



Item # J-1

INFORMATION ONLY

NO ACTION REQUIRED

**DATE:** October 20, 2009

**TO:** City Council

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

A handwritten signature in black ink that reads 'James Cameron'. Below the signature are several loops and flourishes.

**SUBJECT:** Monthly Budget Status Report for the Period Ending September, 2009

The monthly budget status report for revenues and expenses include both Governmental and Enterprise Funds for the Period ending September, 2009. Because this report includes year-end accruals for fiscal year 2009, there are timing issues on offsetting revenues and expenditures.

JC:MM:tr

Attachment #1: Monthly Budget Status Reports

**City of Oxnard  
Monthly Budget Status Report  
For the Period Ending September 30, 2009**

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**City of Oxnard  
General Fund  
Budget Status Report  
For the Month Ended September 30, 2009 (FY 2009-2010)  
(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u> <sup>a</sup>
<b>OPERATING REVENUES AND EXPENDITURES</b>			
<b>Operating Revenues</b>			
Taxes:			
Property Taxes	\$ 41,460,000	\$ 41,460,000	\$ 417,565 <sup>b</sup>
Property Tax in-lieu of Vehicle License Fee	-	-	-
Sales Tax	22,543,000	22,543,000	2,324,355 <sup>c</sup>
Other Taxes and Fees	13,822,000	13,822,000	5,057,184
Licenses and Permits	1,694,800	1,694,800	376,381
Intergovernmental	10,341,000	10,341,000	2,222,811
Charges for Services	10,991,500	10,991,500	2,004,439
Fines and Forfeitures	679,700	679,700	196,813
Investment Earnings	968,000	968,000	119,228
Miscellaneous	<u>3,148,100</u>	<u>3,167,100</u>	<u>1,013,123</u>
<b>Total Operating Revenues</b>	<b>\$ 105,648,100</b>	<b>\$ 105,667,100</b>	<b>\$ 13,731,899</b>
<b>Operating Expenditures</b>			
General Government	8,697,349	9,360,970	2,521,128
Public Safety	64,739,130	64,066,803	14,344,150
Transportation	3,211,391	3,281,154	751,446
Community Development	7,766,417	7,888,288	2,088,485
Culture and Recreation	<u>22,184,648</u>	<u>22,290,008</u>	<u>4,946,236</u>
<b>Total Operating Expenditures</b>	<b>\$ 106,598,935</b>	<b>\$ 106,887,223</b>	<b>\$ 24,651,445</b>
<b>NET REVENUES FROM OPERATIONS</b>	<b>\$ (950,835)</b>	<b>\$ (1,220,123)</b>	<b>\$ (10,919,546)</b>

**Notes:**

- a Actual amounts reflect accruals for receipts recognized in the prior year.
- b Current year receipts adjusted for FY 09 Property Tax accrual of \$1,078,041
- c Current year receipts adjusted for year-end accrual of - \$2,449,067 to prior year and recognition of October receipt for September activity

**City of Oxnard  
General Fund  
Budget Status Report  
For the Month Ended September 30, 2009 (FY 2009-2010)  
(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u> <sup>a</sup>
<b>NON-OPERATING SOURCES AND USES</b>			
Non-operating Sources			
Payments on CDC loan	\$ 1,030,000	\$ 1,030,000	\$ -
Transfers in	4,612,905	4,612,905	-
Other Non-recurring Sources	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Sub-total Non-operating Sources	<u>6,642,905</u>	<u>6,642,905</u>	<u>-</u>
Non-operating Uses			
Capital outlay	383,369	221,862	31,452
Loan to CDC	1,030,560	1,030,560	1,030,560
Reserve for appropriation/contingencies	250,000	250,000	-
Transfers out	<u>4,028,141</u>	<u>4,259,743</u>	<u>236,953</u>
Sub-total Non-operating Uses	<u>5,692,070</u>	<u>5,762,165</u>	<u>1,298,965</u>
<b>NET NON-OPERATING SOURCES AND USES</b>	<b>\$ 950,835</b>	<b>\$ 880,740</b>	<b>\$ (1,298,965)</b>
<b>USE OF FUND BALANCE</b>			
Appropriated Fund Balance	-	-	-
Designated for Deferred Revenue and Advances	-	-	-
Use of Reserve for Encumbrances	-	339,383	339,383
From Availble Fund Balance	<u>-</u>	<u>-</u>	<u>11,879,128</u> <sup>f</sup>
<b>TOTAL USE OF FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 339,383</b>	<b>\$ 12,218,511</b>
<b>FISCAL YEAR BALANCE</b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$ -</u></u></b>

**Notes:**

f Temporary use of fund balance due to lag in property taxes and recognition of future years.

