



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

Prepared By:  
The Department of Finance

**GENERAL FUND**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Month Ended December 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
<b>Revenues:</b>				
Sales Taxes	\$ 13,097	\$ 4,960	\$ 5,088	\$ (128)
Property Taxes	15,149	4,824	4,846	(22)
Franchise Taxes	2,449	580	590	(10)
Business License Taxes	1,143	712	728	(16)
Transient Occupancy Taxes	2,228	852	1,229	(377)
Special Assessments	157	-	-	-
Licenses and permits	1,132	638	489	149
Subventions and grants	251	1,402	54	1,348
Charges for services	2,421	415	1,819	(1,404)
Investment Earnings	620	893	759	134
Fines and Forfeitures	343	119	135	(16)
Contributions and developer fees	40	23	37	(14)
Miscellaneous	12	103	11	92
<b>Total Revenues</b>	<b>39,042</b>	<b>15,521</b>	<b>15,785</b>	<b>(264)</b>
<b>Expenditures:</b>				
General Government:				
City Council	430	169	295	126
City Clerk	579	266	289	23
City Attorney	633	135	236	101
City Manager	1,715	723	641	(82)
Finance	1,394	631	705	74
Human Resources	338	150	186	36
Community Development	1,923	880	714	(166)
CIP Administration	-	195	-	(195)
Non-departmental	-	13	4	(9)
Total General Government	7,012	3,162	3,070	(92)
Public Safety:				
Emergency Operations	248	117	98	(19)
Code Compliance	748	308	354	46
Police Services	18,130	6,775	7,212	437
DART	19	19	3	(16)
Building & Safety	808	330	329	(1)
Total Public Safety	19,953	7,549	7,996	447
Highways and streets	6,285	2,668	2,627	(41)
Economic Development	1,841	1,457	184	(1,273)
Cultural arts and library services	4,281	1,586	1,743	157
<b>Total Expenditures</b>	<b>39,372</b>	<b>16,422</b>	<b>15,620</b>	<b>(802)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(330)	(901)	165	(1,066)
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,682	857	861	(4)
Transfers out	(2,570)	(399)	(395)	(4)
<b>Total Other Financing Sources (Uses):</b>	<b>(888)</b>	<b>458</b>	<b>466</b>	<b>(8)</b>
Net Change in Fund Balance	(1,218)	(443)	631	(1,074)
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
<b>Ending Fund Balance</b>	<b>\$ 70,629</b>	<b>\$ 71,404</b>	<b>\$ 68,569</b>	<b>\$ 2,835</b>

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

(dollars in thousands)



	<b>Current Budget</b>	<b>Actual</b>		<b>Variance with</b>
		<b>Year-to-Date</b>		<b>Prior Year Positive (Negative)</b>
	2020/21	2020/21	2019/20	2020/21 to 2019/20
<b>Revenues by Fund:</b>				
220 - Lighting & Landscape MD	\$ 2,178	\$ 1,159	\$ 1,140	\$ 19
221 - Zone 1-Mission Oaks MD1A	824	530	524	6
222 - Zone 2-Wittenberg MD	31	17	18	(1)
223 - Zone 3-Armitos Strm Basin	2	1	1	-
224 - Zone 4-Mission Oaks In MD	48	32	34	(2)
225 - Zone 5-Presley MD	13	7	7	-
226 - Zone 6-Spanish Hills MD	22	13	13	-
227 - Zone 7-Sares/Regis MD	8	4	5	(1)
228 - Zone 8-Vista Las Posas MD	25	13	14	(1)
230 - Zone 10-Adolfo Glen III MD	30	16	16	-
231 - Zone 9-Adolfo Glen II MD	41	22	24	(2)
<b>Total Revenues</b>	<b>3,222</b>	<b>1,814</b>	<b>1,796</b>	<b>18</b>
<b>Expenditures by Fund:</b>				
220 - Lighting & Landscape MD	4,127	1,855	1,969	114
221 - Zone 1-Mission Oaks MD1A	2,072	439	340	(99)
222 - Zone 2-Wittenberg MD	41	14	11	(3)
223 - Zone 3-Armitos Strm Basin	3	1	1	-
224 - Zone 4-Mission Oaks In MD	47	23	19	(4)
225 - Zone 5-Presley MD	24	9	5	(4)
226 - Zone 6-Spanish Hills MD	19	8	6	(2)
227 - Zone 7-Sares/Regis MD	8	5	5	-
228 - Zone 8-Vista Las Posas MD	40	15	11	(4)
230 - Zone 10-Adolfo Glen III MD	30	12	11	(1)
231 - Zone 9-Adolfo Glen II MD	41	19	20	1
<b>Total Expenditures</b>	<b>6,452</b>	<b>2,400</b>	<b>2,398</b>	<b>(2)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,230)	(586)	(602)	16
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,888	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>1,888</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	(1,342)	(586)	(602)	16
Fund Balance, Beginning of Year	2,956	2,956	2,774	182
<b>Ending Fund Balance</b>	<b>\$ 1,614</b>	<b>\$ 2,370</b>	<b>\$ 2,172</b>	<b>\$ 198</b>

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

(dollars in thousands)



	<b>Current</b>	<b>Actual</b>		<b>Variance with</b>
	<b>Budget</b>	<b>Year-to-Date</b>		<b>Prior Year</b>
	2020/21	2020/21	2019/20	<b>Positive</b>
				<b>(Negative)</b>
				2020/21 to 2019/20
<b>Revenues by Fund:</b>				
240 - SIBA Fund	\$ 59	\$ 19	\$ 71	\$ (52)
251 - Traffic Mitigation Fund	2,511	102	221	(119)
252 - Bridge Policy Fund	242	4	18	(14)
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	1	3	(2)
262 - Underground Utilities Fund	4	1	5	(4)
263 - Street Improvements Fund	30	11	45	(34)
264 - Parking In-lieu Fund	1	-	1	(1)
<b>Total Revenues</b>	<b>2,850</b>	<b>138</b>	<b>364</b>	<b>(226)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,850	138	364	(226)
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Transfers out	(5,720)	(1,009)	(274)	(735)
<b>Total Other Financing Sources (Uses):</b>	<b>(5,720)</b>	<b>(1,009)</b>	<b>(274)</b>	<b>(735)</b>
Net Change in Fund Balance	(2,870)	(871)	90	(961)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
<b>Ending Fund Balance</b>	<b>\$ 19,220</b>	<b>\$ 21,219</b>	<b>\$ 21,419</b>	<b>\$ (200)</b>

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

(dollars in thousands)



	<b>Current Budget</b>	<b>Actual</b>		<b>Variance with Prior Year Positive (Negative)</b>
		<b>Year-to-Date</b>		
	2020/21	2020/21	2019/20	2020/21 to 2019/20
<b>Revenues by Fund:</b>				
410 - Capital Improv. Projects	\$ 1,620	\$ 325	\$ (2)	\$ 327
429 - Cam Corridor Prjs Area	50	16	65	(49)
498 - Low-Mod Inc Hsng Asset	5	2	7	(5)
<b>Total Revenues</b>	<b>1,675</b>	<b>343</b>	<b>70</b>	<b>273</b>
<b>Expenditures by Fund:</b>				
410 - Capital Improv. Projects	8,574	2,438	3,281	843
429 - Cam Corridor Prjs Area	5,382	747	275	(472)
498 - Low-Mod Inc Hsng Asset	51	7	194	187
<b>Total Expenditures</b>	<b>14,007</b>	<b>3,192</b>	<b>3,750</b>	<b>558</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,332)	(2,849)	(3,680)	831
<b>Other Financing Sources (Uses):</b>				
Transfers in	12,636	2,843	3,476	(633)
Transfers out	(496)	(97)	-	(97)
<b>Total Other Financing Sources (Uses):</b>	<b>12,140</b>	<b>2,746</b>	<b>3,476</b>	<b>(730)</b>
Net Change in Fund Balance	(192)	(103)	(204)	101
Fund Balance, Beginning of Year	19,677	19,677	20,178	(501)
<b>Ending Fund Balance</b>	<b>\$ 19,485</b>	<b>\$ 19,574</b>	<b>\$ 19,974</b>	<b>\$ (400)</b>

