

**CITY OF FILLMORE  
2012 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. has issued an insurance policy that guarantees the payment of principal and interest on the bonds. The sewer system will be sold by the Fillmore Public Authority to the City of Fillmore pursuant to an Installment Sale. Existing users are responsible for 57% of the debt service and development impact fees collected are responsible for 43% of the debt service.

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

**BUDGET HIGHLIGHTS**

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

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

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

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

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**SEWER FUND 301 CONTINUED**

| Description           | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Amended  | 2012<br>Adopted  |
|-----------------------|------------------|------------------|------------------|------------------|
| <b>Revenue</b>        |                  |                  |                  |                  |
| Revenue               | 5,880,681        | 5,973,708        | 6,037,587        | 6,007,985        |
| Transfers In          | -                | -                | 1,000,000        | 1,040,000        |
| <b>Total</b>          | <b>5,880,681</b> | <b>5,973,708</b> | <b>7,037,587</b> | <b>7,047,985</b> |
| <b>Expenditures</b>   |                  |                  |                  |                  |
| Salaries and Benefits | 306,512          | 345,418          | 241,104          | 316,333          |
| Furlough Deduction    | -                | -                | -                | (15,135)         |
| Supplies and Services | 1,128,900        | 1,589,948        | 2,331,950        | 2,235,830        |
| Depreciation Expense  | 93,051           | 93,051           | 100,000          | 100,000          |
| Capital Outlay        | -                | 150,000          | -                | -                |
| Debt Service          | 3,356,395        | 2,831,040        | 3,441,459        | 3,443,802        |
| <b>Total</b>          | <b>4,884,857</b> | <b>5,009,457</b> | <b>6,114,513</b> | <b>6,080,831</b> |
| <b>FT Personnel</b>   |                  |                  | <b>2.73</b>      | <b>2.87</b>      |
| <b>PT Personnel</b>   |                  |                  | <b>0.32</b>      | <b>0.10</b>      |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 301 Sewer**

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

**Expenditures/Transfers Out**

**Expenditures**

**Administration**

|                                    |                        |                |                |                |                |
|------------------------------------|------------------------|----------------|----------------|----------------|----------------|
| 301-4638-0011-111                  | Full Time Salaries     | 140,394        | 192,071        | 105,014        | 182,186        |
| 301-4638-0011-112                  | Part Time Salaries     | 7,614          | 7,020          | 4,572          | 4,400          |
| 301-4638-0011-113                  | Overtime Pay           | 255            | 1,500          | -              | -              |
| 301-4638-0011-114                  | Education Pay          | 735            | 1,982          | 741            | 491            |
| 301-4638-0012-118                  | Retirement             | 30,662         | 42,761         | 36,513         | 38,719         |
| 301-4638-0013-122                  | FICA-Social Security   | 12,463         | 17,511         | 14,508         | 14,823         |
| 301-4638-0013-123                  | Worker's Compensation  | 3,196          | 12,999         | 9,253          | 4,810          |
| 301-4638-0013-124                  | Unemployment Insurance | 832            | 3,538          | 2,911          | 1,488          |
| 301-4638-0014-126                  | Cafeteria Plan         | 21,061         | 30,329         | 19,881         | 10,527         |
| 301-4638-0014-127                  | Medical Insurance      | 15,848         | 24,033         | 16,807         | 15,099         |
| 301-4638-0014-128                  | Dental Insurance       | 1,535          | 2,320          | 1,537          | 1,573          |
| 301-4638-0014-129                  | Vision Insurance       | 244            | 323            | 220            | 216            |
| 301-4638-0014-130                  | Life Insurance/LTD     | 1,070          | 1,863          | 1,517          | 1,015          |
| 301-4638-0014-131                  | Uniforms/boots         | 59             | 525            | 57             | 28             |
| 301-4638-0014-132                  | Deferred Comp          | 2,733          | 5,713          | 3,570          | -              |
| 301-4638-0014-133                  | Mileage Reimb          | 691            | 720            | 1,680          | 2,016          |
| 301-4638-0014-134                  | Personal Expense       | 191            | 210            | 390            | -              |
| <b>Total Salaries and Benefits</b> |                        | <b>239,583</b> | <b>345,418</b> | <b>219,171</b> | <b>277,391</b> |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 301 Sewer**

