchase agreement for a 2006 fire engine. The lease purchase agreement will conclude in FY 2015-16, at which time the City will receive clear title to the vehicle. On November 12, 2015 the City Council approved a second lease/purchase agreement to replace a second fire engine. The first payment against the new lease is due in FY 2016-17, and the lease will conclude in FY 2022-23, at which time the City will receive clear title to the vehicle.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
From General Fund	\$96,865	\$96,865	\$96,985	\$120	\$4,350
From Corp. Yard Capital Fund	0	0	0	0	92,516
Total Revenues	96,865	96,865	96,985	120	96,866
<u>DEBT SERVICE</u>					
Principal Payment 2006 Engine	84,396	84,397	84,396	1	84,395
Interest Payment - 2006 Engine	12,467	12,468	12,468	0	12,468
Total Expenditures	96,863	96,865	96,864	1	96,863
Revenues Less Expenditures	\$2	\$0	\$121	\$121	\$3

**SUCCESSOR
REDEVELOPMENT
AGENCY
FUNDS**

SUCCESSOR REDEVELOPMENT AGENCY OPERATING FUND

The Former Fillmore Redevelopment Agency was dissolved effective February 1, 2012. As a result, all remaining redevelopment monies were transferred to the State of California for reallocation to Ventura County property taxing entities. In accordance with state legislation, and after approval by the Oversight Board of the Successor Agency to the Fillmore Redevelopment Agency and the California Department of Finance, funds for recognized obligations, including debt service, are received by the Successor Agency on a semi-annual basis from the Redevelopment Property Tax Trust Fund administered by the County of Ventura.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Property Tax Trust	\$3,839,471	\$3,776,900	\$3,711,756	(\$65,144)	\$3,977,169
Interest	3,399	11,400	1,840	(9,560)	1,500
Interest Earnings-Fiscal Agent	413	0	651	651	200
Loan Proceeds	24,812	0	0	0	25,000
Rental Income HVTB	1,800	2,000	1,980	(20)	1,800
Rental Income Fillmore-West	28,715	30,000	26,851	(3,149)	28,000
Rental Income Track Lease	10,465	11,200	9,755	(1,445)	10,500
Rental Income Passengers	4,998	1,000	0	(1,000)	5,000
Total Revenues	3,914,073	3,832,500	3,752,833	(79,667)	4,049,169
<u>EXPENDITURES</u>					
<u>PERSONNEL</u>					
Full-Time Salaries	74,287	116,112	115,949	163	123,397
Part-Time Salaries	28,511	27,922	7,497	20,425	8,104
Overtime	17	0	0	0	0
Education Pay	200	0	211	(211)	0
Retirement/PERS	8,328	10,155	12,724	(2,569)	21,690
FICA/Medicare	7,382	11,658	8,203	3,455	9,145
Workers' Compensation	2,553	4,242	3,555	687	3,784
Unemployment Insurance	665	2,566	912	1,654	0
Cafeteria Plan	4,692	10,110	15,112	(5,002)	10,280
Medical Insurance	1,748	6,792	1,577	5,215	11,732
Dental Insurance	443	565	780	(215)	1,983
Vision Insurance	52	80	106	(26)	0
Life Insurance/LTD	478	844	682	162	1,000
Deferred Compensation	1,226	0	1,513	(1,513)	0
Mileage Reimbursement	1,963	1,728	2,737	(1,009)	0
Subtotal - Personnel	132,545	192,774	171,558	21,216	191,115
<u>SUPPLIES & MATERIALS</u>					
Miscellaneous	585	4,400	0	4,400	7,940
Furniture & Equipment	206	0	0	0	0
Office Supplies	53	0	0	0	0
Leases	5,228	0	0	0	4,041
Utilities	2,694	0	2,291	(2,291)	0
Subtotal - Supplies/Materials	\$8,766	\$4,400	\$2,291	\$2,109	\$11,981

SUCCESSOR REDEVELOPMENT AGENCY OPERATING FUND (CONT'D)

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>SERVICES</u>					
Contract Services	\$21,014	\$5,000	\$7,047	\$0	\$6,000
Audit	3,173	4,000	7,022	(3,022)	6,000
Insurance	657	1,400	2,976	(1,576)	3,000
Legal Services	2,923	2,938	3,060	(122)	2,100
Subtotal - Services	27,767	13,338	20,105	(4,720)	17,100
<u>TRANSFERS OUT</u>					
To General Fund	15,272	50,500	50,500	0	85,345
To SRDA Debt Service Fund	3,559,904	3,654,318	3,653,839	479	3,743,628
Subtotal - Transfers	3,575,176	3,704,818	3,704,339	479	3,828,973
Total Expenditures	3,744,254	3,915,330	3,898,293	19,084	4,049,169
Revenues Less Expenditures	\$169,819	(\$82,830)	(\$145,460)	\$14,364	\$0

SUCCESSOR AGENCY DEBT SERVICE FUND

The Former Fillmore Redevelopment Agency had three outstanding debt instruments upon the dissolution of the Agency on February 1, 2012. As a result, all remaining redevelopment monies were transferred to the State of California for reallocation to Ventura County property taxing entities. In accordance with state legislation, and after approval by the Oversight Board of the Successor Agency to the Fillmore Redevelopment Agency and California Department of Finance, funds for debt service are received by the Successor Agency on a semi-annual basis from the Redevelopment Property Tax Trust Fund administered by the County of Ventura.

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	VARIANCE 2014-15	BUDGET 2015-16
<u>REVENUES</u>					
Interest Income - Fiscal Agent	\$0	\$200	\$0	(\$200)	\$0
From Operations Fund	3,559,904	3,654,318	3,653,839	(479)	3,743,628
Total Revenues	3,559,904	3,654,518	3,653,839	(679)	3,743,628
<u>DEBT SERVICE</u>					
Interest Payment - 2005 Bonds	570,818	554,662	554,662	0	535,703
Principal Payment - 2005 Bonds	375,000	395,000	395,000	0	410,000
Administration Charges - 2005 Bonds	3,500	1,750	2,374	(624)	1,750
Fiscal Agent Charges - 2005 Bonds	1,978	2,190	2,400	(210)	2,200
Interest Payment - 2006 Bonds	1,923,358	1,895,026	1,895,026	0	1,855,025
Principal Payment - 2006 Bonds	680,000	800,000	800,000	0	935,000
Administration Charges - 2006 Bonds	1,750	1,750	1,750	0	1,750
Fiscal Agent Charges - 2006 Bonds	0	2,190	2,628	(438)	2,200
Admin Charges - 2006 Notes	3,500	0	0	0	0
Fiscal Agent Charges - 2006 Notes	2,190	0	0	0	0
Total - Debt Service	3,559,904	3,652,568	3,653,840	(1,272)	3,743,628
Revenues Less Debt Service	\$0	\$1,950	(\$1)	(\$1,951)	\$0

SUPPLEMENTAL INFORMATION

CITY 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 celebrates 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 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 15,441, it is the ninth largest of Ventura County's ten cities. Fillmore covers 3.4 square miles and is located at 456 feet above sea level.

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.

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.

