

F – Enterprise Funds

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

SEWER FUND 301

DESCRIPTION

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

Revenue Bonds Series 2007

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

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

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

BUDGET HIGHLIGHTS

> The Proposition 218 process allows for a sewer rate increase of at least the Consumer Price Index (CPI) with up to an additional 5 percent on July 1, 2012. The March CPI was 2 percent. The total increase of 7 percent is proposed because the City needs to ensure that it meets bond coverage. The City Council approved a 3 percent increase in the sewer rate and the transfer of an equivalent of 4 percent or \$203,028 from the Hearthstone Prepaid Development Impact Fees in Fund 406. For the user, the rate will increase from \$84.46 to \$86.99 per month or \$2.53 per month. The City's bonds were downgraded as a result of barely meeting coverage, the sewer rates were not as high as projected in the Bond Official Statement, the rate stabilization fund will only last three years and other factors Standard and Poor's use to evaluate a bond's rating. If the City does not increase the fees over the next several years, the rates will have to jump about 18 percent when the rate stabilization fund is gone in 3 years.

> American Water runs the City's wastewater plant. In April, the Mayor and staff began discussions with the firm about what could be done to cut costs. One of the largest expenditures at the plant is utilities and American Water has done a great job of limiting these costs; however, the firm believes more savings can be achieved. Additional fine-tuning adjustments are being evaluated, which, if successfully implemented could save approximately another \$50,000. American Water will also provide credit to the City of \$7,000-\$8,000 for flows which are under the target amount. The firm has also committed to continuing these cost cutting discussions over the next several months. In addition, American Water generously agreed to provide the pool chemicals at no charge and possibly some scheduled maintenance currently performed by an outside firm.

> A review of the water and sewer accounts is ongoing. Staff will return to Council with the results of its analysis and recommendations for Council direction.

> The Municipal Director's salary is budgeted at 50 percent in FY 2013. The funds were used to add contract help throughout the budget for engineering and technical help.

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

SEWER FUND 301 CONTINUED

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	6,066,603	5,571,819	5,682,985	5,515,457
Transfers In	-	1,200,000	1,040,000	1,263,028
Total	<u>6,066,603</u>	<u>6,771,819</u>	<u>6,722,985</u>	<u>6,778,485</u>
Expenditures				
Salaries and Benefits	345,418	288,986	316,334	217,600
Furlough Deduction	-	-	(15,135)	-
Supplies and Services	1,589,948	2,167,080	2,235,830	2,144,130
Depreciation Expense	93,051	898,756	900,000	900,000
Capital Outlay	150,000	-	-	-
Debt Service	2,831,040	2,824,480	3,443,802	3,473,607
Total	<u>5,009,457</u>	<u>6,179,302</u>	<u>6,880,831</u>	<u>6,735,337</u>
FT Personnel		2.73	2.87	2.10
PT Personnel		0.32	0.10	0.15

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 301 Sewer

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
<u>Revenue/Transfers</u>					
<u>Revenue</u>					
301-0000-0303-198	Develop Impact Fee-Debt Svc	92,895	-	-	-
301-0000-0306-050	Interest Earnings	1,268,658	5,599	1,600	1,600
301-0000-0306-151	Interest Earnings - Fiscal Agent	-	164,459	5,600	5,600
301-0000-0309-187	Recycled Water Sales	15,224	(10,149)	15,000	15,000
301-0000-0309-310	Meter Base Fee	4,603,681	4,925,639	5,340,000	5,228,448
301-0000-0309-720	Late Payment Fee/Interest	-	32,626	35,000	35,000
301-0000-0311-124	Sewer Leak Adjustments	-	(2,254)	(3,000)	(3,000)
301-0000-0311-125	Misc Revenue	86,146	80,182	86,000	30,000
301-0000-0311-126	Other Rev-CFD#6 Debt Svc	-	381,762	202,785	202,809
301-0000-0311-127	City Paid Development DIF's	-	(6,045)	-	-
	Total Revenue	6,066,603	5,571,819	5,682,985	5,515,457
<u>Transfers In</u>					
301-0000-0400-406	Transfer In - DIF Sewer Fd 406	-	200,000	40,000	60,000
301-0000-0400-508	Transfer In - Rate Stabil. Fd 508	-	1,000,000	1,000,000	1,000,000
301-7209-0400-406	Transfer In - Hearthstone Prepaid I	-	-	-	203,028
	Total Transfer In	-	1,200,000	1,040,000	1,263,028
	Total Revenue/Transfers In	6,066,603	6,771,819	6,722,985	6,778,485

