



City of Ojai

Proposed Municipal Budget Fiscal Year 2019 - 2020



THE BEAUTY
OF OJAI



Photos Courtesy of Rudy
Livingston

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City Manager's Budget Message

The Proposed Budget presented to City Council for adoption reflects an attempt to ensure a financially prudent budget that maintains current service levels to residents within the City's available resources. This year's budget was a challenge to balance, with rising expenditures and flat revenues, which has resulted in an approximate \$52,000 funding gap. The City Manager ultimately recommends adopting the budget as presented, using reserves to fill the gap, with direction to return with a mid-year budget review to discuss options to reduce expenditures or increase revenues as needed.

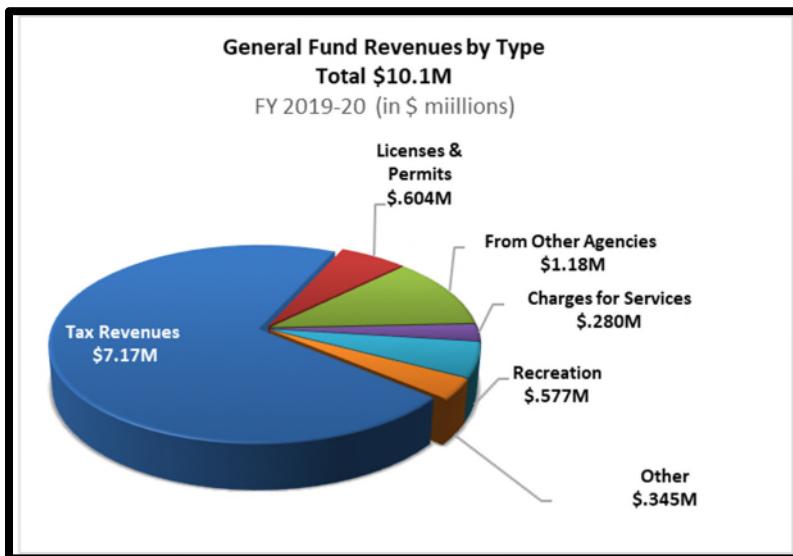
Current Fiscal Year (Projected FY 2018/19 Actuals, as of April 30, 2019)

The City adopted a balanced General Fund budget in FY 2018/19, with an anticipated \$10.15 million in revenues, and an anticipated \$10.15 million in expenditures. The City's updated projections, which are based on actual revenues and expenditures through April 30, 2019, estimate that General Fund revenues will exceed expenditures by approximately \$100,000 at June 30, 2019.

A surplus for this current year would help the City progress towards meeting its reserves goal. The City of Ojai has a goal of maintaining reserves at 50% of the City's General Fund expenditures. Staff projects that General Fund reserves will total approximately \$3.59 million at June 30, 2019, an increase of approximately \$100,000 from the prior year but \$1.57 million below the City's current reserve goal. This means the City has a reserve of approximately 35% of the current General Fund operating budget, which is, 15% short of the 50% goal. As noted above, the proposed FY 19/20 budget would require the use of \$52,000 in reserves, thus resulting in a reduction in the General Fund reserves. The City Manager anticipates returning to Council with an update on revenues and expenditures at the Mid-Year budget review to address this issue.

Revenues

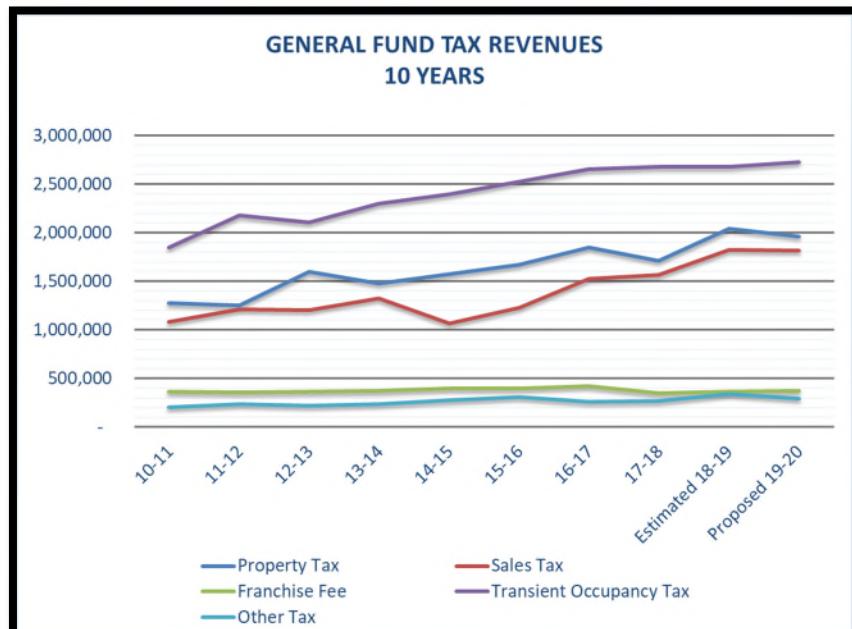
The draft budget anticipates General Fund revenues of \$10.8 million (before TOT transfer) and \$10.16 million (net of TOT transfers), a slight increase from the \$10.15



million budgeted in FY 2018/19. Tax revenues comprise approximately \$7.2 million, or 70% of the General Fund revenues. Transient Occupancy Tax (TOT) revenue once again is expected to make up the biggest portion of that revenue, accounting for \$2.7 million of the City's anticipated General Fund revenues, after the \$682,000 transfer to the City's CIP fund.

Property tax revenue is projected to make up \$1.96 million, a minimal increase from the \$1.95 million anticipated in the adopted FY 2018/19 budget. Sales tax revenues are trending higher, and it is anticipated that they will increase as the local economy continues to slowly expand. Staff projects Sales Tax revenue to increase from \$1.50 million in the adopted FY 2018/19 budget, to approximately \$1.82 million in the proposed FY 2019/20 budget.

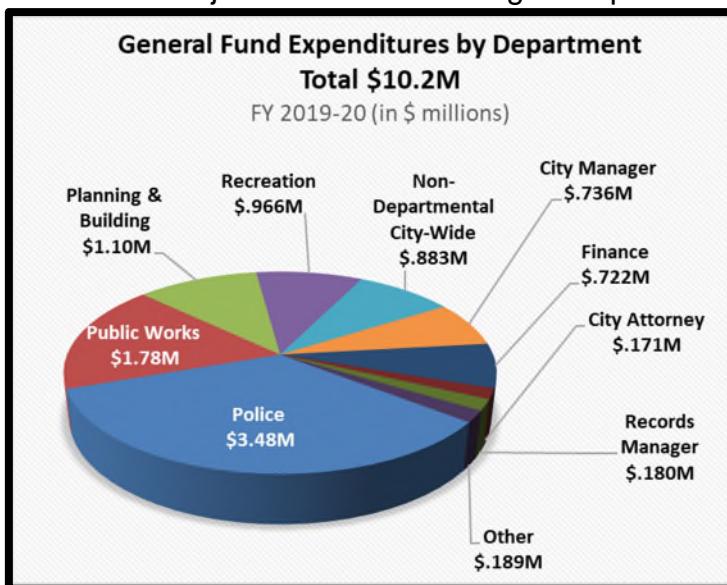
General Fund tax revenues are anticipated to exceed the budgeted amount this fiscal year; however, Licenses and Permit revenues, which are primarily building and planning permit fees, are underperforming by a large amount. The City's adopted budget anticipated \$906,000 in revenues for these services, but staff is projecting that these will only total \$400,000 in the current fiscal year, due to less planning and building activity than expected. Overall, these trends result in relatively flat revenue projections for FY 19/20, as revenues are expected to ultimately fall short of projections in FY 18/19.



Expenditures

For the City of Ojai, 72% (or \$7.4 million) of General Fund expenditures pay for salaries and benefits of employees, and for providing police services. These are the fixed costs to deliver essential services, such as police, public works, and other services, to the residents of Ojai. These are the largest expenditures for the City, with contracted Police

services making up approximately 33%, and all other employee salary and benefits totaling approximately 39% of General Fund expenditures.



increases will particularly impact the City's Recreation Department, and the City may need to look at adjusting fees or staffing for those services to help offset the cost increase. Other salary cost increases are partially offset by a 2% reduction in cost for employee pensions as a result of recent changes requiring employees to contribute a weighted average 3.44% of the total 7% current pension cost.

Historical Perspective:

The City of Ojai continues to be highly dependent upon tax revenue from the tourism industry, by way of TOT, which account for approximately 31.5% of General Fund revenues, and related sales tax revenues (16.7% of total revenues). With approximately 48% of General Fund revenues directly tied to the tourism industry, the City is subject to potentially significant shifts in revenues depending on how the economy is affecting travel and tourism. The City continues to feel some impact from the Thomas Fire, which resulted in the temporary closure of many hotels, restaurants and other businesses in December 2017 and January 2018 and one major hotel that remains closed. This should serve as a reminder of the importance of prudent financial planning, and that budget projections can be impacted greatly by natural disasters or other unforeseen events.

Commitment to Infrastructure:

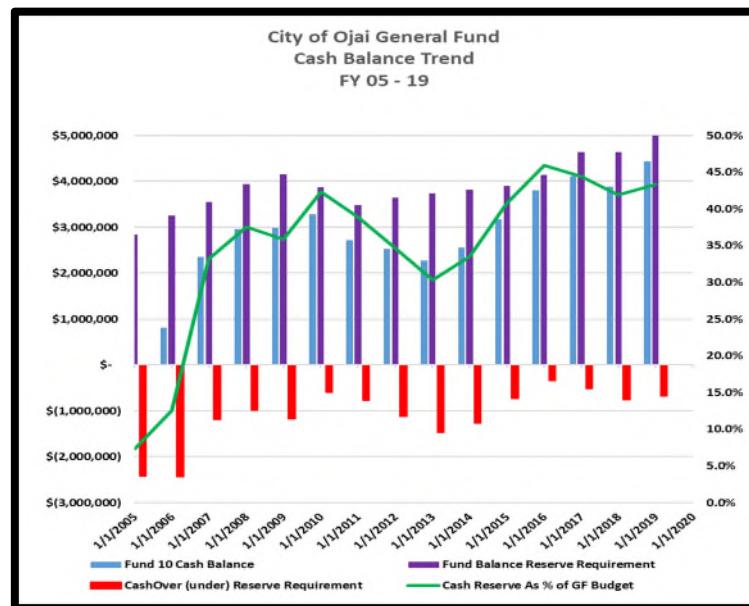
As City revenues have improved in recent years, the City Council made strategic decisions about how to structure the budget for the future. The most pressing issue was to provide secure, on-going funding to maintain infrastructure, especially streets. The Council

decided to dedicate a portion of the TOT to the capital improvement fund. By FY 2014-15, 20% of the TOT was being directly deposited into the Capital Improvement Fund. This amount has grown over the last several years, from approximately \$330,000 in FY 2012-13, to an estimated \$682,000 in FY 19/20.

The City has continued to transfer 20% of TOT revenues to Fund 31 for Capital Improvement Projects (as indicated in the previous chart). In addition, the City has successfully leveraged its 20 percent TOT transfers with grants and donations. Having local “match” money available can enable the City to receive top rankings for many of its grant applications. This has also allowed the City to budget approximately \$1.2 million for street paving projects this year, using approximately \$300,000 (of the \$682,000) from the General Fund/CIP transfer, leveraged with almost \$900,000 in other funds. As mentioned during budget workshops this year, the City’s pavement condition index scores have been rising slowly since this transfer began, reversing years of declining PCI scores.

Reserves:

Due to the volatile nature of TOT and Sales tax revenues, which represent approximately 45.2% of total budgeted General Fund revenues, it is important to have substantial reserves and cash balances to carry the City through difficult times. The City Council policy is to have General Fund reserves equal to 50% of General Fund appropriations for the coming year. Additionally, staff has set a goal to maintain General Fund cash balances equal to 50% of the General Fund appropriations. For FY 19-20, staff anticipates that the General Fund appropriations will total \$10.2 million, which means that the reserve goal would be approximately \$5.1 million. As the budgeted appropriations increase, the reserve requirement increases by 50% of the increase.



The actual General Fund cash balance at June 30, 2018, per the City's audited financial statements, was \$3.81 million and General Fund reserves were \$3.4 million. Fees collected for the General Plan update and other restricted purposes is not included in the reserve balance. It is anticipated that the City will end the fiscal year with General Fund reserves of approximately \$3.59 million. This means that the City will not reach its reserve goal in FY 18-19, and should continue to budget prudently in future years to reach that goal.

Economic Outlook:

There are several issues to keep in mind as we prepare the current and future budgets. The following are some of the most pressing concerns for the foreseeable future:

- **Pension costs** – Changes made by CalPERS in the discount rate used for pension calculations will result in \$150,000 additional annual pension costs (from FY 16-17 levels) to the City by FY 22-23. The increases began to be phased in beginning with the 2017-18 fiscal year. The City has continued to take steps towards addressing this issue in FY 19-20, by requiring that “classic” employees offset the cost of living increases by paying 2 percent of their PERS contribution. PEPRA employees (those hired after January 1, 2013, already make this contribution.
- **Retiree Medical Benefit** – The actuarially computed liability for retiree medical costs has been increasing over the past few years as governmental and financial accounting standards boards have changed the requirements, multiple times, for computing and reporting these costs for inclusion in the City’s financial statements. Some of these costs are hard costs (i.e. amounts actually paid for medical insurance premiums for retired employees and their dependents) and others are future amounts computed by actuaries based upon complex computations and assumptions. Currently, the City pays approximately \$150,000 annually for retiree medical premiums. The City has significantly reduced retiree medical benefits for employees hired after October 1, 2012, but will be responsible for retiree medical benefits for some of the current work force hired before that time as they retire in the coming years. In FY 19-20, the City proposes continuing the trend of contributing \$100,000 per year to the OPEB trust for future retiree medical premiums. At the current pace, plan assets will equal the unfunded OPEB liability in 2029 and the liability will be completely paid off in 2036.
- **Public Safety Costs** - Although costs did not rise as much as anticipated this year, costs for Police services have been increasing between 2.5-5% annually over the past few years. Most of this increase is the cost of services provided by the Ventura County Sheriff’s Department, although some of the increase is due to new technology (MDTs, body cameras, smart phones, etc.), changing the type of vehicles used and equipping them, and protective equipment. The cost of public safety has been increasing in all cities and increased costs are expected from the Sheriff as well. Increased costs will need to be covered by increased revenues or decreased expenditures in other areas of the budget.
- **Economic Downturns and Natural Disasters**– Economic cycles always include downturns at some point, and as we have seen in recent years, the City of Ojai should always be prepared for natural disasters that could greatly impact our economy. Fires, earthquakes, floods, and other disasters have the potential to occur at any time and significantly impact our economy. City operations should be structured to provide for buffers to allow us to weather any future economic storms or natural disasters. The City has continued to focus resources on emergency preparedness in recent years, but must consider these issues as budgets are prepared as well.

Budget Format:

The layout and presentation of the budget allows readers to more easily understand the document, while still providing sufficient detail for in depth analysis. Items A-H in the Table of Contents constitute the “core budget” while item I includes the CIP budget. All other sections are support for the budget. The revised layout includes the following sections:

A – Budget Message: The budget message is a summary of the budget and important information provided by the City Manager transmitting the budget to City Council.

B -- Statement of Financial Principles: These principles have been developed to guide City Council and staff as we budget city resources and use those resources to carry out the mission of the City.

C – Statement of Investment Policy: This includes the City’s policies related to investments, including authorized investments. The Statement of Investment Policy was completely rewritten in 2017 to meet the standards recommended by the California Municipal Treasurers Association (CMTA). These standards include the requirements of the California Government Code and best practices promulgated by the Government Finance Officers Association of the US and Canada and other standard setting agencies. This policy provides a strong framework for investing the City’s assets and provide protection of those assets. The policy clearly incorporates the three most important factor in investing City funds:

- 1) Safety – Safety of principal in the foremost objective of the investment program.
- 2) Liquidity – The City’s portfolio will remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated.
- 3) Return on Investment – The City’s portfolio will have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout the budgetary and economic cycles.

D – Budget – General Fund and All Other: The budget is presented in summarized form, including major revenues and expenditures by major expenditure types. The Budget is shown in the first column with comparisons to prior year budgets and prior year actual amounts in the other columns. Furthermore, the General Fund budget is laid out to show the City’s “net income from operations”, which is revenues less departmental expenditures. This is intended to present the resources available to use for contingencies, non-operating expenditures, and transfers.

The budget includes \$10.8 million revenue (before transfer of 20% of TOT to the CIP Fund) less \$9.8 million departmental expenditures (including \$190,000 operating contingency) resulting in \$1.04 million in “net income from operations”. The budget also includes the following “non-operating” expenditures resulting in \$775,000 “net income before transfers”:

- \$ 100,000 Prepayment of Retiree Medical
- 114,000 Community Outreach

After the following transfers, the budget results in “Net Loss” of \$52,000:

- \$ 38,020 Transfer to Equipment & Technology Replacement Fund
- 65,850 Transfer to Vehicle Replacement Fund
- 40,910 Transfer to Capital Projects Fund
- 682,250 20% of TOT Transfer to Capital Projects Fund

E – Budget Highlights: Includes narratives about significant items included in the budget and schedules providing additional information to allow readers to understand different aspects of the budget. These schedules are a new addition to the Budget Highlights and include:

- **General Fund Revenues by Type and Expenditures by Department** – This shows revenues by major revenue type and the expenditures that are budgeted for each department (and sub-department) in the General Fund. This includes the dollar and percent changes from the prior final budget and a comparison to actual results from the prior three years.
- **General Fund Revenues & Expenditures by Major Category** – This shows revenues by type and expenditures by major expenditure type in the General Fund. This includes the dollar and percent changes from the prior final budget and a comparison to actual results from the prior three years.
- **General Fund Departmental Expenditures by Major Category** - This schedule shows the expenditures of each General Fund department by major expenditure category. This includes the dollar and percent changes from the prior final budget and a comparison to actual results from the prior three years.
- **Revenue & Expenditure Summary – All Funds** – This schedule shows the revenues, expenditures, and budgeted use of fund balance for each of the City’s funds. This includes the dollar and percent changes from the prior final budget and a comparison to actual results from the prior three years.

F – Summaries – This section includes 20 charts and graphs providing historical and current budget information to assist the reader in understanding various aspects of the General Fund and other funds in the City.

G – Narratives - This section includes narratives describing the various items included from each department, and organization charts for all departments of the city. This is comparable to the budget schedules and narratives contained in prior year budgets.

H – FY 19-20 Proposed Budget Detail Worksheet – This includes line item detailed revenue and expenditures for each city fund, with a total showing the net “Revenues over/ (under) expenditures for each fund. This includes the dollar and percent changes from the prior final budget and a comparison to actual results from the prior three years. This schedule shows the budget in the first column and comparison information in other columns.

I – CIP Plan – This includes multi-year schedules showing the estimated revenues and City's planned capital and other projects for the next five years. This also shows the five-year plan for equipment & technology and vehicle revenues and expenditures.

Respectfully Submitted,



James Vega,
City Manager

Statement of Financial Principles

Section 1: Purposes

The purposes of the Statement of Financial Principles are: to provide a sound basis for budgeting and financial management; to identify practices and procedures that contribute to prudent use of public funds; to serve as a guide to the Administration and City Council in developing and approving the annual budget; and, to be a tool for educating the community regarding the basis of financial decision making.

Section 2: General Financial Goal

To manage the resources of the City in a prudent and conservative manner that supports the economic, social and environmental values of the community.

Section 3: General Principles

- a) The City Council will review its goals and priorities annually before the budget is prepared. The Goals will serve as a guideline for preparation and approval of the budget.
- b) The City will maintain a level of expenditures that will provide for the well-being and safety of the general public and citizens of the community.
- c) The City will manage financial assets in a sound and prudent manner.
- d) The City will maintain and further develop programs to ensure its long-term ability to pay all the necessary costs of City operations. The City will endeavor to provide the highest quality of service possible to the residents of the City of Ojai.
- e) The City will adopt its annual budget by June 30 of each year as required by the statutes of the State of California. The two main objectives are to first balance the budget without the use of General Fund reserves and, second, to increase reserves and accumulate funds for future needs.
- f) The City will maintain its infrastructure at an appropriate level and make needed improvements as resources are available.
- g) The City will provide funding for capital equipment replacement, including vehicles, technology, and other equipment needed to achieve greater efficiency in its operations. The City shall establish a fund to set aside money over time to fund scheduled replacement of equipment and technology.
- h) All City officials and employees shall conduct themselves in an ethical and professional manner at all times and will not act in a way that will expose the City to any liability.
- i) Dishonesty, fraud or misuse of City money and property, in any form, is not tolerated. Employees are expected to discuss instances of suspected fraud with their immediate supervisor or other appropriate executive management personnel immediately. All allegations of fraud or misuse of City money and property will be investigated in an appropriate manner and "whistle blowers" will be protected from

all forms of retaliation.

Section 4: Revenue Policies

- a) The City will use a conservative approach in estimating revenues to maintain financial flexibility to adapt to local and regional economic changes.
- b) The master fee schedule will be updated annually to recover, when possible, the cost of providing services. Under California law, the fees for services may not exceed the cost of providing the basic service. City Council will determine the level of cost recovery and, in some instances, may determine that it is in the City's best interest to not charge any fees or the full cost of providing the service. These charges or fees for services will be identified before or during the budget approval process.
- c) The City will aggressively pursue revenue collection and auditing to ensure that monies due to the City are received and accurately recorded in a timely manner.
- d) One-time revenues will not be used for ongoing expenditures.
- e) Revenues that exceed expenditures at the end of the year shall be first used to satisfy the general reserve requirements before being appropriated for other uses.
- f) The City will continue to explore revenue-raising alternatives as necessary and pursue appropriate grants available for local government. (The City may decline to accept a grant if the grant requires continued City funding after the grant expires or if the City's "match" requirement would be excessive.)
- g) All possible grants shall be discussed with the City Manager and the Director of Finance before acceptance to determine if the grant provisions are financially viable for the City. Specifically, the amount of the City match, other non-reimbursable expenditures required for (or related to) the grant, the timing of expenditures under the grant, and the timing of reimbursements must be considered to ensure that the future outflow of City resources is acceptable under the extended cash-flow requirements of the City.
- h) Program managers for grant-funded operations or projects shall diligently pursue reimbursements in a timely manner to minimize the negative cash flow to the Fund.
- i) The City Council shall be promptly informed of any significant revenue gain or loss impacting the City.

Section 5: Expenditure/Budget Policies

- a) Each year, the City Manager will provide a budget for City Council approval. All appropriation authority approved in the annual budget expires on the last day of the fiscal year.
- b) Current year operating expenditures shall be funded by current year operating revenues.
- c) The City will continue to explore options to deliver services in the most cost-effective method, including public-private partnerships and partnerships with other governmental agencies.
- d) Programs that are funded through user fees shall be self-supporting. (The City may partially subsidize some of these programs if it is in the City's best interests to do so.)

- e) Requests for additional appropriations beyond the adopted budget must be approved by the City Council.
- f) Fiscal year expenditures must be within the Fund's approved appropriations. Departmental expenditures should not exceed the department's approved appropriations; however, the appropriation limit is at the Fund level.
- g) Departments with an approved capital outlay budget, that are unable to purchase the capital item by the end of the year, *may* carry over a specified amount to the next fiscal year with the specific approval of the City Manager.
- h) All encumbrances expire on the last day of the fiscal year. Departments with encumbrances at the end of the fiscal year must receive approval from the City Manager to carry over any encumbrances. Each encumbrance will be considered separately.
- i) Salaries and benefits savings from vacancies may be used for temporary or contractual services. Salary savings may not be used to fund maintenance or other operations without explicit approval from the City Manager.
- j) Departments shall adhere to the City's purchasing guidelines when expending funds.
- k) All City officials and employees shall adhere to the City's conference and travel expense policy. The City Manager shall approve all conference and travel for City employees. The City Manager may delegate approval to a Department Director for conference and travel expenses of employees within their departments.
- l) When appropriate, projects or programs that have multiple funding sources must first use funds that have the most restrictions before using resources of the General Fund or other Fund, unless otherwise approved by the City Council.

Section 6: Capital Improvement Projects (CIP) Policies

- a) The City will develop and implement a five-year capital improvement plan.
- b) In order to assure that the five year capital improvement plan is adequately funded, the City will maintain a Capital Improvement Fund to accumulate and spend resources. In the annual budget process, the City will include a reasonable and prudent amount of General Fund monies to be provided to the Capital Improvement Fund for capital improvements and repairs to various facilities. The portion contributed shall be adjusted annually until the amount is determined to be sufficient to properly maintain City infrastructure. Currently, the City has dedicated 20% of Transient Occupancy Tax receipts for this purpose.
- c) As provided in Section 3 g) above, the City shall establish a Fund to provide needed resources to fund scheduled replacement of equipment, vehicles, and technology.
- d) The long term operating impact of any capital improvement project must be disclosed and vetted by the City Manager and the Director of Finance before the project is recommended for funding.
- e) The City will select only the most responsible and reputable contractors to work on capital projects.
- f) The City will abide by applicable Federal, State and local laws/regulations on public works contracts.

Section 7: Debt Policies

- a) The City shall avoid, as much as possible, incurring general obligation debt.
- b) The City may participate in the statewide issuance of Tax & Revenue Anticipation Notes (TRANs) in accordance with applicable TRANs guidelines.
- c) For short-term debt requirements, the City shall consider inter-fund loans, when it is more cost effective and feasible, rather than borrowing from sources outside the City.
- d) The City may use lease-purchase financing when it is most cost effective.

Section 8: Investment Policies

- a) The City Treasurer shall abide by the City's adopted investment policy and shall submit a monthly report to the City Council on the investment activities.
- b) The investment policy shall be revised as needed each year and shall comply with the guidelines established by the California Municipal Treasurers' Association. Certification of the investment policy should be obtained at least every five years.
- c) The investment policy shall be reviewed and approved annually by the City Council.

Section 9: Inter-fund Transfer Policies

- a) Transfers to the General Fund from other funds for overhead costs shall be reviewed annually and shall conform to OMB (Office of Management & Budget) A-87 guidelines.
- b) All City funds, including eligible grant funds, shall share the administrative costs borne by the General Fund, unless specifically prohibited by State or Federal law.

Section 10: Special Revenue Fund Policies

- a) The City shall abide by applicable rules and regulations pertaining to the expenditures of special revenue funds as required by the funding source.

Section 11: Accounting, Auditing & Financial Reporting Policies

- a) The City will comply with all generally accepted accounting principles (GAAP) and adhere to the statements issued by the Governmental Accounting Standards Board (GASB) and, where applicable, the Financial Accounting Standards Board (FASB).
- b) Unfunded "other post-employment benefits (OPEB)" shall be reported as required by GASB pronouncements. The City has established an OPEB trust to accumulate funds for future OPEB liabilities. The City shall include budget appropriations each year to pay current OPEB liabilities from current resources and contributing all or a portion of its unfunded OPEB liability to the trust annually.
- c) The City shall retain the services of an independent auditor to perform annual financial audits.
- d) The City shall request bids for annual financial statement audit services at a minimum every five years. Audit contracts shall not exceed three years but may include up to two optional extensions for a total of five years.
- e) The City Council shall be promptly informed of any significant financial reporting issue or any audit findings.

Section 12: Reserve Policies

- a) The City shall maintain a minimum unrestricted, unreserved fund balance for contingencies, equivalent to 50% of the General Fund's budgeted expenditures for the current fiscal year. Maintaining this minimum reserve will also allow the City to meet on-going operations and provide for future needs. The minimum reserve requirement will be reviewed by the City Council as necessary, but not less than annually.
 - 1. City Council must pass a resolution declaring a financial emergency in order to draw upon the reserve.
 - 2. The operating reserve should be replenished during the same fiscal year if possible, and if not possible, City Council shall adopt a plan before the end of the fiscal year to reimburse the operating reserve as soon as possible.
- b) The remaining unassigned fund balances, after all "reserve" requirements are met, may be transferred to the capital projects fund or may be used to increase funds set aside for capital equipment replacement, subject to City Council approval. The process will be annually reviewed by the City Council.
- c) The City may alter reserve requirements at any time, as necessary.
- d) The reserves or fund balances designated for claims and judgments shall be maintained at appropriate levels as authorized by the City Council.
- e) The reserves or fund balances designated for compensated absences shall be adjusted annually to equal the computed outstanding compensated absences liability at June 30. Designated Fund balance shall be approved by the City Council annually.
- f) Council approval will be required before expending funds designated for contingencies or any other balance for a designated use.
- g) The City will endeavor to maintain cash and investment balances equal to 50% of the budgeted General Fund appropriations.

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Statement of Investment Policy

I. Purpose of the Investment Policy

The Investment Policy is established to ensure that The City of Ojai invests public funds in such a manner as to:

- a. Comply with state and local laws;
- b. Ensure prudent money management;
- c. Provide for daily cash flow requirements; and
- d. Meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment.

II. Legal Requirement for Approving the Investment Policy

The Treasurer or Director of Finance shall submit an investment policy to City Council annually for approval of the policy and any amendments to the policy.

III. Certification of the Policy

The Investment Policy was submitted to the California Municipal Treasurers Association (CMTA) for certification under the Association's Investment Policy Certification Program. The policy was reviewed by a team of three reviewers from the Investment Policy Certification committee and the policy received a passing score of 85 or higher based on CMTA's criteria for Investment Policies.

IV. Updates to the Policy – Revision Date: April 2018

The Investment Policy should be reviewed and updated at least annually. The current Investment Policy was updated in April 2018 with the adopted resolution 18-10. The resolution states that the City shall refrain from any direct investments in businesses, funds, or financial services institutions that knowingly engage in work related to the production, transportation, storage, processing, use, or disposal of nuclear weapons or the components of nuclear weapons with no non-military applications. The City shall comply with the Investment Policy standards established by CMTA in which was updated April 2017. These standards incorporate requirements of the California Government Code and best practices promulgated by the Government Finance Officers Association of the U.S. and Canada, The California State Controller's Office, and the California Treasurer's Office.

V. Investment Policy

The Certified Investment Policy was adopted by City Council Resolution 19-xx on June 25, 2019 and is attached in its entirety.

City of Ojai

2019-20 Investment Policy



**Adopted by City Council
June 25 2019
Resolution No. 2019-__**

**Investment Policy Certified by
The California Municipal Treasurers Association
May 24, 2017**

**Rudolf J. Livingston, CPA, CCMT
Finance Director/ Investment Officer**

**Alan Rains
Treasurer**

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1 - Policy

The City of Ojai shall invest public funds in such a manner as to comply with state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment. The Treasurer or Director of Finance shall submit an investment policy to City Council annually for approval of the policy and any amendments to the policy.

2 - Scope

This investment policy applies to all investment activities and financial assets of the City of Ojai. The funds covered by this policy are accounted for and incorporated in the City of Ojai general purpose financial statements and include:

- a. General Fund
- b. Special Revenue Funds
- c. Debt Service Funds (Currently no debt service)
- d. Capital Project Funds
- e. Enterprise Funds

3 - Prudence – Reference: CA Govt. Code 53600.3, 53646 and 27000.3

The standard of prudence to be used by the designated representative shall be the “prudent investor” standard and shall be applied in the context of managing the overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and therefore fiduciaries subject to the prudent investor standard which states, “When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency”.

4 - Objective – Reference: CA Govt. Code 53600.5

The primary objectives, in priority order, of the City of Ojai’s investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the *City of Ojai* shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the *City of Ojai* will diversify its investments by investing funds among a variety of securities with independent returns or in funds which hold diversified investments, as well as in investments that are FDIC insured.
2. Liquidity: The *City of Ojai*’s investment portfolio will remain sufficiently liquid to enable the *City of Ojai* to meet all operating requirements which might be reasonably anticipated.
3. Return on Investments: The *City of Ojai*’s investment portfolio shall have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout budgetary and economic cycles. These measurements should be commensurate with the *City of Ojai*’s investment risk constraints identified in the Investment Policy and the cash flow characteristics of the portfolio. The Investment Officer will select an appropriate benchmark fund to compare the City’s investment performance against.

5 - Delegation of Authority – Reference: CA Govt. Code 41006 and 53607

The City Council, as permitted under California Government Code 53607 delegates the responsibility to invest or reinvest the funds of the City of Ojai or to sell or exchange securities so purchased, to the City

Treasurer who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate investment officers.

The City Treasurer may authorize the Director of Finance to act as the City's Investment Officer in performing the treasury functions and duties under this policy. When acting as the City's Investment Officer as provided in this paragraph, the Director of Finance shall be subject to the same limitations, obligations, and requirements as the Treasurer.

The Treasurer shall establish written investment procedures for the operation of the investment program consistent with this policy. The procedure should describe custody/safekeeping agreements, repurchase agreements, wire transfer agreements, banking services agreements, cash flow forecasting and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

The Investment Officer shall coordinate with the City Treasurer to develop a master investment plan for the City, including the percentage of pooled cash allocated for investments, the layering of investments, and the composition of the investment types in the City's investment portfolio. The Investment Officer shall discuss changes to the City's master investment plan with the City Treasurer prior to purchasing investments that vary from the plan. The City's investment portfolio shall be reviewed by the Investment Oversight Committee as discussed in **Section 18** of this policy.

6 - Ethics and Conflicts of Interest

Investment Officers shall refrain from personal business activity that could conflict with proper execution and management of the policy and the investment program, or which could impair their ability to make impartial decisions. Investment Officers must file an annual Statement of Economic Interest Form 700 with the city clerk's office prior to April 1 of each year or when material interest in financial institutions or personal investment positions require it. Furthermore, Investment Officers must refrain from undertaking personal investment transactions with the same individual(s) employed by the financial institution with whom business is conducted on behalf of the City.

7 - Providers of Financial Services - Reference: CA Govt. Code 53601.5

The Investment Officer shall maintain a list of financial institutions formally authorized to provide investment services. The City shall enter into formal contracts for banking services, safekeeping services and investment advisory services. No public deposit shall be made except in a qualified public depository as established by state laws. All financial institutions and broker/dealers who desire to conduct investment transactions with the City must supply the Investment Officer with the following:

- Audited financial statements,
- Proof of NASD certification,
- Proof of State of California registration,
- Completed broker/dealer questionnaire, and Certification of having read the Public Agency's investment policy and depository contracts.

An annual review of the financial condition and registrations of qualified bidders will be conducted by the Investment Officer (Treasurer/ Director of Finance). A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the *City of Ojai* invests.

7.1 - Authorized Broker/Dealers

The Investment Officer shall formally authorize investment broker-dealers to provide investment services to the City. Investment brokers-dealers may be primary dealers or regional brokers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule) with branch offices in the State of California performing the transactions with the City. Broker-dealers must complete a broker-dealer statement of qualifications before being approved by the Investment Officer and execute a certification that the broker-dealer's employees and supervisory personnel have read and understand the City's investment policy. The Investment Officer may conduct periodic reviews of the approved list of investment broker-dealers.

7.2 - Safekeeping and Custody The Investment Officer shall select one or more financial institutions to provide safekeeping and custodial services for the City in accordance with the provisions of Section 53608 of the California Government Code. The purchase and sale of negotiable securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Negotiable securities purchased by the City will be delivered by book entry and will be held in third-party safekeeping by a City approved custodian bank, its correspondent bank or its Depository Trust Company (DTC) participant account. Non-negotiable investments such as money market funds, mutual funds, collateralized bank deposits, county investment pools, joint powers authority agreements, and LAIF will be in the name of City with statements and/or receipts evidencing investment.

8 - Authorized and Suitable Investments – Reference: CA Govt. Code 53601 and 53601.6

The Investment Officer must take special care to ensure that the list of instruments includes only those allowed by law and those that local investment managers are trained and competent to handle.

City Council has limited investments to **only** the following types of securities:

Authorized Investment	Govt. Code	Maximum Percentage	Maximum Maturity	Minimum Quality ¹	Other Constraints
U.S. Treasury Obligations	53601(b)	• No Limit	5 Years	None	Notes, Bonds, Bills
U.S. Agency Obligations	53601(f)	• No Limit	5 Years	None	Federal agency or U.S. government sponsored enterprise obligations, participations, or other instruments.
State of California Obligations	53601(d) and (d)	• 20% of Portfolio	5 Years	Underlying A, A-1	Bonds, notes, warrants or other evidences of indebtedness of any local agency within California
California Local Agency Bonds	53601(e)	• 20% of Portfolio	5 Years	Underlying A, A-1	Bonds, notes, warrants or other evidences of indebtedness of any local agency within California
Negotiable Certificates of Deposit	53601(i)	• 10% of portfolio • 5% single issuer	5 Years	A	<ul style="list-style-type: none">Issued by nationally or state chartered banks; savings or federal associations; state or federal credit unions; or federally licensed or state licensed branches of foreign banks. andPer 53638 deposits may not exceed bank shareholder equity; total net worth of depository savings or federal association; unimpaired capital and surplus of a credit union; unimpaired capital and surplus of industrial loan companies.

Authorized Investment	Govt. Code	Maximum Percentage	Maximum Maturity	Minimum Quality ¹	Other Constraints
Bank Deposits – Collateralized or FDIC Insured	53630 et seq.	No Limit	5 Years N/A	Satisfactory rating from national bank rating service and from CRA review.	<ul style="list-style-type: none"> Amounts up to \$250,000 per institution are insured by the FDIC; Amounts over the insurance limit must be placed with financial institutions participating in the California Local Agency Security Program, providing for collateralization of public funds. Per 53638 deposits may not exceed bank shareholder equity; total net worth of depository savings or federal association; unimpaired capital and surplus of a credit union; unimpaired capital and surplus of industrial loan companies. Treasurer may waive collateral for the portion of any deposits insured pursuant to federal law. The use of private sector entities authorized by 53601.8 to assist in the placement of deposits are NOT permitted.
Bank <u>or Credit Union</u> Certificates of Deposits – FDIC Insured <u>or NCUA Insured</u>	53630 et seq.	80% <u>of portfolio</u>	5 Years	N/A	<ul style="list-style-type: none"> Issued by nationally or state chartered banks or federally licensed or state licensed branches of foreign banks which are FDIC insured. and Purchases limited to <u>\$5,000 below the \$245,000 FDIC or NCUA Limit</u> per institution Amounts up to \$250,000 per institution are <u>currently</u> insured by the FDIC <u>and NCUA</u>;
Local Agency Investment Fund ("LAIF")	16429.1 et seq.	As permitted by LAIF	N/A	N/A	
County Pooled Investment Funds	53684	20% of Portfolio	N/A	N/A	
Joint Powers Authority Pools	53601(p)	• 60% of portfolio	N/A	N/A	<p>JPA must be</p> <ul style="list-style-type: none"> organized pursuant to Section 6509.7; invest in securities in 53601 subdivisions (a) to (q); and investment advisor is registered or exempt from registration with the SEC, with at least 5 years of experience, and has assets under management in excess of \$500 million.
Money Market Funds	53601(l)	• 15% of portfolio	N/A	Fund must either have the highest ranking by not less than 2 NRSROs	Retain an investment adviser registered or exempt from registration with the SEC with 5 years' experience managing money market funds in excess of \$500 million

¹ Standard and Poor's rating system is used for minimum quality requirements. An equivalent rating from another nationally recognized rating organization is acceptable. Appendix A. provides a comparison of the different credit ratings.

9 - Ineligible Investments

Investments not described above as authorized investments are **ineligible** for purchase. The policy specifically prohibits the investment of any funds in common stock, financial futures, options, inverse floaters, range notes, or mortgage-derived, interest-only strips. Government Code Section 53601.6 also prevents the investment in any security that could result in zero interest accrual if held to maturity. The

limitation in this Section does not apply to investments in shares of beneficial interest issued by diversified management companies registered under the Investment Company Act of 1940 that are authorized pursuant to Government Code Section 53601(l). On April 10, 2018, City Council adopted Resolution 18-10 which states that the City shall refrain from any new direct investments in businesses, funds, or financial services institutions that knowingly engage in work related to the production, transportation, storage, processing, use, or disposal of nuclear weapons or the components of nuclear weapons with no non-military applications.

10 - Collateralization - Reference: CA Govt. Code 53601

Collateralization will be required on two types of investments: certificates of deposit amounts exceeding the FDIC insurance limits and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for Certificate of Deposits and 102% for reverse repurchase agreements of principal and accrued interest.

Uninsured bank deposits may only be invested with financial institutions which participate in the California Local Agency Security Program (LASP) administered by the California Department of Financial Institutions. LASP provides for collateral requirements, oversight and monitoring, and reporting by financial institutions.

Collateral is also required for repurchase agreements. The market value of securities that underlie a repurchase agreement shall not be allowed to fall below 102% of the value of the repurchase agreement and the value shall be adjusted no less than quarterly. Securities that can be pledged for collateral shall consist only of securities permitted in this policy.

11 - Review of Investment Portfolio –

The securities held by the *City of Ojai* must be in compliance with Section 8.0 Authorized and Suitable Investments at the time of purchase. Because some securities may not comply with Section 8.0 Authorized and Suitable Investments subsequent to the date of purchase, the (*Designated Official – i.e. Treasurer*) shall at least annually review the portfolio to identify those securities that do not comply. The (*Designated Official – i.e. Treasurer*) shall establish procedures to report to the (Agency/District's board/council) and to its oversight committee, should one exist, major and critical incidences of noncompliance identified through the review of the portfolio.

12 - Investment Pools / Mutual Funds

Investment pools include LAIF, county pooled investment funds, and shares of beneficial interest (mutual funds and money market funds), and joint powers authority pools. A thorough investigation of any pool or fund is required prior to the City's investment and on a periodic basis while funds are invested. The investigation will include review of the following items: • Eligible investments; • Investment policy and/or investment objectives; • Interest calculation, distribution, and treatment of gains/losses; • Schedule for receiving statements and portfolio listings; • Fees.

13 - Safekeeping and Custody – Reference: CA Govt. Code 53608

All security transactions, including collateral for repurchase agreements, entered into by the City of Ojai shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officer and evidenced by safekeeping receipts.

14 - Diversification

The Investment Officer shall diversify the investment portfolio by security type, institution and maturity. The restriction on concentration in a single security type or institution is detailed in Section 8.

15 - Maximum Maturities

Individual investments within the investment portfolio are limited to a maximum of five years except where further limited by State Law and/or this policy. The City is a “buy and hold” investor whereby securities are purchased with the intent of being held until maturity. Maturities will be matched with the City’s cash flow requirements. After cash flow requirements are met, investment considerations will include seeking additional yield that may be available in the market.

16 - Internal Controls

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Ojai are protected from loss, theft, fraud or misuse.

Annually, the City’s independent auditor will conduct an independent review of investment records and verify the investments have been made in accordance with this policy.

17 - Performance Standards

The investment portfolio shall be managed to obtain a reasonable rate of return while preserving capital and meeting cash flow needs. The City’s investment strategy is passive with investments generally held to call or maturity. Given this strategy and the policy objectives, the basis used to determine whether market yields are being achieved shall be the average daily yield for the preceding quarter of three-month Treasury bills for the liquid portion of the portfolio and the two- year U.S. Treasury note for the short-term portion of the portfolio. Additional benchmarks may be used as they are deemed relevant and appropriate.

18 - Investment Oversight Committee

The City’s Finance and Budget Committee will serve as the Investment Oversight Committee and act as an advisory committee to the City Council. The committee shall consist of one City Council member, the City Manager, the City Treasurer, the Director of Finance, and one public member who is a resident of the City of Ojai. The public member shall be appointed by City Council for a term not to exceed four years; however, public members may request an appointment for additional terms. Applicants shall apply for this position and will be selected in the same manner as the City’s various commissions. The committee meets at least annually.

The purpose of the Investment Oversight Committee is to:

1. Review the investment practices used by the Investment Officer for compliance with the investment policy.
2. Analyze the monthly Treasurer’s reports for adherence to established guidelines.
3. Advise the City Council of any deviation from guidelines established by this policy or any other practices that are deemed imprudent for a public agency.
4. The committee reviews the Investment Policy and proposes modifications and amendments to the policy.

19 - Reporting – Reference: CA Govt. Code 53607 and 53646(b)

Within 30 days of the end of each month, the Treasurer shall submit the monthly investment report to the City Manager and City Council. The monthly reports are presented to the Investment Oversight Committee at its meetings.

The report shall list each investment by investment category and include: (1) purchase and maturity dates, (2) yield, (3) original cost, (4) par value, and (5) market value. In addition, the report will provide a weighted average yield of the portfolio, the weighted average maturity of the portfolio and the monthly investment transactions.

20 - Investment Policy Adoption – Reference: CA Govt. Code 53646

The investment policy shall be reviewed at least annually by the Treasurer and the Investment Oversight Committee to ensure its consistency with the City's overall objectives and its compliance with California Government Code and best practices. Any changes proposed must be approved by City Council. The investment policy shall be submitted to City Council for consideration and adoption at a public meeting on an annual basis whether or not modifications are necessary.

21 - Glossary –

Because this policy is to be available to the public as well as the governing body, it is important that a glossary of related terminology be part of the policy.

AGENCIES: Federal agency securities and/or Government-sponsored enterprises.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BROKER: A broker brings buyers and sellers together for a commission.

CALTRUST: See Investment Trust of California below.

CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP): A California Joint Powers Authority ("JPA") established in 1989 to provide California public agencies with professional investment services. The Pool is a permitted investment for all local agencies under California government code section 53601 (P).

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report of the (*entity*). It includes five combined statements for each individual fund and account group prepared in conformity

with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (*e.g., U.S. Treasury Bills.*)

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

DURATION: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, *e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.*

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per entity.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): Government sponsored wholesale banks (currently 12 regional banks), which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FHA mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

INVESTMENT TRUST OF CALIFORNIA (CalTRUST): CalTRUST is a voluntary pooled investment program for California local governments and special districts authorized by Section 53601(p) of the California Government Code. CalTRUST is administered by the CalTRUST Joint Powers Authority, created pursuant to the provisions of California Government Code Section 6509.7, and whose Board of Trustees consists of local agency treasurers and finance directors. Wells Capital Management serves as the Investment Advisor to each of the CalTRUST funds. Each of the three CalTRUST funds, the CalTRUST Heritage Money Market Fund, the CalTRUST Short-Term Fund and the CalTRUST Medium-Term Fund complies with all of the restrictions and limitations placed on local agency investments by California Government Code Sections 53601 and 53635. The CalTRUST Heritage Money Market Fund provides same-day liquidity, while the CalTRUST Short-Term Fund provides next-day liquidity. The CalTRUST Medium-Term Fund provides monthly liquidity. There are no minimum or maximum transaction limits with the CalTRUST funds. All investment earnings are distributed to participating agencies on a proportionate basis.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

LOCAL AGENCY INVESTMENT FUND (LAIF): The Local Agency Investment Fund is a voluntary investment alternative for California's local governments and special districts authorized by the California Government Code. The LAIF is managed by the State Treasurer's Office with oversight by the Local Agency

Investment Advisory Board. All securities in LAIF are purchased under the authority of Government Code Sections 16430 and 16480.8.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

NEGOTIABLE CERTIFICATES OF DEPOSIT (NCD): Negotiable Certificates of Deposit are unsecured obligations of the financial institution, bought at par value with promise to pay face value plus accrued interest at maturity. They are high-grade negotiable instruments, paying a higher interest rate than regular CD's.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORYES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

REPURCHASE AGREEMENT (REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him for this.

REVERSE REPURCHASE AGREEMENT (REVERSE REPO): A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION (SEC): Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15(C)3-1: See Uniform Net Capital Rule.

