

I – Special Programs

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

VETERANS MEMORIAL DISTRICT FUND 701

DESCRIPTION

The Veterans Memorial District is a non-profit Special District serving the Fillmore and Piru areas. The District is governed by a Board made up of five (5) elected or appointed Board members who serve four (4) year terms and must reside within the Fillmore Unified School District boundaries. The Board meets once per month, approves all warrants, and sets policies and procedures. The Veterans Memorial Building, built in 1954, is the largest Community Building in Fillmore. It is owned by the District, and is administered and maintained by the City of Fillmore Recreation Division. The Veterans of Foreign Wars Post 9637 also meets monthly at the building. The District maintains a memorial wall for fallen Veterans, and makes the Memorial Building available for affordable rental to youth groups, community organizations and services clubs for school and special events, weddings and community functions.

BUDGET HIGHLIGHTS

> The level of service provided to the District and the need for the City to recover its costs has been discussed with the Board at several meetings. In the past, the City was subsidizing the operation of the Memorial District and it can longer afford it. The Board is currently exploring its options and will make a decision in June. This budget assumes an increased level of service to the district and \$80,491 will have to be respread if the District goes out on its own.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	169,509	162,398	167,350	164,650
Transfers In	-	-	-	-
Total	169,509	162,398	167,350	164,650
Expenditures				
Salaries and Benefits	86,139	71,914	77,095	78,758
Furlough Deduction	-	-	(4,447)	-
Supplies and Services	68,409	78,309	88,738	80,288
Capital Outlay	16,430	646	-	-
Total	170,978	150,869	161,386	159,046
FT Personnel		0.89	1.06	0.68
PT Personnel		0.07	0.07	0.38

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 701 Veterans Memorial District

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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Revenue

701-0000-0301-001	Property Tax	76,995	83,954	77,000	83,000
701-0000-0301-006	Property Tax-HOPTR	4,500	277	4,500	4,500
701-0000-0303-021	Parcel Tax Assessment	27,740	27,219	28,600	28,600
701-0000-0306-050	Interest Earnings	1,243	948	1,200	1,000
701-0000-0306-053	Building Rents	34,272	25,935	32,000	27,000
701-0000-0306-055	Concessions-Bar	9,179	8,240	9,000	5,000
701-0000-0306-201	Bartender Fees	1,116	900	1,300	900
701-0000-0309-202	County Library	4,729	5,257	4,450	4,450
701-0000-0309-207	Youth Building	8,420	8,400	8,100	9,000
701-0000-0311-125	Misc Revenue	1,315	1,268	1,200	1,200
	Total Revenue	169,509	162,398	167,350	164,650

Expenditures

701-5991-0011-111	Full Time Salaries	45,969	39,035	44,796	29,944
701-5991-0011-112	Part Time Salaries	2,625	2,080	2,450	19,554
701-5991-0011-113	Overtime Pay	(4)	120	-	-
701-5991-0011-114	Education Pay	141	152	55	928
701-5991-0012-118	Retirement	9,566	8,312	9,106	8,791
701-5991-0013-122	FICA-Social Security	4,548	3,617	3,575	3,976
701-5991-0013-123	Worker's Compensation	4,148	2,936	1,862	2,072
701-5991-0013-124	Unemployment Insurance	738	487	403	406
701-5991-0014-126	Cafeteria Plan	9,103	6,873	6,359	4,779
701-5991-0014-127	Medical Insurance	6,441	6,561	6,613	6,589
701-5991-0014-128	Dental Insurance	637	540	689	696
701-5991-0014-129	Vision Insurance	100	77	95	99
701-5991-0014-130	Life Insurance/LTD	388	235	287	271
701-5991-0014-131	Uniforms/boots	515	387	427	427
701-5991-0014-132	Deferred Comp	858	142	-	-
701-5991-0014-133	Mileage Reimbursement	366	360	378	225
	Total Salaries and Benefits	86,139	71,914	77,095	78,758
701-5991-0014-139	Furlough Deduction	-	-	(4,447)	-

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 701 Veterans Memorial District

