



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

Prepared By:  
The Department of Finance

**GENERAL FUND**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Month Ended April 2021 (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	
<b>Revenues:</b>				
Sales Taxes	\$ 13,497	\$ 9,472	\$ 9,989	\$ (517)
Property Taxes	14,912	12,103	12,512	(409)
Franchise Taxes	2,768	2,023	1,964	59
Business License Taxes	1,400	1,151	1,129	22
Transient Occupancy Taxes	1,928	1,456	1,931	(475)
Special Assessments	157	-	-	-
Licenses and permits	1,132	1,226	874	352
Subventions and grants	1,608	1,447	120	1,327
Charges for services	2,401	1,026	2,790	(1,764)
Investment Earnings	620	1,554	1,123	431
Fines and Forfeitures	343	267	245	22
Contributions and developer fees	35	25	45	(20)
Miscellaneous	12	129	20	109
<b>Total Revenues</b>	<b>40,813</b>	<b>31,879</b>	<b>32,742</b>	<b>(863)</b>
<b>Expenditures:</b>				
General Government:				
City Council	396	278	497	219
City Clerk	579	448	521	73
City Attorney	633	286	494	208
City Manager	1,725	1,198	1,212	14
Finance	1,280	984	1,228	244
Human Resources	310	234	330	96
Community Development	1,928	1,479	1,260	(219)
CIP Administration	-	256	-	(256)
Non-departmental	-	24	4	(20)
Total General Government	6,851	5,187	5,546	359
Public Safety:				
Emergency Operations	248	194	183	(11)
Code Compliance	639	510	613	103
Police Services	17,419	11,761	13,314	1,553
DART	35	21	6	(15)
Building & Safety	808	763	553	(210)
Total Public Safety	19,149	13,249	14,669	1,420
Highways and streets	6,402	4,410	4,829	419
Economic Development	1,515	1,409	368	(1,041)
Cultural arts and library services	3,680	2,677	2,843	166
<b>Total Expenditures</b>	<b>37,597</b>	<b>26,932</b>	<b>28,255</b>	<b>1,323</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,216	4,947	4,487	460
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,774	1,297	1,428	(131)
Transfers out	(3,586)	(768)	(395)	(373)
<b>Total Other Financing Sources (Uses):</b>	<b>(1,812)</b>	<b>529</b>	<b>1,033</b>	<b>(504)</b>
Net Change in Fund Balance	1,404	5,476	5,520	(44)
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
<b>Ending Fund Balance</b>	<b>\$ 73,251</b>	<b>\$ 77,323</b>	<b>\$ 73,458</b>	<b>\$ 3,865</b>

**MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended April 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>				
220 - Lighting & Landscape MD	\$ 2,178	\$ 2,162	\$ 1,990	\$ 172
221 - Zone 1-Mission Oaks MD1A	824	943	922	21
222 - Zone 2-Wittenberg MD	31	30	31	(1)
223 - Zone 3-Armitos Strm Basin	2	2	2	-
224 - Zone 4-Mission Oaks In MD	48	47	47	-
225 - Zone 5-Presley MD	13	13	13	-
226 - Zone 6-Spanish Hills MD	22	22	22	-
227 - Zone 7-Sares/Regis MD	8	8	8	-
228 - Zone 8-Vista Las Posas MD	25	24	25	(1)
230 - Zone 10-Adolfo Glen III MD	30	30	30	-
231 - Zone 9-Adolfo Glen II MD	41	40	41	(1)
<b>Total Revenues</b>	<b>3,222</b>	<b>3,321</b>	<b>3,131</b>	<b>190</b>
<b>Expenditures by Fund:</b>				
220 - Lighting & Landscape MD	4,227	3,040	3,464	424
221 - Zone 1-Mission Oaks MD1A	2,072	1,486	589	(897)
222 - Zone 2-Wittenberg MD	41	21	19	(2)
223 - Zone 3-Armitos Strm Basin	3	2	2	-
224 - Zone 4-Mission Oaks In MD	47	35	33	(2)
225 - Zone 5-Presley MD	24	12	8	(4)
226 - Zone 6-Spanish Hills MD	19	12	10	(2)
227 - Zone 7-Sares/Regis MD	8	6	6	-
228 - Zone 8-Vista Las Posas MD	40	22	19	(3)
230 - Zone 10-Adolfo Glen III MD	30	19	19	-
231 - Zone 9-Adolfo Glen II MD	41	29	32	3
<b>Total Expenditures</b>	<b>6,552</b>	<b>4,684</b>	<b>4,201</b>	<b>(483)</b>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(3,330)	(1,363)	(1,070)	(293)
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,888	-	10	(10)
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>1,888</b>	<b>-</b>	<b>10</b>	<b>(10)</b>
Net Change in Fund Balance	(1,442)	(1,363)	(1,060)	(303)
Fund Balance, Beginning of Year	2,956	2,956	2,774	182
<b>Ending Fund Balance</b>	<b>\$ 1,514</b>	<b>\$ 1,593</b>	<b>\$ 1,714</b>	<b>\$ (121)</b>

