

# 2014 – 2016 Budget



*October 22, 1964 . . . The City of Camarillo Begins!  
50 Years Later . . . The City Continues to Move Forward!*



**City of Camarillo, California**  
**Includes the Camarillo Sanitary District**

Cover: October 22, 1964 First City Council Meeting  
Held in abandoned classroom at Pleasant Valley School

(left to right)

Guy M. Turner, Councilmember  
Edith Camarillo Rouse, Councilmember  
Earl M. Joseph, Mayor  
Stanley J. Daily, Vice Mayor  
Ned A. Chatfield, Councilmember  
Adele Flynn, City Manager

# 2014 – 2016 Budget

## City of Camarillo

### California



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, 2012**

*Christopher P. Movill*

President

*Jeffrey R. Egan*

Executive Director

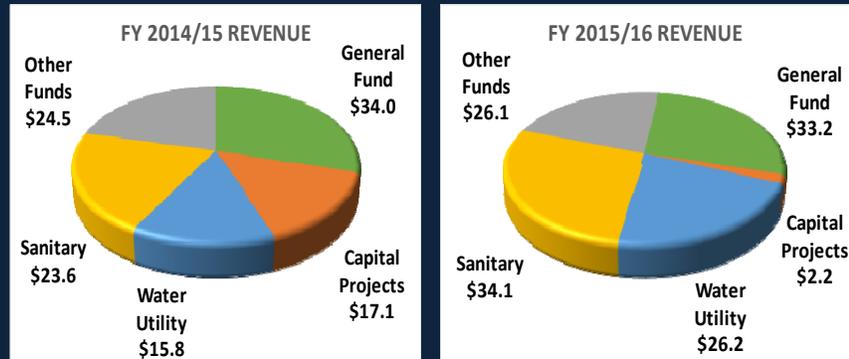
## City of Camarillo, California Budget Fiscal Years 2014 - 2016

### City Council Adopts Fiscal Years 2014-2016 Budget

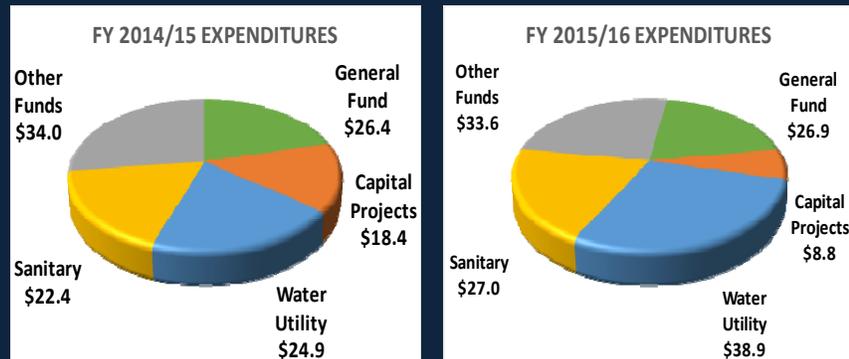
- ◆ The City Council adopted the budget for Fiscal Years 2014-2016 at their meeting on June 25, 2014. The fiscal year begins July 1, 2014.
- ◆ The City staff will constantly monitor the revenues and expenditures to ensure a rapid response to events that impact the budget and the financial base of City of Camarillo.
- ◆ The City Council will formerly review the budget at least twice before the end of Fiscal Year 2014/15.
- ◆ 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 2014/15

Project	Expenditure
Wastewater/Sewer Improvements Projects	\$ 10,864,000
Groundwater Treatment-Regional Desalter	6,600,000
Miscellaneous Projects	6,520,000
Payment Rehabilitation	5,800,000
Water Improvement Projects	4,000,000
Misc Rd Widening/Improvements	2,900,000
<b>Total CIP</b>	<b>\$ 36,684,000</b>

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# ORGANIZATIONAL STRUCTURE AND DIRECTORY OF CITY OFFICIALS

## CAMARILLO RESIDENTS



**Planning Commission**  
(5)

**Bruce Feng**  
City Manager  
(9)

**Brian A. Pierik**  
City Attorney  
(Contract)

**Dan Paranick**  
Assistant City Manager

- Economic Development
- Human Resources
- Risk Management
- Refuse/Recycling
- Community Service Grants
- Emer. Operations Center
- Crossing Guards

**Dave Norman**  
Director  
Comm. Development  
(15)

**Ronnie J. Campbell**  
Director  
Finance  
(19.25)

**Thomas C. Fox**  
Director  
Public Works  
(79)

**Jeffrie Madland**  
City Clerk  
(3.75)

**Richard Petropulos**  
Director  
General Services  
(13)

**Guy Stewart**  
Police Chief  
(Contract-Ventura County)

- Current Planning
- Economic Development & Revitalization
- Environmental Review
- General Plan
- Code Compliance
- Comprehensive Planning
- Community Devel. Block Grant
- Building & Safety

- Accounting
- Operating Budget
- Payroll
- Financial Reporting
- Business Tax
- Utility Billing
- Cash Management
- Purchasing
- Debt Service

- Private Project Devel.
- Capital Project Devel.
- Mapping & Records
- Public Works Inspection
- Transit/Transport. Engineering
- Water
- Wastewater
- Street/Landscape Maintenance
- Storm Water System Maintenance

- Public Information
- Agendas/Minutes
- Public Hearings
- Elections
- Records Management
- Nonprofit Solicitor Permits
- Bingo Licenses
- Dog Licenses

- Information Systems
- Geographic Info Systems
- Facility Maintenance
- Fleet Maintenance
- Telecommunications
- Audio-Visual
- Library Operations

- Patrol
- Crime Prevention
- Accident Prevention
- Investigations
- School Resources
- Youth Services
- Citizen Patrol
- Disaster Assistance Response Team (DART)

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

***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.”

- ◆ **Review General Fund operating transfer funds to be more sustainable.**
- ◆ **Review reserve policy for all funds.**

***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.**
- ◆ **Enhance community safety through expanded public awareness and educational programs.**
- ◆ **Study feasibility of public art program.**

***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.**

***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.”

- ◆ **Continue to work with other governmental agencies on development of a regional water treatment plant.**
- ◆ **Prepare water master plan to provide guidance on meeting State mandates, and to provide sufficient long-term water supply.**
- ◆ **Begin providing recycled water service to Pleasant Valley Sports Fields and farmers.**
- ◆ **Review water conservation measures to assure the City has the tools necessary to address short-term limited water supply and the State declared drought emergency.**
- ◆ **Develop renewable energy plan for water reclamation plant, including a study to identify renewable energy options, and work with Edison to pursue financial incentives for renewable energy projects.**
- ◆ **Investigate converting City owned street lights to LED.**

**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 property tax increment.**

**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.**
- ◆ **Work with local hoteliers to develop options for tourism program.**

**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 2014-2016 in support of these goals.



# CITY OF CAMARILLO

## Office of the City Manager

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**July 1, 2014**

### **Honorable Mayor and Members of the City Council**

This document represents the 2014-2016 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 engaged in a Goal Setting Study Session. In that February 2014 session, goals were reviewed from the current year (Fiscal Year (FY) 2013/14) and an update as to their progress was provided. City Council and staff then established goals and objectives for the forthcoming year (FY 2014/15). Those goals and objectives then become a basis for the FY 2014-2016 budget development. The Goals and Objectives that emerged from the February 26, 2014 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 2014-2016 Budget process were:

#### **Fiscal Management**

The City Council is committed to sound fiscal responsibility. This goal, to maintain sound and conservative financial practices to ensure the fiscal sustainability of the City, safeguards the City's ability to maintain current levels of service, and to continue to support community programs during economically challenging times. Staff has been directed to review General Fund operating transfers to other funds to be more sustainable, and review the reserve level policy for all funds.

As part of the FY 2013/14 year-end close, the City Council committed a portion of the General Fund reserves for future projected operating transfers. Staff is currently developing a long-term plan to stabilize and/or reduce our operating transfers from the General Fund in the long-term.

## **Community Redevelopment**

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 AB1484 (the dissolution of RDA) to maximize community benefit, and develop alternate methods to move forward with housing and non-housing projects without redevelopment property tax increment.

In FY 2013/14, the Successor Agency (SA) received approval of its Long-Range Property Management Plan from the State Department of Finance (DOF) for the future development of three specific properties of the former Community Development Commission. The SA also received approval from the DOF for the use of remaining housing and non-housing bond proceeds towards these planned developments.

## **FUND BALANCES AND RESERVES**

Overall, the combined City and CSD fund balances/working capital changes from \$132.7 million at 6/30/13, to an estimated \$140.0 million by 6/30/14, \$133.0 million by 6/30/15, and \$123.8 million by 6/30/16. Capital projects in the City Capital Improvement Projects Fund, the Water Utility Fund, and the Camarillo Sanitary District, primarily account for the decrease in overall fund balances. It is customary to utilize accumulated funds 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 is anticipated to decrease from \$14.1 million at 6/30/14 to \$6.1 million at 6/30/16.

<b>Fund Balance/Working Capital (in millions of dollars)</b>			
	<b>Capital</b>		
	<b>Improvement Funds</b>	<b>All Other Funds</b>	<b>Total Funds</b>
6/30/2014	\$ 14.1	\$ 125.9	\$ 140.0
6/30/2015	8.7	124.3	133.0
6/30/2016	6.1	117.7	123.8

The City Council’s Reserve Level Policy sets a goal for the General Fund reserve as 50% of operating expenditures, including operating transfers. While the fund will continue to meet/exceed the established reserve level, it will be important to continually monitor its level.

As of June 30, 2014 and 2015, it is anticipated two maintenance district funds will fall slightly below the Reserve Level Policy amount as established by Council. As of June 30, 2016, four maintenance district

funds and one internal service fund are anticipated to fall below the established Reserve Level Policy amount. As discussed at the June 7, 2014 budget study session, the various components will be analyzed and a plan developed to bring the reserve levels into compliance.

The following table shows the fund balance changes in the major funds individually and in non-major funds in the aggregate.

<b>Estimated Change in Fund Balance</b>					
<b>(in millions of dollars)</b>					
<b>Fund</b>	<b>6/30/14</b>	<b>6/30/15</b>	<b>Percent Change</b>	<b>6/30/16</b>	<b>Percent Change</b>
General	\$ 47.7	\$ 47.8	0.2%	\$ 45.9	-4.0%
CIP	14.1	17.7	25.5%	15.1	-14.7%
Solid Waste	0.7	0.5	-28.6%	0.4	-20.0%
Transit	0.1	0.2	100.0%	0.2	0.0%
Water	29.9	19.9	-33.4%	7.3	-63.3%
Other City	27.6	23.7	-14.1%	22.4	-5.5%
CSD	19.9	23.2	16.6%	32.5	40.1%
<b>Total</b>	<b>\$ 140.0</b>	<b>\$ 133.0</b>	<b>-5.0%</b>	<b>\$ 123.8</b>	<b>-6.9%</b>

Fund changes within a 10% range are considered normal. Fund changes which exceed 10% in FY 2014/15 and FY 2015/16 are explained below.

- ◆ The changes in CIP fund balance are due to the nature of planned capital projects which vary from year to year. A more detailed discussion of capital improvement projects is included in the funds section of this document.
- ◆ The decreases in the Solid Waste Enterprise fund balance primarily reflect the shortfall of revenues related to the Household Hazardous Waste (HHW) collection program expenditures. Staff is working with the City Manager’s Department to address the issue.
- ◆ The Transit Enterprise fund balance decreases in FY 2014/15 as operating expenditures exceed operating revenues. A transfer from the City’s General Fund is required to maintain a positive fund balance. Staff is working with the Public Works Department to address the issue.
- ◆ The Water Enterprise fund balance decreases in each year primarily due to planned capital improvement projects, and the increased cost of purchasing outside water for resale as State regulations reduced the amount of groundwater that may be pumped. The increase in purchased water costs is one of the components being reviewed in a FY 2014/15 rate study refresh.
- ◆ Other City funds combined fund balance decreases 14.1% in FY 2014/15 primarily due to the impact of one-time reductions in certain allocations to the Internal Service Funds.
- ◆ The fund balance for the combined CSD Enterprise funds is anticipated to increase in each year due to accumulation of funding for planned capital improvements. In FY 2015/16 a bond issuance is planned, and grant revenues related to completed capital improvements are expected to be received. These revenues are reflected in the increased fund balances.

## **PERSONNEL ADDITIONS/PROMOTIONS AND RECLASSIFICATIONS**

Budgeted salaries and benefits have been adjusted upward by 2.3% in FY 2014/15 to allow for movement within the salary bands according to the City's Performance-Based Evaluation process. The employee benefit structure (Medical, Insurance, and Retirement Benefits) is to be maintained at existing levels. Annually, departments are asked to review their respective staffing distributions. FY 2014/15 reflects any revisions to the current distribution based on new or revised areas of responsibility.

## **OTHER POST EMPLOYMENT BENEFITS**

The Governmental Accounting Standards Board (GASB) is an independent advisory board which sets accounting standards for state and local governments. As of July 1, 2013, pursuant to GASB 45, the City updated its 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 \$119 per retiree per month in 2014, and \$123 in 2015. This cost escalates with the medical component of the CPI in future years. Retirees are allowed to join the City's dental and vision plan at their own cost.

## **DEBT OBLIGATIONS**

The 2014-2016 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, 2014. There are currently plans to issue bonds in FY 2014/15 to fund capital improvements to the City water system, and in FY 2014/15 and FY 2015/16 to fund capital improvements to the CSD.

## **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 FY 2014/15, the accumulated Fund Balances will be used in a number of funds thereby decreasing the required transfer from the General Fund. The transfers to other funds are projected at \$7.6 million in FY 2014/15 and \$8.1 million in FY 2015/16, as required to cover revenue shortfalls and maintain existing service levels.

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 Level Policy (see Appendices). 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 previously been funded as part of the “sinking fund” strategy, no contributions are required from the General Fund during FY 2014/15 and FY 2015/16.

Overall, the General Fund revenues are projected to be \$34.0 million, an increase of \$68,811 in FY 2014/15, when compared to FY 2013/14. Our local economy is providing an increase of \$327,510 in Sales Tax, \$447,690 in Building Permits, and \$99,415 in Transient Occupancy Tax (TOT), offset by a reduced level of revenue in Development Services, and the absence of some other one-time revenues received in FY 2013/14. Overall, FY 2014/15 recurring revenues are projected to continue to exceed and outpace recurring expenditures in the General Fund.

Expenditures in the General Fund are estimated to be \$26.4 million in FY 2014/15. The marginal \$22,151 increase from the FY 2013/14 Estimated Actual primarily reflects a continued effort to maintain operational expenditure reductions implemented in FY 2012/13. General Fund expenditures in FY 2015/16 are estimated to be \$26.9 million, or an increase of \$510,225 (1.9%). 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 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 FY 2014/15:

Grantee	Purpose	Amount
Former Library Site	Maintenance	\$ 164,159
Constitution Park	Maintenance	106,229
Old Courthouse Bldg	Maintenance	99,597
Camarillo Ranch	Maintenance	44,930
Senior Meal Home Delivery	Program operations	37,000
Camarillo Arts Council	Concerts in the Park	31,200
4th of July Committee	July 4th Celebration	31,000
Dizdar Park	Maintenance	27,214
Fiesta Association	Fiesta costs	23,100
Pageant Association	Parade costs	21,500
PV Historical Society	Maintenance	9,301
Interface 2-1-1	Program operations	4,819
Total		\$ 600,049

### **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 source of funding for each budget year comes from companies that the City has acted as a conduit for the issuance of bonds. In FY 2012/13, one of the conduit funding sources fully met their obligation, and thereby reduced the outside funding by \$25,000. The City has one remaining contributor of conduit financing as a source of revenue for the CSG, which is set to expire FY 2027/28. 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. In addition, the General Fund may provide funding through a transfer. 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, only in those fiscal years in which the citywide property assessed valuation has grown at least 2% over the previous year. Funding for FY 2014/15 is as follows:

Funding Source	2012/13
Multi-Family Housing Bonds	\$ 8,500
Transfer from General Fund	48,500
Total	\$ 57,000

On March 26, 2014, following several study sessions, the City Council met to determine the distribution of funding for the Community Service Grants for FY 2014/15. The City will provide grants to the following organizations utilizing projected FY 2014/15 funding:

Grantee	Amount
Adolfo Camarillo HS-PTSA	\$ 3,500
Boys and Girls Club of Camarillo	5,269
Camarillo Academic Olympics	2,500
Camarillo Art Center	2,000
Camarillo Family YMCA	4,260
Camarillo Pony Baseball	3,500
Camarillo Youth Football	3,500
Commemorative Air Force	3,300
Girl Scouts	2,000
New West Symphony	7,000
Rio Mesa HS Safe and Sober	2,000
Save Our Kids Music	5,250
Scorpion Athletic Booster Club	6,001
Special Olympics of So. California	2,000
Western Found. Vertebrate Zoo	4,507
Total	\$ 56,587

### **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.

### **Gas Tax Fund**

The Gas Tax Fund is where restricted 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 in expenditures of \$67,438 (2.2%) for FY 2014/15, primarily reflects a reduction in scheduled traffic signal maintenance, and the one-time reduction to Internal Service Fund allocations.

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 \$1,950,000 in FY 2014/15, (after using a portion of the accumulated fund balance), and \$2,150,000 in FY 2015/16.

### **Maintenance District Funds**

The City has a Citywide Lighting and Landscape Maintenance District Fund 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.

An increase in expenditures of \$41,314 (1.1%) for FY 2014/15, reflects the City's on-going effort in more closely aligning the operational costs with their maintenance districts assessments.

This fund will require a transfer from the General Fund of \$2,050 in FY 2014/15 and FY 2015/16, 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 required to cover the operating and maintenance costs of the districts.

### **Storm Water Fund**

The Storm Water Fund was established in FY 1993/94. A dedicated source of 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 \$42,510 (3.8%) in expenditures for FY 2014/15 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 \$900,000 in FY 2014/15, and \$900,000 in FY 2015/16.

### **Air Quality Management Fund**

The Air Quality Management Fund was established in FY 1993/94. Revenues for this fund are development related. In FY 2014/15, no revenue or transfers out are budgeted, as no developer projects subject to the fee were identified. When available, these funds will be used to offset costs for qualified capital projects and/or operational costs in 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 FY 2014/15 revenues reflect the total available in program funds. It is a combination of the current grant cycle award and carry forward of unused prior year funding. The FY 2014/15 expenditures of \$299,906 reflect the 2014 formula grant allocations.

### **Library Operations Fund**

On January 1, 2011, the City assumed operations from the Ventura County Library System and established the Camarillo Library. In FY 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 FY 2014/15, \$1,577,780 in revenue, \$1,250,000 in transfers from other funds, and \$2,813,892 in expenditures are budgeted for day-to-day operations. In FY 2015/16, transfers from other funds increased to \$1,550,000,

and expenditures increased by \$351,106 (12.5%), primarily due to an adjusted reserve allocation for future repair/replacement needs.

### **Library Special Revenue Fund**

In FY 2010/11, the City established the Library Special Revenue Fund, which is utilized to collect and record donations from the Friends of the Library, the Russell Fischer Trust, as well as the proceeds from fundraising for the Camarillo Library. These funds are earmarked for book collection and database services enhancements for the Library. In addition, the Russell Fischer Trust funding provides exclusively for the business center activities. In FY 2014/15 and FY 2015/16, \$365,000 in revenue and \$625,000 in expenditures are budgeted. The balance will come from an accumulated fund balance from the Next Chapter Fundraising campaign completed in FY 2006/07.

### **Debt Service Funds**

#### **Library Debt Service Fund**

The Library Debt Service Fund was established in FY 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 FY 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. 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, which are projected to be \$493,100 in FY 2014/15.

### **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 FY 2014/15 and FY 2015/16 are reflective of the 2014 Five-Year Capital Improvement Program (CIP) as presented at the May 7, 2014 CIP Study Session, and subsequent changes presented at the June 7, 2014 CIP Study Session, and at June 25, 2014 adoption.

The City is planning to spend \$15.2 million in FY 2014/15, and \$8.8 million in FY 2015/16, on projects throughout the City. These projects include completion of the Santa Rosa Road widening, Wall & Landscaping improvements, continuation of the annual Overlay/Slurry maintenance program, and Phases 3 and 4 of the Calleguas Creek Bike Trail. More project information is presented in the Capital Improvement Program/Debt Management section.

Based on the 2013 Five-Year Capital Improvement Program, it was originally recommended that \$600,000 be transferred back to the General Fund from the CIP Fund. During FY 2013/14, it was determined that \$3.1 million one-time development fees collected in the General Fund, would be transferred to the CIP Fund for the 2014 Five-Year CIP Plan, for a net of \$2.5 million. No transfers are proposed for FY 2014/15 and FY 2015/16.

## **Camarillo Corridor Project Area Fund**

This Capital Project Fund accounts for the construction activities as designated in the approved SA Long-Range Property Management Plan, and are in agreement with the City's Five-Year Capital Improvement Program. Funding is provided by housing and non-housing construction bonds. Planned projects for FY 2014/15 include drainage improvements for a new conference center, utilizing \$3.2 million in available bond funding.

## **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 provide 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 benefitting departments.

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 in expenditures of \$477,880 (20.6%) for FY 2014/15, and a decrease of \$523,586 (18.7%) for FY 2015/16, primarily reflects a temporary increase in General Liability and Auto insurance costs, which are contributing factors to the FY 2014/15 increased property valuations and claim activity in the City's risk pool. The increase reflects the claim experience of the collective pool which includes the City.

## **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 benefitting departments for services rendered. In FY 2014/15, budgeted expenditures total \$432,257, a decrease of 29.0%, reflecting completion of FY 2013/14 special projects. In FY 2015/16, budgeted expenditures decreased \$61,339, providing for adjusted staffing levels.

## **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.

An increase in expenditures of \$256,167 (13.8%) in FY 2014/15, and decrease of \$331,268 (15.6%) in FY 2015/16, reflects a one-time citywide upgrade for servers and computer systems, and a media box (DVD dispenser) replacement at the Camarillo Library.

## **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.

A decrease in expenditures of \$263,700 (16.5%) in FY 2014/15, and a decrease of \$205,045 (15.4%) in FY 2015/16, reflects 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 in expenditures of \$258,586 (16.9%) for FY 2014/15, and a decrease of \$504,503 (28.2%) in FY 2015/16, 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 FY 2014/15, is being recommended to fund the City Hall Chamber Remodel project planned for FY 2014/15, as outlined in the 2014 Five-Year CIP 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.

An increase in expenditures of \$28,159 (8.3%) for FY 2014/15, and decrease of \$42,382 (11.6%) in FY 2015/16, reflects the one-time design and installation of a portable emergency generator.

## **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.

An increase in expenditures of \$22,243 (8.0%) for FY 2014/15, and a decrease of \$16,480 (5.5%) in FY 2015/16, provides for replacement of two HVAC units in FY 2014/15, and one HVAC unit in FY 2015/16.

## **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.

A decrease in expenditures of \$18,842 (0.8%) for FY 2014/15, and \$65,265 (3.0%) in FY 2015/16, are primarily related to increased general liability insurance costs in FY 2014/15, offset by the one-time reductions to the ISF allocations.

## **Camarillo Ranch Facility Fund**

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

A decrease in expenditures of \$5,517 (4.2%) is projected for FY 2014/15, reflecting carry-forward auditing costs in FY 2013/14.

## **Chamber of Commerce Facility Fund**

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

A decrease in expenditures of \$24,194 (36.7%) in FY 2014/15, and \$7,294 (17.5%) in FY 2015/16, provides for interior painting of the facility, offset by a downward adjustment to depreciation expense in FY 2014/15.

## **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 remain relatively flat from FY 2013/14 to FY 2015/16. A decrease in expenditures of \$50,429 (0.8%) in FY 2014/15, primarily reflects reduced hazardous material removal costs and the one-time reductions to the ISF allocations.

### **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 FY 2014/15 and FY 2015/16, 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.

An increase in expenditures of \$27,817 (1.2%) in FY 2014/15 provides \$325,000 for expanded transit services, offset by completed CIP projects of \$230,000, and reduced one-time costs for scheduled bus replacements. An increase in expenditures of \$1,188,346 (1.5%) for FY 2015/16, provides \$1,080,000 for CIP projects, and \$100,000 for one-time purchases of one replacement bus, one new bus, and one new

mini-van. More project information is presented in the Capital Improvement Program/Debt Management section.

This fund relies on a transfer from the General Fund and/or Air Quality Management Fund to meet its operational needs. The planned transfer from the General Fund totals \$920,000 in FY 2014/15, and \$900,000 in FY 2015/16.

### **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 services to approximately 13,150 customers. Not all of the property owners within the City limits are provided water service by the City. These 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 for 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.

Revenues remain flat in FY 2014/15, and increase \$10.4 million in FY 2015/16, primarily due to an anticipated \$10 million bond issuance to fund CIP reflective of the 2014 Five-Year CIP Program.

Overall, expenses are projected to increase \$7.1 million in FY 2014/15. Upon closer examination, the operating expenses will increase \$899,402 (5.1%), primarily due to \$1.7 million in additional costs of purchased water for resale as a result of the Fox Canyon Groundwater Management Agency (FCGMA) drought ordinance, which mandated a 30% reduction in the use of groundwater. This is partially offset by a \$274,100 reduction in pumping fees and electrical costs. Additional reductions in operating expenses are \$297,382 in Pumps and Motors, reflecting completion of Well D rehabilitation, and \$221,767 in professional services.

Expenses will increase \$14.0 million in FY 2015/16, of which \$611,385 is operating expenses, providing \$478,000 additional purchased water costs and \$100,000 for replacement motors/pumps, and upgrading electrical controls for motors at Spanish Hills pump station.

Total capital purchases and projects will increase \$6.2 million in FY 2014/15, and \$13.3 million in FY 2015/16, for projects reflective of the 2014 Five-Year CIP Program, as presented at the May 7, 2014 CIP Study Session, and subsequent changes presented at the June 7, 2014 CIP Study Session, and at June 25, 2014 adoption. More project information is presented in the Capital Improvement Program/Debt Management section.

## **Reclaimed Water Fund**

The Reclaimed Water Fund is a new operation launching in FY 2014/15, whereby revenue and expenses associated with the City's reclaimed water service will be recorded. This fund is designed to be fully self-supporting, and derive the majority of its revenue from ratepayers.

The City is planning a recycled water distribution system in late 2014. The recycled water distribution system would serve current agricultural potable water customers, and a 55-acre park that is currently watering their turf with potable water. The source of the recycled water is the Camarillo Sanitary District's Water Reclamation Plant.

In FY 2014/15, the first year of planned operation, revenues are projected to be \$300,050, with \$902,240 projected expenses. Expenses include \$402,240 for recycled water purchase and distribution operations, and \$400,000 CIP for pipeline project costs. More project information is presented in the Capital Improvement Program/Debt Management section. Additionally, a \$50,000 transfer from Article 3 TDA Fund and \$575,000 from the Water Utility Fund is budgeted. It is anticipated that in its second year of operation, the fund will be fully self-supporting.

## **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 increase \$987,535 (8.8%) in FY 2014/15, and \$349,265 in FY 2015/16, providing increases in sanitation service charges. A decrease in expenses of \$189,558 (1.9%) in FY 2014/15, reflects a one-time expense in FY 2013/14 for National Pollutant Discharge Elimination Systems (NPDES) penalties. A decrease in expenses of \$353,678 (3.5%) in FY 2015/16, primarily reflects completion of Sewer System Management Plan (SSMP) re-certification and bio solids study costs

### **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 increase \$10 million in FY 2014/15 and \$8 million in FY 2015/16, primarily due to proposed bond issuances to provide funding for capital projects.

### **CSD Capital Improvement Projects Fund**

Revenues increase \$300,000 in FY 2014/15 and \$2,150,000 in FY 2015/16, providing for State grant reimbursements for the Effluent Diversion Pipeline/Camrosa Discharge Diversion projects. Expenditure

increases of \$5,363,875 (97.5%) in FY 2014/15, and \$4,979,000 (45.8%) in FY 2015/16, can be attributable to planned capital projects. Projects in FY 2014/15 are reflective of the 2014 Five-Year CIP Program. More project information is presented in the Capital Improvement Program/Debt Management section.

## **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 continues to rebound from the worst recession in recent history.

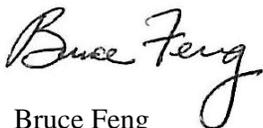
As delineated in its goal of Fiscal Management, the City affirms its commitment to sound and conservative financial practices to ensure the City's ability to navigate through these economically challenging times. The FY 2014/15 Budget reflects a 3rd phase towards fiscal sustainability, a multi-year strategy. A formal refresh of the 7-year General Fund Fiscal Forecast, which will include a thorough analysis of the fiscal impacts of Pension Reform, Health Care, and the State Budget, will then provide a roadmap for the next phase of the fiscal sustainability objective contained within the goal of Fiscal Management. 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.

As an extension of fiscal sustainability, the City will be working on several strategies to bring General Fund operating transfers to other funds to a sustainable level. The current level of funding cannot be maintained in future years and still attain a sound reserve level in the General Fund. The City will compile and review all practical methods to reduce operating transfers, while maintaining current service levels.

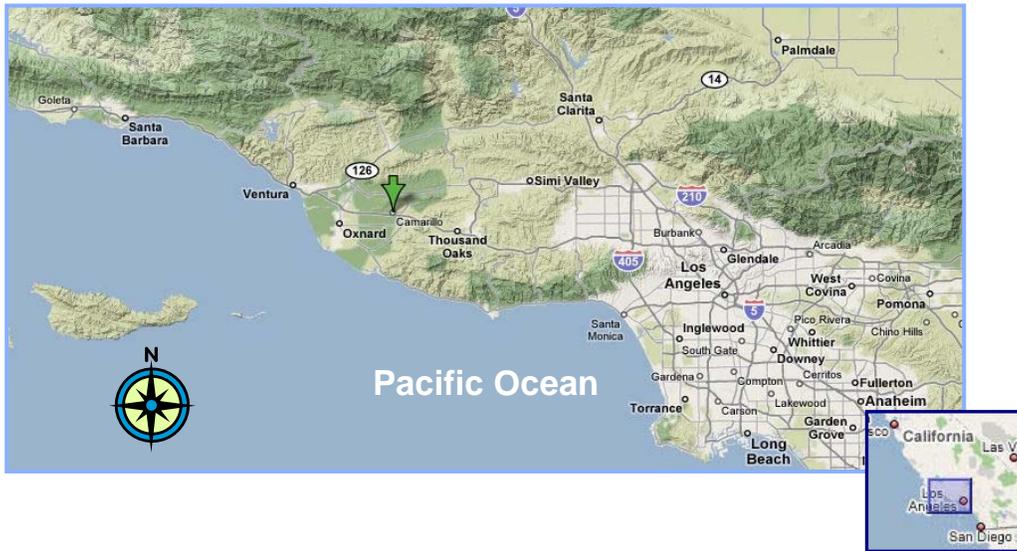
Current reserve policies will be reviewed in the next fiscal year. Maintaining adequate fund balance and working capital levels is critical to ensuring that the City is adequately prepared financially to meet ongoing cash flow needs, and unforeseen events and emergencies. The level of balances that should be maintained in certain funds will be analyzed, along with specific objectives the reserves are to meet, and presented to the Policy Committee.

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

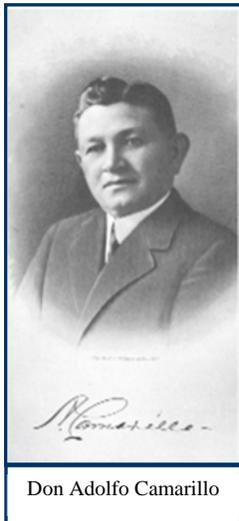


# *Las Personas son la Ciudad* *The People are the City*

## **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.



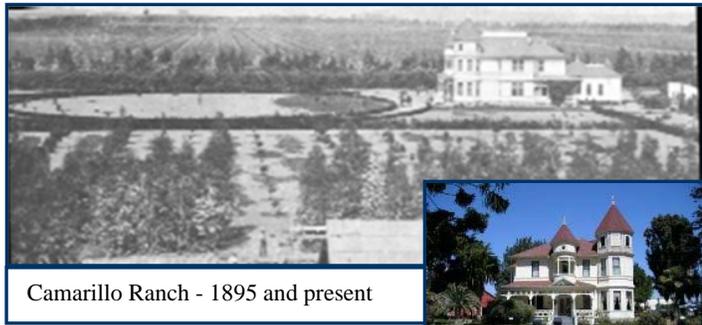
Don Adolfo Camarillo

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.

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 66,752 residents located in the center of Ventura County (est. population 842,967). It has an area of approximately 20 square miles and 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 on Land Use
- ◆ 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

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

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:

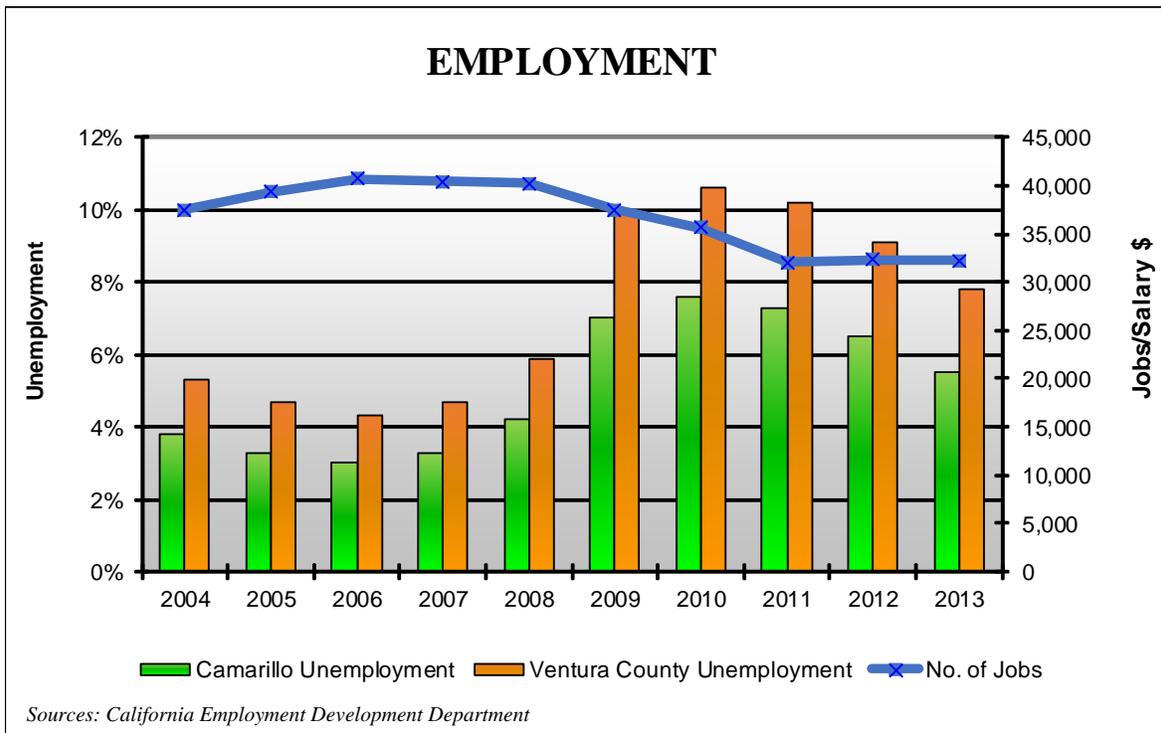
City Flower	Bougainvillea
City Horse	Camarillo White Horse
Median Age	40.8
Median Household Income	\$101,300.00
Median Home Value	\$428,500.00
Average Household Size	2.64
Number of Schools:	
Elementary	18
Secondary	4
Number of:	
Fire Stations	4
Police Stations	1
Hospitals	1
Library	1
Community Centers	1
Parks	27
Golf Courses	3
Tennis Courts	21
Swimming Pools	1

## CITY OUTLOOK

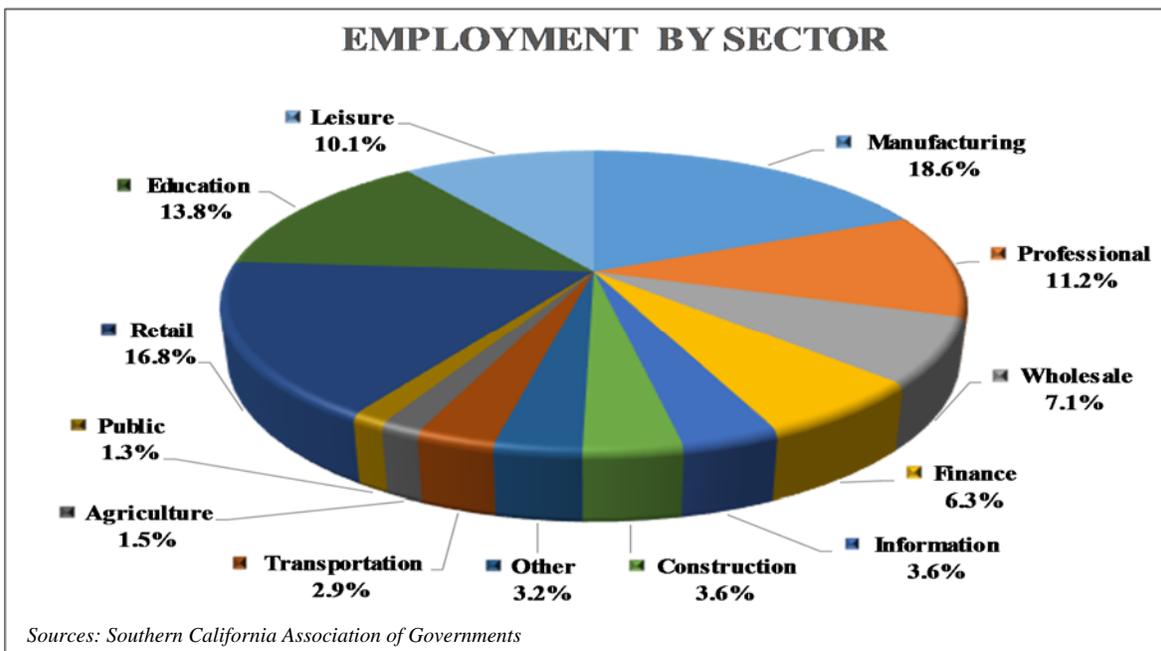
Camarillo’s growing reputation as a preferred location for the high-tech and specialty product industries are enhanced by its retention of long-established firms and the recent arrival of several more. Employers looking for skilled and experienced workers, supervisors, and managers can tap a reservoir of such personnel from the multitude of high-tech firms located in the city, the county, from nearby Point Mugu Naval Air Weapons Center, and California State University-Channel Islands. Camarillo was recently ranked the No. 6 city in the state for young adults to live after earning a college degree. Camarillo’s median salary for college graduates in 2012 was the 12<sup>th</sup> highest statewide. That, combined with the ninth best crime rate in California, makes Camarillo a desirable place to live and work.

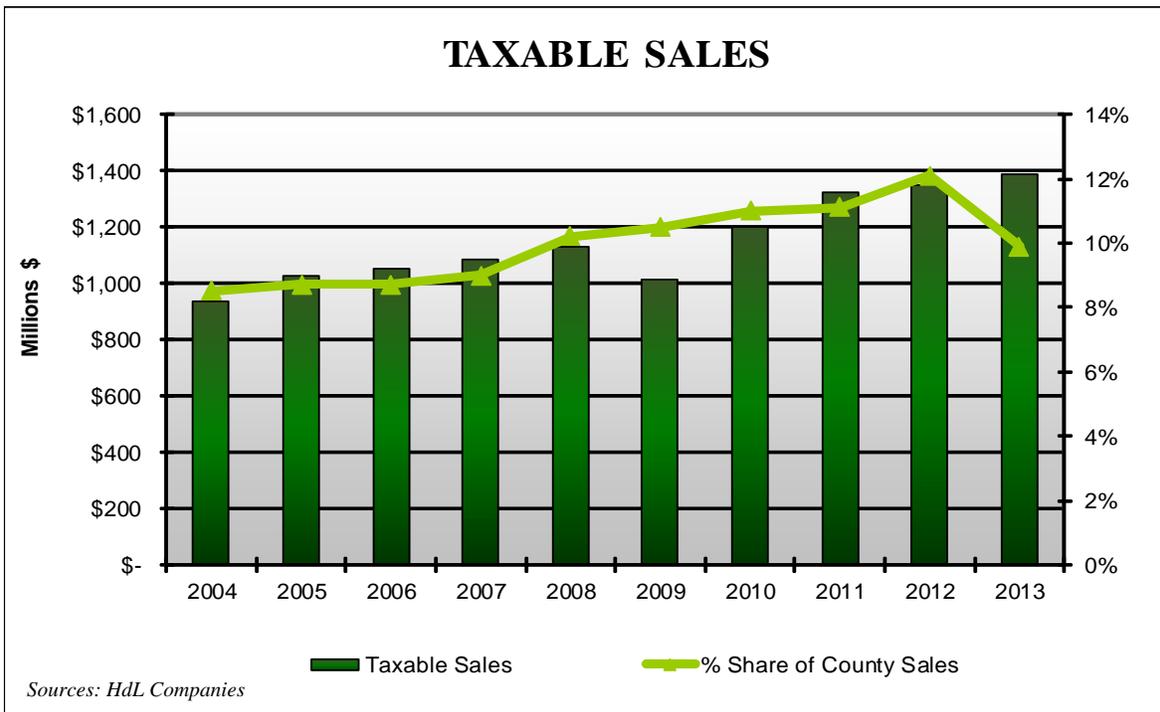


The Camarillo economy appears to have made a slow but substantial recovery from the recession. Housing, taxable sales, and employment factors have all rebounded, and indicate continued growth.

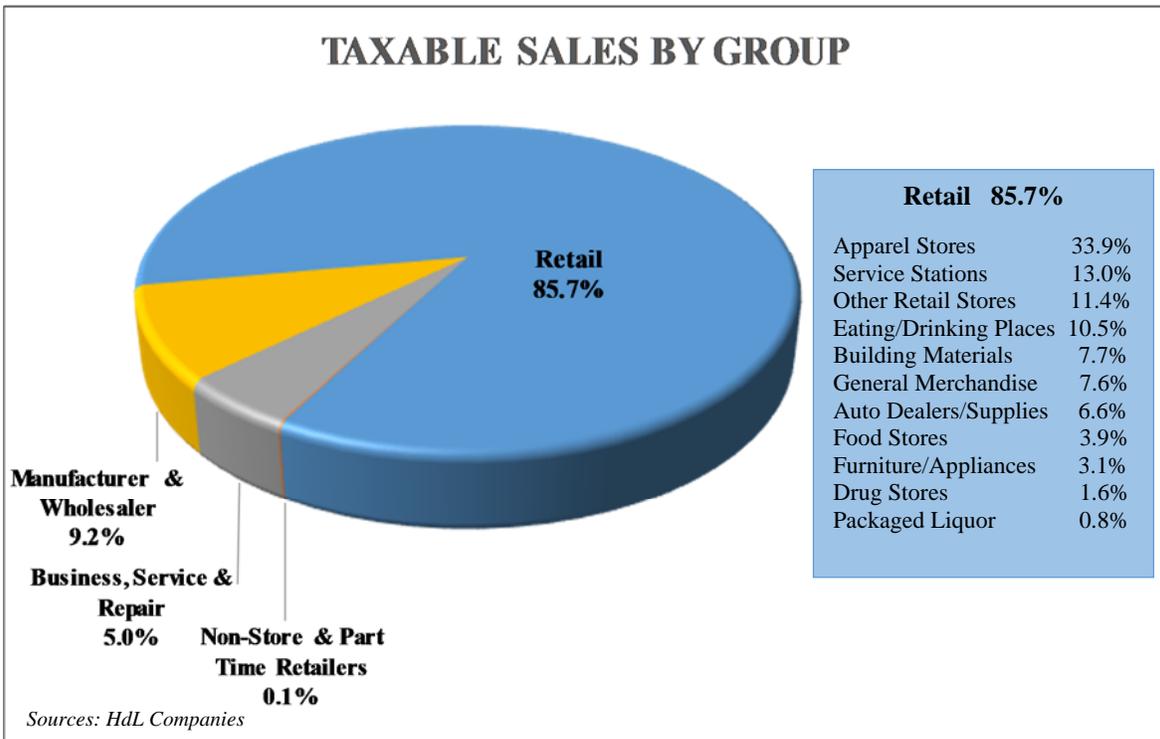


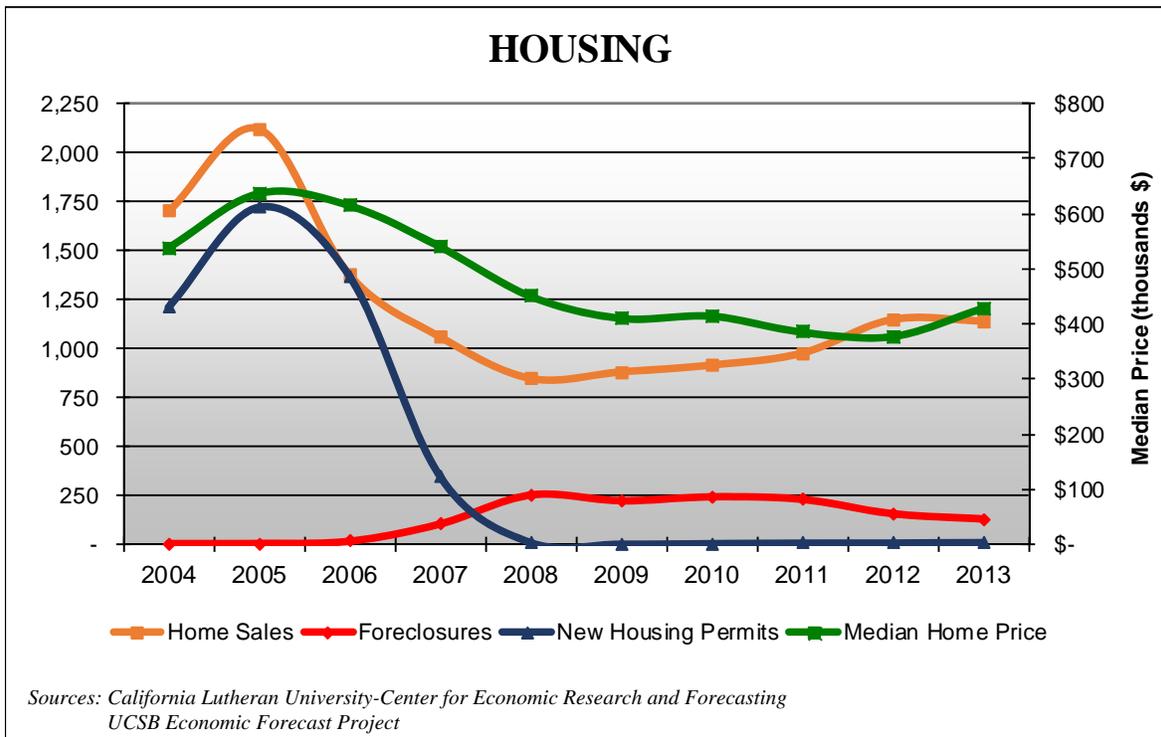
From June 2003 through June 2012, Camarillo’s unemployment rate had fluctuated from a low of 3.0% at June 2006, to a high of 7.6% at June 2010, dropping to 5.5% at June 2013. In comparison, Ventura County recorded a low of 4.3% at June 2006, to a high of 10.6% at June 2010, and a 7.8% at June 2013. Even with the recent strength, jobs are down about 8,500 from the pre-recession high, representing a 20.9% drop. Camarillo’s manufacturing sector is primarily in the high-paying technical computer and electronic parts, and chemicals industries.





Taxable sales have surpassed the previous high of \$11.3 million in 2008, to \$13.9 million in 2013, capturing a 9.9% share of Ventura county taxable sales. Taxable sales dipped slightly in 2009, but resumed a steady incline through 2013, and are projected to increase a modest 2.1% in 2015.





Camarillo’s housing has shown steady improvement in sales, from a low of 847 home sales in 2008, to 1,140 in 2013, a 34.6% increase. The median home price has not rebounded to its high of \$637 thousand in 2005, but has increased 13.7% from the 2012 low of \$377 thousand, to \$428.5 thousand in 2013. Foreclosures are another indication of housing stability, with Camarillo’s foreclosures increasing from a low of three in 2004 to 251 in 2008. That number has declined to 129 in 2013.



## NAVIGATING THE BUDGET

The 2014-2016 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 2014, when the City Manager and Director of Finance sent forth the *Guidelines for Budget Preparation for the Fiscal Year 2014-2016* 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 2014-2016 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 the submittal of a 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 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.

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.

On May 7, 2014, the City Council held a Study Session to discuss and provide an opportunity for public input regarding the 2014 Five-Year Capital Improvement Program (CIP). The first two years of the CIP were then incorporated into the Proposed 2014-2016 Budget. City Council was provided all pertinent information needed to make informed decisions in adopting the budget.

On June 7, 2014, the City Council held a budget study session to discuss the operating portion of the 2014-2016 Budget. On June 25, 2014, after holding a public hearing, the City Council and CSD passed a Resolution adopting the 2014 Five-Year Capital Improvement Program and 2014-2016 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 reviews are also performed, provided to the City Manager, and posted on the City's website.

A formal mid-year review of the Fiscal Year 2014/15 budget will be performed with the City Council and CSD in February 2015. There will also be another formal review of the budget in June 2015, as the City considers the Fiscal Year 2015/16 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, appropriations 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 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 budgets shall include appropriations for operating expenditures plus transfers to other funds for operations, excluding transfers for capital projects and depreciation.

# BUDGET PROCESS AND FUND STRUCTURE

Fund Name and Number:

General Fund	101
Water Utility Fund	860
Camarillo Sanitary District	871

**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.

Fund Name and Number:

Mission Oaks Maintenance District	221
Wittenberg Maintenance District	222
Armitos Storm Basins District	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 III Maintenance District	230
Adolfo Glen II Maintenance District	231

**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 2014 Five-Year CIP based on the following schedule:

<u>For projects whose anticipated expenditure date from discretionary sources is:</u>	<u>Balance shall be:</u>
In year one of the plan (2014/15)	100%
In year two of the plan (2015/16)	80%
In year three of the plan (2016/17)	60%
In year four of the plan (2017/18)	40%
In year five of the plan (2018/19)	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

## **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.

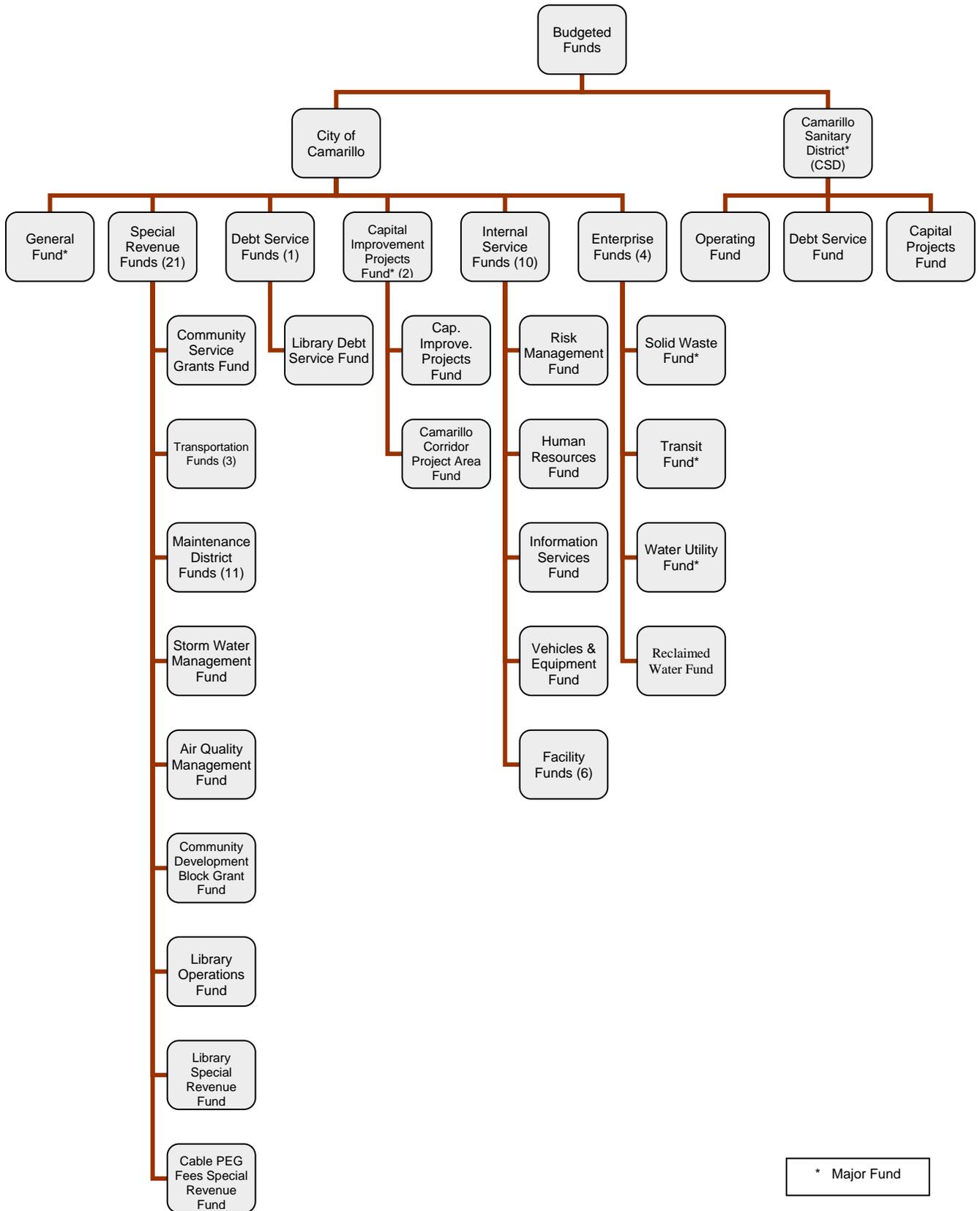
**Proprietary Funds** - The City maintains two types of proprietary funds: enterprise funds and internal service funds. The City uses enterprise funds to account for its Water Utility, Reclaimed Water, Sanitary District, Solid Waste, and Transit operations. Internal service funds are an accounting device 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.

# BUDGET PROCESS AND FUND STRUCTURE



## 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 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 III Maintenance District-230** - This is used to account for revenues from assessments that are to be used to maintain landscaping within this district.
- ◆ **Adolfo Glen II Maintenance District-231** - This is used to account for revenues from assessments that are to be used to maintain landscaping within the 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 cannot 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 (1)

**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.

## Capital Projects Funds (2)

**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.

**Camarillo Corridor Project Area Fund-429** - This Capital Project Fund accounts for the construction activities as designated in the approved Successor Agency Long-Range Property Management Plan, and are in agreement with the City's Five-Year Capital Improvement Program. Funding is provided by housing and non-housing construction bonds.

## **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.

**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 (4)**

**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). 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.

**Reclaimed Water Fund-861** - The Reclaimed Water Fund is a new operation launching in Fiscal Year 2014/15, and is where revenue and expenses associated with the City's reclaimed water service will be recorded. This fund is designed to be fully self-supporting, and derive the majority of its revenue from ratepayers. The City will begin operation of recycled water distribution system in late 2014. The recycled water distribution system would serve current agricultural potable water customers, and a 55-acre park that

is currently watering their turf with potable water. The source of the recycled water is the Camarillo Sanitary District's Water Reclamation Plant.

## **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.



# BUDGET SUMMARY BY ORGANIZATION AND FUND

FUND	Adjusted ** Fund Balance June 30, 2013	Fiscal Year 2013/14				** Estimated Fund Balance June 30, 2014
		Revenues	Expenditures	Transfers	Adjustments	
<b>City of Camarillo</b>						
101 General Fund	38,277,401	33,951,221	26,348,285	(10,112,000)	11,950,459	47,718,796
201 Community Service Grants	1,308	8,500	33,500	25,000	-	1,308
208 TDA Article 8 Roads	7,336,511	2,672,985	-	(3,400,583)	-	6,608,913
209 TDA Article 3	181,442	75,400	-	(71,441)	-	185,401
210 Gas Tax	52,259	1,924,960	3,057,956	1,157,271	-	76,534
220 Citywide Lighting/Landscape	1,557	1,755,517	3,746,004	2,035,363	-	46,433
221 Mission Oaks-MD1A	1,468,412	707,073	618,869	-	-	1,556,616
222 Wittenberg Maint-MD2A	59,514	34,048	30,207	-	-	63,355
223 Armitos Storm Basins	5,547	1,800	2,674	-	-	4,673
224 Mission Oaks Industrial	35,692	34,620	42,613	-	-	27,699
225 Presley Maintenance District	31,988	12,110	15,177	-	-	28,921
226 Spanish Hills Maint District	30,761	22,370	31,828	-	-	21,303
227 Sares/Regis Maint Dist	24,564	6,000	8,722	-	-	21,842
228 Vista Las Posas Maint. Dist.	58,285	23,315	27,870	-	-	53,730
229 Adolfo Glen II Maint District	2,833	-	-	(2,833)	-	-
230 Adolfo Glen III Maint Dist	26,003	27,580	35,920	-	-	17,663
231 Adolfo Glen II Maint Dist	-	30,718	54,054	24,833	-	1,497
270 Storm Water Management	4,872	354,905	1,125,440	900,000	-	134,337
275 Air Quality Management	108,048	62,220	-	(165,000)	-	5,268
280 C D B G	59,360	423,282	423,280	-	-	59,362
284 Library Operations	74,443	1,560,940	3,542,680	1,920,000	-	12,703
285 Library Special Revenue	1,211,202	222,540	909,687	-	-	524,055
286 Cable PEG Fees Special Rev.	676,092	152,620	15,000	-	-	813,712
320 Debt Service-Police Facility	-	-	-	-	-	-
321 Debt Service-Library	-	-	493,450	525,000	-	31,550
410 Capital Improve Projects	12,661,182	4,452,563	9,516,000	6,526,661	-	14,124,406
422 W. Camarillo CFD #1 Capital	44,107	100	30,000	-	-	14,207
429 Cam Corridor Project Area	-	-	-	-	-	-
* 510 Risk Management	645,154	2,392,375	2,325,278	-	1,500	713,751
* 520 Human Resources	184,600	608,940	608,492	-	1,500	186,548
* 530 Information Services	2,321,795	1,725,570	1,863,421	-	119,150	2,303,094
* 540 Vehicles & Equipment	3,824,971	878,133	1,595,004	30,202	390,800	3,529,102
* 550 City Hall Facility	4,140,482	1,359,100	1,531,108	-	215,100	4,183,574
* 551 Corporation Yard Facility	885,079	186,240	338,029	-	130,950	864,240
* 552 Police Facility	1,603,999	243,580	277,477	-	155,850	1,725,952
* 553 Library Facility	2,397,750	1,529,340	2,234,536	-	1,134,250	2,826,804
* 554 Camarillo Ranch Facility	759,384	171,720	130,640	-	54,100	854,564
* 555 Chamber of Commerce Facility	21,333	40	65,877	45,000	39,750	40,246
(a)* 805 Solid Waste	869,230	6,064,930	6,260,893	-	3,500	676,767
* 810 Transit	(363,491)	1,944,316	2,285,163	665,000	148,200	108,862
(a)* 860 Water Utility	31,050,788	15,835,900	17,819,839	(100,000)	941,450	29,908,299
861 Reclaimed Water	-	-	-	-	-	-
<b>Total City of Camarillo</b>	<b>110,774,457</b>	<b>81,457,571</b>	<b>87,444,973</b>	<b>2,473</b>	<b>15,286,559</b>	<b>120,076,087</b>
<b>Camarillo Sanitary District (CSD)</b>						
* 871 CSD Operating	7,095,578	11,271,180	10,249,442	(2,852,473)	2,148,400	7,413,243
* 872 CSD Debt Service	2,445,121	1,005,501	1,439,200	(1,000,000)	-	1,011,422
* 873 CSD Capital Projects	12,397,418	718,118	5,500,125	3,850,000	-	11,465,411
<b>Total Camarillo Sanitary District</b>	<b>21,938,117</b>	<b>12,994,799</b>	<b>17,188,767</b>	<b>(2,473)</b>	<b>2,148,400</b>	<b>19,890,076</b>
<b>Total City and CSD Funds</b>	<b>132,712,574</b>	<b>94,452,370</b>	<b>104,633,740</b>	<b>-</b>	<b>17,434,959</b>	<b>139,966,163</b>

(a) Funds 805 and 860 beginning balances include legally restricted reserves of \$0.5 million and \$10 million respectively.

