



Item # 1-1

INFORMATION ONLY

NO ACTION REQUIRED

**DATE:** April 14, 2008

**TO:** City Council

**FROM:** James Cameron, Chief Financial Officer  
Finance Department

A handwritten signature in black ink that reads 'James Cameron'. Below the signature is a stylized, illegible mark.

**SUBJECT:** Monthly Budget Status Reports for the Period Ending March 31, 2008

The monthly budget status reports for revenues and expenses include the General Fund, the Community Development Funds and the Utility Funds for the Period ending March 31, 2008.

JC:SW:ct

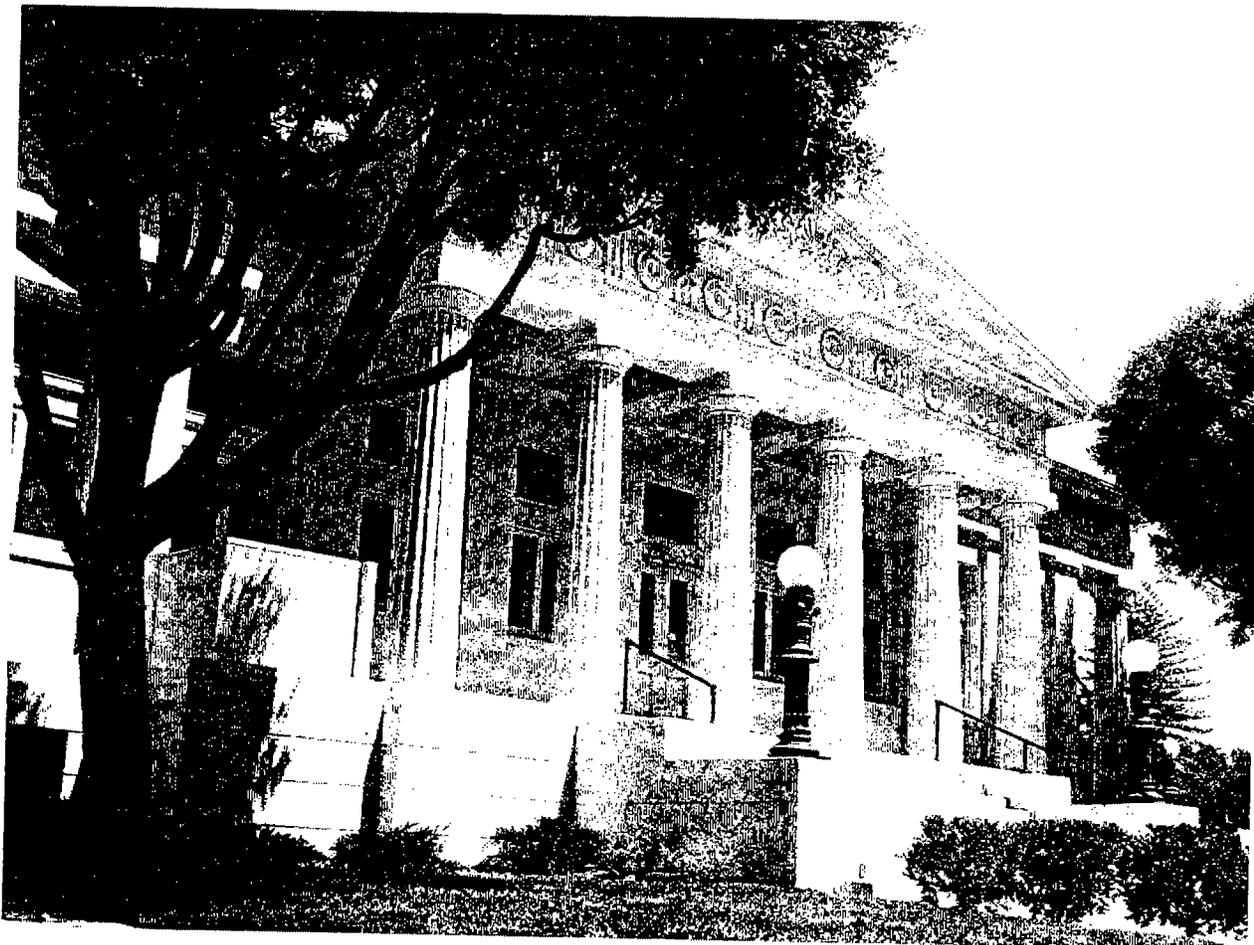
Attachment #1: Monthly Budget Status Reports