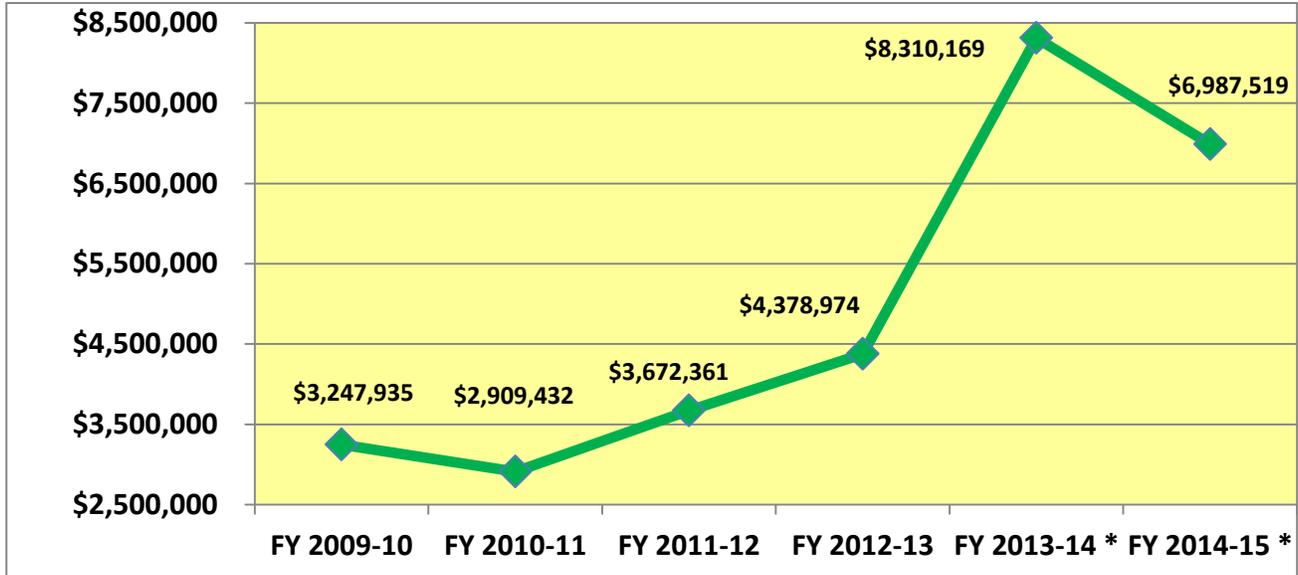
The City Council appoints the City Manager and contracts for City Attorney services. The City Manager heads the executive branch of the government, implements City Council directives and policies, and manages the administration and operational functions through the various department heads. The City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

CITY PROFILE (CONT'D) RECENT FINANCIAL HISTORY

During Fiscal Years 2013-14 and 2014-15, Fillmore has made progress in recovering from significant financial problems. Those problems, caused by the Great Recession, forced dissolution of its redevelopment agency due to State legislation, and the withholding of sales tax by the California Board of Equalization due to issues associated with two sales tax sharing agreements threatened to deplete the City's General Fund.

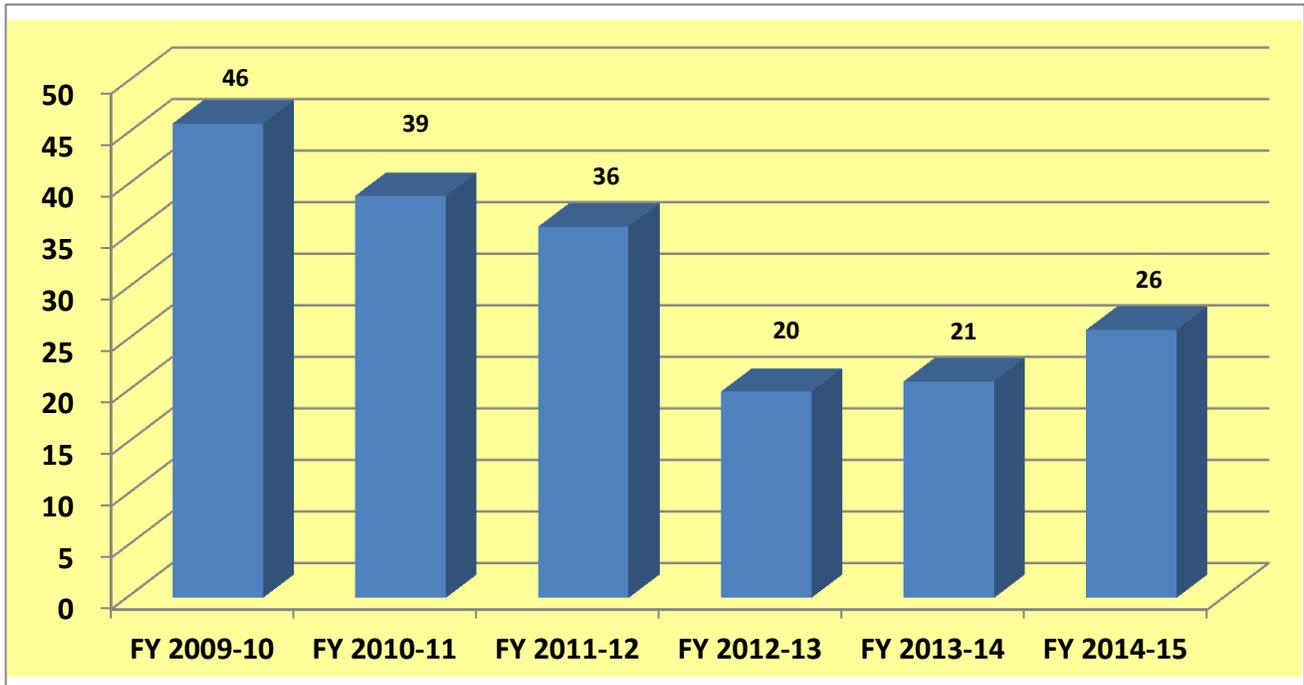
An improved local, which resulted in one-time revenue increases in both FY 2013-14 and 2014-15 due to resolution of the long-standing sales tax issue, as well increased revenues in other categories, has allowed the City to begin restoring staffing and service level cuts necessitated by reduced operating revenues. General Fund cash receipts have increased significantly as shown on the following chart. Full-time staffing has, likewise increased over that period from as illustrated on the following page. This additional funding has allowed the City to increase code enforcement activities, housing programs, and restore administrative infrastructure. Additionally, the City has restored funding and staffing for land use planning activities to address a significant increase in commercial and residential development. While not completely recovered from its financial problems, Fillmore is well on the way to full financial recovery and a healthy General Fund reserve.

GENERAL FUND REVENUE HISTORY (EXCLUDING TRANSFERS)



* Reflects one-time revenue resulting from settlement of a sales tax dispute.