STRUCTURED NOTES: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

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City of Ojai - General Fund
Proposed FY 20 Budget With Comparison to FY 19 Amounts
PROPOSED BUDGET

	Fiscal Year 2019-20			Prior Years			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
REVENUES							
Tax Revenues							
Property Tax	\$ 1,960,510	\$ 6,800	0.35%	\$ 1,953,710	\$ 2,045,740	\$ 92,030	\$ 1,711,950
Sales Tax	1,817,600	317,600	21.17%	1,500,000	1,820,760	320,760	1,563,840
Transient Occupancy Tax	3,411,250	(151,260)	-4.25%	3,562,510	3,345,130	(217,380)	3,347,390
Franchisee Fees	376,070	7,820	2.12%	368,250	368,230	(20)	344,770
Other tax revenues	291,340	(4,500)	-1.52%	295,840	343,510	47,670	266,280
Total Tax Revenues	7,856,770	176,460	2.30%	7,680,310	7,923,370	243,060	7,234,230
Licenses & Permits							
Planning Fees	26,780	(96,790)	-78.33%	123,570	16,970	(106,600)	22,870
Cannabis Licensing Fees	25,280	25,280	0.00%	-	-	-	-
Building & Safety Permits	226,840	(108,710)	-32.40%	335,550	171,880	(163,670)	285,510
Developer Fees	131,570	(12,860)	-8.90%	144,430	99,570	(44,860)	180,900
Plan Check Fees	149,660	(73,780)	-33.02%	223,440	68,500	(154,940)	185,600
Other Licenses & Permits	43,590	(35,420)	-44.83%	79,010	42,850	(36,160)	41,820
Total Licenses & Permits	603,720	(302,280)	-33.36%	906,000	399,770	(506,230)	716,700
Revenue From Other Agencies							
Motor Vehicle In Lieu	874,700	17,140	2.00%	857,560	870,290	12,730	831,780
AB 939 Fees/SRRE	117,180	8,080	7.41%	109,100	114,320	5,220	105,620
SLESF "COPS" Funding	100,000	-	0.00%	100,000	140,000	40,000	148,170
Other revenue	83,210	(20,540)	-19.80%	103,750	173,020	69,270	84,030
Total Revenues From Other Agencies	1,175,090	4,680	0.40%	1,170,410	1,297,630	127,220	1,169,600
Charges For Current Services							
Indirect OH Cost Allocations	169,660	(52,700)	-23.70%	222,360	222,360	-	215,210
Other	110,280	(35,510)	-24.36%	145,790	84,540	(61,250)	65,930
Total Charges for Current Services	279,940	(88,210)	-23.96%	368,150	306,900	(61,250)	281,140
Other Revenues							
	345,340	148,650	75.58%	196,690	155,180	(41,510)	120,580
Recreation Program Revenues							
Recreation Program Revenue	213,080	(7,360)	-3.50%	210,440	206,810	(3,630)	233,140
Recreation Classes Revenue	156,960	31,160	24.77%	125,800	164,880	39,080	143,970
Day Camps	143,000	18,000	14.40%	125,000	161,940	36,940	129,780
Other Recreation	64,000	(2,000)	-2.63%	76,000	76,270	270	73,540
Total Recreation Revenues	577,040	39,800	7.41%	537,240	609,900	72,660	580,430
Total General Fund Revenues	* 10,837,900	(20,900)	-0.19%	10,858,800	10,692,750	(166,050)	10,102,680
EXPENDITURES							
Salaries & Benefits							
Salaries	2,468,140	57,630	2.39%	2,410,510	2,554,110	(143,600)	2,270,510
PERS	299,580	(47,080)	-13.58%	346,660	318,220	28,440	651,586
PERS Unfunded Liability	382,550	24,470	6.83%	358,080	327,700	30,380	-
Health Insurance	430,380	(4,510)	-1.04%	434,890	404,990	29,900	385,910
Retiree Medical	144,140	(4,860)	-3.26%	149,000	145,000	4,000	182,660
Soc Security & Medicare	188,820	4,450	2.41%	184,370	183,100	1,270	162,770
Workers Comp Insurance	99,500	980	0.99%	98,520	76,720	21,800	87,170
Other	60,650	5,420	9.81%	55,230	59,030	(3,800)	55,630
Total Salaries & Benefits	4,073,760	36,500	0.90%	4,037,260	4,068,870	(31,610)	3,796,236
Departmental Operating Exp							
Recreation	215,420	12,830	6.33%	202,590	217,270	(14,680)	218,170
Contract Sheriff Services	3,318,170	35,190	1.07%	3,282,980	3,265,210	17,770	3,181,880
Office & Computer Supplies	47,250	4,280	9.96%	42,970	32,440	10,530	67,830
City Attorney Services	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
Insurance	159,950	(37,900)	-19.16%	197,850	190,220	7,630	196,730
Software License & Maint	45,280	11,680	34.76%	33,600	49,220	(15,620)	19,520
HR & Admin Other Expenditures	238,800	25,900	12.17%	212,900	187,720	25,180	45,980
Total Operating Expenditures	4,195,870	51,980	45.14%	4,143,890	4,215,700	(71,810)	3,896,730

City of Ojai - General Fund
Proposed FY 20 Budget With Comparison to FY 19 Amounts
PROPOSED BUDGET

Fiscal Year 2019-20			Prior Years		
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19
CONTRACT SERVICES					
City Administration	32,500	10,700	49.08%	21,800	26,460
Planning	295,000	119,900	68.48%	175,100	137,830
Building	251,900	(205,070)	-44.88%	456,970	246,560
Public Works	292,500	17,380	6.32%	275,120	231,470
Accounting & Auditing	68,500	13,200	23.87%	55,300	42,520
Copier Leases	14,350	(3,900)	-21.37%	18,250	19,780
Alarms	19,110	6,900	56.51%	12,210	11,150
Total Contract Services	973,860	(40,890)	-4.03%	1,014,750	615,210
UTILITIES					
Electricity	86,310	18,960	28.15%	67,350	77,550
Natural Gas	4,110	440	11.99%	3,670	4,380
Water	33,450	4,160	14.20%	29,290	26,590
Telephone & Internet	39,660	13,740	53.01%	25,920	31,390
Sewer	11,500	1,340	13.19%	10,160	11,370
Trnsf Out/street Light(50)	7,810	-	0.00%	7,810	7,810
Total Utilities	182,840	38,640	26.80%	144,200	159,090
REPAIRS MAINTENANCE					
Facilities Maintenance	49,000	7,340	17.62%	41,660	42,460
Park Maintenance	53,560	13,310	33.07%	40,250	55,460
Street Maintenance	38,700	(17,300)	-30.89%	56,000	51,450
Tree Maintenance	90,000	22,500	33.33%	67,500	83,820
Equipment & Capital Purchases	-	(15,000)	-100.00%	15,000	2,460
Trnsf Out/plaza Maint(52)	53,000	-	0.00%	53,000	53,000
Total Repairs Maintenance	284,260	10,850	3.97%	273,410	288,650
OTHER ADMIN EXPENDITURES					
Training & Education	58,100	11,950	25.89%	46,150	28,535
Auto Transportation Costs	30,350	1,430	4.94%	28,920	35,880
Total Other Admin Expenses	88,450	13,380	17.82%	75,070	64,415
Total Operating Expenditures	9,799,040	110,460	1.14%	9,688,580	9,411,940
Net Income From City Operations	1,038,860	(131,360)	-11.23%	1,170,220	1,280,810
OTHER EXPENDITURES					
Prepayment of Retiree Medical	100,000	-	0.00%	100,000	100,000
Community Outreach	113,000	3,000	0.00%	-	37,250
Museum	-	-	0.00%	60,000	60,000
Green Coalition	-	-	0.00%	50,000	50,000
July 4th	3,000	-	0.00%	3,000	2,500
2-1-1 Ventura County	1,000	-	0.00%	1,000	1,000
Arts Commission	47,250	(3,250)	-6.44%	50,500	45,150
Total Other Expenditures	264,250	(250)	-0.09%	264,500	295,900
Net Income Before Transfers	774,610	(131,110)	-14.48%	905,720	984,910
TRANSFERS					
Equipment (Fund 33)	103,870	(50)	-0.05%	103,920	113,840
Capital Project (Fund 31)	40,910	(48,000)	0.00%	88,910	88,910
20% of TOT to Fund 31	682,250	(30,250)	-4.25%	712,500	669,850
Total Transfers	827,030	(78,300)	-8.65%	905,330	872,600
Net Income (Loss)	(52,420)	(52,810)	-0.51%	\$390	112,310
Net Balance after Budgeted Adjments	(\$52,420)	(\$52,810)	-0.51%	\$390	\$112,310
					\$111,930
					(\$240,236)

City of Ojai - Other Funds
Proposed FY 19-20 Budget Compared to FY18 through FY19
Proposed Budget

		Fiscal Year 2019-20			Prior Year Amounts			
		Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
Libbey Bowl Maintenance Fund (11)								
REVENUES								
Libbey Bowl Ticket Surcharge		\$ 28,120	\$ 13,120	87.47%	\$ 15,000	\$ 28,120	\$ (13,120)	\$ 16,830
EXPENDITURES								
Transfers to Other Funds		20,000	20,000	100.00%	-	16,780	(16,780)	-
Other		-	-	-	-	-	-	-
Net Revenue Over/(Under) Expenditures		\$ 8,120	\$ (6,880)	-84.73%	\$ 15,000	\$ 11,340	\$ 3,660	\$ 16,830
Gas Tax Fund (22)								
REVENUES								
Tax Revenues		\$ 333,660	\$ 10,140	3.13%	\$ 323,520	\$ 291,100	\$ (32,420)	\$ 195,200
Other Revenues		-	-	-	-	950	\$ 950	860
Total Revenues Fund 22		333,660	10,140	3.13%	323,520	292,050	(31,470)	196,060
EXPENDITURES								
Transfers to Other Funds		699,000	699,000	100.00%	-	-	-	303,000
Total Expenditures Fund 22		699,000	699,000	100.00%	-	-	-	303,000
Net Revenue Over/(Under) Expenditures		\$ (365,340)	\$ (688,860)	-96.87%	\$ 323,520	\$ 292,050	\$ (31,470)	\$ (106,940)
Transit Fund (23)								
REVENUES								
Grant Revenues		\$ 777,790	\$ (262,240)	-25.21%	\$ 1,040,030	\$ 1,050,050	\$ (10,020)	\$ 715,430
Trolley Fare Revenues		116,500	(68,120)	-36.90%	184,620	117,530	67,090	165,370
Transfers from Other Funds		-	(195,000)	-100.00%	195,000	-	195,000	-
Total Revenues Fund 23		894,290	(525,360)	-162.11%	1,419,650	1,167,580	252,070	880,800
EXPENDITURES								
SALARIES & BENEFITS:								
Salaries		331,780	18,120	5.78%	313,660	287,160	26,500	325,950
PERS		49,570	15,240	44.39%	34,330	31,370	2,960	77,720
Health Insurance		25,510	(2,920)	-10.27%	28,430	19,760	8,670	22,160
Retiree Medical		6,900	(4,750)	-40.77%	11,650	9,240	2,410	(11,460)
Soc Security & Medicare		25,380	950	3.89%	24,430	21,780	2,650	25,330
Workers Comp Insurance		5,610	190	3.51%	5,420	4,220	1,200	5,620
Other		4,880	(1,700)	-25.84%	6,580	4,480	2,100	6,310
Total Salaries & Benefits		449,630	25,130	-19.32%	424,500	378,010	46,490	451,630
Office & Computer Supplies		7,560	860	12.84%	6,700	7,250	(540)	14,600
HR & Other Admin Expenditures		8,500	4,700	123.68%	3,800	6,350	(2,550)	11,440
Telephone, Internet, Alarm		2,110	60	2.93%	2,050	120	1,930	1,500
Contract Services		34,680	15,340	79.32%	19,340	30,380	(11,040)	68,790
Insurance		19,000	30	0.16%	18,970	18,970	-	18,970
Other Admin Expenses		3,100	750	31.91%	2,350	2,250	100	620
Auto & Transportation Costs		73,630	(25,970)	-26.07%	99,600	83,780	15,820	92,800
Grant Expenses		176,550	(55,690)	-23.98%	232,240	232,240	-	197,250
Other Expenses		1,200	-	0.00%	1,200	160	1,040	190
Depreciation		117,750	-	0.00%	117,750	117,750	-	98,950
Capital Purchases		-	(486,530)	-100.00%	486,530	493,780	(7,250)	51,820
Capital Transfers to Other Funds		7,200	4,560	172.73%	2,640	9,180	(6,540)	4,560
Subtotal		451,280	(541,890)	273.51%	993,170	1,002,210	(9,030)	561,490
Total Expenditures Fund 23		900,910	(516,760)	254.20%	1,417,670	1,380,220	37,460	1,013,120
Net Revenue Over/(Under) Expenditures		\$ (6,620)	\$ (8,600)	-416.31%	\$ 1,980	\$ (212,640)	\$ 214,610	\$ (132,320)

Proposed Budget

Transit Equipment Replacement Fund (24)

REVENUES

Deferred Revenues
Transfers In From Other Funds
Total Revenues Fund 24

EXPENDITURES

Transfers to Other Funds
Total Expenditure Fund 24

Net Revenue Over/(Under)
Expenditures

Drainage Fund (25)

REVENUES

Drainage Fees
Budgeted Use of Funds
Other Revenues
Total Revenues Fund 25

EXPENDITURES

Indirect OH Cost Allocation
Transfer to Other Funds
Total Expenditures Fund 25

Net Revenue Over/(Under)
Expenditures

TDA Art 3-Bike & Ped Fund (26)

REVENUES

Article 3 - Bike/Ped Funds
Budgeted Use of Fund Balance
Other Revenues
Total Revenues Fund 26

EXPENDITURES

Transfer to Other Funds
Total Expenditures Fund 26

Net Revenue Over/(Under)
Expenditures

TDA Art 8-Streets & Roads Fund (27)

REVENUES

Other Revenues
Total Revenues Fund 27

EXPENDITURES

Transfers to Other Funds
Total Expenditures Fund 27

Net Revenue Over/(Under)
Expenditures

Fiscal Year 2019-20		
Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget
\$ -	\$ (270,000)	-100.00%
-	-	0.00%
-	(270,000)	-100.00%

Prior Year Amounts			
Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
\$ 270,000	\$ 195,700	\$ (74,300)	\$ 760
-	-	-	-
270,000	195,700	(74,300)	760

270,000	195,000	75,000	3,330
270,000	195,000	75,000	3,330

\$ -	\$ 700	\$ (149,300)	\$ (2,570)
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\$ 12,000	\$ -	\$ 12,000	\$ 11,920
91,300	-	91,300	-
-	200	(200)	270
103,300	200	103,100	12,190

3,300	4,030	(730)	17,920
100,000	-	100,000	-
103,300	4,030	99,270	17,920

\$ -	\$ (3,830)	\$ 3,830	\$ (5,730)
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\$ -	\$ 800	\$ (800)	\$ 770
107,750	-	107,750	-
-	500	(500)	580

107,750	-	107,750	98,880
107,750	-	107,750	98,880
\$ -	\$ 1,300	\$ (1,300)	\$ (97,530)

\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-

\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-

\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-

Proposed Budget

Capital & Special Projects Fund (31)

REVENUES

	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget
Transfers in From Other Funds	\$ 1,054,500	\$ 682,350	183.35%
Tax Revenues	682,250	(30,250)	-4.25%
Revenues from Other Agencies	1,152,130	893,400	345.30%
Misc Receipts & Refunds	370,000	162,140	78.00%
Other Revenues	-	-	-
Total Revenues Fund 31	3,258,880	1,707,640	602.41%

EXPENDITURES

Bus Shelter Project	82,480	(90,030)	-128.84%
Parking Lot Maintenance	162,000	69,000	74.19%
Misc Park Projects	635,000	359,500	130.49%
Gen Maint Projects-Facilities	92,000	(41,500)	-31.09%
Misc Special Project-Complete Streets	189,270	(282,460)	-59.88%
Drainage Project	75,000	(25,000)	-25.00%
STP/Street Overlay Project	1,176,160	1,026,160	684.11%
ATP Grant Projects	789,000	577,000	272.17%
Arcade Plaza Drain	-	-	-
Other Expense	-	-	-
Transfers to Other Funds	-	-	-
Land Purchase	-	-	0.00%
Total Expenditures Fund 31	3,200,910	1,592,670	916.16%

Net Revenue Over/(Under) Expenditures

Parks Fund (32)

REVENUES

Tax Revenues	\$ -	\$ -	
Other Revenues	-	-	
Total Revenues Fund 32	-	-	0.00%

EXPENDITURES

Park Master Plan	-	(4,000)	-100.00%
Total Expenditures Fund 32	-	(4,000)	-100.00%

Net Revenue Over/(Under) Expenditures

Equipment Replacement Fund (33)

REVENUES

Transfers from Other Funds	\$ 62,640	\$ (5,900)	-8.61%
Equip & IT Reserve Transfer	60,000	20,000	50.00%
Revenue from Other Agencies	-	-	-
Budgeted Use of Funds	67,750	67,750	100.00%
Other Revenue	-	-	-
Total Revenues Fund 33	190,390	81,850	141.39%

EXPENDITURES

Equipment:			
Tools & Equipment	20,000	5,140	0.00%
Software implementation	-	(700)	-100.00%
Vehicle purchases	105,800	105,800	100.00%
Electric Vehicle Charging Stat	-	-	-
Landscapint & Yard Equip (Electric Tools)	-	-	-
IT Servers & Hardware	11,000	(3,500)	-24.14%
IT PW Computers	16,800	14,600	663.64%
IT Network & Server Room	17,500	(4,500)	-20.45%
Total Expenditures Fund 33	171,100	107,640	519.04%

Net Revenue Over/(Under) Expenditures

Fiscal Year 2019-20				Prior Year Amounts			
Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Projected Actual FY 17-18	
\$ 372,150	\$ 223,950	\$ 148,200	\$ 413,710				
712,500	669,850	42,650	669,060				
258,730	223,600	35,130	92,690				
207,860	58,532	149,328	128,020				
			330				
1,551,240	1,175,932	375,308	1,303,810				
172,510	2,370	170,140	4,120				
93,000	250	92,750	8,540				
275,500	56,680	218,820	23,240				
133,500	112,650	20,850	23,752				
471,730	268,150	203,580	180,290				
100,000	-	100,000	-				
150,000	131,110	18,890	1,752,810				
212,000	110,990	101,010	13,760				
			6				
-	1,590	(1,590)	-				
-	-	-	75,830				
1,608,240	683,790	924,450	2,082,348				
\$ (57,000)	\$ 492,142	\$ (549,142)	\$ (778,538)				
\$ -	\$ -	\$ -	\$ 490				
-	20	(20)	20				
-	20	(20)	510				
4,000	-	4,000	550				
4,000	-	4,000	550				
\$ (4,000)	\$ 20	\$ (4,020)	\$ (40)				
\$ 68,540	\$ 68,540	\$ -	\$ 145,950				
40,000	72,580	(32,580)	40,420				
-	670	(670)	37,660				
-	11,200	(11,200)	-				
-	930	(930)	1,370				
108,540	153,920	(45,380)	225,400				
20,000	12,580	7,420	-				
700	-	700	17,400				
-	98,170	(98,170)	3,750				
-	1,010	(1,010)	19,200				
-	5,950	(5,950)	57,130				
14,500	15,270	(770)	7,630				
2,200	-	2,200	1,260				
22,000	10,370	11,630	1,850				
68,600	146,560	(77,960)	108,220				
\$ 39,940	\$ 7,360	\$ 32,580	\$ 117,180				

Proposed Budget

	Fiscal Year 2019-20				Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18	
Lighting Fund (50)								
REVENUES								
Special Assessment	\$ 93,290	\$ (760)	-0.81%	\$ 94,050	\$ 89,850	\$ 4,200	\$ 92,400	
Transfer from Other Funds	7,810	-	0.00%	7,810	7,810	-	7,810	
Other Revenues	-	(7,640)	0.00%	7,640	300	7,340	360	
	101,100	(8,400)	-0.81%	109,500	97,960	11,540	100,570	
EXPENDITURES								
Salaries	-	-		-	-	-	-	
PERS	-	-		-	-	-	-	
Soc Security & Medicare	-	-		-	-	-	-	
Workers Comp Insurance	-	-		-	-	-	-	
Other	-	-		-	-	-	-	
Total Salaries & Benefits	-	-	0.00%	-	-	-	-	
Contract Services	-	(43,900)	-100.00%	43,900	-	43,900	-	
Street Lighting Electricity	64,000	14,390	29.01%	49,610	53,190	(3,580)	63,460	
Indirect OH Cost Allocation	11,100	(2,790)	-20.09%	13,890	12,730	1,160	11,320	
Other Expenditures	-	(2,100)	-100.00%	2,100	-	2,100	-	
Total Expenditures Fund 50	75,100	(34,400)	-191.08%	109,500	65,920	43,580	74,780	
Net Revenue Over/(Under) Expenditures	\$ 26,000	\$ 26,000	190.27%	\$ -	\$ 32,040	\$ (32,040)	\$ 25,790	
Library Special Tax Fund (51)								
REVENUES								
Library Special Tax	\$ 109,160	\$ (2,460)	-2.20%	\$ 111,620	\$ 108,190	\$ 3,430	\$ 112,330	
Other Revenues	-	-	-100.00%	-	90	(90)	140	
Total Revenues Fund 51	109,160	(2,460)	-102.20%	111,620	108,280	3,340	112,470	
EXPENDITURES								
Library Services	109,160	(2,460)	-2.20%	111,620	111,620	-	111,620	
Total Expenditures Fund 51	109,160	(2,460)	-2.20%	111,620	111,620	-	111,620	
Net Revenue Over/(Under) Expenditures	\$ -	\$ -	-100.00%	\$ -	\$ (3,340)	\$ 3,340	\$ 850	
Plaza Maintenance Fund (52)								
REVENUES								
Plaza Maintenance Assessment	\$ 144,420	\$ (33,470)	-18.81%	\$ 177,890	\$ 141,970	\$ 35,920	\$ 146,370	
Transfer from Other Funds	50,470	(2,530)	-4.77%	53,000	53,000	-	53,000	
Other Revenues	2,600	-	0.00%	2,600	2,600	-	2,550	
Total Revenues Fund 52	197,490	(36,000)	-23.59%	233,490	197,570	35,920	201,920	
EXPENDITURES								
Salaries	31,940	1,760	5.83%	30,180	31,310	(1,130)	32,660	
PERS	4,640	10	0.22%	4,630	4,550	80	4,920	
Soc Security & Medicare	2,170	60	2.84%	2,110	2,130	(20)	2,320	
Workers Comp Insurance	1,680	(440)	-20.75%	2,120	1,650	470	2,110	
Other	7,980	960	13.68%	7,020	7,820	(800)	7,550	
Total Salaries & Benefits	48,410	2,350	1.81%	46,060	47,460	(1,400)	49,560	
Other Material & Supplies	6,500	600	11.11%	5,900	5,150	750	6,990	
Contract Services	59,000	48,100	441.28%	10,900	37,630	(26,730)	15,410	
Electricity	6,190	(870)	-12.32%	7,060	4,280	2,780	5,300	
Water	5,500	(2,140)	-28.01%	7,640	4,020	3,620	5,420	
Sewer	1,450	-	0.00%	1,450	1,380	70	1,380	
Refuse Pick up - Plaza District	-	-		-	-	-	-	
Indirect OH Cost Allocation	16,580	(6,660)	-28.66%	23,240	21,300	1,940	27,660	
Transfer to Other Funds	-	-		-	-	-	-	
Total Expenditures Fund 52	143,630	41,380	385.22%	102,250	121,220	(18,970)	111,720	
Net Revenue Over/(Under) Expenditures	\$ 53,860	\$ (77,380)	-408.80%	\$ 131,240	\$ 76,350	\$ 54,890	\$ 90,200	

Proposed Budget

Cemetery Fund (70)

REVENUES

Cemetery Plot Sales
Misc Refunds & Receipts
Other Revenues
Total Revenues Fund 70

EXPENDITURES

Salaries
PERS
Soc Security & Medicare
Workers Comp Insurance
Other
Total Salaries & Benefits

Contract Services
Cemetery Maintenance
Water
Indirect OH Costs Allocation
Transfers to Other Funds
Other Expenditures
Total Expenditures Fund 70

Net Revenue Over/(Under)
Expenditures

Fiscal Year 2019-20			
Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	
\$ 6,000	\$ (12,000)	-66.67%	
12,180	12,180	100.00%	
18,180	180	33.33%	

Prior Year Amounts			
Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
\$ 18,000	\$ 1,900	\$ 16,100	\$ 26,330
-	-	-	-
-	620	(620)	800
18,000	2,520	15,480	27,130
5,550	6,770	(1,220)	10,530
1,160	950	210	4,960
420	460	(40)	750
480	370	110	470
1,180	1,640	(460)	2,210
8,790	10,190	(1,400)	18,920
1,000	2,050	(1,050)	650
1,500	70	1,430	630
480	400	80	500
3,190	3,190	-	2,570
-	740	(740)	3,750
250	380	(130)	1,670
15,210	17,020	(1,810)	28,690
\$ 2,790	\$ (14,500)	\$ 17,290	\$ (1,560)

RDA Successor Agency Fund (190)

REVENUES

RDA Property Tax Trust Fund
Other Revenues
Total Revenues Fund 190

EXPENDITURES

Salaries
PERS
Soc Security & Medicare
Other
Total Salaries & Benefits

Other Expense
Loan Payment to City of Ojai
Contract Services
Total Expenditures Fund 190

Net Revenue Over/(Under)
Expenditures

Fiscal Year 2019-20			
Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	
\$ 392,520	\$ 740	0.19%	
-	-		
392,520	740	0.19%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
67,000	40,230	150.28%	
365,010	-	0.00%	
-	-	0.00%	
432,010	40,230	150.28%	
\$ (39,490)	\$ (39,490)	-150.09%	

Prior Year Amounts			
Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
\$ 391,780	\$ 368,820	\$ 22,960	\$ 386,400
-	1,440	(1,440)	1,830
391,780	370,260	21,520	388,230
-	-	-	-
26,770	26,770	-	67,530
365,010	365,010	-	-
-	-	-	-
391,780	391,780	-	67,530
\$ -	\$ (21,520)	\$ 21,520	\$ 320,700

RDA Successor Housing Fund (192)

REVENUES

Low & Mod Housing (20%)
Misc Refunds & Receipts
Other Revenues
Total Revenues Fund 191

EXPENDITURES

Housing Rehab
Indirect OH Costs Allocation
Sewer
Total Expenditures Fund 191

Net Revenue Over/(Under)
Expenditures

Fiscal Year 2019-20			
Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	
\$ -	\$ -		
203,070	\$ 203,070	100.00%	
-	\$ -		
203,070	203,070	100.00%	
-	-	0.00%	
870	310	55.36%	
200,000	-	0.00%	
200,870	310	55.36%	
\$ 2,200	\$ 202,760	44.64%	

Prior Year Amounts			
Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	820	(820)	990
-	820	(820)	990
560	560	-	870
200,000	54,100	145,900	-
200,560	54,660	145,900	870
\$ (200,560)	\$ (53,840)	\$ (146,720)	\$ 120

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Budget Highlights

This section summarizes key budget policy issues imbedded in the detail of the line items.

Balanced Budget

In accordance with the Statement of Financial Principles, revenues are conservatively estimated, and expenditures are always limited to the available funds. The budget is broken into a number of different funds based upon legal requirements, and functional or operational needs of the City. The largest and most flexible fund is the General Fund, which includes most tax revenue, licenses, franchise fees, charges for services, and other sources that can normally be used for any governmental purpose.

There are several other operating funds that must be balanced, including the transit fund, and assessment districts. Considerable effort has been invested in recent years to balance these funds. Transit operations were reorganized and fares increased in an effort to hold expenses within available revenues and to meet fare box ratio requirements for federal and state grants. The Lighting District was audited and corrections were made to balance current and ongoing expenditures and to eliminate accumulated debts that could not be paid from operations through a cash transfer from the General Fund in 2015. Finally, the owners of downtown properties agreed to a series of increases to the Plaza Maintenance District assessment in an effort to eliminate the fund's operating deficit over a five-year period.

Infrastructure Needs

During periods of economic downturn and falling revenues, expenditures must be reduced to conserve cash. Often, cities try to maintain services to citizens so they reduce other expenditures such as maintaining infrastructure. "Deferred maintenance" occurs when sufficient resources are not committed to maintaining or improving infrastructure. Deferred maintenance of infrastructure, particularly roads and facilities, is a future liability that does not show up on the City's balance sheet. Since 2012, City Council has made it a priority to catch up on this deferred maintenance by budgeting additional appropriations to address this need. In 2012, City Council started allocating a portion of TOT revenues to capital projects, which include infrastructure. This allocation grew to 20% of TOT revenues and the budget continues the practice of dedicating 20% of TOT revenues to the Capital Improvement Fund (CIP). This has had an impact on the quality of life in Ojai by repaving several roads and improving other infrastructure; however, there is a tradeoff as funds that could be used for City operations are shifted to capital projects.

Conservative Revenue Estimates

The FY19-20 revenue estimate for the General Fund is approximately \$10.2 million. The City's "Big Three" sources of revenue, Transient Occupancy Tax (TOT), Sales Tax, and

Property Tax account for approximately \$6.5 million of the General Fund revenues, with TOT (net of the 20% transfer to CIP) accounting for 41.9% of “Big Three” revenues and 26.9% of total General Fund revenues.

Transient Occupancy Tax receipts growth has slowed in recent years, increasing by an annual average of approximately 4.6% per year since the fiscal year ended June 30, 2014. The Thomas Fire has impacted TOT revenues over the past two years with approximately \$200,000 Fiscal year 2017-18. One hotel remains closed since the Thomas Fire and will likely remain closed for most of the upcoming fiscal year. Additionally, there is a residual impact of the dissolution of the OTID in Fiscal year 17-18 but the actual impact of cessation of the OTID cannot be quantified. More than half of the TOT revenue comes from one operator, the Ojai Valley Inn and Spa.

Sales tax revenues grew an annual average of 4.7% from July 2011 through June 30, 2018 and are projected to grow higher in fiscal year 2018-19. Several factors have impacted sales tax revenue in recent years, resulting in uneven revenue streams over the past three years. Sales tax revenues are trending higher in the current fiscal year, aided by taxes on cannabis sales. We anticipate that sales tax revenues will continue their upward growth in the coming year and sales tax revenues were projected based on information from our contracted sales tax consultant.

Secured property tax is the largest portion of property tax, which is the least volatile of the “big three” revenues. In addition to secured property tax, the city also receives property tax from the former Redevelopment Agency (“RDA”) as residual redevelopment property tax trust fund money. This is former RDA tax increment revenues less distributions to school districts and special districts before the funding comes to the city. These revenues have been more volatile than other property tax revenues as the residual revenue has varied as a required obligations of the agency are paid and funds distributed to the school district and other special districts in our area prior to distributing the residual amount to the City. Annual growth in secured property tax has averaged 6.5%, with total property tax growing an average of 3.2% over the past five years. Property taxes are projected to end the year approximately 10% (\$200,000) higher than the June 30, 2018 level and in line with the current budget. We expect that property taxes will continue to grow in the coming years and staff has included a 2% increase from the estimated FY 18-19 revenues in the budget.

License and permit revenues have been volatile over the last five years and staff is projecting a significant decrease in these revenues from the past year and a budget shortfall resulting from the decline in revenues. These revenues are primarily from planning, development, and building & safety fees that result from development and construction activities in the city. Because of the volatility of these revenues, staff has changed the methodology for budgeting these revenues to use an average of the prior five years of revenue in an attempt to reduce the volatility that occurs from year to year.

Staffing

Staffing levels have been maintained at very lean levels for several years. The staffing strategy has been to use technology and contract services to supplement the city workforce. The goal remains to reduce the City's levels of contract staffing where it makes sense to maintain the city services. The city has used contract building staff to provide the proper level of service for the permits that are issued. The contractor receives a percentage of the permit fees that the city receives. When building activity is slow, there are fewer permits issued and the amount paid to the contractor is reduced.

This budget anticipated no changes to staffing levels; however, the Public Works Supervisor and Recreation Manager positions from 36 hour per week to 40 hour per week schedule in order to provide a constant service level throughout the week. . Code enforcement and short-term rental enforcement are provided by contractors which will help to address the City Council's goal of more proactive short-term rental and code enforcement, including time spent on weekends and evenings to ensure consistent code compliance

Employee Compensation

Beginning in FY 17-18, City Council directed that salary increases should be considered outside of the budget process. Accordingly, this budget does not include any cost of living adjustments nor does it include the conversion of any 36-hour employees to a 40-hour work week however, a contingency for possible adjustments has been incorporated into the budget.

The minimum wage has been increasing significantly and will continue to increase until it reaches \$15 per hour. This has primarily impacted staffing costs in the recreation department which typically employs lower paid part-time and seasonal staff to carry out his programs. As minimum wages continue to increase, staff will need to either raise the fees charged for programs and classes, decrease the number of employees staffing these programs and classes, or eliminate some of the classes that cannot recuperate the cost of providing them.

The Public Employees Retirement System and State Legislature have made actuarial and structural changes to the retirement system that will result in increasing the city's contribution to pensions for several years. In addition to these changes, the CalPERS board lowered the discount rate used in computing annual ongoing costs and unfunded pension liabilities. This new change will be phased in over five years beginning in fiscal year 2017-18 and will increase the City's annual PERS contribution by an estimated \$150,000 annually. Current PERS costs are comprised of the normal PERS rates for employees and an annual amortization of the unfunded PERS liability. Classic employees are now required to pay 2% of the employee portion and PEPRA employees are required to pay the entire 6.25% employee portion of the PERS contribution. The increased employee contribution to the PERS cost has resulted in a \$27,000 reduction in the normal PERS cost to \$247,000. The unfunded liability payment increased approximately \$55,000 to \$481,500. This normal cost was built into the benefit expense

line items for each operating department of the City and the unfunded liability is included in the Non-departmental budget.

As noted in the Budget Message, prior to 2012, the City offered a very generous post-retirement medical benefit (OPEB) that was funded on a pay-as-you-go basis. This benefit was significantly reduced to the minimum allowed by the Public Employees Health System for employees hired after 2012. However, the costs will go up before they go down as employees still covered by the more generous benefit retire. The actuarially computed liability for retiree medical costs has been increasing over the past few years as governmental and financial accounting standards boards have changed the requirements for computing and reporting these costs for inclusion in the City's financial statements. Some of these costs are hard costs (i.e. amounts actually paid for medical insurance premiums for retired employees and their dependents) and others are amounts computed by actuaries based upon complex computations and assumptions. Currently, the City pays more than \$150,000 annually for retiree medical premiums. The City has been contributing \$100,000 per year to the OPEB trust for future retiree medical premiums. These contributions have begun a trend that will reduce the unfunded actuarial liability to the level of plan assets in 2023 and completely eliminated in 2036. This budget includes an additional \$100,000 prefunding of the retiree medical OPEB trust.

Equipment Replacement Reserves

Public employees are expensive, and it is foolish to hamper their productivity by having them work with old tools and equipment that hinder efficiency and productivity. A couple of years ago a sinking fund was established to provide for the timely replacement of vehicles, technology, and major pieces of equipment. The charges to departments total \$40,000 annually. Staff has developed a multi-year plan for upgrading our computers, software applications, and other IT equipment. Staff is also developing a replacement schedule for the tools and equipment needed for maintenance crews, non-office personnel, and office staff. The budget includes charges to departments totaling about \$65,000 for vehicle replacement and \$40,000 for equipment and technology replacement.

Community Support

In past years the Council has provided financial support to the Ojai Valley Museum, Ojai Valley Green Coalition, the Independence Day Committee, and the Arts Commission. These allocations should be reviewed in detail annually and are not guaranteed from year to year. The FY 19-20 budget includes \$110,000 for Community Outreach to be allocated to community organizations and Libbey Bowl fee waivers. The budget also includes \$18,500 for Libbey Bowl operations, \$1,000 for the County 2-1-1 program, \$3000 for police services related to the Ojai Day, \$22,400 for the historic preservation commission, and approximately \$65,000 for the Arts Commission (including \$13,510 for staff support). The proposed budget does not increase spending for community organizations. This approach provides flexibility to the City Council to allocate funds for community organizations.

Capital Improvement Plan (CIP)

The CIP provides the means to plan for high priority capital improvements on a multi-year basis. Even though capital projects in the coming years are fully allocated to paving, park and complete streets projects, Council is encouraged to consider the priorities down the road. If we plan now for projects three or more years down the line, we are in a better position to acquire funding through grants, private donations, or saving. We can also start design work early to keep the projects moving through the pipeline. Our planning for roadwork three and four years ago has put us in a position to schedule overlay projects to obtain better economies of scale on paving jobs.

We have been awarded over \$2.5 million in grant funds for sidewalk, road, and other improvements. These expenditures will be made over the coming 3-5 years. Staff is considering other grant possibilities; however, the City's match requirement for the potential grants must be considered and weighed against the other cash needs and staff resource limitations of the City.

Resilience

A conservative budget, lean staffing, partial pre-funding of long term liabilities, building up our reserves, and fixed allocations to capital improvements together give the City the resilience to weather hard times such as economic downturns and natural disasters while attempting to maintain operating service levels. This became evident, as the City was able to weather the financial losses caused by the Thomas Fire in December 2017. Recently, the lean staffing levels have made it increasingly difficult to maintain the operating service level that has been provided in the past and staffing has been increased where possible over the past two years. Ojai has experienced challenging times, and it would be unwise to not prepare for that eventuality in the future. The projection for next year looks reasonably clear of significant issues, but we will watch carefully for signs of problems so that we can adjust quickly if necessary.

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City of Ojai - General Fund
FY 20 Proposed Budget With Comparison to FY19 Amounts
Revenues by Type & Expenditures By Department

	Fiscal Year 2019-20			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
REVENUES							
Tax Revenues							
Property Tax	\$1,960,510	\$6,800	0.35%	\$1,953,710	\$2,045,740	\$92,030	\$1,711,950
Sales Tax	1,817,600	317,600	21.17%	1,500,000	1,820,760	320,760	1,563,840
Transient Occupancy Tax	2,729,000	(121,010)	-4.25%	2,850,010	2,675,280	(174,730)	2,678,330
Franchisee Fees	376,070	7,820	2.12%	368,250	368,230	(20)	344,770
Other tax revenues	291,340	(4,500)	-1.52%	295,840	343,510	47,670	266,280
Total Tax Revenues	7,174,520	206,710	2.97%	6,967,810	7,253,520	285,710	6,565,170
Licenses & Permits							
Planning Fees	26,780	(96,790)	-78.33%	123,570	16,970	(106,600)	22,870
Cannabis Licensing Fees	25,280	25,280	0.00%	-	-	-	-
Building & Safety Permits	226,840	(108,710)	-32.40%	335,550	171,880	(163,670)	285,510
Developer Fees	131,570	(12,860)	-8.90%	144,430	99,570	(44,860)	180,900
Plan Check Fees	149,660	(73,780)	-33.02%	223,440	68,500	(154,940)	185,600
Other Licenses & Permits	43,590	(35,420)	-44.83%	79,010	42,850	(36,160)	41,820
Total Licenses & Permits	603,720	(302,280)	-33.36%	906,000	399,770	(506,230)	716,700
Revenue From Other Agencies							
Motor Vehicle In Lieu	874,700	17,140	2.00%	857,560	870,290	12,730	831,780
AB 939 Fees/SRRE	117,180	8,080	7.41%	109,100	114,320	5,220	105,620
SLESF "COPS" Funding	100,000	-	0.00%	100,000	140,000	40,000	148,170
Other revenue	83,210	(20,540)	-19.80%	103,750	173,020	69,270	84,030
Total Revenues From Other Agencies	1,175,090	4,680	0.40%	1,170,410	1,297,630	127,220	1,169,600
Charges For Current Services							
Indirect OH Cost Allocations	169,660	(52,700)	-23.70%	222,360	222,360	-	215,210
Other	110,280	(35,510)	-24.36%	145,790	84,540	(61,250)	65,930
Total Charges for Current Services	279,940	(88,210)	-23.96%	368,150	306,900	(61,250)	281,140
Other Revenues	345,340	148,650	75.58%	196,690	155,180	(41,510)	120,580
Recreation Program Revenues							
Recreation Program Revenue	213,080	(7,360)	-3.34%	220,440	216,590	(3,850)	245,210
Recreation Classes Revenue	156,960	31,160	24.77%	125,800	164,880	39,080	143,970
Day Camps	143,000	18,000	14.40%	125,000	161,940	36,940	129,780
Other Recreation	64,000	(2,000)	-3.03%	66,000	66,490	490	61,470
Recreation Revenues	577,040	39,800	7.41%	537,240	609,900	72,660	580,430
Total General Fund Revenue	10,155,650	9,350	0.09%	10,146,300	10,022,900	(123,400)	9,433,620

City of Ojai - General Fund
FY 20 Proposed Budget With Comparison to FY19 Amounts
Revenues by Type & Expenditures By Department

	Fiscal Year 2019-20			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	EXPENDITURES - By Department						
City Council Department	122,720	32,440	35.93%	90,280	82,090	8,190	120,160
City Manager Department	736,160	63,010	9.36%	673,150	716,070	(42,920)	575,900
Building Department	356,180	(162,840)	-31.37%	519,020	345,148	173,872	474,110
City Treasurer Department	5,320	(90)	-1.66%	5,410	5,130	280	6,280
Finance Department	721,870	38,700	5.66%	683,170	664,130	19,040	733,560
City Attorney Department	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
City Clerk/Records Manager	180,110	(7,290)	-3.89%	187,400	156,910	30,490	162,880
Non-Departmental City-Wide	882,950	(15,290)	-1.70%	898,240	890,380	7,860	404,830
Arts Commission Department	60,760	(1,910)	-3.05%	62,670	45,770	16,900	46,360
Police Department	3,477,730	31,250	0.91%	3,446,480	3,420,200	26,280	3,406,930
Community Development Department							
Planning Department	709,860	102,610	16.90%	607,250	430,950	176,300	422,800
Planning Commission	14,270	(1,420)	-9.05%	15,690	8,190	7,500	3,350
Historic Preservation Comm	19,400	18,050	1337.04%	1,350	910	440	5,890
Building Appeals Board	-	-	0.00%	-	-	-	-
Parks & Recreation							
Parks and Recreation Comm	6,920	80	1.17%	6,840	9,290	(2,450)	8,490
Recreation Department	284,110	43,530	18.09%	240,580	306,149	(65,569)	270,050
Recreation Programs	674,520	82,320	13.90%	592,200	707,690	(115,490)	747,300
Public Works Department							
PW - Administration	404,980	(196,690)	-32.69%	601,670	500,840	100,830	610,710
PW - Parks & Landscaping	464,550	(10,980)	-2.31%	475,530	400,770	74,760	442,000
PW - General Maintenance	200,110	24,320	13.83%	175,790	266,370	(90,580)	230,210
PW - Street Maintenance	416,270	(5,260)	-1.25%	421,530	376,050	45,480	475,180
PW - Special Events	23,500	2,430	11.53%	21,070	24,150	(3,080)	19,040
PW - NPDES Expenditures	86,560	9,100	11.75%	77,460	76,869	591	167,570
PW - AB939 Expenditures	25,520	2,460	10.67%	23,060	24,480	(1,420)	27,390
PW - CalTran Contract Exp	77,630	27,460	54.73%	50,170	109,010	(58,840)	20,980
PW - IT Department	85,070	(13,830)	-13.98%	98,900	69,440	29,460	125,270
Total General Fund Expenditures	10,208,070	62,160	0.61%	10,145,910	9,910,606	235,304	9,673,860
Net Revenues over(under) Expenditures	(\$52,420)	(\$52,810)	-0.51%	\$390	\$112,294	111,904	(\$240,240)

City of Ojai - General Fund

FY 20 Proposed Budget With Comparison to FY19 Amounts

General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2019-20			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
REVENUES							
Tax Revenues							
Property Tax	\$1,960,510	\$6,800	0.35%	\$1,953,710	\$2,045,740	\$92,030	\$1,711,950
Sales Tax	1,817,600	317,600	21.17%	1,500,000	1,820,760	320,760	1,563,840
Transient Occupancy Tax	2,729,000	(121,010)	-4.25%	2,850,010	2,675,280	(174,730)	2,678,330
Franchisee Fees	376,070	7,820	2.12%	368,250	368,230	(20)	344,770
Other tax revenues	291,340	(4,500)	-1.52%	295,840	343,510	47,670	266,280
Tax Revenues	\$7,174,520	206,710	2.97%	6,967,810	7,253,520	285,710	6,565,170
Licenses & Permits							
Planning Fees	26,780	(96,790)	-78.33%	123,570	16,970	(106,600)	22,870
Cannabis Licensing Fees	25,280	25,280	0.00%	-	-	-	-
Building & Safety Permits	226,840	(108,710)	-32.40%	335,550	171,880	(163,670)	285,510
Developer Fees	131,570	(12,860)	-8.90%	144,430	99,570	(44,860)	180,900
Plan Check Fees	149,660	(73,780)	-33.02%	223,440	68,500	(154,940)	185,600
Other Licenses & Permits	43,590	(35,420)	-44.83%	79,010	42,850	(36,160)	41,820
Licenses & Permits	603,720	(302,280)	-33.36%	906,000	399,770	(506,230)	716,700
Revenue From Other Agencies							
Motor Vehicle In Lieu	874,700	17,140	2.00%	857,560	870,290	12,730	831,780
AB 939 Fees/SRRE	117,180	8,080	7.41%	109,100	114,320	5,220	105,620
SLESF "COPS" Funding	100,000	-	0.00%	100,000	140,000	40,000	148,170
Other revenue	83,210	(20,540)	-19.80%	103,750	173,020	69,270	84,030
Revenue From Other Agencies	1,175,090	4,680	0.40%	1,170,410	1,297,630	127,220	1,169,600
Charges For Current Services							
Indirect OH Cost Allocations	169,660	(52,700)	-23.70%	222,360	222,360	-	215,210
Other	110,280	(35,510)	-24.36%	145,790	84,540	(61,250)	65,930
Charges For Current Services	279,940	(88,210)	-23.96%	368,150	306,900	(61,250)	281,140
Other Revenues	345,340	148,650	75.58%	196,690	155,180	(41,510)	120,580
Recreation Program Revenues							
Recreation Program Revenue	213,080	(7,360)	-3.34%	220,440	216,590	(3,850)	245,210
Recreation Classes Revenue	156,960	31,160	24.77%	125,800	164,880	39,080	143,970
Day Camps	143,000	18,000	14.40%	125,000	161,940	36,940	129,780
Other Recreation	64,000	(2,000)	-3.03%	66,000	66,490	490	61,470
Recreation Revenues	577,040	39,800	7.41%	537,240	609,900	72,660	580,430
Total General Fund Revenue	10,155,650	9,350	0.09%	10,146,300	10,022,900	(123,400)	9,433,620

City of Ojai - General Fund
FY 20 Proposed Budget With Comparison to FY19 Amounts
General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2019-20			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
EXPENDITURES - By Major Type							
Salaries	2,468,140	57,630	2.39%	2,410,510	2,554,110	(143,600)	2,270,510
Employee Benefits	1,461,480	(16,270)	-1.10%	1,477,750	1,369,760	107,990	1,343,070
Retiree Health Insurance	144,140	(4,860)	-3.26%	149,000	145,000	4,000	182,660
Contract Sheriff Services	3,318,170	35,190	1.07%	3,282,980	3,265,210	17,770	3,181,880
City Attorney Services	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
Office & Computer Supplies	47,250	4,280	9.96%	42,970	32,440	10,530	67,830
Recreation Classes & Programs	215,420	12,830	6.33%	202,590	217,270	(14,680)	218,170
HR & Other Administrative	238,800	25,900	12.17%	212,900	187,720	25,180	45,980
Utilities	175,030	38,640	28.33%	136,390	151,270	(14,880)	168,750
Contract Services							
Administration	32,500	10,700	49.08%	21,800	26,460	(4,660)	8,130
Finance Department	68,500	13,200	23.87%	55,300	42,520	12,780	53,000
Planning	295,000	119,900	68.48%	175,100	37,270	137,830	194,820
Building	251,900	(205,070)	-44.88%	456,970	246,560	210,410	362,220
Public Works	292,500	17,380	6.32%	275,120	231,470	43,650	399,800
Insurance	159,950	(37,900)	-19.16%	197,850	190,220	7,630	196,730
Software License & Maintenance	45,280	11,680	34.76%	33,600	49,220	(15,620)	19,520
Non-Contracted Repairs & Maintenance	231,260	10,850	4.92%	220,410	235,650	(15,240)	227,110
Prefunding Retiree medical	100,000	-	0.00%	100,000	100,000	-	100,000
Other Administrative Expenditures	121,910	16,380	15.52%	105,530	94,520	11,010	110,790
Boards & Commissions	47,250	(3,250)	-6.44%	50,500	45,150	5,350	42,720
Community Outreach	117,000	3,000	2.63%	114,000	150,750	(36,750)	141,330
Capital Transfers to Other Funds	144,780	(48,050)	-24.92%	192,830	202,750	(9,920)	110,740
Lighting & Plaza Maintenance Assmnts	60,810	-	0.00%	60,810	60,810	-	60,810
Total General Fund Expenditures	10,208,070	62,160	0.61%	10,145,910	9,909,750	236,160	9,673,190
Net Revenues over(under) Expenditures	(\$52,420)	(\$52,810)	-0.52%		\$390	\$113,150	112,760
							(\$239,570)

City of Ojai - General Fund
FY 20 Proposed Budget With Prior Years Comparison
General Fund Departmental Expenditures by Major Category

