



City of Camarillo  
Revenue & Expenditure Report  
(Unaudited)  
October 2024

Prepared By:  
The Department of Finance

**CITY OF CAMARILLO**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget</b>	<b>Actual Year-to-Date</b>	<b>Percentage of Budget</b>
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
<b>Revenues:</b>			
Sales Taxes	\$ 19,500,000	\$ 3,013,388	15.45%
Property Taxes	19,940,000	107,006	0.54%
Franchise Taxes	3,204,199	122,919	3.84%
Business License Taxes	1,650,000	532,903	32.30%
Transient Occupancy Taxes	3,434,000	856,400	24.94%
Special Assessments	156,670	-	0.00%
Licenses and permits	2,300,000	793,066	34.48%
Subventions and grants	3,063,982	25,226	0.82%
Charges for services	2,413,647	558,799	23.15%
Investment Earnings	2,840,000	400,821	14.11%
Fines and Forfeitures	343,000	79,851	23.28%
Contributions and developer fees	41,476	10,003	24.12%
Miscellaneous	1,765,488	627,658	35.55%
<b>Total Revenues</b>	<b><u>60,652,462</u></b>	<b><u>7,128,040</u></b>	<b><u>11.75%</u></b>
<b>Expenditures:</b>			
General Government:			
City Council	735,620	215,802	29.34%
City Clerk	951,109	237,447	24.97%
City Attorney	521,976	55,376	10.61%
City Manager	2,808,207	398,549	14.19%
Finance	2,175,601	575,584	26.46%
Human Resources	901,237	263,048	29.19%
Community Development	4,165,118	844,843	20.28%
Community & Human Svcs	772,380	195,249	25.28%
CIP Administration	589,051	337,150	57.24%
Non-departmental	3,308,712	554,415	16.76%
<b>Total General Government</b>	<b><u>16,929,011</u></b>	<b><u>3,677,463</u></b>	<b><u>21.72%</u></b>

**CITY OF CAMARILLO**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget</b>	<b>Actual Year-to-Date</b>	<b>Percentage of Budget</b>
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
<b>Expenditures (continued):</b>			
Public Safety:			
Emergency Operations	309,851	47,825	15.43%
Code Compliance	1,207,365	289,202	23.95%
Police Services	21,875,638	4,715,903	21.56%
DART	40,686	6,771	16.64%
Building & Safety	2,147,482	268,012	12.48%
Total Public Safety	<u>25,581,022</u>	<u>5,327,713</u>	<u>20.83%</u>
Highways and streets	10,664,233	2,372,785	22.25%
Economic Development	634,667	154,509	24.34%
Cultural arts and library services	5,840,990	1,584,069	27.12%
<b>Total Expenditures</b>	<b><u>59,649,923</u></b>	<b><u>13,116,539</u></b>	<b><u>21.99%</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,002,539</u>	<u>(5,988,499)</u>	<u>-597.33%</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	2,373,003	371,268	15.65%
Transfers out	<u>(4,628,184)</u>	<u>-</u>	<u>0.00%</u>
<b>Total Other Financing Sources (Uses):</b>	<b><u>(2,255,181)</u></b>	<b><u>371,268</u></b>	<b><u>(16.46%)</u></b>
Net Change in Fund Balance	<u>(1,252,642)</u>	<u>\$ (5,617,231)</u>	<u>448.43%</u>
Fund Balance, Beginning of Year	<u>111,868,189</u>		
<b>Ending Fund Balance (Projected)</b>	<b><u>\$ 110,615,547</u></b>		

**CITY OF CAMARILLO**  
**MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget</b>	<b>Actual Year-to-Date</b>	<b>Percentage of Budget</b>
	2024/25	2024/25	2024/25
<b>Revenues by Fund:</b>			
220 - Lighting & Landscape MD	\$ 2,769,421	\$ -	0.00%
221 - Zone 1-Mission Oaks MD1A	1,070,676	-	0.00%
222 - Zone 2-Wittenberg MD	31,060	-	0.00%
223 - Zone 3-Armitos Strm Basin	1,894	-	0.00%
224 - Zone 4-Mission Oaks In MD	56,408	-	0.00%
225 - Zone 5-Presley MD	20,895	-	0.00%
226 - Zone 6-Spanish Hills MD	22,111	-	0.00%
227 - Zone 7-Sares/Regis MD	8,831	-	0.00%
228 - Zone 8-Vista Las Posas MD	36,277	-	0.00%
230 - Zone 10-Adolfo Glen III MD	30,099	-	0.00%
231 - Zone 9-Adolfo Glen II MD	42,344	-	0.00%
<b>Total Revenues</b>	<b>4,090,016</b>	<b>-</b>	<b>0.00%</b>
<b>Expenditures by Fund:</b>			
220 - Lighting & Landscape MD	6,445,130	1,648,275	25.57%
221 - Zone 1-Mission Oaks MD1A	1,431,938	311,657	21.76%
222 - Zone 2-Wittenberg MD	44,448	9,707	21.84%
223 - Zone 3-Armitos Strm Basin	6,028	916	15.20%
224 - Zone 4-Mission Oaks In MD	60,613	14,632	24.14%
225 - Zone 5-Presley MD	26,575	5,020	18.89%
226 - Zone 6-Spanish Hills MD	25,379	7,694	30.32%
227 - Zone 7-Sares/Regis MD	11,960	1,433	11.98%
228 - Zone 8-Vista Las Posas MD	45,003	10,352	23.00%
230 - Zone 10-Adolfo Glen III MD	36,703	8,048	21.93%
231 - Zone 9-Adolfo Glen II MD	47,485	12,013	25.30%
<b>Total Expenditures</b>	<b>8,181,262</b>	<b>2,029,747</b>	<b>24.81%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,091,246)	(2,029,747)	49.61%
<b>Other Financing Sources (Uses):</b>			
Transfers in	3,631,274	-	0.00%
<b>Total Other Financing Sources (Uses):</b>	<b>3,631,274</b>	<b>-</b>	<b>0.00%</b>
Net Change in Fund Balance	(459,972)	\$ (2,029,747)	441.28%
Fund Balance, Beginning of Year	1,832,000		
<b>Ending Fund Balance (Projected)</b>	<b>\$ 1,372,028</b>		

**CITY OF CAMARILLO**  
**DEVELOPMENT FEES - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget</b>	<b>Actual Year-to-Date</b>	<b>Percentage of Budget</b>
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
<b>Revenues by Fund:</b>			
240 - SIBA Fund	\$ 59,101	\$ -	0.00%
251 - Traffic Mitigation Fund	1,461,037	726,225	49.71%
252 - Bridge Policy Fund	162,613	-	0.00%
253 - Storm Drain Fund	340	-	0.00%
261 - Signals Fund	2,626	-	0.00%
262 - Underground Utilities Fund	4,058	-	0.00%
263 - Street Improvements Fund	29,598	-	0.00%
264 - Parking In-lieu Fund	1,045	-	0.00%
<b>Total Revenues</b>	<b><u>1,720,418</u></b>	<b><u>726,225</u></b>	<b><u>42.21%</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,720,418</u>	<u>726,225</u>	<u>42.21%</u>
<b>Other Financing Sources (Uses):</b>			
Transfers out	<u>(3,187,773)</u>	<u>-</u>	<u>0.00%</u>
<b>Total Other Financing Sources (Uses):</b>	<b><u>(3,187,773)</u></b>	<b><u>-</u></b>	<b><u>0.00%</u></b>
Net Change in Fund Balance	<u>(1,467,355)</u>	<u>\$ 726,225</u>	<u>(49.49%)</u>
Fund Balance, Beginning of Year	<u>19,898,000</u>		
<b>Ending Fund Balance (Projected)</b>	<b><u>\$ 18,430,645</u></b>		

**CITY OF CAMARILLO**  
**CAPITAL PROJECTS FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget</b>	<b>Actual Year-to-Date</b>	<b>Percentage of Budget</b>
	2024/25	2024/25	2024/25
<b>Revenues by Fund:</b>			
410 - Capital Improv. Projects	\$ 384,286	\$ 45,598	11.87%
429 - Cam Corridor Prjs Area	50,337	-	0.00%
498 - Low-Mod Inc Hsng Asset	5,459	-	0.00%
<b>Total Revenues</b>	<b>440,082</b>	<b>45,598</b>	<b>10.36%</b>
<b>Expenditures by Fund:</b>			
410 - Capital Improv. Projects	25,988,317	2,593,636	9.98%
429 - Cam Corridor Prjs Area	51,130	248	0.49%
498 - Low-Mod Inc Hsng Asset	51,611	-	0.00%
<b>Total Expenditures</b>	<b>26,091,058</b>	<b>2,593,884</b>	<b>9.94%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,650,976)	(2,548,286)	9.93%
<b>Other Financing Sources (Uses):</b>			
Transfers in	12,704,461	-	0.00%
Transfers out	(183,348)	-	0.00%
<b>Total Other Financing Sources (Uses):</b>	<b>12,521,113</b>	<b>-</b>	<b>0.00%</b>
Net Change in Fund Balance	(13,129,863)	\$ (2,548,286)	19.41%
Fund Balance, Beginning of Year	19,525,000		
<b>Ending Fund Balance (Projected)</b>	<b>\$ 6,395,137</b>		

**CITY OF CAMARILLO**  
**OTHER GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget</b>	<b>Actual Year-to-Date</b>	<b>Percentage of Budget</b>
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
<b>Revenues by Fund:</b>			
206 - SB125 Fund	\$ 227,000	\$ -	0.00%
207 - Article 8c TDA Fund	1,681,000	150,335	8.94%
208 - Article 8a TDA Fund	1,831,896	222,222	12.13%
209 - Article 3 TDA Fund	12,000	11,998	99.98%
210 - Gas Tax Fund	1,957,227	563,113	28.77%
211 - SB1 Fund	1,822,225	321,655	17.65%
275 - Air Quality Fund	428	-	0.00%
280 - CDBG Fund	916,500	-	0.00%
285 - Library Special Revenue	342,813	195,000	56.88%
286 - Cable PEG Fees	222,297	-	0.00%
321 - Library Debt Service	-	4,147	0.00%
<b>Total Revenues</b>	<b><u>9,013,386</u></b>	<b><u>1,468,470</u></b>	<b><u>16.29%</u></b>
<b>Expenditures by Fund:</b>			
206 - SB125 Fund	227,000	-	0.00%
280 - CDBG Fund	446,069	27,054	6.06%
285 - Library Special Revenue	302,481	105,522	34.89%
321 - Library Debt Service	494,515	-	0.00%
<b>Total Expenditures</b>	<b><u>1,470,065</u></b>	<b><u>132,576</u></b>	<b><u>9.02%</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,543,321</u>	<u>1,335,894</u>	<u>17.71%</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	493,970	-	0.00%
Transfers out	<u>(13,349,343)</u>	<u>(371,268)</u>	<u>2.78%</u>
<b>Total Other Financing Sources (Uses):</b>	<b><u>(12,855,373)</u></b>	<b><u>(371,268)</u></b>	<b><u>2.89%</u></b>
Net Change in Fund Balance	<u>(5,312,052)</u>	<u>\$ 964,626</u>	<u>(18.16%)</u>
Fund Balance, Beginning of Year	<u>7,234,000</u>		
<b>Ending Fund Balance (Projected)</b>	<b><u>\$ 1,921,948</u></b>		

