

City of Ojai

Proposed

Municipal Budget

Fiscal Year 2018-2019

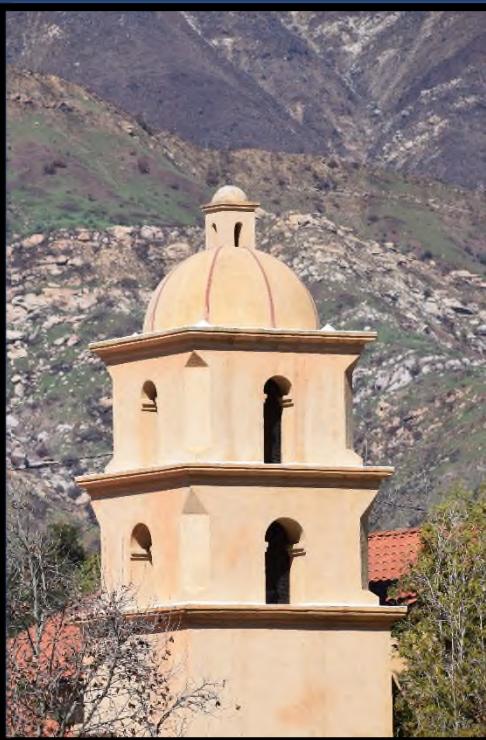


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City Manager's Budget Message

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.



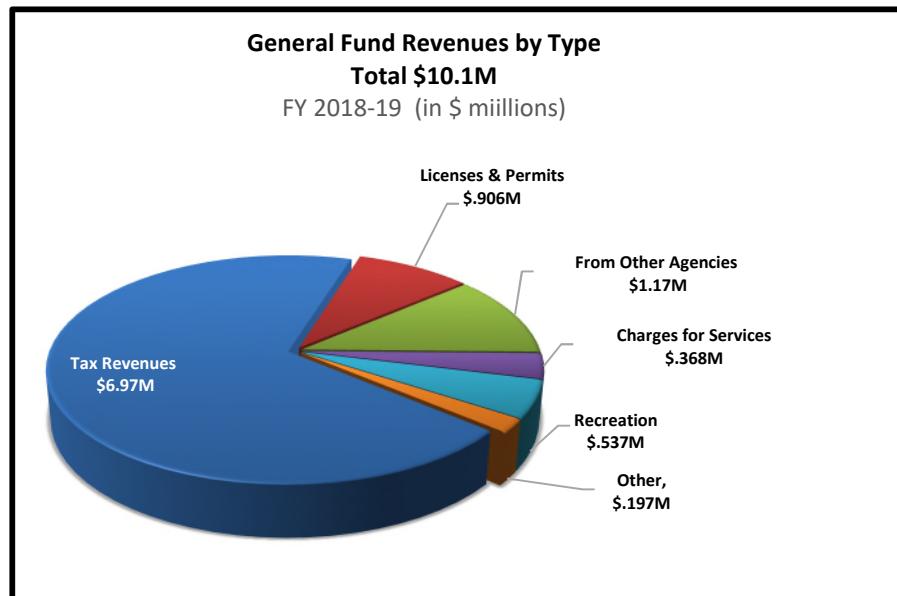
However, the City of Ojai, and the Ojai Valley as a whole, persevered and showed its resiliency. Likewise, through prudent and conservative fiscal management, the City was able to adjust quickly, and we anticipate closing out the Fiscal Year with annual revenues approximating expenditures. However, FY 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.

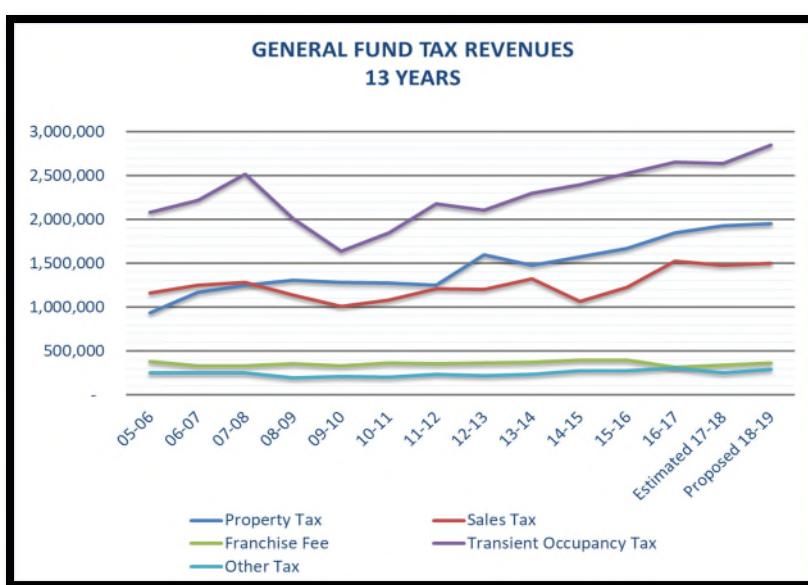
General Fund:

The FY 18-19 proposed 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.

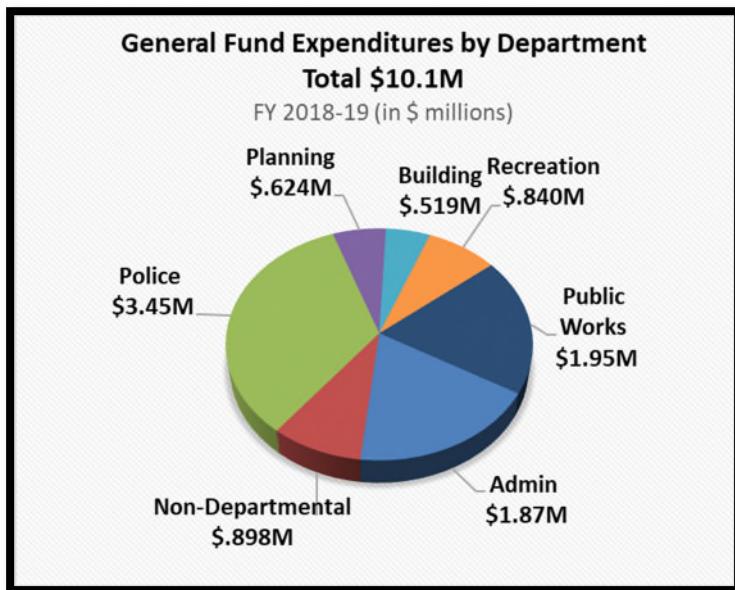


General fund tax revenue trends are shown in the table below. This table shows a high-level overview of tax revenue trends over the last 13 years, including Property Tax, Franchise Fees, Sales Tax, Transient Occupancy Tax (TOT) (including the TOT transfer to Fund 31), and other taxes. This chart shows 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 \$740,000 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

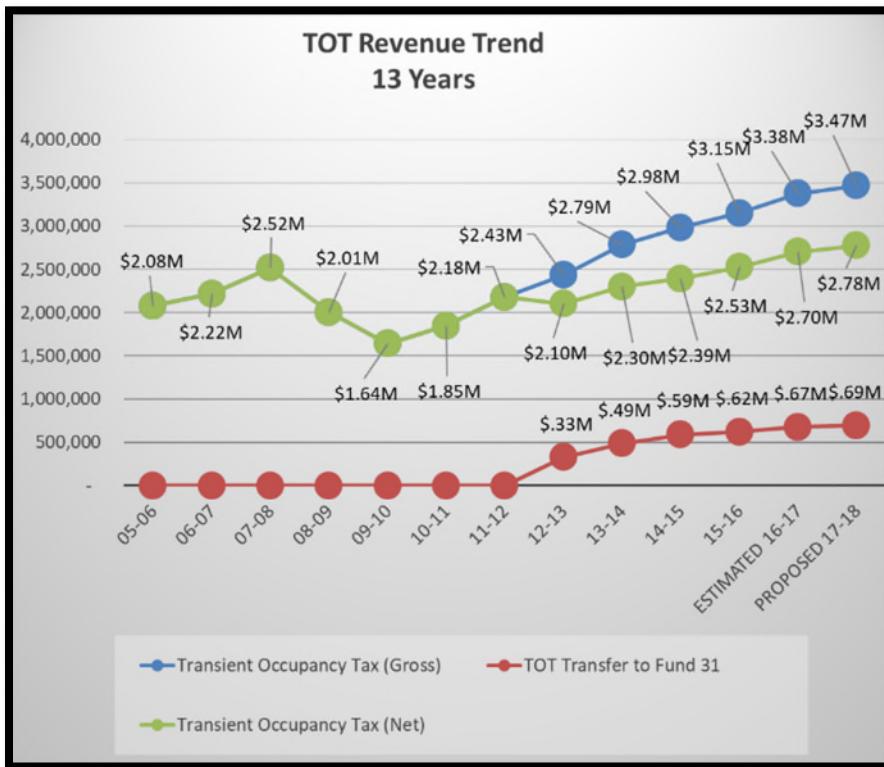


travel and tourism. In FY 17-18, TOT and Sales tax revenues are both projected to be under budget due to the impacts of the Thomas Fire, which resulted in a temporary closure of many hotels, restaurants and other businesses in December 2017 and January 2018. As of the writing of this budget message, 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:

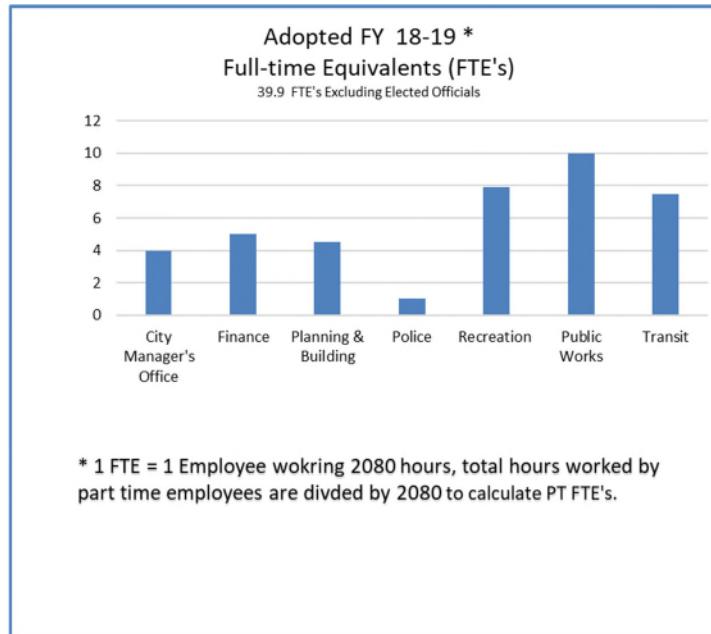
As City revenues have improved in recent years, the City Council made strategic decisions about how to structure the budget for the future. The most pressing issue was to provide secure, on-going funding to maintain infrastructure, especially streets. The Council decided to keep City operations lean,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



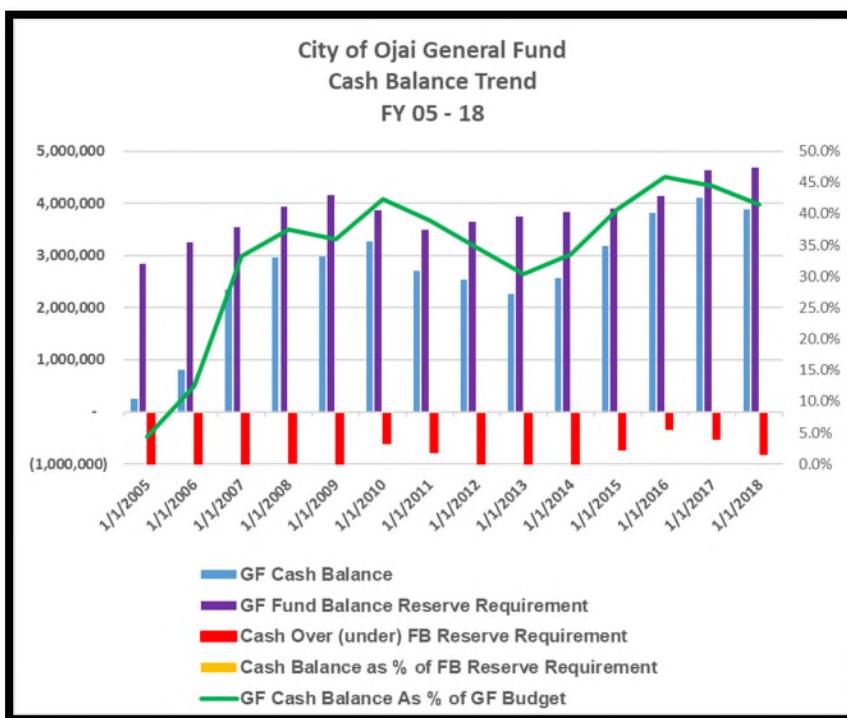
Planned Equipment Replacement:

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

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

Respectfully Submitted,

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: June 2018

The Investment Policy should be reviewed and updated at least annually. The current Investment Policy was completely revised and updated in June 2018 to comply with the Investment Policy standards established by CMTA. 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-XX 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-__**