	Fiscal Year 2019-20			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
City Council Department							
Salaries & Benefits	\$95,710	\$29,620	44.82%	\$66,090	\$66,250	(\$160)	\$96,110
Contract Services	2,990	-	0.00%	2,990	1,840	1,150	2,030
Utilities	6,580	2,690	69.15%	3,890	670	3,220	5,740
Other Expenditures	12,500	130	1.05%	12,370	8,386	3,984	9,460
Transfers	4,940	-	0.00%	4,940	4,940	-	4,820
Total City Council	122,720	32,440	115.02%	90,280	82,086	8,194	118,160
City Manager Department							
Salaries & Benefits	380,120	(11,660)	-2.98%	391,780	441,640	(49,860)	443,380
Contract Services	9,000	7,800	650.00%	1,200	6,370	(5,170)	2,070
Utilities	6,720	1,410	166.04%	5,310	1,240	4,070	5,470
OPEB Prefunding	100,000	-	0.00%	100,000	100,000	-	-
Contingency	190,000	50,000	0.00%	140,000	140,000	-	-
Other Expenditures	47,350	15,460	48.48%	31,890	23,850	8,040	21,620
Transfers	2,970	-	0.00%	2,970	2,970	-	3,360
Total City Manager	736,160	63,010	9.36%	673,150	716,070	(42,920)	475,900
City Treasurer Department							
Salaries & Benefits	5,160	(90)	-8.57%	5,250	5,130	120	6,120
Other Expenditures	160	-	0.00%	160	-	160	160
Total City Treasurer	5,320	(90)	-8.57%	5,410	5,130	280	6,280
Finance Department							
Salaries & Benefits	584,900	13,800	2.42%	571,100	526,150	44,950	627,340
Contract Services	74,000	15,100	25.64%	58,900	60,030	(1,130)	56,400
Utilities	9,940	2,270	29.60%	7,670	35,070	(27,400)	8,110
Other Expenditures	46,080	7,530	19.53%	38,550	35,930	2,620	34,900
Transfers	6,950	-	0.00%	6,950	6,950	-	6,810
Total Finance	721,870	38,700	77.18%	683,170	664,130	19,040	733,560
City Attorney Department							
Contract Services	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
Total City Attorney	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
City Clerk/Records Manager							
Salaries & Benefits	148,640	5,980	4.19%	142,660	125,580	17,080	135,620
Contract Services	6,450	3,000	86.96%	3,450	5,550	(2,100)	5,250
Utilities	1,660	360	27.69%	1,300	-	1,300	1,530
Other Expenditures	22,370	(16,630)	-42.64%	39,000	24,790	14,210	19,520
Transfers	990	-	0.00%	990	990	-	960
Total City Clerk/Records Mgr	180,110	(7,290)	-3.89%	187,400	156,910	30,490	162,880
Non-Departmental City-Wide							
Community Outreach	117,000	3,000	2.63%	114,000	150,450	(36,450)	139,000
Pers Unfunded Liability	382,550	24,470	6.83%	358,080	327,703	30,377	-
Retiree Medical	144,140	(4,860)	-3.26%	149,000	145,000	4,000	-
Liab, Bonds & Other Insurances	159,950	(37,900)	-19.16%	197,850	190,220	7,630	196,730
Contract Services	18,500	-	0.00%	18,500	16,200	2,300	3,530
Transfers	60,810	-	0.00%	60,810	60,810	-	65,570
Total Non-Departmental	882,950	(15,290)	-1.70%	898,240	890,383	7,857	404,830
Arts Commission Department							
Salaries & Benefits	13,510	1,490	12.40%	12,020	620	11,400	3,440
Contract Services	1,000	750	300.00%	250	-	250	370
Cultural Arts Program	44,750	500	1.13%	44,250	39,500	4,750	40,580
Other Expenditures	1,500	(4,650)	-75.61%	6,150	5,650	500	1,970
Transfers	-	-	0.00%	-	-	-	-
Total Arts Commission	60,760	(1,910)	0.00%	62,670	45,770	16,900	46,360

City of Ojai - General Fund
FY 20 Proposed Budget With Prior Years Comparison
General Fund Departmental Expenditures by Major Category

	Fiscal Year 2019-20			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
Police Department							
Salaries & Benefits	154,550	(3,940)	-2.49%	158,490	151,230	7,260	100,430
Contract sheriff Services	3,194,770	4,220	0.13%	3,190,550	3,105,776	84,774	3,060,160
Utilities	1,330	-	0.00%	1,330	1,230	100	1,450
Police Pension	-	-	0.00%	-	-	-	119,420
Other Expenditures	126,090	30,970	32.56%	95,120	160,970	(65,850)	124,510
Transfers	990	-	0.00%	990	990	-	960
Total Police	3,477,730	31,250	0.91%	3,446,480	3,420,196	26,284	3,406,930
Planning Department							
Salaries & Benefits	383,710	(2,180)	-0.56%	385,890	352,720	33,170	198,980
Contract Services	280,000	98,700	54.44%	181,300	38,400	142,900	202,530
Utilities	6,940	1,920	38.25%	5,020	-	5,020	5,890
Other Expenditures	30,970	4,170	15.56%	26,800	31,590	(4,790)	6,820
Transfers	8,240	-	0.00%	8,240	8,240	-	8,580
Total Planning	709,860	102,610	16.90%	607,250	430,950	176,300	422,800
Building Department							
Salaries & Benefits	99,300	45,060	83.08%	54,240	95,030	(40,790)	102,090
Contract Services	213,980	(176,490)	-45.20%	390,470	206,620	183,850	331,810
Utilities	3,050	490	0.00%	2,560	240	2,320	3,500
Animal Regulations	37,920	(30,080)	-44.24%	68,000	39,940	28,060	31,920
Other Expenditures	-	(1,770)	-100.00%	1,770	1,340	430	2,856
Transfers	1,930	(50)	-2.53%	1,980	1,980	-	1,930
Total Building	356,180	(162,840)	-31.37%	519,020	345,150	173,870	474,106
Planning Commission							
Salaries & Benefits	14,270	(420)	-2.86%	14,690	5,190	9,500	2,380
Other Expenditures	-	(1,000)	-100.00%	1,000	3,000	(2,000)	970
Total Planning Commission	14,270	(1,420)	-9.05%	15,690	8,190	7,500	3,350
Historic Preservation Comm							
Contract Services	15,000	15,000	0.00%	-	-	-	-
Other Expenditures	4,400	3,050	225.93%	1,350	420	930	5,890
Total Historic Preservation Comm	19,400	18,050	1337.04%	1,350	910	440	5,890
Parks and Recreation							
Salaries & Benefits	673,460	105,670	18.61%	567,790	743,960	(176,170)	738,440
Contract Services	9,420	3,720	65.26%	5,700	4,920	780	7,790
Utilities	26,710	5,710	27.19%	21,000	22,390	(1,390)	22,990
Special Events	35,000	3,800	12.18%	31,200	42,750	(11,550)	34,580
Recreation Programs	28,900	(6,500)	-18.36%	35,400	22,250	13,150	35,140
Recreation Classes	66,620	9,080	15.78%	57,540	71,120	(13,580)	74,070
Day Camps	47,000	7,250	18.24%	39,750	47,310	(7,560)	40,490
Other Expenditures	61,100	(2,800)	-4.38%	63,900	50,710	13,190	54,310
Transfers	17,340	-	0.00%	17,340	17,340	-	17,190
Total Parks and Recreation	965,550	125,930	15.00%	839,620	1,022,750	(183,130)	1,025,000
Public Works Department							
Salaries & Benefits	993,740	(174,440)	-14.93%	1,168,180	1,083,580	84,600	1,225,100
Contract Services	306,600	55,210	21.96%	251,390	225,670	25,720	314,820
Utilities	112,100	24,990	28.69%	87,110	89,310	(2,200)	113,210
Repairs and Maintenance	221,260	(29,000)	3.97%	250,260	254,610	(4,350)	331,150
Other Expenditures	50,060	10,250	25.75%	39,810	36,446	3,364	72,330
Transfers	100,430	(48,000)	-32.34%	148,430	158,350	(9,920)	61,370
Total Public Works	1,784,190	(160,990)	-8.28%	1,945,180	1,847,966	97,214	2,117,980
General Fund Department Totals	\$10,208,070	\$62,160	-0.51%	\$10,145,910	\$9,910,211	\$235,699	\$9,570,646

City of Ojai
FY 20 Proposed Budget
Revenue & Expenditures Summary- All Funds

	Proposed Budget			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
General Fund							
Revenues	\$10,155,650	\$9,350	0.09%	\$10,146,300	\$10,022,900	\$123,400	\$9,433,620
Budgeted Use of Fund Balance	\$0	\$0		\$0	\$0	\$0	\$0
Expenditures	(10,208,070)	(62,160)	263.50%	(10,145,910)	(9,909,740)	(236,190)	(9,673,180)
Revenue Over(under) Expenditures	(\$52,420)	(\$52,810)	-263.41%	\$390	\$113,160	(\$112,780)	(\$239,560)
Libbey Bowl Maintenance							
Revenues	28,120	13,120	87.47%	15,000	28,116	(13,116)	16,830
Expenditures	(20,000)	(20,000)	100.00%	-	(12,582)	12,582	-
Revenue Over(under) Expenditures	8,120	(6,880)	-12.53%	15,000	15,534	(534)	16,830
Gas Tax							
Revenues	333,660	10,140	3.13%	323,520	292,050	(31,470)	196,060
Expenditures	(699,000)	(699,000)	100.00%	-	-	-	(303,000)
Revenue Over(under) Expenditures	(365,340)	(688,860)	-96.87%	323,520	292,050	(31,470)	(106,940)
Transit							
Revenues	894,290	(453,240)	-37.01%	1,347,530	1,179,810	167,720	880,800
Budgeted Use of Fund Balance	-	(72,120)	-100.00%	72,120	-	72,120	-
Expenditures	(900,910)	516,760	-36.45%	(1,417,670)	(1,380,200)	(37,470)	(1,013,120)
Revenue Over(under) Expenditures	(6,620)	(8,600)	-0.55%	1,980	(200,390)	202,370	(132,320)
Transit Equipment Replacement							
Revenues	-	(270,000)	-100.00%	270,000	196,330	73,670	760
Expenditures	-	270,000	-100.00%	(270,000)	(195,000)	(75,000)	(3,330)
Revenue Over(under) Expenditures	-	-	0.00%	-	1,330	(1,330)	(2,570)
Drainage							
Revenues	-	(12,000)	-37.71%	12,000	200	11,800	12,190
Budgeted Use of Fund Balance	64,350	(26,950)	8.19%	91,300	-	91,300	-
Expenditures	(117,920)	(14,620)	14.15%	(103,300)	(4,030)	(99,270)	(17,920)
Revenue Over(under) Expenditures	(53,570)	(53,570)	-51.86%	-	(3,830)	3,830	(5,730)
TDA Art 3-Bike & Ped							
Revenues	800	800	-99.26%	-	1,300	(1,300)	1,350
Budgeted Use of Fund Balance	-	(107,750)	-100.00%	107,750	-	107,750	-
Expenditures	-	107,750	-100.00%	(107,750)	-	(107,750)	(98,880)
Revenue Over(under) Expenditures	800	800	0.74%	-	1,300	(1,300)	(97,530)
TDA Art 8-Streets & Roads							
Revenues	-	-	0.00%	-	-	-	-
Expenditures	-	-	0.00%	-	-	-	-
Revenue Over(under) Expenditures	-	-	0.00%	-	-	-	-
Capital & Special Projects							
Revenues	3,258,880	1,812,500	110.08%	1,446,380	1,175,930	270,450	1,303,810
Budgeted Use of Fund Balance	-	(104,860)	15.57%	104,860	-	104,860	-
Expenditures	(3,200,910)	(1,592,670)	99.03%	(1,608,240)	(683,790)	(924,450)	(2,083,140)
Revenue Over(under) Expenditures	57,970	114,970	11.05%	(57,000)	492,140	(549,140)	(779,330)
Parks							
Revenues	-	-		-	20	(20)	510
Expenditures	-	4,000	-100.00%	(4,000)	-	(4,000)	(550)
Revenue Over(under) Expenditures	-	4,000	0.00%	(4,000)	20	(4,020)	(40)
Equipment Replacement							
Revenues	122,640	81,850	75.41%	108,540	142,720	(34,180)	225,400
Budgeted Use of Fund Balance	67,750	2,960	100.00%	-	-	-	-
Expenditures	(171,100)	(102,500)	149.42%	(68,600)	(146,560)	77,960	(108,220)
Revenue Over(under) Expenditures	19,290	(17,690)	-74.01%	39,940	(3,840)	43,780	117,180

City of Ojai
FY 20 Proposed Budget
Revenue & Expenditures Summary- All Funds

	Proposed Budget			Prior Year Amounts			
	Proposed Budget FY 19-20	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
Street Lighting							
Revenues	101,100	(8,400)	-7.67%	109,500	97,960	11,540	100,570
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(75,100)	34,400	-31.42%	(109,500)	(65,920)	(43,580)	(74,780)
Revenue Over(under) Expenditures	26,000	26,000	23.74%	-	32,040	(32,040)	25,790
Library Special Tax							
Revenues	109,160	(2,460)	0.00%	111,620	108,280	3,340	112,470
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(109,160)	2,460	-2.20%	(111,620)	(111,620)	-	(111,620)
Revenue Over(under) Expenditures	-	-	0.00%	-	(3,340)	3,340	850
Plaza Maintenance							
Revenues	197,490	(36,000)	-15.42%	233,490	197,570	35,920	201,920
Expenditures	(143,630)	(41,380)	40.47%	(102,250)	(121,220)	18,970	(111,720)
Revenue Over(under) Expenditures	53,860	(77,380)	-55.89%	131,240	76,350	54,890	90,200
Cemetery							
Revenues	6,000	(12,000)	-99.00%	18,000	2,520	15,480	27,130
Budgeted Use of Fund Balance	12,180	12,180	100.00%	-	-	-	-
Expenditures	(18,180)	(2,470)	16.24%	(15,210)	(17,020)	1,810	(28,690)
Revenue Over(under) Expenditures	-	(2,290)	0.00%	2,790	(14,500)	17,290	(1,560)
RDA Successor Agency							
Revenues	392,520	740	0.19%	391,780	370,260	21,520	388,230
Expenditures	(432,010)	(40,230)	10.27%	(391,780)	-	(391,780)	(67,530)
Revenue Over(under) Expenditures	(39,490)	(39,490)	-10.08%	-	370,260	(370,260)	320,700
RDA Successor Housing							
Revenues	-	-	100.00%	-	820	(820)	990
Budgeted Use of Fund Balance	203,070	310	-	202,760	-	202,760	-
Expenditures	(200,870)	(310)	0.15%	(200,560)	(54,660)	(145,900)	(870)
Revenue Over(under) Expenditures	2,200	-	99.85%	2,200	(53,840)	56,040	120
All Funds Total							
All Funds Revenues	\$15,600,310	\$1,134,400	0.00%	14,533,660	13,816,786	653,934	12,902,640
All Budgeted Use of Fund Balances	279,600	(299,500)	0.00%	376,030	-	376,030	-
All Funds Expenditures	(16,296,860)	(1,639,970)	0.00%	(14,656,390)	(12,702,342)	(1,954,068)	(13,696,550)
Total Revenue Over(under)Total Expenditures	(416,950)	(805,070)	0.00%	253,300	1,114,444	(924,104)	(793,910)

Summaries

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Estimated Beginning and Ending Fund Balance

Fiscal Year 2019-20 Budgeted Estimated

	Estimated Beginning Balance 06/30/19	Estimated Revenues	Budgeted Use of Fund Balance	Transfers In	Transfers (Out)	Estimated Expenditures	Change in Fund Balances	Estimated Ending Balance 06/29/20
Governmental Funds								
10 General (unrestricted, undesignated)	\$ 3,593,409	\$ 9,955,650	\$ 200,000	(A) \$ -	\$ (205,589)	\$ (10,002,481)	\$ (52,420)	\$ 3,540,989
11 Libbey Bowl Maintenance	62,030	28,120	-	-	(20,000)	-	8,120	70,150
22 Gas Tax	370,338	333,660	-	-	-	(699,000)	(365,340)	4,998
25 Drainage	60,523	103,300	-	-	(100,000)	(3,300)	-	60,523
26 Local Transport (Article 3)	157,523	-	-	-	-	-	-	157,523
31 CIP Fund	147,881	2,204,380	-	1,054,500	-	(3,200,910)	57,970	205,851
32 Park Acquisition	5,014	-	-	-	-	-	-	5,014
33 Vehicle, IT, Equip Rep	365,361	62,640	67,750	60,000	-	(171,100)	(48,460)	316,901
42 CDBG	246	-	-	-	-	-	-	246
50 Street Lighting	127,622	93,290	-	7,810	-	(75,100)	26,000	153,622
51 Library	24,869	109,160	-	-	-	(109,160)	-	24,869
52 Plaza Maintenance	(54,413)	147,020	-	50,470	-	(143,630)	53,860	(553)
Total Governmental	4,860,403	13,037,220	267,750	1,172,780	(325,589)	(14,404,681)	(320,270)	4,540,133
Enterprise Funds								
23 Local Transportation (Unrestricted)	97,348	894,290	-	-	(7,200)	(893,710)	(6,620)	90,728
24 Transit Replacement	120,865	-	-	-	-	-	-	120,865
70 Cemetery Trust	275,805	6,000	12,180	-	-	(18,180)	(12,180)	263,625
Total Enterprise Funds	494,018	900,290	12,180	-	(7,200)	(911,890)	(18,800)	475,218
Redevelopment Successor Agency								
190 RDA Successor Agency	(3,005,423)	392,520	-	-	-	(432,010)	(39,490)	(3,044,913)
192 RDA Housing Suc Agency	2,155,637	-	203,070	-	-	(203,070)	(203,070)	1,952,567
Total RDASA	(849,786)	392,520	203,070	-	-	(635,080)	(242,560)	(1,092,346)
Citywide total	\$ 4,504,635	\$ 14,330,030	\$ 483,000	\$ 1,172,780	\$ (332,789)	\$ (15,951,651)	\$ (581,630)	\$ 3,923,005

(A) - Use of restricted fund balance that was collected to perform a general plan update. This does not impact General Fund reserves.

Transfers In and Out

	TRANSFER TO:								
	General Fund (10)	Transit Fund (23)	Transit Replacement Fund (24)	Capital Projects Fund (31)	Vehicle Equipment Replacement Fund (33)	Equipment Replacement Fund (33)	Street Lighting Fund (50)	Plaza Maintenance Fund (52)	Total
TRANSFER FROM:									
General Fund (10)	\$ -	\$ -	\$ -	\$ 40,910	\$ 65,900	\$ 38,020	\$ 7,810	\$ 53,000	\$ 205,640
Libbey Bowl Maintenance (11)				20,000					20,000
Street Improvement-Gas tax Fund (22)				699,000					699,000
Local Transportation Fund (23)					2,640	\$ 1,980			4,620
Local Transportation Equip. Fund (24)		-		-					-
Drainage Fund (25)				100,000					100,000
TDA Art 3 Fund (26)				-					-
Total	\$ -	\$ -	\$ -	\$ 859,910	\$ 68,540	\$ 40,000	\$ 7,810	\$ 53,000	\$ 1,029,260

All Funds Sources & Usage

	Proposed Budget FY 19-20	Final Budget FY 18-19	Actual FY 17-18	Actual FY 16-17
<u>Sources</u>				
General Fund	\$ 10,155,650	\$ 10,146,300	\$ 9,433,620	\$ 9,517,710
Special Revenue Funds	4,283,950	2,663,960	2,171,110	1,978,150
Enterprise Funds	912,470	1,707,650	909,540	897,740
Redevelopment Successor Agency	595,590	594,540	389,220	335,780
Total	<u>15,947,660</u>	<u>15,112,450</u>	<u>12,903,490</u>	<u>12,729,380</u>
<u>Uses</u>				
General Fund	(10,208,070)	(10,145,910)	(9,673,860)	(9,171,200)
Special Revenue Funds	(4,536,820)	(2,252,260)	(2,917,300)	(1,536,165)
Enterprise Funds	(919,090)	(1,702,880)	(981,110)	(830,350)
Redevelopment Successor Agency	(635,080)	(594,540)	(64,550)	(22,950)
Total	<u>(16,299,060)</u>	<u>(14,695,590)</u>	<u>(13,636,820)</u>	<u>(11,560,665)</u>
<u>Surplus (Deficit)</u>				
General Fund	(52,420)	390	(240,240)	346,510
Special Revenue Funds	(252,870)	411,700	(746,190)	441,985
Enterprise Funds	(6,620)	4,770	(71,570)	67,390
Redevelopment Successor Agency	(39,490)	-	324,670	312,830
Surplus (Deficit)	<u>\$ (351,400)</u>	<u>\$ 416,860</u>	<u>\$ (733,330)</u>	<u>\$ 1,168,715</u>

All Funds Sources & Usage

<u>Special Revenue Funds</u>		Proposed Budget FY 19-20	Final Budget FY 18-19	Actual FY 17-18	Actual FY 16-17
<u>Sources</u>					
11 Libbey Bowl Maintenance	\$ 28,120	\$ 15,000	\$ 16,830	\$ 17,610	
22 Gas Tax	333,660	323,520	196,060	150,810	
25 Drainage	64,350	103,300	12,190	7,810	
26 Local Transport (Article 3)	800	107,750	1,350	68,560	
27 Local Transport (Article 8)	-	-	-	-	
31 Capital Projects	3,258,880	1,551,240	1,303,810	1,074,450	
32 Parks Acquisition	-	-	510	1,420	
33 Vehicle, IT, Equip Rep	190,390	108,540	225,400	245,020	
50 Street Lighting	101,100	109,500	100,570	100,530	
51 Library	109,160	111,620	112,470	112,820	
52 Plaza Maintenance	197,490	233,490	201,920	199,120	
Total Sources	4,283,950	2,663,960	2,171,110	1,978,150	
<u>Uses</u>					
11 Libbey Bowl Maintenance	20,000	-	7,470	-	
22 Gas Tax	699,000	-	303,000	53,558	
25 Drainage	117,920	103,300	17,920	16,480	
26 Local Transport (Article 3)	-	107,750	98,880	23,860	
27 Local Transport (Article 8)	-	-	-	-	
31 Capital Projects	3,200,910	1,645,240	2,083,140	1,129,520	
32 Parks Acquisition	-	4,000	550	950	
33 Vehicle, IT, Equip Rep	171,100	68,600	108,220	6,254	
50 Street Lighting	75,100	109,500	74,780	69,300	
51 Library	109,160	111,620	111,620	123,493	
52 Plaza Maintenance	143,630	102,250	111,720	112,750	
Total Uses	4,536,820	2,252,260	2,917,300	1,536,165	

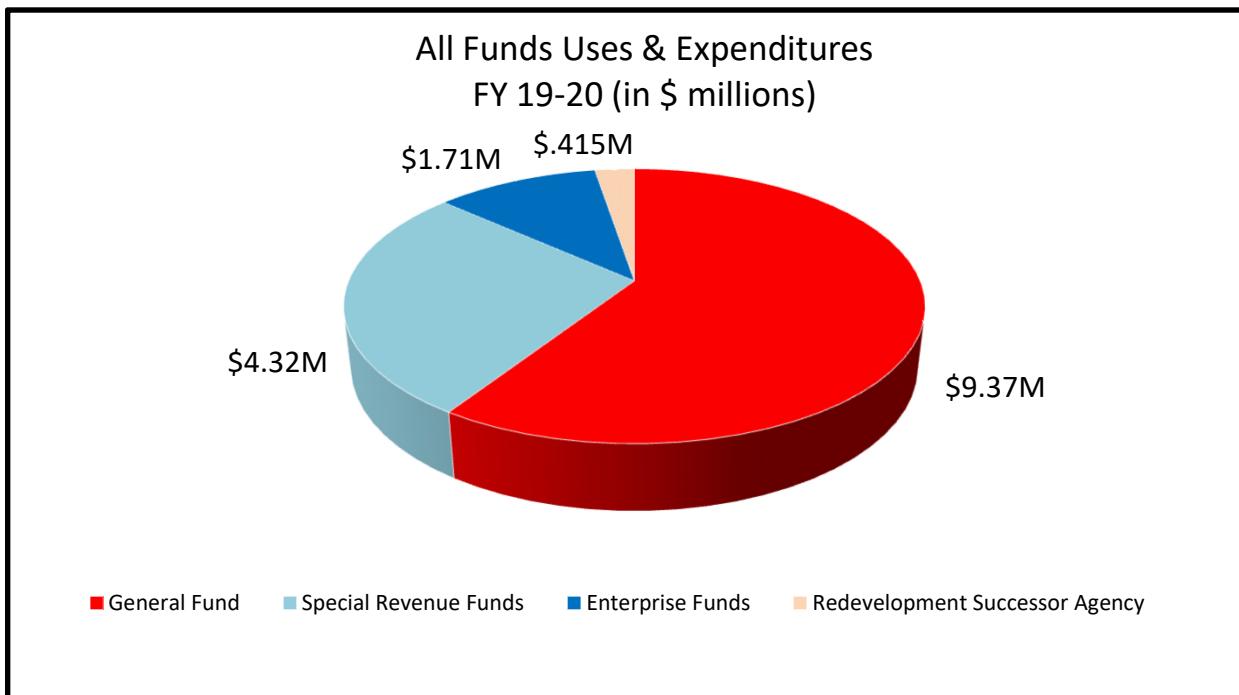
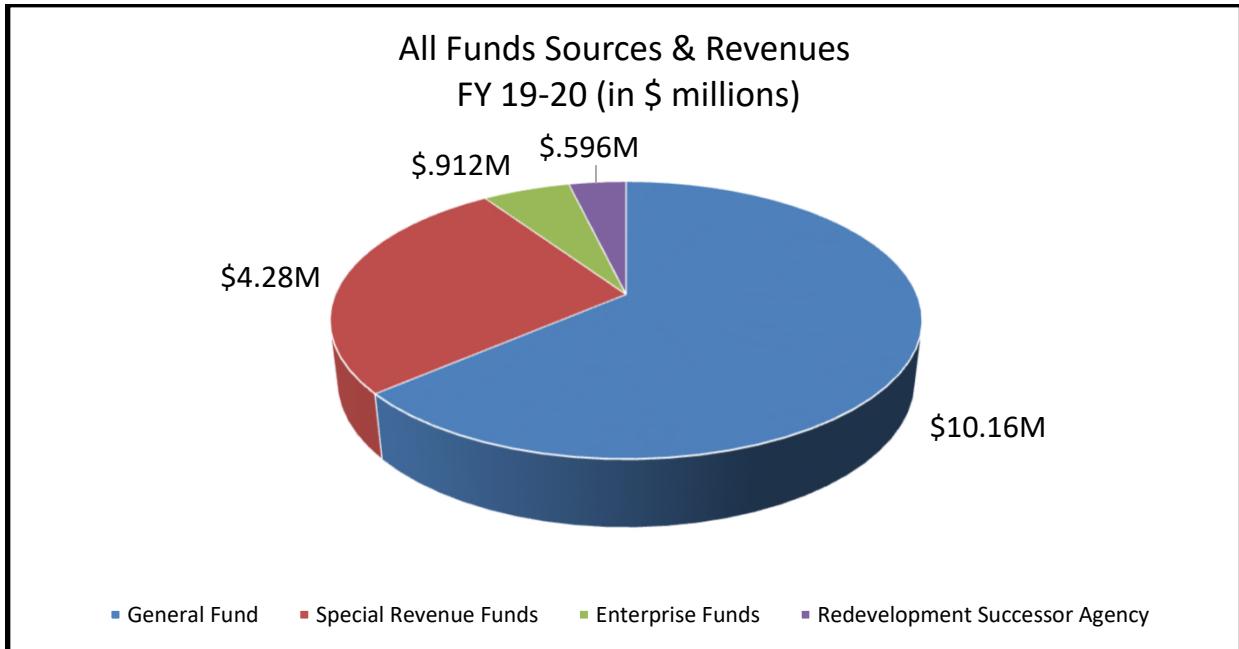
All Funds Sources & Usage

Enterprise Funds

	Proposed Budget FY 19-20	Final Budget FY 18-19	Actual FY 17-18	Actual FY 16-17
<u>Sources</u>				
23 Transit Fund	\$ 894,290	\$ 1,419,650	\$ 880,800	\$ 874,190
24 Transit Capital Fund	-	270,000	760	910
70 Cemetery Fund	18,180	18,000	27,980	22,640
Total Sources	912,470	1,707,650	909,540	897,740
<u>Uses</u>				
23 Transit Fund	900,910	1,417,670	1,013,120	830,730
24 Transit Capital Fund	-	270,000	3,330	3,836
70 Cemetery Fund	18,180	15,210	28,690	(3,460)
Total Uses	919,090	1,702,880	1,045,140	831,106

Redevelopment Successor Agency

	Proposed Budget FY 19-20	Final Budget FY 18-19	Actual FY 17-18	Actual FY 16-17
<u>Sources</u>				
190 RDA Successor Agency	\$ 392,520	\$ 391,780	\$ 388,230	\$ 334,950
192 RDA Successor Housing Fund	203,070	202,760	990	830
Total Sources	595,590	594,540	389,220	335,780
<u>Uses</u>				
190 RDA Successor Agency	432,010	391,780	67,530	25,730
192 RDA Successor Housing Fund	203,070	202,760	2,980	2,780
Total Sources	635,080	594,540	70,510	28,510



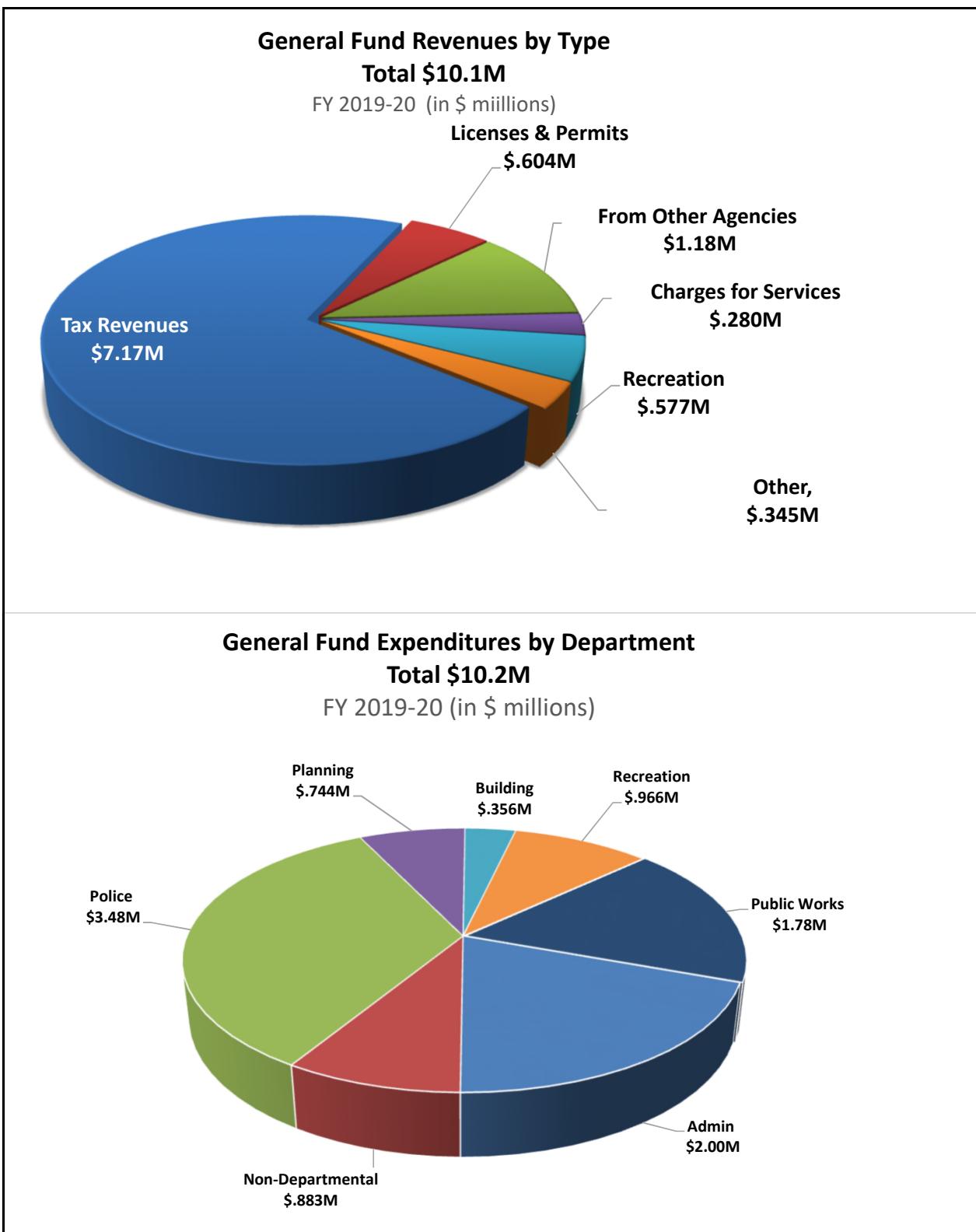
General Funds Sources & Usage

City of Ojai General Fund Sources & Uses

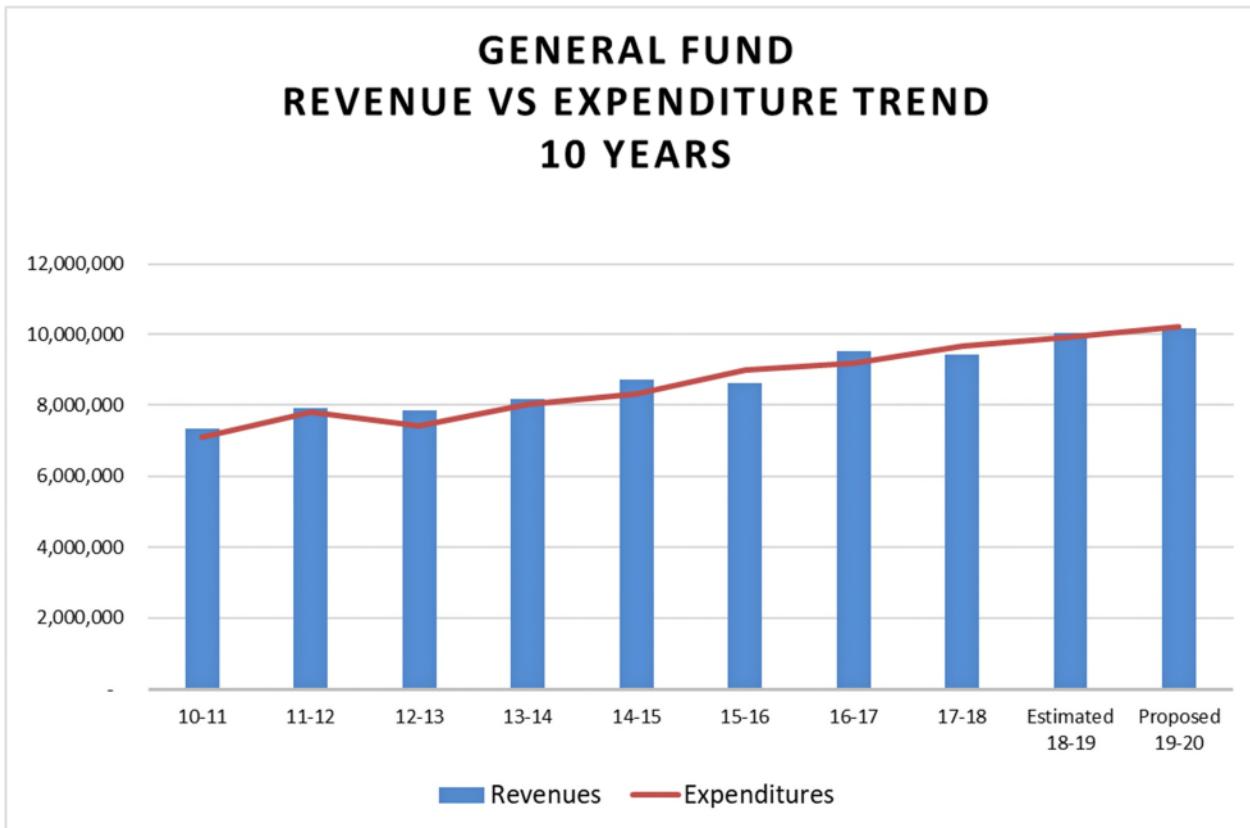
<u>Sources</u>	Proposed Budgetd		Prior Year Amounts		
	Proposed Budget FY 19-20	\$ Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Actual FY 17-18
Property Tax	\$ 1,960,510	\$ 6,800	\$ 1,953,710	\$ 2,045,742	\$ 1,711,950
Sales Tax	1,817,600	317,600	1,500,000	1,820,760	1,563,840
Business Licenses	186,600	3,640	182,960	235,650	184,880
Franchise Fees	376,070	7,820	368,250	368,230	344,770
TOT and Property Trans. Tax	3,411,250	(151,260)	3,562,510	3,345,130	3,347,390
TOT to Capital Improvement Fund	(682,250)	30,250	(712,500)	(669,850)	(669,060)
Documentary Stamp Tax	104,740	(8,140)	112,880	107,860	81,400
Licenses & Permits	603,720	(345,150)	948,870	399,770	716,700
Fines & Forfeitures	8,600	(3,680)	12,280	8,440	9,280
Use of Money	80,320	40,320	40,000	83,690	57,180
Motor Vehicle In Lieu	874,700	17,140	857,560	870,290	831,780
From Other Agencies	300,390	(12,460)	312,850	427,340	337,820
Charges for Service	110,280	(35,510)	145,790	84,540	65,930
Overhead Allocations	169,660	(52,700)	222,360	222,360	215,210
Miscellaneous	256,420	112,010	144,410	63,050	54,120
Recreation Income	577,040	39,800	537,240	609,900	580,430
TOTAL	10,155,650	(33,520)	10,189,170	10,022,902	9,433,620

General Funds Sources & Usage

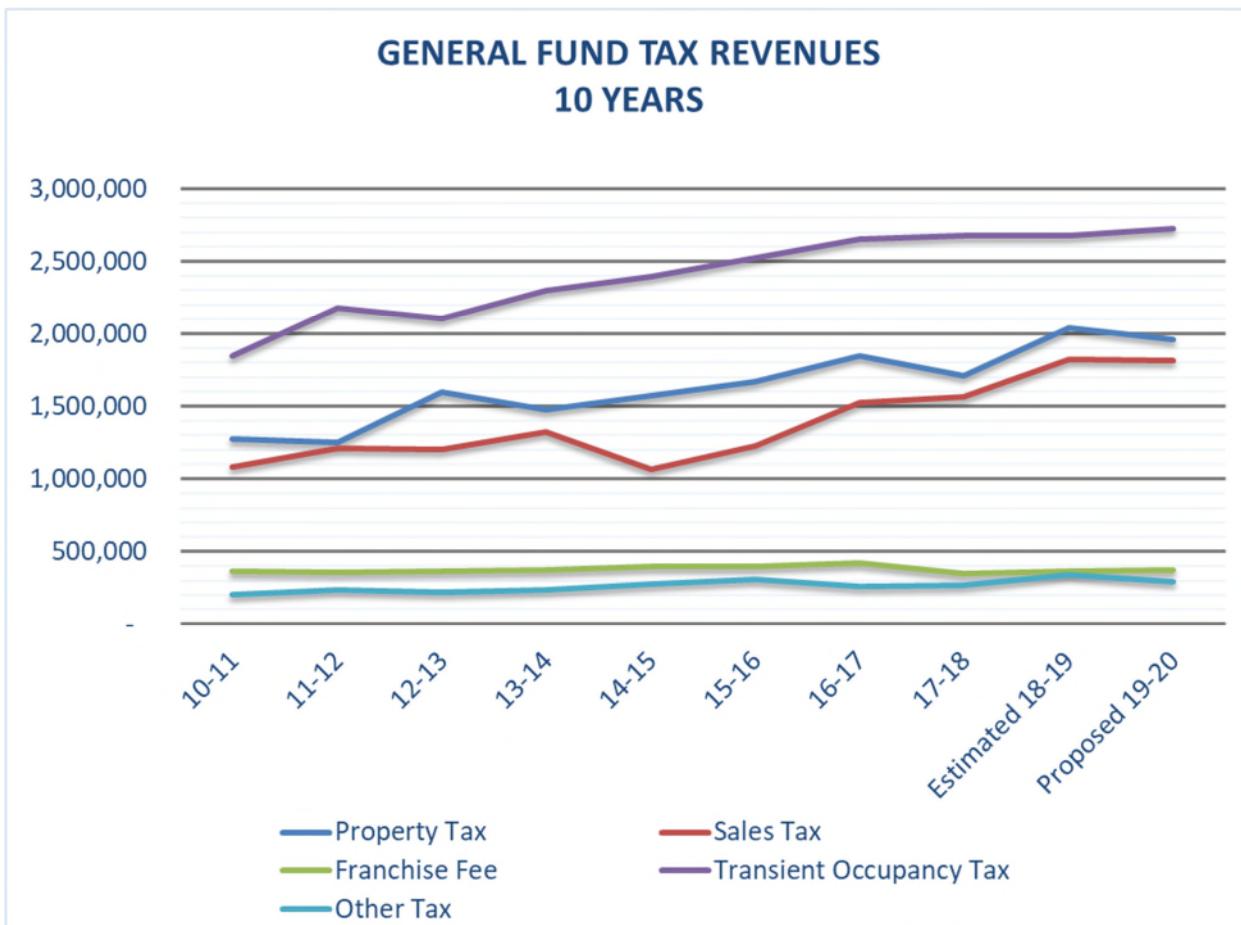
	Proposed Budgetd		Prior Year Amounts		
	Proposed Budget FY 19-20	\$ Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Actual FY 17-18
Uses					
City Council	\$ 122,720	\$ 32,440	\$ 90,280	\$ 82,090	\$ 120,160
City Manager	736,160	63,010	673,150	716,070	575,800
City Treasurer	5,320	(90)	5,410	5,130	6,280
Finance	721,870	38,700	683,170	664,130	920,213
City Attorney	171,000	-	171,000	273,620	170,750
City Clerk	180,110	(7,290)	187,400	156,910	162,880
Arts Commission	60,760	(1,910)	62,670	45,770	46,360
Police	3,477,730	31,250	3,446,480	3,420,200	3,406,930
Planning Division	709,860	102,610	607,250	430,950	422,800
Building Division	356,180	(162,840)	519,020	345,148	473,760
Planning Commission	14,270	(1,420)	15,690	8,190	3,350
Historic Preservation Commission	19,400	18,050	1,350	910	5,890
Building Appeals Board	-	-	-	-	-
Recreation Commission	6,920	80	6,840	9,290	8,490
Recreation	958,630	125,850	832,780	1,011,200	1,016,360
Public Works	1,784,190	(158,990)	1,943,180	1,837,180	2,089,450
Capital Improvements					
Non-Departmental					
Capital Improvements trans	-	-	-	-	4,760
PERS Funded Liability	382,550	24,470	358,080	327,703	-
Health Ins Retiree	144,140	(4,860)	149,000	145,000	-
Insurance	159,950	(37,900)	197,850	190,220	196,730
Community Outreach	117,000	3,000	114,000	150,450	139,000
Lighting District	7,810	-	7,810	7,810	7,810
Libbey Bowl Management	18,500	-	18,500	16,200	3,530
Plaza Maintenance District	53,000	-	53,000	53,000	53,000
TOTAL	10,208,070	64,160	10,143,910	9,897,171	9,834,303
Surplus (Deficit)	\$ (52,420)	\$ (97,680)	\$ 45,260	\$ 125,731	\$ (400,683)