**CITY OF CAMARILLO**  
**ENTERPRISE FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget</b>	<b>Actual Year-to-Date</b>	<b>Percentage of Budget</b>
	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
<b>Revenues by Fund:</b>			
805 - Solid Waste	\$ 8,961,856	\$ 2,152,983	24.02%
810 - Transit	2,322,925	121,922	5.25%
815 - Camarillo Ranch Events	446,963	90,628	20.28%
860 - Water Utility	17,546,972	5,940,939	33.86%
861 - Reclaimed Water	395,787	211,699	53.49%
862 - Water Conservation Credit	16,788	-	0.00%
863 - Water Capital Projects	482,349	-	0.00%
864 - Water Debt Service Fund	-	62	0.00%
<b>Subtotal Water Funds</b>	<b>18,441,896</b>	<b>6,152,700</b>	<b>33.36%</b>
871 - Sanitary District	18,689,069	5,221,624	27.94%
872 - CAMSAN Debt Service	1,368,044	305	0.02%
873 - CAMSAN Capital Projects	416,670	-	0.00%
<b>Subtotal Sanitary District Funds</b>	<b>20,473,783</b>	<b>5,221,929</b>	<b>25.51%</b>
<b>Grand Total Revenues</b>	<b>50,647,423</b>	<b>13,740,162</b>	<b>27.13%</b>
<b>Expenses by Fund:</b>			
805 - Solid Waste	9,150,010	2,209,993	24.15%
810 - Transit	4,868,051	1,316,280	27.04%
815 - Camarillo Ranch Events	794,983	390,033	49.06%
860 - Water Utility	23,683,888	5,844,159	24.68%
861 - Reclaimed Water	660,920	182,843	27.66%
862 - Water Conservation Credit	683,375	17,196	2.52%
863 - Water Capital Projects	6,649,048	167,998	2.53%
864 - Water Debt Service Fund	2,000	2,750	137.50%
<b>Subtotal Water Funds</b>	<b>31,679,231</b>	<b>6,214,946</b>	<b>19.62%</b>
871 - Sanitary District	21,436,530	4,351,794	20.30%
872 - CAMSAN Debt Service	470,879	2,665	0.57%
873 - CAMSAN Capital Projects	11,185,164	741,239	6.63%
<b>Subtotal Sanitary District Funds</b>	<b>33,092,573</b>	<b>5,095,698</b>	<b>15.40%</b>
<b>Grand Total Expenses</b>	<b>79,584,848</b>	<b>15,226,950</b>	<b>19.13%</b>
Income (Loss) Before Transfers	(28,937,425)	(1,486,788)	5.14%
Transfers in	2,145,940	-	0.00%
Transfers out	-	-	0.00%
*Adjustment to net position (accrual method)	20,056,253	1,675,086	8.35%
Changes in Net Position	(6,735,232)	\$ 188,298	(2.80%)
Net Position, Beginning of Year	208,126,000		
<b>Ending Net Position (Projected)</b>	<b>\$ 201,390,768</b>		

**CITY OF CAMARILLO**  
**INTERNAL SERVICE FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**Preliminary - Month Ended October 2024**  
**Percentage of Current Fiscal Year Elapsed: 33%**

	<b>Current Budget 2024/25</b>	<b>Actual Year-to-Date 2024/25</b>	<b>Percentage of Budget 2024/25</b>
<b>Revenues by Fund:</b>			
510 - Risk Management	\$ 2,657,256	\$ 823,697	31.00%
530 - Information Systems	4,540,329	1,506,500	33.18%
540 - Vehicles & Equipment	2,956,553	735,115	24.86%
<b>Total Revenues</b>	<b>10,154,138</b>	<b>3,065,312</b>	<b>30.19%</b>
<b>Expenses by Fund:</b>			
510 - Risk Management	2,654,777	2,150,843	81.02%
530 - Information Systems	5,720,904	1,457,762	25.48%
540 - Vehicles & Equipment	3,946,433	1,220,587	30.93%
<b>Total Expenses</b>	<b>12,322,114</b>	<b>4,829,192</b>	<b>39.19%</b>
Income (Loss) Before Transfers	(2,167,976)	(1,763,880)	81.36%
Transfers in	-	-	0.00%
*Adjustment to net position (accrual method)	3,774,428	991,338	26.26%
Changes in Net Position	1,606,452	\$ (772,542)	(48.09%)
Net Position, Beginning of Year	35,367,000		
<b>Ending Net Position (Projected)</b>	<b>\$ 36,973,452</b>		

**CITY OF CAMARILLO**  
**Receipts, Disbursements, and Fund Balances**  
**(CA State Govt. Code 41004)**  
**Month Ended October 2024**  
Preliminary

<b>Total Receipts</b>	<b>\$ 7,935,028</b>
<b>Total Disbursements</b>	<b>\$ 13,871,541</b>
<b>Fund Balances</b>	
<i>Fund Type:</i>	
General Fund	\$ 103,905,689
Special Revenue Funds	31,405,080
Trust Funds *	(38,756,776)
Debt Service Fund	505,985
Capital Projects Funds	24,415,749
Internal Service Funds	10,538,873
Enterprise Funds	214,904,943
<b>Total Fund Balances</b>	<b>\$ 346,919,543</b>

\* Successor Agency Fund fund balance includes outstanding bonds.