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# City of Oxnard

## Monthly Budget Status Reports



For the Month Ended  
March 31, 2008

# General Fund

**City of Oxnard  
General Fund  
Budget Status Report - Revenues and Expenditures  
For the Month Ended March 31, 2008 (FY 2007-2008)  
(Unaudited)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>
<b>REVENUES</b>			
Taxes:			
Property	\$ 41,461,600	\$ 41,461,600	\$ 23,243,211
Sales	27,000,000	27,000,000	17,159,816
Transient occupancy	3,600,000	3,600,000	2,767,170
Other taxes:			
Franchise	4,280,000	4,280,000	1,019,740
Business license (net of refund)	4,685,000	4,685,000	4,363,077
Deed transfer	815,000	815,000	696,965
Penalties/interest on delinquencies	160,000	160,000	101,028
Total taxes	<u>82,001,600</u>	<u>82,001,600</u>	<u>49,351,007</u>
Licenses and permits	3,006,692	3,006,692	1,592,242
Intergovernmental:			
State shared revenue	3,374,500	3,374,500	2,176,309
Local shared revenue	7,858,390	7,858,390	4,818,245
Charges for services:			
General government	167,830	167,830	158,642
Public safety	2,212,467	2,212,467	1,361,482
Community development	2,375,562	2,675,562	2,603,000
Parks and recreation	551,813	752,263	473,621
Other current service charges	1,283,160	1,283,160	1,300,686
Miscellaneous service charges	528,450	528,450	298,843
Services to other programs	4,263,420	4,263,420	2,736,069
Fines and forfeitures	730,000	730,000	434,442
Investment earnings	1,764,601	1,764,601	1,295,929
Miscellaneous	4,180,922	6,755,572	1,160,156
Payments on CDC loan	1,030,560	1,030,560	-
Transfers in	<u>36,750</u>	<u>36,750</u>	<u>36,750</u>
<b>Total revenues</b>	<b><u>\$ 115,366,717</u></b>	<b><u>\$ 118,441,817</u></b>	<b><u>\$ 69,797,423</u></b>
Reserve for encumbrances	<u>\$ -</u>	<u>\$ 3,230,323</u>	<u>\$ 3,230,323</u>
<b>Total funds available</b>	<b><u>\$ 115,366,717</u></b>	<b><u>\$ 121,672,140</u></b>	<b><u>\$ 73,027,746</u></b>

**City of Oxnard  
General Fund  
Budget Status Report - Revenues and Expenditures  
For the Month Ended March 31, 2008 (FY 2007-2008)  
(Unaudited)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>
<b>EXPENDITURES</b>			
General government:			
Legislative			
City council	392,832	394,465	286,109
City treasurer	1,139,508	1,178,146	802,820
City clerk	469,537	509,925	349,259
Administrative and support services			
City manager	1,536,874	1,578,223	1,148,664
City attorney	1,666,878	1,908,088	1,233,194
Financial services	4,159,461	4,302,705	2,611,621
Human resources	1,153,186	1,189,031	938,008
Non-departmental	1,147,133	1,572,146	951,006
Public safety:			
Police	45,874,969	48,113,675	34,691,383
Fire	13,582,263	14,131,062	10,231,160
Transportation:			
Transportation planning and engineering	1,118,080	1,154,170	900,019
Engineering services -design	1,322,207	1,349,581	925,129
Public services administration	719,422	740,813	620,581
Street lighting	1,324,768	1,361,966	981,178
Community development:			
Planning and environmental services	2,056,815	5,418,039	1,589,190
Economic development and tourism service	654,388	754,388	754,388
Development and construction services	4,425,570	4,545,987	3,077,072
Development support/public projects	526,396	547,065	334,226
Housing services	277,877	289,368	183,100
Neighborhood services	350,480	366,859	226,786
Human services	2,754,211	2,775,441	1,917,936
Culture and leisure:			
Recreation services	2,784,088	3,180,138	2,530,525
Carnegie art museum	441,209	451,547	242,260
Park and public grounds	8,521,750	9,006,905	6,789,022
Library services	4,832,578	5,055,980	3,476,076
Capital outlay	1,583,991	1,873,745	994,248
Loan to CDC	1,030,560	1,030,560	1,030,560
Reserve for appropriation/contingencies	2,510,000	124,147	-
Transfers out	5,081,836	9,353,417	831,212
<b>Total expenditures</b>	<b>\$ 113,438,867</b>	<b>\$ 124,257,582</b>	<b>\$ 80,646,732</b>