| Account Number                  | Account Description                | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|---------------------------------|------------------------------------|----------------|----------------|-----------------|----------------------------|
| 301-4638-0014-139               | Furlough Deduction                 | -              | -              | -               | (12,865)                   |
| 301-4528-0021-289               | Special Projects                   | 17,702         | -              | -               | -                          |
| 301-4638-0021-244               | Recycled Water Ordinance           | -              | -              | 8,000           | -                          |
| 301-4638-0021-245               | Contract Services                  | 6,550          | 1,595          | 10,000          | 18,500                     |
| 301-4638-0021-248               | Operation Reports/DBO/Annual       | -              | -              | 50,000          | 50,000                     |
| 301-4638-0031-303               | Dues & Subscriptions               | 369            | 378            | 425             | 425                        |
| 301-4638-0031-304               | Travel & Meetings                  | -              | -              | -               | -                          |
| 301-4638-0031-305               | Postage /delivery                  | 5,118          | 6,467          | 7,600           | 8,050                      |
| 301-4638-0031-306               | Printing/advertising               | 1,826          | 1,390          | 2,000           | 2,200                      |
| 301-4638-0031-307               | Office Supplies                    | 200            | 200            | 200             | 200                        |
| 301-4638-0031-309               | Supplies & Materials               | -              | -              | -               | -                          |
| 301-4638-0031-311               | Credit Card Expense                | 4,391          | 3,585          | 4,000           | 5,360                      |
| 301-4638-0031-320               | Admin-Prop Tax                     | -              | -              | -               | 1,320                      |
| 301-4638-0031-375               | Bad Debt Expense                   | 83,887         | 25,000         | 25,000          | 25,000                     |
| 301-4638-0031-377               | WWTP Property Sales-River Oaks     | -              | -              | 19,884          | -                          |
|                                 | <b>Total Supplies and Services</b> | <b>120,044</b> | <b>38,615</b>  | <b>127,109</b>  | <b>111,055</b>             |
| 301-4638-0051-515               | Depreciation Expense               | 93,051         | 93,051         | 100,000         | 100,000                    |
|                                 | <b>Total Administration</b>        | <b>452,678</b> | <b>477,084</b> | <b>446,280</b>  | <b>475,581</b>             |
| <b><u>Collection System</u></b> |                                    |                |                |                 |                            |
| 301-4639-0011-111               | Full Time Salaries                 | 38,763         | -              | 10,564          | 23,282                     |
| 301-4639-0011-113               | Overtime Pay                       | 759            | -              | 3,000           | -                          |
| 301-4639-0011-114               | Education Pay                      | 848            | -              | 679             | 1,260                      |
| 301-4639-0011-116               | Standby Pay                        | -              | -              | -               | 184                        |
| 301-4639-0012-118               | Retirement                         | 8,112          | -              | 2,427           | 4,983                      |
| 301-4639-0013-122               | FICA-Social Security               | 3,460          | -              | 943             | 1,811                      |
| 301-4639-0013-123               | Worker's Compensation              | 1,735          | -              | 1,176           | 1,200                      |
| 301-4639-0013-124               | Unemployment Insurance             | 253            | -              | 183             | 190                        |
| 301-4639-0014-126               | Cafeteria Plan                     | 6,715          | -              | 1,377           | 2,504                      |
| 301-4639-0014-127               | Medical Insurance                  | 4,506          | -              | 1,072           | 2,808                      |
| 301-4639-0014-128               | Dental Insurance                   | 484            | -              | 106             | 292                        |
| 301-4639-0014-129               | Vision Insurance                   | 77             | -              | 15              | 40                         |
| 301-4639-0014-130               | Life Insurance/LTD                 | 309            | -              | 96              | 133                        |
| 301-4639-0014-131               | Uniforms/boots                     | 470            | -              | 40              | 256                        |
| 301-4639-0014-132               | Deferred Comp                      | 439            | -              | 255             | -                          |
|                                 | <b>Total Salaries and Benefits</b> | <b>66,929</b>  | <b>-</b>       | <b>21,933</b>   | <b>38,943</b>              |
| 301-4639-0014-139               | Furlough Deduction                 | -              | -              | -               | (2,270)                    |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 301 Sewer**

| Account Number                         | Account Description                   | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Amended  | 2012<br>Council<br>Adopted |
|--|---------------------------------------|------------------|------------------|------------------|----------------------------|
| 301-4639-0021-257                      | IRWMP Contribution                    | -                | 2,000            | 2,000            | 2,000                      |
| 301-4639-0031-309                      | Supplies /materials                   | -                | -                | 275              | 275                        |
| 301-4639-0031-371                      | Emergency Cleanup                     | -                | 186              | 3,000            | 5,000                      |
|  | Total Supplies and Services           | -                | 2,186            | 5,275            | 7,275                      |
| 301-4639-0051-501                      | Sewer Main Repairs (I & I)            | -                | 120,000          | -                | -                          |
| 301-4639-0051-502                      | Sewer Manholes (I & I)                | -                | 30,000           | -                | -                          |
|  | Total Capital                         | -                | 150,000          | -                | -                          |
|  | <b>Total Collection System</b>        | <b>66,929</b>    | <b>152,186</b>   | <b>27,208</b>    | <b>43,948</b>              |
| <b><u>Treatment &amp; Disposal</u></b> |                                       |                  |                  |                  |                            |
| 301-4640-0021-232                      | Landscape Maintenance                 | -                | 100,000          | -                | -                          |
| 301-4640-0021-240                      | NPDES Permit Assistance               | 26,979           | -                | -                | -                          |
| 301-4640-0021-241                      | RWQCB/APCD/Title 22 Permits           | -                | 9,999            | 60,116           | 50,000                     |
| 301-4640-0021-243                      | Effluent Disp Repair & Replace        | -                | 10,000           | 50,000           | 50,000                     |
| 301-4640-0021-246                      | Effluent Disposal O&M                 | -                | -                | 20,000           | 20,000                     |
| 301-4640-0021-250                      | Discharge Costs                       | 14,196           | -                | -                | -                          |
| 301-4640-0021-254                      | WWTP Penalty Liability                | -                | -                | 80,000           | 80,000                     |
| 301-4640-0021-255                      | APCD Permit                           | -                | 1,835            | 80,000           | 80,000                     |
| 301-4640-0021-257                      | SEP/Wetlands                          | 139,500          | -                | -                | -                          |
| 301-4640-0021-258                      | O&M Plant Contract                    | 645,394          | 1,175,077        | 1,342,850        | 1,352,000                  |
| 301-4640-0021-259                      | Biosolids Disposal                    | 105,874          | 103,315          | 85,000           | 97,000                     |
| 301-4640-0021-260                      | OMI Penalty Reimbursement             | -                | -                | 27,000           | -                          |
| 301-4640-0021-261                      | WWTP Site Maintenance Mitigation      | -                | 4,000            | 25,000           | 25,000                     |
| 301-4640-0021-262                      | RWQCB Special Study/Monitoring        | -                | -                | 16,500           | 16,500                     |
| 301-4640-0021-263                      | WRP O&M Non Membrane                  | -                | -                | 86,100           | 50,000                     |
| 301-4640-0021-264                      | Water Softener Buy-Back Program       | -                | -                | 50,000           | 20,000                     |
| 301-4640-0021-265                      | Ground Water Monitoring Well Tes      | -                | -                | 10,000           | 10,000                     |
| 301-4640-0031-302                      | Utilities                             | 76,914           | 144,921          | 267,000          | 267,000                    |
|  | Total Supplies and Services           | 1,008,856        | 1,549,147        | 2,199,566        | 2,117,500                  |
|  | <b>Total Treatment &amp; Disposal</b> | <b>1,008,856</b> | <b>1,549,147</b> | <b>2,199,566</b> | <b>2,117,500</b>           |
|  | <b>Total Operating Expenditures</b>   | <b>1,528,462</b> | <b>2,178,417</b> | <b>2,673,054</b> | <b>2,637,029</b>           |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 301 Sewer**

