

**City of Fillmore**

**ANNUAL**

**BUDGET**

**FISCAL YEAR 2014-15**

**CITY OF FILLMORE • FISCAL YEAR 14-15 BUDGET**  
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**CITY OF FILLMORE  
CENTRAL PARK PLAZA  
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July 1, 2014

Members of the City Council:

It is my pleasure to present the adopted FY 2014-15 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.

The FY 2014-15 Annual Budget comes with good news. It forecasts continued growth and ends several years of deficit General Fund spending that, of necessity, utilized reserves set aside in prior years to address difficult financial times. In contrast to budgets of recent years the FY 2014-15 Annual Budget required no cost-cutting measures to achieve balance, shows a very modest surplus of revenues over expenditures, and did not require the use of General Fund reserves.

The budget development process began with the approval of budget guidelines established by the City Council on January 14, 2014. Those guidelines mandated that the City will adopt and maintain a balanced General Fund budget by ensuring that annual operating expenses are held to levels within annual operating revenues. Additionally it was determined that the City's water and sewer enterprise funds would continue to be self-supporting such that fees for operating services will be maintained at a level adequate to cover all operating expenses and infrastructure needs. Furthermore, the City Council mandated that one-time revenues would not be used to fund ongoing operating program expenses. After extensive staff review, City Council review of the proposed budget began with a study session in late May, and the Annual Budget was adopted on June 10, 2014.

## **GENERAL FUND**

### **FY 2013-14 Estimated Actual Revenues and Expenditures**

FY 2013-14 General Fund revenues are projected to reach \$6,276,170, which is \$186,480 (3.1% higher than budgeted revenues of \$6,089,690. The projected amount is \$496,920 higher than the amount of revenue received in FY 2012-13.

General Fund expenditures for FY 2013-14 are estimated at \$5,646,322, which is \$534,818 (8.7%) less than budgeted expenditures of \$6,181,140. This savings is a direct result and continuation of departments deferring expenditures for goods and services, to the extent possible, until the economy improved and a major legal issue surrounding sales tax was resolved.

### FY 2013-14 General Fund Balance

The General Fund Balance, which has hovered around \$0 in recent years, is expected to be \$678,387 as of June 30, 2014 (end of FY 2013-14). Of this amount, \$7,250 would be reserved for prepaid items and the balance, if realized, would be set aside as a reserve for responses to catastrophic events such as fires, floods, earthquakes, etc.

### FY 2014-15 Revenues

FY 2014-15 General Fund revenues are budgeted at \$6,578,384. Projected revenues are \$488,694 (8.0%) greater than the FY 2013-14 revenue budget and \$799,134 (13.8%) greater than FY 2012-13 actual revenues. These increases are the direct result of two actions. The first is the City Council's efforts to resolve a long-standing a sales tax sharing issue that resulted in the California Board of Equalization withholding all sales tax from Fillmore for a four-year period. The second is the City Council's desire to see the city grow and prosper, which is expected to result in a significant increase in land development activities during the next five years.

### FY 2014-15 Expenditures

The FY 2014-15 General Fund expenditure budget is \$6,577,439. This amount is \$396,299 (6.4%) greater than the FY 2013-14 budget. It is also \$745,825 (12.8%) higher than FY 2012-13 expenditures in consideration of the City Council's desire to restore programs and activities reduced or eliminated during the past several years due to the City's eroding financial circumstances.

### FY 2014-15 Fund Balance

Based on the revenue and expenditure amounts in the Annual Budget, the June 30, 2015 (end of FY 2014-15) General Fund Balance is projected to increase by \$945 and will total \$679,332.

### 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 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.

The City received most of the withheld sales tax from the Board of Equalization in October 2013, and an additional increment of one-time sales tax will be 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.

## **PROJECTS AND ACCOMPLISHMENTS**

Despite fiscal challenges, the City was involved in numerous significant events and projects during FY 2014-15. Following are some of the major accomplishments:

- **Recognized the 100<sup>th</sup> Anniversary of the City's founding** with an anniversary celebration and burial of a time capsule to be opened during the City's 200<sup>th</sup> anniversary celebration.
- **Adopted a comprehensive set of City Council goals** that will guide City programs and activities into the future.
- **Law enforcement efforts continued to provide our citizens 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 8.0% decrease in emergency calls and crimes-in-progress calls as compared to the previous year. 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 for service.
- **Completed a City Council goal of updating the City's Housing Element.** Fillmore's updated Housing Element, part of the City's General Plan, establishes regional housing needs assessment goals to 2021.
- **Completed two critically need repaving projects in the downtown area that had been deferred due to a staff shortage.** Portions of Central Avenue, Santa Clara Street, "A" Street, "B" Street, "C" Street and Sespe Avenue were repaved. Additionally, the Police Station parking lot was repaved.
- **Enhanced the City's firefighting and emergency response capabilities** with the lease purchase of a replacement fire engine, the purchase of a towable generator, and the receipt of donated self-contained breathing apparatus and replacement radios. The towable generator provides backup power to the Fire Station and Public Works Department Headquarters, and can be transported to other locations in the city during emergencies. The breathing and radio equipment, valued at \$200,000, were donated by the Fillmore Volunteer Firefighters Foundation.
- **Received proposals for a new operator of the City's Equestrian Center.** This effort is expected to significantly improve the facility and generate much-needed revenue for the city.
- **Negotiated and approved a Cooperative Joint Powers Agreement among the Cities of Fillmore and Santa Paula, the County of Ventura, and the Ventura County Transportation Commission for improved local transportation services.** The cooperative agreement for transit services in the Heritage Valley will replace and improve the current local transit system by providing integrated, fixed-route and dial-a-ride services in each community in coordination with an intercity service along the State Highway 126 corridor.
- Filled three department head positions that had been held vacant as a cost saving measure.

FY 2014-15 promises to be a year of continuing accomplishments. In its ongoing mission to deliver excellent service to the community, City staff will focus on economic development initiatives, a continued emphasis on public safety, additional infrastructure improvements, and offering a range of programs that serve the needs and interests of the community.

## **SEWER FUND**

Sewer Fund Revenues for FY 2013-14 are estimated to be \$7,078,578, which is \$276,208 (4.1%) above the budget. Expenditures are estimated to be \$200,430 or (3.3%) below budget.

FY 2014-15 revenues are projected to decrease by \$266,592 (3.9%) from the FY 2013-14 budgeted revenues of \$6,208,370. The decrease is due to a \$500,000 reduction in annual transfers from a Sewer Rate Stabilization Fund established to moderate rate increases. FY 2014-15 operating expenditures are projected to increase by \$186,320 (3.1%) due to a \$178,000 allocation for wastewater treatment plant improvements and collection system repairs. FY 2014-15 Sewer Operating Fund projected revenues exceed projected expenditures by \$261,008. These earnings are used to maintain a cash reserve to provide funding for upcoming capital projects needed to maintain the wastewater collection and treatment system.

The sanitation system consolidated fund balance for June 30, 2015 is projected to be \$22,262,173. The consolidated fund balance is comprised of an Operations Fund, a Replacement Reserve Fund, a Sewer Development Impact Fees Fund, and a Sewer Rate Stabilization Fund.

## **WATER FUND**

Water Fund revenues for FY 2013-14 are estimated to be \$3,299,231, which is \$182,627 (5.9%) above the budget. Expenditures are estimated to be \$2,103,026, which is \$286,249 (12.0%) below the budget.

FY 2014-15 revenues are projected to increase by \$566,530 (18.2%) from the FY 2013-14 budget due to drought conditions and new development. FY 2014-15 operating expenditures are projected to increase by \$543,549 (22.7%) due to a \$500,000 budgeted transfer to the Water Facilities Replacement Fund. FY 2014-15 Water Operating Fund projected revenues exceed projected expenditures by \$750,300. 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 and distribution system.

The water system consolidated fund balance for June 30, 2015 is projected to be \$5,632,307. The consolidated fund balance is comprised of an Operations Fund, a Replacement Reserve Fund, and a Water Development Impact Fees Fund.

## **CAPITAL IMPROVEMENTS**

A modest street and parking lot improvement program in the amount of \$557,010 is budgeted for one street repaving project and one parking lot repaving project in FY 2015-16. Additionally, funds in the amount of \$62,839 are budgeted for an additional phase of improvements at newly developed Two Rivers Park. Sewer system improvements and repairs in the amount of \$178,000 and water system repairs and equipment replacement in the amount of \$55,000 are also included in the budget.

## **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 the first quarter and 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.

## **APPROPRIATION (GANN) LIMIT**

The Gann Spending Limitation (Article XIIB 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.

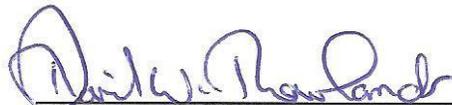
Each year the City is required to adopt a Resolution establishing a limit on its appropriations of tax proceeds. As can be seen from following table, appropriations subject to the legal limit increased significantly in FY 2013-14 and in FY 2014-15. This increase is primarily due to the release of four years of withheld sales tax by the Board of Equalization. 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 development, it is anticipated that the City will continue to be well under the appropriation limit.

<b>FISCAL</b>	<b>APPROPRIATIONS</b>		
	<b>LEGAL</b>	<b>SUBJECT</b>	<b>AMOUNT</b>
<b><u>YEAR</u></b>	<b><u>LIMIT</u></b>	<b><u>TO LIMIT</u></b>	<b><u>UNDER</u></b>
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
2010-11	10,143,619	2,907,431	7,236,188

## 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.

A handwritten signature in blue ink, reading "David W. Rowlands", written over a horizontal line.

David W. Rowlands  
City Manager

**SUMMARY  
FINANCIAL  
DATA**

## PROJECTED FUND BALANCES

Fund Number - Fund Name	06/30/14 Projected Fund Bal	Budgeted Revenue	Budgeted Expend	6/30/2015 Projected Fund Bal
<b>GENERAL</b>				
101 - General Fund	\$678,387	\$6,578,384	\$6,577,439	\$679,332
<b>Subtotal</b>	<b>678,387</b>	<b>\$6,578,384</b>	<b>\$6,577,439</b>	<b>\$679,332</b>
<b>SPECIAL REVENUE</b>				
202 - Public Education in Government	57,185	6,900	5,000	59,085
203 - Gasoline Tax	359,280	181,872	463,025	78,127
204 - Local Transportation	1,162,277	190,064	190,064	1,162,277
206 - Lighting & Landscape Assessment	555,578	241,485	247,859	549,204
207 - Storm Drains Assessment	595,123	233,730	117,165	711,688
208 - Community Dev Block Grant	20,666	92,500	92,500	20,666
210 - Public Transit	6,447	420,000	420,000	6,447
211 - Bike Path	43,472	6,575	35,081	14,966
212 - Solid Waste	14,603	104,764	109,263	10,104
304 - Recreation	(57,244)	192,947	192,594	(56,891)
305 - Community Aquatics Center	(196,832)	125,885	135,301	(206,248)
402 - Public Facilities Development Impact	200,401	99,974	0	300,375
403 - Transportation Development Impact	170,263	121,702	0	291,965
404 - Parkland Development Impact	264,613	250,800	62,839	452,574
405 - Water Development Impact	(435,654)	239,173	0	(196,481)
406 - Sewer Development Impact	166,224	556,199	166,000	556,423
407 - Storm Drain Development Impact	330,598	285,595	0	616,193
701 - Veterans Memorial District	219,621	168,330	209,742	178,209
702 - National Pollutants Discharge Elim	14,981	42,935	38,945	18,971
<b>Subtotal</b>	<b>3,491,602</b>	<b>3,561,430</b>	<b>2,485,379</b>	<b>4,567,653</b>
<b>ENTERPRISE</b>				
301 - Sewer (1)	22,113,881	6,535,778	7,469,012	21,180,647
302 - Water (1)	4,541,422	3,683,124	3,111,947	5,112,599
303 - Town Theater (1)	(439,284)	4,980	30,867	(465,171)
<b>Subtotal</b>	<b>26,216,019</b>	<b>10,223,882</b>	<b>10,611,826</b>	<b>25,828,075</b>
<b>CAPITAL PROJECT</b>				
464 - Two Rivers Park Improvements	256,068	62,839	62,839	256,068
467 - Street Improvements	166,730	432,010	432,010	166,730
490 - Fire Station/Public Works Yard	408,466	125,000	125,000	408,466
<b>Subtotal</b>	<b>\$831,264</b>	<b>\$619,849</b>	<b>\$619,849</b>	<b>\$831,264</b>

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

## PROJECTED FUND BALANCES (CONT'D)

Fund Number - Fund Name	06/30/14 Projected Fund Bal	Budgeted Revenue	Budgeted Expend	6/30/2015 Projected Fund Bal
<b>RESERVE FUNDS</b>				
504 - Water Replacement	\$716,189	\$500,000	\$500,000	\$716,189
508 - Sewer Rate Stabilization	1,018,920	0	500,000	518,920
<b>Subtotal</b>	<b>1,735,109</b>	<b>500,000</b>	<b>1,000,000</b>	<b>1,235,109</b>
<b>SPECIAL ASSESSMENT</b>				
803 - Community Facilities District #1	343,396	199,775	202,270	340,901
804 - Community Facilities District #2	107,673	76,315	82,373	101,615
806 - Community Facilities District #3	358,976	184,524	188,184	355,316
809 - Community Facilities District #5	466,703	233,500	20,756	679,447
811 - Community Facilities District #6	71,750	212,640	213,400	70,990
<b>Subtotal</b>	<b>1,348,498</b>	<b>906,754</b>	<b>706,983</b>	<b>1,548,269</b>
<b>DEBT SERVICE</b>				
805 - Wastewater Treatment Plant Loan	0	94,697	93,945	752
808 - Capital Leases	0	\$96,865	\$96,865	0
<b>Subtotal</b>	<b>0</b>	<b>191,562</b>	<b>190,810</b>	<b>752</b>
<b>SUCCESSOR REDEVELOPMENT AGCY</b>				
931 - Successor Housing Agency	1,030	14,500	3,400	12,130
932 - Successor Agency Operations	12,507,318	4,326,048	4,326,048	12,507,318
936 - Successor Agency Debt Service	(47,554,025)	4,047,568	4,047,568	(47,554,025)
<b>Subtotal</b>	<b>(35,045,677)</b>	<b>8,388,116</b>	<b>8,377,016</b>	<b>(35,034,577)</b>
<b>Citywide Total</b>	<b>(\$744,798)</b>	<b>\$30,969,977</b>	<b>\$30,569,301</b>	<b>(\$344,122)</b>

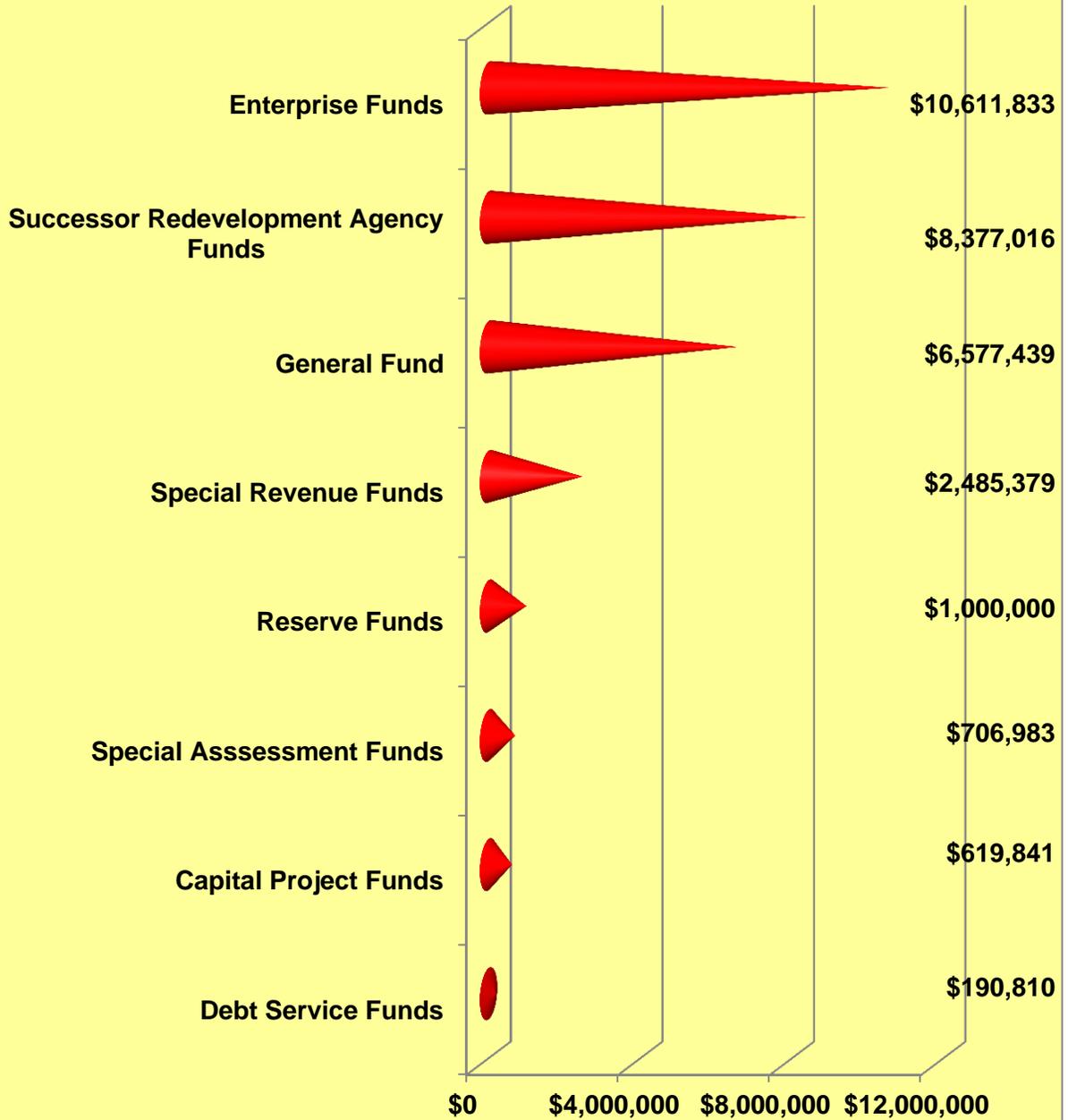
**REVENUE SUMMARY BY FUND**  
**(Including Transfers and Reimbursements to Other Funds)**

Fund Number - Fund Name	ACTUAL 2012-13	ESTIMATE 2013-14	BUDGET 2014-15
<b>GENERAL</b>			
101 - General Fund	\$5,779,250	\$6,276,170	\$6,578,384
<b>Subtotal</b>	<b>5,779,250</b>	<b>6,276,170</b>	<b>6,578,384</b>
<b>SPECIAL REVENUE</b>			
202 - Public Education in Government	23,203	10,095	6,900
203 - Gasoline Tax	371,154	489,929	414,690
204 - Local Transportation	51,830	190,336	190,064
206 - Lighting & Landscape Assessment	278,087	268,410	241,485
207 - Storm Drains Assessment	237,468	240,564	233,730
208 - Community Development Block Grant	333,870	100,067	92,500
210 - Public Transit	457,424	416,894	420,000
211 - Bike Path	4,753	36,417	6,575
212 - Solid Waste	96,317	86,741	104,764
304 - Recreation	175,507	172,345	192,947
305 - Community Aquatics Center	125,952	125,988	125,885
402 - Public Facilities Development Impact	93,685	52,195	99,974
403 - Transportation Development Impact	63,178	72,871	121,702
404 - Parkland Development Impact	10,908	114,323	250,800
405 - Water Development Impact	230,072	103,133	239,173
406 - Sewer Development Impact	471,183	226,909	556,199
407 - Storm Drain Development Impact	76,697	72,865	285,595
701 - Veterans Memorial District	192,307	196,536	168,330
702 - National Pollutants Discharge Elimination	31,888	42,900	42,935
<b>Subtotal</b>	<b>3,325,483</b>	<b>3,019,518</b>	<b>3,794,248</b>
<b>ENTERPRISE</b>			
301 - Sewer	6,590,579	7,078,578	6,535,778
302 - Water	3,515,827	3,299,231	3,683,124
303 - Town Theater	5,666	5,305	4,980
<b>Subtotal</b>	<b>10,112,072</b>	<b>10,383,114</b>	<b>10,223,882</b>
<b>CAPITAL PROJECT</b>			
464 - Two Rivers Park Improvements	352,956	0	62,839
467 - Street Improvements	62,848	0	432,010
490 - Fire Station/Public Works Yard Improvements	0	35,000	125,000
<b>Subtotal</b>	<b>415,804</b>	<b>35,000</b>	<b>619,849</b>
<b>RESERVE FUNDS</b>			
504 - Water Replacement	255,100	100,000	500,000
508 - Sewer Rate Stabilization	7,358	4,333	0
<b>Subtotal</b>	<b>\$262,458</b>	<b>\$104,333</b>	<b>\$500,000</b>

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

Fund Number - Fund Name	ACTUAL 2012-13	ESTIMATE 2013-14	BUDGET 2014-15
<b>SPECIAL ASSESSMENT</b>			
803 - Community Facilities District #1	\$203,179	\$201,320	\$199,775
804 - Community Facilities District #2	74,822	78,268	76,315
806 - Community Facilities District #3	181,394	183,752	184,524
809 - Community Facilities District #5	234,751	229,662	233,500
811 - Community Facilities District #6	306	212,869	212,640
<b>Subtotal</b>	<b>694,452</b>	<b>905,871</b>	<b>906,754</b>
<b>DEBT SERVICE</b>			
805 - Wastewater Treatment Plant Loan	89,248	93,945	96,865
808 - Capital Leases	96,864	96,865	96,865
<b>Subtotal</b>	<b>186,112</b>	<b>190,810</b>	<b>193,730</b>
<b>SUCCESSOR REDEVELOPMENT AGENCY</b>			
931 - Successor Housing Agency	20,833	515	14,500
932 - Successor Agency Operations	4,053,928	4,129,378	4,326,048
936 - Successor Agency Debt Service	3,835,177	3,941,781	4,047,568
<b>Subtotal</b>	<b>7,909,938</b>	<b>8,071,674</b>	<b>8,388,116</b>
<b>Citywide Total</b>	<b>\$28,685,569</b>	<b>\$28,986,490</b>	<b>\$31,204,963</b>

# FY 2014-15 Expenditure Budget By Fund Type \$30,569,301



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

Fund Number - Fund Name	ACTUAL 2012-13	ESTIMATE 2013-14	BUDGET 2014-15
<b>GENERAL</b>			
101 - General Fund	\$5,831,613	\$5,646,322	\$6,577,439
<b>Subtotal</b>	<b>5,831,613</b>	<b>5,646,322</b>	<b>6,577,439</b>
<b>SPECIAL REVENUE</b>			
202 - Public Education in Government	0	2,702	5,000
203 - Gasoline Tax	322,343	312,644	463,025
204 - Local Transportation	0	0	190,064
206 - Lighting & Landscape Assessment	232,780	231,269	247,859
207 - Storm Drains Assessment	130,248	109,170	117,165
208 - Community Development Block Grant	339,490	83,096	92,500
210 - Public Transit	457,424	416,894	420,000
211 - Bike Path	5,400	7,586	35,081
212 - Solid Waste	74,239	83,903	109,263
304 - Recreation	160,720	165,391	192,594
305 - Community Aquatics Center	106,955	139,147	135,301
402 - Public Facilities Development Impact	920	0	0
403 - Transportation Development Impact	1,450	1,300	0
404 - Parkland Development Impact	32,088	0	62,839
405 - Water Development Impact	85,200	1,200	0
406 - Sewer Development Impact	281,748	256,748	166,000
407 - Storm Drain Development Impact	200	200	0
701 - Veterans Memorial District	188,346	213,578	209,742
702 - National Pollutants Discharge Elimination	61,929	29,998	38,945
<b>Subtotal</b>	<b>2,481,480</b>	<b>2,054,826</b>	<b>2,485,379</b>
<b>ENTERPRISE</b>			
301 - Sewer	5,351,973	5,888,020	6,274,770
302 - Water	2,193,828	2,103,026	2,932,824
303 - Town Theater	8,473	24,742	30,867
<b>Subtotal</b>	<b>7,554,274</b>	<b>8,015,788</b>	<b>9,238,461</b>
<b>CAPITAL PROJECT</b>			
464 - Two Rivers Park Improvements	353,516	412	62,839
467 - Street Improvements	38,273	30,318	432,010
490 - Fire Station/Public Works Yard Improvements	0	128,074	125,000
<b>Subtotal</b>	<b>391,789</b>	<b>158,804</b>	<b>619,849</b>
<b>RESERVE FUNDS</b>			
504 - Water Replacement	0	0	0
508 - Sewer Rate Stabilization	1,000,000	1,000,000	500,000
<b>Subtotal</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>

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

Fund Number - Fund Name	ACTUAL 2012-13	ESTIMATE 2013-14	BUDGET 2014-15
<b>SPECIAL ASSESSMENT</b>			
803 - Community Facilities District #1	\$204,568	\$205,556	\$202,270
804 - Community Facilities District #2	72,171	76,032	82,373
806 - Community Facilities District #3	179,112	182,967	188,184
809 - Community Facilities District #5	799,179	10,826	20,756
811 - Community Facilities District #6	10,521	209,941	213,400
<b>Subtotal</b>	<b>1,265,551</b>	<b>685,322</b>	<b>706,983</b>
<b>DEBT SERVICE</b>			
805 - Wastewater Treatment Plant Loan	89,248	93,945	93,945
808 - Capital Leases	96,864	96,865	96,865
<b>Subtotal</b>	<b>186,112</b>	<b>190,810</b>	<b>190,810</b>
<b>SUCCESSOR REDEVELOPMENT AGENCY</b>			
931 - Successor Housing Agency	1,375,881	0	3,400
932 - Successor Agency Operations	4,053,928	4,130,389	4,326,048
936 - Successor Agency Debt Service	3,834,971	3,941,611	4,047,568
<b>Subtotal</b>	<b>9,264,780</b>	<b>8,072,000</b>	<b>8,377,016</b>
<b>Citywide Total</b>	<b>\$27,975,599</b>	<b>\$25,823,872</b>	<b>\$28,695,936</b>

