



City of Fillmore, California

**ADOPTED
OPERATING
BUDGET**

FISCAL YEAR 2019-20

CITY OF FILLMORE

CALIFORNIA



ADOPTED OPERATING BUDGET

Fiscal Year 2019-2020

INCORPORATED IN 1914

Cover: City of Fillmore City Hall

CITY OF FILLMORE

Adopted Operating Budget

Fiscal Year 2019-2020

City Council

Diane McCall
Mark Austin
Manuel Minjares
Tim Holmgren
Lynn Edmonds

Executive Management Team

David W Rowlands, City Manager
Tiffany Israel, City Attorney
Gaylynn Brien, Finance Director
Keith Gurrola, Fire Chief
Eric Tennesen, Police Chief
Kevin McSweeney, Planning/Community Development Director
Erika Herrera, Human Resources Director/Deputy City Clerk
David Smallwood, Public Works Manager
Krista Martinez and Sandra Edwards, Parks and Recreation Coordinators

A special thanks to all the City departments, whose cooperation and input helped put this document together.

CITY OF FILLMORE

Residents



Mayor
Diane McCall



Mayor Pro Tem
Tim Holmgren



Council Member
Manuel Minjares



Council Member
Mark Austin

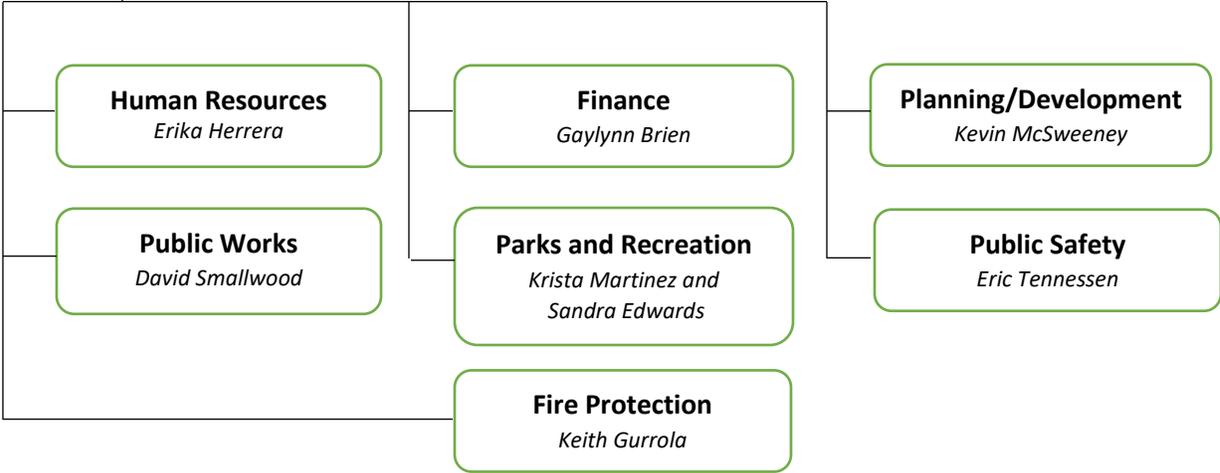


Council Member
Lynn Edmonds

City Manager
David W Rowlands

- Planning Commission
- Active Adult Commission
- Parks Commission
- Arts Commission
- Successor Agency to RDA

City Attorney
Tiffany Israel





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Fillmore

California

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

The Adopted Budget for FY 2018-19 received two awards. The Government Finance Officers Association of the United States and Canada (GFOA) presented a “Distinguished Budget Presentation Award” to the City of Fillmore. To receive this award, a governmental entity must publish a budget document that meets program rating criteria, as a Policy document, operations guide, financial plan, and communications devise.

In preparing the Adopted FY 2019-20 Budget document, staff has again followed the GFOA criteria. This document will be submitted to the GFOA to be considered for the “Distinguished Budget Presentation Award.”



At the State level, the City's Adopted FY 2018-2019 Budget document received the "Excellence in Operating Budget Award" from the California Society of Municipal Finance Officers (CSMFO).

Like the GFOA, the CSMFO also has a set of specific rating criteria. In preparing the Adopted FY 2019-20 Budget document, staff has again followed the CSMFO criteria. This document will be submitted to the CSMFO to be considered for the "Excellence in Operating Budget Award".

**CITY OF FILLMORE
FY 2019-20 BUDGET**

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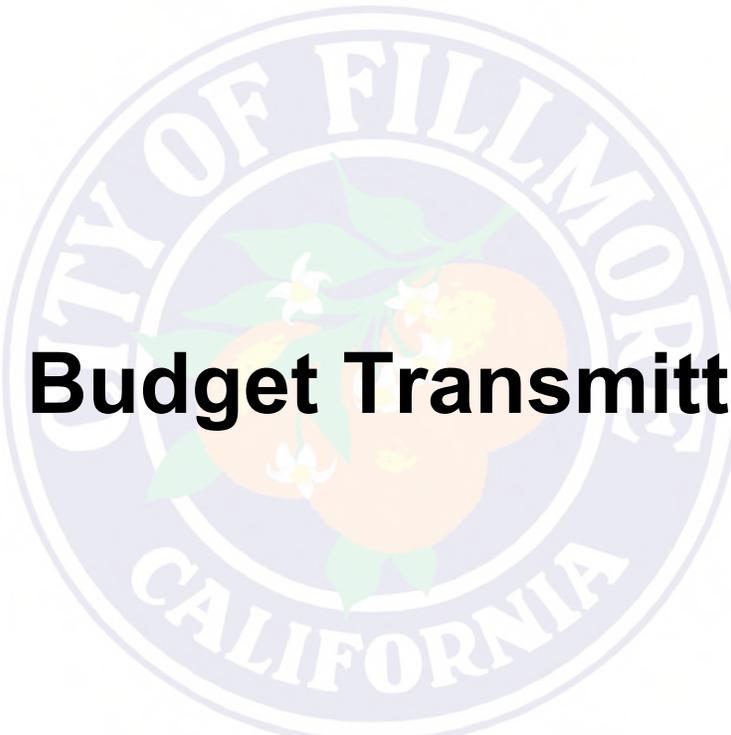
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The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with several ripe oranges and green leaves. The words "CITY OF FILLMORE" are written in a circular path around the top, and "CALIFORNIA" is written around the bottom. The seal is rendered in a light, semi-transparent purple color.

I. Budget Transmittal



CITY OF FILLMORE
CENTRAL PARK PLAZA
250 Central Avenue
Fillmore, California 93015-1907
(805) 524-3701 • FAX (805) 524-5707

July 1, 2019

Honorable Mayor and Members of the City Council:

It is my pleasure to present the adopted FY 2019-20 Annual Budget for the City Fillmore. The appropriation levels reflect the City Council's direction to balance the City's Operating Budget and maintain a conservative budgeting approach.

The adoption of the annual budget is the most important policy statement the City Council makes each year. The budget process establishes priorities for use of the City's human resources, infrastructure, and financial assets. It requires individual departments to evaluate current services and programs, forecast for the year ahead, and establish priorities for the upcoming fiscal year budget. The City Council has maintained a conservative approach toward spending, realizing that the City will continue to face threats to services levels and revenue generation without an aggressive and strategic plan for budgeting for the future of the community. This conservative approach has served the City well since you have been in office.

POLICY, ECONOMIC, AND LEGISLATIVE ISSUES

The FY 2019-20 Annual Budget continues the City's recent economic recovery after several years of deficit General Fund spending that, of necessity, utilized reserves set aside in prior years to address difficult financial times. The budget is again balanced and is reflective of the efforts of the City Council and staff to resolve significant financial issues involving a sales tax sharing dispute, a major recession, and the state-mandated dissolution of the Fillmore Redevelopment Agency.

Land development continues to improve with increases in residential development activity occurring in the current fiscal year and projected to increase over the next five years. This will result in improved property tax revenue and land development fees. Additionally, sales tax and other General Fund revenues are anticipated to increase as the City's population is projected to increase by 10% over the next 10 years. The budget contains information regarding staff's projection of economic activity during the forthcoming five years.

While the FY 2019-20 General Fund budget is balanced, Fillmore must generate additional revenues to further improve the level of services provided to the community. Additional revenues will be used to continue the restoration of staffing levels to the levels of earlier years and for technology improvements that will increase staff productivity. Such changes will allow the City Council to continue its efforts to operate on a more proactive level, rather than reactively responding to issues.

Between FY 2009-10 and FY 2002-13, the number of full-time staff decreased by 26 full-time positions, a 57% reduction. Some of those positions have since been restored, but additional

staff is needed to manage capital projects, process land development applications in a timely manner, plan for emergencies, expand staff training efforts, encourage citywide economic development activity, and further strengthen the bond between city government and the public.

STRATEGIC GOALS

The Adopted FY 2019-20 Operating Budget provides enough resources to achieve the City Council's goals and top five priorities, shown in the attachments, as well as the ability to achieve the objectives within each Department. The attachments provide a table that delineates the City Council's six broad goals and the City Council's top five priorities for the new fiscal year. Changes to these priorities include the enhancement to the Parks and Recreation Department. New programs are desired and added to improve services that create a healthy community and active citizenry. These new programs are identified in the attachments under City Council Goal #E and City Council Priority #E.

IMPROVEMENTS IN SERVICE LEVELS

In its efforts to recover from past financial challenges, the City has successfully implemented numerous improvements in service levels over the last fiscal year as shown below. Additional improvements and accomplishments are identified in the departmental section of the budget.

- Developed and implemented new Public Arts Programs that involved updating the City Municipal Code and the creation of an Arts Commission. These programs are designed to encourage, stimulate, promote and foster the cultural enrichment of the City.
- Enhanced programs and active adult activities at the new Active Adult Center - a positive environment and place where active adults can meet, play games and enjoy the company of others.
- The Police Department continued to provide our citizens with a safe environment in which to live, work, and play. The partnership between the Ventura County Sheriff's Office, the City, and a vigilant community has resulted in an 34% reduction in Part I crimes per 1000 people between 2010 - 2018. Additionally, the Sheriff's Office maintained a 5.8-minute response time for emergency calls for service and a 13.3-minute response time for non-emergency calls.
- The Fire Department increased participation in regional Fire and Emergency Management organizations and committees. Maintained a less than five-minute response time for fire and paramedic service calls for 90% of the incidents and achieved the ability to mitigate structural fires within 30 minutes of arrival.
- Several street overlay and sidewalk replacement projects were completed that improved traffic management and safety in the community.
- Purchased a public works much-needed John-Deere Backhoe that replaced one that was more than 20 years old. This is used to repair water leaks, digs and moves dirt.
- Numerous technology and resiliency enhancements have been planned and implemented across the City of Fillmore These enhancements include improving backup power systems for critical City sites, improving the speed, efficiency and security of network systems,

ongoing improvements to microwave and control equipment responsible for running critical water assets and improving infrastructure security by adding security cameras.

- Road improvements completed include the resurfacing of several high priority streets, identified in a street pavement management report. This work included surface prep, cold milling and dig out repairs. Grant funds from the Surface Transportation Program Local (STPL) program were received to fund these projects.
- Traffic improvements comprise the addition of multiple “No Parking” signs installed throughout the City on streets identified as having safety issues and visual problems. These include large trucks and semi-trucks parking in neighborhoods that create obstructions causing safety and visual issues.

PERFORMANCE MEASURES

The City for the first time implemented performance measure reporting in FY 2015-16 and reported them for the first time in the FY 2016-17 Adopted Budget. The measures continue to be reported in the current fiscal year budget and were also reviewed to ensure they are meaningful, valuable and appropriately measured to highlight areas where the City performs well, as well as those areas in which an evaluation is warranted.

LONG-RANGE FINANCIAL STRATEGY

Currently, the City is experiencing revenue shortfalls in several funds and added growth on top of those shortfalls will create an additional burden. The General Fund depends on sales tax revenues to fund the needed programs and services for the community and is now experiencing a shortfall in revenue. A major business located in the City and major payor of sales tax saw a 50% reduction in sales (due to the loss of a major client) and consequently reduced the amount of sales tax paid to the City. This is having a major impact on the City’s revenue and as a result, a shortfall was experienced in FY 2018-19 and a consequent reduction in sales tax revenue is presented in the current fiscal year budget. The City addressed the reduction in sales tax revenue by incorporating several budget reductions and a few revenue enhancements into the budget. Additionally, several funds generate insufficient revenues to support ongoing operations. These pertain to the Street, Solid Waste and the Storm Drain (NPDES) Funds. Large demands are placed on these funds to perform services that are not fully funded by the fees or taxes that are used to pay for them. Further, the Community Pool and Recreation Funds also generate insufficient revenues and create an additional burden on the General Fund to balance the expenditures.

Challenges Impacting the Budget:

- Constrained financial strength. The financial strength gained over the last four years is now starting to weaken with the loss of sales tax revenue. Though sales tax revenues are expected to improve they are forecast to be less than the amounts generated in previous years.
- Increased use of Fund Balance to balance the budget. This includes the General Fund, Street (Gas Tax) Fund, Solid Waste and Storm Drain (NPDES) Funds. Revenues may

decline or remain the same, however, they remain insufficient to cover the cost for services provided to the community and meet the increased environmental requirements placed on the City.

- Increase in the cost to maintain staffing levels that includes salaries, health benefits and pension liabilities.
- Increased need for the General Fund to support other funds that generate insufficient revenues to balance their budgets yet provide priority services to the community, such as the Recreation and Community Pool Funds.
- Increased need to identify new revenues and/or decreases in expenses that reduce services desired by the community.
- New growth creates new challenges that include maintaining added infrastructure, such as roads, sidewalks, trees and parks, and ensuring that adequate water and sewer services are provided to a growing population.
- Increased demand for Public safety that includes police services and fire protection. Revenues are not expected to be enough to meet the expenditures and cost to provide the increase in these services.

Economic Indicators:

- The local economy is improving. The City is not yet built-out and has room to grow with several areas designated for new development. Designated growth in development comprises a 1.3 million square foot business park plus an additional 1,580 new residential permits that the City expects to issue over the next ten years.
- Residential permits continue to be issued averaging 45 new permits a year. The largest residential development includes “The Bridges” subdivision that will include 750 new homes once it’s completed.
- Growth in the Business Park: The 1.3 million square foot business park continues to gain new businesses that currently under construction include 1) Rotorcraft, a helicopter manufacturing plant that will include a heliport and employ 58 full time employees. 2) New 2.7-acre Ventura County Fire Station that will include a 15,000 square foot building, modern utility systems and adequate room for fire engines.

Major issues that will impact the City over the current and future years:

- Sales Tax Sharing Agreements Valued at \$2.6 Million and \$1.2 Million: Sales tax sharing agreements that the City entered in FY 2009 and 2010 continue to impact the General Fund sales tax revenue. The State of California allows cities to contract with consultants who would find businesses willing to relocate to another City. If a business was found and did relocate to their City, the City would in turn share a portion of the additional sales tax generated and paid to the City by the new company with the consultant, (and the consultant would in turn, share a portion of their shared sales tax with the new relocated company). Businesses willing to

relocate to another City are the type that generate large amounts of sales tax revenue and is beneficial for the company to relocate to the new City. A key stipulation for the business or company that relocates to another City is that they must open an office or facility in the new City.

The City of Fillmore entered into two agreements with two different consultants to bring in new businesses to the City. Two businesses were found that agreed to relocate to the City that included SW Jet Fuel and So Cal Purchasing Group. However, the relocation of these two businesses were questioned by the cities where the businesses were previously located, and consequently two lawsuits were brought against the City of Fillmore. Each lawsuit claimed that the businesses never relocated to the City of Fillmore and that the businesses were in fact still located in their City. One lawsuit has been resolved and one is still pending and under appeal.

The one resolved was associated with SW Jet Fuel. Sales tax paid to the City of Fillmore totaled \$2.6 million. The Board of Equalization, the State agency that governs and administers sales tax revenue to the multiple cities and counties throughout the State of California, ruled against the City of Fillmore and determined that SW Jet Fuel never existed in the City of Fillmore. Consequently, the City returned the \$2.6 million, returning it over 8 quarters starting in June 2016 and ending in March 2018. Further, the sales tax sharing agreement the City entered into with the consultant used to obtain SW Jet Fuel also consequently returned their share of the sales tax, which totaled \$2 million, back to the City. The net effect on the City of Fillmore was a reduction of \$600,000 in sales tax revenue.

The one under appeal is associated with So Cal Purchasing Group. Sales tax paid to the City totaled \$1.2 million and is expected to be resolved by end of FY 2019-20. Out of the \$1.2 million, the City shared \$1.1 million with a consultant that was used to bring So Cal Purchasing Group to the City. If the City loses this case, the City will expect to have these funds returned with the net impact on the City to be a reduction of \$100,000.

In both these cases, the City of Fillmore has sufficient reserves to cover any negative impact on revenue and anticipates that this will not negatively impact the level of services provided to the community.

- Public Employees Retirement System: The California agency that administers the retirement system for public employees (CalPers) claims that based on a CalPers actuarial valuation study the City owes \$6.2 million in unfunded retirement liability to fully fund the City's pension plan including both Miscellaneous and Safety employees. The City is now required to pay at least \$400,000, including interest, a fiscal year over the next 30 years towards this unfunded liability.

Current Financial Plan:

- The City must continue to balance competing priorities against limited resources and constraints.
- Maintain staffing levels and minimize cost increases by delaying salary step increases, renegotiate health care benefits, and pay down pension liability if cost beneficial.

- Encourage both commercial and residential development in accordance with the City's recently adopted Economic Development Plan.
- Identify immediate and short-term infrastructure needs as identified in the City's Capital Improvement Program and fund projects when identified funding sources are found.
- Expedite, whenever possible, new land development projects that will generate additional sales tax, business tax, and property tax revenues plus an increased utility base that will improve the economy of scale.
- Expand the focus on improving quality of life issues in the City by emphasizing complaint-based code enforcement activities and expanding leisure service and recreational activities for persons of all ages.
- Fund community and recreational activities and events with donations and grant funds, if available.

The goal over the next several fiscal years is to achieve balanced budgets across all funds. Long-term financial planning is a hallmark of prudent financial management that enables the City to pro-actively prepare for the future. It is through long-term financial planning and strong leadership that has enabled the City to weather economic storms in the past and is expected to prepare us for the future.

SUMMARY

The Annual Budget is a living document that enables the City's policy body to respond to changes in revenue projections and the needs of the community. Therefore, additional appropriation requests may be presented to the City Council over the next year as the need arises.

A comprehensive report will be presented at mid-year to inform the City Council as to the financial position of the City, as well as to report on the progress towards achieving the goals and programs contained in the Annual Budget.

David W. Rowlands

David W. Rowlands
City Manager

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with green leaves and several ripe oranges. The words "CITY OF FILLMORE" are written in a semi-circle along the top inner edge of the seal, and "CALIFORNIA" is written along the bottom inner edge. The entire seal is rendered in a light purple or lavender color.

Citywide Priorities and Council Goals

Strategic Goals for FY 2019-2020

The City Council established six Strategic Goals and adopted five City Priorities for FY 2019-2020.

The following tables delineate City Council's Six Goals:

No.	City Council Strategic Goals
A.	<p>Economic Development: Implement Economic Development Strategic Plan and work with Downtown businesses to identify actions for the city to pursue as it enacts business retention, expansion, and attraction efforts:</p> <ol style="list-style-type: none"> 1. Develop opportunities and assist businesses with opening facilities in the Fillmore Business Park. <ul style="list-style-type: none"> • Finalize review of the Business Park Impact Fee to encourage business development. • Work with Rotorcraft to open their new facility. • Evaluate opportunities for small business development. 2. Enhance retail businesses by implementing The Retail Coach, a consulting firm, recommendations. <ul style="list-style-type: none"> • Aggressively conduct business recruitment and retention and work to increase retail revenue. 3. Develop a business strategy for Downtown Development including incentives, workshops and an emphasis on small businesses. <ul style="list-style-type: none"> • Work with Chamber of Commerce and individual businesses to help recruit and retain jobs and businesses. • Work collaboratively with Chamber and downtown businesses, create activities and programs, concerts, outdoor movie nights and other events to energize downtown and build community. 4. Complete Successor Redevelopment Agency Tasks as required by the California Department of Finance. <ul style="list-style-type: none"> • Dispose of former Fillmore Redevelopment Agency properties identified in the approved Long-Range Property Management Plan. • Decide whether to purchase the Successor Agency-owned Towne Theatre property for use by the City of Fillmore or if it should be sold at its appraised value. • Develop and obtain approval of the Last and Final Recognized Obligation Payment Schedule. <p>Funding: General Fund, Successor Agency Fund and Development Trust</p>

No.	City Council Strategic Goals
B.	<p data-bbox="277 233 1344 268"><i>Public Works: Provide and enhance infrastructure to the citizens of Fillmore.</i></p> <ol data-bbox="321 306 1422 667" style="list-style-type: none"> 1. Implement the street maintenance program that identified the conditions of the roadway and prioritized the streets by needed maintenance. 2. Repair entry water feature at The Bridges subdivision. 3. Determine feasibility for solar panels on city owned property. 4. Prepare and implement grading permits. 5. Prepare citywide drainage master plan as required by NPDES. 6. Support Parks and Recreation with sustainability efforts. 7. Work collaboratively with watershed partner agencies to implement reasonable, cost effective storm water programs and projects to improve water quality of urban runoff to our rivers. <p data-bbox="277 709 1360 779">Funding: General Fund, Street Fund, Landscape & Lighting and Storm Drain Assessment District Funds, and Storm Water (NPDES) Fund</p>
C.	<p data-bbox="277 793 1430 863"><i>Planning: Implement high quality projects in accordance to the Fillmore General Plan and ensure that the goals and policies of City Council are carried out.</i></p> <ol data-bbox="321 905 1414 1083" style="list-style-type: none"> 1. Projects are reviewed in accordance to City Council approved documents. 2. Development projects have the architectural features that represent Fillmore and not common to surrounding southern California cities. 3. Pursue developers for the downtown area. 4. Revise the Business Park Fees. <p data-bbox="277 1125 1089 1161">Funding: General Fund and Development Trust Accounts</p>
D.	<p data-bbox="277 1199 1430 1310"><i>Public Safety and Fire Protection: Continue strong commitment to public safety to ensure the City remains one of the safest cities in Ventura County and provide personnel and equipment to carry out this mission.</i></p> <ol data-bbox="321 1346 1414 1598" style="list-style-type: none"> 1. Police - continue to research grants to assist in working with high-risk youth and young adults to help crime prevention. 2. Fire – ensure staff are properly trained and that equipment needs are met. 3. Continue to provide EOC training for all City personnel in anticipation of a disaster that may impact the City or the area. 4. Achieve a target of 90% for response arrival within five minutes for emergency and in-progress calls for service. <p data-bbox="277 1640 610 1675">Funding: General Fund</p>

No.	City Council Strategic Goals
E.	<p data-bbox="277 233 1425 338"><i>Community, Parks and Recreation: Support and design programs and services that create a healthy community, encourage community pride and support the City's sustainability efforts.</i></p> <ol style="list-style-type: none"> <li data-bbox="277 380 1425 632">1. Implement and participate in efforts to create a healthy and active citizenry. <ul style="list-style-type: none"> <li data-bbox="370 422 1425 527">• Created new celebrations for the community to enjoy with music and food. Events include the “Day of the Dead” celebration and “Trunk or Treat”, a Halloween activity. <li data-bbox="370 533 1425 564">• Develop a Skate Park event <li data-bbox="370 571 1425 632">• Continue to finalize plans and implement improvements at Two Rivers Park <li data-bbox="277 642 1425 674">2. Promote programs for active adults that keep them engaged and active. <li data-bbox="277 680 1425 831">3. Sustainability efforts. <ul style="list-style-type: none"> <li data-bbox="370 722 1425 753">• Develop a comprehensive sustainability plan. <li data-bbox="370 760 1425 791">• Develop zero waste plans for community events. <li data-bbox="370 798 1425 831">• Participate in Earth Day events. <p data-bbox="277 869 919 900">Funding: General Fund and Recreation Fund</p>
F.	<p data-bbox="277 947 1425 1094"><i>Finance and Information Technology: Operate City government in a fiscally and managerially responsible and prudent manner to ensure financial security through sound fiscal policies. Additionally, implement new technology that will improve work operations and increase customer service.</i></p> <ol style="list-style-type: none"> <li data-bbox="277 1136 1425 1314">1. Prepare professional financial documents the public can understand. <ul style="list-style-type: none"> <li data-bbox="370 1178 1425 1209">• Achieve the Budget Reporting award from the GFOA <li data-bbox="370 1215 1425 1247">• Achieve the Operating Budget award from the CSMFO <li data-bbox="370 1253 1425 1314">• Achieve the Award for Excellence in Financial Reporting from the GFOA <li data-bbox="277 1325 1425 1430">2. Development of a strategy to address negative cash balances and negative fund balances in the Recreation and Community Pool funds, and in the Landscape and Lighting and Storm Drain Districts. <li data-bbox="277 1440 1425 1472">3. Ensure timely and accurate collections of accounts receivable. <li data-bbox="277 1478 1425 1541">4. Review, evaluate and conduct a physical inventory of the City's fixed assets to ensure an accurate accounting and tracking. <li data-bbox="277 1547 1425 1610">5. Implement cost-benefit technology that will improve and create efficiencies in work operations and improve customer service to citizens. <p data-bbox="277 1652 1292 1684">Funding: City Operating Funds, Recreation and Community Pool Funds</p>

**Citywide FY 2019-2020
Top Priorities**

The following tables delineate City Council’s *Citywide Top Five Priorities*.

No.	City Council Priorities
A.	Maintain a balanced budget and continue to explore new revenue sources to obtain long-term financial stability and independence. Funding Source: General Fund
B.	Enhance existing and offer new youth and active adult activities, sports and other programs to the community. Funding Source: General Fund and Recreation Fund
C.	Fully develop the Business Park and encourage new businesses to relocate to the City of Fillmore. Funding Source: General Fund and Development Trust Accounts
D.	Maintain existing public safety service levels, including front-line police patrol services. Funding Source: General Fund
E	Implement improvements to City infrastructure to minimize hazards and ensure safety that include proper maintenance of existing streets, curbs and sidewalks. Funding Source: General Fund, Street Fund and Street Capital Funds

The City Council reconvened in January to review the status of the previous fiscal year priorities, initially established in January 2015, and updated the goals and priorities shown above.

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with several ripe oranges and green leaves. The words "CITY OF FILLMORE" are written in a circular path around the top, and "CALIFORNIA" is written along the bottom. The seal is rendered in a light blue, semi-transparent style.

II. Budget Information



Budget User's Guide

BUDGET USER'S GUIDE

Basis of Budgeting/Accounting

The fiscal year budget is prepared consistent with Generally Accepted Accounting Principles (GAAP). All governmental funds are budgeted and accounted for using the modified accrual basis of accounting. Modified accrual recognizes revenues and other financing resources when they become available to finance expenditures of the current period and expenditures are recognized when the fund liability is incurred. Proprietary fund revenues and expenses are budgeted and recognized on an accrual basis. Accrual basis recognizes revenues when earned regardless of when they are received, and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

However, there are exceptions to the above basis as follows:

- Capital outlay and expenditures are capitalized and recorded as assets on a GAAP basis (if the threshold is met), but expensed annually on the budgetary basis. The budgetary basis provides a more accurate description of the actual capital outlays made and planned for during the year.
- Depreciation expense is not shown on the budgetary basis for the proprietary fund-types since capital outlay is expensed and not depreciated.
- The budgetary basis does not show the value of employee leave balances that are shown as a liability on the Balance Sheet.
- It includes principal payments on debt as a budgetary expenditure though on the financial statements, principal payments are treated as a reduction from the associated liability on the Balance Sheet.

Operating appropriations lapse at the end of each fiscal year. The budgetary level of control for all governmental fund types is the fund level. The City Manager has the discretion to transfer appropriations between departments within a fund, but changes to appropriations or transfers between funds must be approved by City Council. Multi-year projects are budgeted in each year of the project based on the estimated amount that will be completed and expensed in the year.

Budget Formulation and Process

Each year, the City of Fillmore strives to develop and adopt a balanced budget that serves as a guide for providing City services to the public. The budget contains general information regarding each City department and function, major objectives, prior year major accomplishments, a working financial plan, and financial projections going forward.

The City's fiscal year runs from July 1 to June 30. In February, following the mid-year budget review, the City Council adopts the budget development guidelines that provide overall direction for development of the budget. Subsequent to the City Council's action in February, departments are requested to identify the level of funding necessary

to carry out current activities and programs and to develop cost estimates and justification for new and expanded programs, added staff, and new or replacement equipment items. The Finance Department, with assistance from the departments, also develops preliminary revenue projections during this period. Revenue projections continue to be refined up to the time that the City Council adopts the budget. Review and update the Long-Range Planning information that includes the Five-Year Financial Forecast for the General Fund.

The City Manager and Finance Department staff conduct a series of budget review meetings during March and April with department heads to establish the level of funding that is to be recommended to the City Council. The City Manager also reviews revenue projections during this period. Based on that information, Finance Department staff develops a proposed budget for submission to the City Council.

A proposed budget for all operating and capital improvement funds is prepared and distributed to the City Council and department staff in mid-May. A budget study session is conducted with the City Council during May of each year. City staff formally presents the proposed budget, as well as those items previously requested by departments that are not recommended for funding. Following public comments, the City Council provides direction to staff regarding any changes to the proposed budget.

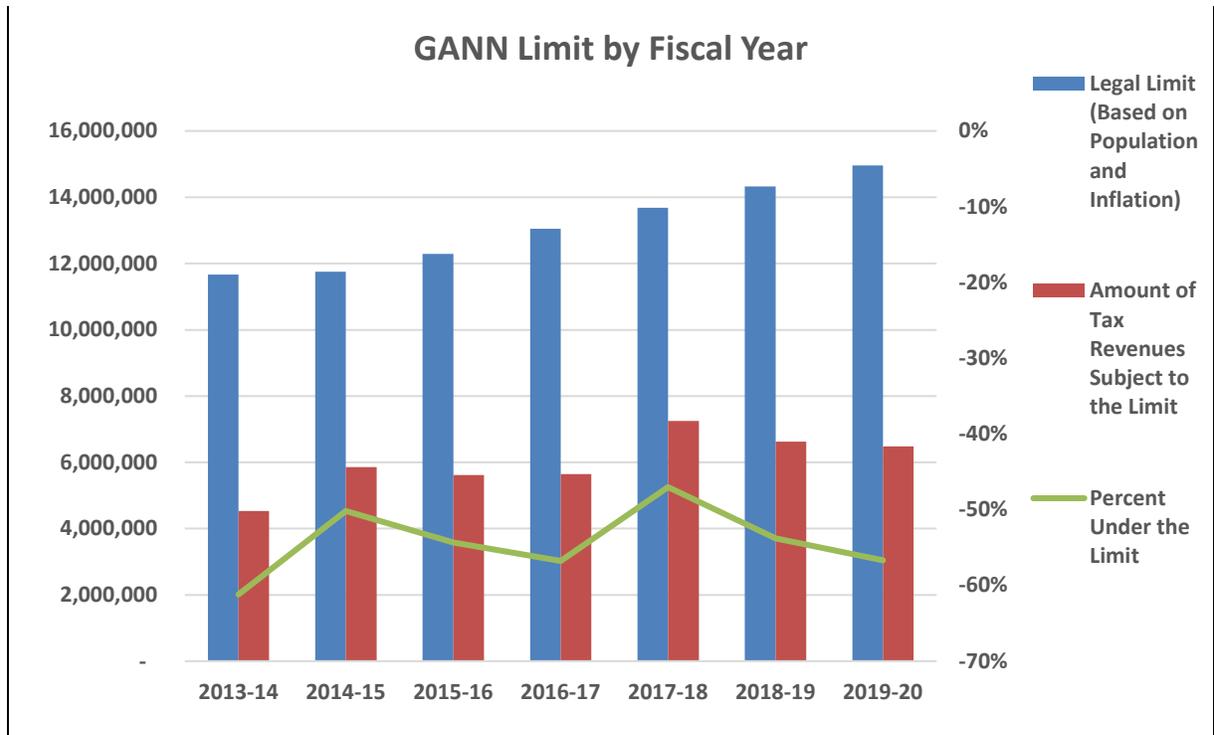
In early June, the proposed budget, incorporating changes directed by the City Council, is submitted along with a staff report recommending adoption of a resolution approving the budget and establishing budget management guidelines for the forthcoming fiscal year. The adopted budget, which incorporates changes made by the City Council during the budget hearings, goes into effect on July 1.

Budget Implementation and Budget Transfers

Once the Budget has been adopted by City Council, the responsibility of implementing each department's budget lies with the department heads, with ultimate responsibility resting with the City Manager. Department heads are expected to operate their department within the appropriations established in the Budget. Budget transfers or budget appropriation amendments should be the exception, rather than the rule. In certain cases, however, requests are considered where events have occurred, which are unforeseen. (Further details with respect to budget transfers and appropriations can be found in the Fiscal Policy section at the end of this document.)

Appropriation Limit

The Gann Spending Limitation (Article XIII B of the State Constitution) sets limits on the amount of tax revenues that the State and most local governments can appropriate within a given fiscal year. FY 1978-79 appropriations serve as the base for this limit, with adjustments being made annually to reflect increases in population, the cost of living, and financial responsibility transfers. Each year the City is required to adopt a Resolution establishing a limit on its appropriations of tax proceeds.



Appropriations				
Fiscal Year	Legal Limit (Based on Population and Inflation)	Amount of Tax Revenues Subject to the Limit	Amount Under/ (Over) the Limit	Percent Under/(Over) the Limit
2013-14	11,667,569	4,528,195	7,139,374	61%
2014-15	11,755,977	5,858,826	5,897,151	50%
2015-16	12,290,486	5,613,127	6,677,359	54%
2016-17	13,052,794	5,642,646	7,410,148	57%
2017-18	13,686,028	7,251,526	6,434,502	47%
2018-19	14,325,932	6,621,090	7,704,842	54%
2019-20	14,957,818	6,480,588	8,477,230	57%

The above chart and table depict seven years of the Appropriations Limit. The Amount of Tax Revenues Subject to the Limit has steadily increased, and though not shown in the above table, the City experienced an all-time low in FY 2012-13 at \$2.86M. Now this amount has steadily increased over time with the current fiscal year amount equating to \$6.48M, an 80% increase, when compared to FY 2012-13. This low amount reported in FY 2012-13 is primarily due to, at that time, the California State Board of Equalization (now California Department of Tax and Fee Administration, CDTFA) withholding four years of sales tax revenue due to a pending lawsuit. Once the lawsuit was resolved the sales tax funds were released throughout fiscal years 2013-14 through 2015-16. Although tax proceeds subject to the limit are expected to increase in the next five years because of a continually improving economy and

substantial residential and commercial development, the City is expected to stay well under the appropriation limit in future years.

Budget Calendar

The Budget Calendar was presented to City Council on January 22, 2019. The fiscal year budget process requires significant staff effort. The budget calendar is the first step in completing the fiscal year budget on time.

Documentation of a Budget calendar assists departments in preparing for the next fiscal year Operating Program Budgets process. The calendar is subject to change and is intended to be used as a general guideline. The recommended budget calendar is as follows:

ACTIVITY	DATE(S)
City Council confirm goals and/or establish new goals.	January 2019
Preparation of draft (baseline) budget.	March 18, 2019
Prepare, review and update the long-range planning document that includes the five-year forecast for the General Fund.	March 25, 2019
Departmental preliminary budget requests are submitted to the City Manager.	March 25, 2019
City Manager reviews departmental requests.	March 28, 2019
City Manager meets with department heads to discuss the preliminary budget.	April 1, 2019
Preparation of the proposed budget and update the five-year forecast and planning document.	April 8, 2019
Planning Commission reviews Capital Improvement requests for compliance with the General Plan.	April 23, 2019
Distribute proposed budget to the City Council/Successor Agency Board.	April 23, 2019
Conduct one-on-one work sessions with the City Council/Successor Agency members.	April 29 – May 3, 2019
City Council/Successor Agency Board conduct first reading/review of the proposed budget and request approval. Also adopt the GANN Limit resolution.	May 28, 2019
If not approved at the first reading, City Council/Successor Agency Board conduct second reading/review and adopt the proposed budget. Also adopt the GANN Limit resolution.	June 11, 2019
No City Council meeting scheduled.	June 25, 2019

Performance Measures

The City's Core Budget Team, consisting of the City Manager, Finance Director and other department directors, as appropriate, met to discuss and introduce the concept and development of performance measures during the FY 2015-2016 budget process. The goal and anticipation of the meeting was to implement and report measures in the FY 2016-17 budget. Basic guidelines were developed and followed along with relating the performance measures to the mission statement, goals, and objectives of the City.

During the FY 2019-2020 budget process, performance measures were revisited by each department. Input started in March 2019, with documentation reviewed throughout the budget process period. Follow-up meetings were held to review the information provided by each department, as well as to improve their initial performance measures.

All departments spent a great deal of time with their current measures so that they are linked to both the City Council's Goals and Priorities. Performance Measures, organized by department, are provided as a tool to measure effectiveness and efficiencies of City operations.

Fiscal Policies Summary

Budget Policy

Good budgeting is a broadly defined process that has policy, managerial, planning, communication and financial dimensions. A good budget process is characterized by several essential features, such as a long-term perspective linked to broad organizational goals, budget decisions that focus on results and outcomes, and the promotion of effective communication with residents.

Adoption: Upon the presentation by the City Manager of a proposed budget document to the City Council, the City Council will call and publicize a Public Hearing. The City Council will subsequently adopt such budget, as it may have been amended, as the City's Annual Budget effective for the fiscal year beginning July 1.

Balanced Budget: The Operating Budget will be balanced with current revenues, greater than or equal to current expenditures/expenses.

Planning: The budget process will be coordinated to identify major policy issues for City Council consideration several months prior to budget approval. This will allow adequate time for the analysis of financial impacts and ability to make appropriate decisions.

Reporting: Periodic financial reports will be prepared by the Finance Director to enable the Department Managers to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented by the Finance Director to

the City Council quarterly. Such reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.

Budget Appropriations/Transfers Policy

Department Heads are expected to control the budget by program level within each fund. Department Heads also have discretion to exceed the budget of individual accounts within a program as long as the program budget is not exceeded. Flexibility is granted to facilitate management's ability to fulfill a department's operational mission and reduce the number of budget adjustments that would be required for control by individual account number.

Capital Improvement Program (CIP) Policy

Plans for acquiring capital assets should be part of, or consistent with, land use, transportation, or other long-range plans of the City. Capital projects are funded from development impact fees, capital improvement reserves available in the respective fund balances and grants obtained by the City.

Funding for capital projects typically relates to the function the asset will perform. For example, streets and roads projects are funded from Gas Tax or Developer Fees; City Hall, Library or recreation projects from the General Fund; water or wastewater projects are funded from their respective enterprise funds.

User Fee Policy

The City of Fillmore imposes fees and charges to users for City services, goods, and permits. These fees and charges can be set at 100 percent of full cost or subsidized by City funds. During the calculation of fees, staff verifies that fees and charges do not exceed the City's costs in providing the service or processing work. User fees and charges will be adjusted biannually to recover the full cost of services provided unless City Council determines that a subsidy from the General Fund is in the public's best interest.

Governmental Fund Balance Policy

This Fund Balance Policy establishes guidelines and procedures for allocating and reporting fund balance in the financial statements in accordance with GASB Statement No. 54.

The City will strive to maintain the General Fund undesignated fund balance at 40% of current year General Fund budgeted expenditures.

Undesignated Fund Balance will be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings.

Accounting Policy

The City's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). Governmental fund types (General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds), Agency Funds, and expendable trust funds are maintained on a modified accrual basis* of accounting. Proprietary fund types (Enterprise Funds and Internal Service Funds) and nonexpendable trust funds are maintained on an accrual basis** of accounting.

***Modified Accrual:** An adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

****Accrual Basis:** Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

Fixed Asset Replacement Policy

To establish guidelines by which funds are set aside for future purchases of equipment, spreading the cost out over the life of the asset being replaced so that large purchases do not impact a department's expense account all in one year.

Investment Policy

It is the policy of the City of Fillmore to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and complying with State Law and Investment Policy governing the investment of public funds.

Debt Policy

The purpose of the Debt Policy is to ensure that the City's bonded indebtedness is incurred and administered in a prudent financial manner. (For the complete Policies, refer to the Fiscal Policies Tab, located at the end of the Operating Budget Book.)

Cost Allocation Plan

The purpose of this plan is to identify the City of Fillmore ("City") central service department costs that provide an indirect benefit (hereafter referred to as "Allocable Costs") to the City's operating departments/divisions (hereafter referred to as "Allocation Cost Centers") and to distribute these allocable costs to the allocation cost centers in a fair and equitable manner.

Every year the City prepares an updated cost allocation plan to identify costs associated with providing certain central services to other City departments. These indirect service charges reimburse the administration and overhead services provided by General Fund departments, such as financial services, City Attorney, and Information Technology. The full cost allocation plan delineates the basis of allocation by department and can include total operating budget (except capital and debt), the number of full-time equivalent positions per department, specific number of requests or hours of service provided, etc. These costs are charged to the various operating departments/divisions by an interfund transfer as provided in the City's cost allocation plan.

The City uses a "double step-down" method, which is one of the five methods for allocating indirect costs described in the Cost Accounting Manual prepared by the United States Office of Management and Budget and is considered the most accurate and equitable of the five methods.

The "double step-down" method utilizes two steps to allocate indirect costs. In the first step, the Allocable Costs are identified and initially allocated to all departments (both central service departments and the Allocation Cost Centers) using the most appropriate distribution bases that represent the demand for indirect services. Next, a second allocation is made in which indirect costs allocated to central service departments in the first step are redistributed using the allocation percentages derived in the first step. The final step fully reallocates the indirect costs allocated to the central service departments in the second allocation to the Allocation Cost Centers to obtain the final central services cost allocation.

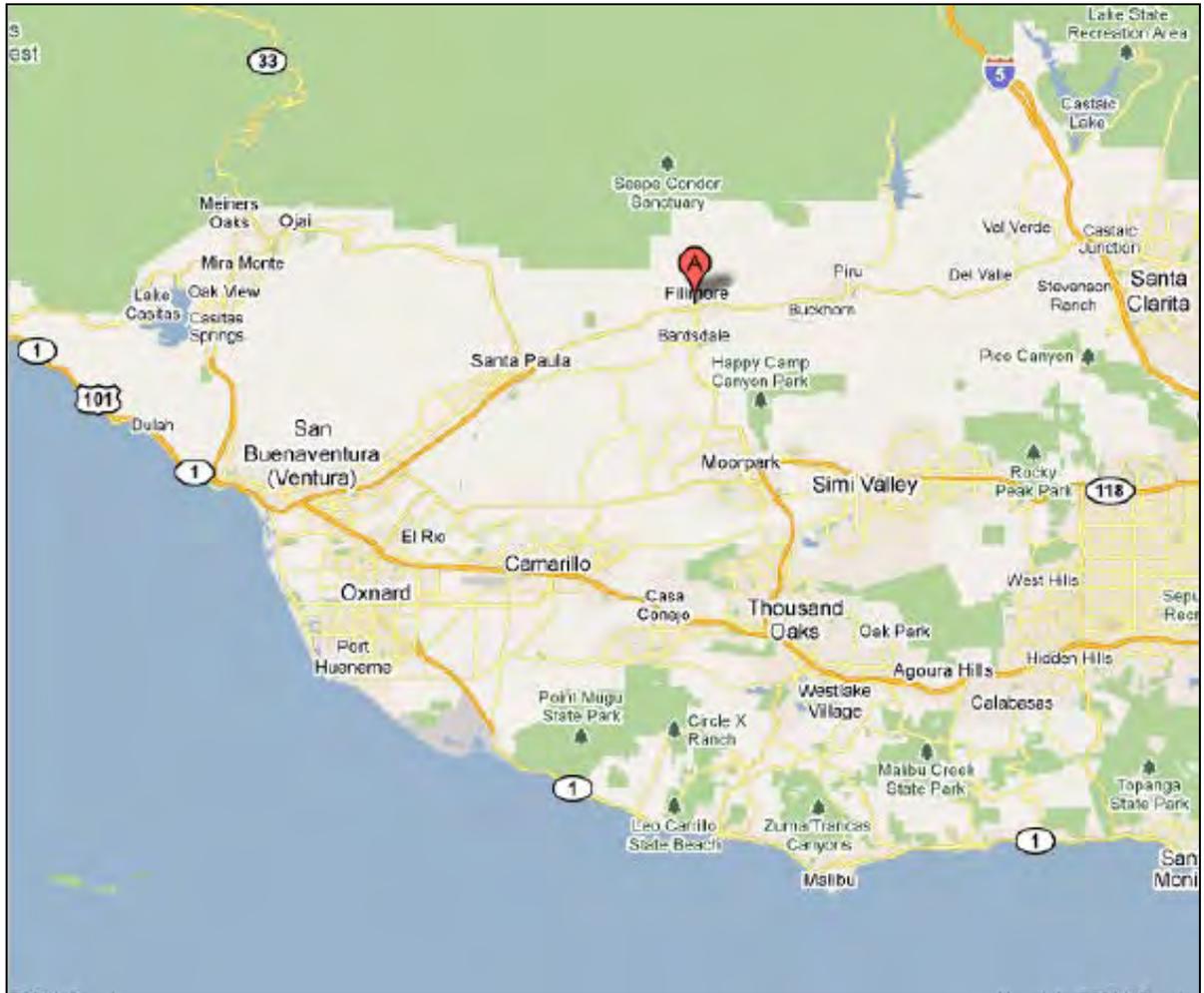
The final step utilizes the step-down approach to fully distribute Allocable Costs to the Allocation Cost Centers. The step-down approach utilizes a sequential method to close-out all first step costs allocated to central service departments on a priority basis. The sequence begins in a step-down fashion starting with the central service department providing the greatest benefit and concludes with the central service department that provided the least benefit to other departments. At the end of the step-down sequence, all Allocable Costs have been allocated to the Allocation Cost Centers.



Community Profile

Overview of the City of Fillmore





The City of Fillmore's location within the Ventura County Region

City History

Founded in 1887 upon the arrival of the Southern Pacific Rail line, Fillmore's residents voted to incorporate in 1914. The City celebrated its centennial anniversary during FY 2014-15. The town was named after J.P. Fillmore, the railroad's superintendent.

The City of Fillmore is located within the Santa Clara River Valley (commonly called Heritage Valley). It is bordered on the north by the Los Padres National Forest and by the Santa Susana mountains on the south. Fillmore is located within a historic Ventura County agricultural and tree-farming belt and is a major agricultural center that once produced oranges and lemons in great quantity. The Heritage Valley continues to produce a variety of citrus as well as other fruits and vegetables. Located approximately 62 miles northwest of downtown Los Angeles, with a January 1, 2018 population of 15,953, it is the ninth largest City in Ventura County. Ventura County comprises ten cities with a total combined population of 859,073. Fillmore covers 3.4 square miles and is located at 456 feet above sea level. Fillmore touts a quaint downtown and new City Hall built after the Northridge Earthquake that destroyed the first City Hall in 1994.



Fillmore has a classic "turn of the 20th century" downtown architecture, a one-screen theater (the Fillmore Towne Theatre), a historic train depot (the Fillmore and Western Railway), a much photographed city hall, and many unique shops and businesses, including a local winery. Located nearby are a fish hatchery and the Sespe Creek and Sespe Wilderness, home to the California Condor sanctuary. Because of its preserved downtown, Fillmore is a popular filming location for television and movies. The January 4, 2007, episode of CSI entitled Leaving Las Vegas prominently featured old-town

Fillmore as the fictional town of "Larkston, Nevada". Parts of the television series Jericho and Big Love were also filmed here.



In 1769, the Spanish Portola expedition, the first Europeans to see inland areas of California, came down the Heritage Valley from the previous night's encampment near today's Rancho Camulos and camped in the vicinity of Fillmore on August 11. Friar Juan Crespi, a Franciscan missionary travelling with the expedition, had previously named the valley Cañada de Santa Clara. He noted that the party travelled about 9-10 miles and camped near a large native village.

Mountain Ranges



Currently, the City has three neighborhood parks complete with picnic tables, ball fields, soccer fields, basketball and large play areas, plus a skate park, and more than 225 acres set aside as permanent open space. These natural open space areas include untouched hillside areas, river beds, and native plants and wildlife, including larger animals such as deer, bobcats, coyotes, and mountain lions. The open space contains areas of multipurpose hiking, biking, and equestrian trails that provide recreational opportunities for all ages.

City Organization

Fillmore is a General Law city that operates under the Council-City Manager form of government. The City's five Council members are elected at-large to four-year terms in alternate slates of two or three every two years. The office of Mayor rotates among the Council members annually. The Mayor presides over City Council meetings. The City Council also serves as the governing board of the Successor Agency to the Former Fillmore Redevelopment Agency. Additionally, City Council members serve on various intergovernmental boards and commissions.

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

Demographics

Residents

City Residents (January 1, 2019) (Per California Department Of Finance E-1 City/County 2019 Report)	15,925
Median Family Income	\$62,696
Median Housing Value	\$354,900
Unemployment Rate	4.2%

Population Distribution By Age *

Under 5 years	7.3%
5 to 9 years	7.4%
10 to 14 years	9.0%
15 to 19 years	8.7%
20 to 24 years	6.8%
25 to 34 years	11.5%
35 to 44 years	15.2%
45 to 54 years	11.6%

55 to 59 years	4.8%
60 to 64 years	4.7%
65 to 74 years	7.5%
75 to 84 years	3.9%
85 years and older	1.7%

Population Distribution By Ethnicity *

Caucasian	20.1%
Hispanic or Latino	78.2%
Black or African American	0.1%
American Indian or Alaskan Native	0.1%
Asian	1.0%
Pacific Islander	0.1%
Other	0.4%

Housing

Residential Properties By Type*

Single Family Detached	3,254	74.28%
1-4 Units	439	10.02%
5+ Units	382	8.72%
Mobile Homes	306	6.98%
Total	4,381	100.00%

Households By Type *

Family Households (children under 18 years)	2,109	47.28%
Family Households (no children under 18 years)	1,485	33.29%
Non-Family Households (less than 65 Years)	390	8.74%
Non-Family Households (65 years or older)	477	10.69%
Total	4,461	100.00%

* Source: U.S. Census Bureau

Ten Largest Employers

Fillmore Unified School District	Super A Foods
Ameron Pole Products	Fillmore Medical Plaza
William Morris Chevrolet	Clinica del Camino Real
Villa Park Packing House	City of Fillmore

Infrastructure
Physical Size
 As of June 30, 2018

Incorporated Area	3.4 square miles
Miles of Paved Streets	35
Number of Street Lights	837
Number of Parks	12
Equestrian Center	1
Community Pool	1
Land	\$14,037,877
Buildings and Improvements (net)	\$87,422,862
Autos, Trucks and Equipment (net)	\$ 1,091,577
Transmission Lines – Water & Sewer (net)	\$ 9,184,625
Active Business Licenses	858

Wastewater Collection & Treatment

Customer Accounts	4,435
Sewer Lines	37 miles
Treatment Plant Capacity	1.8 MGD
Average Daily Treatment Plant Flows	0.9 MGD

Retail Sale of Water

Customer Accounts	3,952
Potable Water Consumed	473 MG
Recycled Water Used	131 MG

Liabilities

Assessed Valuation of Properties (FY 2018/19)	\$1,267,918,950
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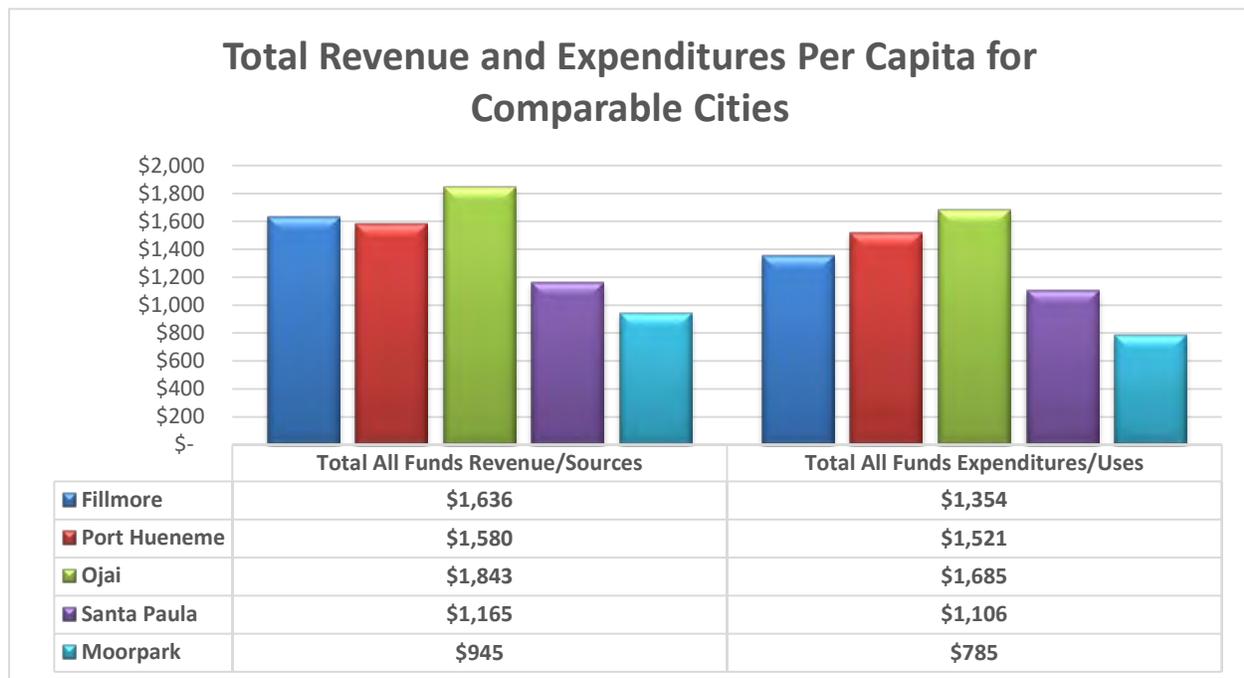
As of June 30, 2018:

General Obligation Bonded Indebtedness	\$0
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Accrued Employee Benefits (Compensated Absences)	\$439,843
Net Pension Liability	\$6,283,886
Other Post-Employment Benefits	\$984,828
Outstanding Debt:	
Capital Lease Balance (Fire Engine)	\$216,936
2007 Reclamation Plant Revenue Bonds (Nonrefundable)	\$13,195,000
2017 Refunded Reclamation Plant Revenue Bonds	\$34,435,000
2010 Refunded Water System Revenue Bonds	\$5,565,000
2015 Successor Agency Refunded Tax Allocation Bonds	\$35,560,000
Total Outstanding Debt	\$88,971,936

Debt to Assessed Valuation Ratio 7.0%

Comparable Cities Data



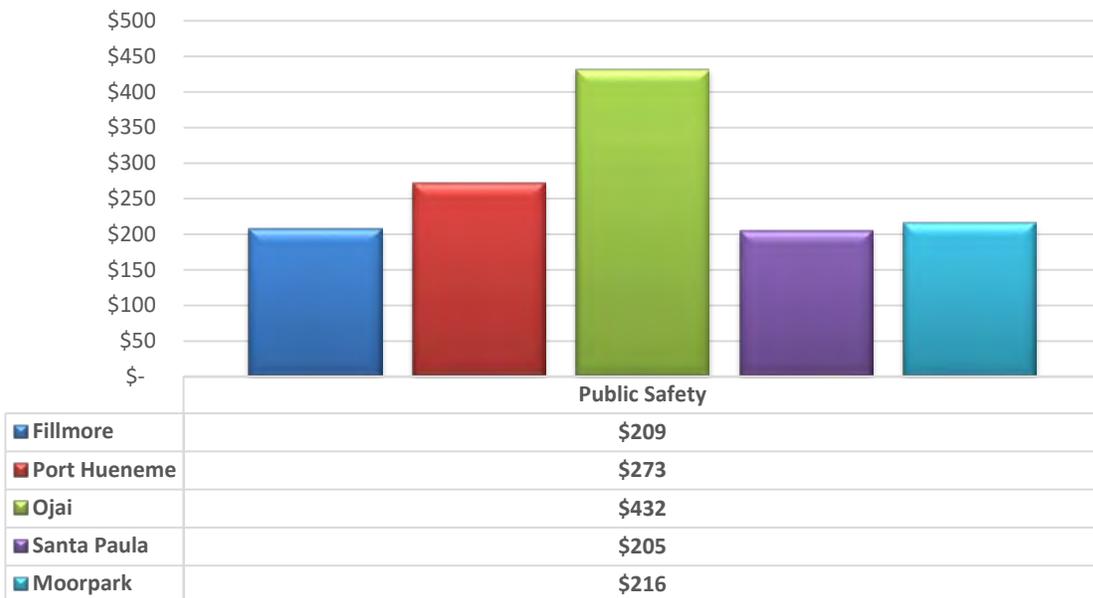
Source: Associated City FY 2018 Financial Reports

Property and Sales and Use Tax Per Capita for Comparable Cities



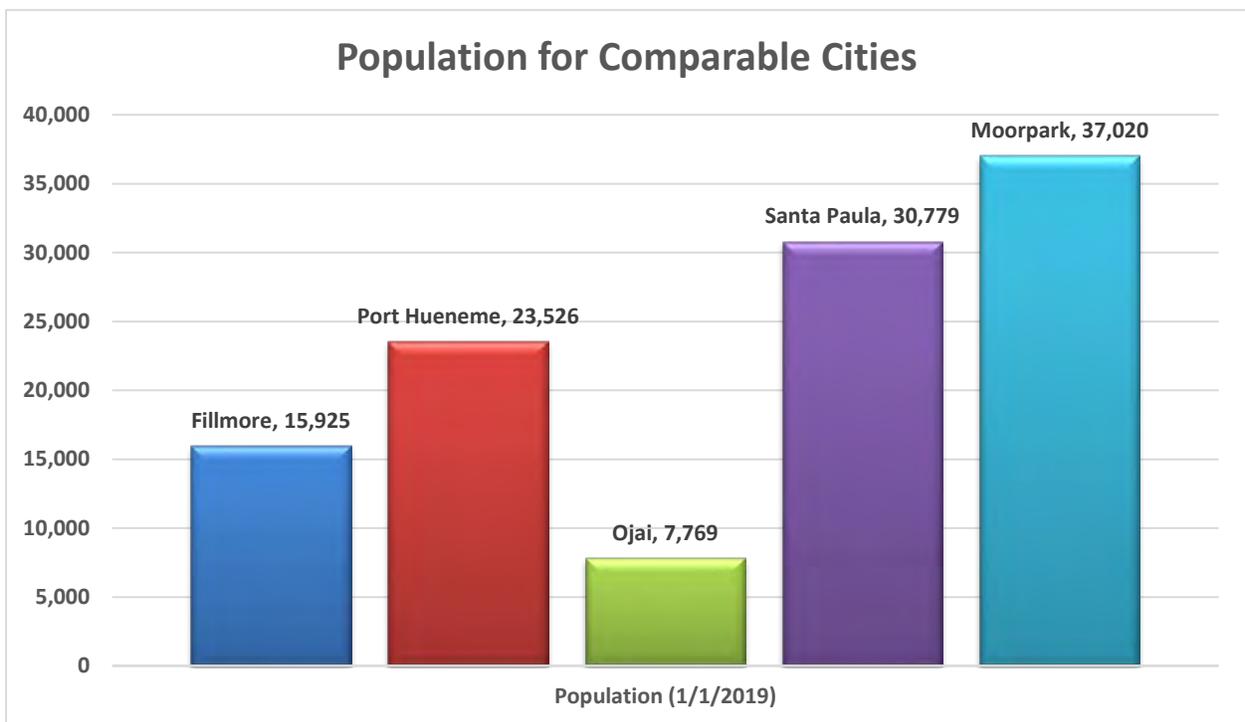
Source: Associated City FY 2018 Financial Reports

Public Safety Cost Per Capita for Comparable Cities

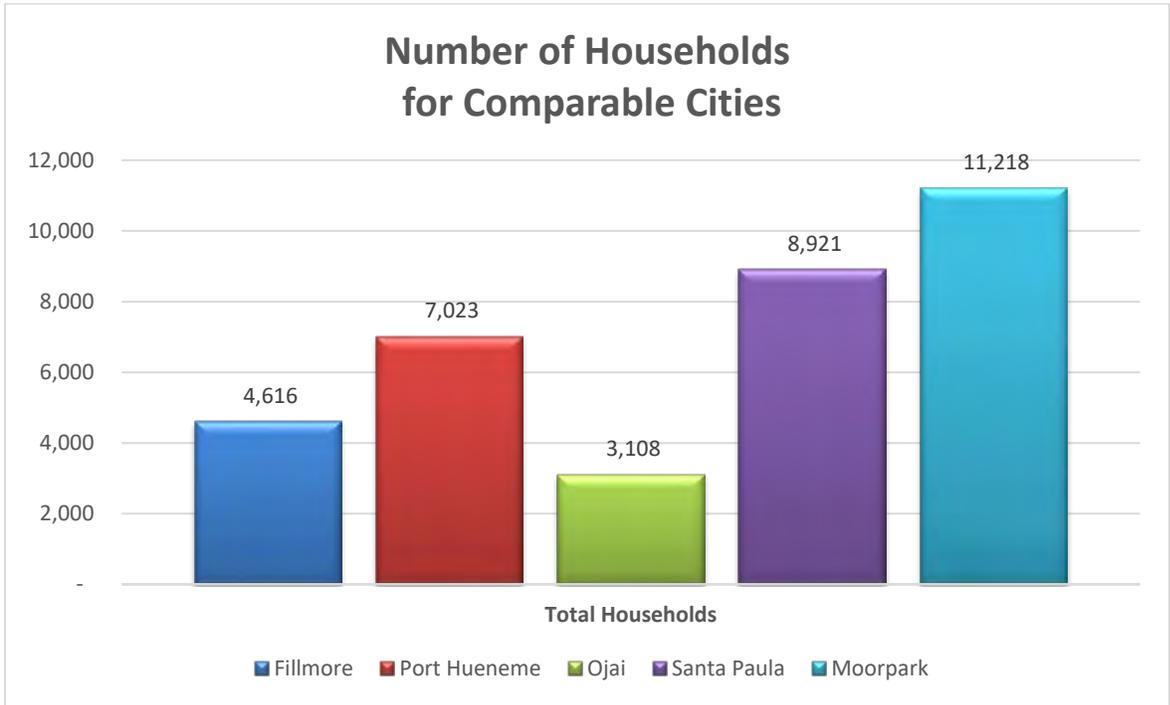


Source: Associated City FY 2018 Financial Reports

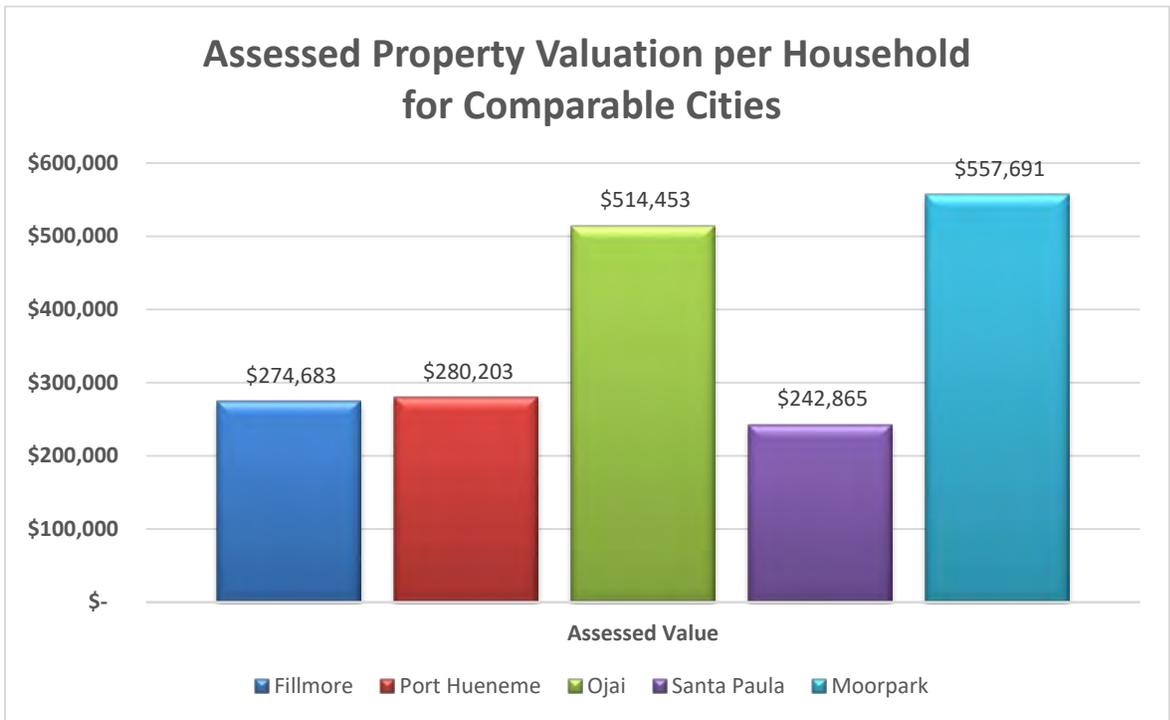
Overall, the City of Fillmore tends to be on the lower end for Total Revenue and Total Expenditures on a per capita basis, however comparable to both Santa Paula and Moorpark. As for Property Taxes, the City of Fillmore is again on the lower end, but for Sales and Use Tax, where the City is on the higher end on a per capita basis. Additionally, the cost for Public Safety on a per capita basis, the City of Fillmore compares to what other comparable cities are paying for public safety. The City of Ojai pays the highest per capita amount when compared to other cities.



Source: <https://dof.ca.gov>



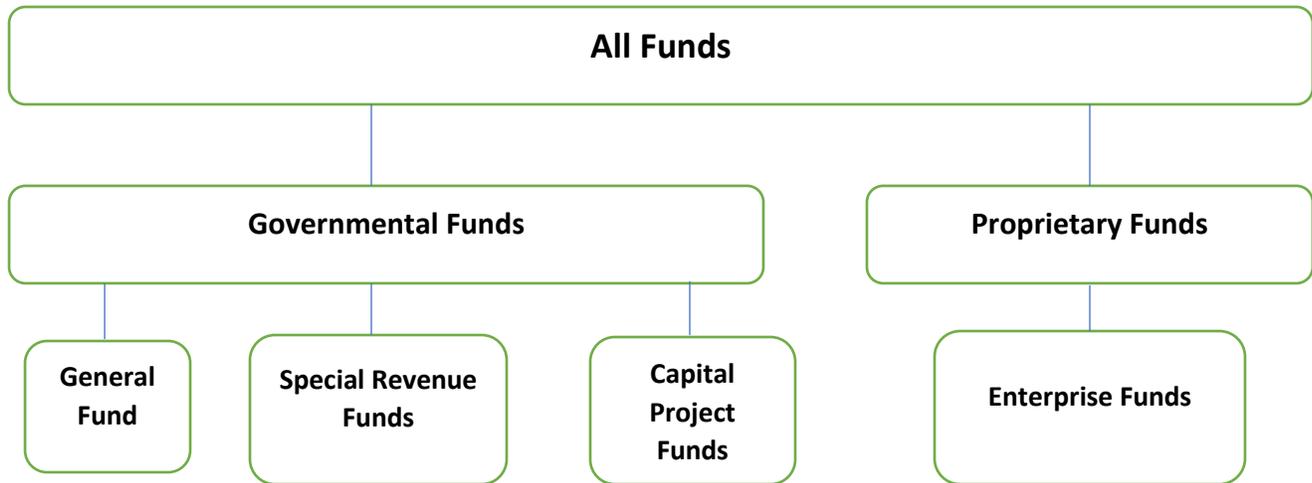
Source: US Census Bureau



Source: US Census Bureau



Fund Structure and Descriptions



Major Funds:

101 General
 506 General
 Fund Reserve

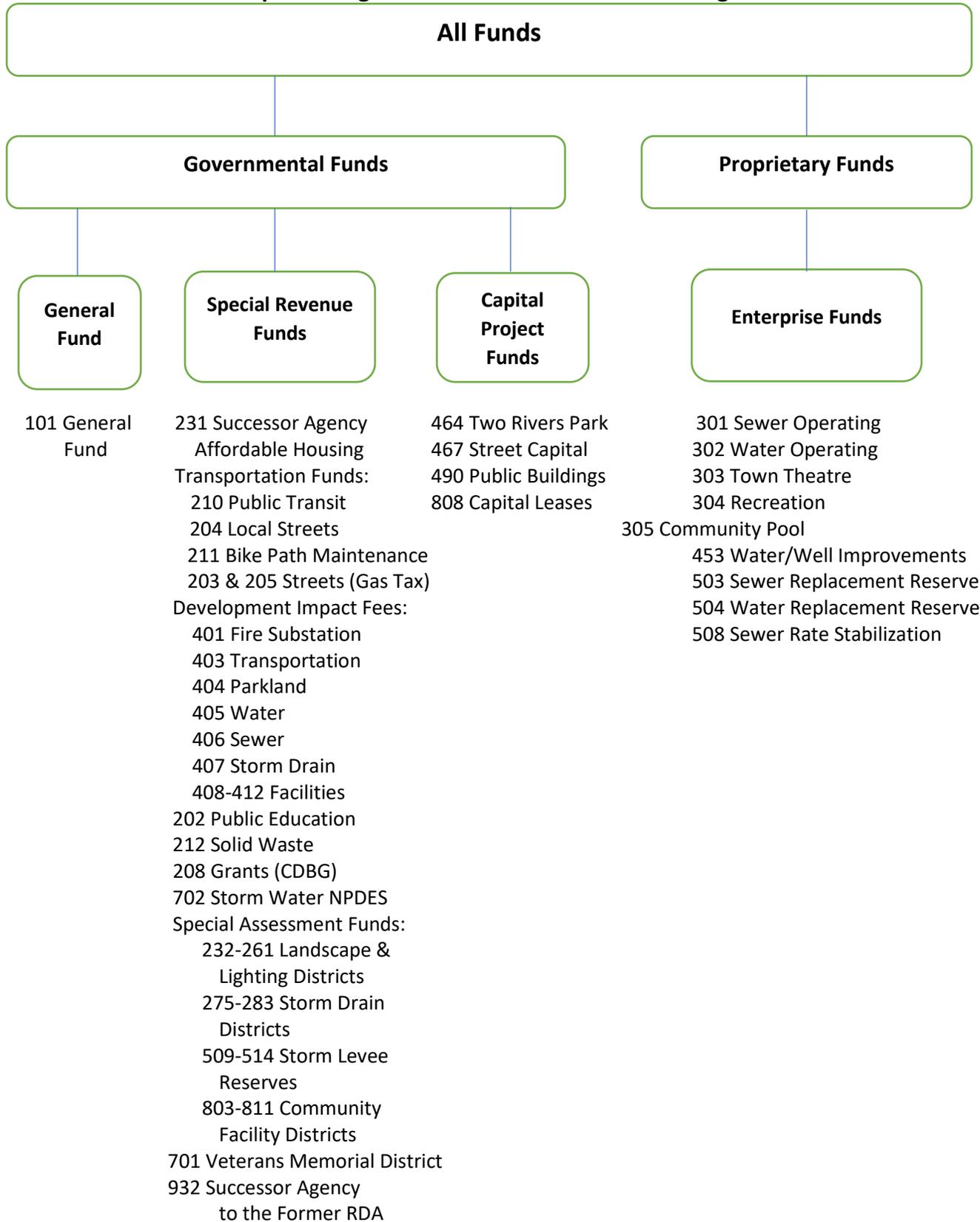
231 Successor Agency
 Affordable Housing

301 Sewer Operating
 302 Water Operating/Capital

Non-Major Funds:

Transportation Funds:	464 Two Rivers Park	303 Town Theatre
210 Public Transit	467 Street Capital	304 Recreation
204 Local Transportation	474 BTA Bike Path	305 Community Pool
211 Bike Path Maintenance	447 Sespe Creek Bike Path	503 Sewer Replacement Reserves
203 & 205 Streets (Gas Tax)	450 Traffic Signals	504 Water Replacement Reserves
Development Impact Fees:	490 Public Buildings	508 Sewer Rate Stabilization
401 Fire Substation	460 Parking Lots	
403 Transportation	471 Storm Drain Weir River	
404 Parkland	472 Pole Creek	
405 Water	475 Business Park	
406 Sewer	Infrastructure	
407 Storm Drain	479 Sidewalks	
408-412 Facilities	808 Capital Leases	
212 Solid Waste		
702 Storm Water NPDES		
202 Public Education		
208 Grants (CDBG)		
Special Assessment Funds:		
232-261 Landscape & Lighting Districts		
275-283 Storm Drain Districts		
509-514 Storm Levee Reserves		
803-811 Community Facility Districts		
701 Veterans Memorial District		
932-933 Successor Agency to the Former RDA		

Adopted Budgets Are Included for the Following Funds



FUND DESCRIPTION

The City reports the following **Governmental funds**. These funds include the General Fund, and several Special Revenue and Capital Project Funds

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund when comingling of monies is prohibited by law. This includes the General Fund Reserve and is a major fund.

The **Special Revenue Funds** account for specific revenues that are legally restricted to expenditures for a specified purpose. Following are the funds included in this category:

Successor Agency Affordable Housing Fund accounts for the City's low and moderate-income housing activities. It is used to account for loans provided to first time home buyers based on pre-established criteria. Due to dissolving of the Redevelopment Agency, this program is no longer offered and now accounts for interest earnings and loan payoffs received on outstanding loans. This is considered a major fund.

Transportation Funds:

These funds represent the ¼ cent statewide sales tax that is apportioned by the Ventura County Transportation Commission (VCTC) under the Transportation Development Act (TDA) to the City based on estimated sales tax revenue and population. These funds are used to meet the City's transit and transportation needs and are accounted for in the following funds:

- **Public Transit – Article 8c:** Accounts for the allocation of funds used to pay for a contract with the Ventura Intercity Service Transit Authority (VISTA) to provide a single fixed route and a public Dial-A-Ride transit service within the City's boundaries.
- **Local Transportation – Article 8a:** Accounts for the allocation of funds restricted for the maintenance of local roads and streets within the City's boundaries.
- **Bike Path – Article 3:** Accounts for the state subventions under the TDA and are legally restricted for the maintenance of bikeways and handicapped ramps within the City's boundaries.
- **State Gas Tax:** Accounts for revenues derived from gasoline purchases and are restricted for the construction and maintenance of City streets and other street related projects.
- **Road Maintenance and Rehabilitation Account (RMRA):** Accounts for revenues derived from the Road Repair and Accountability Act of 2017 and are used for local streets and roads and other transportation projects. Eligible projects may include roads, sidewalks and curb maintenance and rehabilitation, safety projects, traffic control devices and other street and sidewalk components.

Development Impact Fee Funds are associated with Water, Sewer, Transportation, Parkland, Storm Drain and Facilities (City, Fire, Police Library and Public Works), that are charged to new development. They currently average \$28,000 in total per single family unit.

Public Education in Government Fund accounts for the franchise fee received from the local cable television company and is used to ensure public access to governmental activities, such as televised city council meetings, are provided to the community.

Solid Waste Management Fund accounts for the solid waste management activities of the City, which includes recycling, source reduction, hazardous waste disposal, and composting. The franchised private waste collection company direct bills customers for their services; those charges and revenues are not included here.

Community Development Block Grant Fund accounts for grant funds received and used under the CDBG program.

Storm Water – National Pollution Discharge Elimination System Fund is used to account for the compliance monitoring requirements of storm water under the United States Environmental Protection Agency (USEPA).

Special Assessment Funds account for revenues received and expenditures incurred by special districts established by voter approval and for a specific purpose. Revenues are based on assessments/special taxes placed on property values or residential square footage, depending on the type of district and are legally restricted to expenditures for the specific district purposes. Following are the funds included in this category:

- **Landscape & Lighting District Funds** account for the 25-voter approved landscape and lighting districts established within in the City. Major expenditures include landscape maintenance, water usage and street lighting. Assessments to benefiting properties are based on the allocation of costs by an Equivalent Benefit Unit.
- **Storm Drain District Funds** account for the 9-voter approved storm drain districts established within the City. Major expenditures include storm drain cleaning and maintenance and required monitoring of storm drain runoff under the USEPA. This also includes the allocation of funds to a corresponding Levee Reserve Fund. Levee Reserves are used to pay for large non-routine and pre-planned maintenance and capital activities needed to properly maintain a levee. Assessments to benefiting properties are based on the allocation of costs by an Equivalent Benefit Unit.

- **Community Facility District Funds** account for the 5-voter approved Community Facility Districts (CFD) located within the City boundaries. CFD's are used to issue special tax bonds to fund large capital infrastructure projects required when a new development is established. Major capital requirements could include a new elementary school, park land, water, sewer and storm drainage systems. Special taxes are charged to property owners based on the square footage of their home and is used to pay the required annual debt service on the bonds.

Veteran's Memorial District Fund is treated as a special revenue fund though it is a separate entity with a separate board of directors. This activity is managed by City staff and is combined with the City's budget for ease in reporting and managing.

Successor Agency to the Former Redevelopment Agency Fund is used to account for debt service payments made on previously issued Tax Allocation bonds that were issued under the now dissolved Redevelopment Agency. Though the Successor Agency is a separate entity with a separate board of directors, this activity is managed by City staff and combined with the City's budget for ease in reporting and managing.

The **Capital Project Funds** account for capital expenditures such as road improvements, new traffic signals, street overlay, sidewalk repairs, the design and construction of new water wells and sewer plant expansions as well as the purchase of new equipment and/or vehicles. Many of these activities are funded by development impact fees and Federal and State grant funds. The capital projects are organized and grouped into the following funds:

Park Improvements: Accounts for park improvement projects and accounts for the \$1.4 million in developer funds received to design and construct a 20-acre park named Two Rivers Park. This park currently includes a dog park, and BMX track, and will eventually include lighting, soccer fields, picnic tables, benches, and other park related facilities.

Street Capital: Accounts for street capital projects that include major arterial and collector rehabilitation projects, pavement management plans, design and installation of new traffic signals, overlay projects, sidewalk repairs and the design and construction of new sidewalks. Most funding comes from grants, development impact fees and local transportation funds.

Public Buildings Improvements: Used to account for funds provided by the Redevelopment Agency that is now defunct and have been dedicated to upgrade and repair City-owned and managed buildings.

Capital Leases: Used to manage a lease that was entered into with Oshkosh Capital in 2014 for almost \$400,000 to purchase a new fire truck.

Annual lease payments total \$57,201 and will end in November 2021.

The City reports the following **Proprietary Funds**, which account for the Enterprise funds:

The **Enterprise Funds** include the Water Utility, Sewer/Reclamation Plant Utility, Town Theatre, Recreation and the Community Pool funds.

The **Sewer/Reclamation Plant Utility (Operating) Fund** accounts for the operation of the City's wastewater reclamation plant and recycled water utility, a self-supporting activity, which renders services on a user-charge basis to residents and businesses located in Fillmore. This includes the Sewer Capital Replacement Reserve and the Sewer Rate Stabilization Funds. The Sewer Operating Fund is considered a major fund.

The **Water Utility (Operating) Fund** accounts for the operation of the City's potable water utility, a self-supporting activity, which renders services on a user-charge basis to residents and businesses located in Fillmore. This includes the Water Capital Replacement Reserve Fund. The Water Operating Fund is considered a major fund.

The **Town Theatre Fund** accounts for the operation of the theatre located on Central Avenue in Fillmore. The theatre, previously operated by the now former Redevelopment Agency, is in poor condition and no longer in operation. Currently the plan is to sell the facility, a requirement made by the California State Department of Finance when determining the allocation of the RDA assets when it was dissolved. The City may re-purchase and redevelop the property to again operate as a theatre in the community.

The **Recreation Fund** accounts for the operation of recreation activities, such as basketball, softball and soccer, that occur in the three major parks located in the City – Shiells Park, Two Rivers Park, and Delores Day Park plus the multiple smaller parks, in addition to managing the rental of the parks and facilities. The City rents out the parks and operates a small community center that can be used for parties, receptions or other celebrations. This fund also accounts for the Active Adult Center and associated activities.

The **Community Pool Fund** accounts for the operation of the public pool located in the City which was built in 2010 using redevelopment funds. A special tax measure was placed on the ballot to generate the needed funds to maintain the pool. The measure passed and each property owner in the City pays \$15.00 per year in property assessments to help maintain the pool.

FY 2019-20
Approved Budget
Fund/Department Chart

Fund		Fund Description	City Manager	City Attorney	Finance & Central Support	Human Resources/Dep City Clerk	Planning & Community Development	Fire Protection	Police Services	Parks and Recreation	Public Works/Engineering
101	Major Governmental Funds	General Fund/General Fund Reserve	X	X	X	X	X	X	X	X	X
231		Affordable Housing			X		X				
202	Non-Major Governmental Funds	Public Education in Government			X						
203		Streets - Gasoline Tax			X						X
204		Local Transportation - TDA Art 8a			X						
210		Public Transit - TDA Art 8c			X						X
211		Bike Path - TDA Art 3			X						X
206		Lighting & Landscape Assessment Districts			X						X
207		Storm Drain Assessment Districts/Levee Reserves			X						X
208		Community Development Block Grant			X						
403-412		Development Impact Fees			X						X
464		Two Rivers Park Improvements									X
467		Street Improvements			X						X
490		Public Buildings Improvements									X
702		NPDES - Storm Water			X						X
808		Capital Leases			X						
212	Solid Waste			X						X	
301	Major Proprietary Funds	Sewer Operating			X						X
302		Water Operating/Capital			X						X
303	Non Major Proprietary Funds	Town Theater								X	
304		Recreation			X					X	X
305		Community Pool			X					X	X
504		Water Fund Reserve - Capital			X						
508		Sewer Rate Stabilization			X						
503		Sewer Fund Reserve - Capital			X						X
701	Agency Funds	Veterans Memorial District								X	
803-811		Community Facilities Districts			X						
932		Successor Agency			X						



Budget Overview

BUDGET OVERVIEW

OVERVIEW

The City of Fillmore conducts a budget process once a year to approve and adopt the fiscal year budget. On May 14, 2019, the City Council adopted Resolution No. 19-3708 to approve the budget for FY 2019-20. The adopted Operating Budget is \$20.6 million, Special Districts is \$2.7 million, Development Impact Fees is \$.4 million, Grants total \$.8 million, Reserves is \$.2 million, Successor Agency equates to \$3.9 million and the Capital Projects budget is \$.8 million for a total combined budget of \$29.4 million.

The Budget encompasses 77 different funds, including the General Fund that covers 20 departments, as well as Enterprise funds that include Water and Sewer. The City's 2019-20 Fiscal Year runs from July 1, 2019 through June 30, 2020.

City Council Goals for FY 2019-20

- Economic Development & Vitality
- City Infrastructure and Facilities
- Quality Development Projects
- Strong Commitment to Safety
- Provide Programs and Services to the Community
- Operate in a Fiscally and Managerially Responsible Manner

No new members of the City Council were elected in 2018. This allowed the five existing council members to continue to work together to develop and approve the above Citywide goals.