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

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

**Alan Rains
Treasurer**

**401 S. Ventura St.
Ojai, CA 93023
www.cityofojai.org**

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1 - Policy

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

2 - Scope

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

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

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

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

4 - Objective – Reference: CA Govt. Code 53600.5

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

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

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

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

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

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

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

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

6 - Ethics and Conflicts of Interest

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

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

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

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

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

7.1 - Authorized Broker/Dealers

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

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

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

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

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

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

| Authorized Investment | Govt. Code | Maximum Percentage | Maximum Maturity | Minimum Quality ¹ | Other Constraints |
|--|-----------------|----------------------|------------------|--|---|
| Bank Deposits – Collateralized or FDIC Insured | 53630 et seq. | No Limit | 5 Years | 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
Proposed FY 19 Budget With Comparison to FY18 Amounts
PROPOSED BUDGET

| Proposed Budget | | | | Prior Year Amounts | | | |
|---|-------------------------------------|---|--|--------------------------------------|--|--|-------------------------------|
| | Proposed 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 |
| REVENUES | | | | | | | |
| Tax Revenues | | | | | | | |
| Property Tax | \$ 1,953,710 | \$ 55,910 | 2.95% | \$ 1,897,800 | \$ 1,931,160 | \$ 33,360 | \$ 1,849,980 |
| Sales Tax | 1,500,000 | 50,700 | 3.50% | 1,449,300 | 1,477,880 | 28,580 | 1,527,570 |
| Transient Occupancy Tax | * 3,562,510 | 92,230 | 2.66% | 3,470,280 | 3,302,100 | (168,180) | 3,321,480 |
| Franchisee Fees | 368,250 | 6,610 | 1.83% | 361,640 | 339,380 | (22,260) | 417,540 |
| Other tax revenues | 295,840 | 890 | 0.30% | 294,950 | 257,430 | (37,520) | 260,570 |
| Total Tax Revenues | 7,680,310 | 206,340 | 2.76% | 7,473,970 | 7,307,950 | (166,020) | 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 | 144,420 | 30,280 | 26.53% | 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 | 25,620 | (56,950) | 61,740 |
| Total Licenses & Permits | 905,990 | 352,630 | 63.73% | 553,360 | 684,010 | 130,650 | 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 | * 10,858,790 | 588,060 | 5.73% | 10,270,730 | 10,341,660 | 70,930 | 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 | 2,202,390 | 140,400 | 2,115,400 |
| PERS | 346,660 | (40,416) | -10.44% | 387,076 | 365,450 | 21,630 | 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 | 367,720 | 5,747 | 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 | 156,430 | 10,357 | 152,000 |
| Workers Comp Insurance | 98,520 | 8,860 | 9.88% | 89,660 | 85,050 | 4,610 | 140,080 |
| Other | 55,230 | (1,600) | -2.82% | 56,830 | 53,680 | 3,150 | 53,010 |
| Total Salaries & Benefits | 4,037,260 | 151,260 | 3.89% | 3,886,000 | 3,708,250 | 177,754 | 3,605,060 |
| DEPARTMENTAL OPERATING EXP | | | | | | | |
| Recreation | 202,590 | (22,160) | -9.86% | 224,750 | 184,780 | 39,970 | 217,220 |
| Contract Sheriff Services | 3,282,960 | 82,430 | 2.58% | 3,200,530 | 3,155,130 | 45,400 | 3,080,270 |
| Office & Computer Supplies | 42,970 | (18,650) | -30.27% | 61,620 | 73,470 | (11,850) | 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 | 22,780 | 13,720 | 11,300 |
| HR & Admin Other Expenditures | 213,620 | 150,530 | 238.60% | 63,090 | 42,400 | 20,690 | 54,630 |
| Total Operating Expenditures | 4,143,870 | 265,490 | 248.99% | 3,878,380 | 3,860,010 | 18,370 | 3,707,330 |

City of Ojai - General Fund
Proposed FY 19 Budget With Comparison to FY18 Amounts
PROPOSED BUDGET

| Proposed Budget | | | Prior Year Amounts | | | | |
|--|---|---------------------------------|--------------------------------|--|----------------------------------|------------------------------------|------------------------|
| | Proposed 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 |
| 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 | 274,180 | (94,180) | 198,100 |
| Building | 456,970 | 163,970 | 55.96% | 293,000 | 375,250 | (82,250) | 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 | 42,810 | 15,840 | 39,810 |
| Copier Leases | 18,500 | (550) | -2.89% | 19,050 | 18,110 | 940 | 22,830 |
| Alarms | 12,210 | 4,240 | 53.20% | 7,970 | 13,440 | (5,470) | 7,200 |
| Total Contract Services | 1,015,000 | 129,060 | 14.57% | 885,940 | 958,450 | (72,510) | 850,820 |
| 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 | 32,060 | 12,120 | 74,430 |
| Telephone & Internet | 25,920 | (1,530) | -5.57% | 27,450 | 26,760 | 690 | 32,060 |
| Sewer | 10,160 | 370 | 3.78% | 9,790 | 11,600 | (1,810) | 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 | 160,830 | 1,480 | 211,390 |
| REPAIRS MAINTENANCE | | | | | | | |
| Facilities Maintenance | 41,660 | (8,200) | -16.45% | 49,860 | 38,800 | 11,060 | 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 | 20,530 | 36,780 | 44,160 |
| Equipment & Capital Purchases | 21,000 | (6,000) | -22.22% | 27,000 | 40,320 | (13,320) | 6,810 |
| Trnsf Out/plaza Maint(52) | 53,000 | - | 0.00% | 53,000 | 53,000 | - | 50,480 |
| Total Repairs Maintenance | 279,410 | (3,180) | -1.13% | 282,590 | 257,220 | 25,370 | 306,310 |
| OTHER ADMIN EXPENDITURES | | | | | | | |
| Training & Education | 46,150 | (4,680) | -9.21% | 50,830 | 29,970 | 20,860 | 34,840 |
| Auto Transportation Costs | 28,920 | (6,460) | -18.26% | 35,380 | 46,730 | (11,350) | 38,350 |
| Total Other Admin Expenses | 75,070 | (11,140) | -12.92% | 86,210 | 76,700 | 9,510 | 73,190 |
| Total Operating Expenditures | 9,694,810 | 513,390 | 5.59% | 9,181,420 | 9,021,460 | 159,970 | 8,754,100 |
| Net Income From City Operations | 1,163,980 | 74,670 | 6.85% | 1,089,310 | 1,320,200 | 230,900 | 1,432,820 |
| OTHER EXPENDITURES | | | | | | | |
| Prepayment of Retiree Medical | 100,000 | - | 0.00% | 100,000 | 100,000 | - | 100,000 |
| Community Outreach | 114,000 | (35,000) | -140.00% | 25,000 | 25,000 | - | - |
| Museum | - | - | 0.00% | 70,000 | 70,000 | - | 75,000 |
| Green Coalition | - | - | 0.00% | 50,000 | 50,000 | - | 50,000 |
| July 4th | - | - | 0.00% | 3,000 | 3,000 | - | 5,000 |
| 2-1-1 Ventura County | - | - | 0.00% | 1,000 | 1,000 | - | 2,000 |
| Arts Commission | 44,250 | (2,100) | -4.53% | 46,350 | 37,565 | 8,780 | 42,240 |
| Total Other Expenditures | 258,250 | (37,100) | -12.56% | 295,350 | 286,565 | 8,780 | 274,240 |
| Net Income Before Transfers | 905,730 | 111,770 | 14.08% | 793,960 | 1,033,630 | 239,680 | 1,158,580 |
| TRANSFERS | | | | | | | |
| Equipment (Fund 33) | 149,120 | (2,860) | -1.88% | 151,980 | 39,320 | 112,660 | 103,680 |
| Capital Project (Fund 31) | 43,710 | (53,990) | 0.00% | 97,700 | 205,697 | (107,997) | 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 | 905,067 | 36,363 | 800,740 |
| Net Income (Loss) | \$400 | \$147,870 | -100.27% | (\$147,470) | \$128,568 | 276,043 | 357,840 |

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

| Proposed Budget | | | | Prior Year Amounts | | | |
|--|---|---------------------------------|--------------------------------|------------------------------|----------------------------------|------------------------------------|------------------------|
| | Proposed 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 Maintenance 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 | \$ 185,209 | \$ (29,011) | \$ 150,220 |
| Other Revenues | - | (800) | -100.00% | 800 | 250 | \$ (550) | 590 |
| Total Revenues Fund 22 | 323,520 | 108,500 | -48.98% | 215,020 | 185,459 | (29,561) | 150,810 |
| EXPENDITURES | | | | | | | |
| Transfers to Other Funds | - | (303,000) | -100.00% | 303,000 | 355,507 | (52,507) | 53,560 |
| Total Expenditures Fund 22 | - | (303,000) | -100.00% | 303,000 | 355,507 | (52,507) | 53,560 |
| Net Revenue Over/(Under) Expenditures | \$ 323,520 | \$ 411,500 | 51.02% | \$ (87,980) | \$ (170,048) | \$ 22,946 | \$ 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 | 316,430 | 24,640 | 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 | 6,250 | 400 | 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 | 1,337 | 710 | 1,830 |
| Contract Services | 19,340 | 500 | 2.65% | 18,840 | 25,604 | (6,760) | 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 | 186,210 | 11,040 | 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 | 948,560 | 5,690 | 476,510 |
| Total Expenditures Fund 23 | 1,419,650 | 7,930 | -17.80% | 1,411,720 | 1,382,270 | 29,460 | 830,740 |
| Net Revenue Over/(Under) Expenditures | \$ - | \$ 66,890 | 153.01% | \$ (66,890) | \$ (206,850) | \$ 139,950 | \$ 43,270 |

Proposed Budget

Transit Equipment Replacement Fund (24)

REVENUES

Deferred Revenues
Transfers In From Other Funds
Total Revenues Fund 24

EXPENDITURES

Transfers to Other Funds
Total Expenditure Fund 24

Net Revenue Over/(Under)
Expenditures

Drainage Fund (25)

REVENUES

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

EXPENDITURES

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

Net Revenue Over/(Under)
Expenditures

TDA Art 3-Bike & Ped Fund (26)

REVENUES

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

EXPENDITURES

Transfer to Other Funds
Total Expenditures Fund 26

Net Revenue Over/(Under)
Expenditures

TDA Art 8-Streets & Roads Fund (27)

REVENUES

Other Revenues
Total Revenues Fund 27

EXPENDITURES

Transfers to Other Funds
Total Expenditures Fund 27

Net Revenue Over/(Under)
Expenditures

| Proposed Budget | | |
|-----------------------------|--------------------------------|-------------------------------|
| Proposed Budget FY 18-19 | \$ Change From PY Budget | % Change From PY Budget |
| \$ 270,000 | \$ (500) | -100.00% |
| - | - | 0.00% |
| 270,000 | (500) | -100.00% |
| 270,000 | 3,400 | 1.28% |
| 270,000 | 3,400 | 1.28% |
| \$ - | \$ (3,900) | -101.28% |

| Prior Year Amounts | | | |
|--------------------------|------------------------------|--------------------------------|--------------------|
| Final Budget FY 17-18 | Projected Actual FY 17-18 | Projected Variance FY 17-18 | Actual FY 16-17 |
| \$ 270,500 | \$ 24,450 | \$ (246,050) | \$ 910 |
| - | - | - | - |
| 270,500 | 24,450 | (246,050) | 910 |
| 266,600 | 4,120 | 262,480 | 3,840 |
| 266,600 | 4,120 | 262,480 | 3,840 |
| \$ 3,900 | \$ 20,330 | \$ (508,530) | \$ (2,930) |

| | | |
|-----------|------------|----------|
| \$ 12,000 | \$ (3,000) | -20.00% |
| 91,300 | (26,020) | -22.18% |
| - | (600) | -100.00% |
| 103,300 | (29,620) | -142.18% |
| 3,300 | (14,620) | -81.58% |
| 100,000 | (15,000) | -13.04% |
| 103,300 | (29,620) | -94.63% |
| \$ - | \$ - | -47.55% |

| | | | |
|-----------|------------|----------|------------|
| \$ 15,000 | \$ 11,920 | \$ 3,080 | \$ 7,530 |
| 117,320 | - | 117,320 | - |
| 600 | 90 | 510 | 280 |
| 132,920 | 12,010 | 120,910 | 7,810 |
| 17,920 | 17,920 | 0 | 16,480 |
| 115,000 | - | 115,000 | - |
| 132,920 | 17,920 | 115,000 | 16,480 |
| \$ - | \$ (5,910) | \$ 5,910 | \$ (8,670) |

| | | | |
|---------|------------|----------|-----------|
| \$ - | \$ 770 | \$ (770) | \$ 67,810 |
| 208,600 | - | 208,600 | - |
| 1,400 | 310 | 1,090 | 750 |
| 210,000 | 1,080 | 208,920 | 68,560 |
| 210,000 | 6,250 | 203,750 | 23,860 |
| 210,000 | 6,250 | 203,750 | 23,860 |
| \$ - | \$ (5,170) | \$ 5,170 | \$ 44,700 |

| | | | |
|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| \$ - | \$ - | \$ - | \$ - |

Proposed Budget

Capital & Special Projects Fund (31)

REVENUES

| | Proposed Budget FY 18-19 | \$ Change From PY Budget | % Change From PY Budget |
|-------------------------------|--------------------------|--------------------------|-------------------------|
| Transfers in From Other Funds | \$ 420,150 | \$ (638,470) | -60.31% |
| Tax Revenues | 712,500 | 20,750 | 3.00% |
| Revenues from Other Agencies | 258,730 | (150,850) | -36.83% |
| Misc Receipts & Refunds | 207,860 | (767,960) | -78.70% |
| Other Revenues | - | - | - |
| Total Revenues Fund 31 | 1,599,240 | (1,536,530) | -172.84% |

EXPENDITURES

| | | | |
|---------------------------------------|-----------|-------------|----------|
| Bus Shelter Project | 172,510 | 44,210 | 61.66% |
| Parking Lot Maintenance | 93,000 | (7,000) | -7.00% |
| Misc Park Projects | 275,500 | (30,000) | -9.82% |
| Gen Maint Projects-Facilities | 133,500 | 33,500 | 33.50% |
| Misc Special Project-Complete Streets | 471,730 | (103,250) | -17.96% |
| Drainage Project | 100,000 | (15,000) | -13.04% |
| STP/Street Overlay Project | 150,000 | (1,378,620) | -90.19% |
| ATP Grant Projects | 212,000 | 42,000 | 24.71% |
| Transfers to Other Funds | - | (75,830) | -100.00% |
| Land Purchase | - | - | 0.00% |
| Total Expenditures Fund 31 | 1,608,240 | (1,489,990) | -118.14% |

