



City of Fillmore, California

**ADOPTED
OPERATING
BUDGET**

FISCAL YEAR 2020-21

CITY OF FILLMORE • FISCAL YEAR 20-21 BUDGET

TABLE OF CONTENTS

CITY MANAGER'S OVERVIEW	i
INTRODUCTION	1
ORGANIZATION CHART	2
BUDGET AWARDS	3
RESOLUTION	5
BUDGET USER GUIDE	6
BUDGET MANAGEMENT GUIDELINES	16
FILLMORE CITY PROFILE	21
CITYWIDE FINANCIAL INFORMATION	34
GENERAL FUND	47
CHANGES IN GENERAL FUND BALANCE.....	48
GENERAL FUND REVENUES.....	49
GENERAL FUND EXPENDITURES.....	56
GENERAL FUND DEPARTMENTS	60
CITY ADMINISTRATION	61
CITY ATTORNEY.....	65
FINANCE & CENTRAL SUPPORT	66
PLANNING & COMMUNITY DEVELOPMENT.....	69
PARKS & RECREATION DEPARTMENT	72
POLICE DEPARTMENT.....	76
FIRE DEPARTMENT.....	79
PUBLIC WORKS DEPARTMENT	83
OTHER FUNDS.....	88
SPECIAL REVENUE FUNDS.....	89
SPECIAL REVENUE FUNDS – DEVELOPMENT IMPACT FUNDS.....	104
SPECIAL ASSESSMENT FUNDS	118
AGENCY FUNDS.....	121
ENTERPRISE FUNDS	127
CAPITAL IMPROVEMENT FUNDS	139
RESERVE FUNDS.....	149
SUCCESSOR REDEVELOPMENT AGENCY FUND	160
SUPPLEMENTAL INFORMATION.....	162
CITY DEBT	163
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM	166
AUTHORIZED POSITIONS BY DEPARTMENT AND CLASSIFICATION ...	168
CITY OF FILLMORE SALARY RANGES.....	169
ACRONYMS & ABBREVIATIONS	171
GLOSSARY	173

BUDGET
TRANSMITTAL
LETTER



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

July 1, 2020

Honorable Mayor and Members of the City Council:

It is my pleasure to present the adopted FY 2020-21 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 2020-21 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 balanced and is reflective of the efforts of the City Council and staff to resolve the financial impact in spite of the financial impact of the COVID-19 pandemic.

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. The budget contains information regarding staff's projection of economic activity during the forthcoming five years.

While the FY 2020-21 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 2020-21 Operating Budget provides sufficient resources to achieve the City Council's six broad goals and top five priorities that follow:

Goals

- Implement the 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;
- Provide and enhance infrastructure to the citizens of Fillmore;
- Implement high quality projects in accordance to the Fillmore General Plan and ensure that the goals and policies of City Council are carried out;
- 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;
- Support and design programs and services that create a healthy community, encourage community pride and support the City's sustainability efforts; and,
- 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.

Priorities

- Maintain a balanced budget and continue to explore new revenue sources to obtain long-term financial stability and independence;
- Enhance existing and offer new youth and active adult activities, sports and other programs to the community;
- Fully develop the Business Park and encourage new businesses to relocate to the City of Fillmore;
- Maintain existing public safety service levels, including front-line police patrol services; and,
- Implement improvements to City infrastructure to minimize hazards and ensure safety that include proper maintenance of existing streets, curbs and sidewalks.

IMPROVEMENTS IN SERVICE LEVELS

In its efforts to recover from past financial challenges, the City has successfully implemented the following service level improvements 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 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 a 34% reduction in Part I crimes per 1000 people between 2010 - 2020. Additionally, the Sheriff's Office maintained a 5.6-minute response time for emergency calls for service and a 17.5-minute response time for non-emergency calls.
- The Fire Department 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.
- 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.

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. The COVID-19 Pandemic has resulted in a reduction in sales tax and other revenue that is expected to continue until an effective vaccine is developed and in general use. Additionally, the Community Pool and Recreation Funds generate insufficient revenues and create an additional burden on the General Fund to balance the expenditures. On the bright side, land development activities in Fillmore are expected to increase in FY 20-21 and continue at a high level for the next five years.

Challenges Impacting the Budget:

- Constrained financial strength. The financial strength gained over the last five years is now starting to weaken with the loss of sales tax revenue. Though sales tax revenues are expected to improve once the COVID-19 Pandemic is under control, they are forecast at less than the amounts generated in previous years due to year-over-year increases in online sales.
- Increase in the cost to maintain staffing levels that includes salaries, health benefits and pension liabilities.
- 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 adding and maintaining 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 building permits continue to increase year over year. The largest residential development includes “The Bridges” subdivision that will include 750 new homes once it’s completed.

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 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 was 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 still located in their City. One lawsuit has been resolved and one is still pending and under appeal.

In both these cases, the City of Fillmore maintained sufficient reserves to cover any negative impact on revenue and anticipates that this will not 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 \$460,000, 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.
- 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

CITY OF FILLMORE

CALIFORNIA



ADOPTED OPERATING BUDGET

Fiscal Year 2020-2021

INCORPORATED IN 1914

Cover: City of Fillmore City Hall

CITY OF FILLMORE

Adopted Operating Budget

Fiscal Year 2020-21

City Council

Tim Holmgren, Mayor
Mark Austin, Mayor Pro Tem
Diane McCall, Councilmember
Manuel Minjares, Councilmember
Lynn Edmonds, Councilmember

Executive Management Team

David W Rowlands, City Manager
Tiffany Israel, City Attorney
Frank Catania, Interim Finance Director
Keith Gurrola, Fire Chief
Garo Kuredjian, Police Chief
Kevin McSweeney, Planning & Community Development Director
David Smallwood, Public Works Manager
Krista Martinez and Sandra Edwards, Parks & Recreation Coordinators

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

CITY OF FILLMORE

Residents



Mayor
Tim Holmgren



Mayor Pro Tem
Mark Austin



Council Member
Diane McCall



Council Member
Manuel Minjares



Council Member
Lynn Edmonds

City Manager

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

City Attorney

Fire Department

**Public Works
Department**

**Finance & Central
Support Department**

**Parks and Recreation
Department**

**Planning & Community
Development
Department**

Police Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fillmore
California**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

*California Society of
Municipal Finance Officers*

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2019-2020***

Presented to the

City of Fillmore

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

January 31, 2020



Steve Heide

*Steve Heide
CSMFO President*

Yolanda Rodriguez

*Yolanda Rodriguez, Chair
Recognition Committee*

Dedicated Excellence in Municipal Financial Reporting

**CITY COUNCIL
RESOLUTION NO. 20-3770**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
FILLMORE APPROVING THE FY 2020-21 BUDGET**

WHEREAS, the City Manager has submitted the 2020-21 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 2020-21 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.

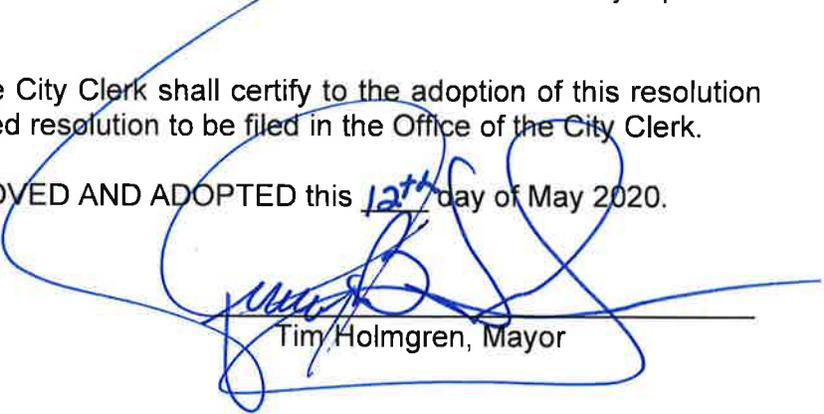
NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Fillmore as follows:

SECTION 1. The FY 2020-21 Recommended Budget (Exhibit 1), is hereby approved and will be referred to as the FY 2020-21 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 12th day of May 2020.



Tim Holmgren, Mayor

BUDGET

USERS

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.

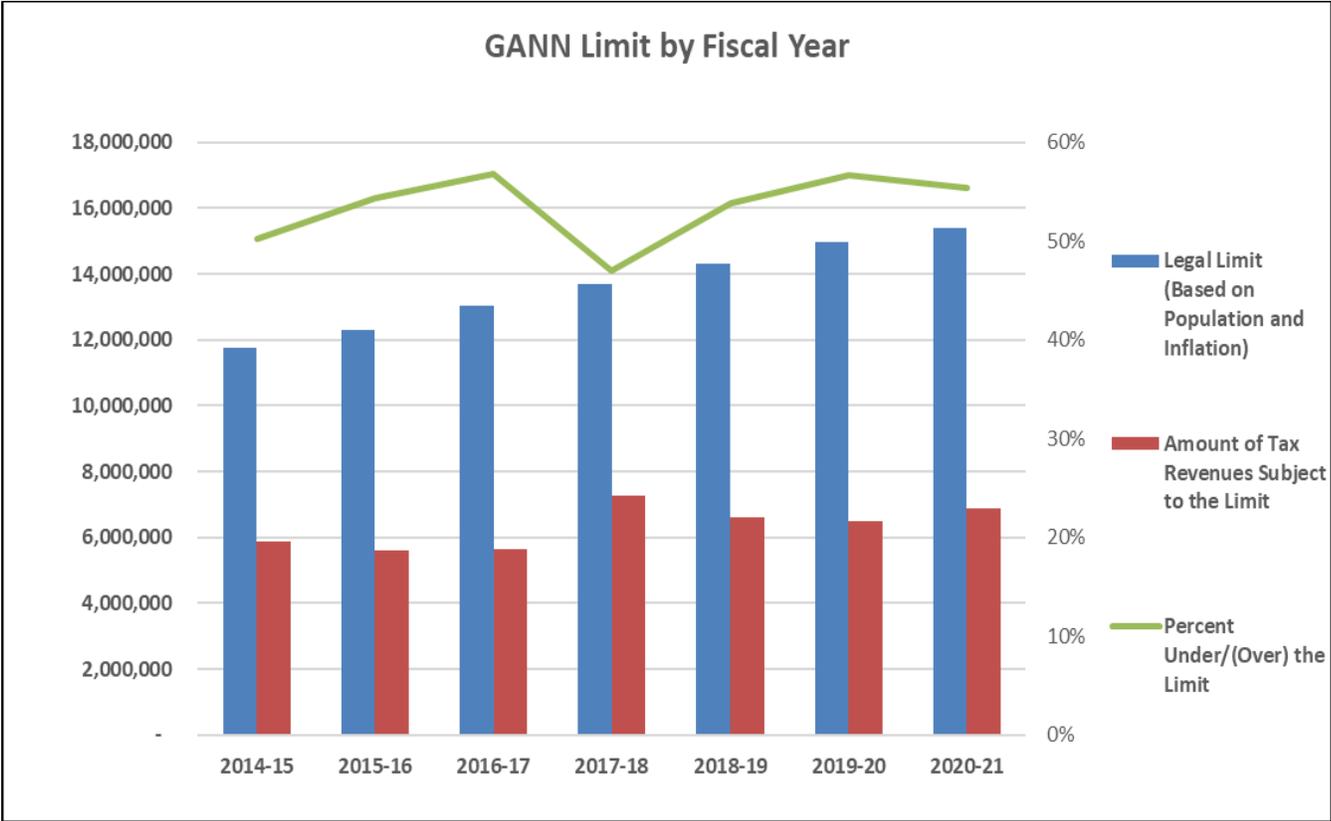
In early June, the proposed budget, incorporating changes directed by the City Council, is submitted along with a staff report recommending adoption of a resolution approving the budget and establishing budget management guidelines for the forthcoming fiscal year. The adopted budget, which incorporates 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
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%
2020-21	15,402,480	6,869,901	8,532,579	55%

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 \$6.87M, a 140% increase, when compared to FY 2012-13. This low amount reported in FY 2012-13 is primarily due to, 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 February 11, 2020. 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)
Develop draft budgets for the General Fund, Recreation and Community Pool funds.	February 2020
Meet with the Ad Hoc Budget Committee on the draft budgets to identify expenditure reductions and revenue enhancements that will facilitate balancing the budgets.	Meet monthly in February, March and April 2020
Update the draft (baseline) budgets with identified changes resulting from the Ad Hoc Budget Committee meetings.	March 24, 2020
Review and meet with department heads to discuss their proposed budget.	April 2020
Prepare the preliminary budget and if needed, meet with the Ad Hoc Budget Committee.	April 2020
Distribute preliminary budget to the City Council/Successor Agency Board.	End of April 2020

ACTIVITY	DATE(S)
City Manager and Finance conduct one-on-one work sessions with the City Council/Successor Agency members.	April 27 – 30, 2020
Conduct Budget Workshop with City Council/Successor Agency Board.	May 5, 2020
Conduct presentation and review of the proposed FY 2020-21 budget to the City Council/Successor Agency Board and request approval. Also adopt the GANN Limit resolution.	May 12, 2020
If budget not approved, conduct second presentation and review of the proposed FY 2020-21 budget with changes to the City Council/Successor Agency Board and request adoption.	June 9, 2020

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 2020-21 budget process, performance measures were revisited by each department. Input started in March 2020, 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 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 if 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.

***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.

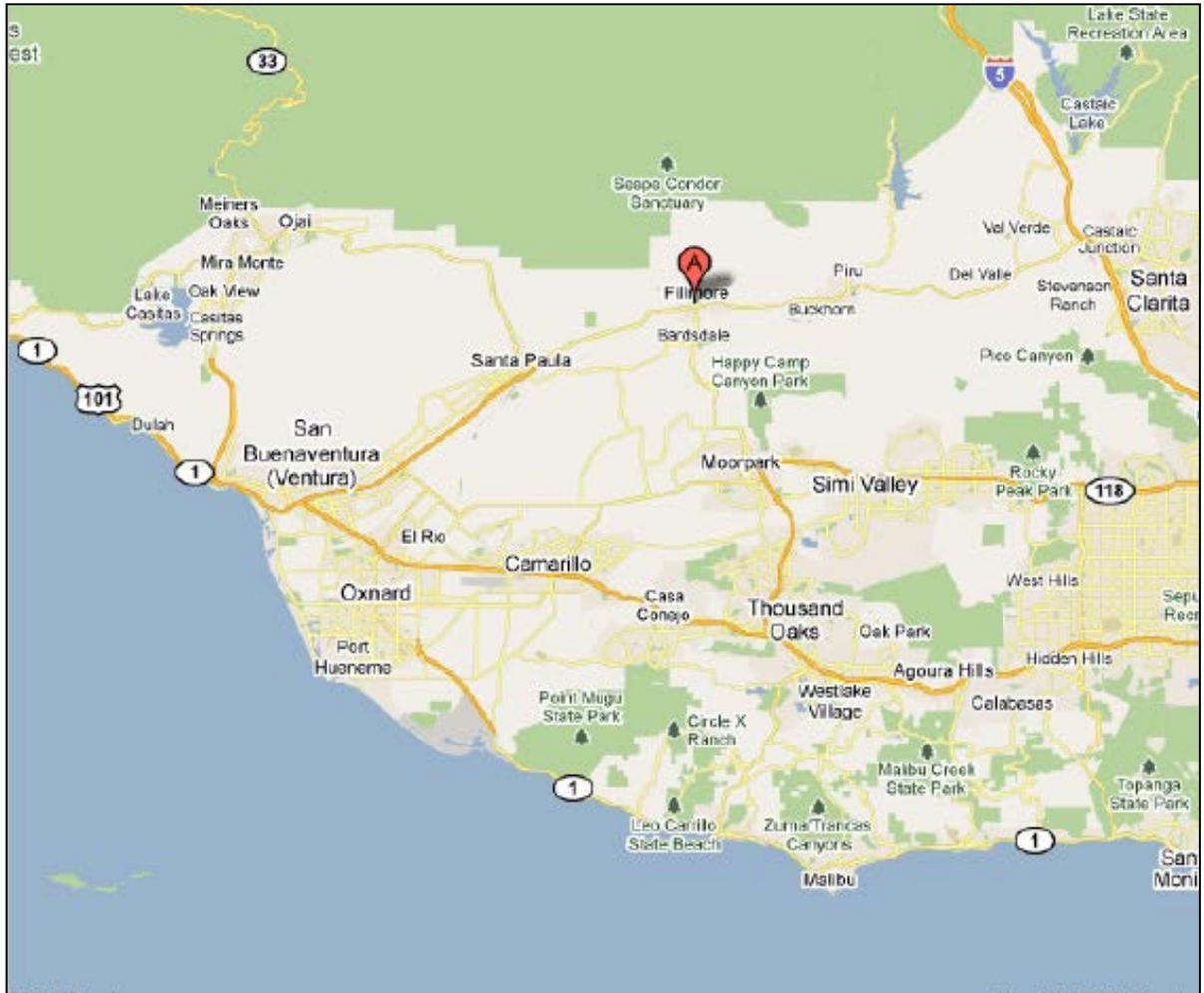
SECTION 12. MID-YEAR FINANCIAL REPORT

- 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.

***FILLMORE
CITY
PROFILE***

Overview of the City of Fillmore





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

THE CITY OF FILLMORE PROFILE

City History

Founded in 1887 upon the arrival of the Southern Pacific Rail line, Fillmore's residents voted to incorporate in 1914. The City 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, 2020 population of 15,556 (per the Department of Finance FY 2020-21 population), 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

THE CITY OF FILLMORE PROFILE

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



THE CITY OF FILLMORE PROFILE

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, 2020) (Per California Department Of Finance E-1 City/County 2020 Report)	15,566
Median Family Income	\$55,512
Median Housing Value	\$469,000
Unemployment Rate	5.0%

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%

THE CITY OF FILLMORE PROFILE

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	3,457	74.1%
Single Family Attached	232	5.0%
Two to Four Units	350	7.5%
Five or More Units	239	5.1%
Mobile Homes	386	8.3%
Total	4,664	100.0%

Households By Type *

Family Households (children under 18 years)	2,292	49.1%
Family Households (no children under 18 years)	1,485	31.8%
Non-Family Households (less than 65 Years)	390	8.4%
Non-Family Households (65 years or older)	497	10.7%
Total	4,664	100.0%

* Source: Department of Finance Table 2: E-5 Report
1/1/2020

THE CITY OF FILLMORE PROFILE

Ten Largest Employers

Fillmore Unified School District	Super A Foods
Ameron Pole Products	Fillmore Medical Plaza
Allied Avocados & Citrus, Inc	Clinica del Camino Real
Villa Park Packing House	City of Fillmore
Vons Groceries	Greenfield Care Center

Infrastructure

Physical Size
As of June 30, 2019

Incorporated Area	3.4 square miles
Miles of Paved Streets	44.7
Number of Street Lights	1,154
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

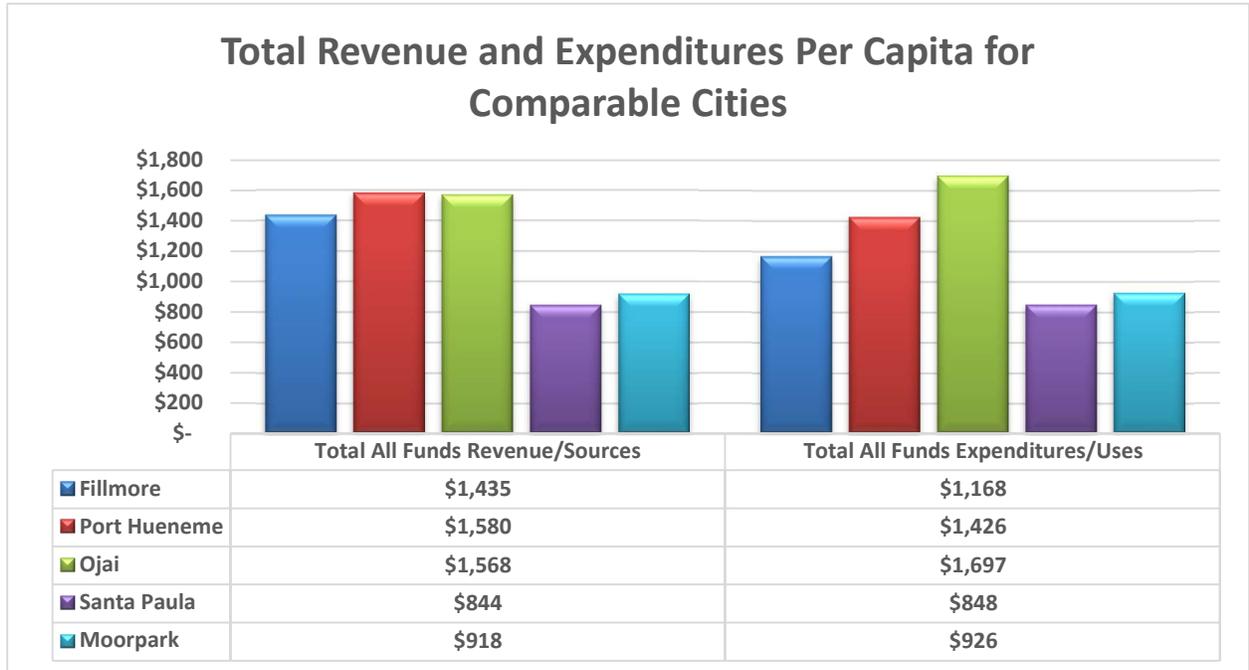
Customer Accounts	4,191
Sewer Lines	37 miles
Treatment Plant Capacity	1.8 MGD
Average Daily Treatment Plant Flows	0.9 MGD

Retail Sale of Water

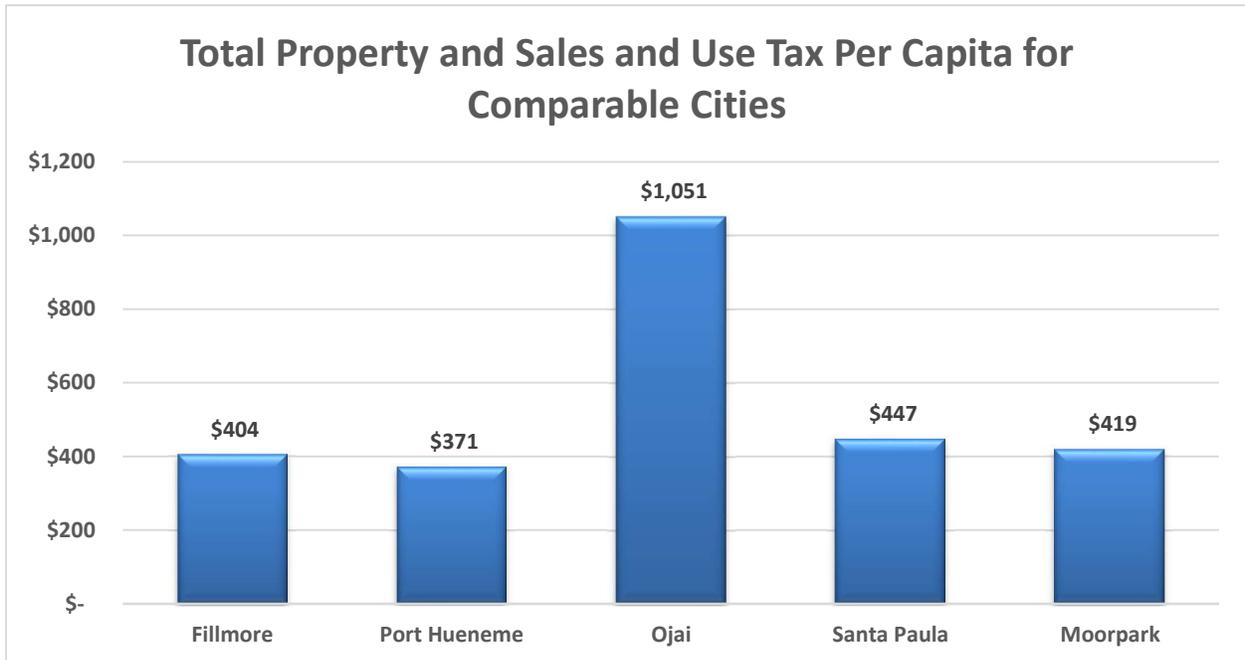
Customer Accounts	4,200
Potable Water Consumed	579 MG
Recycled Water Used	43 MG

