



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 Year-to-Date | | Variance with Prior Year 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 Year-to-Date | | Variance with Prior Year Positive (Negative) |
|--|---------------------------|--------------------------------|------------------------|---|
| | <u>2021/22</u> | <u>2021/22</u> | <u>2020/21</u> | <u>2021/22 to 2020/21</u> |
| 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 | <u>3,350</u> | <u>3,504</u> | <u>3,491</u> | <u>13</u> |
| 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 | <u>6,587</u> | <u>5,560</u> | <u>6,206</u> | <u>646</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(3,237)</u> | <u>(2,056)</u> | <u>(2,715)</u> | <u>659</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 2,916 | 8 | 1,847 | (1,839) |
| Transfers out | - | - | - | - |
| Total Other Financing Sources (Uses): | <u>2,916</u> | <u>8</u> | <u>1,847</u> | <u>(1,839)</u> |
| Net Change in Fund Balance | <u>(321)</u> | <u>(2,048)</u> | <u>(868)</u> | <u>(1,180)</u> |
| Fund Balance, Beginning of Year | <u>2,059</u> | <u>2,059</u> | <u>2,956</u> | <u>(897)</u> |
| Ending Fund Balance | <u>\$ 1,738</u> | <u>\$ 11</u> | <u>\$ 2,088</u> | <u>\$ (2,077)</u> |

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



| | Current Budget | Actual Year-to-Date | | Variance with Prior Year Positive Positive (Negative) |
|--|---------------------------|--------------------------------|-------------------------|--|
| | <u>2021/22</u> | <u>2021/22</u> | <u>2020/21</u> | <u>2021/22 to 2020/21</u> |
| 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 | <u>884</u> | <u>503</u> | <u>357</u> | <u>146</u> |
| 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 | <u>-</u> | <u>-</u> | <u>28</u> | <u>28</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>884</u> | <u>503</u> | <u>329</u> | <u>174</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | <u>(6,678)</u> | <u>(418)</u> | <u>(1,704)</u> | <u>1,286</u> |
| Total Other Financing Sources (Uses): | <u>(6,678)</u> | <u>(418)</u> | <u>(1,704)</u> | <u>1,286</u> |
| Net Change in Fund Balance | <u>(5,794)</u> | <u>85</u> | <u>(1,375)</u> | <u>1,460</u> |
| Fund Balance, Beginning of Year | <u>20,490</u> | <u>20,490</u> | <u>22,090</u> | <u>(1,600)</u> |
| Ending Fund Balance | <u>\$ 14,696</u> | <u>\$ 20,575</u> | <u>\$ 20,715</u> | <u>\$ (140)</u> |

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



| | Current Budget | Actual Year-to-Date | | Variance with Prior Year Positive (Negative) |
|--|---------------------------|--------------------------------|-------------------------|---|
| | <u>2021/22</u> | <u>2021/22</u> | <u>2020/21</u> | <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 | <u>3,930</u> | <u>146</u> | <u>839</u> | <u>(693)</u> |
| 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 | <u>21,306</u> | <u>1,948</u> | <u>6,904</u> | <u>4,956</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(17,376)</u> | <u>(1,802)</u> | <u>(6,065)</u> | <u>4,263</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 18,775 | 1,355 | 6,282 | (4,927) |
| Transfers out | <u>(9)</u> | <u>(9)</u> | <u>(97)</u> | <u>88</u> |
| Total Other Financing Sources (Uses): | <u>18,766</u> | <u>1,346</u> | <u>6,185</u> | <u>(4,839)</u> |
| Net Change in Fund Balance | <u>1,390</u> | <u>(456)</u> | <u>120</u> | <u>(576)</u> |
| Fund Balance, Beginning of Year | <u>19,746</u> | <u>19,746</u> | <u>19,677</u> | <u>69</u> |
| Ending Fund Balance | <u>\$ 21,136</u> | <u>\$ 19,290</u> | <u>\$ 19,797</u> | <u>\$ (507)</u> |

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



| | Current Budget | Actual Year-to-Date | | Variance with Prior Year Positive (Negative) |
|--|---------------------------|--------------------------------|-----------------|---|
| | 2021/22 | 2021/22 | 2020/21 | 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 Budget | Actual Year-to-Date | | Variance with Prior Year Positive (Negative) |
|--|---------------------------|--------------------------------|-----------------------|---|
| | <u>2021/22</u> | <u>2021/22</u> | <u>2020/21</u> | <u>2021/22 to 2020/21</u> |
| 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 | 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: | | | | |
| 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><u>Fund Type:</u></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.