City Departments

- City Administration
 - Administration
 - City Council
 - Economic Development
- City Attorney
- Deputy City Clerk/Human Resources
 - City Clerk
 - Risk Management
 - Human Resources
- Finance & Central Support
 - Accounting and Finance
 - Central Support
 - Information Technology
 - Grants
 - Successor Agency
- Public Works
 - Engineering
 - Streets & Bike Paths
 - Solid Waste
 - Animal Control
 - Landscape & Lighting Districts
 - Storm Drain Districts
 - Storm Water
 - Water
 - Sewer/Water Reclamation Plant
 - Facilities
- Parks and Recreation
 - Parks
 - Two Rivers Park
 - Sheills Park
 - Central Park Plaza
 - Delores Day Park
 - Meadowlark Park

City Departments – Continued

- Finance & Central Support – Con't
 - Housing Assistance
- Planning & Community Development
 - Planning
 - Code Enforcement
 - Building & Safety
- Fire Protection
 - Suppression
 - Emergency Management
- Parks and Recreation – Con't
 - Other Parks
 - Recreation
 - Senior Program
 - Multi-Purpose Center
 - Community Center
 - Community Pool
 - Veterans Memorial District
- Police Services
 - Crime Prevention
 - Safety

Organization of the Adopted FY 2019-20 Operating Budget

The Adopted Budget is organized into various major sections as follows:

- Budget User's Guide: Summary information on the budget development process, budget calendar, and fiscal policies. Also includes a profile of the community, fund structure and fund descriptions.
- Citywide Budget Overview: Information on all funds by revenue and expenditures. Includes Summary by Fund Type information on the General Fund, Enterprise Funds, Special Revenue Funds, Special Assessment Funds, Capital Projects and the Successor Agency for revenues and expenditures. Also comprises a description of capital projects and improvements, Fund Balance analysis, City Debt and an analysis of revenue and trends.
- Citywide Department Budgets: Summary revenue and expenditure reports by funds and fund types.
- Department Reports: Citywide organization charts, department organization charts, department expenditure summary reports, department goals, objectives and performance measures, and department expenditure line item budget reports.
- Other Budget Reports: Provides the full time equivalent staffing information, interfund transfers, the General Fund Five Year Financial Forecast, Policies and Procedures, Acronyms and Abbreviations and Glossary.
- Resolutions: Operating and GANN Limitation Resolutions.

Overall Budget

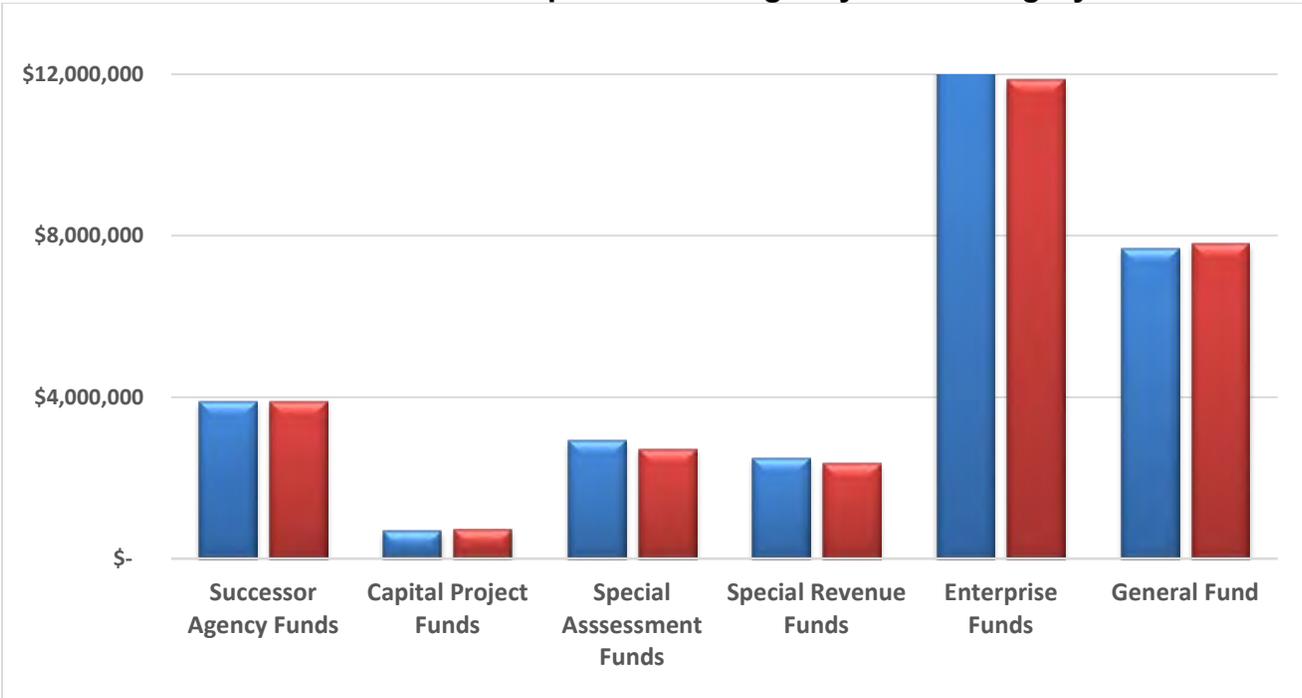
The General Fund is structurally balanced (with operating revenues sufficient to cover on-going operating expenditures). Reserves will only be used for one-time capital improvement projects to maintain facilities and infrastructure, as well as other one-time expenditures. This approach fully complies City Council’s Financial Policies. The General Fund is the chief operating fund for most of the City’s operations and services, and includes the following:

- Public Safety (Police)
- Fire Protection
- Public Works, Facilities and Engineering
- Parks and Recreation
- Community Development, Building, Planning and Code Enforcement

There are several indications of a stable, yet cautious, economic outlook for the upcoming fiscal year budget cycle. Local business investment and expansion is taking place. Unemployment has continued to decline. Median home prices are continuing to rebound. Consumer confidence is improving.

Staff has taken these economic indications into consideration and has conservatively budgeted for modest adjustments. Total budgeted revenues for FY 2019-20 are \$30,077,776. This is an overall 10% increase when compared to the FY 2018-19 Budget of \$27,242,587. Total budgeted expenditures for FY 2019-20 are \$29,353,247. This is an overall 2% increase when compared to the FY 2018-19 Budget of \$28,694,141.

Total Revenue and Expenditure Budget by Fund Category



Key Assumptions Used in Developing the Budget

Revenue

- Population growth of .5% to 16,005, the same percentage level of growth recorded for Year 2018 when population grew by .5% to 15,925.
- Property Tax – Increased by 7% to \$517,000 – Based on the trend shown in the current fiscal year resulting from increases in new home purchases and the resale of existing homes.
- Residual property tax is estimated at \$478,000, about half of what was received in the current fiscal year 2018-19, but \$200,000 less than the current fiscal year budget.
- Property Tax, Vehicle License Fees – Are expected to increase of 7.0% to \$1.67M based on growth that occurred in Year 2018.
- Sales Tax – Lowered in the budget by \$87,000 to \$1.67M from the previous fiscal year budget based on trends; however, this is an increase of \$313,000 when compared to the current fiscal year estimate.
- Franchises – Maintain the current fiscal year budget of \$368,000.
- Building Permits – 55 residential from The Bridges Phase 2 development are expected to be pulled. Total permit budget is maintained at \$480,000.
- Grants – Reduced the SAFER grant to \$145,000 from \$197,000 due to the last year, with the grant changing from 75% reimbursement to 35%.
- Water and Sewer Rates – Maintain the current sewer rate and propose an increase to the water rates of 3.5%.
- Road Maintenance and Rehabilitation (RMRA) or SB1 funds included at \$282,000. These funds were allocated to design and construct the Mountain View Sidewalk project.
- Transfer In – Updated the City's Cost Allocation Plan that determines how General Fund administrative expenses will be allocated and paid by the various City departments and incorporated the new allocations into the budget.
- Other – Maintains funding and expenses based on trends.
- Other revenue sources – Maintain based on trends

Expenditures

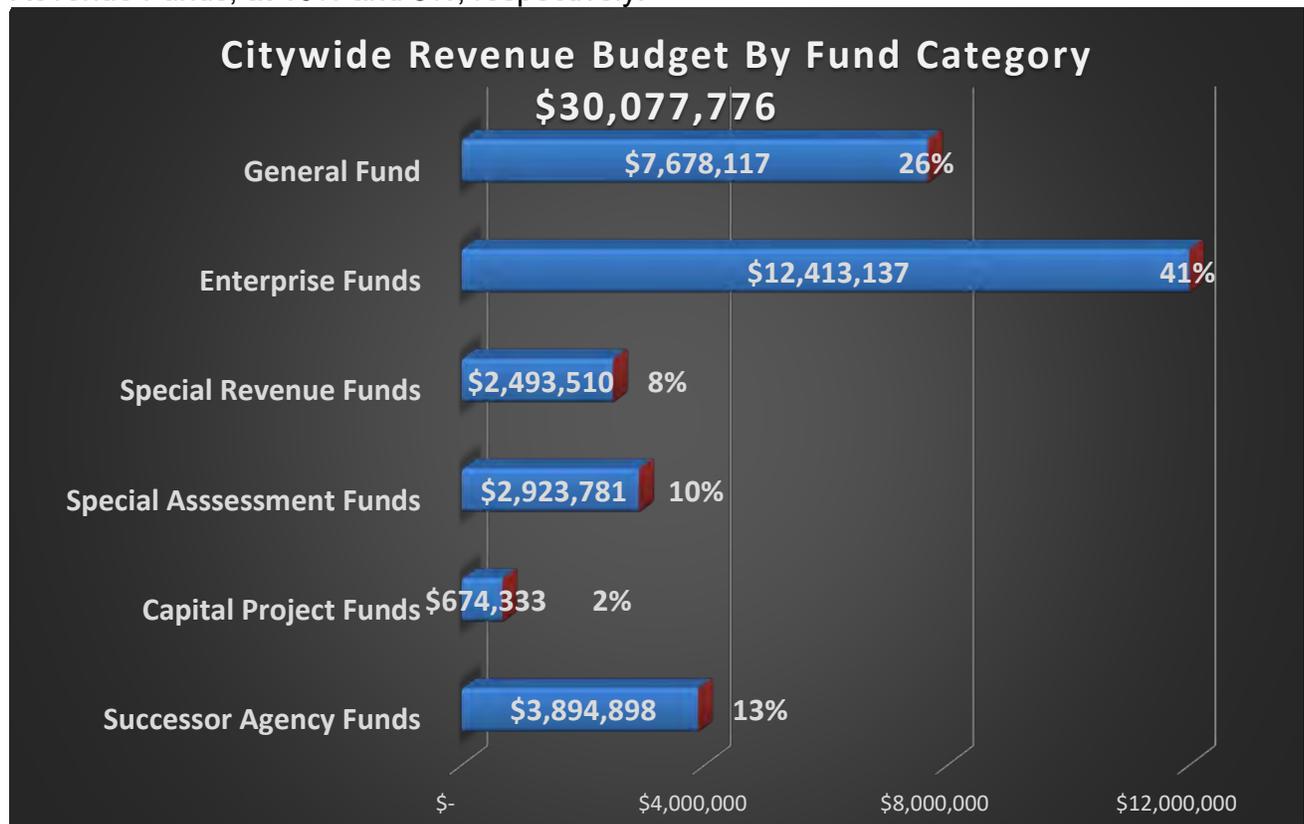
- Salaries and Benefits – Staff has agreed that step increases will be delayed six months. The next step increases will occur on January 1, 2020 instead of July 1, 2019. Overall estimated savings of just over \$70,000 with \$34,000 associated with the General Fund.
- SAFER grant staffing costs included at \$270,000. This budget is used to cover the cost for three firefighters.
- Public Employees Retirement System Plan – Included \$497,000 for the required annual payment towards the City's \$3.6 million unfunded liability determined by a CalPERS actuarial valuation study. This includes both Miscellaneous and Safety employees.
- Liability Insurance and Worker's Compensation – Incorporated \$502,000 in the budget for Liability and Property Insurance plus \$123,000 for Worker's Compensation.
- Utilities – Averages a 1 – 3% increase, this has been included.
- Supplies and Services – Maintained and/or increased based on contractual agreements:
 - Police Services contract with Ventura County increased 3.5%
 - Wastewater Reclamation Plant contract with American Water increased 3%
 - Animal Control decreased by almost \$50,000 to \$82,000.

- Include a Sewer Reserve allocation from the Sewer Operating fund of \$630,000 and allocation to the Water Reserve from the Water Operating fund of \$189,000.
- Used \$312,536 of the Sewer Development Impact Fee Fund to cover debt service in the Sewer Fund, an authorized use of these funds.
- Other – Maintained based on trends.

REVENUE BUDGET

CITYWIDE

The total Citywide Adopted Revenue Budget is conservatively projected at \$30,077,776. Most of the revenue budget comprises the Enterprise Funds, which equates to 41% of the total Citywide revenue budget. The second highest source of revenue comes from the General Fund at 26%, followed by the Successor Agency at 13%, and the Special Assessment and Special Revenue Funds, at 10% and 8%, respectively.

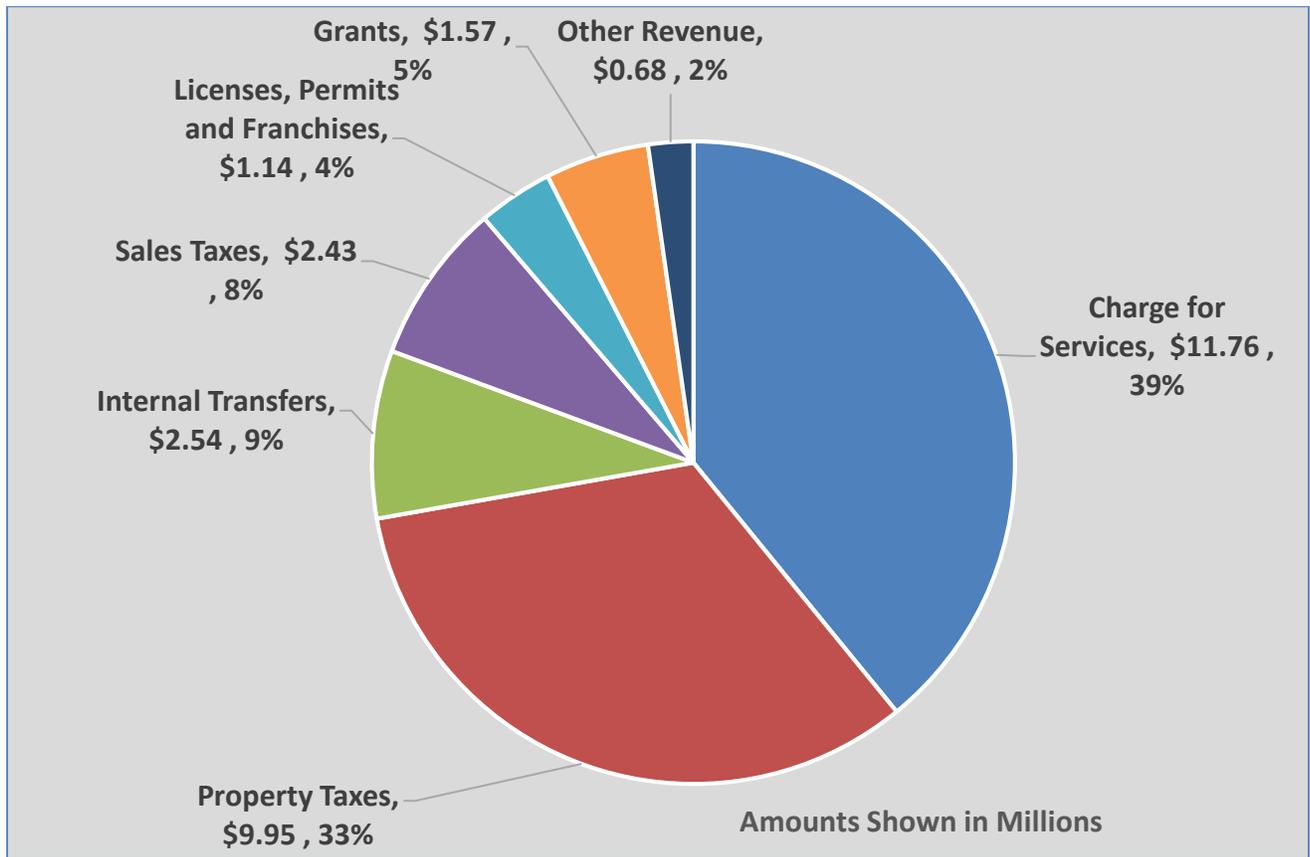


On a per fund basis, as shown below, the General Fund comprises most of the Citywide revenue budget at 25.5%, followed by the Sewer and Water funds at 24.2% and 12.6%, respectively.

Citywide Revenue Budget by Fund and Fund Category

Fund Category	Fund	FY 2017-18 Actual	FY 2018-19 Budget	% of Total Budget	FY 2019-20 Budget	% of Total Budget
General	General Fund	\$8,140,798	\$7,643,330	28.1%	\$7,676,617	25.5%
General	General Fund Reserve	1,234	0	0.0%	1,500	0.0%
Enterprise	Sewer Operating	7,286,293	7,020,186	25.8%	7,279,600	24.2%
Enterprise	Water Operating	3,712,275	3,349,002	12.3%	3,776,048	12.6%
Enterprise	Town Theatre	5,220	4,980	0.0%	6,730	0.0%
Enterprise	Recreation	361,248	380,790	1.4%	356,780	1.2%
Enterprise	Community Pool	148,057	163,895	0.6%	164,407	0.5%
Enterprise	Sewer Capital Reserve	550,920	603,112	2.2%	632,470	2.1%
Enterprise	Water Capital Reserve	163,531	24,182	0.1%	190,602	0.6%
Enterprise	Sewer Rate Sabilization	14,389	5,000	0.0%	6,500	0.0%
Special Revenue	Public Education in Govnt	32,411	24,000	0.1%	24,000	0.1%
Special Revenue	Gax Tax (Street Maintenance)	460,199	448,716	1.6%	428,068	1.4%
Special Revenue	Local Transportation (TDA Art 8a)	260,958	220,290	0.8%	150,000	0.5%
Special Revenue	Public Transit (TDA Art 8c)	279,299	297,584	1.1%	380,000	1.3%
Special Revenue	Bike Path (TDA Art3)	34,930	30,095	0.1%	25,471	0.1%
Special Revenue	Solid Waste	133,195	114,052	0.4%	118,005	0.4%
Special Revenue	Housing	16,500	18,500	0.1%	8,500	0.0%
Special Revenue	Veterans Memorial District	211,635	205,513	0.8%	236,648	0.8%
Special Revenue	National Polution Discharge (NPDES)	43,497	57,035	0.2%	104,930	0.3%
Special Revenue	Community Development Block Grant	58,223	57,295	0.2%	57,295	0.2%
Special Revenue	Road Maint Rehabilitation (RMRA) Funds	91,898	278,262	1.0%	282,038	0.9%
Special Revenue	Development Impact Fees	1,380,121	965,900	3.5%	678,555	2.3%
Special Assessment	Landscape District Funds	565,418	577,452	2.1%	719,373	2.4%
Special Assessment	Storm Drain District Funds	348,827	357,456	1.3%	373,977	1.2%
Special Assessment	Storm Drain Levee Reserves	148,478	117,305	0.4%	119,116	0.4%
Special Assessment	Community Facility Districts	1,506,426	1,659,514	6.1%	1,711,315	5.7%
Capital Project	Capital Leases	57,291	57,295	0.2%	57,295	0.2%
Capital Project	Capital Project Funds	280,132	684,876	2.5%	617,038	2.1%
Successor Agency	Successor RDA	2,933,015	1,876,970	6.9%	3,894,898	12.9%
	Total Budget	\$29,226,418	\$27,242,587	100.0%	\$30,077,776	100.0%

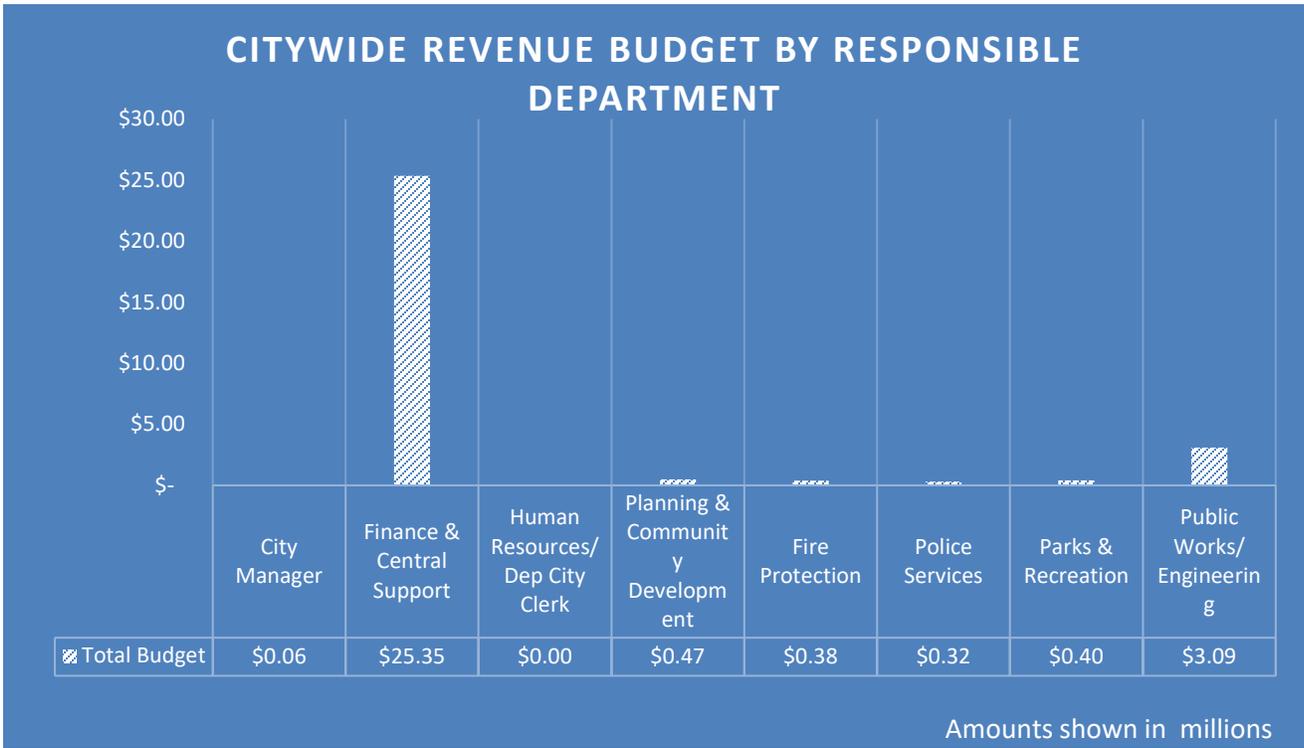
The Citywide Revenue Budget is shown below by source of revenue.



The City receives most of its revenue from Charges for Services at 39%, followed by Property Taxes at 33%, Internal Transfers and Sales Tax at 9% and 8%, respectively.

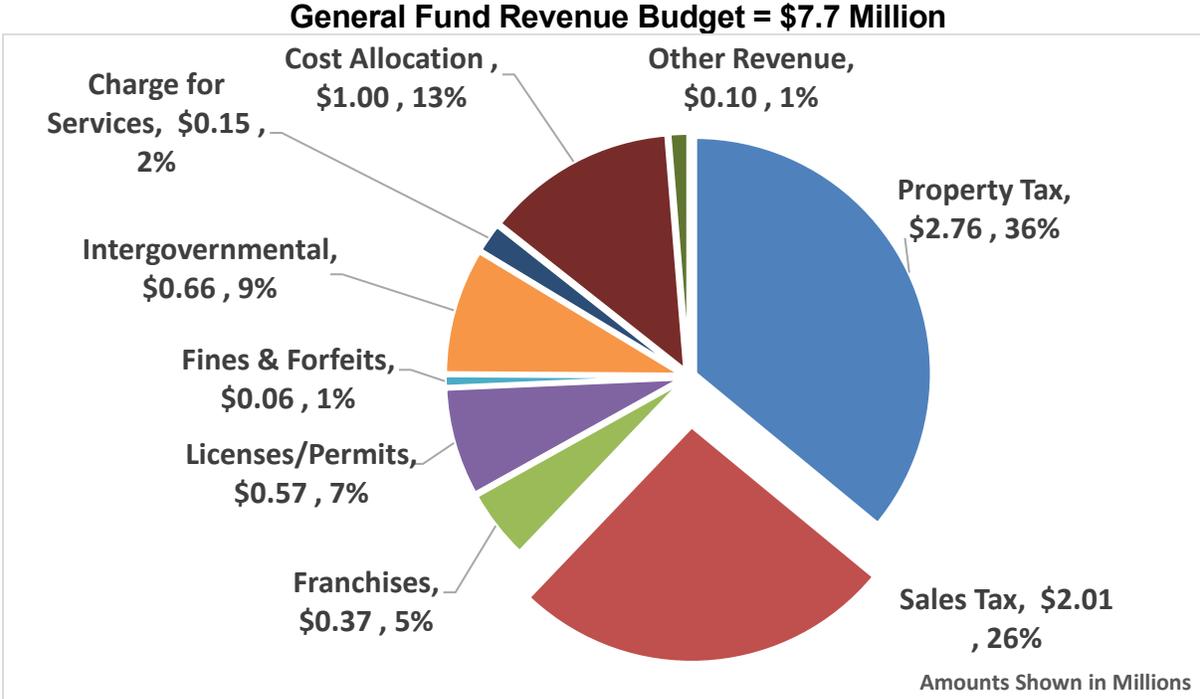
Budget by Responsible Department

Following is a table of the Citywide revenues by fund and responsible department. Finance & Central Support and Public Works/Engineering oversee the largest revenue sources, followed by Planning & Community Development as shown in the chart below.



GENERAL FUND

The General Fund FY 2019-20 revenue budget is \$7,676,617 and the following chart depicts the revenue budget by category.



General Fund revenues are largely susceptible to changes in the economy at the local, state, and national levels. FY 2019-20 General Fund revenues are budgeted \$7.7M, about \$190,000 more than the projected \$7.5M for FY 2018-19 as shown in the table below.

The table below provides the General Fund Revenue and Sources by Category and compares the FY 2019-20 Budget to FY 2017-18 Actual, and FY 2018-19 Projection.

Category	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
General Fund:				
Property Tax	\$ 2,665,575	\$ 3,000,812	\$ 2,761,770	36%
Sales Tax	2,611,478	1,675,000	2,006,950	26%
Franchises	340,797	358,532	367,704	5%
Licenses/Permits	553,250	582,672	567,911	7%
Fines & Forfeits/Property Use	156,543	75,200	60,700	1%
Intergovernmental	667,023	577,472	657,410	9%
Charge for Services	153,917	150,635	152,195	2%
Other Revenue	386,955	199,446	98,435	1%
Cost Allocation	605,260	866,487	1,003,542	13%
Total Revenue Budget	\$ 8,140,798	\$ 7,486,256	\$ 7,676,617	100%

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

- Property Tax
- Sales Tax
- Franchises
- Licenses & Permits
- Fines & Forfeitures/Property Use
- Intergovernmental (Grants)
- Charge for Services
- Other Revenues
- Cost Allocation
- Fund Balance (Reserves)

The FY 2018-19 revenue estimates were developed by the Finance Department staff with assistance from department staff that manage the funds. FY 2017-2018 estimates are based on known information and utilizing actual revenue received to the date the budget was prepared and forecasting it to the end of the fiscal year.

The following provides more detailed information on how the revenue budget was developed for each category:

Property Taxes

This category of revenue sources comprises \$2,761,770 or 36% of the General Fund revenue budget and is proposed to decrease by \$239K or 9% in FY 2019-20 when compared to the FY 2018-19 Projection. This decrease is primarily due to a reduction in the amount of residual property taxes that are expected to be received in the new fiscal year. This amount is expected to be \$479,000 in FY 2019-20 instead of \$879,000 that was received in FY 2018-19. Residual property taxes result when Redevelopment Property Tax Trust Fund (RPTTF) Collections remain or are “left over” after paying the Successor Agency the approved amount

of RPTTF funds authorized in their budget. This remaining or “left over” amount will decrease in the new fiscal year due to the Successor Agency requiring a higher amount of RPTTF funds to cover their approved payment obligations. The City’s share in the “left over” amount is approximately 20%. Other governmental agencies that contribute to the Successor Agency and would also receive a share of the “left over” amount include Ventura County, the Fillmore Unified School District and the Ventura County Community College District system.

Sales Tax

This category of revenue sources comprises 26% of the General Fund revenue budget at \$2,006,950 and is \$332K less than the FY 2018-19 Projection. The budget anticipates the ending of a required pay back in sales tax due to the Southwest Jet Fuel case that ruled against the City. The net amount paid back from the City, covering two fiscal years, equaled \$600K or \$300K per fiscal year. This consequently will create a positive effect on sales tax revenue in FY 2019-20.

Franchises

This category comprises \$367,704 or 5% of the General Fund revenue budget and is projected to remain approximately the same as in FY 2018-19. Franchise fees are generated from cable TV, gas, electric, oil pipeline and solid waste industries operating facilities within the City.

Licenses & Permits

This category comprises \$567,911 or 7% of the General Fund revenue budget and is also expected to remain approximately the same as in FY 2018-19. Development activity has remained stable over the last few years and the same level of growth is expected to continue in FY 2019-20 at 40 residential permits and 50,000 square feet of non-residential development activity. The major revenue source in this category comes from building and construction permits and plan check fees. Development and the construction of new homes continues to improve with most of the new homes coming from a development project in the City called “The Bridges”. The General Fund continues to experience a recovering local economy along with increased land development activity. This level of permit activity is expected to generate \$255,750 in permit revenue, which comprises 45%, almost half, of the total licenses & permit revenue budget.

Fines & Forfeits/Property Use

This category comprises \$60,700 or 1% of the General Fund revenue budget and is projected to remain similar to FY 2018-19. Property use revenue comes from rental fees charged for the use of a City owned building for a business purpose or the use of a park for a private event. Fines & Forfeits comprise revenue received from parking violations or fines charged for the illegal use of fireworks. These revenues are projected to increase modestly mostly because of improving the process to collect on these fines. This improvement includes the submission of unpaid vehicle citations to the Department of Motor Vehicle for attachment of the unpaid amount to the person’s annual vehicle registration, which they will be required to pay at the same time when they pay their annual registration fees. This is an allowable function that a City can perform, which was installed in May 2017, and the City has yet to experience the full impact.

Intergovernmental

This category of revenue sources is comprised of grants, mainly for police and fire safety, received from the State of California and comprises 9% or \$657,410 of the FY 2019-20 General Fund revenue budget. This budget is projected to increase by almost \$80,000 or 12% when compared to the prior year projection. This increase is due to the City receiving a new grant called Staffing for Adequate Fire & Emergency Response (SAFER) that will fund on average 55% of the cost for three firefighters.

Charge for Charges

This category of revenue is budgeted at \$152,195 and mostly consists of filming fees, charges for police services, and administrative charges for services provided to special districts. This category comprises 2% of the General Fund revenue budget and is projected to remain similar to the FY 2018-19 Projection.

Other Revenue

Other Revenue at \$98,435 consists of external reimbursements and interest earnings and comprises 1% of the General Fund revenue budget. The FY 2019-20 revenues are projected to decrease by \$100,000 when compared to the FY 2018-19 Projection. This reduction is due to receiving a one-time only payment under a settlement agreement in FY 2018-19.

Cost Allocation

This revenue category comprises 13% of the General Fund revenue budget at \$1,003,542. Cost allocations include reimbursements from other funds for administrative and support services provided by the General Fund administrative departments in accordance with the City's Cost Allocation Plan. Reimbursements are projected to move upward by \$137,000 in FY 2019-20 compared to the FY 2018-19 Projection. This is mainly due to higher administrative and support costs and correspondingly allocating them out to the receiving departments.

ENTERPRISE FUNDS

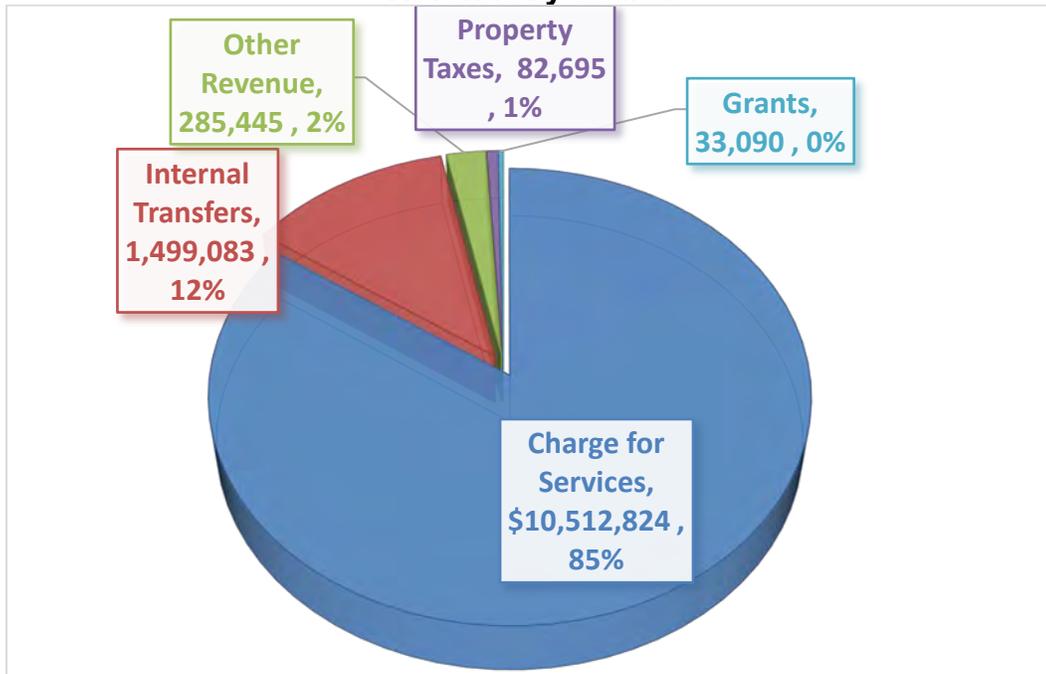
The Enterprise Funds comprise the utility funds – Sewer/Reclamation and Water Operating Funds, the Town Theater, Recreation and Community Pool funds. Most of the utility fund revenue comprises Charges for Services with monthly billings created and mailed out to almost 5,000 utility customers. The Town Theater Fund comprises miscellaneous revenue, however the theatre is no longer in operation due to the now defunct Redevelopment Agency. The Town Theater was previously operated under the RDA and the City is now required to sell the theater as part of an asset transfer agreement. The Recreation Fund revenue source comes from Charges for Services – a charge to users of the services, such as park rental fees, softball, baseball and other community sport activities that the City oversees and provides to the community. The Community Pool fund receives about half or 53% of its total revenue from a parcel assessment fee and the remaining revenue comes from a charge for service to those that use the pool. Both the Recreation and Community Pool funds are subsidized by the General Fund if revenues are not enough to cover the expenditures incurred in these funds. This is a priority of the City Council – to provide recreational activities for the community at subsidized prices.

Revenue by Fund

Department	Fund	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Public Works	Sewer Operating	\$ 7,286,293	\$ 7,246,186	\$ 7,279,600	59%
Public Works	Water Operating	3,712,275	3,754,940	3,776,048	30%
Public Works	Sewer Capital Reserve	550,920	604,065	632,470	5%
Public Works	Water Capital Reserve	163,531	25,707	190,602	2%
Public Works	Sewer Rate Stabilization	14,389	6,470	6,500	0%
Parks & Recreation	Town Theater	5,220	6,730	6,730	0%
Parks & Recreation	Recreation	361,248	356,591	356,780	3%
Parks & Recreation	Community Pool	148,059	164,407	164,407	1%
		\$12,241,935	\$ 12,165,096	\$ 12,413,137	100%

The Sewer Operating fund comprises 61% of the total Enterprise Fund revenue budget and the Water Operating fund 29%. The two operating funds combined equate to 90% of the total Enterprise Fund revenue budget.

Revenue by Source



Revenue by Source Table

Category	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Charge for Services	\$ 10,565,008	\$ 10,455,484	\$ 10,512,824	85%
Internal Transfers	1,265,132	1,312,748	1,499,083	12%
Other Revenue	295,923	281,079	285,445	2%
Property Taxes	69,790	82,695	82,695	1%
Grants	46,082	33,090	33,090	0%
	\$ 12,241,935	\$ 12,165,096	\$ 12,413,137	100%

Revenue by source indicates that 85% of the revenue comes from Charges for Services. Out of the total \$10.5M budget, 98% of this amount is associated with the Water and Sewer funds. Most of the Charges for Services budget come from the utility funds that charge a fee for water and sewer service that is provided to the almost 5,000 customers.

Water and Sewer Utility Rates

The Water fund implemented a rate increase of 3.5% in June 2019, increasing the monthly minimum water rate from \$40.11 to \$41.51 per equivalent dwelling unit. Though a 5% increase is allowed per the approved Proposition 18, a 3.5% increase was proposed and implemented in the budget. The following table compares the year 2018 minimum water and sewer bill to the current minimum bill implemented in 2019 that changed from \$143.47 to \$144.87 per month, a \$1.40 per month increase. This equates to a 3.5% increase in water but a 1% overall increase.

Utility Rates:

	Year 2018	Year 2019
Water	\$ 40.11	\$ 41.51
Sewer	103.36	103.36
	\$ 143.47	\$ 144.87

SPECIAL REVENUE FUNDS

The following table provides a summary of the revenue budget for the Special Revenue Funds. With a total revenue budget of \$2,493,510, Development Impact Fee Funds comprise the highest percent of the total budget at 27%, next highest is the Street Maintenance – Gas Tax fund at 17%, then the Public Transit fund at 15%. Revenues are expected to remain stable and comparable to the FY 2018-19 Projection.

New development increased significantly in past years and expected to continue mainly from a residential development called “The Bridges”. This development will build close to 625 new homes over the next 10 years. This level of activity is conservatively projected to slow down in FY 2019-20 with the building of 40 new building permits but increase in non-residential activity with the addition of a 50,000 square feet commercial building that will be used by a company called Rotorcraft. Development impact fees are charged for each new building permit issued based on specific size parameters that vary from one property to the next with an average charge of \$25,000 to \$30,000 for each permit.

Revenue Budget by Fund

Department Manager	Fund	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Finance	Development Impact Fees	\$ 1,380,121	\$ 959,150	\$ 678,555	27%
Finance	Public Transit- Art 8c	279,299	380,000	380,000	15%
Public Works	Street Maintenance-Gas Tax	460,199	448,716	428,068	17%
Parks and Recreation	Veterans Memorial District	211,635	222,513	236,648	9%
Finance	Community Development Block Grant	58,223	57,295	57,295	2%
Public Works	Local Transportation- Art 8a	260,958	150,000	150,000	6%
Public Works	Solid Waste	133,195	138,968	118,005	5%
Public Works	National Pollution Discharge (NPDES)	100,370	57,035	104,930	4%
Public Works	Road Maint Rehabilitation (RMRA) Funds	91,895	349,876	282,038	11%
Public Works	Bike Path - Art 3	34,930	30,345	25,471	1%
Finance	Affordable Housing	16,500	18,500	8,500	0%
Finance	Public Education in Govt	32,411	24,000	24,000	1%
		\$ 3,059,736	\$ 2,836,398	\$ 2,493,510	100%

Street Maintenance funds come from the City's share of the gas tax and is used to maintain the City's streets, curbs sidewalks and trees. Public Transit – Article 8c and Local Transportation – Article 8a funds come from the Ventura County Transportation (VCTC). VCTC provides grant funds that are used for two purposes. The first is to cover the cost for public transit. The City pays for a fixed route bus service that transports people from Fillmore to and from other cities in Ventura County and Dial-A-Ride that transports people within the City limits. The second purpose assists in covering the cost for local transportation and can be used for street and sidewalk improvements and repairs.

SPECIAL ASSESSMENT DISTRICT FUNDS

Special Assessment funds comprise 10% of the Total Citywide Revenue Budget and consists of twenty-seven Landscape and Lighting Districts, nine Storm Drain Districts and five Community Facility Districts. The FY 2019-20 Special District budgets total \$2,923,781 in revenues. Revenues for Landscape & Lighting, Storm Drain and Community Facilities Districts are generated from property assessments that are levied on properties that are located within the City and benefit from the services provided within a district. On an annual basis, the assessments imposed on a district are evaluated and updated based on the estimated expenditures needed to operate and maintain the district. The updated assessments are limited to a maximum amount and a comparison is made to ensure these limits are not exceeded. Assessments are based on their equivalent benefit unit or square footage of the home. Landscape and Lighting and Storm Drain districts are levied based on equivalent benefit unit and Community Facility Districts are levied based on the square footage of a home.

Once a CFD is formed, the City works with the developer (initial land owner) to issue debt (Special Tax Bonds) that is used to pay for large infrastructure items needed to develop the property. Large infrastructure items include the construction of improvements such as: sewer and water lines, levees, storm drains, streets, curbs, sidewalks, and parks. The properties that lie within the CFD boundary are assessed annually. This assessment is collected and used to pay the annual debt service on the issued bonds.

Revenue Budget by Fund

Department Manager	Fund	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Finance	Community Facility Districts	1,506,426	1,761,328	1,711,315	59%
Public Works	Landscape and Lighting Districts	565,418	588,278	719,373	25%
Public Works	Storm Drain Districts	348,827	360,066	373,977	13%
Finance	Storm Drain Levee Reserves	148,478	117,305	119,116	4%
		\$ 2,569,149	\$ 2,826,977	\$ 2,923,781	100%

The new per parcel assessments are developed each fiscal year and provided to the Ventura County Assessor's Office to include in the appropriate property tax bill. These funds are collected by the Ventura County Assessor's Office and reallocated back to the City. The City posts these revenues to the appropriate district and uses these funds according to the approved budget developed for the specific district.

Revenue Summary Budget by Category

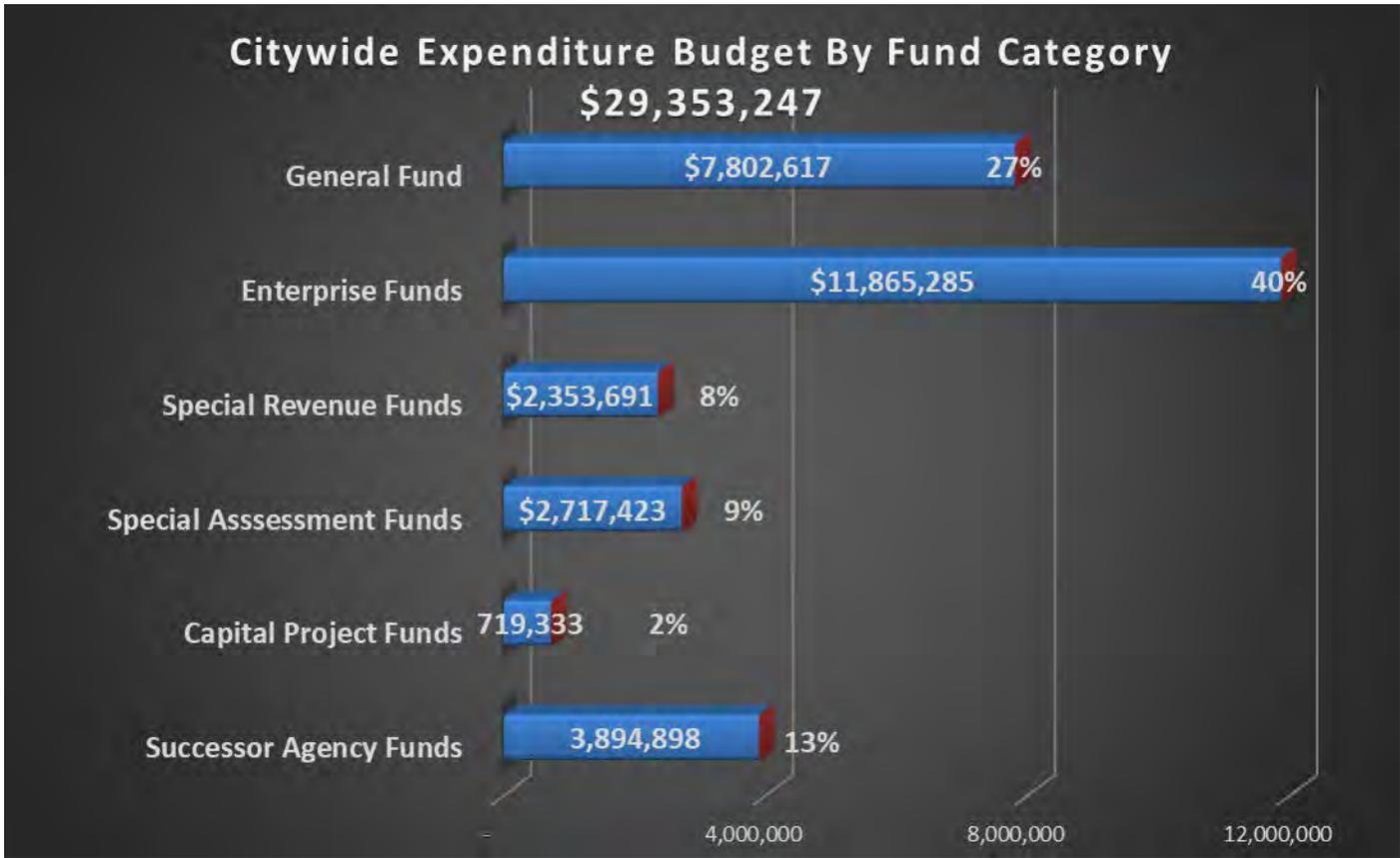
Category	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Property Assessments	2,257,138	2,548,846	2,655,225	91%
Internal Transfers	201,975	157,671	203,168	7%
Other Revenue	110,036	120,460	65,388	2%
	\$ 2,569,149	\$ 2,826,977	\$ 2,923,781	100%

Further, as shown above, 91% of the total revenue comes from property assessments, the main source of revenue for these funds. These assessments increased by over \$100,000 or 4% when compared to FY 2018-19 Projection. This is mainly due to normal increases in the assessments that average the greater of the Consumer Price Index for the Los Angeles region or 3%. The CPI was 3.3% and therefore the assessments increased on average by this amount. Community Facilities Districts are mainly used to cover debt service payments.

EXPENDITURE BUDGET

CITYWIDE BUDGET

Overall, the Adopted Expenditure Budget also represents a conservative spending plan for the next fiscal year. Total adopted appropriations for FY 2019-20 is \$29,353,247. The following tables and charts illustrate the Total Adopted Citywide Expenditure Budget:



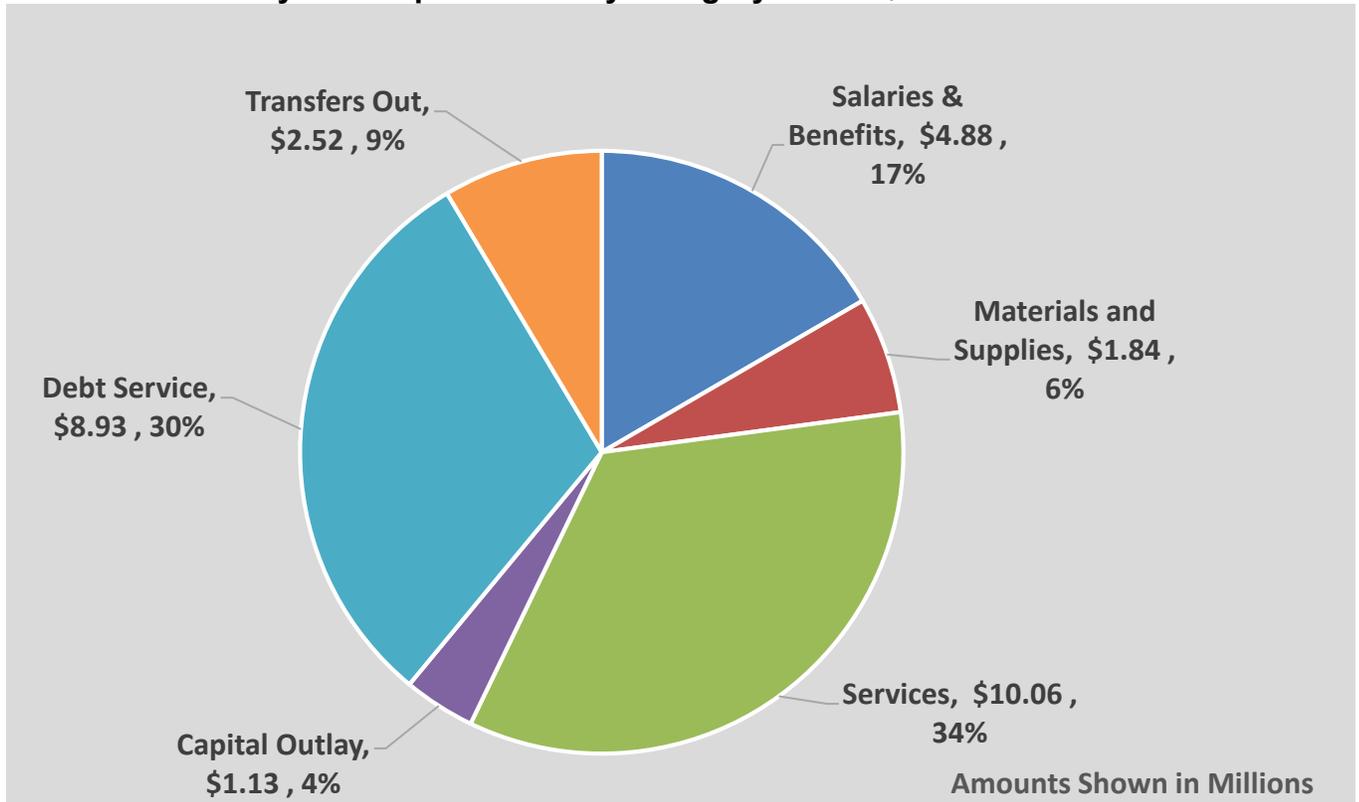
The Enterprise Funds comprise the largest portion of the total Citywide expenditure budget at 40%, followed by the General Fund at 27%.

Expenditure Budget by Fund and Fund Category

Fund Category	Fund	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 % of Total Budget	FY 2019-20 Budget	FY 2019-20 % of Total Budget
General	General Fund	\$7,692,618	\$7,960,269	27.7%	\$7,802,617	26.6%
Enterprise	Sewer Operating	6,466,623	7,020,186	24.5%	7,279,600	24.8%
Enterprise	Water Operating	2,840,933	3,349,002	11.7%	3,776,048	12.9%
Enterprise	Town Theatre	25,646	25,150	0.1%	22,503	0.1%
Enterprise	Recreation	370,297	427,971	1.5%	429,560	1.5%
Enterprise	Community Pool	256,292	257,017	0.9%	227,574	0.8%
Enterprise	Water Reserve Funds	42,606	150,000	0.5%	130,000	0.4%
Special Revenue	Public Education in Govnt	5,915	15,000	0.1%	15,535	0.1%
Special Revenue	Gax Tax (Street Maintenance)	484,461	491,355	1.7%	428,068	1.5%
Special Revenue	Local Transportation (TDA Art 8a)	73,601	325,000	1.1%	325,000	1.1%
Special Revenue	Public Transit (TDA Art 8c)	279,299	297,584	1.0%	380,000	1.3%
Special Revenue	Bike Path (TDA Art3)	25,468	33,266	0.1%	25,471	0.1%
Special Revenue	Solid Waste	103,561	125,098	0.4%	118,005	0.4%
Special Revenue	Housing	56,505	6,850	0.0%	8,165	0.0%
Special Revenue	Veterans Memorial District	211,739	237,644	0.8%	236,648	0.8%
Special Revenue	National Polution Discharge (NPDES)	54,555	84,293	0.3%	104,930	0.4%
Special Revenue	Community Development Block Grant	58,223	57,295	0.2%	57,295	0.2%
Special Revenue	Road Maint Rehabilitation (RMRA) Funds	0	349,876	1.3%	282,038	0.9%
Special Revenue	Development Impact Fees	423,570	385,036	1.3%	372,536	1.3%
Special Assessment	Landscape District Funds	674,133	435,853	1.5%	736,044	2.5%
Special Assessment	Storm Drain District Funds	220,977	333,033	1.2%	324,285	1.1%
Special Assessment	Community Facility District	1,386,097	1,633,912	5.7%	1,657,094	5.6%
Capital Project	Capital Leases	57,291	57,295	0.2%	57,295	0.2%
Capital Project	Capital Project Funds	319,586	729,876	2.5%	662,038	2.3%
Successor Agency	Successor Agency	3,662,459	3,906,280	13.6%	3,894,898	13.3%
Total Budget		\$25,792,455	\$28,694,141	100.1%	\$29,353,247	100.0%

On an individual fund basis, the General Fund comprises the largest portion of the budget at 26.6% of the total Citywide expenditure budget, a slight decrease from last fiscal year when it was 27.7%. The next highest budget amount comes from the Sewer and Water funds at 24.8% and 12.9%, respectively. This is comparable to last fiscal year when it was 24.5% and 11.7%, respectively. The Successor Agency is also close at 13.3%. This is a slight decrease from the previous fiscal year when it was 13.6%.

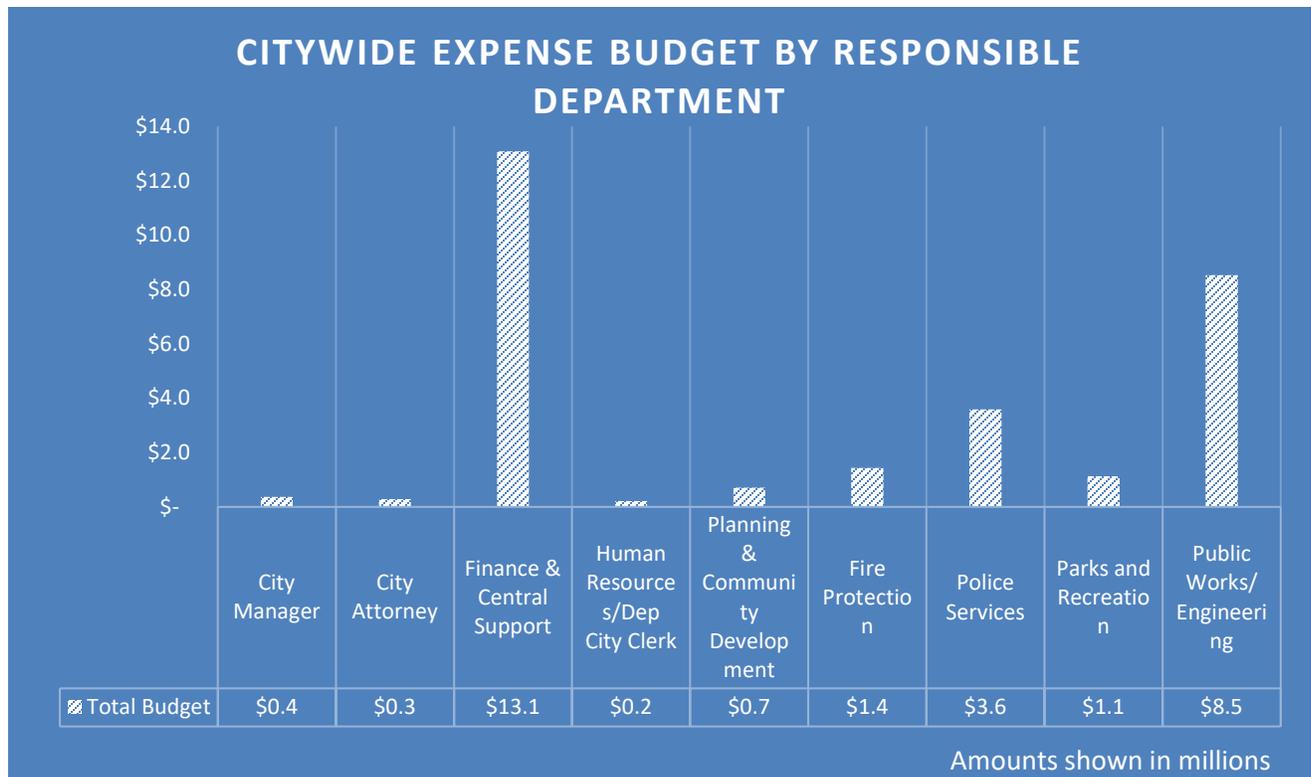
Citywide Expenditures by Category - Total \$29.4 Million



The above table shows major categories of the Citywide expenditure budget. Most of the budget is used to pay for Services, mainly from contracts, at 34% or \$10.06 million. The second highest expense is for Debt Services at 30% or \$8.93 million with salaries and benefits coming in third at 17% or \$4.88 million of the total Citywide expense budget.

Budget by Responsible Department

Following is a table of the Citywide expenditures by fund and responsible department. Finance and Public Works oversee the highest level of expenditures, followed by Police Services as depicted in the graph below.



Finance and Public Works are responsible for the highest portion of the budget at \$13.1 million or 45% and \$8.5 million or 29%, respectively.

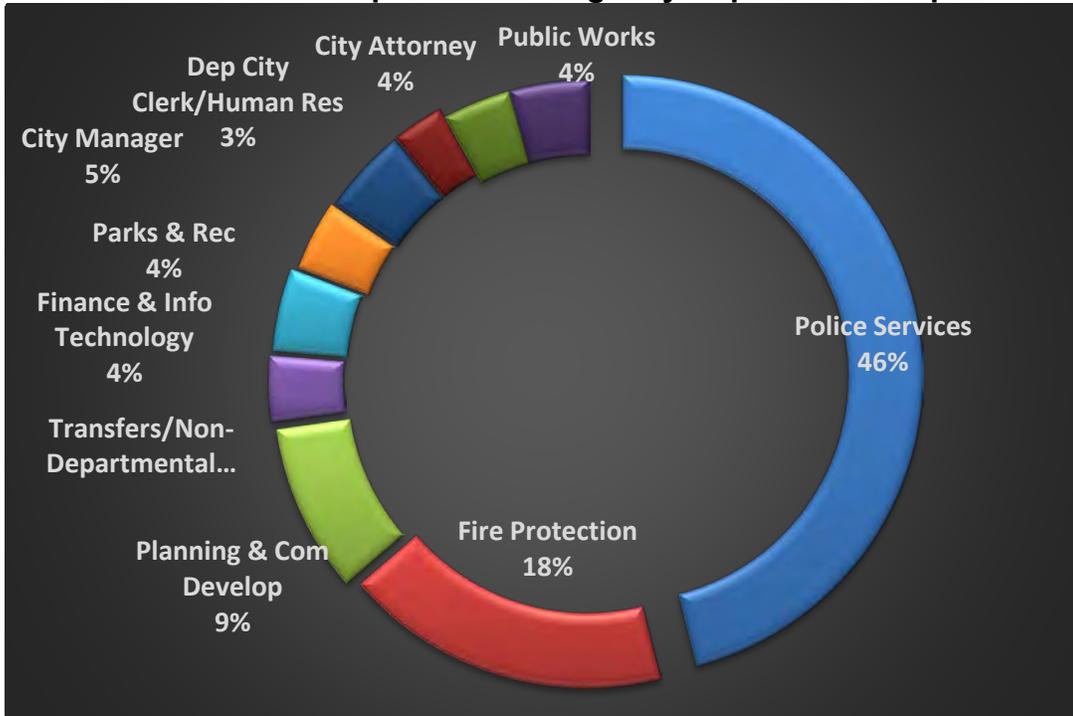
GENERAL FUND

The new fiscal year budget maintains the current service level for all departments. Services, which includes contract services, comprise the highest expenditure category, equating to 60% of the total budget. Contract services, includes police services, provided under contract with the Ventura County Sheriff's Department, makes up 75% of the total Services budget. Police services increased 3.4% and now totals \$3.5 million.

Category	FY 2017-18 Actual	FY 2018-19 Forecast	FY 2019-20 Budget	% of Total Budget
Services	\$ 4,332,132	\$ 4,478,121	\$ 4,664,647	60%
Personnel	2,240,116	2,187,164	2,260,772	29%
Transfers Out	366,106	290,000	280,000	4%
Materials and Supplies	679,364	473,285	536,907	7%
Capital Outlay	74,900	71,840	60,291	1%
	\$ 7,692,618	\$ 7,500,410	\$ 7,802,617	100%

The following table provides a summary of the General Fund department budgets. Police Services is the costliest comprising 46% of the total expense budget, followed by Fire Protection at 18% and Planning and Community Development at 9%.

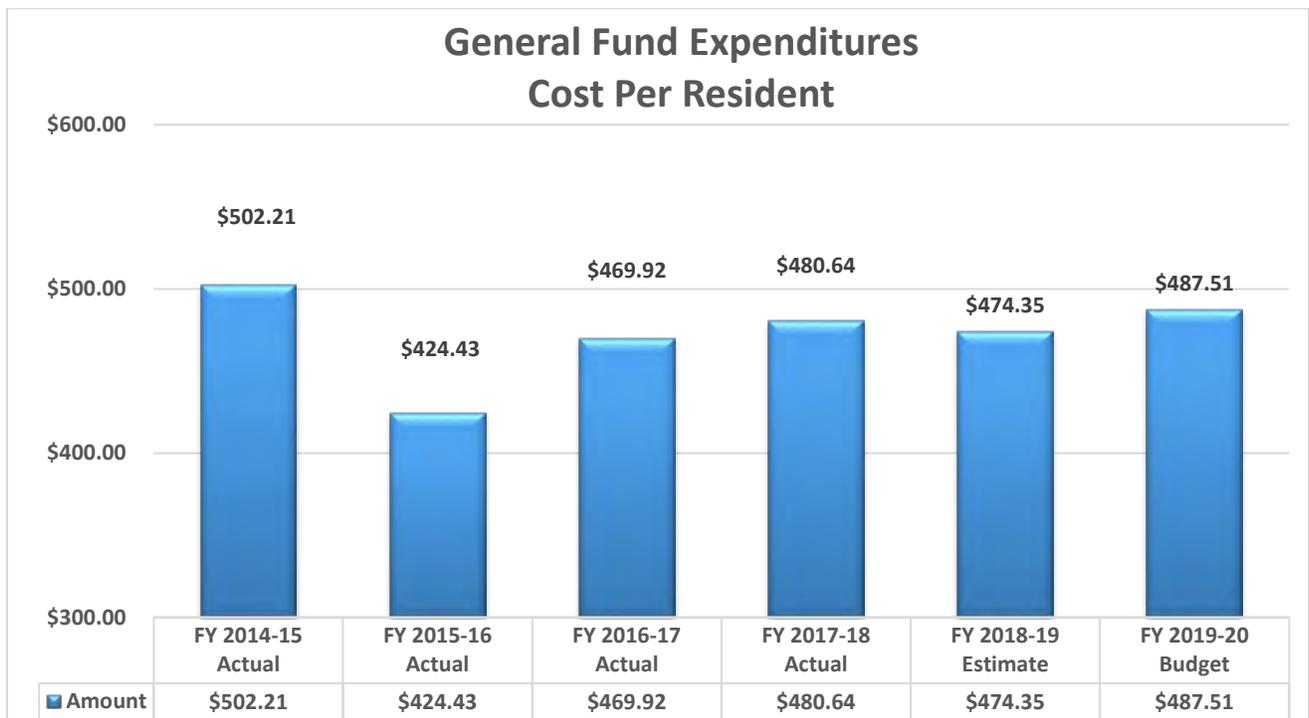
General Fund Expenditure Budget by Department Graph



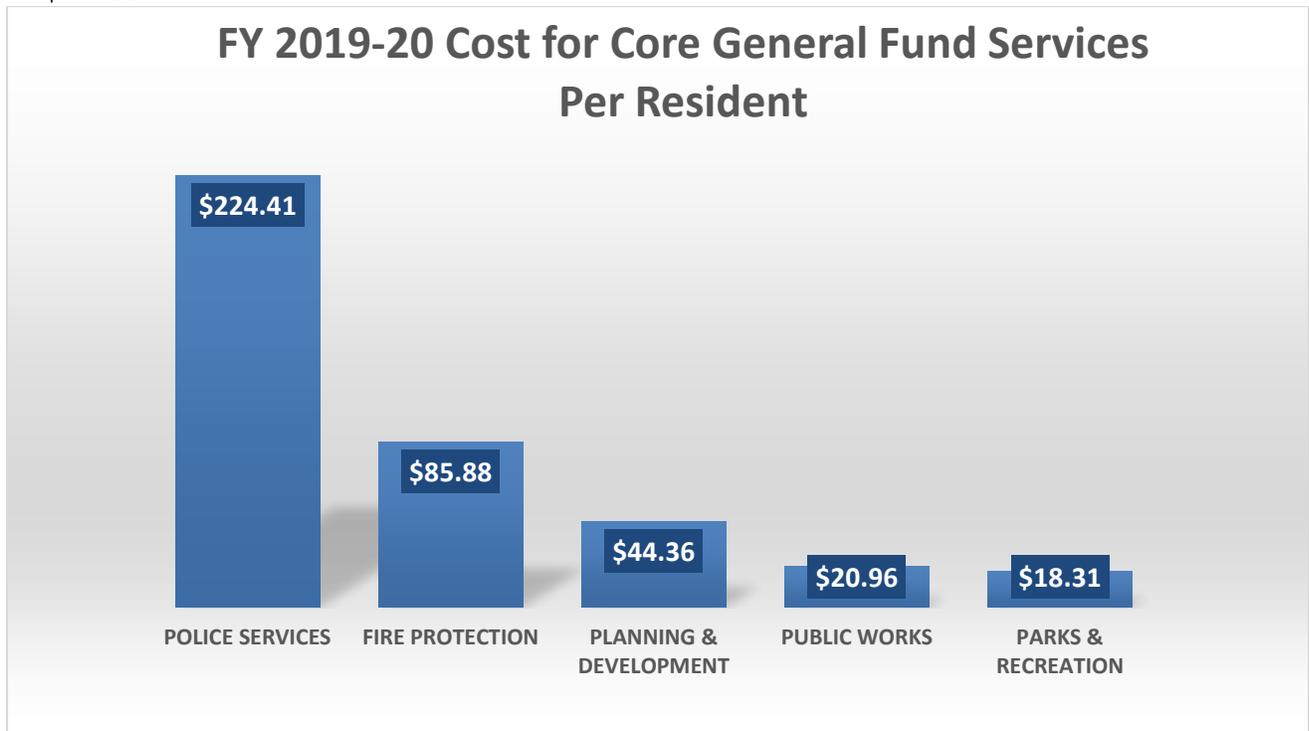
General Fund Expenditure Budget by Department Table

Department	FY 2019-20 Budget	% of Total Budget
Police Services	\$ 3,591,698	46%
Fire Protection	1,374,505	18%
Planning & Community Develop	709,967	9%
Transfers/Non-Departmental	280,000	4%
Finance & Info Technology	348,443	4%
Parks & Recreation	293,030	4%
City Manager	361,444	5%
Dep City Clerk/Human Resources	218,024	3%
City Attorney	290,000	4%
Public Works	335,505	4%
	\$ 7,802,617	100%

The following table provides information on the cost per resident for basic services provided by the General Fund departments. This is based on the FY 2019-20 Budget compared to the past four fiscal years. The cost per resident has been relatively stable over the five years presented going from \$502.21 in FY 2014-15, down to \$424.23 in FY 2015-16, to now \$487.51 per resident.



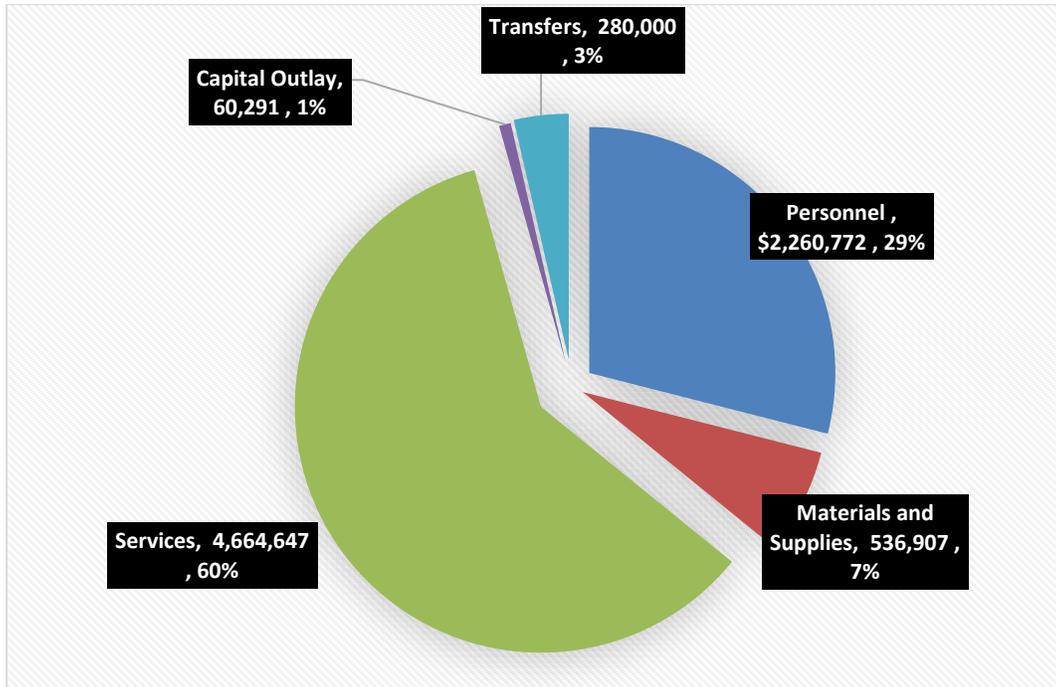
Further, following is the cost per resident for core services provided by the General Fund. The top three services include Police Services that costs a resident of the City \$224.41 per year, Fire Protection costs \$85.88 per resident, followed by Planning and Community Development at \$44.36.



Additionally, Contract Services, which includes the police services contract and contract for city attorney services, is the highest category, comprising 58% or \$4.6 million of the total \$7.96

million expense budget. Next highest category is Personnel, which covers the cost for staffing, benefits and taxes, accounting for 32% or \$2.5 million of the total expense budget.

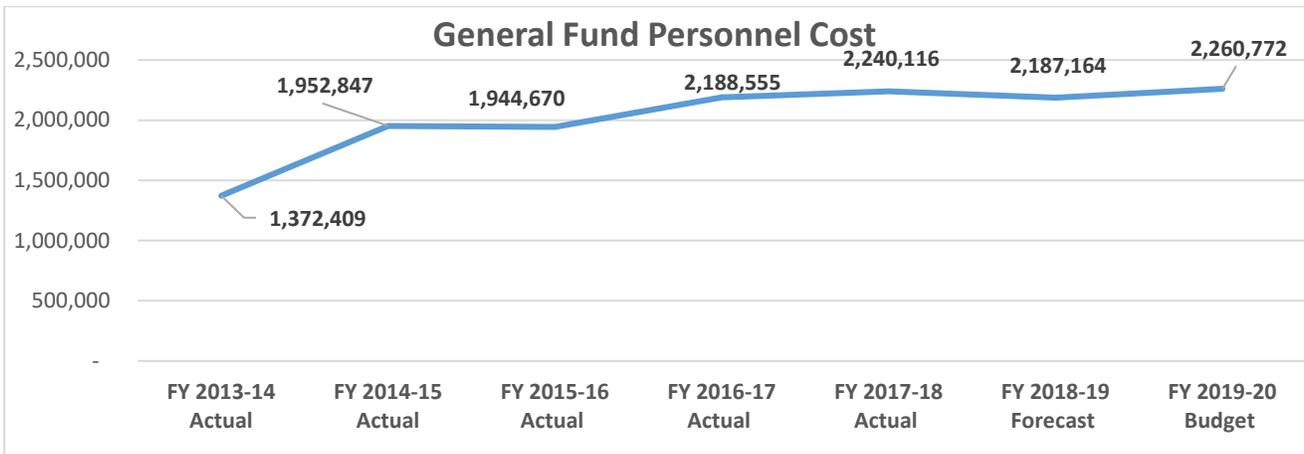
General Fund Expenditure Budget by Category



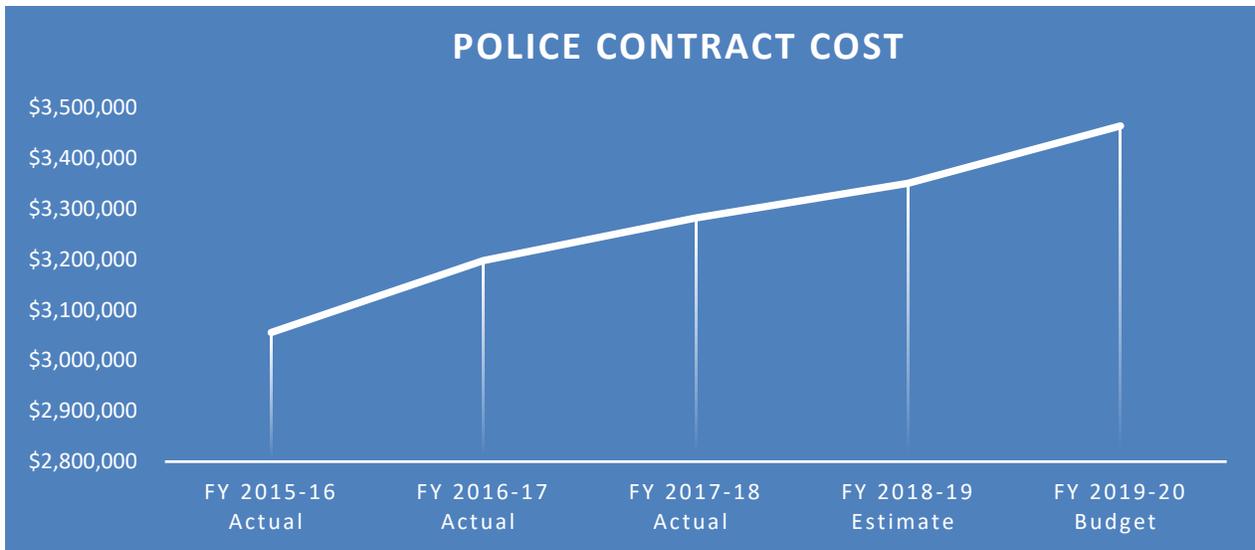
General Fund Budget by Expenditure Category

Category	FY 2019-20 Budget	% of Total Budget
Personnel	\$ 2,260,772	29%
Materials and Supplies	536,907	7%
Services	4,664,647	60%
Capital Outlay	60,291	1%
Transfers	280,000	4%
	\$ 7,802,617	100%

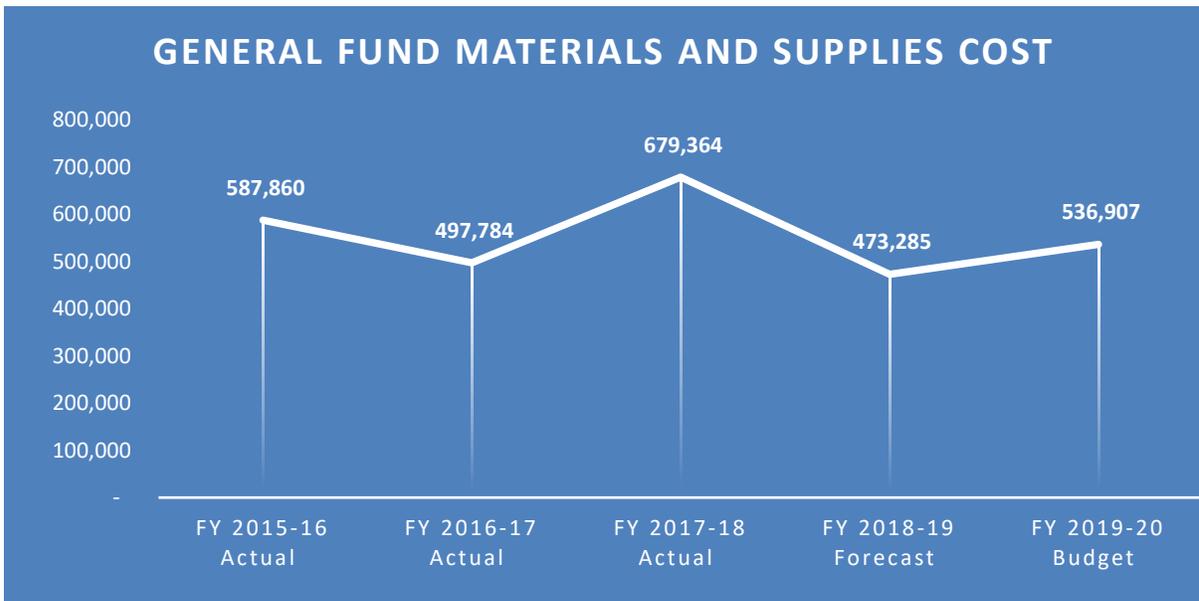
Personnel: The recession hit the City hard, particularly during FY 2012-13. The City experienced a significant reduction in revenues and in response, major reductions in expenditures took place, starting with City staff where more than half were laid off. Personnel cost reached its lowest level recorded over the past twenty years, posting almost \$1.1 million to the General Fund. The City continues to recover from the recession and as revenues inch back up, staffing also inches back up. Personnel costs are now budgeted at \$2.3 million, a 113% increase compared to FY 2012-13. The City expects to add back staff as appropriate and as funding becomes available.



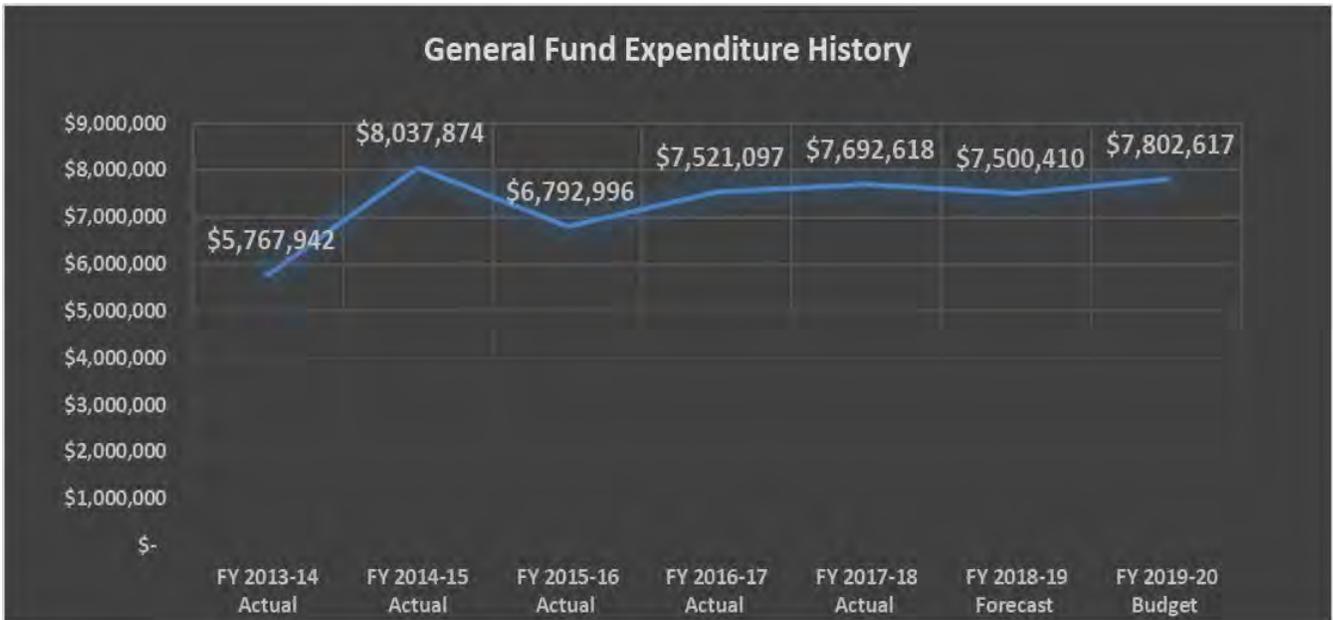
Police Contract: The following graph depicts how police contract costs have escalated over time, starting with FY 2015-16 at \$3.06 million and through the current FY 2019-20 budget at \$3.46 million, a 13% increase over the last five years. The City continues to work with the Ventura County Sheriff's Department to determine ways to control costs and minimize increases, however, the cost for quality police services coupled with the City Council's desire to lower crimes and keep Fillmore a safe community is costly.



Materials and Supplies: The City continues to keep increases to a minimum for materials and supplies by identifying cost efficiencies, spending on maintenance if funds are available, and finding ways to reduce cost where possible, such as changing vendors that offer the same materials and supplies at a lower cost. The following graph depicts how materials and supplies have been relatively stable over the last five fiscal years and continue in the fiscal year 2019-20 budget, ranging between a low of \$473,000 to a high of almost \$680,000.



In summary, the General Fund budget is stable. The chart below presents a seven-year history, including the current fiscal year budget for the General Fund expenditures. In FY 2014-15, expenditures were higher than the average due to receiving almost \$3 million and \$1 million, respectively, in one-time only sales tax revenue and allocating (or transferring) a large share of this amount to the General Fund Reserve fund to save for future use.



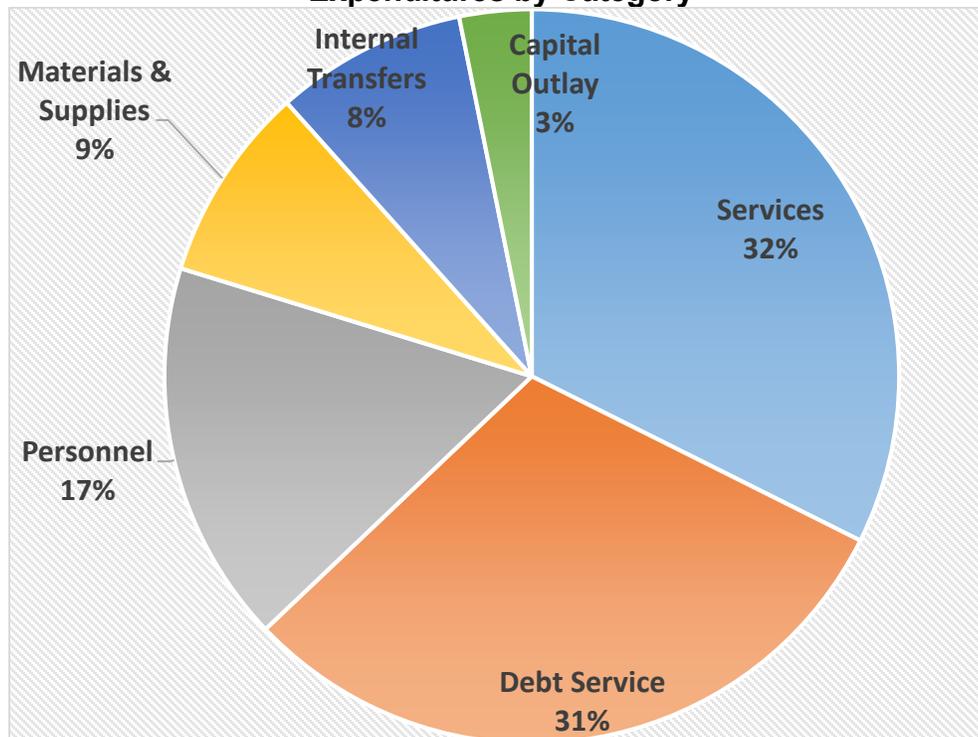
ENTERPRISE FUNDS

As shown in the chart and table below, 89% of the enterprise expenditure budget is comprised of the Sewer and Water Operating funds.

