



City of Camarillo
Revenue & Expenditure Report
(Unaudited)
October 2023

Prepared By:
The Department of Finance

**GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended October 2023 (Preliminary)**
(dollars in thousands)



| | Current Budget | Actual | | Variance with Prior Year Positive (Negative) |
|--------------------------------------------------------------|-------------------|------------------|------------------|-------------------------------------------------------|
| | | Year-to-Date | | |
| | 2023/24 | 2023/24 | 2022/23 | 2023/24 to 2022/23 |
| Revenues: | | | | |
| Sales Taxes | \$ 19,000 | \$ 2,886 | \$ 2,852 | \$ 34 |
| Property Taxes | 19,000 | 77 | 180 | (103) |
| Franchise Taxes | 3,060 | 209 | 156 | 53 |
| Business License Taxes | 1,480 | 474 | 469 | 5 |
| Transient Occupancy Taxes | 3,366 | 928 | 932 | (4) |
| Special Assessments | 157 | - | - | - |
| Licenses and permits | 1,900 | 312 | 669 | (357) |
| Subventions and grants | 3,306 | 105 | 101 | 4 |
| Charges for services | 2,275 | 1,061 | 1,930 | (869) |
| Investment Earnings | 1,200 | (188) | 180 | (368) |
| Fines and Forfeitures | 343 | 92 | 46 | 46 |
| Contributions and developer fees | 41 | 34 | 35 | (1) |
| Miscellaneous | 12 | 128 | 102 | 26 |
| Total Revenues | 55,140 | 6,118 | 7,652 | (1,534) |
| Expenditures: | | | | |
| General Government: | | | | |
| City Council | 676 | 144 | 348 | 204 |
| City Clerk | 1,035 | 194 | 227 | 33 |
| City Attorney | 460 | 67 | 42 | (25) |
| City Manager | 2,890 | 438 | 467 | 29 |
| Finance | 2,003 | 456 | 528 | 72 |
| Human Resources | 723 | 131 | 150 | 19 |
| Community Development | 2,692 | 660 | 731 | 71 |
| CIP Administration | 504 | 190 | 45 | (145) |
| Non-departmental | 13,040 | 1,367 | 11 | (1,356) |
| Total General Government | 24,023 | 3,647 | 2,549 | (1,098) |
| Public Safety: | | | | |
| Emergency Operations | 314 | 41 | 47 | 6 |
| Code Compliance | 941 | 219 | 250 | 31 |
| Police Services | 19,733 | 4,445 | 4,271 | (174) |
| DART | 36 | 7 | 1 | (6) |
| Building & Safety | 1,771 | 171 | 228 | 57 |
| Total Public Safety | 22,795 | 4,883 | 4,797 | (86) |
| Highways and streets | 9,689 | 1,885 | 2,176 | 291 |
| Economic Development | 681 | 161 | 163 | 2 |
| Cultural arts and library services | 5,613 | 1,142 | 1,788 | 646 |
| Total Expenditures | 62,801 | 11,718 | 11,473 | (245) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (7,661) | (5,600) | (3,821) | (1,779) |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 2,026 | 699 | 492 | 207 |
| Transfers out | (4,764) | - | (34) | 34 |
| Total Other Financing Sources (Uses): | (2,738) | 699 | 458 | 241 |
| Net Change in Fund Balance | (10,399) | (4,901) | (3,363) | (1,538) |
| Fund Balance, Beginning of Year | 91,571 | 91,571 | 86,781 | 4,790 |
| Ending Fund Balance | \$ 81,172 | \$ 86,670 | \$ 83,418 | \$ 3,252 |

MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2023 (Preliminary)
(dollars in thousands)



