

CITY OF CAMARILLO CALIFORNIA



2012 – 2014 BUDGET

INCLUDES THE CAMARILLO
SANITARY DISTRICT



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Camarillo
California**

For the Biennium Beginning

July 1, 2010

President

Executive Director

Budget-at-a-Glance

City of Camarillo, California

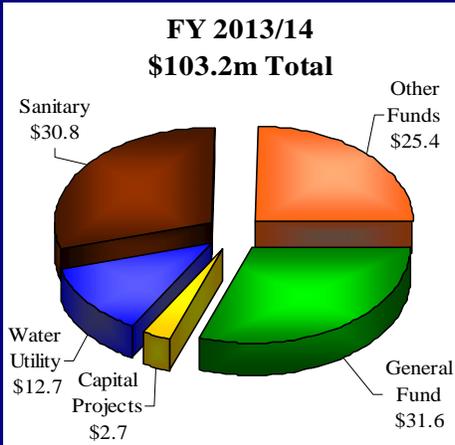
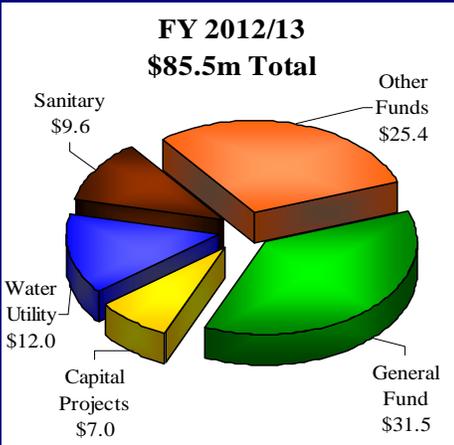
Budget Fiscal Years 2012-2014

City Council Adopts Fiscal Years 2012-2014 Budget

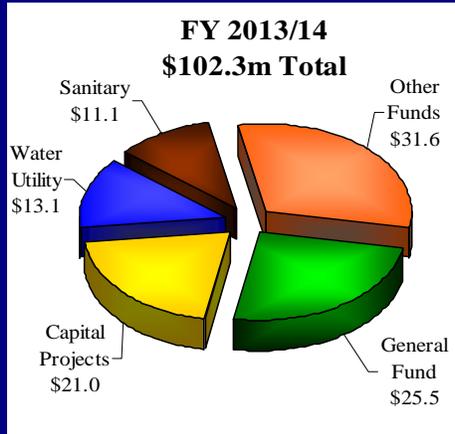
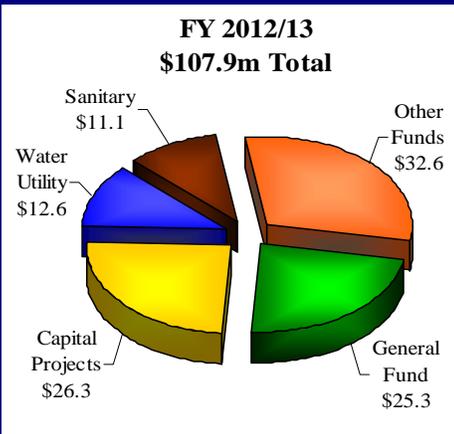
- ◆ The City Council adopted the budget for Fiscal Years 2012-2014 at their meeting on June 27, 2012. The fiscal year begins July 1, 2012.
- ◆ The City staff will constantly monitor the revenues and expenditures to ensure a rapid response to events that impact the budget and the financial base of City of Camarillo.
- ◆ The City Council will formerly review the budget at least twice before the end of Fiscal Year 2012/13.
- ◆ The majority of the City's discretionary revenues are recorded in the General Fund.

Overview

Revenue/Sources (\$ millions)



Expenditures/Uses (\$ millions)



Capital Improvement Projects FY 2012/13

Project	Expenditure
Pavement Rehabilitation	\$ 4,900,000
Wastewater Treatment Plant Salts Management Infrastructure	4,500,000
Daily Drive Sewer Improvements	3,330,000
Wastewater Main/Pump Station Repairs/Improvements	3,200,000
All Other Projects	3,135,000
Miscellaneous Landscaping/Median Improvements	2,685,000
Santa Rosa Road Widening	1,710,000
Pancho Road Reclaimed Water Pipeline	1,600,000
Water Infrastructure Repairs/Improvements	1,198,000
Total CIP	\$ 26,258,000

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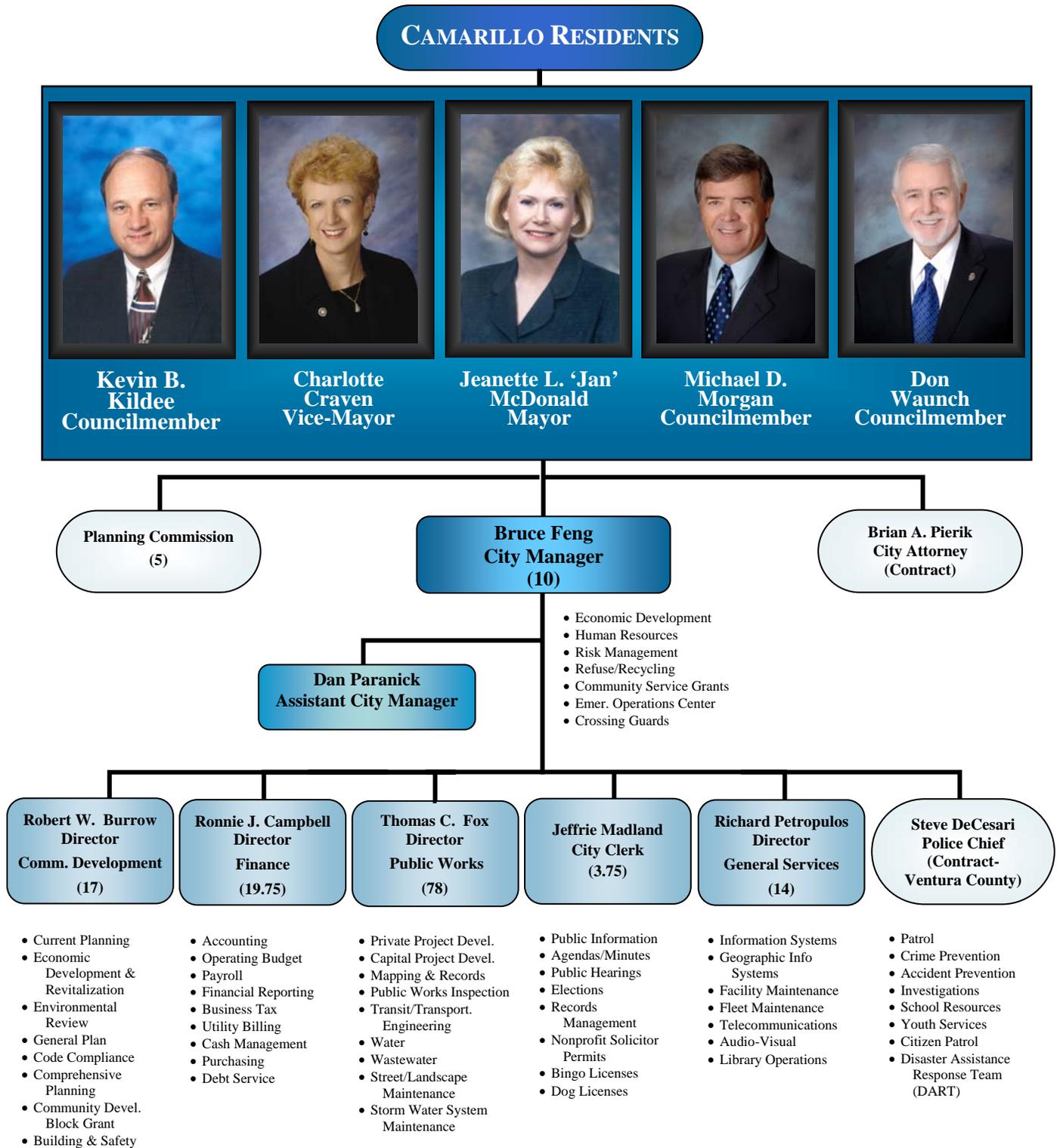
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CITY OF CAMARILLO

ORGANIZATIONAL STRUCTURE AND DIRECTORY OF CITY OFFICIALS



Mission Statement

“Dedicated to providing effective and efficient municipal services that promote a high quality of life, economic vitality, and a safe environment.”

Goals & Objectives

Fiscal Management: “It is the goal of the City Council to maintain sound and conservative financial practices to ensure the fiscal sustainability of the City.”

- ◆ **Communicate to the community the City’s commitment to sound and conservative financial practices to ensure the City’s ability to maintain current levels of service and to continue to support community programs during these economically challenging times.**
- ◆ **Perform organizational structure review for economic efficiencies and effectiveness, including contract services and vendors.**

Community Enrichment: “It is the goal of the City Council to provide a safe and enriched environment where people can live, work and play.”

- ◆ **Consider options and opportunities for reuse of the old library site.**
- ◆ **Expand and enhance library programs and services as appropriate.**
- ◆ **Enhance community safety through expanded public awareness and educational programs.**

Cal State University - Channel Islands: “It is the goal of the City Council to maintain a close working relationship with the university.”

- ◆ **Continue interaction with the University in regard to City, University, and student issues such as student services, housing, and facilities.**
- ◆ **Maintain presence and involvement in the Town and Gown Division of the League of California Cities.**

Land Use and Transportation: “It is the goal of the City Council to plan appropriate land uses, streets, bikeways, infrastructure, and transit system.”

Environment/Resource Management: “It is the goal of the City Council to provide cost effective, efficient services to the public while minimizing impacts on the environment.”

- ◆ **Work with other governmental agencies on development of a regional water treatment plant.**

Community Redevelopment: “It is the goal of the City Council to provide opportunities to redevelop and develop commercial, industrial and residential areas to improve services, businesses and housing, and to deter and alleviate blight.”

- ◆ **Implement State Legislation (ABx1 26 and AB1484) to maximize community benefit.**
- ◆ **Develop alternate methods to move forward with housing and non-housing projects without redevelopment.**
- ◆ **Evaluate the future role of the Camarillo Community Development Commission.**

Economic Development: “It is the goal of the City Council to maintain a positive environment for new business, expansion and retention of existing businesses through staff assistance and provide efficient processing of proposals.”

- ◆ **Develop and implement strategy for economic development.**

Community Relations: “It is the goal of the City Council to maintain effective communication with the community.”

Governmental Relations: “It is the goal of the City Council to maintain effective communications with local, state and federal elected representatives and other local public agencies including schools, parks, and special districts.”

- ◆ **Be proactive in defending the City’s interests.**

Employee Relations: “It is the goal of the City Council to maintain an effective workforce through competitive salaries, benefits, and training.”

Please refer to the Budget Detail section of this document for each department’s specific activities planned for FY 2012-2014 in support of these goals.



CITY OF CAMARILLO

Office of the City Manager

July 1, 2012

Executive Transmittal Letter

Honorable Mayor and Members of the City Council

This document represents the 2012-2014 Adopted Budget for the City of Camarillo and the Camarillo Sanitary District (CSD), incorporated into one document. Any reference throughout this memo to the City should also be interpreted to include the CSD, where appropriate. Adoption of the budget is one of the most important actions taken by the City Council, as it establishes the City's direction for the upcoming fiscal year, and to the extent the decisions have long-term implications, into the future.

Prior to the commencement of the budget process, the City Council and staff engage in a Goal Setting Study Session. In that session, goals are reviewed from the current year (Fiscal Year 2011/12) and an update in February 2012 as to their progress is provided. City Council and staff then look forward and establish goals and objectives for the forthcoming year (Fiscal Year 2012/13). Those goals and objectives then become a basis for the Fiscal Year 2012-2014 budget development. The Goals and Objectives that emerged from the February 15, 2012 Study Session include:

- ◆ Fiscal Management
- ◆ Community Enrichment
- ◆ California State University-Channel Islands
- ◆ Land Use and Transportation
- ◆ Environment/Resource Management
- ◆ Community Redevelopment
- ◆ Economic Development
- ◆ Community Relations
- ◆ Governmental Relations
- ◆ Employee Relations

Two goals that were very critical to the Fiscal Year 2012-2014 Budget process were:

Fiscal Management

The City Council reaffirmed its commitment to sound fiscal responsibility by establishing a separate goal of Fiscal Management. This Goal, to maintain sound and conservative financial practices to ensure the fiscal sustainability of the City, provided the backdrop for development of the proposed 2012-2014 Budget. Emphasis includes communication to the community, commitment to sound and conservative financial practices to ensure the City's ability to maintain current levels of service, and to continue to support community programs during these economically challenging times. Staff has also been directed to perform organizational structure reviews for economic efficiencies and effectiveness, including contract services and vendors.

Redevelopment Operations

In 1996, the City established the Camarillo Community Development Commission (CDC) to implement the Camarillo Corridor Project redevelopment program. The first project included the renovation of the Camarillo “Old Town” area of Ventura Boulevard. With the support of the merchants in the “Old Town” area, the City began to implement a community goal to renovate the area into a pedestrian-oriented, mixed-use district. The City began with the development of the “Old Town” Design Guidelines and an economic analysis to set the framework for the renovation of the area. The City also implemented a facade program for 47 businesses within the “Old Town” area.

With the elimination of Redevelopment Agencies effective February 1, 2012, the City then elected to become the Successor Agency to the Former Redevelopment Agency (RDA) for both Housing and Non-Housing activities. In that capacity, the City will work to implement the dissolution of RDA activities consistent with legislation in a way that:

- ◆ Preserves the existing assets of the Former Redevelopment Agency.
- ◆ Services the outstanding debt of the Former Redevelopment Agency in a timely manner.
- ◆ Maximizes the redistribution of tax increment subsequent to the dissolution to all effect taxing entities.
- ◆ Minimizes the fiscal exposure of the City of Camarillo.

NAVIGATING THE BUDGET

The 2012-2014 Budget document is organized into sections. This section includes the budget message and summary information. Staff from all departments used the City’s financial system to input their budget requests which have been incorporated into this budget.

THE BUDGET PROCESS

The Budget process began in January 2012, when the City Manager and Director of Finance sent forth the *Guidelines for Budget Preparation for the Fiscal Year 2012-2014* to each Department Head and other key staff involved in the budget process. Those instructions were followed by a training session conducted by Finance staff to walk through the budget process and data entry requirements.

Following an initial round of budget discussions, after reviewing a preliminary estimate of projected revenues and expenditures, Department Heads were asked to provide the City Manager with recommended reductions to their budgeted expenditures that would better align them with the projected revenue for the Fiscal Year 2012-2014 time period. In most recent years, with the downturn in the economy, departments were routinely tightening their fiscal belts and recognizing the opportunity to decrease expenditures when and where possible. These downward adjustments to the budget to some degree reflected what departments have begun doing in practice. This provided them an opportunity to realign their budgetary level of expenditures consistent with current practice. Additionally, departments were requested to critically assess department operations and thus achieve economic efficiencies through process streamline and redesigned workflow.

Following submittal of departmental budget revision, the Assistant Director of Finance met with key department staff to summarize the fiscal impact of the recommended revisions and impact to service levels, if any. This information was presented in summary to the Director of Finance

Executive Transmittal Letter

for subsequent review with the City Manager. A series of budget meetings were held in April and May with the City Manager, Assistant City Manager, and Director of Finance, to further develop the plan of budget reconciliation. Central to this discussion was the fiscal impact of the loss of Redevelopment, potential loss of funding for Transit/Road Maintenance as well as additional future State take aways.

A final series of Budget Reconciliation Meetings were held in May with the City Manager, Assistant City Manager, and Director of Finance, to reconcile the proposed budget within fiscal capacity and emerge with a long range plan toward fiscal sustainability in the “*New Economic Normal*”.

On May 9, 2012, the City Council held a Study Session to discuss and provide an opportunity for public input regarding the Five-Year Capital Improvement Program (CIP) 2013-2017. The first two years of the CIP were then incorporated into the Proposed 2012-2014 Budget. The budget also includes goals, objectives and other pertinent information to provide the City Council with the information needed to make informed decisions in adopting the budget.

On June 9, 2012, the City Council held a budget study session to discuss the operating portion of the 2012-2014 Budget. On June 27, 2012, after holding a public hearing, the City Council and CSD the passed a Resolution adopting the 2012 Five-Year Capital Improvement Program and 2012-2014 Budget.

Developing and monitoring the budget is an ongoing process. By responding quickly to events that influence the budget, the City is able to maintain consistent levels of service provided to the community. We are also able to safeguard the financial base against erosion from unforeseen events outside the control of the City. The estimates that are developed from this process are modified throughout the budget period to respond to unanticipated events. Monthly financial reports are provided as a method for ongoing review at the department level. Finance staff will monitor budget to actual revenue and expenditures monthly, providing the City Manager with any substantial variances. Quarterly budget review are also performed, provided to the City Manager, and posted on the City’s website.

A formal mid-year review of the Fiscal Year 2012/13 budget will be performed with the City Council and CSD in February 2013. There will also be another formal review of the budget in June 2013, as the City considers the Fiscal Year 2013/14 budget.

LEVEL OF BUDGETARY CONTROL

Since the budget is an estimate, from time to time it is necessary to make adjustments to fine-tune the line items within it. Various levels of budgetary control have been established to maintain the integrity of the budget. The City Council has the authority to amend or supplement the overall appropriations for the City in total. The City Manager has the authority to transfer between expenditure accounts, provided those changes do not increase overall appropriations. Whether that transfer is within a fund or between funds, that authority must be exercised taking into consideration funding source compatibility.

For example, appropriation can be transferred from any expenditure account to another as long as the funding from the source account can legitimately be used to cover the expenditure for which it is being transferred. Where an appropriation requires an increase that cannot be supported by a transfer within those guidelines, City Council authorization is required.

FUNDS, FUNDING AND BUDGETARY CONTROL

Basis of Revenue Estimates

While the departments were developing their budget expenditure requests, the Finance Department was projecting revenues for the budget. Many of the projections are developed from information provided by the various departments.

For classification purposes, revenues are usually grouped into major categories. For financial reporting purposes, the California State Controller's Office has established a classification system that local governments are required to follow when reporting their financial affairs to the State. Therefore, the presentation of revenues is based on the State Controller's classification system, as follows:

◆ **Taxes** – Compulsory charges levied by a government for the purposes of financing public services performed for the common benefit. The taxes received by the City include property taxes, sales tax, business tax, transient occupancy tax, and documentary transfer tax. Property, sales, and business tax projections are accomplished by analyzing historical trends, changes in the national/state/local economy, and changes within the community that effect these revenues. Transient occupancy taxes are projected based on trends and any changes in the Consumer Price Index. Documentary transfer tax is received as property is sold, and is therefore estimated based on the projected level of current activity in the real estate market.

◆ **Special Benefit Assessments** – Compulsory charges levied by a government for the purposes of financing a particular public service performed for the benefit of a limited group of property owners. These assessment revenues are projected based on the amount that will be assessed, less a modest adjustment for anticipated uncollected assessments. Cost of providing the service for which they are assessed is also considered, along with balances available and future anticipated spending patterns.

◆ **Licenses & Permit Fees** – Fees collected in exchange for the issuance of a license or a permit are usually issued to finance the public programs relating to the activities licensed or permitted within the City. License and permit fees collected by the City are primarily for building and construction permits, although there are some fees generated for solicitation permits, and other permits related to the conduct of business. There are also minor fees for bicycle licenses. Permit income related to building activity is projected by the departments collecting those fees based on projected applications anticipated. Other permit fees are based on historical trends.

◆ **Fines & Forfeitures** – Punitive assessments levied by the courts upon violations of law or regulations. The City receives such fines and forfeitures for Vehicle Code fines and for violations of the Municipal Code. Fines and forfeitures are primarily estimated by the Finance Department based on historical trends and any legislation that might affect their distribution.

◆ **Revenues from the use of Money & Property** – Income derived from investment earnings, plus sale/rental of property. Investment earnings are projected based upon a conservative return applied to the cash balance within each fund. Where cash remains relatively stable in any given

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fund, historical trends can be used; but since investment earnings are distributed to each fund based upon the cash balances within each fund, additional knowledge about spending patterns and anticipated timing of receipts is crucial. For sale and rental of property, actual knowledge about which properties, if any, will be rented or sold through the fiscal year is used to make the revenue projections.

◆ **Intergovernmental Revenues** – Income from grants and subventions received from other governmental entities. The primary group in this category is State shared fees and taxes, which includes property tax relief subventions, and gas taxes. Other sub-groups in this category are special purpose federal, state, and county grants. Historical trends, information provided by the State and information provided by other departments, are the sources of information for making revenue projections in this category.

◆ **Current Service Charges** – Income collected in exchange for a particular public service of a limited and specific benefit. These charges are used to finance the cost of the particular service provided. The City collects a wide variety of such charges in different service areas. The primary areas where they are collected are public safety, planning and zoning, building plan checks, and utilities. Information is received from other departments to make projections related to the building industry. The income that is related to utilities is projected based upon estimated customer count and consumption trends.

In addition, this revenue includes internal service fund allocations for services provided by those funds. Each of the Internal Service Funds incur costs that are allocated to the user departments. The basis for the allocation varies depending on the type of service provided.

- In the Vehicle and Equipment fund, costs for vehicle usage are charged to the user departments based upon the replacement cost and the estimated life of the vehicle. Vehicle maintenance is charged based on actual usage.
- In the City Hall Facility, Corporation Yard Facility, and Police Facility Funds costs are allocated to the user departments based on square footage. Facility costs in the Library Facility and Camarillo Ranch Facility are allocated to the operating divisions.
- In the Information Systems Fund, the charges are based on the number of personal computers and telephones.
- In the Risk Management Fund, the charges are based on salary data for the cost of workers' compensation insurance, actual vehicle count for vehicle insurance, and an estimated prorated share for general liability insurance.
- In the Human Resources Fund, which provides personnel services, the allocation is based upon employee headcount.

◆ **Other Revenues** – Income from contributions, refunds, and other income not classified elsewhere. This income source is projected based upon historical trends or specific information about a particular source.

As the budget is a plan to guide the future operations of the City and CSD, the City has endeavored to forecast revenues on a conservative basis, with the most recent information available. These estimated revenues directly control how much the City and the CSD can plan to spend on various services and projects.

FUND BALANCES AND WORKING CAPITAL

One of the most important elements of a comprehensive budget is an evaluation of the impact of projected revenue, expenditure appropriation and transfer requests on fund balances and working capital throughout the budgeted funds. These are the balances projected to be available once the budget period has transpired.

Because of the fund accounting requirements in Generally Accepted Accounting Principles (GAAP), in the Enterprise Funds and Internal Service Funds, these balances are called *working capital* and in all other funds, they are called *fund balance*. Maintaining adequate fund balance and working capital levels is critical to ensuring that the City is adequately prepared financially to meet ongoing cash flow needs and unforeseen events and emergencies. The City of Camarillo has a Reserve Policy, which targets the level of balances that should be maintained in certain funds. The Reserve Policy is stated below:

Purpose

The City shall maintain unassigned fund or working capital balances in the General Fund, Water Utility Fund, Sanitary Fund, certain Special Revenue, Debt Service and Internal Service Funds, and the Capital Improvement Fund. This policy is developed to consider the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:

- ◆ Economic uncertainties and other financial hardships or downturns in the local or national economy
- ◆ Local disasters or catastrophic events
- ◆ Future debt or capital obligations
- ◆ Cash flow requirements
- ◆ Legal requirements

Policy

General, Water Utility and Sanitary District Funds: The City will maintain a minimum reserve level of 50% of the operating budget for the following funds. For the purpose of this policy statement, the budget shall include appropriations for operating expenditures plus transfers to other funds for operations, excluding transfers for capital projects and depreciation.

<u>Fund Name and Number:</u>	
General Fund	101
Water Utility Fund	860
Camarillo Sanitary District	871

**Executive
Transmittal
Letter**

Special Revenue Funds: For all Maintenance District Funds, except those that operate on a citywide basis, the City shall target a reserve level of 50% of the operating budgets for cash flow purposes. For the purpose of this policy statement, the budgets shall include appropriations for operating expenditures.

<u>Fund Name and Number:</u>	
Mission Oaks Maintenance District	221
Wittenberg Maintenance District	222
Armitos Storm Basins	223
Mission Oaks Industrial District	224
Presley Maintenance District	225
Spanish Hills Maintenance District	226
Sares Regis Maintenance District	227
Vista Las Posas Maintenance District	228
Adolfo Glen II Maintenance District	229
Adolfo Glen III Maintenance District	230

Debt Service Funds: Reserve levels for Debt Service Funds shall be established as prescribed by the bond covenants adopted at the time of the issuance of debt.

Capital Improvement Projects Fund: The City shall establish and maintain a designated fund balance in the Capital Improvement Projects Fund equal to the discretionary (i.e., general fund) contribution for the future capital improvements outlined in the 2012 Five-Year CIP based on the following schedule:

For projects whose anticipated expenditure date from discretionary sources is:	Balance shall be:
<u>In year one of the plan (2012/13)</u>	<u>100%</u>
In year two of the plan (2013/14)	80%
In year three of the plan (2014/15)	60%
In year four of the plan (2015/16)	40%
In year five of the plan (2016/17)	20%

Internal Service Funds:

Risk Management Fund: A reserve shall be established and maintained equal to the sum of the following elements:

- ◆ Three times the self-insured retention for liability claims, plus
- ◆ 100% of the greatest deductible for any single property damage coverage, plus
- ◆ 25% of the annual appropriation for workers' compensation

Human Resources Fund: A reserve level of 25% of the operating budget, excluding depreciation, for cash flow purposes, shall be established and maintained in the Human Resources Fund.

Information Services Fund: A computer replacement reserve shall be established and maintained to ensure the timely replacement of computer equipment and software. The reserve level shall be the greater of 100% of the accumulated depreciation or a schedule defined by the City Council adopted Information Systems Master or Strategic Plan.

Vehicle & Equipment Fund: A replacement reserve shall be established and maintained equal to 130% of the accumulated depreciation.

Facility Funds: A capital outlay reserve shall be established and maintained, based on 150% of a reserve study capital replacement plan, for cash flow purposes and for the rehabilitation or replacement costs of existing City facility components.

Procedure

The Finance Department shall perform a reserve analysis to be submitted to the City Council upon the occurrence of the following events:

- ◆ City Council deliberation of the annual budget
- ◆ Presentation of the annual financial report
- ◆ Midyear budget review
- ◆ A major change in conditions threatens the reserve levels established within this policy

If the analysis indicates projected or actual reserve levels that fall either 10% below or 10% above reserve levels outlined in this policy, at least one of the following actions shall be included with the analysis:

- ◆ An explanation of why the reserve levels are not at the targeted level
- ◆ An identified course of action to bring reserve levels to the minimum prescribed

Overall, the combined City and CSD fund balances/working capital changes from \$161.4 million at 6/30/11, to an estimated \$123.0 million by 6/30/12, \$105.9 million by 6/30/13, and \$112.0 million by 6/30/14. It should be noted that part of the decline from 6/30/11 to 6/30/12 was due to \$26.9 million transition from Camarillo Community Development Commission (CDC) to the City as it’s Successor Agency. The remaining decline from 6/30/11 to 6/30/12, and the decline from 6/30/12 to 6/30/13, was primarily due to budgeted capital projects in the City Capital Improvement Projects Fund, the Water Utility Fund, and the Camarillo Sanitary District. It is customary to utilize those funds saved over time for capital projects, therefore reducing fund balances accordingly. More detail is provided later in this report.

If you look specifically at the Capital Improvement Projects Fund, you see that the fund balance declines from \$17.9 million at 6/30/11 to \$8.3 million at 6/30/14.

Fund Balance/Working Capital (in millions of dollars)				
Capital				
	Improvement Funds	All Other Funds	Total Funds	
6/30/2012	\$ 11.2	\$ 111.8	\$ 123.0	
6/30/2013	9.2	96.7	105.9	
6/30/2014	8.3	103.7	112.0	

None of the City’s Operating Funds will fall below the Reserve Policy Amount as established by Council. As a result of the June 27, 2012 reserve analysis, four of the Special Revenue Funds, two Internal Service Funds and the Sanitary District Operating Fund currently have deficit

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reserve amounts. The various components that were highlighted in the Reserve Study are being analyzed and a plan developed to bring the reserve levels into compliance.

While the previous table depicts the impacts of the Capital Improvements Projects Funds to all funds, the following table shows the fund balance changes in the major funds individually and in non-major funds in the aggregate.

Estimated Change in Fund Balance (in millions of dollars)						
Fund	6/30/12	6/30/13	Percent Change	6/30/14	Percent Change	
General	\$ 43.0	\$ 43.0	0.0%	\$ 42.4	-1.4%	
CIP	11.2	9.2	-17.9%	8.3	-9.8%	
Solid Waste	0.9	0.7	-22.2%	0.6	-14.3%	
Transit	0.1	0.0	-100.0%	0.0	0.0%	
Water	26.7	23.7	-11.2%	22.0	-7.2%	
Other City	25.0	23.7	-5.2%	23.8	0.4%	
CSD	16.1	5.6	-65.2%	14.9	166.1%	
Total	\$ 123.0	\$ 105.9	-13.9%	\$ 112.0	5.7%	

The Reserve Policy sets a goal for the General Fund reserve as 50% of operating expenditures, including operating transfers. The projected reserve level is 118% or \$43.0 million as of June 30, 2012, 135% for 2012/13 and 129% for 2013/14. While the fund will continue to meet/exceed the established reserve level, it will be important to continually monitor its level given the ongoing economic uncertainties at both the national and state levels.

Fund changes within a 10% range are considered normal. Fund changes which exceed 10% are explained below.

- ◆ The 17.9% decrease in fund balance for the Capital Improvement Projects Fund from 2011/12 to 2012/13, primarily relates to planned capital projects, as detailed in the appendices section.
- ◆ In the Solid Waste Fund, the decrease in working capital for each of the two years primarily relates to revenue being insufficient to provide for the current level of expenditures. Fees related to the Household Hazardous Waste (HHW) Collection program will be reviewed for possible adjustment to meet the increased costs.
- ◆ The Transit Fund working capital decreases are primarily due to larger increases in Contract Service Provider costs than increases in operating and grant assistance revenues.
- ◆ The reserve in the Water Utility Fund is decreasing from \$26.7 million in 2011/12 to \$22.0 million in 2013/14. This funding will be used for planned capital projects, thereby, reducing the fund balance in out-going years.
- ◆ In looking at the CSD, the large decrease in working capital from 2011/12 to 2012/13 primarily relates to planned capital projects, as detailed in the appendices section.

General Fund

General Fund projected revenues exceed budgeted expenditures for both 2012/13 and 2013/14. This point is an important one to note because once operating transfers from the General Fund are reconciled with current year projected revenue, that surplus of current year revenue is virtually non-existent or totally eliminated. Historically, some of the other funds supported by

the General Fund have revenue sources that either do not grow or grow more slowly than the expenditures in those funds, increasing the ratio of the General Fund transfers into those funds. A prime example is the Storm Water Management Fund. At \$5 per parcel, storm water management costs far exceed what the \$5 per parcel will cover. Each year, the General Fund transfers a growing amount into that fund to support the activity. Development of the 101 corridor, with commercial uses, will help infuse additional discretionary monies into the General Fund, so that the fund balance does not experience erosion over time.

When Fiscal Year 2012/13 and 2013/14 revenues are reconciled with expenditures, transfers from the General Fund Reserve are required to maintain existing service levels for the Citywide Lighting and Landscape Fund and the Storm Water Management Fund in both fiscal years. As a result of recent impacts of the overall economy, the General Fund no longer has the excess capacity to fund these operating transfers as in the past without an impact to its reserve balance.

While the projected fund balance is yet in compliance with our reserve policy and healthy at 129% of the reserve goal at the end of the budget period, Fiscal Year 2012/13 does represent the first year of the City's revived objective towards fiscal sustainability in its General Fund Operations. Staff is working to fully implement a long-term strategy to address the on-going fiscal impacts of operating transfers from the General Fund. This will be one of the key deliverables of our long-range plan for Fiscal Sustainability (consistent with the Council's overarching Goal of Fiscal Management). Fiscal Year 2012/13 represents the initial phase of implementing a formulated strategy.

PERSONNEL ADDITIONS/PROMOTIONS AND RECLASSIFICATIONS

Overall, budgeted salaries and benefits have been adjusted downward by 4.62% between Fiscal Year 2011/12 and 2012/13 budget. Annually, departments are asked to review their respective staffing distributions. Fiscal Year 2012/13 reflects any revisions to the current distribution based on new or revised areas of responsibility.

There are no proposed increases to the 2012/13 salary bands. The budget does however allow for movement within the existing salary bands according to the City's Performance-Based Evaluation process. Additionally the employee benefit structure (Medical, Insurance and Retirement Benefits) are all to be maintained at existing levels.

OTHER POST EMPLOYMENT BENEFITS

The Governmental Accounting Standards Board (GASB) is an independent advisory board which sets accounting standards for state and local governments. In July 2010, pursuant to GASB 45, the City obtained an actuarial valuation regarding the calculation of "Other Post Employment Benefits", to recognize the future liability of the healthcare contribution for retirees. The City is required to disclose the liability of these benefits on its financial statements. Currently, the City provides the minimum required PERS contribution to its retirees. The cost is \$112 per retiree per month in 2012, and \$116 in 2013. This cost escalates with the medical component of the CPI in future years. The City also allows retirees to join our dental and vision plan at their own cost.

DEBT OBLIGATIONS

The 2012-2014 Budget includes certain debt obligations for the City. The obligations included in the budget represent the annual installment payments of principal and interest to be paid on City promissory notes or bond obligations existing at July 1, 2012. There are currently no plans to issue bonds in 2012/13.

DEBT LIMIT

Legal debt limits in California apply to general obligation debt. If a city wants to issue general obligation debt, they must go out to the voters and receive a 2/3 majority vote.

DEBT POLICY

The City of Camarillo has very little debt. Detailed information of the City's outstanding debt, debt policy and debt limit is presented in the Capital Improvement Program (CIP)/Debt Management section.

The City has formally adopted a policy governing when it will issue land-secured financing. The City has no general obligation debt. The only legal debt limit there is in California is for general obligation debt. Since the City does not have general obligation debt, it does not have to be concerned about that aspect of debt. Typically, the debt instrument for Camarillo is governed by the source of funds that will be used to repay the debt.

CITY OF CAMARILLO FUNDS

General Fund

The General Fund is where the majority of discretionary revenues are recorded and where the majority of general municipal services are provided. Additionally, through transfers, it is also a major contributor for services and projects that are accounted for in other funds, which do not have sufficient resources to cover the associated expenditures. Those funds may include:

- ◆ Community Service Grants Fund
- ◆ Gas Tax Fund
- ◆ Citywide Lighting & Landscape Fund
- ◆ Storm Water Management Fund
- ◆ Library Operations Fund
- ◆ Debt Service Funds
- ◆ Capital Improvement Projects Fund
- ◆ Vehicles & Equipment Fund
- ◆ Transit Fund

For Fiscal Year 2012/13 the accumulated Fund Balances were used in a number of funds thereby decreasing the required transfer from the General Fund. The transfers to other funds are projected at \$6.5 million in Fiscal Year 2012/13 and \$7.3 million in Fiscal Year 2013/14, as required to cover revenue shortfalls and maintain existing service levels for the Citywide Lighting and Landscape Fund, the Storm Water Management Fund, Library Operations and other varied funds.

As mentioned above, the General Fund provides contributions to the Capital Improvement Projects (CIP) Fund. The City has a policy to establish and maintain a designated fund balance

based on a formula for the applicable projects as outlined in the annual Five-Year Capital Improvement Plan. The City has continued this “sinking fund” strategy for the General Fund’s contribution to the Capital Improvement Fund over a five-year period as outlined in the Reserve Policy. The objective in implementing this approach to budgeting for capital projects is so that when the projects are due to be constructed, the General Fund’s portion of the funding will be available to begin the project. Because of the several projects being completed under budget and the select deferral of others, which have already been funded as part of the “sinking fund” strategy, no contributions were required from the General Fund during 2011/12. Based on the 2012 Five-year Capital Improvement Program, transfers back to the General Fund from the CIP of \$300,000 in 2012/13 and \$600,000 in 2013/14, are budgeted.

Overall, the General Fund revenues are projected to be \$31,500,333, an increase of \$753,039 (2.4%) in 2012/13, when compared to 2011/12.

For the Fiscal Year 2012/13, the City of Camarillo is expecting somewhat moderate growth (2-6%) in such key revenues such as Sales Tax, Transient Occupancy Tax along with Licenses & Permits. Implementation of the City’s revised User Fee Rates will provide additional revenue to fund City services as the local economy continues to show signs of recovery from the economic downturn. It should be noted that the adopted user fee rates represent 100% cost recovery in relation to the staff time required to deliver the service to the user. Those select increases continue to be offset by continued decreases from the State of California grants, County Fines/Assessments, and interest earnings. Likewise, due to State budget uncertainties, any mandated cost reimbursement claims to be received from the State have not been included in budgeted revenues. Interest income is expected to produce \$300,050 in 2012/13, a dramatic decrease from the 2007/08 peak level of \$1.5 million.

Expenditures in the General Fund are estimated to be \$25.3 million in Fiscal Year 2012/13, a significant decrease of \$1.1 million (4.0%) from the Fiscal Year 2011/12 Estimated Actual, primarily due to salaries and benefits which were previously discussed in the Employee Compensation section. The explanation for the remaining decrease reflects each department’s reduction to the operating portion of their budget to reflect the *New Fiscal Realities* of available General Fund Revenues to support on-going City services. General Fund expenditures for Fiscal Year 2013/14 are estimated to be \$25.5 million or an increase of \$223,532 (0.9%). The primary reason for this increase is a 4% projected increase to the contract rate for the sworn positions from the County of Ventura’s Sheriff’s Department.

The 2012/13 expenditure decrease of \$1.1 million (4.0%) is summarized as follows:

Salaries & Benefits	\$ (649,698)
Cultural Arts	(107,285)
Building & Safety Services	11,727
Police Services	(189,012)
Other Adjustments	(117,447)
Total	<u>\$ (1,051,715)</u>

The decrease in salaries and benefits is a result of a continued soft hiring freeze, and the elimination of redevelopment.

The decrease in Cultural Arts primarily reflects adjustment to the reserve funding level for the Camarillo Ranch House Facility. Facility Funds are reviewed annually and allocations adjusted accordingly in order to bring their fund balances closer in line with the Reserve Study findings.

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The contract with the Building and Safety consultant has been adjusted to reflect projected development activity within the City in 2012/13. The offsetting revenue has also been adjusted accordingly.

Changes in 2012/13 Police Services primarily relates to a projected 4% increase to the 2012/13 contracted rate for the sworn positions from the County of Ventura Sheriff's Department, offset with savings from unfilled vacant positions, which were primarily administrative. Existing service levels are being maintained in 2012/13.

The City-sponsored projects and annual community events budgets are within the General Fund in the Cultural Arts Services Division. The following amounts, which include police overtime and other miscellaneous operating costs, are being projected to support these projects or events in 2012/13:

Grantee	Purpose	Amount
Camarillo Ranch House	Maintenance	\$ 240,000
Constitution Park	Maintenance	96,178
Old Courthouse Bldg	Maintenance	93,863
Former Library Site	Maintenance	39,792
Senior Meal Home Delivery	Program operations	37,000
Camarillo Arts Council	Concerts in the Park	35,750
Fiesta Association	Fiesta costs	34,300
4th of July Committee	July 4th Celebration	32,100
Pageant Association	Parade costs	19,500
Dizdar Park	Maintenance	13,795
PV Historical Society	Maintenance	11,860
Music Fest	Sponsorship	5,000
Total		\$ 659,138

Special Revenue Funds

Community Service Grants Fund

Annually the City Council awards grants to community service organizations for programs or projects that directly benefit the community. The sources of funding for each budget year come from companies that the City has acted as a conduit for the issuance of bonds and a calculated transfer from the General Fund. When the City acts as a conduit for bonds issued in the name of the City, the companies benefiting from the issuance of the bonds are required to make an annual contribution for community programs or projects throughout the life of the bonds. For the transfer, each year staff calculates the proposed amount to be transferred from the General Fund to the Community Service Grants Fund. Per the Policy, the recommendation will be based on .005 of 1% of Citywide property assessed valuation. Funding for 2012/13 is as follows:

Funding Source	2012/13
Multi-Family Housing Bonds	\$ 33,500
Transfer from General Fund	35,050
Fund Balance	12,550
Total	\$ 81,100

On March 28, 2012, following several study sessions, the City Council met to determine the distribution of funding for the Community Service Grants for 2012/13. The City will provide grants to the following organizations utilizing projected 2012/13 funding and a portion of accumulated fund balance:

Grantee	Amount
Adolfo Camarillo HS-PTSA	\$ 3,500
Boys and Girls Club of Camarillo	5,000
Camarillo Art Center	6,460
Camarillo Council of PTAs	9,195
Camarillo Family YMCA	9,500
Camarillo Girls Softball	9,150
Camarillo Hospice	5,000
Channel Islands Choral Assoc (CICA)	1,000
New West Symphony	7,000
P.V. Education Foundation	2,255
Pleasant Valley Historical Society	1,200
Pleasant Valley Swim Club	6,000
Rio Mesa HS Safe and Sober	2,000
Save Our Kids Music	5,500
Studio Channel Islands Art Center	1,660
Western Found. Vertebrate Zoo	6,680
Total	\$ 81,100

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Transportation Funds

The Transportation Funds record only revenue and transfers to the Capital Improvement Projects Fund. These funds are used to offset costs for projects, such as the overlay/slurry seal and street-related capital projects, thereby reducing the amount of General Fund contribution needed to support these funds. Within the next 2 to 3 years, there is the concern that the use of Transportation Development Act (TDA) Article 8 funds will no longer be allowed for street expenditures. Unless another revenue source is identified, General Fund contributions will again increase in order to maintain current service levels. The potential fiscal impact to the City's General Fund would be an additional transfer of \$2.1 million starting in Fiscal Year 2015/16 and beyond.

Gas Tax Fund

The Gas Tax Fund is where revenues associated with gas tax and the operating expenditures that qualify for the use of gas tax funds are recorded. Services provided by this fund include traffic and signal maintenance, street maintenance, and graffiti removal.

A decrease of \$231,306 (7.1%) in expenditures for 2012/13 is primarily due to lower salary and benefit expenditures, lower than estimated maintenance costs for traffic controller cabinets, street signs, and sidewalk, gutter and curbs.

Each year, the costs in this fund exceed the actual gas tax revenues received and a General Fund contribution is needed to cover the revenue shortfall and maintain established service levels. This fund is expected to require a transfer from the General Fund of \$1,550,000 in 2012/13, (after using a portion of the accumulated fund balance), and \$1,765,000 in 2013/14.

Maintenance District Funds

The City has a Citywide Lighting and Landscape Maintenance District that supports lighting and landscape maintenance throughout the City. The source of funding for this district is the City's share of the 1% ad valorem property tax that is designated for this purpose.

A decrease of \$60,048 (1.7%) in expenditures for 2012/13, reflects the City's on-going effort to more closely align the operational costs with their maintenance districts assessments.

This fund will require a transfer from the General Fund of \$1,650,000 in 2012/13 and \$1,700,000 in 2013/14, as costs in this fund exceed the actual property tax revenues received. As additional streetlights and medians are added throughout the City, a greater General Fund contribution will be needed to cover the revenue shortfall.

All the other maintenance districts support specific areas within the community and were established as a development requirement. Each year, staff brings forth to Council the recommended assessments to be levied on properties for the following fiscal year to cover the operating and maintenance costs of the districts. In most of these funds, expenditures are decreasing in 2012/13 due to a reprioritizing and restructuring of the maintenance district operational and capital expenditures.

Storm Water Fund

The Storm Water Fund was established in 1993/94. A majority of its revenue is from the Ventura County Flood Control District's \$5 per parcel per year Benefit Assessment Program for storm water management. The purpose of the program is to implement a "National Pollutant Discharge Elimination Systems (NPDES) Permit" to meet the Environmental Protection Agency's (EPA) storm water management requirements. Revenues are projected to remain relatively constant as in prior years.

An increase of \$45,284 (4.2%) in expenditures for 2012/13 is primarily due to increased state mandated regulations monitoring costs. Each year, the costs in this fund exceed the actual revenues received and a General Fund contribution is needed to cover the revenue shortfall and maintain established service levels. This fund is expected to require a transfer from the General Fund of \$100,000 in 2012/13, (after using a portion of accumulated fund balance), and an increase to \$900,000 in 2013/14.

Air Quality Management Fund

The Air Quality Management Fund was established in 1993/94. Revenues for this fund are development related. This fund will be used to offset costs for qualified capital projects in the Capital Improvement Projects Fund and/or operational costs in the Transit Fund, thereby reducing the amount of General Fund contribution needed to support these funds. In 2012/13, \$110,000 is to be transferred to the Capital Improvement Projects Fund. In 2012/13 and 2013/14, \$150,000 is to be transferred to the Transit Fund.

Community Development Block Grant Fund (CDBG)

The City of Camarillo participates in the Community Development Block Grant (CDBG) Program, funded by an entitlement grant from the United States Department of Housing and Urban Development (HUD). The 2012/13 expenditures reflect the total available in program funds. It is a combination of the current grant cycle award and carry forward of prior year unused funding. The 2012/13 expenditures of \$275,901 reflects the 2012 formula grant allocations.

Library Operations Fund

On January 1, 2011, the City assumed operations from the Ventura County Library System and established the Camarillo Free Library. In Fiscal Year 2010/11, the City established the Library Operations Fund to account for the revenue and expenditures associated with the library operations. The City's portion of property tax revenue generated from properties located within the Library Service Area is accounted for in this fund. In 2012/13, \$1,612,680 in revenue, \$1,700,000 in transfers from other funds, and \$3,256,464 in expenditures are budgeted for day-to-day operations. In Fiscal Year 2013/14, transfers from other funds increase to \$1,825,000, and expenditures increase by \$257,292 (7.9%), primarily due to adjusted reserve allocation for future repair/replacement needs.

Library Special Revenue Fund

In 2010/11, the City established the Library Special Revenue Fund, which is utilized to collect and record donations from the Friends of the Library, as well as the proceeds from fundraising for the Camarillo Library. The City held a very successful Next Chapter Fundraising campaign during 2006/07 to build up the fund balance. These funds are earmarked for book collection and database services enhancements for the Library. In 2012/13 and 2013/14, \$206,850 in revenue and \$550,000 in expenditures are budgeted.

Debt Service Funds

Police Facility Debt Service Fund

The Police Facility Debt Service Fund was established in 1993/94 to account for the debt service of \$3,150,000 in Community Oriented Policing Services (COPs), and to acquire and renovate the privately owned Bill Esty Community Center for a police facility, which was acquired in April 1993. Renovation of the facility was completed in May 1995. The COPs were refunded in 1998/99 for a net cumulative savings of \$872,081. Budgeted expenditures in the Police Facility Debt Service Fund are for principal and interest on the bonds and related administrative costs. This debt will be paid in full during Fiscal Year 2012/13.

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Library Debt Service Fund

The Library Debt Service Fund was established in 2002/03 to account for the debt service of \$8.8 million in Lease Revenue Bonds issued for the acquisition of land and construction for the new Camarillo Library. In Fiscal Year 2011/12, the City issued \$7,630,000 Camarillo Public Finance Authority Lease Revenue Bonds (Library Refunding Project) Series 2012, providing funds to refund the Authority's Lease Revenue Bonds, 2003 Series A (Library Project) Bonds. This generated a Net Present Value savings of \$876,326 over the same remaining debt service period. The final maturity date of the bonds remains December 2033. Budgeted expenditures in the Library Debt Service Fund are for principal and interest on the bonds and related administrative costs.

Capital Projects Funds

Capital Improvement Projects Fund

The Capital Improvement Projects Fund sets forth the general capital projects that are funded from development fees, state and federal grants, and transfers from the General Fund, Transportation Funds, Gas Tax Fund and Air Quality Management Fund. Projects in 2012/13 and 2013/14 are reflective of the 2012 Five-Year Capital Improvement Program (CIP) as presented at the May 9, 2012 CIP Study Session, and subsequent changes presented at the June 9, 2012 CIP Study Session, and at June 27, 2012 adoption.

The City is planning to spend \$12.4 million in 2012/13, and \$6.6 million in 2013/14, on projects throughout the City. These projects include completion of the Ponderosa Drive Landscape Median, Santa Rosa Road widening, continuation of the annual Overlay/Slurry maintenance program, and Phases 2, 3 and 4 of the Calleguas Creek Bike Trail. More project information is presented in the Capital Improvement Program/Debt Management section.

As previously discussed, no contributions were required from the General Fund during 2011/12. As a result of completed projects and a reprioritizing of planned capital projects, \$1.7 million was transferred back to the General Fund in 2011/12, with budgeted transfers of \$300,000 in 2012/13, and \$600,000 in 2013/14.

West Camarillo Community Facilities District (CFD) #1 Capital Projects Fund

This Capital Projects Fund is for the purpose of funding the storm drainage project in the West Camarillo Community Facilities District #1 (CFD). In 1990, the City of Camarillo approved three elements of the CFD, in concept, which were: 1) sewer improvements, 2) certain drainage improvements, and 3) bridge improvements. A total of \$13.5 million in Mello-Roos bonds were issued to support the sewer component. In 1999, the City refunded the existing bond issue and added \$980,000 in new money for the drainage improvements to supplement the previously collected buy-in monies resulting from new annexations into the CFD.

As discussed at the CIP Study Session, a total of \$124,500 in planned capital projects will be completed in Fiscal Year 2011/12. These projects include completion of the channel widening of the Camarillo Hills Drain at the Airport and construction of the storm drain at Springville Road.

Internal Service Funds

Internal Service Funds (ISFs) are created to account for costs associated with services that benefit a wide variety of other funds and provides an opportunity to accumulate those costs in one fund to allocate them to the benefiting departments for services rendered. ISFs also provide a mechanism for accumulating funds for the replacement of vehicles, equipment, and facilities.

Risk Management Fund

This fund is where costs associated with the City’s risk management function are recorded and then charged back to the other funds.

The City of Camarillo is a member of the California Joint Powers Insurance Authority (CJPIA), along with over 100 other California public entities, and is self-insured for general liability and workers’ compensation. The City takes advantage of the CJPIA buying power to purchase property, earthquake, flood, boiler and machinery insurance, etc. Claims administration for both general liability and workers’ compensation are provided through a third party contractual agreement administered by the CJPIA.

An increase of \$136,462 (7.5%) in expenditures for 2012/13, and \$140,132 (7.1%) for 2013/14, is primarily due to rising costs for General, Auto, Property and Earthquake Insurances. Additionally the City’s Worker’s Compensation Insurance is projected to increase 20% above the current rate in Fiscal Year 2012/13.

Human Resources Fund

This fund was established to account for all costs associated with the administration of the City’s human resources function and to charge benefiting departments for services rendered. In Fiscal Year 2012/13, budgeted expenditures total \$763,408, an increase of 66.3%, and drop back down to \$468,690 in 2013/14. This temporary spike represents budgetary funding for a retirement incentive program. Once the program is completed, any actual costs will be allocated to the appropriate department.

Information Services Fund

This fund is where costs associated with operating the City’s information services function are recorded and charged back to the other funds based on the level of services provided. Information Services includes the telephone system, H.T.E. financial accounting system, local and wide area network systems, personal computers, Geographic Information System (GIS), Internet, Intranet, and miscellaneous computerized systems.

Expenditure decreases of \$216,482 (8.7%) in 2012/13, and \$325,579 (14.4%) in 2013/14, reflect one-time costs incurred in 2011/12 to upgrade the computers at the Library, and 2012/13 computer refresh at other City facilities.

Vehicles and Equipment Fund

This fund is where costs associated with procurement, maintenance and operations of the City’s vehicles and field equipment are recorded and charged back to the departments based on the services received.

One of the goals of this fund is to provide funding to replace vehicles and field equipment. It is also to recover the costs associated with maintaining all of the City's vehicles and field equipment. Through a "use" charge, departments that use City vehicles contribute to this fund.

An increase of \$102,504 (7.9%) in expenditures for 2012/13, and a decrease of \$486,363 (34.6%) in 2013/14 reflect the fluctuating replacement schedule to provide for aging vehicles and equipment.

City Hall Facility Fund

This fund was established to keep track of costs associated with the City Hall Facility. Isolating those expenditures provides an efficient mechanism for charging the costs back to user departments.

An increase of \$297,875 (20.0%) in expenditures for 2012/13, and a decrease of \$360,589 (19.9%) in 2013/14, is primarily due to revised timing of capital repairs, such as carpet and an emergency generator replacement.

A transfer to the Capital Improvement Projects Fund of \$400,000 in 2013/14 is being recommended to fund the City Hall Chamber Remodel project planned for Fiscal Year 2013/14 as outlined in the 2012 Five-Year Capital Improvement Program.

Corporation Yard Facility Fund

This fund was established to keep track of costs associated with the Corporation Yard Facility. Isolating those expenditures provides an efficient mechanism for charging costs back to the user departments and funds.

Expenditure decreases of \$8,577 for 2012/13, and \$13,018 in 2013/14, are due to reductions in budgeted utility costs along with a revision to the Vehicle Replacement Schedule.

Police Facility Fund

This fund was established to keep track of costs associated with the Police Facility. Isolating those expenditures provides an efficient mechanism for charging the costs back to the Police Department, plus allows treatment of this facility to be similar to the accounting treatment of other City facilities.

A decrease of \$175,957 (33.4%) in expenditures for 2012/13, and \$80,043 (22.8%) in 2013/14, reflects the completion of expenditures associated with the Federal Urban Area Security Initiative (UASI) grant expenditures in Fiscal Year 2011/12.

Library Facility Fund

This fund was established to keep track of costs associated with the operation and maintenance of the Library Facility. Costs in this fund are then allocated to the Library Operations Fund.

An increase of \$30,161 (1.4%) in expenditures for 2012/13, and a decrease of \$31,881 (1.4%) in 2013/14, are primarily related to increased general liability insurance costs and carpet cleaning services in 2012/13.

Camarillo Ranch Facility Fund

This fund was established in 2007/08 to keep track of the costs associated with the maintenance of the Camarillo Ranch House Facility. Costs in this fund are then allocated to the General Fund.

A decrease of \$38,694 (24.0%) in expenditures is projected for 2012/13. The majority of the decrease is related to the changes in the personnel distribution and reduced building and grounds maintenance items.

Chamber of Commerce Facility Fund

This fund was established in 2010/11 after acquiring the facility to keep track of the costs associated with the maintenance.

An increase of \$13,136 (37.2%) in expenditures for 2012/13, and a decrease of \$14,363 (29.6%) in 2013/14, reflects the cost to provide for exterior painting of the facility in 2012/13.

Enterprise Funds

Solid Waste Fund

The City provides a refuse, recycling, and green waste program for residential customers, and a refuse and recycling service for commercial customers. The City contracts, through an exclusive franchise agreement, with a private refuse hauler to haul all the waste in Camarillo. The City provides billing services for residential customers from single-family residential up to four-unit residential. The hauler performs the billing services for commercial and multi-family residential customers. Refuse and green waste services are provided weekly to Camarillo residential customers. The recycling service is provided bi-weekly.

The City also administers the Household Hazardous Waste Program, by which residents of Camarillo may dispose of hazardous household and garden products safely and effectively without charge. Local businesses may also dispose of small quantities of hazardous waste by payment of a fee.

Revenues increase \$168,555 (2.8%) in 2012/13, and \$173,490 (2.8%) in 2013/14. Expenditure increases of \$123,055 (2.0%) in 2012/13, and \$182,654 (2.9%) in 2013/14, primarily relates to anticipated increases in collections for rubbish services, which are then passed through to the waste hauler.

Transit Fund

This fund records revenues and expenditures associated with operating the City's transit system. The City contracts for Fixed Route and Dial-A-Ride (DAR) services. A transit service provider, under City contract, is responsible for dispatching, operation, and maintenance. The City owns the buses.

In both 2012/13 and 2013/14, Federal Transit Administration (FTA) Grants provide for a majority of the revenues received in this fund. The City receives FTA Grants for the operations and maintenance of the transit service and the Metrolink Station, and an FTA Capital Grant that will offset up to 80% of the costs for bus purchases.

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A decrease of \$143,088 (8.1%) in expenditures in 2012/13, and \$24,943 (1.5%) for 2013/14, reflect contract restructuring and a one-time purchase of three six-passenger vans in Fiscal Year 2011/12.

This fund relies on a transfer from the General Fund and/or Air Quality Management Fund to meet its operational needs. In Fiscal Year 2012/13 and 2013/14, \$150,000 is recommended to be transferred from the Air Quality Management Fund. The planned transfer from the General Fund totals \$575,000 in 2012/13 and \$525,000 in 2013/14.

Water Utility Fund

The Water Utility Fund is where revenue and expenses associated with the City's water service are recorded. This fund is fully self-supporting and derives the majority of its revenue from ratepayers.

The City provides water and associated maintenance to approximately 13,000 customers. Not all of the property owners within the City limits are provided water service by the City. Five water companies in Camarillo provide water to residential customers:

- ◆ City of Camarillo
- ◆ Cal American
- ◆ Camrosa
- ◆ Crestview Mutual
- ◆ Pleasant Valley Mutual

Additionally, Pleasant Valley County Water Company sells water, but only to agriculture customers; that water is not treated to residential use standards. The largest of the five is Camrosa Water District, which provides water services to the Mission Oaks area within the City. For City water customers, meters are read and water bills are mailed to each of the customers on a monthly basis.

An increase of \$1,463,537 (10.5%) in expenditures in 2012/13, can be primarily attributed to capital projects as outlined in the appendices.

CAMARILLO SANITARY DISTRICT (CSD)

The Camarillo Sanitary District (CSD) is a separate governmental entity formed in 1955 to provide wastewater treatment services for residential and commercial customers within its boundaries. The CSD boundaries are not contiguous with the City of Camarillo boundaries. The CSD is fully self-supporting and derives the majority of its revenue from ratepayers for services rendered. The Directors of the Board are the same elected officials who also sit as the members of the City Council.

The CSD has been divided into three separate funds for budgeting purposes. The separation of these funds allows for ease in cash flow and rate setting.

CSD Operating Fund

In the Operating Fund, revenues are estimated to decrease \$226,755 (2.6%) in 2012/13, and increase \$1,148,650 (13.3%) in 2013/14. A decrease of \$554,378 (5.6%) in expenditures for

2012/13 is primarily related to one-time expenditures that were completed in Fiscal Year 2011/12 (Fats, Oils & Grease (FOG) Loan Program, Annexation expense, etc.)

CSD Debt Service Fund

In the Debt Service Fund, property tax revenues are reflective of the information received from the County Auditor-Controller and the City's consultant on property tax assessed valuations. Expenditures then service the outstanding debt for the 2005 Wastewater Debt Issuance. Revenues and expenditures remain relatively flat, with minor adjustments for administrative costs and the debt service schedule.

CSD Capital Improvement Projects Fund

Expenditure increases of \$7,623,302 (203.7%) in 2012/13, and \$1,510,000 (13.3%) in 2013/14, can be attributable to planned capital projects. Projects in 2012/13 are reflective of the 2012 Five-Year Capital Improvement Program (CIP). As discussed in the CIP study session, the CSD is planning to spend \$11.0 million in 2012/13 (Daily Drive Sewer, Waste Water Treatment Plant Salt Management Pipeline). In 2013/14, an additional \$12.6 million will be spent on flood improvements at the Wastewater Treatment Plant. Revenues in Fiscal Year 2013/14 reflect a proposed bond issue of \$20 million to provide funding for capital projects.

SUMMARY

As in the past years, it is anticipated that the City of Camarillo will remain in good financial condition throughout the next fiscal year. While not immune from the impacts of the national and state economy, the local economy of the City of Camarillo does continue to experience some continual recovery in select areas; however, we remain aware that even with these economic gains, we are yet around 10% short of our General Fund revenue peak of the mid 90's. As such, the movement to reduce expenditure levels in the proposed budget provides a plan of action toward revising our plan of fiscal sustainability.

As delineated in its goal of Fiscal Management, the City affirms its commitment to sound and conservative financial practices to ensure the City's ability to navigate through these economically challenging times. The City will continue to monitor proposed legislation from the State that would have negative fiscal impacts and be proactive in defending the City's interest.

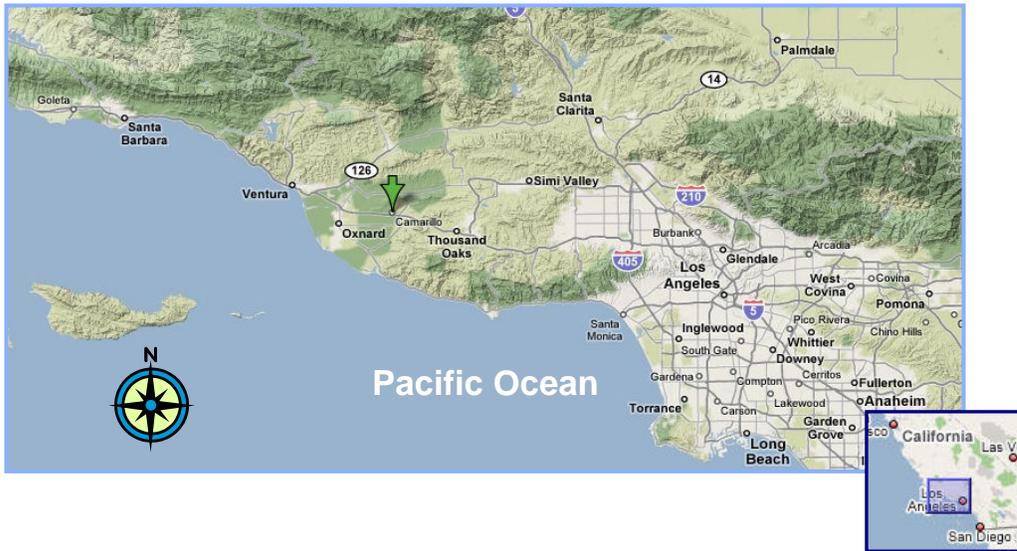
I appreciate the support and cooperative policy direction given by the City Council during the past year and believe that this budget fully supports the adopted policies and programs of the Camarillo City Council.

Respectfully,



Bruce Feng
City Manager





City Profile

Las Personas son la Ciudad *The People are the City*

LOCAL HISTORY

The land upon which the historic Camarillo Ranch now sits was once part of the original Rancho Calleguas. One of the last of the Mexican land grants, the Rancho was almost 10,000 acres in size and was given to Jose Pedro Ruiz by Governor Alvarado in 1847.

Juan Camarillo (1812-1880) obtained the Rancho from the Ruiz Family in 1875. Juan had been a member of the Hajar-Padres Expedition to California in 1834. In 1857, Juan settled in what is now San Buenaventura.



Don Adolfo Camarillo

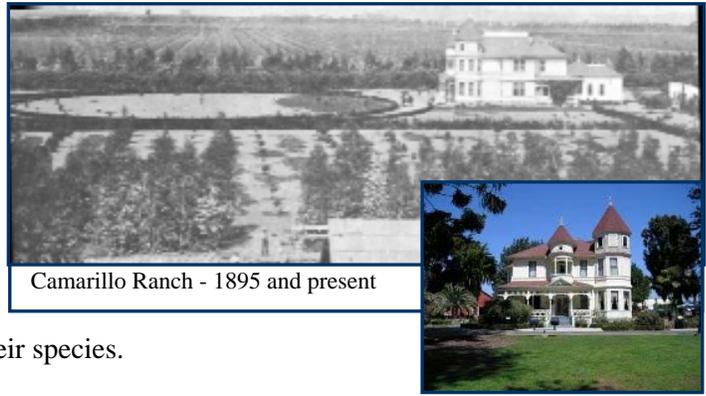
Following Juan's death in 1880, his eldest son Adolfo took over operations at the Ranch. Adolfo Camarillo (1864-1958) was age 16 at the time, and during the next 68 years he operated the Camarillo Ranch, progressing from a mostly cattle operation to crops.

Adolfo was a leading innovator, bringing in lima beans, as well as barley, corn, alfalfa, walnuts, and citrus to the area. In 1888, Adolfo married Isabella Menchaca (1861-1936). They moved into an adobe home on the Ranch, which was later destroyed by fire. Adolfo and Isabel raised seven children together.

In 1890, with the help of two Chumash Indians, Adolfo planted two rows of eucalyptus trees. These trees arched across Highway 101 in Camarillo for many years. Some of those trees still line the north side of the Ventura Freeway. Over the years, Adolfo employed a number of Chumash Indians on the Ranch in a variety of capacities.

City Profile

Adolfo and a crew, utilizing the designs of prominent Ventura County Architects Herman Anlauf and Franklin Ward, built the Camarillo House in 1892. This three-story, 14-room home was built in the Queen Anne Victorian style. Adolfo planted a number of trees near the house, some of which on the front lawn are now among the finest in California for their species.



Camarillo Ranch - 1895 and present

In 1921, Adolfo Camarillo purchased a 10-year-old brilliant white colt named Sultan. Over the next few years, Sultan won many stock championships throughout California. Adolfo bred Sultan to Morgan mares at the Camarillo Ranch. The Camarillo White Horses have become famous over the years, parading in the Pasadena Rose Parades and the Santa Barbara Fiesta parades since they began in the '30's. Many dignitaries, including President Harding, Governor Ronald Reagan, John Mott, and the son of President Gerald Ford, have ridden the horses.



The ownership of the horses remained with the family until December 1987, when upon the death of Adolfo's daughter, they were sold at public auction. The horses went their separate ways for the first time in 65 years. The City of Camarillo especially felt the loss, as the Camarillo White Horses share the city's symbol with Adolfo Camarillo, which appear on all the street signs, city vehicles and the Chamber of Commerce insignia.

In 1989, the horses were regrouped and began performing in local parades and fiestas. With only eleven white horses remaining, it became apparent the horses could possibly die out. The Camarillo White Horse Association was organized in 1992 to maintain the breed and lineage of the noble Camarillo White Horses.



The City of Camarillo was incorporated in 1964 under the general laws of the State of California. Since the early 1900's, Camarillo has been an agricultural community that has evolved into a rural, suburban community on the outskirts of the Los Angeles metropolitan area with a balanced base of land uses established under the City's General Plan. Camarillo is a city of 66,407 residents located in the center of Ventura County (est. population 832,970). It has an area of approximately 20 square miles and is situated in the Pleasant Valley area of the vast agricultural Oxnard Plain. Geographically, Camarillo is midway between Los Angeles and Santa Barbara on Highway 101, nine miles inland from Point Mugu Naval Air Station and the Pacific Ocean.

CITY ORGANIZATION

The City operates under the Council-Manager form of government. The City Council consists of five members elected at large for overlapping four-year terms. The Mayor is selected from the City Council members and serves a one-year term. The City Council is responsible for passing ordinances, adopting the budget, appointing committees, and appointing a City Manager and City Attorney, among other things.

The City Council members also serve as the governing body of the following:

- ◆ Camarillo Sanitary District Board
- ◆ Camarillo Capital Improvement Corporation
- ◆ Camarillo Public Finance Authority
- ◆ Camarillo Industrial Development Authority
- ◆ Camarillo Library Board
- ◆ Successor Agency to the Camarillo Community Development Commission for Redevelopment Purposes and for Housing Purposes

In addition, the City Council appoints members of the following advisory Commissions and Boards:

- ◆ Planning Commission
- ◆ Rent Review Commission
- ◆ Camarillo Ranch Foundation Board
- ◆ Citizens Advisory Committee to the Camarillo Redevelopment Project Area
- ◆ Community Development Block Grant (CDBG) Citizen Loan Committee
- ◆ Investment Committee
- ◆ Finance Committee

The City established the Finance and Investment Committees in 1988 and revised and updated all fiscal policies including investments, purchasing, accounts payable, financial reporting and budgeting. The City reviews its investment policy annually. All other City policies are reviewed as needed.

The Mayor appoints a representative to the following board:

- ◆ Oversight Board to The City of Camarillo as Successor Agency to the Camarillo Community Development Commission for Redevelopment Purposes and for Housing Purposes

The City has representation on the following County of Ventura Boards:

- ◆ Area Agency on Aging Advisory Board
- ◆ Area Housing Authority Commission
- ◆ Air Pollution Control District Advisory Committee
- ◆ Citizens' Transportation Advisory Committee
- ◆ Open Space District Advisory Committee

The City provides a range of services, some of which are provided on a contractual basis. Contractual services include:

- ◆ Law Enforcement
- ◆ Animal Control
- ◆ Library Operations
- ◆ Building and Safety Services
- ◆ Landscaping Maintenance
- ◆ Street Sweeping
- ◆ Major Capital Projects

City Profile

The City is within the Ventura County Fire District and the Pleasant Valley Recreation and Parks District, but exercises no control over them.

City provided services include:

- ◆ City Administration
- ◆ Community Development (planning and zoning)
- ◆ Public Improvements
- ◆ Street & Landscape Maintenance
- ◆ Solid Waste
- ◆ Traffic Engineering
- ◆ Wastewater
- ◆ Water

Additional City facts at-a-glance:

City Flower	Bougainvillea
City Horse	Camarillo White Horse
Median Age	40.9
Median Household Income	\$99,250.00
Median Home Value	\$461,800.00
Average Household Size	2.61
Number of Schools:	
Elementary	15
Secondary	2
Number of:	
Fire Stations	4
Police Stations	1
Hospitals	1
Library	1
Community Centers	1
Parks	28
Golf Courses	3
Tennis Courts	21
Swimming Pools	1

CITY OUTLOOK

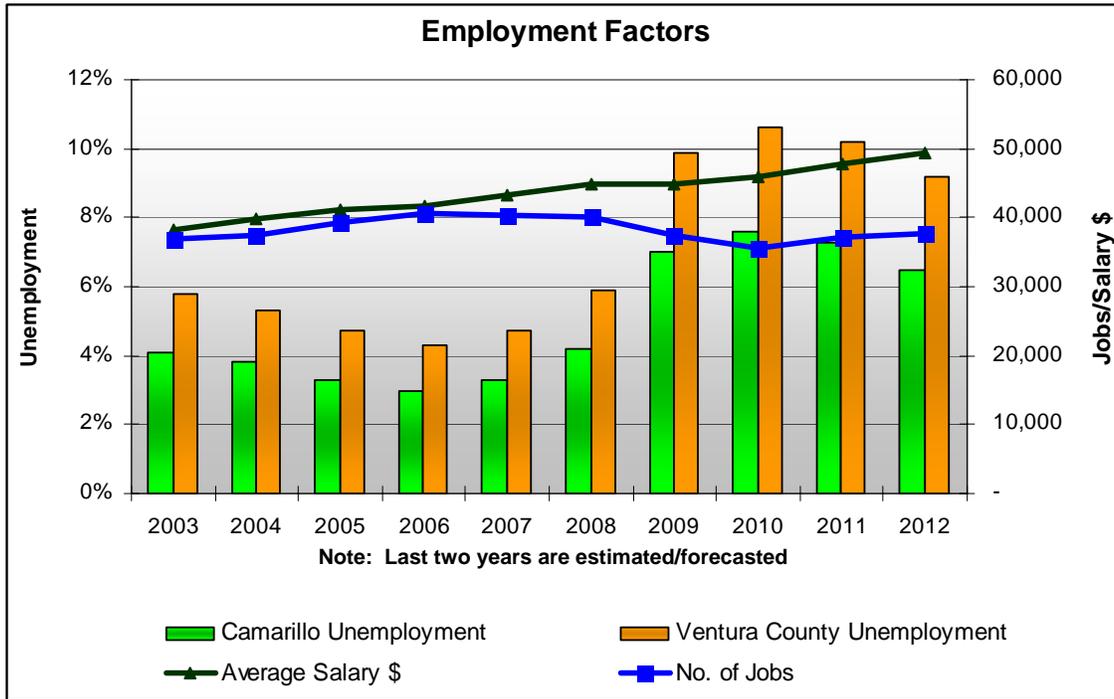


Camarillo's growing reputation as a preferred location for the high-tech and specialty product industries is enhanced by its retention of long-established firms and the recent arrival of several more. Camarillo's high-tech firms now share the spotlight with agriculture in terms of employment numbers. Employers looking for skilled and experienced workers, supervisors and managers can tap a reservoir of such personnel from the multitude of high-tech firms located in the city, the county and from nearby Point Mugu Naval Air Weapons Center and California State University-Channel Islands.