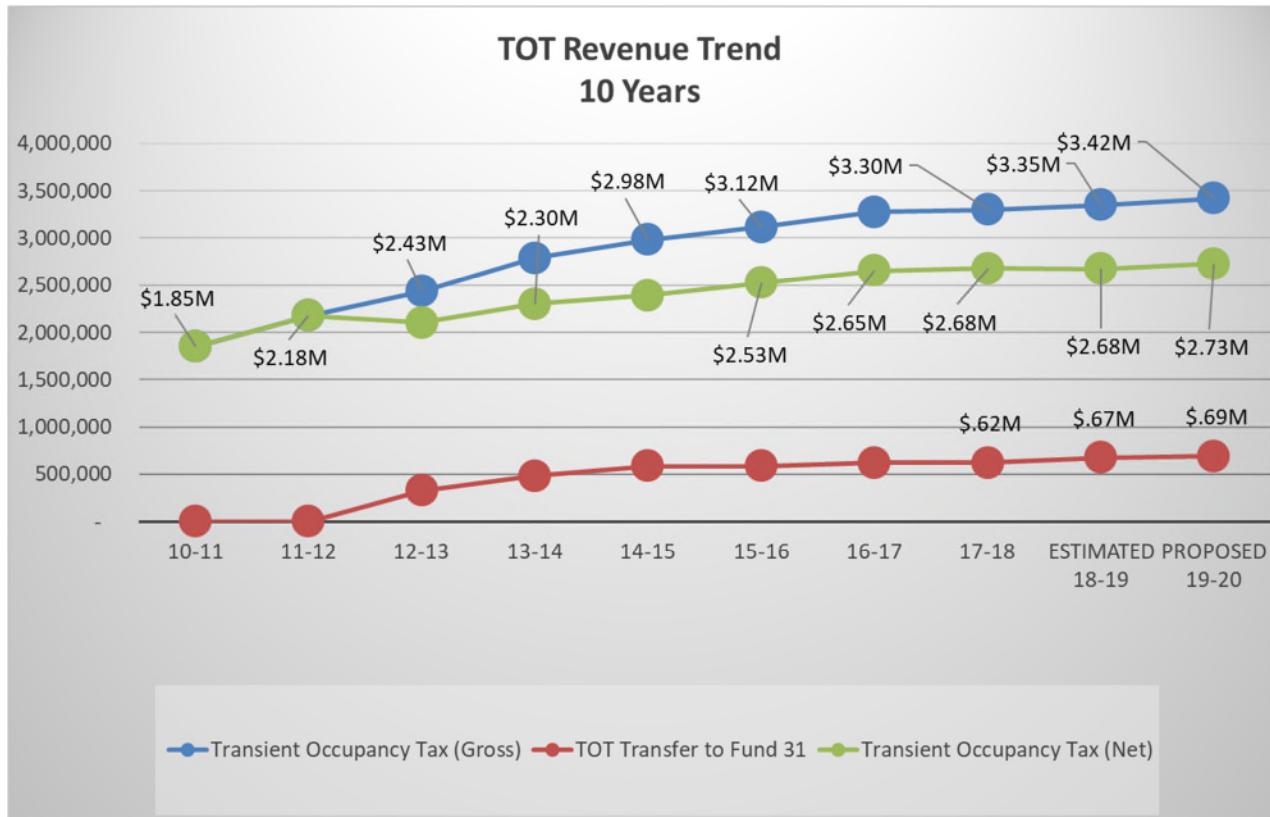
General Fund Revenue vs. Expenditure



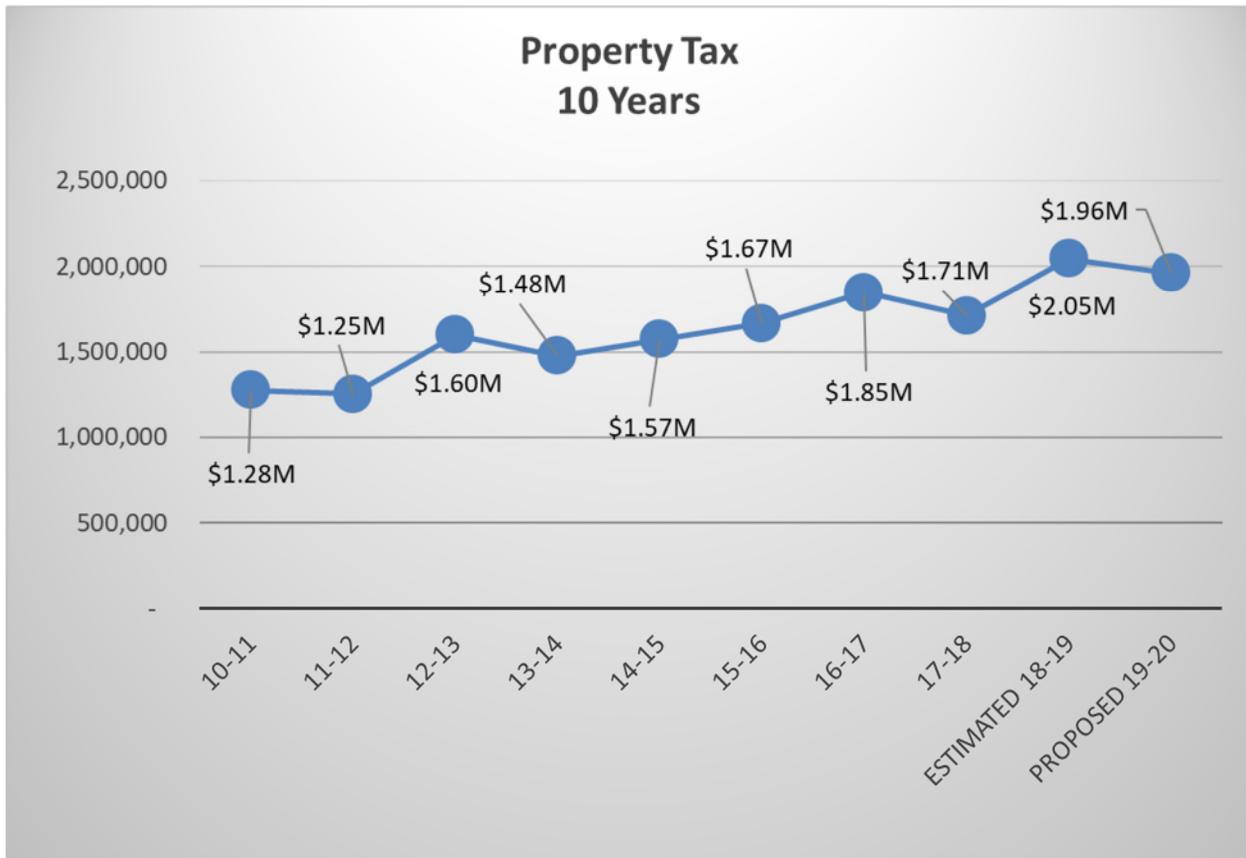
General Fund Tax Revenues



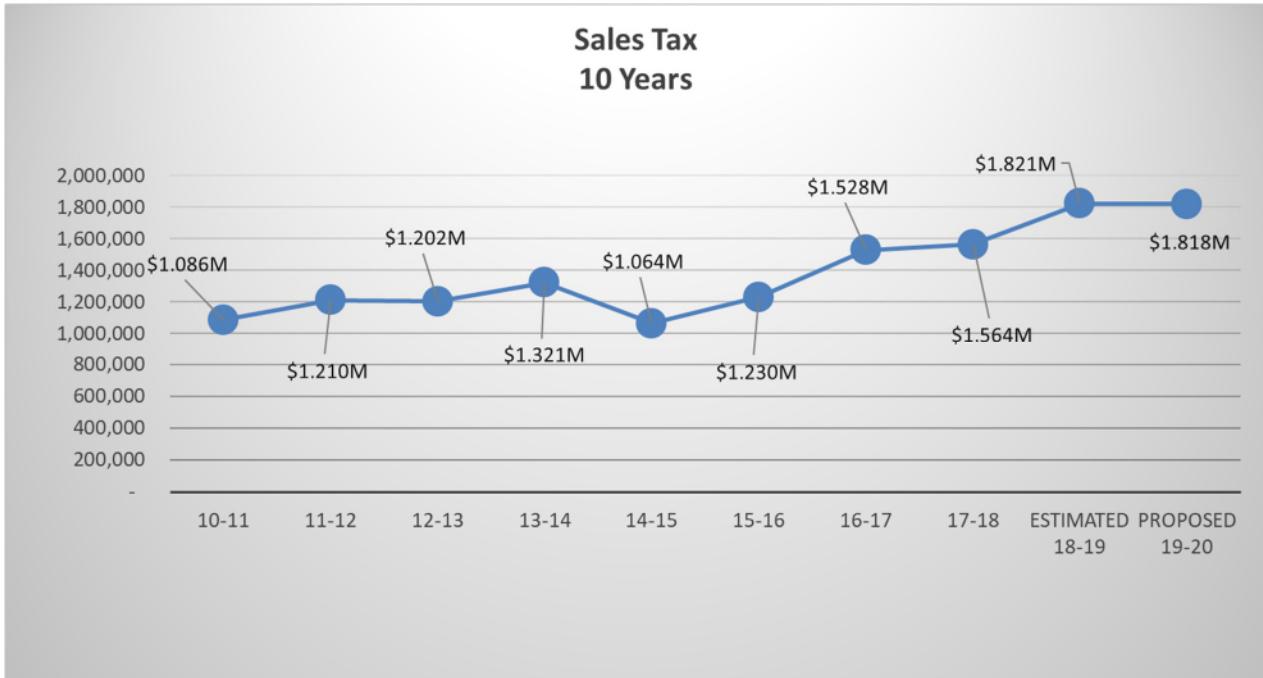
Transient Occupancy Tax Trend



Property Tax Trend



Sales Tax Trend



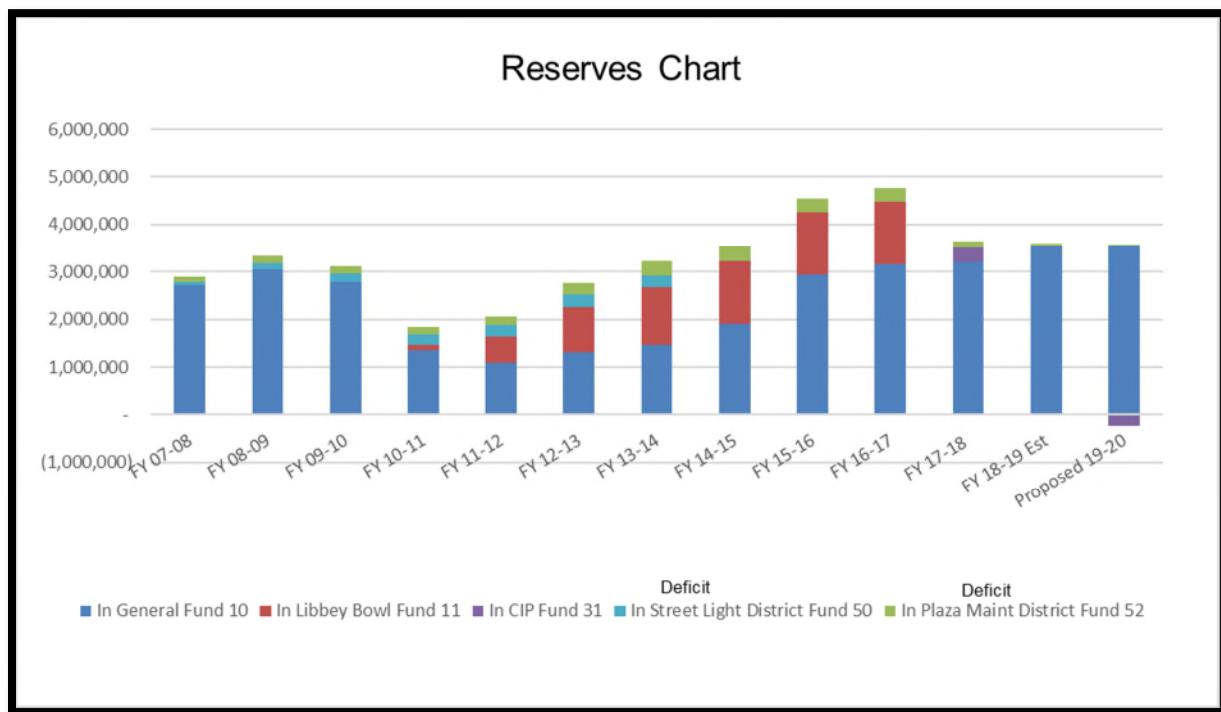
General Fund Reserve and Cash Balance

City of Ojai Schedule of General Fund Reserve				
	General Fund Reserves	General Fund Reserve Requirement	Reserves Over (under)	
			Reserve Requirement	Reserve As % of GF Budget
6/30/2019 *	\$ 3,340,989	\$ 5,072,955	(1,731,966)	32.9%
6/30/2018	3,640,798	4,683,875	(1,043,077)	38.9%
6/30/2017**	3,613,618	4,632,860	(1,019,242)	39.0%
6/30/2016	3,333,517	4,146,240	(812,723)	40.2%
6/30/2015	2,322,741	3,905,145	(1,582,404)	29.7%
6/30/2014	2,120,847	3,824,420	(1,703,573)	27.7%
6/30/2013	1,812,605	3,738,399	(1,925,794)	24.2%
6/30/2012	1,523,690	3,647,113	(2,123,423)	20.9%
6/30/2011	1,719,281	3,485,146	(1,765,865)	24.7%
6/30/2010	3,108,744	3,874,455	(765,711)	40.1%
6/30/2009	3,327,185	4,152,889	(825,704)	40.1%
6/30/2008	2,725,460	3,941,853	(1,216,393)	34.6%
6/30/2007	1,939,998	3,545,779	(1,605,781)	27.4%
6/30/2006	796,865	3,256,838	(2,459,973)	12.2%
6/30/2005	9,412	2,844,750	(2,835,338)	0.2%

Schedule of General Cash Compared to Reserve				
	General Fund Reserves	General Fund Cash	Cash Over (under) Reserves	GF Cash As % of Reserves
6/30/2019 *	\$ 3,340,989	\$ 4,442,289	1,101,300	133.0%
6/30/2018	3,640,798	3,880,299	239,501	106.6%
6/30/2017 **	3,613,618	4,113,456	499,838	113.8%
6/30/2016	3,333,517	3,807,257	473,740	114.2%
6/30/2015	2,322,741	3,178,884	856,143	136.9%
6/30/2014	2,120,847	2,561,688	440,841	120.8%
6/30/2013	1,812,605	2,269,138	456,533	125.2%
6/30/2012	1,523,690	2,532,492	1,008,802	166.2%
6/30/2011	1,719,281	2,712,303	993,022	157.8%
6/30/2010	3,108,744	3,277,063	168,319	105.4%
6/30/2009	3,327,185	2,980,102	(347,083)	89.6%
6/30/2008	2,725,460	2,958,012	232,552	108.5%
6/30/2007	1,939,998	2,351,795	411,797	121.2%
6/30/2006	796,865	815,284	18,419	102.3%
6/30/2005	9,412	416,730	407,318	4427.6%

Reserves

The statement of Financial Principles establishes a "minimum reserve" equal to 50% of budgeted General Fund expenditures. The amount of reserves is equal to the unassigned fund balance in the General Fund plus the Libbey Bowl Fund, less loans made to the Street Lighting Fund and Plaza Maintenance Fund.



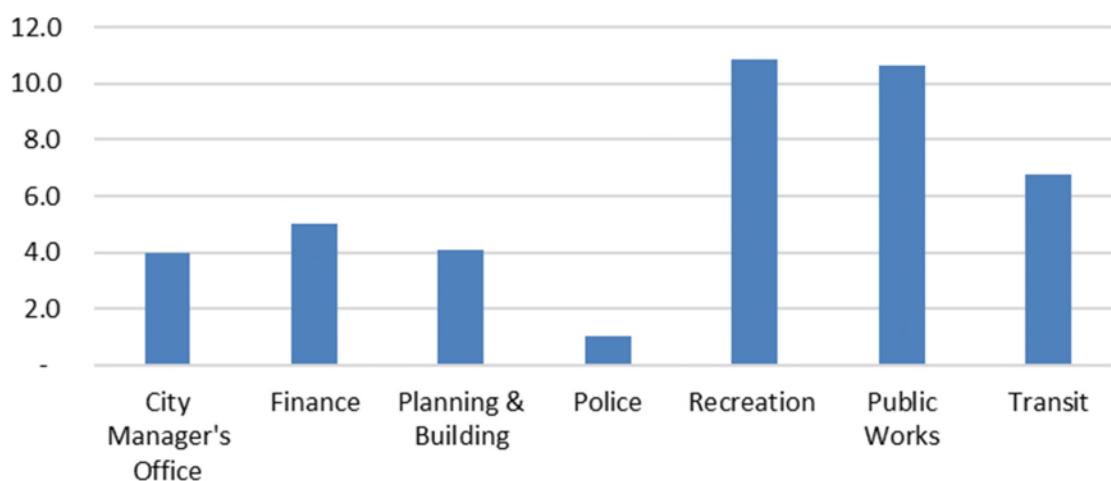
Position Summary

Position Title	FTE *			SALARY RANGE								
	19-20			FY 19-20			FY 18-19			FY 17-18		
	Min	Max	Per	Min	Max	Per	Min	Max	Per	Min	Max	Per
Elected Officials												
Mayor	1	1	1	760	760	Month	475	475	Month	475	475	Month
City Council	4	4	4	760	760	Month	475	475	Month	475	475	Month
City Clerk	1	1	1	350	350	Month	350	350	Month	350	350	Month
City Treasurer	1	1	1	350	350	Month	350	350	Month	350	350	Month
Administration												
City Manager	1	1	1	13,600	13,600	Month	13,333	13,333	Month	13,333	13,333	Month
Asst To City Manager	1	1	1	6,654	8,089	Month	5,911	7,183	Month	5,912	7,186	Month
Admin Analyst-CM Office	0	0	1	N/A	N/A	Month	N/A	N/A	Month	4,396	5,344	Month
Office Specialist II FT	1	1	0	3,501	4,255	Hr	3,432	4,175	Hr	N/A	N/A	Hr
Office Specialist II PT	0	0	1	N/A	N/A	Hr	N/A	N/A	Hr	20	24	Hr
Records Manager	1	1	1	6,334	7,699	Month	6,205	7,542	Month	5,912	7,186	Month
Community Development												
Community Dev Director	1	1	1	10,412	12,656	Month	10,208	12,408	Month	10,208	12,408	Month
Associate Planner PT	0.1	0.2	0.3	34.78	41.86	Hr	34.1	41.44	Hr	33.42	40.61	Hr
Associate Planner FT	1	1	1	6,029	7,329	Month	5,911	7,183	Month	5,911	7,183	Month
Sr. Planning/Bldng Tech	1	1	1	5,073	6,165	Month	4,971	6,042	Month	5,099	6,197	Month
Planning & building Tech	1	1	1	4,371	5,313	Month	4,287	5,210	Month	4,202	5,106	Month
Code Compliance Officer	0	0	0	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Finance Department												
Finance Director	1	1	1	10,412	12,656	Month	10,208	12,408	Month	10,008	12,164	Month
Accountant	1	1	1	5,462	6,639	Month	5,354	6,507	Month	5,247	6,377	Month
Senior Accounting Specialist	1	1	1	4,708	5,723	Month	4,616	5,611	Month	4,524	5,500	Month
Accounting Specialist II	1	1	1	4,264	5,183	Month	4,181	5,084	Month	4,099	4,981	Month
Office Specialist II	1	1	1	3,501	4,255	Month	3,432	4,172	Month	3,364	4,089	Month
Police Department												
Dispatcher/Admin Secretary	1	1	1	3,934	4,781	Month	3,858	4,689	Month	3,781	4,596	Month
Public Works Department												
PW Dir/City Engineer	1	1	1	10,933	13,289	Month	10,718	13,028	Month	10,508	12,773	Month
Administrative Analyst I	1	1	1	4,566	5,549	Month	4,474	5,438	Month	4,384	5,329	Month
Administrative Assistant II	1	1	1	4,134	5,025	Month	4,054	4,926	Month	3,975	4,830	Month
Technical Support Specialist	1	1	1	5,599	6,805	Month	5,488	6,670	Month	5,377	6,536	Month
Public Works Supervisor	1	1	1	5,426	6,596	Month	5,320	6,465	Month	5,214	6,335	Month
Senior Maintenance Worker	2	2	2	3,934	4,781	Month	3,858	4,689	Month	3,781	4,596	Month
Maintenance Worker II	1	1	1	3,565	4,332	Month	3,494	4,248	Month	3,426	4,164	Month
Maintenance Worker I	2	2	2	3,229	3,925	Month	3,167	3,849	Month	3,104	3,772	Month
Public Works Inspector	0.6	0.5	0.3	38.39	46.21	Hr	37.64	45.75	Hr	36.89	44.83	Hr
Demo Garden	0.1	0.1	0.1	12.00	12.00	Hr	11.00	11.00	Hr	10.50	10.50	Hr
Transit Department												
Transit Operations Sup	1	1	1	4,797	5,830	Month	4,700	5,713	Month	5,214	6,335	Month
Senior Mechanic	1	1	1	4,680	5,688	Month	4,586	5,574	Month	4,493	5,462	Month
Back up Trolley Supervisor PT	0.5	0.5	0.0	19.23	23.14	Hr	18.85	22.91	Hr	0.00	0.00	Hr
Trolley Driver PT	4	4	5	16.82	20.44	Hr	16.65	20.24	Hr	16.32	19.84	Hr
Trolley Facility Cleaner	0.2	0.2	0.2	13.46	16.36	Hr	13.33	16.20	Hr	13.06	15.88	Hr
Recreation Department												
Recreation Coordinator	1	1	1	4,134	5,025	Month	4,054	4,926	Month	3,975	4,830	Month
Recreation Manager	1	1	1	7,199	8,751	Month	7,058	8,580	Month	6,228	7,590	Month
Facilities Assistant	0.3	0.7	0.4	N/A	N/A	Hr	11.14	13.55	Hr	10.93	13.28	Hr
Recreation Leader I	N/A	0.8	1.1	N/A	N/A	Hr	11.25	11.81	Hr	10.50	11.58	Hr
Recreation Leader II	N/A	3.1	3.2	N/A	N/A	Hr	11.69	14.23	Hr	11.47	13.95	Hr
Recreation Leader	2.7	N/A	N/A	12.00	14.59	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Lifeguard	0.6	N/A	N/A	13.89	16.88	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Recreation Specialist I	2.1	2.1	1.0	14.95	18.17	Hr	14.61	17.78	Hr	14.33	17.43	Hr
Recreation Specialist II	1.7	1.2	1.2	16.71	20.30	Hr	16.54	20.10	Hr	16.22	19.71	Hr
Ojai Day Coordinator	0.1	0.1	N/A	18.94	22.81	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Rec Admin Assistant	0.5	0.5	0.5	23.38	28.43	Hr	23.15	28.15	Hr	22.71	27.60	Hr
Sports Official	0.1	0.2	0.2	13.50	33.76	Hr	11.25	33.76	Hr	11.03	33.10	Hr
Class Instructor	0.7	0.7	0.4	13.50	33.76	Hr	13.50	33.76	Hr	13.24	33.10	Hr
Total	49.4	49.9	50.0									

* 1 FTE = 1 person working 2,080 hours (or 1,872 for 36-hour FT employees); Part-time FTE = total hours divided by 2,080

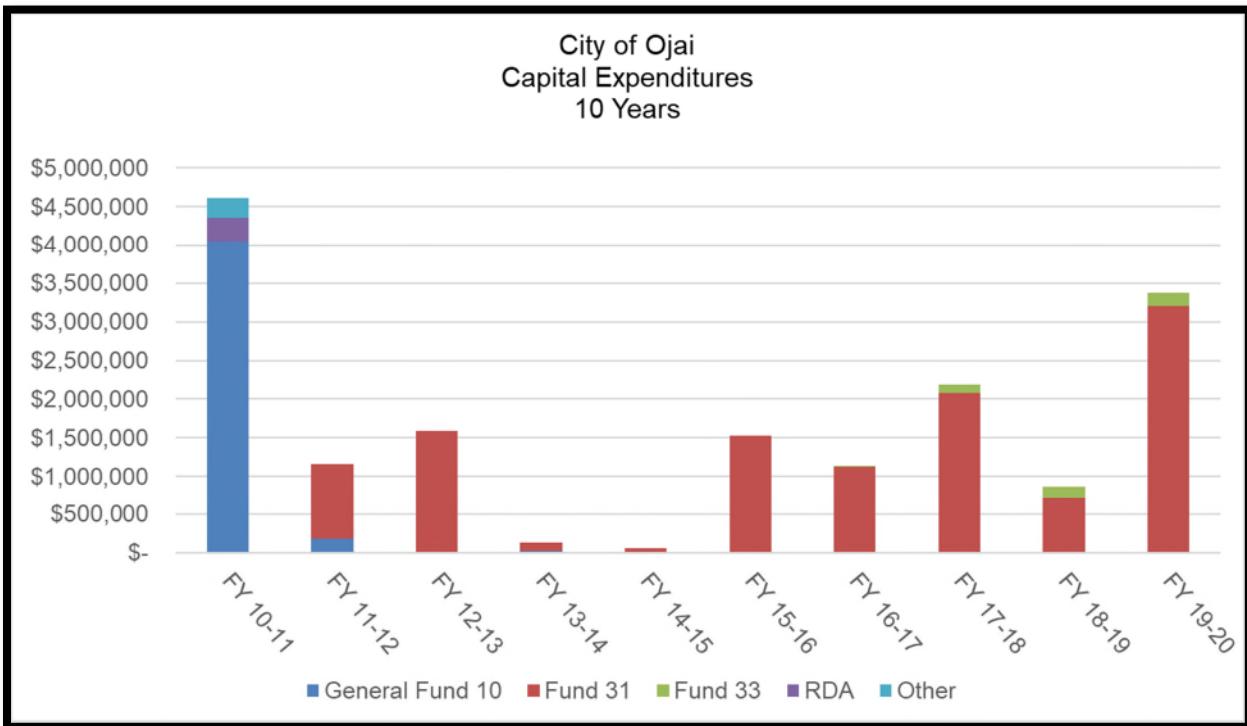
Full-time Equivalents

Proposed FY 19-20 *
Full-time Equivalents (FTE's)
39.9 FTE's Excluding Elected Officials

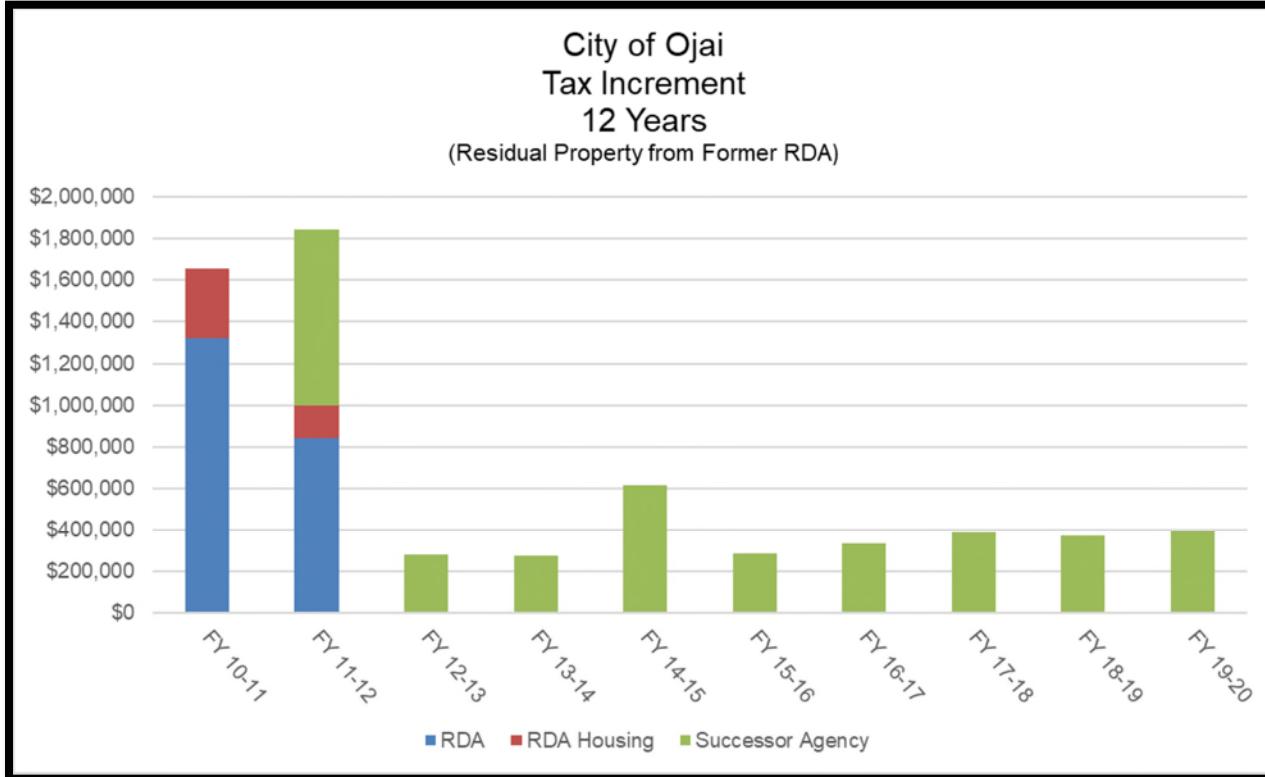


* 1 FTE = 1 Employee working 2080 hours, total hours worked by part time employees are divided by 2080 to calculate PT FTE's.

Capital Expenditures



Tax Increment



Deferred Revenue

The City holds deposits and money which is provided for specific purposes. This money is defined under governmental accounting standards as “deferred revenue” and it does not appear elsewhere in the budget. The money and its purpose is reviewed annually by our independent auditor and reported in the Financial Statement as “Unearned revenue” on the Statement of Net Asset and as “Deferred Revenue” on the Governmental Balance Sheet. Community Development fee deposits are also considered deferred revenues.

	Estimated Balance	Contribution	Drawdown	Estimated Balance
Description	As of 6/30/18	FY 18-19		As of 6/30/19
Public Works				
Tree Fund (Donation In Lieu)	\$ 32,913		\$ -	\$ 32,913
Wini Hirsch Donation	10,056	-	-	10,056
Traffic Mitigation Fees	48,671			48,671
Bryant St Area Industrial Fund	59,155			59,155
Parking In-lieu Fees	31,327			31,327
Street Light In-lieu Fees	4,000			4,000
Pirie Rd Signal Mitigtn Fees	31,034		502	30,532
Underground Dvlp Deposits	23,980			23,980
Nordhoff Cemetery Rose Garden	500			500
Deferred Rev/ AB 939 Fees Col	113,498		4,260	109,238
Defer Rev / Recycling Bev Grt	30,701			30,701
Defer Rev / Wst Mng Usd Oil	740			740
Def Rev-Tree Mitigation OV Inn	41,270			41,270
Bond Fee, 121 E. Ojai Ave	1,475			1,475
Recreation				
Def Rev/ USTA Grant	3,331			3,331
DefRev/BstTnnnsTwn/Quickstart	6,722			6,722
Def Rev/Tennis (OV Tennis Club)	2,239		2,463	(224)
Def Rev/Rayven's Scholarships	6,374	25	0	6,399
Def Rev/Youth Sports & Misc	1,000	3,581	2,225	2,355
Def Rev/Mountains to Beach	-	3,000		3,000
Community Development				
Defer Rev/Technical Surcharge	31,803			31,803
Defer Rev/Gen Plan Maint Fee	-			-
Pymt Frm Los Arboles - Van Pur	26,686			26,686
Def Rev / Banner Fee	7,375		1,600	5,775
Arts Commission				
Def Rev/OV Inn Public Art	68,940		8,074	60,866
Deferred Rev / Public Art Fund	46,952			46,952
Def Rev/PublicArtFund-Mentor	1,000			1,000
Police				
Deferred Rev / Fingerprint	(637)	6,863	7,858	(1,632)
Def Rev / Ojai Explorer Post#	(315)	6,079	4,620	1,144
Def Rev/Police Volunteers	1,768	250	73	1,945
Cable TV				
Def Rev / Cable Co 1% Peg Fees	63,710		4,017	59,693
DefRev/CblCo1%Peg/OjaiSchDistr	344	-	-	344
Grand Total	\$ 696,613	\$ 19,798	\$ 35,693	\$ 680,718

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Narratives

1. Revenue – General Fund
2. Revenue & Expenditures - Special
3. Revenue & Expenditures - Enterprise
4. Administration
5. Police
6. Community Development
7. Recreation
8. Public Works
9. Redevelopment Successor Agency

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Revenue – General Fund

The General Fund is the primary operating fund of the City. Revenues come from Taxes, Franchise Fees, Licenses and Permits, Fines and Forfeitures, Other Agencies, Charges for Services, and Recreation Program Charges.

Taxes- Property Tax is collected by the County and allocated to taxing agencies in accordance with State law and voter approved constitutional amendments (Proposition 13). The Transient Occupancy Tax of 10% is collected by lodging businesses and remitted directly to the City. Rate increases require voter approval. Sales tax is collected by the State and a portion is allocated to the City in accordance with State Law. Additional local sales tax requires voter approval. Business License tax is collected directly by the City.

Franchise Fees- Franchise fees from electric, gas, water, cable TV, petroleum, and solid waste utilities are collected directly by the City for the privilege to run pipes and lines through City property in accordance with negotiated franchise agreements and State law.

Licenses and Permits- Planning and building permits are the primary revenues in this classification.

Fines and Forfeitures- This is a relatively minor category which includes vehicle fines and parking citations.

Other Agencies- Grants and other revenues from the State and other agencies may be directed to the General Fund or may go to special funds earmarked for specific purposes.

Charges for Services- In accordance with federal requirements, the City allocates its general overhead to other funds which contain federal grants, benefit assessments, Successor Agency administration and other activities to which overhead applies. This shows up as General Fund revenue in this category. Other revenue in this category includes the payments from CalTrans for maintenance of the Maricopa Highway median.

Recreation Program Charges- Recreation charges have been listed separately to help assess the degree to which the recreation programs recover costs.

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Revenue & Expenditures – Special

Special Revenue Funds are required to receive and track money that is legally restricted to specific activities or objectives in accordance with federal, state, and local government regulations, restrictions, or limitations. Therefore, the Special Revenue Funds are set up as self-balancing accounts, each with its own assets, liabilities, fund equity, revenues and expenditures, which are segregated from the City's General Fund. The City has the following Special Revenue Funds:

Street Improvement Fund (Gas Tax Fund) (022) - The State of California assesses a tax on gasoline purchases as authorized by Sections 2103, 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code. A portion of this tax is allocated to the City based on a formula established by State law. These funds are earmarked for maintenance, rehabilitation or improvements of public streets.

Local Transportation Equipment Replacement Fund (024) - These funds were set aside from the Local Transportation Fund for maintenance and replacement of the Transportation Fund's trolleys and other transit equipment needs.

Drainage Fund (025)- Drainage fees are charged to developers to assist the City in building future qualified drainage projects.

Transportation Development Act, (TDA) Article 3, Bicycle and Pedestrian Fund (026)- The City has received competitive grants from the Ventura County Transportation Commission (VCTC), which awards funds to various agencies in the County. The funds are spent by the agencies in accordance with Section 99234 of the Public Utilities Code, which permits the funds to be used only for pedestrian and bicycle lane maintenance and improvements.

Capital Improvement Fund (031) - This fund receives revenue to fund the five year capital improvement plan. Currently, 20% of transient occupancy tax is being deposited directly into the fund. Other revenues include grants and donations.

Park Acquisition Fund (032) - Park acquisition fees are charged to developers as part of the developer fees to assist the City in building future qualified City parks.

Equipment Replacement Fund (033) - This is a new fund for replacement of vehicles, technology, and efficiency enhancing equipment. Each department or division is assessed a charge for vehicles and equipment used in its operations.

Street Lighting District Fund (050) - The City established this district to provide street



lighting operations and repairs of the City's street lights. This Fund is used to account for the assessments received for, and expenditures related to, the operations of this district.

Library Special Tax Fund (051) - In 1996, Ojai residents approved a special library parcel tax that currently generates approximately \$106,000 in revenues. This Fund is used to account for the library special tax revenues and the operations of the fund.

Plaza Maintenance Fund (052) - The City established this district to provide maintenance of the Arcade Plaza. This Fund is used to account for the assessments received for, and expenditures related to, the operations of this district.

Revenue & Expenditures – Enterprise

The City maintains two individual enterprise funds. The enterprise funds are organized and presented in the same way as a business. The City uses enterprise funds to account for its local transportation service operation and its public cemetery operation. These funds are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenses, which are segregated for the purpose of carrying on specified activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

- **Local Transportation Fund (023)**: This fund provides transportation services within the Ojai city limits and unincorporated Ventura County areas per a service contract with the county. This fund receives its operating resources from the Federal Transportation Administration (FTA) and the Gold Coast Transit District (GCTD) as a pass-thru of Ventura County Transportation Commission (VCTC) Transportation Development Act (TDA) funds. It also receives operating expense reimbursements from the county for its share of costs (per service contract with the County of Ventura), and its collections of passenger fare box fees. The uses of this fund are subject to the TDA, FTA, and local regulations and restrictions.
- **Cemetery Fund (70)**: This fund accounts for the Nordhoff Cemetery operations. The revenues are from sales of cemetery plots and the expenses are related to burial services and regular maintenance of the cemetery.

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Administration

Administrative operations include the legislative, chief executive, and finance functions of the City. Included are the elected positions: City Council Members, City Clerk and City Treasurer. The City Manager and City Attorney are appointed by the City Council.

City Council: In December 2018, the City Council adopted an ordinance to change the City's electoral system from at-large to by-district elections. Previously, the City Council had consisted of four at-large members, elected every four years, and a directly-elected Mayor elected every two years. Beginning with the municipal election in November 2020, the four members of the City Council shall be elected on a by-district basis from the four (4) City Council districts established by the City per Chapter 6, Article 1, section 2-6.103. The Council is responsible for the legislative functions of the City. Regular City Council meetings are scheduled to be held the second and fourth Tuesday of each month starting at 7 p.m.

In order to secure greater input regarding issues of community interest and concern, the City Council has created the following appointed bodies: Arts Commission, Historic Preservation Commission, Parks and Recreation Commission, Planning Commission, and the Building Appeals Board. As specific issues are identified, a commission may form an ad-hoc subcommittee to address said issues.

City Treasurer: The City Treasurer is elected to serve a four-year term. The Treasurer's responsibilities include: receiving for safekeeping all funds coming into the City treasury; monitoring compliance with laws governing public funds; preparation of monthly investment reports; monitoring cash flow; conducting periodic audits of revenue collections; and review of the annual independent audit.

City Attorney: The City Attorney advises the City officers in all legal matters pertaining to the business of the City. The City Attorney does not, however, provide advice to the public, even on matters involving the City. The budget funds legal service related to general City activities and for civil litigation in which the City is involved. City Attorney services are provided under a contract with a private law firm. In addition, the budget includes funds for retention of other attorneys when specialized services are needed or a conflict of interest exists.

City Manager: Under the provisions of the Municipal Code, the City Manager is responsible for the administrative functions of the City. With the exception of the City Clerk and City Treasurer—both of whom are elected—each City department head reports to the City Manager who in turn reports to the City Council. The Assistant to the City Manager, City Manager Office Specialist and Records Manager also report directly to the City Manager.

The Assistant to the City Manager handles the City's human resources/personnel and risk management functions, and also serves as the staff liaison to the Arts Commission, Disaster Council, and Building Appeals Board. Other duties include special projects, serving as the City's public information officer including social media, film permit officer, and coordinating the City's emergency disaster response plans. The Assistant to the City Manager also represents the City at Economic Development Collaborative of Ventura County (EDC-VC) meetings, and Ventura Council of Governments (VCOG) meetings. The City Manager's Office Specialist coordinates and schedules activities for the City Manager's office and serves as the City Manager's direct clerical assistant. The City Manager's Office also oversees the City's Building Department, and is responsible for management of Libbey Bowl.

Finance Department: The Finance Department performs all accounting services for business licensing; payroll; billing and accounts receivable; accounts payable; cash flow, and cash and investment management. It also prepares and monitors financial reporting; budgeting; internal control evaluation, as well as prepares monthly Treasurer's Reports and annual financial reports, federal and state payroll tax returns and annual sales tax returns. Other primary responsibilities are maintaining the accounting records in accordance with generally accepted accounting principles; City policies, as well as applicable State and Federal laws and regulations and governmental accounting standards established by the Government Accounting Standards Board and Financial Accounting Standards Board. The Finance Director serves as the City Investment Officer and purchases investments allowed under the City's Investment Policy. All Finance Department staff report to the Finance Director, who reports directly to the City Manager.

City Clerk: The City Clerk Department operates under the auspices of an elected City Clerk. Because the City Clerk's position is part-time, the day-to-day responsibilities of the City Clerk Department are performed by the Deputy City Clerk/Records Manager, under the direction of the City Manager. The essential functions of the City Clerk Department are election administration; serving as Clerk to the City Council, and managing the City's official records and archives.

Elections administration encompasses the nomination process; the filing of candidates' statements and other reports required by the Fair Political Practices Act; contracting with the County of Ventura for election processes including setting up Election Day polling places, ballot counting, and certification of election results.

As Clerk to the City Council, the Deputy City Clerk prepares Council agendas and minutes and processes the resolutions and ordinances adopted by the Council. The Deputy City Clerk verifies legal notices have been posted or published, and completes the necessary arrangements to ensure effective Council meetings. The Deputy City Clerk assists all departments in adherence to Ralph M. Brown Act open meeting laws and is entrusted with the responsibility of recording the decisions which constitute the building blocks of our representative government.

As Records Manager, the Deputy City Clerk is responsible for preservation of all official City documents and other records. Responsibilities include administering the California Public Records Act, records retention and destruction, and compliance with the various state laws pertaining to records management.

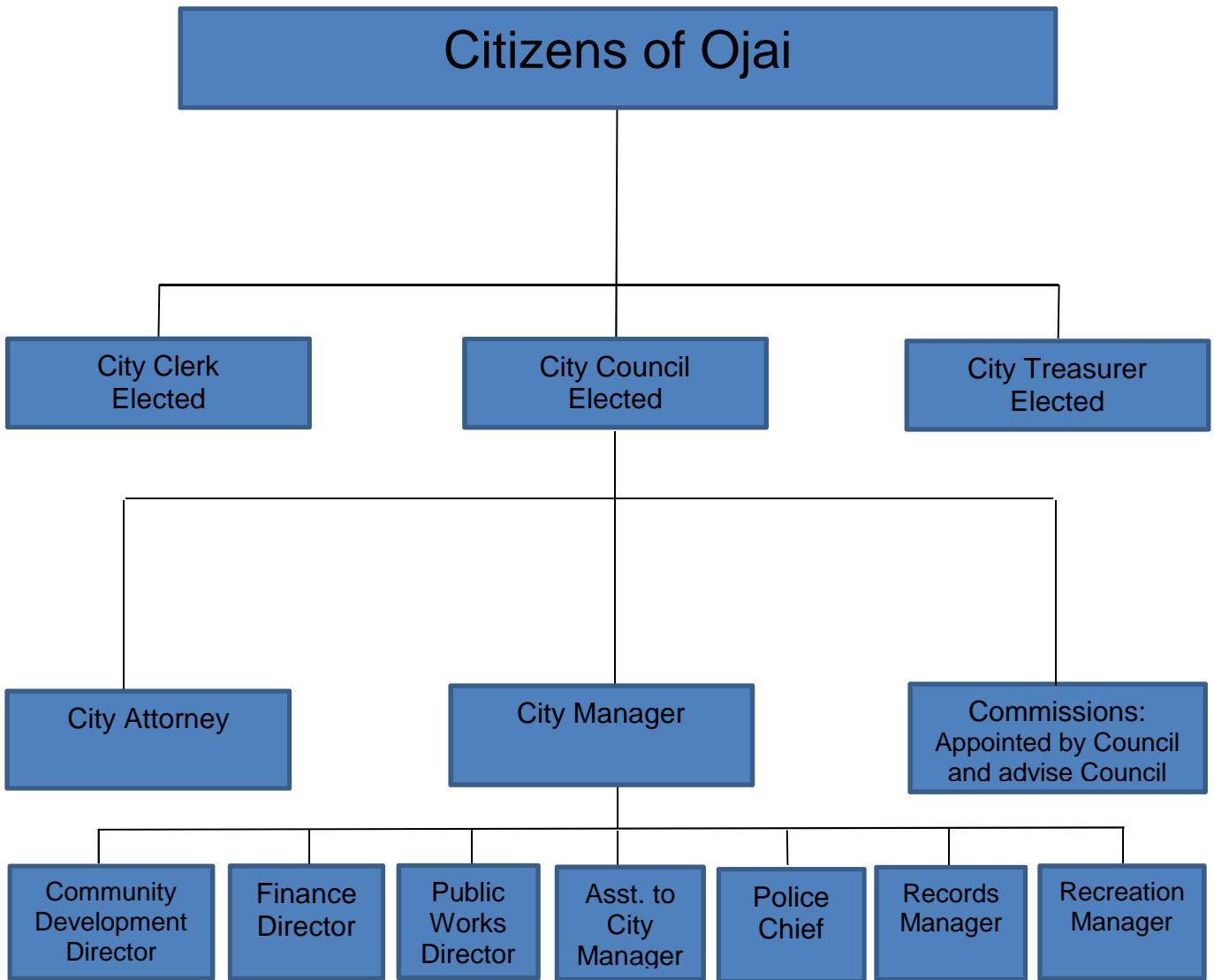
Building Department: The Building & Safety Department is responsible for processing building permits; plan checks; conducting site and building inspections; monitoring construction activities, and enforcing Ojai's building codes. The Building Official also provides staff support to the Building Appeals Board. The Building Official reports directly to the City Manager. Currently, the City contracts for the Building Official.

Code Compliance Division:

The Building Department's Code Compliance Division is responsible for ensuring compliance with all of the City's Municipal Codes. Currently, the City contracts for part-time code compliance services.

Animal Control Services

The Building Department coordinates with Ventura County Animal Services (VCAS) for enforcement of vaccination and licensing requirements; collection of abandoned and stray animals as well as those that are sick, injured, or dead; and enforcement of leash laws, animal nuisance investigations, and enforcement of other pertinent animal control regulations. The City's contract with VCAS is coordinated through the City Manager's office.



Police

The City of Ojai contracts with the Ventura County Sheriff's Office for traditional police services. The use of specialized units, such as SWAT, Bomb Squad, Hostage Negotiations, Major Crimes Investigations, Professional Standards, Search and Rescue, and Air Support, is also available through the police contract. The City is divided into two patrol beats that are covered 24/7 by deputies working 12-hour shift schedules. The police benefit from the high degree of volunteerism present in the Ojai community by using the dedicated Ojai Police Volunteers to perform many of the jobs deputies no longer have time to perform. The Ojai Police Department is responsible for the safety and welfare of the citizens of Ojai, and department members strive to prevent crime, enforce the law, investigate criminal activity, and apprehend offenders, so that Ojai remains a safe place to live, raise a family, run a business or visit on vacation.

As seen in the end of 2017 and the beginning of 2018, the contract police service benefits have been demonstrated through the response and recover to the Thomas Fire as well as the preparation and efforts made in flood protection. The county utilizes resources from Sheriff's Office of Emergency Services, county geologists, and a contracted meteorologist to provide the most accurate information possible for determinations on evacuation orders and road closures. During the Thomas Fire an additional 50 deputies, were deployed in the Ojai Valley to protect life and property after the evacuations began.

The Ventura County Sheriff's Office is comprised of four divisions. An Assistant Sheriff oversees Detention Services and Support Services while another Assistant Sheriff oversees Patrol Services and Special Services.

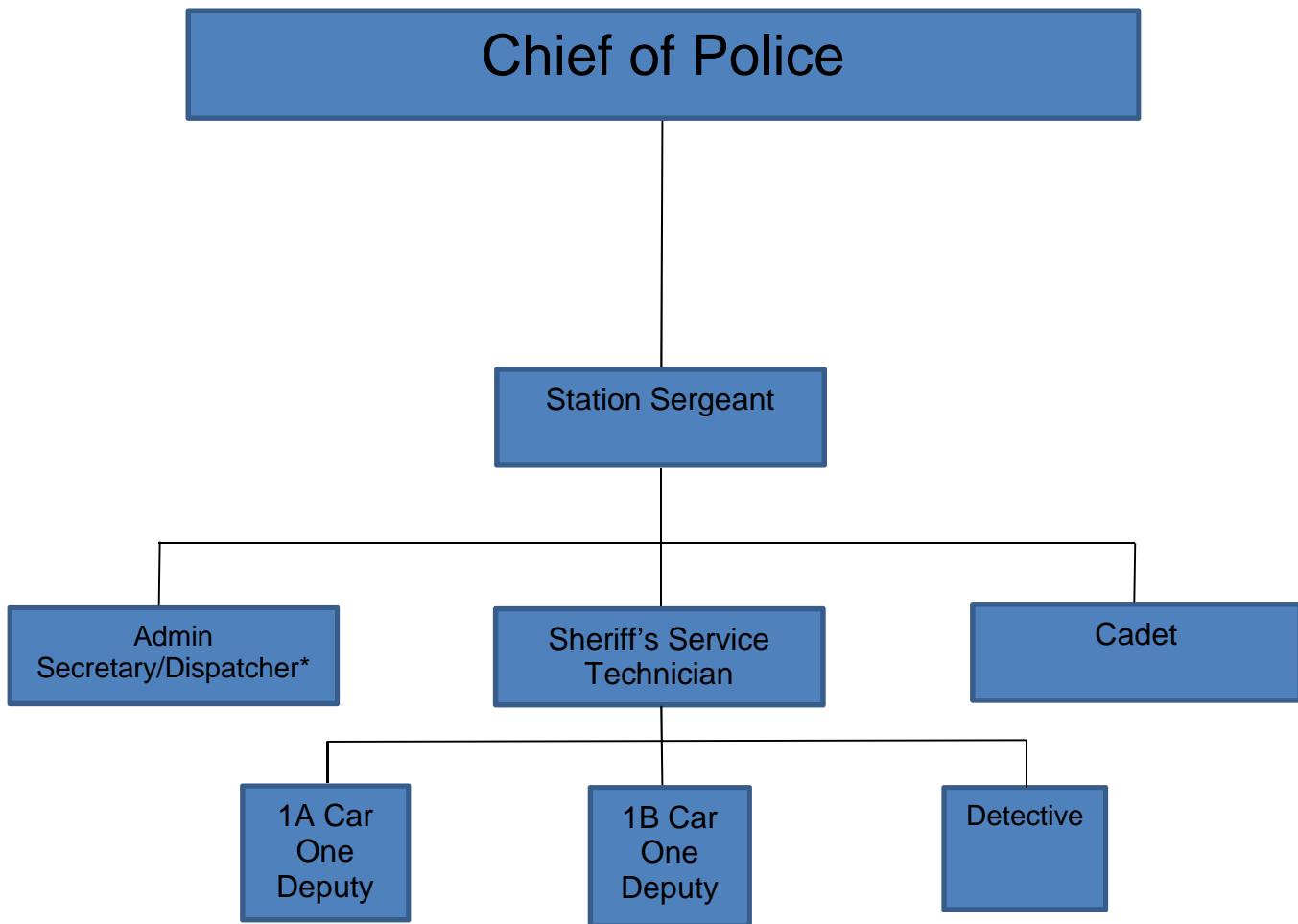
The Patrol Division services the County of Ventura and the five contract cities of Camarillo, Fillmore, Moorpark, Ojai, and Thousand Oaks, as well as the unincorporated areas of Ventura County. Within Patrol are also the Mounted Unit, K-9 Unit, Sheriff's Communications Center and the Office of Emergency Services.

The Detention Division is the largest of the four divisions in both personnel and budget. This includes all jobs related to inmate services such as reception, booking and classification, jail services, courtroom and pre-trial security. Currently there are three jail facilities.

The Special Services Division includes the Air Unit, Major Crimes, Narcotics, Intelligence, Bomb Squad, S.W.A.T., Hostage Negotiations, Forensic Science Laboratory, Information Systems and the Evidence Unit.

Our Support Services Division includes important internal departments that are essential

to the structure and operational needs of VCSO across a wide variety of areas. These departments include the Business Office, Human Resources, Professional Standards Bureau, Records, and our Training Academy Staff.



*City of Ojai Employs Admin. Secretary/Dispatcher (50% paid by County). All other members of the Police Department are furnished via contract with the Ventura County Sheriff's Department. This Department has 24-hour staffing.

Community Development

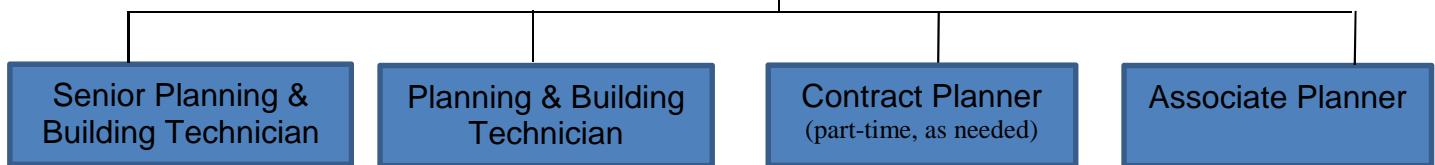
The Community Development Department is primarily responsible for the oversight and management of the City's long-range and current planning functions, including the review of proposals affecting land use, development and design, and the environmental review (CEQA) process. .

The Community Development Department's primary role is to ensure that all development is consistent with the policies, goals and objectives of the General Plan, the General Plan being the City's long-term blueprint for the development, conservation and use of land within the City. The Department works closely with Ojai residents, property owners and business operators, developers, architects and related design professionals who contribute to the appearance and operation of the City's physical environment. Additionally, the Community Development Department acts as a liaison and provides technical support to the City Council, Planning Commission and Historic Preservation Commission.

The Department implements the General Plan through the Zoning Ordinance and related chapters of the Municipal Code, various design guidelines and other regulatory tools. These documents provide the regulatory framework for land use decisions within the City. The Department is also responsible for, or involved in, analyzing environmental and regional issues, working with other public agencies on a wide range of topics, such as transportation, housing, air quality, open space preservation, historic preservation, regional planning and safety. The Department, in conjunction with the City's Building Division and Public Works Department, assists the public regarding allowable development and land uses, answers general Zoning questions, and issues ministerial and minor administrative permits.



