

City of Ojai

Adopted

Municipal Budget

Fiscal Year 2018-2019

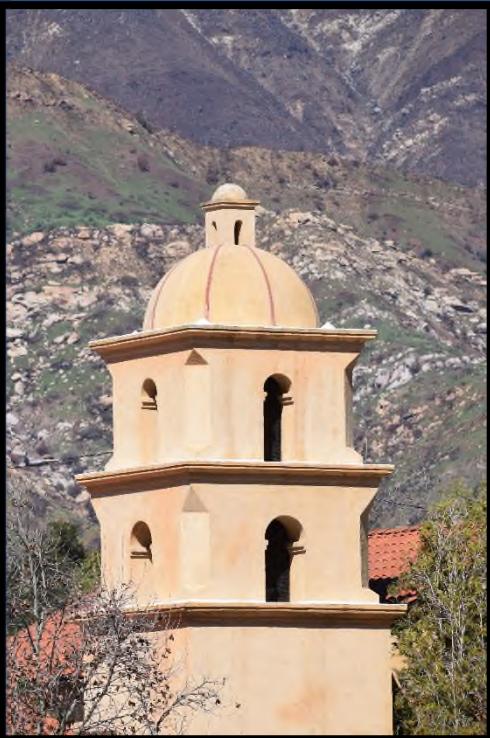


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City Manager's Budget Message

Last year's budget document included a statement that "the projection for next year looks reasonably clear of significant issues, but we watch carefully for signs of problems so that we can adjust quickly if necessary."

Fiscal Year 2017-18 (FY 17-18) certainly became a challenging year for the City of Ojai when the City was surrounded, threatened, and impacted by the Thomas Fire, which became the largest California wildfire in recorded history. The Thomas Fire resulted in evacuations of the City and surrounding areas and significant business closures, and impacted not just our economy, but our way of life.



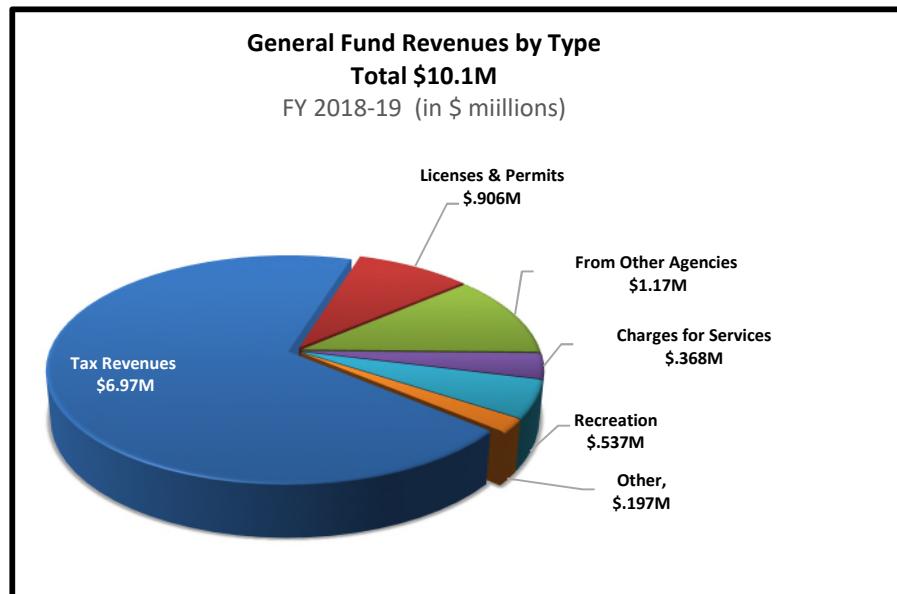
However, the City of Ojai, and the Ojai Valley as a whole, persevered and showed its resiliency. Likewise, through prudent and conservative fiscal management, the City was able to adjust quickly, and we anticipate closing out the Fiscal Year with annual revenues approximating expenditures. However, FY 17-18 serves as a warning to continue to budget prudently and conservatively moving forward, particularly with how we manage our existing resources and balance that against the rising cost of doing the City's everyday business.

The City's budget document is a summary of the various items included in the budget. It is one of the most important policy documents that the City Council must address because it makes the choices about how the City will use its limited resources for the coming year.

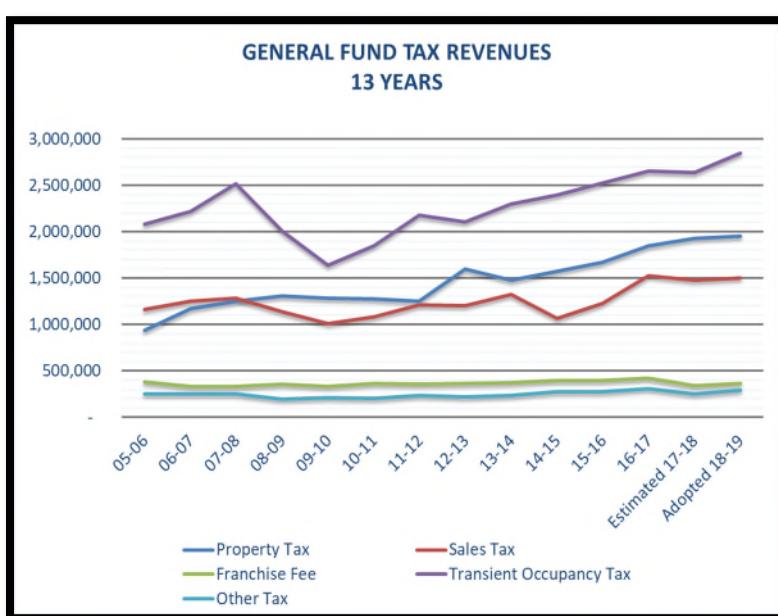
General Fund:

The FY 18-19 adopted budget is balanced. Staff projects an increase in revenues, from approximately \$9.43 million in FY 17-18, to approximately \$10.1 million in FY 18-19, with approximately \$6.97 million derived from tax revenues (see chart to the right). The remaining \$3.17 million comes from Licenses and

Permits, Charges for Services, Recreation Fees, and other revenues.



General fund tax revenue trends are shown in the table below. This table shows a high-level overview of tax revenue trends over the last 13 years, including Property Tax, Franchise Fees, Sales Tax, Transient Occupancy Tax (TOT) (including the TOT transfer to Fund 31), and other taxes.

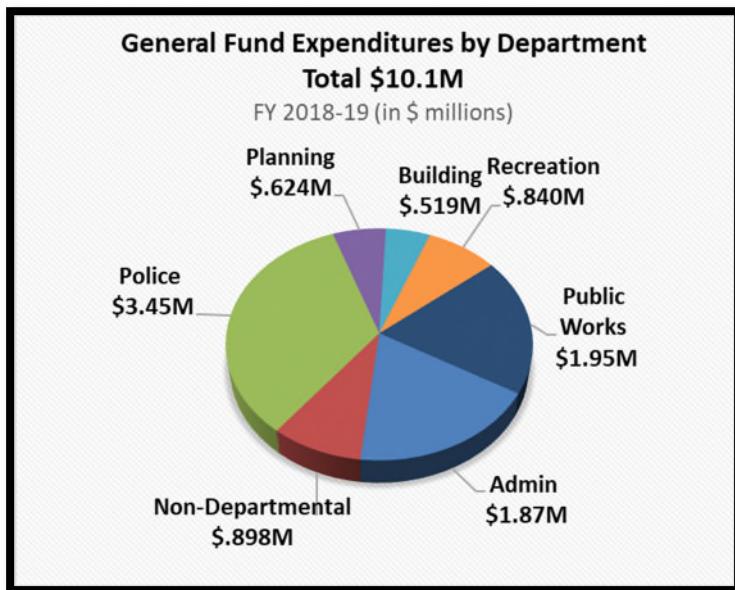


This chart shows that most General Fund tax revenues are expected to increase in Fiscal Year 18-19, continuing a trend of increases over the last 4 years. Our most recent projections indicate that we will have a slight overall increase in revenues in FY 17-18, even after accounting for the Thomas Fire. We are budgeting an approximate 2.8% increase over the prior year budgeted tax revenues.

Staff proposes approximately \$10.1 million in expenditures

for FY 18-19. This is a \$700,000 increase from the \$9.4 million budgeted in FY 17-18. The breakdown of expenditures by department is shown in the table on the next page.

Note: The “Administration” category in the Expenditures chart includes the following

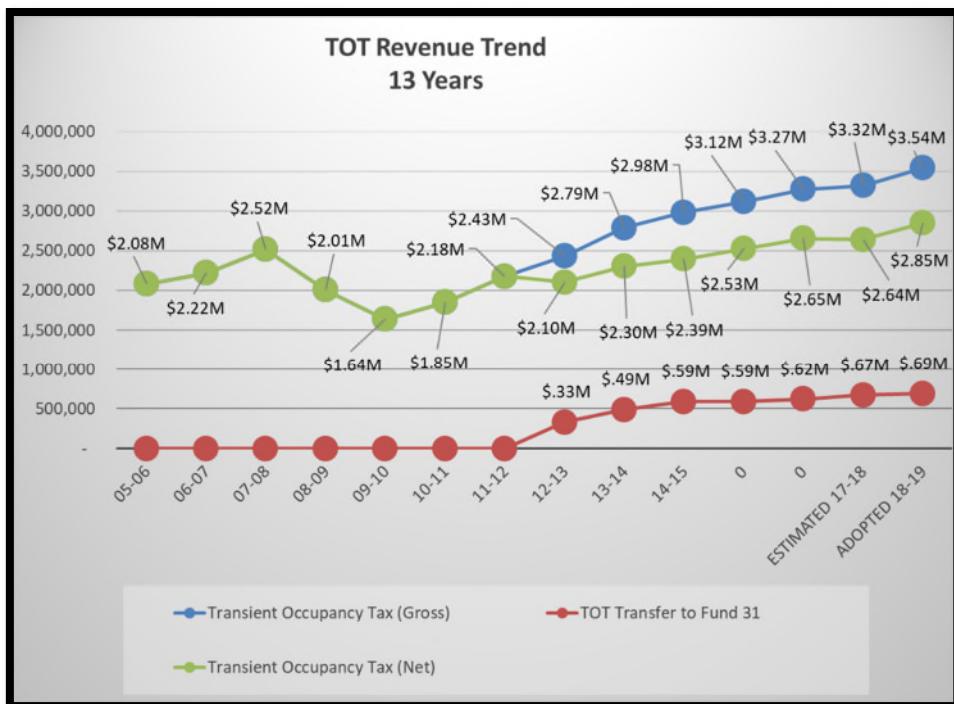


travel and tourism. In FY 17-18, TOT and Sales tax revenues are both projected to be under budget due to the impacts of the Thomas Fire, which resulted in a temporary closure of many hotels, restaurants and other businesses in December 2017 and January 2018. As of the writing of this budget message, a major hotel within the City remains closed. This should serve as a reminder of the importance of prudent financial planning, as most indications last year were that TOT and Sales Tax would easily surpass prior highs. We have seen this happen in the past, as in 2003, when the Ojai Valley Inn and Spa, a major contributor to the City's TOT revenues, was closed for renovation for an extended period. During this period, City operations were curtailed, and reserves were essentially depleted. From 2005 to 2008, the Inn was reopened and the City was able to begin to replenish reserves. The trend was interrupted by the Great Recession,

departments: City Council, City Manager, Finance, City Attorney, City Clerk, and City Treasurer, and Non-departmental.

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 32.8% of General Fund revenues, and related sales tax revenues. As a result, the City is subject to potentially significant shifts in revenues depending on how the economy is affecting



starting in 2008-2009, but had steadily climbed prior to the Thomas Fire. Early indications are that TOT and Sales Tax revenues appear to be recovering, but this is important information to keep in mind when budgeting or determining “adequate” reserve levels.

Commitment to Infrastructure:

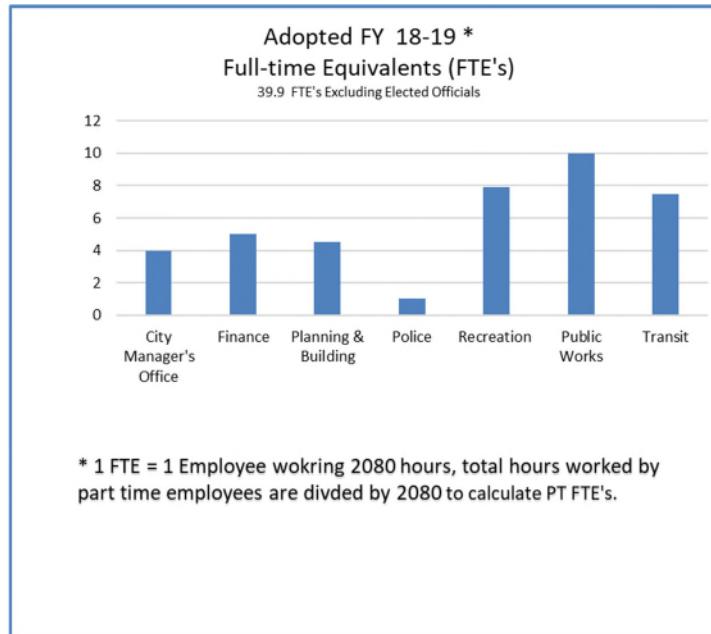
As City revenues have improved in recent years, the City Council made strategic decisions about how to structure the budget for the future. The most pressing issue was to provide secure, on-going funding to maintain infrastructure, especially streets. The Council decided to keep City operations lean, and 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 \$660,000 for FY 2017-18. This is a slight decrease from the \$690,000 FY 2017-18 adopted budget. Although most of the decrease was due to the Thomas Fire, it is important to note that the Tourism Business Improvement District, which had been created to increase tourism and therefore TOT revenue, ended in October of 2017, and may have also had an effect on TOT revenues. Staff will closely watch these revenues in the future, and provide information on any significant changes.

The City has continued to transfer 20% of TOT revenues to Fund 31 for Capital Improvement Projects (as indicated in the chart on the bottom of page 3). Staff projects approximately \$712,500 of TOT revenues will be transferred to Fund 31 this year. 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 its grant applications.

Operational Efficiency:

The flip side of setting aside the 20 percent TOT transfer for capital improvements is the reduction in funds that are available for City operations. The FY 16-17 budget began to reverse that trend with the goal of strategically restoring staffing levels to near pre-recession levels. This trend was continued in FY 17-18, and no additional positions are being recommended for FY 18-19. However, staff will continue to look for ways to increase productivity. One focus in FY 17-18 that will likely continue is a focus on using technology more efficiently. In FY 17-18, staff began contracting with sales tax consultants to get accurate information quickly, and reduce time spent by staff analyzing that data. The City also launched Accela permitting software, and Granicus video streaming and archiving software. Both of these programs should make it easier for the City and its residents to quickly find information, and reduce the amount of time staff spends preparing reports. For FY 18-19, the City is looking into additional technologies to build on this.

Currently, 15 of the City's 29 full-time budgeted positions are on a five-day, 40-hour work schedule; 14 employees remain on a four-day, 36-hour work schedule. Customer service focused positions have typically been converted to the 40-hour work schedule, while internal service positions remain on a 36-hour work schedule. The budget includes 39.9 Full-time Equivalent positions for the City (excluding elected officials). This is in line with FY 16-17 and FY 17-18. The City continues to contract with Ventura County Sheriff's Department for Police Services, which is reflected in the FTE chart above. The City has not added any positions in the last year, and has not budgeted any additional positions but has instead focused on filling key positions. These positions will help the City improve the quality of service and information provided to our residents, without adding additional expenditures to the City's budget.



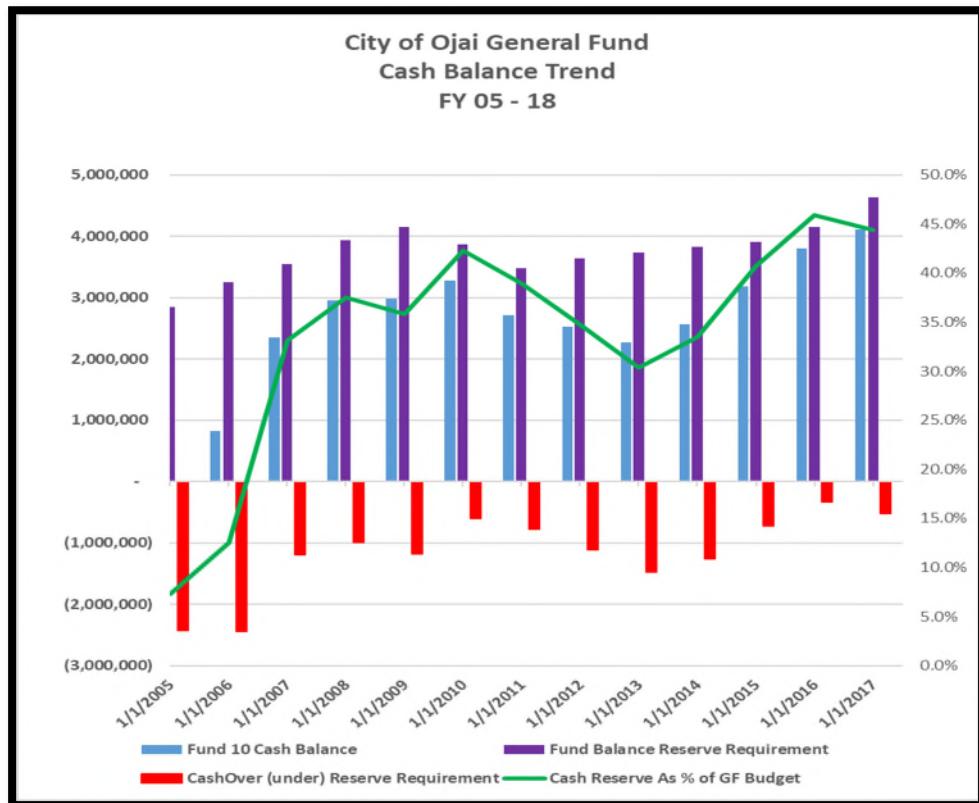
Planned Equipment Replacement:

Another part of efficiency is making sure that existing employees have the tools needed to do their jobs in the most productive way possible. Starting in FY 2013-14 a replacement fund was established for vehicles and in FY 15-16, a fund was established for replacement of equipment and technology. The goal is to accumulate enough money to replace vehicles and equipment toward the end of their useful lives, when repair costs accelerate and current technology no longer serves the needs of the City. That practice has been continued in this budget to address these needs. The budget includes transfers from the General Fund and the Transportation Fund, totaling approximately \$68,540 for vehicle replacement, and \$40,000 for equipment and technology.

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. The City Council policy is to have General Fund reserves equal to 50 percent of the annual General Fund appropriations. Additionally, staff has set a goal to maintain General Fund cash balances equal to 50% of the General Fund appropriations.

For FY 18-19, staff anticipates that the General Fund appropriations will total \$10.1 million, which means that the reserve goal would be approximately \$5.05 million.



The actual cash balance at June 30, 2017, per the City's audited financial statements, was \$3.42 million and General Fund reserves were \$3.51 million. Staff discovered that the fees collected for the General Plan update were not shown as Assigned Fund Balance in the financial statements and \$100,000 Committed Fund Balance should be returned to reserves; therefore, 6/30/17 reserves will be reduced approximately \$60,000 (net) to \$3.45 million. It is anticipated that the City will end the fiscal year with General Fund reserves of approximately \$3.58 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.

Staff has worked with the City Treasurer to develop an investment plan to provide the cash needed for current operating needs as well as long-term needs. This plan will allow the City to invest funds in investment vehicles that will improve the yield on the investments as well as provide cash for future needs and emergencies. The plan will be evaluated annually and updated as needed. Actual investments will be evaluated in comparison to the established plan monthly in the Treasurer's report.

Economic Outlook:

There are several concerns that need to be considered in preparing the current and future budgets. The following are five of the most pressing concerns for the foreseeable future:

- **Public Safety Costs** - 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**– Current economic indicators and analysis by several trusted economists do not point to a recession in the immediate future. Regardless, economic cycles always include downturns at some point, and as FY 17-18 showed us, we should always be prepared for natural disasters that could greatly impact our economy. Although some experts state that the recent fire should limit our exposure to another major fire in the immediate future, other natural disasters, such as earthquakes, 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.
- **Water Issues** – The City has recently considered several proposals aimed at water conservation or drought impacts, including a request to help fund a drought economic impact study. City Council will need to determine what level of funding to commit to these issues, and which other expenditure budgets would need to be reduced to offset these costs.
- **Pension costs** – Recent changes made by CalPERS will result in an estimated \$150,000 annual increase in pension costs to the City by FY 22-23. The City took one step towards addressing this issue in FY 17-18, by requiring that “classic” employees pay 1 percent of their PERS contribution, partially off-setting a 2% cost of living increase. In 2012, the State of California enacted the Public Employees’ Pension Reform Act (PEPRA) for new members of the CalPERS system after January 2013 (PEPRA employees) to reduce long-term pension costs and ensure that the plan has sufficient assets to fund promised future benefits. These changes by the state will result in future cost reductions as PEPRA employees receive reduced pension benefits and are required to pay the entire employee portion of their pension contributions.
- **OPEB Retiree Medical** – 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 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 many of the current work force as they retire in the coming years. In FY 18-19, the City proposes continuing the trend of contributing \$100,000 per year to the OPEB trust for future retiree medical premiums. These annual \$100,000 contributions are anticipated to begin to reduce the accrued long-term liability as early as FY 2018-19 but the actual projections will not be available until year-end. OPEB retiree medical plans are required to have an actuarial valuation completed every two years and the actuarial report is anticipated around June 30.

Budget Format:

The layout and presentation of the budget was revised for the FY 17-18 budget to allow 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 less \$9.6 million departmental expenditures resulting in \$1.15 million in "net income from operations". The budget also includes the following "non-operating" expenditures resulting in \$900,000 "net income before transfers":

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

After the following transfers, the budget results in "Net Income" of \$400:

- \$ 38,020 Transfer to Equipment & Technology Replacement Fund
- 65,900 Transfer to Vehicle Replacement Fund
- 91,710 Transfer to Capital Projects Fund
- 712,500 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.
- **General Fund departmental comparison from FY18 Final Budget to FY19 Budget** – This schedule highlights the more significant General Fund items that changed from the prior year budget to the FY18 budget.

- **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 – Budget by Fund Detail – This is a new section of the budget which includes the following:

- **FY 18-19 Adopted 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,



Steve McClary,
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, 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 18-30 on June 12, 2018 and is attached in its entirety.

City of Ojai

2018-19 Investment Policy



**Adopted by City Council
June 12, 2018
Resolution No. 2018-30**

**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. and 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.

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	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 Certificates of Deposits – FDIC Insured	53630 et seq.	80%	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 \$245,000 per institution Amounts up to \$250,000 per institution are insured by the FDIC;
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
Adopted FY 19 Budget With Comparison to FY18 Amounts
ADOPTED BUDGET

Proposed Budget				Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
REVENUES							
Tax Revenues							
Property Tax	\$ 1,953,710	\$ 55,910	2.95%	\$ 1,897,800	\$ 1,931,170	\$ 33,370	\$ 1,849,980
Sales Tax	1,500,000	50,700	3.50%	1,449,300	1,477,890	28,590	1,527,570
Transient Occupancy Tax	* 3,562,510	92,230	2.66%	3,470,280	3,302,110	(168,170)	3,321,480
Franchisee Fees	368,250	6,610	1.83%	361,640	339,390	(22,250)	417,540
Other tax revenues	295,840	890	0.30%	294,950	257,440	(37,510)	260,570
Total Tax Revenues	7,680,310	206,340	2.76%	7,473,970	7,308,000	(165,970)	7,377,140
Licenses & Permits							
Planning Fees	123,570	93,430	309.99%	30,140	21,630	(8,510)	25,940
Building & Safety Permits	335,550	158,120	89.12%	177,430	322,300	144,870	160,950
Developer Fees	144,430	30,290	26.54%	114,140	95,400	(18,740)	115,040
Plan Check Fees	223,440	74,360	49.88%	149,080	219,060	69,980	120,320
Other Licenses & Permits	79,010	(3,560)	-4.31%	82,570	25,630	(56,940)	61,740
Total Licenses & Permits	906,000	352,640	63.73%	553,360	684,020	130,660	483,990
Revenue From Other Agencies							
Motor Vehicle In Lieu	857,560	29,930	3.62%	827,630	832,580	4,950	783,950
AB 939 Fees/SRRE	109,100	(39,390)	-26.53%	148,490	109,090	(39,400)	246,600
SLESF "COPS" Funding	100,000	-	0.00%	100,000	106,500	6,500	120,570
Other revenue	103,750	(61,940)	-37.38%	165,690	182,860	17,170	78,440
Total Revenues From Other Agencies	1,170,410	(71,400)	-5.75%	1,241,810	1,231,030	(10,780)	1,229,560
Charges For Current Services							
Indirect OH Cost Allocations	222,360	7,150	3.32%	215,210	215,210	-	239,530
Other	145,790	29,170	25.01%	116,620	83,570	(33,050)	72,410
Total Charges for Current Services	368,150	36,320	10.95%	331,830	298,780	(33,050)	311,940
Other Revenues							
	196,690	77,030	64.37%	119,660	257,030	137,370	152,760
Recreation Program Revenues							
Recreation Program Revenue	220,440	(26,460)	-11.17%	236,900	237,990	1,090	270,580
Recreation Classes Revenue	125,800	12,600	11.13%	113,200	139,250	26,050	137,080
Day Camps	125,000	(5,000)	-3.85%	130,000	112,370	(17,630)	147,510
Other Recreation	66,000	6,000	8.57%	70,000	73,250	3,250	76,360
Total Recreation Revenues	537,240	(12,860)	-2.34%	550,100	562,860	12,760	631,530
Total General Fund Revenues	* 10,858,800	588,070	5.73%	10,270,730	10,341,720	70,990	10,186,920
<i>* Includes 100% of Transient Occupancy Tax</i>							
EXPENDITURES							
SALARIES & BENEFITS							
Salaries	2,410,510	67,720	2.89%	2,342,790	2,202,410	140,380	2,115,400
PERS	346,660	(40,416)	-10.44%	387,076	365,480	21,600	365,240
PERS Unfunded Liability	358,080	80,240	28.88%	277,840	303,650	(25,810)	245,190
Health Insurance	434,890	61,423	16.45%	373,467	367,690	5,777	338,450
Retiree Medical	149,000	(42,550)	-22.21%	191,550	173,880	17,670	195,690
Soc Security & Medicare	184,370	17,583	10.54%	166,787	156,420	10,367	152,000
Workers Comp Insurance	98,520	8,860	9.88%	89,660	85,030	4,630	140,080
Other	55,230	(1,600)	-2.82%	56,830	53,700	3,130	53,010
Total Salaries & Benefits	4,037,260	151,260	3.89%	3,886,000	3,708,260	177,744	3,605,060
DEPARTMENTAL OPERATING EXP							
Recreation	202,590	(22,160)	-9.86%	224,750	184,780	39,970	217,220
Contract Sheriff Services	3,282,980	82,450	2.58%	3,200,530	3,155,130	45,400	3,080,270
Office & Computer Supplies	42,970	(18,650)	-30.27%	61,620	73,460	(11,840)	51,320
City Attorney Services	171,000	12,000	7.55%	159,000	155,330	3,670	161,620
Insurance	197,130	64,240	48.34%	132,890	226,120	(93,230)	130,970
Software License & Maint	33,600	(2,900)	-7.95%	36,500	15,780	20,720	11,300
HR & Admin Other Expenditures	213,620	150,530	238.60%	63,090	42,400	20,690	54,630
Total Operating Expenditures	4,143,890	265,510	248.99%	3,878,380	3,853,000	25,380	3,707,330

City of Ojai - General Fund
Adopted FY 19 Budget With Comparison to FY18 Amounts
ADOPTED BUDGET

Proposed Budget			Prior Year Amounts				
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY FY 16-17
CONTRACT SERVICES							
City Administration	21,800	7,000	47.30%	14,800	5,050	9,750	75,770
Planning	175,100	(4,900)	-2.72%	180,000	274,170	(94,170)	198,100
Building	456,970	163,970	55.96%	293,000	375,260	(82,260)	244,760
Public Works	275,120	(37,350)	-11.95%	312,470	229,610	82,860	262,350
Accounting & Auditing	55,300	(3,350)	-5.71%	58,650	34,570	24,080	39,810
Copier Leases	18,250	(550)	-2.93%	18,800	17,790	1,010	22,630
Alarms	12,210	4,240	53.20%	7,970	13,420	(5,450)	7,200
Total Contract Services	1,014,750	129,060	14.57%	885,690	949,870	(64,180)	850,620
UTILITIES							
Electricity	67,350	(1,710)	-2.48%	69,060	78,770	(9,700)	82,420
Natural Gas	3,670	(340)	-8.48%	4,010	3,830	180	3,820
Water	29,290	(14,890)	-33.70%	44,180	32,070	12,110	74,430
Telephone & Internet	25,920	(1,530)	-5.57%	27,450	26,770	680	32,060
Sewer	10,160	370	3.78%	9,790	11,610	(1,820)	10,850
Trnsf Out/street Light(50)	7,810	-	0.00%	7,810	7,810	-	7,810
Total Utilities	144,200	(18,100)	-11.15%	162,300	160,860	1,450	211,390
REPAIRS MAINTENANCE							
Facilities Maintenance	41,660	(8,200)	-16.45%	49,860	38,810	11,050	61,250
Park Maintenance	40,250	4,830	13.64%	35,420	50,280	(14,860)	91,880
Street Maintenance	56,000	(4,000)	-6.67%	60,000	54,290	5,710	51,730
Tree Maintenance	67,500	10,190	17.78%	57,310	20,540	36,770	44,160
Equipment & Capital Purchases	15,000	(8,000)	-34.78%	23,000	38,000	(15,000)	1,810
Trnsf Out/plaza Maint(52)	53,000	-	0.00%	53,000	53,000	-	50,480
Total Repairs Maintenance	273,410	(5,180)	-1.86%	278,590	254,920	23,670	301,310
OTHER ADMIN EXPENDITURES							
Training & Education	46,150	(4,680)	-9.21%	50,830	29,980	20,850	34,840
Auto Transportation Costs	28,920	(6,460)	-18.26%	35,380	46,740	(11,360)	38,350
Total Other Admin Expenses	75,070	(11,140)	-12.92%	86,210	76,720	9,490	73,190
Total Operating Expenditures	9,688,580	511,410	5.57%	9,177,170	9,003,630	173,550	8,748,900
Net Income From City Operations	1,170,220	76,660	7.01%	1,093,560	1,338,090	244,540	1,438,020
OTHER EXPENDITURES							
Prepayment of Retiree Medical	100,000	-	0.00%	100,000	-	100,000	100,000
Community Outreach	-	(35,000)	-140.00%	25,000	25,000	-	-
Museum	60,000	-	0.00%	70,000	70,000	-	75,000
Green Coalition	50,000	-	0.00%	50,000	50,000	-	50,000
July 4th	3,000	-	0.00%	3,000	3,000	-	5,000
2-1-1 Ventura County	1,000	-	0.00%	1,000	1,000	-	2,000
Arts Commission	50,500	(100)	-0.20%	50,600	40,200	10,400	47,440
Total Other Expenditures	264,500	(35,100)	-11.72%	299,600	189,200	110,400	279,440
Net Income Before Transfers	905,720	111,760	14.08%	793,960	1,148,890	354,940	1,158,580
TRANSFERS							
Equipment (Fund 33)	149,120	(2,860)	-1.88%	151,980	33,540	118,440	103,680
Capital Project (Fund 31)	43,710	(53,990)	0.00%	97,700	205,700	(108,000)	27,850
20% of TOT to Fund 31	712,500	20,750	3.00%	691,750	660,050	31,700	669,210
Total Transfers	905,330	(36,100)	-3.83%	941,430	899,290	42,140	800,740
Net Income (Loss)	\$390	\$147,860	-100.26%	(\$147,470)	\$249,600	397,080	357,840

City of Ojai - Other Funds
 Adopted FY 18-19 Budget Compared to FY17 through FY18
Adopted Budget

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
Libbey Bowl Maintance Fund (11)							
REVENUES							
Libbey Bowl Ticket Surcharge	\$ 15,000	\$ 5,000	50.00%	\$ 10,000	\$ 15,510	\$ (5,510)	\$ 17,610
EXPENDITURES							
Transfers to Other Funds	-	(10,000)	-100.00%	10,000	-	10,000	-
Other	-	(4,000)	-100.00%	4,000	-	4,000	-
Net Revenue Over/(Under) Expenditures	\$ 15,000	\$ 15,000	150.00%	\$ -	\$ 15,510	\$ (15,510)	\$ 17,610
Gas Tax Fund (22)							
REVENUES							
Tax Revenues	\$ 323,520	\$ 109,300	51.02%	\$ 214,220	\$ 185,211	\$ (29,009)	\$ 150,220
Other Revenues	-	(800)	-100.00%	800	250	\$ (550)	590
Total Revenues Fund 22	323,520	108,500	-48.98%	215,020	185,461	(29,559)	150,810
EXPENDITURES							
Transfers to Other Funds	-	(303,000)	-100.00%	303,000	355,510	(52,510)	53,560
Total Expenditures Fund 22	-	(303,000)	-100.00%	303,000	355,510	(52,510)	53,560
Net Revenue Over/(Under) Expenditures	\$ 323,520	\$ 411,500	51.02%	\$ (87,980)	\$ (170,049)	\$ 22,951	\$ 97,250
Transit Fund (23)							
REVENUES							
Grant Revenues	\$ 1,040,030	\$ (32,300)	-3.01%	\$ 1,072,330	\$ 1,104,120	\$ (31,790)	\$ 798,150
Trolley Fare Revenues	184,620	107,120	138.22%	77,500	71,300	6,200	75,860
Transfers from Other Funds	195,000	-	0.00%	195,000	-	195,000	-
Total Revenues Fund 23	1,419,650	74,820	135.21%	1,344,830	1,175,420	169,410	874,010
EXPENDITURES							
SALARIES & BENEFITS:							
Salaries	313,660	(27,410)	-8.04%	341,070	316,420	24,650	318,100
PERS	34,330	(2,489)	-6.76%	36,820	45,320	(8,500)	(85,600)
Health Insurance	28,430	1,140	4.18%	27,290	23,610	3,680	24,850
Retiree Medical	11,650	(2,121)	-15.40%	13,770	13,040	730	13,160
Soc Security & Medicare	24,430	(1,660)	-6.36%	26,090	23,580	2,510	23,710
Workers Comp Insurance	5,420	(370)	-6.39%	5,790	5,480	310	53,660
Other	6,580	(70)	-1.05%	6,650	6,260	390	6,350
Total Salaries & Benefits	424,500	(32,980)	-39.83%	457,480	433,710	23,770	354,230
Office & Computer Supplies	6,700	(4,200)	-38.53%	10,900	8,450	2,460	7,750
HR & Other Admin Expenditures	3,800	300	8.57%	3,500	4,010	(510)	3,400
Telephone, Internet, Alarm	2,050	-	0.00%	2,050	1,340	710	1,830
Contract Services	19,340	500	2.65%	18,840	25,610	(6,770)	52,860
Insurance	18,970	-	0.00%	18,970	18,970	-	12,310
Other Admin Expenses	2,350	400	20.51%	1,950	760	1,190	590
Auto & Transportation Costs	99,600	8,860	9.76%	90,740	93,280	(2,540)	71,740
Grant Expenses	232,240	34,990	17.74%	197,250	186,220	11,030	204,110
Other Expenses	1,200	-	0.00%	1,200	1,100	100	870
Depreciation	117,750	-	0.00%	117,750	117,750	-	116,190
Capital Purchases	486,530	-	0.00%	486,530	486,530	-	-
Capital Transfers to Other Funds	4,620	60	1.32%	4,560	4,560	-	4,860
Subtotal	995,150	40,910	22.02%	954,240	948,580	5,670	476,510
Total Exenditures Fund 23	1,419,650	7,930	-17.80%	1,411,720	1,382,290	29,440	830,740
Net Revenue Over/(Under) Expenditures	\$ -	\$ 66,890	153.01%	\$ (66,890)	\$ (206,870)	\$ 139,970	\$ 43,270

Adopted 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

Adopted Budget			Prior Year Amounts		
Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18
\$ 270,000	\$ (500)	-100.00%	\$ 270,500	\$ 24,450	\$ (246,050)
-	-	0.00%	-	-	-
270,000	(500)	-100.00%	270,500	24,450	(246,050)
270,000	3,400	1.28%	266,600	4,120	262,480
270,000	3,400	1.28%	266,600	4,120	262,480
\$ -	\$ (3,900)	-101.28%	\$ 3,900	\$ 20,330	\$ (508,530)
\$ 12,000	\$ (3,000)	-20.00%	\$ 15,000	\$ 11,920	\$ 3,080
91,300	(26,020)	-22.18%	117,320	-	117,320
-	(600)	-100.00%	600	90	510
103,300	(29,620)	-142.18%	132,920	12,010	120,910
3,300	(14,620)	-81.58%	17,920	17,920	0
100,000	(15,000)	-13.04%	115,000	-	115,000
103,300	(29,620)	-94.63%	132,920	17,920	115,000
\$ -	\$ -	-47.55%	\$ -	\$ (5,910)	\$ 5,910
\$ -	\$ -	0.00%	\$ -	\$ 770	\$ (770)
107,750	(100,850)	-48.35%	208,600	-	208,600
-	(1,400)	-100.00%	1,400	310	1,090
107,750	(102,250)	-148.35%	210,000	1,080	208,920
107,750	(102,250)	-48.69%	210,000	6,250	203,750
107,750	(102,250)	-48.69%	210,000	6,250	203,750
\$ -	\$ -	-99.66%	\$ -	\$ (5,170)	\$ 5,170
\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
-	-	0.00%	-	-	-
-	-	0.00%	-	-	-
-	-	0.00%	-	-	-
\$ -	\$ -	0.00%	\$ -	\$ -	\$ -

Adopted Budget

Adopted Budget				Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
Capital & Special Projects Fund (31)							
REVENUES							
Transfers in From Other Funds	\$ 420,150	\$ (638,470)	-60.31%	\$ 1,058,620	\$ 679,760	\$ 378,860	\$ 273,960
Tax Revenues	712,500	20,750	3.00%	691,750	660,050	31,700	669,210
Revenues from Other Agencies	258,730	(150,850)	-36.83%	409,580	180,000	229,580	80,900
Misc Receipts & Refunds	207,860	(767,960)	-78.70%	975,820	90,000	885,820	48,710
Other Revenues	-	-	-	-	-	-	1,670
Total Revenues Fund 31	1,599,240	(1,536,530)	-172.84%	3,135,770	1,609,810	1,525,960	1,074,450
EXPENDITURES							
Bus Shelter Project	172,510	44,210	61.66%	128,300	3,330	124,970	5,840
Parking Lot Maintenance	93,000	(7,000)	-7.00%	100,000	8,540	91,460	28,630
Misc Park Projects	275,500	(30,000)	-9.82%	305,500	9,310	296,190	364,020
Gen Maint Projects-Facilities	133,500	33,500	33.50%	100,000	21,530	78,470	66,770
Misc Special Project-Complete Streets	471,730	(103,250)	-17.96%	574,980	28,910	546,070	54,710
Drainage Project	100,000	(15,000)	-13.04%	115,000	-	115,000	-
STP/Street Overlay Project	150,000	(1,378,620)	-90.19%	1,528,620	1,670,430	(141,810)	173,430
ATP Grant Projects	212,000	42,000	24.71%	170,000	12,860	157,140	69,900
Transfers to Other Funds	-	(75,830)	-100.00%	75,830	75,830	-	163,348
Land Purchase	-	-	0.00%	-	-	-	202,869
Total Expenditures Fund 31	1,608,240	(1,489,990)	-118.14%	3,098,230	1,830,740	1,267,490	1,129,523
Net Revenue Over/(Under) Expenditures	\$ (9,000)	\$ (46,540)	-54.70%	\$ 37,540	\$ (220,930)	\$ 258,470	\$ (55,073)
Parks Fund (32)							
REVENUES							
Tax Revenues	\$ -	\$ -	-	\$ -	\$ 420	\$ (420)	\$ 1,400
Other Revenues	-	-	-	-	20	(20)	20
Total Revenues Fund 32	-	-	0.00%	-	440	(440)	1,420
EXPENDITURES							
Park Master Plan	4,000	4,000	100.00%	-	740	(740)	950
Total Expenditures Fund 32	4,000	4,000	100.00%	-	740	(740)	950
Net Revenue Over/(Under) Expenditures	\$ (4,000)	\$ (4,000)	-100.00%	\$ -	\$ (300)	\$ 300	\$ 470
Equipment Replacement Fund (33)							
REVENUES							
Transfers from Other Funds	\$ 68,540	\$ (75,830)	-52.52%	\$ 144,370	\$ 144,370	\$ -	\$ 204,880
Equip & IT Reserve Transfer	40,000	(5,000)	-11.11%	45,000	45,000	-	40,000
Revenue from Other Agencies	-	(36,330)	-100.00%	36,330	8,330	28,000	-
Other Revenue	-	-	-	-	660	(660)	140
Total Revenues Fund 33	108,540	(117,160)	-163.64%	225,700	198,360	27,340	245,020
EXPENDITURES							
Equipment:							
Tools & Equipment	20,000	25,140	100.00%	-	3,790	(3,790)	-
Software implementation	700	-	0.00%	700	23,150	(22,450)	6,250
Vehicle purchases	-	(97,800)	-100.00%	97,800	-	97,800	-
Electric Vehicle Charging Stat	-	-	0.00%	12,340	25,540	(13,200)	-
Landscapint & Yard Equip (Electric Tools)	-	(28,000)	-100.00%	28,000	-	28,000	-
IT Servers & Hardware	14,500	500	3.57%	14,000	1,820	12,180	-
IT PW Computers	2,200	200	10.00%	2,000	1,260	740	-
IT Network & Server Room	22,000	(5,000)	-18.52%	27,000	-	27,000	-
Total Expenditures Fund 33	68,600	(100,960)	-4.95%	181,840	55,560	126,280	6,250
Net Revenue Over/(Under) Expenditures	\$ 39,940	\$ (16,200)	-158.69%	\$ 43,860	\$ 142,800	\$ (98,940)	\$ 238,770