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
701-5991-0021-204	Election	-	2,246	3,000	3,000
701-5991-0021-208	Pest Control	1,000	1,000	1,000	1,000
701-5991-0021-211	Audit	-	1,195	3,325	3,325
701-5991-0021-212	Liab/prop/insurance/bonds	5,320	5,320	5,320	5,320
701-5991-0021-245	Accounting Expense	2,270	1,200	132	132
701-5991-0021-261	Grounds Maintenance	7,139	5,278	6,000	5,500
701-5991-0021-262	Contract Building Maint	-	-	15,750	7,000
701-5991-0021-267	HVAC Mtn	464	300	650	500
701-5991-0021-274	Admin Fee	3,500	3,600	3,600	3,710
701-5991-0021-284	Laundry	2,226	3,740	2,500	2,500
701-5991-0021-285	Property Tax Levy Report	550	675	675	810
701-5991-0031-300	Sales Tax Expense	292	198	500	500
701-5991-0031-301	Telephone	183	166	150	166
701-5991-0031-302	Utilities	23,071	24,512	24,000	24,000
701-5991-0031-303	Dues & Subscriptions	-	132	-	125
701-5991-0031-307	Office Supplies	-	-	100	100
701-5991-0031-308	Vehicle/equipment Mtn	4,317	8,914	4,000	4,000
701-5991-0031-309	Supplies & Materials	6,222	8,324	7,500	7,500
701-5991-0031-310	Misc Expense	140	-	200	200
701-5991-0031-311	Credit Card Expense	-	-	-	50
701-5991-0031-327	Trash Disposal	1,500	1,879	1,186	1,200
701-5991-0031-346	Grease Trap Cleaning	-	600	600	600
701-5991-0031-362	Building Mtn	4,234	3,376	3,500	4,500
701-5991-0031-363	Concessions-bar	5,981	5,617	5,000	4,500
701-5991-0031-364	Concession Supplies-Other	-	37	50	50
	Total Supplies and Services	68,409	78,309	88,738	80,288
701-5991-0031-382	Capital Improvement	14,662			-
701-5991-0051-503	Equipment Replacement	1,768	646	-	-
		16,430	646	-	-
	Total Expenditures	170,978	150,869	161,386	159,046

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

FILLMORE SENIOR CENTER FUND 708

DESCRIPTION

The Fillmore Senior Center provides a wide variety of services and programs for seniors and the general public. The Fillmore Senior Center is governed by a volunteer Board of seven (7) elected representatives who serve one (1) year terms and are responsible for developing and administering programs and managing day-to-day operations. The Board receives administrative and management support from the City. Financial support for programs and operations is provided by the Fillmore Redevelopment Agency, and the Multi-Purpose/Senior Center building is owned and maintained by the Agency.

The Senior Center provides numerous food service programs including: nutrition and nutrition education; food pantry; emergency food; onsite meals, and Meals on Wheels services; commodities; and special needs services, some which are funded through various grants from the Area Agency on Aging and Food Share. Grants are applied for and administered by the City. Additionally, the Senior Center offers recreational, educational and medical-related programs to the 55+ community.

BUDGET HIGHLIGHTS

- > The Senior Center Board assumed full responsibility for the operation of the Center as of July 1, 2012.
- > In FY 2012, the Senior Nutrition program was moved from this budget to the Recreation Fund 304.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	66,263	112,978	67,141	-
Transfers In	-	-	-	-
Total	66,263	112,978	67,141	-
Expenditures				
Salaries and Benefits	39,755	51,703	33,389	-
Furlough Deduction	-	-	(916)	-
Supplies and Services	42,389	59,060	79,535	-
Capital Outlay	-	-	-	-
Total	82,144	110,763	112,008	-
FT Personnel		0.30	0.20	-
PT Personnel		1.05	1.35	-

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 708 Fillmore Senior Center

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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Revenue

708-0000-0306-050	Interest Earnings	46	229	300	-
708-0000-0311-399	Prior Period Adjustment	-	2,296	-	-
708-0000-0378-125	Other Misc Revenue	313	1,561	2,100	-
708-0000-0378-168	Area Agency on Aging	20,000	20,447	-	-
708-0000-0378-212	Sr Nutrition-Donations	7,453	6,955	-	-
708-0000-0378-213	Donation - Ebell Club	-	-	8,965	-
708-0000-0378-220	Dr Hara	1,650	1,725	1,800	-
708-0000-0378-224	Senior Trips	65	91	-	-
708-0000-0378-225	United Way Allocation	7,574	1,875	-	-
708-0000-0378-226	Fireworks	27,826	42,933	45,000	-
708-0000-0378-231	Treasure Box	-	299	1,200	-
708-0000-0378-232	Tai Chi Class	-	241	528	-
708-0000-0378-233	Line Dance/Zumba Class	-	141	912	-
708-0000-0378-234	Art Class	-	185	336	-
708-0000-0378-902	Grant RDA Capital Fd 902	-	34,000	6,000	-
	Total Revenue	66,263	112,978	67,141	-