**CITY PROFILE (CONT'D)
FULL-TIME STAFFING HISTORY**



DEMOGRAPHICS

City Residents (January 1, 2015)	15,441
Median Family Income	\$59,706
Median Value of Owner-Occupied Units	\$305,000
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%

**CITY PROFILE (CONT'D)
DEMOGRAPHICS (CONT'D)**

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	<u>4,425</u>	<u>100.00%</u>

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	<u>4,156</u>	<u>100.00%</u>

* 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

CITY PROFILE (CONT'D)
INFRASTRUCTURE

Physical Size

FY 2014-15 as of June 30, 2015

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	1.8 MGD
Average Daily Treatment Plant Flows	0.9 MGD

Retail Sale of Water

Customer Accounts	3,802
Potable Water Delivered to Customer Accounts	473 MG
Recycled Water Delivered to Customer Accounts	131 MG

ASSESSED VALUATION AND DEBT

Total Assessed Valuation	\$1,046,896,266
General Obligation Bonded Indebtedness	\$0
Accrued Employee Benefits	323,730
Other Post Employment Benefits	841,511
Capital Leases Balance (Two Fire Engines)	583,299
2007 Wastewater Revenue Bonds	54,975,000
2010 Refunded Water System Revenue Bonds	6,650,000
2005 Series A Revenue Bonds (Successor Agency)	9,940,000
2006 Series A Tax Allocation Bonds (Successor Agency)	34,995,000
Total Debt	<u>\$108,308,540</u>
Debt to Assessed Valuation Ratio	10.3%

COMPARISON TO NEARBY SIMILAR SIZE CITIES

	<i>FILLMORE</i> <i>[1] [2]</i>	SANTA PAULA	SAN FERNANDO [3] [4]	PORT HUENEME [3] [5]
<u>Demographics</u>				
Population	15,441	30,556	24,558	7,612
Median Family Income	\$59,844	\$50,948	\$53,830	\$52,452
Median Housing Value	\$310,000	\$340,000	\$350,000	\$285,000
Unemployment Rate	5.2%	6.8%	7.3%	5.2%
<u>General Fund</u>				
Budgeted Positions	25.9	102.5	103.4	97.1
Revenues	\$6,556,647	\$14,086,725	\$18,105,024	\$16,629,693
Expenditures	\$6,556,641	\$14,237,531	\$18,397,107	\$16,785,502
Expenditures Per Capita	\$425	\$466	\$749	\$2,205
<u>All Funds</u>				
Budgeted Positions	43.0	135.2	141.0	136.5
Revenues	\$29,620,612	\$37,785,228	\$35,314,161	\$46,198,507
Expenditures	\$29,789,343	\$50,252,904	\$39,879,970	\$49,418,779
Expenditures Per Capita	\$1,929	\$1,645	\$1,624	\$6,492

NOTES

- [1] Contracts with Ventura County for police services
- [2] Mostly volunteer Fire Department with 5.8 FTE paid staff
- [3] FY 2014-15 budget data - published FY 2015-16 budget was not available
- [4] Contracts with the City of Los Angeles for fire protection
- [5] Fire protection services provided by Ventura County

BUDGET FORMULATION AND ADOPTION 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 preliminary 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. 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.

APPROPRIATION LIMIT

The Gann Spending Limitation (Article XIII B 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 from following chart, the amount under the legal limit decreased in FY 2014-15 and in FY 2015-16. 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.

The FY 2015-16 Appropriation Limit calculations are contained on the following pages.

<u>FISCAL</u> <u>YEAR</u>	<u>LEGAL</u> <u>LIMIT</u>	<u>APPROPRIATIONS</u> <u>SUBJECT</u> <u>TO THE LIMIT</u>	<u>AMOUNT</u> <u>UNDER</u>
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

RESOLUTION NO. 15-3476

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF FILLMORE, CALIFORNIA,
RESETATING THE APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

WHEREAS, the Gann Initiative or Proposition 4, also known as Article XIII B of the Constitution of the State of California, was passed approved by the people; and

WHEREAS, Article XIII B mandates an annual appropriations limit on various units/agencies of government, including the City of Fillmore; and

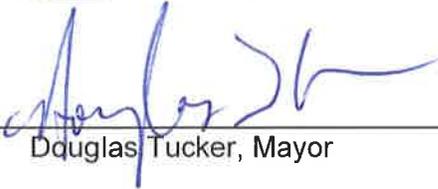
WHEREAS, that limit has been calculated by the Finance Department of the City of Fillmore as required by State law and using guidelines provided by the League of California Cities; and

WHEREAS, the City Council of the City of Fillmore desires to formally adopt that appropriations limit for Fiscal Year 2015-16 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 XIII B of the Constitution of the State of California, the appropriations limit for the City of Fillmore for Fiscal Year 2015-16 is declared to be \$12,290,486 as described in Exhibit "A" attached hereto and incorporated herein, and the appropriation subject to the limit is \$5,613,127.

PASSED, APPROVED AND ADOPTED this 26th day of May 2015.



Douglas Tucker, Mayor



Nancy Meyer, City Clerk

DIANA IMPEARTRICE, DEPUTY

APPROVED AS TO FORM:



Tiffany J. Israel, City Attorney

1
2 CITY OF FILLMORE)
3 COUNTY OF VENTURA)§
4 STATE OF CALIFORNIA)

5 I, Diana Impeartrice, Deputy City Clerk of the City of Fillmore, California, do hereby
6 certify that the foregoing Resolution No. 15-3476 was duly passed and adopted by the
7 City Council of the City of Fillmore at the adjourned regular meeting thereof, held on the
8 26th day of May, 2015, and was signed by the Mayor of said City, and that the same was
9 passed and adopted by the following vote:

10 AYES: TUCKER, McCALL, BROGGIE, MINJARES, NEAL
11 NOES: NONE
12 ABSENT: NONE
13 ABSTAIN: NONE

14 
15 DIANA IMPEARTRICE, Deputy City Clerk

**CITY OF FILLMORE
 APPROPRIATIONS LIMIT
 Exhibit A**

I. Appropriation Limit:

FY 2014-15 Adopted Limit	\$ 11,755,977
--------------------------	---------------

Growth/Change Factor:

California Per Capita Income Change	1.0382	
Change in Population (a)	<u>1.0070</u>	
Total Annual Adjustment		1.045467

City's FY 2015-2016 Appropriation Limit	\$ 12,290,486
--	----------------------

II. Appropriations Subject to Limit:

FY 2015-2016 Revenues (All Funds Subject to Limit)	7,333,514
--	-----------

Less: Appropriation from Reserves	0
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Less: Non-Tax Proceeds	<u>(1,720,387)</u>
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Total City Appropriations Subject to Limit	5,613,127
---	------------------

III. Amount Under/(Over) Limit (I - II)	6,677,359
--	------------------

(a) Change in population and per capita income change is provided by the State of California Department of Finance.



May 2015

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, mandates 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, 2015, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2015-16. 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 2015-16 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides 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. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State 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 issue should be referred to their respective county for clarification, or to their legal representation, or to 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, 2015.**

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:

KEELY M. BOSLER
Chief Deputy Director

Attachment

- 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 2015-16 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2015-16	3.82

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2015-16 appropriation limit.

2015-16:

Per Capita Cost of Living Change = 3.82 percent
 Population Change = 0.93 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.82 + 100}{100} = 1.0382$

Population converted to a ratio: $\frac{0.93 + 100}{100} = 1.0093$

Calculation of factor for FY 2015-16: $1.0382 \times 1.0093 = 1.0479$

Fiscal Year 2015-16

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2014 to January 1, 2015 and Total Population, January 1, 2015

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2014-2015	1-1-14	1-1-15	1-1-2015
Ventura				
Camarillo	0.66	66,715	67,154	67,154
Fillmore	0.70	15,333	15,441	15,441
Moorpark	1.62	35,158	35,727	35,727
Ojai	0.25	7,593	7,612	7,612
Oxnard	1.31	203,474	206,148	206,148
Port Hueneme	0.82	19,947	20,110	22,768
San Buenaventura	0.42	108,823	109,278	109,338
Santa Paula	0.40	30,435	30,556	30,556
Simi Valley	0.21	126,215	126,483	126,483
Thousand Oaks	0.32	128,942	129,349	129,349
Unincorporated	0.33	94,679	94,992	97,497
County Total	0.66	837,314	842,850	848,073

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

FIVE-YEAR GENERAL FUND PROJECTION

Fillmore's financial situation deteriorated significantly between 2008 and 2013 due to the combined impact of the Great Recession, dissolution of the city's redevelopment agency, and a sales tax dispute that resulted in the Board of Equalization withholding more than four years of sales tax revenue. Those combined factors necessitated a significant reduction in spending, staffing, and services to the public.

