



City of Camarillo  
Revenue & Expenditure Report  
(Unaudited)  
January 2021

Prepared By:  
The Department of Finance

**GENERAL FUND  
STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
Month Ended January 2021 (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	\$ 6,249	\$ 6,340	\$ (91)
Property Taxes	15,149	8,922	8,522	400
Franchise Taxes	2,449	620	626	(6)
Business License Taxes	1,143	826	839	(13)
Transient Occupancy Taxes	2,228	975	1,410	(435)
Special Assessments	157	-	-	-
Licenses and permits	1,132	761	578	183
Subventions and grants	251	1,402	70	1,332
Charges for services	2,421	478	1,999	(1,521)
Investment Earnings	620	1,252	760	492
Fines and Forfeitures	343	158	163	(5)
Contributions and developer fees	40	23	35	(12)
Miscellaneous	12	119	12	107
<b>Total Revenues</b>	<b>39,042</b>	<b>21,785</b>	<b>21,354</b>	<b>431</b>
<b>Expenditures:</b>				
General Government:				
City Council	430	190	356	166
City Clerk	579	308	366	58
City Attorney	633	187	238	51
City Manager	1,715	799	782	(17)
Finance	1,394	719	872	153
Human Resources	338	169	227	58
Community Development	1,923	1,019	893	(126)
CIP Administration	-	209	-	(209)
Non-departmental	-	16	4	(12)
Total General Government	7,012	3,616	3,738	122
Public Safety:				
Emergency Operations	248	136	128	(8)
Code Compliance	748	357	433	76
Police Services	18,130	7,779	8,652	873
DART	19	20	4	(16)
Building & Safety	808	428	417	(11)
Total Public Safety	19,953	8,720	9,634	914
Highways and streets	6,285	3,065	3,288	223
Economic Development	1,841	1,326	234	(1,092)
Cultural arts and library services	4,281	1,844	2,152	308
<b>Total Expenditures</b>	<b>39,372</b>	<b>18,571</b>	<b>19,046</b>	<b>475</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(330)	3,214	2,308	906
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,682	859	1,073	(214)
Transfers out	(2,570)	(399)	(395)	(4)
<b>Total Other Financing Sources (Uses):</b>	<b>(888)</b>	<b>460</b>	<b>678</b>	<b>(218)</b>
Net Change in Fund Balance	(1,218)	3,674	2,986	688
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
<b>Ending Fund Balance</b>	<b>\$ 70,629</b>	<b>\$ 75,521</b>	<b>\$ 70,924</b>	<b>\$ 4,597</b>

**MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended January 2021 (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	\$ 1,311	\$ 1,163	\$ 148
221 - Zone 1-Mission Oaks MD1A	824	551	534	17
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	8	7	1
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	14	14	-
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>1,989</b>	<b>1,829</b>	<b>160</b>
<b>Expenditures by Fund:</b>				
220 - Lighting & Landscape MD	4,127	2,125	2,326	201
221 - Zone 1-Mission Oaks MD1A	2,072	469	354	(115)
222 - Zone 2-Wittenberg MD	41	15	12	(3)
223 - Zone 3-Armitos Strm Basin	3	1	1	-
224 - Zone 4-Mission Oaks In MD	47	25	20	(5)
225 - Zone 5-Presley MD	24	10	5	(5)
226 - Zone 6-Spanish Hills MD	19	9	7	(2)
227 - Zone 7-Sares/Regis MD	8	5	5	-
228 - Zone 8-Vista Las Posas MD	40	16	11	(5)
230 - Zone 10-Adolfo Glen III MD	30	13	12	(1)
231 - Zone 9-Adolfo Glen II MD	41	20	20	-
<b>Total Expenditures</b>	<b>6,452</b>	<b>2,708</b>	<b>2,773</b>	<b>65</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,230)	(719)	(944)	225
<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)	(719)	(944)	225
Fund Balance, Beginning of Year	2,956	2,956	2,774	182
<b>Ending Fund Balance</b>	<b>\$ 1,614</b>	<b>\$ 2,237</b>	<b>\$ 1,830</b>	<b>\$ 407</b>

