



City of Camarillo
Monthly Financial Report
(Unaudited)
June 2020

Prepared By:
The Department of Finance

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



	Current Budget 2019/20	Actual Year-to-Date		Variance with Prior Year Positive (Negative) 2019/20 to 2018/19
		2019/20	2018/19	
Revenues:				
Sales Taxes	\$ 13,373	\$ 11,531	\$ 15,282	\$ (3,751)
Property Taxes	16,150	16,085	14,256	1,829
Franchise Taxes	2,714	2,412	2,720	(308)
Business License Taxes	1,429	1,374	1,410	(36)
Transient Occupancy Taxes	2,293	2,091	2,656	(565)
Special Assessments	154	-	152	(152)
Licenses and permits	964	1,131	1,459	(328)
Subventions and grants	121	142	207	(65)
Charges for services	2,779	3,114	2,702	412
Investment Earnings	1,486	1,141	2,402	(1,261)
Fines and Forfeitures	320	326	376	(50)
Contributions and developer fees	57	45	33	12
Miscellaneous	11	21	21	-
Total Revenues	41,851	39,413	43,676	(4,263)
Expenditures:				
General Government:				
City Council	658	534	652	118
City Clerk	665	609	640	31
City Attorney	636	576	941	365
City Manager	1,658	1,471	1,329	(142)
Finance	1,553	1,422	1,440	18
Human Resources	419	365	411	46
Community Development	1,746	1,460	1,444	(16)
Non-departmental	-	12	22	10
Total General Government	7,335	6,449	6,879	430
Public Safety:				
Emergency Operations	228	203	213	10
Code Compliance	778	712	670	(42)
Police Services	17,780	16,134	17,135	1,001
DART	19	8	14	6
Building & Safety	721	705	1,054	349
Total Public Safety	19,526	17,762	19,086	1,324
Highways and streets	6,696	5,934	6,396	462
Economic Development	549	417	341	(76)
Cultural arts and library services	3,281	2,995	3,438	443
Total Expenditures	37,387	33,557	36,140	2,583
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,464	5,856	7,536	(1,680)
Other Financing Sources (Uses):				
Transfers in	1,161	1,428	1,777	(349)
Transfers out	(4,157)	(484)	(3,704)	3,220
Total Other Financing Sources (Uses):	(2,996)	944	(1,927)	2,871
Net Change in Fund Balance	1,468	6,800	5,609	1,191
Fund Balance, Beginning of Year	67,938	67,938	62,329	5,609
Ending Fund Balance	\$ 69,406	\$ 74,738	\$ 67,938	\$ 6,800

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

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2019/20	2019/20	2018/19	Positive (Negative)
	<u>2019/20</u>	<u>2019/20</u>	<u>2018/19</u>	<u>2019/20 to 2018/19</u>
Revenues by Fund:				
240 - SIBA Fund	\$ 115	\$ 102	\$ 570	\$ (468)
251 - Traffic Mitigation Fund	1,193	1,235	2,713	(1,478)
252 - Bridge Policy Fund	18	25	400	(375)
253 - Storm Drain Fund	1	1	1	-
261 - Signals Fund	5	52	8	44
262 - Underground Utilities Fund	8	7	30	(23)
263 - Street Improvements Fund	59	61	117	(56)
264 - Parking In-lieu Fund	2	2	3	(1)
Total Revenues	<u>1,401</u>	<u>1,485</u>	<u>3,842</u>	<u>(2,357)</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,401</u>	<u>1,485</u>	<u>3,842</u>	<u>(2,357)</u>
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(4,117)	(629)	(1,185)	556
Total Other Financing Sources (Uses):	<u>(4,117)</u>	<u>(629)</u>	<u>(1,185)</u>	<u>556</u>
Net Change in Fund Balance	<u>(2,716)</u>	<u>856</u>	<u>2,657</u>	<u>(1,801)</u>
Fund Balance, Beginning of Year	<u>21,329</u>	<u>21,329</u>	<u>18,672</u>	<u>2,657</u>
Ending Fund Balance	<u><u>\$ 18,613</u></u>	<u><u>\$ 22,185</u></u>	<u><u>\$ 21,329</u></u>	<u><u>\$ 856</u></u>

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

(dollars in thousands)