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# Community Development Commission Funds

**City of Oxnard**  
**Community Development Commission - CCRP and Downtown Renewal Project**  
**Budget Status Report - Revenues and Expenditures**  
**For the Month Ended March 31, 2008 (FY2007-2008)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	\$ 4,610,000	\$ 4,610,000	\$ 3,016,323
Interest	22,221	22,221	196,622
Rental income	15,000	15,000	15,250
Loan from Gen. Fund	600,000	600,000	600,000
Miscellaneous	23,281	23,281	66,835
<b>Total revenues</b>	<b>\$ 5,270,502</b>	<b>\$ 5,270,502</b>	<b>\$ 3,895,030</b>
Reserved for encumbrances	-	-	-
Reserved for authorized projects	-	876,223	876,223
<b>Total funds available</b>	<b>\$ 5,270,502</b>	<b>\$ 6,146,725</b>	<b>\$ 4,771,253</b>
<b>EXPENDITURES</b>			
Administrative costs			
Salaries and wages	-	-	-
County administrative charges	59,855	59,855	9,144
Assessment district payment	120,000	120,000	63,290
Tax increment pass-through	63,000	63,000	73,858
Indirect prorated cost charges	114,699	114,699	86,024
Interfund prorated charges	559,993	559,993	419,995
Other administrative costs	24,886	24,886	3,624
Capital outlay			
Professional services	611,928	611,928	382,436
Project improvements	150,000	1,026,223	25,193
Debt service			
Principal	640,000	640,000	640,000
Interest and fiscal charges	728,499	728,499	728,498
Loan principal payments	600,000	600,000	-
Loan interest payments	156,000	156,000	-
Transfer out (20% set-aside)	922,000	922,000	603,265
<b>Total expenditures</b>	<b>\$ 4,750,860</b>	<b>\$ 5,627,083</b>	<b>\$ 3,035,327</b>

City of Oxnard  
 Community Development Commission - Southwinds Project  
 Budget Status Report - Revenues and Expenditures  
 For the Month Ended March 31, 2008 (FY2007-2008)  
 (Unaudited)

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 1,581,000	\$ 1,581,000	\$ 880,443
Interest	34,248	34,248	101,161
Rental income	-	-	-
Loan from Gen. Fund	430,560	430,560	430,560
Miscellaneous	-	-	-
<b>Total revenues</b>	<b>\$ 2,045,808</b>	<b>\$ 2,045,808</b>	<b>\$ 1,412,164</b>
Reserved for encumbrances	-	-	-
Reserved for authorized projects	-	2,964,083	2,964,083
<b>Total funds available</b>	<b>\$ 2,045,808</b>	<b>\$ 5,009,891</b>	<b>\$ 4,376,247</b>
<b>EXPENDITURES</b>			
Administrative costs			
Salaries and Wages	-	-	-
County administrative charges	18,500	18,500	3,627
Assessment district payment	-	-	-
Tax increment pass-through	93,000	93,000	44,864
Indirect prorated cost charges	30,847	30,847	23,135
Interfund prorated charges	115,861	115,861	86,896
Other administrative costs	39,216	39,216	6,209
Capital outlay			
Professional services	43,826	43,826	12,618
Project improvements	-	2,964,083	-
Debt service			
Principal	45,000	45,000	45,000
Interest and fiscal charges	131,412	131,412	131,411
Loan principal payments	430,560	430,560	-
Loan interest payments	25,834	25,834	-
Transfer out (20% set-aside)	316,000	316,000	176,089
<b>Total expenditures</b>	<b>\$ 1,290,056</b>	<b>\$ 4,254,139</b>	<b>\$ 529,849</b>