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

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

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

# BUDGET SUMMARY BY ORGANIZATION AND FUND

Fiscal Year 2014/15 Proposed Budget				Estimated Fund Balance	Fiscal Year 2015/16 Proposed Budget				Estimated Fund Balance
Revenues	Expenditures	Transfers	Adjustments	June 30, 2015	Revenues	Expenditures	Transfers	Adjustments	June 30, 2016
34,020,032	26,370,436	(7,617,200)	-	47,751,192	33,166,631	26,880,661	(8,147,000)	-	45,890,162
8,500	56,587	48,500	-	1,721	8,500	-	-	-	10,221
2,192,806	-	(3,400,000)	-	5,401,719	2,192,806	-	(3,400,000)	-	4,194,525
300	-	(185,000)	-	701	300	-	-	-	1,001
1,703,005	2,990,518	1,221,995	-	11,016	1,703,005	3,034,376	1,345,035	-	24,680
1,745,725	3,789,318	2,050,000	-	52,840	1,766,500	3,821,499	2,050,000	-	47,841
698,230	660,541	-	-	1,594,305	702,120	723,312	-	-	1,573,113
30,360	29,915	-	-	63,800	30,360	29,675	-	-	64,485
1,869	2,644	-	-	3,898	1,869	2,644	-	-	3,123
35,983	42,371	-	-	21,311	35,983	42,275	-	-	15,019
13,050	15,805	-	-	26,166	13,050	16,005	-	-	23,211
22,100	26,937	-	-	16,466	22,100	27,217	-	-	11,349
6,188	8,724	-	-	19,306	6,188	8,724	-	-	16,770
24,219	27,915	-	-	50,034	24,219	27,915	-	-	46,338
-	-	-	-	-	-	-	-	-	-
28,787	36,666	-	-	9,784	28,787	36,666	-	-	1,905
34,946	34,808	-	-	1,635	34,946	34,808	-	-	1,773
204,930	1,167,950	900,000	-	71,317	176,225	1,206,471	1,000,000	-	41,071
-	-	-	-	5,268	-	-	-	-	5,268
299,906	299,906	-	-	59,362	299,906	299,906	-	-	59,362
1,577,780	2,813,892	1,250,000	-	26,591	1,598,790	3,164,998	1,550,000	-	10,383
365,000	625,000	-	-	264,055	365,000	625,000	-	-	4,055
153,740	15,000	-	-	952,452	153,740	15,000	-	-	1,091,192
-	-	-	-	-	-	-	-	-	-
50	493,100	470,000	-	8,500	50	493,100	490,000	-	5,450
4,974,850	15,220,000	4,835,000	-	8,714,256	2,183,850	8,810,000	4,000,000	-	6,088,106
-	-	-	-	14,207	-	-	-	-	14,207
12,154,654	3,200,000	-	-	8,954,654	13,250	-	-	-	8,967,904
2,616,065	2,803,158	-	2,000	528,658	2,281,468	2,279,572	-	2,000	532,554
430,165	432,257	-	2,000	186,456	370,259	370,918	-	2,000	187,797
1,229,546	2,119,588	-	63,000	1,476,052	1,730,518	1,788,320	-	63,000	1,481,250
913,590	1,331,304	156,705	333,700	3,601,793	925,090	1,126,259	204,965	333,700	3,939,289
1,311,818	1,789,694	(400,000)	179,350	3,485,048	1,094,085	1,285,191	-	179,350	3,473,292
161,778	366,188	-	126,500	786,330	188,606	323,806	-	126,500	777,630
101,620	299,720	-	146,600	1,674,452	119,590	283,240	-	146,600	1,657,402
766,934	2,215,694	-	1,047,800	2,425,844	1,084,776	2,150,429	-	1,047,800	2,407,991
47,430	125,123	-	54,100	830,971	70,430	126,330	-	54,100	829,171
100	41,683	-	14,800	13,463	100	34,389	7,000	14,800	974
6,057,755	6,210,464	-	1,000	525,058	6,057,755	6,208,230	-	1,000	375,583
1,331,140	2,312,980	920,000	151,100	198,122	2,421,440	3,501,326	900,000	151,100	169,336
15,778,860	24,901,341	(875,000)	-	19,910,818	26,194,250	38,853,061	-	-	7,252,007
300,050	902,240	625,000	-	22,810	600,050	569,257	-	-	53,603
91,343,861	103,779,467	-	2,121,950	109,762,431	87,666,592	108,200,580	-	2,121,950	91,350,393
12,258,715	10,059,884	(3,000,000)	2,108,800	8,720,874	12,607,980	9,706,206	(5,500,000)	2,108,800	8,231,448
11,000,565	1,438,350	-	-	10,573,637	19,005,970	1,439,400	(11,750,000)	-	16,390,207
352,650	10,864,000	3,000,000	-	3,954,061	2,502,650	15,843,000	17,250,000	-	7,863,711
23,611,930	22,362,234	-	2,108,800	23,248,572	34,116,600	26,988,606	-	2,108,800	32,485,366
<b>114,955,791</b>	<b>126,141,701</b>	<b>-</b>	<b>4,230,750</b>	<b>133,011,003</b>	<b>121,783,192</b>	<b>135,189,186</b>	<b>-</b>	<b>4,230,750</b>	<b>123,835,759</b>

# RESERVE ANALYSIS

Fund	Reserve Goal	Fiscal Year 2013/14			Fiscal Year 2014/15			Fiscal Year 2015/16			
		Anticip.			Anticip.			Anticip.			
		Expend. & Trnfs *	Reserve 6/30	Anticip. %	Expend. & Trnfs *	Reserve 6/30	Anticip. %	Expend. & Trnfs *	Reserve 6/30	Anticip. %	
101 General Fund	min. 50%	\$36,460,285	\$47,718,796	131%	\$33,987,636	\$47,751,192	140%	\$35,027,661	\$45,890,162	131%	
221 Zone 1-Mission Oaks MD-1A	50%	618,869	1,566,616	252%	660,541	1,594,305	241%	723,312	1,573,113	217%	A
222 Zone 2-Wittenberg Maint. Dist.	50%	30,207	63,355	210%	29,915	63,800	213%	29,675	64,485	217%	AB
223 Zone 3-Armitos Storm Basins	50%	2,674	4,673	175%	2,644	3,898	147%	2,644	3,123	118%	A
224 Zone 4-Mission Oaks Industrial	50%	42,613	27,699	65%	42,371	21,311	50%	42,275	15,019	36%	AB
225 Zone 5-Presley Maint. Dist.	50%	15,177	28,921	191%	15,805	26,166	166%	16,005	23,211	145%	A
226 Zone 6-Spanish Hills Maint. Dist.	50%	31,828	21,303	67%	26,937	16,466	61%	27,217	11,349	42%	A
227 Zone 7-Sares/Regis Maint. Dist.	50%	8,722	21,842	250%	8,724	19,306	221%	8,724	16,770	192%	AB
228 Zone 8-Vista Las Posas Maint. Dist.	50%	27,870	53,730	193%	27,915	50,034	179%	27,915	46,338	166%	AB
230 Zone 10-Adolfo Glen III Maint. Dist.	50%	35,920	17,663	49%	36,666	9,784	27%	36,666	1,905	5%	AB
231 Adolfo Glen II Maint. Dist.	50%	54,054	1,497	3%	34,808	1,635	5%	34,808	1,773	5%	A/B/H
520 Human Resources	25%	608,492	186,548	31%	432,257	186,456	43%	370,918	187,797	51%	
860 Water Utility	min. 50%	13,015,589	29,908,299	230%	14,683,341	19,910,818	136%	14,433,061	7,252,007	50%	D
871 Sanitary District - Operating	min. 50%	10,981,565	7,413,243	68%	10,969,884	8,720,874	79%	13,116,206	8,231,448	63%	E

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

Fund	Basis Notes	Reserve Goal	Goal Amt. (Basis for Reserve)**			Anticip. Reserve Anticip. %			Goal Amt. (Basis for Reserve)**			Anticip. Reserve Anticip. %		
			Reserve	Anticip.	%	Reserve	Anticip.	%	Reserve	Anticip.	%	Reserve	Anticip.	%
410 Capital Improvement Projects	(1)	100%	\$ 4,214,000	\$ 6,845,096	162%	\$ 736,000	\$ 2,292,296	311%	\$ 464,000	\$ 1,624,496	350%	F		
510 Risk Management	(2)	100%	264,760	713,751	270%	261,642	528,658	202%	265,224	532,554	201%			
530 Information Services	(3)	100%	1,352,305	2,303,094	170%	1,352,305	1,476,052	109%	1,352,305	1,481,250	110%			
540 Vehicles & Equipment	(4)	100%	2,879,048	3,529,102	123%	2,879,048	3,601,793	125%	2,879,048	3,939,289	137%			
550 City Hall Facility	(5)	100%	1,502,673	4,183,574	278%	1,670,369	3,485,048	209%	1,487,715	3,473,292	233%	G		
551 Corporation Yard Facility	(5)	100%	419,994	864,240	206%	469,443	786,330	168%	522,753	777,630	149%	G		
552 Police Facility	(5)	100%	1,251,468	1,725,952	138%	1,402,380	1,674,452	119%	1,541,909	1,657,402	107%	G		
553 Library Facility	(5)	100%	1,868,472	2,826,804	151%	2,214,032	2,425,844	110%	2,578,644	2,407,991	93%	G		
554 Camarillo Ranch Facility	(5)	100%	596,540	854,564	143%	691,811	830,971	120%	792,261	829,171	105%	G		

**\*\* 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:	Balance
In year one of the plan	shall be: 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. This is a new maintenance district effective FY13/14. The City will work towards bringing the fund balance in line with reserve policy.
- D. The City anticipates participation in the design/construction of a groundwater treatment facility in the Five-Year CIP.
- E. The City anticipates construction of CIP projects related to SSMP requirements.
- F. 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.
- G. Reserve goal based on Reserve Study findings.
- H. The City will work towards bringing the fund balance in line with reserve policy.



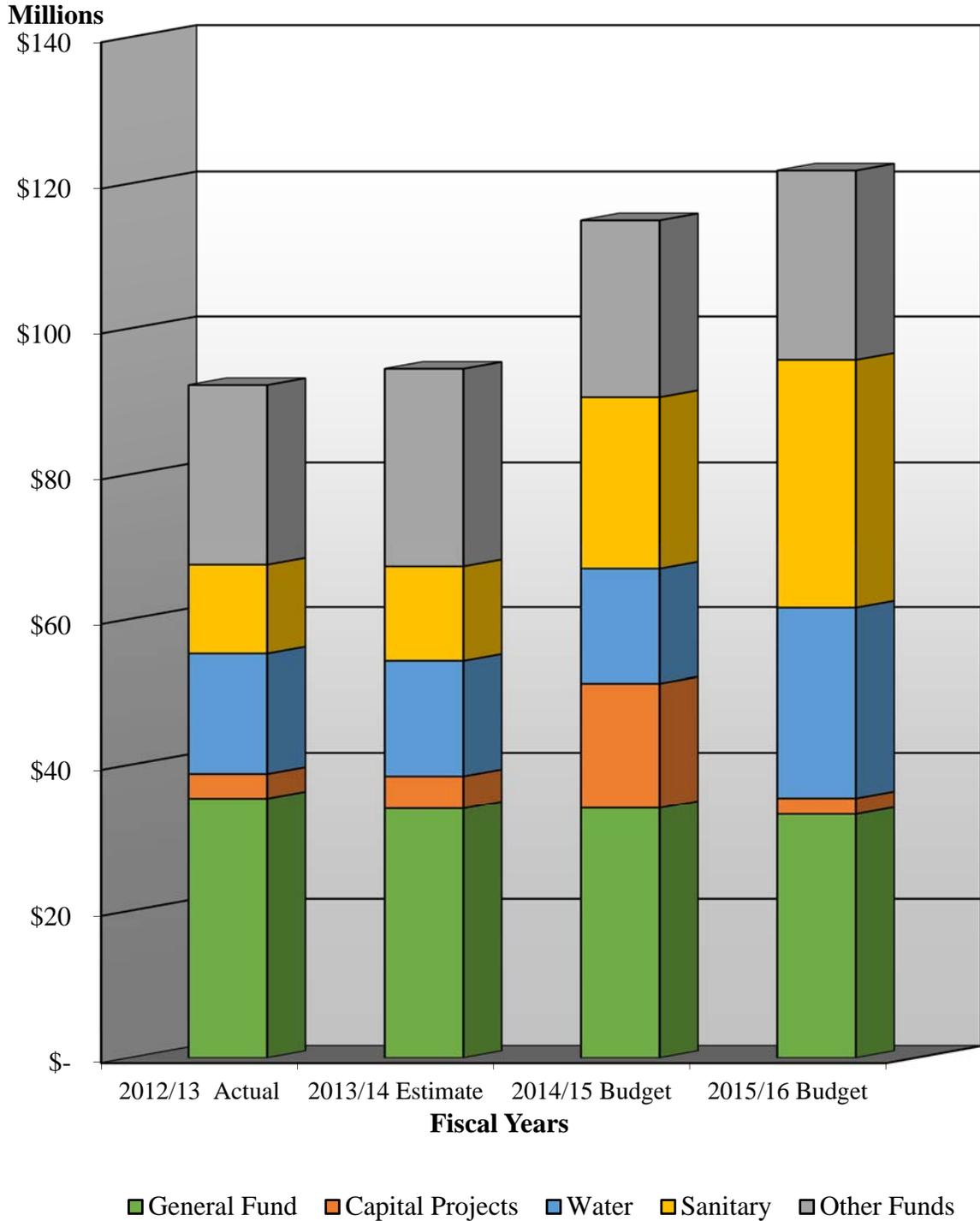
# REVENUE SUMMARY BY ORGANIZATION AND FUND

Fund	Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
				2014/15	2015/16
<b>CITY OF CAMARILLO</b>					
* 101	General Fund	\$ 35,334,710	\$ 33,951,221	\$ 34,020,032	\$ 33,166,631
201	Community Service Grants	37,700	8,500	8,500	8,500
208	TDA Article 8 Roads	2,165,234	2,672,985	2,192,806	2,192,806
209	TDA Article 3	53,720	75,400	300	300
210	Gas Tax Fund	1,622,741	1,924,960	1,703,005	1,703,005
220	Citywide Lighting/Landscape Maintenance District	1,738,372	1,755,517	1,745,725	1,766,500
221	Mission Oaks Maintenance District-MD1A	679,180	707,073	698,230	702,120
222	Wittenberg Maintenance District-MD2A	34,349	34,048	30,360	30,360
223	Armitos Storm Basins Maintenance District	1,909	1,800	1,869	1,869
224	Mission Oaks Industrial Maintenance District	35,413	34,620	35,983	35,983
225	Presley Maintenance District	12,672	12,110	13,050	13,050
226	Spanish Hills Maintenance District	22,387	22,370	22,100	22,100
227	Sares/Regis Maintenance District	6,112	6,000	6,188	6,188
228	Vista Las Posas Maintenance District	23,997	23,315	24,219	24,219
230	Adolfo Glen III Maintenance District	27,497	27,580	28,787	28,787
231	Adolfo Glen II Maintenance District	19,561	30,718	34,946	34,946
270	Storm Water Management	26,831	354,905	204,930	176,225
275	Air Quality Fund	249,134	62,220	-	-
280	CDBG Fund	155,263	423,282	299,906	299,906
284	Library Operations	1,577,318	1,560,940	1,577,780	1,598,790
285	Library Special Revenue	530,822	222,540	365,000	365,000
286	Cable PEG Fees Fund	155,798	152,620	153,740	153,740
320	Debt Service-Police Facility	17,214	-	-	-
321	Debt Service-Library	84	-	50	50
* 410	Capital Improvement Projects	3,397,300	4,452,563	4,974,850	2,183,850
422	West Camarillo CFD #1 Capital Projects	99	100	-	-
429	Camarillo Corridor Project Area	-	-	12,154,654	13,250
510	Risk Management	2,059,392	2,392,375	2,616,065	2,281,468
520	Human Resources	473,820	608,940	430,165	370,259
530	Information Services	2,121,874	1,725,570	1,229,546	1,730,518
540	Vehicles & Equipment	909,996	878,133	913,590	925,090
550	City Hall Facility	1,507,949	1,359,100	1,311,818	1,094,085
551	Corporation Yard Facility	197,767	186,240	161,778	188,606
552	Police Facility	412,295	243,580	101,620	119,590
553	Library Facility	1,302,927	1,529,340	766,934	1,084,776
554	Camarillo Ranch Facility	241,315	171,720	47,430	70,430
555	Camarillo Chamber of Commerce Facility	54	40	100	100
* 805	Solid Waste	6,056,198	6,064,930	6,057,755	6,057,755
* 810	Transit	266,957	1,944,316	1,331,140	2,421,440
* 860	Water Utility	16,522,899	15,835,900	15,778,860	26,194,250
860	Reclaimed Water	-	-	300,050	600,050
	Total City of Camarillo	79,998,860	81,457,571	91,343,861	87,666,592
<b>CAMARILLO SANITARY DISTRICT (CSD)</b>					
* 871	Operating Fund	10,239,156	11,271,180	12,258,715	12,607,980
* 872	Debt Service Fund	1,017,427	1,005,501	11,000,565	19,005,970
* 873	Capital Projects Fund	952,963	718,118	352,650	2,502,650
	Total CSD	12,209,546	12,994,799	23,611,930	34,116,600
	<b>TOTAL REVENUES</b>	<b>\$ 92,208,406</b>	<b>\$ 94,452,370</b>	<b>\$ 114,955,791</b>	<b>\$ 121,783,192</b>

CITY OF CAMARILLO  
Fiscal Years 2014-2016 Budget



Revenue Summary - All Funds

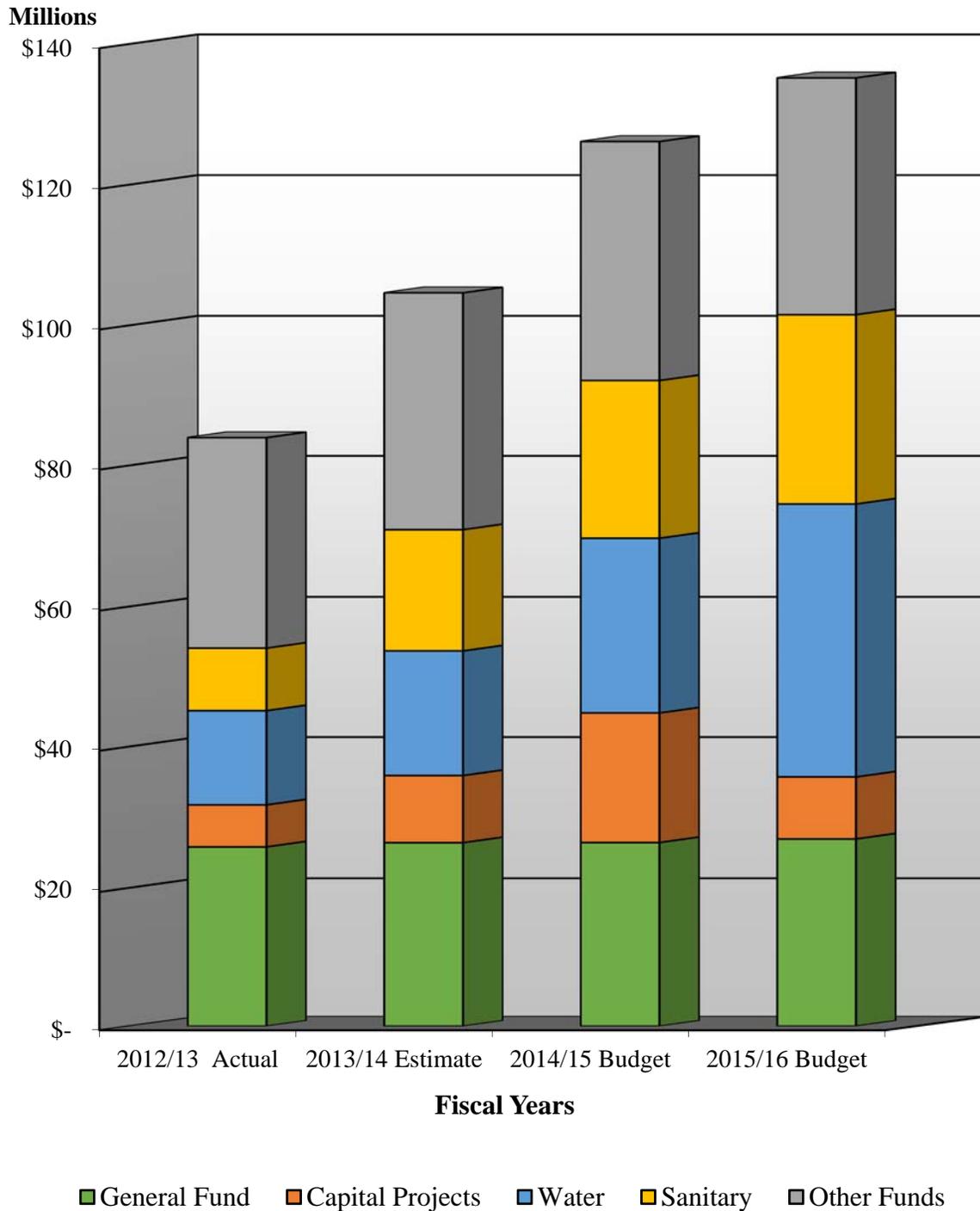


# EXPENDITURE SUMMARY BY ORGANIZATION AND FUND

Fund	Description	Actual 2012/13	Amended	Adopted Budget	
			Budget 2013/14	2014/15	2015/16
<b>CITY OF CAMARILLO</b>					
* 101	General Fund	\$ 25,748,926	\$ 26,348,285	\$ 26,370,436	\$ 26,880,661
201	Community Service Grants	79,975	33,500	56,587	-
210	Gas Tax	2,714,775	3,057,956	2,990,518	3,034,376
220	Citywide Lighting/Landscape Maintenance District	3,466,477	3,746,004	3,789,318	3,821,499
221	Mission Oaks Maintenance District - MD1A	593,440	618,869	660,541	723,312
222	Wittenberg Maintenance District - MD2A	26,491	30,207	29,915	29,675
223	Armitos Storm Basins Maintenance District	1,309	2,674	2,644	2,644
224	Mission Oaks Industrial Maintenance District	38,358	42,613	42,371	42,275
225	Presley Maintenance District	9,270	15,177	15,805	16,005
226	Spanish Hills Maintenance District	29,659	31,828	26,937	27,217
227	Sares/Regis Maintenance District	3,284	8,722	8,724	8,724
228	Vista Las Posas Maintenance District	17,630	27,870	27,915	27,915
230	Adolfo Glen III Maintenance District	32,630	35,920	36,666	36,666
231	Adolfo Glen II Maintenance District	36,827	54,054	34,808	34,808
270	Storm Water Management	914,255	1,125,440	1,167,950	1,206,471
280	CDBG Fund	207,684	423,280	299,906	299,906
284	Library Operations	3,244,194	3,542,680	2,813,892	3,164,998
285	Library Special Revenue	596,838	909,687	625,000	625,000
286	Cable PEG Fees Special Revenue	11,852	15,000	15,000	15,000
320	Debt Service-Police Facility	221,189	-	-	-
321	Debt Service-Library	592,898	493,450	493,100	493,100
* 410	Capital Improvement Projects	5,966,038	9,516,000	15,220,000	8,810,000
422	West Camarillo CFD #1 Capital Projects	9,671	30,000	-	-
429	Camarillo Corridor Project Area	-	-	3,200,000	-
510	Risk Management	1,877,255	2,325,278	2,803,158	2,279,572
520	Human Resources	492,750	608,492	432,257	370,918
530	Information Services	1,932,062	1,863,421	2,119,588	1,788,320
540	Vehicles & Equipment	787,462	1,595,004	1,331,304	1,126,259
550	City Hall Facility	1,297,064	1,531,108	1,789,694	1,285,191
551	Corporation Yard Facility	301,908	338,029	366,188	323,806
552	Police Facility	233,497	277,477	299,720	283,240
553	Library Facility	2,111,609	2,234,536	2,215,694	2,150,429
554	Camarillo Ranch Facility	119,093	130,640	125,123	126,330
555	Camarillo Chamber of Commerce Facility	24,604	65,877	41,683	34,389
* 805	Solid Waste	6,184,139	6,260,893	6,210,464	6,208,230
* 810	Transit	1,650,849	2,285,163	2,312,980	3,501,326
* 860	Water Utility	13,390,529	17,819,839	24,901,341	38,853,061
861	Reclaimed Water	-	-	902,240	569,257
	Total City of Camarillo	74,966,491	87,444,973	103,779,467	108,200,580
<b>CAMARILLO SANITARY DISTRICT (CSD)</b>					
* 871	Operating Fund	8,972,529	10,249,442	10,059,884	9,706,206
* 872	Debt Service Fund	16,368	1,439,200	1,438,350	1,439,400
* 873	Capital Projects Fund	1	5,500,125	10,864,000	15,843,000
	Total CSD	8,988,898	17,188,767	22,362,234	26,988,606
	<b>TOTAL EXPENDITURES</b>	<b>\$ 83,955,389</b>	<b>\$104,633,740</b>	<b>\$126,141,701</b>	<b>\$135,189,186</b>

CITY OF CAMARILLO  
Fiscal Years 2014-2016 Budget

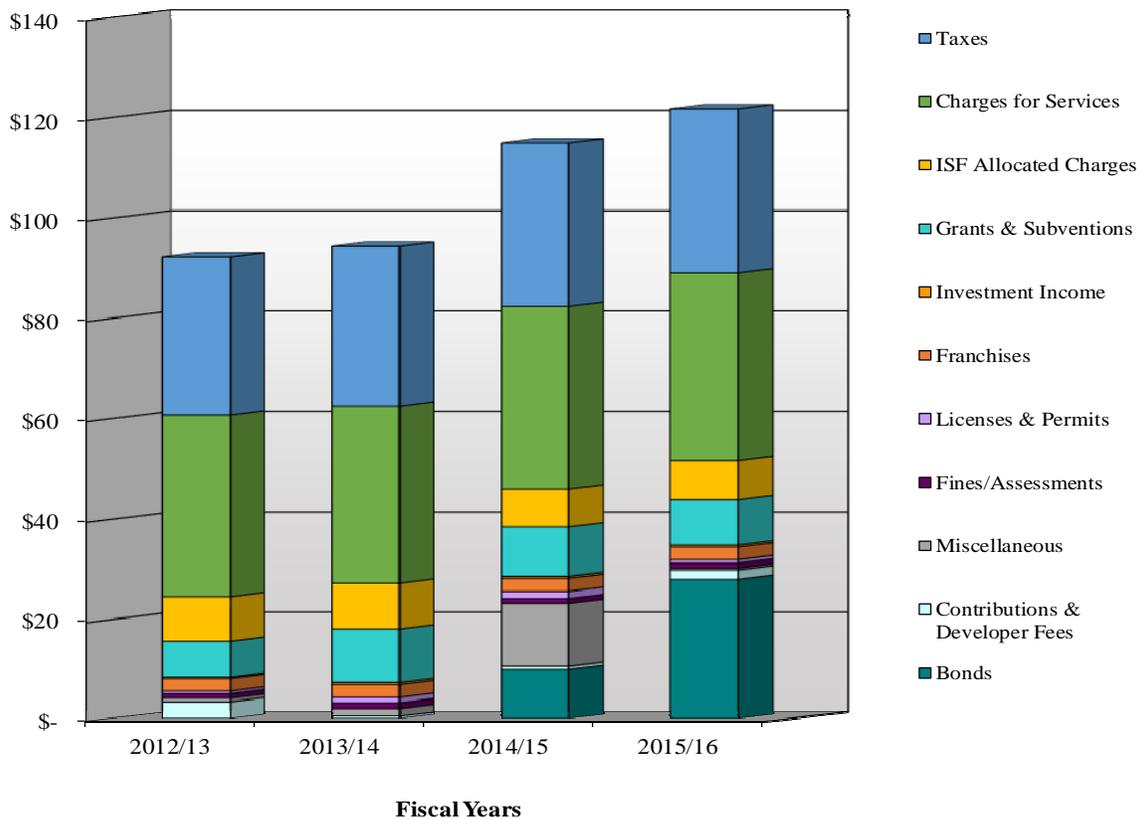
**Expenditure Summary - All Funds**



# REVENUES BY TYPE – ALL FUNDS

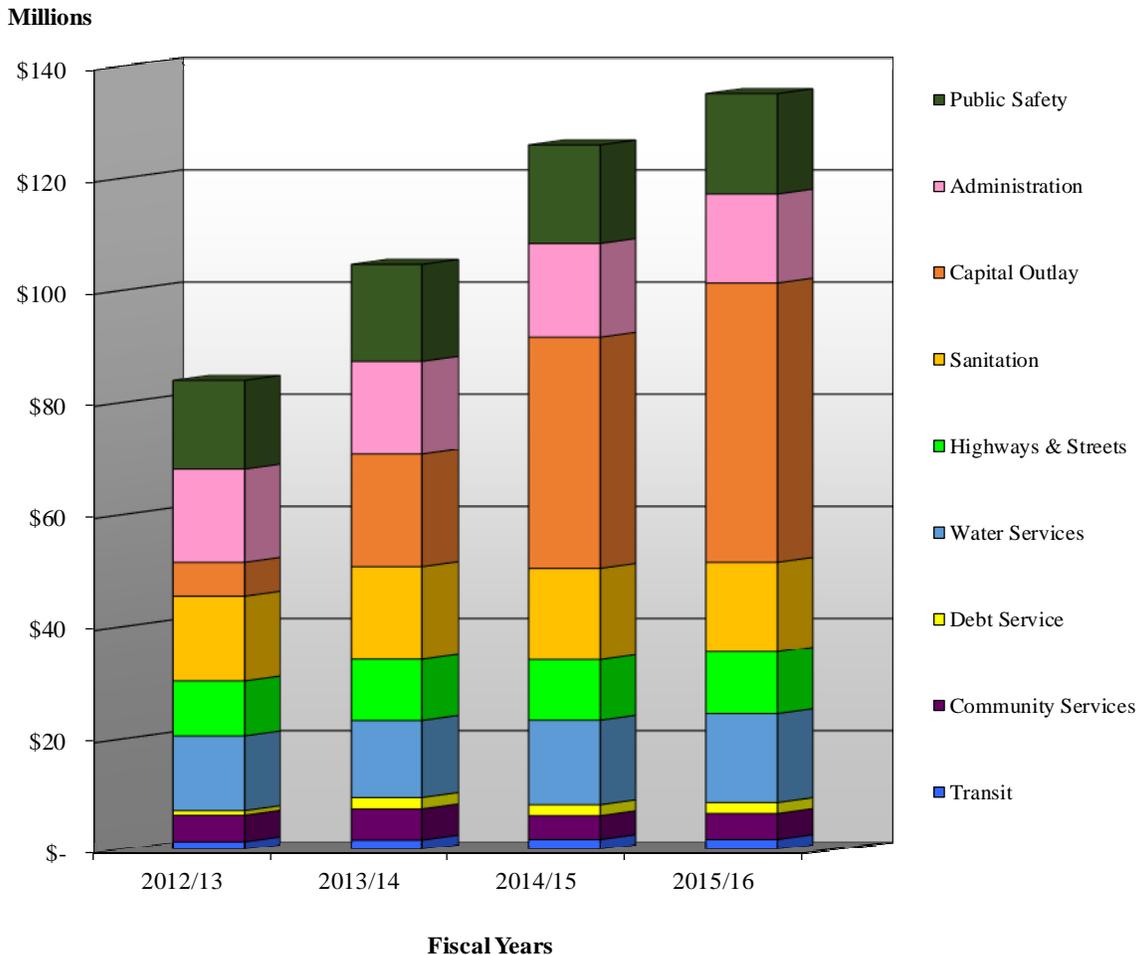
	Actual	Amended	Adopted Budget	
	2012/13	Budget 2013/14	2014/15	2015/16
<b>REVENUES</b>				
Taxes	\$ 31,465,952	\$ 31,867,902	\$ 32,536,914	\$ 32,652,324
Charges for Services	36,162,479	35,347,433	36,367,758	37,375,643
ISF Allocated Charges	8,988,975	9,120,745	7,591,503	7,885,143
Grants & Subventions	6,993,751	10,601,822	9,838,942	8,943,242
Investment Income	292,191	414,000	408,950	408,950
Franchises	2,519,704	2,577,823	2,577,888	2,577,888
Licenses & Permits	541,310	1,103,510	1,441,715	700,000
Fines/Assessments	898,457	1,150,546	979,502	979,517
Miscellaneous	745,323	1,758,821	12,539,119	386,985
Contributions & Developer Fees	3,600,264	509,768	673,500	1,873,500
Bonds	-	-	10,000,000	28,000,000
<b>Total Revenues</b>	<b>\$ 92,208,406</b>	<b>\$ 94,452,370</b>	<b>\$ 114,955,791</b>	<b>\$ 121,783,192</b>

Millions

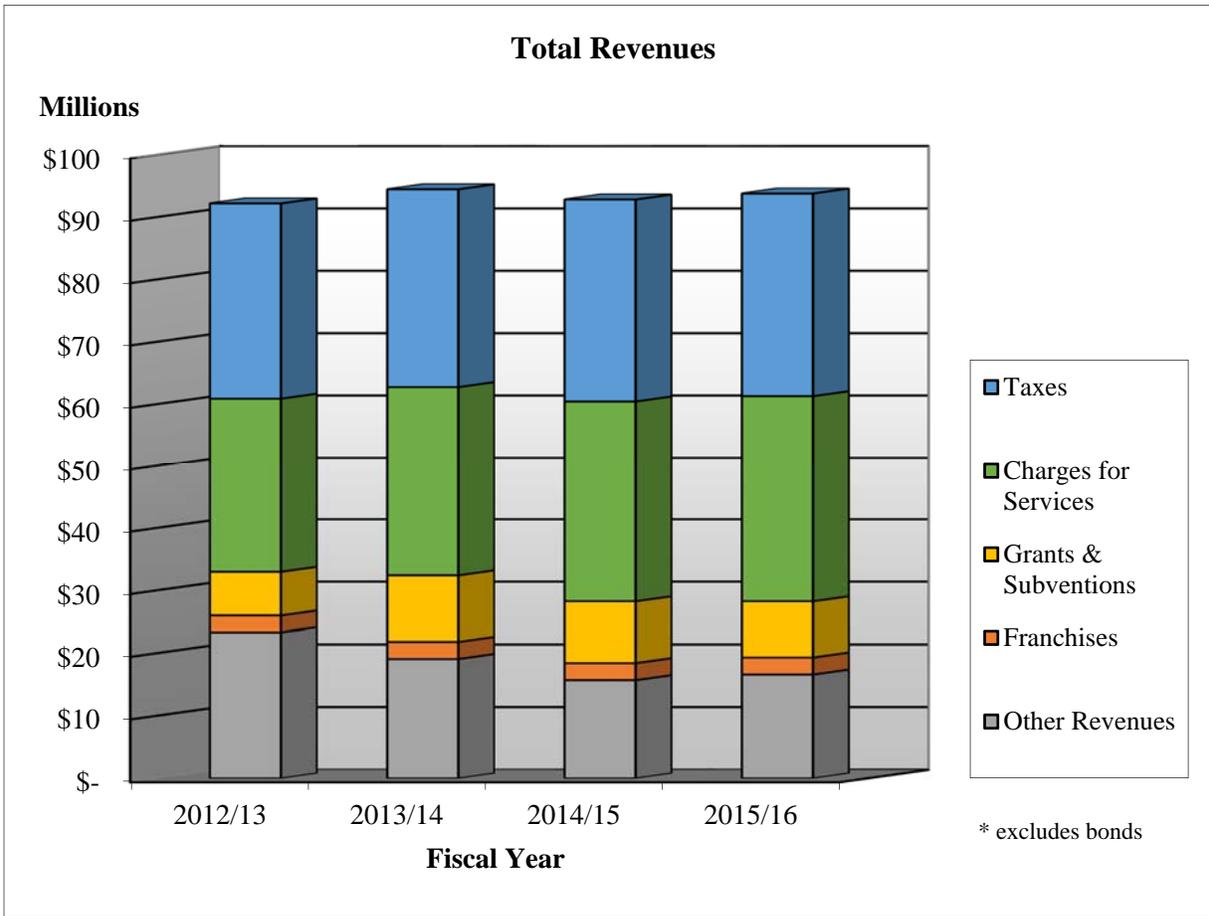


# EXPENDITURES BY FUNCTION – ALL FUNDS

	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>EXPENDITURES</b>				
Public Safety	\$ 15,878,508	\$ 17,343,146	\$ 17,604,030	\$ 17,938,989
Administration	16,664,933	16,535,515	16,756,735	15,910,150
Capital Outlay	5,975,710	20,115,494	41,433,785	49,933,030
Sanitation	15,156,668	16,510,335	16,270,348	15,914,436
Highways & Streets	9,701,742	10,825,448	10,728,358	10,968,310
Water Services	13,389,941	13,813,189	15,130,581	15,922,318
Debt Service	831,043	2,007,250	1,931,450	1,932,500
Community Services	4,705,995	5,529,910	4,223,434	4,598,127
Transit	1,650,849	1,953,453	2,062,980	2,071,326
<b>Total Expenditures</b>	<b>\$ 83,955,389</b>	<b>\$ 104,633,740</b>	<b>\$ 126,141,701</b>	<b>\$ 135,189,186</b>



# TRENDS AND ASSUMPTIONS FOR KEY REVENUE



## Percent of Total Revenues Fiscal Year

Description	2014/15	2015/16	Basis and Rationale for Forecast
<b>Taxes</b>			
Property Taxes	15.8%	15.7%	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.

# TRENDS AND ASSUMPTIONS FOR KEY REVENUE

Description	Percent of Total Revenues Fiscal Year		Basis and Rationale for Forecast
	2014/15	2015/16	
Sales Tax	15.4%	15.3%	In accordance with the California Revenue and Taxation Code, the State of California imposes a 7.50% 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 2014/15 and 2015/16 projects a moderate 2.1% 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	2.2%	2.2%	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 5.0% in fiscal year 2014/15 is based on projected receipts in 2013/14.
Business Tax	1.5%	1.4%	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 1.5% increase is projected for 2014/15 and is held constant for 2015/16.

# TRENDS AND ASSUMPTIONS FOR KEY REVENUE

Description	Percent of Total Revenues Fiscal Year		Basis and Rationale for Forecast
	2014/15	2015/16	
<b><i>Charges for Services</i></b>			
Water Services	15.9%	16.2%	Based on information obtained from the Public Works Department, 2014/15 is projected to increase 4.0% and 2015/16 to increase 7.0%. Customer conservation, combined with schedule rate increase, are the primary projection factors.
Sewer Services	12.7%	13.0%	Based on information obtained from the Sanitary District, 2014/15 is projected to increase 14.0% and 2015/16 to increase 7.0%, due to scheduled rate increases.
Solid Waste Collection	6.1%	6.0%	This revenue source is estimated based on information obtained from the Finance Department. No growth is proposed for 2014/15 and 2015/16, per current contracts.
<b><i>Grants &amp; Subventions</i></b>			
TDA Local Street/Road Article 8	2.3%	2.3%	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 2014/15 is anticipated to be 18.1% lower than the prior year apportionment.
Gas Tax	1.8%	1.8%	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 2014/15 and 2015/16 are conservative due to the volatile fuel prices.

# TRENDS AND ASSUMPTIONS FOR KEY REVENUE

Description	Percent of Total Revenues Fiscal Year		Basis and Rationale for Forecast
	2014/15	2015/16	
All Other Grants & Subventions	6.5%	5.4%	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.
<b><i>Franchises</i></b>			
Franchise Fees	2.9%	2.9%	Franchise fees are imposed on gas, electric, refuse and cable companies for the use of City streets and right-of-ways. The budget for 2014/15 reflects no growth over 2013/14. The forecast information is obtained from the franchisees.
<b>Total Key Revenue</b>	<b>83.1%</b>	<b>82.2%</b>	

# REVENUE DETAIL BY TYPE

Revenue Type	Actual 2012/13	Amended		
		Budget 2013/14	Adopted Budget	
			2014/15	2015/16
Taxes	\$ 26,555,244	\$ 27,035,774	\$ 27,618,334	\$ 27,695,854
Grants & Subventions	189,443	230,711	100,000	-
Franchises	2,519,704	2,577,823	2,577,888	2,577,888
Charges for Services	4,840,771	2,103,793	1,666,628	1,557,028
Licenses & Permits	537,644	1,075,310	1,413,000	700,000
Investment Income	105,238	202,830	142,250	142,250
Fines & Forfeitures	418,933	328,840	318,460	318,475
Miscellaneous	167,733	396,140	183,472	175,136
<b>General Fund</b>	<b>35,334,710</b>	<b>33,951,221</b>	<b>34,020,032</b>	<b>33,166,631</b>
Taxes	3,914,411	3,869,026	3,938,065	3,970,550
Grants & Subventions	3,880,894	5,036,457	4,147,767	4,147,767
Contributions & Developer Fees	528,005	219,840	363,500	363,500
Charges for Services	626,899	358,000	284,355	297,555
Licenses & Permits	3,666	28,200	28,715	-
Fines/Forfeitures/Assessments	195,545	501,746	356,822	356,822
Investment Income	26,530	24,320	28,200	28,200
Miscellaneous	60	75,914	-	-
<b>Special Revenue Funds</b>	<b>9,176,010</b>	<b>10,113,503</b>	<b>9,147,424</b>	<b>9,164,394</b>
Charges for Services	17,214	-	-	-
Investment Income	84	-	50	50
<b>Debt Service Funds</b>	<b>17,298</b>	<b>-</b>	<b>50</b>	<b>50</b>
Grants & Subventions	2,594,878	3,482,883	3,961,000	-
Charges for Services	778,301	922,000	680,000	650,000
Contributions & Developer Fees	-	17,700	300,000	1,500,000
Investment Income	24,220	30,080	47,100	47,100
Miscellaneous	-	-	12,141,404	-
<b>Capital Improve. Projects Funds</b>	<b>3,397,399</b>	<b>4,452,663</b>	<b>17,129,504</b>	<b>2,197,100</b>
Charges for Services	1,801	37,845	200	200
Investment Income	30,288	35,810	47,850	47,850
Grants & Subventions	171,673	-	-	-
Miscellaneous	188,955	108,343	97,370	92,070
Internal Charges	8,834,672	8,913,040	7,433,626	7,724,802
<b>Internal Service Funds</b>	<b>9,227,389</b>	<b>9,095,038</b>	<b>7,579,046</b>	<b>7,864,922</b>

# REVENUE DETAIL BY TYPE

Revenue Type	Actual	Amended	Adopted Budget	
	2012/13	Budget 2013/14	2014/15	2015/16
Grants & Subventions	156,863	1,851,771	1,330,175	2,345,475
Contributions & Developer Fees	2,084,757	616,620	125,550	129,450
Charges for Services	20,281,432	20,945,255	21,691,990	22,477,720
Fines & Forfeitures	196,063	218,800	195,200	195,200
Bonds	-	-	-	10,000,000
Investment Income	59,790	70,700	79,550	79,550
Miscellaneous	67,149	142,000	45,340	46,100
<b>Enterprise Funds</b>	<b>22,846,054</b>	<b>23,845,146</b>	<b>23,467,805</b>	<b>35,273,495</b>
<b>Operating Fund</b>				
Charges for Services	9,616,061	10,980,540	12,044,785	12,393,140
Contributions & Developer Fees	326,262	-	-	-
Fines & Forfeitures	82,579	98,260	106,120	106,120
Investment Income	16,027	15,600	24,150	24,150
Miscellaneous	198,227	176,780	83,660	84,570
<b>Debt Service Fund</b>				
Taxes	996,297	963,102	980,515	985,920
Fines & Forfeitures	5,337	2,900	2,900	2,900
Investment Income	15,791	7,060	17,150	17,150
Miscellaneous	2	32,439	-	-
Bonds	-	-	10,000,000	18,000,000
<b>Capital Project Fund</b>				
Contributions & Developer Fees	661,240	690,518	30,000	30,000
Grants & Subventions	-	-	300,000	2,450,000
Investment Income	14,223	27,600	22,650	22,650
Miscellaneous	277,500	-	-	-
<b>Camarillo Sanitary District</b>	<b>12,209,546</b>	<b>12,994,799</b>	<b>23,611,930</b>	<b>34,116,600</b>
<b>Total Revenue</b>	<b>\$ 92,208,406</b>	<b>\$ 94,452,370</b>	<b>\$ 114,955,791</b>	<b>\$ 121,783,192</b>

# REVENUE DETAIL BY TYPE

Revenue Type	Actual		Amended Budget	
	2012/13	2013/14	2014/15	2015/16
<b>Total All Funds</b>				
Taxes	\$ 31,465,952	\$ 31,867,902	\$ 32,536,914	\$ 32,652,324
Charges for Services	36,162,479	35,347,433	36,367,958	37,375,643
ISF Allocated Charges	8,988,975	9,120,745	7,591,503	7,885,143
Grants & Subventions	6,993,751	10,601,822	9,838,942	8,943,242
Investment Income	292,191	414,000	408,950	408,950
Franchises	2,519,704	2,577,823	2,577,888	2,577,888
Licenses & Permits	541,310	1,103,510	1,441,715	700,000
Fines/Assessments	898,457	1,150,546	979,502	979,517
Miscellaneous	745,323	713,911	12,383,369	227,535
Contributions & Developer Fees	3,600,264	1,554,678	829,050	2,032,950
Bonds	-	-	10,000,000	28,000,000
<b>Total Revenue</b>	<b>\$ 92,208,406</b>	<b>\$ 94,452,370</b>	<b>\$ 114,955,791</b>	<b>\$ 121,783,192</b>

# EXPENDITURE DETAIL BY FUNCTION

Expenditure Function	Actual 2012/13	Amended		
		Budget 2013/14	Adopted Budget 2014/15	2015/16
Administration	\$ 7,487,629	\$ 6,364,262	\$ 6,272,111	\$ 6,464,726
Public Safety	15,878,508	17,343,146	17,604,030	17,938,989
Highways & Streets	1,817,337	2,028,114	1,894,246	1,956,723
Community Services	565,452	605,763	475,049	493,223
Capital Outlay	-	7,000	125,000	27,000
<b>General Fund</b>	<b>25,748,926</b>	<b>26,348,285</b>	<b>26,370,436</b>	<b>26,880,661</b>
Highways & Streets	7,884,405	8,797,334	8,834,112	9,011,587
Community Services	4,140,543	4,924,147	3,748,385	4,104,904
Capital Outlay	-	-	62,000	-
<b>Special Revenue Funds</b>	<b>12,024,948</b>	<b>13,721,481</b>	<b>12,644,497</b>	<b>13,116,491</b>
Debt Service	814,087	493,450	493,100	493,100
<b>Debt Service Funds</b>	<b>814,087</b>	<b>493,450</b>	<b>493,100</b>	<b>493,100</b>
Capital Outlay	5,975,709	9,546,000	18,420,000	8,810,000
<b>Capital Project Funds</b>	<b>5,975,709</b>	<b>9,546,000</b>	<b>18,420,000</b>	<b>8,810,000</b>
Administration	9,177,304	10,171,253	10,484,624	9,445,424
Capital Outlay	-	730,659	1,039,785	323,030
Debt Service	-	67,950	-	-
<b>Internal Service Funds</b>	<b>9,177,304</b>	<b>10,969,862</b>	<b>11,524,409</b>	<b>9,768,454</b>
Debt Service	588	6,650	-	-
Sanitation	6,184,139	6,260,893	6,210,464	6,208,230
Water Services	13,389,941	13,813,189	15,130,581	15,922,318
Transit	1,650,849	1,953,453	2,062,980	2,071,326
Capital Outlay	-	4,331,710	10,923,000	24,930,000
<b>Enterprise Funds</b>	<b>21,225,517</b>	<b>26,365,895</b>	<b>34,327,025</b>	<b>49,131,874</b>

# EXPENDITURE DETAIL BY FUNCTION

Expenditure Function	Actual 2012/13	Amended		
		Budget 2013/14	Adopted Budget 2014/15	2015/16
<b>Operating Fund</b>				
Sanitation	8,972,529	10,249,442	10,059,884	9,706,206
<b>Debt Service Fund</b>				
Debt Service	16,368	1,439,200	1,438,350	1,439,400
<b>Capital Projects Fund</b>				
Capital Outlay	1	5,500,125	10,864,000	15,843,000
<b>Camarillo Sanitary District</b>	<b>8,988,898</b>	<b>17,188,767</b>	<b>22,362,234</b>	<b>26,988,606</b>
<b>Total Expenditures</b>	<b>\$ 83,955,389</b>	<b>\$ 104,633,740</b>	<b>\$ 126,141,701</b>	<b>\$ 135,189,186</b>
<b>Total All Funds</b>				
Public Safety	\$ 15,878,508	\$ 17,343,146	\$ 17,604,030	\$ 17,938,989
Administration	16,664,933	16,535,515	16,756,735	15,910,150
Capital Outlay	5,975,710	20,115,494	41,433,785	49,933,030
Sanitation	15,156,668	16,510,335	16,270,348	15,914,436
Highways & Streets	9,701,742	10,825,448	10,728,358	10,968,310
Water Services	13,389,941	13,813,189	15,130,581	15,922,318
Debt Service	831,043	2,007,250	1,931,450	1,932,500
Community Services	4,705,995	5,529,910	4,223,434	4,598,127
Transit	1,650,849	1,953,453	2,062,980	2,071,326
<b>Total Expenditures</b>	<b>\$ 83,955,389</b>	<b>\$ 104,633,740</b>	<b>\$ 126,141,701</b>	<b>\$ 135,189,186</b>

# EXPENDITURE SUMMARY BY DIVISION

Fund/Division	Division	Amended			
		Actual 2012/13	Budget 2013/14	Adopted Budget	
				2014/15	2015/16
<b>CITY OF CAMARILLO</b>					
<b>GENERAL FUND:</b>					
City Council	1101	\$ 688,879	\$ 701,174	\$ 719,555	\$ 679,485
City Clerk	1201	541,057	543,398	563,925	555,540
City Attorney	1301	452,630	492,810	470,312	470,525
City Manager	1401	750,717	822,828	819,109	825,870
Emergency Operations	1450	105,856	107,466	112,153	116,623
Finance	1501	1,519,210	1,412,789	1,347,830	1,384,019
Community Development	1701	2,157,953	1,993,502	1,978,399	2,169,488
Code Compliance	1702	695,118	760,651	757,534	772,888
Non-Departmental	1901	1,054,403	7,500	7,500	7,500
Police Services	2101	14,543,654	15,594,344	15,871,751	16,463,603
Disaster Assistance Response Team (DART)	2152	8,326	19,425	23,605	23,605
Building & Safety	2401	525,554	861,260	838,987	589,270
Public Works	3101	1,817,337	2,028,114	1,894,246	1,956,723
Constitution Park	4502	79,913	103,715	106,229	107,351
Camarillo Ranch	4503	240,000	170,000	44,930	67,930
PV Historical Society	4504	3,252	7,870	9,301	6,880
Senior Meals Home Delivery	4505	37,000	37,000	37,000	37,000
Former Library Site	4506	38,689	52,618	164,159	47,186
Interface 2-1-1	4507	5,487	5,355	4,819	4,819
Dizdar Park	4508	12,981	16,404	27,214	17,229
Old Courthouse Building	4510	69,779	96,051	99,597	98,028
Fiesta	4571	9,851	23,300	23,100	23,100
Holiday Parade	4572	18,408	22,900	21,500	21,500
July 4th Celebrations	4573	16,742	43,000	31,000	31,000
Concerts in the Park	4574	28,350	34,550	31,200	31,200
Music Fest	4575	5,000	-	-	-
Economic Development	6501	322,780	390,261	365,481	372,299
<b>Total General Fund</b>		<b>25,748,926</b>	<b>26,348,285</b>	<b>26,370,436</b>	<b>26,880,661</b>
<b>SPECIAL REVENUE FUNDS:</b>					
Community Service Grants	1480	79,975	33,500	56,587	-
Gas Tax					
Traffic	3130	755,672	839,986	800,309	788,501
Street Maintenance	3210	1,959,103	2,217,970	2,190,209	2,245,875
Total Gas Tax Fund		2,714,775	3,057,956	2,990,518	3,034,376
Citywide Street Lighting/Landscape Maint.					
Street Lighting	3110	977,985	1,034,637	1,023,697	1,031,126
Landscape Maintenance	3310	2,488,492	2,711,367	2,765,621	2,790,373
Total Lighting & Landscape		3,466,477	3,746,004	3,789,318	3,821,499
Maintenance Districts					
Mission Oaks Maintenance District 1A	3311	593,440	618,869	660,541	723,312
Wittenberg Maintenance District	3312	26,491	30,207	29,915	29,675
Armitos Storm Basin Maintenance District	3313	1,309	2,674	2,644	2,644
Mission Oaks Industrial Maint. District	3314	38,358	42,613	42,371	42,275
Presley Maintenance District	3315	9,270	15,177	15,805	16,005
Spanish Hills Maintenance District	3316	29,659	31,828	26,937	27,217

# EXPENDITURE SUMMARY BY DIVISION

Fund/Division	Division	Actual		Adopted Budget	
		2012/13	2013/14	2014/15	2015/16
<b>CITY OF CAMARILLO (con't)</b>					
<b>SPECIAL REVENUE FUNDS (con't)</b>					
Maintenance Districts (cont)					
Sares/Regis Maintenance District	3317	3,284	8,722	8,724	8,724
Vista Las Posas Maintenance District	3318	17,630	27,870	27,915	27,915
Adolfo Glen II Maintenance District	3319	36,827	54,054	34,808	34,808
Adolfo Glen III Maintenance District	3320	32,630	35,920	36,666	36,666
Storm Water Management	3410	914,255	1,125,440	1,167,950	1,206,471
Community Development Block Grant (CDBG)					
CDBG Administrative	4401	66,844	55,986	59,981	-
Public Service Grants	4405	41,337	38,537	44,986	299,906
Housing	4406	99,503	328,757	194,939	-
Total CDBG		207,684	423,280	299,906	299,906
Library Operations	4684	3,244,194	3,542,680	2,813,892	3,164,998
Library Special Revenue	4590	596,838	909,687	625,000	625,000
Cable PEG Fees	3911	11,852	15,000	15,000	15,000
<b>Total Special Revenue Funds</b>		<b>12,024,948</b>	<b>13,721,481</b>	<b>12,644,497</b>	<b>13,116,491</b>
<b>DEBT SERVICE FUNDS:</b>					
Police Facility	7120	221,189	-	-	-
Library Facility	7121	592,898	493,450	493,100	493,100
<b>Total Debt Service Funds</b>		<b>814,087</b>	<b>493,450</b>	<b>493,100</b>	<b>493,100</b>
<b>CAPITAL PROJECTS FUNDS:</b>					
Capital Improvement Projects	8510	5,966,038	9,516,000	15,220,000	8,810,000
West Camarillo CFD#1 Capital Project	8520	9,671	30,000	-	-
Camarillo Corridor Project Area	8529	-	-	3,200,000	-
<b>Total Capital Projects Funds</b>		<b>5,975,709</b>	<b>9,546,000</b>	<b>18,420,000</b>	<b>8,810,000</b>
<b>INTERNAL SERVICE FUNDS:</b>					
Risk Management	5110	1,877,255	2,325,278	2,803,158	2,279,572
Human Resources	5420	492,750	608,492	432,257	370,918
Information Services					
Information Systems	5330	1,118,463	975,094	1,146,335	891,958
Telephone System	5331	62,841	87,054	92,410	87,345
GIS	5332	399,166	398,134	406,804	440,076
Library IS Systems	5334	290,008	304,489	425,539	320,441
Depreciation	8905	61,584	98,650	48,500	48,500
Total Information Services		1,932,062	1,863,421	2,119,588	1,788,320
Vehicles & Equipment	5540	787,462	1,595,004	1,331,304	1,126,259
City Hall Facility	5750	1,297,064	1,531,108	1,789,694	1,285,191
Corporation Yard Facility	5751	301,908	338,029	366,188	323,806
Police Facility	5752	233,497	277,477	299,720	283,240
Library Facility	5753	2,111,609	2,234,536	2,215,694	2,150,429
Camarillo Ranch Facility	5754	119,093	130,640	125,123	126,330

# EXPENDITURE SUMMARY BY DIVISION

Fund/Division	Division	Amended			
		Actual 2012/13	Budget 2013/14	Adopted Budget	
				2014/15	2015/16
<b>CITY OF CAMARILLO (con't)</b>					
<b>INTERNAL SERVICE FUNDS (con't)</b>					
Camarillo Chamber of Commerce Facility	5755	24,604	65,877	41,683	34,389
<b>Total Internal Service Funds</b>		<b>9,177,304</b>	<b>10,969,862</b>	<b>11,524,409</b>	<b>9,768,454</b>
<b>ENTERPRISE FUNDS:</b>					
Solid Waste					
Solid Waste Management	3505	5,714,181	5,774,200	5,774,500	5,772,000
Solid Waste Planning/AB939	3510	469,958	486,693	435,964	436,230
<b>Total Solid Waste</b>		<b>6,184,139</b>	<b>6,260,893</b>	<b>6,210,464</b>	<b>6,208,230</b>
Transit	3801	1,650,849	2,285,163	2,312,980	3,501,326
Water Utility					
Customer Services	1502	392,563	474,978	475,030	488,365
Administrative	3601	2,228,890	2,148,808	1,919,603	1,977,915
Water Resource Management	3604	104,704	270,035	313,675	245,583
Meter Readers	3605	697,124	769,209	755,540	771,563
Water-Source	3610	7,059,885	6,839,001	8,365,362	8,847,665
Pumping	3620	806,810	1,144,900	771,732	874,400
Treatment	3630	282,265	310,793	309,365	314,722
Transmission & Distribution	3640	909,870	951,215	898,034	912,848
Debt Service-Capital Lease	7705	13,284	6,650	-	-
* Capital Purchases	8310	-	60,000	73,000	-
* Capital Improvement Projects	8710	449,315	2,740,000	1,000,000	21,500,000
* Capital Purchases-AB1600	8716	38,154	1,200,000	9,100,000	2,000,000
* Depreciation	8960	907,829	904,250	920,000	920,000
* Contra - Lease Prin. Payments	9760	(12,696)	-	-	-
* Contra to Fixed Asset Capital	9860	(487,468)	-	-	-
<b>Total Water Utility</b>		<b>13,390,529</b>	<b>17,819,839</b>	<b>24,901,341</b>	<b>38,853,061</b>
Reclaimed Water					
Distribution	3650	-	-	902,240	569,257
<b>Total Reclaimed Water</b>		<b>-</b>	<b>-</b>	<b>902,240</b>	<b>569,257</b>
<b>Total Enterprise Funds</b>		<b>21,225,517</b>	<b>26,365,895</b>	<b>34,327,025</b>	<b>49,131,874</b>
<b>TOTAL CITY FUNDS</b>		<b>\$ 74,966,491</b>	<b>\$ 87,444,973</b>	<b>\$ 103,779,467</b>	<b>\$ 108,200,580</b>
<b>CAMARILLO SANITARY DISTRICT</b>					
<b>OPERATING FUND:</b>					
Customer Services	1503	\$ 394,309	\$ 475,811	\$ 475,852	\$ 489,150
Adminstration	3701	2,051,720	2,149,616	2,452,683	2,035,231
Pumping Station	3720	623,719	766,665	744,080	743,552
Collection System	3730	1,067,297	1,252,918	1,222,448	1,237,123
Reclamation Plant	3740	2,737,677	3,484,082	3,074,821	3,111,150
Depreciation	8970	2,097,807	2,120,350	2,090,000	2,090,000
<b>Total Operating Fund</b>		<b>8,972,529</b>	<b>10,249,442</b>	<b>10,059,884</b>	<b>9,706,206</b>

# EXPENDITURE SUMMARY BY DIVISION

Fund/Division	Division	Actual 2012/13	Amended		2015/16
			Budget 2013/14	Adopted Budget 2014/15	
<b>CAMARILLO SANITARY DISTRICT (con't)</b>					
<b>DEBT SERVICE FUND:</b>					
CSD 2005 Bonds	7172	516,368	1,439,200	1,438,350	1,439,400
Contra-Bond/Cap. Lease Prin. Payments	9770	(500,000)	-	-	-
<b>Total Debt Service Fund</b>		<b>16,368</b>	<b>1,439,200</b>	<b>1,438,350</b>	<b>1,439,400</b>
<b>CAPITAL PROJECTS FUND:</b>					
* Capital Purchases-Sanitary	8410	120,064	255,125	204,000	203,000
* Capital Projects-Sanitary	8810	2,561,247	5,245,000	10,660,000	15,640,000
* Contra - Fixed Asset Capital	9870	(2,681,310)	-	-	-
<b>Total Capital Projects Fund</b>		<b>1</b>	<b>5,500,125</b>	<b>10,864,000</b>	<b>15,843,000</b>
<b>TOTAL SANITARY DISTRICT</b>		<b>\$ 8,988,898</b>	<b>\$ 17,188,767</b>	<b>\$ 22,362,234</b>	<b>\$ 26,988,606</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 83,955,389</b>	<b>\$ 104,633,740</b>	<b>\$ 126,141,701</b>	<b>\$ 135,189,186</b>

\* 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.