Adopted Budget

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
Lighting Fund (50)							
REVENUES							
Special Assessment	\$ 94,050	\$ -	0.00%	\$ 94,050	\$ 52,730	\$ 41,320	\$ 92,500
Transfer from Other Funds	7,810	0	0.00%	7,810	-	7,810	7,810
Other Revenues	7,640	7,340	0.00%	300	80	220	220
	109,500	7,340	0.00%	102,160	52,810	49,350	100,530
EXPENDITURES							
Salaries	-	(1,200)	-100.00%	1,200	-	1,200	-
PERS	-	(250)	-100.00%	250	-	250	-
Soc Security & Medicare	-	(90)	-100.00%	90	-	90	-
Workers Comp Insurance	-	(110)	-100.00%	110	-	110	-
Other	-	(240)	-100.00%	240	-	240	-
Total Salaries & Benefits	-	(1,890)	-500.00%	1,890	-	1,890	-
Contract Services	43,900	-	0.00%	43,900	-	43,900	3,330
Street Lighting Electricity	49,610	(14,750)	-22.92%	64,360	58,010	6,350	53,040
Indirect OH Cost Allocation	13,890	2,570	22.70%	11,320	11,320	0	12,940
Other Expenditures	2,100	-	0.00%	2,100	-	2,100	-
Total Expenditures Fund 50	109,500	(14,070)	-500.21%	123,570	69,330	54,240	69,310
Net Revenue Over/(Under) Expenditures	\$ -	\$ 21,410	500.21%	\$ (21,410)	\$ (16,520)	\$ (4,890)	\$ 31,220
Library Special Tax Fund (51)							
REVENUES							
Library Special Tax	\$ 111,620	\$ 300	0.27%	\$ 111,320	\$ 113,760	\$ (2,440)	\$ 112,540
Other Revenues	-	(300)	-100.00%	300	40	260	280
Total Revenues Fund 51	111,620	-	-99.73%	111,620	113,800	(2,180)	112,820
EXPENDITURES							
Library Services	111,620	-	0.00%	111,620	111,610	10	123,490
Total Expenditures Fund 51	111,620	-	0.00%	111,620	111,610	10	123,490
Net Revenue Over/(Under) Expenditures	\$ -	\$ -	-99.73%	\$ -	\$ 2,190	\$ (2,190)	\$ (10,670)
Plaza Maintenance Fund (52)							
REVENUES							
Plaza Maintenance Assessment	\$ 177,890	\$ -	0.00%	\$ 177,890	\$ 88,570	\$ 89,320	\$ 145,540
Transfer from Other Funds	53,000	-	0.00%	53,000	-	53,000	50,480
Other Revenues	2,600	-	0.00%	2,600	2,600	-	3,100
Total Revenues Fund 52	233,490	-	0.00%	233,490	91,170	142,320	199,120
EXPENDITURES							
Salaries	30,180	5,340	21.50%	24,840	30,180	(5,340)	22,340
PERS	4,630	(640)	-12.14%	5,270	4,630	640	3,420
Soc Security & Medicare	2,110	210	11.05%	1,900	2,110	(210)	1,530
Workers Comp Insurance	2,120	(60)	-2.75%	2,180	2,120	60	8,540
Other	7,020	1,960	38.74%	5,060	7,010	(1,950)	5,090
Total Salaries & Benefits	46,060	6,810	56.39%	39,250	46,050	(6,800)	40,920
Other Material & Supplies	5,900	1,400	20.00%	4,500	6,390	(1,890)	7,170
Contract Services	10,900	2,490	29.61%	8,410	13,340	(4,930)	14,470
Electricity	7,060	-	0.00%	7,060	4,790	2,270	5,990
Water	7,640	-	0.00%	7,640	4,890	2,750	14,660
Sewer	1,450	-	0.00%	1,450	1,740	(290)	1,390
Refuse Pick up - Plaza District	-	(49,200)	-100.00%	49,200	-	49,200	-
Indirect OH Cost Allocation	23,240	(4,420)	-15.98%	27,660	20,750	6,910	28,160
Transfer to Other Funds	-	-	-	-	-	-	-
Total Expenditures Fund 52	102,250	(42,920)	-9.98%	145,170	97,950	47,220	112,760
Net Revenue Over/(Under) Expenditures	\$ 131,240	\$ 42,920	9.98%	\$ 88,320	\$ (6,780)	\$ 95,100	\$ 86,360

Adopted 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

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

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

Net Revenue Over/(Under)
Expenditures

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

Adopted Budget			Prior Year Amounts			
Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
\$ 18,000	\$ -	0.00%	\$ 18,000	\$ 21,940	\$ (3,940)	\$ 21,960
-	(15,080)	-100.00%	15,080	-	15,080	-
-	(1,400)	-100.00%	1,400	260	1,140	680
18,000	(16,480)	-200.00%	34,480	22,200	12,280	22,640
Salaries	5,550	110	5,440	9,450	(4,010)	6,420
PERS	1,160	-	1,160	1,420	(260)	(23,920)
Soc Security & Medicare	420	-	420	670	(250)	460
Workers Comp Insurance	480	-	480	470	10	1,260
Other	1,180	-	1,180	1,950	(770)	1,320
Total Salaries & Benefits	8,790	110	8,680	13,960	(5,280)	(14,460)
Contract Services	1,000	-	1,000	350	650	780
Cemetery Maintenance	1,500	-	1,500	240	1,260	170
Water	480	-	480	470	10	450
Indirect OH Costs Allocation	3,190	620	2,570	2,570	(0)	4,350
Transfers to Other Funds	-	(20,000)	20,000	740	19,260	5,000
Other Expenditures	250	-	250	1,910	(1,660)	250
Total Expenditures Fund 70	15,210	(19,270)	34,480	20,240	14,240	(3,460)
Net Revenue Over/(Under) Expenditures	\$ 2,790	\$ 2,790	\$ -	\$ 1,960	\$ (1,960)	\$ 26,100
RDA Property Tax Trust Fund	\$ 391,780	\$ (20,290)	\$ 412,070	\$ 386,080	\$ 25,990	\$ 334,590
Other Revenues	-	-	-	130	(130)	360
Total Revenues Fund 190	391,780	(20,290)	412,070	386,210	25,860	334,950
Salaries	-	-	-	-	-	-
PERS	-	-	-	-	-	-
Soc Security & Medicare	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Salaries & Benefits	-	-	-	-	-	-
Lease Expense	26,770	780	25,990	26,320	(330)	25,730
Loan Payment to City of Ojai	365,010	(21,070)	386,080	386,080	-	-
Contract Services	-	-	-	-	-	-
Total Expenditures Fund 190	391,780	(20,290)	412,070	412,400	(330)	25,730
Net Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ (26,190)	\$ 26,190	\$ 309,220
Low & Mod Housing (20%)	\$ -	\$ (77,220)	\$ 77,220	\$ 77,220	\$ -	\$ -
Misc Refunds & Receipts	202,760	202,760	-	-	-	-
Other Revenues	-	(1,400)	1,400	330	1,070	830
Total Revenues Fund 191	202,760	124,140	78,620	77,550	1,070	830
Housing Rehab	200,000	200,000	-	-	-	-
Indirect OH Costs Allocation	560	(310)	870	870	-	-
Sewer	2,200	-	2,200	2,110	90	2,780
Total Expenditures Fund 191	202,760	199,690	3,070	2,980	90	2,780
Net Revenue Over/(Under) Expenditures	\$ -	\$ (75,550)	\$ 75,550	\$ 74,570	\$ 980	\$ (1,950)

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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 not reduce 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, the Ojai Tourism Improvement District (OTID) was approved to increase tourism in the Ojai Valley. The OTID was a self-imposed assessment on the hotel operators equal to 1% of room revenues that was used by the district to promote tourism in Ojai. After enactment of the OTID, City Council started allocating a portion of TOT revenue growth 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; however, there is a tradeoff as funds that could be used for City operations are shifted to capital projects.

Conservative Revenue Estimates

The FY18-19 revenue estimate for the General Fund is approximately \$10.1 million. The City's "Big Three" sources of revenue, Transient Occupancy Tax (TOT), Sales Tax, and Property Tax account for approximately \$6.3 million of the General Fund revenues, with TOT (net of the 20% transfer to CIP) accounting for 45.2% of "Big Three" revenues and 28.1% of total General Fund revenues.

Transient Occupancy Tax receipts have increased by an annual average of approximately 7.4% per year since the fiscal year ended June 30, 2012; however, growth was approximately 4% in fiscal years 2015 and 2016 and is estimated to be only 1.7% for FY 17-18. In FY 17-18, the City lost approximately \$300,000 in TOT revenue from the Thomas fire and the residual impact of the dissolution of the OTID. More than half of the TOT revenue comes from one operator, the Ojai Valley Inn and Spa.

Due to a citizen referendum on the extension of the OTID, after considerable debate, City Council voted to discontinue the OTID in October 2017. Elimination of the OTID resulted in marketing efforts falling to the individual hotels. It is virtually impossible to determine the full impact that this will have on future TOT revenues and the associated contribution to the CIP Fund. TOT revenues increased approximately 42% from 2012-2017 (7.4% average per year). TOT revenues were severely impacted by the Thomas Fire and staff will closely monitor the long-term impact of these two events on TOT collections, the City's largest source of revenues. . The limited information that is available at this time indicates that, overall, TOT revenues from February through April are between 3.8-5.5% higher than the prior year amounts; however, TOT revenues from half of hotels are slightly lower, and one hotel is still closed. Considering all of the factors, staff has projected a 3% increase in the current budget. Regardless of the potential negative impact of eliminating the OTID, we expect growth to level off at some point, and also note that TOT revenue is very volatile, and an economic slowdown could result in significantly lower revenues.

Sales tax revenues have grown at an annual average of 3.5% rate over the past five years, slower than the growth in TOT. Several factors have impacted sales tax revenue in recent years, resulting in uneven revenue streams over the past three years. We anticipate that sales tax revenues will increase 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. Annual growth in secured property tax has averaged 6.1%, with total property tax increasing 8.7% over the past five years. Property taxes are projected to end the year approximately 6.7% higher than the June 30, 2017 level and approximately 4% below budget. The City is currently receiving a portion of the property tax revenues that were previously received by the former Redevelopment Agency. We expect that property taxes will continue to grow in the coming years and staff has included a 2% increase from the estimated FY 17-18 revenues in the budget.

Staffing

As previously noted, staffing levels have been maintained at very lean levels for several years, until the prior budget year, which saw an increase in approved staffing levels in some departments, particularly Community Development and further support for the Building Department. The staffing strategy has been to use technology, contracting services, and reducing top administration to reduce payroll. The goal remains to reduce the City's levels of contract staffing, in Public Works and Community Development, as we are able to fill full-time and/or permanent part-time positions.

This budget anticipated no significant changes to staffing levels, other than to increase the number of hours for the contract code enforcement officer and for short-term rental enforcement. This 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 this 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 Public Employees Retirement System and State Legislature have made actuarial and structural changes to the retirement system that will result in increasing pension payments 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 this fiscal year 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 1% of the employee portion and PEPRA employees are required to pay the entire employee portion of the PERS contribution. The normal PERS cost is budgeted at \$283,400 and the unfunded liability payment is \$426,800. This normal cost was built into the benefit expense line items for each operating division 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 are anticipated to begin to reduce the accrued long-term liability as early as FY 2018-19. 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 started to provide for the timely replacement of vehicles, technology, and major pieces of equipment. The charges to departments total \$40,000. 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 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 18-19 budget includes \$114,000 for Community Outreach to allocate between the Green Coalition, the Museum, the 2-1-1 program, the Independence Day Committee's July 4th program, and Libbey Bowl fee waivers. The budget also includes \$18,500 for Libbey Bowl operations, \$1,000 for, and \$50,650 for the Arts Commission. This approach provides flexibility to the City Council to allocate funds for community organizations.

Capital Improvement Plan (CIP)

The CIP plan 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 time 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. The current budget also includes replacement of the City's gas-powered landscaping equipment with battery-operated equipment, with most of the costs being paid by grants. 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 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 watch carefully for signs of problems so that we can adjust quickly if necessary.

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City of Ojai - General Fund

FY 19 Adopted Budget With Comparison to FY18 Amounts

Revenues by Type & Expenditures By Department

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
REVENUES							
Tax Revenues							
Property Tax	\$1,953,710	\$55,910	2.95%	\$1,897,800	\$1,931,170	\$33,370	\$1,849,980
Sales Tax	1,500,000	50,700	3.50%	1,449,300	1,477,890	28,590	1,527,570
Transient Occupancy Tax	2,850,010	71,480	2.57%	2,778,530	2,642,060	(136,470)	2,652,270
Franchisee Fees	368,250	6,610	1.83%	361,640	339,390	(22,250)	417,540
Other tax revenues	295,840	890	0.30%	294,950	257,440	(37,510)	260,570
Total Tax Revenues	6,967,810	185,590	2.74%	6,782,220	6,647,950	(134,270)	6,707,930
Licenses & Permits							
Planning Fees	123,570	93,430	309.99%	30,140	21,630	(8,510)	25,940
Building & Safety Permits	335,550	158,120	89.12%	177,430	322,300	144,870	160,950
Developer Fees	144,430	30,290	26.54%	114,140	95,400	(18,740)	115,040
Plan Check Fees	223,440	74,360	49.88%	149,080	219,060	69,980	120,320
Other Licenses & Permits	79,010	(3,560)	-4.31%	82,570	25,630	(56,940)	61,740
Total Licenses & Permits	906,000	352,640	63.73%	553,360	684,020	130,660	483,990
Revenue From Other Agencies							
Motor Vehicle In Lieu	857,560	29,930	3.62%	827,630	832,580	4,950	783,950
AB 939 Fees/SRRE	109,100	(39,390)	-26.53%	148,490	109,090	(39,400)	246,600
SLESF "COPS" Funding	100,000	-	0.00%	100,000	106,500	6,500	120,570
Other revenue	103,750	(61,940)	-37.38%	165,690	182,860	17,170	78,440
Total Revenues From Other Agencies	1,170,410	(71,400)	-5.75%	1,241,810	1,231,030	(10,780)	1,229,560
Charges For Current Services							
Indirect OH Cost Allocations	222,360	7,150	3.32%	215,210	215,210	-	239,530
Other	145,790	29,170	25.01%	116,620	83,570	(33,050)	72,410
Total Charges for Current Services	368,150	36,320	10.95%	331,830	298,780	(33,050)	311,940
Other Revenues	196,690	77,030	64.37%	119,660	257,030	137,370	152,760
Recreation Program Revenues							
Recreation Program Revenue	220,440	(26,460)	-10.72%	246,900	246,860	(40)	280,560
Recreation Classes Revenue	125,800	12,600	11.13%	113,200	139,250	26,050	137,080
Day Camps	125,000	(5,000)	-3.85%	130,000	112,370	(17,630)	147,510
Other Recreation	66,000	6,000	10.00%	60,000	64,380	4,380	66,380
Recreation Revenues	537,240	(12,860)	-2.34%	550,100	562,860	12,760	631,530
Total General Fund Revenue	10,146,300	567,320	5.92%	9,578,980	9,681,670	102,690	9,517,710

City of Ojai - General Fund
FY 19 Adopted Budget With Comparison to FY18 Amounts
Revenues by Type & Expenditures By Department

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
EXPENDITURES - By Department							
City Council Department	\$90,280	(\$3,030)	-3.25%	\$93,310	\$75,640	\$17,670	\$94,470
City Manager Department	673,150	136,370	25.41%	536,780	387,540	149,240	429,390
Building Department	519,020	163,780	46.10%	355,240	475,420	(120,180)	347,650
City Treasurer Department	5,410	(20)	-0.37%	5,430	5,210	220	3,530
Finance Department	683,170	3,780	0.56%	679,390	634,030	45,360	553,840
City Attorney Department	171,000	12,000	7.55%	159,000	155,330	3,670	161,620
City Clerk/Records Manager	187,400	8,380	4.68%	179,020	134,160	44,860	178,970
Non-Departmental City-Wide	898,240	75,150	9.13%	823,090	914,400	(91,310)	763,500
Arts Commission Department	62,670	(4,130)	-6.18%	66,800	53,390	13,410	60,310
Police Department	3,446,480	30,950	0.91%	3,415,530	3,367,590	47,940	3,289,860
Community Development Department							
Planning Department	607,250	(870)	-0.14%	608,120	431,570	176,550	514,160
Planning Commission	15,690	(2,610)	-14.26%	18,300	3,400	14,900	4,900
Historic Preservation Comm	1,350	(21,650)	-94.13%	23,000	1,540	21,460	18,520
Building Appeals Board	-	-	0.00%	-	-	-	-
Parks & Recreation							
Parks and Recreation Comm	6,840	170	2.55%	6,670	8,320	(1,650)	10,430
Recreation Department	240,580	(73,920)	-23.50%	314,500	271,150	43,350	279,640
Recreation Programs	592,200	(8,060)	-1.34%	600,260	668,890	(68,630)	674,340
Public Works Department							
PW - Administration	601,670	52,640	9.59%	549,030	551,580	(2,550)	440,890
PW - Parks & Landscaping	475,530	12,450	2.69%	463,080	403,660	59,420	621,250
PW - General Maintenance	175,790	10,790	6.54%	165,000	194,740	(29,740)	201,460
PW - Street Maintenance	421,530	103,490	32.54%	318,040	437,780	(119,740)	285,410
PW - Special Events	21,070	240	1.15%	20,830	14,420	6,410	33,050
PW - NPDES Expenditures	77,460	(82,220)	-51.49%	159,680	57,220	102,460	72,130
PW - AB939 Expenditures	23,060	(2,990)	-11.48%	26,050	22,260	3,790	31,280
PW - CalTran Contract Exp	50,170	1,010	2.05%	49,160	20,750	28,410	28,170
PW - IT Department	98,900	7,760	8.51%	91,140	141,900	(50,760)	61,100
Total General Fund Expenditures	10,145,910	419,460	4.31%	9,726,450	9,431,890	294,560	9,159,870
Net Revenues over(under) Expenditures	\$390	\$147,860	1.61%	(\$147,470)	\$249,780	397,250	\$357,840

City of Ojai - General Fund
FY 19 Adopted Budget With Comparison to FY18 Amounts
General Fund Revenues & Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual 16-17
REVENUES							
Tax Revenues							
Property Tax	\$1,953,710	\$55,910	2.95%	\$1,897,800	\$1,931,170	\$33,370	\$1,849,980
Sales Tax	1,500,000	50,700	3.50%	1,449,300	1,477,890	28,590	1,527,570
Transient Occupancy Tax	2,850,010	71,480	2.57%	2,778,530	2,642,060	(136,470)	2,652,270
Franchisee Fees	368,250	6,610	1.83%	361,640	339,390	(22,250)	417,540
Other tax revenues	295,840	890	0.30%	294,950	257,440	(37,510)	260,570
Tax Revenues	\$6,967,810	185,590	2.74%	6,782,220	6,647,950	(134,270)	6,707,930
Licenses & Permits							
Planning Fees	123,570	93,430	309.99%	30,140	21,630	(8,510)	25,940
Building & Safety Permits	335,550	158,120	89.12%	177,430	322,300	144,870	160,950
Developer Fees	144,430	30,290	26.54%	114,140	95,400	(18,740)	115,040
Plan Check Fees	223,440	74,360	49.88%	149,080	219,060	69,980	120,320
Other Licenses & Permits	79,010	(3,560)	-4.31%	82,570	25,630	(56,940)	61,740
Licenses & Permits	906,000	352,640	63.73%	553,360	684,020	130,660	483,990
Revenue From Other Agencies							
Motor Vehicle In Lieu	857,560	29,930	3.62%	827,630	832,580	4,950	783,950
AB 939 Fees/SRRE	109,100	(39,390)	-26.53%	148,490	109,090	(39,400)	246,600
SLESF "COPS" Funding	100,000	-	0.00%	100,000	106,500	6,500	120,570
Other revenue	103,750	(61,940)	-37.38%	165,690	182,860	17,170	78,440
Revenue From Other Agencies	1,170,410	(71,400)	-5.75%	1,241,810	1,231,030	(10,780)	1,229,560
Charges For Current Services							
Indirect OH Cost Allocations	222,360	7,150	3.32%	215,210	215,210	-	239,530
Other	145,790	29,170	25.01%	116,620	83,570	(33,050)	72,410
Charges For Current Services	368,150	36,320	10.95%	331,830	298,780	(33,050)	311,940
Other Revenues	196,690	77,030	64.37%	119,660	257,030	137,370	152,760
Recreation Program Revenues							
Recreation Program Revenue	220,440	(26,460)	-10.72%	246,900	246,860	(40)	280,560
Recreation Classes Revenue	125,800	12,600	11.13%	113,200	139,250	26,050	137,080
Day Camps	125,000	(5,000)	-3.85%	130,000	112,370	(17,630)	147,510
Other Recreation	66,000	6,000	10.00%	60,000	64,380	4,380	66,380
Recreation Revenues	537,240	(12,860)	-2.34%	550,100	562,860	12,760	631,530
Total General Fund Revenue	\$10,146,300	\$567,320	5.92%	\$9,578,980	\$9,681,670	\$102,690	\$9,517,710

City of Ojai - General Fund
FY 19 Adopted Budget With Comparison to FY18 Amounts
General Fund Revenues & Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual 16-17
EXPENDITURES - By Major Type							
Salaries	\$2,410,510	\$67,720	2.89%	\$2,342,790	\$2,202,410	\$140,380	\$2,115,400
Fringe Benefits	1,477,750	126,090	9.33%	1,351,660	1,331,970	19,690	1,293,970
Retiree Health Insurance	149,000	(42,550)	-22.21%	191,550	173,880	17,670	195,690
Contract Sheriff Services	3,282,980	82,450	2.58%	3,200,530	3,155,230	45,300	3,080,270
City Attorney Services	171,000	12,000	7.55%	159,000	155,330	3,670	161,620
Office & Computer Supplies	42,970	(18,650)	-30.27%	61,620	73,460	(11,840)	51,320
Recreation Classes & Programs	202,590	(22,160)	-9.86%	224,750	184,780	39,970	217,220
HR & Other Administrative	213,620	150,530	238.60%	63,090	42,400	20,690	54,630
Utilities	136,390	(18,100)	-11.72%	154,490	152,870	1,620	203,580
Contract Services							
Administration	21,800	7,000	47.30%	14,800	5,050	9,750	75,770
Finance Department	55,300	(3,350)	-5.71%	58,650	34,570	24,080	39,810
Planning	175,100	(4,900)	-2.72%	180,000	274,170	(94,170)	198,100
Building	456,970	163,970	55.96%	293,000	375,260	(82,260)	244,760
Public Works	275,120	(37,350)	-11.95%	312,470	229,610	82,860	262,350
Insurance	197,130	64,240	48.34%	132,890	226,120	(93,230)	130,970
Software License & Maintenance	33,600	(2,900)	-7.95%	36,500	15,780	20,720	11,300
Non-Contracted Repairs & Maintenance	220,410	(5,180)	-2.30%	225,590	201,920	23,670	250,830
Prefunding Retiree medical	100,000	-	0.00%	100,000	-	100,000	100,000
Other Administrative Expenditures	105,530	(7,450)	-6.59%	112,980	107,930	5,050	103,020
Boards & Commissions	50,500	(100)	-0.20%	50,600	40,200	10,400	47,440
Community Outreach	114,000	(35,000)	-23.49%	149,000	149,000	-	132,000
Capital Transfers to Other Funds	192,830	(56,850)	-22.77%	249,680	239,240	10,440	131,530
Lighting & Plaza Maintenance Assmnts	60,810	-	0.00%	60,810	60,810	-	58,290
Total General Fund Expenditures	10,145,910	419,460	4.31%	9,726,450	9,431,990	294,460	9,159,870
Net Revenues over(under) Expenditures	\$390	\$147,860	1.61%	(\$147,470)	\$249,680	397,150	\$357,840

City of Ojai - General Fund
FY 19 Adopted Budget With Prior Years Comparison
General Fund Departmental Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
City Council Department							
Salaries & Benefits	\$66,090	\$220	0.33%	\$65,870	\$58,030	\$7,840	\$67,460
Contract Services	2,990	(760)	-20.27%	3,750	1,890	1,860	2,550
Utilities	3,890	(2,110)	-35.17%	6,000	4,450	1,550	4,810
Other Expenditures	12,370	(500)	-3.89%	12,870	11,270	1,600	14,090
Transfers	4,940	120	2.49%	4,820	-	4,820	5,560
Total City Council	90,280	(3,030)	-56.49%	93,310	75,640	17,670	94,470
City Manager Department							
Salaries & Benefits	391,780	(5,920)	146.56%	397,700	358,290	39,410	293,740
Contract Services	1,200	(1,800)	-60.00%	3,000	760	2,240	3,330
Utilities	5,310	240	-7.17%	5,070	4,930	140	5,970
Other Expenditures	171,890	144,240	521.66%	27,650	23,560	4,090	23,020
Transfers	2,970	(390)	-11.61%	3,360	-	3,360	3,330
Total City Manager	573,150	136,370	31.22%	436,780	387,540	49,240	329,390
City Treasurer Department							
Salaries & Benefits	5,250	(20)	-1.87%	5,270	5,050	220	3,200
Other Expenditures	160	-	0.00%	160	160	-	330
Total City Treasurer	5,410	(20)	-1.87%	5,430	5,210	220	3,530
Finance Department							
Salaries & Benefits	571,100	9,090	1.62%	562,010	549,640	12,370	460,470
Contract Services	58,900	(3,390)	-5.44%	62,290	37,830	24,460	43,960
Utilities	7,670	90	1.19%	7,580	7,630	(50)	8,430
Other Expenditures	38,550	(2,150)	-5.28%	40,700	32,120	8,580	34,530
Transfers	6,950	140	2.06%	6,810	6,810	-	6,450
Total Finance	683,170	3,780	-5.86%	679,390	634,030	45,360	553,840
City Attorney Department							
Contract Services	171,000	12,000	7.55%	159,000	155,330	3,670	161,620
Total City Attorney	171,000	12,000	7.55%	159,000	155,330	3,670	161,620
City Clerk/Records Manager							
Salaries & Benefits	142,660	6,470	4.75%	136,190	114,560	21,630	78,980
Contract Services	3,450	1,500	76.92%	1,950	5,750	(3,800)	74,730
Utilities	1,300	30	2.36%	1,270	1,360	(90)	1,580
Other Expenditures	39,000	350	0.91%	38,650	12,490	26,160	22,570
Transfers	990	30	3.13%	960	-	960	1,110
Total City Clerk/Records Mgr	187,400	8,380	4.68%	179,020	134,160	44,860	178,970
Non-Departmental City-Wide							
Community Outreach	114,000	(35,000)	-23.49%	149,000	149,000	-	132,000
Partial OPEB Pre-funding	100,000	-	0.00%	100,000	-	100,000	100,000
Pers Unfunded Liability	358,080	80,240	28.88%	277,840	303,650	(25,810)	245,190
Retiree Medical	149,000	(42,550)	-22.21%	191,550	173,880	17,670	195,690
Liab, Bonds & Other Insurances	197,850	63,960	47.77%	133,890	226,760	(92,870)	131,690
Contract Services	18,500	8,500	85.00%	10,000	300	9,700	640
Transfers	60,810	-	0.00%	60,810	60,810	-	58,290
Total Non-Departmental	998,240	75,150	8.14%	923,090	914,400	8,690	863,500
Arts Commission Department							
Salaries & Benefits	12,020	3,970	49.32%	8,050	4,990	3,060	12,690
Contract Services	250	-	0.00%	250	330	(80)	200
Cultural Arts Program	44,250	(2,100)	-4.53%	46,350	37,560	8,790	42,240
Other Expenditures	6,150	(6,000)	-49.38%	12,150	10,510	1,640	5,180
Transfers	-	-	0.00%	-	-	-	-
Total Arts Commission	62,670	(4,130)	0.00%	66,800	53,390	13,410	60,310

City of Ojai - General Fund
FY 19 Adopted Budget With Prior Years Comparison
General Fund Departmental Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
Police Department							
Salaries & Benefits	\$89,790	\$1,520	1.72%	\$88,270	\$87,500	\$770	\$87,490
Contract sheriff Services	3,190,550	105,860	3.43%	3,084,690	3,067,840	16,850	2,963,340
Utilities	1,330	-	0.00%	1,330	1,490	(160)	1,410
Police Pension	68,700	(50,720)	-42.47%	119,420	119,420	-	116,170
Other Expenditures	95,120	(25,740)	-21.30%	120,860	90,380	30,480	120,340
Transfers	990	30	3.13%	960	960	-	1,110
Total Police	3,446,480	30,950	0.91%	3,415,530	3,367,590	47,940	3,289,860
Planning Department							
Salaries & Benefits	385,890	(5,130)	-1.31%	391,020	130,280	260,740	302,210
Contract Services	181,300	10,220	5.97%	171,080	281,290	(110,210)	190,200
Utilities	5,020	(570)	-10.20%	5,590	5,210	380	6,010
Other Expenditures	26,800	(5,050)	-15.86%	31,850	6,210	25,640	9,600
Transfers	8,240	(340)	-3.96%	8,580	8,580	-	6,140
Total Planning	607,250	(870)	-0.14%	608,120	431,570	176,550	514,160
Building Department							
Salaries & Benefits	54,240	1,800	3.43%	52,440	93,810	(41,370)	93,230
Contract Services	390,470	141,170	56.63%	249,300	346,060	(96,760)	205,980
Utilities	2,560	2,560	0.00%	-	3,020	(3,020)	3,590
Animal Regulations	68,000	23,000	51.11%	45,000	30,710	14,290	39,270
Other Expenditures	1,770	(4,800)	-73.06%	6,570	1,820	4,750	3,360
Transfers	1,980	50	2.59%	1,930	-	1,930	2,220
Total Building	519,020	163,780	46.10%	355,240	475,420	(120,180)	347,650
Planning Commission							
Salaries & Benefits	14,690	390	2.73%	14,300	2,180	12,120	1,480
Other Expenditures	1,000	(3,000)	-75.00%	4,000	1,220	2,780	3,420
Total Planning Commission	15,690	(2,610)	-14.26%	18,300	3,400	14,900	4,900
Historic Preservation Comm							
Contract Services	-	(15,000)	-100.00%	15,000	-	15,000	16,330
Other Expenditures	1,350	(6,650)	-83.13%	8,000	1,540	6,460	2,190
Total Historic Preservation Comm	1,350	(21,650)	-94.13%	23,000	1,540	21,460	18,520
Parks and Recreation							
Salaries & Benefits	567,790	(41,140)	-6.76%	608,930	693,110	(84,180)	675,430
Contract Services	5,700	1,500	35.71%	4,200	6,290	(2,090)	5,860
Utilities	21,000	(6,750)	-24.32%	27,750	21,070	6,680	26,020
Special Events	31,200	1,000	3.31%	30,200	31,730	(1,530)	31,070
Recreation Programs	35,400	(5,000)	-12.38%	40,400	28,500	11,900	34,070
Recreation Classes	57,540	(18,310)	-24.14%	75,850	64,030	11,820	74,220
Day Camps	39,750	950	2.45%	38,800	31,810	6,990	41,250
Other Expenditures	63,900	(6,950)	-9.81%	70,850	47,370	23,480	60,650
Transfers	17,340	(7,110)	-29.08%	24,450	24,450	-	15,840
Total Parks and Recreation	839,620	(81,810)	-8.88%	921,430	948,360	(26,930)	964,410
Public Works Department							
Salaries & Benefits	1,168,180	198,340	20.45%	969,840	1,016,570	(46,730)	973,930
Contract Services	251,390	61,270	32.23%	190,120	242,480	(52,360)	243,670
Utilities	87,110	(12,790)	-12.80%	99,900	102,600	(2,700)	145,700
Repairs and Maintenance	250,260	(93,130)	-1.86%	343,390	199,700	143,690	297,350
Other Expenditures	39,810	(1,140)	-2.78%	40,950	84,520	(43,570)	24,320
Transfers	148,430	(49,380)	-24.96%	197,810	198,440	(630)	89,770
Total Public Works	1,945,180	103,170	5.60%	1,842,010	1,844,310	(2,300)	1,774,740
General Fund Department Totals	\$10,145,910	\$419,460	4.31%	\$9,726,450	\$9,431,890	\$294,560	\$9,159,870

City of Ojai

Changes from FY18 Final Budget to FY 19 Adopted Budget

General Fund Departments

City Council:

Employee Benefits	\$ 220
Contract Svcs	(760)
Utilities	(2,110)
Other	(500)
Transfers	120
Total City Council	(3,030)

City Manager:

Salaries	7,430
Part-time support staff	(11,220)
PERS	(7,170)
Health Insurance estimate	4,460
Other employee benefits estimate	(2,730)
Contract services	(1,800)
Other	147,400
Total City Manager	136,370

Building Department:

Salaries	1,350
Employee benefits estimate	450
Contract code enforcement	147,370
Contract building services	(6,200)
Animal regulations service	23,000
Utilities	2,560
Other	(4,750)
Total Building Department	163,780

City Treasurer

Benefits	(20)
Total City Treasurerer	(20)

Finance Department

Salaries	3,800
PERS	(1,380)
Other employee benefits estimate	6,670
Building & Planning fee study	(15,000)
Other	9,690
Total Finance Department	3,780

City Attorney

Increase extra attorney services	12,000
Total City Attorney	12,000

City of Ojai

Changes from FY18 Final Budget to FY 19 Adopted Budget

General Fund Departments

Records Manager

Salaries	\$ 14,970
Allocated IT salaries	(9,790)
Part-time salaries	490
PERS	240
Health Insurance estimate	(90)
Other employee benefits estimate	650
Elections costs	12,200
Other	(10,290)
Total Records Manager	8,380

Non-departmental City-Wide

General liability premium change	900
Other insurance	63,060
PERS Unfunded Liability	80,240
Health Ins Retiree	(42,550)
Community outreach	(26,500)
Total Non-departmental City-Wide	75,150

Arts Commission

Salaries	2,890
Employee benefits	1,080
Cultural Arts Program	(9,250)
Other	(6,000)
Total Arts Commission	(11,280)

Police Department

Salaries	1,500
PERS	(130)
Sheriff Department contract	105,860
Police Pension	(50,720)
Other	(25,580)
Sheriff Department contract	30,930

Planning Department

Regular salaries	(25,000)
Part-time salaries	(7,060)
Allocated IT	640
PERS	6,794
Health insurance estimate	11,803
Social Security & Medicare	11,953
Other employee benefits estimate	(3,540)
Contract services:	
General planning service	50,120
Short-term rental enforcement	(25,000)

City of Ojai

Changes from FY18 Final Budget to FY 19 Adopted Budget

General Fund Departments

Plan check service	(8,900)
STR Hearing officer	\$ (10,000)
Neighborhood planning	4,000
Vehicle & equipment transfers	(340)
Other	<u>(6,340)</u>
Total Planning	(870)
 Planning Commission	
Other	<u>(2,610)</u>
Total Planning Commission	(2,610)
 HPC	
Contract staffing -meetings	(15,000)
Other	<u>(6,650)</u>
Total HPC	(21,650)
 Building Appeals Board	
Contract staffing -meetings	<u>-</u>
Total Building Appeals Board	-
 Other Departments	
Other	<u>170</u>
Total Other Departments	170
 Recreation Department Admin	
Allocated IT	380
PT Salaries charged to 1502	(54,410)
Equipment & vehicle transfer	4,240
Health insurance estimate	90
PERS	(1,870)
Other employee benefits estimate	(11,450)
Other	(11,000)
Reduce overbudgeted Ojai Day labor costs	<u>100</u>
Total Recreation Admin	(73,920)

City of Ojai

Changes from FY18 Final Budget to FY 19 Adopted Budget

General Fund Departments

Recreation Programs

Salaries	\$ 11,490
PERS	1,400
Health insurance estimate	270
Other employee benefits estimate	13,940
Increase other classes & camps	(22,360)
Other	(12,800)
Total Recreation Programs	(8,060)

Public Works

PW Admin

Salaries	35,520
Health insurance estimate	25,590
Other employee benefits estimate	2,860
Allocation of PERS costs	8,350
Gen engineering & contract svcs	37,900
AB 939 exp transfers	(49,530)
Equipment & vehicle transfers	(1,850)
Other	(6,200)
Total PW Admin	52,640

PW Parks & Landscaping

Salaries	1,330
PERS	(2,290)
Workers compensation	(440)
Contract services	(5,390)
Utilities	3,830
Other	13,430
Total PW Parks & Landscaping	10,470

PW - General Maintenance

Salaries	9,650
PERS	(100)
Other	1,240
Total PW - General Maintenance	10,790

PW Street Maintenance

Salaries	60,090
PERS	5,790
Other employee benefits estimate	19,420
Tree maintenance	(2,810)
Transfer to Cap Proj Fund	21,000
Other	-
Total PW Street Maintenance	103,490

City of Ojai

Changes from FY18 Final Budget to FY 19 Adopted Budget
General Fund Departments

PW - Special Events

Salaries	\$ 30
PERS	(320)
Other	530
Total PW - Special Events	240

PW - NPDES Expenditures

Salaries	7,100
Employee benefits estimate	3,260
Contract Services:	
Storm drain maintenance	(2,580)
New flood maps	(5,000)
Other contract service	(85,000)
Total PW - NPDES Expenditures	(82,220)

PW - IT

Salaries	460
PERS	(260)
PEG equipment	-
Other	7,560
Total PW - IT	7,760

Total General Fund

\$ 412,290

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City of Ojai
FY 19 Adopted Budget
Revenue & Expenditures Summary- All Funds

	Adopted Budget			Prior Year Amounts			
	Adopted Budget	\$ Change From PY Budget	% Change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual
	FY 18-19			FY 17-18	FY 17-18	FY 17-18	FY 16-17
General Fund							
Revenues	\$10,146,300	\$571,320	5.92%	\$9,578,980	\$9,681,670	(\$102,690)	\$9,517,710
Budgeted Use of Fund Balance	-	(4,000)	-100.00%	4,000	-	(4,000)	-
Expenditures	(10,145,910)	(419,460)	4.31%	(9,726,450)	(9,431,890)	(294,580)	(9,159,870)
Revenue Over(under) Expenditures	390	147,860	1.61%	(143,470)	249,780	(393,260)	357,840
Libbey Bowl Maintenance							
Revenues	15,000	5,000	50.00%	10,000	15,510	(5,510)	17,610
Expenditures	-	10,000	-100.00%	(10,000)	-	(10,000)	-
Revenue Over(under) Expenditures	15,000	15,000	150.00%	-	15,510	(15,510)	17,610
Gas Tax							
Revenues	323,520	108,500	50.46%	215,020	185,460	(29,560)	150,810
Expenditures	-	303,000	-100.00%	(303,000)	-	(303,000)	(53,560)
Revenue Over(under) Expenditures	323,520	411,500	150.46%	(87,980)	185,460	(332,560)	97,250
Transit							
Revenues	1,347,530	2,700	5.56%	1,344,830	1,175,420	169,410	874,010
Budgeted Use of Fund Balance	72,120	72,120	100.00%	-	-	-	-
Expenditures	(1,419,650)	(7,930)	0.56%	(1,411,720)	(1,382,270)	(29,450)	(830,730)
Revenue Over(under) Expenditures	-	66,890	5.00%	(66,890)	(206,850)	139,960	43,280
Transit Equipment Replacement							
Revenues	270,000	(500)	-0.18%	270,500	24,450	246,050	910
Expenditures	(270,000)	(3,400)	1.28%	(266,600)	(4,120)	(262,480)	(3,840)
Revenue Over(under) Expenditures	-	(3,900)	-1.46%	3,900	20,330	(16,430)	(2,930)
Drainage							
Revenues	12,000	(3,600)	-22.28%	15,600	12,010	3,590	7,810
Budgeted Use of Fund Balance	91,300	(26,020)	0.11%	117,320	-	117,320	-
Expenditures	(103,300)	29,620	-22.28%	(132,920)	(17,920)	(115,000)	(16,480)
Revenue Over(under) Expenditures	-	-	0.00%	-	(5,910)	5,910	(8,670)
TDA Art 3-Bike & Ped							
Revenues	-	(1,400)	-48.69%	1,400	1,080	320	68,560
Budgeted Use of Fund Balance	107,750	(100,850)	-48.35%	208,600	-	208,600	-
Expenditures	(107,750)	102,250	-48.69%	(210,000)	(6,250)	(203,750)	(23,860)
Revenue Over(under) Expenditures	-	-	0.00%	-	(5,170)	5,170	44,700
Capital & Special Projects							
Revenues	1,494,380	(801,160)	-49.00%	2,295,540	1,609,810	685,730	1,074,450
Budgeted Use of Fund Balance	104,860	(735,370)	15.57%	840,230	-	840,230	-
Expenditures	(1,608,240)	1,489,990	-48.09%	(3,098,230)	(1,830,740)	(1,267,490)	(1,129,520)
Revenue Over(under) Expenditures	(9,000)	(46,540)	-0.91%	37,540	(220,930)	258,470	(55,070)
Parks							
Revenues	-	-		-	440	(440)	1,420
Expenditures	(4,000)	(4,000)	100.00%	-	(740)	740	(950)
Revenue Over(under) Expenditures	(4,000)	(4,000)	0.00%	-	(300)	300	470
Equipment Replacement							
Revenues	108,540	(117,160)	-51.91%	225,700	198,360	27,340	245,020
Expenditures	(68,600)	106,100	-58.35%	(181,840)	(55,560)	(126,280)	(6,250)
Revenue Over(under) Expenditures	39,940	(11,060)	6.44%	43,860	142,800	(98,940)	238,770