The Camarillo economy appears to be making a slow recovery. Unemployment has dropped by 1.1% over the last two years, and job growth has resumed. Taxable sales grew 7.7% from 2009 to 2010, gaining .5% share of the county's total. Camarillo's gross domestic product is showing signs of recovery, and is expected to regain

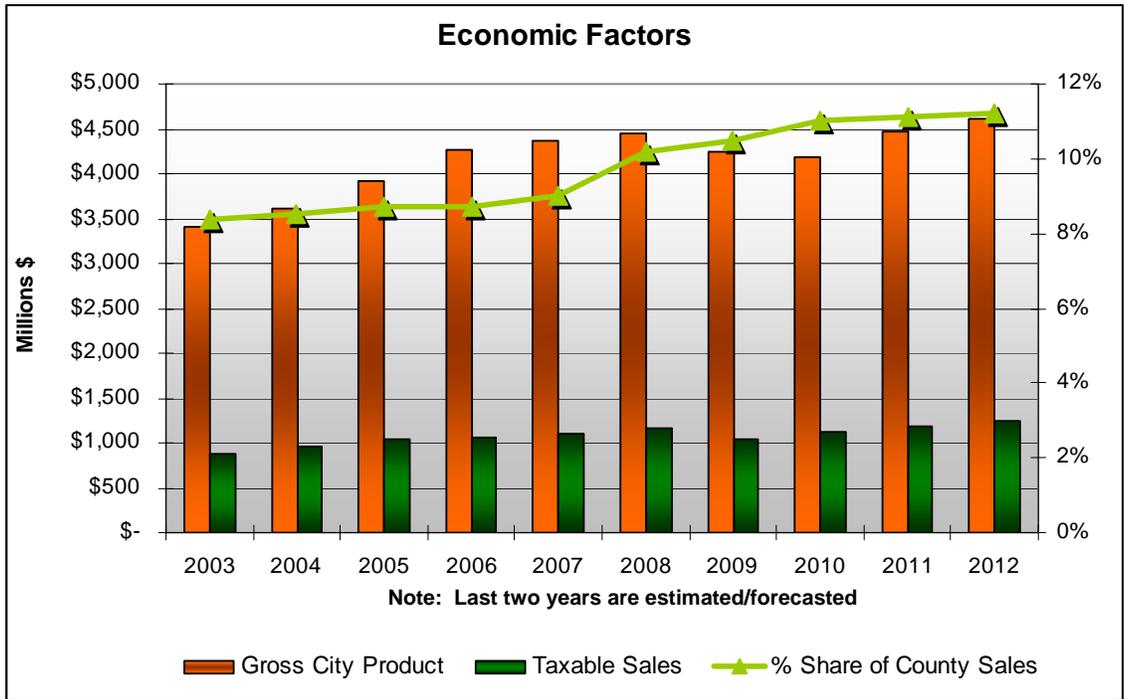
losses next year. Housing showed a slight improvement in 2010, with sales and values remaining flat following 4 years of decline.

City Profile

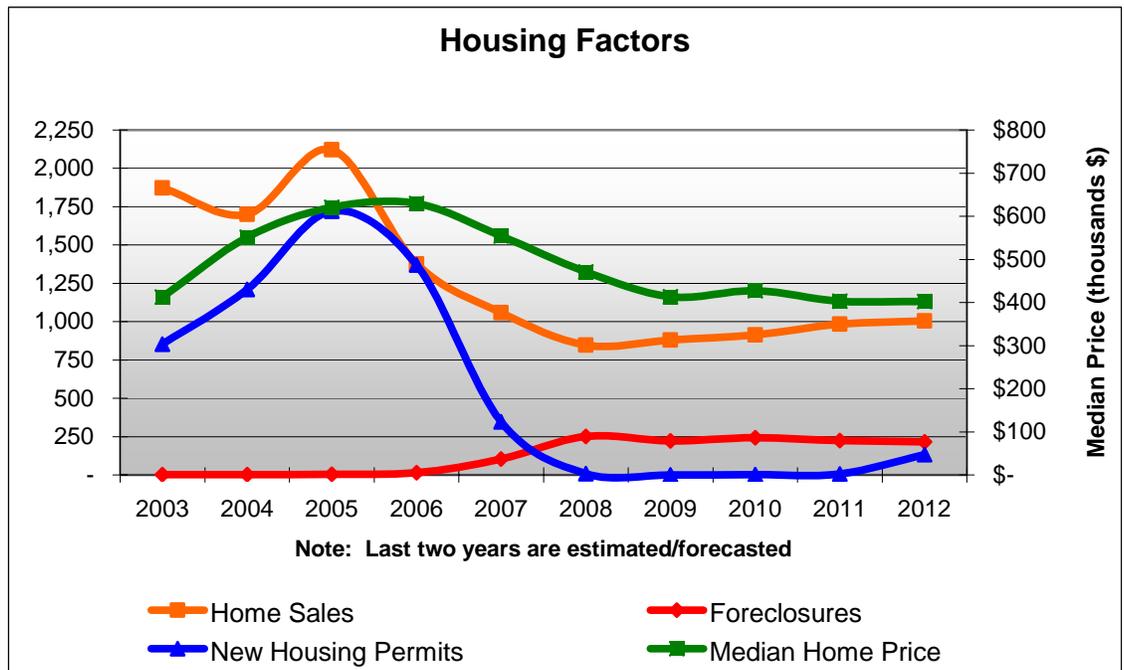


From June 2003 through June 2012, Camarillo’s unemployment rate had fluctuated from a low of 3.0% at June 2006 to a high of 7.6% at June 2010, dropping to 6.5% at June 2012. In comparison, Ventura County recorded a low of 4.3% at June 2006 to a high of 10.6% at June 2010, and a 9.2% at June 2012. Jobs have increased in every sector except the Finance, Insurance and Real Estate, with sectors such as Retail Trade and Leisure & Hospitality showing exceptional rebound. Even with the recent strength, jobs are down about 5,000 from the pre-recession high, representing a 12% drop. Job growth is projected to be weak and slow, but the gains are expected to exceed the losses. Average salary growth remained flat from 2008 through 2010, with a projected increase of 1.6% in 2011 and 1.8% for 2012.

City Profile



Camarillo’s Gross City Product peaked \$4,449.8 million in 2008. It is projected to rebound from a low of \$4,183.8 million in 2010, to \$4,608.9 million by the end of 2012. Camarillo captures about 11% of Ventura County taxable sales. Taxable sales dipped slightly in 2009, but resumed a steady incline through 2010, and are projected to increase a modest 2.7% in 2012.



Although Camarillo's housing markets have shown more strength than most in the area, homes have lost about 40% of their value over the last five years. Median home price peaked in 2006 at \$629 thousand, to a low in 2009 of \$413 thousand. Prices rebounded slightly in 2010 but are projected to decline and level off through 2012. Foreclosures are another indication of the housing problems, with Camarillo's foreclosures increasing from a low of three in 2004 to 251 in 2008. That number has remained level for the past few years.

Camarillo has experienced less economic pain than many California and Ventura County communities, and is forecast for a continued slow recovery. Home prices will remain weak, demand soft, and sales low. International risks are a factor in Camarillo's recovery, as supply interruptions may affect manufacturing and retail establishments, which could have an impact on the job force.

City Profile

*Sources: California Lutheran University-Center for Economic Research and Forecasting
California Employment Development Department
HdL Companies
UCSB Economic Forecast*



FUND TYPES AND DESCRIPTION

The City of Camarillo uses funds and account groups to report its financial operations. A fund is used to maintain control over resources that have been segregated for specific activities or functions and special revenue sources. The 46 budgeted funds are segregated into fund types as shown in the following and all can be divided into the following three categories:

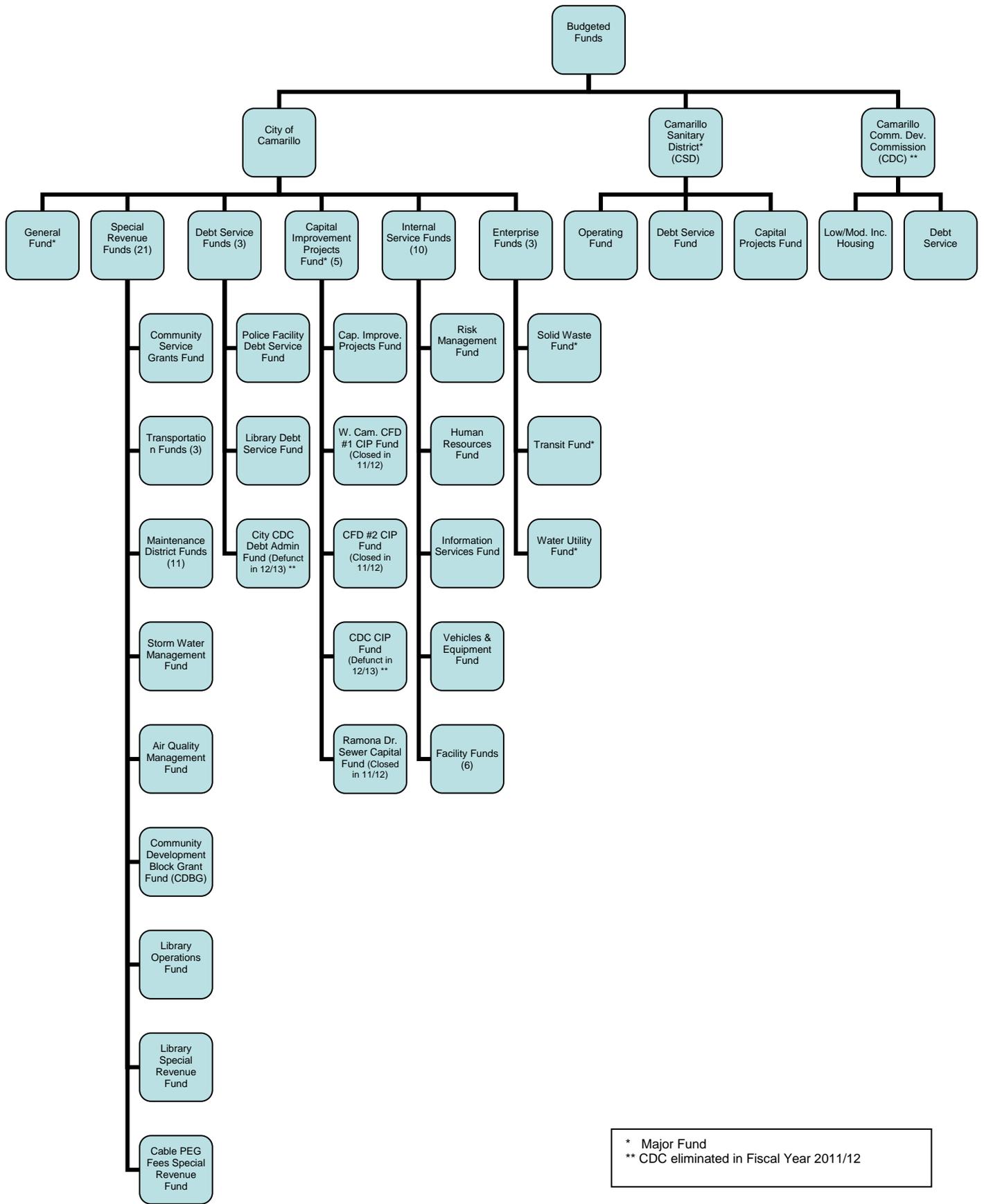
Governmental Funds - Governmental Funds focus on current financial resources, which emphasize near-term inflows and outflows of spendable resources as well as balances of spendable resources at the end of the fiscal year. This information is essential in evaluating the City's near-term financial requirements. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. To better understand the City's long-term and short-term requirements, it is useful to compare the City's Governmental Fund budgets. The major governmental funds include the General Fund and the Capital Improvement Projects Fund. Most of the City's basic services are reported in this category, including Public Safety, Highways and Streets, and Community Services. Property, business, hotel and sales taxes, user fees, interest income, franchise fees, and state and federal grants finance these activities.

Proprietary Funds - The City maintains two types of proprietary funds: enterprise funds and internal service funds. The City uses enterprise funds to account for its Water Utility, Sanitary District, Solid Waste, and Transit operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its Risk Management, Human Resources, Information Services, Vehicles & Equipment, City Hall, Corporation Yard, Library, Police, and Camarillo Chamber of Commerce Facilities, and Camarillo Ranch House.

Although the CSD is budgeted with three separate funds, they are presented as one fund in the City's Comprehensive Annual Financial Report (CAFR).

Fiduciary Funds - The City is the trustee, or fiduciary, for certain funds held on behalf of external parties. These activities are reported in the financial statements, but are not budgeted. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The fiduciary activities are agency funds, which only report assets and liabilities and do not have a measurement focus.

Government Structure



* Major Fund
 ** CDC eliminated in Fiscal Year 2011/12

CITY OF CAMARILLO
 Fiscal Years 2012-2014 Budget

CITY OF CAMARILLO

General Fund-101 - The General Fund is where the majority of discretionary funds are recorded and where the majority of general municipal services are provided. Through transfers, it is also a major contributor of services and projects that are accounted for in other funds including the Gas Tax Fund, Citywide Lighting & Landscape Fund, Transit Fund and Debt Service Funds that do not have sufficient resources to cover the associated expenditures.

Annually, the General Fund is a major contributor to the Capital Improvement Projects Fund and we have been able to continue a “sinking fund” strategy for the General Fund’s contribution to the Capital Improvement Projects Fund going out five years as outlined in the Reserve Policy. The objective in implementing this approach to budgeting for Capital Improvements is so that when the projects are due to be constructed, the General Fund’s portion of the funding will be available to begin the project.

Special Revenue Funds (21)

Community Service Grants Fund-201 - The Community Service Grants Fund was established in 1995/96 for the purpose of providing grants for community projects. When the City acts as a conduit for bonds issued in the name of the City, the companies benefiting from the issuance of the bonds are required to make an annual contribution. The City uses this revenue contribution for community projects or programs through the Community Service Grants process. Additionally, the General Fund will provide a transfer to this fund. Annually in March, the City Council meets to determine the distribution of the Community Service Grants Funds.

Transportation Funds - The Transportation Funds record only revenue and transfers to other funds. Monies received in these funds are transferred to the Capital Improvement Projects Fund to be used for overlay, slurry seal and street-related capital projects.

- ◆ **TDA Article 8 Roads Fund-208** - This fund is used to account for special state subventions under the Transportation Development Act (TDA) that are legally restricted to the maintenance of highways and streets within the City’s boundaries.
- ◆ **TDA Article 3 Fund-209** - This fund is used to account for special state subventions under the TDA that are legally restricted to the maintenance of bikeways and handicapped ramps within the City’s boundaries.
- ◆ **Gas Tax Fund-210** - The Gas Tax Fund is where gas tax revenues and qualified operating expenditures are recorded. This revenue funds the Traffic division of the Public Works department. Other services provided by this fund include street maintenance, street sweeping and graffiti removal. Each year, the costs in this fund exceed the actual gas tax revenues received and additional funds are transferred from the General Fund to cover the shortfall.

Maintenance District Funds - The City has a Citywide Lighting and Landscape Maintenance District which supports lighting and landscape maintenance throughout the City. The source of funding for this district is a portion of the 1% ad valorem property tax which is designated for this purpose. All the other maintenance districts support specific areas within the community

Government Structure

Government Structure

and were established as a development requirement, and receive property tax assessment revenues that provide for the individual district's expenditures.

- ◆ **Citywide Lighting and Landscape Maintenance District-220** - This is used to account for property tax revenues that are restricted to citywide street lighting and landscape maintenance expenditures.
- ◆ **Mission Oaks MD1A-221** - This is used to account for revenues from property taxes and assessments levied on the property within the Mission Oaks district that are specifically restricted to the district's median, parkway, slopes, and tree maintenance.
- ◆ **Wittenberg Maintenance District MD2A-222** - This is used to account for revenues from assessments levied on properties within the Wittenberg subdivision that are specifically restricted to the maintenance of landscape and open space areas within and immediately adjacent to the tract.
- ◆ **Armitos Storm Basins Maintenance District-223** - This is used to maintain three storm drain desilting basins, which serve the Armitos Tract.
- ◆ **Mission Oaks Industrial Maintenance District-224** - This is used to account for revenues from assessments that are to be used to maintain landscaping within the district.
- ◆ **Presley Maintenance District-225** - This is used to account for revenues from assessments that are to be used for maintenance of landscaping in the flood control areas located off Sierra Mesa.
- ◆ **Spanish Hills Maintenance District-226** - This is used to account for revenues from assessments that are to be used for maintenance of landscaping within this district.
- ◆ **Sares/Regis Maintenance District-227** - This is used for maintenance of a drainage basin, which serves the Sares/Regis Tract.
- ◆ **Vista Las Posas Maintenance District-228** - This is used for the maintenance of entrance street landscaping and a storm water detention basin in the Vista Las Posas development.
- ◆ **Adolfo Glen II Maintenance District-229** - This is used to account for revenues from assessments that are to be used to maintain landscaping within the district.
- ◆ **Adolfo Glen III Maintenance District-230** - This is used to account for revenues from assessments that are to be used to maintain landscaping within this district.

Storm Water Management Fund-270 - The Storm Water Fund was established in fiscal year 1993/94 and receives its funding through the Ventura County Flood Control District's annual \$5 per parcel Benefit Assessment Program for storm water management. The purpose of the program is to implement a "National Pollutant Discharge Elimination Systems (NPDES) Permit" to meet the Environmental Protection Agency's (EPA) storm water management requirements. Because of Proposition 218, the \$5 per parcel fee can not be increased without a vote of the electorate. Although there has been some discussion of legislation to make storm water exempt from Proposition 218, nothing has been passed. As requirements increase, the General Fund will continue to play a larger role in supporting this fund.

Air Quality Management Fund-275 - The Air Quality Management Fund was established in 1993/94. This fund is used to account for revenues from air quality impact fees that are required to be used for transportation mitigation.

Community Development Block Grant Fund (CDBG)-280 - The City of Camarillo participates in the Community Development Block Grant Program (CDBG), funded by an entitlement grant from the United States Department of Housing and Urban Development (HUD). It is typical for the CDBG Fund to vary widely between the amount budgeted and the revenues and expenditures which actually occur throughout the fiscal year. By budgeting the total available funds for the fiscal year, the City maximizes its flexibility to utilize the available funding as needed. Whatever is not utilized in any fiscal year is automatically carried over to the following fiscal year.

Library Operations Fund-284 - The Library Operations Fund was established in fiscal year 2011/12. On January 1, 2011, the City assumed library operations from the County of Ventura. This fund is used to account for property tax revenues that are restricted to operating costs for the City library.

Library Special Revenue Fund-285 - The Library Special Revenue Fund is utilized to collect and record the proceeds from fundraising and local donations for the Camarillo Library.

Cable PEG Fees Special Revenue Fund-286 - The Public, Educational and Governmental (PEG) Special Revenue Fund was created to account for revenue resulting from new cable franchising laws. Traditionally, cable service providers negotiated with municipalities in order to obtain a franchise authorizing them to provide cable services in a community. The new laws allow cable service providers to apply for a franchise at the state level when the local franchise expires. However, they must maintain their support in the production of local PEG access channels. A municipality may establish a PEG support fee of up to 1 percent of gross revenues. This funding will be used to offset capital costs such as PEG production, editing and program playback equipment, renovation or construction of PEG access facilities.

Debt Service Funds (3)

Police Facility Debt Service Fund-320 - The Police Facility Debt Service Fund was established in 1993/94 to account for the debt service of \$3,150,000 in Community Oriented Policing Services (COPs) to acquire and renovate the privately owned Bill Esty Community Center for a police facility, which was acquired in April 1993. Renovation of the facility was completed in May 1995. The COPs were refunded in 1998/99 for a net cumulative savings of \$872,081. Budgeted expenditures in the Police Facility Debt Service Fund are for principal and interest on the bonds and related administrative costs, and are funded by Police Facility Fees (40%) and the General Fund (60%).

Library Debt Service Fund-321 - The Library Debt Service Fund was established in Fiscal Year 2002/03 to account for the debt service of \$8.8 million in Lease Revenue Bonds issued for the purpose of the matching requirement for the state grant received from the State of California. The bond money, combined with the grant, was for the acquisition of land and construction for the new 65,000 square foot, state-of-the-art Library in Camarillo. The City issued \$7,630,000 Camarillo Public Finance Authority Lease Revenue Bonds Series 2012, providing funds to refund the 2003 Series A Bonds. This generated a Net Present Value savings of \$876,326 over the same remaining debt service period. The final maturity date of the bonds remains December 2033. Currently, budgeted expenditures in the Library Debt Service Fund are for principal and interest on the bonds and related administrative costs, which are funded by the General Fund.

Government Structure

City CDC Debt Administration Fund-350 - The City CDC Debt Administration Fund was established in Fiscal Year 2010/11 to account for capital asset acquisition and construction activities in the Camarillo Corridor Project Area as approved on January 26, 2011, by Resolution confirming the allocation of funds for capital improvement projects indentified by the CDC, and approved Funding Contract with the CDC for capital improvement projects. This fund became defunct in Fiscal Year 2012/13 with the elimination of the redevelopment agencies effective February 1, 2012.

Capital Projects Funds (5)

Capital Improvement Projects Fund-410 - The Capital Improvement Projects Fund accounts for the general capital projects funded from capital fees collected from developers, state and federal grants, and transfers from the General Fund and the Transportation Fund. The projects in the two-year Budget are in agreement with the City's Five-Year Capital Improvement Program.

West Camarillo Community Facilities District (CFD) #1 Capital projects Fund-422 - This Capital Project Fund was used to fund the storm drainage project in the West Camarillo Community Facilities District #1. The project was completed and this fund was closed in Fiscal Year 2011/12.

Camarillo Community Facilities District (CFD) #2 Capital Projects Fund-423 - This Capital Project Fund was used to fund the Springville Interchange Improvements in the Camarillo Community Facilities District #2. The project was completed and this fund was closed in Fiscal Year 2011/12.

CDC Capital Improvement Projects Fund-450 - This Capital Project Fund was used to account for the capital asset acquisition and construction activities of the CDC, as required to alleviate blighted conditions and to promote economic development in the Camarillo Corridor Project Redevelopment Area. This fund became defunct in Fiscal Year 2012/13 with the elimination of the redevelopment agencies effective February 1, 2012.

Ramona Drive Capital Projects Fund-470 - The Ramona Drive Capital Project Fund was used to account for capital asset acquisition and construction related to infrastructure and connection of residential properties to the City's sewer system. This project was funded by property assessments. The project was completed and this fund was closed in Fiscal Year 2011/12.

Internal Service Funds (ISF) (10)

ISFs are created to account for costs associated with services that benefit a wide variety of other funds, and provides an opportunity to accumulate those costs in one fund to allocate them to the benefiting departments for services rendered. ISFs also provide a mechanism for accumulating funds for the replacement of vehicles, equipment and facilities. This is particularly true for all ISFs, except the Risk Management Fund and the Human Resources Fund.

Previously, the City passed a reserve policy to maintain fund balances in the Information Services, Vehicles & Equipment, City Hall Facility and Corporation Yard Facility Funds which would cover the replacement of assets in the future. This reserve policy is based on 40% of accumulated depreciation for the facilities funds, and on 100 to 130% of accumulated depreciation for the other funds.

Risk Management Fund-510 - The Risk Management Fund is where costs associated with the City's risk management function are recorded and then charged back to the other funds. The City of Camarillo is a member of the California Joint Powers Insurance Authority (CJPIA), along with over 100 other California public entities, and is self-insured for general liability and workers' compensation. The City takes advantage of the CJPIA buying power to purchase property, earthquake, flood, boiler and machinery insurance, etc. Claims administration for both general liability and workers' compensation are provided through a third party contractual agreement administered by the CJPIA.

Human Resources Fund-520 - The Human Resources Fund was established to account for all costs associated with the administration of the City's human resources function and to charge benefiting departments for services rendered. This fund receives the majority of its revenue from charges to other funds.

Information Services Fund-530 - The Information Services Fund is where costs associated with operating the City's information services function are recorded and charged back to the other funds based on the level of services provided. Information Services includes the telephone system, H.T.E. computer system, local and wide area network systems, personal computers, Geographic Information System (GIS), Library technology support, Internet, and miscellaneous computerized systems.

Vehicles and Equipment Fund-540 - The Vehicles and Equipment Fund is where costs associated with procurement, maintenance and operations of the City's vehicles and field equipment, are recorded and charged back to the departments based on the services received. One of the goals of this fund is to provide funding to replace vehicles and field equipment. It is also to recover the costs associated with maintaining all of the City's vehicles and field equipment. Through a "use" charge, departments that use City vehicles contribute to this fund.

City Hall Facility Fund-550 - The City Hall Facility Fund was established to keep track of costs associated with the City Hall facility. Isolating those expenditures provides an efficient mechanism for charging the costs back to user departments.

Corporation Yard Facility Fund-551 - The Corporation Yard Facility Fund was established to keep track of costs associated with the corporation yard facility. Isolating those expenditures provides an efficient mechanism for charging costs back to the user departments and funds.

Police Facility Fund-552 - The Police Facility Fund was established to keep track of costs associated with the police facility. Isolating those expenditures provides an efficient mechanism for charging the costs back to the Police Department, a division of the General Fund, plus allows treatment of this facility to be similar to the accounting treatment of other City facilities.

Library Facility Fund-553 - This fund was established in the 2006/07 budget year to track all costs associated with the operation of the library facility. Costs include the wages for the library facility technician, as well as wages for the supervision of the facility. Costs for custodial care, utilities, and landscaping are charged to this fund. Revenues for the costs in this fund are received from the General Fund and interest income.

Camarillo Ranch Facility Fund-554 - This fund was established in the 2007/08 budget year to track all City costs associated with the maintenance of the Camarillo Ranch facility. Costs include landscape maintenance and insurance. Revenues for the costs in this fund are received from the General Fund and interest income.

Government Structure

Camarillo Chamber of Commerce Facility Fund-555 - This fund was established in the 2011/12 budget year to track all City costs associated with the maintenance of the Camarillo Chamber of Commerce facility. Costs include landscape maintenance and insurance. Revenues for the costs in this fund are received from the General Fund and interest income.

Enterprise Funds (3)

Solid Waste Fund-805 - The City provides a refuse, recycling and green waste program for residential customers, and a refuse and recycling service for commercial customers. The City contracts, through an exclusive franchise agreement with a local hauler, E.J. Harrison & Sons (Harrison), to haul all the waste in Camarillo. The City provides billing services for residential customers, from single-family residential up to four-unit residential. Harrison performs the billing services for commercial and multi-family residential customers. Refuse and green waste services are provided weekly to Camarillo residential customers. The recycling service is provided bi-weekly. The City sponsors a Household Hazardous and Electronic Waste Program. This on-going program provides an opportunity for households to dispose of toxic materials in a safe and environmentally sound manner.

Transit Fund-810 - The Transit Fund is an enterprise fund where costs associated with operating the City's transit system are recorded. The City began contracting this service on January 6, 1997, to provide a single fixed route and a general public Dial-A-Ride transit service. This fund includes the City's portion of the costs of the intercity bus that is operated by the Ventura County Transportation Commission (VCTC). An adjunct to the Dial-A-Ride program was added in 2001/02 to provide Yellow Cab service to augment the Dial-A-Ride service. FTA Grant monies are received to maintain the Metrolink station.

Water Utility Fund-860 - The Water Utility Fund is where revenue and expenses associated with the City's water service are recorded. This fund is fully self-supporting and derives the majority of its revenue from ratepayers. The City provides water and associated maintenance to approximately 13,100 customers. Not all of the property owners within the City limits are provided water service by the City. There are five other water agencies providing water to selected areas within the City. The largest of the five is Camrosa Water District, which provides water services to the Mission Oaks area within the City.

CAMARILLO SANITARY DISTRICT (CSD)

CSD Operating Fund-871

CSD Debt Service Fund-872

CSD Capital Projects Fund-873

The Camarillo Sanitary District is a separate governmental entity that provides sewer services for residential and commercial customers within its boundaries. The CSD boundaries are not contiguous with the City of Camarillo boundaries. The CSD is fully self-supporting and derives the majority of its revenue from ratepayers for services rendered. The Directors of the Board are the same elected officials who also sit as the members of the City Council. The CSD has been divided into three separate funds for budgeting purposes. The separation of these funds allows for ease in cash flow and rate setting.

COMMUNITY DEVELOPMENT COMMISSION (CDC)

CDC Low/Moderate Income Housing Fund-290 CDC Debt Service Fund-390

In 1995/96, the City of Camarillo established the Community Development Commission to implement redevelopment in the City of Camarillo. In 1997/98, the CDC received its first tax increment revenues. These funds became defunct in Fiscal Year 2012/13 with the elimination of the redevelopment agencies effective February 1, 2012.

**Government
Structure**

Budget Summary by Organization and Fund

FUND	Adjusted *** Fund Balance June 30, 2011	Fiscal Year 2011/12				Estimated Fund Balance June 30, 2012	
		Proposed	Estimated	Actuals	Budget		
		Revenues	Expenditures	Transfers (c)	Adjustments		
City of Camarillo							
101	General Fund	46,816,436	30,747,294	26,304,640	(8,289,630)	-	42,969,460
201	Community Service Grants	5,455	41,100	80,900	47,400	-	13,055
208	TDA Article 8 Roads	5,810,403	2,114,808	-	(2,790,000)	-	5,135,211
209	TDA Article 3	196,801	1,450	-	(30,000)	-	168,251
210	Gas Tax	918,384	1,747,653	3,234,908	1,040,000	-	471,129
220	Citywide Lighting/Landscape	254,744	1,672,990	3,484,948	1,876,000	-	318,786
221	Mission Oaks-MD1A	1,318,465	667,960	693,880	-	-	1,292,545
222	Wittenberg Maint-MD2A	37,905	34,535	27,969	-	-	44,471
223	Armitos Storm Basins MD	4,362	1,919	2,548	-	-	3,733
224	Mission Oaks Industrial MD	36,082	35,393	38,562	-	-	32,913
225	Presley Maintenance District	24,944	12,560	15,453	-	-	22,051
226	Spanish Hills Maint District	37,039	22,300	28,630	-	-	30,709
227	Sares/Regis Maint District	18,322	6,520	8,386	-	-	16,456
228	Vista Las Posas Maint District	44,422	24,574	21,528	-	-	47,468
229	Adolfo Glen II Maint District	26,222	19,241	27,645	40,000	-	57,818
230	Adolfo Glen III Maint District	29,913	26,398	28,258	-	-	28,053
270	Storm Water Management	898,921	173,287	1,076,041	900,000	-	896,167
275	Air Quality Management	49,681	200	-	(41,000)	-	8,881
280	C D B G	145,408	543,948	409,858	-	-	279,498
284	Library Operations	(2,015,673)	2,208,982	3,496,395	3,330,000	-	26,914
285	Library Special Revenue	1,494,216	200,520	557,350	(26,670)	-	1,110,716
286	Cable PEG Fees Special Rev	401,006	153,450	24,620	-	-	529,836
320	Debt Service-Police Facility	14,160	400	221,850	215,000	-	7,710
321	Debt Service-Library	34,577	7,892,360	8,396,350	875,000	-	405,587
350	City CDC Debt Admin	449,294	-	-	(449,294)	-	-
410	Capital Improve Projects	17,913,401	4,198,497	12,806,668	1,921,000	-	11,226,230
422	W Camarillo CFD #1 Capital	123,539	530	124,500	-	431	-
423	CFD #2 Capital	66	-	-	-	(66)	-
450	CDC Capital Projects	12,821,157	42,236	6,718,301	(6,145,092)	-	-
470	Ramona Drive Sewer	1,535	-	-	-	(1,535)	-
*	510 Risk Management	297,615	1,898,326	1,832,264	-	1,500	365,177
*	520 Human Resources	163,503	460,525	458,973	-	1,500	166,555
*	530 Information Services	1,850,780	2,180,835	2,480,548	-	119,150	1,670,217
*	540 Vehicles & Equipment	3,261,191	895,452	1,303,513	101,930	340,800	3,295,860
*	550 City Hall Facility	3,465,998	1,546,500	1,515,068	-	215,100	3,712,530
*	551 Corporation Yard Facility	845,552	203,500	305,998	-	85,950	829,004
*	552 Police Facility	1,268,110	582,671	526,612	-	155,850	1,480,019
*	553 Library Facility	1,774,186	1,286,240	2,176,483	26,670	1,109,250	2,019,863
*	554 Camarillo Ranch Facility	351,651	323,200	161,084	-	54,100	567,867
*	555 Chamber of Commerce Facility	41,549	50	35,304	45,000	14,753	66,048
(a) *	805 Solid Waste	1,053,615	6,020,013	6,214,500	-	3,500	862,628
*	810 Transit	206,515	732,835	1,777,985	800,000	152,400	113,765
(a) *	860 Water Utility	26,496,582	13,300,490	13,978,017	(26,000)	893,450	26,686,505
Total City of Camarillo		128,988,034	82,021,742	100,596,537	(6,579,686)	3,146,133	106,979,686
Community Development Comm. (CDC)							
(b) **	290 CDC Low-Mod Income Housing	13,603,159	21,656	13,377	(13,886,438)	275,000	-
**	390 CDC Debt Service	-	2,717,792	2,533,726	(2,807,606)	2,623,540	-
Total CDC Successor Agencies		13,603,159	2,739,448	2,547,103	(16,694,044)	2,898,540	-
Camarillo Sanitary District (CSD)							
*	871 CSD Operating	5,369,969	8,842,655	9,882,689	(1,944,700)	2,156,100	4,541,335
*	872 CSD Debt Service	5,723,091	977,355	1,455,900	480,000	-	5,724,546
*	873 CSD Capital Projects	7,701,534	389,530	3,742,698	1,450,000	-	5,798,366
Total Camarillo Sanitary District		18,794,594	10,209,540	15,081,287	(14,700)	2,156,100	16,064,247
Total All Funds		161,385,787	94,970,730	118,224,927	(23,288,430)	8,200,773	123,043,933

(a) Funds 805 and 860 beginning balances at July 1, 2011 include legally restricted reserves of \$0.6 million and \$9.1 million respectively.

(b) The Community Development Commission fund balance excludes a reserve for a long-term receivable of \$275,000 at 6/30/11, since it is not available for spending.

(c) \$23,288,430 was transferred from CDC funds to the Successor Agency Fund and the Successor Housing Agency Fund, which do not appear on this summary.

* Fund balances reflect working capital for proprietary fund types (current assets over current liabilities).

Adjustments to working capital include adding back depreciation expense and adjustment to vacation/sick leaves.

** The Community Development Commission funds reflect available cash equivalent balances.

*** Fund balances adjusted to remove any nonspendable items such as Prepaid Items, Land Held for Resale, Bond Covenants, and Notes Receivable

Fiscal Year 2012/13 Proposed Budget				*Estimated Fund Balance June 30, 2013	Fiscal Year 2013/14 Proposed Budget				*Estimated Fund Balance June 30, 2014
Revenues	Expenditures	Transfers	Adjust.		Revenues	Expenditures	Transfers	Adjust.	
31,500,333	25,252,925	(6,202,600)	-	43,014,268	31,550,984	25,476,457	(6,690,400)	-	42,398,395
33,500	81,100	35,050	-	505	33,500	81,100	47,400	-	305
2,189,247	-	(2,460,000)	-	4,864,458	2,189,247	-	(2,370,000)	-	4,683,705
25,900	-	(115,000)	-	79,151	25,900	-	(55,000)	-	50,051
1,758,543	3,003,602	950,000	-	176,070	1,758,543	3,058,692	1,165,000	-	40,921
1,661,060	3,424,900	1,650,000	-	204,946	1,661,060	3,468,532	1,700,000	-	97,474
669,920	599,717	-	-	1,362,748	669,920	599,717	-	-	1,432,951
35,042	28,338	-	-	51,175	34,040	28,338	-	-	56,877
1,869	2,517	-	-	3,085	1,869	2,517	-	-	2,437
35,393	39,713	-	-	28,593	36,773	39,713	-	-	25,653
13,100	14,034	-	-	21,117	13,100	14,034	-	-	20,183
22,425	30,080	-	-	23,054	22,425	30,080	-	-	15,399
6,438	8,466	-	-	14,428	6,438	8,466	-	-	12,400
24,624	26,172	-	-	45,920	25,680	26,172	-	-	45,428
20,014	40,000	-	-	37,832	20,604	40,000	-	-	18,436
27,237	33,626	-	-	21,664	28,050	33,626	-	-	16,088
249,266	1,121,325	100,000	-	124,108	249,266	1,100,934	900,000	-	172,440
260,050	-	(260,000)	-	8,931	150,050	-	(150,000)	-	8,981
275,901	275,901	-	-	279,498	-	190,648	-	-	88,850
1,612,680	3,256,464	1,700,000	-	83,130	1,612,680	3,513,756	1,825,000	-	7,054
206,850	550,000	-	-	767,566	206,850	550,000	-	-	424,416
157,250	55,000	-	-	632,086	157,250	15,000	-	-	774,336
-	223,675	220,000	-	4,035	-	-	-	-	4,035
-	587,850	510,000	-	327,737	-	493,450	493,000	-	327,287
-	-	-	-	-	-	-	-	-	-
6,999,500	12,430,000	3,435,000	-	9,230,730	2,720,500	6,630,000	3,025,000	-	8,346,230
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,031,710	1,968,726	-	1,500	429,661	2,170,948	2,108,858	-	1,500	493,251
459,943	763,408	135,500	1,500	90	468,130	468,690	-	1,500	1,030
2,123,046	2,264,066	-	119,150	1,648,347	1,839,700	1,938,487	-	119,150	1,668,710
1,003,926	1,406,017	51,000	340,800	3,285,569	1,003,926	919,654	-	340,800	3,710,641
1,527,500	1,812,943	-	215,100	3,642,187	1,527,500	1,452,365	(400,000)	215,100	3,532,422
200,700	297,421	-	85,950	818,233	200,700	284,403	-	85,950	820,480
249,800	350,655	-	155,850	1,535,014	249,800	270,612	-	155,850	1,670,052
1,305,850	2,206,644	-	1,109,250	2,228,319	1,535,850	2,174,763	-	1,109,250	2,698,656
244,650	122,390	-	54,100	744,227	214,650	123,483	-	54,100	889,494
300	48,440	-	14,750	32,658	300	34,077	35,000	14,750	48,631
6,188,568	6,337,555	-	3,500	717,141	6,362,058	6,520,209	-	3,500	562,490
730,580	1,634,897	675,000	148,200	32,648	956,500	1,609,954	475,000	148,200	2,394
11,992,313	15,441,554	(400,000)	886,950	23,724,214	12,688,730	15,302,330	-	886,950	21,997,564
75,845,028	85,740,121	23,950	3,136,600	100,245,143	72,393,521	78,609,117	-	3,136,600	97,166,147
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
8,615,900	9,328,311	(1,973,950)	2,098,400	3,953,374	9,764,550	9,326,751	(1,970,000)	2,098,400	4,519,573
975,470	1,456,600	(3,700,000)	-	1,543,416	975,470	1,456,550	520,000	-	1,582,336
50,900	11,366,000	5,650,000	-	133,266	20,050,900	12,876,000	1,450,000	-	8,758,166
9,642,270	22,150,911	(23,950)	2,098,400	5,630,056	30,790,920	23,659,301	-	2,098,400	14,860,075
85,487,298	107,891,032	-	5,235,000	105,875,199	103,184,441	102,268,418	-	5,235,000	112,026,222

CITY OF CAMARILLO
Fiscal Years 2012-2014 Budget

Reserve Analysis

Fund	Reserve Goal	Fiscal Year 2011/12			Fiscal Year 2012/13			Fiscal Year 2013/14		
		Expend. & Trnfs*	Anticip.		Expend. & Trnfs*	Anticip.		Expend. & Trnfs*	Anticip.	
			Reserve 6/30	Anticip. %		Reserve 6/30	Anticip. %		Reserve 6/30	Anticip. %
101 General Fund	min. 50%	\$ 36,294,270	\$ 42,969,460	118%	\$ 31,755,525	\$ 43,014,268	135%	\$ 32,766,857	\$ 42,398,395	129%
221 Zone 1-Mission Oaks MD-1A	50%	693,880	1,292,545	186%	599,717	1,362,748	227%	599,717	1,432,951	239%
222 Zone 2-Wittenberg Maint. Dist.	50%	27,969	44,471	159%	28,338	51,175	181%	28,338	56,877	201%
223 Zone 3-Armitos Storm Basins	50%	2,548	3,733	147%	2,517	3,085	123%	2,517	2,437	97%
224 Zone 4-Mission Oaks Industrial	50%	38,562	32,913	85%	39,713	28,593	72%	39,713	25,653	65%
225 Zone 5-Presley Maint. Dist.	50%	15,453	22,051	143%	14,034	21,117	150%	14,034	20,183	144%
226 Zone 6-Spanish Hills Maint. Dist.	50%	28,630	30,709	107%	30,080	23,054	77%	30,080	15,399	51%
227 Zone 7-Sares/Regis Maint. Dist.	50%	8,386	16,456	196%	8,466	14,428	170%	8,466	12,400	146%
228 Zone 8-Vista Las Posas Maint. Dist.	50%	21,528	47,468	220%	26,172	45,920	175%	26,172	45,428	174%
229 Zone 9-Adolfo Glen II Maint. Dist.	50%	27,645	57,818	209%	40,000	37,832	95%	40,000	18,436	46%
230 Zone 10-Adolfo Glen III Maint. Dist.	50%	28,258	28,053	99%	33,626	21,664	64%	33,626	16,088	48%
520 Human Resources	25%	458,973	166,555	36%	763,408	90	0%	468,690	1,030	0%
860 Water Utility	min. 50%	11,865,267	26,686,505	225%	12,791,804	23,724,214	185%	12,252,580	21,997,564	180%
871 Sanitary District - Operating	min. 50%	8,717,005	4,541,335	52%	9,231,911	3,953,374	43%	9,226,401	4,519,573	49%

* Expenditures and transfers exclude capital projects and depreciation, and include principal payments on debt.

Fund	Basis Notes	Reserve Goal	Goal Amt.	Anticip.	Anticip.	Goal Amt.	Anticip.	Anticip.	Goal Amt.	Anticip.	Anticip.
			(Basis for Reserve)**	Reserve 6/30	%	(Basis for Reserve)**	Reserve 6/30	%	(Basis for Reserve)**	Reserve 6/30	%
410 Capital Improvement Projects	(1)	100%	\$ 2,838,508	\$ 11,226,230	395%	\$ 2,112,014	\$ 9,230,730	437%	\$ 3,996,000	\$ 8,346,230	209%
510 Risk Management	(2)	100%	207,742	365,177	176%	227,122	429,661	189%	243,256	493,251	203%
530 Information Services	(3)	100%	1,296,424	1,670,217	129%	1,296,424	1,648,347	127%	1,276,424	1,668,710	131%
540 Vehicles & Equipment	(4)	130%	2,405,258	3,295,860	137%	2,405,258	3,285,569	137%	2,405,258	3,710,641	154%
550 City Hall Facility	(5)	100%	1,302,680	3,712,530	285%	1,504,680	3,642,187	242%	1,424,069	3,532,422	248%
551 Corporation Yard Facility	(5)	100%	364,629	829,004	227%	410,862	818,233	199%	460,739	820,480	178%
552 Police Facility	(5)	100%	1,213,871	1,480,019	122%	1,206,327	1,535,014	127%	1,317,632	1,670,052	127%
553 Library Facility	(5)	100%	1,475,519	2,019,863	137%	1,792,671	2,228,319	124%	2,127,525	2,698,656	127%
554 Camarillo Ranch Facility	(5)	100%	500,082	567,867	114%	588,018	744,227	127%	680,780	889,494	131%

** Notes - Basis for Reserves:

- (1) Discretionary contributions from the General Fund for future capital improvements outlined in the Five-Year Capital Improvement Plan based on the following:

Anticipated expenditure from discretionary sources is:	<u>Balance</u> <u>shall be:</u>
In year one of the plan	100%
In year two of the plan	80%
In year three of the plan	60%
In year four of the plan	40%
In year five of the plan	20%
- (2) Three times the self-insured retention for liability claims (\$30,000 * 3), + 100% greatest deductible for single property damage coverage (\$100,000), + 25% annual appropriation for workers' compensation expense.
- (3) 100% of the accumulated depreciation.
- (4) 130% of the accumulated depreciation.
- (5) 150% of the reserve study capital replacement plan components.

Notes for anticipated percentages of the reserve goal:

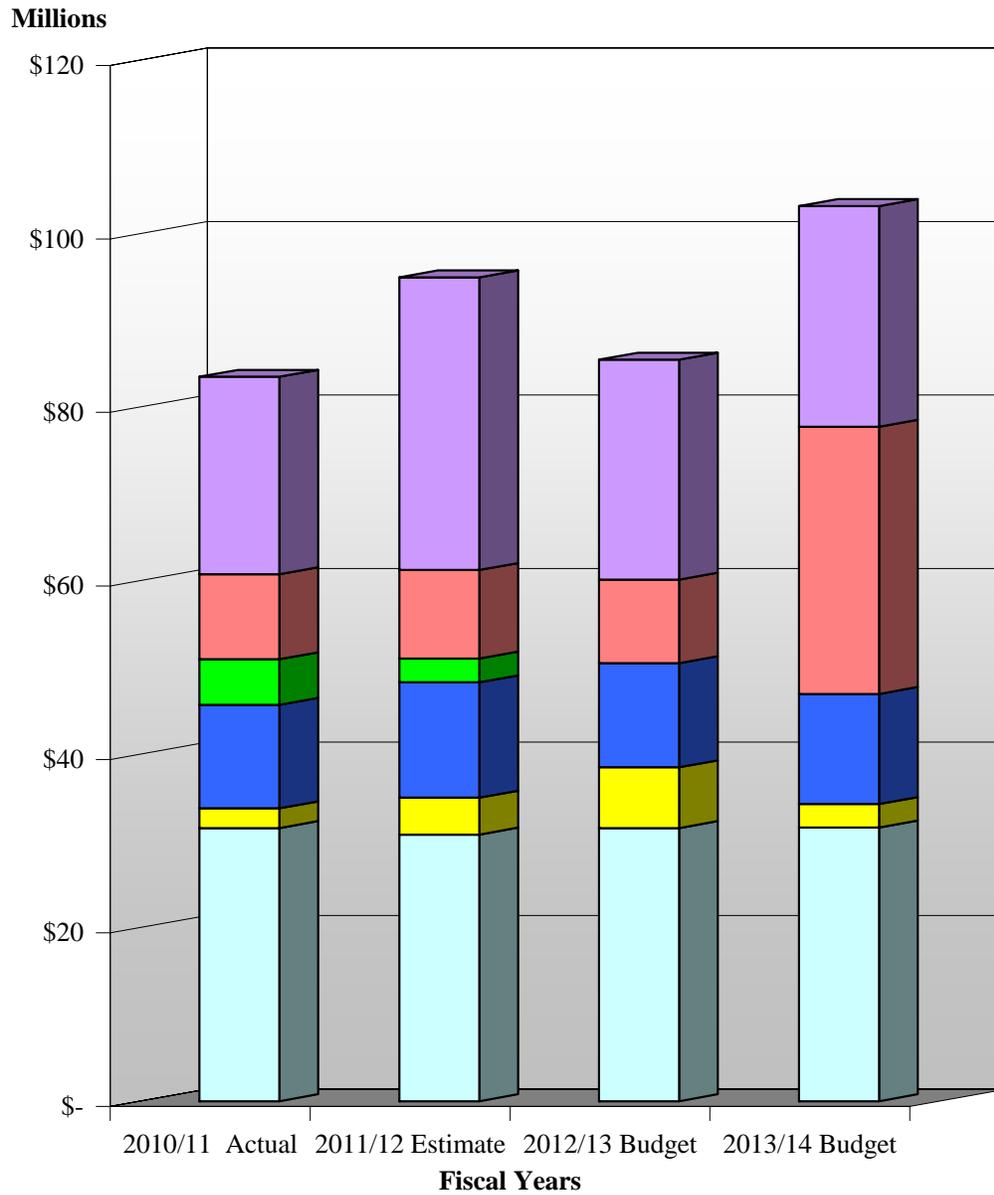
- A. Assessments cannot be increased without a vote.
- B. Assessments include inflation clause.
- C. The City anticipates participation in the design/construction of a groundwater treatment facility in the Five-Year CIP.
- D. The City anticipates construction of several large CIP projects. Contingency amounts are being left in the CIP Fund in anticipation of variances in the start and cost estimates of certain projects.
- E. New vehicle purchases have reduced the anticipated reserve which will be increased through allocations.
- F. Reserve goal based on Reserve Study findings. The City is working towards bringing the fund balance in line with these findings.



Revenue Summary by Organization and Fund

Fund	Description	Amended			
		Actual 2010/11	Budget 2011/12	Adopted Budget 2012/13 2013/14	
CITY OF CAMARILLO					
* 101	General Fund	\$ 31,495,954	\$ 30,747,294	\$ 31,500,333	\$ 31,550,984
201	Community Service Grants	26,000	41,100	33,500	33,500
207	State Transportation	13,717	-	-	-
208	TDA Article 8 Roads	1,699,533	2,114,808	2,189,247	2,189,247
209	TDA Article 3	61,303	1,450	25,900	25,900
210	Gas Tax Fund	1,741,145	1,747,653	1,758,543	1,758,543
220	Citywide Lighting/Landscape Maintenance District	1,714,045	1,672,990	1,661,060	1,661,060
221	Mission Oaks Maintenance District-MD1A	691,112	667,960	669,920	669,920
222	Wittenberg Maintenance District-MD2A	28,161	34,535	35,042	34,040
223	Armitos Storm Basins Maintenance District	1,174	1,919	1,869	1,869
224	Mission Oaks Industrial Maintenance District	34,221	35,393	35,393	36,773
225	Presley Maintenance District	10,544	12,560	13,100	13,100
226	Spanish Hills Maintenance District	22,173	22,300	22,425	22,425
227	Sares/Regis Maintenance District	5,858	6,520	6,438	6,438
228	Vista Las Posas Maintenance District	24,145	24,574	24,624	25,680
229	Adolfo Glen II Maintenance District	18,550	19,241	20,014	20,604
230	Adolfo Glen III Maintenance District	25,907	26,398	27,237	28,050
270	Storm Water Management	170,001	173,287	249,266	249,266
275	Air Quality Fund	778	200	260,050	150,050
280	CDBG Fund	504,506	543,948	275,901	-
284	Library Operations	16,639	2,208,982	1,612,680	1,612,680
285	Library Special Revenue	528,782	200,520	206,850	206,850
286	Cable PEG Fees Fund	154,586	153,450	157,250	157,250
320	Debt Service-Police Facility	336	400	-	-
321	Debt Service-Library	13	7,892,360	-	-
* 410	Capital Improvement Projects	1,906,334	4,198,497	6,999,500	2,720,500
422	West Camarillo CFD #1 Capital Projects	365,657	530	-	-
423	CFD #2 Capital Projects	199	-	-	-
450	CDC Capital Projects	-	42,236	-	-
510	Risk Management	2,402,405	1,898,326	2,031,710	2,170,948
520	Human Resources	543,252	460,525	459,943	468,130
530	Information Services	872,450	2,180,835	2,123,046	1,839,700
540	Vehicles & Equipment	886,399	895,452	1,003,926	1,003,926
550	City Hall Facility	1,528,341	1,546,500	1,527,500	1,527,500
551	Corporation Yard Facility	187,580	203,500	200,700	200,700
552	Police Facility	209,558	582,671	249,800	249,800
553	Library Facility	1,521,023	1,286,240	1,305,850	1,535,850
554	Camarillo Ranch Facility	287,171	323,200	244,650	214,650
555	Camarillo Chamber of Commerce Facility	-	50	300	300
* 805	Solid Waste	6,025,342	6,020,013	6,188,568	6,362,058
* 810	Transit	818,628	732,835	730,580	956,500
* 860	Water Utility	11,932,002	13,300,490	11,992,313	12,688,730
Total City of Camarillo		68,475,524	82,021,742	75,845,028	72,393,521
COMMUNITY DEVELOPMENT COMMISSION (CDC)					
* 290	Low/Moderate Income Housing	32,212	21,656	-	-
* 390	Debt Service Fund	5,207,988	2,717,792	-	-
* 490	Capital Projects Fund	11,319	-	-	-
Total CDC		5,251,519	2,739,448	-	-
CAMARILLO SANITARY DISTRICT (CSD)					
* 871	Operating Fund	8,716,022	8,842,655	8,615,900	9,764,550
* 872	Debt Service Fund	1,001,481	977,355	975,470	975,470
* 873	Capital Projects Fund	81,781	389,530	50,900	20,050,900
Total CSD		9,799,284	10,209,540	9,642,270	30,790,920
TOTAL REVENUES		\$ 83,526,327	\$ 94,970,730	\$ 85,487,298	\$ 103,184,441
* Major Funds					

Revenue Summary - All Funds



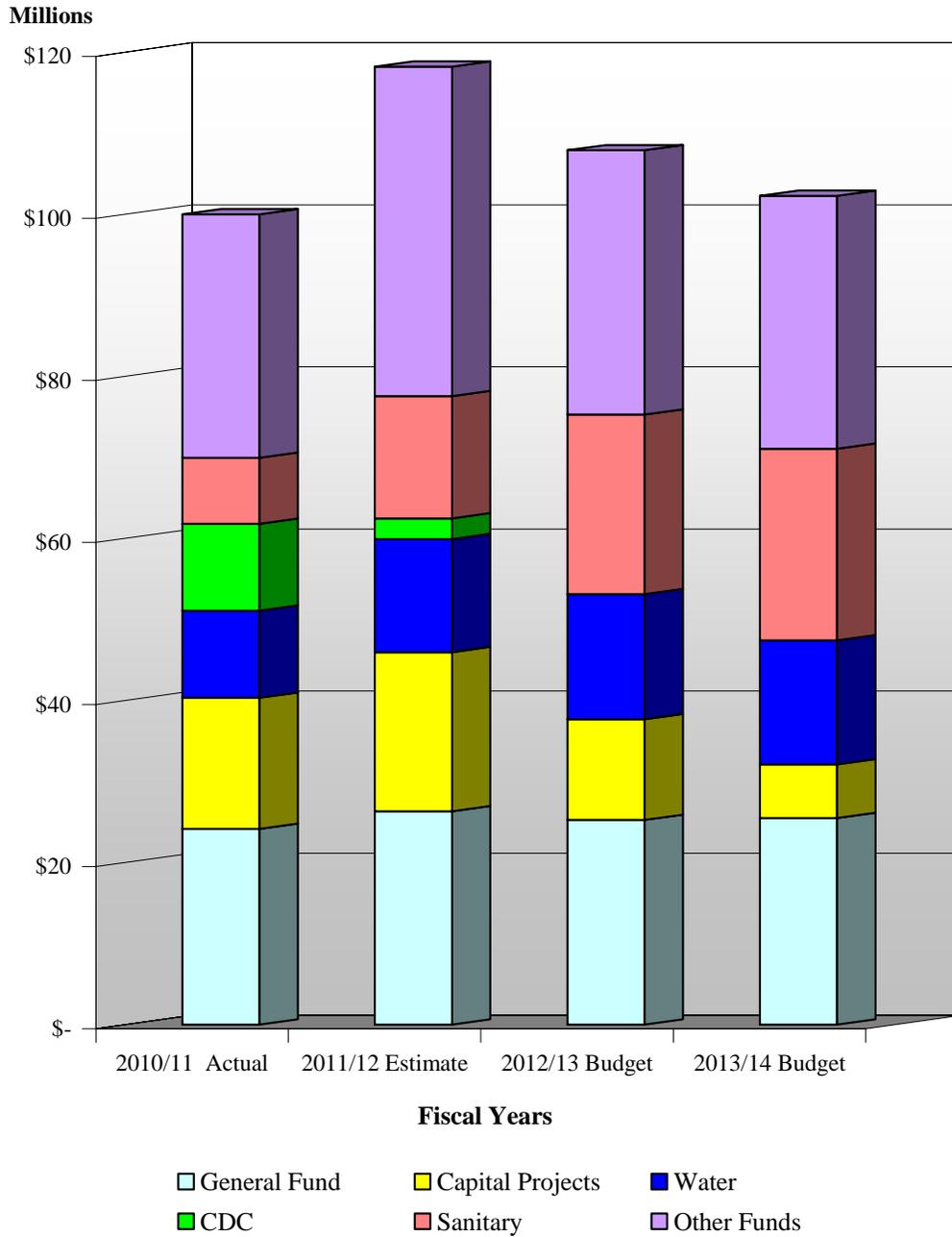
Revenue Summary by Organization and Fund

- General Fund
- Capital Projects
- Water
- CDC
- Sanitary
- Other Funds

Expenditure Summary by Organization and Fund

Fund	Description	Actual	Amended	Adopted Budget	
		2010/11	Budget 2011/12	2012/13	2013/14
CITY OF CAMARILLO					
* 101	General Fund	\$ 24,144,000	\$ 26,304,640	\$ 25,252,925	\$ 25,476,457
201	Community Service Grants	73,704	80,900	81,100	81,100
210	Gas Tax	3,134,520	3,234,908	3,003,602	3,058,692
220	Citywide Lighting/Landscape Maintenance District	3,245,501	3,484,948	3,424,900	3,468,532
221	Mission Oaks Maintenance District - MD1A	594,211	693,880	599,717	599,717
222	Wittenberg Maintenance District - MD2A	23,343	27,969	28,338	28,338
223	Armitos Storm Basins Maintenance District	1,402	2,548	2,517	2,517
224	Mission Oaks Industrial Maintenance District	32,288	38,562	39,713	39,713
225	Presley Maintenance District	12,779	15,453	14,034	14,034
226	Spanish Hills Maintenance District	25,270	28,630	30,080	30,080
227	Sares/Regis Maintenance District	3,184	8,386	8,466	8,466
228	Vista Las Posas Maintenance District	17,317	21,528	26,172	26,172
229	Adolfo Glen II Maintenance District	21,901	27,645	40,000	40,000
230	Adolfo Glen III Maintenance District	24,350	28,258	33,626	33,626
270	Storm Water Management	845,974	1,076,041	1,121,325	1,100,934
280	CDBG Fund	478,053	409,858	275,901	190,648
284	Library Operations	2,157,312	3,496,395	3,256,464	3,513,756
285	Library Special Revenue	630,117	557,350	550,000	550,000
286	Cable PEG Fees Special Revenue	-	24,620	55,000	15,000
320	Debt Service-Police Facility	221,435	221,850	223,675	-
321	Debt Service-Library	548,116	8,396,350	587,850	493,450
* 410	Capital Improvement Projects	10,033,421	12,806,668	12,430,000	6,630,000
422	West Camarillo CFD #1 Capital Projects	1,843,971	124,500	-	-
423	CFD #2 Capital Projects	1,663,928	-	-	-
450	CDC CIP Administration	2,652,589	6,718,301	-	-
510	Risk Management	2,725,873	1,832,264	1,968,726	2,108,858
520	Human Resources	555,358	458,973	763,408	468,690
530	Information Services	1,920,521	2,480,548	2,264,066	1,938,487
540	Vehicles & Equipment	782,108	1,303,513	1,406,017	919,654
550	City Hall Facility	1,565,237	1,515,068	1,812,943	1,452,365
551	Corporation Yard Facility	211,838	305,998	297,421	284,403
552	Police Facility	236,695	526,612	350,655	270,612
553	Library Facility	2,291,211	2,176,483	2,206,644	2,174,763
554	Camarillo Ranch Facility	175,200	161,084	122,390	123,483
555	Camarillo Chamber of Commerce Facility	10,390	35,304	48,440	34,077
* 805	Solid Waste	6,023,183	6,214,500	6,337,555	6,520,209
* 810	Transit	1,465,652	1,777,985	1,634,897	1,609,954
* 860	Water Utility	10,743,953	13,978,017	15,441,554	15,302,330
	Total City of Camarillo	81,135,905	100,596,537	85,740,121	78,609,117
COMMUNITY DEVELOPMENT COMMISSION (CDC)					
* 290	Low/Moderate Income Housing	17,618	13,377	-	-
* 390	Debt Service Fund	4,785,278	2,533,726	-	-
* 490	Capital Projects Fund	5,927,319	-	-	-
	Total CDC	10,730,215	2,547,103	-	-
CAMARILLO SANITARY DISTRICT (CSD)					
* 871	Operating Fund	8,100,948	9,882,689	9,328,311	9,326,751
* 872	Debt Service Fund	18,839	1,455,900	1,456,600	1,456,550
* 873	Capital Projects Fund	-	3,742,698	11,366,000	12,876,000
	Total CSD	8,119,787	15,081,287	22,150,911	23,659,301
	TOTAL EXPENDITURES	\$ 99,985,907	\$ 118,224,927	\$ 107,891,032	\$ 102,268,418
* Major Funds					

Expenditure Summary - All Funds



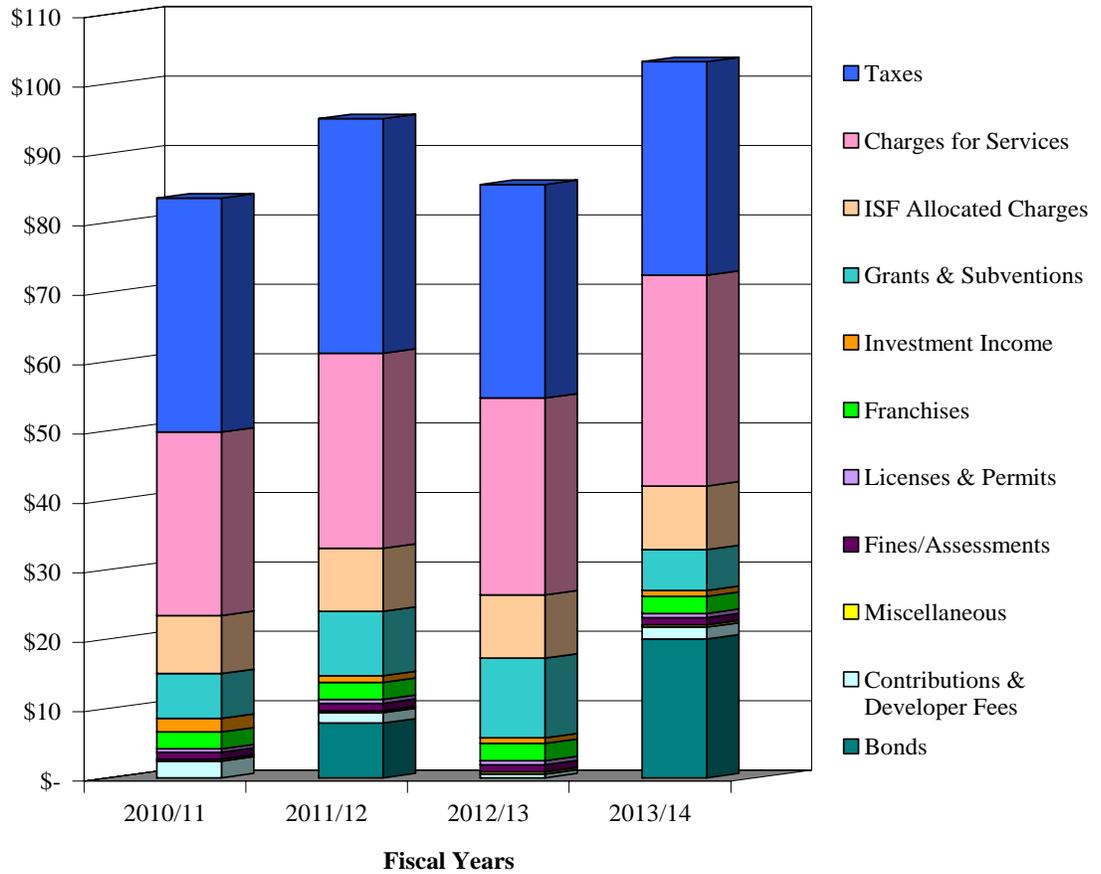
**Expenditure
Summary by
Organization
and Fund**

Financial Trend Information

Revenues by Type All Funds

	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
REVENUES				
Taxes	\$ 33,712,626	\$ 33,795,388	\$ 30,762,540	\$ 30,762,540
Charges for Services	26,419,581	28,105,173	28,371,340	30,370,830
ISF Allocated Charges	8,365,249	9,078,476	9,102,728	9,167,708
Grants & Subventions	6,468,286	9,279,360	11,495,009	5,891,028
Investment Income	1,942,207	960,883	807,100	840,200
Franchises	2,441,013	2,458,900	2,468,900	2,468,900
Licenses & Permits	488,667	568,000	606,336	606,336
Fines/Assessments	1,008,608	1,066,710	1,016,987	1,019,824
Miscellaneous	274,915	271,170	316,158	346,875
Contributions & Developer Fees	2,405,175	1,494,310	540,200	1,710,200
Bonds	-	7,892,360	-	20,000,000
Total Revenues	\$ 83,526,327	\$ 94,970,730	\$ 85,487,298	\$ 103,184,441

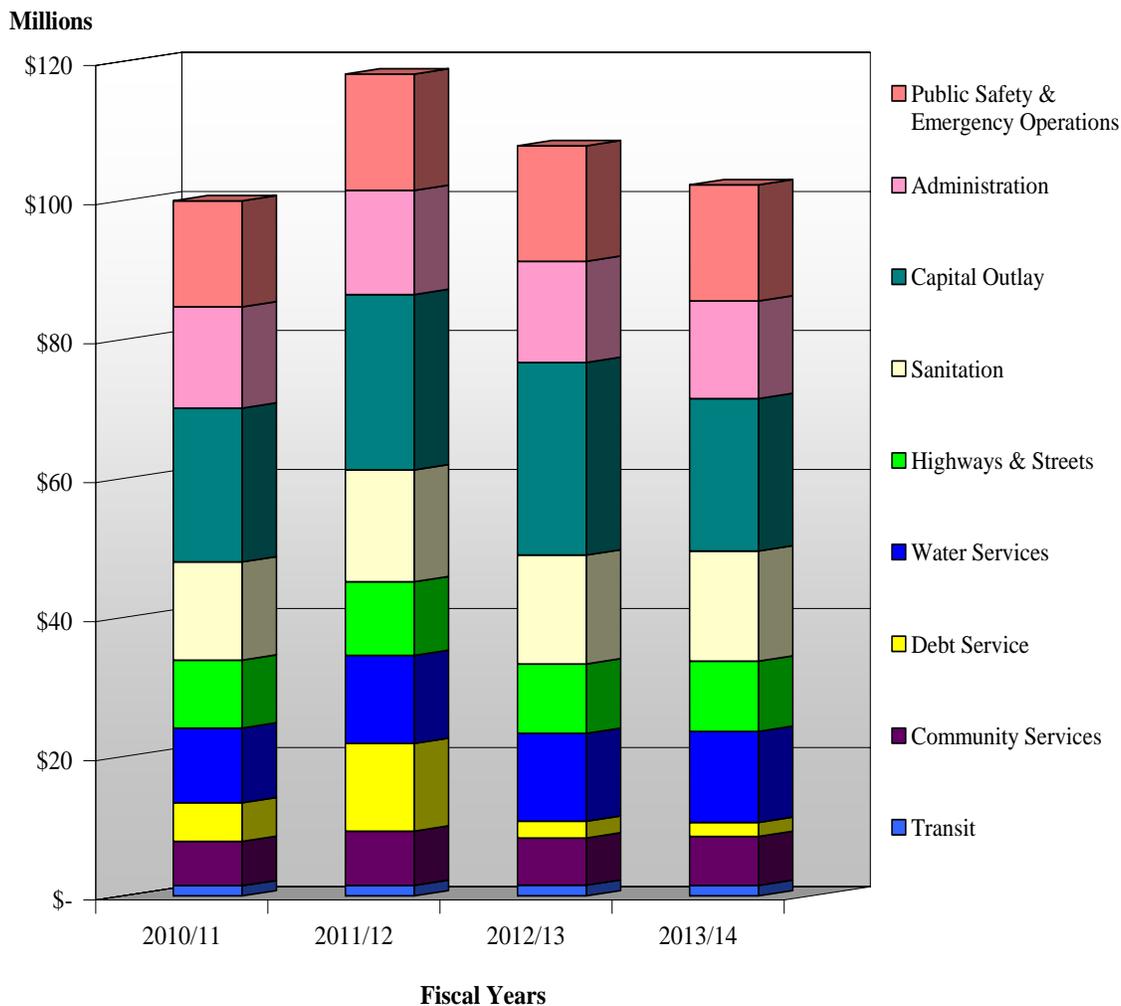
Millions



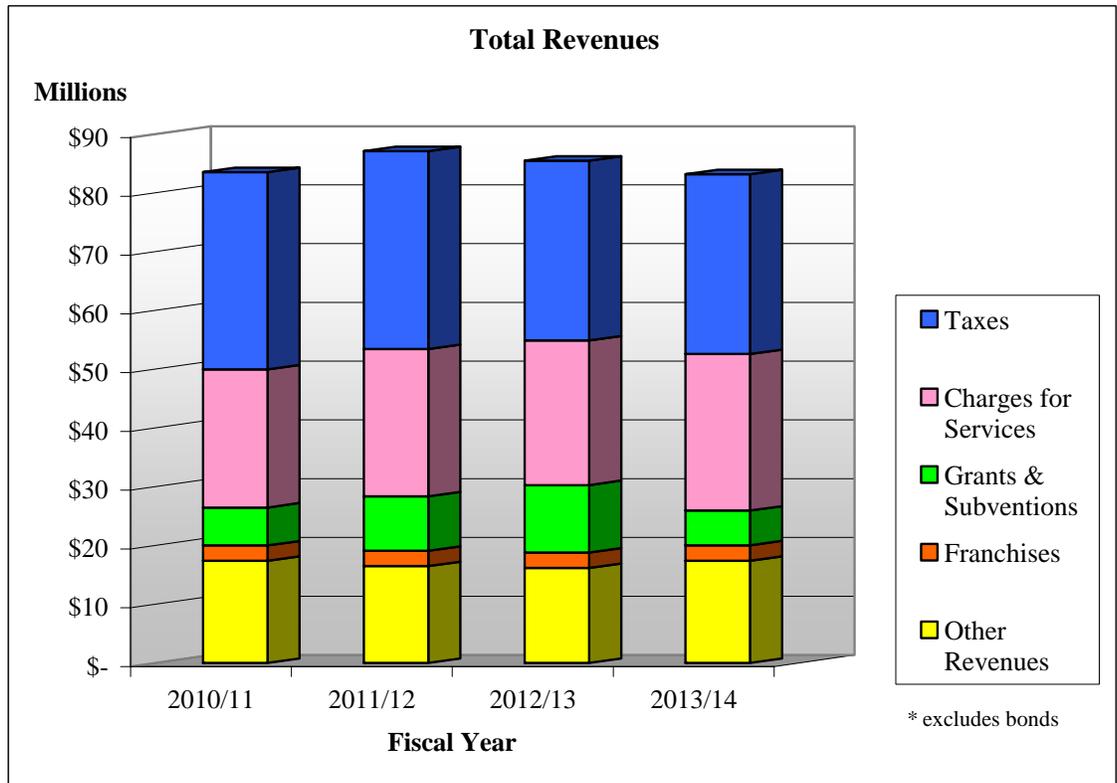
	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
EXPENDITURES				
Public Safety & Emergency Operation	\$ 15,261,370	\$ 16,740,583	\$ 16,597,280	\$ 16,698,242
Administration	14,568,592	14,988,926	14,571,887	14,047,371
Capital Outlay	22,116,619	25,220,703	27,697,820	21,922,805
Sanitation	14,124,131	16,097,189	15,665,866	15,846,960
Highways & Streets	9,774,373	10,580,644	9,990,528	10,097,333
Water Services	10,742,382	12,675,717	12,630,254	13,095,680
Debt Service	5,575,239	12,621,126	2,413,325	2,024,600
Community Services	6,357,549	7,802,054	6,793,175	7,029,473
Transit	1,465,652	1,497,985	1,530,897	1,505,954
Total Expenditures	\$ 99,985,907	\$ 118,224,927	\$ 107,891,032	\$ 102,268,418

Financial Trend Information

Expenditures by Function All Funds



Trends and Assumptions For Key Revenue



Percent of Total Revenues Fiscal Year

Description	2012/13	2013/14	Basis and Rationale for Forecast
Taxes			
Property Taxes	16.6%	17.1%	Because the City is a no-low property tax city, this revenue represents AB8 funding and Transportation Equity Act (TEA) funding. The City's General Fund, Lighting and Landscape Maintenance District, Mission Oaks District 1A and the CSD all receive property taxes. The estimates are projected to increase based on information from the State, the County of Ventura, and HdL. Also, included under this revenue category is the Property Tax In-Lieu of Vehicle License Fee.