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

(dollars in thousands)



	<b>Current Budget</b>	<b>Actual</b>		<b>Variance with Prior Year Positive (Negative)</b>
		<b>2020/21</b>	<b>2020/21</b>	
				<b>2020/21 to 2019/20</b>
<b>Revenues by Fund:</b>				
208 - Article 8 TDA Fund	\$ 1,632	\$ 620	\$ 907	\$ (287)
209 - Article 3 TDA Fund	10	6	9	(3)
210 - Gas Tax Fund	1,658	857	861	(4)
211 - SB1 Fund	1,212	436	460	(24)
275 - Air Quality Fund	-	1	1	-
280 - CDBG Fund	564	-	411	(411)
285 - Library Special Revenue	361	86	402	(316)
286 - Cable PEG Fees	183	41	53	(12)
321 - Library Debt Service	-	-	5	(5)
<b>Total Revenues</b>	<b>5,620</b>	<b>2,047</b>	<b>3,109</b>	<b>(1,062)</b>
<b>Expenditures by Fund:</b>				
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	598	44
285 - Library Special Revenue	501	119	154	35
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	399	397	(2)
<b>Total Expenditures</b>	<b>1,990</b>	<b>1,072</b>	<b>1,149</b>	<b>77</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,630	975	1,960	(985)
<b>Other Financing Sources (Uses):</b>				
Transfers in	588	496	395	101
Transfers out	(8,045)	(2,692)	(4,062)	1,370
<b>Total Other Financing Sources (Uses):</b>	<b>(7,457)</b>	<b>(2,196)</b>	<b>(3,667)</b>	<b>1,471</b>
Net Change in Fund Balance	(3,827)	(1,221)	(1,707)	486
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
<b>Ending Fund Balance</b>	<b>\$ 3,435</b>	<b>\$ 6,041</b>	<b>\$ 5,816</b>	<b>\$ 225</b>

**ENTERPRISE FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENSES AND CHANGES IN NET POSITION**  
**Month Ended December 2020 (Preliminary)**

(dollars in thousands)



	<b>Current</b>	<b>Actual</b>		<b>Variance with</b>
	<b>Budget</b>	<b>Year-to-Date</b>		<b>Prior Year</b>
	<b>2020/21</b>	<b>2020/21</b>	<b>2019/20</b>	<b>Positive</b>
				<b>(Negative)</b>
				<b>2020/21 to 2019/20</b>
<b>Revenues by Fund:</b>				
805 - Solid Waste	\$ 7,918	\$ 3,190	\$ 3,166	\$ 24
810 - Transit	3,344	88	118	(30)
815 - Camarillo Ranch Events	372	5	34	(29)
860 - Water Utility	15,559	8,069	7,818	251
861 - Reclaimed Water	446	197	182	15
862 - Water Conservation Credit	17	6	20	(14)
863 - Water Capital Projects	18,137	95	378	(283)
864 - Water Debt Service Fund	-	-	12,926	(12,926)
871 - Sanitary District	14,176	6,503	6,657	(154)
872 - CAMSAN Debt Service	1,268	706	704	2
873 - CAMSAN Capital Projects	3,048	146	434	(288)
<b>Total Revenues</b>	<b>64,285</b>	<b>19,005</b>	<b>32,437</b>	<b>(13,432)</b>
<b>Expenses by Fund:</b>				
805 - Solid Waste	7,932	3,319	3,281	(38)
810 - Transit	3,344	977	846	(131)
815 - Camarillo Ranch Events	400	154	42	(112)
860 - Water Utility	14,829	6,549	6,596	47
861 - Reclaimed Water	5,259	215	140	(75)
862 - Water Conservation Credit	549	44	85	41
863 - Water Capital Projects	45,515	12,838	2,820	(10,018)
864 - Water Debt Service Fund	812	211	321	110
871 - Sanitary District	13,288	5,380	5,162	(218)
872 - CAMSAN Debt Service	1,309	300	317	17
873 - CAMSAN Capital Projects	16,998	349	293	(56)
<b>Total Expenses</b>	<b>110,235</b>	<b>30,336</b>	<b>19,903</b>	<b>(10,433)</b>
Income (Loss) Before Transfers	(45,950)	(11,331)	12,534	(23,865)
Transfers in	-	261	1,525	(1,264)
Transfers out	-	(261)	(37)	(224)
*Adjustment to net position (accrual method)	70,133	13,481	(9,696)	23,177
Changes in Net Position	24,183	2,150	4,326	(2,176)
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
<b>Ending Net Position</b>	<b>\$ 205,613</b>	<b>\$ 183,580</b>	<b>\$ 172,149</b>	<b>\$ 11,431</b>