**DEVELOPMENT FEES - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended April 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>				
240 - SIBA Fund	\$ 59	\$ 43	\$ 102	\$ (59)
251 - Traffic Mitigation Fund	1,511	238	1,220	(982)
252 - Bridge Policy Fund	242	11	25	(14)
253 - Storm Drain Fund	-	-	1	(1)
261 - Signals Fund	3	3	5	(2)
262 - Underground Utilities Fund	4	3	7	(4)
263 - Street Improvements Fund	30	25	61	(36)
264 - Parking In-lieu Fund	1	-	2	(2)
<b>Total Revenues</b>	<b>1,850</b>	<b>323</b>	<b>1,423</b>	<b>(1,100)</b>
<b>Expenditures by Fund:</b>				
240 - SIBA Fund	-	-	-	-
251 - Traffic Mitigation Fund	-	-	-	-
252 - Bridge Policy Fund	-	-	-	-
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	28	28	-	(28)
262 - Underground Utilities Fund	-	-	-	-
263 - Street Improvements Fund	-	-	-	-
264 - Parking In-lieu Fund	-	-	-	-
<b>Total Expenditures</b>	<b>28</b>	<b>28</b>	<b>-</b>	<b>(28)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,822	295	1,423	(1,128)
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Transfers out	(5,720)	(1,102)	(541)	(561)
<b>Total Other Financing Sources (Uses):</b>	<b>(5,720)</b>	<b>(1,102)</b>	<b>(541)</b>	<b>(561)</b>
Net Change in Fund Balance	(3,898)	(807)	882	(1,689)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
<b>Ending Fund Balance</b>	<b>\$ 18,192</b>	<b>\$ 21,283</b>	<b>\$ 22,211</b>	<b>\$ (928)</b>

**CAPITAL PROJECTS FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended April 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>				
410 - Capital Improv. Projects	\$ 1,620	\$ 535	\$ 4	\$ 531
429 - Cam Corridor Prjs Area	50	132	92	40
498 - Low-Mod Inc Hsng Asset	5	5	9	(4)
<b>Total Revenues</b>	<b>1,675</b>	<b>672</b>	<b>105</b>	<b>567</b>
<b>Expenditures by Fund:</b>				
410 - Capital Improv. Projects	8,592	3,613	4,279	666
429 - Cam Corridor Prjs Area	6,110	892	511	(381)
498 - Low-Mod Inc Hsng Asset	51	7	280	273
<b>Total Expenditures</b>	<b>14,753</b>	<b>4,512</b>	<b>5,070</b>	<b>558</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,078)	(3,840)	(4,965)	1,125
<b>Other Financing Sources (Uses):</b>				
Transfers in	13,288	4,098	4,587	(489)
Transfers out	(496)	(97)	(1)	(96)
<b>Total Other Financing Sources (Uses):</b>	<b>12,792</b>	<b>4,001</b>	<b>4,586</b>	<b>(585)</b>
Net Change in Fund Balance	(286)	161	(379)	540
Fund Balance, Beginning of Year	19,677	19,677	20,178	(501)
<b>Ending Fund Balance</b>	<b>\$ 19,391</b>	<b>\$ 19,838</b>	<b>\$ 19,799</b>	<b>\$ 39</b>

**OTHER GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended April 2021 (Preliminary)**  
(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		2020/21	Year-to-Date 2020/21	2019/20
<b>Revenues by Fund:</b>				
208 - Article 8 TDA Fund	\$ 2,427	\$ 1,726	\$ 2,077	\$ (351)
209 - Article 3 TDA Fund	10	6	9	(3)
210 - Gas Tax Fund	1,658	1,297	1,444	(147)
211 - SB1 Fund	1,212	860	894	(34)
275 - Air Quality Fund	-	1	121	(120)
280 - CDBG Fund	564	402	434	(32)
285 - Library Special Revenue	286	88	405	(317)
286 - Cable PEG Fees	183	116	130	(14)
321 - Library Debt Service	-	-	6	(6)
<b>Total Revenues</b>	<b>6,340</b>	<b>4,496</b>	<b>5,520</b>	<b>(1,024)</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	606	805	199
285 - Library Special Revenue	501	273	335	62
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	399	398	(1)
<b>Total Expenditures</b>	<b>1,990</b>	<b>1,278</b>	<b>1,538</b>	<b>260</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,350	3,218	3,982	(764)
<b>Other Financing Sources (Uses):</b>				
Transfers in	588	496	395	101
Transfers out	(8,137)	(4,330)	(5,483)	1,153
<b>Total Other Financing Sources (Uses):</b>	<b>(7,549)</b>	<b>(3,834)</b>	<b>(5,088)</b>	<b>1,254</b>
Net Change in Fund Balance	(3,199)	(616)	(1,106)	490
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
<b>Ending Fund Balance</b>	<b>\$ 4,063</b>	<b>\$ 6,646</b>	<b>\$ 6,417</b>	<b>\$ 229</b>