**COMBINED EXPENDITURES AND DISBURSEMENTS**  
**Net of Transfers and Reimbursements**

<b>Fund Number - Fund Name</b>	<b>ACTUAL 2012-13</b>	<b>ESTIMATE 2013-14</b>	<b>BUDGET 2014-15</b>
<b>GENERAL</b>			
101 - General Fund	\$5,807,988	\$5,530,009	\$6,480,574
<b>Subtotal</b>	<b>5,807,988</b>	<b>5,530,009</b>	<b>6,480,574</b>
<b>SPECIAL REVENUE</b>			
202 - Public Education in Government	0	2,702	5,000
203 - Gasoline Tax	296,099	290,062	456,294
204 - Local Transportation	0	0	190,064
206 - Lighting & Landscape Assessment	217,988	216,479	233,069
207 - Storm Drains Assessment	115,248	89,170	101,565
208 - Community Development Block Grant	339,490	83,096	92,500
210 - Public Transit	457,424	416,894	420,000
211 - Bike Path	5,400	7,586	35,014
212 - Solid Waste	70,239	79,903	105,761
304 - Recreation	160,720	165,391	189,500
305 - Community Aquatics Center	106,955	139,147	131,797
402 - Public Facilities Development Impact	920	0	0
403 - Transportation Development Impact	1,450	1,300	0
404 - Parkland Development Impact	0	0	0
405 - Water Development Impact	0	1,000	0
406 - Sewer Development Impact	0	1,000	0
407 - Storm Drain Development Impact	0	0	0
701 - Veterans Memorial District	188,346	213,578	209,742
702 - National Pollutants Discharge Elimination	61,929	29,998	38,945
<b>Subtotal</b>	<b>2,022,208</b>	<b>1,737,306</b>	<b>2,209,252</b>
<b>ENTERPRISE</b>			
301 - Sewer	4,876,629	5,720,867	6,087,583
302 - Water	1,588,556	1,880,676	3,514,872
303 - Town Theater	8,473	24,742	30,867
<b>Subtotal</b>	<b>6,473,658</b>	<b>7,626,285</b>	<b>9,633,322</b>
<b>CAPITAL PROJECT</b>			
464 - Two Rivers Park Improvements	353,516	412	62,839
467 - Street Improvements	38,273	30,318	432,010
490 - Fire Station/Public Works Yard Improvements	0	128,074	125,000
<b>Subtotal</b>	<b>391,789</b>	<b>158,804</b>	<b>619,849</b>
<b>RESERVE FUNDS</b>			
504 - Water Replacement	0	0	0
508 - Sewer Rate Stabilization	0	0	0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>Fund Number - Fund Name</b>	<b>ACTUAL 2012-13</b>	<b>ESTIMATE 2013-14</b>	<b>BUDGET 2014-15</b>
<b>SPECIAL ASSESSMENT</b>			
803 - Community Facilities District #1	\$198,508	\$199,496	\$196,210
804 - Community Facilities District #2	68,983	72,844	79,185
806 - Community Facilities District #3	172,948	176,803	182,020
809 - Community Facilities District #5	793,119	4,766	14,696
811 - Community Facilities District #6	16,581	1,190	4,460
<b>Subtotal</b>	<b>1,250,139</b>	<b>455,099</b>	<b>476,571</b>
<b>DEBT SERVICE</b>			
805 - Wastewater Treatment Plant Loan	89,248	93,945	93,945
808 - Capital Leases	96,864	96,865	96,865
<b>Subtotal</b>	<b>186,112</b>	<b>190,810</b>	<b>190,810</b>
<b>SUCCESSOR REDEVELOPMENT AGENCY</b>			
931 - Successor Housing Agency	1,375,881	0	2,200
932 - Successor Agency Operations	203,685	173,506	227,980
936 - Successor Agency Debt Service	3,834,971	3,941,611	4,047,568
<b>Subtotal</b>	<b>5,414,537</b>	<b>4,115,117</b>	<b>4,277,748</b>
<b>Citywide Total</b>	<b>\$21,546,431</b>	<b>\$19,813,430</b>	<b>\$23,888,125</b>

# **GENERAL FUND**

## **CHANGES IN GENERAL FUND BALANCE**

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

Due to unusual economic conditions associated with a recently resolved dispute regarding two sales tax sharing agreements and the slowly recovering Federal, State, and local economies, the City Council suspended this policy in FY 2013-14 and FY 2014-15. As soon as is practicable, the General Fund reserve will be again established and funds set aside to pay for the cost of unforeseen emergencies and catastrophic events.

## CHANGES IN GENERAL FUND BALANCE

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	BUDGET 2014-15
<b>BEGINNING GENERAL FUND BALANCE</b>	<u>\$3,824</u>	<u>\$48,539</u>	<u>\$48,539</u>	<u>\$678,387</u>
Revenues	5,779,250	6,089,690	6,276,170	6,578,384
Expenditures	5,831,613	6,181,140	5,646,322	6,577,439
Revenues less Expenditures	<u>(52,363)</u>	<u>(91,450)</u>	<u>629,848</u>	<u>945</u>
<b>ENDING GENERAL FUND BALANCE</b>	<u>\$48,539</u>	<u>(\$42,911)</u>	<u>\$678,387</u>	<u>\$679,332</u>
<b>FUND BALANCE DETAIL</b>	<u>\$48,539</u>	<u>(\$42,911)</u>	<u>\$678,387</u>	<u>\$679,332</u>
Prepaid Items	369,936	7,250	7,250	7,250
Unassigned	(321,397)	(50,161)	671,137	672,082

## 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 2013-14, General Fund revenues are projected to be \$496,920 (8.6%) greater than the prior year. For FY 2014-15, revenues are projected to increase by \$302,214 (4.8%).

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 2012-13, budgeted and estimated data for FY 2013-14, and budgeted revenue for FY 2014-15.

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 79.2% of the General Fund revenue budget and is proposed to increase by \$354,774 (7.3%) in FY 2014-15. 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 \$109,912 (6.5%), primarily due to resale of residential properties and the construction of new homes in a major subdivision. Sales and Use Tax revenues are projected to increase by \$250,663 (9.9%) due to resolution of long-standing claims resulting from a sales tax sharing agreement, and the release of in-lieu sales tax withheld in prior years, also resulting from the sales tax sharing agreement.

## GENERAL FUND REVENUES (CONT'D)

### **Licenses & Permits**

This category comprises 1.7% of the General Fund revenue budget and is projected to decrease by \$96,183 (46.4%) in FY 2014-15. The major revenue source in this category is Business License Fees, which are projected to decrease by \$103,383 (51.6%) due to retroactive billings made and collections received during FY 2013-14.

### **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 \$445 (0.8%) over FY 2013-14 estimates.

### **Use of Money & Property**

This category comprises 0.3% of the General Fund revenue budget and is projected to decrease by \$9,900 (62.3%) in FY 2014-15. The major revenue sources in this category are Interest Earnings and Rentals. Interest Earnings are expected to decrease by \$9,900, as the majority of \$25 million in sales tax revenues withheld for several years and received by the City in FY 2013-14 were disbursed to claimants in late FY 2013-14. Rentals income for one parcel of property is expected to be unchanged.

### **Intergovernmental**

This category of revenue sources, which represents funds received from the State of California, comprises 5.2% of the General Fund revenue budget and is projected to increase by \$6,100 (1.8%) in FY 2014-15. The major revenue sources in this category are proceeds from a ½¢ Sales Tax for Public Safety and a School Resource Officer grant, 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 7.7% of the General Fund revenue budget and is projected to increase by \$120,529 (31.1%) due to a significant increase in commercial and residential building activity as the economy recovers.

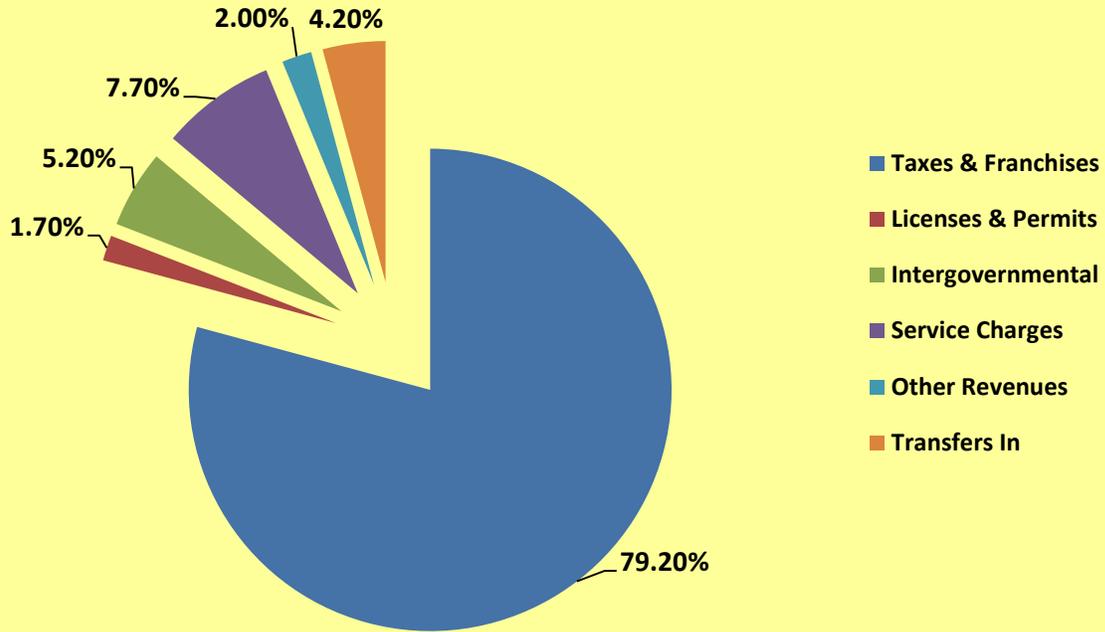
### **Other Revenues**

Other Revenues, also generated from the local economy, comprise 0.9% of the General Fund revenue budget and are projected remain unchanged in FY 2014-15.

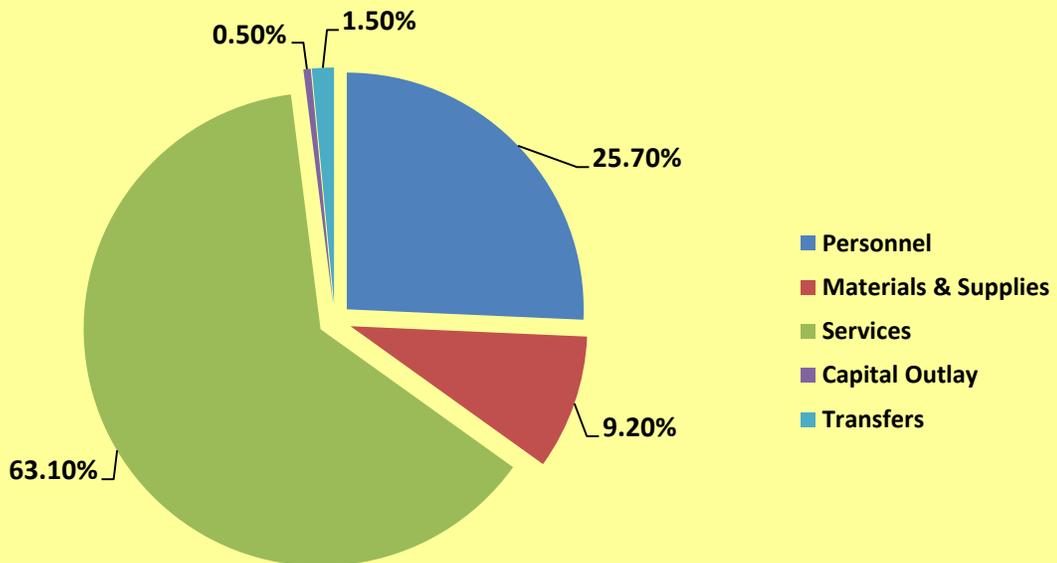
### **Transfers In**

This revenue category comprises 4.2% of the General Fund revenue budget. The transfers in represent reimbursements from other funds for administrative and support services provided by the General Fund. Revenue into this category is projected to decrease by \$75,551 (21.2%) in FY 2014-15. The decrease is the result of an update to the City's Cost Allocation Plan that reflects significant General Fund staffing reductions in prior years due to poor economic conditions.

### FY 2014-15 Sources of General Fund Revenue



### FY 2014-15 Uses of General Fund Revenue



## GENERAL FUND REVENUES

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>TAXES &amp; FRANCHISES</u></b>					
Property Taxes	\$1,149,187	\$610,000	\$531,700	(\$78,300)	\$610,000
Property Tax In-Lieu	1,104,236	1,025,490	1,146,400	120,910	1,178,012
Property Transfer Tax	33,117	33,000	48,100	15,100	33,000
Sales & Use Tax	706,613	2,687,000	2,687,000	0	2,952,762
Franchise Fees	323,612	340,800	326,900	(13,900)	340,800
Transient Lodging Tax	113,810	100,000	119,700	19,700	100,000
<b>Subtotal Taxes &amp; Franchises</b>	<b>3,430,575</b>	<b>4,796,290</b>	<b>4,859,800</b>	<b>63,510</b>	<b>5,214,574</b>
<b><u>LICENSES &amp; PERMITS</u></b>					
Business License Fees	84,976	97,000	200,383	103,383	97,000
Encroachment Permits	7,883	10,000	6,500	(3,500)	10,000
Garage Sale Permits	2,985	5,000	300	(4,700)	4,000
<b>Subtotal Licenses &amp; Permits</b>	<b>95,844</b>	<b>112,000</b>	<b>207,183</b>	<b>95,183</b>	<b>111,000</b>
<b><u>FINES &amp; FORFEITURES</u></b>					
Fireworks Enforcement Fees	10,930	7,000	10,700	3,700	7,000
Other Court Fines	20,902	37,500	30,600	(6,900)	37,500
Parking Citations	2,605	4,545	3,300	(1,245)	2,645
Vehicle Impound Fees	3,335	7,500	7,100	(400)	5,000
<b>Subtotal Fines &amp; Forfeitures</b>	<b>37,772</b>	<b>56,545</b>	<b>51,700</b>	<b>(4,845)</b>	<b>52,145</b>
<b><u>USE OF MONEY &amp; PROPERTY</u></b>					
Interest Earnings	41,878	6,000	15,900	9,900	6,000
Rentals	14,031	14,460	14,460	0	14,460
<b>Subtotal Use of Money &amp; Prop</b>	<b>55,909</b>	<b>20,460</b>	<b>30,360</b>	<b>9,900</b>	<b>20,460</b>
<b><u>INTERGOVERNMENTAL</u></b>					
CAL-EMA Grant	0	0	71,000	71,000	70,800
COPS Grant	100,000	100,000	100,000	0	100,000
Energy Efficiency Grant	8,228	0	0	0	0
Homeowner's Prop Tax Relief	(9,812)	(9,812)	(9,800)	12	0
Public Safety Tax	83,886	78,000	81,500	3,500	78,000
SB 90 Reimbursements	14,956	15,000	15,000	0	15,000
SRO Reimbursement	74,998	75,000	75,000	0	75,000
Vehicle License Fees	6,697	0	0	0	0
<b>Subtotal Intergovernmental</b>	<b>\$278,953</b>	<b>\$258,188</b>	<b>\$332,700</b>	<b>\$74,512</b>	<b>\$338,800</b>

## GENERAL FUND REVENUES (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>SERVICE CHARGES</u></b>					
Admin Fee - Successor Agency	\$15,272	\$15,272	15,300	\$28	\$15,272
Administrative Contracts Fees	9,032	9,030	3,800	(5,230)	9,030
Building Permits	141,539	85,000	111,800	26,800	212,378
City Clerk Fees	315	500	500	0	500
Code Compliance Fees	0	1,000	0	(1,000)	1,000
Comm Facilities District Fees	27,532	27,532	27,500	(32)	27,532
Engineering Fees	1,000	5,000	500	(4,500)	5,000
Filming Fees	69,685	87,000	70,800	(16,200)	82,000
Fire Department Fees	728	6,300	500	(5,800)	1,900
Fireworks Fees	10,000	10,000	7,500	(2,500)	10,000
Legal Fees	(37,562)	0	18,500	18,500	0
Live Scan Fees	3,880	3,000	3,800	800	3,000
Other Building Dept Fees	2,329	2,000	16,200	14,200	2,000
Other Finance Dept Fees	1,424	500	500	0	500
Other Planning Dept Fees	17,692	30,000	21,000	(9,000)	30,000
Other Police Dept Fees	29,437	41,000	33,900	(7,100)	41,000
Other Public Works Dept Fees	2,040	2,500	10,800	8,300	2,500
Plan Check Fees	38,043	35,000	44,100	9,100	61,422
Police Reports	264	110	200	90	110
Sale Of Maps & Books	0	85	0	(85)	85
Weed And Lot Cleaning Fees	0	2,500	0	(2,500)	2,500
<b>Subtotal Service Charges</b>	<b>332,650</b>	<b>363,329</b>	<b>387,200</b>	<b>23,871</b>	<b>507,729</b>
<b><u>OTHER REVENUES</u></b>					
Developer Contribution	40,000	40,000	40,000	0	40,000
Donations	12,500	9,000	9,000	0	9,000
Fire Cost Recovery	0	7,500	7,500	0	7,500
Loan Proceeds	9,000	75,651	0	(75,651)	0
Miscellaneous Revenue	85,217	3,000	3,000	0	3,000
Restitution	326	650	650	0	650
Workers Comp Reimbursement	228	0	0	0	0
<b>Subtotal Other Revenues</b>	<b>\$147,271</b>	<b>\$135,801</b>	<b>\$60,150</b>	<b>(\$75,651)</b>	<b>\$60,150</b>

## GENERAL FUND REVENUES (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>TRANSFERS IN</u></b>					
From Bike Paths	\$0	\$0	\$0	\$0	\$67
From Community Pool	0	0	0	0	3,504
From General Reserve	512,924	0	0	0	0
From Housing	0	1,200	1,200	0	1,200
From Insurance Reserve	0	1,930	1,930	0	0
From Light & Land Dist	14,792	14,790	14,790	0	14,790
From Public Facilities DIF	0	200	200	0	0
From Recreation	0	0	0	0	3,094
From Sewer	475,344	162,456	162,456	0	92,490
From Solid Waste	4,000	4,000	4,000	0	3,502
From Storm Drain DIF	200	200	200	0	0
From Storm Drain Dist	15,600	15,600	15,600	0	15,600
From Streets & Drains	26,244	23,351	23,351	0	6,731
From Successor RDA	0	0	0	0	50,500
From Transportation DIF	300	300	300	0	0
From Water	350,172	122,350	122,350	0	82,048
From Water DIF	200	200	200	0	0
Transfer In - Sewer DIF	500	500	500	0	0
<b>Subtotal Transfers In</b>	<b>1,400,276</b>	<b>347,077</b>	<b>347,077</b>	<b>0</b>	<b>273,526</b>
<b>TOTAL GENERAL FUND REV</b>	<b>\$5,779,250</b>	<b>\$6,089,690</b>	<b>\$6,276,170</b>	<b>\$186,480</b>	<b>\$6,578,384</b>

## **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.

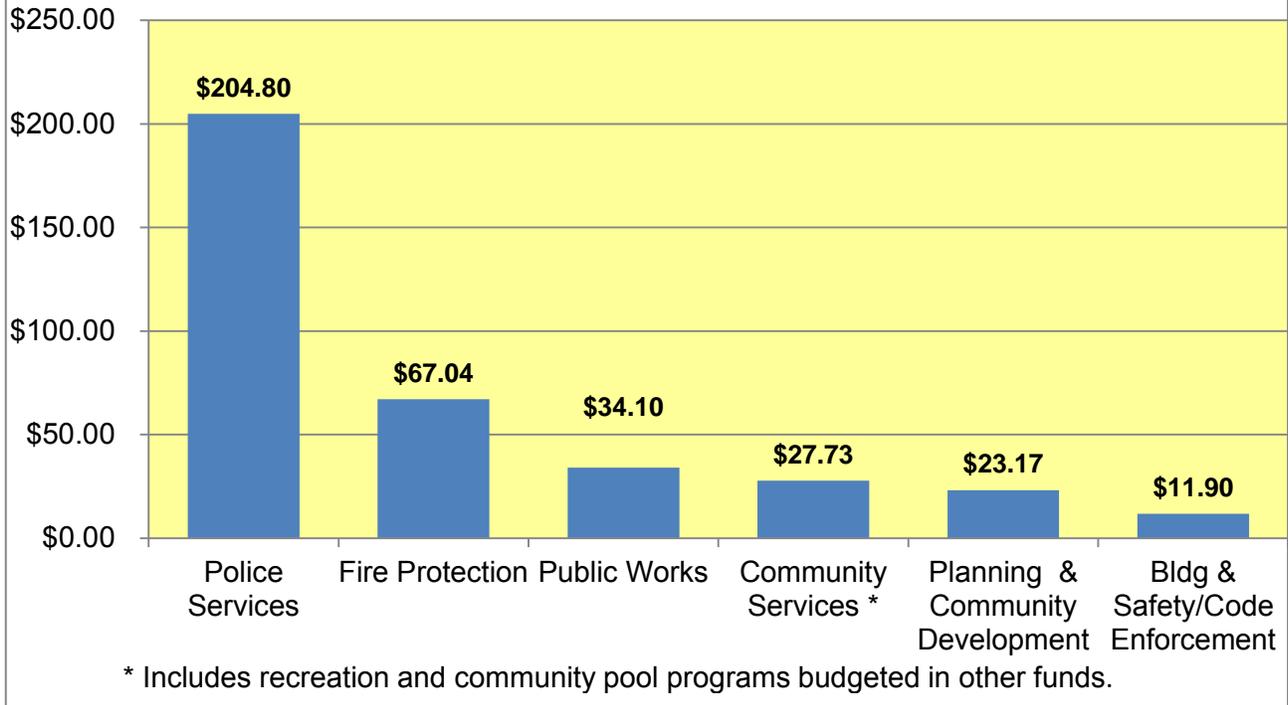
The summary schedule entitled, Summary of General Fund Expenditures by Department, identifies the budget of each department by the categories of personnel costs, supplies and materials cost, costs for services, and capital outlays. Personnel costs are comprised of salaries and benefits. Supplies and 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 represents 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.

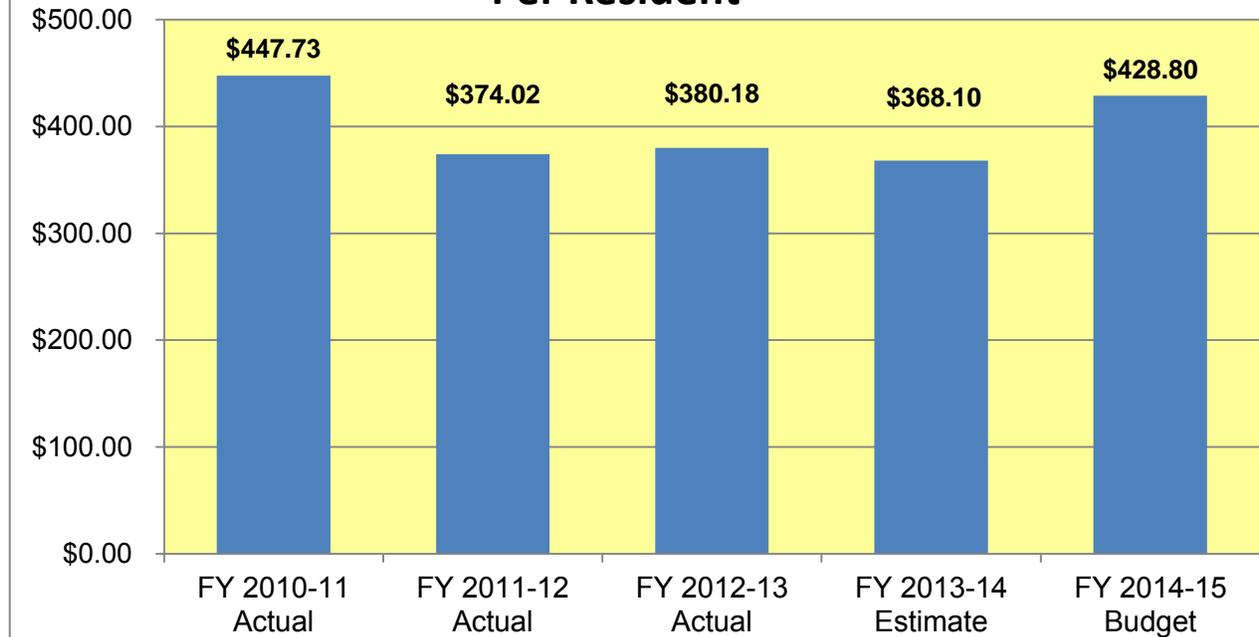
Each summary schedule contains a list of transfers from the General Fund to other funds. The FY 2014-15 General Fund transfer budget includes an annual payment for a fire engine in accordance with an existing lease/purchase agreement.

General Fund departmental budget sections contain a narrative section that includes a description of the department, a listing of FY 2013-14 major accomplishments, a listing of FY 2014-15 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, and capital outlays.