Description	Percent of Total Revenues Fiscal Year		Basis and Rationale for Forecast
	2012/13	2013/14	
Sales Tax	15.7%	16.2%	In accordance with the California Revenue and Taxation Code, the State of California imposes a 7.25% sales and use tax within the County of Ventura. The City has historically received almost 1% of the taxable sales in the City. With the advent of the triple flip law, .25% of the local 1% was reallocated to the State to help fund the State's deficit bond issuance. Future sales tax growth is based on State of California State Controller estimates. The budget for both 2012/13 and 2013/14 projects a moderate 1.6% growth. Of this amount, 25% of the anticipated revenues for the next two budget years has been budgeted as In-Lieu Sales Tax which is included here as sales tax.
Transient Occupancy Tax	2.0%	2.0%	The City imposes a 9% Transient Occupancy Tax on occupants at hotel, motel or other lodging facilities within the incorporated area of the City. An increase of 2.1% in fiscal year 2012/13 is based on projected receipts in 2011/12.
Business Tax	1.5%	1.6%	Business Tax is imposed by the City on businesses conducting business within the City and is based on gross receipts. It is estimated from information obtained from the Finance Department, utilizing past trends in the number and types of licenses issued. A slight increase of 0.8% is projected for 2012/13 and is held constant for 2013/14.

Trends and Assumptions For Key Revenue

Trends and Assumptions For Key Revenue

Description	Percent of Total Revenues Fiscal Year		Basis and Rationale for Forecast
	2012/13	2013/14	
<i>Charges for Services</i>			
Water Services	12.4%	13.6%	Based on information obtained from the Public Works Department, 2012/13 is projected to decrease 3.5% and 2013/14 to increase 2.8%. Customer conservation, combined with schedule rate increase, are the primary projection factors.
Sewer Services	9.6%	11.3%	Based on information obtained from the Sanitary District, 2012/13 is projected to be 2.6% lower than 2011/12 levels. A projected increase in 2013/14 is primarily due to scheduled rate increases.
Solid Waste Collection	6.8%	7.2%	This revenue source is estimated based on information obtained from the Finance Department. A slight increase is projected based on an assumed 3% CIP increase for both 2012/13 and 2013/14.
<i>Grants & Subventions</i>			
TDA Local Street/Road Article 8	2.5%	2.6%	This revenue is an apportionment through Ventura County Transportation Commission to help offset the costs of transportation projects. The revenues are allocated on a per capita basis. Projection for 2012/13 is anticipated to be 4.4% higher than the prior year apportionment.
Gas Tax	2.0%	2.1%	This revenue is an apportionment from the State that represents a portion of the taxes paid on the purchase of gasoline. This revenue is restricted to public street construction, improvement and maintenance. Projections for both 2012/13 and 2013/14 are conservative due to the downturn in the current economy and marketing of fuel-efficient vehicles.

Description	Percent of Total Revenues Fiscal Year		Basis and Rationale for Forecast
	2012/13	2013/14	
All Other Grants & Subventions	8.9%	2.4%	Various grants & subventions are received by the City to help offset one-time capital and operating/maintenance costs. Budgets are established as amounts become known as determined by the authorizing agencies. Examples are STP and CMAQ grants to be used for highways and streets capital projects; CDBG funding for low-moderate housing and community development needs; FTA assistance to offset the transit program and Metrolink station operating and maintenance costs.
<i>Franchises</i>			
Franchise Fees	3.1%	3.2%	Franchise fees are imposed on gas, electric, refuse and cable companies for the use of City streets and right-of-ways. The budget for 2012/13 reflects a modest growth rate of .4%, and flat revenue in 2013/14. The forecast information is obtained from the franchisees.
Total Key Revenue	81.1%	79.3%	

Trends and Assumptions For Key Revenue

**Revenue
Detail
by Type**

Revenue Type	Actual	Amended	Adopted Budget	
	2010/11	Budget 2011/12	2012/13	2013/14
Taxes	\$ 25,175,509	\$ 25,678,630	\$ 25,950,870	\$ 25,950,870
Grants & Subventions	519,924	195,301	100,000	100,000
Franchises	2,441,013	2,458,900	2,468,900	2,468,900
Charges for Services	1,092,353	911,020	1,414,725	1,414,475
Licenses & Permits	488,667	568,000	600,000	600,000
Investment Income	1,148,669	318,412	300,050	350,050
Fines & Forfeitures	427,775	447,005	396,325	396,325
Miscellaneous	202,044	170,026	269,463	270,364
General Fund	31,495,954	30,747,294	31,500,333	31,550,984
Taxes	2,379,437	4,453,282	3,868,750	3,868,750
Grants & Subventions	3,936,062	4,326,109	4,188,191	3,912,290
Contributions & Developer Fees	515,889	192,820	200,200	200,200
Charges for Services	546,676	632,077	942,682	835,519
Licenses & Permits	-	-	6,336	6,336
Fines & Forfeitures	9,661	12,350	12,000	12,000
Investment Income	105,110	93,150	68,150	68,150
Miscellaneous	45	-	-	-
Special Revenue Funds	7,492,880	9,709,788	9,286,309	8,903,245
Charges for Services	328	400	-	-
Bonds	-	7,892,360	-	-
Investment Income	21	-	-	-
Debt Service Funds	349	7,892,760	-	-
Grants & Subventions	1,272,082	3,854,366	6,459,000	980,000
Contributions & Developer Fees	819,787	214,131	465,000	1,665,000
Investment Income	180,321	130,530	75,500	75,500
Capital Improve. Projects Funds	2,272,190	4,199,027	6,999,500	2,720,500
Charges for Services	5,618	4,700	500	500
Investment Income	107,391	99,078	101,600	101,600
Grants & Subventions	-	232,371	-	-
Miscellaneous	160,805	124,440	96,900	96,900
Internal Charges	8,164,365	8,916,710	8,948,425	9,012,504
Internal Service Funds	8,438,179	9,377,299	9,147,425	9,211,504

**Revenue
Detail
by Type**

Revenue Type	Actual 2010/11	Amended	Adopted Budget	
		Budget 2011/12	2012/13	2013/14
Grants & Subventions	740,218	671,213	747,818	898,738
Contributions & Developer Fees	719,931	960,500	10,000	10,000
Charges for Services	16,895,867	18,018,010	17,755,010	18,712,750
Fines & Forfeitures	172,846	192,000	192,000	192,000
Investment Income	211,147	168,600	182,750	169,200
Miscellaneous	35,963	43,015	23,883	24,600
Enterprise Funds	18,775,972	20,053,338	18,911,461	20,007,288
Low/Moderate Income Housing Fund				
Investment Income	32,212	21,656	-	-
Debt Service Fund				
Taxes	5,207,988	2,723,671	-	-
Investment Income	-	(5,879)	-	-
Capital Projects Fund				
Investment Income	11,319	42,236	-	-
Community Development Comm.	5,251,519	2,781,684	-	-
Operating Fund				
Charges for Services	8,049,511	8,661,190	8,431,085	9,583,085
Contributions & Developer Fees	474,165	-	-	-
Fines & Forfeitures	67,992	75,500	75,500	75,500
Investment Income	47,412	25,750	29,100	25,750
Miscellaneous	76,942	80,215	80,215	80,215
Debt Service Fund				
Taxes	949,692	939,805	942,920	942,920
Fines & Forfeitures	5,836	3,500	3,500	3,500
Investment Income	45,953	34,050	29,050	29,050
Capital Project Fund				
Contributions & Developer Fees	29,129	340,990	30,000	-
Investment Income	52,652	33,300	20,900	20,900
Bonds	-	-	-	20,000,000
Miscellaneous	-	15,240	-	30,000
Camarillo Sanitary District	9,799,284	10,209,540	9,642,270	30,790,920
Total Revenue	\$ 83,526,327	\$ 94,970,730	\$ 85,487,298	\$ 103,184,441

**Revenue
Detail
by Type**

Revenue Type	Actual	Amended	Adopted Budget	
	2010/11	Budget 2011/12	2012/13	2013/14
Total All Funds				
Taxes	\$ 33,560,371	\$ 33,645,388	\$ 30,609,540	\$ 30,609,540
Charges for Services	26,590,353	28,227,397	28,544,002	30,546,329
ISF Allocated Charges	8,365,249	9,078,476	9,102,728	9,167,708
Grants & Subventions	6,468,286	9,279,360	11,495,009	5,891,028
Investment Income	1,942,207	960,883	807,100	840,200
Franchises	2,593,268	2,608,900	2,621,900	2,621,900
Licenses & Permits	488,667	568,000	606,336	606,336
Fines/Assessments	684,110	730,355	679,325	679,325
Miscellaneous	274,915	271,170	316,158	346,875
Contributions & Developer Fees	2,558,901	1,708,441	705,200	1,875,200
Bonds	-	7,892,360	-	20,000,000
Total Revenue	\$ 83,526,327	\$ 94,970,730	\$ 85,487,298	\$ 103,184,441

Expenditure Detail by Function

Expenditure Function	Actual 2010/11	Amended		Adopted Budget	
		Budget 2011/12	2012/13	2013/14	
Administration	\$ 4,089,552	\$ 4,382,924	\$ 4,411,897	\$ 4,425,734	
Public Safety & Legal	15,261,370	16,740,583	16,597,280	16,698,242	
Highways & Streets	1,792,333	1,891,888	1,618,038	1,646,512	
Community Services	3,000,745	3,219,554	2,574,710	2,678,969	
Capital Outlay	-	69,691	51,000	27,000	
General Fund	24,144,000	26,304,640	25,252,925	25,476,457	
Highways & Streets	7,982,040	8,688,756	8,372,490	8,450,821	
Community Services	3,339,186	4,569,123	4,218,465	4,350,504	
Special Revenue Funds	11,321,226	13,257,879	12,590,955	12,801,325	
Debt Service	769,551	8,618,200	811,525	493,450	
Debt Service Funds	769,551	8,618,200	811,525	493,450	
Capital Outlay	13,541,320	12,931,168	12,430,000	6,630,000	
Capital Project Funds	13,541,320	12,931,168	12,430,000	6,630,000	
Administration	10,474,431	10,159,127	10,159,990	9,621,637	
Capital Outlay	-	636,720	948,820	85,805	
Debt Service	-	-	131,900	67,950	
Internal Service Funds	10,474,431	10,795,847	11,240,710	9,775,392	
Debt Service	1,571	13,300	13,300	6,650	
Sanitation	6,023,183	6,214,500	6,337,555	6,520,209	
Water Services	10,742,382	12,675,717	12,630,254	13,095,680	
Transit	1,465,652	1,497,985	1,530,897	1,505,954	
Capital Outlay	-	1,569,000	2,902,000	2,304,000	
Enterprise Funds	18,232,788	21,970,502	23,414,006	23,432,493	
Low/Moderate Income Housing Fund					
Community Services	17,618	13,377	-	-	
Debt Service Fund					
Debt Service	4,785,278	2,533,726	-	-	
Capital Project Funds					
Capital Outlay	7,983,284	6,271,426	-	-	
Administration	596,624	446,875	-	-	
Community Development Comm.	13,382,804	9,265,404	-	-	

**Expenditure
Detail
by Function**

Expenditure Function	Actual	Amended	Adopted Budget	
	2010/11	Budget 2011/12	2012/13	2013/14
Operating Fund				
Sanitation	8,100,948	9,882,689	9,328,311	9,326,751
Debt Service Fund				
Debt Service	18,839	1,455,900	1,456,600	1,456,550
Capital Projects Fund				
Capital Outlay	-	3,742,698	11,366,000	12,876,000
Camarillo Sanitary District	8,119,787	15,081,287	22,150,911	23,659,301
Total Expenditures	\$ 99,985,907	\$ 118,224,927	\$ 107,891,032	\$ 102,268,418
Total All Funds				
Public Safety & Legal	\$ 15,261,370	\$ 16,740,583	\$ 16,597,280	\$ 16,698,242
Administration	15,160,607	14,988,926	14,571,887	14,047,371
Capital Outlay	21,524,604	25,220,703	27,697,820	21,922,805
Sanitation	14,124,131	16,097,189	15,665,866	15,846,960
Highways & Streets	9,774,373	10,580,644	9,990,528	10,097,333
Water Services	10,742,382	12,675,717	12,630,254	13,095,680
Debt Service	5,575,239	12,621,126	2,413,325	2,024,600
Community Services	6,357,549	7,802,054	6,793,175	7,029,473
Transit	1,465,652	1,497,985	1,530,897	1,505,954
Total Expenditures	\$ 99,985,907	\$ 118,224,927	\$ 107,891,032	\$ 102,268,418

Expenditure Summary by Division

Fund/Division	Division	Amended			
		Actual 2010/11	Budget 2011/12	Adopted Budget 2012/13 2013/14	
CITY OF CAMARILLO					
GENERAL FUND:					
City Council	1101	\$ 617,501	\$ 676,435	\$ 720,207	\$ 723,755
City Clerk	1201	476,927	525,074	564,869	560,409
City Attorney	1301	556,029	474,096	453,871	455,062
City Manager	1401	769,470	872,090	813,586	828,781
Emergency Operations	1450	101,159	111,901	111,338	110,946
Finance	1501	1,286,325	1,481,298	1,540,823	1,533,795
Community Development	1701	1,605,457	2,465,131	1,915,572	1,934,500
Code Compliance	1702	631,280	708,016	735,870	756,848
Non-Departmental	1901	43,875	7,500	7,500	7,500
Police Services	2101	14,066,549	15,386,768	15,202,706	15,271,522
Disaster Assistance Response Team (DART)	2152	6,856	22,660	17,710	17,935
Building & Safety	2401	455,526	568,929	580,656	567,991
Public Works	3101	1,792,333	1,891,888	1,618,038	1,646,512
Constitution Park	4502	64,341	90,472	96,178	96,037
Camarillo Ranch House	4503	285,000	320,000	240,000	210,000
PV Historical Society	4504	4,372	20,737	11,860	9,446
Senior Meals Home Delivery	4505	37,000	37,000	37,000	37,000
Former Library Site	4506	23,164	29,489	39,792	152,796
Interface 2-1-1	4507	3,893	4,725	-	10,000
Dizdar Park	4508	7,274	17,263	13,795	13,811
Old Courthouse Building	4510	57,016	96,187	93,863	88,729
Library Operations	4550	814,861	-	-	-
Fiesta	4571	13,092	56,300	34,300	34,300
Holiday Parade	4572	18,110	20,200	19,500	19,500
July 4th Celebrations	4573	29,816	32,100	32,100	32,100
Concerts in the Park	4574	32,349	36,950	35,750	35,750
Music Fest	4575	5,000	5,000	5,000	5,000
Economic Development	6501	339,425	346,431	311,041	316,432
Total General Fund		24,144,000	26,304,640	25,252,925	25,476,457
SPECIAL REVENUE FUNDS:					
Community Service Grants	1480	73,704	80,900	81,100	81,100
Gas Tax					
Traffic	3130	982,692	888,518	779,437	790,344
Street Maintenance	3210	2,151,828	2,346,390	2,224,165	2,268,348
Total Gas Tax Fund		3,134,520	3,234,908	3,003,602	3,058,692
Citywide Street Lighting/Landscape Maint.					
Street Lighting	3110	988,011	1,011,815	1,029,022	1,029,388
Landscape Maintenance	3310	2,257,490	2,473,133	2,395,878	2,439,144
Total Lighting & Landscape		3,245,501	3,484,948	3,424,900	3,468,532
Maintenance Districts					
Mission Oaks Maintenance District 1A	3311	594,211	693,880	599,717	599,717
Wittenberg Maintenance District	3312	23,343	27,969	28,338	28,338
Armitos Storm Basin Maintenance District	3313	1,402	2,548	2,517	2,517
Mission Oaks Industrial Maint. District	3314	32,288	38,562	39,713	39,713
Presley Maintenance District	3315	12,779	15,453	14,034	14,034
Spanish Hills Maintenance District	3316	25,270	28,630	30,080	30,080
Sares/Regis Maintenance District	3317	3,184	8,386	8,466	8,466
Vista Las Posas Maintenance District	3318	17,317	21,528	26,172	26,172
Adolfo Glen II Maintenance District	3319	21,901	27,645	40,000	40,000
Adolfo Glen III Maintenance District	3320	24,350	28,258	33,626	33,626

Expenditure Summary by Division

Fund/Division	Division	Amended			
		Actual 2010/11	Budget 2011/12	Adopted Budget	
		2010/11	2011/12	2012/13	2013/14
CITY OF CAMARILLO (con't)					
SPECIAL REVENUE FUNDS (con't)					
Storm Water Management	3410	845,974	1,076,041	1,121,325	1,100,934
Community Development Block Grant (CDBG)					
CDBG Administrative	4401	75,200	64,522	55,180	47,455
Public Service Grants	4405	56,824	48,391	41,385	35,591
Housing	4406	346,029	296,945	179,336	107,602
Total CDBG		478,053	409,858	275,901	190,648
Library Operations	4684	2,157,312	3,496,395	3,256,464	3,513,756
Library Special Revenue	4590	630,117	557,350	550,000	550,000
Cable PEG Fees	3911	-	24,620	55,000	15,000
Total Special Revenue Funds		11,321,226	13,257,879	12,590,955	12,801,325
DEBT SERVICE FUNDS:					
Police Facility	7120	221,435	221,850	223,675	-
Library Facility	7121	548,116	8,396,350	587,850	493,450
Total Debt Service Funds		769,551	8,618,200	811,525	493,450
CAPITAL PROJECTS FUNDS:					
Capital Improvement Projects	8510	10,033,421	12,806,668	12,430,000	6,630,000
West Camarillo CFD#1 Capital Project	8520	1,843,971	124,500	-	-
CFD #2 Capital Project	8530	1,663,928	-	-	-
City CDC CIP Administration	8550	2,652,589	6,718,301	-	-
Total Capital Projects Funds		16,193,909	19,649,469	12,430,000	6,630,000
INTERNAL SERVICE FUNDS:					
Risk Management	5110	2,725,873	1,832,264	1,968,726	2,108,858
Human Resources	5420	555,358	458,973	763,408	468,690
Information Services					
Information Systems	5330	999,934	1,333,720	1,340,666	1,048,723
Telephone System	5331	93,890	109,843	87,899	88,849
GIS	5332	394,195	403,441	408,375	415,951
Library IS Systems	5334	437,675	534,894	328,476	286,314
Depreciation	8905	63,154	98,650	98,650	98,650
Contra - Fixed Asset Capital	9805	(68,327)	-	-	-
Total Information Services		1,920,521	2,480,548	2,264,066	1,938,487
Vehicles & Equipment	5540	782,108	1,303,513	1,406,017	919,654
City Hall Facility	5750	1,565,237	1,515,068	1,812,943	1,452,365
Corporation Yard Facility	5751	211,838	305,998	297,421	284,403
Police Facility	5752	236,695	526,612	350,655	270,612
Library Facility	5753	2,291,211	2,176,483	2,206,644	2,174,763
Camarillo Ranch Facility	5754	175,200	161,084	122,390	123,483
Camarillo Chamber of Commerce Facility	5755	10,390	35,304	48,440	34,077
Total Internal Service Funds		10,474,431	10,795,847	11,240,710	9,775,392
ENTERPRISE FUNDS:					
Solid Waste					
Solid Waste Management	3505	5,692,790	5,701,010	5,877,090	6,052,024
Solid Waste Planning/AB939	3510	330,393	513,490	460,465	468,185
Total Solid Waste		6,023,183	6,214,500	6,337,555	6,520,209
Transit	3801	1,465,652	1,777,985	1,634,897	1,609,954

Expenditure Summary by Division

Fund/Division	Division	Amended			
		Actual 2010/11	Budget 2011/12	Adopted Budget 2012/13 2013/14	
<u>CITY OF CAMARILLO (con't)</u>					
ENTERPRISE FUNDS (con't)					
Water Utility					
Customer Services	1502	354,334	409,891	442,070	435,650
Administrative	3601	1,827,283	2,341,641	2,038,563	2,048,790
Water Resource Management	3604	114,563	132,223	113,367	105,413
Meter Readers	3605	667,402	708,636	689,660	704,349
Water-Source	3610	5,174,495	6,265,522	6,438,649	6,964,966
Pumping	3620	705,355	781,881	845,873	742,671
Treatment	3630	289,881	351,062	305,010	308,967
Transmission & Distribution	3640	779,481	835,111	907,312	935,124
Debt Service-Capital Lease	7705	13,284	13,300	13,300	6,650
* Capital Purchases	8310	2,970	35,000	-	-
* Capital Improvement Projects	8710	290,743	1,251,000	2,200,000	300,000
* Capital Purchases-AB1600	8716	2,727	3,000	598,000	1,900,000
* Depreciation	8960	829,587	849,750	849,750	849,750
* Contra - Lease Prin. Payments	9760	(11,713)	-	-	-
* Contra to Fixed Asset Capital	9860	(296,439)	-	-	-
Total Water Utility		10,743,953	13,978,017	15,441,554	15,302,330
Total Enterprise Funds		18,232,788	21,970,502	23,414,006	23,432,493
TOTAL CITY FUNDS		\$ 81,135,905	\$ 100,596,537	\$ 85,740,121	\$ 78,609,117
<u>COMMUNITY DEVELOPMENT COMMISSION</u>					
SPECIAL REVENUE FUND:					
Low/Moderate Income Housing	6790	\$ 17,618	\$ 13,377	\$ -	\$ -
DEBT SERVICE FUND:					
Debt Service-Bonds	7190	4,785,278	2,533,726	-	-
CAPITAL PROJECTS FUND:					
Capital Projects	8590	5,927,319	-	-	-
TOTAL REDEVELOPMENT		\$ 10,730,215	\$ 2,547,103	\$ -	\$ -
<u>CAMARILLO SANITARY DISTRICT</u>					
OPERATING FUND:					
Customer Services	1503	\$ 347,785	\$ 411,664	\$ 428,876	\$ 437,456
Adminstration	3701	1,760,871	2,534,285	2,082,448	2,017,921
Pumping Station	3720	546,470	718,413	702,476	724,710
Collection System	3730	934,260	1,086,069	1,070,504	1,101,235
Reclamation Plant	3740	2,374,558	3,061,908	2,973,657	2,975,079
Depreciation	8970	2,137,004	2,070,350	2,070,350	2,070,350
Total Operating Fund		8,100,948	9,882,689	9,328,311	9,326,751

Expenditure Summary by Division

Fund/Division	Division	Actual 2010/11	Amended	Adopted Budget	
			Budget 2011/12	2012/13	2013/14
<u>CAMARILLO SANITARY DISTRICT (con't)</u>					
DEBT SERVICE FUND:					
Debt Service-Bonds	7171	1,160	1,450	1,450	1,450
CSD 2005 Bonds	7172	477,679	1,454,450	1,455,150	1,455,100
Contra-Bond/Cap. Lease Prin. Payments	9770	(460,000)	-	-	-
Total Debt Service Fund		18,839	1,455,900	1,456,600	1,456,550
CAPITAL PROJECTS FUND:					
* Capital Purchases-Sanitary	8410	124,322	277,698	336,000	276,000
* Capital Projects-Sanitary	8810	1,361,398	3,465,000	11,030,000	12,600,000
* Contra - Fixed Asset Capital	9870	(1,485,720)	-	-	-
Total Capital Projects Fund		-	3,742,698	11,366,000	12,876,000
TOTAL SANITARY DISTRICT		\$ 8,119,787	\$ 15,081,287	\$ 22,150,911	\$ 23,659,301
TOTAL ALL FUNDS		\$ 99,985,907	\$ 118,224,927	\$ 107,891,032	\$ 102,268,418

* Generally Accepted Accounting Principles (GAAP) require that an enterprise fund use the accrual basis of accounting. This accounting method requires the capitalization of depreciable assets and the corresponding write-off of these capital assets through depreciation. The above "Capital Purchases/Projects" capital assets and offsetting "Contra" account information is presented for budget purposes only.

Fund	Description	Principal	Interest	Total
320	1999 Revenue Refunding Bonds	\$ 215,000	\$ 10,750	\$ 225,750
321	2012 PFA Library Facility Bonds	355,000	116,484	471,484
872	2005 Wastewater Revenue Bonds	-	469,327	469,327
321	2012 PFA Library Facility Bonds	-	114,709	114,709
872	2005 Wastewater Revenue Bonds	<u>500,000</u>	<u>469,327</u>	<u>969,327</u>
	2012/13 Total	<u>\$ 1,070,000</u>	<u>\$ 1,180,597</u>	<u>\$ 2,250,597</u>
321	2012 PFA Library Facility Bonds	\$ 265,000	\$ 114,709	\$ 379,709
872	2005 Wastewater Revenue Bonds	-	459,327	459,327
321	2012 PFA Library Facility Bonds	-	112,059	112,059
872	2005 Wastewater Revenue Bonds	<u>520,000</u>	<u>459,327</u>	<u>979,327</u>
	2013/14 Total	<u>\$ 785,000</u>	<u>\$ 1,145,422</u>	<u>\$ 1,930,422</u>
	Total 2012 - 2014	<u>\$ 1,855,000</u>	<u>\$ 2,326,019</u>	<u>\$ 4,181,019</u>

**Long-Term
Debt
Payment
Schedule**

Interfund Transfers

Fund	Description	Actual	Amended	Adopted Budget	
		2010/11	Budget 2011/12	2012/13	2013/14
Transfers to Other Funds					
101	General Fund				
	Transfer to Comm. Service Grants Fund	\$ 10,000	\$ 47,400	\$ 35,050	\$ 47,400
	Transfer to Gas Tax Fund	1,493,600	1,700,000	1,550,000	1,765,000
	Transfer to Citywide Light./Landscp MD Fund	1,125,300	1,950,000	1,650,000	1,700,000
	Transfer to Storm Water Management Fund	774,700	900,000	100,000	900,000
	Transfer to Adolfo Glen II Maint. District Fund	-	40,000	-	-
	Transfer to Library Operations Fund	-	3,330,000	1,700,000	1,825,000
	Transfer to Police Facility Debt Service Fund	210,000	215,000	220,000	-
	Transfer to Library Debt Service Fund	550,000	875,000	510,000	493,000
	Transfer to Human Resources Fund	-	-	135,500	-
	Transfer to Vehicles & Equipment Fund	24,000	87,230	27,050	-
	Transfer to Chamber of Commerce Facility Fund	-	45,000	-	35,000
	Transfer to Transit Fund	250,000	800,000	575,000	525,000
	Fund Total	4,437,600	9,989,630	6,502,600	7,290,400
207	State Transportation Fund				
	Transfer to Capital Improvement Projects Fund	1,506,928	-	-	-
208	TDA Article 8 Roads Fund				
	Transfer to Capital Improvement Projects Fund	2,120,557	2,790,000	2,460,000	2,370,000
209	Article 3 TDA Fund				
	Transfer to Capital Improvement Projects Fund	21,969	30,000	115,000	55,000
210	Gas Tax Fund				
	Transfer to Capital Improvement Projects Fund	-	660,000	600,000	600,000
220	Citywide Lighting/Landscape MD Fund				
	Transfer to Capital Improvement Projects Fund	-	74,000	-	-
	Transfer to Vehicles & Equipment Fund	500	-	-	-
	Fund Total	500	74,000	-	-
275	Air Quality Management Fund				
	Transfer to Capital Improvement Projects Fund	40,000	41,000	110,000	-
	Transfer to Transit Fund	350,000	-	150,000	150,000
	Fund Total	390,000	41,000	260,000	150,000
280	CDBG Fund				
	Transfer to Capital Improvement Projects Fund	96,075	-	-	-
285	Library Special Revenue Fund				
	Transfer to Library Facility Fund	-	26,670	-	-
350	City CDC Debt Administration Fund				
	Transfer to CDC Debt Service Fund	-	449,294	-	-
410	Capital Improvement Projects Fund				
	Transfer to General Fund	3,000,000	1,700,000	300,000	600,000
	Transfer to State Transportation Fund	-	-	-	-
	Fund Total	3,000,000	1,700,000	300,000	600,000
450	City CDC CIP Administration Fund				
	Transfer to Capital Improvement Projects Fund	-	-	-	-
	Transfer to Successor Agency	-	6,645,619	-	-
	Fund Total	-	6,645,619	-	-
550	City Hall Facility Fund				
	Transfer to Capital Improvement Projects Fund	-	-	-	400,000
551	Corporation Yard Facility Fund				
	Transfer to Capital Improvement Projects Fund	3,732	-	-	-
810	Transit Fund				
	Transfer to Capital Improvement Projects Fund	-	-	50,000	200,000

Fund	Description	Actual	Amended	Adopted Budget	
		2010/11	Budget 2011/12	2012/13	2013/14
Transfers to Other Funds					
860	Water Utility Fund				
	Transfer to Capital Improvement Projects Fund	-	26,000	400,000	-
Community Development Commission (CDC)					
290	CDC Low/Mod Housing Fund				
	Transfer to CDC Debt Service Fund	659,500	661,399	-	-
	Transfer to CDC Capital Projects Fund	1,725,957			
	Transfer to Successor Agency	-	3,112,715	-	-
	Transfer to Housing Successor Agency	-	10,865,310	-	-
	Fund Total	2,385,457	14,639,424	-	-
390	CDC Debt Service Fund				
	Transfer to Low/Mod Housing Fund	1,326,504	752,986	-	-
	Transfer to City CDC CIP Administration Fund	-	500,527	-	-
	Transfer to CDC CIP Fund	-	-	-	-
	Transfer to Successor Agency	-	2,664,786	-	-
	Fund Total	1,326,504	3,918,299	-	-
Camarillo Sanitary District Funds (CSD)					
871	CSD Operating Fund				
	Transfer to Vehicles & Equipment Fund	116,850	14,700	23,950	-
	Transfer to CSD Debt Service Fund	450,000	480,000	500,000	520,000
	Transfer to CSD Capital Projects Fund	1,450,000	1,450,000	1,450,000	1,450,000
	Fund Total	2,016,850	1,944,700	1,973,950	1,970,000
872	CSD Debt Service Fund				
	Transfer to CSD Capital Projects Fund	-	-	4,200,000	-
Total Transfers to Other Funds		\$ 17,306,172	\$ 42,934,636	\$ 16,861,550	\$ 13,635,400

Interfund Transfers

Interfund Transfers

Fund	Description	Amended			
		Actual 2010/11	Budget 2011/12	Adopted Budget	
		2012/13	2013/14		
Transfers from Other Funds					
101 General Fund	Transfer from Capital Improve. Projects Fund	\$ 3,000,000	\$ 1,700,000	\$ 300,000	\$ 600,000
201 Community Service Grants Fund	Transfer from General Fund	10,000	47,400	35,050	47,400
210 Gas Tax Fund	Transfer from General Fund	1,493,600	1,700,000	1,550,000	1,765,000
220 Citywide Lighting/Landscaping MD Fund	Transfer from General Fund	1,125,300	1,950,000	1,650,000	1,700,000
229 Adolfo Glen II Maintenance District Fund	Transfer from General Fund	-	40,000	-	-
270 Storm Water Management Fund	Transfer from General Fund	774,700	900,000	100,000	900,000
284 Library Operations Fund	Transfer from General Fund	-	3,330,000	1,700,000	1,825,000
320 Police Facility Debt Service Fund	Transfer from General Fund	210,000	215,000	220,000	-
321 Library Debt Service Fund	Transfer from General Fund	550,000	875,000	510,000	493,000
410 Capital Improvement Projects Fund	Transfer from State Transportation Fund	1,506,928	-	-	-
	Transfer from TDA Article 8 Roads Fund	2,120,557	2,790,000	2,460,000	2,370,000
	Transfer from Article 3 TDA Fund	21,969	30,000	115,000	55,000
	Transfer from Gas Tax Fund	-	660,000	600,000	600,000
	Transfer from Citywide Light/Lndsep MD Fund	-	74,000	-	-
	Transfer from CDBG Fund	96,075	-	-	-
	Transfer from City Hall Facility Fund	-	-	-	400,000
	Transfer from Corporation Yard Fund	3,732	-	-	-
	Transfer from Water Utility Fund	-	26,000	400,000	-
	Transfer from Air Quality Fund	40,000	41,000	110,000	-
	Transfer from Transit Fund	-	-	50,000	200,000
	Fund Total	3,789,261	3,621,000	3,735,000	3,625,000
450 City CDC CIP Administration Fund	Transfer from CDC Debt Service Fund	-	500,527	-	-
520 Human Resources Fund	Transfer from General Fund	-	-	135,500	-
540 Vehicles & Equipment Fund	Transfer from General Fund	24,000	87,230	27,050	-
	Transfer from Citywide Light/Lndscp MD Fund	500	-	-	-
	Transfer from CSD Operating Fund	116,850	14,700	23,950	-
	Fund Total	141,350	101,930	51,000	-
553 Library Facility Fund	Transfer from Library Special Revenue Fund	-	26,670	-	-
555 Chamber of Commerce Facility Fund	Transfer from General Fund	-	45,000	-	35,000
810 Transit Fund	Transfer from General Fund	250,000	800,000	575,000	525,000
	Transfer from Air Quality Fund	350,000	-	150,000	150,000
	Fund Total	600,000	800,000	725,000	675,000

Fund	Description	Actual	Amended	Adopted Budget	
		2010/11	Budget 2011/12	2012/13	2013/14
Transfers from Other Funds					
Community Development Commission (CDC)					
290	CDC Low/Moderate Income Housing Fund				
	Transfer from CDC Debt Service Fund	1,326,504	752,986	-	-
390	CDC Debt Service Fund				
	Transfer from CDC Debt Admin. Fund	-	449,294	-	-
	Transfer from CDC CIP Fund	-	-	-	-
	Transfer from CDC Low/Mod Inc. House. Fund	659,500	661,399	-	-
	Fund Total	659,500	1,110,693	-	-
490	CDC Capital Projects Fund				
	Transfer from CDC Low/Mod Inc. House. Fund	1,725,957	-	-	-
Camarillo Sanitary District Funds (CSD)					
872	CSD Debt Service Fund				
	Transfer from CSD Operating Fund	450,000	480,000	500,000	520,000
873	CSD Capital Projects Fund				
	Transfer from CSD Operating Fund	1,450,000	1,450,000	1,450,000	1,450,000
	Transfer from CSD Debt Service Fund	-	-	4,200,000	-
	Fund Total	1,450,000	1,450,000	5,650,000	1,450,000
295	Successor Agency Fund (formerly CDC Fund)				
	Transfer from City CDC CIP Admin. Fund	-	6,645,619	-	-
	Transfer from CDC Low/Mod Inc Housing Fund	-	3,112,715	-	-
	Transfer from CSD Debt Service Fund	-	2,664,786	-	-
	Fund Total	-	12,423,120	-	-
296	Housing Successor Agency Fund (formerly CDC Low/Mod Inc Housing Fund)				
	Transfer from CDC Low/Mod Inc Housing Fund	-	10,865,310	-	-
Total Transfers from Other Funds		\$ 17,306,172	\$ 42,934,636	\$ 16,861,550	\$ 13,635,400

Interfund Transfers

**Interfund
Loans**

Fund	Description	Actual	Amended	Adopted Budget	
		2010/11	Budget 2011/12	2012/13	2013/14
Payments					
City of Camarillo					
101	General Fund				
	Principal Payments on Loans				
	CDC Fund 390 - per payment				
	schedule	\$ 11,508,000	\$ -	\$ -	\$ -
Community Development Commission (CDC)					
390	CDC Debt Service Fund				
	Principal Payments on Loans				
	General Fund 101 - per payment				
	schedule	\$(11,508,000)	\$ -	\$ -	\$ -

**Full-Time
Equivalent
Employees**

Fund	Department	Fiscal Year				
		2010/11	2011/12	2012/13	2013/14	
101	General Fund					
	City Clerk	1201	3.10	2.90	2.95	2.95
	City Manager	1401	1.10	1.85	1.80	1.80
	Emergency Services	1450	0.38	0.38	0.38	0.38
	Finance	1501	8.60	9.15	9.55	9.55
	Community Development	1701	9.90	10.57	11.80	11.80
	Code Compliance	1702	5.00	5.00	5.00	5.00
	Police Services	2101	1.00	1.00	1.00	1.00
	Public Works	3101	8.60	7.75	6.45	6.45
	Constitution Park	4502	-	0.20	0.20	0.20
	Old Library Facility	4506	-	0.01	0.03	0.03
	Courthouse Facility	4510	-	0.12	0.12	0.12
	Library Operations	4550	0.15	-	-	-
	Economic Development	6501	0.79	0.77	0.77	0.77
	Total General Fund		38.62	39.70	40.05	40.05
210	Gas Tax Fund					
	Traffic	3130	3.20	3.50	3.00	3.00
	Street Maintenance	3210	12.40	12.52	12.38	12.38
	Total Gas Tax Fund		15.60	16.02	15.38	15.38
220	Citywide Lighting/Landscape MD Fund					
	Street Lighting	3110	1.35	1.45	1.35	1.35
	Landscape Maintenance	3310	10.10	9.13	9.13	9.13
	Total Citywide Light/Landscape MD Fund		11.45	10.58	10.48	10.48
270	Storm Water Management Fund	3410	4.15	3.30	3.15	3.15
284	Library Operations Fund	3410	-	0.39	0.49	0.49
290	CDC Low/Moderate Income Housing Fund	6790	0.10	0.20	-	-
450	City CDC Capital Projects Fund	8590	-	3.98	-	-
490	CDC Capital Projects Fund	8590	6.10	-	-	-
510	Risk Management Fund	5110	1.75	1.75	1.85	1.85
520	Human Resources Fund	5420	1.70	1.65	1.85	1.85
530	Information Services Fund					
	Information Systems	5330	3.42	3.67	3.67	3.67
	Telephone Systems	5331	0.22	0.11	0.11	0.11
	Geographic Information Systems	5332	2.47	2.59	2.54	2.54
	Library Technology	5334	1.40	1.40	1.35	1.35
	Total Information Services Fund		7.51	7.77	7.67	7.67
540	Vehicles & Equipment Fund	5540	2.45	2.45	2.45	2.45
550	City Hall Facility Fund	5750	1.78	1.53	1.38	1.38
551	Corporation Yard Facility Fund	5751	0.22	0.16	0.21	0.21
552	Police Facility Fund	5752	0.32	0.26	0.31	0.31
553	Library Facility Fund	5753	1.70	1.44	1.54	1.54
554	Camarillo Ranch Facility Fund	5754	0.40	0.15	0.13	0.13
555	Camarillo Chamber of Commerce Facility Fund	5755	-	0.07	0.07	0.07
805	Solid Waste Fund	3505	0.80	0.98	0.98	0.98
810	Transit Fund	3801	0.80	1.20	0.95	0.95
860	Water Utility Fund					
	Customer Service	1502	2.75	2.75	2.75	2.75
	General & Administrative	3601	7.63	8.05	8.05	8.05
	Water Resource Management	3604	1.30	0.50	0.35	0.35
	Meter Readers	3605	4.30	3.10	4.20	4.20
	Source	3610	1.55	1.55	1.35	1.35
	Pumping	3620	1.75	1.75	1.60	1.60
	Treatment	3630	1.75	1.75	1.60	1.60
	Transmission & Distribution	3640	5.15	5.40	5.80	5.80
	Total Water Utility Fund		26.18	24.85	25.70	25.70
871	Camarillo Sanitary District					
	Customer Service	1503	2.75	2.75	2.75	2.75
	General & Administrative	3701	4.92	5.72	5.72	5.72
	Pumping Station	3720	3.00	2.80	2.95	2.95
	Collection System	3730	4.30	4.95	4.70	4.70
	Reclamation Plant	3740	12.65	11.85	11.75	10.75
	Total Camarillo Sanitary District		27.62	28.07	27.87	26.87
TOTAL ALL FUNDS			149.25	146.50	142.50	141.50

Operating Budget Calendar

Activity	Responsibility	2012					
		Feb	Mar	April	May	Jun	Jul
Budget Kick-Off and Information Meeting	All Departments	2/7					
Vehicle/Equipment and Personnel Addition/Promotion/Reallocation Requests Due	All Departments	2/14					
Revenue Projections Due	Finance		3/9				
All Department Budget Estimates Due	Management		3/9				
Budget Summaries to City Manager	Finance			4/10			
Budget Meetings-Overview	Management			4/16			
Department Descriptions/Goals Due	Management			4/26			
Public Hearing on Capital Improvements	Management				5/9		
Budget Revisions/Reductions to City Manager	Finance				5/15		
Finalized Budget Reviewed	Finance				5/21		
Submit Proposed Budget to City Manager	Finance				5/29		
Submit Proposed Budget to City Council	All Departments					6/4	
City Council Budget Work Session	All Departments					6/9	
City Council Adopts Budget	All Departments					6/27	
Publish Adopted Budget	Management						7/31

 Start Date
  Meeting Date
  Due Date

Fund Balance Summary

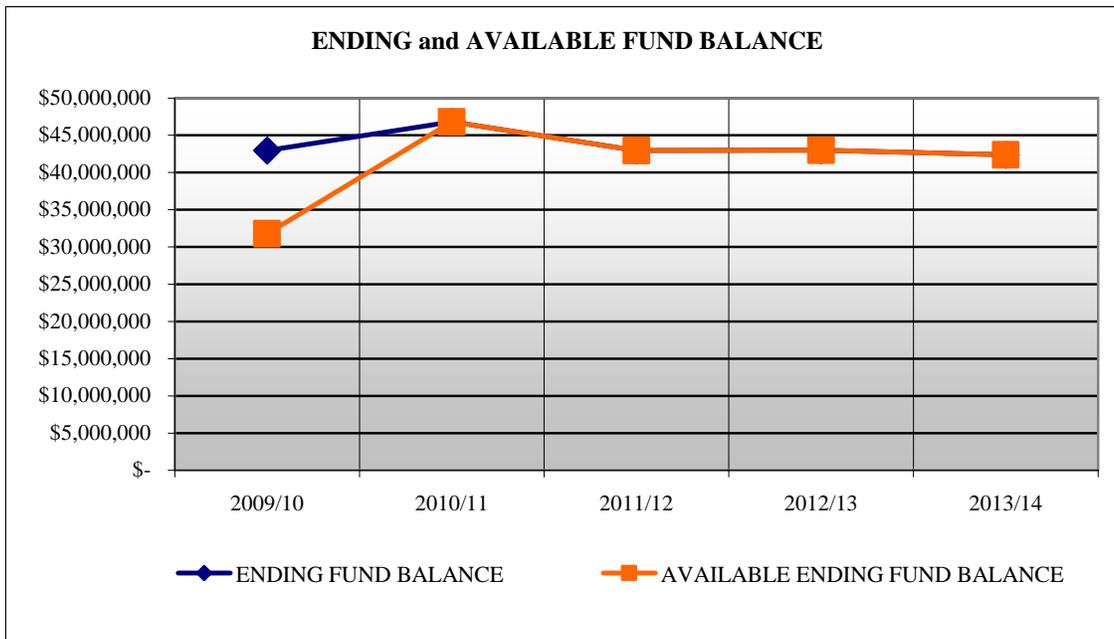
General Fund

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$40,012,464	\$42,943,119	\$46,816,436	\$42,969,460	\$43,014,268
Revenues	28,717,284	31,495,954	30,747,294	31,500,333	31,550,984
Expenditures	(24,349,029)	(24,144,000)	(26,304,640)	(25,252,925)	(25,476,457)
Net Transfers (to)/from Other Funds	(1,437,600)	(3,465,800)	(8,289,630)	(6,202,600)	(6,690,400)
Net Adjustments, non-cash	-	(12,837)	-	-	-
Estimated Fund Balance June 30	42,943,119	46,816,436	42,969,460	43,014,268	42,398,395
Less: Fund Balance Reserved for Advances to Other Funds					
Current Year Advances (Net)	329,000	-	-	-	-
Prior Year Advances Outstanding	(11,508,000)	-	-	-	-
Estimated "Available" Fund Balance	\$31,764,119	\$46,816,436	\$42,969,460	\$43,014,268	\$42,398,395

Full-Time Equivalent Employees	42.72	38.62	39.70	40.05	40.05
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SIGNIFICANT CHANGE:

The advances to other funds are for capital projects, which will temporarily reduce the amount available in fund balance.



Revenues

Fund No. 101

**General
Fund**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Taxes				
Current Year Secured	\$ 3,170,338	\$ 3,131,530	\$ 3,153,190	\$ 3,153,190
Prior Year Secured	77,392	63,720	63,720	63,720
Current Yr Unsecured	989,604	1,002,390	982,330	982,330
Prior Year Unsecured	8,992	8,590	5,700	5,700
Supplemental	37,638	11,570	-	-
Homeowners Exempt.	35,329	35,000	35,000	35,000
Transfer Tax-Real Prop.	335,315	250,000	250,000	250,000
In-lieu Property Taxes	5,027,804	5,013,830	5,048,930	5,048,930
Sales Tax	9,482,358	9,890,000	10,045,000	10,045,000
In-lieu Sales Tax	3,108,951	3,340,000	3,390,000	3,390,000
Transient Occup. Tax	1,581,673	1,650,000	1,685,000	1,685,000
Business Tax	1,320,115	1,282,000	1,292,000	1,292,000
Sub-Total	<u>25,175,509</u>	<u>25,678,630</u>	<u>25,950,870</u>	<u>25,950,870</u>
Franchises				
Electric	688,203	681,900	681,900	681,900
Gas	197,982	198,000	198,000	198,000
Solid Waste	551,211	557,000	547,000	547,000
TV Cable	1,003,617	1,022,000	1,042,000	1,042,000
Sub-Total	<u>2,441,013</u>	<u>2,458,900</u>	<u>2,468,900</u>	<u>2,468,900</u>
Licenses & Permits				
Building Permits	488,667	568,000	600,000	600,000
Sub-Total	<u>488,667</u>	<u>568,000</u>	<u>600,000</u>	<u>600,000</u>
Grants & Subventions				
Police JAG	4,363	-	-	-
Police UASI	46,090	-	-	-
Police SLESF	100,000	100,000	100,000	100,000
EMPG Emer. Mgt	18,126	19,868	-	-
Motor Vehicle	303,904	32,993	-	-
Cost Reimbursements	47,441	42,440	-	-
Sub-Total	<u>519,924</u>	<u>195,301</u>	<u>100,000</u>	<u>100,000</u>

Revenues

Fund No. 101

General Fund

Description	Actual 2010/11	Amended		
		Budget 2011/12	Adopted Budget 2012/13 2013/14	
Charges for Services				
Eng. Inspect Fees	30,666	11,570	52,725	52,725
Subdivision Fees	188,944	143,850	185,815	185,815
Geotechnical Fees	16,685	17,650	15,000	15,000
Seismic Fees	160	-	-	-
Green Building Fees	120	150	250	-
Zoning and Planning	193,699	145,000	614,400	614,400
Police Services Fees	46,904	50,000	65,600	65,600
DUI Cost Rec. Fees	25,335	17,000	17,000	17,000
Parking Admin Fee	6,691	10,000	10,000	10,000
SRO Services	208,900	221,000	226,000	226,000
City Clerk Services	1,428	1,800	96,485	96,485
Photocopy & Map	3,168	4,000	4,000	4,000
Special Proj. Charges	315,273	235,000	60,000	60,000
Other Operating	54,380	54,000	67,450	67,450
Sub-Total	<u>1,092,353</u>	<u>911,020</u>	<u>1,414,725</u>	<u>1,414,475</u>
Fines/Assessments				
Court, Veh. & Crim.	265,588	261,600	252,250	252,250
Parking Citations	68,350	88,000	68,350	68,350
False Alarm Fines	21,925	21,325	10,250	10,250
Late Payment Penalty	63,046	66,080	56,575	56,575
Code Enforce. Fines	8,866	10,000	8,900	8,900
Sub-Total	<u>427,775</u>	<u>447,005</u>	<u>396,325</u>	<u>396,325</u>
Investments/Contributions				
Interest Income	1,329,644	318,412	300,050	300,050
Net Adjust. Fair Value	(180,975)	-	-	-
Developers/Private	-	-	-	50,000
Miscellaneous	-	1,000	-	-
Sub-Total	<u>1,148,669</u>	<u>319,412</u>	<u>300,050</u>	<u>350,050</u>
Other Revenues				
TV Expense Reimb.	1,789	1,300	112,440	112,440
City-TBID Admin Fees	-	2,670	2,720	2,720
Gain-Asset Disposal	-	2,290	-	-
Other Non-operating	(629)	1,000	-	-
Sub-Total	<u>1,160</u>	<u>7,260</u>	<u>115,160</u>	<u>115,160</u>
Internal Charges				
Administrative Fees	200,884	161,766	154,303	155,204
Total Revenues	<u>\$ 31,495,954</u>	<u>\$ 30,747,294</u>	<u>\$ 31,500,333</u>	<u>\$ 31,550,984</u>

City Council

Services -

- ◆ Set policies.
- ◆ Review and make strategic decisions regarding issues affecting the City of Camarillo.
- ◆ Enact ordinances and direct actions as required to provide for the general welfare of the community through programs, services and activities.
- ◆ Hold a budget workshop and adopt the City's annual operating and capital budgets.
- ◆ Appoint persons to commissions and committees.

Individual members of the City Council sit on internal committees and on various committees of regional scope. Members of the City Council also function as members of the governing boards of the Camarillo Sanitary District, the Camarillo Capital Improvement Corporation, the Camarillo Public Finance Authority, and the City of Camarillo City Council in the Capacity of Successor Agency to the Camarillo Community Development Commission for Redevelopment Purposes and for Housing Purposes.

Service Level Trends - During 2012-2014, the City Council will be faced with many important issues. The City Council will focus on fiscal sustainability while maintaining current service and public safety levels. The City Council will also proceed with the dissolution of redevelopment as a result of ABx1 26, while continuing to address the community's aging business centers. Additionally, the City Council will continue its outreach efforts to retain and attract businesses and to support economic growth. Maintaining a relationship with California State University Channel Islands (CSUCI) will also be a priority, while addressing issues such as student services, housing, and facilities. Identifying cost effective programs for environmental management of the City's storm, potable, and sewer water quality programs, and street maintenance will also be a priority.

Major Accomplishments 2010-2012

- ◆ Adopted a balanced budget within the proper timeframe.
- ◆ Developed city-wide goals.
- ◆ Enhanced intergovernmental relations by serving as members of various regional, state, and federal related commissions and committees.
- ◆ Presented City information to various organizations.
- ◆ Approved participation in the Camarillo Art & Jazz Festival.
- ◆ Enhanced community safety through expanded public awareness and educational programs.
- ◆ Further redevelopment of the Old Town area.
- ◆ Enhanced library services and programs.
- ◆ Considered options and opportunities for reuse of old library site.
- ◆ Maintained effective workforce.
- ◆ Joined the Ventura County Housing Trust Fund to assist with creation of affordable rental housing, as well as the creation of transitional and permanent housing for those who are currently homeless.
- ◆ Adopted a capital improvement program budget which balances aging infrastructure, environmental protection with City revenue.
- ◆ Took over operation of Camarillo public library.

Expenditures

Fund No. 101

Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Salaries and Benefits	\$ 142,953	\$ 171,892	\$ 171,892	\$ 187,990	\$ 203,464	\$ 203,464
Operational Charges	172,690	192,000	192,000	214,650	208,150	208,150
Allocations	301,858	312,543	312,543	317,567	312,141	312,141
City Council Totals	<u>\$ 617,501</u>	<u>\$ 676,435</u>	<u>\$ 676,435</u>	<u>\$ 720,207</u>	<u>\$ 723,755</u>	<u>\$ 723,755</u>

City Council

City Clerk

Mission - To ensure the City's business is accessible to the public by providing timely dissemination of information to the public, City Council, and City departments in a courteous, efficient, and professional manner.

Services -

- ◆ Prepare and distribute agendas, reports, and minutes of the City Council, Camarillo Sanitary District, Successor Agency to the Camarillo Community Development Commission, Camarillo Library Board, Camarillo Capital Improvement Corporation, Industrial Development Authority, and Public Finance Authority. Ensure actions of the City comply with the Brown Act and are properly executed, recorded, and archived, including codification of the Camarillo Municipal Code.
- ◆ Coordinate records management activities, including creation and implementation of a citywide document retention schedule and preservation and destruction of City documents in accordance with legal requirements. Research legislative history for both city staff and the public. Ensure compliance with the Public Records Act by providing public access in a timely manner.
- ◆ Administer general municipal and special assessment elections. Oversee Political Reform Act requirements to ensure compliance with Fair Political Practices Commission regulations, including the filing of Campaign Statements and Statements of Economic Interest, and review of the Conflict of Interest Codes for various City agencies.
- ◆ Coordinate the recruitment and appointment process for citizen participation on City and regional committees, boards and commissions.
- ◆ Provide miscellaneous services including:
 - Provide staff support to the Rent Review Commission and City Attorney's office.
 - Accept service of legal documents on behalf of City.
 - Issue permits for non-profit solicitors.
 - Issue dog licenses for Ventura County Animal Regulation.
 - Issue licenses for bingo games.
 - Conduct formal bid openings.
 - Prepare proclamations and certificates of recognition.
 - Coordinate and give tours of City Hall.

Service Level Trends -

The City Clerk's Department is maintaining consistent service levels. It is the goal of the Department to continue to provide reliable, prompt, professional, and friendly service to the public, elected officials, and City staff.

Major Accomplishments 2010-2012

- ◆ Completed review of City Clerk records stored off-site.
- ◆ Reorganized vault and completed conversion of City Clerk vault files to new retention schedule.
- ◆ Worked with General Services Department to create citywide records database and began use of database within the City Clerk’s department.
- ◆ Worked with other departments and destroyed 222 boxes previously in off-site storage.
- ◆ Improved public access by posting agendas, agenda reports, and minutes to the City’s website.

Goals and Objectives 2012-2014

- ◆ Implement citywide training regarding the Public Records Act and records management best practices.
- ◆ Continue to work with other departments to reduce the amount of records stored off-site.
- ◆ Work with other departments to implement citywide records database.
- ◆ Work with General Services Department to develop and implement paper reduction strategies.

City Clerk

Expenditures

Fund No. 101

Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Salaries and Benefits	\$ 344,558	\$ 378,317	\$ 378,317	\$ 394,020	\$ 415,254	\$ 415,254
Operational Charges	40,183	44,485	44,485	63,685	44,985	44,985
Allocations	92,186	102,272	102,272	107,164	100,170	100,170
City Clerk Totals	<u>\$ 476,927</u>	<u>\$ 525,074</u>	<u>\$ 525,074</u>	<u>\$ 564,869</u>	<u>\$ 560,409</u>	<u>\$ 560,409</u>

City Attorney

Mission - To provide effective legal counsel and services to the City Council, advisory boards, commissions, and staff, to assure legal compliance with applicable laws and protection of the City's interests on all legal matters.

Services -

- ◆ Defend or prosecute legal actions in which the City is involved.
- ◆ Prepare and review ordinances, resolutions, contracts, opinions, litigation, and other related documents.
- ◆ Apprise City officials of changes in statute or case law for the purpose of providing legal advice to ensure that City activities comply with all pertinent laws.
- ◆ Attend all City Council, Camarillo Sanitary District, Community Development Commission/Successor Agency, Library Board and Planning Commission meetings.

Major Accomplishments 2010-2012

- ◆ Provided high-quality legal services at an acceptable cost level.
- ◆ Litigation: No major lawsuits filed against the City during this period.
- ◆ Ventura Farms: Pending settlement of the City initiated case that will save future developers millions of dollars in fees.
- ◆ Redevelopment: Provided legal advice and related documentation during the redevelopment transition period resulting from the adoption of ABx1 26.
- ◆ Camarillo Library: Assisted in the negotiations and provided all supporting documentation regarding the transfer of management and establishment of the Library Board of Trustees.
- ◆ Real Property Acquisitions: Assisted in the negotiation and documentation of the Dizdar Park acquisition, Ran Rancho settlement, and numerous other easements and licenses as well as the pending condemnation action for the Adolfo Road widening project.
- ◆ Provided legal advice to City Council, Sanitary District, Planning Commission, and Community Development Department on numerous matters including:
 - Ordinances including Emergency Shelters and Transitional Housing, Fats, Oil & Grease (FOG) Regulations, Massage, Parking Regulations, Density Bonus, and Animal Nuisances.
 - FOG loan program.
 - Resolution of Mobile Home Park complaints.
 - Recycled water agreement with Park District.
 - Assistance with environmental review of Village at the Lakes project.
 - Limitation on banner signs at school district property.
 - Updates to public works contracts.
- ◆ Economic Development: Assisted with Camarillo Bowling Alley and Old Fire Station reuse projects.
- ◆ Prepared and reviewed numerous contracts.
- ◆ Provided advice on Ventura County Transportation Commission (VCTC) organizational and policy issues.
- ◆ Supported administrative code compliance and nuisance abatement actions, and prosecuted police misdemeanor citations.

Goals and Objectives 2012-2014

- ◆ Assist City Council boards and community committees on legal issues and problem solving.
- ◆ Provide cost effective legal services of the highest quality.
- ◆ Assist City Council and staff with ongoing projects including Successor Agency issues; Village at the Lakes, Springville Specific Plan implementation, solid waste franchise negotiations, Springville Interchange and other capital-improvement projects.
- ◆ Assist City staff with legal issues on new and proposed federal and state legislation.
- ◆ Assist the Planning Commission and staff with pending matters and new items as they arise.
- ◆ Assist Sanitary District staff with revisions to the Operations Code and other matters.

Expenditures

Fund No. 101

City Attorney

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Operational Charges	\$ 543,095	\$ 457,600	\$ 435,700	\$ 438,700
Allocations	12,934	16,496	18,171	16,362
City Attorney Totals	<u>\$ 556,029</u>	<u>\$ 474,096</u>	<u>\$ 453,871</u>	<u>\$ 455,062</u>

City Manager

Mission - To provide effective municipal services through direction of City departments and divisions, and by development and enforcement of administrative procedures in compliance with policies established by the City Council.

Services -

- ◆ Provide accurate information and recommendations on policy matters to aid the City Council in decision making.
- ◆ Recommend the annual budget.
- ◆ Coordinate the City's working relationships with local, regional, state and federal public agencies on issues and problems affecting the City.
- ◆ Carry out policies established by the City Council.
- ◆ Coordinate activities of City departments to achieve effective and timely implementation of City Council goals and objectives.

The City Manager has collateral duties as City Treasurer, Personnel Director, District Manager of the Camarillo Sanitary District, and Chief Administrative Officer of the Camarillo Capital Improvement Corporation, the Camarillo Public Finance Authority, and the Camarillo Community Development Commission.

Service Level Trends - The City, like many local agencies, continues to be challenged by increasing service demands and costs as a result of the difficult economic environment. The City will need to be diligent about achieving efficiencies and to take innovative approaches throughout the organization to continue to maintain service levels. The City will also need to be active at various levels of government and within the community to continue to seek methods to improve and encourage economic growth and stability.

Major Accomplishments 2010-2012

- ◆ Continued liaison with California State University-Channel Islands (CSUCI) officials to collaborate on the positive aspects of a local university while minimizing potential negative impacts. Participated in and supported many CSUCI events and programs.
- ◆ Successfully negotiated the acquisition of the Dizdar Park and conceptual design to develop a long-term use for the park.
- ◆ Completed Request for Proposals for reuse of the former library site.
- ◆ Successfully continued the Old Town Classic Car Cruise Nights promotional event.
- ◆ Enhanced the anti-graffiti program through technological improvements funded by Homeland Security.
- ◆ Increased community awareness through expanded public and education programs and instruction in schools and community on issues including underage drinking, internet safety, drug and prescription medication abuse, and graffiti.
- ◆ Started planning process for regional water treatment plant to establish increased water availability.
- ◆ Successfully joined Ventura County Housing Trust Fund for regional affordable housing and local grant match for state and federal grants.
- ◆ Enhanced Community Development Block Grant (CDBG) marketing for housing rehabilitation program through *CityScene* newsletter, and local yielded complete allocation of CDBG funds.
- ◆ Enhanced the City website.
- ◆ Successfully completed construction of the Springville Interchange project and related public infrastructure.
- ◆ Replaced Reverse 911 system with Ventura County (VC) ALERT.

- ◆ Coordinated dissemination of Census 2010 information to the public.
- ◆ Worked with Old Town Merchants Association on efforts to establish a Property Owned Business Improvement District (PBID).
- ◆ Completed conceptual design of recreation site at Dizdar Park.
- ◆ Issued request for proposals for development of Hotel and Convention Center site and Old Town Cedar Oak site.
- ◆ Completed transition of library services to the City. Successfully implemented contract for library services operator, and enhanced library programs and services.
- ◆ Assisted with development and implementation of new storm water permit for Ventura County.
- ◆ Continued Ventura County Transportation Commission (VCTC) Regional collaboration on transportation needs.
- ◆ Continued to improve energy efficiency efforts for buildings and facilities.

Goals and Objectives 2012-2014

- ◆ Implement the City Council goal to maintain and achieve short and long-term fiscal sustainability.
- ◆ Provide leadership and resources to assist the dissolution of the redevelopment agency and develop alternative methods to move forward with housing and non-housing projects where feasible.
- ◆ Continue to pursue opportunities for reuse of the former library site.
- ◆ Continue to collaborate with VCTC and secure funding for transportation related projects.
- ◆ Continue to pursue development of a regional water treatment plant.
- ◆ Develop and implement enhancements to the Economic Development Program.
- ◆ Enhance government relations efforts to collaborate and direct the City interests at the regional, state and federal level.
- ◆ Continue search for developer/operator for a future Hotel and Convention Center.
- ◆ Continue to address a long-term use of the “Old Town” former Fire Station and Dizdar Park.
- ◆ Continue VC ALERT program implementation using empirical data from situation analysis.
- ◆ Continue to enhance City communication with constituents through the *CityScene* and *BusinessScene* newsletters, the State of the City address, the City’s website, community/city committees, and other available media and nonprofit agencies.
- ◆ Continue interaction with CSUCI regarding student issues, housing and facilities, and the League of California Cities Town Gown Division.
- ◆ Continue to explore federal and state grant funding opportunities.
- ◆ Enhance public awareness and programs for water conservation and sustainable resources.

Expenditures

Fund No. 101

Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Salaries and Benefits	\$ 334,355	\$ 364,756	\$ 364,756	\$ 354,952	\$ 373,448	\$ 373,448
Operational Charges	337,143	400,850	400,850	350,050	350,050	350,050
Allocations	97,972	106,484	106,484	108,584	105,283	105,283
City Manager Totals	<u>\$ 769,470</u>	<u>\$ 872,090</u>	<u>\$ 872,090</u>	<u>\$ 813,586</u>	<u>\$ 828,781</u>	<u>\$ 828,781</u>

Emergency Operations Center

Mission - Ensure that City government is continually prepared to respond to a broad range of potential disasters including flooding, earthquakes, hazardous material incidents, wildfires, transportation disasters, and acts of terrorism.

Services - Ongoing activities include equipping the City's Emergency Operations Center (EOC) and conducting periodic readiness drills and exercises. Provide training to key City staff members in proper response to emergency situations and events pursuant to the provisions of the state's Standardized Emergency Management System (SEMS).

Service Level Trends - Historically, emphasis has been placed on preparation for natural disasters and emergencies. With the advent of organized terrorism against the U.S., planning has been broadened to include prevention and response to deliberate acts against persons and public infrastructure.

Major Accomplishments 2010-2012

- ◆ Camarillo participated again in the Countywide Community Emergency Response Team (CERT) refresher (November 2011) at the Ventura County Fire Department (VCFD) Regional Training facility (Camarillo Airport).
- ◆ The City participated in this year's statewide Golden Guardian Exercise (May 16, 2012).
- ◆ Annual tabletop EOC full activation exercise was held in October 2011.
- ◆ The Drop-Cover-Hold and City Hall evacuation drill for employees was held in October 2011, in conjunction with the statewide Great California Shakeout.
- ◆ In April 2011, the City held an emergency forum for the community at city hall, which featured speakers from the Sheriff, Ventura County Fire District (VCFD), Red Cross, and other agencies.
- ◆ City Council approved the Memorandum of Understanding (MOU) with Sheriff's Office of Emergency Services (OES) for participation in the VC Alert Emergency Notification System (March 2012).
- ◆ The City and the Premium Outlets have agreed to participate with Sheriff's OES in the Commodity Point of Distribution (POD's) program. This will involve establishing a large, portable distribution facility at the Outlets to provide staples to residents after a major incident affecting Camarillo (and surrounding communities).
- ◆ A 10th anniversary 9/11 Remembrance Ceremony was held in Constitution Park.
- ◆ Staff worked in conjunction with the Camarillo Latter Day Saints Church to hold an Emergency EXPO in Constitution Park, in 2011.
- ◆ Continued to update free Emergency Preparedness Packets for residents, which are available in the lobby at City Hall (and by phone/email request).
- ◆ Multiple copies of the Emergency Packet are periodically provided for schools, churches, and other community organizations.
- ◆ Ongoing distribution of the *Educating Jill* (emergency preparedness) DVD to the public (Emergency Management Preparedness Grant (EMPG) funding).
- ◆ Training on *Web EOC* was provided by the Sheriff's OES for City employees.
- ◆ Employees are continuing to work on the required National Incident Management System (NIMS) courses (NIMScast).
- ◆ Six of the computers in the EOC were upgraded to newer (laptop) models, with a portion of the City's EMPG funding.
- ◆ Initiated training of Community Emergency Response Team (CERT) grads to dispense emergency water supplies for the public from one of seven (7) of the large City-owned water reservoirs.
- ◆ Participated in the implementation of the Digital Sandbox software program, an electronic database for first responders, through the Sheriff's OES.

- ◆ Emergency food supplies, specifically for employees, were purchased and distributed among City facilities in 2011 (EMPG funding).
- ◆ Camarillo continues to host monthly CERT grads refresher meetings at city hall on the last Tuesday evening of each month.
- ◆ The Camarillo CERT program also hosts bi-monthly trainings for our graduates to keep in touch with them and to enhance their skills.
- ◆ The City now has 12 Automated External Defibrillator (AED's) at seven different facilities.
- ◆ Obtained a cache of emergency medical supplies from the County Health EMS Division.
- ◆ During 2011 and 2012, there have been 115 Camarillo residents that completed CERT program training. Since 2006, over 500 residents have been trained through CERT.
- ◆ In May the City Council recognized a number of the firefighters from the VCFD that have worked so hard to train our residents through the CERT program.

Goal and Objectives 2012-2014

- ◆ Update the City's Multi-Hazard Functional Plan (MHFP) in 2013.
- ◆ Continued progress to train employees on NIMScast (NIMS testing for employees).
- ◆ Continued participation in the Ventura County Emergency Planning Council (EPC), and Emergency Coordinating Council (ECC) meetings.
- ◆ Conduct annual EOC tabletop activation, and Drop-Cover-Hold and city hall evacuation drills.
- ◆ Several specific projects including:
 - Increase the number of alternate emergency shelters with the Red Cross.
 - Working with the Camrosa Water District on additional reservoirs for emergency water supplies.
 - Continued work/training on the Web EOC system.
 - Incorporating emergency EOC call-outs through VC Alert.
 - Ongoing updates of the City's vehicles/equipment inventory for emergency response purposes.
 - Emergency vendor (purchase order) agreements.
 - Emergency transportation agreements.
 - Improved coordination with area school districts and churches.
- ◆ Ongoing dissemination of emergency preparedness information to the public through the *CityScene* newsletter, City web page, *CityScene TV* cable show, government channel advertisements, and community events.
- ◆ Additional improvements for the EOC, including replacing the back-up generator (Urban Areas Security Initiative (UASI) Grant funding), LCD screens to replace the existing televisions (UASI and EMPG), and replacing the existing computer projection unit (UASI).
- ◆ Ongoing maintenance of the City's EOC roster.

Expenditures**Fund No. 101**

Description	Actual		Amended Budget		Adopted Budget	
	2010/11		2011/12		2012/13	2013/14
Salaries and Benefits	\$ 66,920	\$	70,114	\$	71,363	\$ 73,332
Operational Charges	22,529		20,400		23,600	23,600
Allocations	11,710		21,387		16,375	14,014
EOC Totals	<u>\$ 101,159</u>	<u>\$</u>	<u>111,901</u>	<u>\$</u>	<u>111,338</u>	<u>\$ 110,946</u>

**Emergency
Operations
Center**

Mission - The Department of Finance is charged with providing financial management and reporting, budgeting, accounting, utility billing, business tax collection, cash management and purchasing services for the City, the Camarillo Sanitary District (CSD), and the Successor Agencies (formerly the Camarillo Community Development Commission).

Services - Services provided by the Finance Department include maintaining reliable accounting records, payment of approved warrants, financial statement reporting, preparation of the annual budget, prudent fiscal planning, and debt administration. Internal controls are established and maintained to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data allows for the preparation of financial statements in conformity with generally accepted accounting principles. Financial reports are used as a tool to measure the results of operations for a variety of purposes, both internal (periodic financial reports to the City Council, CSD, Successor Agencies, City Manager, and City departments) and external (reports to other government agencies for informational and legal-compliance purposes).

The cash-management function is responsible for the prudent investment of surplus funds. The City's Investment Policy directs the investment of City monies with the following priorities established: 1) safety of principal, 2) liquidity necessary to meet daily cash flow requirements, and 3) maximized yield after the first two priorities are met. The Investment Policy is reviewed annually, and is submitted to the City Council for approval. The Department of Finance administers the business license, transient occupancy tax, and utility billing programs.

Service Level Trends - As the City grows, service demands for this department continue to increase, particularly in the areas of utility billing and business tax. The legislative abolishment of redevelopment agencies and implementation of ABx1 26 added to the demands of the department.

Major Accomplishments 2010-2012

- ◆ Placed 2010-2012 Budget on City's website and prepared a budget CD for distribution.
- ◆ Completed a comprehensive fee and rate study.
- ◆ Implemented on-line web renewals for business tax accounts.
- ◆ Completed a water and wastewater rate study.
- ◆ Implementation of ABx1 26 – abolishment of redevelopment agencies and creation of successor agencies.
- ◆ Library Bond refinancing, resulting in a net present value savings of approximately \$875,000.

Goals and Objectives 2012-2014

- ◆ Develop detailed investment and financial sustainability plans.
- ◆ Complete a comprehensive efficiency and revenue study.
- ◆ Complete bi-annual Other Post Employment Benefit (OPEB) actuarial valuation.
- ◆ Assist with the Water and Wastewater Rate Model update.

Expenditures**Fund No. 101**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Salaries and Benefits	\$ 940,121	\$ 1,061,915	\$ 1,112,689	\$ 1,169,646
Operational Charges	154,396	177,981	158,540	114,803
Allocations	191,808	241,402	269,594	249,346
Finance Totals	<u>\$ 1,286,325</u>	<u>\$ 1,481,298</u>	<u>\$ 1,540,823</u>	<u>\$ 1,533,795</u>

Finance

Mission - To facilitate the implementation of the City's General Plan, zoning ordinance and development standards in order to improve the quality of life for the residents; promote the economic viability of the business community; maintain the quality of the environment; and preserve the character of the community. To this end, the department strives to develop standards and programs consistent with the goals of the General Plan and provides a wide range of services to support the residents, City Council, Planning Commission, City staff, and applicants.

Services - Implements and updates the City's General Plan. The department processes development plans, sign permits, and landscape plans. Data, such as land use and population projections, are maintained; and the department is also responsible for the implementation of the City's Residential Control System. Additionally, the Community Development Department conducts environmental analysis for projects as required under California Environment Quality Act (CEQA), provides design review for development projects, serves as the clearinghouse for development applications, chairs the Development Advisory Committee (DAC) meetings, and conducts code enforcement program for compliance with ordinance standards.

The department maintains an excellent reputation for serving the public through counter contacts, telephone inquiries, inspections, and meetings.

Service Level Trends - The level of service is expected to remain constant in both the quality of service and pace of activity for the City. The level of development activity in all segments (including industrial, commercial and residential) has remained strong for the past few years, but has begun to slow in the residential sector with today's economy. Major projects are underway with the completion of the Village at the Park and the implementation of the Springville Specific Plan.

Major Accomplishments 2010-2012

- ◆ Completed the implementation of the programs included in the 2008-2014 Housing Element and identified a program for its implementation.
- ◆ Assisted with the 2010 census and the review of the data.
- ◆ Continued to work on the Village at the Park Specific Plan, including the approval of the commercial center/mixed use and the implementation of the Pleasant Valley Sports Fields.
- ◆ Participated in the collection of data and review of draft Regional Housing Needs Assessment (RHNA) numbers for 2012-2021.
- ◆ Processed AMLI and Laro development plans for initial phases of Springville Specific Plan.
- ◆ Updated Density Bonus Provisions to meet state law.

Goals and Objectives 2012-2014

- ◆ Continue to process the General Plan Amendment request for the Conejo Creek property owners including Environmental Impact Report (EIR), Specific Plan, Economic Impact Analysis and Community Benefits Analysis.
- ◆ Complete update to Circulation Element of the General Plan. This element provides for the efficient movement of people and goods through and within the community's existing and proposed land use patterns.
- ◆ Complete update to the Community Design Element incorporating the Scenic Highways Element.
- ◆ Update Safety Element consistent with state law.
- ◆ Prepare updated Housing Element for the 2012-2021 RHNA Cycle.
- ◆ Develop Economic Development programs.

Expenditures**Fund No. 101**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Salaries and Benefits	\$ 1,228,277	\$ 1,819,440	\$ 1,248,711	\$ 1,299,563
Operational Charges	98,120	268,106	269,134	264,134
Allocations	279,060	377,585	397,727	370,803
Community Dev. Totals	<u>\$ 1,605,457</u>	<u>\$ 2,465,131</u>	<u>\$ 1,915,572</u>	<u>\$ 1,934,500</u>

**Community
Development**

Mission - To work in partnership with the people of Camarillo to promote and maintain a clean, safe, desirable living and working environment. We help maintain or improve the quality of Camarillo communities in three ways:

- ◆ Administer a fair and unbiased compliance program to correct violations of municipal codes and land use requirements.
- ◆ Incorporate City residents, neighborhood associations, public service agencies, and other City of Camarillo departments in a working partnership.
- ◆ Initiate special programs targeted toward solving specific problems in Camarillo communities.

The division strives to develop programs consistent with the goals of the Community Development Department, City Council, and people of Camarillo.

Services - The Code Compliance Division seeks compliance with the municipal code and regulations related to the following:

- ◆ Conditions of existing structures that constitute a clear and present danger to the public.
- ◆ Inoperable and abandoned vehicles on public and private property.
- ◆ Blight (old furniture, car parts, appliances, etc.) on private and public properties.
- ◆ Zoning ordinances and land use requirements.
- ◆ Nuisance and weed abatement.
- ◆ Graffiti abatement.
- ◆ Sign ordinance violations, banner violations, and related special signage inspections.
- ◆ Smoking ordinances.
- ◆ Property and landscape maintenance matters.
- ◆ Home-based businesses and related inspections and permits.
- ◆ Other related code enforcement programs for compliance with ordinance standards.

The division maintains an excellent reputation for serving the public through personal contacts, telephone inquiries, personal inspections, and meetings.

Service Level Trends - Levels of service are expected to continue to increase with the current state of the economy and property values. Service request trends mirror previous years showing increased continued growth in code compliance needs that has not and is not expected to diminish in the future. To the contrary, code compliance needs are expected to increase. This growth is demonstrated by the increase in service requests on a monthly basis and the added pro-active programs.

Major Accomplishments 2010-2012

- ◆ Reviewed, analyzed, and updated division policies and procedures to reflect current processes and day to day approaches to code compliance matters.
- ◆ Implemented garage conversion and no-habitable accessory buildings ordinance ensuring the health, safety, and welfare of Camarillo citizens.
- ◆ Implemented special tax assessment liens processes to recover outstanding citation fines.
- ◆ Continued administration and management of administrative citations.
- ◆ Continued the comprehensive proactive code enforcement programs.
- ◆ Continued in further refining the implementation and use of HTE computer system to streamline code compliance processes and documentation.

**Code
Compliance**

Goals and Objectives 2012-2014

- ◆ Continue to facilitate use of administrative citations as appropriate.
- ◆ Study, analyze, and implement use of administrative citations by Animal Regulation Services.
- ◆ Bring forward issues/trends for discussion and direction from Council.
- ◆ Study and analyze possible weekend code compliance activity.
- ◆ Continue the comprehensive proactive code enforcement programs and develop new programs as necessary.

Expenditures

Fund No. 101

Description	Actual		Amended Budget	
	2010/11	2011/12	2012/13	2013/14
Salaries and Benefits	\$ 530,892	\$ 566,376	\$ 589,218	\$ 618,592
Operational Charges	9,666	35,970	22,770	22,770
Allocations	90,722	105,670	123,882	115,486
Code Compliance Totals	\$ 631,280	\$ 708,016	\$ 735,870	\$ 756,848

Mission - To safeguard lives and property, and to respond to public concerns in a manner which promotes a community free from the fear of crime.

Services - Administer and employ a Community Oriented Policing strategy with a modified deployment plan, which maintains permanently-assigned officers and supervisors in an area. Continue efforts to avail officers for proactive patrol by incorporating technological innovation and by employing civilian employees to perform non-hazardous duties.

- ◆ Prevent crime.
- ◆ Enforce laws, including traffic laws.
- ◆ Respond to calls for service, both criminal and non-criminal.
- ◆ Investigate crime.
- ◆ Apprehend offenders.
- ◆ Facilitate problem-solving community partnerships (Community Oriented Policing).
- ◆ Educate the public regarding crime prevention and traffic safety.

Service Level Trends - With the reduction of funding beginning in the FY 2012/13, the Police Department eliminated a Crime Analysis Cadet, Crime Analyst, Office Assistant in the front office, and a civilian Report Writer in patrol. All duties will be spread among remaining staff without a reduction in service. Although these reductions will have an effect on the efficiency of the Police Department, it is expected to have a minimal impact on services provided to the citizens of Camarillo.

Major Accomplishments 2010-2012

- ◆ Part 1 crime (violent crime) was statistically the same in 2010 compared to 2009, however violent crime was down 33%.
- ◆ Part 1 crime reduced in 2011 by 8%.
- ◆ DUI collisions reduced by 12%.
- ◆ Implemented National Night Out Open House.
- ◆ Implemented Senior Driving Program class for experienced drivers.
- ◆ Installed security cameras at Metrolink Train Station along with mesh node (video camera) system.
- ◆ Installed ballistic glass for all exterior windows facing the public access.
- ◆ Installed Microwave system to County computer network for better efficiency.
- ◆ Implemented anti-drug talks at monthly Boys & Girls Club STOMP dances.
- ◆ “Theft Zone” signs were installed at an apartment complex where large amounts of thefts have occurred. Large decrease in thefts resulted.
- ◆ Classes provided by School Resource Officer (SRO) to elementary school students on problems with drugs, graffiti, bullying, texting, interactive gaming, and bike safety.
- ◆ Updated landscaping around the Police Department.

Goals and Objectives 2012-2014

- ◆ Continue to enhance anti-graffiti program through implementation of technological improvements to reduce graffiti.
- ◆ Increase interaction and instruction in schools and community on current issues such as underage drinking, Internet safety, drug abuse, prescription medication abuse, and graffiti.
- ◆ Reduce the total number of traffic collisions in the city through education, enforcement, and engineering.
- ◆ Implement additional crime prevention programs and strategies.

Expenditures

Fund No. 101

Description	Actual	Amended	Adopted Budget	
	2010/11	Budget 2011/12	2012/13	2013/14
Salaries and Benefits	\$ 171,464	\$ 227,138	\$ 214,224	\$ 225,467
Operational Charges	13,564,958	14,603,132	14,528,457	14,585,750
Grants/Allocations	330,127	498,807	433,025	433,305
Capital Expenditures	-	57,691	27,000	27,000
Police Services Totals	<u>\$ 14,066,549</u>	<u>\$ 15,386,768</u>	<u>\$ 15,202,706</u>	<u>\$ 15,271,522</u>

**Police
Services**

Mission - To train and equip citizen volunteers to assist in responding to various disasters including earthquake, hazardous material incidents, fires, floods, transportation disasters, and terrorism.

Services - The Disaster Assistance Response Team (D.A.R.T.) program is supervised by Camarillo Police personnel, who coordinate their training and exercises. Approximately 30 volunteers are participating in the program. D.A.R.T. members receive training in areas such as Communications, Emergency Operations Center Support, First Aid/CPR, Medical Emergencies, Cribbing and Shoring of Collapsed Structures, Fire Apparatus Familiarization, Traffic and Crowd Control, Outdoor Search, Helicopter Field Operations, and Dams and Flood Control. The D.A.R.T. program also equips and maintains a van and trailer containing emergency supplies.

Major Accomplishments 2010-2012

- ◆ Volunteered approx. 1,900 hours in 2010 and 2,250 hours in 2011.
- ◆ Provided traffic and crowd control for City sponsored and other community events, including July 4th Celebration, Fiesta, Art & Jazz Festival, Chili Cook-off, High School football games, Taste of Camarillo, Boys & Girls Club STOMP dances and the Holiday Parade.
- ◆ Staffed first aid stations at the above events plus other events such as the American Cancer Society’s Relay for Life and Rotary’s Middle School Track Meet.
- ◆ Participated in patrol ride-alongs, assisted police officers with missing person searches and routine tasks such as traffic control at accident scenes.
- ◆ Presented information regarding earthquake and other emergency preparedness to community groups including civic clubs, neighborhood organizations, and church groups.
- ◆ Provided instruction at Community Emergency Response Team (CERT) training.
- ◆ Replaced old D.A.R.T. truck with a new truck.

Goals and Objectives 2012-2014

- ◆ Continue training and maintaining readiness to respond to natural and other disasters, and broaden training to include response to possible acts of terrorism.
- ◆ Continue involvement with CERT program.
- ◆ Continue providing traffic and crowd control at City sponsored and other community events.

Expenditures

Fund No. 101

Description	Actual 2010/11	Amended		Adopted Budget	
		Budget 2011/12	2012/13	2013/14	
Operational Charges	\$ 1,968	\$ 11,550	\$ 11,550	\$ 11,550	
Allocations	4,888	11,110	6,160	6,385	
D.A.R.T. Totals	\$ 6,856	\$ 22,660	\$ 17,710	\$ 17,935	

Building & Safety

Mission - To provide an unsurpassed quality of service with the highest degree of professionalism and care for our clients and employees.

Services - The Building and Safety Department provides services including building inspections and building plan check.

Service Level Trend - It is expected that service trends will continue at reduced rate given the continued economic downturn in construction activity.

Major Accomplishments 2010-2012

- ◆ Implement new building codes including:
 - State of California Green Building code requirements.
 - New structural, plumbing, and electrical codes.
 - Local code enhancements.
 - State Housing codes.
 - State Energy codes.
 - Accessibility requirements.
- ◆ Explore the use of on-line applications.
- ◆ Maintained superior level of service.

Goals and Objectives 2012-2014

- ◆ Review equipment needs to complete transition to electronic storage of records.

Expenditures

Fund No. 101

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Operational Charges	\$ 367,529	\$ 456,000	\$ 456,000	\$ 456,000
Allocations	87,997	112,929	124,656	111,991
Building & Safety Totals	\$ 455,526	\$ 568,929	\$ 580,656	\$ 567,991

Mission - To provide the highest standard of design, construction, operations, and maintenance of the City’s infrastructure. To provide the highest degree of professionalism in delivering the many services offered by the department.

Services - The department includes multiple divisions providing water delivery, wastewater collection and treatment, storm water control, traffic management, landscaping, street maintenance, land development, engineering design, construction oversight, inspection and administration. More detail is provided in the respective funds for each division.

Service Level Trends - High service levels have remained stable even though significantly greater demands have been placed on the department. These demands include more stringent regulations, increasing population, expanding infrastructure, diminishing state and federal revenue sources, and difficulty in recruiting staff.

Major Accomplishments 2010-2012

- ◆ Completed construction of the Camarillo Hills Drain Channel Improvements at the Airport and revised the 100-year flood plain map in the area.
- ◆ Completed the construction of Springville/US101 Interchange Project.
- ◆ Completed \$9M of overlay and slurry seal projects.
- ◆ Removed 1,000 parcels from the 100-year flood plain map.
- ◆ Implemented a proactive tree and landscape maintenance program.
- ◆ Implemented a computerized street sign inventory.

More accomplishments are listed in the division funds.

Goals and Objectives 2012-2014

- ◆ Remove more parcels from the 100-year flood plain map.
- ◆ Construction of annual street overlay and slurry projects.
- ◆ Annex approximately 370 parcels into the Camarillo Sanitary District.
- ◆ Construct Adolfo Road Improvements.
- ◆ Construct the Calleguas Creek Bike Trail south of US101 to Pleasant Valley Road.
- ◆ Continue to develop a regional partnership for improving water resources.
- ◆ Continue water conservation outreach.

Expenditures

Fund No. 101

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Salaries and Benefits	\$ 1,186,203	\$ 1,203,344	\$ 1,039,945	\$ 1,062,657
Operational Charges	327,065	314,884	193,010	214,010
Allocations	279,065	373,660	385,083	369,845
Public Works Totals	\$ 1,792,333	\$ 1,891,888	\$ 1,618,038	\$ 1,646,512

Cultural Arts

Mission - To provide cultural and entertainment activities.

Services - Provide funding assistance to various organizations which provide cultural and entertainment activities to the citizens; maintain Constitution Park facilities; and through the nonprofit Camarillo Ranch Foundation, operate and maintain the City-owned historic Camarillo Ranch House. The organizations supported in part by the City within the Cultural Arts are:

- ◆ Constitution Park
- ◆ Camarillo Arts Council
- ◆ Camarillo Ranch House
- ◆ Pleasant Valley Historical Society
- ◆ Senior Nutrition Program
- ◆ Former Library Site
- ◆ Old Courthouse Building
- ◆ Fiesta & Street Fair
- ◆ July 4th Celebration
- ◆ Concerts in the Park
- ◆ Art & Jazz Festival/Old Town Music Fest
- ◆ Holiday Parade

Service Level Trends - Service demands continue at high levels for assistance in providing grants.

Major Accomplishments 2010-2012

- ◆ Provided assistance for the Fourth of July fireworks show.
- ◆ Provided assistance for Art & Jazz Festival.
- ◆ Acquired Dizdar Park.
- ◆ Provided assistance for Classic Car Cruise Night.
- ◆ Provided assistance to various nonprofit organizations.

Goals and Objectives 2012-2014

- ◆ Continue assistance to local organizations at current funding levels.
- ◆ Continue funding assistance to the Home Care Delivery Nutrition Program through the Camarillo Health Care District.

Expenditures

Fund No. 101

Description	Actual 2010/11	Amended Budget		Adopted Budget	
		2011/12	2012/13	2013/14	
Salaries and Benefits	\$ -	\$ 20,128	\$ 20,911	\$ 22,032	
Operational Charges	63,113	66,700	71,150	70,150	
Allocations	1,228	3,644	4,117	3,855	
Constitution Park Totals	\$ 64,341	\$ 90,472	\$ 96,178	\$ 96,037	

Expenditures

Fund 101

Description	Actual 2010/11	Amended	
		Budget 2011/12	Adopted Budget 2012/13 2013/14
Allocations	\$ 285,000	\$ 320,000	\$ 240,000 \$ 210,000
Cam Ranch House Totals	\$ 285,000	\$ 320,000	\$ 240,000 \$ 210,000
Operational Charges	\$ 3,100	\$ 7,100	\$ 7,600 \$ 5,100
Allocations	1,272	1,637	1,760 1,846
Capital Expenditures	-	12,000	2,500 2,500
PV Historical Soc. Totals	\$ 4,372	\$ 20,737	\$ 11,860 \$ 9,446
Operational Charges	\$ 37,000	\$ 37,000	\$ 37,000 \$ 37,000
Senior Meal Home Delivery Totals	\$ 37,000	\$ 37,000	\$ 37,000 \$ 37,000
Operational Charges	\$ 3,893	\$ 4,725	\$ - \$ 10,000
Interface 2-1-1 Totals	\$ 3,893	\$ 4,725	\$ - \$ 10,000
Salaries and Benefits	\$ -	\$ 1,636	\$ 4,639 \$ 4,776
Operational Charges	23,164	27,750	26,250 23,750
Allocations	-	103	8,903 9,270
Capital Expenditures	-	-	- 115,000
Former Library Site Totals	\$ 23,164	\$ 29,489	\$ 39,792 \$ 152,796
Operational Charges	\$ 7,274	\$ 17,000	\$ 13,500 \$ 13,500
Allocations	-	263	295 311
Dizard Park Totals	\$ 7,274	\$ 17,263	\$ 13,795 \$ 13,811
Salaries and Benefits	\$ -	\$ 11,857	\$ 12,270 \$ 12,912
Operational Charges	51,001	74,850	71,350 65,350
Allocations	6,015	9,480	10,243 10,467
Old Courthouse Building Totals	\$ 57,016	\$ 96,187	\$ 93,863 \$ 88,729
Operational Charges	\$ 13,092	\$ 56,300	\$ 34,300 \$ 34,300
Fiesta Totals	\$ 13,092	\$ 56,300	\$ 34,300 \$ 34,300
Operational Charges	\$ 18,110	\$ 20,200	\$ 19,500 \$ 19,500
Holiday Parade Totals	\$ 18,110	\$ 20,200	\$ 19,500 \$ 19,500

**Cultural
Arts**

**Cultural
Arts**

Description	Actual		Amended Budget		Adopted Budget	
	2010/11		2011/12		2012/13	2013/14
Operational Charges	\$ 29,816	\$	32,100	\$	32,100	\$ 32,100
July 4th Celebration						
Totals	\$ 29,816	\$	32,100	\$	32,100	\$ 32,100
Operational Charges	\$ 32,349	\$	36,950	\$	35,750	\$ 35,750
Concerts in the Park						
Totals	\$ 32,349	\$	36,950	\$	35,750	\$ 35,750
Operational Charges	\$ 5,000	\$	5,000	\$	5,000	\$ 5,000
Music Fest Totals	\$ 5,000	\$	5,000	\$	5,000	\$ 5,000

Mission - To attract, expand, and retain industrial and commercial development; respond to inquiries; and assist prospective businesses to locate in Camarillo.

Services - Work with realtors, developers, and businesses so that businesses locate, expand, and stay in Camarillo. Provide assistance to businesses in training workers, locating vendors, and obtaining financing. The City faces increasingly competitive recruitment activities from surrounding cities to site new projects in Camarillo. While working cooperatively on a regional basis with the Economic Development Collaborative–Ventura County (EDC-VC) and the State of California, the City continues to project a positive and inviting environment to prospective businesses. Business retention will be even more important in 2012-2014 due to rising fuel prices and the state’s limited funds.

Service Level Trends - Maintain a high level of service for industrial, retail, and commercial businesses.

Major Accomplishments 2010-2012

- ◆ Responded to 150+ inquiries for business assistance.
- ◆ Continued to enhance relationships with the EDC-VC, Small Business Development Center (SBDC), and the Chamber of Commerce, including participation in the monthly EDC-VC Roundtable and Chamber Economic Committee meetings.
- ◆ Provided significant outreach for workshops and programs of the EDC-VC/SBDC.
- ◆ Partnered with other agencies, including the Workforce Investment Board (WIB), California State University Channel Islands (CSUCI), and the Ventura County Community College District (VCCCD).
- ◆ Conducted various Business visits through the Business Visitation program which included members of City Council, staff, the EDC-VC/SBDC, and the Chamber of Commerce.
- ◆ Provided business assistance to numerous businesses for specific situations.
- ◆ Participated in numerous business-related workshops and conducted a Manufacturers Workshop.
- ◆ Assisted in the development of, and outreach for the new Ventura County Grows Business program, which has been marketed to businesses as follows:
 - Regional and national print ads, radio, online, and direct mail. The VC Grows Business booklet has been mailed to 3,000 companies in Santa Barbara and Los Angeles Counties.
 - Regional retention/growth – outreach focused on Ventura County, targeted 25,000 businesses.
 - Outreach through Camarillo’s business tax renewal mailing list.
- ◆ Continued to publish *BusinessScene* quarterly newsletter for the business community.
- ◆ Continued to promote the ‘Tools for Business Success’ section of the website.
- ◆ Updated the “Discover Camarillo” DVD.

Goals and Objectives 2012-14

- ◆ Maintain a positive level of job growth in manufacturing, industrial, professional, and high-technology industries.
- ◆ Work with the Chamber of Commerce to increase the number of monthly business visits.
- ◆ Work with the Ventura County Lodging Association (VCLA) to increase Camarillo’s tourism numbers.
- ◆ Continue City’s ombudsman and provide liaison with City departments and businesses.
- ◆ Provide City representation on Chamber of Commerce Board.
- ◆ Meet with City Economic Development Committee to review business activity and Chamber of Commerce support, and determine status of business activity.

- ◆ Continue to interact with the EDC-VC, SBDC, WIB, and other business assistance organizations to address the needs of Camarillo businesses, and provide resources for business enhancement.
- ◆ Update “Discover Camarillo” DVD.
- ◆ Continue to participate in business-related problem solving for issues such as business growth, capital funding, infrastructure, facility improvements, unemployment, state/county support funding programs, and tax incentives.

Expenditures

Fund No. 101

**Economic
Development**

Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Salaries and Benefits	\$ 144,326	\$ 155,943	\$ 152,226	\$ 152,226	\$ 159,218	\$ 159,218
Operational Charges	189,204	181,700	148,200	148,200	148,200	148,200
Allocations	5,895	8,788	10,615	10,615	9,014	9,014
Economic Dev. Totals	<u>\$ 339,425</u>	<u>\$ 346,431</u>	<u>\$ 311,041</u>	<u>\$ 311,041</u>	<u>\$ 316,432</u>	<u>\$ 316,432</u>

Expenditures and Transfers

Fund No. 101

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Expenditures/Non-Departmental				
Operational Charges	\$ 43,875	\$ 7,500	\$ 7,500	\$ 7,500
Non-Departmental Totals	\$ 43,875	\$ 7,500	\$ 7,500	\$ 7,500
Total General Fund Expenditures				
Salaries and Benefits	\$ 5,100,006	\$ 6,052,856	\$ 5,403,158	\$ 5,640,361
Operational Charges	16,172,983	17,557,833	17,236,346	17,241,702
Allocations	2,871,011	2,624,260	2,583,921	2,449,894
Capital Expenditures	-	69,691	29,500	144,500
Grand Total	\$ 24,144,000	\$ 26,304,640	\$ 25,252,925	\$ 25,476,457
General Fund Transfers (to)/from Other Funds				
Community Service Grants Fund	\$ (39,800)	\$ (47,400)	\$ (35,050)	\$ (47,400)
Gas Tax Fund	(1,700,000)	(1,700,000)	(1,550,000)	(1,765,000)
Citywide Lighting/ Landscape MD Fund	(1,505,000)	(1,950,000)	(1,650,000)	(1,700,000)
Storm Water Management Fund	(900,000)	(900,000)	(100,000)	(900,000)
Adolfo Glen II Maint. District Fund	-	(40,000)	-	-
Library Operations Fund	(125,000)	(3,330,000)	(1,700,000)	(1,825,000)
Police Facility Debt Service Fund	(210,000)	(215,000)	(220,000)	-
Library Debt Service Fund	(550,000)	(875,000)	(510,000)	(493,000)
Human Resources Fund	-	-	(135,500)	-
Vehicle & Equipment Fund	-	(87,230)	(27,050)	-
Chamber of Commerce Facility Fund	(46,000)	(45,000)	-	(35,000)
Transit Fund	(690,000)	(800,000)	(575,000)	(525,000)
Capital Improvement Projects Fund	2,300,000	1,700,000	300,000	600,000
Net Transfers (to)/ from Other Funds	\$ (3,465,800)	\$ (8,289,630)	\$ (6,202,600)	\$ (6,690,400)

**Non-
Departmental**

**General
Fund
Interfund
Transfers**



Community Service Grants Fund

Mission - To provide grants for community service organizations, nonprofit corporations, and parent/teacher groups that directly serve or benefit Camarillo residents.

Services - The Community Service Grant Fund receives monies from three sources:

- ◆ Private issuers of tax-exempt bonds, which use the City as a conduit, make an annual contribution to the community during the term of the bonds.
- ◆ The General Fund, in an amount approved by the City Council. The guideline for staff to calculate the recommended amount of funds available shall be .0005 of 1% of citywide property assessed valuation, as reported by the Ventura County Assessor for the current fiscal year.
- ◆ Miscellaneous donations.

Service Level Trends - Service level fluctuates based on the funds available.

Major Accomplishments 2010-2012

- ◆ The City awarded \$80,900 to 19 organizations within the City in 2010/11.

Goals and Objectives 2012-2014

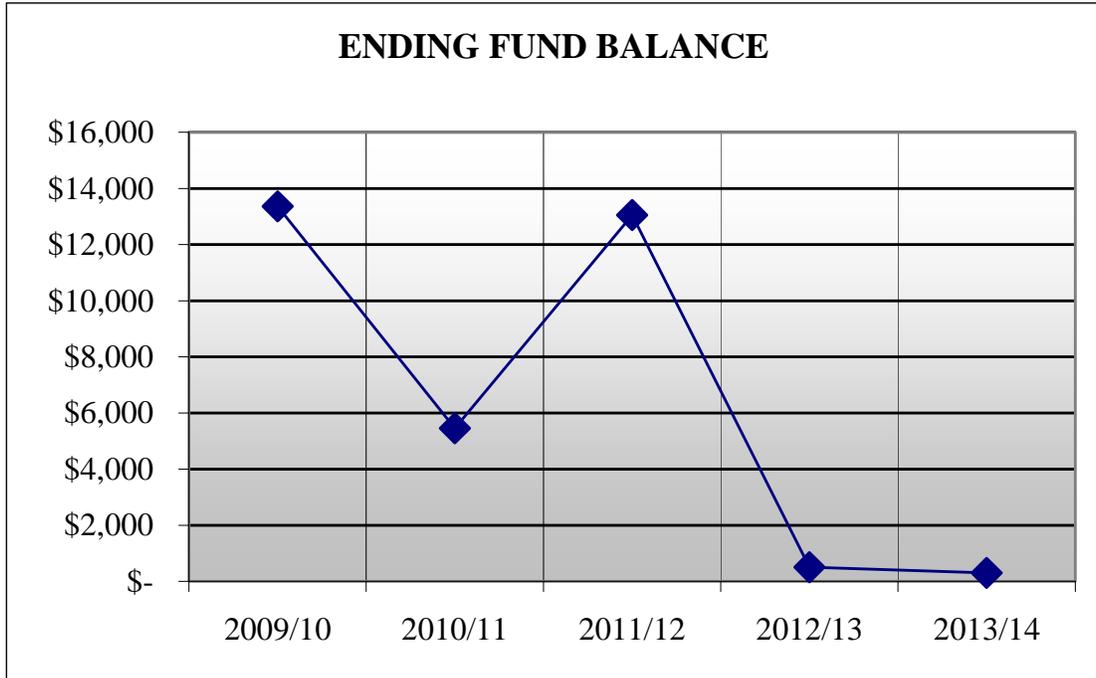
- ◆ Continue funding of worthwhile community service projects as funds are available. The awards for 2011/12 and 2012/13 are:

Grantee	2011/12 Grant	2012/13 Grant
ACHS Safe and Sober	\$ 3,500	\$ 3,500
Alzheimer's Association	2,100	-
Boys and Girls Club of Camarillo	15,200	5,000
Camarillo Academic Olympics	2,500	-
Camarillo Arts Center	4,150	6,460
Camarillo Council of PTAs	6,500	9,195
Camarillo Family YMCA	11,500	9,500
Camarillo Girls Softball	-	9,150
Camarillo Hospice	7,000	5,000
Channel Islands Choral Assn.	500	1,000
Commemorative Air Force	3,000	-
CSUCI - Studio Art Center	3,000	1,660
Girl Scouts of CA-Central Coast	3,000	-
New West Symphony	4,500	7,000
P. V. Education Foundation	1,900	2,255
Pleasant Valley Historical Society	500	1,200
Pleasant Valley Swim Club	-	6,000
Rio Mesa Safe & Sober	1,500	2,000
Save Our Kids Music SOKM	2,450	5,500
Special Olympics of So. Calif.	2,000	-
Western Found. Vert. Zoo.	6,100	6,680
Total	\$ 80,900	\$ 81,100

**Community
Service
Grants Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 44,058	\$ 13,358	\$ 5,455	\$ 13,055	\$ 505
Revenues	42,500	26,000	41,100	33,500	33,500
Expenditures	(83,200)	(73,703)	(80,900)	(81,100)	(81,100)
Net Transfers (to) from Other Funds	10,000	39,800	47,400	35,050	47,400
Estimated Fund Balance June 30	\$ 13,358	\$ 5,455	\$ 13,055	\$ 505	\$ 305



Revenues, Expenditures and Transfers

Fund No. 201

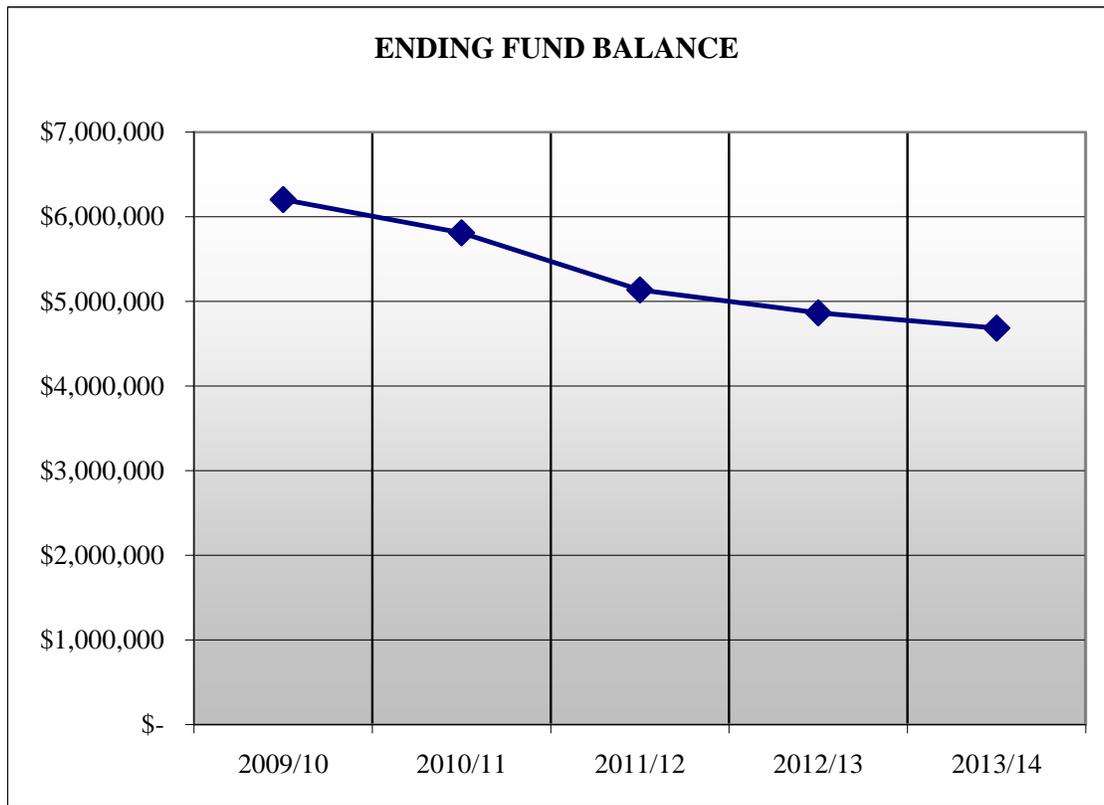
Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Revenues						
Other Operating	\$ 26,000	\$ 41,100	\$ 41,100	\$ 33,500	\$ 33,500	\$ 33,500
Transfer from General Fund	\$ 39,800	\$ 47,400	\$ 47,400	\$ 35,050	\$ 47,400	\$ 47,400
Expenditures						
Operational Charges	\$ 73,703	\$ 80,900	\$ 80,900	\$ 81,100	\$ 81,100	\$ 81,100

**Community
Service
Grants Fund**

**TDA
Article 8
Roads
Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 6,596,811	\$ 6,202,954	\$ 5,810,403	\$ 5,135,211	\$ 4,864,458
Revenues	1,726,700	1,699,533	2,114,808	2,189,247	2,189,247
Net Transfers (to) from Other Funds	(2,120,557)	(2,092,084)	(2,790,000)	(2,460,000)	(2,370,000)
Estimated Fund Balance June 30	\$ 6,202,954	\$ 5,810,403	\$ 5,135,211	\$ 4,864,458	\$ 4,683,705



Revenues and Transfers

Fund No. 208

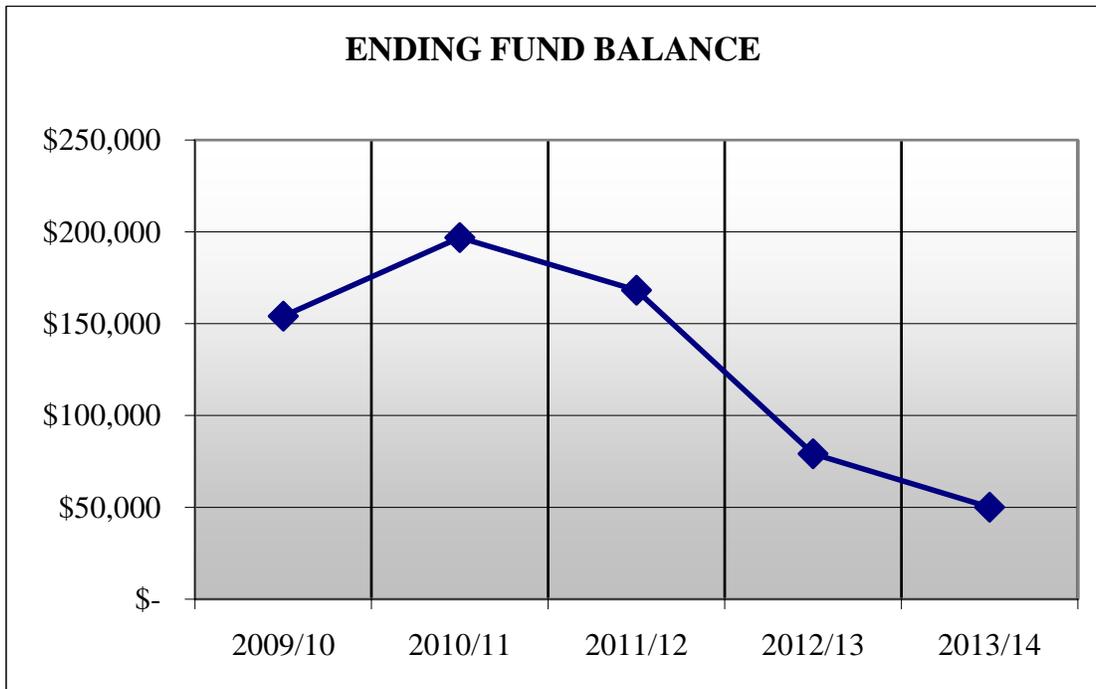
Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Article 8-Roads	\$ 1,648,840	\$ 2,060,558	\$ 2,150,547	\$ 2,150,547
Interest Income	84,978	54,250	38,700	38,700
Net Adjust. Fair Value	(34,285)	-	-	-
Total Revenues	\$ 1,699,533	\$ 2,114,808	\$ 2,189,247	\$ 2,189,247
Transfer (to)/from Capital Improve. Projects Fund				
	\$ (2,092,083)	\$ (2,790,000)	\$ (2,460,000)	\$ (2,370,000)

**TDA
Article 8
Roads
Fund**

Fund Balance Summary

**TDA
Article 3
Fund**

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 160,109	\$ 154,098	\$ 196,801	\$ 168,251	\$ 79,151
Revenues	15,958	61,303	1,450	25,900	25,900
Net Transfers (to) from Other Funds	(21,969)	(18,600)	(30,000)	(115,000)	(55,000)
Estimated Fund Balance					
June 30	\$ 154,098	\$ 196,801	\$ 168,251	\$ 79,151	\$ 50,051



Revenues and Transfers

Fund No. 209

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Article 3 Bike/Handicap Ramp	\$ 60,000	\$ -	\$ 25,000	\$ 25,000
Interest Income	2,184	1,450	900	900
Net Adjust. Fair Value	(881)	-	-	-
Total Revenues	\$ 61,303	\$ 1,450	\$ 25,900	\$ 25,900
Transfer (to)/from Capital Improve. Projects Fund				
	\$ (18,600)	\$ (30,000)	\$ (115,000)	\$ (55,000)

**TDA
Article 3
Fund**

**Gas Tax
Fund
Traffic**

Mission - To provide the highest standard of design, construction, operation and maintenance of the City's transportation system. To deliver the best level of service for mobility and safety to the residents and businesses of the community.

Services -

- ◆ Oversee the transportation system including operation and maintenance of traffic signals system.
- ◆ Review and approve traffic signal, traffic signing and pavement marking plans.
- ◆ Review traffic impact studies, approval conditions, and site plans of proposed developments.
- ◆ Collect traffic data and monitor traffic conditions.
- ◆ Calculate intersection levels of service and forecast traffic growth.
- ◆ Coordinate traffic control planning on City streets for construction projects and special events.
- ◆ Support development of capital improvement projects.

Service Level Trends - High level of service remains stable even with increased stringent regulations and diminishing state and federal revenues.

Major Accomplishments 2010-2012

- ◆ Enhanced radio communication between coordinated traffic signal systems and City Hall.
- ◆ Upgraded seven signalized intersections with new electrical services, controllers and wiring.
- ◆ Continued development of automating traffic signals to perform traffic counts.
- ◆ Completed program of upgrading pedestrian signals to have countdown displays.
- ◆ Initiated program to replace aging LED traffic signal lamps to meet national maintenance requirements.
- ◆ Initiated program to monitor and maintain retro-reflective quality of traffic warning and regulatory signs.
- ◆ On a trial basis, installed tactile pedestrian push buttons at two signalized intersections.

Goals and Objectives 2012-2014

- ◆ Upgrade aging traffic signals in cost effective manner.
- ◆ Automate traffic counts using traffic signal equipment.
- ◆ Upgrade aging internally illuminated street name signs with energy efficient LED components.
- ◆ Plan appropriate land uses, streets/bikeways infrastructure and transit system to accommodate present and future needs.

Mission - To maintain the City's streets, sidewalks, and other public rights-of-way. To provide safe and pleasant thoroughfares for the public.

Services - Using both in-house personnel and contractual services, the Street Maintenance Division maintains the public right-of-way. Activities include repairs to streets, sidewalks, curbs, gutters and storm drains, renewal of pavement markings, and all maintenance of signage.

Service Level Trends – Increased regulations regarding sign reflectivity will require an additional maintenance and inspection level of service. A structured program which encourages residents to report conditions needing attention in their neighborhoods has also increased the backlog of work to be accomplished. Contract services have been utilized more to support in-house services in keeping budget levels down and maintaining city assets at current maintenance levels.

Major Accomplishments 2010-2012

- ◆ Increased the area of high pedestrian sidewalks within the city that are inspected on an annual basis.
- ◆ Prepared and trained in-house staff to use recently created city street sign inventory software to manage street sign maintenance.

**For the period of 1/1/10 through 1/1/12:
Completed Service Requests = 6,557**

Goals and Objectives 2012-2014

- ◆ Remove graffiti within 24 hours of report.
- ◆ Fill potholes within 8 hours of report.
- ◆ Respond to emergencies immediately.
- ◆ As a direct result of a proactive maintenance inspection approach, reduce public generated service requests by 10 percent.

**Gas Tax
Fund**

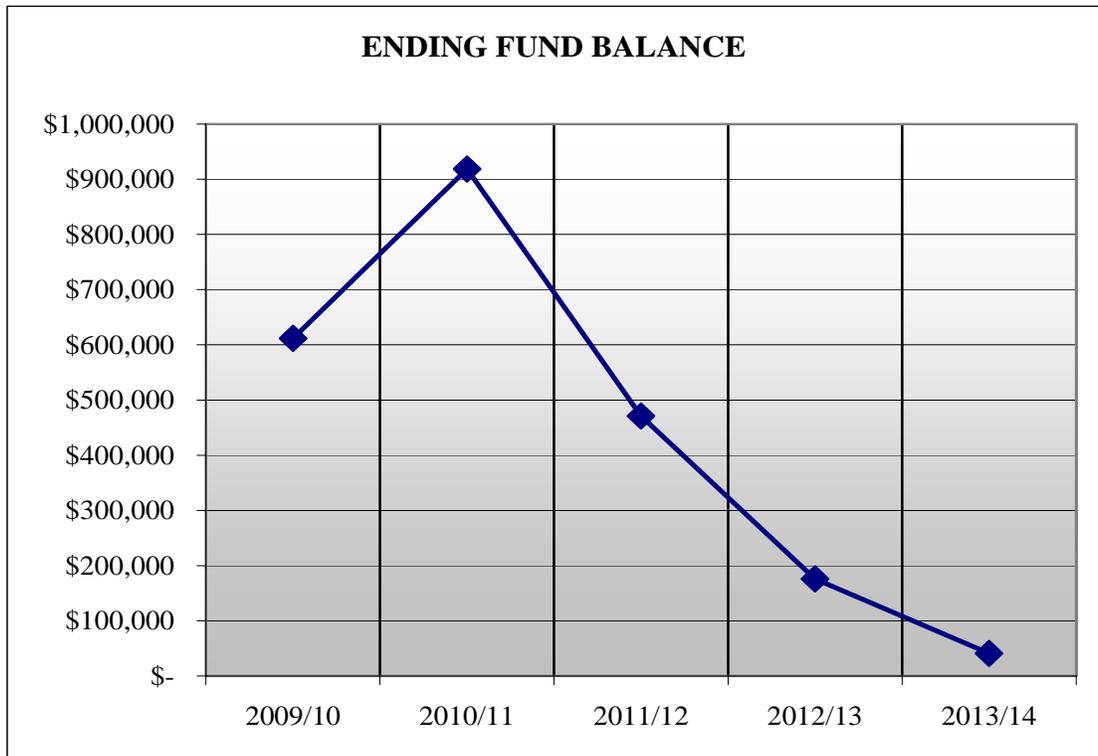
**Street
Maintenance**

Gas Tax Fund

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 962,569	\$ 611,761	\$ 918,384	\$ 471,129	\$ 176,070
Revenues	1,176,210	1,741,145	1,747,653	1,758,543	1,758,543
Expenditures	(3,020,618)	(3,134,522)	(3,234,908)	(3,003,602)	(3,058,692)
Net Transfers (to)/from Other Funds	1,493,600	1,700,000	1,040,000	950,000	1,165,000
Estimated Fund Balance June 30	\$ 611,761	\$ 918,384	\$ 471,129	\$ 176,070	\$ 40,921

Full-Time Equivalent Employees	2009/10	2010/11	2011/12	2012/13	2013/14
	16.40	15.60	16.02	15.38	15.38



Revenues, Expenditures and Transfers

Fund No. 210

**Gas Tax
Fund**

Description	Actual		Amended	
	2010/11	Budget	Budget	Adopted Budget
			2012/13	2013/14
Revenues				
Gas Tax-2105 Prop 111	\$ 359,626	\$ 325,817	\$ 322,343	\$ 322,343
Gas Tax-2106 Construction	243,386	222,786	220,397	220,397
Gas Tax-2107 Construction	480,793	462,239	462,607	462,607
Gas Tax-2107.5 Engineering	7,500	7,500	7,500	7,500
Excise Tax Swap	631,411	703,261	723,896	723,896
Other Operating	17,107	20,000	20,000	20,000
Interest Income	2,217	6,050	1,800	1,800
Net Adjustment Fair Value	(895)	-	-	-
Total Revenues	\$ 1,741,145	\$ 1,747,653	\$ 1,758,543	\$ 1,758,543
Expenditures - Traffic & Signal Maintenance				
Salaries and Benefits	\$ 539,330	\$ 501,742	\$ 426,040	\$ 444,969
Operational Charges	293,387	237,320	193,100	195,900
Allocations	149,976	149,456	160,297	149,475
Traffic & Signal Maintenance Total	\$ 982,693	\$ 888,518	\$ 779,437	\$ 790,344
Expenditures - Street Maintenance				
Salaries and Benefits	\$ 1,417,485	\$ 1,464,792	\$ 1,463,428	\$ 1,515,078
Operational Charges	373,606	503,537	371,035	371,035
Allocations	338,328	369,063	389,702	382,235
Capital Expenditures	22,410	8,998	-	-
Street Maintenance Total	\$ 2,151,829	\$ 2,346,390	\$ 2,224,165	\$ 2,268,348
Gas Tax Fund				
Expenditures Total	\$ 3,134,522	\$ 3,234,908	\$ 3,003,602	\$ 3,058,692
Transfer (to)/from Other Funds				
General Fund	\$ 1,700,000	\$ 1,700,000	\$ 1,550,000	\$ 1,765,000
CIP Fund	-	(660,000)	(600,000)	(600,000)
Net Transfers (to)/from Other Funds	\$ 1,700,000	\$ 1,040,000	\$ 950,000	\$ 1,165,000

Citywide Lighting/ Landscape Maintenance District Fund

Mission - To provide the residents of Camarillo streets and landscapes that are aesthetically pleasing and environmentally friendly, by using drought tolerant plants and drip irrigation when possible.

Services - Using both in-house personnel and contractual services, the Lighting/Landscape Maintenance Division maintains the City's medians, parkways, and certain slope areas. Areas of responsibility include:

- ◆ Cultivating plants and shrubs.
- ◆ Making repairs and upgrades to irrigation systems.
- ◆ Planting, trimming, and evaluating the condition of all City trees.

City personnel also inspect extensive landscaped areas maintained under contract.

Service Level Trends - The city continues to develop and redevelop additional areas. These areas include landscaping that is or soon will be maintained by the City of Camarillo.

Major Accomplishments 2010-2012

The following is a summary of some of the accomplishments completed by the landscape section of the Street Division:

- ◆ Planted 142 trees.
- ◆ Stayed within conformance of the City's water conservation ordinance.
- ◆ Upgraded the irrigation systems to be more efficient.
- ◆ Created a current Citywide City tree GPS inventory.

**For the period of 1/1/10 through 1/1/12:
Completed Service Requests = 2,550**

Goals and Objectives 2012-2014

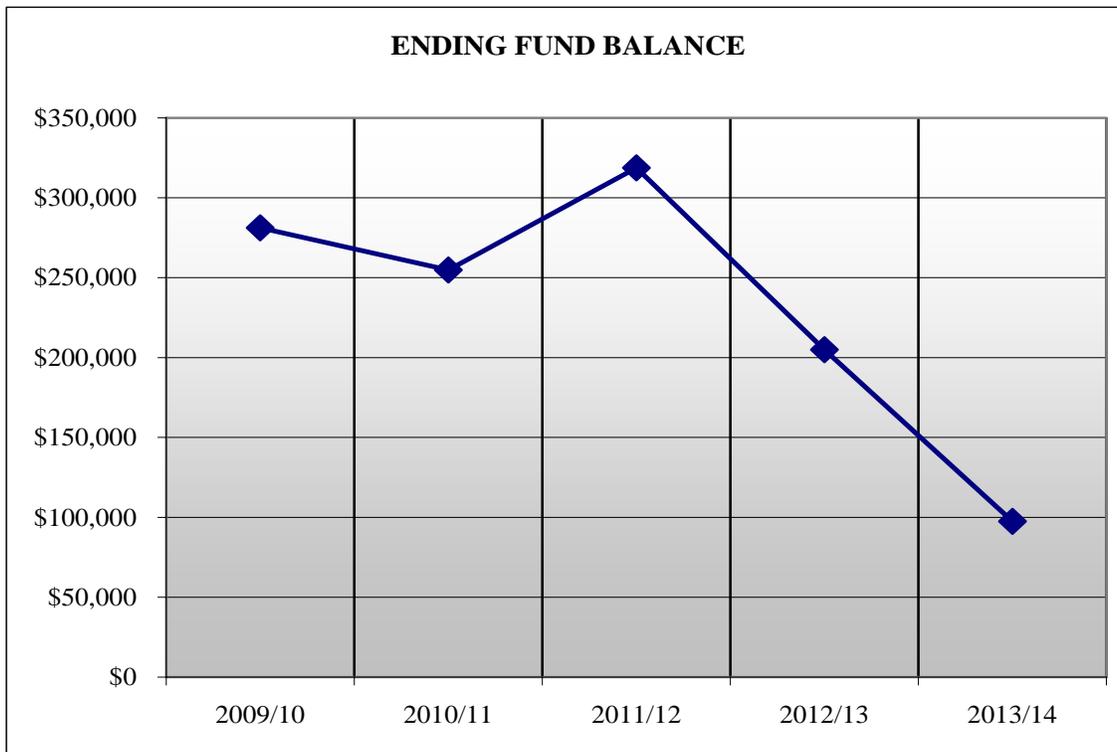
- ◆ To work closely with school administration, police department, citizen's patrol, and volunteer groups to help deter vandalism near our high school and in our slope areas.
- ◆ To review and revise current landscape specifications to seek cost savings while maintaining service levels at or near current levels.

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 470,886	\$ 281,198	\$ 254,744	\$ 318,786	\$ 204,946
Revenues	1,765,442	1,714,045	1,672,990	1,661,060	1,661,060
Expenditures	(3,079,930)	(3,245,499)	(3,484,948)	(3,424,900)	(3,468,532)
Net Transfers (to) from Other Funds	1,124,800	1,505,000	1,876,000	1,650,000	1,700,000
Estimated Fund Balance June 30	\$ 281,198	\$ 254,744	\$ 318,786	\$ 204,946	\$ 97,474

**Citywide
Lighting/
Landscape
Maintenance
District Fund**

Full-Time Equivalent Employees	11.45	11.45	10.58	10.48	10.48
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Revenues, Expenditures and Transfers

Fund No. 220

**Citywide
Lighting/
Landscape
Maintenance
District Fund**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Taxes				
Current Yr Secured	\$ 1,450,189	\$ 1,423,200	\$ 1,433,230	\$ 1,433,230
Prior Year Secured	34,495	34,670	34,510	34,510
Current Yr Unsecured	33,567	41,640	40,810	40,810
Prior Year Unsecured	988	1,900	1,900	1,900
Supplemental	16,688	5,280	-	-
Homeowners Exempt.	15,711	15,600	15,600	15,600
Other Operating	147,510	139,100	123,760	123,760
Late Payment Penalty	9,661	10,000	10,000	10,000
Interest Income	5,236	1,600	1,250	1,250
Total Revenues	\$ 1,714,045	\$ 1,672,990	\$ 1,661,060	\$ 1,661,060
Transfer (to)/from Other Funds				
General Fund	\$ 1,505,000	\$ 1,950,000	\$ 1,650,000	\$ 1,700,000
Cap. Improve. Projects Fund	-	(74,000)	-	-
Net Transfers (to)/from Other Funds	\$ 1,505,000	\$ 1,876,000	\$ 1,650,000	\$ 1,700,000
Expenditures - Street Lighting				
Salaries and Benefits	\$ 214,740	\$ 230,452	\$ 214,127	\$ 216,826
Operational Charges	761,340	765,000	798,600	798,600
Allocations	11,930	16,363	16,295	13,962
Street Lighting Total	\$ 988,010	\$ 1,011,815	\$ 1,029,022	\$ 1,029,388
Expenditures - Landscape Maintenance				
Salaries and Benefits	\$ 988,080	\$ 1,079,103	\$ 1,035,358	\$ 1,083,128
Operational Charges	951,652	1,042,970	951,766	951,766
Allocations	317,757	351,060	408,754	404,250
Landscape Maintenance Total	\$ 2,257,489	\$ 2,473,133	\$ 2,395,878	\$ 2,439,144
Citywide Light./Landscape Expenditure Total	\$ 3,245,499	\$ 3,484,948	\$ 3,424,900	\$ 3,468,532

Mission - To maintain various landscape areas throughout the City efficiently and effectively to ensure an aesthetically pleasing environment for those that live, work and play in Camarillo.

Services - Maintain all medians, parkways, and slopes in these areas, primarily through the use of private contractors. Landscaped areas are maintained through special assessment districts. Owners of properties in these tracts are assessed for landscape maintenance through their property taxes. Most of the maintenance is accomplished using contract forces with City personnel monitoring and inspecting contractors' work. The contractor cultivates, trims, and fertilizes all shrubs, ground cover and trees.

Service Level Trends - Property owners have expectations for high levels of maintenance in these special districts, since they are paying a special assessment through their taxes to fund the maintenance of these areas.

Major Accomplishments 2010-2012

- ◆ Costs were kept at a responsible market price while a high level of service was maintained.

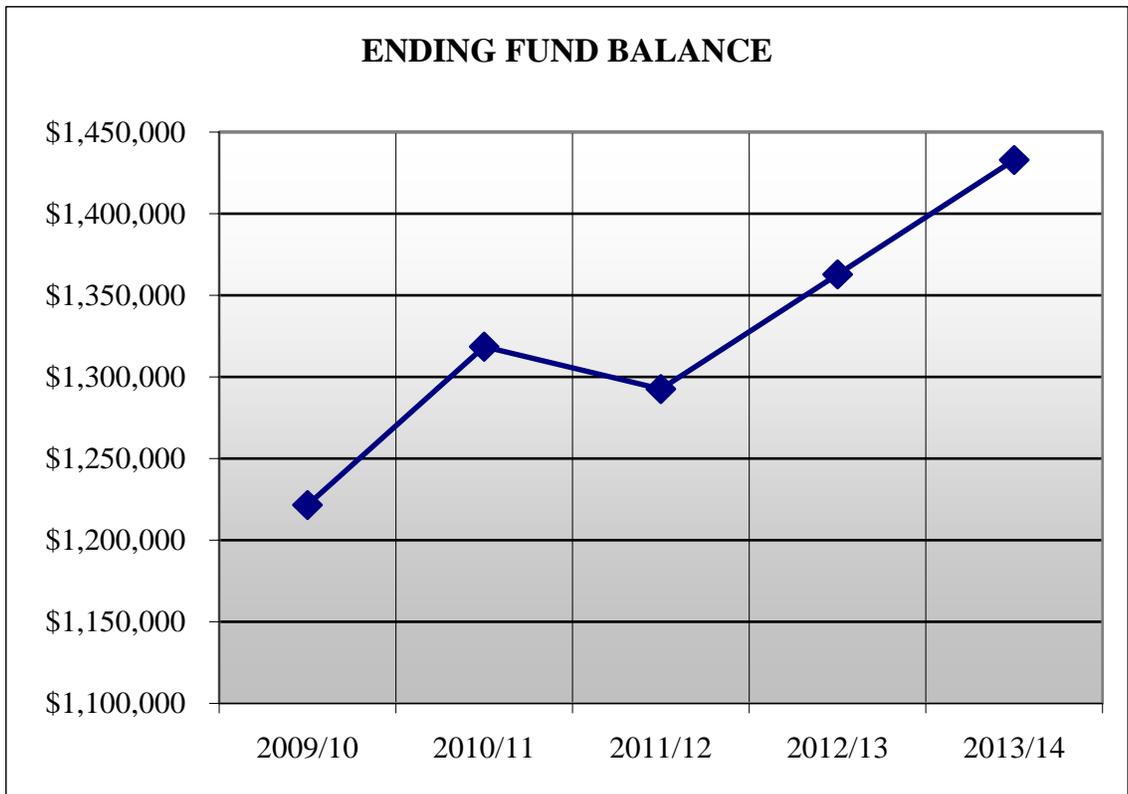
Goals and Objectives 2012-2014

- ◆ To continue the existing high level of service.
- ◆ Due to the limited revenues collected for these assessment districts, keep the costs very competitive.
- ◆ Ensure that contractors meet the contract specifications at lowest costs possible. The residents in these districts are aware that they are paying for the landscape maintenance through their taxes and have certain expectations regarding the quality of the service provided.

**Mission
Oaks
MD1A
Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 1,107,080	\$ 1,221,564	\$ 1,318,465	\$ 1,292,545	\$ 1,362,748
Revenues	715,344	691,112	667,960	669,920	669,920
Expenditures	(600,860)	(594,211)	(693,880)	(599,717)	(599,717)
Estimated Fund Balance June 30	\$ 1,221,564	\$ 1,318,465	\$ 1,292,545	\$ 1,362,748	\$ 1,432,951



Revenues and Expenditures

Fund No. 221

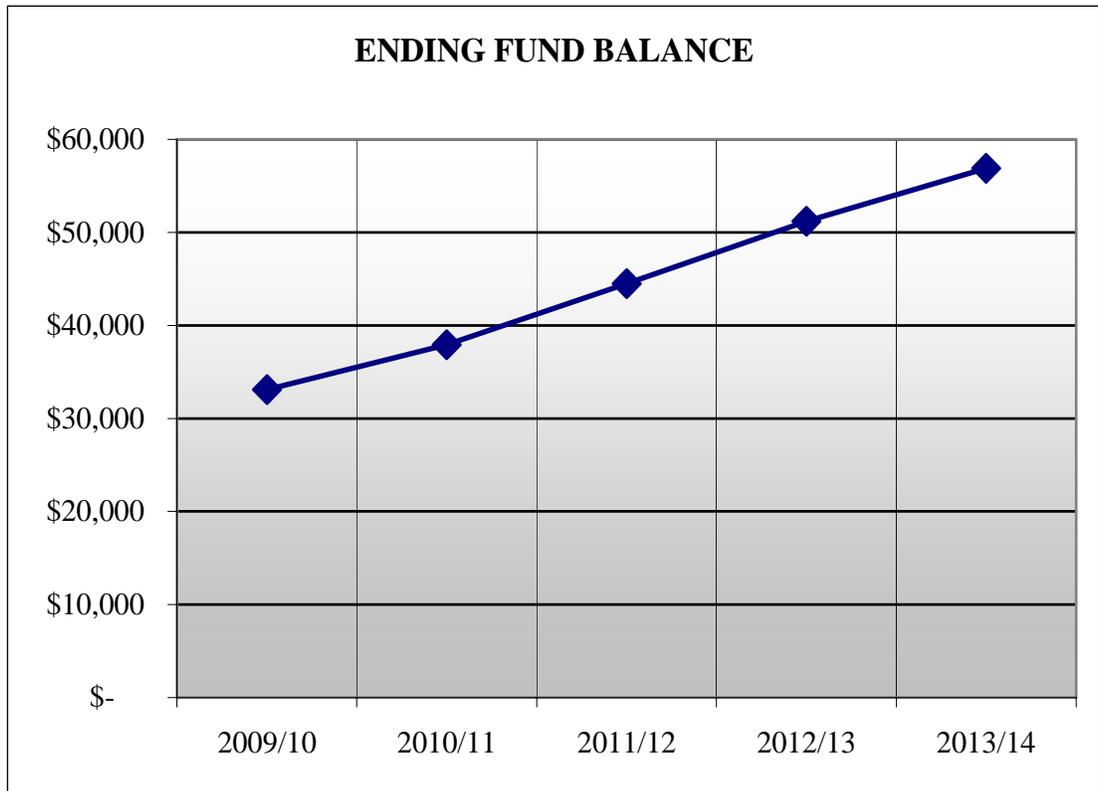
**Mission
Oaks
MD1A
Fund**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Taxes				
Current Year Secured	\$ 623,458	\$ 610,910	\$ 614,750	\$ 614,750
Prior Year Secured	14,182	12,730	12,730	12,730
Current Yr Unsecured	24,690	24,580	24,090	24,090
Prior Year Unsecured	404	670	500	500
Supplemental	6,333	1,970	-	-
Homeowners Exempt.	6,477	6,500	6,500	6,500
Late Payment Penalty	3,983	2,350	2,000	2,000
Interest Income	17,956	8,250	9,350	9,350
Net Adjust. Fair Value	(6,371)	-	-	-
Total Revenues	\$ 691,112	\$ 667,960	\$ 669,920	\$ 669,920
Expenditures				
Operational Charges	\$ 476,875	\$ 580,906	\$ 501,162	\$ 501,162
Allocations	117,336	112,974	98,555	98,555
Total Expenditures	\$ 594,211	\$ 693,880	\$ 599,717	\$ 599,717

**Wittenberg
Maintenance
District
MD2A
Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 30,510	\$ 33,090	\$ 37,905	\$ 44,471	\$ 51,175
Revenues	22,951	28,161	34,535	35,042	34,040
Expenditures	(20,371)	(23,346)	(27,969)	(28,338)	(28,338)
Estimated Fund Balance June 30	\$ 33,090	\$ 37,905	\$ 44,471	\$ 51,175	\$ 56,877



Revenues and Expenditures

Fund No. 222

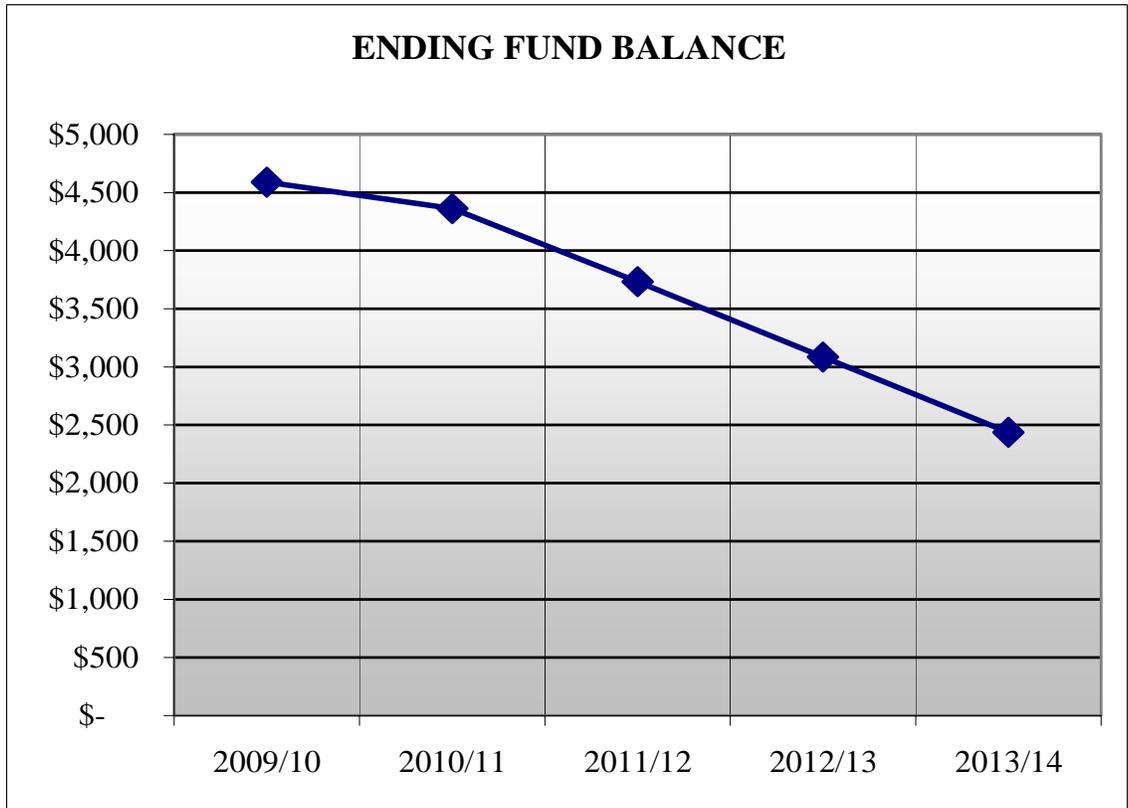
Description	Actual 2010/11	Amended		Adopted Budget	
		Budget 2011/12	2012/13	2013/14	
Revenues					
Late Payment Penalty	\$ 99	\$ 40	\$ 40	\$ 40	
Current Year Assess.	27,221	34,095	34,402	33,400	
Prior Year Assessments	491	250	250	250	
Interest Income	535	150	350	350	
Net Adjust. Fair Value	(185)	-	-	-	
Total Revenues	\$ 28,161	\$ 34,535	\$ 35,042	\$ 34,040	
Expenditures					
Operational Charges	\$ 19,166	\$ 23,688	\$ 24,066	\$ 24,066	
Allocations	4,180	4,281	4,272	4,272	
Total Expenditures	\$ 23,346	\$ 27,969	\$ 28,338	\$ 28,338	

**Wittenberg
Maintenance
District
MD2A
Fund**

**Armitos
Storm
Basins
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 4,618	\$ 4,589	\$ 4,362	\$ 3,733	\$ 3,085
Revenues	1,122	1,174	1,919	1,869	1,869
Expenditures	(1,151)	(1,401)	(2,548)	(2,517)	(2,517)
Estimated Fund Balance June 30	\$ 4,589	\$ 4,362	\$ 3,733	\$ 3,085	\$ 2,437



Revenues and Expenditures

Fund No. 223

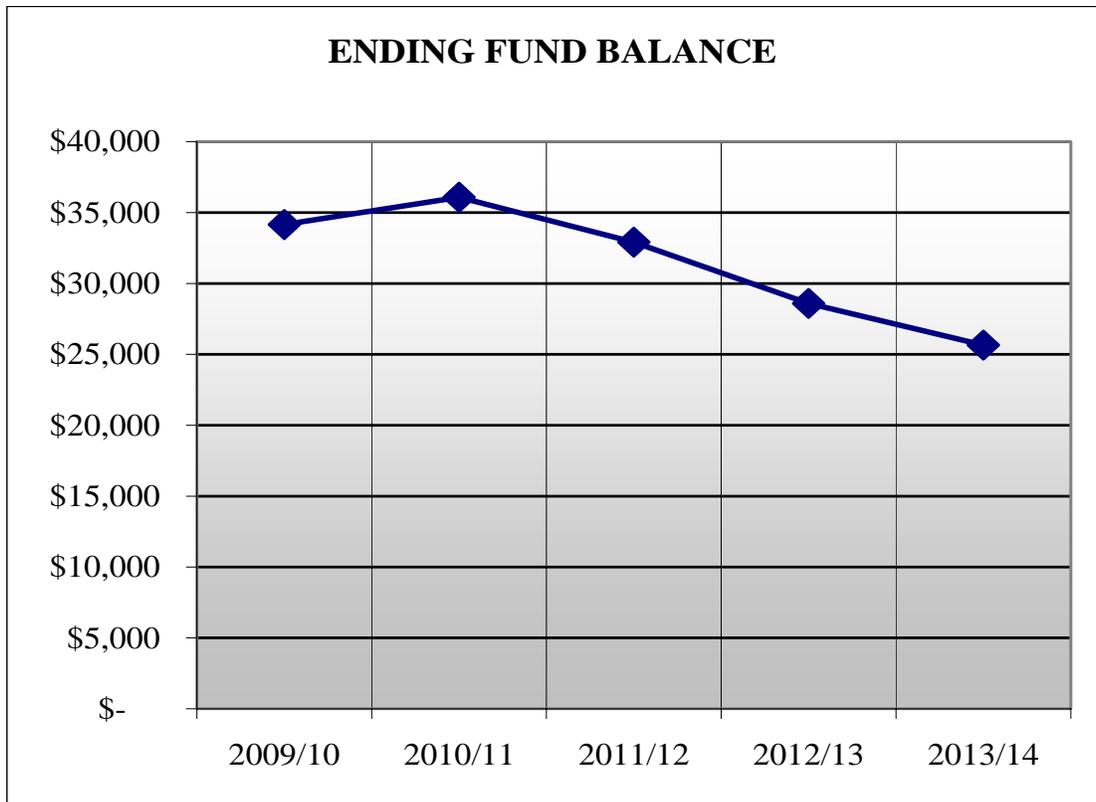
Description	Actual		Amended Budget		Adopted Budget	
	2010/11		2011/12		2012/13	2013/14
Revenues						
Late Payment Penalty	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	1,084		1,869		1,869	1,869
Prior Year Assessments	42		-		-	-
Interest Income	62		50		-	-
Net Adjust. Fair Value	(24)		-		-	-
Total Revenues	\$ 1,174	\$ 1,919	\$ 1,869	\$ 1,869	\$ 1,869	\$ 1,869
Expenditures						
Operational Charges	\$ 1,103	\$ 2,134	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Allocations	300		414		417	417
Total Expenditures	\$ 1,403	\$ 2,548	\$ 2,517	\$ 2,517	\$ 2,517	\$ 2,517