The City received most of the withheld sales tax from the Board of Equalization in October 2013, resulting in annual sales tax revenue of \$5.1 million in FY 2013-14. Receipt of the balance of withheld sales tax in FY 2014-15 yielded a total of \$3.6 million. FY 2015-16 sales tax receipts, with no additional one-time payment, is projected at \$2.2 million. From a land development standpoint, an average of 122 new dwelling units are projected in each of the next five fiscal years, which will result in improved property tax revenue and a significant increase in land development fees. Additionally, increased sales tax and other General Fund revenues are anticipated as the City's population is projected to increase by 10%-15%.

The FY 2013-14, and FY 2014-15 General Fund budget was balanced after several years of deficit spending that severely impacted the City's goal of maintaining General Fund cash reserves equal to 40% of budgeted expenditures. Additionally, it had become necessary to utilize reserves previously set aside for vehicle and technology equipment replacement to fund day-to-day operations. Also, infrastructure and other capital improvements were deferred until sufficient funds were available to finance those activities.

The five-year General Fund projection on the following pages indicate that the City will be able, beginning in FY 2018-19, to continue the process to restore staffing and program reductions made in prior years. As with any multi-year plan, the accuracy of predictions decreases in relation to the number of years being projected. The first two years of the five-year projection are expected to be more accurate than the last three years. Notwithstanding the inherent risks associated with a multi-year projection the plan will aid the City Council in making informed decisions going forward.

The projected operating deficit in FY 2016-17 is projected at a manageable \$61,323, but will require a close review of non-personnel budget amounts to balance revenues and expenditures. As the city continues its financial recovery, General Fund surpluses are anticipated in FY 2017-18, FY 2018-19, FY 2019-20, and FY 2020-21. Excluding any severe economic downturns or catastrophic events, Fillmore is expected to continue to enjoy budget surpluses into the future, thus allowing the restoration of General Fund reserves, improvement and repair of its infrastructure, and improved service levels to the public...

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 Tax, excluding a reduction in FY 2015-16 resulting from a one-time increase in FY 2014-15, 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 2014-15 estimate and FY 2015-16 budget 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 2014-15 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 2014-15 levels after an anticipated one-time reimbursement from a developer in FY 2015-16.

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 is planning to update 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.

FIVE-YEAR GENERAL FUND BUDGET PROJECTION GENERAL FUND EXPENDITURE ASSUMPTIONS (CONT'D)

Capital Outlay

Capital outlay costs are expected to decrease from FY 2014-15 and 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.

FIVE-YEAR GENERAL FUND BUDGET PROJECTION RECAP

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
<u>REVENUES</u>					
Taxes & Franchises	\$4,848,509	\$5,073,337	\$5,279,178	\$5,479,407	\$5,694,108
Licenses & Permits	125,012	125,012	125,012	125,012	125,012
Fines & Forfeitures	45,007	45,007	45,007	45,007	45,007
Use of Money & Prop	35,783	35,783	35,783	35,783	35,783
Intergovernmental	321,686	324,931	328,306	331,816	335,466
Service Charges	646,942	646,942	646,942	646,942	646,942
Other Revenues	57,128	57,128	57,128	57,128	57,128
Transfers In	385,600	393,312	401,179	409,202	417,386
TOTAL	\$6,465,667	\$6,701,452	\$6,918,535	\$7,130,297	\$7,356,832
Change From Prior Year	2.80%	3.65%	3.24%	3.06%	3.18%
<u>EXPENDITURES</u>					
Personnel	\$1,926,546	\$1,961,120	\$1,996,383	\$2,032,352	\$2,069,042
Materials and Supplies	454,373	465,677	477,371	489,465	501,978
Services	4,099,657	4,174,064	4,268,304	4,346,425	4,444,475
Capital Outlay	23,136	23,599	24,070	24,552	25,043
Transfers	23,278	23,278	23,278	23,278	23,278
TOTAL	\$6,526,990	\$6,647,738	\$6,789,406	\$6,916,072	\$7,063,816
Change From Prior Year	0.71%	1.85%	2.13%	1.87%	2.14%
REVENUES LESS EXPENDITURES	(\$61,323)	\$53,714	\$129,129	\$214,225	\$293,016

FIVE-YEAR GENERAL FUND BUDGET PROJECTION REVENUE

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
<u>TAXES & FRANCHISES</u>					
Property Tax	\$2,018,021	\$2,098,742	\$2,182,692	\$2,270,000	\$2,360,800
Sales & Use Tax	2,333,760	2,427,110	2,524,194	2,625,162	2,730,168
Property Transfer Tax	1,354	34,617	41,278	34,405	33,770
Franchise Fees	379,288	394,460	410,238	426,648	443,714
Transient Lodging Tax	116,086	118,408	120,776	123,192	125,656
Subtotal Taxes & Franchises	4,848,509	5,073,337	5,279,178	5,479,407	5,694,108
<u>LICENSES & PERMITS</u>					
Business License Fees	110,967	110,967	110,967	110,967	110,967
Encroachment Permits	10,045	10,045	10,045	10,045	10,045
Garage Sale Permits	4,000	4,000	4,000	4,000	4,000
Subtotal Licenses & Permits	125,012	125,012	125,012	125,012	125,012
<u>FINES & FORFEITURES</u>					
Fireworks Enforcement Fees	2,160	2,160	2,160	2,160	2,160
Other Court Fines	37,788	37,788	37,788	37,788	37,788
Parking Citations	3,259	3,259	3,259	3,259	3,259
Vehicle Impound Fees	1,800	1,800	1,800	1,800	1,800
Subtotal Fines & Forfeitures	45,007	45,007	45,007	45,007	45,007
<u>USE OF MONEY & PROPERTY</u>					
Interest Earnings	8,175	8,175	8,175	8,175	8,175
Rentals	27,608	27,608	27,608	27,608	27,608
Subtotal Use of Money & Prop	35,783	35,783	35,783	35,783	35,783
<u>INTERGOVERNMENTAL</u>					
COPS Grant	100,000	100,000	100,000	100,000	100,000
Homeowner's Prop Tax Relief	(6,061)	(6,061)	(6,061)	(6,061)	(6,061)
Public Safety Tax	81,120	84,365	87,740	91,250	94,900
SB 90 Reimbursements	31,091	31,091	31,091	31,091	31,091
Specialized Police Services	32,679	32,679	32,679	32,679	32,679
SRO Reimbursement	75,000	75,000	75,000	75,000	75,000
Vehicle License Fees	7,857	7,857	7,857	7,857	7,857
Subtotal Intergovernmental	\$321,686	\$324,931	\$328,306	\$331,816	\$335,466