Community Development Director



Recreation

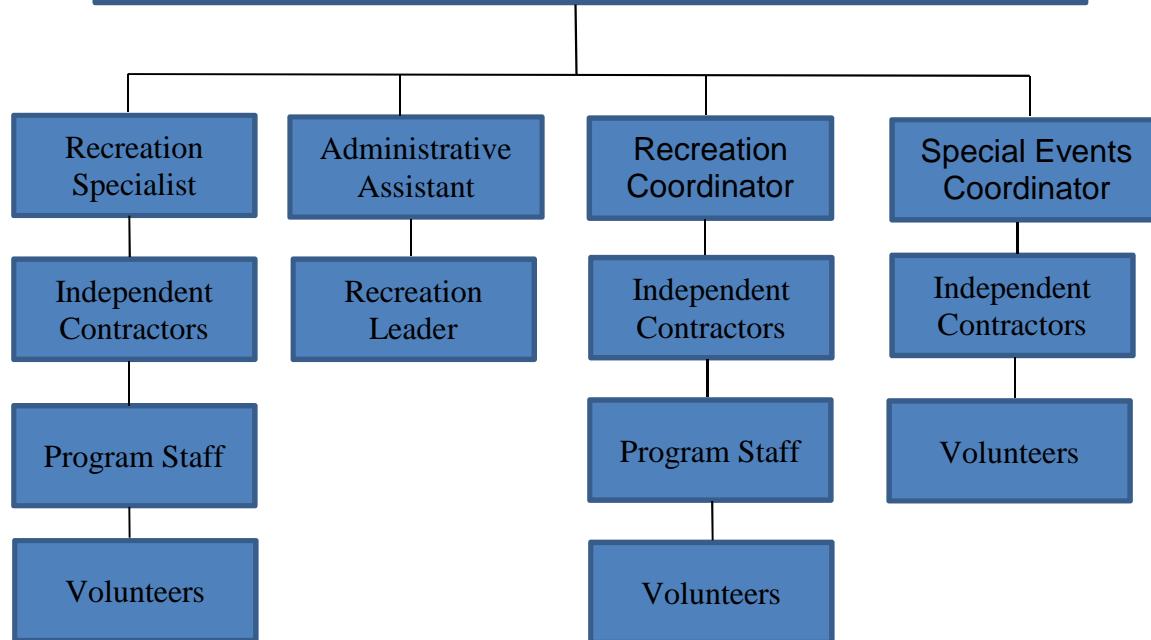
The Recreation Department is responsible for planning, organizing, implementing and evaluating recreational programs and activities for the community. The Department offers comprehensive programs for a variety of age groups with many activities scheduled at the Boyd Center, Sarzotti Park, and at Ojai Unified School District facilities. Recreation programs include youth day camps, leagues for youth and adult sports, senior fitness, and youth and adult enrichment classes. Summer aquatic lessons and public swim are offered at the Villanova Preparatory High School. Youth and adult tennis lessons are held at the Libbey Park tennis courts. For the past three years, the Recreation Department has collaborated with the Ojai Unified School District to operate their after school program at one their elementary schools.

The role of the Recreation Department personnel is to plan, schedule and take reservations for many different programs, classes, camps and events. The department prepares ball fields for a variety of sports, and sets-up and dismantles equipment for gymnastics, basketball and other programs at Sarzotti Park. Additionally, the department maintains schedules and manages reservations for the following recreation facilities: the John G. Martin Gymnasium, Sarzotti Park Picnic Areas and Ball-fields, the Multi-purpose, Art and Game Rooms (Boyd Center), the snack bar and the Libbey Tennis Courts.

The Department is also responsible for organizing and hosting Ojai Day, an annual community event held downtown on the third Saturday in October. Since 2014, the Recreation Department offered its First Annual Open House to the community, which has continued every year since then. The Department, which is overseen by the Recreation Manager, has three full-time employees, and over 100 volunteers, seasonal and part-time employees and independent contractors. Programs and activities are conducted at Sarzotti Park and other off-site locations. The administrative offices are located at the Jack Boyd Community Center. The Recreation Manager serves as staff liaison for the Parks and Recreation Commission.

For the past four years, the Recreation Department has brought in revenues of over \$500,000. On average, the department recovers approximately 60 - 65% of its overall operating costs. While these numbers are encouraging, the City is facing a changing demographic with a decreasing youth population, and an increasing adult and senior population. As a department, we are recognizing those trends, and will be looking to expand our adult and senior programming.

Recreation Manager



Public Works

The responsibilities of the Public Works Department encompass an array of services including the following:

Maintenance

The Public Works crew routinely performs street maintenance (signs, striping, potholes, crack sealing, etc.), storm drain clearance, City-wide landscaping, tree maintenance/trimming/care and janitorial services. The Department provides facility maintenance and landscaping for City facilities, including: City Hall, the "Y" at Highway 33 and Maricopa Highway, Libbey Bowl, Boyd Center/Martin Gym, Libbey Park, Sarzotti Park, Skateboard Park, Rotary Park, Cluff Vista Park, and Daly Park. The crew supports, but is not ultimately responsible for, the maintenance of Caltrans right of way, including landscaping, trees, and sidewalk maintenance. The Department is also responsible for the Police Department and Museum building exteriors and parking lots.

Transportation (Trolley)

The Trolley Department operates the Ojai Trolley Service and coordinates with Gold Coast Transit. This group includes a supervisor and over a dozen part-time trolley drivers who are closely monitored for compliance with State and Federal regulations, and other mandates.

Assessment Districts

Public Works manages and administers two Lighting Districts as well and the Plaza Maintenance District. This involves managing/maintaining/improving facilities, producing annual engineering reports, assessing fees through the County Tax rolls and public outreach for assessment increases.

Program and Project Management and Engineering Services

Public Works manages the City's capital improvement projects through conceptual, permitting, design and construction phases. It also manages AB 939 (solid waste) and NPDES (storm water runoff) and FEMA (flood) programs. Additionally, the department provides engineering services for the Community Development for residential and commercial projects.

Computer and Communications Infrastructure

Computer and communications infrastructure for City facilities and staff are managed and maintained by the Public Works Technical Support Specialist, who also performs other electrical and energy-efficiency related work for City facilities.

Grant Management, Acquisition and Contract Management

Public Works manages and administers a variety of grants and construction projects for various Federal and State grants, primarily for capital improvement projects.

Permits

Encroachment, special event, park/facility rental, water well and outdoor dining permits are administered by Public Works staff. Encroachment permits are the most frequently issued permits with permits issued to utilities for repairs and improvements in the public right of way with conditions and inspections by staff, and various other permits issued to individuals/business including driveway/sidewalk/curb permits.

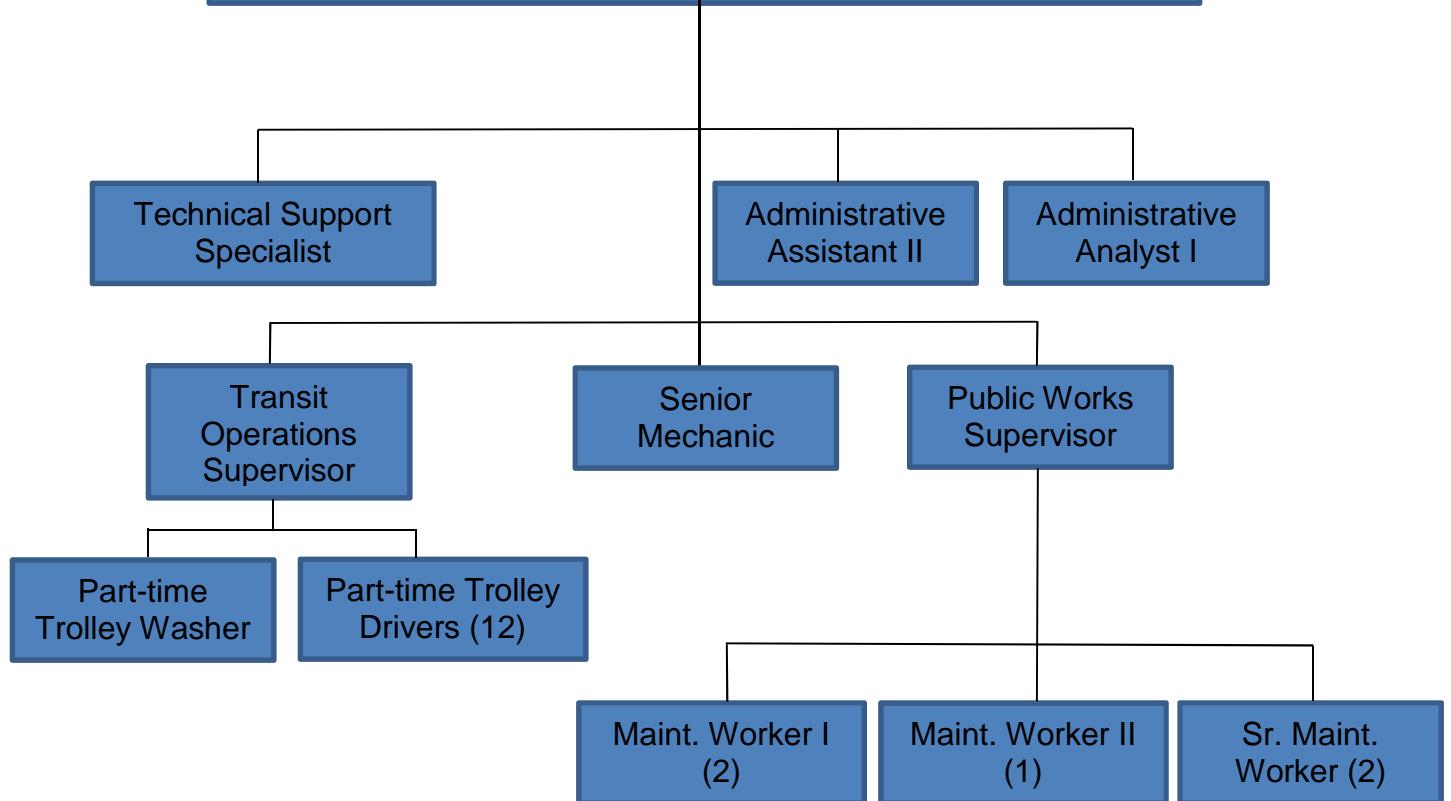
Nordhoff Cemetery

Public Works maintains the extensive plot and internment records for the Nordhoff cemetery in addition to maintaining the cemetery grounds and providing burial service.

Fleet Maintenance

The Public Works Department maintains all City vehicles, including 6 trolleys, 4 recreation vans, 17 trucks, bucket trucks (for parking/street/park light access and tree pruning), a loader, a backhoe, and additional specialized vehicles/equipment.

Public Works Director/City Engineer



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Redevelopment Successor Agency Budget

The former Redevelopment Agency was terminated by State Law on January 31, 2012. The Successor Agency was created to wind down the business of the former Redevelopment Agency and take over its obligations.

The City does not currently receive any funds for administering the Successor Agency. The City transferred administration of the Successor Agency to Ventura County during fiscal year 2018-19. The Successor Agency has only two recognized obligations remaining, 1) A loan from the City of Ojai, with an estimated outstanding balance of \$2,2,604,12 on June 30, 2019, and 2) an ongoing lease from the Ojai Unified School District for the Park and Ride facility and the skateboard park.

The state Department of Finance has approved repayment of City loans to the former Redevelopment Agency. SB 105 was enacted in 2015 which: 1) Set the repayment interest rate at 3%; 2) Requires the use of simple interest in computing the interest due to the City of Ojai; and 3) Requires all loan repayments to be applied to principal before interest. The state laws that were enacted to dissolve the Redevelopment Agency require 20% of the loan repayments to the City to be diverted to the Successor Housing Fund. The estimated diversion in FY 19-20 is \$73,000.

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City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information																																																																																																																																																																																																																																			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance																																																																																																																																																																																																																																	
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<table> <tr> <td>010-9301-1010-101</td><td>Property Tax</td><td>\$ 1,660,240</td><td>\$ (22,940)</td><td>-1.36%</td><td>\$ 1,683,180</td><td>\$ 1,733,378</td><td>\$ 50,198</td></tr> <tr> <td>010-9301-1010-102</td><td>Secured Property Tax</td><td>58,240</td><td>(3,720)</td><td>-6.00%</td><td>61,960</td><td>57,100</td><td>(4,860)</td></tr> <tr> <td>010-9301-1010-103</td><td>Unsecured Property Tax</td><td>33,020</td><td>13,020</td><td>65.10%</td><td>20,000</td><td>19,100</td><td>(900)</td></tr> <tr> <td>010-9301-1010-104</td><td>Supplemental Taxes</td><td>51,340</td><td>3,630</td><td>7.61%</td><td>47,710</td><td>48,130</td><td>420</td></tr> <tr> <td>010-9301-1010-105</td><td>RDA Pass Through Prop Tax</td><td>(19,400)</td><td>600</td><td>-3.00%</td><td>(20,000)</td><td>(20,066)</td><td>(66)</td></tr> <tr> <td>010-9301-1010-107</td><td>Admin Cost / Ventura County</td><td>177,070</td><td>16,210</td><td>10.08%</td><td>160,860</td><td>204,800</td><td>43,940</td></tr> <tr> <td>010-9301-1010-108</td><td>RPTTF Residual Distribution</td><td>-</td><td>-</td><td>-</td><td>-</td><td>2,300</td><td>2,300</td></tr> <tr> <td>010-9301-1010-201</td><td>Interest Apportionmt/Prop Tax</td><td>1,960,510</td><td>6,800</td><td>0.35%</td><td>1,953,710</td><td>2,045,742</td><td>92,032</td></tr> <tr> <td></td><td>Property Tax Total</td><td></td><td></td><td></td><td></td><td></td><td>1,711,950</td></tr> <tr> <td></td><td>Sales Tax</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>010-9301-1011-100</td><td>Sales Tax</td><td>1,694,800</td><td>316,640</td><td>22.98%</td><td>1,378,160</td><td>1,699,320</td><td>321,160</td></tr> <tr> <td>010-9301-1011-104</td><td>Psaf/172 Money-1/2% Sales Tx</td><td>122,800</td><td>960</td><td>0.79%</td><td>121,840</td><td>121,440</td><td>(400)</td></tr> <tr> <td></td><td>Sales Tax Total</td><td>1,817,600</td><td>317,600</td><td>21.17%</td><td>1,500,000</td><td>1,820,760</td><td>320,760</td></tr> <tr> <td></td><td>Business Licenses</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>010-9301-1025-000</td><td>Business Licenses</td><td>168,600</td><td>3,640</td><td>2.21%</td><td>164,960</td><td>187,980</td><td>23,020</td></tr> <tr> <td>010-9301-1025-001</td><td>Bus Lic Application/renewal</td><td>17,000</td><td>-</td><td>0.00%</td><td>17,000</td><td>20,680</td><td>3,680</td></tr> <tr> <td>010-9301-1025-002</td><td>Business Licenses Penalties</td><td>-</td><td>-</td><td>-</td><td>-</td><td>21,570</td><td>21,570</td></tr> <tr> <td>010-9301-1025-005</td><td>Bus Lic / SB1186 \$1 State Fee</td><td>1,000</td><td>-</td><td>0.00%</td><td>1,000</td><td>5,400</td><td>4,400</td></tr> <tr> <td>010-9301-1025-010</td><td>Bus Lic/Collection & PY</td><td>-</td><td>-</td><td>-</td><td>-</td><td>20</td><td>20</td></tr> <tr> <td></td><td>Business License Total</td><td>186,600</td><td>3,640</td><td>1.99%</td><td>182,960</td><td>235,650</td><td>52,690</td></tr> <tr> <td></td><td>Franchisee Fees</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>010-9301-1026-105</td><td>So California Edison</td><td>99,960</td><td>-</td><td>0.00%</td><td>99,960</td><td>99,960</td><td>-</td></tr> <tr> <td>010-9301-1026-106</td><td>So California Gas</td><td>23,930</td><td>(9,360)</td><td>-28.12%</td><td>33,290</td><td>23,930</td><td>(9,360)</td></tr> <tr> <td>010-9301-1026-108</td><td>Time Warner Cable/b4adelphia</td><td>103,830</td><td>5,330</td><td>5.41%</td><td>98,500</td><td>103,830</td><td>5,330</td></tr> <tr> <td>010-9301-1026-110</td><td>EJ Harrison</td><td>120,450</td><td>17,450</td><td>16.94%</td><td>103,000</td><td>120,450</td><td>17,450</td></tr> <tr> <td>010-9301-1026-111</td><td>Roll-offs Harrison</td><td>11,850</td><td>-</td><td>0.00%</td><td>11,850</td><td>11,850</td><td>-</td></tr> <tr> <td>010-9301-1026-113</td><td>AT & T Mobility</td><td>5,990</td><td>(660)</td><td>-9.92%</td><td>6,650</td><td>5,990</td><td>(660)</td></tr> <tr> <td>010-9301-1026-128</td><td>Cable Companies 1% Peg Fees</td><td>10,060</td><td>(4,940)</td><td>-32.93%</td><td>15,000</td><td>2,220</td><td>(12,780)</td></tr> <tr> <td></td><td>Franchise Fees Total</td><td>376,070</td><td>7,820</td><td>2.12%</td><td>368,250</td><td>368,230</td><td>(20)</td></tr> </table>	010-9301-1010-101	Property Tax	\$ 1,660,240	\$ (22,940)	-1.36%	\$ 1,683,180	\$ 1,733,378	\$ 50,198	010-9301-1010-102	Secured Property Tax	58,240	(3,720)	-6.00%	61,960	57,100	(4,860)	010-9301-1010-103	Unsecured Property Tax	33,020	13,020	65.10%	20,000	19,100	(900)	010-9301-1010-104	Supplemental Taxes	51,340	3,630	7.61%	47,710	48,130	420	010-9301-1010-105	RDA Pass Through Prop Tax	(19,400)	600	-3.00%	(20,000)	(20,066)	(66)	010-9301-1010-107	Admin Cost / Ventura County	177,070	16,210	10.08%	160,860	204,800	43,940	010-9301-1010-108	RPTTF Residual Distribution	-	-	-	-	2,300	2,300	010-9301-1010-201	Interest Apportionmt/Prop Tax	1,960,510	6,800	0.35%	1,953,710	2,045,742	92,032		Property Tax Total						1,711,950		Sales Tax							010-9301-1011-100	Sales Tax	1,694,800	316,640	22.98%	1,378,160	1,699,320	321,160	010-9301-1011-104	Psaf/172 Money-1/2% Sales Tx	122,800	960	0.79%	121,840	121,440	(400)		Sales Tax Total	1,817,600	317,600	21.17%	1,500,000	1,820,760	320,760		Business Licenses							010-9301-1025-000	Business Licenses	168,600	3,640	2.21%	164,960	187,980	23,020	010-9301-1025-001	Bus Lic Application/renewal	17,000	-	0.00%	17,000	20,680	3,680	010-9301-1025-002	Business Licenses Penalties	-	-	-	-	21,570	21,570	010-9301-1025-005	Bus Lic / SB1186 \$1 State Fee	1,000	-	0.00%	1,000	5,400	4,400	010-9301-1025-010	Bus Lic/Collection & PY	-	-	-	-	20	20		Business License Total	186,600	3,640	1.99%	182,960	235,650	52,690		Franchisee Fees							010-9301-1026-105	So California Edison	99,960	-	0.00%	99,960	99,960	-	010-9301-1026-106	So California Gas	23,930	(9,360)	-28.12%	33,290	23,930	(9,360)	010-9301-1026-108	Time Warner Cable/b4adelphia	103,830	5,330	5.41%	98,500	103,830	5,330	010-9301-1026-110	EJ Harrison	120,450	17,450	16.94%	103,000	120,450	17,450	010-9301-1026-111	Roll-offs Harrison	11,850	-	0.00%	11,850	11,850	-	010-9301-1026-113	AT & T Mobility	5,990	(660)	-9.92%	6,650	5,990	(660)	010-9301-1026-128	Cable Companies 1% Peg Fees	10,060	(4,940)	-32.93%	15,000	2,220	(12,780)		Franchise Fees Total	376,070	7,820	2.12%	368,250	368,230	(20)
010-9301-1010-101	Property Tax	\$ 1,660,240	\$ (22,940)	-1.36%	\$ 1,683,180	\$ 1,733,378	\$ 50,198																																																																																																																																																																																																																																	
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010-9301-1025-000	Business Licenses	168,600	3,640	2.21%	164,960	187,980	23,020																																																																																																																																																																																																																																	
010-9301-1025-001	Bus Lic Application/renewal	17,000	-	0.00%	17,000	20,680	3,680																																																																																																																																																																																																																																	
010-9301-1025-002	Business Licenses Penalties	-	-	-	-	21,570	21,570																																																																																																																																																																																																																																	
010-9301-1025-005	Bus Lic / SB1186 \$1 State Fee	1,000	-	0.00%	1,000	5,400	4,400																																																																																																																																																																																																																																	
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010-9301-1026-105	So California Edison	99,960	-	0.00%	99,960	99,960	-																																																																																																																																																																																																																																	
010-9301-1026-106	So California Gas	23,930	(9,360)	-28.12%	33,290	23,930	(9,360)																																																																																																																																																																																																																																	
010-9301-1026-108	Time Warner Cable/b4adelphia	103,830	5,330	5.41%	98,500	103,830	5,330																																																																																																																																																																																																																																	
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010-9301-1026-111	Roll-offs Harrison	11,850	-	0.00%	11,850	11,850	-																																																																																																																																																																																																																																	
010-9301-1026-113	AT & T Mobility	5,990	(660)	-9.92%	6,650	5,990	(660)																																																																																																																																																																																																																																	
010-9301-1026-128	Cable Companies 1% Peg Fees	10,060	(4,940)	-32.93%	15,000	2,220	(12,780)																																																																																																																																																																																																																																	
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FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget						Prior & Current Year Information					
		FY 19-20		\$ Change		% change		Final Budget		Projected		Projected	
		Proposed	Budget	From PY	From PY	From PY	Budget	FY 18-19	FY 18-19	Actual	Variance	Actual	FY 17-18
010-9301-1027-000	Transient Occupancy Tax	3,420,250		(142,260)		-3.99%		3,562,510		3,349,260		(213,250)	3,345,300
010-9301-1027-001	Ojai Tourism 1% Assessment	-		-		-		-		-		-	1,500
010-9301-1027-002	Trans Occupancy Tx Late Fees	-		-		-		-		-		-	590
010-9301-1027-003	Admin Costs TOT-HAL	(9,000)		(9,000)		100.00%		-		(4,130)		(4,130)	-
010-9301-1027-999	Transient Occupancy-to Fd 31	(682,250)		30,250		-4.25%		(712,500)		(669,850)		42,650	(669,060)
	Transient Occupancy Total	2,729,000		(121,010)		-4.25%		2,850,010		2,675,280		(174,730)	2,678,330
	Documentary Stamp Tax	104,740		(8,140)		-7.21%		112,880		107,860		(5,020)	81,400
	Documentary Stamp Tax Total	104,740		(8,140)		-7.21%		112,880		107,860		(5,020)	81,400
	Total Tax Revenues	7,174,520		206,710		2.97%		6,967,810		7,253,522		285,712	6,565,170
	Licenses & Permits												
010-9302-1053-000	Energy Fee	7,210		(5,960)		-45.25%		13,170		7,070		(6,100)	9,340
010-9302-1053-020	Inspection fee	-		(510)		-100.00%		510		-		(510)	410
010-9302-1054-000	Tree Permits	7,010		(4,990)		-41.58%		12,000		6,870		(5,130)	4,740
010-9302-1055-000	Home Occupation Permits	320		(260)		-44.83%		580		310		(270)	500
010-9302-1056-000	Building Allocations	150		(2,900)		-95.08%		3,050		150		(2,900)	180
010-9302-1057-000	Cannabis Annual Licensing Fees	14,410		120		0.84%		14,290		-		(14,290)	-
010-9302-1057-001	Cannabis Application Fees	7,920		(6,370)		-44.58%		14,290		-		(14,290)	-
010-9302-1057-002	Cannabis Interview Fees	2,950		(11,340)		-79.36%		14,290		-		(14,290)	-
010-9302-1058-000	Household Haz.Residential	13,800		(490)		-3.43%		14,290		13,550		(740)	14,090
010-9302-1060-000	Planning Fees	26,070		(95,500)		-78.56%		121,570		15,670		(105,900)	21,210
010-9302-1060-001	Plan filing fees	710		(1,290)		-64.50%		2,000		1,300		(700)	1,660
010-9302-1061-000	Building & Safety Permits	226,640		(108,770)		-32.43%		335,410		171,800		(163,610)	285,190
010-9302-1061-020	BuildingPermits/GenMaintSurChg	200		60		42.86%		140		80		(60)	320
010-9302-1062-000	Sign Permits	3,180		910		40.09%		2,270		3,120		850	2,170
010-9302-1063-000	Encroach Permit/banner Fees	53,250		3,250		6.50%		50,000		55,590		5,590	67,560
010-9302-1063-001	Traffic Mitigation-Ojai Share	10,920		(5,410)		-33.13%		16,330		8,030		(8,300)	9,850
010-9302-1063-002	Traffic Mitigation-VCntyShare	100		(190)		-65.52%		290		-		(290)	110
010-9302-1063-006	Technical Surcharge	15,770		(12,040)		-43.29%		27,810		8,490		(19,320)	24,160
010-9302-1063-007	General Plan Maintenance Fees	51,530		(39,660)		-43.49%		91,190		27,460		(63,730)	79,220
010-9302-1063-999	Developer Fees/Contra Account	-		41,190		-100.00%		(41,190)		-		41,190	-
010-9302-1065-000	Plan Check Fees	149,660		(73,780)		-33.02%		223,440		68,500		(154,940)	185,600
010-9302-1083-000	Filming Permits	6,970		3,830		121.97%		3,140		6,830		3,690	4,820
010-9302-2000-000	Trust Fund 80 Receipts	23,860		(44,020)		-64.85%		67,880		23,860		(44,020)	57,100
010-9302-2000-100	Rev Earned From Trust Funds	20,250		(9,750)		-32.50%		30,000		20,250		(9,750)	26,770

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 18-19	FY 18-19	FY 17-18
010-9307-1044-000	Misc Refunds & Receipts	4,000	-	0.00%	4,000	8,520	4,520
010-9307-1044-001	Misc Reimbursements	-	(3,400)	-100.00%	3,400	50	50
010-9307-1044-011	Tree Donations/tree Projects	-	-	-	-	(3,400)	(3,400)
010-9307-1044-016	Libbey Bleachers Donation	-	-	-	-	-	-
010-9307-1044-030	Cash Over/short	-	-	0.00%	5,000	1,200	1,200
010-9307-1044-050	PD Fees Fingerprint-T/C Rpts	5,000	-	(500)	5,000	2,760	(2,240)
010-9307-1044-053	Candidate Statement	-	(88,910)	-100.00%	88,910	3,450	2,950
010-9307-1044-101	Def Rev Recog Street Proj	-	9,910	31.97%	31,000	-	(88,910)
010-9307-1044-110	FundsFrmDefRev/UndrgmdDvDpst	40,910	-	-	40,910	9,910	-
010-9307-1044-131	Libbey Pk Tennis Ct Lights	1,400	-	0.00%	1,400	1,050	(350)
010-9307-1044-132	Skate Park Lights	-	(200)	-100.00%	200	-	(200)
010-9307-1044-135	Electric Vehicle Charge	5,110	(4,890)	-48.90%	10,000	5,110	(4,890)
010-9307-1044-999	Budgeted Use of Fund Balance	200,000	200,000	100.00%	-	-	100
	Misc Refunds & Receipts Total	256,420	112,010	77.56%	144,410	63,050	(81,360)
	Total Other Revenues	256,420	112,010	77.56%	144,410	63,050	(81,360)
	Recreation Program Revenues						46,650
	Misc Refunds & Receipts	(10,000)	-	0.00%	(10,000)	(10,000)	(12,070)
010-9309-1044-110	City 50/50 scholarship	(10,000)	-	0.00%	(10,000)	(9,780)	220
	Misc Refunds & Receipts Total						(12,070)
	Recreation Program Revenue						
010-9309-1660-005	Adult Softball	9,000	-	0.00%	9,000	7,750	(1,250)
010-9309-1660-007	Brochure	5,000	(3,000)	-37.50%	8,000	5,450	(2,550)
010-9309-1660-008	Movie Nights Revenue	4,000	(1,000)	-20.00%	5,000	4,410	(590)
010-9309-1660-009	Aquatics	18,000	-	0.00%	18,000	19,720	1,720
010-9309-1660-010	Instructional Soccer	5,000	-	0.00%	5,000	8,220	3,220
010-9309-1660-011	Youth Soccer	5,000	-	0.00%	5,000	5,000	-
010-9309-1660-012	Youth Flag Football	1,000	(1,500)	-60.00%	2,500	-	(2,500)
010-9309-1660-014	Youth Basketball	23,000	(5,130)	-18.24%	28,130	23,360	(4,770)
010-9309-1660-016	Adult Basketball	2,000	-	0.00%	2,000	1,360	(640)
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City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 18-19	FY 18-19	FY 18-19
010-9309-1660-020	Gymnastics	79,830	1,080	1.37%	78,750	78,990	240
010-9309-1660-036	Drop-in Sports	4,500	90	2.04%	4,410	5,580	1,170
010-9309-1660-045	After School Program	56,750	2,100	3.84%	54,650	56,750	2,100
	Recreation Program Revenue Total	213,080	(7,360)	-3.34%	220,440	216,590	(3,850)
							245,210
	Recreation Classes Revenue	-	-	-	-	90	90
010-9309-1661-000	Recreation Classes Revenue	31,770	6,770	27.08%	25,000	24,690	770
010-9309-1661-001	Tennis Program	2,500	(500)	-16.67%	3,000	(1,830)	33,770
010-9309-1661-011	Basketball PIT	2,200	200	10.00%	2,000	2,540	2,310
010-9309-1661-014	Cartooning	400	100	33.33%	300	520	1,360
010-9309-1661-016	Driving Education	2,000	500	33.33%	1,500	2,520	230
010-9309-1661-017	Guitar	800	(700)	-46.67%	1,500	880	1,210
010-9309-1661-018	Keyboarding	11,150	1,150	11.50%	10,000	10,730	1,900
010-9309-1661-020	Kung Fu - Kids & Adults	1,000	(1,000)	-100.00%	1,000	150	(850)
010-9309-1661-021	Painting	17,000	2,000	13.33%	15,000	17,550	2,550
010-9309-1661-022	Pottery Class	-	-	-	-	-	(260)
010-9309-1661-023	Sandcastle Music Together	1,000	(500)	-33.33%	1,500	1,010	(490)
010-9309-1661-025	Social Skills	8,000	-	0.00%	8,000	7,460	(540)
010-9309-1661-027	Tai Chi Ch'uan	-	(1,000)	-100.00%	1,000	-	(1,000)
010-9309-1661-028	Theater Workshop	12,500	(500)	-3.85%	13,000	14,090	13,460
010-9309-1661-029	Weight Room	2,000	(500)	-20.00%	2,500	1,510	(990)
010-9309-1661-030	Western Horsemanship	2,200	200	10.00%	2,000	2,360	2,160
010-9309-1661-031	Zumba Fitness	1,000	(1,000)	-50.00%	2,000	1,080	(920)
010-9309-1661-032	Ballet	5,500	2,000	57.14%	3,500	6,010	2,510
010-9309-1661-034	Fencing	-	-	-	(30)	(30)	810
010-9309-1661-035	Gardening	-	-	-	(30)	(30)	(10)
010-9309-1661-037	Photography	54,340	26,340	94.07%	28,000	66,840	38,840
010-9309-1661-038	Wilderness	-	(500)	-100.00%	500	60	(440)
010-9309-1661-042	Yoga Revenue	-	(500)	-100.00%	500	-	(500)
010-9309-1661-043	Cooking	1,200	(2,800)	-70.00%	4,000	1,960	(2,040)
010-9309-1661-044	Dog Training	1,400	1,400	100.00%	-	1,720	1,720
010-9309-1661-046	Language Class	156,960	31,160	24.77%	125,800	164,880	39,080
	Recreation Classes Revenue Total						143,970

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
					FY 18-19	FY 18-19	FY 18-19
010-9309-1663-081	Recreation Other Revenues	36,000	(4,000)	-10.00%	40,000	33,680	(6,320)
010-9309-1664-000	Ojai Day Facility Use	38,000	2,000	5.56%	36,000	42,590	6,590
010-9309-1665-100	Contracted Specialty Camps	45,000	10,000	28.57%	35,000	42,580	7,580
010-9309-1665-110	Employee Specialty Camps	23,000	3,000	15.00%	20,000	9,720	(10,280)
010-9309-1665-120	Day Camp & Excursions	75,000	5,000	7.14%	70,000	109,640	39,640
	Recreation Other Revenues Total	217,000	16,000	7.96%	201,000	238,210	37,210
							203,320
	Total Recreation Program Revenues	577,040	39,800	7.41%	537,240	609,900	72,660
	Total Revenues - Fund 010	10,155,650	(33,520)	-0.33%	10,189,170	10,022,902	(166,268)
							9,433,620

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19	
EXPENDITURES								
City Council Department								
010-1101-0013-000	Salaries - Special	45,600	17,100	60.00%	28,500	28,500	-	
	Salaries - Special Total	45,600	17,100	60.00%	28,500	28,500	-	
							22,800	
							22,800	
Fringe Benefits								
010-1101-0021-001	Pers/retirement	3,700	770	26.28%	2,930	2,770	160	
010-1101-0021-002	Social Security	2,830	1,060	59.89%	1,770	1,510	260	
010-1101-0021-003	Icma	220	220	100.00%	-	220	(220)	
010-1101-0021-005	Workers Comp Insurance	840	310	58.49%	530	420	110	
010-1101-0021-006	Health Insurance	37,040	9,050	32.33%	27,990	28,750	(760)	
010-1101-0021-007	Life Insurance	530	-	0.00%	530	460	70	
010-1101-0021-009	Dental Insurance	3,670	740	25.26%	2,930	2,810	120	
010-1101-0021-011	Vision Insurance	620	120	24.00%	500	460	40	
010-1101-0021-012	Medicare	660	250	60.98%	410	350	60	
010-1101-0021-016	PERS Unfunded Liability	-	-	-	-	-	270	
010-1101-0021-106	Health Inst/et Emp/council	-	-	-	-	-	2,630	
	Fringe Benefits Total	50,110	12,520	33.31%	37,590	37,750	(160)	
							73,310	
Contract Services								
010-1101-0147-100	Contract Serv / Interpreter	500	-	0.00%	500	-	500	
010-1101-0147-314	Contract Serv / Office Machine	2,250	-	0.00%	2,250	1,840	410	
010-1101-0147-317	Contract Serv/Alarms	240	-	0.00%	240	-	240	
	Contract Services Total	2,990	-	0.00%	2,990	1,840	1,150	
							2,030	
Utilities								
010-1101-0191-000	Electricity	3,200	700	28.00%	2,500	-	2,500	
010-1101-0192-000	Natural Gas	240	700	1750.00%	40	-	3,330	
010-1101-0193-000	Water	670	-	0.00%	350	-	100	
010-1101-0194-000	Telephone	940	(60)	-6.00%	1,000	-	340	
010-1101--0194-360	High-speed Internet Services	1,530	1,530	100.00%	-	670	1,000	
	Utilities Total	6,580	2,690	69.15%	3,890	670	(670)	
							640	
							3,220	
							5,740	

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 18-19	FY 18-19	FY 18-19
010-1101-0141-000	Training & Education	3,500	-	0.00%	3,500	2,370	1,130
010-1101-0141-321	Professional/ Membership Dues	150	30	25.00%	120	100	20
010-1101-0141-370	City Manager/council Meeting	250	-	0.00%	250	-	250
010-1101-0145-000	Office Supplies	1,500	100	7.14%	1,400	950	450
010-1101-0145-308	Ups/feDEX/ Postage	100	-	0.00%	100	10	90
010-1101-0146-311	Council Meeting Supplies	1,500	-	0.00%	1,500	980	520
010-1101-0155-005	Auto Mileage Reimbursements	500	-	0.00%	500	486	14
010-1101-0205-000	Appeal County Decisions	-	-	-	-	-	-
010-1101-0206-000	EDC-VC & LAFCO	5,000	-	0.00%	5,000	3,190	1,810
	Other Expenditures Total	12,500	130	1.05%	12,370	8,386	3,984
							11,460
	Transfer Out To Other Funds						
010-1101-0900-033	Trans to Equi Replacement (33)	4,940	-	0.00%	4,940	4,940	-
	Transfer Out to Other Funds Total	4,940	-	0.00%	4,940	4,940	-
							4,820
							4,820
	City Council Department Totals	122,720	32,440	35.93%	90,280	82,086	8,194
							120,160
	City Manager Department						
	Salaries						
010-1102-0011-000	Salaries - Regular	260,200	(6,800)	-2.55%	267,000	318,550	(51,550)
010-1102-0012-000	Salaries - Part-Time	-	-	-	-	-	-
010-1102-0014-000	Salaries - It	13,780	440	3.30%	13,340	5,040	8,300
	Salaries Total	273,980	(6,360)	-2.27%	280,340	323,590	(43,250)
							260,440
	Fringe Benefits						
010-1102-0021-001	Pers/retirement	32,130	(6,150)	-16.07%	38,280	33,890	4,390
010-1102-0021-002	Social Security	16,990	(390)	-2.24%	17,380	-	14,050
010-1102-0021-003	Icma	5,950	1,430	31.64%	4,520	5,950	4,960
010-1102-0021-004	Unemployment	530	(30)	-5.36%	560	540	20
010-1102-0021-005	Workers Comp Insurance	6,030	(100)	-1.63%	6,130	4,770	1,360
010-1102-0021-006	Health Insurance	35,940	8,250	29.79%	27,690	41,780	(14,090)
010-1102-0021-007	Life Insurance	300	(20)	-6.25%	320	510	(190)
010-1102-0021-008	Disability Insurance	1,880	(40)	-2.08%	1,920	1,220	700
010-1102-0021-009	Dental Insurance	2,070	(110)	-5.05%	2,180	1,880	300
010-1102-0021-011	Vision Insurance	350	(20)	-5.41%	370	310	60
010-1102-0021-012	Medicare	3,970	(120)	-2.93%	4,090	4,620	(530)
	Fringe Benefits Total	106,140	2,700	2.61%	103,440	116,650	(13,210)
							179,950

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 18-19	FY 18-19	FY 18-19
010-1102-0147-000	Contract Services-General	8,000	8,000	100.00%	-	5,260	(5,260)
010-1102-0147-314	Contract Serv / Office Machine	1,000	1,000	100.00%	1,110	1,110	290
010-1102-0147-316	Contract Serv/Medical	-	-	-	-	-	1,110
010-1102-0147-317	Contract Serv/Alarms	-	(900)	-100.00%	900	900	100
010-1102-0147-356	Website Contract Svr	-	(300)	-100.00%	300	300	570
	Contract Services Total	9,000	7,800	650.00%	1,200	6,370	-
						(5,170)	2,070
010-1102-0191-000	Utilities	1,960	360	22.50%	1,600	-	1,600
010-1102-0192-000	Natural Gas	330	360	120.00%	300	300	520
010-1102-0193-000	Water	460	-	0.00%	220	220	290
010-1102-0194-000	Telephone	3,030	-	0.00%	2,890	1,240	200
010-1102-0194-360	High-speed Internet Services	940	30	10.00%	300	300	3,170
	Utilities Total	6,720	750	14.12%	5,310	1,240	300
						4,070	290
010-1102-0125-000	Other Expenditures	2,500	(4,900)	-66.22%	7,400	1,280	6,120
010-1102-0125-010	Prsmnl-pers Health/adm Fees	400	-	0.00%	400	120	280
010-1102-0125-020	Prsmnl-pre-emplnt Phys Exam	200	-	0.00%	200	-	470
010-1102-0125-100	Prsmnl-compliance Posters	100,000	-	0.00%	100,000	100,000	130
010-1102-0127-010	Partial OPEB Pre-funding	5,500	2,500	83.33%	3,000	3,720	-
010-1102-0129-000	Comm/Emp Recognition & Award	-	-	-	-	(720)	100,000
010-1102-0131-352	Bank & Credit Card Stmt Chgs	5,000	-	0.00%	-	30	1,100
010-1102-0131-352	Personnel - Advertising	5,000	-	0.00%	5,000	1,820	10
010-1102-0137-001	Contingency	190,000	50,000	35.71%	140,000	140,000	3,180
010-1102-0138-358	Fingerprinting Costs	400	-	0.00%	-	350	1,570
010-1102-0138-358	Recruitment	500	-	0.00%	500	90	-
010-1102-0141-000	Training & Education	6,000	3,000	100.00%	3,000	1,640	610
010-1102-0141-321	Professional / Membership Dues	14,000	8,000	133.33%	6,000	9,550	440
010-1102-0141-370	City Manager/Council Meeting	150	-	0.00%	150	-	520
010-1102-0144-000	Computer Supplies / R & M	800	800	100.00%	-	660	1,260
010-1102-0145-000	Office Supplies	1,350	-	0.00%	1,350	1,510	1,330
010-1102-0145-308	Ups/FedEx/Postage	250	-	0.00%	250	40	4,800
010-1102-0146-311	Water/1st Aid/Kitchen Supplies	-	(520)	-100.00%	520	210	160
010-1102-0155-005	Auto Mileage Reimbursements	300	-	0.00%	300	310	720
010-1102-0206-000	VCOG/EDC/VCL/LOC	10,000	(1,820)	-15.40%	11,820	-	130
	Other Expenditures Total	337,350	57,460	20.53%	279,890	265,250	8,340
						265,250	124,610

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget						Prior & Current Year Information			
		FY 19-20 Proposed Budget		\$ Change From PY Budget		% change From PY Budget		Final Budget FY 18-19		Projected Actual FY 18-19	Projected Variance FY 18-19
		Proposed	Budget	From PY	Budget	From PY	Budget	FY 18-19	FY 18-19	FY 18-19	Actual FY 17-18
010-1102-0900-033	Transfer Out To Other Funds		2,970	-		0.00%	2,970	2,970	-		3,360
	Trans to Equi Replacement (33)		2,970	-		0.00%	2,970	2,970	-		3,360
	Transfer Out to Other Funds Total										
	City Manager Department Totals		736,160	63,010	9.36%		673,150	716,070	(42,920)	575,900	
	City Treasurer Department										
010-1103-0013-000	Salaries - Special		4,200	-		0.00%	4,200	4,200	-		4,200
	Salaries Total		4,200	-		0.00%	4,200	4,200	-		4,200
	Fringe Benefits										
010-1103-0021-001	Pers/retirement		560	(90)	-13.85%		650	550	100		560
010-1103-0021-002	Social Security		260	-	0.00%		260	260	-		260
010-1103-0021-005	Workers Comp Insurance		80	-	0.00%		80	60	20		80
010-1103-0021-008	Disability Insurance		-	-			-	-	-		-
010-1103-0021-012	Medicare		60	-	0.00%		60	60	-		60
010-1103-0021-016	PERS Unfunded Liability		-	-			-	-	-		960
	Fringe Benefits Total		960	(90)	-8.57%		1,050	930	120		1,920
	Other Expenditures										
010-1103-0141-321	Professional Dues		160	-	0.00%		160	-	160		160
	Other Expenditures Total		160	-	0.00%		160	-	160		160
	City Treasurer Department Totals		5,320	(90)	-1.66%		5,410	5,130	280		6,280
	Finance Department										
010-1104-0011-000	Salaries - Regular		399,140	13,210	3.42%		385,930	365,610	20,320		386,510
010-1104-0014-000	Salaries - part-time		-	-			-	20	(20)		4,260
010-1104-0014-000	Salaries - It		1,570	60	3.97%		1,510	500	1,010		560
010-1104-0015-000	Salaries - Overtime		3,970	270	7.30%		3,700	720	2,980		-
	Salaries Total		404,680	13,540	3.46%		391,140	366,850	24,290		391,330
	Fringe Benefits										
010-1104-0021-001	Pers/retirement		40,300	(8,250)	-16.99%		48,550	39,980		8,570	46,920
010-1104-0021-002	Social Security		25,090	840	3.46%		24,250	20,170	4,080		21,870
010-1104-0021-003	Icma		7,460	(610)	-7.56%		8,070	7,460	610		8,190
010-1104-0021-004	Unemployment		1,120	210	23.08%		910	1,160	(250)		1,260
010-1104-0021-005	Workers Comp Insurance		7,590	250	3.41%		7,340	5,720	1,620		7,080
010-1104-0021-006	Health Insurance		84,750	6,900	8.86%		77,850	73,300	4,550		79,080
010-1104-0021-007	Life Insurance		620	120	24.00%		500	560	(60)		560

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change From PY		% change From PY		Projected	
		Proposed Budget	Budget	From PY	Budget	Final Budget	Actual	Variance	Actual
010-1104-0021-008	Disability Insurance	2,770	90	3.36%	2,680	2,000	680	680	2,480
010-1104-0021-009	Dental Insurance	3,980	440	12.43%	3,540	3,390	150	150	3,160
010-1104-0021-011	Vision Insurance	670	70	11.67%	600	560	40	40	530
010-1104-0021-012	Medicare	5,870	200	3.53%	5,670	5,000	670	670	5,360
010-1104-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	15,890
010-1104-0021-106	Health Insr./ret Emp/finance	-	-	-	-	-	-	-	43,630
	Fringe Benefits Total	180,220	260	0.14%	179,960	159,300	20,660	20,660	236,010
	Contract Services	-	-	-	-	-	-	-	-
010-1104-0147-000	Contract Serv	10,500	10,500	100.00%	-	-	-	-	-
010-1104-0147-100	Contract Serv / Cannabis Compliance	5,000	-	0.00%	5,000	29,000	26,050	2,950	26,050
010-1104-0147-300	Contract Serv / Acctg Services	29,000	-	0.00%	29,000	170	(20)	170	80
010-1104-0147-301	Contract Serv / Audit	1,000	850	566.67%	150	750	750	750	750
010-1104-0147-302	Contract Serv / Parking Cites	1,500	-	0.00%	1,500	-	-	-	9,920
010-1104-0147-303	Contract Serv / Maximus (SB 90)	8,000	8,000	100.00%	-	7,800	(7,800)	-	14,100
010-1104-0147-307	Contract Serv/ PERS - GASB 68	-	-	-	-	3,250	1,250	2,100	2,100
010-1104-0147-308	Contract Serv/ Fee Study	4,500	-	0.00%	4,500	4,500	2,650	2,650	-
010-1104-0147-309	Contract Serv/ Sales Tax	9,000	1,850	25.87%	7,150	-	8,000	8,000	-
010-1104-0147-310	Contract Serv/ TOT	-	(8,000)	-100.00%	8,000	2,800	13,390	(10,590)	2,830
010-1104-0147-311	Contract Serv/ OPEB/PERS/GASB75	2,800	-	0.00%	800	800	4,120	(3,320)	570
010-1104-0147-314	Contract Serv / Office Machine	2,700	1,900	237.50%	-	58,900	60,030	(1,130)	56,400
010-1104-0147-317	Contract Serv/Alarms	-	15,100	25.64%	-	-	-	-	-
	Contract Services Total	74,000	-	-	-	-	-	-	-
	Utilities	-	-	-	-	-	-	-	-
010-1104-0191-000	Electricity	4,730	230	5.11%	4,500	12,380	(7,880)	12,380	4,350
010-1104-0192-000	Natural Gas	330	230	76.67%	300	750	(450)	750	290
010-1104-0193-000	Water	640	-	0.00%	370	1,410	(1,040)	1,410	420
010-1104-0194-000	Telephone	2,710	-	0.00%	2,000	18,390	(16,390)	18,390	2,570
010-1104-0194-360	High-speed Internet Services	1,530	30	6.00%	500	2,140	(1,640)	2,140	480
	Utilities Total	9,940	490	6.39%	7,670	35,070	(27,400)	35,070	8,110
	Other Expenditures	-	-	-	-	-	-	-	-
010-1104-0129-000	Bank & Credit Card Stmt Chgs	7,700	-	0.00%	7,700	5,960	1,740	1,740	12,280
010-1104-0133-000	Miscellaneous Exp	-	-	-	-	-	-	-	-
010-1104-0141-000	Training & Education	5,000	-	0.00%	5,000	1,170	3,830	3,830	1,610
010-1104-0141-321	Professional / Membership Dues	1,000	-	0.00%	1,000	520	480	480	670
010-1104-0141-322	Publications	50	-	0.00%	50	30	20	20	20
010-1104-0144-000	Computer Supplies / R & M	-	-	-	-	70	(70)	70	920
010-1104-0145-000	Office Supplies	5,000	-	0.00%	5,000	3,680	1,320	3,680	3,530
010-1104-0145-200	Software License	19,780	5,280	-	14,500	19,160	(4,660)	19,160	11,870
010-1104-0145-308	Ups/fedex/ Postage	4,000	-	0.00%	4,000	2,350	1,650	2,350	3,360