City of Ojai
FY 19 Adopted Budget
Revenue & Expenditures Summary- All Funds

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 18-19	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
Street Lighting							
Revenues	\$109,500	\$7,340	7.18%	\$102,160	\$52,810	\$49,350	\$100,530
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(109,500)	14,070	-11.39%	(123,570)	(69,330)	(54,240)	(69,300)
Revenue Over(under) Expenditures	-	21,410	18.57%	(21,410)	(16,520)	(4,890)	31,230
Library Special Tax							
Revenues	111,620	-	0.00%	111,620	113,800	(2,180)	112,820
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(111,620)	-	0.00%	(111,620)	(111,610)	(10)	(123,490)
Revenue Over(under) Expenditures	-	-	0.00%	-	2,190	(2,190)	(10,670)
Plaza Maintenance							
Revenues	233,490	-	0.00%	233,490	91,170	142,320	199,120
Expenditures	(102,250)	42,920	-29.57%	(145,170)	(97,950)	(47,220)	(112,750)
Revenue Over(under) Expenditures	131,240	42,920	29.57%	88,320	(6,780)	95,100	86,370
Cemetery							
Revenues	18,000	(1,400)	52.20%	19,400	22,200	(2,800)	22,640
Budgeted Use of Fund Balance	-	(15,080)	-100.00%	15,080	-	15,080	-
Expenditures	(15,210)	19,270	-55.89%	(34,480)	(20,240)	(14,240)	3,460
Revenue Over(under) Expenditures	2,790	2,790	0.00%	-	1,960	(1,960)	26,100
RDA Successor Agency							
Revenues	391,780	(20,290)	-4.92%	412,070	386,200	25,870	334,950
Expenditures	(391,780)	20,290	-4.92%	(412,070)	(412,400)	330	(25,730)
Revenue Over(under) Expenditures	-	-	0.00%	-	(26,200)	26,200	309,220
RDA Successor Housing							
Revenues	-	(78,620)	-100.00%	78,620	77,550	1,070	830
Budgeted Use of Fund Balance	202,760	202,760	-	-	-	-	-
Expenditures	(202,760)	(199,690)	6504.56%	(3,070)	(2,980)	(90)	(2,780)
Revenue Over(under) Expenditures	-	(75,550)	-6604.56%	75,550	74,570	980	(1,950)
All Funds Total							
All Funds Revenues	\$14,581,660	(\$329,270)	0.00%	\$14,914,930	\$13,647,940	\$1,207,870	\$12,729,200
All Budgeted Use of Fund Balances	578,790	(809,200)	0.00%	1,185,230	-	1,177,230	-
All Funds Expenditures	(14,660,570)	1,503,030	0.00%	(16,170,740)	(13,444,000)	(2,726,760)	(11,555,650)
Total Revenue Over(under)Total Expenditures	\$499,880	\$364,560	0.00%	(\$70,580)	\$203,940	(\$341,660)	\$1,173,550

Summaries

1. Beginning and Ending Fund Balance
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7. General Fund Revenue vs. Expenditure Trends
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Estimated Beginning and Ending Fund Balance

Beginning and Ending Fund Balances
Fiscal Year 2018-19 Budgeted
Estimated

	Estimated Beginning Balance 06/30/18	Estimated Revenues	Transfers In	Transfers (Out)	Estimated Expenditures	Change in Fund Balances	Estimated Ending Balance 06/30/19
Governmental Funds							
10 General (unrestricted, undesignated)	\$ 3,582,527	\$ 10,146,290	\$ -	\$ (251,640)	\$ (9,894,250)	\$ 400	\$ 3,582,927
11 Libbey Bowl Maintenance	56,838	15,000	-	-	-	15,000	71,838
22 Gas Tax	15,181	323,520	-	-	-	323,520	338,701
25 Drainage	64,175	103,300	-	(100,000)	(3,300)	-	64,175
26 Local Transport (Article 3)	248,579	-	-	(107,750)	-	(107,750)	140,829
31 Capital Projects	250,710	1,074,230	420,150	(4,000)	(1,604,240)	(113,860)	136,850
32 Park Acquisition	4,734	-	-	-	(4,000)	(4,000)	734
33 Vehicle, IT, Equip Rep	383,633	-	108,540	-	(68,600)	39,940	423,573
42 CDBG	246	-	-	-	-	-	246
50 Street Lighting	53,260	101,690	7,810	-	(109,500)	-	53,260
51 Library	29,554	111,620	-	-	(111,620)	-	29,554
52 Plaza Maintenance	(227,723)	180,490	53,000	-	(102,250)	131,240	(96,483)
Total Governmental	4,461,712	12,056,140	589,500	(463,390)	(11,897,760)	284,490	4,746,202
Enterprise Funds							
23 Local Transportation (Unrestricted)	(130,077)	1,204,650	195,000	(4,620)	(1,414,530)	(19,500)	(149,577)
24 Transit Replacement	142,435	270,000	-	(270,000)	-	-	142,435
70 Cemetery Trust	176,318	18,000	-	-	(15,210)	2,790	179,108
Total Enterprise Funds	188,675	1,492,650	195,000	(274,620)	(1,429,740)	(16,710)	171,965
Redevelopment Successor Agency							
190 RDA Successor Agency	(2,983,909)	391,780	-	-	(391,780)	-	(2,983,909)
192 RDA Housing Suc Agency	2,288,802	-	-	-	(202,760)	(202,760)	2,086,042
Total RDASA	(695,107)	391,780	-	-	(594,540)	(202,760)	(897,867)
Citywide total	\$ 3,955,281	\$ 13,940,570	\$ 784,500	\$ (738,010)	\$ (13,922,040)	\$ 65,020	\$ 4,020,301

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)	\$ -	\$ -	\$ -	\$ 88,910	\$ 65,900	\$ 38,020	\$ 7,810	\$ 53,000	\$ 253,640
Libbey Bowl Maintenance (11)	-	-	-	-	-	-	-	-	-
Street Improvement-Gas tax Fund (22)	-	-	-	-	-	-	-	-	-
Local Transportation Fund (23)	-	-	-	-	2,640	1,980	-	-	4,620
Local Transportation Equip. Fund (24)	-	195,000	-	75,000	-	-	-	-	270,000
Drainage Fund (25)	-	-	-	100,000	-	-	-	-	100,000
TDA Art 3 Fund (26)	-	-	-	107,750	-	-	-	-	107,750
Total	\$ -	\$ 195,000	\$ -	\$ 371,660	\$ 68,540	\$ 40,000	\$ 7,810	\$ 53,000	\$ 736,010

All Funds Sources & Usage

	Adopted Budget FY 18-19	Final Budget FY 17-18	Actual FY 16-17	Actual FY 15-16
Sources				
General Fund	\$ 10,146,300	\$ 9,578,980	\$ 9,517,710	\$ 8,618,830
Special Revenue Funds	2,711,960	4,376,680	1,978,150	1,596,770
Enterprise Funds	1,707,650	1,649,810	897,740	956,510
Redevelopment Successor Agency	594,540	490,690	335,780	348,900
Total	15,160,450	16,096,160	12,729,380	11,521,010
Uses				
General Fund	(10,145,910)	(9,726,450)	(9,159,870)	(9,003,440)
Special Revenue Funds	(2,215,260)	(4,316,350)	(1,536,160)	(2,018,680)
Enterprise Funds	(1,704,860)	(1,712,800)	(830,350)	(1,014,480)
Redevelopment Successor Agency	(594,540)	(415,140)	(22,950)	(68,230)
Total	(14,660,570)	(16,170,740)	(11,549,330)	(12,104,830)
Surplus (Deficit)				
General Fund	390	(147,470)	357,840	(384,610)
Special Revenue Funds	496,700	60,330	441,990	(421,910)
Enterprise Funds	2,790	(62,990)	67,390	(57,970)
Redevelopment Successor Agency	-	75,550	312,830	280,670
Surplus (Deficit)	\$ 499,880	\$ (74,580)	\$ 1,180,050	\$ (583,820)

All Funds Sources & Usage

<u>Special Revenue Funds</u>		Adopted Budget FY 18-19	Final Budget FY 17-18	Actual FY 16-17	Actual FY 15-16
Sources					
11 Libbey Bowl Maintenance	\$ 15,000	\$ 10,000	\$ 17,610	\$ 6,410	
22 Gas Tax	323,520	215,020	150,810	163,860	
25 Drainage	103,300	132,920	7,810	20,340	
26 Local Transport (Article 3)	107,750	210,000	68,560	92,030	
27 Local Transport (Article 8)	-	-	-	-	
31 Capital Projects	1,599,240	3,135,770	1,074,450	920,510	
32 Parks Acquition	-	-	1,420	670	
33 Vehicle, IT, Equip Rep	108,540	225,700	245,020	30	
50 Street Lighting	109,500	102,160	100,530	94,080	
51 Library	111,620	111,620	112,820	112,760	
52 Plaza Maintenance	233,490	233,490	199,120	186,080	
Total Sources	2,711,960	4,376,680	1,978,150	1,596,770	
Uses					
11 Libbey Bowl Maintenance	-	10,000	-	-	
22 Gas Tax	-	303,000	53,560	-	
25 Drainage	103,300	132,920	16,480	115,680	
26 Local Transport (Article 3)	107,750	210,000	23,860	10,080	
27 Local Transport (Article 8)	-	-	-	-	
31 Capital Projects	1,608,240	3,098,230	1,129,520	1,531,310	
32 Parks Acquition	4,000	-	950	16,490	
33 Vehicle, IT, Equip Rep	68,600	181,840	6,250	-	
50 Street Lighting	109,500	123,570	69,300	73,040	
51 Library	111,620	111,620	123,490	106,000	
52 Plaza Maintenance	102,250	145,170	112,750	166,080	
Total Uses	2,215,260	4,316,350	1,536,160	2,018,680	

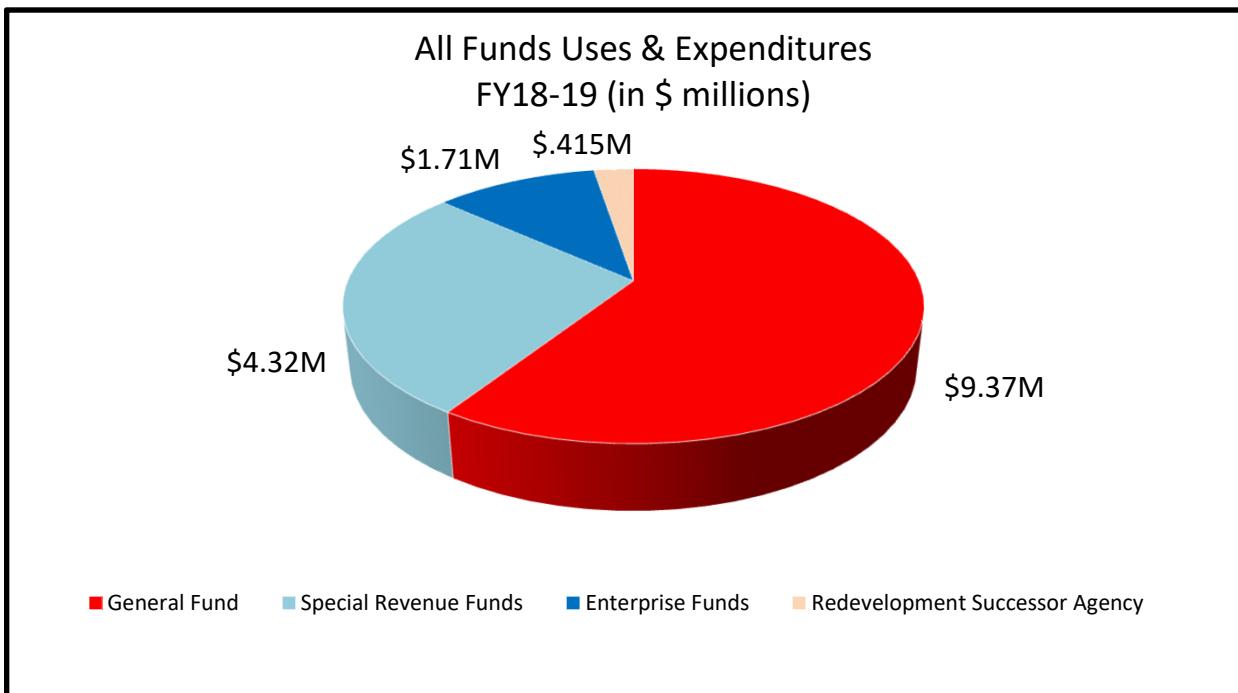
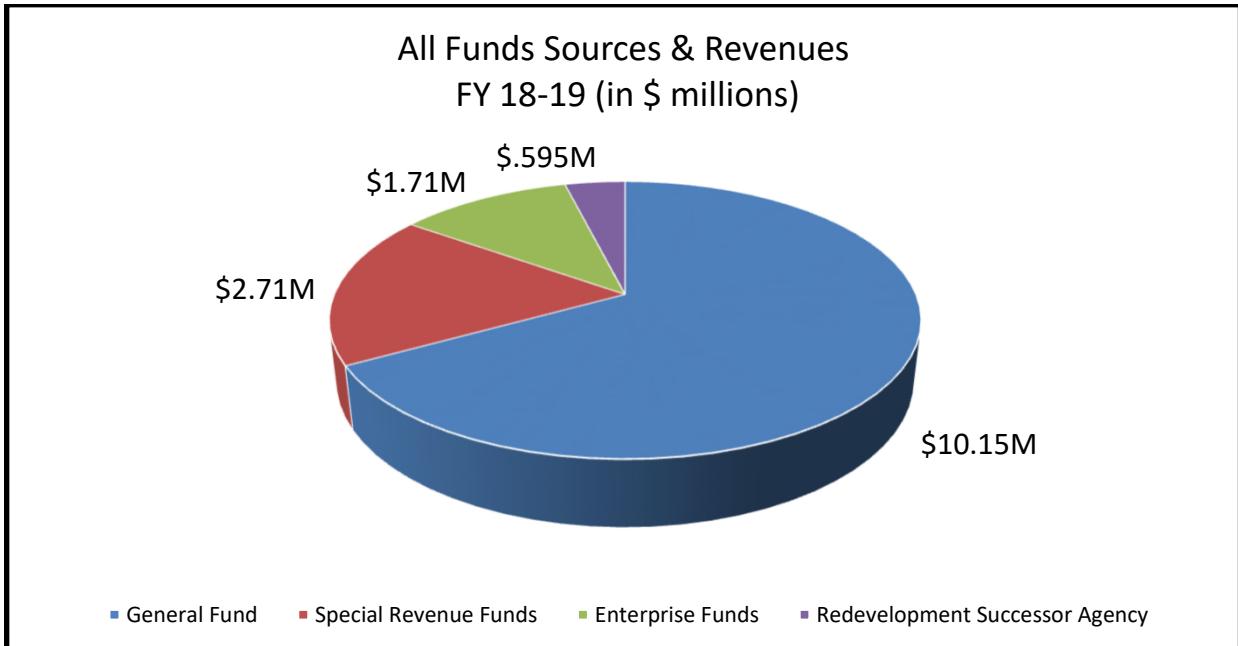
All Funds Sources & Usage

Enterprise Funds

	Adopted Budget FY 18-19	Final Budget FY 17-18	Actual FY 16-17	Actual FY 15-16
Sources				
23 Transit Fund	\$ 1,419,650	\$ 1,344,830	\$ 874,190	\$ 869,640
24 Transit Capital Fund	270,000	270,500	910	61,480
70 Cemetery Fund	18,000	34,480	22,640	25,390
Total Sources	1,707,650	1,649,810	897,740	956,510
Uses				
23 Transit Fund	1,419,650	1,411,720	830,730	1,031,050
24 Transit Capital Fund	270,000	266,600	3,840	-
70 Cemetery Fund	15,210	34,480	(3,460)	16,570
Total Uses	1,704,860	1,712,800	831,110	1,047,620

Redevelopment Successor Agency

	Adopted Budget FY 18-19	Final Budget FY 17-18	Actual FY 16-17	Actual FY 15-16
Sources				
190 RDA Successor Agency	\$ 391,780	\$ 412,070	\$ 334,950	\$ 282,660
192 RDA Successor Housing Fund	202,760	78,620	830	66,240
Total Sources	594,540	490,690	335,780	348,900
Uses				
190 RDA Successor Agency	391,780	412,070	25,730	70,320
192 RDA Successor Housing Fund	202,760	3,070	2,780	2,090
Total Sources	594,540	415,140	28,510	72,410

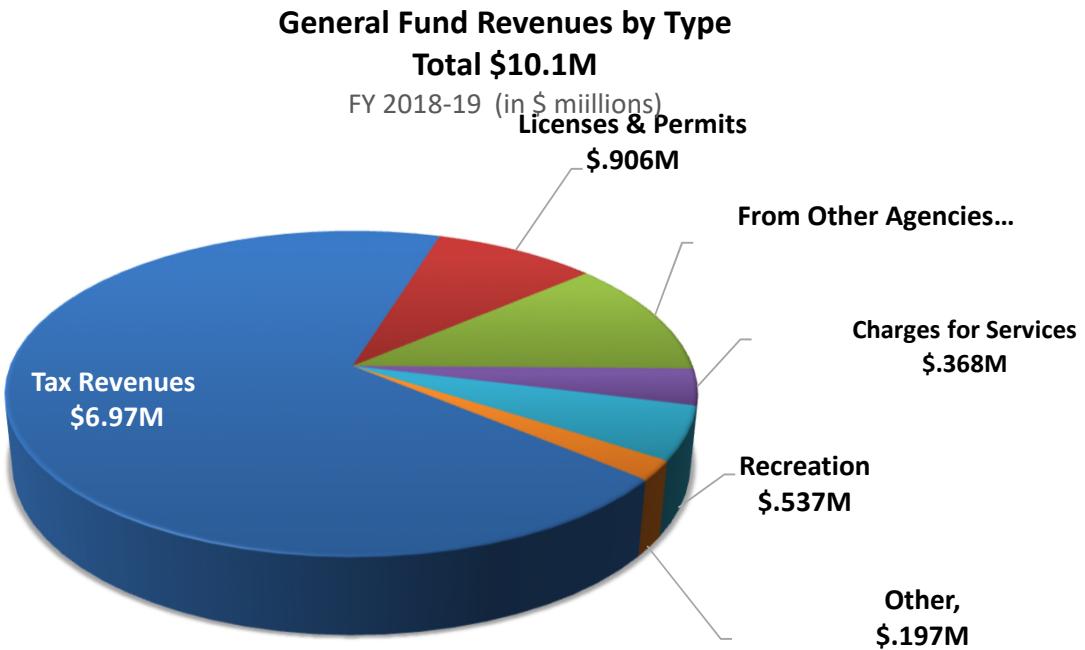


General Funds Sources & Usage

	Adopted Budget		Prior Year Amounts		
	Adopted Budget FY 18-19	\$ Change From PY Budget	Final Budget FY 17-18	Projected Actual 2017-18	Actual 2016-17
	Sources				
Property Tax	\$ 1,953,710	\$ 55,910	\$ 1,897,800	\$ 1,931,170	\$ 1,849,980
Sales Tax	1,500,000	50,700	1,449,300	1,477,890	1,527,570
Business Licenses	182,960	890	182,070	182,960	158,800
Franchise Fees	368,250	6,610	361,640	339,390	417,540
TOT and Property Trans. Tax	3,562,510	92,230	3,470,280	3,302,110	3,321,480
TOT to Capital Improvement Fund	(712,500)	(20,750)	(691,750)	(660,050)	(669,210)
Documentary Stamp Tax	112,880	-	112,880	74,480	101,770
Licenses & Permits	906,000	352,640	553,360	684,020	483,990
Fines & Forfeitures	12,280	(14,380)	26,660	10,320	28,170
Use of Money	40,000	20,000	20,000	9,650	55,320
Motor Vehicle In Lieu	857,560	29,930	827,630	832,580	783,950
From Other Agencies	312,850	(101,330)	414,180	398,450	445,610
Charges for Service	145,790	29,170	116,620	83,570	72,410
Overhead Allocations	222,360	7,150	215,210	215,210	239,530
Miscellaneous	144,410	71,410	73,000	237,060	69,270
Recreation Income	537,240	(12,860)	550,100	562,860	631,530
TOTAL	10,146,300	567,320	9,578,980	9,681,670	9,517,710

General Funds Sources & Usage

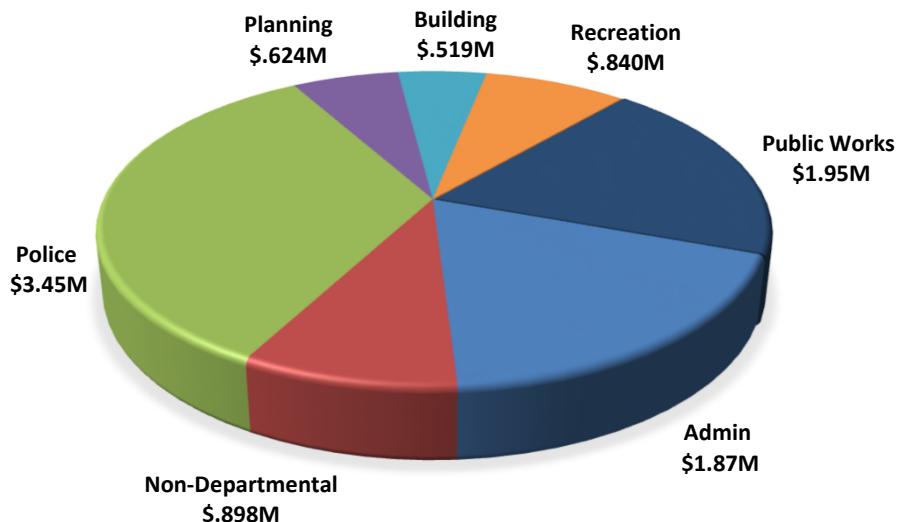
	Adopted Budget			Prior Year Amounts		
	Adopted Budget FY 18-19	\$ Change From PY Budget	Final Budget FY 17-18	Projected		
				Actual 2017-18	Actual 2016-17	
Uses						
City Council	\$ 90,280	\$ (3,030)	\$ 93,310	\$ 75,640	\$ 94,470	
City Manager	673,150	136,370	536,780	387,540	429,390	
City Treasurer	5,410	(20)	5,430	5,210	3,530	
Finance	683,170	3,780	679,390	634,030	553,840	
City Attorney	171,000	12,000	159,000	155,330	161,620	
City Clerk	187,400	8,380	179,020	134,160	178,970	
Arts Commission	62,670	(4,130)	66,800	53,390	60,310	
Police	3,446,480	30,950	3,415,530	3,367,590	3,289,860	
Planning Division	607,250	(870)	608,120	431,570	514,160	
Building Division	519,020	163,780	355,240	475,420	347,650	
Planning Commission	15,690	(2,610)	18,300	3,400	4,900	
Historic Preservation Commission	1,350	(21,650)	23,000	1,540	18,520	
Building Appeals Board	-	-	-	-	-	
Recreation Commission	6,840	170	6,670	8,320	10,430	
Recreation	832,780	(81,980)	914,760	940,040	953,980	
Public Works	1,945,180	103,170	1,842,010	1,844,310	1,774,740	
Capital Improvements						
Non-Departmental						
Capital Improvements trans	-	-	-	-	-	
PERS Funded Liability	358,080	80,240	277,840	303,650	245,190	
Health Ins Retiree	149,000	(42,550)	191,550	173,880	195,690	
Insurance	197,850	63,960	133,890	226,760	131,690	
Community Outreach	114,000	(35,000)	149,000	149,000	132,000	
Lighting District	7,810	-	7,810	7,810	7,810	
Libbey Bowl Management	18,500	8,500	10,000	300	640	
Plaza Maintenance District	53,000	-	53,000	53,000	50,480	
TOTAL	10,145,910	419,460	9,726,450	9,431,890	9,159,870	
Surplus (Deficit)	\$ 390	\$ 147,860	\$ (147,470)	\$ 249,779	\$ 357,840	



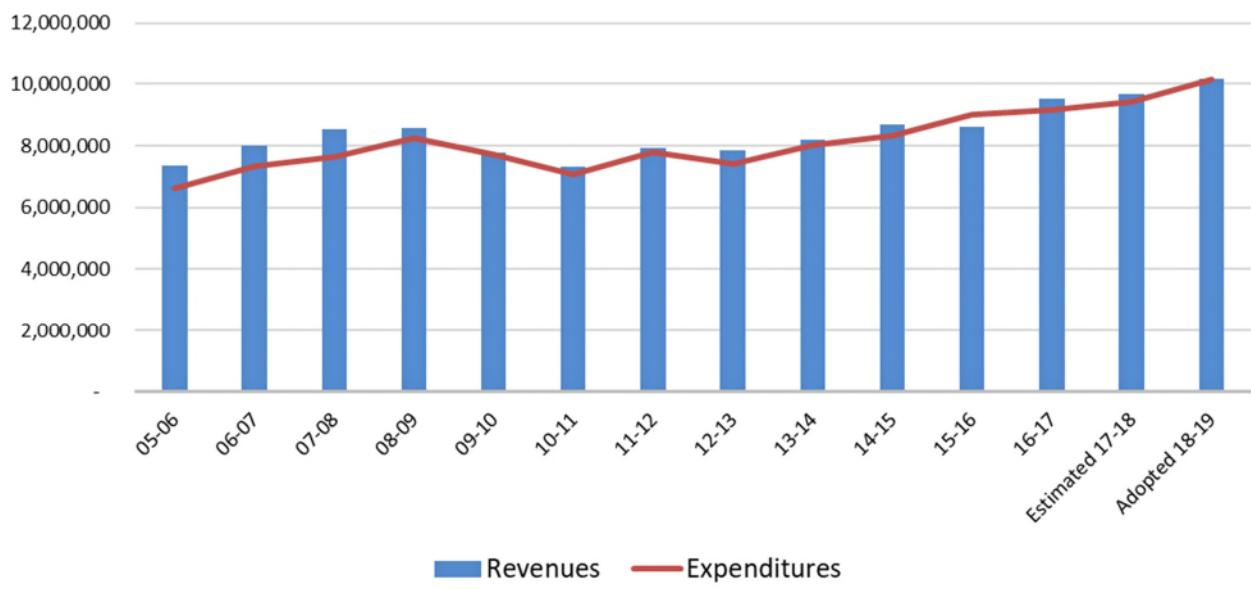
General Fund Expenditures by Department

Total \$10.1M

FY 2018-19 (in \$ millions)



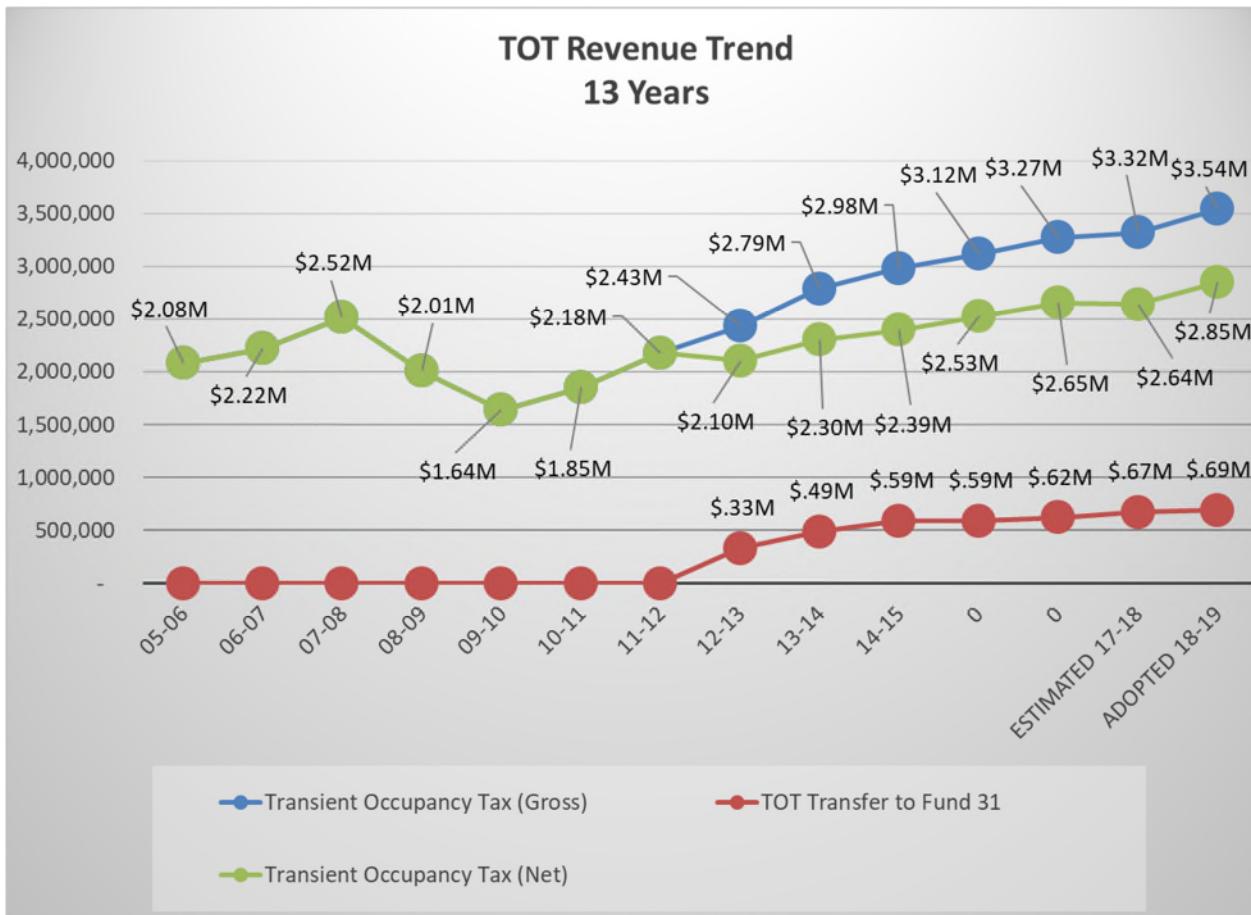
GENERAL FUND REVENUE VS EXPENDITURE TREND 13 YEARS



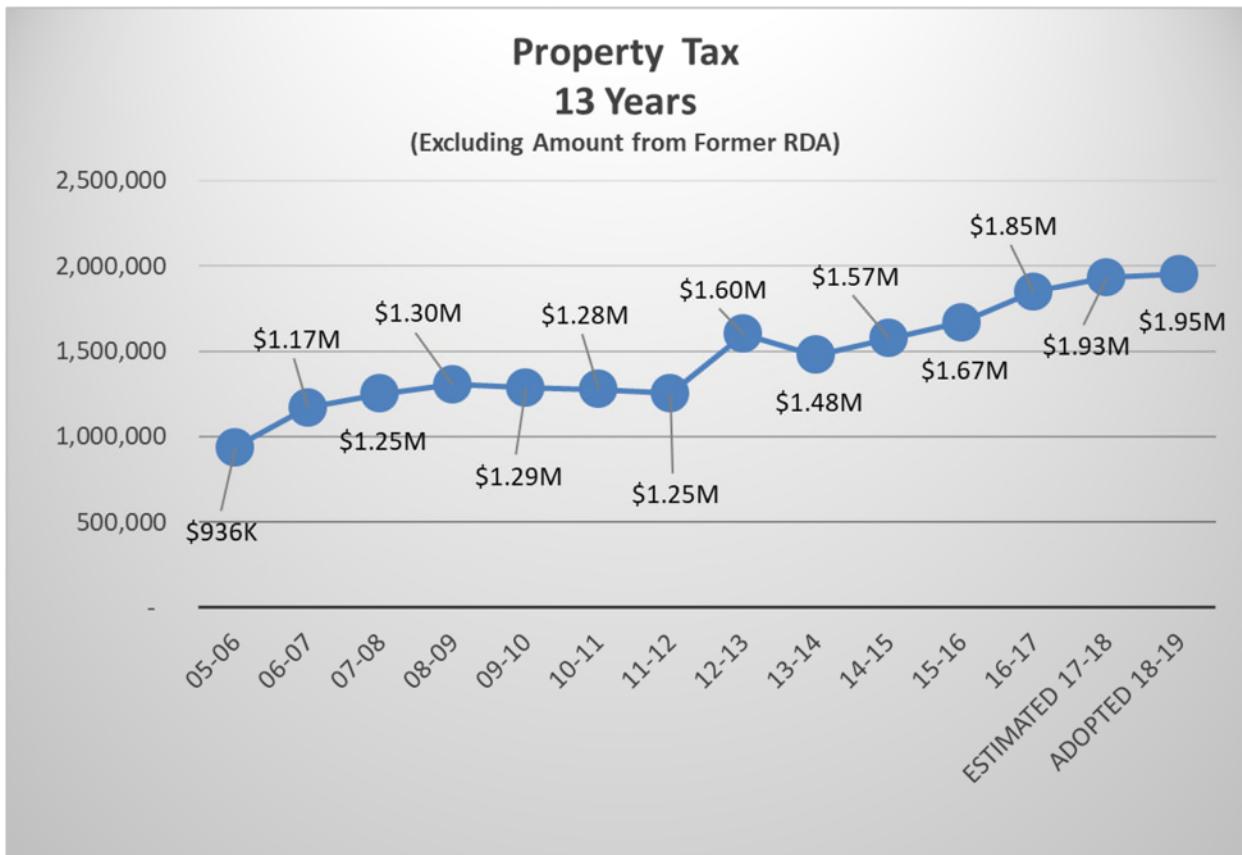
GENERAL FUND TAX REVENUES 13 YEARS



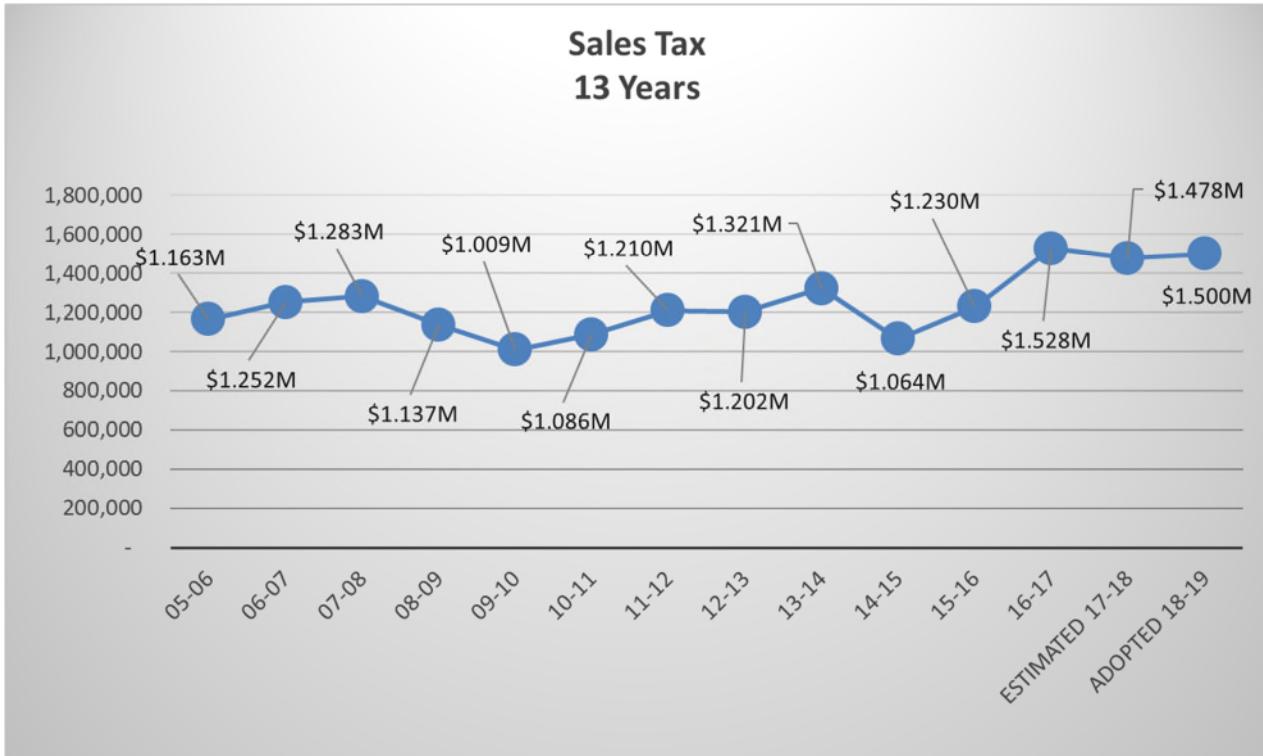
Transient Occupancy Tax Trend



Property Tax Trend



Sales Tax Trend



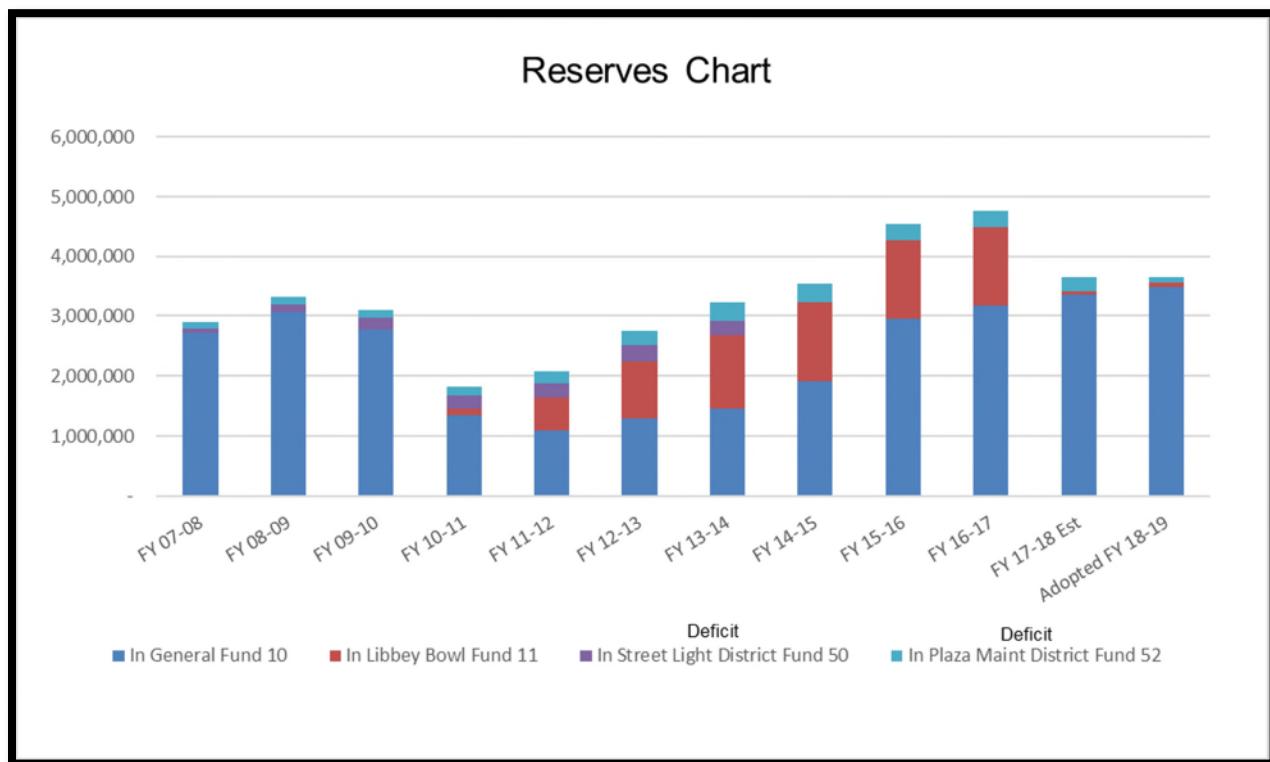
General Fund Reserve and Cash Balance

City of Ojai Schedule of General Fund Reserve				
	General Fund Reserves	General Fund Reserve Requirement	Reserves Over (under)	Reserve As % of GF Budget
			Reserve Requirement	
6/30/2018 *	\$ 3,582,527	\$ 4,632,860	(1,050,333)	38.7%
6/30/2017 **	3,453,770	4,632,860	(1,179,090)	37.3%
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
6/30/2018 *	\$ 3,582,527	\$ 3,880,299	297,772	108.3%
6/30/2017 **	3,453,770	4,113,456	659,686	119.1%
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 Fiscal Year 2018-19

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.



