



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

Prepared By:
The Department of Finance

GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended May 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	
Revenues:				
Sales Taxes	\$ 13,497	\$ 10,655	\$ 10,534	\$ 121
Property Taxes	14,912	15,802	15,998	(196)
Franchise Taxes	2,768	2,349	2,375	(26)
Business License Taxes	1,400	1,288	1,232	56
Transient Occupancy Taxes	1,928	1,660	2,003	(343)
Special Assessments	157	-	-	-
Licenses and permits	1,132	1,309	988	321
Subventions and grants	1,608	1,493	120	1,373
Charges for services	2,401	1,149	2,940	(1,791)
Investment Earnings	620	1,746	1,139	607
Fines and Forfeitures	343	306	296	10
Contributions and developer fees	35	25	45	(20)
Miscellaneous	12	130	20	110
Total Revenues	40,813	37,912	37,690	222
Expenditures:				
General Government:				
City Council	396	299	515	216
City Clerk	579	490	564	74
City Attorney	633	336	513	177
City Manager	1,725	1,413	1,401	(12)
Finance	1,280	1,094	1,331	237
Human Resources	310	249	350	101
Community Development	1,928	1,621	1,368	(253)
CIP Administration	-	281	-	(281)
Non-departmental	-	28	11	(17)
Total General Government	6,851	5,811	6,053	242
Public Safety:				
Emergency Operations	248	220	193	(27)
Code Compliance	639	565	669	104
Police Services	16,999	13,131	14,734	1,603
DART	35	22	7	(15)
Building & Safety	1,228	772	636	(136)
Total Public Safety	19,149	14,710	16,239	1,529
Highways and streets	6,402	4,928	5,449	521
Economic Development	1,515	1,445	402	(1,043)
Cultural arts and library services	3,680	3,045	2,892	(153)
Total Expenditures	37,597	29,939	31,035	1,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,216	7,973	6,655	1,318
Other Financing Sources (Uses):				
Transfers in	1,774	1,297	1,428	(131)
Transfers out	(3,586)	(768)	(484)	(284)
Total Other Financing Sources (Uses):	(1,812)	529	944	(415)
Net Change in Fund Balance	1,404	8,502	7,599	903
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
Ending Fund Balance	\$ 73,251	\$ 80,349	\$ 75,537	\$ 4,812

MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended May 2021 (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	\$ 2,215	\$ 2,009	\$ 206
221 - Zone 1-Mission Oaks MD1A	824	952	929	23
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)
Total Revenues	3,222	3,383	3,157	226
Expenditures by Fund:				
220 - Lighting & Landscape MD	4,227	3,357	3,825	468
221 - Zone 1-Mission Oaks MD1A	2,072	1,572	650	(922)
222 - Zone 2-Wittenberg MD	41	24	21	(3)
223 - Zone 3-Armitos Strm Basin	3	2	2	-
224 - Zone 4-Mission Oaks In MD	47	39	37	(2)
225 - Zone 5-Presley MD	24	14	9	(5)
226 - Zone 6-Spanish Hills MD	19	15	11	(4)
227 - Zone 7-Sares/Regis MD	8	6	7	1
228 - Zone 8-Vista Las Posas MD	40	27	21	(6)
230 - Zone 10-Adolfo Glen III MD	30	22	21	(1)
231 - Zone 9-Adolfo Glen II MD	41	32	34	2
Total Expenditures	6,552	5,110	4,638	(472)
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(3,330)	(1,727)	(1,481)	(246)
Other Financing Sources (Uses):				
Transfers in	1,888	6	10	(4)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	1,888	6	10	(4)
Net Change in Fund Balance	(1,442)	(1,721)	(1,471)	(250)
Fund Balance, Beginning of Year	2,956	2,956	2,774	182
Ending Fund Balance	\$ 1,514	\$ 1,235	\$ 1,303	\$ (68)

DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended May 2021 (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	\$ 43	\$ 102	\$ (59)
251 - Traffic Mitigation Fund	1,511	238	1,225	(987)
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)
Total Revenues	1,850	323	1,428	(1,105)
Expenditures by Fund:				
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	-	-	-	-
Total Expenditures	28	28	-	(28)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,822	295	1,428	(1,133)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(5,720)	(1,184)	(629)	(555)
Total Other Financing Sources (Uses):	(5,720)	(1,184)	(629)	(555)
Net Change in Fund Balance	(3,898)	(889)	799	(1,688)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
Ending Fund Balance	\$ 18,192	\$ 21,201	\$ 22,128	\$ (927)

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended May 2021 (Preliminary)
(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		Year-to-Date		
	2020/21	2020/21	2019/20	2020/21 to 2019/20
Revenues by Fund:				
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)
Total Revenues	1,675	672	105	567
Expenditures by Fund:				
410 - Capital Improv. Projects	8,592	3,686	4,455	769
429 - Cam Corridor Prjs Area	6,110	1,155	599	(556)
498 - Low-Mod Inc Hsng Asset	51	7	299	292
Total Expenditures	14,753	4,848	5,353	505
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,078)	(4,176)	(5,248)	1,072
Other Financing Sources (Uses):				
Transfers in	13,288	4,329	5,073	(744)
Transfers out	(496)	(97)	(251)	154
Total Other Financing Sources (Uses):	12,792	4,232	4,822	(590)
Net Change in Fund Balance	(286)	56	(426)	482
Fund Balance, Beginning of Year	19,677	19,677	20,178	(501)
Ending Fund Balance	\$ 19,391	\$ 19,733	\$ 19,752	\$ (19)