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 18-19	FY 18-19	FY 18-19
010-1104-0146-311	Water/1st Aid/Kitchen Supplies	3,000	2,250	300.00%	750	2,920	(2,170)
010-1104-0151-000	Vehicle Repairs and Maint	100	-	0.00%	100	-	100
010-1104-0153-000	Vehicle Fuel	300	-	0.00%	300	70	230
010-1104-0155-005	Auto Mileage Reimbursements	150	-	0.00%	150	-	150
	Other Expenditures Total	46,080	7,530	19.53%	38,550	35,930	2,620
							34,900
010-1104-0900-033	Transfer Out To Other Funds	6,950	-	0.00%	6,950	6,950	-
010-1104-0900-033	Trans to Equi Replacement (33) tech	-	-	-	-	-	-
	Trans to Equi Replacement (33) veh	6,950	-	0.00%	6,950	6,950	-
	Transfer Out to Other Funds Total	6,950	-	0.00%	6,950	6,950	-
							6,810
	Finance Department Totals	721,870	38,700	5.66%	683,170	664,130	19,040
							733,560
	City Attorney Department						
	Contract Services						
010-1105-0147-000	Contract Serv / Retainer	159,000	-	0.00%	159,000	159,000	-
010-1105-0147-001	General Consulting Services	12,000	-	0.00%	12,000	66,380	(54,380)
010-1105-0147-003	Misdemeanors	-	-	-	-	2,430	(2,430)
010-1105-0147-032	Real Property Issues	-	-	-	-	-	-
010-1105-0147-035	Brown Act Issues	-	-	-	-	-	-
010-1105-0147-039	Litigation Support	-	-	-	-	7,870	(7,870)
010-1105-0147-040	Golden State Water Issues	-	-	-	-	-	-
010-1105-0147-105	Code Enforcement Issues	-	-	-	-	3,580	(3,580)
010-1105-0147-110	Employee Hndbk&Psnl Issues	-	-	-	-	11,600	(11,600)
010-1105-0147-113	Election related issues	-	-	-	-	22,600	(22,600)
010-1105-0147-210	RDA Successor issue	-	-	-	-	-	-
010-1105-0147-253	Tourism Issues	-	-	-	-	-	-
010-1105-0147-336	Zoning Ordinance Update	-	-	-	-	-	-
010-1105-0147-369	Transient Rental Issues	-	-	-	-	160	(160)
010-1105-0147-401	Community Development Dept.	-	-	-	-	-	-
010-1105-0147-998	Fees paid with Trust Fund (80)	-	-	-	-	1,350	(1,350)
010-1105-0147-999	Feespaid/Trust Fund (80)Contra	-	-	-	-	1,350	(1,350)
	Contract Services Total	171,000	-	0.00%	171,000	273,620	(102,620)
							166,620
	City Attorney Department Totals	171,000	-	0.00%	171,000	273,620	(102,620)
							166,620
	City Clerk/Records Manager						
	Salaries						
010-1107-0011-000	Salaries - Regular	96,900	(3,190)	-3.19%	100,090	85,590	77,350
010-1107-0012-000	Salaries - Part-time	5,080	470	10.20%	4,610	3,610	3,550

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Salaries- Special Salaries - It	Description	Proposed Budget			Prior & Current Year Information		
			FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
			4,200	9,440	100.00%	4,200	FY 18-19 4,200	FY 18-19 -5,530
010-1107-0013-0000	Salaries Total		115,620	6,720	6.17%	108,900	98,930	9,970
		Fringe Benefits						
010-1107-0021-001	Pers/retirement	7,880	550	7.50%	7,330	6,660	670	6,100
010-1107-0021-002	Social Security	7,170	420	6.22%	6,750	6,110	640	5,640
010-1107-0021-003	Icma	180	-	0.00%	180	160	20	180
010-1107-0021-004	Unemployment	610	(20)	-3.17%	630	300	330	290
010-1107-0021-005	Workers Comp Insurance	2,790	130	4.89%	2,660	2,070	590	2,490
010-1107-0021-006	Health Insurance	10,680	(2,010)	-15.84%	12,690	8,540	4,150	9,120
010-1107-0021-007	Life Insurance	230	10	4.55%	220	120	100	120
010-1107-0021-008	Disability Insurance	760	170	28.81%	590	390	200	490
010-1107-0021-009	Dental Insurance	890	(70)	-7.29%	960	750	210	740
010-1107-0021-011	Vision Insurance	150	(10)	-6.25%	160	120	40	130
010-1107-0021-012	Medicare	1,680	90	5.66%	1,590	1,430	160	1,320
	Fringe Benefits Total	33,020	(740)	-2.19%	33,760	26,650	7,110	44,450
		Contract Services						
010-1107-0147-000	Contract Serv/ Other	3,000	3,000	100.00%	-	2,960	(2,960)	320
010-1107-0147-304	Contract Serv/ Code Update	2,500	-	0.00%	2,500	2,040	460	3,890
010-1107-0147-314	Contract Serv/ Office Machine	800	-	0.00%	800	550	250	850
010-1107-0147-317	Contract Serv/Alarms	150	-	0.00%	150	-	150	190
	Contract Services Total	6,450	3,000	86.96%	3,450	5,550	(2,100)	5,250
		Utilities						
010-1107-0191-000	Electricity	710	60	9.23%	650	-	650	760
010-1107-0192-000	Natural Gas	90	60	60.00%	100	-	100	100
010-1107-0193-000	Water	150	50	50.00%	100	-	100	100
010-1107-0194-000	Telephone	470	120	34.29%	350	-	350	480
010-1107-0194-360	High-speed Internet Services	240	140	140.00%	100	-	100	90
	Utilities Total	1,660	360	27.69%	1,300	-	1,300	1,530
		Other Expenditures						
010-1107-0131-000	Legal Advertising/Notices	3,000	-	0.00%	3,000	2,580	420	2,620
010-1107-0131-364	Publication of Ordinances	4,500	-	0.00%	4,500	8,490	(3,990)	3,200
010-1107-0132-000	Elections	-	(13,200)	-100.00%	13,200	5,940	7,260	220
010-1107-0141-000	Training & Education	1,500	600	66.67%	900	-	900	80

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 18-19	FY 18-19	FY 18-19
010-1110-0132-000	Community Outreach	110,000	110,000	100.00%	-	36,950	(36,950)
010-1110-0132-012	Ojai ValleyGreen Coalition	-	(50,000)	-100.00%	50,000	-	50,000
010-1110-0132-015	Ojai Museum Operation Support	-	(60,000)	-100.00%	60,000	-	70,000
010-1110-0132-016	2-1-1 Ventura County	1,000	-	0.00%	1,000	-	1,000
	Community Outreach Total	114,000	3,000	2.70%	111,000	147,950	(36,950)
							136,000
010-1110-0147-010	Contract Services	18,500	-	0.00%	18,500	16,200	2,300
	Contract Services Total	18,500	-	0.00%	18,500	16,200	2,300
							530
							3,530
010-1110-0202-000	Independence Day Program	3,000	-	0.00%	3,000	2,500	500
	Independence Day Program Total	3,000	-	0.00%	3,000	2,500	500
							3,000
							3,000
115	Transfer Out To Other Funds	7,810	-	0.00%	7,810	7,810	-
	Trnsf Out/street Light(50)	53,000	-	0.00%	53,000	53,000	-
	Trnsf Out/plaza Maint(52)	60,810	-	0.00%	60,810	60,810	-
	Transfer Out To Other Funds Total	882,950	(16,790)	-1.87%	898,240	890,383	7,857
							404,830
	Non-Departmental City-Wide Totals						
	Arts Commission Department						
010-1112-0011-000	Salaries - Regular	9,890	1,270	14.73%	8,620	440	8,180
	Salaries Total	9,890	1,270	14.73%	8,620	440	8,180
							2,500
							2,500
	Fringe Benefits						
010-1112-0021-001	Pers/retirement	1,170	(50)	-4.10%	1,220	60	1,160
010-1112-0021-002	Social Security	610	80	15.09%	530	30	500
010-1112-0021-004	Unemployment	20	-	0.00%	20	-	20
010-1112-0021-005	Workers Comp Insurance	180	180	100.00%	-	-	-
010-1112-0021-006	Health Insurance	1,340	-	0.00%	1,340	70	1,270
010-1112-0021-007	Life Insurance	10	-	0.00%	10	-	10
010-1112-0021-008	Disability Insurance	70	-	0.00%	70	-	70
010-1112-0021-009	Dental Insurance	70	-	0.00%	70	-	70
010-1112-0021-011	Vision Insurance	10	-	0.00%	10	-	10
010-1112-0021-012	Medicare	140	10	7.69%	130	10	120
	Fringe Benefits Total	3,620	220	6.47%	3,400	180	3,220
							940

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19
		1,000	750	300.00% 300.00%	250	-	250
Cultural Arts Program							
010-1112-0203-001	Arts Grants	27,500	-	0.00%	27,500	-	21,750
010-1112-0203-002	Arts Acquisitions	4,000	-	0.00%	4,500	(500)	-
010-1112-0203-003	Artist Student Mentor	5,000	-	0.00%	5,000	-	4,750
010-1112-0203-004	Invitational Gallery	3,000	-	0.00%	3,000	-	340
010-1112-0203-005	Awards	750	-	0.00%	750	140	2,610
010-1112-0203-006	ARTSOjai Education	2,000	-	0.00%	2,000	-	9,680
010-1112-0203-007	Public Art Committee	1,000	-	0.00%	1,000	510	1,450
	Cultural Arts Program Total	44,750	500	1.13%	44,250	39,500	40,580
Other Expenditures							
010-1112-0146-000	Parts & Supplies	-	(150)	-100.00%	150	-	150
010-1112-0890-000	City Art Museum	1,500	(4,500)	-75.00%	6,000	5,650	200
	Other Expenditures Total	1,500	(4,650)	-75.61%	6,150	5,650	1,770
	Arts Commission Department Total	60,760	(1,910)	-3.05%	62,670	45,770	16,900
Police Department							
		Salaries		56,610		56,610	
010-1301-0011-000	Salaries - Regular	57,380	1,110	1.97%	56,270	(340)	55,588
010-1301-0015-000	Salaries - Overtime	490	10	2.08%	480	150	236
	Salaries Total	57,870	1,120	1.97%	56,750	56,760	55,824
Fringe Benefits							
010-1301-0021-001	Pers/retirement	7,690	(980)	-11.30%	8,670	8,450	220
010-1301-0021-002	Social Security	3,590	70	1.99%	3,520	3,350	170
010-1301-0021-004	Unemployment	190	-	0.00%	190	200	(10)
010-1301-0021-005	Workers Comp Insurance	1,070	20	1.90%	1,050	820	230
010-1301-0021-006	Health Insurance	14,140	(3,300)	-18.92%	17,440	13,360	4,080
010-1301-0021-007	Life Insurance	110	-	0.00%	110	110	-
010-1301-0021-008	Disability Insurance	400	10	2.56%	390	300	114
010-1301-0021-009	Dental Insurance	730	-	0.00%	730	690	90
010-1301-0021-011	Vision Insurance	120	-	0.00%	120	110	367
010-1301-0021-012	Medicare	840	20	2.44%	820	780	40
	Fringe Benefits Total	96,680	63,640	192.62%	33,040	94,470	44,607

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 18-19	FY 18-19	FY 18-19
010-1301-0147-327	Ventura Co Sheriffs Dept	3,194,770	4,220	0.13%	3,190,550	3,105,776	84,774
010-1301-0147-329	Contract Service / Auto Towing	-	-	-	-	-	3,060,159
	Contract Services Total	3,194,770	4,220	0.13%	3,190,550	3,105,776	84,774
							3,060,159
010-1301-0194-000	Telephone	Utilities	1,330	-	0.00%	1,330	100
		Utilities Total	1,330	-	0.00%	1,330	100
							1,450
							1,450
010-1301-0023-000	Police Pension Annual Payment	-	-	-	68,700	-	68,700
	Police Pension Annual Pymt	-	-	-	68,700	-	68,700
	Police Pension Annual Payment Total	-	(68,700)	-100.00%	68,700	-	68,700
							119,420
							119,420
	Other Expenditures						
010-1301-0144-010	Computer Update-mtd Services	11,220	-	0.00%	11,220	10,100	1,120
010-1301-0144-012	Hi Tech Task Force Cost	3,100	-	0.00%	3,100	2,960	140
010-1301-0145-000	Office Supplies	100	-	0.00%	100	161	(61)
010-1301-0145-308	Postage And Shipping Costs	190	-	0.00%	190	-	190
010-1301-0146-000	Parts & Supplies	200	-	0.00%	200	-	200
010-1301-0146-311	Water/1st Aid/Kitchen Supplies	2,200	-	0.00%	2,200	1,381	819
010-1301-0151-000	Vehicle Repairs & Maintenance	-	-	-	-	-	2,328
010-1301-0151-010	Races Ham Comm Radio Equip	500	-	0.00%	500	-	-
010-1301-0151-317	Equipment Maint & Repairs	500	-	0.00%	500	-	500
010-1301-0155-000	Mileage Reimbursement	-	-	-	-	-	-
010-1301-0223-000	Off Duty Court Time	6,180	680	12.36%	5,500	5,460	40
010-1301-0223-001	Crisis Intervention Team Prg	1,900	1,900	100.00%	-	-	-
010-1301-0238-001	Special Enforcement Unit/cop	45,400	29,880	192.53%	15,520	97,280	(81,760)
010-1301-0238-002	SST II / cop	54,600	6,720	14.04%	47,880	42,720	5,160
010-1301-0252-000	Special Event Overtime	-	(8,210)	-100.00%	8,210	910	7,300
	Other Expenditures Total	126,090	30,970	32.56%	95,120	160,972	(65,852)
							124,507
010-1301-0900-033	Transfer Out To Other Funds	990	-	0.00%	990	990	960
	Trans to Equi Replacement (33)	990	-	0.00%	990	990	960
	Transfer Out to Other Funds						
	Police Department Totals	3,477,730	31,250	0.91%	3,446,480	3,420,198	26,282
							3,406,927

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Planning Department	Description	Proposed Budget			Prior & Current Year Information		
			FY 19-20		% change	Final	Projected	Projected
			Proposed	From PY	From PY	Budget	Actual	Variance
010-1401-0011-000	Salaries	Salaries - Regular	276,500	14,810	5.66%	261,690	249,217	12,473
010-1401-0012-000		Salaries - Part-time	8,970	(10,030)	-52.79%	19,000	7,500	11,500
010-1401-0014-000		Salaries - It	3,670	(810)	-18.08%	4,480	1,290	3,190
010-1401-0015-000		Salaries - Overtime	-	-	-	-	-	100
		Salaries Total	289,140	3,970	1.39%	285,170	258,007	27,163
		Fringe Benefits						
010-1401-0021-001	Pers/retirement	22,180	(1,200)	-5.13%	23,380	21,310	2,070	12,240
010-1401-0021-002	Social Security	17,930	250	1.41%	17,680	15,340	2,340	7,270
010-1401-0021-003	Icma	6,500	4,600	242.11%	1,900	6,490	(4,590)	2,300
010-1401-0021-004	Unemployment	310	(100)	-24.39%	410	880	(470)	640
010-1401-0021-005	Workers Comp Insurance	5,670	80	1.43%	5,590	4,350	1,240	5,920
010-1401-0021-006	Health Insurance	33,630	(9,170)	-21.43%	42,800	38,070	4,730	21,190
010-1401-0021-007	Life Insurance	200	(50)	-20.00%	250	350	(100)	150
010-1401-0021-008	Disability Insurance	1,670	(190)	-10.22%	1,860	1,860	-	1,050
010-1401-0021-009	Dental Insurance	1,960	(360)	-15.52%	2,320	2,120	200	870
010-1401-0021-011	Vision Insurance	330	(60)	-15.38%	390	350	40	150
010-1401-0021-012	Medicare	4,190	50	1.21%	4,140	3,590	550	1,700
		Fringe Benefits Total	94,570	(6,150)	-6.11%	100,720	94,710	6,010
		Contract Services						
010-1401-0147-000	Contract Services / General	40,000	(72,000)	-64.29%	112,000	24,720	87,280	114,910
010-1401-0147-100	Contract SVC/ Clerical	-	-	-	-	-	-	129,950
010-1401-0147-110	Contract Svc/ Gen Plan Update	200,000	150,000	300.00%	50,000	-	50,000	-
010-1401-0147-301	Contract Svc-Short Term Rental	-	(8,000)	-100.00%	8,000	7,260	740	8,250
010-1401-0147-310	Contract Serv/TF Expenditures	40,000	(20,000)	-33.33%	60,000	14,780	45,220	13,460
010-1401-0147-314	Contract Serv/ Office Machine	-	(5,400)	-100.00%	5,400	1,130	4,270	6,750
010-1401-0147-317	Contract Serv/Alarms	-	(800)	-100.00%	800	-	800	960
010-1401-0147-332	Contract Serv/ Plan Checking	-	(1,100)	-100.00%	1,100	860	240	980
010-1401-0147-341	Neighborhood Planning	-	(4,000)	-100.00%	4,000	-	4,000	3,550
010-1401-0147-999	CntrctSrv/TF Dvlpr SVR/Contra	-	60,000	-100.00%	(60,000)	(15,750)	(44,250)	(76,490)
		Contract Services Total	280,000	98,700	54.44%	181,300	38,400	142,900
		Utilities						
010-1401-0191-000	Electricity	2,620	220	9.17%	2,400	-	2,400	2,530
010-1401-0192-000	Natural Gas	450	220	52.38%	420	-	420	480

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 18-19	FY 18-19	FY 18-19
010-1401-0193-000	Water	590	-	0.00%	300	-	300
010-1401-0194-000	Telephone	2,100	-	0.00%	1,600	-	1,600
010-1401-0194-360	High-speed Internet Services	1,180	30	10.00%	300	-	300
	Utilities Total	6,940	470	9.36%	5,020	-	5,020
	Other Expenditures	-	-	-	-	-	-
010-1401-0126-001	Ceridian Admin Fee	2,000	600	42.86%	1,400	2,040	(640)
010-1401-0131-000	Legal Advertising/Notices	4,700	1,700	56.67%	3,000	120	2,880
010-1401-0141-000	Training/Education & Seminars	270	(630)	-70.00%	900	960	(60)
010-1401-0141-321	Professional / Membership Dues	-	(400)	-100.00%	400	220	180
010-1401-0141-322	Publications	-	-	-	-	-	-
010-1401-0144-000	Computer Supplies / R & M	3,000	-	0.00%	3,000	770	2,230
010-1401-0145-000	Office Supplies	16,000	1,000	0.00%	15,000	25,220	(10,220)
010-1401-0145-200	Software License	2,000	-	0.00%	2,000	630	1,370
010-1401-0145-308	Postage And Shipping Costs	-	(450)	-100.00%	450	-	450
010-1401-0146-311	Water/1st Aid/Kitchen Supplies	-	(500)	-100.00%	500	-	500
010-1401-0151-000	Vehicle Repairs & Maintenance	-	(50)	-100.00%	50	-	50
010-1401-0153-000	Vehicle Fuel	-	(100)	-100.00%	100	-	100
010-1401-0155-005	Auto Mileage Reimbursements	-	1,000	100.00%	-	-	-
010-1401-0890-000	Office Furniture & Fixtures	30,970	4,170	15.56%	26,800	31,590	(4,790)
	Other Expenditures Total						6,820
	Transfer Out To Other Funds						
010-1401-0900-033	Trnsfr Out To Equip Rpl (33) vehicle	2,800	-	0.00%	2,800	-	-
010-1401-0900-033	Trans to Equi Replacement (33) tech	5,440	-	0.00%	5,440	-	8,580
	Transfer Out to Other Funds Total	8,240	-	0.00%	8,240	-	8,580
	Planning Department Totals	709,860	102,610	16.90%	607,250	430,947	176,303
	Building Department						422,800
	Salaries	67,780	32,600	92.67%	35,180	64,710	(29,530)
010-1402-0011-000	Salaries - Regular	-	-	-	-	-	62,810
010-1402-0015-000	Salaries - Overtime	67,780	32,600	92.67%	35,180	64,710	(29,530)
	Fringe Benefits						62,912
010-1402-0021-001	Pers/retirement	6,910	1,580	29.64%	5,330	6,960	(1,630)
010-1402-0021-002	Social Security	4,200	2,020	92.66%	2,180	3,860	(1,680)
010-1402-0021-003	Icma	1,850	-	0.00%	1,850	1,900	(50)

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change From PY		% change From PY		Projected	
		Proposed Budget	Budget	Budget	Budget	Final Budget	Actual FY 18-19	Variance	Actual FY 17-18
010-1402-0021-004	Unemployment	190	100	111.11%	90	90	190	(100)	190
010-1402-0021-005	Workers Comp Insurance	1,250	600	92.31%	650	510	140	140	620
010-1402-0021-006	Health Insurance	14,710	6,980	90.30%	7,730	15,100	(7,370)	(7,370)	16,381
010-1402-0021-007	Life Insurance	110	60	120.00%	50	110	(60)	(60)	110
010-1402-0021-008	Disability Insurance	460	220	91.67%	240	-	240	240	60
010-1402-0021-009	Dental Insurance	730	360	97.30%	370	680	(310)	(310)	680
010-1402-0021-011	Vision Insurance	130	70	116.67%	60	110	(50)	(50)	110
010-1402-0021-012	Medicare	980	470	92.16%	510	900	(390)	(390)	870
	Fringe Benefits	31,520	12,460	65.37%	19,060	30,320	(11,260)	(11,260)	39,181
	Contract Services	-	-	-	-	35,268	(35,268)	-	-
010-1402-0147-000	Contract Services - Profession	-	(3,600)	-100.00%	3,600	-	3,600	3,600	4,290
010-1402-0147-234	CntrctSrv/Inspection	78,000	-	0.00%	78,000	52,890	-	25,110	45,330
010-1402-0147-235	CntrctSrv/Code Enforcement	-	-	-	-	-	-	-	-
010-1402-0147-236	Contract Svc/Cd Enf Bwlg Aly	-	-	-	-	-	-	-	-
010-1402-0147-314	Contract Svc/Office Machines	-	(1,000)	-100.00%	1,000	-	-	1,000	1,130
010-1402-0147-317	Contract Srv/Alarms	-	(500)	-100.00%	500	-	-	500	380
010-1402-0147-332	Contract Srv/Plan Check	135,980	(171,390)	-55.76%	307,370	118,460	188,910	188,910	280,680
	Contract Services Total	213,980	(176,490)	-45.20%	390,470	206,618	183,852	183,852	331,810
	Utilities	710	(190)	-21.11%	900	-	-	900	1,010
	Electricity	130	(190)	-118.75%	160	-	-	160	190
	Natural Gas	150	-	0.00%	150	-	-	150	140
	Water	1,350	-	0.00%	1,100	240	240	860	1,870
	Telephone	710	(30)	-12.00%	250	-	-	250	290
	High-speed Internet Services	3,050	490	19.14%	2,560	240	240	2,320	3,500
	Utilities Total								
	Other Expenditures	-	-	-	-	1,000	1,000	-	380
010-1402-0141-322	Publications	-	(1,000)	-100.00%	-	1,340	1,340	(340)	1,340
010-1402-0145-000	Office Supplies	-	-	-	-	-	-	-	346
010-1402-0145-200	Software License	-	-	-	-	-	-	-	-
010-1402-0145-308	Postage And Shipping Costs	-	(250)	-100.00%	250	-	-	250	210
010-1402-0146-311	Water/1st Aid/Kitchen Supplies	-	(450)	-100.00%	450	-	-	450	550
010-1402-0153-000	Vehicle Fuel	-	(70)	-100.00%	70	-	-	70	30
	Other Expenditures Total	-	(1,770)	-100.00%	1,770	1,340	1,340	430	2,856
	Animal Regulations	37,920	(30,080)	-44.24%	68,000	39,940	28,060	28,060	31,920
	Animal Regulations Total	37,920	(30,080)	-44.24%	68,000	39,940	28,060	28,060	31,920

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change From PY Budget		% change From PY Budget		Projected Actual FY 18-19	Projected Variance FY 18-19
		Proposed Budget	From PY Budget	Budget	Budget	Final Budget	FY 18-19	FY 18-19	Actual FY 17-18
010-1402-0900-033	Trans to Equi Replacement (33)	1,930		(50)		-2.53%		1,980	1,980
	Transfer Out to Other Funds Total	1,930		(50)		-2.53%		1,980	-
	Building Department Totals	356,180		(162,840)		-31.37%		519,020	345,148
	Planning Commission							173,872	474,109
010-1403-0011-000	Salaries - Regular	9,050		(800)		-8.12%		9,850	2,830
010-1403-0012-000	Salaries Part Time	1,000		1,000		100.00%		1,020	(1,020)
	Salaries Total	10,050		200		2.03%		9,850	3,850
	Fringe Benefits								
010-1403-0021-001	Pers/retirement	1,320		(170)		-11.41%		1,490	320
010-1403-0021-002	Social Security	620		10		1.64%		610	240
010-1403-0021-003	lcoma	90		70		350.00%		20	80
010-1403-0021-004	Unemployment	30		-		0.00%		30	30
010-1403-0021-005	Workers Comp Insurance	190		10		5.56%		180	140
010-1403-0021-006	Health Insurance	1,610		(560)		-25.81%		2,170	440
010-1403-0021-007	Life Insurance	20		10		100.00%		10	-
010-1403-0021-008	Disability Insurance	70		-		0.00%		70	70
010-1403-0021-009	Dental Insurance	100		-		0.00%		100	30
010-1403-0021-011	Vision Insurance	20		-		0.00%		20	-
010-1403-0021-012	Medicare	150		10		7.14%		140	60
	Fringe Benefits Total	4,220		(620)		-12.81%		4,840	1,340
	Other Expenditures								
010-1403-0141-324	Planning Comm Education	-		(1,000)		-100.00%		1,000	3,000
	Other Expenditures Total	-		(1,000)		-100.00%		1,000	(2,000)
	Planning Commission Totals			14,270		(1,420)		-9.05%	15,690
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm Totals								7,500
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410
	Other Expenditures Total								8,190
	Historic Preservation Comm								
	Contract Services								
010-1404-0147-000	Contractual Svc-HPC	15,000		15,000		100.00%		-	-
	Contract Services Total	15,000		15,000		100.00%			
	Other Expenditures								
010-1404-0131-000	Legal Advertising/Notices	100		(200)		-66.67%		300	300
010-1404-0141-000	Training, Education & Seminars	-		-		-		-	380
010-1404-0145-000	Office/Misc Supplies	700		-		0.00%		700	410

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 18-19	FY 18-19	FY 18-19
010-1404-0145-010	Historic Landmark Plaque Fee	3,500	3,250	1300.00%	250	-	250
010-1404-0145-308	Postage and Shipping Costs	100	-	0.00%	100	10	90
	Other Expenditures Total	4,400	3,050	225.93%	1,350	420	930
	Historic Preservation Totals	19,400	18,050	1337.04%	1,350	910	440
	Parks and Recreation Comm						
	Salaries	4,580	90	2.00%	4,490	5,690	(1,200)
	Salaries Total	4,580	90	2.00%	4,490	5,690	(1,200)
	Fringe Benefits						
010-1501-0021-001	Pers/retirement	600	(80)	-11.76%	680	840	(160)
010-1501-0021-002	Social Security	280	-	0.00%	280	340	(60)
010-1501-0021-003	Icma	140	10	7.69%	130	140	(10)
010-1501-0021-004	Unemployment	20	-	0.00%	20	20	-
010-1501-0021-005	Workers Comp Insurance	320	-	0.00%	320	250	70
010-1501-0021-006	Health Insurance	790	50	6.76%	740	960	(220)
010-1501-0021-007	Life Insurance	10	-	0.00%	10	10	-
010-1501-0021-008	Disability Insurance	30	-	0.00%	30	910	(880)
010-1501-0021-009	Dental Insurance	70	-	0.00%	70	40	30
010-1501-0021-011	Vision Insurance	10	-	0.00%	10	10	-
010-1501-0021-012	Medicare	70	10	16.67%	60	80	(20)
010-1501-0021-016	PERS Unfunded Liability	-	-	-	-	-	-
	Fringe Benefits Total	2,340	(10)	-0.43%	2,350	3,600	(1,250)
	Parks and Recreation Comm Totals	6,920	80	1.17%	6,840	9,290	(2,450)
	Recreation Department Admin						
	Salaries - Regular						
010-1502-0011-000	Salaries - Regular	75,930	21,240	38.84%	54,690	112,300	(57,610)
010-1502-0012-000	Salaries - Part-time	60,000	-	0.00%	60,000	48,490	11,510
010-1502-0014-000	Salaries - It	4,450	170	3.97%	4,280	4,280	-
010-1502-0015-000	Salaries - Overtime	-	-	-	-	280	(280)
	Salaries Total	140,380	21,410	18.00%	118,970	165,350	(46,380)
	Fringe Benefits						
010-1502-0021-001	Pers/retirement	10,770	4,260	65.44%	6,510	12,030	(5,520)
010-1502-0021-002	Social Security	8,700	1,320	17.89%	7,380	9,410	(2,030)

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget						Prior & Current Year Information					
		FY 19-20		\$ Change		% change		Final Budget		Projected Actual		Projected Variance	
		Proposed Budget	Budget	From PY	Budget	From PY	Budget	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19	Actual FY 17-18
010-1502-0021-003	lcma	2,190	660	43.14%	1,530	2,190	660	1,700	1,700	660	660	660	
010-1502-0021-004	Unemployment	130	30	30.00%	100	610	(510)	11,120	11,120	750	750	11,150	
010-1502-0021-005	Workers Comp Insurance	3,580	210	6.23%	3,370	2,620	10,960	(2,580)	(2,580)	150	150	110	
010-1502-0021-006	Health Insurance	11,040	2,660	31.74%	8,380	10,960	(100)	110	110	350	350	-	
010-1502-0021-007	Life Insurance	70	20	40.00%	50	150	150	110	110	480	480	500	
010-1502-0021-008	Disability Insurance	550	200	57.14%	350	350	80	80	80	70	70	80	
010-1502-0021-009	Dental Insurance	490	110	28.95%	380	480	(100)	500	500	480	480	500	
010-1502-0021-011	Vision Insurance	80	10	14.29%	70	80	(10)	80	80	610	610	610	
010-1502-0021-012	Medicare	2,040	260	14.61%	1,780	2,390	(610)	1,920	1,920	12,636	12,636	12,636	
	Fringe Benefits Total	39,640	9,740	32.58%	29,900	42,536	(12,636)	51,190	51,190				
010-1502-0147-314	Contract Services	5,700	1,500	35.71%	4,200	1,200	3,000	5,590	5,590	3,721	3,721	3,000	
010-1502-0147-317	Contract Srv / Office Machine	3,720	2,220	148.00%	1,500	5,700	4,921	2,200	2,200	(2,221)	(2,221)	(2,221)	
	Contract Services Total	9,420	3,720	65.26%	5,700	5,700	779	7,790	7,790				
010-1502-0191-000	Electricity	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
010-1502-0192-000	Natural Gas	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
010-1502-0193-000	Water	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
010-1502-0194-000	Telephone/alarm	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
010-1502-0194-360	High-speed Internet Services	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.00%	500	500	-	670	670	22,393	22,393	22,393	
	Utilities Total	26,710	2,100	10.00%	21,000	21,000	(1,393)	22,990	22,990				
	Utilities	14,470	970	7.19%	13,500	18,400	(4,900)	14,140	14,140	2,026	2,026	1,630	
	Utilities	1,660	970	64.67%	1,500	590	(90)	510	510	1,378	1,378	6,040	
	Utilities	450	-	0.00%	500	5,000	5,000	6,040	6,040	500	500	670	
	Utilities	7,530	-	0.00%	160	500	-	670	670	21,000	21,000	21,000	
	Utilities	2,600	160	32.0									

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change		% change		Projected	
		Proposed	Budget	From PY	Budget	From PY	Budget	Actual	FY 18-19
010-1502-0553-080	Ojai Day/Labor Costs	-		(1,200)		-100.00%	1,200	-	1,200
010-1502-0553-081	Ojai Day/Material & Supplies	35,000	5,000	5,000		16.67%	30,000	(12,750)	(11,550)
	Special Events Total	35,000	3,800			12.18%	31,200	42,750	34,580
	Transfer Out To Other Funds								
010-1502-0900-033	Trans to Equi Replacement (33) tech	15,360	-			0.00%	15,360	15,360	-
010-1502-0900-033	Trans to Equi Replacement (33) veh	-							
	Transfer Out to Other Funds Total	15,360	-			0.00%	15,360	15,360	-
	Recreation Department Totals	284,110	43,530			18.09%	240,580	306,149	(65,569)
	Recreation Programs								
010-1503-0011-000	Salaries - Regular	161,660	35,890			28.54%	125,770	160,910	(35,140)
010-1503-0012-000	Salaries - Part-time	213,400	32,910			18.23%	180,490	258,290	(77,800)
	Salaries Total	375,060	68,800			22.46%	306,260	420,207	(113,947)
	Fringe Benefits								
010-1503-0021-001	Pers/retirement	17,610	(2,540)			-12.61%	20,150	19,020	1,130
010-1503-0021-002	Social Security	23,250	4,260			22.43%	18,990	25,890	(6,900)
010-1503-0021-003	Icma	1,410	-			0.00%	1,410	1,410	-
010-1503-0021-004	Unemployment	4,170	(100)			-2.34%	4,270	5,130	(860)
010-1503-0021-005	Workers Comp Insurance	30,600	2,030			7.11%	28,570	22,250	6,320
010-1503-0021-006	Health Insurance	25,420	1,030			4.22%	24,390	24,490	(100)
010-1503-0021-007	Life Insurance	270	-			0.00%	270	290	(20)
010-1503-0021-008	Disability Insurance	1,110	(40)			-3.48%	1,150	-	1,150
010-1503-0021-009	Dental Insurance	1,860	-			0.00%	1,860	1,760	100
010-1503-0021-011	Vision Insurance	320	-			0.00%	320	290	30
010-1503-0021-012	Medicare	5,440	1,000			22.52%	4,440	6,050	(1,610)
	Fringe Benefits Total	111,460	5,640			5.33%	105,820	106,580	(760)
	Recreation Programs								
010-1503-0550-005	Adult Softball	2,500	-			0.00%	2,500	320	2,180
010-1503-0550-007	Brochure	-							290
010-1503-0550-008	Movie Nights Expenditures	1,500	(500)			-25.00%	2,000	1,150	850
010-1503-0550-009	Aquatics	5,000	(1,000)			-16.67%	6,000	3,520	2,480
010-1503-0550-010	Instructional Soccer	4,000	-			0.00%	4,000	5,100	(1,100)
010-1503-0550-011	Youth Soccer	1,500	(1,500)			-50.00%	3,000	-	3,000
010-1503-0550-012	Youth Flag Football	200	(800)			-80.00%	1,000	-	1,000
010-1503-0550-014	Youth Basketball	6,000	-			0.00%	6,000	5,840	160

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Prior & Current Year Information					
		Proposed Budget		Projected		Projected	
		FY 19-20 Proposed Budget	\$ Change From PY Budget	Final Budget FY 18-19	Actual FY 18-19	Variance FY 18-19	Actual FY 17-18
01-0-1503-0550-016	Adult Basketball	-	(500)	-100.00%	500	-	500
01-0-1503-0550-020	Gymnastics	6,000	(2,000)	-25.00%	8,000	4,690	3,310
01-0-1503-0550-036	Drop-in Sports	-	(200)	-100.00%	200	-	200
01-0-1503-0550-045	After School Program	2,200	-	0.00%	2,200	1,630	570
Recreation Program Total		28,900	(6,500)	-18.36%	35,400	22,250	13,150
Recreation Classes							
01-0-1503-0551-000	Recreation Classes - Tennis	17,950	2,950	19.67%	15,000	17,960	(2,960)
01-0-1503-0551-011	Basketball PIT	730	(1,220)	-62.56%	1,950	450	1,500
01-0-1503-0551-014	Cartooning	1,430	130	10.00%	1,300	1,660	(360)
01-0-1503-0551-016	Driving Education	300	150	100.00%	150	410	(260)
01-0-1503-0551-017	Guitar	1,500	530	54.64%	970	1,930	(960)
01-0-1503-0551-018	Keyboarding	600	(370)	-38.14%	970	560	410
01-0-1503-0551-020	Kung Fu - Kids & Adults	5,760	(740)	-11.38%	6,500	6,740	(240)
01-0-1503-0551-021	Painting	-	(600)	-100.00%	600	-	600
01-0-1503-0551-022	Pottery Class	9,350	1,350	16.88%	8,000	10,060	(2,060)
01-0-1503-0551-027	Tai Chi Ch'uan	5,600	1,100	24.44%	4,500	5,880	(1,380)
01-0-1503-0551-029	Weight Room	11,250	2,800	33.14%	8,450	12,030	(3,580)
01-0-1503-0551-030	Western Horsemanship	1,700	70	4.29%	1,630	1,680	(50)
01-0-1503-0551-031	Zumba Fitness	1,500	500	50.00%	1,000	1,640	(640)
01-0-1503-0551-032	Ballet	1,000	-	0.00%	1,000	670	330
01-0-1503-0551-034	Fencing	3,600	1,330	58.59%	2,270	3,360	(1,090)
01-0-1503-0551-038	Wilderness	2,780	2,280	456.00%	500	2,780	(2,280)
01-0-1503-0551-042	Yoga	-	(320)	-100.00%	320	-	320
01-0-1503-0551-043	Cooking	-	(330)	-100.00%	330	-	330
01-0-1503-0551-044	Manner Class for Dogs	800	(1,300)	-61.90%	2,100	1,040	1,060
01-0-1503-0551-046	Language Class	770	770	100.00%	-	2,270	(2,270)
Recreation Classes Total		66,620	9,080	15.78%	57,540	71,120	(13,580)
Day Camps							
01-0-1503-0555-100	Contracted Specialty Camps	30,000	7,250	31.87%	22,750	40,930	(18,180)
01-0-1503-0555-110	Employee Specialty Camps	2,000	-	0.00%	2,000	1,210	790
01-0-1503-0555-120	Day Camps & Excursions	15,000	-	0.00%	15,000	5,170	9,830
Day Camps Total		47,000	7,250	18.24%	39,750	47,310	(7,560)
Other Expenditures							
01-0-1503-0129-000	Bank & Credit Card Stmt Chgs	-	(100)	-100.00%	100	50	50
01-0-1503-0131-000	Publication of Brochures	34,000	(1,000)	-2.86%	35,000	32,570	2,430
01-0-1503-0141-000	Training & Education	2,500	(500)	-16.67%	3,000	1,290	1,710

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget			Prior & Current Year Information				
		FY 19-20		\$ Change	% change		Projected		
		Proposed	Budget	From PY	From PY	Budget	FY 18-19	FY 18-19	Actual
010-1503-0145-000	Office Supplies	500	-	0.00%	-	500	740	(240)	500
010-1503-0151-000	Vehicle Repair & Maintenance	200	200	100.00%	-	120	(120)	420	420
010-1503-0151-317	Equipment Maint & Repair	-	-	-	-	250	(250)	280	280
010-1503-0153-000	Vehicle Fuel	2,400	(600)	-20.00%	3,000	1,950	1,050	2,600	2,600
010-1503-0153-000	Auto Mileage Reimbursements	-	(150)	-100.00%	150	-	150	140	140
010-1503-0206-000	Audio Video Licensing	1,400	200	16.67%	1,200	1,150	50	1,290	1,290
010-1503-0554-000	Facility Use/Field Prep	2,500	-	0.00%	2,500	120	2,380	900	900
	Other Expenditures Total	43,500	(1,950)	-4.29%	45,450	38,240	7,210	39,060	
	Transfer Out To Other Funds								
010-1503-0900-033	Trans to Equi Replacement (33)	1,980	-	0.00%	1,980	1,980	-	-	13,330
	Transfer Out to Other Funds Total	1,980	-	0.00%	1,980	1,980	-	-	13,330
	Recreation Programs Totals	674,520	82,320	13.90%	592,200	707,687	(115,487)	747,300	
	Public Works Department								
	Salaries	129,380	(125,530)	-49.24%	254,910	242,690	12,220	181,720	
	Salaries - Regular	2,520	2,520	100.00%	-	2,880	(2,880)	2,240	
	Salaries - It	640	640	100.00%	-	200	(200)	5,430	
	Salaries - Overtime								
	Salaries Total	132,540	(122,370)	-48.01%	254,910	245,770	9,140	189,390	
	Fringe Benefits								
	Pers/retirement	14,720	(22,810)	-60.78%	37,530	27,560	9,970	25,210	
	Social Security	8,220	(7,580)	-47.97%	15,800	14,110	1,690	10,710	
	lcma	1,950	300	18.18%	1,650	1,950	(300)	1,640	
	Unemployment	480	(370)	-43.53%	850	730	120	590	
	Workers Comp Insurance	4,580	(4,560)	-49.89%	9,140	7,120	2,020	6,310	
	Health Insurance	37,340	(17,300)	-31.66%	54,640	31,120	23,520	29,520	
	Life Insurance	230	(180)	-43.90%	410	300	110	290	
	Disability Insurance	910	(830)	-47.70%	1,740	3,140	(1,400)	3,900	
	Dental Insurance	1,580	(1,290)	-44.95%	2,870	1,830	1,040	1,760	
	Vision Insurance	270	(220)	-44.90%	490	300	190	300	
	Medicare	1,920	(1,780)	-48.11%	3,700	3,480	220	2,660	
	Fringe Benefits Total	72,200	(56,620)	-43.95%	128,820	91,640	37,180	276,380	
	Contract Services								
	General Engineering Services	22,000	-	0.00%	22,000	2,980	19,020	7,500	
	Contract Serv / Office Machine	1,800	-	0.00%	1,800	560	1,240	1,950	

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19
010-1601-0147-318	Contract Services - ADA Plan	15,000	(23,000)	-60.53%	38,000	60	37,940
010-1601-0147-337	Engineer Fees	9,000	-	0.00%	9,000	(2,300)	11,300
	Contract Services Total	47,800	(23,000)	-32.49%	70,800	1,300	69,500
010-1601-0194-000	Telephone	6,790	1,290	23.45%	5,500	4,280	1,220
010-1601-0194-360	High-speed Internet Services	2,010	1,310	187.14%	700	-	700
	Utilities Total	8,800	2,600	41.94%	6,200	4,280	1,920
010-1601-0151-000	Equipment Maint & Repairs	12,000	-	0.00%	12,000	16,510	(4,510)
010-1601-0151-317	Vehicle Repairs & Maint/PW	500	-	0.00%	500	-	500
010-1601-0151-503	Equipment Maint & Repairs	-	-	-	-	-	-
	Equipment Maint & Repairs Total	12,500	-	0.00%	12,500	16,510	(4,010)
010-1601-0129-000	Other Expenditures	-	-	-	-	80	(80)
010-1601-0141-000	Bank & Credit Card Stmt Chgs	-	-	-	-	-	-
010-1601-0141-321	Departmental Meetings	-	-	-	-	-	-
010-1601-0141-322	Professional / Membership Dues	1,000	-	0.00%	1,000	710	290
010-1601-0141-323	Publications	-	(100)	-100.00%	100	60	40
010-1601-0141-349	Professional Seminars	2,450	-	0.00%	2,450	110	2,340
010-1601-0142-000	In House Training	-	-	-	-	-	-
010-1601-0144-000	Clothing	10,000	-	0.00%	10,000	10,207	(207)
010-1601-0145-000	Computer Supplies / R & M	500	-	0.00%	500	90	410
010-1601-0145-308	Office Supplies	2,560	-	0.00%	2,560	2,400	160
010-1601-0146-000	Postage And Shipping Costs	400	-	0.00%	400	100	300
010-1601-0146-311	General Parts & Supplies	1,000	-	0.00%	1,000	780	220
010-1601-0153-000	Water/1st Aid/Kitchen Supplies	1,000	-	0.00%	1,000	1,430	(430)
010-1601-0155-005	Vehicle Fuel-all Pw Depts	12,000	2,000	20.00%	10,000	13,470	(3,470)
010-1601-0801-100	Auto Mileage Reimbursements	1,800	800	80.00%	1,000	2,708	(1,708)
	Public Tree Project	-	-	-	-	-	-
	Other Expenditures Total	32,710	2,700	9.00%	30,010	32,146	(2,136)
010-1601-0900-031	Transfer Out To Other Funds	40,910	-	0.00%	40,910	40,910	-
010-1601-0900-032	Trnsfr Out To Equip Rpl (31)- AB939	49,600	49,600	100.00%	-	59,520	(59,520)
010-1601-0900-033	Trans to Equi Replacement (33) Vehicle	7,920	(49,600)	-86.23%	57,520	7,920	49,600
	Trans to Equi Replacement (33)						59,370

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change		Projected		Projected	
		Proposed	Budget	From PY	From PY	Actual	Variance	FY 18-19	FY 17-18
010-1602-0011-000	Transfer Out to Other Funds Total	98,430	-	0.00%				98,430	(9,920)
	Public Works Department Totals	404,980	(196,690)	-32.69%				601,670	101,674
	PW - Parks & Landscaping								
	Salaries	190,950	(18,360)	-8.77%		209,310	145,003	64,307	153,200
	Salaries - Regular	490	490	100.00%					580
	Salaries - Overtime			-8.54%		209,310	145,003	64,307	153,780
	Salaries Total	191,440	(17,870)						
	Fringe Benefits								
	Pers/retirement	23,120	(7,820)	-25.27%		30,940	20,650	10,290	22,330
	Social Security	11,870	(1,050)	-8.13%		12,020	8,070	4,850	8,710
	lcma	1,660	130	8.50%		1,530	1,620	(90)	1,600
	Unemployment	570	(60)	-9.52%		630	340	290	310
	Workers Comp Insurance	11,460	(1,010)	-8.10%		12,470	9,710	2,760	12,540
	Health Insurance	38,250	(4,980)	-11.52%		43,230	32,920	10,310	33,130
	Life Insurance	290	(30)	-9.38%		320	250	70	270
	Disability Insurance	1,310	(130)	-9.03%		1,440	-	1,440	-
	Dental Insurance	2,000	(210)	-9.50%		2,210	1,490	720	1,640
	Vision Insurance	340	(40)	-10.53%		380	240	140	280
	Medicare	2,780	(240)	-7.95%		3,020	2,010	1,010	2,140
	Fringe Benefits Total	93,650	(15,440)	-14.15%		109,090	77,300	31,790	82,950
	Contract Services								
	Contract Services/ Janitorial	12,000	-	0.00%		12,000	22,050	(10,050)	29,750
	Contract Services	9,000	-	0.00%		9,000	17,860	(8,860)	15,920
	Sarzotti Park Maintenance	-	-			-	90	(90)	-
	Sarzotti Park Maintenance	5,000	-	0.00%		5,000	3,620	1,380	2,670
	Libbey Park Maintenance	10,000	9,250	1233.33%		750	25,800	(25,050)	19,960
	Rotary Park Maintenance	760	-	0.00%		760	1,370	(610)	960
	Skate Park Maintenance	1,000	940	1566.67%		60	560	(500)	450
	Cluff Vista Park Maintenance	500	500	100.00%		-	40	(40)	440
	Contct Srv/ Demo Garden Maint	500	500	100.00%		-	530	(530)	-
	Daly Park Maintenance	-	-			-	40	(40)	3,760
	Contract Serv/LB Alarm	2,500	-	0.00%		2,500	2,540	(40)	2,140
	Contract Services Total	41,260	11,190	37.21%		30,070	74,500	(44,430)	76,050

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 18-19	FY 18-19	FY 18-19
010-1602-0191-000	Electricity	50,000	15,000	42.86%	35,000	38,040	(3,040)
010-1602-0192-000	Natural Gas	500	15,000	2727.27%	550	170	380
010-1602-0193-000	Water	28,000	-	0.00%	25,000	22,690	2,310
010-1602-0194-000	Telephone	400	-	0.00%	350	410	(60)
010-1602-0196-000	Sewer Service	7,400	(50)	-0.75%	6,660	7,270	(610)
	Utilities Total	86,300	29,950	44.33%	67,560	68,580	(1,020)
							89,890
010-1602-0160-000	Equipment Maint & Repairs	10,000	(10,000)	-50.00%	20,000	10,260	9,740
010-1602-0160-010	Tree Maintenance	5,000	-	0.00%	5,000	780	4,220
	Contract Arborist	15,000	(10,000)	-40.00%	25,000	11,040	13,960
	Equipment Maint & Repairs Total						860
010-1602-0131-000	Other Expenditures	-	(200)	-100.00%	200	550	(350)
010-1602-0141-322	Legal Advertising/Notices	-	-	-	-	200	(200)
010-1602-0141-323	Dues & Publications	1,200	800	200.00%	400	-	400
010-1602-0142-000	Professional Seminars	-	-	-	-	(179)	(179)
010-1602-0146-310	Clothing	300	300	100.00%	-	1,360	(1,360)
010-1602-0146-318	Parks & Landscaping Maint Supplies	1,000	1,000	100.00%	-	1,210	(1,210)
010-1602-0146-338	Pesticides/fertilizers	-	-	-	-	-	-
010-1602-0146-339	Help of Ojai Maintenance	7,500	-	0.00%	7,500	4,220	3,280
010-1602-0146-340	Sarzotti Park Maintenance	15,000	-	0.00%	15,000	11,180	3,820
010-1602-0146-341	Libbey Park Maintenance	15,000	-	0.00%	15,000	11,180	3,820
010-1602-0146-342	Rotary Park Maintenance	1,620	-	0.00%	1,620	650	970
010-1602-0146-343	Skate Park Maintenance	1,350	-	0.00%	1,350	1,100	250
010-1602-0146-344	Cluff Vista Park Maintenance	2,530	-	0.00%	2,530	1,220	1,310
010-1602-0146-345	L.B.Maint.Cnstr/NotCapitalProj	5,000	-	0.00%	5,000	1,210	3,790
010-1602-0146-346	Daly Park Maintenance	400	-	0.00%	400	-	400
010-1602-0149-000	Equipment Rental	-	(500)	-100.00%	500	-	500
010-1602-0804-020	Libbey Bowl Bleacher repairs	1,000	1,000	100.00%	-	1,263	(1,263)
010-1602-0804-022	Libbey Bowl Constr/Public Art	-	-	-	-	-	-
	Other Expenditures Total	36,900	2,400	6.96%	34,500	24,342	10,158
							38,470
	PW - Parks & Landscaping Totals	464,550	(10,980)	-2.31%	475,530	400,765	74,765
							442,000
	PW - General Maintenance						
	Salaries	71,040	(60)	-0.08%	71,100	116,230	(45,130)
	Salaries - Regular	71,040	(60)	-0.08%	71,100	116,230	(45,130)
	Salaries Total						77,900
010-1603-0011-000							