### FY 2014-15 Cost of Basic General Fund Services Per Resident



### General Fund Expenditures Per Resident



## GENERAL FUND EXPENDITURES BY DEPARTMENT

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>CITY ADMINISTRATION</u></b>					
Personnel	\$90,237	\$126,173	\$144,427	(\$18,254)	\$221,504
Expenses	472,452	245,210	258,759	(13,549)	294,410
<b>Subtotal</b>	<b>562,689</b>	<b>371,383</b>	<b>403,186</b>	<b>(31,803)</b>	<b>515,914</b>
<b><u>CITY ATTORNEY</u></b>					
Expenses	471,141	250,000	203,158	46,842	240,000
<b>Subtotal</b>	<b>471,141</b>	<b>250,000</b>	<b>203,158</b>	<b>46,842</b>	<b>240,000</b>
<b><u>FINANCE</u></b>					
Personnel	153,307	180,559	181,082	(523)	185,853
Expenses	142,604	187,405	120,602	66,803	204,030
<b>Subtotal</b>	<b>295,911</b>	<b>367,964</b>	<b>301,684</b>	<b>66,280</b>	<b>389,883</b>
<b><u>COMMUNITY SERVICES</u></b>					
Personnel	21,589	22,856	20,546	2,310	16,921
Expenses	75,801	79,252	68,342	10,910	87,131
<b>Subtotal</b>	<b>97,390</b>	<b>102,108</b>	<b>88,888</b>	<b>13,220</b>	<b>104,052</b>
<b><u>PLANNING &amp; COMMUNITY DEV</u></b>					
Personnel	58,011	154,216	120,282	33,934	215,435
Expenses	64,004	70,850	59,297	11,553	139,950
<b>Subtotal</b>	<b>122,015</b>	<b>225,066</b>	<b>179,579</b>	<b>45,487</b>	<b>355,385</b>
<b><u>BUILDING</u></b>					
Personnel	347	0	63,458	(63,458)	139,589
Expenses	75,592	121,380	60,630	60,750	42,900
<b>Subtotal</b>	<b>\$75,939</b>	<b>\$121,380</b>	<b>\$124,088</b>	<b>(\$2,708)</b>	<b>\$182,489</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT (CONT'D)

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>PUBLIC WORKS</u></b>					
Personnel	\$51,098	\$72,713	\$45,766	\$26,947	\$105,717
Current Expenses	427,294	431,910	436,034	(4,124)	410,312
Capital Outlay	0	7,000	0	7,000	7,000
<b>Subtotal</b>	<b>478,392</b>	<b>511,623</b>	<b>481,800</b>	<b>29,823</b>	<b>523,029</b>
<b><u>POLICE SERVICES</u></b>					
Personnel	28,028	34,337	27,343	6,994	34,027
Current Expenses	2,866,154	3,010,652	2,725,883	283,569	3,107,429
<b>Subtotal</b>	<b>2,894,182</b>	<b>3,044,989</b>	<b>2,753,226</b>	<b>290,563</b>	<b>3,141,456</b>
<b><u>FIRE PROTECTION</u></b>					
Personnel	583,556	774,843	784,192	(9,349)	769,290
Current Expenses	198,726	211,496	201,821	9,675	231,576
Capital Outlay	28,047	21,500	8,387	13,113	27,500
<b>Subtotal</b>	<b>810,329</b>	<b>1,007,839</b>	<b>994,400</b>	<b>13,439</b>	<b>1,028,366</b>
<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
To PEG Fees Fund	0	0	19,449	(19,449)	0
To Successor RDA	0	81,924	0	81,924	0
To Lighting/Landscape District	23,625	0	0	0	0
To Capital Lease Fund	0	96,864	96,864	0	96,865
<b>Subtotal</b>	<b>23,625</b>	<b>178,788</b>	<b>116,313</b>	<b>62,475</b>	<b>96,865</b>
<b>Total General Fund Expenditures</b>	<b>\$5,831,613</b>	<b>\$6,181,140</b>	<b>\$5,646,322</b>	<b>\$533,618</b>	<b>\$6,577,439</b>

## GENERAL FUND EXPENDITURES BY ACCOUNT

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$411,461	\$602,101	\$610,570	(\$8,463)	\$768,079
Part-Time Salaries	150,540	150,226	161,849	(11,623)	209,754
Overtime	177	0	0	0	0
Filming Pay	15,308	29,900	31,019	(1,119)	29,900
Vacation Relief	16,419	32,000	28,727	3,273	14,688
Retirement/PERS	160,681	236,959	224,048	12,911	252,609
FICA/Medicare	56,980	67,108	76,249	(9,141)	94,514
Workers' Compensation	17,567	38,115	27,505	9,413	36,442
Unemployment Insurance	4,358	5,056	8,104	(3,048)	20,045
Cafeteria Plan	34,848	34,513	53,490	(18,977)	82,900
Medical Insurance	20,275	54,123	21,231	32,892	56,162
Dental Insurance	3,931	5,042	4,667	375	4,807
Vision Insurance	490	717	640	77	648
Life Insurance/LTD	1,965	2,812	2,780	32	7,369
Clothing Allowance	49,985	65,040	79,972	(14,932)	65,040
Firefighter Stipend	40,396	39,873	50,613	(10,740)	43,267
Mileage Reimbursement	792	2,112	4,432	(2,320)	2,112
<b>Subtotal</b>	<b>\$986,173</b>	<b>\$1,365,697</b>	<b>\$1,385,896</b>	<b>(\$21,390)</b>	<b>\$1,688,336</b>
<b><u>SUPPLIES &amp; MATERIALS</u></b>					
Claims	0	3,500	0	3,500	3,500
Communications	21,562	25,050	25,942	(892)	25,350
Computer Software	0	15,750	660	15,090	20,000
Computers (Non-Capital)	0	0	0	0	6,850
Copier Lease	26,880	28,800	9,571	19,229	18,300
County Administration Fee	6,155	24,000	42	23,958	24,000
Elections	6,157	0	0	0	9,000
EMS Expense	6,403	5,000	2,122	2,878	7,500
Firefighter Expense	7,759	6,000	2,347	3,653	6,000
Fireworks Enforcement	0	2,500	0	2,500	2,500
Fuel	87,409	86,540	84,318	2,222	61,540
Furnishings & Equipment	7,599	11,000	7,777	3,223	18,000
Lease Payments	7,766	7,766	7,766	0	7,766

## GENERAL FUND EXPENDITURES BY ACCOUNT (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>SUPPLIES &amp; MATERIALS (CONT'D)</u></b>					
Library Support	\$7,000	\$7,000	\$7,000	\$0	\$7,000
Meetings & Travel	12,560	17,100	13,850	3,250	17,200
Memberships & Dues	13,438	25,790	34,740	(8,950)	25,515
Office Supplies	15,562	14,975	17,316	(2,341)	14,075
Paramedic Stipend	89,502	91,250	94,867	(3,617)	99,450
Permits & Fees	6,429	3,970	5,322	(1,352)	4,620
Postage	8,971	8,300	9,384	(1,084)	8,300
Printing & Advertising	5,649	4,480	4,349	131	8,405
Recruitment	19,218	25,000	24,669	331	13,100
Safety & Protective Equipment	2,196	1,500	864	636	2,590
Small Tools/Equipment	5,561	5,800	4,599	1,201	5,800
Supplies & Materials	29,772	25,100	31,455	(6,355)	29,100
Training	7,818	6,500	3,700	2,800	8,500
Utilities	159,707	145,509	139,792	5,717	148,748
<b>Subtotal</b>	<b>\$561,073</b>	<b>\$598,180</b>	<b>\$532,452</b>	<b>\$65,728</b>	<b>\$602,709</b>
<b><u>SERVICES</u></b>					
Animal Control Contract	57,372	57,200	42,268	14,932	59,948
Contract Services	598,093	682,370	563,717	118,653	695,802
Equipment Maintenance	48,315	87,350	81,790	5,560	88,450
Film Commission	5,896	5,000	1,500	3,500	5,000
Filming	6,800	13,500	9,715	3,785	13,500
Fireworks Show	16,158	16,350	15,079	1,271	16,350
Insurance	384,552	136,035	179,149	(43,114)	188,035
Legal Services	154,048	70,000	121,455	(51,455)	180,000
Sheriff Basic Contract	2,642,418	2,759,670	2,506,371	253,299	2,845,444
Special Litigation	317,093	180,000	81,703	98,297	60,000
Weed Abatement	1,950	2,500	527	1,973	2,500
<b>Subtotal</b>	<b>\$4,232,695</b>	<b>\$4,009,975</b>	<b>\$3,603,274</b>	<b>\$406,701</b>	<b>\$4,155,029</b>

## GENERAL FUND EXPENDITURES BY ACCOUNT (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>CAPITAL OUTLAY</u></b>					
Aerial Photograph	\$0	\$7,000	\$0	\$7,000	\$7,000
Fire Hoses	6,818	4,000	8,387	(4,387)	4,000
Fire Turnouts	15,646	10,000	0	10,000	15,000
Radio Pagers	5,583	7,500	0	7,500	8,500
<b>Subtotal</b>	<b>28,047</b>	<b>28,500</b>	<b>8,387</b>	<b>20,113</b>	<b>34,500</b>
<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
Transfer to Capital Lease Fund	0	96,864	96,864	0	96,865
Transfer to Lighting/Landscape	23,625	0	0	0	0
Transfer to PEG Fees Fund	0	0	19,449	(19,449)	0
Transfer to Successor RDA	0	81,924	0	81,924	0
<b>Subtotal</b>	<b>23,625</b>	<b>178,788</b>	<b>116,313</b>	<b>62,475</b>	<b>96,865</b>
<b>Total General Fund Expenditures</b>	<b>\$5,831,613</b>	<b>\$6,181,140</b>	<b>\$5,646,322</b>	<b>\$533,627</b>	<b>\$6,577,439</b>

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

The City Council, during FY 2013-14, 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; improve City infrastructure; begin expanding staffing to pre-recession levels; and promoting City facilities, services, and events. These goals will be carried forward into FY 2014-15.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$10,064	\$15,380	\$10,896	\$20,356

### **OFFICE OF THE CITY MANAGER**

The Office of the City Manager provides staff support to the City Council, customer service to the general public, manages intergovernmental activities with local, state, and federal agencies, and manages the day-to-day operations of the City and City staff to implement the City Council's policies and goals. In FY 2013-14, the Office coordinated the release of \$25 million of City sales tax withheld by the State Board of Equalization resulting from issues surrounding two sales tax sharing agreements. The Office also resolved longstanding issues with an equestrian center lease, worked with the Ventura County Transportation Commission to resolve issues regarding the use of Transportation Development Act Funds. Additionally, the Office completed planning for the City's 100<sup>th</sup> Anniversary Celebration and filled critical staff and management positions that had been vacant for several years that resulted in a reduced level of service to the public.

## CITY ADMINISTRATION (CONT'D)

### General Fund Expenditure History

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$132,826	\$175,592	\$163,230	\$210,439

### **OFFICE OF THE CITY CLERK**

The Office of the City Clerk is responsible for the production and distribution of the City Council agenda and subsequent meeting minutes, maintenance of the City's Resolution and Ordinances files, oversight of the Records Management activities, and review and response to Public Records Act Requests. The Office is also responsible for the publication of legally required public hearing notices and other items. In FY 2013-14, the Office published 23 City Council/Redevelopment Successor agency agendas containing 175 staff reports and accompanying minutes, responded to 19 requests for public records. For FY 2014-15, the Office of the City Clerk will coordinate a Citywide Election in addition to normal duties.

### General Fund Expenditure History

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$39,331	\$36,371	\$44,127	\$62,314

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

### General Fund Expenditure History

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$396,532	\$159,123	\$195,829	\$213,400

## CITY ADMINISTRATION (CONT'D)

### **HUMAN RESOURCES DIVISION**

The Human Resources Division is responsible for providing and coordinating personnel all City departments. Human Resources functions include recruitment, testing, employee selection, employee records, employment policies, new employee orientation, employee exit interviews, compensation plan administration, labor relations support, employer/employee relations, and employee benefit plans such as medical, dental, vision, and long-term disability. The Division initiated and completed 11 recruitments during FY 2013-14 and assisted with negotiations between the City and International Union of Operating Engineers. FY 2014-15 goals include completing a recruitment for Assistant Finance Director, completing a recruitment for Building Official, arranging for harassment prevention training for all employees, and establishing employee assistance and optional life insurance benefits for employees and their families.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$0	\$0	\$0	\$29,761

## CITY ADMINISTRATION

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$60,475	\$79,696	\$90,579	(\$10,883)	\$109,706
Part-Time Salaries	4,232	4,800	13,577	(8,777)	35,406
FICA/Medicare	4,094	7,820	9,428	(1,608)	12,373
Retirement/PERS	12,836	16,469	13,891	2,578	26,845
Workers' Compensation	1,183	4,475	2,911	1,564	4,202
Unemployment Insurance	418	630	767	(137)	2,581
Cafeteria Plan	2,365	3,459	5,919	(2,460)	15,792
Medical Insurance	3,745	6,059	3,161	2,898	10,749
Dental Insurance	368	627	609	18	1,099
Vision Insurance	45	90	84	6	114
Life Insurance/LTD	236	608	550	58	1,197
Deferred Compensation	0	0	1,206	(1,206)	0
Mileage Reimbursement	240	1,440	1,745	(305)	1,440
<b>Subtotal - Personnel</b>	<b>90,237</b>	<b>126,173</b>	<b>144,427</b>	<b>(18,254)</b>	<b>221,504</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Claims	0	3,500	0	3,500	3,500
Elections	6,157	0	0	0	9,000
Fireworks Enforcement	0	2,500	0	2,500	2,500
Furniture & Equipment	0	0	895	(895)	0
Library Support	7,000	7,000	7,000	0	7,000
Meetings & Travel	11,720	14,500	11,300	3,200	6,200
Memberships & Dues	6,915	19,125	22,677	(3,552)	18,025
Office Supplies	1,115	650	303	347	650
Printing & Advertising	780	1,500	2,937	(1,437)	3,025
Recruitment	19,218	25,000	24,669	331	13,100
Supplies & Materials	2,238	600	0	600	600
Training	0	0	0	0	1,000
<b>Subtotal - Supplies/Materials</b>	<b>55,143</b>	<b>74,375</b>	<b>69,781</b>	<b>4,594</b>	<b>64,600</b>
<b><u>SERVICES</u></b>					
Contract Services	34,084	36,150	9,829	26,321	43,125
Insurance	383,225	134,685	179,149	(44,464)	186,685
<b>Subtotal - Services</b>	<b>417,309</b>	<b>170,835</b>	<b>188,978</b>	<b>(18,143)</b>	<b>229,810</b>
<b>Total</b>	<b>\$562,689</b>	<b>\$371,383</b>	<b>\$403,186</b>	<b>(\$31,803)</b>	<b>\$515,914</b>

**AUTHORIZED POSITIONS  
CITY ADMINISTRATION**

<b><u>REGULAR POSITIONS:</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Office of the City Manager</b>			
City Manager	1.00	1.00	1.00
Deputy City Clerk/Administrative Assistant	0.25	0.25	0.25
<b>Subtotal</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>
<b>Office of the City Clerk</b>			
Deputy City Clerk/Administrative Assistant	0.40	0.25	0.25
<b>Subtotal</b>	<b>0.40</b>	<b>0.25</b>	<b>0.25</b>
<b>Human Resources Division</b>			
Deputy City Clerk/Administrative Assistant	0.25	0.35	0.35
<b>Subtotal</b>	<b>0.25</b>	<b>0.35</b>	<b>0.35</b>
<b>Risk Management Division</b>			
Deputy City Clerk/Administrative Assistant	0.10	0.15	0.15
<b>Subtotal</b>	<b>0.10</b>	<b>0.15</b>	<b>0.15</b>
<b>SUBTOTAL - REGULAR POSITIONS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
 <b><u>PART-TIME POSITIONS [1]</u></b>			
<b>City Council</b>			
Council Member (5 Elected Positions)	-----	-----	-----
<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Office of the City Clerk</b>			
City Clerk (Elected Position)	-----	-----	-----
Administrative Assistant	0.00	0.50	0.79
<b>Subtotal</b>	<b>0.00</b>	<b>0.50</b>	<b>0.79</b>
<b>SUBTOTAL - PART-TIME POSITIONS</b>	<b>0.00</b>	<b>0.50</b>	<b>0.79</b>
<b>TOTAL POSITIONS</b>	<b>2.00</b>	<b>2.50</b>	<b>2.79</b>

[1] Expressed in Full-Time Equivalent (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 Ordinances and Resolutions, defends the City from legal challenges and lawsuits, manages special litigation matters, and keeps the City Council and City Manager apprised of emerging legal legislation. The City Attorney also provides legal advice to the Planning Commission and City staff as needed.

### FY 2013-14 Major Accomplishments

- Reviewed and provided legal advice regarding 175 staff reports, as well as several ordinances and resolutions.
- Negotiated four settlement agreements with one county and three cities that resulted in the release of \$25 million of sales tax that had been withheld by the Board of Equalization due to claims and litigation surrounding two sales tax sharing agreements.
- Negotiated clarification of sales tax sharing agreement between the City and a consulting firm representing several businesses that collect sales tax.
- Negotiated a settlement agreement with Ventura County relating to the calculation of property tax administration fees which resulted in a payment to the City of incorrectly withheld funds.
- Negotiated repayment of all sales tax funds reallocated from the City to other local sales tax entities in connection with three sales tax generating businesses which had been paid to a developer pursuant to an Economic Development Agreement even though the EDA's did not require such reimbursement.
- Standardized the contract to be used for the procurement of goods and services which streamlines the staff needed to prepare contracts as well as the attorney time needed to review contracts while ensuring that all of the protections needed for the City are in place.
- Provided legal advice to the City Council and City staff on a variety of legal matters.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$471,141	\$250,000	\$203,158	\$240,000

### FY 14-15 Major Goals

- Continue to update the City's Municipal Code as inconsistencies with state and federal laws are noted.
- Assist staff with negotiating a settlement agreement to resolve all of the lawsuits filed by the owner of the El Dorado Mobile Home Park.
- Advise staff to ensure that the numerous new development projects being processed by the City comply with all legal requirements.
- Assist staff with the legal documents necessary for the November local municipal election.
- Assist staff with updating the agreements for the use of all city and successor agency-owned facilities.
- Assist 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.

## **CITY ATTORNEY (CONT'D)**

- Coordinate with staff regarding the preparation of an updated solid waste franchise agreement in anticipation of the City's issuance of a request for proposals for a solid waste hauler.
- Continue to provide legal advice to the City Council, Planning Commission and staff on a variety of legal matters.

## CITY ATTORNEY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>VARIANCE</b>	<b>BUDGET</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>
<b><u>SERVICES</u></b>					
Legal Services	\$154,048	\$70,000	\$121,455	(\$51,455)	\$180,000
Special Litigation	317,093	180,000	81,703	98,297	60,000
<b>Subtotal - Services</b>	<b>471,141</b>	<b>250,000</b>	<b>203,158</b>	<b>46,842</b>	<b>240,000</b>
<b>Total</b>	<b>\$471,141</b>	<b>\$250,000</b>	<b>\$203,158</b>	<b>\$46,842</b>	<b>\$240,000</b>

## FINANCE DEPARTMENT

The Finance Department is comprised of two Divisions, Fiscal Services and Information Technology Services. During FY 2013-14, the Finance Department developed FY 2014-15 annual budget, completed the process to levy and collect assessments for properties within the Landscape & Lighting Assessment District, and completed the process to levy and collect assessments for properties within the Storm Drain Assessment District. The Department also completed the Long-Range Property Management Plan and two Recognized Obligation Payment Schedules on behalf of the Successor Redevelopment Agency,

### **FISCAL SERVICES DIVISION**

The Fiscal Services Division is responsible for the development of the annual budget and annual financial report, and for maintaining the financial records of the City. The Fiscal Services Division is also responsible for Water and Sewer Utility Administration, Debt Management, Treasury Services, and provides management services to the Successor Redevelopment Agency.

#### **Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$295,911	\$367,964	\$301,684	\$327,533

### **INFORMATION TECHNOLOGY DIVISION**

The Information Technology function manages the City's computer network, computer systems and telecommunications.

#### **Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$0	\$0	\$0	\$62,350

## FINANCE DEPARTMENT

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$58,424	\$91,675	\$56,499	\$35,176	\$98,726
Part-Time Salaries	49,842	32,300	83,516	(51,216)	32,238
Overtime	56	0	0	0	0
Retirement/PERS	13,599	18,247	10,775	7,472	11,979
FICA/Medicare	7,109	7,527	8,139	(612)	12,288
Workers' Compensation	2,688	4,934	3,747	1,187	4,308
Unemployment Insurance	613	767	1,095	(328)	2,747
Cafeteria Plan	11,263	9,222	12,382	(3,160)	12,879
Medical Insurance	8,452	14,074	3,578	10,496	8,779
Dental Insurance	831	1,135	766	369	673
Vision Insurance	92	161	104	57	97
Life Insurance/LTD	338	517	319	198	1,139
Mileage Reimbursement	0	0	162	(162)	0
<b>Subtotal - Personnel</b>	<b>153,307</b>	<b>180,559</b>	<b>181,082</b>	<b>(523)</b>	<b>185,853</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Computer Software	0	15,750	660	15,090	20,000
Computers (Non-Capital)	0	0	0	0	6,850
Copier Lease	21,652	21,300	5,883	15,417	10,000
County Administration Fee	6,155	24,000	42	23,958	24,000
Furnishings & Equipment	2,263	8,000	5,502	2,498	8,000
Meetings & Travel	840	1,500	1,789	(289)	5,000
Memberships & Dues	672	675	970	(295)	1,000
Office Supplies	12,737	12,000	11,822	178	10,000
Printing & Advertising	3,348	2,380	1,305	1,075	2,380
<b>Subtotal - Supplies/Materials</b>	<b>47,667</b>	<b>85,605</b>	<b>27,973</b>	<b>57,632</b>	<b>87,230</b>
<b><u>SERVICES</u></b>					
Contract Services	94,862	101,800	92,629	9,171	116,800
Equipment Maintenance	75	0	0	0	0
<b>Subtotal - Services</b>	<b>94,937</b>	<b>101,800</b>	<b>92,629</b>	<b>9,171</b>	<b>116,800</b>
<b>Total</b>	<b>\$295,911</b>	<b>\$367,964</b>	<b>\$301,684</b>	<b>\$66,280</b>	<b>\$389,883</b>

**AUTHORIZED POSITIONS  
FINANCE DEPARTMENT**

<b><u>REGULAR POSITIONS:</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Finance Director	1.00	1.00	1.00
Assistant Finance Director	0.00	1.00	1.00
Accountant	1.00	1.00	1.00
Finance Technician	2.00	2.00	2.00
Fiscal Assistant II	2.00	2.00	2.00
<b>SUBTOTAL - REGULAR POSITIONS</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>
<b><u>PART-TIME POSITIONS [1]</u></b>			
City Treasurer (Elected Position)	-----	-----	-----
Finance Administrator	0.50	0.50	0.00
Financial Analyst	0.00	0.23	0.23
Fiscal Assistant I	0.00	0.50	0.50
<b>SUBTOTAL - PART-TIME POSITIONS</b>	<b>0.50</b>	<b>1.23</b>	<b>0.73</b>
<b>TOTAL POSITIONS</b>	<b>6.50</b>	<b>8.23</b>	<b>7.73</b>

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

The Department is also responsible for the operation, maintenance, and repair of City Hall, which is contained in the General Fund budget and manages the Veterans Memorial Building, built in 1954, which is the largest Community Building in Fillmore. The building is owned by the Veterans Memorial District is a non-profit Special District serving the Fillmore and Piru areas.

### FY 2013-14 Major Accomplishments

- Conducted a youth basketball program with 322 participants.
- Conducted a fall and summer men’s slow-pitch softball program with 21 teams
- Managed a Senior Nutrition Program that served 6,386 Congregate Meals at the Senior Center and provided 4,936 home delivered meals to seniors who could not cook for themselves.
- Collected \$53,000 from groups and individuals that rented park facilities for parties and other special events.
- Managed the Community Swimming Pool that averaged 928 users per week during the summer swim season.

### FY 2014-15 Major Goals

- Continue providing a variety of youth programs at the City’s parks and recreation centers.
- Continue providing Federally-funded congregate and home delivered meals to seniors.
- Continue to manage the Veterans Memorial Building on behalf of the Veterans Memorial District.

### General Fund Expenditure History

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$97,390	\$102,108	\$88,888	\$104,052

## COMMUNITY SERVICES DEPARTMENT

	<u>ACTUAL</u> <u>2012-13</u>	<u>BUDGET</u> <u>2013-14</u>	<u>ESTIMATE</u> <u>2013-14</u>	<u>VARIANCE</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$8,110	\$14,389	\$11,615	\$2,774	\$9,021
Part-Time Salaries	5,759	0	1,890	(1,890)	1,907
Overtime	121	0	0	0	0
Retirement/PERS	2,587	2,829	2,623	206	2,142
FICA/Medicare	1,161	1,185	1,142	43	923
Workers' Compensation	499	1,055	470	585	315
Unemployment Insurance	91	116	106	10	206
Cafeteria Plan	1,761	1,272	1,693	(421)	1,134
Medical Insurance	1,017	1,457	568	889	853
Dental Insurance	153	191	130	61	59
Vision Insurance	15	27	17	10	9
Life Insurance/LTD	63	83	58	25	100
Mileage Reimbursement	252	252	234	18	252
<b>Subtotal - Personnel</b>	<b>21,589</b>	<b>22,856</b>	<b>20,546</b>	<b>2,310</b>	<b>16,921</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Communications	7,111	9,300	9,084	216	9,300
Permits & Fees	1,028	1,050	1,041	9	1,050
Postage	8,971	8,200	9,384	(1,184)	8,200
Supplies & Materials	4,950	4,500	4,580	(80)	4,500
Utilities	29,901	31,272	27,055	4,217	39,151
<b>Subtotal - Supplies/Materials</b>	<b>51,961</b>	<b>54,322</b>	<b>51,144</b>	<b>3,178</b>	<b>62,201</b>
<b><u>SERVICES</u></b>					
Contract Services	14,325	11,330	6,141	5,189	11,330
Equipment Maintenance	9,515	13,600	11,057	2,543	13,600
<b>Subtotal - Services</b>	<b>23,840</b>	<b>24,930</b>	<b>17,198</b>	<b>7,732</b>	<b>24,930</b>
<b>Total</b>	<b>\$97,390</b>	<b>\$102,108</b>	<b>\$88,888</b>	<b>\$13,220</b>	<b>\$104,052</b>

**AUTHORIZED POSITIONS  
COMMUNITY SERVICES DEPARTMENT**

<b><u>REGULAR POSITIONS:</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Recreation Supervisor	1.00	1.00	1.00
<b>SUBTOTAL - REGULAR POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><u>PART-TIME POSITIONS [1]</u></b>			
Pool Manager	0.44	0.44	0.44
Lifeguard II	0.66	0.66	0.66
Lifeguard I	3.05	3.05	3.05
Office Aide	0.29	0.29	0.29
Senior Center Site Coordinator	0.00	0.00	0.00
Senior Nutrition Worker	0.67	0.67	0.67
Bartender	0.13	0.13	0.00
<b>SUBTOTAL - PART-TIME POSITIONS</b>	<b>5.24</b>	<b>5.24</b>	<b>5.11</b>
<b>TOTAL POSITIONS</b>	<b>6.24</b>	<b>6.24</b>	<b>6.11</b>

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

## **PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

The General Fund portion of the Planning and Community Development Department is comprised of the Planning Division and the Economic Development Division.