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



**Month Ended April 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>		
		<b>2020/21</b>	<b>2020/21</b>	
				<b>2020/21 to 2019/20</b>
<b>Revenues by Fund:</b>				
805 - Solid Waste	\$ 7,833	\$ 5,805	\$ 5,741	\$ 64
810 - Transit	3,344	1,103	202	901
815 - Camarillo Ranch Events	8	13	81	(68)
860 - Water Utility	15,559	12,774	11,643	1,131
861 - Reclaimed Water	446	286	251	35
862 - Water Conservation Credit	17	13	29	(16)
863 - Water Capital Projects	18,137	8,511	552	7,959
864 - Water Debt Service Fund	-	-	13,033	(13,033)
871 - Sanitary District	14,176	11,463	11,497	(34)
872 - CAMSAN Debt Service	1,268	1,336	1,222	114
873 - CAMSAN Capital Projects	4,548	482	622	(140)
<b>Total Revenues</b>	<b>65,336</b>	<b>41,786</b>	<b>44,873</b>	<b>(3,087)</b>
<b>Expenses by Fund:</b>				
805 - Solid Waste	7,932	5,959	5,872	(87)
810 - Transit	3,344	1,509	1,890	381
815 - Camarillo Ranch Events	400	270	150	(120)
860 - Water Utility	15,749	11,198	10,933	(265)
861 - Reclaimed Water	5,259	389	380	(9)
862 - Water Conservation Credit	1,357	131	150	19
863 - Water Capital Projects	45,515	23,723	8,405	(15,318)
864 - Water Debt Service Fund	812	213	437	224
871 - Sanitary District	13,386	8,985	8,956	(29)
872 - CAMSAN Debt Service	1,309	301	318	17
873 - CAMSAN Capital Projects	17,173	1,179	410	(769)
<b>Total Expenses</b>	<b>112,236</b>	<b>53,857</b>	<b>37,901</b>	<b>(15,956)</b>
Income (Loss) Before Transfers	(46,900)	(12,071)	6,972	(19,043)
Transfers in	364	580	1,766	(1,186)
Transfers out	-	(214)	(278)	64
*Adjustment to net position (accrual method)	70,210	25,338	(3,921)	29,259
Changes in Net Position	23,674	13,633	4,539	9,094
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
<b>Ending Net Position</b>	<b>\$ 205,104</b>	<b>\$ 195,063</b>	<b>\$ 172,362</b>	<b>\$ 22,701</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 April 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>	<b>Year-to-Date</b>	
	2020/21	2020/21	2019/20	2020/21 to 2019/20
<b>Revenues by Fund:</b>				
510 - Risk Management	\$ 2,311	\$ 1,915	\$ 1,939	\$ (24)
530 - Information Systems	2,335	1,960	1,635	325
540 - Vehicles & Equipment	1,477	1,018	786	232
550 - City Hall Facility	36	30	980	(950)
551 - Corp Yard Facility	20	15	325	(310)
552 - Police Facility	15	10	26	(16)
553 - Library Facility	1,031	850	212	638
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	1	10	(9)
<b>Total Revenues</b>	<b>7,226</b>	<b>5,799</b>	<b>5,913</b>	<b>(114)</b>
<b>Expenses by Fund:</b>				
510 - Risk Management	2,468	2,315	2,323	8
530 - Information Systems	2,302	1,681	1,613	(68)
540 - Vehicles & Equipment	1,471	695	907	212
550 - City Hall Facility	1,551	791	792	1
551 - Corp Yard Facility	371	220	438	218
552 - Police Facility	646	437	207	(230)
553 - Library Facility	1,921	1,332	1,377	45
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	12	12	-
<b>Total Expenses</b>	<b>10,747</b>	<b>7,483</b>	<b>7,717</b>	<b>234</b>
Income (Loss) Before Transfers	(3,521)	(1,684)	(1,804)	120
Transfers in	38	41	-	41
Transfers out	-	-	(1,488)	1,488
*Adjustment to net position (accrual method)	1,855	493	674	(181)
Changes in Net Position	(1,628)	(1,150)	(2,618)	1,468
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
<b>Ending Net Position</b>	<b>\$ 35,682</b>	<b>\$ 36,160</b>	<b>\$ 37,818</b>	<b>\$ (1,658)</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 April 2021**  
Preliminary

<b>Total Receipts</b>	<b>\$ 11,812,030</b>
<b>Total Disbursements</b>	<b>\$ 10,419,418</b>
<b>Fund Balances</b>	
<i>Fund Type:</i>	
General Fund	\$ 77,318,677
Special Revenue Funds	29,024,354
Trust Funds *	(48,577,300)
Debt Service Fund	496,481
Capital Projects Funds	19,837,704
Internal Service Funds	35,667,248
Enterprise Funds	169,726,460
<b>Total Fund Balances</b>	<b>\$ 283,493,624</b>

\* Successor Agency Fund fund balance includes outstanding bonds.