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 18-19	FY 18-19	FY 18-19
010-1603-0021-001	Pers/retirement	8,580	(1,980)	-18.75%	10,560	15,930	(5,370)
010-1603-0021-002	Social Security	4,400	(10)	-0.23%	4,410	6,620	(2,210)
010-1603-0021-003	Icma	1,300	320	32.65%	980	1,300	(320)
010-1603-0021-004	Unemployment	210	(10)	-4.55%	220	160	60
010-1603-0021-005	Workers Comp Insurance	4,250	(10)	-0.23%	4,260	3,320	940
010-1603-0021-006	Health Insurance	14,200	(550)	-3.73%	14,750	21,740	(6,990)
010-1603-0021-007	Life Insurance	110	-	0.00%	110	180	(70)
010-1603-0021-008	Disability Insurance	490	-	0.00%	490	-	490
010-1603-0021-009	Dental Insurance	740	(10)	-1.33%	750	1,090	(340)
010-1603-0021-011	Vision Insurance	130	-	0.00%	130	180	(50)
010-1603-0021-012	Medicare	1,030	-	0.00%	1,030	1,630	(600)
	Fringe Benefits Total	35,440	(2,250)	-5.97%	37,690	52,150	(14,460)
							35,520
010-1603-0147-000	Contract Services/ Gen Maint	5,000	-	0.00%	5,000	23,880	(18,880)
010-1603-0147-150	Contract Services/ Janitorial	25,000	10,000	66.67%	15,000	14,220	780
010-1603-0147-200	Contract Services	15,000	8,500	130.77%	6,500	16,500	(10,000)
010-1603-0147-250	Contract Service-Disaster Cleanup	-	-	-	-	-	23,220
	Contract Services Total	45,000	18,500	69.81%	26,500	54,600	(28,100)
							70,690
010-1603-0191-000	Electricity	7,610	1,610	26.83%	6,000	8,480	(2,480)
010-1603-0192-000	Natural Gas	380	1,610	536.67%	300	1,430	(1,130)
010-1603-0193-000	Water	1,540	-	0.00%	1,500	1,590	(90)
010-1603-0196-000	Sewer Service	4,100	-	0.00%	3,500	4,100	(600)
	Utilities Total	13,630	3,220	28.50%	11,300	15,600	(4,300)
							14,290
010-1603-0151-000	Equipment Maint & Repairs	-	-	-	-	20	(20)
010-1603-0151-317	Vehicle Repairs & Maintenance	-	-	-	-	-	-
	Equipment Repairs & Mainten	-	-	-	-	20	(20)
010-1603-0146-310	Other Expenditures	-	-	-	-	-	-
010-1603-0146-311	Gen Maint Parts & Supplies	4,000	(500)	-11.11%	4,500	3,570	930
010-1603-0146-312	Water/1st Aid/Kitchen Supplies	1,000	500	100.00%	500	850	(350)
010-1603-0146-313	Building Maintenance / PW	12,000	4,000	50.00%	8,000	11,920	(3,920)
010-1603-0146-314	Building Maintenance/City Hall	8,000	-	0.00%	8,000	1,980	6,020
	Building Maintenance / Museum	3,500	-	0.00%	3,500	1,620	1,880
							2,310

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19
010-1603-0146-315	Building Maintenance / Police	1,500	-	0.00%	1,500	1,710	(210)
010-1603-0146-316	Building Maintenance/Rec Dep	5,000	2,000 (200)	66.67% -100.00%	3,000 200	5,880	(2,880) 200
010-1603-0149-0000	Equipment Rental	-	-	-	-	240	(240)
010-1603-0899-0000	Equipment					29,200	1,430
	Other Expenditures Total	35,000	5,800	19.86%		27,770	31,050
	PW - General Maintenance Totals	200,110	24,320	13.83%	175,790	266,370	(90,580)
							230,210
	PW - Street Maintenance						
010-1604-00111-000	Salaries - Regular	148,690	20,050	15.59%		98,410	30,230
010-1604-0012-000	Salaries - Part-time	45,790	20,150 (220)	78.59% -36.67%	25,640 600	56,680 2,715	(31,040) (2,115)
010-1604-0015-0000	Salaries - Overtime	380	39,980	25.81%		154,880	(2,925)
	Salaries Totals	194,860				157,805	198,610
	Fringe Benefits						
010-1604-0021-001	Pers/retirement	22,430	760	3.51%		21,670	5,100
010-1604-0021-002	Social Security	12,080	2,480 (920)	25.83% -48.68%	9,600 1,890	9,140	460
010-1604-0021-003	Icma	970	50	8.62%		970	920
010-1604-0021-004	Unemployment	630	2,960	29.63%	580	590	(10)
010-1604-0021-005	Workers Comp Insurance	12,950	2,970	11.07%	9,990	7,780	640
010-1604-0021-006	Health Insurance	29,790	30	10.00%	26,820	21,740	7,500
010-1604-0021-007	Life Insurance	330	130	14.61%	300	160	5,080
010-1604-0021-008	Disability Insurance	1,020	190	9.05%	890	-	250
010-1604-0021-009	Dental Insurance	2,290	30	8.33%	2,100	980	890
010-1604-0021-011	Vision Insurance	390	580	25.78%	360	160	1,120
010-1604-0021-012	Medicare				2,250	2,230	1,520
	Fringe Benefits Total	85,710	9,260	12.11%		76,450	260
						60,320	260
							2,800
	Contract Services						
010-1604-0147-000	Contract Services/Gen.St.Maint	7,000	-	0.00%		7,000	3,860
010-1604-0147-001	Contract Services / USA	-	(200)	-100.00%	200	-	12,050
010-1604-0147-200	Contract Services	40,000	(3,000)	-6.98%	43,000	34,600	200
010-1604-0147-316	Contract Srv / Street Sign	1,200	(800)	-40.00%	2,000	500	8,400
010-1604-0147-337	Contract Service/Engineer Fees	18,000	-	0.00%	18,000	7,630	1,500
010-1604-0147-340	Contract Srv / St. Striping	-	(7,000)	-100.00%	7,000	-	10,370
010-1604-0147-341	Contract Srv / Street Mainten		8,000	100.00%	-	-	40,310
010-1604-0147-400	Contract Svc/SpeedZone Survey		(3,000)	-3.89%	77,200	45,870	-
	Contract Services Total	74,200					31,330
							114,640

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 18-19	FY 18-19	FY 17-18
010-1604-0146-400	Equipment Maint & Repairs	1,500	1,500	100.00%	-	-	-
010-1604-0151-000	Street Lights Repair & Maint	-	-	0.00%	-	-	-
010-1604-0151-317	Vehicle Repairs & Maintenance	-	-	0.00%	-	-	-
010-1604-0160-000	Equipment Maint & Repairs	-	(5,000)	-100.00%	5,000	10,840	(5,840)
010-1604-0160-001	St Tree Maint/Not Inc Citran	5,000	-	0.00%	5,000	1,930	3,070
010-1604-0160-002	Street Tree Report	30,000	-	0.00%	30,000	10,044	19,956
	Contract Serv/ St Tree Maint	36,500	(3,500)	-8.75%	40,000	22,814	17,186
	Tree Maintenance Total						30,400
	Other Expenditures						
010-1604-0145-308	Upssfedex/ Postage	-	-	0.00%	25,000	36,000	-
010-1604-0146-000	St. Maint. Parts & Supplies	25,000	-	-	-	(11,000)	660
010-1604-0149-000	Equipment Rental	-	-	-	400	(400)	47,760
010-1604-0825-100	Street Projects	-	-	-	231	(231)	3,140
010-1604-0900-031	Misc Street Signs	-	-	-	4,607	(4,607)	-
	Other Expenditures Total	25,000	-	0.00%	25,000	41,238	(16,238)
	Transfer Out To Other Funds						
010-1604-0900-031	Trnsfr Out To Equip Rpl (31)-Pirie	-	(48,000)	-100.00%	48,000	48,000	-
	Transfer Out To Other Funds Total	-	(48,000)	-100.00%	48,000	48,000	-
	PW - Street Maintenance Totals	416,270	(5,260)	-1.25%	421,530	376,047	475,180
	PW - Special Events						
010-1605-0011-000	Salaries - Regular	14,040	870	6.61%	13,170	14,990	(1,820)
	Salaries Total	14,040	870	6.61%	13,170	14,990	(1,820)
	Fringe Benefits						
010-1605-0021-001	Pers/retirement	1,700	(260)	-13.27%	1,960	2,180	(220)
010-1605-0021-002	Social Security	870	50	6.10%	820	790	30
010-1605-0021-003	Icma	200	110	122.22%	90	200	(110)
010-1605-0021-004	Unemployment	40	-	0.00%	40	-	40
010-1605-0021-005	Workers Comp Insurance	840	50	6.33%	790	610	180
010-1605-0021-006	Health Insurance	2,810	80	2.93%	2,730	3,790	(1,060)
010-1605-0021-007	Life Insurance	20	-	0.00%	20	30	(10)
010-1605-0021-008	Disability Insurance	100	10	11.11%	90	-	90
010-1605-0021-009	Dental Insurance	150	10	7.14%	140	160	(20)
010-1605-0021-011	Vision Insurance	30	10	50.00%	20	30	(10)

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
		200	200	0.00%	FY 18-19	FY 18-19	FY 18-19
010-1605-0021-012	Medicare	6,960	60	0.87%	6,900	8,000	(1,100)
	Fringe Benefits Total						
010-1605-0147-200	Contract Services	2,500	1,500	150.00%	1,000	1,160	(160)
	Contract Services Total	2,500	1,500	150.00%	1,000	1,160	(160)
	PW - Special Events Totals	23,500	2,430	11.53%	21,070	24,150	(3,080)
	PW - NPDES Expenditures						19,040
010-1701-0011-000	Salaries - Regular	14,700	(3,220)	-17.97%	17,920	21,699	(3,779)
010-1701-0012-000	Salaries - Part-time	-40	(40)	-50.00%	80	-	-
010-1701-0015-000	Salaries - Overtime		(3,260)	-18.11%	18,000	21,699	(3,699)
	Salaries Total	14,740					28,150
	Fringe Benefits						
010-1701-0021-001	Pers/retirement	1,780	(890)	-33.33%	2,670	3,140	(470)
010-1701-0021-002	Social Security	910	(210)	-18.75%	1,120	1,120	-
010-1701-0021-003	Icma	250	(30)	-10.71%	280	250	340
010-1701-0021-004	Unemployment	40	(20)	-33.33%	60	10	50
010-1701-0021-005	Workers Comp Insurance	880	(200)	-18.52%	1,080	840	240
010-1701-0021-006	Health Insurance	2,950	(790)	-21.12%	3,740	4,750	(1,010)
010-1701-0021-007	Life Insurance	20	(10)	-33.33%	30	30	-
010-1701-0021-008	Disability Insurance	100	(20)	-16.67%	120	-	120
010-1701-0021-009	Dental Insurance	150	(40)	-21.05%	190	210	(20)
010-1701-0021-011	Vision Insurance	30	-	0.00%	30	30	-
010-1701-0021-012	Medicare	210	(50)	-19.23%	260	300	(40)
	Fringe Benefits Total	7,320	(2,260)	-23.59%	9,580	10,680	(1,100)
	Contract Services						12,190
010-1701-0147-000	Contract Services	2,000	-	0.00%	2,000	2,760	(760)
010-1701-0147-200	Contract Services	20,000	15,000	300.00%	5,000	24,910	(19,910)
010-1701-0147-300	Contract Serv/V/C Strm WrtrMgmt	2,000	(1,420)	-41.52%	3,420	2,400	1,020
010-1701-0147-310	CntctrSrv/VenturaRiverAlge MDL	12,000	(2,000)	-14.29%	14,000	-	14,000
010-1701-0147-315	Storm Drain Maintenance	10,000	-	0.00%	10,000	6,160	3,840
010-1701-0147-337	Contract Service/Engineer Fees	-	(8,000)	-100.00%	8,000	-	8,000
010-1701-0147-338	Ceqa Filing Fees To County	8,000	2,000	33.33%	6,000	6,830	(830)

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19
		FY 18-19	-	-	FY 18-19	FY 18-19	Actual FY 17-18
010-1701-0147-450	Contract Serv/New Flood Maps	8,000	8,000	100.00%	48,420	43,060	5,360
	Contract Services Total	62,000	13,580	28.05%			126,450
	Other Expenditures						
010-1701-0146-000	NPDS Related Supplies&Material	1,000	(460)	-31.51%	1,460	270	1,190
010-1701-0149-000	Equipment Rental	1,500	(460)	100.00%		1,160	(1,160)
	Other Expenditures Total	2,500	1,040	71.23%	1,460	1,430	30
	PW - NPDES Totals	86,560	9,100	11.75%	77,460	76,869	591
	PW - AB939 Expenditures						167,570
010-1702-0012-000	Salaries - Part-time	620	(0)	-0.01%	690	60	630
	Salaries Total	620	(70)	-10.14%	690	60	630
	Fringe Benefits						
010-1702-0021-001	PERS	80	80	100.00%			
010-1702-0021-002	Social Security	40	-	0.00%	40		40
010-1702-0021-005	Workers Comp Insurance	40	-	0.00%	40	30	30
010-1702-0021-006	lcoma	120	120	100.00%			80
010-1702-0021-009	Dental Insurance	10	10	100.00%			-
010-1702-0021-012	Medicare	10	-	0.00%	10		-
	Fringe Benefits Total	300	210	233.33%	90	30	10
							10
							130
	Contract Services						
010-1702-0147-000	CntrctSrv/SolidWasteSolution,l	14,000	2,000	16.67%	12,000	13,320	13,100
010-1702-0147-005	CntrctSrv/CountyOfVentura/HHW	9,000	-	0.00%	9,000	10,510	(1,510)
010-1702-0147-345	Cntrct Srv/Demo Garden Maint	-	-		-		600
	Contract Services Total	23,000	2,000	9.52%	21,000	23,830	25,210
	Utilities						
010-1702-0191-000	Electricity	300	-	0.00%	300	250	50
010-1702-0193-000	Water	800	-	0.00%	800	310	490
	Utilities Total	1,100	-	0.00%	1,100	560	540
	Other Expenditures						
010-1702-0146-345	Demo Garden Maintenance	-	(180)	-100.00%	180	-	180
	Other Material & Supplies Total	500	320	177.78%	180	-	180
	PW - AB939 Totals	25,520	2,460	10.67%	23,060	24,480	(1,420)
							27,390

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19
		FY 17-18			FY 18-19	FY 18-19	FY 17-18
PW - CalTran Contract Exp							
010-1703-0011-000	Salaries - Regular	3,310	(310)	-8.56%	3,620	12,410	(8,790)
	Salaries Total	3,310	(310)	-8.56%	3,620	12,410	(8,790)
	Fringe Benefits						
010-1703-0021-001	Pers/retirement	400	(140)	-25.93%	540	1,650	(1,110)
010-1703-0021-002	Social Security	210	(10)	-4.55%	220	710	(490)
010-1703-0021-003	Icma	110	40	57.14%	70	110	(40)
010-1703-0021-004	Unemployment	10	-	0.00%	10	90	(80)
010-1703-0021-005	Workers Comp Insurance	200	(20)	-9.09%	220	170	50
010-1703-0021-006	Health Insurance	660	(90)	-12.00%	750	3,490	(2,740)
010-1703-0021-007	Life Insurance	10	-	0.00%	10	20	(10)
010-1703-0021-008	Disability Insurance	20	(10)	-33.33%	30	-	30
010-1703-0021-009	Dental Insurance	40	-	0.00%	40	150	(110)
010-1703-0021-011	Vision Insurance	10	-	0.00%	10	20	(10)
010-1703-0021-012	Medicare	50	-	0.00%	50	170	(120)
	Fringe Benefits Total	1,720	(230)	-11.79%	1,950	6,580	(4,630)
	Contract Services						
010-1703-0147-000	Contract Services	8,000	-	0.00%	8,000	6,520	1,480
010-1703-0147-200	Contract Services	2,000	-	0.00%	2,000	7,820	(5,820)
010-1703-0147-315	ContractServicesLndscpnplHaney	10,000	-	0.00%	10,000	8,460	1,540
	Contract Services Total	20,000	-	0.00%	20,000	22,800	(2,800)
	Other Expenditures						
010-1703-0145-308	Postage And Shipping Costs	-	-	-	-	-	-
010-1703-0146-000	CalTran Maint Parts & Supplies	12,500	(9,500)	-43.18%	22,000	10,110	11,890
010-1703-0146-338	Pesticides/fertilizers	100	-	0.00%	100	-	100
010-1703-0149-000	Equipment Rental	-	-	-	-	7,140	(7,140)
010-1703-0160-000	Tree Maintenance	40,000	37,500	1500.00%	2,500	49,970	(47,470)
	Other Expenditures Total	52,600	28,000	113.82%	24,600	67,220	(42,620)
	PW - CalTran Contract Totals	77,630	27,460	54.73%	50,170	109,010	(58,840)

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	PW - IT Department	Description	Proposed Budget				Prior & Current Year Information			
			FY 19-20		\$ Change From PY		% change From PY		Projected Actual	
			Proposed Budget	Budget	Budget	Budget	FY 18-19	FY 18-19	FY 18-19	Actual FY 17-18
010-1801-0014-000	Salaries - It	Salaries Total	46,720	260	0.56%	46,460	42,680	3,780	43,370	43,370
			46,720	260	0.56%	46,460	42,680	3,780	43,370	43,370
		Fringe Benefits								
010-1801-0021-001	Pers/retirement	6,150	(770)	6,920	6,300	620	6,560			
010-1801-0021-002	Social Security	2,900	60	2,840	2,650	190	2,620			
010-1801-0021-003	Icma	1,220	(120)	1,340	1,220	120	1,280			
010-1801-0021-004	Unemployment	110	-	0.00%	110	130	(20)	130		
010-1801-0021-005	Workers Comp Insurance	4,110	50	1.23%	4,060	3,160	900	3,860		
010-1801-0021-006	Health Insurance	5,100	(3,580)	-41.24%	8,680	5,270	3,410	8,280		
010-1801-0021-007	Life Insurance	60	-	0.00%	60	60	-	60		
010-1801-0021-008	Disability Insurance	320	-	0.00%	320	420	(100)	520		
010-1801-0021-009	Dental Insurance	410	-	0.00%	410	340	70	360		
010-1801-0021-011	Vision Insurance	70	-	0.00%	70	60	10	60		
010-1801-0021-012	Medicare	680	20	3.03%	660	620	40	610		
		Fringe Benefits Total	21,130	(4,340)	-17.04%	25,470	20,230	5,240	24,340	
		Contract Services								
010-1801-0147-417	Contract Serv/ Alarm	800	(20)	-2.44%	820	120	700	750		
010-1801-0147-418	Contract Serv/ Alarm	9,000	5,000	125.00%	4,000	650	3,350	3,390		
		Contract Services Total	9,800	4,980	103.32%	4,820	770	4,050	4,140	
		Utilities								
010-1801-0194-000	Telephone	720	20	2.86%	700	290	410	790		
010-1801-0194-360	High Speed Internet Services	350	100	40.00%	250	-	250	90		
		Utilities Total	1,070	120	12.63%	950	290	660	880	
		Other Expenditures								
010-1801-0144-000	Computer Supplies / R & M	3,000	-	0.00%	3,000	20	2,980	22,380		
010-1801-0144-001	Computer Upgrade for G1 System	-	-	-	-	-	-	2,800		
010-1801-0145-000	Office Supplies	150	150	100.00%	-	100	(100)	-		
010-1801-0145-308	Ups/FedEx/Postage	-	-	-	-	10	(10)	-		
010-1801-0195-000	Web Site Licenses & Maint	1,200	-	0.00%	1,200	1,120	80	860		
010-1801-0899-002	PEG Equipment	-	(15,000)	-100.00%	15,000	2,220	12,780	24,500		
		Other Expenditures Total	4,350	(14,850)	-77.34%	19,200	3,470	15,730	50,540	

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 18-19	FY 18-19	FY 18-19
010-1801-0900-033	Trans to Equip Replacement (33) Veh Transfers Total	2,000	-	0.00% 0.00%	2,000	2,000	- - 2,000
	PW - IT Department Totals	85,070	(11,830)	-12.21%	96,900	67,440	29,460 123,270
010	Total General Fund Expenditures	10,208,070	64,160	0.63%	10,143,910	9,907,745	236,165 9,671,856
	Revenues over/ (Under) Expenditures	\$ (52,420)	\$ (97,680)	-215.82%	\$ 45,260	\$ 115,157	\$ 69,897 \$ (238,236)
	Libbey Bowl Maintenance Fund						
	REVENUES						
011-9304-1033-100	Use of Money / Property Libbey Bowl Ticket Surcharge Use of Money/Property Total	\$ 28,120	\$ 13,120	87.47% 87.47%	\$ 15,000	\$ 28,120	\$ 13,120 \$ 16,830 \$ 16,830
	Total Revenues - Fund 11	28,120	13,120	87.47%	15,000	28,120	13,120 16,830
	EXPENDITURES						
011-1104-0900-031	Libbey Bowl Maintenance Fund Transfers Transfer To Cap Proj Fund 31 Transfer To Equip Replace Fund 33	20,000	20,000	100.00%	-	-	- (16,780)
011-1104-0900-033	Transfer Out to Other Funds Total	20,000	20,000	100.00%	-	16,780	(16,780)
	Libbey Bowl Maintenance Fund	20,000	20,000	100.00%	-	16,780	(16,780)
	Total Expenditures - Fund 11	20,000	20,000	100.00%	-	16,780	(16,780)
	Revenues over/ (Under) Expenditures	\$ 8,120	\$ (6,880)	-45.87%	\$ 15,000	\$ 11,340	\$ (3,660) \$ 16,830
	Gas Tax Fund /St. Improvement						
	REVENUES						
022-9301-1082-000	Tax Revenues Highway User Tax - 2103	\$ 66,140	\$ 8,240	14.23% -1.91%	\$ 57,900	\$ 27,030	\$ (30,870) (\$500)
022-9301-1084-000	Highway User Tax 2105	42,650	(830)	43.480 0.37%	42,980	32,190	37,270 340
022-9301-1085-000	Highway User Tax - 2106	32,310	120	53.950 3.24%	56,440	125,420	28,590 2,490
022-9301-1086-000	Highway User Tax - 2107	55,700	1,750	0.00%	2,000	-	49,540 (3,960)
022-9301-1087-000	Highway User Tax - 2107.5	2,000	-	0.00%	121,460	121,460	- 44,260
022-9301-1088-000	HUTA-Road Maint Rehab	126,200	780	0.62%			

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

				Proposed Budget				Prior & Current Year Information			
				FY 19-20	\$ Change	% change	Final Budget	Projected	Projected	Actual	Actual
				Proposed Budget	From PY Budget	From PY Budget	FY 18-19	Actual	Variance	FY 18-19	FY 17-18
Account Number	Description										
022-9301-1089-0000	HUTA - State Loan Repayment	8,660	80	8,580	8,660	0.93%	323,520	291,100	(32,420)	80	8,590
	Tax Revenues Total	333,660	10,140	333,660	333,660	3.13%					195,200
	Use of Money / Property	-	-							950	950
	Interest Income	-	-							950	860
	Use of Money /Property Total										860
	Total Revenues - Fund 22	333,660	10,140							(31,470)	196,060
	EXPENDITURES										
	PW - Street Maintenance										
	Transfers										
022-1604-0900-031	Transfer To General Fund 31	699,000	699,000	699,000	699,000	100.00%					303,000
	Transfer Out to Other Funds Total	699,000	699,000	699,000	699,000	100.00%					303,000
	PW - Street Maintenance Totals	699,000	699,000								303,000
	Total Expenditures - Fund 22	699,000	699,000								303,000
	Revenues over/ (Under) Expenditures	\$ (365,340)	\$ (688,860)							\$ (31,470)	\$ (106,940)
	Transit TDA ART8 (99400C) Fund										
	REVENUES										
	Transfers										
023-9000-0900-024	Transfer-in/Cap Rpl Fund (024)	\$ -	\$ (195,000)	\$ -	\$ (195,000)	-100.00%	\$ 195,000	\$ -	\$ (195,000)	\$ -	
	Transfer in from Other Funds Total										
	Use of Money / Property	-	-								
023-9304-1033-0000	Interest Income	-	-								150
023-9304-1033-0004	Interest Income-TDA 4	-	-								270
	Use of Money/Property Total										420
	Total Use of Money / Property	-	-								420
	Revenue From Other Agencies										
	Prop 1B Streets & Roads										
023-9305-1014-0000	Prop 1B / Security Grant	-	-								51,820
023-9305-1014-0110	Gold Coast Transit Grant	200,000	36,000	21,95%	164,000		184,010	20,010		20,010	121,340
	Prop 1B Streets & Roads Total	200,000	36,000	21,95%	164,000		184,010	20,010		20,010	173,160

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change		% change		Final	Projected
		Proposed	Budget	From PY	Budget	From PY	Budget	Budget	Actual
									FY 18-19
023-9305-1043-100	Caltrans DRMT Trolley Grant	-	(291,530)	-	(291,530)	-100.00%	-	291,530	291,540
	Other Revenues	-	(291,530)	-	(291,530)	-100.00%	-	291,530	291,540
									10
									-
									373,450
									373,450
023-9305-1110-000	Fta-section 5311 Operational	367,790	(6,710)	-	(6,710)	-1.79%	-	374,500	374,500
	FTA Section 5311 Grant	367,790	(6,710)	-	(6,710)	-1.79%	-	374,500	374,500
									-
									373,450
023-9305-1112-000	Co Transportation Subsidy	210,000	-	-	-	0.00%	-	210,000	200,000
	Co Transportation Subsidy Total	210,000	-	-	-	0.00%	-	210,000	200,000
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City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19
		4,660	160	3.56% 5.78%	4,500	9,200	(4,700) 26,500
023-1206-0015-000	Salaries - Overtime	331,780	18,120	5.78%	313,660	287,160	7,660 325,950
023-1206-0021-001	Fringe Benefits	15,450	840	5.75%	14,610	11,650	2,960 60,600
023-1206-0021-002	Pers/retirement	20,570	690	3.47%	19,880	17,650	2,230 20,690
023-1206-0021-003	Social Security	1,000	(1,330)	-57.08%	2,330	750	1,580 2,200
023-1206-0021-004	Icma	2,670	(360)	-11.88%	3,030	2,740	290 3,110
023-1206-0021-005	Unemployment	5,610	190	3.51%	5,420	4,220	1,200 5,620
023-1206-0021-006	Workers Comp Insurance	23,710	(2,920)	-10.97%	26,630	18,340	8,290 20,830
023-1206-0021-007	Health Insurance	220	-	0.00%	220	190	30 180
023-1206-0021-008	Life Insurance	990	(10)	-1.00%	1,000	800	200 820
023-1206-0021-009	Disability Insurance	1,540	-	0.00%	1,540	1,220	320 1,140
023-1206-0021-010	Dental Insurance	260	-	0.00%	260	200	60 190
023-1206-0021-011	Vision Insurance	4,810	260	5.71%	4,550	4,130	420 4,640
023-1206-0021-012	Medicare	34,120	14,400	73.02%	19,720	19,720	- 17,120
023-1206-0021-016	PERS Unfunded Liability	6,900	(4,750)	-40.77%	11,650	9,240	2,410 (11,460)
023-1206-0021-106	Health Instr/ret Emp/rec	117,850	7,010	6.32%	110,840	90,850	19,990 125,680
	Fringe Benefits Total						
023-1206-0144-000	Office & Computer Supplies	-	(5,300)	-100.00%	5,300	-	5,300 230
023-1206-0145-000	Computer Supplies/ R&M	650	350	116.67%	300	420	(120) 510
023-1206-0145-308	Office Supplies	10	(290)	-96.67%	300	10	290 50
023-1206-0146-000	Upsfedex/postage	6,200	5,400	675.00%	800	6,070	(5,270) 13,010
023-1206-0146-311	Transit Parts & Supplies	700	700	100.00%	-	730	(730) 800
	Water/1st Aid/Kitchen Supplies	7,560	860	12.84%	6,700	7,230	(530) 14,600
	Office & Computer Supplies Total						
023-1206-0131-000	HR & Other Admin Expenditures	8,500	5,000	142.86%	3,500	6,350	(2,850) 300
023-1206-0138-000	Advertising	-	(300)	-100.00%	300	-	- -
023-1206-0142-000	Fingerprinting Costs	-	-	-	-	-	- -
	Clothing Allowance						
	HR & Other Admin Exp Total	8,500	4,700	123.68%	3,800	6,350	(2,550) 11,440
023-1206-0194-000	Telephone	1,400	(440)	-23.91%	1,840	120	1,720 1,310
023-1206-0194-360	High-speed Internet Services	710	500	238.10%	210	-	210 190
	Telephone Total	2,110	60	2.93%	2,050	120	1,930 1,500

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change		% change		Projected	
		Proposed	Budget	From PY	Budget	From PY	Budget	Actual	FY 18-19
023-1206-0147-000	Professional & Contractual	2,170	(4,770)	-68.73%	6,940	3,430	3,510	2,070	
023-1206-0147-301	Contract Services / Audit	-	(200)	-100.00%	200	-	200	-	
023-1206-0147-314	Contract Serv/Office Machine	180	(690)	-79.31%	870	210	660	530	
023-1206-0147-316	Contract Svr- Medical	600	(230)	-27.71%	830	930	(100)	850	
023-1206-0147-356	Website/Ojatrolley	20	(480)	-96.00%	500	-	500	10	
023-1206-0152-000	Contract Vehicle Maintenance	31,710	21,710	217.10%	10,000	25,810	(15,810)	65,330	
	Contract Services Total	34,680	15,340	79.32%	19,340	30,380	(11,040)	68,790	
	Insurance								
023-1206-0126-000	General Liab Insurance	19,000	30	0.16%	18,970	18,970	-	18,970	
	Insurance Total	19,000	30	0.16%	18,970	18,970	-	18,970	
	Other Admin Expenses								
023-1206-0141-000	Training & Education	2,480	680	37.78%	1,800	1,450	350	50	
023-1206-0141-321	Professional / Membership Dues	550	-	0.00%	550	800	(250)	570	
	Other Admin Expenses Total	3,030	680	28.94%	2,350	2,250	100	620	
	Auto & Transportation Costs								
023-1206-0151-317	Vehicle Parts & Supplies	25,970	(30)	-0.12%	26,000	27,630	(1,630)	36,900	
023-1206-0151-318	Vehicle Oil & Lubricants	710	(2,290)	-76.33%	3,000	2,000	1,000	860	
023-1206-0151-319	Tires	1,980	(6,020)	-75.25%	8,000	2,730	5,270	8,110	
023-1206-0153-000	Vehicle Fuel	44,470	(3,030)	-6.38%	47,500	51,140	(3,640)	46,930	
023-1206-0155-005	Auto Mileage Reimbursements	500	400	400.00%	100	280	(180)	-	
023-1206-0156-000	Vehicle Replacement Assessment	-	(15,000)	-100.00%	15,000	-	15,000	-	
	Auto & Trans Costs Total	73,630	(25,970)	-26.07%	99,600	83,780	15,820	92,800	
	Grant Expenses								
023-1206-0222-000	ADA Programs	24,000	-	0.00%	24,000	24,000	-	24,000	
023-1206-0222-001	ADA Programs - County	24,000	-	0.00%	24,000	24,000	-	24,000	
023-1206-0300-999	Central 5311 Adm Costs	128,550	(55,690)	-30.23%	184,240	184,240	-	149,250	
	Grant Expenses Total	176,550	(55,690)	-23.98%	232,240	232,240	-	197,250	
	Other Expenses								
023-1206-0119-000	Interest Expense	1,200	-	0.00%	1,200	160	1,040	190	
	Other Expenses Total	1,200	-	0.00%	1,200	160	1,040	190	
	Depreciation								
023-1206-0350-000	Land Impvmt Dep Exp	22,650	-	0.00%	22,650	22,650	-	22,690	
023-1206-0350-001	Equip & Machinery Dep Exp	25,100	-	0.00%	25,100	25,100	-	6,300	

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed	\$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Variance FY 18-19	Actual FY 17-18
		Budget	Budget	Budget	FY 18-19	FY 18-19		
023-1206-0350-002	Vehicle Depreciation Exp	70,000	-	0.00%	70,000	70,000	-	69,960
	Depreciation Expenditures Total	117,750	-	0.00%	117,750	117,750	-	98,950
	Capital Purchases							
023-1206-0828-001	Trolley Security Gate	-	-					
023-1206-0899-001	Trolley Purchase	-	(486,530)	-100.00%	486,530	493,780	(7,250)	1
	Equipment Total	-	(486,530)	-100.00%	486,530	493,780	(7,250)	1
	Transfers							
023-1206-0900-033	Trans to Equi Replacement (33) tech	2,640	-	0.00%	2,640	4,620	(1,980)	1
023-1206-0900-033	Trans to Equi Replacement (33) veh	4,560	4,560	100.00%	-	4,560	(4,560)	
	Transfer Out To Other Funds Total	7,200	4,560	172.73%	2,640	9,180	(6,540)	4,560
	Total Expenses - Fund 23	900,840	(516,830)	-36.46%	1,417,670	1,380,200	37,470	961,302
	Revenues over/ (Under) Expenditures	\$ (6,550)	\$ (8,530)	-430.81%	\$ 1,980	\$ (212,620)	\$ (214,600)	\$ (80,712)
	Transit Capital Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 20
	Interest Income - Prob 1B	-	-	-	-	-	-	740
	Interest Income Total	-	-	-	-	700	700	760
	Total Use of Money / Property	-	-	-	-	700	700	760
	TDA Art Cap GCTD							
	Equipment Replacement							
024-9304-1033-000	Interest Income	-	(195,000)	-100.00%	195,000	195,000	-	-
024-9304-1033-001	Interest Income - Prob 1B	-	(75,000)	-100.00%	75,000	-	(75,000)	-
	Interest Income Total	-	(270,000)	-100.00%	270,000	195,000	(75,000)	-
	Total Other Revenues	-	(270,000)	-100.00%	270,000	195,000	(75,000)	-
	Total Revenues - Fund 24	-	(270,000)	-100.00%	270,000	195,700	(74,300)	760
	EXPENDITURES							
	Transfer Out To Other Funds							
024-1206-0900-023	Transfer to Transit Fund (23)	-	(195,000)	-100.00%	195,000	195,000	-	-
024-1206-0900-031	Trnst Out To Capita Proj Fnd 31	-	(75,000)	-100.00%	75,000	-	75,000	3,325
024-1206-0900-031	Trnst Out To Capita Proj Fnd 31 Sec Gate Transfer Total	-	(270,000)	-100.00%	270,000	195,000	75,000	3,325

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19
	Total Expenditures - Fund 24	-	(270,000)	-100.00%	270,000	195,000	75,000
	Revenues over/ (Under) Expenditures	\$ -	\$ -	-	\$ -	\$ 700	\$ 700
Drainage Fund							
	Revenues						
025-9301-1070-000	Drainage Fees	\$ -	\$ (12,000)	-100.00%	\$ 12,000	\$ -	\$ (12,000)
	Drainage Fees	-	(12,000)	-100.00%	12,000	-	(12,000)
	Total Tax Revenues	-	(12,000)	-100.00%	12,000	-	(12,000)
	Use of Money / Property						
025-9304-1033-000	Interest Income	-	-	-	-	200	200
	Interest Income	-	-	-	-	200	200
	Total Use of Money / Property	-	-	-	-	200	200
	Other Revenues						
025-9307-1044-999	Budgeted Use of Fund Balance	64,350	(26,950)	-29.52%	91,300	-	(91,300)
	Misc Refunds & Receipts Total	64,350	(26,950)	-29.52%	91,300	-	(91,300)
	Total Other Revenues	64,350	(26,950)	-29.52%	91,300	-	(91,300)
	Total Revenues - Fund 25	64,350	(38,950)	-37.71%	103,300	200	(103,100)
EXPENDITURES							
	PW - Street Maintenance						
025-1604-0300-999	Indirect OH Costs Allocation	17,920	14,620	443.03%	3,300	4,030	(730)
	Indirect OH Costs Allocation Total	17,920	14,620	443.03%	3,300	4,030	(730)
	Transfer Out To Other Funds						
025-1604-0900-031	Transfer-Out to FD31 Drain Pjx	100,000	-	0.00%	100,000	-	100,000
	Transfers Total	100,000	-	0.00%	100,000	-	100,000
	PW - Street Maintenance Totals	117,920	14,620	14.15%	103,300	4,030	99,270
	Total Expenditures - Fund 25	117,920	14,620	14.15%	103,300	4,030	99,270
	Revenues over/ (Under) Expenditures	\$ (53,570)	\$ (53,570)	100.00%	\$ -	\$ (3,830)	\$ (3,830)

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19
		Capital & Special Proj Fund			FY 18-19	FY 18-19	FY 17-18
REVENUES							
031-9000-0900-010	Transfer in from Other Funds	\$ -	\$ -	\$ -	\$ 40,910	\$ 48,670	\$ 4,760
031-9000-0900-010	Transfer in from Fund 10/Pire fund Def Rev	\$ 188,750	\$ 147,840	361.38%	\$ 105,000	\$ 64,090	\$ -
031-9000-0900-011	Transfer in from Fund 11	20,000	20,000	100.00%	-	-	-
031-9000-0900-022	Transfer in from Fund 22	699,000	699,000	100.00%	-	-	303,000
031-9000-0900-024	Transfer-in firm Trans Equip FD 24	57,480	(17,520)	-23.36%	75,000	13,430	(61,570)
031-9000-0900-025	Transfer-in firm Drainage FD 25	55,000	(45,000)	-45.00%	100,000	-	(100,000)
031-9000-0900-026	Transfer-in firm TDA Art 3 FD 26	12,270	(143,970)	-92.15%	156,240	49,850	(106,390)
031-9000-0900-033	Transfer in from Equip fund Fund 33	-	-	-	-	-	-
031-9000-0900-052	Transfer-in from PlazaMaint F52	-	-	-	-	-	-
031-9000-0900-070	Transfer-in firm PlazaMaint F70	22,000	22,000	100.00%	-	-	-
	Total Transfer in From Other Funds Total	1,054,500	682,350	183.35%	372,150	223,950	(148,200)
		1,054,500	682,350	183.35%	372,150	223,950	413,710
Tax Revenues							
	Transient Occupancy Tax	682,250	(30,250)	-4.25%	712,500	669,850	(42,650)
	Transient Occupancy Tax Total	682,250	(30,250)	-4.25%	712,500	669,850	(42,650)
	Total Tax Revenues	682,250	(30,250)	-4.25%	712,500	669,850	(42,650)
Revenue From Other Agencies							
031-9305-1012-001	STP/Road Overlay & Constrctrn	310,130	310,130	100.00%	-	161,640	161,640
031-9305-1012-020	ATP Grant- Ojai/Maricopa	442,000	-	-	202,130	-	(202,130)
031-9305-1014-000	Prop1B/PTM/SEA	200,000	143,400	253.36%	56,600	56,600	-
031-9305-1014-00	Misc State Grant (Prop 68)	200,000	200,000	100.00%	-	-	-
	Revenue from Other Agency Totals	1,152,130	893,400	345.30%	258,730	223,600	(35,130)
	Total Revenue From Other Agencies	1,152,130	893,400	345.30%	258,730	223,600	(35,130)
Other Revenues							
	Misc Refunds & Receipts	160,000	160,000	100.00%	-	-	-
031-9307-1044-001	Dtn/OCAsarzotti/PicnicAea	210,000	210,000	100.00%	-	58,532	58,532
031-9307-1044-020	Project Cost Reimb. frm public	-	(103,000)	-100.00%	103,000	(103,000)	(33,850)
031-9307-1044-100	Skate Ojai/Park Donations (OCA)						-

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual	
					FY 18-19	FY 18-19	FY 18-19	FY 17-18	
031-9307-1044-990	Budgeted Use of FB-Set up Veh Fund 33	-	(104,860)	-100.00%	104,860	-	(104,860)	-	
1044	Misc Refunds & Receipts Total	370,000	162,140	78.00%	207,860	58,532	(149,328)	128,020	
	Total Other Revenues	370,000	162,140	78.00%	207,860	58,532	(149,328)	128,020	
	Total Revenue - Fund 31	3,258,880	1,707,640	110.08%	1,551,240	1,175,932	(375,308)	1,303,810	
EXPENDITURES									
Transportation Fund									
031-1206-0801-002	Bus Shelter Project	-	(20,000)	-100.00%	20,000	-	20,000	-	
031-1206-0801-004	Trolley Radio & Antennae	25,000	-	0.00%	25,000	-	25,000	-	
031-1206-0801-005	Trolley Stop Shelters	57,480	(13,430)	-18.94%	70,910	-	70,910	4,120	
	Trolley Wash pad & Sound Wall	82,480	(33,430)	-28.84%	115,910	-	115,910	4,120	
	Bus Shelter Project Total	82,480	(33,430)	-28.84%	115,910	-	115,910	4,120	
	Transportation Fund Totals	82,480	(33,430)	-28.84%	115,910	-	115,910	4,120	
PW - Parks & Landscaping									
031-1602-0802-102	Sarzotti Picnic Area Chpy & Pd	-	-	-	150,000	-	-	-	
031-1602-0802-	Sarzotti Outdoor Basketball Court	275,000	125,000	-	10,000	(10,000)	150,000	15,080	
031-1602-0802-	Sarzotti-Gymnastics Equip	-	-	-	56,000	-	56,000	-	
031-1602-0802-105	Field #1 Light Poles	70,000	14,000	25.00%	-	-	-	-	
031-1602-0802-111	Libbey Park Bike Park	-	-	-	22,000	44,180	(22,180)	-	
031-1602-0802-204	Boyd Center Roof	-	(22,000)	-100.00%	10,000	-	10,000	-	
031-1602-0802-209	Boyd Center -Misc	-	(10,000)	-100.00%	-	-	-	-	
031-1602-0802-302	Libbey Park/Fntr Area Harzard	40,000	40,000	100.00%	-	-	-	-	
031-1602-0802-	Libbey Park Sewer Line Pump System	17,500	-	0.00%	17,500	-	17,500	-	
031-1602-0802-320	Libbey Park/Restrooms Remodel	212,500	192,500	962.50%	20,000	2,500	2,500	2,000	
	PW - Parks & Landscaping Total	635,000	359,500	130.49%	275,500	56,680	218,820	23,240	
	PW - Parks & Landscaping Totals	635,000	359,500	130.49%	275,500	56,680	218,820	23,240	
PW - General Maintenance									
031-1603-0801-170	Bus Shelter Project	-	(56,600)	-100.00%	56,600	-	2,366	54,234	-
	Electric Main Gate & Fencing	-	(56,600)	-100.00%	56,600	-	2,366	54,234	
	Bus Shelter Project Total	-	(56,600)	-100.00%	56,600	-	2,366	54,234	
	General Maintenance Projects	-	(40,000)	-100.00%	40,000	-	44,360	(4,360)	
031-1603-0816-150	City Hall Roof Repair	-	-	-	-	-	-	-	

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
031-1603-0816-152	PW Lower Yard Equip Roof	-	(5,000)	-100.00%	5,000	-	5,000
031-1603-0816-164	Chapel Roof	-	(47,000)	-100.00%	47,000	46,860	140
031-1603-0816-166	Museum Gate	-	(8,000)	-100.00%	8,000	8,000	-
031-1603-0816-174	Trolley Washdown pad	-	-	-	13,430	-	20,000
031-1603-0816-178	City Council Chambers	7,000	4,500	180.00%	2,500	-	-
031-1603-0816-179	City Hall Arbor Repair	18,000	18,000	100.00%	-	-	-
031-1603-0816-300	Cemetery Master Plan	22,000	-	0.00%	22,000	-	-
	General Maintenance Projects Total	92,000	(41,500)	-31.09%	133,500	112,650	20,850
							23,750
	PW - General Maintenance						
	Parking Lot Repair	162,000	69,000	74.19%	93,000	250	92,750
031-1603-0823-000	Parking Lot Repair	162,000	69,000	74.19%	93,000	250	92,750
	PW - General Maintenance Totals	254,000	(29,100)	-10.28%	283,100	115,266	167,834
							32,290
	PW - Street Maintenance						
	Misc Special Project	-	-	-	-	21,800	(21,800)
	ADA Implementation Plan	-	(22,500)	-100.00%	22,500	9,340	13,160
	Bike Trail Xing Rework	-	(108,000)	-100.00%	108,000	1,030	106,970
	PdXngRpFish/Nrdf/Cnd/Vntra	-	(111,960)	-100.00%	111,960	30,810	81,150
	Whispering Oaks Xing	-	(160,000)	-100.00%	160,000	204,980	(44,980)
	Maricopa HWY Ped Xings RRFBs	-	-	-	-	-	5,440
	Cmplt\$ImplmntPlan(w/bike/ped)	-	(4,000)	-100.00%	4,000	190	3,810
	Parking Signage	132,000	124,000	1550.00%	8,000	-	8,000
	Sidewalk Infill	10,000	-	0.00%	10,000	-	10,000
	Grand Ave Bike Lane	47,270	-	0.00%	47,270	-	47,270
	Bike Trail Bridge @ FoxCnynBrnrc	-	-	-	-	-	-
	Grand Ave Sidewalk Project	-	-	-	-	-	-
	Misc Special Project Total	189,270	(282,460)	-59.88%	471,730	268,150	203,580
							180,290
	Drainage Project						
	Drainage Study Update	55,000	-	0.00%	55,000	-	55,000
	Video Inspection CMP/RCP Drain	5,000	(15,000)	-75.00%	20,000	-	20,000
	PdXngE.EndArcade/CB toDrain	-	(25,000)	-100.00%	25,000	-	25,000
	Drainage Project Total	75,000	(25,000)	-25.00%	100,000	-	100,000
							-
	STP / Street Overlay Project	1,176,160	1,026,160	684.11%	150,000	131,110	18,890
	Road Overlays	-	-	-	-	-	-
	Residential street overlay						1,750,190

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19
					FY 18-19	FY 18-19	Actual FY 17-18
031-1604-0817-905	CMAQ - Ped Xings & Improvement STP/ Street Overlay Project Total	1,176,160	1,026,160	684.11%	150,000	131,110	18,890 2,620 1,752,810
	ATP Grant Projects						
031-1604-0821-000	ATP-Programming Consultant	7,000	(5,000)	-41.67%	12,000	8,050	3,950 10,800
031-1604-0821-001	ATP-Prelim Dsgn&Outr-nongrant	80,000	45,000	128.57%	35,000	42,940	(7,940) 2,960
031-1604-0821-002	ATP - Prelim Dsgn & Outr-Grant	702,000	537,000	325.45%	165,000	60,000	105,000 -
	ATP Grant Projects Total	789,000	577,000	272.17%	212,000	110,990	101,010 13,760
	Other Expenses						
031-1104-0119-000	Interest Expense	-	-	-	-	1,590	(1,590) 800
	Other Expenses Total	-	-	-	-	1,590	(1,590) 800
	Transfers Out						
031-1604-0900-033	Transfer out to Fund 033 Transfer Out Total	-	-	-	-	-	- 75,830
	PW - Street Maintenance Totals	2,229,430	1,295,700	138.77%	933,730	511,840	421,890 2,023,490
	Capital Asset						
031-1110-0899-100	Land Purchase	-	-	-	-	-	- -
	Capital Asset Total	-	-	-	-	-	- -
	Total Expenditures - Fund 31	3,200,910	1,592,670	99.03%	1,608,240	683,786	924,454 2,083,140
	Revenues over/ (Under) Expenditures	\$ 57,970	\$ 114,970	-201.70%	\$ (57,000)	\$ 492,146	\$ 549,146 \$ (779,330)
	Parks Acquisition Fund						
	REVENUES						
	Tax Revenues						
032-9301-1068-000	Parks Acq Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490
	Parks Acq Fee	Totals					490
	Total Tax Revenues	-	-	-	-	-	490