### **PLANNING DIVISION**

The Planning Division 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.

### **FY 2013-14 Major Accomplishments**

- Completed and obtained City Council approval of an updated General Plan Housing Element and submitted the document to the California Department of Housing and Community Development
- Processed for City Council approval Tract Map 4435 containing 45 new residential units.
- Processed for City Council approval a major modification to Tentative Tract Map 5422 consisting of 146 lots.
- Obtained City Council adoption of an ordinance (zoning ordinance amendment) prohibiting the distribution and cultivation of medical marijuana in the City of Fillmore.
- Issued one conditional use permit, two tentative tract maps, and four development permits.

### **FY 2014-15 Major Goals**

- Initiate an amendment to the Business Park Master Plan to address infrastructure fees.
- Initiate an amendment to the North Fillmore Specific Plan to address the Measure I mandated reduction of residential units.
- Initiate public review of the proposed Fillmore Works project proposed by Chevron Corporation.
- Process an application for an avocado packing plant in the City.
- Continue to work with developers of the Heritage Valley Specific Plan Bridges Project residential development that will generate 750 new residential properties.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$75,991	\$168,766	\$146,296	\$298,785

## PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT (CONT'D)

### ECONOMIC DEVELOPMENT DIVISION

The Economic Development Division is responsible for promoting business opportunities to enhance the quality of life and economic vitality in the community. Several economic development programs formerly funded by the City's Redevelopment Agency are managed within this division, including Storefront Rehabilitation, Small Business Assistance, Economic Development Match Program, Economic Development Services, and Downtown Signage. The Economic Development Division budget also provides funding for Graffiti Abatement activities conducted by the Department of Public Works.

#### FY 2013-14 Major Accomplishments

- Coordinated commercial filming activities in the City.
- Coordinated the activities of the City's advisory Film Commission
- Coordinated the July 4, 2014 Fireworks show.

#### FY 2014-15 Major Goals

- Encourage expanded economic development activities in the City.
- Coordinate commercial filming activities in the City.
- Coordinate the activities of the City's advisory Film Commission
- Coordinate the July 4, 2015 Fireworks show.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$46,024	\$56,300	\$33,283	\$56,600

## PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$23,911	\$61,820	\$78,401	(\$16,581)	\$134,486
Part-Time Salaries	34,896	58,153	11,245	46,908	20,622
Retirement/PERS	841	21,275	12,717	8,558	24,933
FICA/Medicare	3,977	4,941	7,260	(2,319)	12,281
Workers' Compensation	1,023	3,386	1,669	1,717	4,855
Unemployment Insurance	339	485	422	63	2,622
Cafeteria Plan	0	85	3,130	(3,045)	8,100
Medical Insurance	(7,144)	3,768	2,719	1,049	6,096
Dental Insurance	15	33	278	(245)	423
Vision Insurance	0	5	37	(32)	61
Life Insurance/LTD	33	25	280	(255)	716
Mileage Reimbursement	120	240	2,124	(1,884)	240
<b>Subtotal - Personnel</b>	<b>58,011</b>	<b>154,216</b>	<b>120,282</b>	<b>33,934</b>	<b>215,435</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Meetings & Travel	0	100	23	77	5,000
Memberships and Dues	5,000	5,000	10,000	(5,000)	5,000
Office Supplies	193	350	904	(554)	350
Postage	0	100	0	100	100
Printing & Advertising	909	500	55	445	1,500
Supplies & Materials	83	500	6,606	(6,106)	500
Training	0	0	0	0	1,000
<b>Subtotal - Supplies/Materials</b>	<b>6,185</b>	<b>6,550</b>	<b>17,588</b>	<b>(11,038)</b>	<b>13,450</b>
<b><u>SERVICES</u></b>					
Contract Services	28,362	25,950	13,531	12,419	88,150
Equipment Maintenance	603	3,500	1,884	1,616	3,500
Film Commission	5,896	5,000	1,500	3,500	5,000
Filming	6,800	13,500	9,715	3,785	13,500
Fireworks Show	16,158	16,350	15,079	1,271	16,350
<b>Subtotal - Services</b>	<b>57,819</b>	<b>64,300</b>	<b>41,709</b>	<b>22,591</b>	<b>126,500</b>
<b>Total</b>	<b>\$122,015</b>	<b>\$225,066</b>	<b>\$179,579</b>	<b>\$45,487</b>	<b>\$355,385</b>

**AUTHORIZED POSITIONS  
FINANCE DEPARTMENT**

<b><u>REGULAR POSITIONS:</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Finance Director	1.00	1.00	1.00
Assistant Finance Director	0.00	1.00	1.00
Accountant	1.00	1.00	1.00
Finance Technician	2.00	2.00	2.00
Fiscal Assistant II	2.00	2.00	2.00
<b>SUBTOTAL - REGULAR POSITIONS</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>
<b><u>PART-TIME POSITIONS [1]</u></b>			
City Treasurer (Elected Position)	-----	-----	-----
Finance Administrator	0.50	0.50	0.00
Financial Analyst	0.00	0.23	0.23
Fiscal Assistant I	0.00	0.50	0.50
<b>SUBTOTAL - PART-TIME POSITIONS</b>	<b>0.50</b>	<b>1.23</b>	<b>0.73</b>
<b>TOTAL POSITIONS</b>	<b>6.50</b>	<b>8.23</b>	<b>7.73</b>

[1] Expressed in Full-Time Equivalents (FTE)

## BUILDING DEPARTMENT

The General Fund portion of the Planning Department is comprised of the Building & Safety Division and the Code Enforcement Division. The Department also manages the City's Community Development Block Grant program.

### **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 266 residential and commercial 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 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$74,644	\$112,880	\$111,312	\$136,322

### **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 23 new code enforcement cases and closed 18 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 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$1,295	\$8,500	\$14,780	\$46,167

## BUILDING DEPARTMENT

	<u>ACTUAL</u> 2012-13	<u>BUDGET</u> 2013-14	<u>ESTIMATE</u> 2013-14	<u>VARIANCE</u> 2013-14	<u>BUDGET</u> 2014-15
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$0	\$0	\$42,908	(\$42,908)	\$85,535
Part-Time Salaries	275	0	5,484	(5,484)	10,311
Retirement/PERS	48	0	7,947	(7,947)	17,305
FICA/Medicare	19	0	1,230	(1,230)	7,880
Workers' Compensation	5	0	1,344	(1,344)	2,829
Unemployment Insurance	0	0	375	(375)	1,761
Cafeteria Plan	0	0	3,696	(3,696)	8,100
Medical Insurance	0	0	0	0	4,668
Dental Insurance	0	0	278	(278)	423
Vision Insurance	0	0	37	(37)	61
Life Insurance/LTD	0	0	159	(159)	716
<b>Subtotal - Personnel</b>	<b>347</b>	<b>0</b>	<b>63,458</b>	<b>(63,458)</b>	<b>139,589</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Memberships & Dues	0	0	343	(343)	500
Office Supplies	272	400	1,380	(980)	1,400
Printing & Advertising	207	0	52	(52)	0
Supplies & Materials	1,185	1,500	0	1,500	1,500
<b>Subtotal - Supplies/Materials</b>	<b>1,664</b>	<b>1,900</b>	<b>1,775</b>	<b>125</b>	<b>3,400</b>
<b><u>SERVICES</u></b>					
Contract Services	73,928	119,480	56,310	63,170	38,500
Equipment Maintenance	0	0	2,545	(2,545)	1,000
<b>Subtotal - Services</b>	<b>73,928</b>	<b>119,480</b>	<b>58,855</b>	<b>60,625</b>	<b>39,500</b>
<b>Total</b>	<b>\$75,939</b>	<b>\$121,380</b>	<b>\$124,088</b>	<b>(\$2,708)</b>	<b>\$182,489</b>

**AUTHORIZED POSITIONS  
BUILDING DEPARTMENT**

**REGULAR POSITIONS:**

**2012-13    2013-14    2014-15**

**Code Enforcement Division**

Building Official

0.00      0.50      0.50

**Subtotal**

**0.00      0.50      0.50**

**Building & Safety Division**

Building Official

0.00      0.50      0.50

**Subtotal**

**0.00      0.50      0.50**

**TOTAL POSITIONS**

**0.00      1.00      1.00**

## 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. The Division also manages the City’s sewer collection and treatment system and the potable water delivery system, which are budgeted in other funds.

#### **FY 2013-14 Major Accomplishments**

- Established a trial program and fee for the dumping of portable toilet waste discharge at the City’s Water Recycling Plant.
- Designed, solicited bids, awarded a contract, and managed asphalt overlay at the Police Station parking lot and adjacent City parking lot.
- Designed, solicited bids, awarded a contract, and managed asphalt overlay along portions of Central Avenue, Central Avenue, Santa Clara Street, “A” Street, “B” Street, “C” Street, and Sespe Avenue.
- Adopted an ordinance amending the Fillmore Municipal Code relating to Storm Water Quality Management to ensure consistency with the consistency with the requirements imposed by Ventura County’s revised permit in compliance with National Pollution Discharge Elimination System regulations.

#### **FY 2014-15 Major Goals**

- Design, solicit bids, award a contract, and manage the first phase of Fire Station and Public Works Yard Improvements.
- Design, solicit bids, award a contract, and manage Two Rivers Park improvement projects including development of a bicycle pump track, and tot lot improvements.
- Design, solicit bids, award a contract, and manage construction of a bicycle path connecting Two Rivers Park and the existing Pole Creek Bicycle Path.
- Initiate planning and design for a new traffic signal at Highway 126 and Mountain View Street.
- Design, solicit bids, award a contract, and manage the Major and Minor Street Improvement Program.
- Design, solicit bids, award a contract, and manage repairs to the sewer line at Santa Clara Street and Ventura Street.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$38,653	\$41,327	38,771	\$41,437

## **PUBLIC WORKS DEPARTMENT (CONT'D)**

### **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.

#### **FY 2013-14 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 823 City-owned trees.
- Repaired in excess of 1,000 pot holes on City Streets.

#### **FY 2014-15 Major Goals**

- Continue to address and immediately remediate incidents of graffiti.
- Conduct a thorough analysis of City vehicles and develop a multi-year replacement schedule.
- 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.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$439,739	\$470,296	\$443,029	\$481,592

## PUBLIC WORKS DEPARTMENT

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$26,179	\$46,852	\$25,699	\$21,153	\$63,494
Part-Time Salaries	14,100	0	3,783	(3,783)	3,814
Retirement/PERS	6,162	9,079	5,682	3,397	13,250
FICA/Medicare	3,211	3,697	2,497	1,200	5,850
Workers' Compensation	1,399	3,749	1,363	2,386	2,276
Unemployment Insurance	237	365	842	(477)	1,164
Cafeteria Plan	4,017	3,748	4,410	(662)	8,140
Medical Insurance	(4,851)	4,210	842	3,368	6,232
Dental Insurance	300	515	304	211	501
Vision Insurance	35	73	41	32	72
Life Insurance/LTD	129	245	136	109	744
Mileage Reimbursement	180	180	167	13	180
<b>Subtotal - Personnel</b>	<b>51,098</b>	<b>72,713</b>	<b>45,766</b>	<b>26,947</b>	<b>105,717</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Communications	0	0	\$114	(114)	200
Copier Lease	0	0	623	(623)	800
Fuel	87,409	86,540	84,318	2,222	61,540
Furnishings & Equipment	760	1,000	0	1,000	4,000
Meetings & Travel	0	1,000	738	262	1,000
Memberships & Dues	87	90	30	60	90
Office Supplies	0	500	15	485	600
Permits & Fees	3,273	2,370	3,145	(775)	2,370
Safety & Protective Equipment	0	0	864	(864)	90
Small Tools/Equipment	2,833	2,800	1,952	848	2,800
Supplies & Materials	19,121	16,000	15,921	79	20,000
Training	2,094	500	621	(121)	500
Utilities	110,316	94,220	91,582	2,638	90,000
<b>Subtotal - Supplies/Materials</b>	<b>225,893</b>	<b>205,020</b>	<b>199,923</b>	<b>5,097</b>	<b>183,990</b>
<b><u>SERVICES</u></b>					
Animal Control Contract	57,372	57,200	42,268	14,932	59,948
Contract Services	131,013	131,090	157,574	(26,484)	131,374
Equipment Maintenance	13,016	38,600	36,269	2,331	35,000
<b>Subtotal - Services</b>	<b>201,401</b>	<b>226,890</b>	<b>236,111</b>	<b>(9,221)</b>	<b>226,322</b>
<b><u>CAPITAL OUTLAY</u></b>					
Aerial Photograph	0	7,000	0	7,000	7,000
<b>Subtotal - Capital Outlay</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>
<b>Total</b>	<b>\$478,392</b>	<b>\$511,623</b>	<b>\$481,800</b>	<b>\$29,823</b>	<b>\$523,029</b>

**AUTHORIZED POSITIONS  
PUBLIC WORKS DEPARTMENT**

<b><u>REGULAR POSITIONS:</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Administration and Engineering Division</b>			
Municipal Services Director	1.00	1.00	1.00
Civil Engineer	0.00	0.00	1.00
<b>Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>
<b>Maintenance Division</b>			
Public Works Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	2.00	3.00	3.00
Maintenance Worker II	3.00	3.00	3.00
Building Maintenance Worker	2.00	2.00	2.00
Meter Reader	1.00	1.00	1.00
<b>Subtotal</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>
 <b>SUBTOTAL - REGULAR POSITIONS</b>	 <b>10.00</b>	 <b>11.00</b>	 <b>12.00</b>
 <b><u>PART-TIME POSITIONS [1]</u></b>			
<b>Maintenance Division</b>			
Maintenance Worker I	0.00	0.15	0.15
<b>Subtotal</b>	<b>0.00</b>	<b>0.15</b>	<b>0.15</b>
 <b>SUBTOTAL - PART-TIME POSITIONS</b>	 <b>0.00</b>	 <b>0.15</b>	 <b>0.15</b>
 <b>TOTAL POSITIONS</b>	 <b>10.00</b>	 <b>11.15</b>	 <b>12.15</b>

[1] Expressed in Full-Time Equivalents (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 38% of a Police Chief (Sheriff's Captain), 50% of a Detective 9 officers/24 hours a day, 60% of a Communications Dispatcher/Office Manager, and one part-time 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 30 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 2013-14 Major Accomplishments

- Maintained a 5.5 minute response time for emergency calls and an average 10.9 minutes response time for non-emergency calls.
- Worked with City staff and the City Attorney to draft an ordinance prohibiting loitering on public rights-of-ways and around public places.
- Worked with City staff and the City Attorney to draft an ordinance establishing a narcotics, violent crime, unlawful weapon or ammunition crime, or gang-related crime eviction process.

### FY 2014-15 Major Goals

- Maintain a 6 minute response time for emergency calls and a 12 minutes 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.

### General Fund Expenditure History

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$2,894,182	\$3,044,989	\$2,754,426	\$3,141,456

## POLICE SERVICES DEPARTMENT

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>PERSONNEL</u></b>					
Part-Time Salaries	\$25,602	\$30,136	\$25,158	\$4,978	\$30,387
FICA/Medicare	1,532	2,232	1,281	951	2,251
Workers' Compensation	713	1,750	715	1,035	886
Unemployment Insurance	181	219	189	30	503
<b>Subtotal - Personnel</b>	<b>28,028</b>	<b>34,337</b>	<b>27,343</b>	<b>6,994</b>	<b>34,027</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Communications	454	2,000	2,236	(236)	2,100
Copier Lease	5,228	7,500	3,065	4,435	7,500
Office Supplies	0	75	1,379	(1,304)	75
Permits & Fees	2,128	550	1,136	(586)	1,200
Printing & Advertising	405	100	0	100	1,500
Utilities	3,429	4,017	6,470	(2,453)	4,017
<b>Subtotal - Supplies/Materials</b>	<b>11,644</b>	<b>14,242</b>	<b>14,286</b>	<b>(44)</b>	<b>16,392</b>
<b><u>SERVICES</u></b>					
Contract Services	210,123	231,140	202,919	28,221	240,593
Equipment Maintenance	1,969	5,600	3,507	2,093	5,000
Sheriff Basic Contract	2,642,418	2,759,670	2,506,371	253,299	2,845,444
<b>Subtotal - Services</b>	<b>2,854,510</b>	<b>2,996,410</b>	<b>2,712,797</b>	<b>283,613</b>	<b>3,091,037</b>
<b>Total</b>	<b>\$2,894,182</b>	<b>\$3,044,989</b>	<b>\$2,754,426</b>	<b>\$290,563</b>	<b>\$3,141,456</b>

**AUTHORIZED POSITIONS  
POLICE SERVICES DEPARTMENT**

**PART-TIME POSITIONS [1] [2]**

Civilian Police Officer	0.29	0.29	0.29
School Crossing Guard	1.33	1.33	1.33
<b>SUBTOTAL - PART-TIME POSITIONS</b>	<b>1.62</b>	<b>1.62</b>	<b>1.62</b>
<b>TOTAL POSITIONS</b>	<b>1.62</b>	<b>1.62</b>	<b>1.62</b>

[1] Expressed in Full-Time Equivalents (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.
- Provided assistance in combating the Sierra Nevada Rim Fire under a mutual aid arrangement.
- 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 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$801,255	\$995,152	\$982,751	\$1,016,634

## 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 2013-14 Major Accomplishments**

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

#### **FY 2014-15 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.

### **General Fund Expenditure History**

FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Actual	Budget	Estimate	Budget
\$9,074	\$12,687	\$11,649	\$11,732

## FIRE PROTECTION DEPARTMENT

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$234,362	\$307,669	\$304,863	\$2,806	\$267,111
Part-Time Salaries	15,834	24,837	17,196	7,641	75,069
Filming Pay	15,308	29,900	31,019	(1,119)	29,900
Vacation Relief	16,419	32,000	28,727	3,273	14,688
Retirement/PERS	124,608	169,060	170,413	(1,353)	156,155
FICA/Medicare	35,877	39,706	45,272	(5,566)	40,668
Workers' Compensation	10,057	18,766	15,286	3,480	16,771
Unemployment Insurance	2,479	2,474	4,308	(1,834)	8,461
Cafeteria Plan	15,442	16,727	22,260	(5,533)	28,755
Medical Insurance	19,056	24,555	10,363	14,192	18,785
Dental Insurance	2,264	2,541	2,302	239	1,629
Vision Insurance	303	361	320	41	234
Life Insurance/LTD	1,166	1,334	1,278	56	2,757
Clothing Allowance	49,985	65,040	79,972	(14,932)	65,040
Firefighter Stipend	40,396	39,873	50,613	(10,740)	43,267
<b>Subtotal - Personnel</b>	<b>583,556</b>	<b>774,843</b>	<b>784,192</b>	<b>(9,349)</b>	<b>769,290</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Communications	13,997	13,750	14,508	(758)	13,750
EMS Expense	6,403	5,000	2,122	2,878	7,500
Firefighters Expense	7,759	6,000	2,347	3,653	6,000
Furnishings & Equipment	4,576	2,000	1,380	620	6,000
Lease Payments	7,766	7,766	7,766	0	7,766
Memberships & Dues	764	900	720	180	900
Office Supplies	1,245	1,000	1,513	(513)	1,000
Paramedic Stipend	89,502	91,250	94,867	(3,617)	99,450
Safety & Protective Equipment	2,196	1,500	0	1,500	2,500
Small Tools Equipment	2,728	3,000	2,647	353	3,000
Supplies & Materials	2,195	2,000	4,348	(2,348)	2,000
Training	5,724	6,000	3,079	2,921	6,000
Utilities	16,061	16,000	14,685	1,315	15,580
<b>Subtotal - Supplies/Materials</b>	<b>160,916</b>	<b>156,166</b>	<b>149,982</b>	<b>6,184</b>	<b>171,446</b>
<b><u>SERVICES</u></b>					
Contract Services	11,396	25,430	24,784	646	25,930
Equipment Maintenance	23,137	26,050	26,528	(478)	30,350
Insurance	1,327	1,350	0	1,350	1,350
Weed Abatement	1,950	2,500	527	1,973	2,500
<b>Subtotal - Services</b>	<b>\$37,810</b>	<b>\$55,330</b>	<b>\$51,839</b>	<b>\$3,491</b>	<b>\$60,130</b>

## FIRE PROTECTION DEPARTMENT (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>CAPITAL OUTLAY</u></b>					
Fire Hoses	\$6,818	\$4,000	\$8,387	(\$4,387)	\$4,000
Fire Turnouts	15,646	10,000	0	10,000	15,000
Radio Pagers	5,583	7,500	0	7,500	8,500
<b>Subtotal - Capital Outlay</b>	<b>28,047</b>	<b>21,500</b>	<b>8,387</b>	<b>13,113</b>	<b>27,500</b>
<b>Total</b>	<b>\$810,329</b>	<b>\$1,007,839</b>	<b>\$994,400</b>	<b>\$13,439</b>	<b>\$1,028,366</b>

**AUTHORIZED POSITIONS  
FIRE PROTECTION DEPARTMENT**

<b><u>REGULAR POSITIONS:</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Assistant City Manager/Fire Chief	0.00	1.00	1.00
Fire Chief	1.00	0.00	0.00
Fire Captain	3.00	3.00	3.00
<b>SUBTOTAL - REGULAR POSITIONS</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>PART-TIME POSITIONS [1]</u></b>			
Cable Television Coordinator	0.09	0.09	0.09
Volunteer Firefighter/Emergency Medical Technician	2.81	2.81	2.81
Volunteer Paramedic	1.40	1.40	1.40
<b>SUBTOTAL - PART-TIME POSITIONS</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>
<b>TOTAL POSITIONS</b>	<b>8.30</b>	<b>8.30</b>	<b>8.30</b>

[1] Expressed in Full-Time Equivalents (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 2014-15 will be used to purchase equipment to enhance the broadcasting of City Council and other meetings.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Franchise Fees	\$3,754	\$0	\$10,095	\$10,095	\$6,900
From General Fund	19,449	0	0	0	0
<b>Total - Revenues</b>	<b>23,203</b>	<b>0</b>	<b>10,095</b>	<b>10,095</b>	<b>6,900</b>
<b><u>EXPENDITURES</u></b>					
Furnishings & Equipment	0	5,000	2,702	2,298	5,000
<b>Total - Expenditures</b>	<b>0</b>	<b>5,000</b>	<b>2,702</b>	<b>2,298</b>	<b>5,000</b>
<b>Revenues Less Expenditures</b>	<b>\$23,203</b>	<b>(\$5,000)</b>	<b>\$7,393</b>	<b>\$7,797</b>	<b>\$1,900</b>

## 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Earnings	\$420	\$0	\$367	\$367	\$0
Section 2103	124,215	223,450	215,176	(8,274)	173,450
Section 2105	68,301	73,749	104,769	31,020	73,749
Section 2106	57,867	53,690	58,151	4,461	53,690
Section 2107	111,924	109,801	111,466	1,665	109,801
Section 2107.5	4,000	4,000	0	(4,000)	4,000
Workers Comp Reimb	4,427	0	0	0	0
<b>Total Revenues</b>	<b>371,154</b>	<b>464,690</b>	<b>489,929</b>	<b>25,239</b>	<b>414,690</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	64,613	120,773	80,067	40,706	72,525
Part-Time Salaries	5,661	0	3,081	(3,081)	2,135
Overtime	17	0	17	(17)	2,000
Education Pay	2,722	3,528	2,864	664	3,528
Standby Pay	1,595	0	2,598	(2,598)	2,000
Retirement/PERS	15,653	25,830	15,344	10,486	14,923
FICA/Medicare	6,350	10,404	7,579	2,825	6,873
Workers' Compensation	3,523	12,089	4,267	7,822	2,199
Unemployment Insurance	577	1,835	708	1,127	1,536
Cafeteria Plan	11,589	18,712	14,750	3,962	11,745
Medical Insurance	1,547	12,982	1,665	11,317	8,197
Dental Insurance	797	1,302	956	346	613
Vision Insurance	104	207	129	78	88
Life Insurance/LTD	354	889	417	472	1,038
Uniform Boots	645	1,101	1,139	(38)	1,101
Mileage Reimbursement	0	960	0	960	960
<b>Subtotal - Personnel</b>	<b>115,747</b>	<b>210,612</b>	<b>135,581</b>	<b>75,031</b>	<b>131,462</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Dues & Subscriptions	297	300	487	(187)	300
Fuel	0	0	0	0	15,000
Meetings & Travel	0	400	0	400	400
Office Supplies	13	450	34	416	450
Safety Equipment	194	300	300	0	300
Small Tools/Equipment	1,036	2,000	1,319	681	2,000
Supplies & Materials	1,628	3,450	13,154	(9,704)	18,450
Training	88	0	0	0	0
Utilities	81,634	106,060	71,300	34,760	106,060
<b>Subtotal - Supplies/Materials</b>	<b>\$84,890</b>	<b>\$112,960</b>	<b>\$86,594</b>	<b>\$26,366</b>	<b>\$142,960</b>

## GASOLINE TAX FUND (CONT'D)

	<u>ACTUAL</u> <u>2012-13</u>	<u>BUDGET</u> <u>2013-14</u>	<u>ESTIMATE</u> <u>2013-14</u>	<u>VARIANCE</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>
<b><u>SERVICES</u></b>					
Contract Services	\$91,731	\$134,160	\$54,217	\$79,943	\$164,500
Equipment Maintenance	3,731	4,500	3,970	530	4,500
Utilities	0	9,718	9,700	18	12,872
<b>Subtotal - Services</b>	<b>95,462</b>	<b>148,378</b>	<b>67,887</b>	<b>80,491</b>	<b>181,872</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	26,244	23,351	22,582	769	6,731
<b>Subtotal - Transfers</b>	<b>26,244</b>	<b>23,351</b>	<b>22,582</b>	<b>769</b>	<b>6,731</b>
 <b>Total Expenditures</b>	 <b>322,343</b>	 <b>495,301</b>	 <b>312,644</b>	 <b>182,657</b>	 <b>463,025</b>
 <b>Revenues Less Expenditures</b>	 <b>\$48,811</b>	 <b>(\$30,611)</b>	 <b>\$177,285</b>	 <b>(\$157,418)</b>	 <b>(\$48,335)</b>