# LONG-TERM DEBT PAYMENT SCHEDULE

Fund	Description	Principal	Interest	Total
321	2012 PFA Library Facility Bonds	\$ 270,000	\$ 112,059	\$ 382,059
872	2005 Wastewater Revenue Bonds	-	448,927	448,927
321	2012 PFA Library Facility Bonds	-	109,359	109,359
872	2005 Wastewater Revenue Bonds	<u>540,000</u>	<u>448,927</u>	<u>988,927</u>
	2014/15 Total	<u>\$ 810,000</u>	<u>\$ 1,119,272</u>	<u>\$ 1,929,272</u>
321	2012 PFA Library Facility Bonds	\$ 275,000	\$ 109,360	\$ 384,360
872	2005 Wastewater Revenue Bonds	-	438,127	438,127
321	2012 PFA Library Facility Bonds	-	106,609	106,609
872	2005 Wastewater Revenue Bonds	<u>560,000</u>	<u>438,127</u>	<u>998,127</u>
	2015/16 Total	<u>\$ 835,000</u>	<u>\$ 1,092,223</u>	<u>\$ 1,927,223</u>
	<b>Total 2014 - 2016</b>	<b><u><u>\$ 1,645,000</u></u></b>	<b><u><u>\$ 2,211,495</u></u></b>	<b><u><u>\$ 3,856,495</u></u></b>

# INTERFUND TRANSFERS

Fund	Description	Actual	Amended	Adopted Budget	
		2012/13	Budget 2013/14	2014/15	2015/16
<b>Transfers to Other Funds</b>					
<b>101 General Fund</b>					
	Transfer to Comm. Service Grants Fund	\$ 30,050	\$ 25,000	\$ 48,500	\$ -
	Transfer to Gas Tax Fund	1,250,000	1,650,000	1,950,000	2,150,000
	Transfer to Citywide Light./Landscp MD Fund	1,779,000	2,025,000	2,050,000	2,050,000
	Transfer to Storm Water Management Fund	77,000	900,000	900,000	1,000,000
	Transfer to Adolfo Glen II Maint. District Fund	-	22,000	-	-
	Transfer to Library Operations Fund	1,700,000	1,920,000	1,250,000	1,550,000
	Transfer to Police Facility Debt Service Fund	191,374	-	-	-
	Transfer to Library Debt Service Fund	587,850	525,000	470,000	490,000
	Transfer to Capital Improvement Project Fund	-	3,100,000	-	-
	Transfer to Vehicles & Equipment Fund	53,398	-	28,700	-
	Transfer to Chamber of Commerce Facility Fund	-	45,000	-	7,000
	Transfer to Transit Fund	575,000	500,000	920,000	900,000
	Fund Total	6,243,672	10,712,000	7,617,200	8,147,000
<b>208 TDA Article 8 Roads Fund</b>					
	Transfer to Capital Improvement Projects Fund	2,653,487	3,400,583	3,400,000	3,400,000
<b>209 Article 3 TDA Fund</b>					
	Transfer to Citywide Light./Landscp MD Fund	-	10,363	-	-
	Transfer to Capital Improvement Projects Fund	77,350	61,078	135,000	-
	Transfer to Reclaimed Water Fund	-	-	50,000	-
	Fund Total	77,350	71,441	185,000	-
<b>210 Gas Tax Fund</b>					
	Transfer to Capital Improvement Projects Fund	967,902	465,000	600,000	600,000
	Transfer to Vehicle & Equipment Fund	-	27,729	128,005	204,965
	Fund Total	967,902	492,729	728,005	804,965
<b>220 Citywide Lighting/Landscape MD Fund</b>					
	Transfer to Capital Improvement Projects Fund	74,000	-	-	-
<b>229 Adolfo Glen II MD Fund</b>					
	Transfer to Adolfo Glen II MD Fund	-	2,833	-	-
<b>275 Air Quality Management Fund</b>					
	Transfer to Transit Fund	150,000	165,000	-	-
<b>410 Capital Improvement Projects Fund</b>					
	Transfer to General Fund	300,000	600,000	-	-
<b>550 City Hall Facility Fund</b>					
	Transfer to Capital Improvement Projects Fund	-	-	400,000	-
<b>810 Transit Fund</b>					
	Transfer to Capital Improvement Projects Fund	22,930	-	-	-
<b>860 Water Utility Fund</b>					
	Transfer to Capital Improvement Projects Fund	56,336	100,000	300,000	-
	Transfer to Reclaimed Water Fund	-	-	575,000	-
	Fund Total	56,336	100,000	875,000	-

# INTERFUND TRANSFERS

Fund	Description	Actual	Amended	Adopted Budget	
		2012/13	Budget 2013/14	2014/15	2015/16
<b>Transfers to Other Funds</b>					
<b>Camarillo Sanitary District Funds (CSD)</b>					
<b>871 CSD Operating Fund</b>					
	Transfer to Vehicles & Equipment Fund	40,318	2,473	-	-
	Transfer to CSD Debt Service Fund	-	1,000,000	-	-
	Transfer to CSD Capital Projects Fund	1,600,000	1,850,000	3,000,000	5,500,000
	Fund Total	1,640,318	2,852,473	3,000,000	5,500,000
<b>872 CSD Debt Service Fund</b>					
	Transfer to CSD Capital Projects Fund	4,850,000	2,000,000	-	11,750,000
	<b>Total Transfers to Other Funds</b>	<b>\$ 17,035,995</b>	<b>\$ 20,397,059</b>	<b>\$ 16,205,205</b>	<b>\$ 29,601,965</b>

<b>Transfers from Other Funds</b>					
<b>101 General Fund</b>					
	Transfer from Las Posas/Upland Rd Debt Fund	\$ 25,275	\$ -	\$ -	\$ -
	Transfer from Capital Improve. Projects Fund	300,000	600,000	-	-
	Fund Total	325,275	600,000	-	-
<b>201 Community Service Grants Fund</b>					
	Transfer from General Fund	30,050	25,000	48,500	-
<b>210 Gas Tax Fund</b>					
	Transfer from General Fund	1,250,000	1,650,000	1,950,000	2,150,000
<b>220 Citywide Lighting/Landscaping MD Fund</b>					
	Transfer from General Fund	1,779,000	2,025,000	2,050,000	2,050,000
	Transfer from Article 3 TDA Fund	-	10,363	-	-
	Fund Total	1,779,000	2,035,363	2,050,000	2,050,000
<b>231 Adolfo Glen II Maintenance District Fund</b>					
	Transfer from General Fund	-	22,000	-	-
	Transfer from Adolfo Glen II MD Fund	-	2,833	-	-
	Fund Total	-	24,833	-	-
<b>270 Storm Water Management Fund</b>					
	Transfer from General Fund	77,000	900,000	900,000	1,000,000
<b>284 Library Operations Fund</b>					
	Transfer from General Fund	1,700,000	1,920,000	1,250,000	1,550,000
<b>320 Police Facility Debt Service Fund</b>					
	Transfer from General Fund	191,374	-	-	-
<b>321 Library Debt Service Fund</b>					
	Transfer from General Fund	587,850	525,000	470,000	490,000
<b>410 Capital Improvement Projects Fund</b>					
	Transfer from General Fund	-	3,100,000	-	-
	Transfer from TDA Article 8 Roads Fund	2,653,487	3,400,583	3,400,000	3,400,000
	Transfer from Article 3 TDA Fund	77,350	61,078	135,000	-
	Transfer from Gas Tax Fund	967,902	465,000	600,000	600,000
	Transfer from Citywide Light/Lndscp MD Fund	74,000	-	-	-
	Transfer from City Hall Facility Fund	-	-	400,000	-
	Transfer from Water Utility Fund	56,336	100,000	300,000	-
	Transfer from Transit Fund	22,930	-	-	-
	Fund Total	3,852,005	7,126,661	4,835,000	4,000,000

# INTERFUND TRANSFERS

Fund	Description	Actual	Amended	Adopted Budget	
		2012/13	Budget 2013/14	2014/15	2015/16
<b>Transfers from Other Funds</b>					
<b>540</b>	<b>Vehicles &amp; Equipment Fund</b>				
	Transfer from General Fund	53,398	-	28,700	-
	Transfer from Gas Tax Fund	-	27,729	128,005	204,965
	Transfer from CSD Operating Fund	40,318	2,473	-	-
	Fund Total	<u>93,716</u>	<u>30,202</u>	<u>156,705</u>	<u>204,965</u>
<b>555</b>	<b>Chamber of Commerce Facility Fund</b>				
	Transfer from General Fund	-	45,000	-	7,000
<b>810</b>	<b>Transit Fund</b>				
	Transfer from General Fund	575,000	500,000	920,000	900,000
	Transfer from Air Quality Fund	150,000	165,000	-	-
	Fund Total	<u>725,000</u>	<u>665,000</u>	<u>920,000</u>	<u>900,000</u>
<b>861</b>	<b>Reclaimed Water Fund</b>				
	Transfer from Article 3 TDA Fund	-	-	50,000	-
	Transfer from Water Utility Fund	-	-	575,000	-
	Fund Total	<u>-</u>	<u>-</u>	<u>625,000</u>	<u>-</u>
<b>Camarillo Sanitary District Funds (CSD)</b>					
<b>872</b>	<b>CSD Debt Service Fund</b>				
	Transfer from CSD Operating Fund	-	1,000,000	-	-
<b>873</b>	<b>CSD Capital Projects Fund</b>				
	Transfer from CSD Operating Fund	1,600,000	1,850,000	3,000,000	5,500,000
	Transfer from CSD Debt Service Fund	4,850,000	2,000,000	-	11,750,000
	Fund Total	<u>6,450,000</u>	<u>3,850,000</u>	<u>3,000,000</u>	<u>17,250,000</u>
<b>Total Transfers from Other Funds</b>		<b><u>\$ 17,061,270</u></b>	<b><u>\$ 20,397,059</u></b>	<b><u>\$ 16,205,205</u></b>	<b><u>\$ 29,601,965</u></b>

# INTERFUND LOANS

Fund	Description	Actual	Amended	Adopted Budget	
		2012/13	Budget 2013/14	2014/15	2015/16
<b>Payments</b>					
<b>City of Camarillo</b>					
101	<b>General Fund</b>				
	Principal Payments on Loans				
	Transit Fund 810 - per payment schedule	\$ 209,500	\$ 215,000	\$ -	\$ -
<b>Community Development Commission (CDC)</b>					
810	<b>Transit Fund</b>				
	Principal Payments on Loans				
	General Fund 101 - per payment schedule	\$ (209,500)	\$ (215,000)	\$ -	\$ -

# FULL-TIME EQUIVALENT EMPLOYEES

Fund	Department	Fiscal Year				
		2012/13	2013/14	2014/15	2015/16	
101	General Fund					
	City Clerk	1201	2.95	2.87	2.85	2.85
	City Manager	1401	1.80	1.80	1.80	1.80
	Emergency Services	1450	0.38	0.38	0.38	0.38
	Finance	1501	9.55	8.05	8.31	8.31
	Community Development	1701	11.80	7.40	9.80	9.80
	Code Compliance	1702	5.00	5.00	5.00	5.00
	Police Services	2101	1.00	-	-	-
	Public Works	3101	6.45	6.40	7.20	7.20
	Constitution Park	4502	0.20	0.20	0.20	0.20
	Old Library Facility	4506	0.03	0.03	0.03	0.03
	Courthouse Facility	4510	0.12	0.17	0.17	0.17
	Economic Development	6501	0.77	0.77	0.77	0.77
	Total General Fund		40.05	33.07	36.51	36.51
210	Gas Tax Fund					
	Traffic	3130	3.00	3.00	3.00	3.00
	Street Maintenance	3210	12.38	12.33	12.27	12.27
	Total Gas Tax Fund		15.38	15.33	15.27	15.27
220	Citywide Lighting/Landscape MD Fund					
	Street Lighting	3110	1.35	1.35	1.30	1.30
	Landscape Maintenance	3310	9.13	9.13	9.13	9.13
	Total Citywide Light/Landscape MD Fund		10.48	10.48	10.43	10.43
270	Storm Water Management Fund	3410	3.15	3.15	3.80	3.80
284	Library Operations Fund	3410	0.49	0.54	0.54	0.54
510	Risk Management Fund	5110	1.85	1.85	1.85	1.85
520	Human Resources Fund	5420	1.85	1.85	1.85	1.85
530	Information Services Fund					
	Information Systems	5330	3.67	2.77	2.77	2.77
	Telephone Systems	5331	0.11	0.11	0.11	0.11
	Geographic Information Systems	5332	2.54	2.39	2.39	2.39
	Library Technology	5334	1.35	1.35	1.35	1.35
	Total Information Services Fund		7.67	6.62	6.62	6.62
540	Vehicles & Equipment Fund	5540	2.45	2.45	2.45	2.45
550	City Hall Facility Fund	5750	1.38	1.23	1.23	1.23
551	Corporation Yard Facility Fund	5751	0.21	0.21	0.21	0.21
552	Police Facility Fund	5752	0.31	0.36	0.36	0.36
553	Library Facility Fund	5753	1.54	1.59	1.59	1.59
554	Camarillo Ranch Facility Fund	5754	0.13	0.13	0.13	0.13
555	Camarillo Chamber of Commerce Facility Fund	5755	0.07	0.07	0.07	0.07
805	Solid Waste Fund	3505	0.98	0.98	0.98	0.98
810	Transit Fund	3801	0.95	1.05	1.05	1.05
860	Water Utility Fund					
	Customer Service	1502	2.75	3.00	3.12	3.12
	General & Administrative	3601	8.05	7.74	7.79	7.79
	Water Resource Management	3604	0.35	0.35	0.30	0.30
	Meter Readers	3605	4.20	4.10	4.05	4.05
	Source	3610	1.35	1.35	1.35	1.35
	Pumping	3620	1.60	1.40	1.50	1.50
	Treatment	3630	1.60	1.40	1.40	1.40
	Transmission & Distribution	3640	5.80	5.60	5.20	5.20
	Total Water Utility Fund		25.70	24.94	24.71	24.71

# FULL-TIME EQUIVALENT EMPLOYEES

Fund	Department	Fiscal Year				
		2012/13	2013/14	2014/15	2015/16	
861 Reclaimed Water Fund						
	Distribution	3650	-	-	1.45	1.45
871 Camarillo Sanitary District						
	Customer Service	1503	2.75	3.00	3.12	3.12
	General & Administrative	3701	5.72	5.70	6.18	6.18
	Pumping Station	3720	2.95	2.95	2.95	2.95
	Collection System	3730	4.70	4.70	4.90	4.90
	Reclamation Plant	3740	11.75	10.75	10.75	10.75
	Total Camarillo Sanitary District		27.87	27.10	27.90	27.90
TOTAL ALL FUNDS			142.50	133.00	139.00	139.00

# OPERATING BUDGET CALENDAR

Activity	Responsibility	2014					
		Feb	Mar	April	May	Jun	Jul
Budget Kick-Off and Information Meeting	All Departments	2/24					
Vehicle/Equipment and Personnel Addition/Promotion/Reallocation Requests Due	All Departments	2/28					
All Department Budget Estimates Due	Management		3/14				
Revenue Projections Due	Finance		3/20				
Budget Summaries to City Manager	Finance			4/10			
Budget Meetings-Overview	Management			4/14			
Department Descriptions/Goals Due	Management			4/24			
Public Hearing on Capital Improvements	Management				5/7		
Budget Revisions/Reductions to City Manager	Finance				5/13		
Finalized Budget Reviewed	Finance				5/22		
Submit Proposed Budget to City Manager	Finance				5/22		
Submit Proposed Budget to City Council	All Departments				5/23		
City Council Budget Work Session	All Departments					6/7	
City Council Adopts Budget	All Departments					6/25	
Publish Adopted Budget	Management						7/31

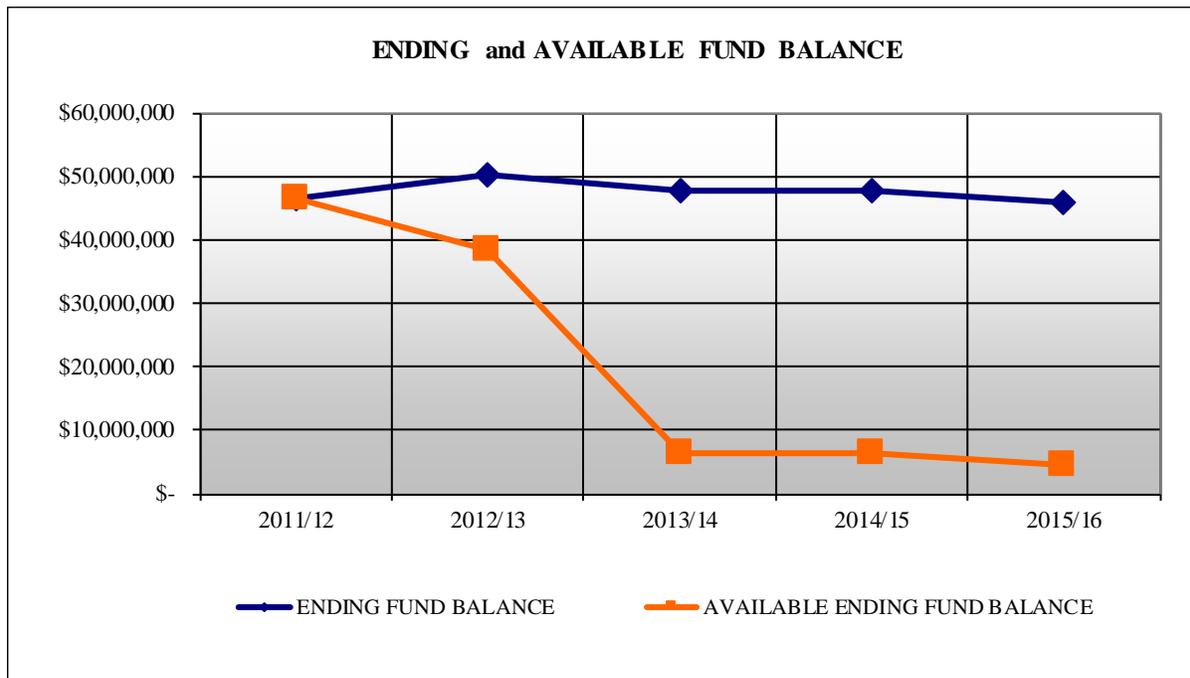
 Start Date	 Meeting Date	 Due Date
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# GENERAL FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$46,829,273	\$46,570,709	\$50,227,860	\$47,718,796	\$47,751,192
Revenues	31,244,200	35,334,710	33,951,221	34,020,032	33,166,631
Expenditures	(24,953,034)	(25,748,926)	(26,348,285)	(26,370,436)	(26,880,661)
Net Transfers (to)/from Other Funds	(6,549,730)	(5,918,397)	(10,112,000)	(7,617,200)	(8,147,000)
Net Adjustments, non-cash	-	(10,236)	-	-	-
<b>Estimated Fund Balance June 30</b>	<b>46,570,709</b>	<b>50,227,860</b>	<b>47,718,796</b>	<b>47,751,192</b>	<b>45,890,162</b>
Less: Fund Balance Reserved					
Current Yr Advances (Net)	-	(11,950,459)	-	-	-
Committed	-	-	(41,500,000)	(41,500,000)	(41,500,000)
<b>Estimated "Available" Fund Balance</b>	<b>\$46,570,709</b>	<b>\$38,277,401</b>	<b>\$ 6,218,796</b>	<b>\$ 6,251,192</b>	<b>\$ 4,390,162</b>

Full-Time Equivalent Employees	39.70	40.05	36.51	36.51	36.51
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# GENERAL FUND

## Revenues

Fund No. 101

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
<b>Taxes</b>				
Current Year Secured	\$ 3,119,250	\$ 3,120,640	\$ 3,172,130	\$ 3,216,860
Prior Year Secured	62,727	54,700	56,700	56,700
Current Yr Unsecured	893,293	1,042,058	1,026,220	1,026,220
Prior Year Unsecured	11,807	10,835	10,800	10,800
Supplemental	33,652	21,204	-	-
Homeowners Exempt.	47,734	44,680	44,680	44,680
Transfer Tax-Real Prop.	372,347	343,000	343,000	343,000
AB1484 Residual	159,664	4,556	40,020	-
In-lieu Property Taxes	4,950,139	5,079,832	5,163,650	5,236,460
Sales Tax	10,278,717	10,487,512	10,708,934	10,708,934
In-lieu Sales Tax	3,466,747	3,509,272	3,615,360	3,615,360
Transient Occup. Tax	1,849,831	1,988,285	2,087,700	2,087,700
Business Tax	1,309,336	1,329,200	1,349,140	1,349,140
Sub-Total	<u>26,555,244</u>	<u>27,035,774</u>	<u>27,618,334</u>	<u>27,695,854</u>
<b>Franchises</b>				
Electric	678,708	710,398	710,398	710,398
Gas	164,901	189,435	189,500	189,500
Solid Waste	554,551	559,130	559,130	559,130
TV Cable	1,121,544	1,118,860	1,118,860	1,118,860
Sub-Total	<u>2,519,704</u>	<u>2,577,823</u>	<u>2,577,888</u>	<u>2,577,888</u>
<b>Licenses &amp; Permits</b>				
Building Permits	537,644	1,075,310	1,413,000	700,000
Sub-Total	<u>537,644</u>	<u>1,075,310</u>	<u>1,413,000</u>	<u>700,000</u>
<b>Grants &amp; Subventions</b>				
FEMA	-	1,580	-	-
Police JAG	11,047	9,831	-	-
Homeland Security	-	32,182	-	-
Police SLESF	91,080	108,920	100,000	-
EMPG Emer. Mgt	19,508	15,598	-	-
Motor Vehicle	34,187	28,293	-	-
Cost Reimbursements	33,621	34,307	-	-
Sub-Total	<u>189,443</u>	<u>230,711</u>	<u>100,000</u>	<u>-</u>

# GENERAL FUND

## Revenues

Fund No. 101

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Charges for Services</b>				
Eng. Inspect Fees	308,690	400,000	253,480	153,795
Subdivision Fees	654,238	275,000	203,965	204,325
Geotechnical Fees	47,036	27,180	15,410	15,445
Seismic Fees	128	-	-	-
Green Building Fees	113	-	-	-
Zoning and Planning	593,449	700,000	512,390	513,515
Police Facility Fees	-	2,268	-	-
SIBA	2,639,772	-	-	-
Police Services Fees	66,267	70,140	60,525	60,570
DUI Cost Rec. Fees	21,266	15,480	15,000	15,000
Parking Admin Fee	1,062	290	200	200
SRO Services	226,000	358,325	372,658	372,658
City Clerk Services	10,922	12,000	12,020	12,020
Photocopy & Map	4,858	4,030	4,030	4,030
Special Proj. Charges	182,642	177,000	152,000	152,000
Archiving Fee	19,610	28,050	30,940	19,460
Other Operating	64,718	34,030	34,010	34,010
Sub-Total	4,840,771	2,103,793	1,666,628	1,557,028
<b>Fines/Assessments</b>				
Court, Veh. & Crim.	253,592	218,400	218,400	218,400
Parking Citations	41,415	11,860	11,860	11,860
False Alarm Fines	19,917	13,480	13,195	13,210
Late Payment Penalty	88,359	73,300	65,005	65,005
Code Enforce. Fines	15,650	11,800	10,000	10,000
Sub-Total	418,933	328,840	318,460	318,475
<b>Investments/Contributions</b>				
Interest Income	197,822	202,830	142,250	142,250
Net Adjust. Fair Value	(92,584)	-	-	-
Developers/Private	-	10,000	10,000	10,000
Prior Period Adjustment	(8,623)	-	-	-
Sub-Total	96,615	212,830	152,250	152,250

Revenues

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
Other Revenues				
TV Expense Reimb.	1,870	1,515	1,525	1,525
Rental Income	304	24,500	10,800	-
City-TBID Admin Fees	3,399	3,100	3,100	3,100
Other Non-operating	16,480	202,025	170	170
Sub-Total	22,053	231,140	15,595	4,795
Internal Charges				
Administrative Fees	154,303	155,000	157,877	160,341
Total Revenues	\$ 35,334,710	\$ 33,951,221	\$ 34,020,032	\$ 33,166,631

## 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 Library Board, the Industrial Development Authority, the Camarillo Public Finance Authority, and the Camarillo City Council in the Capacity of Successor Agency to the Community Development Commission for Redevelopment Purposes and for Housing Purposes.

**Service Level Trends** – During 2014-2016, 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 continue with the wind-down of redevelopment as a result of ABx1 26, while also 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 development. 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. Development of a renewable energy plan for a water reclamation plant, and implementing appropriate measures to compensate for short-term limited water supply, will also be a priority.

## Major Accomplishments 2012-2014

- ◆ 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.
- ◆ Awarded \$33k in Community Service Grants.
- ◆ Presented City information to various organizations.
- ◆ Enhanced community safety through expanded public awareness and educational programs.
- ◆ Received a Finding of Completion from the State Department of Finance for the City's Successor Agency.
- ◆ Planned further development of former redevelopment projects.
- ◆ Finalized State Department of Finance approval for mixed-use Cedar/Oak Retail/Housing project.
- ◆ Enhanced library services and programs.
- ◆ Rented old library site.
- ◆ Maintained effective and efficient workforce.
- ◆ Formed Ad-Hoc committee and started planning the City's 50th anniversary celebration.
- ◆ Secured Transportation Development Act Funds (at least \$1 million) through passage of Senate Bill 203.
- ◆ Secured business visits further engaging City Council with the business community.
- ◆ Completed airport waterline design.

- ◆ Approved a memorandum of understanding establishing a project team of Camrosa, Thousand Oaks, Calleguas, and Camarillo to develop a regional water treatment plant.
- ◆ Improved parking and circulation at the transit station.
- ◆ Enhanced local transit, partnered with other agencies, to enhance regional transit.
- ◆ Completed groundwater model and study that predicts amount of water available for desalter project.
- ◆ The City joined with five agencies in Ventura County and received a Proposition 84 grant (\$5 million grant towards water desalter).
- ◆ Established an Economic Development Strategy Ad Hoc Committee to develop and implement strategy for economic development.

**Expenditures**

**Fund No. 101**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	
Salaries and Benefits	\$ 165,118	\$ 198,276	\$ 198,276	\$ 201,405	\$ 204,883	
Operational Charges	206,194	218,899	218,899	251,950	245,950	
Allocations	317,567	283,999	283,999	266,200	228,652	
City Council Totals	<u>\$ 688,879</u>	<u>\$ 701,174</u>	<u>\$ 701,174</u>	<u>\$ 719,555</u>	<u>\$ 679,485</u>	

**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, Camarillo City Council in the Capacity of Successor Agency to the Community Development Commission, Camarillo Oversight Board, 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, 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, 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 2012-2014

- ◆ Developed and implemented insurance tracking system for all City departments.
- ◆ Worked with General Services Department to upgrade City’s digital records management system.
- ◆ Input City Council meeting records, from 2002 to present, into the digital records management system.
- ◆ Worked with other departments and destroyed 208 boxes of records, including 100 which were previously stored off-site.
- ◆ Improved public access by posting City Council meeting videos on the City’s website.

**Goals and Objectives 2014-2016**

- ◆ 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.
- ◆ Work with other departments to reduce the amount of records stored off-site.
- ◆ Work with General Services Department to develop and implement paper reduction strategies.

**Expenditures**

**Fund No. 101**

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14		2014/15	2015/16
Salaries and Benefits	\$ 392,592	\$ 413,721	\$	433,233	\$ 448,825
Operational Charges	40,952	31,815		53,960	35,530
Allocations	107,513	97,862		76,732	71,185
City Clerk Totals	<u>\$ 541,057</u>	<u>\$ 543,398</u>	<u>\$</u>	<u>563,925</u>	<u>\$ 555,540</u>

**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, Camarillo City Council in the Capacity of Successor Agency to the Community Development Commission, Library Board, Public Finance Authority, Camarillo Capital Improvement Corporation, Oversight Board, and Planning Commission meetings.

### Major Accomplishments 2012-2014

- ◆ Provided high-quality legal services at an acceptable cost level.
- ◆ Litigation: No major lawsuits filed against the City during this period.
- ◆ Ventura Farms: 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 2014-2016

- ◆ 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**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	
Operational Charges	\$ 434,459	\$ 477,060	\$ 477,060	\$ 457,600	\$ 457,600	
Allocations	18,171	15,750	15,750	12,712	12,925	
City Attorney Totals	<u>\$ 452,630</u>	<u>\$ 492,810</u>	<u>\$ 492,810</u>	<u>\$ 470,312</u>	<u>\$ 470,525</u>	

**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, Executive Officer of the Camarillo Library, Personnel Director, District Manager of the Camarillo Sanitary District, and Chief Administrative Officer of the Camarillo Capital Improvement Corporation, the Camarillo Public Finance Authority, the Industrial Development Authority, and the Camarillo City Council in the Capacity of Successor Agency to the 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 2012-2014

- ◆ Presented a balanced budget to City Council for adoption with no reduction in City services and programs.
- ◆ 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.
- ◆ Presented City information to various organizations.
- ◆ Rented old library site.
- ◆ Expanded and enhanced library programs and services.
- ◆ Developed the Fischer Trust Business Collection at the library.
- ◆ Successfully continued the Old Town Classic Car Cruise Nights promotional event.
- ◆ Continued 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.
- ◆ Completed groundwater model and study that predicts amount of water available for desalter project.
- ◆ Completed organization structure review for economic efficiencies and effectiveness.
- ◆ Continued to enhance anti-graffiti program through technological improvements to reduce graffiti.
- ◆ Continued Community Development Block Grant (CDBG) marketing for housing rehabilitation program through *CityScene* newsletter, and local yielded complete allocation of CDBG funds.

- ◆ Enhanced efforts were made with reporters through interviews and press releases to initiate and contribute to media articles to inform community of City business in a comprehensive and accurate manner.
- ◆ Successfully secured business visits further engaging City Council and staff with the business community.
- ◆ Monitored and tracked various state and federal legislative bills, and took action on bills that directly impacted Camarillo.
- ◆ Received a Finding of Completion from the State Department of Finance for the City's Successor Agency.
- ◆ Received grant funding for Emergency Operations Center equipment and public outreach emergency preparedness materials.
- ◆ Established dual energy efficiency program with California Edison, and the Ventura County Regional Energy Alliance.
- ◆ Continued Ventura County Transportation Commission (VCTC) Regional collaboration on transportation needs.
- ◆ Continued to improve energy efficiency efforts for buildings and facilities.
- ◆ Secured Transportation Development Act Funds (at least \$1 million) through passage of Senate Bill 203.
- ◆ Implemented additional crime prevention programs and strategies.
- ◆ Worked with other regional governmental agencies on development of regional water treatment plant, which resulted in MOU approval establishing a project team of Camrosa, Thousand Oaks, Calleguas, and Camarillo.
- ◆ Completed Springville Interchange, Springville Drive, and Ponderosa Drive extensions.
- ◆ Added Dial-a-Ride minivans, three added to fleet capacity, while increasing mobility to access more confined areas.
- ◆ Planned further development of former redevelopment projects.
- ◆ Finalized State Department of Finance approval for mixed-use Cedar/Oak Retail/Housing project.
- ◆ Completed organizational structure review for economic efficiencies and effectiveness, including contract services and vendors.
- ◆ Created 50<sup>th</sup> Anniversary logo and formed an Ad-Hoc Committee.
- ◆ Continued to increase communication with community through City website, along with *CityScene*, and *BusinessScene* newsletters, *CityScene TV*, *CATV*, utility bill inserts, and marquee medium.
- ◆ Established City Manager's Citizen Inquiry Log, depicting public inquiries and response.
- ◆ Established City Manager's Follow-Up List, which has issues originating from City Council meetings and follow-up response.
- ◆ Worked with Gold Team on effort to promote regional economic development.
- ◆ Collaborated with Governor's State Go-Biz staff to prepare a business development package with incentives/assistance.

### Goals and Objectives 2014-2016

- ◆ Update the General Fund Seven-Year Fiscal Year Forecast.
- ◆ Review reserve policy for all funds.
- ◆ Review general fund operating transfer funds to be more sustainable.
- ◆ Continue to pursue options and opportunities for long-term use of the former library.
- ◆ Celebrate the City's 50<sup>th</sup> anniversary commemorative of the City's incorporation.
- ◆ Implement ABx1 26 and AB 1484 to maximize community benefits.
- ◆ Continue to protect our greenbelts.

- ◆ 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 work with other governmental agencies on development of a regional water treatment plant.
- ◆ Develop and implement enhancements to the Economic Development Program.
- ◆ Continue to enhance government relations efforts to collaborate and direct the City’s interest 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 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.
- ◆ Continue to enhance public awareness and programs for water conservation and sustainable resources.
- ◆ Investigate converting City owned street lights to LED.
- ◆ Begin providing recycled water service to Pleasant Valley Sports fields and farmers.
- ◆ Work with local hoteliers to develop options for a tourism program.

**Expenditures**

**Fund No. 101**

Description	Amended			
	Actual 2012/13	Budget 2013/14	Adopted Budget	
			2014/15	2015/16
Salaries and Benefits	\$ 349,726	\$ 371,721	\$ 375,504	\$ 390,230
Operational Charges	292,194	350,850	350,250	350,250
Allocations	108,797	100,257	93,355	85,390
City Manager Totals	<u>\$ 750,717</u>	<u>\$ 822,828</u>	<u>\$ 819,109</u>	<u>\$ 825,870</u>

**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 National Incident Management System (NIMS).

**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 2012-2014**

- ◆ City Council adopted and updated the Countywide Hazardous Mitigation Plan.
- ◆ The City received Urban Areas Security Initiatives (UASI) grant funding to complete the installation of a new generator to provide back-up power for the Police Station and EOC. In 2013, the City received an additional \$5,000 UASI funds, which was used to purchase computer peripherals and equipment for the EOC.
- ◆ Staff used a portion of the City’s EMPG (Homeland Security) funds to create a 30-second advertisement about VC Alert that aired before feature movies at a local theater. VC Alert is the automated emergency notification system in Camarillo.
- ◆ Staff activated the EOC in response to the Springs Fire.
- ◆ Staff created a sheet for the monthly audits of the EOC satellite phone and directions for employees to log on to Web EOC (monthly).
- ◆ Staff met with members of the County Auxiliary Communications Service (ACS) about radio communications upgrades proposed for our EOC. ACS received a Homeland grant funding for these upgrades.
- ◆ Staff attended a meeting with representatives of Cal OES (formerly Cal EMA), and other jurisdictions regarding reimbursement for damages associated with the Springs Fire. Staff worked with the City’s Finance Department to coordinate submittal for damage reimbursement.
- ◆ Staff, and a number of Camarillo’s CERT graduates, participated in a booth at the annual CSUCI Emergency Fair.
- ◆ CERT graduates from the Camarillo Springs community provided a presentation to residents on how they mobilized during the Springs Fire.
- ◆ Completed the City’s 3<sup>rd</sup> annual Emergency Expo, which included a number of local organizations.
- ◆ Completed the City’s annual exercise to simulate activation of the EOC.
- ◆ Staff completed AED and CPR training.
- ◆ Staff participated in the annual Great California Shakeout by holding a drop-cover-hold drill and evacuation of city hall.
- ◆ Staff participated in the meetings of the Emergency Coordinators Council (ECC) and the ECC Logistics Committee.

- ◆ Continued to provide Community Emergency Response Team (CERT) training.

**Goal and Objectives 2014-2016**

- ◆ Update the City’s Emergency Operations Plan (EOP) in 2014.
- ◆ Continue progress to train employees on NIMScast (NIMS testing for employees).
- ◆ Continue participation in the Ventura County Emergency Planning Council (EPC) and Emergency Coordinators Council (ECC) meetings.
- ◆ Conduct annual EOC tabletop activation, Drop-Cover-Hold, and City Hall evacuation drills.
- ◆ Several specific projects including:
  - Increase the number of alternate emergency shelters with the Red Cross.
  - Improve the coordination of CERT graduates in emergency water distribution capability.
  - Working with the Camrosa Water District on additional reservoirs for emergency water supplies.
  - Inform the public of the need to reduce water in response to the 2014 Emergency Drought Declaration.
  - 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.
- ◆ Ongoing maintenance of the City’s EOC roster.

**Expenditures**

**Fund No. 101**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13		2013/14		2014/15	2015/16
Salaries and Benefits	\$ 73,447	\$	73,273	\$	74,059	\$ 75,687
Operational Charges	13,070		21,400		23,300	23,300
Allocations	19,339		12,793		14,794	17,636
<b>EOC Totals</b>	<b>\$ 105,856</b>	<b>\$</b>	<b>107,466</b>	<b>\$</b>	<b>112,153</b>	<b>\$ 116,623</b>

**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 2012-2014**

- ◆ Placed 2012-2014 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 2014-2016**

- ◆ 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		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	2015/16
Salaries and Benefits	\$ 1,149,577	\$ 1,029,364	\$ 1,029,364	\$ 1,039,329	\$ 1,074,045	\$ 1,074,045
Operational Charges	100,660	155,115	155,115	124,065	121,065	121,065
Allocations	268,973	228,310	228,310	184,436	188,909	188,909
Finance Totals	<u>\$ 1,519,210</u>	<u>\$ 1,412,789</u>	<u>\$ 1,412,789</u>	<u>\$ 1,347,830</u>	<u>\$ 1,384,019</u>	<u>\$ 1,384,019</u>

**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 conducts 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; processes development plans, sign permits and landscape plans; maintains land use and population projections; implements the City’s Residential Development Control System; conducts environmental analysis for projects as required under CEQA; provides complimentary pre-application design review for development projects; serves as the clearinghouse for development applications and chairs Development Advisory Committee (DAC) meetings; monitors affordable housing programs; and assists citizens with affordable housing needs.

For more information about the Community Development Department’s other services, please refer to the budget narratives for the Department’s Building and Safety, Code Compliance, and CDBG divisions.

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

**Service Level Trends** – The pace of development activity has increased since the economy began its turnaround in 2013, especially with residential development, as developers of planned subdivisions have been obtaining their entitlements and receiving building allocations. In addition, in 2012 and 2013, the City Council referred for study General Plan Amendments for the conversion of industrial and institutional property to residential. Major projects are underway with the completion of the Village at the Park Specific Plan area, and the beginning of construction in the Springville Specific Plan area. Entitlements and partial building allocations for the construction of two of the three Village Gateway lots have been obtained, and construction is anticipated to begin in late 2014.

### Major Accomplishments 2012-2014

- ◆ Completed the update of the Community Design Element of the General Plan, incorporating the Scenic Highways Element to enhance the comprehensive nature of the Community Design Element.
- ◆ Completed the updates of the Safety and Circulation Elements of the General Plan.
- ◆ Completed the update of the Housing Element, and received HCD approval.
- ◆ Completed a General Plan Amendment, Zone Change, and Annexation for the new Rancho Campana High School.
- ◆ Completed a General Plan Amendment, Zone Change, Residential Planned Development permits, and partial housing unit allocation for lots A and B for the Village Gateway project.
- ◆ Initiated environmental review for General Plan Amendment Referrals GPA 2013-03 (PBC, Mission Oaks Apartments) and GPA 2014-3 (Hawkeye, EJM Mixed Use).
- ◆ Completed an ordinance amendment to regulate Cottage Food Operations in residential zones, as required by new State law.
- ◆ Completed an ordinance amendment to allow for supportive and transitional housing in accordance with SB 2.
- ◆ Approved the 384-unit AMLI apartment project, and allowed the start of construction.
- ◆ Continued to process projects in the Village at the Park Specific Plan area, including mixed use and residential projects, and allowed the start of construction.

- ◆ Prepared the Long Range Property Management Plan, in accordance with AB 1484, to effect the development of former Redevelopment Agency-owned properties.

**Goals and Objectives 2014-2016**

- ◆ Continue to process the General Plan Amendment request for the proposed Conejo Creek Specific Plan, including EIR, Specific Plan, Economic Impact Analysis, and Community Benefits Analysis.
- ◆ Continue to process the General Plan Amendment request for the St. John’s Seminary College property, including EIR, Zone Change, and Specific Plan.
- ◆ Continue to process projects for the build-out of the Springville Specific Plan.
- ◆ Continue to process General Plan Amendment Referrals GPA 2013-03 (PBC, Mission Oaks Apartments) and GPA 2014-3 (Hawkeye, EJM Mixed Use).
- ◆ Complete updates to the Noise, Land-Use, and Recreation Elements of the General Plan.
- ◆ Complete amendment to the City’s Density Bonus Ordinance to implement the design and distribution of the affordable housing program of the Housing Element.
- ◆ Amend the Zoning Code to implement the Single Room Occupancy (SRO) housing program of the Housing Element.

**Expenditures**

**Fund No. 101**

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
Salaries and Benefits	\$ 1,615,294	\$ 1,243,570	\$ 1,408,138	\$ 1,454,286	
Operational Charges	149,349	431,982	290,800	426,375	
Allocations	393,310	317,950	279,461	288,827	
Community Dev. Totals	<u>\$ 2,157,953</u>	<u>\$ 1,993,502</u>	<u>\$ 1,978,399</u>	<u>\$ 2,169,488</u>	

**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 designed to resolve 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:

- ◆ Property and landscape maintenance matters.
- ◆ 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.
- ◆ Conditions of existing structures that constitute a clear and present danger to the public.
- ◆ 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 2012-2014**

- ◆ Addressed numerous garage conversions and non-habitable structure violations.
- ◆ Reviewed, analyzed, and updated division policies and procedures to reflect current processes and day to day approaches to code compliance matters.
- ◆ Implemented and conducted special tax assessment hearings.
- ◆ Continued administration and management of administrative citations.
- ◆ Continued the comprehensive proactive code enforcement programs.
- ◆ Continued in further-refining the implementation and use of HTE to streamline code compliance processes and documentation.

**Goals and Objectives 2014-2016**

- ◆ 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.
- ◆ Continue the comprehensive proactive code enforcement programs and develop new programs as necessary.

**Expenditures**

**Fund No. 101**

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
Salaries and Benefits	\$ 561,744	\$ 621,196	\$ 629,827	\$ 648,629	
Operational Charges	4,613	17,400	17,400	17,400	
Allocations	128,761	122,055	110,307	106,859	
<b>Code Compliance Totals</b>	<b>\$ 695,118</b>	<b>\$ 760,651</b>	<b>\$ 757,534</b>	<b>\$ 772,888</b>	

**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** – There are no anticipated decreases or increases in personnel for the 2014-2016 fiscal period. The Police Department successfully absorbed the loss of personnel during the previous budget cycle, and we fully expect to continue to deliver the same high level of law enforcement services over the next two years.

### Major Accomplishments 2012-2014

- ◆ Installed and deployed automated license plate readers (ALPR) on two patrol vehicles.
- ◆ Issued "Smart Phones" to all patrol vehicles in order to provide patrol officers instant information via "ICop", download evidentiary photographs and complete electronic field interview cards.
- ◆ Participated in Project Safer's "Be the Designated Driver Program". A program designed to encourage people to be designated drivers at selected drinking establishments by offering prizes.
- ◆ Teamed with the Fire Department for the first time to have joint "Active Shooter" training.
- ◆ Continued the interaction and instruction with schools and community on current issues, such as underage drinking, internet safety, drug abuse, prescription medication abuse, and graffiti.
- ◆ Co-sponsored a symposium with Saving Lives Camarillo Coalition to educate medical professionals regarding the dangers of over prescribing medication.
- ◆ Continued with Avoid the 14 DUI Campaign to reduce DUI collisions (Grant funded).
- ◆ Teamed with the California Highway Patrol to conduct a joint commercial enforcement operation on S/R 34 – Lewis Road.
- ◆ Created a "Homeless Intervention" deputy tasked with developing a strategy in order to deal with Camarillo's growing homeless population.
- ◆ Provided Fraud and Scam Prevention flyers and videos to all of Camarillo's senior assisted living facilities.
- ◆ Vehicle collisions reduced by 7%.
- ◆ DUI collisions reduced by 10%.

**Goals and Objectives 2014-2016**

- ◆ Continue the partnership with the Moose Club and the Safe Surfing Foundation in the development of an internet safety/predator program. The Police Department should have two fully trained investigators by the end of 2014.
- ◆ Continue to enhance anti-graffiti program through technological improvements to reduce graffiti.
- ◆ Maintain interaction and instruction in schools and community on current issues such as underage drinking, Internet safety, drug abuse, prescription medication abuse, and graffiti.
- ◆ Continue to look for ways to reduce the total number of traffic collisions in the city through education, enforcement, and engineering.
- ◆ Further develop our "Homeless Intervention Plan" by participating in the countywide "Continuum of Care" committees and collaborating with community based homeless organizations.
- ◆ Acquire and deploy additional automated license plate readers (ALPR's) on our patrol cars.

**Expenditures**

**Fund No. 101**

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
Salaries and Benefits	\$ 185,216	\$ 119,638	\$ 118,976	\$ 119,082	
Operational Charges	13,917,099	15,068,024	15,495,917	16,079,658	
Grants/Allocations	441,339	406,682	256,858	264,863	
<b>Police Services Totals</b>	<b>\$ 14,543,654</b>	<b>\$ 15,594,344</b>	<b>\$ 15,871,751</b>	<b>\$ 16,463,603</b>	

# DISASTER ASSISTANCE RESPONSE TEAM (D.A.R.T.)

**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 participate 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 an Emergency Response Vehicle (ERV), and a new trailer containing emergency equipment and supplies, built-in generator, lighting, hand-held radios, television, HD satellite dish, air conditioning, and computer and printer.

### Major Accomplishments 2012-2014

- ◆ Volunteered approximately 2,005 hours in 2012, and 1,942 hours in 2013.
- ◆ Provided traffic and crowd control for City sponsored and other community events, including July 4<sup>th</sup> 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 the old D.A.R.T. ambulance with a new Ford F-350 Quad Cab cargo vehicle.
- ◆ Replaced the old D.A.R.T. trailer with a new 24’ trailer that has the front section designed to act as a command center, as well as storage in the back that can transport all the necessary gear, associated with the D.A.R.T. membership, to the incident location.

### Goals and Objectives 2014-2016

- ◆ 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	Amended			
	Actual 2012/13	Budget 2013/14	Adopted Budget	
			2014/15	2015/16
Operational Charges	\$ 1,888	\$ 10,950	\$ 11,450	\$ 11,450
Allocations	6,438	8,475	12,155	12,155
D.A.R.T. Totals	\$ 8,326	\$ 19,425	\$ 23,605	\$ 23,605

**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 unsurpassed services including building inspections and building plan check.

**Service Level Trends** – It is expected that service trends will increase as the economy rebounds and construction activity increases.

**Major Accomplishments 2012-2014**

- ◆ Implemented 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.
- ◆ Online services were activated for permit issuance and inspection requests.
- ◆ Maintained superior level of service.

**Goals and Objectives 2014-2016**

- ◆ Review equipment needs to complete transition to electronic storage of records.
- ◆ Explore and implement electronic plan submittal and electronic plan review.

**Expenditures**

**Fund No. 101**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13		2013/14		2014/15	2015/16
Operational Charges	\$ 400,898	\$	753,300	\$	756,800	\$ 506,800
Allocations	124,656		107,960		82,187	82,470
<b>Building &amp; Safety Totals</b>	<b>\$ 525,554</b>	<b>\$</b>	<b>861,260</b>	<b>\$</b>	<b>838,987</b>	<b>\$ 589,270</b>

**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 2012-2014** – Many of the accomplishments are listed in the division funds.

- ◆ Completed construction of the Camarillo Hills Drain Channel Landscape Improvements along Ponderosa Drive, and worked with the Ventura County Watershed Protection District to construct improvements to their channel.
- ◆ Completed the construction of Calleguas Creek Bike Trail Phase 2 Project.
- ◆ Completed Construction of the Adolfo Road Improvements Project.
- ◆ Completed \$4M of overlay and slurry seal projects.
- ◆ Removed 30 parcels from the 100-year flood plain.
- ◆ Implemented a proactive tree and landscape maintenance program.
- ◆ Implemented a computerized street sign inventory.
- ◆ Completed annual sewer rehabilitation efforts.

**Goals and Objectives 2014-2016**

- ◆ Remove more parcels from the 100-year flood plain.
- ◆ Construction of annual street overlay and slurry projects.
- ◆ Complete construction of the Ponderosa Median Landscape Project from Arneill Road to Las Posas Road.
- ◆ Annex approximately 370 parcels into the Camarillo Sanitary District.
- ◆ Construct Calleguas Creek Bike Trail Phase 3 Project from US 101 to Pleasant Valley Road, and the Calleguas Creek Bike Trail Phase 4 Project along the northern part of Pleasant Valley Fields.
- ◆ Construct the Santa Rosa Road Widening Project from approximately Adobe Way to San Rafael Way.
- ◆ Construct the Lewis Road Landscaping, Wall and Monument Project.
- ◆ Construct the Recycled Waterline Distribution Pipeline and begin serving recycled water to Pleasant Valley Fields and agricultural users.
- ◆ Construct the Effluent Diversion Pipeline Project that connects to the Calleguas Regional Salinity Management Pipeline.
- ◆ Construct the Airport Waterline Project to provide a secondary water service connection to the Camarillo Airport to improve reliability.
- ◆ Continue to develop a regional partnership for improving water resources.
- ◆ Continue water conservation outreach and landscape survey for high water use customers.
- ◆ Continue sewer collection system rehabilitation efforts.



Expenditures

Fund No. 101

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
Salaries and Benefits	\$ 1,028,054	\$ 1,076,315	\$ 1,116,674	\$ 1,185,184	
Operational Charges	399,745	616,784	464,700	434,700	
Allocations	389,538	335,015	312,872	336,839	
Public Works Totals	\$ 1,817,337	\$ 2,028,114	\$ 1,894,246	\$ 1,956,723	

**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
- ◆ Pleasant Valley Historical Society
- ◆ Senior Meal Home Delivery Program
- ◆ Former Library Site
- ◆ Old Courthouse Building
- ◆ Fiesta & Street Fair
- ◆ July 4<sup>th</sup> Celebration
- ◆ Concerts in the Park
- ◆ Holiday Parade
- ◆ Dizdar Park

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

**Major Accomplishments 2012-2014**

- ◆ Provided assistance for the July 4<sup>th</sup> fireworks show.
- ◆ Provided assistance for Classic Car Cruise Night.
- ◆ Provided assistance to various nonprofit organizations.
- ◆ Repaved the parking lot at PV Historical Society facility.
- ◆ Performed termite fumigation on the Constitution Park Pavilion.

**Goals and Objectives 2014-2016**

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

**Expenditures**

**Fund No. 101**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	2015/16
Salaries and Benefits	\$ 20,273	\$ 22,262	\$ 22,693	\$ 22,693	\$ 23,510	\$ 23,510
Operational Charges	55,499	70,350	70,350	80,250	80,250	80,250
Allocations	4,141	4,103	4,103	3,286	3,591	3,591
Equipment	-	7,000	7,000	-	-	-
<b>Constitution Park Totals</b>	<b>\$ 79,913</b>	<b>\$ 103,715</b>	<b>\$ 103,715</b>	<b>\$ 106,229</b>	<b>\$ 107,351</b>	<b>\$ 107,351</b>

# CULTURAL ARTS

## Expenditures

Fund 101

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
Allocations	\$ 240,000	\$ 170,000	\$ 44,930	\$ 67,930	
Cam Ranch Totals	\$ 240,000	\$ 170,000	\$ 44,930	\$ 67,930	
Operational Charges	\$ 1,492	\$ 6,100	\$ 7,500	\$ 5,000	
Allocations	1,760	1,770	1,801	1,880	
PV Historical Soc. Totals	\$ 3,252	\$ 7,870	\$ 9,301	\$ 6,880	
Operational Charges	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	
Senior Meal Home Delivery Totals	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	
Salaries and Benefits	\$ 4,471	\$ 4,801	\$ 4,816	\$ 4,933	
Operational Charges	25,312	38,875	35,400	32,900	
Allocations	8,906	8,942	8,943	9,353	
Capital Expenditures	-	-	115,000	-	
Former Library Site Totals	\$ 38,689	\$ 52,618	\$ 164,159	\$ 47,186	
Operational Charges	\$ 5,487	\$ 5,355	\$ 4,819	\$ 4,819	
Interface 2-1-1 Totals	\$ 5,487	\$ 5,355	\$ 4,819	\$ 4,819	
Operational Charges	\$ 12,686	\$ 16,100	\$ 16,900	\$ 16,900	
Allocations	295	304	314	329	
Capital Expenditures	-	-	10,000	-	
Dizdar Park Totals	\$ 12,981	\$ 16,404	\$ 27,214	\$ 17,229	
Salaries and Benefits	\$ 11,867	\$ 17,664	\$ 18,100	\$ 18,802	
Operational Charges	47,655	67,550	71,250	68,400	
Allocations	10,257	10,837	10,247	10,826	
Old Courthouse Building Totals	\$ 69,779	\$ 96,051	\$ 99,597	\$ 98,028	
Operational Charges	\$ 9,851	\$ 23,300	\$ 23,100	\$ 23,100	
Fiesta Totals	\$ 9,851	\$ 23,300	\$ 23,100	\$ 23,100	
Operational Charges	\$ 18,408	\$ 22,900	\$ 21,500	\$ 21,500	
Holiday Parade Totals	\$ 18,408	\$ 22,900	\$ 21,500	\$ 21,500	



**Expenditures**

**Fund 101**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13		2013/14		2014/15	2015/16
Operational Charges	\$ 16,742	\$	43,000	\$	31,000	\$ 31,000
July 4th Celebration						
Totals	\$ 16,742	\$	43,000	\$	31,000	\$ 31,000
Operational Charges	\$ 28,350	\$	34,550	\$	31,200	\$ 31,200
Concerts in the Park						
Totals	\$ 28,350	\$	34,550	\$	31,200	\$ 31,200

**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 2014-2016, 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 2012-2014

- ◆ Staff responded to inquiries for business assistance. Staff interacted with existing and proposed businesses about assistance, expansion, zoning, and other matters.
- ◆ Continued to enhance relationships with the Economic Development Collaborative of Ventura County (EDC-VC) and Small Business Development Center (SBDC), including participation in the monthly roundtable of the EDC-VC.
- ◆ Provided significant outreach for workshops and programs of the EDC-VC/SBDC.
- ◆ Staff worked with the office of Assemblyman Jeff Gorell on a number of business matters.
- ◆ The Business Enhancement Program (BEP) of the EDC-VC was aggressively promoted by staff, and served numerous businesses from Camarillo, involving an estimated 781 employees. There were also numerous follow-up meetings with clients.
- ◆ Participated in numerous Business visits through the Business Visitation program which included members of City Council, staff, the EDC-VC/SBDC, and the Chamber of Commerce.
- ◆ Ongoing partnerships with other agencies, including (but not limited to) the Workforce Investment Board (WIB), SCORE, the Ventura County Lodging Association (VCLA), the Port of Hueneme, the Coastal Housing Partnership, 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.
- ◆ Continued to publish *BusinessScene* bi-monthly newsletter for the business community.
- ◆ Promotion of the Camarillo feature on ‘Today in America with Terry Bradshaw.’
- ◆ Use of Camarillo business testimonials on the site: [www.VenturaCountyGrowsBusiness.com](http://www.VenturaCountyGrowsBusiness.com).
- ◆ Continued promotion of the ‘Tools for Business Success’.
- ◆ Worked periodically with specific brokers on matters, including sales and leases of properties throughout the city.
- ◆ Created and upgraded outreach materials (graphic design) for the EDC and other assistance/projects for both the brokerage community and general businesses.
- ◆ Coordinated with other departments (Community Development, Public Works) on issues regarding specific businesses.