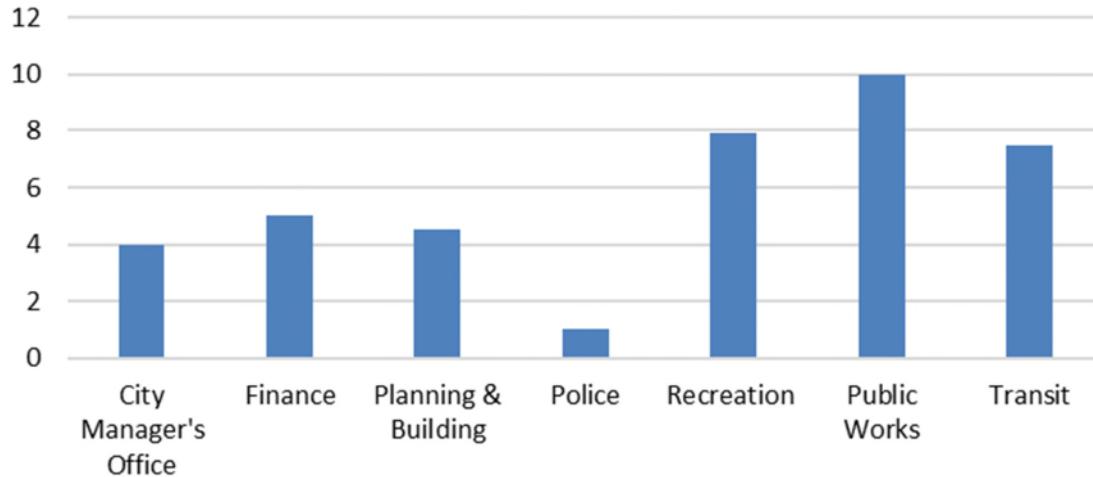
Position Summary

Position Title	FTE			SALARY RANGE								
	FY 18-19			*FY 17-18			FY 16-17					
	Min	Max	Per	Min	Max	Per	Min	Max	Per	Min	Max	Per
Elected Officials												
Mayor	1	1	1	475	475	Month	475	475	Month	475	475	Month
City Council	4	4	4	475	475	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	13,333	13,333	Month	13,333	13,333	Month	13,333	13,333	Month
Deputy City Manager	0	0	1	N/A	N/A	Month	N/A	N/A	Month	N/A	N/A	Month
Asst To City Manager	1	1	0	5,911	7,183	Month	5,912	7,186	Month	N/A	N/A	Month
Admin Analyst-CM Office	0	1	1	N/A	N/A	Month	4,396	5,344	Month	3,975	4,830	Month
Office Specialist II FT	1	0	0	3,432	4,172	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Office Specialist II PT	0	1	0	N/A	N/A	Hr	19.82	24.09	Hr	19.41	23.59	Hr
Records Manager	1	1	1	6,352	7,721	Month	5,912	7,186	Month	5,793	7,039	Month
Community Development												
Community Dev Director	1	1	1	10,208	12,408	Month	10,208	12,408	Month	10,008	12,164	Month
Associate Planner PT	0	0	0	34.11	41.46	Month	34.11	41.46	Month	33.42	40.61	Hr
Associate Planner FT	1	1	1	5,320	6,465	Month	5,912	7,186	Month	5,793	7,039	Month
Sr. Planning/Bldng Tech	1	1	1	4971.2	6042.4	Month	5,099	6,197	Month	4,871	5,921	Month
Planning & building Tech	1	1	0	4,287	5,210	Month	4,290	5,214	Month	4,202	5,106	Month
Code Compliance Officer	0.5	0.5	0.5	N/A	N/A	Hr	N/A	N/A	Hr	25.00	25.00	Hr
Office Specialist II	0	0	0.5	N/A	N/A	Hr	N/A	N/A	Hr	19.41	23.59	Hr
Finance Department												
Finance Director	1	1	1	10,208	12,408	Month	10,208	12,408	Month	10,008	12,164	Month
Accountant	1	1	0	5,354	6,507	Month	5,356	6,510	Month	5,247	6,377	Month
Senior Accounting Specialist	1	1	1	4,616	5,611	Month	4,619	5,614	Month	4,524	5,500	Month
Accounting Specialist II	1	1	1	4,181	5,084	Month	4,184	5,087	Month	4,099	4,982	Month
Office Specialist II	1	1	1	3,432	4,172	Month	3,435	4,176	Month	3,364	4,088	Month
Police Department												
Dispatcher/Admin Secretary	1	1	1	3,858	4,689	Month	3861	4692	Month	3781	4596	Month
Public Works Department												
PW Dir/City Engineer	1	1	1	10,718	13,028	Month	11,034	13,028	Month	10,817	12,773	Month
Administrative Analyst I	1	1	1	3,671	5,020	Month	4,975	6,046	Month	4,384	5,329	Month
Administrative Assistant II	1	1	1	4,054	4,926	Month	4,396	5,344	Month	3,975	4,830	Month
Technical Support Specialist	1	1	1	5,488	6,670	Month	5,491	6,673	Month	4,839	5,883	Month
Public Works Supervisor	1	1	1	5,320	6,465	Month	5,214	6,468	Month	5,214	6,335	Month
Senior Maintenance Worker	2	2	2	3,858	4,689	Month	3,861	4,692	Month	3,781	4,596	Month
Maintenance Worker II	1	1	0	3,494	4,248	Month	3,496	4,251	Month	3,426	4,164	Month
Maintenance Worker I	3	2	3	3,167	3,849	Month	3,167	3,852	Month	3,104	3,772	Month
Transit Department												
Transit Operations Sup	1	1	1	5,320	6,465	Month	5,321	6,468	Month	5,214	6,335	Month
Senior Mechanic	1	1	1	4,586	5,574	Month	4,590	5,577	Month	4,493	5,462	Month
Trolley Driver PT	5	5	5	16.67	20.26	Hr	16.67	20.26	Hr	16.32	19.84	Hr
Trolley Facility Cleaner	0.5	0.5	0.5	13.33	16.21	Hr	13.33	16.21	Hr	13.06	15.88	Hr
Recreation Department												
Rec Admin Assistant	0.5	0.5	0.5	22.71	27.60	Hr	22.71	27.60	Hr	22.71	27.60	Hr
Recreation Coordinator	1	1	1	4,054	4,926	Month	4,396	4,354	Month	3,975	4,830	Month
Recreation Manager	1	1	1	6,352	7,721	Month	7,058	8,579	Month	6,228	7,570	Month
Recreation Specialist I	1.4	1.4	1.4	14.33	17.43	Hr	14.33	17.43	Hr	14.33	17.43	Hr
Recreation Specialist II	1	1	1	16.22	19.71	Hr	16.22	19.71	Hr	16.22	19.71	Hr
Class Instructor	0.3	0.3	0.3	13.24	33.10	Hr	13.24	33.10	Hr	13.24	33.10	Hr
Facilities Assistant	0.7	0.7	0.7	10.93	13.28	Hr	10.93	13.28	Hr	1.93	13.28	Hr
Recreation Leader I	0.9	0.9	0.9	10.50	11.58	Hr	10.50	11.58	Hr	10.00	11.58	Hr
Recreation Leader II	0.8	0.8	0.8	11.47	13.95	Hr	11.47	13.95	Hr	11.47	13.95	Hr
Sports Official	0.3	0.3	0.3	11.03	33.10	Hr	11.03	33.10	Hr	11.03	33.10	Hr
Total	47.9	47.9	45.4									

* 2% Cola Increase effective 1-1-2018

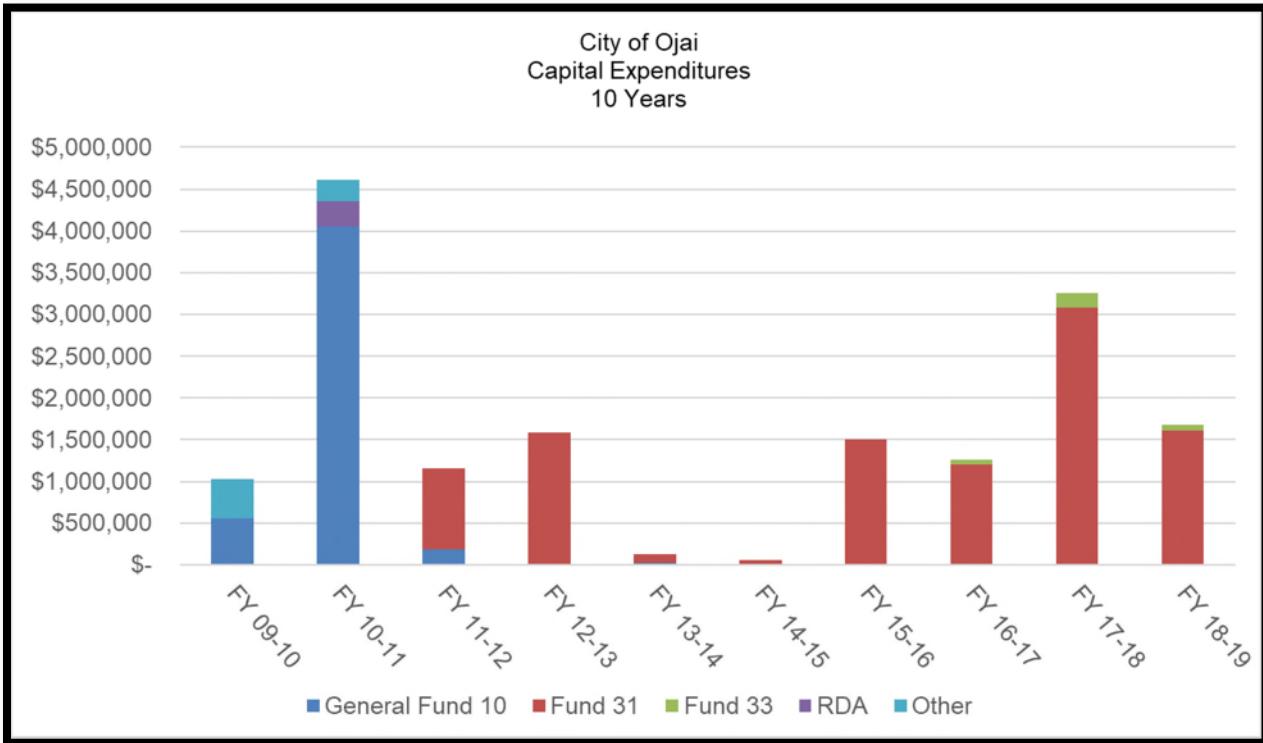
Adopted FY 18-19 *
Full-time Equivalents (FTE's)

39.9 FTE's Excluding Elected Officials

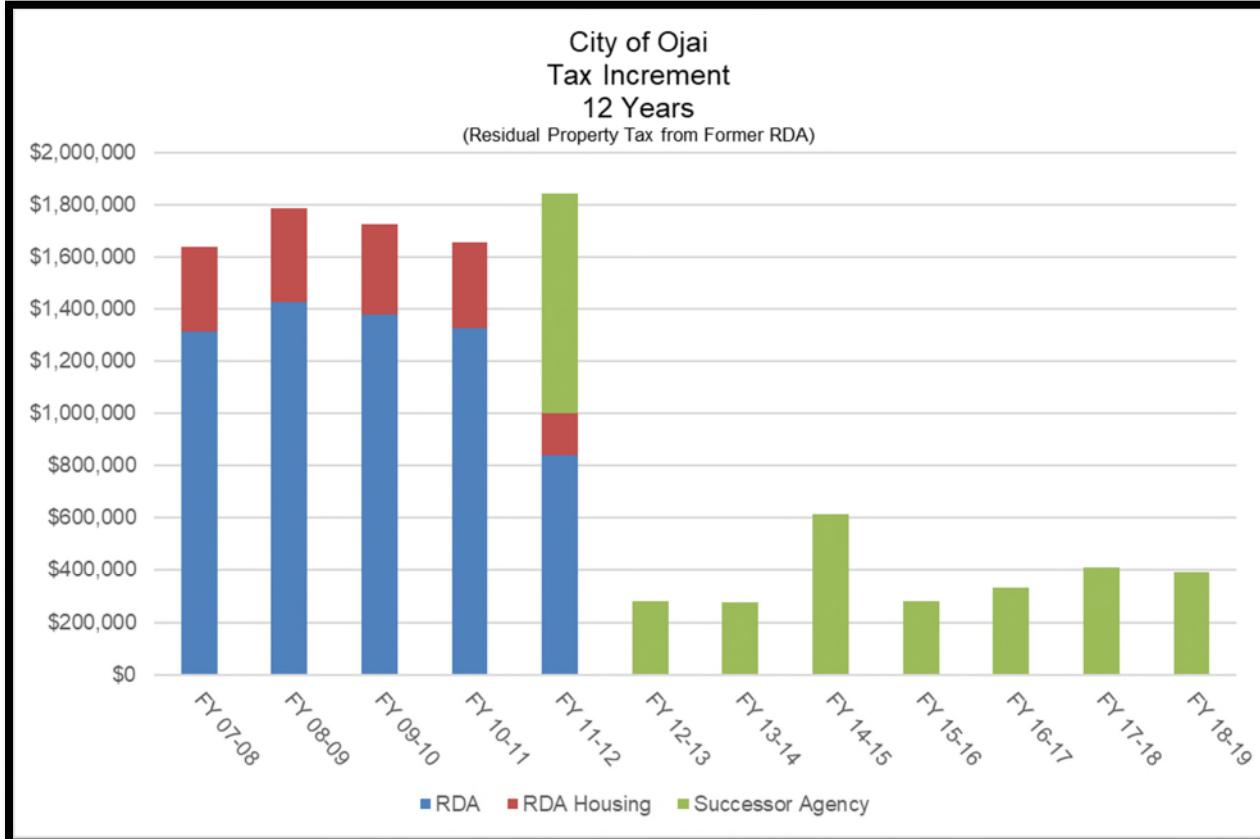


* 1 FTE = 1 Employee working 2080 hours, total hours worked by part time employees are divided by 2080 to calculate PT FTE's.

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.

Description	Estimated Balance	Contribution	Drawdown	Estimated Balance
	As of 6/30/17	FY 17-18		As of 6/30/18
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	11,122	20,205	-	31,327
Street Light In-lieu Fees	4,000	-	-	4,000
Pirie Rd Signal Mitigtn Fees	31,034	-	-	31,034
Underground Dvlp Deposits	23,980	-	-	23,980
Nordhoff Cemetery Rose Garden	500	-	-	500
Deferred Rev / AB 939 Fees Col	113,498	-	-	113,498
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/BstTnnzTwn/Quickstart	6,722	-	-	6,722
Def Rev/Tennis (OV Tennis Club)	2,239	5,000	5,000	2,239
Def Rev/Rayven's Scholarships	5,498	878	3	6,374
Def Rev/Youth Sports & Misc	1,000	-	-	1,000
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	5,775	3,200	1,600	7,375
Arts Commission				
Def Rev/OV Inn Public Art	-	68,940	-	68,940
Deferred Rev / Public Art Fund	46,687	775	510	46,952
Def Rev/PublicArtFund-Mentor	1,000	-	-	1,000
Police				
Deferred Rev / Fingerprint	(776)	9,316	9,177	(637)
Def Rev / Ojai Explorer Post#	816	3,324	4,455	(315)
Def Rev/Police Volunteers	1,568	200	-	1,768
Cable TV				
Def Rev / Cable Co 1% Peg Fees	48,180	15,530	-	63,710
DefRev/CblCo1%Peg/OjaiSchDistr	344	-	-	344
Grand Total	\$ 589,990	\$ 127,368	\$ 20,744	\$ 696,613

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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.

Grant Fund (041) - This fund is established to administer inter-governmental grant funds

from the State of California, the federal government, or Ventura County for specific projects.

Community Development Block Grant (CDBG) Fund (042) - The City applies for its CDBG funding through the County of Ventura. These projects are required to meet the needs of homelessness, job creation, housing, and senior services that are defined as low to moderate income. Qualifying projects have evolved over recent years to eliminate recreation programs and capital projects that were previously acceptable. The Sarzotti Park Picnic Area Shelters were finished in FY2016-17 partially using a CDBG grant based on ADA improvements , but ADA no longer qualifies as the primary factor for the grant. CDBG funds may currently be used for: public facilities, public improvements, urban infrastructure, housing programs, economic development programs, and public services principally for persons of low and moderate income (which is defined as 80% or less of the area's median income). The City has not been able to identify qualifying projects at this time, although HELP of Ojai has been able to obtain grants.

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: The City Council consists of four at-large members, elected every four years, and a directly-elected Mayor elected every two years. Voters chose the directly elected Mayor for the first time in the City's history in 2016. 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 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 make a committee to address said issues.

City Treasurer: The City Treasurer is elected to serve a four-year term. The Treasurer's responsibilities include the following: 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. In 2017 the City Treasurer pay was increased to \$350 per month.

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 of the City Department Heads report to the City Manager who, in turn, reports to the City Council Members. The Assistant to the City Manager, City Manager Office Specialist, and Recreation 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.

Other duties include special projects, serving as the City's Public Information Officer including social media, Film Permit Officer, providing administrative support to the Building Appeals Board, and coordinating the City's emergency disaster response plans. The Assistant to the City Manager also represents the City at Economic Development (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 currently oversees the City's Building Department, and is responsible for management of the 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 & 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, the 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, governmental accounting standards established by the Government Accounting Standards Board and Financial Accounting Standards Board. All finance staff report to the Finance Director, who reports directly to the City Manager.

City Clerk: The City's Clerk's Office 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's Office are performed by the Deputy City Clerk/Records Manager, under the direction of the City Manager. The essential functions of the City Clerk's Office 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-day processes including setting up polling places and ballot counting, and certifying election results.

As Clerk to the City Council, the Deputy City Clerk prepares 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 an effective meeting. The Deputy City Clerk assists all departments in the adherence to the Brown Act (Open Meetings Law) 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 the 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 serves as staff liaison to the Building Appeals Board. The Building Official reports directly to the City Manager.

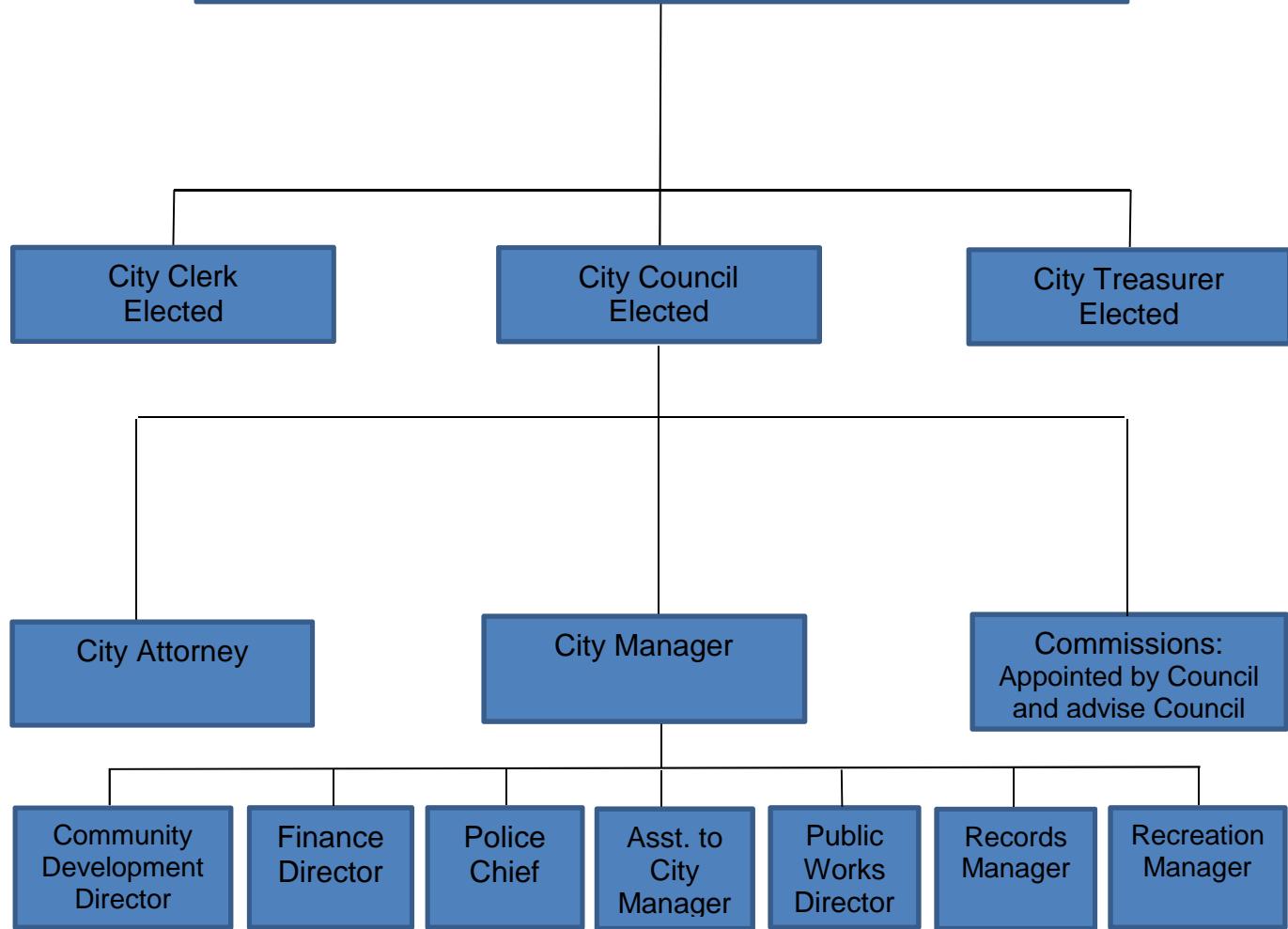
Code Compliance Division:

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

Animal Control Services

The department coordinates with Ventura County Animal Services 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 contract with Animal Services is coordinated through the City Manager's office.

Citizens of Ojai



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.

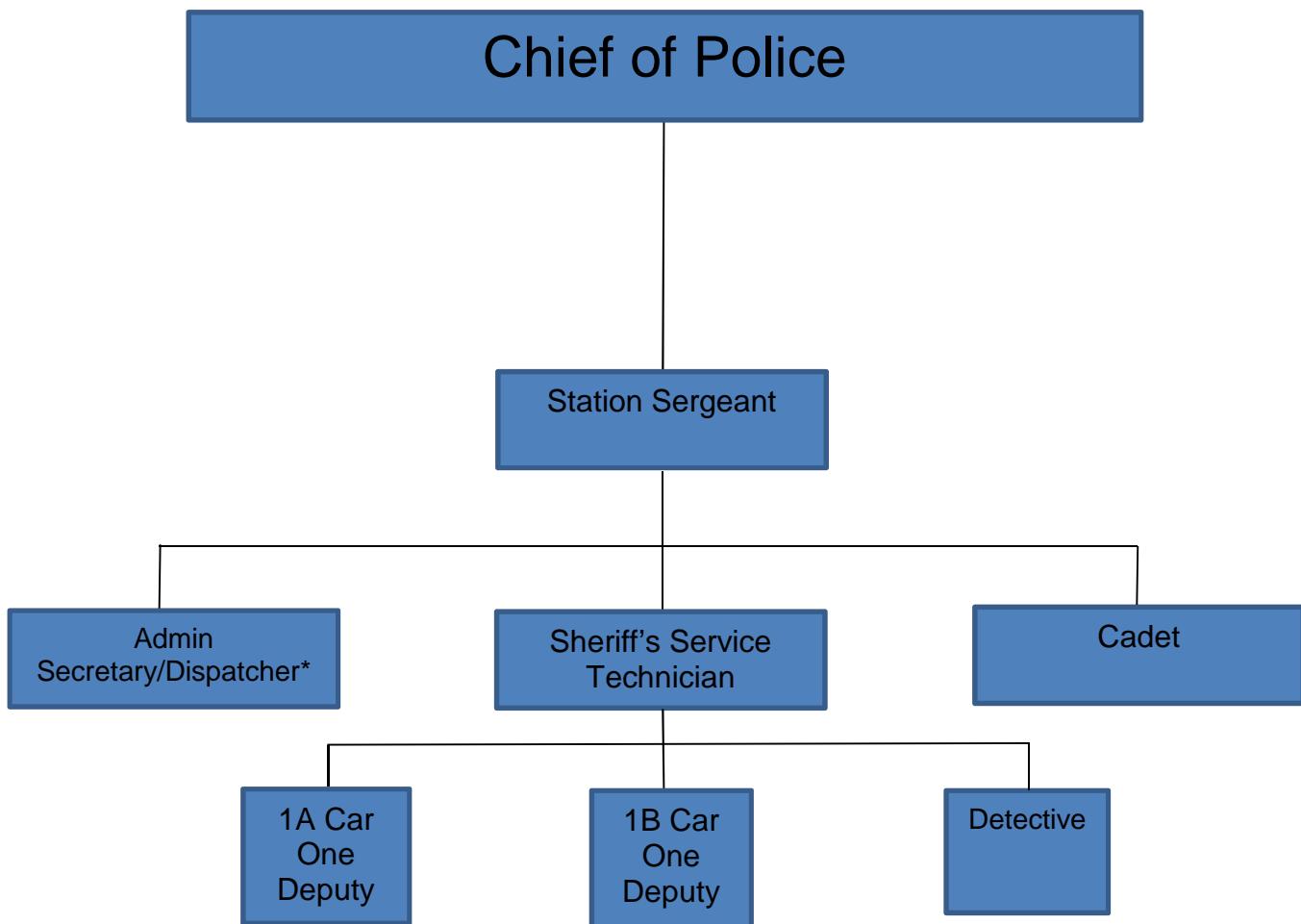
The Ventura County Sheriff's Office is comprised of four divisions. An Assistant Sheriff oversees Detention Services and Support Services while another Assistant Sheriff oversees Patrol Services and Special Services.

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 of the City's long-range and current planning functions, 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 and interacts directly with Ojai residents, local business owners, 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, design guidelines and other regulatory tools, specifically: Title 10-Planning and Zoning; Title 4 Chapter 8-Cultural and Historic and Cultural Preservation; Title 4 Chapter 11-Preservation, Cutting, and Removal of Oak, Sycamore Heritage and Other Designated Mature Trees; Chapter 16-Title 4 Article 2 Public Arts Program of the City of Ojai's Municipal Code. 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, often in conjunction with the City's Building Division and Public Works Department, assists the public regarding allowable development and uses, answers general zoning questions, and issues ministerial and minor administrative permits.



Community Development Director



Recreation

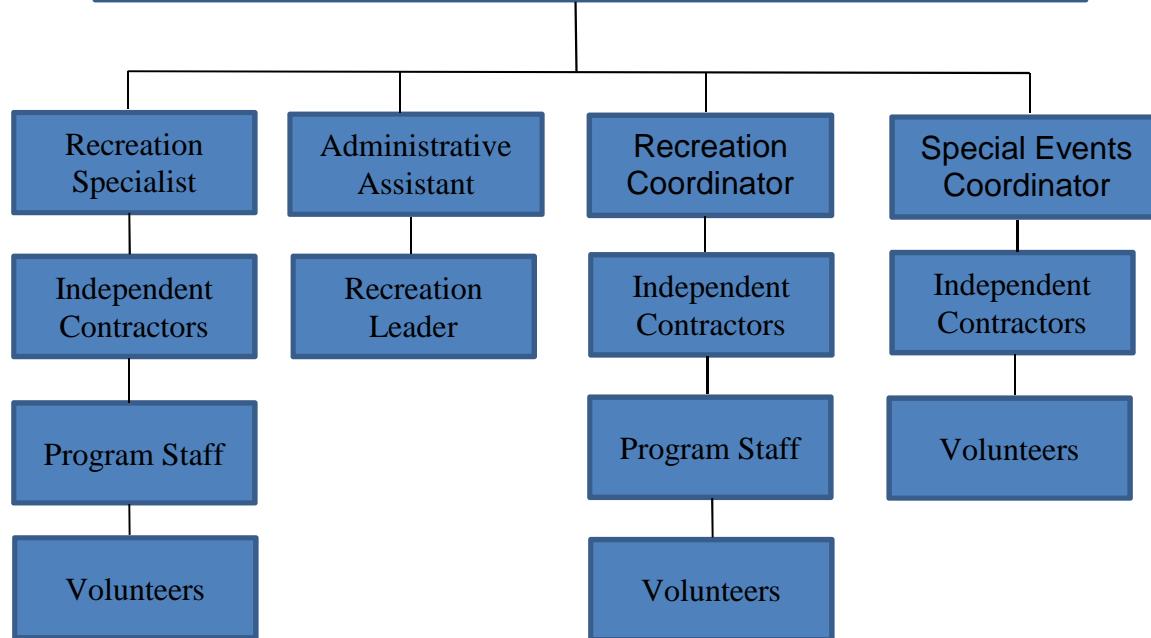
The Recreation Department is responsible for planning, organizing, implementing and evaluating recreational programs and activities for the community. The role of the Recreation Department personnel is to plan, schedule and take reservations for many different programs, classes, camps and events. They prepare ball fields for games, and set-up and dismantle 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 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 specialty classes. Summer aquatic lessons are offered at Villanova Preparatory High School and public swim is offered at the Nordhoff High School pool facility. Youth and adult tennis lessons are held at the Libbey Park 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. In May of 2014, the Recreation Department offered its First Annual Open House to the community, which will continue in perpetuity. 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 three years, the Recreation Department has brought in revenues of over \$500,000; an achievement that has not happened in the last ten years. On average, the department strives to recover approximately 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 and public outreach.

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 organization is 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.

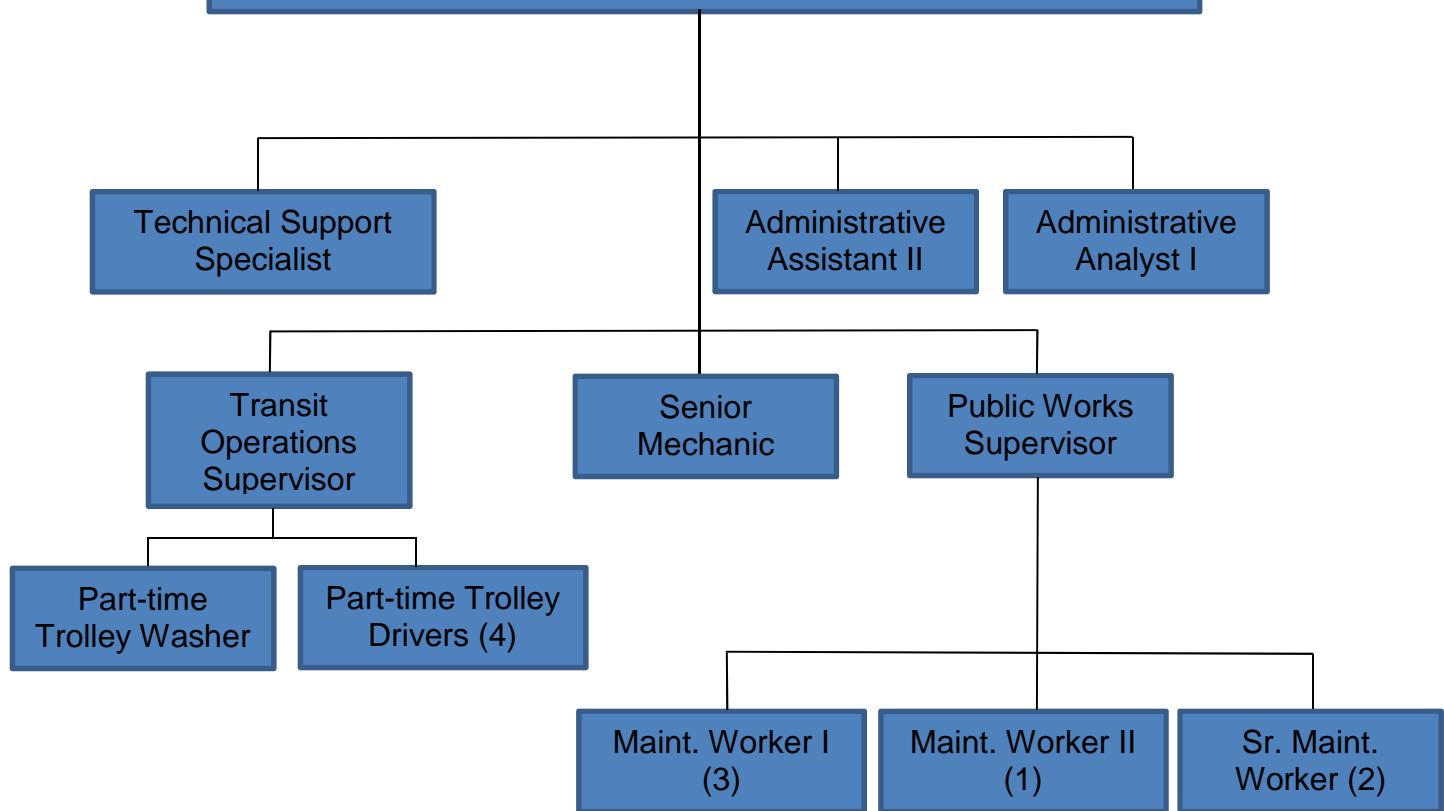
Nordhoff Cemetery

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 5 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 anticipates transferring 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 \$2,675,550 on June 30, 2018, 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 18-19 is \$73,000.

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City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			% change			Prior & Current Year Information												
		FY 18-19 Adopted Budget	\$ Change From PY	Budget	From PY Budget	Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18										
GENERAL FUND																				
REVENUES																				
Tax Revenues																				
010-9301-1010-101	Property Tax	\$ 1,683,180	\$ 213,880	14.56%	\$ 1,469,300	\$ 1,650,180	\$ 180,880	\$ 1,468,980												
010-9301-1010-102	Secured Property Tax	61,960	5,070	8.91%	56,890	60,742	3,852	50,240												
010-9301-1010-103	Unsecured Property Tax	20,000	(14,680)	-42.33%	34,680	33,640	(1,040)	32,930												
010-9301-1010-104	Supplemental Taxes	47,710	25,850	118.25%	21,860	46,770	24,910	19,310												
010-9301-1010-105	RDA Pass Through Prop Tax	(20,000)	-	0.00%	(20,000)	(19,670)	330	(18,060)												
010-9301-1010-107	Admin Cost / Ventura County	160,860	(174,210)	-51.99%	335,070	157,710	(177,360)	296,530												
010-9301-1010-108	RPTTF Residual Distribution	-	-	-	-	1,780	1,780	50												
010-9301-1010-201	Interest Apportionmt/Prop Tax	1,953,710	55,910	2.95%	1,897,800	1,931,172	33,372	1,849,980												
010-9301-1011-100	Property Tax Total	1,953,710	55,910	2.95%	1,897,800	1,931,172	33,372	1,849,980												
010-9301-1011-104	Sales Tax	1,378,160	6,860	0.50%	1,371,300	1,356,450	(14,850)	1,405,080												
	Psaf/172 Money-1/2% Sales Tx	121,840	43,840	56.21%	78,000	121,440	43,440	122,490												
	Sales Tax Total	1,500,000	50,700	3.50%	1,449,300	1,477,890	28,590	1,527,570												
Business Licenses																				
010-9301-1025-000	Business Licenses	164,960	1,090	0.67%	163,870	160,070	(3,800)	139,940												
010-9301-1025-001	Bus Lic Application/renewal	17,000	-	0.00%	17,000	16,810	(190)	15,880												
010-9301-1025-002	Business Licenses Penalties	-	-	-	-	5,080	5,080	2,220												
010-9301-1025-005	Bus Lic / SB1186 \$1 State Fee	1,000	(200)	-16.67%	1,200	1,020	(180)	760												
010-9301-1025-010	Bus Lic/Collection & PY	-	-	-	-	(20)	(20)	-												
	Business License Total	182,960	890	0.49%	182,070	182,959	889	158,800												
Franchisee Fees																				
010-9301-1026-105	Franchisee Fees	99,960	-	0.00%	99,960	83,890	(16,070)	89,760												
010-9301-1026-106	So California Edison	33,290	-	0.00%	33,290	21,980	(11,310)	20,560												
010-9301-1026-108	So California Gas	98,500	100	0.10%	98,400	98,500	100	97,250												
010-9301-1026-110	Time Warner Cable/b4adelphia	103,000	6,510	6.75%	96,490	103,730	7,240	91,720												
010-9301-1026-111	EJ Harrison	11,850	-	0.00%	11,850	11,130	(720)	11,790												
010-9301-1026-113	Roll-offs Harrison	6,650	-	0.00%	6,650	5,160	(1,490)	6,300												
010-9301-1026-128	AT & T Mobility	15,000	-	0.00%	15,000	15,000	-	280												
	Cable Companies 1% Peg Fees	368,250	6,610	1.83%	361,640	339,389	(22,251)	417,540												

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
010-9301-1027-000	Transient Occupancy Tax	3,562,510	103,760 (11,530)	3.00% -100.00%	3,458,750 11,530	3,300,240 1,280	(158,510) (10,250)	3,347,730 (26,250)
010-9301-1027-001	Ojai Tourism 1% Assessment	-	-	-	-	590	590	-
010-9301-1027-002	Trans Occupancy Tx Late Fees	(712,500)	(20,750)	3.00%	(691,750)	(660,050)	31,700	(669,210)
010-9301-1027-999	Transient Occupancy-to Fd 31	2,850,010	71,480	2.57%	2,778,530	2,642,060	(136,470)	2,652,270
	Transient Occupancy Total							
	Documentary Stamp Tax	112,880	-	0.00%	112,880	74,480	(38,400)	101,770
	Documentary Stamp Tax Total	112,880	-	0.00%	112,880	74,480	(38,400)	101,770
	Total Tax Revenues	6,967,810	185,590	2.74%	6,782,220	6,647,951	(134,269)	6,707,930
	Licenses & Permits							
010-9302-1053-000	Energy Fee	13,170	8,760	198.64%	4,410	12,910	8,500	3,930
010-9302-1053-020	Inspection fee	510	510	100.00%	-	500	500	-
010-9302-1054-000	Tree Permits	12,000	8,750	269.23%	3,250	6,670	3,420	2,700
010-9302-1055-000	Home Occupation Permits	580	150	34.88%	430	570	140	360
010-9302-1056-000	Building Allocations	3,050	-	0.00%	3,050	270	(2,780)	2,250
010-9302-1058-000	Household Haz. Residential	14,290	-	0.00%	14,290	14,090	(200)	14,100
010-9302-1060-000	Planning Fees	121,570	92,330	315.77%	29,240	20,250	(8,990)	25,470
010-9302-1060-001	Plan filing fees	2,000	1,100	122.22%	900	1,380	480	470
010-9302-1061-000	Building & Safety Permits	335,410	158,080	89.14%	177,330	322,160	144,830	160,830
010-9302-1061-020	BuildingPermits/GenMaintSurChg	140	40	40.00%	100	140	40	120
010-9302-1062-000	Sign Permits	2,270	(1,730)	-43.25%	4,000	2,230	(1,770)	3,070
010-9302-1063-000	Encroachment Permit/banner Fees	50,000	4,310	9.43%	45,690	62,280	16,590	49,180
010-9302-1063-001	Traffic Mitigation-Ojai Share	16,330	-	0.00%	16,330	5,580	(10,750)	19,770
010-9302-1063-002	Traffic Mitigation-VCntyShare	290	170	141.67%	120	280	160	120
010-9302-1063-006	Technical Surcharge	27,810	15,810	131.75%	12,000	27,260	15,260	10,580
010-9302-1063-007	General Plan Maintenance Fees	91,190	51,190	127.98%	40,000	89,400	49,400	35,390
010-9302-1063-999	Developer Fees/Contra Account	(41,190)	(41,190)	100.00%	-	(89,400)	(89,400)	-
010-9302-1065-000	Plan Check Fees	223,440	74,360	49.88%	149,080	219,060	69,980	120,320
010-9302-1083-000	Filming Permits	3,140	-	0.00%	3,140	2,190	(950)	3,230
010-9302-2000-000	Trust Fund 80 Receipts	67,880	(32,120)	-32.12%	100,000	66,550	(33,450)	172,130
010-9302-2000-100	Rev Earned From Trust Funds	30,000	(20,000)	-40.00%	50,000	-	(50,000)	13,000
010-9302-2000-999	TrustReceipts/DpstdToFd 80	(67,880)	32,120	-32.12%	(100,000)	(80,350)	19,650	(159,930)
	Total Licenses & Permits	906,000	352,640	63.73%	553,360	684,020	130,660	483,990