Expenditures/Transfers Out

Expenditures

Administration

301-4638-0011-111	Full Time Salaries	192,071	164,998	182,186	122,693
301-4638-0011-112	Part Time Salaries	7,020	7,057	4,400	4,380
301-4638-0011-113	Overtime Pay	1,500	519	-	-
301-4638-0011-114	Education Pay	1,982	757	491	519
301-4638-0012-118	Retirement	42,761	32,775	38,719	24,504
301-4638-0013-122	FICA-Social Security	17,511	14,472	14,823	10,714
301-4638-0013-123	Worker's Compensation	12,999	7,339	4,810	3,404
301-4638-0013-124	Unemployment Insurance	3,538	1,934	1,488	1,012
301-4638-0014-126	Cafeteria Plan	30,329	17,276	10,527	6,764
301-4638-0014-127	Medical Insurance	24,033	18,935	15,099	10,007
301-4638-0014-128	Dental Insurance	2,320	1,416	1,573	1,069
301-4638-0014-129	Vision Insurance	323	202	216	152
301-4638-0014-130	Life Insurance/LTD	1,863	846	1,015	705

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 301 Sewer

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
301-4638-0014-131	Uniforms/boots	525	60	28	14
301-4638-0014-132	Deferred Comp	5,713	769	-	-
301-4638-0014-133	Mileage Reimb	720	1,467	2,016	1,416
301-4638-0014-134	Personal Expense	210	80	-	-
	Total Salaries and Benefits	345,418	270,902	277,391	187,352
301-4638-0014-139	Furlough Deduction	-	-	(12,865)	-
301-4638-0021-206	Computer Support/Web	-	-	-	2,000
301-4638-0021-245	Contract Services	1,595	10,878	18,500	42,700
301-4638-0021-248	Operation Reports/DBO/Annual	-	19,500	50,000	25,000
301-4638-0021-269	Software Maint/Upgrade	-	450	-	2,000
301-4638-0031-303	Dues & Subscriptions	378	387	425	425
301-4638-0031-304	Travel & Meetings	-	36	-	100
301-4638-0031-305	Postage /delivery	6,467	6,969	8,050	8,050
301-4638-0031-306	Printing/advertising	1,390	1,316	2,200	2,200
301-4638-0031-307	Office Supplies	200	452	200	200
301-4638-0031-311	Credit Card Expense	3,585	5,858	5,360	5,860
301-4638-0031-320	Admin-Prop Tax	-	986	1,320	1,320
301-4638-0031-375	Bad Debt Expense	25,000	79,796	25,000	25,000
301-4638-0031-377	WWTP Property Sales-River Oaks	-	9,582	-	-
301-4638-0031-390	Furniture & Equipment	-	-	-	2,000
	Total Supplies and Services	38,615	136,210	111,055	116,855
301-4638-0051-515	Depreciation Expense	93,051	898,756	900,000	900,000
		93,051	898,756	900,000	900,000
	Total Administration	477,084	1,305,868	1,275,581	1,204,207

Collection System

301-4639-0011-111	Full Time Salaries	-	10,856	23,282	18,395
301-4639-0011-113	Overtime Pay	-	31	-	-
301-4639-0011-114	Education Pay	-	488	1,260	527
301-4639-0011-116	Standby Pay	-	65	184	460
301-4639-0012-118	Retirement	-	2,545	4,983	3,480
301-4639-0013-122	FICA-Social Security	-	893	1,811	1,629
301-4639-0013-123	Worker's Compensation	-	1,002	1,200	997
301-4639-0013-124	Unemployment Insurance	-	137	190	150
301-4639-0014-126	Cafeteria Plan	-	1,145	2,504	1,901
301-4639-0014-127	Medical Insurance	-	801	2,808	2,140
301-4639-0014-128	Dental Insurance	-	76	292	231