Net Revenue Over/(Under) Expenditures

| Proposed Budget | | | Prior Year Amounts | | |
|--------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|
| Proposed 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 |
| \$ 1,058,620 | \$ 679,740 | \$ 378,880 | \$ 273,960 | | |
| 691,750 | 660,050 | 31,700 | 669,210 | | |
| 409,580 | 180,000 | 229,580 | 80,900 | | |
| 975,820 | 90,000 | 885,820 | 48,710 | | |
| | | | 1,670 | | |
| 3,135,770 | 1,609,790 | 1,525,980 | 1,074,450 | | |
| 128,300 | 3,330 | 124,970 | 5,840 | | |
| 100,000 | 8,540 | 91,460 | 28,630 | | |
| 305,500 | 9,305 | 296,195 | 364,020 | | |
| 100,000 | 21,530 | 78,470 | 66,770 | | |
| 574,980 | 28,900 | 546,080 | 54,710 | | |
| 115,000 | - | 115,000 | - | | |
| 1,528,620 | 1,670,426 | (141,806) | 173,430 | | |
| 170,000 | 12,860 | 157,140 | 69,900 | | |
| 75,830 | 75,830 | - | 163,348 | | |
| - | - | - | 202,869 | | |
| 3,098,230 | 1,830,721 | 1,267,509 | 1,129,523 | | |
| \$ 37,540 | \$ (220,931) | \$ 258,471 | \$ (55,073) | | |
| \$ - | \$ 420 | \$ (420) | \$ 1,400 | | |
| - | 20 | (20) | 20 | | |
| - | 440 | (440) | 1,420 | | |
| - | 740 | (740) | 950 | | |
| - | 740 | (740) | 950 | | |
| \$ - | \$ (300) | \$ 300 | \$ 470 | | |
| \$ 144,370 | \$ 144,370 | \$ - | \$ 204,880 | | |
| 45,000 | 45,000 | - | 40,000 | | |
| 36,330 | 8,330 | 28,000 | - | | |
| - | 660 | (660) | 140 | | |
| 225,700 | 198,360 | 27,340 | 245,020 | | |
| - | 3,790 | (3,790) | - | | |
| 700 | 23,150 | (22,450) | 6,250 | | |
| 97,800 | - | 97,800 | - | | |
| 12,340 | 25,530 | (13,190) | - | | |
| 28,000 | - | 28,000 | - | | |
| 14,000 | 1,820 | 12,180 | - | | |
| 2,000 | 1,260 | 740 | - | | |
| 27,000 | - | 27,000 | - | | |
| 181,840 | 55,550 | 126,290 | 6,250 | | |
| \$ 43,860 | \$ 142,810 | \$ (98,950) | \$ 238,770 | | |

Equipment Replacement Fund (33)

REVENUES

| | | | |
|-----------------------------|-----------|-------------|----------|
| Transfers from Other Funds | \$ 68,540 | \$ (75,830) | -52.52% |
| Equip & IT Reserve Transfer | 40,000 | (5,000) | -11.11% |
| Revenue from Other Agencies | - | (36,330) | -100.00% |
| Other Revenue | - | - | - |
| Total Revenues Fund 33 | 108,540 | (117,160) | -163.64% |

EXPENDITURES

| | | | |
|---|--------|-----------|----------|
| Equipment: | | | |
| Tools & Equipment | 20,000 | 25,140 | 100.00% |
| Software implementation | 700 | - | 0.00% |
| Vehicle purchases | - | (97,800) | -100.00% |
| Electric Vehicle Charging Stat | - | - | 0.00% |
| Landscapint & Yard Equip (Electric Tools) | - | (28,000) | -100.00% |
| IT Servers & Hardware | 14,500 | 500 | 3.57% |
| IT PW Computers | 2,200 | 200 | 10.00% |
| IT Network & Server Room | 22,000 | (5,000) | -18.52% |
| Total Expenditures Fund 33 | 68,600 | (100,960) | -4.95% |

Net Revenue Over/(Under) Expenditures

| | | |
|-----------|-------------|-------------|
| \$ 39,940 | \$ (16,200) | -158.69% |
| \$ 43,860 | \$ 142,810 | \$ (98,950) |

Proposed Budget

Lighting Fund (50)

REVENUES

Special Assessment
Transfer from Other Funds
Other Revenues

| Proposed Budget | | | |
|-----------------|--------------------------|-------------------------|--|
| Proposed Budget | \$ Change From PY Budget | % Change From PY Budget | |
| FY 18-19 | | | |
| \$ 94,050 | \$ - | 0.00% | |
| 7,810 | 0 | 0.00% | |
| 7,640 | 7,340 | 0.00% | |
| 109,500 | 7,340 | 0.00% | |

EXPENDITURES

| | | | |
|---------------------------------------|---------|-----------|----------|
| Salaries | - | (1,200) | -100.00% |
| PERS | - | (250) | -100.00% |
| Soc Security & Medicare | - | (90) | -100.00% |
| Workers Comp Insurance | - | (110) | -100.00% |
| Other | - | (240) | -100.00% |
| Total Salaries & Benefits | - | (1,890) | -500.00% |
| Contract Services | 43,900 | - | 0.00% |
| Street Lighting Electricity | 49,610 | (14,750) | -22.92% |
| Indirect OH Cost Allocation | 13,890 | 2,570 | 22.70% |
| Other Expenditures | 2,100 | - | 0.00% |
| Total Expenditures Fund 50 | 109,500 | (14,070) | -500.21% |
| Net Revenue Over/(Under) Expenditures | \$ - | \$ 21,410 | 500.21% |

Library Special Tax Fund (51)

REVENUES

| | | | |
|------------------------|------------|--------|----------|
| Library Special Tax | \$ 111,620 | \$ 300 | 0.27% |
| Other Revenues | - | (300) | -100.00% |
| Total Revenues Fund 51 | 111,620 | - | -99.73% |

EXPENDITURES

| | | | |
|---------------------------------------|---------|------|---------|
| Library Services | 111,620 | - | 0.00% |
| Total Expenditures Fund 51 | 111,620 | - | 0.00% |
| Net Revenue Over/(Under) Expenditures | \$ - | \$ - | -99.73% |

Plaza Maintenance Fund (52)

REVENUES

| | | | |
|------------------------------|------------|------|-------|
| Plaza Maintenance Assessment | \$ 177,890 | \$ - | 0.00% |
| Transfer from Other Funds | 53,000 | - | 0.00% |
| Other Revenues | 2,600 | - | 0.00% |
| Total Revenues Fund 52 | 233,490 | - | 0.00% |

EXPENDITURES

| | | | |
|---------------------------------------|------------|-----------|----------|
| Salaries | 30,180 | 5,340 | 21.50% |
| PERS | 4,630 | (640) | -12.14% |
| Soc Security & Medicare | 2,110 | 210 | 11.05% |
| Workers Comp Insurance | 2,120 | (60) | -2.75% |
| Other | 7,020 | 1,960 | 38.74% |
| Total Salaries & Benefits | 46,060 | 6,810 | 56.39% |
| Other Material & Supplies | 5,900 | 1,400 | 20.00% |
| Contract Services | 10,900 | 2,490 | 29.61% |
| Electricity | 7,060 | - | 0.00% |
| Water | 7,640 | - | 0.00% |
| Sewer | 1,450 | - | 0.00% |
| Refuse Pick up - Plaza District | - | (49,200) | -100.00% |
| Indirect OH Cost Allocation | 23,240 | (4,420) | -15.98% |
| Transfer to Other Funds | - | - | - |
| Total Expenditures Fund 52 | 102,250 | (42,920) | -9.98% |
| Net Revenue Over/(Under) Expenditures | \$ 131,240 | \$ 42,920 | 9.98% |

| Prior Year Amounts | | | |
|--------------------|------------------|--------------------|-------------|
| Final Budget | Projected Actual | Projected Variance | Actual |
| FY 17-18 | FY 17-18 | FY 17-18 | FY 16-17 |
| \$ 94,050 | \$ 52,730 | \$ 41,320 | \$ 92,500 |
| 7,810 | - | 7,810 | 7,810 |
| 300 | 80 | 220 | 220 |
| 102,160 | 52,810 | 49,350 | 100,530 |
| 1,200 | - | 1,200 | - |
| 250 | - | 250 | - |
| 90 | - | 90 | - |
| 110 | - | 110 | - |
| 240 | - | 240 | - |
| 1,890 | - | 1,890 | - |
| 43,900 | - | 43,900 | 3,330 |
| 64,360 | 58,010 | 6,350 | 53,040 |
| 11,320 | 11,320 | 0 | 12,940 |
| 2,100 | - | 2,100 | - |
| 123,570 | 69,330 | 54,240 | 69,310 |
| \$ (21,410) | \$ (16,520) | \$ (4,890) | \$ 31,220 |
| \$ 111,320 | \$ 113,760 | \$ (2,440) | \$ 112,540 |
| 300 | 40 | 260 | 280 |
| 111,620 | 113,800 | (2,180) | 112,820 |
| 111,620 | 111,610 | 10 | 123,490 |
| 111,620 | 111,610 | 10 | 123,490 |
| \$ - | \$ 2,190 | \$ (2,190) | \$ (10,670) |
| \$ 177,890 | \$ 88,570 | \$ 89,320 | \$ 145,540 |
| 53,000 | - | 53,000 | 50,480 |
| 2,600 | 2,600 | - | 3,100 |
| 233,490 | 91,170 | 142,320 | 199,120 |
| 24,840 | 30,180 | (5,340) | 22,340 |
| 5,270 | 4,630 | 640 | 3,420 |
| 1,900 | 2,110 | (210) | 1,530 |
| 2,180 | 2,120 | 60 | 8,540 |
| 5,060 | 7,000 | (1,940) | 5,090 |
| 39,250 | 46,040 | (6,790) | 40,920 |
| 4,500 | 6,390 | (1,890) | 7,170 |
| 8,410 | 13,330 | (4,920) | 14,470 |
| 7,060 | 4,790 | 2,270 | 5,990 |
| 7,640 | 4,890 | 2,750 | 14,660 |
| 1,450 | 1,740 | (290) | 1,390 |
| 49,200 | - | 49,200 | - |
| 27,660 | 20,750 | 6,910 | 28,160 |
| - | - | - | - |
| 145,170 | 97,930 | 47,240 | 112,760 |
| \$ 88,320 | \$ (6,760) | \$ 95,080 | \$ 86,360 |

Proposed Budget

| Proposed Budget | | | | Prior Year Amounts | | | |
|--|-----------------------------|--------------------------------|-------------------------------|--------------------------|------------------------------|--------------------------------|--------------------|
| | Proposed 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 |
| Cemetery Fund (70) | | | | | | | |
| REVENUES | | | | | | | |
| Cemetery Plot Sales | \$ 18,000 | \$ - | 0.00% | \$ 18,000 | \$ 21,940 | \$ (3,940) | \$ 21,960 |
| Misc Refunds & Receipts | - | (15,080) | -100.00% | 15,080 | - | 15,080 | - |
| Other Revenues | - | (1,400) | -100.00% | 1,400 | 260 | 1,140 | 680 |
| Total Revenues Fund 70 | 18,000 | (16,480) | -200.00% | 34,480 | 22,200 | 12,280 | 22,640 |
| EXPENDITURES | | | | | | | |
| Salaries | 5,550 | 110 | 2.02% | 5,440 | 9,450 | (4,010) | 6,420 |
| PERS | 1,160 | - | 0.00% | 1,160 | 1,420 | (260) | (23,920) |
| Soc Security & Medicare | 420 | - | 0.00% | 420 | 660 | (240) | 460 |
| Workers Comp Insurance | 480 | - | 0.00% | 480 | 470 | 10 | 1,260 |
| Other | 1,180 | - | 0.00% | 1,180 | 1,950 | (770) | 1,320 |
| Total Salaries & Benefits | 8,790 | 110 | 2.02% | 8,680 | 13,950 | (5,270) | (14,460) |
| Contract Services | 1,000 | - | 0.00% | 1,000 | 360 | 640 | 780 |
| Cemetery Maintenance | 1,500 | - | 0.00% | 1,500 | 240 | 1,260 | 170 |
| Water | 480 | - | 0.00% | 480 | 470 | 10 | 450 |
| Indirect OH Costs Allocation | 3,190 | 620 | 24.12% | 2,570 | 2,570 | (0) | 4,350 |
| Transfers to Other Funds | - | (20,000) | -100.00% | 20,000 | 740 | 19,260 | 5,000 |
| Other Expenditures | 250 | - | 0.00% | 250 | 1,908 | (1,658) | 250 |
| Total Expenditures Fund 70 | 15,210 | (19,270) | -73.85% | 34,480 | 20,238 | 14,242 | (3,460) |
| Net Revenue Over/(Under) Expenditures | \$ 2,790 | \$ 2,790 | -126.15% | \$ - | \$ 1,962 | \$ (1,962) | \$ 26,100 |
| RDA Successor Agency Fund (190) | | | | | | | |
| REVENUES | | | | | | | |
| RDA Property Tax Trust Fund | \$ 391,780 | \$ (20,290) | -4.92% | \$ 412,070 | \$ 386,080 | \$ 25,990 | \$ 334,590 |
| Other Revenues | - | - | - | - | 130 | (130) | 360 |
| Total Revenues Fund 190 | 391,780 | (20,290) | -4.92% | 412,070 | 386,210 | 25,860 | 334,950 |
| EXPENDITURES | | | | | | | |
| Salaries | - | - | 0.00% | - | - | - | - |
| PERS | - | - | 0.00% | - | - | - | - |
| Soc Security & Medicare | - | - | 0.00% | - | - | - | - |
| Other | - | - | 0.00% | - | - | - | - |
| Total Salaries & Benefits | - | - | 0.00% | - | - | - | - |
| Lease Expense | 26,770 | 780 | 3.00% | 25,990 | 26,320 | (330) | 25,730 |
| Loan Payment to City of Ojai | 365,010 | (21,070) | -5.46% | 386,080 | 386,080 | - | - |
| Contract Services | - | - | 0.00% | - | - | - | - |
| Total Expenditures Fund 190 | 391,780 | (20,290) | -2.46% | 412,070 | 412,400 | (330) | 25,730 |
| Net Revenue Over/(Under) Expenditures | \$ - | \$ - | -2.47% | \$ - | \$ (26,190) | \$ 26,190 | \$ 309,220 |
| RDA Successor Housing Fund (192) | | | | | | | |
| REVENUES | | | | | | | |
| Low & Mod Housing (20%) | \$ - | \$ (77,220) | -100.00% | \$ 77,220 | \$ 77,220 | \$ - | \$ - |
| Misc Refunds & Receipts | 202,760 | \$ 202,760 | 100.00% | - | - | - | - |
| Other Revenues | - | \$ (1,400) | -100.00% | 1,400 | 330 | 1,070 | 830 |
| Total Revenues Fund 191 | 202,760 | 124,140 | -100.00% | 78,620 | 77,550 | 1,070 | 830 |
| EXPENDITURES | | | | | | | |
| Housing Rehab | 200,000 | 200,000 | 100.00% | - | - | - | - |
| Indirect OH Costs Allocation | 560 | (310) | -35.63% | 870 | 870 | - | - |
| Sewer | 2,200 | - | 0.00% | 2,200 | 2,110 | 90 | 2,780 |
| Total Expenditures Fund 191 | 202,760 | 199,690 | 64.37% | 3,070 | 2,980 | 90 | 2,780 |
| Net Revenue Over/(Under) Expenditures | \$ - | \$ (75,550) | -164.37% | \$ 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 Proposed Budget With Comparison to FY18 Amounts
Revenues by Type & Expenditures By Department

| | Proposed Budget | | | Prior Year Amounts | | | |
|-------------------------------------|--------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|-----------------|
| | Proposed 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 | \$1,931,160 | \$33,360 | \$1,849,980 |
| Sales Tax | 1,500,000 | 50,700 | 3.50% | 1,449,300 | 1,477,880 | 28,580 | 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 | 339,380 | (22,260) | 417,540 |
| Other tax revenues | 295,840 | 890 | 0.30% | 294,950 | 257,430 | (37,520) | 260,570 |
| Total Tax Revenues | 6,967,810 | 185,590 | 2.74% | 6,782,220 | 6,647,910 | (134,310) | 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 | 144,420 | 30,280 | 26.53% | 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 | 25,620 | (56,950) | 61,740 |
| Total Licenses & Permits | 905,990 | 352,630 | 63.73% | 553,360 | 684,010 | 130,650 | 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 | 58,590 | (61,070) | 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 | 10,146,290 | 567,310 | 5.92% | 9,578,980 | 9,483,180 | (95,800) | 9,517,710 |