| Account Number                                   | Account Description                                  | 2009<br>Actual   | 2010<br>Actual    | 2011<br>Amended   | 2012<br>Council<br>Adopted |
|--|--|------------------|-------------------|-------------------|----------------------------|
| <b><u>Debt Service</u></b>                       |  |                  |                   |                   |                            |
| <b><u>2007 Water Recycling Revenue Bonds</u></b> |  |                  |                   |                   |                            |
| 301-4638-0085-860                                | Cost of Issuance Expense                             | 30,456           | 31,140            | -                 | -                          |
| 301-7209-0085-861                                | Principal Payment                                    | -                | -                 | 590,000           | 615,000                    |
| 301-7209-0085-862                                | Interest Payment                                     | 3,322,616        | 2,794,919         | 2,847,959         | 2,824,356                  |
| 301-7209-0085-863                                | Trustee Charges                                      | 3,323            | 3,485             | 3,500             | 2,950                      |
| 301-7209-0085-864                                | Other Admin Charges                                  | -                | 1,496             | -                 | 1,496                      |
|  | <b>Total Debt Service</b>                            | <b>3,356,395</b> | <b>2,831,040</b>  | <b>3,441,459</b>  | <b>3,443,802</b>           |
|  | <b>Total Expenditures/Debt Service</b>               | <b>4,884,857</b> | <b>5,009,457</b>  | <b>6,114,513</b>  | <b>6,080,831</b>           |
| <b><u>Transfers Out</u></b>                      |  |                  |                   |                   |                            |
| 301-8500-3022-508                                | Transfer Out - Rate Stabilization                    | 2,693,510        | -                 | -                 | -                          |
| 301-8500-4101-101                                | Transfer Out - GF City Council                       | -                | 2,774             | 3,690             | 3,052                      |
| 301-8500-4102-101                                | Transfer Out - GF Legal Services                     | -                | 22,500            | 24,000            | 32,000                     |
| 301-8500-4103-101                                | Transfer Out - GF City Clerk Svcs                    | -                | 9,418             | 9,848             | 13,445                     |
| 301-8500-4207-101                                | Transfer Out - GF Admin Services                     | 4,000            | 39,461            | 34,226            | 23,913                     |
| 301-8500-4208-101                                | Transfer Out - GF Central Services                   | 25,125           | 54,440            | 61,773            | 104,371                    |
| 301-8500-4209-101                                | Transfer Out - GF Gov't Bldgs                        | 4,849            | 42,710            | 45,479            | 21,223                     |
| 301-8500-4210-101                                | Transfer Out - GF Risk Mgt                           | 48,009           | 126,031           | 129,074           | 214,646                    |
| 301-8500-4425-101                                | Transfer Out - GF Central Garage                     | 8,000            | 10,609            | 10,923            | 18,716                     |
| 301-8500-4534-101                                | Transfer Out - GF Engineering                        | -                | 16,153            | 19,410            | 1,976                      |
| 301-8500-4743-101                                | Transfer Out - GF Parks Maint.                       | 59,500           | 35,000            | 87,000            | 89,000                     |
| 301-8500-6916-463                                | Transfer Out - WWTP Project                          | 282,678          | 14,665,000        | 3,490,163         | -                          |
| 301-8500-7205-802                                | Transfer Out - PFA Debt                              | -                | 4,030             | 4,030             | -                          |
| 301-8500-7401-805                                | Transfer Out - State WWTP Loan                       | 4,697            | 4,697             | 4,697             | 4,697                      |
| 301-8500-7401-902                                | Transfer Out - RDA Capital                           | -                | -                 | -                 | -                          |
|  | <b>Total Transfers Out</b>                           | <b>3,130,369</b> | <b>15,032,823</b> | <b>3,924,313</b>  | <b>527,038</b>             |
|  | <b>Total Expenditures/Debt Service/Transfers Out</b> | <b>8,015,226</b> | <b>20,042,280</b> | <b>10,038,826</b> | <b>6,607,869</b>           |

## CITY OF FILLMORE 2012 ADOPTED BUDGET

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### WATER FUND 302

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#### DESCRIPTION

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

#### **Revenue Bonds (Water System Refunding), Series 2010**

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

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

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

#### BUDGET HIGHLIGHTS

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

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

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

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

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

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**WATER FUND 302 CONTINUED**

| Description           | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Amended   | 2012<br>Adopted  |
|-----------------------|------------------|------------------|-------------------|------------------|
| <b>Revenue</b>        |                  |                  |                   |                  |
| Revenue               | 2,328,652        | 2,340,503        | 2,508,000         | 2,700,600        |
| Bond Refinancing      | -                | -                | 7,480,000         | -                |
| Transfers In          | 4,500            | 4,500            | 89,500            | 60,000           |
| <b>Total</b>          | <b>2,333,152</b> | <b>2,345,003</b> | <b>10,077,500</b> | <b>2,760,600</b> |
| <b>Expenditures</b>   |                  |                  |                   |                  |
| Salaries and Benefits | 1,103,373        | 1,316,691        | 1,294,280         | 834,446          |
| Furlough Deduction    | -                | -                | -                 | (45,784)         |
| Supplies and Services | 643,800          | 523,467          | 592,550           | 554,760          |
| Depreciation Expense  | -                | 124,180          | 135,000           | 135,000          |
| Capital Outlay        | 152,154          | 93,332           | 55,800            | 46,500           |
| Debt Service          | 613,838          | 622,953          | 8,183,934         | 570,725          |
| <b>Total</b>          | <b>2,513,165</b> | <b>2,680,623</b> | <b>10,261,564</b> | <b>2,095,648</b> |
| <b>FT Personnel</b>   |                  |                  | 13.80             | 9.04             |
| <b>PT Personnel</b>   |                  |                  | 0.25              | 0.10             |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 302 Water**

| Account Number | Account Description | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|----------------|---------------------|----------------|----------------|-----------------|----------------------------|
|----------------|---------------------|----------------|----------------|-----------------|----------------------------|

