

**CITY OF FILLMORE  
2012 ADOPTED BUDGET**

**REPLACEMENT RESERVES – FUNDS 502, 504, 506, 507, 508**

**DESCRIPTION**

The Replacement Reserve Funds 502, 504 and 507 are for set asides to pay for the eventual wearing out of short-lived assets.  
 General Replacement Fund 502 was closed to the General Fund in FY 2009.  
 The Water Replacement Fund 504 is used to accumulate funds for system repairs, maintenance and improvements.  
 The Vehicle Replacement Fund 507 would be used to accumulate funds to replace vehicles. Due to the fiscal crisis, there are no funds being transferred into this Fund.  
 The General Reserve Fund 506 is the City's general reserve for emergencies and unforeseen events.  
 The Sewer Rate Stabilization Fund 508 is set aside to help smooth the sewer rates over a longer period of time.

**BUDGET HIGHLIGHTS**

- > The Water Fund 302 is transferring \$55,100 to the Water Replacement Fund 504.
- > The General Purpose Reserve Fund 506 is proposed to transfer \$598,645 to the General Fund to cover the projected deficit.
- > There is no activity in the Vehicle Replacement Fund 507 due to the fiscal crisis.
- > The Sewer Rate Stabilization Fund 508 will transfer \$1,000,000 to the Sewer Operating Fund to offset operating costs.

Description	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Revenues and Transfers In</b>				
Fund 502 General Replacement	22,610	-	-	-
Fund 504 Water Replacement	110,829	55,367	55,180	55,100
Fund 506 General Reserve	28,870	65,183	-	-
Fund 507 Vehicle Replacement	201,500	105,500	105,500	-
Fund 508 Sewer Rate Stabilization	2,787,373	31,718	32,000	40,000
<b>Total</b>	<b>3,151,182</b>	<b>257,768</b>	<b>192,680</b>	<b>95,100</b>
<b>Expenditures and Transfers Out</b>				
Fund 502 General Replacement	38,445	70,484	-	-
Fund 504 Water Replacement	153,604	55,500	140,500	-
Fund 506 General Reserve	177,537	550,000	100,000	608,845
Fund 507 Vehicle Replacement	270,150	145,975	85,885	-
Fund 508 Sewer Rate Stabilization	-	-	1,000,000	1,000,000
<b>Total</b>	<b>639,736</b>	<b>821,959</b>	<b>1,326,385</b>	<b>1,608,845</b>
<b>Personnel</b>				

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**Fund 502 - Replacement General**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 Council Adopted
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**Transfer In**

502-0000-0400-506	Transfer In - General Reserve	22,610	-	-	-
	<b>Total Revenue/Transfers In</b>	<b>22,610</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Expenditures/Transfers Out**

**Expenditures**

502-4314-0051-504	Safety/protective Equipment	2,606	-	-	-
502-4314-0051-505	Small Tools/equipment	5,435	-	-	-
502-4314-0051-513	Radio Pagers	3,936	-	-	-
502-4314-0051-521	Fire Vehicle Lease	7,362	-	-	-
502-4314-0051-523	Fire Hoses	3,600	-	-	-
502-4314-0051-526	Fire Turnouts	3,000	-	-	-
502-4534-0051-530	2510 Copier	8,000	-	-	-
502-4743-0051-503	Shiells Park Improve/trash Can	4,506	-	-	-
	<b>Total Expenditures</b>	<b>38,445</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Transfers Out**

502-8500-4314-101	Transfer Out - Fire Veh. Lease	-	70,484	-	-
	<b>Total Transfers Out</b>	<b>-</b>	<b>70,484</b>	<b>-</b>	<b>-</b>

<b>Total Expenditures/Transfers Out</b>	<b>38,445</b>	<b>70,484</b>	<b>-</b>	<b>-</b>
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**CITY OF FILLMORE  
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**Fund 504 - Water Replacement Fund**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 Council Adopted
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Revenue/Transfers In

Revenue

504-0000-0306-050	Interest Earning	114	267	80	-
	<b>Total Revenue</b>	<b>114</b>	<b>267</b>	<b>80</b>	<b>-</b>

Transfer In

504-0000-0400-302	Transfer In - Water Fund	110,601	55,100	55,100	55,100
	<b>Total Transfer In</b>	<b>110,601</b>	<b>55,100</b>	<b>55,100</b>	<b>55,100</b>

<b>Total Revenue/Transfers In</b>	<b>110,829</b>	<b>55,367</b>	<b>55,180</b>	<b>55,100</b>
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Expenditures/Transfers Out