THE CITY OF FILLMORE PROFILE

Comparable Cities Data

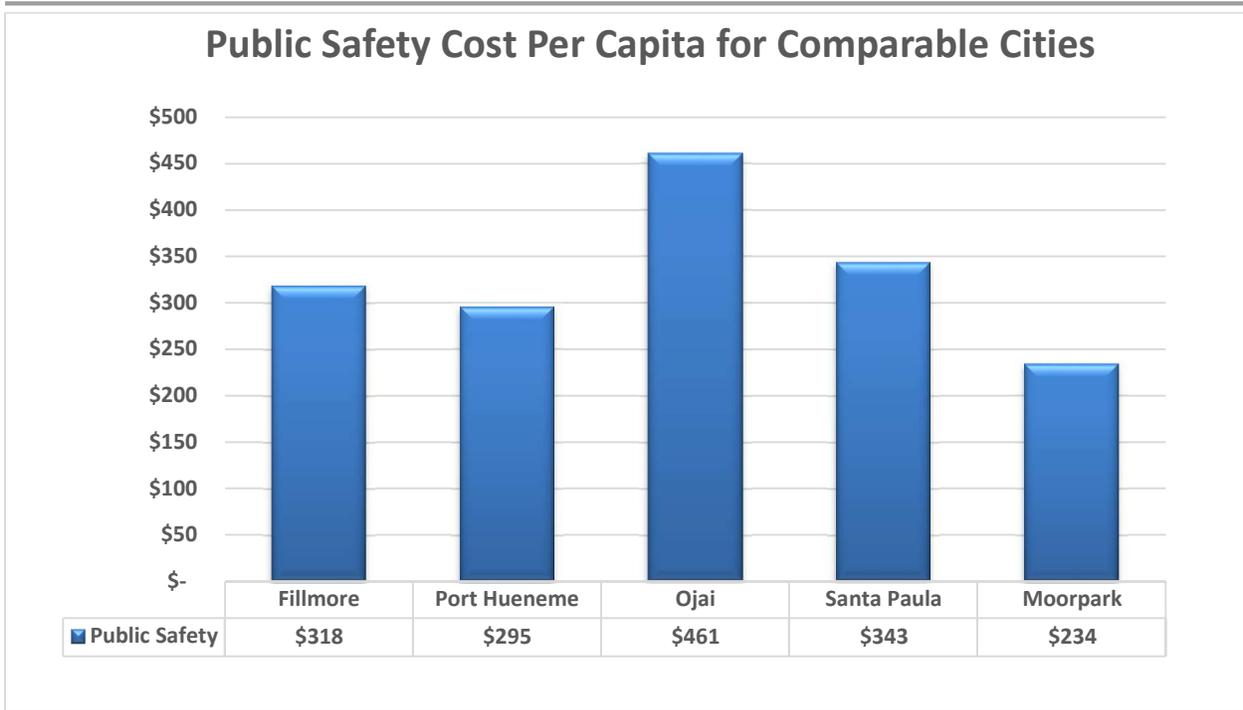


Source: www.sco.ca.gov Cities Annual Report

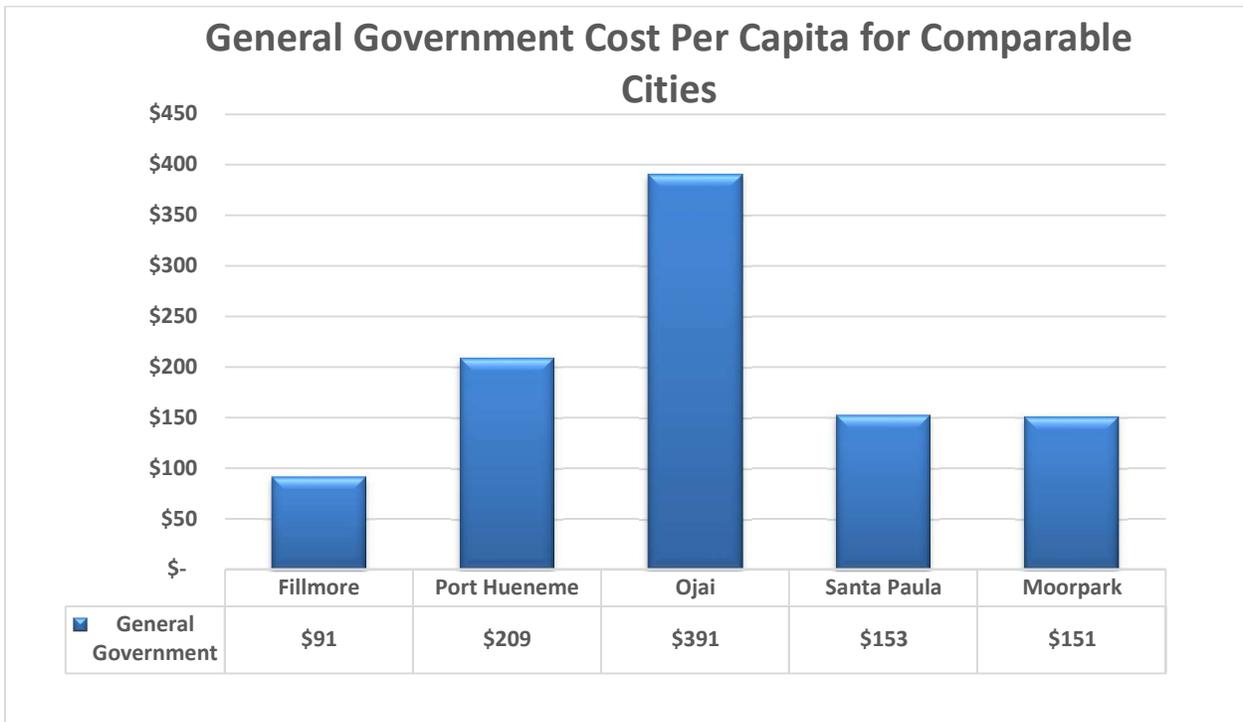


Source: www.sco.ca.gov Cities Annual Report

THE CITY OF FILLMORE PROFILE



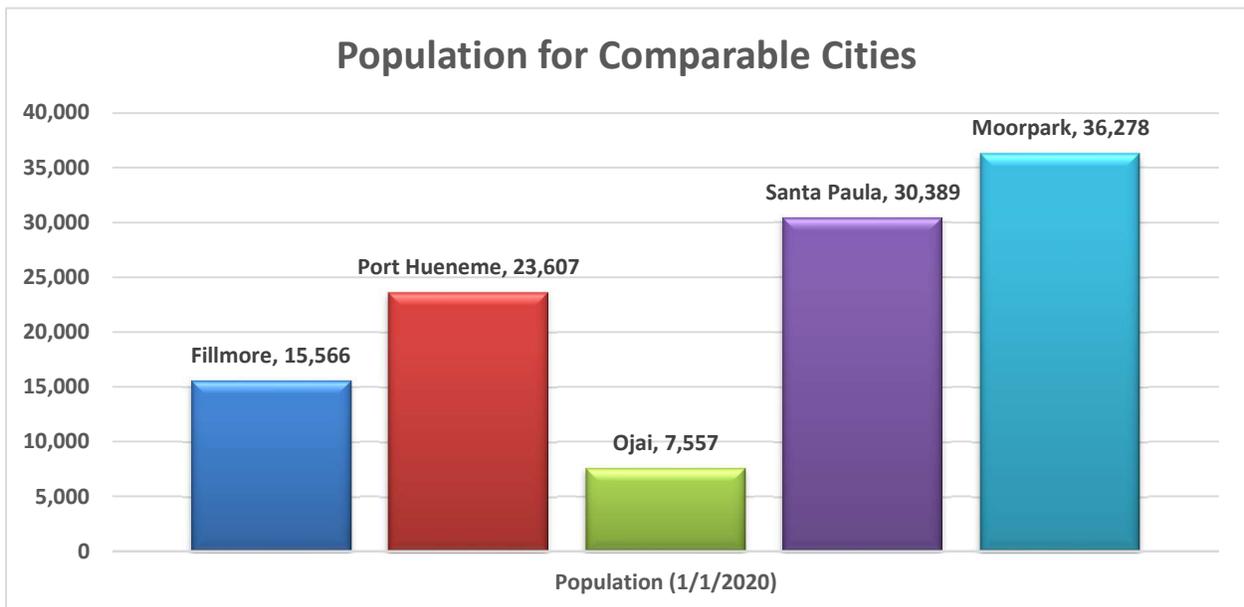
Source: www.sco.ca.gov Cities Annual Report



Source: www.sco.ca.gov Cities Annual Report

THE CITY OF FILLMORE PROFILE

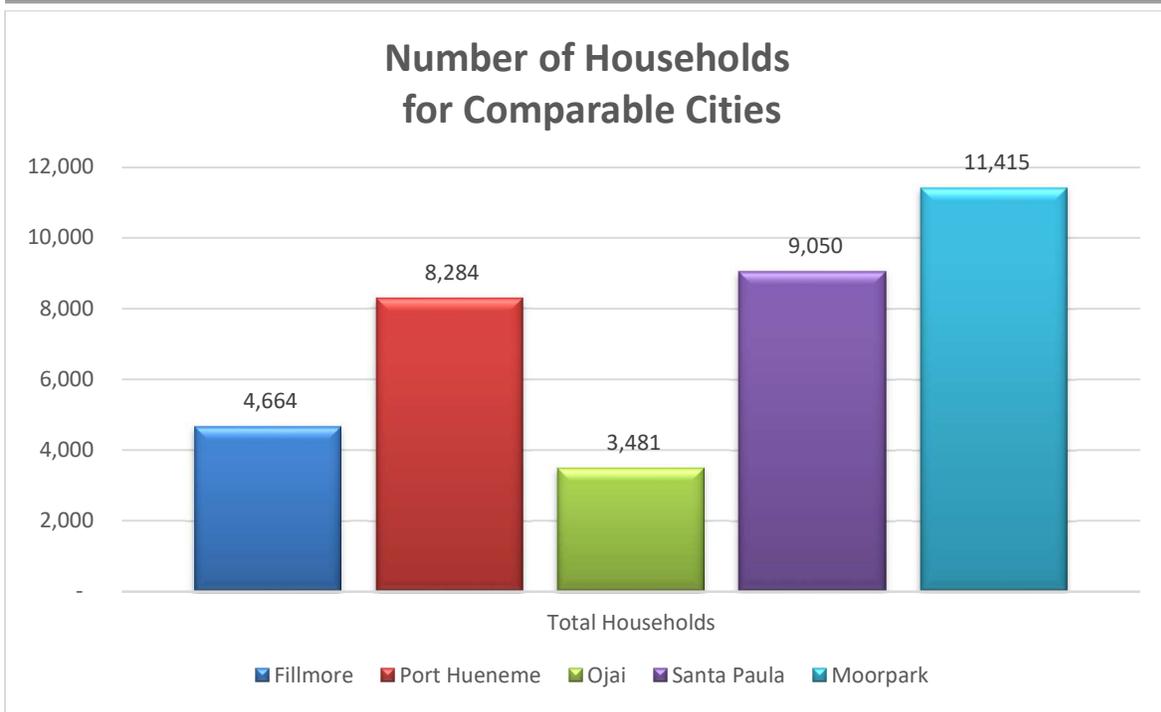
Overall, the City of Fillmore, located in Ventura County, tends to average in the middle for Total Revenue and Total Expenditures on a per capita basis when compared to other local cities of similar size. These comparable cities include Port Hueneme, Ojai, Santa Paula, and Moorpark, also located in Ventura County. As for Property and Sales Taxes, Fillmore averages are comparable to the other cities except for Ojai that averages on the higher end of the scale. Additionally, the amount spent on Public Safety on a per capita basis, Fillmore compares to what the other cities spend, except for Ojai, which again is on the higher end of the scale. The amount Fillmore spends on General Government on a per capita basis is on the lower end of the scale at \$91 per person when compared to other local cities, however, Ojai spends the highest at \$391 per person.



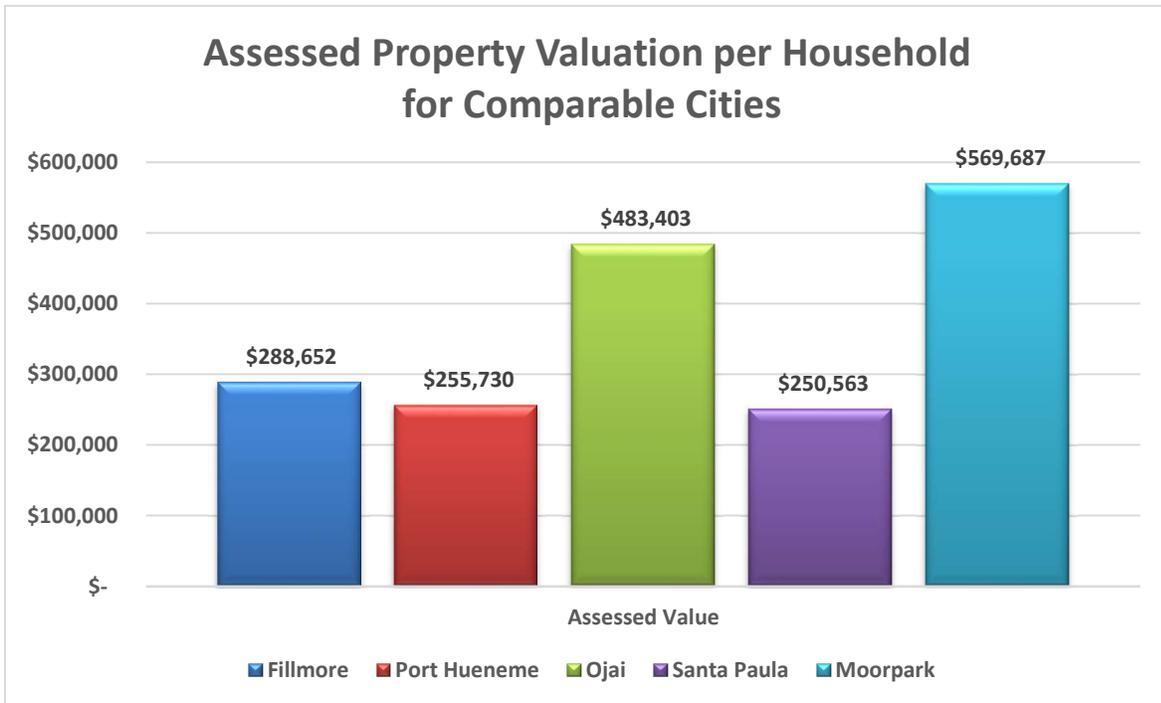
Source: <https://dof.ca.gov> E-5 Report

The City of Fillmore population currently is 15,566, one of the smaller cities in Ventura County, however, Ojai is the smallest comparable city at 7,557 and Moorpark the largest at 36,278. The number of households below, in the City of Fillmore and other comparable cities is like the population chart above. Fillmore's assessed property valuation is comparable to Port Hueneme and Santa Paula, averaging about \$280,000 per house. The cities of Ojai and Moorpark average on the higher end of the scale at over \$480,000 per house.

THE CITY OF FILLMORE PROFILE



Source: [https://dof.ca.gov E-5 Report](https://dof.ca.gov/E-5%20Report)



Source: [https://dof.ca.gov E-5 Report](https://dof.ca.gov/E-5%20Report)

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 was provided by the Ventura County Assessor's Office. Growth in property taxes by these taxpayers grew on average 2% from the previous fiscal year.

TOP SALES TAX PRODUCERS
(Listed alphabetically)

Ameron Pole Products, Inc.	Owens & Minor Distribution Inc.
All-State Utility Supply, Inc.	Robert Lewis Brown Inc.
CST California Stations, Inc.	Tesoro West Coast Company LLC
El Pescador #12 Inc.	The Vons Companies, Inc.
Michael Prometheus	William L. Morris of Fillmore

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 residential construction results in an increase in population generating new retail opportunities for taxpayers.

CITYWIDE FINANCIAL INFORMATION

Fillmore's finances are accounted for in 101 funds. The funds are distributed into the following categories:

General Fund

Special Revenue Funds

Special Assessment Funds

Enterprise Funds

Capital Improvement Funds

Agency Funds

Reserve Funds

Successor Redevelopment Agency Funds

FUND CATEGORIES

General Fund: 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.

Special Revenue Funds: A special revenue fund is an account established by a governmental entity to collect money that must be used for a specific project or purpose. Examples of special revenue funds are grants, funds required to be used only for transportation services, and monies provided for a specific purpose based on legal requirements. Development Impact Funds, generated from land development activities, are included in this Category.

Special Assessment Funds: A special revenue fund is an account established by a governmental entity to collect money that must be used for a specific project or purpose. Examples of special revenue funds are grants, funds required to be used only for transportation services, and monies provided for a specific purpose based on legal requirements.

Agency Funds: The City manages five Agency Funds in the form of Community Facilities Districts, more commonly known as Mello-Roos Assessment Districts. The funds are used by land developers as a means of obtaining funding for offsite and onsite infrastructure improvements associated with new development. The Community Facilities Districts establish the legal framework for the developers to issue bonds to finance the infrastructure improvements. Debt service is managed by the City with funds provided by the property owners in each district as an addition to property tax.

Enterprise Funds: Fillmore has established enterprise funds as a separate accounting and financial reporting mechanism to track fees charged in exchange for specific services. The monies raised from ratepayers and/or customers for the services provided are, in accordance with State law, accounted for separately from the General Fund. Fillmore has enterprise funds for sewer services, water services, recreation programs and facilities, the Community Swimming Pool, and the Town Theatre.

Capital Project Funds: The Capital Project Funds category accounts for infrastructure projects that comply with the City's Capital Asset Policy. Projects that have a value in excess of \$5,000 and an expected life of one year or more for equipment and furnishings, eight years or more for vehicles, or greater than 20 years for infrastructure or buildings are classified as capital assets. Examples of capital projects are road improvements, traffic signals, sidewalks, water wells, grounds and buildings, and equipment or vehicles.

Reserve Funds: Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment, and operating requirements. In uncertain economic times, reserve funds can also provide the City Council with an option to reducing services or raising taxes.

Successor Redevelopment Agency Funds:

Fillmore's Successor Redevelopment Agency was in accordance with State law to expend tax increment funds for recognized obligations of the former Fillmore Redevelopment Agency. The Fillmore Successor Redevelopment Agency utilizes funds approved by the State of California for debt service and expenses associated with the sale of former redevelopment agency properties.

FUND/DEPARTMENT RESPONSIBILITY MATRIX

Fund Number(s)	Fund Description	City Administration	City Attorney	Finance	Planning & Community Dev Department	Fire Department	Police Department	Recreation & Parks Department	Public Works Department
101 & 106	General Fund / General Reserve	X	X	X	X	X	X	X	X
202	Public Education in Government	X							
203	Gasoline Tax								X
204	Local Transportation TDA Art 8a								X
205	Road Maint Rehabilitation								X
206, 232-261	Lighting & Landscape Assessment Dist								X
207, 262-275	Storm Drain Assessment District								X
208	Community Development Block Grant			X					
210	Local Transportation TDA Art 8c	X							
211	Bike Paths TDA Art 3								X
212	Solid Waste								X
213	Emergency Grants	X		X					
231	Affordable Housing			X	X				
301	Sewer Operating								X
302	Water Operating								X
303	Town Theatre	X						X	
304	Recreation							X	
305	Community Pool							X	
401-412	Development Impact Fees				X				X
464-490	Capital Projects								X
503	Sewer Replacement Reserve			X					X
504	Water Replacement Reserve			X					X
508	Sewer Stabilization			X					
509-514	Levee Reserve								X
701	Veterans Memorial District						X		
702	NPDES - Storm Water								X
803-811	Community Facilities Districts			X	X				
808	Capital Leases			X		X			
932	Successor Redevelopment Agency			X					

FUND BALANCE ANALYSIS

Fund/Fund Category	FY 19-20 Projected Fund Balance	FY 20-21 Budgeted Revenue	FY 20-21 Budgeted Expenditures	FY 20-21 Estimated Fund Balance
General Funds				
General Fund	\$6,262,377	\$8,136,874	\$8,136,874	\$6,262,377
General Reserve	1,656,624	1,500	0	1,658,124
Subtotal	7,919,001	8,138,374	8,136,874	7,920,501
Special Revenue Funds				
Public Education in Government	115,909	24,000	16,535	123,374
Gax Tax	20,840	413,478	413,478	20,841
Local Transportation	1,107,387	300,773	404,672	1,003,488
Road Maint Rehabilitation	367,795	330,773	330,000	368,568
Landscape & Lighting Dist Admin	56	48,446	72,265	(23,763)
Storm Drain District Admin	(130,601)	19,085	22,555	(134,071)
Community Dev Block Grant	11,263	57,295	57,295	11,263
Public Transit	0	380,000	400,409	(20,409)
Bicycle Path Maintenance	31,153	25,471	25,471	31,153
Solid Waste	237,704	123,561	123,561	237,705
Emergency Grants	0	0	10,355	(10,355)
Housing	350,352	8,500	8,365	350,487
Fire Substation Devel Impact	219,076	41,105	0	260,181
Public Facilities Devel Impact	0	0	(1,068)	1,068
Transportation Devel Impact	167,860	143,535	2,000	309,395
Parkland Devel Impact	412,393	22,000	2,000	432,393
Water Devel Impact	1,209,165	200,780	52,000	1,357,945
Sewer Devel Impact	636,366	398,000	319,536	714,830
Storm Drain Devel Impact	1,204,168	17,000	0	1,221,168
City Facilities Devel Impact	160,303	50,095	0	210,398
Fire Devel Impact	6,472	23,400	0	29,872
Police Devel Impact	132,073	12,625	0	144,698
Library Devel Impact	330,236	41,020	0	371,256
Public Works Devel Impact	248,380	27,650	10,000	266,030
Veterans Memorial District	181,115	245,800	245,800	181,115
National Pollution Discharge	(52,108)	122,624	97,756	(27,240)
Subtotal	6,967,361	3,077,016	2,612,985	7,431,393
Enterprise Funds				
Sewer Operating	10,142,368	7,370,036	7,370,036	10,142,368
Water Operating	5,267,528	3,650,320	3,650,320	5,267,528
Town Theatre	(\$88,328)	\$6,730	\$22,503	(\$104,101)
Recreation	(154,001)	355,686	429,652	(227,967)
Community Pool	(532,187)	147,158	241,401	(626,430)
Subtotal	14,635,379	11,529,930	11,713,912	14,451,397

FUND BALANCE ANALYSIS (CONT'D.)

Fund/Fund Category	FY 19-20 Projected Fund Balance	FY 20-21 Budgeted Revenue	FY 20-21 Budgeted Expenditures	FY 20-21 Estimated Fund Balance
Special Assessment Funds				
Landscape District	\$521,678	\$832,597	\$988,989	\$365,286
Storm Drain District	702,451	408,756	402,720	708,487
Subtotal	1,224,129	1,241,353	1,391,709	1,073,773
Agency Funds				
Community Facilities District #1	590,829	218,950	213,160	596,619
Community Facilities District #2	41,869	122,199	106,535	57,533
Community Facilities District #3	387,947	223,574	215,350	396,171
Community Facilities District #5	8,500,315	1,291,190	961,950	8,829,555
Community Facilities District #6	6,430	211,877	19,260	199,047
Subtotal	9,527,391	2,067,790	1,516,255	10,078,926
Capital Project Funds				
Traffic Signals	10,000	0	10,000	0
Water Capital Improvements	180,016	130,000	160,000	150,016
Parking Lots	50,706	0	50,706	(0)
Sewer Capital Improvements	0	0	0	0
Park Improvements	1,339,284	0	75,000	1,264,284
Street Improvements	(43,406)	755,000	755,000	(43,406)
Business Park Infrastructure	(43,406)	0	69,716	(113,122)
Public Buildings Improvements	114,991	140,422	60,000	195,413
Fire Engine Lease/Purchase	3	57,295	57,295	3
Subtotal	1,608,187	1,082,717	1,237,717	1,453,187
Reserve Funds				
Sewer Replacement	1,518,515	534,741	0	2,053,256
Water Replacement	1,908,438	110,021	80,000	1,938,459
Sewer Rate Stabilization	1,575,095	6,500	0	1,581,595
Levee Reserve District 4	204,905	29,950	0	234,855
Levee Reserve District 5	177,660	27,670	0	205,330
Levee Reserve District 6	17,146	50	0	17,196
Levee Reserve District 7B	0	0	0	0
Levee Reserve District 7A	6,824	400	0	7,224
Levee Reserve District 7C	1,286,227	0	0	1,286,227
Subtotal	6,694,810	709,332	80,000	7,324,142
Successor Agency Fund				
Successor RDA	(29,862,552)	2,884,948	3,916,700	(30,894,304)
Subtotal	(29,862,552)	2,884,948	3,916,700	(30,894,304)
Total	\$17,489,576	\$29,490,107	\$29,214,443	\$17,765,240

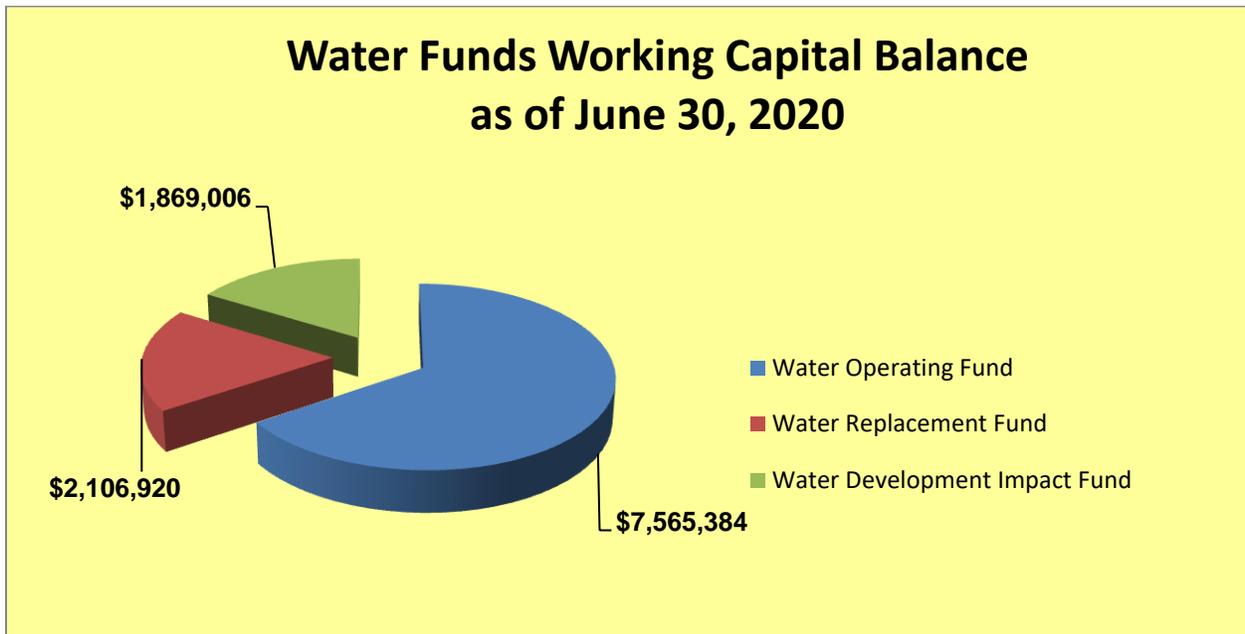
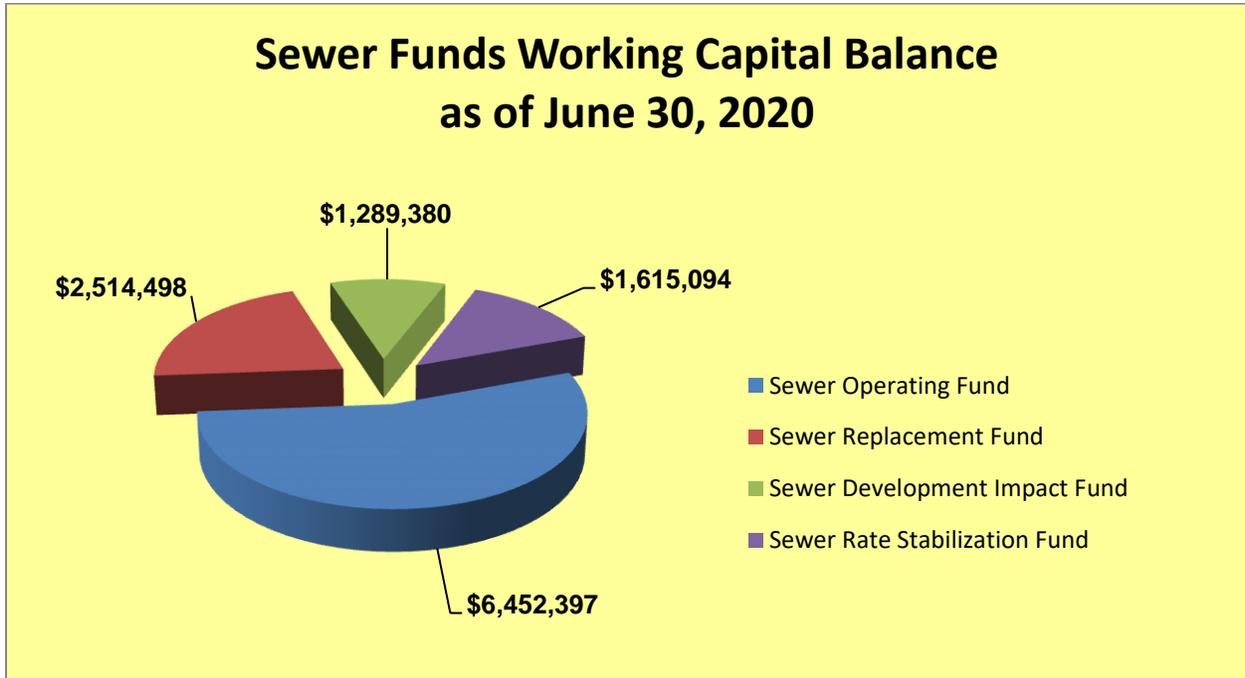
TEN-YEAR CITYWIDE REVENUE AND EXPENSE COMPARISON (MILLIONS)