**City of Oxnard**  
**Other Governmental Funds**  
**Budget Status Report**  
**For the Month Ended September 30, 2009 (FY 2009-2010)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u>
<b>OPERATING REVENUES AND EXPENDITURES</b>			
<b>Operating Revenues</b>			
Taxes	\$ 12,898,128	\$ 12,898,128	\$ 2,779,804
Licenses and Permits	900,969	900,969	661,139
Intergovernmental	9,708,663	66,268,971	661,723
Growth and Development Fees	3,799,360	3,799,360	705,129
Charges for services	20,900	20,900	7,090
Fines and forfeitures	451,700	451,700	49,548
Investment Earnings	956,159	956,159	213,533
Special Assessments	8,899,348	8,899,348	377,716
Miscellaneous	804,485	887,923	285,733
<b>Total Operating Revenues</b>	<b>\$ 38,439,712</b>	<b>\$ 95,083,458</b>	<b>\$ 5,741,415</b>
<b>Operating Expenditures</b>			
General Government	578,945	578,945	86,354
Public Safety	17,429,355	20,990,187	4,108,555
Transportation	6,100,959	6,160,673	1,389,292
Community Development	2,274,148	5,880,656	597,940
Culture and Recreation	5,779,355	6,288,000	1,444,132
<b>Total Operating Expenditures</b>	<b>\$ 32,162,762</b>	<b>\$ 39,898,461</b>	<b>\$ 7,626,273</b>
<b>NET REVENUES FROM OPERATIONS</b>	<b>\$ 6,276,950</b>	<b>\$ 55,184,997</b>	<b>\$ (1,884,858)</b>
<b>NON-OPERATING SOURCES AND USES</b>			
<b>Non-operating Sources</b>			
Transfers in	4,243,475	4,776,475	-
Sub-total Non-operating Sources	4,243,475	4,776,475	-
<b>Non-operating Uses</b>			
Interest Expense	4,603,551	2,975,530	639,456
Payment of Principal	2,588,551	1,988,751	528,887
Capital Outlay	4,567,843	105,460,211	1,752,412
Transfers out	1,784,627	1,784,627	-
Sub-total Non-operating Uses	13,544,572	112,209,119	2,920,755
<b>NET NON-OPERATING SOURCES AND USES</b>	<b>\$ (9,301,097)</b>	<b>\$ (107,432,644)</b>	<b>\$ (2,920,755)</b>
<b>DEBT FINANCING &amp; USE OF FUND BALANCE</b>			
Designated for Authorized Projects & Encumbrances	-	45,211,798	-
Appropriated Fund Balance	3,024,147	7,035,849	7,035,849
From Available Fund Balance	-	-	-
<b>TOTAL USE OF FUND BALANCE</b>	<b>\$ 3,024,147</b>	<b>\$ 52,247,647</b>	<b>\$ 7,035,849</b>
<b>FISCAL YEAR BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,230,236</b>

Notes:

**City of Oxnard**  
**Community Development**  
**Budget Status Report**  
**For the Month Ended September 30, 2009 (FY 2009-2010)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u> <sup>a</sup>
<b>OPERATING REVENUES AND EXPENDITURES</b>			
<b>Operating Revenues</b>			
Taxes	\$ 21,421,000	\$ 21,421,000	\$ 91,055 <sup>b</sup>
Rental Income	15,000	15,000	82,789
Miscellaneous and Reimbursements	<u>103,281</u>	<u>103,281</u>	<u>21,144</u>
<b>Total Operating Revenues</b>	<b>\$ 21,539,281</b>	<b>\$ 21,539,281</b>	<b>\$ 194,988</b>
<b>Operating Expenditures</b>			
Salaries and Wages	495,687	495,687	90,972
County Charges	199,230	199,230	5,305
Assessment District Payment	132,300	132,300	-
General and Administrative	<u>2,390,093</u>	<u>2,390,093</u>	<u>907,117</u>
<b>Total Operating Expenditures</b>	<b>\$ 3,217,310</b>	<b>\$ 3,217,310</b>	<b>\$ 1,003,394</b>
<b>NET REVENUES FROM OPERATIONS</b>	<b>\$ 18,321,971</b>	<b>\$ 18,321,971</b>	<b>\$ (808,406)</b>
<b>NON-OPERATING SOURCES AND USES</b>			
<b>Non-operating Sources</b>			
Transfers In	4,285,200	4,285,200	18,211
Investment Earnings	312,604	312,604	172,655
Loan	<u>1,030,560</u>	<u>1,030,560</u>	<u>1,030,560</u>
<b>Sub-total Non-operating Sources</b>	<b>5,628,364</b>	<b>5,628,364</b>	<b>1,221,426</b>
<b>Non-operating Uses</b>			
Capital Outlay	2,472,043	32,739,352	6,176,064
Interest Expense	2,298,634	4,604,138	1,068,140
Tax Increment Pass Through	4,411,123	4,411,123	559,718
Transfers out	<u>4,285,200</u>	<u>4,285,200</u>	<u>24,005</u>
<b>Sub-total Non-operating Uses</b>	<b>13,467,000</b>	<b>46,039,813</b>	<b>7,827,927</b>
<b>NET NON-OPERATING SOURCES AND USES</b>	<b>\$ (7,838,636)</b>	<b>\$ (40,411,449)</b>	<b>\$ (6,606,501)</b>
<b>DEBT FINANCING &amp; USE OF FUND BALANCE</b>			
Payment of Principal	(2,310,560)	(2,310,560)	(1,280,000)
Designated for Authorized Projects & Encumbrances	-	27,287,518	890,769
Bond Proceeds	-	-	-
Appropriated Fund Balance	-	5,285,295	5,285,295
To/From Capital Reserve	<u>(8,172,775)</u>	<u>(8,172,775)</u>	<u>2,518,843</u>
<b>NET USE OF BONDS AND OTHER DEBT FINANCING</b>	<b>\$ (10,483,335)</b>	<b>\$ 22,089,478</b>	<b>\$ 7,414,907</b>
<b>FISCAL YEAR BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- a Actual amounts reflect accruals for receipts recognized in the prior year.
- b Property Tax Payments Received in December and April.

**City of Oxnard  
Water Funds  
Budget Status Report  
For the Month Ended September 30, 2009 (FY 2009-2010)  
(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u>
<b>OPERATING REVENUES AND EXPENDITURES</b>			
<b>Operating Revenues</b>			
Charges for Services	\$ 38,635,000	\$ 38,635,000	\$ 7,955,575
Security/Contamination Prevention Fees	505,618	505,618	36,720
Miscellaneous and Reimbursements	453,100	453,100	166
<b>Total Operating Revenues</b>	<u>\$ 39,593,718</u>	<u>\$ 39,593,718</u>	<u>\$ 7,992,461</u>
<b>Operating Expenditures</b>			
Salaries and Wages	4,519,379	4,519,379	1,097,435
Operating Supplies	1,184,600	939,422	299,681
Water Acquisition	13,717,700	13,717,700	1,323,178
Contracts and Services	2,029,624	2,531,829	611,211
General and Administrative	3,036,146	3,389,146	721,833
<b>Total Operating Expenditures</b>	<u>\$ 24,487,449</u>	<u>\$ 25,097,476</u>	<u>\$ 4,053,338</u>
<b>NET REVENUES FROM OPERATIONS</b>	<b>\$ 15,106,269</b>	<b>\$ 14,496,242</b>	<b>\$ 3,939,123</b>
<b>NON-OPERATING SOURCES AND USES</b>			
<b>Non-operating Sources</b>			
Transfers In	160,000	160,000	-
Investment Earnings	777,400	777,400	112,353
Line of credit		290,000	-
Connection Fees	592,300	592,300	356,941
<b>Sub-total Non-operating Sources</b>	<u>1,529,700</u>	<u>1,819,700</u>	<u>469,294</u>
<b>Non-operating Uses</b>			
Capital Outlay (non-debt financed)	285,400	19,898,130	311,094
Interest Expense	5,154,195	5,163,195	783,545
Other Non-recurring Uses	92,271	-	-
Transfers out	-	-	-
<b>Sub-total Non-operating Uses</b>	<u>5,531,866</u>	<u>25,061,325</u>	<u>1,094,639</u>
<b>NET NON-OPERATING SOURCES AND USES</b>	<b>\$ (4,002,166)</b>	<b>\$ (23,241,625)</b>	<b>\$ (625,345)</b>
<b>DEBT FINANCING &amp; USE OF FUND BALANCE</b>			
Payment of Principal	(2,105,000)	(2,126,000)	(275,000)
Designated for Authorized Projects & Encumbrances	-	19,322,730	-
Use of Bond Principal	-	-	-
To/From Capital Reserve	(8,999,103)	(8,451,347)	(3,038,778)
<b>NET USE OF BONDS AND OTHER DEBT FINANCING</b>	<u>\$ (11,104,103)</u>	<u>\$ 8,745,383</u>	<u>\$ (3,313,778)</u>
<b>FISCAL YEAR BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

