



City of Camarillo
Revenue & Expenditure Report
(Unaudited)
February 2025

Prepared By:
The Department of Finance

CITY OF CAMARILLO
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget	Actual Year-to-Date	Percentage of Budget
	2024/25	2024/25	2024/25
Revenues:			
Sales Taxes	\$ 18,920,000	\$ 9,669,307	51.11%
Property Taxes	20,346,312	11,479,383	56.42%
Franchise Taxes	3,204,199	964,960	30.12%
Business License Taxes	1,650,000	1,096,289	66.44%
Transient Occupancy Taxes	3,434,000	1,854,125	53.99%
Special Assessments	156,670	-	0.00%
Licenses and permits	2,300,000	1,531,489	66.59%
Subventions and grants	3,063,982	472,343	15.42%
Charges for services	1,996,147	1,538,240	77.06%
Investment Earnings	3,705,000	2,513,289	67.84%
Fines and Forfeitures	343,000	201,711	58.81%
Contributions and developer fees	41,476	37,225	89.75%
Miscellaneous	1,765,488	1,239,332	70.20%
Total Revenues	60,926,274	32,597,693	53.50%
Expenditures:			
General Government:			
City Council	735,620	380,231	51.69%
City Clerk	951,109	482,647	50.75%
City Attorney	521,976	166,487	31.90%
City Manager	2,808,207	1,175,452	41.86%
Finance	2,175,601	1,196,031	54.97%
Human Resources	956,237	537,558	56.22%
Community Development	4,287,643	2,189,720	51.07%
Community & Human Svcs	772,380	439,597	56.91%
CIP Administration	589,051	816,167	138.56%
Non-departmental	3,364,312	1,525,437	45.34%
Total General Government	17,162,136	8,909,327	51.91%

CITY OF CAMARILLO
GENERAL FUND
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Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget	Actual Year-to-Date	Percentage of Budget
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
Expenditures (continued):			
Public Safety:			
Emergency Operations	309,851	104,972	33.88%
Code Compliance	1,207,365	676,796	56.06%
Police Services	21,875,638	11,283,208	51.58%
Police Grants	111,348	12,327	11.07%
Building & Safety	2,147,482	731,005	34.04%
Total Public Safety	<u>25,651,684</u>	<u>12,808,308</u>	<u>49.93%</u>
Highways and streets	10,664,233	5,275,959	49.47%
Economic Development	634,667	363,714	57.31%
Cultural arts and library services	5,840,990	2,972,369	50.89%
Total Expenditures	<u>59,953,710</u>	<u>30,329,677</u>	<u>50.59%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>972,564</u>	<u>2,268,016</u>	<u>233.20%</u>
Other Financing Sources (Uses):			
Transfers in	2,373,003	915,269	38.57%
Transfers out	<u>(4,628,184)</u>	<u>(410,300)</u>	<u>8.87%</u>
Total Other Financing Sources (Uses):	<u>(2,255,181)</u>	<u>504,969</u>	<u>(22.39%)</u>
Net Change in Fund Balance	<u>(1,282,617)</u>	<u><u>\$ 2,772,985</u></u>	<u><u>(216.20%)</u></u>
Fund Balance, Beginning of Year	<u>109,522,919</u>		
Ending Fund Balance (Projected)	<u><u>\$ 108,240,302</u></u>		