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 301 Sewer

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
301-4639-0014-129	Vision Insurance	-	(192)	40	33
301-4639-0014-130	Life Insurance/LTD	-	42	133	104
301-4639-0014-131	Uniforms/boots	-	97	256	199
301-4639-0014-132	Deferred Comp	-	98	-	-
	Total Salaries and Benefits	-	18,084	38,943	30,247
301-4639-0014-139	Furlough Deduction	-	-	(2,270)	-
301-4639-0021-257	IRWMP Contribution	2,000	-	2,000	2,000
301-4639-0031-309	Supplies /materials	-	242	275	275
301-4639-0031-371	Emergency Cleanup	186	-	5,000	5,000
	Total Supplies and Services	2,186	242	7,275	7,275
301-4639-0051-501	Sewer Main Repairs (I & I)	120,000	-	-	-
301-4639-0051-502	Sewer Manholes (I & I)	30,000	-	-	-
	Total Capital	150,000	-	-	-
	Total Collection System	152,186	18,326	43,948	37,522
<u>Treatment & Disposal</u>					
301-4640-0021-232	Landscape Maintenance	100,000	-	-	-
301-4640-0021-240	NPDES Permit Assistance	-	404	-	-
301-4640-0021-241	RWQCB/APCD/Title 22 Permits	9,999	41,253	50,000	35,000
301-4640-0021-243	Effluent Disp Repair & Replace	10,000	15,717	50,000	50,000
301-4640-0021-246	Effluent Disposal O&M	-	-	20,000	15,000
301-4640-0021-248	Annual BOD Audit Report	-	2,213	-	-
301-4640-0021-249	Spill, Prevent, Control Plan	-	-	-	4,000
301-4640-0021-254	WWTP Penalty Liability	-	80,000	80,000	80,000
301-4640-0021-255	APCD Permit	1,835	824	80,000	1,000
301-4640-0021-258	O&M Plant Contract	1,175,077	1,429,544	1,352,000	1,400,500
301-4640-0021-259	Biosolids Disposal	103,315	90,797	97,000	100,000
304-4640-0021-260	OMI Penalty Reimbursement	-	27,543	-	-
301-4640-0021-261	WWTP Site Maintenance Mitigation	4,000	1,037	25,000	35,000
301-4640-0021-262	RWQCB Special Study/Monitoring	-	-	16,500	16,500
301-4640-0021-263	WRP O&M Non Membrane	-	83,979	50,000	63,000
301-4640-0021-264	Water Softener Buy-Back Program	-	5,561	20,000	5,000
301-4640-0021-265	Ground Water Monitoring Well Tes	-	10,240	10,000	10,000
301-4640-0031-302	Utilities	144,921	282,325	267,000	190,000
301-4640-0031-308	Equipment Maint	-	-	-	5,000

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 301 Sewer

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
301-4640-0031-399	Prior Period Adjustment	-	(40,809)	-	-
301-4640-0051-570	WWTP Capital	-	-	-	10,000
	Total Supplies and Services	1,549,147	2,030,628	2,117,500	2,020,000
	Total Treatment & Disposal	1,549,147	2,030,628	2,117,500	2,020,000
	Total Operating Expenditures	2,178,417	3,354,822	3,437,029	3,261,730
Debt Service					
2007 Water Recycling Revenue Bonds					
301-7209-0085-860	Cost of Issuance	31,140	30,301	-	30,301
301-7209-0085-861	Principal Payment	-	-	615,000	640,000
301-7209-0085-862	Interest Payment	2,794,919	2,791,229	2,824,356	2,799,756
301-7209-0085-863	Trustee Charges	3,485	2,950	2,950	2,950
301-7209-0085-864	Other Admin Charges	1,496	-	1,496	600
	Total Debt Service	2,831,040	2,824,480	3,443,802	3,473,607
	Total Expenditures/Debt Service	5,009,457	6,179,302	6,880,831	6,735,337
Transfers Out					
301-8500-4101-101	Transfer Out - GF City Council	2,774	3,690	3,052	3,052
301-8500-4102-101	Transfer Out - GF Legal Services	22,500	24,000	32,000	20,000
301-8500-4103-101	Transfer Out - GF City Clerk Svcs	9,418	9,848	13,445	9,798
301-8500-4207-101	Transfer Out - GF Admin Services	39,461	34,226	23,913	23,857
301-8500-4208-101	Transfer Out - GF Central Services	54,440	61,773	104,371	93,037
301-8500-4209-101	Transfer Out - GF Gov't Bldgs	42,710	45,479	21,223	17,686
301-8500-4210-101	Transfer Out - GF Risk Mgt	126,031	129,074	214,646	216,090
301-8500-4425-101	Transfer Out - GF Central Garage	10,609	10,923	18,716	17,723
301-8500-4534-101	Transfer Out - GF Engineering	16,153	19,410	1,976	100
301-8500-4743-101	Transfer Out - GF Parks Maint.	35,000	87,000	89,000	74,000
301-8500-6916-463	Transfer Out - WWTP Project	14,665,000	3,596,235	9,154	-
301-8500-7205-802	Transfer Out - PFA Debt	4,030	-	-	-
301-8500-7401-805	Transfer Out - State WWTP Loan	4,697	4,697	4,697	4,697
	Total Transfers Out	15,032,823	4,026,355	536,193	480,040
	Total Expenditures/Debt Service/Transfers Out	20,042,280	10,205,657	7,417,024	7,215,377