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

| | Proposed Budget | | | Prior Year Amounts | | | |
|---------------------------------------|-------------------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|-----------------|
| | Proposed 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 | 80,470 | 12,840 | 94,470 |
| City Manager Department | 673,150 | 136,370 | 25.41% | 536,780 | 487,530 | 49,250 | 429,390 |
| Building Department | 519,020 | 163,780 | 46.10% | 355,240 | 475,370 | (120,130) | 347,650 |
| City Treasurer Department | 5,410 | (20) | -0.37% | 5,430 | 5,200 | 230 | 3,530 |
| Finance Department | 683,170 | 3,780 | 0.56% | 679,390 | 642,250 | 37,140 | 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 | 142,120 | 36,900 | 178,970 |
| Non-Departmental City-Wide | 898,240 | 75,150 | 9.13% | 823,090 | 914,410 | (91,320) | 763,500 |
| Arts Commission Department | 62,670 | (4,130) | -6.18% | 66,800 | 53,400 | 13,400 | 60,310 |
| Police Department | 3,446,460 | 30,930 | 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 | 431,590 | 176,530 | 514,160 |
| Planning Commission | 15,690 | (2,610) | -14.26% | 18,300 | 3,410 | 14,890 | 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 | 8,330 | (1,660) | 10,430 |
| Recreation Department | 240,580 | (73,920) | -23.50% | 314,500 | 271,160 | 43,340 | 279,640 |
| Recreation Programs | 592,200 | (8,060) | -1.34% | 600,260 | 668,900 | (68,640) | 674,340 |
| Public Works Department | | | | | | | |
| PW - Administration | 601,670 | 52,640 | 9.59% | 549,030 | 353,130 | 195,900 | 440,890 |
| PW - Parks & Landscaping | 475,530 | 12,450 | 2.69% | 463,080 | 403,620 | 59,460 | 621,250 |
| PW - General Maintenance | 175,790 | 10,790 | 6.54% | 165,000 | 194,720 | (29,720) | 201,460 |
| PW - Street Maintenance | 421,530 | 103,490 | 32.54% | 318,040 | 437,760 | (119,720) | 285,410 |
| PW - Special Events | 21,070 | 240 | 1.15% | 20,830 | 14,440 | 6,390 | 33,050 |
| PW - NPDES Expenditures | 77,460 | (82,220) | -51.49% | 159,680 | 57,230 | 102,450 | 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 | 20,770 | 28,390 | 28,170 |
| PW - IT Department | 98,900 | 7,760 | 8.51% | 91,140 | 141,910 | (50,770) | 61,100 |
| Total General Fund Expenditures | 10,145,890 | 419,440 | 4.31% | 9,726,450 | 9,354,440 | 372,010 | 9,159,870 |
| Net Revenues over(under) Expenditures | \$400 | \$147,870 | 1.61% | (\$147,470) | \$128,740 | 276,210 | \$357,840 |

City of Ojai - General Fund

FY 19 Proposed Budget With Comparison to FY18 Amounts

General Fund Revenues & Expenditures by Major Category

| | Proposed Budget | | | Prior Year Amounts | | | |
|-------------------------------------|--------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|--------------|
| | Proposed 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 | \$1,931,160 | \$33,360 | \$1,849,980 |
| Sales Tax | 1,500,000 | 50,700 | 3.50% | 1,449,300 | 1,477,880 | 28,580 | 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 | 339,380 | (22,260) | 417,540 |
| Other tax revenues | 295,840 | 890 | 0.30% | 294,950 | 257,430 | (37,520) | 260,570 |
| Tax Revenues | \$6,967,810 | 185,590 | 2.74% | 6,782,220 | 6,647,910 | (134,310) | 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 | 144,420 | 30,280 | 26.53% | 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 | 25,620 | (56,950) | 61,740 |
| Licenses & Permits | 905,990 | 352,630 | 63.73% | 553,360 | 684,010 | 130,650 | 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 | 10,146,290 | 567,310 | 5.92% | 9,578,980 | 9,681,620 | 102,640 | 9,517,710 |

City of Ojai - General Fund

FY 19 Proposed Budget With Comparison to FY18 Amounts

General Fund Revenues & Expenditures by Major Category

| | Proposed Budget | | | Prior Year Amounts | | | |
|--|--------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|------------------|
| | Proposed 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 | 2,202,390 | 140,400 | 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 | 3,282,960 | 82,430 | 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 | 73,470 | (11,850) | 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 | 152,850 | 1,640 | 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 | 42,810 | 15,840 | 39,810 |
| Planning | 175,100 | (4,900) | -2.72% | 180,000 | 274,180 | (94,180) | 198,100 |
| Building | 456,970 | 163,970 | 55.96% | 293,000 | 375,250 | (82,250) | 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 | 22,780 | 13,720 | 11,300 |
| Non-Contracted Repairs & Maintenance | 226,410 | (3,180) | -1.39% | 229,590 | 204,220 | 25,370 | 255,830 |
| Prefunding Retiree medical | 100,000 | - | 0.00% | 100,000 | 100,000 | - | 100,000 |
| Other Administrative Expenditures | 105,780 | (7,450) | -6.58% | 113,230 | 108,250 | 4,980 | 103,220 |
| Boards & Commissions | 44,250 | (2,100) | -4.53% | 46,350 | 37,570 | 8,780 | 42,240 |
| 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 | 245,017 | 4,663 | 131,530 |
| Lighting & Plaza Maintenance Assmnts | 60,810 | - | 0.00% | 60,810 | 60,810 | - | 58,290 |
| Total General Fund Expenditures | 10,145,890 | 419,440 | 4.31% | 9,726,450 | 9,552,967 | 173,483 | 9,159,870 |
| Net Revenues over(under) Expenditures | \$400 | \$147,870 | 1.61% | (\$147,470) | \$128,653 | 276,123 | \$357,840 |

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

| | Proposed Budget | | | Prior Year Amounts | | | |
|-----------------------------------|--------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|-----------------|
| | Proposed 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 | \$58,020 | \$7,850 | \$67,460 |
| Contract Services | 2,990 | (760) | -20.27% | 3,750 | 1,900 | 1,850 | 2,550 |
| Utilities | 3,890 | (2,110) | -35.17% | 6,000 | 4,460 | 1,540 | 4,810 |
| Other Expenditures | 12,370 | (500) | -3.89% | 12,870 | 11,280 | 1,590 | 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 | 80,480 | 12,830 | 94,470 |
| City Manager Department | | | | | | | |
| Salaries & Benefits | 386,780 | (10,920) | -103.44% | 397,700 | 358,270 | 39,430 | 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 | 176,890 | 149,240 | 539.75% | 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 | 387,520 | 49,260 | 329,390 |
| City Treasurer Department | | | | | | | |
| Salaries & Benefits | 5,250 | (20) | -1.87% | 5,270 | 5,040 | 230 | 3,200 |
| Other Expenditures | 160 | - | 0.00% | 160 | 160 | - | 330 |
| Total City Treasurer | 5,410 | (20) | -1.87% | 5,430 | 5,200 | 230 | 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 | 46,070 | 16,220 | 43,960 |
| Utilities | 7,670 | 90 | 1.19% | 7,580 | 7,620 | (40) | 8,430 |
| Other Expenditures | 38,550 | (2,150) | -5.28% | 40,700 | 32,110 | 8,590 | 34,530 |
| Transfers | 6,950 | 140 | 2.06% | 6,810 | 6,810 | - | 6,450 |
| Total Finance | 683,170 | 3,780 | -5.86% | 679,390 | 642,250 | 37,140 | 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 | 114,550 | 21,640 | 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 | 1,370 | (100) | 1,580 |
| Other Expenditures | 39,000 | 350 | 0.91% | 38,650 | 19,490 | 19,160 | 22,570 |
| Transfers | 990 | 30 | 3.13% | 960 | 960 | - | 1,110 |
| Total City Clerk/Records Mgr | 187,400 | 8,380 | 4.68% | 179,020 | 142,120 | 36,900 | 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 | 1,014,400 | (91,310) | 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 | 37,570 | 8,780 | 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 | 53,400 | 13,400 | 60,310 |

City of Ojai - General Fund

FY 19 Proposed Budget With Prior Years Comparison

General Fund Departmental Expenditures by Major Category

| | Proposed Budget | | | Prior Year Amounts | | | |
|-----------------------------------|--------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|-----------------|
| | Proposed 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 | 95,100 | (25,760) | -21.31% | 120,860 | 90,380 | 30,480 | 120,340 |
| Transfers | 990 | 30 | 3.13% | 960 | 960 | - | 1,110 |
| Total Police | 3,446,460 | 30,930 | 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 | 130,290 | 260,730 | 302,210 |
| Contract Services | 181,300 | 10,220 | 5.97% | 171,080 | 281,300 | (110,220) | 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 | 431,590 | 176,530 | 514,160 |
| Building Department | | | | | | | |
| Salaries & Benefits | 54,240 | 1,800 | 3.43% | 52,440 | 93,800 | (41,360) | 93,230 |
| Contract Services | 390,470 | 141,170 | 56.63% | 249,300 | 346,050 | (96,750) | 205,980 |
| Utilities | 2,560 | 2,560 | 0.00% | - | 3,010 | (3,010) | 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 | 1,810 | 4,760 | 3,360 |
| Transfers | 1,980 | 50 | 2.59% | 1,930 | - | 1,930 | 2,220 |
| Total Building | 519,020 | 163,780 | 46.10% | 355,240 | 475,380 | (120,140) | 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 | 693,120 | (84,190) | 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 | 28,510 | 11,890 | 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 | 47,390 | 23,460 | 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 | 948,400 | (26,970) | 964,410 |
| Public Works Department | | | | | | | |
| Salaries & Benefits | 1,168,180 | 198,340 | 20.45% | 969,840 | 1,016,600 | (46,760) | 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 | 102,590 | (2,690) | 145,700 |
| Repairs and Maintenance | 250,260 | (93,130) | -1.13% | 343,390 | 199,680 | 143,710 | 297,350 |
| Other Expenditures | 39,810 | (1,140) | -2.78% | 40,950 | 84,510 | (43,560) | 24,320 |
| Transfers | 148,430 | (49,380) | -24.96% | 197,810 | 198,437 | (627) | 89,770 |
| Total Public Works | 1,945,180 | 103,170 | 5.60% | 1,842,010 | 1,844,297 | (2,287) | 1,774,740 |
| General Fund Department Totals | \$10,145,890 | \$419,440 | 4.31% | \$9,726,450 | \$9,552,897 | \$173,553 | \$9,159,870 |

City of Ojai

Changes from FY18 Final Budget to FY 19 Proposed Budget

General Fund Departments

City Council:

| | |
|---------------------------|----------------|
| Fringe 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 fringe benefits estimate | (2,730) |
| Contract services | (1,800) |
| Other | 147,400 |
| Total City Manager | 136,370 |

Building Department:

| | |
|----------------------------------|----------------|
| Salaries | 1,350 |
| Fringe 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

| | |
|-------------------------------|-------------|
| Salary increase | - |
| Benefits | (20) |
| Total City Treasurerer | (20) |

Finance Department

| | |
|---------------------------------|--------------|
| Salaries | 3,800 |
| PERS | (1,380) |
| Other fringe 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 Proposed 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 fringe 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) |
| Transfer-land purchase in FY17 | - |
| Transfer to other funds | - |
| Community outreach | (26,500) |
| Total Non-departmental City-Wide | 75,150 |

Arts Commission

| | |
|------------------------------|-----------------|
| Salaries | 2,890 |
| Fringe 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) |
| Step increase & sick leave cash out | |
| Allocated IT | 640 |
| PERS | 6,794 |
| Health insurance estimate | 11,803 |
| Social Security & Medicare | 11,953 |
| Other fringe benefits estimate | (3,540) |
| Contract services: | |

City of Ojai

Changes from FY18 Final Budget to FY 19 Proposed Budget

General Fund Departments

| | |
|-------------------------------|--------------|
| General planning service | 50,120 |
| Short-term rental enforcement | (25,000) |
| Plan check service | (8,900) |
| STR Hearing officer | (10,000) |
| Neighborhood planning | 4,000 |
| Vehicle & equipment transfers | (340) |
| Other | (6,340) |
| Total Planning | (870) |

Planning Commission

| | |
|----------------------------------|----------------|
| Other | (2,610) |
| Total Planning Commission | (2,610) |

HPC

| | |
|-----------------------------|-----------------|
| Contract staffing -meetings | (15,000) |
| Other | (6,650) |
| Total HPC | (21,650) |

Building Appeals Board

| | |
|-------------------------------------|----------|
| Contract staffing -meetings | - |
| Total Building Appeals Board | - |

Other Departments

| | |
|--------------------------------|------------|
| Other | 170 |
| 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 fringe benefits estimate | (11,450) |
| Other | (11,000) |
| Reduce overbudgeted Ojai Day labor costs | 100 |
| Total Recreation Admin | (73,920) |