**City of Oxnard**  
**Community Development Commission - Ormond Beach Project**  
**Budget Status Report - Revenues and Expenditures**  
**For the Month Ended March 31, 2008 (FY2007-2008)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	\$ 2,847,000	\$ 2,847,000	\$ 1,550,778
Interest	41,574	41,574	63,333
Rental income	-	-	-
Loan from Gen. Fund	-	-	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<b>\$ 2,888,574</b>	<b>\$ 2,888,574</b>	<b>\$ 1,614,111</b>
Reserved for encumbrances	-	-	-
Reserved for authorized projects	-	5,474,429	5,474,429
<b>Total funds available</b>	<b>\$ 2,888,574</b>	<b>\$ 8,363,003</b>	<b>\$ 7,088,540</b>
<b>EXPENDITURES</b>			
Administrative costs			
Salaries and wages	-	-	-
County administrative charges	40,300	40,300	927
Assessment district payment	-	-	-
Tax increment pass-through	1,338,000	1,338,000	728,079
Indirect prorated cost charges	18,776	18,776	14,082
Interfund prorated charges	193,101	193,101	144,826
Other administrative costs	16,832	16,832	28,248
Capital outlay			
Professional services	32,859	32,859	44,390
Project improvements	-	5,474,429	26,698
Debt service			
Principal	75,000	75,000	75,000
Interest and fiscal charges	229,801	229,801	229,800
Loan principal payments	-	-	-
Loan interest payments	-	-	-
Transfer out (20% set-aside)	569,400	569,400	310,156
<b>Total expenditures</b>	<b>\$ 2,514,069</b>	<b>\$ 7,988,498</b>	<b>\$ 1,602,206</b>

City of Oxnard  
 Community Development Commission - HERO Project  
 Budget Status Report - Revenues and Expenditures  
 For the Month Ended March 31, 2008 (FY2007-2008)  
 (Unaudited)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	\$ 7,500,000	\$ 7,500,000	\$ 5,401,350
Interest	153,611	153,611	352,850
Rental income	-	-	-
Loan from Gen. Fund	-	-	-
Miscellaneous	80,000	80,000	56,000
<b>Total revenues</b>	<b>\$ 7,733,611</b>	<b>\$ 7,733,611</b>	<b>\$ 5,810,200</b>
Reserved for encumbrances	-	-	-
Reserved for authorized projects	-	11,006,814	11,006,814
<b>Total funds available</b>	<b>\$ 7,733,611</b>	<b>\$ 18,740,425</b>	<b>\$ 16,817,014</b>
<b>EXPENDITURES</b>			
Administrative costs			
Salaries and wages	-	-	-
County administrative charges	80,575	80,575	40,351
Assessment district payment	-	-	-
Tax increment pass-through	1,500,000	1,500,000	971,266
Indirect prorated cost charges	31,718	31,718	23,789
Interfund prorated charges	675,853	675,853	506,890
Other administrative costs	67,332	67,332	23,751
Capital outlay			
Professional services	1,268,125	1,268,125	667,288
Project improvements	500,000	11,506,814	76,280
Debt service			
Principal	140,000	140,000	140,000
Interest and fiscal charges	561,410	561,410	561,409
Loan principal payments	-	-	-
Loan interest payments	-	-	-
Transfer out (20% set-aside)	1,500,000	1,500,000	1,080,270
<b>Total expenditures</b>	<b>\$ 6,325,013</b>	<b>\$ 17,331,827</b>	<b>\$ 4,091,294</b>

