



City of Camarillo
Revenue & Expenditure Report
(Unaudited)
October 2020

Prepared By:
The Department of Finance

**GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended October 2020 (Preliminary)**
(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		Year-to-Date		2020/21 to 2019/20
		2020/21	2019/20	
Revenues:				
Sales Taxes	\$ 13,097	\$ 2,011	\$ 2,536	\$ (525)
Property Taxes	15,149	221	202	19
Franchise Taxes	2,449	112	143	(31)
Business License Taxes	1,143	483	485	(2)
Transient Occupancy Taxes	2,228	518	775	(257)
Special Assessments	157	-	-	-
Licenses and permits	1,132	427	322	105
Subventions and grants	251	896	26	870
Charges for services	2,421	289	1,190	(901)
Investment Earnings	620	276	11	265
Fines and Forfeitures	343	81	73	8
Contributions and developer fees	40	-	37	(37)
Miscellaneous	12	3	3	-
Total Revenues	39,042	5,317	5,803	(486)
Expenditures:				
General Government:				
City Council	430	127	213	86
City Clerk	579	161	193	32
City Attorney	633	63	151	88
City Manager	1,715	338	351	13
Finance	1,394	428	486	58
Human Resources	338	98	126	28
Community Development	1,923	544	489	(55)
CIP Administration	-	152	-	(152)
Non-departmental	-	8	4	(4)
Total General Government	7,012	1,919	2,013	94
Public Safety:				
Emergency Operations	248	78	72	(6)
Code Compliance	748	190	243	53
Police Services	18,130	4,026	4,297	271
DART	19	1	2	1
Building & Safety	808	255	131	(124)
Total Public Safety	19,953	4,550	4,745	195
Highways and streets	6,285	1,511	1,751	240
Economic Development	1,841	1,186	136	(1,050)
Cultural arts and library services	4,281	1,041	1,221	180
Total Expenditures	39,372	10,207	9,866	(341)
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(330)	(4,890)	(4,063)	(827)
Other Financing Sources (Uses):				
Transfers in	1,682	573	572	1
Transfers out	(2,540)	-	-	-
Total Other Financing Sources (Uses):	(858)	573	572	1
Net Change in Fund Balance	(1,188)	(4,317)	(3,491)	(826)
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
Ending Fund Balance	\$ 70,659	\$ 67,530	\$ 64,447	\$ 3,083

MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2020 (Preliminary)

(dollars in thousands)



	Current Budget		Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	2020/21		2020/21 2019/20		2020/21 to 2019/20
Revenues by Fund:					
220 - Lighting & Landscape MD	\$ 2,178	\$ 19	\$ 12	\$ 7	
221 - Zone 1-Mission Oaks MD1A	824	8	5	3	
222 - Zone 2-Wittenberg MD	31	-	-	-	
223 - Zone 3-Armitos Strm Basin	2	-	-	-	
224 - Zone 4-Mission Oaks In MD	48	-	-	-	
225 - Zone 5-Presley MD	13	-	-	-	
226 - Zone 6-Spanish Hills MD	22	-	-	-	
227 - Zone 7-Sares/Regis MD	8	-	-	-	
228 - Zone 8-Vista Las Posas MD	25	-	-	-	
230 - Zone 10-Adolfo Glen III MD	30	-	-	-	
231 - Zone 9-Adolfo Glen II MD	41	-	1	(1)	
Total Revenues	3,222	27	18	9	
Expenditures by Fund:					
220 - Lighting & Landscape MD	4,097	1,057	1,313	256	
221 - Zone 1-Mission Oaks MD1A	2,006	210	215	5	
222 - Zone 2-Wittenberg MD	41	7	7	-	
223 - Zone 3-Armitos Strm Basin	3	1	1	-	
224 - Zone 4-Mission Oaks In MD	47	12	12	-	
225 - Zone 5-Presley MD	24	3	3	-	
226 - Zone 6-Spanish Hills MD	19	4	4	-	
227 - Zone 7-Sares/Regis MD	8	1	3	2	
228 - Zone 8-Vista Las Posas MD	40	8	7	(1)	
230 - Zone 10-Adolfo Glen III MD	30	6	7	1	
231 - Zone 9-Adolfo Glen II MD	41	10	13	3	
Total Expenditures	6,356	1,319	1,585	266	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,134)	(1,292)	(1,567)	275	
Other Financing Sources (Uses):					
Transfers in	1,858	-	-	-	
Transfers out	-	-	-	-	
Total Other Financing Sources (Uses):	1,858	-	-	-	
Net Change in Fund Balance	(1,276)	(1,292)	(1,567)	275	
Fund Balance, Beginning of Year	2,956	2,956	2,774	182	
Ending Fund Balance	\$ 1,680	\$ 1,664	\$ 1,207	\$ 457	

**DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2020 (Preliminary)**

(dollars in thousands)



	Current Budget 2020/21	Actual Year-to-Date		Variance with Prior Year Positive (Negative) 2020/21 to 2019/20
		2020/21	2019/20	
Revenues by Fund:				
240 - SIBA Fund	\$ 59	\$ -	\$ -	\$ -
251 - Traffic Mitigation Fund	2,511	29	103	(74)
252 - Bridge Policy Fund	242	-	-	-
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	-	-	-
262 - Underground Utilities Fund	4	-	-	-
263 - Street Improvements Fund	30	-	10	(10)
264 - Parking In-lieu Fund	1	-	-	-
Total Revenues	2,850	29	113	(84)
Expenditures by Fund:				
240 - SIBA Fund	-	-	-	-
251 - Traffic Mitigation Fund	-	-	-	-
252 - Bridge Policy Fund	-	-	-	-
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	-	-	-	-
262 - Underground Utilities Fund	-	-	-	-
263 - Street Improvements Fund	-	-	-	-
264 - Parking In-lieu Fund	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,850	29	113	(84)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(5,720)	(729)	-	(729)
Total Other Financing Sources (Uses):	(5,720)	(729)	-	(729)
Net Change in Fund Balance	(2,870)	(700)	113	(813)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
Ending Fund Balance	\$ 19,220	\$ 21,390	\$ 21,442	\$ (52)

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2020 (Preliminary)
(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		Year-to-Date		
	2020/21	2020/21	2019/20	2020/21 to 2019/20
Revenues by Fund:				
410 - Capital Improv. Projects	\$ 1,620	\$ -	\$ -	\$ -
429 - Cam Corridor Prjs Area	50	-	1	(1)
498 - Low-Mod Inc Hsng Asset	5	-	-	-
Total Revenues	1,675	-	1	(1)
Expenditures by Fund:				
410 - Capital Improv. Projects	8,574	2,009	2,152	143
429 - Cam Corridor Prjs Area	5,382	689	136	(553)
498 - Low-Mod Inc Hsng Asset	51	2	157	155
Total Expenditures	14,007	2,700	2,445	(255)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,332)	(2,700)	(2,444)	(256)
Other Financing Sources (Uses):				
Transfers in	12,636	1,575	-	1,575
Transfers out	(496)	(97)	-	(97)
Total Other Financing Sources (Uses):	12,140	1,478	-	1,478
Net Change in Fund Balance	(192)	(1,222)	(2,444)	1,222
Fund Balance, Beginning of Year	19,677	19,677	20,178	(501)
Ending Fund Balance	\$ 19,485	\$ 18,455	\$ 17,734	\$ 721

OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2020 (Preliminary)
(dollars in thousands)



	Current Budget 2020/21	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
		2020/21	2019/20	2020/21 to 2019/20
Revenues by Fund:				
208 - Article 8 TDA Fund	\$ 1,632	\$ 203	\$ 290	\$ (87)
209 - Article 3 TDA Fund	10	-	-	-
210 - Gas Tax Fund	1,658	573	572	1
211 - SB1 Fund	1,212	225	233	(8)
275 - Air Quality Fund	-	-	-	-
280 - CDBG Fund	564	-	-	-
285 - Library Special Revenue	361	-	195	(195)
286 - Cable PEG Fees	183	-	-	-
321 - Library Debt Service	-	-	3	(3)
Total Revenues	5,620	1,001	1,293	(292)
Expenditures by Fund:				
208 - Article 8 TDA Fund	-	-	-	-
209 - Article 3 TDA Fund	-	-	-	-
210 - Gas Tax Fund	-	-	-	-
211 - SB1 Fund	-	-	-	-
275 - Air Quality Fund	-	-	-	-
280 - CDBG Fund	983	551	238	(313)
285 - Library Special Revenue	501	47	69	22
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	-	-	-
Total Expenditures	1,990	598	307	(291)
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,630	403	986	(583)
Other Financing Sources (Uses):				
Transfers in	588	97	-	97
Transfers out	(8,045)	(1,419)	(572)	(847)
Total Other Financing Sources (Uses):	(7,457)	(1,322)	(572)	(750)
Net Change in Fund Balance	(3,827)	(919)	414	(1,333)
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
Ending Fund Balance	\$ 3,435	\$ 6,343	\$ 7,937	\$ (1,594)

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended October 2020 (Preliminary)
(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		2020/21	2020/21	
Revenues by Fund:				
805 - Solid Waste	\$ 7,918	\$ 1,886	\$ 1,875	\$ 11
810 - Transit	3,344	10	65	(55)
815 - Camarillo Ranch Events	372	-	-	-
860 - Water Utility	15,559	5,259	5,203	56
861 - Reclaimed Water	446	134	111	23
862 - Water Conservation Credit	17	-	-	-
863 - Water Capital Projects	18,137	5	30	(25)
864 - Water Debt Service Fund	-	-	12,926	(12,926)
871 - Sanitary District	14,176	3,983	4,062	(79)
872 - CAMSAN Debt Service	1,268	12	7	5
873 - CAMSAN Capital Projects	3,048	28	25	3
Total Revenues	64,285	11,317	24,304	(12,987)
Expenses by Fund:				
805 - Solid Waste	7,932	1,951	1,993	42
810 - Transit	3,344	149	761	612
815 - Camarillo Ranch Events	400	89	-	(89)
860 - Water Utility	14,765	4,103	4,334	231
861 - Reclaimed Water	5,259	140	81	(59)
862 - Water Conservation Credit	549	16	66	50
863 - Water Capital Projects	45,515	7,758	964	(6,794)
864 - Water Debt Service Fund	812	3	321	318
871 - Sanitary District	12,845	3,162	3,401	239
872 - CAMSAN Debt Service	1,309	2	2	-
873 - CAMSAN Capital Projects	16,998	144	38	(106)
Total Expenses	109,728	17,517	11,961	(5,556)
Income (Loss) Before Transfers	(45,443)	(6,200)	12,343	(18,543)
Transfers in	-	12	-	12
Transfers out	-	(12)	-	(12)
*Adjustment to net position (accrual method)	69,691	8,166	(11,839)	20,005
Changes in Net Position	24,248	1,966	504	1,462
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
Ending Net Position	\$ 205,678	\$ 183,396	\$ 168,327	\$ 15,069

*Net Position adjusted to eliminate the affect of capital purchases, debt principal payments, and receipt of bond proceeds under the accrual reporting method.

**INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION**



Month Ended October 2020 (Preliminary)

(dollars in thousands)

	Current Budget 2020/21	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
		2020/21	2019/20	2020/21 to 2019/20
Revenues by Fund:				
510 - Risk Management	\$ 2,311	\$ 740	\$ 754	\$ (14)
530 - Information Systems	2,335	787	640	147
540 - Vehicles & Equipment	1,477	355	289	66
550 - City Hall Facility	36	-	367	(367)
551 - Corp Yard Facility	20	-	117	(117)
552 - Police Facility	15	-	-	-
553 - Library Facility	1,031	335	73	262
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	-	6	(6)
Total Revenues	7,226	2,217	2,246	(29)
Expenses by Fund:				
510 - Risk Management	2,295	1,964	1,770	(194)
530 - Information Systems	2,302	738	706	(32)
540 - Vehicles & Equipment	1,471	246	414	168
550 - City Hall Facility	1,477	282	288	6
551 - Corp Yard Facility	371	89	72	(17)
552 - Police Facility	578	274	76	(198)
553 - Library Facility	1,853	436	565	129
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	4	5	1
Total Expenses	10,364	4,033	3,944	(89)
Income (Loss) Before Transfers	(3,138)	(1,816)	(1,698)	(118)
Transfers in	38	-	-	-
Transfers out	-	-	-	-
*Adjustment to net position (accrual method)	1,658	293	213	80
Changes in Net Position	(1,442)	(1,523)	(1,485)	(38)
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
Ending Net Position	\$ 35,868	\$ 35,787	\$ 38,951	\$ (3,164)

*Net Position adjusted to eliminate the affect of capital purchases, debt principal payments, and receipt of bond proceeds under the accrual reporting method.

CITY OF CAMARILLO
Receipts, Disbursements, and Fund Balances
(CA State Govt. Code 41004)
Month Ended October 2020
Preliminary (as of 11/4/2020)

Total Receipts	\$ 6,095,997
Total Disbursements	\$ 11,060,770
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 67,531,110
Special Revenue Funds	28,900,594
Trust Funds *	(47,549,258)
Debt Service Fund	496,803
Capital Projects Funds	18,455,270
Internal Service Funds	35,493,598
Enterprise Funds	175,231,359
Total Fund Balances	\$ 278,559,476

* Successor Agency Fund fund balance includes outstanding bonds.