Expenditures

708-5993-0011-111	Full Time Salaries	11,304	12,495	10,062	-
708-5993-0011-112	Part Time Salaries	17,478	25,255	15,540	-
708-5993-0011-113	Overtime Pay	(22)	36	-	-
708-5993-0011-114	Education Pay	-	-	55	-
708-5993-0012-118	Retirement	2,469	3,691	2,097	-
708-5993-0013-122	FICA-Social Security	2,377	3,073	2,018	-
708-5993-0013-123	Worker's Compensation	1,717	1,883	659	-
708-5993-0013-124	Unemployment Insurance	424	457	201	-
708-5993-0014-126	Cafeteria Plan	1,928	2,026	1,123	-
708-5993-0014-127	Medical Insurance	1,365	2,218	1,248	-
708-5993-0014-128	Dental Insurance	135	156	130	-
708-5993-0014-129	Vision Insurance	21	23	18	-
708-5993-0014-130	Life Insurance/LTD	86	71	58	-
708-5993-0014-131	Uniforms/boots	76	91	-	-

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 708 Fillmore Senior Center

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
708-5993-0014-132	Deferred Comp	214	48	-	-
708-5993-0014-133	Mileage Reimb	183	180	180	-
	Total Salaries and Benefits	39,755	51,703	33,389	-
708-5993-0014-139	Furlough Deduction	-	-	(916)	-
708-5993-0021-211	Audit	-	1,079	1,200	-
708-5993-0021-212	Liab/prop/insurance/bonds	2,450	2,467	2,450	-
708-5993-0021-213	Directors and Officers Insurance	-	1,404	1,404	-
708-5993-0021-245	Accounting Expense	1,500	1,600	1,200	-
708-5993-0021-262	Building Maintenance	-	-	8,000	-
708-5993-0021-274	Admin Fee	500	550	550	-
708-5993-0031-212	Senior Nutrition	2,509	5,865	-	-
708-5993-0031-301	Telephone	789	792	750	-
708-5993-0031-302	Utilities	6,800	7,043	4,790	-
708-5993-0031-305	Postage/delivery	70	242	-	-
708-5993-0031-309	Supplies & Materials	685	1,424	1,200	-
708-5993-0031-310	Misc Expense	55	35	55	-
708-5993-0031-315	Sr Center Programs	6,360	4,232	10,000	-
708-5993-0031-316	Tai Chi Class	-	488	720	-
708-5993-0031-317	Dance Class	-	150	720	-
708-5993-0031-318	Art Class	-	521	480	-
708-5993-0031-324	Live Scan	921	704	580	-
708-5993-0031-362	Building Maintenance	-	-	8,965	-
708-5993-0031-376	Fireworks Expense	16,999	25,439	25,000	-
708-5993-0031-386	Senior Trips	237	-	-	-
708-5993-0031-390	Furniture and Equipment	-	4,585	-	-
708-5993-0031-399	Prior Period Adjustment	-	440	-	-
	Total Supplies and Services	42,389	59,060	68,064	-
	Total Expenditures	82,144	110,763	100,537	-

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

COMMUNITY FACILITIES DISTRICT #1 - FUND 803

DESCRIPTION

The City Amended Resolution 90-1586 on June 28, 1990, providing for the formation of Community Facilities District No. 1 and calling for an election to authorize the levying of a Special Tax within the CFD #1. On July 26, 1990, at an election held pursuant to the Act, the qualified electors within the boundaries of the CFD #1, authorized the CFD #1 to incur bonded indebtedness to finance certain major public capital infrastructure facilities, including, but not limited to street, sewer, drainage and water facilities within the CFD #1.

Community Facilities District No. 1 (North Fillmore Industrial Park) originally consisted of 33 parcels located within a 126.35 acre area, in the Levee Drive Industrial Park Area. The properties are located southeast of Sespe Creek, north of Third Street and west of Goodenough Road and/or "A" Street, in a somewhat triangular area, in the City of Fillmore, Ventura County, California.

BUDGET HIGHLIGHTS

> Administrative costs include placing the assessments on the tax roll, following up on delinquent and foreclosed properties. General City Administrative costs were increased by \$177 or 3 percent.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	153,019	251,398	200,275	199,775
Transfers In	-	-	-	-
Total	<u>153,019</u>	<u>251,398</u>	<u>200,275</u>	<u>199,775</u>
Expenditures				
Principal	75,000	70,000	75,000	85,000
Interest	112,295	109,360	106,332	102,868
Administrative Charges	22,596	16,116	16,833	17,010
Total	<u>209,891</u>	<u>195,476</u>	<u>198,165</u>	<u>204,878</u>

Personnel

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 803 Community Facilities District #1