CITY OF CAMARILLO
MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget	Actual Year-to-Date	Percentage of Budget
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
Revenues by Fund:			
220 - Lighting & Landscape MD	\$ 2,769,421	\$ 1,570,849	56.72%
221 - Zone 1-Mission Oaks MD1A	1,070,676	646,681	60.40%
222 - Zone 2-Wittenberg MD	31,060	18,563	59.76%
223 - Zone 3-Armitos Strm Basin	1,894	1,174	61.99%
224 - Zone 4-Mission Oaks In MD	56,408	30,755	54.52%
225 - Zone 5-Presley MD	20,895	11,675	55.87%
226 - Zone 6-Spanish Hills MD	22,111	14,260	64.49%
227 - Zone 7-Sares/Regis MD	8,831	4,696	53.18%
228 - Zone 8-Vista Las Posas MD	36,277	20,765	57.24%
230 - Zone 10-Adolfo Glen III MD	30,099	17,127	56.90%
231 - Zone 9-Adolfo Glen II MD	42,344	24,768	58.49%
Total Revenues	4,090,016	2,361,313	57.73%
Expenditures by Fund:			
220 - Lighting & Landscape MD	6,445,130	3,634,395	56.39%
221 - Zone 1-Mission Oaks MD1A	1,431,938	747,310	52.19%
222 - Zone 2-Wittenberg MD	44,448	22,593	50.83%
223 - Zone 3-Armitos Strm Basin	6,028	2,044	33.91%
224 - Zone 4-Mission Oaks In MD	60,613	35,824	59.10%
225 - Zone 5-Presley MD	26,575	10,963	41.25%
226 - Zone 6-Spanish Hills MD	25,379	15,383	60.61%
227 - Zone 7-Sares/Regis MD	11,960	5,542	46.34%
228 - Zone 8-Vista Las Posas MD	45,003	23,428	52.06%
230 - Zone 10-Adolfo Glen III MD	36,703	19,898	54.21%
231 - Zone 9-Adolfo Glen II MD	47,485	30,206	63.61%
Total Expenditures	8,181,262	4,547,586	55.59%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,091,246)	(2,186,273)	53.44%
Other Financing Sources (Uses):			
Transfers in	3,631,274	12,898	0.36%
Total Other Financing Sources (Uses):	3,631,274	12,898	0.36%
Net Change in Fund Balance	(459,972)	\$ (2,173,375)	472.50%
Fund Balance, Beginning of Year	1,803,694		
Ending Fund Balance (Projected)	\$ 1,343,722		

CITY OF CAMARILLO
DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget	Actual Year-to-Date	Percentage of Budget
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
Revenues by Fund:			
240 - SIBA Fund	\$ 59,101	\$ 90,220	152.65%
251 - Traffic Mitigation Fund	996,416	972,574	97.61%
252 - Bridge Policy Fund	22,432	24,269	108.19%
253 - Storm Drain Fund	340	660	194.12%
261 - Signals Fund	2,626	5,782	220.18%
262 - Underground Utilities Fund	4,058	29,782	733.91%
263 - Street Improvements Fund	29,598	60,803	205.43%
264 - Parking In-lieu Fund	1,045	193	18.47%
Total Revenues	<u>1,115,616</u>	<u>1,184,283</u>	<u>106.16%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,115,616</u>	<u>1,184,283</u>	<u>106.16%</u>
Other Financing Sources (Uses):			
Transfers out	<u>(3,420,229)</u>	<u>-</u>	<u>0.00%</u>
Total Other Financing Sources (Uses):	<u>(3,420,229)</u>	<u>-</u>	<u>0.00%</u>
Net Change in Fund Balance	<u>(2,304,613)</u>	<u><u>\$ 1,184,283</u></u>	<u><u>(51.39%)</u></u>
Fund Balance, Beginning of Year	<u>22,098,173</u>		
Ending Fund Balance (Projected)	<u><u>\$ 19,793,560</u></u>		