**City of Oxnard**  
**Community Development Commission - Housing-Set-Aside**  
**Budget Status Report - Revenues and Expenditures**  
**For the Month Ended March 31, 2008 (FY2007-2008)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Interest	62,957	62,957	220,522
Rental income	-	-	-
Loan from Gen. Fund	-	-	-
Miscellaneous	-	-	10,627
Transfer in (20% set-aside)	<u>3,307,400</u>	<u>3,307,400</u>	<u>2,169,779</u>
<b>Total revenues</b>	<b><u>\$ 3,370,357</u></b>	<b><u>\$ 3,370,357</u></b>	<b><u>\$ 2,400,928</u></b>
Reserved for encumbrances	-	-	-
Reserved for authorized projects	-	<u>3,976,687</u>	<u>3,976,687</u>
<b>Total funds available</b>	<b><u>\$ 3,370,357</u></b>	<b><u>\$ 7,347,044</u></b>	<b><u>\$ 6,377,615</u></b>
<b>EXPENDITURES</b>			
Administrative costs			
Salaries and wages	466,300	466,300	345,558
County administrative charges	-	-	-
Assessment district payment	-	-	-
Tax increment pass-through	-	-	-
Indirect prorated cost charges	-	-	-
Interfund prorated charges	386,201	386,201	289,651
Other administrative costs	95,245	95,245	24,327
Capital outlay			
Professional services	-	-	328,918
Project improvements	410,000	6,196,687	2,811,529
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Loan principal payments	-	-	-
Loan interest payments	-	-	-
Transfer out (20% set-aside)	-	-	-
<b>Total expenditures</b>	<b><u>\$ 1,357,746</u></b>	<b><u>\$ 7,144,433</u></b>	<b><u>\$ 3,799,983</u></b>

# Utility Funds

ATTACHMENT NO. \_\_\_\_\_

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City of Oxnard, California  
 Water Funds  
 Budget Status Report - Revenues and Expenses  
 For the Month Ended March 31, 2008 (FY 2007-2008)  
 (Unaudited)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services	\$ 27,896,873	\$ 28,929,064	\$ 23,868,429
Miscellaneous and reimbursements	-	-	4,582
Interest income	762,360	762,360	795,916
Transfers in	-	-	-
<b>Total revenues</b>	<b>\$ 28,659,233</b>	<b>\$ 29,691,424</b>	<b>\$ 24,668,927</b>
Reserved for encumbrance	-	-	-
Reserved for authorized projects	-	39,674,519	39,674,519
<b>Total funds available</b>	<b>\$ 28,659,233</b>	<b>\$ 69,365,943</b>	<b>\$ 64,343,446</b>
<b>EXPENSES</b>			
Salaries and wages	3,895,755	3,967,346	2,917,047
Contractual services	1,477,750	1,696,488	742,456
Operating supplies	13,323,200	14,284,380	11,009,352
Utilities	587,424	587,424	189,165
General and administrative	3,070,088	3,092,418	2,261,050
Repairs and maintenance	273,686	273,686	237,020
Capital outlay	2,200,000	42,078,517	14,165,090
Principal payments	1,235,000	1,235,000	229,167
Transfers out	-	-	-
Interest expense	2,596,330	2,596,330	2,803,423
<b>Total expenses</b>	<b>\$ 28,659,233</b>	<b>\$ 69,811,589</b>	<b>\$ 34,553,770</b>

City of Oxnard, California  
WasteWater Fund - Treatment  
Budget Status Report - Revenues and Expenses  
For the Month Ended March 31, 2008 (FY 2007-2008)  
(Unaudited)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services	\$ 14,005,302	\$ 14,492,302	\$ 10,993,744
Miscellaneous and reimbursements	100,000	100,000	4,955
Interest income	300,000	2,596,200	560,371
Transfers in	3,879,400	3,879,400	3,879,400
<b>Total revenues</b>	<b>\$ 18,284,702</b>	<b>\$ 21,067,902</b>	<b>\$ 15,438,470</b>
Reserved for encumbrance	-	-	-
Reserved for authorized projects	-	10,930,711	10,930,711
<b>Total funds available</b>	<b>\$ 18,284,702</b>	<b>\$ 31,998,613</b>	<b>\$ 26,369,181</b>
<b>EXPENSES</b>			
Salaries and wages	4,533,629	4,533,629	3,297,989
Contractual services	818,699	1,039,139	572,460
Operating supplies	1,473,985	2,143,346	1,311,431
Utilities	2,466,320	2,468,804	2,107,088
General and administrative	1,362,737	1,447,802	1,075,660
Repairs and maintenance	148,805	195,357	86,015
Capital outlay	915,000	14,441,912	7,500,052
Principal payments	2,260,000	2,260,000	-
Transfers out	-	-	-
Interest expense	4,103,398	4,103,398	2,246,904
<b>Total expenses</b>	<b>\$ 18,082,573</b>	<b>\$ 32,633,387</b>	<b>\$ 18,197,599</b>

