



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

Prepared By:
The Department of Finance

GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended November 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	\$ 3,586	\$ 3,791	\$ (205)
Property Taxes	15,149	950	1,118	(168)
Franchise Taxes	2,449	506	553	(47)
Business License Taxes	1,143	592	590	2
Transient Occupancy Taxes	2,228	712	1,021	(309)
Special Assessments	157	-	-	-
Licenses and permits	1,132	567	394	173
Subventions and grants	251	896	41	855
Charges for services	2,421	360	1,277	(917)
Investment Earnings	620	456	13	443
Fines and Forfeitures	343	88	115	(27)
Contributions and developer fees	40	23	37	(14)
Miscellaneous	12	97	8	89
Total Revenues	39,042	8,833	8,958	(125)
Expenditures:				
General Government:				
City Council	430	151	257	106
City Clerk	579	204	244	40
City Attorney	633	132	152	20
City Manager	1,715	615	444	(171)
Finance	1,394	509	601	92
Human Resources	338	120	160	40
Community Development	1,923	692	609	(83)
CIP Administration	-	245	-	(245)
Non-departmental	-	10	4	(6)
Total General Government	7,012	2,678	2,471	(207)
Public Safety:				
Emergency Operations	248	96	90	(6)
Code Compliance	748	237	304	67
Police Services	18,130	5,348	5,760	412
DART	19	1	2	1
Building & Safety	808	263	220	(43)
Total Public Safety	19,953	5,945	6,376	431
Highways and streets	6,285	2,005	2,185	180
Economic Development	1,841	1,404	155	(1,249)
Cultural arts and library services	4,281	1,316	1,536	220
Total Expenditures	39,372	13,348	12,723	(625)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(330)	(4,515)	(3,765)	(750)
Other Financing Sources (Uses):				
Transfers in	1,682	574	572	2
Transfers out	(2,540)	-	-	-
Total Other Financing Sources (Uses):	(858)	574	572	2
Net Change in Fund Balance	(1,188)	(3,941)	(3,193)	(748)
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
Ending Fund Balance	\$ 70,659	\$ 67,906	\$ 64,745	\$ 3,161

MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended November 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	\$ 59	\$ 46	\$ 13	
221 - Zone 1-Mission Oaks MD1A	824	40	28	12	
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	99	75	24	
Expenditures by Fund:					
220 - Lighting & Landscape MD	4,097	1,383	1,577	194	
221 - Zone 1-Mission Oaks MD1A	2,006	280	235	(45)	
222 - Zone 2-Wittenberg MD	41	9	8	(1)	
223 - Zone 3-Armitos Strm Basin	3	1	1	-	
224 - Zone 4-Mission Oaks In MD	47	15	14	(1)	
225 - Zone 5-Presley MD	24	7	4	(3)	
226 - Zone 6-Spanish Hills MD	19	5	6	1	
227 - Zone 7-Sares/Regis MD	8	4	3	(1)	
228 - Zone 8-Vista Las Posas MD	40	10	8	(2)	
230 - Zone 10-Adolfo Glen III MD	30	8	8	-	
231 - Zone 9-Adolfo Glen II MD	41	12	14	2	
Total Expenditures	6,356	1,734	1,878	144	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,134)	(1,635)	(1,803)	168	
Other Financing Sources (Uses):					
Transfers in	1,858	-	-	-	
Transfers out	-	-	-	-	
Total Other Financing Sources (Uses):	1,858	-	-	-	
Net Change in Fund Balance	(1,276)	(1,635)	(1,803)	168	
Fund Balance, Beginning of Year	2,956	2,956	2,774	182	
Ending Fund Balance	\$ 1,680	\$ 1,321	\$ 971	\$ 350	

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

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	<u>2020/21</u>	<u>2020/21</u>	<u>2019/20</u>	Positive (Negative)
				<u>2020/21 to 2019/20</u>
Revenues by Fund:				
240 - SIBA Fund	\$ 59	\$ 19	\$ -	\$ 19
251 - Traffic Mitigation Fund	2,511	96	103	(7)
252 - Bridge Policy Fund	242	4	-	4
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	1	-	1
262 - Underground Utilities Fund	4	1	-	1
263 - Street Improvements Fund	30	11	10	1
264 - Parking In-lieu Fund	1	-	-	-
Total Revenues	<u>2,850</u>	<u>132</u>	<u>113</u>	<u>19</u>
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(5,720)	(974)	-	(974)
Total Other Financing Sources (Uses):	<u>(5,720)</u>	<u>(974)</u>	<u>-</u>	<u>(974)</u>
Net Change in Fund Balance	(2,870)	(842)	113	(955)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
Ending Fund Balance	<u>\$ 19,220</u>	<u>\$ 21,248</u>	<u>\$ 21,442</u>	<u>\$ (194)</u>