**Revenue/Transfers In**

**Revenue**

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

**Bond Refinancing**

|                   |                               |          |          |                  |          |
|-------------------|-------------------------------|----------|----------|------------------|----------|
| 302-0000-0311-224 | Bond Proceeds                 | -        | -        | 7,480,000        | -        |
|                   | <b>Total Bond Refinancing</b> | <b>-</b> | <b>-</b> | <b>7,480,000</b> | <b>-</b> |

**Transfers In**

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

|  |                                   |                  |                  |                   |                  |
|--|-----------------------------------|------------------|------------------|-------------------|------------------|
|  | <b>Total Revenue/Transfers In</b> | <b>2,333,152</b> | <b>2,345,003</b> | <b>10,077,500</b> | <b>2,760,600</b> |
|--|-----------------------------------|------------------|------------------|-------------------|------------------|

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 302 Water**

| Account Number | Account Description | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|----------------|---------------------|----------------|----------------|-----------------|----------------------------|
|----------------|---------------------|----------------|----------------|-----------------|----------------------------|

**Expenditures/Transfers Out**

**Expenditures**

|                              |                                    |                |                |                |                |
|------------------------------|------------------------------------|----------------|----------------|----------------|----------------|
|                              | <b>Total Administrative Costs</b>  | 117,585        | -              | -              | -              |
| <b><u>Administration</u></b> |                                    |                |                |                |                |
| 302-4847-0011-111            | Full Time Salaries                 | 217,129        | 271,498        | 213,280        | 159,197        |
| 302-4847-0011-112            | Part Time Salaries                 | -              | 2,322          | 8,015          | 4,400          |
| 302-4847-0011-113            | Overtime Pay                       | 525            | 830            | 400            | -              |
| 302-4847-0011-114            | Education Pay                      | 1,317          | 1,632          | 1,523          | 164            |
| 302-4847-0012-118            | Retirement                         | 43,892         | 52,425         | 48,077         | 34,264         |
| 302-4847-0013-122            | FICA-Social Security               | 17,927         | 25,520         | 18,864         | 12,856         |
| 302-4847-0013-123            | Worker's Compensation              | 4,687          | 20,757         | 12,333         | 4,240          |
| 302-4847-0013-124            | Unemployment Insurance             | 1,271          | 3,984          | 3,819          | 1,290          |
| 302-4847-0014-126            | Cafeteria Plan                     | 26,710         | 31,199         | 26,280         | 6,803          |
| 302-4847-0014-127            | Medical Insurance                  | 21,838         | 26,243         | 20,500         | 11,355         |
| 302-4847-0014-128            | Dental Insurance                   | 1,951          | 2,191          | 2,031          | 1,183          |
| 302-4847-0014-129            | Vision Insurance                   | 310            | 337            | 299            | 163            |
| 302-4847-0014-130            | Life Insurance/LTD                 | 1,489          | 1,684          | 2,088          | 859            |
| 302-4847-0014-131            | Uniforms/boots                     | 117            | 226            | 150            | 28             |
| 302-4847-0014-132            | Deferred Comp                      | 3,572          | 3,446          | 5,265          | -              |
| 302-4847-0014-133            | Mileage Reimb                      | 1,819          | 2,711          | 2,160          | 2,016          |
| 302-4847-0014-134            | Personal Expense                   | 441            | 219            | 570            | -              |
|                              | <b>Total Salaries and Benefits</b> | <b>344,995</b> | <b>447,224</b> | <b>365,654</b> | <b>238,818</b> |
| 302-4847-0014-139            | Furlough Deduction                 | -              | -              | -              | (10,760)       |
| 302-4847-0021-245            | Contract Services                  | -              | -              | -              | 8,500          |
| 302-4847-0021-289            | Special Projects                   | -              | 1,525          | -              | -              |
| 302-4847-0031-301            | Telephone                          | 10,488         | 10,731         | 10,000         | 7,550          |
| 302-4847-0031-303            | Dues & Subscriptions               | 10,566         | 82             | -              | -              |
| 302-4847-0031-307            | Office Supplies                    | 100            | 1,445          | 100            | 100            |
| 302-4847-0031-308            | Vehicle Maintenance                | -              | 200            | -              | -              |
| 302-4847-0031-310            | Misc Exp - Software                | 175            | 3,639          | 650            | 650            |
| 302-4847-0031-318            | Training Expense                   | -              | 231            | -              | -              |
| 302-4847-0031-339            | Water Ordinance Update             | -              | 10,000         | 17,000         | -              |
| 302-4847-0031-341            | Master Plan Water                  | -              | 19,000         | -              | -              |
|                              | <b>Total Supplies and Services</b> | <b>21,329</b>  | <b>46,853</b>  | <b>27,750</b>  | <b>16,800</b>  |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 302 Water**

| Account Number    | Account Description         | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|-------------------|-----------------------------|----------------|----------------|-----------------|----------------------------|
| 302-4847-0051-501 | Capital Outlay              | -              | 1,553          | -               | -                          |
|                   | Total Capital Outlay        | -              | 1,553          | -               | -                          |
| 302-4847-0051-515 | Depreciation Expense        | -              | 124,180        | 135,000         | 135,000                    |
|                   | Total Depreciation Expense  | -              | 124,180        | 135,000         | 135,000                    |
|                   | <b>Total Administration</b> | <b>366,324</b> | <b>619,810</b> | <b>528,404</b>  | <b>379,859</b>             |

