

# Section A

## Question 11



### OPERATING BUDGET SAMPLE BOOK: FY 2000-2001

- Does budget include at least the General Fund, special revenue funds, and enterprise funds of the jurisdiction, and a listing of all other funds used in the jurisdiction? (Such as internal service funds, debt service funds, capital project funds, or trust and agency funds.)
  - Include a List of Funds by type.
  - A good place for this is in the Transmittal Letter or Budget Message.

financial base against erosion from unforeseen events outside the control of the City.

All of the 34 budgeted funds have numbers and are segregated into fund types as shown below. They are described in more detail later in this memorandum.

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City of Camarillo

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General Fund

001-General Fund

Special Revenue Funds

201-Community Service Grants Fund  
205-Solid Waste Fund (prior to 1999/2000)  
208-Transportation Fund  
210-Gas Tax Fund  
232-Lighting & Landscape Maintenance Fund  
234-Spanish Hills Maintenance District Fund  
235-Mission Oaks Maintenance District Fund  
236-Wittenberg Maintenance District Fund  
237-Presley Maintenance District Fund  
239-Sares Regis Maintenance District Fund  
240-Vista Las Posas Maintenance District Fund  
241-Community Development Block Grant  
243-Storm Water Management Fund  
245-Air Quality Management Fund  
246-Adolfo Glen Maintenance District  
247-Armitos Storm Basins  
248-Mission Oaks Industrial Maintenance District

Debt Service Funds

310-Las Posas/Upland Bridge Debt Service Fund  
312-Police Facility Debt Service Fund

Capital Projects Funds

411-Capital Improvement Fund  
412-West Camarillo Community Facilities District #1  
413-Flynn Road Interchange Fund

Internal Service Funds

501-Risk Management Fund  
503-Information Services Fund  
504-Facilities, Vehicles, and Equipment Fund  
507-Administrative Services Fund

Enterprise Funds

515-Transit Fund  
805-Solid Waste Fund (beginning 1999/2000)  
990-Water Utility Fund

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Community Development Commission

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Special Revenue Fund

214-Low/Moderate Income Housing Fund

Debt Service Fund

314-Community Development Debt Service Fund

Capital Project Fund

414-Community Redevelopment Capital Fund

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Camarillo Sanitary District

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Enterprise Fund

871-Sanitary District Fund

Basis of Revenue Estimates

While the Departments were developing their budget requests, the Finance Department was projecting revenues for the budget. Many of the projections are developed from information derived from other 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 use 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 and changes within the community that effect these revenues. Some consideration is also given to Consumer Price Index (CPI) changes. Transient occupancy taxes are projected based on trends and an increase in the CPI. Documentary transfer tax is received as property is sold and is therefore projected based on the 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.
- **Licenses & Permit Fees** - Fees collected in exchange for the issuance of a license or a permit and 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,