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue					
803-0000-0303-230	Special Taxes	152,516	250,777	199,375	199,375
803-0000-0306-050	Interest Earnings	503	621	900	400
	Total Revenue	<u>153,019</u>	<u>251,398</u>	<u>200,275</u>	<u>199,775</u>
Expenditures					
803-7301-0085-101	General Fund Admin	11,698	5,883	5,883	6,060
803-7301-0085-861	Principal Payment CFD #1	75,000	70,000	75,000	85,000
803-7301-0085-862	Interest Payment CFD#1	112,295	109,360	106,332	102,868
803-7301-0085-863	Trustee Charges CFD#1	2,750	2,750	2,750	2,750
803-7301-0085-864	Other Admin Charges	8,148	7,483	8,200	8,200
	Total Expenditures	<u>209,891</u>	<u>195,476</u>	<u>198,165</u>	<u>204,878</u>
	Total Expenditures/Transfers Out	<u>209,891</u>	<u>195,476</u>	<u>198,165</u>	<u>204,878</u>

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

COMMUNITY FACILITIES DISTRICT #2 FUND 804

DESCRIPTION

The City Amended Resolution 95-2017 on May 30, 1995, providing for the formation of Community Facilities District #2 and calling for an election to authorize the levying of a Special Tax within the CFD #2. On May 30, 1995, at an election held pursuant to the Act, the qualified electors within the boundaries of the CFD #2, authorized the CFD #2 to incur bonded indebtedness to finance the cost of construction of street, sewer, drainage and water facilities within the CFD #2 area.

Community Facilities District No. 2 (Balden Towne Plaza Public Improvements) consists of 14 parcels located within a rectangular area south of Ventura Street, north of River Street, west of Central Avenue and east of "A" Street, in the City of Fillmore, Ventura County, California.

BUDGET HIGHLIGHTS

> Administrative costs include placing the assessments on the tax roll, following up on delinquent and foreclosed properties. General City Administrative costs were increased by \$93 or 3 percent.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	90,952	77,963	76,315	76,515
Transfers In	-	-	-	-
Total	<u>90,952</u>	<u>77,963</u>	<u>76,315</u>	<u>76,515</u>
Expenditures				
Principal	40,000	40,000	40,000	35,000
Interest	29,755	28,315	26,805	25,335
Administrative Charges	15,151	10,387	12,420	12,513
Total	<u>84,906</u>	<u>78,702</u>	<u>79,225</u>	<u>72,848</u>
Personnel				

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 804 - Community Facilities District #2

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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Revenue

804-0000-0303-230 Special Taxes	90,952	77,663	76,315	76,315
804-0000-0306-050 Interest Earnings	-	300	-	200
Total Revenue	90,952	77,963	76,315	76,515

Expenditures

804-7302-0085-101 General Fund Admin	6,257	3,095	3,095	3,188
804-7302-0085-861 Principal Payment CFD #2	40,000	40,000	40,000	35,000
804-7302-0085-862 Interest Payment 3/01 CFD #2	29,755	28,315	26,805	25,335
804-7302-0085-863 Fiscal Agent Charges	-	-	1,325	1,325
804-7302-0085-864 Other Admin Charges CFD #2	8,894	7,292	8,000	8,000
Total Expenditures	84,906	78,702	79,225	72,848

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

COMMUNITY FACILITIES DISTRICT #3 FUND 806

DESCRIPTION

The Mello-Roos Community Facilities Act ("Act") of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. Pursuant to the Act, on December 9, 2003, the City Council of the City of Fillmore Amended resolutions stating its intent to establish the District, to authorize the levy of Special Taxes on land within the boundaries of the District, to authorize the issuance of bonds and to have an election held pursuant to the Act. The landowner who comprised the sole qualified elector of the District at the time of the election on April 27, 2004, authorized the District to incur bonded indebtedness in an amount not to exceed \$3 million to finance the Improvements.

The District includes 63 Parcels, consisting of approximately 13 gross acres of land located on the south side of River Street at Deerfield Drive in the City of Fillmore.

BUDGET HIGHLIGHTS

> Administrative costs include placing the assessments on the tax roll, following up on delinquent and foreclosed properties. General City Administrative costs were increased by \$180 or 3 percent.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	170,905	188,724	214,700	213,610
Transfers In	-	-	-	-
Total	<u>170,905</u>	<u>188,724</u>	<u>214,700</u>	<u>213,610</u>
Expenditures				
Principal	5,000	10,000	15,000	20,000
Interest	145,513	145,170	144,588	143,755
Administrative Charges	22,360	13,616	16,644	16,824
Total	<u>172,873</u>	<u>168,786</u>	<u>176,232</u>	<u>180,579</u>
Personnel				

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 806 - Community Facilities District #3

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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Revenue

806-0000-0303-230	Special Taxes	169,531	187,582	212,700	212,700
806-0000-0306-050	Interest Earnings	1,374	1,142	2,000	900
806-0000-0306-151	Interest Earnings Fiscal Agent	-	-	-	10
	Total Revenue	170,905	188,724	214,700	213,610