**DEVELOPMENT FEES - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended January 2021 (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>				
240 - SIBA Fund	\$ 59	\$ 32	\$ 71	\$ (39)
251 - Traffic Mitigation Fund	2,511	131	221	(90)
252 - Bridge Policy Fund	242	8	18	(10)
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	2	3	(1)
262 - Underground Utilities Fund	4	3	5	(2)
263 - Street Improvements Fund	30	19	45	(26)
264 - Parking In-lieu Fund	1	-	1	(1)
<b>Total Revenues</b>	<b>2,850</b>	<b>195</b>	<b>364</b>	<b>(169)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,850	195	364	(169)
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Transfers out	(5,720)	(1,079)	(292)	(787)
<b>Total Other Financing Sources (Uses):</b>	<b>(5,720)</b>	<b>(1,079)</b>	<b>(292)</b>	<b>(787)</b>
Net Change in Fund Balance	(2,870)	(884)	72	(956)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
<b>Ending Fund Balance</b>	<b>\$ 19,220</b>	<b>\$ 21,206</b>	<b>\$ 21,401</b>	<b>\$ (195)</b>

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

**Month Ended January 2021 (Preliminary)**

(dollars in thousands)



	<b>Current Budget</b>	<b>Actual</b>		<b>Variance with Prior Year Positive (Negative)</b>
		<b>Year-to-Date</b>		
	<u>2020/21</u>	<u>2020/21</u>	<u>2019/20</u>	<u>2020/21 to 2019/20</u>
<b>Revenues by Fund:</b>				
410 - Capital Improv. Projects	\$ 1,620	\$ 535	\$ (2)	\$ 537
429 - Cam Corridor Prjs Area	50	29	65	(36)
498 - Low-Mod Inc Hsng Asset	5	4	7	(3)
<b>Total Revenues</b>	<b><u>1,675</u></b>	<b><u>568</u></b>	<b><u>70</u></b>	<b><u>498</u></b>
<b>Expenditures by Fund:</b>				
410 - Capital Improv. Projects	8,342	2,486	3,385	899
429 - Cam Corridor Prjs Area	5,615	769	294	(475)
498 - Low-Mod Inc Hsng Asset	51	7	225	218
<b>Total Expenditures</b>	<b><u>14,008</u></b>	<b><u>3,262</u></b>	<b><u>3,904</u></b>	<b><u>642</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,333)</u>	<u>(2,694)</u>	<u>(3,834)</u>	<u>1,140</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	12,636	2,945	3,494	(549)
Transfers out	<u>(496)</u>	<u>(97)</u>	<u>-</u>	<u>(97)</u>
<b>Total Other Financing Sources (Uses):</b>	<b><u>12,140</u></b>	<b><u>2,848</u></b>	<b><u>3,494</u></b>	<b><u>(646)</u></b>
Net Change in Fund Balance	<u>(193)</u>	<u>154</u>	<u>(340)</u>	<u>494</u>
Fund Balance, Beginning of Year	<u>19,677</u>	<u>19,677</u>	<u>20,178</u>	<u>(501)</u>
<b>Ending Fund Balance</b>	<b><u>\$ 19,484</u></b>	<b><u>\$ 19,831</u></b>	<b><u>\$ 19,838</u></b>	<b><u>\$ (7)</u></b>

**OTHER GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
Month Ended January 2021 (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>				
208 - Article 8 TDA Fund	\$ 1,632	\$ 625	\$ 1,197	\$ (572)
209 - Article 3 TDA Fund	10	6	9	(3)
210 - Gas Tax Fund	1,658	859	1,074	(215)
211 - SB1 Fund	1,212	558	565	(7)
275 - Air Quality Fund	-	1	1	-
280 - CDBG Fund	564	-	411	(411)
285 - Library Special Revenue	361	87	402	(315)
286 - Cable PEG Fees	183	46	53	(7)
321 - Library Debt Service	-	-	5	(5)
<b>Total Revenues</b>	<b>5,620</b>	<b>2,182</b>	<b>3,717</b>	<b>(1,535)</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	563	598	35
285 - Library Special Revenue	501	162	195	33
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	399	398	(1)
<b>Total Expenditures</b>	<b>1,990</b>	<b>1,124</b>	<b>1,191</b>	<b>67</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,630	1,058	2,526	(1,468)
<b>Other Financing Sources (Uses):</b>				
Transfers in	588	496	395	101
Transfers out	(8,045)	(2,724)	(4,274)	1,550
<b>Total Other Financing Sources (Uses):</b>	<b>(7,457)</b>	<b>(2,228)</b>	<b>(3,879)</b>	<b>1,651</b>
Net Change in Fund Balance	(3,827)	(1,170)	(1,353)	183
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
<b>Ending Fund Balance</b>	<b>\$ 3,435</b>	<b>\$ 6,092</b>	<b>\$ 6,170</b>	<b>\$ (78)</b>