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 16-17
Fines, Forfeitures & Penalties		11,060	-	0.00%	11,060	9,130	(1,930)	10,830
010-9303-1018-000	Vehicle Fines & Penalties	1,290	60	4.88%	1,230	1,260	30	1,080
010-9303-1020-000	Parking Citations	(230)	40	-14.81%	(270)	(230)	40	(240)
010-9303-1020-999	Parking Cit Due To Vta Co	160	(14,480)	-98.91%	14,640	160	(14,480)	16,500
010-9303-1021-050	Admin Remedy Fines	12,280	(14,380)	-53.94%	26,660	10,320	(16,340)	28,170
Total Fines, Forfeitures & Penalties								
Use of Money / Property		40,000	20,000	100.00%	20,000	9,650	(10,350)	13,390
Total Use of Money / Property		40,000	20,000	100.00%	20,000	9,650	(10,350)	55,320
Revenue From Other Agencies								
<i>Motor Vehicle In Lieu (increases in tandem with property tax)</i>								
010-9305-1015-000	Motor Vehicle In Lieu	857,560	29,930	3.62%	827,630	832,580	4,950	783,950
010-9305-1022-000	Homeowners Subvention(hoptr)	15,070	1,590	11.80%	13,480	15,070	1,590	12,660
010-9305-1043-021	SB90 St. Mand Cts Reim-PY	3,490	(330)	-8.64%	3,820	3,490	(330)	3,740
010-9305-1043-135	Disaster Mitigation Grants	-	(63,750)	-100.00%	63,750	63,750	-	-
010-9305-1044-005	Reimb From Sheriffs/Office Hel	55,190	-	0.00%	55,190	54,980	(210)	34,540
010-9305-1050-000	AB 939 Fees/ISRR/RE	109,100	(39,390)	-26.53%	148,490	109,090	(39,400)	246,600
010-9305-1096-005	Special Event Police Services	6,000	550	10.09%	5,450	21,570	16,120	3,310
010-9305-1097-000	SLESF "COPS" Funding	100,000	-	0.00%	100,000	106,500	6,500	120,570
010-9305-1106-000	NPDES Revenue	24,000	-	0.00%	24,000	24,000	-	24,190
Total Revenue From Other Agencies		1,170,410	(71,400)	-5.75%	1,241,810	1,231,030	(10,780)	1,229,560
Charges For Current Services								
<i>State Highway Maintenance</i>								
010-9306-1037-000	State Highway Maintenance	55,190	5,310	10.65%	49,880	32,190	(17,690)	42,150
010-9306-1042-000	Public Records - Copies & other	500	(980)	-66.22%	1,480	490	(90)	390
010-9306-1042-001	Sale of Books	-	-	-	-	5,620	5,620	-
010-9306-1060-001	Dvlpmnt Proj Staff Services	34,090	23,550	223.43%	10,540	-	(10,540)	2,210
010-9306-1060-002	DvlpmntPjCntrctSvrAdmChg	35,010	-	0.00%	35,010	-	(35,010)	7,350
010-9306-1067-119	Use Fees-libbey Park	15,000	1,290	9.41%	13,710	32,720	19,010	14,500
010-9306-1170-000	Public Works Processing Fees	6,000	-	0.00%	6,000	12,550	6,550	4,940
010-9306-1180-999	Indirect OH Costs Allocation	222,360	7,150	3.32%	215,210	215,210	-	239,530
Total Charges For Current Services		368,150	36,320	10.95%	331,830	298,780	(33,050)	311,940
Other Revenues								
<i>PERS Medicare Part D Refunds</i>								
010-9307-1043-001	PERS Medicare Part D Refunds	-	(2,300)	-100.00%	2,300	-	(2,300)	-
010-9307-1043-140	Special Event	-	(400)	-100.00%	400	-	(400)	-
010-9307-1044-000	Misc Refunds & Receipts	4,000	-	0.00%	4,000	10,300	6,300	4,090
010-9307-1044-001	Misc Reimbursements	-	-	-	-	4,240	4,240	280

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
010-9307-1044-011	Tree Donations/tree Projects	3,400	-	0.00%	3,400	FY 17-18	FY 17-18
010-9307-1044-013	Sk8 Park Operation Donations	-	-	-	-	-	(3,400)
010-9307-1044-030	Cash Over/short	5,000	500	11.11%	4,500	12,120	540
010-9307-1044-050	PD Fees Fingerprint-T/C Rpts	500	500	100.00%	-	-	7,620
010-9307-1044-053	Candidate Statement	88,910	40,910	85.23%	48,000	-	-
010-9307-1044-101	Def Rev Recog Street Proj	-	(8,000)	-100.00%	8,000	8,000	(48,000)
010-9307-1044-102	Def Rev Recog Pub Art	31,000	31,000	100.00%	-	198,440	198,440
010-9307-1044-110	FundsFrmDefRev/UndrgmdD/Ppst	-	(1,000)	-100.00%	1,000	-	(1,000)
010-9307-1044-130	Proceeds From Sale Of Assets	1,400	-	0.00%	1,400	2,100	700
010-9307-1044-131	Libbey Pk Tennis Ct Lights	200	200	100.00%	-	320	320
010-9307-1044-132	Skate Park Lights	10,000	10,000	100.00%	-	1,000	1,000
010-9307-1044-135	Electric Vehicle Charge	144,410	74,110	101.52%	73,000	237,060	164,060
	Misc Refunds & Receipts Total						69,270
	Total Other Revenues	144,410	71,410	97.82%	73,000	237,060	164,060
	Recreation Program Revenues						69,270
	Misc Refunds & Receipts	(10,000)	-	0.00%	(10,000)	(8,870)	1,130
	City 50/50 scholarship	(10,000)	-	0.00%	(10,000)	(8,870)	1,130
	Misc Refunds & Receipts Total						(9,980)
	Recreation Program Revenue						(9,980)
010-9309-1044-110	Adult Softball	9,000	(2,000)	-18.18%	11,000	5,070	(5,930)
	Brochure	8,000	(4,000)	-33.33%	12,000	8,160	(3,840)
010-9309-1660-005	Movie Nights Revenue	5,000	500	11.11%	4,500	4,560	60
010-9309-1660-007	Aquatics	18,000	1,500	9.09%	16,500	18,830	2,330
010-9309-1660-008	Instructional Soccer	5,000	500	11.11%	4,500	5,960	1,460
010-9309-1660-010	Youth Soccer	5,000	-	0.00%	5,000	-	-
010-9309-1660-011	2,500	(2,000)	-44.44%	4,500	-	(4,500)	
010-9309-1660-012	Youth Flag Football	-	(400)	-100.00%	400	-	(400)
010-9309-1660-013	Youth Dodgeball	28,130	5,130	22.30%	23,000	28,130	5,130
010-9309-1660-014	Youth Basketball	-	-	-	-	-	60
010-9309-1660-015	Youth Ultimate Frisbee	2,000	(1,500)	-42.86%	3,500	20	(3,480)
010-9309-1660-016	Adult Basketball	78,750	750	0.96%	78,000	76,580	(1,420)
010-9309-1660-020	Gymnastics	-	-	-	-	-	86,110
010-9309-1660-021	CPR/First Aid Program	4,410	410	10.25%	4,000	4,410	410
010-9309-1660-036	Drop-in Sports	54,650	(25,350)	-31.69%	80,000	90,140	10,140
010-9309-1660-045	After School Program	220,440	(26,460)	-10.72%	246,900	246,860	(40)
	Recreation Program Revenue Total						280,560

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
	Recreation Classes Revenue	Budget	Budget	FY 17-18	FY 17-18	FY 17-18	
010-9309-1661-000	Recreation Classes Revenue	-	-	0.00%	25,000	29,490	100
010-9309-1661-001	Tennis Program	25,000	-	0.00%	25,000	29,490	4,490
010-9309-1661-011	Basketball PIT	3,000	-	0.00%	3,000	2,240	(760)
010-9309-1661-014	Cartooning	2,000	-	0.00%	2,000	1,890	(110)
010-9309-1661-016	Driving Education	300	(100)	-25.00%	400	230	(170)
010-9309-1661-017	Guitar	1,500	500	50.00%	1,000	2,570	1,570
010-9309-1661-018	Keyboarding	1,500	500	50.00%	1,000	2,300	1,300
010-9309-1661-019	Kid Art	-	-	0.00%	-	-	-
010-9309-1661-020	Kung Fu - Kids & Adults	10,000	-	0.00%	10,000	10,850	850
010-9309-1661-021	Painting	1,000	1,000	100.00%	-	1,430	1,430
010-9309-1661-022	Pottery Class	15,000	6,000	66.67%	9,000	13,710	4,710
010-9309-1661-023	Sandcastle Music Together	-	(3,000)	-100.00%	3,000	(330)	(3,330)
010-9309-1661-025	Social Skills	1,500	300	25.00%	1,200	1,660	460
010-9309-1661-027	Tai Chi Chuan	8,000	(2,000)	-20.00%	10,000	7,110	(2,890)
010-9309-1661-028	Theater Workshop	1,000	1,000	100.00%	-	270	270
010-9309-1661-029	Weight Room	13,000	3,000	30.00%	10,000	13,590	3,590
010-9309-1661-030	Western Horsemanship	2,500	(1,500)	-37.50%	4,000	3,450	(550)
010-9309-1661-031	Zumba Fitness	2,000	(500)	-20.00%	2,500	1,870	(630)
010-9309-1661-032	Ballet	2,000	(2,000)	-50.00%	4,000	1,060	(2,940)
010-9309-1661-034	Fencing	3,500	-	0.00%	3,500	4,440	940
010-9309-1661-035	Gardening	-	(1,600)	-100.00%	1,600	1,210	(390)
010-9309-1661-037	Photography	-	(500)	-100.00%	500	(10)	(510)
010-9309-1661-038	Wilderness	28,000	8,000	40.00%	20,000	33,970	13,970
010-9309-1661-042	Yoga Revenue	500	500	100.00%	-	730	730
010-9309-1661-043	Cooking	500	-	0.00%	500	(500)	(500)
010-9309-1661-044	Dog Training	4,000	3,000	300.00%	1,000	5,420	4,420
010-9309-1661-045	Adult Tap	-	-	-	-	-	-
Recreation Classes Revenue Total		125,800	12,600	11.13%	113,200	139,250	26,050
Recreation Other Revenues							
010-9309-1663-081	Ojai Day	40,000	-	0.00%	40,000	36,730	(3,270)
010-9309-1664-000	Facility Use	36,000	6,000	20.00%	30,000	36,520	6,520
010-9309-1665-100	Contracted Specialty Camps	35,000	-	0.00%	35,000	28,640	(6,360)
010-9309-1665-110	Employee Specialty Camps	20,000	-	0.00%	20,000	9,110	(10,890)
010-9309-1665-120	Day Camp & Excursions	70,000	(5,000)	-6.67%	75,000	74,620	(380)
Recreation Other Revenues Total		201,000	1,000	0.50%	200,000	185,620	(14,380)
Total Recreation Program Revenues		537,240	(12,860)	-2.34%	550,100	562,860	12,760
General Fund Total Revenues - Fund 010		10,146,300	567,320	5.92%	9,578,980	9,681,670	102,690
							137,080

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 17-18
EXPENDITURES							
City Council Department							
010-1101-0013-000	Salaries - Special	28,500	-	0.00%	28,500	22,800	5,700
	Salaries - Special Total	28,500	-	0.00%	28,500	22,800	5,700
Fringe Benefits							
010-1101-0021-001	Pers/retirement	2,930	370	14.45%	2,560	2,320	240
010-1101-0021-002	Social Security	1,770	-	0.00%	1,770	1,130	640
010-1101-0021-003	Icma	-	(170)	-100.00%	170	170	-
010-1101-0021-004	Unemployment	-	-	-	-	-	1
010-1101-0021-005	Workers Comp Insurance	530	-	0.00%	530	500	30
010-1101-0021-006	Health Insurance	27,990	20	0.07%	27,970	27,280	690
010-1101-0021-007	Life Insurance	530	-	0.00%	530	450	80
010-1101-0021-009	Dental Insurance	2,930	-	0.00%	2,930	2,670	260
010-1101-0021-011	Vision Insurance	500	-	0.00%	500	450	50
010-1101-0021-012	Medicare	410	-	0.00%	410	260	150
010-1101-0021-016	PERS Unfunded Liability	-	-	-	-	-	-
010-1101-0021-106	Health Inst/ret Emp/council	37,590	220	0.59%	37,370	35,230	2,140
Fringe Benefits Total							
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	1,640	610
010-1101-0147-317	Contract Serv/Alarms	240	(760)	-76.00%	1,000	250	750
Contract Services Total							
010-1101-0191-000	Utilities	2,990	(760)	-20.27%	3,750	1,890	1,860
010-1101-0192-000	Electricity	2,500	(520)	-17.22%	3,020	2,410	610
	Natural Gas	40	(520)	-92.86%	560	80	480
010-1101-0193-000	Water	350	-	0.00%	260	370	(110)
010-1101-0193-010	Phone/Alarm Services	-	-	0.00%	160	-	160
010-1101-0194-000	Telephone	1,000	(1,000)	-50.00%	2,000	960	1,040
010-1101-0194-360	High-speed Internet Services	-	-	-	-	630	(630)
Utilities Total							
		3,890	(2,110)	-35.17%	6,000	4,450	1,550
							4,810

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 17-18	FY 17-18	FY 16-17
010-1101-0141-000	Training & Education	3,500	-	0.00%	3,500	1,990	1,510
010-1101-0141-321	Professional/ Membership Dues	120	-	0.00%	120	110	10
010-1101-0141-370	City Manager/council Meeting	250	-	0.00%	250	-	250
010-1101-0144-000	Computer Supplies / R & M	-	(500)	-100.00%	500	-	500
010-1101-0145-000	Office Supplies	1,400	-	0.00%	1,400	990	410
010-1101-0145-308	Upsfedex/ Postage	100	-	0.00%	100	20	80
010-1101-0146-311	Council Meeting Supplies	1,500	-	0.00%	1,500	1,400	100
010-1101-0155-005	Auto Mileage Reimbursements	500	-	0.00%	500	-	500
010-1101-0205-000	Appeal County Decisions	-	-	-	-	2,660	(2,660)
010-1101-0206-000	EDC-VC & LAFCO	5,000	-	0.00%	5,000	4,100	900
	Other Expenditures Total	12,370	(500)	-3.89%	12,870	11,270	1,600
	Transfer Out To Other Funds						
010-1101-0900-033	Trans to Equi Replacement (33)	4,940	120	2.49%	4,820	-	4,820
	Transfer Out to Other Funds Total	4,940	120	2.49%	4,820	-	4,820
	City Council Department Totals	90,280	(3,030)	-3.25%	93,310	75,640	17,670
	City Manager Department						
010-1102-0011-000	Salaries - Regular	267,000	7,430	2.86%	259,570	243,640	15,930
010-1102-0012-000	Salaries - Part-Time	-	(11,220)	-100.00%	11,220	8,460	2,760
010-1102-0014-000	Salaries - It	13,340	60	0.45%	13,280	4,660	8,620
	Salaries Total	280,340	(3,730)	-1.31%	284,070	256,760	27,310
	Fringe Benefits						
010-1102-0021-001	Pers/retirement	38,280	(7,170)	-15.78%	45,450	35,590	9,860
010-1102-0021-002	Social Security	17,380	(1,780)	-9.29%	19,160	13,420	5,740
010-1102-0021-003	Icma	4,520	(1,970)	-30.35%	6,490	4,520	1,970
010-1102-0021-004	Unemployment	560	(160)	-22.22%	720	760	(40)
010-1102-0021-005	Workers Comp Insurance	6,130	(480)	-7.26%	6,610	6,260	350
010-1102-0021-006	Health Insurance	27,690	4,640	20.13%	23,050	30,590	(7,540)
010-1102-0021-007	Life Insurance	320	10	3.23%	310	800	(490)
010-1102-0021-008	Disability Insurance	1,920	(200)	-9.43%	2,120	1,230	890
010-1102-0021-009	Dental Insurance	2,180	10	0.46%	2,170	1,640	530
010-1102-0021-011	Vision Insurance	370	-	0.00%	370	280	90
010-1102-0021-012	Medicare	4,090	(390)	-8.71%	4,480	3,740	740
	Fringe Benefits Total	103,440	(7,490)	-6.75%	110,930	98,830	12,100

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 16-17
010-1102-0147-000	Contract Services-General	-	(1,000)	-100.00%	1,000	-	1,000
010-1102-0147-314	Contract Serv / Office Machine	-	(800)	-100.00%	800	-	800
010-1102-0147-317	Contract Serv/Alarms	900	-	0.00%	900	760	140
010-1102-0147-356	Website Contract Svr	300	-	0.00%	300	-	300
	Contract Services Total	1,200	(1,800)	-60.00%	3,000	760	2,240
	Utilities	1,600	(800)	-33.33%	2,400	1,450	950
010-1102-0191-000	Electricity	300	(800)	-177.78%	450	250	200
010-1102-0192-000	Natural Gas	220	-	0.00%	220	220	0
010-1102-0193-000	Water	2,890	-	0.00%	1,800	2,710	(910)
010-1102-0194-000	Telephone	300	(150)	-75.00%	200	300	(100)
010-1102-0194-360	High-speed Internet Services	5,310	(1,750)	-34.52%	5,070	4,930	140
	Utilities Total						5,970
	Other Expenditures						
010-1102-0125-000	Prsmnl-pers Health/adm Fees	7,400	5,400	270.00%	2,000	2,170	(170)
010-1102-0125-110	Prsmnl-pre-employt Phys Exam	400	(100)	-20.00%	500	360	140
010-1102-0125-020	Prsmnl-compliance Posters	200	-	0.00%	200	170	30
010-1102-0125-100	Partial OPEB Pre-funding	100,000	-	0.00%	100,000	-	100,000
010-1102-0127-010	Comm/Emp Recognition & Award	3,000	(500)	-14.29%	3,500	1,410	2,090
010-1102-0129-000	Bank & Credit Card Stmt Chgs	-	-	-	-	20	(20)
010-1102-0131-352	Personnel - Advertising	5,000	-	0.00%	5,000	1,650	3,350
010-1102-0137-001	Contingency	140,000	140,000	100.00%	-	-	-
010-1102-0138-000	Fingerprinting Costs	-	-	-	-	550	(550)
010-1102-0138-358	Recruitment	500	-	0.00%	500	360	140
010-1102-0141-000	Training & Education	3,000	-	0.00%	3,000	1,660	1,340
010-1102-0141-321	Professional / Membership Dues	6,000	5,820	3233.33%	180	4,660	(4,480)
010-1102-0141-370	City Manager/council Meeting	150	-	0.00%	150	-	150
010-1102-0144-000	Computer Supplies / R & M	-	(500)	-100.00%	500	100	400
010-1102-0145-000	Office Supplies	1,350	-	0.00%	1,350	850	500
010-1102-0145-308	Ups/FedEx/postage	250	-	0.00%	250	820	(570)
010-1102-0146-311	Water/1st Aid/Kitchen Supplies	520	20	4.00%	500	600	(100)
010-1102-0155-005	Auto Mileage Reimbursements	300	(600)	-66.67%	900	140	760
010-1102-0206-000	VCOG/EDC-VC/LOCC	11,820	-	0.00%	11,820	10,830	990
	Other Expenditures Total	279,890	149,540	114.72%	130,350	26,260	104,090
	Transfer Out To Other Funds						125,320
010-1102-0900-033	Trans to Equi Replacement (33)	2,970	(390)	-11.61%	3,360	-	3,360
	Transfer Out to Other Funds Total	2,970	(390)	-11.61%	3,360	-	3,360
	City Manager Department Totals	673,150	136,370	25.41%	536,780	387,540	149,240
							429,390

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 16-17
City Treasurer Department							
010-1103-0013-000	Salaries - Special	4,200	-	0.00%	4,200	4,100	100
	Salaries Total	4,200	-	0.00%	4,200	4,100	100
	Fringe Benefits						
010-1103-0021-001	Pers/retirement	650	(20)	-2.99%	670	560	110
010-1103-0021-002	Social Security	260	-	0.00%	260	250	10
010-1103-0021-005	Workers Comp Insurance	80	-	0.00%	80	80	-
010-1103-0021-008	Disability Insurance	-	-	-	-	-	-
010-1103-0021-012	Medicare	60	-	0.00%	60	60	-
010-1103-0021-016	PERS Unfunded Liability	-	-	-	-	-	-
	Fringe Benefits Total	1,050	(20)	-1.87%	1,070	950	120
	Other Expenditures						
010-1103-0141-321	Professional Dues	160	-	0.00%	160	160	-
	Other Expenditures Total	160	-	0.00%	160	160	-
	City Treasurer Department Totals	5,410	(20)	-0.37%	5,430	5,210	220
Finance Department							
010-1104-0011-000	Salaries - Regular	385,930	490	0.13%	385,440	370,230	15,210
010-1104-0014-000	Salaries - part-time	-	-	-	-	5,530	(5,530)
010-1104-0014-000	Salaries - It	1,510	(390)	-20.53%	1,900	980	920
010-1104-0015-000	Salaries - Overtime	3,700	3,700	100.00%	-	-	-
	Salaries Total	391,140	3,800	0.98%	387,340	376,740	10,600
	Fringe Benefits						
010-1104-0021-001	Pers/retirement	48,550	(1,380)	-2.76%	49,930	47,200	2,730
010-1104-0021-002	Social Security	24,250	230	0.96%	24,020	20,580	3,440
010-1104-0021-003	Icma	8,070	1,780	28.30%	6,290	8,070	(1,780)
010-1104-0021-004	Unemployment	910	-	0.00%	910	1,680	(770)
010-1104-0021-005	Workers Comp Insurance	7,340	50	0.69%	7,290	6,900	390
010-1104-0021-006	Health Insurance	77,850	4,540	6.19%	73,310	77,170	(3,860)
010-1104-0021-007	Life Insurance	500	(10)	-1.96%	510	540	(30)
010-1104-0021-008	Disability Insurance	2,680	30	1.13%	2,650	2,120	530
010-1104-0021-009	Dental Insurance	3,540	-	0.00%	3,540	3,000	540
010-1104-0021-011	Vision Insurance	600	-	0.00%	600	500	100
010-1104-0021-012	Medicare	5,670	50	0.89%	5,620	5,140	480
	Fringe Benefits Total	179,960	5,290	3.03%	174,670	172,900	1,770
117							

City of Ojai

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 16-17
010-1104-0900-033	Transfer Out To Other Funds	4,950	(1,860)	-27.31%	6,810	6,810	6,450
010-1104-0900-033	Trans to Equi Replacement (33) tech	2,000	2,000	100.00%	-	-	-
	Trans to Equi Replacement (33) veh				6,810	6,810	6,450
	Transfer Out to Other Funds Total	6,950	140	2.06%			
	Finance Department Totals	683,170	3,780	0.56%	679,390	634,030	45,360
							553,840
	City Attorney Department						
	Contract Services	159,000	15,000	10.42%	144,000	1,590	142,410
	Contract Serv / Retainer	12,000	(3,000)	-20.00%	15,000	126,630	(111,630)
	General Consulting Services	-	-	-	-	1,440	75,640
010-1105-0147-003	Misdemeanors	-	-	-	-	120	(1,440)
010-1105-0147-032	Real Property Issues	-	-	-	-	50	(120)
010-1105-0147-035	Brown Act Issues	-	-	-	-	310	(50)
010-1105-0147-039	Litigation Support	-	-	-	-	20	(310)
010-1105-0147-040	Golden State Water Issues	-	-	-	-	200	2,850
010-1105-0147-110	Employee Hndbk&Prsnl Issues	-	-	-	-	23,390	(20)
010-1105-0147-210	RDA Successor issue	-	-	-	-	(200)	3,640
010-1105-0147-253	Tourism Issues	-	-	-	-	390	(23,390)
010-1105-0147-336	Zoning Ordinance Update	-	-	-	-	150	(390)
010-1105-0147-369	Transient Rental Issues	-	-	-	-	840	(150)
010-1105-0147-401	Community Development Dept.	-	-	-	-	(840)	-
	Contract Services Total	171,000	12,000	7.55%	159,000	155,330	21,020
	City Attorney Department Totals	171,000	12,000	7.55%	159,000	155,330	21,020
	City Clerk/Records Manager						
	Salaries	100,090	14,970	17.59%	85,120	76,020	9,100
	Salaries - Regular	4,610	410	9.76%	4,200	3,270	930
	Salaries - Part-time	4,200	80	1.94%	4,120	3,150	970
	Salaries- Special	-	(9,790)	-100.00%	9,790	5,910	3,880
	Salaries Total	108,900	5,670	5.49%	103,230	88,350	7,480
	Fringe Benefits						
010-1107-0011-000	Salaries - Regular	7,330	240	3.39%	7,090	6,170	920
010-1107-0012-000	Salaries - Part-time	6,750	350	5.47%	6,400	5,520	880
010-1107-0013-000	Salaries- Special	180	180	100.00%	-	180	(180)
010-1107-0014-000	Salaries - It	630	30	5.00%	600	340	230
		2,660	90	3.50%	2,570	2,430	290
	Workers Comp Insurance						
010-1107-0021-001	Pers/retirement						1,840
010-1107-0021-002	Social Security						3,770
010-1107-0021-003	Icma						230
010-1107-0021-004	Unemployment						290
010-1107-0021-005	Workers Comp Insurance						1,840
							44,690
							3,160
							4,730
							7,480
							60,060

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

Account Number	Description	Adopted Budget				Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual	FY 16-17
					FY 17-18	FY 17-18	FY 17-18	FY 16-17	
010-1107-0021-006	Health Insurance	12,690	(60)	-0.47%	12,750	8,900	3,850	5,840	
010-1107-0021-007	Life Insurance	220	(20)	-8.33%	240	120	120	60	
010-1107-0021-008	Disability Insurance	590	(90)	-13.24%	680	420	260	350	
010-1107-0021-009	Dental Insurance	960	(10)	-1.03%	970	720	250	500	
010-1107-0021-011	Vision Insurance	160	-	0.00%	160	120	40	80	
010-1107-0021-012	Medicare	1,590	90	6.00%	1,500	1,290	210	840	
	Fringe Benefits Total	33,760	800	2.43%	32,960	26,210	6,750	18,920	
	Contract Services								
010-1107-0147-000	Contract Serv/ Other	2,500	1,500	150.00%		1,000	430	72,280	
010-1107-0147-304	Contract Serv/ Code Update	800	-	0.00%		800	4,320	1,260	
010-1107-0147-314	Contract Serv / Office Machine	150	-	0.00%		150	750	940	
010-1107-0147-317	Contract Serv/Alarms	3,450	1,500	76.92%	1,950	5,750	(100)	250	
	Contract Services Total						(3,800)	74,730	
	Utilities								
010-1107-0191-000	Electricity	650	-	0.00%		650	720	730	
010-1107-0192-000	Natural Gas	100	-	0.00%		100	80	20	
010-1107-0193-000	Water	100	60	150.00%		40	110	220	
010-1107-0194-000	Telephone	350	(70)	-16.67%		420	350	440	
010-1107-0194-360	High-speed Internet Services	100	40	66.67%	60	100	(40)	90	
	Utilities Total	1,300	30	2.36%	1,270	1,360	(90)	1,580	
	Other Expenditures								
010-1107-0129-000	Bank & Credit Card Stmt Chgs	-				-		-	
010-1107-0131-000	Legal Advertising/Notices	3,000	(2,500)	-45.45%		5,500	2,180	3,320	3,710
010-1107-0131-364	Publication of Ordinances	4,500	-	0.00%		4,500	4,260	240	5,050
010-1107-0132-000	Elections	13,200	12,200	1220.00%		1,000	290	710	8,610
010-1107-0141-000	Training & Education	900	(600)	-40.00%		1,500	110	1,390	370
010-1107-0141-321	Professional / Membership Dues	200	(100)	-33.33%		300	580	(280)	90
010-1107-0141-322	Publications	100	-	0.00%		100	-	100	90
010-1107-0144-000	Computer Supplies / R & M	-	(300)	-100.00%		300	-	300	780
010-1107-0145-000	Office Supplies	1,000	(500)	-33.33%		1,500	910	590	930
010-1107-0145-200	Software License	4,100	(2,900)	-41.43%		7,000	-	7,000	-
010-1107-0145-300	Records Request Supplies	300	300	100.00%		-	310	(310)	320
010-1107-0145-308	Postage And Shipping Costs	500	(500)	-50.00%		1,000	330	670	310
010-1107-0146-311	Water/1st Aid/Kitchen Supplies	100	(100)	-50.00%		200	120	80	190
010-1107-0148-000	Records Management/CommDevDpt	3,000	(1,000)	-25.00%		4,000	1,660	2,340	1,220
010-1107-0148-010	Records	4,000	(2,000)	-33.33%		6,000	810	5,190	-

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
010-1107-0148-0115	Records Management/Public Works	2,500	(1,500)	-37.50%	4,000	-	4,000	100
010-1107-0148-1100	Records Mgt Office Expenditure	500	-	0.00%	500	-	500	-
010-1107-0149-0110	Storage Rental	1,000	-	0.00%	1,000	930	70	800
010-1107-0155-0005	Auto Mileage Reimbursements	100	(150)	-60.00%	250	-	250	-
	Other Expenditures Total	39,000	350	0.91%	38,650	12,490	26,160	22,570
	Transfer Out To Other Funds							
010-1107-0900-033	Trans to Equi Replacement (33)	990	30	3.13%	960	-	960	1,110
	Transfer Out to Other Funds Total	990	30	3.13%	960	-	960	1,110
	City Clerk/Records Manager Totals	187,400	8,380	4.68%	179,020	134,160	44,860	178,970
	Non-Departmental City-Wide							
	Fringe Benefits							
010-1110-0021-016	PERS Unfunded Liability	358,080	80,240	28.88%	277,840	303,650	(25,810)	245,190
010-1110-0021-106	Health Instr/Ret Emp	149,000	(42,550)	-22.21%	191,550	173,880	17,670	195,690
	Fringe Benefits Total	507,080	37,690	8.03%	469,390	477,530	(8,140)	440,880
	Liab, Bonds & Other Insurances							
010-1110-0126-000	General Liability Ins	152,000	900	0.60%	151,100	151,090	10	143,280
010-1110-0126-001	Ceridian Admin Fee	720	(280)	-28.00%	1,000	640	360	720
010-1110-0126-002	Workers Comp Insurance	96,000	620	0.65%	95,380	95,370	10	203,530
010-1110-0126-003	Property Insurance	62,950	62,950	100.00%	-	62,940	(62,940)	-
010-1110-0126-1100	Employee Dishonesty Bond	1,150	390	51.32%	760	870	(110)	-
010-1110-0126-998	Workers Comp Ins - Contra	(96,000)	(620)	-	(95,380)	(71,530)	(23,850)	(203,530)
010-1110-0126-999	General Liab Ins - Contra	(18,970)	-	0.00%	(18,970)	(12,620)	(6,350)	(12,310)
	Liab, Bonds & Other Insurances Total	197,850	63,960	47.77%	133,890	226,760	(92,870)	131,690
	Community Outreach							
010-1110-0132-000	Community Outreach	-	(25,000)	-100.00%	25,000	25,000	-	-
010-1110-0132-012	Ojai ValleyGreen Coalition	50,000	-	0.00%	50,000	50,000	-	50,000
010-1110-0132-015	Ojai Museum Operation Support	60,000	(10,000)	-14.29%	70,000	70,000	-	75,000
010-1110-0132-016	2-1-1 Ventura County	1,000	-	0.00%	1,000	1,000	-	2,000
	Community Outreach Total	111,000	(35,000)	-23.97%	146,000	146,000	-	127,000
	Contract Services							
010-1110-0147-010	Libbey Bowl Operations	18,500	8,500	85.00%	10,000	300	9,700	640
	Contract Services Total	18,500	8,500	85.00%	10,000	300	9,700	640

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	
Independence Day Program		3,000	-	0.00%	3,000	3,000	5,000	
Independence Day Program Total		3,000	-	0.00%	3,000	3,000	5,000	
Transfer Out To Other Funds		7,810	-	0.00%	7,810	7,810	7,810	
Trnsf Out/street Light(50)		53,000	-	0.00%	53,000	53,000	50,480	
Trnsf Out/plaza Maint(52)		60,810	-	0.00%	60,810	60,810	58,290	
Non-Departmental City-Wide Totals		898,240	75,150	9.13%	823,090	914,400	(91,310)	
Arts Commission Department							763,500	
Salaries - Regular		8,620	2,890	50.44%	5,730	3,710	2,020	
Salaries Total		8,620	2,890	50.44%	5,730	3,710	2,020	
Fringe Benefits							9,540	
010-1112-0021-001	Pers/retirement	1,220	310	34.07%	910	590	320	
010-1112-0021-002	Social Security	530	170	47.22%	360	180	180	
010-1112-0021-004	Unemployment	20	-	0.00%	20	-	20	
010-1112-0021-005	Workers Comp Insurance	-	(110)	-100.00%	110	100	100	
010-1112-0021-006	Health Insurance	1,340	630	88.73%	710	340	370	
010-1112-0021-007	Life Insurance	10	-	0.00%	10	-	10	
010-1112-0021-008	Disability Insurance	70	30	75.00%	40	-	40	
010-1112-0021-009	Dental Insurance	70	-	0.00%	70	20	50	
010-1112-0021-011	Vision Insurance	10	-	0.00%	10	-	10	
010-1112-0021-012	Medicare	130	50	62.50%	80	50	30	
Fringe Benefits Total		3,400	1,080	46.55%	2,320	1,280	1,040	
Cultural Arts Program							3,150	
010-1112-0203-001	Arts Grants	27,500	2,500	10.00%	25,000	21,750	3,250	
010-1112-0203-002	Arts Acquisitions	4,000	1,000	33.33%	3,000	-	3,000	
010-1112-0203-003	Artist Student Mentor	5,000	1,000	25.00%	4,000	4,750	(750)	
010-1112-0203-004	Invitational Gallery	3,000	-	0.00%	3,000	390	2,610	
010-1112-0203-005	Awards	750	-	0.00%	750	70	680	
010-1112-0203-006	ARTS Ojai Education	2,000	(7,600)	-79.17%	9,600	9,680	(80)	
010-1112-0203-007	Public Art Committee	1,000	-	0.00%	1,000	920	80	
Cultural Arts Program Total		44,250	(2,100)	-4.53%	46,350	37,560	8,790	
Other Expenditures							42,240	
010-1112-0146-000	Parts & Supplies	150	-	0.00%	150	200	(50)	
010-1112-0890-000	City Art Museum	6,000	2,000	50.00%	4,000	2,310	1,690	

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 16-17
010-1301-0023-000	Police Pension Annual Payment	68,700	(50,720)	-42.47%	119,420	119,420	-116,170
	Police Pension Annual Payment Total	68,700	(50,720)	-42.47%	119,420	119,420	-116,170
	Other Expenditures						
010-1301-0144-010	Computer Update-mtd Services	11,220	-	0.00%	11,220	11,220	11,220
010-1301-0144-012	Hi Tech Task Force Cost	3,100	30	0.98%	3,070	1,930	1,140
010-1301-0145-000	Office Supplies	100	-	0.00%	100	10	90
010-1301-0145-308	Postage And Shipping Costs	190	-	0.00%	190	330	(140)
010-1301-0146-000	Parts & Supplies	200	(100)	-33.33%	300	170	130
010-1301-0146-311	Water/1st Aid/Kitchen Supplies	2,200	-	0.00%	2,200	2,580	(380)
010-1301-0151-000	Vehicle Repairs & Maintenance	-	(200)	-100.00%	200	-	200
010-1301-0151-010	Races Ham Comm Radio Equip	500	(4,700)	-90.38%	5,200	-	5,200
010-1301-0151-317	Equipment Maint & Repairs	500	(250)	-33.33%	750	-	750
010-1301-0155-000	Mileage Reimbursement	-	(30)	-100.00%	30	-	30
010-1301-0223-000	Off Duty Court Time	5,500	500	10.00%	5,000	5,290	(290)
010-1301-0223-001	Crisis Intervention Team Prg	-	(1,600)	-100.00%	1,600	-	1,600
010-1301-0238-001	Special Enforcement Unit/cop	15,520	(24,480)	-61.20%	40,000	14,920	25,080
010-1301-0238-002	SST II / cop	47,880	6,880	16.78%	41,000	46,040	(5,040)
010-1301-0252-000	Special Event Overtime	8,210	(1,790)	-17.90%	10,000	7,890	2,110
010-1301-0252-001	Special Event Ov/c Grnt	-	-	-	-	-	760
	Other Expenditures Total	95,120	(25,740)	-21.30%	120,860	90,380	-2,560
	Transfer Out To Other Funds						
010-1301-0900-033	Trans to Equi Replacement (33)	990	30	3.13%	960	960	-1,110
	Transfer Out to Other Funds	990	30	3.13%	960	960	-1,110
	Police Department Totals	3,446,480	30,950	0.91%	3,415,530	3,367,590	47,940
	Planning Department						
	Salaries						
010-1401-0011-000	Salaries - Regular	261,690	(25,000)	-8.72%	286,690	68,840	217,850
010-1401-0012-000	Salaries - Part-time	19,000	(7,060)	-27.09%	26,060	17,050	9,010
010-1401-0014-000	Salaries - It	4,480	640	16.67%	3,840	1,620	2,220
010-1401-0015-000	Salaries - Overtime	-	-	-	-	130	(130)
	Salaries Total	285,170	(31,420)	-9.92%	316,590	87,640	228,950
							224,740

FY 18-19 Adopted Budget Detail Worksheet
City of Ojai

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
010-1401-0141-000	Training Education & Seminars	3,000	-	0.00%	3,000	FY 17-18	FY 17-18
010-1401-0141-321	Professional / Membership Dues	900	-	0.00%	900	-	3,000
010-1401-0141-322	Publications	400	(100)	-20.00%	500	30	790
010-1401-0141-322	Computer Supplies / R & M	-	(2,250)	-100.00%	2,250	-	470
010-1401-0144-000	Office Supplies	3,000	-	0.00%	3,000	2,150	2,250
010-1401-0145-000	Software License	15,000	-	0.00%	15,000	-	850
010-1401-0145-308	Postage And Shipping Costs	2,000	1,000	100.00%	1,000	1,980	15,000
010-1401-0146-311	Water/1st Aid/Kitchen Supplies	450	(1,550)	-77.50%	2,000	520	(980)
010-1401-0151-000	Vehicle Repairs & Maintenance	500	(1,000)	-66.67%	1,500	-	1,480
010-1401-0153-000	Vehicle Fuel	50	(550)	-91.67%	600	40	770
010-1401-0155-005	Auto Mileage Reimbursements	100	-	0.00%	100	-	560
	Other Expenditures Total	26,800	(5,050)	-15.86%	31,850	6,210	100
	Transfer Out To Other Funds	2,800	2,800	100.00%	-	-	-
	Trnsfr Out To Equip Rpl (33) Vehicle	5,440	(3,140)	-36.60%	8,580	8,580	-
	Trans to Equi Replacement (33) tech	8,240	(340)	-3.96%	8,580	8,580	-
	Transfer Out to Other Funds Total	607,250	(870)	-0.14%	608,120	431,570	176,550
	Planning Department Totals						514,160
	Building Department						
	Salaries	35,180	1,350	3.99%	33,830	62,340	(28,510)
	Salaries - Regular	-	-	-	-	130	(130)
	Salaries - Overtime	35,180	1,350	3.99%	33,830	62,470	52,230
	Salaries Total						1,930
	Fringe Benefits						54,160
	Pers/retirement	5,330	(160)	-2.91%	5,490	7,080	(1,590)
	Social Security	2,180	80	3.81%	2,100	3,720	(1,620)
	Icma	1,850	500	37.04%	1,350	1,850	(500)
	Unemployment	90	-	0.00%	90	250	1,550
	Workers Comp Insurance	650	10	1.56%	640	610	(160)
	Health Insurance	7,730	-	0.00%	7,730	15,990	(8,260)
	Life Insurance	50	-	0.00%	50	110	(60)
	Disability Insurance	240	-	0.00%	240	80	160
	Dental Insurance	370	-	0.00%	370	670	(300)
	Vision Insurance	60	-	0.00%	60	110	580
	Medicare	510	20	4.08%	490	870	100
	Fringe Benefits	19,060	450	2.42%	18,610	31,340	760
							39,070

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance	Actual FY 16-17
		Budget	Budget	Budget	FY 17-18	FY 17-18	FY 17-18	
010-1402-0147-000	Contract Services - Professional	-	(3,000)	-100.00%	3,000	-	3,000	3,960
010-1402-0147-234	Cntrct Srv/Inspection	3,600	(3,400)	-48.57%	7,000	3,650	3,350	170
010-1402-0147-235	Cntrct Srv/Code Enforcement	78,000	-	0.00%	78,000	4,620	73,380	4,630
010-1402-0147-236	Contract Svc/Cd Enf Bwlg Aly	-	-	-	-	-	-	650
010-1402-0147-314	Contract Serv/Office Machines	1,000	300	42.86%	700	1,000	(300)	
010-1402-0147-317	Contract Serv/Alarms	500	(100)	-16.67%	600	510	90	490
010-1402-0147-332	Contract Srv/Plan Check	307,370	147,370	92.11%	160,000	305,090	(145,090)	196,080
010-1402-0147-334	Cntrct Srv/Inspctn&Cd Enfrmnt	-	-	-	-	31,190	(31,190)	-
Contract Services Total		390,470	141,170	56.63%	249,300	346,060	(96,760)	205,980
Utilities								
010-1402-0191-000	Electricity	900	900	100.00%	-	970	(970)	970
010-1402-0192-000	Natural Gas	160	900	100.00%	-	170	(170)	200
010-1402-0193-000	Water	150	-	100.00%	-	150	(150)	300
010-1402-0194-000	Telephone	1,100	-	100.00%	-	1,430	(1,430)	1,840
010-1402-0194-360	High-speed Internet Services	250	160	100.00%	-	300	(300)	280
Utilities Total		2,560	2,560	100.00%	-	3,020	(3,020)	3,590
Other Expenditures								
010-1402-0138-000	Fingerprinting Costs	-	(100)	-100.00%	100	-	100	-
010-1402-0141-000	Training/Education/Seminar	-	(1,000)	-100.00%	1,000	-	1,000	-
010-1402-0141-321	Professional Dues/Memberships	-	(1,000)	-100.00%	1,000	-	1,000	680
010-1402-0141-322	Publications	-	-	-	-	80	(80)	300
010-1402-0145-000	Office Supplies	1,000	(1,970)	-66.33%	2,970	960	2,010	1,440
010-1402-0145-308	Postage And Shipping Costs	250	50	25.00%	200	280	(80)	190
010-1402-0146-311	Water/1st Aid/Kitchen Supplies	450	(550)	-55.00%	1,000	450	550	750
010-1402-0153-000	Vehicle Fuel	70	(230)	-76.67%	300	50	250	-
Other Expenditures Total		1,770	(4,800)	-73.06%	6,570	1,820	4,750	3,360
Animal Regulations								
010-1402-0200-000	Animal Regulations	68,000	23,000	51.11%	45,000	30,710	14,290	39,270
Animal Regulations Total		68,000	23,000	51.11%	45,000	30,710	14,290	39,270
Transfer Out To Other Funds								
010-1402-0900-031	Trnsfr Out To Equip Rpl (31)	-	-	-	-	-	-	-
010-1402-0900-033	Trans to Equi Replacement (33)	1,980	50	2.59%	1,930	-	1,930	2,220
Transfer Out to Other Funds Total		1,980	50	2.59%	1,930	-	1,930	2,220
Building Department Totals		519,020	163,780	46.10%	355,240	475,420	(120,180)	347,650