**FIVE-YEAR GENERAL FUND BUDGET PROJECTION
REVENUE (CONT'D)**

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
<u>SERVICE CHARGES</u>					
Admin Fee - Successor Agency	\$15,272	\$15,272	\$15,272	\$15,272	\$15,272
Administrative Contracts Fees	17,285	17,285	17,285	17,285	17,285
Building Permits	242,158	242,158	242,158	242,158	242,158
City Clerk Fees	500	500	500	500	500
Code Compliance Fees	1,000	1,000	1,000	1,000	1,000
Community Facilities District Fees	27,532	27,532	27,532	27,532	27,532
Engineering Fees	5,000	5,000	5,000	5,000	5,000
Filming Fees	70,000	70,000	70,000	70,000	70,000
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	4,000	4,000	4,000	4,000	4,000
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	8,000	8,000	8,000	8,000	8,000
Other Public Works Fees	119,100	119,100	119,100	119,100	119,100
Plan Check Fees	110	110	110	110	110
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	646,942	646,942	646,942	646,942	646,942
<u>OTHER REVENUES</u>					
Developer Contribution	40,000	40,000	40,000	40,000	40,000
Donations	12,700	12,700	12,700	12,700	12,700
Miscellaneous Revenue	3,030	3,030	3,030	3,030	3,030
Reimbursements	136	136	136	136	136
Restitution	1,040	1,040	1,040	1,040	1,040
Workers Comp Reimbursement	222	222	222	222	222
Subtotal Other Revenues	\$57,128	\$57,128	\$57,128	\$57,128	\$57,128

**FIVE YEAR-GENERAL FUND BUDGET PROJECTION
REVENUE (CONT'D)**

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
<u>TRANSFERS IN</u>					
From Bike Paths	\$628	\$641	\$654	\$667	\$680
From Light & Land District	27,662	28,215	28,779	29,355	29,942
From Sewer	118,180	120,544	122,955	125,414	127,922
From Solid Waste	10,922	11,140	11,363	11,590	11,822
From Storm Drain District	24,011	24,491	24,981	25,481	25,991
From Streets & Drains	13,139	13,402	13,670	13,943	14,222
From Successor RDA	87,052	88,793	90,569	92,380	94,228
From Water	104,006	106,086	108,208	110,372	112,579
Subtotal Transfers In	385,600	393,312	401,179	409,202	417,386
TOTAL GENERAL FUND REVENUE	\$6,465,667	\$6,701,452	\$6,918,535	\$7,130,297	\$7,356,832
% Change From Prior Year	2.80%	3.65%	3.24%	3.06%	3.18%

FIVE-YEAR GENERAL FUND BUDGET PROJECTION EXPENDITURES

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
<u>PERSONNEL</u>					
Full-Time Salaries	\$893,418	\$911,286	\$929,512	\$948,102	\$967,064
Part-Time Salaries	102,012	104,052	106,133	108,256	110,421
Overtime	510	520	530	541	552
Filming Pay	978	998	1,018	1,038	1,059
Vacation Relief	2,040	2,081	2,123	2,165	2,208
Retirement/PERS	286,279	292,005	297,845	303,802	309,878
FICA/Medicare	80,807	82,423	84,071	85,752	87,467
Workers' Compensation	31,833	32,470	33,119	33,781	34,457
Unemployment Insurance	5,299	5,405	5,513	5,623	5,735
Cafeteria Plan	99,576	101,568	103,599	105,671	107,784
Medical Insurance	86,673	88,406	90,174	91,977	93,817
Dental Insurance	10,693	10,907	11,125	11,348	11,575
Vision Insurance	1,079	1,101	1,123	1,145	1,168
Life Insurance/LTD	6,262	6,387	6,515	6,645	6,778
Uniform/Boots	512	522	532	543	554
Deferred Compensation	1,493	1,523	1,553	1,584	1,616
Mileage Reimbursement	3,621	3,693	3,767	3,842	3,919
Firefighter Stipend	37,149	37,892	38,650	39,423	40,211
Firefighter Clothing Allowance	65,000	65,000	65,000	65,000	65,000
Paramedic Stipend	102,845	102,845	102,845	102,845	102,845
Filming Pay	30,000	30,000	30,000	30,000	30,000
Vacation Relief	27,467	28,016	28,576	29,148	29,731
Vacation/Comp Time Buyback	51,000	52,020	53,060	54,121	55,203
Subtotal Personnel	1,926,546	1,961,120	1,996,383	2,032,352	2,069,042
<u>MATERIALS & SUPPLIES</u>					
Claims Paid	1,000	1,000	1,000	1,000	1,000
Communications	29,995	30,595	31,207	31,831	32,468
Computers (Non-Capital)	3,200	3,200	3,200	3,200	3,200
Copier Lease	11,800	11,800	11,800	11,800	11,800
Credit Card Expense	2,171	2,214	2,258	2,303	2,349
EMS Expense	7,650	7,803	7,959	8,118	8,280
Firefighter Expense	6,120	6,242	6,367	6,494	6,624

**FIVE-YEAR GENERAL FUND BUDGET PROJECTION
EXPENDITURES (CONT'D)**

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
<u>MATERIALS & SUPPLIES (CONT'D)</u>					
Fuel	\$63,565	\$66,108	\$68,752	\$71,502	\$74,362
Furnishings & Equipment	6,000	6,000	6,000	6,000	6,000
Lease Payments	12,266	12,266	12,266	12,266	12,266
Library Support	9,000	9,000	9,000	9,000	9,000
Meetings & Travel	29,202	29,786	30,382	30,990	31,610
Memberships & Dues	28,653	29,226	29,811	30,407	31,015
Office Supplies	14,583	14,875	15,173	15,476	15,786
Permits & Fees	12,782	13,038	13,299	13,565	13,836
Postage	15,520	15,830	16,147	16,470	16,799
Printing & Advertising	4,673	4,766	4,861	4,958	5,057
Recruitments	2,500	2,500	2,500	2,500	2,500
Safety & Protective Equipment	4,322	4,408	4,496	4,586	4,678
Small Tools/Equipment	4,710	4,804	4,900	4,998	5,098
Supplies & Materials	37,784	37,784	37,784	37,784	37,784
Training	8,000	8,000	8,000	8,000	8,000
Utilities	138,877	144,432	150,209	156,217	162,466
Subtotal Materials and Supplies	454,373	465,677	477,371	489,465	501,978
<u>SERVICES</u>					
Animal Control Contract	68,900	73,034	77,416	82,061	86,985
Crisis Intervention	4,266	4,351	4,438	4,527	4,618
Contract Services	506,348	516,475	526,805	537,341	548,088
Elections	9,000	0	9,000	0	9,000
Equipment Maintenance	53,100	53,100	53,100	53,100	53,100
Film Commission	5,000	5,000	5,000	5,000	5,000
Fireworks Show	9,945	10,144	10,347	10,554	10,765
Hi Tech Task Force	4,335	4,422	4,510	4,600	4,692
Insurance	67,703	69,057	70,438	71,847	73,284
Legal Services	224,400	228,888	233,466	238,135	242,898
School Resource Officer	165,750	169,065	172,446	175,895	179,413
Sheriff Basic Contract	2,949,188	3,008,172	3,068,335	3,129,702	3,192,296
Sheriff Special Events	30,600	31,212	31,836	32,473	33,122
Miscellaneous Expense	1,122	1,144	1,167	1,190	1,214
Subtotal Services	\$4,099,657	\$4,174,064	\$4,268,304	\$4,346,425	\$4,444,475