Expenditure by Fund

Department Manager	Fund	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Public Works	Sewer Operating	6,466,623	\$ 6,982,287	\$ 7,279,600	61%
Public Works	Water Operating	2,840,933	2,965,684	3,776,048	32%
Public Works	Water Capital Reserve	42,606	150,000	130,000	1%
Parks & Recreation	Town Theater	25,646	22,512	22,503	0%
Parks & Recreation	Recreation	370,297	368,579	429,560	4%
Parks & Recreation	Community Pool	256,292	192,419	227,574	2%
		\$ 10,002,397	\$ 10,681,481	\$ 11,865,285	100%

Expenditures by Category



As shown in the above graph, one of the largest expenditure categories comes from the payment of debt service at 31% of the total expenditure budget. The Sewer Fund debt service budget equates to 42% of their budget and the Water Fund debt service comprises 15% of their total budget. The Sewer Fund carries a significant amount of debt that causes the amount that rate payers pay for sewer service to be relatively high for a city of our size. Currently, the monthly rate for sewer service is \$103.36 for a residential customer. This is the rate needed to generate enough funds to pay for this large amount of debt. In 2007 the City borrowed \$57.5 million to build a new state of the art wastewater reclamation plant. In 2017 \$38.5 million of the \$57.5 million was refinanced at a lower interest rate, saving up to \$400,000 a year in interest expense.

The plant is currently capable of treating 1.8MGD of sewage and was built to be more easily expanded for expected future growth in the City to treat 2.4MGD if necessary.

Debt Service Amounts	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget
Sewer	\$ 2,925,023	\$ 3,044,500	\$ 3,047,850
Water	587,486	573,118	573,668
	\$ 3,512,509	\$ 3,617,618	\$ 3,621,518

Expenditure by Category

Category	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Services	2,757,893	3,703,138	3,842,220	32%
Debt Service	\$ 3,512,508	\$ 3,617,618	\$ 3,621,518	31%
Personnel	1,549,284	1,450,116	1,999,260	17%
Materials & Supplies	829,179	871,627	1,024,252	9%
Internal Transfers	1,278,235	777,294	1,001,547	8%
Capital Outlay	75,298	261,688	376,488	3%
	\$ 10,002,397	\$ 10,681,481	\$ 11,865,285	100%

Another high expense budget category comes from Services at 32% of the total enterprise fund budget. The Sewer Fund operates a Wastewater Reclamation Plant that is managed under a 20-year contract (which will end in FY 2026) with American Water. Their contract requires the City to provide for a CPI increase each fiscal year and following is the contract amount covering three fiscal years. The contract comprises 22% of the total Sewer Operating budget.

Sewer Plant Contract

Sewer Fund	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget
Plant Contract	\$ 1,484,279	\$ 1,545,881	\$ 1,592,257

Sewer Operating (Reclamation Plant)

The Sewer Operating expenditure budget for FY 2019-20 is just under \$7.3 million, an almost \$300,000 increase from the prior fiscal year projection. A large rate increase of 12% was implemented in February 2017, changing from \$92.29 to \$103.36 per month per equivalent dwelling unit, which has improved the revenue picture and therefore no increase was planned in 2018 and in 2019. The monthly sewer rate was increased to ensure the sewer bond coverage ratio is met per the bond covenant, and to ensure sufficient funds are generated to fully fund the operations of the sewer fund and set aside a portion of funds to improve the capital reserve fund, a fund that is needed to cover the cost for future capital projects in the sewage collection system. Additionally, the budget anticipates using \$312,000 of sewer development impact fees to help pay the more than \$3.0 million in debt service included in the budget.

The expenditures budget for FY 2019-20 incorporates an increase of 2% in the Wastewater Reclamation Plant contract with American Water, which will grow to \$1.59 million. The expenditure budget also includes \$632,000 in transfers to the capital reserve fund. These funds are needed to prepare financially for major equipment repairs and replacement costs,

such as the replacement of the recycling plant membranes. The budget also includes increases associated with the increase in cost for utilities and personnel.

Water Operating

The Water Operating expenditure budget for FY 2019-20 is just under \$3.8 million, an increase of \$810,000 or 27% from the last fiscal year budget. The budget increased as a result of various factors that mainly include an increase in salary and benefit cost and allocations of \$327,000, a \$165,000 increase in the allocation to the water capital reserve fund, utilities, such as electricity, are expected to increase by \$117,000 and administration and contract services expenditures are planned to increase by \$41,000 and \$50,000, respectively.

SPECIAL REVENUE FUNDS

Expense Budget by Fund Type

Department	Fund	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Finance	Development Impact Fee Funds	\$ 423,571	\$ 385,036	\$ 372,536	16%
Finance	Public Transit- Art 8c	279,299	380,000	380,000	16%
Public Works	Street Maintenance-Gas Tax	484,461	423,849	428,068	18%
Finance	Local Transportation- Art 8a	73,601	100,000	325,000	14%
Parks and Recreation	Veterans Memorial District	211,739	230,914	236,648	10%
Finance	Community Development Block Grant	58,223	57,295	57,295	2%
Public Works	Solid Waste	103,559	108,081	118,005	5%
Public Works	NPDES - Storm Water	54,555	80,900	104,930	4%
Public Works	Road Maint Rehabilitation (RMRA) Funds	-	349,876	282,038	12%
Public Works	Bike Path - Art 3	25,468	26,094	25,471	1%
Finance	Affordable Housing	56,505	6,850	8,165	0%
Finance	Public Education in Govt	5,915	15,000	15,535	1%
		\$ 1,776,896	\$ 2,163,895	\$ 2,353,691	100%

The top expenditure budgets under the Special Revenue Funds comprise Street Maintenance, Public Transit, Development Impact Fees, and Local Transportation funds at 18%, 16%, 16%, and 14%, respectively. The Street Maintenance Fund is used to maintain the City's streets, curbs, trees and sidewalks. Next is Public Transit. Public Transit funds pay for bus and transportation services provided to the community by Ventura County Transportation Commission (VCTC). Development Impact Fee funds are used to fund capital projects. These projects are identified under Capital Projects in another section of this report. Local Transportation funds are used to pay for street capital maintenance projects.

Expense Budget by Category

Category	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Internal Transfers	634,439	862,487	1,037,404	44%
Services	608,484	846,001	793,442	34%
Personnel	434,171	366,396	429,927	18%
Materials and Supplies	93,887	89,011	92,918	4%
Capital Outlay	5,915	-	-	0%
	\$ 1,776,896	\$ 2,163,895	\$ 2,353,691	100%

As shown in the above table, 44% of the expense budget, or almost \$1.04 million, is used for internal transfers. Internal transfers mainly come from Development Impact Fee funds and Local Transportation funds and are budgeted as a transfer from these funds to a capital project fund. They designate the funding source used to pay for the project expenses. Next in line are Services at 34% of the total Special Revenue budget. Services at just over \$790,000 in FY 2019-20 mainly covers the cost for Ventura County Transportation Commission (VCTC) to provide transit services. These services are currently budgeted at \$380,000. Other services include contract services, utilities and street lighting expenses. The Personnel budget, comprising 18% of the total budget or almost \$430,000 in FY 2019-20, mainly comprises the Street Maintenance fund. Public Works staff are used to maintain the streets, trim trees and repair sidewalks throughout the City and this cost is charged to the Street Maintenance fund under Personnel.

The following table indicates the type of Development Impact Fee funds that comprise the total \$372,536 DIF budget. The largest portion of the budget, at 84% of the total, comes from the Sewer DIF. This budget is used to cover a portion of the sewer fund debt service.

Development Impact Fee Funds	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Transportation	6,922	6,500	-	0%
Parkland	1,068	5,000	-	0%
Water	4,398	35,000	50,000	13%
Sewer	405,060	318,536	312,536	84%
Storm Drain	1,068	5,000	-	0%
Public Facilities	5,055	15,000	10,000	3%
	\$ 423,571	\$ 385,036	\$ 372,536	100%

SPECIAL ASSESSMENT DISTRICTS

Special Assessment Districts are formed by developers at the start of a project so that annual assessments can be levied on property owners that purchase a home in the development. The assessments are used to pay for the cost to maintain the landscape, lighting and storm drain facilities that are constructed as part of the development project. Community Facility Districts are similar; however, these assessment funds are used to pay for large infrastructure projects that are built by the developer, such as roads, sidewalks, curbs, bike trails, water and sewer distribution pipelines, levees, bridges, parks, and also could be used to construct a new school. Most often, bonds are issued to pay for these large infrastructure costs and the assessments

collected are used to cover the annual debt service payments due on the bonds. Developers build landscape, storm drains and large infrastructure items because they are integral to the development and needed to meet the City’s building code requirements and development agreements.

Expenditure Budget by Fund Type

Department Manager	Fund	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Finance	Community Facility Districts	\$ 1,386,097	\$ 1,633,912	\$ 1,657,094	61%
Public Works	Landscape and Lighting Districts	674,133	432,317	736,044	27%
Public Works	Storm Drain Districts	220,977	352,320	324,285	12%
		\$ 2,281,207	\$ 2,418,549	\$ 2,717,423	100%

The largest portion of the expense budget, at 61%, comprise the Community Facility Districts, while the Landscape & Lighting (L&L) and Storm Drain districts comprise 27% and 12%, respectively. The CFD expense budget covers the cost of debt service on CFD bonds, and the L&L and Storm Drain district budgets include the cost to pay for landscape maintenance, electricity for the street lights, water for irrigation, catch basin and detention basin cleaning, levee repairs, meet National Pollution Discharge Elimination System (NPDES) permit requirements, maintain levee reserves, and add an appropriate level of reserve to fund cash flow needs. The total expenditure budget increased by almost \$300,000 or 12% from the previous fiscal year projection.

The table below indicates that 59% of the total Special Assessment budget is used to pay for debt service on CFD issued bonds and 25% is used to pay for services that arise from maintaining L&L and Storm Drain districts.

Expenditure Budget by Category

Category	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
Debt Service	\$ 1,355,797	\$ 1,583,612	\$ 1,596,794	59%
Capital Outlay	265,274	-	30,000	1%
Services	247,492	472,187	671,018	25%
Internal Transfers	249,029	202,433	197,248	7%
Materials and Supplies	121,276	122,337	181,222	7%
Personnel	42,339	37,980	41,141	2%
	\$ 2,281,207	\$ 2,418,549	\$ 2,717,423	100%

Further, following is a table that lists the budget for each of the CFD’s managed by the City with CFD #5 comprising the largest expense at 57% of the total CFD expenditure budget.

Summary Community Facility District Expenditure Budget

Fund Description	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
CFD #1	\$ 198,707	\$ 206,995	\$ 208,560	13%
CFD #2	85,876	98,668	95,060	6%
CFD #3	192,703	204,085	208,410	13%
CFD #5	898,034	920,300	939,200	57%
CFD #6	10,777	203,864	205,864	12%
	\$ 1,386,097	\$ 1,633,912	\$ 1,657,094	100%

Following is a Summary by Zones of the Landscape and Lighting District budgets. The largest budget comes from Heritage Valley Zone 2 at 45% of the total and an almost \$333,000 budget. This zone covers a development called Heritage Valley Parks that continues in the construction phase with 290 homes completed and sold and 459 homes to be completed for a total of 749 new residential homes. This development is planned to be completed by year 2027. Zone 1, at 42% of the total and an almost \$310,000 budget, is the second largest budget. Zone 1 consists of 15 separate development tracts.

Summary Landscape and Lighting District Budgets

Fund Description	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
L&L Assessment - General	\$ 44,695	\$ 20,009	\$ 66,126	9%
L&L Heritage Valley Zone 2	353,841	145,588	332,641	45%
L&L Zone 1	255,314	242,187	309,870	42%
L&L Zone 3	8,519	11,304	10,629	1%
L&L Zone 4	495	1,110	1,354	0%
L&L Zone 5	11,269	12,119	15,424	2%
	\$ 674,133	\$ 432,317	\$ 736,044	100%

Additionally, a summary of the Storm Drain District budgets is provided below with Storm Drain District 7, the largest district, comprising 60% or just over \$195,000, of the total budget. This District comprises to the largest sub-division in the City, Heritage Valley Parks, which will reach 749 homes when completed in year 2027.

Summary of the Storm Drain District Budgets

Fund Description	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget	% of Total Budget
SD Assessment - General	\$ 21,095	\$ 41,827	\$ 20,286	6%
SD District 1	11,862	27,622	26,711	8%
SD District 3	8,545	12,273	12,037	4%
SD District 4	27,451	34,488	34,068	11%
SD District 5	22,272	27,905	27,760	9%
SD District 6	4,018	6,136	8,251	3%
SD District 7	125,734	202,069	195,172	60%
	\$ 220,977	\$ 352,320	\$ 324,285	100%

SUCCESSOR AGENCY

The FY 2019-20 Redevelopment Successor Agency expenditure budget is \$3.89 million and compares to the FY 2018-19 budget. This budget continues the State-mandated practice of ending the redevelopment agency activity in California. Funds budgeted are used to pay the recognized obligations approved by the Ventura County Oversight Board, a multi-agency oversight board, and the State Department of Finance. The recognized obligations include debt service on tax allocation bonds, the maintenance of properties formerly acquired with redevelopment funds and an administrative charge.

Successor Agency Summary Budget

Account Type	FY 2017-18 Actual	FY 2018-19 Projection	FY 2019-20 Budget
Beginning Fund Balance	\$ 2,964,267	\$ 2,234,823	\$ 226,513
Revenue	2,933,015	1,876,970	3,894,898
Expenditure	3,662,459	3,885,280	3,894,898
Net Change in FB	\$ (729,444)	\$ (2,008,310)	\$ -
Ending Fund Balance	\$ 2,234,823	\$ 226,513	\$ 226,513

In fiscal year 2018-19, the Successor Agency revenue budget was reduced by \$2.0 million because the State Department of Finance required the Successor Agency to spend down any carry over fund balance. The extra cash (fund balance) was required to be used first to pay for allowable expenditures before any new property tax funds would be allocated.



Capital Projects/ Improvements

CAPITAL IMPROVEMENT PROGRAM

Capital Projects

The Capital Improvement Program (CIP) is a roadmap that provides direction and guidance for planning, managing, and financing the City's capital and infrastructure assets. The CIP is dynamic and is updated periodically to address the changing needs, priorities, and financial conditions of the City.

The projects contained in the CIP are recommended to maintain the existing infrastructure of the City. The CIP budget is for expenditures over \$5,000 on construction of capital projects, such as street rehabilitation, park facilities, water and sewer system improvements, facilities



upgrades and traffic signal/signage enhancements. CIP projects may include land and right-of-way acquisition; design, planning and engineering services for capital projects; construction or rehabilitation of public buildings or facilities; utility and transportation infrastructure construction; and park construction. Most of the CIP projects are funded with non- discretionary funds (such as Gas Tax, transportation, water and sewer funds). These funds are restricted in the way that they can be used.

The proposed projects for FY2019-20 were identified based on input from a variety of sources including citizen complaints, leak history of water mains, Water, Sewer, Storm Drain and Transportation Master Plans, the pavement condition index (PCI rating for streets), Parks Master Plan, various assessment tools and available funding sources. Maintenance projects are budgeted and included in the CIP Program each fiscal year. Projects are designed to consider the cost benefit of keeping operating costs to a minimum. Increases in operating costs are balanced with the overall need to provide the improvement.

The following information is included in this section of the budget:

Funding Source Descriptions – provides a brief description of the types of funds available for CIP projects.

- Completed Projects
- 5 Year Capital Improvement Program Schedule for FY 2019-20 through FY 2023-24.
- FY 2019-20 Project Summary Report - provides a project list by fund and

Project Summary by Fund.

- Project Highlights & Operational Impacts - descriptions of the proposed projects for FY2019-20, the project budget, funding sources and the operating impact.

Funding Sources

Fund	Fund Name	Description
202	Public Education in Government	The Cable Communications Act of 1984 (Section 622) allows cities to charge a franchise fee from cable TV companies that serve the community. These franchise fees, which are based on a percentage of cable operators' gross revenues are called PEG or Public Education Government, funds. PEG funds are designated only for capital expenditures that finance day-to-day operations of public-access channels. These funds can also be used to pay for various types of purchases that have a shelf life beyond the fiscal year.
203	State Gas Tax	Gas tax revenues are received on a per capita basis each year pursuant to Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highways Code. Gas tax revenue is restricted revenue which must be spent on street- related construction and/or maintenance projects. After the adoption of Proposition 13, cities began spending gas tax revenue to defray the cost of street related operation and maintenance performed by various city departments. Activities include pothole patching, striping, signal maintenance, signing, street-light maintenance, sidewalk repairs, road slurry seals and overlays, and storm drain cleaning and repair.
205	Road Maintenance and Rehabilitation Account (RMRA)	Funds are received by the Road Repair and Accountability Act of 2017 for local streets and roads and other transportation uses. Eligible projects may include maintenance and rehabilitation, safety projects, traffic control devices and complete street components. Additional State reporting is required to ensure these funds are appropriately used.

Fund	Fund Name	Description
204	Local Roads (Transportation) Development Act - Article 8a	Local Transportation revenues are generated from 1/2 cent sales tax on gasoline and are distributed by the Ventura County Transportation Commission (VCTC). The Ventura County Transportation Commission determines which funds are available for transit purposes and any remaining funds are then made available for street maintenance as Article 8a funds.
211	Bike Path - TDA Article 8c	Transportation Development Act funds may be used for bicycle and pedestrian facilities including bikeway commuter paths, bicycle commuter parking, sidewalk wheelchair ramps, Americans with Disabilities Act (ADA) required signage, and sidewalk repair and construction.
208	Community Development Block Grant (CDBG)	The Community Development Block Grant (CDBG) Fund was established to receive funds from U.S. Department of Housing and Urban Development through the County of Ventura for programs and projects that serve low and moderate-income individuals and seniors. Programs and projects are approved annually by the City Council.
401	Public Facilities - Fire Substation - Development Impact Fee	Public Facilities - Fire Substation - Development Impact Fee revenue is received through the collection of facility fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used to construct a new facility and purchase furniture and equipment to house a new substation located South of Hwy 126 as a result of new development.
403	Transportation Development Impact Fee	Transportation Development Impact Fee revenue is received through the collection of transportation fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used for traffic, streets, sidewalks and curb improvements as a result of new development.
404	Park & Development Impact Fee	Park Development Impact Fee revenue is received through the collection of park in-lieu fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used for acquisition, development, or refurbishment of the City's parks as a result of new development.

Fund	Fund Name	Description
405	Water Development Impact Fee	Water Development Impact Fee revenue is received through the collection of fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used for the construction and/or replacement of water infrastructure, buildings and equipment as a result of new development.
406	Sewer Development Impact Fee	Sewer Development Impact Fee revenue is received through the collection of fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used for the construction and/or replacement of sewer infrastructure, buildings and equipment as a result of new development.
407	Storm Drain Development Impact Fee	Storm Drain Development Impact Fee revenue is received through the collection of fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used for the construction and/or replacement of storm drainage infrastructure and equipment as a result of new development.
408	Public Facilities - City - Development Impact Fee	Public Facilities - City - Development Impact Fee revenue is received through the collection of facility fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used to construct, replace and improve City buildings, facilities and equipment as a result of new development.
409	Public Facilities - Fire - Development Impact Fee	Public Facilities - Fire - Development Impact Fee revenue is received through the collection of facility fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used to construct, replace and improve City Fire buildings, facilities and equipment as a result of new development.

Fund	Fund Name	Description
410	Public Facilities - Police - Development Impact Fee	Public Facilities - Police - Development Impact Fee revenue is received through the collection of facility fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used to construct, replace and improve City Police Services buildings, facilities and equipment as a result of new development.
411	Public Facilities - Library - Development Impact Fee	Public Facilities - Library - Development Impact Fee revenue is received through the collection of facility fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used to construct, replace and improve the City Library buildings, facilities and equipment as a result of new development.
412	Public Facilities - Public Works - Development Impact Fee	Public Facilities - Public Works - Development Impact Fee revenue is received through the collection of facility fees pursuant to City Council Resolution 2019-3960. Revenues arising from these fees may only be used to construct, replace and improve the City Public Works buildings, facilities and equipment as a result of new development.
453	Water Capital	The Water Capital Projects Fund accounts for capital improvements to the City's water system which includes improvements to wells, pumps, booster systems, pipes, and other water system-related structures, and to capital projects identified in the City's water system master plan. Funding comes from a portion of the water service fee.
461	Sewer Capital	The Sewer Capital Projects Fund accounts for capital improvements made to the City's sewer system which includes improvements to the sewer collection system and the water recycling plan, such as replacing the membranes. Funding comes from a portion of the sewer service fee.
464	Two Rivers Park and Improvements	Developer Impact Fee revenue received specifically to develop a new community park located in the City named Two Rivers Park. Funds can be used to construct new facilities, such as a dog park, softball and soccer fields, basketball courts, play structures and picnic areas.

Fund	Fund Name	Description
467	Street Capital Improvements	Funds are received by various sources, such as the Road Repair and Accountability Act of 2017, Local Roads (Article 8a), and Surface Transportation Local Program (STLP) to fund street capital projects. The capital project costs incurred are accounted for in this fund and pertain to local streets, roads, sidewalks, curbs, and other transportation improvements.
490	Public Buildings Improvements	Funds were received by the previous Redevelopment Agency and were designated to use for public improvements and rehabilitation projects for existing City buildings. Funds are limited to City building improvements and once they are fully utilized other sources of funding will need to be identified.

PROJECTS COMPLETED IN FY 2018-19

Project Name	Project Total Cost
Cable TV Equipment and Upgrades	12,600
Purchased New Backhoe	95,800
Well #5 New Pump and Repairs	11,900
SCADA System Upgrades	13,800
Street Repairs – Major Rehabilitation	48,800
Total	182,900

5 YEAR CAPITAL IMPROVEMENT PROGRAM

The 5-year program provides a multiyear perspective of projects that have been identified by staff utilizing master plans, studies, maintenance issues and other sources. The list provides an outlook of anticipated projects that need to be completed to keep up with the maintenance and replacement of public infrastructure. There are specific projects that have already been identified and some generic projects such as “Street Rehabilitation” or “Water Main Replacement” that will be defined in more detail during each budget cycle. It is categorized by the following type of infrastructure improvement:

Police Services
Fire Substation
Sewer Collection System
Storm Drain

Fire Protection
Public Works
Water Delivery System

City Hall
Transportation
Parks – General

This schedule does not mean that the funding has been identified for the projects listed. Each year during the budget development process, staff will review and evaluate project priorities, available funding, and make the necessary adjustments to stay within the resources available. The plan is dynamic and will be adjusted as needed to meet critical needs, unforeseen events, concerns that involve public safety and health, or changes in funding.

CITY OF FILLMORE

CAPITAL IMPROVEMENT PROJECTS 5 YEAR CAPITAL IMPROVEMENT PROGRAM

	Current FY FY 2020	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	Total
Police Services							
Development Impact Fee Update	0	0	0	0	0	15,500	15,500
Marked Patrol Car (Expand by 1)	0	0	0	55,000	0	0	55,000
Unmarked Patrol Car (Expand by 1)	0	0	0	0	20,000	0	20,000
Police Headquarters Expansion	0	0	0	100,000	100,000	100,000	300,000
Police Services	0	0	0	155,000	120,000	115,500	390,500
Fire Protection							
Development Impact Fee Update	0	0	0	0	0	15,500	15,500
Quick Attack Pumper (Expand Fleet)	0	0	0	0	50,000	50,000	100,000
Quint Ladder Truck (Replacement)	0	0	0	0	0	200,000	200,000
Squad Truck	0	0	0	50,000	50,000	50,000	150,000
Fire Hose/Equipment (Replacement)	0	0	10,000	0	0	0	10,000
Patrol Vehicle (Replacement)	0	0	0	0	70,000	0	70,000
Fire Engine (Replacement)	0	0	0	0	0	200,000	200,000
Fire Station Upgrades	0	0	0	0	0	250,000	250,000
Fire Protection	0	0	10,000	50,000	170,000	765,500	995,500
City Hall							
Development Impact Fee Update	0	0	0	0	0	15,500	15,500
General Plan Update	0	0	0	0	0	200,000	200,000
Equipment Expansion	0	0	0	0	50,000	0	50,000
Active Adult Center Roof Repairs	15,000	0	0	0	0	0	15,000
City Hall Upgrades	15,000	0	0	0	0	0	15,000
HVAC Upgrade	0	0	25,000	25,000	0	0	50,000
City Hall Fire/Security Alarm	0	0	20,000	0	0	0	20,000
Boys & Girls Club Building Repairs	25,000	0	0	0	0	0	25,000
City Hall	55,000	0	45,000	25,000	50,000	215,500	390,500
Fire Substation							
Equipment	0	0	0	0	0	30,000	30,000

CITY OF FILLMORE

CAPITAL IMPROVEMENT PROJECTS 5 YEAR CAPITAL IMPROVEMENT PROGRAM

	Current FY FY 2020	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	Total
Furniture	0	0	0	0	0	20,000	20,000
Rescue Truck (New to the City Fleet, but used)	0	0	0	0	0	175,000	175,000
New Fire Substation	0	0	0	0	0	375,000	375,000
Fire Substation	0	0	0	0	0	600,000	600,000
Public Works							
Development Impact Fee Update	0	0	0	0	0	15,500	15,500
Backhoe	0	0	120,000	0	0	0	120,000
Permanent Pressure Washer	0	0	15,000	0	0	0	15,000
1/2 Ton Work Trucks (Qty: 5)	0	0	0	40,000	40,000	40,000	120,000
Tree/Lift Truck	0	0	0	180,000	0	0	180,000
Air Compressor	0	0	0	20,000	0	0	20,000
Uncovered Storage Area	0	0	0	0	0	200,000	200,000
Covered Storage Building	0	0	0	0	0	580,000	580,000
Fencing	0	0	0	250,000	250,000	0	500,000
Public Works	0	0	135,000	490,000	290,000	835,500	1,750,500
Transportation							
Development Impact Fee Update (5 year cycle)	0	0	0	0	0	15,500	15,500
New Sidewalks (Gap Closures)	0	0	0	100,000	100,000	0	200,000
Intersection Improvement - Old Telegraph Rd/S	0	0	0	125,000	0	0	125,000
Mountain View Sidewalks from Hwy 126 to Mai	392,038	107,962	0	0	0	0	500,000
Street Rehab and Overlay - City Streets 2019	215,000	100,000	0	0	0	0	315,000
Transportation	607,038	207,962	0	225,000	100,000	15,500	1,155,500
Sewer Collection System							
Development Impact Fee Update (5 year cycle)	0	0	0	0	0	15,500	15,500
Goodenough Rd South of Fifth St, Pipeline "J"	0	0	0	0	0	285,400	285,400
Shiells Park/Hometown Entry, Pipeline "H"	0	0	0	0	100,000	100,000	200,000
Replace Existing Membranes	0	0	0	500,000	590,900	0	1,090,900
Sewer Collection System	0	0	0	500,000	690,900	400,900	1,591,800

CITY OF FILLMORE
CAPITAL IMPROVEMENT PROJECTS
5 YEAR CAPITAL IMPROVEMENT PROGRAM

	Current FY FY 2020	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	Total
Public Works							
Water Distribution Truck	60,000	0	0	0	0	0	60,000
Public Works	60,000	0	0	0	0	0	60,000
Water Delivery System							
Development Impact Fee Update (5 year cycle)	0	0	0	0	0	15,500	15,500
UWMP Update (5 year cycle)	0	0	0	0	0	80,000	80,000
Well #8 Rehab 2020	100,000	0	0	0	0	0	100,000
Well # 5 Rehab 2020	50,000	0	0	0	0	0	50,000
SCADA System Expand & Update	0	20,000	30,000	50,000	20,000	20,000	140,000
Well #9 Feasibility	30,000	50,000	50,000	50,000	50,000	50,000	280,000
Water Delivery System	180,000	70,000	80,000	100,000	70,000	165,500	665,500
Parks - General							
New Community Park in North Fillmore	0	0	0	0	0	100,000	100,000
Overhead Canopies (Replace)	0	0	25,000	25,000	25,000	25,000	100,000
Benches, Tables, and Grills (Replace)	0	0	25,000	25,000	25,000	25,000	100,000
Landscape and Irrigation System Updates	0	0	25,000	25,000	25,000	25,000	100,000
Playground Equipment (Replace and Update)	0	0	25,000	25,000	25,000	25,000	100,000
Parks - General	0	0	100,000	100,000	100,000	200,000	500,000
Storm Drain							
StormWater Master Plan Update (10 year cycle)	0	0	0	0	0	50,000	50,000
Development Impact Fee Update (5 year cycle)	0	0	0	0	0	15,500	15,500
SR-126 / Sespe Creek Detention Basin	0	0	0	0	50,000	50,000	100,000
Meadowlark Detention Basin Conversion	0	0	0	100,000	75,000	0	175,000
Blue Jay Detention Basin Conversion	0	0	0	0	50,000	68,000	118,000
Upper Goodenough Road County Drain	0	0	0	24,000	0	0	24,000
Fourth Street Culvert Replacement at Northeast	0	0	0	0	50,000	50,000	100,000
Storm Drain	0	0	0	124,000	225,000	233,500	582,500

CITY OF FILLMORE

**CAPITAL IMPROVEMENT PROJECTS
5 YEAR CAPITAL IMPROVEMENT PROGRAM**

	Current FY	Year 1	Year 2	Year 3	Year 4	Year 5	
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
<i>Total Capital Program</i>	902,038	277,962	370,000	1,769,000	1,815,900	3,547,400	8,682,300

Current Capital Projects

Capital projects in FY 2019-20 were incorporated into the budget if funding was available to support the project. The total for all funds combined equal \$949,133. These projects pertain to:

- 1) Street Projects: Design and construct sidewalks along Mountain View Street, and rehabilitate various sidewalks, curbs, and gutters, including arterial and major collector street repairs and restoration projects. These projects total \$392,038 and \$215,000, respectively.
- 2) Fire truck lease: A 2014 Pierce Saber fire truck was purchased in 2014 under a lease agreement. The annual payments average \$57,295 a year with the final payment to be made in year 2021.
- 3) Public Building Improvements: These projects include upgrades to City Hall, roof repairs at the Active Adult Center, and building repairs at the Boys & Girls Club and are budgeted for \$55,000.
- 4) Water Capital Projects: These improvements entail the rehabilitation of Well #8, feasibility and design of Well #10 and rehabilitation of Well #5. Several water line replacement projects are pending review and may be added to the budget later in the fiscal year. Additionally, a new distribution truck is also included in the list of projects. The Well projects total \$180,000 and the new truck \$49,800.

Following is a detailed list of the capital projects by category, funding source and amount included in the budget:

CAPITAL PROJECT LIST			
Category and Project	How Funded	Budget Amount	Total
<i>Street Capital Projects:</i>			
Streets, Sidewalks, Curbs and Gutters Rehabilitation	Local Transit Funds	\$ 215,000	
Mountain View Sidewalks	RMRA and Local Transit Funds	\$ 392,038	\$ 607,038
<i>Equipment:</i>			
Fire Truck Lease	CDBG Grant Funds	\$ 57,295	\$ 57,295
<i>Public Building Improvements:</i>			
City Hall Upgrades	Capital Funds (Fund 490)	\$ 15,000	
Active Adult Center Roof Repairs	Capital Funds (Fund 490)	\$ 15,000	
Boys & Girls Club Bldg Repairs	Capital Funds (Fund 490)/Public Wks Facility DIF	\$ 25,000	\$ 55,000
<i>Water Capital Projects:</i>			
Well #8 Rehabilitation	Water Capital Replacement	\$ 100,000	
Well #9 Feasibility/Design	Development Impact Fees	\$ 30,000	
Well #5 Rehabilitation	Water Capital Replacement	\$ 50,000	
Water Distribution Truck	Water Operating Fund	\$ 49,800	\$ 229,800
Total Projects Included in the Budget			\$ 949,133

A major amount of funding to complete the street projects will come from a new source of revenue called the Road Maintenance and Rehabilitation Account (RMRA). A new State tax was approved in 2017 that increased the gas tax by 12 cents per gallon. This tax is estimated to generate \$282,038 for the City of Fillmore in FY2019-20. These funds will be used to rehabilitate various streets, sidewalks, curbs and gutters throughout the City. Another major source of funding that will be used to complete the street projects will come from Local Transit funds, estimated at \$325,000. These funds will be used to repair

various sidewalks and rehabilitate streets throughout the City plus design and construct new sidewalks along Mountain View Street near Highway 126. The water projects will be funded with both water development impact fees at \$50,000 and water capital replacement fund at \$130,000. These reserves have been built up over the last few years as needed to construct needed capital improvements. Several smaller capital projects are also included in the budget that will be funded by other reserve funds, development impact fees and the fire truck lease payment will be funded by a Community Development Block Grant. Following is a summary by project category that identifies the funding sources that will be used to complete the projects shown in the budget.

Project Category	FY 2019-20 Expense Budget	% of Total Budget	Funding Sources						
			Local Transit Funds (Article 8a)	Street Gas Tax (RMRA)	Development Impact Fees	Water Capital Reserve and Operating Funds	Public Buildings Reserve Fund	Community Development Block Grant	Total
Streets	607,038	64%	325,000	282,038					607,038
Building	55,000	6%			10,000		45,000		55,000
Capital Lease (Fire Truck)	57,295	6%						57,295	57,295
Total General Governrnt Funds	\$ 719,333		\$ 325,000	\$ 282,038	\$ 10,000	\$ -	\$ 45,000	\$ 57,295	\$ 719,333
Water	229,800	24%			30,000	199,800			229,800
Total Enterprise Funds	\$ 229,800		\$ -	\$ -	\$ 30,000	\$ 199,800		\$ -	\$ 229,800
	\$ 949,133	100%	\$ 325,000	\$ 282,038	\$ 40,000	\$ 199,800	\$ 45,000	\$ 57,295	\$ 949,133

The City continues to experience new growth with both residential and non-residential with build-out not expected until Year 2045. The City’s 90-acre business park is 20% complete and new businesses continue to be interested in building in Fillmore and further making the move to relocate here. The new year budget incorporates a new business relocating to Fillmore called Rotorcraft. Rotorcraft is a maintenance facility for helicopters. The current year budget is based on 40 new residential permits and 67,000 square feet of non-residential permits that will come from the new business earlier mentioned.

Impact on Operating Budget

The above capital projects impact the Operating Budget and following is a summary of both the positive and/or negative impacts:

Project	Impact on Operating Budget	FY 2020 Budget
Road Maintenance and Rehabilitation Act		
Streets, Curbs and Gutters Rehabilitation	On the City's Pavement Management System, these are streets that have a poor pavement condition index PCI of category IV. The work includes asphalt concrete resurfacing, removal and replacement of curb ramps, sidewalks, curb and gutter, driveway approaches, adjusting manholes, striping, and some local repair. Project limits: Third Avenue from Central Ave to Mountain View Street plus various other smaller street segments located throughout the City.	\$ 242,038
<i>Operational Impact: Reconstruction will extend the life of the pavement approximately 20 years. Delaying treatment to this street will result in a more intensive pavement reconstruction.</i>		
Sidewalk and Curb Replacement	Sidewalk replacement and tree removal, replacement or protection based on sidewalk cracks and tree root problems. This project entails sidewalk and curb removal and replacement plus tree enhancement to avoid future tree root problems. Includes removal of various sidewalks based on tree root problems. Tree root corrections to avoid future problems will be implemented that will include tree removal, replacement or enhancement. Project limits: Multiple sidewalk segments located throughout the City.	\$ 150,000
<i>Operational Impact: Prevent potential liability claims for trips and falls, and improve walkability; and will also extend the life of the sidewalk by approximately 10 years.</i>		
Local Roads (Transportation) Development Act - Article 8a and RMRA Funds		
Mountain View Sidewalks	This project pertains to improving school walk safety and involves constructing 200 feet of new sidewalk along the west side of Mountain View Street. Sidewalks will start at with Hwy 126 and end at Santa Clara Street. Entails acquiring needed right-of-way, design, construction and project management.	\$ 215,000
<i>Operational Impact: Newsidewalks will improve school safety and walkability.</i>		

Project	Impact on Operating Budget	FY 2020 Budget
Local Roads (Transportation) Development Act - Article 8a and RMRA Funds		
Roof Replacement, Major HVAC Repairs and New Lighting	The Public Building improvements pertain to roof replacement, HVAC upgrade and/or replacement, new lighting and fixtures needed for City Hall, the Active Adult Center and the Boys & Girls Club.	\$ 55,000
	<i>Operational Impact: Extend life of the building and prevent further damage from water leaks. New lighting will improve building security and safety to prevent liability claims against the City.</i>	
Water Capital Reserve Funds		
Well #5 and #8 Rehabilitation	The Well #5 Rehabilitation project involves pulling the existing pump and replacing it with a new water pump.	\$ 50,000
	The Well #8 Rehabilitation project pertains to pulling the existing pump and replacing worn parts and placing the pump back in place.	\$ 100,000
	<i>Operational Impacts: Reduce operating costs by avoiding unexpected breakdowns that are more costly and detrimental to the water system operations. In addition, this will extend the life of the well by 10 years; and improve water production. Can deepen the well to improve levels of water pumped.</i>	
Well #10 Feasibility	Well #10 requires the location, design and construction of a new well, which will take several years to complete.	\$ 30,000
	<i>Operational Impact: Once completed, wear and tear on the current wells should decrease as a result of reduced demand placed on them to pump water. However, with the addition of any new well, an increase in maintenance and monitoring of the well (water sampling, electricity and staff time) will cause an increase in operating costs, but these costs should be offset by projected population growth.</i>	
Water Distribution Truck	Purchase new distribution truck.	\$ 49,800
	<i>Operational Impact: Reduce vehicle maintenance and downtime due to breakdowns and inability to utilize the truck.</i>	



Fund Balance Analysis

FUND BALANCE

CITYWIDE

The overall total fund balance for all funds combined is estimated to increase by just over \$724,000, going from \$33.1 million to \$33.9 million or by +2.2%. The table below provides a summary of the change in fund balance by fund type.

Fund Type	Est Beg Fund Balance	FY 2019-20 Revenue Budget	FY 2019-20 Expense Budget	Net Change in Fund Balance	Est End Fund Balance	% Change in Fund Balance
General	\$ 6,507,466	\$ 7,678,117	\$ 7,802,617	\$ (124,500)	\$ 6,382,966	-1.9%
Enterprise	13,613,241	12,413,137	11,865,285	547,852	14,161,093	4.0%
Special Revenue	6,048,063	2,493,510	2,353,691	139,819	6,187,882	2.3%
Special Assessment	4,927,875	2,923,781	2,717,423	206,358	5,134,233	4.2%
Capital Project	1,824,189	674,333	719,333	(45,000)	1,779,189	-2.5%
Successor Agency	226,513	3,894,898	3,894,898	-	226,513	0.0%
Total Budget	\$33,147,347	\$ 30,077,776	\$29,353,247	\$724,529	\$33,871,876	2.2%

Additionally, the following table provides a summary for each fund grouped within the above fund types. The Percent Change in Fund Balance is also provided for each fund and following are the explanations for the funds that are shown to change by more than 10%. Those funds that will change by more than 10% are highlighted for ease in identification.

Summary Budget by Fund and Changes in Fund Balance

Fund	Est Beg Fund Balance	FY 2019-20 Revenue Budget	FY 2019-20 Expense Budget	Change in Fund Balance	Est End Fund Balance	% Change in Fund Balance
General Funds						
General Fund	\$ 4,851,864	\$ 7,676,617	\$ 7,802,617	\$ (126,000)	\$ 4,725,864	-2.6%
General Reserve	1,655,602	1,500	-	1,500	1,657,102	0.1%
	\$ 6,507,466	\$ 7,678,117	\$ 7,802,617	\$ (124,500)	\$ 6,382,966	-1.9%
Enterprise Funds						
Sewer	\$ 3,681,099	\$ 7,279,600	\$ 7,279,600	\$ -	\$ 3,681,099	0.0%
Water	5,397,978	3,596,048	3,596,048	-	5,397,978	0.0%
Recreation	(184,767)	356,780	429,560	(72,780)	(257,547)	-39.4%
Community Pool	(474,992)	164,407	227,574	(63,167)	(538,159)	-13.3%
Town Theatre	(86,094)	6,730	22,503	(15,773)	(101,867)	-18.3%
Sewer Capital Reserve	1,517,368	632,470	-	632,470	2,149,838	41.7%
Water Capital Reserve	1,795,828	190,602	130,000	60,602	1,856,430	3.4%
Water Capital Fund	404,581	180,000	180,000	-	404,581	0.0%
Sewer Rate Stabilization	1,562,240	6,500	-	6,500	1,568,740	0.4%
	\$ 13,613,241	\$ 12,413,137	\$ 11,865,285	\$ 547,852	\$ 14,161,093	4.0%
Special Revenue Funds						
Development Impact Fee Funds	\$ 4,175,300	\$ 678,555	\$ 372,536	\$ 306,019	\$ 4,481,319	7.3%
Street Gas Tax	42,695	428,068	428,068	-	42,695	0.0%
Public Transit TDA Article 8c	-	380,000	380,000	-	-	0.0%
Local Transportation TDA Article 8a	976,223	150,000	325,000	(175,000)	801,223	-17.9%
Solid Waste	243,070	118,005	118,005	-	243,070	0.0%
Community Development Block Grant	11,264	57,295	57,295	-	11,264	0.0%
National Pollution Discharge (NPDES)	(81,415)	104,930	104,930	-	(81,415)	0.0%
Road Maint Rehabilitation (RMRA) Funds	91,895	282,038	282,038	-	91,895	0.0%
Bike Path - TDA Article 4	31,200	25,471	25,471	-	31,200	0.0%
Housing Asset	288,683	8,500	8,165	335	289,018	0.1%
Public Education in Government	111,404	24,000	15,535	8,465	119,869	7.6%
Veterans Memorial District	157,744	236,648	236,648	-	157,744	0.0%
	\$ 6,048,063	\$ 2,493,510	\$ 2,353,691	\$ 139,819	\$ 6,187,882	2.3%
Special Assessment Funds						
Community Facility Districts	\$ 2,231,705	\$ 1,711,315	\$ 1,657,094	\$ 54,221	\$ 2,285,926	2.4%
Landscape & Lighting Districts	569,775	719,373	736,044	(16,671)	553,104	-2.9%
Storm Drain Districts	450,912	373,977	324,285	49,692	500,604	11.0%
Levee Reserves	1,675,483	119,116	-	119,116	1,794,599	7.1%
	\$ 4,927,875	\$ 2,923,781	\$ 2,717,423	\$ 206,358	\$ 5,134,233	4.2%
Capital Project Funds						
Park Improvements	\$ 1,357,426	\$ -	\$ -	\$ -	\$ 1,357,426	0.0%
Street and Traffic	68,430	607,038	607,038	-	68,430	0.0%
Storm Drains	206,000	-	-	-	206,000	0.0%
Bike Paths	77,996	-	-	-	77,996	0.0%
Public Buildings	114,331	10,000	55,000	(45,000)	69,331	-39.4%
Capital Lease	6	57,295	57,295	-	6	0.0%
	\$ 1,824,189	\$ 674,333	\$ 719,333	\$ (45,000)	\$ 1,779,189	-2.5%
Successor Agency Fund						
Successor Agency	\$ 226,513	\$ 3,894,898	\$ 3,894,898	\$ -	\$ 226,513	0.0%
Total All Funds	\$ 33,147,347	\$ 30,077,776	\$ 29,353,247	\$ 724,529	\$ 33,871,876	2.2%

Following is an analysis of the funds that will change by more than 10% in Fund Balance:

General Funds:

- Overall the net change equals a decrease of \$124,500 or -1.9%. None of the funds listed, the General Fund and General Reserve will change by more than 10%.

Enterprise Funds:

Four funds under the Enterprise Funds will change by more than 10% starting with:

- Recreation and Community Pool Funds - These two funds will change with a decrease in the Recreation Fund of \$72,780 or by -39.4% and decrease in the Community Pool Fund by \$63,167 or -13.3%. The Recreation and Community Pool funds both operate with expenditures exceeding revenues and rely on the General Fund for support. The City Council has determined that both these funds can set fees at a lower than cost amount to make them affordable to the community and that the General Fund can subsidize the lower fees if funds are available. The General Fund budget will transfer \$185,000 to the Recreation Fund to help balance the FY 2019-20 Budget; however, the Community Pool Fund is under review and a plan to cover the current shortfall and past deficits for both these funds are under discussion with management. Future transfers may be added during the mid-year budget review or included in the next fiscal year budget.
- Town Theatre Fund – This fund equates to another \$15,773 or an 18.3% reduction. The Town Theatre previously operated under the Redevelopment Agency, however the RDA no longer exists and now the theatre temporarily operates under the City. The Town Theatre operates at a deficit because it's been closed for the past seven years, only opening occasionally for special events. The theatre will eventually be sold but is being held and operated by the City until that time. A small amount of staff time is being allocated to the Theatre Fund because of the City continuing to manage it and this contributes to the growing deficit.
- Sewer Capital Reserve Fund - This will increase by 41.7% or by \$632,470. This increase will come from a transfer from the sewer operating fund to the reserve fund and will be used to build the capital reserve fund. Building the reserve fund allows the City to financially plan for future costly capital maintenance projects.
- Overall the net change in the Enterprise Funds Fund Balance equals an increase of \$547,852 or 4.0%.

Special Revenue Funds:

- The Development Impact Fees combined will change by \$306,019 or by 7.3%. Though this is not by more than 10%, several of these funds individually will change by more than 10%. The reason for these changes is because new development permits will be issued that will require the payment of impact fees. Following is a table that explains the changes in Fund Balance for the Development Impact Fee funds that will change by more than 10%:

Development Impact Fee Fund	Change in Fund Balance	% Change in Fund Balance	Reason for Change in Fund Balance
Transportation	44,580	35.5%	Increase due to fees collected on issuing new development permits.
Parkland	59,980	16.4%	Increase due to fees collected on issuing new development permits.
Water	120,660	11.7%	Increase due to fees collected on issuing new development permits.
Sewer	(195,116)	-45.4%	Increase due to fees collected on issuing new development permits. However, \$312,536 is planned to be used to cover a portion of the debt service payment due on the sewer bonds.
Storm Drain	119,500	9.8%	Increase due to fees collected on issuing new development permits.
Facilities	156,415	15.6%	Increase due to fees collected on issuing new development permits.
	\$ 306,019	7.3%	Combined Change in Fund Balance

- Local Transportation TDA Article 8a Fund - This fund is expected to be reduced by \$175,000 or -17.9%. This is due to including \$325,000 in the budget to use for the following projects:
 - \$140,000 to cover street and sidewalk repair/maintenance projects.
 - \$185,000 will be used to design and construct a new sidewalk on Mountain View Street. This is a public and school student safety project required due to constructing a new traffic signal and pedestrian crossing on Mountain View and Highway 126 in 2016.
- Overall the net change in the Special Revenue Funds Fund Balance equals an increase of \$139,819 or 2.3%.

Special Assessment Funds:

There are four groups of Special Assessment funds as follows: Community Facility Districts, Landscape & Lighting Districts, Storm Drain Districts and Levee Reserves. These funds all generate revenues based on a special assessment or tax paid by property owners that receive a benefit and reside within the designated district. These tax revenues are used to complete needed maintenance activities required within the districts, such as street lighting maintenance, water used for landscaping, storm drain cleaning and maintaining large levee infrastructures. Out of these four groups, the Storm Drain Districts combined will change by a positive 11.0% or \$49,692. This is mainly due to increasing the assessments to an amount needed to ensure enough reserves are available to complete future large maintenance projects. An example includes tree trimming which is completed every five-years and drainage cleanouts that are also completed every five-years. Below is a table that itemizes

each fund within the Storm Drain District group, including the reason for the greater than 10% change in fund balance.

Storm Drain Districts	Change in Fund Balance	% Change in Fund Balance	Reason for Change in Fund Balance
SD District 1	(7,062)	-6.0%	Use of Fund Balance to balance fund expenses
SD District 3	(3,314)	15063.6%	Use of Fund Balance to balance fund expenses
SD District 4	10,314	13.0%	Increase Fund Balance to build reserves to fund future projects
SD District 5	8,313	6.1%	Increase Fund Balance to build reserves to fund future projects
SD District 6	1,454	45.8%	Increase Fund Balance to build reserves to fund future projects
SD District 7	39,987	34.6%	Increase Fund Balance to build reserves to fund future projects
	\$ 49,692	11.0%	

Capital Project Funds:

There are six capital project funds listed in the report and one is expected to change by more than 10%. This project pertains to Public Buildings that will decrease by 39.4% or \$45,000. These funds originated from the former Redevelopment Agency and can be used to make improvements to City-owned buildings. Several improvements have been identified and included in the budget that will utilize these funds. This is a planned decrease in Fund Balance.

Successor Agency Fund:

The Successor Agency Fund Balance is not expected to change from the beginning of the year to the end. This fund is overseen by the Ventura County Consolidated Oversight Board and the State of California Department of Finance. The approved budgeted expenditures are balanced with approved funds to be received by the Redevelopment Property Tax Trust Fund (RPTTF).



CITY DEBT

DEBT

The Financial Policies of the City of Fillmore allow the City to incur debt for major capital improvements and acquisitions. The following information provides the Debt Limit Margin in compliance with State laws and a listing of the City’s current debt obligations.

Legal Debt Limit Margin

Under state law, the City has a legal debt limitation not to exceed 15% of the total adjusted assessed valuation of taxable property within City boundaries. In accordance with California Government Code Section 43605, only the City’s general obligation bonds, if issued, are subject to the legal debt limit. The table below summarizes the City’s debt limit margin over a three-year period:

Computation of Legal Bonded Debt Limit Margin			
	FY 2016/17	FY 2017/18	FY 2018/19
Assessed Valuation	\$ 1,105,381,444	\$ 1,243,691,296	\$ 1,267,918,950
Conversion Percentage	25%	25%	25%
Adjusted Assessed Value	\$ 276,345,361	\$ 310,922,824	\$ 316,979,738
Debt Limit Percentage	15%	15%	15%
Debt Limit	\$ 41,451,804	\$ 46,638,424	\$ 47,546,961
Total Net Debt Applicable to the Limit:			
General Obligation Bonds	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 41,451,804	\$ 46,638,424	\$ 47,546,961

Fillmore has no General Obligation debt and therefore operates well within its debt limitation. The goal of the City is to fund both operational and capital improvement activities on a pay-as-you-go basis.

Outstanding City debt, as of June 30, 2019, is as follows:

Sewer Fund

The City issued revenue bonds in 2007 in the amount of \$57,490,000 to fund the design and construction of a Water Reclamation (Sewage Treatment) Plant. The new Plant was needed to comply with increased regulatory requirements enacted by the Los Angeles Regional Water Quality Control Board to improve the quality of treated effluent and to provide additional

treatment capacity in anticipation of new growth in the City. In 2017, the City refunded \$38,765,000 of these bonds with lower cost debt (anticipated savings is more than \$400,000 a fiscal year over the 30-year time span of the new bonds). These new bonds were issued at a premium and consequently the City could refund the old debt with \$34,435,000 of new debt. The outstanding principal balance for these two revenue bonds as of June 30, 2019 is \$46,790,000.

Water Fund

In 2007, the City refinanced \$7,480,000 in Water System Refunding Bonds that were initially issued to fund development and improvements to the City’s potable water pumping, storage, and distribution system. Debt service costs are built into the City’s water fees. The outstanding principal balance for the refunded revenue bonds as of June 30, 2019 is \$5,275,000

Lease-Purchase of Fire Engines

In 2014 the City entered into an eight-year lease-purchase agreement to replace a second fire engine in the amount of \$398,574. Annual payments amount to \$57,291 that commenced on 03/22/2014 and will end on 11/22/2021.

Former Fillmore Redevelopment Agency

The former Fillmore Redevelopment Agency maintained debt to accelerate projects that addressed blight and legally qualify to issue tax increment financing. Upon dissolution of the redevelopment agency as a result of State legislation, debt service became the responsibility of the City’s Successor Redevelopment Agency. Debt service funding is authorized in the fiscal year budget upon approval by an Oversight Board and the State Department of Finance. The outstanding principal balance owed on debt (Tax Allocation Bonds) as of June 30, 2019 is \$33,530,000.

Community Facilities Districts

The City has established five community facilities districts for which property owners voted to tax themselves for public improvements associated with land development projects. The City bears no financial risk or responsibility for these debts. The following table summarizes the current outstanding debt (Special Tax Bonds) by CFD.

Community Facility District Special Tax Bonds					
CFD	Name	Date Issued	End Date	Original Outstanding Amount	Current Outstanding Amount
#1	No Fillmore Industrial Park	3/3/2005	10/1/2028	2,595,000	1,440,000
#2	Balden Towne Plaza	5/5/2005	9/1/2021	810,000	220,000
#3	River Oaks Development	7/27/2006	9/1/2036	2,715,000	2,455,000
#4	River Project Town Homes			-	-
#5	Heritage Valley Parks	12/8/2015	9/1/2045	17,155,000	16,995,000
				\$ 23,275,000	\$ 21,110,000

Debt Service Schedule

The table below provides a Summary by Fund of the debt service payments included in the FY 2019-20 Budget. Total debt service payments amount to \$8.68 million with the total debt associated with the Enterprise Funds (Sewer and Water Funds) comprising 42% of the total amount due. The City of Fillmore is responsible for administering the debt for the CFD's and Successor Agency, though the actual responsibility for repayment of this debt resides with the associated CFD or Successor Agency and not the City.

Summary by Fund for FY 2019-20 Budget

Fund	Principal	Interest	Total Payment
General Fund Fire Truck Lease Payment	\$ 52,147	\$ 5,144	\$ 57,291
Sewer Fund - 2007 and 2017 Refunded Revenue Bonds	880,000	2,163,631	3,043,631
Water Fund - 2010 Refunded Revenue Bonds	305,000	265,512	570,512
CFD Funds - Special Tax Bonds	345,000	1,017,591	1,362,591
Successor Agency Fund - Tax Allocation Bonds	2,110,000	1,537,000	3,647,000
	\$ 3,692,147	\$ 4,988,878	\$ 8,681,025

Following is summary information on the responsible fund, types of debt, original and outstanding amounts due in the new fiscal year budget.

Debt Information							
Fund	Type of Debt	Time Period	Original Principal Amount Owed	Principal Balance Owed- Beginning of Fiscal Year	Principal Due in Current Fiscal year	Interest Due in Current Fiscal year	Total Due in Current Fiscal year
General Fund (CDBG Grant)	Lease Payment	2014 - 2021	\$ 398,574	\$ 164,896	\$ 52,147	\$ 5,144	\$ 57,291
Sewer Water Reclamation Plant	2007 Revenue Bonds (Nonrefundable)	2007 - 2030	\$ 14,005,000	\$ 12,355,000	\$ 880,000	\$ 622,331	\$ 1,502,331
Sewer Water Reclamation Plant	2017 Revenue Bonds (Refundable)	2017-2047	\$ 34,435,000	\$ 34,435,000	\$ -	\$ 1,541,300	\$ 1,541,300
Water System	2010 Revenue Bonds (Refunded)	2010-2032	\$ 7,480,000	\$ 5,275,000	\$ 305,000	\$ 265,512	\$ 570,512
CFD No 1: North Fillmore Industrial Park	Special Tax Bonds	2006-2028	\$ 2,595,000	\$ 1,440,000	\$ 115,000	\$ 70,875	\$ 185,875
CFD No 2: Baldwin Towne Plaza	Special Tax Bonds	2005-2021	\$ 810,000	\$ 220,000	\$ 65,000	\$ 9,375	\$ 74,375
CFD No 3: River Oaks	Special Tax Bonds	2006-2036	\$ 2,715,000	\$ 2,455,000	\$ 55,000	\$ 131,373	\$ 186,373
CFD No 5: Heritage Valley Parks	Special Tax Bonds	2016-2045	\$ 17,155,000	\$ 16,995,000	\$ 110,000	\$ 805,968	\$ 915,968
Successor Agency	Tax Allocation Refunding Bonds	2016-2031	\$ 37,515,000	\$ 33,530,000	\$ 2,110,000	\$ 1,537,000	\$ 3,647,000
	Total Payments		\$ 117,108,574	\$ 106,869,896	\$ 3,692,147	\$ 4,988,878	\$ 8,681,025

The following table expands upon the above table and provides an overview on the debt payment due date and what amount is due on this date.

Fund	Debt Payment Date								
	Sep-19	Oct-19	Nov-19	Dec-19	Mar-20	Apr-20	May-20	Jun-20	Total
General Fund (CDBG Grant)			\$ 57,291						\$ 57,291
Sewer Water Reclamation Plant (2007)			\$ 311,165				\$ 1,191,166		\$ 1,502,331
Sewer Water Reclamation Plant Refunded (2017)			\$ 770,650				\$ 770,650		\$ 1,541,300
Water System (2010)			\$ 132,756				\$ 437,756		\$ 570,512
CFD No 1: North Fillmore Industrial Park		\$ 151,846				\$ 34,029			\$ 185,875
CFD No 2: Baldwin Towne Plaza	\$ 70,500				\$ 3,875				\$ 74,375
CFD No 3: River Oaks	\$ 121,408				\$ 64,965				\$ 186,373
CFD No 5: Heritage Valley Parks	\$ 514,084				\$ 401,884				\$ 915,968
Successor Agency				\$ 768,500				\$ 2,878,500	\$ 3,647,000
Total Debt Payments Due	\$ 705,992	\$ 151,846	\$ 1,271,862	\$ 768,500	\$ 470,724	\$ 34,029	\$ 2,399,572	\$ 2,878,500	\$ 8,681,025



Revenue Analysis and Trends

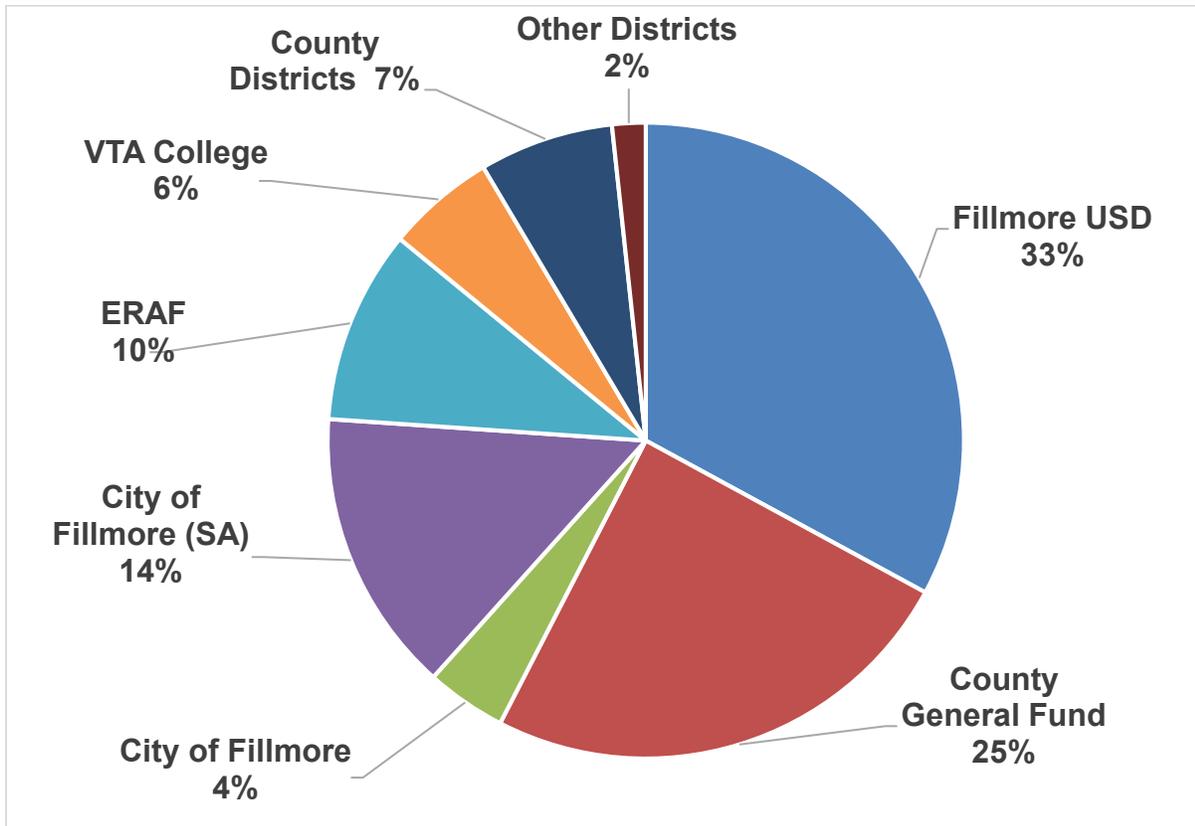
GOVERNMENTAL FUNDS

General Fund

The General Fund is the City's primary operating fund with revenues derived mostly from taxes, such as sales, property and transient occupancy. The City Council has considerable flexibility when it comes to deciding how General Fund revenue is spent. The FY 2019-20 General Fund total revenues is \$7,678,117 and represents 26% of the total \$30,077,776 Citywide revenue budget.

Revenue Type		Amount	% of Total	Source/ Restrictions
1	Sales Tax	\$ 2,006,950	26.1%	City receives 0.967% of 7.5% sales tax paid by people shopping and conducting business in Fillmore. Unrestricted
2	Property Tax	2,761,770	36.0%	Tax imposed on real property (land and permanently attached improvements) based upon the assessed value of the property. City receives 8.5% of 1% property tax collected within the incorporated areas. Unrestricted
3	Cost Allocation	1,003,542	13.1%	Received from City water, wastewater, solid waste, transportation, recreation, community pool, landscape & lighting and storm drain districts to cover the costs of administrative City support. City contracts with external consultant to develop Cost Allocation Plan. Unrestricted
4	Licenses/Permits	567,911	7.4%	City receives fee revenues based on the estimated reasonable cost of providing services. City contracts with external consultant to calculate and update fees. Unrestricted
5	Grants	657,410	8.6%	Includes grants associated with the school resource officer, COPS, fire and other public safety activities. Restricted
6	Franchises	367,704	4.8%	Paid to City from a franchisee for "rental" or "toll" for the use of city streets and right-of-way. Collected from cable, rubbish and utility businesses. Cable and rubbish franchise fee set at 5% and utilities set at 2% of gross annual receipts. Unrestricted
7	Charge for Services	152,195	2.0%	Includes charges for filming within the City limits and use of City facilities, special police services, fireworks and administrative fees. Unrestricted
9	Fines & Forfeits	60,700	0.8%	Fines and penalties paid to the City for parking and court fines. Unrestricted
10	Other Revenue	99,935	1.3%	Includes interest earnings, donations and other miscellaneous revenues. Unrestricted
Total		\$ 7,678,117	100%	

**City of Fillmore
1% Property Tax Allocation**

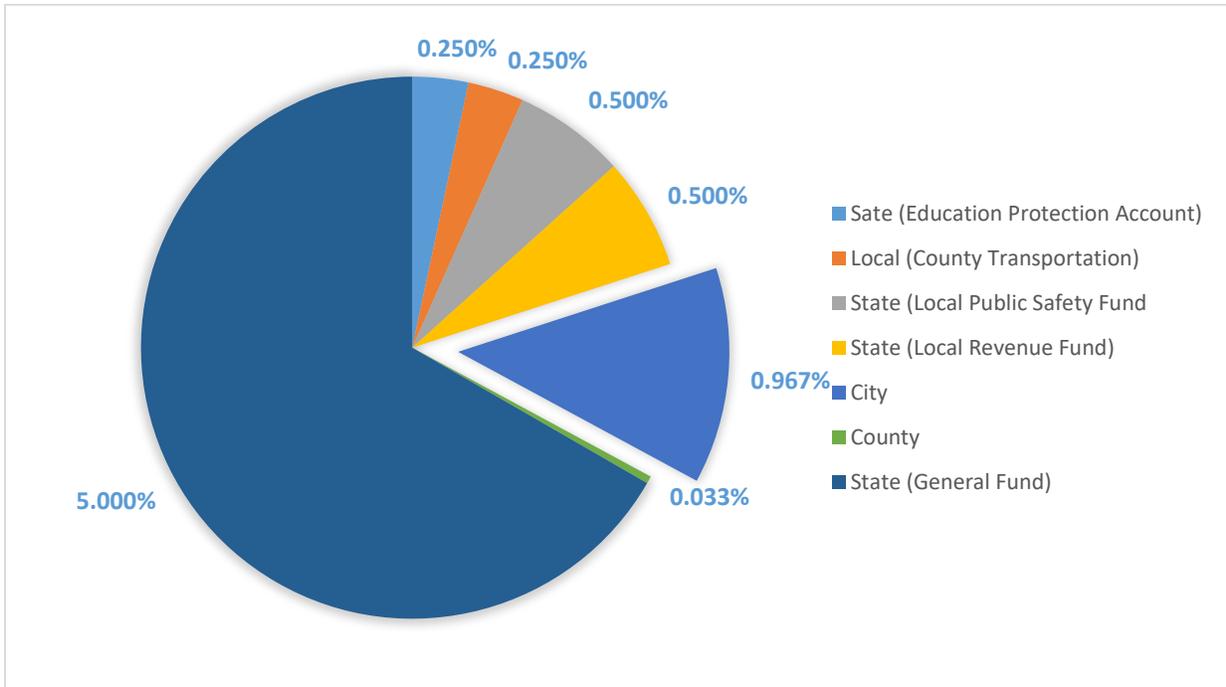


**TOP PROPERTY TAXPAYERS
(Listed alphabetically)**

Ameron Pole Products Division	Hearthstone Multi-Asset	NLA Community LLC
Balden Town Plaza LTD Lessor	KB Home Greater Los Angeles	Villa Park Orchards Assn
Balden Town Plaza Partnership	Marinelli, Judi A Trust	WH Fillmore 45 LLC
Evergreen Financial Holding		

The top ten property tax payer information is provided by Ventura County Assessor's Office. Growth in property taxes by these taxpayers grew on average 2% from the previous fiscal year.

**City of Fillmore
7.25% Sales Tax Allocation (effective 7/1/2019)**



TOP SALES TAX PRODUCERS
(Listed alphabetically)

Ameron Pole Products, Inc
All-State Utility Supply, Inc
CST California Stations, Inc
El Pescador #12 Inc
Michael Prometheus

Owens & Minor Distribution Inc
Robert Lewis Brown Inc
Tesoro West Coast Company LLC
The Vons Companies, Inc
William L. Morris of Fillmore

The top ten sales taxpayer information is provided by HdL, a sales tax consultant hired by the City. Growth in sales taxes by the top ten sales taxpayers is overall less than a 1% increase from last fiscal year. The City is currently experiencing little growth in sales tax but expecting this to improve over the next five years as retail expands.

PROPRIETARY FUNDS

Enterprise Funds

Enterprise fund revenues are restricted for the purpose for which they were collected. Enterprise fund projected revenue for FY 2019-20 of \$12,413,137 represents 41% of the total \$30,077,776 in total Citywide revenues.

Revenue Type		Amount	% of Total	Source
1	Charge for Services	\$ 10,512,824	84.7%	Water and sewer fees charged and collected to support the operations and capital outlay for these funds. This amount also includes fees charged for recreation activities and use of the community pool.
2	Internal Transfers	1,499,083	12.1%	Comprises \$312,536 transfer in from the Sewer Development Impact Fee Fund to the Sewer Operating Fund; \$185,000 transfer from the General Fund to support the Recreation Fund; \$632,470 and \$189,077 from the Sewer and Water Operating funds to their respective Sewer and Water Reserve funds to support future capital projects; plus \$50,000 from the Water Development Impact Fee fund and \$130,000 from the Water Capital Reserve fund to cover a portion of the cost included in the budget for water capital projects.
3	Other Revenue	285,445	2.3%	Includes interest earnings and other miscellaneous fees.
3	Property Taxes	82,695	0.7%	Tax imposed on real property equal to \$15.00 per parcel in support of the Community Pool.
4	Grants	33,090	0.3%	Area Agency on Aging grant to support the Senior Nutrition program.
Total		\$ 12,413,137	100%	

GOVERNMENTAL FUNDS

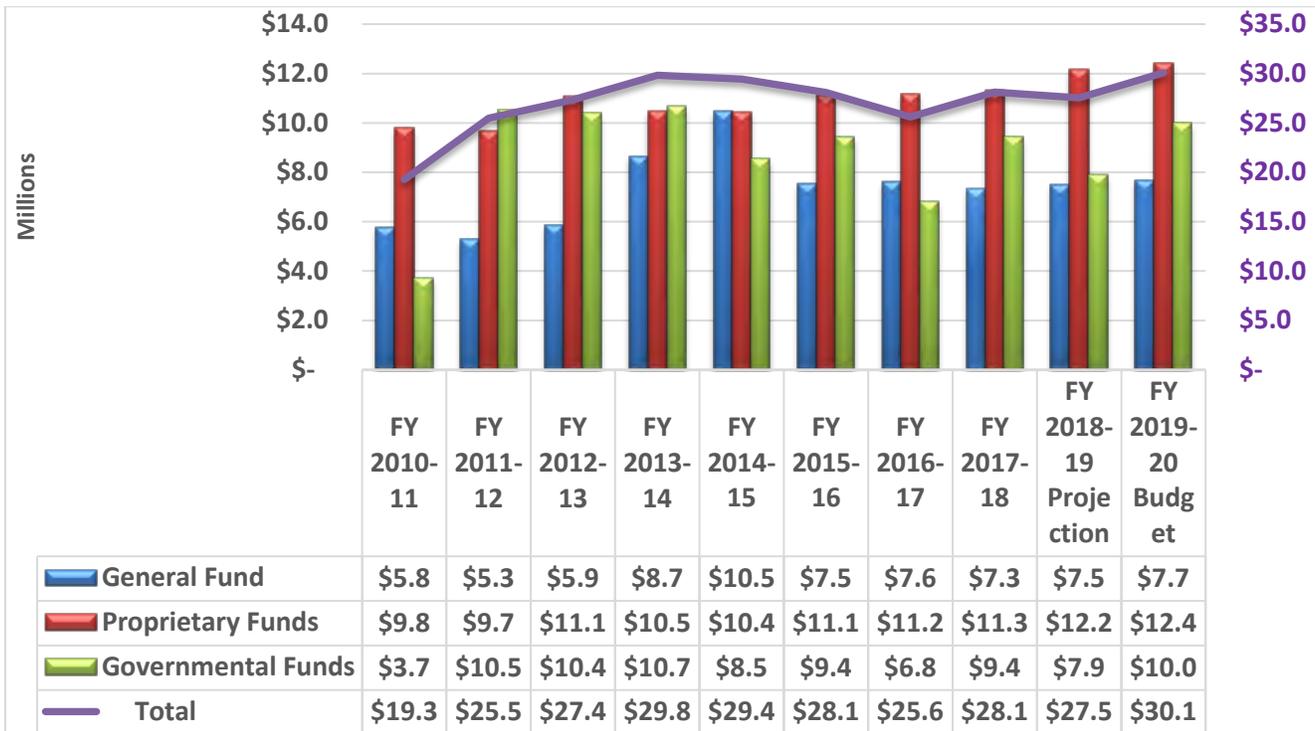
**Special Revenue, Special Assessment, Capital Projects
and Successor Agency Funds**

Special Revenue, Special Assessment, Capital Projects, and Successor Agency Fund revenue are restricted in their use. FY 2019-20 revenue totaled \$9,986,522 and is 33% of the total \$30,077,776 Citywide revenue budget.

Revenue Type		Amount	% of Total	Source
1	Property and Gas Tax	\$ 7,392,054	74.0%	Property taxes received from land values to use for street maintenance activities and to cover the debt service remaining on the prior Redevelopment Agency; also includes assessments based on land values and/or home square footage received for Landscape & Lighting, Storm Drain and Community Facility Districts located within the City.
3	Impact Fees	654,405	6.6%	Development impact fees charged on new development.
4	Grants	597,491	6.0%	Comprises \$150,000 in Local Transportation Development Act (TDA Article 8a) and \$380,000 in Public Transit (TDA Article 8c) funds to pay for local transportation and street repair projects; \$10,196 in Bike Path (TDA Article 3) funds for bike path maintenance; and \$57,295 in Community Development Block Grant (CDBG) funds to cover a required lease payment due on a fire truck.
2	Internal Funds for Operations/Capital Projects/Reserves	1,038,776	10.4%	Comprises \$325,000 in Transportation Development Act (TDA) and \$282,038 in Road Repair and Rehabilitation Act (RMRA) funds to pay for local transportation and street repair projects; \$10,000 in Public Facilities Development Impact fees to cover building improvements; \$57,295 in CDBG grant funds to cover a required lease payment due on a fire truck; and \$95,000 in General Fund budget to support the Street, Bike Path and NPDES funds; plus \$66,275 in transfers from the Storm Drain Districts and the Sewer and Water funds to support the NPDES funds; \$66,126 and \$20,286 budgeted for internal transfers to the Landscape and Lighting and Storm Drain District funds, respectively; and \$116,756 to be transferred from the Storm Drain District funds to their corresponding Levee Reserve funds.
5	Charge for Services	142,756	1.4%	Charges for miscellaneous services and facility rentals.
6	Other Revenue	102,152	1.0%	Includes interest earnings and other miscellaneous fees.
7	Franchises	58,888	0.6%	Franchise fees charged on cable television to use for Public Education and charged on vehicles to use for Solid Waste.
	Total	\$ 9,986,522	100%	

Revenue Trends

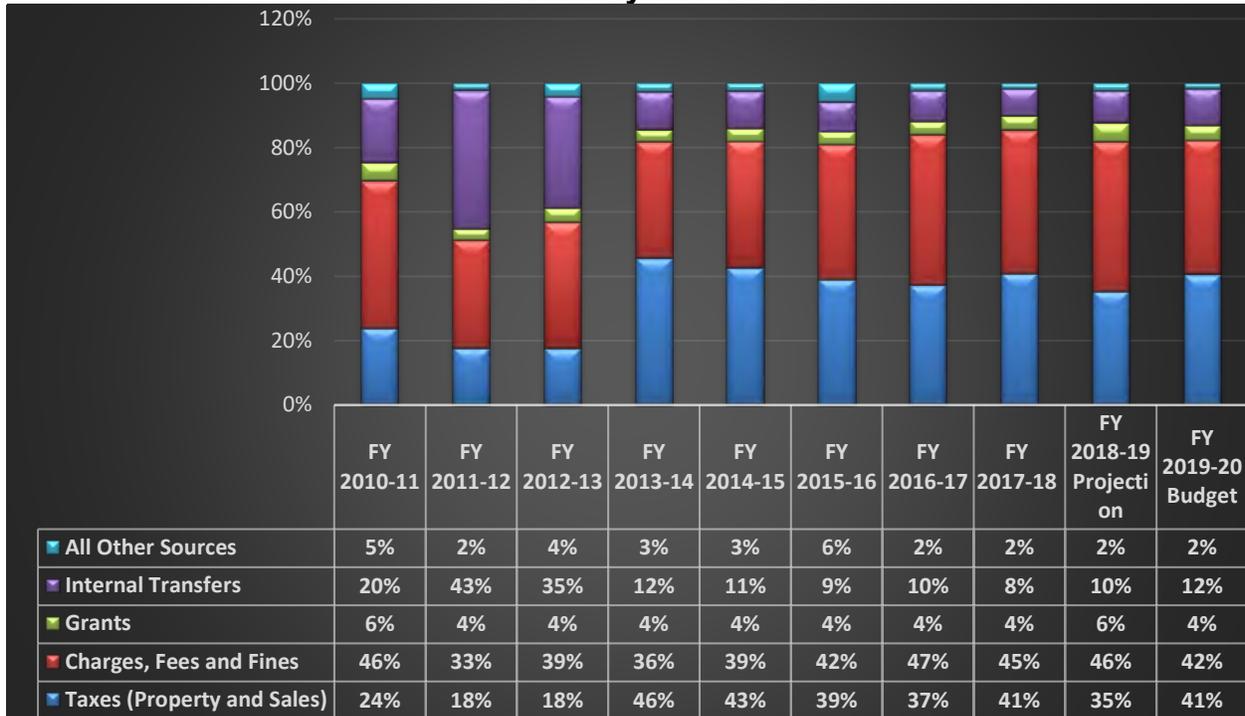
Ten Years of Revenue by Fund Type



Amounts shown in millions

The above table depicts ten years of total combined revenue by fund type – General, Proprietary and Governmental Funds - along with the overall fiscal year total. The total revenue declined in FY 2010-11, mainly impacting the General and Governmental Funds, due to the recession. Total combined revenue started out at \$19.3 million in FY 2010-11, progressing each fiscal year, growing by 56% over 10 years, to \$30.1 million anticipated in the FY 2019-20 Budget.

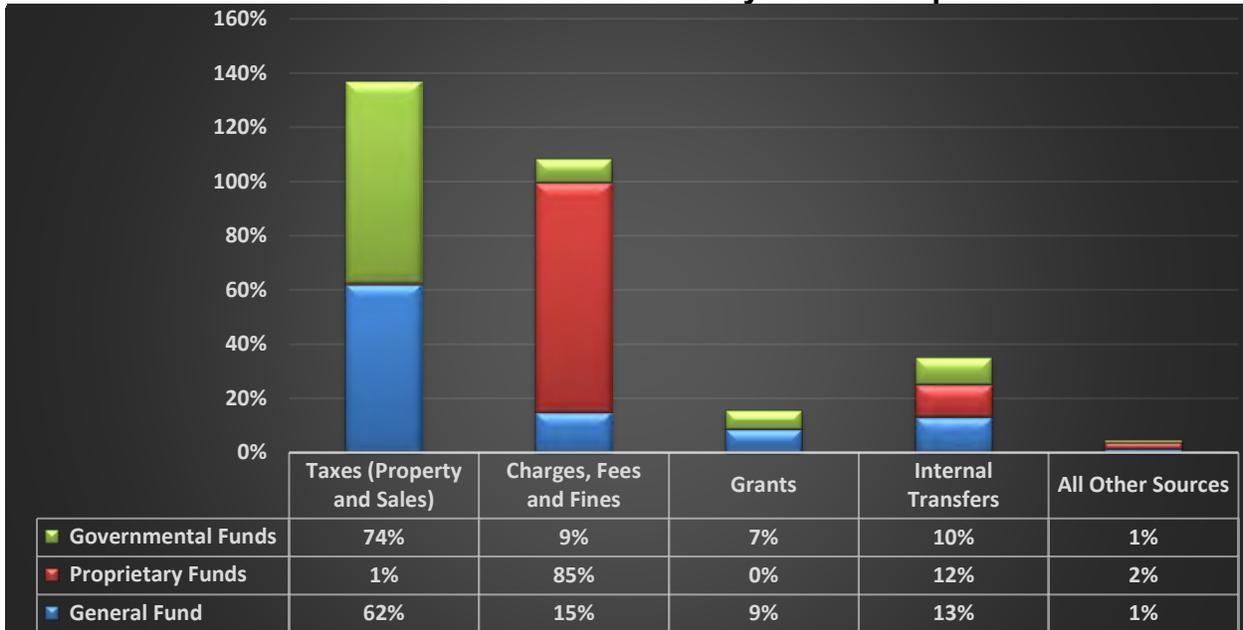
Ten Years of Total Revenue by Source and Percent of Total



The above chart provides the total revenue by source – Taxes (Property and Sales), Charges for Services - including Fees and Fines, Grants, Internal Transfers and All Other Sources. In FY 2019-20, the largest source of revenue comes from Charges, Fees and Fines at 42%, followed by Taxes (Property and Sales) at 41%. Both sources combined comprise 83% of the total revenue for FY 2019-20.

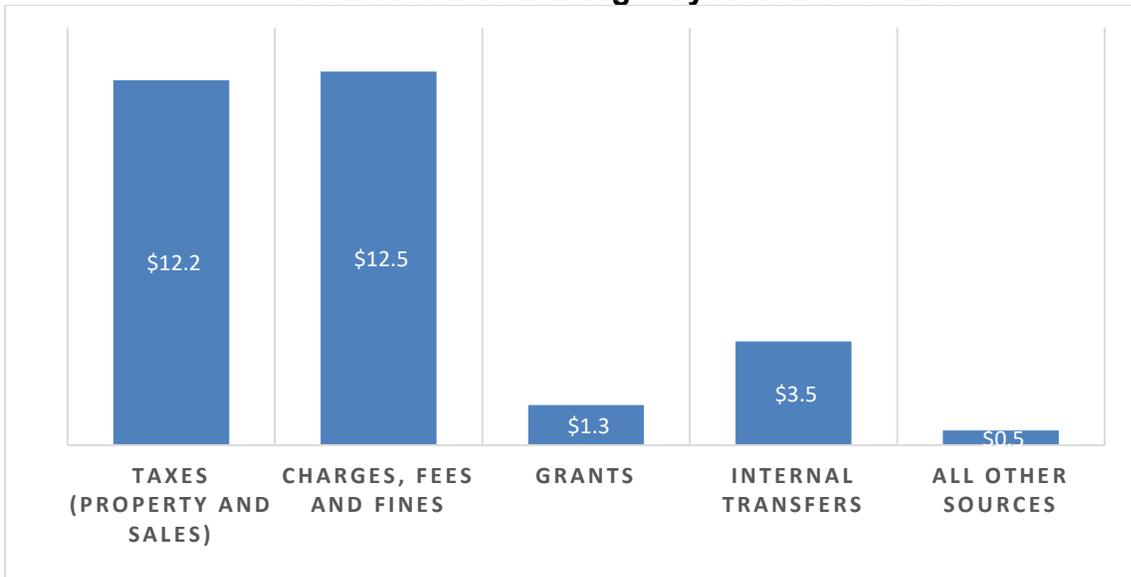
Over the last seven years, Charges, Fees and Fines and Taxes have remained stable. In FY 2010-11 through FY 2012-13 Taxes were down due to several pending sales tax litigation cases between the City and the Board of Equalization (BOE), now the California Department of Tax and Fee Administration (CDTFA), that resulted in the BOE holding on to the sales tax that would've normally been paid to the City until the pending cases were resolved, which occurred in FY 2013-14. During this same time period, Internal Transfers increased to cover this reduction in sales tax. In FY 2012-13, Internal Transfers decreased when Taxes (sales) increased to normal levels. Taxes normally average 40% along with Charges, including Fees and Fines that average 42% of the total budget.

Percent of Revenue Source by Fund Group



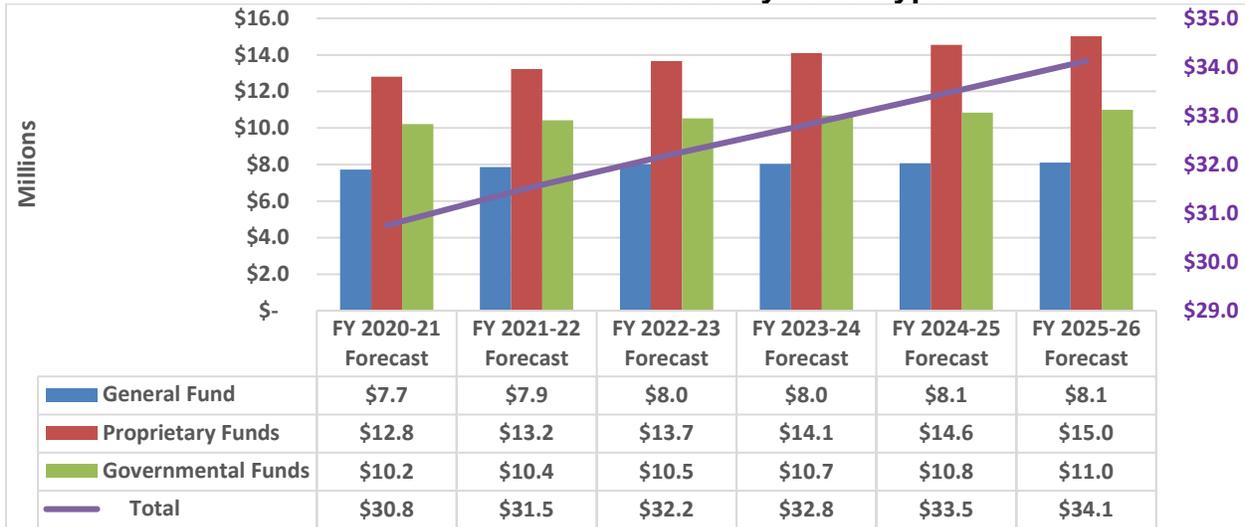
As shown in the above chart, Proprietary Funds comprise 85% of the total Charges, Fees and Fines revenue, which equates to \$10.5 million of the \$12.5 million total. Proprietary funds include the Water and Sewer Operating funds where a user fee is charged to customers for the use of water and sewer. Governmental Funds and the General Fund comprise 74% or \$7.4 million and 62% or \$4.8 million, respectively, of the total Taxes, which include both property and sales tax. Taxes total \$12.2 million for all funds combined.

