



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

Prepared By:
The Department of Finance

**GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended July 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
Revenues:				
Sales Taxes	\$ 13,097	\$ -	\$ -	\$ -
Property Taxes	15,149	-	-	-
Franchise Taxes	2,449	37	35	2
Business License Taxes	1,143	132	146	(14)
Transient Occupancy Taxes	2,228	-	-	-
Special Assessments	157	-	-	-
Licenses and permits	1,132	187	57	130
Subventions and grants	251	-	-	-
Charges for services	2,421	88	863	(775)
Investment Earnings	620	1	1	-
Fines and Forfeitures	343	9	13	(4)
Contributions and developer fees	40	-	-	-
Miscellaneous	12	-	-	-
Total Revenues	39,042	454	1,115	(661)
Expenditures:				
General Government:				
City Council	432	58	77	19
City Clerk	579	35	30	(5)
City Attorney	633	-	1	1
City Manager	1,712	72	55	(17)
Finance	1,394	77	73	(4)
Human Resources	338	16	26	10
Community Development	1,804	108	85	(23)
CIP Administration	-	76	-	(76)
Non-departmental	-	-	3	3
Total General Government	6,892	442	350	(92)
Public Safety:				
Emergency Operations	248	7	14	7
Code Compliance	748	42	39	(3)
Police Services	18,130	13	21	8
DART	19	-	-	-
Building & Safety	808	-	12	12
Total Public Safety	19,953	62	86	24
Highways and streets	6,086	295	254	(41)
Economic Development	1,448	1,063	31	(1,032)
Cultural arts and library services	4,312	15	124	109
Total Expenditures	38,691	1,877	845	(1,032)
Excess (Deficiency) of Revenues Over (Under) Expenditures	351	(1,423)	270	(1,693)
Other Financing Sources (Uses):				
Transfers in	1,664	-	111	(111)
Transfers out	(2,540)	-	-	-
Total Other Financing Sources (Uses):	(876)	-	111	(111)
Net Change in Fund Balance	(525)	(1,423)	381	(1,804)
Fund Balance, Beginning of Year*	69,406	69,406	67,938	1,468
Ending Fund Balance	\$ 68,881	\$ 67,983	\$ 68,319	\$ (336)

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended July 2020 (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	\$ -	\$ -	\$ -
251 - Traffic Mitigation Fund	2,511	16	8	8
252 - Bridge Policy Fund	242	-	-	-
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	-	-	-
262 - Underground Utilities Fund	4	-	-	-
263 - Street Improvements Fund	30	-	-	-
264 - Parking In-lieu Fund	1	-	-	-
Total Revenues	2,850	16	8	8
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	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,850	16	8	8
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(2,556)	-	-	-
Total Other Financing Sources (Uses):	(2,556)	-	-	-
Net Change in Fund Balance	294	16	8	8
Fund Balance, Beginning of Year*	18,613	18,613	21,329	(2,716)
Ending Fund Balance	\$ 18,907	\$ 18,629	\$ 21,337	\$ (2,708)

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

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

(dollars in thousands)