**FIVE-YEAR GENERAL FUND BUDGET PROJECTION
EXPENDITURES (CONT'D)**

	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20	ESTIMATE 2020-21
<u>CAPITAL OUTLAY</u>					
Fire Hoses	\$5,796	\$5,912	\$6,030	\$6,151	\$6,274
Fire Turnouts	14,280	14,566	14,857	15,154	15,457
Fire Rescue Vehicle	0	0	0	0	0
Phone & Email System Upgrade	0	0	0	0	0
Internet Service Upgrade	0	0	0	0	0
Information Technology Equipment	0	0	0	0	0
Aerial Photography	0	0	0	0	0
Radio Pagers	3,060	3,121	3,183	3,247	3,312
Subtotal Capital Outlay	23,136	23,599	24,070	24,552	25,043
<u>TRANSFERS</u>					
To CDBG Fund	0	0	0	0	0
To City Aquatics Center Fund	0	0	0	0	0
To General Fund Reserve	0	0	0	0	0
To Recreation Fund	0	0	0	0	0
To Town Theater Fund	0	0	0	0	0
To: Capital Leases Fund	0	0	0	0	0
To: NPDES Fund	23,278	23,278	23,278	23,278	23,278
Subtotal Transfers	23,278	23,278	23,278	23,278	23,278
Total General Fund Expenditures	\$6,526,990	\$6,647,738	\$6,789,406	\$6,916,072	\$7,063,816
Change From Prior Year	0.71%	1.85%	2.13%	1.87%	2.14%

COST ALLOCATION PLAN

The Cost Allocation Plan was developed in order to identify the total program costs of providing municipal services to the citizens of Fillmore. As is the case with most organizations, both private and public, the costs of providing services or products can be classified into two categories: direct costs and indirect costs. Direct costs are those which can be specifically identified with a particular cost objective, such as street maintenance, police protection, landscape maintenance, public transportation, water services, and sewage treatment. Indirect costs are not readily identifiable with a particular operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective. Common examples of indirect costs are accounting, purchasing, human resources, building maintenance, and utilities. Although indirect costs are generally not readily identifiable with direct operating programs, they are nevertheless incurred by the organization in providing a service or product. As such, if the total costs of a program are to be identified, it is essential that some method be utilized to distribute indirect costs to operating programs.

Theoretically, all indirect costs could be charged directly to specific cost objectives; however, practical difficulties generally preclude such an approach for organizational and accounting reasons. As such, most organizations budget and account for direct and indirect costs separately. However, in order to accurately reflect the total cost of providing a service or product, some methodology of identifying and allocating indirect costs to specific cost objectives must be developed. The purpose of a Cost Allocation Plan is to identify indirect costs and to allocate them to particular cost objectives in a logical and uniform manner.

As direct and indirect costs are generally budgeted separately by organizational unit, the direct and indirect cost concept can be related to departmental functions. In a municipal enterprise, the cost of agencies or departments that primarily provide services to the public can be considered direct costs and the cost of departments or programs that primarily provide services to the organization can be considered indirect costs. This concept, of service to the public as opposed to service to the organization, is the basis of identifying direct and indirect costs in the City's Cost Allocation Plan.

Based on this identification of direct and indirect costs, an indirect cost rate can be developed. By applying this indirect cost rate against direct program costs, the total cost can be derived. The Cost Allocation Plan provides an overall indirect cost rate for the City as well as unique indirect cost rates for each major program area.

Through the identification of total program costs, the City's Cost Allocation Plan can be utilized as a basic information tool in a number of financial and budgetary decision-making situations. For example, the Cost Allocation Plan can be used to recover the indirect costs associated with administering federal grant programs. Additionally, the Cost Allocation Plan can be used to identify the cost incurred by the City in administering and providing support services to special districts and funds. For example, although City Administration, Office of the City Attorney, and Finance Department are organized and budgeted in the General Fund, these departments

provide support services to other funds such as the Sewer Fund and Water Fund, assessment districts, and special revenue funds. The Cost Allocation Plan, by identifying total program costs, can be used to determine this level of support and to reimburse the General Fund through interfund transfers for the indirect costs incurred.

Several units of measurement are employed to calculate the distribution of funds from the General Fund to other funds. Those units of measurement are listed below:

<u>DEPARTMENT/COST CENTER</u>	<u>UNIT OF MEASUREMENT</u>
City Council	Number of City Council/Successor Agency Staff Reports
City Manager	Number of City Council/Successor Agency Staff Reports
City Clerk	Number of City Council/Successor Agency Staff Reports
Human Resources	Full-Time Equivalent Positions
Risk Management	Expenditure Budget
City Attorney	Number of City Council/Successor Agency Staff Reports
Fiscal Services	Expenditure Budget
Information Technology	Full-Time Equivalent Office Positions
Community Services [1]	Full-Time Equivalent Office Positions
Public Works [2]	Public Works Field Staff and Fire Department Staff

[1] City Hall Maintenance Cost Center

[2] Vehicle Maintenance Cost Center

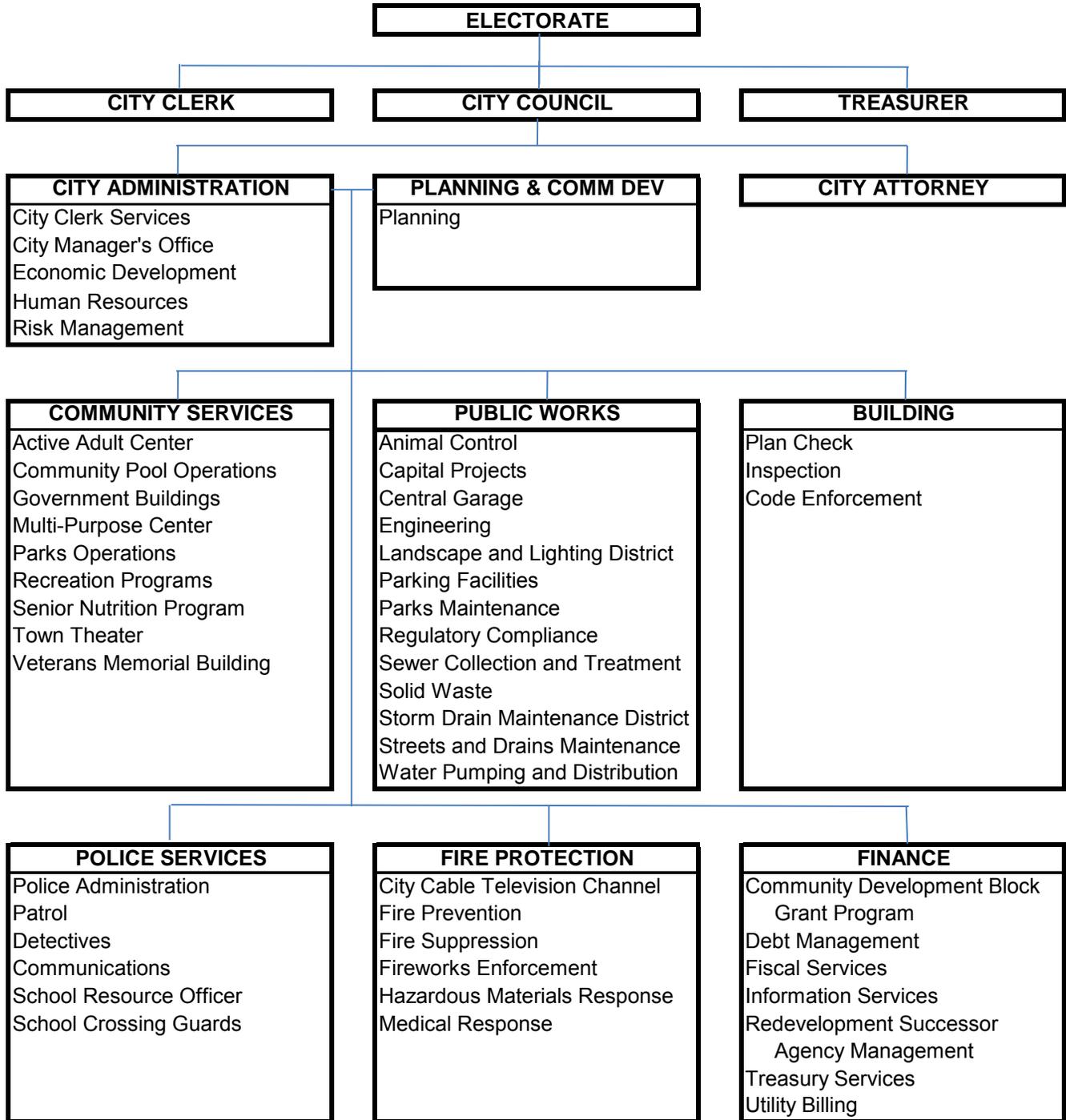
The calculations based on the above units of measurement resulted in the following reimbursement amounts that have been incorporated into the budgets of the affected funds.