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



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		Year-to-Date		
	<u>2020/21</u>	<u>2020/21</u>	<u>2019/20</u>	<u>2020/21 to 2019/20</u>
Revenues by Fund:				
410 - Capital Improv. Projects	\$ 1,620	\$ -	\$ (2)	\$ 2
429 - Cam Corridor Prjs Area	50	16	1	15
498 - Low-Mod Inc Hsng Asset	5	2	-	2
Total Revenues	<u>1,675</u>	<u>18</u>	<u>(1)</u>	<u>19</u>
Expenditures by Fund:				
410 - Capital Improv. Projects	8,574	2,348	2,979	631
429 - Cam Corridor Prjs Area	5,382	700	172	(528)
498 - Low-Mod Inc Hsng Asset	51	2	175	173
Total Expenditures	<u>14,007</u>	<u>3,050</u>	<u>3,326</u>	<u>276</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,332)</u>	<u>(3,032)</u>	<u>(3,327)</u>	<u>295</u>
Other Financing Sources (Uses):				
Transfers in	12,636	2,467	-	2,467
Transfers out	<u>(496)</u>	<u>(97)</u>	<u>-</u>	<u>(97)</u>
Total Other Financing Sources (Uses):	<u>12,140</u>	<u>2,370</u>	<u>-</u>	<u>2,370</u>
Net Change in Fund Balance	<u>(192)</u>	<u>(662)</u>	<u>(3,327)</u>	<u>2,665</u>
Fund Balance, Beginning of Year	<u>19,677</u>	<u>19,677</u>	<u>20,178</u>	<u>(501)</u>
Ending Fund Balance	<u>\$ 19,485</u>	<u>\$ 19,015</u>	<u>\$ 16,851</u>	<u>\$ 2,164</u>

**OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended November 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:				
208 - Article 8 TDA Fund	\$ 1,632	\$ 214	\$ 579	\$ (365)
209 - Article 3 TDA Fund	10	-	-	-
210 - Gas Tax Fund	1,658	574	572	2
211 - SB1 Fund	1,212	338	348	(10)
275 - Air Quality Fund	-	1	-	1
280 - CDBG Fund	564	-	-	-
285 - Library Special Revenue	361	86	395	(309)
286 - Cable PEG Fees	183	41	34	7
321 - Library Debt Service	-	-	4	(4)
Total Revenues	5,620	1,254	1,932	(678)
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	554	240	(314)
285 - Library Special Revenue	501	83	132	49
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	-	-	-
Total Expenditures	1,990	637	372	(265)
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,630	617	1,560	(943)
Other Financing Sources (Uses):				
Transfers in	588	97	-	97
Transfers out	(8,045)	(2,067)	(572)	(1,495)
Total Other Financing Sources (Uses):	(7,457)	(1,970)	(572)	(1,398)
Net Change in Fund Balance	(3,827)	(1,353)	988	(2,341)
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
Ending Fund Balance	\$ 3,435	\$ 5,909	\$ 8,511	\$ (2,602)

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



	Current Budget	Actual		Variance with Prior Year Positive Positive (Negative)
		Year-to-Date		(Negative)
		2020/21	2019/20	
Revenues by Fund:				
805 - Solid Waste	\$ 7,918	\$ 2,552	\$ 2,543	\$ 9
810 - Transit	3,344	18	111	(93)
815 - Camarillo Ranch Events	372	1	-	1
860 - Water Utility	15,559	6,710	6,644	66
861 - Reclaimed Water	446	171	142	29
862 - Water Conservation Credit	17	6	-	6
863 - Water Capital Projects	18,137	91	46	45
864 - Water Debt Service Fund	-	-	12,926	(12,926)
871 - Sanitary District	14,176	5,267	5,267	-
872 - CAMSAN Debt Service	1,268	39	28	11
873 - CAMSAN Capital Projects	3,048	146	25	121
Total Revenues	64,285	15,001	27,732	(12,731)
Expenses by Fund:				
805 - Solid Waste	7,932	2,598	2,634	36
810 - Transit	3,344	545	800	255
815 - Camarillo Ranch Events	400	116	8	(108)
860 - Water Utility	14,829	5,222	5,559	337
861 - Reclaimed Water	5,259	159	106	(53)
862 - Water Conservation Credit	549	28	80	52
863 - Water Capital Projects	45,515	9,354	2,093	(7,261)
864 - Water Debt Service Fund	812	3	321	318
871 - Sanitary District	12,845	4,142	4,262	120
872 - CAMSAN Debt Service	1,309	2	2	-
873 - CAMSAN Capital Projects	16,998	231	219	(12)
Total Expenses	109,792	22,400	16,084	(6,316)
Income (Loss) Before Transfers	(45,507)	(7,399)	11,648	(19,047)
Transfers in	-	48	1,488	(1,440)
Transfers out	-	(48)	-	(48)
*Adjustment to net position (accrual method)	69,691	9,849	(10,513)	20,362
Changes in Net Position	24,184	2,450	2,623	(173)
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
Ending Net Position	\$ 205,614	\$ 183,880	\$ 170,446	\$ 13,434

*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 November 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	\$ 927	\$ 943	\$ (16)
530 - Information Systems	2,335	986	800	186
540 - Vehicles & Equipment	1,477	480	349	131
550 - City Hall Facility	36	13	458	(445)
551 - Corp Yard Facility	20	6	146	(140)
552 - Police Facility	15	5	-	5
553 - Library Facility	1,031	424	93	331
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	-	8	(8)
Total Revenues	7,226	2,841	2,797	44
Expenses by Fund:				
510 - Risk Management	2,295	2,023	1,814	(209)
530 - Information Systems	2,302	875	825	(50)
540 - Vehicles & Equipment	1,471	325	476	151
550 - City Hall Facility	1,477	354	342	(12)
551 - Corp Yard Facility	371	115	92	(23)
552 - Police Facility	578	300	96	(204)
553 - Library Facility	1,853	571	700	129
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	5	6	1
Total Expenses	10,364	4,568	4,399	(169)
Income (Loss) Before Transfers	(3,138)	(1,727)	(1,602)	(125)
Transfers in	38	-	-	-
Transfers out	-	-	(1,488)	1,488
*Adjustment to net position (accrual method)	1,658	346	215	131
Changes in Net Position	(1,442)	(1,381)	(2,875)	1,494
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
Ending Net Position	\$ 35,868	\$ 35,929	\$ 37,561	\$ (1,632)

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