Expenditures

806-7303-0085-101	General Fund Admin	11,799	5,984	5,984	6,164
806-7303-0085-861	Principal Payment	5,000	10,000	15,000	20,000
806-7303-0085-862	Interest Payment	145,513	145,170	144,588	143,755
806-7303-0085-863	Trustee Charges	1,660	1,660	1,660	1,660
806-7303-0085-864	Other Admin Charges	8,901	5,972	9,000	9,000
	Total Expenditures	172,873	168,786	176,232	180,579

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

COMMUNITY FACILITIES DISTRICT #5 FUND 809

DESCRIPTION

The Mello-Roos Community Facilities Act ("Act") of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. On January 10, 2005, the City Council of the City of Fillmore ("City") Amended the Resolution of Intention, stating its intention to establish the City of Fillmore Community Facilities District No. 5 (Heritage Valley Parks) ("District"). The resolution designated a portion of the District as Improvement Area A and a portion as Improvement Area B. On February 14, 2006, the City Council Amended the Resolution of Formation and the eligible landowners approved the levy of a special tax and the incurring of indebtedness.

In March 2010, Griffin Homes assigned responsibility for Community Facilities District #5 to Hearthstone. At this time bonds have not been issued. The additional expense budgeted is for costs associated with issuing the bonds to reimburse the developer for capital improvements. Funds are accumulating in this fund in anticipation of these public improvements.

BUDGET HIGHLIGHTS

> The Developer, Hearthstone has requested reimbursement of costs for building infrastructure. The reimbursement amount cannot exceed the amount available in the fund. Staff has estimated \$750,000. The actual amount will be determined by the firm auditing the expenditures. The Developer may choose to ask for bonds to be issued to reimburse for costs incurred to date. This process will come before the City Council.

> Administrative costs include placing the assessments on the tax roll, following up on delinquent and foreclosed properties. General City Administrative costs were increased by \$177 or 3 percent.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	189,485	206,709	202,254	200,254
Transfers In	-	-	-	-
Total	<u>189,485</u>	<u>206,709</u>	<u>202,254</u>	<u>200,254</u>
Expenditures				
Capital Outlay	-	-	-	750,000
Principal				-
Interest				-
Administrative Charges	10,249	9,243	20,332	20,509
Total	<u>10,249</u>	<u>9,243</u>	<u>20,332</u>	<u>770,509</u>
Personnel				

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 809 - Community Facilities District #5

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
<u>Revenue</u>					
809-0000-0303-230	Special Taxes	187,923	204,242	200,254	200,254
809-0000-0306-050	Interest Earnings	1,562	2,467	2,000	-
	Total Revenue	<u>189,485</u>	<u>206,709</u>	<u>202,254</u>	<u>200,254</u>
<u>Expenditures</u>					
809-7305-0021-245	Accounting Expense	-	-	10,000	10,000
809-7305-0085-101	General Fund Admin	5,800	5,883	5,883	6,060
809-7305-0085-864	Other Admin Charges	4,449	3,360	4,449	4,449
	Total Expenditures	<u>10,249</u>	<u>9,243</u>	<u>20,332</u>	<u>20,509</u>
<u>Capital</u>					
809-7305-0051-051	Hearthstone Reimbursement	-	-	-	750,000
	Total Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>750,000</u>
	Total Expenditures & Capital	<u>10,249</u>	<u>9,243</u>	<u>20,332</u>	<u>770,509</u>

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

COMMUNITY FACILITIES DISTRICT #6 FUND 811

DESCRIPTION

The City Amended Resolution 06-2917 on April 11, 2006, providing for the formation of Community Facilities District #6 (Sespe Creek and River Street Improvements - COD #6) pursuant to the Mello-Roos Community Facilities Act of 1982.

CFD #6 was formed for 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.

The facilities may include the costs of design, engineering and planning, the costs of any environmental or other studies, surveys or reports, soils testing, permits, plan check and inspection fees, insurance, legal and related overhead costs, coordination and supervisions and any other costs or appurtenances related to any of the foregoing. Community Facilities District #6 is responsible for 5.9% of the debt service payment on the 2007 Water Recycling Revenue Bonds.

At this time bonds have not been issued.

BUDGET HIGHLIGHTS

> As part of the formation of Community Facilities District #6, a portion of the assessment pays for 5.9 percent of the debt service payment on the 2007 Water Recycling Bonds. Payments for debt service in the amount of \$381,762 had been collected in previous fiscal years and was paid to the Sewer Fund in FY 2011. The FY 2013 payment of \$202,809 is budgeted as a payment to the Sewer Fund.