### Goals and Objectives 2014-16

- ◆ 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.

- ◆ Ongoing partnerships with the EDC-VC, SBDC, WIB, SCORE, VCLA, Port of Hueneme, Coastal Housing Partnership, GO-Biz, Chamber of Commerce, and other business-assistance organizations.
- ◆ Assist in the continued growth of the Manufacturing Roundtable of Ventura County (MRVC).
- ◆ Provide outreach to businesses on the benefits of statewide programs, such as California Competes Tax Credit and the State’s Sales Tax Exemptions.
- ◆ Continue City’s ombudsman and provide liaison with City departments and businesses.
- ◆ Continue interaction with businesses through more business visits, and follow-up assistance from the EDC-VC and other business assistance agencies.
- ◆ 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.
- ◆ Hold more City-sponsored workshops for businesses.
- ◆ 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.
- ◆ Begin regular meetings with commercial brokers to consider more ambitious proposals for higher profile businesses, and determine ways to increase collaboration.
- ◆ Utilize social media (Linked-In and other formats) more in outreach to existing businesses, as well as business attraction activities.
- ◆ Expand the promotion of the ‘Today in America’ video, and incorporate the spot into business attraction efforts.
- ◆ Be more assertive in our business retention efforts.
- ◆ Work with the World Economic Development Alliance Retail Network on attracting more stores and restaurants to the City.
- ◆ Collaborate with GCR Marketing Network on the business-related enhancements for the City’s website.
- ◆ Provide a higher profile for Tools for Business Success.

**Expenditures**

**Fund No. 101**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13		2013/14		2014/15	2015/16
Salaries and Benefits	\$ 147,316	\$	159,151	\$	159,142	\$ 164,843
Operational Charges	164,758		220,800		199,700	199,700
Allocations	10,706		10,310		6,639	7,756
Economic Dev. Totals	<u>\$ 322,780</u>	<u>\$</u>	<u>390,261</u>	<u>\$</u>	<u>365,481</u>	<u>\$ 372,299</u>

# NON-DEPARTMENTAL EXPENDITURES AND INTERFUND TRANSFERS

## Expenditures and Transfers

**Fund No. 101**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Expenditures/Non-Departmental</b>				
Operational Charges	\$ 1,054,403	\$ 7,500	\$ 7,500	\$ 7,500
<b>Non-Departmental Totals</b>	<b>\$ 1,054,403</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
<b>Total General Fund Expenditures</b>				
Salaries and Benefits	\$ 5,704,695	\$ 5,350,952	\$ 5,601,896	\$ 5,812,939
Operational Charges	17,443,764	18,746,959	18,865,311	19,269,347
Allocations	2,600,467	2,243,374	1,778,229	1,798,375
Capital Expenditures	-	7,000	125,000	-
<b>Grand Total</b>	<b>\$ 25,748,926</b>	<b>\$ 26,348,285</b>	<b>\$ 26,370,436</b>	<b>\$ 26,880,661</b>
<b>General Fund Transfers (to)/from Other Funds</b>				
Community Service	\$ (30,050)	\$ (25,000)	\$ (48,500)	\$ -
Grants Fund				
Gas Tax Fund	(1,250,000)	(1,650,000)	(1,950,000)	(2,150,000)
Citywide Lighting/ Landscape MD Fund	(1,779,000)	(2,025,000)	(2,050,000)	(2,050,000)
Storm Water				
Management Fund	(77,000)	(900,000)	(900,000)	(1,000,000)
Adolfo Glen II	-	(22,000)	-	-
Maint. District Fund				
Library Operations Fund	(1,700,000)	(1,920,000)	(1,250,000)	(1,550,000)
Las Posas/Upland Rd	25,275	-	-	-
Debt Service Fund				
Police Facility Debt	(191,374)	-	-	-
Service Fund				
Library Debt	(587,850)	(525,000)	(470,000)	(490,000)
Service Fund				
Capital Improvement				
Projects Fund	-	(3,100,000)	-	-
Vehicles & Equipment				
Fund	(53,398)	-	(28,700)	-
Chamber of Commerce				
Facility Fund	-	(45,000)	-	(7,000)
Transit Fund	(575,000)	(500,000)	(920,000)	(900,000)
Capital Improvement				
Projects Fund	300,000	600,000	-	-
<b>Net Transfers (to)/ from Other Funds</b>	<b>\$ (5,918,397)</b>	<b>\$ (10,112,000)</b>	<b>\$ (7,617,200)</b>	<b>\$ (8,147,000)</b>



# 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 2012-2014

- ◆ The City awarded \$33,500 to nine organizations within the City in 2013/14.

## Goals and Objectives 2014-2016

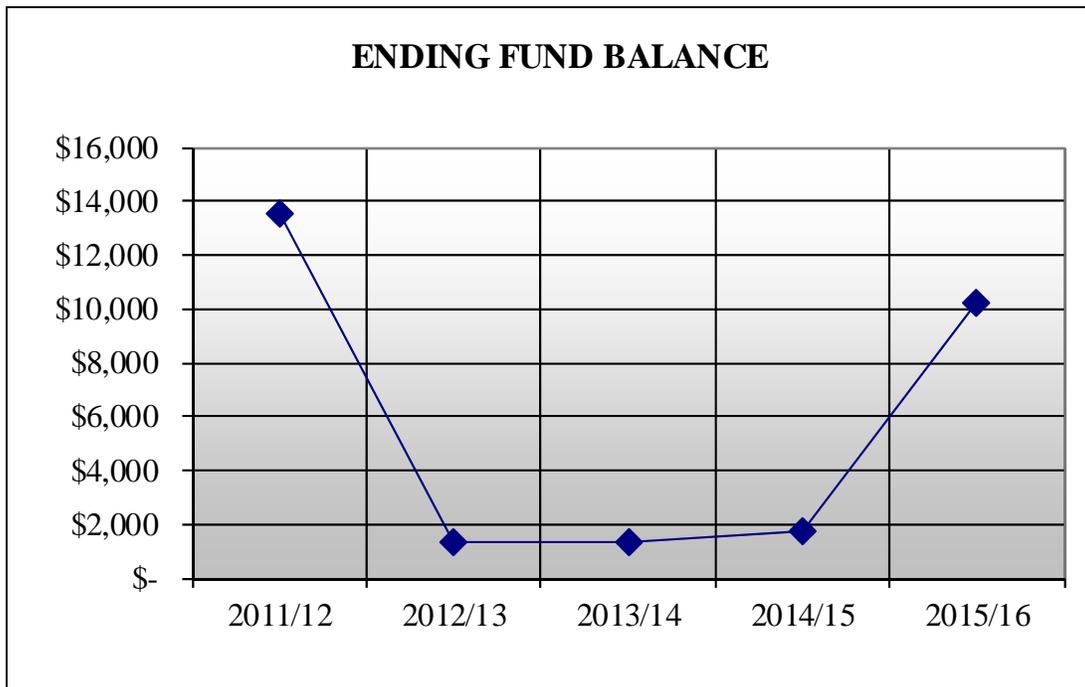
- ◆ Continue funding of worthwhile community service projects as funds are available. The awards for 2013/14 and 2014/15 are:

Grantee	2013/14 Grant	2014/15 Grant
ACHS Safe and Sober	\$ 3,500	\$ 3,500
Boys and Girls Club of Camarillo	4,300	5,269
Camarillo Academic Olympics		2,500
Camarillo Arts Center	800	2,000
Camarillo Council of PTAs	6,500	
Camarillo Family YMCA		4,260
Camarillo Hospice	2,500	
Camarillo Pony Baseball		3,500
Camarillo Youth Football		3,500
Commemorative Air Force		3,300
CSUCI - Studio Art Center	1,500	
Girl Scouts of CA-Central Coast		2,000
New West Symphony	7,000	7,000
Rio Mesa Safe & Sober	2,000	2,000
Save Our Kids Music SOKM	5,400	5,250
Scorpion Athletic Booster		6,001
Special Olympics of So. Calif.		2,000
Western Found. Vert. Zoo.		4,507
<b>Total</b>	<b>\$ 33,500</b>	<b>\$ 56,587</b>

# COMMUNITY SERVICE GRANTS FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 5,455	\$ 13,532	\$ 1,308	\$ 1,308	\$ 1,721
Revenues	41,000	37,700	8,500	8,500	8,500
Expenditures	(80,323)	(79,975)	(33,500)	(56,587)	-
Net Transfers (to) from Other Funds	47,400	30,050	25,000	48,500	-
<b>Estimated Fund Balance June 30</b>	<b>\$ 13,532</b>	<b>\$ 1,308</b>	<b>\$ 1,308</b>	<b>\$ 1,721</b>	<b>\$ 10,221</b>



# COMMUNITY SERVICE GRANTS FUND



## Revenues, Expenditures and Transfers

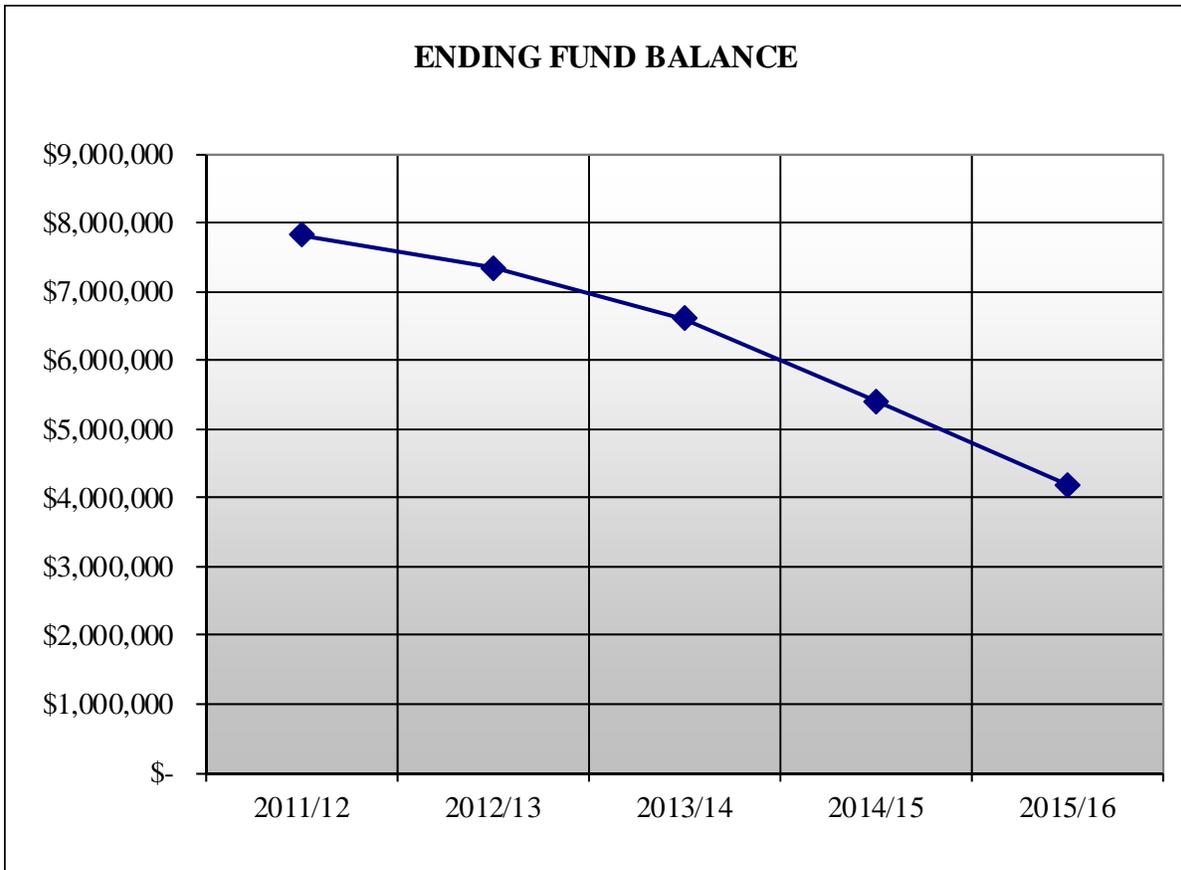
Fund No. 201

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
Other Operating	\$ 37,700	\$ 8,500	\$ 8,500	\$ 8,500	
Transfer from General Fund	\$ 30,050	\$ 25,000	\$ 48,500	\$ -	
<b>Expenditures</b>					
Operational Charges	\$ 79,975	\$ 33,500	\$ 56,587	\$ -	

# ARTICLE 8 TDA ROADS FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 5,810,403	\$ 7,824,764	\$ 7,336,511	\$ 6,608,913	\$ 5,401,719
Revenues	2,099,470	2,165,234	2,672,985	2,192,806	2,192,806
Net Transfers (to) from Other Funds	(85,109)	(2,653,487)	(3,400,583)	(3,400,000)	(3,400,000)
<b>Estimated Fund Balance June 30</b>	<b>\$ 7,824,764</b>	<b>\$ 7,336,511</b>	<b>\$ 6,608,913</b>	<b>\$ 5,401,719</b>	<b>\$ 4,194,525</b>



# ARTICLE 8 TDA ROADS FUND



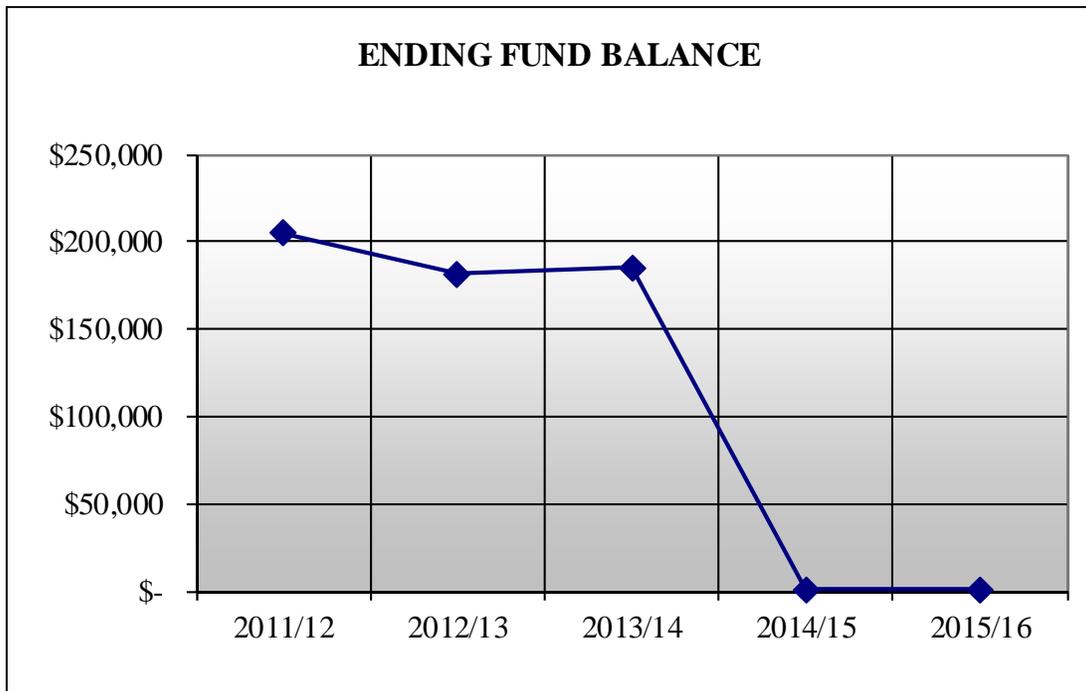
## Revenues and Transfers

Fund No. 208

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
Article 8-Roads	\$ 2,150,547	\$ 2,656,935	\$ 2,175,006	\$ 2,175,006	
Interest Income	30,719	16,050	17,800	17,800	
Net Adjust. Fair Value	(16,032)	-	-	-	
<b>Total Revenues</b>	<b>\$ 2,165,234</b>	<b>\$ 2,672,985</b>	<b>\$ 2,192,806</b>	<b>\$ 2,192,806</b>	
<b>Transfer (to)/from Capital</b>					
Improve. Projects Fund	\$ (2,653,487)	\$ (3,400,583)	\$ (3,400,000)	\$ (3,400,000)	

**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund					
Balance July 1	\$196,801	\$205,071	\$ 181,442	\$185,401	\$ 701
Revenues	8,270	53,721	75,400	300	300
Net Transfers (to) from Other Funds	-	(77,350)	(71,441)	(185,000)	-
<b>Estimated Fund Balance June 30</b>	<b>\$205,071</b>	<b>\$181,442</b>	<b>\$ 185,401</b>	<b>\$ 701</b>	<b>\$ 1,001</b>



Revenues and Transfers

Description	Actual		Amended Budget		Adopted Budget	
	2012/13		2013/14		2014/15	2015/16
<b>Revenues</b>						
Article 3 Bike/Handicap Ramp	\$ 53,271	\$	75,000	\$	-	\$ -
Interest Income	941		400		300	300
Net Adjust. Fair Value	(491)		-		-	-
<b>Total Revenues</b>	<b>\$ 53,721</b>	<b>\$</b>	<b>75,400</b>	<b>\$</b>	<b>300</b>	<b>\$ 300</b>
<b>Transfer (to)/from</b>						
Citywide Lighting & Landscape Maint. Fund	\$ -	\$	(10,363)	\$	-	\$ -
Capital Improve. Projects Fund	(77,350)		(61,078)		(135,000)	-
Reclaimed Water Fund	-		-		(50,000)	-
<b>Net Transfers (to)/from Other Funds</b>	<b>\$ (77,350)</b>	<b>\$</b>	<b>(71,441)</b>	<b>\$</b>	<b>(185,000)</b>	<b>\$ -</b>

**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 2012-2014

- ◆ Expanded radio communication between coordinated traffic signal systems and City Hall.
- ◆ Upgraded two signalized intersections with new electrical services and wiring.
- ◆ Continued development of automating traffic signals to perform traffic counts.
- ◆ Refined LED traffic signal lamp replacement program to increase cost savings.
- ◆ Installed electrical surge suppression devices to protect traffic signal control equipment.
- ◆ Installed traffic responsive warning devices at two unique locations.

## Goals and Objectives 2014-2016

- ◆ Upgrade aging traffic signals in cost-effective manner.
- ◆ Retrofit existing illuminated street name signs and traffic signal safety lights with energy efficient LED components.
- ◆ Plan appropriate land uses, streets/bikeways infrastructure and transit system to accommodate present and future needs.
- ◆ Complete missing segments of the master bikeway network.

**Mission** – To maintain the City’s streets, sidewalks, and other public right-of-ways. 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** – Structured pro-active inspection programs that include encouraging residents to report conditions needing attention in their neighborhoods. Contract services have been utilized more to support in-house services in keeping within budget and maintaining city assets at current maintenance levels.

**Major Accomplishments 2012-2014**

- ◆ Established a city-wide sidewalk inspection/repair program.
- ◆ Increased the amount of sidewalk elevation repairs citywide.

**For the period of 1/1/12 through 1/1/14:  
Completed Service Requests = 5461**

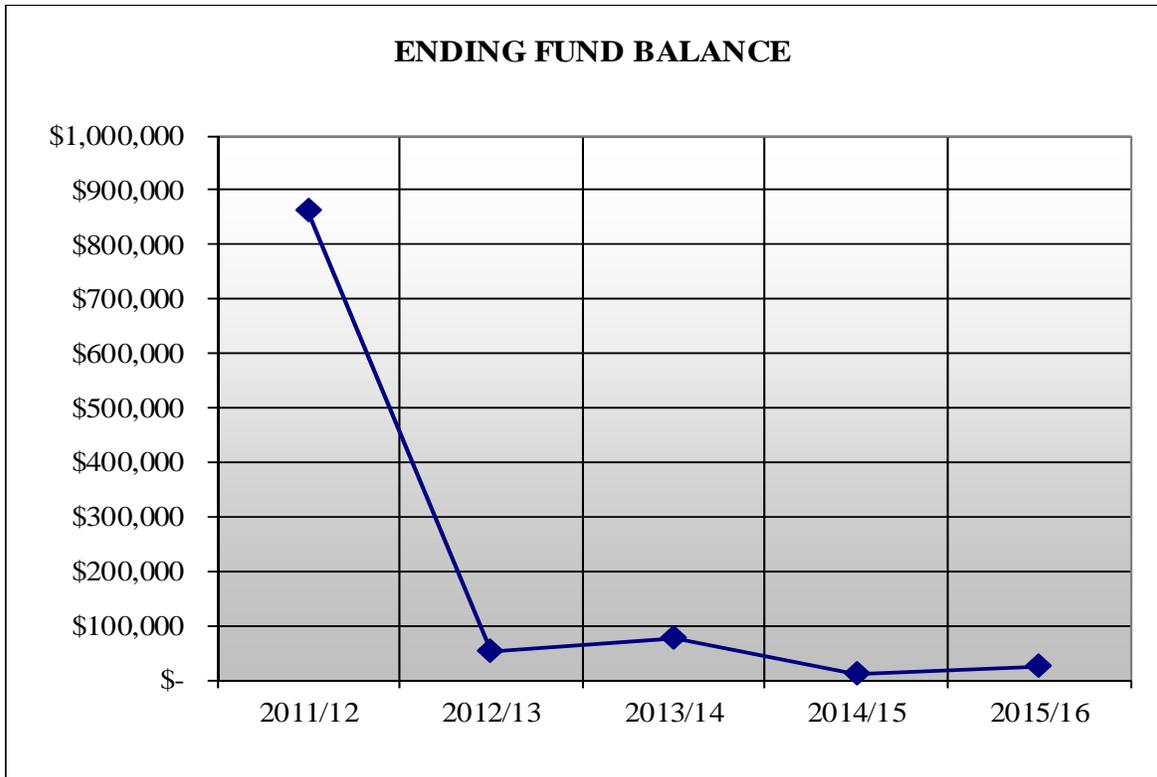
**Goals and Objectives 2014-2016**

- ◆ Remove graffiti within 24 hours of report.
- ◆ Fill potholes within 8 hours of report.
- ◆ Reduce the City’s sidewalk inspection/repair program from once every five years to once every three years to complete the cycle.

**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 918,384	\$ 862,199	\$ 52,259	\$ 76,534	\$ 11,016
Revenues	1,901,512	1,622,741	1,924,960	1,703,005	1,703,005
Expenditures	(2,837,741)	(2,714,779)	(3,057,956)	(2,990,518)	(3,034,376)
Net Transfers (to)/from Other Funds	880,044	282,098	1,157,271	1,221,995	1,345,035
<b>Estimated Fund Balance June 30</b>	<b>\$ 862,199</b>	<b>\$ 52,259</b>	<b>\$ 76,534</b>	<b>\$ 11,016</b>	<b>\$ 24,680</b>

<b>Full-Time Equivalent Employees</b>	2011/12	2012/13	2013/14	2014/15	2015/16
	16.02	15.38	15.33	15.27	15.27



# GAS TAX FUND

**Fund No. 210**

**Revenues, Expenditures and Transfers**

Description	Amended			
	Actual 2012/13	Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Gas Tax-2105 Prop 111	\$ 288,550	\$ 321,560	\$ 320,390	\$ 320,390
Gas Tax-2106 Construction	229,000	255,060	254,135	254,135
Gas Tax-2107 Construction	472,829	395,160	393,670	393,670
Gas Tax-2107.5 Engineering	7,500	7,500	7,500	7,500
Excise Tax Swap	523,934	898,760	697,160	697,160
Other Operating	100,280	46,920	30,000	30,000
Interest Income	1,356	-	150	150
Net Adjustment Fair Value	(708)	-	-	-
Total Revenues	\$ 1,622,741	\$ 1,924,960	\$ 1,703,005	\$ 1,703,005
<b>Expenditures - Traffic &amp; Signal Maintenance</b>				
Salaries and Benefits	\$ 416,920	\$ 444,482	\$ 446,670	\$ 457,274
Operational Charges	194,421	256,500	222,200	207,200
Allocations	144,334	139,004	131,439	124,027
Traffic & Signal Maintenance Total	\$ 755,675	\$ 839,986	\$ 800,309	\$ 788,501
<b>Expenditures - Street Maintenance</b>				
Salaries and Benefits	\$ 1,451,534	\$ 1,522,047	\$ 1,519,931	\$ 1,563,513
Operational Charges	270,922	372,615	372,615	372,615
Allocations	236,648	323,308	297,663	309,747
Street Maintenance Total	\$ 1,959,104	\$ 2,217,970	\$ 2,190,209	\$ 2,245,875
Gas Tax Fund Expenditures Total	\$ 2,714,779	\$ 3,057,956	\$ 2,990,518	\$ 3,034,376
<b>Transfer (to)/from Other Funds</b>				
General Fund	\$ 1,250,000	\$ 1,650,000	\$ 1,950,000	\$ 2,150,000
CIP Fund	(967,902)	(465,000)	(600,000)	(600,000)
Vehicles & Equipment Fund	-	(27,729)	(128,005)	(204,965)
Net Transfers (to)/from Other Funds	\$ 282,098	\$ 1,157,271	\$ 1,221,995	\$ 1,345,035



**Mission** - To provide to 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. Responsibilities include:

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

Administer and monitor the 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 2012-2014**

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

- ◆ Planted 78 trees.
- ◆ Installed more smart irrigation controllers to our centralized irrigation system to help make the City's landscape irrigation usage more efficient.
- ◆ Created a system of recycling our tree trimmings to help control weeds in city maintained areas without and/or minimal use of herbicides.

**For the period of 1/1/12 through 1/1/14:  
Completed Service Requests = 2075**

### **Goals and Objectives 2014-2016**

- ◆ To work closely with school administration, police department, citizen patrol, and volunteer groups to help deter vandalism on the City's bike trail, near our high school and in our slope areas.
- ◆ Update the City's landscape details.
- ◆ To install more smart controllers to our City's irrigation system
- ◆ To review and revise current landscape specifications to seek cost savings while maintaining service levels at or near current levels.

**CITYWIDE LIGHTING & LANDSCAPE  
MAINTENANCE DISTRICT FUND**

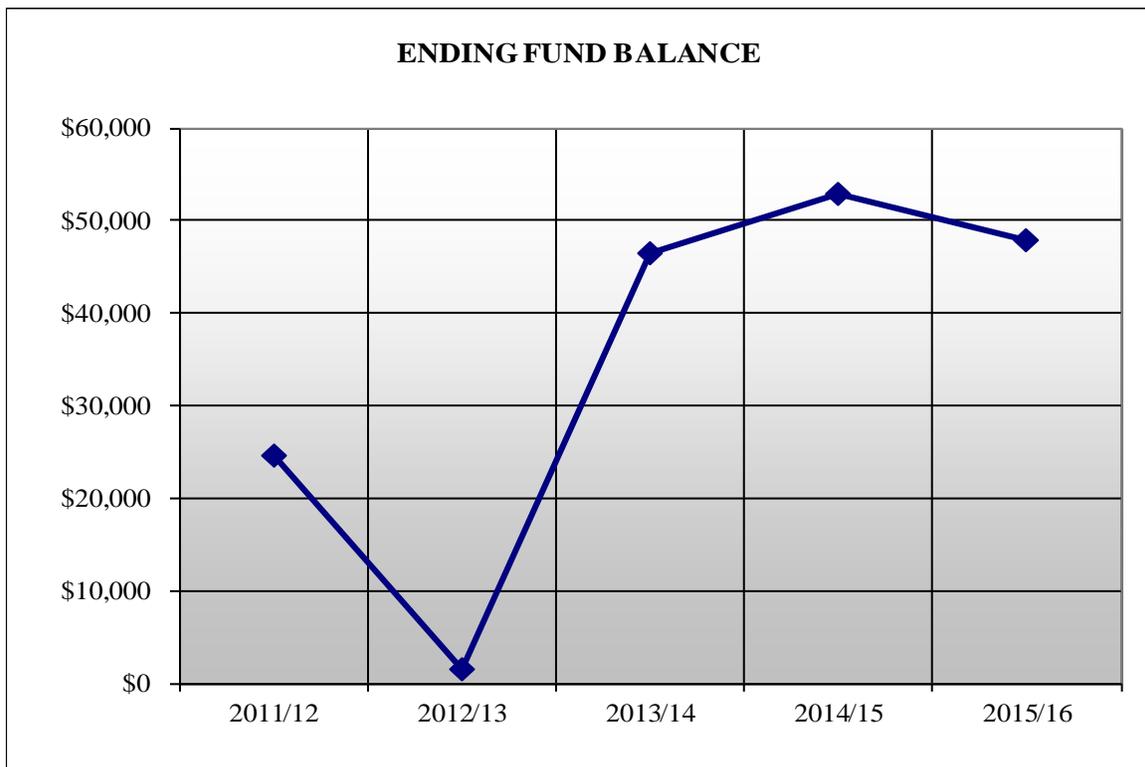


**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 254,744	\$ 24,663	\$ 1,558	\$ 46,434	\$ 52,841
Revenues	1,729,531	1,738,372	1,755,517	1,745,725	1,766,500
Expenditures	(3,286,112)	(3,466,477)	(3,746,004)	(3,789,318)	(3,821,499)
Net Transfers (to) from Other Funds	1,326,500	1,705,000	2,035,363	2,050,000	2,050,000
<b>Estimated Fund Balance June 30</b>	<b>\$ 24,663</b>	<b>\$ 1,558</b>	<b>\$ 46,434</b>	<b>\$ 52,841</b>	<b>\$ 47,842</b>

**Full-Time Equivalent  
Employees**

2011/12	2012/13	2013/14	2014/15	2015/16
10.58	10.48	10.48	10.43	10.43



**CITYWIDE LIGHTING & LANDSCAPE  
MAINTENANCE DISTRICT FUND**

**Fund No. 220**

**Revenues, Expenditures and Transfers**

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
<b>Taxes</b>					
Current Year Secured	\$ 1,458,966	\$ 1,494,255	\$ 1,518,910	\$ 1,540,330	
Prior Year Secured	27,189	17,780	17,780	17,780	
Current Year Unsecured	38,010	38,744	38,160	38,160	
Prior Year Unsecured	2,058	1,870	1,870	1,870	
Supplemental	12,532	4,782	-	-	
Homeowners Exempt.	15,347	14,796	14,800	14,800	
AB1484 Residual	49,844	865	13,835	-	
Other Operating	124,416	124,500	135,000	148,190	
Late Payment Penalty	8,750	5,220	5,220	5,220	
Interest Income	1,260	-	150	150	
Other Non-operating	-	52,705	-	-	
<b>Total Revenues</b>	<b>\$ 1,738,372</b>	<b>\$ 1,755,517</b>	<b>\$ 1,745,725</b>	<b>\$ 1,766,500</b>	
<b>Transfer (to)/from Other Funds</b>					
General Fund	\$ 1,779,000	\$ 2,025,000	\$ 2,050,000	\$ 2,050,000	
Article 3 TDA Fund	-	10,363	-	-	
Cap. Improve. Projects Fund	(74,000)	-	-	-	
<b>Net Transfers (to)/from Other Funds</b>	<b>\$ 1,705,000</b>	<b>\$ 2,035,363</b>	<b>\$ 2,050,000</b>	<b>\$ 2,050,000</b>	
<b>Expenditures - Street Lighting</b>					
Salaries and Benefits	\$ 211,072	\$ 219,155	\$ 214,593	\$ 220,377	
Operational Charges	750,634	798,600	798,600	798,600	
Allocations	16,279	16,882	10,504	12,149	
<b>Street Lighting Total</b>	<b>\$ 977,985</b>	<b>\$ 1,034,637</b>	<b>\$ 1,023,697</b>	<b>\$ 1,031,126</b>	
<b>Expenditures - Landscape Maintenance</b>					
Salaries and Benefits	\$ 1,041,758	\$ 1,100,850	\$ 1,102,044	\$ 1,130,938	
Operational Charges	1,055,778	1,240,561	1,278,336	1,278,336	
Allocations	390,956	369,956	385,241	381,099	
<b>Landscape Maintenance Total</b>	<b>\$ 2,488,492</b>	<b>\$ 2,711,367</b>	<b>\$ 2,765,621</b>	<b>\$ 2,790,373</b>	
<b>Citywide Light./Landscape Expenditure Total</b>	<b>\$ 3,466,477</b>	<b>\$ 3,746,004</b>	<b>\$ 3,789,318</b>	<b>\$ 3,821,499</b>	

**Mission** – To maintain various landscape areas throughout the City efficiently and effectively and within budget to ensure an aesthetically pleasing environment for those who 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 2012-2014**

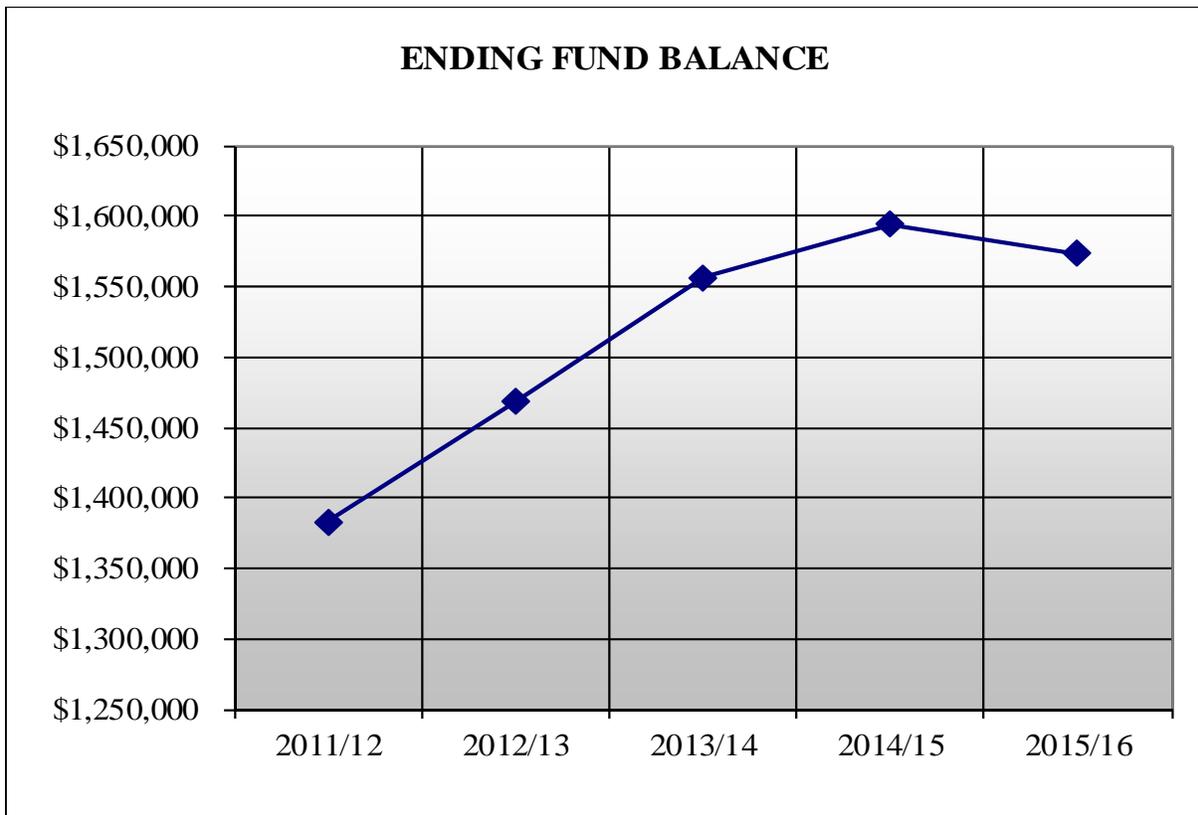
- ◆ Irrigation and shrub renovations were completed that helped keep the landscaping looking good and irrigated more efficiently.
- ◆ Successfully processed an annexation that generated additional revenue to off-set expenditures.

### **Goals and Objectives 2014-2016**

- ◆ Continue irrigation and shrub renovations.
- ◆ Increase more low-water usage plant material.
- ◆ Reduce irrigation water usage.

**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund					
Balance July 1	\$ 1,318,465	\$ 1,382,672	\$ 1,468,412	\$ 1,556,616	\$ 1,594,305
Revenues	684,282	679,179	707,073	698,230	702,120
Expenditures	(620,075)	(593,439)	(618,869)	(660,541)	(723,312)
<b>Estimated Fund Balance June 30</b>	<b>\$ 1,382,672</b>	<b>\$ 1,468,412</b>	<b>\$ 1,556,616</b>	<b>\$ 1,594,305</b>	<b>\$ 1,573,113</b>



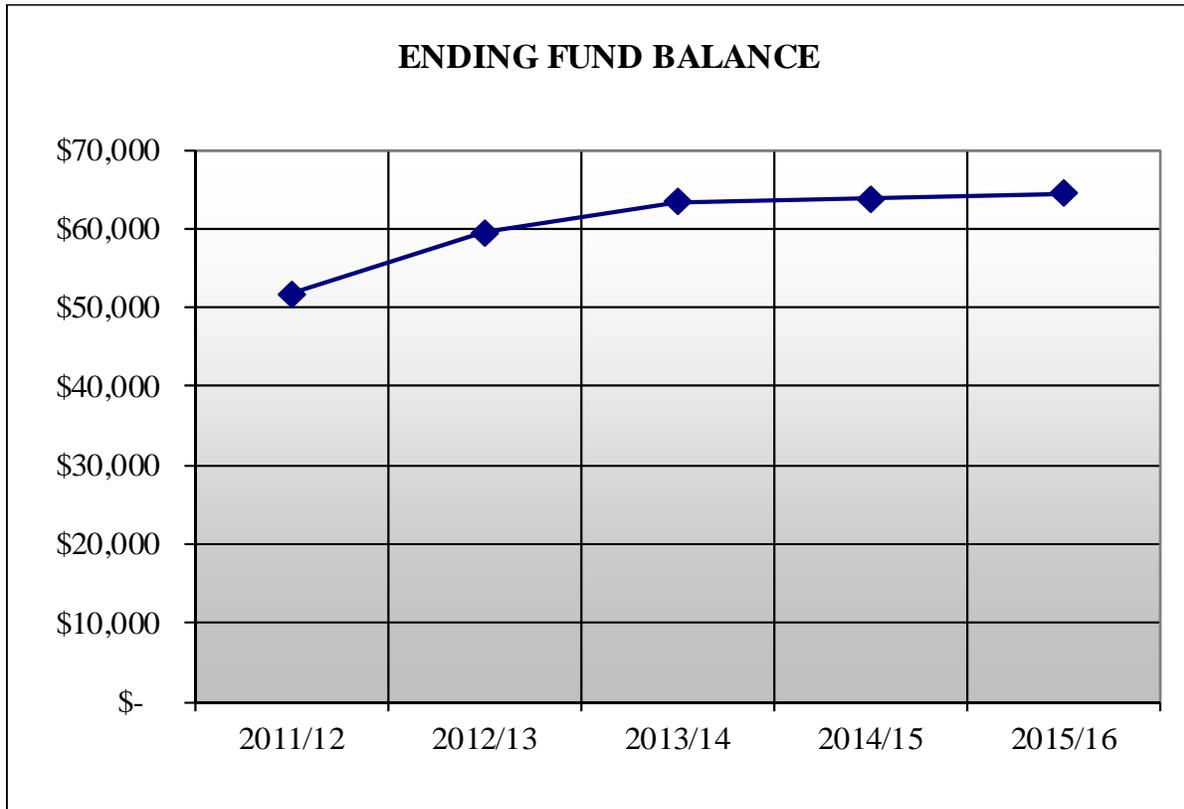
## Revenues and Expenditures

Fund No. 221

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
Revenues					
Taxes					
Current Year Secured	\$ 625,900	\$ 638,060	\$ 648,590	\$ 657,740	
Prior Year Secured	11,020	7,270	7,270	7,270	
Current Yr Unsecured	23,216	23,820	23,460	23,460	
Prior Year Unsecured	832	767	770	770	
Supplemental	5,086	2,862	-	-	
Homeowners Exempt.	6,250	6,115	6,120	6,120	
AB1484 Residual	121	-	5,260	-	
Late Payment Penalty	3,556	2,110	2,110	2,110	
Interest Income	6,135	2,990	4,650	4,650	
Net Adjust. Fair Value	(2,937)	-	-	-	
Other Non-operating	-	23,079	-	-	
Total Revenues	<u>\$ 679,179</u>	<u>\$ 707,073</u>	<u>\$ 698,230</u>	<u>\$ 702,120</u>	
Expenditures					
Operational Charges	\$ 494,884	\$ 519,998	\$ 551,402	\$ 618,049	
Allocations	98,555	98,871	109,139	105,263	
Total Expenditures	<u>\$ 593,439</u>	<u>\$ 618,869</u>	<u>\$ 660,541</u>	<u>\$ 723,312</u>	

**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 37,905	\$ 51,656	\$ 59,514	\$ 63,355	\$ 63,800
Revenues	34,884	34,349	34,048	30,360	30,360
Expenditures	(21,133)	(26,491)	(30,207)	(29,915)	(29,675)
<b>Estimated Fund Balance June 30</b>	<b>\$ 51,656</b>	<b>\$ 59,514</b>	<b>\$ 63,355</b>	<b>\$ 63,800</b>	<b>\$ 64,485</b>



# WITTENBERG MAINTENANCE DISTRICT MD2A FUND

**Fund No. 222**

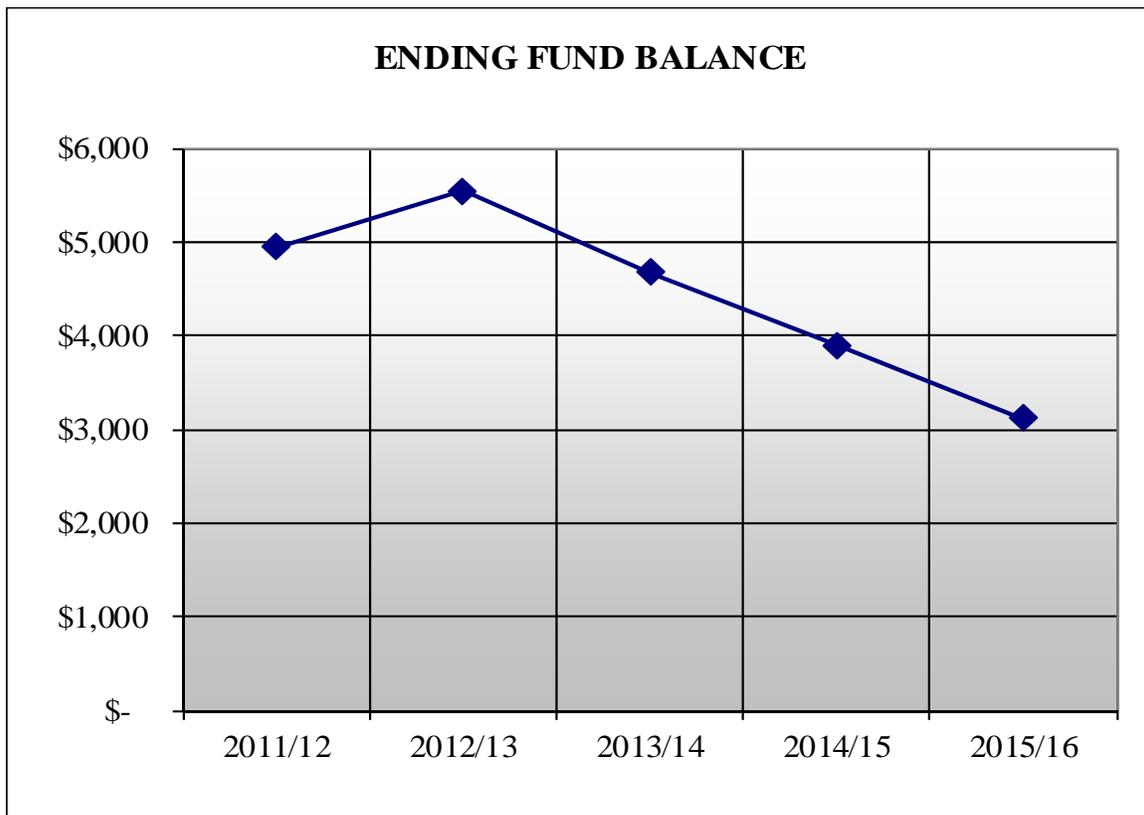
## Revenues and Expenditures

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	2015/16
<b>Revenues</b>						
Late Payment Penalty	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	34,044	33,825	33,825	30,060	30,060	30,060
Prior Year Assessments	154	103	103	100	100	100
Interest Income	243	120	120	200	200	200
Net Adjust. Fair Value	(114)	-	-	-	-	-
Total Revenues	<u>\$ 34,349</u>	<u>\$ 34,048</u>	<u>\$ 34,048</u>	<u>\$ 30,360</u>	<u>\$ 30,360</u>	<u>\$ 30,360</u>
<b>Expenditures</b>						
Operational Charges	\$ 22,219	\$ 25,779	\$ 25,779	\$ 25,350	\$ 25,150	\$ 25,150
Allocations	4,272	4,428	4,428	4,565	4,525	4,525
Total Expenditures	<u>\$ 26,491</u>	<u>\$ 30,207</u>	<u>\$ 30,207</u>	<u>\$ 29,915</u>	<u>\$ 29,675</u>	<u>\$ 29,675</u>

# ARMITOS STORM BASINS MAINTENANCE DISTRICT FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund					
Balance July 1	\$ 4,362	\$ 4,947	\$ 5,547	\$ 4,673	\$ 3,898
Revenues	1,892	1,909	1,800	1,869	1,869
Expenditures	(1,307)	(1,309)	(2,674)	(2,644)	(2,644)
<b>Estimated Fund</b>					
<b>Balance June 30</b>	<b>\$ 4,947</b>	<b>\$ 5,547</b>	<b>\$ 4,673</b>	<b>\$ 3,898</b>	<b>\$ 3,123</b>



# ARMITOS STORM BASINS MAINTENANCE DISTRICT FUND

**Fund No. 223**

**Revenues and Expenditures**

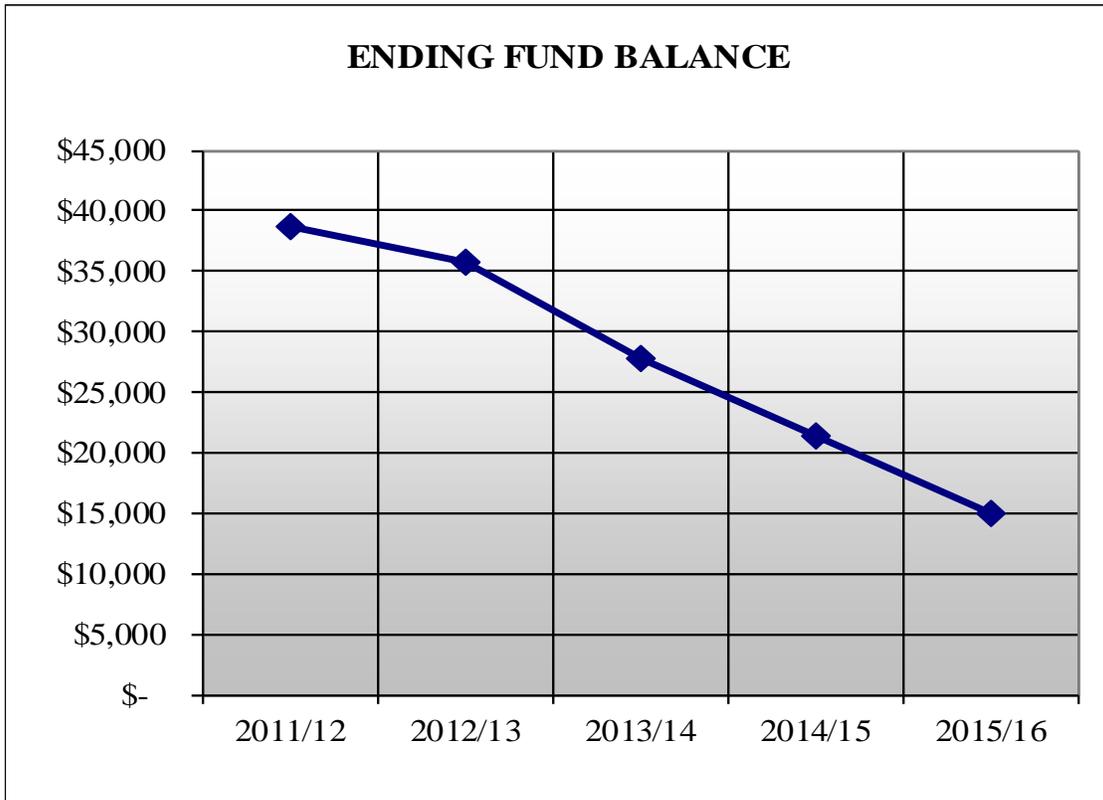
Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	2015/16
<b>Revenues</b>						
Late Payment Penalty	\$ 10	\$ -	\$ -	\$ -	\$ -	-
Current Year Assess.	1,819	1,790	1,790	1,869	1,869	1,869
Prior Year Assessments	69	-	-	-	-	-
Interest Income	22	10	10	-	-	-
Net Adjust. Fair Value	(11)	-	-	-	-	-
Total Revenues	<u>\$ 1,909</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,869</u>	<u>\$ 1,869</u>	<u>1,869</u>
<b>Expenditures</b>						
Operational Charges	\$ 892	\$ 2,252	\$ 2,252	\$ 2,200	\$ 2,200	2,200
Allocations	417	422	422	444	444	444
Total Expenditures	<u>\$ 1,309</u>	<u>\$ 2,674</u>	<u>\$ 2,674</u>	<u>\$ 2,644</u>	<u>\$ 2,644</u>	<u>2,644</u>

**MISSION OAKS INDUSTRIAL  
MAINTENANCE DISTRICT FUND**



**Fund Balance Summary**

	<u>Actual</u>		<u>Amended</u>	<u>Adopted Budget</u>	
	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>
Estimated Available Fund Balance July 1	\$36,082	\$38,637	\$ 35,692	\$27,699	\$21,311
Revenues	35,173	35,413	34,620	35,983	35,983
Expenditures	<u>(32,618)</u>	<u>(38,358)</u>	<u>(42,613)</u>	<u>(42,371)</u>	<u>(42,275)</u>
<b>Estimated Fund Balance June 30</b>	<u>\$38,637</u>	<u>\$35,692</u>	<u>\$ 27,699</u>	<u>\$21,311</u>	<u>\$15,019</u>



**MISSION OAKS INDUSTRIAL  
MAINTENANCE DISTRICT FUND**

**Fund No. 224**

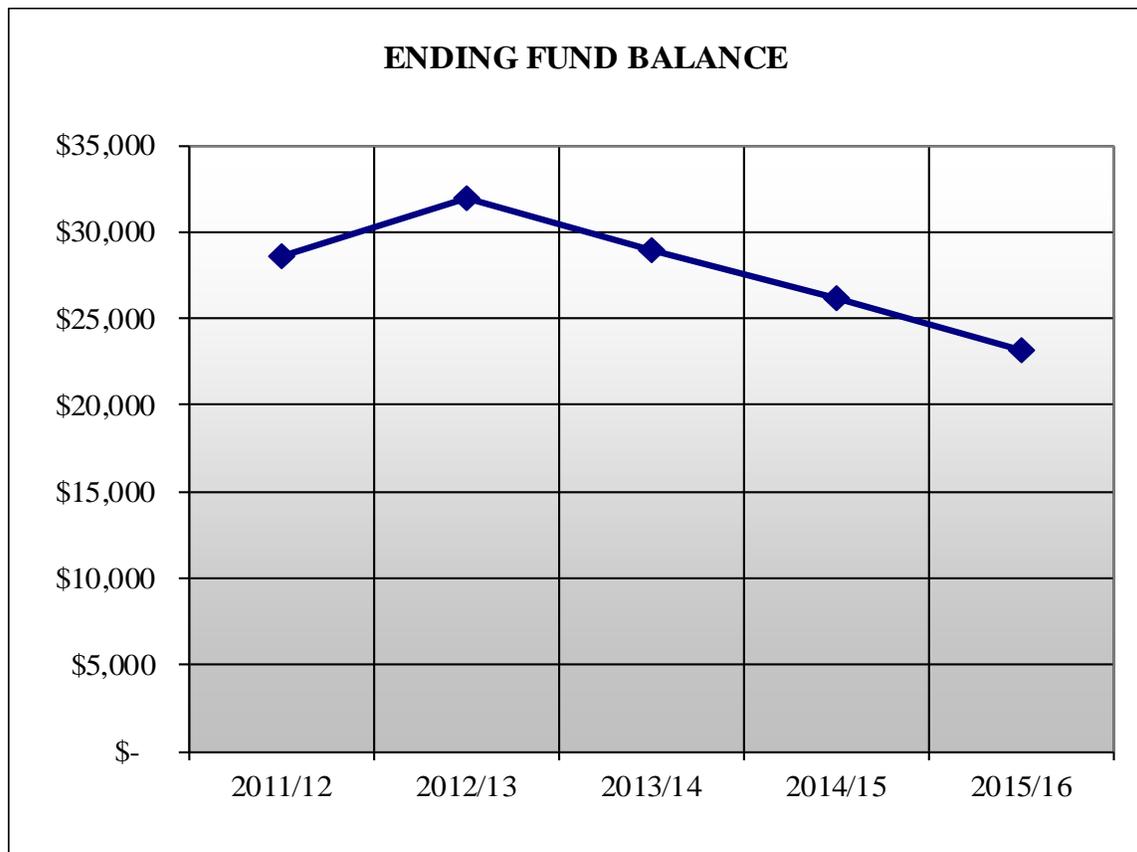
**Revenues and Expenditures**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	2015/16
<b>Revenues</b>						
Late Payment Penalty	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	34,764	34,560	34,560	35,883	35,883	35,883
Prior Year Assessments	418	-	-	-	-	-
Interest Income	175	60	60	100	100	100
Net Adjust. Fair Value	(80)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 35,413</b>	<b>\$ 34,620</b>	<b>\$ 34,620</b>	<b>\$ 35,983</b>	<b>\$ 35,983</b>	<b>\$ 35,983</b>
<b>Expenditures</b>						
Operational Charges	\$ 32,612	\$ 36,618	\$ 36,618	\$ 36,187	\$ 36,187	\$ 36,187
Allocations	5,746	5,995	5,995	6,184	6,088	6,088
<b>Total Expenditures</b>	<b>\$ 38,358</b>	<b>\$ 42,613</b>	<b>\$ 42,613</b>	<b>\$ 42,371</b>	<b>\$ 42,275</b>	<b>\$ 42,275</b>

# PRESLEY MAINTENANCE DISTRICT FUND

## Fund Balance Summary

	<u>Actual</u>		Amended	<u>Adopted Budget</u>	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 24,944	\$ 28,586	\$ 31,988	\$ 28,921	\$ 26,166
Revenues	12,828	12,672	12,110	13,050	13,050
Expenditures	<u>(9,187)</u>	<u>(9,270)</u>	<u>(15,177)</u>	<u>(15,805)</u>	<u>(16,005)</u>
<b>Estimated Fund Balance June 30</b>	<b><u>\$ 28,586</u></b>	<b><u>\$ 31,988</u></b>	<b><u>\$ 28,921</u></b>	<b><u>\$ 26,166</u></b>	<b><u>\$ 23,211</u></b>



PRESLEY MAINTENANCE DISTRICT FUND

Fund No. 225

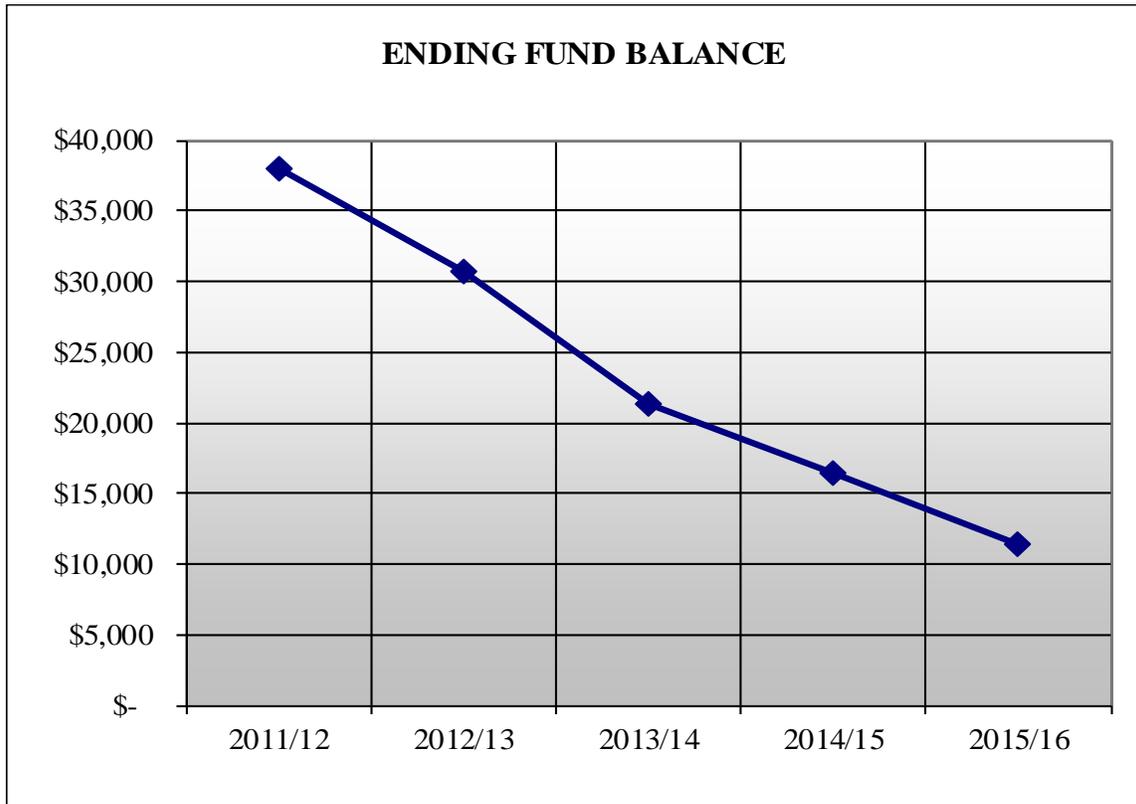
Revenues and Expenditures

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	2015/16
<b>Revenues</b>						
Late Payment Penalty	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	12,567	12,050	12,050	12,950	12,950	12,950
Prior Year Assessments	35	-	-	-	-	-
Interest Income	128	60	60	100	100	100
Net Adjust. Fair Value	(63)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,672</b>	<b>\$ 12,110</b>	<b>\$ 12,110</b>	<b>\$ 13,050</b>	<b>\$ 13,050</b>	<b>\$ 13,050</b>
<b>Expenditures</b>						
Operational Charges	\$ 7,301	\$ 13,166	\$ 13,166	\$ 13,620	\$ 13,820	\$ 13,820
Allocations	1,969	2,011	2,011	2,185	2,185	2,185
<b>Total Expenditures</b>	<b>\$ 9,270</b>	<b>\$ 15,177</b>	<b>\$ 15,177</b>	<b>\$ 15,805</b>	<b>\$ 16,005</b>	<b>\$ 16,005</b>