| | Current Budget | Actual Year-to-Date | | Variance with Prior Year Positive (Negative) |
|--------------------------------------------------------------|-------------------|------------------------|---------------|-------------------------------------------------------|
| | | 2023/24 | 2023/24 | 2022/23 |
| Revenues by Fund: | | | | |
| 220 - Lighting & Landscape MD | \$ 2,685 | \$ - | \$ 17 | \$ (17) |
| 221 - Zone 1-Mission Oaks MD1A | 1,071 | - | 9 | (9) |
| 222 - Zone 2-Wittenberg MD | 31 | - | - | - |
| 223 - Zone 3-Armitos Strm Basin | 2 | - | - | - |
| 224 - Zone 4-Mission Oaks In MD | 54 | - | - | - |
| 225 - Zone 5-Presley MD | 19 | - | - | - |
| 226 - Zone 6-Spanish Hills MD | 22 | - | - | - |
| 227 - Zone 7-Sares/Regis MD | 8 | - | - | - |
| 228 - Zone 8-Vista Las Posas MD | 34 | - | - | - |
| 230 - Zone 10-Adolfo Glen III MD | 30 | - | - | - |
| 231 - Zone 9-Adolfo Glen II MD | 42 | - | - | - |
| Total Revenues | 3,998 | - | 26 | (26) |
| Expenditures by Fund: | | | | |
| 220 - Lighting & Landscape MD | 6,063 | 1,474 | 1,476 | 2 |
| 221 - Zone 1-Mission Oaks MD1A | 1,335 | 253 | 266 | 13 |
| 222 - Zone 2-Wittenberg MD | 43 | 7 | 9 | 2 |
| 223 - Zone 3-Armitos Strm Basin | 6 | 1 | 1 | - |
| 224 - Zone 4-Mission Oaks In MD | 56 | 12 | 15 | 3 |
| 225 - Zone 5-Presley MD | 24 | 3 | 4 | 1 |
| 226 - Zone 6-Spanish Hills MD | 24 | 2 | 3 | 1 |
| 227 - Zone 7-Sares/Regis MD | 11 | 1 | 2 | 1 |
| 228 - Zone 8-Vista Las Posas MD | 43 | 7 | 10 | 3 |
| 230 - Zone 10-Adolfo Glen III MD | 34 | 7 | 7 | - |
| 231 - Zone 9-Adolfo Glen II MD | 46 | 10 | 10 | - |
| Total Expenditures | 7,685 | 1,777 | 1,803 | 26 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,687) | (1,777) | (1,777) | - |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 3,382 | - | 12 | (12) |
| Transfers out | - | - | - | - |
| Total Other Financing Sources (Uses): | 3,382 | - | 12 | (12) |
| Net Change in Fund Balance | (305) | (1,777) | (1,765) | (12) |
| Fund Balance, Beginning of Year | 1,832 | 1,832 | 2,059 | (227) |
| Ending Fund Balance | \$ 1,527 | \$ 55 | \$ 294 | \$ (239) |

DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2023 (Preliminary)
(dollars in thousands)



| | Current | Actual | | Variance with |
|--------------------------------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| | Budget | Year-to-Date | | Prior Year |
| | <u>2023/24</u> | <u>2023/24</u> | <u>2022/23</u> | <u>2023/24 to 2022/23</u> |
| Revenues by Fund: | | | | |
| 240 - SIBA Fund | \$ 261 | \$ - | \$ 12 | \$ (12) |
| 251 - Traffic Mitigation Fund | 1,342 | 25 | 39 | (14) |
| 252 - Bridge Policy Fund | 112 | - | 295 | (295) |
| 253 - Storm Drain Fund | - | - | - | - |
| 261 - Signals Fund | 3 | - | 1 | (1) |
| 262 - Underground Utilities Fund | 4 | - | 1 | (1) |
| 263 - Street Improvements Fund | 30 | - | 9 | (9) |
| 264 - Parking In-lieu Fund | 1 | - | - | - |
| Total Revenues | <u>1,753</u> | <u>25</u> | <u>357</u> | <u>(332)</u> |
| | | | | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>1,753</u> | <u>25</u> | <u>357</u> | <u>(332)</u> |
| | | | | |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | <u>(3,831)</u> | <u>(211)</u> | <u>(172)</u> | <u>(39)</u> |
| Total Other Financing Sources (Uses): | <u>(3,831)</u> | <u>(211)</u> | <u>(172)</u> | <u>(39)</u> |
| | | | | |
| Net Change in Fund Balance | <u>(2,078)</u> | <u>(186)</u> | <u>185</u> | <u>(371)</u> |
| | | | | |
| Fund Balance, Beginning of Year | <u>19,898</u> | <u>19,898</u> | <u>20,490</u> | <u>(592)</u> |
| | | | | |
| Ending Fund Balance | <u>\$ 17,820</u> | <u>\$ 19,712</u> | <u>\$ 20,675</u> | <u>\$ (963)</u> |

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2023 (Preliminary)
(dollars in thousands)