> Administrative costs include placing the assessments on the tax roll. General City Administrative costs were increased by \$177 or 3 percent.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	172,115	214,350	213,140	213,140
Transfers In	-	-	-	-
Total	<u>172,115</u>	<u>214,350</u>	<u>213,140</u>	<u>213,140</u>
Expenditures				
Principal				-
Interest				-
Sewer 2007 Water Recycling Bonds	-	381,762	202,785	202,809
Administrative Charges	10,000	9,051	10,083	10,260
Total	<u>10,000</u>	<u>390,813</u>	<u>212,868</u>	<u>213,069</u>
Personnel				

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

Fund 811 Community Facilities District #6

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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Revenue

811-0000-0303-230	Special Taxes CFD #6	172,115	212,640	212,640	212,640
811-0000-0306-050	Interest Earnings	-	1,710	500	500
	Total Revenue	<u>172,115</u>	<u>214,350</u>	<u>213,140</u>	<u>213,140</u>

Expenditures

811-7306-0085-101	General Fund Admin	5,800	5,883	5,883	6,060
811-7306-0085-301	Sewer 2007 Water Recycling E	-	381,762	202,785	202,809
811-7306-0085-864	Other Admin Charges	4,200	3,168	4,200	4,200
	Total Expenditures	<u>10,000</u>	<u>390,813</u>	<u>212,868</u>	<u>213,069</u>

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

SUCCESSOR AGENCY TO THE FILLMORE REDEVELOPMENT AGENCY FUND 932

DESCRIPTION

The Former Redevelopment Agency Debt Service Fund received 80 percent of tax increment from the County of Ventura. On June 27, 2011, the State passed legislation, AB 1X 26 and AB 1X 27 that would dissolve Redevelopment Agencies unless the City paid a certain sum to the State. The Supreme Court on December 29, 2011 declared that the State could dissolve Redevelopment Agencies but the City could not pay to keep the Agency. As part of the implementation process, the Supreme Court ruled that as of February 1, 2012, all Redevelopment Agencies were dissolved. The City choose to become the Successor Agency for both the Redevelopment Agency and the Low/Mod Housing function. The new legislation provided that only State approved Recognized Obligation Payments could be paid from property tax that would have gone to the former Redevelopment Agency.

The County of Ventura had to establish a Real Property Tax Trust Fund and deposit proceeds from property taxes into that fund. The County then paid any required pass through obligations and deducted County administrative costs. The only amount the County remits to the Successor Agency are amounts approved on the Recognized Obligation Payment Schedule for the six month period from July through December, these funds are paid in June each year and for the six month period January through June, these funds are paid in January of each year. Any funds not required for payment of Enforceable Obligations will be reallocated to the taxing agencies within the former Redevelopment area. The debt and other recognized obligations are now budgeted in this fund and property tax revenue is budgeted in the Retirement Obligation Fund 936 and transferred to the Successor Agency Fund 932.

The State Department of Finance has recognized that the following debt service meet the Enforceable Obligation criteria:

905-7208: 2005A Revenue Bonds Subordinate

On February 16, 2006, the Fillmore Public Financing Authority sold \$13,225,000 total aggregate principal amount of 2005 Revenue Bonds Series A and loaned the proceeds from the bonds to the Fillmore Redevelopment Agency.

From the issuance, the Authority paid issue costs of \$160,000, financed a reserve fund in the amount of \$950,000, and loaned the balance to the Redevelopment Agency to fund various projects in the amount of \$12,115,000. The loan is secured by incremental property tax revenues of the Agency and the interest rate varies between 3.25% and 5.50%. Interest payments are due semi-annually each May 15 and November 15 with annual principal payments due each May 15 through 2031. Debt service, administrative costs and trustee charges are paid from the Successor Agency Fund.

905-7500: 2006A Sub Lien Tax Allocation Bonds

On August 10, 2006, the Public Financing Authority issued \$38,970,000 of 2006 Series A bonds and loaned the proceeds from the bonds to the Fillmore Redevelopment Agency. The bond funds were used to finance projects within the Agency's Project Area, fund a reserve account, and advance refund the 2003 loan from the Fillmore Public Authority (PFA) in the amount of \$30,895,982. The bonds are junior and subordinate to the 2005 loans with the PFA. The bonds are secured by a pledge of future tax increment revenues of the Agency. The bonds mature annually beginning May 1, 2007 and ending May 1, 2031. Interest is payable semi-annually each May 1 and November 1, calculated at rates ranging from 4% to 5.37%. The issue consists of \$7,190,000 of serial bonds due from 2007 through 2018 and \$31,780,000 of term bonds due from 2021 through 2031. Debt service, administrative costs and trustee charges are paid from the Successor Agency Fund.