<u>DEPARTMENT/FUND</u>	<u>CITY</u>		<u>FINANCE</u>	<u>COMMUNITY SERVICES</u>	<u>PUBLIC WORKS</u>	<u>TOTAL</u>
	<u>ADMINISTRATION</u>	<u>ATTORNEY</u>				
Planning & Building	\$20,008	\$50,725	\$14,905	\$18,219	\$0	\$103,857
Community Services	4,282	10,870	0	0	0	15,152
Public Works	14,279	36,233	8,191	5,466	6,821	70,990
Fire	5,762	14,493	5,310	5,466	34,694	65,725
Police	10,002	25,363	333	0	0	35,698
Successor RDA [1]	15,699	39,855	42,686	6,862	0	105,102
Streets & Drains	2,852	7,248	2,781	0	0	12,881
Lighting & Landscape District	4,287	10,870	3,118	607	5,880	24,762
Storm Drain District	4,461	8,827	2,022	635	7,595	23,540
Bicycle Path Maintenance	1	0	28	0	587	616
Solid Waste	11	0	2,937	3,644	4,116	10,708
Community Aquatics Center	2,909	7,248	1,510	850	0	12,517
Recreation	8,579	21,740	2,609	2,369	6,703	42,000
Veterans Memorial Building	22	0	3,376	2,126	11,761	17,285
Sewer	5,741	14,493	78,133	13,968	3,528	115,863
Water	1,528	3,623	32,468	19,068	45,280	101,967
TOTAL	\$100,423	\$251,588	\$200,405	\$79,280	\$126,965	\$758,661

[1] Budget amount is \$85,345 due to limitations on eligible administrative costs assignable to successor redevelopment agency Dissolution activities.

The Cost Allocation Plan is prepared as a separate document each fiscal year. The Cost Allocation Plan for Fiscal Year 2015-16 is posted on the City's website and available upon request from the City's Finance Department.

CITY OF FILLMORE FY 2015-16 FUNCTIONAL ORGANIZATION CHART



**AUTHORIZED POSITIONS DISTRIBUTION
(Includes Part-Time and Vacant Positions)**

Department/ Classification	Planning &							
	City Admin	Finance	Community Services	Community Dev	Building	Public Works	Police	Fire Protection
Accountant		1.00						
Active Adult Center Coordinator			1.00					
Administrative Assistant	1.00							
Assistant City Manager/Fire Chief								1.00
Assistant Finance Director		1.00						
Assistant Fire Chief								0.07
Building Inspector					1.00			
Building Maintenance Worker						2.00		
Building Official/Civil Engineer					0.50	0.50		
Cable Television Coordinator								0.16
City Manager	1.00							
Civilian Police Officer							0.25	
Finance Director		1.00						
Finance Technician		2.00						
Financial Analyst		0.23						
Fire Captain								3.00
Fiscal Assistant I		0.50						
Fiscal Assistant II		2.00						
Human Resources Dir./Deputy City Clerk	1.00							
Lifeguard I			3.05					
Lifeguard II			0.66					
Maintenance Worker						6.00		
Municipal Services Director						1.00		
Planning & Community Services Director				1.00				
Planning Technician				1.00				
Pool Manager			0.44					
Pool Office Aide			3.05					
Public Works Supervisor						1.00		
Recreation Supervisor			1.00					
School Crossing Guard							1.57	
Senior Maintenance Worker						1.00		
Senior Nutrition Worker			0.48					
Volunteer Firefighter/EMT *								0.16
Volunteer Paramedic *								1.40
Total	3.00	7.73	9.68	2.00	1.50	11.50	1.82	5.79

* Paid by Stipend

**PERSONNEL CLASSIFICATIONS AND SALARY RANGES
FISCAL YEAR 2015-16**

FULL-TIME POSITIONS

ANNUAL SALARY

	<u>Minimum</u>	--	<u>Maximum</u>
Administrative Assistant	\$37,492.68	--	\$45,572.52
Assistant City Manager/Fire Chief	122,400.00	--	127,500.00
Assistant Finance Director	76,500.00	--	96,900.00
Building Inspector/Code Enforcement Officer	67,320.00		85,680.00
City Clerk *			399.00
City Engineer	81,065.52	--	98,535.43
City Manager *		--	167,856.22
City Treasurer *			399.00
Civil Engineer	79,477.02	--	96,605.34
Community Services Supervisor	54,602.52	--	66,399.36
Council Member *			872.40
Engineer/Building Official	97,920.00	--	116,280.00
Facility Maintenance Worker	31,378.57	--	38,141.60
Finance Administrator	58,280.28	--	66,054.84
Finance Director	99,869.40	--	121,358.88
Finance Technician	33,441.96	--	40,648.89
Fire Captain	53,782.68	--	65,947.92
Fiscal Assistant II	34,110.80	--	41,461.87
Human Resources Director/Deputy City Clerk	68,166.96	--	87,000.00
Information Technology Technician	38,421.60	--	46,695.72
Maintenance Worker II	37,934.29	--	46,110.52
Municipal Services Director/City Engineer	103,638.72	--	125,973.36
Planning and Community Development Director	117,300.00	--	122,400.00
Public Works Supervisor	57,710.52	--	72,157.80
Senior Maintenance Worker	41,834.18	--	50,850.11

* Flat Rate

**PERSONNEL CLASSIFICATIONS AND SALARY RANGES (CONT'D)
FISCAL YEAR 2015-16**

PART-TIME POSITIONS

HOURLY RATE

	<u>Minimum</u>		<u>Maximum</u>
Administrative Assistant *			\$18.03
Assistant Fire Chief *			19.92
Bartender *			17.50
Cable Television Coordinator *			15.00
Civilian Police Officer *			20.55
Draftsperson	20.00	--	21.00
Engineer *			33.75
Engineering Inspector *			45.15
Finance Administrator *			35.00
Financial Analyst *			57.20
Fiscal Assistant I *			15.75
Janitor	8.50	--	12.00
Office Aide	8.50	--	12.00
Pool Lifeguard II *			12.00
Pool Manager *			14.00
Pool Lifeguard I *			9.00
School Crossing Guard *			8.00
Senior Center Nutrition Worker *			11.00
Senior Center Site Coordinator	9.00	--	12.00
Sidewalk Maintainer *			13.00
Theater Worker	8.00	--	10.00
Volunteer Paramedic *			250.00 /Shift
Volunteer Firefighter/EMT			54.63 /Shift

* Flat Rate

EMPLOYEE BENEFITS

The City of Fillmore provides benefits in addition to salary described below 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 on the following chart:

	Salaries	Benefits	% of Salary
General Fund	\$975,912	\$590,318	60.49%
All Funds	\$2,097,805	\$1,306,981	62.30%

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, 2015, is as follows:

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 two debt issuances as of June 30, 2015 is \$44,525,000.

