



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

Prepared By:  
The Department of Finance

**GENERAL FUND**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Month Ended February 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
<b>Revenues:</b>				
Sales Taxes	\$ 13,497	\$ 7,450	\$ 8,127	\$ (677)
Property Taxes	14,912	8,981	8,686	295
Franchise Taxes	2,768	957	1,035	(78)
Business License Taxes	1,400	975	975	-
Transient Occupancy Taxes	1,928	1,120	1,598	(478)
Special Assessments	157	-	-	-
Licenses and permits	1,132	903	633	270
Subventions and grants	1,608	1,420	70	1,350
Charges for services	2,401	593	2,202	(1,609)
Investment Earnings	620	1,239	760	479
Fines and Forfeitures	343	199	207	(8)
Contributions and developer fees	35	23	45	(22)
Miscellaneous	12	119	16	103
<b>Total Revenues</b>	<b>40,813</b>	<b>23,979</b>	<b>24,354</b>	<b>(375)</b>
<b>Expenditures:</b>				
General Government:				
City Council	396	229	421	192
City Clerk	579	352	420	68
City Attorney	633	225	333	108
City Manager	1,725	1,013	981	(32)
Finance	1,280	804	997	193
Human Resources	310	186	254	68
Community Development	1,928	1,158	1,034	(124)
CIP Administration	-	303	-	(303)
Non-departmental	-	19	-	(19)
Total General Government	6,851	4,289	4,440	151
Public Safety:				
Emergency Operations	248	154	146	(8)
Code Compliance	639	408	497	89
Police Services	17,419	9,129	10,084	955
DART	35	21	5	(16)
Building & Safety	808	482	489	7
Total Public Safety	19,149	10,194	11,221	1,027
Highways and streets	6,402	3,548	3,854	306
Economic Development	1,515	1,360	282	(1,078)
Cultural arts and library services	3,322	2,104	2,418	314
<b>Total Expenditures</b>	<b>37,239</b>	<b>21,495</b>	<b>22,215</b>	<b>720</b>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	3,574	2,484	2,139	345
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,774	971	1,073	(102)
Transfers out	(3,183)	(763)	(395)	(368)
<b>Total Other Financing Sources (Uses):</b>	<b>(1,409)</b>	<b>208</b>	<b>678</b>	<b>(470)</b>
Net Change in Fund Balance	2,165	2,692	2,817	(125)
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
<b>Ending Fund Balance</b>	<b>\$ 74,012</b>	<b>\$ 74,539</b>	<b>\$ 70,755</b>	<b>\$ 3,784</b>

**MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended February 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	\$ 1,171	\$ 140
221 - Zone 1-Mission Oaks MD1A	824	551	537	14
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>1,840</b>	<b>149</b>
<b>Expenditures by Fund:</b>				
220 - Lighting & Landscape MD	4,227	2,420	2,717	297
221 - Zone 1-Mission Oaks MD1A	2,072	809	464	(345)
222 - Zone 2-Wittenberg MD	41	17	15	(2)
223 - Zone 3-Armitos Strm Basin	3	1	2	1
224 - Zone 4-Mission Oaks In MD	47	28	26	(2)
225 - Zone 5-Presley MD	24	10	7	(3)
226 - Zone 6-Spanish Hills MD	19	10	8	(2)
227 - Zone 7-Sares/Regis MD	8	5	5	-
228 - Zone 8-Vista Las Posas MD	40	17	15	(2)
230 - Zone 10-Adolfo Glen III MD	30	15	15	-
231 - Zone 9-Adolfo Glen II MD	41	23	26	3
<b>Total Expenditures</b>	<b>6,552</b>	<b>3,355</b>	<b>3,300</b>	<b>(55)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,330)	(1,366)	(1,460)	94
<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)	(1,366)	(1,450)	84
Fund Balance, Beginning of Year	2,956	2,956	2,774	182
<b>Ending Fund Balance</b>	<b>\$ 1,514</b>	<b>\$ 1,590</b>	<b>\$ 1,324</b>	<b>\$ 266</b>