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

WATER FUND 302

DESCRIPTION

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

Revenue Bonds (Water System Refunding), Series 2010

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

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

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

BUDGET HIGHLIGHTS

- > There is a scheduled water rate increase on January 1, 2013. To meet bond coverage requirements and to help with deferred maintenance of the water system infrastructure, the Ordinance provides that the increase can be CPI plus 2 percent. It is proposed to use the March 2012 CPI. The CPI is 2 percent, the total increase will be 4 percent. For the user, the rate will increase from \$34.43 to \$35.81 per month or an increase of approximately \$1.38 per month.
- > The budget reflects the changes that were recommended in FY 2012 as a result of the organizational review and the Municipal Services Department was created to be responsible for all facilities, development, infrastructure and utilities.
- > Two Maintenance Worker positions (one vacant and one filled) are proposed for elimination for a net savings of \$152,322. Please note that position costs are spread throughout the budget.
- > The Municipal Director's salary is budgeted at 50 percent in FY 2013. The funds were used to add contract help throughout the budget for engineering and technical help
- > United Water has notified the City that water pumping rates are going up another 34 percent as a result of regulatory requirements. This estimated increase of \$75,000 is in the budget.

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

WATER FUND 302 CONTINUED

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	2,340,503	2,601,900	2,700,600	3,009,883
Bond Refinancing	-	-	-	-
Transfers In	4,500	89,500	109,098	60,000
Total	<u>2,345,003</u>	<u>2,691,400</u>	<u>2,809,698</u>	<u>3,069,883</u>
Expenditures				
Salaries and Benefits	1,316,691	1,181,756	834,444	558,424
Furlough Deduction	-	-	(45,784)	-
Supplies and Services	572,658	508,977	579,760	711,030
Depreciation Expense	124,180	119,321	135,000	135,000
Capital Outlay	44,141	18,822	21,500	26,500
Debt Service	622,953	424,997	570,725	592,278
Total	<u>2,680,623</u>	<u>2,253,873</u>	<u>2,095,645</u>	<u>2,023,232</u>
FT Personnel		13.80	9.04	6.22
PT Personnel		0.25	0.10	0.19

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 302 Water

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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Revenue/Transfers In

Revenue

302-0000-0306-050	Interest Earnings	7,750	11,864	600	2,000
302-0000-0309-186	Current Service Charges	2,257,547	2,538,422	2,601,000	2,957,063
302-0000-0309-720	Late Payment Fee/Interest	-	13,292	30,000	30,000
302-0000-0309-730	Set Up Fee	-	-	-	9,720
302-0000-0309-740	Reconnection Fee	-	-	-	3,100
302-0000-0311-124	Water Leak Adjustments	-	(2,208)	(3,000)	(3,000)
302-0000-0311-125	Misc Revenue	75,206	40,530	72,000	11,000
	Total Revenue	2,340,503	2,601,900	2,700,600	3,009,883

Transfers In

302-0000-0400-207	Transfer In - Storm Drain Fund	4,500	4,500	-	-
302-0000-0400-405	Transfer In - Water DIF Debt Svc	-	-	60,000	60,000
302-0000-0400-480	Transfer In - A St Waterline Rep	-	-	49,098	-
302-0000-0400-504	Transfer In - Water Replace Fund	-	85,000	-	-
	Total Transfers In	4,500	89,500	109,098	60,000

Total Revenue/Transfers In	2,345,003	2,691,400	2,809,698	3,069,883
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Expenditures/Transfers Out

Expenditures

Administration

302-4847-0011-111	Full Time Salaries	271,498	210,495	159,197	97,929
302-4847-0011-112	Part Time Salaries	2,322	-	4,400	-
302-4847-0011-113	Overtime Pay	830	21	-	-
302-4847-0011-114	Education Pay	1,632	1,566	164	191
302-4847-0012-118	Retirement	52,425	38,653	34,264	19,231
302-4847-0013-122	FICA-Social Security	25,520	18,064	12,856	8,206
302-4847-0013-123	Worker's Compensation	20,757	9,785	4,240	2,633
302-4847-0013-124	Unemployment Insurance	3,984	2,578	1,290	769
302-4847-0014-126	Cafeteria Plan	31,199	20,291	6,803	3,337
302-4847-0014-127	Medical Insurance	26,243	22,946	11,355	6,547