CITY OF CAMARILLO
CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget	Actual Year-to-Date	Percentage of Budget
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
Revenues by Fund:			
410 - Capital Improv. Projects	\$ 6,310,084	\$ 890,598	14.11%
429 - Cam Corridor Prjs Area	50,337	869	1.73%
498 - Low-Mod Inc Hsng Asset	5,459	3,231	59.19%
Total Revenues	<u>6,365,880</u>	<u>894,698</u>	<u>14.05%</u>
Expenditures by Fund:			
410 - Capital Improv. Projects	26,320,773	7,240,899	27.51%
429 - Cam Corridor Prjs Area	51,130	248	0.49%
498 - Low-Mod Inc Hsng Asset	51,611	5,000	9.69%
Total Expenditures	<u>26,423,514</u>	<u>7,246,147</u>	<u>27.42%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,057,634)</u>	<u>(6,351,449)</u>	<u>31.67%</u>
Other Financing Sources (Uses):			
Transfers in	12,936,917	-	0.00%
Transfers out	<u>(183,348)</u>	<u>-</u>	<u>0.00%</u>
Total Other Financing Sources (Uses):	<u>12,753,569</u>	<u>-</u>	<u>0.00%</u>
Net Change in Fund Balance	<u>(7,304,065)</u>	<u>\$ (6,351,449)</u>	<u>86.96%</u>
Fund Balance, Beginning of Year	<u>26,964,034</u>		
Ending Fund Balance (Projected)	<u>\$ 19,659,969</u>		

CITY OF CAMARILLO
OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget	Actual Year-to-Date	Percentage of Budget
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
Revenues by Fund:			
206 - SB125 Fund	\$ 700,000	\$ 700,000	100.00%
207 - Article 8c TDA Fund	1,899,000	616,014	32.44%
208 - Article 8a TDA Fund	2,031,896	932,297	45.88%
209 - Article 3 TDA Fund	12,000	11,998	99.98%
210 - Gas Tax Fund	2,007,256	1,256,443	62.60%
211 - SB1 Fund	1,822,225	1,030,625	56.56%
275 - Air Quality Fund	428	3,159	738.08%
280 - CDBG Fund	959,307	54,319	5.66%
285 - Library Special Revenue	342,813	346,246	101.00%
286 - Cable PEG Fees	222,297	106,399	47.86%
321 - Library Debt Service	-	12,787	0.00%
Total Revenues	<u>9,997,222</u>	<u>5,070,287</u>	<u>50.72%</u>
Expenditures by Fund:			
206 - SB125 Fund	448,404	-	0.00%
280 - CDBG Fund	446,069	496,649	111.34%
285 - Library Special Revenue	302,481	216,242	71.49%
321 - Library Debt Service	494,515	421,363	85.21%
Total Expenditures	<u>1,691,469</u>	<u>1,134,254</u>	<u>67.06%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,305,753</u>	<u>3,936,033</u>	<u>47.39%</u>
Other Financing Sources (Uses):			
Transfers in	493,970	408,000	82.60%
Transfers out	(13,567,343)	(927,267)	6.83%
Total Other Financing Sources (Uses):	<u>(13,073,373)</u>	<u>(519,267)</u>	<u>3.97%</u>
Net Change in Fund Balance	<u>(4,767,620)</u>	<u><u>\$ 3,416,766</u></u>	<u><u>(71.67%)</u></u>
Fund Balance, Beginning of Year	<u>8,348,095</u>		
Ending Fund Balance (Projected)	<u><u>\$ 3,580,475</u></u>		