**Pumping**

|                   |                           |         |         |         |         |
|-------------------|---------------------------|---------|---------|---------|---------|
| 302-4848-0011-111 | Full Time Salaries        | 105,112 | 134,384 | 64,354  | 80,831  |
| 302-4848-0011-113 | Overtime Pay              | 2,432   | 4,145   | 3,000   | -       |
| 302-4848-0011-114 | Education Pay             | 4,290   | 6,540   | 4,898   | 4,087   |
| 302-4848-0011-116 | Standby Pay               | -       | -       | -       | 2,486   |
| 302-4848-0012-118 | Retirement                | 22,460  | 28,276  | 14,933  | 17,259  |
| 302-4848-0013-122 | FICA-Social Security      | 9,866   | 12,211  | 5,666   | 6,223   |
| 302-4848-0013-123 | Worker's Compensation     | 4,646   | 12,562  | 7,244   | 4,279   |
| 302-4848-0013-124 | Unemployment Insurance    | 632     | 1,953   | 1,138   | 664     |
| 302-4848-0014-126 | Cafeteria Plan            | 15,987  | 19,479  | 9,720   | 8,557   |
| 302-4848-0014-127 | Medical Insurance         | 10,735  | 13,629  | 7,569   | 9,671   |
| 302-4848-0014-128 | Dental Insurance          | 1,152   | 1,367   | 750     | 1,007   |
| 302-4848-0014-129 | Vision Insurance          | 183     | 218     | 107     | 139     |
| 302-4848-0014-130 | Life Insurance/LTD        | 774     | 917     | 583     | 461     |
| 302-4848-0014-131 | Uniforms/boots            | 1,127   | 1,310   | 484     | 883     |
| 302-4848-0014-132 | Deferred Comp             | 1,902   | 2,419   | 1,000   | -       |
|                   | Total Salaries & Benefits | 181,299 | 239,410 | 121,446 | 136,547 |
| 302-4848-0014-139 | Furlough Deduction        | -       | -       | -       | (8,086) |
| 302-4848-0021-238 | APCD Permit Fees          | 2,545   | 2,625   | 2,700   | 2,700   |
| 302-4848-0021-265 | Pumping Tax               | 119,727 | 111,572 | 130,000 | 198,000 |
| 302-4848-0021-266 | Laboratory Work           | 8,832   | 11,842  | 15,000  | 15,000  |
| 302-4848-0021-267 | Scada Mtnc/Enhancement    | 9,050   | 13,473  | 15,000  | 20,000  |
| 302-4848-0021-277 | Cathodic System Mtnc.     | -       | 2,250   | 2,500   | 7,000   |
| 302-4848-0021-279 | Pump Efficiency Test      | 705     | -       | 1,800   | 1,800   |
| 302-4848-0021-286 | NPDES Permit/Well Mtnc    | 1,636   | -       | 6,000   | 6,000   |
| 302-4848-0021-287 | CFD #1 Tax                | 1,755   | -       | 2,000   | 2,000   |
| 302-4848-0031-302 | Utilities                 | 114,429 | 117,615 | 115,000 | 115,000 |
| 302-4848-0031-303 | Dues and Subscriptions    | 157     | 10,968  | 12,500  | 11,000  |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 302 Water**

| Account Number                        | Account Description            | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|---------------------------------------|--------------------------------|----------------|----------------|-----------------|----------------------------|
| 302-4848-0031-308                     | Vehicle/equipment MtnC         | 4,158          | 1,446          | 1,500           | 1,500                      |
| 302-4848-0031-332                     | Well Supplies & Materials      | 14,906         | 21,949         | 20,000          | 15,000                     |
| 302-4848-0031-333                     | Chemicals & Gases              | 22,649         | 15,481         | 17,000          | 15,000                     |
| 302-4848-0031-334                     | Filter Materials & MtnC        | 390            | 532            | -               | -                          |
| 302-4848-0031-371                     | Water Emergency Supply Fund    | -              | -              | 85,000          | -                          |
| 302-4848-0031-389                     | Generator MtnC                 | 2,932          | 8,530          | 6,000           | 6,000                      |
|                                       | Total Supplies and Services    | 303,870        | 318,283        | 432,000         | 416,000                    |
| 302-4848-0051-511                     | Well Repairs                   | 8,000          | -              | 10,000          | 10,000                     |
| 302-4848-0051-576                     | Scada Enhancement-Vibrator Sen | 22,577         | -              | -               | -                          |
| 302-4848-0051-578                     | SCADA Lap Top                  | -              | -              | -               | -                          |
|                                       | Total Capital                  | 30,577         | -              | 10,000          | 10,000                     |
|                                       | Total Pumping                  | 515,747        | 557,693        | 563,446         | 554,462                    |
| <b><u>Transmissions and Lines</u></b> |                                |                |                |                 |                            |
| 302-4850-0011-111                     | Full Time Salaries             | 192,593        | 228,214        | 248,658         | 132,052                    |
| 302-4850-0011-113                     | Overtime Pay                   | 5,163          | 7,939          | 8,000           | -                          |
| 302-4850-0011-114                     | Education Pay                  | 6,396          | 8,497          | 14,673          | 7,888                      |
| 302-4850-0011-116                     | Standby Pay                    | -              | -              | -               | 2,952                      |
| 302-4850-0012-118                     | Retirement                     | 40,912         | 46,881         | 56,696          | 28,262                     |
| 302-4850-0013-122                     | FICA-Social Security           | 17,739         | 20,112         | 21,472          | 10,224                     |
| 302-4850-0013-123                     | Worker's Compensation          | 8,707          | 20,576         | 27,544          | 6,976                      |
| 302-4850-0013-124                     | Unemployment Insurance         | 1,221          | 3,277          | 4,500           | 1,087                      |
| 302-4850-0014-126                     | Cafeteria Plan                 | 32,670         | 36,698         | 43,335          | 14,712                     |
| 302-4850-0014-127                     | Medical Insurance              | 21,928         | 25,510         | 33,746          | 16,346                     |
| 302-4850-0014-128                     | Dental Insurance               | 2,353          | 2,570          | 3,344           | 1,703                      |
| 302-4850-0014-129                     | Vision Insurance               | 374            | 404            | 478             | 234                        |
| 302-4850-0014-130                     | Life Insurance/LTD             | 1,522          | 1,641          | 2,429           | 765                        |
| 302-4850-0014-131                     | Uniforms/boots                 | 2,297          | 2,593          | 2,849           | 1,493                      |
| 302-4850-0014-132                     | Deferred Comp                  | 2,992          | 3,823          | 1,000           | -                          |
|                                       | Total Salaries & Benefits      | 336,868        | 408,735        | 468,724         | 224,695                    |
| 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            | 9,530          | 10,837         | 12,000          | 12,000                     |
| 302-4850-0021-264                     | Underground Alert              | 1,139          | 594            | 1,000           | 500                        |
| 302-4850-0021-268                     | Cross Connection MtnC          | 2,655          | 2,655          | 3,000           | 3,000                      |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 302 Water**