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 302 Water

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
302-4847-0014-128	Dental Insurance	2,191	1,662	1,183	690
302-4847-0014-129	Vision Insurance	337	237	163	98
302-4847-0014-130	Life Insurance/LTD	1,684	990	859	544
302-4847-0014-131	Uniforms/boots	226	126	28	14
302-4847-0014-132	Deferred Comp	3,446	779	-	-
302-4847-0014-133	Mileage Reimb	2,711	1,764	2,016	1,536
302-4847-0014-134	Personal Expense	219	100	-	-
	Total Salaries and Benefits	447,224	330,057	238,818	141,726
302-4847-0014-139	Furlough Deduction	-	-	(10,760)	-
302-4847-0021-245	Contract Services	-	2,450	8,500	32,700
302-4847-0021-289	Special Projects	1,525	-	-	-
302-4847-0031-301	Telephone	10,731	10,231	7,550	7,550
302-4847-0031-302	Utilities	-	554	-	1,200
302-4847-0031-303	Dues & Subscriptions	82	-	-	-
302-4847-0031-307	Office Supplies	1,445	343	100	100
302-4847-0031-308	Vehicle Maintenance	200	-	-	-
302-4847-0031-310	Misc Exp - Software	3,639	849	650	650
302-4847-0031-318	Training Expense	231	-	-	-
302-4847-0031-339	Water Ordinance Update	10,000	16,990	-	-
302-4847-0031-341	Master Plan Water	19,000	-	-	-
302-4847-0031-390	Furniture and Equipment	-	-	-	2,000
	Total Supplies and Services	46,853	31,418	16,800	44,200
302-4847-0051-501	Capital Outlay	1,553	-	-	-
	Total Capital Outlay	1,553	-	-	-
302-4847-0051-515	Depreciation Expense	124,180	119,321	135,000	135,000
	Total Depreciation Expense	124,180	119,321	135,000	135,000
	Total Administration	619,810	480,796	379,858	320,926

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 302 Water

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
<u>Pumping</u>					
302-4848-0011-111	Full Time Salaries	134,384	67,391	80,831	48,275
302-4848-0011-113	Overtime Pay	4,145	475	-	-
302-4848-0011-114	Education Pay	6,540	4,154	4,087	2,781
302-4848-0011-116	Standby Pay	-	546	2,486	1,381
302-4848-0012-118	Retirement	28,276	15,308	17,259	9,367
302-4848-0013-122	FICA-Social Security	12,211	6,139	6,223	4,557
302-4848-0013-123	Worker's Compensation	12,562	6,334	4,279	2,696
302-4848-0013-124	Unemployment Insurance	1,953	850	664	392
302-4848-0014-126	Cafeteria Plan	19,479	8,466	8,557	4,846
302-4848-0014-127	Medical Insurance	13,629	8,808	9,671	5,502
302-4848-0014-128	Dental Insurance	1,367	668	1,007	594
302-4848-0014-129	Vision Insurance	218	95	139	84
302-4848-0014-130	Life Insurance/LTD	917	326	461	270
302-4848-0014-131	Uniforms/boots	1,310	670	883	513
302-4848-0014-132	Deferred Comp	2,419	654	-	-
	Total Salaries & Benefits	239,410	120,884	136,547	81,258
302-4848-0014-139	Furlough Deduction	-	-	(8,086)	-
302-4848-0021-238	APCD Permit Fees	2,625	2,625	2,700	2,700
302-4848-0021-207	Well Maintenance	-	-	5,000	10,000
302-4848-0021-265	Pumping Tax	111,572	66,956	198,000	275,000
302-4848-0021-266	Laboratory Work	11,842	15,024	15,000	15,000
302-4848-0021-267	Scada Mtn/Enhancement	13,473	14,958	20,000	20,000
302-4848-0021-277	Cathodic System Mtn.	2,250	-	7,000	7,000
302-4848-0021-279	Pump Efficiency Test	-	-	1,800	1,800
302-4848-0031-301	Telephone	-	672	-	5,400
302-4848-0021-286	NPDES Permit/Well Mtn	-	-	6,000	6,000
302-4848-0021-287	CFD #1 Tax	-	1,694	2,000	2,000
302-4848-0031-302	Utilities	117,615	118,958	115,000	115,000
302-4848-0031-303	Dues and Subscriptions	10,968	10,933	11,000	11,000
302-4848-0031-308	Vehicle/equipment Mtn	1,446	643	1,500	1,500
302-4848-0031-332	Well Supplies & Materials	21,949	5,201	15,000	15,000