Sewer Fund

In 1993, the City entered into a zero interest loan contract with the State Water Resources Control Board in the amount of \$1,877,385 under provision of the Federal Clean Water Act and State law for expansion of the Wastewater Treatment Plant. The final loan payment was made in FY 2014-15.

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, 2015 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, 2015 is \$6,665,000

Lease-Purchase of Fire Engines

In 2006, the City entered into a lease-purchase agreement to replace a fire engine that had reached the end of its useful life. Since that time, the City has been making annual payments in the amount of \$96,985 that will conclude in FY 2015-16. 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.

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.

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.

GLOSSARY

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.

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 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.

GLOSSARY

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.

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.

GLOSSARY

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.

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.

GLOSSARY

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.

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 protect 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.

GLOSSARY

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

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.

INDEX

ACRONYMS AND ABBREVIATIONS	169	GENERAL FUND REVENUES BUDGET	26
AFFORDABLE HOUSING FUND	88	GENERAL FUND TAB	19
APPROPRIATION LIMIT	143	GLOSSARY	171
AUTHORIZED POSITIONS - BUILDING DEPARTMENT	60	INDEX	177
AUTHORIZED POSITIONS - CITY ADMINISTRATION	42	LEVEE RESERVE FUND	121
AUTHORIZED POSITIONS - COMMUNITY SERVICES DEPARTMENT	52	LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT FUND	79
AUTHORIZED POSITIONS - FINANCE DEPARTMENT	48	LOCAL TRANSPORTATION FUND	78
AUTHORIZED POSITIONS - FIRE PROTECTION DEPARTMENT	73	NARRATIVE - BUILDING DEPARTMENT	57
AUTHORIZED POSITIONS - PLANNING & COMM.DEVELOPMENT DEP'T	56	NARRATIVE - CHANGES IN GENERAL FUND BALANCE	20
AUTHORIZED POSITIONS - POLICE SERVICES DEPARTMENT	68	NARRATIVE - CITY ADMINISTRATION	36
AUTHORIZED POSITIONS DISTRIBUTION	164	NARRATIVE - CITY ATTORNEY	43
BIKE PATHS FUND	84	NARRATIVE - COMMUNITY SERVICES DEPARTMENT	49
BUDGET FORMULATION AND ADOPTION PROCESS	142	NARRATIVE - FINANCE DEPARTMENT	45
BUDGET RESOLUTION AND BUDGET MANAGEMENT GUIDELINES	1	NARRATIVE - FIRE PROTECTION DEPARTMENT	69
BUILDING DEPARTMENT BUDGET	59	NARRATIVE - GENERAL FUND EXPENDITURES	29
CAPITAL LEASES FUND	130	NARRATIVE - GENERAL FUND REVENUES	22
CAPITAL PROJECT FUNDS TAB	113	NARRATIVE - PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT	53
CHANGES IN GENERAL FUND BALANCE	21	NARRATIVE - POLICE SERVICES DEPARTMENT	66
CHART - FY 2015-16 EXPENDITURE BUDGET BY FUND TYPE	14	NARRATIVE - PUBLIC WORKS DEPARTMENT	61
CHART - FY 2015-16 REVENUE BUDGET BY FUND TYPE	11	NATIONAL POLLUTANTS DISCHARGE ELIMINATION (NPDES) FUND	98
CHART - GENERAL FUND EXPENDITURES PER RESIDENT	30	PARKLAND DEVELOPMENT IMPACT FEES FUND	92
CITY ADMINISTRATION BUDGET	40	PERSONNEL CLASSIFICATIONS AND SALARY RANGES	165
CITY ATTORNEY BUDGET	44	PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT BUDGET	55
CITY MANAGER'S OVERVIEW	i	POLICE SERVICES DEPARTMENT BUDGET	67
CITY PROFILE	136	PROJECTED FUND BALANCES	9
COMBINED EXPENDITURES AND DISBURSEMENTS	17	PUBLIC BUILDING IMPROVEMENTS FUND	116
COMMUNITY AQUATICS CENTER FUND	111	PUBLIC EDUCATION IN GOVERNMENT (PEG) FUND	75
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND	82	PUBLIC FACILITIES DEVELOPMENT IMPACT FEES FUND	90
COMMUNITY FACILITIES DISTRICT NO. 1 FUND	123	PUBLIC TRANSIT FUND	73
COMMUNITY FACILITIES DISTRICT NO. 2 FUND	124	PUBLIC WORKS DEPARTMENT AUTHORIZED POSITIONS	65
COMMUNITY FACILITIES DISTRICT NO. 3 FUND	125	PUBLIC WORKS DEPARTMENT BUDGET	63
COMMUNITY FACILITIES DISTRICT NO. 5 FUND	126	RECREATION FUND	109
COMMUNITY FACILITIES DISTRICT NO. 6 FUND	127	RESERVE FUNDS TAB	117
COMMUNITY SERVICES DEPARTMENT BUDGET	51	REVENUE SUMMARY BY FUND	12
COMPARISON TO NEARBY CITIES	141	SEWER DEVELOPMENT IMPACT FEES FUND	94
COST ALLOCATION PLAN	161	SEWER FUND	102
DEBT	168	SEWER FUND & WATER FUND WORKING CAPITAL BALANCE GRAPH	101
DEBT SERVICE FUNDS TAB	128	SEWER RATE STABILIZATION FUND	120
EMPLOYEE BENEFITS	167	SOLID WASTE FUND	86
ENTERPRISE FUNDS TAB	100	SPECIAL ASSESSMENTS TAB	122
EXPENDITURE SUMMARY BY FUND	15	SPECIAL REVENUE FUNDS TAB	74
FINANCE DEPARTMENT BUDGET	47	STORM DRAIN ASSESSMENT DISTRICT FUND	81
FIRE PROTECTION DEPARTMENT BUDGET	71	STORM DRAIN DEVELOPMENT IMPACT FEES FUND	95
FIRE SUBSTATION DEVELOPMENT IMPACT FEES FUND	89	STREET IMPROVEMENTS FUND	115
FIVE-YEAR GENERAL FUND PROJECTION	150	SUCCESSOR REDEVELOPMENT AGENCY DEBT SERVICE FUND	134
FUNCTIONAL ORGANIZATION CHART	163	SUCCESSOR REDEVELOPMENT AGENCY FUNDS TAB	131
GASOLINE TAX FUND	76	SUCCESSOR REDEVELOPMENT AGENCY OPERATING FUND	132
GENERAL FUND EXPENDITURES BUDGET BY ACCOUNT	33	SUMMARY FINANCIAL DATA TAB	8
GENERAL FUND EXPENDITURES BUDGET BY DEPARTMENT	31	SUPPLEMENTAL INFORMATION TAB	135
GENERAL FUND RESERVE	119	TOWN THEATER FUND	108

INDEX (CONT'D)

TRANSPORTATION DEVELOPMENT IMPACT FEES FUND	91
TWO RIVERS PARK IMPROVEMENTS FUND	114
VETERANS MEMORIAL DISTRICT BUILDING FUND	96
WASTEWATER TREATMENT PLANT LOAN FUND	129
WATER DEVELOPMENT IMPACT FEES FUND	93
WATER FUND	105
WATER REPLACEMENT FUND	118