



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

Prepared By:
The Department of Finance

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



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	2022/23	2022/23	2021/22	2022/23 to 2021/22
Revenues:				
Sales Taxes	\$ 17,100	\$ 1,380	\$ -	\$ 1,380
Property Taxes	16,980	243	-	243
Franchise Taxes	2,776	38	38	-
Business License Taxes	1,415	109	111	(2)
Transient Occupancy Taxes	2,750	322	-	322
Special Assessments	157	-	-	-
Licenses and permits	1,500	219	74	145
Subventions and grants	2,571	-	-	-
Charges for services	2,560	688	42	646
Investment Earnings	372	1	35	(34)
Fines and Forfeitures	343	30	(1)	31
Contributions and developer fees	41	4	4	-
Miscellaneous	12	1	-	1
Total Revenues	48,577	3,035	303	2,732
Expenditures:				
General Government:				
City Council	1,227	61	76	15
City Clerk	1,106	17	35	18
City Attorney	496	-	1	1
City Manager	2,430	33	72	39
Finance	1,923	39	84	45
Human Resources	577	14	18	4
Community Development	2,606	52	119	67
CIP Administration	322	26	(3)	(29)
Non-departmental	15	-	3	3
Total General Government	10,702	242	405	163
Public Safety:				
Emergency Operations	224	5	20	15
Code Compliance	877	23	54	31
Police Services	19,532	8	55	47
DART	36	-	-	-
Building & Safety	1,275	-	11	11
Total Public Safety	21,944	36	140	104
Highways and streets	8,567	93	278	185
Economic Development	634	12	46	34
Cultural arts and library services	5,912	23	406	383
Total Expenditures	47,759	406	1,275	869
Excess (Deficiency) of Revenues Over (Under) Expenditures	818	2,629	(972)	3,601
Other Financing Sources (Uses):				
Transfers in	2,051	-	176	(176)
Transfers out	(8,479)	-	(2)	2
Total Other Financing Sources (Uses):	(6,428)	-	174	(174)
Net Change in Fund Balance	(5,610)	2,629	(798)	3,427
Fund Balance, Beginning of Year	87,413	87,413	79,070	8,343
Ending Fund Balance	\$ 81,803	\$ 90,042	\$ 78,272	\$ 11,770

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



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	2022/23	2022/23	2021/22	2022/23 to 2021/22
Revenues by Fund:				
220 - Lighting & Landscape MD	\$ 2,522	\$ 50	\$ -	\$ 50
221 - Zone 1-Mission Oaks MD1A	824	20	-	20
222 - Zone 2-Wittenberg MD	31	-	-	-
223 - Zone 3-Armitos Strm Basin	2	-	-	-
224 - Zone 4-Mission Oaks In MD	52	1	-	1
225 - Zone 5-Presley MD	17	-	-	-
226 - Zone 6-Spanish Hills MD	22	1	-	1
227 - Zone 7-Sares/Regis MD	8	-	-	-
228 - Zone 8-Vista Las Posas MD	32	-	-	-
230 - Zone 10-Adolfo Glen III MD	30	1	-	1
231 - Zone 9-Adolfo Glen II MD	42	-	-	-
Total Revenues	3,582	73	-	73
Expenditures by Fund:				
220 - Lighting & Landscape MD	5,585	80	156	76
221 - Zone 1-Mission Oaks MD1A	1,264	-	1	1
222 - Zone 2-Wittenberg MD	41	-	-	-
223 - Zone 3-Armitos Strm Basin	3	-	-	-
224 - Zone 4-Mission Oaks In MD	52	-	-	-
225 - Zone 5-Presley MD	22	-	-	-
226 - Zone 6-Spanish Hills MD	23	-	1	1
227 - Zone 7-Sares/Regis MD	9	-	-	-
228 - Zone 8-Vista Las Posas MD	41	1	1	-
230 - Zone 10-Adolfo Glen III MD	32	-	-	-
231 - Zone 9-Adolfo Glen II MD	44	-	-	-
Total Expenditures	7,116	81	159	78
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,534)	(8)	(159)	151
Other Financing Sources (Uses):				
Transfers in	2,984	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	2,984	-	-	-
Net Change in Fund Balance	(550)	(8)	(159)	151
Fund Balance, Beginning of Year	550	550	2,059	(1,509)
Ending Fund Balance	\$ -	\$ 542	\$ 1,900	\$ (1,358)

