



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

Prepared By:
The Department of Finance

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



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year Positive (Negative)
	2020/21	2020/21	2019/20	2020/21 to 2019/20
Revenues:				
Sales Taxes	\$ 13,097	\$ -	\$ -	\$ -
Property Taxes	15,149	49	61	(12)
Franchise Taxes	2,449	73	169	(96)
Business License Taxes	1,143	242	253	(11)
Transient Occupancy Taxes	2,228	150	283	(133)
Special Assessments	157	-	-	-
Licenses and permits	1,132	255	115	140
Subventions and grants	251	-	-	-
Charges for services	2,421	150	984	(834)
Investment Earnings	620	191	3	188
Fines and Forfeitures	343	16	22	(6)
Contributions and developer fees	40	-	1	(1)
Miscellaneous	12	2	-	2
Total Revenues	39,042	1,128	1,891	(763)
Expenditures:				
General Government:				
City Council	430	75	121	46
City Clerk	579	72	95	23
City Attorney	633	1	4	3
City Manager	1,715	149	173	24
Finance	1,394	157	226	69
Human Resources	338	34	70	36
Community Development	1,923	229	241	12
CIP Administration	-	101	-	(101)
Non-departmental	-	3	3	-
Total General Government	7,012	821	933	112
Public Safety:				
Emergency Operations	248	22	36	14
Code Compliance	748	85	118	33
Police Services	18,130	1,288	1,361	73
DART	19	1	1	-
Building & Safety	808	-	23	23
Total Public Safety	19,953	1,396	1,539	143
Highways and streets	6,216	633	805	172
Economic Development	1,448	1,098	77	(1,021)
Cultural arts and library services	4,281	37	592	555
Total Expenditures	38,910	3,985	3,946	(39)
Excess (Deficiency) of Revenues Over (Under) Expenditures	132	(2,857)	(2,055)	(802)
Other Financing Sources (Uses):				
Transfers in	1,664	-	241	(241)
Transfers out	(2,540)	-	-	-
Total Other Financing Sources (Uses):	(876)	-	241	(241)
Net Change in Fund Balance	(744)	(2,857)	(1,814)	(1,043)
Fund Balance, Beginning of Year*	69,406	69,406	67,938	1,468
Ending Fund Balance	\$ 68,662	\$ 66,549	\$ 66,124	\$ 425

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

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

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2020/21	2020/21	2019/20	Positive
				(Negative)
				2020/21 to 2019/20
Revenues by Fund:				
240 - SIBA Fund	\$ 59	\$ -	\$ -	\$ -
251 - Traffic Mitigation Fund	2,511	16	8	8
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	16	18	(2)
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	16	18	(2)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(2,556)	-	-	-
Total Other Financing Sources (Uses):	(2,556)	-	-	-
Net Change in Fund Balance	294	16	18	(2)
Fund Balance, Beginning of Year*	18,613	18,613	21,329	(2,716)
Ending Fund Balance	\$ 18,907	\$ 18,629	\$ 21,347	\$ (2,718)

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

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

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2020/21	2020/21	2019/20	Positive
				(Negative)
				2020/21 to 2019/20
Revenues by Fund:				
220 - Lighting & Landscape MD	\$ 2,178	\$ -	\$ -	\$ -
221 - Zone 1-Mission Oaks MD1A	824	-	-	-
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	-	-	-
Total Revenues	3,222	-	-	-
Expenditures by Fund:				
220 - Lighting & Landscape MD	4,090	433	619	186
221 - Zone 1-Mission Oaks MD1A	2,006	67	100	33
222 - Zone 2-Wittenberg MD	41	2	3	1
223 - Zone 3-Armitos Strm Basin	3	-	-	-
224 - Zone 4-Mission Oaks In MD	47	4	5	1
225 - Zone 5-Presley MD	24	1	1	-
226 - Zone 6-Spanish Hills MD	19	2	1	(1)
227 - Zone 7-Sares/Regis MD	8	-	2	2
228 - Zone 8-Vista Las Posas MD	40	3	3	-
230 - Zone 10-Adolfo Glen III MD	30	2	3	1
231 - Zone 9-Adolfo Glen II MD	41	3	6	3
Total Expenditures	6,349	517	743	226
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,127)	(517)	(743)	226
Other Financing Sources (Uses):				
Transfers in	1,858	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	1,858	-	-	-
Net Change in Fund Balance	(1,269)	(517)	(743)	226
Fund Balance, Beginning of Year*	2,652	2,652	2,774	(122)
Ending Fund Balance	\$ 1,383	\$ 2,135	\$ 2,031	\$ 104

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended August 2020 (Preliminary)

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2020/21	2020/21	2019/20	Positive
				(Negative)
				2020/21 to 2019/20
Revenues by Fund:				
410 - Capital Improv. Projects	\$ -	\$ -	\$ -	\$ -
429 - Cam Corridor Prjs Area	50	-	1	(1)
498 - Low-Mod Inc Hsng Asset	5	-	-	-
Total Revenues	55	-	1	(1)
Expenditures by Fund:				
410 - Capital Improv. Projects	3,710	781	226	(555)
429 - Cam Corridor Prjs Area	2,046	16	12	(4)
498 - Low-Mod Inc Hsng Asset	51	1	118	117
Total Expenditures	5,807	798	356	(442)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,752)	(798)	(355)	(443)
Other Financing Sources (Uses):				
Transfers in	5,706	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	5,706	-	-	-
Net Change in Fund Balance	(46)	(798)	(355)	(443)
Fund Balance, Beginning of Year*	19,771	19,771	27,213	(7,442)
Ending Fund Balance	\$ 19,725	\$ 18,973	\$ 26,858	\$ (7,885)