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19
032-9304-1033-000	Interest Income	-	-	-	-	16	20
	Interest Income Total	-	-	-	-	16	20
	Total Use of Money / Property	-	-	-	-	16	20
	Total Revenues - Fund 32	-	-	-	-	16	20
	EXPENDITURES						510
	Parks Acquisition Fund						
	Sarz Park Master Plan	-	(4,000)	-100.00%	4,000	-	4,000
	Contract Services	-	(4,000)	-100.00%	4,000	-	4,000
	Sarzotti Park Master Plan	-	(4,000)	-100.00%	4,000	-	4,000
	Total Expenditures - Fund 32	-	(4,000)	-100.00%	4,000	-	4,000
	Revenues over/ (Under) Expenditures	\$ -	\$ 4,000	-100.00%	\$ (4,000)	\$ 16	\$ 4,020
							\$ (40)
	Equipment Replacement Fund						
	REVENUES						
	Transfer in From Other Funds	\$ -	\$ -	-	\$ -	\$ -	\$ 75,830
	Transfer from 031	-	-	-	-	-	-
	Transfer in From Other Funds Total	-	-	-	-	-	-
	Total Transfer in From Other Funds	-	-	-	-	-	-
	Transfer in From Other Funds						
	Transfer Out To Other Funds						
	Vehicle Repl Transfer Fnd 10	60,000	(5,900)	-8.95%	65,900	65,900	-
	Vehicle Repl Transfer Fnd 23	2,640	-	0.00%	2,640	2,640	-
	Transfer Out To Other Funds Total	62,640	(5,900)	-8.61%	68,540	68,540	-
	Transfer in From Other Funds-Veh	62,640	(5,900)	-8.61%	68,540	68,540	-
	Equip & IT Reserve Transfr						
	Transfer from Fund 010 (tech Fund)	38,520	500	1.32%	38,020	58,020	20,000
	Transfer from 011 (tech Fund)	20,000	20,000	100.00%	-	12,580	12,580
							38,500

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
033-9002-0900-023	Transfer from 023 (tech Fund)	1,480	(500)	-25.25%	FY 18-19 1,980	FY 18-19 1,980	-	1,920
	Transfer from Other Funds Total	60,000	20,000	50.00%		40,000	72,580	32,580
	Total Equip & IT Reserve Transfr	60,000	20,000	50.00%		40,000	72,580	32,580
	Use of Money / Property							40,420
033-9304-1033-000	Interest Income	-	-	-		930	930	1,370
033-9307-1044-000	Proceeds from Sale of Assets	-	-	-		-	-	-
033-9307-1044-999	Budgetd Use of Fund Balance	67,750	67,750	100.00%		-	-	-
	Total Use of Money/Property Total	67,750	67,750	100.00%		930	930	1,370
	Totals Use of Money / Property	67,750	67,750	1		930	930	1,370
	Revenue From Other Agencies							
	State Grants	-	-	-		670	670	37,660
	Misc Grant Revenues	-	-	-		-	-	-
	State Grants Total	-	-	-		670	670	37,660
	Revenue From Other Agencies							
	Total Revenues - Fund 33	190,390	81,850	75.41%		108,540	142,720	34,180
	EXPENDITURES							225,400
	City Council Department							
	Equipment	20,000	-	0.00%		20,000	12,580	7,420
	Tools & Equipment	20,000	-	0.00%		20,000	12,580	7,420
	City Council Department Totals	20,000	-	0.00%		20,000	12,580	7,420
	Planning Department							
	Equipment	-	(700)	-100.00%		700	-	700
	Software implementation	-	(700)	-100.00%		700	-	700
	Planning Department Totals	-	(700)	-100.00%		700	-	700
	Public Works							
	Equipment	105,800	105,800	100.00%		-	98,170	(98,170)
	Vehicle purchases	-	(4,000)	-100.00%		4,000	4,000	-
	Generators & AC	-	-	-		-	1,010	(1,010)
	Electric Vehicle Charging Stat	-	-	-				19,200
033-1101-0899-200								
033-1401-0899-200								

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change From PY		% change From PY		Projected Actual	
		Proposed Budget	Budget	Budget	Budget	Final Budget	FY 18-19	FY 18-19	Projected Variance
033-1601-0899-210	Landscapeint & Yard Equip (Electric Tools)	-	-	-	-	-	5,950	(5,950)	FY 17-18
	Totals	105,800	101,800	2545.00%		4,000	105,130	(101,130)	57,130
	Public Works Totals	105,800	101,800	2545.00%		4,000	105,130	(101,130)	80,080
PW - IT									
033-1801-0899-301	Equipment	11,000	(3,500)	-24.14%		14,500	15,270	(770)	7,630
033-1801-0899-302	IT Servers & Hardware	16,800	14,600	663.64%		2,200	-	2,200	1,260
033-1801-0899-303	IT PW Computers	17,500	(4,500)	-20.45%		22,000	10,370	11,630	1,850
	IT Network & Server Room								
	Equipment Total	45,300	6,600	17.05%		38,700	25,640	13,060	10,740
	PW - IT Totals	45,300	6,600	17.05%		38,700	25,640	13,060	10,740
033-1801-0144-000	Computer Supplies R&M	-	(5,200)	-100.00%		5,200	3,210	1,990	-
	City-Wide Software R&M/Update								
	Computer Supplies R&M Total	-	(5,200)			5,200	3,210	1,990	-
	Total Expenditures - Fund 33	171,100	102,500	149.42%		68,600	146,560	(77,960)	108,220
	Revenues over/ (Under) Expenditures	\$ 19,290	\$ (20,650)	-51.70%		\$ 39,940	\$ (3,840)	\$ (43,780)	\$ 117,180
Street Lighting Fund									
Revenues									
Use of Money/ Property									
050-9304-1033-000	Interest Income	\$ -	\$ -	-		\$ -	\$ 300	\$ 300	\$ 360
	Interest Income								
	Budgeted Use of Funds								
	Use of Money / Property Total	-	(7,640)	-100.00%		7,640	300	(7,340)	360
	Total Use of Money / Property	-	(7,640)	-100.00%		7,640	300	(7,340)	360
050-9307-1045-010	Transfer-in from Other Funds								
050-9307-1045-011	Transfer-in/GF Assessment(10)	1,460	-	0.00%		1,460	1,460	-	1,460
	Transfer-in/GF(10)Gen Ben Use	6,350	-	0.00%		6,350	6,350	-	6,350
	Transfer In From Other Funds Total	7,810	-	0.00%		7,810	7,810	-	7,810
	Total Other Revenues	7,810	(3,820)	-32.85%		11,630	7,810	(3,820)	7,810
Special Assessment									
1077	Street Lighting Assessment	47,350	(770)	-1.60%		48,120	46,180	(1,940)	47,760
050-9308-1077-000	Street Lighting Assessment								

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
050-9308-1077-1107	Admin Cost / Ventura County	(1,200)	-	0.00%	(1,200)	(1,080)	120	(1,040)
050-9308-1077-201	Street Lighting - Interest App	-	-	-	-	-	-	120
050-9308-1077-411	Overlay District (3) Assessment	47,140	10	0.02%	47,130	44,750	(2,380)	45,560
	Street Lighting Assessment Total	93,290	(760)	-0.81%	94,050	89,850	(4,200)	92,400
	Total Special Assessment	93,290	(760)	-0.81%	94,050	89,850	(4,200)	92,400
	Total Revenues - Fund 50	101,100	(12,220)	-10.78%	113,320	97,960	(15,360)	100,570
EXPENDITURES								
PW - General Maintenance								
	Street Lighting Electricity	-	-	-	-	-	-	-
	Street Lighting Electricity	-	-	-	-	-	-	-
	Street Lighting Electricity Total	-	-	-	-	-	-	-
	PW - General Maintenance Totals	-	-	-	-	-	-	-
PW - Street Maintenance								
	Interest Expense	-	(2,100)	-100.00%	2,100	-	2,100	-
	Interest Expense	-	(2,100)	-100.00%	2,100	-	2,100	-
	Interest Expense Total	-	(2,100)	-100.00%	2,100	-	2,100	-
	Contractual Services	-	(43,900)	-100.00%	43,900	-	43,900	-
	Contractual Services	-	(43,900)	-100.00%	43,900	-	43,900	-
	Contractual Services Total	-	(43,900)	-100.00%	43,900	-	43,900	-
	Street Lighting Electricity	64,000	14,390	29.01%	49,610	53,190	(3,580)	63,460
	Street Lighting Electricity	64,000	14,390	29.01%	49,610	53,190	(3,580)	63,460
	Street Lighting Electricity Total	-	-	-	-	-	-	-
	Indirect OH Costs Allocation	11,100	(2,790)	-20.09%	13,890	12,730	1,160	11,320
	Indirect OH Costs Allocation	11,100	(2,790)	-20.09%	13,890	12,730	1,160	11,320
	Indirect OH Costs Allocation Total	11,100	(2,790)	-20.09%	13,890	12,730	1,160	11,320
	PW - Street Maintenance Totals	75,100	(34,400)	-31.42%	109,500	65,920	43,580	74,780
	Total Expenditures - Fund 50	75,100	(34,400)	-31.42%	109,500	65,920	43,580	74,780
	Revenues over/ (Under) Expenditures	\$ 26,000	\$ 22,180	580.63%	\$ 3,820	\$ 32,040	\$ (28,220)	\$ 25,790

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	
					FY 18-19	FY 18-19	FY 17-18	
REVENUES								
Use of Money / Property								
051-9304-1033-000	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 140	
	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 140	
	Total Use of Money / Property	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 140	
Special Assessment								
051-9308-1075-000	Library Special Tax	110,000	(2,300)	-2.05%	112,300	109,030	(3,270)	
051-9308-1075-107	Library Special Tax	(840)	(60)	7.69%	(780)	(840)	(60)	
051-9308-1075-201	Admin Cost / Ventura County Library Tax - Interest Appt	-	(100)	-100.00%	10	-	(100)	
	Library Special Tax Total	109,160	(2,460)	-2.20%	111,620	108,190	(3,430)	
	Total Special Assessment	109,160	(2,460)	-2.20%	111,620	108,190	(3,430)	
	Total Revenues - Fund 51	109,160	(2,460)	-2.20%	111,620	108,280	(3,340)	
EXPENDITURES								
Library Special Tax Fund								
051-1203-0210-000	Library Services	106,000	-	0.00%	106,000	106,000	-	
051-1203-0300-999	Indirect OH Costs Allocation Library Services Total	3,160	(2,460)	-43.77%	5,620	5,620	-	
		109,160	(2,460)	-2.20%	111,620	111,620	-	
	Total Expenditures - Fund 51	109,160	(2,460)	-2.20%	111,620	111,620	-	
	Revenues over/ (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (3,340)	\$ 3,340	
Plaza Maintenance Fund								
REVENUES								
Use of Money / Property								
052-9304-1033-101	Interest Income	\$ 2,600	\$ -	0.00%	\$ 2,600	\$ 2,600	\$ 2,550	
	Farmer's Market Rental Interest Income Total	\$ 2,600	\$ -	0.00%	\$ 2,600	\$ 2,600	\$ 2,550	
	Total Use of Money / Property	\$ 2,600	\$ -	0.00%	\$ 2,600	\$ 2,600	\$ 2,550	

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget				Prior & Current Year Information			
		FY 19-20		\$ Change		% change		Projected	
		Proposed	Budget	From PY	Budget	From PY	Budget	Actual	Variance
052-9307-1045-010	Transfer-in from Other Funds	33,470	(19,530)	-36.85%	53,000	35,150	(17,850)	35,150	
052-9307-1045-011	Transfer-in/GF/Assessment (10)	17,000	17,000	100.00%	-	17,850	17,850		17,850
	Transfer-in/GF/10/Gen Ben Use								
	Transfer in From Other Funds Total	50,470	(2,530)	-4.77%	53,000	53,000	-		53,000
	Total Other Revenues	50,470	(2,530)	-4.77%	53,000	53,000	-	53,000	
	Special Assessment								
052-9308-1078-000	Plaza Maintenance Assessment	144,790	(33,470)	-18.78%	178,260	142,340	(35,920)	146,590	
052-9308-1078-107	Plaza Maintenance Assessment	(370)	-	0.00%	(370)	(370)	-	(380)	
052-9308-1078-201	Admin Cost / Ventura County	-	-	-	-	-	-	-	160
	Plaza Maint - Interest Appt	144,420	(33,470)	-18.81%	177,890	141,970	(35,920)	146,370	
	Plaza Maintenance Assessment Total								
	Total Special Assessment	144,420	(33,470)	-18.81%	177,890	141,970	(35,920)	146,370	
	Total Revenues - Fund 52	197,490	(36,000)	-15.42%	233,490	197,570	(35,920)	201,920	
	EXPENDITURES								
	Plaza Maintenance								
052-1606-0011-000	Salaries - Regular	31,940	1,760	5.83%	30,180	31,310	(1,130)	32,660	
	Salaries - Regular	31,940	1,760	5.83%	30,180	31,310	(1,130)	32,660	
	Salaries - Regular Total	31,940	1,760	5.83%	30,180	31,310	(1,130)	32,660	
052-1606-0021-001	Fringe Benefits	4,640	10	0.22%	4,630	4,550	80	4,920	
052-1606-0021-002	Pers/retirement	1,730	40	2.37%	1,690	1,700	(10)	1,860	
052-1606-0021-003	Social Security	320	(20)	-5.83%	340	310	30	380	
052-1606-0021-004	Icma	80	(50)	-38.46%	130	80	50	90	
052-1606-0021-005	Unemployment	1,680	(440)	-20.75%	2,120	1,650	470	2,110	
052-1606-0021-006	Workers Comp Insurance	7,160	1,010	16.42%	6,150	7,020	(870)	6,660	
052-1606-0021-007	Health Insurance	50	-	0.00%	50	50	-	50	
052-1606-0021-009	Life Insurance	320	20	6.67%	300	310	(10)	320	
052-1606-0021-011	Dental Insurance	50	-	0.00%	50	50	-	50	
052-1606-0021-012	Vision Insurance	440	20	4.76%	420	430	(10)	460	
	Fringe Benefits Total	16,470	590	3.72%	15,880	16,150	(270)	16,900	

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

FY 19-20 Proposed Budget Detail Worksheet

City of Ojai

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	
		Cemetery Fund	Cemetery Fund	Cemetery Fund	FY 18-19	FY 18-19	FY 17-18	
REVENUES								
Use of Money / Property								
070-9304-1033-000	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 620	\$ 800	
	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 620	\$ 800	
	Total Use of Money / Property	\$ -	\$ -	\$ -	\$ -	620	800	
Charges For Current Services								
070-9306-1039-000	Cemetery Plot Sales	\$ -	\$ (12,000)	% -100.00%	\$ 12,000	\$ (2,270)	\$ 16,250	
070-9306-1039-010	Cemetery Plot & Urn Sales	\$ 2,000	\$ -	% 0.00%	\$ 2,000	\$ 200	\$ 2,570	
070-9306-1039-020	Cemetery Endowment Fund Rcpt	\$ 3,500	\$ -	% 0.00%	\$ 3,500	\$ 2,770	\$ 5,610	
070-9306-1039-030	Cemetery Interment	\$ 500	\$ -	% 0.00%	\$ 500	\$ 1,200	\$ 700	
	Cemetery Marker Setting	\$ 6,000	\$ (12,000)	% -66.67%	\$ 18,000	\$ 1,900	\$ 1,900	
	Cemetery Plot Sales Total	\$ 6,000	\$ (12,000)	% -66.67%	\$ 18,000	\$ 1,900	\$ 26,330	
	Total Charges For Current Services	\$ 6,000	\$ (12,000)	% -66.67%	\$ 18,000	\$ 1,900	\$ 26,330	
Other Revenues								
070-9307-1044-999	Misc Refunds & Receipts	\$ 12,180	\$ 12,180	% 100.00%	\$ -	\$ -	\$ -	
	Budgeted Use of Fund Balance	\$ 12,180	\$ 12,180	% 100.00%	\$ -	\$ -	\$ -	
	Misc Refunds & Receipts Total	\$ 12,180	\$ 12,180	% 100.00%	\$ -	\$ -	\$ -	
	Total Other Revenues	\$ 12,180	\$ 12,180	% 100.00%	\$ -	\$ -	\$ -	
	Total Revenues - Fund 70	\$ 18,180	\$ 180	% 1.00%	\$ 18,000	\$ 2,520	\$ (15,480)	
EXPENDITURES								
070-1603-0011-000	Salaries - Regular	\$ 6,770	\$ 1,220	% 21.98%	\$ 5,550	\$ 6,770	\$ (1,220)	
070-1603-0011-001	Salaries - Regular	\$ -	\$ -	% -	\$ -	\$ -	\$ -	
070-1603-0015-000	Salaries - Reg/comp Absence	\$ -	\$ -	% -	\$ -	\$ -	\$ -	
	Salaries - Overtime	\$ 6,770	\$ 1,220	% 21.98%	\$ 5,550	\$ 6,770	\$ (1,220)	
	Salaries - Regular Total	\$ 6,770	\$ 1,220	% 21.98%	\$ 5,550	\$ 6,770	\$ 10,530	
	Fringe Benefits	\$ 950	\$ 940	% 9400.00%	\$ 10	\$ 950	\$ (940)	
	Pers/retirement	\$ 370	\$ 30	% 8.82%	\$ 340	\$ 370	\$ 600	
	Social Security	\$ 80	\$ 10	% 14.29%	\$ 70	\$ 80	\$ 140	
	Icma	\$ 10	\$ 10	% 100.00%	\$ -	\$ 10	\$ 10	
	Unemployment	\$ -	\$ -	% -	\$ -	\$ -	\$ -	

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information		
		FY 19-20 Proposed Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
070-1603-0021-005	Workers Comp Insurance	370	(110)	-22.92%	480	370	110
070-1603-0021-006	Health Insurance	1,460	470	47.47%	990	1,460	(470)
070-1603-0021-007	Life Insurance	10	-	0.00%	10	10	-
070-1603-0021-008	Disability Insurance	-	(40)	-100.00%	40	-	40
070-1603-0021-009	Dental Insurance	70	10	16.67%	60	70	(10)
070-1603-0021-011	Vision Insurance	10	-	0.00%	10	10	-
070-1603-0021-012	Medicare	90	10	12.50%	80	90	(10)
070-1606-0021-016	PERS Unfunded Liability	-	(1,150)	-100.00%	1,150	-	1,150
	Fringe Benefits Total	3,420	180	5.56%	3,240	3,420	(180)
	Contract Services						8,390
070-1603-0145-100	Miscellaneous Expenditures	500	500	100.00%	-	130	(130)
070-1603-0147-000	Clean-up Tree Maint/Watering	500	400	400.00%	100	960	(860)
070-1603-0147-303	Contractual Services - Other	900	-	0.00%	900	1,090	(190)
	Contract Services Total	1,900	900	90.00%	1,000	2,180	(1,180)
	Cemetery Maintenance						2,080
070-1603-0163-000	Cemetery Maintenance	1,500	-	0.00%	1,500	70	1,430
	Cemetery Maintenance Total	1,500	-	0.00%	1,500	70	1,430
070-1603-0193-000	Water	480	-	0.00%	480	400	80
	Water Total	480	-	0.00%	480	400	80
070-1603-0300-999	Indirect OH Costs Allocation	3,860	670	21.00%	3,190	3,190	-
	Indirect OH Costs Allocation Total	3,860	670	21.00%	3,190	3,190	-
070-1603-0350-003	Depreciation Expenditures	250	-	0.00%	250	250	-
	Land Improvement Depr Exp	250	-	0.00%	250	250	-
	Depreciation Expenditures Total	250	-	0.00%	250	250	-
070-1603-0900-031	Transfer Out To Other Funds	-	-	-	-	740	(740)
	TransferOut-Capital Proj Fd31	-	-	-	-	740	(740)
	Transfer Out To Other Funds Total	-	-	-	-	740	(740)
	PW - General Maintenance Totals	18,180	2,970	19.53%	15,210	17,020	(1,810)
	Total Expenses - Fund 70	18,180	2,970	19.53%	15,210	17,020	(3,210)
	Revenues over/ (Under) Expenses	\$ -	\$ (2,790)	-100.00%	\$ 2,790	\$ (14,500)	\$ (18,690)
							\$ (1,560)

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	
					FY 18-19	FY 18-19	Actual FY 17-18	
REVENUES								
RDA Tax Increments								
190-9701-1010-101	Property Tax RDA Property Tax Trust Fund Property Tax Total	\$ 392,520	\$ 740	0.19%	\$ 391,780	\$ 368,820	\$ (22,960)	
		392,520	740	0.19%	391,780	368,820	(22,960)	
	Total RDA Tax Increments							
RDA Use of Money / Property								
190-9704-1033-000	Interest Income Interest Income Interest Income Total	-	-	-	-	1,440	1,440	
		-	-	-	-	1,440	1,440	
	Total RDA Use of Money / Property							
	Total Revenues - Fund 190	392,520	740	0.19%	391,780	370,260	(21,520)	
EXPENDITURES								
190-1901-0119-000	Interest Expense Lease Expense Interest Expense Total	40,000	40,000	100.00%	-	-	-	
		40,000	40,000	100.00%	-	-	-	
	Total Expenditures - Fund 190							
190-1901-0134-000	Lease Expense Lease Expense Lease Expense Total	27,000	230	0.86%	26,770	26,770	-	
		27,000	230	0.86%	26,770	26,770	-	
	Total Expenditures - Fund 190							
190-1901-0135-000 190-1901-0135-132	Loan Payment To City Of Ojai Loan Payment To City Of Ojai Loan Payment To Housing Fund Totals	292,010 73,000 365,010	- - -	0.00% 0.00% 0.00%	292,010 73,000 365,010	292,010 73,000 365,010	- - -	
	RDA Capital Project Fund Totals	432,010	40,230	10.27%	391,780	391,780	-	
	Total Expenditures - Fund 190	432,010	40,230	10.27%	391,780	391,780	-	
	Revenues over/ (Under) Expenditures	\$ (39,490)	\$ (39,490)	(0)	\$ -	\$ (21,520)	\$ 21,520	
							\$ 320,030	

City of Ojai
FY 19-20 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Prior & Current Year Information			
		FY 19-20 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	
					FY 18-19	FY 18-19	FY 17-18	
RDA Successor Agency LM Housing Fund								
REVENUES								
RDA Use of Money / Property								
Interest Income								
192-9704-1033-000	Interest Income	\$ -	\$ -	-	\$ -	\$ 820	\$ 990	
Interest Income Total								
Total RDA Use of Money / Property								
Misc Refunds & Receipts								
192-9707-1044-000	Misc Refunds & Receipts	-	-	-	-	-	-	
Budgeted Use of Fund Balance								
	Misc Refunds & Receipts Total	203,070	310	0.15%	202,760	-	(202,760)	
Total RDA Misc Receipts & Refunds								
Total Revenues - Fund 191								
192-1903-0196-000	203,070	310	0.15%	202,760	820	(201,940)	990	
EXPENDITURES								
RDA - Housing Rehab Project								
192-1903-0300-999	Sewer svr charge (408 N Montg)	200,000	-	0.00%	200,000	54,100	(145,900)	
192-1903-0897-930	Indirect OH Costs Allocation	870	310	55.36%	560	560	-	
	Sewer svr charge (408 N Montg)	2,200	-	0.00%	2,200	2,100	(100)	
	Indirect OH Costs Allocation Total	203,070	310	0.15%	202,760	56,760	(146,000)	
RDA - Low Mod Housing Fund Totals								
	203,070	310	0.15%	202,760	56,760	(146,000)	2,980	
Total Expenditures - Fund 191								
Revenues over/ (Under) Expenditures								
	\$ -	\$ -	-	\$ -	\$ (55,940)	\$ (347,940)	\$ (1,990)	

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Capital Improvement Plan

One of the most important priorities of the City Council is providing quality infrastructure. The cost of maintaining streets, parks and buildings is substantial and far exceeds whatever revenue we would hope to get from gas tax and grants, even considering the new SB1 gas tax. To achieve a reasonable level of maintenance, the City needs to regularly allocate money from the General Fund to the Capital Improvement Fund.

In the FY 19-20 budget we show \$682,250 of Transient Occupancy Tax (TOT) revenue being directed from the General Fund. This amount is 20% of total TOT revenues, which varies each year. TOT has been increasing in recent years, though it will presumably level out eventually. This money is set aside first from General Fund revenues and then operations are adjusted to fit within the revenue that remains. Over time this policy may be challenging to maintain and will force some difficult decisions.

If the City Council sticks with this approach for a sustained period of time, it will be transformative for the City. For the first several years the change may not be very noticeable to the average citizen. In the long run we will transform ourselves from a City with poorly maintained infrastructure to a City with high quality roads, parks and buildings.

Approximately \$2 million was spent on streets in FY 2017-18 and approximately \$700,000 thousand is estimated to be used in FY 2018-19 and FY 2019-20 budget an estimated \$3.2 million. The CIP proposes a total investment of roughly \$12.3 million spread over the next five years.

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City of Ojai
CIP Summary Schedule
Fiscal Years 2019-23
By CIP Type

	Projected	Projected	Projected	Projected	Projected
	18-19	19-20	20-21	21-22	22-23
CAPITAL PROJECTS					
Starting Balance	\$ (307,672)	\$ 51,638	\$ 109,608	\$ 385,204	\$ 244,963
Revenues:					
Transient Occupancy Tax	669,850	682,250	699,306	716,789	734,709
Transfers from Other Funds	232,630	1,452,230	137,340	2,604,450	120,000
Interest	-	-	-	-	-
Grants	273,450	964,400	596,900	1,402,470	850,000
Donations	-	160,000	125,000	70,000	105,000
Total Revenues	1,175,930	3,258,880	1,558,546	4,793,709	1,809,709
Total Available	868,258	3,310,518	1,668,154	5,178,913	2,054,671
CIP Expenditures					
Road Overlays & Reconstruction	(131,120)	(1,176,160)	(40,000)	(1,372,450)	(40,000)
Parks	(78,680)	(635,000)	(285,000)	(97,000)	(215,000)
Complete Streets	(379,140)	(978,270)	(676,450)	(2,902,000)	(850,000)
Parking Lots	(250)	(162,000)	(27,000)	(42,000)	(16,000)
Facilities	(99,220)	(92,000)	(130,000)	(211,000)	(46,000)
Drainage	(36,590)	(75,000)	(12,000)	(222,000)	(10,000)
Transfer out to other funds & Int	(1,590)	-	-	-	-
Transit	(90,030)	(82,480)	(112,500)	(87,500)	-
Total Expenditures	(816,620)	(3,200,910)	(1,282,950)	(4,933,950)	(1,177,000)
Ending Balance	\$ 51,638	\$ 109,608	\$ 385,204	\$ 244,963	\$ 877,671
EQUIPMENT REPLACEMENT					
		359,310			
Starting Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Expenditures	-	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

City of Ojai
CIP Summary Schedule
Fiscal Years 2019-23
Combined

	Projected 18-19	Projected 19-20	Projected 20-21	Projected 21-22	Projected 22-23
CAPITAL PROJECTS					
Starting Balance	\$ (307,672)	\$ 51,638	\$ 109,608	\$ 385,204	\$ 244,963
Revenues:					
Transient Occupancy Tax	669,850	682,250	699,306	716,789	734,709
Transfers from Other Funds					
Transfers in - Recreation	-	-	-	-	-
Transfers in - Equipment	-	-	-	-	-
Transfers in - Other	232,630	1,452,230	137,340	2,604,450	120,000
Triple Flip Closeout (1-time)	-	-	-	-	-
Interest	-	-	-	-	-
Grants	273,450	964,400	596,900	1,402,470	850,000
Donations	-	160,000	125,000	70,000	105,000
Total Revenues	1,175,930	3,258,880	1,558,546	4,793,709	1,809,709
Total Available	868,258	3,310,518	1,668,154	5,178,913	2,054,671
 CIP Expenditures					
Road Overlays & Reconstruction	(131,120)	(1,176,160)	(40,000)	(1,372,450)	(40,000)
Parks					
Cap Proj	(78,680)	(635,000)	(285,000)	(97,000)	(215,000)
Recreation	-	-	-	-	-
Complete Streets	(379,140)	(978,270)	(676,450)	(2,902,000)	(850,000)
Parking Lots	(250)	(162,000)	(27,000)	(42,000)	(16,000)
Facilities	(99,220)	(92,000)	(130,000)	(211,000)	(46,000)
Drainage	(36,590)	(75,000)	(12,000)	(222,000)	(10,000)
Transit	(90,030)	(82,480)	(112,500)	(87,500)	-
Transfer Out & Int	(1,590)	-	-	-	-
Total Expenditures	(816,620)	(3,200,910)	(1,282,950)	(4,933,950)	(1,177,000)
Ending Balance	\$ 51,638	\$ 109,608	\$ 385,204	\$ 244,963	\$ 877,671

City of Ojai

Proposed 5-Year Capital Improvement Plan - By Other Funding Source (non-Fund 31/TOT)

Acct	Priority	Projected				
		FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
		\$	\$	\$	\$	\$
Project Name						
Non Fund 31/TOT Funding:						
STP Grant - Collector/Arterial Overlays						
AB939 Rubber AC Funding (up to 10%)						
Fund 27 (Remaining Art 8c funds - closeout)						
Gas Tax (HUTA, inc SB1)						
Road Overlays -see Multi Year Plan (inc design/QA)	A	131,120	303,410	40,000	700,000	40,000
Road Overlay & Reconstruction Total:	A	131,120	1,176,160	40,000	1,372,450	40,000
Parks						
Libbey Park						
Remodel Restrooms		2,500	212,500	212,500	-	-
Turf Hill - expanded w/new artifical turf		-	-	-	12,000	-
Sewer Line Pump System	B	-	17,500	17,500	-	-
Pergola timber replacement	B	-	40,000	-	-	-
Libbey Bowl Shade	done	-	20,000	-	-	5,000
Boyd Center/Martin Gym:						
Boyd Roof - Flat Section	A	22,000	-	-	-	-
Boyd Roof - Steep Section		-	-	55,000	-	-
Gymnastics Equipment	B	10,000	-	-	-	-
Gym Roof		44,180	-	-	60,000	-
Sarzotti Park						
Picnic area canopy & pad	done	-	-	-	-	-
Field #1 Light Poles	B	-	70,000	-	-	-
Outdoor Basketball/Futsal Court (no lights)	A	-	275,000	-	-	-
Ball Fields Renovation		-	-	-	-	40,000
Rehab Gym Floor	done	-	-	-	-	15,000
New Playground (no CDBG)		-	-	-	25,000	155,000
Parks Total:		78,680	635,000	285,000	97,000	215,000
Complete Streets:						
Bryant Industrial Area Plan - Pearl St. Extension					1,500,000	-
TDA Art 3 Grant - Bike/Ped Improvements						
Bike Trail Xings Safety Imp (TDA+AB939) [FY13]	A	9,340	-	-	-	-
Grand Ave Bike & InterX Improvement [FY14/15]	B	-	10,000	60,000	50,000	-
Complete Streets Master Plan	done	-	-	-	-	-
Bike Lane Striping		-	-	20,000	20,000	-
RRFBs:						
Whisp Oaks Ped Xing/Ojai Ave [FY15/16 TDA]	A	30,810	-	-	-	-
NHS/Maricopa Ped Xings RRFBs	A	204,980	-	-	-	-
Canada/Blanche/Park RRFBs	A	1,030	-	-	-	-
Arcade (E. End)/Montgomery RRFBs	B/C	-	-	70,000	-	-
ADA Implementation Plan (see Fund 10)	partial					
ADA - Implement Facilities (in paving/TDA Art3)		21,800	-	-	-	-
ADA Sidewalk Fix - S. Montgomery at Agave M	done	-	132,000	-	-	-
Bike Trail Bridge at Fox Canyon Barranca	C	-	47,273	74,450	-	-
ATP - Programming Consultant	A	8,050	7,000	7,000	7,000	-
ATP - Prelim Design & Outreach	A	32,940	10,000	10,000	-	-
ATP - NEPA & ROW	A	-	45,000	45,000	-	-
ATP - Design Suport/Review	A	10,000	25,000	20,000	25,000	-
ATP - Demonstration (\$430k grant)	A	-	442,000	10,000	-	-
ATP - PS&E (\$330k grant)	A	60,000	260,000	10,000	-	-
ATP - Construction (\$2.5M grant)(1/2021 CTC A	A	-	-	350,000	1,300,000	850,000
Parking Signage (wayfinding)		190	-	-	-	-
Complete Street Total:		379,140	978,273	676,450	2,902,000	850,000

City of Ojai

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Acct	Priority	Projected				
		FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Parking Lot Maintenance						
W. Libbey Lot (W of fountain)	done	-	8,000	-	-	-
Signal/Matillija (Rainbow Br)	done	-	10,000	-	-	-
Matillija/Aliso (Farmers Mkt)	done	-	-	12,000	-	-
Lower Libbey (mill/fill)	B	-	65,000	-	-	-
Plaza Alley (S. of Matillija, N of Chevron)	done	-	-	5,000	-	-
Plaza (S. of Matillija)	done	-	8,000	-	-	-
Signal St. leased lot (adjacent to PO)	B	-	6,000	-	-	-
Police Dept	B	-	8,000	-	-	-
Sarzotti - north lot	done	-	-	-	-	8,000
Sarzotti - south lot	done	-	-	-	-	8,000
Park n ride	B	-	-	10,000	-	-
PW Yard - upper/lower parking lots	B	-	35,000	-	-	-
PW Yard - steep drive		250	-	-	30,000	-
Rotary Park		-	12,000	-	-	-
Matillija/Aliso (Farm Mkt -north)		-	-	-	12,000	-
Plaza (alley to restrooms)		-	10,000	-	-	-
Parking Lots Total:		250	162,000	27,000	42,000	16,000
Facilities						
Museum						
New Walk Thru Gates (Ojai Ave and Blanche)	A	8,000	-	-	-	-
Chapel Roof	C	-	-	-	32,000	-
West section, low slope roof (steep ok)	A	46,860	-	-	-	-
HVAC - [consider ops budget \$8k/year]	A	-	-	-	22,000	-
City Hall						
Roof Fix (easterly portion, plus portico)	A	44,360	-	-	-	-
Council Dais	B	-	3,000	-	-	-
Chamber Curtains		-	4,000	-	-	-
Replace Rugs		-	-	50,000	40,000	-
Replace Front Arbor		-	18,000	-	-	-
Public Works Yard	C	-	-	50,000	5,000	40,000
Trash Enclosure Roof for Lower Yard (NPDES)		-	-	-	14,000	6,000
Upper Yard Crew Roof - Replace		-	-	-	-	-
Lower Yard Equipment Roof		-	-	-	-	-
Cemetery Master Plan		-	22,000	-	-	-
Police Dept						
Police Dept - Paint Trim/arbor		-	-	-	13,000	-
HVAC w Roof		-	-	30,000	30,000	-
Arcade						
Paint Arcade (out&inside)		-	45,000	-	-	-
Roof		-	-	-	55,000	-
Facilities Total:		99,220	92,000	130,000	211,000	46,000
Drainage (Fund 25)						
Sierra Water Study						
Drainage Study Update (last was 1979)	B	36,590	-	-	-	-
Video Inspection CMP/RCP Drains	B	-	55,000	-	-	-
Repair CMP/RCP per video Inspect	B	-	5,000	-	-	-
Concrete floor end 54" ACMP (under Arcade)	B	-	-	-	150,000	-
Re-Line Arcade 54" ACMP	done	-	-	-	20,000	-
Trash Excluders (30 total, 3/yr for 10 yrs, end FY2	partial	-	15,000	12,000	12,000	10,000
Drainage Total:		36,590	75,000	12,000	222,000	10,000
Transit (Fund 24)						
Electric Main Gate & Fencing/Security	A	56,600	-	-	-	-
Washdown Pad/Paving(GCTD/Art 4 Cap Fun	B	13,430	57,480	-	-	-

City of Ojai

Proposed 5-Year Capital Improvement Plan - By Other Funding Source (non-Fund 31/TOT)

Acct	Priority	Projected				
		FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
		\$	\$	\$	\$	\$
Auto Voice Announcer (GCTD/Art 4 Cap Fu 002)	B	20,000	-	-	-	-
Trolley Stop - Add'l & Improvements (CMAQ 004)	C	-	25,000	112,500	87,500	-
<i>Transit total:</i>		90,030	82,480	112,500	87,500	-
Transfers to Other Funds & Interest						
Interest		1,590	-	-	-	-
Capital Transfer to Fund 33		-	-	-	-	-
<i>Equipment total:</i>		1,590	-	-	-	-
Total Expenses:		816,620	3,200,913	1,282,950	4,933,950	1,177,000
check:		(190,520)	-	-	-	(2,000)
Revenue Source:						
Fund 31 - General Revenues						
TOT Revenue		669,850	682,250	695,900	709,820	700,530
Subtotal- Fund 31		669,850	682,250	695,900	709,820	700,530
Transfer from Other Funds:						
Libbey Bowl Fund (11)		-	20,000	-	-	-
Transit Capital Fund (24)		13,430	57,480	-	105,000	-
General Fund - AB939 (Deferred Revenue)		105,000	188,750	62,000	171,410	120,000
Transfer from GF - Pub Art		7,000	-	-	-	-
Drainage Fund (25)		-	55,000	-	210,000	-
Gas Tax Fund (22)		-	699,000	-	588,040	-
Traff Mitig Fund (010 Def Rev)		48,670	-	-	-	-
General Fund		-	-	75,340	-	-
Misc Funds		58,530	432,000	-	1,530,000	-
<i>Subtotal Transfers:</i>		232,630	1,452,230	137,340	2,604,450	120,000
Other Income						
Donation		-	160,000	125,000	70,000	105,000
Total Other Income		-	160,000	125,000	70,000	105,000
Grants:						
Prop 68/Rec Dept		-	200,000	-	-	-
CalRecycle Bev Grant		-	-	32,850	-	-
TDA Art 3 Grant		49,850	12,270	41,450	25,000	-
CMAQ/ATP/STP Grant		167,000	752,130	522,600	1,377,470	850,000
Prop 1B Grant		56,600	-	-	-	-
<i>Subtotal Grants:</i>		273,450	964,400	596,900	1,402,470	850,000
Total Revenue:		1,175,930	3,258,880	1,555,140	4,786,740	1,775,530
Exp		816,620	3,200,913	1,282,950	4,933,950	1,177,000
Net revenue (loss)		359,310	57,967	272,190	(147,210)	598,530

City of Ojai - Equipment Replacement 5-Year Plan							
Fund 33 Equipment Replacement Summary							
Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
Equipment & Technology							
Beginning Fund Balance	\$ 70,827	\$ 44,440	\$ 69,300	\$ 94,710	\$ 94,520	\$ 139,730	
Revenues	-	40,000	40,710	40,710	40,710	40,710	
Grant Revenues	37,663	670	30,000	-	-	-	
Transfer in from Other Fund	40,423	32,580	20,000	20,000	20,000	20,000	
Total Revenues	78,086	73,250	90,710	60,710	60,710	60,710	
Total Available	148,913	117,690	160,010	155,420	155,230	200,440	
IT Expenditures	28,143	28,850	65,300	55,900	5,500	5,000	
Equipment expenditures	76,332	19,540	-	5,000	10,000	36,000	
Total expenditures	104,475	48,390	65,300	60,900	15,500	41,000	
Estimated ending fund balance	44,438	69,300	94,710	94,520	139,730	159,440	
Vehicles & Rolling Stock (See Detailed Schedule)							
Beginning Fund Balance	169,988	313,560	296,060	252,900	269,540	253,180	
Revenues	70,117	68,540	62,640	62,640	62,640	62,640	
Interest Income	1,370	930	-	-	-	-	
Sale of Assets	-	11,200	-	-	-	-	
Transfer in from Fund 31	75,830	-	-	-	-	-	
Total Revenues	147,317	80,670	62,640	62,640	62,640	62,640	
Total Available	317,305	394,230	358,700	315,540	332,180	315,820	
Vehicle Expenditures	3,745	98,170	105,800	46,000	79,000	44,000	
Total expenditures	3,745	98,170	105,800	46,000	79,000	44,000	
Estimated ending fund balance	313,560	296,060	252,900	269,540	253,180	271,820	
Total Fund 33							
Beginning Fund Balance	240,815	358,000	365,360	347,610	364,060	392,910	
Revenues	70,117	108,540	103,350	103,350	103,350	103,350	
Grant Revenues	37,663	670	30,000	-	-	-	
Interest Income	1,370	930	-	-	-	-	
Sale of Assets	-	11,200	-	-	-	-	
Transfer in from othe funds	116,253	32,580	20,000	20,000	20,000	20,000	
Total Revenues	225,403	153,920	153,350	123,350	123,350	123,350	
Total Available	466,218	511,920	518,710	470,960	487,410	516,260	
IT Expenditures	28,143	28,850	65,300	55,900	5,500	5,000	
Equipment expenditures	76,332	19,540	-	5,000	10,000	36,000	
Vehicle Expenditures	3,745	98,170	105,800	46,000	79,000	44,000	
Total expenditures	108,220	146,560	171,100	106,900	94,500	85,000	
Estimated ending fund balance	\$ 357,998	\$ 365,360	\$ 347,610	\$ 364,060	\$ 392,910	\$ 431,260	

Fund 33 - IT, VEHICLE & EQUIPMENT Replacement Plan

Description	Priority	1	2	3	4	5
		FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
HARDWARE - Network Servers						
Servers		15,270	11,000	-	-	4,000
Workstations by Dept						
City Manager Dept		-	4,900	900	-	-
Community Development		-	4,700	900	1,700	-
Finance Dept		-	2,900	3,600	-	-
City Clerk		-	900	-	-	-
Public Works Dept		-	3,400	3,600	2,900	-
Rec Dept		-	-	2,700	900	-
Total Workstations		-	16,800	11,700	5,500	1,000
Network Infrastructure						
Server Room Fire Suppression System	B	10,370	15,000			
New Network Backup Solution	A	3,210				
Libbey Park Fiber Optic (Crew>PD>Libbey Bowl)	B	-	2,500			
Subtotal:		13,580	17,500	-	-	-
HARDWARE Subtotal		28,850	45,300	11,700	5,500	5,000
PEG Equipment						
Server (non-Windows domain)	A			23,000		
Rebuild Council Chamber AV Record System	B	-	20,000	20,000		
Replace AM 1610 Computer	B	-		1,200		
Total IT Expenditures		28,850	65,300	55,900	5,500	5,000
Equipment						
Electric Vehicle Charging Station (<i>if demand warrants</i>)		1,010	-	-	10,000	-
PW Yard backup generator				5,000		
PW IT lpg generator					6,000	
City Hall lpg generator (xfer switch FY18/19)	B	-			30,000	
Battery/Electric - Landscaping & Yard Equip		5,950				
Libbey Bowl Backup Batteries		12,580				
Total Equipment Expenditures		19,540	-	5,000	10,000	36,000
Total IT & Equipment Replacement Exp		48,390	65,300	60,900	15,500	41,000
Grants/Other Revenue:						
PEG		20,000	20,000	20,000	20,000	20,000
Transfer from Other Funds		52,580	40,710	40,710	40,710	40,710
APCD for EV Chargers		670	-	-	-	-
APCD for Electric Landscaping Equipment		-	30,000	-	-	-
Subtotal:		73,250	90,710	60,710	60,710	60,710
Total Equipment		\$ 24,860	\$ 25,410	\$ (190)	\$ 45,210	\$ 19,710

**City of Ojai
Annual Vehicle Replacement Reserve
As of 6/20/10**

Vehicle Inventory										Estimated Replacement Cost Per Year									
Year Placed in Service	Vehicle Year	Make	Model	Unit #	Balance in Reserve			Remaining Balance	Over/under Replace Reserve	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Thereafter	Total		
					Total Collected FY 14-19	Total Expended	Unit												
City Hall	2016	Ford	Fusion	506	\$ 5,600	\$ -	\$ 5,600	\$ 15,400									\$ 21,000	\$ 21,000	
Police	1999	Kustom	Radar Trailer	518	6,000	-	6,000	19,000									25,000	25,000	
Public Works																			
2001	Ford	F-250 Pickup	707	9,000	-	9,000	21,000										30,000	30,000	
2000	GMC	Dump Truck	1,600	-	1,600	13,400											15,000	15,000	
2001	Ford	F-550 Bi-Fuel Dump Truck	913	7,200	-	7,200	10,800										18,000	18,000	
1998	Chevrolet	3500 Dump Truck	903	4,200	-	4,200	17,800										22,000	22,000	
1962	Chevrolet	6000 Bucket Truck	910	5,400	-	5,400	16,600										22,000	22,000	
	Ford	F-450 Bucket Truck	911	8,400	-	8,400	26,600										35,000	35,000	
	F-162-Axle Trailer	802	1,200	-	1,200	3,800											5,000	5,000	
1988	Hautette	853 Loader	809	7,800	-	7,800	30,200										38,000	38,000	
1988	Bobcat	Bobcat accessories		5,400													22,000	22,000	
2020	Sealmaster	Slurry Trailer		3,600													14,000	14,000	
2020	Sealmaster	Pothole Trailer (hot AC patching, R.R.)															38,000	38,000	
2020	Cratco	420 D Loader/Backhoe	810	36,000	-	36,000	84,000										14,000	14,000	
2020	Caterpillar	Stringing Machine															120,000	120,000	
2020		Trailer'd lawn Aerator															11,000	11,000	
2005	Ford	Escape Hybrid	516	9,000	-	9,000	14,000										4,000	4,000	
2018	Ford	F-150 4x4 Pickup	906	13,200	-	13,200	8,800										23,000	23,000	
1987	Ford	F-150 Bi-Fuel Pickup	914	9,000	-	9,000	13,000										22,000	22,000	
2004	Ford	Transit Connect	514	3,000	-	3,000	19,000										22,000	22,000	
2019	Ford	Transit Connect	915	1,500	-	1,500	35,332										22,000	22,000	
2019	Ford	Panel Van (new for Miguel)	916	1,400	-	1,400	32,840										34,240	34,240	
2011	Ford	F-150 Bi-Fuel Pickup	912	9,000	-	9,000	13,000										22,000	22,000	
2003	Ford	F-150 Pickup	902	1,500	-	1,500	20,500										22,000	22,000	
	Ford	E-150 Pickup	509	9,000	-	9,000	13,000										22,000	22,000	
1993	Ford	Ranger Pickup	504	6,000	-	6,000	14,000										20,000	20,000	
1997	John Deere	Gator 4x6	512	6,600	-	6,600	4,400										11,000	11,000	
Recreation																			
1996	Ford	Econoline Passenger Van	505	13,800	-	13,800	21,200										35,000	35,000	
1999	Carson	8 Ft. Box Trailer	517	1,200	-	1,200	3,800										5,000	5,000	
1991	Ford	Econoline Passenger Van	512	10,800	-	10,800	16,200										27,000	27,000	
2002	Toyota	Tacoma 4x2	513	4,200	-	4,200	5,800										10,000	10,000	
1995	Ford	15 Passenger van	510	5,400	-	5,400	7,600										13,000	13,000	
2016	Ford	15 Passenger van	520	10,800	-	10,800	16,200										27,000	27,000	
1984	Carson	10 Ft. Box Trailer	519	8,400	-	8,400	22,600										31,000	31,000	
		General Government		1,200	-	1,200	3,800										5,000	5,000	
				226,400	-	217,400	543,672										35,000	35,000	
Trolley																			
2011	Ford	F-250 Pickup	904	4,200	-	4,200	13,149										5,000	5,000	
1984	Ford	TH!NK- EV 2-Door	515	1,200	-	1,200	1,300										2,500	2,500	
		Transit Fund		5,400	-	5,400	\$ 14,449										\$ 19,849	\$ 19,849	
Total Fund 33				\$ 231,800	\$ -	\$ 222,800	\$ 558,121										\$ -	\$ -	
FUND 24 - Transportation Equipment Fund																			
2006	Molly	Trolley	Transit 8	33,000	-270,000	(237,000)	(402,000)										165,000	165,000	
2011	HomeTown	Trolley	Transit 9	33,000	-270,000	(237,000)	(402,000)										165,000	165,000	
2011	HomeTown	Trolley	Transit 10	33,000	33,000	(33,000)	(152,000)										165,000	165,000	
2019	2018	HomeTown	Transit 11	33,000	33,000	(33,000)	(132,000)										165,000	165,000	
2019	2018	HomeTown	Trolley	48,654													243,270	243,270	
			Total	\$ 231,800	\$ -	\$ 222,800	\$ 558,121									\$ 486,540	\$ -	\$ -	
																	\$ 660,000	\$ 660,000	