**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 37,039	\$ 38,033	\$ 30,761	\$ 21,303	\$ 16,466
Revenues	22,681	22,387	22,370	22,100	22,100
Expenditures	(21,687)	(29,659)	(31,828)	(26,937)	(27,217)
<b>Estimated Fund Balance June 30</b>	<b>\$ 38,033</b>	<b>\$ 30,761</b>	<b>\$ 21,303</b>	<b>\$ 16,466</b>	<b>\$ 11,349</b>



# SPANISH HILLS MAINTENANCE DISTRICT FUND

Fund No. 226

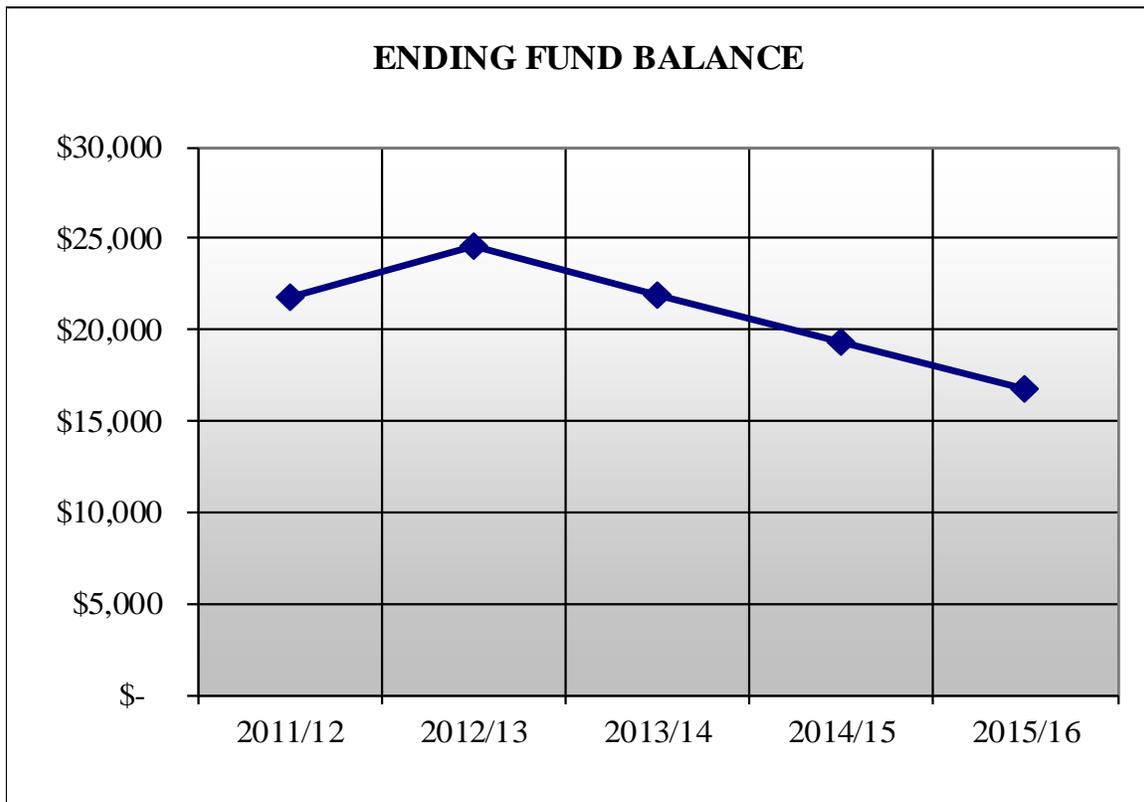
## Revenues and Expenditures

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2014/15	2015/16
<b>Revenues</b>						
Late Payment Penalty	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	21,772	22,195	22,195	21,925	21,925	21,925
Prior Year Assessments	449	125	125	125	125	125
Interest Income	153	50	50	50	50	50
Net Adjust. Fair Value	(72)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 22,387</b>	<b>\$ 22,370</b>	<b>\$ 22,370</b>	<b>\$ 22,100</b>	<b>\$ 22,100</b>	<b>\$ 22,100</b>
<b>Expenditures</b>						
Operational Charges	\$ 25,442	\$ 27,517	\$ 27,517	\$ 22,363	\$ 22,643	\$ 22,643
Allocations	4,217	4,311	4,311	4,574	4,574	4,574
<b>Total Expenditures</b>	<b>\$ 29,659</b>	<b>\$ 31,828</b>	<b>\$ 31,828</b>	<b>\$ 26,937</b>	<b>\$ 27,217</b>	<b>\$ 27,217</b>

# SARES/REGIS MAINTENANCE DISTRICT FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 18,322	\$ 21,736	\$ 24,564	\$ 21,842	\$ 19,306
Revenues	6,612	6,112	6,000	6,188	6,188
Expenditures	<u>(3,198)</u>	<u>(3,284)</u>	<u>(8,722)</u>	<u>(8,724)</u>	<u>(8,724)</u>
<b>Estimated Fund Balance June 30</b>	<u>\$ 21,736</u>	<u>\$ 24,564</u>	<u>\$ 21,842</u>	<u>\$ 19,306</u>	<u>\$ 16,770</u>



# SARES/REGIS MAINTENANCE DISTRICT FUND

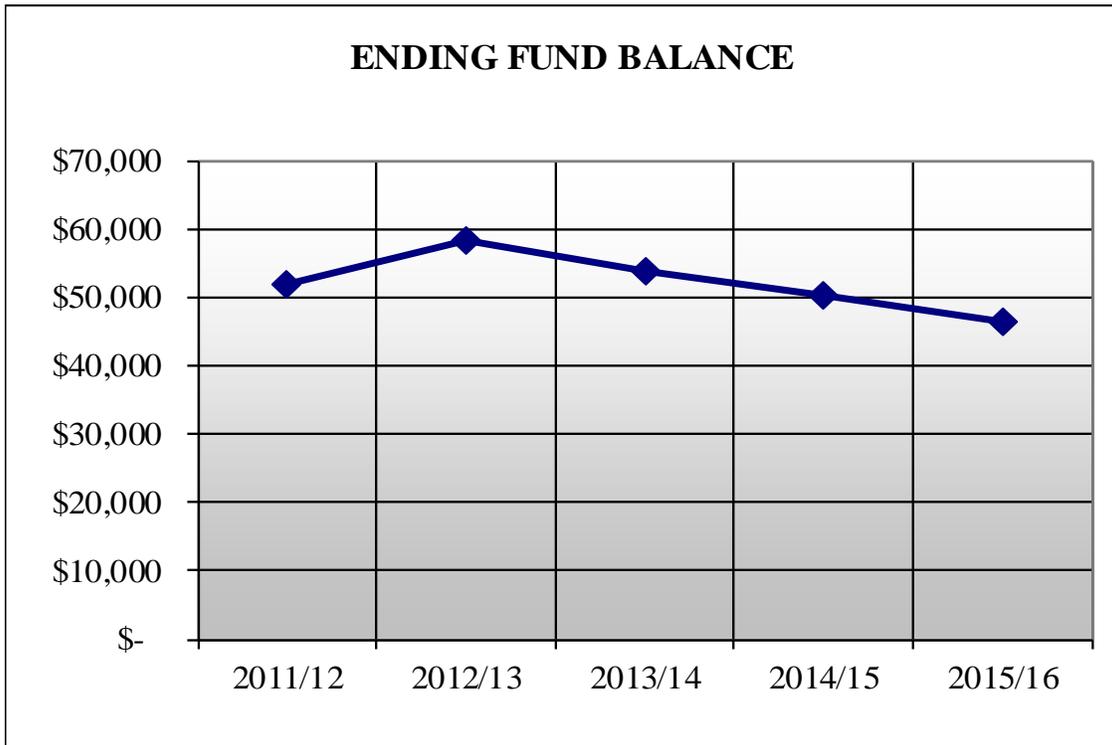
**Fund No. 227**

## Revenues and Expenditures

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2014/15	2015/16
<b>Revenues</b>						
Current Year Assess.	\$ 6,063	\$ 5,900	\$ 5,900	\$ 6,138	\$ 6,138	\$ 6,138
Prior Year Assessments	-	50	50	-	-	-
Interest Income	97	50	50	50	50	50
Net Adjust. Fair Value	(48)	-	-	-	-	-
Total Revenues	<u>\$ 6,112</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,188</u>	<u>\$ 6,188</u>	<u>\$ 6,188</u>
<b>Expenditures</b>						
Operational Charges	\$ 2,706	\$ 8,110	\$ 8,110	\$ 8,103	\$ 8,103	\$ 8,103
Allocations	578	612	612	621	621	621
Total Expenditures	<u>\$ 3,284</u>	<u>\$ 8,722</u>	<u>\$ 8,722</u>	<u>\$ 8,724</u>	<u>\$ 8,724</u>	<u>\$ 8,724</u>

**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 44,422	\$ 51,918	\$ 58,285	\$ 53,730	\$ 50,034
Revenues	24,362	23,997	23,315	24,219	24,219
Expenditures	(16,866)	(17,630)	(27,870)	(27,915)	(27,915)
<b>Estimated Fund Balance June 30</b>	<b>\$ 51,918</b>	<b>\$ 58,285</b>	<b>\$ 53,730</b>	<b>\$ 50,034</b>	<b>\$ 46,338</b>



# VISTA LAS POSAS MAINTENANCE DISTRICT FUND

Fund No. 228

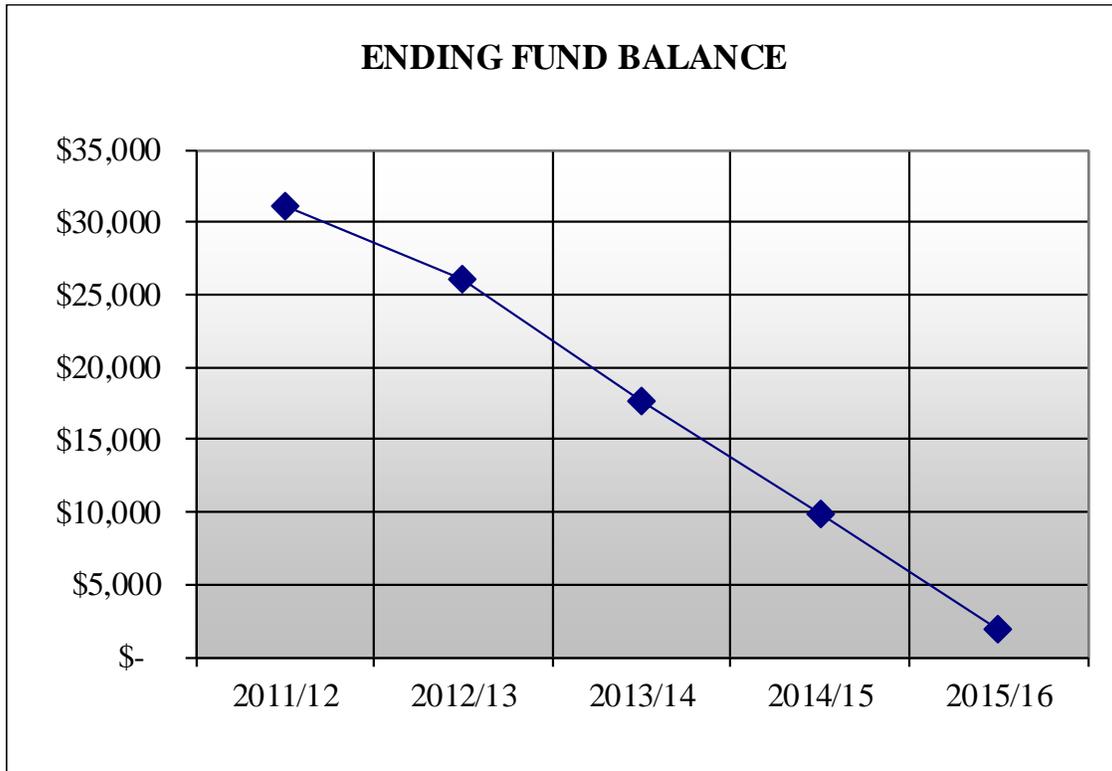
## Revenues and Expenditures

Description	Amended			
	Actual 2012/13	Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Late Payment Penalty	\$ 12	\$ -	\$ -	\$ -
Current Year Assess.	23,775	23,150	24,024	24,024
Prior Year Assessments	91	45	45	45
Interest Income	230	120	150	150
Net Adjust. Fair Value	(111)	-	-	-
<b>Total Revenues</b>	<b>\$ 23,997</b>	<b>\$ 23,315</b>	<b>\$ 24,219</b>	<b>\$ 24,219</b>
<b>Expenditures</b>				
Operational Charges	\$ 14,373	\$ 24,545	\$ 24,339	\$ 24,339
Allocations	3,257	3,325	3,576	3,576
<b>Total Expenditures</b>	<b>\$ 17,630</b>	<b>\$ 27,870</b>	<b>\$ 27,915</b>	<b>\$ 27,915</b>



**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 29,913	\$ 31,136	\$ 26,003	\$ 17,663	\$ 9,784
Revenues	26,304	27,497	27,580	28,787	28,787
Expenditures	(25,081)	(32,630)	(35,920)	(36,666)	(36,666)
<b>Estimated Fund Balance June 30</b>	<b>\$ 31,136</b>	<b>\$ 26,003</b>	<b>\$ 17,663</b>	<b>\$ 9,784</b>	<b>\$ 1,905</b>



# ADOLFO GLEN III MAINTENANCE DISTRICT FUND

**Fund No. 230**

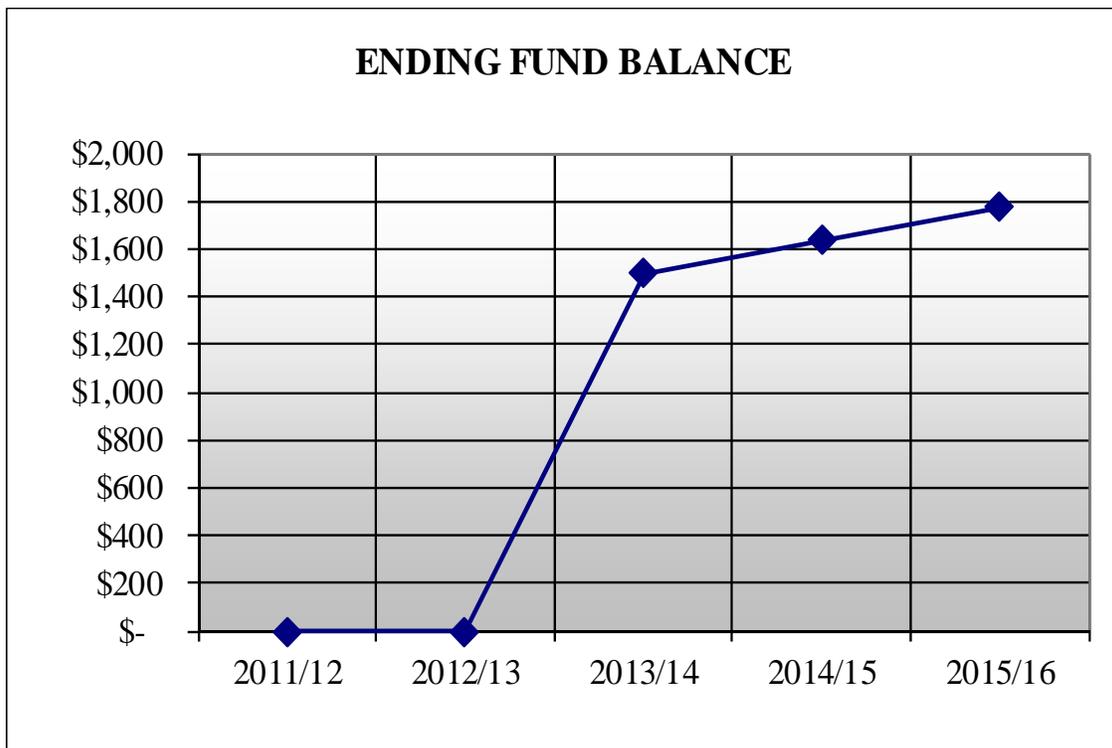
**Revenues and Expenditures**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2014/15	2015/16
<b>Revenues</b>						
Late Payment Penalty	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	26,999	27,530	27,530	28,737	28,737	28,737
Prior Year Assessments	368	-	-	-	-	-
Interest Income	136	50	50	50	50	50
Net Adjust. Fair Value	(61)	-	-	-	-	-
Total Revenues	<u>\$ 27,497</u>	<u>\$ 27,580</u>	<u>\$ 27,580</u>	<u>\$ 28,787</u>	<u>\$ 28,787</u>	<u>\$ 28,787</u>
<b>Expenditures</b>						
Operational Charges	\$ 28,040	\$ 31,231	\$ 31,231	\$ 31,632	\$ 31,632	\$ 31,632
Allocations	4,590	4,689	4,689	5,034	5,034	5,034
Total Expenditures	<u>\$ 32,630</u>	<u>\$ 35,920</u>	<u>\$ 35,920</u>	<u>\$ 36,666</u>	<u>\$ 36,666</u>	<u>\$ 36,666</u>

# ADOLFO GLEN II MAINTENANCE DISTRICT FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget	2014/15	2015/16
	2011/12	2012/13	2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ -	\$ -	\$ -	\$ 1,497	\$ 1,635
Revenues	-	-	30,718	34,946	34,946
Expenditures	-	-	(54,054)	(34,808)	(34,808)
Net Transfers (to)/from Other Funds	-	-	24,833	-	-
<b>Estimated Fund Balance June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,497</b>	<b>\$ 1,635</b>	<b>\$ 1,773</b>



# ADOLFO GLEN II MAINTENANCE DISTRICT FUND

**Fund No. 231**

**Revenues, Expenditures and Transfers**

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2014/15	2015/16
<b>Revenues</b>						
Late Payment Penalty	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Assess.	19,273	30,610	30,610	34,846	34,846	34,846
Prior Year Assessments	206	108	108	100	100	100
Interest Income	57	-	-	-	-	-
Net Adjust. Fair Value	(23)	-	-	-	-	-
Total Revenues	<u>\$ 19,561</u>	<u>\$ 30,718</u>	<u>\$ 30,718</u>	<u>\$ 34,946</u>	<u>\$ 34,946</u>	<u>\$ 34,946</u>
 Transfer from General Fund	 \$ -	 \$ 24,833	 \$ 24,833	 \$ -	 \$ -	 \$ -
 <b>Expenditures</b>						
Operational Charges	\$ 30,189	\$ 47,408	\$ 47,408	\$ 29,048	\$ 29,048	\$ 29,048
Allocations	6,638	6,646	6,646	5,760	5,760	5,760
Total Expenditures	<u>\$ 36,827</u>	<u>\$ 54,054</u>	<u>\$ 54,054</u>	<u>\$ 34,808</u>	<u>\$ 34,808</u>	<u>\$ 34,808</u>

**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.
- ◆ 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 the 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 and 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.

**Major Accomplishments 2012-2014**

- ◆ Met 100% of the overall requirements specified in the Municipal Stormwater NPDES Permit in 2011 through 2013.

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, illicit discharge responses, screening of outfalls, development review, and public-outreach activities.

<b>Service Requests Completed</b>	
<b>7/1/2011 thru 6/30/2012</b>	<b>7/1/2012 thru 6/30/2013</b>
<b>850</b>	<b>820</b>

**Goals and Objectives 2014-2016**

- ◆ 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.

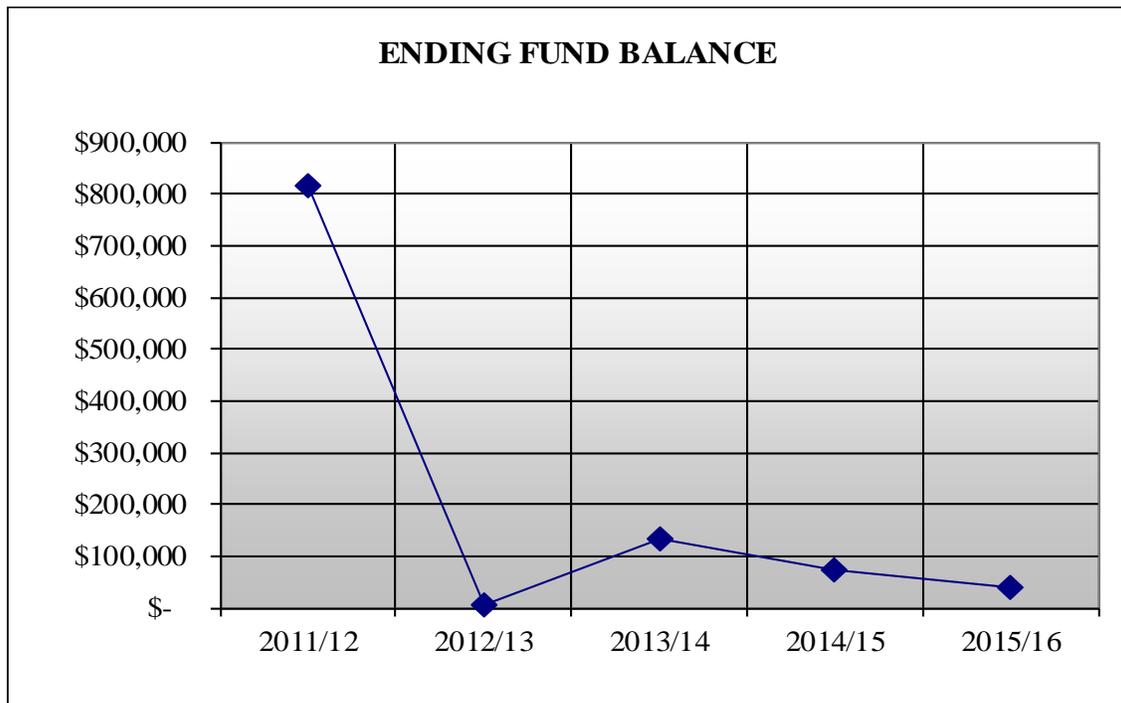
# STORMWATER MANAGEMENT FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 898,921	\$ 815,297	\$ 4,872	\$ 134,337	\$ 71,317
Revenues	169,332	26,830	354,905	204,930	176,225
Expenditures	(1,002,956)	(914,255)	(1,125,440)	(1,167,950)	(1,206,471)
Net Transfers (to)/from Other Funds	750,000	77,000	900,000	900,000	1,000,000
<b>Estimated Fund Balance June 30</b>	<b>\$ 815,297</b>	<b>\$ 4,872</b>	<b>\$ 134,337</b>	<b>\$ 71,317</b>	<b>\$ 41,071</b>

## Full-Time Equivalent

<b>Employees</b>	3.30	3.15	3.15	3.8	3.8
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# STORMWATER MANAGEMENT FUND

Fund No. 270

## Revenues, Expenditures and Transfers

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
Inspection Permits	\$ 3,666	\$ 28,200	\$ 28,715	\$ -	
Site Inspections	2,110	2,320	2,425	2,435	
Inspection Fees	633	-	-	-	
Re-Inspections	705	1,130	530	530	
Special Project Charges	857	2,090	500	500	
Other Operating	17,821	18,600	19,770	19,770	
Current Year Assess.	-	302,375	152,690	152,690	
Interest Income	2,048	60	300	300	
Net Adjust. Fair Value	(1,069)	-	-	-	
Other Non-operating	60	130	-	-	
<b>Total Revenues</b>	<b>\$ 26,831</b>	<b>\$ 354,905</b>	<b>\$ 204,930</b>	<b>\$ 176,225</b>	
<b>Expenditures</b>					
Salaries and Benefits	\$ 414,873	\$ 481,695	\$ 529,223	\$ 543,657	
Operational Charges	415,186	569,003	566,918	575,198	
Allocations	84,196	74,742	71,809	87,616	
<b>Total Expenditures</b>	<b>\$ 914,255</b>	<b>\$ 1,125,440</b>	<b>\$ 1,167,950</b>	<b>\$ 1,206,471</b>	
<b>Transfer from General Fund</b>	<b>\$ 77,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 1,000,000</b>	

**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 2012-2014**

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

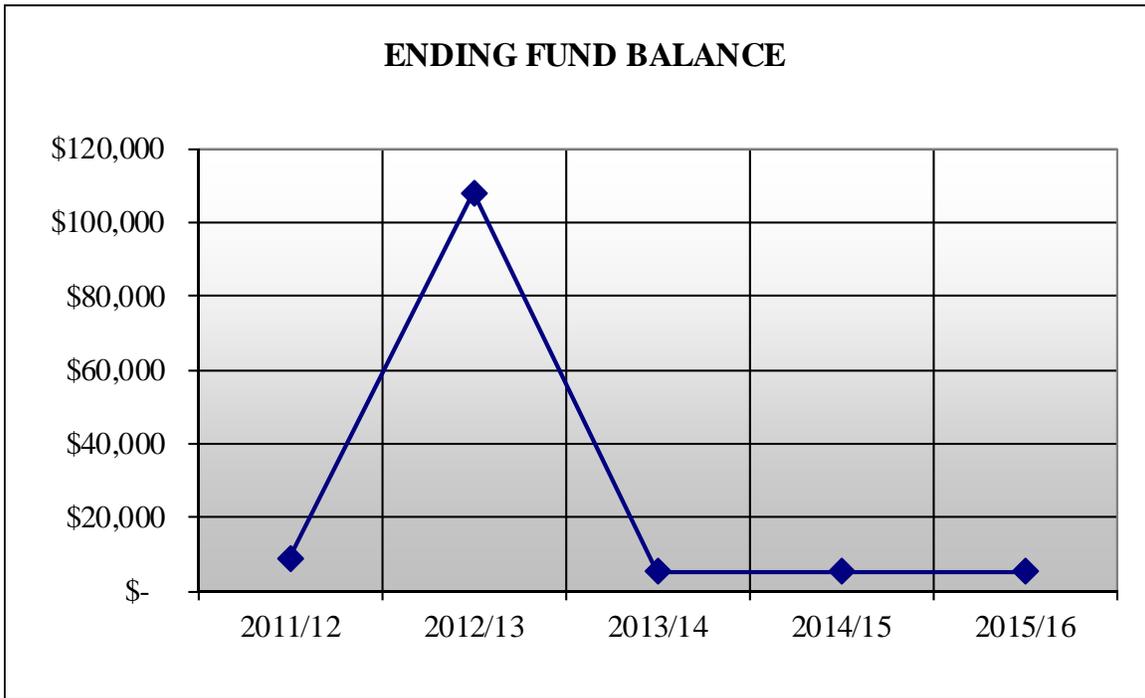
### **Goals and Objectives 2014-2016**

- ◆ Continue to review new development requests in accordance with City policies and the adopted regional air quality guidelines for the County of Ventura APCD.
- ◆ 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.



## Fund Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 49,681	\$ 8,913	\$ 108,048	\$ 5,268	\$ 5,268
Revenues	232	249,135	62,220	-	-
Transfers to Other Funds	(41,000)	(150,000)	(165,000)	-	-
<b>Estimated Fund Balance June 30</b>	<b>\$ 8,913</b>	<b>\$ 108,048</b>	<b>\$ 5,268</b>	<b>\$ 5,268</b>	<b>\$ 5,268</b>



# AIR QUALITY MANAGEMENT FUND

Fund No. 275

## Revenues and Transfers

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
Air Quality Fees	\$ 249,112	\$ 62,100	\$ -	\$ -	
Interest Income	47	120	-	-	
Net Adjust. Fair Value	(25)	-	-	-	
<b>Total Revenues</b>	<b>\$ 249,134</b>	<b>\$ 62,220</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Transfer (to)/from Other Funds</b>					
Transit Fund	(150,000)	(165,000)	-	-	
<b>Total Transfers Out</b>	<b>\$ (150,000)</b>	<b>\$ (165,000)</b>	<b>\$ -</b>	<b>\$ -</b>	

**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 has been consistent with the annual CDBG allocation.

**Major Accomplishments 2012-2014**

- ◆ Assisted 15 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.
- ◆ Utilized Habitat for Humanity to assist approximately 10 lower-income households per year in the City with housing preservation programs through the use of CDBG funds for housing rehabilitation.

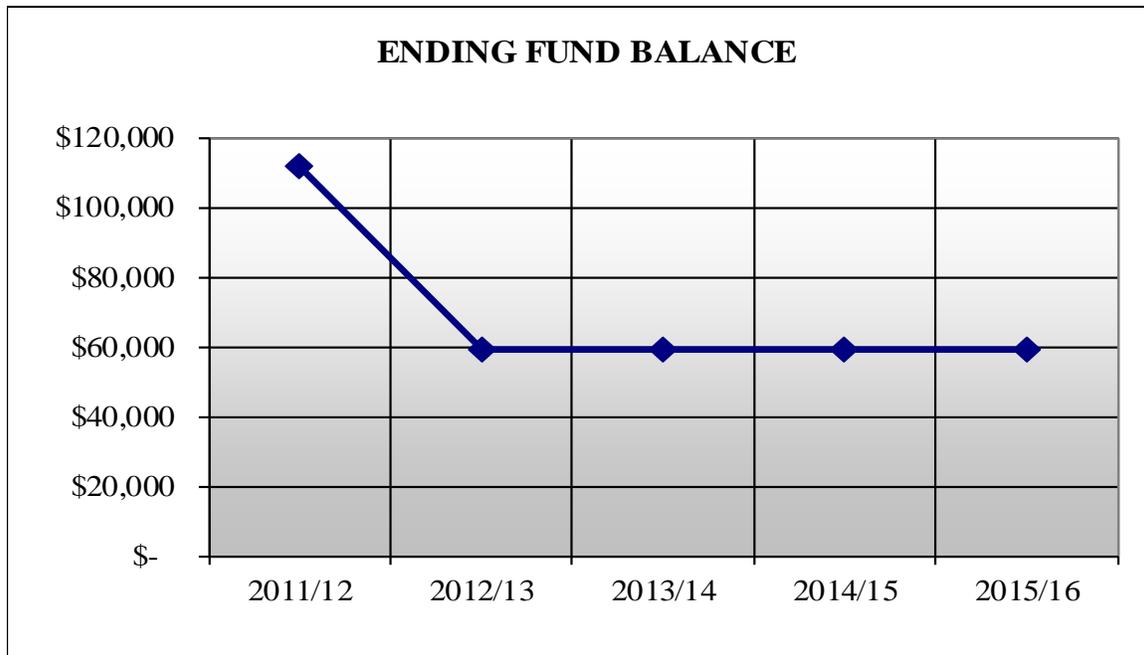
**Goals and Objectives 2014-2016**

- ◆ Assist a minimum of seven 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.
- ◆ Continue to manage Habitat for Humanity to ensure compliance with local program objectives and HUD regulations.

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund					
Balance July 1	\$ 145,408	\$ 111,781	\$ 59,360	\$ 59,362	\$ 59,362
Revenues	294,089	155,263	423,282	299,906	299,906
Expenditures	(327,716)	(207,684)	(423,280)	(299,906)	(299,906)
<b>Estimated Fund Balance June 30</b>	<b>\$ 111,781</b>	<b>\$ 59,360</b>	<b>\$ 59,362</b>	<b>\$ 59,362</b>	<b>\$ 59,362</b>



COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund No. 280

Revenues and Expenditures

Description	Actual		Amended Budget		Adopted Budget	
	2012/13	2013/14	2013/14	2014/15	2015/16	2015/16
<b>Revenues</b>						
Grants & Subventions						
CDBG FY 2013-14	\$ -	\$ 279,900	\$ -	\$ -		
CDBG FY 2014-15	-	-		299,906		
CDBG FY 2015-16	-	-		-	299,906	
All Prior Fiscal Years	-	143,382		-		
Housing Cost Red Loans	83,209	-		-		
Housing Rehab Loans	72,054	-		-		
<b>Total Revenues</b>	<b>\$ 155,263</b>	<b>\$ 423,282</b>	<b>\$ 299,906</b>	<b>\$ 299,906</b>		
<b>Expenditures</b>						
CDBG Fund						
Operational Charges	\$ 66,844	\$ 55,986	\$ 59,981	\$ -		
Public Service Grants						
Operational Charges	41,337	38,537	44,986	299,906		
Housing						
Operational Charges	99,503	328,757	194,939	-		
<b>Total Expenditures</b>	<b>\$ 207,684</b>	<b>\$ 423,280</b>	<b>\$ 299,906</b>	<b>\$ 299,906</b>		

**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 collections 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 2012-2014**

- ◆ Completed new computer/software upgrade of public and staff computers, including Windows 7 operating system and Microsoft Office 2013.
- ◆ Completed refresh and upgrade of library servers to Server 2008 and EXCHANGE 2010.
- ◆ Completed upgrade of the library’s internet connection for public and staff computers to 60MB fiber connection.
- ◆ Completed upgrade of the telecommunications link between City Hall and the Library increasing speed to 30MB.

### **Goals and Objectives 2014-2016**

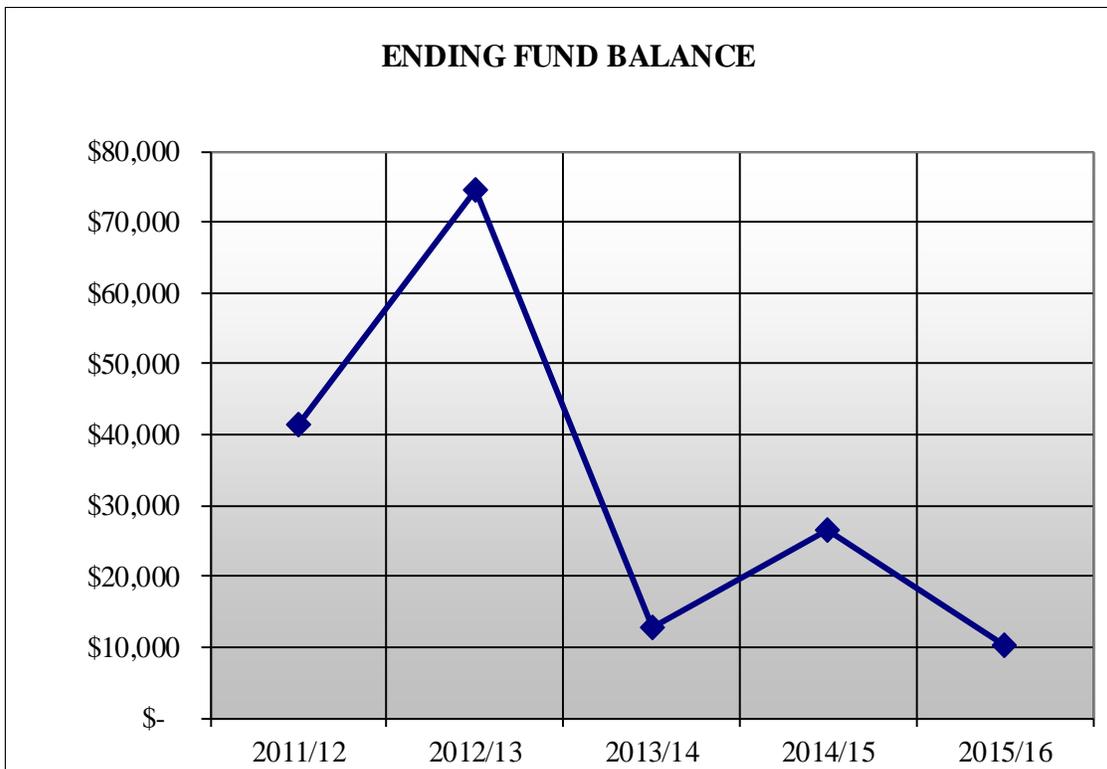
- ◆ Procurement and installation of an Automated Material Handling (AMH) system to reduce time between check-in and shelving, allowing for increased staff efficiency and quicker access to materials by the public.
- ◆ Procurement and installation of hardware and software related to credit and debit card acceptance for increased patron convenience.
- ◆ Purchase of upgraded scanners for public and staff use.
- ◆ Upgrade Library Network Infrastructure.
- ◆ Planned expansion of the Young Adult area to include an outdoor patio.
- ◆ 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.

# LIBRARY OPERATIONS FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$(2,015,673)	\$ 41,320	\$ 74,443	\$ 12,703	\$ 26,591
Revenues	2,210,656	1,577,317	1,560,940	1,577,780	1,598,790
Expenditures	(3,473,663)	(3,244,194)	(3,542,680)	(2,813,892)	(3,164,998)
Transfers from Other Funds	3,320,000	1,700,000	1,920,000	1,250,000	1,550,000
<b>Estimated Fund Balance June 30</b>	<b>\$ 41,320</b>	<b>\$ 74,443</b>	<b>\$ 12,703</b>	<b>\$ 26,591</b>	<b>\$ 10,383</b>

Full-Time Equivalent Employees	2011/12	2012/13	2013/14	2014/15	2015/16
	0.39	0.49	0.54	0.54	0.54



# LIBRARY OPERATIONS FUND

## Revenues, Expenditures and Transfers

Fund No. 284

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Taxes				
Current Year Secured	\$ 1,483,369	\$ 1,465,900	\$ 1,490,100	\$ 1,511,110
Library Late Fees	89,021	89,210	85,000	85,000
Lost Book Fees	2,813	1,300	1,300	1,300
Miscellaneous Library Fees	1,431	1,330	1,330	1,330
Interest Income	684	-	50	50
Private Grants	-	3,200	-	-
Total Revenues	<u>\$ 1,577,318</u>	<u>\$ 1,560,940</u>	<u>\$ 1,577,780</u>	<u>\$ 1,598,790</u>
Transfer (to)/from General Fund	<u>\$ 1,700,000</u>	<u>\$ 1,920,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,550,000</u>
<b>Expenditures</b>				
Salaries and Benefits	\$ 117,582	\$ 133,837	\$ 133,930	\$ 137,225
Operational Charges	1,566,878	1,601,810	1,625,456	1,637,216
Allocations	1,559,734	1,807,033	992,506	1,390,557
Total Expenditures	<u>\$ 3,244,194</u>	<u>\$ 3,542,680</u>	<u>\$ 2,751,892</u>	<u>\$ 3,164,998</u>

**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 expectations continue to expand and increase.

**Major Accomplishments 2012-2014**

- ◆ Integrated the new Russell Fischer Business Collection area located on the 2<sup>nd</sup> floor of the library, incorporating online resources, books, materials and electronics, including flat screen monitors and iPads available for public use.

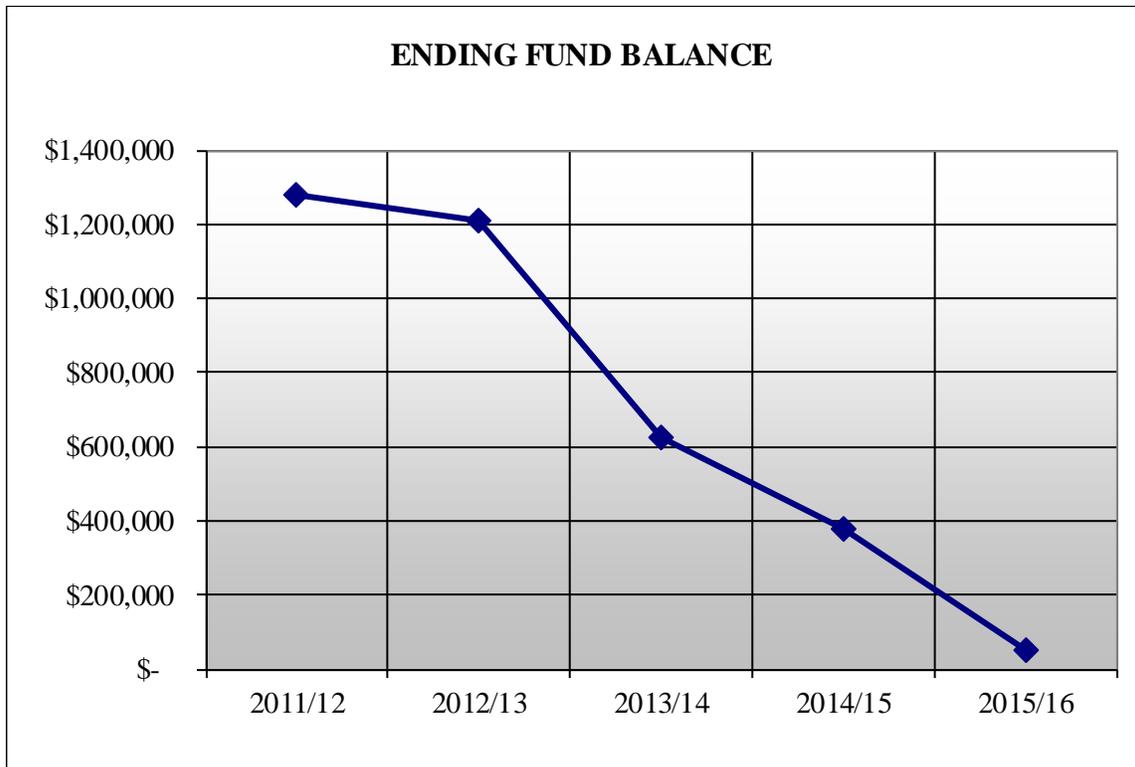
**Goals and Objectives 2014-2016**

- ◆ Continue raising library fund donations.
- ◆ Continue to apply for public and private library grants as opportunities arise.
- ◆ Receive revenue from Friends of the Camarillo Library.
- ◆ Continue to receive revenue from community room and café operations.

# LIBRARY SPECIAL REVENUE FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$1,494,216	\$1,277,218	\$1,211,202	\$ 524,055	\$ 264,055
Revenues	226,777	530,822	222,540	365,000	365,000
Transfers from Other Funds	(26,670)	-	-	-	-
Expenditures	(417,105)	(596,838)	(909,687)	(625,000)	(625,000)
<b>Estimated Fund Balance June 30</b>	<b>\$1,277,218</b>	<b>\$1,211,202</b>	<b>\$ 524,055</b>	<b>\$ 264,055</b>	<b>\$ 4,055</b>



# LIBRARY SPECIAL REVENUE FUND

Fund No. 285

## Revenues and Expenditures

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
Interest Income	\$ 5,891	\$ 2,700	\$ 1,500	\$ 1,500	
Net Adjust. Fair Value	(3,074)	-	-	-	
Developers/Private	20,874	440	500	500	
Friends of Library	200,000	200,000	168,000	168,000	
Estates/Trusts	7,131	19,400	-	-	
R. Fischer Trust	300,000	-	195,000	195,000	
<b>Total Revenues</b>	<b>\$ 530,822</b>	<b>\$ 222,540</b>	<b>\$ 365,000</b>	<b>\$ 365,000</b>	
<b>Expenditures</b>					
Operations Costs	\$ 596,838	\$ 909,687	\$ 625,000	\$ 625,000	
<b>Total Expenditures</b>	<b>\$ 596,838</b>	<b>\$ 909,687</b>	<b>\$ 625,000</b>	<b>\$ 625,000</b>	

# CABLE PEG FEES SPECIAL REVENUE FUND

**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** – The cable customer base is stable.

**Major Accomplishments 2012-2014**

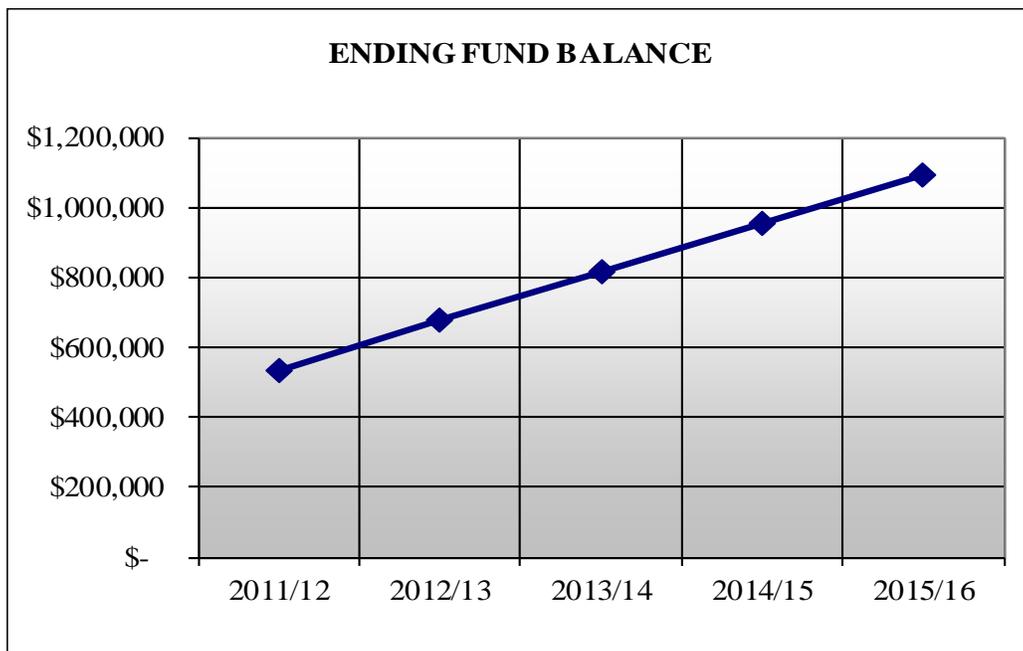
- ◆ No major accomplishments resulted due to level of funding.

**Goals and Objectives 2014-2016**

- ◆ Develop a program for eligible equipment and facility enhancements.

**Fund Balance Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	2013/14	2014/15	2015/16
Estimated Available Fund					
Balance July 1	\$ 401,006	\$ 532,147	\$ 676,092	\$ 813,712	\$ 952,452
Revenues	156,661	155,797	152,620	153,740	153,740
Expenditures	(25,520)	(11,852)	(15,000)	(15,000)	(15,000)
<b>Estimated Fund</b>					
<b>Balance June 30</b>	<u>\$ 532,147</u>	<u>\$ 676,092</u>	<u>\$ 813,712</u>	<u>\$ 952,452</u>	<u>\$ 1,091,192</u>



# CABLE PEG FEES SPECIAL REVENUE FUND



## Revenues and Expenditures

**Fund No. 286**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Cable PEG Fees	\$ 154,670	\$ 151,140	\$ 151,140	\$ 151,140
Interest Income	2,359	1,480	2,600	2,600
Net Adjustment Fair Value	(1,231)	-	-	-
Total Revenues	\$ 155,798	\$ 152,620	\$ 153,740	\$ 153,740
<b>Expenditures</b>				
Operational Charges	\$ 11,852	\$ 15,000	\$ 15,000	\$ 15,000

**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 2012-2014**

- ◆ 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 15<sup>th</sup> of the following month.
- ◆ Reported each month's trust activity to the City Council prior to the end of the following month.
- ◆ The final payment on the 1999 Revenue Refunding Bonds was made on the bond maturity date of December 1, 2012.
- ◆ 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 Nationally Recognized Municipal Securities Information Repositories (NRMSIRs) 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.

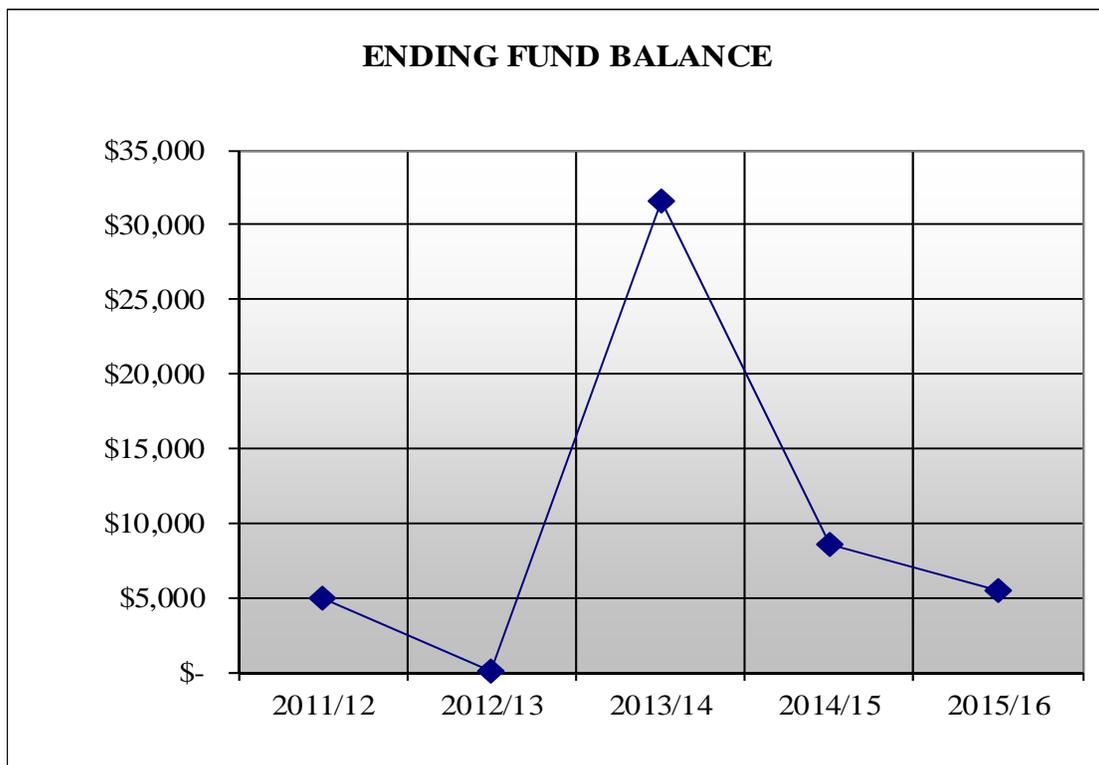
## **Goals and Objectives 2014-2016**

- ◆ 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 15<sup>th</sup> 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 NRMSIRs to enable bondholders, trustees, and others, website access to current bond and financial information.

# LIBRARY DEBT SERVICE FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 34,577	\$ 4,964	\$ 0	\$ 31,550	\$ 8,500
Revenues	7,892,377	84	-	50	50
Expenditures	(8,295,753)	(592,898)	(493,450)	(493,100)	(493,100)
Transfers from Other Funds	875,000	587,850	525,000	470,000	490,000
Less: Reserved/debt service	(501,237)	-	-	-	-
<b>Estimated Fund Balance June 30</b>	<b>\$ 4,964</b>	<b>\$ 0</b>	<b>\$ 31,550</b>	<b>\$ 8,500</b>	<b>\$ 5,450</b>



# LIBRARY DEBT SERVICE FUND



## Revenues, Expenditures and Transfers

Fund No. 321

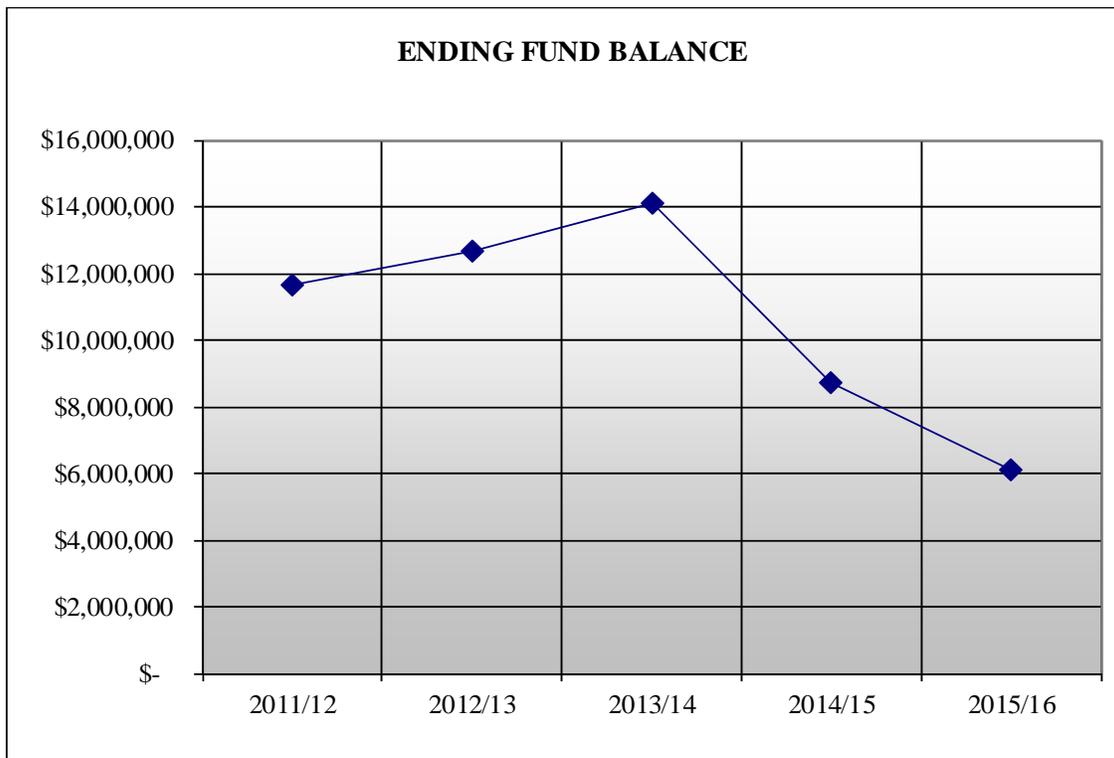
Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ 84	\$ -	\$ 50	\$ 50
Total Revenues	\$ 84	\$ -	\$ 50	\$ 50
<b>Transfer from General Fund</b>				
	\$ 587,850	\$ 525,000	\$ 470,000	\$ 490,000
<b>Expenditures/Debt Service-Bonds</b>				
Operational Charges	\$ 592,898	\$ 493,450	\$ 493,100	\$ 493,100



# CAPITAL IMPROVEMENT PROJECTS FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund Balance July 1	\$ 17,913,401	\$ 11,677,916	\$ 12,661,182	\$ 14,124,406	\$ 8,714,256
Revenues	1,714,563	3,397,299	4,452,563	4,974,850	2,183,850
Expenditures	(6,374,724)	(5,966,038)	(9,516,000)	(15,220,000)	(8,810,000)
Transfers from Other Funds	(1,575,324)	3,552,005	6,526,661	4,835,000	4,000,000
<b>Estimated Fund Balance June 30</b>	<b>\$ 11,677,916</b>	<b>\$ 12,661,182</b>	<b>\$ 14,124,406</b>	<b>\$ 8,714,256</b>	<b>\$ 6,088,106</b>



# CAPITAL IMPROVEMENT PROJECTS FUND

## Revenues, Expenditures and Transfers

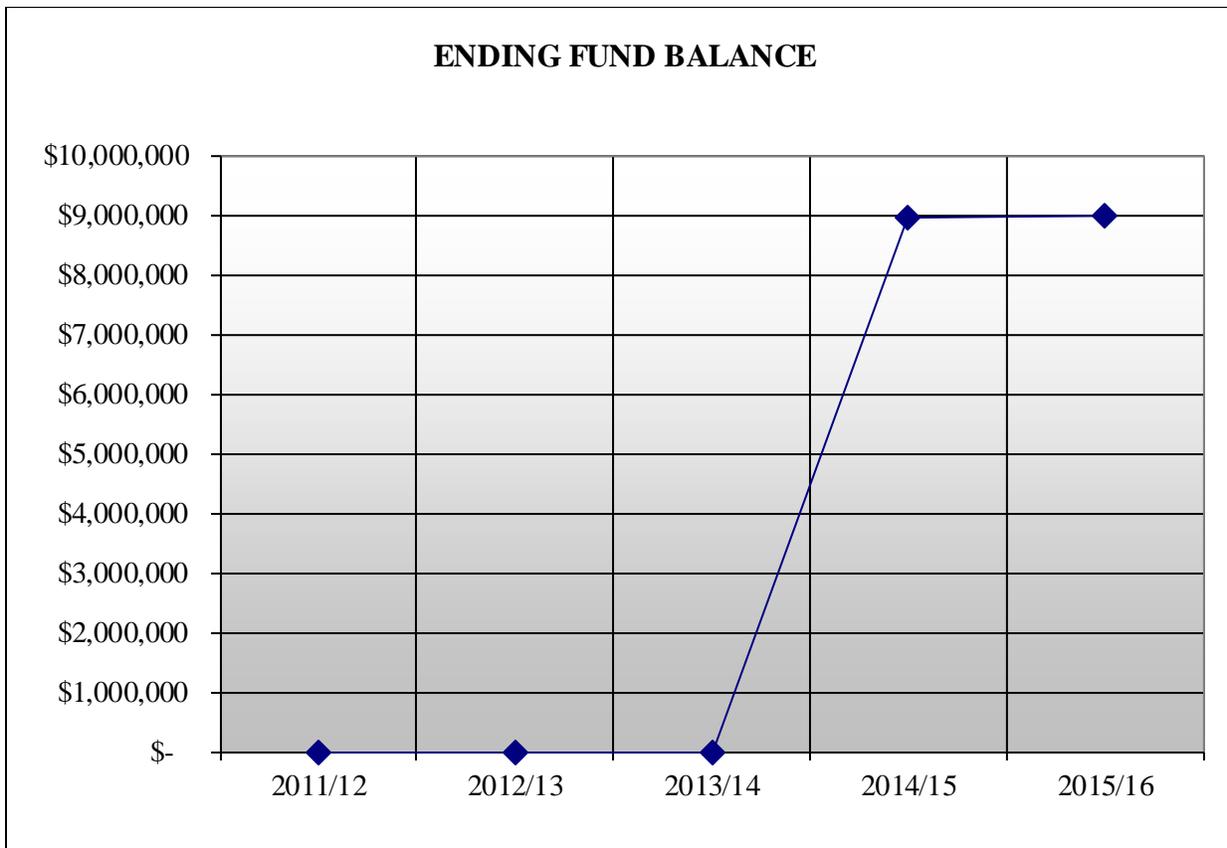
Fund No. 410

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Grants & Subventions				
STP-Hwys & Streets	\$ 1,083,361	\$ 959,790	\$ 3,101,000	\$ -
CMAQ-Hwys & Streets	1,112,645	157,173	860,000	-
Trans Enhancement (TE)	-	2,365,920	-	-
BTA	398,872	-	-	-
Development Services				
Traffic Mitigation Fees	730,923	600,000	500,000	500,000
Underground Utilities Fees	(12,597)	-	-	-
Bridge Policy Fees	60,336	300,000	180,000	150,000
Slurry Seal Fees	(362)	-	-	-
Misc. Develop. Fees	-	22,000	-	-
Interest Income	50,450	29,980	33,850	33,850
Net Adjustment Fair Value	(26,329)	-	-	-
Developers/Private	-	2,700	300,000	1,500,000
From Other Governments	-	15,000	-	-
<b>Total Revenues</b>	<b>\$ 3,397,299</b>	<b>\$ 4,452,563</b>	<b>\$ 4,974,850</b>	<b>\$ 2,183,850</b>
<b>Capital Expenditures</b>				
Capital Projects-General	\$ 5,966,038	\$ 9,516,000	\$ 15,220,000	\$ 8,810,000
<b>Transfer (to)/from Other Funds</b>				
General Fund	\$ (300,000)	\$ 2,500,000	\$ -	\$ -
TDA Article 8 Roads Fund	2,653,487	3,400,583	3,400,000	3,400,000
TDA Article 3 Fund	77,350	61,078	135,000	-
Gas Tax Fund	967,902	465,000	600,000	600,000
Citywide Lighting/Lndscp Fund	74,000	-	-	-
City Hall Facility Fund	-	-	400,000	-
Transit Fund	22,930	-	-	-
Water Utility Fund	56,336	100,000	300,000	-
<b>Net Transfers (to)/from     Other Funds</b>	<b>\$ 3,552,005</b>	<b>\$ 6,526,661</b>	<b>\$ 4,835,000</b>	<b>\$ 4,000,000</b>

# CAMARILLO CORRIDOR PROJECT AREA FUND

## Fund Balance Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Available Fund					
Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ 8,954,654
Revenues	-	-	-	12,154,654	13,250
Expenditures	-	-	-	(3,200,000)	-
<b>Estimated Fund</b>					
<b>Balance June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,954,654</b>	<b>\$ 8,967,904</b>





**Revenues and Expenditures**

**Fund No. 429**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ 13,250	\$ 13,250
Miscellaneous	-	-	12,141,404	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,154,654</b>	<b>\$ 13,250</b>
<b>Capital Expenditures</b>				
Capital Projects-General	\$ -	\$ -	\$ 3,200,000	\$ -

**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 programs, 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 and the Federal Motor Carrier Safety Administration 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.