| Account Number    | Account Description             | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|-------------------|---------------------------------|----------------|----------------|-----------------|----------------------------|
| 302-4850-0021-278 | Water Pavement Patch            | 32,292         | 23,897         | 25,000          | 20,000                     |
| 302-4850-0021-280 | Backflow Device Test            | 1,539          | 1,358          | 1,500           | 1,300                      |
| 302-4850-0031-308 | Vehicle/equipment Mtnc          | 6,500          | 10,622         | 9,000           | 8,000                      |
| 302-4850-0031-318 | Training Expense                | 2,870          | 3,439          | 4,000           | 3,500                      |
| 302-4850-0031-335 | Pipeline Mtnc                   | 16,000         | 17,141         | 16,000          | 16,000                     |
| 302-4850-0031-336 | Reservoir Maintenance & Materi  | 14             | 12             | 200             | 200                        |
| 302-4850-0031-337 | Meter Mtnc                      | 28,852         | 20,021         | 15,000          | 15,000                     |
| 302-4850-0031-338 | Hydrant Mtnc                    | 9,068          | 5,007          | 5,000           | 4,000                      |
| 302-4850-0031-371 | Water Emergency Supplies        | 1,200          | 432            | 1,500           | 1,000                      |
|                   | Total Supplies and Services     | 111,659        | 96,015         | 95,200          | 86,500                     |
| 302-4850-0051-504 | Pressure Zone Maintenance       | -              | -              | 3,000           | 1,500                      |
| 302-4850-0051-506 | Water Emergency Equip           | -              | 25,163         | -               | -                          |
| 302-4850-0051-510 | Water Service Replacement       | 69,310         | 10,346         | -               | -                          |
| 302-4850-0051-519 | Fire Hydrant Replacement        | 14,639         | 3,066          | 10,000          | 7,500                      |
| 302-4850-0051-520 | Water Line Replacement          | 27,783         | 4,013          | -               | -                          |
| 302-4850-0051-533 | Water Valve Replacement         | 4,344          | -              | 10,000          | 7,500                      |
| 302-4850-0051-534 | Well # 7&8 Transfer Switches    | 5,500          | -              | -               | -                          |
|                   | Total Capital Outlay            | 121,577        | 42,588         | 23,000          | 16,500                     |
|                   | <b>Total Trans. &amp; Lines</b> | <b>570,103</b> | <b>547,338</b> | <b>586,924</b>  | <b>314,449</b>             |

**Customer Accounts**

|                   |                        |         |         |         |         |
|-------------------|------------------------|---------|---------|---------|---------|
| 302-4851-0011-111 | Full Time Salaries     | 129,776 | 114,074 | 183,971 | 139,459 |
| 302-4851-0011-112 | Part Time Salaries     | 10,151  | 14,882  | 1,291   | -       |
| 302-4851-0011-113 | Overtime Pay           | 2,159   | 3,668   | 5,000   | -       |
| 302-4851-0011-114 | Education Pay          | 1,582   | 1,364   | 3,491   | 3,580   |
| 302-4851-0011-116 | Standby Pay            | -       | -       | -       | 921     |
| 302-4851-0012-118 | Retirement             | 29,222  | 24,886  | 40,588  | 28,297  |
| 302-4851-0013-122 | FICA-Social Security   | 12,681  | 10,864  | 16,054  | 10,793  |
| 302-4851-0013-123 | Worker's Compensation  | 4,356   | 9,218   | 15,354  | 5,829   |
| 302-4851-0013-124 | Unemployment Insurance | 807     | 1,579   | 3,355   | 1,164   |
| 302-4851-0014-126 | Cafeteria Plan         | 24,298  | 19,629  | 32,400  | 17,837  |
| 302-4851-0014-127 | Medical Insurance      | 18,500  | 15,659  | 26,521  | 22,260  |
| 302-4851-0014-128 | Dental Insurance       | 1,763   | 1,373   | 2,500   | 1,982   |
| 302-4851-0014-129 | Vision Insurance       | 280     | 221     | 358     | 272     |
| 302-4851-0014-130 | Life Insurance/LTD     | 1,116   | 866     | 1,897   | 851     |
| 302-4851-0014-131 | Uniforms/boots         | 675     | 563     | 1,676   | 1,140   |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 302 Water**