	Current Budget		Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	2019/20		2019/20 2018/19		2019/20 to 2018/19
Revenues by Fund:					
220 - Lighting & Landscape MD	\$ 2,112	\$ 2,041	\$ 2,043	\$	(2)
221 - Zone 1-Mission Oaks MD1A	840	930	938		(8)
222 - Zone 2-Wittenberg MD	32	31	33		(2)
223 - Zone 3-Armitos Strm Basin	2	2	2		-
224 - Zone 4-Mission Oaks In MD	48	47	49		(2)
225 - Zone 5-Presley MD	13	13	14		(1)
226 - Zone 6-Spanish Hills MD	22	22	22		-
227 - Zone 7-Sares/Regis MD	8	8	7		1
228 - Zone 8-Vista Las Posas MD	25	25	26		(1)
230 - Zone 10-Adolfo Glen III MD	30	30	31		(1)
231 - Zone 9-Adolfo Glen II MD	41	41	37		4
Total Revenues	3,173	3,190	3,202		(12)
Expenditures by Fund:					
220 - Lighting & Landscape MD	4,639	4,205	4,318		113
221 - Zone 1-Mission Oaks MD1A	870	717	777		60
222 - Zone 2-Wittenberg MD	38	24	25		1
223 - Zone 3-Armitos Strm Basin	3	2	2		-
224 - Zone 4-Mission Oaks In MD	46	41	41		-
225 - Zone 5-Presley MD	19	10	9		(1)
226 - Zone 6-Spanish Hills MD	16	12	11		(1)
227 - Zone 7-Sares/Regis MD	13	7	9		2
228 - Zone 8-Vista Las Posas MD	36	24	24		-
230 - Zone 10-Adolfo Glen III MD	29	24	23		(1)
231 - Zone 9-Adolfo Glen II MD	48	38	39		1
Total Expenditures	5,757	5,104	5,278		174
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,584)	(1,914)	(2,076)		162
Other Financing Sources (Uses):					
Transfers in	2,462	10	1,708		(1,698)
Transfers out	-	-	-		-
Total Other Financing Sources (Uses):	2,462	10	1,708		(1,698)
Net Change in Fund Balance	(122)	(1,904)	(368)		(1,536)
Fund Balance, Beginning of Year	2,774	2,774	3,142		(368)
Ending Fund Balance	\$ 2,652	\$ 870	\$ 2,774	\$	(1,904)

**CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES**

Month Ended June 2020 (Preliminary)

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2019/20	2019/20	2018/19	Positive
				(Negative)
				2019/20 to 2018/19
Revenues by Fund:				
410 - Capital Improv. Projects	\$ 1,641	\$ 4	\$ 1	\$ 3
429 - Cam Corridor Prjs Area	336	92	296	(204)
498 - Low-Mod Inc Hsng Asset	23	9	27	(18)
Total Revenues	2,000	105	324	(219)
Expenditures by Fund:				
410 - Capital Improv. Projects	10,152	4,466	4,581	115
429 - Cam Corridor Prjs Area	4,142	637	8,562	7,925
498 - Low-Mod Inc Hsng Asset	383	318	446	128
Total Expenditures	14,677	5,421	13,589	8,168
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,677)	(5,316)	(13,265)	7,949
Other Financing Sources (Uses):				
Transfers in	12,920	5,073	6,267	(1,194)
Transfers out	(650)	(251)	(37)	(214)
Total Other Financing Sources (Uses):	12,270	4,822	6,230	(1,408)
Net Change in Fund Balance	(407)	(494)	(7,035)	6,541
Fund Balance, Beginning of Year	20,178	20,178	27,213	(7,035)
Ending Fund Balance	\$ 19,771	\$ 19,684	\$ 20,178	\$ (494)

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

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2019/20	2019/20	2018/19	Positive
				(Negative)
				2019/20 to 2018/19
Revenues by Fund:				
208 - Article 8 TDA Fund	\$ 2,555	\$ 2,639	\$ 2,494	\$ 145
209 - Article 3 TDA Fund	14	9	9	-
210 - Gas Tax Fund	1,708	1,601	1,437	164
211 - SB1 Fund	1,164	1,043	1,275	(232)
275 - Air Quality Fund	121	121	41	80
280 - CDBG Fund	620	544	227	317
285 - Library Special Revenue	409	405	445	(40)
286 - Cable PEG Fees	194	165	215	(50)
321 - Library Debt Service	-	6	10	(4)
Total Revenues	6,785	6,533	6,153	380
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	617	649	391	(258)
285 - Library Special Revenue	500	415	465	50
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	494	494	496	2
Total Expenditures	1,626	1,558	1,352	(206)
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	5,159	4,975	4,801	174
Other Financing Sources (Uses):				
Transfers in	494	484	477	7
Transfers out	(9,323)	(5,631)	(5,955)	324
Total Other Financing Sources (Uses):	(8,829)	(5,147)	(5,478)	331
Net Change in Fund Balance	(3,670)	(172)	(677)	505
Fund Balance, Beginning of Year	7,523	7,523	8,200	(677)
Ending Fund Balance	\$ 3,853	\$ 7,351	\$ 7,523	\$ (172)