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 302 Water

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
302-4848-0031-333	Chemicals & Gases	15,481	13,386	15,000	15,000
302-4848-0031-334	Filter Materials & Mtn	532	-	-	-
302-4848-0031-371	Water Emergency Supply Fund	-	71,394	-	-
302-4848-0031-389	Generator Mtn	8,530	2,472	6,000	6,000
	Total Supplies and Services	318,283	324,916	421,000	508,400
302-4848-0051-511	Well Repairs	-	11,188	5,000	10,000
	Total Capital	-	11,188	5,000	10,000
	Total Pumping	557,693	456,988	554,461	599,658
<u>Transmissions and Lines</u>					
302-4850-0011-111	Full Time Salaries	228,214	250,983	132,052	100,770
302-4850-0011-113	Overtime Pay	7,939	2,117	-	-
302-4850-0011-114	Education Pay	8,497	10,284	7,888	4,337
302-4850-0011-116	Standby Pay	-	2,721	2,952	2,921
302-4850-0012-118	Retirement	46,881	54,940	28,262	19,041
302-4850-0013-122	FICA-Social Security	20,112	22,976	10,224	9,049
302-4850-0013-123	Worker's Compensation	20,576	23,193	6,976	5,571
302-4850-0013-124	Unemployment Insurance	3,277	3,113	1,087	829
302-4850-0014-126	Cafeteria Plan	36,698	39,614	14,712	11,324
302-4850-0014-127	Medical Insurance	25,510	38,391	16,346	12,256
302-4850-0014-128	Dental Insurance	2,570	3,114	1,703	1,333
302-4850-0014-129	Vision Insurance	404	445	234	190
302-4850-0014-130	Life Insurance/LTD	1,641	1,411	765	587
302-4850-0014-131	Uniforms/boots	2,593	2,834	1,493	1,151
302-4850-0014-132	Deferred Comp	3,823	1,620	-	-
	Total Salaries & Benefits	408,735	457,756	224,694	169,359
302-4850-0014-139	Furlough Deduction	-	-	(13,246)	-
302-4850-0021-257	IRWMP Contribution	-	-	2,000	2,000
302-4850-0021-263	Large Water Sys Fee	10,837	20,881	12,000	12,000
302-4850-0021-264	Underground Alert	594	314	500	500
302-4850-0021-268	Cross Connection Mtn	2,655	1,991	3,000	3,000
302-4850-0021-278	Water Pavement Patch	23,897	-	20,000	20,000
302-4850-0021-280	Backflow Device Test	1,358	587	1,300	6,110
302-4850-0031-308	Vehicle/equipment Mtn	10,622	6,698	8,000	8,000
302-4850-0031-318	Training Expense	3,439	1,032	3,500	3,500
302-4850-0031-335	Pipeline Mtn	17,141	18,910	16,000	16,000
302-4850-0031-336	Reservoir Maintenance & Materi	12	76	200	200

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 302 Water

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
302-4850-0031-337	Meter Mtnc	20,021	10,594	15,000	15,000
302-4850-0031-338	Hydrant Mtnc	5,007	2,032	4,000	4,000
302-4850-0031-371	Water Emergency Supplies	432	1,460	1,000	1,000
	Total Supplies and Services	96,015	64,575	86,500	91,310
302-4850-0051-504	Pressure Zone Maintenance	-	1,088	1,500	1,500
302-4850-0051-506	Water Emergency Equip	25,163	-	-	-
302-4850-0051-510	Water Service Replacement	10,346	-	-	-
302-4850-0051-519	Fire Hydrant Replacement	3,066	6,186	7,500	7,500
302-4850-0051-520	Water Line Replacement	4,013	-	-	-
302-4850-0051-533	Water Valve Replacement	-	360	7,500	7,500
	Total Capital Outlay	42,588	7,634	16,500	16,500
	Total Trans. & Lines	547,338	529,965	314,448	277,169

Customer Accounts

302-4851-0011-111	Full Time Salaries	114,074	144,952	139,459	95,641
302-4851-0011-112	Part Time Salaries	14,882	7,302	-	5,475
302-4851-0011-113	Overtime Pay	3,668	1,243	-	-
302-4851-0011-114	Education Pay	1,364	1,917	3,580	2,223
302-4851-0011-116	Standby Pay	-	1,243	921	2,209
302-4851-0012-118	Retirement	24,886	33,355	28,297	18,633
302-4851-0013-122	FICA-Social Security	10,864	12,842	10,793	8,900
302-4851-0013-123	Worker's Compensation	9,218	10,510	5,829	4,363
302-4851-0013-124	Unemployment Insurance	1,579	1,748	1,164	848
302-4851-0014-126	Cafeteria Plan	19,629	25,888	17,837	12,244
302-4851-0014-127	Medical Insurance	15,659	26,654	22,260	12,663
302-4851-0014-128	Dental Insurance	1,373	2,048	1,982	1,386
302-4851-0014-129	Vision Insurance	221	292	272	197
302-4851-0014-130	Life Insurance/LTD	866	916	851	588
302-4851-0014-131	Uniforms/boots	563	1,130	1,140	712
302-4851-0014-132	Deferred Comp	2,476	1,019	-	-
	Total Salaries & Benefits	221,322	273,059	234,385	166,081
302-4851-0014-139	Furlough Deduction	-	-	(13,692)	-
302-4851-0021-206	Computer Support/Web	-	-	-	500
302-4851-0021-245	Contract Services	-	504	-	10,180
302-4851-0021-269	Software Maint/Upgrade	-	450	-	-
302-4851-0021-273	Annual Water Report	2,898	2,635	3,500	3,500