\*Net Position is adjusted to eliminate the effect 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 December 2020 (Preliminary)**

(dollars in thousands)



	<b>Current Budget</b>	<b>Actual</b>		<b>Variance with Prior Year Positive (Negative)</b>
		<b>Year-to-Date</b>		<b>2020/21 to 2019/20</b>
		<b>2020/21</b>	<b>2020/21</b>	
<b>Revenues by Fund:</b>				
510 - Risk Management	\$ 2,311	\$ 1,129	\$ 1,005	\$ 124
530 - Information Systems	2,335	1,179	824	355
540 - Vehicles & Equipment	1,477	679	470	209
550 - City Hall Facility	36	13	502	(489)
551 - Corp Yard Facility	20	6	169	(163)
552 - Police Facility	15	5	18	(13)
553 - Library Facility	1,031	508	116	392
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	-	9	(9)
<b>Total Revenues</b>	<b>7,226</b>	<b>3,519</b>	<b>3,113</b>	<b>406</b>
<b>Expenses by Fund:</b>				
510 - Risk Management	2,295	2,092	1,869	(223)
530 - Information Systems	2,302	1,039	1,070	31
540 - Vehicles & Equipment	1,471	430	548	118
550 - City Hall Facility	1,477	459	471	12
551 - Corp Yard Facility	371	143	349	206
552 - Police Facility	578	350	119	(231)
553 - Library Facility	1,853	795	845	50
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	7	7	-
<b>Total Expenses</b>	<b>10,364</b>	<b>5,315</b>	<b>5,326</b>	<b>11</b>
Income (Loss) Before Transfers	(3,138)	(1,796)	(2,213)	417
Transfers in	38	-	-	-
Transfers out	-	-	(1,488)	1,488
*Adjustment to net position (accrual method)	1,658	376	508	(132)
Changes in Net Position	(1,442)	(1,420)	(3,193)	1,773
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
<b>Ending Net Position</b>	<b>\$ 35,868</b>	<b>\$ 35,890</b>	<b>\$ 37,243</b>	<b>\$ (1,353)</b>

\*Net Position is adjusted to eliminate the effect 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 December 2020**  
Preliminary (as of 1/12/2021)

<b>Total Receipts</b>	<b>\$ 14,725,941</b>
<b>Total Disbursements</b>	<b>\$ 11,167,996</b>
<b>Fund Balances</b>	
<i>Fund Type:</i>	
General Fund	\$ 71,403,454
Special Revenue Funds	29,134,745
Trust Funds *	(47,549,224)
Debt Service Fund	496,788
Capital Projects Funds	19,574,388
Internal Service Funds	35,514,841
Enterprise Funds	170,097,936
<b>Total Fund Balances</b>	<b>\$ 278,672,928</b>

\* Successor Agency Fund fund balance includes outstanding bonds.