## Major Accomplishments 2012-2014

- ◆ Closed out 67% of open general liability claims and 47% of open workers' compensation claims.
- ◆ Organized the activities of the Camarillo Safety Committee.
- ◆ Administered Safety Incentive Program.
- ◆ Administered Employee Wellness 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 2014-2016**

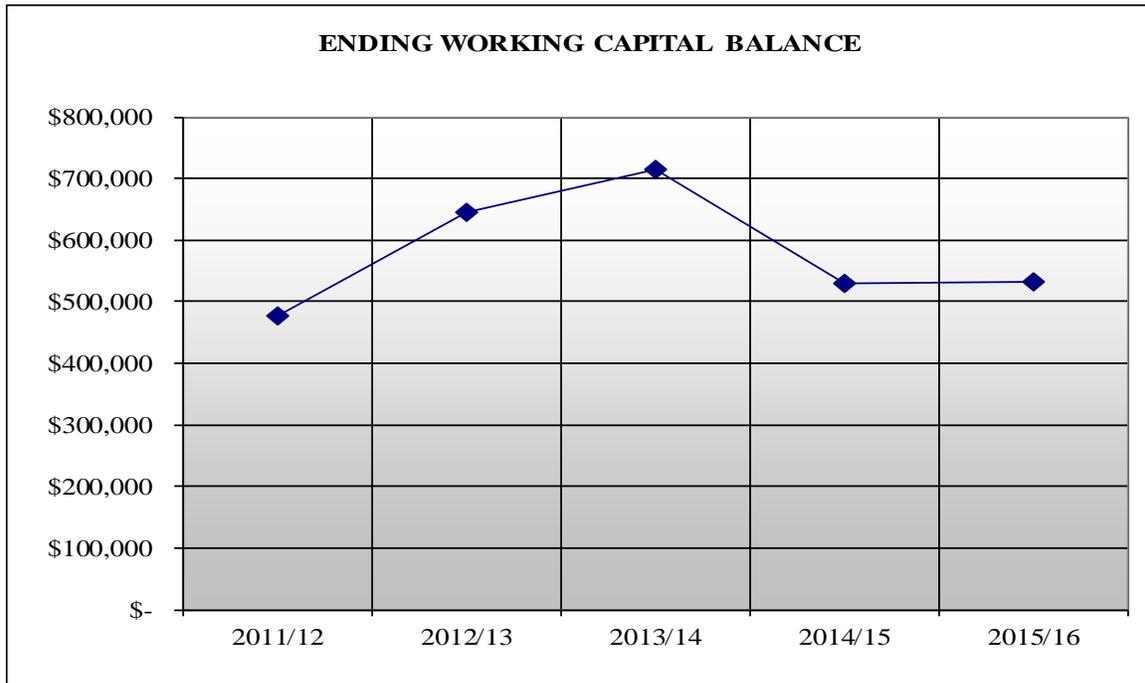
- ◆ Continue to review, develop, and implement comprehensive risk management policies and procedures.
- ◆ Continue to monitor general liability and workers' compensation claims and reports.
- ◆ Continue administering safety training in compliance with Cal/OSHA regulations.
- ◆ Further develop and administer 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	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 297,615	\$ 475,703	\$ 645,154	\$ 713,751	\$ 528,658
Revenues	1,916,039	2,059,392	2,392,375	2,616,065	2,281,468
Expenses	(1,737,951)	(1,877,255)	(2,325,278)	(2,803,158)	(2,279,572)
<b>Adjustments to Working Capital</b>					
Non-spendable items	-	(14,093)	-	-	-
Vacation/Sick Adjust.	-	1,407	1,500	2,000	2,000
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 475,703</b>	<b>\$ 645,154</b>	<b>\$ 713,751</b>	<b>\$ 528,658</b>	<b>\$ 532,554</b>

**Full-Time Equivalent Employees**

	1.75	1.85	1.85	1.85	1.85
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Revenues and Expenses

Description	Actual	Amended	Adopted Budget	
	2012/13	Budget 2013/14	2014/15	2015/16
<b>Revenues</b>				
Other Operating	\$ 409	\$ 4,615	\$ -	\$ -
Interest Income	(404)	-	1,900	1,900
Reimbursements	71,106	67,480	71,420	74,270
Other Non-operating	14,569	-	-	-
General Insurances	1,743,611	2,099,600	2,311,895	1,974,448
Vision & Dental	230,101	220,680	230,850	230,850
<b>Total Revenues</b>	<b>\$ 2,059,392</b>	<b>\$ 2,392,375</b>	<b>\$ 2,616,065</b>	<b>\$ 2,281,468</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 336,575	\$ 347,053	\$ 304,770	\$ 248,386
Operational Charges	1,518,132	1,955,729	2,483,864	2,015,819
Allocations	22,548	22,496	14,524	15,367
<b>Total Expenses</b>	<b>\$ 1,877,255</b>	<b>\$ 2,325,278</b>	<b>\$ 2,803,158</b>	<b>\$ 2,279,572</b>

**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 2012-2014**

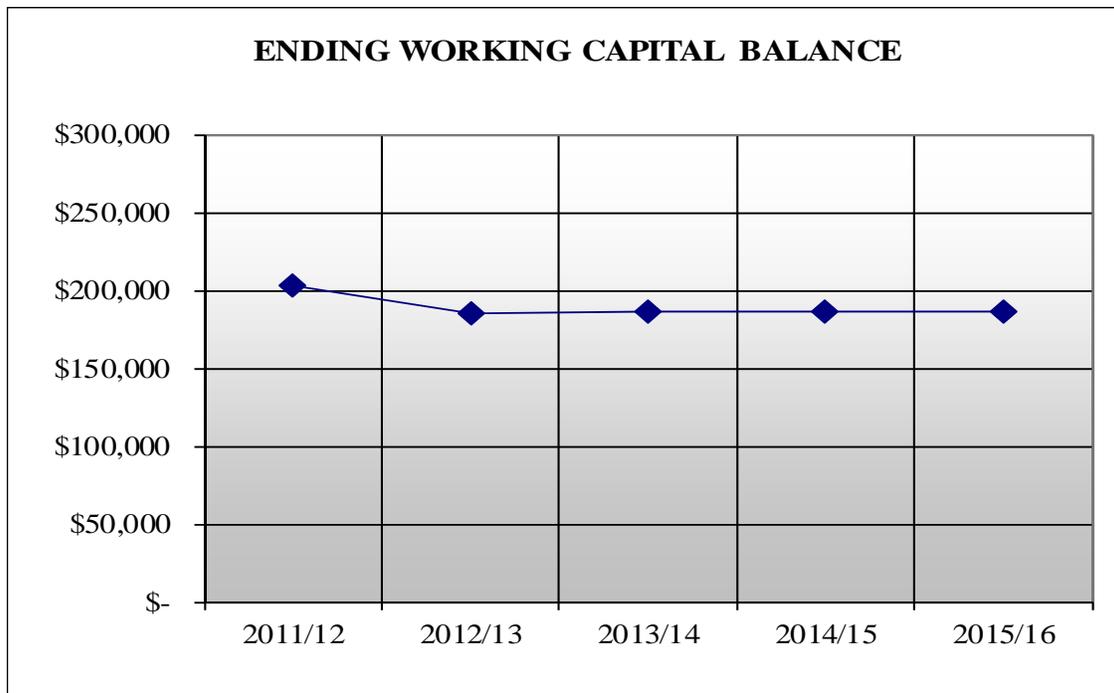
- ◆ Administered Pay for Performance Plan.
- ◆ Monitored Employee Performance Plan.
- ◆ Conducted formal confidential investigations.
- ◆ Completed annual benefit enrollment process.
- ◆ Completed Meet and Discuss Process – implemented all changes, documented and recorded all necessary contracts and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

**Goals and Objectives 2014-2016**

- ◆ Continue citywide training program.
- ◆ Continue to evaluate Pay for Performance Plan.
- ◆ Conduct annual salary survey.
- ◆ Conduct annual Meet and Discuss process.
- ◆ Develop Retirement Health Savings (RHS) Plan for employees.
- ◆ Implement changes to various programs to comply with revised Personnel Rules.

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 163,503	\$ 203,528	\$ 184,600	\$ 186,548	\$ 185,956
Revenues	458,773	473,820	608,940	430,165	370,259
Expenses	(418,748)	(492,748)	(608,492)	(432,257)	(370,918)
Adjustments to Working Capital					
Vacation/Sick Adjust.	-	-	1,500	1,500	1,500
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 203,528</b>	<b>\$ 184,600</b>	<b>\$ 186,548</b>	<b>\$ 185,956</b>	<b>\$ 186,797</b>
<b>Full-Time Equivalent Employees</b>	1.65	1.85	1.85	1.85	1.85



# HUMAN RESOURCES FUND

Fund No. 520

## Revenues and Expenses

Description	Actual		Amended Budget	
	2012/13	2013/14	2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ 947	\$ 440	\$ 550	\$ 550
Net Adjustment Fair Value	(494)	-	-	-
Other Non-operating	14,569	-	-	-
ISF Allocated Charges	458,798	608,500	429,615	369,709
<b>Total Revenues</b>	<b>\$ 473,820</b>	<b>\$ 608,940</b>	<b>\$ 430,165</b>	<b>\$ 370,259</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 310,153	\$ 328,602	\$ 286,714	\$ 229,989
Operational Charges	117,011	222,500	95,300	94,300
Allocations	65,584	57,390	50,243	46,629
<b>Total Expenses</b>	<b>\$ 492,748</b>	<b>\$ 608,492</b>	<b>\$ 432,257</b>	<b>\$ 370,918</b>

**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 Systems 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 Systems (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 Systems supports a total of 325 personal computers, 51 network servers, and one AS/400 mid-range computer, which serves City Hall, Corporation Yard, Sanitary Plant, Camarillo Library, and old Courthouse. Information Systems also provides installation, upgrades, technical support, and end-user training to all sites.

**Service Level Trends** – Service levels for Information Systems have continued to increase.

**Major Accomplishments 2012-2014**

- ◆ Installed wireless internet access point in Council Chambers.
- ◆ Completed new computer/software upgrade of all City computers, including Windows 7 operating system and Microsoft Office 2013.
- ◆ Installed new tape backup server.
- ◆ Installed Online Building Permits application.
- ◆ Performed yearly HTE Disaster Testing.
- ◆ Facilitated change of bank and credit card processors.
- ◆ Began managing Remittance Processor PC’s check images.
- ◆ Implemented Electronic Funds Transfer in HTE.
- ◆ Implemented ArcGIS Server.
- ◆ Implemented internal web mapping applications.
- ◆ Implemented 2013 aerial photo.
- ◆ Updated Storm Drain Atlas.

**Goals and Objectives 2014-2016**

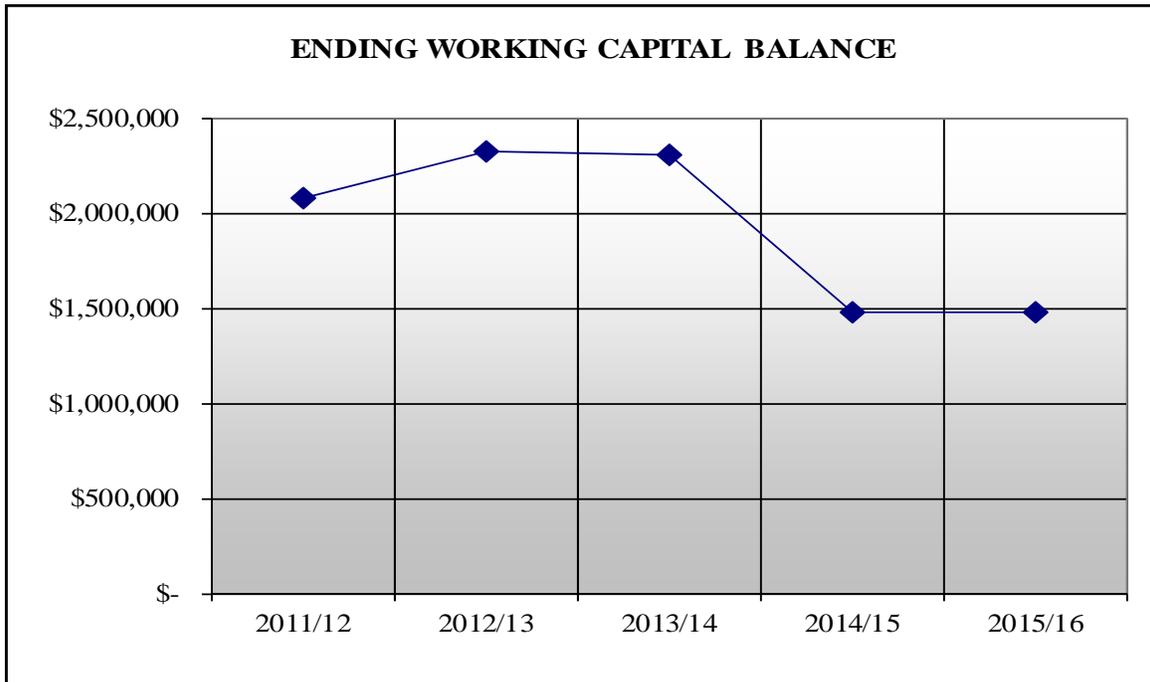
- ◆ Continue virtualizing network servers.
- ◆ Upgrade City Hall – Network Infrastructure.
- ◆ Implement 2014 Aerial photo.
- ◆ Implement public web mapping applications.
- ◆ Update Water Distribution Atlas.

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital					
July 1	\$ 1,850,780	\$ 2,077,490	\$ 2,321,795	\$ 2,303,094	\$ 1,476,052
Revenues	2,183,270	2,121,875	1,725,570	1,229,546	1,730,518
Expenses	(2,004,682)	(1,932,058)	(1,863,421)	(2,119,588)	(1,788,320)
Adjustments to Working Capital					
Depreciation Expense	72,248	61,584	98,650	48,500	48,500
Capital Outlay	(80,974)	3,074	-	-	-
Vacation/Sick Adjust	56,848	(10,170)	20,500	14,500	14,500
<b>Estimated Working Capital Balance</b>					
<b>June 30</b>	<b>\$ 2,077,490</b>	<b>\$ 2,321,795</b>	<b>\$ 2,303,094</b>	<b>\$ 1,476,052</b>	<b>\$ 1,481,250</b>

**Full-Time Equivalent  
Employees**

	7.77	7.67	6.62	6.62	6.62
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Revenues and Expenses

Fund No. 530

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
EMPG Grant	\$ 4,867	\$ -	\$ -	\$ -	\$ -
Photocopy & Map	120	600	-	-	-
Other Operating	1,272	32,630	200	200	200
Interest Income	9,390	5,240	5,600	5,600	5,600
Net Adjust. Fair Value	(4,901)	-	-	-	-
Reimbursements	1,649	-	-	-	-
Gain-Asset Disposal	(3,074)	-	-	-	-
Other Non-operating	1,455	-	-	-	-
ISF Allocated Charges	2,111,097	1,687,100	1,223,746	1,724,718	1,724,718
<b>Total Revenues</b>	<b>\$ 2,121,875</b>	<b>\$ 1,725,570</b>	<b>\$ 1,229,546</b>	<b>\$ 1,730,518</b>	<b>\$ 1,730,518</b>
<b>Expenses-Information Systems</b>					
Salaries and Benefits	\$ 528,455	\$ 448,795	\$ 451,356	\$ 462,351	\$ 462,351
Operational Charges	470,570	398,365	543,956	336,865	336,865
Allocations	119,438	112,934	106,023	92,742	92,742
Capital Expenses	-	15,000	45,000	-	-
<b>Info. Systems Total</b>	<b>1,118,463</b>	<b>975,094</b>	<b>1,146,335</b>	<b>891,958</b>	<b>891,958</b>
<b>Expenses-Telephone Systems</b>					
Salaries and Benefits	18,477	21,844	21,585	22,067	22,067
Operational Charges	43,990	64,700	70,480	64,980	64,980
Allocations	372	510	345	298	298
<b>Tele. Systems Total</b>	<b>62,839</b>	<b>87,054</b>	<b>92,410</b>	<b>87,345</b>	<b>87,345</b>
<b>Expenses-GIS</b>					
Salaries and Benefits	364,873	365,395	368,667	377,960	377,960
Operational Charges	25,882	21,650	30,650	55,650	55,650
Allocations	8,411	11,089	7,487	6,466	6,466
<b>GIS Total</b>	<b>399,166</b>	<b>398,134</b>	<b>406,804</b>	<b>440,076</b>	<b>440,076</b>

Revenues and Expenses

Description	Actual	Amended	Adopted Budget	
	2012/13	Budget 2013/14	2014/15	2015/16
Expenses-Library I.S. Services				
Salaries and Benefits	207,774	226,685	226,471	231,959
Operational Charges	77,669	71,540	139,839	84,830
Allocations	4,563	6,264	4,229	3,652
Capital Expenses	-	-	55,000	-
Library I.S. Svc. Total	290,006	304,489	425,539	320,441
Depreciation/Amortization				
Depreciation Expense	61,584	98,650	48,500	48,500
Total Expenses	\$ 1,932,058	\$ 1,863,421	\$ 2,119,588	\$ 1,788,320

**Mission** – To procure fuel-efficient vehicles for the City fleet in a cost-effective manner, and extend the useful life of the fleet while maintaining safe operating conditions.

**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, and review repair expense budgets.
- ◆ Input month-end service/repair costs 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 2012-2014

- ◆ 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 5-year Projected Replacement Cost Set Aside Schedule to ensure sufficient vehicle and equipment funding.
- ◆ Standardized the vehicle fleet to simplify ordering, increase buying power, consolidate parts inventory, enhance mechanic training, provide flexibility to shift assets across the divisions, and give equitability across the driver base.

### Goals and Objectives 2014-2016

- ◆ 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.
- ◆ Follow the requirements of the Air Pollution Control District's Permit to Operate for portable diesel engine generators.
- ◆ Maintain the standardized fleet.

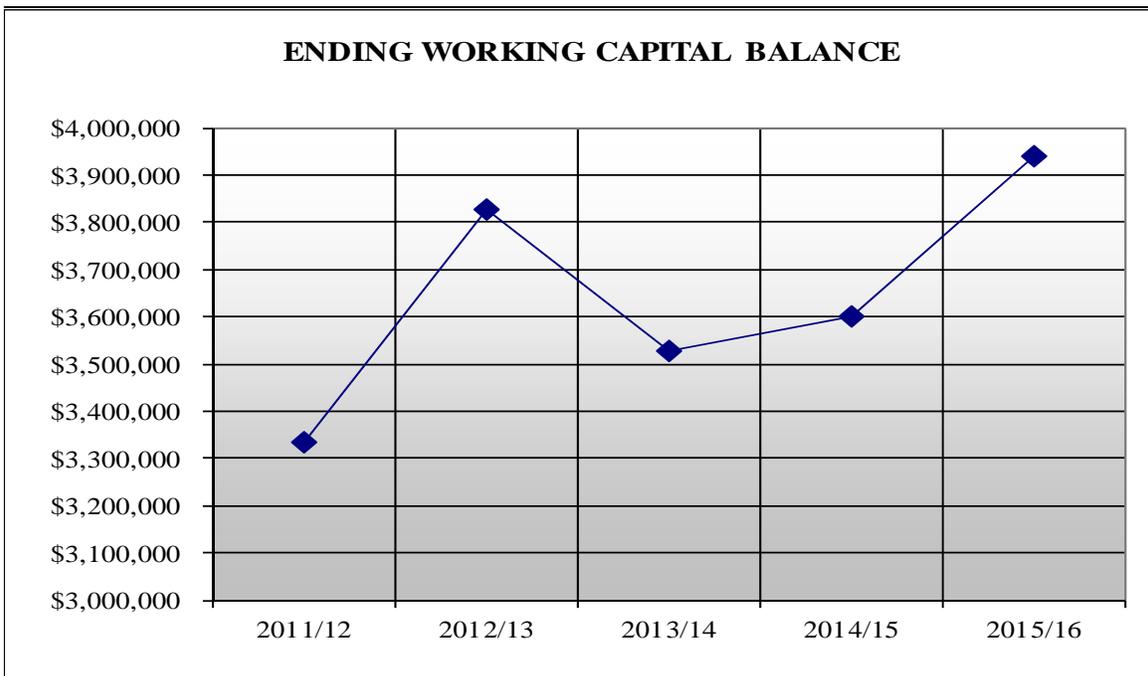
# VEHICLES & EQUIPMENT FUND

## Working Capital Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 3,261,191	\$ 3,334,907	\$ 3,824,971	\$ 3,529,102	\$ 3,601,793
Revenues	817,068	909,995	878,133	913,590	925,090
Expenses	(812,457)	(787,463)	(1,595,004)	(1,331,304)	(1,126,259)
Net Transfers (to)/from Other Funds	50,430	93,716	30,202	156,705	204,965
Adjustments to Working Capital					
Depreciation Expense	343,092	355,958	381,700	328,700	328,700
Capital Outlay	(329,619)	(84,955)	-	-	-
Vacation/Sick Adjust.	5,202	2,813	9,100	5,000	5,000
<b>Estimated Working Capital Balance</b>					
<b>June 30</b>	<b>\$ 3,334,907</b>	<b>\$ 3,824,971</b>	<b>\$ 3,529,102</b>	<b>\$ 3,601,793</b>	<b>\$ 3,939,289</b>

### Full-Time Equivalent Employees

	2.45	2.45	2.45	2.45	2.45
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# VEHICLES & EQUIPMENT FUND

## Revenues, Expenses and Transfers

Fund No. 540

Description	Actual		Amended Budget	
	2012/13	2013/14	2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ 14,980	\$ 8,250	\$ 10,550	\$ 10,550
Net Adjustment Fair Value	(7,818)	-	-	-
Gain-Asset Disposal	40,779	-	-	-
Other Non-operating	985	2,723	-	-
Vehicle Usage	321,075	357,000	304,540	304,540
Vehicle Maintenance	539,994	510,160	598,500	610,000
<b>Total Revenues</b>	<b>\$ 909,995</b>	<b>\$ 878,133</b>	<b>\$ 913,590</b>	<b>\$ 925,090</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 319,411	\$ 332,960	\$ 328,483	\$ 336,828
Operational Charges	89,802	132,850	132,770	132,770
Allocation/Depreciation	378,250	405,535	346,366	346,131
Capital Expenses	84,957	723,659	523,685	310,530
Contra - Fixed Asset Cap.	(84,957)	-	-	-
<b>Total Expenses</b>	<b>\$ 787,463</b>	<b>\$ 1,595,004</b>	<b>\$ 1,331,304</b>	<b>\$ 1,126,259</b>
<b>Transfers (to)/from Other Funds</b>				
General Fund	\$ 53,398	\$ -	\$ 28,700	\$ -
Gas Tax Fund	-	27,729	128,005	204,965
CSD Operating Fund	40,318	2,473	-	-
<b>Net Transfers (to)/from Other Funds</b>	<b>\$ 93,716</b>	<b>\$ 30,202</b>	<b>\$ 156,705</b>	<b>\$ 204,965</b>

**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 contractors. Facilities include:

- ◆ City Hall
- ◆ Corporation Yard
- ◆ Police Station
- ◆ Camarillo Library
- ◆ Camarillo Ranch
- ◆ Camarillo Chamber of Commerce

Activities include plumbing, carpentry, electrical, painting, building repairs, new construction, and building security. Servicing of heating, ventilation & air conditioning (HVAC) systems, custodial service, security and fire alarm systems, fire suppression systems, elevators, automatic gates, and emergency generator and UPS systems are provided through maintenance contracts and overseen by Facilities personnel.

**Service Level Trends** – Maintenance has increased as the building systems age.

### Major Accomplishments 2012-2014

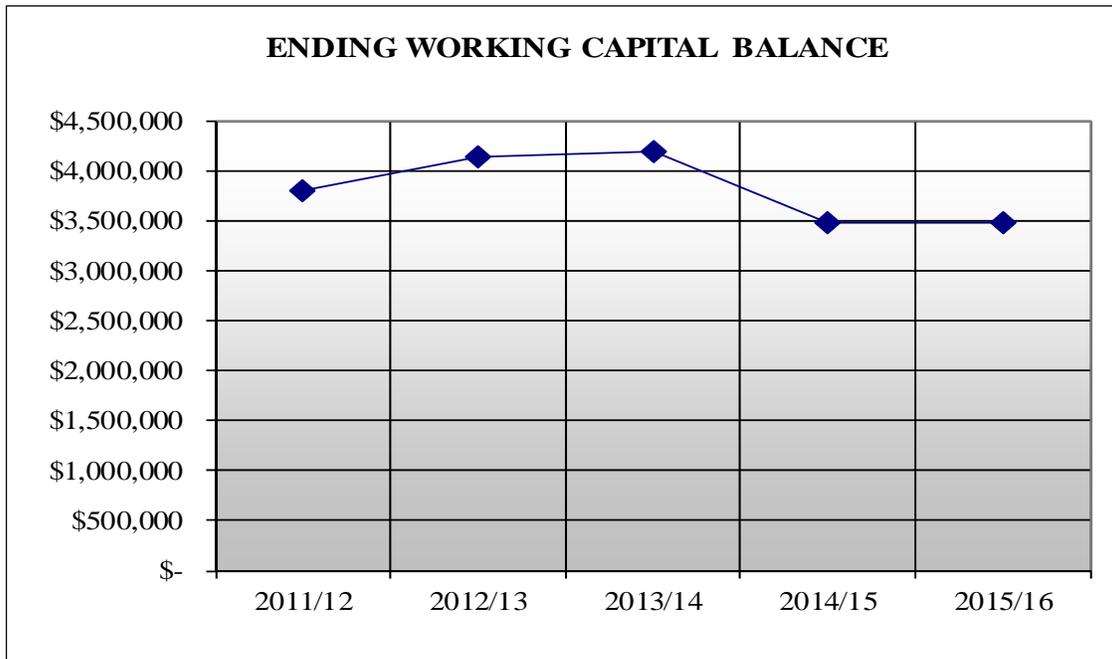
- ◆ Reduced overall electrical and water consumption at City Hall, Corp Yard, and Camarillo Library.
- ◆ Installed LED building entrance lights at City Hall.
- ◆ Performed energy efficient HVAC control upgrades at the Camarillo Library.
- ◆ Installed new emergency lighting UPS system for the Camarillo Library.
- ◆ Installed a battery powered emergency lowering system for the Camarillo Library elevators.
- ◆ Installed a new emergency power generator system for the Police facility and Emergency Operations Center.
- ◆ Repaved the parking lot at the Police facility.
- ◆ Installed new exterior glass at the Police Facility.
- ◆ Performed termite fumigation at City Hall and Police facilities.

### Goals and Objectives 2014-2016

- ◆ Continue to reduce electrical and other utility consumption at City operated facilities.
- ◆ Continue to perform preventive maintenance tasks at all City owned facilities.
- ◆ Replace the carpet at City Hall.
- ◆ Enhance exterior security at City Hall.
- ◆ Attain Gold Level Energy Leader by Southern California Edison.
- ◆ Follow the recommended improvements provided by the JPIA Risk Management Evaluation.
- ◆ Re-bid maintenance contracts whenever possible to obtain cost savings.

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 3,465,998	\$ 3,805,867	\$ 4,140,482	\$ 4,183,574	\$ 3,485,048
Revenues	1,547,046	1,507,949	1,359,100	1,311,818	1,094,085
Expenses	(1,294,488)	(1,297,065)	(1,531,108)	(1,789,694)	(1,285,191)
Net Transfers (to)/from Other Funds	-	-	-	(400,000)	-
Adjustments to Working Capital					
Depreciation Expense	180,933	179,707	210,100	176,850	176,850
Principal Payments on Capital Leases	(114,986)	(59,256)	-	-	-
Vacation/Sick Adjust.	21,364	3,280	5,000	2,500	2,500
<b>Estimated Working Capital Balance</b>					
<b>June 30</b>	<b>\$ 3,805,867</b>	<b>\$ 4,140,482</b>	<b>\$ 4,183,574</b>	<b>\$ 3,485,048</b>	<b>\$ 3,473,292</b>
<b>Full-Time Equivalent Employees</b>	1.53	1.38	1.23	1.23	1.23

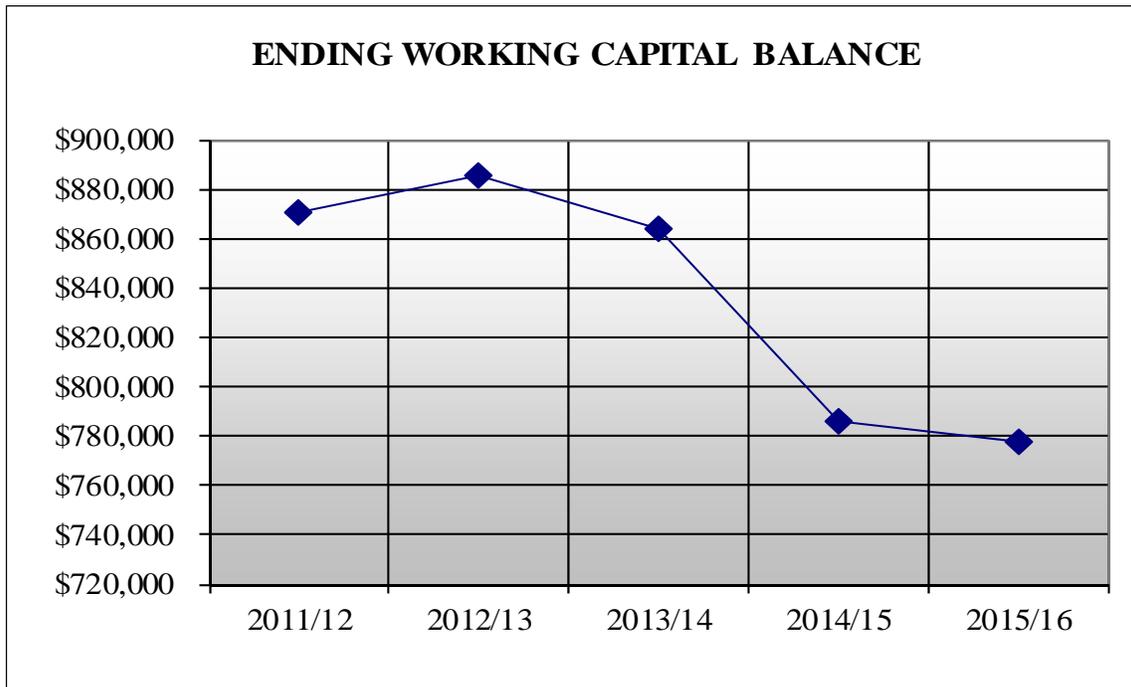


Revenues, Expenses and Transfers

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ 16,634	\$ 9,100	\$ 11,350	\$ 11,350
Net Adjust. Fair Value	(8,681)	-	-	-
ISF Allocated Charges	1,499,996	1,350,000	1,300,468	1,082,735
<b>Total Revenues</b>	<b>\$ 1,507,949</b>	<b>\$ 1,359,100</b>	<b>\$ 1,311,818</b>	<b>\$ 1,094,085</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 182,925	\$ 185,899	\$ 186,163	\$ 191,691
Operational Charges	301,792	336,337	395,410	335,610
Allocation/Depreciation	812,348	904,222	859,721	757,890
Capital Expenses	-	45,400	348,400	-
Capital Lease-Prin. Pyts.	114,986	59,250	-	-
Contra to Capital Lease	(114,986)	-	-	-
<b>Total Expenses</b>	<b>\$ 1,297,065</b>	<b>\$ 1,531,108</b>	<b>\$ 1,789,694</b>	<b>\$ 1,285,191</b>
Transfer (to)/from CIP Fund	\$ -	\$ -	\$ (400,000)	\$ -

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 845,552	\$ 870,305	\$ 885,079	\$ 864,240	\$ 786,330
Revenues	200,062	197,767	186,240	161,778	188,606
Expenses	(264,675)	(301,907)	(338,029)	(366,188)	(323,806)
Adjustments to Working Capital					
Depreciation Expense	105,542	127,664	129,450	126,000	126,000
Principal Payments on Capital Leases	(16,918)	(8,718)	-	-	-
Vacation/Sick Adjust.	742	34	1,500	500	500
Other, net	-	(66)	-	-	-
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 870,305</b>	<b>\$ 885,079</b>	<b>\$ 864,240</b>	<b>\$ 786,330</b>	<b>\$ 777,630</b>
<b>Full-Time Equivalent Employees</b>	0.16	0.21	0.21	0.21	0.21



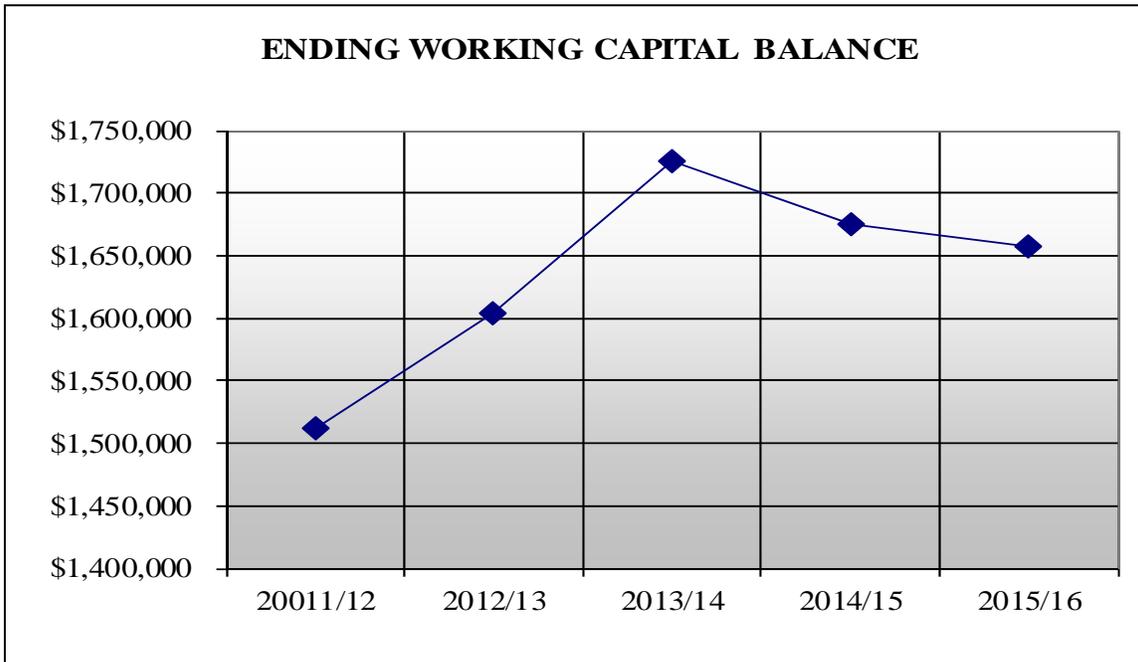
## Revenues and Expenses

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
Interest Income	\$ 3,694	\$ 1,940	\$ 2,450	\$ 2,450	
Net Adjust. Fair Value	(1,928)	-	-	-	
Other Non-operating	16,001	14,300	14,300	6,150	
ISF Allocated Charges	180,000	170,000	145,028	180,006	
<b>Total Revenues</b>	<b>\$ 197,767</b>	<b>\$ 186,240</b>	<b>\$ 161,778</b>	<b>\$ 188,606</b>	
<b>Expenses</b>					
Salaries and Benefits	\$ 31,416	\$ 34,023	\$ 33,385	\$ 34,317	
Operational Charges	53,213	66,000	95,400	79,800	
Allocation/Depreciation	217,278	229,306	198,903	209,689	
Capital Expenses	-	-	38,500	-	
Capital Lease-Prin. Pyts	16,918	8,700	-	-	
Contra to Capital Lease	(16,918)	-	-	-	
<b>Total Expenses</b>	<b>\$ 301,907</b>	<b>\$ 338,029</b>	<b>\$ 366,188</b>	<b>\$ 323,806</b>	

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	20011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 1,268,110	\$ 1,511,765	\$ 1,603,999	\$ 1,725,952	\$ 1,674,452
Revenues	482,152	412,295	243,580	101,620	119,590
Expenses	(375,228)	(233,500)	(277,477)	(299,720)	(283,240)
Adjustments to Working Capital					
Depreciation Expense	134,857	138,609	153,850	146,100	146,100
Capital Outlay	-	(225,134)	-	-	-
Vacation/Sick Adjust.	1,874	(36)	2,000	500	500
<b>Estimated Working Capital Balance</b>					
<b>June 30</b>	<b>\$ 1,511,765</b>	<b>\$ 1,603,999</b>	<b>\$ 1,725,952</b>	<b>\$ 1,674,452</b>	<b>\$ 1,657,402</b>

Full-Time Equivalent Employees	2011/12	2012/13	2013/14	2014/15	2015/16
	0.26	0.31	0.36	0.36	0.36



# POLICE FACILITY FUND

Fund No. 552

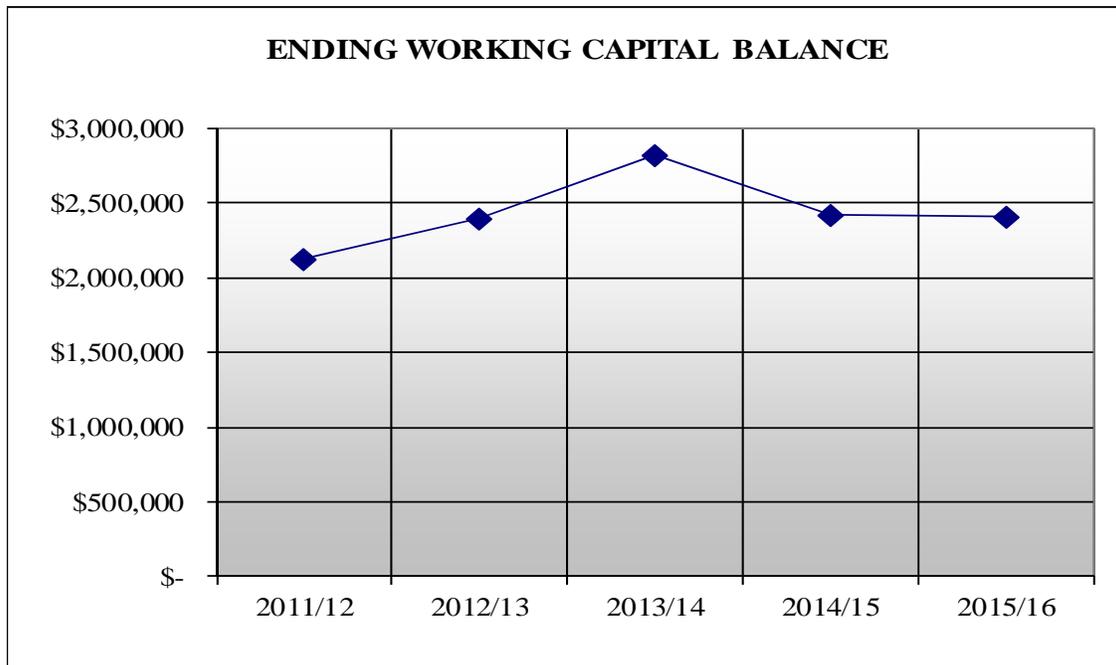
## Revenues and Expenses

Description	Actual		Amended Budget		Adopted Budget	
	2012/13		2013/14		2014/15	2015/16
<b>Revenues</b>						
UASI Grant	\$ 166,806	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	6,329		3,580		5,050	5,050
Net Adjust. Fair Value	(3,303)		-		-	-
Reimbursements	2,463					
ISF Allocated Charges	240,000		240,000		96,570	114,540
<b>Total Revenues</b>	<b>\$ 412,295</b>	<b>\$ -</b>	<b>\$ 243,580</b>	<b>\$ -</b>	<b>\$ 101,620</b>	<b>\$ 119,590</b>
<b>Expenses</b>						
Salaries and Benefits	\$ 43,996	\$ 51,571	\$ 50,688	\$ 52,196		
Operational Charges	36,563		67,750		76,250	69,250
Allocation/Depreciation	152,941		158,156		148,882	149,294
Capital Expenses	225,134		-		23,900	12,500
Contra to Capital Expenditures	(225,134)		-		-	-
<b>Total Expenses</b>	<b>\$ 233,500</b>	<b>\$ 277,477</b>	<b>\$ 299,720</b>	<b>\$ 283,240</b>		

Working Capital Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 1,774,186	\$ 2,123,205	\$ 2,397,750	\$ 2,826,804	\$ 2,425,844
Revenues	1,431,191	1,302,927	1,529,340	766,934	1,084,776
Expenses	(2,061,251)	(2,111,608)	(2,234,536)	(2,215,694)	(2,150,429)
Net Transfers (to)/from Other Funds	26,670	-	-	-	-
Adjustments to Working Capital					
Depreciation Expense	1,123,332	1,086,643	1,127,250	1,046,300	1,046,300
Capital Outlay	(26,944)	-	-	-	-
Capital Contribution	(138,282)	-	-	-	-
Vacation/Sick Adjust.	(5,697)	(3,417)	7,000	1,500	1,500
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 2,123,205</b>	<b>\$ 2,397,750</b>	<b>\$ 2,826,804</b>	<b>\$ 2,425,844</b>	<b>\$ 2,407,991</b>

Full-Time Equivalent Employees	2011/12	2012/13	2013/14	2014/15	2015/16
	1.44	1.54	1.59	1.59	1.59



# LIBRARY FACILITY FUND

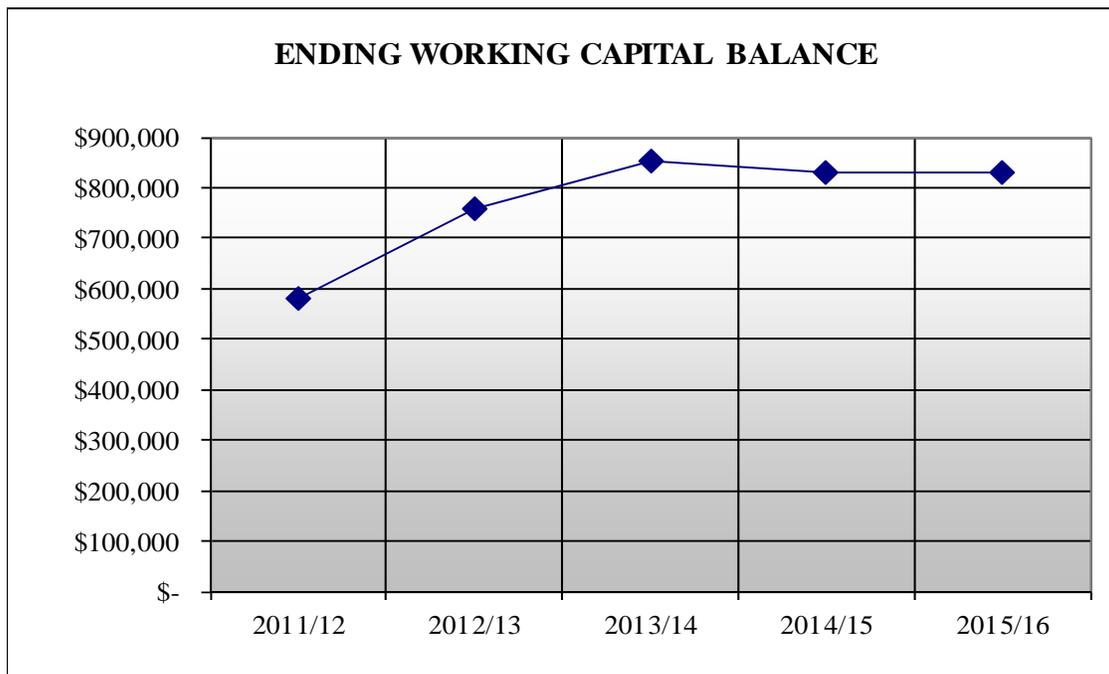
Fund No. 553

## Revenues and Expenses

Description	Actual		Amended Budget	
	2012/13	2013/14	2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ 9,358	\$ 5,500	\$ 7,800	\$ 7,800
Net Adjustment Fair Value	(4,884)	-	-	-
Reimbursements	3,652	-	-	-
Rental Income	10,390	10,930	8,500	8,500
Concession Rentals	8,495	9,130	-	-
Security Guard Service Rental	4,408	3,150	3,150	3,150
Photography	-	120	-	-
Other Non-operating	1,508	510	-	-
ISF Allocated Charges	1,270,000	1,500,000	747,484	1,065,326
<b>Total Revenues</b>	<b>\$ 1,302,927</b>	<b>\$ 1,529,340</b>	<b>\$ 766,934</b>	<b>\$ 1,084,776</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 195,508	\$ 212,840	\$ 208,696	\$ 214,230
Operational Charges	509,100	542,190	561,360	549,660
Allocation/Depreciation	1,407,000	1,479,506	1,445,638	1,386,539
<b>Total Expenses</b>	<b>\$ 2,111,608</b>	<b>\$ 2,234,536</b>	<b>\$ 2,215,694</b>	<b>\$ 2,150,429</b>

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 351,651	\$ 582,251	\$ 759,384	\$ 854,564	\$ 830,971
Revenues	322,745	241,315	171,720	47,430	70,430
Expenses	(145,607)	(119,094)	(130,640)	(125,123)	(126,330)
Adjustments to Working Capital					
Depreciation Expense	53,606	53,606	53,600	53,600	53,600
Vacation / Sick Adjust.	(144)	1,306	500	500	500
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 582,251</b>	<b>\$ 759,384</b>	<b>\$ 854,564</b>	<b>\$ 830,971</b>	<b>\$ 829,171</b>
<b>Full-Time Equivalent Employees</b>	0.15	0.13	0.13	0.13	0.13



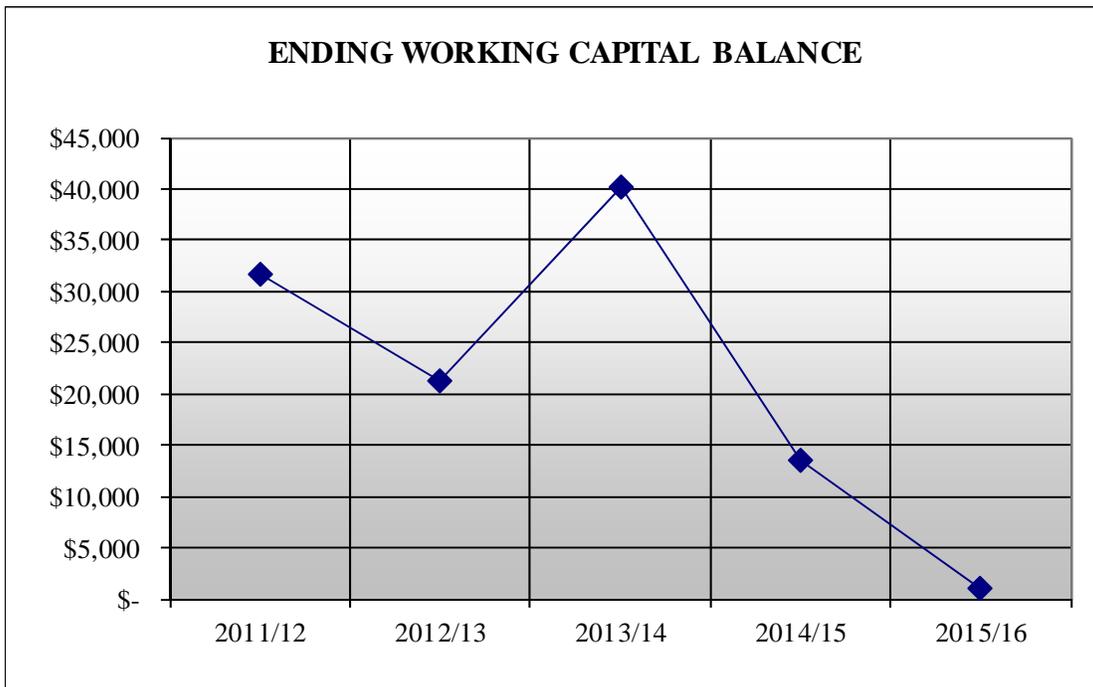
Revenues and Expenses

Description	Actual	Amended	Adopted Budget	
	2012/13	Budget 2013/14	2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ 2,751	\$ 1,720	\$ 2,500	\$ 2,500
Net Adjustment Fair Value	(1,436)	-	-	-
ISF Allocated Charges	240,000	170,000	44,930	67,930
<b>Total Revenues</b>	<b>\$ 241,315</b>	<b>\$ 171,720</b>	<b>\$ 47,430</b>	<b>\$ 70,430</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 36,887	\$ 38,445	\$ 38,225	\$ 39,636
Operational Charges	12,306	22,277	17,317	16,317
Allocation/Depreciation	69,901	69,918	69,581	70,377
<b>Total Expenses</b>	<b>\$ 119,094</b>	<b>\$ 130,640</b>	<b>\$ 125,123</b>	<b>\$ 126,330</b>

# CAMARILLO CHAMBER OF COMMERCE FACILITY FUND

## Working Capital Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 41,549	\$ 31,631	\$ 21,333	\$ 40,246	\$ 13,463
Revenues	220	54	40	100	100
Expenses	(24,640)	(24,604)	(65,877)	(41,683)	(34,389)
Net Transfers (to)/ from Other Funds	-	-	45,000	-	7,000
Adjustments to Working Capital					
Depreciation Expense	14,253	14,253	39,250	14,300	14,300
Vacation / Sick Adjust.	249	(1)	500	500	500
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 31,631</b>	<b>\$ 21,333</b>	<b>\$ 40,246</b>	<b>\$ 13,463</b>	<b>\$ 974</b>
<b>Full-Time Equivalent Employees</b>	0.07	0.07	0.07	0.07	0.07



# CAMARILLO CHAMBER OF COMMERCE FACILITY FUND

**Fund No. 555**

**Revenues, Expenses and Transfers**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Interest Income	\$ 113	\$ 40	\$ 100	\$ 100
Net Adjustment Fair Value	(59)	-	-	-
<b>Total Revenues</b>	<b>\$ 54</b>	<b>\$ 40</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 6,990	\$ 8,185	\$ 8,398	\$ 8,717
Operational Charges	122	8,200	10,700	8,200
Allocation/Depreciation	17,492	42,492	17,285	17,472
Capital Expenses	-	7,000	5,300	-
<b>Total Expenses</b>	<b>\$ 24,604</b>	<b>\$ 65,877</b>	<b>\$ 41,683</b>	<b>\$ 34,389</b>
<b>Transfer (to)/from General Fund</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 7,000</b>



**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
- ◆ 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 2012-2014**

- ◆ 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 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.

- ◆ Continued battery recycling programs at City Hall, Camarillo Library, and Camarillo Senior Center.
- ◆ Complied with AB 939 requirements to “reduce, reuse, and recycle solid waste generated to the maximum extent feasible.” City diverted 74% of its solid waste from landfills as part of its compliance with AB 939.
- ◆ Complied with State Department of Toxic Substance Control requirements that require completion of FORM 303 to report the amount of household hazardous waste collected through the City’s Household Hazardous Waste Program
- ◆ Hosted free paper shredding events, in collaboration with the Pleasant Valley Recreation and Park District and Adolfo Camarillo High School, 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/Police Department staff.
- ◆ Updated the City’s recycling web page and included 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.
- ◆ Successfully implemented requirements of the statewide mandatory commercial recycling program.
- ◆ Worked closely with contracted solid waste hauler to provide residents and businesses friendly solid waste services in a safe and professional manner, at a competitive rate.

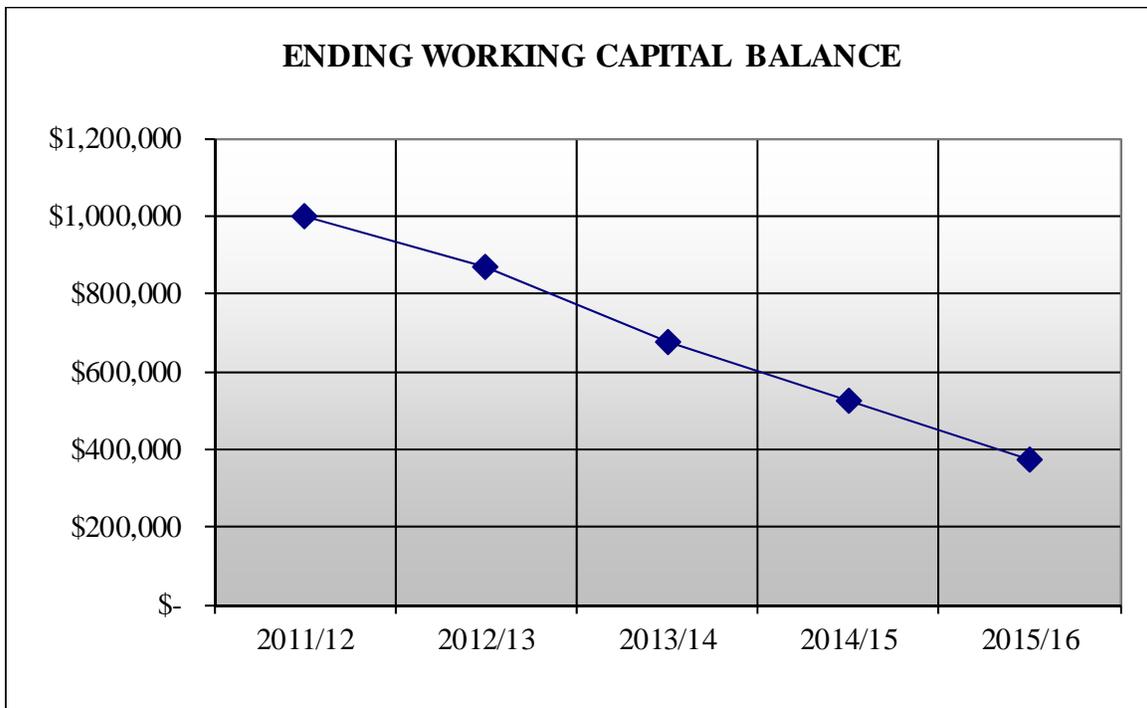
**Goals and Objectives 2014-2016**

- ◆ Provide backyard composters at reduced rates, and provide compost workshops.
- ◆ Provide household battery recycling for public use at various locations in the City.
- ◆ Provide free document shredding events in collaboration with Recreation and Park District and local nonprofit groups.
- ◆ Provide residents and the business community friendly solid waste service in a safe and professional manner, at a competitive rate.
- ◆ Continue communication with citizens through the bi-monthly *CityScene* newsletter.
- ◆ Provide “No Drugs Down the Drain” program in a cost efficient and secure manner with Sheriff/Police Department staff.
- ◆ Work with the Ventura Regional Sanitation District to extend the life of existing Toland Road landfill to fully utilize this resource to capacity.
- ◆ Continue to:
  - Fully comply with State Department of Toxic Substance Control and CalRecycle regulations through the Source Reduction and Recycling Element.
  - Enhance recycling and solid waste programs through cost efficiencies.
  - 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 pharmaceutical waste, electronic waste, and universal waste.
    - Education and outreach pertaining to requirements of the statewide mandatory commercial recycling program.
    - Household hazardous waste and e-waste diversion collection round-ups.