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



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	<u>2022/23</u>	<u>2022/23</u>	<u>2021/22</u>	<u>2022/23 to 2021/22</u>
Revenues by Fund:				
240 - SIBA Fund	\$ 428	\$ -	\$ -	\$ -
251 - Traffic Mitigation Fund	1,245	-	35	(35)
252 - Bridge Policy Fund	51	94	-	94
253 - Storm Drain Fund	-	-	-	-
261 - Signals Fund	3	-	-	-
262 - Underground Utilities Fund	4	-	-	-
263 - Street Improvements Fund	30	-	-	-
264 - Parking In-lieu Fund	1	-	-	-
Total Revenues	<u>1,762</u>	<u>94</u>	<u>35</u>	<u>59</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 1,762	 94	 35	 59
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(4,965)	-	-	-
Total Other Financing Sources (Uses):	<u>(4,965)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	 (3,203)	 94	 35	 59
 Fund Balance, Beginning of Year	 20,575	 20,575	 20,490	 85
Ending Fund Balance	<u>\$ 17,372</u>	<u>\$ 20,669</u>	<u>\$ 20,525</u>	<u>\$ 144</u>

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



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	<u>2022/23</u>	<u>2022/23</u>	<u>2021/22</u>	<u>2022/23 to 2021/22</u>
Revenues by Fund:				
410 - Capital Improv. Projects	\$ -	\$ -	\$ -	\$ -
429 - Cam Corridor Prjs Area	50	-	-	-
498 - Low-Mod Inc Hsng Asset	5	-	-	-
Total Revenues	<u>55</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures by Fund:				
410 - Capital Improv. Projects	12,490	-	45	45
429 - Cam Corridor Prjs Area	50	-	-	-
498 - Low-Mod Inc Hsng Asset	51	-	-	-
Total Expenditures	<u>12,591</u>	<u>-</u>	<u>45</u>	<u>45</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,536)</u>	<u>-</u>	<u>(45)</u>	<u>45</u>
Other Financing Sources (Uses):				
Transfers in	13,488	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses):	<u>13,488</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>952</u>	<u>-</u>	<u>(45)</u>	<u>45</u>
Fund Balance, Beginning of Year	<u>18,692</u>	<u>18,692</u>	<u>19,746</u>	<u>(1,054)</u>
Ending Fund Balance	<u>\$ 19,644</u>	<u>\$ 18,692</u>	<u>\$ 19,701</u>	<u>\$ (1,009)</u>

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



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	<u>2022/23</u>	<u>2022/23</u>	<u>2021/22</u>	<u>2022/23 to 2021/22</u>
Revenues by Fund:				
208 - Article 8 TDA Fund	\$ 3,283	\$ -	\$ -	\$ -
209 - Article 3 TDA Fund	10	-	-	-
210 - Gas Tax Fund	2,042	133	176	(43)
211 - SB1 Fund	1,600	128	-	128
275 - Air Quality Fund	-	-	-	-
280 - CDBG Fund	402	82	-	82
285 - Library Special Revenue	296	290	195	95
286 - Cable PEG Fees	222	-	-	-
321 - Library Debt Service	-	-	-	-
Total Revenues	<u>7,855</u>	<u>633</u>	<u>371</u>	<u>262</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	427	-	-	-
285 - Library Special Revenue	233	-	-	-
286 - Cable PEG Fees	-	-	-	-
321 - Library Debt Service	495	-	-	-
Total Expenditures	<u>1,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,700</u>	<u>633</u>	<u>371</u>	<u>262</u>
Other Financing Sources (Uses):				
Transfers in	492	-	2	(2)
Transfers out	<u>(7,445)</u>	<u>-</u>	<u>(176)</u>	<u>176</u>
Total Other Financing Sources (Uses):	<u>(6,953)</u>	<u>-</u>	<u>(174)</u>	<u>174</u>
Net Change in Fund Balance	<u>(253)</u>	<u>633</u>	<u>197</u>	<u>436</u>
Fund Balance, Beginning of Year	<u>8,845</u>	<u>8,845</u>	<u>5,973</u>	<u>2,872</u>
Ending Fund Balance	<u>\$ 8,592</u>	<u>\$ 9,478</u>	<u>\$ 6,170</u>	<u>\$ 3,308</u>

ENTERPRISE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended July 2022 (Preliminary)
(dollars in thousands)