Total Fiscal Year Budget by Revenue Source



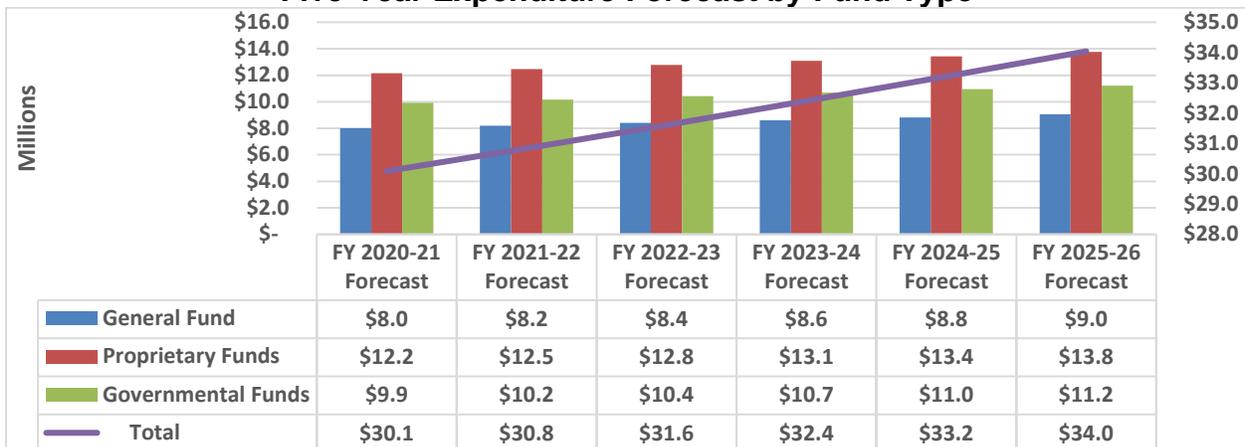
Revenue Five-Year Forecast

Five-Year Revenue Forecast by Fund Type



The City's total revenue from all fund types is expected to grow by 11% or \$3.4 million over the next five years, starting with \$30.8 million in FY 2020-21 and growing to \$34.1 million in FY 2025-26. Forecast: Based on a very conservative approach averaging a 2% increase in each fiscal year in all sources of revenue, except for the Proprietary Funds, which include the Water and Sewer funds. These funds generate revenue by user fees and these fees are expected to grow by almost 4% due to expected future rate increases along with an expected 3% growth in the customer base over each of the next fiscal years.

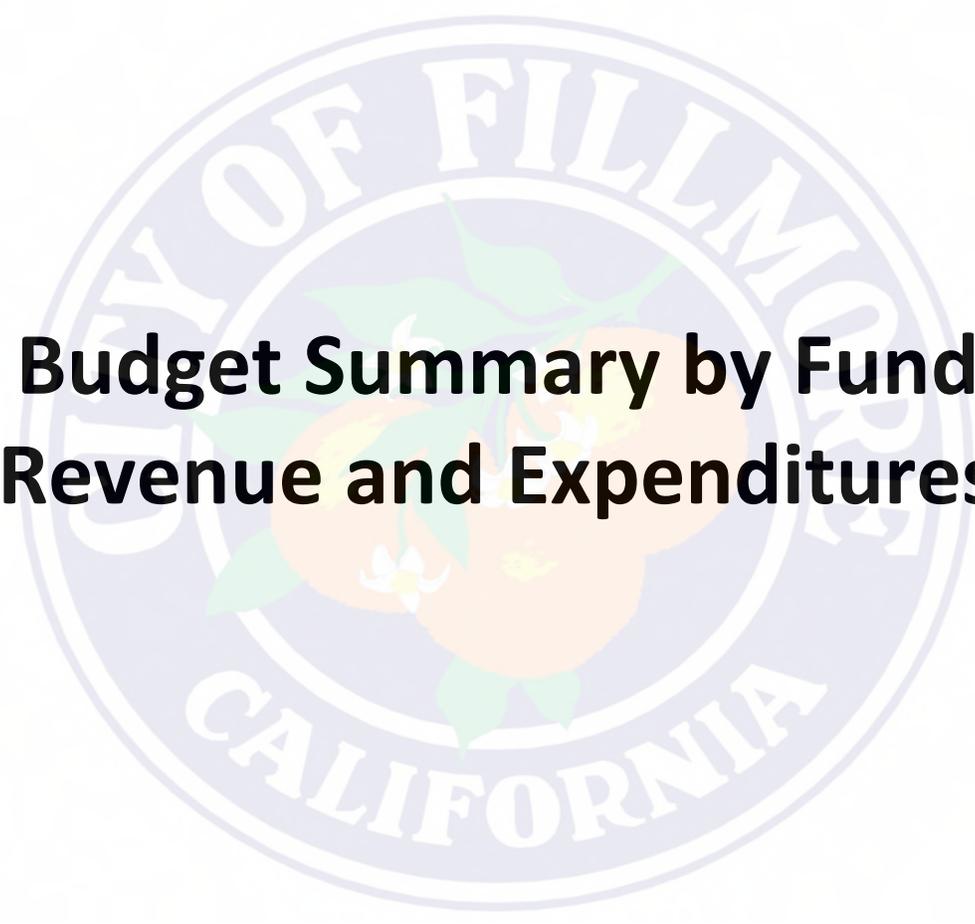
Five-Year Expenditure Forecast by Fund Type



The City's total expenditures from all fund types is expected to grow by 11.3% or \$3.4 million over the next five years, starting with \$30.0 million in FY 2020-21 and growing to \$33.4 million in FY 2025-26. Forecast: Based on a averaging a 2.5% increase in each fiscal year. This considers the increase in the cost for personnel, rising pension and health benefits, and consultants.

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with green leaves and several ripe oranges. The words "CITY OF FILLMORE" are written in a circular path around the top, and "CALIFORNIA" is written around the bottom. The seal is rendered in a light purple or blue color.

III. Budget Summary and Revenue Budget

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of a large orange with green leaves and a small white flower. The words "CITY OF FILLMORE" are written in a circular path around the top, and "CALIFORNIA" is written around the bottom. The seal is rendered in a light, faded purple color.

Budget Summary by Fund Revenue and Expenditures

FY 2019-20
Approved Budget
Summary of Revenues by Fund and Department

Fund	Fund Desc	City Manager	Finance & Central Support	Human Resources/Dep City Clerk	Planning & Community Development	Fire Protection	Police Services	Parks & Recreation	Public Works/Engineering	Total FY Budget
101	General Fund	60,000	6,486,391	500	473,806	322,400	316,020		19,000	7,678,117
202	Public Education in Government		24,000							24,000
203	Streets - Gasoline Tax		428,068							428,068
204	Local Transportation - TDA Art 8a		150,000							150,000
205	Road Maintenance and Repair Act (RMRA)								282,038	282,038
206	Lighting & Landscape Assessment Districts		719,373							719,373
207	Storm Drain Assessment Districts		373,977							373,977
208	Community Development Block Grant					57,295				57,295
210	Public Transit - TDA Art 8c		380,000							380,000
211	Bike Path - TDA Art 3		15,275						10,196	25,471
212	Solid Waste		118,005							118,005
231	Affordable Housing		8,500							8,500
301	Sewer		6,887,100						392,500	7,279,600
302	Water		3,596,048							3,596,048
304	Recreation		189,980					173,530		363,510
305	Community Pool							164,407		164,407
403-412	Development Impact Fees		24,150						654,405	678,555
453	Water Capital Improvements								180,000	180,000
467	Street Improvements								607,038	607,038
490	Public Buildings Improvements								10,000	10,000
503	Sewer Fund Reserve - Capital								632,470	632,470
504	Water Fund Reserve - Capital		1,525						189,077	190,602
508	Sewer Rate Stabilization		6,500							6,500
509-514	Levee Reserves		2,360						116,756	119,116
701	Veterans Memorial District		174,705					61,943		236,648
702	NPDES - Storm Water		104,930							104,930
803-811	Community Facilities Districts		1,711,315							1,711,315
808	Capital Leases		57,295							57,295
932	Successor Agency		3,894,898							3,894,898
	Total Budget	\$ 60,000	\$ 25,354,395	\$ 500	\$ 473,806	\$ 379,695	\$ 316,020	\$ 399,880	\$ 3,093,480	\$ 30,077,776

FY 2019-20

Approved Budget

Summary of Expenditures by Fund and Department

Fund	Fund Description	City Manager	City Attorney	Finance & Central Support	Human Resources/Dep City Clerk	Planning & Community Development	Fire Protection	Police Services	Parks and Recreation	Public Works/Engineering	Total FY Budget
101	General Fund	361,444	290,000	628,443	218,024	709,967	1,374,505	3,591,698	293,030	335,505	7,802,617
202	Public Education in Government			15,535							15,535
203	Streets - Gasoline Tax			77,732						350,336	428,068
204	Local Transportation - TDA Art 8a			325,000							325,000
205	Road Maintenance and Repair Act (RMRA)									282,038	282,038
206	Lighting & Landscape Assessment Districts			127,867						608,177	736,044
207	Storm Drain Assessment Districts			178,369						145,916	324,285
208	Community Development Block Grant						57,295				57,295
210	Public Transit - TDA Art 8c			380,000							380,000
211	Bike Path - TDA Art 3			680						24,791	25,471
212	Solid Waste			13,246						104,760	118,006
231	Affordable Housing			8,165							8,165
301	Sewer			4,061,379						3,218,220	7,279,600
302	Water			1,119,785						2,476,263	3,596,048
303	Town Theater								22,503		22,503
304	Recreation								429,560		429,560
305	Community Pool								227,574		227,574
403-412	Development Impact Fees			372,536							372,536
453	Water Capital Improvements									180,000	180,000
467	Street Improvements									607,038	607,038
490	Public Buildings Improvements									55,000	55,000
504	Water Fund Reserve - Capital			130,000							130,000
701	Veterans Memorial District			41,200					159,014	36,434	236,648
702	NPDES - Storm Water									104,930	104,930
803-811	Community Facilities Districts			1,657,094							1,657,094
808	Capital Leases			57,295							57,295
932	Successor Agency			3,894,898							3,894,898
	Total Budget	\$ 361,444	\$ 290,000	\$ 13,089,225	\$ 218,024	\$ 709,967	\$ 1,431,800	\$ 3,591,698	\$ 1,131,681	\$8,529,408	\$ 29,353,247



Revenue Budget



**Revenue Budget
Fund Summaries**

Fiscal Year 2019-20 Adopted Budget

Revenue Summary

General Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>General Fund</u>				
Property Taxes	\$2,665,575	\$2,801,981	\$3,000,812	\$2,761,770
Sales Tax	\$2,611,478	\$2,075,000	\$1,675,000	\$2,006,950
Charges for Services and Fees	\$0	\$0	\$9,540	\$10,600
Franchises	\$340,797	\$358,532	\$358,532	\$367,704
Licenses, Permits, Devel Impacts	\$553,250	\$528,620	\$495,487	\$480,406
Fines & Forfeitures	\$72,279	\$74,200	\$75,200	\$60,700
Money and Property Use	\$84,264	\$89,005	\$87,185	\$87,505
Grants	\$667,023	\$617,910	\$577,472	\$657,410
Charge for Services	\$153,917	\$139,595	\$141,095	\$141,595
Other Revenue	\$215,717	\$92,000	\$199,446	\$97,900
Administrative Charges	\$605,260	\$866,487	\$866,487	\$1,004,077
Internal Transfers	\$171,239	\$0	\$0	\$0
TOTAL General Fund	\$8,140,798	\$7,643,330	\$7,486,256	\$7,676,617
<u>General Fund Reserve</u>				
Other Revenue	\$1,234	\$0	\$1,510	\$1,500
TOTAL General Fund Reserve	\$1,234	\$0	\$1,510	\$1,500
TOTAL General Fund	\$8,142,032	\$7,643,330	\$7,487,766	\$7,678,117

Revenue Summary

Special Revenue Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Solid Waste</u>				
Franchises	\$39,699	\$34,888	\$34,888	\$34,888
Grants	(\$5,000)	\$0	\$0	\$0
Charge for Services	\$95,878	\$78,084	\$102,000	\$82,037
Other Revenue	\$2,618	\$1,080	\$2,080	\$1,080
TOTAL Solid Waste	\$133,195	\$114,052	\$138,968	\$118,005
<u>Bike Path - TDA Art 3</u>				
Grants	\$9,349	\$10,070	\$10,070	\$10,196
Other Revenue	\$581	\$25	\$275	\$275
Internal Transfers	\$25,000	\$20,000	\$20,000	\$15,000
TOTAL Bike Path - TDA Art 3	\$34,930	\$30,095	\$30,345	\$25,471
<u>Public Education in Government</u>				
Franchises	\$31,435	\$24,000	\$24,000	\$24,000
Other Revenue	\$976	\$0	\$0	\$0
TOTAL Public Education in Government	\$32,411	\$24,000	\$24,000	\$24,000
<u>Streets - Gasoline Tax</u>				
Property Taxes	\$339,086	\$388,216	\$388,216	\$377,568
Other Revenue	\$6	\$500	\$500	\$500
Internal Transfers	\$121,106	\$60,000	\$60,000	\$50,000
TOTAL Streets - Gasoline Tax	\$460,199	\$448,716	\$448,716	\$428,068
<u>NPDES - Storm Water</u>				
Property Taxes	\$8,497	\$7,000	\$7,000	\$8,620
Other Revenue	\$0	\$35	\$35	\$35
Internal Transfers	\$35,000	\$50,000	\$50,000	\$96,275

Revenue Summary
Special Revenue Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
TOTAL NPDES - Storm Water	\$43,497	\$57,035	\$57,035	\$104,930
<u>Veterans Memorial District</u>				
Property Taxes	\$151,406	\$145,570	\$161,570	\$173,705
Money and Property Use	\$47,831	\$45,000	\$45,000	\$47,000
Charge for Services	\$10,942	\$13,719	\$13,719	\$13,719
Other Revenue	\$1,457	\$1,224	\$2,224	\$2,224
TOTAL Veterans Memorial District	\$211,635	\$205,513	\$222,513	\$236,648
<u>Fire Substation Development Impact Fees</u>				
Licenses, Permits, Devel Impacts	\$44,681	\$33,600	\$33,600	\$33,935
Other Revenue	\$1,933	\$800	\$950	\$950
TOTAL Fire Substation Development Impact Fees	\$46,614	\$34,400	\$34,550	\$34,885
<u>Transportation Development Impact Fees</u>				
Licenses, Permits, Devel Impacts	\$72,191	\$48,000	\$48,000	\$43,980
Other Revenue	\$1,021	\$500	\$600	\$600
TOTAL Transportation Development Impact Fees	\$73,212	\$48,500	\$48,600	\$44,580
<u>Parkland Development Impact Fees</u>				
Licenses, Permits, Devel Impacts	\$7,600	\$7,000	\$0	\$57,980
Other Revenue	\$4,527	\$2,000	\$2,000	\$2,000
TOTAL Parkland Development Impact Fees	\$12,127	\$9,000	\$2,000	\$59,980
<u>Water Development Impact Fees</u>				
Licenses, Permits, Devel Impacts	\$397,841	\$288,000	\$288,000	\$165,660
Other Revenue	\$12,452	\$5,000	\$5,000	\$5,000
TOTAL Water Development Impact Fees	\$410,292	\$293,000	\$293,000	\$170,660

Revenue Summary
Special Revenue Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Sewer Development Impact Fees</u>				
Licenses, Permits, Devel Impacts	\$401,341	\$292,000	\$292,000	\$109,420
Other Revenue	\$16,438	\$8,000	\$8,000	\$8,000
TOTAL Sewer Development Impact Fees	\$417,779	\$300,000	\$300,000	\$117,420
<u>Storm Drain Development Impact Fees</u>				
Licenses, Permits, Devel Impacts	\$229,550	\$148,000	\$148,000	\$115,500
Other Revenue	\$12,645	\$4,000	\$4,000	\$4,000
TOTAL Storm Drain Development Impact Fees	\$242,196	\$152,000	\$152,000	\$119,500
<u>Public Facility - City - Development Impact Fee</u>				
Licenses, Permits, Devel Impacts	\$44,029	\$32,000	\$32,000	\$41,965
Other Revenue	\$1,231	\$500	\$500	\$500
TOTAL Public Facility - City - Development Impact Fee	\$45,259	\$32,500	\$32,500	\$42,465
<u>Public Facility - Fire - Development Impact Fee</u>				
Licenses, Permits, Devel Impacts	\$38,949	\$28,800	\$28,800	\$19,800
TOTAL Public Facility - Fire - Development Impact Fee	\$38,949	\$28,800	\$28,800	\$19,800
<u>Public Facility - Police - Development Impact Fee</u>				
Licenses, Permits, Devel Impacts	\$16,934	\$12,400	\$12,400	\$10,175
Other Revenue	\$1,317	\$600	\$600	\$600
TOTAL Public Facility - Police - Development Impact Fee	\$18,252	\$13,000	\$13,000	\$10,775
<u>Public Facility - Library - Development Impact Fee</u>				
Licenses, Permits, Devel Impacts	\$35,562	\$27,000	\$27,000	\$33,440
Other Revenue	\$3,395	\$1,500	\$1,500	\$1,500

Revenue Summary
Special Revenue Fund

		FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
TOTAL	Public Facility - Library - Development Impact Fee	\$38,957	\$28,500	\$28,500	\$34,940
<u>Public Facility - Public Works - Development Impact Fee</u>					
	Licenses, Permits, Devel Impacts	\$33,868	\$25,200	\$25,200	\$22,550
	Other Revenue	\$2,616	\$1,000	\$1,000	\$1,000
TOTAL	Public Facility - Public Works - Development Impact Fee	\$36,485	\$26,200	\$26,200	\$23,550
<u>Community Development Block Grant</u>					
	Grants	\$58,223	\$57,295	\$57,295	\$57,295
	Charge for Services	\$0	\$0	\$0	\$0
TOTAL	Community Development Block Grant	\$58,223	\$57,295	\$57,295	\$57,295
<u>Road Maintenance and Repair Act (RMRA)</u>					
	Grants	\$91,895	\$278,262	\$349,876	\$282,038
TOTAL	Road Maintenance and Repair Act (RMRA)	\$91,895	\$278,262	\$349,876	\$282,038
<u>Public Transit - TDA Art 8c</u>					
	Grants	\$279,299	\$297,584	\$380,000	\$380,000
TOTAL	Public Transit - TDA Art 8c	\$279,299	\$297,584	\$380,000	\$380,000
<u>Affordable Housing</u>					
	Other Revenue	\$16,500	\$8,500	\$8,500	\$8,500
	Reserves	\$0	\$10,000	\$10,000	\$0
TOTAL	Affordable Housing	\$16,500	\$18,500	\$18,500	\$8,500
<u>Local Transportation - TDA Art 8a</u>					
	Grants	\$249,895	\$215,290	\$150,000	\$150,000

Revenue Summary
Special Revenue Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
Other Revenue	\$11,062	\$5,000	\$0	\$0
TOTAL Local Transportation - TDA Art 8a	\$260,958	\$220,290	\$150,000	\$150,000
TOTAL Special Revenue Fund	\$3,002,864	\$2,717,242	\$2,836,398	\$2,493,510

Revenue Summary
Special Assessment Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Lighting & Landscape Assessment Districts</u>				
Internal Transfers	\$44,684	\$21,201	\$21,201	\$66,126
TOTAL Lighting & Landscape Assessment Districts	\$44,684	\$21,201	\$21,201	\$66,126
<u>L&L HVP Zone1</u>				
Property Taxes	\$246,236	\$256,838	\$256,838	\$332,641
Other Revenue	\$720	\$200	\$700	\$700
Reserves	\$0	\$0	\$5,000	\$0
TOTAL L&L HVP Zone1	\$246,956	\$257,038	\$262,538	\$333,341
<u>L&L Dist Z1 - Tr 4498 & 4505</u>				
Property Taxes	\$21,949	\$22,714	\$22,714	\$23,428
Other Revenue	\$27	\$0	\$20	\$20
TOTAL L&L Dist Z1 - Tr 4498 & 4505	\$21,977	\$22,714	\$22,734	\$23,448
<u>L&L Dist Z1 - Tract 4535</u>				
Property Taxes	\$18,339	\$18,979	\$18,979	\$19,576
Other Revenue	\$374	\$0	\$350	\$350
TOTAL L&L Dist Z1 - Tract 4535	\$18,713	\$18,979	\$19,329	\$19,926
<u>L&L Dist Z1 - Tract 4603</u>				
Property Taxes	\$9,130	\$9,648	\$9,648	\$9,951
Other Revenue	\$126	\$0	\$120	\$120
TOTAL L&L Dist Z1 - Tract 4603	\$9,256	\$9,648	\$9,768	\$10,071
<u>L&L Dist Z1 - Tract 4447</u>				
Property Taxes	\$8,747	\$9,051	\$9,051	\$9,336
Other Revenue	\$11	\$0	\$10	\$10

Revenue Summary
Special Assessment Fund

		FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
TOTAL	L&L Dist Z1 - Tract 4447	\$8,757	\$9,051	\$9,061	\$9,346
<u>L&L Dist Z1 - Tract 4208</u>					
	Property Taxes	\$4,900	\$5,072	\$5,072	\$5,230
TOTAL	L&L Dist Z1 - Tract 4208	\$4,900	\$5,072	\$5,072	\$5,230
<u>L&L Dist Z1 - Tract 4435 - 1 & 2</u>					
	Property Taxes	\$1,842	\$1,907	\$1,907	\$1,967
TOTAL	L&L Dist Z1 - Tract 4435 - 1 & 2	\$1,842	\$1,907	\$1,907	\$1,967
<u>L&L Dist Z1 - 51-PM-93 3rd St</u>					
	Property Taxes	\$145	\$150	\$150	\$155
	Other Revenue	\$6	\$0	\$6	\$6
TOTAL	L&L Dist Z1 - 51-PM-93 3rd St	\$151	\$150	\$156	\$161
<u>L&L Dist Z1 - Tract 5075</u>					
	Property Taxes	\$2,388	\$2,471	\$2,471	\$2,549
TOTAL	L&L Dist Z1 - Tract 5075	\$2,388	\$2,471	\$2,471	\$2,549
<u>L&L Dist Z1 - Tract 5076</u>					
	Property Taxes	\$251	\$260	\$260	\$268
TOTAL	L&L Dist Z1 - Tract 5076	\$251	\$260	\$260	\$268
<u>L&L Dist Z1 - Tract 5099</u>					
	Property Taxes	\$77,483	\$86,313	\$86,313	\$89,033
	Other Revenue	\$2,985	\$0	\$2,500	\$2,500
TOTAL	L&L Dist Z1 - Tract 5099	\$80,467	\$86,313	\$88,813	\$91,533

Revenue Summary

Special Assessment Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>L&L Dist Z1 - Tract 5160</u>				
Property Taxes	\$69,411	\$71,828	\$71,828	\$74,091
Other Revenue	\$178	\$0	\$120	\$120
TOTAL L&L Dist Z1 - Tract 5160	\$69,589	\$71,828	\$71,948	\$74,211
<u>L&L Dist Z1 - Tract 5335</u>				
Property Taxes	\$13,059	\$13,513	\$13,513	\$13,936
Other Revenue	\$672	\$0	\$620	\$620
TOTAL L&L Dist Z1 - Tract 5335	\$13,731	\$13,513	\$14,133	\$14,556
<u>L&L Dist Z1 - Tract 5304</u>				
Property Taxes	\$19,109	\$19,773	\$19,773	\$20,393
Other Revenue	\$722	\$0	\$700	\$700
TOTAL L&L Dist Z1 - Tract 5304	\$19,830	\$19,773	\$20,473	\$21,093
<u>L&L Dist Z1 - Tract 5353</u>				
Property Taxes	\$2,040	\$3,625	\$3,625	\$3,740
Other Revenue	\$504	\$0	\$500	\$500
TOTAL L&L Dist Z1 - Tract 5353	\$2,544	\$3,625	\$4,125	\$4,240
<u>L&L Dist Z1 - Tract 4005</u>				
Property Taxes	\$2,995	\$3,101	\$3,101	\$3,197
TOTAL L&L Dist Z1 - Tract 4005	\$2,995	\$3,101	\$3,101	\$3,197
<u>L&L Dist Z3 - Lights</u>				
Property Taxes	\$10,728	\$11,102	\$11,102	\$11,452
Other Revenue	\$35	\$0	\$30	\$30
TOTAL L&L Dist Z3 - Lights	\$10,763	\$11,102	\$11,132	\$11,482

Revenue Summary
Special Assessment Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>L&L Dist Z3 - Trees</u>				
Property Taxes	\$1,154	\$1,194	\$1,194	\$1,232
Other Revenue	\$88	\$0	\$80	\$80
TOTAL L&L Dist Z3 - Trees	\$1,242	\$1,194	\$1,274	\$1,312
<u>L&L Dist Z3 - DP 02-05</u>				
Property Taxes	\$2,701	\$2,880	\$2,880	\$2,970
Other Revenue	\$146	\$0	\$140	\$140
TOTAL L&L Dist Z3 - DP 02-05	\$2,847	\$2,880	\$3,020	\$3,110
<u>L&L Dist Z3 - CUP 97.5</u>				
Property Taxes	\$245	\$450	\$450	\$563
Other Revenue	\$37	\$0	\$30	\$30
TOTAL L&L Dist Z3 - CUP 97.5	\$282	\$450	\$480	\$593
<u>L&L Dist Z3 - DP 01-18</u>				
Property Taxes	\$344	\$356	\$356	\$367
Other Revenue	\$49	\$0	\$40	\$40
TOTAL L&L Dist Z3 - DP 01-18	\$393	\$356	\$396	\$407
<u>L&L Dist Z3 - DP 00-16</u>				
Property Taxes	\$86	\$189	\$189	\$237
Other Revenue	\$24	\$0	\$20	\$20
TOTAL L&L Dist Z3 - DP 00-16	\$110	\$189	\$209	\$257
<u>L&L Dist Z3 - DP 01-03</u>				
Property Taxes	\$203	\$215	\$215	\$221
TOTAL L&L Dist Z3 - DP 01-03	\$203	\$215	\$215	\$221

Revenue Summary
Special Assessment Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>L&L Dist Z4 - DP 02-08</u>				
Property Taxes	\$491	\$508	\$508	\$524
Other Revenue	\$29	\$0	\$20	\$20
TOTAL L&L Dist Z4 - DP 02-08	\$521	\$508	\$528	\$544
<u>L&L Dist Z5 - Tr 5785</u>				
Property Taxes	\$0	\$13,916	\$13,916	\$20,164
Other Revenue	\$26	\$0	\$20	\$20
TOTAL L&L Dist Z5 - Tr 5785	\$26	\$13,916	\$13,936	\$20,184
<u>Storm Drain Assessment Districts</u>				
Internal Transfers	\$20,786	\$21,525	\$21,525	\$20,286
TOTAL Storm Drain Assessment Districts	\$20,786	\$21,525	\$21,525	\$20,286
<u>Storm Drain - Dist 1</u>				
Property Taxes	\$15,023	\$15,676	\$15,676	\$16,166
Other Revenue	\$1,319	\$150	\$1,200	\$1,200
TOTAL Storm Drain - Dist 1	\$16,342	\$15,826	\$16,876	\$17,366
<u>Storm Drain - Dist 1A</u>				
Property Taxes	\$1,942	\$2,021	\$2,021	\$2,083
Other Revenue	\$216	\$0	\$200	\$200
TOTAL Storm Drain - Dist 1A	\$2,159	\$2,021	\$2,221	\$2,283
<u>Storm Drain - Dist 3</u>				
Property Taxes	\$8,069	\$8,399	\$8,399	\$8,663
Other Revenue	\$62	\$0	\$60	\$60
TOTAL Storm Drain - Dist 3	\$8,131	\$8,399	\$8,459	\$8,723

Revenue Summary
Special Assessment Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Storm Drain - Dist 4</u>				
Property Taxes	\$41,490	\$42,834	\$42,834	\$44,182
Other Revenue	\$3,362	\$200	\$200	\$200
TOTAL Storm Drain - Dist 4	\$44,852	\$43,034	\$43,034	\$44,382
<u>Storm Drain - Dist 5</u>				
Property Taxes	\$32,348	\$33,809	\$33,809	\$34,873
Other Revenue	\$1,560	\$0	\$1,200	\$1,200
TOTAL Storm Drain - Dist 5	\$33,908	\$33,809	\$35,009	\$36,073
<u>Storm Drain - Dist 6</u>				
Property Taxes	\$3,180	\$5,038	\$5,038	\$9,705
Other Revenue	\$64	\$0	\$0	\$0
TOTAL Storm Drain - Dist 6	\$3,245	\$5,038	\$5,038	\$9,705
<u>Storm Drain - Dist 7A</u>				
Property Taxes	\$1,305	\$4,209	\$4,209	\$4,421
TOTAL Storm Drain - Dist 7A	\$1,305	\$4,209	\$4,209	\$4,421
<u>Storm Drain - Dist 7B</u>				
Property Taxes	\$831	\$1,142	\$1,142	\$1,178
Other Revenue	\$117	\$0	\$100	\$100
TOTAL Storm Drain - Dist 7B	\$948	\$1,142	\$1,242	\$1,278
<u>Storm Drain - Dist 7C</u>				
Property Taxes	\$215,047	\$222,453	\$222,453	\$229,460
Other Revenue	\$2,106	\$0	\$0	\$0
TOTAL Storm Drain - Dist 7C	\$217,153	\$222,453	\$222,453	\$229,460

Revenue Summary
Special Assessment Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Community Facilities District #1</u>				
Property Taxes	\$205,694	\$209,313	\$209,313	\$208,560
Other Revenue	\$1,354	\$500	\$1,371	\$1,300
TOTAL Community Facilities District #1	\$207,048	\$209,813	\$210,684	\$209,860
<u>Community Facilities District #2</u>				
Property Taxes	\$94,265	\$97,063	\$97,063	\$95,100
Other Revenue	\$357	\$100	\$396	\$396
TOTAL Community Facilities District #2	\$94,622	\$97,163	\$97,459	\$95,496
<u>Community Facilities District #3</u>				
Property Taxes	\$199,926	\$207,674	\$207,674	\$208,410
Other Revenue	\$2,650	\$700	\$1,846	\$1,846
TOTAL Community Facilities District #3	\$202,576	\$208,374	\$209,520	\$210,256
<u>Community Facilities District #5</u>				
Property Taxes	\$924,042	\$939,303	\$939,303	\$939,303
Other Revenue	\$78,138	\$1,000	\$100,500	\$50,500
TOTAL Community Facilities District #5	\$1,002,180	\$940,303	\$1,039,803	\$989,803
<u>Community Facilities District #6</u>				
Property Taxes	\$0	\$203,861	\$203,861	\$205,900
TOTAL Community Facilities District #6	\$0	\$203,861	\$203,861	\$205,900
<u>Levee Reserve - SD Dist #4</u>				
Other Revenue	\$2,058	\$250	\$250	\$250
Internal Transfers	\$20,455	\$20,445	\$20,445	\$20,445
TOTAL Levee Reserve - SD Dist #4	\$22,513	\$20,695	\$20,695	\$20,695

Revenue Summary
Special Assessment Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Levee Reserve - SD Dist #5</u>				
Other Revenue	\$1,775	\$250	\$250	\$250
Internal Transfers	\$18,220	\$18,110	\$18,110	\$18,110
TOTAL Levee Reserve - SD Dist #5	\$19,995	\$18,360	\$18,360	\$18,360
<u>Levee Reserve - SD Dist #6</u>				
Other Revenue	\$207	\$50	\$50	\$50
Internal Transfers	\$0	\$0	\$0	\$1,811
TOTAL Levee Reserve - SD Dist #6	\$207	\$50	\$50	\$1,861
<u>Levee Reserve - SD Dist #7B</u>				
Other Revenue	\$73	\$10	\$10	\$10
Internal Transfers	\$510	\$390	\$390	\$390
TOTAL Levee Reserve - SD Dist #7B	\$583	\$400	\$400	\$400
<u>Levee Reserve - SD Dist #7C</u>				
Other Revenue	\$7,860	\$1,800	\$1,800	\$1,800
Internal Transfers	\$97,320	\$76,000	\$76,000	\$76,000
TOTAL Levee Reserve - SD Dist #7C	\$105,180	\$77,800	\$77,800	\$77,800
TOTAL Special Assessment Fund	\$2,569,149	\$2,711,727	\$2,826,977	\$2,923,781

Revenue Summary

Enterprise Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Recreation</u>				
Grants	\$46,081	\$33,090	\$33,090	\$33,090
Charge for Services	\$107,660	\$144,100	\$114,590	\$112,590
Other Revenue	\$12,507	\$18,600	\$23,911	\$26,100
Internal Transfers	\$195,000	\$185,000	\$185,000	\$185,000
TOTAL Recreation	\$361,248	\$380,790	\$356,591	\$356,780
<u>Community Pool</u>				
Property Taxes	\$69,790	\$82,695	\$82,695	\$82,695
Licenses, Permits, Devel Impacts	\$0	\$1,000	\$1,000	\$1,000
Charge for Services	\$78,261	\$75,200	\$75,712	\$75,712
Other Revenue	\$6	\$5,000	\$5,000	\$5,000
TOTAL Community Pool	\$148,057	\$163,895	\$164,407	\$164,407
<u>Town Theater</u>				
Charge for Services	\$5,220	\$4,980	\$6,730	\$6,730
TOTAL Town Theater	\$5,220	\$4,980	\$6,730	\$6,730
<u>Sewer</u>				
Charge for Services	\$6,848,749	\$6,620,150	\$6,821,150	\$6,854,564
Other Revenue	\$125,008	\$87,500	\$112,500	\$112,500
Internal Transfers	\$312,536	\$312,536	\$312,536	\$312,536
TOTAL Sewer	\$7,286,293	\$7,020,186	\$7,246,186	\$7,279,600
<u>Water</u>				
Licenses, Permits, Devel Impacts	\$600	\$200	\$400	\$1,000
Charge for Services	\$3,525,118	\$3,059,482	\$3,437,302	\$3,463,228
Other Revenue	\$141,239	\$109,320	\$129,320	\$131,820

Revenue Summary

Enterprise Fund

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
TOTAL Water	\$3,666,957	\$3,169,002	\$3,567,022	\$3,596,048
<hr/> <u>Water Capital Improvements</u>				
Internal Transfers	\$45,318	\$180,000	\$187,918	\$180,000
TOTAL Water Capital Improvements	\$45,318	\$180,000	\$187,918	\$180,000
<hr/> <u>Sewer Fund Reserve - Capital</u>				
Other Revenue	\$920	\$0	\$953	\$0
Internal Transfers	\$550,000	\$603,112	\$603,112	\$632,470
TOTAL Sewer Fund Reserve - Capital	\$550,920	\$603,112	\$604,065	\$632,470
<hr/> <u>Water Fund Reserve - Capital</u>				
Other Revenue	\$1,253	\$0	\$1,525	\$1,525
Internal Transfers	\$162,278	\$24,182	\$24,182	\$189,077
TOTAL Water Fund Reserve - Capital	\$163,531	\$24,182	\$25,707	\$190,602
<hr/> <u>Sewer Rate Stabilization</u>				
Other Revenue	\$14,389	\$5,000	\$6,470	\$6,500
TOTAL Sewer Rate Stabilization	\$14,389	\$5,000	\$6,470	\$6,500
<hr/>				
TOTAL Enterprise Fund	\$12,241,935	\$11,551,147	\$12,165,096	\$12,413,137

Revenue Summary

Capital Project

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Street Improvements</u>				
Grants	\$200,000	\$0	\$0	\$0
Internal Transfers	\$75,077	\$674,876	\$674,876	\$607,038
TOTAL Street Improvements	\$275,077	\$674,876	\$674,876	\$607,038
<u>Capital Leases</u>				
Internal Transfers	\$57,291	\$57,295	\$57,295	\$57,295
TOTAL Capital Leases	\$57,291	\$57,295	\$57,295	\$57,295
<u>Public Buildings Improvements</u>				
Internal Transfers	\$5,055	\$10,000	\$10,000	\$10,000
TOTAL Public Buildings Improvements	\$5,055	\$10,000	\$10,000	\$10,000
TOTAL Capital Project	\$337,423	\$742,171	\$742,171	\$674,333

Revenue Summary

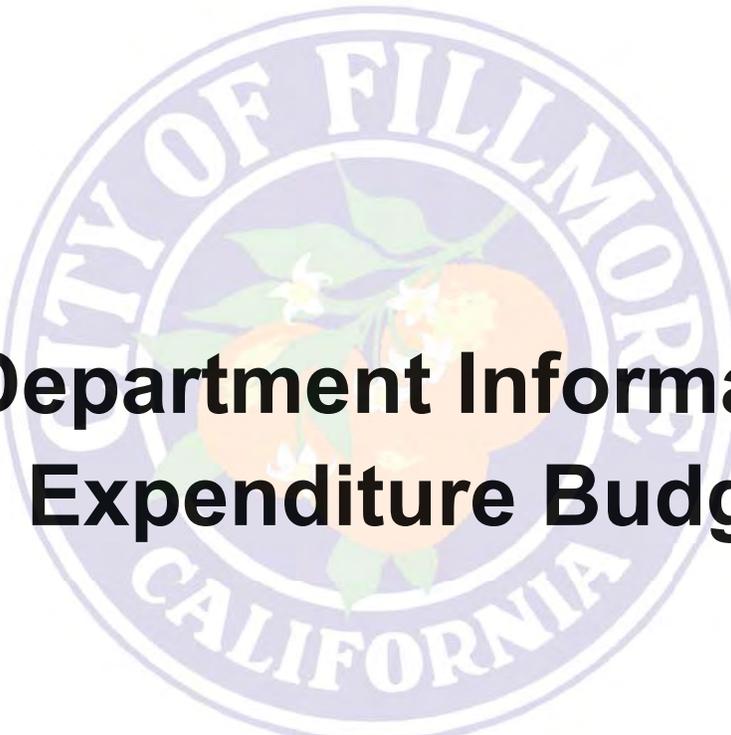
Successor Agency

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
<u>Successor Agency</u>				
Property Taxes	\$2,932,400	\$1,876,370	\$1,876,370	\$3,894,298
Other Revenue	\$615	\$600	\$600	\$600
TOTAL Successor Agency	\$2,933,015	\$1,876,970	\$1,876,970	\$3,894,898
<hr/>				
TOTAL Successor Agency	\$2,933,015	\$1,876,970	\$1,876,970	\$3,894,898

Revenue Summary

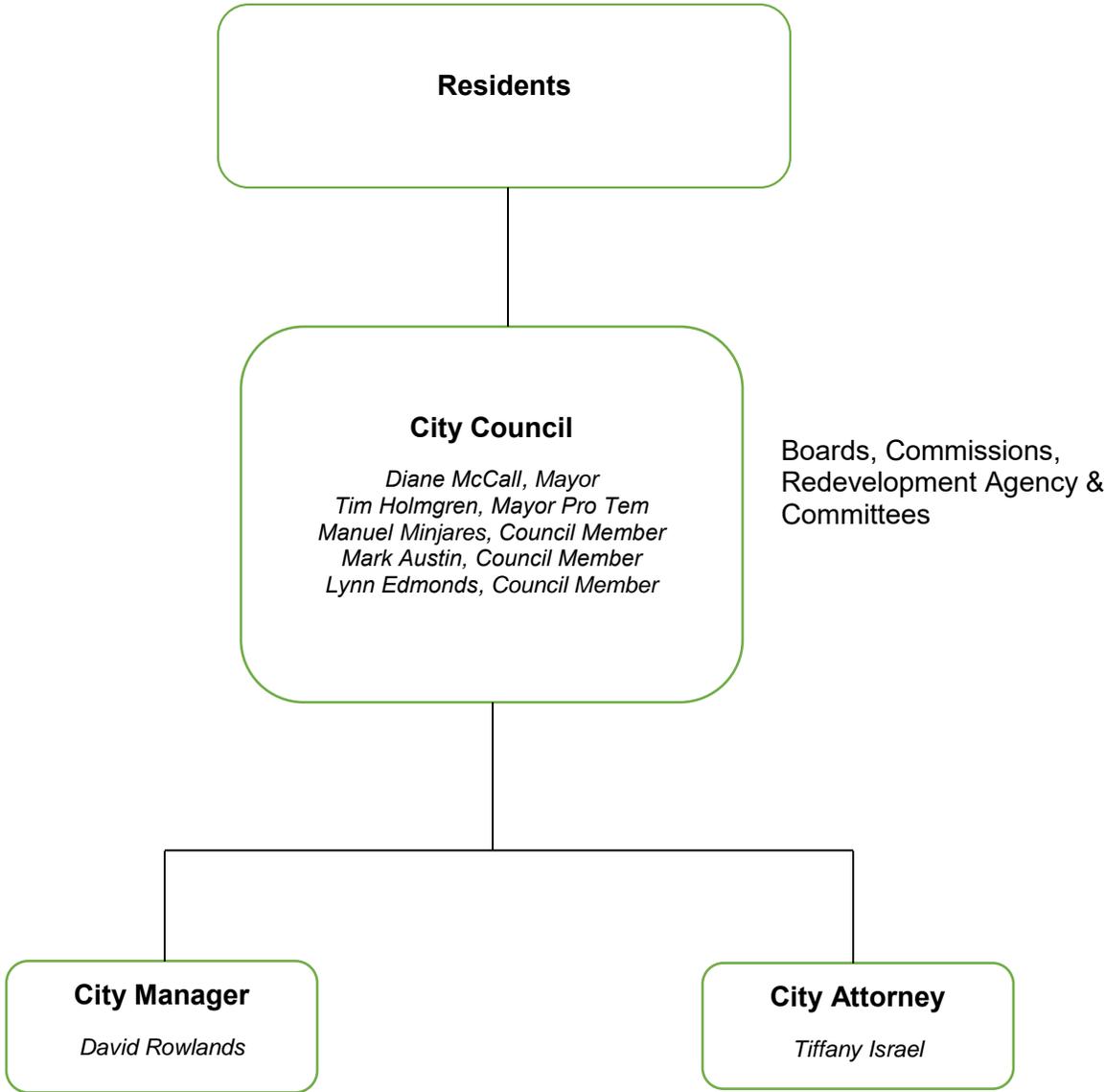
Successor Agency

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
TOTAL	\$29,226,418	\$27,242,587	\$27,935,377	\$30,077,776

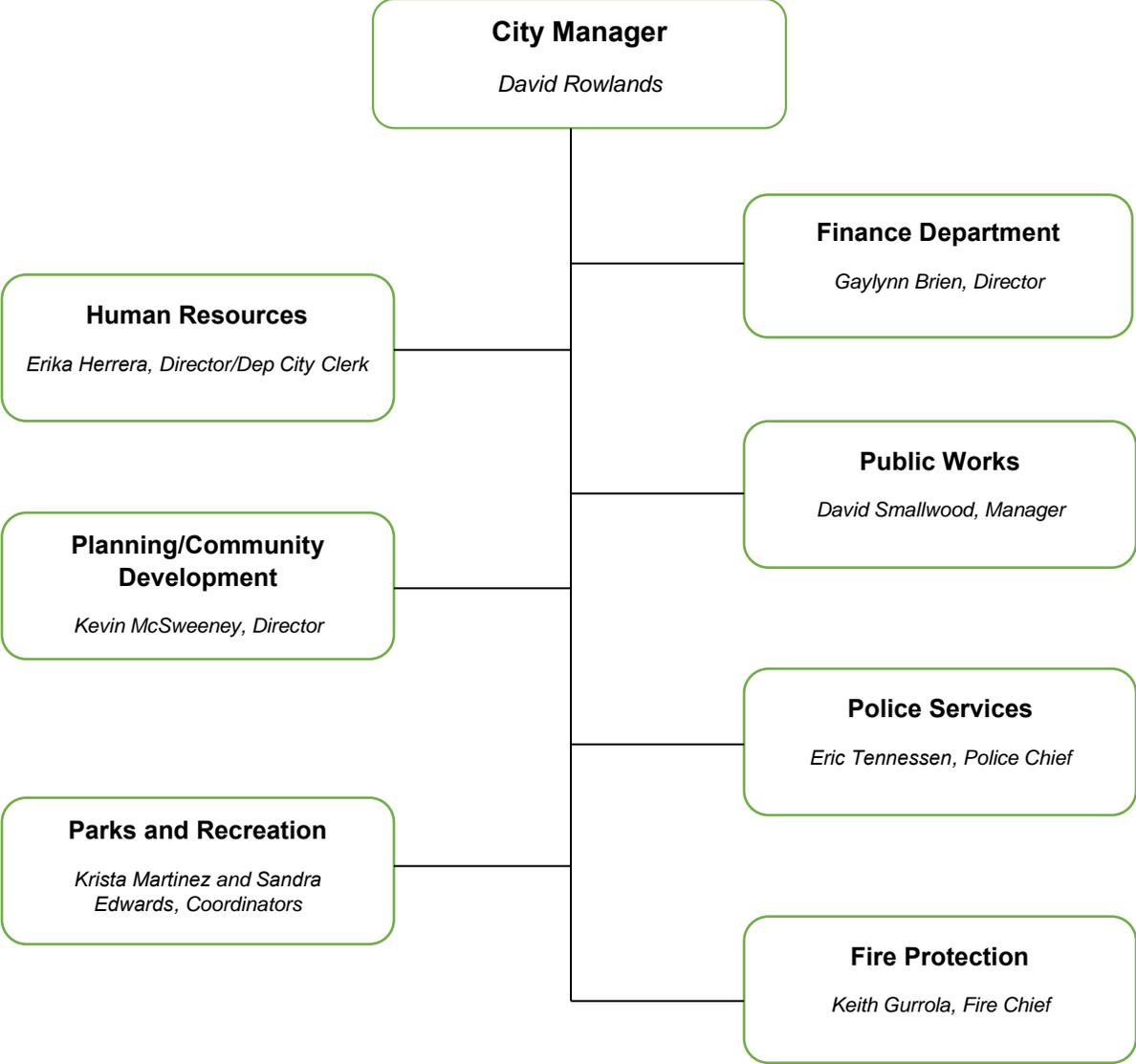
The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with green leaves and several ripe oranges. The words "CITY OF FILLMORE" are written in a semi-circle at the top, and "CALIFORNIA" is written in a semi-circle at the bottom, both in a serif font. The seal is rendered in a light purple or lavender color.

IV. Department Information and Expenditure Budgets

**CITY OF FILLMORE
ORGANIZATION CHART**



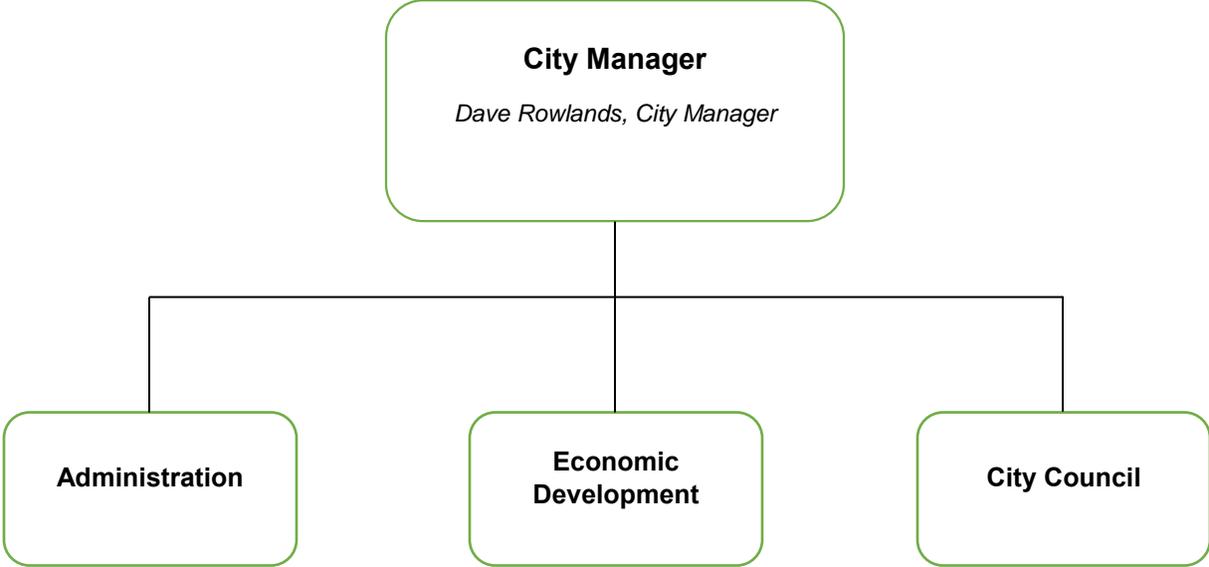
CITY DEPARTMENTS ORGANIZATION CHART





City Manager

CITY MANAGER ORGANIZATION CHART



- Oversee City Departments Performance
- Support the Achievement of City Council Goals

- Foster development of new businesses relocating to the City of Fillmore
- Support and Create Programs that Allow for the Retention and Expansion of Existing Businesses

- Support the Goals of the City Council

Full Time Equivalent Staff: 1.00

BUDGET SUMMARY EXPENDITURE REPORT

City Manager

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
City Manager					
General Fund					
City Council	19,968	27,362	29,935	22,380	23,600
City Administration	224,464	309,333	208,093	209,665	237,848
Economic Development	57,865	73,869	72,450	91,954	99,996
Total General Fund	302,297	410,564	310,478	323,999	361,444
<hr style="border-top: 1px dashed black;"/>					
Total City Manager	302,297	410,564	310,478	323,999	361,444



Goals, Objectives Performance Measures

City Manager

General Fund

City Council

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

Mission:

To provide leadership in the administration of City Council policies, programs, services, and Citywide goals and objectives, and to maintain the quality of life for our residents and businesses, while sustaining the prosperity of the City.

Major Goals:

- 1 Improve the City's fiscal health; improve public safety; expand economic development activities; further engage citizens in the City's activities; improve City infrastructure; and promote City facilities, services, and events.
-

Major Accomplishments:

- > Worked with the Arts Commission and identified three events for the year that include Concert at the Town Theatre, Plein-Air Festival, and Art and Photography Exhibit.
 - > Researched the Energy Aggregation LACCE Joint Powers Authority program and conducted a presentation and discussion.
-

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Facilitate City Council meetings held the second and fourth Tuesday of each month.	Number of City Council meetings held	22	22	22	21	21

Goals, Objectives Performance Measures

City Manager

General Fund

Administration

The Office of the City Manager provides staff support to the City Council, customer service to the general public, manages intergovernmental activities with local, state, and federal agencies, and manages the day-to-day operations of the City and City staff to implement the City Council's policies and goals.

Mission:

To provide administrative direction and oversight to all City departments in accordance with City Council policies.

Major Goals:

- 1 Manage day-to-day operations of the City, including policy implementation and oversight of City departments.
 - 2 Work with the City Council to update the goals and objectives on an annual basis.
-

Major Accomplishments:

- > Conducted interviews and hired new police chief.
 - > Relay for Life event in honor of the 1st responders and people that made a difference during the Thomas Fire.
 - > Provided information and responded to questions pertaining to the Grand Jury Annual Report.
-

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Provide leadership and direction to managers and staff on implementing new services and/or programs to the community.	Number of community events and/or programs added	3	4	2	4	2

Added events and programs include: 1) Created a new Active Adult Center, 2) Day trips to Solvang and Chumash, 3) Bingo night, 4) Bazaars, 5) Special dinner nights, 6) Implemented a new Arts Commission, 7) Developed a Public Arts Program and expanded upon it, 8) Hired a new operator for the Equestrian Center

Goals, Objectives Performance Measures

City Manager

General Fund

Economic Development

The Economic Development Department is responsible for promoting business opportunities to enhance the quality of life and economic vitality in the community. The Department works to streamline the process to encourage new businesses to relocate to the City, and oversees commercial recruitment through an economic development consultant - The Retail Coach. Additionally, the Department works to raise the City's expectations and create an entrepreneurial spirit in the community.

Mission:

To assist in providing City outreach services to businesses in the community and provide liaison/support to City's Business that will ensure the continuation of a balanced and sustainable local economy.

Major Goals:

- 1 Promote a healthy business community and a strong employment base.
 - 2 Attract new retail and industrial businesses to the City. Build out the 1.3M SF Business Park with the goal to reach 200,000 square feet of occupied space by end of FY 2026.
 - 3 Raise the City's expectations for high quality development.
-

Major Accomplishments:

- > Conducted a first time Porchfest. Several residents attended and was considered a success.
 - > Participated in the Fillmore Library Expansion Project Committee meeting.
 - > Applied for a \$900,000 grant to provide additional funding to complete the Two Rivers Park project.
 - > Implemented an extension of the pool season from September to November for limited programs.
 - > Conducted an RFP process and selected a new Concessionaire for the Fillmore Equestrian Center.
 - > Updated new agreement with the Fillmore Roping Club to ensure compliance with City rules and processes.
-

Performance Measures

Agency Goal: A Support Economic Development and Business Growth

Goals, Objectives Performance Measures

City Manager

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Attract new businesses to the Business Park. Goal is to achieve 200,000 SF by Year 2026.	Number of square feet occupied in the Business Park.	0 sf	7.5% of Goal achieved to date - 15,000 SF	7.5% of Goal achieved to date - No new SF added	46.5% of Goal achieved to date - 82,000 SF for a total of 97,000 SF	Maintain 46.5% of Goal - No new SF planned in new FY

The Business Park is a 90 acre designated area that can allow up to 1.3M SF of buildable business/office space. Goal is to achieve full occupancy by Year 2075. Businesses added include: 1) The Stop Project, 2) County Fire Station, and 3) Rotorcraft. Total occupied space to date is 97,000 SF.

Agency Goal: A Support Economic Development and Business Growth

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Encourage movie producers to create movies and conduct filming activities in the City.	Number of film permits issued with the goal of issuing 40 per fiscal year	30	30	35	32	35

Film scenes produced include Goliath, Drunk History, Call of the Wild, ABC-Rag Tag, and Perfect Harmony.



BUDGET LINE ITEM EXPENDITURE REPORT

City Manager

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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City Manager

General Fund

City Council

Salaries & Benefits

101-4101-0011-112	Part Time Salaries	7,650	10,800	16,000	9,647	10,800
101-4101-0013-122	FICA - Social Security	585	826	1,607	738	850
101-4101-0013-123	Wkrs Comp/Unempl Ins	338	453	828	453	450
101-4101-0014-126	Cafeteria Plan	0	0	0	0	0
101-4101-0014-131	Allowances	0	0	0	0	0
Total	Salaries & Benefits	8,573	12,079	18,435	10,838	12,100

Materials and Supplies

101-4101-0031-304	Meetings & Travel	5,235	12,079	10,000	10,000	8,000
101-4101-0031-400	Miscellaneous	6,160	3,204	1,500	1,500	1,500
101-4101-0131-318	Meetings & Travel - Edmonds	0	0	0	42	2,000
Total	Materials and Supplies	11,394	15,284	11,500	11,542	11,500

City Administration

Salaries & Benefits

101-4207-0011-111	Full Time Salaries	89,137	98,700	85,291	97,851	100,450
101-4207-0011-113	Overtime Pay	128	11	0	0	0
101-4207-0012-118	Retirement	31,511	9,400	10,149	12,645	13,861
101-4207-0013-122	FICA - Social Security	5,590	6,391	6,277	5,443	6,658
101-4207-0013-123	Wkrs Comp/Unempl Ins	7,573	5,490	6,867	5,468	5,494
101-4207-0014-126	Cafeteria Plan	8,979	9,385	10,729	11,250	11,320
101-4207-0014-127	Medical Insurance	972	1,133	1,304	1,023	1,080
101-4207-0014-128	Dental Insurance	321	428	310	420	377
101-4207-0014-129	Vision Insurance	45	39	42	57	58
101-4207-0014-130	Life Insurance/ltd	684	888	553	613	636
101-4207-0014-131	Allowances	0	0	0	0	0
101-4207-0014-132	Deferred Comp	425	1,972	2,160	1,638	1,660

BUDGET LINE ITEM EXPENDITURE REPORT

City Manager

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4207-0014-133	Mileage Reimbursement	903	896	910	831	829
Total	Salaries & Benefits	146,266	134,734	124,593	137,240	142,423
Materials and Supplies						
101-4207-0031-303	Dues & Subscriptions	18,389	19,316	20,000	20,000	15,000
101-4207-0031-304	Meetings & Travel	13,737	18,640	10,000	10,000	15,000
101-4207-0031-306	Printing/Advertising	58	288	0	0	0
101-4207-0031-307	Office Supplies	332	951	350	350	2,350
101-4207-0031-360	Recruitment	27,127	108,695	1,950	1,875	1,875
101-4207-0031-400	Miscellaneous	0	164	0	0	0
Total	Materials and Supplies	59,644	148,052	32,300	32,225	34,225
Services						
101-4207-0021-245	Contract Services	4,246	10,475	35,000	25,000	30,000
101-4207-0021-273	Library/Other Support	7,000	9,000	9,000	9,000	25,000
101-4207-0021-279	Copier Lease	7,308	7,072	7,200	6,200	6,200
Total	Services	18,554	26,547	51,200	40,200	61,200
Economic Development						
Salaries & Benefits						
101-4533-0011-112	Part Time Salaries	250	0	0	616	0
101-4533-0013-122	FICA - Social Security	19	0	0	47	1
101-4533-0013-123	Wkrs Comp/Unempl Ins	-37	69	0	74	50
Total	Salaries & Benefits	233	69	0	737	51
Materials and Supplies						
101-4533-0031-306	Printing/Advertising	0	48	0	0	0
101-4533-0031-308	Vehicle/Equipment Maintenance	440	438	500	500	500
101-4533-0031-309	Supplies & Materials	4,205	2,613	500	500	2,500
101-4533-0031-318	Training Expense	5,000	10,000	5,000	5,000	5,000
101-4533-0031-390	Furniture & Equipment	0	0	0	5,272	5,000
101-4533-0031-400	Miscellaneous	9,244	5,200	11,450	11,445	11,445
101-4533-0031-420	Fireworks Show	17,000	16,500	20,000	17,500	17,500

BUDGET LINE ITEM EXPENDITURE REPORT

City Manager

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4533-0031-425	Film Commission	600	0	3,000	3,000	3,000
101-4533-0031-455	SP Railroad Lease	0	7,360	0	12,000	12,000
Total	Materials and Supplies	36,490	42,159	40,450	55,217	56,945
Services						
101-4533-0021-245	Contract Services	21,143	31,641	30,000	35,000	30,000
101-4533-0021-247	Special Events	0	0	2,000	1,000	2,000
101-4533-0021-277	Census Survey	0	0	0	0	11,000
Total	Services	21,143	31,641	32,000	36,000	43,000
Total General Fund		302,297	410,564	310,478	323,999	361,444
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Total City Manager		302,297	410,564	310,478	323,999	361,444





City Attorney

CITY ATTORNEY ORGANIZATION CHART

City Attorney

Tiffany Israel, City Attorney

- Acts as legal advisor to the City Council and the City's Boards and Commissions
- Drafts written contracts for the City
- Administers the Municipal Code
- Advises various City Departments on new State and Federal Laws, court cases and other legal matters
- Represents the City in legal Matters

Additionally:

- Obtains legal information on Ordinances
- Enforces residential and commercial property compliance
- Enforces City's General Plan and development regulations
- Attends meetings of the City Council

Contracted Position

BUDGET SUMMARY EXPENDITURE REPORT

City Attorney

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
City Attorney					
General Fund					
City Attorney	342,679	334,836	290,000	300,000	290,000
Total General Fund	342,679	334,836	290,000	300,000	290,000
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Total City Attorney	342,679	334,836	290,000	300,000	290,000



Goals, Objectives Performance Measures

City Attorney

General Fund

City Attorney

Fillmore contracts for City Attorney services. The City Attorney is responsible for advising the City Council on all legal issues affecting the City, drafts Ordinances and Resolutions, defends the City from legal challenges and lawsuits, manages special litigation matters, and keeps the City Council and City Manager apprised of emerging legal legislation. The City Attorney also provides legal advice to the Planning Commission and City staff as needed.

Mission:

To support City Council's policies by providing sound, timely, and cost-effective legal analysis, advice, and representation to City Council, Commissions, Boards and staff. Zealously defend and pursue litigation filed against, or by, the City.

Major Goals:

- 1 Operate an ethical, efficient, and effective office by maintaining a well-trained and experienced staff.
 - 2 Be an integral member of the City team to avoid or resolve legal issues at the earliest time possible.
-

Major Accomplishments:

- > Negotiated and drafted a new oil pipeline franchise with a fee payable to the City more than twice the prior fee and adding annual cost increases.
 - > Reviewed, drafted, and provided input on all contracts presented to the City Council.
 - > Worked with staff to draft 15 ordinances to update city zoning codes to facilitate development, update codes to ensure compliance with new laws, and create a more business friendly city.
 - > Assisted staff on the entitlements and zoning amendments needed to accommodate numerous planning projects.
 - > Updated Medical Cannabis Ordinance to allow delivery in Fillmore.
 - > Added an Ordinance and update to the Municipal code to regulate the smoking of tobacco and cannabis.
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Goals, Objectives Performance Measures

City Attorney

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Assist City staff in keeping abreast with changing laws and obligations in performance of their duties.	Number of new laws and requirements provided to staff	5	5	5	4	4

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Review staff reports, ordinances, resolutions and planning documents.	Number of staff reports reviewed and commented to ensure legal accuracy.	98	120	148	150	150

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Oversee and ensure the accuracy, usability and an up-to-date City Municipal Code	Number of ordinances reviewed and processed to update and ensure the accuracy of the municipal code	5	8	8	12	10

BUDGET LINE ITEM EXPENDITURE REPORT

City Attorney

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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City Attorney

General Fund

City Attorney

Materials and Supplies

101-4102-0031-400 Miscellaneous	0	65	0	0	0
Total Materials and Supplies	0	65	0	0	0

Services

101-4102-0021-202 Legal Services	291,529	298,705	250,000	260,000	250,000
101-4102-0021-203 Special Litigation	51,149	36,066	40,000	40,000	40,000
Total Services	342,679	334,771	290,000	300,000	290,000

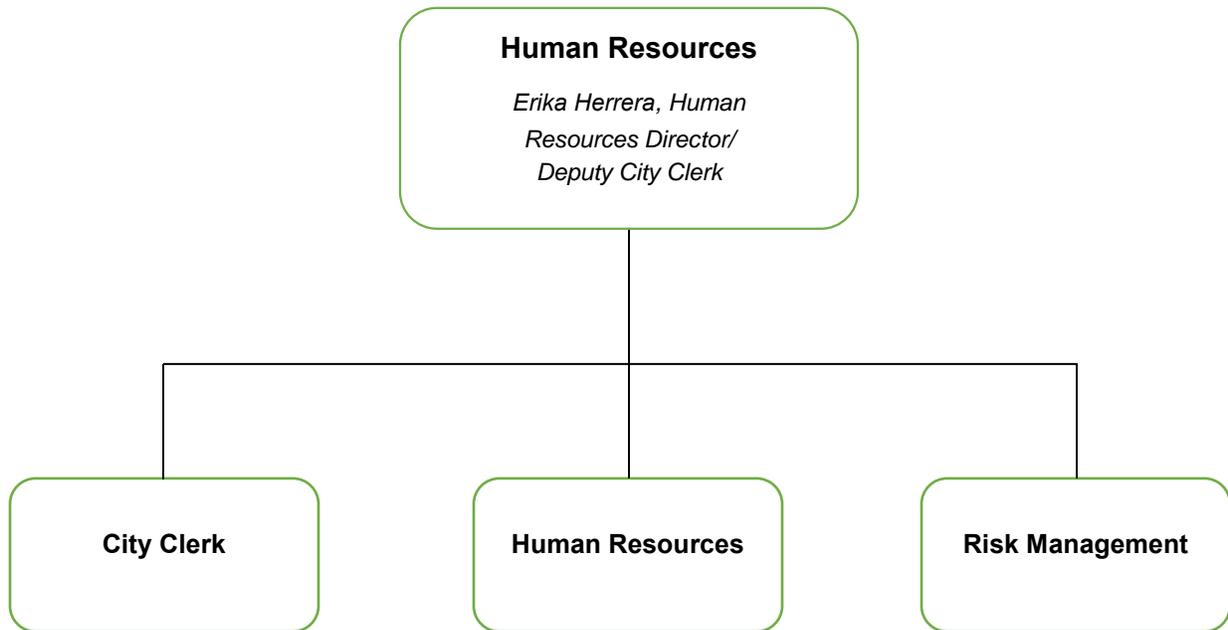
Total General Fund	342,679	334,836	290,000	300,000	290,000
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Total City Attorney	342,679	334,836	290,000	300,000	290,000
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Human Resources

HUMAN RESOURCES ORGANIZATION CHART



- City Clerk Functions
- Administrative Support for City Manager
- Support for Committees and Commissions
- Contract Management
- City Website

- Manage Benefits for City Employees
- Hire Staff
- Employee Performance Reporting
- Payroll Processing

- Risk Management and Insurance Needs

Full Time Equivalent Staff: 1.906

BUDGET SUMMARY EXPENDITURE REPORT

Human Resources/Deputy City Clerk

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
<u>Human Resources/Deputy City Clerk</u>					
General Fund					
City Clerk	86,757	68,770	85,883	82,613	78,251
Risk Management	136,022	113,134	114,495	73,867	92,059
Human Resources	44,920	66,526	51,619	36,423	47,714
Total General Fund	267,700	248,429	251,997	192,903	218,024
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Total Human Resources/Deputy City Clerk	267,700	248,429	251,997	192,903	218,024



Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

General Fund

City Clerk

The Office of the City Clerk is responsible for the production and distribution of the City Council agenda and subsequent meeting minutes, maintenance of the City's Resolution and Ordinances files, oversight of the Records Management activities, and review and response to Public Records Act Requests. The Office is also responsible for the publication of legally required public hearing notices and other items.

Mission:

To provide exceptional service by maintaining and preserving the City's official records and legislative history, administering fair and impartial municipal election services in accordance with Federal, State, and local laws, performing statutory and administrative duties in support of the City Council goals and objectives.

Major Goals:

- 1 Compile and publish City Council agendas, minutes, and documentation in an efficient manner, within legally prescribed timelines, and in a variety of forms (paper and web-based) allowing access by various stakeholders.
 - 2 Administer local elections and election law mandates in an impartial manner, meeting Federal/State/local statutes/policies, including responsibilities for Fair Political Practices Commission (FPPC) filings (Campaign Disclosures, Conflict of Interest).
 - 3 Coordinate the Citywide Boards/Commission Committees including recruitment responsibilities.
-

Major Accomplishments:

- > Prepared and distributed 22 City Council Agendas and prepared minutes for all 22 meetings.
 - > Fulfilled 36 Public Records Requests.
 - > Reviewed and updated as appropriate the City's Conflict of Interest Code.
 - > Updated and gained approval on the deadline to accept arguments on City ballot measures.
 - > Added new candidate to the Southern California Association of Governments (SCAG) Regional Council District.
 - > Conducted the process to select a new mayor and mayor pro-tem.
 - > Coordinated with Ventura County Elections Department for Citywide election of two councilmember seats and one measure to consider and declare the results.
 - > Worked with Muni-code to place all City Zoning Ordinances online.
-
-

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Provide support to Boards and Commissions when scheduled.	Number of Commission and/or Board meetings supported	18	22	20	21	22

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Process official records of the City.	Number of official records processed, including meeting minutes, resolutions and ordinances	250	260	250	272	275

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Fill 100% of the 20 Commission seats with 5 assigned to each of four Commissions: Film, Planning, Parks/Recreation, and Active Adult.	Number of Commission appointments filled within 30 days of a vacancy	13 Filled and 2 Vacant (15 Seats Total)	15 Filled and 5 Vacant Seats (Added Active Adult Comm)	15 Filled and 5 Vacant Seats	18 Filled and 2 Vacant Seats	20 Filled and 0 Vacant Seats

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

General Fund

Risk Management

Risk Management Division functions include administering an employee safety program in compliance with Federal and State requirements, coordinating liability and property claims, purchasing property/casualty insurance, and recommending loss control strategies. Risk Management staff, along with the City Attorney, coordinate with the California Joint Powers Insurance Authority, which provides various types of insurance coverage to the City.

Mission:

To effectively maintain the City's commitment to employee safety by providing Citywide management of the Employee Safety and Workers' Compensation Programs. To assess and reduce risk to the organization through appropriate and prudent risk financing and risk control techniques. To effectively administer the City's liability claims program.

Major Goals:

- 1 Fiscally manage cost of insurance premiums while maintaining sufficient insurance coverage to protect City assets.
 - 2 Effectively manage Workers' Compensation and liability claims and oversee activities of the City's Third-Party Administrator.
-

Major Accomplishments:

- > Attended the CJPIA Annual Risk Management Conference.
 - > Attended the California Joint Powers Insurance Authority (CJPIA) Annual Board meeting.
 - > Attended the California Public Employers Labor Relations Association Annual Conference.
 - > Coordinated a class for all staff to attend titled "Dealing Successfully with Customers".
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Fiscally manage premium cost for property and liability insurance.	Premium cost per capita (population)	\$21.25	\$24.46	\$30.83	\$29.15	\$30.00

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Offer training to staff that will minimize risk to the City.	Offer 1 class per year	1	1	1	1	1

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Minimize the number of liability claims.	Number of claims processed	4	4	5	5	5

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

General Fund

Human Resources

The Human Resources Division is responsible for providing and coordinating personnel for all City departments. Human Resources functions include recruitment, testing, employee selection, employee records, employment policies, new employee orientation, employee exit interviews, compensation plan administration, labor relations support, employer/employee relations, and employee benefit plans such as medical, dental, vision, and long-term disability.

Mission:

To maintain an effective human resources program for City of Fillmore employees, and to attract, retain and motivate a highly- qualified workforce through training, development and meaningful work.

Major Goals:

- 1 To recruit, select, and maintain a qualified and stable workforce, and to encourage career development and skill enhancements to develop future leaders.
-

Major Accomplishments:

- > Recruited and assisted Council to fill Commission members for new Art Commission, and vacancies on the Active Adult Commission and Parks and Recreation Commission.
 - > Recruited and hired two Parks and Recreation Coordinators, 17 Firefighters/EMT/Paramedics, and 8 new seasonal pool employees.
 - > Revised as appropriate and published the Publicly Available Pay Schedule for All City Employees.
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Fill 100% of vacant positions in a timely fashion and maintain 0% not filled.	Number of position vacancies filled and number not filled	3 Filled and 0 Not Filled	4 Filled and 0 Not Filled	4 Filled and 1 Not Filled	2 Filled and 1 Not Filled	2 Filled and 0 Not Filled

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Goals, Objectives Performance Measures

Human Resources/Deputy City Clerk

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Complete negotiations for Teamster Union contract.	Successfully negotiate new contracts once a contract expires	Yes (2 year contract)	NA	Yes (1 year extension)	NA	Yes (3 year contract)



BUDGET LINE ITEM EXPENDITURE REPORT

Human Resources/Deputy City Clerk

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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Human Resources/Deputy City Clerk

General Fund

City Clerk

Salaries & Benefits

101-4103-0011-111 Full Time Salaries	35,167	37,061	39,381	39,823	40,881
101-4103-0011-112 Part Time Salaries	300	600	0	411	500
101-4103-0011-113 Overtime Pay	513	43	0	0	0
101-4103-0012-118 Retirement	7,013	8,491	9,173	9,291	10,318
101-4103-0013-122 FICA - Social Security	3,075	3,277	3,078	3,387	3,132
101-4103-0013-123 Wkrs Comp/Unempl Ins	3,602	2,367	3,506	2,378	2,342
101-4103-0014-126 Cafeteria Plan	7,661	8,021	9,441	8,232	8,737
101-4103-0014-127 Medical Insurance	855	940	1,538	990	1,263
101-4103-0014-128 Dental Insurance	390	513	396	406	396
101-4103-0014-129 Vision Insurance	54	46	54	55	54
101-4103-0014-130 Life Insurance/ltd	225	273	193	208	204
101-4103-0014-131 Allowances	0	0	0	0	0
101-4103-0014-133 Mileage Reimbursement	324	324	324	333	324
Total Salaries & Benefits	59,178	61,956	67,083	65,513	68,151

Materials and Supplies

101-4103-0031-303 Dues & Subscriptions	361	348	500	500	500
101-4103-0031-304 Meetings & Travel	0	871	500	500	500
101-4103-0031-306 Printing/Advertising	11,655	2,464	5,000	3,500	2,500
101-4103-0031-307 Office Supplies	0	138	150	150	150
Total Materials and Supplies	12,016	3,822	6,150	4,650	3,650

Services

101-4103-0021-204 Municipal Elections	14,020	0	10,000	10,000	0
101-4103-0021-205 Muni Code Update	1,544	2,992	2,650	2,450	6,450
Total Services	15,563	2,992	12,650	12,450	6,450

BUDGET LINE ITEM EXPENDITURE REPORT

Human Resources/Deputy City Clerk

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Risk Management						
Salaries & Benefits						
101-4210-0011-111	Full Time Salaries	10,557	6,181	7,475	6,393	6,637
101-4210-0011-113	Overtime Pay	192	5	0	0	0
101-4210-0012-118	Retirement	1,904	1,986	2,119	2,154	2,401
101-4210-0013-122	FICA - Social Security	926	549	559	547	570
101-4210-0013-123	Wkrs Comp/Unempl Ins	1,131	553	571	553	558
101-4210-0014-126	Cafeteria Plan	2,554	1,448	1,734	1,372	1,416
101-4210-0014-127	Medical Insurance	265	169	362	165	284
101-4210-0014-128	Dental Insurance	130	121	66	68	66
101-4210-0014-129	Vision Insurance	18	7	9	9	9
101-4210-0014-130	Life Insurance/ltd	73	63	34	37	36
101-4210-0014-133	Mileage Reimbursement	81	81	81	83	81
Total	Salaries & Benefits	17,832	11,164	13,010	11,382	12,059
Materials and Supplies						
101-4210-0031-304	Meetings & Travel	579	0	1,000	1,000	1,000
101-4210-0031-309	Supplies & Materials	0	608	100	100	100
101-4210-0031-313	Claims Paid	2,354	0	500	500	500
101-4210-0031-321	Fireworks Enforcement	0	0	0	0	0
101-4210-0031-400	Miscellaneous	2,934	4,419	1,500	2,500	2,500
Total	Materials and Supplies	5,866	5,027	3,100	4,100	4,100
Services						
101-4210-0021-212	Liab & Prop Insurance/Bonds	112,324	96,943	98,385	58,385	75,900
Total	Services	112,324	96,943	98,385	58,385	75,900
Human Resources						
Salaries & Benefits						
101-4211-0011-111	Full Time Salaries	23,618	23,562	27,630	16,458	25,250
101-4211-0012-118	Retirement	8,713	33,985	11,675	10,876	12,287
101-4211-0013-122	FICA - Social Security	1,998	2,035	2,090	1,386	1,633

BUDGET LINE ITEM EXPENDITURE REPORT

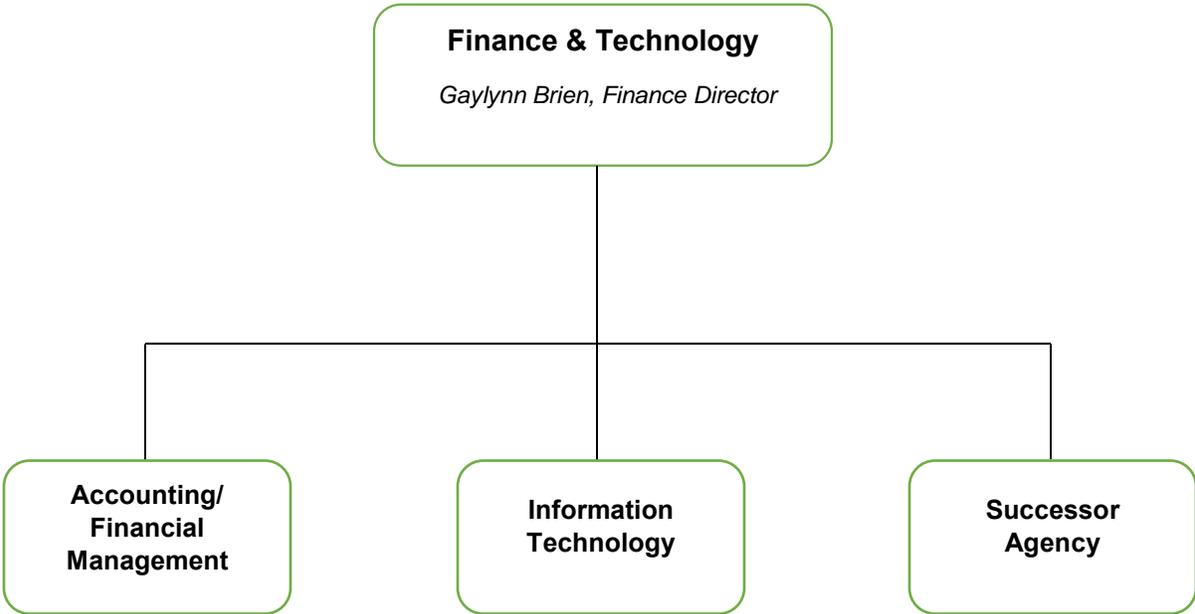
Human Resources/Deputy City Clerk

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4211-0013-123	Wkrs Comp/Unempl Ins	2,383	1,466	2,057	1,405	1,455
101-4211-0014-126	Cafeteria Plan	3,830	4,010	4,150	2,744	2,741
101-4211-0014-127	Medical Insurance	411	432	540	330	459
101-4211-0014-128	Dental Insurance	195	257	198	135	198
101-4211-0014-129	Vision Insurance	27	23	27	18	27
101-4211-0014-130	Life Insurance/ltd	135	165	116	87	129
101-4211-0014-131	Allowances	0	0	0	0	0
101-4211-0014-133	Mileage Reimbursement	486	486	486	333	486
Total	Salaries & Benefits	41,798	66,421	48,969	33,773	44,664
Materials and Supplies						
101-4211-0031-304	Meetings & Travel	0	0	1,000	1,000	1,200
101-4211-0031-307	Office Supplies	549	104	150	150	150
101-4211-0031-360	Recruitment	2,574	0	1,000	1,000	1,000
101-4211-0031-365	Staff Training	0	0	500	500	700
Total	Materials and Supplies	3,123	104	2,650	2,650	3,050
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Total	General Fund	267,700	248,429	251,997	192,903	218,024
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Total	Human Resources/Deputy City Clerk	267,700	248,429	251,997	192,903	218,024



Finance Department

**FINANCE DEPARTMENT
ORGANIZATION CHART**



- General Ledger
- Budget & Financial Reporting/Analysis
- Audit Oversight
- Banking & Treasury Services
- Revenue Services
- Debt Management
- Customer Service
- Payment Posting
- Accounts Payable/Receivable
- Utility Management and Billing

- Network and Systems Administration
- Help Desk
- Application Support
- Cable TV/Public Education

- Budget & Financial Analysis
- Debt Management

Full Time Equivalent Staff: 5.788

BUDGET SUMMARY EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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Finance & Central Support

General Fund

Finance/Central Support	276,419	201,120	253,237	185,369	201,861
Information Technology	108,551	126,893	108,000	124,000	136,000
Non-Departmental	0	0	0	0	0
Cable TV/Promotion	2,843	1,525	12,443	8,367	10,583
Transfers	248,622	366,106	290,000	290,000	280,000
Total General Fund	636,434	695,644	663,680	607,737	628,443

Solid Waste

Solid Waste Management	0	0	12,042	12,042	13,246
Transfers	11,468	12,041	0	0	0
Total Solid Waste	11,468	12,041	12,042	12,042	13,246

Bike Path - TDA Art 3

Bike Path Maintenance	0	0	680	0	680
Transfers	616	647	0	680	0
Total Bike Path - TDA Art 3	616	647	680	680	680

Public Education in Government

Cable TV/Promotion	3,599	5,915	15,000	15,000	15,535
Transfers	0	0	0	0	0
Total Public Education in Government	3,599	5,915	15,000	15,000	15,535

Streets - Gasoline Tax

BUDGET SUMMARY EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Streets Maintenance		0	0	77,732	77,732
Transfers	67,732	77,732	0	0	0
Total Streets - Gasoline Tax	67,732	77,732	77,732	77,732	77,732

Sewer Operating

Information Technology	13,922	13,753	12,600	12,600	12,600
Sewer Administration	0	0	299,950	299,950	343,459
2007 Water Recycling Bonds	3,061,778	1,488,325	1,502,500	1,502,500	1,505,850
2017 Bond Refunding	8,468	1,436,698	1,542,000	1,542,000	1,542,000
Transfers	484,026	816,792	603,112	603,112	657,470
Total Sewer Operating	3,568,194	3,755,568	3,960,162	3,960,162	4,061,379

Water Operating

Information Technology	13,922	13,753	12,000	12,000	12,000
Water Administration	0	0	278,367	278,697	320,040
2010 Bond Refunding	586,481	587,486	573,118	573,118	573,668
Transfers	471,226	418,837	24,182	24,182	214,077
Total Water Operating	1,071,629	1,020,076	887,667	887,997	1,119,785

Veterans Memorial District

Veterans Memorial	47,814	39,218	45,900	41,080	41,200
Total Veterans Memorial District	47,814	39,218	45,900	41,080	41,200

Lighting & Landscape Assessment Districts

Landscape & Lighting	0	0	58,800	56,648	61,741
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BUDGET SUMMARY EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Transfers	75,863	100,682	21,200	23,352	66,126
Total Lighting & Landscape Assessment Districts	75,863	100,682	80,000	80,000	127,867
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Storm Drain Assessment Districts					
Storm Drain	0	0	23,858	0	25,052
Transfers	185,729	190,012	161,473	185,331	153,317
Total Storm Drain Assessment Districts	185,729	190,012	185,331	185,331	178,369
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Community Facility Districts					
Community Facilities District	203,031	198,707	206,995	206,995	208,560
Community Facilities District	83,191	85,876	98,668	98,668	95,060
Community Facilities District	193,141	192,703	204,085	204,085	208,410
Community Facilities District	827,596	898,034	920,300	920,300	939,200
Community Facilities District	10,652	10,777	203,864	203,864	205,864
Total Community Facility Districts	1,317,611	1,386,097	1,633,912	1,633,912	1,657,094
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Impact Fees					
Transfers	514,945	411,028	352,536	352,536	372,536
Total Impact Fees	514,945	411,028	352,536	352,536	372,536
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CDBG Grant					
Code Enforcement	275	932	0	0	0
Total CDBG Grant	275	932	0	0	0
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Affordable Housing					

BUDGET SUMMARY EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Housing	24,194	54,405	6,850	4,750	8,165
Transfers	2,000	2,100	0	2,100	0
Total Affordable Housing	26,194	56,505	6,850	6,850	8,165
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Local Transportation - TDA Art 8a					
Transfers	0	73,601	325,000	100,000	325,000
Total Local Transportation - TDA Art 8a	0	73,601	325,000	100,000	325,000
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Capital Leases					
Capital Leases	56,791	57,291	57,295	57,291	57,295
Total Capital Leases	56,791	57,291	57,295	57,291	57,295
<hr style="border-top: 1px dashed black;"/>					
Reserve for Capital Projects - Water					
Transfers	48,292	42,606	150,000	150,000	130,000
Total Reserve for Capital Projects - Water	48,292	42,606	150,000	150,000	130,000
<hr style="border-top: 1px dashed black;"/>					
Successor Agency Operating					
Information Technology	1,300	1,298	1,500	1,500	1,500
Successor Agency	267,279	258,296	251,580	228,580	239,198
County Administration	2,576	2,799	0	2,000	0
2015 Tax Notes	1,453,768	3,400,066	3,653,200	3,653,200	3,654,200
Total Successor Agency Operating	1,724,924	3,662,459	3,906,280	3,885,280	3,894,898
<hr style="border-top: 1px dashed black;"/>					
Total Finance & Central Support	9,358,110	11,588,053	12,360,067	12,053,631	12,709,225

Goals, Objectives Performance Measures

Finance & Central Support

General Fund

Finance/Central Support

The Finance Department is responsible for the development of the annual budget and annual financial report, and for maintaining the financial records of the City. It is also responsible for Water and Sewer Utility Administration, Debt Management, Treasury Services, and provides management services to the Successor Redevelopment Agency. The Department completes the process to levy and collect assessments for properties within the Landscape & Lighting Assessment District and the Storm Drain Assessment District. The Department also oversees the Successor Agency to the former Redevelopment Agency.

Mission:

To provide general administrative direction to the Department and to execute various mandated responsibilities, including protection of the City's assets, distribution of timely and accurate financial and budget information; and provide relevant, reliable, and timely financial services and information, provide assistance to all City programs to ensure financial accountability, and maintain the historical integrity of City accounting documents and financial records; and manage the treasury and debt service programs.

Major Goals:

- 1 Provide timely financial and budget information to City Council and staff, as well as economic trends that may affect the City.
 - 2 Serve as ongoing resource to City departments to ensure accurate and timely processing of accounts payable, accounts receivable, payroll, capital and grant account transactions, as well as excellent customer service.
 - 3 Ensure City's cash and investments are in accordance with the City's Investment Policy, which emphasizes safety, liquidity, and yield.
 - 4 Manage new and existing debt issues in accordance with the City's Debt Policy and carry out these responsibilities accurately and timely.
-

Major Accomplishments:

- > Achieved the annual Certificate of Excellence in Financial Reporting from the Government Finance Officers Association for the preparation of the Comprehensive Annual Financial Report (CAFR) for FY 2016-17. The FY 2017-18 CAFR has been submitted and the outcome is pending.
 - > Achieved the Certificate of Excellence in Budget Reporting from the Government Finance Officers Association for Fiscal Year 2018-19.
 - > Achieved the Certificate of Excellence in Budget Reporting from the California Society of Municipal Finance Officers Association for Fiscal Year 2018-19.
-

Goals, Objectives Performance Measures

Finance & Central Support

- > Worked with various auditors throughout the year that include: 1) RAMS, the City's external auditors, came to conduct the annual financial audit and will now assist staff in the preparation of the CAFR. 2) The State Controller's Office, who came to complete the annual Street Report and audit of the Street funds, including the RMRA funds. 3) The Transportation Development Act auditor's, who came to conduct the annual audit of the City's Transportation and Transit funds.
- > Initiated and gained approval to transfer the Seneca Pipeline franchise agreement to Aera Energy LLC.
- > Completed agreement with Telcom Pacific for use of City property.
- > Presented and gained approval to Increase the water fees by 5%.
- > Worked with Willdan Financial Services and Staff to update the Development Impact Fees.
- > Staff mailed out over 47,000 utility bills plus over 9,000 late notices. Further, more than 3,000 electronic bills were emailed. Over 18,000 customers paid online; and 70 new accounts were added to the customer base.
- > Staff mailed out 1,663 business license renewal notices and 323 late notices. New business licenses increased by 109. Further, staff developed and implemented an improved collection process to ensure all business licenses are properly and timely renewed. Revenues are up just over \$20,000 for FY 2017-18.
- > Updated the Solid Waste Collection rates by conducting a 218 process, public hearing and approval of the new rates.
- > Updated the Investment Policy to ensure new rules and regulations are incorporated into the policy
- > Moody's Rating - the City gained an A1 issuer rating and Moody's stated that a large part of the reason came from: "Past revenue challenges have been addressed, the city's finances have improved significantly in the last four audited fiscal years and the city's available fund balances and cash balances now exceed the medians for the A1 rating category."

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Publish fiscal year CAFR and meet the requirements for GFOA Certificate of Achievement for Excellence in Financial Reporting.	Submit fiscal year CAFR each year to receive award from GFOA	Received Award				

Goals, Objectives Performance Measures

Finance & Central Support

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Publish fiscal year Operating Budget to meet the requirements to achieve the GFOA Certificate of Budget Excellence.	Achieve GFOA and CSMFO Budget awards	Received CSMFO Award	Received GFOA and CSMFO Award	Received GFOA and CSMFO Awards	Received GFOA and CSMFO Awards	Received GFOA and CSMFO Awards

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Bill utility (water and sewer) customers in accordance with monthly schedule with 99% accuracy and ensure timely and accurate collection of payments.	Number of utility bills produced and percentage utility bills paid online	45,216 bills and 34% paid online	45,288 bills and 36% paid online	46,188 bills and 38% paid online	46,588 bills and 19,601 or 42% paid	47,000 bills and 45% pay online

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Properly manage and record traffic citations and collect and/or resolve 90% of the citations.	Number of citations received and recorded and percent collected and/or resolved	100/40%	125/44%	146/60%	415/70%	420/75%

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Issue, renew and collect the appropriate fees for the annual business licenses.	Number of business licenses issued and/or renewed and percent of fees collected	700/80%	780/80%	870/85%	896/95%	900/100%

Goals, Objectives Performance Measures

Finance & Central Support

General Fund

Information Technology

The Information Technology function is responsible for overseeing the City's computer network, computer systems and telecommunications. Information Technology services are provided by an outside consultant. Information Technology also manages the City's cable television and community promotion public access channel. Cable Television and Community Promotion is tasked with televising City Council, other public meetings, and other community information of interest to the public on the City's public information channel cable Channel 10.

Mission:

To provide computer desktop support and appropriate response times, based on urgency, to resolved reported computer problems and/or responding to service requests.

Major Goals:

- 1 Complete an information technology replacement program to upgrade the City network to assure a 99.9% reliability factor.
 - 2 Broadcast all City Council/Successor Agency meetings and a variety of community announcements to keep City residents informed of the City's activities on the City's public access cable television channel.
 - 3 Improve support and response times in resolving reported computer problems and/or responding to service requests.
-

Major Accomplishments:

- > Updated key information technology equipment that was outdated to improve performance and create efficiencies. Included new data backup system, exterior and interior switches, router, and outdated video cameras.
 - > Installed new infrastructure so that Wi-Fi can be provided at numerous City facilities including City Hall, Fire Station, Police Station, and the Active Adult Center.
 - > Successfully implemented a new server infrastructure necessary to maintain client security. Upgrade the network infrastructure including switches and battery backups at several critical City facility locations.
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Goals, Objectives Performance Measures

Finance & Central Support

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Minimize staff downtime by responding to urgent service calls and resolving within 120 minutes.	Number of urgent calls and average response time	Not Available	467 total and 267 urgent/90 minutes	500 total and 250 urgent/85 minutes	510 total and 260 urgent/<30 minutes	500 total and 250 urgent/<30 minutes



Goals, Objectives Performance Measures

Finance & Central Support

Special Revenue Fund

Cable TV/Promotion

The Cable Communications Act of 1984 (Section 622) allows cities to charge a franchise fee from cable TV companies that serve the community. These franchise fees, which are based on a percentage of cable operators' gross revenues are called PEG or Public Education Government, funds.

PEG funds are designated only for capital expenditures that finance day-to-day operations of public-access channels. These funds can also be used to pay for various types of purchases that have a shelf life beyond the fiscal year.

Mission:

To operate, for the benefit of the residents of Fillmore, as a source of information on the operations of local government in an accurate and non-editorial manner utilizing the latest technologies and resources. To provide residents with quality cable television service through enforcement of cable television franchise obligations.

Major Goals:

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

Major Accomplishments:

- > Broadcasted 23 City Council/Successor Agency meetings on the City's public access cable television channel.
 - > Broadcasted a variety of community announcements to keep City residents informed of the City's activities.
 - > Installed and/or replaced upgraded camera and televised equipment including new televisions, computers and sound equipment.
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Goals, Objectives Performance Measures

Finance & Central Support

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Install new and/or maintain existing video cameras and other equipment to broadcast meetings.	Number of meetings broadcast for the community to view - using the cable network system - Channel 10	20	30	40	46	50



BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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Finance & Central Support

General Fund

Finance/Central Support

Salaries & Benefits

101-4208-0011-111	Full Time Salaries	83,973	68,241	73,324	45,458	46,632
101-4208-0011-112	Part Time Salaries	53,437	14,351	15,807	10,755	5,760
101-4208-0011-113	Overtime Pay	339	244	0	162	200
101-4208-0011-114	Other Pay	582	470	382	320	470
101-4208-0012-118	Retirement	13,777	13,640	12,173	11,146	11,837
101-4208-0013-122	FICA - Social Security	7,984	6,303	6,423	4,092	3,712
101-4208-0013-123	Wkrs Comp/Unempl Ins	12,716	6,030	7,827	5,843	5,522
101-4208-0014-126	Cafeteria Plan	17,736	15,114	17,476	9,501	10,863
101-4208-0014-127	Medical Insurance	5,638	4,152	4,316	3,319	3,466
101-4208-0014-128	Dental Insurance	892	1,078	574	469	487
101-4208-0014-129	Vision Insurance	124	89	78	64	69
101-4208-0014-130	Life Insurance/ltd	574	536	296	263	264
101-4208-0014-131	Allowances	0	0	0	0	0
101-4208-0014-133	Mileage Reimbursement	373	302	261	179	180
Total	Salaries & Benefits	198,146	130,550	138,937	91,569	89,461

Materials and Supplies

101-4208-0031-303	Dues & Subscriptions	1,480	1,295	1,500	1,500	1,500
101-4208-0031-304	Meetings & Travel	2,471	3,165	5,000	4,000	6,000
101-4208-0031-306	Printing/Advertising	1,619	2,844	2,000	2,000	2,000
101-4208-0031-307	Office Supplies	13,318	12,733	14,000	12,000	15,000
101-4208-0031-365	Staff Training/Education	1,790	3,784	2,000	2,000	2,000
101-4208-0031-390	Furniture & Equipment	0	2,057	1,000	1,000	1,000
101-4208-0031-400	Miscellaneous	1,784	845	2,100	1,100	2,100
Total	Materials and Supplies	22,462	26,722	27,600	23,600	29,600

Services

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4208-0021-206	Computer Support/Web	0	0	3,000	1,500	1,500
101-4208-0021-211	Audit	42,027	32,428	46,400	41,400	48,000
101-4208-0021-245	Contract Services	6,705	6,329	32,000	22,000	28,000
101-4208-0021-272	County Admin Fee	0	0	0	0	0
101-4208-0021-279	Copier Lease	7,079	5,090	5,300	5,300	5,300
Total Services		55,811	43,847	86,700	70,200	82,800

Information Technology

Materials and Supplies

101-4212-0031-309	Materials & Supplies	0	2,601	0	0	0
Total Materials and Supplies		0	2,601	0	0	0

Services

101-4212-0021-206	Computer Support/Web	15,535	38,486	30,000	38,000	40,000
101-4212-0021-269	Computer Maintenance	1,536	2,905	10,000	4,000	10,000
101-4212-0021-281	Software Upgrade-Springbrook	42,299	39,684	24,000	40,000	42,000
101-4212-0021-282	Phone/Email System	15,591	13,355	15,000	13,000	15,000
101-4212-0021-283	PC Replacement Plan	8,220	0	3,200	3,200	3,200
101-4212-0021-284	Internet Service/Upgrade	1,327	9,605	10,800	10,800	10,800
Total Services		84,506	104,034	93,000	109,000	121,000

Capital Outlay

101-4212-0051-501	Capital Outlay	24,045	20,258	15,000	15,000	15,000
Total Capital Outlay		24,045	20,258	15,000	15,000	15,000

Non-Departmental

Salaries & Benefits

101-4215-0011-117	Vacation/Comp Buyback	0	0	0	0	0
Total Salaries & Benefits		0	0	0	0	0

Cable TV/Promotion

Salaries & Benefits

101-4532-0011-112	Part Time Salaries	1,448	1,245	1,193	1,160	1,200
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BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4532-0013-122	FICA - Social Security	111	95	90	89	3
101-4532-0013-123	Wkrs Comp/Unempl Ins	93	70	110	69	30
Total	Salaries & Benefits	1,651	1,410	1,393	1,317	1,233
Materials and Supplies						
101-4532-0031-303	Dues & Subscriptions	0	0	600	600	600
101-4532-0031-309	Supplies & Materials	0	0	2,500	2,500	2,500
101-4532-0031-390	Furniture & Equipment	0	0	2,000	2,000	0
Total	Materials and Supplies	0	0	5,100	5,100	3,100
Services						
101-4532-0021-245	Contract Services	1,191	116	950	950	5,250
101-4532-0021-246	100-Year Celebration	0	0	5,000	1,000	1,000
Total	Services	1,191	116	5,950	1,950	6,250
Transfers						
Transfers Out						
101-8500-0000-203	Transfer Out - Street Fund	0	121,106	60,000	60,000	50,000
101-8500-0000-211	Transfer Out - Bike Path	25,000	25,000	20,000	20,000	15,000
101-8500-0000-304	Transfer Out - Recreation	198,622	195,000	185,000	185,000	185,000
101-8500-4536-702	Transfer Out - NPDES	25,000	25,000	25,000	25,000	30,000
Total	Transfers Out	248,622	366,106	290,000	290,000	280,000
Total	General Fund	636,434	695,644	663,680	607,737	628,443

Solid Waste

Solid Waste Management

Administrative Charges

212-4636-0022-101	General Fund Admin	0	0	12,042	12,042	13,246
Total	Administrative Charges	0	0	12,042	12,042	13,246

Transfers

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Transfers Out						
212-8500-4425-101	Transfer-Out to GF	11,468	12,041	0	0	0
Total	Transfers Out	11,468	12,041	0	0	0
<hr/>						
Total	Solid Waste	11,468	12,041	12,042	12,042	13,246

Bike Path - TDA Art 3

Bike Path Maintenance

Administrative Charges

211-4426-0022-101	General Fund Admin	0	0	680	0	680
Total	Administrative Charges	0	0	680	0	680

Transfers

Transfers Out

211-8500-0000-101	Transfer Out - GF	616	647	0	680	0
Total	Transfers Out	616	647	0	680	0

Total	Bike Path - TDA Art 3	616	647	680	680	680
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Public Education in Government

Cable TV/Promotion

Materials and Supplies

202-4532-0031-390	Furniture & Equipment	3,599	0	0	0	0
Total	Materials and Supplies	3,599	0	0	0	0

Services

202-4532-0021-210	Council Chamber Improvements	0	0	0	0	0
202-4532-0021-245	Contract Services	0	0	15,000	15,000	15,000
202-4532-0051-507	Council Chambers Improvements	0	0	0	0	0
Total	Services	0	0	15,000	15,000	15,000

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Capital Outlay					
202-4532-0051-506 CATV Equipment		0	5,915	0	0
Total Capital Outlay		0	5,915	0	0
Administrative Charges					
202-4421-0022-101 General Fund Admin		0	0	0	535
Total Administrative Charges		0	0	0	535
Transfers					
Transfers Out					
202-8500-4207-101 Transfer Out		0	0	0	0
Total Transfers Out		0	0	0	0
Total Public Education in Government	3,599	5,915	15,000	15,000	15,535

Streets - Gasoline Tax

Streets Maintenance

Administrative Charges

203-4421-0022-101 General Fund Admin		0	0	77,732	77,732	77,732
Total Administrative Charges		0	0	77,732	77,732	77,732

Transfers

Transfers Out

203-8500-0000-467 Transfer to Street Capital (RMRA)		0	0	0	0	0
203-8500-4207-101 Transfer-Out		67,732	77,732	0	0	0
Total Transfers Out		67,732	77,732	0	0	0

Total Streets - Gasoline Tax	67,732	77,732	77,732	77,732	77,732
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Sewer Operating

Information Technology

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Services						
301-4212-0021-206	Computer Support/Web	13,922	13,753	12,600	12,600	12,600
Total	Services	13,922	13,753	12,600	12,600	12,600

Sewer Administration

Administrative Charges

301-4638-0022-101	General Fund Admin	0	0	299,950	299,950	343,459
Total	Administrative Charges	0	0	299,950	299,950	343,459

2007 Water Recycling Bonds

Debt Service

301-7209-0085-861	Principal Pymt-2007 Wrt Recycl	770,000	810,000	840,000	840,000	880,000
301-7209-0085-862	Interest Payment 2007 Recycle Bonds	2,286,953	674,000	659,000	659,000	622,350
301-7209-0085-863	Trustee Charges	2,225	2,225	2,500	2,500	2,500
301-7209-0085-864	Admin Chrgs-2007 Wtr Recycle	2,600	2,100	1,000	1,000	1,000
Total	Debt Service	3,061,778	1,488,325	1,502,500	1,502,500	1,505,850

2017 Bond Refunding

Debt Service

301-7211-0085-862	Interest Payment 2017 Recycle Bonds	0	1,435,798	1,542,000	1,542,000	1,542,000
301-7211-0085-864	Admin Chgs 2017 Wrt Recycl	8,468	900	0	0	0
Total	Debt Service	8,468	1,436,698	1,542,000	1,542,000	1,542,000

Transfers

Transfers Out

301-8500-0000-503	Transfer Out - Sewer Cap Reserve	356,200	550,000	603,112	603,112	632,470
301-8500-0000-702	Transfer-Out - NPDES	0	0	0	0	25,000
301-8500-4207-101	Transfer Out - GF	127,826	262,095	0	0	0
301-8500-7401-805	Transfer-Out	0	4,697	0	0	0
Total	Transfers Out	484,026	816,792	603,112	603,112	657,470

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Sewer Operating	3,568,194	3,755,568	3,960,162	3,960,162	4,061,379
<hr style="border-top: 1px dashed black;"/>					
Water Operating					
<u>Information Technology</u>					
Services					
302-4212-0021-206 Computer Support/Web	13,922	13,753	12,000	12,000	12,000
Total Services	13,922	13,753	12,000	12,000	12,000
<hr/>					
<u>Water Administration</u>					
Administrative Charges					
302-4847-0022-101 General Fund Admin	0	0	278,367	278,697	320,040
Total Administrative Charges	0	0	278,367	278,697	320,040
<hr/>					
<u>2010 Bond Refunding</u>					
Debt Service					
302-7210-0085-861 Principal Payment - Rev 2010	275,000	285,000	290,000	290,000	305,000
302-7210-0085-862 Interest Payment - Rev 2010	293,730	284,734	280,000	280,000	265,550
302-7210-0085-863 Trustee Charges - Rev 2010	2,013	2,013	2,518	2,518	2,518
302-7210-0085-864 Other Admin Charges - Rev 2010	600	600	600	600	600
302-7210-0085-866 Deferred Loss-2010 Water Bonds	15,139	15,139	0	0	0
Total Debt Service	586,481	587,486	573,118	573,118	573,668
<hr/>					
<u>Transfers</u>					
Transfers Out					
302-8500-0000-702 Transfer-Out - NPDES	0	0	0	0	25,000
302-8500-4207-101 Transfer Out GF	242,671	256,559	0	0	0
302-8500-6835-504 Transfer Out - Water Capital Reserve	228,555	162,278	24,182	24,182	189,077
Total Transfers Out	471,226	418,837	24,182	24,182	214,077

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Water Operating	1,071,629	1,020,076	887,667	887,997	1,119,785
<hr style="border-top: 1px dashed black;"/>					
Veterans Memorial District					
<i><u>Veterans Memorial</u></i>					
Services					
701-5991-0021-211 Audit	4,738	5,154	3,700	3,700	3,700
701-5991-0021-212 Liab & Prop Insurance/Bonds	24,473	14,405	16,700	11,880	12,000
701-5991-0021-285 Property Tax Levy Report	1,318	1,508	1,000	1,000	1,000
Total Services	30,529	21,068	21,400	16,580	16,700
<hr/>					
Administrative Charges					
701-5991-0021-274 Admin Fee	17,285	18,150	24,500	24,500	24,500
Total Administrative Charges	17,285	18,150	24,500	24,500	24,500
<hr/>					
Total Veterans Memorial District	47,814	39,218	45,900	41,080	41,200
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Lighting & Landscape Assessment Districts					
<i><u>Landscape & Lighting</u></i>					
Administrative Charges					
232-4430-0022-101 General Fund Admin	0	0	58,800	56,648	61,741
Total Administrative Charges	0	0	58,800	56,648	61,741
<hr/>					
<i><u>Transfers</u></i>					
Administrative Charges					
232-8500-4208-101 Transfers Out - GF Admin	17,897	27,650	0	0	0
232-8500-4422-206 Transfers Out-City Staff Costs	6,800	5,810	6,250	6,250	6,358
232-8500-4430-206 Transfers Out-Eng Services	0	8,205	0	0	15,836
Total Administrative Charges	24,697	41,665	6,250	6,250	22,194
<hr/>					
Transfers Out					
235-8500-4208-101 Transfers Out - GF Admin	34,830	28,348	0	2,152	0

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
235-8500-4422-206	Transfers Out-City Staff Costs	16,336	15,187	14,950	14,950	14,497
235-8500-4430-206	Transfers Out-Eng Services	0	15,481	0	0	29,435
Total	Transfers Out	51,166	59,017	14,950	17,102	43,932
Total Lighting & Landscape Assessment Districts		75,863	100,682	80,000	80,000	127,867

Storm Drain Assessment Districts

Storm Drain

Administrative Charges

275-4431-0022-101	General Fund Admin	0	0	23,858	0	25,052
Total	Administrative Charges	0	0	23,858	0	25,052

Transfers

Transfers Out

278-8500-0000-509	Transfer Out - Levee Reserve	24,285	20,455	20,445	20,445	20,445
279-8500-0000-510	Transfer Out - Levee Reserve	11,780	18,220	18,110	18,110	18,110
280-8500-0000-511	Transfer Out - Levee Reserve	0	0	0	0	1,811
282-8500-0000-513	Transfer Out - Levee Reserve	510	510	390	390	390
283-8500-0000-514	Transfer Out - Levee Reserve	97,320	97,320	76,000	76,000	76,000
275-8500-4208-101	Transfers Out - GF Admin	21,639	22,721	0	23,858	0
275-8500-4422-207	Transfers Out-City Staff Costs	22,195	20,786	21,525	21,525	20,286
275-8500-4430-702	Engineering & Professional Services	0	0	0	0	8,710
275-8500-4536-702	Transfers Out - FD 702	8,000	10,000	25,003	25,003	7,565
Total	Transfers Out	185,729	190,012	161,473	185,331	153,317

Total Storm Drain Assessment Districts		185,729	190,012	185,331	185,331	178,369
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Community Facility Districts

Community Facilities District

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Debt Service					
803-7301-0085-861 Principal Payment CFD #1	100,000	100,000	110,000	110,000	115,000
803-7301-0085-862 Interest Payment CFD#1	86,203	81,428	76,370	76,370	71,000
803-7301-0085-863 Trustee Charges	3,025	3,378	3,025	3,025	3,500
803-7301-0085-864 Other Admin Charges	7,743	7,842	7,540	7,540	7,000
Total Debt Service	196,971	192,647	196,935	196,935	196,500

Administrative Charges

803-7301-0085-101 General Fund Admin-CFD #1	6,060	6,060	10,060	10,060	12,060
Total Administrative Charges	6,060	6,060	10,060	10,060	12,060

Community Facilities District

Debt Service

804-7302-0085-861 Principal Payment CFD #2	50,000	55,000	65,000	65,000	65,000
804-7302-0085-862 Interest Payment CFD #2	17,975	15,505	12,600	12,600	9,400
804-7302-0085-863 Fiscal Agent Charges	1,558	1,558	1,558	1,558	1,600
804-7302-0085-864 Other Admin Charges CFD #2	7,599	7,754	9,450	9,450	7,000
Total Debt Service	77,131	79,816	88,608	88,608	83,000

Administrative Charges

804-7302-0085-101 General Fund Admin-CFD #2	6,060	6,060	10,060	10,060	12,060
Total Administrative Charges	6,060	6,060	10,060	10,060	12,060

Community Facilities District

Debt Service

806-7303-0085-861 Principal Payment CFD #6	35,000	40,000	50,000	50,000	55,000
806-7303-0085-862 Interest Payment CFD #3	138,373	136,446	134,200	134,200	131,400
806-7303-0085-863 Trustee Charges	2,325	2,325	2,325	2,325	2,450
806-7303-0085-864 Other Admin Charges	11,383	7,872	7,500	7,500	7,500
Total Debt Service	187,081	186,643	194,025	194,025	196,350

Administrative Charges

806-7303-0085-101 General Fund Admin-CFD #3	6,060	6,060	10,060	10,060	12,060
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BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total	Administrative Charges	6,060	6,060	10,060	10,060	12,060
<u>Community Facilities District</u>						
Debt Service						
809-7305-0085-861	Principal Payment CFD #5	0	70,000	90,000	90,000	110,000
809-7305-0085-862	Interest payment CFD #5	811,369	810,669	809,100	809,100	806,000
809-7305-0085-863	Fiscal Agent Charges	2,850	2,640	2,640	2,640	2,640
809-7305-0085-864	Other Admin Charges	7,317	8,665	8,500	8,500	8,500
Total	Debt Service	821,536	891,974	910,240	910,240	927,140
Administrative Charges						
809-7305-0085-101	General Fund Admin-CFD#5	6,060	6,060	10,060	10,060	12,060
Total	Administrative Charges	6,060	6,060	10,060	10,060	12,060
<u>Community Facilities District</u>						
Debt Service						
811-7306-0085-301	Sewer 2007 Water Recycling Bnd	0	0	188,914	188,914	188,914
811-7306-0085-864	Other Admin Charges	4,592	4,717	4,890	4,890	4,890
Total	Debt Service	4,592	4,717	193,804	193,804	193,804
Administrative Charges						
811-7306-0085-101	General Fund Admin-CFD #6	6,060	6,060	10,060	10,060	12,060
Total	Administrative Charges	6,060	6,060	10,060	10,060	12,060
Total	Community Facility Districts	1,317,611	1,386,097	1,633,912	1,633,912	1,657,094

Impact Fees

Transfers

Transfers Out

406-8500-0000-301	Transfer-Out - Sewer	312,536	312,536	312,536	312,536	312,536
405-8500-0000-453	Transfer Out - Water Capital	0	2,713	30,000	30,000	50,000
412-8500-0000-490	Transfer Out - Cap Projects	39,409	5,055	10,000	10,000	10,000

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
403-8500-0450-467	Transfer To Street Capital	163,000	1,476	0	0	0
406-8500-7401-805	Transfer-Out	0	89,248	0	0	0
Total	Transfers Out	514,945	411,028	352,536	352,536	372,536
Total	Impact Fees	514,945	411,028	352,536	352,536	372,536

CDBG Grant

Code Enforcement

Salaries & Benefits

208-4635-0014-142	Expense Reclass	275	932	0	0	0
Total	Salaries & Benefits	275	932	0	0	0
Total	CDBG Grant	275	932	0	0	0

Affordable Housing

Housing

Materials and Supplies

231-4531-0031-320	Affordable Housing Asst	18,867	-5	0	0	0
Total	Materials and Supplies	18,867	-5	0	0	0

Services

231-4531-0021-202	Legal Services	1,722	735	1,000	1,000	1,000
231-4531-0021-211	Audit	3,605	3,675	3,750	3,750	3,750
231-4531-0021-245	Contract Services	0	50,000	0	0	0
Total	Services	5,327	54,410	4,750	4,750	4,750

Administrative Charges

231-4531-0022-101	General Fund Admin	0	0	2,100	0	3,415
Total	Administrative Charges	0	0	2,100	0	3,415

Transfers

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Transfers Out						
231-8500-4102-101	Transfer Out - General Fund	2,000	2,100	0	2,100	0
Total	Transfers Out	2,000	2,100	0	2,100	0
Total Affordable Housing		26,194	56,505	6,850	6,850	8,165

Local Transportation - TDA Art 8a

Transfers

Transfers Out						
204-8500-0000-467	Transfer Out - Street Capital	0	73,601	325,000	100,000	325,000
Total	Transfers Out	0	73,601	325,000	100,000	325,000
Total Local Transportation - TDA Art 8a		0	73,601	325,000	100,000	325,000

Capital Leases

Capital Leases

Debt Service

808-7206-0085-861	Principal Payment - Lease	47,427	49,191	50,525	51,102	53,825
808-7206-0085-862	Interest Payment - Lease	9,365	8,100	6,770	6,190	3,470
Total	Debt Service	56,791	57,291	57,295	57,291	57,295
Total Capital Leases		56,791	57,291	57,295	57,291	57,295

Reserve for Capital Projects - Water

Transfers

Transfers Out						
504-8500-0000-453	Transfer Out - Water Capital	48,292	42,606	150,000	150,000	130,000
Total	Transfers Out	48,292	42,606	150,000	150,000	130,000

BUDGET LINE ITEM EXPENDITURE REPORT

Finance & Central Support

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Reserve for Capital Projects - Water	48,292	42,606	150,000	150,000	130,000

Successor Agency Operating

Information Technology

Services

932-4212-0021-206 Computer Support/Web	1,300	1,298	1,500	1,500	1,500
Total Services	1,300	1,298	1,500	1,500	1,500

Successor Agency

Salaries & Benefits

932-4537-0011-111 Full Time Salaries	137,896	136,482	125,113	114,446	98,026
932-4537-0011-112 Part Time Salaries	7,146	9,530	7,631	7,170	2,530
932-4537-0011-113 Overtime Pay	296	100	0	84	85
932-4537-0011-114 Other Pay	220	217	164	159	223
932-4537-0012-118 Retirement	14,151	15,150	17,143	15,661	13,146
932-4537-0013-122 FICA - Social Security	9,496	9,768	10,481	7,360	7,608
932-4537-0013-123 Wkrs Comp/Unempl Ins	15,655	9,095	14,488	8,908	7,832
932-4537-0014-126 Cafeteria Plan	17,516	16,593	8,756	13,712	10,681
932-4537-0014-127 Medical Insurance	2,258	1,973	7,194	1,205	4,975
932-4537-0014-128 Dental Insurance	877	1,053	726	676	482
932-4537-0014-129 Vision Insurance	122	97	98	92	65
932-4537-0014-130 Life Insurance/ltd	1,046	1,138	726	722	479
932-4537-0014-132 Deferred Comp	439	2,038	2,240	1,699	1,200
932-4537-0014-133 Mileage Reimbursement	1,392	1,353	1,263	1,130	789
Total Salaries & Benefits	208,509	204,585	196,024	173,024	148,121

Services

932-4537-0021-202 Legal Services	1,743	10,734	1,700	1,700	1,700
932-4537-0021-211 Audit	5,333	4,822	3,500	3,500	4,000
932-4537-0021-233 Landscape Maintenance	11,800	0	6,200	6,200	6,000
932-4537-0021-245 Contract Services	1,739	0	6,000	6,000	6,000

BUDGET LINE ITEM EXPENDITURE REPORT

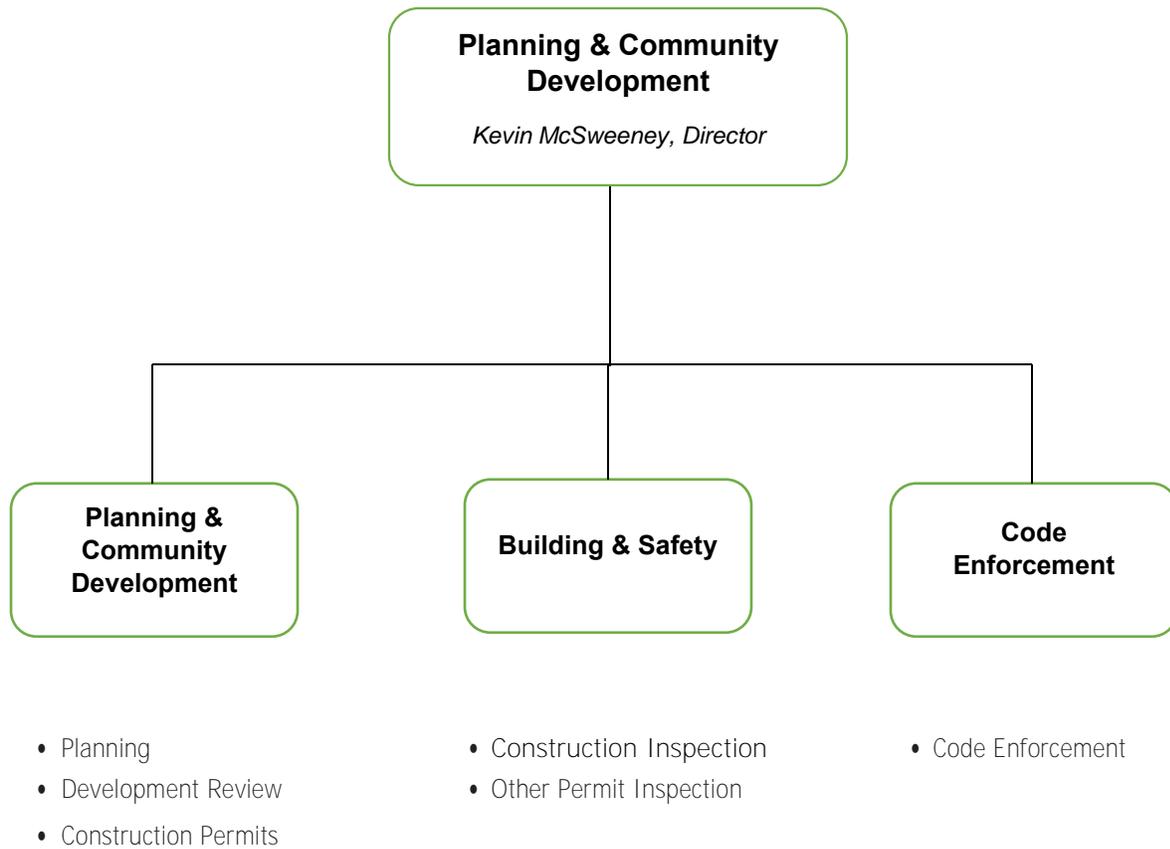
Finance & Central Support

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total	Services	20,614	15,556	17,400	17,400	17,700
Administrative Charges						
932-4537-0085-101	General Fund Admin-SA	38,156	38,156	38,156	38,156	73,377
Total	Administrative Charges	38,156	38,156	38,156	38,156	73,377
<u>County Administration</u>						
Materials and Supplies						
932-7102-0031-455	HVTB/Fillmore Western Costs	2,576	2,799	0	2,000	0
Total	Materials and Supplies	2,576	2,799	0	2,000	0
<u>2015 Tax Notes</u>						
Debt Service						
932-7503-0085-475	Principal Payment-2015 Refunding	0	1,955,000	2,030,000	2,030,000	2,110,000
932-7503-0085-862	Interest Payment	1,449,013	1,442,496	1,618,200	1,618,200	1,537,000
932-7503-0085-863	Fiscal Agent Charges	3,005	2,570	3,100	3,100	5,200
932-7503-0085-864	Admin Charges - 2015 (2006 BAN)	1,750	0	1,900	1,900	2,000
Total	Debt Service	1,453,768	3,400,066	3,653,200	3,653,200	3,654,200
Total	Successor Agency Operating	1,724,924	3,662,459	3,906,280	3,885,280	3,894,898
<hr style="border-top: 1px dashed black;"/>						
Total	Finance & Central Support	9,358,110	11,588,053	12,360,067	12,053,631	12,709,225

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with green leaves and several ripe orange fruits. The words "CITY OF FILLMORE" are written in a white, serif font along the top inner edge of the seal, and "CALIFORNIA" is written along the bottom inner edge. The entire seal is rendered in a light purple or lavender color.

Planning and Community Development

PLANNING & COMMUNITY DEVELOPMENT ORGANIZATION CHART



Full Time Equivalent Staff: 3.906

BUDGET SUMMARY EXPENDITURE REPORT

Planning & Community Development

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Planning & Community Development					
General Fund					
Code Enforcement	35,732	33,467	40,025	33,053	36,734
Planning	487,028	409,228	560,357	438,791	508,189
Building & Safety	117,214	126,941	145,461	135,966	165,045
Total General Fund	639,974	569,636	745,844	607,811	709,967
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Total Planning & Community	639,974	569,636	745,844	607,811	709,967



Goals, Objectives Performance Measures

Planning & Community Development

General Fund

Code Enforcement

The Code Enforcement Division enforces compliance with quality of life regulations in conjunction with the Planning Division and life and safety regulations in conjunction with the Building & Safety Division, in accordance with provisions contained in the Fillmore Municipal Code.

Mission:

To maintain a safe environment and high quality of life through fair and equal enforcement of zoning, building, and public nuisance codes.

Major Goals:

- 1 To achieve compliance with City zoning, building, and public nuisance regulations by emphasizing public education of the requirements.
-

Major Accomplishments:

- > Provided more time to the public, (counter and field) to answer code enforcement questions
 - > Provided technical and managerial leadership on code enforcement operations
 - > Resolved 45 cases involving complaints and opened 14 new cases that are under review
-

Performance Measures

Agency Goal: A Support Economic Development and Business Growth

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Complete and follow up on code enforcement complaints within 24 hours.	Number of code enforcement complaints and % completed within 24 hours.	Not available	70 and 100% on time	75 and 100% on time	80 and 100% on time	80 and 100% on time

Goals, Objectives Performance Measures

Planning & Community Development

General Fund

Planning

The Planning Division processes all the entitlements in the City such as annexations, Conditional Use Permits, Tentative Tract Maps, Development Permits and etc. The Division is also responsible for assuring compliance with California Environmental Quality Act, the Subdivision Map Act and other City, State and Federal Ordinances and laws related to land use and planning. Additionally, the Planning Division is tasked with preparing special studies such as the Downtown Specific Plan, Heritage Valley Parks Specific Plan, North Fillmore Specific Plan, Business Park Master Plan, Housing Element, General Plan and Zoning Ordinances.

Mission:

To maintain planning and zoning standards and guidelines to ensure that Fillmore remains a desirable place to live, work, and play and to process proposed development projects efficiently and in a manner that will maintain and enhance the aesthetic quality of the community.

Major Goals:

- 1 Apply staff resources of the Community Development Department, in concert with the resources of other City departments and public agencies involved in the planning and development review process, in such a way that the Planning Commission is prepared to fulfill its responsibilities as required by State law, Municipal Code, and the City Council.
 - 2 Apply staff resources of the Development Planning Division to the review of entitlement applications and construction of approved projects.
 - 3 Maintain exceptional service delivery, efficiency, accuracy, and effectiveness to customers with regard to planning, zoning, and building matters.
-

Major Accomplishments:

- > Contracted with a consultant to implement Measure I: North Fillmore Specific Plan
 - > Extended Maxwell property project in the Business Park
 - > Approved Rio Vista Park construction
 - > Iron Horse Phase I approved
 - > Rotorcraft is under inspection and plan check
 - > Nova Storage expansion project has been approved and is under construction
 - > Waba Grill project completed and opened for business
 - > New RV Storage facility in the plan approval phase
-

Goals, Objectives Performance Measures

Planning & Community Development

- > Fillmore Fruit Packing completed improvements and inspections
- > Bridges Subdivision Ph 1B and Ph 2 under construction
- > Many Mansions - 77 residential unit low income project under review
- > Reviewed and updated the Common Area Infrastructure Fee for the Business Park
- > CVS Pharmacy - remodeled an existing business on Central Avenue and opened for business
- > KB Homes - Reviewed and approved designs to build 104 condo units
- > Shah Railroad condo project plans have been received and is under review
- > Designed and reviewed the City Gateway (east Entry) of the Heritage Valley Parks (Bridges) Subdivision
- > Conducted public hearing to build 133 detached condominium units by Comstock Homes - TT Map 5520
- > Lupe's Convenience Store - issued building permit to remodel an existing building that will be used for a new business
- > Reviewed and approved the Traffic Circle design
- > Created a Pop-up Business Ordinance
- > Created a Wall Mural Ordinance
- > Working to update the Downtown Specific Plan
- > Updated the City's General Zoning Ordinance to simplify the process
- > Updated the Zoning Ordinance to allow for transitional housing and emergency shelters, certain development standards for new commercial uses in existing structures, and to accommodate reconstruction of single-family units within the Commercial Highway Zone.
- > Amended the Family Day Care and Day Care Center Zoning regulations to include findings from the CEQA exemption

Performance Measures

Agency Goal: A Support Economic Development and Business Growth

Goals, Objectives Performance Measures

Planning & Community Development

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Complete review of design applications and obtain Planning Commission and City Council approval for new developments.	Number of completed planning development application reviews processed and approved by the Planning Commission and City Council	30 Residential and 5,000 SF Non-Residential	100 Residential and 10,000 Non-Residential	150 Residential and 20,000 SF Non-Residential	281 Residential and 37,025 SF Non-Residential	250 Residential and 20,000 SF Non-Residential

Completed development projects include: 1) 51 residential units for Williams Homes, 2) Ameron Pole (non-residential), 3) Avocado Packing Plant (non-residential), 4) County Fire Station (non-res), 5) 74 residential units at Oak Haven, 6) Remodel Faith Community Church to convert to 54 residential units, 7) 92 residential units at Iron Horse, 8) Family Dollar (non-res), 9) Dollar General (non-res), 10) Convenience Store remodel (non)-res, 11) Bakery (non-res)

Agency Goal: C Plan and Support Building Quality Housing and Commercial Development

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Commercial and residential development projects with plans approved for construction.	Number of units approved for construction.	25 Units Residential	74 Units Residential	92 Units Residential and 3 Non-Residential	69 Units Residential and 0 Non-Residential	50 Units Residential and 2 Non-Residential

Includes the same units and projects as above

Agency Goal: C Plan and Support Building Quality Housing and Commercial Development

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Development projects approved for occupancy.	Number of units approved	2 Non-Residential Projects	51 Residential Units and 2 Non-Residential Projects	74 Residential Units and 1 Conversion	39 Residential Units and 3 Non-Residential	50 Residential Units and 2 Non-Residential Projects

Includes the same units and projects as above

Goals, Objectives Performance Measures

Planning & Community Development

General Fund

Building & Safety

The Building and Safety Division is part of the City's Community Development function that also includes Planning, Code Enforcement, and Housing. This division is responsible for ensuring compliance with building codes and other provisions of the Fillmore Municipal Code through the issuance of building permits and subsequent inspection of construction activities.

Mission:

To safeguard the public against hazards associated with the construction, use, and occupancy of buildings and structures and to promote energy conservation and sustainable green building construction, provide disabled access, and improve building security through enforcement of adopted building codes.

Major Goals:

- 1 Provide the highest level of plan review and inspection services to our customers through enforcement of local and State mandated building codes.
 - 2 Complete comprehensive plan review services, within time limits, and applicable community standards.
 - 3 Provide timely and comprehensive inspection services in response to customer service demand.
-

Major Accomplishments:

- > Updated, improved, and created new policies and procedures for the counter, permit issuance, and building inspection. Also reduced consultant costs by performing more in-house plan review. Added in-house plan checking for Solar PV systems, residential, room additions, and patio covers.
 - > Provided technical and managerial leadership for the counter, field inspection, and code enforcement operations
 - > Issued 290 building permits with 52 associated with a new single-family residential home and 47 associated with the installation of solar panels
-

Performance Measures

Agency Goal: A Support Economic Development and Business Growth

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Complete initial plan check activities and follow up plan checks within three weeks of receipt of plans and/or revised plans.	Number of plan check and follow up plan check activities and % completed within timeframe.	400 and 85% on time	480 and 95% on time	510 and 95% on time	535 and 90% on time	530 and 100% on time

Goals, Objectives Performance Measures

Planning & Community Development

Agency Goal: C Plan and Support Building Quality Housing and Commercial Development

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Inspect building permit activities within three days of a request for inspection.	Number of building permit inspections and % completed within three days of request.	550 permits and 95% on time	700 permits and 100% on time	722 permits and 100% on time	720 permits and 100% on time	750 permits and 100% on time



BUDGET LINE ITEM EXPENDITURE REPORT

Planning & Community Development

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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Planning & Community Development

General Fund

Code Enforcement

Salaries & Benefits

101-4316-0011-111 Full Time Salaries	21,956	20,902	26,965	22,721	25,589
101-4316-0012-118 Retirement	5,492	4,997	4,378	2,833	3,331
101-4316-0013-122 FICA - Social Security	1,843	1,794	1,909	1,783	1,928
101-4316-0013-123 Wkrs Comp/Unempl Ins	1,774	1,379	2,060	1,381	1,434
101-4316-0014-126 Cafeteria Plan	3,830	3,398	3,759	3,430	3,446
101-4316-0014-127 Medical Insurance	487	398	482	413	504
101-4316-0014-128 Dental Insurance	196	246	165	169	165
101-4316-0014-129 Vision Insurance	27	18	22	23	22
101-4316-0014-130 Life Insurance/ltd	127	170	104	116	125
101-4316-0014-133 Mileage Reimbursement	0	165	180	185	190
Total Salaries & Benefits	35,732	33,467	40,025	33,053	36,734

Planning

Salaries & Benefits

101-4528-0011-111 Full Time Salaries	252,166	234,855	267,774	203,336	222,329
101-4528-0011-112 Part Time Salaries	3,275	3,850	4,000	6,685	5,000
101-4528-0011-113 Overtime Pay	0	59	0	170	300
101-4528-0011-114 Other Pay	0	0	0	46	470
101-4528-0012-118 Retirement	123,280	66,991	76,731	75,036	83,829
101-4528-0013-122 FICA - Social Security	19,831	19,316	20,383	16,137	18,657
101-4528-0013-123 Wkrs Comp/Unempl Ins	24,322	14,729	21,352	14,633	14,579
101-4528-0014-126 Cafeteria Plan	35,893	34,350	39,208	32,736	38,473
101-4528-0014-127 Medical Insurance	7,369	6,654	7,841	5,068	5,623
101-4528-0014-128 Dental Insurance	1,816	2,192	1,916	1,611	1,784
101-4528-0014-129 Vision Insurance	250	197	232	218	215
101-4528-0014-130 Life Insurance/ltd	1,309	1,535	1,289	1,109	1,262

BUDGET LINE ITEM EXPENDITURE REPORT

Planning & Community Development

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4528-0014-131	Allowances	0	0	0	0	0
101-4528-0014-133	Mileage Reimbursement	3,600	2,940	3,380	2,956	3,020
Total	Salaries & Benefits	473,111	387,666	444,107	359,741	395,539
Materials and Supplies						
101-4528-0031-304	Meetings & Travel	1,331	5,067	1,000	1,000	2,000
101-4528-0031-306	Printing/Advertising	1,000	2,627	1,500	2,000	2,500
101-4528-0031-307	Office Supplies	159	92	150	150	150
101-4528-0031-318	Training Expense	0	439	3,000	2,000	3,000
101-4528-0031-365	Staff Training	671	3,493	1,700	2,200	2,200
Total	Materials and Supplies	3,161	11,718	7,350	7,350	9,850
Services						
101-4528-0021-245	Contract Services	400	0	5,000	3,000	6,000
101-4528-0021-276	Postage Machine	0	418	100	100	200
101-4528-0021-279	Copier Lease	2,338	2,171	1,800	1,600	1,600
101-4528-0021-298	Plan Update	8,017	7,255	102,000	67,000	95,000
Total	Services	10,755	9,844	108,900	71,700	102,800
Building & Safety						
Salaries & Benefits						
101-4535-0011-111	Full Time Salaries	61,336	67,135	77,488	70,079	73,274
101-4535-0011-113	Overtime Pay	0	15	0	43	0
101-4535-0011-114	Other Pay	0	0	0	11	118
101-4535-0012-118	Retirement	12,536	11,843	16,614	17,432	19,122
101-4535-0013-122	FICA - Social Security	5,095	5,551	5,248	5,562	5,734
101-4535-0013-123	Wkrs Comp/Unempl Ins	4,029	3,783	6,146	3,794	3,735
101-4535-0014-126	Cafeteria Plan	11,491	11,226	12,421	11,662	11,756
101-4535-0014-127	Medical Insurance	2,204	1,312	1,402	1,403	1,594
101-4535-0014-128	Dental Insurance	582	848	495	576	595
101-4535-0014-129	Vision Insurance	80	59	67	78	82
101-4535-0014-130	Life Insurance/ltd	370	491	292	373	375
101-4535-0014-133	Mileage Reimbursement	0	495	540	554	560

BUDGET LINE ITEM EXPENDITURE REPORT

Planning & Community Development

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total	Salaries & Benefits	97,723	102,758	120,711	111,566	116,945
Materials and Supplies						
101-4535-0031-301	Communications	0	139	0	0	0
101-4535-0031-303	Dues & Subscriptions	590	654	600	600	600
101-4535-0031-304	Meetings & Travel	75	323	500	500	2,000
101-4535-0031-306	Printing/Advertising	129	0	200	200	200
101-4535-0031-307	Office Supplies	46	0	200	200	400
101-4535-0031-308	Vehicle/Equipment Maintenance	781	157	400	300	300
101-4535-0031-309	Supplies & Materials	1,536	705	1,000	750	750
101-4535-0031-390	Furniture & Equipment	1,038	0	250	250	250
101-4535-0031-400	Miscellaneous	0	0	400	400	400
Total	Materials and Supplies	4,196	1,978	3,550	3,200	4,900
Services						
101-4535-0021-241	Plans Review Consultant	9,171	19,311	20,000	20,000	42,000
101-4535-0021-245	Contract Services	3,669	0	0	0	0
101-4535-0021-279	Copier Lease	2,456	2,894	1,200	1,200	1,200
Total	Services	15,296	22,206	21,200	21,200	43,200
Total General Fund		639,974	569,636	745,844	607,811	709,967
<hr style="border-top: 1px dashed black;"/>						
Total Planning & Community		639,974	569,636	745,844	607,811	709,967



Parks and Recreation

PARKS & RECREATION ORGANIZATION CHART

Parks & Recreation
Krista Martinez and Sandra Edwards, Coordinators



Full Time Equivalent Staff Allocation: 6.272

BUDGET SUMMARY EXPENDITURE REPORT

Parks & Recreation

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Parks & Recreation					
General Fund					
Meadowlark Park	7,397	10,075	9,100	8,290	10,290
Delores Day Park	41,431	51,465	39,325	38,395	48,395
Two Rivers Park	35,375	42,814	43,640	40,040	43,640
Shiells Park	32,905	45,364	50,440	49,400	48,540
Parks - General	136,909	140,013	175,434	140,381	142,165
Total General Fund	254,016	289,731	317,939	276,506	293,030
Recreation					
Recreation Programs	104,717	112,017	121,390	103,133	107,007
Community Events	0	0	0	0	12,000
Senior Program/Nutrition	72,491	97,865	92,272	97,196	104,544
Active Adult Center	136,927	125,934	166,924	128,836	163,892
Community Center	33,274	33,557	47,385	39,413	42,118
Equestrian Center	19,863	924	0	0	0
Total Recreation	367,273	370,297	427,971	368,579	429,560
Community Pool					
Community Pool	18	14	0	34	34
Community Pool	258,927	256,277	257,017	192,385	227,540
Total Community Pool	258,944	256,292	257,017	192,419	227,574
Town Theater					
Town Theater	29,317	25,646	25,150	22,512	22,503

BUDGET SUMMARY EXPENDITURE REPORT

Parks & Recreation

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Town Theater	29,317	25,646	25,150	22,512	22,503
<hr style="border-top: 1px dashed black;"/>					
Veterans Memorial District					
Veterans Memorial	139,667	141,224	155,310	153,400	159,014
Total Veterans Memorial District	139,667	141,224	155,310	153,400	159,014
<hr style="border-top: 1px dashed black;"/>					
Total Parks & Recreation	1,049,218	1,083,190	1,183,387	1,013,417	1,131,681



Goals, Objectives Performance Measures

Parks & Recreation

General Fund

Park Maintenance

The City of Fillmore has four community parks that total approximately 45 acres in size. These include City Hall Central Park, Delores Day Park, Sheills Park and Two Rivers Park. The parks are used by families, youth, and adults, community sports associations, and schools for a variety of leisure activities. The parks also provide a venue for special, community and non-profit fundraising events and are available for special event rental to the public through the Municipal Services Department. Park maintenance activities include upkeep, and repair of buildings and grounds.

Mission:

To operate and maintain City parks in a clean and safe manner that will support the quality of life for residents and visitors alike, and preserves it for future generations.

Major Goals:

- 1 Maintain and ensure parks are clean and available for the community and various events to use.
-

Major Accomplishments:

- > Added a new park, Rio Vista, with playground structure, adding barbecues and barbecue area, benches and tables. Includes a basketball court, soccer fields and other park features.
 - > Planned and implemented a "Day of the Dead" Celebration
 - > Created a "Trunk or Treat" event to celebrate Halloween
 - > Continue to update and implement projects at Two Rivers Park
 - > Increased visibility on social media and Channel 10; and implemented various marketing materials to advertise City events.
 - > Planned and created the Winter Fest and Tree Lighting for the community
 - > Conducted the first Santa's Stroll and Tamale Taste Off
 - > Attend and sit on the Heritage Valley Tourism Bureau Board
-

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Goals, Objectives Performance Measures

Parks & Recreation

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Ensure parks are properly maintained for the community to enjoy and rent for special occasions.	Number of families renting park facilities	95	98	100	231	250

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Ensure sport fields are properly maintained for sport teams to rent for practices and play games.	Number of sport teams renting fields	18	20	20	23	25



Goals, Objectives Performance Measures

Parks & Recreation

Enterprise Fund

Recreation

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

Mission:

To enrich the lives of the residents of Fillmore by providing safe, welcoming parks and recreation facilities and affordable, diverse recreation and human services activities for people of all ages to play, learn, contemplate, build community and be good stewards.

Major Goals:

- 1 Provide affordable recreational, physical and cultural opportunities for all residents, with a focus on families, youth development and building healthy communities. We will offer these programs in safe, attractive and well-maintained facilities that will reflect the public's needs and interests.
-

Major Accomplishments:

- > Facilitated the youth basketball program and men's softball league
 - > Implemented new policies for facility and field reservations
 - > Support the Fillmore-Piru Veterans Memorial District, Fillmore Parks & Recreation Commission, and the City of Fillmore Arts Commission
 - > Collaborate with various organizations, clubs and groups in the community, including assisting in raising funds for the Boy Scout Troop Eagle Scout project.
-

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Goals, Objectives Performance Measures

Parks & Recreation

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Provide a variety of youth programs at the City's parks and recreation centers.	Number of youth programs provided to the community	1	1	1	1	2

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Develop a wide range of programs for the active adults.	Number of activities offered to the active adults.	8	8	10	22	25



Goals, Objectives Performance Measures

Parks & Recreation

Enterprise Fund

Community Pool

The Community Aquatics Center was opened to the public in April of 2009. The facility includes a competition swimming pool, wet play area, two tennis courts, an aquatics office and locker and shower facilities. Programs conducted at the Center include lap, recreation, and family swimming; swim lessons; and junior lifeguarding classes. The center is staffed with between four and ten lifeguards (depending on the season), a part-time cashier, and a part time pool manager. The facility is available to rent for special events, parties, and private swim clubs. It is also used by the Fillmore High School Swim Team and for physical education classes through a joint-use agreement with the school district. The budget includes allocations for staffing, pool equipment, building and tennis court maintenance and repairs, landscaping, supplies and materials, pool chemicals, and utilities.

Mission:

To provide an aquatics program that meets the needs of the community and promotes the health and well-being of our residents in a safe, responsive and welcoming environment.

Major Goals:

- 1 Provide swimming opportunities to adults and children in the community.
-

Major Accomplishments:

- > Coordinated 4,138 classes that included aqua fit and children swimming lessons
 - > Public Works continues to give the Fillmore Aquatic Center quality maintenance. This year, with the added water polo team, we are now open all year. This is an increase in staff time and maintenance cost. Also, the Ventura County Environmental Health has been mandated to double the pool inspections throughout the County from previous years. We continue to have clean inspections with a great relationship with the County to ensure the health and safety of the swimmers.
 - > Successfully operate and manage the Fillmore Aquatic Center
-

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Goals, Objectives Performance Measures

Parks & Recreation

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Provide a variety of swimming opportunities to the community.	Number of people that utilized the swimming pool facility.	500	750	887	1250	2057

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Increase the number of swimming classes offered to the community.	Number of swim classes offered to the community.	4	4	4	4	5



Goals, Objectives Performance Measures

Parks & Recreation

Special Revenue Fund

Veterans Memorial District

The Veterans Memorial District is a non-profit Special District serving the Fillmore and Piru areas. The District is governed by a Board made up of five elected or appointed Board members who serve four year terms and must reside within the Fillmore Unified School District boundaries. The Board meets monthly to approve all warrants, and set policies and procedures. The Veterans Memorial Building, built in 1954, is the largest Community Building in Fillmore. It is owned by the District, and is administered and maintained by the City of Fillmore Recreation Division. The Veterans of Foreign Wars Post 9637 also meets monthly at the building. The District maintains a memorial wall for fallen Veterans, and makes the Memorial Building available for affordable rental to youth groups, community organizations and services clubs for school and special events, weddings and community functions.

Mission:

To operate the Veterans Memorial building in a financially responsible manner and ensure the building is properly maintained to encourage its use for entertainment.

Major Goals:

- 1 Maintain and ensure the building is properly maintained and beautified to encourage people to rent the facility for special occasions.
-

Major Accomplishments:

- > Support the Fillmore-Piru Veterans Memorial District
 - > Successfully conducted several events, including a live music and dinner dance, to raise money to replace an aging roof on the VMD building.
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Ensure the Veterans Memorial building is properly maintained to increase the desire to rent and use for entertainment or other type of occasion.	Number of groups, such as organizations and family parties utilizing the building.	119	144	118	130	150

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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Parks & Recreation

General Fund

Meadowlark Park

Services

101-4739-0021-231	Tree Maintenance Program	0	2,000	2,000	2,000
101-4739-0021-251	Park Maintenance	2,500	3,500	2,500	2,150
101-4739-0021-261	Landscape Contract	4,897	4,575	4,600	6,140
Total Services		7,397	10,075	9,100	10,290

Delores Day Park

Materials and Supplies

101-4740-0031-302	Electricity	1,858	942	800	800
101-4740-0031-308	Vehicle/Equipment Maintenance	0	725	800	720
101-4740-0031-309	Supplies & Materials	0	1,087	2,000	1,400
101-4740-0031-311	Lighting Maintenance	3,169	493	3,000	3,000
101-4740-0031-322	Water	21,056	26,636	15,000	20,000
Total Materials and Supplies		26,082	29,883	21,600	20,920

Services

101-4740-0021-212	Liab & Prop Insurance/Bonds	4,109	785	725	725
101-4740-0021-231	Tree Maintenance Program	0	3,000	3,000	3,000
101-4740-0021-251	Park Maintenance	2,844	4,963	3,000	3,000
101-4740-0021-261	Landscape Contract	8,396	12,099	10,000	15,000
101-4740-0021-262	Park Building Maintenance	0	735	1,000	750
Total Services		15,348	21,582	17,725	22,475

Two Rivers Park

Materials and Supplies

101-4741-0031-302	Electricity	9,248	10,542	8,500	8,500
101-4741-0031-308	Vehicle/Equipment Maintenance	0	648	800	800
101-4741-0031-309	Supplies & Materials	212	3,135	2,000	2,000

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4741-0031-311	Lighting Maintenance	1,781	1,835	2,000	1,500	1,500
101-4741-0031-322	Water	1,591	2,061	1,300	1,300	1,400
Total	Materials and Supplies	12,831	18,221	14,600	14,100	14,200

Services

101-4741-0021-212	Liab & Prop Insurance/Bonds	5,669	7,472	7,540	7,540	7,540
101-4741-0021-231	Tree Maintenance Program	0	500	500	500	1,000
101-4741-0021-251	Park Maintenance	2,431	1,598	5,000	2,000	2,000
101-4741-0021-261	Landscape Contract	14,207	14,772	15,000	15,000	18,000
101-4741-0021-262	Park Building Maintenance	238	250	1,000	900	900
Total	Services	22,544	24,593	29,040	25,940	29,440

Shiells Park

Materials and Supplies

101-4742-0031-302	Electricity	3,234	4,536	4,000	4,000	4,000
101-4742-0031-308	Vehicle/Equipment Maintenance	197	2	400	360	500
101-4742-0031-309	Supplies & Materials	897	523	3,000	1,500	1,500
101-4742-0031-311	Lighting Maintenance	1,000	1,338	2,000	1,500	1,500
101-4742-0031-322	Water	4,663	6,313	12,000	12,000	10,000
Total	Materials and Supplies	9,991	12,712	21,400	19,360	17,500

Services

101-4742-0021-212	Liab & Prop Insurance/Bonds	1,663	1,177	1,040	1,040	1,040
101-4742-0021-231	Tree Maintenance Program	0	2,000	2,000	2,000	2,000
101-4742-0021-251	Park Maintenance	4,834	9,655	5,000	7,000	7,000
101-4742-0021-261	Landscape Contract	15,551	18,328	18,000	18,000	19,000
101-4742-0021-262	Park Building Maintenance	867	1,493	3,000	2,000	2,000
Total	Services	22,914	32,652	29,040	30,040	31,040

Parks - General

Salaries & Benefits

101-4743-0011-111	Full Time Salaries	28,027	31,553	36,958	26,488	27,195
101-4743-0011-112	Part Time Salaries	325	425	500	547	500

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4743-0011-113	Overtime Pay	266	354	539	671	0
101-4743-0011-114	Other Pay	785	857	755	736	700
101-4743-0012-118	Retirement	10,014	7,174	7,380	7,022	7,750
101-4743-0013-122	FICA - Social Security	2,526	3,101	3,080	2,620	2,696
101-4743-0013-123	Wkrs Comp/Unempl Ins	3,823	2,509	4,226	2,403	2,416
101-4743-0014-126	Cafeteria Plan	6,375	11,009	12,372	9,605	10,361
101-4743-0014-127	Medical Insurance	690	1,086	291	820	891
101-4743-0014-128	Dental Insurance	328	803	744	446	513
101-4743-0014-129	Vision Insurance	36	47	97	60	106
101-4743-0014-130	Life Insurance/ltd	195	315	265	216	242
101-4743-0014-131	Allowances	186	191	193	109	157
Total	Salaries & Benefits	53,576	59,425	67,399	51,744	53,528
Materials and Supplies						
101-4743-0014-134	Personal Expense	0	0	180	162	162
101-4743-0021-231	Tree Maintenance Program	0	0	0	0	0
101-4743-0031-302	Electricity	2,461	2,748	2,000	2,000	2,000
101-4743-0031-304	Meetings & Travel	0	0	1,800	1,600	1,600
101-4743-0031-308	Vehicle/Equipment Maintenance	12	682	800	720	720
101-4743-0031-309	Supplies & Materials	5,044	1,035	7,200	6,400	3,400
101-4743-0031-311	Lighting Maintenance	0	584	1,000	900	900
101-4743-0031-318	Training Expense	0	592	0	0	0
101-4743-0031-322	Water	21,156	24,419	32,000	26,000	26,000
101-4743-0031-359	Small Tools	925	1,000	1,000	900	900
Total	Materials and Supplies	29,600	31,060	45,980	38,682	35,682
Services						
101-4743-0021-212	Liab & Prop Insurance/Bonds	1,143	809	715	715	715
101-4743-0021-251	Park Maintenance	1,943	3,472	9,100	7,100	8,100
101-4743-0021-261	Landscape Contract	49,716	45,247	51,240	41,240	42,240
101-4743-0021-262	Park Building Maintenance	932	0	1,000	900	1,900
Total	Services	53,734	49,528	62,055	49,955	52,955

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total General Fund	254,016	289,731	317,939	276,506	293,030
<hr style="border-top: 1px dashed black;"/>					
Recreation					
<u>Recreation Programs</u>					
Salaries & Benefits					
304-4744-0011-111 Full Time Salaries	40,982	46,402	48,999	40,379	44,637
304-4744-0011-113 Overtime Pay	1,384	626	1,236	1,375	1,400
304-4744-0011-114 Other Pay	331	328	328	319	328
304-4744-0012-118 Retirement	14,607	7,501	9,086	7,314	7,582
304-4744-0013-122 FICA - Social Security	3,727	4,415	4,122	3,824	4,004
304-4744-0013-123 Wkrs Comp/Unempl Ins	5,340	3,394	5,449	3,255	3,280
304-4744-0014-126 Cafeteria Plan	10,761	17,048	19,219	14,817	14,773
304-4744-0014-127 Medical Insurance	1,009	2,321	1,763	1,301	1,400
304-4744-0014-128 Dental Insurance	531	1,169	924	693	726
304-4744-0014-129 Vision Insurance	60	67	72	94	98
304-4744-0014-130 Life Insurance/ltd	296	441	399	323	332
304-4744-0014-131 Allowances	217	241	215	209	215
Total Salaries & Benefits	79,245	83,953	91,810	73,902	78,775
Materials and Supplies					
304-4744-0031-301 Communications	0	0	180	180	180
304-4744-0031-302 Electricity	1,616	1,345	2,040	2,040	2,040
304-4744-0031-303 Dues & Subscriptions	0	0	320	320	320
304-4744-0031-304 Meetings & Travel	191	0	230	2,982	2,982
304-4744-0031-306 Printing/Advertising	109	432	0	378	378
304-4744-0031-307 Office Supplies	0	0	0	128	128
304-4744-0031-308 Vehicle/Equipment Maintenance	342	0	1,000	1,000	1,000
304-4744-0031-309 Supplies & Materials	34	1,328	2,000	2,000	2,000
304-4744-0031-311 Credit Card Expense	370	927	250	543	543
304-4744-0031-321 Gas	0	0	102	102	102
304-4744-0031-322 Water	3,081	4,124	2,500	2,500	3,000

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
304-4744-0031-324	Live Scan	1,784	0	1,950	0	0
304-4744-0031-362	Building Maintenance	590	1,270	2,000	2,000	1,500
304-4744-0031-390	Furniture & Equipment	0	110	1,000	1,000	1,000
304-4744-0031-402	Softball Program	2,737	1,014	2,000	610	610
304-4744-0031-404	Youth Basketball	13,882	17,195	13,000	13,000	12,000
304-4744-0031-407	Other Rec Programs	0	320	0	0	0
Total	Materials and Supplies	24,736	28,064	28,572	28,782	27,782
Services						
304-4744-0021-209	Security System	701	0	559	0	0
304-4744-0021-239	Fire Extinguisher Service	35	0	104	104	104
304-4744-0021-245	Contract Services	0	0	45	45	45
304-4744-0021-267	HVAC Maintenance	0	0	300	300	300
Total	Services	736	0	1,008	449	449
Community Events						
Materials and Supplies						
304-4747-0031-306	Printing/Advertising	0	0	0	0	500
304-4747-0031-309	Supplies & Materials	0	0	0	0	1,500
Total	Materials and Supplies	0	0	0	0	2,000
Services						
304-4747-0021-245	Contract Services	0	0	0	0	10,000
Total	Services	0	0	0	0	10,000
Senior Program/Nutrition						
Salaries & Benefits						
304-4748-0011-111	Full Time Salaries	18,828	31,997	29,483	25,078	27,222
304-4748-0011-112	Part Time Salaries	12,173	11,455	10,000	20,386	20,098
304-4748-0011-113	Overtime Pay	552	613	261	348	400
304-4748-0011-114	Other Pay	107	109	109	96	111
304-4748-0012-118	Retirement	3,702	7,904	8,424	6,669	6,664
304-4748-0013-122	FICA - Social Security	2,828	3,877	3,225	4,040	4,330

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
304-4748-0013-123	Wkrs Comp/Unempl Ins	2,346	2,496	3,675	2,502	2,455
304-4748-0014-126	Cafeteria Plan	4,873	11,255	9,764	10,755	11,519
304-4748-0014-127	Medical Insurance	1,014	1,343	1,079	1,048	1,417
304-4748-0014-128	Dental Insurance	274	686	555	506	542
304-4748-0014-129	Vision Insurance	35	63	53	69	61
304-4748-0014-130	Life Insurance/ltd	116	287	171	226	250
304-4748-0014-131	Allowances	56	64	57	56	57
304-4748-0014-133	Mileage Reimbursement	28	17	17	18	17
Total	Salaries & Benefits	46,932	72,169	66,872	71,796	75,144
Materials and Supplies						
304-4748-0031-301	Communications	196	0	210	210	210
304-4748-0031-302	Electricity	4,248	5,463	5,590	5,590	5,590
304-4748-0031-304	Meetings & Travel	0	0	400	400	400
304-4748-0031-305	Postage/Delivery	1,317	714	1,200	1,200	1,200
304-4748-0031-308	Vehicle/Equipment Maintenance	460	439	460	460	460
304-4748-0031-309	Supplies & Materials	6,612	6,474	3,000	3,000	5,000
304-4748-0031-310	Misc. Expense	170	349	500	500	2,500
304-4748-0031-321	Gas	381	327	600	600	600
304-4748-0031-324	Live Scan	98	0	100	100	100
304-4748-0031-361	Building Rental	10,080	10,080	10,080	10,080	10,080
304-4748-0031-362	Building Maintenance	1,486	996	1,500	1,500	1,500
Total	Materials and Supplies	25,049	24,841	23,640	23,640	27,640
Services						
304-4748-0021-208	Pest Control	510	595	1,500	1,500	1,500
304-4748-0021-266	Grease Trap Clean Out	0	260	110	110	110
304-4748-0021-278	Sr Nutrition Meal Charge	0	0	150	150	150
Total	Services	510	855	1,760	1,760	1,760
Active Adult Center						
Salaries & Benefits						
304-4749-0011-111	Full Time Salaries	29,717	31,806	43,060	24,975	40,979

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
304-4749-0011-112	Part Time Salaries	9,131	700	1,913	3,851	4,000
304-4749-0011-113	Overtime Pay	829	607	1,022	409	500
304-4749-0011-114	Other Pay	132	131	131	128	131
304-4749-0012-118	Retirement	6,681	12,182	15,284	10,532	16,326
304-4749-0013-122	FICA - Social Security	3,243	3,096	4,243	2,680	2,823
304-4749-0013-123	Wkrs Comp/Unempl Ins	4,421	2,424	4,384	2,344	4,146
304-4749-0014-126	Cafeteria Plan	9,004	12,298	16,851	12,159	13,724
304-4749-0014-127	Medical Insurance	1,024	1,792	1,719	1,207	1,590
304-4749-0014-128	Dental Insurance	465	865	832	563	782
304-4749-0014-129	Vision Insurance	57	59	86	76	106
304-4749-0014-130	Life Insurance/ltd	203	351	383	251	340
304-4749-0014-131	Allowances	86	97	86	84	86
Total	Salaries & Benefits	64,992	66,408	89,994	59,258	85,534
Materials and Supplies						
304-4749-0031-301	Communications	1,892	1,400	1,600	1,600	2,400
304-4749-0031-302	Electricity	12,745	16,390	21,090	21,090	30,180
304-4749-0031-308	Vehicle/Equipment Maintenance	3,260	2,652	2,500	2,500	2,500
304-4749-0031-309	Supplies & Materials	16,903	11,309	15,000	15,000	15,000
304-4749-0031-321	Gas	1,143	981	1,636	1,636	2,454
304-4749-0031-322	Water	2,786	3,305	6,144	6,144	9,216
304-4749-0031-324	Live Scan	81	81	50	50	50
304-4749-0031-362	Building Maintenance	13,632	6,506	10,000	10,000	5,000
304-4749-0031-363	Concessions	0	0	500	500	500
Total	Materials and Supplies	52,442	42,623	58,520	58,520	67,300
Services						
304-4749-0021-208	Pest Control	765	255	1,000	1,000	1,000
304-4749-0021-212	Liab & Prop Insurance/Bonds	13,750	11,981	12,500	5,147	5,147
304-4749-0021-239	Fire Extinguisher Service	501	445	300	300	300
304-4749-0021-261	Landscape Contract	1,502	1,327	1,000	1,000	1,000
304-4749-0021-266	Grease Trap Clean Out	0	110	110	110	110

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
304-4749-0021-267 HVAC Maintenance	1,223	2,588	1,500	1,500	1,500
304-4749-0021-283 PCs/Equipment	1,753	197	2,000	2,000	2,000
Total Services	19,494	16,902	18,410	11,057	11,057

Community Center

Materials and Supplies

304-4750-0031-301 Communications	181	0	300	300	450
304-4750-0031-302 Electricity	12,407	13,132	20,000	20,000	20,000
304-4750-0031-308 Vehicle/Equipment Maintenance	0	0	500	500	500
304-4750-0031-309 Supplies & Materials	0	37	500	500	500
304-4750-0031-321 Gas	646	328	2,020	2,020	3,030
304-4750-0031-322 Water	2,277	3,331	3,090	3,090	4,635
304-4750-0031-362 Building Maintenance	311	587	4,000	3,726	3,726
Total Materials and Supplies	15,822	17,415	30,410	30,136	32,841

Services

304-4750-0021-208 Pest Control	150	168	175	175	175
304-4750-0021-209 Security System	0	747	800	800	800
304-4750-0021-212 Liab & Prop Insurance/Bonds	14,965	13,040	13,300	5,602	5,602
304-4750-0021-261 Grounds Maintenance	1,554	1,286	1,200	1,200	1,200
304-4750-0021-262 Contract Building Maintenance	247	0	500	500	500
304-4750-0021-267 HVAC Maintenance	536	901	1,000	1,000	1,000
Total Services	17,453	16,142	16,975	9,277	9,277

Equestrian Center

Materials and Supplies

304-4751-0031-302 Electricity	0	0	0	0	0
304-4751-0031-306 Printing/Advertising	0	0	0	0	0
304-4751-0031-375 Bad Debt Expense	18,688	0	0	0	0
Total Materials and Supplies	18,688	0	0	0	0

Services

304-4751-0021-261 Landscape Contract	1,175	924	0	0	0
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BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Services		1,175	924	0	0	0
Total Recreation		367,273	370,297	427,971	368,579	429,560

Community Pool

Community Pool

Materials and Supplies

305-4575-0311-315	Overages/Shortages	18	14	0	34	34
Total	Materials and Supplies	18	14	0	34	34

Community Pool

Salaries & Benefits

305-4745-0011-111	Full Time Salaries	22,893	21,215	25,032	18,024	23,429
305-4745-0011-112	Part Time Salaries	56,575	58,915	57,357	47,229	48,000
305-4745-0011-113	Overtime Pay	3,948	902	312	509	510
305-4745-0011-114	Other Pay	824	1,050	55	939	950
305-4745-0012-118	Retirement	8,864	7,124	8,805	6,563	9,905
305-4745-0013-122	FICA - Social Security	6,603	6,555	6,235	5,359	5,665
305-4745-0013-123	Wkrs Comp/Unempl Ins	6,282	4,382	8,010	4,241	4,253
305-4745-0014-126	Cafeteria Plan	4,449	5,721	6,531	4,989	5,146
305-4745-0014-127	Medical Insurance	592	856	617	492	561
305-4745-0014-128	Dental Insurance	230	386	333	236	284
305-4745-0014-129	Vision Insurance	28	28	32	32	38
305-4745-0014-130	Life Insurance/ltd	144	183	132	124	128
305-4745-0014-131	Allowances	203	220	200	143	165
Total	Salaries & Benefits	111,635	107,536	113,652	88,880	99,035

Materials and Supplies

305-4745-0031-301	Communications	183	736	750	750	750
305-4745-0031-302	Electricity	29,875	32,541	20,000	20,000	30,000
305-4745-0031-303	Dues & Subscriptions	0	0	15	15	15

BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
305-4745-0031-306	Printing/Advertising	0	828	500	500	500
305-4745-0031-307	Office Supplies	107	0	300	300	300
305-4745-0031-308	Vehicle/Equipment Maintenance	4,016	2,478	3,000	3,000	2,000
305-4745-0031-309	Supplies & Materials	3,643	4,011	5,000	5,000	3,000
305-4745-0031-311	Robotic Vacuum (Onetime Cost)	21	191	0	179	179
305-4745-0031-312	Building Maintenance & Repairs	79	3,880	3,500	3,500	1,500
305-4745-0031-321	Gas	11,178	12,568	8,000	12,000	12,000
305-4745-0031-322	Water	7,179	12,885	6,000	6,000	7,000
305-4745-0031-324	Live Scan	401	320	100	100	100
305-4745-0031-359	Chemicals	9,906	6,973	20,000	10,000	10,000
305-4745-0031-363	Concessions	0	520	0	0	0
305-4745-0311-315	Overages/Shortages	0	0	0	0	0
Total	Materials and Supplies	66,587	77,931	67,165	61,344	67,344
Services						
305-4745-0021-208	Pest Control	450	750	600	600	600
305-4745-0021-212	Liab & Prop Insurance/Bonds	66,277	57,733	58,850	24,812	44,812
305-4745-0021-218	Training/Personnel Expense	909	559	2,000	2,000	2,000
305-4745-0021-250	Pool Maintenance	7,538	6,430	10,000	10,000	10,000
305-4745-0021-251	Permits	1,327	1,576	750	750	750
305-4745-0021-261	Fire Extinguisher /Grnds Mtnc	3,199	2,622	2,500	2,500	1,500
305-4745-0021-267	HVAC Maintenance	0	0	500	500	500
305-4745-0021-285	Pool District Administration	1,003	1,140	1,000	1,000	1,000
Total	Services	80,704	70,810	76,200	42,162	61,162
Total Community Pool		258,944	256,292	257,017	192,419	227,574

Town Theater

Town Theater

Salaries & Benefits

303-4746-0011-111	Full Time Salaries	408	-11	0	0	0
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BUDGET LINE ITEM EXPENDITURE REPORT

Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
303-4746-0012-118	Retirement	172	0	0	0	0
303-4746-0013-123	Wkrs Comp/Unempl Ins	40	9	0	9	0
303-4746-0014-129	Vision Insurance	0	0	0	0	0
Total	Salaries & Benefits	621	-1	0	9	0
Materials and Supplies						
303-4746-0031-302	Electricity	1,365	1,376	1,000	1,000	1,000
303-4746-0031-311	Credit Card Expense	15	5	0	0	0
303-4746-0031-321	Gas	454	260	250	250	250
303-4746-0031-322	Water	2,375	3,076	2,500	2,500	2,500
303-4746-0031-362	Building Maintenance	802	0	0	160	160
303-4746-0031-381	License /permit Fee	647	671	600	793	793
303-4746-0031-384	County Seat Tax	0	0	0	0	0
Total	Materials and Supplies	5,657	5,387	4,350	4,703	4,703
Services						
303-4746-0021-208	Pest Control	0	146	0	0	0
303-4746-0021-209	Security System	300	300	300	300	300
303-4746-0021-212	Liab & Prop Insurance/Bonds	22,739	19,814	20,500	17,500	17,500
Total	Services	23,039	20,260	20,800	17,800	17,800
Total	Town Theater	29,317	25,646	25,150	22,512	22,503

Veterans Memorial District

Veterans Memorial

Salaries & Benefits

701-5991-0011-111	Full Time Salaries	60,700	68,428	69,318	69,885	74,555
701-5991-0011-112	Part Time Salaries	0	0	0	0	245
701-5991-0011-113	Overtime Pay	2,370	1,091	2,059	2,054	0
701-5991-0011-114	Other Pay	658	655	655	612	659
701-5991-0012-118	Retirement	20,561	14,089	16,852	16,768	18,893
701-5991-0013-122	FICA - Social Security	5,526	6,164	6,177	6,233	6,299

BUDGET LINE ITEM EXPENDITURE REPORT

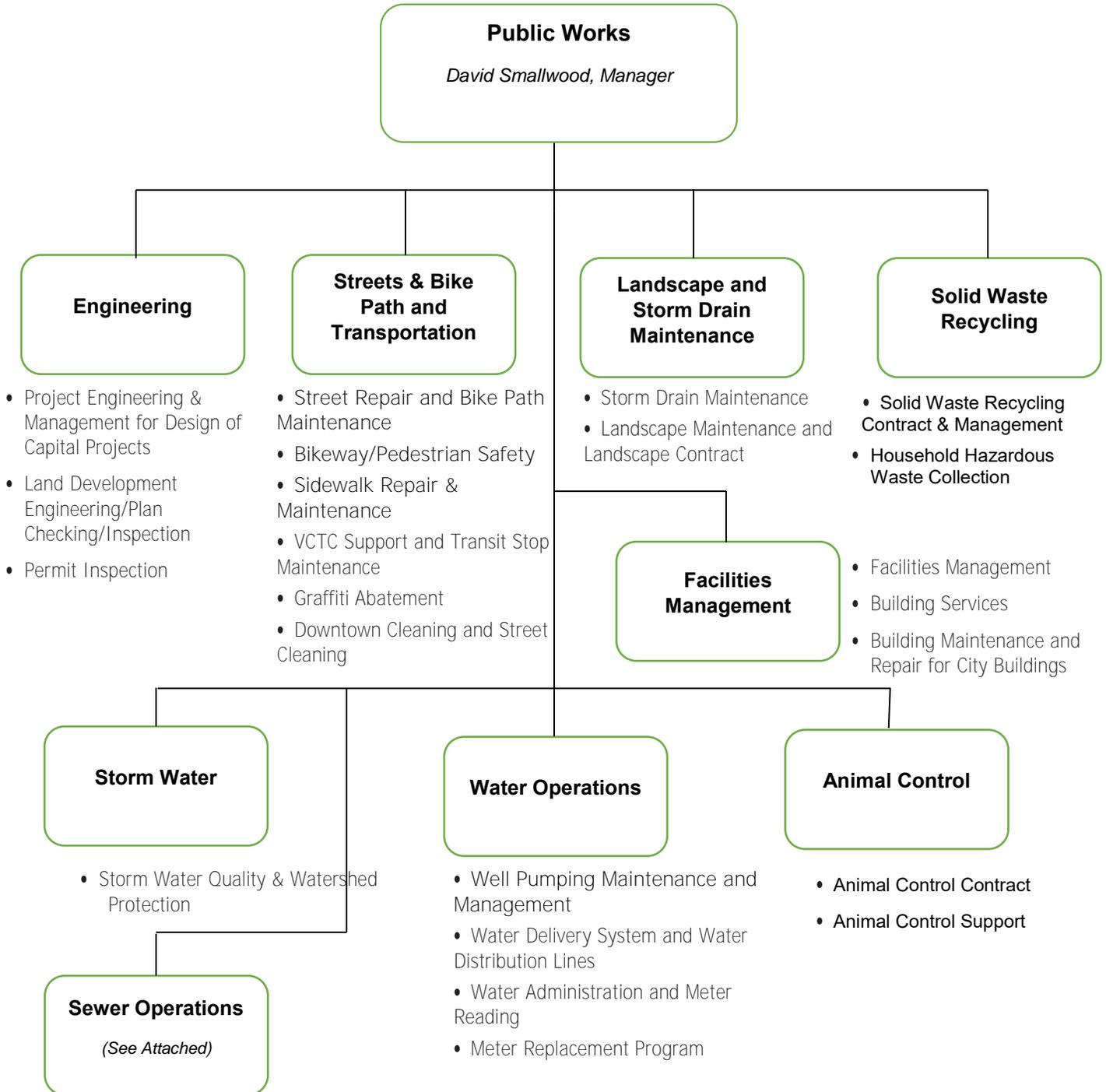
Parks & Recreation

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
701-5991-0013-123	Wkrs Comp/Unempl Ins	8,174	5,114	8,188	5,116	5,214
701-5991-0014-126	Cafeteria Plan	16,829	20,012	20,496	21,506	21,784
701-5991-0014-127	Medical Insurance	2,129	3,650	2,848	2,322	3,468
701-5991-0014-128	Dental Insurance	816	1,188	1,050	1,070	1,083
701-5991-0014-129	Vision Insurance	113	106	129	145	133
701-5991-0014-130	Life Insurance/ltd	442	553	400	492	473
701-5991-0014-131	Allowances	358	402	358	349	358
701-5991-0014-133	Mileage Reimbursement	165	52	52	54	52
Total	Salaries & Benefits	118,840	121,505	128,585	126,604	133,218
Materials and Supplies						
701-5991-0031-301	Commnications	0	0	170	170	170
701-5991-0031-302	Electricity	12,717	14,872	18,180	18,180	17,180
701-5991-0031-303	Dues & Subscriptions	123	121	125	150	150
701-5991-0031-307	Office Supplies	22	0	100	0	0
701-5991-0031-309	Supplies & Materials	6,941	4,153	7,500	7,500	7,500
701-5991-0031-310	Misc. Expense	403	134	200	200	200
701-5991-0031-311	Credit Card Expense	255	438	50	196	196
701-5991-0031-312	Special Events	0	0	0	0	0
701-5991-0031-363	Concessions	16	0	50	50	50
Total	Materials and Supplies	20,477	19,719	26,375	26,446	25,446
Services						
701-5991-0021-204	Municipal Elections	350	0	350	350	350
Total	Services	350	0	350	350	350
Total Veterans Memorial District		139,667	141,224	155,310	153,400	159,014
<hr/>						
Total Parks & Recreation		1,049,218	1,083,190	1,183,387	1,013,417	1,131,681



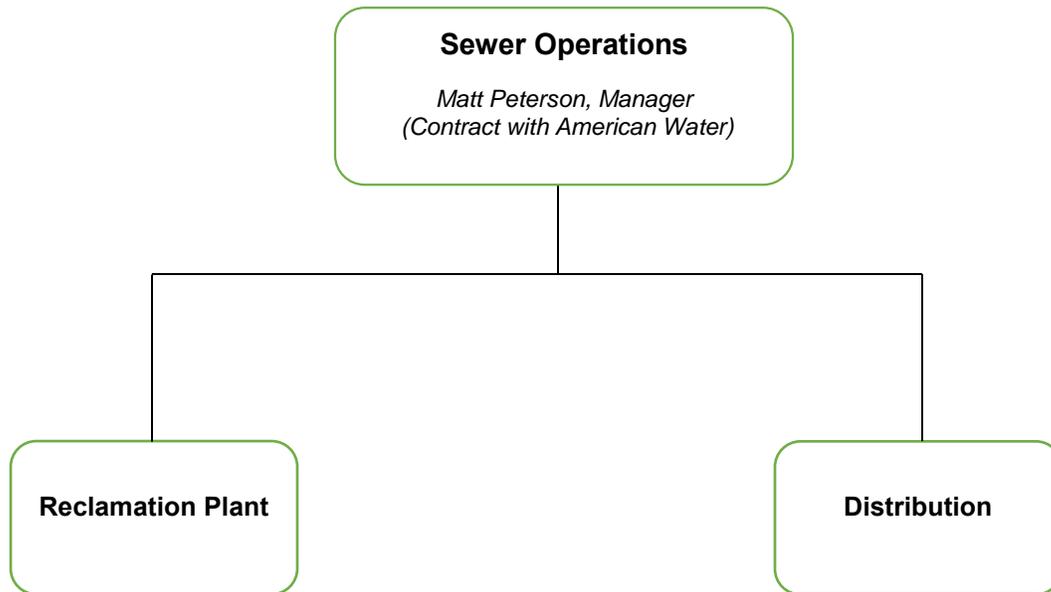
Public Works

PUBLIC WORKS ORGANIZATION CHART



Full Time Equivalent Staff: 11.000

PUBLIC WORKS - CONTINUED ORGANIZATION CHART



- Plant Management and Operations
- Collections and Pretreatment
- Mechanical/Electrical Systems
- Plant Capital and Improvements
- Treatment and Pretreatment Activities
- Equipment Maintenance and Management
- Wastewater Quality
- SCADA System and SCADA Reporting

- Distribution Operations
- Repair and Maintenance

City contracts with American Water to operate Wastewater Treatment Plant Facility

BUDGET SUMMARY EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Public Works/Engineering					
General Fund					
Government Buildings	118,141	129,626	126,553	114,761	126,488
Animal Control	98,665	113,358	133,856	133,856	82,000
Parking Facilities	0	1,411	2,500	2,500	2,500
Central Garage	49,151	47,205	56,005	40,935	62,035
Public Works Engineering	22,733	52,747	60,559	54,950	62,482
Sewer Administration	0	0	0	0	0
Total General Fund	288,690	344,347	379,473	347,002	335,505
Solid Waste					
Solid Waste Management	80,394	91,520	113,056	96,039	104,760
Total Solid Waste	80,394	91,520	113,056	96,039	104,760
Bike Path - TDA Art 3					
Bike Path Maintenance	34,215	24,821	32,586	25,413	24,791
Total Bike Path - TDA Art 3	34,215	24,821	32,586	25,413	24,791
Streets - Gasoline Tax					
Streets Maintenance	374,560	357,055	358,123	290,617	295,792
Landscape/Storm Maintenance	65,882	49,674	55,500	55,500	54,544
Total Streets - Gasoline Tax	440,441	406,729	413,623	346,117	350,336
Sewer Operating					
Sewer Administration	822,222	567,063	667,570	653,598	754,963

BUDGET SUMMARY EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Sewer Collection System	16,022	49,058	155,178	128,752	207,655
Sewer Treatment & Disposal	2,063,266	2,094,933	2,237,276	2,239,776	2,255,602
Total Sewer Operating	2,901,510	2,711,055	3,060,024	3,022,125	3,218,220
<hr style="border-top: 1px dashed black;"/>					
Water Operating					
Water Administration	-265,409	533,207	574,301	568,475	669,615
Water Pumping	627,100	628,362	716,712	682,048	886,585
Water Delivery System	426,172	349,666	612,446	489,324	505,304
Water Billing	384,932	267,017	377,876	337,840	414,759
Water Development	0	0	0	0	0
Total Water Operating	1,172,795	1,778,252	2,281,335	2,077,687	2,476,263
<hr style="border-top: 1px dashed black;"/>					
National Pollutants Discharge - NPDES - Storm Water					
National Pollutants Discharge (NPDES)	65,252	54,555	84,293	80,900	104,930
Total National Pollutants Discharge - NPDES - Storm Water	65,252	54,555	84,293	80,900	104,930
<hr style="border-top: 1px dashed black;"/>					
Veterans Memorial District					
Veterans Memorial	25,486	31,297	36,434	36,434	36,434
Total Veterans Memorial District	25,486	31,297	36,434	36,434	36,434
<hr style="border-top: 1px dashed black;"/>					
Lighting & Landscape Assessment Districts					
Landscape/Storm Maintenance	23,325	44,695	23,545	20,009	66,126
Landscape & Lighting	258,786	528,657	332,308	332,308	542,051
Storm Drain	0	100	0	0	0

BUDGET SUMMARY EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Lighting & Landscape Assessment Districts	282,111	573,451	355,853	352,317	608,177
<hr style="border-top: 1px dashed black;"/>					
Storm Drain Assessment Districts					
Landscape/Storm Maintenance	22,479	21,094	22,542	17,971	20,286
Storm Drain	10,848	9,871	125,160	125,160	125,630
Total Storm Drain Assessment Districts	33,327	30,965	147,702	143,131	145,916
<hr style="border-top: 1px dashed black;"/>					
Impact Fees					
Public Works Engineering	33,477	12,544	32,500	32,500	0
Total Impact Fees	33,477	12,544	32,500	32,500	0
<hr style="border-top: 1px dashed black;"/>					
RMRA Funds					
Transfers	0	0	349,876	349,876	282,038
Total RMRA Funds	0	0	349,876	349,876	282,038
<hr style="border-top: 1px dashed black;"/>					
Public Transit - TDA Art 8c					
Transit - VCTC	309,035	279,299	297,584	380,000	380,000
Total Public Transit - TDA Art 8c	309,035	279,299	297,584	380,000	380,000
<hr style="border-top: 1px dashed black;"/>					
Capital Projects - Park Improvements					
Building Improvements	32,070	22,250	0	0	0
Total Capital Projects - Park Improvements	32,070	22,250	0	0	0
<hr style="border-top: 1px dashed black;"/>					
Capital Projects - Streets					

BUDGET SUMMARY EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Arterial and Major Collector Rehab	5,000	273,601	349,876	238,040	140,000
Pavement Management	45,256	1,476	325,000	325,000	467,038
Total Capital Projects - Streets	50,256	275,077	674,876	563,040	607,038
<hr style="border-top: 1px dashed black;"/>					
Capital Projects - City Buildings					
Community Pool	0	0	0	0	0
Building Improvements	0	13,692	55,000	55,000	55,000
Total Capital Projects - City Buildings	0	13,692	55,000	55,000	55,000
<hr style="border-top: 1px dashed black;"/>					
Capital Projects - Water					
Water Delivery System	0	0	180,000	0	180,000
Scada/Valve System - Water	37,760	42,606	0	0	0
Fifth Street Water Line Replacement	0	0	0	0	0
Total Capital Projects - Water	37,760	42,606	180,000	0	180,000
<hr style="border-top: 1px dashed black;"/>					
Total Public Works/Engineering	5,786,820	6,692,458	8,494,215	7,907,582	8,909,408

Goals, Objectives Performance Measures

Public Works/Engineering

General Fund

Govt Buildings/Facilities

Government Buildings is responsible for maintenance of the Fillmore City Hall. City Hall is the center of City administrative operations and houses the City Council, City Administration, the City Clerk, the City Treasurer, the Human Resources function, the Risk Management Function, the Community Development Department, the Community Services Department, City Engineering, the Finance Department, Fire Department Administration, and the Department of Public Works.

Mission:

To maintain City facilities in a safe and appropriate manner with a strong commitment to quality.

Major Goals:

- 1 Maintain City facilities with minimum disruption to operations in a fiscally and managerially responsible and prudent manner.
-

Major Accomplishments:

- > Prepared for heavy rains and possible flooding
 - > Conducted weed abatement to ensure safety during the fire season
 - > Properly monitored, cleaned and repaired as needed the Fillmore Aquatic Center
 - > Refurbished two storage sheds located at Shiells Park
 - > Ongoing replacement of park benches, barbeques, field lighting, and park shelter repairs continue so the citizens of Fillmore continue to have a safe place to bring their families and to support the many sports organizations that utilizes our fields and equipment.
 - > Public Works is responsible for inspections, maintenance, and repairs for the nine (9) playground structures in the four (4) different parks that the City owns and maintains. Safety of our children is our highest priority.
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Goals, Objectives Performance Measures

Public Works/Engineering

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Complete 94% of customer-requested work by date scheduled.	Number of work requests and % completed by scheduled date.	14 requests and 70%	16 requests and 75%	18 requests and 80%	18 requests and 85%	20 requests and 90%

Goals, Objectives Performance Measures

Public Works/Engineering

General Fund

Animal Control

The City contracts for animal regulation services with the County of Ventura. This budget pays for 18 hours per month of service including the sheltering services and pick-up of injured and deceased animals, as well as leash law enforcement. Impounded stray, abandoned, lost and homeless animals are provided veterinary care, housing and board at the Camarillo Shelter.

Mission:

To ensure efficient and effective animal care and control services are provided under a contract with Ventura County Animal Control

Major Goals:

- 1 Educate the public on neutering and/or spaying their pets to minimize unwanted and uncared for animals and obtain a dog license.
 - 2 Minimize animals that are loose and not properly retained.
-

Major Accomplishments:

- > Organized a low cost mobile veterinary clinic to provide vaccines, dog licenses and microchips to City residents.
-

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Offer twice per year a mobile veterinary clinic that provides low cost vaccines, dog licenses and microchips.	Number of mobile clinics and number of Fillmore residents that participate in the program.	NA	1 clinic/15 0 particip ants	2 clinics/25 6 participan ts	2 clinics/2 54 participa nts	2 clinics/25 0 participan ts

Goals, Objectives Performance Measures

Public Works/Engineering

General Fund

Parking Facilities

The Parking Facilities Division is tasked with the maintenance of City Parking lots. Maintenance activities involve striping, signing, asphalt repair, and landscaping maintenance.

Mission:

To properly maintain the City designated parking facilities

Major Goals:

- 1 Create and manage an appropriate maintenance plan.
-

Major Accomplishments:

- > Continue to properly maintain and manage the facilities
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Properly maintain parking facilities by resealing and restriping every 5 years for 6 parking lots.	Number of parking facilities resealed and restriped with goal of 1 per fiscal year.	1	1	1	1	1

Goals, Objectives Performance Measures

Public Works/Engineering

General Fund

Central Garage

The Central Garage Division is responsible for maintaining all City vehicles at the Public Works Corporation yard. Gasoline, diesel fuel, and other vehicle maintenance-related items are also contained in the budget for this division.

Mission:

To properly maintain all City vehicles

Major Goals:

- 1 Create and manage an appropriate repair and replacement plan.
-

Major Accomplishments:

- > Continue to properly maintain and manage the garage facilities
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Properly maintain garage facilities by implementing structure and/or equipment improvements, such as upgrading the fueling system, replacing storage containers and keeping the area clean.	Number of improvements implemented with goal of one per fiscal year.	1	2	1	2	1

Goals, Objectives Performance Measures

Public Works/Engineering

General Fund

Engineering

The Engineering Division oversees the technical aspects of City operations, such as the design of new, improved, and refurbished infrastructure. The division also assists with the review and approval of land development activities to assure that sufficient public infrastructure improvements such as streets, storm drains, water delivery systems and storm drains, and sewer collection systems are constructed to properly serve the proposed developments.

Mission:

To provide efficient and safe design and construction of capital and development related infrastructure. Also ensure that roadways are safe and provide safe and convenient mobility of people, goods, and services.

Major Goals:

- 1 Design and construct public infrastructure in compliance with City codes and standards.
 - 2 Administer Capital Improvement Program (CIP) to improve, expand, maintain, rehabilitate, and enhance existing City infrastructure assets.
 - 3 Ensure development projects are designed and constructed in compliance with City, State, and Federal codes and standards.
-

Major Accomplishments:

- > Continued to manage weed control throughout the City on City-owned properties. The addition of a pre-emergent program is hoped to reduce the number of times we are required to follow up with additional spraying to help reduce staff time on this project.
 - > Provided continuous coordination for processing/approval of maps and improvement plans for The Bridges Phase II, Tract 5520 of Heritage Valley Parks. Recorded the Tract 5520-1 Final Map and provided permitting, construction management and construction inspection on the improvements.
 - > Provided continuous coordination for processing/approval of lot merger and improvement plans for Citrus Grove, Tract 5353, by KB Home.
 - > Provided continuous coordination for civil improvement inspection and approval of The Bridges Phase I, Tract 5496 of Heritage Valley Parks.
 - > Provided engineering review/comment/project conditions of approval and permitting/inspection for land development applications citywide.
 - > Completed construction to redesign and re-build The Bridges Entry Feature Fountains
 - > Monitored Rio Vista Park Community Park construction
-

Goals, Objectives Performance Measures

Public Works/Engineering

- > Worked with Caltrans on paving project along SR126
- > Pole Creek Bridge - review and monitor construction of new bridge
- > Secured Road Maintenance and Rehabilitation Account (RMRA) funds of \$340K through SB-1 for resurfacing and repair of local streets.
- > Updated the formal and informal bidding limits for public works projects to be consistent with the State's Uniform Public Construction Cost Accounting Act
- > Completed 4 quarterly updates to the base GIS information (City Limits, Parcel lines, Parcel Owners information, Street Centerline, Door Numbers, etc.

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Complete at least 50% of the fiscal year budgeted Street Capital Projects.	% of projects completed	0%:	56%:	52%:	11%:	60%:
		\$976K	\$100K	\$905K	\$575K	\$675K
		Budget/ \$0K	Budget/ \$56K	Budget/ \$469K	Budget/ \$64.2K	Budget/ \$520K
		Spent	Spent	Spent	Spent	Spend

Completed projects include: 1) Repaved parking lot, 2) Overlaid Central Ave, 3) Installed Mountain View Signal, 4) Replaced various broken sidewalks, 5) Overlaid several major arterial and collector streets

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Complete 50% of the Water Capital Improvement Projects each fiscal year.	% of projects completed	0	6%:	8%:	87%:	30%:
			\$555K	\$584K	\$180K	\$180K
			Budget/ \$35K	Budget/ \$46K	Budget/ \$157.2K	Budget/ Spend
			Spent	Spent	Spent	\$50K

Completed projects include: 1) Upgraded the SCADA system, 2) Repaired Well #8 and Well #5 Pump and Mechanisms, 3) Purchased Bachoe and Valve Turner

Goals, Objectives Performance Measures

Public Works/Engineering

Special Revenue Fund

Streets - Gasoline Tax

This City function maintains the City's streets and storm drain system. Activities include pothole patching, striping, signal maintenance, signing, street light maintenance, sidewalk repairs, road slurry seals and overlays, and storm drain cleaning and repair.

Mission:

To repair and maintain the City's asphalt streets and concrete sidewalks to City road standards and provide quality landscape improvements and tree services.

Major Goals:

- 1 Develop an updated pavement management plan in conjunction with Ventura County.
 - 2 Develop and implement a tree trimming plan for City trees
-

Major Accomplishments:

- > Continued efforts over the last four years in safety trimming of existing trees and removal of dead or diseased trees. This has dramatically reduced emergency responses and liabilities to the City of Fillmore.
 - > Removed graffiti that gets reported in a timely fashion.
 - > Repaired several street potholes throughout the City for improved safety.
 - > Completed Street Resurfacing on B Street, D Street, C Street and Mountain View utilizing \$200K of STP-L funds from Caltrans.
 - > Implement a sidewalk assessment and maintenance services agreement
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Repair pot holes as reported and identified within 5 business days.	Number of pot holes reported and repaired.	25 potholes and 25% repaired within 5 days.	30 potholes and 50% repaired within 5 days.	35 potholes and 70% repaired within 5 days.	28 potholes and 65% repaired within 5 days.	35 potholes and 75% repaired within 5 days.

Agency Goal: B Enhance and Maintain Public Infrastructure

Goals, Objectives Performance Measures

Public Works/Engineering

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Maintain the City's more than 6,000 trees.	Number of trees trimmed.	20	755	750	500	500



Goals, Objectives Performance Measures

Public Works/Engineering

Special Revenue Fund

Local Transportation - TDA Art 8a

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

Mission:

To create local streets and sidewalk capital improvements that allows the City to meet and/or maintain the required street and sidewalk standards.

Major Goals:

- 1 Create a priority list of the condition of the City's streets and sidewalks so that the limited funds can be allocated to the higher priority projects.
-

Major Accomplishments:

- > Contracted with Ventura County Street Department to develop a condition report.
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Utilize funds in a timely fashion on appropriate projects.	Percent of funds used each fiscal year	0%	0%	19% (74K used of \$379K Budget)	21% (\$130K Use out of \$625K Budget)	40% (\$175K Use out of \$325K Budget)

Goals, Objectives Performance Measures

Public Works/Engineering

Special Revenue Fund

Public Transit - TDA Art 8c

The Valley Express intercity bus and Fillmore Dial-a- Ride programs are funded and managed with revenue from this fund. Valley Express is a partnership with the Ventura County Transportation Commission, City of Ventura, City of Santa Paula, and the County of Ventura. In conjunction with the City's Dial-a-ride program, Valley Express connects Fillmore residents with other regional transit systems. From stops in Ventura and Saticoy, riders can connect with the Gold Coast transit system and Amtrak.

Mission:

To provide safe, quality, and cost effective local bus service to transit dependent residents, include seniors and disabled residents under an agreement with the Ventura County Transit Center services.

Major Goals:

- 1 Maximize ridership by providing service routes and stops that enhance community availability and use.
 - 2 Maintain on-time performance standards and headways that do not exceed 60 minutes on average.
-

Major Accomplishments:

- > Identified needs for improvements and implemented improved transit services
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Ensure transit needs are met in the community.	Operate under an approved contract for a fixed route and Dial-A Ride transit	Yes	Yes	Yes	Yes	Yes

Goals, Objectives Performance Measures

Public Works/Engineering

Special Revenue Fund

Bike Path - TDA Art 3

These funds finance the maintenance of Class I Bike Paths that have been built throughout the City for the past 33 years. The paths are planned to eventually be located throughout the City and used for both recreational and commuter purposes.

Mission:

To provide bike paths that are safe, accessible to the public and clear of debris.

Major Goals:

- 1 Educate the public on availability and location of bike paths to maximize community use.
 - 2 Clear debris or correct broken fence rails and posts to ensure bike paths can be safely used.
-

Major Accomplishments:

- > Cleaned and cleared the bike path from debris going up Sespe Creek
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Clear any debris or correct broken fence rails and posts within 2 weeks.	Number of broken fence rails and posts that were fixed.	30 rails	45 rails and 25 posts	100 rails and 25 posts	25 rails and 12 posts	25 rails and 15 posts

Goals, Objectives Performance Measures

Public Works/Engineering

Special Revenue Fund

Solid Waste

The Solid Waste Fund's goal is to protect public health by safely removing solid waste materials. This includes disposal of residential household hazardous waste, electronic waste and universal waste. The City contracts with a private hauler, to provide these services.

Mission:

To provide for efficient collection, diversion and disposal of solid waste through environmentally beneficial programs and provide city residents and small businesses with convenient and environmentally responsible methods to safely dispose of their Household Hazardous Waste (HHW).

Major Goals:

- 1 Manage the Neighborhood Clean-Up Program in a customer friendly and cost-effective manner.
-

Major Accomplishments:

- > Oversee contract with Harrison, the City's provider of solid waste, that improved service to the community.
-

Performance Measures

Agency Goal: E Create a Healthy Community Utilizing City Parks and Recreation Facilities

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Maximize access for residents and small businesses to household hazardous waste facility cleanup.	Number of citizens that participate in the clean up site that is made available 2 times per year to discard non-hazardous and hazardous waste	475	450	500	525	525

Goals, Objectives Performance Measures

Public Works/Engineering

Enterprise Fund

Sewer

The City's sewer system collects and then treats effluent at the Water Recycling Plant to remove harmful pathogens and excessive nutrients that could harm the environment. After treatment, solids are taken to Toland Landfill where they are dried and sterilized using landfill gas. The treated effluent is recycled and used for irrigation of parks and schools, or percolated into the ground. The Sewer Enterprise Fund is required to be self supporting from user fees and other sources of revenue. On June 7, 2007, the Fillmore Public Financing Authority issued \$57,490,000 in Revenue Bonds for the design and construction of the Fillmore Water Recycling Plant and various improvements to the collection system. Operation and maintenance of the Plant is accomplished under a contract with a private operator.

Mission:

To simply be the best, most efficient, most energy efficient, wastewater reclamation/ treatment plant in the United States and to provide dependable, safe, and fiscally responsible collection service to the City of Fillmore.

Major Goals:

- 1 100% regulatory compliance and beneficially recycle biosolids and treated effluent.
 - 2 Clean 34 miles of the City's wastewater collection system annually.
-

Major Accomplishments:

- > Worked on the Water Recycling Plan Permit renewal
 - > Completed 4 quarterly updates to the base Sewer GIS information that includes City Limits, sewer lines, Parcel Owners information, Street Centerline, Door Numbers, etc.
 - > Obtained extension of existing waste-water discharge requirements permit (WDR) for the Fillmore Wastewater Recycling Plant to operate through September 2018. Working with California Regional Water Quality Control Board for renewal of a 5-year WDR permit.
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Goals, Objectives Performance Measures

Public Works/Engineering

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Reduce capital maintenance costs by use of technology and improved maintenance service that will extend the equipment service life.	Capital maintenance cost incurred vs planned	\$152,500	\$145,000	\$274,820/\$0	\$285,000	\$285,000/\$0

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Conduct wastewater pipeline video inspection and cleaning schedule of 7.5 miles a year.	Miles of wastewater pipeline video inspected and cleaned	7.5 and 7.5				

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Increase the capital reserve fund balance to \$3 Million by end of FY 2030	Cummulative Balance and % Achieved	\$6,180 and .2%	\$6,180 and .2%	\$361,400 and 12%	\$717,600 and 24%	\$1,000,000 and 33%



Goals, Objectives Performance Measures

Public Works/Engineering

Enterprise Fund

Water

The Water Enterprise provides potable water to residents and businesses in Fillmore. The water, most of which originates in the Los Padres National Forest, is pumped from wells located in the Fillmore Sub basin. The City operates three active water wells within the City and two water reservoirs located in the hills above the City. The majority of the cost of operating the water system involves pumping cost, water treatment cost, and maintaining costs for the pipes that convey the water to the customers. The Water Enterprise is self-supporting from user fees and other related revenue. On November 30, 2010, the Fillmore Public Financing Authority issued \$7,480,000 in Revenue Bonds to refinance outstanding bonds. The refunded 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.

Mission:

To provide a safe, healthy, and reliable water supply to City water consumers in a fiscally-responsible manner.

Major Goals:

- 1 Maintain compliance with all United States Environmental Protection Agency (EPA) and State Department of Public Health requirements, standards, and regulations for drinking water quality.
 - 2 Conduct pump efficiency testing biennially and coordinate annual well water sampling.
 - 3 Continue water meter upgrade program, including Automated Meter Reading (AMR/AMI) equipment.
-

Major Accomplishments:

- > Replaced additional 255 water meters with the new automated read meters.
 - > Successfully ensure the safe drinking water for almost 16,000 residents. This entailed conducting daily sampling and monitoring of potable water wells located in the City.
 - > Completed and filed with the State the Urban Water Management Plan for the City of Fillmore
 - > Repaired and/or replace five water service line leaks
 - > Properly maintained and monitored the water wells located in the City
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Goals, Objectives Performance Measures

Public Works/Engineering

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Replace all water meters with new automated read meters by end of FY 2024 Total of 2,558 meters with 2,235 completed to date.	Number of water meters upgraded	250	265	56	26	26

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Maintain compliance with water quality standards, limits, and regulations with 0 violations	Water quality meets all standards	100%/0	100%/0	100%/0	99%/1 Violation	100%/0 Violations



Goals, Objectives Performance Measures

Public Works/Engineering

Special Assessment Fund

Landscape & Lighting Assessment Districts

In about 1987, the City Council created an assessment district to fund street lighting and public landscaping maintenance associated with new development so as to eliminate any impact on the General Fund. The district is comprised of five zones and 25 sub-zones. The property owners in each zone pay an annual assessment to fund the operations of the district. There currently are a total of 1,310.35 Equivalent Building Units in all of the districts/sub-zones combined.

Mission:

To provide scheduled routine tree trimming services, open space weed abatement, and landscape maintenance and properly maintained street lighting within the landscape and lighting districts.

Major Goals:

- 1 Provide scheduled routine landscape maintenance in each district throughout the City via a contract with a landscape company.
 - 2 Ensure all streetlights located in the districts are properly working and maintained.
 - 3 Issue new contract for landscape maintenance services to ensure the most cost-efficient services are provided.
-

Major Accomplishments:

- > Advertised Bids, Selected Contractor and Awarded Contract for the updated Citywide Landscape Maintenance Services
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Maintain reasonable cost to provide landscape services.	Total Landscape District landscape services contract cost and total contract cost per (equivalent building unit) EBU.	\$77,910 Total/ \$59.59 per EBU	\$74,812 Total/ \$57.22 per EBU	\$78,599 Total/ \$60.07 per EBU	\$84,400 Total/ \$101.82 per EBU (New Contract)	\$100,600 Total/ \$115.00 per EBU (New City Park Added)

Goals, Objectives Performance Measures

Public Works/Engineering

Special Revenue Fund

Storm Drain Assessment Districts

In about 1987, the City Council created an assessment district to fund storm drain maintenance associated with new development so as to eliminate any impact on the General Fund. The district is comprised of nine zones. The property owners in each zone pay an annual assessment to fund the operations of the district. There currently are a total of 1,459.8 Equivalent Building Units in all of the districts/zones combined.

Mission:

To provide scheduled routine storm drain cleaning services for storm drain districts.

Major Goals:

- 1 Ensure all storm drain basins are properly cleaned and maintained.
-

Major Accomplishments:

- > Conducted a study of the impact fees and implemented new fees
-

Performance Measures

Agency Goal: F Operate and Manage Finances and Technology in a Fiscally and Managerially Responsible Manner

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Maintain reasonable cost to maintain storm drains.	Total cost per storm drain district/zone	\$82,887	\$62,932	\$101,982	\$115,58	\$116,720
	and total cost per EBU	Total/ \$56.78 per EBU	Total/ \$43.11 per EBU	Total/ \$69.86 per EBU	2 Total/ \$79.22 per EBU	Total/ \$80.00 per EBU

Goals, Objectives Performance Measures

Public Works/Engineering

Special Revenue Fund

NPDES - Storm Water

The NPDES Fund was established to finance compliance with the Federal Clean Water Act, which mandates that local communities eliminate pollution in storm water to the maximum extent possible. The Ventura County Watershed Protection District (VCWPD) was formed to assist cities and the County of Ventura to comply with the Federal Clean Water Act. The VCWPD is comprised of the Cities of Ojai, Ventura, Fillmore, Oxnard, Santa Paula, Port Hueneme, Camarillo, Thousand Oaks, Simi Valley, Moorpark and the unincorporated parts of the County. The District levies assessments each year that are apportioned to each city and the County.

Mission:

To improve the quality of water in our local streams and, ultimately, the ocean.

Major Goals:

- 1 Inventory, inspect, and clean catch basin inlets, channels, ditches, and detention basins prior to annual wet season.
 - 2 Comply with Ventura Countywide Municipal Stormwater National Pollutant Discharge Elimination System (NPDES) permit requirements in the areas of public education and outreach, illicit discharge response and abatement, public infrastructure maintenance,
-

Major Accomplishments:

- > Implemented NPDES program for full compliance and completed NPDES Annual Report.
-

Performance Measures

Agency Goal: B Enhance and Maintain Public Infrastructure

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Clear deposits of silt/debris from detention basins annually per California Regional Water Quality Control Board permit.	Number of storm drain catch basins inspected and cleaned	6	6	6	8	8

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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Public Works/Engineering

General Fund

Government Buildings

Salaries & Benefits

101-4209-0011-111	Full Time Salaries	12,445	13,617	18,714	7,187	9,058
101-4209-0011-113	Overtime Pay	76	48	114	181	200
101-4209-0012-118	Retirement	3,626	740	1,308	522	646
101-4209-0013-122	FICA - Social Security	1,098	1,398	1,829	769	921
101-4209-0013-123	Wkrs Comp/Unempl Ins	1,158	769	1,396	1,249	689
101-4209-0014-126	Cafeteria Plan	2,165	6,183	7,040	3,120	3,807
101-4209-0014-127	Medical Insurance	152	289	871	73	512
101-4209-0014-128	Dental Insurance	120	439	495	124	165
101-4209-0014-129	Vision Insurance	8	22	31	17	22
101-4209-0014-130	Life Insurance/ltd	75	177	152	65	72
Total	Salaries & Benefits	20,921	23,681	31,950	13,307	16,091

Materials and Supplies

101-4209-0031-301	Communications	30,034	37,441	25,300	30,300	40,300
101-4209-0031-302	Electricity	29,248	30,952	27,815	29,815	30,412
101-4209-0031-309	Supplies & Materials	3,173	4,694	4,500	4,500	4,500
101-4209-0031-312	Building Maintenance & Repairs	4,547	3,034	5,000	3,000	3,000
101-4209-0031-321	Gas	2,421	2,034	3,040	2,040	2,040
101-4209-0031-322	Water	2,375	3,076	3,596	2,596	2,096
101-4209-0031-327	Trash Disposal	0	0	372	372	372
101-4209-0031-390	Furniture & Equipment	6,986	4,981	0	0	0
101-4209-0031-400	Miscellaneous	197	500	500	500	500
101-4209-0031-440	Property Tax	738	1,770	1,700	1,700	1,700
Total	Materials and Supplies	79,719	88,482	71,823	74,823	84,920

Services

101-4209-0021-207	Equipment Maintenance	4,319	1,088	3,500	3,500	3,500
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BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4209-0021-210	Building Maintenance	2,820	5,952	5,830	5,830	5,330
101-4209-0021-212	Liab & Prop Insurance/Bonds	0	0	0	0	0
101-4209-0021-238	Permits & Fees	1,783	1,496	1,050	1,050	2,550
101-4209-0021-239	Fire Extinguisher Service	272	144	600	600	600
101-4209-0021-245	Contract Services	0	500	500	500	500
101-4209-0021-252	Generator Maintenance	0	300	300	300	300
101-4209-0021-262	Park Building Maintenance	1,897	875	5,000	5,000	3,000
101-4209-0021-267	HVAC Maintenance	2,522	3,016	2,000	5,851	5,698
101-4209-0021-276	Postage Machine	3,889	4,091	4,000	4,000	4,000
Total Services		17,501	17,462	22,780	26,631	25,478

Animal Control

Services

101-4315-0021-221	Ventura Co Animal Control	98,665	113,358	133,856	133,856	82,000
Total Services		98,665	113,358	133,856	133,856	82,000

Parking Facilities

Materials and Supplies

101-4423-0031-309	Supplies & Materials	0	1,411	1,000	1,000	1,000
Total Materials and Supplies		0	1,411	1,000	1,000	1,000

Services

101-4423-0021-207	Equipment Maintenance	0	0	500	500	500
101-4423-0021-234	Parking Lot Striping	0	0	1,000	1,000	1,000
Total Services		0	0	1,500	1,500	1,500

Central Garage

Materials and Supplies

101-4425-0031-301	Communications	211	36	400	400	600
101-4425-0031-302	Electricity	7,026	7,256	9,700	7,700	7,700
101-4425-0031-307	Office Supplies	0	64	0	0	0
101-4425-0031-308	Vehicle/Equipment Maintenance	3,192	4,254	3,500	3,000	3,000

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4425-0031-309	Supplies & Materials	3,364	3,289	3,000	3,000	3,000
101-4425-0031-322	Water	4,108	6,083	3,605	3,605	3,605
101-4425-0031-329	Fuel	16,684	14,189	20,000	10,000	30,000
101-4425-0031-359	Small Tools	234	1,813	2,000	1,800	1,800
101-4425-0031-400	Miscellaneous	525	596	800	770	770
Total	Materials and Supplies	35,343	37,579	43,005	30,275	50,475

Services

101-4425-0021-207	Equipment Maintenance	1,315	1,325	2,000	1,800	1,500
101-4425-0021-210	Building Maintenance	7,071	3,365	2,800	2,300	2,300
101-4425-0021-238	Permits & Fees	1,831	1,868	1,800	1,800	2,800
101-4425-0021-239	Fire Extinguisher Service	504	526	600	540	540
101-4425-0021-245	Contract Services	0	0	1,500	1,000	1,000
101-4425-0021-261	Landscape Contract	2,324	1,936	3,000	2,000	2,100
101-4425-0021-267	Maintenance	0	0	500	500	600
101-4425-0021-279	Copier Lease	763	607	800	720	720
Total	Services	13,808	9,626	13,000	10,660	11,560

Public Works Engineering

Salaries & Benefits

101-4534-0011-111	Full Time Salaries	165	22,273	27,342	23,620	33,152
101-4534-0012-118	Retirement	7,926	1,655	2,394	1,784	1,677
101-4534-0013-122	FICA - Social Security	0	1,882	2,188	1,939	1,672
101-4534-0013-123	Wkrs Comp/Unempl Ins	2,254	1,731	2,246	1,736	1,811
101-4534-0014-126	Cafeteria Plan	0	3,676	4,217	4,116	2,907
101-4534-0014-127	Medical Insurance	285	431	768	495	393
101-4534-0014-128	Dental Insurance	0	260	264	203	264
101-4534-0014-129	Vision Insurance	0	20	36	28	36
101-4534-0014-130	Life Insurance/ltd	31	170	154	130	170
101-4534-0014-131	Allowances	0	0	0	0	0
Total	Salaries & Benefits	10,660	32,099	39,609	34,050	42,082

Materials and Supplies

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4534-0031-303	Dues & Subscriptions	0	0	200	200	200
101-4534-0031-307	Office Supplies	0	0	250	250	250
101-4534-0031-309	Supplies & Materials	510	0	500	450	450
Total	Materials and Supplies	510	0	950	900	900
Services						
101-4534-0021-245	Contract Services	11,563	20,647	20,000	20,000	19,500
Total	Services	11,563	20,647	20,000	20,000	19,500
<u>Sewer Administration</u>						
Salaries & Benefits						
101-4638-0011-114	Other Pay	0	0	0	0	0
Total	Salaries & Benefits	0	0	0	0	0
Total	General Fund	288,690	344,347	379,473	347,002	335,505

Solid Waste

Solid Waste Management

Salaries & Benefits

212-4636-0011-111	Full Time Salaries	42,702	47,483	51,506	43,745	48,851
212-4636-0011-113	Overtime Pay	224	497	872	810	1,500
212-4636-0011-114	Other Pay	974	1,335	186	1,241	1,234
212-4636-0012-118	Retirement	9,082	11,584	14,102	14,274	16,550
212-4636-0013-122	FICA - Social Security	3,361	3,874	3,795	3,288	3,693
212-4636-0013-123	Wkrs Comp/Unempl Ins	4,383	3,168	5,124	3,132	3,077
212-4636-0014-126	Cafeteria Plan	7,691	8,465	8,804	7,515	7,537
212-4636-0014-127	Medical Insurance	794	924	953	733	882
212-4636-0014-128	Dental Insurance	330	430	330	330	350
212-4636-0014-129	Vision Insurance	49	45	52	46	47
212-4636-0014-130	Life Insurance/ltd	286	333	217	261	277
212-4636-0014-131	Allowances	175	213	193	143	165

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
212-4636-0014-132	Deferred Comp	71	329	400	303	400
212-4636-0014-133	Mileage Reimbursement	176	175	172	177	155
Total	Salaries & Benefits	70,297	78,855	86,706	75,998	84,719
Materials and Supplies						
212-4636-0031-305	Postage/Delivery	300	300	250	250	250
212-4636-0031-306	Printing/Advertising	0	108	600	600	600
212-4636-0031-308	Vehicle/Equipment Maintenance	0	1,000	1,000	1,000	1,000
212-4636-0031-311	Credit Card Expense	673	604	300	318	318
212-4636-0031-375	Bad Debt Expense	481	-40	0	0	0
Total	Materials and Supplies	1,453	1,972	2,150	2,168	2,168
Services						
212-4636-0021-245	Contract Services	298	0	3,000	3,000	3,000
212-4636-0021-265	Landfill Flood Mitigation	0	0	9,500	9,500	9,500
212-4636-0021-280	Collection Event Contract	0	0	1,000	1,000	1,000
212-4636-0021-285	Collect Evnt/County Fac @ \$126	97	0	300	300	300
212-4636-0021-286	Currency Train/Hazwopper/DOT	0	0	400	400	400
212-4636-0021-295	Household Hazard Waste	8,249	10,693	10,000	3,673	3,673
Total	Services	8,644	10,693	24,200	17,873	17,873
Total	Solid Waste	80,394	91,520	113,056	96,039	104,760

Bike Path - TDA Art 3

Bike Path Maintenance

Salaries & Benefits

211-4426-0011-111	Full Time Salaries	12,539	10,936	12,831	7,612	9,323
211-4426-0011-113	Overtime Pay	465	405	306	327	500
211-4426-0011-114	Other Pay	1,194	1,126	137	898	882
211-4426-0012-118	Retirement	4,010	4,594	5,503	5,189	5,646
211-4426-0013-122	FICA - Social Security	1,238	1,075	1,048	732	956
211-4426-0013-123	Wkrs Comp/Unempl Ins	1,845	1,144	1,845	1,112	1,118

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
211-4426-0014-126 Cafeteria Plan	3,192	2,776	3,235	2,035	2,450
211-4426-0014-127 Medical Insurance	204	305	319	245	410
211-4426-0014-128 Dental Insurance	163	208	135	100	129
211-4426-0014-129 Vision Insurance	22	9	18	14	17
211-4426-0014-130 Life Insurance/ltd	87	95	61	51	53
211-4426-0014-131 Allowances	176	164	147	98	111
Total Salaries & Benefits	25,134	22,837	25,586	18,413	21,594
Materials and Supplies					
211-4426-0031-308 Vehicle/Equipment Maintenance	0	469	500	500	300
211-4426-0031-309 Supplies & Materials	295	0	300	300	100
211-4426-0031-347 Safety Equipment	0	0	300	300	100
211-4426-0031-359 Misc Tools	26	100	100	100	100
Total Materials and Supplies	321	569	1,200	1,200	600
Services					
211-4426-0021-210 Bike Path Maintenance	6,706	1,414	5,000	5,000	1,797
211-4426-0021-220 Fixed Assets	2,055	0	800	800	800
Total Services	8,761	1,414	5,800	5,800	2,597
Total Bike Path - TDA Art 3	34,215	24,821	32,586	25,413	24,791

Streets - Gasoline Tax

Streets Maintenance

Salaries & Benefits

203-4421-0011-111 Full Time Salaries	94,118	96,107	94,201	54,417	65,210
203-4421-0011-113 Overtime Pay	1,882	2,744	3,515	2,476	2,500
203-4421-0011-114 Other Pay	6,705	8,260	7,264	5,465	7,382
203-4421-0012-118 Retirement	36,862	39,380	41,062	37,647	42,981
203-4421-0013-122 FICA - Social Security	8,690	9,100	7,768	5,154	5,463
203-4421-0013-123 Wkrs Comp/Unempl Ins	15,504	9,256	15,149	8,889	8,836
203-4421-0014-126 Cafeteria Plan	23,594	24,023	24,259	13,991	14,690

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
203-4421-0014-127	Medical Insurance	2,867	2,917	2,572	1,676	1,679
203-4421-0014-128	Dental Insurance	1,131	1,428	1,258	677	895
203-4421-0014-129	Vision Insurance	165	139	130	93	67
203-4421-0014-130	Life Insurance/ltd	646	691	591	352	452
203-4421-0014-131	Allowances	1,295	1,407	1,238	664	701
Total	Salaries & Benefits	193,459	195,451	199,008	131,502	150,856

Materials and Supplies

203-4421-0031-303	Dues & Subscriptions	0	0	300	300	300
203-4421-0031-304	Meetings & Travel	0	499	800	800	800
203-4421-0031-307	Office Supplies	425	193	450	450	450
203-4421-0031-308	Vehicle/Equipment Maintenance	13,349	7,409	5,000	5,000	3,821
203-4421-0031-309	Supplies & Materials	1,890	1,351	1,500	1,500	1,500
203-4421-0031-318	Training Expense	2,046	670	1,500	1,500	1,500
203-4421-0031-323	Street Maintenance	4,981	4,163	5,000	5,000	5,000
203-4421-0031-325	Sidewalk Maintenance	4,121	8,508	5,000	5,000	5,000
203-4421-0031-326	Storm Drain Maintenance	1,392	1,500	1,500	1,500	1,500
203-4421-0031-327	Trash Disposal	1,229	1,752	2,500	2,500	2,500
203-4421-0031-328	Traffic Control Materials	5,559	5,384	5,000	5,000	5,000
203-4421-0031-329	Fuel	3,831	7,882	4,000	4,000	4,000
203-4421-0031-347	Safety Equipment	162	300	300	300	300
203-4421-0031-352	Anti-Graffiti	8,578	8,371	6,600	6,600	6,600
203-4421-0031-359	Small Tools	359	1,790	1,500	1,500	1,500
Total	Materials and Supplies	47,923	49,772	40,950	40,950	39,771

Services

203-4421-0021-206	Computer Systems/Web	1,500	1,500	0	0	0
203-4421-0021-212	Liab & Prop Insurance/Bonds	802	568	505	505	505
203-4421-0021-222	Weed Abatement	1,385	1,713	1,500	1,500	1,500
203-4421-0021-223	Street Light Maintenance	63,841	63,078	65,000	65,000	64,000
203-4421-0021-226	Cal Trans Signals	6,976	13,063	9,500	9,500	9,500
203-4421-0021-231	Tree Maintenance Program	0	1,992	2,000	2,000	2,000

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
203-4421-0021-236	Cert Pest Control License	140	110	160	160	160
203-4421-0021-245	Contract Services	53,699	20,434	30,000	30,000	20,000
203-4421-0021-323	Street Maint - Contract	2,835	7,374	4,000	4,000	4,000
203-4421-0021-325	Sidewalk Maint - Contract	0	0	4,000	4,000	2,000
203-4421-0021-354	Debris Basin Cleanout	2,000	2,000	1,500	1,500	1,500
Total	Services	133,178	111,832	118,165	118,165	105,165

Landscape/Storm Maintenanc

Services

203-4422-0021-231	Tree Maintenance Program	65,882	49,174	55,000	55,000	54,044
203-4422-0021-311	Tree Trimming	0	500	500	500	500
Total	Services	65,882	49,674	55,500	55,500	54,544

Total Streets - Gasoline Tax		440,441	406,729	413,623	346,117	350,336
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Sewer Operating

Sewer Administration

Salaries & Benefits

301-4638-0011-111	Full Time Salaries	75,832	163,208	176,019	178,831	251,439
301-4638-0011-112	Part Time Salaries	0	0	0	0	3,308
301-4638-0011-113	Overtime Pay	278	729	942	1,039	1,000
301-4638-0011-114	Other Pay	281	1,435	1,243	1,772	1,338
301-4638-0012-118	Retirement	17,590	49,707	38,908	32,168	46,661
301-4638-0013-122	FICA - Social Security	5,732	12,031	16,600	13,617	19,426
301-4638-0013-123	Wkrs Comp/Unempl Ins	12,730	9,270	14,430	9,475	11,017
301-4638-0014-126	Cafeteria Plan	12,908	24,874	29,263	29,896	29,421
301-4638-0014-127	Medical Insurance	1,198	2,094	3,063	2,352	2,587
301-4638-0014-128	Dental Insurance	611	1,576	1,955	1,449	1,543
301-4638-0014-129	Vision Insurance	87	141	197	196	182
301-4638-0014-130	Life Insurance/ltd	616	1,153	1,151	1,066	1,103
301-4638-0014-131	Allowances	0	88	343	139	179

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
301-4638-0014-132	Deferred Comp	113	1,125	1,800	1,213	2,120
301-4638-0014-133	Mileage Reimbursement	487	857	1,190	1,272	1,622
Total	Salaries & Benefits	128,462	268,286	287,105	274,484	372,946

Materials and Supplies

301-4638-0031-303	Dues & Subscriptions	0	54	500	500	500
301-4638-0031-304	Meetings & Travel	30	0	500	500	500
301-4638-0031-305	Postage/Delivery	21,965	21,000	26,265	26,265	26,265
301-4638-0031-306	Printing/Advertising	1,149	335	1,200	1,200	1,200
301-4638-0031-307	Office Supplies	0	0	500	500	500
301-4638-0031-309	Supplies & Materials	715	0	0	437	437
301-4638-0031-310	Misc. Expense	0	0	0	212	212
301-4638-0031-311	Credit Card Expense	40,036	40,813	35,000	35,000	35,000
301-4638-0031-375	Bad Debt Expense	259,078	-3,309	0	0	0
301-4638-0031-390	Furniture & Equipment	0	0	4,000	2,000	2,000
Total	Materials and Supplies	322,972	58,893	67,965	66,614	66,614

Services

301-4638-0021-201	Contract Legal Services	11,796	588	15,000	15,000	15,000
301-4638-0021-206	Computer Support/Web	0	0	2,000	0	0
301-4638-0021-211	Audit Services	0	2,381	0	0	0
301-4638-0021-212	Liab & Prop Insurance/Bonds	166,082	144,698	149,000	149,000	149,000
301-4638-0021-245	Contract Services	144,636	77,106	110,000	110,000	112,903
301-4638-0021-248	Annual DBO Audit-Report	48,275	10,150	30,000	30,000	30,000
301-4638-0021-269	Computer Maintenance	0	0	2,000	2,000	2,000
301-4638-0021-281	Software Systems	0	4,961	4,500	6,500	6,500
Total	Services	370,788	239,884	312,500	312,500	315,403

Sewer Collection System

Salaries & Benefits

301-4639-0011-111	Full Time Salaries	15,136	25,454	57,607	37,572	90,779
301-4639-0011-113	Overtime Pay	81	433	2,879	1,458	0
301-4639-0011-114	Other Pay	945	1,430	273	2,585	164

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
301-4639-0012-118	Retirement	-14,954	9,801	27,817	20,367	33,370
301-4639-0013-122	FICA - Social Security	1,255	1,809	5,154	3,470	6,410
301-4639-0013-123	Wkrs Comp/Unempl Ins	2,633	1,694	3,140	1,848	6,427
301-4639-0014-126	Cafeteria Plan	2,789	5,320	10,640	9,592	13,775
301-4639-0014-127	Medical Insurance	241	469	1,669	1,146	5,185
301-4639-0014-128	Dental Insurance	106	259	512	459	855
301-4639-0014-129	Vision Insurance	19	30	83	64	116
301-4639-0014-130	Life Insurance/ltd	80	143	243	246	353
301-4639-0014-131	Allowances	163	278	662	444	723
Total	Salaries & Benefits	8,495	47,122	110,678	79,252	158,155
Materials and Supplies						
301-4639-0031-309	Supplies & Materials	1,900	397	3,000	3,000	3,000
301-4639-0031-313	Sewer/Reclaimed Water Atlas	169	0	2,500	2,500	2,500
301-4639-0031-371	Emergency Cleanup	734	390	4,000	4,000	4,000
Total	Materials and Supplies	2,803	787	9,500	9,500	9,500
Services						
301-4639-0021-297	GIS Data Base/Mapping	4,725	1,150	5,000	5,000	5,000
Total	Services	4,725	1,150	5,000	5,000	5,000
Capital Outlay						
301-4639-0051-502	Sewer Manholes	0	0	30,000	35,000	35,000
Total	Capital Outlay	0	0	30,000	35,000	35,000
<u>Sewer Treatment & Disposal</u>						
Materials and Supplies						
301-4640-0031-302	Electricity	232,016	249,921	270,300	270,300	270,300
301-4640-0031-308	Vehicle/Equipment Maintenance	4,904	2,694	5,000	5,000	5,000
301-4640-0031-322	Water	4,207	6,923	5,000	7,500	8,000
301-4640-0031-335	Recycled Water Line Maint.	0	6,508	10,000	10,000	10,000
Total	Materials and Supplies	241,127	266,046	290,300	292,800	293,300
Services						

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
301-4640-0021-241	RWQCB/WDR Permit-OMI	41,330	36,852	35,000	35,000	0
301-4640-0021-246	Effluent Disposal O&M	2,449	0	15,000	15,000	0
301-4640-0021-249	Spill, Prevent, Control Plan	0	0	4,000	4,000	0
301-4640-0021-255	APCD permit	590	0	600	600	600
301-4640-0021-258	Plant Contract	1,451,331	1,484,279	1,545,881	1,545,881	1,592,257
301-4640-0021-259	Biosolids Disposal	101,902	84,802	110,745	110,745	110,745
301-4640-0021-261	WWTP Site Maint Mitigation	6,605	6,962	10,000	10,000	10,000
301-4640-0021-263	Fac/Equip R&R Charge Non-Memb	184,450	184,450	184,450	184,450	207,400
301-4640-0021-264	Water Softener Buy-Back Prog	550	0	1,000	1,000	1,000
301-4640-0021-265	Ground Wtr Monitor Well Test	0	3,016	10,300	10,300	10,300
301-4640-0021-267	Portable Toilet Admin Fee	32,933	28,527	30,000	30,000	30,000
Total Services		1,822,139	1,828,887	1,946,976	1,946,976	1,962,302
Total Sewer Operating		2,901,510	2,711,055	3,060,024	3,022,125	3,218,220

Water Operating

Water Administration

Salaries & Benefits

302-4847-0011-111	Full Time Salaries	211,151	180,819	210,889	196,902	253,472
302-4847-0011-112	Part Time Salaries	0	0	0	0	1,470
302-4847-0011-113	Overtime Pay	527	207	250	600	600
302-4847-0011-114	Other Pay	417	277	428	307	983
302-4847-0011-116	Stand-By Pay	0	0	0	0	0
302-4847-0012-118	Retirement	-771,921	114,191	28,081	25,394	42,477
302-4847-0013-122	FICA - Social Security	15,452	14,304	15,304	14,627	23,579
302-4847-0013-123	Wkrs Comp/Unempl Ins	16,417	11,082	16,924	11,189	12,692
302-4847-0014-126	Cafeteria Plan	33,301	30,835	37,102	32,843	36,149
302-4847-0014-127	Medical Insurance	3,539	3,073	5,708	2,979	5,984
302-4847-0014-128	Dental Insurance	1,631	2,020	1,488	1,546	2,025
302-4847-0014-129	Vision Insurance	223	171	202	209	707

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
302-4847-0014-130 Life Insurance/ltd	1,366	1,614	1,000	1,167	1,200
302-4847-0014-131 Allowances	241	400	358	330	358
302-4847-0014-132 Deferred Comp	368	1,125	1,600	1,213	2,120
302-4847-0014-133 Mileage Reimbursement	1,546	1,265	1,803	1,504	1,796
Total Salaries & Benefits	-485,742	361,381	321,137	290,811	385,611
Materials and Supplies					
302-4847-0031-301 Communications	12,142	11,172	8,500	8,500	8,500
302-4847-0031-302 Electricity	0	54	1,200	1,200	1,800
302-4847-0031-307 Office Supplies	0	0	100	100	100
302-4847-0031-310 Misc. Expense	769	108	1,124	1,124	1,124
302-4847-0031-318 Training Expense	161	978	2,000	1,500	2,000
302-4847-0031-322 Water	606	825	9,240	4,240	12,480
302-4847-0031-390 Furniture & Equipment	823	4,253	5,000	5,000	5,000
Total Materials and Supplies	14,501	17,390	27,164	21,664	31,004
Services					
302-4847-0021-201 Contract Legal Services	3,914	784	5,000	5,000	5,000
302-4847-0021-211 Audit Services	0	2,381	0	0	0
302-4847-0021-212 Liab & Prop Insurance/Bonds	142,275	122,631	125,000	125,000	125,000
302-4847-0021-245 Contract Services	57,235	28,640	85,000	115,000	110,000
302-4847-0021-269 Computer Maintenance	0	0	2,500	2,500	2,500
302-4847-0021-281 Software Systems	0	0	4,500	4,500	6,500
302-4847-0021-289 Special Projects	0	0	1,500	1,500	1,500
Total Services	203,424	154,436	223,500	253,500	250,500
Capital Outlay					
302-4847-0051-580 Computer	2,409	0	2,500	2,500	2,500
Total Capital Outlay	2,409	0	2,500	2,500	2,500
<u>Water Pumping</u>					
Salaries & Benefits					
302-4848-0011-111 Full Time Salaries	65,190	70,498	85,797	71,177	125,297

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
302-4848-0011-113	Overtime Pay	1,307	1,814	3,160	2,453	2,500
302-4848-0011-114	Other Pay	4,766	4,928	5,546	5,927	5,840
302-4848-0012-118	Retirement	17,914	24,873	33,641	25,023	42,726
302-4848-0013-122	FICA - Social Security	5,712	6,613	7,238	6,671	8,867
302-4848-0013-123	Wkrs Comp/Unempl Ins	7,643	5,509	9,997	5,514	5,942
302-4848-0014-126	Cafeteria Plan	14,356	18,549	23,777	18,989	26,229
302-4848-0014-127	Medical Insurance	1,198	1,137	3,411	2,273	6,995
302-4848-0014-128	Dental Insurance	649	976	762	915	1,168
302-4848-0014-129	Vision Insurance	100	107	226	127	258
302-4848-0014-130	Life Insurance/ltd	348	493	452	470	638
302-4848-0014-131	Allowances	823	1,041	1,106	910	1,224
Total	Salaries & Benefits	120,008	136,538	175,112	140,448	227,685
Materials and Supplies						
302-4848-0031-301	Communications	108	735	1,000	1,000	1,000
302-4848-0031-302	Electricity	122,812	161,584	117,300	117,300	234,600
302-4848-0031-303	Dues & Subscriptions	1,500	1,500	6,000	6,000	6,000
302-4848-0031-308	Vehicle/Equipment Maintenance	3,816	1,566	1,500	1,500	1,500
302-4848-0031-309	Supplies & Materials	1,000	535	1,000	1,000	1,000
302-4848-0031-318	Training Expense	116	382	2,000	2,000	2,000
302-4848-0031-332	Well Supplies & Materials	10,802	14,592	15,000	15,000	15,000
302-4848-0031-333	Chemicals & Gases	16,971	17,099	22,000	22,000	22,000
302-4848-0031-389	Generator Maint.	2,345	2,075	6,000	6,000	6,000
Total	Materials and Supplies	159,469	200,067	171,800	171,800	289,100
Services						
302-4848-0021-207	Well Maintenance	10,911	4,080	5,000	5,000	5,000
302-4848-0021-238	Permits & Fees	7,089	12,748	14,000	14,000	14,000
302-4848-0021-265	Pumping Tax	282,321	239,392	293,000	293,000	293,000
302-4848-0021-266	Laboratory Work	15,361	10,178	20,000	20,000	20,000
302-4848-0021-267	Scada Maintenance	19,648	18,762	20,000	20,000	20,000
302-4848-0021-277	Cathodic System Mtn.	5,182	2,372	7,000	7,000	7,000

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
302-4848-0021-279 Pump Efficiency Test	0	0	1,800	1,800	1,800
302-4848-0021-286 NPDES Permit/Well Mtnc	5,880	2,950	6,000	6,000	6,000
302-4848-0021-287 CFD #1 Tax	1,232	1,276	3,000	3,000	3,000
Total Services	347,624	291,757	369,800	369,800	369,800
Capital Outlay					
302-4848-0051-511 Well Repairs	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0

Water Delivery System

Salaries & Benefits

302-4850-0011-111 Full Time Salaries	104,716	106,491	133,979	88,089	134,130
302-4850-0011-113 Overtime Pay	1,806	3,378	5,639	4,410	5,000
302-4850-0011-114 Other Pay	7,327	9,428	10,477	8,418	10,122
302-4850-0012-118 Retirement	39,924	45,901	60,748	44,557	68,881
302-4850-0013-122 FICA - Social Security	9,155	10,178	11,231	8,386	10,530
302-4850-0013-123 Wkrs Comp/Unempl Ins	16,020	9,803	18,485	9,636	9,785
302-4850-0014-126 Cafeteria Plan	24,659	27,466	33,107	22,868	24,608
302-4850-0014-127 Medical Insurance	4,401	2,554	3,651	2,739	3,727
302-4850-0014-128 Dental Insurance	1,127	1,447	1,129	1,097	1,356
302-4850-0014-129 Vision Insurance	172	159	186	152	184
302-4850-0014-130 Life Insurance/ltd	658	740	523	574	614
302-4850-0014-131 Allowances	1,371	1,606	1,489	1,086	1,257
302-4850-0014-133 Mileage Reimbursement	0	0	250	0	0
Total Salaries & Benefits	211,337	219,152	280,896	192,014	270,194

Materials and Supplies

302-4850-0031-308 Vehicle/Equipment Maintenance	2,891	9,459	8,000	8,000	8,000
302-4850-0031-309 Supplies & Materials	589	662	500	2,500	2,500
302-4850-0031-318 Training Expense	82	171	4,500	4,500	4,500
302-4850-0031-329 Fuel	5,969	12,516	8,000	8,000	8,000
302-4850-0031-335 Pipeline Mtnc	10,552	16,743	16,000	16,000	16,000
302-4850-0031-336 Reservoir Mtnc	0	1,954	200	200	200

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
302-4850-0031-337	Meter Mtn	16,764	12,531	15,000	12,000	15,000
302-4850-0031-338	Hydrant Mtn	8,022	1,195	8,000	5,000	5,000
302-4850-0031-339	Backflow Prevention Mtn	3,261	2,604	6,000	6,000	6,000
302-4850-0031-359	Small Tools	3,803	816	4,000	4,000	4,000
302-4850-0031-371	Water Emergency Supplies	57	564	1,000	1,000	1,000
Total	Materials and Supplies	51,991	59,214	71,200	67,200	70,200
Services						
302-4850-0021-238	Permits & Fees	0	0	500	500	500
302-4850-0021-245	Contract Services	76,683	25,264	48,500	48,500	48,500
302-4850-0021-263	Large Water System Fee	17,565	15,765	15,000	15,000	15,000
302-4850-0021-264	Underground Alert	470	440	500	500	500
302-4850-0021-268	Cross Connection Maintenance	2,814	1,937	3,000	3,000	3,000
302-4850-0021-278	Water Pavement Patch	15,380	16,784	20,000	20,000	20,000
302-4850-0021-280	Backflow Device Test	5,090	6,333	6,110	6,110	6,110
302-4850-0021-297	GIS Data Base/Mapping	4,725	1,150	5,000	5,000	5,000
Total	Services	122,727	67,672	98,610	98,610	98,610
Capital Outlay						
302-4850-0051-504	Pressure Zone Maintenance	958	0	1,500	1,500	1,500
302-4850-0051-519	Fire Hydrant Replacement	31,371	0	30,240	0	5,000
302-4850-0051-530	Equipment	0	0	120,000	120,000	49,800
302-4850-0051-533	Water Valve Replacement	7,789	3,628	10,000	10,000	10,000
Total	Capital Outlay	40,117	3,627	161,740	131,500	66,300
<u>Water Billing</u>						
Salaries & Benefits						
302-4851-0011-111	Full Time Salaries	112,165	85,628	117,002	87,773	122,776
302-4851-0011-112	Part Time Salaries	0	0	0	0	3,430
302-4851-0011-113	Overtime Pay	2,147	1,925	3,275	2,422	2,500
302-4851-0011-114	Other Pay	5,250	3,779	4,573	3,036	5,220
302-4851-0012-118	Retirement	37,591	41,989	47,610	36,626	55,481
302-4851-0013-122	FICA - Social Security	10,031	8,428	8,716	8,201	9,704

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
302-4851-0013-123	Wkrs Comp/Unempl Ins	15,038	8,122	11,385	8,101	8,576
302-4851-0014-126	Cafeteria Plan	30,759	29,851	36,462	27,356	31,644
302-4851-0014-127	Medical Insurance	2,440	3,035	3,295	2,814	3,681
302-4851-0014-128	Dental Insurance	1,556	2,041	1,756	1,351	1,426
302-4851-0014-129	Vision Insurance	215	174	284	183	239
302-4851-0014-130	Life Insurance/ltd	846	924	790	660	713
302-4851-0014-131	Allowances	1,007	845	791	740	791
Total	Salaries & Benefits	219,045	186,740	235,938	179,262	246,181
Materials and Supplies						
302-4851-0031-304	Meetings & Travel	0	0	1,000	1,000	1,000
302-4851-0031-305	Postage/Delivery	9,665	8,700	8,000	8,000	8,000
302-4851-0031-306	Printing/Advertising	1,149	227	1,800	1,800	1,800
302-4851-0031-307	Office Supplies	0	0	150	150	150
302-4851-0031-308	Vehicle/Equipment Maintenance	3,774	4,281	5,000	5,000	5,000
302-4851-0031-309	Supplies & Materials	427	40	500	500	500
302-4851-0031-311	Credit Card Expense	17,201	17,763	12,000	17,000	17,000
302-4851-0031-312	Overages / Shortages	-47	-51	0	-360	-360
302-4851-0031-359	Small Tools	987	65	1,000	1,000	1,000
302-4851-0031-371	Water Emergency Supplies	0	223	800	800	800
302-4851-0031-375	Bad Debt Expense	14,908	-742	0	0	0
Total	Materials and Supplies	48,063	30,506	30,250	34,890	34,890
Services						
302-4851-0021-206	Computer Support/Web	0	0	500	500	500
302-4851-0021-245	Contract Services	12,183	8,208	15,000	20,000	30,000
302-4851-0021-273	Annual Water Report	2,589	8,975	3,500	3,500	3,500
302-4851-0021-290	Radio Meter Reader Mtn	12,189	3,523	15,000	7,000	7,000
Total	Services	26,962	20,707	34,000	31,000	41,000
Capital Outlay						
302-4851-0051-591	Radio Water Meters	49,798	14,065	37,688	52,688	52,688
302-4851-0051-592	Meter Reading	41,065	15,000	40,000	40,000	40,000

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total	Capital Outlay	90,862	29,065	77,688	92,688	92,688

Water Development

Capital Outlay

302-6820-0448-040	Central Ave Storm Drain	0	0	0	0	0
Total	Capital Outlay	0	0	0	0	0

Total	Water Operating	1,172,795	1,778,252	2,281,335	2,077,687	2,476,263
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National Pollutants Discharge - NPDES - Storm Water

National Pollutants Discharge

Salaries & Benefits

702-4536-0011-111	Full Time Salaries	7,717	8,485	9,870	8,353	24,426
702-4536-0011-112	Part Time Salaries	0	0	0	0	512
702-4536-0011-113	Overtime Pay	0	237	90	136	588
702-4536-0011-114	Other Pay	176	176	200	171	500
702-4536-0012-118	Retirement	2,399	2,665	3,286	2,173	6,082
702-4536-0013-122	FICA - Social Security	638	738	861	712	2,402
702-4536-0013-123	Wkrs Comp/Unempl Ins	1,475	668	1,119	666	1,313
702-4536-0014-126	Cafeteria Plan	1,225	1,294	1,512	1,355	2,542
702-4536-0014-127	Medical Insurance	130	148	184	161	907
702-4536-0014-128	Dental Insurance	60	82	66	66	132
702-4536-0014-129	Vision Insurance	8	7	9	9	18
702-4536-0014-130	Life Insurance/ltd	45	53	39	43	84
702-4536-0014-131	Allowances	34	39	36	33	36
Total	Salaries & Benefits	13,908	14,591	17,271	13,878	39,541

Services

702-4536-0021-202	Legal Services	0	0	4,922	4,922	1,922
702-4536-0021-241	RWQCB/NPDES Permit	7,159	8,539	8,600	8,600	8,600
702-4536-0021-245	Contract Services	44,185	28,425	34,000	34,000	32,367

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
702-4536-0021-257	IRWM-VC Watershed Mgmt Share	0	3,000	0	0	3,000
702-4536-0021-265	SCR Bacteria TMDL Monitoring	0	0	19,500	19,500	19,500
Total	Services	51,344	39,964	67,022	67,022	65,389
Total National Pollutants Discharge - NPDES - Storm Water		65,252	54,555	84,293	80,900	104,930

Veterans Memorial District

Veterans Memorial

Materials and Supplies

701-5991-0031-308	Vehicle/Equipment Maintenance	6,619	6,184	6,500	6,500	6,500
701-5991-0031-321	Gas	1,364	1,234	1,515	1,515	1,515
701-5991-0031-322	Water	6,474	9,468	10,619	10,619	10,619
701-5991-0031-327	Trash Disposal	1,047	0	1,200	1,200	1,200
701-5991-0031-346	Grease Trap Cleaning	0	1,200	600	600	600
701-5991-0031-362	Building Maintenance	2,069	4,842	4,500	4,500	4,500
Total	Materials and Supplies	17,573	22,928	24,934	24,934	24,934

Services

701-5991-0021-208	Pest Control	1,000	250	1,000	1,000	1,000
701-5991-0021-261	Grounds Maintenance	5,693	4,987	5,500	5,500	5,500
701-5991-0021-262	Contract Building Maintenance	300	1,724	3,500	3,500	3,500
701-5991-0021-267	HVAC Maintenance	920	1,408	1,500	1,500	1,500
Total	Services	7,913	8,369	11,500	11,500	11,500

Total Veterans Memorial District	25,486	31,297	36,434	36,434	36,434
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Lighting & Landscape Assessment Districts

Landscape/Storm Maintenanc

Salaries & Benefits

206-4422-0011-111	Full Time Salaries	12,350	10,638	11,884	9,637	14,989
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BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
206-4422-0011-113	Overtime Pay	290	246	219	203	0
206-4422-0011-114	Other Pay	925	795	71	694	55
206-4422-0012-118	Retirement	4,100	4,632	5,489	5,369	1,368
206-4422-0013-122	FICA - Social Security	1,160	984	1,076	874	987
206-4422-0013-123	Wkrs Comp/Unempl Ins	1,059	807	1,911	613	704
206-4422-0014-126	Cafeteria Plan	2,798	2,287	1,063	2,095	1,058
206-4422-0014-127	Medical Insurance	245	252	1,528	250	1,400
206-4422-0014-128	Dental Insurance	142	146	112	103	109
206-4422-0014-129	Vision Insurance	19	13	15	14	15
206-4422-0014-130	Life Insurance/ltd	81	81	56	57	59
206-4422-0014-131	Allowances	156	127	122	101	111
Total	Salaries & Benefits	23,325	21,008	23,545	20,009	20,855
Materials and Supplies						
206-4422-0031-306	Printing/Advertising	0	324	0	0	0
Total	Materials and Supplies	0	324	0	0	0
Services						
206-4422-0021-245	Engineering Services	0	23,363	0	0	45,271
Total	Services	0	23,363	0	0	45,271
<u>Landscape & Lighting</u>						
Salaries & Benefits						
244-4430-0013-123	Wkrs Comp/Unempl Ins	708	453	0	0	0
Total	Salaries & Benefits	708	453	0	0	0
Materials and Supplies						
232-4430-0031-302	Landscape Electric	5,309	6,687	5,570	5,570	19,296
232-4430-0031-322	Water	79,214	113,334	88,507	88,507	133,666
Total	Materials and Supplies	84,523	120,021	94,077	94,077	152,962
Services						
232-4430-0021-223	Street Light Maintenance	61,425	63,859	81,501	81,501	81,413
232-4430-0021-231	Tree Maintenance Program	4,398	4,512	11,270	11,270	55,954

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
232-4430-0021-261	Specilized Svc Area Maint	78,004	79,130	83,345	83,345	168,840
232-4430-0021-289	SpecProj-Fountain Repair/Maint	16,670	-12,308	30,000	30,000	37,500
232-4430-0021-290	Bridge Repair	0	0	0	0	5,000
232-4430-0021-494	District Administration	13,058	7,716	32,115	32,115	10,382
Total Services		173,555	142,909	238,231	238,231	359,089
Capital Outlay						
232-4430-0051-289	Fountain Repair	0	265,274	0	0	30,000
Total Capital Outlay		0	265,274	0	0	30,000
Storm Drain						
Services						
259-4431-0021-397	Landscape Contract	0	100	0	0	0
Total Services		0	100	0	0	0
Total Lighting & Landscape Assessment Districts		282,111	573,451	355,853	352,317	608,177

Storm Drain Assessment Districts

Landscape/Storm Maintenan

Salaries & Benefits

207-4422-0011-111	Full Time Salaries	12,006	11,032	11,236	9,300	14,775
207-4422-0011-113	Overtime Pay	279	252	211	206	0
207-4422-0011-114	Other Pay	872	829	76	707	55
207-4422-0012-118	Retirement	3,904	4,166	5,238	3,983	1,282
207-4422-0013-122	FICA - Social Security	1,126	1,013	1,063	840	940
207-4422-0013-123	Wkrs Comp/Unempl Ins	1,016	818	1,965	590	665
207-4422-0014-126	Cafeteria Plan	2,672	2,175	994	1,874	1,035
207-4422-0014-127	Medical Insurance	223	230	1,471	223	1,265
207-4422-0014-128	Dental Insurance	136	138	106	91	102
207-4422-0014-129	Vision Insurance	19	13	14	12	14
207-4422-0014-130	Life Insurance/ltd	77	81	53	53	54

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
207-4422-0014-131	Allowances	149	130	115	92	100
Total	Salaries & Benefits	22,479	20,878	22,542	17,971	20,286
Materials and Supplies						
207-4422-0031-306	Printing/Advertising	0	216	0	0	0
Total	Materials and Supplies	0	216	0	0	0
<u>Storm Drain</u>						
Materials and Supplies						
275-4431-0021-326	Storm Drain Cleaning	0	715	7,500	7,500	7,500
275-4431-0021-358	Maint & Svcing SD Facilities	0	0	9,760	9,760	9,760
283-4431-0031-369	Pole Creek Channel Maintenance	0	0	6,000	6,000	6,000
283-4431-0031-393	Detentin Basin/Wetlands Rehab	0	0	5,000	5,000	5,000
Total	Materials and Supplies	0	715	28,260	28,260	28,260
Services						
283-4431-0021-230	Detention Basin Maint-Regular	0	0	75,000	75,000	75,000
280-4431-0021-326	Storm Drain Cleaning	0	0	3,350	3,350	3,470
278-4431-0021-354	Catch Basin Cleaning	0	0	8,100	8,100	8,560
277-4431-0021-391	Biofilter Areas Maintenance	1,567	1,424	2,520	2,520	2,746
278-4431-0021-397	Levee Face Vegetation Maint	2,703	1,766	0	0	0
275-4431-0021-494	District Administration	6,578	5,967	7,930	7,930	7,594
Total	Services	10,848	9,156	96,900	96,900	97,370
Total	Storm Drain Assessment Districts	33,327	30,965	147,702	143,131	145,916

Impact Fees

Public Works Engineering

Services

403-4534-0021-245	Contract Services	33,477	10,961	32,500	32,500	0
406-4534-0021-246	Engineering	0	1,583	0	0	0

BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Services	33,477	12,544	32,500	32,500	0
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Total Impact Fees	33,477	12,544	32,500	32,500	0

RMRA Funds

Transfers

Transfers Out

205-8500-0000-467	Transfer to Street Capital (RMRA)	0	0	349,876	349,876	282,038
Total	Transfers Out	0	0	349,876	349,876	282,038

Total RMRA Funds	0	0	349,876	349,876	282,038
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Public Transit - TDA Art 8c

Transit - VCTC

Services

210-4424-0021-235	VCTC Agreement	309,035	279,299	297,584	380,000	380,000
Total	Services	309,035	279,299	297,584	380,000	380,000

Total Public Transit - TDA Art 8c	309,035	279,299	297,584	380,000	380,000
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Capital Projects - Park Improvements

Building Improvements

Capital Outlay

464-6911-0044-401	Park Project Development	0	4,004	0	0	0
464-6911-0044-698	Two Rivers Dog Park	32,070	18,246	0	0	0
Total	Capital Outlay	32,070	22,250	0	0	0

Total Capital Projects - Park Improvements	32,070	22,250	0	0	0
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BUDGET LINE ITEM EXPENDITURE REPORT

Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget	
Capital Projects - Streets						
<i><u>Arterial and Major Collector R</u></i>						
Capital Outlay						
467-6853-0051-505	Arterial and Major Collector Rehab	5,000	230,529	0	28,164	30,000
467-6853-0051-724	Street Rehabilitation	0	43,072	349,876	209,876	110,000
Total	Capital Outlay	5,000	273,601	349,876	238,040	140,000
<i><u>Pavement Management</u></i>						
Capital Outlay						
467-6914-0044-723	Street Projects	0	0	75,000	75,000	75,000
467-6914-0044-724	Mtn View/126 Signal - Design	45,256	1,476	0	0	282,038
467-6914-0044-726	Mtn View Sidewalks	0	0	250,000	250,000	110,000
Total	Capital Outlay	45,256	1,476	325,000	325,000	467,038
Total	Capital Projects - Streets	50,256	275,077	674,876	563,040	607,038

Capital Projects - City Buildings

Community Pool

Capital Outlay						
490-4745-0044-401	Pool Heater	0	0	0	0	0
Total	Capital Outlay	0	0	0	0	0

Building Improvements

Capital Outlay						
490-6911-0044-300	City Hall Upgrades	0	8,637	15,000	15,000	15,000
490-6911-0044-302	AA Center Roof Repairs	0	0	15,000	15,000	15,000
490-6911-0044-303	Boys & Girls Club Bldg Repairs	0	5,055	25,000	25,000	25,000
Total	Capital Outlay	0	13,692	55,000	55,000	55,000

BUDGET LINE ITEM EXPENDITURE REPORT

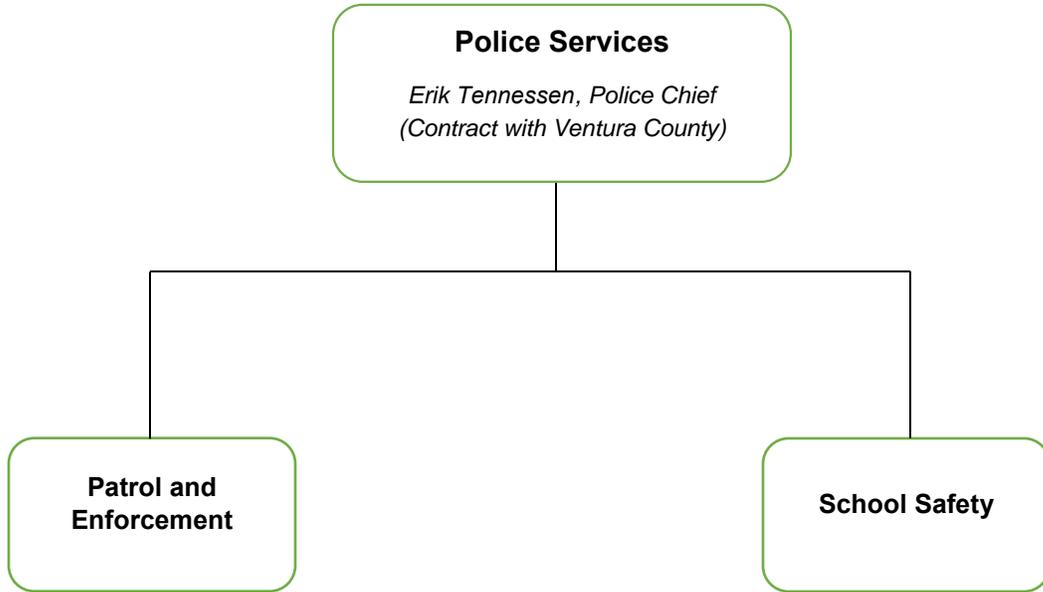
Public Works/Engineering

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Total Capital Projects - City Buildings	0	13,692	55,000	55,000	55,000
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Capital Projects - Water					
<u><i>Water Delivery System</i></u>					
Capital Outlay					
453-6850-0046-640 Well # 8 Rehabilitation	0	0	100,000	0	100,000
453-6850-0046-641 Well # 9 Design	0	0	30,000	0	30,000
453-6850-0046-765 Well #5 Discharge-302	0	0	50,000	0	50,000
Total Capital Outlay	0	0	180,000	0	180,000
<hr style="border-top: 1px solid black;"/>					
<u><i>Scada/Valve System - Water</i></u>					
Capital Outlay					
453-6917-0051-501 SCADA System Replacement	37,760	6,731	0	0	0
453-6917-0051-503 Water Valve Replacement Prog (Exerciser)	0	35,875	0	0	0
Total Capital Outlay	37,760	42,606	0	0	0
<hr style="border-top: 1px solid black;"/>					
<u><i>Fifth Street Water Line Replac</i></u>					
Capital Outlay					
453-6920-0051-503 Central Ave Water Line	0	0	0	0	0
453-6920-0051-505 Ventura Street Water Line Repl	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0
<hr style="border-top: 1px solid black;"/>					
Total Capital Projects - Water	37,760	42,606	180,000	0	180,000
<hr style="border-top: 1px dashed black;"/>					
Total Public Works/Engineering	5,786,820	6,692,458	8,494,215	7,907,582	8,909,408



Police Services

POLICE SERVICES ORGANIZATION CHART



- Administer Police Program for the City of Fillmore
- Administrative Support
- Train and Hire Patrol Officers Assigned to the City of Fillmore
- Manage Detectives Assigned to Cases Associated with the City of Fillmore
- Educate Community on Safety and Crime Prevention
- Develop Programs to Minimize Crime

- School Resource Officer
- School Crossing Guards

Full Time Equivalent Staff Allocation: 1.250

City contracts with Ventura County to provide Police Services

BUDGET SUMMARY EXPENDITURE REPORT

Police Services

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Police Services					
General Fund					
Police Services	3,321,334	3,426,997	3,516,626	3,470,640	3,591,698
Total General Fund	3,321,334	3,426,997	3,516,626	3,470,640	3,591,698
<hr style="border-top: 1px dashed black;"/>					
Total Police Services	3,321,334	3,426,997	3,516,626	3,470,640	3,591,698



Goals, Objectives Performance Measures

Police Services

General Fund

Police Services

Fillmore contracts for law enforcement services with the Ventura County Sheriff's Department. The City provides the North Fillmore Police Facility, which is staffed by a part-time civilian employee. In addition to the nine Deputies and other staff assigned to Fillmore, the Sheriff's Department maintains a Santa Clara Valley Workforce out of the same station. The Workforce patrols the unincorporated areas that adjoin the City. A total of 30 sworn officers, 12 citizen volunteers and 18 teen explorers work out of the Fillmore Police Facility. The City also provides school crossing guard services. The City contract with the Ventura County Sheriff's Department includes the following services:

2 City Police Beat Cars (9 officers 24 hours a day.
50% of the Chief of Police's Salary
50% of a Detective Salary
1 Part-time Parking Cadet
60% Communications Dispatcher/Office Manager

Mission:

To develop and maintain positive relationships with the community, while providing effective enforcement efforts to preserve the community's public safety standards.