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 302 Water

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
302-4851-0021-290	Radio Meter Reader Mtnc	4,073	4,236	4,400	4,400
302-4851-0031-301	Telephone	-	-	410	-
302-4851-0031-304	Travel & Meetings	-	36	-	-
302-4851-0031-305	Postage/delivery	6,447	6,953	7,600	7,600
302-4851-0031-306	Printing/advertising	-	1,395	1,800	1,800
302-4851-0031-307	Office Supplies	-	66	150	150
302-4851-0031-308	Vehicle/Equip Maint	3,250	278	2,500	2,500
302-4851-0031-311	Credit Card Expense	4,253	5,856	4,300	6,370
302-4851-0031-312	Overages/Shortages	-	258	-	-
302-4851-0031-371	Water Emergency Supplies	728	800	800	800
302-4851-0031-375	Bad Debt Expense	10,000	37,017	10,000	20,000
	Total Supplies and Services	62,316	60,484	35,460	47,120
302-4851-0051-591	Radio Water Meters	49,191	27,584	20,000	20,000
	Total Customer Accounts	332,829	361,127	276,153	233,201
	Total Operating Expenditures	2,057,670	1,828,876	1,524,920	1,430,954

Debt Service

2002 Water Certificates of Participation

302-4847-0031-476	Cost of Issuance (Annual Amort)	11,865		-	-
302-7205-0085-861	Principal Payment	160,000			-
302-7205-0085-862	Interest Payment	446,798	191,295	-	-
302-7205-0085-863	Trustee Charges	4,290	4,290	-	-
	Total 2002 COP	622,953	195,585	-	-

2010 Water Revenue Refunding Bonds

302-7210-0085-860	Cost of Issuance	-	18,985	-	18,985
302-7210-0085-861	Principal Payment	-	-	235,000	245,000
302-7210-0085-862	Interest Payment	-	195,288	332,225	325,175
302-7210-0085-863	Trustee Charges	-	-	3,500	2,518
302-7210-0085-864	Admin Charges	-	-	-	600
302-7210-0085-866	Deferred Loss - 2010 Water Bond	-	15,139	-	-
	Total 2010 Revenue Refunding	-	229,412	570,725	592,278
	Total Debt Service	622,953	424,997	570,725	592,278
	Total Operating/Debt Service	2,680,623	2,253,873	2,095,645	2,023,232

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 302 Water

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Transfers Out					
302-8500-0000-480	Transfer Out - A St. Waterline		-	-	-
302-8500-3022-507	Transfer Out - Vehicle Replaceme	50,000	-	-	-
302-8500-4101-101	Transfer Out - City Council Costs	1,849	2,460	2,289	2,289
302-8500-4102-101	Transfer Out - City Attorney Costs	15,000	16,000	32,000	20,000
302-8500-4103-101	Transfer Out - City Clerk Costs	6,279	6,565	6,756	7,838
302-8500-4207-101	Transfer Out - GF Admin. Costs	19,731	17,113	23,913	23,857
302-8500-4208-101	Transfer Out - GF Central Service	27,220	30,887	104,371	93,037
302-8500-4209-101	Transfer Out - GF Gov't Buildings	28,473	30,319	21,223	17,686
302-8500-4210-101	Transfer Out - Risk Management	42,010	43,025	143,097	144,060
302-8500-4425-101	Transfer Out - Central Garage	14,145	14,565	43,671	41,353
302-8500-4534-101	Transfer Out - Engineering	8,077	9,705	1,976	50
302-8500-6835-504	Transfer Out - Water Replacemen	55,100	55,100	55,100	55,100
	Total Transfers Out	<u>267,884</u>	<u>225,739</u>	<u>434,396</u>	<u>405,270</u>
	Total Expenditures/Debt Service/Transfers Out	<u><u>2,948,507</u></u>	<u><u>2,479,612</u></u>	<u><u>2,530,041</u></u>	<u><u>2,428,502</u></u>

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

TOWN THEATER FUND 303

DESCRIPTION

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

BUDGET HIGHLIGHTS

> As property that belongs to the Successor Agency to the Fillmore Redevelopment Agency, the Oversight Board will make the determination on the disposition of this asset. The Theatre was closed in April 2011 to minimize the ongoing shortfall. In analyzing the costs of renting the theater for special events, it was found that revenue did not cover costs. Therefore, staff is recommending leaving the Theatre closed.