City of Ojai

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

Recreation Programs

| | |
|----------------------------------|----------------|
| Salaries | 11,490 |
| PERS | 1,400 |
| Health insurance estimate | 270 |
| Other fringe benefits estimate | 13,940 |
| Reduce cross fit expenditure | - |
| 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 fringe benefits estimate | 2,860 |
| Allocation of PERS costs | 8,350 |
| Gen engineering & contract svgs | 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 fringe 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 Proposed Budget

General Fund Departments

PW - Special Events

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

PW - NPDES Expenditures

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

PW - CalTrans Contract Exp

| | |
|---|----------|
| Parts & supplies | - |
| Contract services | - |
| Tree maintenance | - |
| Other | - |
| Total PW - CalTrans Contract Exp | - |

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 Proposed Budget
Revenue & Expenditures Summary- All Funds

| | Proposed Budget | | | Prior Year Amounts | | | |
|---------------------------------------|-----------------|--------------------------|-------------------------|--------------------|------------------|--------------------|-------------|
| | Proposed 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 | \$10,146,290 | \$571,310 | 5.92% | \$9,578,980 | \$9,681,630 | (\$102,650) | \$9,517,710 |
| Budgeted Use of Fund Balance | \$0 | (\$4,000) | -100.00% | \$4,000 | \$0 | (\$4,000) | \$0 |
| Expenditures | (10,145,890) | (419,440) | 4.31% | (9,726,450) | (9,552,870) | (173,600) | (9,159,870) |
| Revenue Over(under) Expenditures | \$400 | \$147,870 | 1.61% | (\$143,470) | \$128,760 | (\$272,240) | \$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 | 185,459 | (29,561) | 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) | 185,459 | (332,561) | 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) | (1,382,260) | (29,460) | (830,730) |
| Revenue Over(under) Expenditures | - | 66,890 | 5.00% | (66,890) | (206,840) | 139,950 | 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) | (6,245) | (203,755) | (23,860) |
| Revenue Over(under) Expenditures | - | - | 0.00% | - | (5,165) | 5,165 | 44,700 |
| TDA Art 8-Streets & Roads | | | | | | | |
| Revenues | - | - | 0.00% | - | - | - | - |
| Expenditures | - | - | 0.00% | - | - | - | - |
| Revenue Over(under) Expenditures | - | - | 0.00% | - | - | - | - |
| Capital & Special Projects | | | | | | | |
| Revenues | 1,494,380 | (801,160) | -49.00% | 2,295,540 | 1,609,790 | 685,750 | 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) | (1,830,720) | (1,267,510) | (1,129,520) |
| Revenue Over(under) Expenditures | (9,000) | (46,540) | -0.91% | 37,540 | (220,930) | 258,470 | (55,070) |
| Parks | | | | | | | |
| Revenues | - | - | 0.00% | - | 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) | (55,550) | (126,290) | (6,250) |
| Revenue Over(under) Expenditures | 39,940 | (11,060) | 6.44% | 43,860 | 142,810 | (98,950) | 238,770 |

City of Ojai
FY 19 Proposed Budget

Revenue & Expenditures Summary- All Funds

| | Proposed Budget | | | Prior Year Amounts | | | |
|---|-----------------------------|--------------------------------|-------------------------------|--------------------------|------------------------------|--------------------------------|--------------------|
| | Proposed 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) | (97,930) | (47,240) | (112,750) |
| Revenue Over(under) Expenditures | 131,240 | 42,920 | 29.57% | 88,320 | (6,760) | 95,080 | 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) | (20,230) | (14,250) | 3,460 |
| Revenue Over(under) Expenditures | 2,790 | 2,790 | 0.00% | - | 1,970 | (1,970) | 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) | (2,970) | (100) | (2,780) |
| Revenue Over(under) Expenditures | - | (75,550) | -6604.56% | 75,550 | 74,580 | 970 | (1,950) |
| All Funds Total | | | | | | | |
| All Funds Revenues | \$14,581,650 | (\$329,280) | 0.00% | 14,914,930 | 13,647,879 | 1,207,929 | 12,729,200 |
| All Budgeted Use of Fund Balances | 578,790 | (809,200) | 0.00% | 1,185,230 | - | 1,177,230 | - |
| All Funds Expenditures | (14,660,550) | 1,503,050 | 0.00% | (16,170,740) | (13,564,895) | (2,605,865) | (11,555,650) |
| Total Revenue Over(under)Total Expenditures | 499,890 | 364,570 | 0.00% | (70,580) | 82,984 | (220,706) | 1,173,550 |

Summaries

1. Beginning and Ending Fund Balance
2. Transfers In and Out
3. All Funds Sources and Uses
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7. General Fund Revenue vs. Expenditure Trends
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9. Transient Occupancy Tax Trend
10. Transient Occupancy Tax Line Graph
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13. Sales Tax Trend
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15. Schedule of General Fund Cash Balance
16. Reserve Graph
17. Position Summary
18. Full-time Equivalents FY 18-19
19. Capital Expenditure Trends
20. Tax Increment
21. Deferred Revenues

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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

| | Proposed Budget FY 18-19 | Final Budget FY 17-18 | Actual FY 16-17 | Actual FY 15-16 |
|--------------------------------|---|--------------------------------------|----------------------------|----------------------------|
| Sources | | | | |
| General Fund | \$ 10,146,290 | \$ 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 | 15,160,440 | 16,096,160 | 12,729,380 | 11,521,010 |
| Uses | | | | |
| General Fund | (10,145,890) | (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 | (14,660,550) | (16,170,740) | (11,549,330) | (12,104,830) |
| Surplus (Deficit) | | | | |
| General Fund | 400 | (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) | \$ 499,890 | \$ (74,580) | \$ 1,180,050 | \$ (583,820) |

All Funds Sources & Usage

| <u>Special Revenue Funds</u> | | Proposed 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 | |

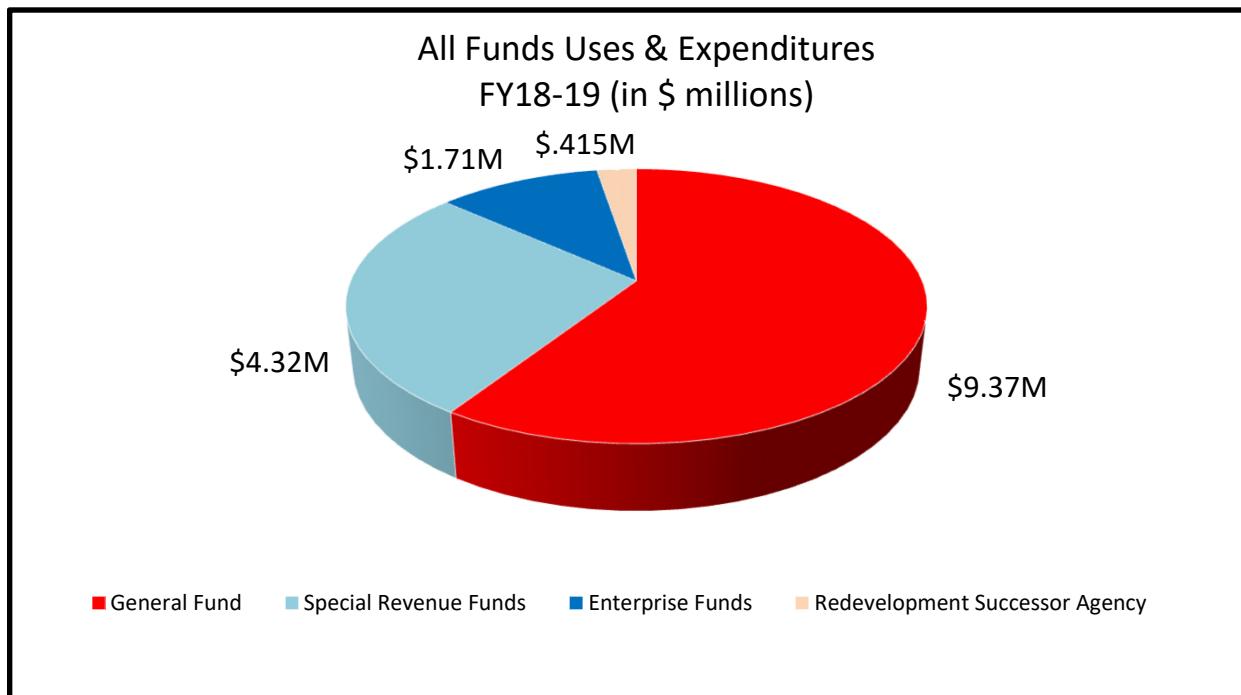
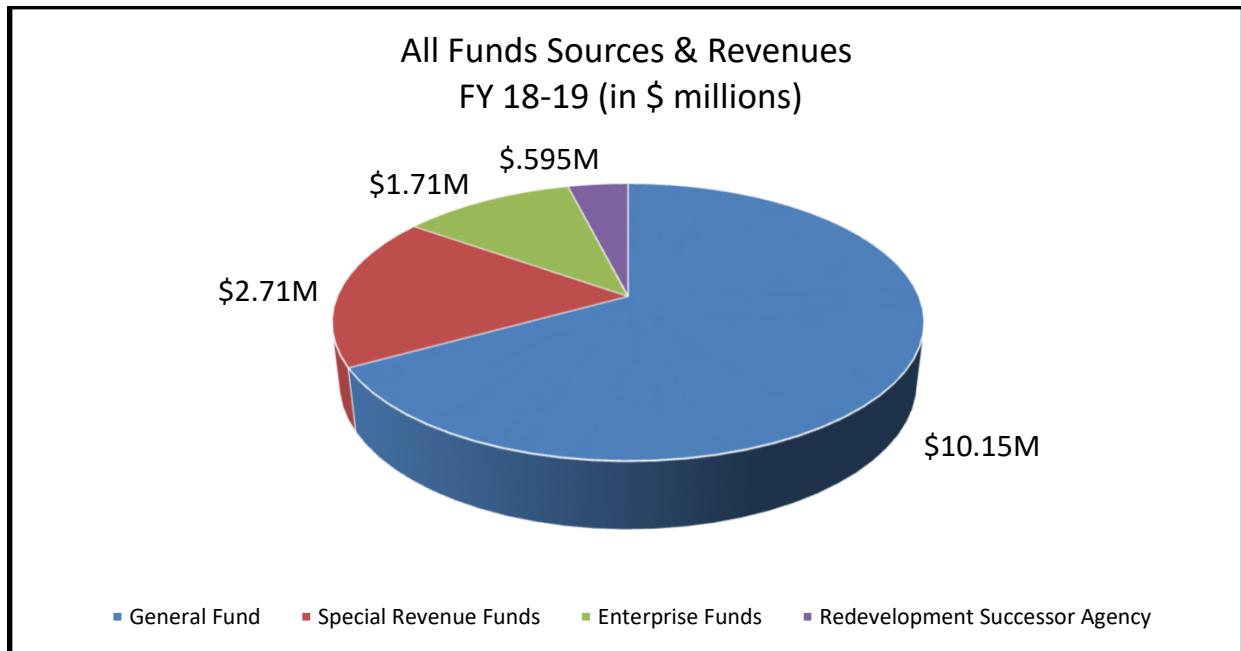
All Funds Sources & Usage

