



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

Prepared By:
The Department of Finance

**GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended September 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	\$ 1,057	\$ 1,263	\$ (206)
Property Taxes	15,149	146	141	5
Franchise Taxes	2,449	110	107	3
Business License Taxes	1,143	357	370	(13)
Transient Occupancy Taxes	2,228	333	561	(228)
Special Assessments	157	-	-	-
Licenses and permits	1,132	344	239	105
Subventions and grants	251	11	11	-
Charges for services	2,421	189	1,091	(902)
Investment Earnings	620	549	5	544
Fines and Forfeitures	343	40	42	(2)
Contributions and developer fees	40	-	19	(19)
Miscellaneous	12	2	2	-
Total Revenues	39,042	3,138	3,851	(713)
Expenditures:				
General Government:				
City Council	430	98	164	66
City Clerk	579	119	143	24
City Attorney	633	62	79	17
City Manager	1,715	246	262	16
Finance	1,394	274	336	62
Human Resources	338	70	99	29
Community Development	1,923	381	363	(18)
CIP Administration	-	51	-	(51)
Non-departmental	-	8	3	(5)
Total General Government	7,012	1,309	1,449	140
Public Safety:				
Emergency Operations	248	61	55	(6)
Code Compliance	748	141	185	44
Police Services	18,130	2,665	2,835	170
DART	19	1	2	1
Building & Safety	808	135	77	(58)
Total Public Safety	19,953	3,003	3,154	151
Highways and streets	6,216	1,118	1,251	133
Economic Development	1,698	1,143	101	(1,042)
Cultural arts and library services	4,281	717	946	229
Total Expenditures	39,160	7,290	6,901	(389)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118)	(4,152)	(3,050)	(1,102)
Other Financing Sources (Uses):				
Transfers in	1,664	-	242	(242)
Transfers out	(2,540)	-	-	-
Total Other Financing Sources (Uses):	(876)	-	242	(242)
Net Change in Fund Balance	(994)	(4,152)	(2,808)	(1,344)
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
Ending Fund Balance	\$ 70,853	\$ 67,695	\$ 65,130	\$ 2,565

MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended September 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:				
220 - Lighting & Landscape MD	\$ 2,178	\$ 16	\$ 7	\$ 9
221 - Zone 1-Mission Oaks MD1A	824	7	3	4
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	-	1	(1)
Total Revenues	3,222	23	11	12
Expenditures by Fund:				
220 - Lighting & Landscape MD	4,097	749	972	223
221 - Zone 1-Mission Oaks MD1A	2,006	122	159	37
222 - Zone 2-Wittenberg MD	41	4	5	1
223 - Zone 3-Armitos Strm Basin	3	-	-	-
224 - Zone 4-Mission Oaks In MD	47	7	8	1
225 - Zone 5-Presley MD	24	2	2	-
226 - Zone 6-Spanish Hills MD	19	3	2	(1)
227 - Zone 7-Sares/Regis MD	8	1	2	1
228 - Zone 8-Vista Las Posas MD	40	5	5	-
230 - Zone 10-Adolfo Glen III MD	30	4	5	1
231 - Zone 9-Adolfo Glen II MD	41	6	9	3
Total Expenditures	6,356	903	1,169	266
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,134)	(880)	(1,158)	278
Other Financing Sources (Uses):				
Transfers in	1,858	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	1,858	-	-	-
Net Change in Fund Balance	(1,276)	(880)	(1,158)	278
Fund Balance, Beginning of Year	2,956	2,956	2,774	182
Ending Fund Balance	\$ 1,680	\$ 2,076	\$ 1,616	\$ 460

DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended September 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	28	94	(66)
252 - Bridge Policy Fund	242	-	-	-
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	-	-	-
262 - Underground Utilities Fund	4	-	-	-
263 - Street Improvements Fund	30	-	10	(10)
264 - Parking In-lieu Fund	1	-	-	-
Total Revenues	2,850	28	104	(76)
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	28	104	(76)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(5,702)	-	-	-
Total Other Financing Sources (Uses):	(5,702)	-	-	-
Net Change in Fund Balance	(2,852)	28	104	(76)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
Ending Fund Balance	\$ 19,238	\$ 22,118	\$ 21,433	\$ 685

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended September 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	8,520	1,344	227	(1,117)
429 - Cam Corridor Prjs Area	5,382	457	91	(366)
498 - Low-Mod Inc Hsng Asset	51	1	140	139
Total Expenditures	13,953	1,802	458	(1,344)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,898)	(1,802)	(457)	(1,345)
Other Financing Sources (Uses):				
Transfers in	12,636	-	-	-
Transfers out	(399)	-	-	-
Total Other Financing Sources (Uses):	12,237	-	-	-
Net Change in Fund Balance	(1,661)	(1,802)	(457)	(1,345)
Fund Balance, Beginning of Year	19,677	19,677	20,178	(501)
Ending Fund Balance	\$ 18,016	\$ 17,875	\$ 19,721	\$ (1,846)

OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended September 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:				
208 - Article 8 TDA Fund	\$ 1,632	\$ -	\$ -	\$ -
209 - Article 3 TDA Fund	10	-	-	-
210 - Gas Tax Fund	1,658	427	242	185
211 - SB1 Fund	1,212	106	110	(4)
275 - Air Quality Fund	-	-	-	-
280 - CDBG Fund	327	-	-	-
285 - Library Special Revenue	361	-	195	(195)
286 - Cable PEG Fees	183	-	-	-
321 - Library Debt Service	-	-	2	(2)
Total Revenues	5,383	533	549	(16)
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	530	196	(334)
285 - Library Special Revenue	501	26	62	36
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	-	-	-
Total Expenditures	1,434	556	258	(298)
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,949	(23)	291	(314)
Other Financing Sources (Uses):				
Transfers in	491	-	-	-
Transfers out	(8,007)	-	(242)	242
Total Other Financing Sources (Uses):	(7,516)	-	(242)	242
Net Change in Fund Balance	(3,567)	(23)	49	(72)
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
Ending Fund Balance	\$ 3,695	\$ 7,239	\$ 7,572	\$ (333)

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended September 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>	(Negative)
				<u>2020/21 to 2019/20</u>
Revenues by Fund:				
805 - Solid Waste	\$ 7,918	\$ 1,253	\$ 1,244	\$ 9
810 - Transit	3,344	4	34	(30)
815 - Camarillo Ranch Events	372	-	-	-
860 - Water Utility	15,559	3,811	3,745	66
861 - Reclaimed Water	446	98	77	21
862 - Water Conservation Credit	17	-	-	-
863 - Water Capital Projects	3,137	5	12	(7)
864 - Water Debt Service Fund	-	-	12,926	(12,926)
871 - Sanitary District	14,176	2,794	2,853	(59)
872 - CAMSAN Debt Service	1,268	10	4	6
873 - CAMSAN Capital Projects	3,048	23	25	(2)
Total Revenues	49,285	7,998	20,920	(12,922)
Expenses by Fund:				
805 - Solid Waste	7,932	1,366	1,346	(20)
810 - Transit	3,344	65	299	234
815 - Camarillo Ranch Events	400	44	-	(44)
860 - Water Utility	14,765	2,635	2,288	(347)
861 - Reclaimed Water	5,259	72	55	(17)
862 - Water Conservation Credit	549	9	64	55
863 - Water Capital Projects	45,515	3,572	90	(3,482)
864 - Water Debt Service Fund	812	-	321	321
871 - Sanitary District	12,861	1,730	2,345	615
872 - CAMSAN Debt Service	1,309	-	-	-
873 - CAMSAN Capital Projects	16,875	90	29	(61)
Total Expenses	109,621	9,583	6,837	(2,746)
Income (Loss) Before Transfers	(60,336)	(1,585)	14,083	(15,668)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
*Adjustment to net position (accrual method)	69,569	3,724	(12,781)	16,505
Changes in Net Position	9,233	2,139	1,302	837
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
Ending Net Position	\$ 190,663	\$ 183,569	\$ 169,125	\$ 14,444

*Net Position adjusted to eliminate the affect 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 September 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:				
510 - Risk Management	\$ 2,311	\$ 569	\$ 565	\$ 4
530 - Information Systems	2,335	578	480	98
540 - Vehicles & Equipment	1,477	339	217	122
550 - City Hall Facility	36	-	275	(275)
551 - Corp Yard Facility	20	-	88	(88)
552 - Police Facility	15	-	-	-
553 - Library Facility	1,031	251	55	196
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	-	5	(5)
Total Revenues	7,226	1,737	1,685	52
Expenses by Fund:				
510 - Risk Management	2,295	1,935	1,716	(219)
530 - Information Systems	2,302	605	588	(17)
540 - Vehicles & Equipment	1,471	109	340	231
550 - City Hall Facility	1,427	197	191	(6)
551 - Corp Yard Facility	371	54	51	(3)
552 - Police Facility	578	231	57	(174)
553 - Library Facility	1,853	134	415	281
554 - Camarillo Ranch Facility	-	-	36	36
555 - Chamber of Commerce	17	-	4	4
Total Expenses	10,314	3,265	3,398	133
Income (Loss) Before Transfers	(3,088)	(1,528)	(1,713)	185
Transfers in	-	-	-	-
Transfers out	-	-	-	-
*Adjustment to net position (accrual method)	1,603	277	188	89
Changes in Net Position	(1,485)	(1,251)	(1,525)	274
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
Ending Net Position	\$ 35,825	\$ 36,059	\$ 38,911	\$ (2,852)

*Net Position adjusted to eliminate the affect 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 September 2020
Preliminary (as of 10/12/2020)

Total Receipts	\$ 6,594,015
Total Disbursements	\$ 10,619,217
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 67,695,713
Special Revenue Funds	30,935,350
Trust Funds *	(45,037,542)
Debt Service Fund	496,798
Capital Projects Funds	17,875,870
Internal Service Funds	35,782,485
Enterprise Funds	179,844,413
Total Fund Balances	\$ 287,593,087

* Successor Agency Fund fund balance includes outstanding bonds.