Expenditures

504-4848-0051-511	Well Repairs	-			
504-4848-0051-512	Compressor	13,243			
504-4848-0051-521	Generator Welder	2,882			
504-4851-0051-591	Radio Water Meters	35,979			
	<b>Total Expenditures</b>	<b>52,104</b>	<b>-</b>	<b>-</b>	<b>-</b>

Transfers Out

504-8500-4848-302	Transfer Out - Water Fund	-	-	85,000	-
504-8500-4847-507	Transfer Out - Veh Replcment	101,500	55,500	55,500	-
	<b>Total Transfers Out</b>	<b>101,500</b>	<b>55,500</b>	<b>140,500</b>	<b>-</b>

<b>Total Expenditures/Transfers</b>	<b>153,604</b>	<b>55,500</b>	<b>140,500</b>	<b>-</b>
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**CITY OF FILLMORE  
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**506 General Purpose Reserve**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 Council Adopted
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**Revenue**

506-0000-0306-050	Interest Earnings	10,286	472	-	-
506-0000-0306-255	Closed Landfill-IWMB	18,585	49,709	-	-
506-0000-0311-125	Misc. Revenue	-	15,002	-	-
506-0000-0311-399	Prior Period Adjustment	-	-	-	-
	<b>Total Revenue</b>	<b>28,870</b>	<b>65,183</b>	<b>-</b>	<b>-</b>

**Expenditures/Transfers Out**

**Expenditures**

506-4103-0021-210	Initiative Rpt of No. Fillmore	11,800			
506-4210-0031-350	Disaster	(305)			
506-4210-0031-351	FEMA Floodplain/Floodway Stg	2,541			
506-4210-0051-352	Closed Land Fill Flood Repair	33,332			
506-4313-0021-213	Sheriff Contract-Gang Officer	107,558			
	<b>Total Expenditures</b>	<b>154,927</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Transfers Out**

506-8500-0000-101	Transfer Out - General Fund	-	250,000	100,000	608,845
506-8500-0502-957	Transfer Out - General Replace	22,610	-	-	-
506-8500-4210-101	Transfer Out - GF Risk Mgt.	-	300,000	-	-
	<b>Total Transfers Out</b>	<b>22,610</b>	<b>550,000</b>	<b>100,000</b>	<b>608,845</b>

	<b>Total Expenditures/Transfers Out</b>	<b>177,537</b>	<b>550,000</b>	<b>100,000</b>	<b>608,845</b>
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**CITY OF FILLMORE  
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**507 Vehicle Replacement Fund**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 Council Adopted
<b><u>Transfers In</u></b>					
507-0000-0400-302	Transfer In - Water Fund	50,000	50,000	50,000	-
507-0000-0400-402	Transfer In - DIF Fire	50,000	-	-	-
507-0000-0400-504	Transfer In - Water Replace Fd	101,500	55,500	55,500	-
	<b>Total Transfers In</b>	<u>201,500</u>	<u>105,500</u>	<u>105,500</u>	<u>-</u>
<b><u>Expenditures/Transfers Out</u></b>					
<b><u>Expenditures</u></b>					
507-4425-0051-521	Vehicle Replacement	124,184	-	-	-
	<b>Total Expenditures</b>	<u>124,184</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Transfers Out</u></b>					
507-8500-7206-808	Transfer Out - Capital Lease	145,966	145,975	85,885	-
	<b>Total Transfers Out</b>	<u>145,966</u>	<u>145,975</u>	<u>85,885</u>	<u>-</u>
	<b>Total Expenditures/Transfers Out</b>	<u>270,150</u>	<u>145,975</u>	<u>85,885</u>	<u>-</u>

**CITY OF FILLMORE  
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**Fund 508 Sewer Rate Stabilization Fund**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Amended	2012 Council Adopted
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**Revenue/Transfers In**

508-0000-0306-050	Interest Earnings	46,931	31,718	32,000	40,000
	<b>Total Revenue</b>	46,931	31,718	32,000	40,000

**Transfers In**

508-0000-0400-301	Transfer In - Sewer Fd 301	2,693,510	-	-	-
	<b>Total Transfers In</b>	2,693,510	-	-	-

	<b>Total Revenue/Transfers In</b>	<u>2,787,373</u>	<u>31,718</u>	<u>32,000</u>	<u>40,000</u>
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**Transfers Out**

508-8500-0000-301	Transfer Out - Sewer Fd 301	-	-	1,000,000	1,000,000
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