## LOCAL TRANSPORTATION FUND

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

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$192	\$0	\$272	\$272	\$0
TDA Streets Article 8	51,638	190,064	190,064	0	190,064
<b>Total - Revenues</b>	<b>51,830</b>	<b>190,064</b>	<b>190,336</b>	<b>272</b>	<b>190,064</b>
<b><u>EXPENDITURES</u></b>					
Contract Services	0	190,064	0	190,064	190,064
<b>Total - Expenditures</b>	<b>0</b>	<b>190,064</b>	<b>0</b>	<b>190,064</b>	<b>190,064</b>
<b>Revenues Less Expenditures</b>	<b>\$51,830</b>	<b>\$0</b>	<b>\$190,336</b>	<b>\$190,336</b>	<b>\$0</b>

## LIGHTING & LANDSCAPE ASSESSMENT DISTRICT FUND

The City Council created an assessment district to fund street lighting and public landscaping maintenance associated with new development so as to eliminate any impact on the General Fund in 1987. The district is comprised of nine zones. The property owners in each zone pay an annual assessment to fund the operations of the district.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Assessments	\$274,124	\$268,247	\$268,247	\$0	\$238,985
Interest Income	1,063	2,500	163	(2,337)	2,500
Workers Comp Reimbursement	2,900	0	0	0	0
<b>Total Revenues</b>	<b>278,087</b>	<b>270,747</b>	<b>268,410</b>	<b>(2,337)</b>	<b>241,485</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	16,658	22,792	16,925	5,867	22,792
Overtime	4	0	0	0	0
Retirement/PERS	3,226	3,280	1,499	1,781	3,280
FICA/Medicare	1,544	2,216	1,347	869	2,216
Workers' Compensation	917	686	669	17	686
Unemployment Insurance	144	495	62	433	495
Cafeteria Plan	3,028	3,645	1,281	2,364	3,645
Medical Insurance	529	2,529	303	2,226	2,529
Dental Insurance	209	190	91	99	190
Vision Insurance	28	27	12	15	27
Life Insurance/LTD	92	322	41	281	322
<b>Subtotal - Personnel</b>	<b>26,379</b>	<b>36,182</b>	<b>22,230</b>	<b>13,952</b>	<b>36,182</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Utilities	94,365	106,000	102,191	3,809	110,016
<b>Subtotal - Supplies/Materials</b>	<b>94,365</b>	<b>106,000</b>	<b>102,191</b>	<b>3,809</b>	<b>110,016</b>
<b><u>SERVICES</u></b>					
Consultant Services	96,454	91,600	91,268	332	86,081
County Administrative Fee	790	790	790	0	790
<b>Subtotal - Services</b>	<b>97,244</b>	<b>92,390</b>	<b>92,058</b>	<b>332</b>	<b>86,871</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	14,792	14,790	14,790	0	14,790
<b>Subtotal - Transfers</b>	<b>14,792</b>	<b>14,790</b>	<b>14,790</b>	<b>0</b>	<b>14,790</b>
<b>Total Expenditures</b>	<b>232,780</b>	<b>249,362</b>	<b>231,269</b>	<b>18,093</b>	<b>247,859</b>
<b>Revenues Less Expenditures</b>	<b>\$45,307</b>	<b>\$21,385</b>	<b>\$37,141</b>	<b>\$15,756</b>	<b>(\$6,374)</b>

## STORM DRAIN ASSESSMENT DISTRICT FUND

The City Council created an assessment district to fund storm drain maintenance associated with new development so as to eliminate any impact on the General Fund in 1987. The district is comprised of seven zones. The property owners in each zone pay an annual assessment to fund the operations of the district.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Assessments	\$234,477	\$240,339	\$240,339	\$0	\$233,505
Interest Income	225	200	225	25	225
Workers Comp Reimbursement	2,766	0	0	0	0
<b>Total Revenues</b>	<b>237,468</b>	<b>240,539</b>	<b>240,564</b>	<b>25</b>	<b>233,730</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	32,122	32,122	14,970	17,152	20,442
Retirement/PERS	5,773	6,120	2,174	3,946	2,818
FICA/Medicare	2,772	2,772	1,228	1,544	1,982
Workers' Compensation	1,544	1,675	686	989	615
Unemployment Insurance	258	258	91	167	443
Cafeteria Plan	6,001	6,001	2,207	3,794	3,240
Medical Insurance	846	846	414	432	2,224
Dental Insurance	396	396	159	237	169
Vision Insurance	53	53	20	33	24
Life Insurance/LTD	172	172	68	104	286
<b>Subtotal - Personnel</b>	<b>49,937</b>	<b>50,415</b>	<b>22,017</b>	<b>28,398</b>	<b>32,244</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Utilities	36,163	37,610	36,857	752	39,200
<b>Subtotal - Supplies/Materials</b>	<b>\$36,163</b>	<b>\$37,610</b>	<b>\$36,857</b>	<b>\$752</b>	<b>\$39,200</b>
<b><u>SERVICES</u></b>					
Contract Services	28,414	28,982	29,562	(580)	29,387
County Administrative Fee	734	734	734	0	734
<b>Subtotal - Services</b>	<b>29,148</b>	<b>29,716</b>	<b>30,296</b>	<b>(580)</b>	<b>30,121</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	15,000	20,000	20,000	0	15,600
To District Capital Improv Fund	0	0	0	0	0
<b>Subtotal - Transfers</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>15,600</b>
<b>Total Expenditures</b>	<b>130,248</b>	<b>137,741</b>	<b>109,170</b>	<b>28,571</b>	<b>117,165</b>
<b>Revenues Less Expenditures (1)</b>	<b>\$107,220</b>	<b>\$102,798</b>	<b>\$131,394</b>	<b>\$28,596</b>	<b>\$116,565</b>

(1) Annual surpluses 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 receive funds from U.S. Department of Housing and Urban Development through the County of Ventura for programs and projects that serve low and moderate-income individuals and seniors. Programs and projects are approved annually by the City Council.

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>REVENUES</u></b>					
Code Enforcement	\$13,252	\$41,204	\$41,204	\$0	\$35,000
Two Rivers Park Tot Lot	320,618	0	0	0	0
Fire Engine Lease	0	58,863	58,863	0	57,500
<b>Total Revenues</b>	<b>333,870</b>	<b>100,067</b>	<b>100,067</b>	<b>0</b>	<b>92,500</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Consultant Services	18,872	35,000	14,091	20,909	35,000
<b>Subtotal - Services</b>	<b>18,872</b>	<b>35,000</b>	<b>14,091</b>	<b>18,872</b>	<b>35,000</b>
<b><u>CAPITAL OUTLAY</u></b>					
Lease Payment	0	57,291	69,005	(11,714)	57,500
Tot Lot Construction	320,618	0	0	0	0
<b>Subtotal - Capital Outlay</b>	<b>320,618</b>	<b>57,291</b>	<b>69,005</b>	<b>(11,714)</b>	<b>57,500</b>
<b>Total Expenditures</b>	<b>339,490</b>	<b>92,291</b>	<b>83,096</b>	<b>7,158</b>	<b>92,500</b>
<b>Revenues Less Expenditures</b>	<b>(\$5,620)</b>	<b>\$7,776</b>	<b>\$16,971</b>	<b>\$100,067</b>	<b>\$0</b>

## 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 (VCTC). 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
TDA Article 8 Grant	\$457,424	\$416,894	\$416,894	\$0	\$420,000
<b>Total Revenues</b>	<b>457,424</b>	<b>416,894</b>	<b>416,894</b>	<b>0</b>	<b>420,000</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
VISTA Contract	457,424	416,894	416,894	0	420,000
<b>Subtotal - Services</b>	<b>457,424</b>	<b>416,894</b>	<b>416,894</b>	<b>0</b>	<b>420,000</b>
<b>Total Expenditures</b>	<b>457,424</b>	<b>416,894</b>	<b>416,894</b>	<b>0</b>	<b>420,000</b>
<b>Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$35	\$25	\$21	(\$4)	\$25
Workers Compensation Reimb	138	0	0	0	0
TDA Article 3 Grant	4,580	4,850	36,396	31,546	6,550
<b>Total Revenues</b>	<b>4,753</b>	<b>4,875</b>	<b>36,417</b>	<b>31,542</b>	<b>6,575</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	2,553	2,541	2,581	(40)	7,893
Part-Time Salaries	65	0	0	0	0
Education Pay	208	289	233	56	289
Stand-by Pay	170	123	169	(46)	123
Retirement	506	531	549	(18)	1,582
FICA/Medicare	258	269	264	5	756
Worker's Compensation	147	304	156	148	237
Unemployment Insurance	12	21	23	(2)	169
Cafeteria Plan	504	280	519	(239)	1,215
Medical Insurance	0	304	0	304	772
Dental Insurance	24	33	30	3	63
Vision Insurance	0	5	4	1	9
Life Insurance /ltd	12	15	14	1	107
Uniforms / Boots	26	36	36	0	36
<b>Subtotal - Personnel</b>	<b>4,485</b>	<b>4,751</b>	<b>4,578</b>	<b>173</b>	<b>13,252</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Licenses & Permits	0	180	0	180	180
Operating Supplies	0	300	0	300	300
Safety Equipment	(150)	300	0	300	300
Small Tools and Equipment	100	100	0	100	100
<b>Subtotal - Supplies/Materials</b>	<b>(50)</b>	<b>880</b>	<b>0</b>	<b>880</b>	<b>880</b>
<b><u>SERVICES</u></b>					
Contract Services	958	1,500	2,508	(1,008)	20,382
Equipment Maintenance	7	500	500	0	500
<b>Subtotal - Services</b>	<b>\$965</b>	<b>\$2,000</b>	<b>\$3,008</b>	<b>(\$1,008)</b>	<b>\$20,882</b>

## BIKE PATHS FUND (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>TRANSFERS</u></b>					
To General Fund	\$0	\$0	\$0	\$0	\$67
<b>Subtotal - Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67</b>
<b>Total Expenditures</b>	<b>5,400</b>	<b>7,631</b>	<b>7,586</b>	<b>45</b>	<b>35,081</b>
<b>Revenues Less Expenditures</b>	<b>(\$647)</b>	<b>(\$2,756)</b>	<b>\$28,831</b>	<b>\$31,587</b>	<b>(\$28,506)</b>

## 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$176	\$200	\$187	(\$13)	\$200
Other Revenue	2,900	0	0	0	0
Recycle & Recovery Program	5,000	0	0	0	0
Source Reduction Fees	62,550	75,000	69,562	(5,438)	75,000
Vehicle Impact Fee	23,221	25,600	15,288	(10,312)	25,600
Waste Coordination	191	880	163	(717)	880
Waste Management Plan	2,279	3,084	1,541	(1,543)	3,084
<b>Total Revenues</b>	<b>96,317</b>	<b>104,764</b>	<b>86,741</b>	<b>(18,023)</b>	<b>104,764</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	38,076	55,353	43,336	(12,017)	45,611
Part-Time Salaries	1,871	2,300	2,780	480	2,300
Overtime Pay	13	0	9	9	1,000
Education Pay	584	554	555	1	554
Stand-By Pay	60	301	171	(130)	1,301
Retirement	8,692	14,504	10,607	(3,897)	9,324
FICA/Medicare	3,056	4,751	3,885	(866)	4,183
Worker's Compensation	1,248	3,705	1,509	(2,196)	1,373
Unemployment Insurance	291	460	357	(103)	935
Cafeteria Plan	4,865	3,289	5,372	2,083	5,346
Medical Insurance	1,177	4,733	1,053	(3,680)	3,723
Dental Insurance	361	502	395	(107)	290
Vision Insurance	46	71	54	(17)	42
Life Insurance/ltd	181	311	201	(110)	491
Uniforms/boots	114	369	184	(185)	369
Mileage Reimb	60	720	312	(408)	720
<b>Subtotal - Personnel</b>	<b>60,695</b>	<b>91,923</b>	<b>70,780</b>	<b>21,143</b>	<b>77,561</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Training	0	400	400	0	400
Office Supplies	105	0	0	0	0
Printing & Advertising	0	600	0	(600)	600
<b>Subtotal - Supplies/Materials</b>	<b>105</b>	<b>1,000</b>	<b>400</b>	<b>600</b>	<b>1,000</b>
<b><u>SERVICES</u></b>					
Contract Services	221	400	707	307	400
Landfill Flood Mitigation	0	9,500	0	(9,500)	9,500
Household Hazard Waste	9,218	17,300	8,016	(9,284)	17,300
<b>Subtotal - Services</b>	<b>\$9,439</b>	<b>\$27,200</b>	<b>\$8,723</b>	<b>\$18,477</b>	<b>\$27,200</b>

## SOLID WASTE FUND (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><i>TRANSFERS OUT</i></b>					
To General Fund	\$4,000	\$4,000	\$4,000	\$0	\$3,502
<b>Subtotal - Transfers</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>3,502</b>
<b>Total Expenditures</b>	<b>74,239</b>	<b>124,123</b>	<b>83,903</b>	<b>40,220</b>	<b>109,263</b>
<b>Revenues Less Expenditures</b>	<b>\$22,078</b>	<b>(\$19,359)</b>	<b>\$2,838</b>	<b>\$22,197</b>	<b>(\$4,499)</b>

## 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, 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Program Fees	\$40,014	\$66,700	\$68,178	\$1,478	\$67,200
Reimbursements	8,888	7,200	14,339	7,139	7,200
Rentals	67,201	55,900	60,979	5,079	85,800
Senior Nutrition Donations	4,334	4,000	2,893	(1,107)	3,000
Senior Nutrition Grant	49,836	27,647	23,741	(3,906)	27,647
Use Permits	5,234	6,300	2,215	(4,085)	2,100
<b>Total Revenues</b>	<b>175,507</b>	<b>167,747</b>	<b>172,345</b>	<b>4,598</b>	<b>192,947</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	23,633	48,759	45,398	3,361	43,876
Part-Time Salaries	40,370	13,300	14,553	(1,253)	26,331
Education Pay	444	732	585	147	732
Retirement	11,493	11,846	13,643	(1,797)	12,755
FICA/Medicare	5,241	5,082	5,922	(840)	6,038
Worker's Compensation	2,322	4,651	2,821	1,830	2,039
Unemployment Insurance	462	399	548	(149)	1,350
Cafeteria Plan	6,237	5,115	8,602	(3,487)	7,209
Medical Insurance	3,005	5,591	2,012	3,579	5,425
Dental Insurance	513	699	561	138	376
Vision Insurance	60	100	77	23	54
Life Insurance/ltd	219	298	244	54	637
Uniforms/boots	364	480	638	(158)	480
Mileage Reimb	696	702	650	52	702
<b>Subtotal - Personnel</b>	<b>95,059</b>	<b>97,754</b>	<b>96,254</b>	<b>1,500</b>	<b>108,004</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Concessions	276	500	36	464	0
Credit Card Expense	154	100	264	(164)	100
Dues & Subscriptions	320	320	327	(7)	320
Fees & Permits	528	528	499	29	528
Furnishings & Equipment	24,223	1,377	2,138	(761)	1,377
Insurance	0	9,576	12,431	(2,855)	10,776
Meetings & Travel	44	629	123	506	629
Miscellaneous Expense	440	500	0	500	500

## RECREATION FUND (CONT'D)

	<u>ACTUAL</u> 2012-13	<u>BUDGET</u> 2013-14	<u>ESTIMATE</u> 2013-14	<u>VARIANCE</u> 2013-14	<u>BUDGET</u> 2014-15
<b><u>SUPPLIES AND MATERIALS (CONT'D)</u></b>					
Postage/Delivery	\$1,027	\$900	\$1,236	(336)	\$900
Printing & Advertising	743	0	0	0	0
Supplies & Materials	17,941	21,342	13,500	7,842	19,242
Utilities	40,282	43,440	42,398	1,042	54,466
<b>Subtotal - Supplies/Materials</b>	<b>59,993</b>	<b>65,682</b>	<b>57,134</b>	<b>8,548</b>	<b>74,608</b>
<b><u>SERVICES</u></b>					
Contracts	2,096	2,538	3,626	(1,088)	2,538
Equipment Maintenance	3,572	4,350	8,377	(4,027)	4,350
<b>Subtotal - Services</b>	<b>5,668</b>	<b>6,888</b>	<b>12,003</b>	<b>(5,115)</b>	<b>6,888</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	0	0	0	0	3,094
<b>Subtotal - Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,094</b>
<b>Total Expenditures</b>	<b>160,720</b>	<b>170,324</b>	<b>165,391</b>	<b>4,933</b>	<b>192,594</b>
<b>Revenues Less Expenditures</b>	<b>\$14,787</b>	<b>(\$2,577)</b>	<b>\$6,954</b>	<b>\$9,531</b>	<b>\$353</b>

## 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Classes & Lessons	\$21,130	\$19,700	\$19,098	(\$602)	\$18,500
Concessions	1,068	1,500	0	(1,500)	1,500
Donations	17,826	25,000	25,000	0	25,000
Entrance Fees	13,672	13,000	16,857	3,857	13,000
Interest Income	26	55	0	(55)	55
Miscellaneous Revenue	25	500	182	(318)	500
Parcel Tax	72,205	67,330	64,851	(2,479)	67,330
<b>Total Revenues</b>	<b>125,952</b>	<b>127,085</b>	<b>125,988</b>	<b>(1,097)</b>	<b>125,885</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	3,779	8,692	9,129	(437)	21,064
Part-Time Salaries	55,406	76,960	41,191	35,769	45,000
Overtime	632	0	651	(651)	0
Education Pay	0	35	106	(71)	35
Retirement	1,481	1,777	1,822	(45)	3,976
FICA/Medicare	4,612	6,601	3,993	2,608	2,035
Worker's Compensation	1,628	8,613	1,429	7,184	634
Unemployment Insurance	438	646	388	258	455
Cafeteria Plan	528	401	954	(553)	3,159
Medical Insurance	691	620	476	144	2,377
Dental Insurance	72	92	86	6	165
Vision Insurance	0	13	11	2	24
Life Insurance/LTD	24	45	42	3	279
Uniforms & Boots	18	21	21	0	21
Mileage Reimbursement	192	198	184	14	198
<b>Subtotal - Personnel</b>	<b>69,501</b>	<b>104,714</b>	<b>60,483</b>	<b>44,231</b>	<b>79,422</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Chemicals	19,281	26,000	13,698	12,302	26,000
Concessions Supplies	222	0	0	0	0
Dues & Subscriptions	34	15	105	(90)	15
Fees & Permits	490	510	719	(209)	510
Furniture & Equipment	321	1,000	1,396	(396)	1,000
Legal Services	186	0	0	0	0
Live Scan	0	100	64	36	100

## COMMUNITY AQUATICS CENTER FUND (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>SUPPLIES AND MATERIALS (CONT'D)</u></b>					
Office Supplies	\$0	\$300	\$0	\$300	\$300
Utilities	0	0	43,985	(43,985)	0
Supplies & Materials	8,008	5,000	6,773	(1,773)	7,500
Training	175	500	1,995	(1,495)	500
<b>Subtotal - Supplies/Materials</b>	<b>\$28,717</b>	<b>\$33,425</b>	<b>\$68,735</b>	<b>(\$35,310)</b>	<b>\$35,925</b>
<b><u>SERVICES</u></b>					
Contracts	1,250	750	8,794	(8,044)	2,000
Equipment Maintenance	7,487	9,450	1,135	8,315	14,450
<b>Subtotal - Services</b>	<b>8,737</b>	<b>10,200</b>	<b>9,929</b>	<b>271</b>	<b>16,450</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	0	0	0	0	3,504
<b>Subtotal - Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,504</b>
<b>Total Expenditures</b>	<b>106,955</b>	<b>148,339</b>	<b>139,147</b>	<b>9,192</b>	<b>135,301</b>
<b>Revenues Less Expenditures</b>	<b>\$18,997</b>	<b>(\$21,254)</b>	<b>(\$13,159)</b>	<b>\$8,095</b>	<b>(\$9,416)</b>

## 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$212	\$0	\$374	(\$374)	\$0
Development Impact Fees	93,473	63,180	51,821	(11,359)	99,974
<b>Total Revenues</b>	<b>93,685</b>	<b>63,180</b>	<b>52,195</b>	<b>(11,733)</b>	<b>99,974</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Contract Services	920	1,000	0	1,000	0
<b>Subtotal - Services</b>	<b>920</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>920</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>Revenues Less Expenditures</b>	<b>\$92,765</b>	<b>\$62,180</b>	<b>\$52,195</b>	<b>(\$12,733)</b>	<b>\$99,974</b>

## TRANSPORTATION DEVELOPMENT IMPACT FEES FUND

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

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>REVENUES</u></b>					
Interest Income	\$2,063	\$1,117	\$327	(\$790)	\$0
Development Impact Fees	61,115	56,655	72,544	15,889	121,702
<b>Total Revenues</b>	<b>63,178</b>	<b>57,772</b>	<b>72,871</b>	<b>15,099</b>	<b>121,702</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Contract Services	1,150	1,000	1,000	0	0
<b>Subtotal - Services</b>	<b>1,150</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	300	300	300	0	0
<b>Subtotal - Transfers</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,450</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>	<b>\$61,728</b>	<b>\$56,472</b>	<b>\$71,571</b>	<b>\$15,099</b>	<b>\$121,702</b>

## PARKLAND DEVELOPMENT IMPACT FEES FUND

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

	<u>ACTUAL</u> 2012-13	<u>BUDGET</u> 2013-14	<u>ESTIMATE</u> 2013-14	<u>VARIANCE</u> 2013-14	<u>BUDGET</u> 2014-15
<b><u>REVENUES</u></b>					
Interest Income	\$508	\$0	\$323	\$323	\$0
Development Impact Fees	10,400	14,637	114,000	99,363	250,800
<b>Total Revenues</b>	<b>10,908</b>	<b>14,637</b>	<b>114,323</b>	<b>99,686</b>	<b>250,800</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Contract Services	0	1,000	0	1,000	0
<b>Subtotal - Services</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b><u>TRANSFERS OUT</u></b>					
To Capital Project Fund	32,088	0	0	0	62,839
<b>Subtotal - Transfers</b>	<b>32,088</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,839</b>
<b>Total Expenditures</b>	<b>32,088</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>62,839</b>
<b>Revenues Less Expenditures</b>	<b>(\$21,180)</b>	<b>\$13,637</b>	<b>\$114,323</b>	<b>\$100,686</b>	<b>\$187,961</b>

## WATER DEVELOPMENT IMPACT FEES FUND

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

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$1,248	\$572	\$468	(\$104)	\$1,567
Development Impact Fees	228,824	104,232	102,665	(1,567)	237,606
<b>Total Revenues</b>	<b>230,072</b>	<b>104,804</b>	<b>103,133</b>	<b>(1,671)</b>	<b>239,173</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Contract Services	0	1,000	1,000	0	0
<b>Subtotal - Services</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b><u>TRANSFERS OUT</u></b>					
To Water Fund	85,000	0	0	0	0
To General Fund	200	200	200	0	0
<b>Subtotal - Transfers</b>	<b>85,200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>85,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>	<b>\$144,872</b>	<b>\$103,604</b>	<b>\$101,933</b>	<b>(\$1,671)</b>	<b>\$239,173</b>

## SEWER DEVELOPMENT IMPACT FEES FUND

Sewer Development Impact Fees are utilized for the acquisition, development, or refurbishment of sewage collection and treatment facilities.