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

Account Number	Description	Adopted Budget						Prior & Current Year Information			
		FY 18-19		\$ Change		% change		Final Budget		Projected	
		Adopted Budget	From PY Budget	From PY Budget	From PY Budget	FY 17-18	FY 17-18	FY 17-18	FY 17-18	Projected Variance	Actual FY 17-18
010-1403-0011-000	Salaries - Regular	9,850	-	380	4.01%	-	9,470	710	8,760	-	1,050
010-1403-0012-000	Salaries Part Time	Salaries Total	9,850	380	4.01%	-	9,470	1,570	7,900	7,900	1,050
010-1403-0021-001	Fringe Benefits	1,490	(50)	(50)	-3.25%	1,540	110	1,430	-	-	-
010-1403-0021-002	Pers/retirement	610	30	30	5.17%	580	100	480	480	70	70
010-1403-0021-003	Social Security	20	20	20	100.00%	-	20	(20)	(20)	-	-
010-1403-0021-004	Icma	30	-	-	0.00%	30	30	-	-	30	30
010-1403-0021-005	Unemployment	180	-	-	0.00%	180	170	10	10	310	310
010-1403-0021-005	Workers Comp Insurance	2,170	-	-	0.00%	2,170	150	2,020	2,020	-	-
010-1403-0021-006	Health Insurance	10	-	-	0.00%	10	-	10	10	-	-
010-1403-0021-007	Life Insurance	70	-	-	0.00%	70	-	70	70	-	-
010-1403-0021-008	Disability Insurance	100	-	-	0.00%	100	10	90	90	-	-
010-1403-0021-009	Dental Insurance	20	-	-	0.00%	20	-	20	20	-	-
010-1403-0021-011	Vision Insurance	140	10	10	7.69%	130	20	110	110	20	20
010-1403-0021-012	Medicare	4,840	10	10	0.21%	4,830	610	4,220	4,220	430	430
010-1403-0141-324	Fringe Benefits Total	15,690	(2,610)	(2,610)	-14.26%	18,300	3,400	14,900	14,900	4,900	4,900
010-1404-0147-000	Other Expenditures	1,000	(3,000)	(3,000)	-75.00%	4,000	4,000	1,220	1,220	2,780	3,420
010-1404-0147-000	Planning Comm Education	1,000	(3,000)	(3,000)	-75.00%	4,000	4,000	1,220	1,220	2,780	3,420
010-1404-0147-000	Other Expenditures Total	15,690	(2,610)	(2,610)	-14.26%	18,300	3,400	14,900	14,900	4,900	4,900
010-1404-0147-000	Planning Commission Totals	15,690	(2,610)	(2,610)	-14.26%	18,300	3,400	14,900	14,900	4,900	4,900
010-1404-0147-000	Historic Preservation Comm	-	(15,000)	(15,000)	-100.00%	15,000	-	-	-	15,000	16,330
010-1404-0147-000	Contract Services	-	(15,000)	(15,000)	-100.00%	15,000	-	-	-	15,000	16,330
010-1404-0147-000	Contract Services Total	-	(15,000)	(15,000)	-100.00%	15,000	-	-	-	15,000	16,330
010-1404-0147-000	Other Expenditures	300	(200)	(200)	-40.00%	500	300	200	200	300	300
010-1404-0147-000	Legal Advertising/Notices	-	(5,000)	(5,000)	-100.00%	5,000	-	5,000	5,000	1,390	1,390
010-1404-0147-000	Training, Education & Seminars	700	(300)	(300)	-30.00%	1,000	940	60	60	50	50
010-1404-0147-000	Office/Misc Supplies	250	(1,050)	(1,050)	-80.77%	1,300	250	1,050	1,050	400	400
010-1404-0147-000	Historic Landmark Plaque Fee	100	(100)	(100)	-50.00%	200	50	150	150	50	50
010-1404-0147-000	Postage and Shipping Costs	1,350	(6,650)	(6,650)	-83.13%	8,000	1,540	6,460	6,460	2,190	2,190
010-1404-0147-000	Other Expenditures Total	1,350	(21,650)	(21,650)	-94.13%	23,000	1,540	21,460	21,460	18,520	18,520

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18
010-1502-0553-080	Ojai Day/Labor Costs	1,200	(800)	-40.00%	2,000	1,200	800	870
010-1502-0553-081	Ojai Day/Material & Supplies	30,000	3,000	11.11%	27,000	30,530	(3,530)	29,810
010-1502-0553-082	Holiday Events	-	(1,200)	-100.00%	1,200	-	1,200	390
	Special Events Total	31,200	1,000	3.31%	30,200	31,730	(1,530)	31,070
010-1502-0900-031	TransfrOutToEquip Rpl (31) Recr	-	(7,260)	-100.00%	7,260	7,260	-	-
010-1502-0900-033	Trans to Equi Replacement (33) tech	3,960	100	2.59%	3,860	3,860	-	2,220
010-1502-0900-033	Trans to Equi Replacement (33) veh	11,400	11,400	100.00%	-	-	-	-
	Transfer Out to Other Funds Total	15,360	4,240	38.13%	11,120	11,120	-	2,220
	Recreation Department Totals	240,580	(73,920)	-23.50%	314,500	271,150	43,350	279,640
	Recreation Programs							
010-1503-0011-000	Salaries - Regular	125,770	(24,480)	-16.29%	150,250	149,790	460	147,250
010-1503-0012-000	Salaries - Part-time	180,490	35,970	24.89%	144,520	251,460	(106,940)	218,660
	Salaries Total	306,260	11,490	3.90%	294,770	401,250	(106,480)	365,910
	Fringe Benefits							
010-1503-0021-001	Pers/retirement	20,150	1,400	7.47%	18,750	18,360	390	19,550
010-1503-0021-002	Social Security	18,990	720	3.94%	18,270	24,700	(6,430)	22,580
010-1503-0021-003	Icma	1,410	(990)	-41.25%	2,400	1,400	1,000	1,420
010-1503-0021-004	Unemployment	4,270	1,220	40.00%	3,050	5,670	(2,620)	5,420
010-1503-0021-005	Workers Comp Insurance	28,570	12,830	81.51%	15,740	14,900	840	22,980
010-1503-0021-006	Health Insurance	24,390	150	0.62%	24,240	23,810	430	23,800
010-1503-0021-007	Life Insurance	270	-	0.00%	270	290	(20)	280
010-1503-0021-008	Disability Insurance	1,150	120	11.65%	1,030	-	1,030	-
010-1503-0021-009	Dental Insurance	1,860	-	0.00%	1,860	1,720	140	1,770
010-1503-0021-011	Vision Insurance	320	-	0.00%	320	290	30	300
010-1503-0021-012	Medicare	4,440	160	3.74%	4,280	5,780	(1,500)	5,280
	Fringe Benefits Total	105,820	15,610	17.30%	90,210	96,920	(6,710)	103,380
	Recreation Programs							
010-1503-0550-005	Adult Softball	2,500	(700)	-21.88%	3,200	2,330	870	3,120
010-1503-0550-008	Movie Nights Expenditures	2,000	-	0.00%	2,000	1,660	340	2,140
010-1503-0550-009	Aquatics	6,000	(500)	-7.69%	6,500	2,890	3,610	4,810
010-1503-0550-010	Instructional Soccer	4,000	-	0.00%	4,000	6,230	(2,230)	3,640
010-1503-0550-011	Youth Soccer	3,000	-	0.00%	3,000	620	2,380	3,070

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
010-1503-0550-012	Youth Flag Football	1,000	(1,200)	-54.55%	2,200	630	1,570
010-1503-0550-014	Youth Basketball	6,000	(800)	-11.76%	6,800	5,570	1,230
010-1503-0550-016	Adult Basketball	500	-	0.00%	500	-	500
010-1503-0550-020	Gymnastics	8,000	-	0.00%	8,000	6,400	1,600
010-1503-0550-036	Drop-in Sports	200	-	0.00%	200	-	200
010-1503-0550-045	After School Program	2,200	(1,800)	-45.00%	4,000	2,170	1,830
Recreation Program Total		35,400	(5,000)	-12.38%	40,400	28,500	11,900
 Recreation Classes							
010-1503-0551-000	Recreation Classes - Tennis	15,000	(5,000)	-25.00%	20,000	14,080	5,920
010-1503-0551-011	Basketball P/T	1,950	(1,050)	-35.00%	3,000	2,750	250
010-1503-0551-014	Cartooning	1,300	(200)	-13.33%	1,500	1,100	400
010-1503-0551-016	Driving Education	150	-	0.00%	150	100	50
010-1503-0551-017	Guitar	970	(230)	-19.17%	1,200	1,560	(360)
010-1503-0551-018	Keyboarding	970	(30)	-3.00%	1,000	1,150	(150)
010-1503-0551-020	Kung Fu - Kids & Adults	6,500	-	0.00%	6,500	6,400	100
010-1503-0551-021	Painting	600	600	100.00%	-	600	(600)
010-1503-0551-022	Pottery Class	8,000	3,500	77.78%	4,500	9,010	(4,510)
010-1503-0551-023	Sandcastle Music Together	-	(2,500)	-100.00%	2,500	-	2,500
010-1503-0551-027	Tai Chi Ch'uan	4,500	(3,500)	-43.75%	8,000	4,470	3,530
010-1503-0551-029	Weight Room	8,450	(3,550)	-29.58%	12,000	10,420	1,580
010-1503-0551-030	Western Horsemanship	1,630	(2,370)	-59.25%	4,000	3,350	650
010-1503-0551-031	Zumba Fitness	1,000	(1,000)	-50.00%	2,000	1,090	910
010-1503-0551-032	Ballet	1,000	(1,500)	-60.00%	2,500	610	1,890
010-1503-0551-034	Fencing	2,270	(730)	-24.33%	3,000	3,160	(160)
010-1503-0551-035	Gardening	-	(500)	-100.00%	500	-	500
010-1503-0551-038	Wilderness	500	-	0.00%	500	110	390
010-1503-0551-042	Yoga	320	320	100.00%	-	380	(380)
010-1503-0551-043	Cooking	330	(1,670)	-83.50%	2,000	720	1,280
010-1503-0551-044	Manner Class for Dogs	2,100	1,600	320.00%	500	2,780	(2,280)
010-1503-0551-045	Adult tap	-	(500)	-100.00%	500	-	500
Recreation Classes Total		57,540	(18,310)	-24.14%	75,850	64,030	11,820
 Day Camps							
010-1503-0555-100	Contracted Specialty Camps	22,750	-	-5.21%	24,000	23,640	360
010-1503-0555-110	Employee Specialty Camps	2,000	(1,250)	111.11%	1,800	1,370	430
010-1503-0555-120	Day Camps & Excursions	15,000	2,000	15.38%	13,000	6,800	6,200
Day Camps Total		39,750	950	2.45%	38,800	31,810	6,990
							41,250

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

Account Number	Description	Adopted Budget						Prior & Current Year Information			
		FY 18-19		\$ Change		% change		Projected		Projected	
		Adopted	Budget	From PY	From PY	From PY	Budget	Actual	FY 17-18	FY 17-18	Actual
010-1601-0147-001	General Engineering Services	22,000		-	0.00%	22,000	7,980	14,020		-	
010-1601-0147-314	Contract Serv / Office Machine	1,800		(100)	-5.22%	1,900	1,730	170		1,920	
010-1601-0147-318	Contract Services - ADA Plan	38,000		38,000	100.00%	-	-	-		-	
010-1601-0147-337	Engineer Fees	9,000		-	0.00%	9,000	5,260	3,740		7,580	
	Contract Services Total	70,800		37,900	115.20%	32,900	14,970	17,930		9,500	
	Utilities	5,500		(640)	-10.42%	6,140	5,330	810		6,950	
010-1601-0194-000	Telephone	700		80	12.90%	620	700	(80)		650	
010-1601-0194-360	High-speed Internet Services	6,200		(560)	-8.28%	6,760	6,030	730		7,600	
	Utilities Total	12,000		(4,000)	-25.00%	16,000	27,630	(11,630)		22,140	
	Vehicle Repairs & Maint/PW	500		-	0.00%	500	820	(320)		1,680	
	Equipment Maint & Repairs	-		-	-	-	270	(270)		-	
	Equipment Maint & Repairs	12,500		(4,000)	-24.24%	16,500	28,720	(12,220)		23,820	
	Vehicle Repairs & Maint/Repairs										
	Vehicle Repairs & Maint/Rec										
	Equipment Maint & Repairs Total										
	Other Expenditures										
	Bank & Credit Card Stmt Chgs	-		(200)	-100.00%	200	220	(20)		170	
	Departmental Meetings	-		-	-	-	60	(60)		70	
	Professional / Membership Dues	1,000		-	0.00%	1,000	1,140	(140)		1,040	
	Publications	100		(100)	-50.00%	200	70	130		50	
	Professional Seminars	2,450		-	0.00%	2,450	520	1,930		1,320	
	In House Training	-		-	-	-	30	(30)		-	
	Clothing	10,000		410	4.28%	9,590	10,040	(450)		9,210	
	Office Equipment-under \$500	-		(250)	-100.00%	250	-	250		-	
	Computer Supplies / R & M	500		(1,300)	-72.22%	1,800	520	1,280		1,840	
	Office Supplies	2,560		-	0.00%	2,560	1,310	1,250		3,020	
	Miscellaneous Expenditures	-		(100)	-100.00%	100	-	100		70	
	Postage And Shipping Costs	400		-	0.00%	400	480	(80)		570	
	General Parts & Supplies	1,000		(200)	-16.67%	1,200	370	830		1,140	
	Water/1st Aid/Kitchen Supplies	1,000		(200)	-16.67%	1,200	1,740	(540)		1,540	
	Vehicle Fuel-all Fw Depts	10,000		-	0.00%	10,000	12,670	(2,670)		11,010	
	Auto Mileage Reimbursements	1,000		300	42.86%	700	1,080	(380)		1,020	
	Other Expenditures Total	30,010		(1,640)	-5.18%	31,650	30,250	1,400		32,070	

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 16-17
010-1601-0900-031	Trnsfr Out To Other Funds	40,910	(49,530)	-54.77%	90,440	198,440	(108,000)
010-1601-0900-032	Trnsfr Out To Equip Rpl (31)- AB939	47,700	47,700	100.00%	-	-	27,850
010-1601-0900-033	Trans to Equi Replacement (33) Vehicle	9,820	(49,550)	-83.46%	59,370	-	-
	Trans to Equi Replacement (33)					59,370	61,920
	Transfer Out to Other Funds Total	98,430	(51,380)	-34.30%	149,810	198,440	(48,630)
							89,770
Public Works Department Totals		601,670	52,640	9.59%	549,030	551,580	(2,550)
PW - Parks & Landscaping							440,890
010-1602-0011-000	Salaries	209,310	17,760	9.27%	191,550	150,150	41,400
010-1602-0015-000	Salaries - Regular	-	-	-	-	750	(750)
	Salaries Total	209,310	17,760	9.27%	191,550	150,900	40,650
							213,050
							-
							213,050
Fringe Benefits							
010-1602-0021-001	Pers/retirement	30,940	(2,290)	-6.89%	33,230	22,230	11,000
010-1602-0021-002	Social Security	12,920	1,050	8.85%	11,870	8,420	3,450
010-1602-0021-003	Icma	1,530	(1,020)	-40.00%	2,550	1,530	1,020
010-1602-0021-004	Unemployment	630	630	100.00%	-	410	(410)
010-1602-0021-005	Workers Comp Insurance	12,470	(440)	-3.41%	12,910	12,220	690
010-1602-0021-006	Health Insurance	43,230	1,870	4.52%	41,360	30,370	10,990
010-1602-0021-007	Life Insurance	320	(20)	-5.88%	340	260	80
010-1602-0021-008	Disability Insurance	1,440	(50)	-3.36%	1,490	-	1,490
010-1602-0021-009	Dental Insurance	2,210	(130)	-5.56%	2,340	1,540	800
010-1602-0021-011	Vision Insurance	380	(20)	-5.00%	400	260	140
010-1602-0021-012	Medicare	3,020	240	8.63%	2,780	2,110	670
	Fringe Benefits Total	109,090	(180)	-0.16%	109,270	79,350	29,920
							123,750
Contract Services							
010-1602-0147-150	Contract Services/ Janitorial	12,000	(11,690)	-49.35%	23,690	24,470	(780)
010-1602-0147-200	Contract Services	9,000	160	1.81%	8,840	12,970	(4,130)
010-1602-0147-340	Sarzotti Park Maintenance	5,000	5,000	100.00%	-	2,590	(2,590)
010-1602-0147-341	Libbey Park Maintenance	750	750	100.00%	-	14,610	(14,610)
010-1602-0147-342	Rotary Park Maintenance	760	760	100.00%	-	710	(710)
010-1602-0147-343	Skate Park Maintenance	60	60	100.00%	-	590	(590)
010-1602-0147-346	Daly Park Maintenance	-	-	-	-	50	(50)
010-1602-0147-417	Contract Serv/LB Alarm	2,500	(430)	-14.68%	2,930	2,350	580
	Contract Services Total	30,070	(5,390)	-15.20%	35,460	58,340	(22,880)
							69,750

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
010-1603-0021-004	Unemployment	220	220	100.00%	-	170	(170)
010-1603-0021-005	Workers Comp Insurance	4,260	120	2.90%	4,140	3,920	220
010-1603-0021-006	Health Insurance	14,750	1,490	11.24%	13,260	12,690	570
010-1603-0021-007	Life Insurance	110	-	0.00%	110	130	(20)
010-1603-0021-008	Disability Insurance	490	10	2.08%	480	-	480
010-1603-0021-009	Dental Insurance	750	-	0.00%	750	760	(10)
010-1603-0021-011	Vision Insurance	130	-	0.00%	130	130	-
010-1603-0021-012	Medicare	1,030	140	15.73%	890	1,100	(210)
	Fringe Benefits Total	37,690	2,610	7.44%	35,080	35,570	(490)
							37,120
	Contract Services						
010-1603-0147-000	Contract Services/ Gen Maint	5,000	5,000	100.00%	-	6,170	(6,170)
010-1603-0147-150	Contract Services/ Janitorial	15,000	-	0.00%	15,000	15,580	(580)
010-1603-0147-200	Contract Services	6,500	-	0.00%	6,500	15,110	(8,610)
	Contract Services Total	26,500	5,000	23.26%	21,500	36,860	(15,360)
							35,360
	Utilities						
010-1603-0191-000	Electricity	6,000	-	0.00%	6,000	7,030	(1,030)
010-1603-0192-000	Natural Gas	300	-	0.00%	300	350	(50)
010-1603-0193-000	Water	1,500	-	0.00%	2,840	1,420	1,420
010-1603-0196-000	Sewer Service	3,500	-	0.00%	3,130	4,190	(1,060)
	Utilities Total	11,300	-	0.00%	12,270	12,990	(720)
							15,170
	Equipment Maint & Repairs						
010-1603-0151-000	Vehicle Repairs & Maintenance	-	-	-	-	710	(710)
010-1603-0151-317	Equipment Repairs & Mainten	-	-	-	-	300	(300)
						1,010	(1,010)
							-
	Other Expenditures						
010-1603-0146-310	Gen Maint Parts & Supplies	4,500	-	0.00%	4,500	4,150	350
010-1603-0146-311	Water/1st Aid/Kitchen Supplies	500	-	0.00%	500	1,350	(850)
010-1603-0146-312	Building Maintenance / PW	8,000	(2,000)	-20.00%	10,000	11,450	(1,450)
010-1603-0146-313	Building Maintenance/City Hall	8,000	(2,000)	-20.00%	10,000	7,480	2,520
010-1603-0146-314	Building Maintenance / Museum	3,500	-	0.00%	3,500	2,330	1,170
010-1603-0146-315	Building Maintenance / Police	1,500	-	0.00%	1,500	410	1,090
010-1603-0146-316	Building Maintenance/Rec Dep	3,000	(1,500)	-33.33%	4,500	3,180	1,320
010-1603-0149-000	Equipment Rental	200	-	0.00%	200	-	200
	Other Expenditures Total	29,200	(5,500)	-15.85%	34,700	30,350	4,350
							49,020
	PW - General Maintenance Totals	175,790	10,790	6.54%	165,000	194,740	(29,740)
							201,460

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 17-18	Projected Variance FY 17-18
		FY 18-19 Adopted Budget	From PY Budget	Budget	FY 17-18	FY 17-18	FY 16-17
PW - Street Maintenance							
010-1604-0011-000	Salaries - Regular	128,640	62,640	94.91%	66,000	144,630	(78,630)
010-1604-0012-000	Salaries - Part-time	25,640	(3,150)	-10.94%	28,790	51,760	(22,970)
010-1604-0015-000	Salaries - Overtime	600	600	100.00%	-	-	-
	Salaries Totals	154,880	60,090	63.39%	94,790	196,390	(101,600)
							95,750
Salaries							
010-1604-0021-001	Pers/retirement	21,670	5,790	36.46%	15,880	24,080	(8,200)
010-1604-0021-002	Social Security	9,600	3,720	63.27%	5,880	11,010	(5,130)
010-1604-0021-003	Icma	1,890	670	54.92%	1,220	1,900	(680)
010-1604-0021-004	Unemployment	580	390	205.26%	190	830	(640)
010-1604-0021-005	Workers Comp Insurance	9,990	2,370	31.10%	7,620	7,320	300
010-1604-0021-006	Health Insurance	26,820	10,510	64.44%	16,310	29,030	(12,720)
010-1604-0021-007	Life Insurance	300	60	25.00%	240	250	(10)
010-1604-0021-008	Disability Insurance	890	300	50.85%	590	590	-
010-1604-0021-009	Dental Insurance	2,100	440	26.51%	1,660	1,490	170
010-1604-0021-011	Vision Insurance	360	80	28.57%	280	250	30
010-1604-0021-012	Medicare	2,250	880	64.23%	1,370	2,770	(1,400)
	Fringe Benefits Total	76,450	25,210	49.20%	51,240	78,930	(27,690)
							45,000
Fringe Benefits							
010-1604-0147-000	Contract Services/Gen.St.Maint	7,000	-	0.00%	7,000	15,510	(8,510)
010-1604-0147-001	Contract Services / USA	200	-	0.00%	200	-	200
010-1604-0147-200	Contract Services	43,000	25,000	138.89%	18,000	25,820	(7,820)
010-1604-0147-316	Contract Srv / Street Sign	2,000	-	0.00%	2,000	-	2,000
010-1604-0147-337	Contract Service/Engineer Fees	18,000	-	0.00%	18,000	46,250	(28,250)
010-1604-0147-340	Contract Srv / St. Striping	-	(4,000)	-100.00%	4,000	-	4,000
010-1604-0147-341	Contract Srv / Street Mainten	7,000	-	0.00%	7,000	6,650	350
	Contract Services Total	77,200	21,000	37.37%	56,200	94,230	(38,030)
							90,230
Contract Services							
010-1604-0151-000	Equipment Maint & Repairs	-	-	-	-	-	-
010-1604-0151-317	Vehicle Repairs & Maintenance	-	-	-	-	-	-
010-1604-0160-000	Equipment Maint & Repairs	5,000	(1,000)	-16.67%	6,000	17,620	(11,620)
010-1604-0160-001	St Tree Maint/Not Inc Citran	5,000	(1,810)	-26.58%	6,810	2,030	4,780
010-1604-0160-002	Street Tree Report	30,000	-	0.00%	30,000	-	30,000
	Tree Maintenance Total	40,000	(2,810)	-6.56%	42,810	20,040	22,770
							29,740

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 17-18
010-1604-0145-308	Ups/fedex/ Postage	-	-	-	-	880	(880)
010-1604-0146-000	St. Maint. Parts & Supplies	25,000	-	0.00%	25,000	43,270	(18,270)
010-1604-0149-000	Equipment Rental	-	-	-	-	4,040	(4,040)
	Other Expenditures Total	25,000	-	0.00%	25,000	48,190	(23,190)
							24,690
010-1604-0900-031	Transfer Out To Other Funds	48,000	-	0.00%	48,000	-	-
	Trnsfr Out To Equip Rpl (31)-Pirie	48,000	-	0.00%	48,000	-	-
	Transfer Out To Other Funds Total	48,000	-	-	48,000	-	-
							48,000
	PW - Street Maintenance Totals	421,530	103,490	32.54%	318,040	437,780	(119,740)
							285,410
010-1605-0011-000	PW - Special Events						
	Salaries - Regular	13,170	30	0.23%	13,140	8,270	4,870
	Salaries Total	13,170	30	0.23%	13,140	8,270	4,870
							17,780
							17,780
010-1605-0021-001	Fringe Benefits	1,960	(320)	-14.04%	2,280	1,290	990
010-1605-0021-002	Pers/retirement	820	10	1.23%	810	430	380
010-1605-0021-003	Social Security	90	(40)	-30.77%	130	90	40
010-1605-0021-004	Icma	40	40	100.00%	-	10	(10)
010-1605-0021-005	Unemployment	790	(100)	-11.24%	890	840	50
010-1605-0021-006	Workers Comp Insurance	2,730	(110)	-3.87%	2,840	1,710	1,130
010-1605-0021-007	Health Insurance	20	-	0.00%	20	10	10
010-1605-0021-008	Life Insurance	90	(10)	-10.00%	100	-	100
010-1605-0021-009	Disability Insurance	140	(20)	-12.50%	160	80	80
010-1605-0021-011	Dental Insurance	20	(10)	-33.33%	30	10	20
010-1605-0021-012	Vision Insurance	200	10	5.26%	190	110	80
	Medicare	6,900	(550)	-7.38%	7,450	4,580	2,870
	Fringe Benefits Total						10,090
010-1605-0147-200	Contract Services	1,000	760	316.67%	240	1,570	(1,330)
	Contract Services Total	1,000	760	316.67%	240	1,570	(1,330)
							5,180
	PW - Special Events Totals	21,070	240	1.15%	20,830	14,420	6,410
							33,050

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 17-18
010-1702-0012-000	Salaries - Part-time	690		(0)	1,160	140	1,020
	Salaries Total	690		(470)	1,160	140	1,020
	Fringe Benefits						
010-1702-0021-002	Social Security	40	(30)	-42.86%	70	10	60
010-1702-0021-004	Unemployment	-	-	-	-	-	-
010-1702-0021-005	Workers Comp Insurance	40	(40)	-50.00%	80	80	-
010-1702-0021-008	Disability Insurance	-	(10)	-100.00%	10	-	-
010-1702-0021-012	Medicare	10	(10)	-50.00%	20	-	-
	Fringe Benefits Total	90	(90)	-50.00%	180	90	90
	Contract Services						
010-1702-0147-000	Cntrct Srv/Solid Waste Solution, I	12,000	(2,000)	-14.29%	14,000	11,010	2,990
010-1702-0147-005	Cntrct Srv/County Of Ventura/HHW	9,000	-	0.00%	9,000	9,030	(30)
010-1702-0147-345	Cntrct Srv/Demo Garden Maint	-	-	-	-	800	(800)
	Contract Services Total	21,000	(2,000)	-8.70%	23,000	20,840	2,160
	Utilities						
010-1702-0191-000	Electricity	300	-	0.00%	300	260	40
010-1702-0193-000	Water	800	-	0.00%	1,410	790	620
	Utilities Total	1,100	-	0.00%	1,710	1,050	660
	Other Expenditures						
010-1702-0146-345	Demo Garden Maintenance	180	180	100.00%	-	-	-
	Other Material & Supplies Total	180	180	100.00%	-	-	-
	PW - AB939 Totals	23,060	(2,990)	-11.48%	26,050	22,260	3,790
	PW - CalTran Contract Exp						
010-1703-0011-000	Salaries - Regular	3,620	740	25.69%	2,880	3,900	(1,020)
	Salaries Total	3,620	740	25.69%	2,880	3,900	(1,020)
010-1703-0021-001	Fringe Benefits	540	40	8.00%	500	550	(50)
010-1703-0021-002	Pers/retirement	220	40	22.22%	180	230	190
010-1703-0021-003	Social Security	70	-	0.00%	70	70	-

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 17-18	FY 17-18	FY 16-17
010-1703-0021-004	Unemployment	10	10	100.00%	-	10	(10)
010-1703-0021-005	Workers Comp Insurance	220	30	15.79%	190	180	10
010-1703-0021-006	Health Insurance	750	130	20.97%	620	860	(240)
010-1703-0021-007	Life Insurance	10	-	0.00%	10	10	-
010-1703-0021-008	Disability Insurance	30	10	50.00%	20	-	20
010-1703-0021-009	Dental Insurance	40	-	0.00%	40	50	(10)
010-1703-0021-011	Vision Insurance	10	-	0.00%	10	10	-
010-1703-0021-012	Medicare	50	10	25.00%	40	50	(10)
	Fringe Benefits Total	1,950	270	16.07%	1,680	2,020	(340)
	Contract Services						3,350
010-1703-0147-000	Contract Services	8,000	-	0.00%	8,000	750	7,250
010-1703-0147-200	Contract Services	2,000	-	0.00%	2,000	1,650	350
010-1703-0147-315	Contract Services/Lndscpn/Haney	10,000	-	0.00%	10,000	7,970	2,030
	Contract Services Total	20,000	-	0.00%	20,000	10,370	9,630
	Other Expenditures						4,780
010-1703-0145-308	Postage And Shipping Costs	-	-	-	-	20	(20)
010-1703-0146-000	CalTran Maint Parts & Supplies	22,000	-	0.00%	22,000	4,370	17,630
010-1703-0146-338	Pesticides/fertilizers	100	-	0.00%	100	-	100
010-1703-0160-000	Tree Maintenance	2,500	-	0.00%	2,500	70	2,430
	Other Expenditures Total	24,600	-	0.00%	24,600	4,460	20,140
	PW - CalTran Contract Totals	50,170	1,010	2.05%	49,160	20,750	28,410
	PW - IT Department						28,170
	Salaries						
010-1801-0014-000	Salaries - It	46,460	460	1.00%	46,000	45,250	750
	Salaries Total	46,460	460	1.00%	46,000	45,250	750
	Fringe Benefits						35,530
010-1801-0021-001	Pers/retirement	6,920	(260)	-3.62%	7,180	6,930	250
010-1801-0021-002	Social Security	2,840	(10)	-0.35%	2,850	2,730	120
010-1801-0021-003	Icma	1,340	250	22.94%	1,090	1,330	(240)
010-1801-0021-004	Unemployment	110	110	100.00%	-	170	(170)
010-1801-0021-005	Workers Comp Insurance	4,060	90	2.27%	3,970	3,760	210
010-1801-0021-006	Health Insurance	8,680	(50)	-0.57%	8,730	8,460	270
010-1801-0021-007	Life Insurance	60	-	0.00%	60	60	-
010-1801-0021-008	Disability Insurance	320	10	3.23%	310	450	(140)

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 16-17
010-1801-0021-009	Dental Insurance	410	-	0.00%	410	370	40
010-1801-0021-011	Vision Insurance	70	-	0.00%	70	60	10
010-1801-0021-012	Medicare	660	(10)	-1.49%	670	640	30
	Fringe Benefits Total	25,470	130	0.51%	25,340	24,960	380
							20,990
010-1801-0147-417	Contract Services	820	-	0.00%	820	800	20
010-1801-0147-418	Contract Serv/ Alarm	4,000	4,000	100.00%	-	4,500	(4,500)
	Contract Services Total	4,820	4,000	487.80%	820	5,300	(4,480)
							720
010-1801-0194-000	Utilities	700	(30)	-4.11%	730	670	60
010-1801-0194-360	Telephone	250	-	0.00%	250	100	150
	High Speed Internet Services	950	(30)	-3.06%	980	770	210
	Utilities Total						840
010-1801-0144-000	Other Expenditures	3,000	-	0.00%	3,000	34,510	(31,510)
010-1801-0195-000	Computer Supplies / R & M	1,200	1,200	100.00%	-	1,110	(1,110)
010-1801-0899-002	Web Site Licenses & Maint	15,000	-	0.00%	15,000	30,000	(15,000)
	PEG Equipment	19,200	1,200	6.67%	18,000	65,620	(47,620)
	Other Expenditures Total						3,020
010-1801-0900-033	Transfers	2,000	2,000	100.00%	-	-	-
	Trans to Equip Replacement (33) Veh	2,000	2,000	100.00%	-	-	-
	Transfers Total						
	PW - IT Department Totals	98,900	7,760	8.51%	91,140	141,900	(50,760)
	Total General Fund Expenditures	10,145,910	419,460	4.31%	9,726,450	9,431,890	294,560
	Fund 010 Revenues over/ (Under) Expenditures	\$ 390	\$ 147,860	-100.26%	\$ (147,470)	\$ 249,781	\$ 397,251
							\$ 357,839
	REVENUES						
011-9304-1033-100	Use of Money / Property	\$ 15,000	\$ 9,000	150.00%	\$ 6,000	\$ 15,510	\$ 9,510
	Libbey Bowl Ticket Surcharge	15,000	9,000	150.00%	6,000	15,510	9,510
	Use of Money/Property Total						17,610

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
011-9307-1044-999	BUDGETED USE OF FUND BALANCE	-	(4,000)	-100.00%	-	4,000	(4,000)
	Misc Receipts & Refunds Total	-	(4,000)	-	-	-	(4,000)
	Total Revenues - Fund 11	15,000	5,000	50.00%	10,000	15,510	5,510
	EXPENDITURES						17,610
	Libbey Bowl Maintenance Fund						
	Transfers						
011-1104-0900-031	Transfer To Cap Proj Fund 31	-	(5,000)	-100.00%	5,000	-	5,000
011-1104-0900-033	Transfer To Equip Replace Fund 33	-	(5,000)	-100.00%	5,000	-	5,000
	Transfer Out to Other Funds Total	-	(10,000)	-100.00%	10,000	-	10,000
	Libbey Bowl Maintenance Fund						
		-	(10,000)	-100.00%	10,000	-	10,000
	Total Expenditures - Fund 11	-	(10,000)	-100.00%	10,000	-	10,000
	Fund 011 Revenues over/ (Under) Expenditures	\$ 15,000	\$ 15,000	100.00%	\$ -	\$ 15,510	\$ 15,510
	Gas Tax Fund /St. Improvement						\$ 17,610
	REVENUES						
	Tax Revenues						
022-9301-1082-000	Highway User Tax - 2103	\$ 57,900	\$ 27,970	93.45%	\$ 29,930	\$ 20,390	\$ (9,540)
022-9301-1084-000	Highway User Tax 2105	43,480	30	0.07%	43,450	44,790	1,340
022-9301-1085-000	Highway User Tax - 2106	32,190	1,150	3.70%	31,040	31,850	42,130
022-9301-1086-000	Highway User Tax - 2107	53,950	(2,190)	-3.90%	56,140	57,860	810
022-9301-1087-000	Highway User Tax - 2107.5	2,000	-	0.00%	2,000	2,000	1,720
022-9301-1088-000	HUTA-Road Maint Rehab	125,420	82,310	190.93%	43,110	19,730	55,590
022-9301-1089-000	HUTA - State Loan Repayment	8,580	30	0.35%	8,550	8,590	2,000
	Tax Revenues Total	323,520	109,300	51.02%	214,220	185,211	(29,009)
	Use of Money / Property	-	(800)	-100.00%	800	250	(550)
	Interest Income	-	(800)	-100.00%	800	250	(550)
	Use of Money /Property Total						
	Total Revenues - Fund 22	323,520	108,500	50.46%	215,020	185,461	(29,559)
	EXPENDITURES						150,220
	PW - Street Maintenance						
022-11604-0900-031	Transfer To General Fund 31	-	(303,000)	-100.00%	303,000	355,510	(52,510)
	Transfer Out to Other Funds Total	-	(303,000)	-100.00%	303,000	355,510	(52,510)
							53,558

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	
PW - Street Maintenance Totals		-	(303,000)	-100.00%	FY 17-18 303,000	FY 17-18 355,510	FY 17-18 (52,510)	
Total Expenditures - Fund 22		-	(303,000)	-100.00%	303,000	355,510	(52,510)	
Fund 022 Revenues over/ (Under) Expenditures		\$ 323,520	\$ 411,500	-467.72%	\$ (87,980)	\$ (170,049)	\$ 22,951	
Transit TDA ART8 (99400C) Fund								
REVENUES								
023-9000-0900-024	Transfers	\$ 195,000	\$ -	0.00%	\$ 195,000	\$ -	\$ (195,000)	
	Transfer-in/Cap Rpl Fund (024)	195,000	-	0.00%	195,000	-	(195,000)	
	Transfer in from Other Funds Total							
Use of Money / Property								
023-9304-1033-000	Interest Income	-	-	-	-	90	90	
	Use of Money/Property Total					90	90	
Total Use of Money / Property								
						90	90	
Revenue From Other Agencies								
	Prop 1B Streets & Roads	-	-	-	-	56,000	56,000	
023-9305-1014-000	Prop 1B / Security Grant	164,000	(18,000)	-9.89%	182,000	182,000	-	
023-9305-1014-010	Gold Coast Transit Grant	164,000	(18,000)	-9.89%	182,000	238,000	202,000	
	Prop 1B Streets & Roads Total	164,000	(18,000)	-9.89%	182,000	238,000	202,000	
	Other Revenues	291,530	-	0.00%	291,530	291,530	-	
023-9305-1043-100	Caltrans DRMT Trolley Grant	291,530	-	0.00%	291,530	291,530	-	
	Other Revenues Total	291,530	-	0.00%	291,530	291,530	-	
	FTA Section 5311 Grant	374,500	-	0.00%	374,500	374,500	-	
023-9305-1110-000	Fta-section 5311 Operational	374,500	-	0.00%	374,500	374,500	-	
	FTA Section 5311 Grant Total	374,500	-	0.00%	374,500	374,500	-	
	Co Transportation Subsidy	210,000	(14,300)	-6.38%	224,300	200,000	(24,300)	
023-9305-1112-000	Co Transportation Subsidy	210,000	(14,300)	-6.38%	224,300	200,000	(24,300)	
	Co Transportation Subsidy Total	210,000	(14,300)	-6.38%	224,300	200,000	(24,300)	
Total Revenue From Other Agencies		1,040,030	(32,300)	-3.01%	1,072,330	1,104,030	798,150	

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information				
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18	Actual FY 16-17
023-9306-1090-121	Trolley Fare Box Revenue	87,000	15,000	20.83%	72,000	71,000	(1,000)	75,860	
023-9306-1090-123	Trolley Advertising	20,000	20,000	100.00%	-	300	300	-	-
023-9306-1090-125	Trolley FareBox/OjaiValleyInn	5,500	-	0.00%	5,500	-	(5,500)	-	-
	Trolley Fare Box Revenue Total	112,500	35,000	45.16%	77,500	71,300	(6,200)	75,860	
	Charges For Current Services	112,500	35,000	45.16%	77,500	71,300	(6,200)	75,860	
	Other Revenues								
023-9307-1044-999	Misc Refunds & Receipts	72,120	72,120	100.00%	-	-	-	-	-
	Budgeted Use of Fund Balance	72,120	72,120	100.00%	-	-	-	-	-
	Misc Refunds & Receipts Total	72,120	72,120	100.00%	-	-	-	-	-
	Total Other Revenues	72,120	72,120	100.00%	-	-	-	-	-
	Total Revenues - Fund 23	1,419,650	74,820	5.56%	1,344,830	1,175,420	(169,410)	874,010	
	EXPENSES								
	Transportation Fund								
	Salaries	140,000	(15,600)	-10.03%	155,600	128,300	27,300	131,684	
	Salaries - Regular	169,160	(16,310)	-8.79%	185,470	182,210	3,260	178,259	
	Salaries - Part-time	4,500	4,500	100.00%	-	5,910	(5,910)	8,158	
	Salaries Total	313,660	(27,410)	-8.04%	341,070	316,420	24,650	318,101	
	Fringe Benefits								
	Pers/retirement	14,610	(3,057)	-17.30%	17,667	28,610	(10,943)	(105,737)	
	Social Security	19,880	(1,253)	-5.93%	21,133	19,090	2,043	19,192	
	Icma	2,330	-	0.00%	2,330	2,370	(40)	2,225	
	Unemployment	3,030	-	0.00%	3,030	2,940	90	3,079	
	Workers Comp Insurance	5,420	(370)	-6.39%	5,790	5,480	310	53,658	
	Health Insurance	26,630	1,140	4.47%	25,490	22,220	3,270	23,314	
	Life Insurance	220	-	0.00%	220	190	30	209	