**DEVELOPMENT FEES - SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
Month Ended February 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	\$ 32	\$ 71	\$ (39)
251 - Traffic Mitigation Fund	1,511	152	1,049	(897)
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>1,850</b>	<b>216</b>	<b>1,192</b>	<b>(976)</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	188	1,192	(1,004)
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Transfers out	(5,720)	(1,077)	(324)	(753)
<b>Total Other Financing Sources (Uses):</b>	<b>(5,720)</b>	<b>(1,077)</b>	<b>(324)</b>	<b>(753)</b>
Net Change in Fund Balance	(3,898)	(889)	868	(1,757)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
<b>Ending Fund Balance</b>	<b>\$ 18,192</b>	<b>\$ 21,201</b>	<b>\$ 22,197</b>	<b>\$ (996)</b>

**CAPITAL PROJECTS FUNDS**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Month Ended February 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>				
410 - Capital Improv. Projects	\$ 1,620	\$ 535	\$ (2)	\$ 537
429 - Cam Corridor Prjs Area	50	122	65	57
498 - Low-Mod Inc Hsng Asset	5	4	7	(3)
<b>Total Revenues</b>	<b>1,675</b>	<b>661</b>	<b>70</b>	<b>591</b>
<b>Expenditures by Fund:</b>				
410 - Capital Improv. Projects	8,592	2,535	3,570	1,035
429 - Cam Corridor Prjs Area	5,615	811	328	(483)
498 - Low-Mod Inc Hsng Asset	51	7	243	236
<b>Total Expenditures</b>	<b>14,258</b>	<b>3,353</b>	<b>4,141</b>	<b>788</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,583)	(2,692)	(4,071)	1,379
<b>Other Financing Sources (Uses):</b>				
Transfers in	12,886	2,956	3,525	(569)
Transfers out	(496)	(97)	-	(97)
<b>Total Other Financing Sources (Uses):</b>	<b>12,390</b>	<b>2,859</b>	<b>3,525</b>	<b>(666)</b>
Net Change in Fund Balance	(193)	167	(546)	713
Fund Balance, Beginning of Year	19,677	19,677	20,178	(501)
<b>Ending Fund Balance</b>	<b>\$ 19,484</b>	<b>\$ 19,844</b>	<b>\$ 19,632</b>	<b>\$ 212</b>

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

(dollars in thousands)



	<b>Current Budget</b>	<b>Actual</b>		<b>Variance with Prior Year Positive (Negative)</b>
		<b>2020/21</b>	<b>2020/21</b>	
				<b>2020/21 to 2019/20</b>
<b>Revenues by Fund:</b>				
208 - Article 8 TDA Fund	\$ 1,858	\$ 1,031	\$ 1,487	\$ (456)
209 - Article 3 TDA Fund	10	6	9	(3)
210 - Gas Tax Fund	1,658	971	1,074	(103)
211 - SB1 Fund	1,212	654	674	(20)
275 - Air Quality Fund	-	1	120	(119)
280 - CDBG Fund	564	226	419	(193)
285 - Library Special Revenue	286	87	402	(315)
286 - Cable PEG Fees	183	85	121	(36)
321 - Library Debt Service	-	-	6	(6)
<b>Total Revenues</b>	<b>5,771</b>	<b>3,061</b>	<b>4,312</b>	<b>(1,251)</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	580	636	56
285 - Library Special Revenue	501	218	264	46
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	399	398	(1)
<b>Total Expenditures</b>	<b>1,990</b>	<b>1,197</b>	<b>1,298</b>	<b>101</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,781	1,864	3,014	(1,150)
<b>Other Financing Sources (Uses):</b>				
Transfers in	588	496	395	101
Transfers out	(8,137)	(2,850)	(4,284)	1,434
<b>Total Other Financing Sources (Uses):</b>	<b>(7,549)</b>	<b>(2,354)</b>	<b>(3,889)</b>	<b>1,535</b>
Net Change in Fund Balance	(3,768)	(490)	(875)	385
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
<b>Ending Fund Balance</b>	<b>\$ 3,494</b>	<b>\$ 6,772</b>	<b>\$ 6,648</b>	<b>\$ 124</b>

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

**Month Ended February 2021 (Preliminary)**

(dollars in thousands)