Enterprise Funds

| | Proposed 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

| | Proposed 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 |

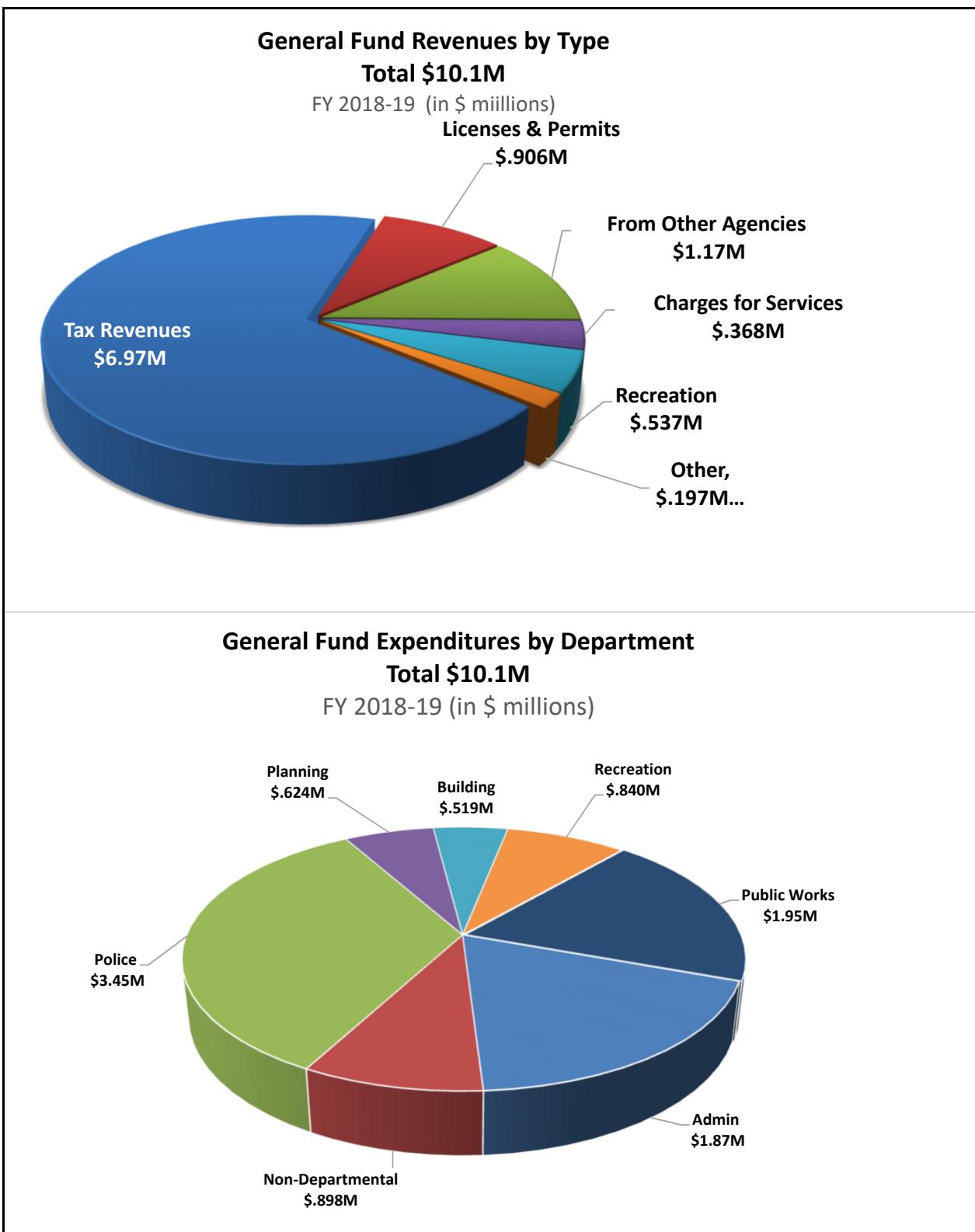


General Funds Sources & Usage

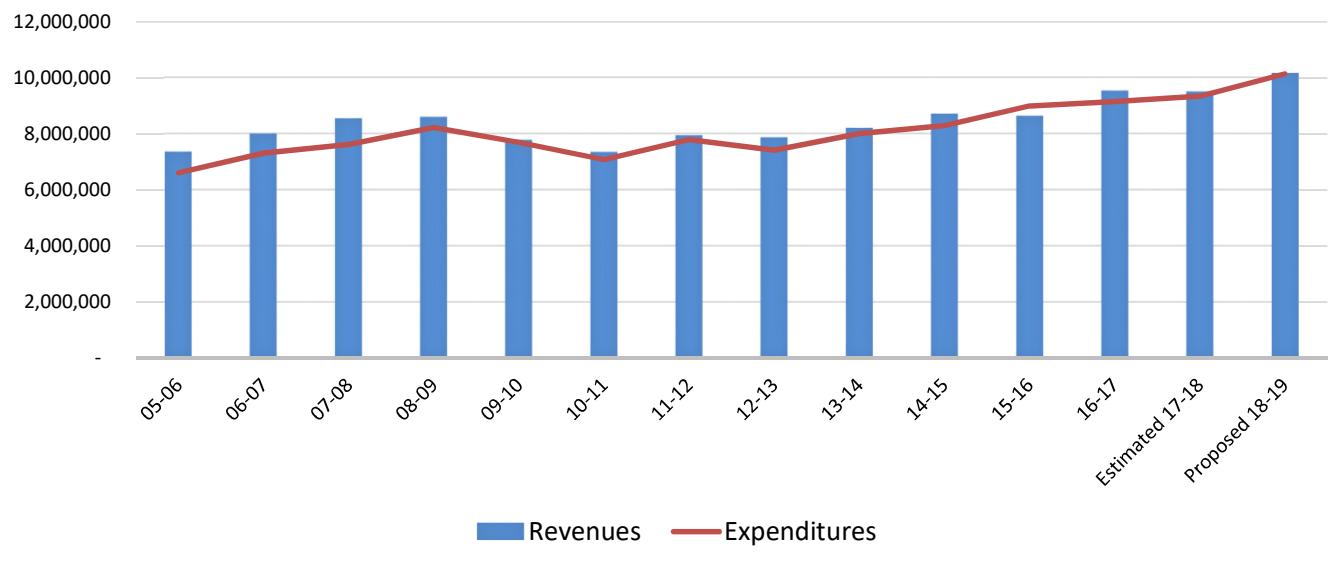
| | Proposed Budget | | Prior Year Amounts | | |
|---------------------------------|-------------------|----------------|--------------------|------------------|------------------|
| | Proposed | \$ Change | Final | Projected | |
| | Budget | From PY | Budget | Actual | Actual |
| Sources | | | | | |
| Property Tax | \$ 1,953,710 | \$ 55,910 | \$ 1,897,800 | \$ 1,931,160 | \$ 1,849,980 |
| Sales Tax | 1,500,000 | 50,700 | 1,449,300 | 1,477,880 | 1,527,570 |
| Business Licenses | 182,960 | 890 | 182,070 | 182,960 | 158,800 |
| Franchise Fees | 368,250 | 6,610 | 361,640 | 339,380 | 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 | 905,990 | 352,630 | 553,360 | 684,010 | 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 |
| Gas Tax | - | - | - | - | - |
| Miscellaneous | 144,410 | 71,410 | 73,000 | 38,620 | 69,270 |
| Recreation Income | 537,240 | (12,860) | 550,100 | 562,860 | 631,530 |
| TOTAL | 10,146,290 | 567,310 | 9,578,980 | 9,483,190 | 9,517,710 |

General Funds Sources & Usage

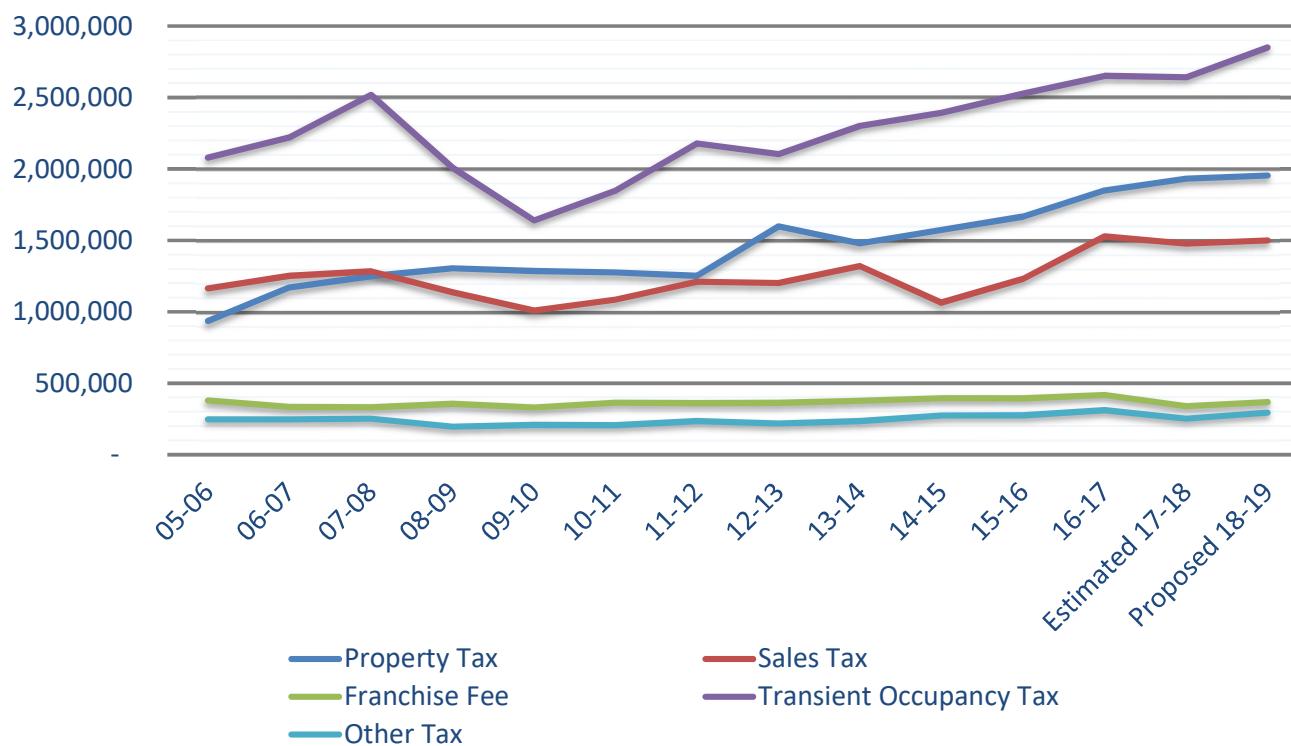
| | Proposed Budget | | | Prior Year Amounts | | |
|---|-----------------|------------|--|--------------------|------------|------------|
| | Proposed | \$ Change | | Final | Projected | |
| | Budget | From PY | | Budget | Actual | Actual |
| <u>Uses</u> | | | | | | |
| City Council | \$ 90,280 | \$ (3,030) | | \$ 93,310 | \$ 80,470 | \$ 94,470 |
| City Manager | 673,150 | 136,370 | | 536,780 | 487,530 | 429,390 |
| City Treasurer | 5,410 | (20) | | 5,430 | 5,200 | 3,530 |
| Finance | 683,170 | 3,780 | | 679,390 | 642,250 | 553,840 |
| City Attorney | 171,000 | 12,000 | | 159,000 | 155,330 | 161,620 |
| City Clerk | 187,400 | 8,380 | | 179,020 | 142,120 | 178,970 |
| Arts Commission | 62,670 | (4,130) | | 66,800 | 53,400 | 60,310 |
| Police | 3,446,460 | 30,930 | | 3,415,530 | 3,367,590 | 3,289,860 |
| Planning Division | 607,250 | (870) | | 608,120 | 431,590 | 514,160 |
| Building Division | 519,020 | 163,780 | | 355,240 | 475,370 | 347,650 |
| Planning Commission | 15,690 | (2,610) | | 18,300 | 3,410 | 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 | 8,330 | 10,430 |
| Recreation | 832,780 | (81,980) | | 914,760 | 940,060 | 953,980 |
| Public Works | 1,945,180 | 103,170 | | 1,842,010 | 1,645,850 | 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 | 10,145,890 | 419,440 | | 9,726,450 | 9,354,440 | 9,159,870 |
| Surplus (Deficit) | \$ 400 | \$ 147,870 | | \$ (147,470) | \$ 128,750 | \$ 357,840 |