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
023-1206-0021-008	Disability Insurance	1,000	(70)	-6.54%	FY 17-18	FY 17-18	FY 17-18
023-1206-0021-009	Dental Insurance	1,540	-	0.00%	1,540	1,190	310
023-1206-0021-011	Vision Insurance	260	-	0.00%	260	200	350
023-1206-0021-012	Medicare	4,550	(407)	-8.21%	4,957	4,490	60
023-1206-0021-016	PERS Unfunded Liability	19,720	568	2.97%	19,152	16,710	467
023-1206-0021-106	Health Instr/ret Emp/rec	11,650	(2,121)	-15.40%	13,771	13,040	2,442
	Fringe Benefits Total	110,840	(5,570)	-4.78%	116,410	117,290	731
							36,111
							(880)
							36,111
023-1206-0144-000	Office & Computer Supplies	5,300	5,000	1666.67%	300	-	300
023-1206-0145-000	Computer Supplies/ R&M	300	-	0.00%	300	170	130
023-1206-0145-308	Office Supplies	300	-	0.00%	300	70	230
023-1206-0146-000	Ups/feDEX/postage	800	(7,910)	-90.82%	8,710	7,470	1,240
023-1206-0146-311	Transit Parts & Supplies	-	(1,290)	-100.00%	1,290	720	570
	Water/1st Aid/Kitchen Supplies	6,700	(4,200)	-38.53%	10,900	8,430	2,470
	Office & Computer Supplies Total						7,752
023-1206-0131-000	HR & Other Admin Expenditures	3,500	-	0.00%	3,500	4,010	(510)
023-1206-0138-000	Advertising	300	300	100.00%	-	-	-
	Fingerprinting Costs						3,396
	HR & Other Admin Exp Total	3,800	300	8.57%	3,500	4,010	(510)
							3,396
023-1206-0194-000	Telephone	1,840	-	0.00%	1,840	1,140	700
023-1206-0194-360	High-speed Internet Services	210	-	0.00%	210	200	10
	Telephone Total	2,050	-	0.00%	2,050	1,340	710
							1,830
023-1206-0147-000	Contract Services	6,940	-	0.00%	6,940	2,250	4,690
023-1206-0147-301	Professional & Contractual	200	-	0.00%	200	-	200
023-1206-0147-314	Contract Services / Audit	870	-	0.00%	870	470	400
023-1206-0147-316	Contract Serv/Office Machine	830	-	0.00%	830	650	180
023-1206-0147-356	Contract Svr- Medical	500	500	100.00%	-	20	(20)
023-1206-0152-000	Website/OjaiTrolley	10,000	-	0.00%	10,000	22,220	(12,220)
	Contract Vehicle Maintenance						51,705
	Contract Services Total	19,340	500	2.65%	18,840	25,610	52,862
023-1206-0126-000	Insurance	18,970	-	0.00%	18,970	18,970	-
023-1206-0126-001	General Liab Insurance	-	-	-	-	-	12,310
	Ceridian Admin Fee						
	Insurance Total	18,970	-	0.00%	18,970	18,970	-
							12,310

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY	Final Budget	Projected Actual	Projected Variance
		Budget	Budget	Budget	FY 17-18	FY 17-18	FY 17-18
023-1206-0141-000	Other Admin Expenses	1,800	-	0.00%	1,800	-	1,800
023-1206-0141-321	Training & Education	550	400	266.67%	150	760	(610)
	Professional / Membership Dues				1,950	760	1,190
	Other Admin Expenses Total	2,350	400	20.51%			
023-1206-0151-317	Auto & Transportation Costs	26,000	(20)	-0.08%	26,020	42,050	(16,030)
023-1206-0151-318	Vehicle Parts & Supplies	3,000	(220)	-6.83%	3,220	990	2,230
023-1206-0151-319	Vehicle Oil & Lubricants	8,000	(760)	-8.68%	8,760	8,210	550
023-1206-0153-000	Tires	47,500	(2,500)	-5.00%	50,000	42,030	7,970
023-1206-0155-005	Vehicle Fuel	100	-	0.00%	100	-	100
023-1206-0156-000	Auto Mileage Reimbursements	15,000	12,360	468.18%	2,640	-	2,640
	Vehicle Replacement Assessment				90,740	93,280	(2,540)
	Auto & Trans Costs Total	99,600	8,860	9.76%			
023-1206-0222-000	Grant Expenses	24,000	-	0.00%	24,000	18,670	5,330
023-1206-0222-001	ADA Programs	24,000	-	0.00%	24,000	18,670	5,330
023-1206-0300-999	ADA Programs - County	184,240	34,990	23.44%	149,250	148,880	370
	Central 5311 Admin Costs				197,250	186,220	11,030
	Grant Expenses Total	232,240	34,990	17.74%			
023-1206-0119-000	Other Expenses	1,200	-	0.00%	1,200	1,100	100
	Interest Expense	1,200	-	0.00%	1,200	1,100	100
	Other Expenses Total	1,200	-	0.00%			
023-1206-0350-000	Depreciation	22,650	-	0.00%	22,650	22,650	-
023-1206-0350-001	Land Imprmnt Depr Exp	25,100	-	0.00%	25,100	25,100	-
023-1206-0350-002	Equip & Machinery Depr Exp	70,000	-	0.00%	70,000	70,000	-
	Vehicle Depreciation Exp				117,750	117,750	-
	Depreciation Expenditures Total	117,750	-	0.00%			
023-1206-0899-001	Capital Purchases	486,530	-	0.00%	486,530	486,530	-
	Trolley Purchase				486,530	486,530	-
	Equipment Total	486,530	-	0.00%			
023-1206-0900-033	Transfers	1,980	(2,580)	-56.58%	4,560	4,560	-
023-1206-0900-033	Trans to Equi Replacement (33) tech	2,640	2,640	100.00%	-	-	-
	Trans to Equi Replacement (33) veh				4,560	4,560	-
	Transfer Out To Other Funds Total	4,620	60	1.32%			
	Total Expenses - Fund 23	1,419,650	7,930	0.56%	1,411,720	1,382,270	29,450
	Fund 023 Revenues over/ (Under) Expenditures	\$ -	\$ 66,890	-100.00%	\$ (66,890)	\$ (206,850)	\$ (139,960)
							\$ 43,284

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			% change			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	From PY Budget	From PY Budget	From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual	
Transit Capital Fund											
REVENUES											
Use of Money / Property											
Interest Income											
024-9304-1033-000	Interest Income	\$ -	\$ -	\$ (500)	-100.00%	\$ -	500	\$ 450	\$ (50)	\$ 270	
024-9304-1033-001	Interest Income - Prob 1B	\$ -	\$ -	\$ (500)	-100.00%	\$ -	500	\$ 450	\$ (50)	\$ 640	
Interest Income Total											
Total Use of Money / Property											
TDA Art Cap GCTD											
024-9305-1014-001	Equipment Replacement	195,000	\$ -	\$ -	0.00%	\$ 195,000	-	\$ -	\$ (195,000)	\$ -	
024-9305-1014-010	1B Transit Fnd /Deferred TDA Art4 CAP GCTD-Def Rev	75,000	\$ -	\$ -	0.00%	\$ 75,000	24,000	\$ (51,000)	\$ -	\$ -	
Equipment Replacement Total											
270,000											
Total Other Revenues											
270,000											
Total Revenues - Fund 24											
270,000											
EXPENDITURES											
Transfer Out To Other Funds											
024-1206-0900-023	Transfer to Transit Fund (23)	195,000	\$ -	\$ 0.00%	4.75%	\$ 195,000	-	\$ -	\$ 195,000	\$ -	
024-1206-0900-031	Trnsf Out To Capita Proj Fnd 31	75,000	\$ 3,400	\$ -	71,600	\$ 790	\$ 790	\$ 70,810	\$ 70,810	\$ 3,836	
024-1206-0900-031	Trnsf Out To Capita Proj Fnd 31 Sec Gate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,330	\$ 3,330	\$ (3,330)	\$ -	
Transfer Total											
270,000											
Total Expenditures - Fund 24											
270,000											
Fund 024 Revenues over/ (Under) Expenditures											
\$ 3,900											
Drainage Fund											
Revenues											
Drainage Fees											
025-9301-1070-000	Drainage Fees	\$ 12,000	\$ 12,000	\$ (3,000)	-20.00%	\$ 15,000	\$ 11,920	\$ (3,080)	\$ 11,920	\$ 7,530	
Drainage Fees Total											
Total Tax Revenues											
12,000											

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Use of Money / Property	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18
025-9304-1033-000	Interest Income	-	(600)	-100.00%	600	90	(510)	280
	Interest Income Total	-	(600)	-100.00%	600	90	(510)	280
	Total Use of Money / Property				600	90	(510)	280
025-9307-1044-999	Other Revenues							
	Budgeted Use of Fund Balance	91,300	(26,020)	-22.18%	117,320	-	(117,320)	-
	Misc Refunds & Receipts Total	91,300	(26,020)	-22.18%	117,320	-	(117,320)	-
	Total Other Revenues	91,300	(26,020)	-22.18%	117,320	-	(117,320)	-
	Total Revenues - Fund 25	103,300	(29,620)	-22.28%	132,920	12,010	(120,910)	7,810
	EXPENDITURES							
	PW - Street Maintenance							
	Indirect OH Costs Allocation	3,300	(14,620)	-81.58%	17,920	17,920	0	16,480
	Indirect OH Costs Allocation Total	3,300	(14,620)	-81.58%	17,920	17,920	0	16,480
025-1604-0300-999	Transfer Out To Other Funds	100,000	(15,000)	-13.04%	115,000	-	115,000	-
	Transfer-Out to FD31 Drain Pjt	100,000	(15,000)	-13.04%	115,000	-	115,000	-
	Transfers Total							
025-1604-0900-031	PW - Street Maintenance Totals	103,300	(29,620)	-22.28%	132,920	17,920	115,000	16,480
	Total Expenditures - Fund 25	103,300	(29,620)	-22.28%	132,920	17,920	115,000	16,480
	Fund 025 Revenues over/ (Under) Expenditures	\$ -	\$ -		\$ -	\$ (5,910)	\$ (5,910)	\$ (8,670)
	TDA Art 3 (99234) BikePedFund							
	REVENUES							
	Tax Revenues							
026-9301-1094-000	Article 3 - Bike/Ped Funds	\$ -	\$ -		\$ 770	\$ 770	\$ 770	\$ 67,810
	Article 3 - Bike/Ped Funds	\$ -	\$ -		\$ 770	\$ 770	\$ 770	\$ 67,810
	Total Tax Revenues							

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
	Use of Money / Property				FY 17-18	FY 17-18	FY 17-18
026-9304-1033-000	Interest Income	-	(1,400)	-100.00%	1,400	310	(1,090)
	Misc Receipts & Refunds	-	(1,400)	-100.00%	1,400	310	(1,090)
	Budgeted Use of Fund Balance						
026-9307-1044-999	Budgeted Use of Fund Balance	107,750	(100,850)	-48.35%	208,600	-	(208,600)
	Total	107,750	(100,850)	-48.35%	208,600	-	(208,600)
	Total Use of Money / Property						
		107,750	(102,250)	-48.69%	210,000	310	(209,690)
	Total Revenues - Fund 26	107,750	(102,250)	-48.69%	210,000	1,080	(208,920)
							68,560
	EXPENDITURES						
	PW - Street Maintenance						
026-1604-0900-031	Transfer Out To Other Funds	107,750	(102,250)	-48.69%	210,000	6,250	203,750
	Transfer Out to FD31	107,750	(102,250)	-48.69%	210,000	6,250	203,750
	Total	107,750	(102,250)	-48.69%	210,000	6,250	203,750
	PW - Street Maintenance Totals						23,856
	Total Expenditures - Fund 26	107,750	(102,250)	-48.69%	210,000	6,250	203,750
	Fund 026 Revenues over/ (Under) Expenditures	\$ -	\$ -		\$ -	\$ (5,170)	\$ (5,170)
							44,704

Capital & Special Proj Fund

REVENUES							
Transfer in From Other Funds							
031-9000-0900-010	Transfer in from Fund 10/Pirie fund Def Rev	\$ 48,000	\$ (37,540)	-43.89%	\$ 85,540	\$ -	\$ (85,540)
031-9000-0900-010	Transfer in from Fund 10/Rec	\$ -	\$ (7,260)	-100.00%	\$ 7,260	\$ -	\$ (7,260)
031-9000-0900-010	Transfer in from Fund 10/AB939 def rev	40,910	\$ (77,530)	-65.46%	\$ 118,440	\$ 198,443	\$ 80,003
031-9000-0900-011	Transfer in from Fund 11	\$ -	\$ (5,000)	-100.00%	\$ 5,000	\$ -	\$ (5,000)
031-9000-0900-022	Transfer in from Fund22	\$ -	\$ (425,780)	-100.00%	\$ 425,780	\$ 355,513	\$ (70,267)
031-9000-0900-024	Transfer-in firm Trans Equip FD 24	75,000	\$ 3,400	4.75%	\$ 71,600	\$ 4,121	\$ (67,479)
031-9000-0900-025	Transfer-in firm Drainage FD 25	100,000	\$ (15,000)	-13.04%	\$ 115,000	\$ -	\$ (115,000)
031-9000-0900-026	Transfer-in firm TDA Art 3 FD 26	156,240	\$ (53,760)	-25.60%	\$ 210,000	\$ 45,850	\$ (164,150)
031-9000-0900-033	Transfer in from Equip fund Fund 33	\$ -	\$ -		\$ -	\$ 75,090	\$ 75,090
031-9000-0900-052	Transfer-in from PlazaMaint F52	\$ -	\$ -		\$ -	\$ -	\$ -

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget FY 17-18	Projected Actual FY 17-18	Projected Variance FY 17-18
031-9000-0900-070	Transfer-in from PlazaMaint F70	-	(20,000)	-100.00%	20,000	745	(19,255)
	Transfer In From Other Funds Total	420,150	(638,470)	-60.31%	1,058,620	679,762	(378,858)
	Total Transfer-in from Other Funds	420,150	(638,470)	-60.31%	1,058,620	679,762	(378,858)
	Tax Revenues						
	Transient Occupancy Tax	712,500	20,750	3.00%	691,750	660,050	(31,700)
	Transient Occupancy Tax	-	-	-	-	-	-
	Triple Flip Closeout	-	-	-	-	-	-
	Transient Occupancy Tax Total	712,500	20,750	3.00%	691,750	660,050	(31,700)
	Total Tax Revenues	712,500	20,750	3.00%	691,750	660,050	(31,700)
	Use of Money / Property						
	Interest Income	-	-	-	-	-	-
	Interest Income	-	-	-	-	-	-
	Interest Income Total	-	-	-	-	-	-
	Total Use of Money / Property	-	-	-	-	-	-
	Revenue From Other Agencies						
	STP/Road Overlay & Rcnstrctn	-	(200,000)	-100.00%	200,000	-	(200,000)
	CMQA/Bike Trail@FoxCanyon	-	(102,980)	-100.00%	102,980	-	(102,980)
	ATP Grant- Ojai/ Maricopa	202,130	-	-	50,000	180,000	130,000
	Prop1B/P TMISEA	56,600	-	0.00%	56,600	-	(56,600)
	CDBG Grant/Sarzotti Picnic Area	-	-	-	-	-	-
	Revenue from Other Agency Totals	258,730	(150,850)	-36.83%	409,580	180,000	(229,580)
	Total Revenue From Other Agencies	258,730	(150,850)	-36.83%	409,580	180,000	(229,580)
	Other Revenues						
	Misc Refunds & Receipts	-	-	-	-	-	-
	Dtnn/OCASarzottiPicnicArea	-	-	-	-	-	-
	Dtnn/LibbeyPlygrndEquip	-	-	-	-	-	-
	Dtnn/OCASZPFD Light Poles	-	(65,000)	-100.00%	65,000	-	(65,000)
	Sk8 Park Donations	-	-	-	-	-	-
	CalRecycle RAC Grant	-	-	-	-	-	-
	Project Cost Reimb. frm public	-	(70,590)	-100.00%	70,590	90,000	19,410
	Skate Ojai/Park Donations (OCA)	-	103,000	100.00%	-	-	-
	Total Other Revenues	-	(70,590)	-100.00%	70,590	90,000	19,410

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 17-18	Projected Variance FY 17-18
031-9307-1044-990	Budgeted Use of FB-Set up Veh Fund 33	104,860	(735,370)	-87.52%	840,230	-	(840,230)
1044	Misc Refunds & Receipts Total	207,860	(767,960)	-78.70%	975,820	90,000	(885,820)
							48,710
	Total Other Revenues	207,860	(767,960)	-78.70%	975,820	90,000	(885,820)
	Total Revenue - Fund 31	1,599,240	(1,536,530)	-49.00%	3,135,770	1,609,812	(1,525,958)
							1,074,450
							48,710
EXPENDITURES							
Transportation Fund							
031-1206-0801-002	Bus Shelter Project	20,000	20,000	100.00%	-	-	-
031-1206-0801-004	Trolley Radio & Antennae	25,000	25,000	100.00%	-	-	-
031-1206-0801-005	Trolley Stop Shelters	70,910	(790)	-1.10%	71,700	3,330	68,370
	Trolley Wash pad & Sound Wall						
	Bus Shelter Project Total	115,910	44,210	61.66%	71,700	3,330	68,370
							-
	Transportation Fund Totals	115,910	44,210	61.66%	71,700	3,330	68,370
							-
PW - Parks & Landscaping							
031-1602-0802-102	Sarzotti Picnic Area Chpy. & Pd	-	-	-	-	4,260	(4,260)
031-1602-0802-	Sarzotti Outdoor Basketball Court	150,000	100,000	50,000	50,000	3,150	46,850
031-1602-0802-	Sarzotti-Gymnastics Equip	-	(10,000)	-100.00%	10,000	-	-
031-1602-0802-105	Field #1 Light Poles	56,000	-	0.00%	56,000	-	-
031-1602-0802-111	Libbey Park Bike Park	-	(20,000)	-100.00%	20,000	1,900	18,100
031-1602-0802-204	Boyd Center Roof	22,000	1,000	4.76%	21,000	-	21,000
031-1602-0802-209	Boyd Center -Misc	10,000	3,500	53.85%	6,500	-	6,500
031-1602-0802-	Libbey Park Sewer Line Pump System	17,500	-	0.00%	17,500	-	17,500
031-1602-0802-310	Libbey Park/New Playground Eq	-	(12,000)	-100.00%	12,000	-	12,000
031-1602-0802-320	Libbey Park/Restrooms Remodel	20,000	(92,500)	-82.22%	112,500	-	112,500
	PW - Parks & Landscaping Total	275,500	(30,000)	-9.82%	305,500	9,310	296,190
							347,177
	PW - Parks & Landscaping Totals	275,500	(30,000)	-9.82%	305,500	9,310	296,190
							347,177
PW - General Maintenance							
031-1603-0801-170	Bus Shelter Project	56,600	-	0.00%	56,600	-	56,600
	Electric Main Gate & Fencing						-
	Bus Shelter Project Total	56,600	-	0.00%	56,600	-	56,600

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
031-1603-0816-150	General Maintenance Projects	40,000	20,000	100.00%	20,000	-	20,000
031-1603-0816-152	City Hall Roof Repair	5,000	-	0.00%	5,000	-	5,000
031-1603-0816	PW Lower Yard Equip Roof	-	-	-	-	-	-
031-1603-0816	Paint/Hazardous waste storage	-	(5,500)	-100.00%	5,500	-	5,500
031-1603-0816	Equipment-Replace AC PW Office	-	(4,500)	-100.00%	4,500	-	4,500
031-1603-0816-164	Equipment-Replace Backup Generator PW	47,000	47,000	100.00%	-	-	-
031-1603-0816-166	Chapel Roof	8,000	(12,000)	-60.00%	20,000	-	-
031-1603-0816-172	Museum Gate	-	(5,000)	-100.00%	5,000	-	5,000
031-1603-0816-173	Gravel/Chip Storage Cribs	-	(20,000)	-100.00%	20,000	-	20,000
031-1603-0816-174	Police dept - Roof work	-	-	-	-	790	(790)
031-1603-0816-178	Trolley Washdown pad	2,500	2,500	100.00%	-	-	-
031-1603-0816-300	City Council Chambers	22,000	2,000	10.00%	20,000	740	19,260
	Cemetery Master Plan	133,500	33,500	33.50%	100,000	21,530	78,470
	General Maintenance Projects Total						51,276
	PW - General Maintenance						
031-1603-0823-000	Parking Lot Repair	93,000	(7,000)	-7.00%	100,000	8,540	91,460
	Parking Lot Repair Total	93,000	(7,000)	-7.00%	100,000	8,540	91,460
							28,632
	PW - General Maintenance Totals	283,100	26,500	10.33%	256,600	30,070	226,530
							79,908
	PW - Street Maintenance						
	Misc Special Project						
031-1604-0804-101	Sgnl/Grnd/Smmr/lntrsctn/Sdwlk	-	-	-	-	-	4,940
031-1604-0805-005	ADA Implementation Plan	-	(10,000)	-100.00%	10,000	-	-
031-1604-0805-101	Bike Trail Xing Rework	22,500	(22,500)	-50.00%	45,000	22,500	22,500
031-1604-0805-103	Bike Trail Slurry (Fox-Bryant)	-	-	-	-	-	800
031-1604-0805-105	PdXngRpFsh/Nrdf/Cnd/Vntra	108,000	(4,000)	-3.57%	112,000	-	-
031-1604-0805-106	Whispering Oaks Xing	111,960	(8,040)	-6.70%	120,000	640	119,360
031-1604-0805-107	Maricopa HWY Ped Xings RRFBs	160,000	70,000	77.78%	90,000	5,370	84,630
031-1604-0805-310	CmpltStlmplmtPlan(w/bike/ped)	-	(10,000)	-100.00%	10,000	400	9,600
031-1604-0805-	Portable Speed Radar Sign	-	(5,000)	-100.00%	5,000	-	5,000
031-1604-0805-	Parking Signage	4,000	4,000	100.00%	-	-	-
031-1604-0805-	Sidewalk Infill	8,000	8,000	100.00%	-	-	-
031-1604-0805-400	Grand Ave Bike Lane	10,000	10,000	100.00%	-	-	-
031-1604-0805-402	Bike Trail Bridge @ FoxCnynBrnc	47,270	(95,710)	-66.94%	142,980	-	142,980
031-1604-0805-403	Grand Ave Sidewalk Project	-	(40,000)	-100.00%	40,000	-	40,000
	Misc Special Project Total	471,730	(103,250)	-17.96%	574,980	28,910	546,070
							58,293

FY 18-19 Adopted Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information				
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18	Actual FY 16-17
032-9304-1033-000	Interest Income	-	-	-	-	15	20	20	20
	Interest Income Total	-	-	-	-	15	20	20	20
	Total Use of Money / Property					15	20	20	20
	Total Revenues - Fund 32					435	440	440	1,420
EXPENDITURES									
Parks Acquisition Fund									
Sarz Park Master Plan									
Contract Services		4,000	4,000	100.00%	-	740	(740)	(740)	950
Sarzotti Park Master Plan		4,000	4,000	100.00%	-	740	(740)	(740)	950
Sarzotti Park Master Plan Total									
Total Expenditures - Fund 32		4,000	4,000	100.00%	-	740	(740)	(740)	950
Fund 032 Revenues over/ (Under) Expenditures		<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>100.00%</u>	<u>\$ -</u>	<u>\$ (305)</u>	<u>\$ (300)</u>	<u>\$ 470</u>	
Equipment Replacement Fund									
REVENUES									
Transfer in From Other Funds									
Transfer from 031		\$ -	\$ (75,830)	\$ (1)	\$ 75,830	\$ 75,830	\$ 75,830	\$ 75,830	\$ 136,340
Transfer in From Other Funds Total		-	(75,830)	-100.00%	75,830	75,830	75,830	75,830	-136,340
Total Transfer in From Other Funds						75,830	75,830	75,830	-136,340
Transfer in From Other Funds									
Transfer Out To Other Funds									
Vehicle Repl Transfer Fnd 10		65,900	-	0.00%	65,900	65,900	65,900	65,900	65,900
Vehicle Repl Transfer Fnd 23		2,640	-	0.00%	2,640	2,640	2,640	2,640	2,640
Transfer Out To Other Funds Total		68,540	-	0.00%	68,540	68,540	68,540	68,540	68,540
Transfer in From Other Funds-Veh						68,540	68,540	68,540	68,540
Equip & IT Reserve Transfr									
Transfer from Fund 010 (tech Fund)		38,020	(60)	-0.16%	38,080	38,080	38,080	38,080	37,780
Transfer from 011 (tech Fund)		-	(5,000)	-100.00%	5,000	5,000	5,000	5,000	-
Transfer from 023 (tech Fund)		1,980	60	3.13%	1,920	1,920	1,920	1,920	2,220
Transfer from Other Funds Total		40,000	(5,000)	-11.11%	45,000	45,000	45,000	45,000	40,000
Total Equip & IT Reserve Transfr		40,000	(5,000)	-11.11%	45,000	45,000	45,000	45,000	40,000

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18
Use of Money / Property								
Interest Income								
033-9304-1033-000	Interest Income	-	-	-	-	660	660	140
	Total Interest Income Total					660	660	140
Totals Use of Money / Property								
Revenue From Other Agencies								
033-9305-1012-100	State Grants	-	(36,330)	-100.00%	36,330	8,330	(28,000)	-
	Misc Grant Revenues	-	(36,330)	-100.00%	36,330	8,330	(28,000)	-
	State Grants Total							
	Revenue From Other Agencies							
			(36,330)	-100.00%	36,330	8,330	(28,000)	-
	Total Revenues - Fund 33	108,540	(117,160)	-51.91%	225,700	198,360	(27,340)	245,020
EXPENDITURES								
City Council Department								
033-1101-0899-200	Equipment	20,000	20,000	100.00%	-	3,790	(3,790)	-
	Tools & Equipment	20,000	20,000	100.00%	-	3,790	(3,790)	-
	City Council Department Totals	20,000	20,000	100.00%	-	3,790	(3,790)	-
Planning Department								
033-1401-0899-200	Equipment	700	-	0.00%	700	23,150	(22,450)	6,254
	Software Implementation	700	-	0.00%	700	23,150	(22,450)	6,254
	Planning Department Totals	700	-	0.00%	700	23,150	(22,450)	6,254
Public Works								
033-1601-0899-100	Equipment	-	(97,800)	-100.00%	97,800	-	97,800	-
033-1601-0899-110	Vehicle purchases	4,000	4,000	100.00%	-	-	-	-
033-1601-0899-110	Generators & AC	-	(12,340)	-100.00%	12,340	25,540	(13,200)	-
033-1601-0899-121	Electric Vehicle Charging Stat	-	(28,000)	-100.00%	28,000	-	28,000	-
033-1601-0899-210	Landscape & Yard Equip (Electric Tools)	4,000	(134,140)	-97.10%	138,140	25,540	112,600	-
	Totals							
	Public Works Totals	4,000	(134,140)	-97.10%	138,140	25,540	112,600	-

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18
033-1801-0899-301	Equipment	14,500	500	3.57%	14,000	1,820	12,180	-
033-1801-0899-302	IT Servers & Hardware	2,200	200	10.00%	2,000	1,260	740	-
033-1801-0899-303	IT PW Computers	22,000	(5,000)	-18.52%	27,000	-	27,000	-
	IT Network & Server Room					43,000	3,080	39,920
	Equipment Total	38,700	(4,300)	-10.00%		43,000	3,080	39,920
	PW - IT Totals	38,700	(4,300)	-10.00%				
033-1801-0144-000	Computer Supplies R&M	5,200	-	100.00%		-	-	-
	City-Wide Software R&M		5,200	5,200		-	-	-
	Computer Supplies R&M Total							
	Total Expenditures - Fund 33	68,600	(113,240)	-62.27%	181,840	55,559	126,281	6,254
	Fund 033 Revenues over/ (Under) Expenditures	\$ 39,940	\$ (3,920)	-8.94%	\$ 43,860	\$ 142,801	\$ 98,941	\$ 238,766
	Street Lighting Fund							
	Revenues							
	Use of Money / Property							
	Interest Income	\$ -	\$ (300)	-100.00%	\$ -	300	\$ 80	\$ (220)
	Interest Income	\$ 7,640	\$ 7,640	100.00%	\$ -	-	\$ -	\$ 220
	Budgeted Use of Funds							
	Use of Money / Property Total	7,640	7,340	2446.67%	300	80	(220)	220
	Total Use of Money / Property	7,640	7,340	2446.67%	300	80	(220)	220
	Transfer-in from Other Funds							
	Transfer-in/GF Assessment(10)	1,460	(0)	-0.02%	1,460	-	(1,460)	7,810
	Transfer-in/GF(10)Gen Ben Use	6,350	0	0.00%	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	48.91%	7,810	-	(7,810)	7,810
	Special Assessment							
	Street Lighting Assessment	48,120	-	0.00%	48,120	26,940	(21,180)	47,730
	Street Lighting Assessment	(1,200)	-	0.00%	(1,200)	(130)	1,070	(1,040)
	Admin Cost / Ventura County	-	-	-	-	70	70	-
	Street Lighting - Interest App					47,130	25,850	(21,280)
	Overlay District (3) Assessment	47,130	-	0.00%		94,050	52,730	(41,320)
	Street Lighting Assessment Total	94,050	-	0.00%				92,500

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 17-18	Projected Variance FY 17-18
	Total Special Assessment	94,050	-	0.00%	94,050	52,730	(41,320)
	Total Revenues - Fund 50	109,500	7,340	7.18%	102,160	52,810	(49,350)
	EXPENDITURES						100,530
	PW - General Maintenance						
050-1603-0162-000	Street Lighting Electricity	-	(20,460)	-100.00%	20,460	-	20,460
	Street Lighting Electricity Total	-	(20,460)	-100.00%	20,460	-	20,460
	PW - General Maintenance Totals	-	(20,460)	-100.00%	20,460	-	20,460
	PW - Street Maintenance						
050-1604-0011-000	Salaries - Regular	-	(1,200)	-100.00%	1,200	-	1,200
	Salaries - Regular Total	-	(1,200)	-100.00%	1,200	-	1,200
159							
	Fringe Benefits						
050-1604-0021-001	Pers/retirement	-	-	-	-	-	-
050-1604-0021-002	Social Security	-	(70)	-100.00%	70	-	70
050-1604-0021-005	Workers Comp Insurance	-	(110)	-100.00%	110	-	110
050-1604-0021-006	Health Insurance	-	(220)	-100.00%	220	-	220
050-1604-0021-008	Disability Insurance	-	(10)	-100.00%	10	-	10
050-1604-0021-009	Dental Insurance	-	(10)	-100.00%	10	-	10
050-1604-0021-012	Medicare	-	(20)	-100.00%	20	-	20
050-1604-0021-016	PERS Unfunded Liability	-	(250)	-100.00%	250	-	250
	Fringe Benefits Total	-	(690)	-100.00%	690	-	690
050-1604-0119-000	Interest Expense	2,100	-	0.00%	2,100	-	2,100
	Interest Expense Total	2,100	-	0.00%	2,100	-	2,100
050-1604-0147-000	Contractual Services	43,900	-	0.00%	43,900	-	43,900
	Contractual Services Total	43,900	-	0.00%	43,900	-	43,900
050-1604-0162-000	Street Lighting Electricity	49,610	5,710	13.01%	43,900	58,010	(14,110)
	Street Lighting Electricity Total	49,610	5,710	13.01%	43,900	58,010	(14,110)
							53,035
							53,035

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
050-1604-0300-999	Indirect OH Costs Allocation	13,890	2,570	22.70%	11,320	11,320	0
	Indirect OH Costs Allocation	13,890	2,570	22.70%	11,320	11,320	0
	Indirect OH Costs Allocation Total						
	PW - Street Maintenance Totals	109,500	6,390	6.20%	103,110	69,330	33,780
	Total Expenditures - Fund 50	109,500	(14,070)	-11.39%	123,570	69,330	54,240
	Fund 050 Revenues over/ (Under) Expenditures	\$ -	\$ 21,410	-100.00%	\$ (21,410)	\$ (16,520)	\$ (4,890)
	Library Special Tax Fund						
	REVENUES						
	Use of Money / Property						
	Interest Income	\$ -	\$ (300)	-100.00%	\$ 300	\$ 40	\$ (260)
	Interest Income						
	Interest Income Total						
	Total Use of Money / Property	\$ -	(300)	-100.00%	300	40	(260)
	Special Assessment						
	Library Special Tax	112,300	300	0.27%	112,000	113,830	1,830
	Library Special Tax	(780)	-	0.00%	(780)	(160)	(820)
	Admin Cost / Ventura County	100	-	0.00%	100	90	(10)
	Library Tax - Interest Appt						-
	Library Special Tax Total	111,620	300	0.27%	111,320	113,760	2,440
	Total Special Assessment	111,620	300	0.27%	111,320	113,760	2,440
	Total Revenues - Fund 51	111,620	-	0.00%	111,620	113,800	2,180
	EXPENDITURES						
	Library Special Tax Fund						
	Library Services	106,000	-	0.00%	106,000	106,000	-
	Library Services	5,620	-	0.00%	5,620	5,610	17,493
	Indirect OH Costs Allocation						
	Library Services Total	111,620	-	0.00%	111,620	111,610	123,493
	Total Expenditures - Fund 51	111,620	-	0.00%	111,620	111,610	10
	Fund 051 Revenues over/ (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,190	\$ (2,190)

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual FY 17-18
REVENUES								
Use of Money / Property								
052-9304-1033-101	Interest Income Farmer's Market Rental Interest Income Total	\$ 2,600	\$ -	0.00%	\$ 2,600	\$ 2,600	\$ -	\$ 3,100
		2,600	-	0.00%	2,600	2,600	-	3,100
	Total Use of Money / Property	2,600		0.00%	2,600	2,600		3,100
Other Revenues								
052-9307-1045-010	Transfer-in from Other Funds	53,000	17,850	50.78%	35,150	-	(35,150)	33,480
052-9307-1045-011	Transfer-in/GF/Assessment (10) Transfer-in/GF(10)Gen Ben Use Transfer in From Other Funds Total	-	(17,850)	-100.00%	17,850	-	(17,850)	17,000
		53,000	-	0.00%	53,000	-	(53,000)	50,480
	Total Other Revenues	53,000		0.00%	53,000		(53,000)	50,480
Special Assessment								
052-9308-1078-000	Plaza Maintenance Assessment	178,260	-	0.00%	178,260	88,690	(89,570)	145,910
052-9308-1078-107	Plaza Maintenance Assessment	(370)	-	0.00%	(370)	(220)	150	(370)
052-9308-1078-201	Admin Cost / Ventura County Plaza Maint - Interest Appt Plaza Maintenance Assessment Total	-	-	0.00%	-	100	100	-
		177,890	-	0.00%	177,890	88,570	(89,320)	145,540
	Total Special Assessment	177,890		0.00%	177,890	88,570	(89,320)	145,540
	Total Revenues - Fund 52	233,490		0.00%	233,490	91,170	(142,320)	199,120
EXPENDITURES								
Plaza Maintenance								
052-1606-0011-000	Salaries - Regular Salaries - Regular Total	30,180	5,340	21.50%	24,840	30,180	(5,340)	22,336
		30,180	5,340	21.50%	24,840	30,180	(5,340)	22,336
Fringe Benefits								
052-1606-0021-001	Pers/retirement	4,630	4,590	11475.00%	40	4,630	(4,590)	3,421
052-1606-0021-002	Social Security	1,690	150	9.74%	1,540	1,690	(150)	1,215
052-1606-0021-003	lcma	340	340	100.00%	-	340	(340)	287
052-1606-0021-004	Unemployment	130	130	100.00%	-	130	(130)	84

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 16-17
052-1606-0021-005	Workers Comp Insurance	2,120	(60)	-2.75%	2,180	2,120	60
052-1606-0021-006	Health Insurance	6,150	1,630	36.06%	4,520	6,140	(1,620)
052-1606-0021-007	Life Insurance	50	10	25.00%	40	50	(10)
052-1606-0021-008	Disability Insurance	-	(170)	-100.00%	170	-	170
052-1606-0021-009	Dental Insurance	300	20	7.14%	280	300	(20)
052-1606-0021-011	Vision Insurance	50	-	0.00%	50	50	-
052-1606-0021-012	Medicare	420	60	16.67%	360	420	(60)
052-1606-0021-016	PERS Unfunded Liability	-	(5,230)	-100.00%	5,230	-	5,230
	Fringe Benefits Total	15,880	1,470	10.20%	14,410	15,870	(1,460)
							18,572
	Interest Expense	500	500	100.00%	-	390	(390)
	Interest Expense Total	500	500	100.00%	-	390	(390)
	Other Material & Supplies	5,400	900	20.00%	4,500	6,000	(1,500)
	Plaza Maint. Parts & Supplies	5,400	900	20.00%	4,500	6,000	(1,500)
	Other Material & Supplies Total	5,400	900	20.00%	4,500	6,000	(1,500)
							6,359
							6,359
	Contract Services						
	Contr Srv/Professional Srv	60	60	100.00%	-	2,090	(2,090)
	Contract Services/ Janitorial	7,950	1,680	26.79%	6,270	8,250	(1,980)
	Contract Services	2,680	750	38.86%	1,930	3,000	(1,070)
	Contract Services / Restroom	210	-	0.00%	210	-	210
	Contract Services Total	10,900	2,490	29.61%	8,410	13,340	(4,930)
							14,470
	Electricity	7,060	-	0.00%	7,060	4,790	2,270
	Electricity	7,060	-	0.00%	7,060	4,790	2,270
	Water	7,640	-	0.00%	7,640	4,890	2,750
	Water	7,640	-	0.00%	7,640	4,890	2,750
	Water Total	7,640	-	0.00%	7,640	4,890	2,750
							14,661
	Sewer Service	1,450	-	0.00%	1,450	1,740	(290)
	Sewer Service	1,450	-	0.00%	1,450	1,740	(290)
	Sewer Service Total	1,450	-	0.00%	1,450	1,740	(290)
							1,390
							1,390

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
						FY 17-18	FY 17-18
052-1606-0197-000	Refuse Pickup	-	(49,200)	-100.00%	49,200	-	49,200
	Refuse Pickup, Plaza District	-	(49,200)	-100.00%	49,200	-	49,200
	Refuse Pickup Total	-	(49,200)	-100.00%	49,200	-	49,200
052-1606-0300-999	Indirect OH Costs Allocation	23,240	(4,420)	-15.98%	27,660	20,750	6,910
	Indirect OH Costs Allocation	23,240	(4,420)	-15.98%	27,660	20,750	6,910
	Indirect OH costs Allocation Total	23,240	(4,420)	-15.98%	27,660	20,750	28,160
	Plaza Maintenance Totals	102,250	(42,920)	-29.57%	145,170	97,950	47,220
	Total Expenditures - Fund 52	102,250	(42,920)	-29.57%	145,170	97,950	112,750
	Fund 052 Revenues over/ (Under) Expenditures	\$ 131,240	\$ 42,920	48.60%	\$ 88,320	\$ (6,780)	\$ (95,100)
							\$ 86,370
	Cemetery Fund						
	REVENUES						
	Use of Money / Property						
	Interest Income	\$ -	\$ (1,400)	-100.00%	\$ 1,400	\$ 260	\$ (1,140)
	Interest Income Total						
	Total Use of Money / Property	-	(1,400)	-100.00%	1,400	260	(1,140)
	Charges For Current Services						
	Cemetery Plot Sales	12,000	-	0.00%	12,000	13,940	1,940
	Cemetery Plot & Urn Sales	2,000	-	0.00%	2,000	2,120	120
	Cemetery Endowment Fund Rcpt	3,500	-	0.00%	3,500	4,700	1,200
	Cemetery Interment	500	-	0.00%	500	1,180	680
	Cemetery Marker Setting						
	Cemetery Plot Sales Total	18,000	-	0.00%	18,000	21,940	3,940
	Total Charges For Current Services	18,000	-	0.00%	18,000	21,940	3,940
	Other Revenues						
	Misc Refunds & Receipts	-	(15,080)	-100.00%	15,080	-	(15,080)
	Budgeted Use of Fund Balance	-	(15,080)	-100.00%	15,080	-	(15,080)
	Total Other Revenues	-	(15,080)	-100.00%	15,080	-	(15,080)
	Total Revenues - Fund 70	18,000	(16,480)	-47.80%	34,480	22,200	(12,280)
							22,640

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information		
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance
					FY 17-18	FY 17-18	FY 17-18
EXPENDITURES							
070-1603-0011-000	Salaries - Regular	5,550	110	2.02%	5,440	9,450	(4,010)
070-1603-0011-001	Salaries - Regular Salaries - Reg/comp Absence	-	-	-	-	-	-
	Salaries - Regular Total	5,550	110	2.02%	5,440	9,450	(4,010)
070-1603-0021-001	Fringe Benefits	10	-	0.00%	10	1,420	(1,410)
070-1603-0021-002	Pers/retirement	340	-	0.00%	340	530	(190)
070-1603-0021-003	Social Security	70	-	0.00%	70	120	(50)
070-1603-0021-004	Icma	-	-	-	-	40	(40)
070-1603-0021-005	Unemployment	480	-	0.00%	480	470	10
070-1603-0021-006	Workers Comp Insurance	990	-	0.00%	990	1,660	(670)
070-1603-0021-007	Health Insurance	10	-	0.00%	10	20	(10)
070-1603-0021-008	Life Insurance	40	-	0.00%	40	-	40
070-1603-0021-009	Disability Insurance	60	-	0.00%	60	90	(30)
070-1603-0021-010	Dental Insurance	10	-	0.00%	10	20	(10)
070-1603-0021-011	Vision Insurance	80	-	0.00%	80	140	(60)
070-1603-0021-012	Medicare	1,150	-	0.00%	1,150	-	1,150
070-1606-0021-016	PERS Unfunded Liability	3,240	-	0.00%	3,240	4,510	(1,270)
	Fringe Benefits Total						(20,820)
070-1603-0145-100	Contract Services	-	-	-	-	1,910	(1,910)
070-1603-0147-000	Miscellaneous Expenditures	100	-	0.00%	100	20	80
070-1603-0147-303	Clean-up Tree Maint/Watering	900	-	0.00%	900	330	570
	Contractual Services - Other	-	-	0.00%	0.00%	-	-
	Contract Services Total	1,000	-	0.00%	1,000	2,260	(1,260)
070-1603-0163-000	Cemetery Maintenance	1,500	-	0.00%	1,500	240	1,260
	Cemetery Maintenance	1,500	-	0.00%	1,500	240	1,260
	Cemetery Maintenance Total	1,500	-	0.00%	1,500	240	1,260
070-1603-0193-000	Water	480	-	0.00%	480	470	10
	Water Total	480	-	0.00%	480	470	10
070-1603-0300-999	Indirect OH Costs Allocation	3,190	620	24.12%	2,570	2,570	0
	Indirect OH Costs Allocation	3,190	620	24.12%	2,570	2,570	0
	Indirect OH Costs Allocation Total						4,350
							4,350