**Armitos
Storm
Basins
Maintenance
District Fund**

**Mission
Oaks
Industrial
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 31,901	\$ 34,148	\$ 36,082	\$ 32,913	\$ 28,593
Revenues	34,189	34,221	35,393	35,393	36,773
Expenditures	<u>(31,942)</u>	<u>(32,287)</u>	<u>(38,562)</u>	<u>(39,713)</u>	<u>(39,713)</u>
Estimated Fund Balance June 30	<u>\$ 34,148</u>	<u>\$ 36,082</u>	<u>\$ 32,913</u>	<u>\$ 28,593</u>	<u>\$ 25,653</u>



Revenues and Expenditures

Fund No. 224

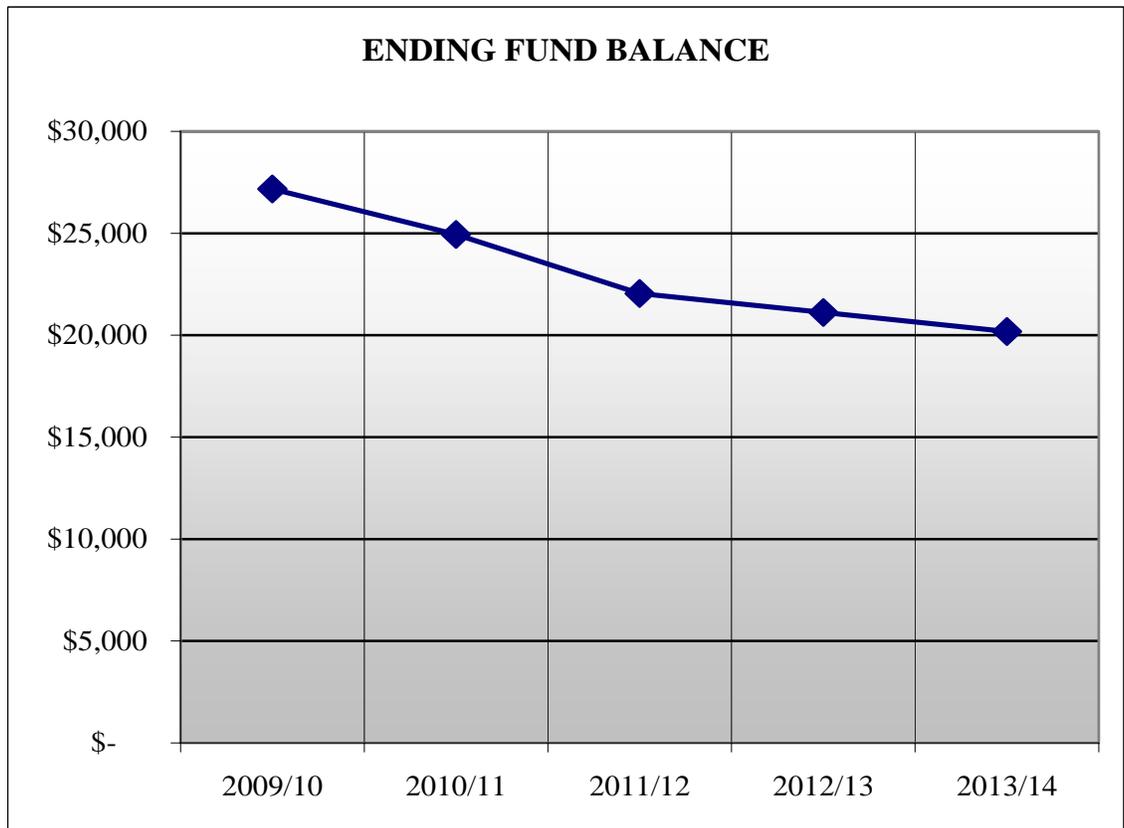
Description	Actual		Amended Budget		Adopted Budget	
	2010/11		2011/12		2012/13	2013/14
Revenues						
Late Payment Penalty	\$	8	\$	-	\$	-
Current Year Assess.		33,837		35,193		36,573
Prior Year Assessments		22		-		-
Interest Income		526		200		200
Net Adjust. Fair Value		(172)		-		-
Total Revenues	\$	34,221	\$	35,393	\$	36,773
Expenditures						
Operational Charges	\$	26,993	\$	33,072	\$	33,967
Allocations		5,296		5,490		5,746
Total Expenditures	\$	32,289	\$	38,562	\$	39,713

**Mission
Oaks
Industrial
Maintenance
District Fund**

**Presley
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 26,326	\$ 27,178	\$ 24,944	\$ 22,051	\$ 21,117
Revenues	8,917	10,544	12,560	13,100	13,100
Expenditures	(8,065)	(12,778)	(15,453)	(14,034)	(14,034)
Estimated Fund Balance June 30	\$ 27,178	\$ 24,944	\$ 22,051	\$ 21,117	\$ 20,183



Revenues and Expenditures

Fund No. 225

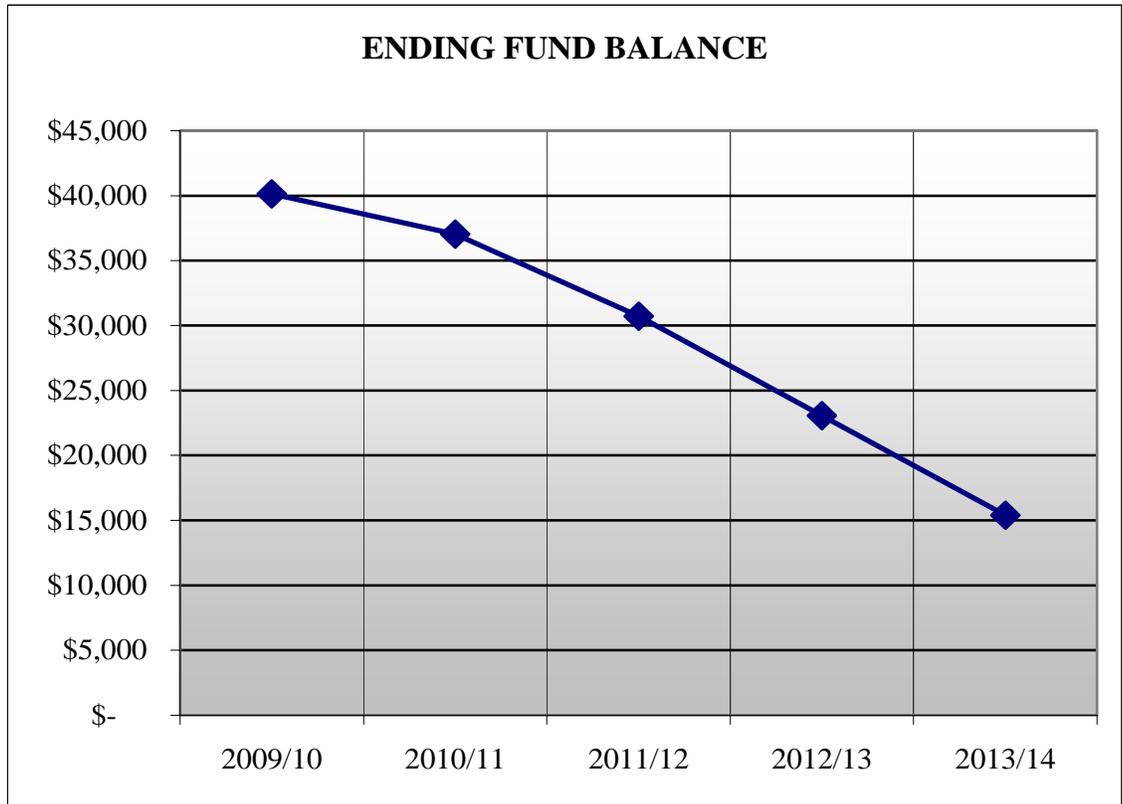
Description	Actual		Amended Budget		Adopted Budget	
	2010/11		2011/12		2012/13	2013/14
Revenues						
Late Payment Penalty	\$	11	\$	-	\$	-
Current Year Assess.		10,189		12,460		12,950
Prior Year Assessments		97		-		-
Interest Income		395		100		150
Net Adjust. Fair Value		(148)		-		-
Total Revenues	\$	10,544	\$	12,560	\$	13,100
Expenditures						
Operational Charges	\$	10,913	\$	13,549	\$	12,065
Allocations		1,865		1,904		1,969
Total Expenditures	\$	12,778	\$	15,453	\$	14,034

**Presley
Maintenance
District Fund**

**Spanish
Hills
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 37,016	\$ 40,137	\$ 37,039	\$ 30,709	\$ 23,054
Revenues	22,103	22,173	22,300	22,425	22,425
Expenditures	(18,982)	(25,271)	(28,630)	(30,080)	(30,080)
Estimated Fund Balance June 30	\$ 40,137	\$ 37,039	\$ 30,709	\$ 23,054	\$ 15,399



Revenues and Expenditures

Fund No. 226

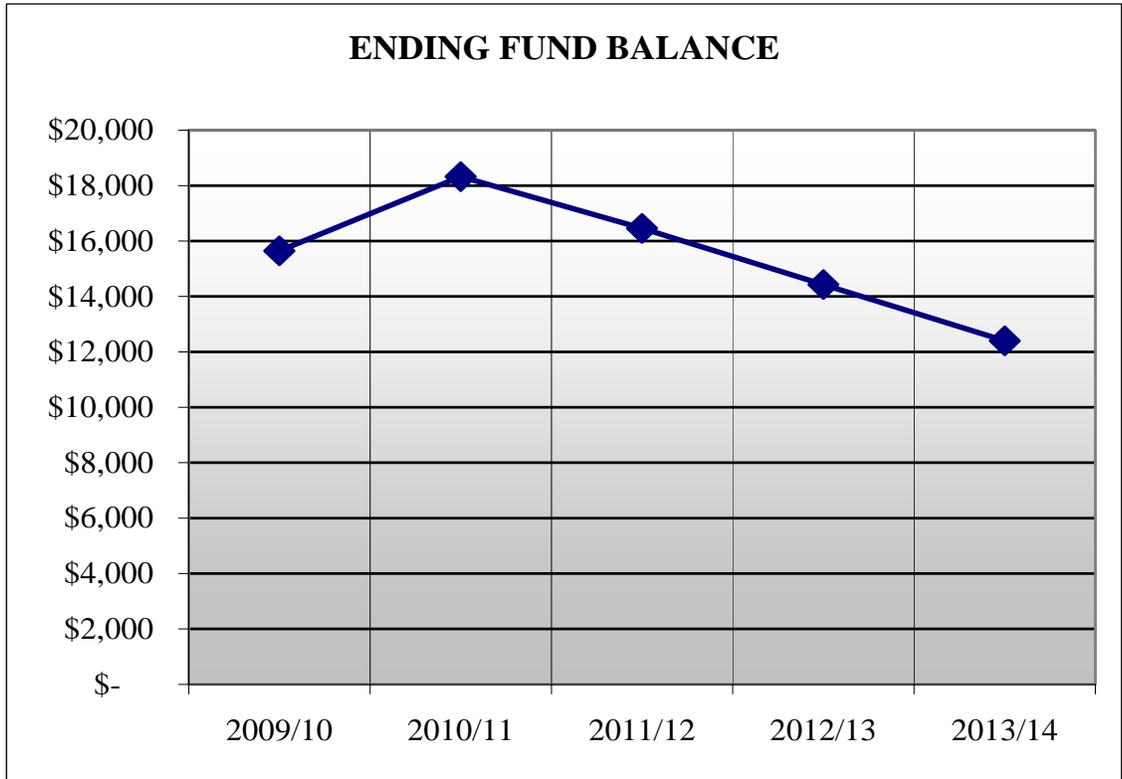
Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Late Payment Penalty	\$ 96	\$ 50	\$ -	\$ -
Current Year Assess.	21,228	21,850	21,925	21,925
Prior Year Assessments	473	300	300	300
Interest Income	583	100	200	200
Net Adjust. Fair Value	(207)	-	-	-
Total Revenues	\$ 22,173	\$ 22,300	\$ 22,425	\$ 22,425
Expenditures				
Operational Charges	\$ 20,961	\$ 24,428	\$ 25,863	\$ 25,863
Allocations	4,310	4,202	4,217	4,217
Total Expenditures	\$ 25,271	\$ 28,630	\$ 30,080	\$ 30,080

**Spanish
Hills
Maintenance
District Fund**

**Sares/Regis
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 14,500	\$ 15,648	\$ 18,322	\$ 16,456	\$ 14,428
Revenues	5,782	5,858	6,520	6,438	6,438
Expenditures	<u>(4,634)</u>	<u>(3,184)</u>	<u>(8,386)</u>	<u>(8,466)</u>	<u>(8,466)</u>
Estimated Fund Balance June 30	<u>\$ 15,648</u>	<u>\$ 18,322</u>	<u>\$ 16,456</u>	<u>\$ 14,428</u>	<u>\$ 12,400</u>



Revenues and Expenditures

Fund No. 227

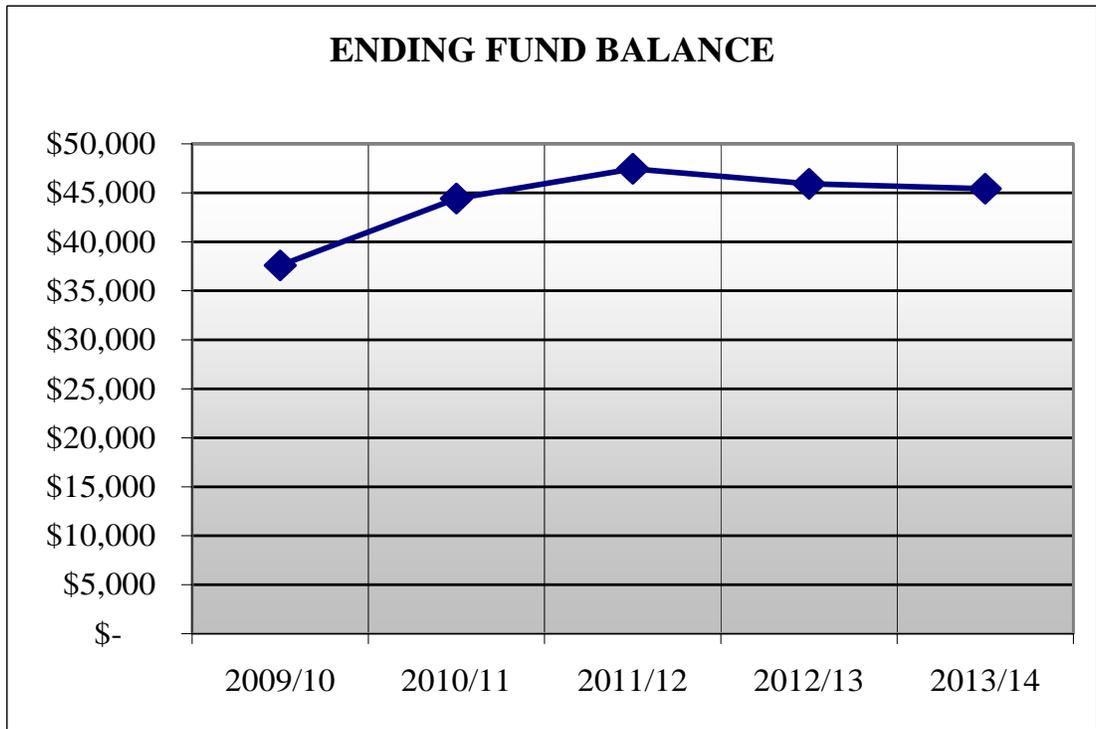
Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Late Payment Penalty	\$ 19	\$ 50	\$ -	\$ -
Current Year Assess.	5,606	6,170	6,138	6,138
Prior Year Assessments	88	200	200	200
Interest Income	232	100	100	100
Net Adjust. Fair Value	(87)	-	-	-
Total Revenues	\$ 5,858	\$ 6,520	\$ 6,438	\$ 6,438
Expenditures				
Operational Charges	\$ 2,894	\$ 7,827	\$ 7,888	\$ 7,888
Allocations	290	559	578	578
Total Expenditures	\$ 3,184	\$ 8,386	\$ 8,466	\$ 8,466

**Sares/Regis
Maintenance
District Fund**

**Vista
Las Posas
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 32,540	\$ 37,594	\$ 44,422	\$ 47,468	\$ 45,920
Revenues	19,834	24,145	24,574	24,624	25,680
Expenditures	(14,780)	(17,317)	(21,528)	(26,172)	(26,172)
Estimated Fund Balance June 30	\$ 37,594	\$ 44,422	\$ 47,468	\$ 45,920	\$ 45,428



Revenues and Expenditures

Fund No. 228

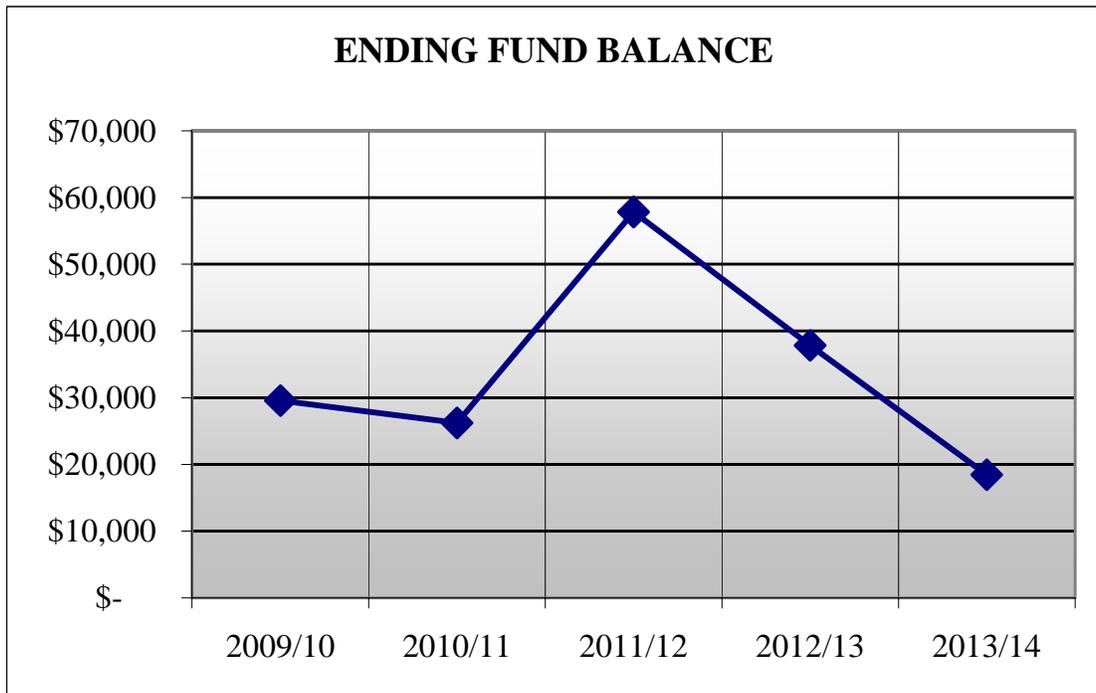
Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Revenues						
Late Payment Penalty	\$ 8	\$ 50	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	23,689	24,024	24,024	24,024	25,080	25,080
Prior Year Assessments	72	250	250	250	250	250
Interest Income	587	250	250	350	350	350
Net Adjust. Fair Value	(211)	-	-	-	-	-
Total Revenues	\$ 24,145	\$ 24,574	\$ 24,624	\$ 24,624	\$ 25,680	\$ 25,680
Expenditures						
Operational Charges	\$ 14,249	\$ 18,412	\$ 22,915	\$ 22,915	\$ 22,915	\$ 22,915
Allocations	3,068	3,116	3,257	3,257	3,257	3,257
Total Expenditures	\$ 17,317	\$ 21,528	\$ 26,172	\$ 26,172	\$ 26,172	\$ 26,172

**Vista
Las Posas
Maintenance
District Fund**

**Adolfo
Glen II
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 29,515	\$ 29,573	\$ 26,222	\$ 57,818	\$ 37,832
Revenues	18,445	18,550	19,241	20,014	20,604
Expenditures	(18,387)	(21,901)	(27,645)	(40,000)	(40,000)
Net Transfers (to)/from Other Funds	-	-	40,000	-	-
Estimated Fund Balance June 30	\$ 29,573	\$ 26,222	\$ 57,818	\$ 37,832	\$ 18,436



Revenues, Expenditures and Transfers

Fund No. 229

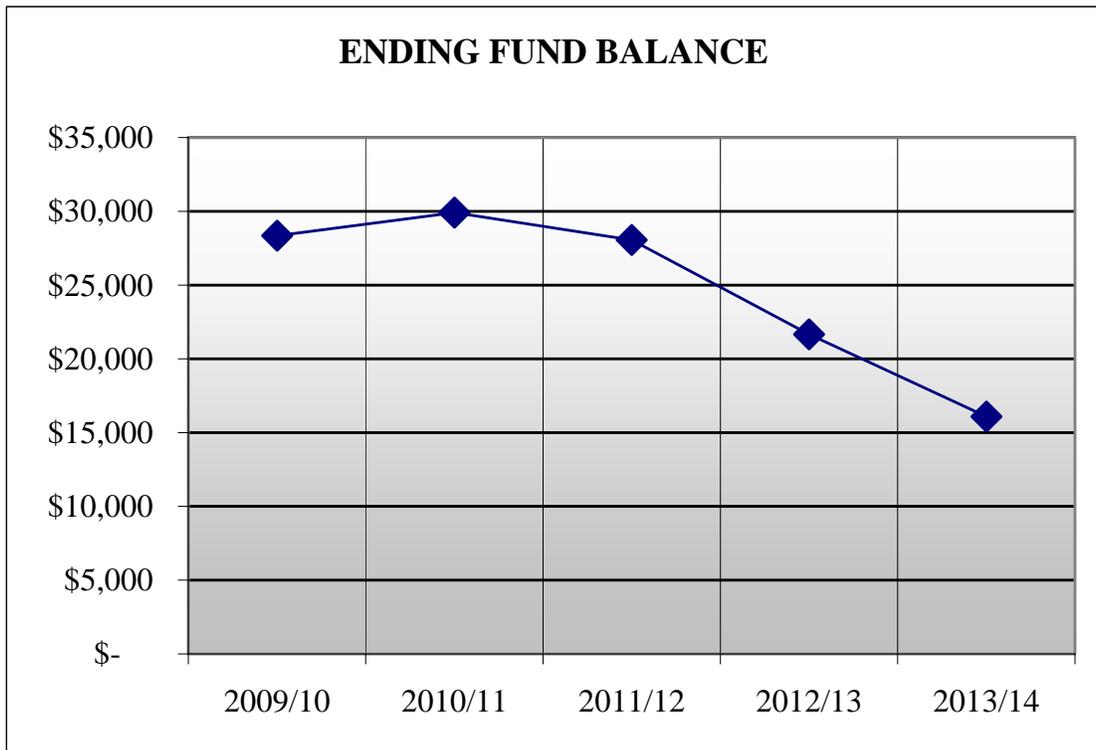
Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Revenues						
Current Year Assess.	\$ 18,269	\$ 19,091	\$ 19,664	\$ 19,664	\$ 20,254	\$ 20,254
Interest Income	434	150	350	350	350	350
Net Adjust. Fair Value	(153)	-	-	-	-	-
Total Revenues	\$ 18,550	\$ 19,241	\$ 20,014	\$ 20,014	\$ 20,604	\$ 20,604
Transfer from General Fund	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Expenditures						
Operational Charges	\$ 18,825	\$ 17,660	\$ 33,362	\$ 33,362	\$ 33,362	\$ 33,362
Allocations	3,076	9,985	6,638	6,638	6,638	6,638
Total Expenditures	\$ 21,901	\$ 27,645	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000

**Adolfo
Glen II
Maintenance
District Fund**

**Adolfo
Glen III
Maintenance
District Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 26,693	\$ 28,357	\$ 29,913	\$ 28,053	\$ 21,664
Revenues	25,280	25,907	26,398	27,237	28,050
Expenditures	(23,616)	(24,351)	(28,258)	(33,626)	(33,626)
Estimated Fund Balance June 30	\$ 28,357	\$ 29,913	\$ 28,053	\$ 21,664	\$ 16,088



Revenues and Expenditures

Fund No. 230

Description	Actual		Amended Budget		Adopted Budget	
	2010/11		2011/12		2012/13	2013/14
Revenues						
Late Payment Penalty	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	25,211		26,298		27,087	27,900
Prior Year Assessments	347		-		-	-
Interest Income	431		100		150	150
Net Adjust. Fair Value	(143)		-		-	-
Total Revenues	\$ 25,907	\$ 26,398	\$ 27,237	\$ 28,050		
Expenditures						
Operational Charges	\$ 19,859	\$ 23,786	\$ 29,036	\$ 29,036		
Allocations	4,492	4,472	4,590	4,590		
Total Expenditures	\$ 24,351	\$ 28,258	\$ 33,626	\$ 33,626		

**Adolfo
Glen III
Maintenance
District Fund**

Storm Water Management Fund

Mission - To implement a timely, comprehensive, cost-effective stormwater pollution control program to reduce pollutants to the maximum extent practicable and ensure compliance with the City's Municipal Stormwater Quality Permit. To efficiently and effectively maintain storm drain facilities including inlets, earthen ditches, and underground piping systems.

Services - Storm drain maintenance and inspections are completed using a combination of in-house personnel and contractors. Current primary activities include:

- ◆ Cleaning of storm inlets and ditches up to four times per year.
- ◆ Investigation of reported illegal discharge violations and screening of outfalls 36" or greater.
- ◆ Inspection of industrial/commercial facilities, automotive facilities, laundries and nurseries, food service facilities, post-construction treatment devices, and construction sites for stormwater regulation compliance.
- ◆ Education of the residential, commercial, and construction communities on pollution prevention.
- ◆ Plan check review and conditioning of developments for stormwater quality and erosion and sediment control measures.
- ◆ Completion of periodic reports to the Water Resources Control Board as required by the Municipal Stormwater National Pollutant Discharge Elimination System (NPDES) Permit.

Additional compliance requirements have increased for this program with adoption of the third-term permit effective July 8, 2010. Additionally, the Stormwater Quality Program is responsible for complying with Basin Plan Amendments for Total Maximum Daily Loads (TMDLs) for the City's urban, municipal storm drain system discharges.

Service Level Trends - Service level trends are subject to weather and mandates sent from the Water Resources Control Board, but have been generally stable. The service level trends increased as a result of adoption of a third-term Municipal Stormwater permit.

Major Accomplishments 2010-2012

- ◆ Met 100% of the overall requirements specified in the Municipal Stormwater NPDES Permit in 2009 through 2011.

The following is a summary of stormwater activity completed during the last two budget years. This activity includes storm drain maintenance, storm water quality inspections of commercial, industrial, residential, and construction facilities, inspection of post-construction treatment devices, screening of the city's storm drain outfalls 36" or greater, development review, and public-outreach activities.

Service Requests Completed	
7/1/2009 thru 6/30/2010	7/1/10 thru 6/30/2011
964	1,180

Goals and Objectives 2012-2014

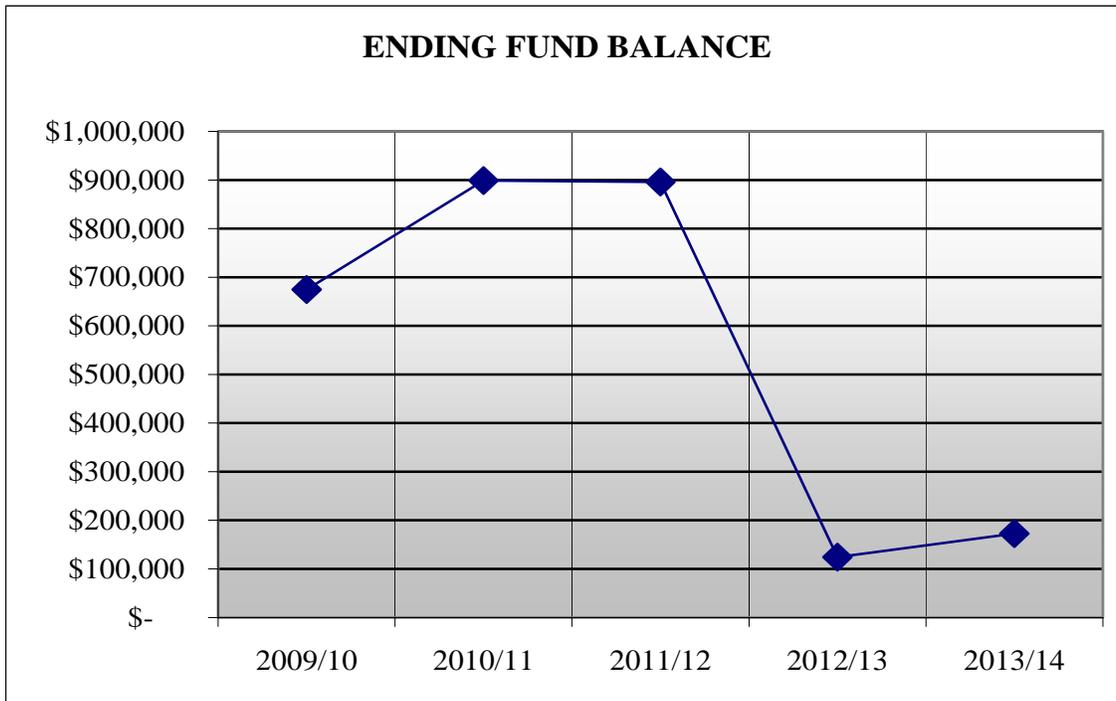
- ◆ Fully meet requirements specified in the third term Municipal Stormwater NPDES Permit, and prepare an annual report to the Regional Water Board on stormwater-related activities.
- ◆ Meet compliance deadlines of adopted TMDLs.
- ◆ Maintain the City's storm drain system to comply with the City's Municipal NPDES Permit with 0% violations.

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 657,737	\$ 674,895	\$ 898,921	\$ 896,167	\$ 124,108
Revenues	176,215	170,001	173,287	249,266	249,266
Expenditures	(933,757)	(845,975)	(1,076,041)	(1,121,325)	(1,100,934)
Net Transfers (to)/from Other Funds	774,700	900,000	900,000	100,000	900,000
Estimated Fund Balance June 30	\$ 674,895	\$ 898,921	\$ 896,167	\$ 124,108	\$ 172,440

Storm Water Management Fund

Full-Time Equivalent Employees	4.40	4.15	3.30	3.15	3.15
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Revenues, Expenditures and Transfers

Fund No. 270

**Storm Water
Management
Fund**

Description	Actual 2010/11	Amended		Adopted Budget	
		Budget 2011/12	2012/13	2013/14	
Revenues					
Inspection Permits	\$ -	\$ -	\$ 6,336	\$ 6,336	
Site Inspections	-	-	60,260	60,260	
Proof of Maintenance	-	-	1,509	1,509	
Inspection Fees	-	-	5,280	5,280	
Re-Inspections	-	-	1,690	1,690	
Other Operating	14,922	14,922	17,821	17,821	
Storm Water Fines	75	-	-	-	
Current Year Assess.	152,162	154,115	153,370	153,370	
Interest Income	4,689	4,250	3,000	3,000	
Net Adjust. Fair Value	(1,892)	-	-	-	
Other Non-operating	45	-	-	-	
Total Revenues	\$ 170,001	\$ 173,287	\$ 249,266	\$ 249,266	
Expenditures					
Salaries and Benefits	\$ 442,720	\$ 445,153	\$ 453,557	\$ 469,917	
Operational Charges	350,031	551,221	578,556	548,935	
Allocations	53,224	79,667	89,212	82,082	
Total Expenditures	\$ 845,975	\$ 1,076,041	\$ 1,121,325	\$ 1,100,934	
Transfer from General Fund	\$ 900,000	\$ 900,000	\$ 100,000	\$ 900,000	

Air Quality Management Fund

Mission - In order to provide a balance between the development of uses consistent with the City's general plan and the recognition of the benefit of maintaining air-quality resources, each project is reviewed to determine its impact on air quality. When it is found that the project would exceed the adopted level of threshold, the project would be required to participate in the City's Air Quality Program to assist in the funding of improvements that would benefit the community.

Services - The City has established a fund to oversee programs for the benefit of air quality for the region consistent with the County of Ventura Air Pollution Control District (APCD) Guidelines for the preparation of air quality analysis.

Service Level Trends - It is expected that the funds may rise with the commencement of certain projects in the future. The fees that are collected will continue to be used for trip reduction measures including bikeways and transit.

Major Accomplishments 2010-2012

- ◆ No major accomplishments resulted due to level of funding.

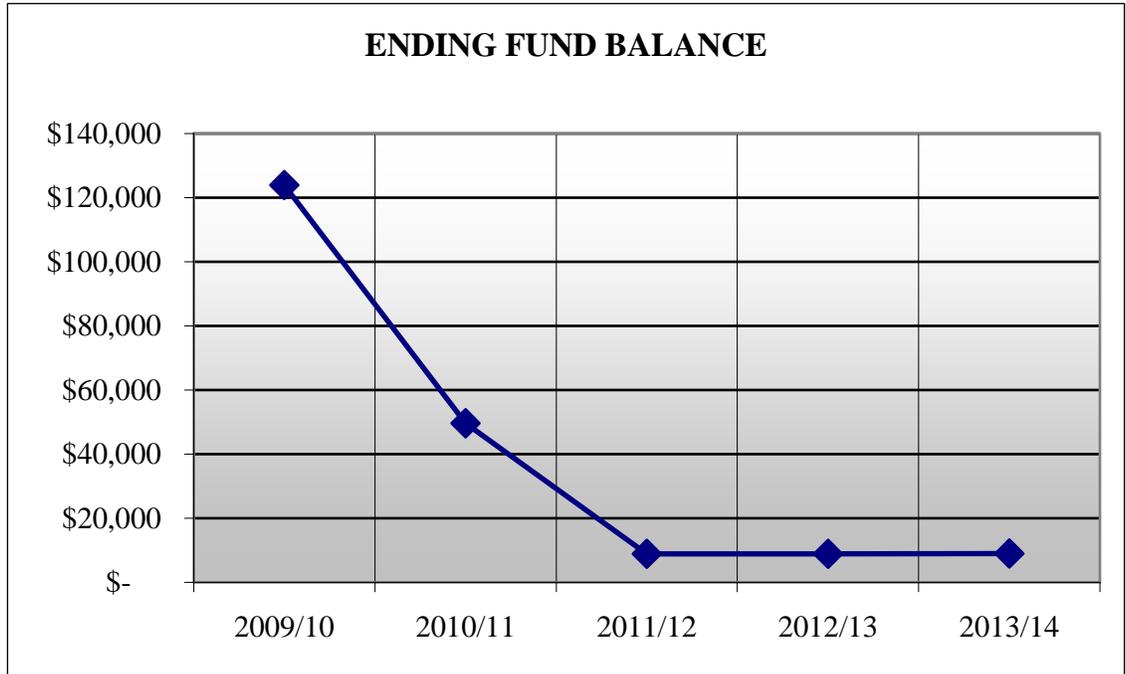
Goals and Objectives 2012-2014

- ◆ Continue to review new development requests in accordance with City policies and the adopted regional air quality guidelines for the County of Ventura APCD.
- ◆ Air quality benefits and trip reduction measures.
- ◆ Fund transit programs that serve the residents of the community, where longer-term trip reductions are not available, in compliance with environmental review threshold.
- ◆ Monitor the development of baseline criteria and implementation strategies for SB 375/ AB32.

**Air Quality
Management
Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 510,826	\$ 123,903	\$ 49,681	\$ 8,881	\$ 8,931
Revenues	3,077	778	200	260,050	150,050
Expenditures	-	-	-	-	-
Transfers to Other Funds	<u>(390,000)</u>	<u>(75,000)</u>	<u>(41,000)</u>	<u>(260,000)</u>	<u>(150,000)</u>
Estimated Fund Balance June 30	<u><u>\$ 123,903</u></u>	<u><u>\$ 49,681</u></u>	<u><u>\$ 8,881</u></u>	<u><u>\$ 8,931</u></u>	<u><u>\$ 8,981</u></u>



Revenues and Transfers

Fund No. 275

Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Revenues						
Air Quality Fees	\$ -	\$ -	\$ -	\$ 260,000	\$ 150,000	\$ 150,000
Interest Income	1,307	200	200	50	50	50
Net Adjust. Fair Value	(529)	-	-	-	-	-
Total Revenues	\$ 778	\$ 200	\$ 200	\$ 260,050	\$ 150,050	\$ 150,050
Transfer (to)/from Other Funds						
Cap. Improve. Projects Fund	\$ -	\$ (41,000)	\$ (41,000)	\$ (110,000)	\$ -	\$ -
Transit Fund	(75,000)	-	-	(150,000)	(150,000)	(150,000)
Total Transfers Out	\$ (75,000)	\$ (41,000)	\$ (41,000)	\$ (260,000)	\$ (150,000)	\$ (150,000)

**Air Quality
Management
Fund**

Community Development Block Grant Fund

Mission - To administer the City's Community Development Block Grant (CDBG) program in compliance with federal requirements and City Council policy.

Services - Recommends appropriate uses for the City's allocation of CDBG funds. Administers contracts and monitors the use of CDBG funds by public service agencies and City programs receiving CDBG funds. Prepares the Consolidated Plan and annual Action Plan and the Consolidated Annual Performance Evaluation Report.

Service Level Trends - No significant changes are anticipated as the federal government continues to reduce the annual CDBG allocation.

Major Accomplishments 2010-2012

- ◆ Completed the Meadowbrook apartments (Calle La Roda) where 13 very low income family rental housing units are provided.
- ◆ Assisted 20 households in preserving their homes with the CDBG rehabilitation loan program.
- ◆ Financially supported Camarillo's "continuum of care" that provides a safety net for families and individuals who are homeless or at risk of becoming homeless.
- ◆ Financially assisted children and families with drug prevention and intervention, youth and family counseling services, and job training for the special-needs population.
- ◆ Financially assisted seniors with food, light gardening and home repairs, and ombudsman assistance to individuals in assisted-living environments.

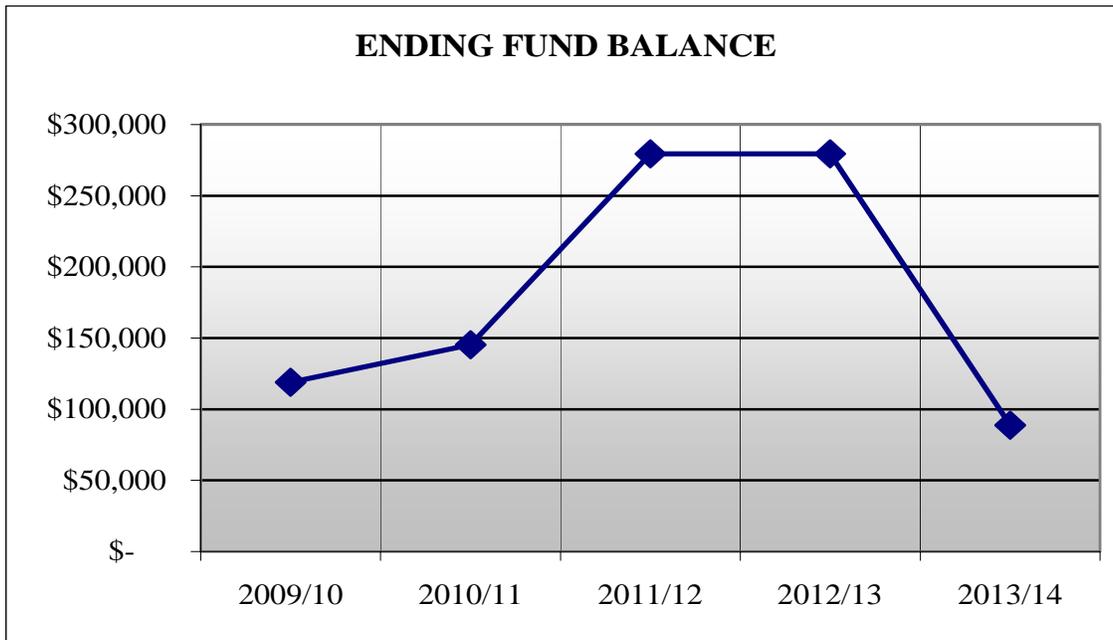
Goals and Objectives 2012-2014

- ◆ Assist approximately a minimum of six lower income households per year in the City with housing preservation programs through the use of CDBG funds for housing rehabilitation loans and grants.
- ◆ Continue to financially support Camarillo's "continuum of care" that offers a safety net for individuals and families who are at risk of becoming homeless, and to assist those who have become homeless to transition to a stable living environment.
- ◆ Continue to financially assist children and families with drug prevention and intervention, youth and family counseling services, and the 211 community information program.
- ◆ Continue to financially assist seniors with food, light gardening and home repairs, and ombudsman assistance to individuals in assisted-living environments.
- ◆ Continue to provide fair housing and landlord/tenant counseling.
- ◆ Continue to manage the CDBG program to ensure compliance with local program objectives and HUD regulations.

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 140,026	\$ 118,954	\$ 145,408	\$ 279,498	\$ 279,498
Revenues	762,978	504,506	543,948	275,901	-
Expenditures	(687,975)	(478,052)	(409,858)	(275,901)	(190,648)
Transfers to Other Funds	(96,075)	-	-	-	-
Estimated Fund Balance June 30	\$ 118,954	\$ 145,408	\$ 279,498	\$ 279,498	\$ 88,850

Community Development Block Grant Fund



Revenues and Expenditures

Fund No. 280

**Community
Development
Block Grant
Fund**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Grants & Subventions				
CDBG FY 2010-11	\$ 332,275	\$ -	\$ -	\$ -
CDBG FY 2011-12	-	322,609	-	-
CDBG FY 2012-13	-	-	275,901	-
All Prior Fiscal Years	143,324	87,249	-	-
Housing Cost Red Loans	-	108,850	-	-
Housing Rehab Loans	28,907	25,240	-	-
Total Revenues	\$ 504,506	\$ 543,948	\$ 275,901	\$ -
Expenditures				
CDBG Fund				
Operational Charges	\$ 75,200	\$ 64,522	\$ 55,180	\$ 47,455
Public Service Grants				
Operational Charges	56,823	48,391	41,385	35,591
Housing				
Operational Charges	346,029	296,945	179,336	107,602
Total Expenditures	\$ 478,052	\$ 409,858	\$ 275,901	\$ 190,648

Mission - To provide outstanding library services to the City of Camarillo and surrounding area.

Services - Operate a state-of-the-art free public library facility in Camarillo serving the City of Camarillo and surrounding areas.

Service Level Trends - The 65,000 square foot library has experienced significant growth in the number of patrons, programs and collection offered since becoming a city operated facility. The services provided by the library continue to be enhanced and improved while still maintaining significant operational savings over previous operations. The library's circulation, community meeting facilities, and patron count continues to grow in order to meet an ever-increasing demand for library services.

Major Accomplishments 2010-2012

- ◆ Expanded library programs and services including conducting the first citywide “One City One Book” community reading program.
- ◆ Applied for and received several grants from agencies such as the California Council for the Humanities and the American Library Association.
- ◆ Installed an automated DVD dispensing machine.
- ◆ Installed an informational kiosk in the lobby that contains information on the history of the Camarillo library, construction of the existing building, collection location and operating hours, library art information, and a library donors list.

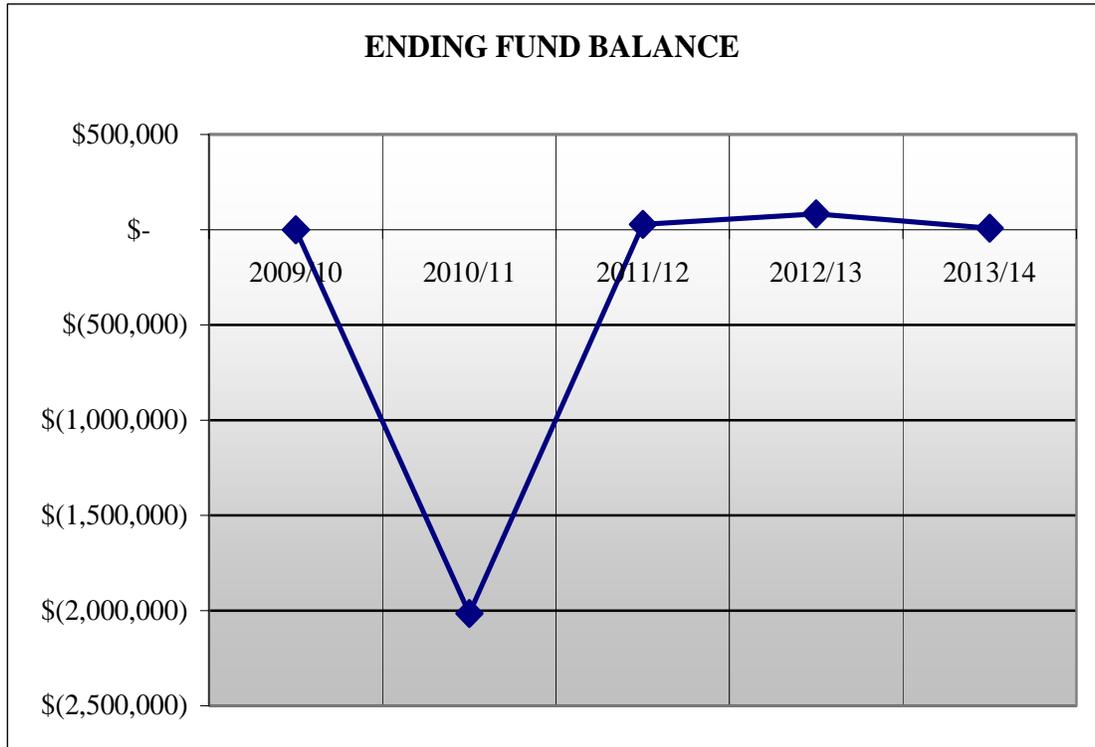
Goals and Objectives 2012-2014

- ◆ Continue to evaluate programs and services to expand the public's use of the library.
- ◆ Administer contract with vendor to provide café services and catering within the facility.
- ◆ Continue to expand collection of books and multimedia items.
- ◆ Install new computers and update the software used at the library.

**Library
Operations
Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ -	\$ -	\$ (2,015,673)	\$ 26,914	\$ 83,130
Revenues	-	16,639	2,208,982	1,612,680	1,612,680
Expenditures	-	(2,157,312)	(3,496,395)	(3,256,464)	(3,513,756)
Transfers from Other Funds	-	125,000	3,330,000	1,700,000	1,825,000
Estimated Fund Balance June 30	\$ -	\$ (2,015,673)	\$ 26,914	\$ 83,130	\$ 7,054
Full-Time Equivalent Employees	-	-	0.39	0.49	0.49



Revenues, Expenditures and Transfers

Fund No. 284

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Taxes				
Current Year Secured	\$ -	\$ 2,123,632	\$ 1,531,130	\$ 1,531,130
Library Late Fees	16,442	80,000	80,000	80,000
Lost Book Fees	36	300	700	700
Miscellaneous Library Fees	161	400	500	500
Interest Income	-	2,650	350	350
PAWS For Reading Grant	-	2,000	-	-
Total Revenues	\$ 16,639	\$ 2,208,982	\$ 1,612,680	\$ 1,612,680
Transfer (to)/from General Fund	\$ 125,000	\$ 3,330,000	\$ 1,700,000	\$ 1,825,000
Expenditures				
Salaries and Benefits	\$ 13,283	\$ 100,396	\$ 118,981	\$ 123,019
Operational Charges	1,352,688	1,566,648	1,577,807	1,600,603
Allocations	791,341	1,829,351	1,559,676	1,790,134
Total Expenditures	\$ 2,157,312	\$ 3,496,395	\$ 3,256,464	\$ 3,513,756

**Library
Operations
Fund**

Library Special Revenue Fund

Mission - To raise additional funds for the library.

Services - Receive donations and other revenue income from non-library operations such as café sales, community room rental, and Friends of the Camarillo Library book sales.

Service Level Trends - Service level and program expectation is high for the City library facility.

Major Accomplishments 2010-2012

- ◆ Items accomplished with donated funds:
 - Increased book collection
 - Installation of a Murphy-style stage
 - Installation of roof cover over staff/Friends rear entrance
 - Donation of piano
- ◆ Received revenue from community room and café operations.
- ◆ Received library donations from the public.

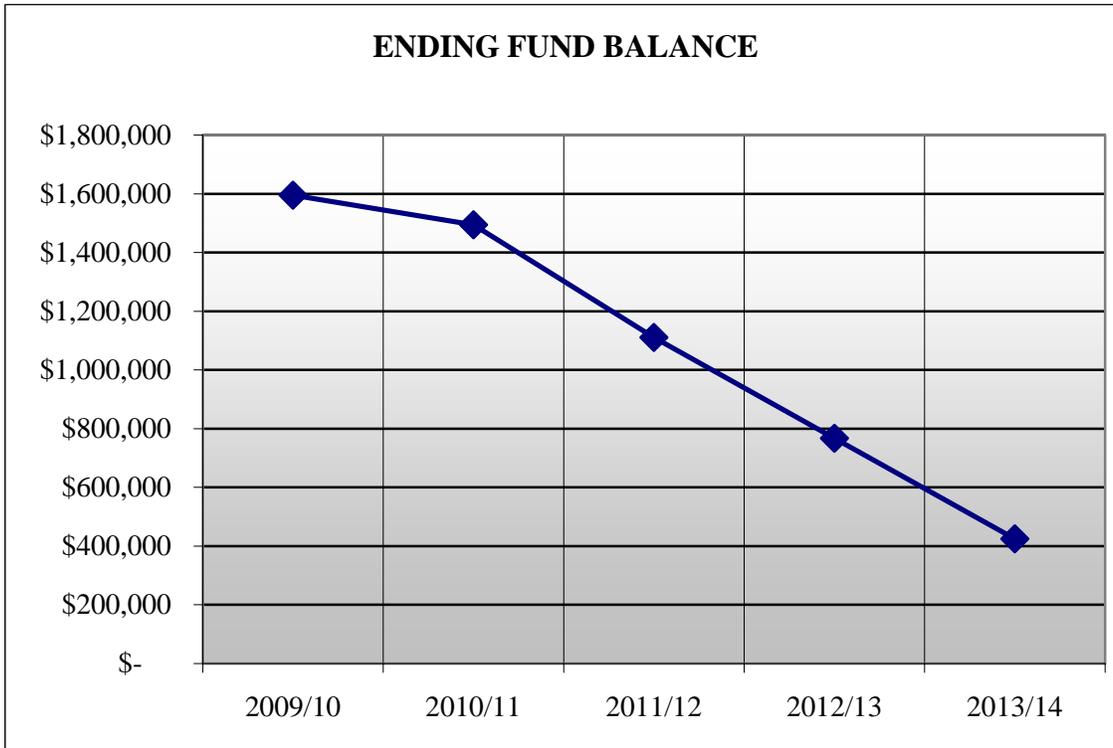
Goals and Objectives 2012-2014

- ◆ Continue raising library fund donations.
- ◆ Receive revenue from Friends of the Camarillo Library.
- ◆ Continue to receive revenue from community room and café operations.

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 1,535,486	\$ 1,595,553	\$ 1,494,216	\$ 1,110,716	\$ 767,566
Revenues	120,067	528,782	200,520	206,850	206,850
Transfers from Other Funds	-	-	(26,670)	-	-
Expenditures	(60,000)	(630,119)	(557,350)	(550,000)	(550,000)
Estimated Fund Balance June 30	\$ 1,595,553	\$ 1,494,216	\$ 1,110,716	\$ 767,566	\$ 424,416

**Library
Special
Revenue
Fund**



Revenues, Expenditures and Transfers

Fund No. 285

**Library
Special
Revenue
Fund**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ 21,612	\$ 9,700	\$ 6,650	\$ 6,650
Net Adjust. Fair Value	(8,719)	-	-	-
Developers/Private	15,793	5,550	200	200
Friends of Library	500,000	185,270	200,000	200,000
Estates/Trusts	96	-	-	-
Total Revenues	\$ 528,782	\$ 200,520	\$ 206,850	\$ 206,850
Expenditures				
Operations Costs	\$ 585,119	\$ 550,000	\$ 550,000	\$ 550,000
Capital Expenditures	45,000	7,350	-	-
Total Expenditures	\$ 630,119	\$ 557,350	\$ 550,000	\$ 550,000
Transfer (to)/from Library Facility Fund	\$ -	\$ (26,670)	\$ -	\$ -

Mission - To account for revenue resulting from new cable franchising laws.

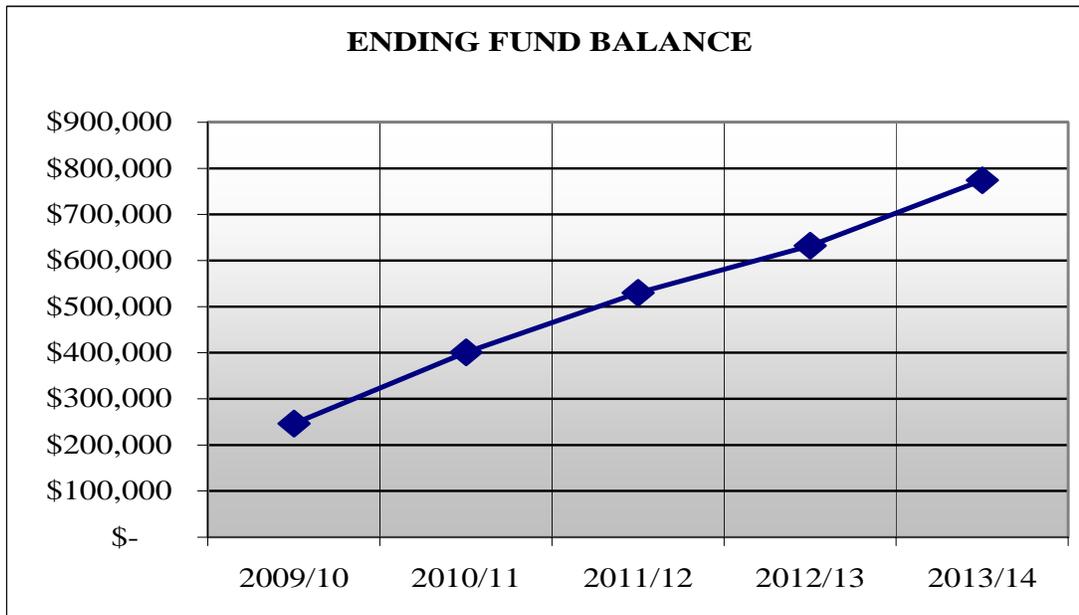
Services - Collect public, educational and governmental (PEG) support fees of up to 1 percent of gross revenues from local cable service providers who hold a franchise at the state level. This funding is used to offset capital costs such as PEG production, editing and program playback equipment, renovation or construction of PEG access facilities.

Service Level Trends - Service level is high.

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 100,682	\$ 246,420	\$ 401,006	\$ 529,836	\$ 632,086
Revenues	145,738	154,586	153,450	157,250	157,250
Expenditures	-	-	(24,620)	(55,000)	(15,000)
Estimated Fund Balance June 30	\$ 246,420	\$ 401,006	\$ 529,836	\$ 632,086	\$ 774,336

Cable PEG Fees Special Revenue Fund



Revenues and Expenditures**Fund No. 286**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Cable PEG Fees	\$ 152,255	\$ 150,000	\$ 153,000	\$ 153,000
Interest Income	3,908	3,450	4,250	4,250
Net Adjustment Fair Value	(1,577)	-	-	-
Total Revenues	\$ 154,586	\$ 153,450	\$ 157,250	\$ 157,250
Expenditures				
Operational Charges	\$ -	\$ 24,620	\$ 55,000	\$ 15,000

**Cable PEG
Fees
Special
Revenue
Fund**

Mission - To administer the debt service of the City.

Services - Work with trustees for the timely payment of principal and interest payments. Reconcile statements received with general ledger. Review debt periodically for opportunities to refund. Administer all aspects of each debt issue according to legal requirements.

Service Level Trends - No additional debt is anticipated during the budget cycle.

Major Accomplishments 2010-2012

- ◆ Paid the debt service payments to the trustees on time.
- ◆ Monitored the activity of each fund on a monthly basis to assure correct and accurate accounting of the funds due to the bondholders.
- ◆ Reconciled all monthly trust statements prior to the 15th of the following month.
- ◆ Reported each month's trust activity to the City Council prior to the end of the following month.
- ◆ With the assistance of Bond Counsel, prepared special bond continuing disclosure regarding "market downgrade" of municipal bond insurers.
- ◆ Provided Digital Assurance Certification LLC (DAC), the Dissemination Agent all annual bond disclosure reports, all the required documents on each bond issue for electronic filing with Electronic Municipal Market Access (EMMA) and the National Repositories (NRMSIR's) according to legal requirements. Electronic filing enables bondholders to visit DAC's "free" website for current and prior year disclosure reports, City financial statements, and other bond information.
- ◆ Issued \$7,630,000 Camarillo Public Finance Authority Lease Revenue Bonds (Library Refunding Project) Series 2012, providing funds to refund the Authority's Lease Revenue Bonds, 2003 Series A (Library Project) Bonds. This generated a Net Present Value savings of \$876,326 over the same remaining debt service period. The final maturity date of the bonds remains December 2033.

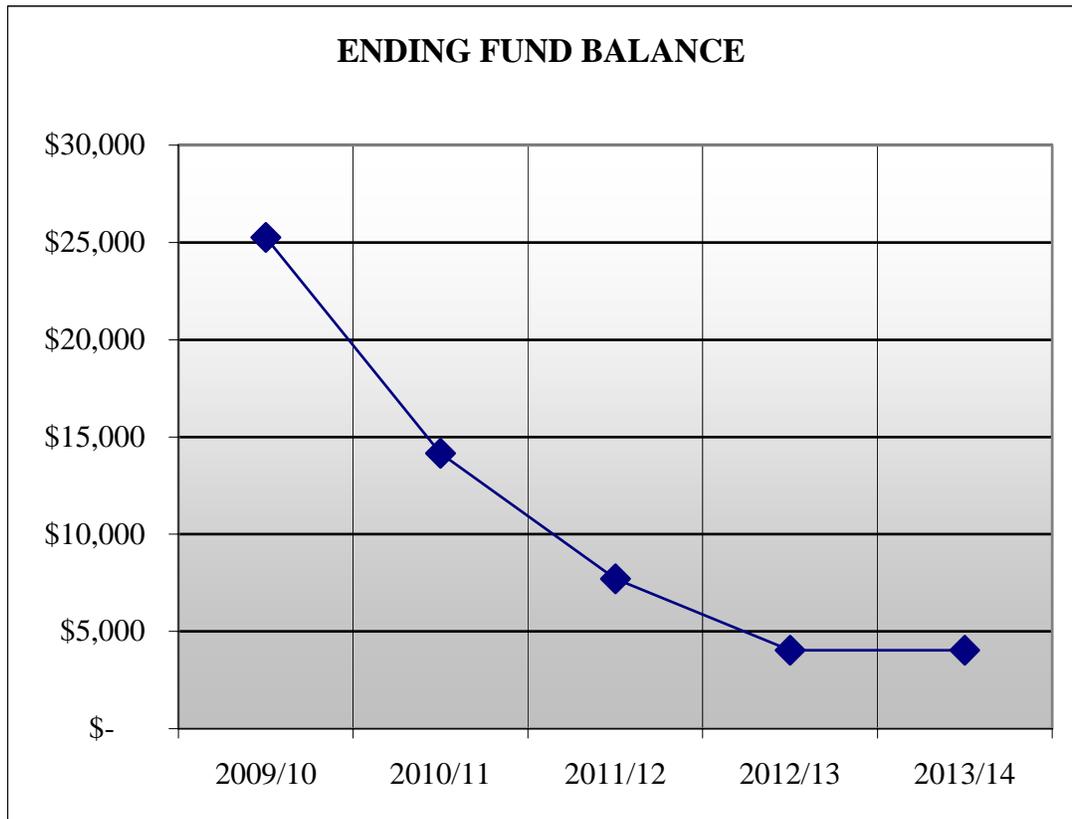
Goals and Objectives 2012-2014

- ◆ Timely debt service payments, to keep miscellaneous costs at a minimum and to provide excellent service to the bondholders.
- ◆ Monitor the investment of idle funds to ensure compliance with the permitted investment language provided in the bond documents and to maximize yield.
- ◆ Reconcile the trust statements by the 15th of each month to ensure an accurate and complete accounting of funds due to bondholders.
- ◆ Report to the City Council monthly, by the end of the following month, the amount, interest rate, and type of investment in which the trustee has placed the bond funds.
- ◆ File timely disclosure reports and financial statements with DAC, EMMA and NRMSIR's to enable bondholders, trustees, and others, website access to current bond and financial information.
- ◆ Made final payment to the Bondholders on the City's \$18,005,000 Camarillo Public Finance Authority 1999 Revenue Refunding Bonds, Series A.

**Police
Facility
Debt Service
Fund**

Fund Balance Summary

	<u>Actual</u>		Amended	<u>Adopted Budget</u>	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 25,231	\$ 25,259	\$ 14,160	\$ 7,710	\$ 4,035
Revenues	601	336	400	-	-
Expenditures	(210,573)	(221,435)	(221,850)	(223,675)	-
Transfers from Other Funds	<u>210,000</u>	<u>210,000</u>	<u>215,000</u>	<u>220,000</u>	-
Estimated Fund Balance June 30	<u>\$ 25,259</u>	<u>\$ 14,160</u>	<u>\$ 7,710</u>	<u>\$ 4,035</u>	<u>\$ 4,035</u>



Revenues, Expenditures and Transfers

Fund No. 320

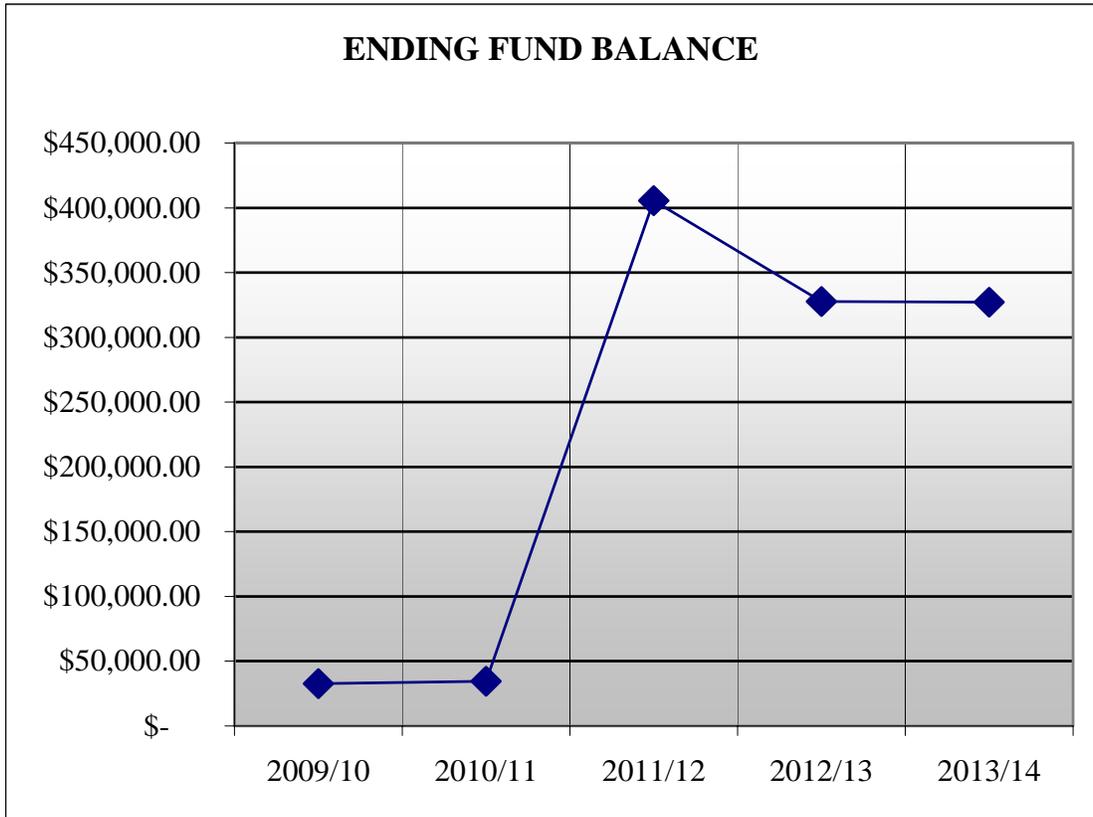
Description	Actual		Amended Budget		Adopted Budget	
	2010/11	2011/12	2011/12	2012/13	2013/14	2013/14
Revenues						
Police Facility Fees	\$ 328	\$ 400	\$ -	\$ -	\$ -	\$ -
Interest Income	8	-	-	-	-	-
Total Revenues	\$ 336	\$ 400	\$ -	\$ -	\$ -	\$ -
Expenditures/Debt Service-Bonds						
Operational Charges	\$ 221,435	\$ 221,850	\$ 223,675	\$ -	\$ -	\$ -
Net Transfers (to)/from Other Funds	\$ 210,000	\$ 215,000	\$ 220,000	\$ -	\$ -	\$ -

**Police
Facility
Debt Service
Fund**

Library Debt Service Fund

Fund Balance Summary

	<u>Actual</u>		<u>Amended</u>	<u>Adopted Budget</u>	
	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>
Estimated Available Fund Balance July 1	\$ 28,124	\$ 32,679	\$ 34,577	\$ 405,587	\$ 327,737
Revenues	1	13	7,892,360	-	-
Expenditures	(545,446)	(548,115)	(8,396,350)	(587,850)	(493,450)
Transfers from Other Funds	<u>550,000</u>	<u>550,000</u>	<u>875,000</u>	<u>510,000</u>	<u>493,000</u>
Estimated Fund Balance June 30	<u>\$ 32,679</u>	<u>\$ 34,577</u>	<u>\$ 405,587</u>	<u>\$327,737</u>	<u>\$327,287</u>



Revenues, Expenditures and Transfers

Fund No. 321

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ 13	\$ -	\$ -	\$ -
Proceeds of Bonds Issued	-	7,892,360	-	-
Total Revenues	\$ 13	\$ 7,892,360	\$ -	\$ -
Transfer from General Fund	\$ 550,000	\$ 875,000	\$ 510,000	\$ 493,000
Expenditures/Debt Service-Bonds				
Operational Charges	\$ 548,115	\$ 8,396,350	\$ 587,850	\$ 493,450

**Library Debt
Service Fund**

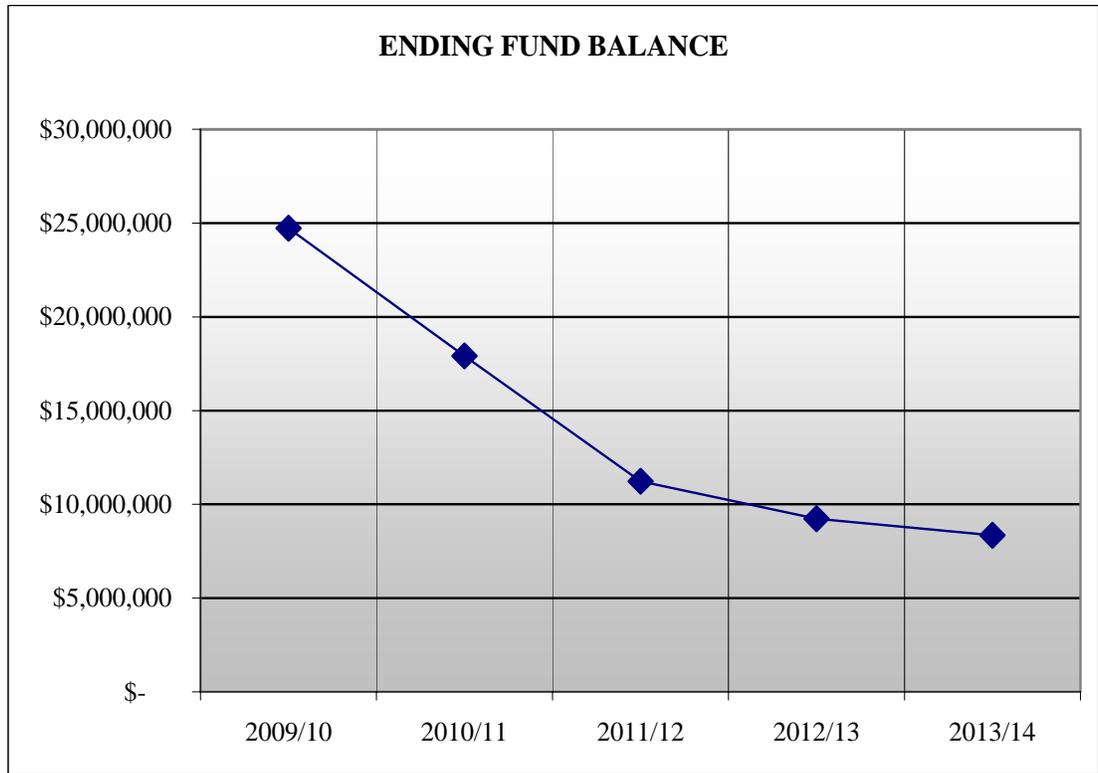




**Capital
Improvement
Projects
Fund**

Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Available Fund Balance July 1	\$ 30,818,009	\$ 24,722,093	\$ 17,913,401	\$ 11,226,230	\$ 9,230,730
Revenues	3,746,216	1,906,332	4,198,497	6,999,500	2,720,500
Expenditures	(10,631,393)	(10,033,422)	(12,806,668)	(12,430,000)	(6,630,000)
Transfers from Other Funds	789,261	1,318,398	1,921,000	3,435,000	3,025,000
Estimated Fund Balance June 30	\$ 24,722,093	\$ 17,913,401	\$ 11,226,230	\$ 9,230,730	\$ 8,346,230



Revenues, Expenditures and Transfers

Fund No. 410

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Grants & Subventions				
Economic Stimulus Funding	\$ 517,073	\$ -	\$ -	\$ -
STP-Hwys & Streets	-	2,211,438	3,466,000	-
CMAQ-Hwys & Streets	199,665	1,562,928	710,000	200,000
Trans Enhancement (TE)	-	-	1,913,000	780,000
Energy Efficiency Grant	555,343	-	-	-
OTS-Bikes Lanes	-	80,000	370,000	-
Development Services				
Traffic Mitigation Fees	66,701	185,000	165,000	165,000
Signals Fees	56,925	-	-	-
Street Improvements Fees	30,099	-	-	-
Slurry Seal Fees	-	29,131	-	-
Interest Income	295,921	130,000	75,500	75,500
Net Adjustment Fair Value	(124,517)	-	-	-
Developers/Private	-	-	300,000	1,500,000
From Other Governments	309,122	-	-	-
Total Revenues	\$ 1,906,332	\$ 4,198,497	\$ 6,999,500	\$ 2,720,500
Capital Expenditures				
Capital Projects-General	\$ 10,033,422	\$ 12,806,668	\$ 12,430,000	\$ 6,630,000
Transfer (to)/from Other Funds				
General Fund	\$ (2,300,000)	\$ (1,700,000)	\$ (300,000)	\$ (600,000)
State Transportation Fund	1,252,326	-	-	-
TDA Article 8 Roads Fund	2,092,083	2,790,000	2,460,000	2,370,000
TDA Article 3 Fund	18,600	30,000	115,000	55,000
Gas Tax Fund	-	660,000	600,000	600,000
Citywide Lighting/Lndscp Fund	-	74,000	-	-
Air Quality Management Fund	-	41,000	110,000	-
City Hall Facility Fund	-	-	-	400,000
Corporation Yard Facility Fund	131,457	-	-	-
Transit Fund	-	-	50,000	200,000
Water Utility Fund	123,932	26,000	400,000	-
Net Transfers (to)/from Other Funds	\$ 1,318,398	\$ 1,921,000	\$ 3,435,000	\$ 3,025,000

**Capital
Improvement
Projects
Fund**



Mission - To provide administrative support and assistance to the public, City Council, and City departments in the areas of loss prevention and control, insurance, and claims management.