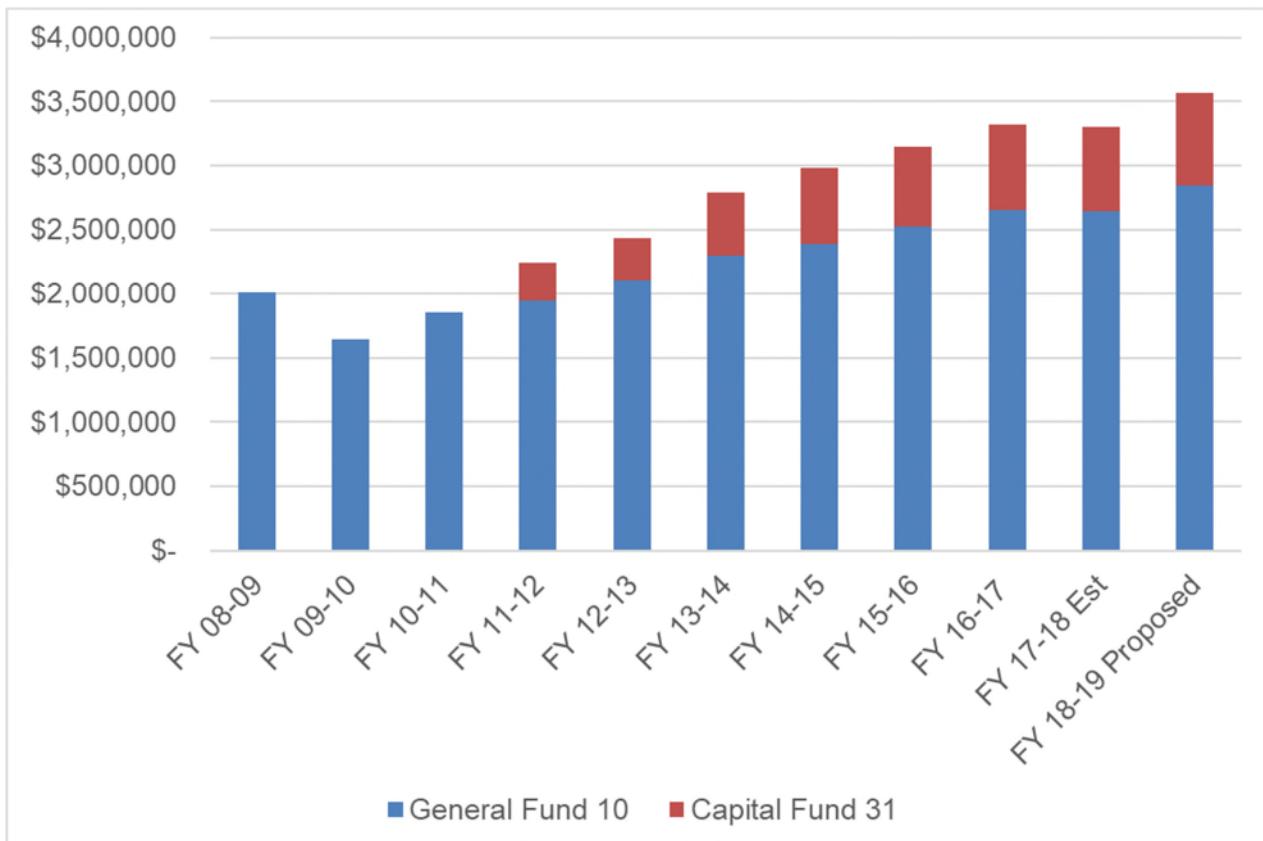
GENERAL FUND REVENUE VS EXPENDITURE TREND 13 YEARS

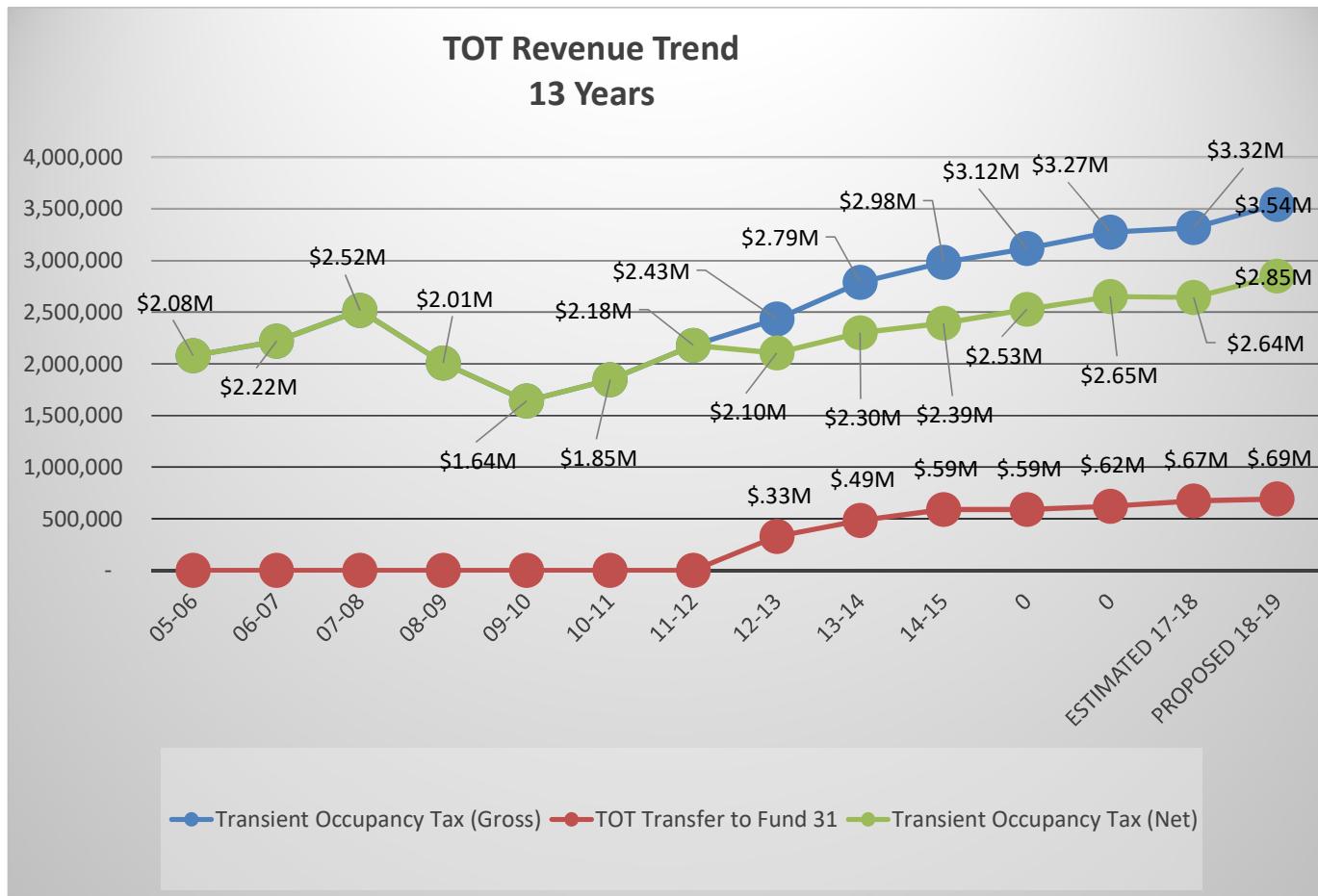


GENERAL FUND TAX REVENUES 13 YEARS



Transient Occupancy Tax Trend

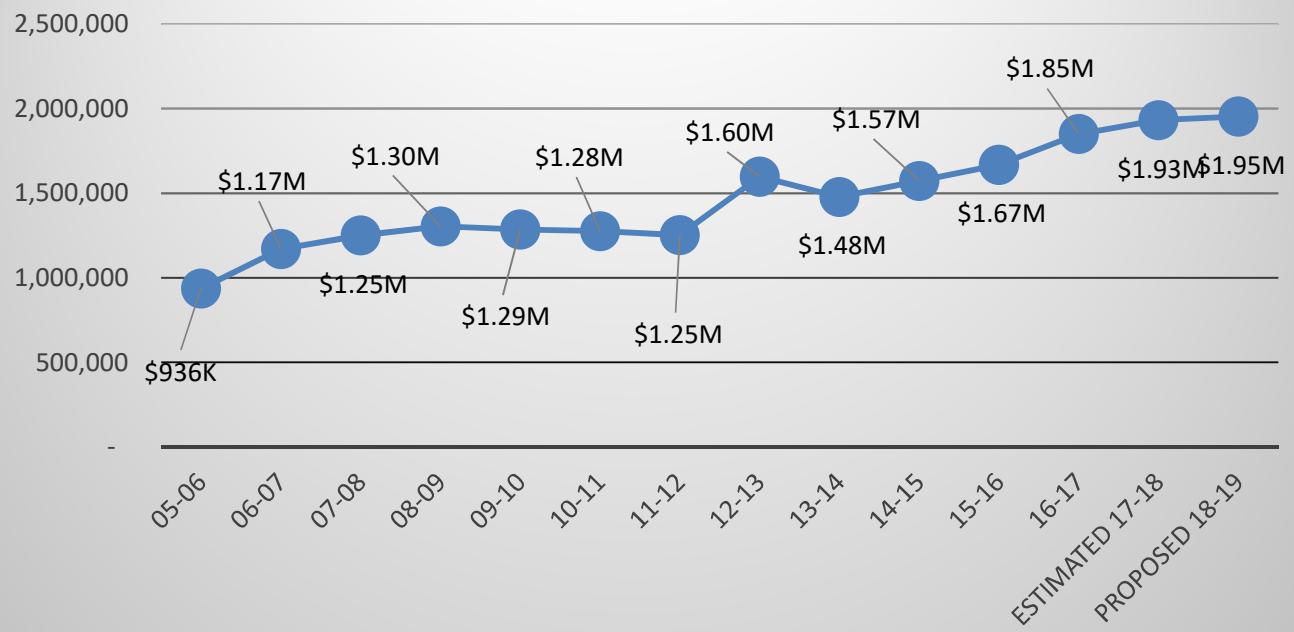




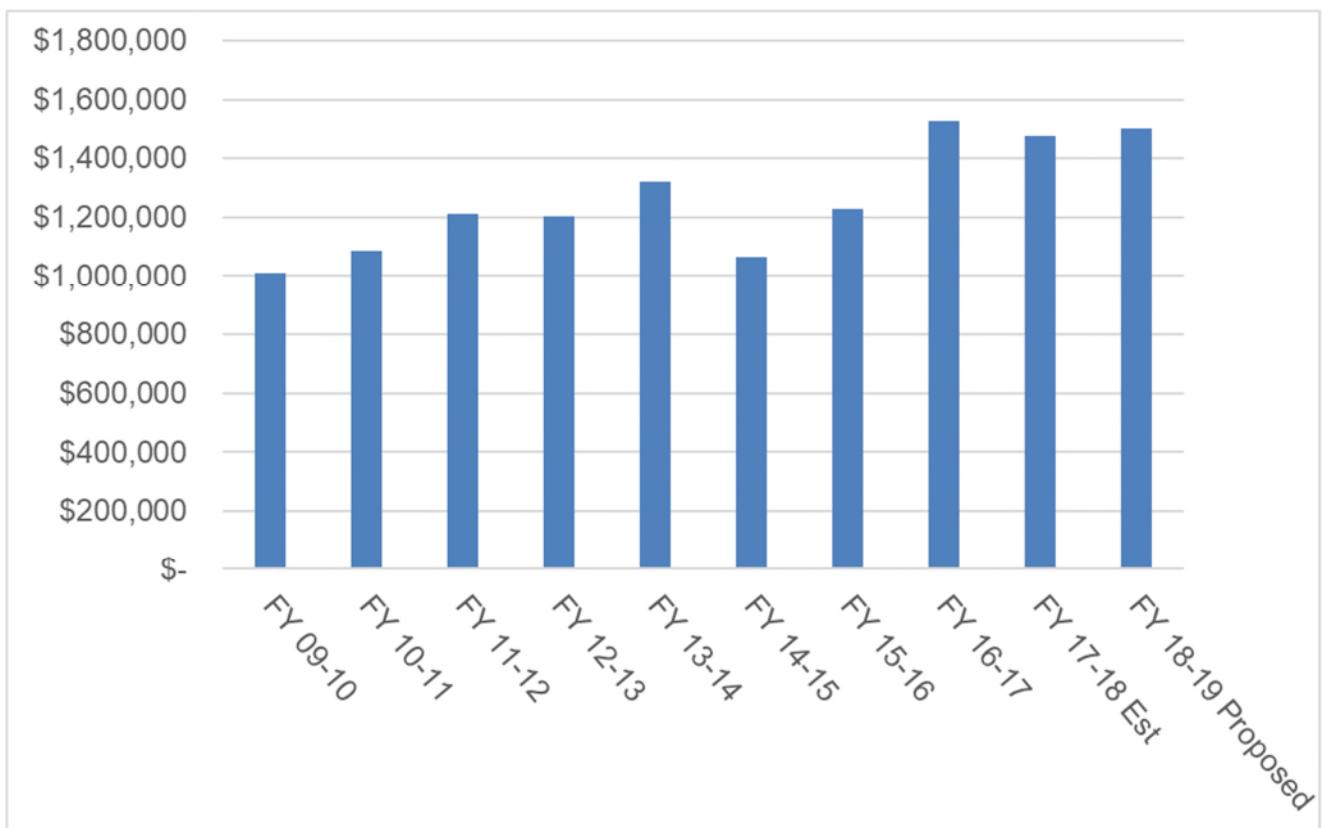
Property Tax Trend



Property Tax 13 Years



Sales Tax Trend



Sales Tax 13 Years



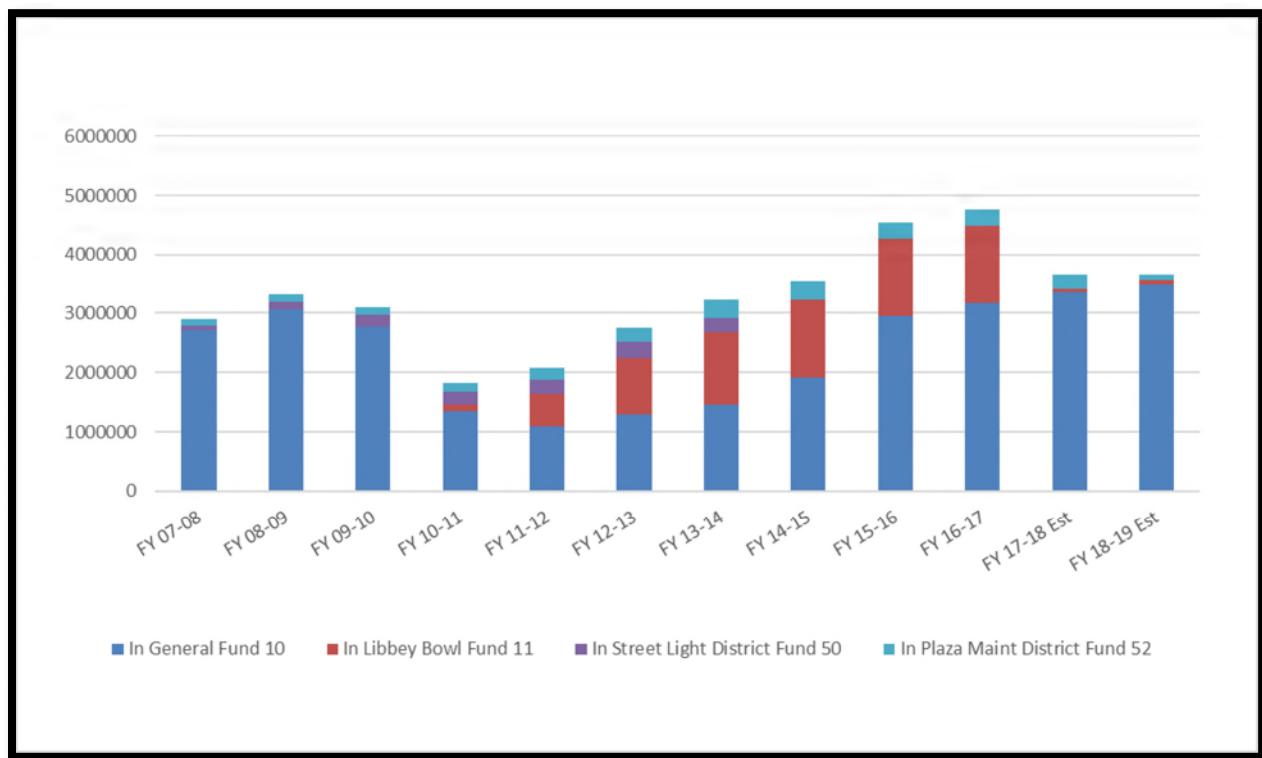
General Fund Reserve and Cash Balance

| 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.