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>REVENUES</u></b>					
Interest Income	\$6,704	\$2,592	\$2,186	(\$406)	\$2,800
Development Impact Fees	464,479	235,049	224,723	(10,326)	553,399
<b>Total Revenues</b>	<b>471,183</b>	<b>237,641</b>	<b>226,909</b>	<b>(10,732)</b>	<b>556,199</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Contract Services	0	1,000	1,000	0	0
<b>Subtotal - Services</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	500	500	500	0	0
To Sewer Fund	192,000	166,000	166,000	0	166,000
To Treatment Plant Loan	89,248	89,248	89,248	0	0
<b>Subtotal - Transfers</b>	<b>281,748</b>	<b>255,748</b>	<b>255,748</b>	<b>0</b>	<b>166,000</b>
<b>Total Expenditures</b>	<b>281,748</b>	<b>256,748</b>	<b>256,748</b>	<b>0</b>	<b>166,000</b>
<b>Revenues Less Expenditures</b>	<b>\$189,435</b>	<b>(\$19,107)</b>	<b>(\$29,839)</b>	<b>(\$10,732)</b>	<b>\$390,199</b>

## 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.

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>REVENUES</u></b>					
Interest Income	\$1,744	\$0	\$568	\$568	\$800
Development Impact Fees	74,953	70,953	72,297	1,344	284,795
<b>Total Revenues</b>	<b>76,697</b>	<b>70,953</b>	<b>72,865</b>	<b>1,912</b>	<b>285,595</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Contract Services	0	1,000	0	1,000	0
<b>Subtotal - Services</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	200	200	200	0	0
<b>Subtotal - Transfers</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>200</b>	<b>1,200</b>	<b>200</b>	<b>1,000</b>	<b>0</b>
<b>Revenues Less Expenditures</b>	<b>\$76,497</b>	<b>\$69,753</b>	<b>\$72,665</b>	<b>\$2,912</b>	<b>\$285,595</b>

## 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.

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>VARIANCE</b>	<b>BUDGET</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>
<b><u>REVENUES</u></b>					
Property Tax	\$134,666	\$112,280	\$115,421	\$3,141	\$112,280
Interest Income	1,042	0	361	361	0
Donations	0	0	20,530	20,530	0
Rentals	56,599	50,550	60,224	9,674	56,050
<b>Total Revenues</b>	<b>192,307</b>	<b>162,830</b>	<b>196,536</b>	<b>33,706</b>	<b>168,330</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	31,970	63,214	48,072	15,142	47,311
Part-Time Salaries	27,545	2,450	21,692	(19,242)	19,071
Education Pay	818	1,201	853	348	1,201
Retirement	10,775	12,575	13,082	(507)	13,478
FICA/Medicare	4,912	5,477	5,735	(258)	5,817
Worker's Compensation	2,513	5,523	3,007	2,516	1,966
Unemployment Insurance	441	552	429	123	1,300
Cafeteria Plan	9,100	7,736	9,668	(1,932)	7,371
Medical Insurance	2,573	8,170	1,814	6,356	5,390
Dental Insurance	641	944	639	305	385
Vision Insurance	84	134	87	47	55
Life Insurance/Disability	268	395	270	125	652
Uniforms/boots	528	716	850	(134)	716
Mileage Reimbursement	444	450	439	11	450
<b>Subtotal - Personnel</b>	<b>92,612</b>	<b>109,537</b>	<b>106,637</b>	<b>2,900</b>	<b>105,163</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Administration Fee	3,712	3,820	3,820	0	3,820
Communications	144	170	103	67	170
Concessions Supplies	4,424	4,050	3,704	346	0
Credit Card Expense	215	50	180	(130)	50
Dues & Subscriptions	121	125	119	6	125
Election Cost	250	0	0	0	3,000
Laundry	3,945	4,000	3,877	123	1,200
Office Supplies	0	300	374	(74)	300
Supplies & Materials	5,767	7,500	9,351	(1,851)	7,500
Utilities	30,793	31,070	29,421	1,649	31,514
<b>Subtotal - Supplies/Materials</b>	<b>\$49,371</b>	<b>\$51,085</b>	<b>\$50,949</b>	<b>\$136</b>	<b>\$47,679</b>

## VETERANS MEMORIAL DISTRICT BUILDING FUND (CONT'D)

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>VARIANCE</b>	<b>BUDGET</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>
<b><u>SERVICES</u></b>					
Accounting Expense	\$2,285	\$1,200	\$117	\$1,083	\$1,200
Audit	3,575	3,700	2,751	949	3,700
Building Maintenance	20,191	4,500	11,113	(6,613)	4,500
Contract Building Maintenance	0	3,500	8,793	(5,293)	3,500
Equipment Maintenance	7,420	4,500	3,368	1,132	4,500
Grounds Maintenance	5,289	5,500	5,576	(76)	5,500
Insurance	5,320	17,000	22,069	(5,069)	32,000
Pest Control	1,000	1,000	1,000	0	1,000
Property Tax Levy Report	1,283	1,000	1,205	(205)	1,000
<b>Subtotal - Services</b>	<b>46,363</b>	<b>41,900</b>	<b>55,992</b>	<b>(14,092)</b>	<b>56,900</b>
<b>Total Expenditures</b>	<b>188,346</b>	<b>202,522</b>	<b>213,578</b>	<b>(11,056)</b>	<b>209,742</b>
<b>Revenues Less Expenditures</b>	<b>\$3,961</b>	<b>(\$39,692)</b>	<b>(\$17,042)</b>	<b>\$22,650</b>	<b>(\$41,412)</b>

## 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.

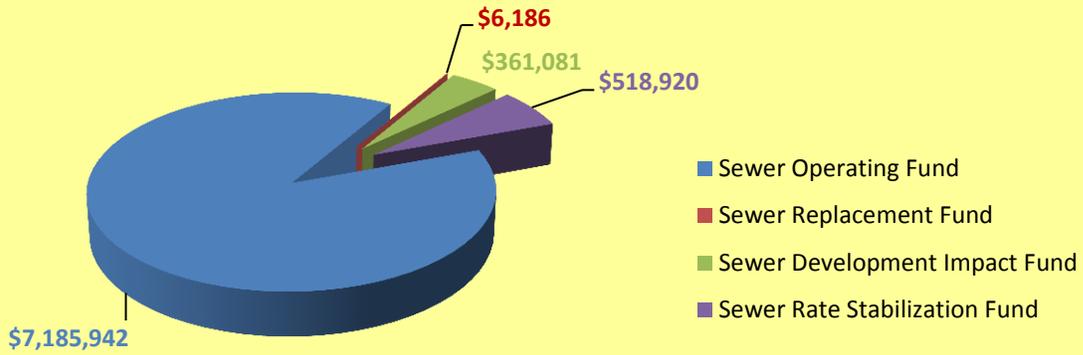
	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
From Storm Drain District	\$15,000	\$20,000	\$20,000	\$0	\$20,000
Interest Income	36	35	0	(35)	35
Parcel Tax Assessment	16,783	22,900	22,900	0	22,900
Workers Compensation Reimb	69	0	0	0	0
<b>Total Revenues</b>	<b>31,888</b>	<b>42,935</b>	<b>42,900</b>	<b>(35)</b>	<b>42,935</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	16,291	11,468	7,053	4,415	7,271
Part-Time Salaries	1,967	0	0	0	0
Education Pay	338	59	177	(118)	59
Stand-By Pay	36	0	182	(182)	0
Retirement	6,293	3,502	257	3,245	2,656
FICA/Medicare	1,444	920	587	333	665
Worker's Compensation	685	796	297	499	219
Unemployment Insurance	120	0	53	(53)	149
Cafeteria Plan	783	603	618	(15)	810
Medical Insurance	1,067	832	324	508	610
Dental Insurance	126	99	58	41	42
Vision Insurance	12	14	8	6	6
Life Insurance/Disability	67	55	30	25	72
Uniforms/boots	52	156	35	121	156
<b>Subtotal - Personnel</b>	<b>29,281</b>	<b>18,504</b>	<b>9,679</b>	<b>8,825</b>	<b>12,714</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Materials & Supplies	0	300	0	300	300
Meetings & Travel	0	100	0	100	100
Office Supplies	13	20	0	20	20
Permits & Fees	16,341	17,811	9,594	8,217	17,811
<b>Subtotal - Supplies/Materials</b>	<b>\$16,354</b>	<b>\$18,231</b>	<b>\$9,594</b>	<b>\$8,637</b>	<b>\$18,231</b>

## NATIONAL POLLUTANTS DISCHARGE ELIMINATION FUND (CONTD)

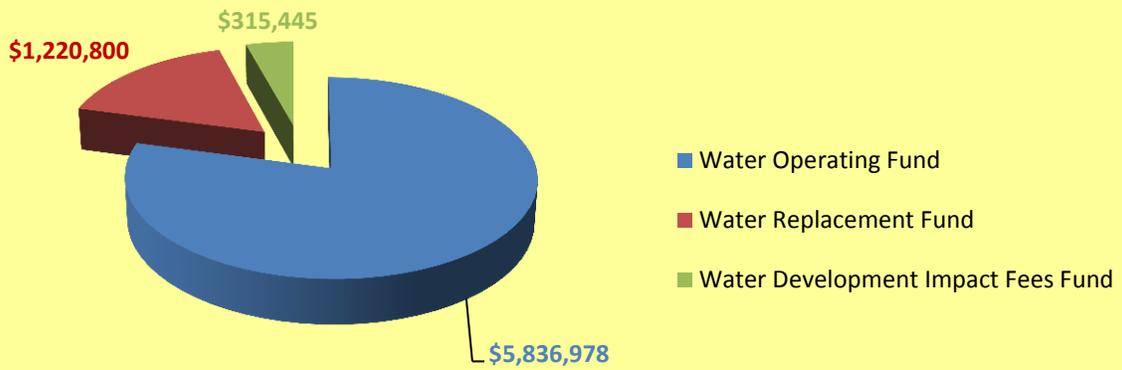
	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>SERVICES</u></b>					
Contract Services	\$14,228	\$3,000	\$8,908	(\$5,908)	\$3,000
Legal Services	2,066	5,000	1,817	3,183	5,000
<b>Subtotal - Services</b>	<b>16,294</b>	<b>8,000</b>	<b>10,725</b>	<b>(2,725)</b>	<b>8,000</b>
<b>Total Expenditures</b>	<b>61,929</b>	<b>44,735</b>	<b>29,998</b>	<b>14,737</b>	<b>38,945</b>
<b>Revenues Less Expenditures</b>	<b>(\$30,041)</b>	<b>(\$1,800)</b>	<b>\$12,902</b>	<b>\$14,702</b>	<b>\$3,990</b>

# **ENTERPRISE FUNDS**

## Sewer Funds Working Capital Balance Projected to June 30, 2015



## Water Funds Working Capital Balance Projected to June 30, 2015



## SEWER FUND

The City's sewer system collects and then treats effluent at the Water Recycling Plant. After treatment, solids are taken to Toland Landfill where they are dried and sterilized using landfill gas. The treated effluent is recycled and used for irrigation of parks and schools, or percolated into the ground. The Sewer Enterprise Fund is primarily self-supporting from user fees. Operation and maintenance of the Plant is accomplished under a contract with a private operator.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$2,832	\$2,153	\$3,878	\$1,725	\$2,153
Interest Income - Fiscal Agent	225	5,600	456	(5,144)	5,600
Service Charges	5,084,730	5,225,448	5,382,088	156,640	5,438,856
Late Payment Charges	41,470	35,000	60,784	25,784	35,000
Recycled Water Sales	28,880	75,000	214,470	139,470	75,000
Recycled Water Meters	14,985	15,000	2,168	(12,832)	15,000
Recreational Vehicles Dump Fees	1,085	1,370	1,570	200	1,370
Portable Toilet Waste Fees	0	0	17,771	17,771	20,000
PIMA Repayment	21,192	44,108	26,702	(17,406)	44,108
Miscellaneous Revenue	152	30,000	0	(30,000)	30,000
From Rate Stabilization	1,000,000	1,000,000	1,000,000	0	500,000
From Sewer DIF	395,028	166,000	166,000	0	166,000
From CFD #6	0	202,691	202,691	0	202,691
<b>Total Revenues</b>	<b>6,590,579</b>	<b>6,802,370</b>	<b>7,078,578</b>	<b>276,208</b>	<b>6,535,778</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	100,385	184,641	110,336	74,305	92,622
Part-Time Salaries	15,100	5,366	27,035	(21,669)	4,919
Overtime	53	0	31	(31)	5,000
Education Pay	1,282	1,244	1,067	177	1,244
Standby Pay	537	491	316	175	5,491
Retirement/PERS	20,253	37,743	18,040	19,703	14,765
FICA/Medicare	9,477	15,609	10,521	5,088	8,352
Workers' Compensation	3,423	11,280	2,859	8,421	2,884
Unemployment Insurance	888	1,521	976	545	1,867
Cafeteria Plan	14,722	11,223	15,455	(4,232)	9,720
Medical Insurance	(490)	15,380	2,450	12,930	6,658
Dental Insurance	1,064	1,696	1,074	622	516
Vision Insurance	135	242	146	96	74
Life Insurance/LTD	510	1,045	622	423	874
Mileage Reimbursement	204	2,016	1,172	844	2,016
Deferred Compensation	0	0	684	(684)	0
Uniforms/Boots	218	286	263	23	286
<b>Subtotal - Personnel</b>	<b>\$167,761</b>	<b>\$289,783</b>	<b>\$193,047</b>	<b>\$96,736</b>	<b>\$157,288</b>

## SEWER FUND (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>SUPPLIES AND MATERIALS</u></b>					
Credit Card Expense	\$9,377	\$5,860	\$29,290	(\$23,430)	\$0
Dues & Subscriptions	0	425	0	425	425
Fees & Permits	0	0	25,750	(25,750)	0
Furniture & Equipment	2,207	8,000	4,260	3,740	8,000
Meetings & Travel	0	100	10	90	100
Office Supplies	92	200	0	200	200
Penalties	80,000	0	0	0	0
Postage	8,695	8,050	8,032	18	8,050
Printing & Advertising	1,996	2,200	2,104	96	2,200
Publications	0	8,000	0	8,000	8,000
Software Upgrade	0	14,625	0	14,625	14,625
Supplies & Materials	38	275	274	1	275
Training	33	0	0	0	0
Utilities	236,584	226,600	229,945	(3,345)	226,600
Water Quality Control Board Fees	19,608	35,000	0	35,000	100,000
<b>Subtotal - Supplies/Materials</b>	<b>358,630</b>	<b>309,335</b>	<b>299,665</b>	<b>9,670</b>	<b>368,475</b>
<b><u>SERVICES</u></b>					
Biosolids Disposal	88,029	83,730	85,694	(1,964)	83,730
Contract Services	86,439	89,700	53,393	36,307	92,700
Effluent Disposal Repair & Replace	0	50,000	350	49,650	50,000
Equipment Replacement Charge	62,168	69,214	0	69,214	70,598
Groundwater Well Testing	7,134	10,000	4,494	5,506	10,000
Insurance	0	140,488	182,378	(41,890)	196,425
Legal Services	0	0	14,429	(14,429)	0
Plant Contract	1,342,740	1,402,440	1,446,870	(44,430)	1,415,760
Plant Mitigation	17,374	18,000	0	18,000	18,000
Spill Prevention & Control Plan	0	4,000	0	4,000	4,000
Water Softener Buy Back Program	2,500	2,000	0	2,000	0
<b>Subtotal - Services</b>	<b>1,606,384</b>	<b>1,869,572</b>	<b>1,787,608</b>	<b>81,964</b>	<b>1,941,213</b>
<b><u>CAPITAL OUTLAY</u></b>					
Treatment Plant Improvements	0	10,000	0	10,000	113,000
Collection System Repairs	0	0	0	0	65,000
<b>Subtotal - Capital Outlay</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>178,000</b>

## SEWER FUND (CONT'D)

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>VARIANCE</b>	<b>BUDGET</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>
<b><i>DEBT SERVICE</i></b>					
2007 Bond Principal	0	670,000	670,000	0	670,000
2007 Bond Interest	2,741,629	2,767,757	2,767,757	0	2,767,757
Administration Charges	0	2,350	600	1,750	2,350
Trustee Charges	2,225	2,500	2,190	310	2,500
<b>Subtotal - Debt Service</b>	<b>\$2,743,854</b>	<b>\$3,442,607</b>	<b>\$3,440,547</b>	<b>\$2,060</b>	<b>\$3,442,607</b>
<b><i>TRANSFERS OUT</i></b>					
To General Fund	\$475,344	\$162,456	\$162,456	\$0	\$92,490
To State Treatment Plant Loan	0	4,697	4,697	0	94,697
<b>Subtotal - Transfers</b>	<b>475,344</b>	<b>167,153</b>	<b>167,153</b>	<b>0</b>	<b>187,187</b>
<b>Total Expenditures</b>	<b>5,351,973</b>	<b>6,088,450</b>	<b>5,888,020</b>	<b>200,430</b>	<b>6,274,770</b>
<b>Revenues Less Expenditures</b>	<b>\$1,238,606</b>	<b>\$713,920</b>	<b>\$1,190,558</b>	<b>\$476,638</b>	<b>\$261,008</b>

## 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. Operation of the water system involves pumping, water treatment, and pipeline maintenance. The fund is self-supporting from user fees and other related revenue.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$6,785	\$0	\$8,245	\$8,245	\$0
Service Charges	3,281,233	3,042,774	3,246,922	204,148	3,609,304
Late Payment Fee/Interest	23,612	30,000	8,400	(21,600)	30,000
Hydrant Permits	1,000	0	1,200	1,200	0
Meter Installation	25,265	20,000	60	(19,940)	20,000
Misc Revenue	45,601	11,000	26,004	15,004	11,000
Reconnection Fee	0	3,100	0	(3,100)	3,100
Set Up Fee	8,409	9,720	8,400	(1,320)	9,720
Developer Reimbursement	25,000	0	0	0	0
Workers Comp Reimbursement	13,922	0	0	0	0
Transfer In - Water DIF	85,000	0	0	0	0
<b>Total Revenues</b>	<b>3,515,827</b>	<b>3,116,594</b>	<b>3,299,231</b>	<b>182,637</b>	<b>3,683,124</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	327,664	414,799	332,402	82,397	469,417
Part-Time Salaries	15,974	5,366	29,982	(24,616)	21,688
Overtime	95	0	93	(93)	5,000
Education Pay	9,318	10,734	8,348	2,386	10,734
Standby Pay	6,787	7,094	7,284	(190)	12,094
Retirement/PERS	60,507	83,788	59,873	23,915	77,440
FICA/Medicare	29,780	36,406	32,021	4,385	44,196
Workers' Compensation	19,259	45,642	14,955	30,687	18,152
Unemployment Insurance	2,732	3,427	2,913	514	9,887
Cafeteria Plan	58,392	36,841	57,148	(20,307)	62,203
Medical Insurance	3,311	43,186	7,576	35,610	42,453
Dental Insurance	3,950	4,725	3,763	962	3,281
Vision Insurance	522	672	510	162	476
Life Insurance/LTD	1,752	2,387	1,787	600	5,523
Mileage Reimbursement	204	2,256	1,215	1,041	2,256
Uniforms/Boots	2,513	3,250	3,164	86	3,250
Deferred Compensation	0	0	708	(708)	0
<b>Subtotal - Personnel</b>	<b>\$542,760</b>	<b>\$700,573</b>	<b>\$563,742</b>	<b>\$136,831</b>	<b>\$788,050</b>

## WATER (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>SUPPLIES AND MATERIALS</u></b>					
Chemicals	\$19,596	\$20,000	\$22,012	(\$2,012)	\$25,000
Communications	7,976	12,950	7,811	5,139	12,950
Computers (Non-Capital)	0	4,000	2,072	1,928	4,000
Credit Card Expense	4,917	5,000	11,371	(6,371)	0
Dues & Subscriptions	1,500	11,000	0	11,000	11,000
Fuel	0	0	0	0	20,000
Furniture & Equipment	2,207	8,000	4,260	3,740	8,000
Office Supplies	168	250	0	250	250
Operating Supplies	14,100	13,800	14,570	(770)	13,800
Permits & Fees	290,980	308,200	189,695	118,505	311,300
Postage	8,832	7,600	4,926	2,674	7,600
Printing & Advertising	1,968	1,800	1,300	500	1,800
Small Tools	4,584	6,010	4,372	1,638	6,010
Training	3,447	3,620	1,450	2,170	3,620
Utilities	130,852	116,200	156,405	(40,205)	117,979
<b>Subtotal - Supplies/Materials</b>	<b>491,127</b>	<b>518,430</b>	<b>420,244</b>	<b>98,186</b>	<b>543,309</b>
<b><u>SERVICES</u></b>					
Annual Water Report	1,145	3,500	3,500	0	3,500
CFD #1 Tax	1,259	1,290	1,236	54	1,290
Contract Services	41,846	4,420	2,450	1,970	4,420
Equipment Maintenance	113,232	165,460	143,148	22,312	190,260
GIS Data Base Mapping	0	0	0	0	3,000
Insurance	0	97,184	126,162	(28,978)	135,879
Laboratory Work	10,584	15,000	0	15,000	20,000
Reservoir #3 Painting	0	14,625	0	14,625	14,625
Underground Alert	296	500	0	500	500
Water Pavement Patch	23,408	20,000	19,989	11	20,000
<b>Subtotal - Services</b>	<b>191,770</b>	<b>321,979</b>	<b>296,485</b>	<b>25,494</b>	<b>393,474</b>
<b><u>CAPITAL OUTLAY</u></b>					
Fire Hydrants Replacement	116	7,500	5,887	1,613	7,500
Radio Water Meters Replacement	35,796	40,000	23,843	16,157	40,000
Water Valves Replacement	0	7,500	72	7,428	7,500
<b>Subtotal - Capital Outlay</b>	<b>35,912</b>	<b>55,000</b>	<b>29,802</b>	<b>25,198</b>	<b>55,000</b>
<b><u>DEBT SERVICE</u></b>					
2010 Bond Principal	0	250,000	250,000	0	250,000
2010 Bond Interest	323,259	317,825	317,825	0	317,825
Administration Fees	1,750	600	600	0	600
Trustee Fees	1,978	2,518	1,978	540	2,518
<b>Subtotal - Debt Service</b>	<b>\$326,987</b>	<b>\$570,943</b>	<b>\$570,403</b>	<b>\$540</b>	<b>\$570,943</b>

## WATER (CONT'D)

	<u>ACTUAL</u> 2012-13	<u>BUDGET</u> 2013-14	<u>ESTIMATE</u> 2013-14	<u>VARIANCE</u> 2013-14	<u>BUDGET</u> 2014-15
<b><u>TRANSFERS OUT</u></b>					
To General Fund	\$350,172	\$122,350	\$122,350	\$0	\$82,048
To Water Replacement Fund	255,100	100,000	100,000	0	500,000
<b>Subtotal - Transfers</b>	<b>605,272</b>	<b>222,350</b>	<b>222,350</b>	<b>0</b>	<b>582,048</b>
<b>Total Expenditures</b>	<b>2,193,828</b>	<b>2,389,275</b>	<b>2,103,026</b>	<b>286,249</b>	<b>2,932,824</b>
<b>Revenues Less Expenditures</b>	<b>\$1,321,999</b>	<b>\$727,319</b>	<b>\$1,196,205</b>	<b>\$468,886</b>	<b>\$750,300</b>

## 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 rebuilt by the Agency after the 1994 Earthquake. It is the only movie theater in town and was closed in April 2011 when the City's redevelopment agency was dissolved in accordance with state legislation and subsequent court action.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Rentals	\$5,666	\$4,980	\$5,305	\$325	\$4,980
<b>Total Revenues</b>	<b>5,666</b>	<b>4,980</b>	<b>5,305</b>	<b>325</b>	<b>4,980</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	586	608	627	(19)	625
Overtime	78	0	0	0	0
Retirement	104	124	123	1	624
FICA-Social Security	44	50	54	(4)	59
Worker's Compensation	2	32	16	16	19
Unemployment Insurance	0	5	6	(1)	13
Cafeteria Plan	48	24	69	(45)	81
Medical Insurance	60	39	33	6	61
Dental Insurance	0	7	6	1	4
Vision Insurance	0	1	1	0	1
Life Insurance /ltd	0	3	2	1	7
Mileage Reimbursement	12	18	17	1	0
<b>Subtotal - Personnel</b>	<b>934</b>	<b>911</b>	<b>954</b>	<b>(43)</b>	<b>1,494</b>
<b><u>SUPPLIES AND MATERIALS</u></b>					
Communications	389	400	182	(218)	400
Fees & Permits	765	780	613	(167)	780
Insurance	0	15,796	20,509	4,713	22,085
Supplies & Materials	10	0	0	0	0
Utilities	6,075	5,450	1,999	(3,451)	5,533
<b>Subtotal - Supplies/Materials</b>	<b>7,239</b>	<b>22,426</b>	<b>23,303</b>	<b>877</b>	<b>28,798</b>
<b><u>SERVICES</u></b>					
Fire Extinguisher Service	0	75	90	15	75
Building Maintenance	0	200	95	(105)	200
Security System	300	300	300	0	300
<b>Subtotal - Services</b>	<b>300</b>	<b>575</b>	<b>485</b>	<b>(90)</b>	<b>575</b>
<b>Total Expenditures</b>	<b>8,473</b>	<b>23,912</b>	<b>24,742</b>	<b>744</b>	<b>30,867</b>
<b>Revenues Less Expenditures</b>	<b>(\$2,807)</b>	<b>(\$18,932)</b>	<b>(\$19,437)</b>	<b>(\$419)</b>	<b>(\$25,887)</b>

# **CAPITAL PROJECT FUNDS**

## TWO RIVERS PARK IMPROVEMENTS FUND

Second phase development to include sports field and tot lot improvements. First Phase improvements were completed in FY 2012-13

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
From CDBG Funds	\$320,868	\$0	\$0	\$0	\$0
From Parkland DIF	32,088	0	0	0	62,839
<b>Total Revenues</b>	<b>352,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,839</b>
<b><u>EXPENDITURES</u></b>					
Capital Outlay	353,516	0	412	(412)	62,839
<b>Total Expenditures</b>	<b>353,516</b>	<b>0</b>	<b>412</b>	<b>(412)</b>	<b>62,839</b>
<b>Revenues Less Expenditures</b>	<b>(\$560)</b>	<b>\$0</b>	<b>(\$412)</b>	<b>(\$412)</b>	<b>\$0</b>

## STREET IMPROVEMENTS FUND

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 2014-15 funds will be utilized for projects to be approved by the City Council after identification of the highest priority projects following inspection and testing.

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>VARIANCE</b>	<b>BUDGET</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>
<b><u>REVENUES</u></b>					
Developer Donation	\$21,957	\$0	\$0	\$0	\$0
Federal Stimulus Grant	40,891	0	0	0	0
Federal STP Grant	0	267,410	0	(267,410)	0
State Prop 1A Grant	0	120,000	0	(120,000)	0
Transportation Development Act	0	0	0	0	432,010
<b>Total Revenues</b>	<b>62,848</b>	<b>387,410</b>	<b>0</b>	<b>(387,410)</b>	<b>432,010</b>
<b><u>EXPENDITURES</u></b>					
Capital Outlay	38,273	387,410	30,318	357,092	432,010
<b>Total Expenditures</b>	<b>38,273</b>	<b>387,410</b>	<b>30,318</b>	<b>357,092</b>	<b>432,010</b>
<b>Revenues Less Expenditures</b>	<b>\$24,575</b>	<b>\$0</b>	<b>(\$30,318)</b>	<b>(\$30,318)</b>	<b>\$0</b>

## FIRE STATION/PUBLIC WORKS YARD IMPROVEMENTS FUND

Phase II of three phases of improvements to the City's corporation yard, including repaving and other exterior improvements, and building refurbishment activities. 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.