CITY OF CAMARILLO
ENTERPRISE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget	Actual Year-to-Date	Percentage of Budget
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
Revenues by Fund:			
805 - Solid Waste	\$ 8,978,432	\$ 5,138,496	57.23%
810 - Transit	3,119,219	1,271,960	40.78%
815 - Camarillo Ranch Events	446,963	223,683	50.05%
860 - Water Utility	18,543,972	11,933,927	64.35%
861 - Reclaimed Water	395,787	569,960	144.01%
862 - Water Conservation Credit	16,788	19,317	115.06%
863 - Water Capital Projects	482,349	137,030	28.41%
864 - Water Debt Service Fund	-	3,489	0.00%
Subtotal Water Funds	<u>19,438,896</u>	<u>12,663,723</u>	<u>65.15%</u>
871 - Sanitary District	20,322,411	12,358,407	60.81%
872 - CAMSAN Debt Service	1,368,044	1,049,690	76.73%
873 - CAMSAN Capital Projects	416,670	518,550	124.45%
Subtotal Sanitary District Funds	<u>22,107,125</u>	<u>13,926,647</u>	<u>63.00%</u>
Grand Total Revenues	<u>54,090,635</u>	<u>33,224,509</u>	<u>61.42%</u>
Expenses by Fund:			
805 - Solid Waste	9,150,010	5,136,606	56.14%
810 - Transit	5,068,051	2,339,608	46.16%
815 - Camarillo Ranch Events	794,983	541,310	68.09%
860 - Water Utility	24,726,628	14,896,060	60.24%
861 - Reclaimed Water	660,920	363,963	55.07%
862 - Water Conservation Credit	683,375	40,124	5.87%
863 - Water Capital Projects	6,788,272	320,595	4.72%
864 - Water Debt Service Fund	2,000	2,750	137.50%
Subtotal Water Funds	<u>32,861,195</u>	<u>15,623,492</u>	<u>47.54%</u>
871 - Sanitary District	21,271,530	10,697,534	50.29%
872 - CAMSAN Debt Service	470,879	236,287	50.18%
873 - CAMSAN Capital Projects	14,495,724	1,278,377	8.82%
Subtotal Sanitary District Funds	<u>36,238,133</u>	<u>12,212,198</u>	<u>33.70%</u>
Grand Total Expenses	<u>84,112,372</u>	<u>35,853,214</u>	<u>42.63%</u>
Income (Loss) Before Transfers	(30,021,737)	(2,628,705)	8.76%
Transfers in	2,363,940	1,400	0.06%
Transfers out	<u>-</u>	<u>-</u>	<u>0.00%</u>
*Adjustment to net position (accrual method)	23,501,535	-	0.00%
Changes in Net Position	<u>(4,156,262)</u>	<u>\$ (2,627,305)</u>	<u>63.21%</u>
Net Position, Beginning of Year	<u>216,435,127</u>		
Ending Net Position (Projected)	<u>\$ 212,278,865</u>		

CITY OF CAMARILLO
INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Preliminary - Month Ended February 2025
Percentage of Current Fiscal Year Elapsed: 67%

	Current Budget 2024/25	Actual Year-to-Date 2024/25	Percentage of Budget 2024/25
Revenues by Fund:			
510 - Risk Management	\$ 2,657,256	\$ 1,658,394	62.41%
530 - Information Systems	4,540,329	3,085,154	67.95%
540 - Vehicles & Equipment	2,956,553	1,768,970	59.83%
Total Revenues	10,154,138	6,512,518	64.14%
Expenses by Fund:			
510 - Risk Management	2,728,447	2,400,309	87.97%
530 - Information Systems	6,282,342	2,936,196	46.74%
540 - Vehicles & Equipment	3,946,433	1,379,851	34.96%
Total Expenses	12,957,222	6,716,356	51.83%
Income (Loss) Before Transfers	(2,803,084)	(203,838)	7.27%
Transfers in	-	-	0.00%
*Adjustment to net position (accrual method)	3,236,051	434,247	13.42%
Changes in Net Position	432,967	\$ 230,409	53.22%
Net Position, Beginning of Year	12,302,753		
Ending Net Position (Projected)	\$ 12,735,720		

CITY OF CAMARILLO
Receipts, Disbursements, and Fund Balances
(CA State Govt. Code 41004)
Month Ended February 2025
Preliminary

Total Receipts	\$ 7,497,516
Total Disbursements	\$ 9,804,244
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 112,372,445
Special Revenue Funds	34,176,375
Trust Funds *	(43,936,266)
Debt Service Fund	501,262
Capital Projects Funds	20,612,585
Internal Service Funds	12,098,916
Enterprise Funds	213,807,828
Total Fund Balances	\$ 349,633,145

* Successor Agency Fund fund balance includes outstanding bonds.