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

SUCCESSOR AGENCY TO THE FILLMORE REDEVELOPMENT AGENCY FUND 932 CONTINUED

905-7502: 2006 Sub Lien Tax Allocation Bank Anticipation Notes

On December 28, 2006, the Agency issued \$9,450,000 of 2006 Tax Allocation Bond Anticipation Notes. The proceeds from the notes were used to pay for costs of issuance, fund a reserve fund, fund capitalized interest and finance projects within the Agency's Project Area. The Notes are junior and subordinate to the 2005 Public Financing Authority loan and the 2006 Tax Allocation Bonds. The Notes are secured by a pledge of future taxable semi-annually each May 1 and November 1 at a rate of 4.70%. In FY 2010 \$8,565,000 of the note proceeds were used to pay down the \$9,450,000 in outstanding notes. The outstanding principal balance of the Notes as of June 30, 2011 was \$885,000 and is due in May 2013. Debt service, administrative costs and trustee charges are paid from the Successor Agency Fund.

BUDGET HIGHLIGHTS

- > The Successor Agency's debt includes principal, interest, administrative costs and trustee charges for the 2005A Revenue Bonds, Subordinate, the 2006A Sub Lien Tax Allocation Bonds and the 2006 Sub Lien Tax Allocation Bank Anticipation Notes.
- > The Department of Finance (DOF) has disallowed certain costs incurred by the former redevelopment agency and the Successor Agency has appealed. If the State prevails, there is a \$1.3 million beginning deficit that will need to be funded, as well as the FY 2012 projected deficit for the Theatre (\$398,848) and a limit on the amount of administrative costs that can be charged in FY 2012. It is uncertain whether the deficit can be paid from the RDA Debt Service Fund. Staff has not made any transfers from other funds to cover the beginning deficit or removed any expenditures that were charged to this fund until the State makes its final determinations
- > The Administrative Cost budget for the Successor Agency is set at 3 percent of the property tax allocation or \$250,000, whichever is greater. The Agency has budgeted \$250,000 for administrative costs.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	-	-	-	44,538
Transfers In	-	-	-	4,450,000
Total	-	-	-	4,494,538
Expenditures				
Salaries & Benefits	-	-	-	166,561
Furlough Deduction	-	-	-	-
Supplies & Services	-	-	-	52,155
Other Costs	-	-	-	135,116
Principal Payments	-	-	-	1,805,000
Interest Payments	-	-	-	2,586,268
Pass Through Agreements	-	-	-	-
Debt Svc Administrative Charges	-	-	-	13,358
Total	-	-	-	4,758,458
FT Personnel				1.13
PT Personnel				0.10

**CITY OF FILLMORE, AS SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2013 ADOPTED BUDGET**

Fund 932 SA Debt Service Fund

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

Revenue

932-0000-0306-050	Interest Earnings	-	-	-	500
932-0000-0306-051	Interest Earnings-Loans	-	-	-	2,500
932-0000-0306-151	Interest Earnings - Fiscal Agent	-	-	-	70
932-0000-0311-138	Utility Reimbursement - HVTB	-	-	-	1,800
932-0000-0392-907	Rental Income-Fillmore/Western	-	-	-	23,000
932-0000-0392-908	Rental Income-Track Lease	-	-	-	9,668
932-0000-0392-909	Rental Income-F&W Ridership	-	-	-	7,000
	Total Revenue	-	-	-	44,538

Transfers In

932-0000-0400-936	Transfer In - Retirement Obligation	-	-	-	4,450,000
	Total Transfers In	-	-	-	4,450,000

Total Revenue/Transfers In	-	-	-	4,494,538
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Expenditures/Transfers Out

Expenditures

4537 Administration

932-4537-0011-111	Full Time Salaries	-	-	-	106,191
932-4537-0011-112	Part Time Salaries	-	-	-	8,988
932-4537-0011-114	Education Pay	-	-	-	218
932-4537-0012-118	Retirement	-	-	-	22,591
932-4537-0013-122	FICA-Social Security	-	-	-	10,071
932-4537-0013-123	Worker's Compensation	-	-	-	3,055
932-4537-0013-124	Unemployment Insurance	-	-	-	899
932-4537-0014-126	Cafeteria Plan	-	-	-	3,757
932-4537-0014-127	Medical Insurance	-	-	-	7,545
932-4537-0014-128	Dental Insurance	-	-	-	713
932-4537-0014-129	Vision Insurance	-	-	-	101
932-4537-0014-130	Life Insurance/LTD	-	-	-	702
932-4537-0014-133	Mileage Reimb	-	-	-	1,728
	Total Salaries and Benefits	-	-	-	166,561
932-4537-0014-139	Furlough Deduction	-	-	-	-