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>VARIANCE</b>	<b>BUDGET</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>
<b><u>REVENUES</u></b>					
Homeland Security Grant	\$0	\$35,000	\$35,000	\$0	\$0
Capital Improvement Funds	0	130,247	0	(130,247)	125,000
<b>Total Revenues</b>	<b>0</b>	<b>165,247</b>	<b>35,000</b>	<b>(130,247)</b>	<b>125,000</b>
<b><u>EXPENDITURES</u></b>					
Capital Outlay	0	0	0	0	125,000
Capital Equipment	0	165,247	128,074	37,173	0
<b>Total Expenditures</b>	<b>0</b>	<b>165,247</b>	<b>128,074</b>	<b>37,173</b>	<b>125,000</b>
<b>Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$93,074)</b>	<b>(\$93,074)</b>	<b>\$0</b>

# **RESERVE FUNDS**

## WATER REPLACEMENT FUND

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

	<u>ACTUAL</u> 2012-13	<u>BUDGET</u> 2013-14	<u>ESTIMATE</u> 2013-14	<u>VARIANCE</u> 2013-14	<u>BUDGET</u> 2014-15
<b><u>REVENUES</u></b>					
From Water Fund	\$255,100	\$100,000	\$100,000	\$0	\$500,000
<b>Total Revenues</b>	<b>255,100</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>500,000</b>
<b><u>EXPENDITURES</u></b>					
	0	0	0	0	0
<b>Revenues Less Expenditures</b>	<b>255,100</b>	<b>100,000</b>	<b>100,000</b>	<b>\$0</b>	<b>\$500,000</b>

## 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> 2012-13	<u>BUDGET</u> 2013-14	<u>ESTIMATE</u> 2013-14	<u>VARIANCE</u> 2013-14	<u>BUDGET</u> 2014-15
<b><u>REVENUES</u></b>					
Interest Income	\$7,358	\$8,000	\$4,333	(\$3,667)	\$0
<b>Total Revenues</b>	<b>7,358</b>	<b>8,000</b>	<b>4,333</b>	<b>(3,667)</b>	<b>0</b>
<b><u>EXPENDITURES (TRANSFER)</u></b>					
To Sewer Fund	1,000,000	1,000,000	1,000,000	0	500,000
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>500,000</b>
<b>Revenues Less Expenditures</b>	<b>(\$992,642)</b>	<b>(\$992,000)</b>	<b>(\$995,667)</b>	<b>(\$3,667)</b>	<b>(\$500,000)</b>

**SPECIAL  
ASSESSMENT  
FUNDS**

## COMMUNITY FACILITIES DISTRICT NO. 1 FUND

On June 28, 1990 the City Council adopted Resolution 90-1586 on June 28, 1990 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 facilities, such as sewer, drainage and water facilities. The District is bounded by Sespe Creek, Third Street, Goodenough Road, and "A" Street.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$287	\$400	\$400	\$0	\$400
Special Taxes	199,603	199,375	200,920	1,545	199,375
Penalties	3,289	0	0	0	0
<b>Total Revenues</b>	<b>203,179</b>	<b>199,775</b>	<b>201,320</b>	<b>1,545</b>	<b>199,775</b>
<b><u>EXPENDITURES</u></b>					
<b><u>DEBT SERVICE</u></b>					
Principal Payment	85,000	90,000	90,000	0	90,000
Interest Payment	102,866	98,973	98,973	0	95,000
Trustee Charges	2,750	2,750	2,750	0	2,750
Other Administrative Charges	7,892	8,200	7,773	427	8,460
<b>Subtotal - Services</b>	<b>198,508</b>	<b>199,923</b>	<b>199,496</b>	<b>427</b>	<b>196,210</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	6,060	6,060	6,060	0	6,060
<b>Subtotal - Transfers</b>	<b>6,060</b>	<b>6,060</b>	<b>6,060</b>	<b>0</b>	<b>6,060</b>
<b>Total Expenditures</b>	<b>204,568</b>	<b>205,983</b>	<b>205,556</b>	<b>427</b>	<b>202,270</b>
<b>Revenues Less Expenditures</b>	<b>(\$1,389)</b>	<b>(\$6,208)</b>	<b>(\$4,236)</b>	<b>\$1,972</b>	<b>(\$2,495)</b>

## 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 facilities, such as sewer, drainage and water facilities. The District consists of 18 gross acres located on the southeast corner of Highway 126 and Highway 23.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$98	\$0	\$73	\$73	\$0
Special Taxes	74,724	76,315	78,195	1,880	76,315
<b>Total Revenues</b>	<b>74,822</b>	<b>76,315</b>	<b>78,268</b>	<b>1,953</b>	<b>76,315</b>
<b><u>EXPENDITURES</u></b>					
<b><u>DEBT SERVICE</u></b>					
Principal Payment	35,000	40,000	40,000	0	45,000
Interest Payment	25,334	23,815	23,815	0	22,500
Trustee Charges	1,325	1,325	1,375	(50)	1,325
Other Administrative Charges	7,324	8,000	7,654	346	10,360
<b>Subtotal - Services</b>	<b>68,983</b>	<b>73,140</b>	<b>72,844</b>	<b>296</b>	<b>79,185</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	3,188	3,188	3,188	0	3,188
<b>Subtotal - Transfers</b>	<b>3,188</b>	<b>3,188</b>	<b>3,188</b>	<b>0</b>	<b>3,188</b>
<b>Total Expenditures</b>	<b>72,171</b>	<b>76,328</b>	<b>76,032</b>	<b>296</b>	<b>82,373</b>
<b>Revenues Less Expenditures</b>	<b>\$2,651</b>	<b>(\$13)</b>	<b>\$2,236</b>	<b>\$2,249</b>	<b>(\$6,058)</b>

## 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 facilities, such as sewer, drainage and water facilities. The District is generally bounded by River Street, Orient Street, Burlington Street, and Reading Street.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$794	\$2,024	\$502	(\$1,522)	\$2,024
Special Taxes	180,600	212,700	183,250	(29,450)	182,500
<b>Total Revenues</b>	<b>181,394</b>	<b>214,724</b>	<b>183,752</b>	<b>(30,972)</b>	<b>184,524</b>
<b><u>EXPENDITURES</u></b>					
<b><u>DEBT SERVICE</u></b>					
Principal Payment	20,000	25,000	25,000	0	30,000
Interest Payment	143,754	142,663	142,663	0	142,000
Trustee Charges	1,660	1,660	1,660	0	1,660
Administrative Charges	7,534	9,000	7,480	1,520	8,360
<b>Subtotal - Services</b>	<b>172,948</b>	<b>178,323</b>	<b>176,803</b>	<b>1,520</b>	<b>182,020</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	6,164	6,164	6,164	0	6,164
<b>Subtotal - Transfers</b>	<b>6,164</b>	<b>6,164</b>	<b>6,164</b>	<b>0</b>	<b>6,164</b>
<b>Total Expenditures</b>	<b>179,112</b>	<b>184,487</b>	<b>182,967</b>	<b>1,520</b>	<b>188,184</b>
<b>Revenues Less Expenditures</b>	<b>\$2,282</b>	<b>\$30,237</b>	<b>\$785</b>	<b>(\$29,452)</b>	<b>(\$3,660)</b>

## 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$1,588	\$0	\$623	\$623	\$0
Special Taxes	232,508	200,254	229,039	28,785	233,500
Penalties	655	0	0	0	0
<b>Total Revenues</b>	<b>234,751</b>	<b>200,254</b>	<b>229,662</b>	<b>29,408</b>	<b>233,500</b>
<b><u>EXPENDITURES</u></b>					
<b><u>DEBT SERVICE</u></b>					
Special Taxes Reimbursement	784,000	0	0	0	0
Consultant Services	4,477	10,000	0	10,000	10,000
Other Administrative Charges	4,642	4,449	4,766	(317)	4,696
<b>Subtotal - Services</b>	<b>793,119</b>	<b>14,449</b>	<b>4,766</b>	<b>9,683</b>	<b>14,696</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	6,060	6,060	6,060	0	6,060
<b>Subtotal - Transfers</b>	<b>6,060</b>	<b>6,060</b>	<b>6,060</b>	<b>0</b>	<b>6,060</b>
<b>Total Expenditures</b>	<b>799,179</b>	<b>20,509</b>	<b>10,826</b>	<b>9,683</b>	<b>20,756</b>
<b>Revenues Less Expenditures</b>	<b>(\$564,428)</b>	<b>\$179,745</b>	<b>\$218,836</b>	<b>\$19,725</b>	<b>\$212,744</b>

## 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income	\$306	\$0	\$229	\$229	\$0
Special Taxes	0	212,640	212,640	0	212,640
<b>Total Revenues</b>	<b>306</b>	<b>212,640</b>	<b>212,869</b>	<b>229</b>	<b>212,640</b>
<b><u>EXPENDITURES</u></b>					
Administrative Charges	4,461	4,200	1,190	3,010	4,460
<b>Subtotal - Services</b>	<b>4,461</b>	<b>4,200</b>	<b>1,190</b>	<b>3,010</b>	<b>4,460</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	6,060	6,060	6,060	0	6,060
To Sewer Fund	0	202,691	202,691	0	202,880
<b>Subtotal - Transfers</b>	<b>6,060</b>	<b>208,751</b>	<b>208,751</b>	<b>0</b>	<b>208,940</b>
<b>Total Expenditures</b>	<b>10,521</b>	<b>212,951</b>	<b>209,941</b>	<b>3,010</b>	<b>213,400</b>
<b>Revenues Less Expenditures</b>	<b>(\$10,215)</b>	<b>(\$311)</b>	<b>\$2,928</b>	<b>\$3,239</b>	<b>(\$760)</b>

# **DEBT SERVICE FUNDS**

## WASTEWATER TREATMENT PLANT LOAN FUND

In 1993, under provisions of the Federal Clean Water Act and State law, the State Water Board agreed to loan the City \$1,877,385 toward a wastewater treatment plant expansion project. 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 accrued interest through October 31, 1995 and the State matching share of \$312,904.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
From Sewer Fund	\$0	\$4,697	\$4,697	\$0	\$94,697
From Sewer DIF Fund	89,248	89,248	89,248	0	0
<b>Total Revenues</b>	<b>89,248</b>	<b>93,945</b>	<b>93,945</b>	<b>0</b>	<b>94,697</b>
<b><u>EXPENDITURES</u></b>					
<b><u>DEBT SERVICE</u></b>					
Principal	89,248	93,945	93,945	0	93,945
<b>Total Expenditures</b>	<b>89,248</b>	<b>93,945</b>	<b>93,945</b>	<b>0</b>	<b>93,945</b>
<b>Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$752</b>

## 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 2015-16, and the lease will conclude in FY 2022-23, at which time the City will receive clear title to the vehicle.

	<u>ACTUAL</u> <u>2012-13</u>	<u>BUDGET</u> <u>2013-14</u>	<u>ESTIMATE</u> <u>2013-14</u>	<u>VARIANCE</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>
<b><u>REVENUES</u></b>					
From General Fund	\$96,864	\$96,865	\$96,865	\$0	\$96,865
<b>Total Revenues</b>	<b>96,864</b>	<b>96,865</b>	<b>96,865</b>	<b>0</b>	<b>96,865</b>
<b><u>DEBT SERVICE</u></b>					
Principal Payment 2006 Engine	80,719	84,397	84,397	0	84,397
Interest Payment - 2006 Engine	16,145	12,468	12,468	0	12,468
<b>Total Expenditures</b>	<b>96,864</b>	<b>96,865</b>	<b>96,865</b>	<b>0</b>	<b>96,865</b>
<b>Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**SUCCESSOR  
REDEVELOPMENT  
AGENCY  
FUNDS**

## HOUSING SUCCESSOR AGENCY

Subsequent to dissolution of the Fillmore Redevelopment Agency on February 1, 2012, the City elected to become the successor agency for low/moderate income housing needs. The greatly reduced program is now funded with program income generated from outstanding loans. The City also monitors deed restrictions for affordable units that were purchased in part with redevelopment funds.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Interest on Loans	\$11,882	\$8,500	\$515	(\$7,985)	\$8,500
Loan Proceeds	8,951	6,000	0	(6,000)	6,000
SERAF Reimbursement	0	83,000	0	(83,000)	0
<b>Total Revenues</b>	<b>20,833</b>	<b>97,500</b>	<b>515</b>	<b>(96,985)</b>	<b>14,500</b>
<b><u>EXPENDITURES</u></b>					
<b><u>SERVICES</u></b>					
Contract Services	(117)	100	0	100	1,000
Legal Services	828	1,200	0	1,200	1,200
To Ventura County	1,375,170	0	0	0	0
<b>Subtotal - Services</b>	<b>1,375,881</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>2,200</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	0	0	0	0	1,200
<b>Subtotal - Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>
<b>Total Expenditures</b>	<b>1,375,881</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>3,400</b>
<b>Revenues Less Expenditures</b>	<b>(\$1,355,048)</b>	<b>\$96,200</b>	<b>\$515</b>	<b>(\$95,685)</b>	<b>\$11,100</b>

## 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 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.

	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>ESTIMATE 2013-14</b>	<b>VARIANCE 2013-14</b>	<b>BUDGET 2014-15</b>
<b><u>REVENUES</u></b>					
Property Tax Trust	\$3,994,192	\$4,323,853	\$4,082,345	(\$241,508)	\$4,270,448
Interest	15,063	8,297	3,320	(4,977)	11,400
Rental Income HVTB	1,800	1,800	1,950	150	2,000
Rental Income Fillmore-West	26,102	23,910	26,497	2,587	30,000
Rental Income Track Lease	9,668	9,668	9,668	0	11,200
Rental Income Passengers	7,103	7,000	5,598	(1,402)	1,000
<b>Total Revenues</b>	<b>4,053,928</b>	<b>4,374,528</b>	<b>4,129,378</b>	<b>(245,150)</b>	<b>4,326,048</b>
<b><u>EXPENDITURES</u></b>					
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	81,673	108,691	76,263	32,428	116,113
Part-Time Salaries	20,185	0	28,087	(28,087)	27,923
Overtime	31	0	18	(18)	0
Retirement/PERS	12,855	22,513	8,364	14,149	10,155
FICA/Medicare	5,543	9,535	7,583	1,952	11,658
Workers' Compensation	1,805	5,789	2,572	3,217	4,243
Unemployment Insurance	624	851	679	172	2,566
Cafeteria Plan	2,752	3,458	4,637	(1,179)	10,110
Medical Insurance	2,426	7,147	1,756	5,391	6,792
Dental Insurance	322	746	446	300	565
Vision Insurance	40	106	60	46	81
Life Insurance/LTD	251	725	479	246	845
Mileage Reimbursement	372	1,728	1,957	(229)	1,728
<b>Subtotal - Personnel</b>	<b>128,879</b>	<b>161,289</b>	<b>132,901</b>	<b>28,388</b>	<b>192,780</b>
<b><u>SUPPLIES &amp; MATERIALS</u></b>					
Insurance	0	1,293	658	635	1,400
Dues & Subscriptions	0	3,650	3,650	0	0
Meetings & Travel	0	2,500	2,500	0	0
Printing/Advertising	0	1,000	1,000	0	0
Office Supplies	0	1,000	260	740	0
Leases	10,380	10,116	2,417	7,699	10,400
Utilities	3,144	2,500	2,500	0	4,200
<b>Subtotal - Supplies/Materials</b>	<b>\$13,524</b>	<b>\$22,059</b>	<b>\$12,985</b>	<b>\$9,074</b>	<b>\$16,000</b>

## SUCCESSOR REDEVELOPMENT AGENCY OPERATING FUND (CONT'D)

	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	VARIANCE 2013-14	BUDGET 2014-15
<b><u>SERVICES</u></b>					
Contract Services	\$30,206	\$70,250	\$21,600	\$48,650	\$5,200
Audit	17,380	4,000	3,173	827	4,000
Legal Services	13,696	40,000	2,847	37,153	10,000
<b>Subtotal - Services</b>	<b>61,282</b>	<b>114,250</b>	<b>27,620</b>	<b>86,630</b>	<b>19,200</b>
<b><u>TRANSFERS OUT</u></b>					
To General Fund	15,272	81,923	15,272	66,651	50,500
To SRDA Debt Service Fund	3,834,971	3,941,611	3,941,611	0	4,047,568
<b>Subtotal - Transfers</b>	<b>3,850,243</b>	<b>4,023,534</b>	<b>3,956,883</b>	<b>66,651</b>	<b>4,098,068</b>
<b>Total Expenditures</b>	<b>4,053,928</b>	<b>4,321,132</b>	<b>4,130,389</b>	<b>190,743</b>	<b>4,326,048</b>
<b>Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$53,396</b>	<b>(\$1,011)</b>	<b>\$277,373</b>	<b>\$0</b>

## 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.

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>VARIANCE</b>	<b>BUDGET</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>
<b><u>REVENUES</u></b>					
Interest Income - Fiscal Agent	\$206	\$170	\$170	\$0	\$0
From Operations Fund	3,834,971	3,941,611	3,941,611	0	4,047,568
<b>Total Revenues</b>	<b>3,835,177</b>	<b>3,941,781</b>	<b>3,941,781</b>	<b>0</b>	<b>4,047,568</b>
<b><u>DEBT SERVICE</u></b>					
Interest Payment - 2005 Bonds	948,488	947,288	947,288	0	949,663
Principal Payment - 2005 Bonds	360,000	375,000	375,000	0	395,000
Administration Charges - 2005 Bonds	1,750	1,750	1,750	0	1,750
Fiscal Agent Charges - 2005 Bonds	1,978	1,978	1,978	0	2,190
Interest Payment - 2006 Bonds	1,956,185	1,929,025	1,929,025	0	1,895,025
Principal Payment - 2006 Bonds	560,000	680,000	680,000	0	800,000
Administration Charges - 2006 Bonds	2,190	2,190	2,190	0	1,750
Fiscal Agent Charges - 2006 Bonds	2,190	2,190	2,190	0	2,190
Fiscal Agent Charges - 2006 Notes	2,190	2,190	2,190	0	0
<b>Total - Debt Service</b>	<b>3,834,971</b>	<b>3,941,611</b>	<b>3,941,611</b>	<b>0</b>	<b>4,047,568</b>
<b>Revenues Less Debt Service</b>	<b>\$206</b>	<b>\$170</b>	<b>\$170</b>	<b>\$0</b>	<b>\$0</b>

# **SUPPLEMENTAL INFORMATION**

**CITY COUNCIL  
RESOLUTION NO. 14-3429**

**A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF FILLMORE ADOPTING THE FY 2014-15  
RECOMMENDED BUDGET AND ADOPTING  
BUDGET MANAGEMENT GUIDELINES FOR FY  
2014-15**

WHEREAS, the City Manager has submitted the 2014-15 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 2014-15 Recommended Budget; 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 2014-15 Recommended Budget, as revised by the City Council, is hereby approved (Approved Budget).

SECTION 2. The FY 2014-15 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 10<sup>th</sup> day of June 2014.

  
Manuel Minjares, Mayor

**APPROVED AS TO FORM:**

  
TIFFANY ISRAEL, City Attorney



## Exhibit 1

# BUDGET MANAGEMENT GUIDELINES

### SECTION 1. SCOPE

These guidelines define the authority and responsibilities of the City Council and City Manager in implementing the FY 2014-15 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 2014-15 fiscal year.
- 2.2 "Approved Budget" is defined as the budget adopted by the City Council in June 2014 for FY 2014-15, 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, objectives, 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 2013-14, to adjust FY 2014-15 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 is suspended in FY 2014-15. 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, 2014, 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, 2014 are hereby continued.

## **SECTION 9. CAPITAL IMPROVEMENTS**

- 9.1 All multi-year capital improvement projects not completed as of June 30, 2014 shall be continued in the 2014-15 fiscal year. The FY 2015 Capital Improvement Budget is hereby adopted as summarized in Tab K, Capital Improvements.
- 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, 2014 shall be continued in the 2014-15 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, 2014. 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.

## **BUDGET FORMULATION AND ADOPTION**

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.

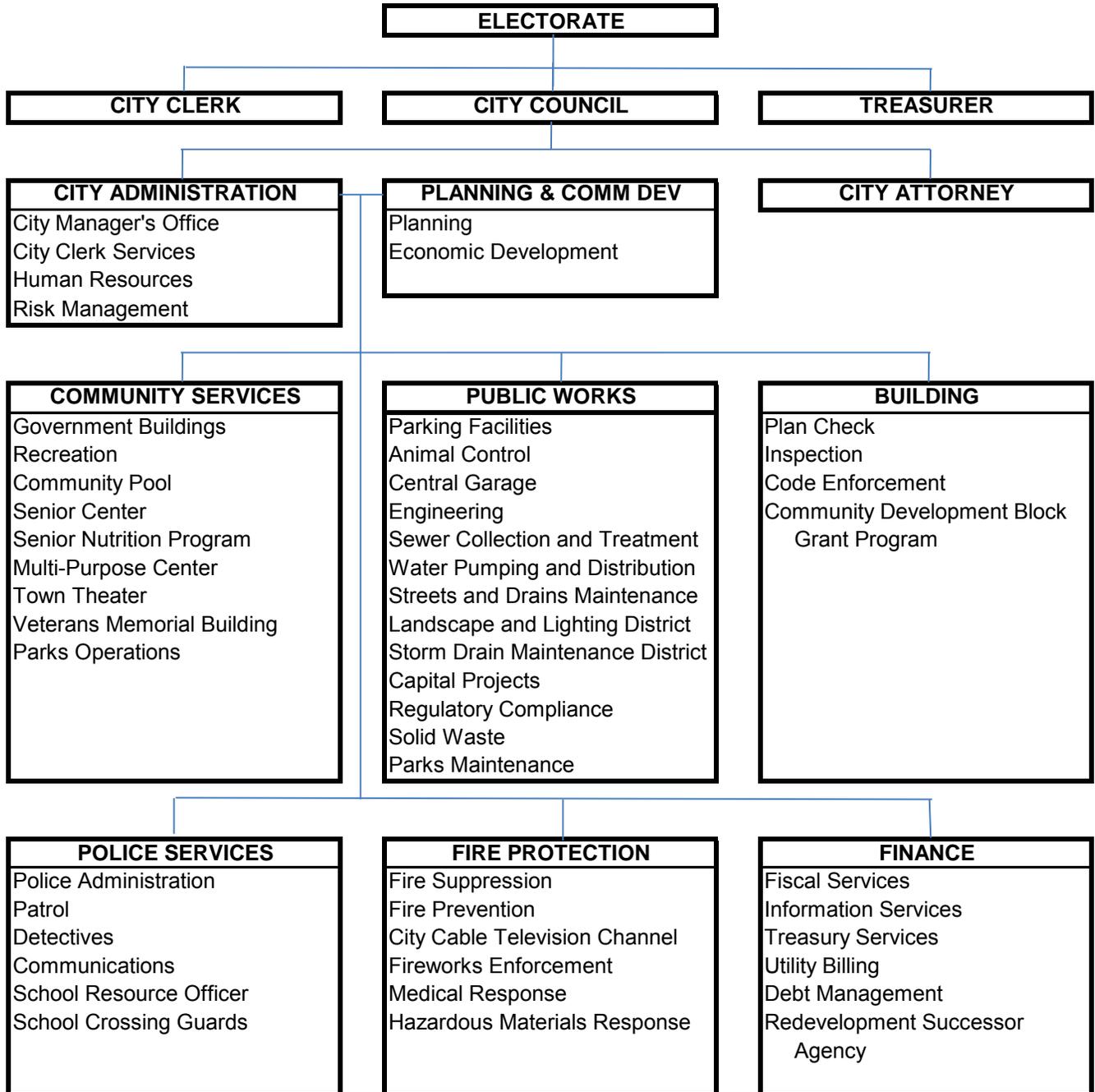
The City's fiscal year runs from July 1 to June 30. In February, the City Council adopts budget development guidelines that provide overall direction for development of the budget. Subsequent to the City Council's action in February, the Finance department issues budget development instructions to all 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 approves 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 the last scheduled meeting in May, or at special meeting called for the last week of May. 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.

# CITY OF FILLMORE FY 2014-15 ORGANIZATION CHART



## **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 15,339, 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.

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)**  
**DEMOGRAPHICS**

Population (January 1, 2014)

City Residents	15,339
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Population Distribution By Age \*

Under 5 years	8.50%
05 to 09 years	8.40%
10 to 14 years	8.20%
15 to 19 years	8.70%
20 to 24 years	6.90%
25 to 34 years	13.80%
35 to 44 years	13.70%
45 to 54 years	12.40%
55 to 59 years	5.00%
60 to 64 years	4.00%
65 to 74 years	5.50%
75 to 84 years	3.40%
85 years and older	1.50%

Population Distribution By Ethnicity \*

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

Housing Characteristics \*

Single Family Units	32,684	77.68%
1-4 Unit Structures	1,869	4.44%
5 or More Unit Structures	6,648	15.80%
Mobile Homes	874	2.08%
Total	42,075	100.00%

\* SOURCE: 2010 U.S. Census

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

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

**STATISTICAL INFORMATION**

Physical Size

Incorporated Area 3.4 square miles

Streets & Lights  
Fiscal Year 2013-14

Miles of Paved Streets	44
Number of Street Lights	817

Building Permits Issued  
Fiscal Year 2013-14

Number of Permits 266

Business Tax  
Fiscal Year 2013-14

Active Permits 1,167

Sanitation Services  
(Wastewater Collection & Treatment)  
Fiscal Year 2013-14

Customer Accounts	3,443
Sewer Lines	37.0 MGD
Treatment Plant Capacity	1.8 MGD
Average Daily Treatment Plant Flows	0.9 MGD

**CITY PROFILE (CONT'D)**  
**STATISTICAL INFORMATION (CONT'D)**

Water Services  
(Retail Sale of Water)  
Fiscal Year 2013-14

Customer Accounts	3,743
Potable Water Delivered to Customer Accounts	740 MG
Recycled Water Delivered to Customer Accounts	91 MG

**ASSESSED VALUATION AND DEBT**

Assessed Valuation  
Tax Roll Year 2014-15

Total Assessed Valuation	\$980,370,457
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Balance of Long-Term Debt  
Fiscal Year 2013-14

General Obligation Bonded Indebtedness	\$0
Capital Leases Payable (Fire Engines)	639,314
State Water Loan (Sanitation Plant)	89,284
Other Post Employment Benefits	800,228
Accrued Employee Benefits	94,165
2007 Wastewater Revenue Bonds	55,395,000
2010 Refunded Water System Revenue Bonds	6,980,000
2005 Series A Revenue Bonds [1]	16,103,605
2006 Series A Tax Allocation Bonds [1]	57,007,586
Total	\$137,109,182

[1] Successor Redevelopment Agency Debt

**CITY PROFILE (CONT'D)**  
**COMPARISON TO NEARBY SIMILAR SIZE CITIES**

<u>City</u>	<u>Population</u>	<u>All Auth Positions</u>	<u>General Fund Budgeted Expenditures</u>
Santa Paula [1]	29,979	102	\$12,825,830
Point Hueneme [1]	22,399	137	16,785,508
Ojai [1] [2]	7,581	32	8,237,160
<i>Fillmore</i> [2]	15,339	38	6,577,439

[1] Fire protection provided by Ventura County

[2] Excludes contracted law enforcement positions

## **COST ALLOCATION PLAN**

The Cost Allocation Plan was developed in order to identify the total program costs of providing municipal services to the residents 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 activities 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. Therefore, most organizations budget and account for direct and indirect costs separately. In order to accurately reflect the total cost of providing a service or product, some method of identifying and allocating indirect costs to specific programs and their attendant funds must be developed. The purpose of a Fillmore's Cost Allocation Plan is to identify indirect costs and to allocate them to the funds which receive support from the General Fund in a formally established 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.

