



City of Camarillo
Revenue & Expenditure Report
(Unaudited)
June 2022

Prepared By:
The Department of Finance

GENERAL FUND
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
Month Ended June 2022 (Preliminary)
(dollars in thousands)



	Current Budget	Actual		Variance with
		Year-to-Date		Prior Year
		2021/22	2020/21	Positive (Negative)
	2021/22	2021/22	2020/21	2021/22 to 2020/21
Revenues:				
Sales Taxes	\$ 16,763	\$ 15,021	\$ 13,069	\$ 1,952
Property Taxes	16,536	16,439	16,231	208
Franchise Taxes	2,812	2,575	2,756	(181)
Business License Taxes	1,400	1,475	1,439	36
Transient Occupancy Taxes	2,687	2,851	2,150	701
Special Assessments	157	-	-	-
Licenses and permits	1,542	1,477	1,440	37
Subventions and grants	2,244	2,112	1,529	583
Charges for services	2,401	2,136	1,280	856
Investment Earnings	372	(206)	1,996	(2,202)
Fines and Forfeitures	343	342	375	(33)
Contributions and developer fees	41	41	25	16
Miscellaneous	12	39	141	(102)
Total Revenues	47,310	44,302	42,431	1,871
Expenditures:				
General Government:				
City Council	591	445	341	(104)
City Clerk	649	646	561	(85)
City Attorney	640	406	470	64
City Manager	2,299	1,792	1,706	(86)
Finance	1,464	1,305	1,249	(56)
Human Resources	496	357	278	(79)
Community Development	2,318	1,642	1,884	242
CIP Administration	258	190	330	140
Non-departmental	7	32	34	2
Total General Government	8,722	6,815	6,853	38
Public Safety:				
Emergency Operations	436	335	250	(85)
Code Compliance	788	588	650	62
Police Services	18,605	15,333	15,898	565
DART	35	10	23	13
Building & Safety	1,103	870	1,027	157
Total Public Safety	20,967	17,136	17,848	712
Highways and streets	6,984	5,665	6,054	389
Economic Development	562	562	1,512	950
Cultural arts and library services	4,391	4,156	3,403	(753)
Total Expenditures	41,626	34,334	35,670	1,336
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,684	9,968	6,761	3,207
Other Financing Sources (Uses):				
Transfers in	1,793	1,560	1,652	(92)
Transfers out	(9,977)	(726)	(2,693)	1,967
Total Other Financing Sources (Uses):	(8,184)	834	(1,041)	1,875
Net Change in Fund Balance	(2,500)	10,802	5,720	5,082
Fund Balance, Beginning of Year	79,070	79,070	71,847	7,223
Ending Fund Balance	\$ 76,570	\$ 89,872	\$ 77,567	\$ 12,305

MAINTENANCE DISTRICTS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended June 2022 (Preliminary)
(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		2021/22	Year-to-Date 2021/22	2020/21
Revenues by Fund:				
220 - Lighting & Landscape MD	\$ 2,306	\$ 2,328	\$ 2,288	\$ 40
221 - Zone 1-Mission Oaks MD1A	824	963	983	(20)
222 - Zone 2-Wittenberg MD	31	30	31	(1)
223 - Zone 3-Armitos Strm Basin	2	2	2	-
224 - Zone 4-Mission Oaks In MD	48	47	48	(1)
225 - Zone 5-Presley MD	13	12	13	(1)
226 - Zone 6-Spanish Hills MD	22	21	22	(1)
227 - Zone 7-Sares/Regis MD	8	8	8	-
228 - Zone 8-Vista Las Posas MD	25	24	25	(1)
230 - Zone 10-Adolfo Glen III MD	30	29	30	(1)
231 - Zone 9-Adolfo Glen II MD	41	40	41	(1)
Total Revenues	3,350	3,504	3,491	13
Expenditures by Fund:				
220 - Lighting & Landscape MD	5,143	4,315	4,134	(181)
221 - Zone 1-Mission Oaks MD1A	1,185	1,027	1,836	809
222 - Zone 2-Wittenberg MD	42	37	35	(2)
223 - Zone 3-Armitos Strm Basin	3	3	2	(1)
224 - Zone 4-Mission Oaks In MD	49	44	48	4
225 - Zone 5-Presley MD	25	16	21	5
226 - Zone 6-Spanish Hills MD	20	16	18	2
227 - Zone 7-Sares/Regis MD	8	6	7	1
228 - Zone 8-Vista Las Posas MD	40	32	37	5
230 - Zone 10-Adolfo Glen III MD	31	27	29	2
231 - Zone 9-Adolfo Glen II MD	41	37	39	2
Total Expenditures	6,587	5,560	6,206	646
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,237)	(2,056)	(2,715)	659
Other Financing Sources (Uses):				
Transfers in	2,916	8	1,847	(1,839)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	2,916	8	1,847	(1,839)
Net Change in Fund Balance	(321)	(2,048)	(868)	(1,180)
Fund Balance, Beginning of Year	2,059	2,059	2,956	(897)
Ending Fund Balance	\$ 1,738	\$ 11	\$ 2,088	\$ (2,077)