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 1,053,615	\$ 999,387	\$ 869,230	\$ 676,767	\$ 525,058
Revenues	6,044,239	6,056,198	6,064,930	6,057,755	6,057,755
Expenses	(6,100,797)	(6,184,139)	(6,260,893)	(6,210,464)	(6,208,230)
Adjustments to Working Capital					
Vacation/Sick Adjust.	2,330	(2,216)	3,500	1,000	1,000
<b>Estimated Working Capital Balance</b>					
<b>June 30</b>	<b>\$ 999,387</b>	<b>\$ 869,230</b>	<b>\$ 676,767</b>	<b>\$ 525,058</b>	<b>\$ 375,583</b>

Full-Time Equivalent Employees	2011/12	2012/13	2013/14	2014/15	2015/16
	0.98	0.98	0.98	0.98	0.98



# SOLID WASTE FUND

Fund No. 805

## Revenues and Expenses

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Used Oil Grant	\$ 18,886	\$ 19,040	\$ 18,875	\$ 18,875
Bev. Container Recycle Prog.	18,028	17,400	17,400	17,400
Compost Bin Program	1,875	1,260	1,260	1,260
Rubbish Collection	5,630,499	5,644,000	5,644,000	5,644,000
Source Reduct/Recover	188,123	189,160	187,500	187,500
Household Hazard. Waste	119,241	113,360	110,000	110,000
Solid Waste Bag Tags	435	400	400	400
Solid Waste Barrel Exchg	1,995	1,520	1,520	1,520
Late Payment Penalty	75,693	77,490	75,000	75,000
Interest Income	2,977	1,300	1,800	1,800
Net Adjust. Fair Value	(1,554)	-	-	-
<b>Total Revenues</b>	<b>\$ 6,056,198</b>	<b>\$ 6,064,930</b>	<b>\$ 6,057,755</b>	<b>\$ 6,057,755</b>
<b>Expenses-Solid Waste Contractor</b>				
Operational Charges	\$ 5,714,181	\$ 5,774,200	\$ 5,774,500	\$ 5,772,000
<b>Expenses-Solid Waste Planning</b>				
Salaries and Benefits	161,596	174,953	175,543	180,820
Operational Charges	219,654	256,575	209,289	204,289
Grants/Allocations	88,708	55,165	51,132	51,121
<b>Total Solid Waste Planning</b>	<b>469,958</b>	<b>486,693</b>	<b>435,964</b>	<b>436,230</b>
<b>Total Expenses</b>	<b>\$ 6,184,139</b>	<b>\$ 6,260,893</b>	<b>\$ 6,210,464</b>	<b>\$ 6,208,230</b>

**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 increased fleet of City buses.

### **Major Accomplishments 2012-2014**

- ◆ Purchased new transit vehicles for Dial-a-Ride service, including minivans.
- ◆ Initiated coordination efforts with east county transit agencies in conformance with the Ventura County Transportation Commission (VCTC) countywide transit study.
- ◆ 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 and initiated Sunday service.

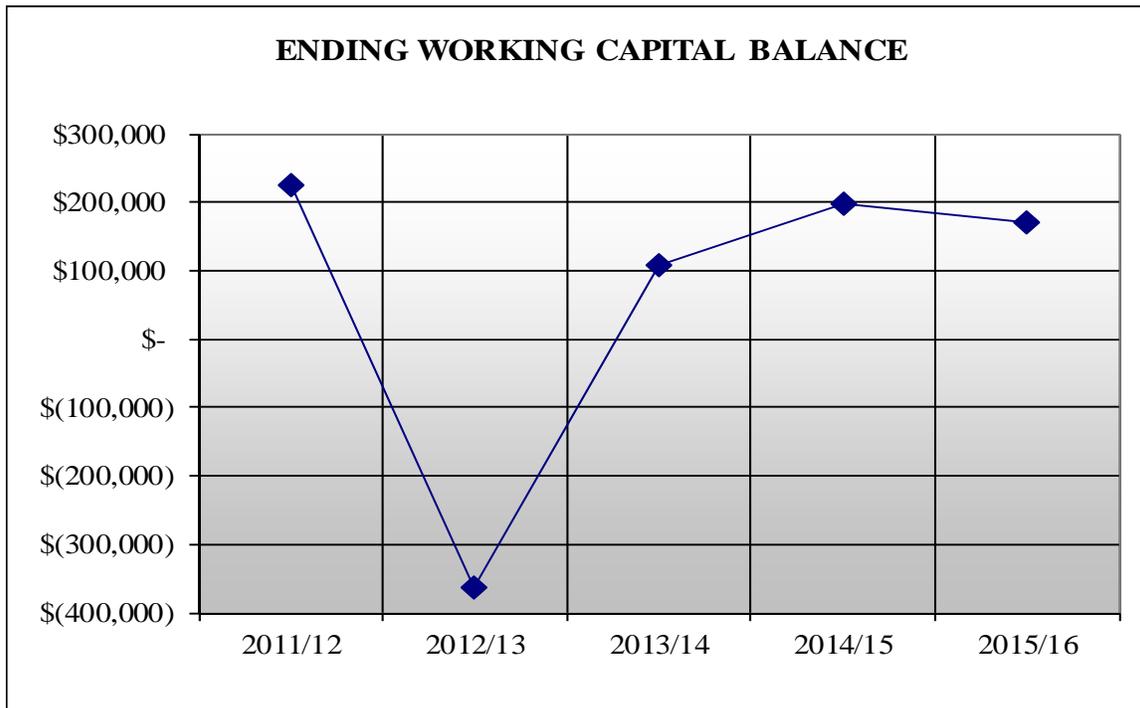
### **Goals and Objectives 2014-2016**

- ◆ Expand bus and minivan fleet for Dial-a-Ride service.
- ◆ Control costs for both Fixed-Route and Dial-a-Ride services.
- ◆ Continue maintenance of the Camarillo Train station.
- ◆ 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.
- ◆ Participate in East County Transit Alliance projects to enhance transit system connectivity.

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 206,515	\$ 226,304	\$ (363,491)	\$ 108,862	\$ 198,122
Revenues	629,297	266,957	1,944,316	1,331,140	2,421,440
Expenses	(1,510,090)	(1,650,849)	(2,285,163)	(2,312,980)	(3,501,326)
Net Transfers (to)/from Other Funds	800,000	702,070	665,000	920,000	900,000
Adjustments to Working Capital					
Depreciation Expense	143,628	165,466	144,200	150,100	150,100
Capital Outlay	(44,392)	(90,712)	-	-	-
Vacation/Sick Adjust.	1,346	17,273	4,000	1,000	1,000
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 226,304</b>	<b>\$ (363,491)</b>	<b>\$ 108,862</b>	<b>\$ 198,122</b>	<b>\$ 169,336</b>

Full-Time Equivalent Employees	2011/12	2012/13	2013/14	2014/15	2015/16
	1.20	0.95	1.05	1.05	1.05



# TRANSIT FUND

## Revenues, Expenses and Transfers

Fund No. 810

Description	Actual 2012/13	Amended		Adopted Budget	
		Budget 2013/14	2014/15	2015/16	
<b>Revenues</b>					
FTA Assist Bus O & M	\$ -	\$ 1,125,000	\$ 650,000	\$ 650,000	
FTA Metrolink Station O&M	47,380	66,700	66,700	66,700	
FTA Bus Fuel/Insurance	-	75,000	80,000	87,500	
FTA Staffing Assistance	-	92,200	92,200	95,000	
FTA Regional ADA	-	15,000	40,000	40,000	
FTA CSUCI City Link	-	-	90,000	90,000	
FTA Buses	72,569	211,431	200,000	280,000	
FTA Metrolink Station	-	230,000	-	1,000,000	
Other Operating	2,500	2,500	2,500	2,500	
Bus Fares-Regular	102,630	92,985	84,990	84,990	
Bus Fares-Leisure Village	16,000	16,000	16,000	16,000	
Bus Fares-Intercity	10,937	17,500	8,750	8,750	
Reimbursements	14,941	-	-	-	
<b>Total Revenues</b>	<b>\$ 266,957</b>	<b>\$ 1,944,316</b>	<b>\$ 1,331,140</b>	<b>\$ 2,421,440</b>	
<b>Expenses-Transit Operations</b>					
Salaries and Benefits	\$ 164,352	\$ 186,484	\$ 186,157	\$ 190,963	
Operational Charges	1,228,436	1,269,500	1,595,500	1,611,000	
Allocation/Depreciation	188,996	172,469	186,323	174,363	
Capital Expenses	90,712	331,710	250,000	350,000	
Contra to Capital Expenses	(90,712)	-	-	-	
<b>Total Transit Operations</b>	<b>1,581,784</b>	<b>1,960,163</b>	<b>2,217,980</b>	<b>2,326,326</b>	
<b>Expenses-Metrolink Station Maint</b>					
Operational Charges	69,065	95,000	95,000	95,000	
<b>Expenses-CIP Projects</b>					
	-	230,000	-	1,080,000	
<b>Total Transit Expenses</b>	<b>\$ 1,650,849</b>	<b>\$ 2,285,163</b>	<b>\$ 2,312,980</b>	<b>\$ 3,501,326</b>	
<b>Transfers (to)/from Other Funds</b>					
General Fund	\$ 575,000	\$ 500,000	\$ 920,000	\$ 900,000	
Cap. Improve. Projects Fund	(22,930)	-	-	-	
Air Quality Management Fund	150,000	165,000	-	-	
<b>Net Transfers (to)/from Other Funds</b>	<b>\$ 702,070</b>	<b>\$ 665,000</b>	<b>\$ 920,000</b>	<b>\$ 900,000</b>	

**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 13,043 service connections. In 2013, 54% 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 46% 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 and fourth active wells are located in the western portion of the City. The third well is on Daily Drive west of Las Posas, and the fourth well is located at the Camarillo Airport. Pumped groundwater is treated with chlorine for disinfection and with a “sequestering” agent to reduce discoloration from naturally-occurring minerals before being introduced into the distribution system. Water quality sampling is done for numerous parameters, taken at the wells, reservoirs, and throughout the water system. Test results are reported to the Department of Public Health on a monthly, quarterly, and annual basis. The Water Division maintains an infrastructure of over 216 miles of pipelines and related apparatus. Water valves and hydrants are inspected periodically and maintained, ensuring that they are in good repair at all times. Meters at each of the service connections are read and billed monthly, with minor repairs done as necessary. Meters are replaced when they are 20 years of age, to reduce water revenue loss due to inaccurate registration. Customer service is always a very high priority for our customers. Customers receive immediate response to their concerns, which may include water quantity, quality, reports of leaks, or pressure problems.

**Service Level Trends** – For the Fiscal Years 2014-2016, the City expects an increase of new construction, resulting in a moderate increase in the number of service connections, which reflects on the demands for proofing of plans and inspections of new projects. General system-maintenance needs will remain stable, due to the water infrastructure being relatively new. Due to a number of new water service connections, customer service activities, such as turning water service on and off, 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 remains a high priority. Water conservation measures will also be a high priority due to the current drought, 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 2012-2014**

- ◆ Rehabilitated Wells A & D.
- ◆ Continued enforcement of the water conservation ordinance due to the present drought conditions.
- ◆ Replaced all water meters (120+) in the Camarillo Airport water system, and converted to Automatic Meter Reading System (AMR).
- ◆ Completed the reporting requirements for California Urban Water Conservation Council bi-annual Best Management Practices for years 2011/2012.
- ◆ Offered rebates on high-efficiency washing machines, smart irrigation controllers, and high-efficiency sprinkler nozzles.
- ◆ Developed and completed a Recycled Water User Manual that all recycled water customers will be required to follow.
- ◆ Completed the annual fire hydrant/water main flushing program.
- ◆ Rebuilt approximately 50 automatic control valves in the transmission and distribution system.

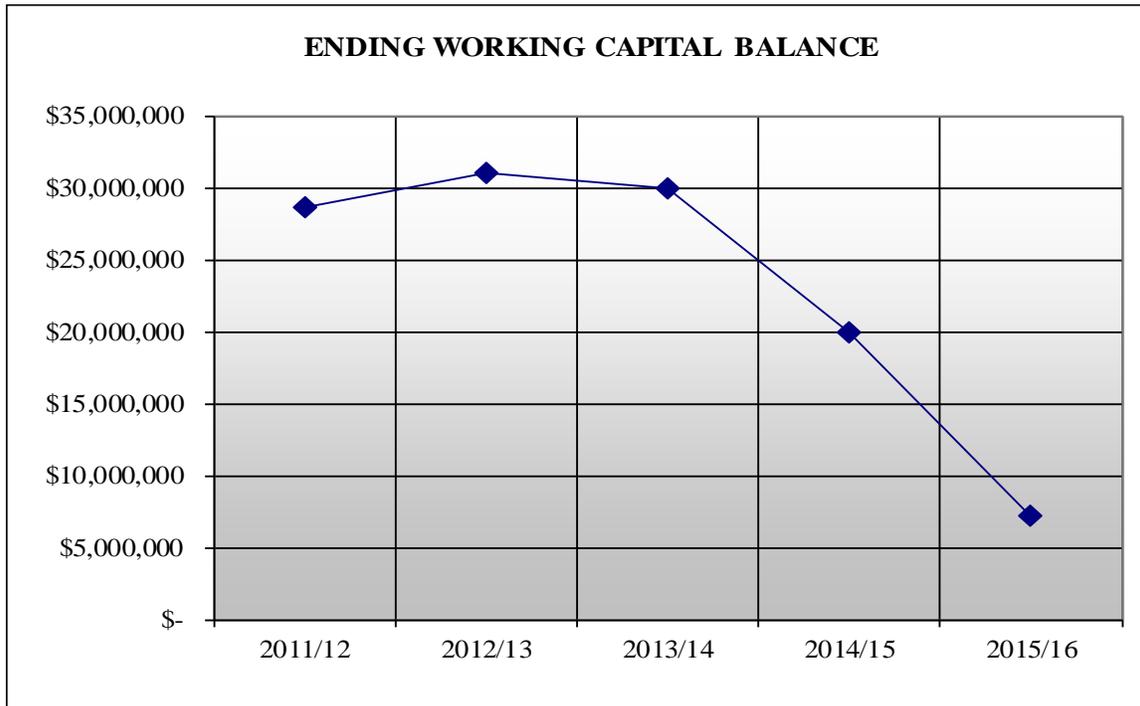
- ◆ Completed the tenth round of lead & copper testing at private residences throughout the water system, with no exceedences found in the results.
- ◆ The City of Camarillo was recognized by the Natural Resources Defense Council as one of top five agencies in Southern California that are planning the most aggressive measures in the state to reduce reliance on imported water by 2035.
- ◆ Installed and replaced cathodic protection anodes at water meter services where needed, due to corrosive soil.
- ◆ Continued the meter change-out program, completing approximately 850 meter changes (including register changes and addition of AMR equipment) during fiscal year 2013/14.

### Goals and Objectives 2014-2016

- ◆ Install reclaimed water pipeline for landscape irrigation, extending from the City of Camarillo Water Reclamation Plant to agricultural users along Pleasant Valley and in Village at the Park. Second phase of construction will be a 24-inch pipe from Howard Road and Pancho Road heading west to Lewis Road to the Calleguas' Salinity Management pipeline (regional brine line).
- ◆ Add additional mixing systems to Reservoir 1&4.
- ◆ Rehabilitate Reservoirs 2, 5, 6.
- ◆ Repave Reservoir 5 after rehabilitation work.
- ◆ Participate in the installation of the Airport Improvements – Phase 3, which consists of a loop along western side of the Camarillo Airport and upsizing of water distribution pipeline 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 to the Flynn Road industrial area.
- ◆ Continue year-round 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 a very aggressive enforcement of the water conservation ordinance, and increase an education outreach program focused on the drought and the importance of water conservation.
- ◆ Continue offering rebates on high-efficiency washing machines, smart irrigation controllers and high-efficiency sprinkler nozzles, and other MWD rebates available.
- ◆ Complete the updates to the Water Standards.
- ◆ Update the City of Camarillo Water Division Emergency Response Plan.
- ◆ Participate in the completion of the Water System Master Plan Update.
- ◆ Begin the first of three phases of the Prop 84 Regional Urban Landscape Efficiency Program.

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 26,496,582	\$ 28,689,668	\$ 31,050,788	\$ 29,908,299	\$ 19,910,818
Revenues	17,073,369	16,522,896	15,835,900	15,778,860	26,194,250
Expenses	(11,779,014)	(13,390,529)	(17,819,839)	(24,901,341)	(38,853,061)
Net Transfers (to)/from Other Funds	1,489	(56,336)	(100,000)	(875,000)	-
Adjustments to Working Capital					
Depreciation Expense	831,139	907,829	904,250	-	-
Capital Outlay	(896,666)	(487,468)	-	-	-
Principal Payment on Bonds/Capital Leases	(12,696)	(6,542)	-	-	-
Non-monetary contrib of Capital Assets	(3,102,895)	(1,142,598)	-	-	-
Vacation/Sick Adjust.	78,360	29,532	37,200	-	-
Non-spendable items	-	(15,664)	-	-	-
<b>Estimated Working Capital Balance June 30</b>	<b>\$28,689,668</b>	<b>\$31,050,788</b>	<b>\$29,908,299</b>	<b>\$19,910,818</b>	<b>\$ 7,252,007</b>
<b>Full-Time Equivalent Employees</b>	24.85	25.70	24.94	24.71	24.71



# WATER UTILITY FUND

## Revenues, Expenses and Transfers

Fund No. 860

Description	Actual		Amended	
	2012/13	2013/14	Adopted Budget	
	2012/13	2013/14	2014/15	2015/16
<b>Revenues</b>				
Grants & Subventions				
CA Dept Wtr & Resources	\$ -	\$ -	\$ 75,000	\$ -
Sub-Total	-	-	75,000	-
Charges for Services				
Field Inspection Fees	6,470	6,100	6,160	6,160
Plan Check Fees	19,637	6,380	6,510	6,510
Special Project Charges	3,219	1,690	1,690	1,690
Refuse Billing & Penalty	188,190	188,770	188,770	188,770
Other Operating	3,204	4,470	4,470	4,470
Water Sales	9,958,360	10,799,220	11,393,690	11,785,550
Tags/Shut-offs	86,400	92,660	86,000	86,000
Base Rate Charge	2,938,383	3,139,570	3,318,250	3,417,970
Meter Installation	55,780	36,000	15,850	10,000
Irrigation Water	904,331	549,160	271,130	271,130
Cross Connection Fee	25,297	25,200	25,200	25,200
New Service Fee	17,926	17,350	17,350	17,350
Sub-Total	14,207,197	14,866,570	15,335,070	15,820,800
Fines/Assessments				
Late Payment Penalty	119,137	141,110	120,000	120,000
Cross Connection Late Fee	1,233	200	200	200
Sub-Total	120,370	141,310	120,200	120,200
Investments/Contributions				
Interest Income	122,078	69,400	77,700	77,700
Net Adjustment Fair Value	(63,711)	-	-	-
Airport Water Base Charge	5,311	7,720	6,000	6,000
Airport Wtr Commodity Chg	75,412	85,190	89,550	93,450
Developers/Private	1,142,601	-	-	-
Sub-Total	1,281,691	162,310	173,250	177,150
Other Revenues				
Rebates & Refunds	27,932	116,600	20,000	20,000
Rental Income	23,871	24,600	25,340	26,100
Capital Improvement Fees	861,433	523,710	30,000	30,000
Other Non-operating	405	800	-	-
Proceeds of Bonds Issued	-	-	-	10,000,000
Sub-Total	913,641	665,710	75,340	10,076,100
Total Revenues	\$ 16,522,899	\$ 15,835,900	\$ 15,778,860	\$ 26,194,250

**Revenues, Expenses and Transfers**

**Fund No. 860**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Expenses-Customer Services</b>				
Salaries and Benefits	\$ 252,233	\$ 310,830	\$ 323,099	\$ 334,284
Operational Charges	82,297	106,650	108,850	108,850
Allocations	58,033	57,498	43,081	45,231
Customer Services Total	<u>392,563</u>	<u>474,978</u>	<u>475,030</u>	<u>488,365</u>
<b>Expenses-General &amp; Administrative</b>				
Salaries and Benefits	1,265,875	1,223,004	1,223,272	1,242,854
Operational Charges	236,763	260,189	86,850	86,850
Allocations	726,252	665,615	609,481	648,211
Administrative Total	<u>2,228,890</u>	<u>2,148,808</u>	<u>1,919,603</u>	<u>1,977,915</u>
<b>Expenses-Water Resource Management</b>				
Salaries and Benefits	74,571	53,508	45,235	47,271
Operational Charges	20,889	214,903	267,500	197,500
Allocations	9,244	1,624	940	812
Water Resource Management Total	<u>104,704</u>	<u>270,035</u>	<u>313,675</u>	<u>245,583</u>
<b>Expenses-Meter Readers</b>				
Salaries and Benefits	435,062	449,107	449,363	464,902
Operational Charges	80,129	136,948	124,500	119,500
Allocations	181,933	183,154	181,677	187,161
Meter Readers Total	<u>697,124</u>	<u>769,209</u>	<u>755,540</u>	<u>771,563</u>
<b>Expenses-Water - Source</b>				
Salaries and Benefits	175,626	178,267	175,789	180,669
Operational Charges	6,879,871	6,654,470	8,185,344	8,663,344
Allocations	4,388	6,264	4,229	3,652
Water - Source Total	<u>7,059,885</u>	<u>6,839,001</u>	<u>8,365,362</u>	<u>8,847,665</u>
<b>Expenses-Pumping</b>				
Salaries and Benefits	197,963	184,657	198,873	205,118
Operational Charges	558,985	907,631	517,550	617,550
Allocations	49,862	52,612	55,309	51,732
Pumping Total	<u>806,810</u>	<u>1,144,900</u>	<u>771,732</u>	<u>874,400</u>

# WATER UTILITY FUND

## Revenues, Expenses and Transfers

**Fund No. 860**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Expenses-Treatment</b>				
Salaries and Benefits	197,836	184,597	187,780	193,734
Operational Charges	79,195	119,700	117,200	117,200
Allocations	5,234	6,496	4,385	3,788
Treatment Total	282,265	310,793	309,365	314,722
<b>Expenses-Transmission &amp; Distribution</b>				
Salaries and Benefits	722,322	738,677	678,722	704,520
Operational Charges	68,330	87,305	85,880	89,600
Allocations	119,218	125,233	133,432	118,728
Trans. & Distrib. Total	909,870	951,215	898,034	912,848
Debt Service-Capital Lease	13,284	6,650	-	-
Contra to Lease	-	-	-	-
Capital Purchases	-	60,000	73,000	-
Capital Improve. Projects	449,315	2,740,000	1,000,000	21,500,000
Capital Purchases - AB1600	38,154	1,200,000	9,100,000	2,000,000
Depreciation	907,829	904,250	920,000	920,000
Contra to Fixed Asset Cap.	(500,164)	-	-	-
Total Expenses	\$ 13,390,529	\$ 17,819,839	\$ 24,901,341	\$ 38,853,061
<b>Transfers (to)/from Other Funds</b>				
Cap. Improve. Projects Fund	\$ (56,336)	\$ (100,000)	\$ (300,000)	\$ -
Reclaimed Water Fund	-	-	(575,000)	-
Net Transfers (to)/from Other Funds	\$ (56,336)	\$ (100,000)	\$ (875,000)	\$ -

**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 infrastructure for Reclaimed Water is managed and operated as part of the Water Division, and is a new utility service available to landscape and agricultural customers located in the southeast City’s Water Division service area. This new water service is separate from the potable water system, with separate infrastructure facilities. The reclaimed water would provide a reliable supply that meets the State of California Department of Public Health – Title 22 recycled water standards. The tertiary-treated wastewater, or reclaimed water, is produced by the Camarillo Sanitary District’s Water Reclamation Plant. The reclaimed water distribution system will begin operation in Fall 2014, and will be fully operational by late-Spring 2015. Once the infrastructure is in operation, the reclaimed water deliveries will be about 1,000 acre-feet/year. Water quality sampling, for numerous parameters, will be taken at the end of the treatment process throughout the reclaimed water distribution system. Test results are reported to the Department of Public Health, and the California Regional Water Quality Control Board, on a monthly, quarterly, and annual basis. The reclaimed water distribution system will consist of seven miles of pipelines and related apparatus. Meters at each of the service connections will be read and billed monthly, with minor repairs done as necessary. Meters will be replaced when they are 20 years of age, to reduce water revenue loss due to inaccurate registration. Customer service is always a very high priority for our customers. Customers receive immediate response to their concerns, which may include water quantity, quality, reports of leaks, or pressure problems.

**Service Level Trends** – For the fiscal year 2014/2015, the City anticipates completion of the reclaimed water distribution system, and will begin providing reclaimed water service to landscape and agricultural customers located in the southeast portion of the City’s Water Division service area. General system-maintenance needs will remain stable, due to the water infrastructure being relatively new. Timely responses to requests for service from customers remains a high priority. Water conservation measures will also be a high priority, due to the current drought. Administration will continue to manage available resources through work management and GIS systems.

### **Major Accomplishments 2012-2014**

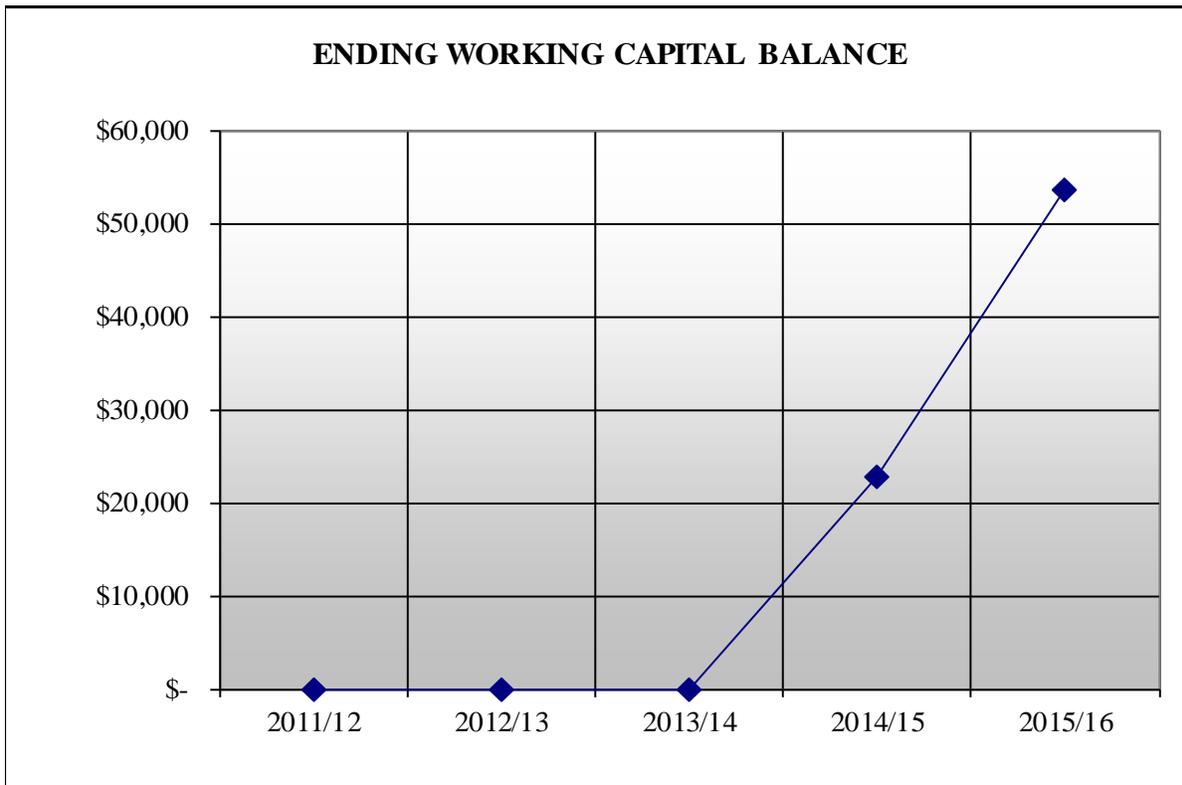
- ◆ Completed Reclaimed Water Master Plan.
- ◆ Design of 16-inch pipeline along Pancho Road, and a portion of 24-inch pipeline along Howard Road.
- ◆ Reclaimed water customer trained on reclaimed water system and cross-connection management.

### **Goals and Objectives 2014-2016**

- ◆ Complete reclaimed water pipeline for landscape irrigation, extending from the City of Camarillo Water Reclamation Plant to agricultural users along Pleasant Valley and in Village at the Park. Second phase of construction will be a 24-inch pipe from Howard Road and Pancho Road, heading west to Lewis Road to the Calleguas’ Salinity Management pipeline (regional brine line).

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ -	\$ -	\$ -	\$ -	\$ 22,810
Revenues	-	-	-	300,050	600,050
Expenses	-	-	-	(902,240)	(569,257)
Net Transfers (to)/from Other Funds	-	-	-	625,000	-
<b>Estimated Working Capital Balance June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,810</b>	<b>\$ 53,603</b>
<b>Full-Time Equivalent Employees</b>	-	-	-	1.45	1.45



# RECLAIMED WATER FUND



## Revenues, Expenses and Transfers

Fund No. 861

Description	Actual		Amended		Adopted Budget	
	2012/13		2013/14		2014/15	2015/16
<b>Revenues</b>						
Reclaimed Water Sales	\$	-	\$	-	\$ 300,000	\$ 600,000
Interest Income		-		-	50	50
<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 300,050</b>	<b>\$ 600,050</b>
<b>Transfer (to)/from Other Funds</b>						
Article 3 TDA Fund	\$	-	\$	-	\$ 50,000	\$ -
Water Utility Fund		-		-	575,000	-
<b>Net Transfers (to)/from Other Funds</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 625,000</b>	<b>\$ -</b>
<b>Expenses-Distribution</b>						
Salaries and Benefits	\$	-	\$	-	\$ 198,398	\$ 204,434
Operational Charges		-		-	199,300	360,900
Allocations		-		-	4,542	3,923
<b>Total Expenses</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 402,240</b>	<b>\$ 569,257</b>
<b>Capital Expenditures</b>						
Capital Projects	\$	-	\$	-	\$ 500,000	\$ -

**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 ensuring 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.

**Service Level Trends** – For fiscal years 2014-2016, 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 2012-2014**

- ◆ Pretreatment:
  - Implemented a District-wide audit of all commercial and industrial dischargers.
- ◆ Collection:
  - Video inspected and cleaned 50 miles of gravity mains.
  - Improved reliability of all pump stations through pump upgrades and increased preventative maintenance.
  - Updated collection system construction standards.
- ◆ Wastewater Treatment:
  - Completed an extensive energy audit/assessment to optimize future savings.
  - Completed Anaerobic Digester cleaning project.
  - Implemented a system to stabilize and optimize nitrification and denitrification process.
  - Completed the State permit process for recycled water to allow for further delivery of water to agricultural interests.
  - Began construction of Emergency Sludge Beds.

**Goals and Objectives 2014-2016**

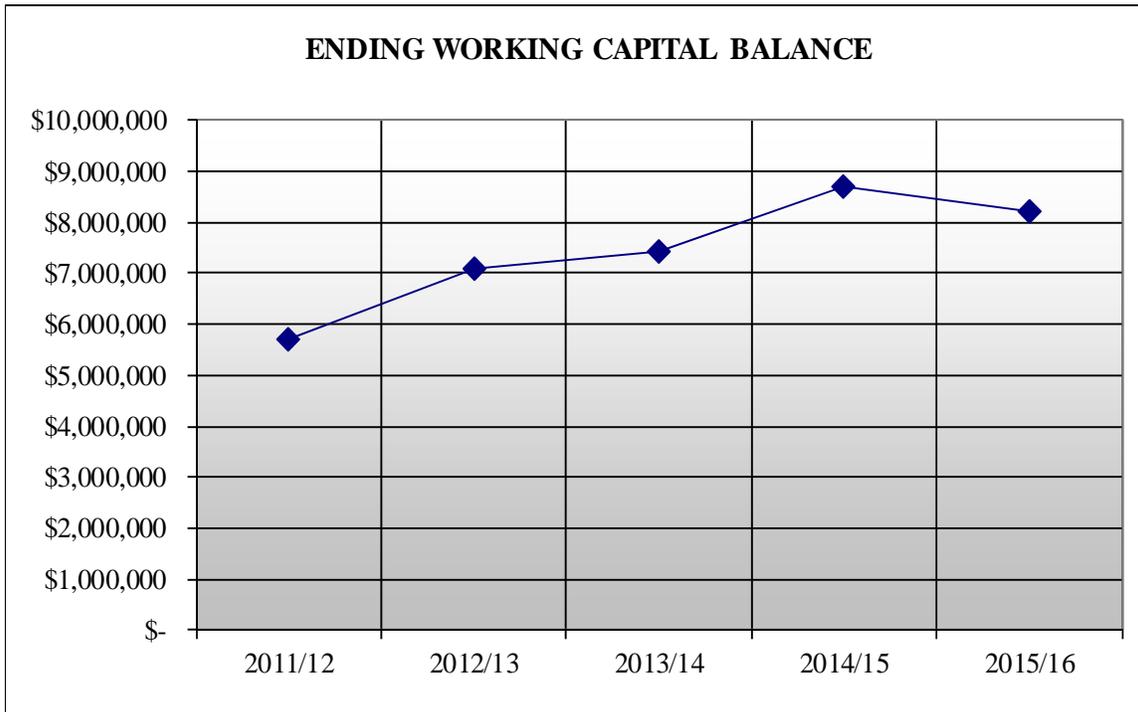
- ◆ Collection:
  - Clean and video inspect 50% of the collection system.
  - Complete repairs to collection system.
  - Complete recertification of Sewer System Management Plan.
  
- ◆ Wastewater Pumping Stations:
  - Complete the rehabilitation of Pump Station #2.
  - Design for Pump Station #3 rehabilitation project.
  
- ◆ Wastewater Treatment:
  - Investigate feasibility of installing updated flow meters.
  - Complete aeration diffuser cleaning.
  - Implement renewable energy at the Reclamation Plant.
  
- ◆ Water Reclamation:
  - Begin serving Pleasant Valley Sports Park and farmers with reclaimed water.

# SANITARY DISTRICT - OPERATING FUND

## Working Capital Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital July 1	\$ 5,369,969	\$ 5,699,881	\$ 7,095,578	\$ 7,413,243	\$ 8,720,874
Revenues	10,461,279	10,239,156	11,271,180	12,258,715	12,607,980
Expenses	(8,929,745)	(8,972,531)	(10,249,442)	(10,059,884)	(9,706,206)
Net Transfers (to)/from Other Funds	(1,944,700)	(1,640,318)	(2,852,473)	(3,000,000)	(5,500,000)
Adjustments to Working Capital					
Depreciation Expense	2,102,480	2,097,808	2,120,350	2,090,000	2,090,000
Vacation/Sick Adjust.	-	-	28,050	18,800	18,800
Loss on disposal of Capital Assets	14,095	-	-	-	-
Non-monetary Contribution of Capital Assets	(1,373,497)	(326,262)	-	-	-
Non-spendable items	-	(2,156)	-	-	-
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 5,699,881</b>	<b>\$ 7,095,578</b>	<b>\$ 7,413,243</b>	<b>\$ 8,720,874</b>	<b>\$ 8,231,448</b>

Full-Time Equivalent Employees	28.07	27.87	27.10	27.90	27.90



# SANITARY DISTRICT - OPERATING FUND

## Revenues, Expenses and Transfers

**Fund No. 871**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Charges for Services				
Field Inspection Fees	\$ 2,040	\$ 2,000	\$ 2,045	\$ -
Plan Check Fees	12,277	11,660	11,900	11,900
FOG Application Fees	700	800	-	-
Refuse Bill. & Penalty	188,190	188,100	188,100	188,100
Other Operating	200	300	150	150
Base Rate Charge	930,529	1,043,380	1,146,040	1,179,800
Sewer Reg. Rate Charge	8,451,970	9,710,300	10,676,550	11,003,190
Connection Permits	30,155	24,000	20,000	10,000
Late Payment Penalty	82,579	98,260	106,120	106,120
Interest Income	29,951	15,600	24,150	24,150
Net Adjust. Fair Value	(13,924)	-	-	-
Developers/Private	326,262	-	-	-
Rental Income	81,760	82,250	83,160	84,070
FOG Control Device	28,727	24,030	-	-
Other Non-operating	87,740	70,500	500	500
Total Revenues	\$ 10,239,156	\$ 11,271,180	\$ 12,258,715	\$ 12,607,980
<b>Expenses-Customer Service</b>				
Salaries and Benefits	\$ 254,760	\$ 310,830	\$ 323,098	\$ 334,284
Operational Charges	81,260	107,250	109,450	109,450
Allocations	58,289	57,731	43,304	45,416
Customer Service Total	394,309	475,811	475,852	489,150
<b>Expenses-General &amp; Administrative</b>				
Salaries and Benefits	959,851	1,003,047	1,054,278	1,067,131
Operational Charges	210,153	354,228	662,100	202,100
Allocations	881,716	792,341	736,305	766,000
General & Admin. Total	2,051,720	2,149,616	2,452,683	2,035,231

# SANITARY DISTRICT - OPERATING FUND

## Revenues, Expenses and Transfers

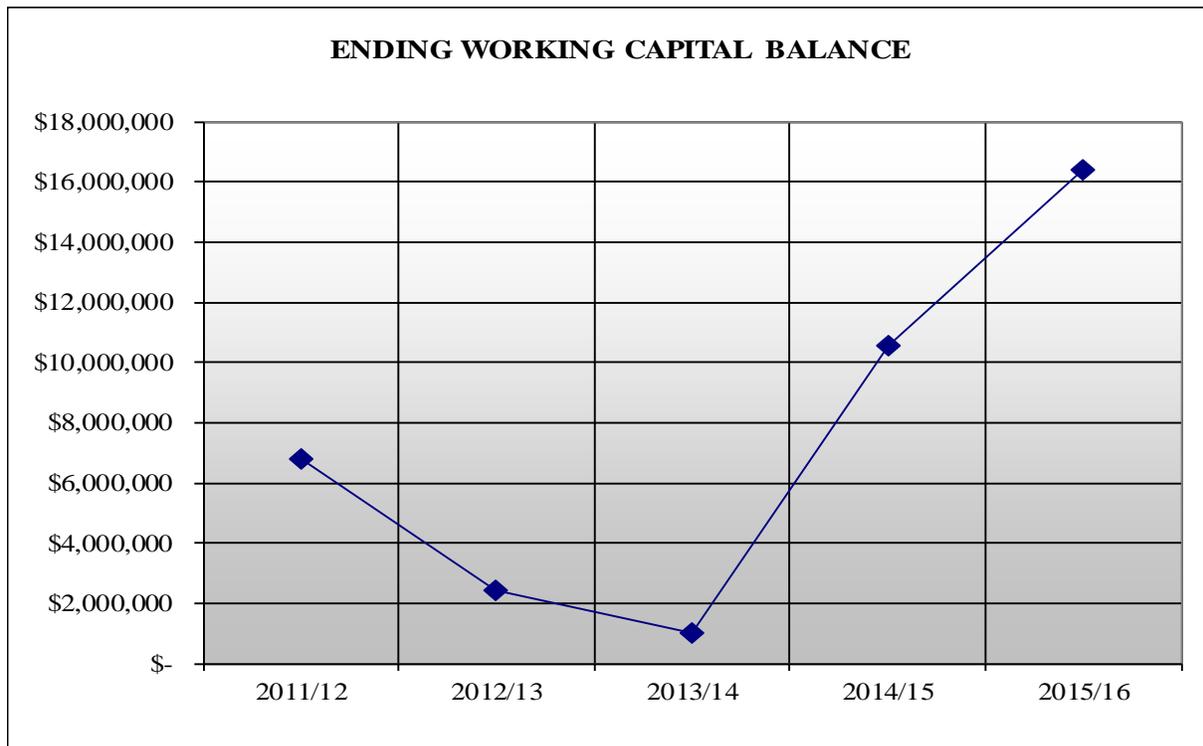
**Fund No. 871**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Expenses-Pumping Station</b>				
Salaries and Benefits	362,286	376,349	380,556	392,900
Operational Charges	162,059	296,009	262,500	262,500
Allocations	99,374	94,307	101,024	88,152
Pumping Station Total	623,719	766,665	744,080	743,552
<b>Expenses-Collection System</b>				
Salaries and Benefits	610,958	649,718	655,171	677,750
Operational Charges	289,906	374,700	360,750	365,750
Allocations	166,433	228,500	206,527	193,623
Collection System Total	1,067,297	1,252,918	1,222,448	1,237,123
<b>Expenses-Reclamation Plant</b>				
Salaries and Benefits	1,482,885	1,463,339	1,474,774	1,520,936
Operational Charges	1,144,184	1,885,951	1,470,640	1,470,740
Allocations	110,608	134,792	129,407	119,474
Reclamation Plant Total	2,737,677	3,484,082	3,074,821	3,111,150
<b>Depreciation/Amortization</b>				
Depreciation	2,097,807	2,120,350	2,090,000	2,090,000
Total Expenses	\$ 8,972,529	\$ 10,249,442	\$ 10,059,884	\$ 9,706,206
<b>Transfer (to)/from Other Funds</b>				
Vehicles & Equipment Fund	\$ (40,318)	\$ (2,473)	\$ -	\$ -
CSD Debt Service Fund	-	(1,000,000)	-	-
CSD Capital Projects Fund	(1,600,000)	(1,850,000)	(3,000,000)	(5,500,000)
Net Transfers (to)/from Other Funds	\$ (1,640,318)	\$ (2,852,473)	\$ (3,000,000)	\$ (5,500,000)

# CAMARILLO SANITARY DISTRICT – DEBT SERVICE FUND

## Working Capital Summary

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital					
Balance July 1	\$ 5,723,091	\$ 6,792,297	\$ 2,445,121	\$ 1,011,422	\$ 10,573,637
Revenues	1,026,368	1,017,427	1,005,501	11,000,565	19,005,970
Expenses	(16,539)	(16,368)	(1,439,200)	(1,438,350)	(1,439,400)
Net Transfers (to)/from Other Funds	480,000	(4,850,000)	(1,000,000)	-	(11,750,000)
Adjustments to Working Capital					
Vacation/Sick Adjust.	65,723	8,111	-	-	-
Principal Payment on Bonds/Capital Leases	(480,000)	(500,000)	-	-	-
Amortization	13,654	13,654	-	-	-
Other, Net	(20,000)	(20,000)	-	-	-
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 6,792,297</b>	<b>\$ 2,445,121</b>	<b>\$ 1,011,422</b>	<b>\$ 10,573,637</b>	<b>\$ 16,390,207</b>



# CAMARILLO SANITARY DISTRICT – DEBT SERVICE FUND



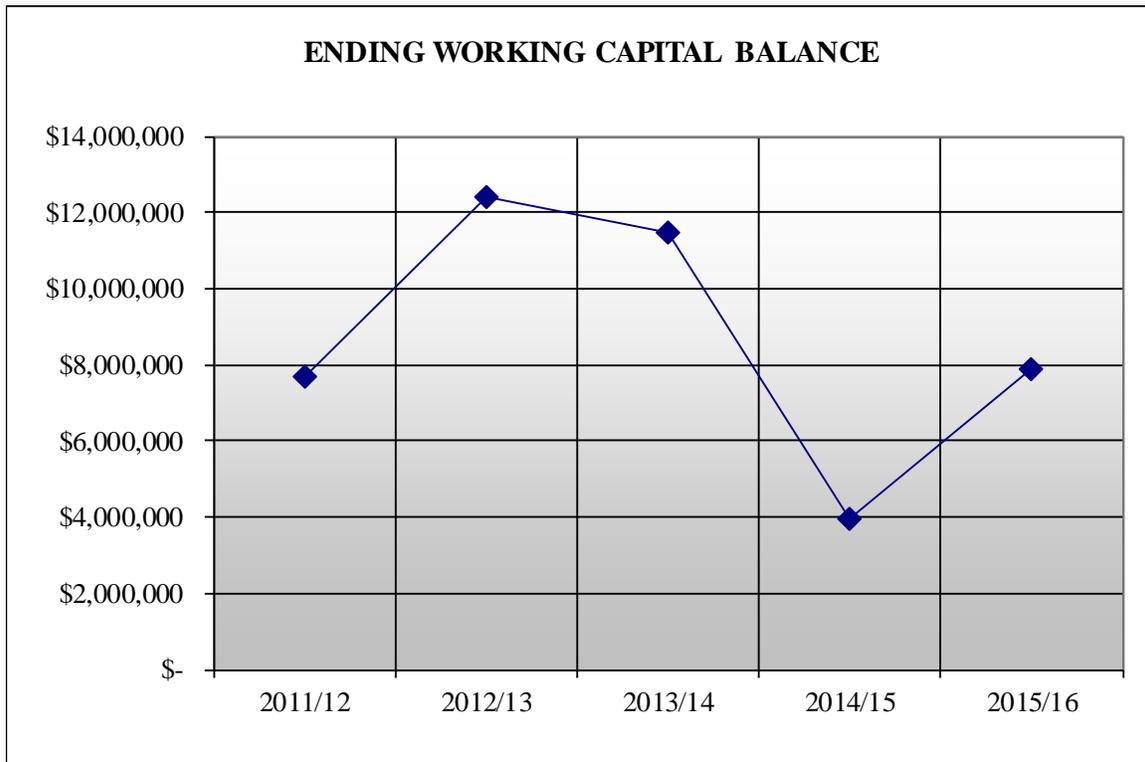
## Revenues, Expenses and Transfers

Fund No. 872

Description	Actual		Amended	
	2012/13	2013/14	Budget	Adopted Budget
			2014/15	2015/16
<b>Revenues</b>				
Taxes				
Current Year Secured	\$ 902,749	\$ 916,475	\$ 931,600	\$ 944,740
Prior Year Secured	16,581	10,830	10,830	10,830
Current Yr Unsecured	21,213	20,592	20,280	20,280
Prior Year Unsecured	1,247	1,130	1,130	1,130
Supplemental	7,617	4,255	-	-
Homeowners Exemption	9,353	8,940	8,940	8,940
AB1484 Residual	37,537	880	7,735	-
Late Payment Penalty	5,337	2,900	2,900	2,900
Interest Income	32,179	7,060	17,150	17,150
Net Adjustment Fair Value	(16,388)	-	-	-
Other Non-operating	2	32,439	-	-
Proceeds of Bonds Issued	-	-	10,000,000	18,000,000
Total Revenues	<u>\$ 1,017,427</u>	<u>\$ 1,005,501</u>	<u>\$ 11,000,565</u>	<u>\$ 19,005,970</u>
<b>Expenses</b>				
Debt Service-CSD 2005 Bonds	\$ 516,368	\$ 1,439,200	\$ 1,438,350	\$ 1,439,400
Contra-Bond Prin. Payments	(500,000)	-	-	-
CSD Debt Service Total	<u>\$ 16,368</u>	<u>\$ 1,439,200</u>	<u>\$ 1,438,350</u>	<u>\$ 1,439,400</u>
<b>Net Transfers (to)/from</b>				
Other Funds				
CSD Operating Fund	\$ -	\$ 1,000,000	\$ -	\$ -
CSD Capital Projects Fund	(4,850,000)	(2,000,000)	-	(11,750,000)
Net Transfers (to)/from				
Other Funds	<u>\$ (4,850,000)</u>	<u>\$ (1,000,000)</u>	<u>\$ -</u>	<u>\$ (11,750,000)</u>

**Working Capital Summary**

	Actual		Amended	Adopted Budget	
	2011/12	2012/13	Budget 2013/14	2014/15	2015/16
Estimated Working Capital Balance July 1	\$ 7,701,534	\$ 7,675,765	\$12,397,418	\$11,465,411	\$ 3,954,061
Revenues	402,532	952,964	718,118	352,650	2,502,650
Expenses	(1,878,301)	(2,681,310)	(5,500,125)	(10,864,000)	(15,843,000)
Net Transfers (to)/from Other Funds	1,450,000	6,450,000	3,850,000	3,000,000	17,250,000
<b>Estimated Working Capital Balance June 30</b>	<b>\$ 7,675,765</b>	<b>\$12,397,418</b>	<b>\$11,465,411</b>	<b>\$ 3,954,061</b>	<b>\$ 7,863,711</b>



# CAMARILLO SANITARY DISTRICT - CIP FUND



## Revenues, Expenses and Transfers

**Fund No. 873**

Description	Actual 2012/13	Amended Budget 2013/14	Adopted Budget	
			2014/15	2015/16
<b>Revenues</b>				
Prop 84 Grant	\$ -	\$ -	\$ 300,000	\$ 2,450,000
Interest Income	29,721	27,600	22,650	22,650
Net Adjustment Fair Value	(15,498)	-	-	-
Developers/Private	-	262,228	-	-
Capital Improvement Fees	661,240	428,290	30,000	30,000
Other Non-operating	277,500	-	-	-
Total Revenues	<u>\$ 952,963</u>	<u>\$ 718,118</u>	<u>\$ 352,650</u>	<u>\$ 2,502,650</u>
<b>Expenditures</b>				
Capital Purchases	\$ 120,064	\$ 255,125	\$ 204,000	\$ 203,000
Capital Projects	2,561,247	5,245,000	10,660,000	15,640,000
Contra to Fixed Asset Capital	(2,681,310)	-	-	-
CSD Cap. Projects Total	<u>\$ 1</u>	<u>\$ 5,500,125</u>	<u>\$ 10,864,000</u>	<u>\$ 15,843,000</u>
<b>Transfers (to)/from Other Funds</b>				
CSD Operating Fund	\$ 1,600,000	\$ 1,850,000	\$ 3,000,000	\$ 5,500,000
CSD Debt Service Fund	4,850,000	2,000,000	-	11,750,000
Net Transfers (to)/from Other Funds	<u>\$ 6,450,000</u>	<u>\$ 3,850,000</u>	<u>\$ 3,000,000</u>	<u>\$ 17,250,000</u>



## 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.

## DEVELOPMENT OF THE PLAN

### January 2014

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 2014

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. 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 2014

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. The City Council reviews the recommended CIP during a Study Session, which was held on May 7, 2014. City Council recommendations are further analyzed and a proposed CIP document is prepared. A public hearing was 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.

### June 2014

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 2014/15 Five-Year CIP was adopted June 25, 2014.

## CAPITAL IMPROVEMENT PROGRAM BUDGET

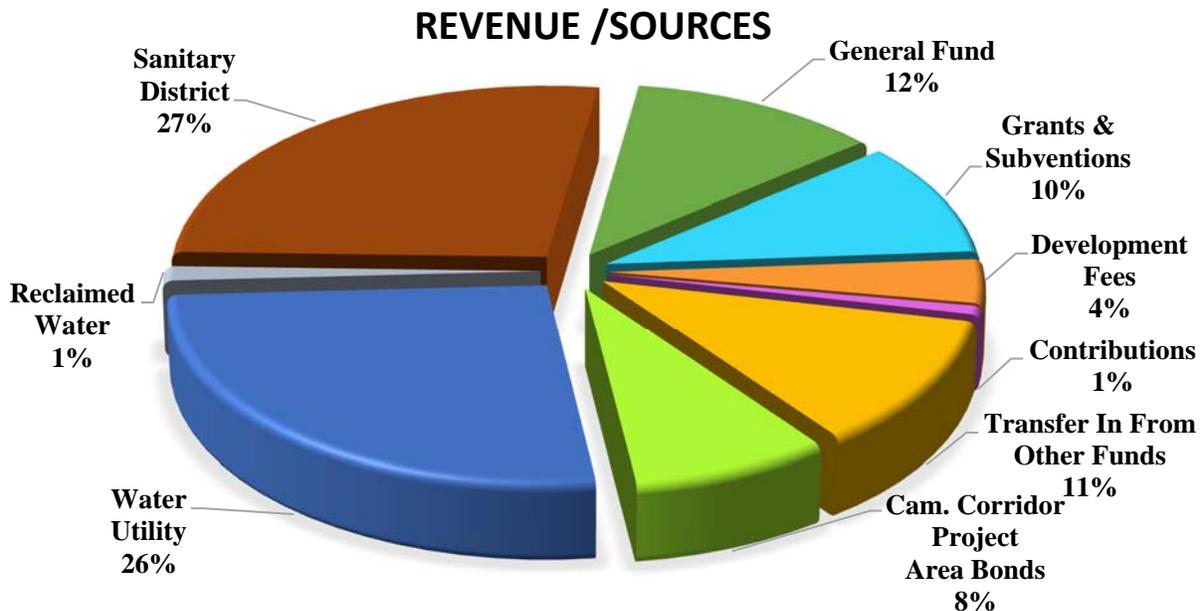
The Fiscal Year 2014/15 CIP budget addresses the ever-demanding requirements for repair, replacement, and improvement of existing infrastructure, and the need for new infrastructure. The City maintains a separate Capital Improvement Projects Fund for general capital projects that are funded from discretionary 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 (2014/15)	100%
In year two of the plan (2015/16)	80%
In year three of the plan (2016/17)	60%
In year four of the plan (2017/18)	40%
In year five of the plan (2018/19)	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 2014/15 Budget CIP expenditures are \$39.7 million. The related funding sources are:

♦ Sanitary District	\$10,660,000	♦ Water Utility	\$10,400,000
♦ Grants & Subventions	\$3,961,000	♦ General Fund	\$4,595,000
♦ Transfers from Other Funds	\$4,535,000	♦ Development Fees	\$1,529,000
♦ Contributions	\$300,000	♦ Cam Corridor Bond	\$3,200,000
♦ Reclaimed Water	\$500,000		



## GRANTS & SUBVENTIONS

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

- ◆ 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 intra-city 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.

## 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.

## 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.

## WATER UTILITY

Funding sources include:

- ◆ AB1600 Developer Impact Fees provides funding to defray all or a portion of the cost of public facilities related to a development project.
- ◆ Water Fund utilizes fund balance accumulated for capital projects.
- ◆ Bonds-Water provides funding through future issuance of bonds, specifically to finance improvements to the Water Utility Fund.

## SANITARY DISTRICT

Funding sources include:

- ◆ Prop 84 Grant provides funding received from a State grant to defray a portion of the cost of the Effluent Diversion Pipeline project.
- ◆ Sanitary Fund utilizes fund balance accumulated for capital projects.

- ◆ Bonds-Sanitary provides funding through future issuance of bonds, specifically to finance improvements to the Camarillo Sanitary District Fund.

## TRANSFERS FROM OTHER FUNDS

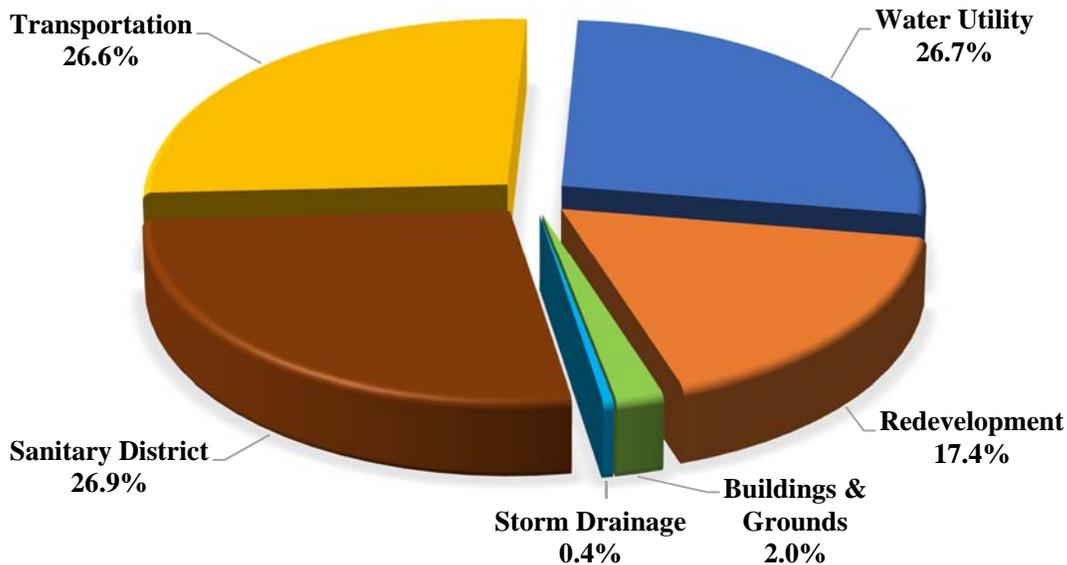
Funding sources include transfers from:

- ◆ 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.
- ◆ City Hall Facility Fund – Fund balance set aside for capital improvements.
- ◆ 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 2014/15 CIP budget of \$39.68 million is allocated into the following categories:

◆ Transportation	\$10,545,000	◆ Water Utility	\$10,600,000
◆ Sanitary District	\$10,660,000	◆ Storm Drainage	\$175,000
◆ Building & Ground	\$800,000	◆ Redevelopment	\$6,900,000

## 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	
		2014/15	2015/16
Adolfo Road Bridge Methacrylate	ST-1007	\$ 120,000	\$ -
Annual Overlay/Slurry Program	Multiple	4,000,000	4,000,000
Calleguas Creek Bike Trail Phase 3	ST-1105	520,000	-
Calleguas Creek Bike Trail Phase 4	ST-1106	450,000	-
Dunnigan Traffic Signal	TS-1201	230,000	-
Glenbrook Avenue Culvert Improvements	ST-1205	-	185,000
Metrolink Undercrossing	ST-1405	-	1,000,000
Pancho Road Pavement Rehabilitation	ST-1305	1,800,000	-
Railroad Quiet Zone	ST-1501	25,000	100,000
Santa Rosa Interchange Ramp Improvements	ST-1008	-	1,300,000
Santa Rosa Road Widening	ST-0501	2,900,000	-
Undergrounding Project	ST-1201	300,000	1,500,000
Ventura Blvd Park-N-Ride Access Improvements	ST-0607	200,000	1,300,000
<b>Total</b>		<b>\$ 10,545,000</b>	<b>\$ 9,385,000</b>

The following is a brief description of the Transportation Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2014/15 expenditures. Fiscal Year 2015/16 expenditures will be reviewed in June 2015 when the City considers the Fiscal Year 2015/16 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 2014/15 Funding Source(s)**

General Fund	\$	120,000
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**Annual Overlay/Slurry Program (Multiple)**

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

**Fiscal Year 2014/15 Funding Source(s)**

TDA Article 8 Fund	\$	3,400,000
Gas Tax Fund		600,000
<b>Total</b>	<b>\$</b>	<b>4,000,000</b>

**TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS (cont.)**

**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 2014/15 Funding Source(s)**

General Fund	\$	110,000
Federal Grant		360,000
TDA Article 3 Fund		50,000
Total	\$	520,000

**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 2014/15 Funding Source(s)**

General Fund	\$	65,000
Federal Grant		300,000
TDA Article 3 Fund		85,000
Total	\$	450,000

**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 2014/15 Funding Source(s)**

Federal Grant	\$	200,000
Developer Fees		30,000
Total	\$	230,000

**Pancho Road Pavement Rehabilitation (ST-1305)**

This will include access ramps and other appurtenant improvements to reconstruct Pancho Road from Adohr Lane to Howard Road, a distance of 5,100 linear feet.