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION

Month Ended June 2020 (Preliminary)

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	<u>2019/20</u>	<u>2019/20</u>	<u>2018/19</u>	Positive
				(Negative)
				<u>2019/20 to 2018/19</u>
Revenues by Fund:				
805 - Solid Waste	\$ 7,617	\$ 7,045	\$ 7,285	\$ (240)
810 - Transit	1,891	198	1,628	(1,430)
815 - Camarillo Ranch Events	186	96	-	96
860 - Water Utility	15,163	14,293	17,572	(3,279)
861 - Reclaimed Water	470	316	297	19
862 - Water Conservation Credit	25	29	58	(29)
863 - Water Capital Projects	20,685	554	1,851	(1,297)
864 - Water Debt Service Fund	13,032	13,033	-	13,033
871 - Sanitary District	13,956	13,849	15,141	(1,292)
872 - CAMSAN Debt Service	1,290	1,259	1,279	(20)
873 - CAMSAN Capital Projects	595	634	1,947	(1,313)
Total Revenues	74,910	51,306	47,058	4,248
Expenses by Fund:				
805 - Solid Waste	7,636	7,125	7,422	297
810 - Transit	3,145	2,272	2,644	372
815 - Camarillo Ranch Events	333	181	-	(181)
860 - Water Utility	14,682	12,973	8,659	(4,314)
861 - Reclaimed Water	917	453	225	(228)
862 - Water Conservation Credit	280	159	345	186
863 - Water Capital Projects	38,000	11,349	5,007	(6,342)
864 - Water Debt Service Fund	452	1,132	-	(1,132)
871 - Sanitary District	12,484	10,584	10,585	1
872 - CAMSAN Debt Service	1,313	1,291	641	(650)
873 - CAMSAN Capital Projects	9,514	545	-	(545)
Total Expenses	88,756	48,064	35,528	(12,536)
Income (Loss) Before Transfers	(13,846)	3,242	11,530	(8,288)
Transfers in	16,069	15,185	596	14,589
Transfers out	(13,378)	(13,697)	-	(13,697)
Changes in Net Position	(11,155)	4,730	12,126	(7,396)
Net Position, Beginning of Year	167,823	167,823	155,697	12,126
Ending Net Position	\$ 156,668	\$ 172,553	\$ 167,823	\$ 4,730

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



Month Ended June 2020 (Preliminary)

(dollars in thousands)

	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2019/20	2019/20	2018/19	Positive
				(Negative)
				2019/20 to 2018/19
Revenues by Fund:				
510 - Risk Management	\$ 2,136	\$ 2,091	\$ 1,847	\$ 244
530 - Information Systems	1,930	1,635	1,828	(193)
540 - Vehicles & Equipment	1,001	865	974	(109)
550 - City Hall Facility	1,179	980	1,205	(225)
551 - Corp Yard Facility	371	325	760	(435)
552 - Police Facility	37	26	49	(23)
553 - Library Facility	285	212	438	(226)
554 - Camarillo Ranch Facility	4	-	23	(23)
555 - Chamber of Commerce	10	10	22	(12)
Total Revenues	6,953	6,144	7,146	(1,002)
Expenses by Fund:				
510 - Risk Management	2,580	2,394	2,211	(183)
530 - Information Systems	2,116	1,838	1,886	48
540 - Vehicles & Equipment	1,092	1,072	813	(259)
550 - City Hall Facility	1,547	946	771	(175)
551 - Corp Yard Facility	637	487	208	(279)
552 - Police Facility	711	253	267	14
553 - Library Facility	1,916	1,670	1,712	42
554 - Camarillo Ranch Facility	59	48	102	54
555 - Chamber of Commerce	23	15	14	(1)
Total Expenses	10,681	8,723	7,984	(739)
Income (Loss) Before Transfers	(3,728)	(2,579)	(838)	(1,741)
Transfers in	-	-	35	(35)
Transfers out	(1,480)	(1,488)	-	(1,488)
Changes in Net Position	(5,208)	(4,067)	(803)	(3,264)
Net Position, Beginning of Year	40,436	40,436	41,239	(803)
Ending Net Position	\$ 35,228	\$ 36,369	\$ 40,436	\$ (4,067)