Services -

- ◆ General Liability Claims:
 - Assist claimants with reporting procedures working directly with claims administrator in processing of claims.
 - Review loss reports in an effort to minimize required deposits and expedite claim processing.
- ◆ Workers' Compensation Claims:
 - Interface with employees, supervisors, City/personal medical providers, California Joint Powers Insurance Authority (CJPIA) and its claims administrator. This includes ensuring all required reports are appropriately completed and reported in a timely manner, coordinating an employee's return to work, and review of workers' compensation management reports.
- ◆ Property:
 - Maintain inventory of property and equipment and define appropriate level and type of insurance coverage.
- ◆ Special Event Insurance:
 - Provide assistance to the public in obtaining special event insurance.
 - Process quarterly reports.
- ◆ Self-funded Insurance:
 - Administer City's self-funded dental and vision program, assisting employees with processing of claims and benefit issues.
 - Review monthly reports.
- ◆ Insurance Benefits:
 - Evaluate, monitor, and provide employee assistance with health, dental, and vision insurance, Employee Assistance Program, short/long term disability, and life insurance benefit programs.
 - Ensure compliance with HIPAA regulations.
- ◆ Cal/OSHA Requirements:
 - Review all work programs for Cal/OSHA compliance.
- ◆ Safety:
 - Assist departments in safety training/certification with special emphasis on state-mandated requirements including SB-198 Injury and Illness Prevention Program.
 - Encourage employee safe work habits through safety incentive program.
- ◆ D.O.T. Drug & Alcohol Testing Program:
 - Ensure compliance with the Department of Transportation's and the Federal Motor Carrier Safety Administration's rules regarding alcohol and drug testing for safety-sensitive employees.

Service Level Trends - It is expected that service trends will continue at generally the same rate.

**Risk
Management
Fund**

**Risk
Management
Fund**

Major Accomplishments 2010-2012

- ◆ Closed out 80% of open general liability claims and 65% of open workers' compensation claims.
- ◆ Organized the activities of the Camarillo Safety Committee.
- ◆ Administered Safety Incentive Program.
- ◆ Adopted and/or revised safety-related programs in compliance with Cal/OSHA regulations.
- ◆ Provided safety-related training sessions in compliance with the Injury and Illness Prevention Program (IIPP).
- ◆ Continued developing a Master Training Matrix to identify Cal/OSHA mandated training per position.

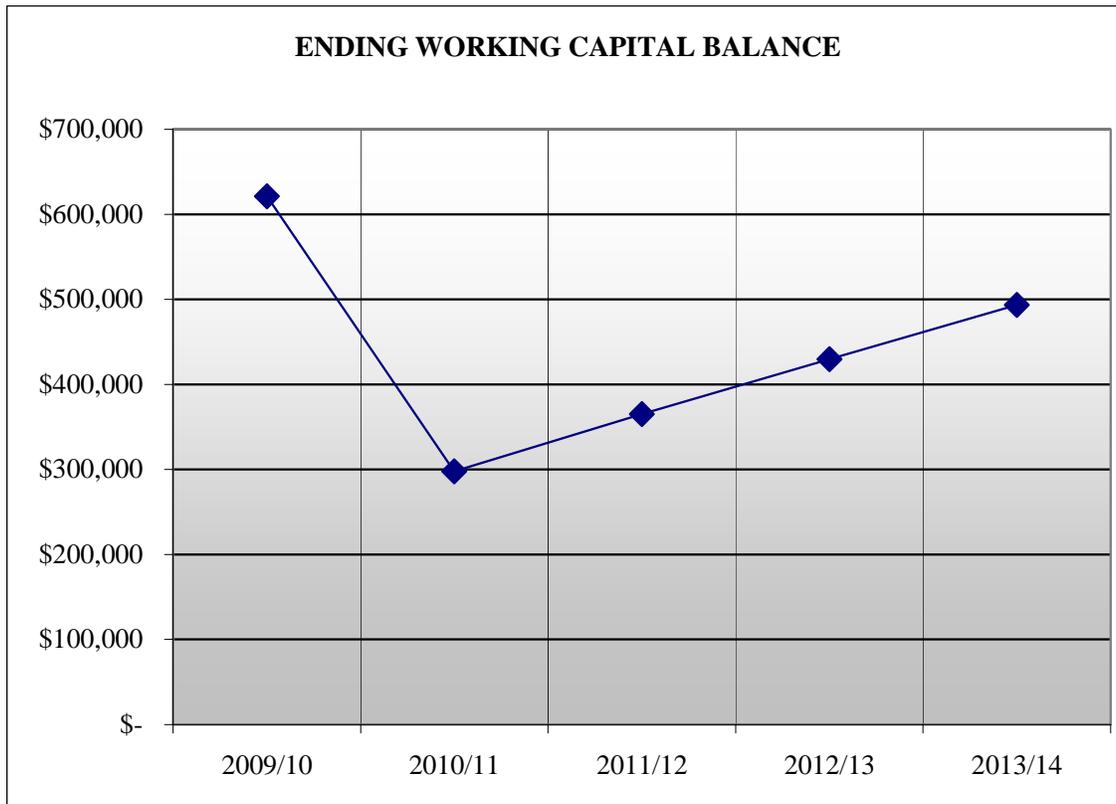
Goals and Objectives 2012-2014

- ◆ Continue to review, develop, and implement comprehensive risk management policies and procedures.
- ◆ Continue to monitor general liability and workers' compensation claims and reports.
- ◆ Continue administering safety training in compliance with Cal/OSHA regulations.
- ◆ Further develop and administer employee wellness program.
- ◆ Participate in citywide safety committee.
- ◆ Monitor Safety Incentive Program for effectiveness.
- ◆ Continue to develop Master Training Matrix.

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 2,441,130	\$ 621,081	\$ 297,615	\$ 365,177	\$ 429,661
Revenues	2,082,818	2,402,405	1,898,326	2,031,710	2,170,948
Expenses	(3,902,867)	(2,725,871)	(1,832,264)	(1,968,726)	(2,108,858)
Adjustments to Working Capital					
Vacation/Sick Adjust.	-	-	1,500	1,500	1,500
Estimated Working Capital Balance June 30	\$ 621,081	\$ 297,615	\$ 365,177	\$ 429,661	\$ 493,251
Full-Time Equivalent Employees	1.75	1.75	1.75	1.85	1.85

**Risk
Management
Fund**



Revenues and Expenses

Fund No. 510

**Risk
Management
Fund**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Other Operating	\$ 4,943	\$ 3,400	\$ -	\$ -
Interest Income	-	1,700	2,800	2,800
Reimbursements	62,576	61,000	61,000	61,000
General Insurances	2,100,196	1,608,338	1,735,310	1,874,548
Vision & Dental	234,690	223,888	232,600	232,600
Total Revenues	\$ 2,402,405	\$ 1,898,326	\$ 2,031,710	\$ 2,170,948
Expenses				
Salaries and Benefits	\$ 318,004	\$ 328,674	\$ 335,782	\$ 348,905
Operational Charges	2,395,014	1,485,206	1,610,615	1,740,470
Allocations	12,853	18,384	22,329	19,483
Total Expenses	\$ 2,725,871	\$ 1,832,264	\$ 1,968,726	\$ 2,108,858

Mission - To provide administrative support and assistance to the public, City Council, and City departments in the areas of Human Resources and Risk Management.

Services -

- ◆ Recruitment/Retention:
 - Conduct recruitments.
 - Compile, analyze, and implement classification studies.
- ◆ Compensation and Benefits:
 - Annually compile, analyze, and implement compensation and benefit plans.
- ◆ Employee Discipline and Investigations:
 - Advise staff, and prepare and implement necessary disciplinary courses of action. Conduct internal investigations as necessary.
- ◆ Employee Counseling and Mediation:
 - Act as a confidential contact for employees to address employment-related concerns, need for mediation, and Employee Assistance Program referrals.
- ◆ Employee Separation:
 - Coordinate and conduct exit interviews, process separation/termination documentation, and adhere to continuation of benefits required by law.
- ◆ Classification Descriptions:
 - Maintain all classification descriptions to ensure compliance with applicable laws.
- ◆ Pay for Performance Plan/Performance Appraisals:
 - Administer and review citywide Pay for Performance Plan.
- ◆ Rules and Regulations:
 - Administer the City’s Personnel Rules, Regulations, and Policies.
- ◆ Benefits:
 - Administer the City’s various health and welfare benefit programs, CalPERS retirement benefits, and the City’s Workers’ Compensation program. Responsible for benefit negotiations.
- ◆ Miscellaneous Activities:
 - Administer Human Resources and Risk Management budgets.

Service Level Trends - The number of recruitments has decreased slightly, however, technical positions are becoming increasingly more difficult to fill.

Major Accomplishments 2010-2012

- ◆ Administered Pay for Performance Plan.
- ◆ Monitored Employee Performance Plan.
- ◆ Conducted formal confidential investigations.
- ◆ Completed annual benefit enrollment process.
- ◆ Completed Meet and Confer Process – implemented all changes, documented and recorded all necessary contracts and resolutions.
- ◆ Conducted 11 employee recruitments.

Goals and Objectives 2012-2014

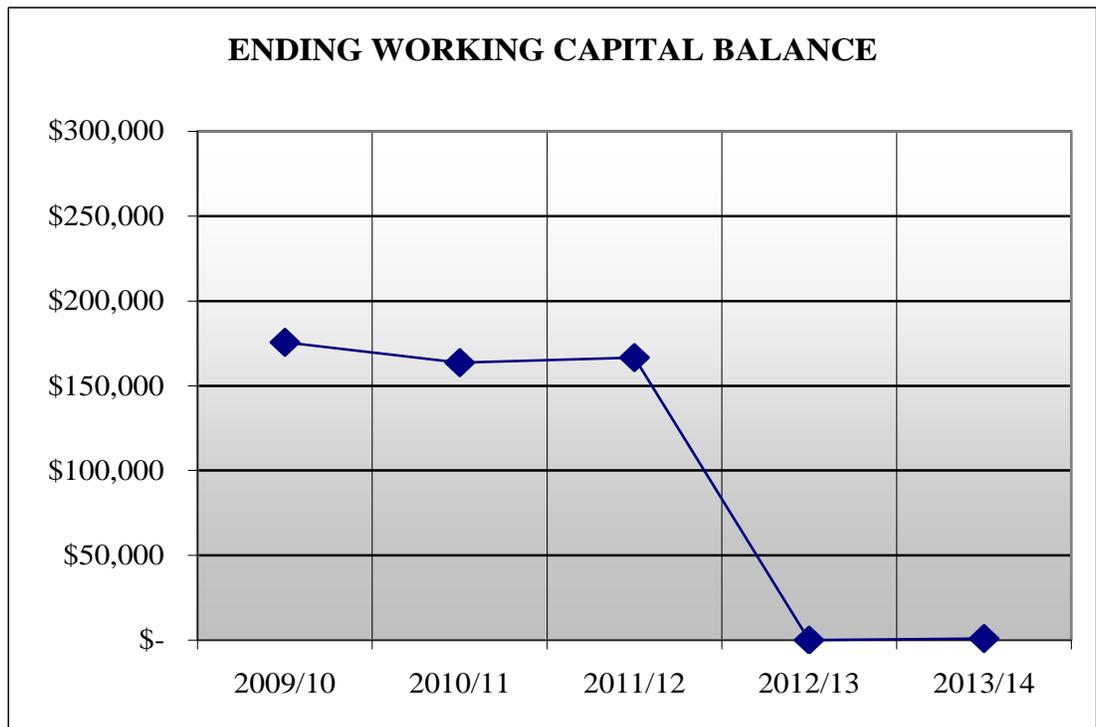
- ◆ Continue citywide training program.
- ◆ Continue to evaluate Pay for Performance Plan.
- ◆ Conduct annual salary survey.
- ◆ Conduct annual Meet and Confer process.
- ◆ Continue revision of the City Personnel Rules and Regulations.

**Human
Resources
Fund**

**Human
Resources
Fund**

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 162,651	\$ 175,609	\$ 163,503	\$ 166,555	\$ 90
Revenues	447,477	543,252	460,525	459,943	468,130
Expenses	(434,519)	(555,358)	(458,973)	(763,408)	(468,690)
Net Transfers (to)/from Other Funds	-	-	-	135,500	-
Adjustments to Working Capital					
Vacation/Sick Adjust.	-	-	1,500	1,500	1,500
Estimated Working Capital Balance					
June 30	\$ 175,609	\$ 163,503	\$ 166,555	\$ 90	\$ 1,030
Full-Time Equivalent Employees	1.7	1.7	1.65	1.85	1.85



Revenues, Expenses and Transfers

Fund No. 520

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ 2,547	\$ 1,550	\$ 1,150	\$ 1,150
Net Adjustment Fair Value	(1,028)	-	-	-
ISF Allocated Charges	541,733	458,975	458,793	466,980
Total Revenues	\$ 543,252	\$ 460,525	\$ 459,943	\$ 468,130
Expenses				
Salaries and Benefits	\$ 312,097	\$ 311,890	\$ 626,424	\$ 335,155
Operational Charges	189,388	86,800	71,400	71,400
Allocations	53,873	60,283	65,584	62,135
Total Expenses	\$ 555,358	\$ 458,973	\$ 763,408	\$ 468,690
Net Transfer (to)/from Other Funds	\$ -	\$ -	\$ 135,500	\$ -

**Human
Resources
Fund**

Information Services Fund

Mission - To support the efficient and timely delivery of superior services to the public, county agencies, and other cities by providing the City Council and staff with innovative, cost-effective information services and technologies.

Services - Information Services provides comprehensive planning and coordination of all City technology including:

- ◆ Use and maintenance of the AS/400 mid-range computer and Windows servers.
- ◆ Local and wide area network (LAN/WAN) and desktop environments support.
- ◆ Oversight of:
 - VoIP telephone system
 - Internet
 - Website
 - Geographical Information services (GIS)
 - Copier/fax, printing, audio/visual and peripheral equipment

The City utilizes the AS/400 mid-range computer for its HTE Enterprise Resource Planning applications, including core financial applications, land management, building permits, e-commerce, and utility billing.

The City's Windows network serves word processing, spreadsheet, database, email, document imaging, and GIS applications while providing security and connectivity to the Internet.

Information Services supports a total of 325 personal computers, 46 network servers and 1 AS/400 mid-range computer which serves City Hall, the Corporation Yard, the Sanitary Plant, the Camarillo Library, and the old Courthouse. Information Services also provides installation, upgrades, technical support, and end-user training to all sites.

Service Level Trends - Service levels for Information Services have continued to increase.

Major Accomplishments 2010-2012

- ◆ Implemented server virtualization technology.
- ◆ Consolidated city data servers in a virtual machine environment.
- ◆ Improved WAN acceleration and data replication to remote sites.
- ◆ Implemented wireless technology at the city emergency operations center.
- ◆ Completed migration to ArcGIS.
- ◆ Implemented ArcReader as primary GIS viewer.
- ◆ Automated Traffic Collision mapping.
- ◆ Implemented 2010 aerial photo.
- ◆ Increased high speed Internet bandwidth at city library.
- ◆ Installed informational kiosk in city library.
- ◆ Installed DVD automated kiosk in city library.
- ◆ Refreshed city website.

Goals and Objectives 2012-2014

- ◆ Implement ArcGIS server.
- ◆ Implement internal and public web mapping applications.
- ◆ Refresh desktop PC hardware and software at all locations.
- ◆ Upgrade HTE to latest version of software.
- ◆ Implement wireless technology in City Hall.

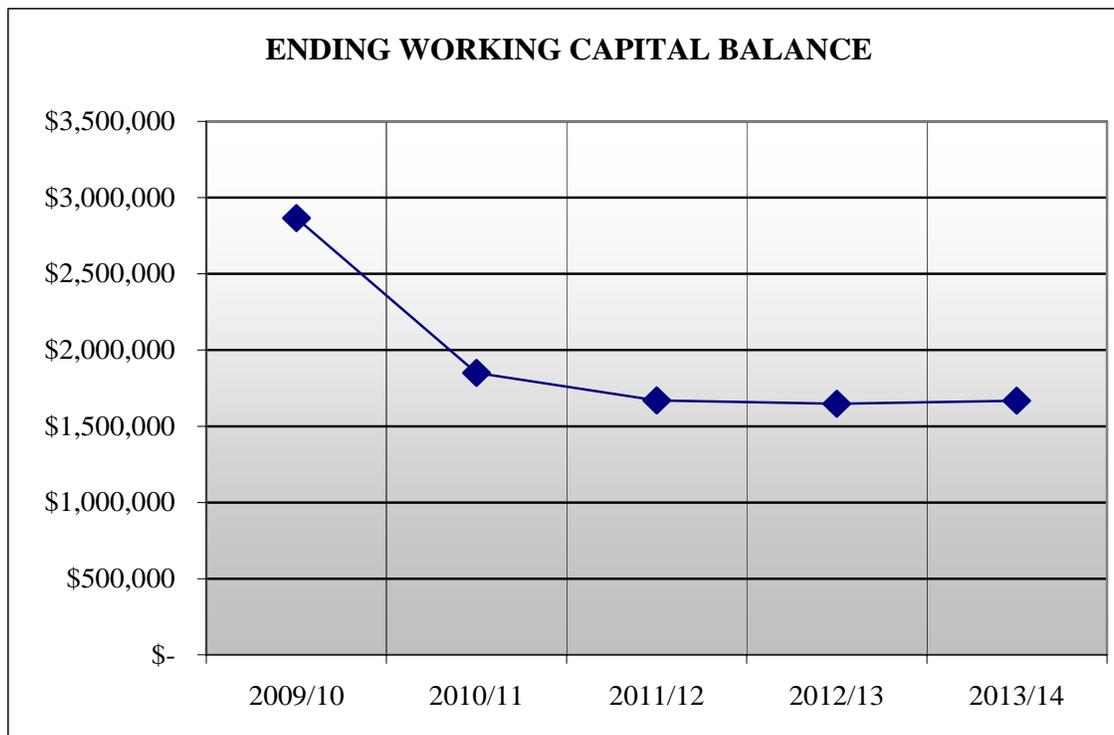
Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 2,638,614	\$ 2,866,752	\$ 1,850,780	\$ 1,670,217	\$ 1,648,347
Revenues	1,852,209	872,450	2,180,835	2,123,046	1,839,700
Expenses	(1,712,952)	(1,920,518)	(2,480,548)	(2,264,066)	(1,938,487)
Adjustments to Working Capital					
Depreciation Expense	64,167	63,154	98,650	98,650	98,650
Capital Outlay	-	(68,327)	-	-	-
Vacation/Sick Adjust	24,714	37,269	20,500	20,500	20,500
Estimated Working Capital Balance June 30	\$ 2,866,752	\$ 1,850,780	\$ 1,670,217	\$ 1,648,347	\$ 1,668,710

Information Services Fund

Full-Time Equivalent Employees

	7.86	7.51	7.77	7.67	7.67
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Revenues and Expenses

Fund No. 530

**Information
Services
Fund**

Description	Actual 2010/11	Amended		
		Budget 2011/12	Adopted Budget 2012/13	2013/14
Revenues				
Photocopy & Map	\$ 202	\$ 800	\$ -	\$ -
Other Operating	473	500	500	500
Interest Income	32,099	10,150	11,450	11,450
Net Adjust. Fair Value	(12,951)	-	-	-
ISF Allocated Charges	852,627	2,169,385	2,111,096	1,827,750
Total Revenues	\$ 872,450	\$ 2,180,835	\$ 2,123,046	\$ 1,839,700
Expenses-Information Systems				
Salaries and Benefits	\$ 584,782	\$ 583,772	\$ 580,617	\$ 599,380
Operational Charges	258,102	507,617	619,470	323,265
Allocations	120,916	119,965	120,579	121,078
Capital Expenses	36,134	122,366	20,000	5,000
Info. Systems Total	999,934	1,333,720	1,340,666	1,048,723
Expenses-Telephone Systems				
Salaries and Benefits	38,198	20,294	20,840	21,781
Operational Charges	54,884	89,200	66,700	66,700
Allocations	808	349	359	368
Tele. Systems Total	93,890	109,843	87,899	88,849
Expenses-GIS				
Salaries and Benefits	351,161	369,384	372,840	392,407
Operational Charges	33,598	25,850	27,250	15,050
Allocations	9,436	8,207	8,285	8,494
GIS Total	394,195	403,441	408,375	415,951
Expenses-Library I.S. Services				
Salaries and Benefits	205,692	215,873	214,452	226,050
Operational Charges	194,649	299,585	109,620	55,750
Allocations	5,140	4,436	4,404	4,514
Capital Expenses	32,194	15,000	-	-
Library I.S. Svc. Total	437,675	534,894	328,476	286,314
Depreciation/Amortization				
Depreciation Expense	63,154	98,650	98,650	98,650
Contra - Fixed Asset Capital	(68,327)	-	-	-
Total Expenses	\$ 1,920,521	\$ 2,480,548	\$ 2,264,066	\$ 1,938,487

Mission - To procure fuel-efficient vehicles and equipment for the City fleet in a cost-effective manner, and to maintain safe operating conditions while extending the useful life.

Services - City vehicles and various types of equipment are purchased, maintained, and repaired by Fleet staff using a combination of in-house and outsourced shops, with the majority of maintenance being performed by City mechanics. Outsourcing occurs when specialized tools, equipment, or knowledge are required. In addition to providing procurement, preventive maintenance, and repair, fleet maintenance personnel:

- ◆ Prepare blanket and field purchase orders.
- ◆ Maintain parts and supplies.
- ◆ Generate work orders, run reports, bill departments.
- ◆ Prepare month-end statements for the Finance Department.
- ◆ Provide limited repairs on other mechanical systems and at times, fabricate and weld specialized tools and equipment to be used in various field operations.

Service Level Trends - Service levels continue to increase as the fleet size and demand for vehicles and equipment increases.

Major Accomplishments 2010-2012

- ◆ Complied with the California Air Resources Board (CARB) regulations for diesel engine emission reductions by retrofitting or replacing diesel powered vehicles and performing certified annual testing.
- ◆ Updated the five year Projected Replacement Cost Set Aside Schedule to ensure sufficient vehicle and equipment funding.
- ◆ Upgraded fleet maintenance equipment to diagnose and repair newer model vehicle technology to reduce outside repair costs.
- ◆ Consolidated vehicle purchases for more competitive pricing and purchased alternative fuel and hybrid vehicles whenever possible.

Goals and Objectives 2012-2014

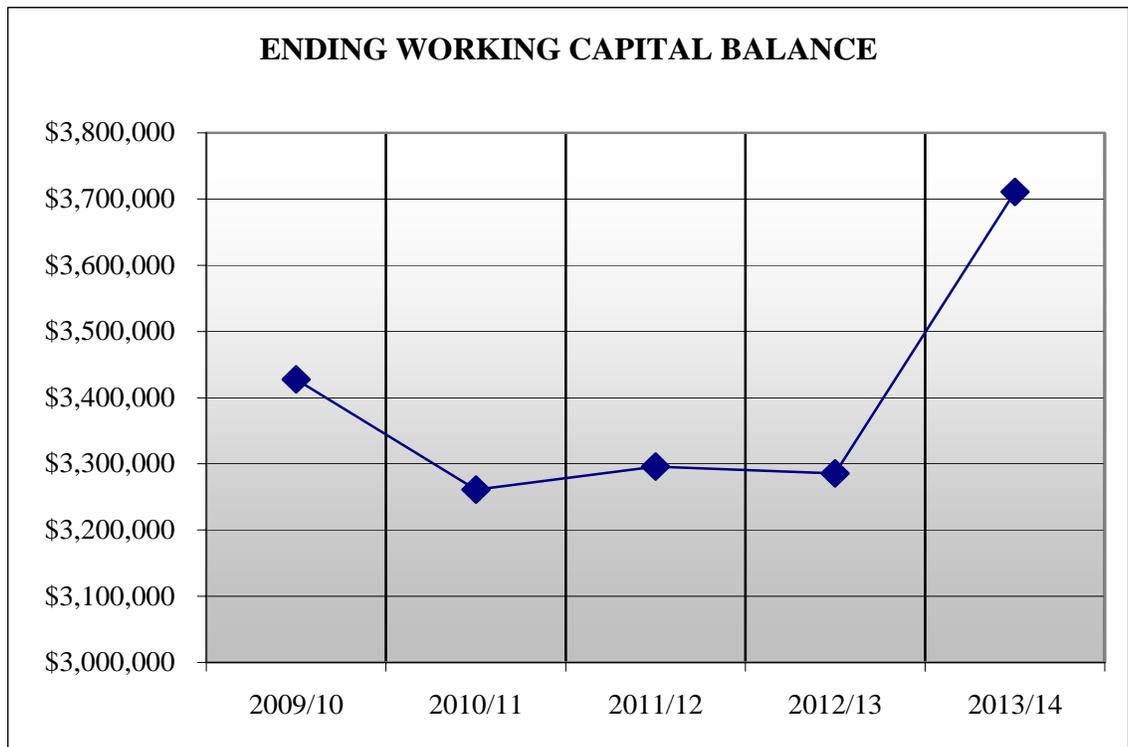
- ◆ Research new developments and technology in the field of fleet maintenance.
- ◆ Continue to adhere to the CARB regulations for diesel engine emissions.
- ◆ Extend the useful life of vehicles wherever possible.
- ◆ Comply with the California Highway Patrol (CHP) requirements to maintain commercial motor vehicles as outlined in the CHP maintenance program.

**Vehicles &
Equipment
Fund**

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 3,199,715	\$ 3,427,826	\$ 3,261,191	\$ 3,295,860	\$ 3,285,569
Revenues	796,371	886,399	895,452	1,003,926	1,003,926
Expenses	(755,273)	(782,108)	(1,303,513)	(1,406,017)	(919,654)
Net Transfers (to)/from Other Funds	141,350	-	101,930	51,000	-
Adjustments to Working Capital					
Depreciation Expense	268,691	296,048	331,700	331,700	331,700
Capital Outlay	(225,328)	(582,593)	-	-	-
Vacation/Sick Adjust.	2,300	15,619	9,100	9,100	9,100
Estimated Working Capital Balance June 30	\$ 3,427,826	\$ 3,261,191	\$ 3,295,860	\$ 3,285,569	\$ 3,710,641

Full-Time Equivalent Employees	2.45	2.45	2.45	2.45	2.45
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Revenues, Expenses and Transfers

Fund No. 540

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ 43,757	\$ 21,600	\$ 23,300	\$ 23,300
Net Adjustment Fair Value	(17,654)	-	-	-
Gain-Asset Disposal	70,173	7,728	-	-
Vehicle Usage	352,018	422,824	486,526	486,526
Vehicle Maintenance	438,105	443,300	494,100	494,100
Total Revenues	\$ 886,399	\$ 895,452	\$ 1,003,926	\$ 1,003,926
Expenses				
Salaries and Benefits	\$ 320,312	\$ 334,604	\$ 341,844	\$ 353,558
Operational Charges	149,925	145,100	133,950	133,950
Allocation/Depreciation	311,871	351,125	353,703	351,341
Capital Expenses	585,040	472,684	576,520	80,805
Contra - Fixed Asset Cap.	(585,040)	-	-	-
Total Expenses	\$ 782,108	\$ 1,303,513	\$ 1,406,017	\$ 919,654
Transfers (to)/from Other Funds				
Gas Tax Fund	\$ -	\$ 87,230	\$ 27,050	\$ -
CSD Operating Fund	-	14,700	23,950	-
Net Transfers (to)/from Other Funds	\$ -	\$ 101,930	\$ 51,000	\$ -

**Vehicles &
Equipment
Fund**

Facility Funds

Mission - To provide a safe, healthy, clean, and comfortable environment for constituents, Council, and staff.

Services - The Facility Division is responsible for providing preventive maintenance and repair to City facilities. Facility maintenance is provided by in-house and outsourced contracts with the majority of work being performed by private contractors. Facilities include:

- ◆ City Hall
- ◆ Constitution Park Pavilion
- ◆ Corporation Yard
- ◆ Old Courthouse
- ◆ Police Station
- ◆ Camarillo Library
- ◆ Old Library
- ◆ Camarillo Ranch House
- ◆ Pleasant Valley Historical Society

New This Year:

- ◆ Camarillo Chamber of Commerce
- ◆ Dizdar Park

Activities include plumbing, carpentry, electrical, painting, repairs, and new construction. Servicing of Heating, Ventilation & Air Conditioning (HVAC) systems, fire alarm systems, security alarms, and custodial services are provided through maintenance contracts.

Service Level Trends - Maintenance has increased as the number of facilities has increased and the building systems age.

Major Accomplishments 2010-2012

- ◆ Awarded Silver Level Energy Leader by Southern California Edison.
- ◆ Reduced overall energy consumption at City Hall, Corp Yard, and Library.
- ◆ Installed LED walkway and parking lot lights at City Hall.
- ◆ Installed LED exit and emergency lights at City Hall and the Corp Yard.
- ◆ Installed Solar power system at the Corp Yard.
- ◆ Performed energy efficient HVAC control upgrades at the Library.
- ◆ Completed installation of a solid roof cover at the library staff entrance.
- ◆ Completed an inspection of critical functions for the Police facility with LAPD and Ventura County law enforcement officials.

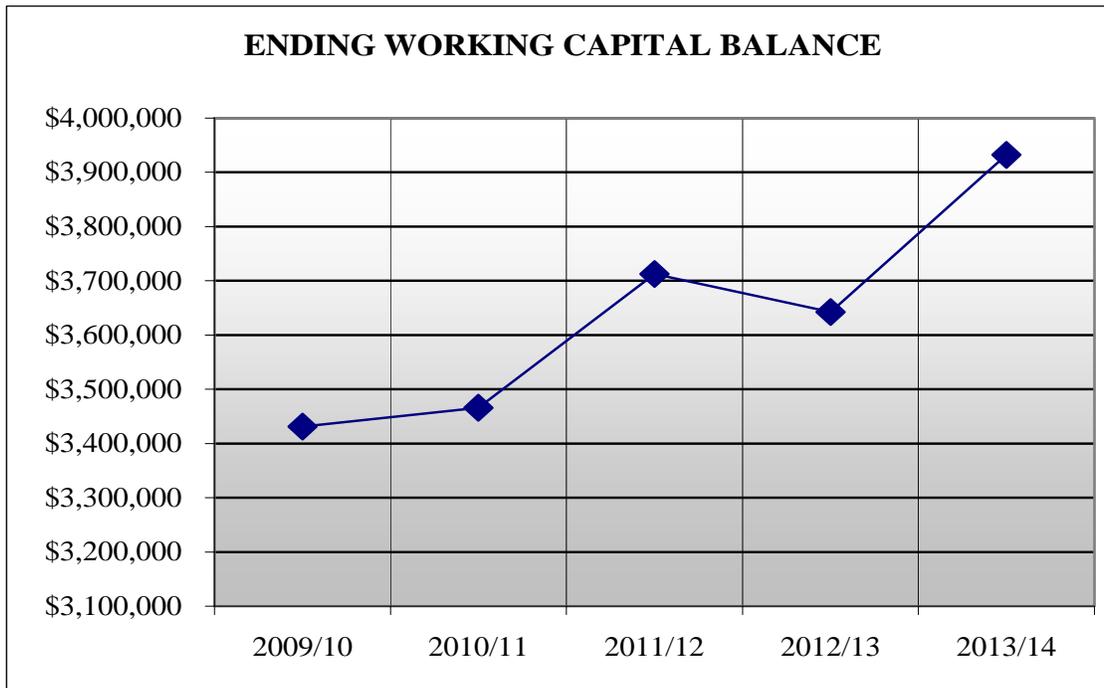
Goals and Objectives 2012-2014

- ◆ Continue to reduce energy and other utility consumption at City facilities.
- ◆ Purchase and use environmentally-friendly green products where possible.
- ◆ Identify and complete the budget year projects listed in the Capital Replacement Plan.
- ◆ Continue to perform preventive maintenance tasks at all City facilities.
- ◆ Provide facility support for the solar power system at the Corporation Yard.
- ◆ Install new emergency generator for the Police facility and EOC.

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 3,393,965	\$ 3,430,993	\$ 3,465,998	\$ 3,712,530	\$ 3,642,187
Revenues	1,243,492	1,528,341	1,546,500	1,527,500	1,527,500
Expenses	(1,294,869)	(1,565,234)	(1,515,068)	(1,812,943)	(1,452,365)
Net Transfers (to)/from Other Funds	-	-	-	-	-
Adjustments to Working Capital					
Depreciation Expense	184,012	182,040	210,100	210,100	210,100
Capital Outlay	-	1,913	-	-	-
Principal Payments on Capital Leases	(106,082)	(110,445)	-	-	-
Vacation/Sick Adjust.	10,475	(1,610)	5,000	5,000	5,000
Estimated Working Capital Balance					
June 30	\$ 3,430,993	\$ 3,465,998	\$ 3,712,530	\$ 3,642,187	\$ 3,932,422
Full-Time Equivalent Employees	1.78	1.78	1.53	1.38	1.38

City Hall Facility Fund



**City Hall
Facility
Fund**

Revenues, Expenses and Transfers

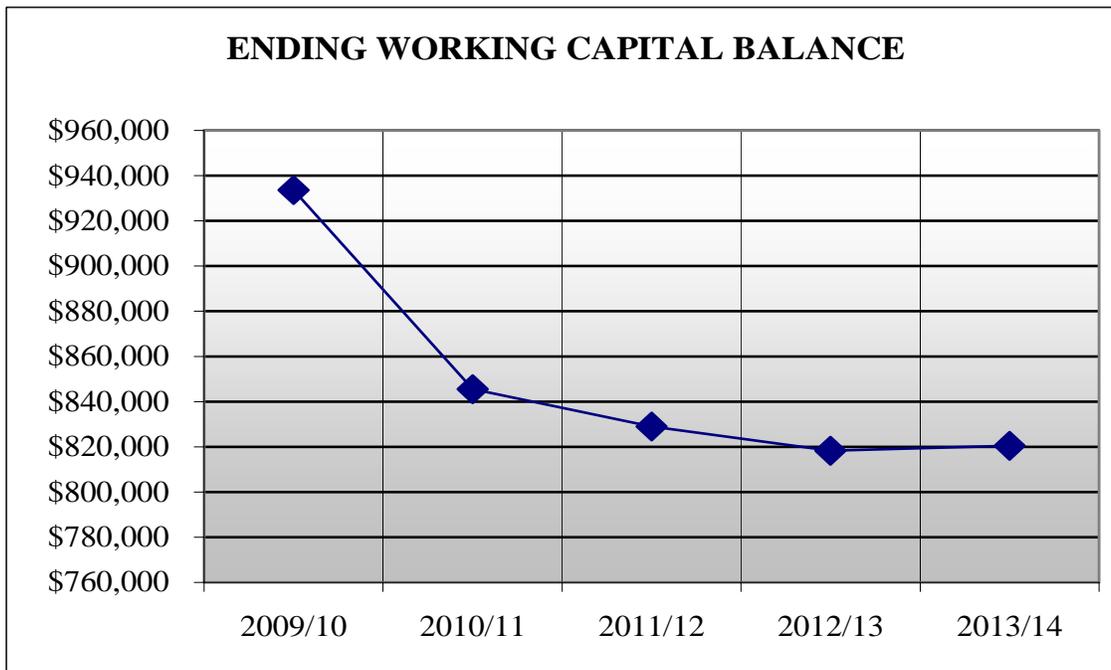
Fund No. 550

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ 47,516	\$ 21,500	\$ 27,500	\$ 27,500
Net Adjust. Fair Value	(19,171)	-	-	-
Reimbursements	-	25,000	-	-
ISF Allocated Charges	1,499,996	1,500,000	1,500,000	1,500,000
Total Revenues	\$ 1,528,341	\$ 1,546,500	\$ 1,527,500	\$ 1,527,500
Expenses				
Salaries and Benefits	\$ 214,313	\$ 206,067	\$ 190,067	\$ 198,940
Operational Charges	370,440	399,571	410,612	357,837
Allocation/Depreciation	980,481	798,980	842,264	836,338
Capital Expenses	-	-	255,000	-
Capital Lease-Prin. Pyts.	106,082	110,450	115,000	59,250
Contra to Capital Lease	(106,082)	-	-	-
Total Expenses	\$ 1,565,234	\$ 1,515,068	\$ 1,812,943	\$ 1,452,365
Transfer (to)/from CIP Fund	\$ -	\$ -	\$ -	\$ (400,000)

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 883,230	\$ 933,694	\$ 845,552	\$ 829,004	\$ 818,233
Revenues	236,544	187,580	203,500	200,700	200,700
Expenses	(250,654)	(211,838)	(305,998)	(297,421)	(284,403)
Net Transfers (to)/ from Other Funds	(3,732)	(131,457)	-	-	-
Adjustments to Working Capital					
Depreciation Expense	83,678	83,420	84,450	84,450	84,450
Principal Payments on Capital Leases	(14,992)	(15,608)	-	-	-
Vacation/Sick Adjust.	(304)	(404)	1,500	1,500	1,500
Other, net	(76)	165	-	-	-
Estimated Working Capital Balance June 30	\$ 933,694	\$ 845,552	\$ 829,004	\$ 818,233	\$ 820,480
Full-Time Equivalent Employees	0.22	0.22	0.16	0.21	0.21

**Corporation
Yard
Facility
Fund**



Revenues, Expenses and Transfers

Fund No. 551

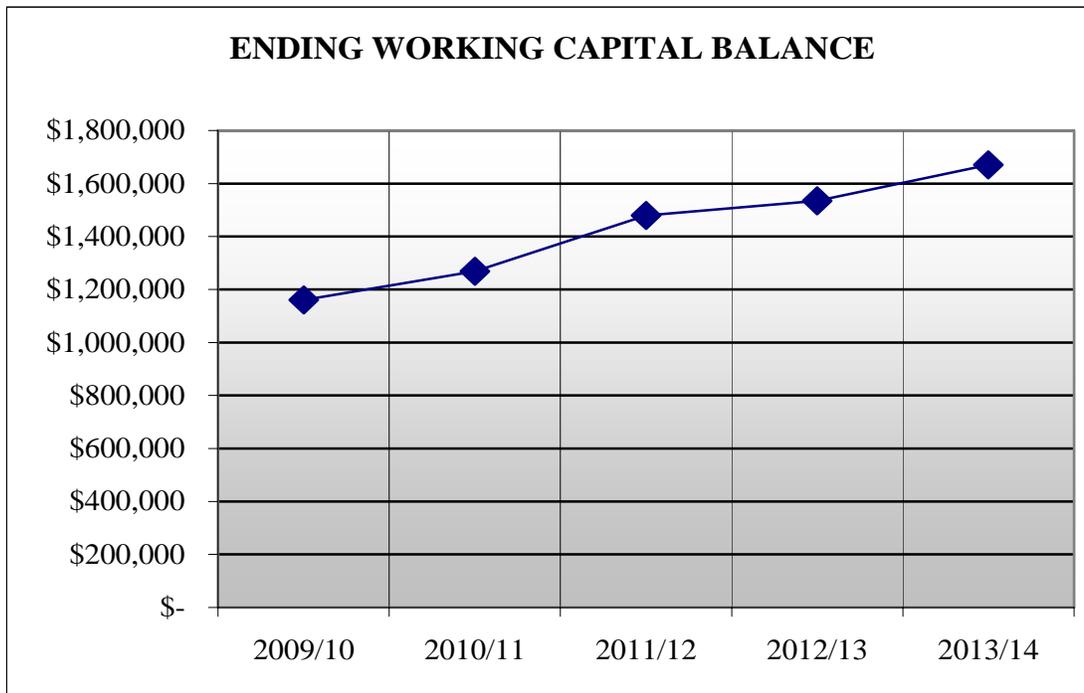
**Corporation
Yard
Facility
Fund**

Description	Actual		Amended Budget		Adopted Budget	
	2010/11		2011/12		2012/13	2013/14
Revenues						
Interest Income	\$ 12,707	\$	6,500	\$	5,700	\$ 5,700
Net Adjust. Fair Value	(5,127)		-		-	-
Other Non-operating	-		17,000		15,000	15,000
ISF Allocated Charges	180,000		180,000		180,000	180,000
Total Revenues	\$ 187,580	\$	203,500	\$	200,700	\$ 200,700
Expenses						
Salaries and Benefits	\$ 32,322	\$	24,465	\$	32,554	\$ 33,820
Operational Charges	65,771		73,346		70,250	65,600
Allocation/Depreciation	113,745		191,937		177,717	176,283
Capital Lease-Prin. Pyts	15,608		16,250		16,900	8,700
Contra to Capital Lease	(15,608)		-		-	-
Total Expenses	\$ 211,838	\$	305,998	\$	297,421	\$ 284,403
Transfer (to)/from CIP Fund	\$ (131,457)	\$	-	\$	-	\$ -

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 1,096,399	\$ 1,160,541	\$ 1,268,110	\$ 1,480,019	\$ 1,535,014
Revenues	174,138	209,558	582,671	249,800	249,800
Expenses	(244,549)	(236,695)	(526,612)	(350,655)	(270,612)
Adjustments to Working Capital					
Depreciation Expense	134,857	134,857	153,850	153,850	153,850
Vacation/Sick Adjust.	(304)	(151)	2,000	2,000	2,000
Estimated Working Capital Balance June 30	\$ 1,160,541	\$ 1,268,110	\$ 1,480,019	\$ 1,535,014	\$ 1,670,052
Full-Time Equivalent Employees	0.32	0.32	0.26	0.31	0.31

Police Facility Fund



Revenues and Expenses**Fund No. 552****Police
Facility
Fund**

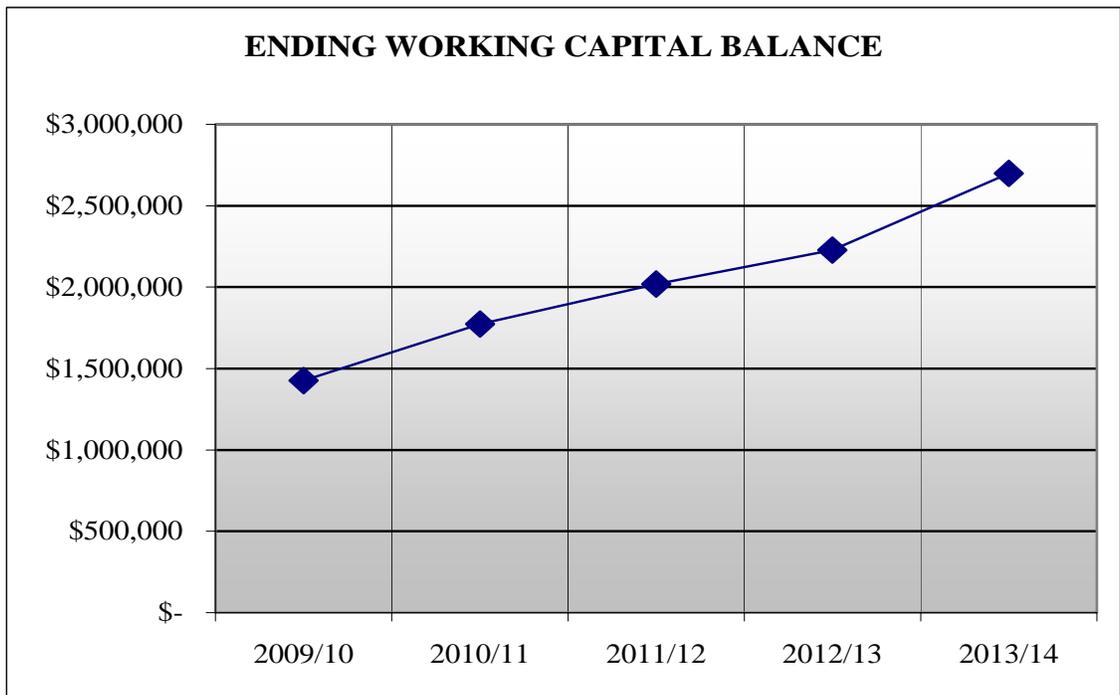
Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
UASI Grant	\$ -	\$ 232,371	\$ -	\$ -
Interest Income	16,023	10,300	9,800	9,800
Net Adjust. Fair Value	(6,465)	-	-	-
ISF Allocated Charges	200,000	340,000	240,000	240,000
Total Revenues	\$ 209,558	\$ 582,671	\$ 249,800	\$ 249,800
Expenses				
Salaries and Benefits	\$ 42,889	\$ 36,563	\$ 44,964	\$ 46,655
Operational Charges	50,631	99,650	73,100	66,900
Allocation/Depreciation	143,175	390,399	157,591	157,057
Capital Expenses	-	-	75,000	-
Total Expenses	\$ 236,695	\$ 526,612	\$ 350,655	\$ 270,612

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 1,407,260	\$ 1,426,639	\$ 1,774,186	\$ 2,019,863	\$ 2,228,319
Revenues	1,472,025	1,521,023	1,286,240	1,305,850	1,535,850
Expenses	(2,137,531)	(2,291,213)	(2,176,483)	(2,206,644)	(2,174,763)
Net Transfers (to)/from Other Funds	-	-	26,670	-	-
Adjustments to Working Capital					
Depreciation Expense	1,111,805	1,111,805	1,102,250	1,102,250	1,102,250
Capital Contribution	(429,800)	-	-	-	-
Vacation/Sick Adjust.	2,880	5,932	7,000	7,000	7,000
Estimated Working Capital Balance June 30	\$ 1,426,639	\$ 1,774,186	\$ 2,019,863	\$ 2,228,319	\$ 2,698,656

Full-Time Equivalent Employees	1.70	1.70	1.44	1.54	1.54
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Library Facility Fund



Revenues, Expenses and Transfers

Fund No. 553

**Library
Facility
Fund**

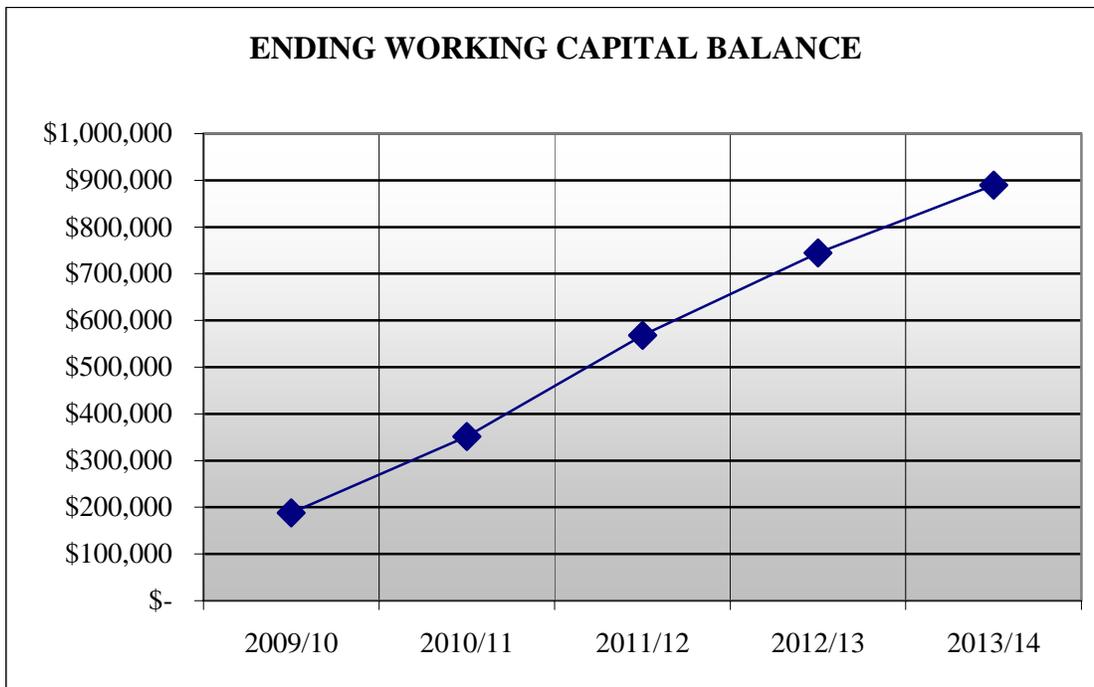
Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ 21,737	\$ 14,800	\$ 14,950	\$ 14,950
Net Adjustment Fair Value	(8,770)	-	-	-
Reimbursements	349	70	-	-
Rental Income	11,645	11,250	11,250	11,250
Concession Rentals	9,298	6,650	6,650	6,650
Security Guard Service Rental	6,018	3,350	3,000	3,000
Photography	-	120	-	-
Other Non-operating	746	-	-	-
ISF Allocated Charges	1,480,000	1,250,000	1,270,000	1,500,000
Total Revenues	\$ 1,521,023	\$ 1,286,240	\$ 1,305,850	\$ 1,535,850
Expenses				
Salaries and Benefits	\$ 215,773	\$ 177,029	\$ 200,172	\$ 207,233
Operational Charges	515,440	567,198	574,050	534,650
Allocation/Depreciation	1,560,000	1,405,586	1,422,422	1,432,880
Capital Expenses	-	26,670	10,000	-
Total Expenses	\$ 2,291,213	\$ 2,176,483	\$ 2,206,644	\$ 2,174,763
Transfer (to)/from Library Special Revenue Fund	\$ -	\$ 26,670	\$ -	\$ -

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 105,992	\$ 187,939	\$ 351,651	\$ 567,867	\$ 744,227
Revenues	276,690	287,171	323,200	244,650	214,650
Expenses	(251,310)	(175,198)	(161,084)	(122,390)	(123,483)
Adjustments to Working Capital					
Depreciation Expense	53,606	53,606	53,600	53,600	53,600
Vacation / Sick Adjust.	2,961	(1,867)	500	500	500
Estimated Working Capital Balance June 30	\$ 187,939	\$ 351,651	\$ 567,867	\$ 744,227	\$ 889,494

Camarillo Ranch Facility Fund

Full-Time Equivalent Employees	2009/10	2010/11	2011/12	2012/13	2013/14
	0.40	0.40	0.15	0.13	0.13



**Camarillo
Ranch
Facility
Fund**

Revenues and Expenses

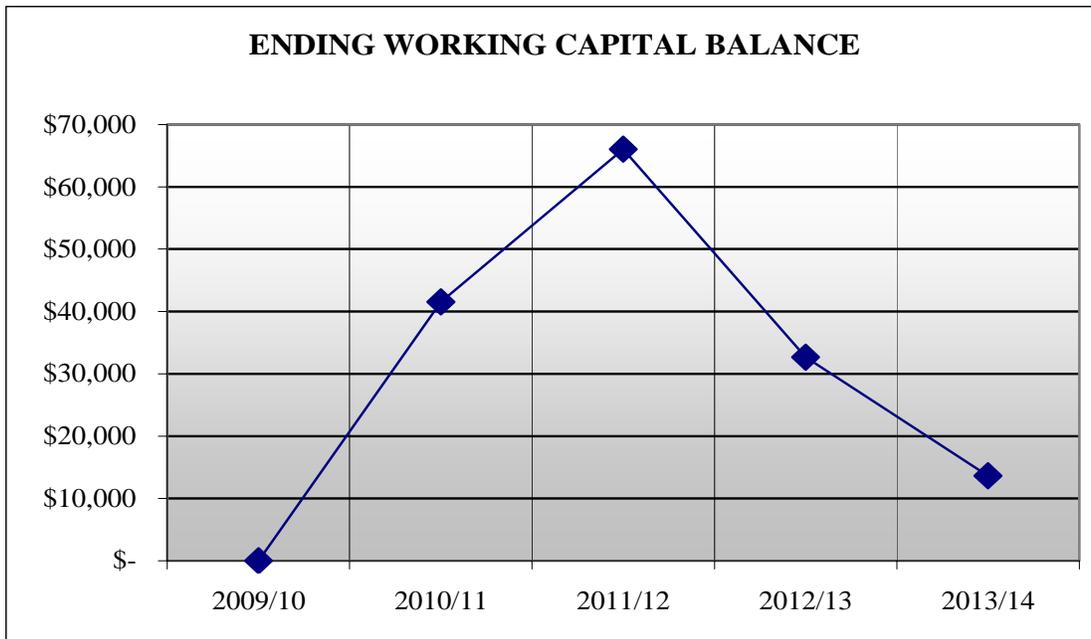
Fund No. 554

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ 3,640	\$ 3,200	\$ 4,650	\$ 4,650
Net Adjustment Fair Value	(1,469)	-	-	-
ISF Allocated Charges	285,000	320,000	240,000	210,000
Total Revenues	\$ 287,171	\$ 323,200	\$ 244,650	\$ 214,650
Expenses				
Salaries and Benefits	\$ 50,314	\$ 62,567	\$ 36,350	\$ 38,089
Operational Charges	52,109	28,843	16,160	15,367
Allocation/Depreciation	72,775	69,674	69,880	70,027
Total Expenses	\$ 175,198	\$ 161,084	\$ 122,390	\$ 123,483

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ -	\$ -	\$ 41,549	\$ 66,048	\$ 32,658
Revenues	-	-	50	300	300
Expenses	-	(10,390)	(35,304)	(48,440)	(34,077)
Net Transfers (to)/ from Other Funds	-	46,000	45,000	-	-
Adjustments to Working Capital					
Depreciation Expense	-	5,939	14,253	14,250	14,250
Estimated Working Capital Balance June 30	\$ -	\$ 41,549	\$ 66,048	\$ 32,658	\$ 13,631
Full-Time Equivalent Employees	-	-	0.07	0.07	0.07

Camarillo Chamber of Commerce Facility Fund



**Camarillo
Chamber of
Commerce
Facility
Fund**

Revenues, Expenses and Transfers

Fund No. 555

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Interest Income	\$ -	\$ 50	\$ 300	\$ 300
Expenses				
Salaries and Benefits	\$ -	\$ 7,335	\$ 7,659	\$ 8,099
Operational Charges	4,451	10,766	11,000	8,500
Allocation/Depreciation	5,939	17,203	17,481	17,478
Capital Expenses	-	-	12,300	-
Total Expenses	\$ 10,390	\$ 35,304	\$ 48,440	\$ 34,077
Transfer (to)/from General Fund	\$ 46,000	\$ 45,000	\$ -	\$ 35,000

Mission - To protect the public health and welfare by providing removal of solid waste, yard waste, recyclable materials, e-waste, universal waste, and hazardous waste from residential customers throughout the city.

Services - The Solid Waste Division administers programs providing for collection of solid waste, yard waste, composting, and curbside recycling services. Separate containers are provided for each type of material. Residential solid waste and yard waste must fit within the appropriate container and are collected on a weekly basis. Unlimited amounts of curbside recyclables are collected on a bi-weekly basis. Extra waste, such as Christmas trees generated during the holiday season, is collected without an additional charge. All collection services are provided through a contract with a private solid waste hauler.

In addition to regular collection services, residents may have two bulky items collected per calendar year at no additional charge, by advance arrangement with the hauler. Bulky items include:

- ◆ Furniture
- ◆ Small household appliances
- ◆ Carpets
- ◆ Mattresses
- ◆ Tires
- ◆ Water heaters
- ◆ Oversized yard waste such as tree trunks and large branches

Residential customers may choose between several different levels of service, with costs based on the amount of solid waste generated. A volume-based rate structure provides for equity between customers and encourages recycling by providing an incentive to minimize the amount of non-recyclable solid waste generated.

The Solid Waste Division also administers the Household Hazardous Waste Program, by which residents of Camarillo may dispose of household hazardous waste, e-waste and garden chemical products safely and efficiently without charge. Local businesses may also dispose of small quantities of hazardous waste and are charged a fee for cost recovery.

Service Level Trends - Service levels are expected to remain constant for the next several years; however, the number of customers served will increase as new homes will be constructed and occupied.

Major Accomplishments 2010-2012

- ◆ Enhanced recycling with additional programs involving schools, parks, and local businesses.
- ◆ Successfully complied with e-waste regulations and provided free e-waste collection events.
- ◆ Provided free household hazardous waste disposal services.
- ◆ Complied with CalRecycle regulations, successfully implemented the City's Source Reduction and Recycling Element (SRRE), and met the state's annual diversion mandates.
- ◆ Complied with the California Department of Toxic and Substance Control – Universal Waste and Household Hazardous waste regulations.
- ◆ Complied with the Large Venue & Large Events recycling requirements that are required for the top ten percent of events that attract 2,000 or more individuals per day of operation.
- ◆ Successfully provided a compost bin program to encourage waste reduction by composting and vermiculture.

Solid Waste Fund

- ◆ Continued battery recycling programs at City Hall, the Camarillo Library, and the Camarillo Senior Center.
- ◆ Hosted free paper shredding events for secure destruction of residents' sensitive and important documents.
- ◆ Successfully provided "No Drugs Down the Drain" program in a cost efficient and secure manner with Sheriff's Department staff.
- ◆ Enhanced the City's recycling web page to include additional resources.
- ◆ Continued solid waste and recycling programs communication with citizens through the bi-monthly *CityScene* newsletter.
- ◆ Continued solid waste self-haul and exemption program.
- ◆ Continued construction debris recycling program.

Goals and Objectives 2012-2014

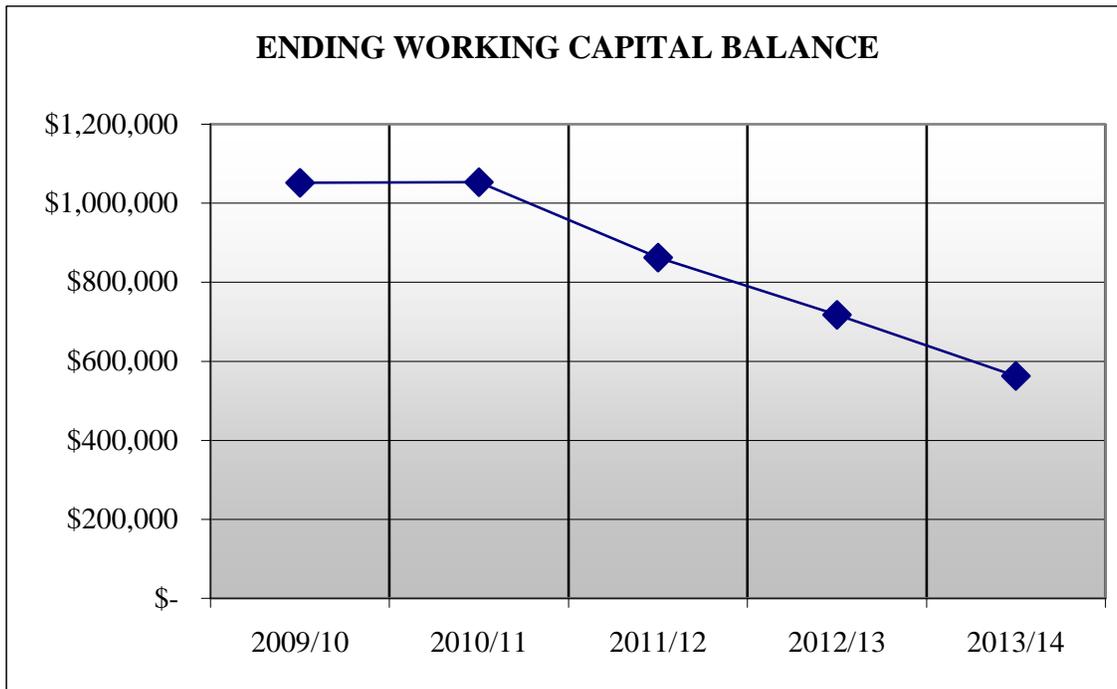
- ◆ Provide backyard composters at reduced rates and provide compost workshops.
- ◆ Provide free paper shredding events.
- ◆ Continue communication with citizens through the bi-monthly *CityScene* newsletter.
- ◆ Continue to:
 - Fully comply with State Department of Toxic Substance Control and CalRecycle regulations through the SRRE.
 - Enhance recycling and solid waste programs through cost efficiencies.
 - Fully comply with AB 2176, the top ten percent Large Venue & Large Events recycling.
 - Provide:
 - Businesses, schools, and parks with waste reduction, education, and recycling outreach.
 - Education and outreach to increase used motor oil and filter recycling.
 - Education and outreach pertaining to electronic waste, universal waste, and battery recycling.
 - Household hazardous waste and e-waste diversion collection round-ups.

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 1,138,138	\$ 1,051,455	\$ 1,053,615	\$ 862,628	\$ 717,141
Revenues	5,962,217	6,025,343	6,020,013	6,188,568	6,362,058
Expenses	(6,048,900)	(6,023,183)	(6,214,500)	(6,337,555)	(6,520,209)
Adjustments to Working Capital					
Vacation/Sick Adjust.	-	-	3,500	3,500	3,500
Estimated Working Capital Balance June 30	\$ 1,051,455	\$ 1,053,615	\$ 862,628	\$ 717,141	\$ 562,490

**Solid
Waste
Fund**

Full-Time Equivalent Employees	0.80	0.80	0.98	0.98	0.98
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Revenues and Expenses

Fund No. 805

**Solid
Waste
Fund**

Description	Actual 2010/11	Amended		Adopted Budget	
		Budget 2011/12	2012/13	2013/14	
Revenues					
Used Oil Grant	\$ 23,866	\$ 19,286	\$ 19,286	\$ 19,286	\$ 19,286
Bev. Container Recycle Prog.	17,695	17,927	17,452	17,452	17,452
Other Operating	91	-	-	-	-
Compost Bin Program	1,875	700	700	700	700
Rubbish Collection	5,605,499	5,614,400	5,782,830	5,956,320	5,956,320
Source Reduct/Recover	187,311	190,000	190,000	190,000	190,000
Household Hazard. Waste	105,975	96,000	96,000	96,000	96,000
Solid Waste Bag Tags	415	500	500	500	500
Solid Waste Barrel Exchg	1,195	2,200	2,200	2,200	2,200
Late Payment Penalty	75,171	74,000	74,000	74,000	74,000
Interest Income	10,478	5,000	5,600	5,600	5,600
Net Adjust. Fair Value	(4,228)	-	-	-	-
Total Revenues	\$ 6,025,343	\$ 6,020,013	\$ 6,188,568	\$ 6,362,058	
Expenses-Solid Waste Contractor					
Operational Charges	\$ 5,692,790	\$ 5,701,010	\$ 5,877,090	\$ 6,052,024	
Expenses-Solid Waste Planning					
Salaries and Benefits	100,957	181,185	168,335	177,248	
Operational Charges	194,748	252,900	235,312	235,812	
Grants/Allocations	34,688	79,405	56,818	55,125	
Total Solid Waste Planning	330,393	513,490	460,465	468,185	
Total Expenses	\$ 6,023,183	\$ 6,214,500	\$ 6,337,555	\$ 6,520,209	

Mission - To provide safe, reliable, and low-cost transportation for people who are transit-dependent and others who desire a transportation alternative to the automobile.

Services - The Camarillo Area Transit (CAT) provides a Fixed-Route service that serves major destinations within the City. A Dial-a-Ride service is also available for all destinations within the City limits. A transit service provider under City contract is responsible for dispatching, operation and maintenance of the City owned buses.

Service Level Trends - Service performance has been improving with increasing ridership and an expanded fleet of City buses.

Major Accomplishments 2010-2012

- ◆ Installed bus shelter at the Central Avenue transfer point.
- ◆ Purchased new transit vehicles for Dial-a-Ride service including a minivan.
- ◆ Coordinated efforts with countywide transit agencies on completion of the transit study prepared by the Ventura County Transportation Commission (VCTC).
- ◆ Continued providing Shopper Shuttle service for Mira Vista Village and Leisure Village residents.
- ◆ Continued supplemental Dial-a-Ride service by a private contractor.
- ◆ Expanded Dial-a-Ride service hours of operation from previous 7:30 a.m. to 5:30 p.m. to new 7:00 a.m. to 7:00 p.m.

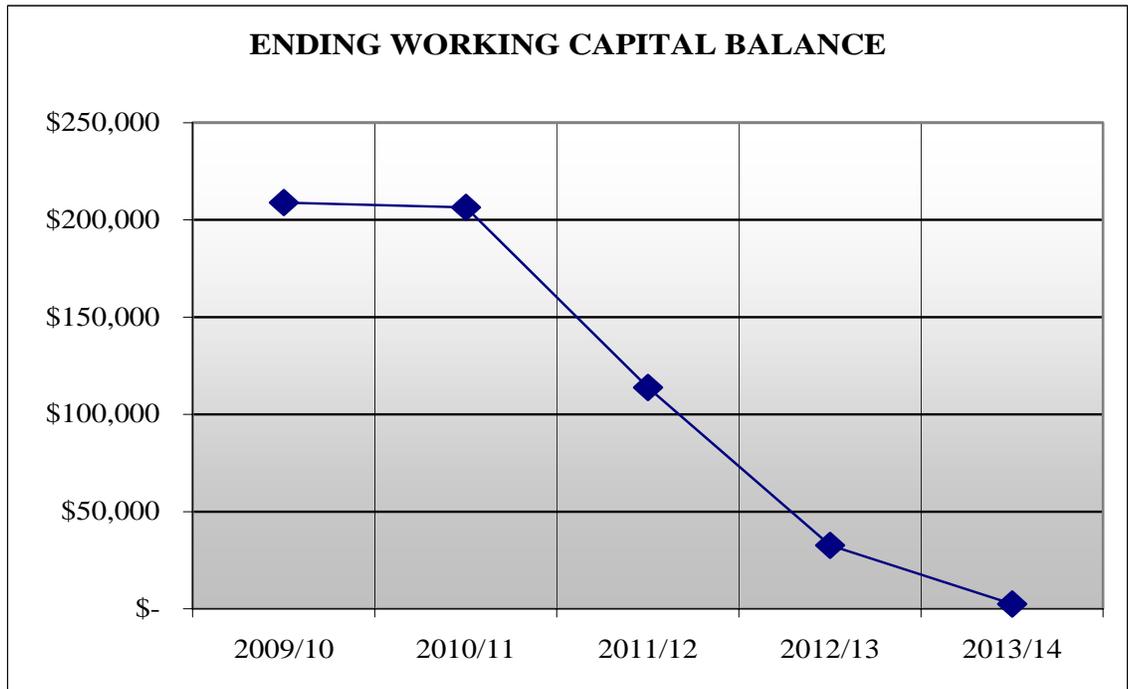
Goals and Objectives 2012-2014

- ◆ Purchase three new minivans for Dial-a-Ride service.
- ◆ Control costs for both Fixed-Route and Dial-a-Ride services.
- ◆ Continue maintenance of the Camarillo Train station.
- ◆ Coordinate with other transit services in Ventura County.
- ◆ Continue to enhance performance measures for both Fixed-Route and Dial-a-Ride services.
- ◆ Promote transit services in the community via the Senior Expo and other community events.

**Transit
Fund**

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital					
July 1	\$ 338,630	\$ 208,900	\$ 206,515	\$ 113,765	\$ 32,648
Revenues	758,937	818,628	732,835	730,580	956,500
Expenses	(1,428,016)	(1,465,649)	(1,777,985)	(1,634,897)	(1,609,954)
Net Transfers (to)/from Other Funds	600,000	765,000	800,000	675,000	475,000
Adjustments to Working Capital					
Depreciation Expense	124,184	135,292	144,200	144,200	144,200
Capital Outlay	(190,293)	(257,790)	-	-	-
Vacation/Sick Adjust.	5,458	2,134	8,200	4,000	4,000
Estimated Working Capital Balance June 30	\$ 208,900	\$ 206,515	\$ 113,765	\$ 32,648	\$ 2,394
Full-Time Equivalent Employees	0.80	0.80	1.20	0.95	0.95



Revenues, Expenses and Transfers

Fund No. 810

**Transit
Fund**

Description	Actual 2010/11	Amended		Adopted Budget	
		Budget 2011/12	2012/13	2013/14	
Revenues					
FTA Assist Bus O & M	\$ 450,000	\$ 450,000	\$ 425,000	\$ 450,000	
FTA Metrolink Station O&M	45,048	80,000	57,080	80,000	
FTA Buses	203,609	104,000	104,000	132,000	
FTA Metrolink Station	-	-	50,000	200,000	
Other Operating	2,500	2,500	2,500	2,500	
Bus Fares-Regular	74,574	69,000	69,000	69,000	
Bus Fares-Leisure Village	16,000	16,000	16,000	16,000	
Bus Fares-Intercity	14,434	7,000	7,000	7,000	
Reimbursements	12,463	-	-	-	
Gain-Asset Disposal	-	4,335	-	-	
Total Revenues	\$ 818,628	\$ 732,835	\$ 730,580	\$ 956,500	
Expenses-Transit Operations					
Salaries and Benefits	\$ 126,053	\$ 183,349	\$ 150,656	\$ 157,353	
Operational Charges	1,115,432	1,158,100	1,124,500	1,094,500	
Allocation/Depreciation	158,669	169,561	167,666	166,026	
Capital Expenses	257,790	180,000	104,000	104,000	
Contra to Capital Expenses	(257,790)	-	-	-	
Total Transit Operations	1,400,154	1,691,010	1,546,822	1,521,879	
Expenses-Metrolink Station Maint					
Operational Charges	65,495	86,975	88,075	88,075	
Total Expenses	\$ 1,465,649	\$ 1,777,985	\$ 1,634,897	\$ 1,609,954	
Transfers (to)/from Other Funds					
General Fund	\$ 690,000	\$ 800,000	\$ 575,000	\$ 525,000	
Cap. Improve. Projects Fund	-	-	(50,000)	(200,000)	
Air Quality Management Fund	75,000	-	150,000	150,000	
Net Transfers (to)/from Other Funds	\$ 765,000	\$ 800,000	\$ 675,000	\$ 475,000	

Water Utility Fund

Mission - To deliver a dependable and plentiful supply of water to meet the present and future needs of customers through cost-effective management and maintenance of the infrastructure, while addressing environmental and regulatory issues.