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

**Month Ended January 2021 (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>				
805 - Solid Waste	\$ 7,918	\$ 3,827	\$ 3,788	\$ 39
810 - Transit	3,344	112	156	(44)
815 - Camarillo Ranch Events	372	5	34	(29)
860 - Water Utility	15,559	9,329	8,650	679
861 - Reclaimed Water	446	232	192	40
862 - Water Conservation Credit	17	10	20	(10)
863 - Water Capital Projects	18,137	145	390	(245)
864 - Water Debt Service Fund	-	-	12,926	(12,926)
871 - Sanitary District	14,176	7,750	7,826	(76)
872 - CAMSAN Debt Service	1,268	822	718	104
873 - CAMSAN Capital Projects	3,048	250	434	(184)
<b>Total Revenues</b>	<b>64,285</b>	<b>22,482</b>	<b>35,134</b>	<b>(12,652)</b>
<b>Expenses by Fund:</b>				
805 - Solid Waste	7,932	3,967	3,936	(31)
810 - Transit	3,344	1,019	1,427	408
815 - Camarillo Ranch Events	400	184	88	(96)
860 - Water Utility	14,829	8,002	7,832	(170)
861 - Reclaimed Water	5,259	270	180	(90)
862 - Water Conservation Credit	549	62	98	36
863 - Water Capital Projects	45,515	14,129	3,290	(10,839)
864 - Water Debt Service Fund	812	212	321	109
871 - Sanitary District	13,338	6,355	6,316	(39)
872 - CAMSAN Debt Service	1,309	300	317	17
873 - CAMSAN Capital Projects	16,998	425	332	(93)
<b>Total Expenses</b>	<b>110,285</b>	<b>34,925</b>	<b>24,137</b>	<b>(10,788)</b>
Income (Loss) Before Transfers	(46,000)	(12,443)	10,997	(23,440)
Transfers in	-	289	1,525	(1,236)
Transfers out	-	(292)	(37)	(255)
*Adjustment to net position (accrual method)	70,133	14,874	(9,173)	24,047
Changes in Net Position	24,133	2,428	3,312	(884)
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
<b>Ending Net Position</b>	<b>\$ 205,563</b>	<b>\$ 183,858</b>	<b>\$ 171,135</b>	<b>\$ 12,723</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 January 2021 (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>				
510 - Risk Management	\$ 2,311	\$ 1,315	\$ 1,324	\$ (9)
530 - Information Systems	2,335	1,377	1,144	233
540 - Vehicles & Equipment	1,477	793	524	269
550 - City Hall Facility	36	23	685	(662)
551 - Corp Yard Facility	20	11	227	(216)
552 - Police Facility	15	8	18	(10)
553 - Library Facility	1,031	596	152	444
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	1	9	(8)
<b>Total Revenues</b>	<b>7,226</b>	<b>4,124</b>	<b>4,083</b>	<b>41</b>
<b>Expenses by Fund:</b>				
510 - Risk Management	2,295	2,144	1,932	(212)
530 - Information Systems	2,302	1,298	1,223	(75)
540 - Vehicles & Equipment	1,471	493	627	134
550 - City Hall Facility	1,477	519	560	41
551 - Corp Yard Facility	371	160	372	212
552 - Police Facility	578	370	142	(228)
553 - Library Facility	1,853	924	981	57
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	9	8	(1)
<b>Total Expenses</b>	<b>10,364</b>	<b>5,917</b>	<b>5,893</b>	<b>(24)</b>
Income (Loss) Before Transfers	(3,138)	(1,793)	(1,810)	17
Transfers in	38	3	-	3
Transfers out	-	-	(1,488)	1,488
*Adjustment to net position (accrual method)	1,645	387	529	(142)
Changes in Net Position	(1,455)	(1,403)	(2,769)	1,366
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
<b>Ending Net Position</b>	<b>\$ 35,855</b>	<b>\$ 35,907</b>	<b>\$ 37,667</b>	<b>\$ (1,760)</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 January 2021**  
Preliminary (as of 2/9/2021)

<b>Total Receipts</b>	<b>\$ 9,706,022</b>
<b>Total Disbursements</b>	<b>\$ 5,819,318</b>
<b>Fund Balances</b>	
<i>Fund Type:</i>	
General Fund	\$ 75,520,172
Special Revenue Funds	29,036,562
Trust Funds *	(47,474,424)
Debt Service Fund	496,373
Capital Projects Funds	19,831,247
Internal Service Funds	35,518,630
Enterprise Funds	168,986,302
<b>Total Fund Balances</b>	<b>\$ 281,914,862</b>

\* Successor Agency Fund fund balance includes outstanding bonds.