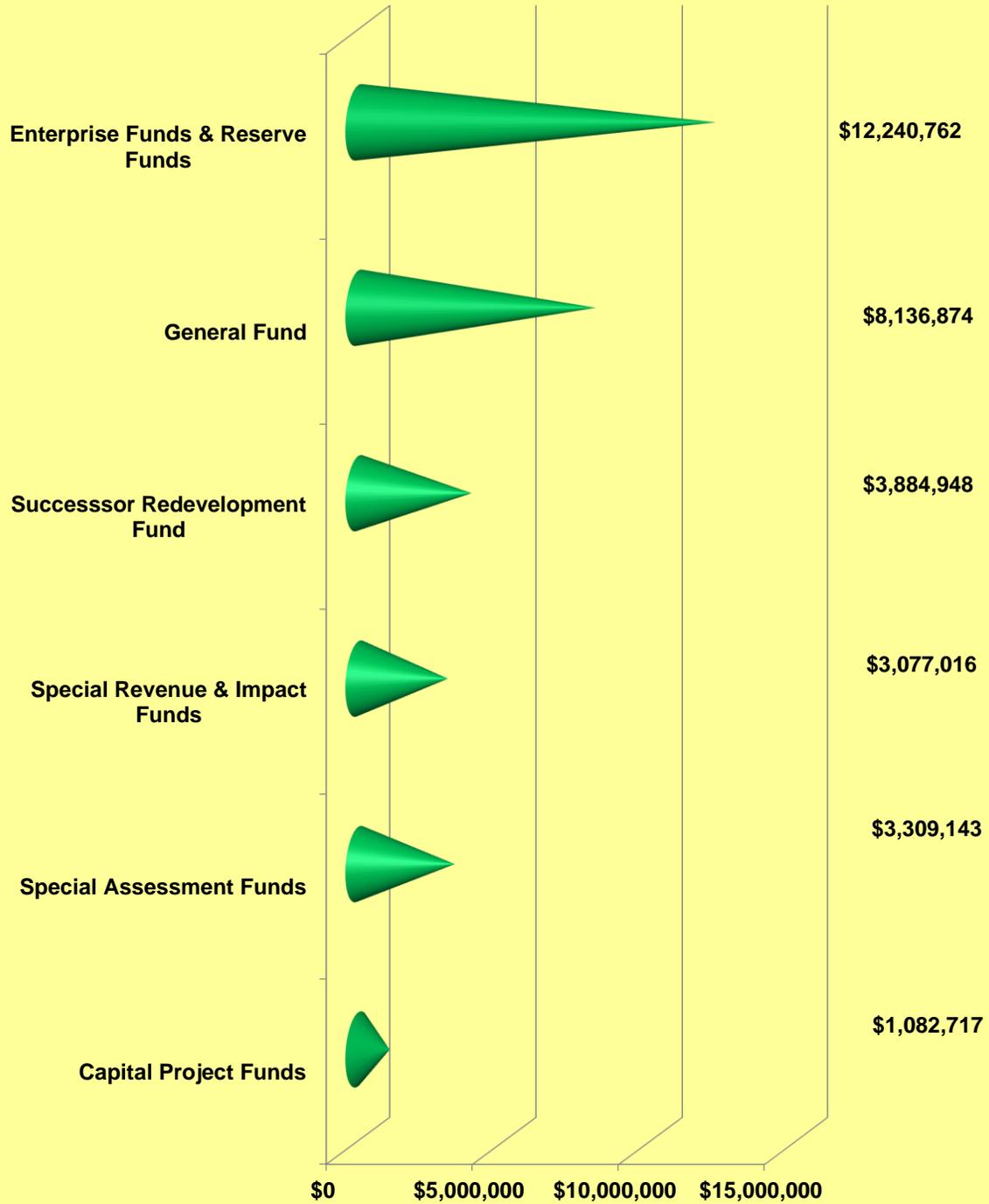
Fillmore has been building its reserves during the past several years since recovering from legal issues that were resolved in FY 12-13. The legal issues were the result of problems associated with two sales tax sharing agreements approved in 2007. In each case, the companies with whom the City contracted did not fully comply with the terms of the agreements. As a result, the State Board of Equalization withheld sales tax revenue from the City until claims filed by other jurisdictions were settled. The issue was resolved during FY 2013-14, which resulted in Fillmore receiving that portion of the withheld sales tax that was not provided to the claimants. Prudent management and the positive impact of a residential building boom have resulted in surpluses in each of the last four years. The FY 2020-21 budget projects a modest surplus.

SEWER AND WATER UTILITIES RESERVES

Following are graphs of the working capital balances for the City's Sewer and Water utilities. Working capital is calculated as current assets less current liabilities, which excludes non-spendable items such as land, buildings, grounds, and equipment. Working capital represents the amount of funds available for day-to-day operations and for allocation to new capital projects.



**FY 2020-21 Revenue Budget
By Fund Type
\$31,731,460**



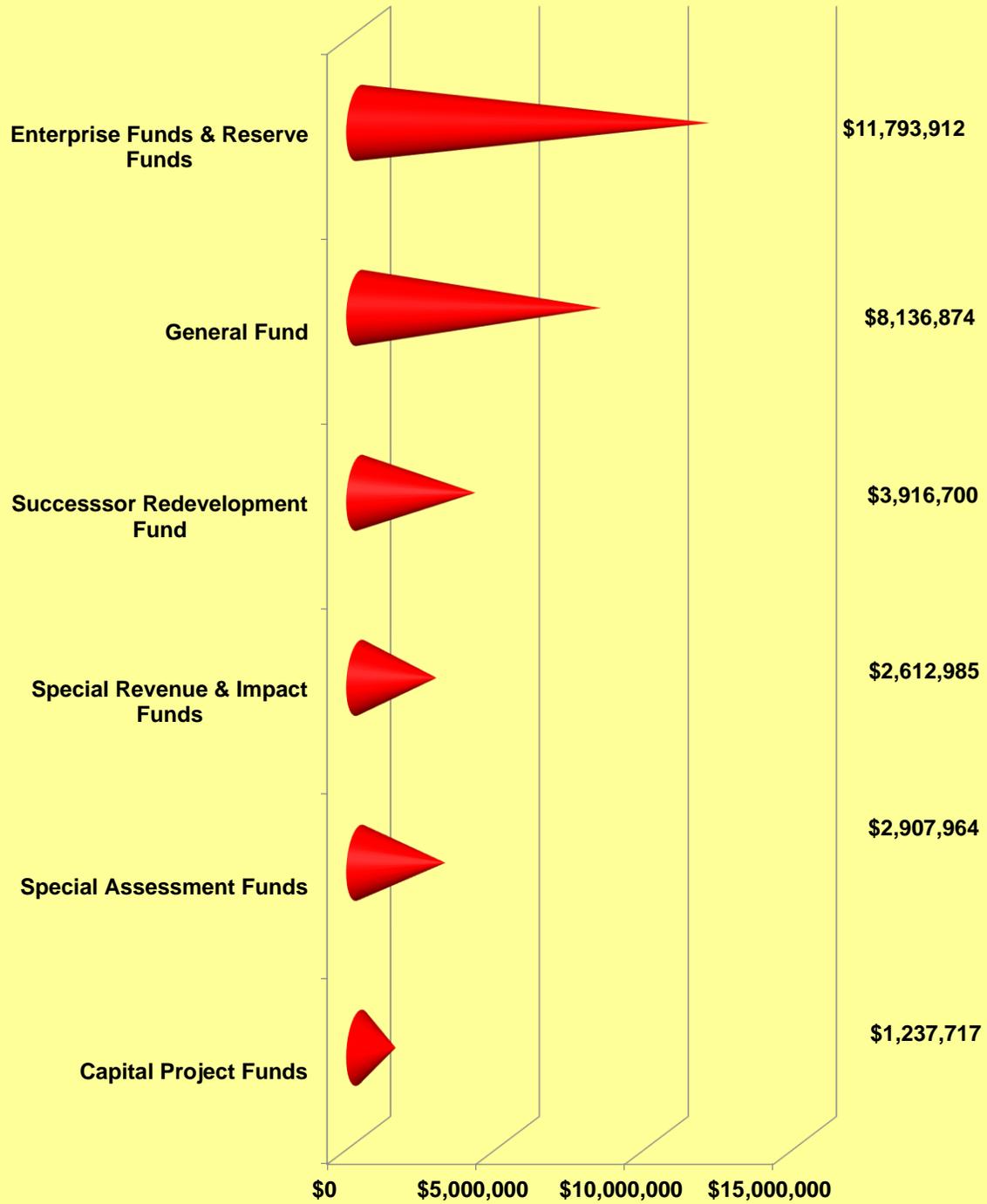
REVENUE SUMMARY BY FUND

Fund Category	Fund	FY 18-19 Actual	FY 19-20 Projected	FY 20-21 Budget
General	General Fund	\$8,304,997	\$8,067,798	\$8,136,874
Special Revenue	Public Education in Government	29,693	31,578	24,000
Special Revenue	Gax Tax	394,209	423,382	413,478
Special Revenue	Local Transportation	233,734	261,762	300,773
Special Revenue	Road Maint Rehabilitation	295,352	266,480	330,773
Special Revenue	Landscape & Lighting Dist Admin	36,471	66,126	48,446
Special Revenue	Storm Drain District Admin	23,105	20,286	19,085
Special Revenue	Community Dev Block Grant	57,291	57,291	57,295
Special Revenue	Public Transit	337,584	358,302	380,000
Special Revenue	Bicycle Path Maintenance	30,651	27,033	25,471
Special Revenue	Solid Waste	125,566	128,357	123,561
Special Revenue	Emergency Grants	0	300,000	0
Special Revenue	Housing	77,165	41,434	8,500
Special Revenue	Veterans Memorial District	241,090	259,241	245,800
Special Revenue	National Pollution Discharge	57,513	54,895	122,624
Development Impact	Fire Substation Devel Impact	51,039	74,068	41,105
Development Impact	Public Facilities Devel Impact	0	0	0
Development Impact	Transportation Devel Impact	85,347	234,827	143,535
Development Impact	Parkland Devel Impact	44,719	9,715	22,000
Development Impact	Water Devel Impact	472,002	659,841	200,780
Development Impact	Sewer Devel Impact	503,408	653,014	398,000
Development Impact	Storm Drain Devel Impact	126,041	34,005	17,000
Development Impact	City Facilities Devel Impact	52,055	77,256	50,095
Development Impact	Fire Devel Impact	44,004	65,135	23,400
Development Impact	Police Devel Impact	21,255	31,370	12,625
Development Impact	Library Devel Impact	45,552	67,119	41,020
Development Impact	Public Works Devel Impact	42,388	62,356	27,650
Reserve	General Reserve	2,532	8,913	1,500
Reserve	Levee Reserve District 4	20,695	25,483	29,950
Reserve	Levee Reserve District 5	18,360	22,481	27,670
Reserve	Levee Reserve District 6	50	2,232	50
Reserve	Levee Reserve District 7A	0	0	0
Reserve	Levee Reserve District 7B	0	400	400
Reserve	Levee Reserve District 7C	0	95,434	0
Reserve	Sewer Replacement	605,212	640,764	534,741
Reserve	Water Replacement	24,182	198,482	110,021
Reserve	Sewer Rate Stabilization	19,235	40,000	6,500
Enterprise	Sewer Operating	7,443,123	7,513,482	7,370,036
Enterprise	Water Operating	3,746,784	4,019,582	3,650,320

REVENUE SUMMARY BY FUND

Fund Category	Fund	FY 18-19 Actual	FY 19-20 Projected	FY 20-21 Budget
Revenue Summary by Fund (Cont'd.)				
Enterprise	Town Theatre	6,730	4,945	6,730
Enterprise	Recreation	390,589	348,744	355,686
Enterprise	Community Pool	150,428	138,157	147,158
Special Assessment	Landscape District Funds	560,075	679,914	832,597
Special Assessment	Storm Drain District Funds	350,963	372,854	408,756
Agency	Community Facilities District #1	213,808	213,103	218,950
Agency	Community Facilities District #2	98,057	107,276	122,199
Agency	Community Facilities District #3	213,108	212,924	223,574
Agency	Community Facilities District #5	1,085,824	1,039,981	1,291,190
Agency	Community Facilities District #6	1,188	0	211,877
Capital Project	Water Capital Improvements	38,481	0	130,000
Capital Project	Sewer Capital Improvements	0	0	0
Capital Project	Street Improvements	72,023	0	755,000
Capital Project	Business Park Infrastructure	0	0	0
Capital Project	Public Buildings Improvements	12,000	0	140,422
Capital Project	Fire Engine Lease/Purchase	57,291	57,295	57,295
Successor Agency	Successor RDA	2,695,770	3,831,621	3,884,948
	Total	\$29,558,739	\$31,906,738	\$31,731,460

**FY 2020-21 Expenditure Budget
By Fund Type
\$30,606,152**



EXPENDITURE SUMMARY BY FUND

Fund Category	Fund	FY 18-19 Actual	FY 19-20 Projected	FY 20-21 Budget
General	General	\$7,652,315	\$7,474,198	8,136,874
Special Revenue	Public Education in Gov't	16,187	10,369	16,535
Special Revenue	Gax Tax	394,209	374,680	413,478
Special Revenue	Local Transportation	52,570	0	404,672
Special Revenue	Road Maintenance Rehabilitation	19,453	0	330,000
Special Revenue	Landscape & Lighting Dist Admin	36,471	56,893	72,265
Special Revenue	Storm Drain District Admin	23,105	(113,921)	22,555
Special Revenue	Community Dev Block Grant	57,291	57,295	57,295
Special Revenue	Public Transit	337,584	358,302	400,409
Special Revenue	Bicycle Path Maintenance	26,445	23,197	25,471
Special Revenue	Solid Waste	100,045	100,980	123,561
Special Revenue	City Emergency Grants	0	24,745	10,355
Special Revenue	Housing	3,844	6,899	8,365
Special Revenue	Veterans Memorial District	226,120	222,203	245,800
Special Revenue	National Pollution Discharge	52,071	99,960	97,756
Development Impact	Fire Substation Devel Impact	0	0	0
Development Impact	Public Facilities Devel Impact	(1,068)	0	(1,068)
Development Impact	Transportation Devel Impact	185	0	2,000
Development Impact	Parkland Devel Impact	233	0	2,000
Development Impact	Water Devel Impact	32,786	50,000	52,000
Development Impact	Sewer Devel Impact	315,600	312,536	319,536
Development Impact	Storm Drain Devel Impact	0	0	0
Development Impact	City Facilities Devel Impact	2,417	0	0
Development Impact	Fire Devel Impact	0	0	0
Development Impact	Police Devel Impact	\$0	\$0	\$0
Development Impact	Library Devel Impact	0	0	0
Development Impact	Public Works Devel Impact	10,000	10,000	10,000
Reserve	General Reserve	0	0	0
Reserve	Levee Reserve District 4	0	0	0
Reserve	Levee Reserve District 5	0	0	0
Reserve	Levee Reserve District 6	0	0	0
Reserve	Levee Reserve District 7B	0	0	0
Reserve	Levee Reserve District 7A	0	0	0
Reserve	Levee Reserve District 7C	0	0	0
Reserve	Sewer Reserve	0	0	0
Reserve	Water Reserve	38,481	130,000	80,000
Reserve	Sewer Rate Stabilization	0	0	0
Enterprise	Sewer Operating	6,681,180	7,159,889	7,370,036
Enterprise	Water Operating	2,828,351	2,886,517	3,650,320

EXPENDITURE SUMMARY BY FUND

Fund Category	Fund	FY 18-19 Actual	FY 19-20 Projected	FY 20-21 Budget
Expenditure Summary by Fund (Cont'd.)				
Enterprise	Town Theatre	24,746	25,930	22,503
Enterprise	Recreation	371,812	347,330	429,652
Enterprise	Community Pool	235,636	237,460	241,401
Special Assessment	Landscape District Funds	479,226	564,807	988,989
Special Assessment	Storm Drain District Funds	200,726	314,896	402,720
Agency	Community Facilities District #1	207,887	209,410	213,160
Agency	Community Facilities District #2	97,046	97,526	106,535
Agency	Community Facilities District #3	204,499	208,874	215,350
Agency	Community Facilities District #5	921,363	4,624,456	961,950
Agency	Community Facilities District #6	14,948	17,070	19,260
Capital Project	Traffic Signals	0	0	10,000
Capital Project	Water Capital Improvements	13,725	41,073	80,000
Capital Project	Parking Lots	0	0	50,706
Capital Project	Sewer Capital Improvements	0	710	0
Capital Project	Park Improvements	18,143	86,065	75,000
Capital Project	Street Improvements	72,023	438,408	755,000
Capital Project	Business Park Infrastructure	0	0	69,716
Capital Project	Public Buildings Improvements	58,677	0	60,000
Capital Project	Sewer Replacement	0	0	0
Capital Project	Water Replacement	13,725	0	80,000
Capital Project	Sewer Rate Stabilization	0	0	0
Capital Project	Fire Engine Lease/Purchase	57,291	57,291	57,295
Successor Agency	Successor RDA	3,632,754	3,606,119	3,916,700
	Total	\$25,530,102	\$30,122,167	\$30,606,152

GENERAL FUND

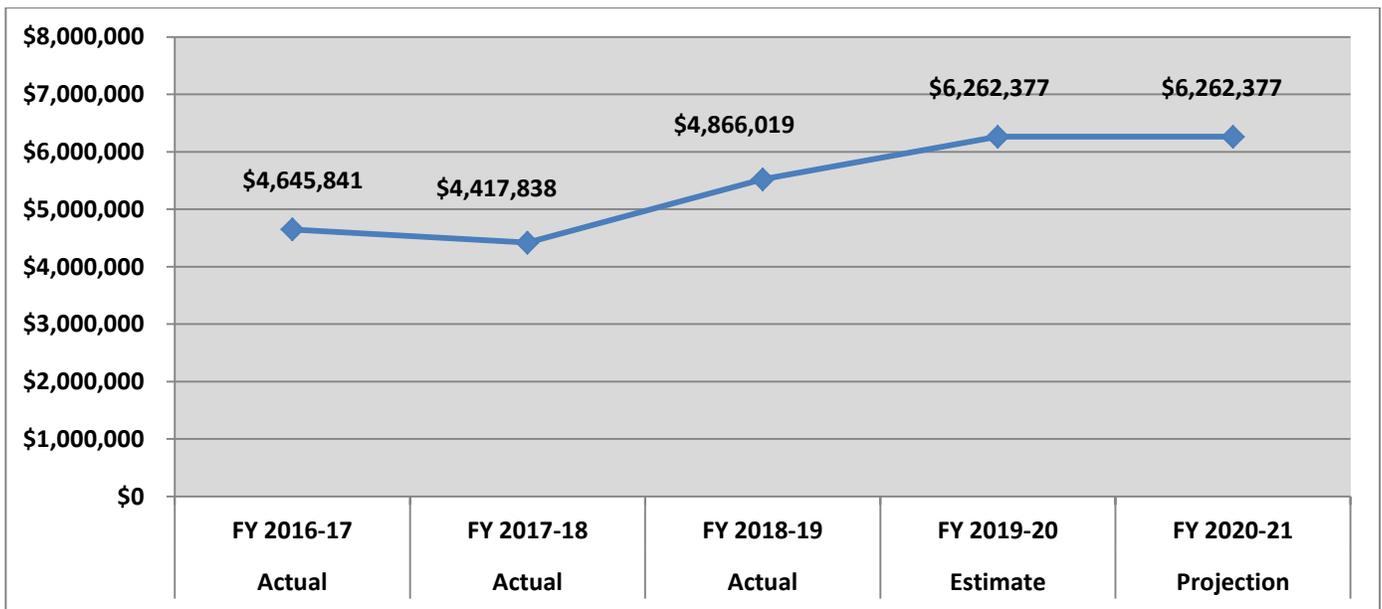
The General Fund is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund when comingling of monies is prohibited by law.

CHANGES IN GENERAL FUND BALANCE

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

CHANGES IN GENERAL FUND BALANCE				
	<u>ACTUAL FY 18-19</u>	<u>BUDGET FY 19-20</u>	<u>ESTIMATE FY 19-20</u>	<u>BUDGET FY 20-21</u>
BEGINNING GENERAL FUND BALANCE	\$4,866,019	\$5,518,701	\$5,518,701	\$6,262,377
Revenues	8,304,997	7,673,817	8,217,874	8,136,874
Expenditures	7,652,315	7,839,436	7,474,198	8,136,874
Revenues Less Expenditures	652,682	(165,619)	743,676	0
ENDING GENERAL FUND BALANCE	\$5,518,701	\$5,353,082	\$6,262,377	\$6,262,377
Prudent Reserve	\$3,194,707	\$3,135,774		\$3,254,750
Prepaid Items	142,723	64,346		9,300
Unassigned	2,181,271	2,152,962		2,998,327

FIVE-YEAR ENDING GENERAL FUND BALANCE



GENERAL FUND REVENUES

General Fund revenues are largely susceptible to changes in the economy at the local, state, and national levels. While local changes affect many revenue sources, trends at the state and national level affect both local trends and the ability of the state and federal governments to provide pass-through funding, subventions, and grants to municipalities. FY 2019-20 General Fund revenues are projected to be \$85,323 (1.0%) less than FY 2018-19 actual revenues. FY 2020-21, revenues are projected to decrease by \$82,800 (1.6%). This two-year revenue decrease is indicative of the financial impact that the Covid-19 pandemic is having on the City's economy. The situation would be much worse without the positive impact of the City's significant land development activity.

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

- Taxes & Franchises
- Licenses & Permits
- Fines & Forfeitures
- Use of Money & Property
- Grants
- Intergovernmental
- Fees & Charges
- Reimbursements
- Other Revenues

Detailed revenue projections for sources of revenue within each category reflect only known impact factors and conservative estimates of economic conditions. Projections for each source of revenue are contained in the General Fund Revenue schedule on the following pages. This schedule provides actual revenue data for FY 2018-19, budgeted and estimated data for FY 2019-20, and budgeted revenue for FY 2020-21.

The FY 2020-21 local revenue budget projections were developed by Finance Department staff with assistance from staff in departments that generate the funds. Estimates for other local revenues are based on existing agreements with various governmental entities and private sector organizations. Information and projections provided by the California Department of Finance and the California Controller were utilized to estimate future revenues passed through from the State of California.

Following are revenue projections for each General Fund revenue category:

Taxes & Franchises

This category of revenue sources comprises 62.3% of the General Fund revenue budget and is proposed to increase by \$49,412 (1.0%) in FY 2020-21. The two major revenue sources within the Taxes and Franchises category are Property Tax and Sales and Use Tax. Property Taxes are projected to decrease by \$11,322 (0.4%), Sales and Use Tax revenues are conservatively projected to increase by \$30,168 (1.8%) in FY 2020-21.

Licenses & Permits

This category comprises 1.1%% of the General Fund revenue budget and is projected to decrease by \$56,764 (38.5%) in FY 2020-21. The major revenue source in this category is Business License Fees, which are projected to decrease by \$54,330 (40.4%) and return to historic levels. A concerted effort to collect past due business tax in FY 2019-20 generated funds in excess of the budget.

Fines & Forfeitures

This revenue category, which represents 0.9% of the General Fund revenue budget, is comprised of vehicle-related fines and fireworks enforcement fines. FY 2020-21 Fines and Forfeitures revenues are projected to increase by \$16,360 over FY 2019-20 estimates.

Use of Money & Property

This category comprises 2.1% of the General Fund revenue budget and is projected to decrease by \$95,075 in FY 2020-21. The two revenue sources in this category are Interest Earnings and Rentals. Interest Earnings are expected to decrease in FY 2020-21 and rentals are expected to increase.

Grants

This category of revenue sources, which represents funds received from the local, State, and Federal sources, comprises 3.8% of the General Fund revenue budget. FY 2020-21 revenues are projected to decrease by a modest \$4,719 (1.5%) as the City's SAFER grant revenues continue to decrease in accordance with the grant regulations.

Intergovernmental

This category of revenue sources, which represents funds received from the State of California, comprises 1.6% of the General Fund revenue budget and is projected to decrease by \$30,255 (19%) in FY 2020-21. The expected decrease is due to reduced sales tax earmarked for public safety and a one-time receipt in FY 2019-20 from Ventura County for safe incident responder training. Grant revenue can fluctuate greatly from year-to-year depending on the amount funds earmarked for Fillmore by other levels of government.

Fees & Charges

Revenue in this category, primarily generated from land development fees, comprises 10.4% of the General Fund revenue budget. FY 2020-21 revenues are conservatively budgeted at a level \$100,009 less than the FY 2019-20 actual due to uncertainty in the timing of future land development activity due to the pandemic.

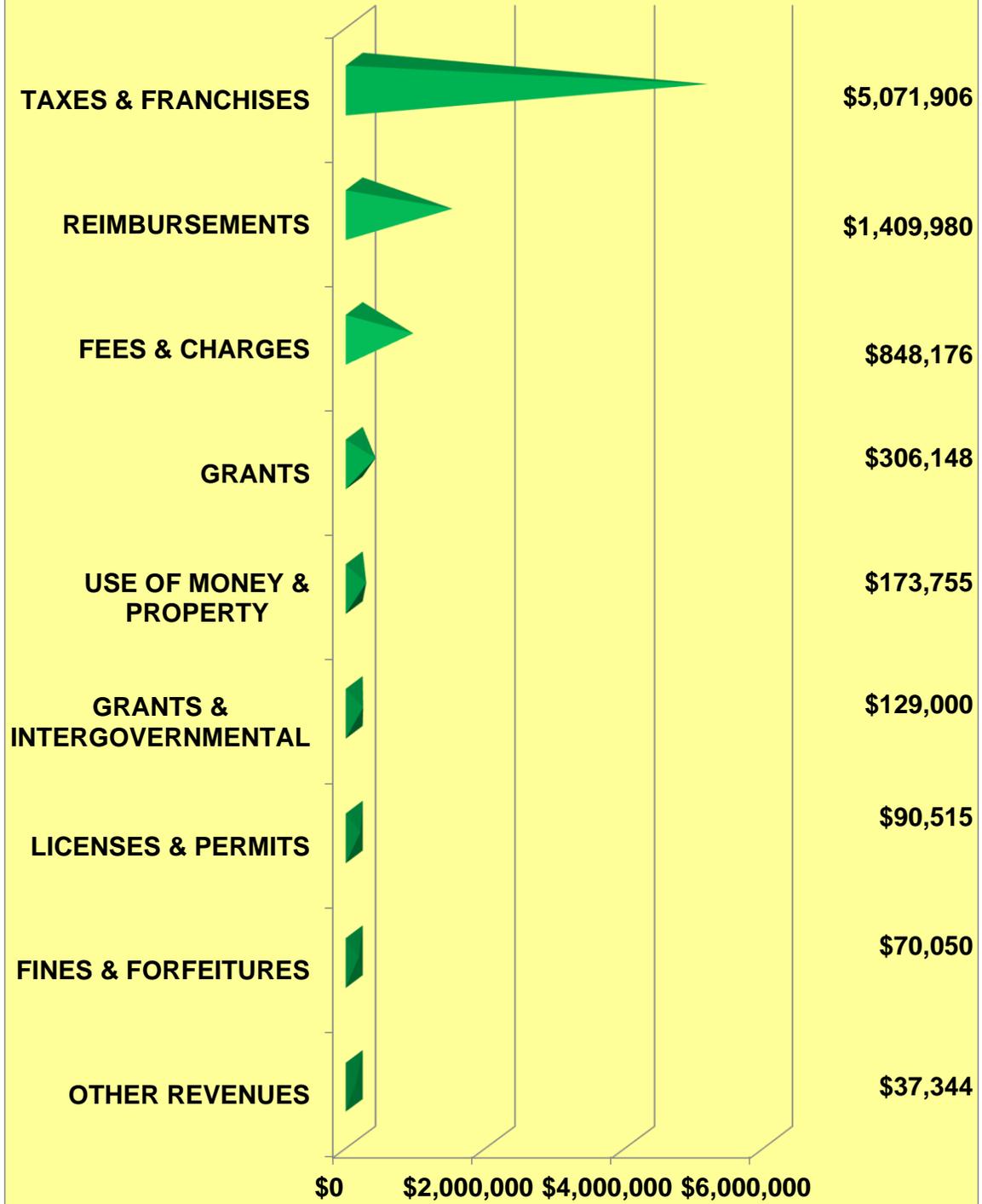
Reimbursements

Reimbursements comprise 17.3% of the General Fund budget. The FY 2020-21 Reimbursements budget is projected to increase by \$158,958 (3.2%) due to updates to the City's Cost Allocation Plan. Additionally, projected increased spending for the School Resource Officer Program would be reimbursed by the Fillmore Unified School District.

Other Revenues

Other Revenues comprise 0.4% of the General Fund revenue budget. FY 2020-21 revenues are projected to decrease by \$20,708 because a long-standing economic development loan was repaid in FY 2019-20.

**FY 2020-21 General Fund Revenue Budget
\$8,136,874**



GENERAL FUND REVENUE

	ACTUAL FY 2018-19	BUDGET FY 2019-20	ESTIMATE FY 2019-20	BUDGET FY 2020-21
<u>TAXES & FRANCHISES</u>				
Property Taxes	\$3,027,328	\$2,751,770	\$2,896,191	\$2,884,869
Sales & Use Tax	1,825,665	1,671,950	1,641,631	1,671,799
Property Transfer Tax	59,354	50,000	55,066	34,498
Franchise Fees	368,745	367,704	314,645	380,740
Transient Lodging Tax	137,561	150,000	114,961	100,000
Subtotal - Taxes & Franchises	5,418,653	4,991,424	5,022,494	5,071,906
<u>LICENSES & PERMITS</u>				
Business License Fees	47,232	135,000	134,330	80,000
Encroachment Permits	10,369	6,000	10,113	7,592
Garage Sale Permits	2,460	3,000	2,328	2,555
Other Permits	476	80	508	368
Subtotal - Licenses & Permits	60,537	144,080	147,279	90,515
<u>FINES & FORFEITURES</u>				
Fireworks Enforcement Fees	4,949	10,000	8,936	10,000
Other Court Fines	23,873	30,250	16,380	20,250
Parking Citations	20,573	12,800	19,962	29,800
Vehicle Impound Fees	11,312	7,000	8,412	10,000
Subtotal - Fines & Forfeitures	60,707	60,050	53,690	70,050
<u>USE OF MONEY & PROPERTY</u>				
Interest Earnings	80,329	40,000	182,599	75,000
Rents- Fire	17,450	20,000	17,400	15,000
Parking Lot Rental	13,650	16,000	11,250	12,000
455 Main St Rental	0	100	0	0
Communications Rental	7,950	10,600	0	0
Rent-Telepacific 332 Foothill	5,300	3,500	15,900	15,500
Rental Income - FWRV	28,904	26,850	29,441	30,000
Rental Income - Track Lease	11,857	9,755	12,240	11,755
Rental Income - Passenger	10,606	9,500	0	14,500
Subtotal - Use of Money & Property	176,046	136,305	268,830	173,755
<u>GRANTS</u>				
Federal Grants	162,259	168,500	112,634	90,148
COPS Grant	148,747	148,000	155,948	148,000
CALEMA	117,428	110,000	42,285	68,000
Subtotal - Grants	428,434	426,500	310,867	306,148

GENERAL FUND REVENUE

	ACTUAL FY 2018-19	BUDGET FY 2019-20	ESTIMATE FY 2019-20	BUDGET FY 2020-21
<u>INTERGOVERNMENTAL</u>				
Motor Vehicle In- Lieu Tax	\$7,658	\$10,000	\$12,604	\$10,000
SB 90 Reimbursements	19,343	15,000	0	14,000
1/2SlTax/PubSafety/Prop172	105,800	103,000	101,651	105,000
VCTC Safe Incident Responder	0	0	45,000	0
Subtotal Intergovernmental	132,801	128,000	159,255	129,000
<u>FEES & CHARGES</u>				
Public Works Special Services	21,858	19,000	20,500	21,000
Fire (Movie) Fees	24,300	500	0	30,000
Other Fire Fees	50	30,000	26,598	500
Planning Fees	104,585	50,000	79,932	100,000
Police Special Services	63,229	40,000	31,255	40,000
Fire Special Services	1,815	400	1,157	400
Building Permits	290,448	255,750	381,233	325,000
Plan Check Fees	245,195	118,976	313,043	250,000
Engineering Fees	0	5,000	0	0
Live Scan Fees	4,897	6,000	6,280	7,500
City Clerk Fees	101	500	32	500
Fireworks Fees	10,000	10,000	9,355	10,000
Filming Fees	14,886	30,000	11,967	15,000
Code Compliance Fees	90	1,000	0	100
Other Building Fees	36,588	35,000	33,844	35,000
Police Reports	253	110	0	110
Event Fees	50	0	0	0
Mitigation Fees	7,410	6,600	13,111	2,500
Copies and Document Fees	196	85	55	85
New Debt Administrative Fees	0	0	10,481	10,481
ADA Compliance fees	0	0	9,342	0
Subtotal - Fees & Charges	825,951	608,921	948,185	848,176
<u>REIMBURSEMENTS</u>				
Transfers From Other Funds	877,807	1,004,577	1,004,078	1,158,390
School Resource Officer	123,193	127,910	202,716	250,000
Workers Comp/Disability	15,068	0	42,459	0
Damage Restitution	371	650	1,409	850
Utility Reimbursement	9,485	3,000	360	740
Subtotal - Reimbursements	1,025,924	1,136,137	1,251,022	1,409,980

GENERAL FUND REVENUE

	ACTUAL FY 2018-19	BUDGET FY 2019-20	ESTIMATE FY 2019-20	BUDGET FY 2020-21
<u>MISCELLANEOUS</u>				
Loan Proceeds	\$19,173	\$0	\$19,261	\$0
Weed And Lot Cleaning	10,017	2,500	0	2,500
County Library	2,232	0	2,626	1,544
Settlement Agreement	117,446	0	0	0
Other Misc Revenue	25,276	32,900	23,865	28,000
Donations	0	7,000	10,500	3,500
Subtotal - Miscellaneous	174,144	42,400	56,252	35,544
GENERAL FUND TOTAL	\$8,303,197	\$7,673,817	\$8,217,874	\$8,135,074

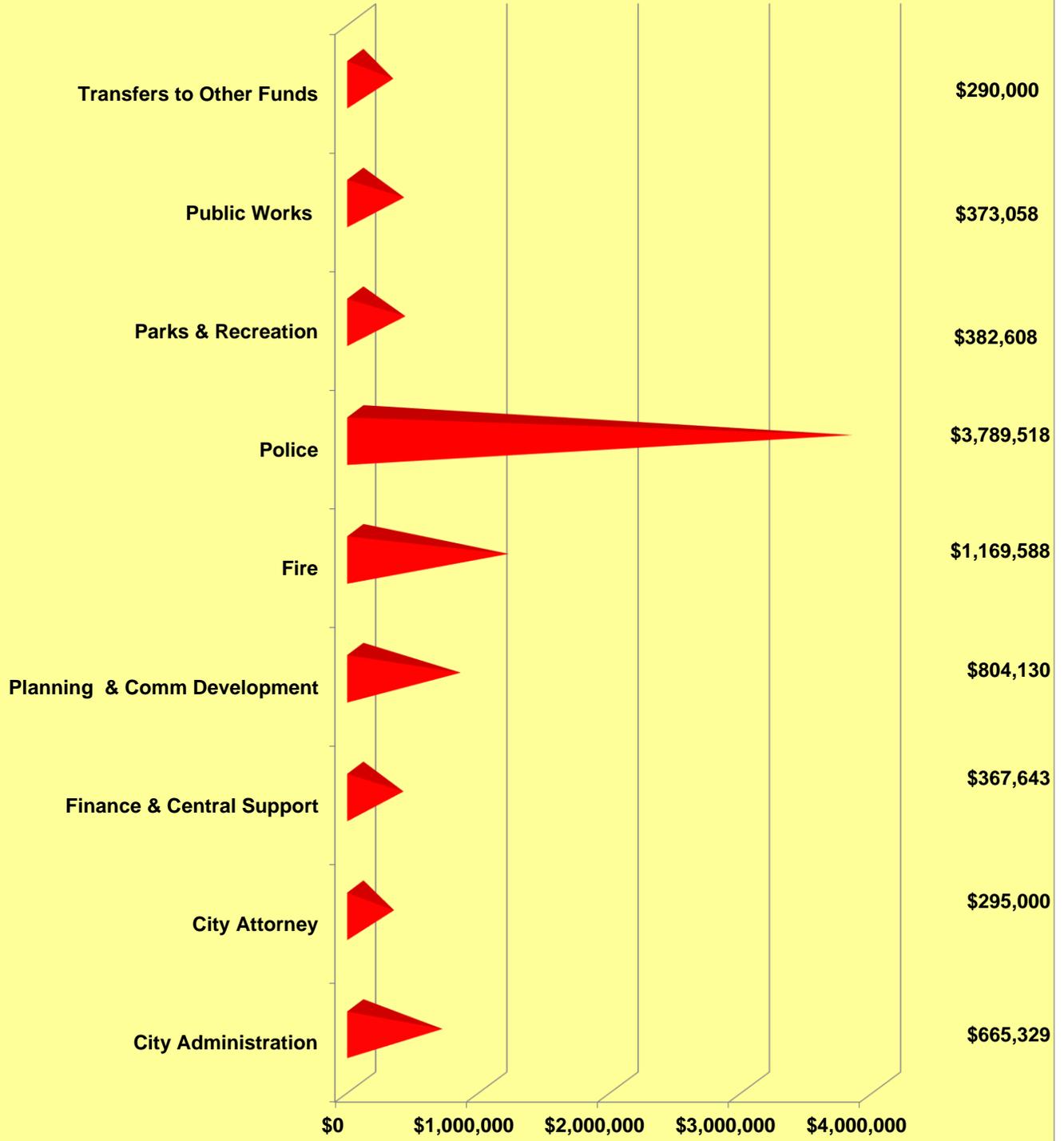
GENERAL FUND EXPENDITURES

General Fund expenditures fall into two categories: department budgets and transfers to other funds. Department budgets are further divided into personnel costs; supplies, materials and services costs; and capital outlays. The General Fund expenditures portion of the budget contains one summary schedule and a detailed schedule for each department.

The summary schedule entitled, General Fund Expenditures by Department and Categories, identifies the budget of each department by the categories of personnel costs, supplies, materials, and services costs; and capital outlays. Personnel costs are comprised of salaries and benefits. Supplies, materials, and services expenses include consumable items needed to provide an adequate level of service to the public and government activities that are contracted out to the private sector. Capital outlays represent items such as furnishing, equipment and information technology with per-unit costs of \$5,000 or more. Items with a per-unit price of less than \$5,000 are budgeted in the supplies, materials, and services section of department budgets. The summary schedule also contains a list of transfers from the General Fund to other funds.

General Fund department budgets contain an organization chart followed by a description of each division and a listing of FY 2019-20 major accomplishments. Also included is three-years of financial data for each division that includes information by appropriation account with subtotals for personnel costs; supplies, materials, and services; and capital outlays.

FY 2020-21 GENERAL FUND EXPENDITURE BUDGET
\$8,136,874



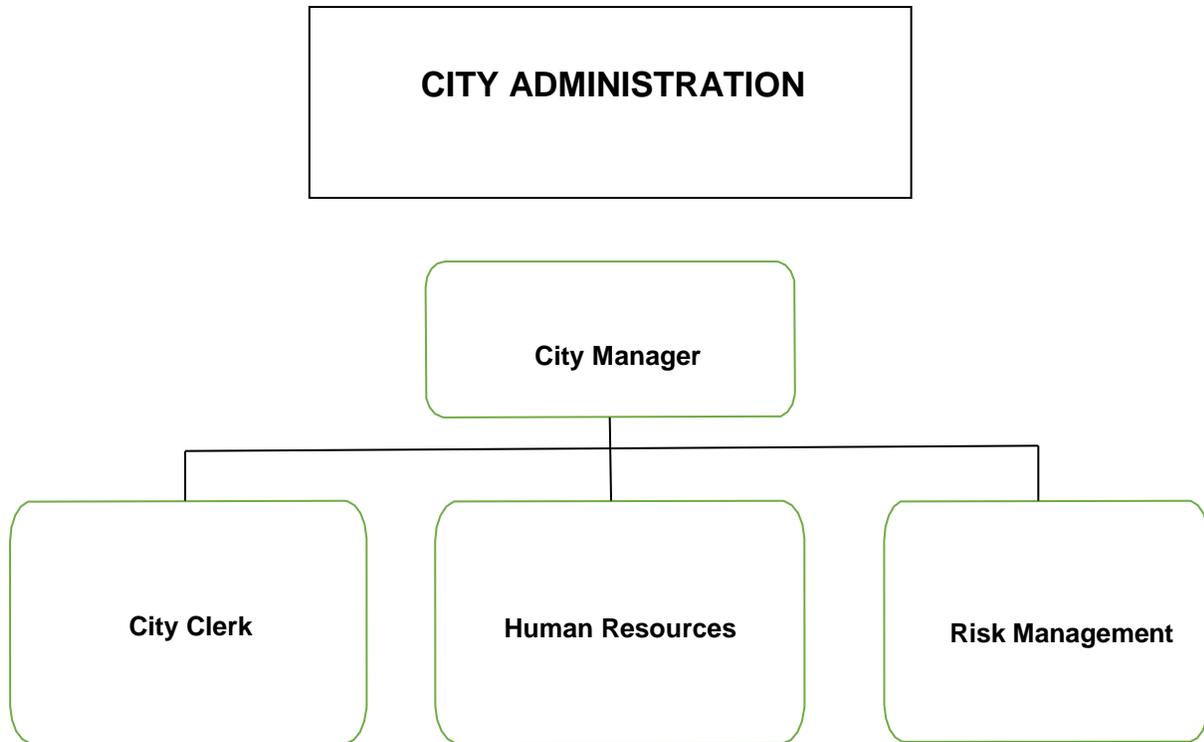
GENERAL FUND EXPENDITURES BY DEPARTMENT AND CATEGORY

DEPARTMENT/CATEGORY	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
CITY ADMINISTRATION			
Salaries & Benefits	\$269,839	\$246,234	\$323,281
Materials, Supplies, & Services	233,848	275,092	342,048
Capital Outlay	0	0	0
Subtotal	503,687	521,326	665,329
CITY ATTORNEY			
Salaries & Benefits	0	0	0
Materials, Supplies, & Services	393,712	220,853	295,000
Capital Outlay	0	0	0
Subtotal	393,712	220,853	295,000
FINANCE			
Salaries & Benefits	90,141	64,396	101,624
Materials, Supplies, & Services	149,709	145,083	229,054
Capital Outlay	24,877	36,069	36,965
Subtotal	264,727	245,548	367,643
PLANNING & COMMUNITY DEV DEPT			
Salaries & Benefits	484,962	503,542	631,280
Materials, Supplies, & Services	154,968	224,232	172,850
Capital Outlay	0	0	0
Subtotal	639,930	727,774	804,130
FIRE DEPARTMENT			
Salaries & Benefits	1,222,358	1,090,167	988,095
Materials, Supplies, & Services	138,207	95,038	170,653
Capital Outlay	10,840	1,051	10,840
Subtotal	1,371,405	1,186,256	1,169,588
POLICE DEPARTMENT			
Materials, Supplies, & Services	3,452,204	3,487,282	3,684,718
Capital Outlay	55,160	98,475	104,800
Subtotal	3,507,364	3,585,757	3,789,518

GENERAL FUND EXPENDITURES BY DEPARTMENT AND CATEGORY

DEPARTMENT/CATEGORY	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
PARKS & RECREATION			
Salaries & Benefits	\$52,948	\$42,776	\$55,895
Materials, Supplies, & Services	292,464	277,933	326,713
Capital Outlay	0	0	0
Subtotal	345,412	320,709	382,608
PUBLIC WORKS			
Salaries & Benefits	48,032	57,380	67,098
Materials, Supplies, & Services	288,046	328,594	305,960
Capital Outlay	0	0	0
Subtotal	336,078	385,974	373,058
Subtotal - DEPARTMENT BUDGETS	7,362,315	7,194,198	7,846,874
TRANSFERS OUT			
Bicycle Path Maintenance Fund	20,000	50,000	20,000
Recreation Fund	185,000	15,000	185,000
Stormwater NPDES Fund	25,000	185,000	25,000
Street Fund	60,000	30,000	60,000
Subtotal	290,000	280,000	290,000
GENERAL FUND TOTAL	\$7,652,315	\$7,474,198	\$8,136,874

GENERAL
FUND
DEPARTMENTS



The organization of City Administration includes the Office of the City Manager, the Office of the City Clerk, the Human Resources Division, and the Risk Management Division.

City Manager

The Office of the City Manager provides staff support to the City Council; manages intergovernmental activities with local, state, and federal agencies; and oversees the day-to-day operations of city departments to assure that the policies and goals of the City Council are being addressed. Economic development activities are also conducted in the City Manager’s Office.

City Council/City Administration

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$193,964	\$241,448	\$206,253	\$274,470

Economic Development

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$92,929	\$99,996	\$91,830	\$97,874

CITY ADMINISTRATION (CONT'D.)

City Clerk

The Office of the City Clerk is responsible for the production and distribution of City Council agendas, meeting minutes, maintenance of the City's Resolution and Ordinance files, oversight of records management activities, election coordination, 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. The office also coordinates the broadcasting of City Council meetings on the Internet and the City's public access television channel.

City Clerk

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$80,898	\$78,251	\$75,658	\$97,090

Cable TV Community Promotion

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$1,888	\$10,583	\$4,425	\$9,755

Risk Management

The Risk Management Division administers an employee safety program in compliance with Federal and State requirements; coordinates liability and property claims; and manages through a vendor the city's liability, casualty, and workers compensation insurance. The Division is also responsible for coordinating and implementing ongoing safety training for all staff in cooperation with city departments.

Risk Management

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$90,622	\$92,059	\$94,088	\$103,560

Human Resources

The Human Resources Division coordinates recruitment, testing, and employee selection. The division also maintains employee records, and develops and updates personnel policies. Additionally, support is provided to the City Council and City Manager regarding management/employee relations and labor negotiations.

Human Resources

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$43,386	\$47,714	\$49,072	\$102,580

CITY ADMINISTRATION (CONT'D.)

2019-20 Accomplishments

- Initiated action to sell the Town Theatre owned by the Successor Redevelopment Agency
- Developed an ordinance to regulate short-term vacation rentals
- Prepared and presented to the City Council for approval an emergency ordinance prohibiting the cultivation, manufacturing, testing, storing, and certain sales of industrial hemp in the City
- Worked with the City Council to declared local emergency regarding the pandemic
- Obtained City Council approval to advertise for sale Town Theatre in accordance with State law
- Presented for City Council approval an update to the Fillmore Municipal Code regarding graffiti enforcement and cost recovery
- Extended commercial leases for two small businesses on the north and south ends of the Town Theatre Prepared agendas and minutes for 19 City Council Meetings
- Initiated action to provide Spanish language translators at City Council meetings
- Compiled and published 19 City Council agendas, minutes, and documentation within legally prescribed timelines in printed and electronic formats
- Initiated activities for City inclusion in the 2020 election
- Implemented of a virtual and safe public participation process for City Council meetings during the COVID-19 pandemic
- Managed personnel recruitments that resulted in the hiring of 22 full-time, seasonal staff
- Completed a recruitment process for a Planning Commissioner
- Completed a city-wide risk management evaluation

2020-21 Goals

- Negotiate a new labor agreement with the International Union of Operating Engineers, Local 501
- Complete a Citywide risk management evaluation
- Establish a Safety Committee with representatives from each department
- Manage the 2020 City Council election
- Update the conflict of interest code
- Dispose of the Town Theatre building as required by State redevelopment law
- Conduct safety training in conjunction with the City's liability and workers compensation insurer to reduce injuries
- Continue efforts to attract businesses to the Business Park
- Continue efforts to support downtown businesses during the pandemic

CITY ADMINISTRATION

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Personnel			
Full Time Salaries	\$165,552	\$147,969	\$192,348
Part Time Salaries	10,980	13,320	14,000
Retirement	34,353	35,155	43,341
FICA - Social Security	12,792	12,796	14,380
Worker's Compensation	8,579	5,089	17,199
Unemployment Insurance	1,306	1,225	1,240
Cafeteria Plan	22,993	20,542	26,206
Medical Insurance	7,420	4,923	7,058
Dental Insurance	1,328	583	891
Vision Insurance	146	120	126
Life Insurance/ltd	1,114	993	1,156
Mileage Reimbursement	1,539	1,190	1,631
Education Pay	0	575	1,545
Deferred Compensation	1,737	1,754	2,160
Subtotal - Salary & Benefits	\$269,839	\$246,234	\$323,281
Materials, Supplies, & Services			
Claims Paid	0	0	500
Commission Expense	184	0	2,600
Contract Services	50,034	49,934	65,730
Copier Lease	4,767	7,679	6,200
Credit Card Expense	4,519	3,845	3,500
Department Budget Savings	0	0	15,752
Dues & Subscriptions	7,200	17,969	28,453
Equipment & Furnishings	4,393	310	0
Equipment Maintenance	421	496	500
Liability & Property Insurance/Bonds	74,383	78,694	80,752
Library Support	0	39,000	25,000
Memberships	15,615	12,200	12,200
Municipal Code Update	5,788	8,037	7,114
Municipal Election	6,701	0	12,000
Office Supplies	5,524	4,743	5,400
Printing & Advertising	\$1,924	\$2,490	\$1,461
Public Meeting Translator	0	3,098	5,500
Recruitment	579	1,642	1,700
SP Railroad Lease	11,304	11,512	12,000
Special Events	17,500	20,800	22,300
Supplies & Materials	5,425	(297)	4,807
Training	694	564	879
Travel, Conferences, & Meetings	16,893	12,376	27,700
Subtotal - Materials, Supplies, & Services	233,848	275,092	342,048
TOTAL - CITY ADMINISTRATION	\$503,687	\$521,326	\$665,329

CITY ATTORNEY

City Attorney

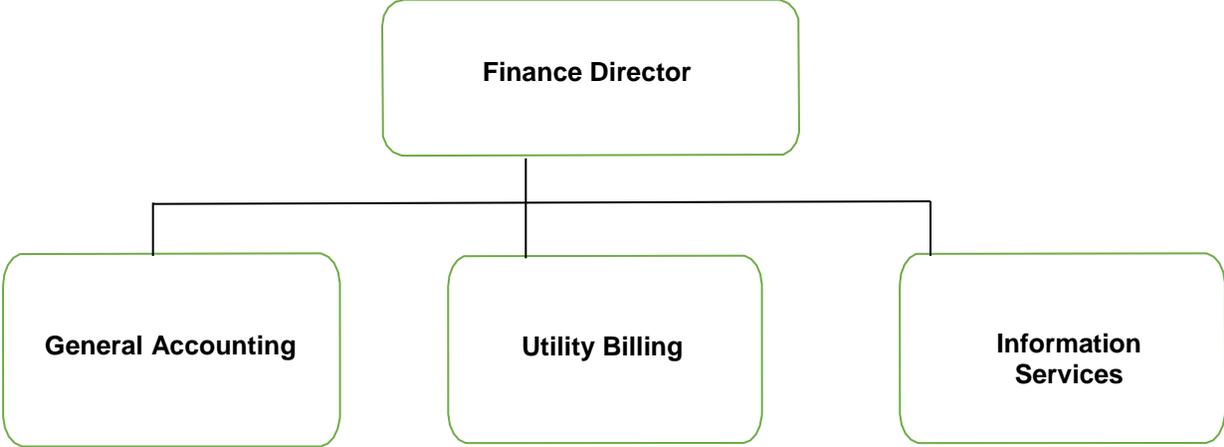
Fillmore contracts for City Attorney services. The City Attorney’s Office is responsible for advising the City Council on all legal issues affecting the City; drafts ordinances, resolutions, and other legal documents; defends the City from legal challenges and lawsuits; manages special litigation matters;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

City Attorney

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$393,712	\$290,000	\$220,853	\$295,000

CITY ATTORNEY			
ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Materials, Supplies, & Services			
Legal Services - General	\$355,983	\$154,289	\$155,000
Legal Services - Special Litigation	37,729	8,732	40,000
Legal Services - Planning	0	57,832	100,000
TOTAL - CITY ATTORNEY	\$393,712	\$220,853	\$295,000

**FINANCE AND CENTRAL SUPPORT
DEPARTMENT**



The Finance & Central Support Department is responsible for financial management and general accounting activities. The Department develops and monitors the annual budget and manages preparation of the Comprehensive Annual Financial Report. Maintenance of the city’s financial records, water and sewer utility billing for more than 5,000 customers, debt management, treasury services, and management services to the Successor Redevelopment Agency are also provided by the Department. Additionally, the annual process to levy and collect assessments for properties within the Landscape & Lighting Assessment District and the Storm Drain Assessment District, community facilities districts, and other departments that receive special tax assessments is also a responsibility of the Finance & Central Support Department.

The Information Technology function, under direction of the Finance Director, is a critical function of the department and is responsible for overseeing the City’s computer equipment, network, systems and telecommunications. Information Technology services are provided by an outside consultant.

Finance & Central Support

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$164,135	\$187,661	\$107,376	\$204,577

Information Technology

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$100,592	\$136,000	\$138,172	\$148,765

FINANCE & CENTRAL SUPPORT (CONT'D.)

FY 2019-20 Accomplishments

- Developed and submitted for City Council approval an updated schedule of city fees and charges
- Submitted the FY 2019-20 Mid-Year Financial Report for City Council review
- Prepared and obtained City Council approval of the FY 2020-21 Annual Budget
- Prepared and obtained City Council approval of the FY 2020-21 Appropriation Limit
- Prepared the Comprehensive Annual Financial Report upon completion of an outside audit
- Managed monthly utility billing activity for more than 5,000 utility accounts
- Managed the process to levy and collect special property assessments
- Obtained State approval of the annual Recognized Obligations Payment Schedule that funds the City's Successor Redevelopment Agency
- Received the Distinguished Budget Presentation from the Government Financial Officers Association on behalf of the City for the FY 2019-20 Annual Budget
- Received the Operating Budget Excellence Award from the California Society of Municipal Finance Officers Association on behalf of the City for the FY 2019-20 Annual Budget

FY 2020-21 Goals

- Accurately process accounts receivable, payroll, capital improvement, and grant transactions
- Ensure that the City's cash is invested in accordance with the City's Investment Policy that emphasizes safety, liquidity, and yield
- Complete an information technology replacement program to upgrade the City network to assure a 99.9% reliability factor.
- Manage new and existing debt issues in accordance with the City's Debt Policy and carry out these responsibilities accurately and timely.
- Pay vendors within seven days of receiving an approved invoice
- Prepare and submit for City Council approval a mid-year financial report for FY 2020-21

FINANCE & CENTRAL SUPPORT DEPARTMENT

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Personnel			
Full Time Salaries	\$47,153	\$39,392	\$49,294
Part Time Salaries	9,592	0	0
Overtime Pay	118	4	100
Retirement	10,866	11,407	13,207
FICA - Social Security	4,276	2,886	2,883
Worker's Compensation	3,857	887	4,850
Unemployment Insurance	362	246	227
Cafeteria Plan	9,628	6,669	7,764
Medical Insurance	2,601	1,824	2,294
Dental Insurance	633	291	281
Vision Insurance	64	41	43
Life Insurance/ltd	316	199	187
Mileage Reimbursement	174	54	52
Education Pay	502	496	442
Deferred Compensation	0	0	0
Vacation/Comp Time Buyback	0	0	20,000
Subtotal - Salary & Benefits	90,141	64,396	101,624
Materials, Supplies, & Services			
Contract Services	119,276	124,997	180,900
Copier Lease	5,483	4,136	5,300
Dues & Subscriptions	1,326	1,707	1,500
Equipment & Furnishings	360	118	1,000
Office Supplies	14,452	6,525	14,000
Printing/Advertising	1,608	2,725	2,000
Supplies & Materials	1,861	1,981	2,053
Training	0	176	2,000
Travel, Conferences, & Meetings	5,343	2,718	6,000
Subtotal - Materials, Supplies, & Services	149,709	145,083	214,753
Capital Outlay			
Information Technology Equipment	3,467	70	10,000
Personal Computer Replacement Plan	7,492	20,915	11,965
Telephone & Email System	13,917	15,085	15,000
Subtotal - Capital Outlay	24,877	36,069	36,965
TOTAL - FINANCE DEPARTMENT	\$264,727	\$245,548	\$353,342

**PLANNING & COMMUNITY
DEVELOPMENT DEPARTMENT**



The Planning & Community Development Department is tasked with coordinating the City’s land development functions. The Department is organized into three divisions: Planning, Building and Safety, and Code Enforcement and strives to create high-quality residential, commercial and industrial developments in accord with the community’s desires. This endeavor includes managed growth, safe living and working environments, varied housing choices, high quality building and site design, enhanced landscaping, creation of low- and moderate housing opportunities, and economic vitality. Beginning with the City’s General Plan, which serves as a master plan for future development, through the application review process and concluding with construction and occupancy, the Department provides assistance to developers and the general public in order to create a community of which all can be proud.

The Planning Division processes all entitlements in the City such as annexations, conditional use permits, tentative tract maps, development permits, etc. The Division is also responsible for assuring compliance with the 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 conducts and prepares special studies such as the Downtown Specific Plan, Heritage Valley Parks Specific Plan, North Fillmore Specific Plan, Business Park Master Plan, General Plan update, and zoning ordinances.

Planning & Community Development

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$357,109	\$568,931	\$460,019	\$587,485

The Building and Safety Division is responsible for ensuring compliance with building codes and other provisions of the Fillmore Municipal Code through the issuance of building permits and subsequent inspection of construction activities.

Building & Safety

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$247,697	\$165,045	\$233,162	\$171,729

The Code Enforcement Division enforces compliance with quality of life regulations and life and safety regulations in accordance with provisions contained in the Fillmore Municipal Code.

Code Enforcement

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$35,124	\$36,734	\$34,593	\$44,916

2019-20 Accomplishments

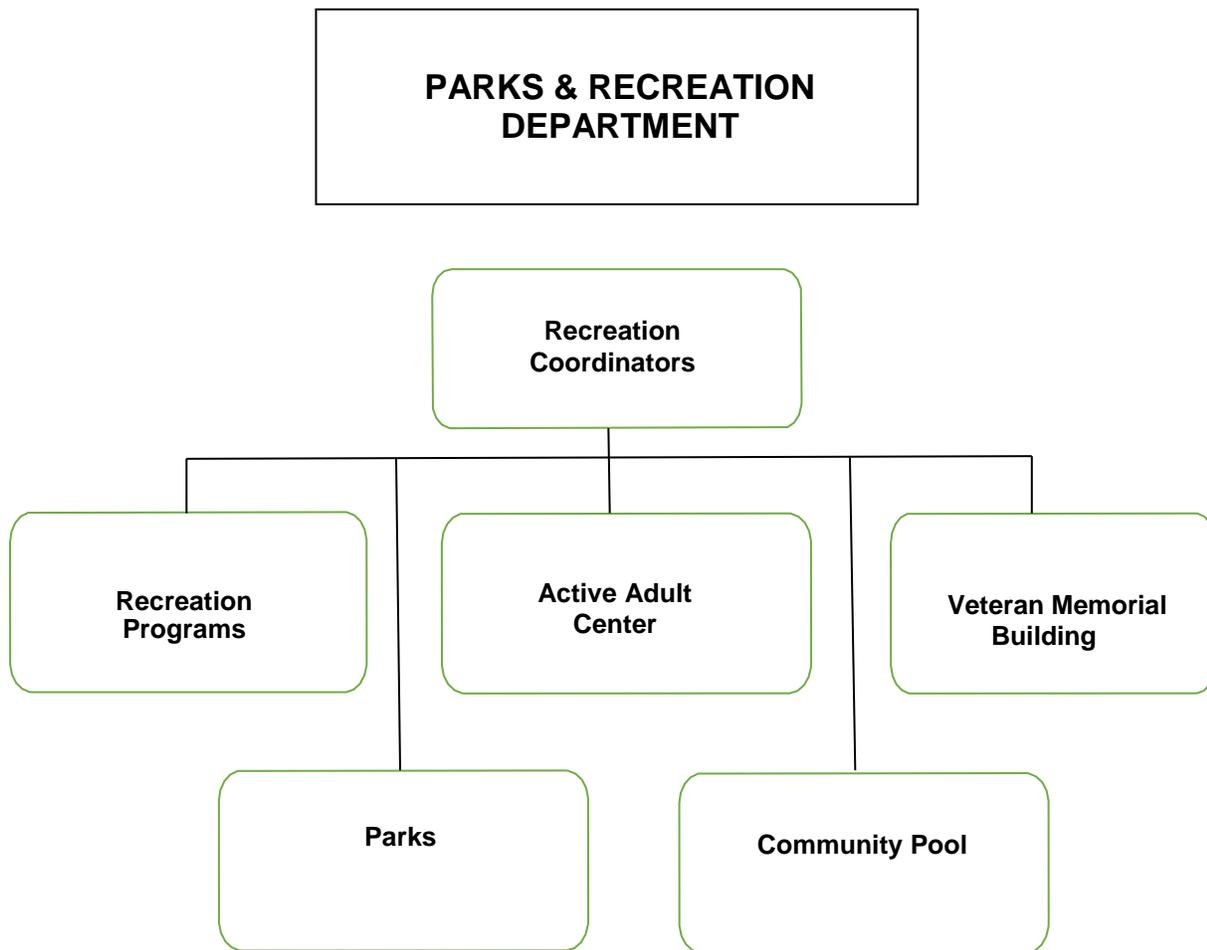
- Prepared an amendment to the Downtown Specific Plan to allow for adaptive reuse of properties
- Obtained final approval for a helicopter repair facility in the Fillmore Business Park
- Prepared and presented for approval an ordinance regarding accessory dwelling units
- Obtained approval for a non-profit housing developer to issue \$53 million in bonds for 77 unit low and moderate income housing project
- Obtained approval of final tract map sections for 157 new dwelling units, a new neighborhood park, and a new fire station site south of Highway 126
- Prepared and submitted for approval an ordinance amending the Fillmore Development Code to formalize a long standing, informal City policy requiring 15% low and moderate income units in new residential projects
- Prepared and submitted for approval an ordinance establishing requirements for undergrounding of utilities for new construction

2020-21 Goals

- Continue providing inspection services for businesses closed due to the Covid-10 Pandemic that desire to reopen when appropriate
- Complete planning activities and grant entitlements to two former redevelopment agency properties in advance of their sale.
- Complete plan checks and permit issuance within established time parameters
- Complete and follow-up on code enforcement complaints within 24 hours
- Provide timely and comprehensive inspection services in response to customer requests

PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Personnel			
Full Time Salaries	\$283,020	\$296,445	\$334,926
Part Time Salaries	6,645	6,132	3,700
Overtime Pay	155	398	625
Retirement	92,061	111,007	159,500
FICA - Social Security	22,993	25,141	27,785
Worker's Compensation	17,215	7,307	38,250
Unemployment Insurance	2,062	2,204	2,390
Cafeteria Plan	43,824	40,864	46,244
Medical Insurance	7,851	4,876	6,827
Dental Insurance	3,031	1,947	3,211
Vision Insurance	317	264	314
Life Insurance/ltd	1,831	1,320	1,425
Mileage Reimbursement	3,600	3,030	3,080
Education Pay	357	2,607	3,003
Subtotal - Salary & Benefits	484,962	503,542	631,280
Materials, Supplies, & Services			
Building Code Update	0	6,568	400
Commission Expense	5,067	3,299	3,000
Contract Services	134,956	200,934	156,255
Communications	302	522	0
Copier Lease	4,736	3,659	2,600
Dues & Subscriptions	410	430	600
Equipment Maintenance	20	165	200
Equipment & Furnishings	250	95	345
Office Supplies	552	639	550
Printing/Advertising	4,236	2,528	2,700
Supplies & Materials	1,257	2,517	700
Training	331	232	1,500
Travel, Conferences, & Meetings	2,851	2,644	4,000
Subtotal - Materials, Supplies, & Services	154,968	224,232	172,850
TOTAL - PLANNING & COMM DEV DEP'T.	\$639,930	\$727,774	\$804,130



The mission of the Parks and Recreation Department is to provide the best possible facilities and services to meet the ever-changing needs of the residents of Fillmore, in the most cost-effective manner possible. In conjunction with the Park and Recreation Commission, the Department is responsible for the overall administration and coordination of city recreational programs, leisure time activities, and community special events. The Department also consults with the Public Works Department regarding park system planning, design, development and maintenance.

The City of Fillmore has four community parks that total 45 acres in size. These include, Delores Day Park, Sheills Park, Rio Vista 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 community and non-profit fundraising events. They are also available for special event rental to the public. The other divisions of the Department are funded from Non-General Fund monies.

PARKS & RECREATION DEPARTMENT (CONT'D.)

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

The Community Swimming Pool, also an enterprise fund, 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, swim lessons, and junior lifeguarding classes. 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 Veterans Memorial District is a non-profit Special District serving the Fillmore and Piru areas. For accounting purposes, the District is classified as a special revenue fund and 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 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's 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 events, special events, weddings and other community functions.

2019-20 Accomplishments

- Developed and employed a new policy for sports field rentals at City facilities
- Coordinated the rehabilitation of three sports field areas at Shiells
- Coordinate with the Planning Department regarding acceptance of Rio Vista Park completed by a residential developer
- Consulted with the Public Works Department regarding baseball field improvements at Two Rivers Park

PARKS & RECREATION DEPARTMENT (CONT'D.)

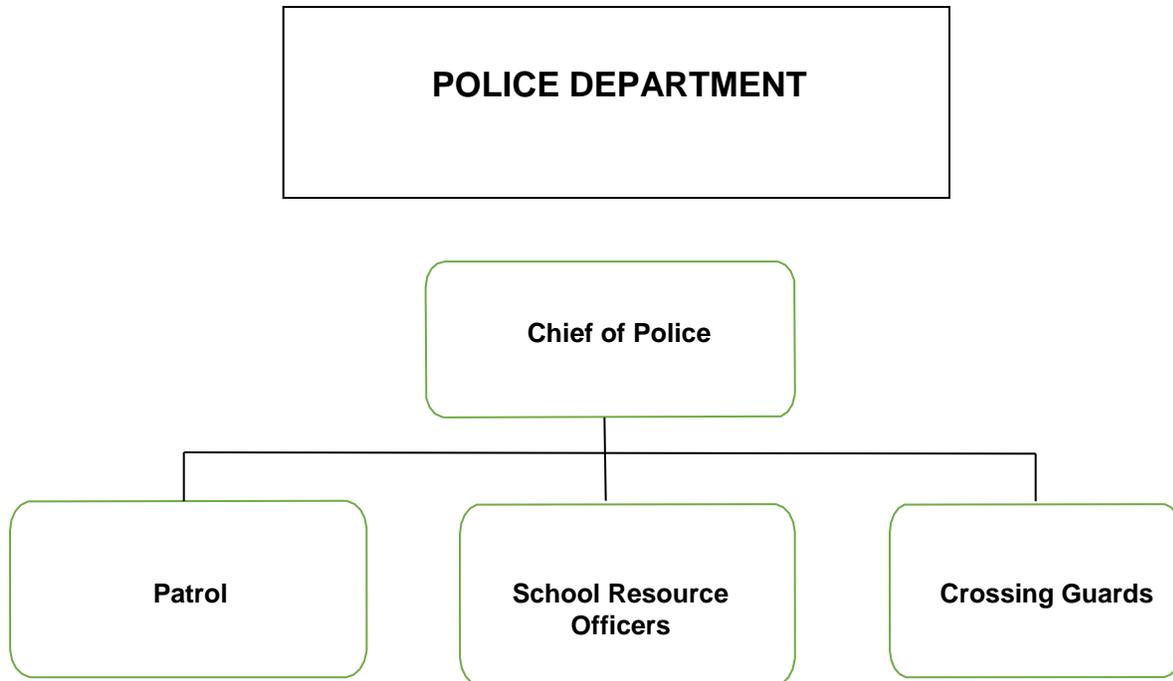
- Converted a congregate meals program for seniors at the Active Adult Center into a home-delivered program due to the Corona Virus
- Opened the Community Swimming Pool Summer Program and staffed the pool with seasonal employees
- Managed Veteran Memorial Building operation, maintenance, and rentals on behalf of the Memorial Building Board of Directors
- Initiated and managed children, youth, and adult sports programs at City parks
- Coordinated with the Fillmore Unified School District regarding joint use of sports facilities
- Investigated alternative recreation programs that can be accomplished while maintaining social distancing such a drive-in movies at a City parking lot.

20-21 Goals

- Replace the Community Swimming Pool cover to maintain the water temperature while reducing energy usage
- Develop innovative new recreation programs that maintain social distancing, such as Drive-In Movie Night
- Continue an expanded home-delivered meals program during the Covid-19 pandemic
- Assist the City Manager's Office and the City Engineer in developing a master plan for a major upgrade and refurbishment of Two Rivers Park

PARKS & RECREATION

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Personnel			
Full Time Salaries	\$27,796	\$22,285	\$26,185
Part Time Salaries	400	0	500
Overtime Pay	555	304	500
Retirement	6,908	7,748	8,603
FICA - Social Security	2,744	2,159	2,781
Worker's Compensation	2,328	934	4,950
Unemployment Insurance	191	145	187
Cafeteria Plan	9,455	7,398	8,717
Medical Insurance	758	592	1,889
Dental Insurance	697	361	513
Vision Insurance	67	19	107
Life Insurance/ltd	261	186	263
Stand By Pay	472	343	500
Education Pay	316	302	200
Subtotal - Salary & Benefits	\$52,948	\$42,776	\$55,895
Materials, Supplies, & Services			
Contract Services - Building Maintenance	4,457	3,903	7,194
Contract Services - Grounds Maintenance	172,907	156,201	193,330
Contract Services - Tree Maintenance	8,500	8,000	8,000
Electricity	13,781	12,016	15,300
Equipment Maintenance	457	1,459	2,540
Liability & Property Insurance/Bonds	8,023	8,497	10,020
Small Tools	1,000	0	800
Supplies & Materials	6,182	4,212	6,500
Travel, Conferences, & Meetings	0	180	1,400
Uniforms & Boots	155	112	157
Water	77,002	83,353	72,900
Department Budget Savings	0	0	8,572
Subtotal - Materials, Supplies, & Services	292,464	277,933	326,713
TOTAL - PARKS & RECREATION	\$345,412	\$320,709	\$382,608



Fillmore contracts for law enforcement services with the Ventura County Sheriff's Department. The City provides the North Fillmore Police Facility, which is also 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 Police Department also provides school crossing guard services and two School Resource Officers. The City's contract with the Ventura County Sheriff's Department funds the following: (9 officers 7 days per week, 50% of the Police Chief's salary, 50% of a Detective salary, one part-time Parking Control Cadet, and 60% of the Communications Dispatcher/Office Manager salary. The City provides two Black & White Police patrol vehicles.

2019-20 Accomplishments

- Maintained a 5.6 minute response time for emergency calls and a 17.5 minute response time for non-emergency calls
- Maintained a Part I (violent) crime rate of 2.47 per thousand residents in comparison to a statewide rate of 4.47 incidents per thousand
- Maintained a property crime rate of 8.79 incidents per thousand residents as compared to a statewide rate of 23.8 incidents per thousand residents

POLICE DEPARTMENT (CONT'D.)

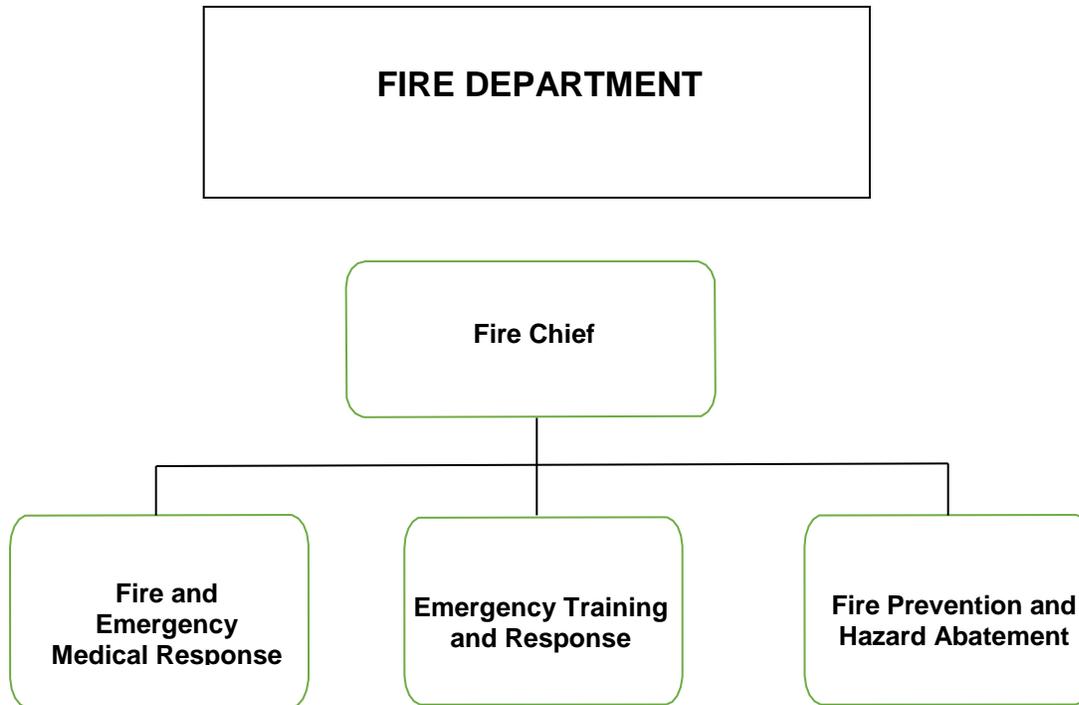
- Continued to implement an intelligence-led policing model to focus on the minority of offenders who are responsible for a majority of the City's crime
- Reintroduced the 12-week Public Safety Academy to the citizens of Fillmore
- Continued to improve upon community relationships and outreach to foster 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

2020-21 Goals

- Increase membership in the Fillmore Law Enforcement Explorer Program
- Continue to seek grant funds to address law enforcement issues in the City
- Establish new and continue to maintain existing relationships with residents and business owners
- Continue efforts to identify the small number of offenders responsible for the large share of crime in the City
- Maintain an average 5.5 minute response time for emergency calls for service
- Maintain an average 17.5 minute response time for non-emergency calls for service

POLICE DEPARTMENT

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Personnel			
Part Time Salaries	\$19,978	\$14,230	\$20,000
FICA - Social Security	1,528	1,089	1,500
Worker's Compensation	1,298	427	2,656
Unemployment Insurance	150	107	145
Subtotal - Salary & Benefits	22,954	15,852	24,301
Materials, Supplies, & Services			
County Sheriff - Basic	3,090,368	3,171,121	3,219,149
County Sheriff - School Resource Officer	175,716	209,684	331,986
County Sheriff - Overtime	61,337	54,886	40,000
Crisis Intervention	0	3,464	600
Communications	4,378	3,629	2,500
Contract Services	1,677	2,204	4,200
Copier Lease	3,790	2,504	3,500
Equipment Maintenance	4,392	2,740	3,200
Fuel	37,208	0	30,000
Hi Tech Taskforce	7,107	5,504	4,250
North Fillmore Storefront	4,260	3,753	1,000
Permits & Fees	1,333	626	1,000
Printing/Advertising	108	1,653	500
Special Events	54,625	24,781	40,000
Supplies & Materials	4,405	734	1,333
Training	1,500	0	1,500
Subtotal - Materials, Supplies, & Services	3,452,204	3,487,282	3,684,718
Capital Outlay			
Vehicles	55,160	98,475	104,800
Subtotal - Capital Outlay	55,160	98,475	104,800
TOTAL - POLICE DEPARTMENT	\$3,530,318	\$3,601,610	\$3,813,819



The Fillmore Fire Department is responsible for the protection of life, property, and the environment for all of the citizens of Fillmore and all of its visitors. The Fire Department provides an all-risk emergency response service such as medical emergency response, hazardous materials mitigation, rescue, structural and wildland fire response, public education, training, fire prevention and investigation. The Department conducts a year-long weed abatement inspection program with emphasis during the months of 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. The Fire Department enforces regulations regarding the use of fireworks.

Fired Department

FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$1,348,451	\$1,374,505	\$1,186,256	\$1,169,588

2019-20 Accomplishments

- Maintained a less than five-minute response time for fire and paramedic service calls for 90% of the incidents
- Continued the ability to mitigate structural fires within 30 minutes of arrival
- Continued to build positive relationships with neighboring fire departments
- 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

FIRE DEPARTMENT (CONT'D.)

- Continued the community "Hands Only CPR" campaign for teaching citizens how to save lives
- Performed inspections of vacant properties and notified or cited landowners with violations

2020-21 Goals

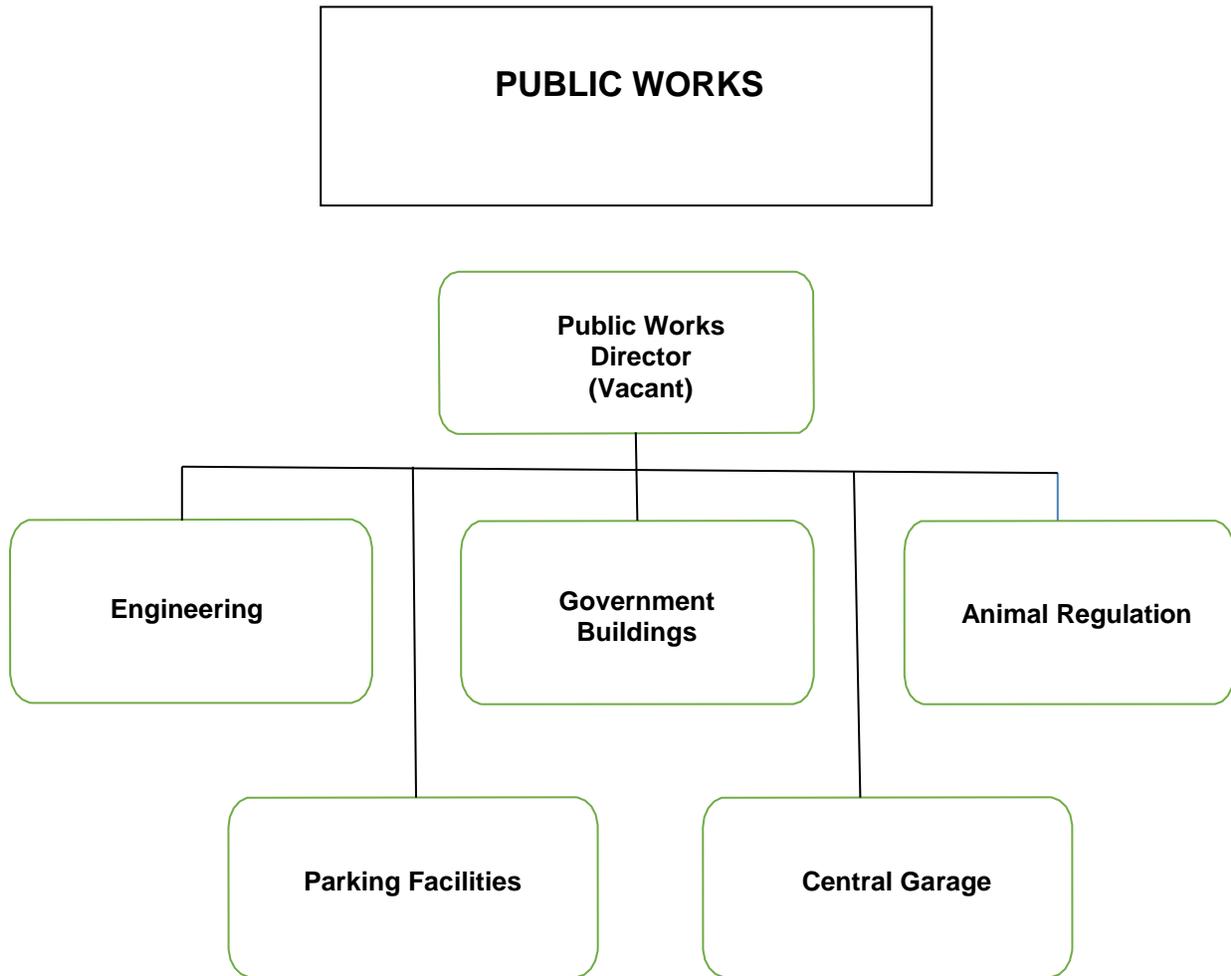
- Complete ventilation system improvements at the Fire Station utilizing grant funds
- Maintain a five minutes or less response time for 90% requests for service
- Mitigate structure fires within 30 minutes of arrival
- Monitor fireworks usage and enforce fireworks regulations
- Provide training to City staff in emergency response

FIRE DEPARTMENT

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Personnel			
Full Time Salaries	\$470,141	\$476,814	\$357,094
Part Time Salaries	42,184	7,551	8,500
Overtime Pay	79,988	76,879	40,040
Retirement	151,349	185,807	178,521
FICA - Social Security	66,858	59,441	59,928
Worker's Compensation	41,222	20,323	56,000
Unemployment Insurance	6,298	5,438	3,602
Cafeteria Plan	80,649	74,056	57,785
Medical Insurance	6,857	4,426	6,094
Dental Insurance	5,285	3,695	4,871
Vision Insurance	575	511	605
Life Insurance/ltd	2,349	2,627	2,854
Firefighter Bonus	49,345	11,262	5,200
Filming Pay	20,850	16,590	22,000
Vacation Relief	19,398	9,490	15,000
Strike Team Pay	47,658	33,295	50,000
Firefighter Stipend	46,627	60,940	60,000
Paramedic Stipend	61,773	41,022	60,000
Subtotal - Salary & Benefits	\$1,199,404	\$1,090,167	\$988,095
Materials, Supplies, & Services			
Communications	12,222	9,827	21,500
Contract Services	10,828	10,371	8,479
Dept Budget Adjustment	0	0	43,965
Dues & Subscriptions	9,133	9,330	5,000
Electricity	10,786	9,855	10,590
Equipment & Furnishings	233	2,168	2,168
Equipment Maintenance	3,714	3,244	3,000
Fuel	19,871	0	15,000
Insurance	0	0	1,000
Office Supplies	1,000	2,185	2,500
Printing & Advertising	0	120	0
Supplies & Materials	1,532	2,480	2,500
Small Tools	3,650	0	3,000
Training	5,617	2,717	6,000
Vehicle Maintenance	28,332	27,133	17,000
Water	5,692	3,205	6,500
Weed Abatement	70	0	500
Mutual Aid Expense	0	276	500
Firefighters Expense	13,951	6,110	10,000

FIRE DEPARTMENT

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Materials, Supplies, & Services (Cont'd.)			
EMS Expense	\$5,871	\$4,228	\$4,000
Safety & Protective Equipment	3,417	1,343	4,000
Fire Turnouts	2,288	446	3,451
Subtotal - Materials, Supplies, & Services	138,207	95,038	170,653
Capital Outlay			
Radio Pagers	10,840	1,051	10,840
Subtotal - Capital Outlay	10,840	1,051	10,840
TOTAL - FIRE DEPARTMENT	\$1,348,451	\$1,186,256	\$1,169,588



The General Fund financed portion of the Public Works Department is comprised of five divisions: Engineering, Government Buildings Maintenance, Parking Lots Maintenance, Central Garage, and Animal Regulation.

Engineering

The Engineering Division oversees the technical aspects of City operations, including 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 sewer collection systems are constructed to properly service proposed developments.

Public Works Engineering			
FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$60,716	\$62,482	\$74,782	\$76,765

PUBLIC WORKS (CONT'D.)

Government Buildings

The Government Buildings Division is responsible for maintenance and repair of the Fillmore City Hall and other City-owned structures, excluding the sewage treatment plant that is operated and maintained by a contractor.

Government Buildings			
FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$116,774	\$126,448	\$113,574	\$143,728

Parking Facilities

The Parking Facilities Division is tasked with the maintenance of City Parking lots including striping, signage, asphalt repair, and landscape maintenance.

Parking Facilities			
FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$1,500	\$2,500	\$0	\$2,500

Central Garage

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

Central Garage			
FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$38,235	\$62,035	\$61,948	\$52,565

Animal Control

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

Animal Regulation			
FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Actual	Budget	Estimate	Budget
\$118,853	\$82,000	\$49,532	\$97,500

PUBLIC WORKS (CONT'D.)

The Public Works Department is also responsible for several municipal functions not financed from the General Fund. Detailed Information regarding the following activities can be found in the budgets for the following individual funds:

- Water Fund - Water pumping, treatment, storage, and distribution system;
- Sewer Fund - Effluent collection, treatment, and disposal
- Sewer Fund - Sale of reclaimed water for landscape purposes
- Gasoline Tax Fund - Street, curb, and sidewalk maintenance and repairs
- Bicycle Path Fund – Maintenance of bicycle paths and sidewalks
- Storm Water NPDES Fund – Treatment of storm water runoff in compliance with regulations promulgated by the Environmental Protection Agency
- Landscape & Lighting Assessment District Funds – Landscape maintenance within residential areas funded from property owner assessments
- Storm Drain Assessment District Funds – Maintenance of storm drains that serve residential areas funded by an assessment district
- Solid Waste Fund – Efforts to reduce solid waste in landfills due to recycling and other programs

2019-20 Accomplishments

- Initiated routine maintenance of Rio Vista Park completed by a residential developer as a condition to approval of a tract map
- Completed baseball field improvements at Two Rivers Park
- Managed contracts for neighborhood park improvements at various locations
- Conducted weed abatement to ensure safety during the fire season
- Monitored, cleaned and repaired as needed the Fillmore Aquatic Center
- Continued to coordinate the low cost mobile veterinary clinic
- Prepared the newly purchased backhoe for use by City staff
- Continued to coordinate the processing and approval of tract maps in the Bridges development
- Continued the inspection and approval process of public improvements constructed by developers
- Provided engineering review and developed conditions of approval for land development applications
- Continued redesign and refurbishment of The Bridges entry feature fountains
- Continued ongoing annual tree trimming to eliminate hazardous conditions
- Removed reported incidents of graffiti in a timely fashion
- Continued the annual program to identify and repair potholes on City streets
- Continued the annual program to repair or replace damaged fences to ensure bicycle path safety
- Monitored compliance of the City's solid waste collection contractor

PUBLIC WORKS (CONT'D.)

- Continued the annual program to replaced older water meters with new automated meters
- Conducting daily sampling and monitoring of potable water wells located in the City to assure safe drinking water
- Repaired or replaced water line leaks in a timely manner
- Continued to monitor groundwater runoff and report results to the Water Quality Control Board

2020-21 Goals

- Continue to provide enhanced cleaning and sanitizing activities at all City buildings to combat the potential effects of the Covid-19 Virus
- Continue to educate the public on the benefits of neutering and/or spaying their pets
- Continue tree trimming and replacement of dead and diseased trees
- Proceed with design, bidding, and construction of the Mountain View Street Sidewalk Project
- Continue to maintain public transit on-time performance standards and headways that do not exceed 60 minutes on average
- Continue to improve the condition of public streets, gutters, and sidewalks in accordance with the Pavement Management Plan
- Rehabilitate Water Well #5 to improve pumping efficiency
- Repair or replace, as needed, the Active Adult Center roof

PUBLIC WORKS EXPENDITURES

ACCOUNT	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Personnel			
Full Time Salaries	\$31,811	\$40,061	\$44,870
Overtime Pay	134	2	0
Retirement	2,248	2,994	3,693
FICA - Social Security	2,797	3,376	3,645
Worker's Compensation	1,925	1,183	3,485
Unemployment Insurance	200	277	297
Cafeteria Plan	7,126	7,999	9,167
Medical Insurance	903	798	1,140
Dental Insurance	584	393	429
Vision Insurance	49	53	58
Life Insurance/ltd	251	244	314
Education Pay	4	0	0
Subtotal - Salary & Benefits	48,032	57,380	67,098
Materials, Supplies, & Services			
Animal Control	118,853	82,000	97,500
Contract Services	36,871	42,973	37,222
Communications	46,394	38,823	56,100
Copier Lease	255	0	640
Dues & Subscriptions	0	0	200
Electricity	34,868	36,230	40,760
Equipment & Furnishings	0	4,288	1,628
Equipment Maintenance	17,418	12,067	19,985
Fuel	13,033	92,999	27,040
Office Supplies	250	100	1,250
Permits & Fees	4,136	2,830	4,850
Property Tax	0	692	1,700
Safety Equipment	784	203	740
Small Tools	2,000	1,799	800
Supplies & Materials	6,404	6,931	8,900
Water	6,780	6,659	6,645
Subtotal - Materials, Supplies, & Services	288,046	328,594	305,960
TOTAL - PUBLIC WORKS	\$336,078	\$385,974	\$373,058

***OTHER
FUNDS***

SPECIAL REVENUE FUNDS

A special revenue fund is an account established by a governmental entity to collect money that must be used for a specific project or purpose. Examples of special revenue funds are grants, funds required to be used only for transportation services, and monie provided for a specific purpose based on legal requirements.

PUBLIC EDUCATION AND GOVERNMENT ACCESS (PEG) FUND

This fund accounts for a fee received from City's cable television franchisee. The monies received are used to purchase and maintain equipment to ensure that remote public access is available to the public for governmental activities such as televised City Council and Planning Commission meetings.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Cable TV Franchise Fee	\$27,812	\$28,622	\$24,000
Interest Earnings	1,880	2,956	0
Subtotal - Revenue	29,693	31,578	24,000
Expense			
Contract Services	2,405	485	15,000
Furniture & Equipment	1,233	9,616	0
Cable Television Equipment	1,042	0	0
Council Chambers Improvements	11,507	0	0
Cost Allocation Plan Transfer	0	268	1,535
Subtotal - Expenditures	16,187	10,369	16,535
Revenue Less Expenditures	<u>\$13,506</u>	<u>\$21,209</u>	<u>\$7,465</u>

GASOLINE TAX FUND

The Gasoline Tax Fund accounts for state tax revenues derived from gasoline purchases. Revenue is restricted for the construction and maintenance of City streets and other street related projects.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Gasoline Tax	\$313,705	\$353,007	\$342,978
Traffic Congestion Relief	17,990	17,903	18,000
Transfer In - General Fund	60,000	50,000	50,000
Interest Earnings	2,514	2,472	2,500
Subtotal - Revenue	394,209	423,382	413,478
Personnel			
Salaries	59,950	61,841	64,425
Benefits	76,797	74,054	86,080
Subtotal - Personnel	136,747	135,895	150,505
Expenses			
Contract Services	124,693	117,813	98,960
Cost Allocation Plan Transfer	77,732	77,732	77,732
Dues & Subscriptions	1,500	\$0	300
Fuel	7,215	0	4,000
Liability & Property Insurance/Bonds	472	502	502
Office Supplies	0	0	450
Safety Equipment	177	300	300
Small Tools	1,500	1,499	1,500
Street Light Maintenance	34,998	33,541	70,000
Supplies & Materials	1,369	1,242	3,100
Training	707	1,520	1,000
Travel, Conferences, & Meetings	0	0	800
Uniforms & Boots	992	0	508
Vehicle/Equipment Maintenance	6,107	4,636	3,821
Subtotal - Expense	257,462	238,785	262,973
Total Expenditures	394,209	374,680	413,478
Revenue Less Expenditures	\$0	\$48,702	\$0

LOCAL TRANSPORTATION FUND

Fund revenue is derived from a half-cent tax on gasoline sales. Section 8a of the California Transportation Development Act restricts use of the funds to the maintenance of local roads and streets within the City's boundaries.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$18,445	\$29,935	\$0
Transportation Dev Act Article 8a	215,289	231,827	300,773
Subtotal - Revenue	233,734	261,762	300,773
Expense			
Transfer to Street Projects Fund	52,570	475,000	404,672
Subtotal - Expense	\$52,570	\$475,000	\$404,672
Revenue Less Expenditures	<u>\$181,164</u>	<u>(\$213,238)</u>	<u>(\$103,899)</u>

RMRA TAX FUND

Funded from the State Road Maintenance and Rehabilitation Account of 2017 (RMRA), the monies generated are used for local streets, roads, and other transportation projects. Eligible projects include roads, sidewalks, curbs, safety projects, traffic control devices and other street and sidewalk components.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$2,803	\$12,921	\$0
State RMRA Funding	<u>292,549</u>	<u>253,559</u>	<u>330,773</u>
Subtotal - Revenue	<u>295,352</u>	<u>266,480</u>	<u>330,773</u>
Expense			
Transfer to Street Projects Fund	<u>19,453</u>	<u>282,038</u>	<u>330,000</u>
Subtotal - Expense	<u>19,453</u>	<u>282,038</u>	<u>330,000</u>
Revenue Less Expenditures	<u><u>\$275,899</u></u>	<u><u>(\$15,558)</u></u>	<u><u>\$773</u></u>

LANDSCAPE & LIGHTING ASSESSMENT DISTRICT ADMINISTRATION

The City Council in 1987 established 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. Property owners in each zone pay an annual assessment to fund the management and operation of the district

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In-Assessment Districts	\$36,471	\$66,126	\$48,446
Subtotal - Revenue	36,471	66,126	48,446
Personnel			
Salaries	10,549	11,053	9,462
Benefits	11,328	6,002	16,712
Subtotal - Personnel	21,877	17,055	26,174
Expenses			
Engineering Services	12,523	35,727	46,091
Legal Services	1,964	3,985	0
Printing & Advertising	107	126	0
Subtotal - Expenses	14,594	39,838	46,091
Total Expenditures	36,471	56,893	72,265
Revenue Less Expenditures	<u>(\$0)</u>	<u>\$9,233</u>	<u>(\$23,819)</u>

STORM DRAIN ASSESSMENT DISTRICT ADMINISTRATION

The City Council in 1987 established an assessment district to fund storm drain maintenance associated with new development so as to eliminate any impact on the General Fund. Property owners in each zone pay an annual assessment to fund the management and operation of the district

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In-Assessment Districts	\$23,105	\$20,286	\$19,085
Subtotal - Revenue	23,105	20,286	19,085
Personnel			
Salaries	10,113	9,485	9,279
Benefits	10,686	5,248	12,487
Subtotal - Personnel	20,799	14,733	21,766
Expenses			
Legal Services	2,090	1,307	0
Printing & Advertising	216	288	0
Budget Adjustment	0	0	789
Subtotal - Expenses	2,306	1,595	789
Transfers			
Transfer From Levee Reserves	0	(130,249)	0
Subtotal - Transfers	0	(130,249)	0
Total Expenditures	23,105	(113,921)	22,555
Revenue Less Expenditures	<u>\$0</u>	<u>\$134,207</u>	<u>(\$3,470)</u>

COMMUNITY DEVELOPMENTG BLOCK GRANT (CDBG) FUND

The Community Development Block Grant Fund accounts for Federal grants for activities and capital projects that provide services in economically depressed areas. In recent years, Fillmore has utilized its annual allocation for lease-purchase payments for a fire engine.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
CDBG Grant	<u>\$57,291</u>	<u>\$57,291</u>	<u>\$57,295</u>
Subtotal - Revenue	57,291	57,291	57,295
Expense			
Transfer-Fire Engine Capital Fund	<u>57,291</u>	<u>57,295</u>	<u>57,295</u>
Subtotal - Expenditures	57,291	57,295	57,295
Revenue Less Expenditures	<u>\$0</u>	<u>(\$4)</u>	<u>\$0</u>

PUBLIC TRANSIT FUND

Public Transit services are customarily funded by the Ventura County Transportation Commission from Article 8c of the California Transportation Development Act (TDA). Funding is used to pay for bus service. A single fixed route and a public Dial-A-Ride transit service are provided within the City's boundaries. FY 2020-21 funding is from the Coronavirus Aid, Relief, and Economic Security Act CARES Act and prior year savings as a result of reduced TDA funding resulting from the pandemic.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transportation Dev Act Article 8c	\$337,584	\$358,302	\$380,000
Subtotal - Revenue	337,584	358,302	380,000
Expense			
Bus and Dial-A-Ride Service	337,584	358,302	400,409
Total Expenditures	337,584	358,302	400,409
Revenue Less Expenditures	(0)	0	(20,409)

BICYCLE PATH MAINTENANCE FUND

Use of California Transportation Development Act Article 3 funds are legally restricted to the maintenance of bikeways, bicycle paths, and accessible ramps within the City's boundaries.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transportation Dev Act Article 3	\$9,647	\$10,633	\$10,196
Interest Earnings	1,004	1,400	275
Transfer In from Fund 101	20,000	15,000	15,000
Subtotal - Revenue	30,651	27,033	25,471
Personnel			
Salaries	8,281	10,348	9,124
Benefits	10,986	10,713	11,681
Subtotal - Personnel	19,267	21,061	20,805
Expenses			
Contract Services	6,348	1,233	3,386
Cost Allocation Plan Transfer	680	680	680
Small Tools	99	100	100
Supplies & Materials	51	123	500
Subtotal - Expenses	7,178	2,136	4,666
Total Expenditures	26,445	23,197	25,471
Revenue Less Expenditures	<u>\$4,206</u>	<u>\$3,836</u>	<u>\$0</u>

SOLID WASTE FUND

The fund accounts for the City's solid waste management activities, which include recycling, source reduction, hazardous waste disposal, and composting. The franchised private waste collection company direct bills customers for their services.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$3,517	\$5,238	\$200
Waste Coordinator Fee	464	562	880
Vehicle Impact Franchise Fee	43,121	44,321	34,888
Base Fee	78,465	78,236	87,593
Subtotal - Revenue	125,566	128,357	123,561
Personnel			
Salaries	45,764	45,890	54,505
Benefits	32,664	33,371	36,537
Subtotal - Personnel	78,428	79,261	91,042
Expenses			
Bad Debt Expense	(149)	61	0
Contract Services	8,017	5,764	15,780
Cost Allocation Plan Transfer	12,042	13,246	14,571
Credit Card Expense	650	2,260	318
Postage	0	388	250
Printing & Advertising	99	0	600
Vehicle/Equipment Maintenance	957	0	1,000
Subtotal - Expenses	21,617	21,719	32,519
Total Expenditures	100,045	100,980	123,561
Revenue Less Expenditures	<u>\$25,522</u>	<u>\$27,377</u>	<u>\$0</u>

CITY EMERGENCY GRANTS

This fund, was established in FY 2019-20 to rec record revenue and expenditures provided from the Coronavirus Aid, Relief, and Economic Security Act CARES Act. The funds received are used to purchase safety and cleaning supplies for staff to utilize in protecting themselves and the public.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
CARES Act Grant	\$0	\$300,000	\$0
Subtotal - Revenue	<u>0</u>	<u>300,000</u>	<u>0</u>
Expenses			
Supplies & Materials	0	24,745	10,355
Subtotal - Expenses	<u>0</u>	<u>24,745</u>	<u>10,355</u>
Revenue Less Expenditures	<u><u>\$0</u></u>	<u><u>\$275,255</u></u>	<u><u>(\$10,355)</u></u>

VETERANS MEMORIAL BUILDING FUND

The Veteran Memorial Building is managed by the City on behalf of a board of directors. The City manages the building on behalf of the Board. Financial activity is combined with the City's budget for ease in reporting.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Property Tax	\$137,003	\$160,224	\$162,000
Parcel Tax Assessment	30,427	46,070	30,000
Interest Earnings	1,626	1,673	1,000
Building Rents	63,034	43,976	52,800
Special Events	9,000	7,298	0
Subtotal - Revenue	241,090	259,241	245,800
Personnel			
Salaries	72,912	73,377	76,297
Benefits	55,970	55,193	58,462
Subtotal - Personnel	128,882	128,570	134,759
Expenses			
Audit	5,161	3,118	3,700
Communications	218	0	170
Contract Services	21,971	25,503	24,661
Credit Card Expense	499	384	196
Dues & Subscriptions	125	145	150
Election	1,038	0	350
Electricity	12,664	8,117	15,180
Gas	1,391	1,463	1,515
Liability & Property Insurance/Bonds	11,880	12,034	16,000
Cost Allocation Plan Transfer	24,500	24,500	24,500
Property Tax Levy Report	1,812	806	1,000
Supplies & Materials	5,656	3,881	6,500
Vehicle/Equipment Maintenance	992	1,365	6,500
Water	9,331	12,317	10,619
Subtotal - Expenses	97,238	93,633	111,041
Total Expenditures	226,120	222,203	245,800
Revenue Less Expenditures	\$14,970	\$37,038	\$0

STORMWATER NPDES FUND

The Storm Water National Pollution Discharge Elimination System (NPDES) Fund is used to account for the compliance monitoring requirements of storm water. The compliance is required by the U S Environmental Protection Agency.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Parcel Tax Assessment	\$7,510	\$8,620	\$8,620
Transfer In-General Fund	25,000	30,000	30,000
Transfer In-Storm Drain Assessment Dist	25,003	16,275	33,969
Transfer In-Sewer Fund	0	0	25,000
Transfer In -Water Fund	0	0	25,000
Interest Earnings	0	0	35
Subtotal - Revenue	57,513	54,895	122,624
Personnel			
Salaries	\$8,983	\$19,544	\$19,111
Benefits	6,434	10,973	10,951
Subtotal - Personnel	15,417	30,517	30,062
Expenses			
Contract Services	36,654	69,443	57,172
Legal Services	0	0	1,922
Licenses and Permits	0	0	8,600
Subtotal - Expenses	36,654	69,443	67,694
Total Expenditures	52,071	99,960	97,756
Revenue Less Expenditures	<u>\$5,442</u>	<u>(\$45,065)</u>	<u>\$24,868</u>

AFFORDABLE HOUSING FUND

The Affordable Housing Fund accounts for the City's low and moderate-income housing loans. Loans were previously made to first-time home buyers and for home improvements and repairs based on pre-established eligibility criteria. Due to dissolution of the Fillmore Redevelopment Agency in 2011, these loans are no longer offered. The fund now records interest received on the loans and payoffs of outstanding loans.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings - Loans	\$6,433	\$6,021	\$8,500
Loan Proceeds	70,732	35,413	0
Subtotal - Revenue	<u>77,165</u>	<u>41,434</u>	<u>8,500</u>
Expense			
Audit	0	2,770	3,750
Cost Allocation Plan Transfer	2,100	3,415	3,615
Dues & Subscriptions	526	0	0
Legal Services	1,218	714	1,000
Subtotal - Expenses	<u>3,844</u>	<u>6,899</u>	<u>8,365</u>
Revenue Less Expenditures	<u><u>\$73,321</u></u>	<u><u>\$34,535</u></u>	<u><u>\$135</u></u>

SPECIAL REVENUE FUNDS

DEVELOPMENT IMPACT FUNDS

A development impact fee is imposed by the City on new land development projects to pay for all or a portion of the costs of providing public services to the new development. They are intended to pay for the construction or expansion of offsite capital improvements. The fees are intended to help reduce the economic burden on existing services due to population growth.

PUBLIC FACILITIES DEVELOPMENT IMPACT FEES FUND

Public Facilities Development Impact Fees are used to develop new or improved infrastructure to serve new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue	\$0	\$0	\$0
Expenditures			
Contract Services	\$0	\$0	(\$1,068)
Subtotal	<u>0</u>	<u>0</u>	<u>(1,068)</u>
 Revenue Less Expenditures	 <u><u>\$0</u></u>	 <u><u>\$0</u></u>	 <u><u>\$1,068</u></u>

TRANSPORTATION DEVELOPMENT IMPACT FEES FUND

Transportation Development Impact Fees are used to develop new or improved transportation infrastructure to offset the impact of new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$82,472	\$224,629	\$142,935
Interest Earnings	2,012	9,049	600
Subtotal	84,485	233,678	143,535
Expenditures			
Contract Services	2,000	0	2,000
Total	2,000	0	2,000
Revenue Less Expenditures	<u>82,485</u>	<u>233,678</u>	<u>141,535</u>

PARKLAND DEVELOPMENT IMPACT FEES FUND

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

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$38,000	\$0	\$20,000
Interest Earnings	6,719	9,715	2,000
Subtotal	44,719	9,715	22,000
Expenditures			
Contract Services	2,000	0	2,000
Total	2,000	0	2,000
Revenue Less Expenditures	<u>42,719</u>	<u>9,715</u>	<u>20,000</u>

WATER DEVELOPMENT IMPACT FEES FUND

Water Development Impact Fees are utilized for the acquisition, development, or expansion of water pumping, storage, and distribution systems to serve new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$449,190	\$621,275	\$195,780
Interest Earnings	22,812	38,566	5,000
Subtotal	472,002	659,841	200,780
Expenditures			
Contract Services	2,000	0	2,000
Transfer to Water Capital Fund	50,000	50,000	50,000
Subtotal	52,000	50,000	52,000
Revenue Less Expenditures	<u>420,002</u>	<u>609,841</u>	<u>148,780</u>

SEWER DEVELOPMENT IMPACT FEES FUND

Sewer Development Impact Fees are utilized for the acquisition, development, or expansion of sewage collection and treatment facilities to serve new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$477,108	\$596,890	\$390,000
Interest Earnings	26,300	56,124	8,000
Subtotal	503,408	653,014	398,000
Expenditures			
Contract Services	5,000	0	5,000
Engineering	2,000	0	2,000
Transfer to Sewer Fund for Debt Svce.	312,536	312,536	312,536
Subtotal	319,536	312,536	319,536
Revenue Less Expenditures	<u>\$183,872</u>	<u>\$340,478</u>	<u>\$78,464</u>

PUBLIC WORKS DEVELOPMENT IMPACT FEES FUND

Public Works Development Impact Fees are utilized for the acquisition, development, or expansion of facilities and equipment to serve new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$38,264	\$55,388	\$26,650
Interest Earnings	4,123	6,968	1,000
Subtotal	42,388	62,356	27,650
Expenditures			
Transfer to Public Works Capital Fund	10,000	10,000	10,000
Subtotal	10,000	10,000	10,000
Revenue Less Expenditures	<u>\$32,388</u>	<u>\$52,356</u>	<u>\$17,650</u>

FIRE SUBSTATION DEVELOPMENT IMPACT FEES FUND

Fire Substation Development Impact Fees are used to accumulate funds for a fire substation in a proposed subdivision remote from the City's central Fire Station.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$47,700	\$66,603	\$23,400
Interest Earnings	3,339	7,465	
Subtotal	<u>51,039</u>	<u>74,068</u>	<u>23,400</u>
Expenditures	0	0	0
Revenue Less Expenditures	<u>\$51,039</u>	<u>\$74,068</u>	<u>\$23,400</u>

STORM DRAINS DEVELOPMENT IMPACT FEES FUND

Storm Drain Development Impact Fees are utilized for the acquisition, development, or improvement to wastewater collection and treatment facilities to serve new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$104,846	\$7,791	\$13,000
Interest Earnings	21,195	26,213	4,000
Subtotal	<u>126,041</u>	<u>34,005</u>	<u>17,000</u>
Expenditures	0	0	0
Revenue Less Expenditures	<u><u>\$126,041</u></u>	<u><u>\$34,005</u></u>	<u><u>\$17,000</u></u>

CITY FACILITIES DEVELOPMENT IMPACT FEES FUND

Public Facilities Development Impact Fees defray the cost of Providing new or expanded public infrastructure facilities to serve new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$49,744	\$72,004	\$49,595
Interest Earnings	2,311	5,252	500
Subtotal	<u>52,055</u>	<u>77,256</u>	<u>50,095</u>
Expenditures	0	0	0
Revenue Less Expenditures	<u>\$52,055</u>	<u>\$77,256</u>	<u>\$50,095</u>

FIRE DEVELOPMENT IMPACT FEES FUND

Public Facilities Development Impact Fees are used to defray the costs of providing new or expanded fire prevention and protection facilities at a fire substation to serve new developments.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	<u>\$44,004</u>	<u>\$63,696</u>	<u>\$23,400</u>
Subtotal	44,004	63,696	23,400
Expenditures	0	0	0
Revenue Less Expenditures	<u>\$44,004</u>	<u>\$63,696</u>	<u>\$23,400</u>

POLICE DEVELOPMENT IMPACT FEES FUND

Police Development Impact Fees are utilized for the construction, or purchase of law enforcement facilities to serve new development.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$19,133	\$27,694	\$12,025
Interest Earnings	2,122	3,675	600
Subtotal	<u>21,255</u>	<u>31,370</u>	<u>12,625</u>
Expenditures	0	0	0
Revenue Less Expenditures	<u>\$21,255</u>	<u>\$31,370</u>	<u>\$12,625</u>

LIBRARY DEVELOPMENT IMPACT FEES FUND

Library Development Impact Fees are utilized for the improvement of library facilities to serve new development.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Development Impact Fees	\$40,178	\$58,157	\$39,520
Interest Earnings	5,374	8,962	1,500
Subtotal	<u>45,552</u>	<u>67,119</u>	<u>41,020</u>
Expenditures	0	0	0
Revenue Less Expenditures	<u>\$45,552</u>	<u>\$67,119</u>	<u>\$41,020</u>

PARKING DEVELOPMENT IMPACT FEES FUND

Parking Development Impact Fees are utilized the construction refurbishment, or expansion of new or enlarged public parking facilities to serve new development.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	<u>\$862</u>	<u>\$1,149</u>	<u>\$0</u>
Subtotal	862	1,149	0
Expenditures	0	0	0
Revenue Less Expenditures	<u><u>\$862</u></u>	<u><u>\$1,149</u></u>	<u><u>\$0</u></u>

SPECIAL ASSESSMENT FUNDS

A special assessment fund is used by a government to track the expenses associated with an activity or project. The funding for this fund comes from a special assessment levied against property holders. The related activity or project is usually for the benefit of those parties taxed via the special assessment. Fillmore accounts for its Landscape and Lighting and Storm Drain Maintenance activities with special assessment funds.

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND

Fillmore maintains 25 voter-approved Landscape & Lighting District zones. Property owners are assessed for the cost of operating and maintaining landscape and street lights that serve their properties. Major expenditures include landscape maintenance, utilities, and maintenance of street lights. Assessments to benefiting properties are based on the allocation of costs by equivalent benefit unit.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Assessment Taxes	\$545,686	\$622,185	\$956,541
Developer Donation	5,000	0	0
Interest	9,389	16,295	6,026
Subtotal - Revenue	560,075	638,480	962,567
Expenses			
Bridge Maintenance	0	0	76,250
Contract Services	84,144	0	137,762
Cost Allocation Plan Transfer	93,199	82,596	64,830
District Administration	8,140	9,180	10,806
Electricity	5,612	2,883	7,997
Engineering Services	0	3,798	25,276
Fountain Maintenance & Repair	0	39,525	75,000
Landscape Contract	88,035	100,938	176,098
Legal Services	2,076	3,985	0
Printing & Advertising	108	126	0
Street Light Maintenance	76,073	127,873	135,467
Supplies & Materials	22	228	0
Tree Maintenance	10,725	39,525	69,735
Water	111,092	154,150	209,768
Subtotal - Expenses	479,226	564,807	988,989
Revenue Less Expenditures	<u>\$80,849</u>	<u>\$73,673</u>	<u>(\$26,422)</u>

STORM DRAIN ASSESSMENT DISTRICT ADMINISTRATION

The City Council in 1987 established an assessment district to fund storm drain maintenance associated with new development so as to eliminate any impact on the General Fund. Property owners in each zone pay an annual assessment to fund the management and operation of the district

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In-Assessment Districts	\$23,105	\$20,286	\$19,085
Subtotal - Revenue	23,105	20,286	19,085
Personnel			
Salaries	10,113	9,485	9,279
Benefits	10,686	5,248	12,487
Subtotal - Personnel	20,799	14,733	21,766
Expenses			
Legal Services	2,090	1,307	0
Printing & Advertising	216	288	0
Budget Adjustment	0	0	789
Subtotal - Expenses	2,306	1,595	789
Transfers			
Transfer From Levee Reserves	0	(130,249)	0
Subtotal - Transfers	0	(130,249)	0
Total Expenditures	23,105	(113,921)	22,555
Revenue Less Expenditures	<u>\$0</u>	<u>\$134,207</u>	<u>(\$3,470)</u>

AGENCY FUNDS

The City manages five Agency Funds in the form of Community Facilities Districts, more commonly known as Mello-Roos Assessment Districts. The funds are used by land developers as a means of obtaining funding for offsite and onsite infrastructure improvements associated with new development. The Community Facilities Districts establish the legal framework for the developers to issue bonds to finance the infrastructure improvements. Debt service is managed by the City with funds provided by the property owners in each district as an addition to property tax.

COMMUNITY FACILITIES DISTRICT #1

On June 28, 1990 the City Council adopted Resolution 90-1586 providing for the formation of Community Facilities District No. 1 and calling for an election to authorize the levying of a Special Tax. On July 26, 1990 the qualified electors within the boundaries of the District voted to create the District and authorized bonded indebtedness to finance certain major public capital infrastructure improvements, such as sewer, drainage and water facilities. The District is bounded by Sespe Creek, Third Street, Goodenough Road, and "A" Street.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Special Taxes	\$210,617	\$211,024	\$216,950
Interest Earnings	3,192	2,078	2,000
Subtotal	213,808	213,103	218,950
Expenditures			
Cost Allocation Plan Transfer	10,060	12,060	14,060
Principal Payment CFD	110,000	115,000	120,000
Interest Payment CFD	76,360	70,875	65,100
Trustee Charges CFD	3,378	3,328	3,500
Administrative charges	8,090	8,147	10,500
Total	207,887	209,410	213,160
Revenue Less Expenditures	<u>\$5,921</u>	<u>\$3,693</u>	<u>\$5,790</u>

COMMUNITY FACILITIES DISTRICT #2

In 1995, the City Council Established the Balden Towne Plaza Public Improvements Community Facilities District (Community Facilities District No. 2). The purpose of the District was to finance certain major public infrastructure improvements, such as sewer, drainage and water facilities. The District consists of 18 acres located on the southeast corner of Highway 126 and Highway 23.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Special Taxes	\$97,216	\$106,757	\$121,799
Interest Earnings	841	519	100
Subtotal	<u>98,057</u>	<u>107,276</u>	<u>121,899</u>
Expenditures			
Cost Allocation Plan Transfer	10,060	12,060	14,060
Principal Payment CFD	65,000	65,000	80,875
Interest Payment CFD	12,593	8,940	1,600
Administrative charges	9,393	11,526	10,000
Subtotal	<u>97,046</u>	<u>97,526</u>	<u>106,535</u>
Revenue Less Expenditures	<u>\$1,012</u>	<u>\$9,750</u>	<u>\$15,364</u>

COMMUNITY FACILITIES DISTRICT #3

On May 11, 2004, the City Council adopted Resolution 04-776 providing for the formation of River Oaks Community Facilities District No. 3 and calling for an election to authorize the levying of a Special Tax to finance certain major public capital infrastructure improvements, such as sewer, drainage and water facilities. The District is generally bounded by River Street, Orient Street, Burlington Street, and Reading Street.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Special Taxes	\$208,472	\$209,641	\$221,724
Interest Earnings	4,636	3,283	1,850
Subtotal	213,108	212,924	223,574
Expenditures			
Cost Allocation Plan Transfer	10,060	12,060	14,060
Principal Payment CFD	67,708	55,000	188,340
Interest Payment CFD	116,408	131,373	2,450
Administrative charges	10,323	10,441	10,500
Subtotal	204,499	208,874	215,350
Revenue Less Expenditures	<u>\$8,609</u>	<u>\$4,050</u>	<u>\$8,224</u>

COMMUNITY FACILITIES DISTRICT #5

On January 10, 2006 the City Council adopted Resolution 06-2885 providing for the formation of the Heritage Valley Parks Community Facilities District No. 5 and calling for an election to authorize the levying of a Special Tax to finance the construction of a new elementary school. The District is located south of Telegraph Road and north of State Highway 126.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Special Taxes	\$951,825	\$950,292	\$1,240,690
Interest Earnings	133,999	89,689	50,500
Subtotal	1,085,824	1,039,981	1,291,190
Expenditures			
Hearthstone Prepayment	0	3,672,543	0
Cost Allocation Plan Transfer	10,060	12,060	14,060
Principal Payment CFD	90,000	110,000	936,100
Interest Payment CFD	809,069	805,969	2,640
Administrative charges	12,204	23,884	9,150
Subtotal	921,333	4,624,456	961,950
Revenue Less Expenditures	<u>\$164,492</u>	<u>(\$3,584,476)</u>	<u>\$329,240</u>

COMMUNITY FACILITIES DISTRICT #6

Community Facilities District No. 6 funded the construction and landscaping of the Sespe Creek flood control levee from State Highway 126 westerly to the southwesterly corner of Parcel #1 of Parcel Map 05-03. The District also acquired the right of way and construction of a 24 foot wide paved segment of River Street from "C "Street to" E" Street.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Special Taxes CFD #6	\$1,188	\$0	\$211,877
Subtotal	1,188	0	211,877
Expenditures			
Cost Allocation Plan Transfers	10,060	12,060	14,060
Administrative charges	4,888	5,010	5,200
Subtotal	14,948	17,070	19,260
Revenue Less Expenditures	<u>(\$13,760)</u>	<u>(\$17,070)</u>	<u>\$192,617</u>

ENTERPRISE FUNDS

Fillmore has established enterprise funds as a separate accounting and financial reporting mechanism to track fees charged in exchange for specific services. The monies raised from ratepayers and/or customers for the services provided are, in accordance with State law, accounted for separately from the General Fund. Fillmore has enterprise funds for sewer services, water services, recreation programs and facilities, the Community Swimming Pool, and the Town Theatre.

SEWER OPERATING FUND

The Sewer Reclamation Plant Operating Fund accounts for the operation of the City's wastewater reclamation plant. Services provided to sewer system rate payers include collection, treatment, and disposal of waste byproducts. The fund also accounts for a reclaimed water function. Services are provided to Fillmore residential, commercial, industrial, and governmental rate payers on a user-charge basis.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$134,086	\$204,235	\$65,000
Late Payment Fee	53,276	36,179	45,000
Meter/Base Fee	6,522,864	6,525,110	6,555,000
Port Toilet Waste	202,298	219,189	240,000
Recycle Water Meters	3,878	4,918	5,000
Recycled Water Sales	211,498	206,486	145,000
RV Dump Fees	2,687	4,829	2,500
Transfer In Sewer Impact Fees	312,536	312,536	312,536
Subtotal - Revenue	7,443,123	7,513,482	7,370,036
Personnel			
Salaries	252,904	283,423	344,189
Benefits	149,146	178,683	234,605
Subtotal - Personnel	402,050	462,106	578,794
Expenses			
Admin Charges - Bond Refinancing	4,750	1,500	1,000
Audit Services	0	2,125	0
Bad Debt Expense	(12,290)	5,041	0
Biosolids Disposal	100,287	89,376	10,745
Bond Trustee Charges	5,460	4,795	5,100
Computer Maintenance	20,700	22,515	21,100
Contract Services	56,127	111,101	290,272
Cost Allocation Plan Transfer	304,700	364,361	410,810
Cost of Issuance	8,188	8,188	0
Credit Card Expense	44,639	51,734	35,000
DBO Audit	26,938	18,725	30,000
Debt Service - Interest	2,058,034	2,022,052	2,126,235
Debt Service - Principal	840,000	880,000	915,000
Dues & Subscriptions	0	0	500
Electricity	256,625	340,562	270,300

SEWER OPERATING FUND

The Sewer Reclamation Plant Operating Fund accounts for the operation of the City's wastewater reclamation plant. Services provided to sewer system rate payers include collection, treatment, and disposal of waste byproducts. The fund also accounts for a reclaimed water function. Services are provided to Fillmore residential, commercial, industrial, and governmental rate payers on a user-charge basis.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Expenses (Cont'd.)			
Emergency Cleanup	\$3,999	\$910	\$4,000
Equipment & Furniture	4,393	0	2,000
Facilities & Equip Replacement Chg	184,450	207,400	207,400
Fees & Permits	32,584	10,302	30,600
GIS Data Base/Mapping	1,177	2,150	5,000
Groundwater Monitor Well Test	8,113	10,106	10,300
Legal Services	8,117	5,068	15,000
Liability & Property Insurance/Bonds	110,225	116,601	115,000
Office Supplies	500	69	3,212
Plant O & M Contract	1,528,734	1,585,392	1,640,025
Portable Toilet Administration Fee	\$30,319	\$33,696	\$30,000
Postage	25,200	27,426	26,265
Printing & Advertising	903	1,585	1,200
Recycled Water Line Maintenance	6,479	8,848	10,000
Spill, Prevent, Control Plan	623	0	0
Supplies & Materials	3,444	1,321	3,437
Transfer Out - NPDES Fund	0	25,000	25,000
Transfer Out - Sewer Capital Fund	603,112	732,470	533,241
Travel	0	0	500
Vehicle & Equipment Maintenance	3,384	745	5,000
Water	9,216	6,619	8,000
Subtotal - Expenses	6,279,130	6,697,783	6,791,242
Total Expenditures	6,681,180	7,159,889	7,370,036
Revenue Less Expenditures	<u>\$761,943</u>	<u>\$353,593</u>	<u>\$0</u>

SEWER CAPITAL RESERVE FUND

The Sewer Capital Reserve Fund accounts for the cost of rehabilitating and constructing new sanitation facilities that are not eligible for financing from impact funds. The fund is also utilized for the purchase of new and replacement capital equipment. Contributions into the Fund are from Sanitation Operating Fund reserves.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$2,100	\$8,294	\$1,500
Transfer In-Sewer Operating Fund	<u>603,112</u>	<u>632,470</u>	<u>533,241</u>
Subtotal - Revenue	<u>605,212</u>	<u>640,764</u>	<u>534,741</u>
Expenses			
	<u>0</u>	<u>0</u>	<u>0</u>
Revenue Less Expenditures	<u><u>\$605,212</u></u>	<u><u>\$640,764</u></u>	<u><u>\$534,741</u></u>

SEWER STABILIZATION FUND

The Sewer Stabilization Fund was established to assist with balancing revenue and expenditures in the Sewer Operating Fund. The original working capital into the fund was from the bonds that financed the replacement Water Reclamation Plant and was applied to debt service over several years, until the bonds were refinanced at a lower interest rate.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	<u>\$19,325</u>	<u>\$40,000</u>	<u>\$6,500</u>
Subtotal - Revenue	19,325	40,000	6,500
Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Revenue Less Expenditures	<u><u>\$19,325</u></u>	<u><u>\$40,000</u></u>	<u><u>\$6,500</u></u>

WATER OPERATING FUND

The Water Operating Fund accounts for the pumping, treatment, storage, and distribution of potable water within Fillmore. Water is provided to Fillmore residential, commercial, industrial, and governmental rate payers on a user-charge basis.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$114,440	\$213,944	\$60,200
Meter/Base Fee	3,535,475	3,759,413	3,527,500
Late Payment Fee	28,699	20,995	30,000
Water/Hydrant Set-Up Fee	11,620	11,170	9,720
Reconnection Fee	26,550	14,060	27,000
Transfer In-Water Dev Impact Fund	30,000	0	0
Subtotal - Revenue	3,746,784	4,019,582	3,654,420
Personnel			
Salaries	507,382	555,072	633,193
Benefits	418,046	428,143	533,121
Subtotal - Personnel	925,428	983,215	1,166,314
Expenses			
Admin Charges - Bond Refinancing	600	0	600
Bad Debt Expense	4,422	2,024	0
Bond Trustee Charges	2,013	2,013	2,518
Chemicals & Gases	11,728	12,547	22,000
CFD #1 Tax	1,985	0	3,000
Communications	8,463	6,956	9,500
Computer Maintenance	24,650	13,844	29,374
Contract Services	154,811	152,278	376,042
Cost Allocation Plan Transfer	278,367	160,020	383,443
Credit Card Expense	19,310	17,887	17,000
Debt Service - Interest	274,488	262,788	253,315
Debt Service - Principal	290,000	305,000	315,000
Deferred Loss Water Bonds	15,139	15,139	0
Dues & Subscriptions	1,500	1,540	6,000
Electricity	137,602	142,631	236,400
Emergency Supplies	845	1,027	1,800
Equipment & Furniture	4,526	0	5,000

WATER OPERATING FUND

The Water Operating Fund accounts for the pumping, treatment, storage, and distribution of potable water within Fillmore. Water is provided to Fillmore residential, commercial, industrial, and governmental rate payers on a user-charge basis.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Expenses (Cont'd.)			
Fees & Permits	\$11,630	\$29,367	\$20,500
Fuel	10,375	0	8,000
Large Water System Fee	15,765	54,859	15,000
Legal Services	1,722	23,726	5,000
Liability & Prop Insurance/Bonds	93,832	99,278	105,000
Meetings & Travel	0	0	1,000
Meter Reading	40,000	4,865	40,000
Office Supplies	250	141	250
Overages /& Shortages	(820)	(387)	0
Postage	10,440	10,942	8,000
Printing & Advertising	903	2,211	1,800
Pumping Tax	272,836	334,538	293,000
Radio Water Meters	35,280	13,488	52,688
SCADA Maintenance	26,700	8,579	20,000
Small Tools	4,798	5,005	5,000
Supplies & Materials	3,202	19,163	19,000
Training	2,103	3,071	8,500
Vehicle & Equipment Maintenance	12,760	12,793	14,500
Water	769	795	12,480
Water Valve Replacement	7,937	76,880	10,000
Transfer - Water Replacement Fund	24,182	94,539	108,496
Transfer - NPDES Fund	0	12,500	25,000
Capital Asset - Vehicles	95,798	1,255	49,800
Subtotal - Expenses	1,900,910	1,903,302	2,484,006
Total Expenditures	2,826,338	2,886,517	3,650,320
Revenue Less Expenditures	<u>\$920,446</u>	<u>\$1,133,065</u>	<u>\$4,100</u>

WATER REPLACEMENT FUND

The Water Replacement Fund accounts for the cost of rehabilitating and constructing new water system facilities that are not eligible for impact funds. The fund is also utilized for the purchase of new and replacement capital equipment. Funding is from Water Operating Fund reserves.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earning	\$2,100	\$9,405	\$1,525
Transfer In-Water Operating Fund	<u>603,112</u>	<u>189,077</u>	<u>108,496</u>
Subtotal - Revenue	<u>\$605,212</u>	<u>\$198,482</u>	<u>\$110,021</u>
Expenses			
Transfer - Water Capital Project Fund	<u>38,481</u>	<u>130,000</u>	<u>80,000</u>
Subtotal - Expense	<u>38,481</u>	<u>130,000</u>	<u>80,000</u>
Revenue Less Expenditures	<u><u>\$566,731</u></u>	<u><u>\$68,482</u></u>	<u><u>\$30,021</u></u>

RECREATION FUND

The Recreation Fund accounts for the public recreational activities in the City's three community parks and several smaller neighborhood parks. The Fund is also used to maintain financial records for an Active Adult Center, Veterans Memorial Building, Youth Center, Equestrian Center, and a Senior Nutrition Program.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Softball Program	\$4,380	\$416	\$4,480
Youth Basketball Program	22,863	16,848	23,000
Fees & Permits	3,490	1,750	1,750
Facility Rentals	84,447	47,212	74,626
Senior Nutrition Grant	65,675	80,394	45,274
Donations	6,884	6,620	8,556
Special Events	17,850	10,505	13,000
Transfer In-General Fund	185,000	185,000	185,000
Subtotal - Revenue	390,589	348,745	355,686
Personnel			
Salaries	145,775	117,200	136,747
Benefits	98,260	90,000	109,067
Subtotal - Personnel	244,035	207,200	245,814
Expenses			
Communications	2,530	2,692	4,010
Contract Services	34,032	31,346	49,380
Credit Card Expense	781	625	843
Dues & Subscriptions	60	875	320
Electricity	30,488	26,588	44,900
Equipment & Furnishings	6,131	200	500
Gas	2,148	1,996	5,912
Liab & Prop Insurance/Bonds	19,058	20,160	10,175
Office Supplies	128	387	600
Permits & Fees	139	628	0
Postage	894	1,205	1,000
Printing/Advertising	1,386	88	878
Rentals	10,080	10,080	10,080
Sports Programs	16,121	11,859	15,272

RECREATION FUND

The Recreation Fund accounts for the public recreational activities in the City's three community parks and several smaller neighborhood parks. The Fund is also used to maintain financial records for an Active Adult Center, Veterans Memorial Building, Youth Center, Equestrian Center, and a Senior Nutrition Program.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Expenses (Cont'd.)			
Supplies & Materials	\$17,416	\$17,286	\$20,500
Travel, Conferences, & Meetings	0	0	1,500
Vehicle/Equipment Maintenance	193	3,032	1,500
Water	10,968	11,083	16,468
Subtotal - Expenses	152,553	140,130	183,838
Total Expenditures	396,588	347,330	429,652
Revenue Less Expenditures	<u>(\$5,999)</u>	<u>\$1,415</u>	<u>(\$73,966)</u>

COMMUNITY SWIMMING POOL FUND

The Community Pool Fund accounts for the operation of Fillmore's public swimming pool that was built in 2010 using redevelopment funds. The pool is used by the individuals and groups for lessons and recreational swimming. It is also used on a rental basis by the Fillmore Unified School District and other organizations. Pool operations and maintenance are funded from user fees, a parcel tax of \$15 year per parcel.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Rentals	\$41,525	\$40,400	\$42,000
Recreational Swim Programs	38,510	20,310	20,000
Miscellaneous	0	330	377
Donation	0	7,086	7,086
Parcel Tax	70,393	70,031	77,695
	150,428	138,157	147,158
Personnel			
Salaries	77,352	68,606	72,796
Benefits	27,553	26,521	32,762
Subtotal - Personnel	104,905	95,127	105,558
Expenses			
Chemicals	9,422	10,579	10,000
Communications	25	0	0
Contract Services	14,372	16,010	14,387
Credit Card Expense	664	359	339
Dues & Subscriptions	15	0	0
Electricity	33,664	27,805	30,000
Gas	12,140	15,894	12,000
Liability & Prop Insurance/Bonds	43,987	46,531	46,567
Office Supplies	300	208	300
Permits	754	1,636	750
Pool District Administration	1,366	647	1,000
Printing & Advertisement	570	0	500
Supplies & Materials	1,691	1,986	2,000
Training	190	827	2,000
Vehicle/Equipment Maintenance	133	385	0
Water	11,408	19,466	16,000
Subtotal - Expenses	130,702	142,333	135,843
Total Expenditures	235,607	237,460	241,401
Revenue Less Expenditures	<u>(\$85,179)</u>	<u>(\$99,303)</u>	<u>(\$94,243)</u>

TOWN THEATRE FUND

The Town Theatre Fund accounts for the operation of an historic theatre located Fillmore's downtown business district. The theatre, owned and formerly operated by the now dissolved Fillmore Redevelopment Agency, ceased operation in 2011. State legislation that dissolved all California redevelopment agencies in 2011 required that the City dispose of the theater property. The Theatre is occasionally rented on a short-term basis for special events until such time as the property can be sold.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Rentals	\$6,730	\$4,945	\$6,730
Subtotal - Revenue	<u>6,730</u>	<u>4,945</u>	<u>6,730</u>
Expenses			
Contract Services	1,589	828	460
Electricity	3,098	4,968	1,000
Gas	255	246	250
Liab & Prop Insurance/Bonds	15,092	15,965	17,500
Licenses & Permits	1,586	691	793
Water	3,126	3,232	2,500
Subtotal - Expenses	<u>24,746</u>	<u>25,930</u>	<u>22,503</u>
Revenue Less Expenditures	<u><u>(\$18,016)</u></u>	<u><u>(\$20,985)</u></u>	<u><u>(\$15,773)</u></u>

CAPITAL IMPROVEMENT FUNDS

The Capital Improvement Funds category accounts for infrastructure projects that comply with the City's Capital Asset Policy. Projects that have a value in excess of \$5,000 and an expected life of one year or more for equipment and furnishings, eight years or more for vehicles, or greater than 20 years for infrastructure or buildings are classified as capital assets. Examples of capital projects are road improvements, traffic signals, sidewalks, water wells, grounds and buildings, and equipment or vehicles.

SEWER SYSTEM REPAIRS AND IMPROVEMENTS

This fund accounts for capital projects to design and construct or new, refurbished, or upgraded sewer facilities and equipment need to improve or upgrade collection or treatment activities. The fund also finances recycled water projects.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In-Sewer Operating Fund	\$0	\$100,000	\$0
Transfer In Water Operating Fund	0	60,000	0
Subtotal - Revenue	0	160,000	0
Manholes Improvements	0	710	0
Subtotal - Expenditures	0	710	0
Revenue Less Expenditures	<u>\$0</u>	<u>\$159,290</u>	<u>\$0</u>

WATER SYSTEM REPAIRS AND IMPROVEMENTS

This fund is used to account for capital projects for the design and construction or refurbishment of water infrastructure and equipment used to pump, store, and distribute potable water within the City of Fillmore.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - Water Dev Impact Fund	\$0	\$50,000	\$50,000
Transfer In - Water Replace Fund	38,481	130,000	80,000
Subtotal - Revenue	38,481	180,000	130,000
Expenditures			
SCADA Control System Replacement	13,725	0	10,000
Well #5 Rehabilitation	0	41,073	50,000
Well #9 Test Well	0	0	20,000
Subtotal - Expenditures	13,725	41,073	80,000
Revenue Less Expenditures	<u>\$24,756</u>	<u>\$138,927</u>	<u>\$50,000</u>

PARK IMPROVEMENTS

Accounts for local and community parks and structures. Facilities may include sportsfields, recreation buildings, dog parks, BMX tracks, picnic areas, play areas, and related facilities to support public leisure programs.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Subtotal - Revenue	\$0	\$0	\$0
Expenditures			
Shiells Park Infield Rehabilitation	0	33,325	0
Two Rivers Park Dog Park	18,143	50,620	0
Two Rivers Park Improvements	0	2,120	75,000
Subtotal - Expenditures	18,143	86,065	75,000
Revenue Less Expenditures	<u>(18,143)</u>	<u>(86,065)</u>	<u>(75,000)</u>

STREET & ROADS

Accounts for street capital projects. Projects include major arterial and collector street rehabilitation, traffic signals, pavement overlay, and new and repaired sidewalks. The majority of funding is provided by state programs financed by tax on fuels and special sales tax. Local funding is from development impact fees.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - RMRA Street Fund	\$19,453	\$282,039	\$330,000
Transfer In - Transportation Dev Act	52,570	475,000	425,000
Subtotal - Revenue	72,023	757,039	755,000
Expenditures			
Arterial & Major Collector Rehabilitation	25,570	185	30,000
Mountain View Street Sidewalks	0	0	500,000
Mtn View St & Hwy 126 Signal Design	0	15,434	0
Neighborhood Street Rehabilitation	19,453	422,789	100,000
Sidewalks, Curbs and Gutters	0	0	20,000
Street Projects - Various Locations	0	0	75,000
Street Resurfacing - Varous Locations	0	0	30,000
Subtotal - Expenditures	45,023	438,408	755,000
Revenue Less Expenditures	<u>\$27,000</u>	<u>\$318,631</u>	<u>\$0</u>

PUBLIC BUILDINGS

upgrades and repairs of City-owned and managed buildings to include structural repairs, disabled access improvements, utility system repairs and updates, and general refurbishment activities.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In-Public Facilities DIF	\$2,000	\$0	\$0
Transfer In-Public Works DIF	10,000	10,000	10,000
Transfer In Capital Proj Signals	0	0	10,000
Transfer In - Capital Proj Parking Lots	0	0	50,706
Transfer In-Business Park Infrastructure	0	0	69,717
Subtotal - Revenue	12,000	10,000	140,423
Expenditures			
Active Adult Cent Roof Repairs	\$8,200	\$0	\$15,000
Boys & Girls Club Bldg Repairs	0	0	25,000
City Hall Upgrades	4,811	0	15,000
Community Swimming Pool Heater	37,189	0	0
Fire Station Building Upgrade	8,477	0	5,000
Subtotal - Expenditures	\$58,677	\$0	\$60,000
Revenue Less Expenditures	<u>(\$46,677)</u>	<u>\$10,000</u>	<u>\$80,423</u>

PARKING LOTS

This fund is used to account for the design, construction, and rehabilitation of City-owned public parking lots.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Subtotal - Revenue	\$0	\$0	\$0
Expenditures			
Transfer Out - City Capital	0	0	50,706
Subtotal - Expenditures	0	0	50,706
Revenue Less Expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$50,706)</u>

TRAFFIC SIGNALS

This fund is used to account for the design, construction, and rehabilitation of traffic signals.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Subtotal - Revenue	\$0	\$0	\$0
Expenditures			
Transfer Out - City Capital	<u>0</u>	<u>0</u>	<u>10,000</u>
Subtotal - Expenditures	0	0	10,000
Revenue Less Expenditures	<u>0</u>	<u>0</u>	<u>(\$10,000)</u>

BUSINESS PARK INFRASTRUCTURE

In 2008, the City identified land for the Fillmore Business Park and commissioned preparation of a master plan. The goal of the Business Park is to direct development to create a high quality business park tailored to the needs and values of Fillmore. The Park is bounded by Highway 126/Ventura Street to the south, C Street on the east, Sespe Creek on the west, and irregularly shaped parcels north of the Santa Clara River.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Subtotal - Revenue	\$0	\$0	\$0
Expenditures			
Transfer Out - City Capital	0	0	69,716
Subtotal - Expenditures	0	0	69,716
Revenue Less Expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$69,716)</u>

CAPITAL LEASES FUND

In FY 2007-08, The City Council entered into a lease/purchase agreement for a 2006 fire engine. The lease purchase agreement will conclude in FY 2015-16, at which time the City will receive clear title to the vehicle. On November 12, 2015 the City Council approved a second lease/purchase agreement to replace a second fire engine. The first payment against the new lease is due in FY 2016-17, and the lease will conclude in FY 2022-23, at which time the City will receive clear title to the vehicle.

	2018-19	2019-20	2020-21
Account	ACTUAL	ESTIMATE	BUDGET
Revenue			
CDBG Grant	<u>\$57,291</u>	<u>\$57,291</u>	<u>\$57,295</u>
Subtotal - Revenue	57,291	57,291	57,295
Expense			
Fire Engine Lease	<u>57,291</u>	<u>57,295</u>	<u>57,295</u>
Subtotal - Expenditures	57,291	57,295	57,295
Revenue Less Expenditures	<u><u>\$0</u></u>	<u><u>(\$4)</u></u>	<u><u>\$0</u></u>

RESERVE FUNDS

Fillmore sets aside cash reserves for to cover unexpected costs or future financial obligations. Reserve funds have been established for the General Fund, the Sewer and Water enterprise funds, and to accumulate funding to all or partially offset the cost of repairing levees along the Santa Clara River.

GENERAL FUND RESERVE

The General Fund Reserve is used to set aside General Fund monies for that are not needed for day-to-day operations or to meet the City Council established prudent cash reserve. The monies in the General Fund Reserve can be transferred to the General Fund at any time by City Council action.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	<u>\$2,532</u>	<u>\$8,319</u>	<u>\$1,500</u>
Subtotal - Revenue	2,532	8,319	1,500
Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Revenue Less Expenditures	<u><u>\$2,532</u></u>	<u><u>\$8,319</u></u>	<u><u>\$1,500</u></u>

SEWER STABILIZATION FUND

The Sewer Stabilization Fund was established to assist with balancing revenue and expenditures in the Sewer Operating Fund. The original working capital into the fund was from the bonds that financed the replacement Water Reclamation Plant and was applied to debt service over several years, until the bonds were refinanced at a lower interest rate.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	<u>\$19,325</u>	<u>\$40,000</u>	<u>\$6,500</u>
Subtotal - Revenue	19,325	40,000	6,500
Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Revenue Less Expenditures	<u><u>\$19,325</u></u>	<u><u>\$40,000</u></u>	<u><u>\$6,500</u></u>

SEWER CAPITAL RESERVE FUND

The Sewer Capital Reserve Fund accounts for the cost of rehabilitating and constructing new sanitation facilities that are not eligible for financing from impact funds. The fund is also utilized for the purchase of new and replacement capital equipment. Contributions into the Fund are from Sanitation Operating Fund reserves.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$2,100	\$8,294	\$1,500
Transfer In-Sewer Operating Fund	<u>603,112</u>	<u>632,470</u>	<u>533,241</u>
Subtotal - Revenue	<u>605,212</u>	<u>640,764</u>	<u>534,741</u>
Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Revenue Less Expenditures	<u><u>\$605,212</u></u>	<u><u>\$640,764</u></u>	<u><u>\$534,741</u></u>

WATER REPLACEMENT FUND

The Water Replacement Fund accounts for the cost of rehabilitating and constructing new water system facilities that are not eligible for impact funds. The fund is also utilized for the purchase of new and replacement capital equipment. Funding is from Water Operating Fund reserves.

Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earning	\$0	\$9,405	\$1,525
Transfer In-Water Operating Fund	<u>24,182</u>	<u>189,077</u>	<u>108,496</u>
Subtotal - Revenue	<u>\$24,182</u>	<u>\$198,482</u>	<u>\$110,021</u>
Expenses			
Transfer - Water Capital Project Fund	<u>38,481</u>	<u>130,000</u>	<u>80,000</u>
Subtotal - Expense	<u>38,481</u>	<u>130,000</u>	<u>80,000</u>
Revenue Less Expenditures	<u><u>(\$14,299)</u></u>	<u><u>\$68,482</u></u>	<u><u>\$30,021</u></u>

LEVEE RESERVE STORM WATER DISTRICT #4

Storm Drain Assessment District #4 is located south of River Street; west of "A" Street; north of the Santa Clara River; and east of Oakdale Lane and includes one hundred forty-four (144) single-family residential lots. A portion of the annual assessments are set aside to pay for future major repairs and improvements to the levees that divert drainage water away from privately owned properties. The annual levee assessment is designed to eliminate the need for significant one-time assessments when major repairs or improvements are needed.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - SD Dist #4	\$20,445	\$20,445	\$29,700
Interest Earnings	250	5,038	250
Subtotal	20,695	25,483	29,950
Expenditures	0	0	0
Revenue Less Expenditures	<u>20,695</u>	<u>25,483</u>	<u>29,950</u>

LEVEE RESERVE STORM WATER DISTRICT #5

Storm Drain Assessment District #5 is located directly south of River Street; north of Santa Clara River and generally west of "B" Street; Southern Pacific Street and east of "C" Street and includes sixty-three (63) single-family residential lots. A portion of the annual assessments are set aside to pay for future major repairs and improvements to the levees that divert drainage water away from privately owned properties. The annual levee assessment is designed to eliminate the need for significant one-time assessments when

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - SD Dist #5	\$18,110	\$18,110	\$27,420
Interest Earnings	250	4,371	250
Subtotal	18,360	22,481	27,670
Expenditures	0	0	0
Revenue Less Expenditures	<u>\$18,360</u>	<u>\$22,481</u>	<u>\$27,670</u>

LEVEE RESERVE STORM WATER DISTRICT #6

Storm Drain Assessment District #6 is located at the southwest corner of River Street and Central Avenue. The development is planned for 110 single family residential townhomes. A portion of the annual assessments are set aside to pay for future major repairs and improvements to the levees that divert drainage water away from privately owned properties. The annual levee assessment is designed to eliminate the need for significant one-time assessments when major repairs or improvements are needed.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - SD Dist #6	\$0	\$1,811	\$0
Interest Earnings	50	421	50
Subtotal	50	2,232	50
Expenditures			
	0	0	0
Revenue Less Expenditures	<u>\$50</u>	<u>\$2,232</u>	<u>\$50</u>

LEEVE RESERVE STORM WATER DISTRICT #7A

Storm Drain Assessment District #7A, a portion of Storm Drain Maintenance Assessment District #7, was formed on June 26. District #7 includes 795 planned single-family residential units within the Heritage Valley subdivisions. A portion of the annual assessments are set aside to pay for future major repairs and improvements to the levees that divert drainage water away from privately owned properties. The annual levee assessment is designed to eliminate the need for significant one-time assessments when major repairs or improvements are needed.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - SD Dist #7A	\$0	\$0	0
Interest Earnings	0	0	0
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures	0	0	0
Revenue Less Expenditures	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

LEEVE RESERVE STORM WATER DISTRICT #7B

Storm Drain Assessment District #7B, a portion of Storm Drain Maintenance Assessment District #7, was formed on June 26. District #7 includes 795 planned single-family residential units within the Heritage Valley subdivisions. A portion of the annual assessments are set aside to pay for future major repairs and improvements to the levees that divert drainage water away from privately owned properties. The annual levee assessment is designed to eliminate the need for significant one-time assessments when major repairs or improvements are needed.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - SD Dist #7B	\$0	\$390	\$390
Interest Earnings	0	10	10
Subtotal	<u>0</u>	<u>400</u>	<u>400</u>
Expenditures			
	0	0	0
Revenue Less Expenditures	<u><u>\$0</u></u>	<u><u>\$400</u></u>	<u><u>\$400</u></u>

LEEVE RESERVE STORM WATER DISTRICT #7C

Storm Drain Assessment District #7C, a portion of Storm Drain Maintenance Assessment District #7, was formed on June 26. District #7 includes 795 planned single-family residential units within the Heritage Valley subdivisions. A portion of the annual assessments are set aside to pay for future major repairs and improvements to the levees that divert drainage water away from privately owned properties. The annual levee assessment is designed to eliminate the need for significant one-time assessments when major repairs or improvements are needed.

Fund/Account	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Transfer In - SD Dist #7C	\$0	\$76,000	\$0
Interest Earnings	0	19,434	0
Subtotal	<u>0</u>	<u>95,434</u>	<u>0</u>
Expenditures			
	0	0	0
Revenue Less Expenditures	<u><u>\$0</u></u>	<u><u>\$95,434</u></u>	<u><u>\$0</u></u>

SUCCESSOR REDEVELOPMENT AGENCY FUND

All redevelopment agencies were dissolved by the State of California in 2011. In their place, successor redevelopment agencies were established and authorized to expend tax increment funds for recognized obligations of the former redevelopment agencies. The Fillmore Successor Redevelopment Agency utilizes funds approved by the State of California for debt service and expenses associated with the sale of former redevelopment agency properties. The Successor Agency also received funds to pay for personnel and other expenses necessary to manage the Agency.

SUCCESSOR REDEVELOPMENT AGENCY FUND

The Successor Redevelopment Agency Fund expends tax increment funds for recognized obligations of the former redevelopment agency such as debt service and expense associated with the sale of former redevelopment agency property. The Fund also pays for personnel and other expenses to manage the Agency.

Project	2018-19 ACTUAL	2019-20 ESTIMATE	2020-21 BUDGET
Revenue			
Interest Earnings	\$851	\$777	\$600
Redevelopment Property Tax Trust	<u>2,694,919</u>	<u>4,674,731</u>	<u>3,884,348</u>
Subtotal - Revenue	2,695,770	4,675,508	3,884,948
Salaries	124,727	106,583	82,415
Benefits	<u>53,513</u>	<u>43,035</u>	<u>47,212</u>
Subtotal - Personnel	178,240	149,618	129,627
Legal Services	14,063	4,620	1,700
Computer Support	1,248	1,041	1,500
Audit	3,905	2,885	4,000
Property Related Costs	6,200	0	26,938
Contracts	0	0	12,000
Debt Service Principal	2,030,000	0	2,215,000
Debt Service Interest	1,334,825	3,361,601	1,431,500
Debt Service Related Expenses	12,207	12,957	8,200
Other Costs	2,910	20	7,215
Cost Allocation Plan Transfer	<u>49,156</u>	<u>73,377</u>	<u>79,020</u>
Subtotal - Expenses	3,454,514	3,456,501	3,787,073
Total Expenditures	3,632,754	3,606,119	3,916,700
Revenue Less Expenditures	<u>(\$936,984)</u>	<u>\$1,069,389</u>	<u>(\$31,752)</u>

***SUPPLEMENTAL
INFORMATION***

CITY DEBT

The Financial Policies of the City of Fillmore allow the City to incur debt for land acquisition and major capital construction. The following information lists the city's current debt obligations. That information, along with updated assessed valuation information is used to calculate the city's Debt Limit Margin in compliance with State laws.

Legal Debt Limit Margin

Under state law, the City's legal 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			
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
Assessed Valuation	\$1,184,531,174	\$1,267,918,950	\$1,346,271,398
Conversion Percentage	25%	25%	25%
Adjusted Assessed Value	296,132,794	316,979,738	336,567,850
Debt Limit Percentage	15%	15%	15%
Debt Limit	44,419,919	47,546,961	50,485,177
Outstanding General Obligation Bonds	0	0	0
Legal Debt Margin	\$44,419,919	\$47,546,961	\$50,485,177

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 Debt <u>Not</u> Subject to the Legal Limit			
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
Sewer Revenue Bonds	\$47,630,000	\$46,790,000	\$45,910,000
Water Revenue Bonds	5,565,000	5,275,000	4,970,000
Fire Vehicle Lease/Purchase	166,234	112,566	55,275
Redevelopment Bonds	35,560,000	35,530,000	31,420,000
Community Facilities District 1	584,908	590,829	475,829
Community Facilities District 2	119,124	120,137	55,137
Community Facilities District 3	633,961	642,571	587,571
Community Facilities District 5	8,335,853	8,500,314	8,390,314
Community Facilities District 6	20,190	6,430	6,430
Total	\$98,667,268	\$97,621,515	\$91,927,847

CITY DEBT (CONT'D.)

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 and anticipated savings of more than \$400,000 a fiscal year over the 30-year time span of the new bonds. The 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, 2020 was \$45,910,000.

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, 2020 was \$4,970,000

Lease-Purchase of Fire Engine

In 2014 the City entered into an eight-year lease-purchase agreement to replace a fire engine in the amount of \$398,574. Annual payments amount to \$57,294 that commenced on March 22, 2014 and will end on November 22, 2021.

Successor to the 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 a County Oversight Board and the State Department of Finance. The outstanding principal balance owed on debt (Tax Allocation Bonds) as of June 30, 2020 was \$31,420,000.

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.

CITY DEBT (CONT'D.)

Debt Service Schedule

The table below provides a Summary by Fund of the debt service payments included in the FY 2020-21 Budget. Total debt service payments amount to \$8.71 million. The City of Fillmore is responsible for administering the debt for the Community Facilities Districts and the Successor Redevelopment Agency, although the actual responsibility for repayment of this debt resides with the associated Community Facilities District and Successor Agency, and not with the City.

FY 2020-21 Debt Service Payment Summary by Fund

Fund	Principal	Interest	Total
General Fund Fire Truck Lease Payment	\$53,781	\$3,513	\$57,294
Sewer Fund - 2007 and 2017 Refunded Revenue Bonds	915,000	2,126,235	3,041,235
Water Fund - 2010 Refunded Revenue Bonds	315,000	253,315	568,315
Successor Agency Fund - Tax Allocation Bonds	2,215,000	1,431,500	3,646,500
Community Facilities District - Tax Allocation Bonds	1,325,315	71,790	1,397,105
Total	\$4,824,096	\$3,886,353	\$8,710,449

CITY OF FILLMORE
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (FY 2021 to FY 2025)

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Police Services						
Development Impact Fee Update	\$0	\$0	\$0	\$0	\$15,500	\$15,500
Marked Patrol Car (New)	0	0	55,000	0	0	55,000
Unmarked Patrol Car (New)	0	0	0	20,000	0	20,000
Police Headquarters Expansion	0	0	100,000	100,000	100,000	300,000
Subtotal Police Services	0	0	155,000	120,000	115,500	390,500
Fire Protection						
Development Impact Fee Update	0	0	0	0	15,500	15,500
Quick Attack Pumper (New)	0	0	0	50,000	50,000	100,000
Quint Ladder Truck (Replacement)	0	0	0	0	200,000	200,000
Squad Truck	0	0	50,000	50,000	50,000	150,000
Fire Hose/Equipment (Replacement)	0	10,000	0	0	0	10,000
Patrol Vehicle (Replacement)	0	0	0	70,000	0	70,000
Fire Engine (Replacement)	0	0	0	0	200,000	200,000
Fire Station Upgrades	5,000	0	0	0	250,000	255,000
Equipment	0	0	0	0	30,000	30,000
Furniture	0	0	0	0	20,000	20,000
Rescue Truck (New)	0	0	0	0	175,000	175,000
New Fire Substation	0	0	0	0	375,000	375,000
Equipment	0	0	0	0	30,000	30,000
Furniture	0	0	0	0	20,000	20,000
Rescue Truck (New)	0	0	0	0	175,000	175,000
New Fire Substation	0	0	0	0	375,000	375,000
Subtotal Fire Protection	5,000	10,000	50,000	170,000	1,965,500	2,200,500
City Buildings						
Development Impact Fee Update	0	0	0	0	15,500	15,500
Active Adult Center Roof Repairs	15,000	0	0	0	0	15,000
Boys and Girls Club Roof Repairs	25,000	0	0	0	0	25,000
City Hall Equipment Expansion	15,000	0	0	50,000	0	65,000
City Hall HVAC Upgrade	0	25,000	25,000	0	0	50,000
City Hall Fire/Security Alarm	0	20,000	0	0	0	20,000
Subtotal City Hall	55,000	45,000	25,000	50,000	15,500	190,500
Public Works						
Development Impact Fee Update	0	0	0	0	15,500	15,500
Backhoe	0	120,000	0	0	0	120,000
Permanent Pressure Washer	0	15,000	0	0	0	15,000
5 - 1/2 Ton Work Trucks	0	0	40,000	40,000	40,000	120,000
Tree/Lift Truck	0	0	180,000	0	0	180,000
Air Compressor	0	0	20,000	0	0	20,000
Uncovered Storage Area	0	0	0	0	200,000	200,000
Covered Storage Building	0	0	0	0	580,000	580,000
Fencing	0	0	250,000	250,000	0	500,000
Subtotal Public Works	0	135,000	490,000	290,000	835,500	1,750,500
Transportation						
Development Impact Fee Update	0	0	0	0	15,500	15,500
Major Streets Rehab 2021	30,000	0	0	0	0	30,000
Neighborhood Street Rehab 2021	105,000	0	0	0	0	105,000
New Sidewalks (Gap Closures)	20,000	0	100,000	100,000	0	220,000
Intersection Improvement - Old Telegraph Rd/South	0	0	125,000	0	0	125,000
Mountain View Sidewalks from Hwy 126 to Main St.	500,000	0	0	0	0	500,000

CITY OF FILLMORE
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (FY 2021 to FY 2025)

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Transportation (Cont'd.)						
Street Rehab and Overlay - City Streets 2021	30,000	0	0	0	0	30,000
Subtotal Transportation	685,000	0	225,000	100,000	15,500	1,025,500
Sewer Collection System						
Development Impact Fee Update	0	0	0	0	15,500	15,500
Goodenough Rd South of Fifth St, Pipeline "J"	0	0	0	0	285,400	285,400
Shiells Park/Hometown Entry, Pipeline "H"	0	0	0	100,000	100,000	200,000
Replace Existing Membranes	0	0	500,000	590,900	0	1,090,900
Subtotal Sewer Collection System	0	0	500,000	690,900	400,900	1,591,800
Water						
Development Impact Fee Update	0	0	0	0	15,500	15,500
UWMP Update	0	0	0	0	80,000	80,000
SCADA	10,000	0	0	0	0	10,000
Well #5 Rehab	50,000	30,000	50,000	20,000	20,000	170,000
Well #9 Feasibility	20,000	50,000	50,000	50,000	50,000	220,000
Subtotal Water	80,000	80,000	100,000	70,000	165,500	495,500
Parks						
New Community Park in North Fillmore	75,000	0	0	0	0	75,000
Overhead Canopies (Replace)	0	25,000	25,000	25,000	25,000	100,000
Benches, Tables, and Grills (Replace)	0	25,000	25,000	25,000	25,000	100,000
Landscape and Irrigation System Updates	0	25,000	25,000	25,000	25,000	100,000
Playground Equipment (Replace and Update)	0	25,000	25,000	25,000	25,000	100,000
Subtotal Parks	75,000	100,000	100,000	100,000	100,000	475,000
Storm Drain						
Storm Water Master Plan Update	0	0	0	0	50,000	50,000
Development Impact Fee Update (5 year cycle)	0	0	0	0	15,500	15,500
SR-126 / Sespe Creek Detention Basin	0	0	0	50,000	50,000	100,000
Meadowlark Detention Basin Conversion	0	0	100,000	75,000	0	175,000
Blue Jay Detention Basin Conversion	0	0	0	50,000	68,000	118,000
Upper Goodenough Road County Drain	0	0	24,000	0	0	24,000
Fourth Street Culvert Replacement at Northeast	0	0	0	50,000	50,000	100,000
Subtotal Storm Drain	0	0	124,000	225,000	233,500	582,500
Total Capital Program	\$900,000	\$370,000	\$1,769,000	\$1,815,900	\$3,847,400	\$8,702,300

FISCAL YEAR 2020-21

AUTHORIZED FULL-TIME POSITIONS BY DEPARTMENT AND CLASSIFICATION

<u>Department/Classification</u>	<u>Number</u>
City Administration	
City Manager	1.00
Human Resources Director/Deputy City Clerk	1.00
Human Resources Assistant	1.00
Administrative Assistant	1.00
Finance and Central Support	
Finance Director	1.00
Assistant Finance Director	1.00
Fiscal Assistant	4.00
Planning and Community Development	
Planning & Community Development Director	1.00
Senior Planner	1.00
Building Inspector	1.00
Planning & Building Technician	1.00
Parks & Recreation	
Recreation Supervisor (VACANT)	1.00
Parks & Recreation Coordinator	2.00
Active Adult Center Coordinator	1.00
Fire Department	
Fire Chief	1.00
Fire Captain	3.00
Firefighter	3.00
Public Works	
Public Works Director (VACANT)	1.00
Public Works Supervisor	1.00
Senior Maintenance Worker	1.00
Maintenance Worker II	2.00
Maintenance Worker I	7.00
Total Authorized Full-Time Positions	<u>37.00</u>

CITY OF FILLMORE SALARY RANGES

Full-Time Positions

<u>Classification</u>	<u>Annual Minimum</u>	-	<u>Annual Maximum</u>
City Manager (Contract Employee)	\$ 190,181	-	\$ 190,181
Active Adult Coordinator	\$ 32,045	-	\$ 42,943
Administrative Assistant	\$ 35,378	-	\$ 47,410
Assistant City Manager	\$ 114,996	-	\$ 149,820
Assistant Finance Director	\$ 75,229	-	\$ 100,815
Building Inspector/Code Enforcement	\$ 66,519	-	\$ 89,142
Finance Administrator	\$ 51,282	-	\$ 68,723
Finance Director	\$ 114,996	-	\$ 149,820
Fire Captain	\$ 68,949	-	\$ 92,398
Fire Chief	\$ 114,996	-	\$ 149,820
Fire Engineer	\$ 54,848	-	\$ 73,515
Fiscal Assistant	\$ 36,534	-	\$ 48,959
Human Resources Assistant	\$ 42,292	-	\$ 53,977
Human Resources Director/Deputy City Clerk	\$ 67,544	-	\$ 90,515
Information Technology Technician	\$ 36,254	-	\$ 48,583
Maintenance Worker I	\$ 39,488	-	\$ 52,918
Maintenance Worker II	\$ 41,440	-	\$ 55,534
Meter Reader	\$ 33,511	-	\$ 44,907
Parks and Recreation Coordinator	\$ 30,000	-	\$ 40,203
Parks and Recreation Director	\$ 51,550	-	\$ 69,082
Planning Technician	\$ 42,164	-	\$ 56,504
Planning and Community Development Director	\$ 114,996	-	\$ 149,820
Public Works Director	\$ 114,996	-	\$ 149,820
Public Works Supervisor	\$ 81,215	-	\$ 108,837
PW Administrative Clerk	\$ 32,677	-	\$ 43,790
Senior Maintenance Worker	\$ 45,700	-	\$ 61,243
Senior Planner	\$ 75,229	-	\$ 100,815

CITY OF FILLMORE SALARY RANGES

Part-Time and Seasonal Positions

<u>Classification</u>	<u>Hourly Minimum</u>	-	<u>Hourly Maximum</u>
Active Adult Coordinator	\$ 17.00	-	\$ 17.00
Administrative Assistant	\$ 18.00	-	\$ 18.00
CATV Coordinator	\$ 15.00	-	\$ 15.00
Civilian Police Officer	\$ 20.55	-	\$ 20.55
Draftsperson/Engineer	\$ 20.00	-	\$ 21.00
Engineer	\$ 33.75	-	\$ 33.75
Engineering Inspector	\$ 45.15	-	\$ 45.15
Finance Admin	\$ 35.00	-	\$ 35.00
Financial Analyst	\$ 57.20	-	\$ 57.20
Fiscal Assistant I	\$ 15.75	-	\$ 15.75
Janitor	\$ 13.00	-	\$ 13.00
Office Aide	\$ 13.00	-	\$ 13.00
Pool Lifeguard I	\$ 13.00	-	\$ 13.00
Pool Lifeguard II	\$ 14.00	-	\$ 14.00
Pool Manager	\$ 14.00	-	\$ 15.00
School Crossing Guard	\$ 13.00	-	\$ 13.00
Senior Center Nutrition Worker	\$ 13.00	-	\$ 15.00
Sidewalk Grinder/Maintainer	\$ 13.00	-	\$ 13.00

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 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 if 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.

GLOSSARY

Capital Outlay

A budget appropriation category for infrastructure or equipment items.

Capital Project Fund

This fund type is used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

Certificates of Participation

Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

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.

GLOSSARY

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

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 later.

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.

GLOSSARY

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.

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. Results are used to 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.

GLOSSARY

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.

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.