| | Current Budget | Actual Year-to-Date | | Variance with Prior Year Positive (Negative) |
|--------------------------------------------------------------|---------------------------|--------------------------------|------------------|-----------------------------------------------------------------|
| | | 2023/24 | 2023/24 | 2022/23 |
| Revenues by Fund: | | | | |
| 410 - Capital Improv. Projects | \$ - | \$ - | \$ 106 | \$ (106) |
| 429 - Cam Corridor Prjs Area | 50 | - | 13 | (13) |
| 498 - Low-Mod Inc Hsng Asset | 5 | - | 2 | (2) |
| Total Revenues | 55 | - | 121 | (121) |
| Expenditures by Fund: | | | | |
| 410 - Capital Improv. Projects | 12,153 | 2,612 | 1,394 | (1,218) |
| 429 - Cam Corridor Prjs Area | 102 | - | - | - |
| 498 - Low-Mod Inc Hsng Asset | 61 | 3 | - | (3) |
| Total Expenditures | 12,316 | 2,615 | 1,394 | (1,221) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (12,261) | (2,615) | (1,273) | (1,342) |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 8,544 | 2,765 | 1,196 | 1,569 |
| Transfers out | (3) | (359) | - | (359) |
| Total Other Financing Sources (Uses): | 8,541 | 2,406 | 1,196 | 1,210 |
| Net Change in Fund Balance | (3,720) | (209) | (77) | (132) |
| Fund Balance, Beginning of Year | 19,525 | 19,525 | 19,746 | (221) |
| Ending Fund Balance | \$ 15,805 | \$ 19,316 | \$ 19,669 | \$ (353) |

OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended October 2023 (Preliminary)
(dollars in thousands)



| | Current | Actual | | Variance with |
|--------------------------------------------------------------|-----------------|---------------------|-----------------|------------------------|
| | Budget | Year-to-Date | | Prior Year |
| | 2023/24 | 2023/24 | 2022/23 | Positive (Negative) |
| | | | | 2023/24 to 2022/23 |
| Revenues by Fund: | | | | |
| 208 - Article 8 TDA Fund | \$ 1,713 | \$ 187 | \$ 9 | \$ 178 |
| 209 - Article 3 TDA Fund | 12 | - | 12 | (12) |
| 210 - Gas Tax Fund | 2,026 | 699 | 493 | 206 |
| 211 - SB1 Fund | 1,761 | 299 | 263 | 36 |
| 275 - Air Quality Fund | - | - | - | - |
| 280 - CDBG Fund | 501 | - | - | - |
| 285 - Library Special Revenue | 152 | - | 196 | (196) |
| 286 - Cable PEG Fees | 222 | 11 | 6 | 5 |
| 321 - Library Debt Service | - | 6 | 2 | 4 |
| Total Revenues | 6,387 | 1,202 | 981 | 221 |
| 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 | 501 | 11 | (8) | (19) |
| 285 - Library Special Revenue | 299 | 130 | 87 | (43) |
| 286 - Cable PEG Fees | - | - | - | - |
| 321 - Library Debt Service | 490 | - | - | - |
| Total Expenditures | 1,290 | 141 | 79 | (62) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 5,097 | 1,061 | 902 | 159 |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 490 | - | - | - |
| Transfers out | (6,330) | (3,104) | (1,556) | (1,548) |
| Total Other Financing Sources (Uses): | (5,840) | (3,104) | (1,556) | (1,548) |
| Net Change in Fund Balance | (743) | (2,043) | (654) | (1,389) |
| Fund Balance, Beginning of Year | 7,234 | 7,234 | 5,973 | 1,261 |
| Ending Fund Balance | \$ 6,491 | \$ 5,191 | \$ 5,319 | \$ (128) |

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended October 2023 (Preliminary)
(dollars in thousands)



| | Current Budget | Actual | | Variance with Prior Year Positive (Negative) |
|----------------------------------------------|---------------------------|-------------------|---------------------|-----------------------------------------------------------------|
| | | 2023/24 | Year-to-Date | |
| | | 2023/24 | 2022/23 | 2023/24 to 2022/23 |
| Revenues by Fund: | | | | |
| 805 - Solid Waste | \$ 8,140 | \$ 1,994 | \$ 1,951 | \$ 43 |
| 810 - Transit | 5,302 | 250 | 36 | 214 |
| 815 - Camarillo Ranch Events | 873 | 85 | 171 | (86) |
| 860 - Water Utility | 16,739 | 4,660 | 4,755 | (95) |
| 861 - Reclaimed Water | 728 | 174 | 207 | (33) |
| 862 - Water Conservation Credit | 17 | - | 3 | (3) |
| 863 - Water Capital Projects | 606 | 104 | 7,202 | (7,098) |
| 864 - Water Debt Service Fund | - | 7 | - | 7 |
| 871 - Sanitary District | 15,183 | 4,285 | 4,665 | (380) |
| 872 - CAMSAN Debt Service | 1,368 | - | 10 | (10) |
| 873 - CAMSAN Capital Projects | 675 | 25 | 2,348 | (2,323) |
| Total Revenues | 49,631 | 11,584 | 21,348 | (9,764) |
| Expenses by Fund: | | | | |
| 805 - Solid Waste | 8,249 | 2,069 | 2,106 | 37 |
| 810 - Transit | 5,480 | 980 | 813 | (167) |
| 815 - Camarillo Ranch Events | 959 | 153 | 173 | 20 |
| 860 - Water Utility | 21,679 | 4,160 | 4,917 | 757 |
| 861 - Reclaimed Water | 1,204 | 115 | 138 | 23 |
| 862 - Water Conservation Credit | 762 | 22 | 58 | 36 |
| 863 - Water Capital Projects | 3,907 | 220 | 302 | 82 |
| 864 - Water Debt Service Fund | 182 | 51 | 3 | (48) |
| 871 - Sanitary District | 20,162 | 4,039 | 3,954 | (85) |
| 872 - CAMSAN Debt Service | 511 | 5 | 3 | (2) |
| 873 - CAMSAN Capital Projects | 5,264 | 356 | 271 | (85) |
| Total Expenses | 68,359 | 12,170 | 12,738 | 568 |
| Income (Loss) Before Transfers | (18,728) | (586) | 8,610 | (9,196) |
| Transfers in | 10,000 | - | - | - |
| Transfers out | (10,000) | - | - | - |
| *Adjustment to net position (accrual method) | 13,619 | 1,057 | 693 | 364 |
| Changes in Net Position | (5,109) | 471 | 9,303 | (8,832) |
| Net Position, Beginning of Year | 208,126 | 208,126 | 202,037 | 6,089 |
| Ending Net Position | \$ 203,017 | \$ 208,597 | \$ 211,340 | \$ (2,743) |

**INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended October 2023 (Preliminary)**
(dollars in thousands)



| | Current Budget | Actual | | Variance with Prior Year Positive (Negative) |
|----------------------------------------------|---------------------------|---------------------|------------------|-----------------------------------------------------------------|
| | | Year-to-Date | | 2023/24 to 2022/23 |
| | | 2023/24 | 2023/24 | |
| Revenues by Fund: | | | | |
| 510 - Risk Management | \$ 2,420 | \$ 278 | \$ 837 | \$ (559) |
| 530 - Information Systems | 4,047 | 335 | 1,043 | (708) |
| 540 - Vehicles & Equipment | 2,957 | 678 | 440 | 238 |
| 550 - City Hall Facility | 3,761 | 460 | 1,006 | (546) |
| 551 - Corp Yard Facility | 745 | 60 | 421 | (361) |
| 552 - Police Facility | 1,165 | 283 | 120 | 163 |
| 553 - Library Facility | 1,220 | 117 | 641 | (524) |
| 555 - Chamber of Commerce | 1 | - | - | - |
| Total Revenues | 16,316 | 2,211 | 4,508 | (2,297) |
| Expenses by Fund: | | | | |
| 510 - Risk Management | 2,454 | 2,040 | 1,870 | (170) |
| 530 - Information Systems | 4,188 | 912 | 924 | 12 |
| 540 - Vehicles & Equipment | 4,099 | 225 | 311 | 86 |
| 550 - City Hall Facility | - | 98 | 419 | 321 |
| 551 - Corp Yard Facility | - | 7 | 325 | 318 |
| 552 - Police Facility | 58 | 6 | 122 | 116 |
| 553 - Library Facility | 10 | 48 | 680 | 632 |
| 555 - Chamber of Commerce | - | - | 5 | 5 |
| Total Expenses | 10,809 | 3,336 | 4,656 | 1,320 |
| Income (Loss) Before Transfers | 5,507 | (1,125) | (148) | (977) |
| Transfers in | 380 | - | 63 | (63) |
| Transfers out | - | - | - | - |
| *Adjustment to net position (accrual method) | 3,509 | 182 | 433 | (251) |
| Changes in Net Position | 9,396 | (943) | 348 | (1,291) |
| Net Position, Beginning of Year | 35,367 | 35,367 | 35,964 | (597) |
| Ending Net Position | \$ 44,763 | \$ 34,424 | \$ 36,312 | \$ (1,888) |

CITY OF CAMARILLO
Receipts, Disbursements, and Fund Balances
(CA State Govt. Code 41004)
Month Ended October 2023
Preliminary

| | |
|----------------------------|-----------------------|
| Total Receipts | \$ 6,952,489 |
| | |
| Total Disbursements | \$ 8,194,624 |
| | |
| Fund Balances | |
| <i>Fund Type:</i> | |
| General Fund | \$ 86,669,500 |
| Special Revenue Funds | 27,861,627 |
| Trust Funds * | (43,078,024) |
| Debt Service Fund | 515,885 |
| Capital Projects Funds | 21,135,695 |
| Internal Service Funds | 38,549,619 |
| Enterprise Funds | 215,492,465 |
| Total Fund Balances | \$ 347,146,767 |

* Successor Agency Fund fund balance includes outstanding bonds.