	Current Budget 2020/21	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
		2020/21	2020/21	2019/20
<b>Revenues by Fund:</b>				
805 - Solid Waste	\$ 7,833	\$ 4,511	\$ 4,460	\$ 51
810 - Transit	3,344	120	160	(40)
815 - Camarillo Ranch Events	8	5	47	(42)
860 - Water Utility	15,559	10,373	9,665	708
861 - Reclaimed Water	446	247	207	40
862 - Water Conservation Credit	17	10	20	(10)
863 - Water Capital Projects	18,137	145	401	(256)
864 - Water Debt Service Fund	-	-	12,926	(12,926)
871 - Sanitary District	14,176	8,942	9,031	(89)
872 - CAMSAN Debt Service	1,268	822	723	99
873 - CAMSAN Capital Projects	4,548	250	434	(184)
<b>Total Revenues</b>	<b>65,336</b>	<b>25,425</b>	<b>38,074</b>	<b>(12,649)</b>
<b>Expenses by Fund:</b>				
805 - Solid Waste	7,932	4,627	4,583	(44)
810 - Transit	3,344	1,418	1,475	57
815 - Camarillo Ranch Events	400	210	116	(94)
860 - Water Utility	14,749	9,066	8,882	(184)
861 - Reclaimed Water	5,259	287	219	(68)
862 - Water Conservation Credit	1,357	74	122	48
863 - Water Capital Projects	45,515	16,254	5,659	(10,595)
864 - Water Debt Service Fund	812	212	436	224
871 - Sanitary District	13,386	7,201	7,196	(5)
872 - CAMSAN Debt Service	1,309	300	317	17
873 - CAMSAN Capital Projects	16,998	824	363	(461)
<b>Total Expenses</b>	<b>111,061</b>	<b>40,473</b>	<b>29,368</b>	<b>(11,105)</b>
Income (Loss) Before Transfers	(45,725)	(15,048)	8,706	(23,754)
Transfers in	364	664	1,640	(976)
Transfers out	-	(303)	(152)	(151)
*Adjustment to net position (accrual method)	70,128	17,411	(6,751)	24,162
Changes in Net Position	24,767	2,724	3,443	(719)
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
<b>Ending Net Position</b>	<b>\$ 206,197</b>	<b>\$ 184,154</b>	<b>\$ 171,266</b>	<b>\$ 12,888</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 February 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 to 2019/20</b>
		<b>2020/21</b>	<b>2020/21</b>	
<b>Revenues by Fund:</b>				
510 - Risk Management	\$ 2,311	\$ 1,556	\$ 1,511	\$ 45
530 - Information Systems	2,335	1,570	1,304	266
540 - Vehicles & Equipment	1,477	898	609	289
550 - City Hall Facility	36	23	777	(754)
551 - Corp Yard Facility	20	11	257	(246)
552 - Police Facility	15	8	18	(10)
553 - Library Facility	1,031	679	170	509
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	1	9	(8)
<b>Total Revenues</b>	<b>7,226</b>	<b>4,746</b>	<b>4,655</b>	<b>91</b>
<b>Expenses by Fund:</b>				
510 - Risk Management	2,468	2,186	1,994	(192)
530 - Information Systems	2,302	1,422	1,342	(80)
540 - Vehicles & Equipment	1,471	569	694	125
550 - City Hall Facility	1,477	635	643	8
551 - Corp Yard Facility	371	180	390	210
552 - Police Facility	578	391	163	(228)
553 - Library Facility	1,853	1,053	1,119	66
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	10	10	-
<b>Total Expenses</b>	<b>10,537</b>	<b>6,446</b>	<b>6,403</b>	<b>(43)</b>
Income (Loss) Before Transfers	(3,311)	(1,700)	(1,748)	48
Transfers in	38	3	-	3
Transfers out	-	-	(1,488)	1,488
*Adjustment to net position (accrual method)	1,645	451	545	(94)
Changes in Net Position	(1,628)	(1,246)	(2,691)	1,445
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
<b>Ending Net Position</b>	<b>\$ 35,682</b>	<b>\$ 36,064</b>	<b>\$ 37,745</b>	<b>\$ (1,681)</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 February 2021**  
Preliminary

<b>Total Receipts</b>	<b>\$ 9,357,091</b>
<b>Total Disbursements</b>	<b>\$ 9,461,733</b>
<b>Fund Balances</b>	
<i>Fund Type:</i>	
General Fund	\$ 74,542,556
Special Revenue Funds	29,064,441
Trust Funds *	(47,479,403)
Debt Service Fund	496,876
Capital Projects Funds	19,844,428
Internal Service Funds	35,611,863
Enterprise Funds	166,746,125
<b>Total Fund Balances</b>	<b>\$ 278,826,886</b>

\* Successor Agency Fund fund balance includes outstanding bonds.