DEVELOPMENT FEES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended June 2022 (Preliminary)

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2021/22	2021/22	2020/21	Positive
				(Negative)
				2021/22 to 2020/21
Revenues by Fund:				
240 - SIBA Fund	\$ 59	\$ 19	\$ 50	\$ (31)
251 - Traffic Mitigation Fund	599	406	256	150
252 - Bridge Policy Fund	188	6	13	(7)
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	1	3	(2)
262 - Underground Utilities Fund	4	2	4	(2)
263 - Street Improvements Fund	30	63	30	33
264 - Parking In-lieu Fund	1	6	1	5
Total Revenues	884	503	357	146
Expenditures by Fund:				
240 - SIBA Fund	-	-	-	-
251 - Traffic Mitigation Fund	-	-	-	-
252 - Bridge Policy Fund	-	-	-	-
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	-	-	28	28
262 - Underground Utilities Fund	-	-	-	-
263 - Street Improvements Fund	-	-	-	-
264 - Parking In-lieu Fund	-	-	-	-
Total Expenditures	-	-	28	28
Excess (Deficiency) of Revenues Over (Under) Expenditures	884	503	329	174
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(6,678)	(418)	(1,704)	1,286
Total Other Financing Sources (Uses):	(6,678)	(418)	(1,704)	1,286
Net Change in Fund Balance	(5,794)	85	(1,375)	1,460
Fund Balance, Beginning of Year	20,490	20,490	22,090	(1,600)
Ending Fund Balance	\$ 14,696	\$ 20,575	\$ 20,715	\$ (140)

**CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended June 2022 (Preliminary)**

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	<u>2021/22</u>	<u>2021/22</u>	<u>2020/21</u>	Positive
				(Negative)
				<u>2021/22 to 2020/21</u>
Revenues by Fund:				
410 - Capital Improv. Projects	\$ 3,875	\$ 122	\$ 694	\$ (572)
429 - Cam Corridor Prjs Area	50	21	139	(118)
498 - Low-Mod Inc Hsng Asset	5	3	6	(3)
Total Revenues	3,930	146	839	(693)
Expenditures by Fund:				
410 - Capital Improv. Projects	21,179	1,924	5,160	3,236
429 - Cam Corridor Prjs Area	50	19	1,737	1,718
498 - Low-Mod Inc Hsng Asset	77	5	7	2
Total Expenditures	21,306	1,948	6,904	4,956
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,376)	(1,802)	(6,065)	4,263
Other Financing Sources (Uses):				
Transfers in	18,775	1,355	6,282	(4,927)
Transfers out	(9)	(9)	(97)	88
Total Other Financing Sources (Uses):	18,766	1,346	6,185	(4,839)
Net Change in Fund Balance	1,390	(456)	120	(576)
Fund Balance, Beginning of Year	19,746	19,746	19,677	69
Ending Fund Balance	\$ 21,136	\$ 19,290	\$ 19,797	\$ (507)

**OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
Month Ended June 2022 (Preliminary)**

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2021/22	2021/22	2020/21	Positive (Negative)
				2021/22 to 2020/21
Revenues by Fund:				
208 - Article 8 TDA Fund	\$ 2,380	\$ 2,363	\$ 2,420	\$ (57)
209 - Article 3 TDA Fund	10	8	6	2
210 - Gas Tax Fund	1,794	1,528	1,554	(26)
211 - SB1 Fund	1,377	1,165	1,195	(30)
275 - Air Quality Fund	-	1	2	(1)
280 - CDBG Fund	890	200	608	(408)
285 - Library Special Revenue	286	200	88	112
286 - Cable PEG Fees	222	167	190	(23)
321 - Library Debt Service	-	-	-	-
Total Revenues	6,959	5,632	6,063	(431)
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	569	802	233
285 - Library Special Revenue	412	215	474	259
286 - Cable PEG Fees	15	-	-	-
321 - Library Debt Service	494	410	491	81
Total Expenditures	1,904	1,194	1,767	573
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,055	4,438	4,296	142
Other Financing Sources (Uses):				
Transfers in	494	496	586	(90)
Transfers out	(9,937)	(2,296)	(6,273)	3,977
Total Other Financing Sources (Uses):	(9,443)	(1,800)	(5,687)	3,887
Net Change in Fund Balance	(4,388)	2,638	(1,391)	4,029
Fund Balance, Beginning of Year	5,973	5,973	7,262	(1,289)
Ending Fund Balance	\$ 1,585	\$ 8,611	\$ 5,871	\$ 2,740