The Cost Allocation Plan is also used to identify the cost incurred by the City in administering and providing support services to other funds. Fillmore distributes its support-related personnel costs among several funds based on historic workload. However materials & supplies, as well as services budgeted to City Administration, the Office of the City Attorney, and the Finance Department are not distributed directly to other funds during the budget development process. These budgeted costs are charged to various funds through interfund transfers based on various bases of allocation such as expenditure budget, full-time equivalent positions, numbers of staff reports, etc.

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.

## **COST ALLOCATION PLAN (CONT'D)**

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. The Cost Allocation Plan can also be used in billing for City services and in establishing service fees designed for cost recovery by ensuring that all costs - direct and indirect - are included in the cost analysis.

Due to the extensive calculations required, the Cost Allocation Plan is prepared as a separate document each fiscal year based upon budgeted and actual financial information available from the most recently completed fiscal year. The Cost Allocation Plan for Fiscal Year 2014-15 is made available upon request to the Finance Department.

**PERSONNEL CLASSIFICATIONS AND SALARY RANGES  
FISCAL YEAR 2014-15**

**FULL-TIME POSITIONS**

**ANNUAL SALARY**

	<u>Minimum</u>	--	<u>Maximum</u>
Assistant City Manager/Fire Chief	\$120,000.00	--	\$125,000.04
Assistant Finance Director	75,000.00	--	95,000.04
Building Official	75,000.00	--	105,000.00
City Clerk *			399.00
City Engineer	79,476.00	--	96,603.36
City Manager *		--	159,000.00
City Treasurer *			399.00
Civil Engineer	79,476.00	--	96,603.08
Community Services Supervisor	53,531.88	--	65,097.36
Council Member *			5,081.00
Deputy City Clerk/Administrative Assistant	47,200.20	--	57,372.12
Facility Maintenance Worker	30,763.30	--	37,393.73
Finance Administrator	57,137.52	--	64,759.68
Finance Director	97,911.12	--	118,979.28
Finance Technician	32,786.24	--	39,851.85
Fire Captain	52,728.12	--	64,654.80
Fiscal Assistant II	33,441.96	--	40,648.89
Information Technology Technician	37,668.24	--	45,780.12
Maintenance Worker II	37,190.48	--	45,206.39
Municipal Services Director	103,638.72	--	125,973.36
Planning and Community Development Director	114,999.96	--	120,000.00
Public Works Supervisor	56,578.92	--	70,742.88
Senior Maintenance Worker	41,013.90	--	49,853.05

\* Flat Rate

**PERSONNEL CLASSIFICATIONS AND SALARY RANGES (CONT'D)  
FISCAL YEAR 2014-15**

**PART-TIME POSITIONS**

**HOURLY RATE**

	<b><u>Minimum</u></b>		<b><u>Maximum</u></b>
Administrative Assistant *			\$18.00
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/Emergency Medical Tech *			54.63 /Shift

\* Flat Rate

## **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 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.

The City received most of the withheld sales tax from the Board of Equalization in October 2013, resulting in annual sales tax revenue of \$2.7 million. An additional increment of one-time sales tax funding in FY 2014-15 is expected to yield nearly \$800,000, for projected total sales tax revenue of \$3.0 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 significantly improved 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 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 was necessary to utilize reserves previously set aside for vehicle and technology equipment replacement to fund day-to-day operations. Furthermore, infrastructure and other capital improvements were tabled until sufficient funds could be established to finance those activities.

The following schedule contains a five-year General Fund projection that, if accurate, will allow the City to continue the process that began in FY 2013-14 to restore restoring 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, if updated annually, will assist the City Council in making informed decisions going forward.

The loss of one-time sales tax funding in FY 2015-16 is likely to result in a \$200,000+ General Fund operating deficit unless actions are taken to develop a balanced budget. The projected operating deficit in FY 2016-17 is estimated at a manageable \$1,200+. As the city continues its financial recovery, General Fund surpluses are expected in FY 2017-18, FY 2018-19, and FY 2019-20, which will allow for continued restoration of services to the public. Excluding any new catastrophic economic events, Fillmore is expected to continue to enjoy budget surpluses into the future, thus allowing the city to restore General Fund reserves and continue improving and restoring its infrastructure.

## GENERAL FUND REVENUE ASSUMPTIONS

### **Taxes & Franchises**

Property Taxes are projected to increase by 2.5% annually in addition to increases resulting from the extensive amount of new residential 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.

Property Transfer taxes are projected to increase from FY 2014-15 estimates due to the level of residential development expected over the next five years.

Franchise Fees are expected to increase by 4% annually due to a projected increase in utility rates.

Transient Lodging Tax is expected to remain stable as no new developments or increased occupancy are proposed.

### **Licenses & Permits**

Licenses and permits revenues are expected to increase slightly in FY 2015-16 due to increased building activity and remain stable for the following four years.

### **Fines & Forfeitures**

Fines and forfeitures revenue is expected to remain unchanged.

### **Use of Money & Property**

Interest income and rentals revenue, which comprise this category, are expected to remain unchanged.

### **Intergovernmental**

Intergovernmental revenues are projected to remain relatively stable, with small increases in SB 90 reimbursements and public safety tax.

### **Service Charges**

Service charges revenue is projected to increase significantly in FY 2015-16 due to increased land development activities and remain stable for the following four fiscal years.

### **Other Revenues**

Other revenues are expected to remain stable from year-to-year.

### **Transfers In**

Reimbursements from other funds are projected to increase by an estimated 2% annual CPI change that will resultantly increase the cost of support services provided to various funds from the General Fund.

## GENERAL FUND EXPENDITURE ASSUMPTIONS

### **Personnel**

Salaries are expected to increase annually by a 2% inflationary projection annually.

PERS contributions are projected to increase by a blended rate of 1% of salary annually with a partial offset for new employees who will contribute a larger portion of the required contributions.

All other benefits calculated as a percentage of salary are projected to increase by a 2% annual inflationary rate.

No increases in employee insurance program costs are projected, as the city currently pays the maximum negotiated amount for all insurance accounts. And any increases will be borne by the employee.

Clothing allowance, firefighter stipend, and mileage reimbursement costs are projected to remain unchanged.

### **Materials and Supplies**

Fillmore maintains first-dollar coverage for claims and no out-of-pocket costs are projected

No funds are projected for contracted recruitments, as only the City Manager and City Attorney are recruited in this manner and both have been hired within the last 18 months.

Fireworks enforcement and supplies & materials costs are projected to remain at the historic level.

Costs for replacement furnishings, replacement computer equipment, lease payments, and voluntary support to the County-operated Fillmore Branch Library are expected to be unchanged.

BI-annual election costs are projected at historic rates.

The cost for gasoline, diesel, and utilities, which are difficult to predict due to possible weather and supply shortages, are anticipated to increase by 4% annually.

All other accounts are expected to increase by an inflationary rate of 2% annually.

### **Services**

Film Commission support, the Forth of July fireworks show, and weed abatement costs are projected to remain at current levels.

Special litigation costs are expected to remain stable at significantly less than prior years due to the resolution in 2013 of a long-standing sales tax dispute.

The cost of traffic control and other services provided for commercial filming on city property, which is reimbursed by the film companies, is expected to decrease from the FY 2013-14 estimate to historic levels.

The cost of animal control services, provided through a contract with Ventura County, is expected to increase annually by 4.5%, which is the historic rate of increase.

## GENERAL FUND EXPENDITURE ASSUMPTIONS (CONT'D)

### **Services (Cont'd)**

Contracted services costs are projected to increase by a 2% inflationary factor. The annual cost of services paid from this account could be reduced significantly if management decides to reassign some of the services to existing and new staff.

The annual cost of law enforcement services provided under contract with the Ventura County Sheriff Department is projected to increase by a 2% annual inflationary factor. It is possible that these annual costs could increase beyond the level of inflation due to service enhancements currently under discussion between the City and the County. The impact of such discussions cannot be predicted at this time.

All other accounts are expected to increase by an inflationary rate of 2% annually.

### **Capital Outlay**

An aerial survey was completed in FY 2013-14 and no additional surveying activity is anticipated during the five-year projection period.

Other capital outlay account costs, which support Fire Protection Department activities, are expected to remain unchanged.

### **Transfers**

Pre-planned transfers to other funds are projected to decrease to \$0 after a final lease-purchase payment for a fire engine is made in FY 2015-16.

**FIVE-YEAR GENERAL FUND BUDGET PROJECTION  
ANNUAL BUDGET AMOUNTS  
RECAP**

	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20
<b><u>REVENUES</u></b>					
Taxes & Franchises	\$4,865,022	\$5,102,715	\$5,348,031	\$5,601,227	\$5,862,571
Licenses & Permits	117,700	117,700	117,700	117,700	117,700
Fines & Forfeitures	52,145	52,145	52,145	52,145	52,145
Use of Money & Prop	20,460	20,460	20,460	20,460	20,460
Intergovernmental	346,420	349,971	353,658	357,486	361,461
Service Charges	692,864	692,864	692,864	692,864	692,864
Other Revenues	67,950	67,950	67,950	67,950	67,950
Transfers In	278,997	284,575	290,267	296,071	301,992
<b>TOTAL</b>	<b>\$6,441,558</b>	<b>\$6,688,380</b>	<b>\$6,943,075</b>	<b>\$7,205,903</b>	<b>\$7,477,143</b>
<b>Change From Prior Year</b>	<b>-2.08%</b>	<b>3.83%</b>	<b>3.81%</b>	<b>3.79%</b>	<b>3.76%</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$1,720,667	\$1,753,771	\$1,787,668	\$1,822,378	\$1,857,922
Materials and Supplies	573,444	591,767	595,946	618,569	623,657
Services	4,232,182	4,316,554	4,402,684	4,490,610	4,580,373
Capital Outlay	27,500	27,500	27,500	27,500	27,500
Transfers	96,865	0	0	0	0
<b>TOTAL</b>	<b>\$6,650,658</b>	<b>\$6,689,592</b>	<b>\$6,813,798</b>	<b>\$6,959,057</b>	<b>\$7,089,452</b>
<b>Change From Prior Year</b>	<b>1.11%</b>	<b>0.59%</b>	<b>1.86%</b>	<b>2.13%</b>	<b>1.87%</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>(\$209,100)</b>	<b>(\$1,212)</b>	<b>\$129,277</b>	<b>\$246,846</b>	<b>\$387,691</b>

**FIVE-YEAR GENERAL FUND BUDGET PROJECTION**  
**ANNUAL BUDGET AMOUNTS**  
**REVENUE**

	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20
<b><u>TAXES &amp; FRANCHISES</u></b>					
Property Tax	\$1,910,588	\$2,036,229	\$2,165,011	\$2,297,012	\$2,432,313
Property Transfer Tax	53,130	53,130	53,130	53,130	53,130
Sales & Use Tax	2,446,872	2,544,747	2,646,537	2,752,398	2,862,494
Franchise Fees	354,432	368,609	383,353	398,687	414,634
Transient Lodging Tax	100,000	100,000	100,000	100,000	100,000
<b>Subtotal Taxes &amp; Franchises</b>	<b>4,865,022</b>	<b>5,102,715</b>	<b>5,348,031</b>	<b>5,601,227</b>	<b>5,862,571</b>
<b><u>LICENSES &amp; PERMITS</u></b>					
Business License Fees	97,000	97,000	97,000	97,000	97,000
Encroachment Permits	16,700	16,700	16,700	16,700	16,700
Garage Sale Permits	4,000	4,000	4,000	4,000	4,000
<b>Subtotal Licenses &amp; Permits</b>	<b>117,700</b>	<b>117,700</b>	<b>117,700</b>	<b>117,700</b>	<b>117,700</b>
<b><u>FINES &amp; FORFEITURES</u></b>					
Fireworks Enforcement Fees	7,000	7,000	7,000	7,000	7,000
Other Court Fines	37,500	37,500	37,500	37,500	37,500
Parking Citations	2,645	2,645	2,645	2,645	2,645
Vehicle Impound Fees	5,000	5,000	5,000	5,000	5,000
<b>Subtotal Fines &amp; Forfeitures</b>	<b>\$52,145</b>	<b>\$52,145</b>	<b>\$52,145</b>	<b>\$52,145</b>	<b>\$52,145</b>
<b><u>USE OF MONEY &amp; PROPERTY</u></b>					
Interest Earnings	6,000	6,000	6,000	6,000	6,000
Rentals	14,460	14,460	14,460	14,460	14,460
<b>Subtotal Use of Money &amp; Prop</b>	<b>20,460</b>	<b>20,460</b>	<b>20,460</b>	<b>20,460</b>	<b>20,460</b>
<b><u>INTERGOVERNMENTAL</u></b>					
CAL-EMA Grant	75,000	75,000	75,000	75,000	75,000
COPS Grant	100,000	100,000	100,000	100,000	100,000
Energy Efficiency Grant	0	0	0	0	0
Homeowner's Prop Tax Relief	0	0	0	0	0
Public Safety Tax	81,120	84,365	87,740	91,250	94,900

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

	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20
<b><u>INTERGOVERNMENTAL (CONT'D)</u></b>					
SB 90 Reimbursements	\$15,300	\$15,606	\$15,918	\$16,236	\$16,561
SRO Reimbursement	75,000	75,000	75,000	75,000	75,000
Vehicle License Fees	0	0	0	0	0
<b>Subtotal Intergovernmental</b>	<b>346,420</b>	<b>349,971</b>	<b>353,658</b>	<b>357,486</b>	<b>361,461</b>
<b><u>SERVICE CHARGES</u></b>					
Admin Fee - Successor Agency	15,272	15,272	15,272	15,272	15,272
Administrative Contracts Fees	9,030	9,030	9,030	9,030	9,030
Building Permits	354,188	354,188	354,188	354,188	354,188
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	8,350	8,350	8,350	8,350	8,350
Filming Fees	82,000	82,000	82,000	82,000	82,000
Fire Department Fees	3,173	3,173	3,173	3,173	3,173
Fireworks Fees	10,000	10,000	10,000	10,000	10,000
Legal Fees	0	0	0	0	0
Live Scan Fees	3,000	3,000	3,000	3,000	3,000
Other Building Department Fees	3,340	3,340	3,340	3,340	3,340
Other Finance Department Fees	500	500	500	500	500
Other Planning Department Fees	42,308	42,308	42,308	42,308	42,308
Other Police Department Fees	41,000	41,000	41,000	41,000	41,000
Other Public Works Fees	4,175	4,175	4,175	4,175	4,175
Plan Check Fees	84,801	84,801	84,801	84,801	84,801
Police Reports	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
<b>Subtotal Service Charges</b>	<b>\$692,864</b>	<b>\$692,864</b>	<b>\$692,864</b>	<b>\$692,864</b>	<b>\$692,864</b>

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

	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20
<b><u>OTHER REVENUES</u></b>					
Developer Contribution	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Donations	9,000	9,000	9,000	9,000	9,000
Fire Cost Recovery	7,500	7,500	7,500	7,500	7,500
Loan Proceeds	7,800	7,800	7,800	7,800	7,800
Miscellaneous Revenue	3,000	3,000	3,000	3,000	3,000
Restitution	650	650	650	650	650
Workers Comp Reimbursement	0	0	0	0	0
<b>Subtotal Other Revenues</b>	<b>67,950</b>	<b>67,950</b>	<b>67,950</b>	<b>67,950</b>	<b>67,950</b>
<b><u>TRANSFERS IN</u></b>					
From Bike Paths	68	69	70	71	72
From Community Pool	3,574	3,645	3,718	3,792	3,868
From General Reserve	0	0	0	0	0
From Housing	1,224	1,248	1,273	1,298	1,324
From Insurance Reserve	0	0	0	0	0
From Light & Land District	15,086	15,388	15,696	16,010	16,330
From Public Facilities DIF	0	0	0	0	0
From Recreation	3,156	3,219	3,283	3,349	3,416
From Sewer	94,340	96,227	98,152	100,115	102,117
From Solid Waste	3,572	3,643	3,716	3,790	3,866
From Storm Drain DIF	0	0	0	0	0
From Storm Drain District	15,912	16,230	16,555	16,886	17,224
From Streets & Drains	6,866	7,003	7,143	7,286	7,432
From Successor RDA	51,510	52,540	53,591	54,663	55,756
From Transportation DIF	0	0	0	0	0
From Water	83,689	85,363	87,070	88,811	90,587
From Water DIF	0	0	0	0	0
From Sewer DIF	0	0	0	0	0
<b>Subtotal Transfers In</b>	<b>278,997</b>	<b>284,575</b>	<b>290,267</b>	<b>296,071</b>	<b>301,992</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$6,441,558</b>	<b>\$6,688,380</b>	<b>\$6,943,075</b>	<b>\$7,205,903</b>	<b>\$7,477,143</b>
<b>Change From Prior Year</b>	<b>-2.08%</b>	<b>3.83%</b>	<b>3.81%</b>	<b>3.79%</b>	<b>3.76%</b>

**FIVE-YEAR GENERAL FUND BUDGET PROJECTION**  
**ANNUAL BUDGET AMOUNTS**  
**EXPENDITURES**

	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20
<b><u>PERSONNEL</u></b>					
Full-Time Salaries	\$783,441	\$799,110	\$815,092	\$831,394	\$848,022
Part-Time Salaries	213,949	218,228	222,593	227,045	231,586
Overtime	0	0	0	0	0
Filming Pay	30,498	31,108	31,730	32,365	33,012
Vacation Relief	14,982	15,282	15,588	15,900	16,218
Retirement/PERS	261,324	270,340	279,667	289,316	299,297
FICA/Medicare	96,404	98,332	100,299	102,305	104,351
Workers' Compensation	37,171	37,914	38,672	39,445	40,234
Unemployment Insurance	20,446	20,855	21,272	21,697	22,131
Cafeteria Plan	82,900	82,900	82,900	82,900	82,900
Medical Insurance	56,162	56,162	56,162	56,162	56,162
Dental Insurance	4,807	4,807	4,807	4,807	4,807
Vision Insurance	648	648	648	648	648
Life Insurance/LTD	7,516	7,666	7,819	7,975	8,135
Clothing Allowance	65,040	65,040	65,040	65,040	65,040
Firefighter Stipend	43,267	43,267	43,267	43,267	43,267
Mileage Reimbursement	2,112	2,112	2,112	2,112	2,112
<b>Subtotal Personnel</b>	<b>1,720,667</b>	<b>1,753,771</b>	<b>1,787,668</b>	<b>1,822,378</b>	<b>1,857,922</b>
<b><u>MATERIALS &amp; SUPPLIES</u></b>					
Claims	0	0	0	0	0
Communications	25,857	26,374	26,901	27,439	27,988
Computer Software	20,400	20,808	21,224	21,648	22,081
Computers (Non-Capital)	6,850	3,425	3,425	3,425	3,425
Copier Lease	18,666	19,039	19,420	19,808	20,204
County Administration Fee	24,480	24,970	25,469	25,978	26,498
Elections	0	9,000	0	9,000	0
EMS Expense	7,650	7,803	7,959	8,118	8,280
Firefighter Expense	6,120	6,242	6,367	6,494	6,624
Fireworks Enforcement	2,500	2,500	2,500	2,500	2,500

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

	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20
<b><u>MATERIALS &amp; SUPPLIES (CONT'D)</u></b>					
Fuel	\$64,002	\$66,562	\$69,224	\$71,993	\$74,873
Furnishings & Equipment	2,000	2,000	2,000	2,000	2,000
Lease Payments	7,766	7,766	7,766	7,766	7,766
Library Support	7,000	7,000	7,000	7,000	7,000
Meetings & Travel	17,544	17,895	18,253	18,618	18,990
Memberships & Dues	26,025	26,546	27,077	27,619	28,171
Office Supplies	14,357	14,644	14,937	15,236	15,541
Paramedic Stipend	99,450	99,450	99,450	99,450	99,450
Permits & Fees	4,712	4,806	4,902	5,000	5,100
Postage	8,466	8,635	8,808	8,984	9,164
Printing & Advertising	8,573	8,744	8,919	9,097	9,279
Recruitment	0	0	0	0	0
Safety & Protective Equipment	2,642	2,695	2,749	2,804	2,860
Small Tools/Equipment	5,916	6,034	6,155	6,278	6,404
Supplies & Materials	29,100	29,100	29,100	29,100	29,100
Training	8,670	8,843	9,020	9,200	9,384
Utilities	154,698	160,886	167,321	174,014	180,975
<b>Subtotal Materials and Supplies</b>	<b>573,444</b>	<b>591,767</b>	<b>595,946</b>	<b>618,569</b>	<b>623,657</b>
<b><u>SERVICES</u></b>					
Animal Control Contract	62,646	65,465	68,411	71,489	74,706
Contract Services	709,718	723,912	738,390	753,158	768,221
Equipment Maintenance	90,219	92,023	93,863	95,740	97,655
Film Commission	5,000	5,000	5,000	5,000	5,000
Filming	8,000	8,000	8,000	8,000	8,000
Fireworks Show	16,350	16,350	16,350	16,350	16,350
Insurance	191,796	195,632	199,545	203,536	207,607
Legal Services	183,600	187,272	191,017	194,837	198,734
Sheriff Basic Contract	2,902,353	2,960,400	3,019,608	3,080,000	3,141,600
Special Litigation	60,000	60,000	60,000	60,000	60,000
Weed Abatement	2,500	2,500	2,500	2,500	2,500
<b>Subtotal Services</b>	<b>\$4,232,182</b>	<b>\$4,316,554</b>	<b>\$4,402,684</b>	<b>\$4,490,610</b>	<b>\$4,580,373</b>

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

	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	ESTIMATE 2018-19	ESTIMATE 2019-20
<b><u>CAPITAL OUTLAY</u></b>					
Aerial Photograph	\$0	\$0	\$0	\$0	\$0
Fire Hoses	4,000	4,000	4,000	4,000	4,000
Fire Turnouts	15,000	15,000	15,000	15,000	15,000
Radio Pagers	8,500	8,500	8,500	8,500	8,500
<b>Subtotal Capital Outlay</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>
<b><u>TRANSFERS</u></b>					
Transfer to Capital Lease Fund	96,865	0	0	0	0
Transfer to Lighting/Landscape	0	0	0	0	0
Transfer to PEG Fees Fund	0	0	0	0	0
Transfer to Successor RDA	0	0	0	0	0
<b>Subtotal Transfers</b>	<b>96,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total General Fund Expenditures</b>	<b>\$6,650,658</b>	<b>\$6,689,592</b>	<b>\$6,813,798</b>	<b>\$6,959,057</b>	<b>\$7,089,452</b>
<b>Change From Prior Year</b>	<b>1.11%</b>	<b>0.59%</b>	<b>1.86%</b>	<b>2.13%</b>	<b>1.87%</b>

## **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

**CEQA or C.E.Q.A.**

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

**LAIF or L.A.I.F**

State Treasurer's Local Agency Investment Fund

## **ACRONYMS AND ABBREVIATIONS**

**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

**SCAG**

Southern California Association of Governments

**SRO**

School Resource Officer

**SSC**

Schedule of Service Charges

**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 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.

### **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.

### **Deficit**

An excess of expenditures or expenses over revenues.

## GLOSSARY

### **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.

### **Division**

A group of cost centers within a department that has responsibility for one or more program areas.

### **Enterprise Fund**

These funds are used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the intent of the City that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) the City or an outside grantor agency has determined that a periodic determination of revenues earned, expenses, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Three enterprise funds have been established by the City: Sanitation, Waterworks, and Transit.

### **Expenditure**

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. An encumbrance is not expenditure; but rather it reserves funds to be expended at a later date.

### **Fiscal Year**

The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

### **Fixed Assets**

Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

### **Fund**

An accounting entity that records all financial transactions for specific activities or government functions. The fund types used by the City are: General, Special Revenue, Reserve, Debt Service, Capital Project, Enterprise, and Special Assessment.

### **Fund Balance**

Fund balance is the difference between assets and liabilities.

### **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.

### **Goal**

A statement of broad direction, purpose, or intent.

## GLOSSARY

### **Grant**

Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

### **Interfund Transfer**

Monies transferred from one fund to another. These transfers may finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

### **Internal Service Fund**

An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. ISF's are self-supporting and only the expense by an ISF is counted in budget totals. Liability Insurance and Workers' Compensation Insurance are examples.

### **Materials and Supplies**

Expenditures for items that are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

### **Municipal Code**

A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

### **Objective**

A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program.

### **OPEB**

Other Post-Employment Benefits, such as retiree health and dental coverage provided by a state or local government and reported in accordance with Governmental Accounting Standards Board (GASB) Statement No. 45.

### **Operating Budget**

A budget for general expenditures such as salaries, utilities, and supplies.

### **Public Financing Authority**

A separate entity attached to the City that participates in public financing of city projects and activities.

### **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 Fund**

Reserve Funds are used to separate a portion of a fund's balance so that it is not available for general appropriation.

## GLOSSARY

### **Revenue**

Sources of income that finance the operations of government.

### **Services**

Expenditures for activities performed by outside contractors that are ordinarily provided and completed within a fiscal year.

### **Special Assessment Fund**

This fund type is used to account for the tax levy assessed for the purpose of constructing or repairing infrastructure.

### **Special Revenue Fund**

This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

### **Subventions**

Revenues collected by the State (or other level of government), which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu, and gasoline taxes.

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