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



	Current Budget 2020/21	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
		2020/21	2019/20	2020/21 to 2019/20
Revenues by Fund:				
208 - Article 8 TDA Fund	\$ 2,427	\$ 2,071	\$ 2,367	\$ (296)
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	967	948	19
275 - Air Quality Fund	-	1	121	(120)
280 - CDBG Fund	564	402	485	(83)
285 - Library Special Revenue	286	88	405	(317)
286 - Cable PEG Fees	183	151	165	(14)
321 - Library Debt Service	-	-	6	(6)
Total Revenues	6,340	4,983	5,950	(967)
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	983	641	855	214
285 - Library Special Revenue	501	354	341	(13)
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	399	398	(1)
Total Expenditures	1,990	1,394	1,594	200
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,350	3,589	4,356	(767)
Other Financing Sources (Uses):				
Transfers in	588	496	484	12
Transfers out	(8,137)	(4,486)	(5,631)	1,145
Total Other Financing Sources (Uses):	(7,549)	(3,990)	(5,147)	1,157
Net Change in Fund Balance	(3,199)	(401)	(791)	390
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
Ending Fund Balance	\$ 4,063	\$ 6,861	\$ 6,732	\$ 129

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended May 2021 (Preliminary)
(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		Year-to-Date		
		2020/21	2019/20	
Revenues by Fund:				
805 - Solid Waste	\$ 7,833	\$ 6,493	\$ 6,408	\$ 85
810 - Transit	3,344	1,263	206	1,057
815 - Camarillo Ranch Events	8	13	96	(83)
860 - Water Utility	15,559	14,149	12,835	1,314
861 - Reclaimed Water	446	316	269	47
862 - Water Conservation Credit	17	13	29	(16)
863 - Water Capital Projects	18,137	12,135	552	11,583
864 - Water Debt Service Fund	-	-	13,033	(13,033)
871 - Sanitary District	14,176	12,694	12,656	38
872 - CAMSAN Debt Service	1,268	1,375	1,234	141
873 - CAMSAN Capital Projects	4,548	486	634	(148)
Total Revenues	65,336	48,937	47,952	985
Expenses by Fund:				
805 - Solid Waste	7,932	6,628	6,496	(132)
810 - Transit	3,344	2,082	2,068	(14)
815 - Camarillo Ranch Events	400	337	163	(174)
860 - Water Utility	15,749	12,615	11,842	(773)
861 - Reclaimed Water	5,259	411	425	14
862 - Water Conservation Credit	1,357	173	150	(23)
863 - Water Capital Projects	45,515	27,347	9,720	(17,627)
864 - Water Debt Service Fund	812	213	437	224
871 - Sanitary District	13,386	10,001	9,682	(319)
872 - CAMSAN Debt Service	1,309	301	318	17
873 - CAMSAN Capital Projects	17,173	1,342	509	(833)
Total Expenses	112,236	61,450	41,810	(19,640)
Income (Loss) Before Transfers	(46,900)	(12,513)	6,142	(18,655)
Transfers in	364	581	2,490	(1,909)
Transfers out	-	(215)	(1,002)	787
*Adjustment to net position (accrual method)	70,210	29,140	(2,479)	31,619
Changes in Net Position	23,674	16,993	5,151	11,842
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
Ending Net Position	\$ 205,104	\$ 198,423	\$ 172,974	\$ 25,449

*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 May 2021 (Preliminary)

(dollars in thousands)

	Current Budget 2020/21	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
		2020/21	2019/20	2020/21 to 2019/20
Revenues by Fund:				
510 - Risk Management	\$ 2,311	\$ 2,103	\$ 1,996	\$ 107
530 - Information Systems	2,335	2,153	1,635	518
540 - Vehicles & Equipment	1,477	1,124	865	259
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	934	212	722
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	1	10	(9)
Total Revenues	7,226	6,370	6,049	321
Expenses by Fund:				
510 - Risk Management	2,468	2,366	2,357	(9)
530 - Information Systems	2,302	1,842	1,722	(120)
540 - Vehicles & Equipment	1,471	1,327	984	(343)
550 - City Hall Facility	1,551	873	859	(14)
551 - Corp Yard Facility	371	237	470	233
552 - Police Facility	646	464	228	(236)
553 - Library Facility	1,921	1,472	1,519	47
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	13	13	-
Total Expenses	10,747	8,594	8,200	(394)
Income (Loss) Before Transfers	(3,521)	(2,224)	(2,151)	(73)
Transfers in	38	41	-	41
Transfers out	-	-	(1,488)	1,488
*Adjustment to net position (accrual method)	1,855	1,081	711	370
Changes in Net Position	(1,628)	(1,102)	(2,928)	1,826
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
Ending Net Position	\$ 35,682	\$ 36,208	\$ 37,508	\$ (1,300)

*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 May 2021
Preliminary

Total Receipts	\$ 17,251,635
Total Disbursements	\$ 15,876,268
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 80,348,781
Special Revenue Funds	28,799,401
Trust Funds *	(45,214,283)
Debt Service Fund	496,783
Capital Projects Funds	19,733,788
Internal Service Funds	35,126,049
Enterprise Funds	169,282,603
Total Fund Balances	\$ 288,573,122

* Successor Agency Fund fund balance includes outstanding bonds.