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

**OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended August 2020 (Preliminary)**

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2020/21	2020/21	2019/20	Positive
				(Negative)
				2020/21 to 2019/20
Revenues by Fund:				
208 - Article 8 TDA Fund	\$ 1,632	\$ -	\$ -	\$ -
209 - Article 3 TDA Fund	10	-	-	-
210 - Gas Tax Fund	1,658	140	241	(101)
211 - SB1 Fund	1,212	-	107	(107)
275 - Air Quality Fund	-	-	-	-
280 - CDBG Fund	327	-	-	-
285 - Library Special Revenue	361	-	195	(195)
286 - Cable PEG Fees	183	-	-	-
321 - Library Debt Service	-	-	2	(2)
Total Revenues	5,383	140	545	(405)
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	427	7	-	(7)
285 - Library Special Revenue	501	-	19	19
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	-	-	-
Total Expenditures	1,434	7	19	12
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,949	133	526	(393)
Other Financing Sources (Uses):				
Transfers in	491	-	-	-
Transfers out	(4,624)	-	(241)	241
Total Other Financing Sources (Uses):	(4,133)	-	(241)	241
Net Change in Fund Balance	(184)	133	285	(152)
Fund Balance, Beginning of Year*	3,853	3,853	8,200	(4,347)
Ending Fund Balance	\$ 3,669	\$ 3,986	\$ 8,485	\$ (4,499)

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

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



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2020/21	2020/21	2019/20	Positive
				(Negative)
				2020/21 to 2019/20
Revenues by Fund:				
805 - Solid Waste	\$ 7,918	\$ 634	\$ 625	\$ 9
810 - Transit	3,344	3	29	(26)
815 - Camarillo Ranch Events	372	-	-	-
860 - Water Utility	15,559	2,184	2,197	(13)
861 - Reclaimed Water	446	58	41	17
862 - Water Conservation Credit	17	-	-	-
863 - Water Capital Projects	3,137	5	-	5
864 - Water Debt Service Fund	-	-	-	-
871 - Sanitary District	14,176	1,565	1,624	(59)
872 - CAMSAN Debt Service	1,268	-	-	-
873 - CAMSAN Capital Projects	3,048	-	9	(9)
Total Revenues	49,285	4,449	4,525	(76)
Expenses by Fund:				
805 - Solid Waste	7,932	719	703	(16)
810 - Transit	3,344	40	255	215
815 - Camarillo Ranch Events	400	26	-	(26)
860 - Water Utility	14,765	1,379	1,690	311
861 - Reclaimed Water	4,862	38	36	(2)
862 - Water Conservation Credit	549	7	48	41
863 - Water Capital Projects	21,610	1,334	35	(1,299)
864 - Water Debt Service Fund	812	-	303	303
871 - Sanitary District	12,861	884	1,421	537
872 - CAMSAN Debt Service	1,309	-	-	-
873 - CAMSAN Capital Projects	7,963	45	16	(29)
Total Expenses	76,407	4,472	4,507	35
Income (Loss) Before Transfers	(27,122)	(23)	18	(41)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Changes in Net Position	(27,122)	(23)	18	(41)
Net Position, Beginning of Year*	156,668	156,668	155,697	971
Ending Net Position	\$ 129,546	\$ 156,645	\$ 155,715	\$ 930

*Beginning net position for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

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

Month Ended August 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:				
510 - Risk Management	\$ 2,311	\$ 131	\$ 376	\$ (245)
530 - Information Systems	2,335	-	320	(320)
540 - Vehicles & Equipment	1,477	233	154	79
550 - City Hall Facility	36	-	183	(183)
551 - Corp Yard Facility	20	-	58	(58)
552 - Police Facility	15	-	-	-
553 - Library Facility	1,031	1	36	(35)
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	-	3	(3)
Total Revenues	<u>7,226</u>	<u>365</u>	<u>1,130</u>	<u>(765)</u>
Expenses by Fund:				
510 - Risk Management	2,295	1,880	1,665	(215)
530 - Information Systems	2,302	395	455	60
540 - Vehicles & Equipment	1,471	68	184	116
550 - City Hall Facility	969	94	126	32
551 - Corp Yard Facility	322	37	32	(5)
552 - Police Facility	319	29	36	7
553 - Library Facility	1,822	75	263	188
554 - Camarillo Ranch Facility	-	-	24	24
555 - Chamber of Commerce	17	-	2	2
Total Expenses	<u>9,517</u>	<u>2,578</u>	<u>2,787</u>	<u>209</u>
Income (Loss) Before Transfers	(2,291)	(2,213)	(1,657)	(556)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Changes in Net Position	<u>(2,291)</u>	<u>(2,213)</u>	<u>(1,657)</u>	<u>(556)</u>
Net Position, Beginning of Year*	<u>35,228</u>	<u>35,228</u>	<u>41,239</u>	<u>(6,011)</u>
Ending Net Position	<u>\$ 32,937</u>	<u>\$ 33,015</u>	<u>\$ 39,582</u>	<u>\$ (6,567)</u>

*Beginning net position for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

CITY OF CAMARILLO
Receipts, Disbursements, and Fund Balances
(CA State Govt. Code 41004)
Month Ended August 2020
Preliminary (as of 9/8/2020)

Total Receipts	\$ 8,573,917
Total Disbursements	\$ 10,332,884
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 68,762,990
Special Revenue Funds	31,402,639
Trust Funds *	(45,037,572)
Debt Service Fund	496,795
Capital Projects Funds	18,879,634
Internal Service Funds	35,272,890
Enterprise Funds	176,953,428
Total Fund Balances	\$ 286,730,804

* Successor Agency Fund fund balance includes outstanding bonds.