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	<u>2020/21</u>	<u>2020/21</u>	<u>2019/20</u>	<u>2020/21 to 2019/20</u>
Revenues by Fund:				
220 - Lighting & Landscape MD	\$ 2,178	\$ 2	\$ -	\$ 2
221 - Zone 1-Mission Oaks MD1A	824	-	-	-
222 - Zone 2-Wittenberg MD	31	-	-	-
223 - Zone 3-Armitos Strm Basin	2	-	-	-
224 - Zone 4-Mission Oaks In MD	48	-	-	-
225 - Zone 5-Presley MD	13	-	-	-
226 - Zone 6-Spanish Hills MD	22	-	-	-
227 - Zone 7-Sares/Regis MD	8	-	-	-
228 - Zone 8-Vista Las Posas MD	25	-	-	-
230 - Zone 10-Adolfo Glen III MD	30	-	-	-
231 - Zone 9-Adolfo Glen II MD	41	-	-	-
Total Revenues	<u>3,222</u>	<u>2</u>	<u>-</u>	<u>2</u>
Expenditures by Fund:				
220 - Lighting & Landscape MD	4,033	151	124	(27)
221 - Zone 1-Mission Oaks MD1A	2,006	-	-	-
222 - Zone 2-Wittenberg MD	41	-	-	-
223 - Zone 3-Armitos Strm Basin	3	-	-	-
224 - Zone 4-Mission Oaks In MD	47	-	-	-
225 - Zone 5-Presley MD	24	-	-	-
226 - Zone 6-Spanish Hills MD	19	1	1	-
227 - Zone 7-Sares/Regis MD	8	-	-	-
228 - Zone 8-Vista Las Posas MD	40	1	1	-
230 - Zone 10-Adolfo Glen III MD	30	-	-	-
231 - Zone 9-Adolfo Glen II MD	41	-	-	-
Total Expenditures	<u>6,292</u>	<u>153</u>	<u>126</u>	<u>(27)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,070)</u>	<u>(151)</u>	<u>(126)</u>	<u>(25)</u>
Other Financing Sources (Uses):				
Transfers in	1,858	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>1,858</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,212)</u>	<u>(151)</u>	<u>(126)</u>	<u>(25)</u>
Fund Balance, Beginning of Year*	<u>2,652</u>	<u>2,652</u>	<u>2,774</u>	<u>(122)</u>
Ending Fund Balance	<u>\$ 1,440</u>	<u>\$ 2,501</u>	<u>\$ 2,648</u>	<u>\$ (147)</u>

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended July 2020 (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:				
410 - Capital Improv. Projects	\$ -	\$ -	\$ -	\$ -
429 - Cam Corridor Prjs Area	50	-	1	(1)
498 - Low-Mod Inc Hsng Asset	5	-	-	-
Total Revenues	55	-	1	(1)
Expenditures by Fund:				
410 - Capital Improv. Projects	3,710	3	3	-
429 - Cam Corridor Prjs Area	2,046	-	-	-
498 - Low-Mod Inc Hsng Asset	24	2	10	8
Total Expenditures	5,780	5	13	8
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,725)	(5)	(12)	7
Other Financing Sources (Uses):				
Transfers in	5,706	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	5,706	-	-	-
Net Change in Fund Balance	(19)	(5)	(12)	7
Fund Balance, Beginning of Year*	19,771	19,771	27,213	(7,442)
Ending Fund Balance	\$ 19,752	\$ 19,766	\$ 27,201	\$ (7,435)

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended July 2020 (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:				
208 - Article 8 TDA Fund	\$ 1,632	\$ -	\$ -	\$ -
209 - Article 3 TDA Fund	10	-	-	-
210 - Gas Tax Fund	1,658	140	111	29
211 - SB1 Fund	1,212	-	-	-
275 - Air Quality Fund	-	-	-	-
280 - CDBG Fund	327	-	-	-
285 - Library Special Revenue	361	-	195	(195)
286 - Cable PEG Fees	183	-	-	-
321 - Library Debt Service	-	-	1	(1)
Total Revenues	5,383	140	307	(167)
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	427	-	-	-
285 - Library Special Revenue	501	-	-	-
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	-	-	-
Total Expenditures	1,434	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,949	140	307	(167)
Other Financing Sources (Uses):				
Transfers in	491	-	-	-
Transfers out	(4,624)	-	(111)	111
Total Other Financing Sources (Uses):	(4,133)	-	(111)	111
Net Change in Fund Balance	(184)	140	196	(56)
Fund Balance, Beginning of Year*	3,853	3,853	8,200	(4,347)
Ending Fund Balance	\$ 3,669	\$ 3,993	\$ 8,396	\$ (4,403)

*Beginning fund balance for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended July 2020 (Preliminary)
(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	<u>2020/21</u>	<u>2020/21</u>	<u>2019/20</u>	Positive
				(Negative)
				<u>2020/21 to 2019/20</u>
Revenues by Fund:				
805 - Solid Waste	\$ 7,918	\$ 22	\$ 6	\$ 16
810 - Transit	3,344	245	17	228
815 - Camarillo Ranch Events	372	-	-	-
860 - Water Utility	15,559	556	629	(73)
861 - Reclaimed Water	446	3	2	1
862 - Water Conservation Credit	17	-	-	-
863 - Water Capital Projects	3,137	-	-	-
864 - Water Debt Service Fund	-	-	-	-
871 - Sanitary District	14,176	357	417	(60)
872 - CAMSAN Debt Service	1,268	-	-	-
873 - CAMSAN Capital Projects	3,048	-	5	(5)
Total Revenues	49,285	1,183	1,076	107
Expenses by Fund:				
805 - Solid Waste	7,932	74	77	3
810 - Transit	3,344	18	33	15
815 - Camarillo Ranch Events	400	9	-	(9)
860 - Water Utility	14,705	311	356	45
861 - Reclaimed Water	4,862	18	11	(7)
862 - Water Conservation Credit	450	-	-	-
863 - Water Capital Projects	21,610	3	-	(3)
864 - Water Debt Service Fund	812	-	-	-
871 - Sanitary District	12,189	343	533	190
872 - CAMSAN Debt Service	1,309	3	-	(3)
873 - CAMSAN Capital Projects	7,867	-	-	-
Total Expenses	75,480	779	1,010	231
Income (Loss) Before Transfers	(26,195)	404	66	338
Transfers in	5,259	-	-	-
Transfers out	(5,259)	-	-	-
Changes in Net Position	(26,195)	404	66	338
Net Position, Beginning of Year*	156,668	156,668	155,697	971
Ending Net Position	\$ 130,473	\$ 157,072	\$ 155,763	\$ 1,309

*Beginning net position for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

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

Month Ended July 2020 (Preliminary)

(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		Year-to-Date		
	<u>2020/21</u>	<u>2020/21</u>	<u>2019/20</u>	<u>2020/21 to 2019/20</u>
Revenues by Fund:				
510 - Risk Management	\$ 2,311	\$ 65	\$ 188	\$ (123)
530 - Information Systems	2,335	-	160	(160)
540 - Vehicles & Equipment	1,477	117	63	54
550 - City Hall Facility	36	-	92	(92)
551 - Corp Yard Facility	20	-	29	(29)
552 - Police Facility	15	-	-	-
553 - Library Facility	1,031	-	19	(19)
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	-	2	(2)
Total Revenues	<u>7,226</u>	<u>182</u>	<u>553</u>	<u>(371)</u>
Expenses by Fund:				
510 - Risk Management	2,295	980	40	(940)
530 - Information Systems	2,302	276	218	(58)
540 - Vehicles & Equipment	1,471	28	47	19
550 - City Hall Facility	978	21	34	13
551 - Corp Yard Facility	309	5	11	6
552 - Police Facility	319	8	15	7
553 - Library Facility	1,838	13	94	81
554 - Camarillo Ranch Facility	-	-	6	6
555 - Chamber of Commerce	17	-	1	1
Total Expenses	<u>9,529</u>	<u>1,331</u>	<u>466</u>	<u>(865)</u>
Income (Loss) Before Transfers	(2,303)	(1,149)	87	(1,236)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Changes in Net Position	<u>(2,303)</u>	<u>(1,149)</u>	<u>87</u>	<u>(1,236)</u>
Net Position, Beginning of Year*	<u>35,228</u>	<u>35,228</u>	<u>41,239</u>	<u>(6,011)</u>
Ending Net Position	<u>\$ 32,925</u>	<u>\$ 34,079</u>	<u>\$ 41,326</u>	<u>\$ (7,247)</u>

*Beginning net position for fiscal year 2020/21 is preliminary and based on budgeted ending fund balance for fiscal year 2019/20.

CITY OF CAMARILLO
Receipts, Disbursements, and Fund Balances
(CA State Govt. Code 41004)
Month Ended July 2020
Preliminary (as of 8/12/2020)

Total Receipts	\$ 6,187,244
Total Disbursements	\$ 13,028,186
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 72,998,097
Special Revenue Funds	29,675,390
Trust Funds *	(45,024,859)
Debt Service Fund	495,270
Capital Projects Funds	19,107,677
Internal Service Funds	35,048,908
Enterprise Funds	157,571,279
Total Fund Balances	\$ 269,871,762

* Successor Agency Fund fund balance includes outstanding bonds.