| Account Number    | Account Description                 | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Amended  | 2012<br>Council<br>Adopted |
|-------------------|-------------------------------------|------------------|------------------|------------------|----------------------------|
| 302-4851-0014-132 | Deferred Comp                       | 2,844            | 2,476            | 4,000            | -                          |
|                   | Total Salaries & Benefits           | 240,211          | 221,322          | 338,456          | 234,386                    |
| 302-4851-0014-139 | Furlough Deduction                  | -                | -                | -                | (13,692)                   |
| 302-4851-0021-273 | Annual Water Report                 | 2,847            | 2,898            | 5,000            | 3,500                      |
| 302-4851-0021-280 | Water Softner Buy Back Program      | 21,954           | 30,667           | -                | -                          |
| 302-4851-0021-290 | Radio Meter Reader Mtnc             | 4,654            | 4,073            | 4,400            | 4,400                      |
| 302-4851-0031-301 | Telephone                           | -                | -                | -                | 410                        |
| 302-4851-0031-304 | Travel & Meetings                   | -                | -                | -                | -                          |
| 302-4851-0031-305 | Postage/delivery                    | 4,618            | 6,447            | 7,600            | 7,600                      |
| 302-4851-0031-306 | Printing/advertising                | 2,430            | -                | 1,800            | 1,800                      |
| 302-4851-0031-307 | Office Supplies                     | -                | -                | -                | 150                        |
| 302-4851-0031-308 | Vehicle/Equip Maint                 | 2,000            | 3,250            | 4,000            | 2,500                      |
| 302-4851-0031-311 | Credit Card Expense                 | 4,595            | 4,253            | 4,000            | 4,300                      |
| 302-4851-0031-312 | Overages/Shortages                  | -                | -                | -                | -                          |
| 302-4851-0031-371 | Water Emergency Supplies            | 500              | 728              | 800              | 800                        |
| 302-4851-0031-375 | Bad Debt Expense                    | 45,759           | 10,000           | 10,000           | 10,000                     |
|                   | Total Supplies and Services         | 89,356           | 62,316           | 37,600           | 35,460                     |
| 302-4851-0051-591 | Radio Water Meters                  | -                | 49,191           | 22,800           | 20,000                     |
|                   | Total Customer Accounts             | 329,567          | 332,829          | 398,856          | 276,153                    |
|                   | <b>Total Operating Expenditures</b> | <b>1,899,327</b> | <b>2,057,670</b> | <b>2,077,630</b> | <b>1,524,923</b>           |

**Debt Service**

**2002 Water Certificates of Participation**

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

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 302 Water**

| Account Number                                   | Account Description                                  | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Amended   | 2012<br>Council<br>Adopted |
|--|--|------------------|------------------|-------------------|----------------------------|
| <b><u>2010 Water Revenue Refunding Bonds</u></b> |  |                  |                  |                   |                            |
| 302-7210-0085-476                                | Cost of Issuance                                     | -                | -                | 399,134           | -                          |
| 302-7210-0085-861                                | Principal Payment                                    | -                | -                | 100,000           | 235,000                    |
| 302-7210-0085-862                                | Interest Payment                                     | -                | -                | 140,609           | 332,225                    |
| 302-7210-0085-863                                | Trustee Charges                                      | -                | -                | 3,500             | 3,500                      |
|  | <b>Total 2010 Revenue Refunding</b>                  | -                | -                | 643,243           | 570,725                    |
|  | <b>Total Debt Service</b>                            | 613,838          | 622,953          | 8,183,934         | 570,725                    |
|  | <b>Total Operating/Debt Service</b>                  | <b>2,513,165</b> | <b>2,680,623</b> | <b>10,261,564</b> | <b>2,095,648</b>           |
| <b><u>Transfers Out</u></b>                      |  |                  |                  |                   |                            |
| 302-8500-0000-480                                | Transfer Out - A St. Waterline                       | -                | 245,000          | -                 | -                          |
| 302-8500-0101-968                                | Reimb GF for Water COP Admin                         | 4,030            | -                | -                 | -                          |
| 302-8500-0468-996                                | Trans Cap Proj-Central Ave                           | -                | -                | -                 | -                          |
| 302-8500-0504-976                                | Transfer To Water Repl Fd                            | -                | -                | -                 | -                          |
| 302-8500-3022-507                                | Transfer Out - Vehicle Replaceme                     | 50,000           | 50,000           | 50,000            | -                          |
| 302-8500-4101-101                                | Transfer Out - City Council Costs                    | 1,000            | 1,849            | 2,460             | 2,289                      |
| 302-8500-4102-101                                | Transfer Out - City Attorney Costs                   | 5,000            | 15,000           | 16,000            | 32,000                     |
| 302-8500-4103-101                                | Transfer Out - City Clerk Costs                      | 1,000            | 6,279            | 6,565             | 6,756                      |
| 302-8500-4207-101                                | Transfer Out - GF Admin. Costs                       | 15,000           | 19,731           | 17,113            | 23,913                     |
| 302-8500-4208-101                                | Transfer Out - GF Central Service                    | 39,900           | 27,220           | 30,887            | 104,371                    |
| 302-8500-4209-101                                | Transfer Out - GF Gov't Buildings                    | 47,500           | 28,473           | 30,319            | 21,223                     |
| 302-8500-4210-101                                | Transfer Out - Risk Management                       | -                | 42,010           | 43,025            | 143,097                    |
| 302-8500-4425-101                                | Transfer Out - Central Garage                        | 15,000           | 14,145           | 14,565            | 43,671                     |
| 302-8500-4534-101                                | Transfer Out - Engineering                           | -                | 8,077            | 9,705             | 1,976                      |
| 302-8500-6835-504                                | Transfer Out - Water Replacemen                      | 110,601          | 55,100           | 55,100            | 55,100                     |
|  | <b>Total Transfers Out</b>                           | 289,031          | 512,884          | 275,739           | 434,396                    |
|  | <b>Total Expenditures/Debt Service/Transfers Out</b> | <b>2,802,196</b> | <b>3,193,507</b> | <b>10,537,303</b> | <b>2,530,043</b>           |

**CITY OF FILLMORE  
2012 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**

- > The Theatre was closed in April 2011 to minimize the ongoing shortfall and in the upcoming months a subcommittee will meet to discuss ideas for handling the facility. In analyzing the costs of renting the 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 \$1,118 for FY 2012.