> There is a projected operating deficit of \$436 for FY 2013. There is a larger multi-year deficit of \$399,284. The State of California is taking the position that it will not reimburse the City for this deficit. If this happens it will further exacerbate the City's General Fund budget shortfall.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	50,891	35,592	4,980	4,980
Transfers In	-	-	-	-
Total	50,891	35,592	4,980	4,980
Expenditures				
Salaries and Benefits	30,755	24,351	947	489
Furlough Deduction	-	-	(54)	-
Supplies and Services	58,381	42,948	4,700	4,927
Depreciation Expense	426	231	500	-
Capital Outlay	-	-	-	-
Total	89,562	67,530	6,093	5,416
FT Personnel		0.06	0.01	-
PT Personnel		0.96	-	0.01

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 303 Town Theater

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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Revenue/Transfers In/Other Sources

Revenue

303-0000-0309-100	Box Office Revenue	30,071	16,496	-	-
303-0000-0309-101	Gift Certificates	50	55	-	-
303-0000-0309-102	Concessions	11,370	6,749	-	-
303-0000-0309-103	Theatre Rental	384	1,275	-	-
303-0000-0309-104	Rental Income-creative Aries	1,800	1,800	1,800	1,800
303-0000-0309-105	Rental Income-scented Path	3,180	3,180	3,180	3,180
303-0000-0309-106	Sales Tax Revenue	770	517	-	-
303-0000-0309-107	Special Event	2,586	5,520	-	-
303-0000-0311-125	Other Misc Revenue	680	-	-	-
	Total Revenue	50,891	35,592	4,980	4,980
	Total Revenue/Transfers In	50,891	35,592	4,980	4,980

Expenditures

303-4746-0011-111	Full Time Salaries	3,749	3,611	608	-
303-4746-0011-112	Part Time Salaries	20,302	16,080	-	310
303-4746-0012-118	Retirement	1,381	826	129	58
303-4746-0013-122	FICA-Social Security	1,893	1,558	49	27
303-4746-0013-123	Worker's Compensation	1,259	970	15	8
303-4746-0013-124	Unemployment Insurance	358	273	5	3
303-4746-0014-126	Cafeteria Plan	496	471	51	32
303-4746-0014-127	Medical Insurance	1,052	384	62	38
303-4746-0014-128	Dental Insurance	35	38	6	3
303-4746-0014-129	Vision Insurance	6	5	1	0
303-4746-0014-130	Life Insurance/LTD	24	19	3	1
303-4746-0014-132	Deferred Comp	90	8	-	-
303-4746-0014-133	Mileage Reimb	110	108	18	9
	Total Salaries and Benefits	30,755	24,351	947	489
303-4746-0014-139	Furlough Deduction	-	-	(54)	-
303-4746-0021-208	Pest Control	-	75	200	200
303-4746-0021-209	Alarm Service	425	300	425	300
303-4746-0021-239	Fire Extinguisher Service	75	75	75	75

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 303 Town Theater

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
303-4746-0021-271	Cinelech Mtn	1,096	1,276	-	-
303-4746-0021-272	Movie Booking Services	2,604	2,170	-	-
303-4746-0031-300	Sales Tax Expense	942	557	-	-
303-4746-0031-301	Telephone	468	352	-	352
303-4746-0031-302	Utilities	20,124	18,863	4,000	4,000
303-4746-0031-305	Postage/delivery	1,745	1,683	-	-
303-4746-0031-306	Printing/advertising	46	-	-	-
303-4746-0031-307	Office Supplies	50	54	-	-
303-4746-0031-308	Vehicle/equipment Mtn	5,958	2,862	-	-
303-4746-0031-309	Supplies & Materials	1,407	908	-	-
303-4746-0031-310	Misc Expense	(351)	(2)	-	-
303-4746-0031-362	Building Mtn	1,600	695	-	-
303-4746-0031-363	Concessions	5,743	5,680	-	-
303-4746-0031-364	Film Rental	12,714	7,183	-	-
303-4746-0031-370	Theatre Class	2,340	-	-	-
303-4746-0031-381	License /permit Fee	217	217	-	-
303-4746-0031-383	Special Event Expense	630	-	-	-
303-4746-0031-384	County Seat Tax	548	-	-	-
	Total Supplies and Services	58,381	42,948	4,700	4,927
	Total Expenditures	89,136	67,299	5,594	5,416
303-4746-0051-515	Depreciation Expense	426	231	500	-
	Total Expenditures/Depreciation	89,562	67,530	6,094	5,416