Major Goals:

- 1 Maintain the City's "safest city" status through proactive patrol and enforcement efforts.
-

Major Accomplishments:

- > Maintained a 5.5 minute response time for emergency calls and an average 10.9 minutes response time for non-emergency cal.
 - > Achieved a 18.4% reduction in part I crimes, defined as serious felonies, in 2016. This represents the third consecutive year that Part I crimes decreased.
 - > Began implementing an Intelligence-Led Policing model to focus on the minority of offenders who are responsible for a majority of our crime.
 - > Conducted a Bicycle Rodeo
 - > Reintroduced the 12-week Public Safety Academy to citizens of Fillmore. Twenty-three graduates completed the course.
-

Goals, Objectives Performance Measures

Police Services

- > Continued to improve upon community relationships and outreach to foster trust in law enforcement.
 - > Conducted outreach to all businesses in the city to request access to video surveillance systems by the Sheriff's Advanced Real Time Information Center (ARTIC).
 - > Conducted Active Shooter training with Sergeant John Wright
-

Performance Measures

Agency Goal: D Ensure Public Safety and Quality Fire Protection

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Maintain 10 minute response time for emergency calls and an 20 minute response time for non-emergency calls.	Average response time for emergency calls and average response time for non-emergency calls.	5.87/18.26	5.85/18.30	6.03/18.85	5.80/16.98	5.90/17.00

Agency Goal: D Ensure Public Safety and Quality Fire Protection

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Reduce gang activity in the City by providing high quality law enforcement activities and education.	Number of gang investigations	57	55	56	17	25

BUDGET LINE ITEM EXPENDITURE REPORT

Police Services

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Police Services						
General Fund						
<i>Police Services</i>						
Salaries & Benefits						
101-4313-0011-112	Part Time Salaries	26,782	25,333	28,875	19,743	20,000
101-4313-0013-122	FICA - Social Security	1,425	1,506	2,253	1,510	39
101-4313-0013-123	Wkrs Comp/Unempl Ins	2,349	1,335	2,560	1,248	600
101-4313-0014-126	Cafeteria Plan	0	0	0	0	0
Total	Salaries & Benefits	30,556	28,174	33,688	22,501	20,639
Materials and Supplies						
101-4313-0031-301	Communications	3,105	2,840	2,000	2,000	2,500
101-4313-0031-306	Printing/Advertising	1,133	1,457	1,500	1,500	500
101-4313-0031-307	Office Supplies	59	309	0	0	0
101-4313-0031-308	Vehicle/Equipment Maintenance	3,036	888	1,500	1,500	1,500
101-4313-0031-311	Lighting Maintenance	221	419	500	500	500
101-4313-0031-312	Building Maintenance & Repairs	1,760	2,228	2,500	2,000	2,000
101-4313-0031-315	North Fillmore Storefront	4,295	3,381	3,000	2,700	2,000
101-4313-0031-318	Training Expense	1,329	550	3,000	1,500	1,500
101-4313-0031-327	Trash Disposal	0	0	700	700	700
101-4313-0031-329	Fuel	20,644	40,808	15,000	15,000	30,000
101-4313-0031-390	Furniture & Equipment	0	0	0	0	0
101-4313-0031-400	Miscellaneous	0	64	100	100	100
Total	Materials and Supplies	35,583	52,944	29,800	27,500	41,300
Services						
101-4313-0021-207	Equipment Maintenance	2,574	-155	2,500	2,500	2,500
101-4313-0021-210	Building Maintenance	720	346	1,000	1,000	1,000
101-4313-0021-213	County Sheriff	3,236,163	3,338,975	3,437,939	3,405,939	3,519,559
101-4313-0021-238	Permits & Fees	1,112	1,154	1,000	1,000	1,000
101-4313-0021-252	Generator Maintenance	0	0	1,200	700	700

BUDGET LINE ITEM EXPENDITURE REPORT

Police Services

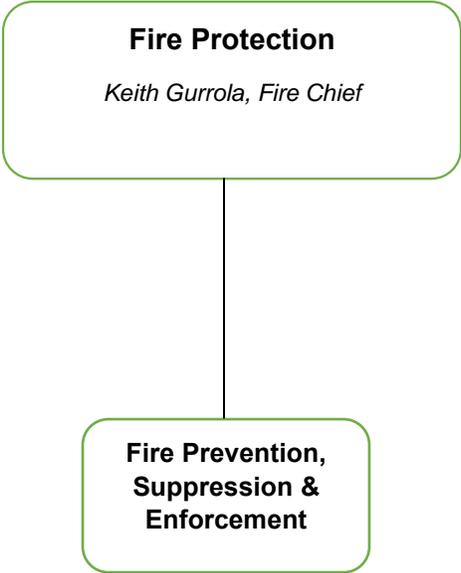
		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4313-0021-261	Landscape Contract	1,319	1,058	1,000	1,000	1,000
101-4313-0021-267	Maintenance	0	0	0	0	500
101-4313-0021-279	Copier Lease	5,397	4,501	3,500	3,500	3,500
Total	Services	3,247,285	3,345,879	3,448,139	3,415,639	3,529,759
Capital Outlay						
101-4313-0051-550	Police-Capital Outlay	7,910	0	5,000	5,000	0
Total	Capital Outlay	7,910	0	5,000	5,000	0
Total	General Fund	3,321,334	3,426,997	3,516,626	3,470,640	3,591,698
<hr style="border-top: 1px dashed black;"/>						
Total	Police Services	3,321,334	3,426,997	3,516,626	3,470,640	3,591,698





Fire Protection

FIRE PROTECTION ORGANIZATION CHART



- Provide emergency and non-emergency services to the residents of Fillmore
- Provide disaster management, fire prevention and education services to the community
- Ensure new development and/or major remodels meet fire code building standards
- Inspect for needed weed abatement

Full Time Equivalent Staff Allocation: 11.600

BUDGET SUMMARY EXPENDITURE REPORT

Fire Protection

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
Fire Protection					
General Fund					
Fire Protection	1,146,755	1,372,433	1,484,232	1,373,812	1,374,505
Total General Fund	1,146,755	1,372,433	1,484,232	1,373,812	1,374,505
Capital Projects - City Buildings					
Fire Station	4,950	8,567	0	2,337	0
Total Capital Projects - City Buildings	4,950	8,567	0	2,337	0
Total Fire Protection	1,151,705	1,381,000	1,484,232	1,376,149	1,374,505



Goals, Objectives Performance Measures

Fire Protection

General Fund

Fire Protection

The Fillmore Fire Department is responsible for the protection of life, property and the environment for all the citizens of Fillmore and all its visitors. The Fire Department provides an all-risk emergency response service such as medical emergency response, hazardous materials mitigation, rescue, structural and wild land fire response, public education, training, fire prevention and investigation. The Fillmore Fire Department conducts a year long weed abatement inspection program with emphasis in April through July. In addition, Fillmore is the only city in Ventura County that allows for the sale and discharge of "Safe and Sane" fireworks.

Mission:

To provide protection of life, property, and the environment from the effects of fires, medical emergencies, and hazards; anticipate, plan for, respond and mitigate man-made and natural disasters; we engage the community in our mission through progressive community outreach.

Major Goals:

- 1 Provide high quality delivery of emergency and non-emergency services to the residents of Fillmore.
 - 2 Provide disaster management, fire prevention and education services to the community.
-

Major Accomplishments:

- > Updated the fireworks code to add stricter enforcement
 - > Implemented Chipper Days throughout the City for yard debris cleanup and avoid potential fires
 - > Conducted graduation ceremony for eight new in-town fire fighters
 - > Purchased wildland safety equipment, radios and additional turnouts, firehose and several rescue saws. Received numerous equipment from Santa Paula Fire Department.
 - > Received grant to upgrade the Emergency Operations Center communications
 - > Continued to build positive relationships with neighboring fire departments, which correspondingly, reduces the cost to provide fire services. Costs shared include mutual aid agreements that share labor and other resources.
 - > Continued to provide the citizens of Fillmore with a high level of professional emergency management and fire protection services, using both paid staff and a team of volunteers.
-

Goals, Objectives Performance Measures

Fire Protection

- > Increased participation in regional Fire and Emergency Management organizations and committees. Gained access to more grant opportunities that included receiving grants for mobile communications and emergency operations center facility support. Worked closer with the Fire Foundation to coordinate unfunded needs.
- > Fillmore Fire Department responded to several out-of-county incidents throughout the State of California. This provided valuable mutual aid to those jurisdictions that required help but also provided valuable experience for all personnel who responded. The EOC was coordinated to meet the City's needs during the Woolsey and Hill fires.
- > Formal documentation of all training is underway. New firefighter recruit training is on course. Ensured regional training on suicide prevention and firefighter survival on emergencies. Entered into an on-line agreement with Target Solutions to ensure better tracking of training.
- > Increased formal training for full time captains and engineer positions. This improves fire-fighting safety and provides more effective service to the public.
- > Continued our community "Hands Only CPR" campaign for teaching citizens how to save lives. Double our prevention contacts with children in elementary schools.
- > Responded to 1,600 calls that vary between EMS Incidents at 1,204 or 75% of the total calls and public service calls

Performance Measures

Agency Goal: D Ensure Public Safety and Quality Fire Protection

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Achieve a target of 90% for EMS emergency response arrival within 5 minutes.	Number of emergency calls and number arrived at within 5 minutes	1,359 calls/95% arrived within 5 minutes	1,558 calls/95% arrived within 5 minutes	1,568 calls/95% arrive within 5 minutes	1,475 calls/96% arrive within 5 minutes	1,600 calls/96% arrive within 5 minutes

Agency Goal: D Ensure Public Safety and Quality Fire Protection

Measurement	Indicator	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Est
Identify non-EMS calls that require the most time to mitigate and manage available resources to resolve emergency within 30 minutes of arrival.	Number of structural fires and number mitigated within 30 minutes of arrival	9 fires/5 mitigated within 30 minutes	16 fires/15 mitigated within 30 minutes	24 fires/18 mitigated within 30 minutes	23 fires/18 mitigated within 30 minutes	25 fires/20 mitigated within 30 minutes

BUDGET LINE ITEM EXPENDITURE REPORT

Fire Protection

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
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Fire Protection

General Fund

Fire Protection

Salaries & Benefits

101-4314-0011-111	Full Time Salaries	263,812	374,195	552,690	495,488	563,148
101-4314-0011-112	Part Time Salaries	84,353	77,788	71,720	45,204	3,984
101-4314-0011-113	Overtime Pay	0	28,649	44,429	68,153	44,927
101-4314-0011-114	Other Pay	17,037	21,240	16,000	22,620	22,000
101-4314-0011-117	Vacation/Comp Buyback	21,900	26,910	32,000	16,692	15,000
101-4314-0011-140	Strike Team Pay	101,403	84,846	100,000	65,216	100,000
101-4314-0011-257	Firefighter Stipend	20,779	38,105	32,040	47,423	36,000
101-4314-0011-258	Paramedic Stipend	86,533	60,258	59,080	60,350	55,000
101-4314-0012-118	Retirement	184,389	217,481	162,696	154,868	169,233
101-4314-0013-122	FICA - Social Security	45,737	61,598	65,704	64,833	67,006
101-4314-0013-123	Wkrs Comp/Unempl Ins	58,906	39,868	67,019	40,244	40,730
101-4314-0014-126	Cafeteria Plan	45,666	64,026	77,234	82,944	80,118
101-4314-0014-127	Medical Insurance	1,387	2,236	7,382	4,955	5,230
101-4314-0014-128	Dental Insurance	1,928	3,524	3,927	4,066	4,111
101-4314-0014-129	Vision Insurance	269	344	532	551	553
101-4314-0014-130	Life Insurance/ltd	1,559	2,048	2,590	1,822	2,034
101-4314-0014-131	Allowances	56,554	51,346	36,000	33,403	0
Total	Salaries & Benefits	992,212	1,154,463	1,331,042	1,208,832	1,209,074

Materials and Supplies

101-4314-0031-301	Communications	11,170	17,963	18,000	18,000	18,000
101-4314-0031-302	Electricity	10,318	10,740	10,590	10,590	10,590
101-4314-0031-303	Dues & Subscriptions	6,087	5,530	1,500	1,500	5,000
101-4314-0031-307	Office Supplies	2,374	1,598	1,000	1,000	1,000
101-4314-0031-308	Vehicle/Equipment Maintenance	29,674	41,424	22,000	17,000	17,000
101-4314-0031-309	Supplies & Materials	5,340	4,942	2,500	2,500	2,500
101-4314-0031-313	Mutual Aid Expense	802	565	500	500	500

BUDGET LINE ITEM EXPENDITURE REPORT

Fire Protection

		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
101-4314-0031-316	Firefighters Expense	8,126	11,869	6,000	6,000	12,000
101-4314-0031-318	Training Expense	13,820	16,016	10,500	10,500	10,000
101-4314-0031-322	Water	6,152	8,148	6,500	6,500	6,500
101-4314-0031-329	Fuel	12,031	21,623	10,000	15,000	15,000
101-4314-0031-387	Equipment Maintenance	1,977	5,991	2,500	5,000	5,000
101-4314-0031-390	Furniture & Equipment	1,070	3,129	2,000	2,000	1,000
Total	Materials and Supplies	108,942	149,540	93,590	96,090	104,090
Services						
101-4314-0021-207	Equipment Maintenance	3,601	2,948	3,600	3,600	3,600
101-4314-0021-210	Building Maintenance	1,935	5,820	7,000	7,000	6,000
101-4314-0021-212	Liab & Prop Insurance/Bonds	1,725	3,488	3,500	3,500	3,500
101-4314-0021-222	Weed Abatement	0	0	1,000	500	500
101-4314-0021-245	Contract Services	0	0	500	450	450
101-4314-0021-260	Vta Co Fire Dispatch	4,078	1,532	2,000	2,000	2,000
Total	Services	11,340	13,788	17,600	17,050	16,050
Capital Outlay						
101-4314-0031-400	Miscellaneous	5,439	7,040	3,000	5,000	5,000
101-4314-0051-505	Small Tools Equipment	83	4,135	3,000	3,000	3,000
101-4314-0051-513	Radio Pagers	3,533	0	3,000	10,840	10,840
101-4314-0051-523	Fire Hoses	1,828	7,129	3,000	3,000	3,000
101-4314-0051-526	Fire Turnouts	1,073	34,680	30,000	30,000	23,451
101-4314-0051-554	Breathing Apparatus	0	153	0	0	0
101-4314-0051-561	Rescue Squad	22,306	1,505	0	0	0
Total	Capital Outlay	34,261	54,642	42,000	51,840	45,291
Total General Fund		1,146,755	1,372,433	1,484,232	1,373,812	1,374,505

Capital Projects - City Buildings

Fire Station

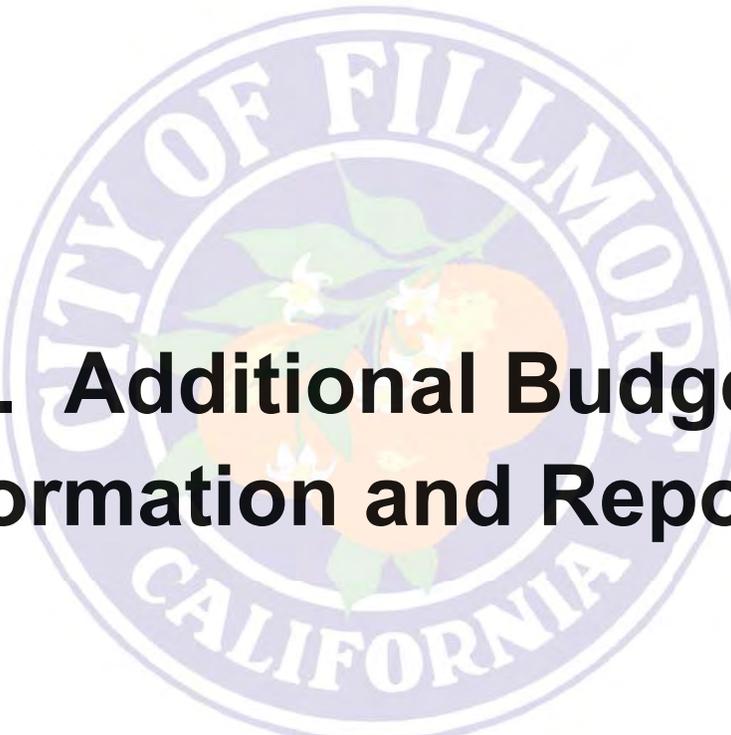
Capital Outlay

BUDGET LINE ITEM EXPENDITURE REPORT

Fire Protection

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2019-20 Approved Budget
490-6915-0044-401 PW Yard/Fire Station	4,950	8,567	0	2,337	0
Total Capital Outlay	4,950	8,567	0	2,337	0
Total Capital Projects - City Buildings	4,950	8,567	0	2,337	0
Total Fire Protection	1,151,705	1,381,000	1,484,232	1,376,149	1,374,505



The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with green leaves and several ripe orange fruits. The words "CITY OF FILLMORE" are written in a circular path around the top half of the seal, and "CALIFORNIA" is written along the bottom half. The seal is rendered in a light purple or lavender color.

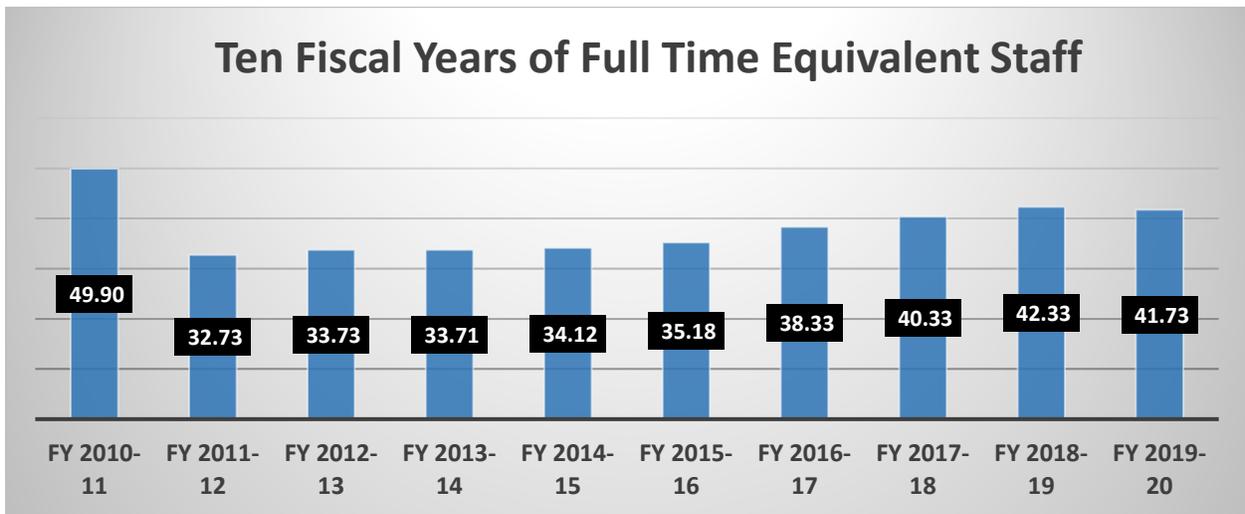
V. Additional Budget Information and Reports



Staffing Reports

CITYWIDE STAFFING

The City of Fillmore experienced the great recession in Fiscal Years 2010-2012, like most cities in California, and consequently experienced a major downward spiral in available revenues. The City took major steps to minimize expenditures and this included the layoff of staff. At the highest point, total full-time equivalent staff totaled 61.95. This was in FY 2008-09, (though not shown on the chart below). As the recession hit and reserves dwindled, the City reduced staff each year and reached an all-time low in FY 2011-12 at 32.73 FTE's, a 47% reduction from FY 2008-09. In less than four years, almost half of the staff were laid off. However, as the recession ended and revenues started to come back, the City correspondingly started to rehire many of the vacancies that existed after the layoffs, starting with critical management positions to ensure the City could provide the leadership needed to maintain core services provided to the community. The City has been able to fill several vacant positions and now has 41.73 full time equivalent employees. This is a 28% increase with the addition of 9.0 FTE's since the all-time low in FY 2011-12. The City continues to be cautious in filling vacancies, and reviews each position carefully to ensure it can be funded with ongoing revenue and the position is needed to provide key services to the community. Shown below is a graph of the full-time equivalent staff covering a ten-year time-period.

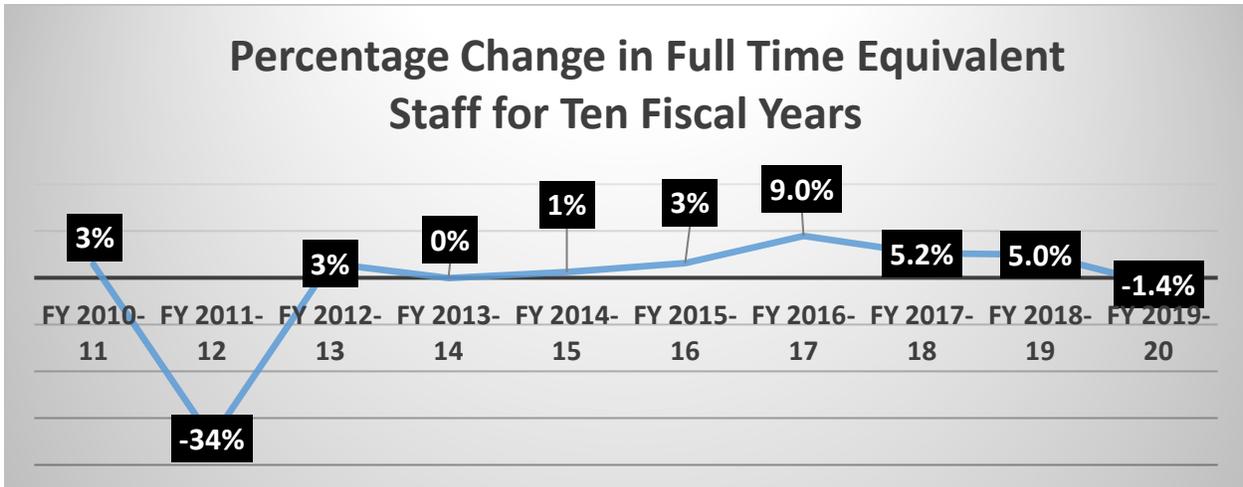


The table below provides a summary of how the full time equivalent staff are allocated to departments.

Staff Allocation by Department

Department	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
City Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.00	1.00
Human Resources/Deputy City Clerk	0.91	0.91	0.91	0.91	1.00	1.91	1.91	1.91	1.91	1.91
Finance	5.53	5.53	5.53	5.83	6.37	6.48	6.64	6.64	6.14	5.79
Planning & Community Development	5.51	2.91	2.91	2.91	3.91	3.91	3.91	3.91	3.91	3.91
Public Works	24.00	12.00	10.00	10.00	8.00	8.00	9.00	11.00	11.00	11.00
Parks & Recreation	3.94	2.96	4.96	4.86	5.77	5.77	6.77	6.27	6.27	6.27
Police	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.25
Fire Protection	7.51	5.92	6.92	6.70	6.58	6.62	7.60	7.60	10.60	10.60
Total Full Time Equivalent	49.90	32.73	33.73	33.71	34.12	35.18	38.33	40.33	42.33	41.73
Percentage Change by Fiscal Year	3%	-34%	3%	0%	1%	3%	9.0%	5.2%	5.0%	-1.4%

The table below charts the percentage change in full time equivalent staff over the last ten years. The largest decrease in staff occurred in FY 2011-12, reducing staff by 34% in one year. Over the last five years, staffing is now heading in an upward direction.



The changes in FTE's between Fiscal Years 2018-19 and 2019-20 is shown below:

Changes in Full-Time Equivalent Staff

Position	FY 2018-19	FY 2019-20	Change in FTE for FY 2019-20
Community Services Officer	0.25	-	(0.25)
Temporary Accountant	0.35	-	(0.35)
	0.60	-	(0.60)

The comparison in staff between the current and last fiscal year equates to a decrease of 0.60 full time equivalent staff. This decrease consists of 1) a 0.25 reduction in a community service officer that was under Police Services. This person worked part-time and retired in FY2018-19 and it was determined that this position was no longer needed, and the work performed would be transferred to another person. And 2), a .035 reduction in a part-time temporary accountant position. This position was established as a temporary position in FY 2013-14 and it was determined that this position was no longer needed and therefore it was eliminated.

EMPLOYEE COMPENSATION

MID-MANAGEMENT/MANAGEMENT AND UNREPRESENTED

Job Title	Annual Hours	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
City Manager (Contract Employee)	2,080	\$184,624	-	-	-	-	-	-
Assistant City Manager	2,080	\$114,996	\$120,744	\$123,252	\$129,420	\$135,888	\$142,680	\$149,820
Fire Chief	2,080	\$114,996	\$120,744	\$123,252	\$129,420	\$135,888	\$142,680	\$149,820
Finance Director	2,080	\$114,996	\$120,744	\$123,252	\$129,420	\$135,888	\$142,680	\$149,820
Planning and Community Development Director	2,080	\$114,996	\$120,744	\$123,252	\$129,420	\$135,888	\$142,680	\$149,820
Municipal Services Director/City Engineer	2,080	\$114,996	\$120,744	\$123,252	\$129,420	\$135,888	\$142,680	\$149,820
Public Works Supervisor	2,080	\$81,215	\$85,276	\$89,540	\$94,017	\$98,718	\$103,654	\$108,837
Assistant Finance Director	2,080	\$75,229	\$78,990	\$82,940	\$87,087	\$91,442	\$96,014	\$100,815
Senior Planner	2,080	\$75,229	\$78,990	\$82,940	\$87,087	\$91,441	\$96,014	\$100,815
Fire Captain	2,080	\$68,949	\$72,396	\$76,016	\$79,817	\$83,808	\$87,998	\$92,398
Human Resources Director/Deputy City Clerk	2,080	\$67,544	\$70,921	\$74,467	\$78,190	\$82,100	\$86,205	\$90,515
Building Inspector/Code Enforcement	2,080	\$66,519	\$69,845	\$73,337	\$77,004	\$80,854	\$84,897	\$89,142
Fire Engineer (Safer)	2,080	\$54,848	\$57,601	\$60,481	\$63,505	\$66,680	\$70,014	\$73,515
Parks and Recreation Director	2,080	\$51,550	\$54,127	\$56,833	\$59,675	\$62,659	\$65,792	\$69,082
Finance Administrator	2,080	\$51,282	\$53,846	\$56,538	\$59,365	\$62,333	\$65,450	\$68,723
Information Technology Technician	2,080	\$36,254	\$38,067	\$39,970	\$41,969	\$44,067	\$46,270	\$48,583

CLASSIFIED/REPRESENTED EMPLOYEES

Job Title	Annual Hours	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Active Adult Coordinator	1885	\$32,045.00	\$33,647.25	\$35,329.61	\$37,096.09	\$38,950.90	\$40,898.44	\$42,943.36
Administrative Assistant	1885	\$35,378.00	\$37,146.90	\$39,004.25	\$40,954.46	\$43,002.18	\$45,152.29	\$47,409.90
Fiscal Assistant	1885	\$36,533.74	\$38,360.43	\$40,278.45	\$42,292.37	\$44,406.99	\$46,627.34	\$48,958.71
Maintenance Worker I	2080	\$39,488.33	\$41,462.74	\$43,535.88	\$45,712.67	\$47,998.31	\$50,398.22	\$52,918.13
Maintenance Worker II	2080	\$41,440.18	\$43,512.19	\$45,687.80	\$47,972.19	\$50,370.80	\$52,889.34	\$55,533.81
Meter Reader	2080	\$33,510.66	\$35,186.19	\$36,945.50	\$38,792.78	\$40,732.42	\$42,769.04	\$44,907.49
Parks and Recreation Coord	2080	\$30,000.00	\$31,500.00	\$33,075.00	\$34,728.75	\$36,465.19	\$38,288.45	\$40,202.87
Planning Tech	1885	\$42,164.48	\$44,272.71	\$46,486.34	\$48,810.66	\$51,251.19	\$53,813.75	\$56,504.44
PW Admin Clerk	1885	\$32,676.51	\$34,310.34	\$36,025.86	\$37,827.15	\$39,718.51	\$41,704.43	\$43,789.65
Senior Maintenance Worker	2080	\$45,700.49	\$47,985.52	\$50,384.79	\$52,904.03	\$55,549.24	\$58,326.70	\$61,243.03

PART-TIME UNREPRESENTED EMPLOYEES

Job Title	Min	Max
Active Adult Coordinator	\$17.00	
Administrative Assistant	\$18.00	
CATV Coordinator	\$15.00	
Civilian Police Officer	\$20.55	
Draftsperson/Engineer	\$20.00	\$21.00
Engineer	\$33.75	
Engineering Inspector	\$45.15	
Finance Admin	\$35.00	
Financial Analyst	\$57.20	
Fiscal Assistant I	\$15.75	
Janitor	\$12.00	
Office Aide	\$12.00	
Pool Lifeguard I	\$12.00	
Pool Lifeguard II	\$13.00	
Pool Manager	\$14.00	\$15.00
School Crossing Guard	\$12.00	
Senior Center Nutrition	\$12.00	\$15.00
Sidewalk Grinder/Maintainer	\$13.00	

PAID FIRE VOLUNTEER PERSONNEL	HOURLY	DAILY PER SHIFT	
Job Title		Min	Max
Volunteer FF/EMT		\$54.62	\$54.62
Volunteer Paramedic		\$250.00	\$250.00
CERT Program Instructor	\$45.75		
Safety Movie Officer	\$60.00		
Vacation/Relief Fire Captain		\$600.00	\$600.00
Volunteer Fire Assistant Chief (Temporary Coverage)		\$100.00	\$600.00
Volunteer Fire Battalion Chief (Part-Time)		\$100.00	\$600.00
Volunteer Fire Engineer (Part-Time)		\$54.62	\$250.00

CALPERS REPORTABLE SPECIAL COMPENSATION	UNIT and/or DEPT. ELIGIBLE	AMOUNT PER PAY PERIOD
Uniform Allowance: 5 sets-shirts/pants, 1 set coveralls	Classified/Union Represented Maintenance Workers, Facility	\$17.92
Educational Incentive: For completion of thirty (30) units of acceptable college credits, including 18 units required toward the employee's declared major, and are consistent with the position for which he/she is employed and approved by the City Manager	All Classified/Union Represented Employees Meeting the Criteria	\$42.00
Certification Pay: Grade II or Grade III Water Treatment Operator or Grade II or Grade III Water Distribution Operator	Classified/Union Represented Maintenance Workers	\$45.00
Certification Pay: Playground Equipment Certificate	Classified/Union Represented	\$45.00
Certification Pay: Pest Control Certificate	Classified/Union Represented	\$45.00
Certification Pay: Back Flow Certificate	Classified/Union Represented	\$45.00
Bi-Lingual Pay: Employees receiving a pass score on a bilingual proficiency test approved by the City and the Union. Total number member unit employees eligible to receive bilingual pay at any one time shall be nine (9) unit employees	All Classified/Union Represented Employees Meeting the Criteria	\$42.00
Paying and Reporting the value of Employer Paid CalPERS Member Contributions for Management/Mid-Management Employees in accordance with Government Code Section §20636 (c) (4).	Unrepresented Management/Mid Management Employees (Classic CalPERS Members Only)	7% of base salary for misc and 9% of base salary for safety

STAFFING BENEFITS

The City of Fillmore provides benefits in addition to salary to all full-time employees. Part-time employees receive limited benefits as required by law.

Public Employee Retirement System (PERS):

The total amount paid in retirement benefits, including the amount paid towards the annual unfunded liability, for FY 2018-19 was 23.5% of the total salary for all employees combined. Employees contribute between 5% and 7% of their salary towards these costs.

FICA:

The City and all its employees each contribute 6.2% of salary up to the maximum annual salary amount established by Federal statute.

Medicare:

The City and all its employees each contribute 1.45% of salary.

Workers' Compensation:

Mandated Workers' Compensation coverage, provided to all employees and paid by the City, is 3.0% of salary for everyone except the Fire Chief and Fire Captains. The Workers' Compensation rate for the Fire Chief and Fire Captains is 5.5% of salary.

Medical, Dental, and Vision Insurance:

The City provides \$4,668 annually to each full-time employee toward the cost of group medical, dental, and vision insurance. Additionally, the City provides \$8,700 annually to each employee in cafeteria (flexible) benefits that can be used toward insurance costs or taken as additional salary.

Life Insurance:

The City pays for \$50,000 of life insurance coverage for each full-time employee at a cost of \$138 per year, except for the City Manager. The contract between the City and the City Manager provides life insurance coverage at three times the annual salary. The City also provides and pays for separate Accidental Death and Dismemberment coverage for each full-time employee at a cost of \$15 per year per employee.

Long-Term Disability:

The City provides long-term disability coverage for each full-time employee at an annual cost of 0.336% of salary.

The cost of employee benefits, in dollars and as a percentage of salary, is shown in the following chart:

	Salaries	Benefits/ Taxes	Total
General Fund	\$ 1,401,679	\$ 859,093	\$ 2,260,772
All Other Funds	1,597,254	1,021,195	2,618,449
	\$ 2,998,933	\$ 1,880,288	\$ 4,879,221

CITY OF FILLMORE
ALPHABETICAL LIST OF POSITIONS

	FY 2018-19 FTE and Estimated Cost		FY 2019-20 FTE and Budget Amount	
Active Adult Center Coordinator	0.906	59,780.18	0.906	58,028.18
Administrative Assistant	0.906	72,694.83	0.906	72,793.86
Assistant Fin Director/Accountant	1.000	123,827.02	1.000	124,045.40
Building Inspector	1.000	112,369.94	1.000	112,458.68
Building/Planning Technician	0.906	76,365.07	0.906	77,413.90
City Manager	1.000	257,877.30	1.000	284,807.56
Community Services Officer	0.250	11,415.30	0.000	0.00
Crossing Guard	1.250	30,736.76	1.250	30,711.82
Facilities Maintenance Worker	2.000	150,919.08	2.000	151,472.80
Finance Director	1.000	179,458.07	1.000	179,835.10
Fire Captain	3.000	394,820.10	3.000	402,308.74
Fire Chief	1.000	164,610.74	1.000	164,802.64
Fire Chief-Back Up	0.100	38,288.76	0.100	38,288.76
Fire Fighter	3.000	277,539.95	3.000	284,051.91
Fire Fighter/Back Up Chief	0.500	40,824.00	0.500	40,824.00
Fire Fighter/EMT	1.675	70,646.04	1.675	70,646.04
Fire Fighter/Paramedic	1.325	37,102.04	1.325	37,102.04
Fiscal Assistant	3.625	274,746.68	3.625	259,217.02
Human Res Director/Deputy City Clerk	1.000	119,738.04	1.000	120,413.92
Lifeguard I	0.750	17,074.80	0.750	17,074.80
Lifeguard II	0.750	25,630.56	0.750	25,630.56
Maintenance Worker I	6.000	515,094.95	6.000	509,098.56
Maintenance Worker II	1.000	82,521.09	1.000	82,171.24
Media Technician	0.163	1,326.84	0.163	1,326.84
Office Aide	0.750	15,679.44	0.750	15,679.44
Parks & Recreation Coordinator	2.000	110,646.26	2.000	102,286.94
Planning & Commun Develop Director	1.000	188,488.51	1.000	189,641.82
Pool Manager	0.616	18,972.00	0.616	18,972.00
Public Works Supervisor	1.000	139,538.05	1.000	149,373.90
Senior Planner	1.000	130,226.26	1.000	127,013.00

CITY OF FILLMORE
ALPHABETICAL LIST OF POSITIONS

	FY 2018-19 FTE and Estimated Cost		FY 2019-20 FTE and Budget Amount	
Sr Maintenance Worker	1.000	103,416.93	1.000	102,086.06
Sr Nutrition Aide	0.500	15,467.92	0.500	15,467.92
Temporary Accountant	0.350	26,547.80	0.000	0.00
Total All	42.322	3,884,391.30	41.725	3,865,045.45

CITY OF FILLMORE
PAYROLL ALLOCATION BY FUND AND DEPARTMENT

				FTE Alloc	Total Alloc Amount
Department:		<u>Administration</u>			
101	General Fund	4207	City Administration	0.270	76,898.04
212	Solid Waste	4636	Solid Waste Management	0.050	14,240.38
301	Sewer	4638	Sewer Administration	0.265	75,474.00
302	Water	4847	Water Administration	0.265	75,474.00
932	Successor Agency	4537	Successor Agency	0.150	42,721.13
Total		Administration		1.000	284,807.56

Department:		<u>Finance</u>			
101	General Fund	4208	Finance/Central Support	0.550	51,243.67
101	General Fund	4532	Cable TV/Promotion	0.163	1,326.84
212	Solid Waste	4636	Solid Waste Management	0.231	21,256.67
301	Sewer	4638	Sewer Administration	1.708	169,865.95
302	Water	4847	Water Administration	1.354	158,015.85
302	Water	4851	Water Billing	1.042	71,886.55
304	Recreation	4748	Senior Program/Nutrition	0.048	5,370.48
701	Veterans Memorial District	5991	Veterans Memorial	0.131	13,131.45
932	Successor Agency	4537	Successor Agency	0.561	72,326.90
Total		Finance		5.788	564,424.36

Department:		<u>Fire Protection</u>			
101	General Fund	4314	Fire Protection	10.450	1,013,846.95
702	NPDES - Storm Water	4536	National Pollutants Discharge (NPDE	0.150	20,115.44
Total		Fire Protection		10.600	1,033,962.38

Department:		<u>Human Resources</u>			
101	General Fund	4103	City Clerk	0.563	53,200.33
101	General Fund	4207	City Administration	0.141	13,300.08
101	General Fund	4210	Risk Management	0.095	9,660.39
101	General Fund	4211	Human Resources	0.300	36,124.18
301	Sewer	4638	Sewer Administration	0.266	28,351.82
302	Water	4847	Water Administration	0.311	31,991.52
701	Veterans Memorial District	5991	Veterans Memorial	0.181	14,558.77
932	Successor Agency	4537	Successor Agency	0.050	6,020.70
Total		Human Resources		1.906	193,207.78

Department:		<u>Parks and Recreation</u>			
101	General Fund	4209	Government Buildings	0.200	10,228.69
101	General Fund	4534	Public Works Engineering	0.000	0.00
101	General Fund	4743	Parks - General	0.375	19,189.79
304	Recreation	4744	Recreation Programs	0.500	25,527.76
304	Recreation	4748	Senior Program/Nutrition	0.481	28,217.43

CITY OF FILLMORE

PAYROLL ALLOCATION BY FUND AND DEPARTMENT

				FTE Alloc	Total Alloc Amount
304	Recreation	4749	Active Adult Center	1.500	74,719.15
305	Community Pool	4745	Community Pool	3.016	85,028.32
701	Veterans Memorial District	5991	Veterans Memorial	0.200	10,228.69
Total	Parks and Recreation			6.272	253,139.84
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Department: <u>Planning</u>					
101	General Fund	4316	Code Enforcement	0.250	31,973.83
101	General Fund	4528	Planning	2.325	307,192.09
101	General Fund	4534	Public Works Engineering	0.400	44,983.47
101	General Fund	4535	Building & Safety	0.731	88,912.53
301	Sewer	4638	Sewer Administration	0.100	15,732.74
302	Water	4847	Water Administration	0.100	15,732.74
Total	Planning			3.906	504,527.40
<hr/>					
Department: <u>Police Services</u>					
101	General Fund	4313	Police Services	1.250	38,773.57
Total	Police Services			1.250	38,773.57
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Department: <u>Public Works</u>					
101	General Fund	4209	Government Buildings	0.050	3,601.44
101	General Fund	4743	Parks - General	0.250	25,338.88
203	Streets - Gasoline Tax	4421	Streets Maintenance	1.100	109,086.69
206	Lighting & Landscape Assess	4422	Landscape/Storm Maintenance	0.165	17,727.17
207	Storm Drain Assessment Dist	4422	Landscape/Storm Maintenance	0.155	16,795.56
211	Bike Path - TDA Art 3	4426	Bike Path Maintenance	0.195	17,150.34
212	Solid Waste	4636	Solid Waste Management	0.280	26,468.07
301	Sewer	4638	Sewer Administration	0.250	23,359.55
301	Sewer	4639	Sewer Collection System	1.110	103,071.33
302	Water	4847	Water Administration	0.500	35,889.24
302	Water	4848	Water Pumping	1.605	144,407.21
302	Water	4850	Water Delivery System	2.055	198,654.18
302	Water	4851	Water Billing	1.105	94,949.80
304	Recreation	4744	Recreation Programs	0.600	45,441.84
304	Recreation	4748	Senior Program/Nutrition	0.130	9,956.96
304	Recreation	4749	Active Adult Center	0.120	9,533.27
305	Community Pool	4745	Community Pool	0.280	27,665.92
701	Veterans Memorial District	5991	Veterans Memorial	1.000	75,736.40
702	NPDES - Storm Water	4536	National Pollutants Discharge (NPDE	0.050	7,368.70
Total	Public Works			11.000	992,202.56
<hr/>					
Total All				41.725	3,865,045.45



Interfund Transfers

FISCAL YEAR 2019-20 APPROVED BUDGET
TRANSFERS IN AND TRANSFERS OUT

		FY 2017-18 Actual	FY 2018-19 Forecast	FY 2018-19 Current Budget	FY 2019-20 Final Budget
<u>Revenue</u>					
<u>General Fund</u>					
	Transfer In - Streets	77,732	0	0	0
	Transfer In - L&L Districts	55,998	0	0	0
	Transfer In - Storm Drain Dist	22,721	0	0	0
	Transfer In - Bike Path	647	0	0	0
	Transfer In - Solid Waste	12,041	0	0	0
	Transfer In - Housing	2,100	0	0	0
	Transfer In - Sewer	0	0	0	0
101	General Fund	171,239	0	0	0
<u>Recreation</u>					
	Transfer In - General Fund	195,000	185,000	185,000	185,000
304	Recreation	195,000	185,000	185,000	185,000
<u>Bike Path - TDA Art 3</u>					
	Transfer In from Fund 101	25,000	20,000	20,000	15,000
211	Bike Path - TDA Art 3	25,000	20,000	20,000	15,000
<u>Streets - Gasoline Tax</u>					
	Transfer In - GF	121,106	60,000	60,000	50,000
203	Streets - Gasoline Tax	121,106	60,000	60,000	50,000
<u>Sewer Operating</u>					
	Transfer In-Sewer DIF	312,536	312,536	312,536	312,536
301	Sewer Operating	312,536	312,536	312,536	312,536
<u>National Pollutants Discharge - NPDES - Storm Water</u>					

FISCAL YEAR 2019-20 APPROVED BUDGET
TRANSFERS IN AND TRANSFERS OUT

		FY 2017-18 Actual	FY 2018-19 Forecast	FY 2018-19 Current Budget	FY 2019-20 Final Budget
Transfer In - GF		25,000	25,000	25,000	30,000
Transfer In - SD Districts		10,000	25,000	25,000	16,275
Transfer In - Sewer Fund		0	0	0	25,000
Transfer In - Water Fund		0	0	0	25,000
702	National Pollutants Discharge - NPDES - Storm Water	35,000	50,000	50,000	96,275
<u>Lighting & Landscape Assessment Districts</u>					
Transfer In-From Assess Dists		44,684	21,201	21,201	66,126
206	Lighting & Landscape Assessment Districts	44,684	21,201	21,201	66,126
<u>Storm Drain Assessment Districts</u>					
Transfer In-Fr SD Districts		20,786	21,525	21,525	20,286
207	Storm Drain Assessment Districts	20,786	21,525	21,525	20,286
<u>Capital Projects - Streets</u>					
Transfer In - Local Transportation		73,601	325,000	325,000	325,000
Transfer In - RMRA Fund		0	349,876	349,876	282,038
Transfer In-Transp DIF		1,476	0	0	0
467	Capital Projects - Streets	75,077	674,876	674,876	607,038
<u>Capital Leases</u>					
Transfer In - From F208 CDBG		57,291	57,295	57,295	57,295
808	Capital Leases	57,291	57,295	57,295	57,295
<u>Capital Projects - City Buildings</u>					
Transfer In Fr PubWks DIF		5,055	10,000	10,000	10,000
490	Capital Projects - City Buildings	5,055	10,000	10,000	10,000
<u>Capital Projects - Water</u>					

FISCAL YEAR 2019-20 APPROVED BUDGET
TRANSFERS IN AND TRANSFERS OUT

	FY 2017-18 Actual	FY 2018-19 Forecast	FY 2018-19 Current Budget	FY 2019-20 Final Budget
Water Transfer In - Water DIF	2,713	37,918	30,000	50,000
Transfer In - Water Replacement Fund	42,606	150,000	150,000	130,000
453 Capital Projects - Water	45,318	187,918	180,000	180,000
<u>Reserve for Capital Projects - Sewer</u>				
Transfer In - Sewer Fund	550,000	603,112	603,112	632,470
503 Reserve for Capital Projects - Sewer	550,000	603,112	603,112	632,470
<u>Reserve for Capital Projects - Water</u>				
Transfer In - Water Fund	162,278	24,182	24,182	189,077
504 Reserve for Capital Projects - Water	162,278	24,182	24,182	189,077
<u>Levee Reserves</u>				
Transfer In - SD Dist #4	20,455	20,445	20,445	20,445
Transfer In - SD Dist #5	18,220	18,110	18,110	18,110
Transfer In - SD Dist #6	0	0	0	1,811
Transfer In - SD Dist #7B	510	390	390	390
Transfer In - SD Dist #7C	97,320	76,000	76,000	76,000
509 Levee Reserves	136,505	114,945	114,945	116,756
TOTAL Revenue	1,956,874	2,342,590	2,334,672	2,537,859

FISCAL YEAR 2019-20 APPROVED BUDGET
TRANSFERS IN AND TRANSFERS OUT

		FY 2017-18 Actual	FY 2018-19 Forecast	FY 2018-19 Current Budget	FY 2019-20 Final Budget
<u>Expense</u>					
<u>General Fund</u>					
	Transfer Out - Street Fund	121,106	60,000	60,000	50,000
	Transfer Out to Bike Path	25,000	20,000	20,000	15,000
	Transfer Out - Recreation	195,000	185,000	185,000	185,000
	Transfer Out - NPDES	25,000	25,000	25,000	30,000
101	General Fund	366,106	290,000	290,000	280,000
<u>Solid Waste</u>					
	Transfer-Out to GF	12,041	0	0	0
212	Solid Waste	12,041	0	0	0
<u>Bike Path - TDA Art 3</u>					
	Transfer Out - General Fund	647	680	0	0
211	Bike Path - TDA Art 3	647	680	0	0
<u>Streets - Gasoline Tax</u>					
	Transfer-Out - GF	77,732	0	0	0
203	Streets - Gasoline Tax	77,732	0	0	0
<u>Sewer Operating</u>					
	Transfer Out - Sewer Cap Reserve	550,000	603,112	603,112	632,470
	Transfer-Out - NPDES	0	0	0	25,000
	Transfer Out - GF	262,095	0	0	0
	Transfer-Out	4,697	0	0	0
301	Sewer Operating	816,792	603,112	603,112	657,470
<u>Water Operating</u>					

FISCAL YEAR 2019-20 APPROVED BUDGET
TRANSFERS IN AND TRANSFERS OUT

	FY 2017-18 Actual	FY 2018-19 Forecast	FY 2018-19 Current Budget	FY 2019-20 Final Budget
Transfer-Out - NPDES	0	0	0	25,000
Transfer-Out - GF	256,559	0	0	0
Transfer Out - Water Capital Reserve	162,278	24,182	24,182	189,077
302 Water Operating	418,837	24,182	24,182	214,077
<u>Lighting & Landscape Assessment Districts</u>				
Transfers Out - GF Admin	55,998	2,152	0	0
Transfers Out-City Staff Costs	20,997	21,200	21,200	20,855
Transfers Out-Eng Services	23,687	0	0	45,271
232 Lighting & Landscape Assessment Districts	100,682	23,352	21,200	66,126
<u>Storm Drain Assessment Districts</u>				
Transfer Out - Levee Reserve	20,455	20,445	20,445	20,445
Transfer Out - Levee Reserve	18,220	18,110	18,110	18,110
Transfer Out - Levee Reserve	0	0	0	1,811
Transfer Out - Levee Reserve	510	390	390	390
Transfer Out - Levee Reserve	97,320	76,000	76,000	76,000
Transfer Out - GF Admin	22,721	23,858	0	0
Transfer Out-City Staff Costs	20,786	21,525	21,525	20,286
Transfer Out - Eng Svcs - NPDES	0	0	0	8,710
Transfer Out -Fund 702 NPDES	10,000	25,003	25,003	7,565
275 Storm Drain Assessment Districts	190,012	185,331	161,473	153,317
<u>Impact Fees</u>				
Transfer-Out - Sewer	312,536	312,536	312,536	312,536
Transfer Out - Water Capital	2,713	30,000	30,000	50,000
Transfer Out - Cap Projects	5,055	10,000	10,000	10,000
Transfer To Street Capital	1,476	0	0	0
Transfer-Out	89,248	0	0	0

FISCAL YEAR 2019-20 APPROVED BUDGET
TRANSFERS IN AND TRANSFERS OUT

		FY 2017-18 Actual	FY 2018-19 Forecast	FY 2018-19 Current Budget	FY 2019-20 Final Budget
403	Impact Fees	411,028	352,536	352,536	372,536
<u>CDBG Grant</u>					
	Transfer Out - Capital Lease	57,291	57,295	57,295	57,295
208	CDBG Grant	57,291	57,295	57,295	57,295
<u>RMRA Funds</u>					
	Transfer Out Street Capital (RMRA)	0	349,876	349,876	282,038
205	RMRA Funds	0	349,876	349,876	282,038
<u>Affordable Housing</u>					
	Transfer Out - General Fund	2,100	2,100	0	0
231	Affordable Housing	2,100	2,100	0	0
<u>Local Transportation - TDA Art 8a</u>					
	Transfer Out - Street Capital	73,601	100,000	325,000	325,000
204	Local Transportation - TDA Art 8a	73,601	100,000	325,000	325,000
<u>Reserve for Capital Projects - Water</u>					
	Transfer Out - Water Capital	42,606	150,000	150,000	130,000
504	Reserve for Capital Projects - Water	42,606	150,000	150,000	130,000
TOTAL	Expense	2,569,474	2,138,464	2,334,674	2,537,859



**General Fund
Five-Year Financial Forecast**

CITY OF FILLMORE

FIVE YEAR FINANCIAL FORECAST

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Forecast	FY 2021-22 Forecast	FY 2022-23 Forecast	FY 2023-24 Forecast	FY 2024-25 Forecast
General							
101	<u>General Fund</u>						
<u>Revenue</u>							
Property Taxes	3,034,986	2,761,770	2,639,040	2,800,750	2,969,459	3,057,825	3,175,034
Sales Tax	1,984,599	2,006,950	2,011,950	2,021,950	2,031,950	2,046,950	2,056,950
Charges for Services and Fees	7,950	10,600	10,600	10,600	10,600	10,600	10,600
Franchises	368,745	367,704	372,704	373,704	375,704	377,704	379,704
Licenses, Permits, Devel Impacts	699,764	480,406	530,486	530,486	530,486	530,486	530,486
Fines & Forfeitures	59,917	60,700	64,700	65,700	65,700	65,700	65,700
Money and Property Use	88,590	87,505	92,505	92,505	92,505	92,505	92,505
Grants	644,879	657,410	579,910	527,410	465,410	465,410	465,410
Charge for Services	152,064	141,595	141,595	141,595	141,595	141,595	141,595
Other Revenue	271,082	97,900	111,900	111,900	111,900	111,900	111,900
Administrative Services	866,485	1,003,542	1,068,542	1,043,542	1,043,542	1,043,542	1,043,542
Transfers In	0	535	18,117	19,317	20,517	21,717	8,215
TOTAL Revenue	8,179,060	7,676,617	7,642,049	7,739,459	7,859,368	7,965,934	8,081,641
<u>Expense</u>							
Salaries & Benefits	2,182,891	2,260,772	2,195,974	2,300,765	2,282,623	2,321,017	2,411,363
Materials and Supplies	522,512	536,907	542,207	542,207	542,207	542,207	542,207
Services	4,510,766	4,664,647	4,701,345	4,811,117	4,956,467	5,107,797	5,265,041
Capital Outlay	23,662	60,291	49,451	49,451	49,451	49,451	49,451
Transfers Out	290,000	280,000	280,000	280,000	280,000	280,000	280,000
TOTAL Expense	7,529,831	7,802,617	7,768,977	7,983,540	8,110,748	8,300,472	8,548,062
Net Total General Fund	649,230	-126,000	-126,927	-244,081	-251,380	-334,538	-466,421

FIVE-YEAR GENERAL FUND BUDGET PROJECTION REVENUE ASSUMPTIONS

Property Taxes, Sales Tax & Franchises

Property Taxes are projected to increase by 4.0% annually due to Proposition 13 increases, sales of existing properties, and new residential development and commercial development currently in the planning and construction phases.

Sales Taxes were adjusted to reflect the SW Jet Fuel payback reduction that will end in 1Q 2018 and a decrease in projected sales for a major business and payer of sales tax revenue that is located in the City.

Property Transfer taxes are projected to be higher than the FY 2016-17 estimate over the next five years based on the number, sales priced, and projected sales dates of new residential and commercial properties.

Franchise Fees are expected to increase by 2% annually due to a projected increase in utility rates.

Transient Lodging Tax is expected to increase slightly due to room rental rate increases that are expected to mirror inflation.

Licenses & Permits

Licenses and permits revenues are expected to remain unchanged during the projection period after lower receipts in prior years. A total of 78 businesses obtained business licenses in FY 2017-18.

Fines & Forfeitures

Fines and forfeitures revenue is expected to remain unchanged.

Use of Money & Property

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

Intergovernmental

Intergovernmental revenues are projected to remain relatively stable, with a slight increase in the 1/2 Cent For Public Safety Tax that is indexed to the sales tax.

Service Charges

Service charges are projected to remain stable due to high level of land development activities in FY 2017-18 and going forward for the next five years. The City is in the process of updating reimbursement rates for planning and building related staff services that may yield additional revenue.

Other Revenues

Other revenues are expected to return to FY 2015-16 levels.

Transfers In

Reimbursements from other funds are projected to increase by an estimated 2% annual CPI adjustment and exclude a one-time General Fund carryover in FY 2016-17. The City updated its Cost Allocation Plan in FY 2015-16, which has a positive impact on future year reimbursements.

Reserves

The GF budget estimates the use of \$110,000 of reserves each year to cover carry over projects.

Deferred Sales Tax

The GF received \$2.1 million in deferred sales tax revenue and will utilize these funds over a four year time span to cover for the payback of SW Jet Fuel sales tax revenue.

FIVE-YEAR GENERAL FUND BUDGET PROJECTION

GENERAL FUND EXPENDITURE ASSUMPTIONS

Personnel

Salaries are expected to increase annually by 2% based on historical salary increases and the expectation that no new positions will be added in the foreseeable future.

PERS contributions for both miscellaneous and safety employees are projected to increase annually by a blended rate of 3% of salary based on anticipated salary increases and adjustments due to actuarial studies.

All other benefits calculated as a percentage of salary are projected to increase by 2% annually in accordance with projected salary increases.

No increases in employee insurance program costs are anticipated, as the city currently pays the maximum negotiated amount for all insurance accounts, any rate increases will be covered by the employees.

Uniform/Boots allowance, Clothing allowance, Firefighter Stipends, Paramedic Stipends, Vacation Relief, and Mileage Reimbursement costs are projected to remain unchanged.

Materials and Supplies

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

The Claims, Computers (Non-Capital), Copier Lease, Furnishings & Equipment, Lease Payments, Library Support, Recruitments (one per year), Supplies and Materials, and Training Accounts are projected to remain at the current budget level.

Fuel costs are projected to increase by 2% per annual rate.

The cost for gasoline, diesel, and utilities, which are difficult to predict due to possible weather and supply shortages, are expected to increase by 2% annually.

All other accounts are expected to increase by 2% annually to adjust for inflation.

Services

The cost of animal control services, provided through a contract with Ventura County, is expected to increase annually by 2%, which is the historic rate of increase.

Biennial election costs are projected at historic rates.

The annual cost of law enforcement services provided under contract with the Ventura County Sheriff's Department is projected to increase by 3% annually based on historic information.

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

The Equipment Maintenance and Fireworks Show Accounts are projected to remain at current rates.

All other accounts are expected to increase by 2% annually to adjust for inflation.

Capital Outlay

Capital outlay costs will be maintained at FY 2017-18 levels.

Transfers

Pre-planned transfers to other funds are projected to decrease as the City has decided to defer collection of General Fund loans to the Recreation, Town Theater, and Community Aquatics Center enterprise funds.

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of a branch with green leaves and several ripe, orange-colored oranges. The words "CITY OF FILLMORE" are written in a white, serif font along the top inner edge of the seal, and "CALIFORNIA" is written along the bottom inner edge. The entire seal is rendered in a light purple or lavender color.

Policies and Procedures

City of Fillmore

Administrative Policies and Procedures

BUDGET DEVELOPMENT

PURPOSE:

To provide basic instructional guidelines for all City departments in the preparation of budget requests, to assist City Council in making informed choices about the provision of services and capital assets, and to involve and promote effective communication with the community during the process.

City Council adopts general, special revenue, enterprise, capital, and debt service fund budgets with the level of legal budgetary control that the office level establishes. The city must have a structurally balanced budget each year. It also must have controls in place to maintain compliance with legal budgetary provisions.

BACKGROUND:

The City is a General Law City in the State of California (State) and does not legally require a budget; however, per the City's Municipal Code, the City Manager is required to "prepare and submit the annual budget to the City Council and be responsible for its administration after adoption." The City Manager presents the proposed annual budget to City Council for review and adoption, which is consistent with Generally Accepted Accounting Principal (GAAP). All governmental funds are budgeted and accounted for using the modified accrual basis of accounting. Proprietary fund revenues and expenses are budgeted and recognized on an accrual basis. The budget differs from the annual financial reports issued by the City in three ways. The budget does not show depreciation expense, it does not show the value of employee leave balances, but it does include the principal payment expense for debt service. This is in keeping with traditional municipal budgeting conventions.

Operating appropriations lapse at the end of each fiscal year. The City Council may reauthorize appropriations for continuing projects and activities. The budgetary level of control for all governmental fund types is at the fund level. The City Manager has the discretion to transfer appropriations between departments within a fund, but changes to appropriations or transfers between funds must be approved by City Council. Multi-year projects have been budgeted in the initial year of the project.

Though coordinated by the Finance Department Budget Team, the development of the Operating and Capital Improvement Program (CIP) Budgets is a cooperative and coordinated effort between the various departments involved in the planning and implementation of the respective budgets.

GENERAL POLICY:

As an effective and useful management guide, the development of the City's budget process is the result of careful preparation and active participation of all levels of City

personnel. The budget becomes the centerpiece of a thoughtful, strategic, and ongoing decision-making process for allocating resources and setting priorities and direction for our City.

Good budgeting is a broadly defined process that has policy, management, planning, communication, and financial dimensions. A good budget process is characterized by several essential features, such as a long-term perspective linked to broad organizational goals, budget decisions that focus on results and outcomes, promotion of effective communication with residents, and the provision of incentives to City staff. Study Sessions or workshops on all phases of the budget are held with City Council for this purpose, including fees, capital improvement programs, and the maintenance and operations budget proposals. Additionally, a good budget process helps decision-makers make informed policy choices about the provision of services and capital assets, and promotes resident participation in the process.

The budgeting process is necessary for maintaining financial control over the City's operations and provides the basis for program planning. The process does not end with appropriations, but continues to operate throughout the year as funds are obligated and disbursed. A series of decisions, actions, and adjustments are often required to achieve established goals. Additionally, decisions made in one year are meant to bring a desired result in subsequent years. In this way, each budget program is a one-year installment in the implementation of the City's long-range financial plan.

BASIS OF BUDGETING:

The City budget is prepared on the modified accrual basis of accounting consistent with GAAP, except that encumbrances are included in budgeted expenditures.

Proposed Budget

A proposed budget will be prepared by the Finance Department under the direction of the City Manager. The budget will include four basic segments for review and evaluation. These segments are:

1. Revenues
2. Personnel costs
3. Operations and Maintenance costs
4. Capital and other (non-capital) project costs

The budget review process will include City Council participation in the development of each of the four segments of the proposed budget and Public Hearings to allow for citizen participation in the budget preparation.

The budget process will span sufficient time to address policy and fiscal issues by City Council.

Adoption

Upon the City Manager's presentation of a proposed budget document to the City Council, the City Council will call and publicize a public hearing. The City Council will subsequently adopt such budget, as it may have been amended, as the City's Annual Budget effective for the fiscal year beginning July 1.

Balanced Budget

The Operating Budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.

Planning

The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to budget approval. This will allow adequate time for appropriate decisions and analysis of financial impacts.

Reporting

Periodic financial reports will be prepared by the Finance Director to enable Department Managers to manage budgets and enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented monthly to the City Council. Financial reports will be in a format appropriate to enable the City Council to understand overall budget and financial status.

City's Budget Process Overview

The process by which the budget will be compiled and finally adopted by the City Council is one that requires the combined effort and cooperation of all departments.

The budget development process includes five major steps:

1. City Council establishes major goals and objectives for the fiscal year period. Departmental objectives are also refined at that time.
2. Based on the above direction from City Council, departments prepare budget estimates for the fiscal year.
3. Budget estimates and final departmental objectives are reviewed by the City Manager.
4. Proposed budget is submitted to City Council for review.
5. By an approved resolution, the fiscal year budget is adopted by City Council.

It is important to keep in mind that the budget adopted by City Council is not "final" in nature. Rather, the budget is intended to establish a framework for what is actually a dynamic financial process. As work plans and issues develop over the fiscal year period, City Council may adjust resources accordingly. In other words, the budget reflects City Council's on-going direction, properly responding to the fiscal environment and the needs of the community.

Budget Documents Overview

The **Operating Budget** document will be organized as follows:

1. **Section I: City Manager's Budget Message** – Provides an overview of community and Council priority issues, budget highlights, community profile, future trends and the budget process.
2. **Sections II and III: Budget Overview, Summaries and Charts** – Provides revenue and expenditure/appropriation summaries for all funds as well as detail of revenue and expenditures for the General Fund. Graphics include pie charts and community information with pictures.
3. **Department Budget Sections** – Each department budget section includes an organizational chart, department budgets, and program trends and objectives.
4. **Position Summary by Fund Section** – Summary of budgeted positions by Fund.
5. **Capital Program Budget** – Summary of the Capital Program and budgeted capital projects by Fund.
6. **Supplementary Section** – Includes active bond issues, resolutions adopting the Operating Budgets, appropriations limit (GANN) resolution, Glossary, and Index.
7. **Glossary of Budget Terms/Acronyms Section.**

Budget Carryover Policy

As per the City's financial policies, Operating appropriations lapse at the end of each fiscal year.

The City Council may reauthorize appropriations for continuing projects and activities.

Capital Asset Maintenance and Replacement

The City's facilities repair/replacement schedule is developed by the Engineering Department based on a review of the condition of each building in the inventory and develops a prioritized list of capital needs. The prioritized list is reviewed to determine what funding is available and can be budgeted to complete the capital need. If funding is available, the capital repair/replacement is included in the budget. If not included in the budget due to insufficient funds, efforts are made to identify funding and/or apply for grant funds to pay for the capital repair and/or replacement.

Preparation of the Budget Document

Budget preparation takes approximately six months. A Department Head/Budget Team meets on a regular basis, as part of the budget

preparation process. Departments began preparing their budget requests and revenue estimates in the January/February time frame.

From January through March, the Budget Team carefully review, evaluate, and prioritize each department's budget submissions for new and additional services, positions, capital outlay, and capital improvement projects. The overall estimated revenues and proposed appropriations are also reviewed. Moreover, remaining mindful of public safety and legal requirements; adhering to the City Council's financial policies; as well as providing the most efficient, effective, and economical service levels possible are major considerations throughout the budget process.

The City of Fillmore uses a combined program and line item budget format. This is designated to provide a comprehensive management control and fiscal planning system. This format is aimed at achieving goals and objectives at the operational levels that are consistent with City Council's Goals and Priorities. The budgeting process is an incremental one, which starts with the requests from the departments, based on historical information, inflationary increases, and/or department knowledge based on upcoming projects. Requests for appropriations are made at the department level and are compiled and initially reviewed by the Budget Team. Once the Department review is completed, the Budget Team meet and review the budget with the City Manager and Assistant City Manager.

The Executive Team makes a final review of department budget requests. As soon as the final details are completed and approved by the City Manager, a proposed Operating Budget document is printed. The City Manager presents the proposed Budget to City Council and the public for their review during the month of May, culminating with a public hearing, which typically occurs in mid-June. The City Council may revise the City Manager's proposed Budget, as deemed necessary. A majority vote is required to adopt the final Budget. The Budget is adopted prior to July 1st.

Budget Implementation and Budget Transfers

Once the Budget has been adopted by City Council, the responsibility of implementing each department's budget lies with the department managers, with ultimate responsibility resting with the City Manager. Department managers are expected to operate their department within the appropriations established in the Budget. Budget transfers or budget appropriation amendments should be the exception, rather than the rule. In certain cases, however, requests are considered where events have occurred, which are unforeseen.

Budget Calendar

The Budget Calendar is the first step in completing the fiscal year budget on time. Documentation of a Budget calendar assists departments in preparing for the next fiscal year Operating and Capital Program Budgets process. The calendar is subject to change and is intended to be used as a general guideline.

The recommended budget calendar related to City Council's participation is as follows:

Budget Calendar

No.	Timeframe	Responsible Department	Event
1	December/ January	City Council	City Council Update Citywide Goals & Objectives
2	January/ February	Finance	Provide Mid-Year Budget Update
3	January/ February	City Staff & City Council	Approval of new Fiscal Year Budget Preparation Calendar
4	February/ March	Finance	Provide Financial Audit Update
5	April/May	City Staff	Preliminary Operating Budget Update – Forecast Revenue, Personnel and Expenditures
6	April/May	City Staff	Preliminary Capital Projects Budget Update – Determine Available Funding Sources and Priority Capital Projects to Budget
7	May	City Council	Proposed Operating and Capital Project Budget Study Session
8	May	City Staff and City Council	Final Review of Operating Budget
9	June	City Council	Conduct First Review of the Proposed Operating Budget
10	June	City Council	Adopt Gann Limit (Consent Item).
11	June	City Council	Conduct Second Review and Adopt the Proposed Operating and Capital Projects Budget

Performance Measures

The City's Budget Team met with individual departments to introduce the concept and development of Performance Measures during FY 2015-2016 in order to implement in FY 2016-17. There were basic guidelines that were followed related to the development of a mission statement, goals, objectives, and performance measures.

During the FY 2017-2018 budget development process, performance measures were reviewed by each department. Input started in April 2017, with documentation reviewed throughout the budget process. Follow-up meetings were held to review the information provided by each department, as well as to improve their initial performance measures.

All departments spent a great deal of time with their current measures so that they are linked to both the City's budget objectives and goals, and the City Council's Goals and Priorities. Performance Measures, organized by department, are provided as a tool to measure effectiveness and efficiencies of City operations.

City of Fillmore

Administrative Policies and Procedures

Capital Project Planning

PURPOSE:

Capital project planning is necessary to give adequate consideration to longer-range needs and goals, evaluate funding requirements and options, and achieve consensus on the physical development of Fillmore. An evaluation of alternative mechanisms helps ensure the best approach for providing use of a capital asset or facility is chosen based on the City's policies and plans. Policies and plans for acquisition, maintenance, replacement, and retirement of capital assets help ensure needed capital assets or improvements receive appropriate consideration in the budget process and that older capital assets are considered for retirement or replacement. These policies and plans are necessary to plan for large expenditures and to minimize deferred maintenance.

GENERAL POLICY:

Plans for acquiring capital assets should be part of or consistent with land use, transportation, or other long-range plans of the City. Capital projects are funded from capital improvement reserves available in a respective fund's fund balance and grant funding, as available.

As part of a long-term capital budget plan, the following should be evaluated and considered:

1. Costs, including both capital and operating costs, impact on rates and charges, and impact on costs of other government services;
2. Effects on service, including technical and financial capabilities of the entity that owns the asset, ability to control the use of the asset (including expanding or contracting the facility), ability to maintain the asset, and risk of contractual non-performance and default;
3. Management issues, including maintaining oversight of the asset and related services and operations, impact on economic growth and development, impact on service coordination, and public access to information;
4. Financial issues, including availability of cash, budgetary impacts, impact on outstanding debt, and grant eligibility;
5. Impact on government employees, customers, and taxpayers;
6. Statutory and regulatory issues, including impact on federal and state legal and regulatory requirements, and liability.

Funding for capital projects typically relates to the function the asset will perform. For example, streets and roads projects are funded primarily from Gas Tax or Developer Fees; City Hall, Library or recreation projects from the General Fund; water or wastewater projects are funded from their respective funds.

The first year of the Capital Improvement Program (CIP) is adopted as the current capital budget. Capital improvements typically include new street improvements, construction of public facilities and major maintenance/repair projects such as street resurfacing or modifications to public facilities. The remaining four years schedule planned projects and all five years look to potential funding sources. Collectively, departments responsible for capital project planning maintain a 20-year plan of projects.

Long-Range Facilities Planning Policy Objectives

The City maintains a 20-year capital facilities plan with the following objectives:

1. To provide facilities which are accessible, convenient, flexible and responsive to the changing needs of our customers.
2. To provide facilities which demonstrate excellence in quality and value.
3. To provide adequate, sufficient, and flexible facilities which enable City departments and staff to carry out their required functions and to effectively serve their customers in a professional manner.
4. To provide a healthy, safe, secure, productive, and equitable working environment for our employees in order to promote efficient service to our customers.
5. To pursue efficient, effective, and cost-conscious solutions for the provision of public facilities and services.
6. To maintain a strong financial position balanced with the need to serve the public effectively and promote quality of life.

The recommendations in this Long Range Facilities Plan are based on the following strategies:

1. Make the best use of available space before implementing a capital solution.
2. Reserve limited capital funds for the highest priority projects.
3. Encourage non-capital solutions.
4. Focus on customer service and convenience.
5. Invite creative use of technology and public/private partnerships, where it can improve services.

Capital Outlay/Capital Improvements vs. Maintenance Improvements Projects

In conjunction with the budgeting process, questions are often raised concerning the distinction between capital outlay and capital improvement programs versus maintenance improvement projects. The following guidelines have been developed in an attempt to clarify this issue. Despite these guidelines, there may be situations that do not fit clearly into either category. In these instances, please consult with the Finance Department before attempting to categorize the budget item or expenditure in question.

Capital Outlay

This category represents expenditures made within a department's operating budget for fixed assets. Expenditures charged to capital outlay should reflect the initial investment

in a fixed asset. Items designated as capital outlay are generally of a “stand-alone” nature, moveable, and ready for immediate installation and use, as opposed to an item that will be constructed or completed over a period of time.

Most expenditures classified as capital outlay are either equipment or intangibles (software, easements). Examples include vehicles, machinery, and software systems.

Capital Improvements

Capital improvements include major projects, infrastructure additions and improvements, land, buildings and improvements other than buildings. Expenditures charged to capital improvements should reflect either the initial investment in a fixed asset that is used in operations and has a useful life extending beyond one year or the improvement to an existing fixed asset which either lengthens the useful life of the fixed asset or increases the fixed asset’s capacity to provide service.

Maintenance Improvements

Maintenance improvements include on-going projects or one-time projects that repair or maintain existing fixed assets. Maintenance improvements do not extend the life of a fixed asset and do not increase the fixed asset’s capacity to provide service. Maintenance improvements should be budgeted for within the operating budget, except for major one-time or on-going projects that should be highlighted in the Capital Improvement Program Budget. Expenditures charged to maintenance improvements are so designated through account coding into the applicable maintenance and operations element and not in a capital element account.

It is important to note that, in addition to the purchase price of the respective categories of assets, the recorded asset cost should include transportation charges, installation costs, taxes, and any other expenditures required to place the asset in its intended state of operation.

City of Fillmore

Administrative Policies and Procedures

USER FEE POLICY

POLICY

The City of Fillmore imposes fees and charges to users for City services, goods, and permits. These fees and charges can be set at 100 percent of full cost or subsidized by City funds. In adoption of fees, it must be found that fees and charges do not exceed the City's costs in providing the service or processing work. User fees and charges will be reviewed/adjusted annually to recover the full cost of services provided, unless City Council determines that a subsidy from the General Fund (or any other fund) is in the public interest.

According to the standards established by GFOA and NACSLB and their best practice guidelines, governments should calculate the full cost of the different services they provide. For instance, GFOA recommends a formal fee policy that should identify factors to be considered when pricing services.

PURPOSE:

The purpose of this policy is to define and clarify the following:

1. Factors to consider when setting fees and charges;
2. When charges and fees should be reviewed;
3. User Fee Adoption Process;
4. Cost Recovery Calculation;
5. Cost Allocation Plan;
6. Provisions of Proposition 26; and,
7. Other miscellaneous topics related to the City's User Fees.

Factors to be Considered When Setting Fees and Charges, and Cost Recovery Levels

1. Whether fees and charges are set at full cost recovery consider community-wide versus special service nature of the program or activity. The use of general purpose (tax) revenue is appropriate for community-wide services, while user fees at full cost are appropriate for services which are of special benefit to easily identified individuals or groups.

The full cost of providing a service should be calculated to provide a basis for setting the charge or fee. Full costs shall include the following elements: direct labor, fringe benefits, equipment, materials, contract services, utilities, and cost allocation of indirect expenses including legislative, central services, and capital assets with a useful life of 15 years or less.

2. Fees and charges, in the absence of a specific public policy exception, should be set at full cost recovery.

3. Public policy exceptions can occur due to the nature of the program or activity such as the community pool fees. For example, the General Fund supports the Community Pool Fund for the shortfall in revenues due to the pool considered a benefit to the entire community.

When Charges and Fees Should Be Reviewed

1. City Staff should review fees and charges at least every two to five years during the budget cycle.

2. Staff will review and revise fees, if necessary, during the budget process. (Refer to "User Fee Adoption Process" below)

3. Regular changes/revisions to user fees shall be first reviewed by department staff. Changes/revisions will be discussed with the Finance Department. If the fee change/revision is deemed appropriate, the Finance Department will recommend staff take the fee to City Council for adoption. If it is related to a Development or Building related fee, notices will be sent out to various parties and the meeting where the fee will be discussed will be noticed in a Public Hearing.

4. All adopted changes shall be published in the City's user fee manual and on the City's website, both of which shall be maintained by the Finance Department.

5. This policy and the schedule of charges and fees, current and proposed, should be made available to the public.

User Fee Adoption Process

During the budget process:

1. Staff will present City Council with User Fees at both a Study Session and a Public Hearing meeting.
2. 30 days prior to the meeting, staff will notice interested parties (e.g., BAI, Chamber of Commerce, etc.)
3. The Public Hearing meeting will be Noticed twice in the local newspaper fourteen (14) and seven (7) days prior to the meeting and the Public Hearing User Fee manual will be made available for public review.
4. Appropriate User Fee resolutions will be reviewed by staff and City Attorney's Office and signed by the Mayor if adopted at the Public Hearing City Council meeting.

Throughout the course of the Fiscal Year:

There are times throughout the course of the year that staff determines a need for a new User Fee or User Fees are reviewed or revised resulting in a change to the current adopted User Fee manual. Staff will do the following:

1. The User Fee(s) will be taken to City Council at a Public Hearing.
2. If the User Fee(s) are development related, staff will Notice the meeting twice in the local newspaper fourteen (14) and seven (7) days prior to the meeting and the User Fee(s) will be made available for public review.
3. If the User Fee(s) are **not** development related, staff will Notice the meeting once in the local newspaper seven (7) to ten (10) days prior to the meeting and the User Fee(s) will be made available for public review.
4. Appropriate User Fee resolutions will be reviewed by staff and City Attorney's Office and signed by the Mayor if adopted at the Public Hearing City Council meeting.

Cost Recovery Calculation

City departments with user fees shall determine cost recovery rates based on direct and indirect costs for all fees in order to accurately calculate the cost of providing services regardless of whether all services are deemed to be fully cost recoverable. Indirect costs shall include allocated central support services costs (IT, risk management, Finance, Human Resources, etc.).

Fees shall be adjusted to maintain the cost recovery level. Departments with user fees shall be responsible for developing cost recovery rates for their respective user fees in accordance with the cost recovery levels described in this policy. Where appropriate, departments may initiate a multi-phase approach to achieve a targeted cost recovery rate.

Different methods of adjustment are acceptable such as using a Consumer Price Index (CPI), State and Local Implicit Price Deflator, Municipal Cost Index, or other inflators. It is recommended that, if applicable, a CPI inflator be used for setting or revising the City's user fees.

Cost Allocation Plan

The annual Citywide Cost Allocation Plan (Plan) identifies the costs of administrative support for all City departments and special funds. Uses of the Plan include:

1. Ensuring all direct and indirect costs associated with providing services are included in the calculation of user fees and charges. For example, the Plan is the basis for the indirect cost component of the fully burdened hourly rate used to calculate the cost of City staff providing fee services; and
2. To develop the Federally-approved OMB A-87 overhead rate, and;
3. To charge administrative support costs to the Enterprise Funds, Lighting and Landscape Districts, Storm Drain Maintenance Districts, Community Facilities Districts (CFDs), and Community Development Block Grant funds.

Cost Allocation Plan Process:

1. The purpose of this study is to identify the City of Fillmore ("City") central service department costs that provide an indirect benefit (hereafter referred to as "Allocable Costs") to the City's operating departments/divisions (hereafter referred to as "Allocation Cost Centers") and to distribute these allocable costs to the allocation cost centers in a fair and equitable manner.

2. Every year the City, with the assistance of a consultant, prepares a cost allocation plan to identify costs associated with providing certain central services to other City departments. These indirect service charges reimburse the administration and overhead services provided by General Fund departments, such as Finance, City Attorney, and Information Technology. The full cost allocation plan delineates the basis of allocation by department and can include total operating budget (except capital and debt), the number of full-time equivalent positions per department, specific number of requests or hours of service provided, etc. These costs are charged to the various operating departments/divisions by an interfund transfer as provided in the City's cost allocation plan.

3. The City uses a "double step down" method, which is one of the five methods for allocating indirect costs described in the Cost Accounting Manual; October 2001 prepared by the Office of Management and Budget, and is considered the most accurate and equitable of the five methods.

4. The "double step down" method utilizes two steps to allocate indirect costs. In the first step, the Allocable Costs are identified and initially allocated to all departments (both central service departments and the Allocation Cost Centers) using the most appropriate distribution bases that represent the demand for indirect services. Next, a second allocation is made in which indirect costs allocated to central service departments in the first step are redistributed using the allocation percentages derived in the first step. The final step fully reallocates the indirect costs allocated to the central service departments in the second allocation to the Allocation Cost Centers to obtain the final central services cost allocation.

5. The final step utilizes the step-down approach to fully distribute Allocable Costs to the Allocation Cost Centers. The step-down approach utilizes a sequential method to close-out all first step costs allocated to central service departments on a priority basis. The sequence begins in a step-down fashion starting with the central service department providing the greatest benefit and concludes with the central service department that provided the least benefit to other departments. At the end of the stepdown sequence, all Allocable Costs have been allocated to the Allocation Cost Centers.

Provisions of Proposition 26

In 2010, the trend to limit fee progression continued when California voters approved Proposition 26. This measure attempted to further define and clarify which local government charges are to be considered taxes (subject to public vote) and which are fees (subject only to city council approval). In summary, the measure established that any "levy, charge, or exaction of any kind imposed by a local government" is a tax,

unless it falls into one of seven categories (exceptions).

According to analyses by the *League of California Cities*, the “vast majority of fees that cities would seek to adopt will most likely fall into one or more of these exemptions” and “most fees currently imposed by local planning and building departments will be exempt from Proposition 26” under exception numbers one, two, three or six. These applicable exceptions are as follows:

“(1) A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.

(2) A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.

(3) A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.

(4) A charge imposed for entrance to or use of state or local government property, or for the purchase, rental, or lease of such property.

(5) A fine or penalty imposed for a violation of the law.

(6) A charge imposed as a condition of property development.”

As a cost of services study, this analysis sought to evaluate the cost of a wide range of services and activities conducted by the various departments regardless of whether the services are associated with specific fees. While this study includes cost analysis of services that could be considered for fee adoptions, it does not, in and of itself, establish fees or fee levels, which is the purview of the City Council. If recommended fees are provided in the study, the types of fees and charges that are likely to be considered “taxes” under Proposition 26 are normally and intentionally excluded. (Note: In rare instances where a recommendation would be provided to set a cost recovery level for a service considered a “tax” under Proposition 26 definitions, the recommendation assumes that the City will implement those taxes in compliance with state law.

While the study evaluates the cost of many direct services, including some that are unrecoverable and/or may not ever become recommended fees, the fees likely to be adopted are designed to recover the reasonable cost of providing the service to the individual fee payers. Due to its relatively recent enactment, however, Proposition 26 has not yet been subject to review by the courts, some uncertainties exist regarding its

application. Prior to any new fee implementation, it would be prudent for the City's own legal counsel to evaluate the impact of Proposition 26 (and all other related laws) to ensure full compliance with state law.

Other Miscellaneous Topics Related to the City's User Fees

A list of City-owned buildings should be prepared and maintained, which includes original building costs, remaining useful life, and the amount of a fixed annual (depreciation) cost. This list shall be presented to the City Council annually on a supplemental financial schedule.

Definitions

Cost Recovery: is recouping a portion of or all costs associated with a particular service provided by the government agency to the public. The user fees determine the percentage of a service that is recovered. Cost recovery has two important rationales: (a) revenue enhancement through full cost accounting, thereby improving government efficiency; and (b) maintaining equity considerations in regard to the provision of public services.

Direct Costs: are the costs incurred directly by providing a specified service. These costs are associated with staff time spent performing service related duties and include employee salary and benefits. In general, direct costs are any costs that can be traced directly to the production of a given service or product.

Indirect Costs: are the costs not directly accountable or associated with the production of a service, such as a fixed cost. Indirect costs include departmental overhead (operating expenses and internal administrative costs), as well as citywide overhead, including all those costs that support City programs and services.

User Fee: is a fee charged by a government agency to recipients of its services. User fees generally apply to activities that provide special benefits to members of the public, and the amount of the fee is usually related to the cost of the service provided. Examples of user fees are pool fees, park room rental fees, fire inspection fees, and others.

Conclusion

The purpose of this policy is to provide general guidelines and to incorporate best practices in establishing user fees to ensure that the City adequately recovers costs for services it provides to the public. The User Fee Policy identifies factors that need to be considered in setting fees, the level of cost recovery, and the frequency of comprehensive user fee studies. The key factor of the User Fee Policy is to review and update fees on an ongoing basis to ensure that they keep pace with changes in the cost of living, as well as changes in methods or levels of service delivery.

City of Fillmore

Administrative Guidelines

Governmental Fund Balance Policy

PURPOSE:

This Fund Balance Policy establishes guidelines and procedures for allocating and reporting fund balance in the financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and as committed by City Council, effective beginning fiscal year ending June 30, 2011.

ACCOUNTING GUIDANCE:

Fund balance is the difference between the assets and liabilities reported in a governmental fund. GASB Statement No. 54 defines five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

The following components are defined by GASB Statement No. 54 and shall constitute the City's Fund Balance:

- *Nonspendable Fund Balance* (inherently nonspendable) – Assets that cannot be converted to cash (i.e., prepaid items and inventories of supplies) and assets that will not be converted to cash soon enough to affect the current period.
- *Restricted Fund Balance* (externally enforceable limitations on use) – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments and limitations imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance* (self imposed limitations on use set in place prior to the end of the fiscal year) – Limitation imposed at the highest level of decision making that requires formal action at the same level to remove (City Council).
- *Assigned Fund Balance* (limitation resulting from intended use) – Intended use established by highest level of decision making, by a body designated for that purpose, or by an official designated for that purpose (delegated by the City Council to the City Manager).
- *Unassigned Fund Balance* (residual net resources) – Excess of nonspendable, restricted, committed, and assigned total fund balance.

DIRECTIVE:

The first two components, Nonspendable and Restricted Fund Balance, are not addressed in this policy due to the nature of their restrictions. This policy is focused on the allocation and financial reporting of the last three components, Committed, Assigned, and Unassigned. The Council policies for these three components are provided below.

Committed Fund Balance: The City Council, as the City's highest level of decision-making authority, shall commit fund balance for specific purposes by formal action, such as by ordinance or resolution, or approval through adoption of this policy with the annual budget. These committed amounts may not be used for any other purpose unless the City Council removes or changes the specified use through the same level of formal action. City Council action to commit fund balance shall occur within the fiscal reporting period; however, the amount can be determined subsequently.

➤ General Fund Emergency Contingency: The City's General Fund shall maintain an emergency contingency. The contingency shall be calculated by taking 40% of General Fund's budgeted expenditures. Budgeted expenditures will be those budgeted in the upcoming fiscal year. General Fund emergency contingencies shall be used only with City Council approval for:

1. Emergencies (e.g., natural disasters such as fires, floods, or earthquakes or other catastrophic events) that are nonrecurring expenditures.
2. Required to maintain essential services in a severe, short-term fiscal crisis when revenues are insufficient.

➤ Working Capital Reserve: The City's General Fund shall maintain a working capital reserve. This shall be calculated by taking 20% of General Fund's budgeted expenditures. Budgeted expenditures will be those budgeted in the upcoming fiscal year. General Fund working capital contingencies shall be used only with City Council approval for:

1. Emergencies (e.g., natural disasters such as fires, floods, or earthquakes or other catastrophic events) that are non-recurring expenditures should the Emergency Contingency be insufficient.
2. Required to maintain essential services in a severe, long-term fiscal crisis (more than three years) when revenues are insufficient.
3. Unexpected major capital investment requirement that was not included in other committed or assigned fund balance components.

- Capital, Maintenance, and Grant Projects: Appropriations approved in the annual Capital Improvement Program Budget.