| Description           | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Adopted |
|-----------------------|----------------|----------------|-----------------|-----------------|
| <b>Revenue</b>        |                |                |                 |                 |
| Revenue               | 77,473         | 50,891         | 51,480          | 4,980           |
| Transfers In          | 507            | -              | -               | -               |
| <b>Total</b>          | <b>77,980</b>  | <b>50,891</b>  | <b>51,480</b>   | <b>4,980</b>    |
| <b>Expenditures</b>   |                |                |                 |                 |
| Salaries and Benefits | 38,827         | 30,755         | 24,594          | 948             |
| Furlough Deduction    | -              | -              | -               | (54)            |
| Supplies and Services | 72,826         | 58,381         | 49,075          | 4,700           |
| Depreciation Expense  | 426            | 426            | 500             | 500             |
| Capital Outlay        | -              | -              | -               | -               |
| <b>Total</b>          | <b>112,079</b> | <b>89,562</b>  | <b>74,169</b>   | <b>6,094</b>    |
| <b>FT Personnel</b>   |                |                | 0.06            | 0.01            |
| <b>PT Personnel</b>   |                |                | 0.96            | -               |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 303 Town Theater**

| Account Number | Account Description | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|----------------|---------------------|----------------|----------------|-----------------|----------------------------|
|----------------|---------------------|----------------|----------------|-----------------|----------------------------|

**Revenue/Transfers In/Other Sources**

**Revenue**

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

**Transfers In**

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

**Expenditures**

|                   |                                    |               |               |               |            |
|-------------------|------------------------------------|---------------|---------------|---------------|------------|
| 303-4746-0011-111 | Full Time Salaries                 | 4,423         | 3,749         | 2,275         | 608        |
| 303-4746-0011-112 | Part Time Salaries                 | 28,526        | 20,302        | 17,496        | -          |
| 303-4746-0012-118 | Retirement                         | 933           | 1,381         | 770           | 129        |
| 303-4746-0013-122 | FICA-Social Security               | 2,556         | 1,893         | 1,565         | 49         |
| 303-4746-0013-123 | Worker's Compensation              | 684           | 1,259         | 1,044         | 15         |
| 303-4746-0013-124 | Unemployment Insurance             | 195           | 358           | 307           | 5          |
| 303-4746-0014-126 | Cafeteria Plan                     | 499           | 496           | 486           | 51         |
| 303-4746-0014-127 | Medical Insurance                  | 740           | 1,052         | 378           | 62         |
| 303-4746-0014-128 | Dental Insurance                   | 36            | 35            | 37            | 6          |
| 303-4746-0014-129 | Vision Insurance                   | 6             | 6             | 5             | 1          |
| 303-4746-0014-130 | Life Insurance/LTD                 | 25            | 24            | 33            | 3          |
| 303-4746-0014-132 | Deferred Comp                      | 90            | 90            | 90            | -          |
| 303-4746-0014-133 | Mileage Reimb                      | 115           | 110           | 108           | 18         |
|                   | <b>Total Salaries and Benefits</b> | <b>38,827</b> | <b>30,755</b> | <b>24,594</b> | <b>948</b> |
| 303-4746-0014-139 | Furlough Deduction                 | -             | -             | -             | (54)       |
| 303-4746-0021-208 | Pest Control                       | -             | -             | 200           | 200        |
| 303-4746-0021-209 | Alarm Service                      | 400           | 425           | 425           | 425        |
| 303-4746-0021-239 | Fire Extinguisher Service          | 75            | 75            | 250           | 75         |

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**Fund 303 Town Theater**

| Account Number    | Account Description                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Amended | 2012<br>Council<br>Adopted |
|-------------------|--|----------------|----------------|-----------------|----------------------------|
| 303-4746-0021-266 | Grease Trap Clean-out                  | 150            | -              | 500             | -                          |
| 303-4746-0021-270 | Ice Machine Mtnc Agreement             | 858            | -              | -               | -                          |
| 303-4746-0021-271 | Cinetech Mtnc                          | 1,320          | 1,096          | 1,200           | -                          |
| 303-4746-0021-272 | Movie Booking Services                 | 2,604          | 2,604          | 2,600           | -                          |
| 303-4746-0031-300 | Sales Tax Expense                      | 1,344          | 942            | 1,000           | -                          |
| 303-4746-0031-301 | Telephone                              | 494            | 468            | 500             | -                          |
| 303-4746-0031-302 | Utilities                              | 20,008         | 20,124         | 12,000          | 4,000                      |
| 303-4746-0031-303 | Dues & Subscriptions                   | 46             | -              | 0               | -                          |
| 303-4746-0031-305 | Postage/delivery                       | 1,500          | 1,745          | 1,550           | -                          |
| 303-4746-0031-306 | Printing/advertising                   | 100            | 46             | 100             | -                          |
| 303-4746-0031-307 | Office Supplies                        | 50             | 50             | 50              | -                          |
| 303-4746-0031-308 | Vehicle/equipment Mtnc                 | 5,448          | 5,958          | 5,000           | -                          |
| 303-4746-0031-309 | Supplies & Materials                   | 4,045          | 1,407          | 2,500           | -                          |
| 303-4746-0031-310 | Misc Expense                           | 28             | (351)          | 50              | -                          |
| 303-4746-0031-362 | Building Mtnc                          | 1,496          | 1,600          | 2,000           | -                          |
| 303-4746-0031-363 | Concessions                            | 8,194          | 5,743          | 6,000           | -                          |
| 303-4746-0031-364 | Film Rental                            | 20,142         | 12,714         | 11,500          | -                          |
| 303-4746-0031-370 | Theatre Class                          | 443            | 2,340          | -               | -                          |
| 303-4746-0031-381 | License /permit Fee                    | 293            | 217            | 550             | -                          |
| 303-4746-0031-382 | Film Supplies                          | -              | -              | -               | -                          |
| 303-4746-0031-383 | Special Event Expense                  | 3,284          | 630            | 500             | -                          |
| 303-4746-0031-384 | County Seat Tax                        | 500            | 548            | 600             | -                          |
|                   | Total Supplies and Services            | 72,826         | 58,381         | 49,075          | 4,700                      |
|                   | <b>Total Expenditures</b>              | 111,653        | 89,136         | 73,669          | 5,594                      |
| 303-4746-0051-515 | Depreciation Expense                   | 426            | 426            | 500             | 500                        |
|                   | <b>Total Expenditures/Depreciation</b> | 112,079        | 89,562         | 74,169          | 6,094                      |