**City of Oxnard, California**  
**WasteWater Fund - Treatment**  
**Budget Status Report - Revenues and Expenses**  
**For the Month Ended March 31, 2008 (FY 2007-2008)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services	\$ 14,005,302	\$ 14,492,302	\$ 10,993,744
Miscellaneous and reimbursements	100,000	100,000	4,955
Interest income	300,000	2,596,200	560,371
Transfers in	3,879,400	3,879,400	3,879,400
<b>Total revenues</b>	<b>\$ 18,284,702</b>	<b>\$ 21,067,902</b>	<b>\$ 15,438,470</b>
Reserved for encumbrance	-	-	-
Reserved for authorized projects	-	10,930,711	10,930,711
<b>Total funds available</b>	<b>\$ 18,284,702</b>	<b>\$ 31,998,613</b>	<b>\$ 26,369,181</b>
<b>EXPENSES</b>			
Salaries and wages	4,533,629	4,533,629	3,297,989
Contractual services	818,699	1,039,139	572,460
Operating supplies	1,473,985	2,143,346	1,311,431
Utilities	2,466,320	2,468,804	2,107,088
General and administrative	1,362,737	1,447,802	1,075,660
Repairs and maintenance	148,805	195,357	86,015
Capital outlay	915,000	14,441,912	7,500,052
Principal payments	2,260,000	2,260,000	-
Transfers out	-	-	-
Interest expense	4,103,398	4,103,398	2,246,904
<b>Total expenses</b>	<b>\$ 18,082,573</b>	<b>\$ 32,633,387</b>	<b>\$ 18,197,599</b>

**City of Oxnard, California**  
**Environmental Resource Funds**  
**Budget Status Report - Revenues and Expenses**  
**For the Month Ended March 31, 2008 (FY 2007-2008)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services	\$ 38,968,000	\$ 40,607,000	\$ 32,129,342
Intergovernmental	-	98,130	50,493
Miscellaneous and reimbursements	991,215	492,420	341,431
Interest income	140,728	494,828	23,411
Transfers in	210,104	210,104	-
Proceeds from line of credit	-	3,441,062	-
<b>Total revenues</b>	<b>\$ 40,310,047</b>	<b>\$ 45,343,544</b>	<b>\$ 32,544,677</b>
Reserved for encumbrances	-	-	-
Reserved for authorized projects	-	2,921,047	2,921,047
<b>Total funds available</b>	<b>\$ 40,310,047</b>	<b>\$ 48,264,591</b>	<b>\$ 35,465,724</b>
<b>EXPENSES</b>			
Salaries and wages	6,856,026	6,856,026	4,792,755
Contractual services	14,630,400	14,461,220	11,526,213
Operating supplies	1,022,300	1,101,560	372,550
Utilities	7,911,633	7,911,633	4,908,705
General and administrative	3,774,911	3,783,060	2,694,506
Repairs and maintenance	3,627,551	4,392,921	2,770,559
Capital outlay	-	6,815,544	830,504
Principal payments	2,091,833	2,091,833	262,604
Transfers out	62,127	62,127	36,750
Interest expense	934,432	934,432	476,459
<b>Total expenses</b>	<b>\$ 40,911,213</b>	<b>\$ 48,410,356</b>	<b>\$ 28,671,605</b>