Services - The Water Division is responsible for supplying water to approximately 13,272 service connections. In 2011, 56% of the water was purchased from Calleguas Municipal Water District (CMWD) and was distributed into the system from eight turnouts located throughout the service area. The remaining 44% was pumped from four City-owned wells. Two of the wells are located in the eastern portion of the City adjacent to St. John's Pleasant Valley Hospital. The third active well is on Daily Drive west of Las Posas, and the fourth is a standby well located at the Camarillo Airport. Other services include:

- ◆ Treat pumped groundwater with chlorine for disinfection and with a "sequestering" agent to reduce discoloration from naturally occurring minerals before being introduced into the distribution system.
- ◆ Sample water quality for numerous parameters, taken at the wells, reservoirs and throughout the water system.
- ◆ Report test results to the Department of Public Health on a monthly, quarterly, and annual basis.
- ◆ Maintain an infrastructure of over 216 miles of pipelines and related apparatus.
- ◆ Inspect periodically and maintain water valves and hydrants, ensuring that they are in good working order at all times.
- ◆ Read and bill monthly meters at each of the service connections, with minor repairs done as necessary.
- ◆ Replace meters when they are 20 years of age to reduce water revenue loss due to inaccurate registration.
- ◆ Respond immediately to customer concerns, which may include water quantity, quality, reports of leaks, or pressure problems.

Service Level Trends - For the fiscal years 2012-2014, the City expects a slower pace of new construction, resulting in a moderate increase in the number of service connections. General system-maintenance needs will remain stable due to the water infrastructure being relatively new. Due to the conservative number of new water service connections, customer service activities, will show a slight increase. Ongoing activities including large meter testing and meter replacements will increase due to aging water meters. Timely responses to requests for service from customers remain a high priority. Water conservation measures will also be a high priority, with activities developed to reduce overall demands necessary to meet the environmental and regulatory related reductions in local groundwater and imported water deliveries. As agricultural land develops, the division will continue to acquire additional groundwater allocation to meet future water demands. Administration will continue to manage available resources through the work management and GIS systems.

Major Accomplishments 2010-2012

- ◆ Inspected and cleaned Reservoirs 2 & 6, and recoated Reservoirs 1, 3 & 4.
- ◆ Installed cathodic protection in Reservoirs 1, 3 & 4.
- ◆ Continued enforcement of the water conservation ordinance, resulting in a 25% reduction in deliveries from CMWD.
- ◆ Completed Airport system upgrades with the installation of water mains in Willis Avenue and Airport Way.
- ◆ Offered rebates on high-efficiency washing machines, smart irrigation controllers and high-efficiency sprinkler nozzles.
- ◆ Unveiled the new Water Wise Website found at: www.camarillogardening.com
- ◆ Created a high & low-pressure zone at Camarillo Airport to meet fire flow requirements and improve distribution system pressures.
- ◆ Initiated Arc-Flash equipment labeling and safety training program.
- ◆ Installed and programmed new telemetry system.
- ◆ Updated the Urban Water Management Plan.
- ◆ Updated and distributed the Water Division Emergency Response Plan guidebook.
- ◆ Rehabilitated Well A.
- ◆ Acquired 615 acre-feet of groundwater allocations from Fox Canyon Groundwater Management Agency for Selleck, AMLI, Laro and Ran-Rancho development projects.
- ◆ Completed the annual fire hydrant/water main flushing program.
- ◆ Provided inspection for the completed Springville 16" water main realignment.
- ◆ Rebuilt approximately 50 automatic control valves in the transmission and distribution system.
- ◆ Initiated use of the iWater laptop for standby personnel to make remote adjustments to the telemetry system during afterhours or when away from the office.
- ◆ Completed the ninth round of lead & copper testing at private residences throughout the water system, with no adverse readings found in the results.
- ◆ Installed and replaced cathodic protection anodes at water meter services where needed due to corrosive soil.
- ◆ Continued the meter change-out program, completing approximately 250 meter changes (including register changes and addition of Automated Meter Reader (AMR) equipment) during fiscal year 2010/2011. To date during fiscal year 2011/2012, approximately 500 meter changes were completed.

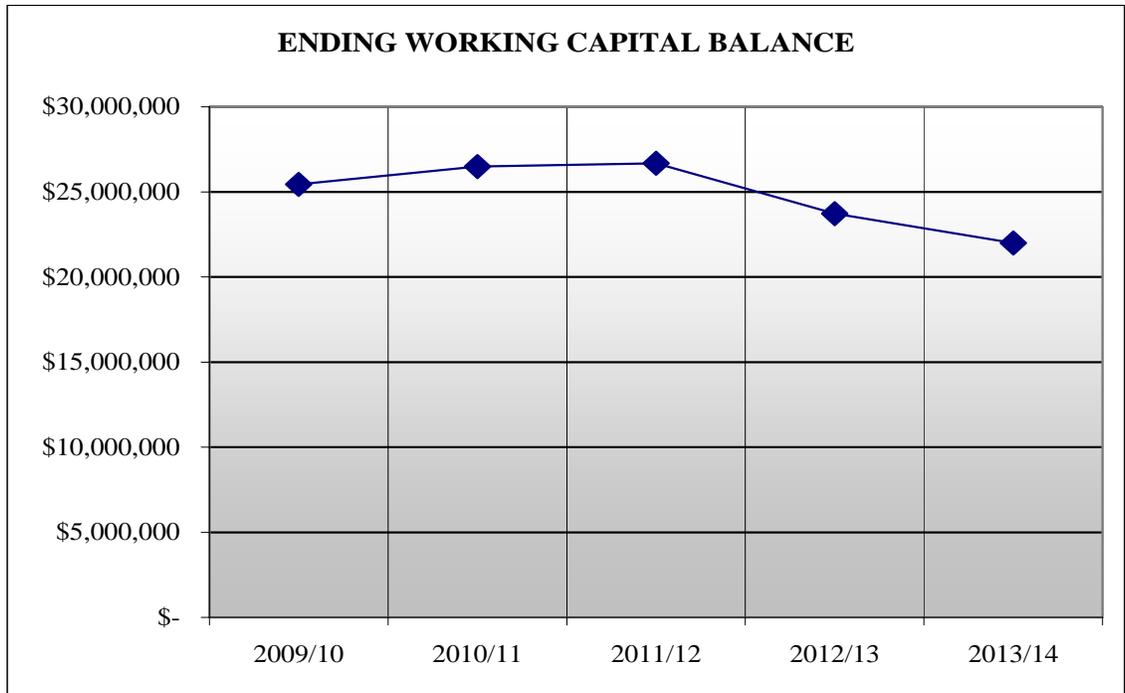
Goals and Objectives 2012-2014

- ◆ Install reclaimed water pipeline for landscape irrigation in Village at the Park.
- ◆ Inspection and cleaning of Reservoir 5.
- ◆ Repave Reservoir 5 when CMWD completes upgrades.
- ◆ Participate in the installation of the Wood Road loop at the Camarillo Airport.
- ◆ Continue meter change-out program, replacing meters that have reached their life expectancy of 20 years.
- ◆ Expand the AMR meter program.
- ◆ Continue accuracy testing of meters 3 inches and larger, and repair or replace as needed.
- ◆ Continue to acquire groundwater allocations from Fox Canyon Groundwater Management Agency as new developments are constructed.
- ◆ Install or replace cathodic protection anodes where needed due to corrosive soil.
- ◆ Continue enforcement of the water conservation ordinance.
- ◆ Continue offering rebates on high-efficiency washing machines, smart irrigation controllers, and high-efficiency sprinkler nozzles.
- ◆ Update the City Water Standard Specifications to current construction methods, to insure that new water system infrastructure is constructed per City requirements.

**Water
Utility
Fund**

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital					
July 1	\$ 24,575,170	\$ 25,440,848	\$ 26,496,582	\$ 26,686,505	\$ 23,724,214
Revenues	11,957,361	11,932,002	13,300,490	11,992,313	12,688,730
Expenses	(10,544,034)	(10,743,947)	(13,978,017)	(15,441,554)	(15,302,330)
Net Transfers (to)/from					
Other Funds	-	(123,932)	(26,000)	(400,000)	-
Adjustments to Working Capital					
Depreciation Expense	812,860	829,587	849,750	849,750	849,750
Capital Outlay	(135,069)	(70,660)	-	-	-
Principal Payment on Bonds/Capital Leases	(11,713)	(12,194)	-	-	-
Non-monetary contrib of Capital Assets	(1,296,064)	(719,931)	-	-	-
Vacation/Sick Adjust.	82,337	(35,191)	43,700	37,200	37,200
Estimated Working Capital Balance June 30	\$ 25,440,848	\$ 26,496,582	\$ 26,686,505	\$ 23,724,214	\$ 21,997,564
Full-Time Equivalent Employees	26.18	26.18	24.85	25.70	25.70



Revenues, Expenses and Transfers

Fund No. 860

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Revenues				
Grants & Subventions				
CA Dept Wtr & Resources	\$ -	\$ -	\$ 75,000	\$ -
Sub-Total	-	-	75,000	-
Charges for Services				
Field Inspection Fees	362	300	33,790	33,790
Plan Check Fees	16,693	5,400	10,550	10,550
Special Project Charges	6,410	5,000	5,000	5,000
Refuse Billing & Penalty	187,535	186,890	186,890	186,890
Other Operating	84,037	42,650	3,600	3,600
Water Sales	7,415,668	8,250,000	7,944,750	8,500,000
Tags/Shut-offs	90,440	88,000	88,000	88,000
Base Rate Charge	2,657,645	2,750,000	2,648,000	2,834,000
Meter Installation	13,454	10,000	10,000	10,000
Irrigation Water	370,350	636,770	613,000	656,000
Construction Water	-	500	500	500
Cross Connection Fee	25,159	25,200	25,200	25,200
New Service Fee	18,245	19,000	19,000	19,000
Sub-Total	10,885,998	12,019,710	11,588,280	12,372,530
Fines/Assessments				
Late Payment Penalty	96,221	116,000	116,000	116,000
Cross Connection Late Fee	1,455	2,000	2,000	2,000
Sub-Total	97,676	118,000	118,000	118,000
Investments/Contributions				
Interest Income	343,477	163,600	177,150	163,600
Net Adjustment Fair Value	(138,580)	-	-	-
Airport Water Base Charge	6,655	7,200	-	-
Airport Wtr Commodity Chg	58,357	61,000	-	-
Developers/Private	494,151	-	-	-
Sub-Total	764,060	231,800	177,150	163,600
Other Revenues				
Rebates & Refunds	-	15,500	-	-
Rental Income	22,523	23,180	23,883	24,600
Capital Improvement Fees	160,768	892,300	10,000	10,000
Other Non-operating	977	-	-	-
Sub-Total	184,268	930,980	33,883	34,600
Total Revenues	\$ 11,932,002	\$ 13,300,490	\$ 11,992,313	\$ 12,688,730

**Water
Utility
Fund**

**Water
Utility
Fund**

Revenues, Expenses and Transfers

Fund No. 860

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Expenses-Customer Services				
Salaries and Benefits	\$ 228,204	\$ 260,885	\$ 272,012	\$ 286,698
Operational Charges	85,556	97,350	112,350	97,350
Allocations	40,573	51,656	57,708	51,602
Customer Services Total	354,333	409,891	442,070	435,650
Expenses-General & Administrative				
Salaries and Benefits	1,103,188	1,249,238	1,248,683	1,289,139
Operational Charges	124,258	403,515	65,450	60,450
Allocations	599,836	688,888	724,430	699,201
Administrative Total	1,827,282	2,341,641	2,038,563	2,048,790
Expenses-Water Resource Management				
Salaries and Benefits	46,955	68,830	55,285	57,343
Operational Charges	54,543	52,300	47,100	37,000
Allocations	13,064	11,093	10,982	11,070
Water Resource Management Total	114,562	132,223	113,367	105,413
Expenses-Meter Readers				
Salaries and Benefits	438,544	439,028	433,948	457,932
Operational Charges	64,838	99,463	77,500	67,500
Allocations	164,019	170,145	178,212	178,917
Meter Readers Total	667,401	708,636	689,660	704,349
Expenses-Water - Source				
Salaries and Benefits	180,227	193,139	172,158	178,265
Operational Charges	4,988,576	6,067,472	6,262,087	6,782,187
Allocations	5,691	4,911	4,404	4,514
Water - Source Total	5,174,494	6,265,522	6,438,649	6,964,966
Expenses-Pumping				
Salaries and Benefits	210,276	225,397	210,249	217,676
Operational Charges	455,358	514,019	576,050	465,050
Allocations	39,720	42,465	59,574	59,945
Pumping Total	705,354	781,881	845,873	742,671

Revenues, Expenses and Transfers

Fund No. 860

Description	Actual 2010/11	Amended		Adopted Budget 2013/14
		Budget 2011/12	2012/13	
Expenses-Treatment				
Salaries and Benefits	210,276	225,397	210,191	217,617
Operational Charges	73,180	120,120	89,600	86,000
Allocations	6,425	5,545	5,219	5,350
Treatment Total	<u>289,881</u>	<u>351,062</u>	<u>305,010</u>	<u>308,967</u>
Expenses-Transmission & Distribution				
Salaries and Benefits	620,459	650,771	724,640	751,241
Operational Charges	56,793	65,300	66,500	66,500
Allocations	102,229	119,040	116,172	117,383
Trans. & Distrib. Total	<u>779,481</u>	<u>835,111</u>	<u>907,312</u>	<u>935,124</u>
Debt Service-Capital Lease	13,284	13,300	13,300	6,650
Contra to Lease	(11,713)	-	-	-
Capital Purchases	2,970	35,000	-	-
Capital Improve. Projects	290,743	1,251,000	2,200,000	300,000
Capital Purchases - AB1600	2,727	3,000	598,000	1,900,000
Depreciation	829,587	849,750	849,750	849,750
Contra to Fixed Asset Cap.	(296,439)	-	-	-
Total Expenses	<u>\$ 10,743,947</u>	<u>\$ 13,978,017</u>	<u>\$ 15,441,554</u>	<u>\$ 15,302,330</u>
Transfers (to)/from Other Funds				
Cap. Improve. Projects Fund	\$ (123,932)	\$ (26,000)	\$ (400,000)	\$ -

**Water
Utility
Fund**



Mission - To protect the environment and public health and safety in a cost-effective manner, through the collection and treatment of domestic, commercial, and industrial wastewater and to ensure full compliance with federal and state regulations.

Services - Camarillo Sanitary District (CSD) activities are divided into four distinct areas:

Pretreatment – Source Control Program

- ◆ Implementing a program to manage sources of pollution that could affect treatment plant effectiveness.

Collection System and Wastewater Pumping Stations

- ◆ Operation and maintenance of the collection system and pumping stations. These activities include preventative maintenance, videoing sewer lines, performing repairs, monitoring lift stations by using the Supervisory Control and Data Acquisition (SCADA), record keeping, and calibration of equipment.

Wastewater Treatment

- ◆ Operation of a treatment facility that receives, treats, and disinfects approximately 4 million gallons-per-day to tertiary-treated levels. Activities include laboratory analysis, equipment repairs, biosolids management, and providing reclaimed water to agricultural lands and turf that can utilize reclaimed water.

Service Level Trends - For Fiscal Years 2012-2014 the demand for services provided by the CSD will increase with the continued development of the City of Camarillo. This development will result in challenges to regulate more industries, maintain a larger collection system, pump and treat a greater amount of wastewater, minimize costs for treatment, and discover alternative means of utilizing increased biosolids tonnage and reclaimed water in beneficial ways.

Major Accomplishments 2010-2012

- ◆ Pretreatment:
 - Implemented the Fats, Oils and Grease (FOG) program’s Food Service Establishment (FSE) permitting and monitoring program.
- ◆ Collection:
 - Video inspected and cleaned 49 miles of the CSD collection system.
 - Improved reliability of all pump stations through pump upgrades and increased preventive maintenance.
- ◆ Wastewater Treatment:
 - Completed an extensive Arc-Flash hazard assessment and training to comply with OSHA regulations.
 - Implemented the State’s required electronic reporting program.
 - Conducted pilot project to stabilize and optimize nitrification and denitrification process.
 - The State certified our treatment operations to be able to supply reclaimed water to any type of irrigation.

Goals and Objectives 2012-2014

- ◆ Collection:
 - Clean and video inspect the remaining 5% of the collection system.
 - Update CSD construction standards.
 - Finalize plans and construct easement access at Sterling Hills Golf Course.

- ◆ Wastewater Pumping Stations:
 - Complete the installation of three Hidrostral pumps at Pump Station #2.
 - Assume responsibility of pump station at Target shopping center.

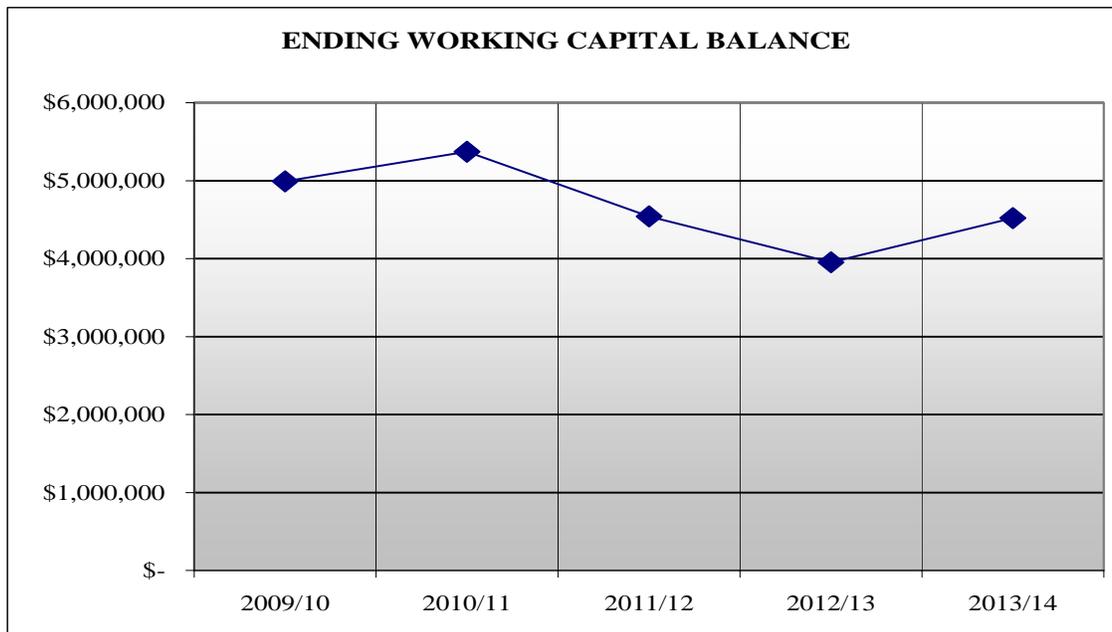
- ◆ Wastewater Treatment:
 - Investigate solids handling technology to handle increasing biosolids flow.
 - Develop plans and complete construction to stabilize and optimize nitrification and denitrification process.
 - Investigate the feasibility of using renewable energy at the Reclamation Plant.

- ◆ Water Reclamation:
 - Begin serving Pleasant Valley Sports Park and farmers with reclaimed water.

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital July 1	\$ 5,567,111	\$ 4,992,050	\$ 5,369,969	\$ 4,541,335	\$ 3,953,374
Revenues	9,419,046	8,716,020	8,842,655	8,615,900	9,764,550
Expenses	(8,157,256)	(8,100,942)	(9,882,689)	(9,328,311)	(9,326,751)
Net Transfers (to)/from Other Funds	(2,016,850)	(1,900,000)	(1,944,700)	(1,973,950)	(1,970,000)
Adjustments to Working Capital					
Depreciation Expense	2,052,494	2,137,004	2,070,350	2,070,350	2,070,350
Vacation/Sick Adjust.	-	-	85,750	28,050	28,050
Amortization	-	-	-	-	-
Non-monetary Contribution of Capital Assets	(1,882,495)	(474,163)	-	-	-
Due From Other Funds	10,000	-	-	-	-
Estimated Working Capital Balance June 30	\$ 4,992,050	\$ 5,369,969	\$ 4,541,335	\$ 3,953,374	\$ 4,519,573
Full-Time Equivalent Employees	26.62	27.62	28.07	27.87	26.87

**CSD
Operating
Fund**



Revenues, Expenses and Transfers

Fund No. 871

**CSD
Operating
Fund**

Description	Actual 2010/11	Amended		Adopted Budget	
		Budget 2011/12	2012/13	2013/14	
Revenues					
Charges for Services					
Field Inspection Fees	\$ 1,855	\$ -	\$ -	\$ -	\$ -
Plan Check Fees	4,743	1,700	16,895	16,895	16,895
F.O.G. Application Fees	12,100	6,000	-	-	-
Refuse Bill. & Penalty	187,535	186,890	186,890	186,890	186,890
Other Operating	1,917	300	300	300	300
Base Rate Charge	771,746	836,000	812,000	926,000	926,000
Sewer Reg. Rate Charge	7,061,191	7,624,300	7,410,000	8,448,000	8,448,000
Connection Permits	5,724	6,000	5,000	5,000	5,000
Annexation Costs	2,700	-	-	-	-
Late Payment Penalty	67,990	75,500	75,500	75,500	75,500
Interest Income	79,470	25,750	29,100	25,750	25,750
Net Adjust. Fair Value	(32,058)	-	-	-	-
Developers/Private	474,165	-	-	-	-
Rental Income	75,843	80,000	80,000	80,000	80,000
Other Non-operating	1,099	215	215	215	215
Total Revenues	\$ 8,716,020	\$ 8,842,655	\$ 8,615,900	\$ 9,764,550	
Expenses-Customer Service					
Salaries and Benefits	\$ 231,202	\$ 260,884	\$ 272,012	\$ 286,698	\$ 286,698
Operational Charges	75,785	98,900	98,900	98,900	98,900
Allocations	40,797	51,880	57,964	51,858	51,858
Customer Service Total	347,784	411,664	428,876	437,456	
Expenses-General & Administrative					
Salaries and Benefits	770,766	953,485	958,834	994,675	994,675
Operational Charges	194,438	507,519	256,100	176,100	176,100
Allocations	795,666	1,073,281	867,514	847,146	847,146
General & Admin. Total	1,760,870	2,534,285	2,082,448	2,017,921	

Revenues, Expenses and Transfers

Fund No. 871

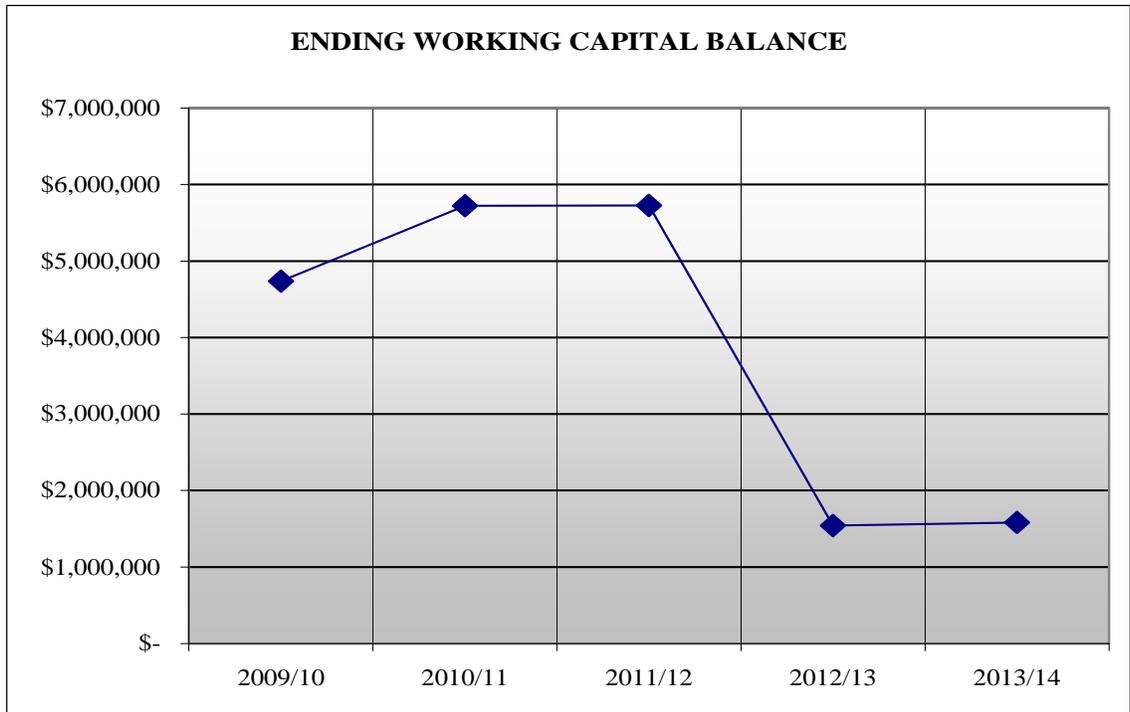
**CSD
Operating
Fund**

Description	Actual 2010/11	Amended Budget 2011/12	Adopted Budget	
			2012/13	2013/14
Expenses-Pumping Station				
Salaries and Benefits	293,377	318,426	350,925	372,422
Operational Charges	158,447	300,000	257,500	257,500
Allocations	94,645	99,987	94,051	94,788
Pumping Station Total	546,469	718,413	702,476	724,710
Expenses-Collection System				
Salaries and Benefits	544,273	666,278	599,453	629,729
Operational Charges	234,278	269,550	281,250	280,750
Allocations	155,708	150,241	189,801	190,756
Collection System Total	934,259	1,086,069	1,070,504	1,101,235
Expenses-Reclamation Plant				
Salaries and Benefits	1,273,112	1,533,000	1,472,023	1,491,876
Operational Charges	1,018,710	1,423,502	1,386,640	1,370,140
Allocations	82,734	105,406	114,994	113,063
Reclamation Plant Total	2,374,556	3,061,908	2,973,657	2,975,079
Depreciation/Amortization				
Depreciation	2,137,004	2,070,350	2,070,350	2,070,350
Total Expenses	\$ 8,100,942	\$ 9,882,689	\$ 9,328,311	\$ 9,326,751
Transfer (to)/from Other Funds				
Vehicles & Equipment Fund	\$ -	\$ (14,700)	\$ (23,950)	\$ -
CSD Debt Service Fund	(450,000)	(480,000)	(500,000)	(520,000)
CSD Capital Projects Fund	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Net Transfers (to)/from Other Funds	\$ (1,900,000)	\$ (1,944,700)	\$ (1,973,950)	\$ (1,970,000)

**CSD
Debt
Service
Fund**

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital Balance July 1	\$ 3,717,776	\$ 4,736,073	\$ 5,723,091	\$ 5,724,546	\$ 1,543,416
Revenues	1,050,273	1,001,481	977,355	975,470	975,470
Expenses	(16,735)	(18,839)	(1,455,900)	(1,456,600)	(1,456,550)
Net Transfers (to)/from Other Funds	450,000	450,000	480,000	(3,700,000)	520,000
Adjustments to Working Capital					
Vacation/Sick Adjust.	(18,895)	20,722	-	-	-
Principal Payment on Bonds/Capital Leases	(445,000)	(460,000)	-	-	-
Amortization	13,654	13,654	-	-	-
Other, Net	(15,000)	(20,000)	-	-	-
Estimated Working Capital Balance June 30	\$ 4,736,073	\$ 5,723,091	\$ 5,724,546	\$ 1,543,416	\$ 1,582,336



Revenues, Expenses and Transfers

Fund No. 872

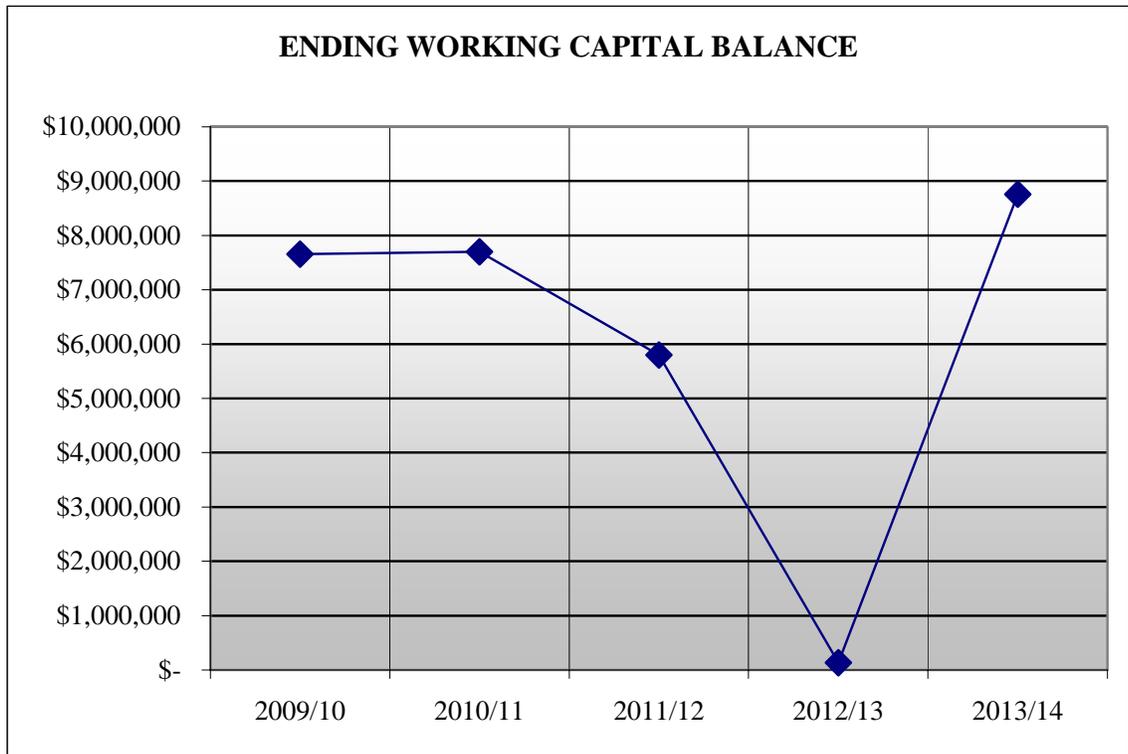
**CSD
Debt
Service
Fund**

Description	Actual 2010/11	Amended		
		Budget 2011/12	Adopted Budget 2012/13 2013/14	
Revenues				
Taxes				
Current Year Secured	\$ 893,245	\$ 886,700	\$ 892,440	\$ 892,440
Prior Year Secured	20,786	18,380	18,380	18,380
Current Yr Unsecured	15,601	22,600	22,150	22,150
Prior Year Unsecured	594	950	950	950
Supplemental	9,962	2,175	-	-
Homeowners Exemption	9,504	9,000	9,000	9,000
Late Payment Penalty	5,836	3,500	3,500	3,500
Interest Income	74,897	34,050	29,050	29,050
Net Adjustment Fair Value	(28,944)	-	-	-
Total Revenues	\$ 1,001,481	\$ 977,355	\$ 975,470	\$ 975,470
Expenses				
Debt Service-Bonds	\$ 1,160	\$ 1,450	\$ 1,450	\$ 1,450
CSD 2005 Bonds	477,679	1,454,450	1,455,150	1,455,100
Contra-Bond Prin. Payments	(460,000)	-	-	-
CSD Debt Service Total	\$ 18,839	\$ 1,455,900	\$ 1,456,600	\$ 1,456,550
Net Transfers (to)/from				
Other Funds				
CSD Debt Service Fund	\$ 450,000	\$ 480,000	\$ 500,000	\$ 520,000
CSD Capital Projects Fund	-	-	(4,200,000)	-
Net Transfers (to)/from	\$ 450,000	\$ 480,000	\$ (3,700,000)	\$ 520,000

**CSD
Capital
Projects
Fund**

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2009/10	2010/11	Budget 2011/12	2012/13	2013/14
Estimated Working Capital Balance July 1	\$ 9,546,713	\$ 7,655,474	\$ 7,701,534	\$ 5,798,366	\$ 133,266
Revenues	(72,347)	81,781	389,530	50,900	20,050,900
Expenses	(3,268,892)	(1,485,721)	(3,742,698)	(11,366,000)	(12,876,000)
Net Transfers (to)/from Other Funds	1,450,000	1,450,000	1,450,000	5,650,000	1,450,000
Estimated Working Capital Balance June 30	\$ 7,655,474	\$ 7,701,534	\$ 5,798,366	\$ 133,266	\$ 8,758,166



Revenues, Expenses and Transfers

Fund No. 873

Description	Actual 2010/11	Amended		
		Budget 2011/12	Adopted Budget 2012/13 2013/14	
Revenues				
Interest Income	\$ 88,257	\$ 33,300	\$ 20,900	\$ 20,900
Net Adjustment Fair Value	(35,605)	-	-	-
Developers/Private	-	-	-	-
Capital Improvement Fees	29,129	340,990	30,000	30,000
Other Non-operating	-	15,240	-	-
Proceeds of Bonds Issued	-	-	-	20,000,000
Total Revenues	\$ 81,781	\$ 389,530	\$ 50,900	\$ 20,050,900
Expenditures				
Capital Purchases	\$ 124,322	\$ 277,698	\$ 336,000	\$ 276,000
Capital Projects	1,361,399	3,465,000	11,030,000	12,600,000
CSD Cap. Projects Total	\$ 1,485,721	\$ 3,742,698	\$ 11,366,000	\$ 12,876,000
Transfers (to)/from Other Funds				
CSD Operating Fund	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000
CSD Debt Service Fund	-	-	4,200,000	-
Net Transfers (to)/from Other Funds	\$ 1,450,000	\$ 1,450,000	\$ 5,650,000	\$ 1,450,000

**CSD
Capital
Projects
Fund**



CAPITAL IMPROVEMENT PROGRAM BUDGET OVERVIEW

The Capital Improvement Program (CIP) details the City’s CIP budget and is a five-year plan for creating, maintaining and paying for Camarillo’s capital needs. Capital improvement projects are defined as non-routine capital expenditures that generally cost more than \$50,000 and result in the purchase of equipment, design and construction of new assets, or the renovation, rehabilitation or expansion of existing capital assets. Capital projects usually have an expected useful life of five years or greater. They are designed to prevent the deterioration of the City’s existing infrastructure. Projects included in the CIP Budget typically fall within the following broad categories of road construction, bridge repairs, landscaping improvements, water infrastructure repairs, wastewater/sewer and drainage improvements, facility repairs, and redevelopment projects.

Capital Improvement Program

DEVELOPMENT OF THE PLAN

January 2012

The annual CIP process, as outlined in City Policy 8.07, begins in January. The status of current projects and funding sources is reviewed and adjustments to estimated costs and scheduling are made. Grant revenue estimates are adjusted based on anticipated funding. Councilmembers provide input and direction at the annual City Council goal-setting session.

February/March 2012

In February, the City Manager, Director of Finance, Director of Public Works, and other relevant department heads collaborate to provide input and updates to the CIP. Determining which projects are selected for inclusion in the five-year CIP is a complicated process. The City Council goals as well as the City’s ability to fund the projects are considered. Limited staff resources to undertake new capital projects also must be considered. Capital projects can consume significant time to manage effectively, and project managers in the departments typically manage several capital projects concurrently. The CIP Team, comprised of the Principal Civil Engineer, Senior Civil Engineer, Associate Civil Engineer, and Associate Engineer, compiles the costs and funding sources for all on-going and suggested projects. Only documented and approved grant funds are included as a funding source.

April 2012

In April, the CIP Team evaluates and prioritizes projects, and prepares a preliminary CIP. The City Manager, Director of Finance, and Director of Public Works review the preliminary CIP, and final revisions are incorporated into the plan and provided to the City Council for review.

May 2012

Early May, the City Council reviews the recommended CIP during a Study Session, held this year on May 9, 2012. City Council recommendations are further analyzed and a proposed CIP document is prepared. A public hearing is held to provide an opportunity for public input. The proposed first year of CIP is included in the budget process, with a consideration of year two for fiscal capacity.

Capital Improvement Program

June 2012

Late June, the Council adopts the CIP and an appropriation for the first year of the adopted CIP is included in the proposed budget. The 2012/13 Five-Year CIP was adopted June 27, 2012.

CAPITAL IMPROVEMENT PROGRAM BUDGET

The Fiscal Year 2012/13 CIP budget addresses the ever-demanding requirements for repair, replacement, and improvement of existing infrastructure, and the need for new infrastructure. The City maintains a separate Capital Improvement Projects Fund for general capital projects that are funded from discretionary sources such as capital fees collected from developers, state and federal grants, and transfers from the General Fund and the transportation funds. This fund shall maintain a designated fund balance, based on a formula for the applicable projects as outlined in the annual Five-Year CIP.

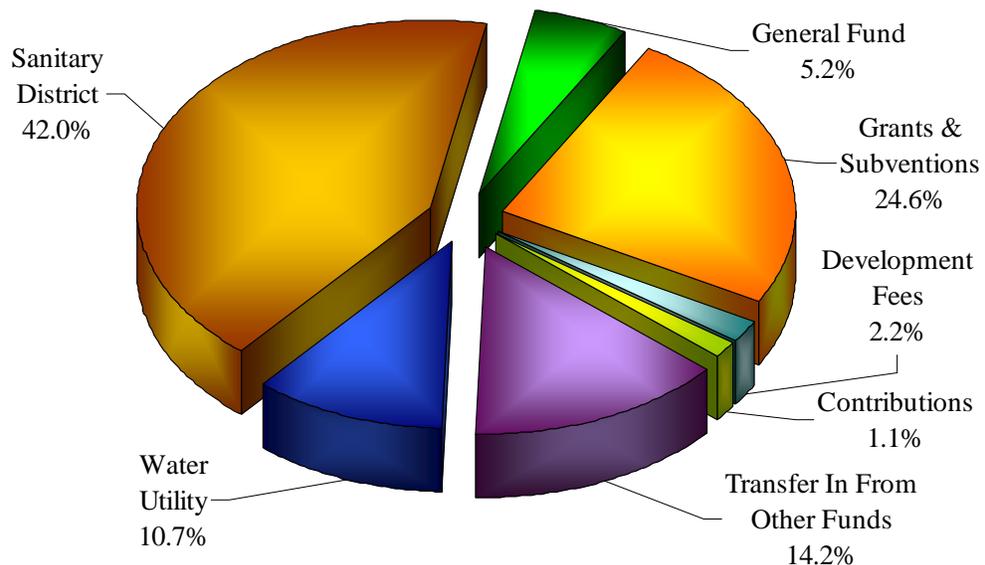
For projects whose anticipated expenditure date from discretionary sources is:	Balance shall be:
In year one of the plan (2012/13)	100%
In year two of the plan (2013/14)	80%
In year three of the plan (2014/15)	60%
In year four of the plan (2015/16)	40%
In year five of the plan (2016/17)	20%

The City extends this “sinking fund” strategy for the General Fund’s contribution to the Capital Improvement Projects Fund over a five-year period as outlined above. The objective in maintaining this approach to budgeting for capital projects is so that when the projects are due to be constructed, the General Fund’s portion of the funding will be available to begin the project.

For Fiscal Year 2012/13 Budget CIP expenditures are \$26.3 million. The related funding sources are:

◆ Sanitary District	\$11,030,000	◆ Water Utility	\$2,798,000
◆ Grants & Subventions	\$6,459,000	◆ General Fund	\$1,362,000
◆ Transfers from Other Funds	\$3,735,000	◆ Development Fees	\$574,000
◆ Contributions	\$300,000		

Revenue/Sources



GRANTS & SUBVENTIONS

The CIP has a variety of funding sources as detailed below.

- ♦ Bicycle Transportation Account (BTA) fund is a Caltrans administered program that provides state funding for city and county projects in California, which improve safety and convenience for bicycle commuters. Caltrans selects projects on an annual basis through a statewide competitive process.
- ♦ Federal Surface Transportation Program (STP) provides states and localities flexible funding for projects on any Federal-aid highway, including the National Highway System (NHS), bridge projects on any public road, transit capital projects, and intracity and intercity bus terminals and facilities.
- ♦ Congestion Mitigation and Air Quality Improvement (CMAQ) Program provides federal funds for transportation projects designed to improve air quality and mitigate congestion. The CMAQ program is dedicated to improving air quality by funding transportation projects and programs, which reduce air emissions from mobile sources in air quality nonattainment and maintenance areas. CMAQ funds may also be used to fund projects that reduce congestion, as long as those projects achieve reductions in air emissions.
- ♦ Transportation Enhancements (TE) funds are federally funded, community-based projects that expand travel choice, strengthen the local economy, improve the quality of life, and enhance the transportation experience by improving the cultural, historic, aesthetic and environmental aspects of our transportation infrastructure, and protect the environment. TE projects must relate to surface transportation.

DEVELOPMENT FEES

Funding sources include:

- ♦ Traffic Mitigation Fees (TMF) requires new development within the City to pay traffic impact fees, for construction of necessary circulation system improvements, to accommodate traffic that will be generated by development of land within the City, consistent with the Camarillo General Plan. The fees collected through this program allow the City to construct transportation projects that mitigate impact of such developments.
- ♦ Bridge Policy Fees were established February 23, 2000 to defray the cost of constructing bridges that are or will be included in the City's General Plan.

CONTRIBUTIONS

Funding sources include:

- ♦ Rule 20A Southern California Edison Rule (SCE) provides municipalities funding to convert overhead utility lines to underground. Some of the requirements for this funding are:
 - The project must be in the public's interest.
 - The municipality must have an underground ordinance in effect.
 - The project must be a least one block or 600 feet in length.

Capital Improvement Program

TRANSFERS FROM OTHER FUNDS

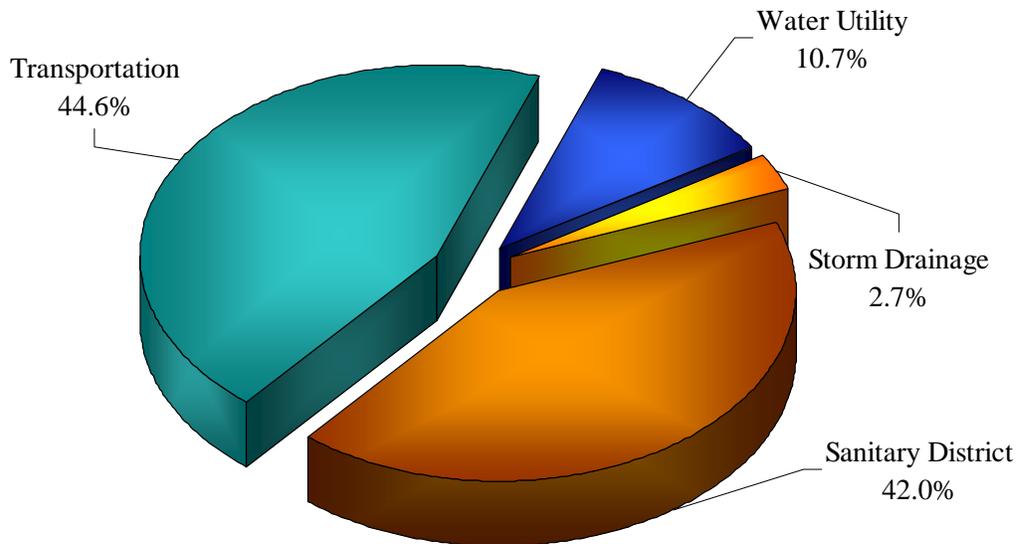
Funding sources include transfers from:

- ◆ Transportation Development Act (TDA) Article 8 Roads Fund – Revenues from Special State subventions under the TDA that are legally restricted to the maintenance of highways within the City’s boundaries.
- ◆ TDA Article 3 Fund – Revenues from Special State subventions under the TDA that are legally restricted to the maintenance of bikeways and handicapped ramps within the City’s boundaries.
- ◆ Gas Tax Fund – Revenues from Gas Tax Swap from state fuel taxes restricted to transportation/transit projects.
- ◆ Air Quality Fund – Revenues from air quality impact fees that are required to be used for transportation mitigation.
- ◆ City Hall Facility Fund – Fund balance set aside for capital improvements.
- ◆ Transit Fund – Revenues from transit operations.
- ◆ When appropriate, excess reserve fund balance/working capital may be transferred from the General Fund, Water Utility Fund and Sanitary District Fund to fund CIP projects.

The City’s Fiscal Year 2012/13 CIP budget of \$26.3 million is allocated into the following categories:

◆ Transportation	\$11,700,000	◆ Water Utility	\$2,798,000
◆ Sanitary District	\$11,030,000	◆ Storm Drainage	\$730,000

Expenditures/Uses



Consistent with the City’s Operating Budget, the CIP Budget is monitored on a periodic basis. The availability of unanticipated funding, such as federal or state grants, may cause the City to accelerate or delay a particular project. In addition, a scheduled project may be delayed in order to take advantage of an unusual one-time opportunity such as the receipt of non-governmental grant monies.

CIP BY CATEGORY

TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS

Project		Fiscal Year	
		2012/13	2013/14
Adolfo Road Bridge Methacrylate	ST-1007	\$ 120,000	\$ -
Annual Overlay/Slurry Program	Multiple	3,000,000	3,000,000
Calleguas Creek Bike Trail Phase 3	ST-1105	470,000	-
Calleguas Creek Bike Trail Phase 4	ST-1106	430,000	-
Daily Drive Bike Lanes	ST-0505	400,000	-
Dunnigan Traffic Signal	TS-1201	60,000	230,000
Flynn Sidewalk North of Adolfo Road	ST-1202	340,000	-
Freeway Landscaping-Central	LS-1001	565,000	-
Glenbrook Bridge Methacrylate	ST-1205	185,000	-
Las Posas Road Dual Left Turn Lanes	ST-1401/02	-	200,000
Las Posas Road Walls	ST-1101	190,000	-
Las Posas Undergrounding	ST-1201	300,000	1,500,000
Lewis Road Monument, Wall & Landscaping	ST-1302	-	1,000,000
Lewis Road Sidewalk	ST-1207	50,000	100,000
Metrolink Undercrossing	ST-1405	50,000	200,000
Pancho Road Pavement Rehabilitation	ST-1305	1,900,000	-
Ponderosa Drive Landscape Median	LS-1201	1,470,000	-
Ponderosa-Camarillo Hills Landscape	LS-0901	460,000	-
Santa Rosa Road Widening	ST-0501	1,710,000	-
Total		\$ 11,700,000	\$ 6,230,000

Capital Improvement Program

The following is a brief description of the Transportation Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2012/13 expenditures. Fiscal Year 2013/14 expenditures will be reviewed in June 2013 when the City considers the Fiscal Year 2013/14 budget.

Adolfo Road Bridge Methacrylate (ST-1007)

The project includes surface treatment to the bridge deck and replacing deteriorated median, gutter, sidewalk, and adjacent roadway pavement at the Adolfo Road Bridge over Calleguas Creek.

Fiscal Year 2012/13 Funding Source(s)

General Fund \$ 120,000

Capital Improvement Program



Calleguas Creek Bike

TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS (con't)

Annual Overlay/Slurry Program (ST-1203)

Asphalt resurfacing to local streets to restore and maintain pavement in a systematic manner.

Fiscal Year 2012/13 Funding Source(s)

TDA Fund	\$	2,400,000
Gas Tax Fund		600,000
Total	\$	<u>3,000,000</u>

Calleguas Creek Bike Trail Phase 3 (ST-1105)

Construct Phase 3 of Calleguas Creek Bike Trail on the west side of Calleguas Creek from US101 to south of Pleasant Valley Road.

Fiscal Year 2012/13 Funding Source(s)

Air Quality Fund	\$	110,000
Federal Grant		360,000
Total	\$	<u>470,000</u>

Calleguas Creek Bike Trail Phase 4 (ST-1106)

Extend bike trail across north side of Sports Park (parallel to US101) from Westpark Court to Village at the Park Drive.

Fiscal Year 2012/13 Funding Source(s)

General Fund	\$	70,000
Federal Grant		300,000
TDA Fund		60,000
Total	\$	<u>430,000</u>

Daily Drive Bike Lanes (ST-0505)

Installation of bike lanes between Lewis Road and Ponderosa Drive, with the majority of work between Lewis Road and Arneill Road.

Fiscal Year 2012/13 Funding Source(s)

General Fund	\$	30,000
State Grant		370,000
Total	\$	<u>400,000</u>

TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS (con't)

Dunnigan Traffic Signal (TS-1201)

Install a four-way traffic signal at the intersection of Dunnigan Street and Arneill Road to moderate traffic.

Fiscal Year 2012/13 Funding Source(s)

Federal Grant	\$	50,000
Developer Contribution		10,000
Total	\$	<u>60,000</u>

Flynn Sidewalk North of Adolfo Road (ST-1202)

Construct new sidewalk on the west side of Flynn Road north of Adolfo Road to improve pedestrian safety.

Fiscal Year 2012/13 Funding Source(s)

Developer Contribution	\$	340,000
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Freeway Landscaping - Central (LS-1001)

Landscaping at US101 Freeway and Central Avenue interchange.

Fiscal Year 2012/13 Funding Source(s)

General Fund	\$	67,000
Federal Grant		498,000
Total	\$	<u>565,000</u>

Glenbrook Bridge Methacrylate (ST-1205)

Provide methacrylate treatment to the surface of culvert concrete and street repairs to improve deteriorated conditions, restrict water infiltration, and increase the life of the structure.

Fiscal Year 2012/13 Funding Source(s)

General Fund	\$	185,000
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Las Posas Road Walls (ST-1101)

Replace wood fences on north side of Las Posas, east of Temple with block to match other walls on Las Posas Road.

Fiscal Year 2012/13 Funding Source(s)

General Fund	\$	190,000
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Las Posas Undergrounding Project (ST-1201)

Aerial utility undergrounding along Las Posas Road.

Fiscal Year 2012/13 Funding Source(s)

Developer Contribution	\$	300,000
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Capital Improvement Program



Pavement Rehabilitation

**Capital
Improvement
Program**

TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS (con't)

Lewis Road Sidewalk (ST-1207)

Construct new sidewalk on the west side of Lewis Road, north of Temple Avenue to improve pedestrian safety.

Fiscal Year 2012/13 Funding Source(s)

TDA Fund	\$	25,000
Developer Contribution		25,000
Total	\$	<u>50,000</u>

Metrolink Undercrossing (ST-1405)

Construct pedestrian tunnel at Metrolink Station to improve access and safety for transit users from East parking lot.

Fiscal Year 2012/13 Funding Source(s)

Transfer from Transit Fund	\$	50,000
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Pancho Road Pavement Rehabilitation (ST-1305)

After completion of the recycled water pipeline project WT-1201, reconstruct approx. 5,100 linear feet of concrete, access ramps and other appurtenant improvements on Pancho Road from Adohr Lane to Howard Road.

Fiscal Year 2012/13 Funding Source(s)

Federal Grant	\$	1,500,000
Water Utility Fund		400,000
Total	\$	<u>1,900,000</u>

Ponderosa Drive Landscape Median (LS-1201)

Median beautification of Ponderosa Drive between Arneill Road and Las Posas Road, including some median curb replacement, trees, irrigation and landscaping.

Fiscal Year 2012/13 Funding Source(s)

Federal Grant	\$	1,470,000
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Ponderosa-Camarillo Hills Landscape (LS-0901)

After completion of phases of VCWPD improvements to Camarillo Hills Drain on Ponderosa Drive, curb and gutter, sidewalk, irrigation and landscaping will be completed.

Fiscal Year 2012/13 Funding Source(s)

General Fund	\$	60,000
Federal Grant		400,000
Total	\$	<u>460,000</u>

TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS (con't)

Santa Rosa Road Widening (ST-0501)

Widening northwest side of road between Via Latina Drive and San Rafael Way, to provide four lanes and bike lanes.

Fiscal Year 2012/13 Funding Source(s)

Federal Grant	\$	1,511,000
Developer Contribution		199,000
Total	\$	<u>1,710,000</u>

WATER UTILITY CAPITAL IMPROVEMENT PROJECTS

Project		Fiscal Year	
		2012/13	2013/14
Airport Water Improvements - Phase 3	WT-1003	\$ 700,000	\$ -
NE Pleasant Valley Regional Desalter RO Treatment	WT-1101	98,000	1,900,000
Pancho Road Reclaimed Pipeline	WT-1201	1,600,000	-
Water Infrastructure Repairs	WT-0801	300,000	300,000
Water Reservoirs Coating	WT-0802	100,000	-
Total		\$ 2,798,000	\$ 2,200,000

The following is a brief description of the Water Utility Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2012/13 expenditures. Fiscal Year 2013/14 expenditures will be reviewed in June 2013 when the City considers the Fiscal Year 2013/14 budget.

Airport Water Improvements - Phase 3 (WT-1003)

Construct 16" water main pipeline from Airport water area to Wood Road and rehabilitation of Airport 3 Well to upgrade system and improve safety.

Fiscal Year 2012/13 Funding Source(s)

Water Utility Fund	\$	700,000
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NE Pleasant Valley Regional Desalter RO Treatment (WT-1101)

Participation with other regional agencies in design/construction of regional groundwater desalter, to decrease reliance on imported water and maximize groundwater resources.

Fiscal Year 2012/13 Funding Source(s)

Water Utility Fund	\$	98,000
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Capital Improvement Program



Well Maintenance

WATER UTILITY CAPITAL IMPROVEMENT PROJECTS (con't)

Pancho Road Reclaimed Pipeline (WT-1201)

Construct a reclaimed water pipeline along Pancho Road from the wastewater treatment plant, to increase local water supply.

Fiscal Year 2012/13 Funding Source(s)

Water Utility Fund \$ 1,600,000

Water Infrastructure Repairs (WT-0801)

Multiple system upgrade/repairs to water infrastructure.

Fiscal Year 2012/13 Funding Source(s)

Water Utility Fund \$ 300,000

Water Reservoirs Coating (WT-0802)

Remove and replace pavement around reservoir and access road, to maintain access to reservoir.

Fiscal Year 2012/13 Funding Source(s)

Water Utility Fund \$ 100,000

Capital Improvement Program



New Water Pipeline

SANITARY DISTRICT CAPITAL IMPROVEMENT PROJECTS

Project		Fiscal Year	
		2012/13	2013/14
Daily Drive Sewer	SS-1003	\$ 3,330,000	\$ -
Ponderosa Drive Sewer	SS-1002	-	600,000
Pump Station #2 Rehabilitation	SS-1004	400,000	-
Renewable Energy	SS-1007	1,000,000	-
Sewer Improvements SSMP	SS-0803/04	1,000,000	1,000,000
Wastewater Treatment Plant Levee	SS-1101	800,000	11,000,000
Wastewater Treatment Plant Salts Mgmt. Infrastructure	SS-1008	4,500,000	-
Total		\$ 11,030,000	\$ 12,600,000

The following is a brief description of the Sanitary District Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2012/13 expenditures. Fiscal Year 2013/14 expenditures will be reviewed in June 2013 when the City considers the Fiscal Year 2013/14 budget.

SANITARY DISTRICT CAPITAL IMPROVEMENT PROJECTS (con't)

Daily Drive Sewer (SS-1003)

Design and construct 1,800 feet of 18" sewer pipeline along Daily Drive between Calle La Roda and Rosewood Avenue.

Fiscal Year 2012/13 Funding Source(s)

Sanitary District	\$	3,330,000
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Pump Station #2 Rehabilitation (SS-1004)

Purchase higher capacity pumps; rehabilitate wet well to accommodate new pumps and upgrade electrical wiring.

Fiscal Year 2012/13 Funding Source(s)

Sanitary District	\$	400,000
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Renewable Energy Project (SS-1007)

Phase 2 solar panel installation and energy production from existing digester gas co-generation, to reduce energy usage from outside non-renewable sources.

Fiscal Year 2012/13 Funding Source(s)

Sanitary District	\$	1,000,000
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Sewer Improvements SSMP (SS-0803/04)

Rehabilitate sanitary sewer facilities. Improvements may include: sewer lining, dig & replacement of portions of sewer, and coating depending on the conditions of the sewer.

Fiscal Year 2012/13 Funding Source(s)

Sanitary District	\$	1,000,000
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Wastewater Treatment Plant Levee (SS-1101)

Build floodwalls, levee and road improvements to protect the wastewater treatment plant and prevent sewer spills.

Fiscal Year 2012/13 Funding Source(s)

Sanitary District	\$	800,000
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Wastewater Treatment Plant Salts Management Infrastructure (SS-1008)

Design and construct pipeline system to deliver recycled water to potential customers and reduce discharge flows to Conejo Creek required to meet Calleguas Creek 2008 Salts TMDL.

Fiscal Year 2012/13 Funding Source(s)

Sanitary District	\$	4,500,000
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Capital Improvement Program



Camarillo Hills Drain

Capital Improvement Program

Debt Management

STORM DRAINAGE CAPITAL IMPROVEMENT PROJECTS

Project	Fiscal Year	
	2012/13	2013/14
Camarillo Hills Drain Contribution-Ponderosa Phase 2 SD-0801	\$ 730,000	\$ -

The following is a brief description of the Storm Drainage Capital Improvement Project and the identified funding source(s) for Adopted Fiscal Year 2012/13 expenditures. Fiscal Year 2013/14 expenditures will be reviewed in June 2013 when the City considers the Fiscal Year 2013/14 budget.

Camarillo Hills Drain Contribution-Ponderosa Phase 2 (SD-0801)

City contribution for a portion of the Camarillo Hills Drain improvements to increase capacity and repair storm damage.

Fiscal Year 2012/13 Funding Source(s)

General Fund	\$	640,000
TDA Fund		90,000
Total	\$	730,000

CAPITAL IMPROVEMENT PROGRAM FINANCING

DEBT OBLIGATIONS

The CIP Budget includes appropriations for the servicing of the debt obligations for the City. This discussion does not include proposed or existing bonds or notes whose repayments are not the obligation of the City, such as the 1915 Act and Mello-Roos Bonds, nor does it include bonds where the City serves only as a conduit for financing such improvements for housing or industrial development. The obligations included in the budget represent the annual installment payments of principal and interest to be paid on City promissory notes or bond obligations existing at July 1, 2012. There are currently no plans to issue bonds in 2012/13.

The City of Camarillo has very little debt. The following descriptions include current outstanding debt:

2012 PFA Library Lease Revenue Bonds

Purpose: Provide funds to refund the Authority's Lease Revenue Bonds, 2003 Series A (Library Project, which financed a portion of the costs associated with the library renovation project and the cost of issuance expenses on the bonds).

\$7,630,000 issued April, 2012

Principal Outstanding 7/1/12: \$7,630,000

Interest Rate: 1.00% - 4.25%

Maturity Date: 2033

Funding Sources: General Fund

1999 Revenue Refunding Bonds, Series A

Purpose: Refunding the following Certificates of Participation (COP's) Bond issues:

- ♦ COP's for the Las Posas/Upland Bridge (City).
- ♦ COP's for the renovation of the Esty Center for a new Police Facility (City).
- ♦ COP's for the renovation and expansion of the Sanitary Plant (CSD) were defeased in order to issue the 2005 CSD Wastewater Revenue Bonds.

\$18,005,000 issued January 1999

Principal Outstanding 7/1/12: \$215,000

Maturity Date: 2012

Interest Rate: 3.5% - 5%

Funding Sources: Facility Fees/General Fund

Camarillo Sanitary District Wastewater Revenue 2005 Refunding Bonds

Purpose: Finance certain improvements to the District's Wastewater Enterprise

\$23,000,000 issued November 2005

Principal Outstanding 7/1/12: \$16,720,000

Maturity Date: 2036

Interest Rate: 4% - 5%

Funding Sources: CSD ratepayers

The refunding bonds for the 1992 COP for the renovation and expansion of the Sanitary Plant (CSD) were defeased in order to issue the 2005 SCD Wastewater Revenue Bonds.

DEBT LIMIT

Legal debt limits in California apply to general obligation debt. If a city wants to issue general obligation debt, they must go out to the voters and receive a 2/3 majority vote. A legal limit has not been established. It is up to the governing body of the City to decide whether a debt limit should be imposed on issuing other types of debt. Given the limited debt that the City has had to issue and because of the restrictive fiscal policies in place, we have not adopted a formal debt limit on any other type of debt except land-secured financing.

DEBT POLICY

The City has formally adopted a policy governing when it will issue land-secured financing (see appendices for complete policy). Typically, the debt instrument for Camarillo is governed by the source of funds that will be used to repay the debt. In the enterprise funds, debt is incurred for capital improvements that benefit either the existing customers or future customers. The policy is that the funding sources for the repayment of such debt are distributed to the existing and future customers based on benefit. Existing customers will see that a portion of the debt repayment is included in their utility rate. Future customers will see an element of the Capital connection fee is for debt related to expansion of the utility infrastructure to support the growth.

Debt that is to be paid from the General Fund is only issued when an analysis shows that the repayment of the debt does not jeopardize the reserve policy and that it can be repaid using ongoing revenues. The City's current debt obligations from the General Fund require an annual contribution of less than 3% of the General Fund revenue.