Assigned Fund Balance: The City Council delegates the authority to assign fund balance to the City Manager, for intended specific purposes. The following assignments are established and may be modified by the City Manager as deemed appropriate.

- Encumbrances: Encumbrance balances that are not included in restricted or committed fund balance shall be considered assigned and will be reported by function.
- Continuing Appropriations: Fund balance levels sufficient to meet funding requirements for projects approved in prior fiscal years and which are carried forward into the new fiscal year. Continuing appropriations will be reported by function.
- Public Building/Infrastructure Replacement/Maintenance Reserve: Assigned for future building and infrastructure replacement and maintenance projects as identified in the Capital Improvement Plan but not included in the City Council approved Budget and/or as future project requirements are identified.

Unassigned Fund Balance: These are residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four components. The General Fund is the only fund that may report a positive (surplus) unassigned balance. Conversely, any governmental fund in a negative (deficit) position could report a negative amount of unassigned fund balance.

Surplus: Since a surplus does not represent a recurring source of revenue, it shall not be used to fund a recurring expense; however, the surplus may be appropriated for use to fund a one-time expenditure or use not already funded through an appropriation. If it is determined there is an operating surplus:

The City Council may appropriate funds for the following nonrecurring purposes:

- a) Capital improvements and purchases. Surplus funds may be used for capital improvements and equipment purchases that are not financed with borrowings or other contributions.
- b) Elimination of unfunded liabilities related to the City's Post-Employment Benefits. Any surplus may be transferred to reduce the unfunded liability in the Pension Fund, or California Employer's Retiree's Benefits Trust Fund (CERBT), and/or any other fund initiated by the City to provide post-employment benefits.
- c) Reduction or avoidance of debt. If there is short-term debt within

the General Fund, the surplus may be applied to reduce, or eliminate, the debt if determined to be advantageous for the City. If a borrowing is scheduled, the surplus may be used to reduce the principal amount the City needs to obtain if determined to be advantageous for the City.

d) Tax, fee, or rate stabilization. Surplus funds may be assigned for a stabilization fund in order to avoid raising taxes, fees, or rates related to the fund in subsequent years.

Deficit: If it is determined there is a deficit in the General Fund, the deficit shall be restored through the following mechanisms, in order of priority:

1. Reduction of assigned fund balance levels
2. Committed fund balance levels
3. Transfer of unassigned fund balances from other related funds where legally permissible.

Funds:

1. General Fund: City's primary operating fund accounts for all financial resources of the City except those required to be accounted for in another fund.
2. Special Revenue Funds: Account for specific revenues that are legally restricted to expenditures for particular purposes.
3. Debt Service Funds: Account for the accumulation of resources and payment of principal and interest of the Public Finance Authority or Successor Agency (SA). City will maintain sufficient reserves in its debt service funds that will equal, or exceed, the reserve fund balances required by bond covenants.
4. Capital Projects Funds: Established on a project length basis and are used to account for revenues and expenditures during the construction/acquisition of major capital facilities and projects. These funds are financed mainly by borrowings and contributions, and are not used to accumulate resources for future capital improvements, and therefore will not be used to build up reserves.
5. Enterprise Funds: Business-type activities intended to recover all or significant portion of their costs through user fees and charges. Net assets are restricted to the fund's stated purpose.
6. Agency Funds: Account for the resources held by the City in a fiduciary capacity for individuals, governmental entities, and others.

Fund Balance Classification:

The accounting policies of the City consider restricted fund balance spent first when expenditure is incurred for purposes for which both restricted and unrestricted fund balance are available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

Annual Reporting and Periodic Review:

Before completion of the City's Comprehensive Annual Financial Report, the Finance Director shall prepare a Fund Balance Status Report as part of the City's financial reporting process. The City Council will affirm or revise the Policy including the percentage range established by the components described herein (usually during the annual budget process).

City of Fillmore

Administrative Guidelines

City Accounting Policy

PURPOSE:

Establish guidelines for maintenance of City Accounting Records.

DIRECTIVE:

The City's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). Government fund types (General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds), agency funds and expendable trust funds are maintained via a modified accrual* basis of accounting. Proprietary fund types (Enterprise Funds and Internal Service Funds) and nonexpendable trust funds are maintained via an accrual basis** of accounting.

***Modified Accrual:** An adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

****Accrual Basis:** Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

Cost Allocation Plan

The annual Citywide Cost Allocation Plan (Plan) identifies the cost of administrative support for all City departments and special funds. Uses of the plan include:

1. To ensure all direct and indirect costs associated with providing services are included in the calculation of user fees and charges. For example, the Plan is the basis for the indirect cost component of the fully burdened hourly rate used to calculate the cost of City staff providing fee services.
2. To develop the Federally-approved A-87 overhead rate.
3. To charge administrative support costs to the Enterprise, Successor Agency, Lighting and Landscape Districts, Storm Drain Maintenance Districts, Community Facilities Districts (CFDs) and Community Development Block Grant funds.

City of Fillmore

Administrative Guidelines

Fixed Asset Replacement

PURPOSE:

To reduce the financial impact on departments when replacing costly equipment by setting aside funds over the life of the equipment being replaced.

POLICY:

Equipment eligible for Fixed Asset Replacement (FAR) funding must meet the capitalization requirements under the City's Capital Improvement Program policy and must replace equipment that is no longer in service due to trade-in, disposal, theft, or transfer to a City storage facility pending disposal.

FAR, for qualifying assets, is calculated by adding 25% to the cost of the equipment (for inflation) to estimate the replacement cost of the asset at the end of its useful life and is allocated to departments over the standardized useful life of the asset.

Use of Available Funds

New equipment can be purchased using FAR "retired equipment reserve", if available. This reserve occurs when assets are deleted from inventory upon being surplus or salvaged and are not replaced.

When equipment is to be removed from inventory, the following action should be taken:

1. **Surplus Equipment (no longer in use/storage)** – complete a Surplus Property Form and forward to the Finance Department.
2. **Scrapped or Stolen Equipment** – Prepare a memo and forward to the Finance Department, identifying the equipment scrapped or stolen by equipment number.
3. **Salvaged Equipment** – Submit the check or monies received to the Finance Department with a memo identifying the salvaged equipment by number.
4. **Traded-In Equipment** – Will be identified by the Finance Department through Accounts Payable processing at the time the new equipment is acquired.

City of Fillmore

Administrative Policies and Procedures

Investment Policy

Purpose

It is the policy of the City of Fillmore's City Council, and the City of Fillmore as the Successor Agency to the City of Fillmore Redevelopment Agency (hereinafter referred to as City Agencies) to invest public funds in a manner which will provide the maximum security with best investment return, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

This Investment Policy is intended to provide guidelines for the prudent investment of the funds of the City Agencies and to outline the policies for maximizing the efficiency of the City Agencies cash management system. The ultimate goal is to enhance the economic status of the City Agencies while safeguarding its assets.

Scope of Investment Policy

This Investment Policy applies to all financial assets of the City Agencies. It does not cover deferred compensation plan investments, long-term debt proceeds and reserves held by a Trustee and invested pursuant to contractual agreement, or retirement investments held by a trustee (such as CalPERS), which funds are accounted for in the Audited Annual Financial Statements of the City Agencies. Policy statements outlined in this document focus upon the City Agencies pooled funds, but will also apply to all other funds under the City Manager and Finance Director span of control unless specifically exempt by statute or ordinance.

Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The City Agencies must adhere to the guidance provided by the "prudent investor" standard, as codified in Government Code section 53600.3. This obligates a fiduciary to ensure that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters

would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. Accordingly, the overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust.

Officers and employees acting in accordance with the Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

Investment Objectives

The City Agencies primary investment objectives, in order of priority and consistent with Government Code Section 53600.5, of the City Agencies investment activities shall be:

Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk (the risk of loss due to failure of the financial institution, broker/dealer default, or erosion of market value) and interest rate risk (the risk that the market value of securities in the portfolio will fall due to changes in general interest rates). To attain this objective, the City Agencies will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.

Liquidity: The investment portfolio shall remain sufficiently liquid to enable the City Agencies to meet all operating and capital requirements that may be reasonably anticipated. Prior to investing funds of the City Agencies, the City Manager and Finance Director will meet to ensure understanding of the City Agencies projected cash needs for day-to-day operations and ongoing capital improvement projects. Using this information, the City Manager and Finance Director can then determine the appropriate amount and length of time for the investment.

Return on Investments (Yield): The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles while taking into account the investment risk constraints and liquidity needs.

Delegation of Authority

Authority to manage the investment program is jointly granted to the City Manager and Finance Director, who shall be jointly responsible for the investment of all funds. In the absence of the Finance Director and at his/her request, the Assistant Finance Director/Accountant is authorized to act in his/her behalf and jointly with the City Manager. These responsibilities shall include the authority to open accounts with banks, brokers and dealers and to establish safekeeping accounts or other arrangements for the custody of securities and to execute such documents as may be necessary. Prior to any of the above activities being finalized, written concurrence by the City Manager and Finance Director shall be obtained.

Responsibility for the operation of the investment program is delegated to the Finance Director, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy. Transactions shall be complete, valid, authorized and properly recorded.

The Finance Director shall apprise the City Treasurer of the investment activities transacted to ensure understanding.

Safekeeping of Securities

All securities owned by the City shall be held in a safekeeping account with the financial institution in the name of the City and under City control at all times. All trades, where applicable, shall be executed by delivery of the security to the safekeeping account for the City Agencies, including those purchased for the City by financial advisers, consultants, or managers by book entry, physical delivery, or by third-party custodial agreement. All security transactions shall be evidenced by safekeeping receipts.

Authorized Investments

Sections 16429.1, 53601, 53601.1, 53635, and 53638 of the Government Code of the State of California set forth the investment vehicles available to local agencies as summarized in the following paragraphs. Section 53601, as now amended, provides that unless Section 53601 specifies a limitation on an investment's maturity, no investments with maturities exceeding five years shall be made unless otherwise directed by the City Council members. Authorized investments include:

State Treasurer's Local Agency Investment Fund (LAIF) - As authorized in Government Code Section 16429.1 and by LAIF procedures, local government agencies are authorized to invest in this investment program administered by the California State Treasurer.

Government Agency Issues - As authorized in Government Code Sections 53601(a) through (f), this category includes a wide variety of government securities which include the following:

- Local government bonds or other indebtedness.
- State bonds or other indebtedness.
- U. S. Treasury notes or other indebtedness secured by the full faith and credit of the federal government.
- Other federal agency securities including but not limited to issues by the Government National Mortgage Association, Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation.
- State of California obligations such as California Treasury Notes or General Obligation Bonds.
- County of Ventura Investment Pool.

Investment may be made up to 80 percent of the portfolio; however, the total amount may not be committed to any one agency.

Bankers' Acceptances - As authorized in Government Code Section 53601(g), 40 percent of the City Agencies portfolio may be invested in bankers' acceptances, although no more than 30 percent of the portfolio may be invested in bankers' acceptances with any one commercial bank. Additionally, the maturity period may not exceed 180 days.

Commercial Paper - As authorized in Government Code Section 53601(h), 25 percent of the City's portfolio may be invested in commercial paper of the highest rating (A-1 or P-1) as rated by Moody's or Standard and Poor's, with maturities not to exceed 270 days. Local agencies may purchase no more than 10 percent of the outstanding commercial paper of any single issuer. There are a number of other qualifications regarding investments in commercial paper based on the financial strength of the corporation and the size of the investment.

Negotiable Certificates of Deposit - As authorized in Government Code Section 53601(i), no more than 30 percent of the City Agencies money may be invested in negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a state-licensed branch of a foreign bank. All purchases must be fully insured by the FDIC or fully collateralized.

Medium-term Notes (MTN's) - As authorized in Government Code Section 53601(k), medium-term notes are defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state

and operating within the United States. Notes eligible for investment under this subdivision shall be rated "A" or better by a nationally recognized ratings service. Purchases of medium-term notes shall not include other instruments authorized by this section and may not exceed 30 percent of the City Agency's money that may be invested pursuant to this section; however, no more than 5 percent of the funds eligible for this type of investment may be invested in any one issue or issuer.

Money Market Mutual Funds – As authorized in Government Code Section 53601(l)(2), shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. The company shall have met either of the following criteria: (a) attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations; or (b) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission that the companies may charge and shall not exceed 10 percent of the agency's money that may be invested pursuant to this section. However, no more than 10 percent of the agency's funds may be invested in shares of beneficial interest of any one mutual fund.

A derivative is defined as a financial instrument created from or whose value depends on the value of one or more underlying assets or indexes of asset values. No investment shall be made in collateralized mortgage obligations (CMO's), interest-only (IO's) and principal-only (PO's) forwards, futures, currency and interest rate swaps, options, and caps/floor/collars. Neither shall any investment be made in reverse repurchase agreements unless as outlined in Government Code 53601(j).

Diversification of the portfolio will be made in such a manner as to avoid incurring unreasonable risks and with the objectives of this policy at all times. No investment shall be made in a security that is prohibited by this policy or by Government Code 53601.6. Liquidity shall be maintained in such a manner that no less than 20 percent of the portfolio shall have a term of one year or less.

At the time of each investment, either by renewal or initial purchase, an analysis shall be made of the entire portfolio to ensure that the limit for that type of investment shall not be exceeded.

Investments Held by Trustees

Assets held by fiscal agents are held pursuant to formal agreements such as the

requirements of a bond issue or an agreement between the City Agencies and another government agency or other entity. The investment of assets held by fiscal agents shall occur pursuant to these formal requirements as permitted by Section 53601(m) of the California Government Code. However, the investment of such assets is subject to the laws established by the State of California pertaining to investments by local agencies as well as the City's primary investment objectives.

Deferred Compensation Plan Assets

Investment decisions regarding these assets are made by the participants pursuant to the deferred compensation plans made available to the City Agencies and are not considered a part of this Investment Policy.

Reporting

Under provisions of the California Government Code Section 53646, there shall be a report at least quarterly made to the City Council and City Manager that reports the status of all investments. Per subdivision (d), the legislative body the applicable City Agency may elect to require the report specified in subdivision (b) to be made on a monthly basis instead of quarterly.

These reports shall show the following for all securities:

- Name of financial institution from which the investment was purchased
- Type of investment
- Issuer or institution
- Date of maturity
- Amount of deposit
- Rate of interest
- Current market value
- Accrued interest due
- Current broker/dealers and par amount invested through their company as a percentage of the total portfolio

Qualified Dealers

The City shall transact investment business only with banks, savings and loans, and registered securities dealers. All financial institutions and broker/dealers who desire to become bidders for investment transactions must supply the City Agencies with the following:

- Audited financial statements
- Proof of National Association of Security Dealers' certification
- Trading resolution
- Proof of California registration
- Certification of having read the City of Fillmore's Investment Policy
- Résumé of employees who will be engaged in transactions with the City

A periodic review of the financial condition and registrations of qualified bidders shall

be conducted. In January of each year, an annual certification of having read the City Agencies Investment Policy shall be required by all brokers/dealers.

The Finance Director in accord with the City Treasurer shall review on a quarterly basis the LAIF report regarding its investments and the market value thereof and obtain and review the State Treasurer's investment policy and annual audited financial report as it pertains to LAIF.

Investment Policy Adoption

The City Agencies Investment Policy shall be reviewed and adopted and revised by resolution of the City Council at least annually by the City Council after review and recommendation by the City Manager and Finance Director or in accordance with the requirements of California Government Code Section 53646.

Glossary of Investment Terminology

AGENCIES: Federal agency securities.

AMORTIZED COST: For investments purchased at a discount, amortized cost constitutes cost plus interest earned to date.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE: A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BASIS POINT: A basis point equals one one-hundredth of 1% (.01%).

BID: The price offered for securities.

BOOK ENTRY SECURITIES: All U.S. Treasury and Federal Agencies are maintained on computerized records at the Federal Reserve; now known as "wireable" securities.

BROKER: A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides.

CITY AGENCIES: City of Fillmore City Council and the City of Fillmore as the Successor Agency to the City of Fillmore Redevelopment Agency.

COST: The purchase price of an investment.

COLLATERAL: Securities, evidence of deposit or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

CERTIFICATE OF DEPOSIT: A time deposit with a specific maturity evidenced by a certificate. Large-denomination CDs are typically negotiable.

COMMERCIAL PAPER: An unsecured promissory note with a fixed maturity no longer than 270 days. The largest issuers include General Motors Acceptance Corporation (GMAC), General Electric Capital Corporation (GECC) and other major corporations.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for the dealer's own account.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the

securities.

DEBENTURE: A bond secured only by the general credit of the issuer.

DISCOUNT: The difference between the cost price of a security and its value at maturity when quoted at lower than face value.

DISCOUNT SECURITIES: Securities that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury bills. Interest is received at maturity.

DIVERSIFICATION: Dividing investment funds among a variety of securities and financial institutions offering.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S & L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL FUNDS: Non-interest bearing deposits held by member banks at the Federal Reserve.

FEDERAL FUNDS RATE: The rate of interest at which Federal funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL DEPOSIT INSURANCE CORPORATION: A federal agency that insures bank deposits; currently up to \$250,000 per deposit.

FEDERAL HOME LOAN BANKS: The institutions that regulate and lend to savings and loan associations.

FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC): This is a U.S. Corporation and instrumentality of the U.S. government. Through its purchases of conventional mortgages, it provides liquidity to the mortgage markets, much like FNMA. FHLMC's securities are highly liquid and widely accepted. FHLMC assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the U.S. Department of Housing & Urban Development. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 Regional Banks and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loans associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

LOCAL AGENCY INVESTMENT FUND (LAIF): The aggregate of all funds from political subdivisions that are placed in the custody of the California State Treasurer for investment.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank, as directed by the FOMC, in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PAR VALUE: The amount that will be realized upon maturity of an investment.

PORTFOLIO: Collection of securities held by the investor.

PRIMARY DEALER: A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight.

PRIME RATE: The rate at which banks lend to their best or “prime” customers.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price.

REPURCHASE AGREEMENT: A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate the buyer for this. Dealers use repurchase agreements extensively to finance their positions.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held for protection.

SECONDARY MARKET: A market for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SETTLEMENT DATE: The date on which a trade is cleared by delivery of securities against funds. This date may be the same as the trade date or later.

TRADE DATE: The date in which a transaction is initiated or entered into by a buyer or seller.

TREASURY BILL: A discount security issued by the U.S. Treasury to finance the national debt that matures from three months to one year.

TREASURY BONDS: Long-term U.S. Treasury securities having initial maturities of more than ten years.

TREASURY NOTES: Intermediate term U.S. Treasury securities having initial maturities of from one to ten years.

WHEN-ISSUED TRADES: Typically, there is a delay between the time a new bond is announced and sold, and the time when it is actually issued. During this interval, the security trades “wi”, “when, as, and if issued.”

YIELD: The rate of annual income return on an investment, expressed as a percentage: (a) income yield is obtained by dividing the current dollar income by the current market price for the security; (b) net yield or yield to maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the security.

City of Fillmore

Administrative Policies and Procedures

Debt Policy

Scope and Application

This Debt Management Policy, established for the City of Fillmore, is intended to guide the Finance Department in its debt issuance in the course of its customary practices. From time to time, certain circumstances arise which could cause the Finance Department to deviate from the policies herein.

Mission of the Finance Department Treasury Division

Issue and manage short and long-term financings (bonds, TRANs (as defined later herein), etc.), both for capital improvement and operating needs, by balancing market and credit risk with satisfactory economic benefits and proper fiscal controls.

The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Policy.

I. Debt Management Objectives

- Maintain cost-effective access to the capital markets through prudent policies.
- Maintain moderate debt and debt service payments with effective planning and coordination with City departments.
- Meet significant capital demands through debt financing,
- Achieve the highest possible credit ratings and lowest practical borrowing costs within the context of the City's capital needs and financing capabilities.

II. Types and Purposes of Debt

The City may utilize several types of municipal debt obligations to finance long-term capital projects. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements unless otherwise decreed by court order or adjudicated settlement. Long-term debt financing shall never be used to fund operating or maintenance costs.

Assessment Bonds. Assessment bonds are repaid from special assessments

collected from those who benefit from the project. An assessment is any levy or change imposed upon real property by a local agency for a special benefit conferred upon real property from a public improvement. Assessment bonds are issued upon the security of the assessments and are payable from either (a) scheduled installments of assessments, collected either by a direct billing to the property owner or by posting to the secured property tax roll of the county in which the real property is located or (b) proceeds of prepayments of assessments made by property owners to discharge the lien of the unpaid assessment on a specific parcel. Proceeds from Assessment Bonds may be used to finance local public improvements, provided that said improvements benefit the parcels of land to be assessed. Local streets, street lights, landscaping, sidewalks and sanitary sewers are some examples of local improvements commonly financed by assessment bonds.

General Obligation (GO) Bonds. General Obligation Bonds may only be issued with two-thirds approval of a popular vote. The California State Constitution (Article XVI, Section 18) limits the use of the proceeds from GO Bonds to “the acquisition or improvement of real property.” Libraries, parks and public safety facilities are types of facilities that could be financed with GO Bonds.

GO bonds are bonds secured by a pledge of full faith and credit of the issuer and/or by a promise to levy taxes in an unlimited amount as necessary to pay debt service. With very few exceptions, local agencies are not authorized to issue “full faith and credit” bonds. The GO bonds of such agencies are typically payable only from ad valorem property taxes, which are required to be levied in an amount sufficient to pay interest and principal on the bonds maturing in each year.

While GO bonds typically are the least expensive debt available to a government, there are drawbacks to using GO debt in certain situations. GO bonds require voter approval, which may delay the financing of a property. If the voters do not approve the bonds, then officials must find another way to finance the project, or cancel the project outright. Furthermore, the ability to issue GO bonds may be constrained by legal debt limits for entities with such restrictions.

Pension Obligation Bonds. Pension Obligation Bonds are issued to finance all or part of the unfunded pension liabilities of the City. Typically, these bonds are issued at a lower rate of return than was being paid to the Pension System Administrator, and in this way, provide an economic benefit to the City.

Enterprise Revenue Bonds. Enterprise Revenue Bonds finance facilities for a revenue producing enterprise, and are payable from revenue sources within that enterprise. The Wastewater Reclamation Plant, potable water pump stations and water or sewer distribution pipelines are examples of revenue producing infrastructure within the City.

Financing Leases. The City may finance a capital asset by leasing it directly from the vendor or leasing company, with the lessor receiving a portion of each rental payment as tax-exempt interest.

Mello-Roos Bonds. The City may issue bonds through a Community Facilities District (CFD). These bonds must be approved by a two-thirds vote of the registered voters within the district (unless there are fewer than 12 registered voters, in which case the vote is by the landowners), and are secured by a special tax on the real property within the district. The bonds may be issued to finance facilities or provide services, although the facilities do not need to be physically located within the district. The City has adopted policies with respect to Mello-Roos Bonds.

Tax Allocation Bonds. Using former tax increment funds as a pledge for repayment, the Successor Agency may issue Tax Allocation Bonds as provided by the Dissolution Act. The City may, in connection with the formation of other replacement redevelopment financing mechanisms like EIFDs (Enhanced Infrastructure Financing Districts) issue debt secured by the appropriate property taxes as provided by law, taking into account its prior redevelopment debt. Careful consideration must be taken by the City or relevant entity when issuing these bonds, to ensure that the revenue source is not already pledged to some other encumbrance.

Refunding Obligations. Pursuant to the Government Code and various other financing statutes applicable in particular situations, the City Council is authorized to provide for the issuance of bonds for the purpose of refunding any long-term obligation of the City, Successor Agency or other public entity. Absent any significant non-economic factors, a refunding should produce minimum net debt service savings (net of reserve fund earnings and other offsets) of at least 3% of the par value of the refunded bonds on a net present value basis, using the refunding issue's All-in True Interest Cost (AIC) as the discount rate, unless the Finance Director determines that a lower savings percentage is acceptable for issues or maturities with short maturity dates.

Certificates of Participation (COPs). When a city finances a public facility through lease-purchase or lease-sublease transaction, the interest in the lease payments is assigned to a third party under the COPs structure. A COP is a security that evidences an undivided fractional interest in an underlying lease or installment sale agreement. A COP entitles its owner to a proportionate share of lease (or installment sale) payments made by the city pursuant to a lease (or an installment sale agreement). COPs function like municipal bonds.

Lease Revenue Bonds. Lease revenue bonds are issued by a public agency, or on behalf of a public agency, to finance capital improvements which are then leased to a public agency. The bonds are secured by lease payments received

from an agency other than the issuer. In a typical lease revenue bond financing, a public agency establishes a joint powers authority or a nonprofit corporation which issues lease-revenue bonds to finance the construction of a public facility. The facility is then leased back to the public agency. The joint powers authority or nonprofit corporation pays debt service on the bonds from the lease payments received from the public agency. Unlike a COP financing, the bonds themselves are the tax-exempt lease obligation, not the lease.

Other Obligations. There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to non-enterprise revenue bonds, tax and revenue anticipation notes (TRANS), bond anticipation notes, grant anticipation notes and judgment or settlement obligation bonds. Bonds or obligations may also be privately placed.

III. Debt Approval Procedures

A. Reviewed by a Finance Team. All proposed long-term financing transactions for capital improvements shall be reviewed by a financial team consisting of the Finance Director, City Manager, City Attorney and appropriate financial advisors/consultants. For matters related to “long-term financing” meaning the financing constitutes an obligation beyond one fiscal year:

1. The City Council should not authorize the issuance of any long-term financing until a financial analysis and review of the proposed transaction and recommendation has been completed.
2. Upon approval of the recommendation, the proposed transaction shall then be presented to the City Council.

B. Approval by the City Council. All long-term financing and refunding transactions shall be approved by the City Council (or appropriate entity) as required by law. Successor Agency financings shall be approved by the Successor Agency Board. The City Council shall comply with all public hearing requirements applicable to the specific type of bond being approved.

IV. Debt Limitations

The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City’s capital improvements budget. Notwithstanding the Constitutional and statutory limitations on issuing debt, it is the policy of the City that aggregate debt service payments funded from General Fund sources shall be no greater than 12% of current General Fund revenues. Payments on bonds that are tied to a specified revenue stream other than General Fund sources (e.g.

enterprise revenue bonds, tax allocation bonds and assessment bonds) are not subject to this 10% limit. Each proposed financing will be individually assessed by the Finance Department and subject to the approval policies contained herein.

The City will strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City will seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear. The City will also integrate its debt issuances with the goals of its capital improvements budget by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

V. Methods of Sale

The Finance Director in consultation with the City Manager and the Financial Advisor shall review each transaction on a case-by-case basis to determine the most appropriate method of sale.

- A. Competitive Sale.** In a competitive bid sale, the issuer conducts all of the tasks necessary to offer bonds for sale including structuring the maturity schedule, preparing the official statement, verifying legal documents, obtaining a bond rating, securing credit enhancement, if advantageous, and timing the sale. These tasks are normally done with the assistance of outside consultants, including a financial advisor and bond counsel. Once the issue is structured, the public sale begins with the publication of an official notice of sale that delineates the size, maturities, purpose, and structure of the proposed issue, along with instructions for submitting bids.

Underwriters submit closed bids to the issuer on the day and time designated in the official notice of sale. The bonds are awarded to the underwriter that has submitted the best bid, i.e. the lowest true interest cost bid. No structural aspects of the bonds are changed regardless of the success or failure of the underwriter/underwriting syndicate to sell the bonds. Any unsold bonds remain the responsibility of the underwriter.

- B. Negotiated Sale.** In a negotiated sale, the City chooses the initial buyer of the bonds (the "Underwriter") in advance of the sale date. The Underwriter is usually an investment banking firm, or a syndicate of investment banking firms interested in reoffering the bonds to investors through an underwriting process. The bond issue is not structured before an Underwriter is chosen. The Underwriter is chosen based on expertise, financial resources, compatibility, and experience and such other factors as seem reasonable to the finance director. After the Underwriter is selected, the issuer and the underwriter will begin the process of structuring the bond issue and completing the other origination tasks. The

Underwriter starts the marketing process and develops an interest rate to be negotiated with the City. The City shall employ an independent financial advisor not associated with the underwriting firm to represent the issuer's interests in the process.

This type of sale allows the City to discuss different financing techniques with the underwriter in advance of the sale date, and is particularly appropriate for complex bond structures, difficult credit situations, such as non-rated assessment or Mello-Roos Bonds, and refunding of existing bonds.

- C. Private Placement.** Also referred to as a direct placement, private placement is a variation of a negotiated sale. Instead of retaining the services of an investment banking firm to underwrite the securities, the City will sell the bonds directly to a limited number of investors. The City may use a placement agent to assist it in identifying likely investors. Private placements are generally undertaken because the transaction is complex or unique, requiring direct negotiations with the investor/bank, or because the issue is small and a direct offering provides better pricing.

VI. Debt Structuring Practices

- A. Standard Terms.** The following terms shall be applied to the City's transactions as appropriate. Individual terms may change as dictated by the marketplace or the unique qualities of the transaction. In all cases, the City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

1. All Bonds.

- i. Term 30 years is standard, but up to 35 years may be acceptable depending on cash flow assumptions, construction timeline and remaining useful life of the asset being financed.
- ii. Maximum Yield not to exceed 12%.
- iii. Maximum Premium case by case, as recommended by Financial Advisor.
- iv. Maximum Discount case by case, as recommended by Financial Advisor.
- v. Payment Dates - Fixed After considering cash flow needs, the Finance

- | | |
|-----------------------------|---|
| | Director will determine all new debt service payment dates. |
| vi. Coupons | fixed rate generally, but variable is an option. |
| vii. Call Provisions | shortest possible optional call consistent with optimal pricing; generally 10 years or less. |
| viii. Debt Service | level debt service generally, but shall be determined on a case-by-case basis at the discretion of the Finance Director. Policies for land secured bonds like Mello Roos Bonds may permit an escalator. Consideration shall be given to outstanding debt service. |
| ix. Debt Service Reserve | generally lesser of 10% principal amount, 125% average annual debt service, 100% maximum annual debt service, or surety bond. Financial Advisor may make alternate recommendation, including for taxable debt. |
| x. Reimbursement Resolution | For tax-exempt bonds, must be adopted by the City Council if the project hard costs are advanced by the General Fund prior to the bond sale. |
| xi. Budgeting Debt Service | budget shall be for gross debt service including applicable trustee and other fees. |
2. Variable Rate Bonds. The City, upon consultation with its advisors and in limited circumstances, may elect to issue any bonds as variable rate bonds. Prior to issuing variable rate debt, the City shall adopt standards with respect to the issuance of variable rate debt to the extent it determines to issue such bonds to ensure that the city is adequately advised and protected.

VII. Derivatives Policy

Derivative products and other financial instruments can be beneficial interest rate management tools that can assist the City as part of its overall debt and investment management program, but need to be monitored very closely and understood. Derivative products may be used by the City to reduce risk exposures or reduce interest costs, but may not be used for speculative purposes. Should the City determine to pursue derivative products, the City shall first receive appropriate education on such products and shall develop a separate policy regarding its use of derivative products.

VIII. Professional Assistance. The City Council shall make the final determination with respect to all advisors and underwriters on the bond issue, either by designation pursuant to a resolution or by contract.

A. Financial Advisors. The City shall utilize the services of independent financial advisor(s) on debt financing. The City may utilize an RFP-selected pool of such financial advisors to mitigate time constraints and reduce overhead costs of the City in procuring such services. Alternatively, the Finance Director and/or City Manager may recommend such Financial Advisor. Services shall be documented by contract and compensation shall be capped.

B. Underwriters. In the case of a competitive sale, the City will award the bonds to the underwriting firm whose bid results in the lowest True Interest Cost. In the case of a negotiated sale, the City Manager, Financial Advisor and Finance Director will determine the best method of selection, taking into consideration all factors involved in each particular sale.

C. Bond Counsel/Disclosure Counsel. The City shall use bond counsel or counsel familiar with the municipal bond transactions for each transaction. The Finance Director and/or City Manager may make a recommendation for such counsel. The City may use Disclosure counsel in connection with a transaction.

D. Trustees. Selected for each transaction by the Finance Director. The City may use the same trustee for each transaction as it may be practical to do so for the Finance Director. The Trustee (or applicable holding company) shall have a combined capital and surplus of at least \$75,000,000 and be subject to supervision or examination by federal or state authority.

E. Rebate Consultant. Selected by Finance Director for all Bonds.

F. Financial Printer. Selected by the financing team for each transaction.

G. Investment Agreement Counterparties. Selected by bid in compliance with Federal Tax Law Requirements in accordance with relevant bond documents and the City's Investment Policy.

IX. Ongoing Debt Administration

A. Continuing Disclosure. It is the goal of the Finance Department to be as transparent as possible.

1. **Annual Report.** The City will covenant to provide its annual disclosure report no later than 270 days following the end of the

fiscal year. However, the City will use its best efforts to issue the Annual Report as soon as practical following the issuance of the City's annual Comprehensive Annual Financial Report (CAFR). The City will use its best efforts to issue the Annual Report electronically and to post the Annual Report on its web site. The Annual Report will be posted on the Electronic Municipal Market Access ("EMMA") website by the City or its Dissemination Agent. The Annual Report will also be on file with the City Clerk.

2. **Material Event.** The City will issue a material event notice in accordance with the provisions of SEC Rule 15c2-12. Prior to the issuance of any material event, the Finance Director will convene a meeting with the City Council, City Manager, and City Attorney or outside professionals as appropriate, to discuss the materiality of any event and the process for equal, timely and appropriate disclosure to the marketplace.
3. **Outside Consultants.** The City shall retain an outside consultant to prepare its Annual Reports and may provide for such consultant to be the Dissemination Agent.
4. **Dissemination Agent.** The City shall hire a dissemination agent or the Finance Director (or designee) may act as dissemination Agent.
5. The Finance Director may develop such internal policies for the Finance Department with respect to Continuing Disclosure as she/he deems appropriate in order to maintain its covenants.

Upon recommendation of the Finance Director, the City may retain a firm to assist it in maintaining compliance with all continuing disclosure requirements.

B. Arbitrage Rebate Compliance. Unless a Tax Certificate documents bond counsel has advised arbitrage rebate will not be applicable to an issue of Bonds, the City shall monitor and/or calculate arbitrage annually when there are unspent tax-exempt debt/bond proceeds. The City shall review and/or calculate arbitrage on the fifth anniversary of the bond issuance in accordance with IRS requirements.

- as necessary, the City shall engage the services of a Rebate Service Provider, and the City or the Bond trustee shall deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider on a prompt basis;
- upon request, the Finance Director and other appropriate City personnel shall provide to the Rebate Service Provider additional

documents and information reasonably requested by the Rebate Service Provider;

- the Finance Director and other appropriate City personnel shall monitor efforts of the Rebate Service Provider and assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed; and
- during the construction period of each capital project financed in whole or in part by Bonds, the Finance Director and other appropriate City personnel shall monitor the investment and expenditure of Bond proceeds and shall consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds.

C. Insurance Certifications. The City (through its Risk Manager) shall provide annual insurance certification to the Trustee and Bond Insurer, if required under the legal documents for each issue.

D. Rate Stabilization Fund. The Rate Stabilization Fund (“RSF”) is a special fund of the City’s utilities held and used when consumption declines, or there is a revenue shortfall so significant that net revenue (after operating expenditures) is insufficient to meet debt coverage requirements as stated in the outstanding bond agreements. The RSF may be drawn be down upon in lieu of an immediate mandatory rate increase. The City’s water and wastewater funds maintain separate RSFs. The City will strive to maintain a RSF balance for each utility with bonded debt in an amount equal to the aggregate annual debt service payments for the then following fiscal year.

E. Ratings. The policy of the Finance Department is to secure underlying ratings on all newly issued obligations from at least one national rating agency.

1. Meetings. The Finance Department shall meet with each rating agency that rates City debt issues when requested and/or as scheduled.
2. Reporting. The Finance Department shall ensure prompt delivery to each of the rating agencies of the following public documents:
 - Annual CAFRs

- Annual proposed budgets
3. Other Reporting. Certificates of Substantial Completion on projects financed with long term obligations shall be delivered to the rating agencies and Bond Insurer, as relevant.
 4. Citywide Ratings Notification. Any changes in ratings will be promptly noticed to the City Manager and City Council. Material Events notices for Continuing Disclosure shall also be appropriately filed.

Post-Issuance Tax Compliance Procedures For Tax-Exempt Bonds

The purpose of these Post-Issuance Tax Compliance Procedures is to establish policies and procedures in connection with tax-exempt bonds issued by the City of Fillmore to ensure that the City complies with all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt bond status of the Bonds.

External Advisors / Documentation

The Finance Director and other appropriate City personnel shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in a City resolution(s), Tax Certificate(s) and / or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The Finance Director and other appropriate City personnel also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of Bond-financed assets and future contracts with respect to the use of output or throughput of Bond-financed assets.

Whenever necessary or appropriate, the City shall engage expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds.

Role of the City as Bond Issuer

Unless otherwise provided by City resolutions, unexpended Bond proceeds shall be held

by the Trustee, and the investment of Bond proceeds shall be managed by the Finance Director. The Trustee shall maintain records and shall prepare regular, periodic statements to the City regarding the investments and transactions involving Bond proceeds.

Use of Bond Proceeds

The Finance Director and other appropriate City personnel shall:

- Monitor the use of Bond proceeds, the use of Bond-financed assets (e.g., facilities, furnishings or equipment) and the use of output or throughput of Bond-financed assets throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable policies, agreements, resolutions and Tax Certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds;
- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates;
- Maintain records for any contracts or arrangements involving the use of Bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates;
- Meet at least annually with personnel responsible for Bond-financed assets to identify and discuss any existing or planned use of Bond-financed assets or output or throughput of Bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates.

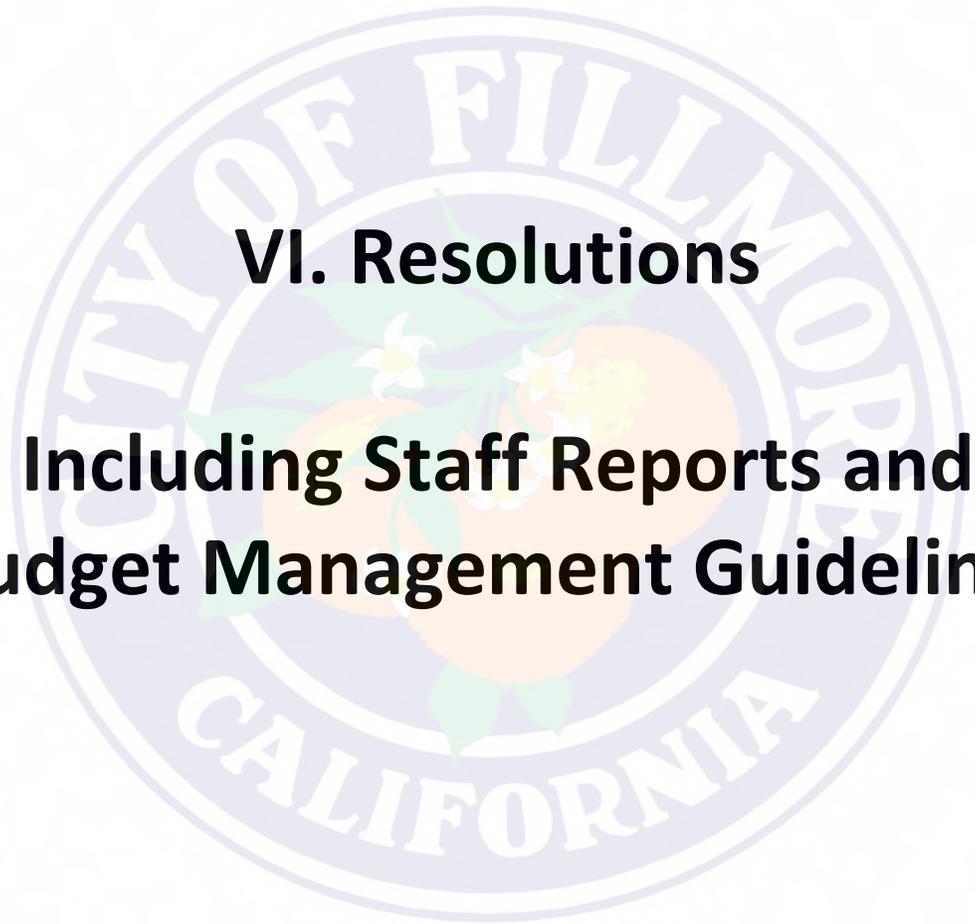
All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

Unless otherwise specified in applicable City resolutions or Tax Certificates, the City shall maintain the following documents for the term of each issue of Bonds (including refunding Bonds, if any) plus at least three years:

- A copy of the Bond closing transcript(s) and other relevant documentation delivered to the City at or in connection with closing of the issue of Bonds;

- A copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds;
- A copy of all contracts and arrangements involving private use of Bond-financed assets or for the private use of output or throughput of Bond-financed assets; and
- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of a citrus tree with green leaves and several ripe, orange-colored fruits. The words "CITY OF FILLMORE" are written in a serif font along the top inner edge of the seal, and "CALIFORNIA" is written along the bottom inner edge. The seal is rendered in a light, semi-transparent purple color.

VI. Resolutions

**Including Staff Reports and
Budget Management Guidelines**

**CITY COUNCIL
RESOLUTION NO. 19-3708**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
FILLMORE APPROVING THE FY 2019-20 BUDGET**

WHEREAS, the City Manager has submitted the 2019-20 Recommended Budget to the City Council for its review and consideration; and

WHEREAS, subsequent to providing the public an opportunity to submit written and oral comments, the City Council reviewed and modified, as appropriate, the FY 2019-20 Recommended Budget; and

WHEREAS, pursuant to Governmental Accounting Standards Board Statement No. 54, an action of the City Council is necessary to commit budget amounts in various funds for the specific purposes they are intended.

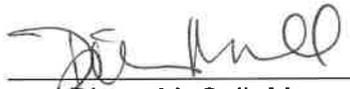
NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Fillmore as follows:

SECTION 1. The FY 2019-20 Recommended Budget (Exhibit 1) is hereby approved and will be referred to as the FY 2019-20 Approved Budget.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

SECTION 3. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the Office of the City Clerk.

PASSED, APPROVED AND ADOPTED this 14th day of May, 2019.



Diane McCall, Mayor

ATTEST:


Olivia Carrera Lopez, City Clerk

APPROVED AS TO FORM:


Tiffany Israel, City Attorney

CITY OF FILLMORE)
COUNTY OF VENTURA)§
STATE OF CALIFORNIA)

I, Olivia Carrera Lopez, City Clerk of the City of Fillmore, California, do hereby certify that the foregoing Resolution No. 19-3708 was duly passed and adopted by the City Council of the City of Fillmore at the regular meeting thereof, held on the 14th day of MAY, 2019, and was signed by the Mayor of the said City, and that the same was passed and adopted by the following vote:

AYES: MCCALL, HOLMGREN, MINJARES, AUSTIN, EDMONDS

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE


Olivia Carrera Lopez, City Clerk

Exhibit 1

CITY OF FILLMORE

RECOMMENDED FY 2019-20 BUDGET

Budget Summary

Fund	Fund Description	Estimated Beginning Fund Balance	Revenue Budget	Expense Budget	Net Increase (Decrease) in Budget	Estimated Ending Fund Balance
Operating Funds						
101	General	\$ 4,851,864	\$ 7,676,617	\$ 7,802,617	\$ (126,000)	\$ 4,725,864
202	Public Education	111,404	24,000	15,535	8,465	119,869
203	Streets -Gas Tax	42,695	428,068	428,068	-	42,695
211	Bike Path - TDA Art 3	31,200	25,471	25,471	-	31,200
212	Solid Waste	243,070	118,005	118,005	-	243,070
301	Sewer	3,681,099	7,279,600	7,279,600	-	3,681,099
302	Water	5,397,978	3,596,048	3,596,048	-	5,397,978
303	Town Theatre	(86,094)	6,730	22,503	(15,773)	(101,867)
304	Recreation	(184,767)	356,780	429,560	(72,780)	(257,547)
305	Community Pool	(474,992)	164,407	227,574	(63,167)	(538,159)
701	Veterans Memorial Dist	157,744	236,648	236,648	-	157,744
702	Storm Water NPDES	(81,415)	104,930	104,930	-	(81,415)
Total		\$ 13,689,786	\$ 20,017,304	\$ 20,286,559	\$ (269,255)	\$ 13,420,531
Special Districts						
206	Landscape & Lighting Districts	569,775	719,373	736,044	(16,671)	553,104
207	Storm Drain Districts	450,912	373,977	324,285	49,692	500,604
803	Community Facilities Districts	2,231,705	1,711,315	1,657,094	54,221	2,285,926
Total		\$ 3,252,392	\$ 2,804,665	\$ 2,717,423	\$ 87,242	\$ 3,339,634
Development Impact Fees						
401	Fire Station	202,587	34,885	-	34,885	237,472
403	Transportation	125,660	44,580	-	44,580	170,240
404	Parkland	364,908	59,980	-	59,980	424,888
405	Water	1,027,950	170,660	50,000	120,660	1,148,610
406	Sewer	430,022	117,420	312,536	(195,116)	234,906
407	Storm Drain	1,225,127	119,500	-	119,500	1,344,627
408	Facility - City	141,666	42,465	-	42,465	184,131
409	Facility - Fire	(9,732)	19,800	-	19,800	10,068
410	Facility - Police	123,236	10,775	-	10,775	134,011
411	Facility - Library	312,684	34,940	-	34,940	347,624
412	Facility - Public Works	231,192	23,550	10,000	13,550	244,742
Total		\$ 4,175,300	\$ 678,555	\$ 372,536	\$ 306,019	\$ 4,481,319

Exhibit 1

CITY OF FILLMORE

RECOMMENDED FY 2019-20 BUDGET

Budget Summary

Fund	Fund Description	Estimated Beginning Fund Balance	Revenue Budget	Expense Budget	Net Increase (Decrease) in Budget	Estimated Ending Fund Balance
Capital Projects/Purchases						
	453 Water Improvements	404,581	180,000	180,000	-	404,581
	464 Two Rivers Park	1,357,426	-	-	-	1,357,426
	467 Street Capital Improvements	68,430	607,038	607,038	-	68,430
	474 BTA Bike Path Capital	25,369	-	-	-	25,369
	490 Fire Station/PW Yard	114,331	10,000	55,000	(45,000)	69,331
	Total	\$ 1,970,137	\$ 797,038	\$ 842,038	\$ (45,000)	\$ 1,925,137
Grants/Other						
	204 Local Transportation	976,223	150,000	325,000	(175,000)	801,223
	205 Road Maint and Repair Act	91,000	282,038	282,038	-	91,000
	208 Grants - CDBG	11,264	57,295	57,295	-	11,264
	210 Public Transit	-	380,000	380,000	-	-
	231 Housing Asset	288,683	8,500	8,165	335	289,018
	808 Capital Leases	6	57,295	57,295	-	6
	Total	\$ 1,367,176	\$ 935,128	\$ 1,109,793	\$ (174,665)	\$ 1,192,511
Replacement/Reserves						
	503 Sewer Capital Replacement	1,517,368	632,470	-	632,470	2,149,838
	504 Water Capital Replacement	1,795,828	190,602	130,000	60,602	1,856,430
	506 General Fund Reserve	1,655,602	1,500	-	1,500	1,657,102
	508 Sewer Rate Stabilization	1,562,240	6,500	-	6,500	1,568,740
	509-514 Storm District Levee Reserves	1,675,483	119,116	-	119,116	1,794,599
	Total	\$ 8,206,521	\$ 950,188	\$ 130,000	\$ 820,188	\$ 9,026,709
Total City Funds		\$ 32,661,312	\$ 26,182,878	\$ 25,458,349	\$ 724,529	\$ 33,385,841
Successor Agency						
932	Total SA Funds	\$ 226,513	\$ 3,894,898	\$ 3,894,898	\$ -	\$ 226,513
Total All Funds		\$ 32,887,825	\$ 30,077,776	\$ 29,353,247	\$ 724,529	\$ 33,612,354



CITY OF FILLMORE
CENTRAL PARK PLAZA
250 Central Avenue
Fillmore, California 93015-1907
(805) 524-3701 • FAX (805) 524-5707

TO: Mayor and City Council

DATE: May 14, 2019

FROM: Gaylynn Brien, Finance Director

SUBJECT: **CONSIDERATION OF THE ADOPTION OF RESOLUTION 19-3708
APPROVING THE RECOMMENDED FISCAL YEAR 2019-20 BUDGET
FOR THE CITY OF FILLMORE**

REQUEST:

Request to approve the FY 2019-20 Recommended Budget as the Adopted for the City of Fillmore.

DISCUSSION:

Staff worked closely with the newly formed Ad Hoc Budget Committee, consisting of two Council members, City Manager and Finance Director to create the fiscal year 2019-20 budget. The Committee was formed to provide guidance in balancing the General Fund budget as a result of experiencing revenue reductions due to a major sales tax payor residing in the City incurring reductions in sales activities that correspondingly negatively impacted the City. The Committee met several times throughout the months of April and May to review the draft budget and identify cost reductions and/or revenue enhancements of which several were identified and incorporated into the budget so that a balanced General Fund budget could be developed. Further, a line item budget, consisting of both the operating and non-operating funds, was provided to the City Council for review on April 30, 2019.

Additionally, one on one meetings with the City Council and staff were conducted to review, answer questions, and ensure understanding of the budget. If necessary, a further revised budget can be presented at the May 28, 2019 City Council meeting.

The proposed budget has been available on the City's website for the public to review since May 1, 2019. The recommended budget maintains current service levels. It incorporates anticipated growth in development activity and represents an adjustment in the fiscal health of the City. Per the State Department of Finance, population grew in 2018 by .5%, from 15,840 to 15,925, and is expected to continue in a positive trend in 2019, with an estimate that it will continue to increase by the same amount, reaching 16,005 in total population.

KEY COMPONENTS INCORPORATED IN THE BUDGET:

Revenue

- Population growth of .5% to 16,005, the same percentage level of growth recorded for Year 2018 when population grew by .5% to 15,925.
- Property Tax – Increased by 7% to \$517,000 – Based on the trend shown in the current fiscal year resulting from increases in new home purchases and the resale of existing homes.
- Residual property tax is estimated at \$478,000, about half of what was received in the current fiscal year 2018-19, but \$200,000 less than the current fiscal year budget.
- Property Tax, Vehicle License Fees – Are expected to increase of 7.0% to \$1.67M based on growth that occurred in Year 2018.
- Sales Tax – Lowered in the budget by \$87,000 to \$1.67M from the previous fiscal year budget based on trends; however, this is an increase of \$313,000 when compared to the current fiscal year estimate.
- Franchises – Maintain the current fiscal year budget of \$368,000.
- Building Permits – 55 residential from The Bridges Phase 2 development are expected to be pulled. Total permit budget is maintained at \$480,000.
- Grants – Reduced the SAFER grant to \$145,000 from \$197,000 due to the last year, with the grant changing from 75% reimbursement to 35%.
- Water and Sewer Rates – Maintains the current sewer rate and proposes an increase to the water rates of 3.5%.
- Road Maintenance and Rehabilitation (RMRA) or SB1 funds included at \$282,000. These funds were allocated to design and construct the Mountain View Sidewalk project.
- Transfer In – Updated the City's Cost Allocation Plan that determines how General Fund administrative expenses will be allocated and paid by the various City departments and incorporated the new allocations into the budget.
- Other – Maintains funding and expenses based on trends.

Expenditures

- Salaries and Benefits – Staff has agreed that step increases will be delayed six months. The next step increases will occur on January 1, 2020 instead of July 1, 2019. Overall estimated savings of just over \$70,000 with \$34,000 associated with the General Fund.
- SAFER grant staffing costs included at \$270,000. This budget is used to cover the cost for three firefighters.
- Public Employees Retirement System Plan – Included \$497,000 for the required annual payment towards the City's \$3.6 million unfunded liability determined by a CalPERS actuarial valuation study. This includes both Miscellaneous and Safety employees.
- Liability Insurance and Worker's Compensation – Incorporated \$502,000 in the budget for Liability and Property Insurance plus \$123,000 for Worker's Compensation.

- Utilities – Averages a 1 – 3% increase, this has been included.
- Supplies and Services – Maintained and/or increased based on contractual agreements:
 - Police Services contract with Ventura County increased 3.5%
 - Wastewater Reclamation Plant contract with American Water increased 3%
 - Animal Control decreased by almost \$50,000 to \$82,000.
- Include a Sewer Reserve allocation from the Sewer Operating fund of \$630,000 and allocation to the Water Reserve from the Water Operating fund of \$189,000.
- Used \$312,536 of the Sewer Development Impact Fee Fund to cover debt service in the Sewer Fund, an authorized use of these funds.
- Other – Maintained based on trends.

BACKGROUND:

General Fund

The General Fund FY 2019-20 revenue budget is \$7,676,617, very similar to last fiscal year, and the expense budget is \$7,802,617, about \$157,000 less than last fiscal year. The expense budget includes three items that will use reserve funds of \$126,000. These items are itemized below and include the library support, Census 2020 and the development of the North Fillmore Specific plan. Fund Balance is expected to change from \$4.85M to \$4.73M. A summary of the budget is provided below:

Revenue Budget	FY 2019/20 Budget	% of Total Budget
Property Tax	\$ 2,761,770	36.0%
Sales Tax	\$ 2,006,950	26.1%
Franchises	\$ 367,704	4.8%
Licenses and Permits	\$ 480,406	6.3%
Fines & Forfeits	\$ 60,700	0.8%
Rental Income	\$ 87,505	1.1%
Grants	\$ 657,410	8.6%
Charges for Services	\$ 1,156,272	15.1%
Other	\$ 97,900	1.3%
	\$ 7,676,617	100.0%

Expense Budget	FY 2019/20 Budget	% of Total Budget
Salaries and Benefits	\$ 2,260,272	29.0%
Materials and Supplies	\$ 536,907	6.9%
Services	\$ 4,665,147	59.8%
Capital Outlay	\$ 60,291	0.8%
Transfers Out	\$ 280,000	3.6%
	\$ 7,802,617	100.0%
Use of Fund Balance		
Estimated Beginning Fund Balance		\$ 4,851,864
One Time Expenditures:		
Library Support	\$ 25,000	
Census Survey 2020	\$ 11,000	
North Fillmore Specific Plan	\$ 90,000	
	\$ 126,000	
Estimated Ending Fund Balance		\$ 4,725,864

Sewer Fund

The Sewer Fund revenue budget for FY 2019-20 is \$7,279,600, using \$312,536 from the Sewer Development Impact Fee fund to help cover the cost for debt service, an allowable use of these funds. Debt service comprises 42% of the total operating fund budget. The 2019-20 Budget does not anticipate an increase in the monthly sewer rate as the monthly rate was last increased in February 2017 from \$92.29 to \$103.36 per equivalent dwelling unit, a 12% increase, and this rate is expected to be sufficient to cover the operating expenses and the required debt service coverage ratio for FY 2019/20.

Expenditures are budgeted at \$7,279,600, the same as revenue, to create a balanced budget. The budget incorporates an increase of 3% in the Wastewater Reclamation Plant contract with American Water to \$1.59 million. The expenditure budget also includes a \$630,000 transfer to the Sewer Capital Reserve Fund to cover future major equipment repairs and replacement projects, such as the replacement of the membrane structure and replacement and/or repair sewer lines. The budget also includes increases in the cost for utilities and personnel. A summary is shown below:

FY 2019-20 Budget	Sewer Fund F301
Est Beginning Fund Balance	\$ 3,681,099
Revenue	
Meter-Based	\$ 6,854,564
Other	\$ 425,036
Total Revenue	\$ 7,279,600
Expense	
Operating	\$ 3,539,280
Debt Service	\$ 3,047,850
Capital Projects/Reserves	\$ 692,470
Total Expense	\$ 7,279,600
Net Revenue(Expense)	\$ -
Est Ending Fund Balance	\$ 3,681,099

Water Fund

The Water Fund revenue budget for FY 2019-20 is \$3,596,048. Water conservation continues to negatively impact revenue however revenue has stabilized over the last two years. The meter-based revenue incorporates a 3.5% increase in the rates as allowed by the Proposition 218 process that was successfully completed in 2017. This will help to maintain current revenues. The proposed monthly minimum bill per equivalent dwelling unit is expected to change from the current rate of \$40.11 to \$41.51.

Expenditures for FY 2019-20 are budgeted at \$3,596,978, the same as the revenue budgeted, to create a balanced budget. The proposed budget maintains current expenditures. Other cost increases include the cost to replace fire hydrants and update the water master plan. Further, additional cost increases include the cost for water delivery, utilities and personnel.

FY 2019-20 Budget	Water Fund F302
Est Beginning Fund Balance	\$ 5,397,978
Revenue	
Meter-Based	\$ 3,463,228
Other	\$ 132,820
Total Revenue	\$ 3,596,048
Expense	
Operating	\$ 2,646,815
Debt Service	\$ 573,668
Capital Projects/Reserves	\$ 375,565
Total Expense	\$ 3,596,048
Net Revenue(Expense)	\$ -
Est Ending Fund Balance	\$ 5,397,978

Water and Sewer Utility Rates

The following table compares the minimum water and sewer bill charges in FY 2018-19 to the proposed rates for FY 2019-20. The minimum bill is expected to change from \$143.47 per month to \$144.87, a \$1.40, or almost 1%, per month increase.

Utility Rates:

	2018-19	2019-20
Water	\$ 40.11	\$ 41.51
Sewer	103.36	103.36
	\$ 143.47	\$ 144.87

Special Districts

The FY 2019-20 Special District budgets total \$2.8 million in revenues to support the total expense budget of \$2.7 million. Revenues for the Landscape & Lighting and Storm Drain Districts are generated by levying assessments on property owners that reside within and receive a benefit from the applicable district. On an annual basis, the assessments imposed on a district are evaluated and updated based on the estimated expenditures needed to operate and maintain the district. However, if a district is operating at the maximum allowed assessment, the expenditure budget is limited by these amounts, such that a comparison is made and, if necessary, services are reduced, to ensure that the budget does not exceed the maximum allowed assessment.

Capital Projects/Improvements

Capital projects in FY 2019-20 were incorporated into the budget where funding was available to support a project. Total projects with available funding equal \$842,042. Most of the projects pertain to street capital improvements at just over \$607,000, with the largest budget of \$392,000 allocated to the design and construction of the Mountain View sidewalks. Funding for this project will come from the Repair and Rehabilitation or RMRA funds and Local Transit funds. Other street projects include the rehabilitation of sidewalks, curbs, and gutters with this cost covered by Local Transit funds. Other key projects totaling \$180,000 included in the budget relate to the Water Capital Fund and consist of the rehabilitation of Well #5 and Well #8 at \$150,000 and the feasibility study for Well # 9 at \$30,000. Below is a table of the capital projects and how they will be funded.

Additionally, capital projects and capital maintenance and purchase projects are identified in the Sewer and Water Operating funds that are also shown below, that total \$105,000.

CAPITAL PROJECT LIST			
Category and Project	How Funded	Budget Amount	Total
<i>Street Capital Projects:</i>			
Streets, Sidewalks, Curbs and Gutters Rehabilitation	Local Transit Funds	\$ 215,000	
Mountain View Sidewalks	RMRA and Local Transit Funds	\$ 392,038	\$ 607,038
<i>Public Building Improvements:</i>			
City Hall Upgrades	Capital Funds (Fund 490)	\$ 15,000	
Active Adult Center Roof Repairs	Capital Funds (Fund 490)	\$ 15,000	
Boys & Girls Club Bldg Repairs	Capital Funds (Fund 490)/Public Wks Facility DIF	\$ 25,000	\$ 55,000
<i>Water Capital Projects:</i>			
Well # 8 Rehabilitation	Water Capital Replacement	\$ 100,000	
Well # 9 Feasibility/Design	Development Impact Fees	\$ 30,000	
Well # 5 Rehabilitation	Water Capital Replacement	\$ 50,000	\$ 180,000
Total Capital Projects Included in Budget			\$ 842,038

CAPITAL MAINTENANCE AND CAPITAL PURCHASES - OPERATING FUNDS		
Category and Project	Budget Amount	Total
Sewer Fund		
Sewer Manholes	\$ 35,000	\$ 35,000
Water Fund		
Radio Water Meters	\$ 10,000	
Water Distribution Truck	\$ 60,000	\$ 70,000
Total Operating Fund Projects		\$ 105,000

Summary of Funds

The following table is a summary of the Proposed FY 2019-20 Budget by Fund Type. The total budget for all City funds combined is \$26.2 million in revenue and \$25.5 million in expenditures.

FY 2019-20 Budget Summary for City Funds

Fund Type	Estimated Beginning Fund Balance (Cash Basis)	Proposed Revenue Budget	Proposed Expense Budget	Net Increase (Decrease) in Budget	Estimated Ending Fund Balance (Cash Basis)
Operating Funds	\$ 13,781,682	\$ 20,299,342	\$ 20,568,597	\$ (269,255)	\$ 13,512,427
Special Districts	3,252,392	2,804,665	2,717,423	87,242	3,339,634
Development Impact Fees	4,175,300	678,555	352,536	326,019	4,501,319
Capital Projects/Purchases	1,970,137	797,038	842,038	(45,000)	1,925,137
Grants/Other	1,276,176	653,090	827,755	(174,665)	1,101,511
Replacement/Reserves	8,206,521	950,188	150,000	800,188	9,006,709
Total All Funds	\$ 32,662,208	\$ 26,182,878	\$ 25,458,349	\$ 724,529	\$ 33,386,737

Redevelopment Successor Agency

The FY 2019-20 Redevelopment Successor Agency Expense Budget is \$3.9 million and continues the State-mandated practice of winding down the redevelopment activity in California. Funds are budgeted for recognized obligations approved by the Successor Agency Board (City Council), the multi-agency Oversight Board, and the State Department of Finance. Those recognized obligations include debt service on tax allocation bonds and the maintenance of properties formerly acquired with redevelopment funds.

FY 2019-20 Budget Summary for Successor Agency Fund

Fund Type	Estimated Beginning Fund Balance (Cash Basis)	Proposed Revenue Budget	Proposed Expense Budget	Net Increase (Decrease) in Budget	Estimated Ending Fund Balance (Cash Basis)
Successor Agency	\$ 226,513	\$ 3,894,898	\$ 3,894,898	\$ -	\$ 226,513

The total Proposed FY 2019-20 Budget for all funds combined is \$30.1 million in revenue and \$29.4 million in expenditures.

FY 2019-20 Total Budget Summary

	Beginning Fund Balance (Cash Basis)	Proposed Revenue Budget	Proposed Expense Budget	Net Increase (Decrease) in Budget	Ending Fund Balance (Cash Basis)
Total All Funds	\$ 32,888,721	\$ 30,077,776	\$ 29,353,247	\$ 724,529	\$ 33,613,250

FISCAL IMPACT:

The overall budget for the City and Successor Agency combined is a budget where revenues and reserves are enough to cover the proposed expenditures. The total expenditure budget for all funds combined is \$29,353,247 and the total revenue budget for all funds combined is \$30,077,776.

CITY COUNCIL GOAL:

This will meet the City Council Goal to adopt and maintain a budget.

RECOMMENDATION:

1. Adopt the attached resolution to approve the City of Fillmore FY 2019-20 Recommended Budget as the Adopted Budget.

Alternatives

2. Adopt the attached resolution to approve the City of Fillmore FY 2019-20 Recommended Budget as the Adopted Budget with changes.

3. Do not adopt the attached resolution for the City of Fillmore approving the FY 2019-20 Recommended Budget as the Adopted Budget.
4. Provide other direction to staff.

ATTACHMENTS

Attachment 1: Resolution No. 19-3708 and Exhibit 1 – Recommended FY 2019-20
Budget Summary
Budget Management Guidelines

BUDGET MANAGEMENT GUIDELINES

SECTION 1. SCOPE

These guidelines define the authority and responsibilities of the City Council and City Manager in implementing the Current Fiscal Year Approved Budget of the City of Fillmore

SECTION 2. DEFINITIONS

- 2.1 “Recommended Budget” is defined as the budget document submitted to the City Council for review and approval for the fiscal year.
- 2.2 “Approved Budget” is defined as the budget adopted by the City Council in May or June of the fiscal year, including the changes made by the City Council to the Recommended Budget.
- 2.3 “Expenditures” is defined as any payment for personnel, supplies and services, capital outlay, capital improvements, or debt service, and any transfers between or among funds.
- 2.4 “Fund” is defined as a self-balancing set of accounts segregated for specific purposes.
- 2.5 “Department” is defined as a major division of the General Fund.
- 2.6 “Division” is defined as a sub-unit of a Department.
- 2.7 “Activity” is defined as a sub-unit of a division.
- 2.8 “City Manager” is defined as the chief operating officer responsible for managing and directing the affairs of the City within the established goals, objectives, and general policies established by the City Council. The City Manager is solely responsible to the City Council for the effectiveness, efficiency and success in fulfilling the City’s goals, objective, and policy priorities. The City Manager exercises direct supervision and provides general administrative and financial direction to each department head and other city employees.

SECTION 3. ADJUSTMENTS TO THE RECOMMENDED BUDGET

- 3.1 The City Manager is authorized to make any revenue, expenditure, and staffing adjustments to the Recommended Budget based on the Approved Budget.

SECTION 4. APPROPRIATION INCREASES/DECREASES

- 4.1 All increases or decreases to operating and capital appropriations shall be approved by the City Council by minute action.
- 4.2 The City Manager is authorized, upon completion of the audited financial statements for the fiscal year, to adjust the following fiscal year fund appropriations by the amount of net savings or overruns as determined by the City Council. The carryover amounts will be included and addressed in the Mid-year Financial Report.

SECTION 5. STAFFING INCREASES

- 5.1 Any increases, by fund and/or department in Full Time Equivalent (FTE) staffing levels as authorized in the Approved or Amended Budget must be approved by the City Council.
- 5.2 Any reassignment of authorized FTE's and funding associated with these FTE's within a department and within the same fund may be made with the approval of the City Manager as long as there is no net change to authorized FTE and funding levels.
- 5.3 All new positions, job reclassifications or title changes are subject to approval by the City Council.

SECTION 6. APPROPRIATION TRANSFERS

- 6.1 The City has a policy of maintaining a General Fund reserve for emergencies and economic uncertainty equivalent to 40 percent of the General Fund annual expenditure budget. Due to unusual economic conditions, this policy has been suspended. As soon as is practicable, the General Fund reserve will be re-established for the purpose of funding the cost of unforeseen emergencies and catastrophic events.
- 6.2 Transfers of appropriations between funds shall be approved by the City Council.

- 6.3 Transfers of appropriations within the same fund may be approved by the City Manager so long as there is no impact to fund balance and so long as no projects or programs previously approved by the City Council are impacted.

SECTION 8. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

- 8.1 All appropriations in the operating budget which remain unencumbered or unexpended on June 30 of the fiscal year, after adjustments resulting from sections 4.2 and 9.2, shall revert to the fund balance of their respective funds.
- 8.2 All purchase order commitments outstanding on June 30 of the fiscal year hereby continued.

SECTION 9. CAPITAL IMPROVEMENTS

- 9.1 All multi-year capital improvement projects not completed as of June 30 of the fiscal year shall be continued into the next fiscal year.
- 9.2 All new capital improvement projects shall be approved by the City Council. Cancellation or funding modification of any existing project must also be approved by the City Council.
- 9.3 Upon completion and closure of a capital project, the City Manager is authorized to transfer any remaining project balance to the appropriate fund balance.

SECTION 10. OPERATION GRANTS

- 10.1 All grants shall be approved by the City Council.
- 10.2 Grant funds appropriated in the Approved or Amended Budget do not require additional City Council approval to be expended upon receipt.
- 10.3 All multi-year grant budgets in existence at June 30 of the fiscal year shall be continued into the following fiscal year.

SECTION 11. OTHER FINANCIAL CONTROLS

- 11.1 No fund expenditures at the department level shall exceed the Approved or Amended Budget.

- 11.2 Excess expenditures above the approved or amended budget in any department by fund must be corrected by:
- (1) Reducing expenditures in said or
 - (2) An intra-fund transfer within that same department,
 - (3) An inter-departmental appropriation transfer.
- 11.3 The City Manager is hereby authorized to:
- (1) Adjust budgets in the Special Revenue funds for appropriations required based on the action/direction of the City Council relative to capital projects, transfer requirements, and the availability of funds;
 - (2) Adjust budgets in the Capital Project funds for the current year based on the previous action of the City Council for multi-year projects;
 - (3) Expend unbudgeted funds and reserves in response to public emergencies or disasters. Such expenditures shall subsequently be ratified by the City Council.

SECTION 12. MID-YEAR FINANCIAL REPORT

- 12.1 The City Council shall be provided a Mid-Year Financial Report that includes financial activity as of December 31st of the fiscal year. The Mid-Year Financial Report will include an estimate of the financial condition of all funds, including prior year actual fund balances, re-estimated revenues and expenditures, projected ending fund balances or deficits, and recommendations for eliminating any projected fund deficits.
- 12.2 The City Council shall review and act on any projected fund deficits prior to the close of the Fiscal Year.

RESOLUTION NO. 19-3707

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF FILLMORE, CALIFORNIA,
SETTING THE APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

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

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

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

WHEREAS, the City Council of the City of Fillmore desires to formally adopt that appropriations limit for Fiscal Year 2019-20 for the City.

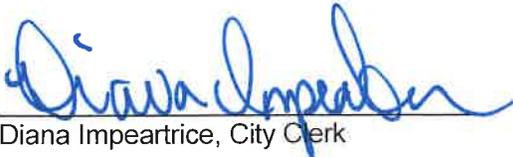
NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FILLMORE, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. That, in accordance with Article XIII B of the Constitution of the State of California, the appropriations limit for the City of Fillmore for Fiscal Year 2019-20 is declared to be \$ 14,957,818 as described in Exhibit "A" attached hereto and incorporated herein, and the appropriation subject to the limit is \$ 9,511,196

PASSED, APPROVED AND ADOPTED this 28th day of May, 2019.



Diane McCall, Mayor



Diana Impeartrice, City Clerk

APPROVED AS TO FORM:



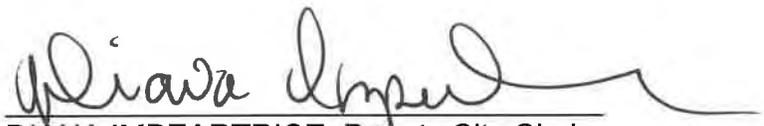
Tiffany J. Israel, City Attorney

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CITY OF FILLMORE)
COUNTY OF VENTURA)§
STATE OF CALIFORNIA)

I, Diana Impeartrice, Deputy City Clerk of the City of Fillmore, California, do hereby certify that the foregoing Resolution No. 19-3707 was duly passed and adopted by the City Council of the City of Fillmore at the adjourned regular meeting thereof, held on the 28th day of May, 2019, and was signed by the Mayor of said City, and that the same was passed and adopted by the following vote:

AYES: HOLMGREN, EDMONDS, MINJARES, AUSTIN
NOES: NONE
ABSENT: McCALL
ABSTAIN: NONE


DIANA IMPEARTRICE, Deputy City Clerk

**CITY OF FILLMORE
 APPROPRIATIONS LIMIT
 Exhibit A**

I. Appropriation Limit:		
FY 2018-19 Adopted Limit		\$ 14,325,932
Growth/Change Factor:		
California Per Capita Income Change*	1.0385	
Change in Population *	<u>1.0054</u>	
Total Annual Adjustment		1.0441
City's FY 2019-2020 Appropriation Limit		\$ 14,957,818
II. Appropriations Subject to Limit:		
FY 2019-2020 Revenues (All Funds Subject to Limit)		\$9,511,196
Less: Appropriation from Reserves		0
Less: Non-Tax Proceeds		(\$3,030,608)
Total City Appropriations Subject to Limit		\$6,480,588
III. Amount Under/(Over) Limit (I - II)		\$8,477,230

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



CITY OF FILLMORE
 CENTRAL PARK PLAZA
 250 Central Avenue
 Fillmore, California 93015-1907
 (805) 524-3701 • FAX (805) 524-5707

TO: Mayor and City Council

DATE: May 28, 2019

FROM: Gaylynn Brien, Finance Director

**SUBJECT: CONSIDERATION AND ADOPTION OF CITY RESOLUTION 19-3707
 SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2019-20**

REQUEST

City staff recommends that the City Council adopt Resolution Number 19-3707 to set the appropriations Limit for Fiscal Year 2019-20.

DISCUSSION

Each year the City must authorize both inflation and population factors to calculate its spending limitation amount. The inflation factors for FY 2019-20 are the California per capita cost of living ratio of 1.0385 and the population factor using the City of Fillmore population and growth percentage change converted to a ratio is 1.0054. Resolution 19-3707 establishes the Appropriation Limit for FY 2019-20 and, based on the calculation, the City will be approximately \$ 8.5 million under the limit.

Article XIII B of the California Constitution as enacted by Proposition 4, the Gann Initiative of 1979, mandates a limit on the amount of proceeds from taxes that cities and other government agencies within California can receive and spend each fiscal year. The intent of this law is to limit government spending by putting a cap on the total tax proceeds that can be appropriated each year. State legislation requires the City to annually adopt a spending limit for each fiscal year. This limit can be re-established by a recorded vote of the Council throughout the fiscal year if deemed necessary. The calculation factors can only be revised annually. Any challenge to the declared amount must be brought within 45 days of its adoption.

The original legislation, Article XIII B was further modified by Proposition 111 and SB 88 as approved by California voters in June of 1990. Proposition 111 allows cities more flexibility in selecting certain inflation and population factors to calculate the Gann limit. The limit varies for each agency and can change each year. When a city's proceeds of taxes (less statutory exclusions) exceed the legal limit, excess tax revenue must be returned to the State or citizens via a process of refunds, rebates, or other means that may be determined at that time. The City is currently at 43% of its limit. As a result, the

appropriations limit is not expected to present a restraint on current or future budget deliberations.

The basis for the calculation is the amount of tax proceeds that were authorized to be spent in FY 1978/79 including modifications for inflationary and population changes in each subsequent year. The attached schedules provide detailed information on the City's expenditure limit calculation. The calculation indicates the City will again be significantly below its spending limit by approximately \$ 8.5 million based upon the recommended FY 2019-20 budget.

The City's appropriations Proposition 4 spending limit of \$ 14.96 million for FY 19-20 is approximately \$632,000 higher than the FY 18-19 limit of \$14.32 million. Any future amendments to the adopted appropriations from proceeds of taxes will be subject to the limit and will be calculated accordingly.

As required in Article XIII B, the City Council must authorize both inflation and population factors for calculating the spending limitation amount. The available options are:

- (1) **Inflation Factors:**
 - a. California per capita income

- (2) **Population Factors:**
 - a. City population growth, or
 - b. County population growth

Staff recommends the combination of factors that result in the City's ability to retain the greatest flexibility under the spending limitation. The two factors that accomplish this objective for the FY 19-20 limit are the California per capita income and the City of Fillmore population growth. By selecting the recommended combination of factors, the City reserves the highest level of management discretion for future appropriations. This helps to ensure that in years with major street improvements or other needed capital improvements, it would be highly unlikely for the City to approach or reach its Gann limit.

FISCAL IMPACT

There is no specific fiscal impact as a result of this action. Upon acceptance of this year's spending limitation, the City will be approximately \$ 8.5 million below its limit for FY 19-20.

CITY COUNCIL GOAL

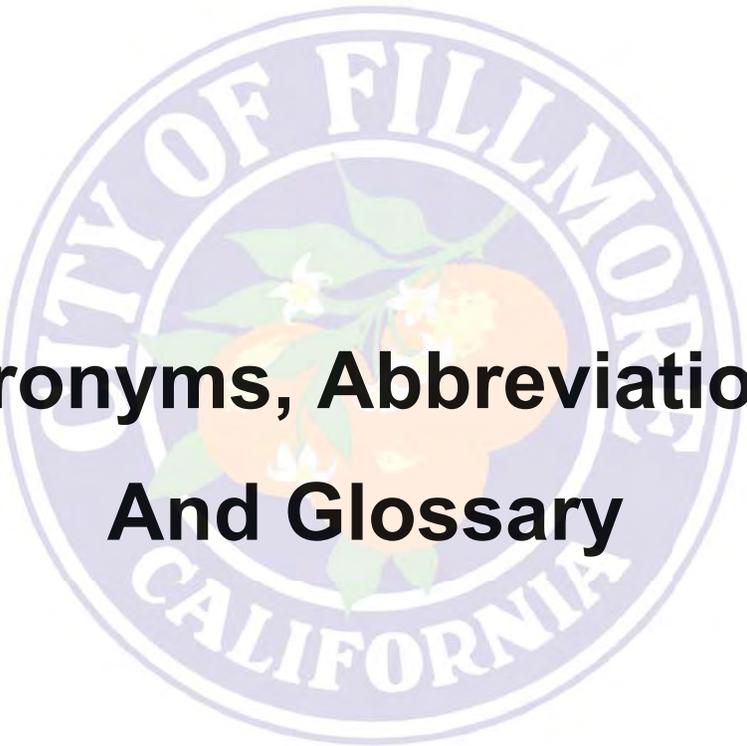
This does not address one of the City Council's goals.

RECOMMENDATION

1. Approve Resolution 19-3707 to set the appropriations limit for FY 2019-20.

ATTACHMENTS

- Attachment 1: Resolution 19-3707
Attachment 2: Department of Finance Price and Population Information

The seal of the City of Fillmore, California, is a circular emblem. It features a central illustration of an orange tree with green leaves and several ripe oranges. The words "CITY OF FILLMORE" are written in a semi-circle along the top inner edge of the seal, and "CALIFORNIA" is written along the bottom inner edge. The entire seal is rendered in a light purple or lavender color.

Acronyms, Abbreviations And Glossary

Acronyms and Abbreviations

APCD

Air Pollution Control District

CAFR

Comprehensive Annual Financial Report

CAL/OSHA

California Occupational Safety and Health Administration

CAL-EMA

California Office of Emergency Services

CARB

California Air Resources Board

CDBG

Federal Community Development Block Grants Program

CDIAC

California Debt and Investment Advisory Commission

CERT

Community Emergency Response Team

CEQA

California Environmental Quality Act

CFD

Mello-Roos Community Facility District

CHP

California Highway Patrol

CIP

Capital Improvement Program

CIT

Crisis Intervention Team

CPI-U

Consumer Price Index for All Urban Consumers

CSMFO

California Society of Municipal Finance Officers

DAR

Dial-A-Ride Service

DMV

California Department of Motor Vehicles

EIR

Environmental Impact Report

EOC

Emergency Operations Center

FEMA

Federal Emergency Management Agency

FICA

Federal Insurance Contributions Act Tax

GFOA

Government Finance Officers Association

GIS

Geographic Information System

HUD

Federal Department of Housing and Urban Development

JPA

Joint Powers Agreement

LAFCO

Local Agency Formation Commission

Acronyms and Abbreviations

LAIF or L.A.I.F

State Treasurer's Local Agency
Investment Fund

LTD

Long-Term Disability

LTF

Local Transportation Funds

MOA

Memorandum of Agreement

MOU

Memorandum of Understanding

MOW

Meals-On-Wheels Program

MS4

Municipal Separate Storm Sewer
System

NEPA

National Environmental Policy Act

NIMS

National Incident Management System

NPDES

National Pollutant Discharge Elimination
System

PERS

California Public Employees Retirement
System

RFP

Request for Proposals

SAFEWISE

National Home Security and Crime
Prevention Center

SCAG

Southern California Association of
Governments

SRO

School Resource Officer

SWT

Special Weapons and Tactics

USEPA

United States Environmental Protection
Agency

VCAAA

Ventura County Area Agency on Aging

VCOG

Ventura Council of Governments

VCSO

Ventura County Sheriff's Office

VCTC

Ventura County Transportation
Commission

VMD

Fillmore-Piru Veterans Memorial District

Glossary

Accrual Basis

Sometimes called “full accrual” basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received, and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

Adopted Budget

A budget which typically has been reviewed by the public and “Adopted” (approved) by the City Council prior to the start of the fiscal year.

Agency Funds

Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

Allocation

A distribution of funds or an expenditure limit established for an organizational unit.

Appropriation

An authorization made by the City Council that permits the City to incur obligations and to make expenditures. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation

A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Balanced Budget

The Operating Budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.

Glossary

Bonds

A form of borrowing (debt financing) that reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure, and bridges.

Budget

A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services. The City of Fillmore uses a financial plan covering one fiscal year, with adjustments to budget appropriations made at mid-year if necessary.

Budget Supplemental Appropriation

The City Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budget Message

Included in the opening section of the budget, the Budget Message provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendation of the City Manager.

Budget Policies

General and specific guidelines adopted by the City Council that govern budget preparation and administration.

Building Permit Fee

Fee required for new construction or for any alteration or addition to a residence or commercial building.

Capital Assets

Assets of significant value and having a useful life of several years (the term fixed assets is also used).

Capital Expenditure

Cash outlay to pay for a capital project and/or improvement.

Capital Improvement

Typically capital improvements include new street improvements, construction of public facilities, and major maintenance/repair projects such as street resurfacing or modifications to public facilities.

Capital Improvement Program (CIP)

A plan to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones.

Capital Outlay

A budget appropriation category for infrastructure or equipment items.

Glossary

Capital Project Fund

This fund type is used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

Certificates of Participation

Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Construction Cost Index

An index widely used in the construction industry to estimate the cost of construction that is published by the Engineering News-Record.

Debt Financing

A method of generating funds for capital expenditures by selling bonds or notes to individual or institutional investors. In return for lending the money, the individuals or institutions receive a promise that the principal and interest on the debt will be repaid.

Debt Instrument

Methods of borrowing funds, including general obligations (G.O.) bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, certificates of participation (COP's), and assessment district bonds. (See Bonds and Revenue Bonds)

Debt Service

Payments of principal and interest on borrowed funds such as bonds.

Debt Service Fund

This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest.

Department

A major organizational unit of the City that has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Development Improvement Fund

A fund used to account for fees paid by land developers. The fees are used to provide a variety of infrastructure improvements to serve the new development.

Division

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

Enterprise Fund

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

Expenditure

Glossary

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

Fiscal Year

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

Fixed Assets

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

Fund

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

Fund Balance

Fund balance is the difference between assets and liabilities.

General Fund

The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.

General Reserve Fund

A fund into which the City's General Fund reserves are deposited. Essentially, the City's saving account.

Goal

A statement of broad direction, purpose, or intent.

Grant

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

Interfund Transfer

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

Internal Service Fund

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

Materials and Supplies

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

Glossary

Modified Accrual

An adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

Municipal Code

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

Objective

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

OPEB

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

Operating Budget

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

Oversight Board

A multi-jurisdictional board created to oversee the activities of a successor redevelopment agency and assist in winding down redevelopment activities pursuant to state law.

Pavement Management Plan

A planning tool used to aid street pavement management decisions. The plan is used to estimate future pavement deterioration due to traffic and weather, and recommend maintenance and repairs to the road's pavement based on the type and age of the pavement and various measures of existing pavement quality.

Public Financing Authority

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

Los Angeles Regional Water Control Board

One of nine regional boards established by the California Department of Water Resources that works to protect water quality by setting regional policy, standards, and regulations regarding clean water.

Reserve

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general appropriation.

Reserve Account

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

Revenue

Sources of income that finance the operations of government.

Glossary

Services

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

Special Assessment Fund

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

Special Revenue Fund

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

Subventions

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

Successor Redevelopment Agency

The agency established to replace a former redevelopment agency that was eliminated due to State legislation and court action.

Surplus

An excess of revenues over expenditures.

Water Recycling Plant (also Water Reclamation Plant)

A facility that removes contaminants from wastewater, primarily from household sewage, using physical, chemical, and biological processes to produce environmentally safe treated wastewater.