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual FY 17-18	Projected Variance FY 17-18	Actual FY 16-17
070-1603-0350-003	Depreciation Expenditures	250	-	0.00% 0.00%	250	-	250	246
	Land Improvement Depr Exp	250	-		250	-	250	246
	Depreciation Expenditures Total							
070-1603-0900-031	Transfer Out To Other Funds	-	(20,000)	-100.00% -100.00%	20,000	740	19,260	5,000
	TransferOut-Capital Proj Fd31	-	(20,000)		20,000	740	19,260	5,000
	Transfer Out To Other Funds Total							
	PW - General Maintenance Totals	15,210	(19,270)	-55.89%	34,480	20,240	14,240	(3,407)
	Total Expenses - Fund 70	15,210	(19,270)	-55.89%	34,480	20,240	8,960	(3,407)
	Fund 070 Revenues over/ (Under) Expenses	\$ 2,790	\$ 2,790	100.00%	\$ -	\$ 1,960	\$ (3,320)	\$ 26,047
	RDA Successor Agency							
	REVENUES							
	RDA Tax Increments							
190-9701-1010-101	Property Tax	\$ 391,780	\$ (20,290)	-4.92%	\$ 412,070	\$ 386,080	\$ (25,990)	\$ 334,590
	RDA Property Tax Trust Fund	391,780	(20,290)	-4.92%	412,070	386,080	(25,990)	334,590
	Total RDA Tax Increments	391,780	(20,290)	-4.92%	412,070	386,080	(25,990)	334,590
	RDA Use of Money / Property							
190-9704-1033-000	Interest Income	-	-		-	130	130	360
	Interest Income	-	-		-	130	130	360
	Total RDA Use of Money / Property	-	-		-	130	130	360
	TOTAL REVENUES - Fund 190	391,780	(20,290)	-4.92%	412,070	386,210	(25,860)	334,950
	EXPENDITURES							
	RDA Successor Agency/RtrmntFnd							
190-1901-0134-000	Lease Expense	26,770	780	3.00% 3.00%	25,990	26,320	(330)	25,729
	Lease Expense	26,770	780		25,990	26,320	(330)	25,729
	TOTAL EXPENDITURES - Fund 190	365,010	(21,070)	-5.46%	386,080	386,080	-	-
190-1901-0135-000	Loan Payment To City Of Ojai	292,010	(16,850)	-5.46%	308,860	308,860	-	-
190-1901-0135-132	Loan Payment To City Of Ojai	73,000	(4,220)	-5.46%	77,220	77,220	-	-
	Loan Payment To Housing Fund	Totals						

City of Ojai
FY 18-19 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget			Prior & Current Year Information			
		FY 18-19 Adopted Budget	\$ Change From PY Budget	% change From PY Budget	Final Budget	Projected Actual	Projected Variance	
RDA Capital Project Fund Totals		391,780	(20,290)	-4.92%	FY 17-18 412,070	FY 17-18 412,400	FY 17-18 (330)	
Total Expenditures - Fund 190		391,780	(20,290)	-4.92%	412,070	412,400	(330)	
Fund 190 Revenues over/ (Under) Expenditures		\$ -	\$ -	-	\$ -	\$ (26,190)	\$ 26,190	
RDA Successor Agency LM Housing Fund								
REVENUES								
RDA Use of Money / Property								
Interest Income		\$ -	\$ (1,400)	-100.00%	\$ 1,400	\$ 330	\$ (1,070)	
Interest Income		-	(1,400)	-100.00%	1,400	330	(1,070)	
Total RDA Use of Money / Property								
RDA Misc Receipts & Refunds								
Low & Mod Housing (20%)		-	(77,220)	-100.00%	77,220	77,220	-	
Low & Mod Housing (20%)		-	(77,220)	-100.00%	77,220	77,220	-	
Total RDA Misc Receipts & Refunds								
Low & Mod Housing (20%) Total		202,760	202,760	100.00%	202,760	202,760	-	
Misc Refunds & Receipts		-	-	-	-	-	-	
Misc Refunds & Receipts		202,760	202,760	100.00%	202,760	202,760	-	
Budgeted Use of Fund Balance		202,760	202,760	100.00%	202,760	202,760	-	
Misc Refunds & Receipts Total		202,760	202,760	100.00%	202,760	202,760	-	
Total Revenues - Fund 191		202,760	124,140	157.90%	78,620	77,550	(1,070)	
EXPENDITURES								
RDA - Housing Rehab Project								
Indirect OH Costs Allocation		560	(310)	-35.63%	870	-	-	
Sewer sv charge (408 N Montg)		2,200	-	0.00%	2,200	2,110	90	
Indirect OH Costs Allocation Total		202,760	199,690	6504.56%	3,070	2,110	90	
RDA - Low Mod Housing Fund Totals		202,760	199,690	6504.56%	3,070	2,110	90	
Total Expenditures - Fund 191		202,760	199,690	6504.56%	3,070	2,110	90	
Fund 192 Revenues over/ (Under) Expenditures		\$ -	\$ (75,550)	-100.00%	\$ 75,550	\$ 75,440	\$ (980)	
							\$ (1,950)	

Capital Improvement Plan (Adopted FY18-19)

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 FY18-19 budget we show \$712,500 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 \$1.9 million was spent on streets in FY 2017-18 and approximately \$1.6 million is estimated to be used in FY 2018-19 budget. 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 2018-23
By CIP Type

	Projected	Adopted	Projected	Projected	Projected	Projected
	17-18	18-19	19-20	20-21	21-22	22-23
CAPITAL PROJECTS						
Starting Balance	\$ 395,784	\$ 250,677	\$ 136,817	\$ 326	\$ 167,046	\$ 73,331
Revenues:						
Transient Occupancy Tax	660,047	712,500	730,313	748,570	767,285	786,467
Transfers from Other Funds	633,890	263,910	783,900	163,340	2,589,000	80,000
Interest	-	-	-	-	-	-
Grants	225,850	414,970	299,050	360,310	750,000	1,000,000
Donations	90,000	103,000	62,500	62,500	70,000	105,000
Total Revenues	1,609,787	1,494,380	1,875,763	1,334,720	4,176,285	1,971,467
Total Available	2,005,571	1,745,057	2,012,580	1,335,046	4,343,330	2,044,798
CIP Expenditures						
Road Overlays & Reconstruction	(1,670,426)	(150,000)	(1,524,304)	(40,000)	(1,479,000)	(40,000)
Parks	(9,310)	(275,500)	(130,000)	(212,500)	(227,000)	(215,000)
Complete Streets	(41,760)	(683,730)	(216,450)	(561,000)	(2,286,000)	(1,018,000)
Parking Lots	(8,543)	(93,000)	(20,000)	(15,000)	(30,000)	(25,000)
Facilities	(20,735)	(133,500)	(9,000)	(227,000)	(38,000)	(6,000)
Drainage	-	(100,000)	-	(25,000)	(210,000)	-
Transfer out to other funds						
Transit	(4,120)	(172,510)	(112,500)	(87,500)	-	-
Total Expenditures	(1,754,894)	(1,608,240)	(2,012,254)	(1,168,000)	(4,270,000)	(1,304,000)
Ending Balance	\$ 250,677	\$ 136,817	\$ 326	\$ 167,046	\$ 73,331	\$ 740,798
EQUIPMENT REPLACEMENT						
Starting Balance	\$ 75,830	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-	-
Transfer Out	(75,830)	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Ending Balance	\$ -					

City of Ojai
CIP Summary Schedule
Fiscal Years 2018-23
Combined

	Projected	Adopted	Projected	Projected	Projected	Projected
	17-18	18-19	19-20	20-21	21-22	22-23
CAPITAL PROJECTS						
Starting Balance	\$ 471,614	\$ 250,677	\$ 136,817	\$ 326	\$ 167,046	\$ 73,331
Revenues:						
Transient Occupancy Tax	660,047	712,500	730,313	748,570	767,285	786,467
Transfers from Other Funds						
Transfers in - Recreation	-	-	-	-	-	-
Transfers in - Equipment	-	-	-	-	-	-
Transfers in - Other	633,890	263,910	783,900	163,340	2,589,000	80,000
Triple Flip Closeout (1-time)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Grants	225,850	414,970	299,050	360,310	750,000	1,000,000
Donations	90,000	103,000	62,500	62,500	70,000	105,000
Total Revenues	1,609,787	1,494,380	1,875,763	1,334,720	4,176,285	1,971,467
Total Available	2,081,401	1,745,057	2,012,580	1,335,046	4,343,330	2,044,798
CIP Expenditures						
Road Overlays & Reconstruction	(1,670,426)	(150,000)	(1,524,304)	(40,000)	(1,479,000)	(40,000)
Parks						
Cap Proj	(9,310)	(275,500)	(130,000)	(212,500)	(227,000)	(215,000)
Recreation	-	-	-	-	-	-
Complete Streets	(41,760)	(683,730)	(216,450)	(561,000)	(2,286,000)	(1,018,000)
Parking Lots	(8,543)	(93,000)	(20,000)	(15,000)	(30,000)	(25,000)
Facilities	(20,735)	(133,500)	(9,000)	(227,000)	(38,000)	(6,000)
Drainage	-	(100,000)	-	(25,000)	(210,000)	-
Transit	(4,120)	(172,510)	(112,500)	(87,500)	-	-
Transfer Out	(75,830)	-	-	-	-	-
Total Expenditures	(1,830,724)	(1,608,240)	(2,012,254)	(1,168,000)	(4,270,000)	(1,304,000)
Ending Balance	\$ 250,677	\$ 136,817	\$ 326	\$ 167,046	\$ 73,331	\$ 740,798

City of Ojai
Proposed Five Year Capital Improvement Plan - SUMMARY

	1	2	3	4	5	
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
	\$	\$	\$	\$	\$	\$
Project Name						
Road Overlay & Reconstruction						
Non Fund 31/TOT Funding:						
STP Grant - Collector/Arterial Overlays	225,000	-	-	-	-	-
AB939 Rubber AC Funding (up to 10%)	198,437	-	173,750	-	90,964	-
Fund 27 (Remaining Art 8c funds - closeout).	225,000	-	-	-	-	-
Gas Tax (HUTA, inc SB1)	425,776	-	605,146	-	588,036	-
Road Overlays -see Multi Year Plan (inc design/QA)	596,213	150,000	745,408	40,000	800,000	40,000
Road Overlay & Reconstruction Total:	1,670,426	150,000	1,524,304	40,000	1,479,000	40,000
Parks						
Libbey Park						
Remodel Restrooms	-	-	-	-	-	-
Bike Park	-	20,000	112,500	112,500	-	-
Turf Hill - expanded w/new artifical turf	1,900	-	-	20,000	-	-
Sewer Line Pump System	-	-	-	-	12,000	-
Libbey Bowl	-	-	-	-	-	-
Libbey Bowl Shade	-	-	-	-	-	5,000
Boyd Center/Martin Gym:						
Boyd Roof - Flat Section	-	22,000	-	-	-	-
Boyd Roof - Steep Section	-	-	-	55,000	-	-
Gymnastics Equipment	-	10,000	-	-	-	-
Gym Roof	-	-	-	-	60,000	-
Sarzotti Park						
Picnic area canopy & pad	4,260	-	-	-	-	-
Field #1 Light Poles	-	56,000	-	-	-	-
Outdoor Basketball/Futsal Court (no lights)	3,145	150,000	-	-	-	-
Ball Fields Renovation	-	-	-	-	-	40,000
Rehab Gym Floor	-	-	-	-	-	15,000
New Playground (no CDBG)	-	-	-	25,000	155,000	155,000
Parks Total:	9,305	275,500	130,000	212,500	227,000	215,000
Complete Streets:						
Bryant Industrial Area Plan - Pearl St. Extension	-	-	-	-	1,500,000	-
Studies:						
Pavement Mgmt System - Initial and Updates	-	-	-	10,000	-	-
Traffic Control Plan Update	-	-	-	10,000	-	8,000
TDA Art 3 Grant - Bike/Ped Improvements						
Bike Trail Xings Safety Imp (TDA+AB939) [FY13/14 TDA]	22,500	22,500	-	-	-	-
Grand Ave Bike & Intersection Improvement [FY14/15 TDA]	-	10,000	10,000	100,000	-	-
Complete Streets Master Plan	400	-	-	-	-	-
Bike Lane Striping	-	-	-	20,000	20,000	-
RRFBs:						
Whisp Oaks Ped Xing/Ojai Ave [FY15/16 TDA]	640	111,960	-	-	-	-
NHS/Maricopa Ped Xings RRFBs	5,365	160,000	-	-	-	-
Canada/Blanche/Park RRFBs	-	108,000	-	-	-	-
Arcade (E. End)/Montgomery RRFBs	-	-	-	70,000	-	-
ADA Implementation Plan (see Fund 10)						
ADA - Implement Facilities (in paving/TDA Art3)	-	-	-	10,000	10,000	10,000
ADA Ped xing Curb Cut - Ojai Ave at Park Rd (or by ATP?)	-	-	-	15,000	-	-
Bike Trail Bridge at Fox Canyon Barranca	-	47,273	74,454	-	-	-
ATP/CMAQ Project - Ojai Ave & Maricopa Hgwy Ped Xing Improvements						
ATP - Programming Consultant	9,904	12,000	12,000	6,000	6,000	-
ATP - Prelim Design & Outreach	2,955	35,000	-	-	-	-
ATP - NEPA & Prelim ROW.	-	25,000	-	-	-	-
ATP - PS&E (\$330k)	-	140,000	120,000	70,000	-	-

City of Ojai
Proposed Five Year Capital Improvement Plan - SUMMARY

	1	2	3	4	5	
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
	\$	\$	\$	\$	\$	\$
ATP - Construction (\$2.5M)(1/2021 CTC Approv.)	-	-	-	250,000	750,000	1,000,000
Parking Signage (wayfinding)	-	4,000	-	-	-	-
Sidewalk infill - S. Montgomery to Lower Libbey Park Lot	-	8,000	-	-	-	-
	-	-	-	-	-	-
Complete Street Total:	41,764	683,733	216,454	561,000	2,286,000	1,018,000
Parking Lot Maintenance						
Lower Libbey (vs Bike Park Possibility)	-	30,000	-	-	-	25,000
Signal St. leased lot (adjacent to PO)	-	-	5,000	-	-	-
Police Dept	-	8,000	-	-	-	-
Sarzotti - north lot	8,543	-	-	-	-	-
Park n ride	-	25,000	-	-	-	-
PW Yard - upper/lower parking lots	-	30,000	-	-	-	-
PW Yard - steep drive	-	-	-	-	30,000	-
Rotary Park		15,000		-	-	-
Plaza (alley to restrooms)	-	-	-	15,000	-	-
Cemetery	-	-	-	-	-	-
Parking Lots Total:	8,543	93,000	20,000	15,000	30,000	25,000
Facilities						
HELP Little House - Roof/HVAC	-	-	-	-	-	-
Plaza Improvements						
Trash/Recycle Can and bench Replacement						
Museum						
New Walk Thru Gates (Ojai Ave and Blanche)	20,000	8,000	-	-	-	-
Chapel Roof						
West section, low slope roof (steep ok)	-	47,000	-	-	-	-
City Hall						
Roof Fix (easterly portion, plus portico)	-	40,000	-	-	-	-
Council Dais	-	2,500	-	-	-	-
Chamber Curtains	-	-	4,000	-	-	-
Replace Rugs	-	-	-	50,000	-	-
Replace Front Arbor	-	9,000	-	-	-	-
Public Works Yard						
Trash Enclosure Roof for Lower Yard (NPDES)	-	-	5,000	50,000	-	-
Truck Parking Roofing (bucket truck, etc.)	-	-	-	65,000	-	-
Lower Yard Metal Roofs (3) - Refurbish	-	-	-	20,000	-	-
Upper Yard Crew Roof - Replace	-	-	-	12,000	-	6,000
Lower Yard Equipment Roof	-	5,000	-	-	-	-
Cemetery Master Plan						
Police Dept - Roof work						
Police Dept - Paint Trim	-	-	-	-	13,000	-
Land Purchase						
Facilities Total:	20,735	133,500	9,000	227,000	38,000	6,000
Drainage						
Drainage Study Update (last was 1979)	-	55,000	-	-	-	-
Video Inspection CMP/RCP Drains	-	20,000	-	-	-	-
Repair CMP/RCP per video Inspect	-	-	-	-	150,000	-
Concrete floor end 54" ACMP (under Arcade)	-	-	-	-	20,000	-
Re-Line Arcade 54" ACMP	-	-	-	-	40,000	-
Ped Xing at E End Arcade - CB to drain	-	25,000	-	-	-	-
Trash Excluders	-	-	-	25,000	-	-
Drainage Total:	-	100,000	-	25,000	210,000	-
Transit (Fund 24)						
Electric Main Gate & Fencing/Security	-	56,604	-	-	-	-

City of Ojai
Proposed Five Year Capital Improvement Plan - SUMMARY

	1	2	3	4	5	
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
	\$	\$	\$	\$	\$	\$
2 New Trolleys (Prop 1B and 5311 grants)						
Washdown Pad (GCTD/Art 4 Cap Funds)	794	40,906	-	-	-	-
Sound Wall (GCTD/Art 4 Cap Funds)	3,325	30,000	-	-	-	-
Auto Voice Announcer (GCTD/Art 4 Cap Funds)	-	20,000	-	-	-	-
Trolley Stop - Add'l & Improvements (CMAQ)	-	25,000	112,500	87,500	-	-
<i>Transit total:</i>	4,119	172,510	112,500	87,500	-	-
Transfers to Other Funds						
Capital Transfer to Fund 33	75,830	-	-	-	-	-
<i>Equipment total:</i>	75,830	-	-	-	-	-
Total Expenses:	1,830,722	1,608,243	2,012,258	1,168,000	4,270,000	1,304,000
Revenue Source:						
Fund 31 - General Revenues						
TOT Revenue	660,047	712,500	726,750	741,285	756,111	700,530
Subtotal- Fund 31	660,047	712,500	726,750	741,285	756,111	700,530
Transfer from Other Funds:						
Transit Capital Fund (24)	-	75,000		-	100,000	-
Transit Fund (23)				-	-	-
General Fund - AB939 (Deferred Revenue)	198,437	40,910	178,750	75,000	160,964	80,000
Transfer from GF - Pub Art	-	-	-	-	-	-
Drainage Fund (25)	-	100,000	-	-	210,000	-
TDA Article 8 Fund (27)				-	-	-
Gas Tax Fund (22)	355,507	-	605,146	-	588,036	-
Plaza Fund (52)	-	-	-	-	-	-
Traff Mitig Fund (010 Def Rev)	-	48,000	-	-	-	-
Recreation Fund	-	-	-	-	-	-
General Fund	-			75,340	-	-
Misc Funds	79,949	-	-	13,000	1,530,000	-
<i>Subtotal Transfers:</i>	633,893	263,910	783,896	163,340	2,589,000	80,000
Other Income						
Donation	90,000	103,000	62,500	62,500	70,000	105,000
Interest				-	-	-
Triple Flip Closeout Payment	-	-	-	-	-	-
Total Other Income	90,000	103,000	62,500	62,500	70,000	105,000
Grants:						
CalRecycle RAC Grant	-	-	-	-	-	-
CalRecycle Bev Grant	-	-	-	32,850	-	-
CDBG Grant	-	-	-	-	-	-
TDA Art 3 Grant	45,845	156,240	18,537	-	-	-
CMAQ/ATP/STP Grant	180,000	202,130	280,514	327,464	750,000	1,000,000
Prop 1B Grant	-	56,600	-	-	-	-
<i>Subtotal Grants:</i>	225,845	414,970	299,051	360,314	750,000	1,000,000
Total Revenue:	1,609,785	1,494,380	1,872,197	1,327,439	4,165,110	1,885,530

City of Ojai										
Proposed 5-Year Capital Improvement Plan - By Other Funding Source (non-Fund 31/TOT)										
		1		2		3		4		
		FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 17-18	FY 18-19	
Project Name	Fund 31	Other Fund								
Road Overlay & Reconstruction										
Non Fund 31/TOT Funding:										
STP Grant - Collector/Arterial Overlays										
AB939 Rubber AC Funding (up to 10%)	25,000	200,000								
Fund 27 (Remaining Art & funds - closeout)	198,437				173,750				90,964	
Gas Tax (HUTA, inc SB1)	225,000									
Road Overlays - see Multi Year Plan (inc design/QA)	425,776				605,146				588,036	
Road Overlay & Reconstruction Total:	596,213	846,213	150,000	-	745,408	778,896	40,000	-	800,000	679,000
Parks										
Libbey Park										
Remodel Restrooms			20,000		50,000	62,500	50,000	62,500		
Bike Park			1,900				7,000	13,000		
Turf Hill - expanded w/ new artificial turf					-				12,000	
Sewer Line Pump System			-		17,500	17,500				
Libbey Bowl										5,000
Libbey Bowl Shade										
Boyd Center/Martin Gym:					22,000					
Boyd Rod - Flat Section										
Boyd Rod - Steep Section							55,000			
Gymnastics Equipment					-	10,000				
Gym Rod								60,000		
Sarozzi Park										
Picnic area canopy & pad		4,260								
Field #1 Light Poles			28,000	28,000						
Outdoor Basketball/Futsal Court (no lights)		3,145	-	75,000	75,000					
Ball Fields Renovation									20,000	20,000
Rehab Gym Floor										15,000
New Playground (no CDBG)										15,000
Parks Total:	9,305	-	172,500	103,000	67,500	62,500	137,000	75,500	87,000	140,000
Complete Streets:										
Bryant Industrial Area Plan - Pearl St. Extension										1,500,000
Studies:										
Pavement Mgmt System - Initial and Updates							10,000			
Traffic Control Plan Update							10,000			8,000
TDA Art 3 Grant - Bike/Ped Improvements										
Bike Trail Xings Safety Imp (TDA+AB939) [FY13/14 TDA]	2,500	20,000	2,500	20,000						
Grand Ave Bike & Intersection Improvement [FY14/15 TDA]			5,000	5,000	5,000	5,000	50,000	50,000		
Complete Streets Master Plan	400									
Bike Lane Striping						20,000		20,000		
RRFBs:										
Whisp Oaks Ped Xing/Ojai Ave [FY15/16 TDA]	160	480	27,990	83,970						
NHS/Maricopa Ped Xings RRFBs		5,365	83,000	77,000						
Canada/Blanche/Park RRFBs			60,000	48,000						
Arcade (E. End)/Montgomery RRFBs						70,000				
ADA Implementation Plan (see Fund 10)										
ADA - Implement Facilities in paving/TDA Art3)	-	-	10,000		10,000		10,000		10,000	
ADA Ped xing Curb Cut - Ojai Ave at Park Rd (or by ATP?)						15,000				
Bike Trail Bridge at Fox Canyon Barranca										
ATPCMAQ Project - Ojai Ave & Maricopa Hwy Ped Xing Improvements										
ATP - Programming Consultant	9,904	12,000		12,000		6,000		6,000		
ATP - Prelim Design & Outreach	2,955	35,000								
ATP - NEPA & Prelim ROW		25,000	-							
ATP - PS&E (\$330k)			140,000		120,000		70,000			
ATP - Construction (\$2.5M) (1/2021 CTC Approv.)							250,000		750,000	1,000,000
Parking Signage (wayfinding)			4,000							
Sidewalk infill - S. Montgomery to Lower Libbey Park Lot			8,000							
Complete Street Total:	15,919	25,845	262,490	421,243	27,000	199,454	191,000	370,000	36,000	2,250,000
Parking Lot Maintenance										
Lower Libbey (vs Bike Park Possibility)			30,000							25,000
Signal St. leased lot (adjacent to PO)					5,000					
Police Dept			8,000							
Sarozzi - north lot	8,543									
Park n ride			10,000	15,000						
PW Yard - upper/lower parking lots			20,000	10,000						
PW Yard - steep drive									30,000	
Rotary Park	15,000				15,000					
Plaza (alley to restrooms)						15,000				
Cemetery										
Parking Lots Total:	23,543	-	68,000	25,000	20,000	-	15,000	-	-	30,000
Facilities										
HELP Little House - Roof/HVAC										
Plaza Improvements										
Trash/Recycle Can and bench Replacement										
Museum										
New Walk Thru Gates (Ojai Ave and Blanche)	20,000	-	8,000							
Chapel Roof						30,000				
West section, low slope roof (steep ok)			47,000							
City Hall										
Roof Fix (easterly portion, plus portico)			40,000							
Council Dais			2,500		-					
Chamber Curtains					4,000					
Replace Rugs						50,000				
Replace Front Arbor			9,000	-						
Public Works Yard										
Trash Enclosure Roof for Lower Yard (NPDES)						5,000	50,000			
Truck Parking Roofing (bucket truck, etc.)							65,000			
Lower Yard Metal Roofs (3) - Refurbish							20,000			
Upper Yard Crew Roof - Replace							12,000			6,000
Lower Yard Equipment Roof			5,000							
Cemetery Master Plan										
Police Dept - Roof work	735			22,000						
Police Dept - Paint Trim							25,000			
Land Purchase							13,000			
Facilities Total:	20,735	-	103,500	30,000	4,000	5,000	177,000	50,000	38,000	-
										6,000

City of Ojai											
Proposed 5-Year Capital Improvement Plan - By Other Funding Source (non-Fund 31/TOT)											
		1		2		3		4		5	
		FY 17-18		FY 18-19		FY 19-20		FY 20-21		FY 21-22	
		Fund 31	Other Fund	Fund 31	Other Fund	Fund 31	Other Fund	Fund 31	Other Fund	Fund 31	Other Fund
Drainage											
Drainage Study Update (last was 1979)				55,000							
Video Inspection CMP/RCP Drains				20,000							
Repair CMP/RCP per video Inspect											
Concrete floor end 54" ACMP (under Arcade)								150,000			
Re-Line Arcade 54" ACMP								20,000			
Ped Xing at E End Arcade - CB to drain				25,000				40,000			
Trash Excluders								25,000			
Drainage Total:		-	-	100,000		-	-	25,000		210,000	-
Transit (Fund 24)											
Electric Main Gate & Fencing/Security				56,604							
2 New Trolleys (Prop 1B and 5311 grants)				-							
Washdown Pad (GCTD/Art 4 Cap Funds)		794		40,906							
Sound Wall (GCTD/Art 4 Cap Funds)		3,325		30,000							
Auto Voice Announcer (GCTD/Art 4 Cap Funds)				20,000							
Trolley Stop - Addtl & Improvements (CMAQ)		-	-	2,868	22,133	12,904	99,597	10,036	77,464	-	-
Transit total:		-	4,119	2,868	169,643	12,904	99,597	10,036	77,464	-	-
Transfers to Other Funds											
Capital Transfer to Fund 33				75,830							
Equipment total:		-	75,830	-	-	-	-	-	-	-	-
Total Expenses:		915,715	930,007	759,358	846,885	876,812	1,145,447	570,036	597,964	961,000	3,309,000
Revenue Source:											
Fund 31 - General Revenues											
TOT Revenue		660,047		712,500		726,750		741,285		756,111	
Subtotal- Fund 31		660,047	-	712,500	-	726,750	-	741,285	-	756,111	-
Transfer from Other Funds:											
Transit Capital Fund (24)		-		75,000					-	100,000	
Transit Fund (23)											
General Fund - AB939 (Deferred Revenue)		198,437		40,906		178,750		75,000		160,964	
Transfer from GF - Pub Art											
Drainage Fund (25)		-		100,000		-		-		210,000	
TDA Article 8 Fund (27)											
Gas Tax Fund (22)		425,776		-		605,146		-		588,036	
Plaza Fund (52)										-	
Traffic Mitig Fund (010 Def Rev)		-		48,000				-			
Recreation Fund				-		-		-		-	
General Fund								75,340			
Misc Funds		79,949		-		-		13,000		1,530,000	
Subtotal Transfers:		-	704,162	-	263,906	-	783,896	-	163,340	-	2,589,000
Other Income											
Donation		90,000		103,000		62,500		62,500		70,000	
Interest											105,000
Triple Flip Closeout Payment											
Total Other Income		-	90,000	-	103,000	-	62,500	-	62,500	-	70,000
Grants:											
CalRecycle RAC Grant								-			
CalRecycle Bev Grant								32,850			
CDBG Grant								-		-	
TDA Art 3 Grant		45,845		156,243		18,537		-		-	
CMAQ/ATP/STP Grant		180,000		202,133		280,514		327,464		750,000	
Prop 1B Grant		-		56,604		-		-			
Subtotal Grants:		-	225,845	-	414,979	-	299,051	-	360,314	-	750,000
Total Revenue:		660,047	1,020,007	712,500	781,885	726,750	1,145,447	741,285	586,154	756,111	3,409,000
											756,111
											1,185,000

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	\$ 85,120	\$ 40,520	\$ 81,320	\$ 117,420	\$ 173,520
Revenues	45,000	40,000	40,000	40,000	40,000	40,000
Grant Revenues	8,333	30,000	30,000	-	-	-
Transfer in from Other Fund	19,000	20,000	20,000	20,000	20,000	20,000
Total Available	143,160	175,120	130,520	141,320	177,420	233,520
IT Expenditures	41,700	60,600	39,200	18,900	3,900	4,000
Equipment expenditures	16,340	74,000	10,000	5,000	-	36,000
Total expenditures	58,040	134,600	49,200	23,900	3,900	40,000
Estimated ending fund balance	85,120	40,520	81,320	117,420	173,520	193,520
Vehicles & Rolling Stock (See Detailed Schedule)						
Beginning Fund Balance	169,988	314,358	247,058	208,058	130,558	72,058
Revenues	68,540	45,500	45,500	45,500	45,500	45,500
Transfer in from Fund 31	75,830	-	-	-	-	-
Total Available	314,358	359,858	292,558	253,558	176,058	117,558
Vehicle Expenditures	-	112,800	84,500	123,000	104,000	-
Total expenditures	-	112,800	84,500	123,000	104,000	-
Estimated ending fund balance	314,358	247,058	208,058	130,558	72,058	117,558
Total Fund 33						
Beginning Fund Balance	240,815	399,478	287,578	289,378	247,978	245,578
Revenues	113,540	85,500	85,500	85,500	85,500	85,500
Grant Revenues	8,333	30,000	30,000	-	-	-
PEG Funds		20,000	20,000	20,000	20,000	20,000
Transfer in from othe funds	94,830	-	-	-	-	-
Total Available	457,518	534,978	423,078	394,878	353,478	351,078
IT Expenditures	41,700	60,600	39,200	18,900	3,900	4,000
Equipment expenditures	16,340	74,000	10,000	5,000	-	36,000
Vehicle Expenditures	-	112,800	84,500	123,000	104,000	-
Total expenditures	58,040	247,400	133,700	146,900	107,900	40,000
Estimated ending fund balance	\$ 399,478	\$ 287,578	\$ 289,378	\$ 247,978	\$ 245,578	\$ 311,078

Fund 33 - IT & EQUIPMENT Replacement Plan

Description	FY 17-18	1 FY 18-19	2 FY 19-20	3 FY 20-21	4 FY 21-22	5 FY 22-23
	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -
GENERAL						
IT Operations Redundancy/Backup						
Document System	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -
Subtotal:	-	5,500	-	-	-	-
HARDWARE - Network Servers						
Rec File Server	2,500	-	-	-	-	-
Fortis/Document Mgmt (2009 server)	-	5,000	-	-	-	-
Exchange	6,500	-	-	-	-	-
Ojaidc2 (Domain Controller - documents)	-	4,000	-	-	-	-
Ojaidc3 (>now dc4)	4,000	-	-	-	-	4,000
Springbrook/Finance	-	-	-	4,000	-	-
Servers	13,000	9,000	-	4,000	-	4,000
Workstations by Dept						
City Manager Dept	-	-	700	700	-	-
Community Development	700	700	1,400	1,400	1,500	-
Finance Dept	-	700	700	1,400	-	-
City Clerk	-	-	700	-	-	-
Public Works Dept	2,000	-	700	2,100	1,700	-
Rec Dept	-	1,500	-	2,100	700	-
Total Workstations	2,700	2,900	4,200	7,700	3,900	-
Network Infrastructure						
Server Room Fire Suppression System	-	-	15,000	-	-	-
New Network Backup Solution	-	6,000	-	-	-	-
New Network Security Appliance	-	6,000	-	-	-	-
Point to Point Wireless Bridge (Crew>PD>Libbey Bowl)	-	10,000	-	-	-	-
Libbey Bowl Wi-Fi (for Production purposes)	2,000	-	-	-	-	-
Network Switch Refresh	5,000	-	-	-	-	-
Subtotal:	7,000	22,000	15,000	-	-	-
Charged to Dept Budgets						
HARDWARE Subtotal	22,700	33,900	19,200	11,700	3,900	4,000
SOFTWARE (City-Wide)						
Office 2016 (40 seat Open License)	-	-	-	-	-	-
Accela Implementation*	-	-	-	-	-	-
SOFTWARE Subtotal	-	-	-	-	-	-
Phone System						
10 IP 805 Replacement Phones	-	-	-	-	-	-
Server (non-Windows domain)	-	-	-	6,000	-	-
Phone System Subtotal	-	-	-	6,000	-	-
PEG TV/Channel 10						
Fiber Optic to City Hall	5,000	-	-	-	-	-
New server & recorder & converters	14,000	-	-	-	-	-
Rebuild Council Chamber AV Record System	-	20,000	20,000	-	-	-
PEG TV/Channel 10 Subtotal	19,000	20,000	20,000	-	-	-

Fund 33 - IT & EQUIPMENT Replacement Plan

Description	FY 17-18	1 FY 18-19	2 FY 19-20	3 FY 20-21	4 FY 21-22	5 FY 22-23
AM Radio 1610						
Replace Computer (roughly 2008 computer)	-	1,200	-	1,200	-	-
AM Radio 1610 Subtotal	-	1,200	-	1,200	-	-
Total IT Expenditures	41,700	60,600	39,200	18,900	3,900	4,000
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<u>Equipment</u>						
Electric Vehicle Charging Station (<i>if demand warrants</i>)	12,340	-	10,000	-	-	-
Generators:						
PW Yard backup generator	-	-	-	-	-	-
PW IT lpg generator	-	-	-	-	-	6,000
City Hall lpg generator (xfer switch FY18/19)	-	4,000	-	-	-	30,000
Police Dept diesel generator	-	-	-	-	-	-
Battery/Electric - Consult	4,000	6,000	-	-	-	-
Battery/Electric - Landscaping & Yard Equip	-	28,000	-	-	-	-
Battery/Electric - 60" Deck Mower	-	32,000	-	-	-	-
Power PW Shop for Chargers	-	4,000	-	-	-	-
Total Equipment Expenditures	16,340	74,000	10,000	5,000	-	36,000
Total IT & Equipment Replacement Exp	58,040	134,600	49,200	23,900	3,900	40,000
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Grants/Other Revenue:						
PEG	19,000	20,000	20,000	20,000	20,000	20,000
Transfer from Other Funds	45,000	40,000	40,000	40,000	40,000	40,000
APCD for EV Chargers	8,333	-	-	-	-	-
APCD for Electric Landscaping Equipment	-	30,000	30,000	-	-	-
Subtotal:	72,333	90,000	90,000	60,000	60,000	60,000
Beginning Fund Balance	70,827	85,120	40,520	81,320	117,420	173,520
Total Available	143,160	175,120	130,520	141,320	177,420	233,520
Total Fund 33 - IT & Equipment	\$ 85,120	\$ 40,520	\$ 81,320	\$ 117,420	\$ 173,520	\$ 193,520

City of Ojai - Vehicle Replacement Program (ERP, Fund 33)

Department	Year	Make	Model Description	Unit #	Estimated Replacement Cost	Expected Service Life	Estimated Replacement Year	Annual Rate Through 6-30-18	Annual Rate Beginning 7-1-18	Est Expenditures for Fiscal Year ending June 30,					
										2018	2019	2020	2021	2022	
City Hall															
Finance	2016	Ford	Fusion sedan	506	\$ 21,000	15	2031	\$ 2,000	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
Planning	2005	Ford	Escape Hybrid	516	23,000	15	2020	2,800							
Police Dept.	1996	Kustom	Radar Trailer	518	25,000	25	2021	1,200	1,000						
Public works	1984	Chevrolet	C-30 Dump Bed Truck - Potholes	707	30,000	20	2004	2,700	1,500						
Public works	2000	GMC	Dump Bed Truck - Gravel/Misc		15,000	20	2020	1,600	800						
Public works	2001	Ford	F-550 Bi-Fuel Dump Truck	913	18,000	15	2016	4,000	1,200						
Public works	1987	Chevrolet	35000 Chipper Truck (replace w used)	903	16,000	25	2012	1,200	600						
Public works	1987	Chevrolet	60000 Bucket Truck (~60' High reach)(replace w used)	910	22,000	25	2012	2,200	900						
Public works	1996	Ford	F-450 Bucket Truck (26'Banner)(replace w used)	911	30,000	25	2021	1,600	1,200						
Public works	1988	Haulette	16'x2' Axle Trailer (5klbs capacity)	802	5,000	30	2018	2,700	200						
Public works	1989	Bobcat	853 Loader	809	20,000	30	2019	1,000	700						
Public works	2018	Sealmaster	Slurry Trailer (buy used)	n/a	12,000	15	2033	800	800						
Public works	2003	Caterpillar	420 D Loader/Backhoe	810	120,000	20	2023	9,000	6,000						
Public works	~1990		Striping Machine												
Public works	New		Lawn aerator (trailered unit)												
Crew Vehicles:															
Public works	2017	Ford	F-150 Pickup replacement		22,000	15	2032	1,700	1,500						
Public works	2003	Ford	F-150 Bi-fuel pickup	914	22,000	15	2018	1,700	1,500						
Public works	2004	Ford	F-250 Pickup	703	22,000	15	2019	2,200	1,500						
Public works	2014	Ford	Ford Transit Connect	514	22,000	15	2029	2,000	1,500						
Public works	2018		New Ford 250/Panel Van/Contractor Bed		33,000	15	2033	2,200	2,200						
Public works	2003	Ford	F-150 Pickup	912	22,000	15	2018	1,700	1,500						
Public works	2003	Ford	F-150 Pickup	902	22,000	15	2018	2,100	1,500						
Public works	2000	Chevrolet	Panel Van	508	30,800	15	2015	2,800							
Public works	2017	Chevrolet	Panel Van replacement (replace w/250 or van)	508	30,800	15	2032	600	2,100						
Public works	2001	Ford	F-150 Pick Up w/arrowboard	509	15,802	15	2016	1,600	1,100						
Public works	1993	Ford	Ranger Pickup (replace w/Small Pickup/SUV)	504	15,000	20	2013	1,300	800						
Public works			Buy used Ford Think EV (previous went to Transit)												
Landscape:															
Public works	2001	John Deere	Gator 4x6	512	10,000	15	2016	700	700						
Public works	2014	Toro	72" Deck Mower (Z Master 7000 Series with a 72" deck,												
														11,000	-
														-	-

City of Ojai - Vehicle Replacement Program (ERP, Fund 33)

Department	Year	Make	Model Description	Unit #	Estimated Replacement Cost	Expected Service Life	Estimated Replacement Year	Annual Rate Through 6-30-18	Annual Rate Beginning 7-1-18	Est Expenditures for Fiscal Year ending June 30,			
										2018	2019	2020	2021
Recreation													
Recreation	1996	Ford	Econoline Passenger Van	505	26,943	15	2011	2,700	1,800	-	-	35,000	-
Recreation	1998	Carson	8 Ft. Box Trailer	517	5,000	30	2028	400	200	-	-	5,500	-
Recreation	1999	Ford	Econoline Passenger Van	512	26,943	15	2014	700	1,800	-	-	35,000	-
Recreation	1998	John Deere	Gator	513	10,000	20	2018	600	500	-	-	11,000	-
Recreation	2002	Toyota	Tacoma 4x2	510	12,625	15	2017	1,300	800	-	-	14,000	-
Recreation	2011	Ford	15 Passenger van	520	26,943	15	2026	2,700	1,800	-	-	-	-
Recreation	2016	Ford	Ford Transit (15 pass Van)		31,000	15	2031	3,100	2,100	-	-	-	-
Recreation	Unknown	Carson	10 Ft. Box Trailer	519	5,000	30	2000	400	200	-	-	-	-
Subtotal (Non-Transit):					790,856			65,300	42,900	-	112,800	84,500	123,000
Transit/Trolley													
Transit	2011	Ford	F-250 Pickup	904	24,000	10	2021	2,640	2,400	-	-	-	-
Transit	2002	Ford	THINK- EV 2-Door	515	2,500	15	2017	600	200	-	-	-	-
Total Transit					29,000			3,240	2,600	-	-	-	-
Total Fund 33 Vehicles					\$ 819,856			68,540	\$ 45,500	\$ -	\$ 112,800	\$ 84,500	\$ 123,000
												\$ 104,000	\$ -