**CITY OF FILLMORE, AS SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2013 ADOPTED BUDGET**

Fund 932 SA Debt Service Fund

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
932-4537-0021-202	Legal Services	-	-	-	15,000
932-4537-0021-211	Audit	-	-	-	6,000
932-4537-0021-245	Contract Services	-	-	-	8,733
932-4537-0031-303	Dues & Subscriptions	-	-	-	3,650
932-4537-0031-304	Meetings & Travel	-	-	-	2,500
932-4537-0031-306	Printing/Advertising	-	-	-	1,000
932-4537-0085-101	General Fund Admin	-	-	-	15,272
	Total Supplies and Services	-	-	-	52,155
	Total Administration	-	-	-	218,716
	<u>7102 Other Costs</u>				
932-7102-0021-201	Legal related to property	-	-	-	20,000
932-7102-0021-212	Liab/prop/insurance/bonds	-	-	-	35,000
932-7102-0021-440	CDF #2 Taxes - Watt Develop	-	-	-	16,000
932-7102-0021-455	SP Railroad Track/Line Lease	-	-	-	10,116
932-7102-0021-456	Property related costs	-	-	-	30,000
932-7102-0031-455	HVTB/Fillmore Western Costs	-	-	-	24,000
	Total Other	-	-	-	135,116

**CITY OF FILLMORE, AS SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2013 ADOPTED BUDGET**

Fund 932 SA Debt Service Fund

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
<u>7208 - 2005A Revenue Bonds Subordinate</u>					
932-7208-0085-861	Principal Payment	-	-	-	360,000
932-7208-0085-862	Interest Payment	-	-	-	588,488
932-7208-0085-863	Fiscal Agent Charges	-	-	-	1,978
932-7208-0085-864	Admin Charges	-	-	-	1,750
	Total 2005A Bonds	-	-	-	952,216
<u>7500 - 2006A Sub Lien Tax Allocation Bonds</u>					
932-7500-0085-475	Principal Payment - 2006A TAB	-	-	-	560,000
932-7500-0085-476	Interest Payment - 2006A TAB	-	-	-	1,956,185
932-7500-0085-863	Trustee Charges	-	-	-	2,190
932-7500-0085-864	Other Admin Charges	-	-	-	1,750
	Total 2006A TAB	-	-	-	2,520,125
<u>7502 - 2006 Sub Lien Tax Allocation Bank Anticipation Notes</u>					
932-7502-0085-475	Principal Payment - 2006 Note	-	-	-	885,000
932-7502-0085-476	Interest Payment - 2006 Note	-	-	-	41,595
932-7502-0085-863	Trustee Charges	-	-	-	2,190
932-7502-0085-864	Admin Charges	-	-	-	3,500
	Total	-	-	-	932,285
	Total Debt Service				4,404,626
	Total Expenditures/Debt Service	-	-	-	4,758,458
	Total Expenditures/Transfers Out	-	-	-	4,758,458

**CITY OF FILLMORE
2013 ADOPTED BUDGET**

**SUCCESSOR AGENCY TO THE FILLMORE REDEVELOPMENT AGENCY RETIREMENT OBLIGATION
FUND 936**

DESCRIPTION

The Former Redevelopment Agency was dissolved effective February 1, 2012. As part of the legislation, the Successor Agency had to establish a Retirement Obligation Fund. The property tax revenue paid by the County of Ventura in June and January of each year, beginning with the June 2012 payment, will be recorded in the Retirement Obligation Fund 936 and transferred to the Successor Agency Fund 932 to pay recognized obligations approved by the State Department of Finance, County of Ventura and the State Controller's offices.

BUDGET HIGHLIGHTS

> The revenue received by the Successor Agency from property taxes is net of pass through obligations which will be paid by the County of Ventura from the property taxes collected from the area of the former Redevelopment Agency. Also deducted from the property tax amount is the County's administrative costs.

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Revenue	-	-	-	4,450,000
Transfers In	-	-	-	-
Total	-	-	-	4,450,000
Expenditures				
Supplies & Services	-	-	-	-
Total	-	-	-	-
Personnel				

CITY OF FILLMORE, AS SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2013 ADOPTED BUDGET

Fund 936 Retirement Obligation Fund

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

Revenue

936-0000-0306-050	Interest Earnings	-	-	-	-
936-0000-0396-936	Property Tax Trust	-	-	-	4,450,000
	Total Revenue	-	-	-	4,450,000
	Total Revenue/Transfers In	-	-	-	4,450,000

Expenditures/Transfers Out

Transfers Out

936-8500-0000-935	Transfer Out - Successor Agency	-	-	-	4,450,000
	Total Transfers Out	-	-	-	4,450,000
	Total Expenditures/Transfers Out	-	-	-	4,450,000

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