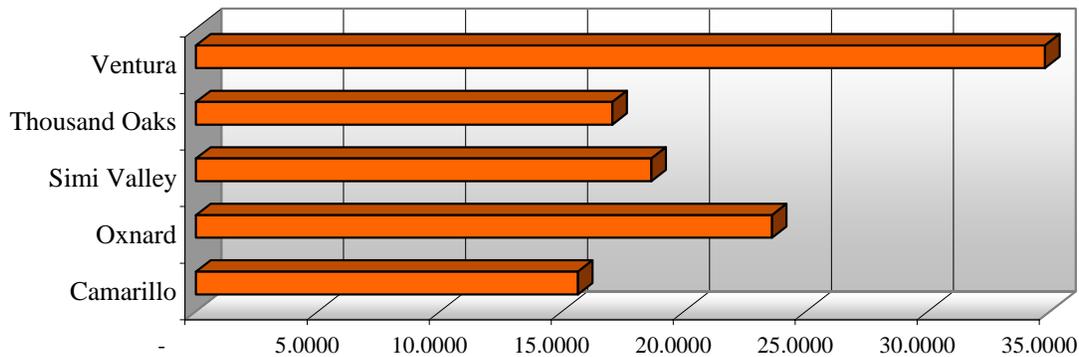
	Notes	CAMARILLO	OXNARD	SIMI VALLEY	THOUSAND OAKS	VENTURA
Population at January 1, 2012	1	66,407	196,885	125,695	128,443	108,687
The following information is per thousand residents:						
Part 1 Crime	2	15.6459	23.6040	18.6567	17.0584	34.7872
Number of Employees	3,5	2.1308	4.8655	3.4313	3.0539	4.4417
Sworn Police Officers	4	1.1143	1.1777	0.9177	0.7264	1.1104
Police Services	5 \$	216,701	\$ 252,198	\$ 216,073	\$ 196,976	\$ 258,597
Sales and Use Tax	5	189,608	166,659	116,768	172,797	178,897
Transient Occupancy Tax	5	23,818	16,477	9,720	21,111	32,062
Total General Fund Cash & Investments	5	657,194	109,814	126,966	554,316	308,999
Total General Fund Revenue	5	477,489	564,174	386,858	500,899	761,925

Surrounding Cities Comparisons

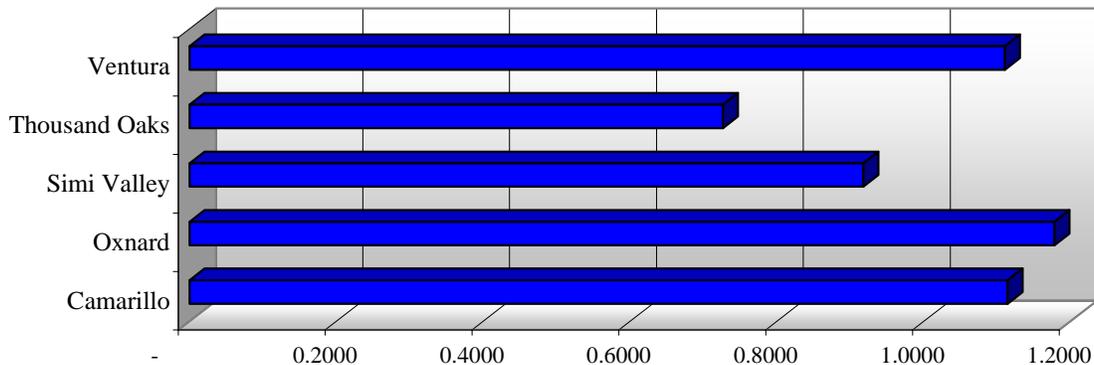
Source:

- 1 State Department of Finance
- 2 Federal Bureau of Investigation (FBI)
- 3 Does not include Public Safety employees
- 4 FBI/Ventura County Sheriff
- 5 City's Comprehensive Annual Financial Report

Part 1 Crime per Capita



Sworn Police Officers per Capita

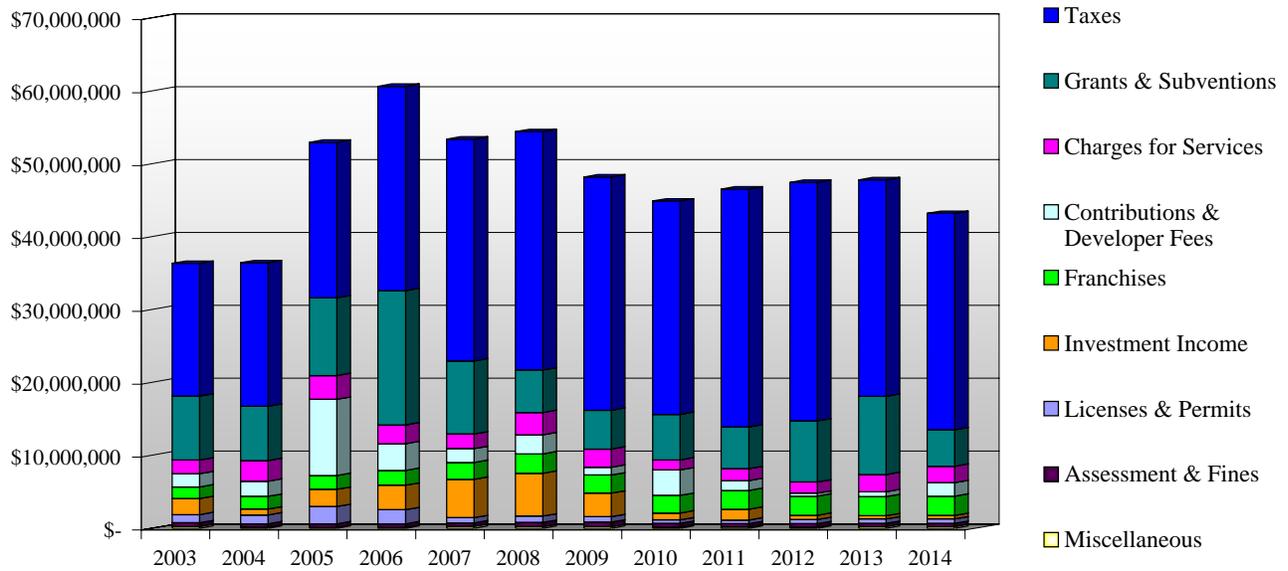


Financial Trend Information General Governmental Revenues by Source

FISCAL YEAR ENDED JUNE 30, POPULATION	2003	2004	2005	2006	2007
	60,515	61,746	62,739	64,034	65,409
REVENUES					
Taxes	\$ 18,213,893	\$ 19,698,990	\$ 21,325,518	\$ 28,021,514	\$ 30,422,466
Grants & Subventions	8,772,139	7,435,942	10,661,571	18,416,570	10,002,546
Franchises	1,600,041	1,751,660	1,907,625	2,033,842	2,302,641
Charges for Services	1,859,267	2,836,164	3,252,460	2,574,748	2,010,083
Contributions & Developer Fees	1,810,909	2,069,457	10,450,154	3,660,661	1,907,901
Assessment & Fines	519,820	455,181	484,591	492,310	467,429
Licenses & Permits	1,102,871	1,220,246	2,381,361	1,923,751	711,049
Investment Income	2,205,188	806,663	2,354,445	3,369,849	5,275,710
Miscellaneous	255,367	151,322	126,139	128,915	274,841
Total Revenue	\$ 36,339,495	\$ 36,425,625	\$ 52,943,864	\$ 60,622,160	\$ 53,374,666

REVENUE PER CAPITA					
Taxes	\$ 300.98	\$ 319.03	\$ 339.91	\$ 437.60	\$ 465.11
Grants & Subventions	144.96	120.43	169.94	287.61	152.92
Franchises	26.44	28.37	30.41	31.76	35.20
Charges for Services	30.72	45.93	51.84	40.21	30.73
Contributions & Developer Fees	29.92	33.52	166.57	57.17	29.17
Assessment & Fines	8.59	7.37	7.72	7.69	7.15
Licenses & Permits	18.22	19.76	37.96	30.04	10.87
Investment Income	36.44	13.06	37.53	52.63	80.66
Miscellaneous	4.22	2.45	2.01	2.01	4.20
Total Per Capita	\$ 600.50	\$ 589.93	\$ 843.87	\$ 946.72	\$ 816.01

TOTAL REVENUES

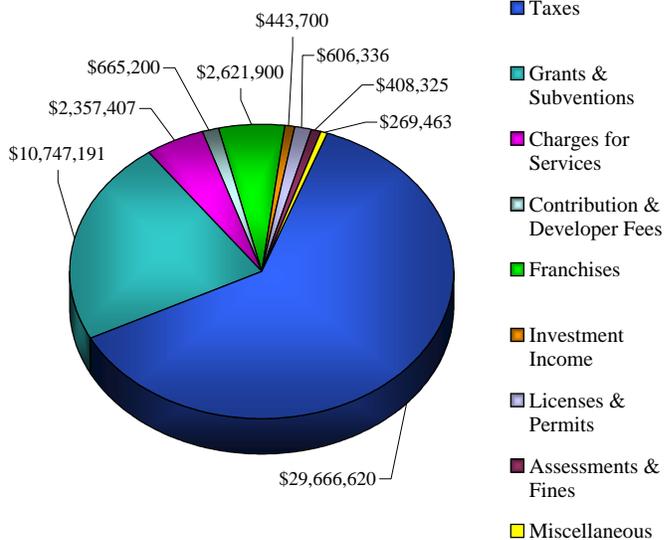


Fiscal Year Ended June 30,

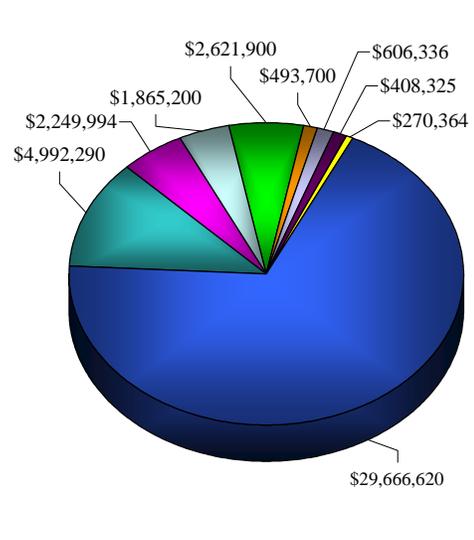
	2008	2009	2010	2011	2012	2013	2014
	65,453	66,149	66,690	65,830	66,407	66,407	66,407
\$	32,696,045	\$ 31,972,755	\$ 29,269,707	\$ 32,610,679	\$ 32,705,583	\$ 29,666,620	\$ 29,666,620
	5,826,981	5,327,967	6,241,689	5,728,069	8,375,776	10,747,191	4,992,290
	2,665,403	2,493,568	2,436,789	2,593,268	2,608,900	2,621,900	2,621,900
	3,049,714	2,485,558	1,374,664	1,634,987	1,543,497	2,357,407	2,249,994
	2,627,758	1,065,979	3,473,524	1,335,676	406,951	665,200	1,865,200
	560,868	601,011	514,081	441,806	459,355	408,325	408,325
	880,117	751,932	471,869	488,667	568,000	606,336	606,336
	5,856,078	3,219,226	937,623	1,477,647	600,105	443,700	493,700
	246,357	252,266	166,285	202,090	170,026	269,463	270,364
\$	54,409,321	\$ 48,170,262	\$ 44,886,231	\$ 46,512,889	\$ 47,438,193	\$ 47,786,142	\$ 43,174,729

\$	499.53	\$ 483.34	\$ 438.89	\$ 495.38	\$ 492.50	\$ 446.74	\$ 446.74
	89.03	80.54	93.59	87.01	126.13	161.84	75.18
	40.72	37.70	36.54	39.39	39.29	39.48	39.48
	46.59	37.58	20.61	24.84	23.24	35.50	33.88
	40.15	16.11	52.08	20.29	6.13	10.02	28.09
	8.57	9.09	7.71	6.71	6.92	6.15	6.15
	13.45	11.37	7.08	7.42	8.55	9.13	9.13
	89.47	48.67	14.06	22.45	9.04	6.68	7.43
	3.76	3.81	2.49	3.07	2.56	4.06	4.07
\$	831.27	\$ 728.21	\$ 673.06	\$ 706.56	\$ 714.36	\$ 719.59	\$ 650.15

FISCAL YEAR 2012/13



FISCAL YEAR 2013/14

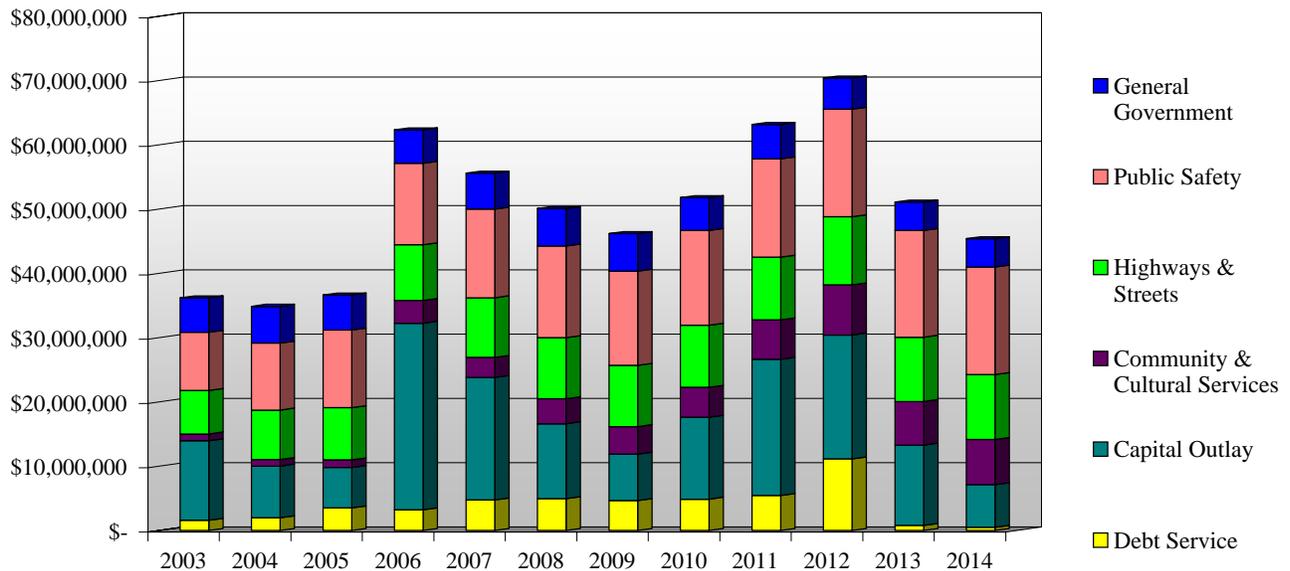


Financial Trend Information General Governmental Expenditures by Function

FISCAL YEAR ENDED JUNE 30,	2003	2004	2005	2006	2007
POPULATION	60,515	61,746	62,739	64,034	65,409
EXPENDITURES					
General Government	\$ 5,342,171	\$ 5,722,523	\$ 5,462,998	\$ 5,204,625	\$ 5,590,747
Public Safety	9,052,860	10,410,909	12,061,998	12,684,394	13,777,663
Highways & Streets	6,764,226	7,698,325	8,102,267	8,640,139	9,290,609
Community & Cultural Services	1,054,225	1,020,637	1,202,210	3,542,008	3,108,760
Capital Outlay	12,382,467	8,049,653	6,272,420	29,031,109	19,053,739
Debt Service	1,595,169	1,978,656	3,539,666	3,226,229	4,755,132
Total Expenditures	\$ 36,191,118	\$ 34,880,703	\$ 36,641,559	\$ 62,328,504	\$ 55,576,650

EXPENDITURES PER CAPITA					
General Government	\$ 88.28	\$ 92.68	\$ 87.07	\$ 81.28	\$ 85.47
Public Safety	149.60	168.61	192.26	198.09	210.64
Highways & Streets	111.78	124.68	129.14	134.93	142.04
Community & Cultural Services	17.42	16.53	19.16	55.31	47.53
Capital Outlay	204.62	130.37	99.98	453.37	291.30
Debt Service	26.36	32.05	56.42	50.38	72.70
Total Per Capita	\$ 598.05	\$ 564.91	\$ 527.61	\$ 922.98	\$ 776.98

TOTAL EXPENDITURES

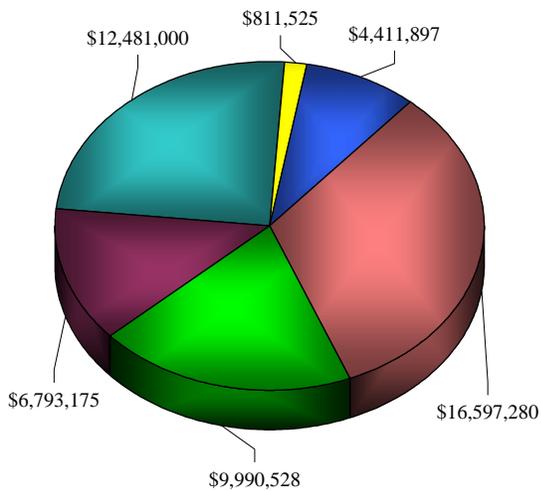


Fiscal Year Ended June 30,

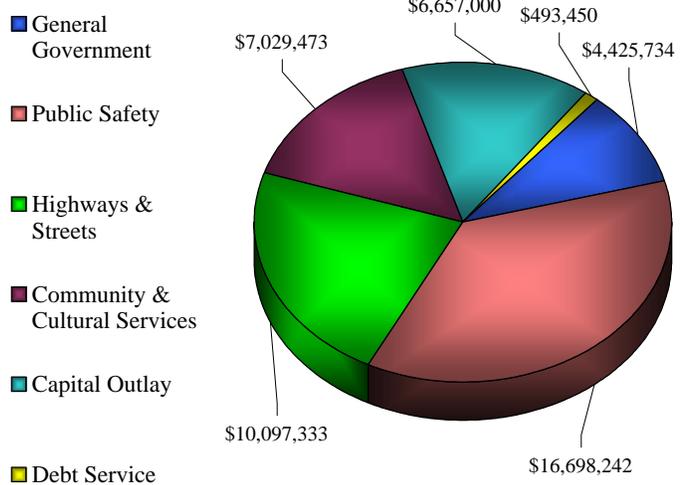
	2008	2009	2010	2011	2012	2013	2014
	65,453	66,149	66,690	65,830	66,407	66,407	66,407
\$	5,848,690	5,838,856	5,129,145	5,355,586	4,829,799	4,411,897	4,425,734
	14,253,557	14,648,245	14,751,720	15,261,371	16,740,583	16,597,280	16,698,242
	9,518,323	9,537,249	9,631,791	9,751,958	10,580,644	9,990,528	10,097,333
	3,880,091	4,283,578	4,651,496	6,141,348	7,802,054	6,793,175	7,029,473
	11,651,050	7,211,865	12,754,040	21,209,677	19,272,285	12,481,000	6,657,000
	4,959,657	4,671,808	4,880,207	5,438,956	11,151,926	811,525	493,450
\$	50,111,368	46,191,601	51,798,399	63,158,896	70,377,291	51,085,405	45,401,232

\$	89.36	\$	88.27	\$	76.91	\$	81.35	\$	72.73	\$	66.44	\$	66.65
	217.77		221.44		221.20		231.83		252.09		249.93		251.45
	145.42		144.18		144.43		148.14		159.33		150.44		152.05
	59.28		64.76		69.75		93.29		117.49		102.30		105.85
	178.01		109.02		191.24		322.19		290.21		187.95		100.25
	75.77		70.63		73.18		82.62		167.93		12.22		7.43
\$	689.83	\$	627.67	\$	703.53	\$	876.80	\$	891.85	\$	757.06	\$	676.25

FISCAL YEAR 2012/13



FISCAL YEAR 2013/14





City of Camarillo

CITY COUNCIL POLICY

Section: Finance

Date Adopted: March 1976
Last Amended: October 27, 2004

Subject: **Budget and Fiscal Policy**

Number: 3.01

Page 1 of 6

PURPOSE

Budget Purpose and Organization:

A. Budget Objectives

Through its Budget, the City will link resources with results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Establishing program policies and goals which define the nature and level of program services required.
4. Identifying activities performed in delivering program services.
5. Proposing objectives for improving the delivery of program services.
6. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.
7. Setting standards to measure and evaluate:
 - a. Revenues.
 - b. Expenditures.
 - c. Fund Balances.

B. The City Council shall adopt an annual budget for the ensuing fiscal year no later than June 30 of each year.

1. The first year of the two-year budget, the City Council will conduct a budget study session outlining the recommended budget for the two-year period.
2. The second year of the two-year budget, the City Council will conduct a budget study session which focuses on changes being recommended for the second year of the two-year budget.
3. For each of the two years, the City Council will adopt a resolution appropriating and approving the budget for the ensuing fiscal year.

C. Two-Year Budget

The City of Camarillo will continue preparing a two-year budget, emphasizing long-range planning and effective program management.

D. Second Year Budget

Before July 1 of the second year of the two-year cycle the City Council will review progress during the first fiscal year and approve appropriations for the second fiscal year.

E. Operating Carryover

Operating program appropriations for grants or those supported by a Purchase or Encumbrance Order, including Capital Equipment, may be carried over from one budget year to the next.

F. Capital Projects Carryover

Appropriation balances in Capital Projects may be carried forward from one budget year to the next with approval of the City Manager. This does not include individual capital outlay purchases for equipment, vehicles, etc.

G. Goal Status Reports

The status of major program objectives will be formally reported to the City Council on an ongoing, periodic basis, including but not limited to the midyear review and the annual budget study session.

H. Mid-Year Budget Reviews

The City Council will formally review the City's financial condition no later than March of each year and amend the budget, as necessary.

I. Balanced Budget

The City will maintain a balanced budget. This means that, generally speaking:

1. Operating revenues must fully cover operating expenditures, including debt service.
2. Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan projects, or other "one-time," non-recurring expenditures.
3. Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels as defined in the Reserve Policy.

FINANCIAL REPORTING

A. Annual Reporting

The City will prepare annual financial statements as follows:

1. The City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an auditor's unqualified opinion.¹
2. The City will use Generally Accepted Accounting Principles (GAAP) in preparing its annual financial statements, and will strive to meet the requirements of the Government Finance Officers' Association (GFOA) Award for Excellence in Financial Reporting program.
3. The City will issue audited financial statements within 180 days after year-end.
 - a. If a management letter is received by the auditors, the Director of Finance will distribute it to the City Council within one week of receiving the final management letter along with written responses to the items included in the letter.
 - b. If a management letter is not remitted by the auditors, the auditors will provide a written acknowledgement that no management letter is forthcoming and, within one week, the Director of Finance will forward a copy of that acknowledgement to the City Council.

B. Interim Reporting

The Director of Finance will prepare and issue timely interim reports on the City's financial status to the City Council and staff. This includes:

1. On-line access to the City's financial management system.
2. Monthly revenue and expenditure reports to the City Council, City Manager, Department Heads and other appropriate staff members, either electronically or hard copy, depending upon recipient's desire.
3. Mid-year budget reviews.
4. Status report during budget review process.

¹ Auditors express an unqualified opinion on the client's financial statements when they have no material exceptions as to the fairness of the application of accounting principles, and there have been no unresolved restrictions on the scope of their engagement. The unqualified opinion is the most desirable report from the client's point of view.

Adopted 3.1, March 1976

Amended October 25, 2000

Amended 3.01, October 27, 2004

Policy 3.01

Page 3 of 6

C. Budget Administration

The City Council may, by majority vote of the City Council members, amend or supplement the budget at any time after its adoption. The City Manager has the authority to make administrative adjustments to appropriations as long as there is no funding source incompatibility and provided those changes do not increase overall appropriations.

GENERAL REVENUE MANAGEMENT

A. Diversified and Stable Revenue Base

The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any single revenue source.

B. Long-Range Focus

The City Council will emphasize and facilitate long-range financial planning through the development of a two-year budget and a five-year capital improvement plan.

C. Interfund Transfers and Loans

Transfers between funds are clearly set forth in the Budget. These transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund loans, which are usually made for temporary cash flow reasons, and are not intended to result in a permanent transfer of financial resources. In summary, interfund transfers result in a change in fund equity; interfund loans do not, as the intent is to repay them.

From time to time, interfund loans may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

1. The Director of Finance is authorized to approve temporary interfund loans for cash flow purposes whenever the cash shortfall is expected to be resolved within 90 days. The most common use of interfund borrowing under this circumstance is for grant programs like the Community Development Block Grant (CDBG).

For the CDBG Program, costs are incurred before drawdowns are initiated and received resulting in a short-term borrowing need. Receipt of funds are typically received shortly after the request for funds has been made.

2. Any other interfund loans for cash flow or other purposes which exceed 90 days require case-by-case approval by the Council.

USER FEES AND RATES

A. User Fee and Utility Rates Cost Recovery

It is the intent of the City to collect user fees and/or utility rates for services provided to the public, where applicable.

B. Annual Review

User fees and utility rates will be reviewed and updated annually to ensure that they keep pace with the cost of providing the service.

C. Development Fees Review Program

The following cost-recovery policies apply to the development fees review program:

1. Services provided under this category include:
 - a. Community Development (planned development permits, tentative tract and parcel maps, re-zonings, general plan amendments, variances, use permits, etc.).
 - b. Public Works (public improvement plan checks, inspections, subdivision requirements, encroachments, etc.).
2. Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%. Exceptions to this standard include appeals, where the fee is set very low to provide adequate opportunity for due process.
3. The City will clearly establish and articulate standards for reviewing developer applications to ensure that there is "value for cost."

D. Other User Fees

1. Other User Fees include:
 - a. City Clerk (Agenda mailings, Bingo Licenses, Public Record Requests, Municipal & Zoning Code Supplements, Manuals and other documents, certifications, etc.).
 - b. Police (DUI recovery costs, fingerprinting, arrest report copies, etc.).
 - c. Other (Graffiti removal, copying costs, costs for documents published by the City, costs for damaged property, or other costs reasonably anticipated to be covered by user fees).

E. Utility Fees and Rates

1. Water and Sewer Enterprises. The City will set utility fees and rates at levels which fully cover the total direct and indirect costs, including operations, capital outlay, and debt service.
2. Solid Waste Enterprise. The City will rely on the contract with the service provider to establish standards for setting rates for solid waste activities.
3. Transit Enterprise. The City will establish transit fees which balance the recovery of a portion of the cost of providing the service with motivation for the use of public transportation in the community.

F. Comparability With Other Communities

There are many factors that affect how and why other communities have set fees and utility rates at certain levels; therefore, fee and rate surveys shall never be the sole or primary criteria in setting the City of Camarillo fees and rates. The City, however, will consider fees and utility rates charged by other agencies to meet the following objectives:

1. To reflect the "market" for these fees and rates.
2. To assist in assessing the reasonableness of Camarillo's fees and rates.
3. To serve as a benchmark for how cost-effectively Camarillo provides its services.



City of Camarillo

CITY COUNCIL POLICY

Section: Finance

Date Adopted: February 15, 1989
Last Amended: December 12, 2007

Subject: **Investment Policy**

Number: 3.04

Page 1 of 4

PURPOSE

To establish a policy for managing the City's monetary investments. This policy also applies to the funds for which the City provides financial management services.

POLICY

Authorized officials in positions of trust will act with care and prudence when making decisions regarding management and investment of public funds. Investments will be made in accordance with provisions of California Government Code, the Municipal Code, and this policy. The City's investment objectives are to safeguard principal, ensure liquidity to meet cash flow needs, and obtain an appropriate rate of return.

A. Internal Control

Internal control will be established and documented in writing. The controls will be designed to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, and imprudent actions by employees and officers of the City. Controls deemed most important include:

1. Separation of duties.
2. Separation of transaction authority from accounting and recordkeeping.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Specific limitations regarding securities loss and remedial action.
6. Maintain control of wire transfers.
7. Minimize number of authorized investment officials.
8. Document transactions and strategies.
9. Maintain a code of ethics standard.

The City's investment procedures manual will establish and maintain an internal control structure designed to ensure the assets managed under the scope of this policy are protected from loss, theft, or misuse. The internal control structure will provide reasonable assurance these objectives are met.

B. Ethics and Conflicts of Interest

The City promotes a culture of honesty and ethical behavior. Officers and employees responsible for investing funds will refrain from personal business activity that conflicts with their ability to make impartial investment decisions.

C. Safety

The City will insure the safety of its invested funds by limiting risk associated with credit and interest rates. Risks are mitigated through diversification of the portfolio and monitoring of investments, depositories and security dealers.

D. Liquidity

The City's investment portfolio will be structured to meet anticipated cash flow needs.

E. Return

The objective of investment performance is to earn a total rate of return over a market cycle which approximates the return on a market index of Treasury and Federal Agency securities of commensurate risk and duration.

F. Maturity

The investment portfolio will be structured to provide sufficient funds to meet cash flow needs. The average maturity of the investment portfolio will not exceed three years, and no investment will have a maturity of more than five years from its date of purchase.

G. Authorized Investments

The City may invest funds through banks, savings and loans, authorized investment advisers, broker/dealers, as well as the State of California. Authorized investments are:

1. State of California Local Agency Investment Fund.
2. United States Treasury notes, bonds, bills, or certificates of indebtedness.
3. Insured demand deposits, as defined by Section 5102 of the Financial Code, in national or state-chartered banks or state or federal associations.

4. Certificates of deposit, as defined by Section 5102 of the Financial Code, issued by a national or state-chartered bank or a state or federal association, maturing in two years or less, the total of which will not exceed 15% of the total portfolio.
5. Federal agency or United States government sponsored total issues will not exceed 75%, nor will one issuer exceed 20%, of the total portfolio. Purchases are limited to the following senior issues:
 - a. Federal National Mortgage Association (Fannie Mae).
 - b. Government National Mortgage Association (Ginnie Mae).
 - c. Federal Home Loan Mortgage Corporation (Freddie Mac).
 - d. Federal Home Loan Bank (FHLB).
 - e. Federal Farm Credit Banks (FFCB).
 - f. Federal Agricultural Mortgage Corporation (FAMC).
 - g. Tennessee Valley Authority (TVA).
6. Government or U.S. Treasury money market funds rated "AAA" by two nationally recognized rating organizations. The total investment will not exceed 5% of the total portfolio.

H. Prohibited Investments and Activities

1. Investments not specifically identified by this policy without the prior approval of the City Council.
2. Trading securities for the sole purpose of speculating or taking an unhedged position on the future direction of interest rates.

I. Collateralization Requirements

Uninsured time deposits with banks and savings and loans will be collateralized in the manner prescribed by law for depositories accepting municipal investment funds. The collateral for certificates of deposits will be an amount equal to a minimum of 110% of the deposited funds.

J. Safekeeping of Securities and Certificates of Deposit (CD)

1. Securities. The City will contract with a bank or trust company for the safekeeping of securities. The third party custodian must provide written safekeeping documentation.

2. Certificates of Deposit. The City will hold its own CDs.

K. Investment Transactions

1. All transactions must be approved in writing by two authorized signatories and will be conducted on a delivery-versus-payment basis.
2. A preformatted form will be used for all wire transfers.
3. Wire transfers between brokers and/or security dealers are prohibited.
4. Wire transfers directly between the State of California Local Agency Investment Fund and the City's safekeeping bank are permitted.

L. Investment Services

All providers of Investment Services must be approved by Council and must have an office in the State of California.

1. Investment Advisers. External investment advisers must be registered under the Investment Advisers Act of 1940.
2. Broker/Dealers. Broker/dealers must qualify under the Securities and Exchange Commission Rule 15C3-1, and annually provide the City Treasurer with an audited financial statement and documents verifying compliance with Rule 15C3-1.

M. Notice of Policy

The City will include a copy of this investment policy and the resolution when opening an account and annually provide a copy to all current investment advisers and broker/dealers. Receipt of the policy and confirmation that the policy has been reviewed by persons approved to advise the City, will be acknowledged in writing.

N. Reporting

The Director of Finance will prepare a monthly Investment Report, including a management summary of the status of the investment portfolio and all security transactions made during the past month. This report will be approved and signed by the City Manager and submitted to the Investment Committee and City Council within thirty (30) days following the end of the month.

O. Annual Review

This Investment Policy will be reviewed annually by the Investment Committee and the City Council.



City of Camarillo

CITY COUNCIL POLICY

Section: Public Works

Date Adopted: September 13, 1997

Last Amended: September 14, 2005

Subject: **Capital Improvement Program**

Number: 8.07

Page 1 of 2

PURPOSE

To establish guidelines for developing the City's annual Capital Improvement Program.

POLICY

The Capital Improvement Program (CIP) shall be developed annually through a collaborative process involving City Council, Planning Commission, and Staff. The CIP is designed to meet City goals and objectives and address community needs and interests.

A. Definitions

1. Capital Budget. A plan that outlines proposed capital expenditures and identifies associated financing.
2. Capital Improvement Program (CIP). A plan of capital expenditures over a period of future years that identifies each capital project, the expected schedule of each project, the funds to be expended each year, and the method of financing those expenditures.
3. Capital Improvement Project. A municipal project that constructs a new, replacement, or expanded City asset. A project that repairs or maintains an existing City asset shall not be considered a capital improvement project.

B. Developing the Capital Improvement Program (CIP)

1. City Council Goals and Objectives. The process for developing the next fiscal year's CIP begins at the annual City Council goal-setting session, when Councilmembers provide input and direction.
2. Staff Consultation. The City Manager and Department Heads collaborate to provide input and updates to the CIP for the next fiscal year.

3. City Council Study Session. Prior to the City budget study session, a preliminary CIP shall be presented for City Council review.
4. Planning Commission Review. Prior to the City budget study session, a draft CIP shall be submitted to the Planning Commission for determination of conformity with the City's General Plan.
5. Capital Improvement Program Approval. The CIP shall be approved annually by the City Council.
6. Capital Budget Adoption. City Council will adopt the Capital Budget to support capital projects for the next fiscal year.

Adopted 8.7, September 13, 1997
Amended February 25, 1998
Amended 8.07, September 14, 2005

Policy 8.07
Page 2 of 2



City of Camarillo

CITY COUNCIL POLICY

Section: Finance

Date Adopted: January 27, 1999
Last Amended: February 13, 2002

Subject: **Land-Secured Financing**

Number: 3.07

Page 1 of 6

PURPOSE

This policy outlines parameters for the financing of public facilities through the establishment of assessment districts and community facilities districts. It establishes the standards and criteria for the review of these proposed projects in order to determine the feasibility of special district financing given the public policy direction of the City Council of the City of Camarillo.

POLICY

- A. The City encourages the development of commercial or industrial property which results in reciprocal value to the City (i.e., increased jobs, property or sales tax revenues, major public improvements). The City Council will consider the use of community facilities districts (CFDs) or special benefits assessment districts (ADs), as well as other financing methods to assist these types of development. When, in the City's opinion, the public facilities of a residential development represents a significant public benefit, public financing may be considered. Significant public benefit may be defined as a public facility having regional impact and/or benefit to that beyond the proposed development.
- B. Projects will comply with the requirements of the Improvement Act of 1911, the Municipal Improvement Act of 1913, or the Community Facilities Act of 1982.
- C. The assessment district bonds shall be issued in accordance with the 1911 or 1915 Bond Acts or the Community Facilities Act of 1982, as determined jointly by the petitioner and the City.
- D. The proposed development project must be consistent with the City's General Plan and have secured appropriate land use entitlements from the City to allow for the implementation of the ultimate development of the area.

Adopted 3.7, January 27, 1999
Amended February 13, 2002
Finance Committee Review 3.07, March 16, 2005 (no changes)

Policy 3.07
Page 1 of 6

- E. A written request for special district financing should be initiated by the owners of the property subject to payment of the assessments or special tax, as defined per statutory requirements.
- F. An advance reimbursement agreement shall be executed and a sum sufficient to pay all fees and costs for the district formation shall be deposited with the City by the proponents of the district prior to the beginning of formation proceedings.
- G. An appraisal of the property shall be required if the property is subject to any lien or tax required to secure any public financing. A minimum property value to lien ratio of 3:1 (all ratios to be calculated assuming the public facilities being financed are completed and including any overlapping assessment districts or community facility districts) must be present pursuant to Premise 3 entitled "Bulk Land Value" as set forth in Appendix "A" (the Appendix), attached hereto and made a part hereof by this reference, as determined by an MAI appraisal. The appraisal shall be reviewed by the City and shall be prepared as set forth in the Appendix. In those instances where the ratio is less than 3:1, credit enhancements must be provided to the satisfaction of the City. These enhancements may include, but are not limited to, letters of credit and/or appropriate insurance.
- H. A market absorption study of the proposed development project may be required. The absorption study shall be used to determine if the financing of the public facilities is appropriate given the timing of development and if sufficient revenues will be generated by the project to retire the debt service.
- I. A fiscal feasibility report shall be required if forty percent (40%) or more of the land within a district is substantially undeveloped. The report shall be prepared by or at the direction of the City. All costs for preparing the report shall be borne by the applicant/developer. An estimate of the report costs will be made prior to initiating the study and the applicant/developer shall deposit that amount prior to starting the report.
- J. With regard to community facilities districts, the proposed rate and method of apportionment of the special tax shall comply with the following criteria:
 - 1. The primary emphasis of the special tax formula shall be equitable for the future property owner.
 - 2. The projected annual special tax revenues shall include annual administrative expenses and other direct operational costs to the community facilities districts as a result of district formation.

3. All property not otherwise statutorily exempted, owned, or to be owned by a public entity shall bear its appropriate share of the special tax liability.
 4. The projected ad valorem property tax and other direct and overlapping debt for the proposed development project, including the proposed maximum special tax, should not exceed two percent (2%) of the anticipated assessed value of each improved parcel upon completion of the improvements.
 5. Each bond issue shall be structured to protect bond owners from default of the issue and to ensure the bonding capacity and credit rating of the City.
- K. With respect to community facilities districts and other land-secured financing districts, full disclosure of the special tax or assessment lien shall be in compliance with applicable statutory authority. The City, in its sole judgment, may require additional property owner notification if it deems such disclosure will assist subsequent property owners' awareness of the lien obligation.
- L. The assessment engineer, appraiser, bond counsel, financial advisor, special tax consultant, underwriter, and other necessary professional and technical advisors shall be selected by and be accountable to the City. The City Manager, in conjunction with these advisors, shall determine whether the aggregate cost of public improvements and permitted indirect costs, allowable under statute, shall equal an amount which renders formation of a district, both economically cost-effective and efficient. The par amount of bonds shall be recommended by the City Manager for approval by the City Council. The issue shall be sized by the City Manager, in conjunction with City financial advisors, and shall meet industry standards with respect to marketability. Minimum district size shall approximate \$3 million.
- M. All statements and material related to the sale of special tax bonds (community facilities districts) and improvement bonds (assessment districts) shall emphasize and state that neither the faith, credit, nor the taxing power of the City of Camarillo is pledged to the repayment of the bonds, nor that there is an obligation of the City to replenish the reserve fund from revenue sources other than special taxes, annual assessments or proceeds from foreclosure proceedings. The City has no contingent liability for the debt service.
- N. The Finance Committee shall review all special district financing applications prior to the presentation of a district formation petition to the City Council.

PROJECT CRITERIA

Special district financing shall be considered for development projects which facilitate commercial and industrial development within the community thereby improving the jobs-housing balance. Formation of districts will also be considered for major development projects whose mix of residential, commercial and industrial land use maintain or improve this jobs-housing ratio and whose financed public improvements contribute to the regional development of the area through:

- Major streets and arterial thoroughfares.
- Master planned storm drain facilities.
- Regional sewer and/or water facilities.
- Reclaimed water distribution systems.
- Other major public infrastructure or community facility improvements required as a result of the development or its impact on the community.

Infrastructure and facility improvements, conditioned as a result of standard City requirements to the site, shall not be considered regional public improvements. Indirect (“soft”) costs for engineering and design associated with public improvement construction may be included within the district to the extent they can be attributed directly to the public improvements. No other indirect “soft” costs shall be financed through the district, other than that which is allowed by statutory regulations for assessment districts and community facilities districts.

Other project elements which may determine the viability and desirability of special district financing may include factors such as: location of the proposed project within a redevelopment project area, as a specific plan or subset of a specific plan; ownership composition; geographical isolation or other pertinent economic or demographic factors which would enhance community development, in accordance with established City goals and objectives.

APPENDIX A

Definition of Appraisal

An appraisal is a written statement independently and impartially prepared by a qualified appraiser setting forth an opinion of defined value of an adequately described property as of a specific date, supported by the presentation and analysis of relevant market information.

Standards of Appraisal

The format and level of documentation for an appraisal depend on the type of appraisal. A detailed appraisal shall be prepared for complex appraisals. A detailed appraisal shall reflect nationally recognized appraisal standards, the Uniform Appraisal Standards for Federal Land Acquisition. An appraisal must contain sufficient documentation, including valuation data and the appraiser's analysis of the date to support his/her opinion of value. At a minimum, the appraisal shall contain the following items:

- A. The purpose and/or the function of the appraisal; a definition of the estate being appraised; and a statement of the assumptions and limiting conditions affecting the appraisal.
- B. An adequate description of the physical characteristics of the property being appraised, including location, zoning, present use, and analysis of highest and best use.
- C. All relevant and reliable approaches to value consistent with commonly accepted professional appraisal practices. If a discounted cash flow analysis is used, it should be supported with at least one other valuation method, such as a market approach using sales that are at the same stage of land development. If more than one approach is utilized, there shall be an analysis and reconciliation of approaches to value that are sufficient to support the appraiser's opinion of value.
- D. A description of comparable sales, including a description of all relevant physical, legal and economic factors, such as parties to the transaction.
- E. A statement of the value of the real property.
- F. The effective date of valuation, date of appraisal, signature and certification of the appraiser.

Adopted 3.7, January 27, 1999
Amended February 13, 2002
Finance Committee Review 3.07, March 16, 2005 (no changes)

Policy 3.07
Page 5 of 6

Conflict of Interest

No appraiser shall have any interest directly or indirectly in the real property being appraised for the City that would in any way conflict with the preparation or review of the appraisal. Compensation for making an appraisal shall not be based on the amount of the valuation.

Community Facilities District Valuations

The appraisal for CFDs should be based on three premises:

- A. Raw Land Value (Premise #1). The total land within the project is valued “as is.”
 - 1. With any existing infrastructure.
 - 2. Without proposed infrastructure.
 - 3. With existing parcel configuration.
 - 4. Considering planned densities allowed by the specific plan of the project.

This is a typical type of land valuation.

- B. Project Build-Out Value (Premise #2). The total land within the project is valued under projected conditions.
 - 1. With proposed infrastructure being financed completed.
 - 2. At the planned densities allowed by the specific plan.
 - 3. Land development is at the stage of being marketed to merchant builders or tentative tract maps ready to be filed.

This is a projected value based on project plans predicated on market conditions continuing as projected.

- C. Bulk Land Value (Premise #3). The total land within the project is valued under projected conditions.
 - 1. With proposed infrastructure being financed completely.
 - 2. With existing parcel configuration.
 - 3. Considering planned densities allowed by the specific plan of the project.

This premise should consider a discounted or “quick sale” valuation considering time, costs and the possibility of a per unit value based on the total size of the project.

RESOLUTION NO. 2012-86

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CAMARILLO ADOPTING THE 2012-2014 BUDGET, INCLUDING 2012/2013 APPROPRIATIONS AND AUTHORIZING CERTAIN AMENDMENTS TO THE 2011/2012 BUDGET

The City Council of the City of Camarillo resolves as follows:

SECTION 1: The City Council finds and declares as follows:

A. The City Council held, a capital budget workshop on May 9, public operating budget workshop on June 9, and a capital budget public hearing on June 27, 2012, to review, consider, and deliberate upon the proposed budgets as well as to hear any public comments; and

B. The proposed budgets submitted have been modified by the City Council during the City Council review sessions; and

C. Other proposed changes are also being recommended.

SECTION 2: The City Council adopts Budget for 2012-2014. The budget for 2012-2014 as shown in Exhibit A is hereby adopted.

SECTION 3: Appropriation for 2012/2013. The amounts shown on Exhibit A which are necessary to fund the operating programs and the Capital Improvements Program for the City of Camarillo during 2012/2013 are hereby appropriated from the unappropriated fund balances anticipated to be available on July 1, 2012, and from the estimated revenues and transfers in to be received during the fiscal year beginning July 1, 2012, and ending June 30, 2013

SECTION 4: Authorized Interfund Transfers for 2012/2013. The transfers from one fund to another as shown on Exhibit A for 2012/2013 are hereby authorized.

SECTION 5: Amended Budget for 2011/2012. The 2011/2012 budget as amended and shown on Exhibit A is hereby authorized.

SECTION 6: City of Camarillo Budget Authority. The City Council authority of the adopted budget shall be for the City as a whole and it is hereby mandated that a change of appropriation in total shall be subject to approval of the City Council.

SECTION 7: Administrative Budget Authority. It is hereby declared that, in addition to the City Council's level of authority, there is a need for a level of administrative authority over the adopted budget. The City Manager, therefore, shall have the administrative authority to approve appropriation transfers between expenditure line-item accounts as long as the funding source for the line-item from

which the appropriation is being transferred is a legal funding source for the new anticipated use.

SECTION 8: Budget Carryovers. It is hereby approved that all appropriations for 2011/2012 shall lapse June 30, 2012 and any remaining amounts shall be credited against their respective fund balances except for:

A. Any unexpended but encumbered amounts for specific orders outstanding at the end of 2011/2012; and

B. Any unexpended appropriations for incomplete capital projects in the capital budget at the end of 2011/2012; and

C. Any unrealized revenues and unexpended appropriations for grants at the end of 2011/2012.

And, that for these exceptions, the City Manager shall have the authority to approve these appropriation carryovers from 2011/2012 into 2012/2013; and that such carryovers may be made without further City Council action, since prior authorization has been given for these appropriations; and, when carried over and re-budgeted for 2012/2013, these appropriations shall be offset by a debit to their respective fund balances.

SECTION 9: Effective Date. This Resolution shall take full force and effect on July 1, 2012, after its adoption by the City Council.

PASSED AND ADOPTED on June 27, 2012.



Mayor

Attested to on 6/28/12



City Clerk

I, Jeffrie Madland, City Clerk of the City of Camarillo, certify Resolution No. 2012-86 was adopted by the City Council of the City of Camarillo at a regular meeting held June 27, 2012, by the following vote:

AYES: Councilmembers: Craven, Kildee, Morgan, Waunch, Mayor McDonald
NOES: Councilmembers: None
ABSENT: Councilmembers: None

jamadland

City Clerk



c: Finance Department

CSD RESOLUTION NO. 2012-14

A RESOLUTION OF THE CAMARILLO SANITARY DISTRICT ADOPTING THE 2012-2014 BUDGET, INCLUDING 2012/2013 APPROPRIATIONS AND AUTHORIZING CERTAIN AMENDMENTS TO THE 2011/2012 BUDGET

The Board of Directors of the Camarillo Sanitary District resolves as follows:

SECTION 1: The Board of Directors of the Camarillo Sanitary District (CSD) finds and declares as follows:

A. The CSD held a capital budget workshop on May 9, a public operating budget workshop on June 9, and a capital budget public hearing on June 27, 2012, to review, consider, and deliberate upon the proposed budgets as well as to hear any public comments; and

B. The proposed budgets submitted have been modified by the CSD during the CSD review sessions; and

C. Other proposed changes are also being recommended;

SECTION 2: The Camarillo Sanitary District adopts Budget for 2012-2014. The budget for 2012-2014 as shown in Exhibit A is hereby adopted.

SECTION 3: Appropriation for 2012/2013. The amounts shown on Exhibit A which are necessary to fund the operating programs and the Capital Improvements Program for the CSD during 2012/2013 are hereby appropriated from the unappropriated fund balances anticipated to be available on July 1, 2012, and from the estimated revenues and transfers in to be received during the fiscal year beginning July 1, 2012, and ending June 30, 2013.

SECTION 4: Authorized Interfund Transfers for 2012/2013. The transfers from one fund to another as shown on Exhibit A for the 2012/2013 are hereby authorized.

SECTION 5: Amended Budget for 2011/2012. The 2011/2012 budget as amended and shown on Exhibit A is hereby authorized.

SECTION 6: Camarillo Sanitary District Budget Authority. The Board of Directors authority of the adopted budget shall be for the CSD as a whole and it is hereby mandated that a change of appropriation in total shall be subject to approval of the Board of Directors.

SECTION 7: Administrative Budget Authority. It is hereby declared that, in addition to the Board of Director's level of authority, there is a need for a level of administrative authority over the adopted budget. The District Manager, therefore, shall have the administrative authority to approve appropriation transfers between

expenditure line-item accounts as long as the funding source for the line-item from which the appropriation is being transferred is a legal funding source for the new anticipated use.

SECTION 8: Budget Carryovers. It is hereby approved that all appropriations for 2011/2012 shall lapse June 30, 2012 and any remaining amounts shall be credited against their respective fund balances, except for:

A. Any unexpended but encumbered amounts for specific orders outstanding at the end of 2011/2012; and

B. Any unexpended appropriations for incomplete capital projects in the capital budget at the end of 2011/2012; and

C. Any unrealized revenues and unexpended appropriations for grants at the end of 2011/2012.

And, that for these exceptions, the District Manager shall have the authority to approve these appropriation carryovers from 2011/2012 into 2012/2013; and that such carryovers may be made without further District action, since prior authorization has been given for these appropriations; and, when carried over and re-budgeted for 2012/2013, these appropriations shall be offset by a debit to their respective fund balances.

SECTION 9: Effective Date. This Resolution shall take full force and effect on July 1, 2012, after its adoption by the Camarillo Sanitary District.

PASSED AND ADOPTED on June 27, 2012.

Michael A. Morgan
Chairman

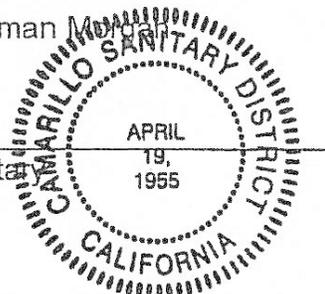
ATTEST:

6/29/12 Jamadland
Assistant Secretary

I, Jeffrie Madland, Assistant Secretary of the Camarillo Sanitation District, certify CSD Resolution No. 2012-14 was adopted by the Board of Directors of the Camarillo Sanitary District at a regular meeting held June 27, 2012, by the following vote:

AYES: Directors: Craven, Kildee, McDonald, Waunch, Chairman Morgan
NOES: Directors: None
ABSENT: Directors: None

Jamadland
Assistant Secretary



c: Finance Department

CSD Resolution No. 2012-14
Page 2 of 2

City of Camarillo
2011/12 Budget
Budget Summary by Organization and Fund

FUND	Fiscal Year 2011/12			Fiscal Year 2011/12			Fiscal Year 2011/12			Fiscal Year 2011/12			Estimated				
	Adjusted ** Fund Balance June 30, 2011	Revenues	Expenditures	Current Budget (as of 3/1/12)	Transfers	Adjustments	Estimated Fund Balance June 30, 2012	Revenues	Expenditures	Transfers	Adjustments	Change in Fund Balance	Revenues	Expenditures	Transfers	Adjustments	Estimated Fund Balance June 30, 2012
City of Camarillo	48,616,436	29,895,105	25,960,322	19,462,630	-	-	30,672,689	848,189	11,173,000	-	-	12,296,871	30,747,294	26,304,640	(8,289,639)	-	42,669,460
101 General Fund	5,455	41,100	60,500	47,400	-	-	13,055	-	-	-	-	13,055	41,100	60,500	47,400	-	13,055
201 Community Service Grants	5,610,403	2,114,608	-	(2,370,000)	-	-	5,555,211	-	(620,000)	-	-	(420,000)	2,114,608	-	(2,790,000)	-	5,135,211
208 TDA Article 6 Roads	196,801	1,825,963	3,229,109	1,000,000	-	-	619,239	(78,910)	5,800	-	-	(144,110)	1,825,963	3,234,508	1,840,000	-	168,291
210 Gas Tax	916,384	1,557,953	3,853,948	1,950,000	-	-	178,748	115,937	(95,000)	-	-	140,637	1,557,953	3,484,368	1,616,000	-	471,125
220 Citywide Lighting/Landscape	1,318,465	695,245	693,880	1,950,000	-	-	1,249,650	42,715	-	-	-	42,715	695,160	693,880	-	-	318,785
221 Mission Oaks-MDVA	37,905	34,535	27,959	-	-	-	44,471	-	-	-	-	-	34,535	-	-	-	1,292,545
222 Witterberg Maint-MDVA	1,919	2,548	-	-	-	-	3,733	-	-	-	-	1,919	2,548	-	-	-	44,471
223 Arroyo Storm Basins	35,092	35,393	38,562	-	-	-	32,913	-	-	-	-	35,393	38,562	-	-	-	37,733
224 Mission Oaks Industrial	24,944	12,560	24,944	-	-	-	22,091	-	-	-	-	12,560	15,453	-	-	-	32,913
225 Presley Maintenance District	37,039	22,300	28,630	-	-	-	30,709	-	-	-	-	22,300	20,630	-	-	-	22,091
226 Spanish Hills Maint Dist	18,322	6,520	8,986	-	-	-	16,456	-	-	-	-	6,520	8,986	-	-	-	30,709
227 Sares/Reids Maint Dist	44,422	24,574	21,528	40,000	-	-	47,466	-	-	-	-	24,574	21,528	-	-	-	16,456
228 Vista Las Pomas Maint Dist	26,222	19,241	46,225	-	-	-	39,238	-	-	-	-	19,241	27,645	-	-	-	47,466
229 Adolfo Glen II Maint Dist	29,913	698,921	1,178,845	900,000	-	-	783,363	-	-	-	-	102,504	173,287	1,076,041	900,000	-	57,818
230 Adolfo Glen III Maint Dist	48,691	200	-	-	-	-	49,861	-	(41,000)	-	-	8,861	200	-	-	-	896,167
270 Storm Water Management	145,408	543,648	409,858	-	-	-	279,458	-	-	-	-	543,648	409,858	-	-	-	279,458
289 C D B G	(2,015,673)	2,168,992	3,484,952	3,320,000	-	-	8,357	20,000	11,443	10,000	-	16,557	2,208,962	3,486,395	3,330,000	-	26,914
284 Library Operations	1,494,216	200,500	557,350	(26,670)	-	-	1,110,716	-	3,000	12,000	-	9,000	200,500	557,350	26,670	-	1,110,716
285 Library Special Revenue	401,036	163,460	21,620	(12,000)	-	-	520,836	-	-	-	-	163,460	153,450	24,620	-	-	529,836
286 Cable PEG Fees Special Rev.	14,160	400	546,700	560,000	-	-	38,877	7,862,360	7,850,660	325,000	-	366,710	400	7,710	215,000	-	7,710
320 Debt Services-Police Facility	449,294	17,913,401	16,736,265	1,772,611	-	-	9,262,168	(2,113,014)	(3,028,587)	148,489	-	1,964,062	4,190,457	12,805,668	1,921,000	-	405,587
350 City CDC Dist Admin	123,659	550	124,069	-	-	-	66	431	-	-	-	431	550	124,000	-	-	11,226,230
410 Capital Improve Projects	12,821,157	13,550	18,930,148	12,008,627	-	-	5,913,086	29,666	(12,211,647)	(18,153,619)	(66)	(5,913,086)	42,236	6,716,301	(6,145,032)	-	-
422 W Camarillo C/D #1 Capital	1,935	1,698,326	1,632,264	-	-	-	1,535	-	-	-	-	1,698	1,698,326	1,632,264	-	-	1,698
450 CDC Capital Projects	297,615	460,625	658,973	1,500	-	-	365,177	-	-	-	-	460,625	458,973	-	-	-	365,177
510 Risk Management	1,850,780	895,452	1,327,968	101,630	-	-	1,600,095	-	-	-	-	70,182	2,160,855	2,480,548	-	-	1,670,217
520 Human Resources	3,251,191	1,521,500	1,776,928	(438,000)	-	-	2,987,770	-	-	-	-	274,760	895,452	340,900	101,930	-	3,251,191
530 Information Services	845,952	203,500	386,592	(24,000)	-	-	1,279,619	-	-	-	-	203,500	203,500	305,698	-	-	3,251,191
540 Vehicles & Equipment	3,455,999	1,286,240	2,191,695	25,670	-	-	2,004,651	-	-	-	-	15,212	2,266,240	2,176,483	26,670	-	3,455,999
550 City Hall Facility	1,288,110	1,053,615	52,838	45,000	-	-	48,514	-	-	-	-	17,554	323,200	161,094	45,000	-	1,288,110
551 Corporation Yard Facility	41,549	731,400	1,855,385	800,000	-	-	683,273	-	-	-	-	732,835	1,777,660	800,000	152,400	-	731,400
552 Police Facility	265,515	11,459,610	15,399,545	1,469	-	-	23,454,996	1,840,880	(1,416,628)	(27,489)	-	3,231,919	13,300,485	13,976,917	(65,000)	-	11,459,610
553 Library Facility	351,651	323,200	134,631	594,320	-	-	2,004,651	-	-	-	-	323,200	323,200	161,094	45,000	-	323,200
554 Camarillo Ranch Facility	1,053,615	50	52,838	45,000	-	-	48,514	-	-	-	-	50	35,304	45,000	-	-	50
555 Chamber of Commerce Facility	265,515	731,400	1,855,385	800,000	-	-	683,273	-	-	-	-	732,835	1,777,660	800,000	152,400	-	731,400
610 Transit	26,485,892	2,693,549	2,619,897	(142,619)	-	-	193,873	(175,297)	(83,131)	(2,854,787)	-	3,231,919	13,300,485	13,976,917	(65,000)	-	26,485,892
660 Water Utility	129,968,034	73,293,889	111,393,145	65,653	3,147,303	94,172,014	9,727,853	(10,785,609)	(6,645,619)	(1,170)	12,867,672	82,021,742	(10,566,357)	(6,579,665)	3,146,133	-	129,968,034
Total City of Camarillo	129,968,034	73,293,889	111,393,145	65,653	3,147,303	94,172,014	9,727,853	(10,785,609)	(6,645,619)	(1,170)	12,867,672	82,021,742	(10,566,357)	(6,579,665)	3,146,133	-	129,968,034
Community Development Comm. (CDC)	13,603,159	66,650	3,020,326	91,666	-	-	10,740,999	(44,694)	(3,005,949)	(13,970,024)	275,000	(10,740,999)	21,656	13,377	(13,895,438)	275,000	-
290 CDC Low-Med Income Housing	2,693,549	2,619,897	1,421,619	(142,619)	-	-	193,873	(175,297)	(83,131)	(2,854,787)	-	(133,873)	2,717,792	2,593,726	(2,607,605)	2,693,549	-
390 CDC Debt Service	13,603,159	2,660,099	5,637,183	(51,233)	-	-	10,874,812	(220,851)	(3,095,000)	(16,942,811)	2,899,540	(10,874,812)	2,736,448	2,567,103	(16,994,044)	2,899,540	-
Total CDC Successor Agencies	13,603,159	2,660,099	5,637,183	(51,233)	-	-	10,874,812	(220,851)	(3,095,000)	(16,942,811)	2,899,540	(10,874,812)	2,736,448	2,567,103	(16,994,044)	2,899,540	-
Camarillo Sanitary District (CSD)	5,359,869	8,864,955	9,915,317	(1,914,700)	2,185,100	4,561,017	4,561,017	(23,310)	(32,628)	(30,000)	-	(19,482)	8,842,655	9,882,689	(1,944,700)	2,185,100	4,541,335
871 CSD Operating	5,723,091	954,435	1,455,650	450,000	-	-	5,670,876	22,320	(750)	30,000	-	53,670	977,355	1,455,650	460,000	-	5,723,091
872 CSD Debt Service	7,701,634	63,300	6,774,766	1,450,000	-	-	2,460,039	395,230	(3,032,078)	-	-	3,956,328	399,530	3,742,689	1,460,000	-	7,701,634
873 CSD Capital Projects	16,734,594	9,862,700	15,145,763	(14,700)	2,195,100	12,671,931	326,840	(3,065,456)	-	-	-	3,896,316	10,209,540	15,091,697	(14,700)	2,185,100	16,064,217
Total Camarillo Sanitary District	16,734,594	9,862,700	15,145,763	(14,700)	2,195,100	12,671,931	326,840	(3,065,456)	-	-	-	3,896,316	10,209,540	15,091,697	(14,700)	2,185,100	16,064,217
Total All Funds	161,385,787	85,136,686	135,167,091	-	5,303,403	117,658,787	8,834,642	(16,942,164)	(23,286,430)	2,897,370	5,305,146	94,970,730	118,254,927	(23,286,430)	6,200,773	123,043,933	

(a) Funds 896 and 890 beginning balances as of 6/30/11, 2011 include legally restricted reserves of \$0.6 million and \$0.1 million respectively.
(b) The Community Development Commission fund balance includes a reserve for a long-term receivable of \$276,000 as of 6/30/11, since it is not available for spending.

Fund balances reflect working capital for proprietary fund types (current assets over current liabilities). Adjustments to working capital include adding back depreciation expense and adjustments to noncurrent assets.
The Community Development Commission funds reflect available cash-restricted balances.

Fund balances adjusted to remove any nonresponsible items such as Prepaid Items, Fund Held for Reback, Bond Covenants, and Notes Receivable.

"Exhibit A"
Page 1 of 2

City of Camarillo
2012/13 & 2013/14 Budget
Budget Summary by Organization and Fund

FUND	Estimated Fund Balance June 30, 2012			Fiscal Year 2012/13			Estimated Fund Balance June 30, 2013			Fiscal Year 2013/14			Estimated Fund Balance June 30, 2014
	Revenues	Expenditures	Transfers	Proposed Budget	Transfers	Adjustments	Revenues	Expenditures	Transfers	Proposed Budget	Transfers	Adjustments	
City of Camarillo													
101 General Fund	42,969,460	31,500,333	25,252,925	(6,202,600)	-	43,014,268	31,550,984	25,476,457	(6,690,400)	-	42,399,395		
201 Community Service Grants	13,055	33,500	81,100	35,050	-	505	33,500	81,100	47,400	-	305		
208 TDA Article 8 Roads	5,135,211	2,189,247	-	(2,460,000)	-	4,864,458	2,189,247	-	(2,370,000)	-	4,683,705		
209 TDA Article 3	168,251	25,900	-	(115,000)	-	79,151	25,900	-	(55,000)	-	50,051		
210 Gas Tax	471,129	1,758,543	3,003,602	950,000	-	176,070	1,758,543	3,058,682	1,165,000	-	40,921		
220 Citywide Lighting/Landscape	318,785	1,661,050	3,424,900	1,650,000	-	204,946	1,661,050	3,488,532	1,700,000	-	97,474		
221 Mission Oaks-MD1A	1,292,545	669,920	599,717	-	1,362,748	599,920	669,920	599,717	-	-	1,432,951		
222 Willenberg Maint-MD2A	44,471	35,042	26,338	-	51,175	34,040	26,338	-	-	-	56,877		
223 Armitos Storm Basins	3,733	1,869	2,517	-	3,065	1,869	2,517	-	-	-	2,437		
224 Mission Oaks Industrial	32,913	35,383	39,713	-	28,593	36,773	39,713	-	-	-	25,653		
225 Presley Maintenance District	22,051	13,100	14,034	-	21,117	13,100	14,034	-	-	-	20,183		
226 Spanish Hills Maint District	30,709	22,425	30,080	-	23,054	22,425	30,080	-	-	-	15,399		
227 Sares/Regis Maint Dist	16,455	6,438	8,465	-	14,428	6,438	8,465	-	-	-	12,400		
228 Vista Las Posas Maint. Dist.	47,488	24,624	26,172	-	45,920	25,680	26,172	-	-	-	45,428		
229 Adolfo Glen II Maint Dist	57,818	20,014	40,000	-	37,832	20,504	40,000	-	-	-	18,436		
230 Adolfo Glen III Maint Dist	28,053	27,237	33,625	-	21,664	28,050	33,625	-	-	-	16,088		
270 Storm Water Management	896,167	249,265	1,121,325	100,000	124,108	249,265	1,100,934	900,000	-	-	172,440		
275 Air Quality Management	8,881	260,050	-	(260,000)	8,931	150,050	-	(150,000)	-	-	8,981		
280 C D B G	279,498	275,901	275,901	-	279,498	-	190,648	-	-	-	88,850		
284 Library Operations	26,914	1,512,680	3,256,464	1,700,000	83,130	1,612,680	3,513,756	1,825,000	-	-	7,054		
285 Library Special Revenue	1,110,716	206,850	55,000	-	767,566	206,850	550,000	-	-	-	424,416		
286 Cable PEG Fees Special Rev.	529,836	157,250	55,000	-	632,086	157,250	15,000	-	-	-	774,336		
320 Debt Service-Police Facility	7,710	223,675	220,000	-	4,035	-	-	-	-	-	4,035		
321 Debt Service-Library	405,587	587,850	510,000	-	327,737	-	493,450	493,000	-	-	327,287		
410 Capital Improve Projects	11,226,230	6,999,500	12,430,000	3,435,000	9,230,730	2,720,500	6,630,000	3,025,000	-	-	8,346,230		
* 510 Risk Management	365,177	2,031,710	1,958,726	-	429,661	2,170,948	2,108,658	-	1,500	-	493,251		
* 520 Human Resources	166,555	489,943	753,408	135,500	90	468,130	468,690	-	1,500	-	1,030		
* 530 Information Services	1,670,217	2,123,046	2,264,066	-	1,119,150	1,648,347	1,839,700	1,938,487	-	-	1,660,710		
* 540 Vehicles & Equipment	3,295,860	1,003,926	1,406,017	51,000	3,285,569	1,003,926	919,954	-	340,800	-	3,710,641		
* 550 City Hall Facility	3,712,530	1,527,500	1,612,943	215,100	3,642,187	1,527,500	1,452,365	(400,000)	215,100	-	3,532,422		
* 551 Corporation Yard Facility	829,004	200,700	297,421	-	85,950	200,700	284,403	-	85,950	-	820,480		
* 552 Police Facility	1,450,019	249,800	350,655	-	1,535,014	249,800	270,612	-	155,850	-	1,670,052		
* 553 Library Facility	2,019,863	1,305,850	2,206,644	-	1,109,250	1,535,850	2,174,763	-	1,109,250	-	2,688,656		
* 554 Camarillo Ranch Facility	567,637	244,650	122,390	-	54,100	214,650	123,483	-	54,100	-	889,494		
* 555 Chamber of Commerce Facility	66,048	300	48,440	-	32,658	300	34,077	35,000	-	-	48,631		
* 805 Solid Waste	862,628	6,188,658	6,337,595	-	717,141	6,382,058	6,520,209	-	3,500	-	562,490		
* 810 Transit	113,765	730,590	1,534,897	675,000	32,648	955,500	1,609,954	475,000	148,200	-	2,384		
* 860 Water Utility	25,686,505	11,992,313	15,441,554	(400,000)	886,950	12,688,730	15,302,330	-	886,950	-	21,997,564		
Total City of Camarillo	106,979,686	75,865,028	85,740,121	23,950	3,136,600	100,245,143	72,393,521	78,609,117	-	3,136,600	97,156,147		
Camarillo Sanitary District (CSD)													
* 871 CSD Operating	4,541,335	8,615,900	9,328,311	(1,973,950)	2,098,400	3,963,374	9,764,550	9,326,751	(1,970,000)	2,098,400	4,519,573		
* 872 CSD Debt Service	5,724,546	975,470	1,456,600	(3,700,000)	-	1,543,416	975,470	1,456,550	520,000	-	1,592,336		
* 873 CSD Capital Projects	5,796,365	50,900	11,385,000	5,650,000	133,266	20,050,900	20,050,900	12,875,000	1,450,000	-	8,756,166		
Total Camarillo Sanitary District	16,064,247	9,642,270	22,150,911	(23,950)	2,098,400	5,630,056	30,790,920	23,655,301	-	2,098,400	14,860,075		
Total All Funds	123,043,933	85,467,298	107,891,032	-	5,235,000	105,875,199	103,184,441	102,268,418	-	5,235,000	112,026,222		

* Fund balances reflect working capital for proprietary fund types (current assets over current liabilities). Adjustments to working capital include adding back depreciation expense and adjustment to vacation/sick leaves.

Appropriations Limit

History

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution (informally known as Proposition 4, or the “Gann Initiative”), which restricts the total amount of appropriations allowed in any given fiscal year from the “proceeds of taxes.”

In 1980, the State Legislature added Section 9710 to the Government Code which required the governing body of each local jurisdiction to establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year was equal to the previous year’s limit, adjusted for population changes, and the change in the U.S. Consumer Price Index (or California per Capita Personal Income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

In June 1990, the voters modified the original Article XIII-B (Proposition 4) with the passage of Proposition 111 and its implementing legislation (California Senate Bill 88). Beginning with the 1990-91 appropriations limit, a City may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income *or* the growth in the non-residential assessed valuation due to construction within the City, **and** the population growth within the County *or* the City. Under Proposition 4, if a city ends the fiscal year having more proceeds of taxes than the limit allows, it must return the excess to the taxpayers within two years (either by reducing taxes levied or fees charged).

Calculation of Limitation

Appropriations Limit for FY 2011/2012		\$62,794,587
Adjustment Factors:	<u>% Ratio</u>	
Population Factor (City)	1.0109	
Economic Factor	<u>1.0377</u>	
Population Ratio * Economic Ratio		<u>1.0490</u>
Appropriations Limit for FY 2012/2013		<u>\$65,871,522</u>

Camarillo and the Future

The following table provides an analysis of the City of Camarillo’s appropriations limit. Historically, the City has remained well below its appropriations limit. For the 2012/2013 fiscal year, there is a significant gap of \$40,603,597 between the appropriations limit and the **total** General Fund appropriations. With such a sizable margin, the provisions related to the return of taxes clearly do not, and will not, apply to Camarillo any time in the near future.

Fiscal Year	Appropriations Limit	Total General Fund Appropriations
2004/2005	48,931,387	19,813,892
2005/2006	52,332,118	22,086,047
2006/2007	55,527,433	24,355,144
2007/2008	58,880,463	26,539,008
2008/2009	61,934,534	27,176,852
2009/2010	62,968,841	25,805,625
2010/2011	62,069,658	26,273,609
2011/2012	62,794,587	26,304,640
2012/2013	65,871,522	25,267,925

Basis of Accounting

The City of Camarillo's Basis of Budgeting is the same as the Basis of Accounting in accordance with Generally Accepted Accounting Principles (GAAP), which is described in the following two paragraphs.

The budgets of governmental funds (General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds) are prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., sixty days after fiscal year-end).

Budgets for proprietary funds (Internal Service Funds and Enterprise Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred.

The fund types used by the City are as follows:

Governmental Funds

General Fund	The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital costs which are not paid through other funds.
Special Revenue Funds	Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.
Debt Service Funds	Debt Service Funds are used to account for the accumulation of resources and payment of principal and interest on general long-term debt.
Capital Projects Funds	Capital Projects Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

Proprietary Funds

Enterprise Funds	Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Internal Service Funds	Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis, including depreciation.

Glossary of Terms

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unbilled utility receivables are accrued at fiscal year end.

Activity: A specific and distinguishable unit of work or service performed.

Appropriation: An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Resolution: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Value: The value placed on real and other property as a basis for levying taxes.

Assets: Property owned by a government, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial position and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; (4) ascertain whether transactions have been recorded accurately and consistently; and (5) ascertain the stewardship of officials responsible for governmental resources.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specific date.

Bond: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

Budget Calendar: The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Document: The official written statement submitted by the City Manager and supporting staff to the legislative body detailing the proposed budget.

Budget Message: A general discussion of the proposed budget presented in writing as a part of, or supplement of, the budget document. The budget message explains principal budget issues against the background of financial trends and presents recommendations made by the City Manager.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Glossary of Terms

Capital Budget: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays.

Capital Expenditure: An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year. The City of Camarillo's Operating Budget defines "Capital" as acquisitions costing more than \$5,000.00 or infrastructure assets costing more than \$50,000.00.

Capital Improvement Program: A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, and identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlays: Expenditures for the acquisition and/or construction of capital assets.

Capital Projects: Projects which purchase or construct capital assets.

Cost Accounting: Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

Debt Service: Payment of interest and repayment of principal to holders of a government's debt instruments.

Deficit: (1) The excess of an entity's liabilities over its assets (See *Fund Balance*) or (2) the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Encumbrance Accounting: Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized as an extension of the formal budgetary integration in the governmental funds. Encumbrances provide authority to complete these transactions as expenditures and represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Enterprise Fund Accounting: Accounting used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable. Enterprise Funds use the accrual basis of accounting.

Expenditures: Where accounts are kept on the modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not.

Fiscal Year: The City of Camarillo operates on a fiscal year from July 1 through June 30.

Fund: A separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is called a *fund deficit*.

Goals and Objectives: Specific projects and programs to be undertaken utilizing allocated fiscal resources, designed to further the achievement of the Community Vision.

Glossary of Terms

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Interfund Loans: Amounts provided between funds and blended component units of the primary government with a requirement for repayment.

Interfund Transfers: Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: (1) the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; (2) proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, (3) records and procedures are arranged appropriately to facilitate safekeeping and effective control.

Internal Service Fund: Proprietary fund type used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost-reimbursement basis.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Note: The term does not include encumbrances.

Major Accomplishments: A report of those significant programs, projects, and other activities which were successfully implemented and/or completed by a Department during the prior fiscal year.

Modified Accrual Basis: The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Those revenues susceptible to accrual include property taxes remitted within 60 days after year-end, interest on investments, and certain other intergovernmental revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

NPDES: National Pollutant Discharge Elimination System.

Primary Activities: A summary of what each department accomplishes during the fiscal year.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order: A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Glossary of Terms

Reserve: An account used to indicate that a portion of fund equity is restricted for a specific purpose or not available for appropriation and subsequent spending.

Service Level Trends: A summary of changes in service levels from one fiscal year to the next. Changes discussed will include staffing levels, operational expenditures and capital outlay.

Acronyms

AED	Automated External Defibrillator
AMR	Automated Meter Reader
APCD	Air Pollution Control District
BOD	Biochemical Oxygen Demand
BTA	Bicycle Transportation Account
CAFR	Comprehensive Annual Financial Report
CARB	California Air Resources Board
CAT	Camarillo Area Transit
CCM	Camarillo Commons Mixed-Use
CCTV	Closed Circuit TV
CD	Certificate of Deposit
CDBG	Community Development Block Grant Program
CDC	Camarillo Community Development Commission
CERT	Community Emergency Response Team
CEQA	California Environment Quality Act
CFD	Community Facilities District
CHP	California Highway Patrol
CIP	Capital Improvements Program
CIWMB	California Integrated Waste Management Board
CJPIA	California Joint Powers Insurance Authority
CMAQ	Congestion Mitigation & Air Quality
CMOM	Capacity, Management, Operations and Maintenance (Regulations)
CMWD	Calleguas Municipal Water District
COP	Certificates of Participation
COPs	Community Oriented Policing Services (US Dept of Justice)
CSD	Camarillo Sanitary District
CSMFO	California Society of Municipal Finance Officers
CSUCI	California State University Channel Islands
DAC	Digital Assurance Certification
DAR	Dial-A-Ride
DART	Disaster Assistance Response Team
DUI	Driving Under the Influence
DVP	Delivery-Versus-Payment
EDC-VC	Economic Development Council-Ventura County
EIR	Environmental Impact Report
EMMA	Electronic Municipal Market Access
EMPG	Emergency Management Performance Grant
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ERAF	Educational Revenue Augmentation Fund

Acronyms

ERP	Emergency Response Plan
eWASTE	Electronic Waste
FAMC	Federal Agricultural Mortgage Corporation
FEMA	Federal Emergency Management Agency
FFCB	Federal Farm Credit Banks
FHLB	Federal Home Loan Bank
FOG	Fats, Oils and Grease
FSE	Food Service Establishment
FTA	Federal Transit Administration
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GPA	General Plan Amendment
GPS	Global Positioning System
HBRR	Highway Bridge Rehabilitation and Replacement
HIPPA	Health Insurance Portability and Accountability
HTE	SunGard Public Section (Computer Software Program)
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation & Air Conditioning
IIPP	Injury and Illness Prevention Program
ISF	Internal Service Fund
JAG	Justice Assistance Grant
LAIF	Local Agency Investment Fund
LAN/WAN	Local and Wide Area Network
LED	Light Emitting Diode
LLEBG	Local Law Enforcement Block Grant
MGD	Million Gallons per Day
MHFP	Multi-Hazard Functional Plan
MWD	Metropolitan Water District
NPDES	National Pollutant Discharge Elimination Systems
NRMSIR	Nationally Recognized Municipal Securities Information Repositories
OES	Office of Emergency Services
OPEB	Other Post Employment Benefits
OSHA	Occupational Safety & Health Acts
OTS	Office of Traffic Safety
PBID	Property Owned Business Improvement District
PEG	Public, Educational and Governmental (Access Channels)
PERS	Public Employees Retirement System
PM	Preventative Maintenance

Acronyms

PRV	Pressure Reducing Valve
PFID	Radio Frequency Identification
RHNA	Regional Housing Needs Assessment
RHSP	Retirement Healthcare Savings Plan
S&P	Standard & Poors
SBDC	Small Business Development Center
SCADA	Supervisory Control and Data Acquisition
SCAG	Southern California Association of Governments
SCE	Southern California Edison
SEC	Securities and Exchange Commission
SEMS	Standardized Emergency Management System
SERAF	Supplemental Educational Revenue Augmentation Fund
SLESF	Supplemental Law Enforcement Services Fund
SRO	School Resource Officer
SRRE	Source Reduction and Recycling Element
SSMP	Sewer System Management Plan
STOP	Sheriff's Teen Traffic Offenders Program
STP	Surface Transportation Program
TDA	State of California Transportation Development Act
TE	Transportation Enhancements
TEA	Transportation Equity Act
TMDL	Total Maximum Daily Load
TMF	Traffic Mitigation Fees
TOD	Transit Oriented Design
TVA	Tennessee Valley Authority
UASI	Urban Area Security Initiative
ULFT	Ultra Low Flush Toilet
VCCCD	Ventura County Community College District
VCFD	Ventura County Fire Department
VCLA	Ventura County Lodging Association
VCTC	Ventura County Transportation Commission
VCWPD	Ventura County Watershed Protection District
VLf	Vehicle License Fee
WDR	Waste Discharge Requirements
WIB	Workforce Investment Board
WWTP	Wastewater Treatment Plant

City Contacts

Mayor and Council Members			
Mailing Address		Jeanette L. 'Jan' McDonald	City Information
City of Camarillo	Mayor		Phone (805) 388-5300
P.O. Box 248	Vice-Mayor	Charlotte Craven	Fax (805) 388-5318
Camarillo CA 93011-0248	Council Members	Kevin B. Kildee	Website: www.ci.camarillo.ca.us
		Michael D. Morgan	Email: cityhall@ci.camarillo.ca.us
		Don Waunch	

Location	Departments	Phone	Fax
City Hall: 601 Carmen Drive, Camarillo CA	Building & Safety	(805) 388-5395	(805) 388-5393
	Business License Tax	(805) 388-5330	(805) 383-5637
	City Clerk	(805) 388-5353	(805) 388-5318
	City Council	(805) 388-5307	(805) 388-5318
	City Manager	(805) 388-5307	(805) 388-5318
	Code Compliance	(805) 383-5660	(805) 388-5388
	Community Development	(805) 388-5360	(805) 388-5388
	Customer Services - Utilities	(805) 388-5325	(805) 383-5637
	Finance	(805) 388-5320	(805) 388-5318
	General Services	(805) 383-5633	(805) 388-5318
	Human Resources	(805) 388-5310	(805) 388-5318
Corporation Yard: 283 S.Glenn Drive, Camarillo CA	Public Works	(805) 388-5380	(805) 388-5387
	Street Maintenance	(805) 388-5338	(805) 389-9524
Sanitation Plant: 150 Howard Road, Camarillo CA	Water Utility	(805) 388-5373	(805) 389-9524
	Sanitation	(805) 388-5332	(805) 482-5547