

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)



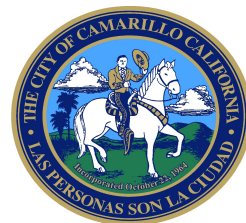
	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	2023/24	2023/24	2022/23	2023/24 to 2022/23
Revenues:				
Sales Taxes	\$ 19,000	\$ 2,886	\$ 2,852	\$ 34
Property Taxes	19,000	77	180	(103)
Franchise Taxes	3,060	209	156	53
Business License Taxes	1,480	474	469	5
Transient 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	2023/24 to 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)



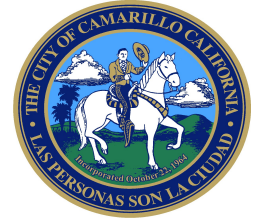
	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive Positive (Negative)
	<u>2023/24</u>	<u>2023/24</u>	<u>2022/23</u>	<u>2023/24 to 2022/23</u>
Revenues by Fund:				
240 - SIBA Fund	\$ 261	\$ -	\$ 12	\$ (12)
251 - Traffic Mitigation Fund	1,342	25	39	(14)
252 - Bridge Policy Fund	112	-	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 Positive (Negative)
	<u>2023/24</u>	<u>2023/24</u>	<u>2022/23</u>	<u>2023/24 to 2022/23</u>
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	<u>55</u>	<u>-</u>	<u>121</u>	<u>(121)</u>
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	<u>12,316</u>	<u>2,615</u>	<u>1,394</u>	<u>(1,221)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,261)</u>	<u>(2,615)</u>	<u>(1,273)</u>	<u>(1,342)</u>
Other Financing Sources (Uses):				
Transfers in	8,544	2,765	1,196	1,569
Transfers out	<u>(3)</u>	<u>(359)</u>	<u>-</u>	<u>(359)</u>
Total Other Financing Sources (Uses):	<u>8,541</u>	<u>2,406</u>	<u>1,196</u>	<u>1,210</u>
Net Change in Fund Balance	<u>(3,720)</u>	<u>(209)</u>	<u>(77)</u>	<u>(132)</u>
Fund Balance, Beginning of Year	<u>19,525</u>	<u>19,525</u>	<u>19,746</u>	<u>(221)</u>
Ending Fund Balance	<u>\$ 15,805</u>	<u>\$ 19,316</u>	<u>\$ 19,669</u>	<u>\$ (353)</u>

OTHER GOVERNMENTAL 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)
	<u>2023/24</u>	<u>2023/24</u>	<u>2022/23</u>	<u>2023/24 to 2022/23</u>
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	<u>6,387</u>	<u>1,202</u>	<u>981</u>	<u>221</u>
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	<u>1,290</u>	<u>141</u>	<u>79</u>	<u>(62)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,097</u>	<u>1,061</u>	<u>902</u>	<u>159</u>
Other Financing Sources (Uses):				
Transfers in	490	-	-	-
Transfers out	(6,330)	(3,104)	(1,556)	(1,548)
Total Other Financing Sources (Uses):	<u>(5,840)</u>	<u>(3,104)</u>	<u>(1,556)</u>	<u>(1,548)</u>
Net Change in Fund Balance	<u>(743)</u>	<u>(2,043)</u>	<u>(654)</u>	<u>(1,389)</u>
Fund Balance, Beginning of Year	<u>7,234</u>	<u>7,234</u>	<u>5,973</u>	<u>1,261</u>
Ending Fund Balance	<u>\$ 6,491</u>	<u>\$ 5,191</u>	<u>\$ 5,319</u>	<u>\$ (128)</u>

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



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	<u>2023/24</u>	<u>2023/24</u>	<u>2022/23</u>	<u>2023/24 to 2022/23</u>
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	Actual		Variance with
	Budget	Year-to-Date		Prior Year
				Positive
				(Negative)
	2023/24	2023/24	2022/23	2023/24 to 2022/23
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
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Total Disbursements	\$	8,194,624
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Fund Balances

<i>Fund Type:</i>

General Fund	\$	86,669,500
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Special Revenue Funds		27,861,627
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Trust Funds *		(43,078,024)
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Debt Service Fund		515,885
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Capital Projects Funds		21,135,695
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Internal Service Funds		38,549,619
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Enterprise Funds		215,492,465
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Total Fund Balances	\$	347,146,767
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* Successor Agency Fund fund balance includes outstanding bonds.