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended June 2022 (Preliminary)

(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2021/22	2021/22	2020/21	Positive
				(Negative)
				2021/22 to 2020/21
Revenues by Fund:				
805 - Solid Waste	\$ 8,380	\$ 7,252	\$ 7,850	\$ (598)
810 - Transit	2,851	2,053	2,508	(455)
815 - Camarillo Ranch Events	279	386	37	349
860 - Water Utility	15,799	14,321	16,707	(2,386)
861 - Reclaimed Water	326	371	396	(25)
862 - Water Conservation Credit	17	6	15	(9)
863 - Water Capital Projects	9,703	6,691	15,484	(8,793)
864 - Water Debt Service Fund	-	-	-	-
871 - Sanitary District	14,742	14,076	14,893	(817)
872 - CAMSAN Debt Service	1,368	1,440	1,419	21
873 - CAMSAN Capital Projects	1,236	384	548	(164)
Total Revenues	54,701	46,980	59,857	(12,877)
Expenses by Fund:				
805 - Solid Waste	8,316	7,485	7,907	422
810 - Transit	3,129	2,692	2,745	53
815 - Camarillo Ranch Events	584	429	386	(43)
860 - Water Utility	21,273	16,323	15,481	(842)
861 - Reclaimed Water	10,009	368	468	100
862 - Water Conservation Credit	1,402	176	248	72
863 - Water Capital Projects	18,019	8,533	30,437	21,904
864 - Water Debt Service Fund	812	202	358	156
871 - Sanitary District	14,023	12,615	11,866	(749)
872 - CAMSAN Debt Service	1,311	287	575	288
873 - CAMSAN Capital Projects	20,388	2,600	1,895	(705)
Total Expenses	99,266	51,710	72,366	20,656
Income (Loss) Before Transfers	(44,565)	(4,730)	(12,509)	7,779
Transfers in	4,280	816	1,180	(364)
Transfers out	(3,806)	(816)	(819)	3
*Adjustment to net position (accrual method)	51,151	12,138	33,951	(21,813)
Changes in Net Position	7,060	7,408	21,803	(14,395)
Net Position, Beginning of Year	202,037	202,037	181,430	20,607
Ending Net Position	\$ 209,097	\$ 209,445	\$ 203,233	\$ 6,212

**INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended June 2022 (Preliminary)**

(dollars in thousands)



	Current Budget	Actual		Variance with Prior Year Positive (Negative)
		Year-to-Date		2021/22 to 2020/21
		2021/22	2021/22	
Revenues by Fund:				
510 - Risk Management	\$ 2,535	\$ 2,433	\$ 2,348	\$ 85
530 - Information Systems	2,595	2,370	2,349	21
540 - Vehicles & Equipment	1,477	1,379	1,333	46
550 - City Hall Facility	36	12	35	(23)
551 - Corp Yard Facility	20	7	18	(11)
552 - Police Facility	315	381	11	370
553 - Library Facility	924	930	1,020	(90)
555 - Chamber of Commerce	1	1	1	-
Total Revenues	7,903	7,513	7,115	398
Expenses by Fund:				
510 - Risk Management	2,407	2,392	2,435	43
530 - Information Systems	2,776	2,210	2,100	(110)
540 - Vehicles & Equipment	1,133	986	1,410	424
550 - City Hall Facility	4,670	1,312	1,096	(216)
551 - Corp Yard Facility	1,138	418	270	(148)
552 - Police Facility	478	375	530	155
553 - Library Facility	1,449	1,788	1,701	(87)
555 - Chamber of Commerce	1	15	15	-
Total Expenses	14,052	9,496	9,557	61
Income (Loss) Before Transfers	(6,149)	(1,983)	(2,442)	459
Transfers in	2,150	30	41	(11)
Transfers out	-	-	-	-
*Adjustment to net position (accrual method)	5,963	792	1,259	(467)
Changes in Net Position	1,964	(1,161)	(1,142)	(19)
Net Position, Beginning of Year	35,964	35,964	37,310	(1,346)
Ending Net Position	\$ 37,928	\$ 34,803	\$ 36,168	\$ (1,365)

CITY OF CAMARILLO
Receipts, Disbursements, and Fund Balances
(CA State Govt. Code 41004)
Month Ended June 2022
Preliminary

Total Receipts	\$ 15,059,172
Total Disbursements	\$ 9,911,519
Fund Balances	
<i>Fund Type:</i>	
General Fund	\$ 89,871,904
Special Revenue Funds	28,616,974
Trust Funds *	(43,580,184)
Debt Service Fund	580,701
Capital Projects Funds	19,290,072
Internal Service Funds	34,010,340
Enterprise Funds	197,307,611
Total Fund Balances	\$ 326,097,418

* Successor Agency Fund fund balance includes outstanding bonds.