**City of Oxnard  
Wastewater Funds  
Budget Status Report  
For the Month Ended September 30, 2009 (FY 2009-2010)  
(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u>
<b>OPERATING REVENUES AND EXPENDITURES</b>			
<b>Operating Revenues</b>			
Charges for Services	\$ 23,351,200	\$ 23,351,200	\$ 4,134,299
Miscellaneous and Reimbursements	1,151,500	1,151,500	(6,296)
<b>Total Operating Revenues</b>	<b>\$ 24,502,700</b>	<b>\$ 24,502,700</b>	<b>\$ 4,128,003</b>
<b>Operating Expenditures</b>			
Salaries and Wages	6,519,325	6,519,325	1,492,892
Operating Supplies	2,014,688	2,017,186	312,441
Contracts and Services	5,296,561	5,447,437	1,101,658
General and Administrative	2,741,723	2,741,723	626,478
<b>Total Operating Expenditures</b>	<b>\$ 16,572,297</b>	<b>\$ 16,725,671</b>	<b>\$ 3,533,469</b>
<b>NET REVENUES FROM OPERATIONS</b>	<b>\$ 7,930,403</b>	<b>\$ 7,777,029</b>	<b>\$ 594,534</b>
<b>NON-OPERATING SOURCES AND USES</b>			
<b>Non-operating Sources</b>			
Transfers In	3,950,000	3,950,000	-
Investment Earnings	531,400	531,400	75,761
Other Reimbursements	-	-	-
Line of credit	-	465,000	-
Connection Fees	1,719,900	1,719,900	342,552
<b>Sub-total Non-operating Sources</b>	<b>6,201,300</b>	<b>6,666,300</b>	<b>418,313</b>
<b>Non-operating Uses</b>			
Capital Outlay (non-debt financed)	194,500	13,992,219	611,152
Interest Expense	7,064,791	7,338,436	15,099
Transfers out	-	6,883,300	-
<b>Sub-total Non-operating Uses</b>	<b>7,259,291</b>	<b>28,213,955</b>	<b>626,251</b>
<b>NET NON-OPERATING SOURCES AND USES</b>	<b>\$ (1,057,991)</b>	<b>\$ (21,547,655)</b>	<b>\$ (207,938)</b>
<b>DEBT FINANCING &amp; USE OF FUND BALANCE</b>			
Payment of Principal	(3,255,000)	(3,282,300)	-
Designated for Authorized Projects & Encumbrances	-	12,879,798	-
Capital Outlay (debt financed)	-	-	-
Appropriated Fund Balance	-	917,921	917,921
To/From Capital Reserve	(3,617,412)	3,255,207	(1,304,517)
<b>NET USE OF BONDS AND OTHER DEBT FINANCING</b>	<b>\$ (6,872,412)</b>	<b>\$ 13,770,626</b>	<b>\$ (386,596)</b>
<b>FISCAL YEAR BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Notes:

**City of Oxnard**  
**Environmental Resources**  
**Budget Status Report**  
**For the Month Ended September 30, 2009 (FY 2009-2010)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u>
<b>OPERATING REVENUES AND EXPENDITURES</b>			
<b>Operating Revenues</b>			
Charges for Services	\$ 40,509,400	\$ 40,509,400	\$ 8,324,672
Miscellaneous and Reimbursements	400,200	400,200	54,315
<b>Total Operating Revenues</b>	<u>\$ 40,909,600</u>	<u>\$ 40,909,600</u>	<u>\$ 8,378,987</u>
<b>Operating Expenditures</b>			
Salaries and Wages	6,743,914	6,743,914	1,617,709
Operating Supplies	916,200	691,960	48,839
Contracts and Services	27,135,893	27,245,050	4,784,234
General and Administrative	3,863,142	3,774,942	874,758
<b>Total Operating Expenditures</b>	<u>\$ 38,659,149</u>	<u>\$ 38,455,866</u>	<u>\$ 7,325,540</u>
<b>NET REVENUES FROM OPERATIONS</b>	<b>\$ 2,250,451</b>	<b>\$ 2,453,734</b>	<b>\$ 1,053,447</b>
<b>NON-OPERATING SOURCES AND USES</b>			
<b>Non-operating Sources</b>			
Transfers In	-	-	-
Investment Earnings	135,100	135,100	192
Line of credit		336,000	-
Connection Fees	116,000	116,000	22,472
<b>Sub-total Non-operating Sources</b>	<u>251,100</u>	<u>587,100</u>	<u>22,664</u>
<b>Non-operating Uses</b>			
Capital Outlay (non-debt financed)	-	561,564	75,804
Interest Expense	749,971	758,671	554
Other Non-recurring Uses	-	-	-
Transfers out	62,132	62,132	-
<b>Sub-total Non-operating Uses</b>	<u>812,103</u>	<u>1,382,367</u>	<u>76,358</u>
<b>NET NON-OPERATING SOURCES AND USES</b>	<b>\$ (561,003)</b>	<b>\$ (795,267)</b>	<b>\$ (53,694)</b>
<b>DEBT FINANCING &amp; USE OF FUND BALANCE</b>			
Payment of Principal	(2,142,209)	(2,162,509)	(12,230)
Designated for Authorized Projects & Encumbrances	-	22,281	22,281
Capital Outlay (debt financed)	-	-	-
Appropriated Fund Balance	-	29,000	29,000
To/From Capital Reserve	452,761	452,761	(1,038,804)
<b>NET USE OF BONDS AND OTHER DEBT FINANCING</b>	<u>\$ (1,689,448)</u>	<u>\$ (1,658,467)</u>	<u>\$ (999,753)</u>
<b>FISCAL YEAR BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

**City of Oxnard**  
**Other Enterprise Funds**  
**Budget Status Report**  
**For the Month Ended September 30, 2009 (FY 2009-2010)**  
**(Unaudited)**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Amounts</u>
<b>OPERATING REVENUES AND EXPENDITURES</b>			
<b>Operating Revenues</b>			
Charges for Services	\$ 5,270,950	\$ 5,270,950	\$ 109,857
Miscellaneous and Reimbursements	12,000	12,000	4,673
<b>Total Operating Revenues</b>	<b>\$ 5,282,950</b>	<b>\$ 5,282,950</b>	<b>\$ 114,530</b>
<b>Operating Expenditures</b>			
Salaries and Wages	1,112,257	1,112,257	281,389
Operating Supplies	300	300	260
Contracts and Services	3,671,023	3,671,023	55,906
General and Administrative	336,434	336,434	84,020
<b>Total Operating Expenditures</b>	<b>\$ 5,120,014</b>	<b>\$ 5,120,014</b>	<b>\$ 421,575</b>
<b>NET REVENUES FROM OPERATIONS</b>	<b>\$ 162,936</b>	<b>\$ 162,936</b>	<b>\$ (307,045)</b>
<b>NON-OPERATING SOURCES AND USES</b>			
<b>Non-operating Sources</b>			
Transfers In	1,497,811	1,497,811	236,953
Investment Earnings	50,000	66,366	5,160
<b>Sub-total Non-operating Sources</b>	<b>1,547,811</b>	<b>1,564,177</b>	<b>242,113</b>
<b>Non-operating Uses</b>			
Capital Outlay (non-debt financed)	41,119	20,791,012	20,665,468
Interest Expense	264,547	264,547	-
Transfers out	-	-	-
<b>Sub-total Non-operating Uses</b>	<b>305,666</b>	<b>21,055,559</b>	<b>20,665,468</b>
<b>NET NON-OPERATING SOURCES AND USES</b>	<b>\$ 1,242,145</b>	<b>\$ (19,491,382)</b>	<b>\$ (20,423,355)</b>
<b>DEBT FINANCING &amp; USE OF FUND BALANCE</b>			
Payment of Principal	(825,361)	(825,361)	-
Designated for Authorized Projects & Encumbrances	-	749,893	665,468
Bond Proceeds	-	20,000,000	20,000,000
Appropriated Fund Balance	-	-	-
From Available Fund Balance	-	-	-
To/From Capital Reserve	(579,720)	(596,086)	64,932
<b>NET USE OF BONDS AND OTHER DEBT FINANCING</b>	<b>\$ (1,405,081)</b>	<b>\$ 19,328,446</b>	<b>\$ 20,730,400</b>
<b>FISCAL YEAR BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Notes: