



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

Prepared By:
The Department of Finance

**GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended March 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	\$ 8,490	\$ 9,149	\$ (659)
Property Taxes	14,912	9,127	8,681	446
Franchise Taxes	2,768	1,070	1,071	(1)
Business License Taxes	1,400	1,072	1,057	15
Transient Occupancy Taxes	1,928	1,268	1,799	(531)
Special Assessments	157	-	-	-
Licenses and permits	1,132	1,054	769	285
Subventions and grants	1,608	1,447	113	1,334
Charges for services	2,401	912	2,674	(1,762)
Investment Earnings	620	1,347	1,123	224
Fines and Forfeitures	343	224	227	(3)
Contributions and developer fees	35	23	45	(22)
Miscellaneous	12	121	19	102
Total Revenues	40,813	26,155	26,727	(572)
Expenditures:				
General Government:				
City Council	396	258	459	201
City Clerk	579	407	468	61
City Attorney	633	286	414	128
City Manager	1,725	1,107	1,080	(27)
Finance	1,280	894	1,122	228
Human Resources	310	210	297	87
Community Development	1,928	1,329	1,144	(185)
CIP Administration	-	238	-	(238)
Non-departmental	-	21	4	(17)
Total General Government	6,851	4,750	4,988	238
Public Safety:				
Emergency Operations	248	174	164	(10)
Code Compliance	639	458	553	95
Police Services	17,419	10,458	11,883	1,425
DART	35	21	6	(15)
Building & Safety	808	662	542	(120)
Total Public Safety	19,149	11,773	13,148	1,375
Highways and streets	6,402	4,044	4,371	327
Economic Development	1,515	1,397	322	(1,075)
Cultural arts and library services	3,322	2,417	2,669	252
Total Expenditures	37,239	24,381	25,498	1,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,574	1,774	1,229	545
Other Financing Sources (Uses):				
Transfers in	1,774	1,183	1,181	2
Transfers out	(3,183)	(763)	(395)	(368)
Total Other Financing Sources (Uses):	(1,409)	420	786	(366)
Net Change in Fund Balance	2,165	2,194	2,015	179
Fund Balance, Beginning of Year	71,847	71,847	67,938	3,909
Ending Fund Balance	\$ 74,012	\$ 74,041	\$ 69,953	\$ 4,088

MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended March 2021 (Preliminary)

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2020/21	2020/21	2019/20	2020/21 to 2019/20
Revenues by Fund:				
220 - Lighting & Landscape MD	\$ 2,178	\$ 1,316	\$ 1,176	\$ 140
221 - Zone 1-Mission Oaks MD1A	824	553	551	2
222 - Zone 2-Wittenberg MD	31	17	19	(2)
223 - Zone 3-Armitos Strm Basin	2	1	1	-
224 - Zone 4-Mission Oaks In MD	48	32	35	(3)
225 - Zone 5-Presley MD	13	8	8	-
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	17	(1)
231 - Zone 9-Adolfo Glen II MD	41	22	24	(2)
Total Revenues	3,222	1,996	1,863	133
Expenditures by Fund:				
220 - Lighting & Landscape MD	4,227	2,738	3,099	361
221 - Zone 1-Mission Oaks MD1A	2,072	1,193	526	(667)
222 - Zone 2-Wittenberg MD	41	19	17	(2)
223 - Zone 3-Armitos Strm Basin	3	2	2	-
224 - Zone 4-Mission Oaks In MD	47	31	29	(2)
225 - Zone 5-Presley MD	24	11	7	(4)
226 - Zone 6-Spanish Hills MD	19	11	9	(2)
227 - Zone 7-Sares/Regis MD	8	5	6	1
228 - Zone 8-Vista Las Posas MD	40	20	17	(3)
230 - Zone 10-Adolfo Glen III MD	30	17	17	-
231 - Zone 9-Adolfo Glen II MD	41	26	29	3
Total Expenditures	6,552	4,073	3,758	(315)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,330)	(2,077)	(1,895)	(182)
Other Financing Sources (Uses):				
Transfers in	1,888	-	10	(10)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	1,888	-	10	(10)
Net Change in Fund Balance	(1,442)	(2,077)	(1,885)	(192)
Fund Balance, Beginning of Year	2,956	2,956	2,774	182
Ending Fund Balance	\$ 1,514	\$ 879	\$ 889	\$ (10)

DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended March 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	\$ 32	\$ 102	\$ (70)
251 - Traffic Mitigation Fund	1,511	152	1,218	(1,066)
252 - Bridge Policy Fund	242	8	25	(17)
253 - Storm Drain Fund	-	-	1	(1)
261 - Signals Fund	3	2	5	(3)
262 - Underground Utilities Fund	4	3	7	(4)
263 - Street Improvements Fund	30	19	61	(42)
264 - Parking In-lieu Fund	1	-	2	(2)
Total Revenues	1,850	216	1,421	(1,205)
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	188	1,421	(1,233)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(5,720)	(1,096)	(372)	(724)
Total Other Financing Sources (Uses):	(5,720)	(1,096)	(372)	(724)
Net Change in Fund Balance	(3,898)	(908)	1,049	(1,957)
Fund Balance, Beginning of Year	22,090	22,090	21,329	761
Ending Fund Balance	\$ 18,192	\$ 21,182	\$ 22,378	\$ (1,196)

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended March 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	122	92	30
498 - Low-Mod Inc Hsng Asset	5	4	9	(5)
Total Revenues	1,675	661	105	556
Expenditures by Fund:				
410 - Capital Improv. Projects	8,592	2,662	4,180	1,518
429 - Cam Corridor Prjs Area	5,708	868	350	(518)
498 - Low-Mod Inc Hsng Asset	51	7	261	254
Total Expenditures	14,351	3,537	4,791	1,254
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,676)	(2,876)	(4,686)	1,810
Other Financing Sources (Uses):				
Transfers in	12,886	3,040	4,331	(1,291)
Transfers out	(496)	(97)	(1)	(96)
Total Other Financing Sources (Uses):	12,390	2,943	4,330	(1,387)
Net Change in Fund Balance	(286)	67	(356)	423
Fund Balance, Beginning of Year	19,677	19,677	20,178	(501)
Ending Fund Balance	\$ 19,391	\$ 19,744	\$ 19,822	\$ (78)

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



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		2020/21	Year-to-Date 2020/21	2019/20
Revenues by Fund:				
208 - Article 8 TDA Fund	\$ 1,858	\$ 1,376	\$ 1,787	\$ (411)
209 - Article 3 TDA Fund	10	6	9	(3)
210 - Gas Tax Fund	1,658	1,183	1,183	-
211 - SB1 Fund	1,212	748	774	(26)
275 - Air Quality Fund	-	1	121	(120)
280 - CDBG Fund	564	402	419	(17)
285 - Library Special Revenue	286	87	405	(318)
286 - Cable PEG Fees	183	112	130	(18)
321 - Library Debt Service	-	-	6	(6)
Total Revenues	5,771	3,915	4,834	(919)
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	595	637	42
285 - Library Special Revenue	501	254	294	40
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	491	399	398	(1)
Total Expenditures	1,990	1,248	1,329	81
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,781	2,667	3,505	(838)
Other Financing Sources (Uses):				
Transfers in	588	496	395	101
Transfers out	(8,137)	(3,165)	(5,149)	1,984
Total Other Financing Sources (Uses):	(7,549)	(2,669)	(4,754)	2,085
Net Change in Fund Balance	(3,768)	(2)	(1,249)	1,247
Fund Balance, Beginning of Year	7,262	7,262	7,523	(261)
Ending Fund Balance	\$ 3,494	\$ 7,260	\$ 6,274	\$ 986

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



	Current Budget	Actual		Variance with
		Year-to-Date		Prior Year
		2020/21	2020/21	2019/20
				2020/21 to 2019/20
Revenues by Fund:				
805 - Solid Waste	\$ 7,833	\$ 5,151	\$ 5,104	\$ 47
810 - Transit	3,344	629	190	439
815 - Camarillo Ranch Events	8	7	58	(51)
860 - Water Utility	15,559	11,509	10,809	700
861 - Reclaimed Water	446	263	237	26
862 - Water Conservation Credit	17	10	29	(19)
863 - Water Capital Projects	18,137	8,475	545	7,930
864 - Water Debt Service Fund	-	-	13,033	(13,033)
871 - Sanitary District	14,176	10,183	10,339	(156)
872 - CAMSAN Debt Service	1,268	825	731	94
873 - CAMSAN Capital Projects	4,548	409	618	(209)
Total Revenues	65,336	37,461	41,693	(4,232)
Expenses by Fund:				
805 - Solid Waste	7,932	5,295	5,228	(67)
810 - Transit	3,344	1,475	1,846	371
815 - Camarillo Ranch Events	400	240	132	(108)
860 - Water Utility	14,749	10,086	9,933	(153)
861 - Reclaimed Water	5,259	310	343	33
862 - Water Conservation Credit	1,357	93	150	57
863 - Water Capital Projects	45,515	19,541	7,370	(12,171)
864 - Water Debt Service Fund	812	212	436	224
871 - Sanitary District	13,386	8,118	8,075	(43)
872 - CAMSAN Debt Service	1,309	300	317	17
873 - CAMSAN Capital Projects	17,173	1,011	380	(631)
Total Expenses	111,236	46,681	34,210	(12,471)
Income (Loss) Before Transfers	(45,900)	(9,220)	7,483	(16,703)
Transfers in	364	575	1,752	(1,177)
Transfers out	-	(214)	(265)	51
*Adjustment to net position (accrual method)	70,289	20,914	(5,026)	25,940
Changes in Net Position	24,753	12,055	3,944	8,111
Net Position, Beginning of Year	181,430	181,430	167,823	13,607
Ending Net Position	\$ 206,183	\$ 193,485	\$ 171,767	\$ 21,718

*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 March 2021 (Preliminary)

(dollars in thousands)

	Current Budget 2020/21	Actual Year-to-Date		Variance with Prior Year Positive (Negative) 2020/21 to 2019/20
		2020/21	2019/20	
Revenues by Fund:				
510 - Risk Management	\$ 2,311	\$ 1,743	\$ 1,751	\$ (8)
530 - Information Systems	2,335	1,763	1,475	288
540 - Vehicles & Equipment	1,477	1,007	718	289
550 - City Hall Facility	36	23	888	(865)
551 - Corp Yard Facility	20	11	296	(285)
552 - Police Facility	15	8	26	(18)
553 - Library Facility	1,031	763	195	568
554 - Camarillo Ranch Facility	-	-	-	-
555 - Chamber of Commerce	1	1	10	(9)
Total Revenues	7,226	5,319	5,359	(40)
Expenses by Fund:				
510 - Risk Management	2,468	2,264	2,278	14
530 - Information Systems	2,302	1,545	1,483	(62)
540 - Vehicles & Equipment	1,471	630	845	215
550 - City Hall Facility	1,551	716	725	9
551 - Corp Yard Facility	371	198	421	223
552 - Police Facility	646	412	187	(225)
553 - Library Facility	1,921	1,181	1,236	55
554 - Camarillo Ranch Facility	-	-	48	48
555 - Chamber of Commerce	17	11	11	-
Total Expenses	10,747	6,957	7,234	277
Income (Loss) Before Transfers	(3,521)	(1,638)	(1,875)	237
Transfers in	38	41	-	41
Transfers out	-	-	(1,488)	1,488
*Adjustment to net position (accrual method)	1,855	467	672	(205)
Changes in Net Position	(1,628)	(1,130)	(2,691)	1,561
Net Position, Beginning of Year	37,310	37,310	40,436	(3,126)
Ending Net Position	\$ 35,682	\$ 36,180	\$ 37,745	\$ (1,565)

*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 March 2021
Preliminary

Total Receipts	\$ 14,816,870
Total Disbursements	\$ 10,602,351
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 74,039,657
Special Revenue Funds	28,823,567
Trust Funds *	(48,577,176)
Debt Service Fund	496,878
Capital Projects Funds	19,744,289
Internal Service Funds	35,711,523
Enterprise Funds	172,570,162
Total Fund Balances	\$ 282,808,900

* Successor Agency Fund fund balance includes outstanding bonds.