	Current Budget	Actual Year-to-Date		Variance with Prior Year Positive (Negative)
	<u>2022/23</u>	<u>2022/23</u>	<u>2021/22</u>	<u>2022/23 to 2021/22</u>
Revenues by Fund:				
805 - Solid Waste	\$ 8,281	\$ 656	\$ -	\$ 656
810 - Transit	1,677	8	(80)	88
815 - Camarillo Ranch Events	668	41	-	41
860 - Water Utility	16,739	1,411	511	900
861 - Reclaimed Water	396	43	1	42
862 - Water Conservation Credit	17	-	-	-
863 - Water Capital Projects	711	1,569	-	1,569
864 - Water Debt Service Fund	-	-	-	-
871 - Sanitary District	15,183	1,284	318	966
872 - CAMSAN Debt Service	1,368	32	-	32
873 - CAMSAN Capital Projects	733	1,424	5	1,419
Total Revenues	45,773	6,468	755	5,713
Expenses by Fund:				
805 - Solid Waste	8,406	73	80	7
810 - Transit	3,174	3	28	25
815 - Camarillo Ranch Events	721	5	48	43
860 - Water Utility	19,498	147	434	287
861 - Reclaimed Water	341	9	21	12
862 - Water Conservation Credit	15	-	-	-
863 - Water Capital Projects	2,025	-	94	94
864 - Water Debt Service Fund	817	-	-	-
871 - Sanitary District	13,859	186	682	496
872 - CAMSAN Debt Service	1,311	-	-	-
873 - CAMSAN Capital Projects	11,130	-	3	3
Total Expenses	61,297	423	1,390	967
 Income (Loss) Before Transfers	 (15,524)	 6,045	 (635)	 6,680
Transfers in	(1,692)	-	-	-
Transfers out	3,187	-	-	-
 *Adjustment to net position (accrual method)	 15,556	 -	 100	 (100)
Changes in Net Position	1,527	6,045	(535)	6,580
 Net Position, Beginning of Year	 196,084	 196,084	 202,037	 (5,953)
 Ending Net Position	 \$ 197,611	 \$ 202,129	 \$ 201,502	 \$ 627

INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
Month Ended July 2022 (Preliminary)
(dollars in thousands)



	Current	Actual		Variance with
	Budget	Year-to-Date		Prior Year
	2022/23	2022/23	2021/22	Positive
				(Negative)
				2022/23 to 2021/22
Revenues by Fund:				
510 - Risk Management	\$ 2,675	\$ 19	\$ 207	\$ (188)
530 - Information Systems	3,128	-	215	(215)
540 - Vehicles & Equipment	1,507	-	114	(114)
550 - City Hall Facility	3,136	-	-	-
551 - Corp Yard Facility	1,670	-	-	-
552 - Police Facility	365	-	34	(34)
553 - Library Facility	1,918	-	84	(84)
555 - Chamber of Commerce	1	-	-	-
Total Revenues	14,400	19	654	(635)
Expenses by Fund:				
510 - Risk Management	2,605	1,704	1,779	75
530 - Information Systems	3,313	207	247	40
540 - Vehicles & Equipment	1,404	14	145	131
550 - City Hall Facility	3,325	10	45	35
551 - Corp Yard Facility	1,543	3	13	10
552 - Police Facility	280	4	16	12
553 - Library Facility	1,548	5	100	95
555 - Chamber of Commerce	2	-	1	1
Total Expenses	14,020	1,947	2,346	399
Income (Loss) Before Transfers	380	(1,928)	(1,692)	(236)
Transfers in	380	-	-	-
Transfers out	-	-	-	-
*Adjustment to net position (accrual method)	4,873	-	5	(5)
Changes in Net Position	5,633	(1,928)	(1,687)	(241)
Net Position, Beginning of Year	33,995	33,995	35,964	(1,969)
Ending Net Position	\$ 39,628	\$ 32,067	\$ 34,277	\$ (2,210)

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

Total Receipts	\$ 10,267,666
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Total Disbursements	\$ 10,268,558
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Fund Balances

<i>Fund Type:</i>	
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General Fund	\$ 90,041,835
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Special Revenue Funds	29,097,318
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Trust Funds *	(42,110,423)
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Debt Service Fund	495,063
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Capital Projects Funds	18,692,183
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Internal Service Funds	32,066,771
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Enterprise Funds	202,128,662
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Total Fund Balances	\$ 330,411,409
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* Successor Agency Fund fund balance includes outstanding bonds.