**Fiscal Year 2014/15 Funding Source(s)**

Federal Grant	\$	1,500,000
Water Fund		300,000
Total	\$	1,800,000



**TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS (cont.)**

**Railroad Quiet Zone (ST-1501)**

Installing a four-quadrant gate system for the railroad crossings at Upland Road and at Adolfo Road to reduce the noise of the trains.

**Fiscal Year 2014/15 Funding Source(s)**

General Fund \$ 25,000

**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 2014/15 Funding Source(s)**

Federal Grant	\$	1,601,000
Developer Fees		1,299,000
Total	\$	<u>2,900,000</u>

**Undergrounding Project (ST-1201)**

Aerial utility undergrounding along alley at Cedar/Oak area and along Las Posas Road near the Camarillo Library

**Fiscal Year 2014/15 Funding Source(s)**

Contribution \$ 300,000

**Ventura Blvd Park-N-Ride Access Improvements (ST-0607)**

Improve Las Posas Road level of service by relocating the entrance to the Park-N-Ride from Las Posas Road to Ventura Boulevard to improve traffic circulation.

**Fiscal Year 2014/15 Funding Source(s)**

Developer Fees \$ 200,000

**WATER UTILITY CAPITAL IMPROVEMENT PROJECTS**

Project		Fiscal Year	
		2014/15	2015/16
NE Pleasant Valley Regional Desalter RO Treatment	WT-1101	\$ 6,600,000	\$ 23,000,000
Reclaimed Water Storage Reservoir	WT-1403	2,500,000	-
Sports Park Recycled Waterline	WT-1402	500,000	-
Water Infrastructure Repairs	WT-0801	500,000	500,000
Well Rehabilitation - Airport 3	WT-1401	500,000	-
<b>Total</b>		<b>\$ 10,600,000</b>	<b>\$ 23,500,000</b>

The following is a brief description of the Water Utility Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2014/15 expenditures. Fiscal Year 2015/16 expenditures will be reviewed in June 2015 when the City considers the Fiscal Year 2015/16 budget.

**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 2014/15 Funding Source(s)**

AB1600 Developer	\$	6,600,000
------------------	----	-----------

**Reclaimed Water Storage Reservoir (WT-1403)**

Construct a new 1.2 million gallon reclaimed water storage tank at the water reclamation plant to increase water supply reliability of the reclaimed water distribution system.

**Fiscal Year 2014/15 Funding Source(s)**

AB1600 Developer	\$	2,500,000
------------------	----	-----------

**Sports Park Recycled Water (WT-1402)**

Extend reclaimed waterline from the end of Wickford cul de sac to the Pleasant Valley Fields Sports Complex irrigation pump facility.

**Fiscal Year 2014/15 Funding Source(s)**

TDA Article 3 Fund	\$	50,000
Reclaimed Water Fund		450,000
	\$	<u>500,000</u>

**Water Infrastructure Repairs (WT-0801)**

Multiple system upgrade/repairs to water infrastructure including converting to AMR meters.

**Fiscal Year 2014/15 Funding Source(s)**

Water Fund	\$	500,000
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**Well Rehabilitation - Airport 3 (WT-1401)**

To improve water quality and reliability to the City's water system rehabilitation will upgrade electrical systems, purchase new pump and electrical equipment, install upgrades to SCADA and improve well columns and bowls.

**Fiscal Year 2014/15 Funding Source(s)**

Water Fund	\$	500,000
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**SANITARY DISTRICT CAPITAL IMPROVEMENT PROJECTS**

Project	Fiscal Year	
	2014/15	2015/16
Dawson Drive Sewer	\$ 460,000	\$ 1,540,000
Effluent Diversion Pipeline	4,000,000	-
Flood Improvements @ WWTP	800,000	11,000,000
Lewis Road Sewer	400,000	1,100,000
Pleasant Valley Road Sewer Forcemain	-	1,000,000
Pump Station #3 Rehabilitation	3,000,000	-
Renewable Energy Project Implementation	1,000,000	-
Sewer Improvements per SSMP	1,000,000	1,000,000
<b>Total</b>	<b>\$ 10,660,000</b>	<b>\$ 15,640,000</b>

The following is a brief description of the Sanitary District Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2014/15 expenditures. Fiscal Year 2015/16 expenditures will be reviewed in June 2015 when the City considers the Fiscal Year 2015/16 budget.

**Dawson Drive Sewer (SS-1402)**

Upsizing portions of existing 12" sewer along Dawson Drive between 101 freeway and south of Magnolia.

**Fiscal Year 2014/15 Funding Source(s)**

Sanitary Fund \$ 460,000

**Effluent Diversion Pipeline (SS-1008)**

Design/construction of pipeline system to deliver recycled water to potential customers and reduce discharge flows to Conejo Creek.

**Fiscal Year 2014/15 Funding Source(s)**

Sanitary Fund \$ 2,000,000  
 Prop 84 Grant 2,000,000  
 \$ 4,000,000

**Flood Improvements @ WWTP (SS-1101)**

Building floodwalls, making levee and road improvements to protect local WWTP against flooding.

**Fiscal Year 2014/15 Funding Source(s)**

Bonds-Sanitary \$ 800,000

**Lewis Road Sewer (SS-1401)**

Upsizing portions of existing 12" and 15" sewers along Lewis Road between Merritt Avenue and south of 101 freeway.

**Fiscal Year 2014/15 Funding Source(s)**

Sanitary Fund \$ 400,000

**SANITARY DISTRICT CAPITAL IMPROVEMENT PROJECTS (cont.)**

**Pump Station #3 Rehabilitation (SS-1304)**

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

**Fiscal Year 2014/15 Funding Source(s)**

Sanitary Fund \$ 3,000,000

**Renewable Energy Project Implementation (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 2014/15 Funding Source(s)**

Bonds-Sanitary \$ 1,000,000

**Sewer Improvements SSMP (SS-0803)**

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 2014/15 Funding Source(s)**

Sanitary Fund \$ 1,000,000



**STORM DRAINAGE CAPITAL IMPROVEMENT PROJECTS**

Project		Fiscal Year	
		2014/15	2015/16
Camarillo Heights - MP of Drainage	SD-0502	\$ 175,000	\$ 325,000
Stormwater Trash Compliance	SD-0902	-	180,000
<b>Total</b>		<b>\$ 175,000</b>	<b>\$ 505,000</b>

The following is a brief description of the Storm Drainage Capital Improvement Project and the identified funding source(s) for Adopted Fiscal Year 2014/15 expenditures. Fiscal Year 2015/16 expenditures will be reviewed in June 2015 when the City considers the Fiscal Year 2015/16 budget.

**Camarillo Heights - MP of Drainage (SD-0502)**

Construct storm drain improvements in the Camarillo Heights area.

**Fiscal Year 2014/15 Funding Source(s)**

General Fund \$ 175,000

# CAPITAL IMPROVEMENT PLAN

## BUILDINGS AND GROUNDS CAPITAL IMPROVEMENT PROJECTS

Project		Fiscal Year	
		2014/15	2015/16
City Hall Council Chamber Remodel	CH-0901	\$ 400,000	\$ -
Library Room Addition	LB-1401	400,000	-
<b>Total</b>		<b>\$ 800,000</b>	<b>\$ -</b>

The following is a brief description of the Buildings and Grounds Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2014/15 expenditures. Fiscal Year 2015/16 expenditures will be reviewed in June 2015 when the City considers the Fiscal Year 2015/16 budget.

### City Hall Chamber Remodel (CH-0901)

Remodel Council Chambers and improve voting system, audio and visual attributes.

#### Fiscal Year 2014/15 Funding Source(s)

General Fund \$ 400,000

### Library Room Addition (LB-1401)

Construct room addition for and install glass to enclose the Young Adult's area for sound.

#### Fiscal Year 2014/15 Funding Source(s)

General Fund \$ 400,000

## REDEVELOPMENT CAPITAL IMPROVEMENT PROJECTS

Project		Fiscal Year	
		2014/15	2015/16
Conference Center Drain	CC-1101	\$ 5,000,000	\$ -
Daily Drive Fence/Landscaping	ST-0401	200,000	-
Dizdar Park Renovations	ST-0706	800,000	-
Fire Station Reuse	CF-0901	500,000	-
Ventura Boulevard Staining	ST-0902	400,000	-
<b>Total</b>		<b>\$ 6,900,000</b>	<b>\$ -</b>

The following is a brief description of the Redevelopment Capital Improvement Projects and the identified funding source(s) for Adopted Fiscal Year 2014/15 expenditures. Fiscal Year 2015/16 expenditures will be reviewed in June 2015 when the City considers the Fiscal Year 2015/16 budget.

**REDEVELOPMENT CAPITAL IMPROVEMENTS PROJECTS (cont.)**

**Conference Center Drain (CC-1101)**

Construct drainage improvements for new Conference Center in order to facilitate a more useable parcel configuration.

**Fiscal Year 2014/15 Funding Source(s)**

General Fund	\$	1,800,000
Camarillo Corridor Area		3,200,000
	\$	5,000,000

**Daily Drive Fence/Landscaping (ST-0401)**

Construct fence/landscaping along north side of Daily Drive from Glenn Drive to Nellora St.

**Fiscal Year 2014/15 Funding Source(s)**

General Fund	\$	200,000
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**Dizdar Park Renovations (ST-0706)**

Construct parking and access, hardscape and lighting improvements.

**Fiscal Year 2014/15 Funding Source(s)**

General Fund	\$	800,000
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**Fire Station Reuse (CF-0901)**

To assist in the adaptive reuses of the old fire station on Ventura Boulevard.

**Fiscal Year 2014/15 Funding Source(s)**

General Fund	\$	500,000
--------------	----	---------

**Ventura Boulevard Staining (ST-0902)**

Stain existing sidewalks on Ventura Blvd and stain existing concrete crosswalks and the concrete intersection of Ventura Blvd and Arneill Rd.

**Fiscal Year 2014/15 Funding Source(s)**

General Fund	\$	400,000
--------------	----	---------

**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 Bonds & Notes, Mello-Roos Bonds, and Camarillo Community Development Commission 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, 2014. There are plans to issue Camarillo Sanitary District Bonds in FY 2014/15 and FY 2015/16, and Water Utility Bonds in FY 2015/16.

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 7/1/14: \$7,010,000

Maturity Date: 2033

Interest Rate: 1.00% - 4.25%

Funding Sources: 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 7/1/14: \$19,360,000

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 CDD 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.

**Legal Debt Margin Calculation for Fiscal Year 2015**

Assessed valuations:	
Net assessed value	\$ 9,695,374
Add back: exempt real property	319,242
Gross assessed value	<u>\$ 10,014,616</u>
Debt limitation - 15% of total assessed value	\$ 1,502,192
Less debt applicable to limitation	-
Legal debt margin	<u>\$ 1,502,192</u>

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.

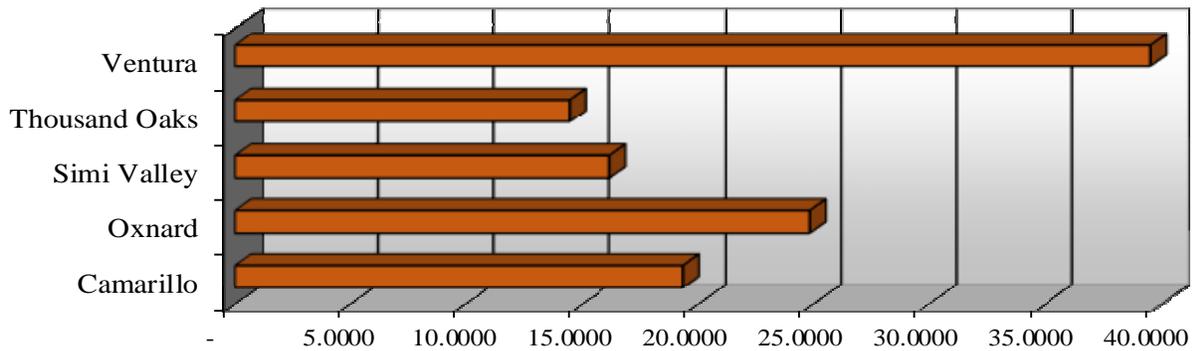
# SURROUNDING CITIES COMPARISONS

	Notes	CAMARILLO	OXNARD	SIMI VALLEY	THOUSAND OAKS	VENTURA
<b>Population at January 1, 2014</b>	1	66,752	203,645	126,305	129,039	108,961
<b>The following information is per thousand residents:</b>						
Part 1 Crime	2,4	19.3402	24.8373	16.2068	14.4375	39.5279
Number of Employees	3,5	2.1348	4.7386	3.2382	3.0766	4.0565
Sworn Police Officers	4	1.1236	1.2374	0.9501	0.7207	1.5143
Police Services	5 \$	217,876	\$ 253,900	\$ 226,483	\$ 198,033	\$ 276,647
Sales and Use Tax	5	205,918	172,634	121,759	199,130	200,923
Transient Occupancy Tax	5	27,712	18,792	10,644	24,506	40,836
Total General Fund Cash & Investment	5	722,619	74,113	160,544	584,369	265,521
Total General Fund Revenue	5	529,343	574,396	420,160	518,097	816,904

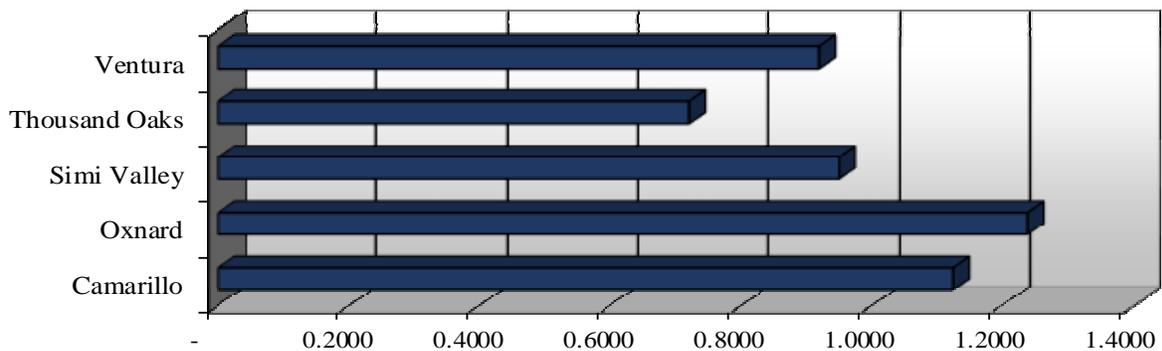
Source:

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

**Part 1 Crime per Capita**



**Sworn Police Officers per Capita**

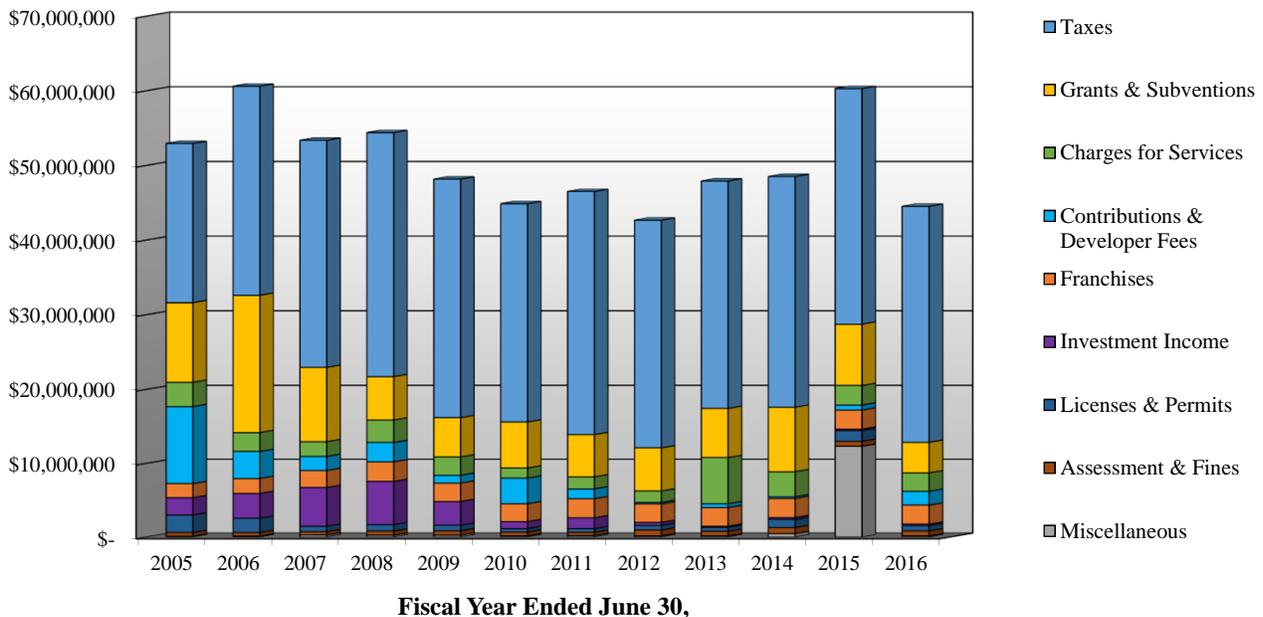


## Financial Trend Information General Governmental Revenues by Source

FISCAL YEAR ENDED JUNE 30, POPULATION	2005	2006	2007	2008	2009
	62,739	64,034	65,409	65,453	66,149
<b>REVENUES</b>					
Taxes	\$ 21,325,518	\$ 28,021,514	\$ 30,422,466	\$ 32,696,045	\$ 31,972,755
Grants & Subventions	10,661,571	18,416,570	10,002,546	5,826,981	5,327,967
Franchises	1,907,625	2,033,842	2,302,641	2,665,403	2,493,568
Charges for Services	3,252,460	2,574,748	2,010,083	3,049,714	2,485,558
Contributions & Developer Fees	10,450,154	3,660,661	1,907,901	2,627,758	1,065,979
Assessment & Fines	484,591	492,310	467,429	560,868	601,011
Licenses & Permits	2,381,361	1,923,751	711,049	880,117	751,932
Investment Income	2,354,445	3,369,849	5,275,710	5,856,078	3,219,226
Miscellaneous	126,139	128,915	274,841	246,357	252,266
Total Revenue	<u>\$ 52,943,864</u>	<u>\$ 60,622,160</u>	<u>\$ 53,374,666</u>	<u>\$ 54,409,321</u>	<u>\$ 48,170,262</u>

<b>REVENUE PER CAPITA</b>					
Taxes	\$ 339.91	\$ 437.60	\$ 465.11	\$ 499.53	\$ 483.34
Grants & Subventions	169.94	287.61	152.92	89.03	80.54
Franchises	30.41	31.76	35.20	40.72	37.70
Charges for Services	51.84	40.21	30.73	46.59	37.58
Contributions & Developer Fees	166.57	57.17	29.17	40.15	16.11
Assessment & Fines	7.72	7.69	7.15	8.57	9.09
Licenses & Permits	37.96	30.04	10.87	13.45	11.37
Investment Income	37.53	52.63	80.66	89.47	48.67
Miscellaneous	2.01	2.01	4.20	3.76	3.81
Total Per Capita	<u>\$ 843.87</u>	<u>\$ 946.72</u>	<u>\$ 816.01</u>	<u>\$ 831.27</u>	<u>\$ 728.21</u>

### TOTAL REVENUES

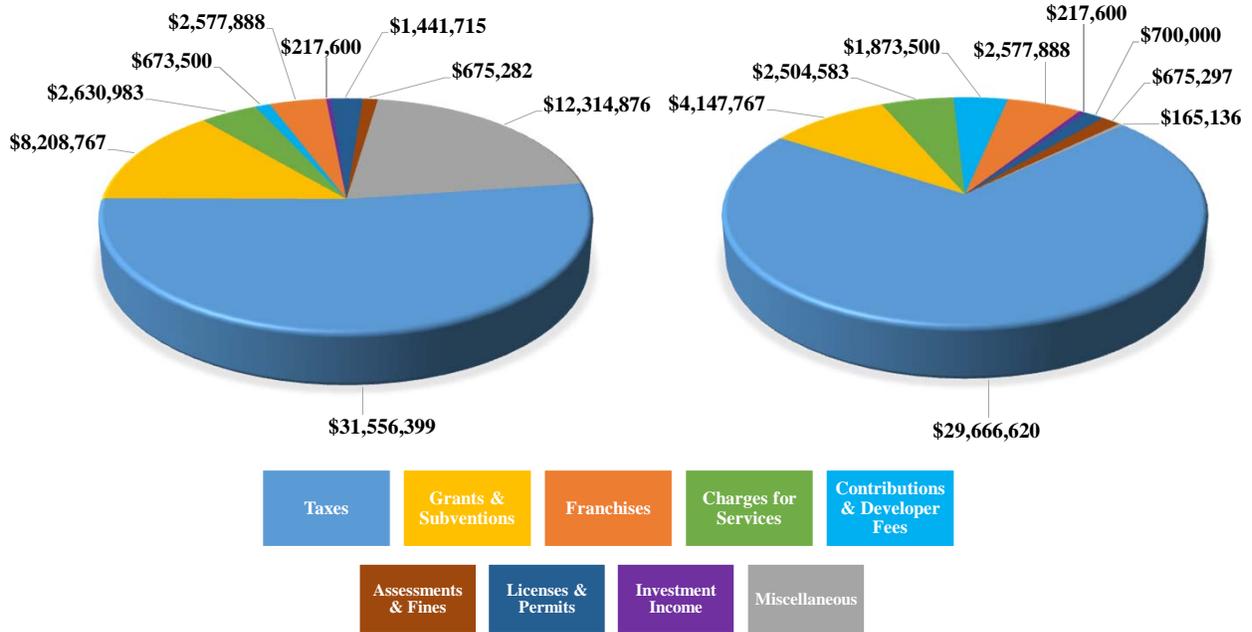


## Financial Trend Information General Governmental Revenues by Source

2010	2011	2012	2013	2014	2015	2016
66,690	65,830	66,407	66,428	66,752	66,752	66,752
\$ 29,269,707	\$ 32,610,679	\$ 30,564,511	\$ 30,469,655	\$ 30,904,800	\$ 31,556,399	\$ 31,666,404
6,241,689	5,728,069	5,845,020	6,665,215	8,750,051	8,208,767	4,147,767
2,436,789	2,593,268	2,493,688	2,519,704	2,577,823	2,577,888	2,577,888
1,374,664	1,634,987	1,550,551	6,263,185	3,383,793	2,630,983	2,504,583
3,473,524	1,335,676	222,176	528,005	247,540	673,500	1,873,500
514,081	441,806	786,506	614,478	830,586	675,282	675,297
471,869	488,667	632,344	541,310	1,103,510	1,441,715	700,000
937,623	1,477,647	398,058	156,072	257,230	217,600	217,600
166,285	202,090	172,212	167,793	462,054	12,314,876	165,136
<b>\$ 44,886,231</b>	<b>\$ 46,512,889</b>	<b>\$ 42,665,066</b>	<b>\$ 47,925,417</b>	<b>\$ 48,517,387</b>	<b>\$ 60,297,010</b>	<b>\$ 44,528,175</b>
\$ 438.89	\$ 495.38	\$ 460.26	\$ 458.69	\$ 462.98	\$ 472.74	\$ 474.39
93.59	87.01	88.02	100.34	131.08	122.97	62.14
36.54	39.39	37.55	37.93	38.62	38.62	38.62
20.61	24.84	23.35	94.29	50.69	39.41	37.52
52.08	20.29	3.35	7.95	3.71	10.09	28.07
7.71	6.71	11.84	9.25	12.44	10.12	10.12
7.08	7.42	9.52	8.15	16.53	21.60	10.49
14.06	22.45	5.99	2.35	3.85	3.26	3.26
2.49	3.07	2.59	2.53	6.92	184.49	2.47
<b>\$ 673.06</b>	<b>\$ 706.56</b>	<b>\$ 642.48</b>	<b>\$ 721.46</b>	<b>\$ 726.83</b>	<b>\$ 903.30</b>	<b>\$ 667.07</b>

FISCAL YEAR 2014/15

FISCAL YEAR 2015/16

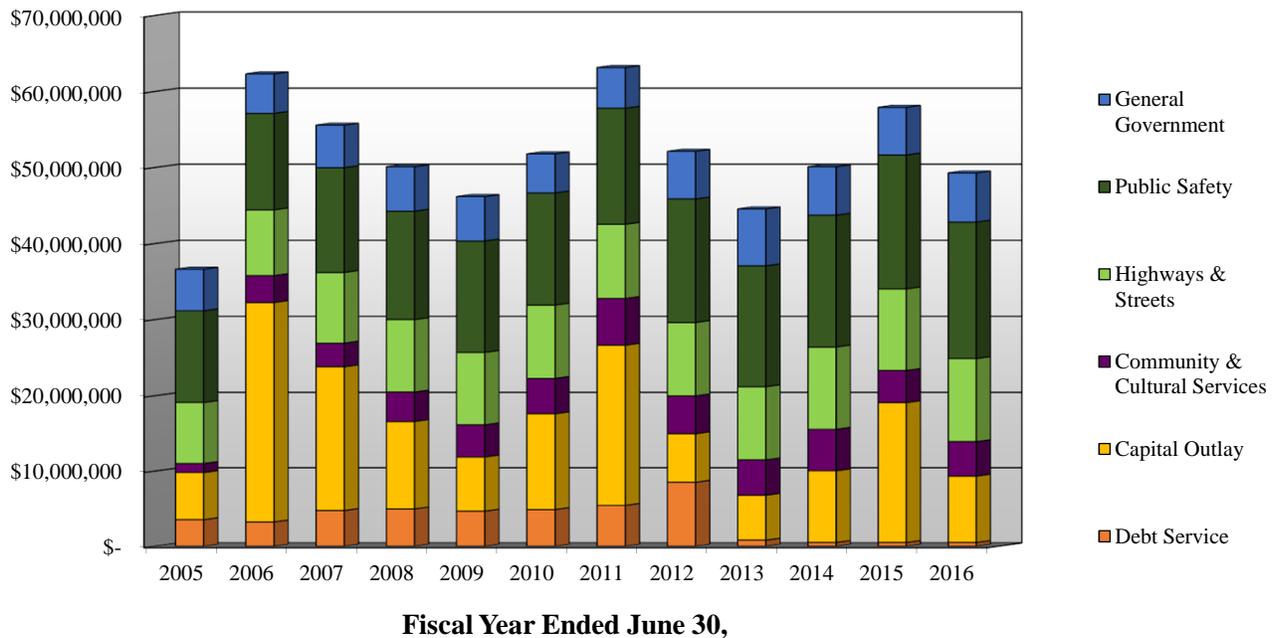


## Financial Trend Information General Governmental Expenditures by Function

FISCAL YEAR ENDED JUNE 30, POPULATION	2005	2006	2007	2008	2009
	62,739	64,034	65,409	65,453	66,149
<b>EXPENDITURES</b>					
General Government	\$ 5,462,998	\$ 5,204,625	\$ 5,590,747	\$ 5,848,690	\$ 5,838,856
Public Safety	12,061,998	12,684,394	13,777,663	14,253,557	14,648,245
Highways & Streets	8,102,267	8,640,139	9,290,609	9,518,323	9,537,249
Community & Cultural Services	1,202,210	3,542,008	3,108,760	3,880,091	4,283,578
Capital Outlay	6,272,420	29,031,109	19,053,739	11,651,050	7,211,865
Debt Service	3,539,666	3,226,229	4,755,132	4,959,657	4,671,808
Total Expenditures	<u>\$ 36,641,559</u>	<u>\$ 62,328,504</u>	<u>\$ 55,576,650</u>	<u>\$ 50,111,368</u>	<u>\$ 46,191,601</u>

<b>EXPENDITURES PER CAPITA</b>					
General Government	\$ 87.07	\$ 81.28	\$ 85.47	\$ 89.36	\$ 88.27
Public Safety	192.26	198.09	210.64	217.77	221.44
Highways & Streets	129.14	134.93	142.04	145.42	144.18
Community & Cultural Services	19.16	55.31	47.53	59.28	64.76
Capital Outlay	99.98	453.37	291.30	178.01	109.02
Debt Service	56.42	50.38	72.70	75.77	70.63
Total Per Capita	<u>\$ 584.03</u>	<u>\$ 973.37</u>	<u>\$ 849.68</u>	<u>\$ 765.61</u>	<u>\$ 698.30</u>

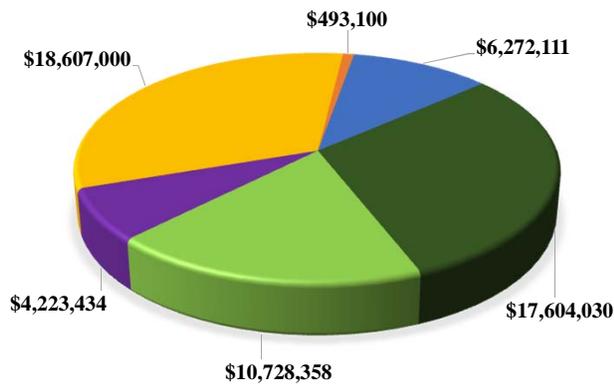
### TOTAL EXPENDITURES



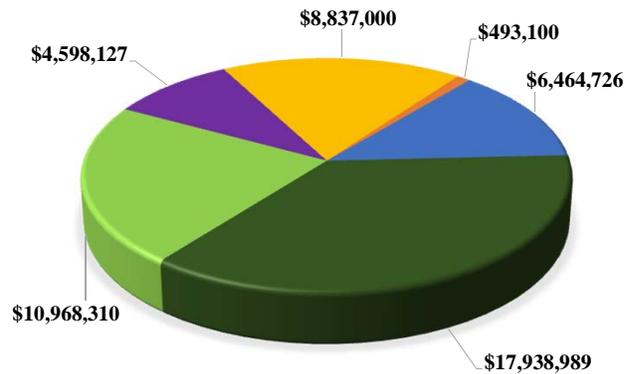
## Financial Trend Information General Governmental Expenditures by Function

2010	2011	2012	2013	2014	2015	2016
66,690	65,830	66,407	66,428	66,752	66,752	66,752
\$ 5,129,145	\$ 5,355,586	\$ 6,255,624	\$ 7,487,629	\$ 6,364,262	\$ 6,272,111	\$ 6,464,726
14,751,720	15,261,371	16,253,335	15,878,508	17,343,146	17,604,030	17,938,989
9,631,791	9,751,958	9,644,288	9,701,742	10,825,448	10,728,358	10,968,310
4,651,496	6,141,348	5,002,715	4,705,995	5,529,910	4,223,434	4,598,127
12,754,040	21,209,677	6,469,797	5,975,709	9,553,000	18,607,000	8,837,000
4,880,207	5,438,956	8,512,313	814,087	493,450	493,100	493,100
<b>\$ 51,798,399</b>	<b>\$ 63,158,896</b>	<b>\$ 52,138,072</b>	<b>\$ 44,563,670</b>	<b>\$ 50,109,216</b>	<b>\$ 57,928,033</b>	<b>\$ 49,300,252</b>
\$ 76.91	\$ 81.35	\$ 94.20	\$ 112.72	\$ 95.34	\$ 93.96	\$ 96.85
221.20	231.83	244.75	239.03	259.81	263.72	268.74
144.43	148.14	145.23	146.05	162.17	160.72	164.31
69.75	93.29	75.33	70.84	82.84	63.27	68.88
191.24	322.19	97.43	89.96	143.11	278.75	132.39
73.18	82.62	128.18	12.26	7.39	7.39	7.39
<b>\$ 776.70</b>	<b>\$ 959.42</b>	<b>\$ 785.13</b>	<b>\$ 670.86</b>	<b>\$ 750.68</b>	<b>\$ 867.81</b>	<b>\$ 738.56</b>

FISCAL YEAR 2014/15



FISCAL YEAR 2015/16





## *City of Camarillo*

# ***CITY COUNCIL POLICY***

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Section: Finance

Date Adopted: March 1976  
Last Amended: April 9, 2014

Subject: **Budget and Fiscal Policy**

Number: 3.01

Page 1 of 6

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### 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 will 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. Remaining appropriation balances from completed capital projects will be returned to fund balance.

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.

Adopted 3.1, March 1976  
Amended October 25, 2000  
Amended 3.01, October 27, 2004; April 9, 2014

Policy 3.01  
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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.<sup>1</sup>
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.

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<sup>1</sup> 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.

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 City Council.

Adopted 3.1, March 1976  
Amended October 25, 2000  
Amended 3.01, October 27, 2004; April 9, 2014

Policy 3.01  
Page 4 of 6

## 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. User fees will be calculated annually via the Master Fee Schedule which would reflect an adjustment for any year over year change in Labor Cost and presented to City Council. For purposes of this adjustment, Labor Costs would include both salary and related benefits.

### 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).

Adopted 3.1, March 1976  
Amended October 25, 2000  
Amended 3.01, October 27, 2004; April 9, 2014

Policy 3.01  
Page 5 of 6

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 must 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***

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Section: Finance

Date Adopted: February 15, 1989

Last Amended: December 12, 2007

Subject: **Investment Policy**

Number: 3.04

Page 1 of 4

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### 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.

Adopted 3.4, February 15, 1989  
Amended 12/9/98; 4/28/99; 7/12/00; 6/27/01  
Amended 3.04, 6/11/03; 6/12/04; 6/22/05; 7/26/06; 6/27/07; 12/12/07

Policy 3.04  
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## *City of Camarillo*

# ***CITY COUNCIL POLICY***

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Section: Finance

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

Subject: **Land-Secured Financing**

Number: 3.07

Page 1 of 6

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### 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.

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

Policy 3.07  
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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  
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## 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.

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

Policy 3.07  
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## *City of Camarillo*

# ***CITY COUNCIL POLICY***

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Section: Public Works

Date Adopted: September 13, 1997  
Last Amended: September 14, 2005

Subject: **Capital Improvement Program**

Number: 8.07

Page 1 of 2

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### 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

RESOLUTION NO. 2014-70

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CAMARILLO ADOPTING THE 2014-2016 BUDGET,  
INCLUDING 2014/2015 APPROPRIATIONS AND  
AUTHORIZING CERTAIN AMENDMENTS TO THE  
2013/2014 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 7, public operating budget workshop on June 7, and a capital budget public hearing on June 25, 2014, 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 2014-2016.** The budget for 2014-2016 as shown in Exhibit A is hereby adopted.

**SECTION 3: Appropriation for 2014/2015.** 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 2014/2015 are hereby appropriated from the unappropriated fund balances anticipated to be available on July 1, 2014, and from the estimated revenues and transfers in to be received during the fiscal year beginning July 1, 2014, and ending June 30, 2015

**SECTION 4: Authorized Interfund Transfers for 2014/2015.** The transfers from one fund to another as shown on Exhibit A for 2014/2015 are hereby authorized.

**SECTION 5: Amended Budget for 2013/2014.** The 2013/2014 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 2013/2014 shall lapse June 30, 2014 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 2013/2014; and

B. Any unexpended appropriations for incomplete capital projects in the capital budget at the end of 2013/2014; and

C. Any unrealized revenues and unexpended appropriations for grants at the end of 2013/2014.

And, that for these exceptions, the City Manager shall have the authority to approve these appropriation carryovers from 2013/2014 into 2014/2015; 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 2014/2015, 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, 2014, after its adoption by the City Council.

PASSED AND ADOPTED on June 25, 2014.

Kevin Kildee  
Mayor

Attested to on 6/26/14  
Jamadland  
City Clerk

I, Jeffrie Madland, City Clerk of the City of Camarillo, certify Resolution No. 2014-70 was adopted by the City Council of the City of Camarillo at a regular meeting held June 25, 2014, by the following vote:

AYES: Councilmembers: Craven, Little, McDonald, Morgan, Mayor Kildee  
NOES: Councilmembers: None  
ABSENT: Councilmembers: None

Jamadland  
City Clerk



c: Finance Department

CSD RESOLUTION NO. 2014-6

**A RESOLUTION OF THE CAMARILLO SANITARY DISTRICT ADOPTING THE 2014-2016 BUDGET, INCLUDING 2014/2015 APPROPRIATIONS AND AUTHORIZING CERTAIN AMENDMENTS TO THE 2013/2014 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 7, a public operating budget workshop on June 7, and a capital budget public hearing on June 25, 2014, 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 2014-2016. The budget for 2014-2016 as shown in Exhibit A is hereby adopted.

**SECTION 3: Appropriation for 2014/2015.** The amounts shown on Exhibit A which are necessary to fund the operating programs and the Capital Improvements Program for the CSD during 2014/2015 are hereby appropriated from the unappropriated fund balances anticipated to be available on July 1, 2014, and from the estimated revenues and transfers in to be received during the fiscal year beginning July 1, 2014, and ending June 30, 2015.

**SECTION 4: Authorized Interfund Transfers for 2014/2015.** The transfers from one fund to another as shown on Exhibit A for the 2014/2015 are hereby authorized.

**SECTION 5: Amended Budget for 2013/2014.** The 2013/2014 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 2013/2014 shall lapse June 30, 2014 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 2013/2014; and

B. Any unexpended appropriations for incomplete capital projects in the capital budget at the end of 2013/2014; and

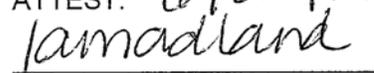
C. Any unrealized revenues and unexpended appropriations for grants at the end of 2013/2014.

And, that for these exceptions, the District Manager shall have the authority to approve these appropriation carryovers from 2013/2014 into 2014/2015; 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 2014/2015, 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, 2014, after its adoption by the Camarillo Sanitary District.

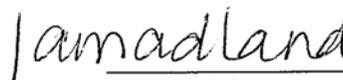
PASSED AND ADOPTED on June 25, 2014.

  
Chairman

ATTEST: 6/26/14  
  
Assistant Secretary

I, Jeffrie Madland, Assistant Secretary of the Camarillo Sanitation District, certify CSD Resolution No. 2014-6 was adopted by the Board of Directors of the Camarillo Sanitary District at a regular meeting held June 25, 2014, by the following vote:

AYES: Directors: Kildee, Little, McDonald, Morgan, Chairman Craven  
NOES: Directors: None  
ABSENT: Directors: None

  
Assistant Secretary

cc: Finance Department



**City of Camarillo**  
2013/14 Budget  
Budget Summary by Organization and Fund

FUND	Adjusted** Fund Balance June 30, 2013		Fiscal Year 2013/14 Current Budget (as of 5/1/14)			Fiscal Year 2013/14 Year-end Budget Amendments (May-June)			Fiscal Year 2013/14 Revised Budget			** Estimated Fund Balance June 30, 2014		
		Fund Balance	Revenues	Expenditures	Transfers	Adjustments	Revenues	Expenditures	Transfers	Adjustments	Revenues	Expenditures	Transfers	Adjustments
City of Camarillo		38,277,401	33,137,934	26,258,037	(6,990,700)	11,950,459	813,287	90,248	(3,421,300)	33,951,221	26,348,285	(10,112,000)	11,950,459	47,718,796
101 General Fund		1,308	8,500	33,500	25,000	-	3,050	100	174,576	2,672,995	8,500	25,000	11,950,459	8,500
201 Community Service Grants		7,936,511	2,669,935	-	(3,575,158)	-	3,050	-	152,559	177,626	-	(71,441)	-	6,603,913
208 TDA Article 8 Roads		181,442	75,300	-	(224,000)	-	100	-	75,400	152,659	-	(71,441)	-	185,401
210 Gas Tax		52,259	1,925,154	3,159,176	1,180,905	-	(194)	-	67,332	1,924,960	3,057,956	1,157,271	-	76,534
220 Citywide Lighting/Landscape		1,557	1,752,482	3,746,024	2,035,000	-	3,035	-	3,368	1,755,517	3,746,024	2,035,363	-	46,433
221 Mission Oaks-MDVA		1,468,412	795,659	618,869	2,035,000	-	1,484	-	363	707,073	618,869	2,035,363	-	1,556,916
222 Willemberg Maint-MDZA		56,514	33,975	30,207	-	-	73	-	-	34,048	30,207	-	-	63,355
223 Armbro Storm Basins		5,547	1,750	2,674	-	-	10	-	-	1,800	2,674	-	-	4,673
224 Mission Oaks Industrial		35,682	34,660	42,913	-	-	(40)	-	-	34,620	42,913	-	-	27,669
225 Presley Maintenance District		31,988	12,150	15,177	-	-	(60)	-	-	12,110	15,177	-	-	28,921
226 Spanish Hills Maint District		30,761	22,520	31,628	-	-	(150)	-	-	22,370	31,628	-	-	21,303
227 Sares/Regis Maint Dist		24,564	6,050	8,722	-	-	(59)	-	-	6,000	8,722	-	-	21,842
228 Vista Las Posas Maint. Dist.		58,285	23,340	27,870	-	-	(25)	-	-	23,315	27,870	-	-	53,750
229 Adolfo Glen II Maint Dist-Zone 9		2,633	-	-	(2,833)	-	-	-	-	-	-	(2,833)	-	-
230 Adolfo Glen III Maint Dist		26,003	27,850	35,920	-	-	(50)	-	-	27,560	35,920	-	-	17,683
231 Adolfo Glen II Maint Dist		4,872	30,718	54,054	24,833	-	965	(1,160)	-	30,718	54,054	24,833	-	1,487
270 Storm Water Management		108,048	353,840	1,128,000	900,000	-	70	-	-	354,905	1,125,440	900,000	-	134,337
275 Air Quality Management		59,350	423,282	423,280	-	-	59,362	-	-	423,280	423,280	-	-	59,362
280 C D B G		74,443	1,558,890	3,542,680	1,920,000	-	2,050	-	-	1,560,940	3,542,680	1,920,000	-	12,703
284 Library Operations		1,211,202	302,165	838,569	-	-	3,665	-	-	222,540	908,687	-	-	524,055
285 Library Special Revenue		676,092	149,955	15,000	-	-	(100)	-	-	152,650	15,000	-	-	813,712
286 Cable PEG Fees Special Rev.		-	100	-	-	-	100	-	-	-	-	-	-	-
320 Debt Service-Police Facility		-	100	483,450	525,000	-	(100)	-	-	483,450	525,000	-	-	31,550
321 Debt Service-Library		-	7,872,369	15,025,975	4,623,960	-	(3,419,806)	(5,509,875)	1,602,701	4,492,553	9,516,000	6,526,651	-	14,124,406
410 Capital Improve Projects		44,107	100	28,613	-	-	1,397	-	-	100	300,000	-	-	14,207
422 W. Camarillo CFD #1 Capital		645,154	2,392,375	2,325,278	-	-	140	-	-	2,392,375	2,325,278	-	-	1,500
510 Human Resources		184,600	608,800	608,482	-	-	140	-	-	608,940	608,482	-	-	196,548
520 Information Services		2,321,795	1,724,107	1,910,421	28,700	-	1,463	(47,000)	-	1,725,570	1,863,421	-	-	2,303,094
540 Vehicles & Equipment		4,140,482	1,357,000	1,844,508	(400,000)	-	2,100	(311,400)	-	1,359,100	1,531,108	30,202	-	3,523,102
550 City Hall Facility		885,079	185,600	340,029	-	-	440	(2,000)	400,000	186,240	338,029	-	-	4,163,574
551 Corporation Yard Facility		1,603,959	242,700	306,477	-	-	880	(29,000)	-	243,580	277,477	-	-	864,240
552 Police Facility		2,397,750	1,529,379	2,242,536	-	-	(99)	(6,000)	-	1,529,340	2,234,536	-	-	1,725,652
553 Library Facility		759,354	171,200	131,640	-	-	520	(1,000)	-	171,720	130,640	-	-	2,828,804
554 Camarillo Ranch Facility		21,333	-	73,677	45,000	-	40	(7,800)	-	40	65,877	45,000	-	854,554
555 Chamber of Commerce Facility		869,230	6,049,417	6,258,393	-	-	15,513	2,500	-	6,064,830	6,260,893	-	-	40,248
(e)* 805 Solid Waste		(363,481)	2,402,026	2,040,163	87,931	-	(457,710)	245,000	577,069	1,944,316	2,285,163	665,000	148,200	675,767
(e)* 810 Transit		31,050,788	15,144,430	24,150,344	(348,637)	-	691,470	(6,330,505)	249,637	15,835,900	17,819,639	(100,000)	941,450	108,662
(e)* 860 Water Utility		110,774,457	83,872,955	59,383,760	-	-	(2,415,324)	(11,938,807)	2,473	81,457,571	87,444,973	2,473	15,286,559	120,076,087
Total City of Camarillo		7,085,578	11,145,813	10,245,542	(2,850,000)	2,148,400	125,367	3,900	(2,473)	11,271,180	10,248,442	(2,852,473)	2,148,400	7,413,243
Camarillo Sanitary District (CSD)		2,445,121	1,016,986	1,455,950	(1,000,000)	-	(10,865)	(16,750)	-	1,005,557	1,439,200	(1,000,000)	-	1,011,422
671 CSD Operating		12,307,418	350,760	14,224,274	3,850,000	-	367,358	(8,724,149)	-	718,118	5,500,125	3,850,000	-	11,465,411
672 CSD Debt Service		21,938,117	12,512,959	25,925,766	-	-	481,840	(6,726,999)	(2,473)	12,994,799	17,188,767	(2,473)	2,148,400	18,860,076
673 CSD Capital Projects		132,712,574	96,365,654	125,309,546	-	-	(1,933,484)	(20,675,000)	-	94,432,370	104,633,740	-	-	139,966,163
Total Camarillo Sanitary District		132,712,574	96,365,654	125,309,546	-	-	(1,933,484)	(20,675,000)	-	94,432,370	104,633,740	-	-	139,966,163
Total City and CSD Funds		132,712,574	96,365,654	125,309,546	-	-	(1,933,484)	(20,675,000)	-	94,432,370	104,633,740	-	-	139,966,163

(f) Funds 805 and 860 beginning balances include legally restricted reserves of \$0.5 million and \$10 million respectively.  
 \* Fund balances reflect working capital for proprietary fund types (current assets over current liabilities).  
 \*\* Fund balances adjusted to remove any nonresponsible items such as Prepaid Items, Land Held for Resale, Bond Covenants, and Notes Receivable.

Exhibit A

**2014/15 & 2015/16 Budget  
Budget Summary by Organization and Fund**

FUND	**Estimated Fund Balance June 30, 2014				Fiscal Year 2014/15				Estimated Fund Balance June 30, 2015				Fiscal Year 2015/16				Fund Balance June 30, 2016				
	Revenues		Expenditures		Proposed Budget		Transfers		Adjustments		Revenues		Expenditures		Proposed Budget		Transfers		Adjustments		
<b>City of Camarillo</b>	47,710,796	34,020,032	29,370,436	(7,617,200)	47,751,192	33,166,631	28,890,661	(8,147,000)	-	47,751,192	33,166,631	28,890,661	(8,147,000)	-	47,751,192	33,166,631	28,890,661	(8,147,000)	-	45,890,162	
101 General Fund	1,308	8,500	56,587	48,500	1,721	8,500	-	-	-	1,721	8,500	-	-	-	1,721	8,500	-	-	-	10,221	
201 Community Service Grants	6,808,913	2,192,806	185,401	(3,400,000)	5,401,719	2,192,806	-	-	-	5,401,719	2,192,806	-	-	-	5,401,719	2,192,806	-	-	-	4,194,525	
208 TDA Article 8 Roads	185,401	76,534	2,990,518	(185,000)	701	300	-	-	-	701	300	-	-	-	701	300	-	-	-	1,001	
210 TDA Article 3	76,534	1,703,005	3,769,318	2,221,995	11,016	1,703,005	3,034,376	1,345,035	-	11,016	1,703,005	3,034,376	1,345,035	-	11,016	1,703,005	3,034,376	1,345,035	-	24,680	
219 Gas Tax	46,433	1,745,725	660,541	2,050,000	52,840	1,766,500	3,821,499	2,050,000	-	52,840	1,766,500	3,821,499	2,050,000	-	52,840	1,766,500	3,821,499	2,050,000	-	47,841	
220 Citywide Lighting/Landscape	1,556,616	696,230	660,541	-	1,594,305	702,120	723,312	-	-	1,594,305	702,120	723,312	-	-	1,594,305	702,120	723,312	-	-	1,573,113	
221 Mission Oaks-MD1A	63,355	30,360	29,915	-	63,800	30,360	29,915	-	-	63,800	30,360	29,915	-	-	63,800	30,360	29,915	-	-	64,485	
222 Witternberg Maint-MD2A	4,673	1,869	2,644	-	3,898	1,869	2,644	-	-	3,898	1,869	2,644	-	-	3,898	1,869	2,644	-	-	3,123	
223 Amigos Storm Basins	27,689	35,983	42,371	-	21,311	35,983	42,275	-	-	21,311	35,983	42,275	-	-	21,311	35,983	42,275	-	-	15,019	
224 Mission Oaks Industrial	28,921	13,050	15,805	-	26,166	13,050	16,005	-	-	26,166	13,050	16,005	-	-	26,166	13,050	16,005	-	-	23,211	
225 Presley Maintenance District	21,303	22,100	26,937	-	16,466	22,100	27,217	-	-	16,466	22,100	27,217	-	-	16,466	22,100	27,217	-	-	11,348	
226 Spanish Hills Maint District	21,842	6,188	8,724	-	19,306	6,188	8,724	-	-	19,306	6,188	8,724	-	-	19,306	6,188	8,724	-	-	16,770	
227 Sares/Regis Maint Dist	53,730	24,219	27,915	-	50,034	24,219	27,915	-	-	50,034	24,219	27,915	-	-	50,034	24,219	27,915	-	-	46,338	
228 Vista Las Posas Maint. Dist	17,663	28,787	36,666	-	9,784	28,787	36,666	-	-	9,784	28,787	36,666	-	-	9,784	28,787	36,666	-	-	1,905	
230 Adolfo Glen III Maint Dist	1,497	34,946	34,808	-	1,635	34,946	34,808	-	-	1,635	34,946	34,808	-	-	1,635	34,946	34,808	-	-	1,773	
231 Adolfo Glen II Maint Dist	134,337	204,930	1,167,950	900,000	71,317	176,225	1,206,471	1,000,000	-	71,317	176,225	1,206,471	1,000,000	-	71,317	176,225	1,206,471	1,000,000	-	41,071	
270 Storm Water Management	5,268	299,906	299,906	-	5,268	299,906	299,906	-	-	5,268	299,906	299,906	-	-	5,268	299,906	299,906	-	-	5,268	
275 Air Quality Management	12,703	1,577,780	2,813,892	1,250,000	26,591	1,598,790	3,164,998	1,550,000	-	26,591	1,598,790	3,164,998	1,550,000	-	26,591	1,598,790	3,164,998	1,550,000	-	59,362	
280 C D B G	524,055	365,000	625,000	-	264,055	365,000	625,000	-	-	264,055	365,000	625,000	-	-	264,055	365,000	625,000	-	-	10,383	
284 Library Operations	813,712	153,740	15,000	-	952,452	153,740	15,000	-	-	952,452	153,740	15,000	-	-	952,452	153,740	15,000	-	-	4,055	
285 Library Special Revenue	31,550	50	493,100	470,000	8,500	50	493,100	490,000	-	8,500	50	493,100	490,000	-	8,500	50	493,100	490,000	-	5,450	
286 Cable PEG Fees Special Rev.	14,124,406	4,974,850	15,220,000	4,835,000	8,714,256	2,183,850	8,810,000	4,000,000	-	8,714,256	2,183,850	8,810,000	4,000,000	-	8,714,256	2,183,850	8,810,000	4,000,000	-	6,088,106	
321 Debt Service-Library	14,207	-	-	-	14,207	-	-	-	-	14,207	-	-	-	-	14,207	-	-	-	-	-	14,207
410 Capital Improve Projects	713,751	12,154,654	3,200,000	-	8,954,654	13,250	2,279,572	-	-	8,954,654	13,250	2,279,572	-	-	8,954,654	13,250	2,279,572	-	-	8,867,904	
422 W. Camarillo CFD #1 Capital	186,548	2,616,065	2,803,168	-	528,658	2,616,065	2,803,168	-	-	528,658	2,616,065	2,803,168	-	-	528,658	2,616,065	2,803,168	-	-	532,554	
429 Cain Corridor Project Area	2,303,094	430,165	432,257	-	186,456	430,165	432,257	-	-	186,456	430,165	432,257	-	-	186,456	430,165	432,257	-	-	187,797	
510 Risk Management	3,529,102	1,229,546	2,119,588	-	1,476,052	1,730,518	1,788,320	-	-	1,476,052	1,730,518	1,788,320	-	-	1,476,052	1,730,518	1,788,320	-	-	1,461,250	
520 Human Resources	4,183,574	1,311,818	1,789,694	(400,000)	3,485,048	1,094,085	1,285,191	-	-	3,485,048	1,094,085	1,285,191	-	-	3,485,048	1,094,085	1,285,191	-	-	3,839,289	
530 Information Services	864,240	161,778	366,188	-	786,330	168,808	323,805	-	-	786,330	168,808	323,805	-	-	786,330	168,808	323,805	-	-	3,473,292	
540 Vehicles & Equipment	1,725,952	101,620	298,720	-	1,674,452	119,590	283,240	-	-	1,674,452	119,590	283,240	-	-	1,674,452	119,590	283,240	-	-	1,657,402	
550 City Hall Facility	2,826,804	766,934	2,215,694	-	2,425,844	1,047,800	2,150,429	-	-	2,425,844	1,047,800	2,150,429	-	-	2,425,844	1,047,800	2,150,429	-	-	2,407,991	
551 Corporation Yard Facility	854,564	47,430	125,123	-	830,971	70,430	126,330	-	-	830,971	70,430	126,330	-	-	830,971	70,430	126,330	-	-	829,171	
552 Police Facility	40,246	100	41,683	-	13,463	100	34,389	-	-	13,463	100	34,389	-	-	13,463	100	34,389	-	-	974	
553 Library Facility	676,767	6,057,755	6,210,464	-	525,058	6,057,755	6,208,230	-	-	525,058	6,057,755	6,208,230	-	-	525,058	6,057,755	6,208,230	-	-	375,583	
554 Camarillo Ranch Facility	108,862	1,331,140	2,312,980	920,000	198,122	2,421,440	3,501,326	900,000	-	198,122	2,421,440	3,501,326	900,000	-	198,122	2,421,440	3,501,326	900,000	-	169,336	
555 Chamber of Commerce Facility	29,908,299	15,778,860	24,901,341	(875,000)	19,910,818	26,194,250	39,853,061	-	-	19,910,818	26,194,250	39,853,061	-	-	19,910,818	26,194,250	39,853,061	-	-	7,252,007	
805 Solid Waste	-	300,050	902,240	625,000	22,810	600,050	569,257	-	-	22,810	600,050	569,257	-	-	22,810	600,050	569,257	-	-	53,603	
810 Transit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
860 Water Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
861 Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total City of Camarillo</b>	120,076,087	91,343,961	103,779,467	-	109,762,431	87,666,592	108,200,590	-	-	109,762,431	87,666,592	108,200,590	-	-	109,762,431	87,666,592	108,200,590	-	-	91,350,393	
<b>Camarillo Sanitary District (CSD)</b>	7,413,243	12,256,715	10,059,884	(3,000,000)	8,720,874	12,607,980	9,706,206	(5,500,000)	-	8,720,874	12,607,980	9,706,206	(5,500,000)	-	8,720,874	12,607,980	9,706,206	(5,500,000)	-	-	8,231,448
871 CSD Operating	1,011,422	11,000,565	1,438,350	-	10,573,637	19,005,970	1,439,400	(11,750,000)	-	10,573,637	19,005,970	1,439,400	(11,750,000)	-	10,573,637	19,005,970	1,439,400	(11,750,000)	-	-	16,390,207
872 CSD Debt Service	11,465,411	352,650	10,664,000	3,000,000	3,954,051	2,502,650	15,843,000	17,250,000	-	3,954,051	2,502,650	15,843,000	17,250,000	-	3,954,051	2,502,650	15,843,000	17,250,000	-	-	7,863,711
873 CSD Capital Projects	19,890,076	23,611,930	22,962,234	-	23,248,572	34,116,600	29,988,606	-	-	23,248,572	34,116,600	29,988,606	-	-	23,248,572	34,116,600	29,988,606	-	-	32,485,366	
<b>Total Camarillo Sanitary District</b>	139,966,163	114,956,791	126,141,701	-	133,011,003	121,783,182	133,189,186	-	-	133,011,003	121,783,182	133,189,186	-	-	133,011,003	121,783,182	133,189,186	-	-	123,835,769	
<b>Total All Funds</b>																					

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

"Exhibit A"  
Page 2 of 2

# 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 2013/2014		\$69,454,933
Adjustment Factors:	<u>% Ratio</u>	
Population Factor (City)	1.0049	
Economic Factor	<u>1.0927</u>	
Population Ratio * Economic Ratio	<u>1.0981</u>	
Appropriations Limit for FY 2014/2015		<u>\$76,268,462</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 2014/2015 fiscal year, there is a significant gap of \$49,898,026 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.

<b>Fiscal Year</b>	<b>Appropriations Limit</b>	<b>Total General Fund Appropriations</b>
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
2013/2014	69,454,933	25,476,274
2014/2015	76,268,462	26,370,436

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.

**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.

**Balanced Budget:** Current revenues meet current expenditures.

**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.

**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.

**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.

**Major Fund:** Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item.

**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.

**Non-major Fund:** Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are not at least 10 percent of corresponding totals for all governmental or enterprise funds, and not at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item.

**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.

**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.

**Working Capital:** The funds current assets that exceeds current liabilities, and represents the assets that can be applied to its operation.

## 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

## ACRONYMS

ERAF	Educational Revenue Augmentation Fund
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)

## ACRONYMS

PERS	Public Employees Retirement System
PM	Preventative Maintenance
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	Mayor	Kevin Kildee	City Information
City of Camarillo	Vice-Mayor	Bill Little	Phone (805) 388-5300
P.O. Box 248	Council Members	Charlotte Craven	Fax (805) 388-5318
Camarillo CA 93011-0248		Jan McDonald	Website: <a href="http://www.cityofcamarillo.org">www.cityofcamarillo.org</a>
		Mike Morgan	Email: <a href="mailto:cityhall@cityofcamarillo.org">cityhall@cityofcamarillo.org</a>

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) 383-5646	(805) 388-5318
	Public Works	(805) 388-5380	(805) 388-5387
Corporation Yard: 283 S. Glenn Drive, Camarillo CA	Street Maintenance	(805) 388-5338	(805) 389-9524
	Water Utility	(805) 388-5373	(805) 389-9524
Sanitation Plant: 150 Howard Road, Camarillo CA	Sanitation	(805) 388-5332	(805) 482-5547