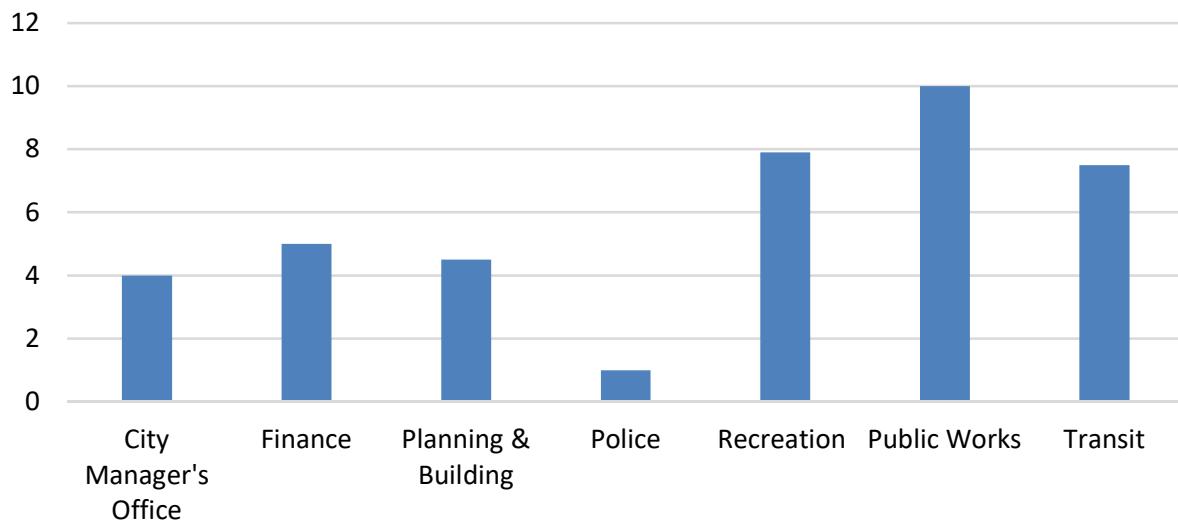
Position Summary

| 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

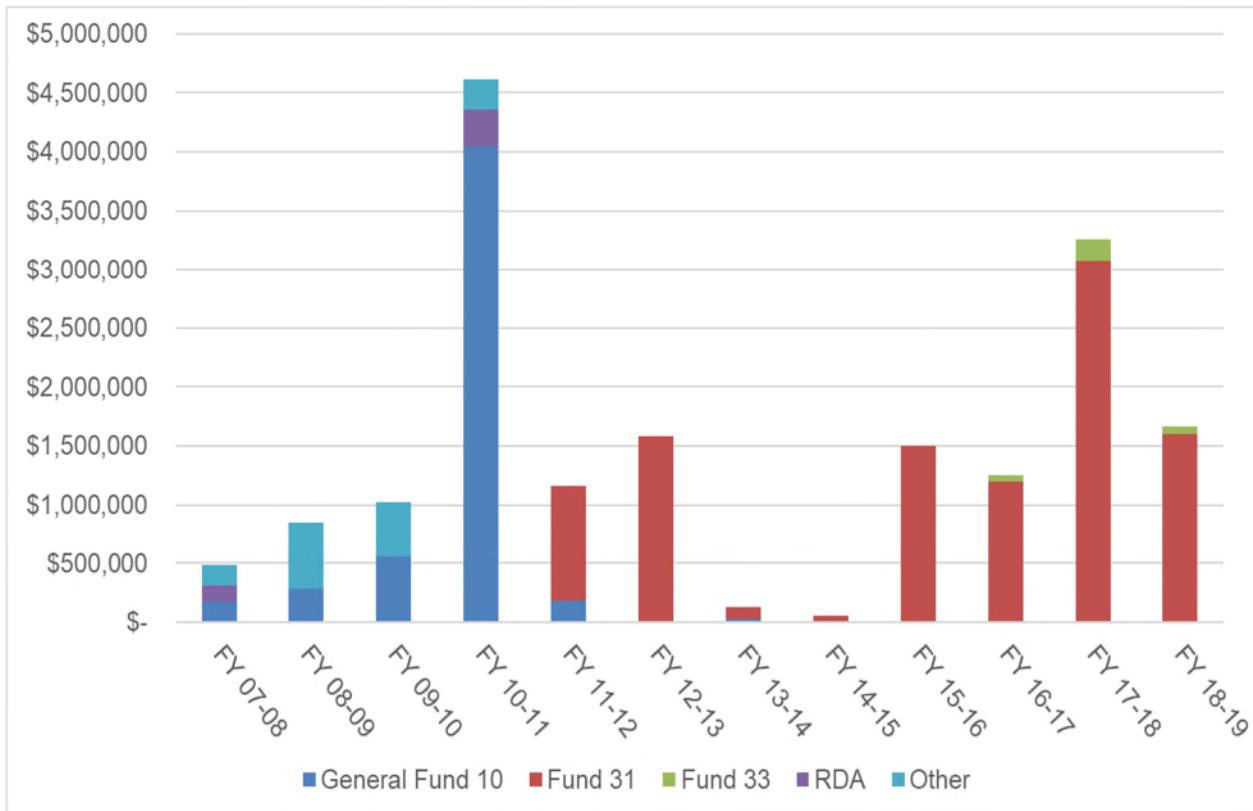
Adopted FY 18-19 *
Full-time Equivalents (FTE's)

39.9 FTE's Excluding Elected Officials

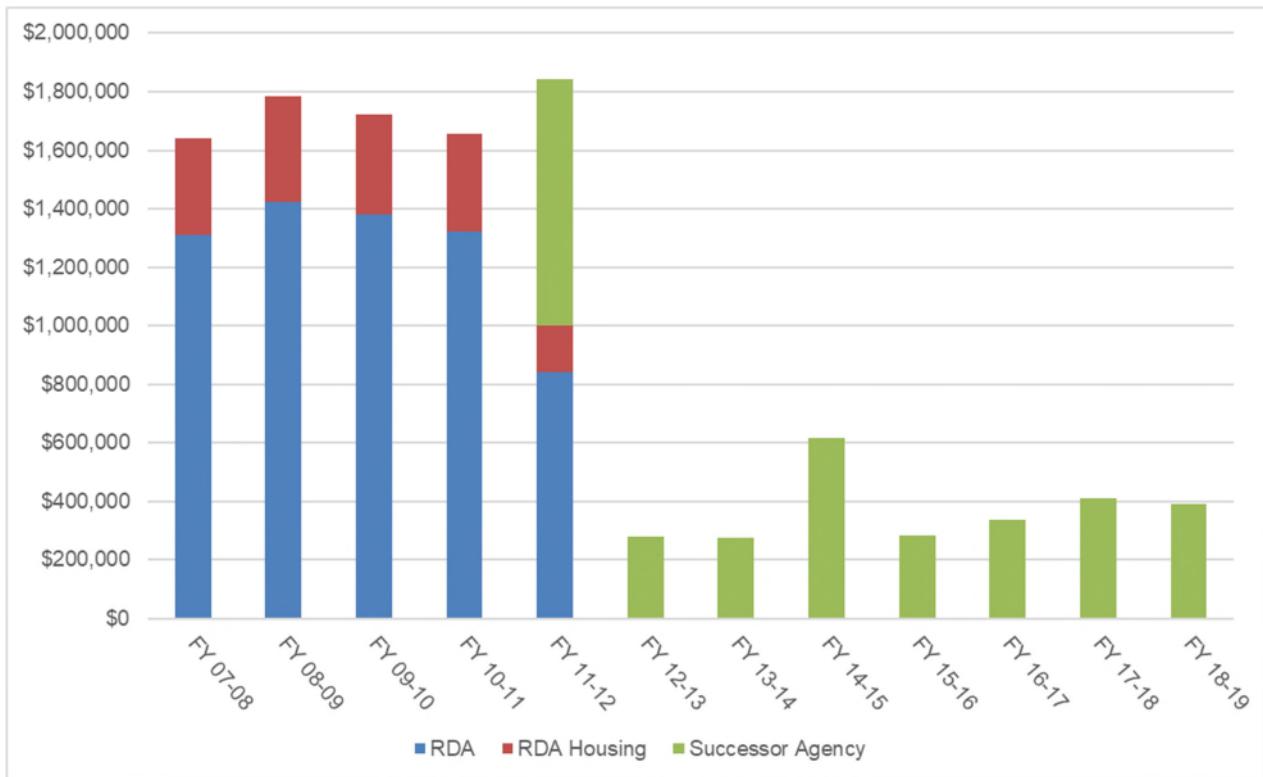


* 1 FTE = 1 Employee working 2080 hours, total hours worked by part time employees are divided by 2080 to calculate PT FTE's.

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 |



Narratives

1. Revenue – General Fund
2. Revenue - Special
3. Expenditure – Special
4. Revenue – Enterprise
5. Expenditure – Enterprise
6. Administration
7. Police
8. Community Development
9. Recreation
10. Public Works
11. 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.

Revenue – 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.

TDA, Article 8A, Street and Roads Fund (027) - There will be no further expenditures or revenues in this fund.

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.

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Revenue – 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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Expenditures - Enterprise

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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.

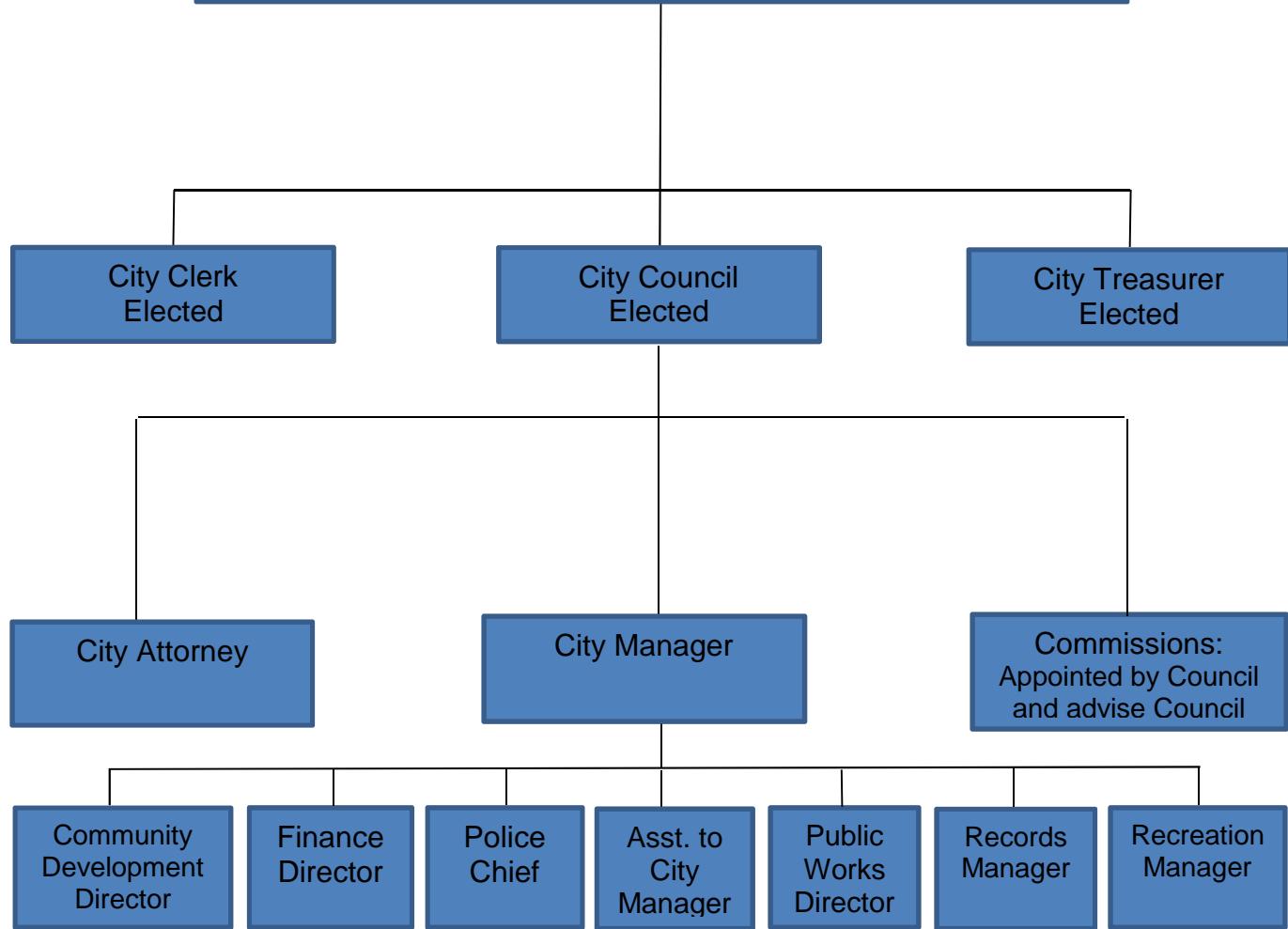
Code Compliance Division:

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.

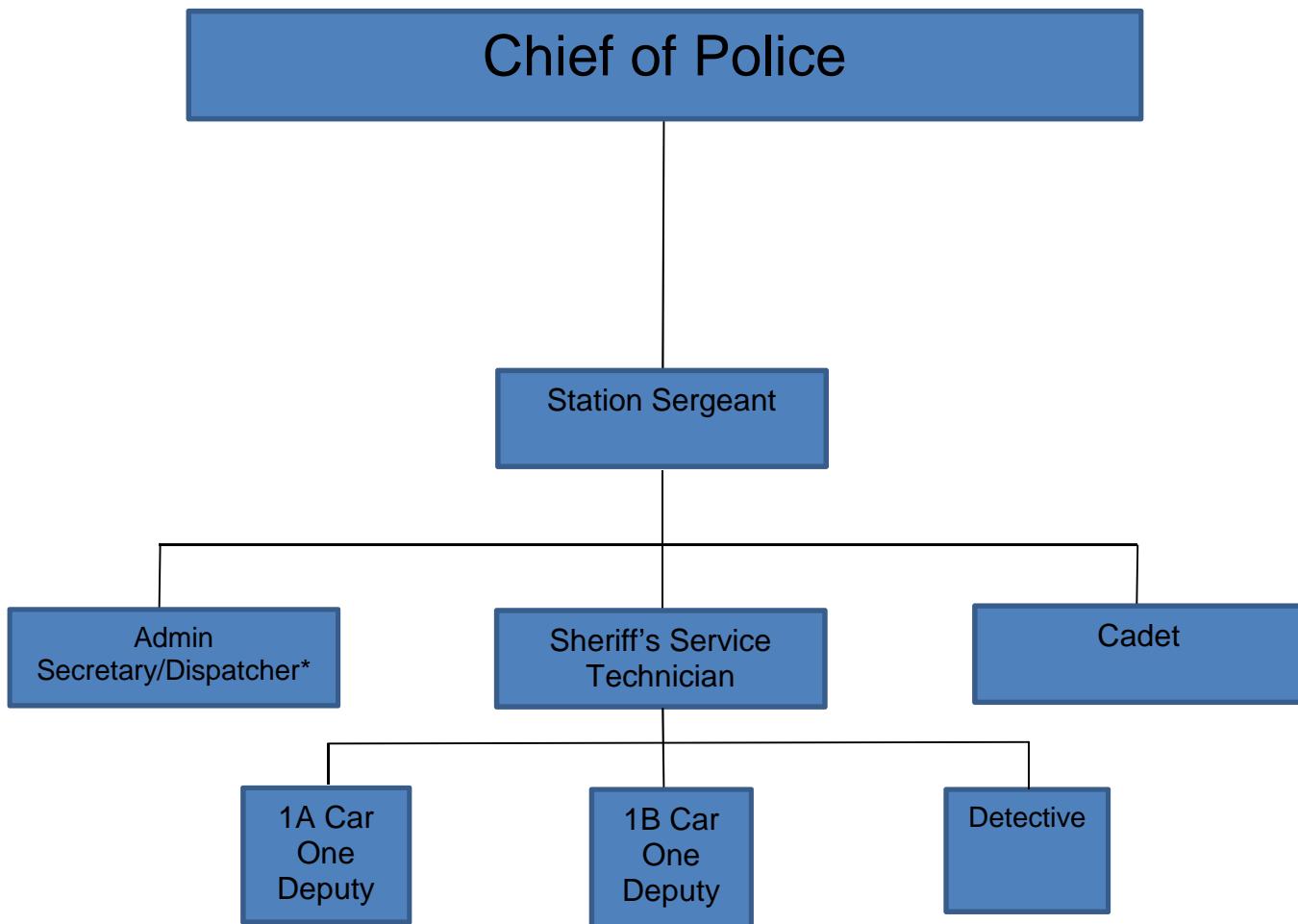
The Ventura County Sheriff's Office is comprised of four divisions. An Assistant Sheriff oversees Detention Services and Support Services while another Assistant Sheriff oversees Patrol Services and Special Services.

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

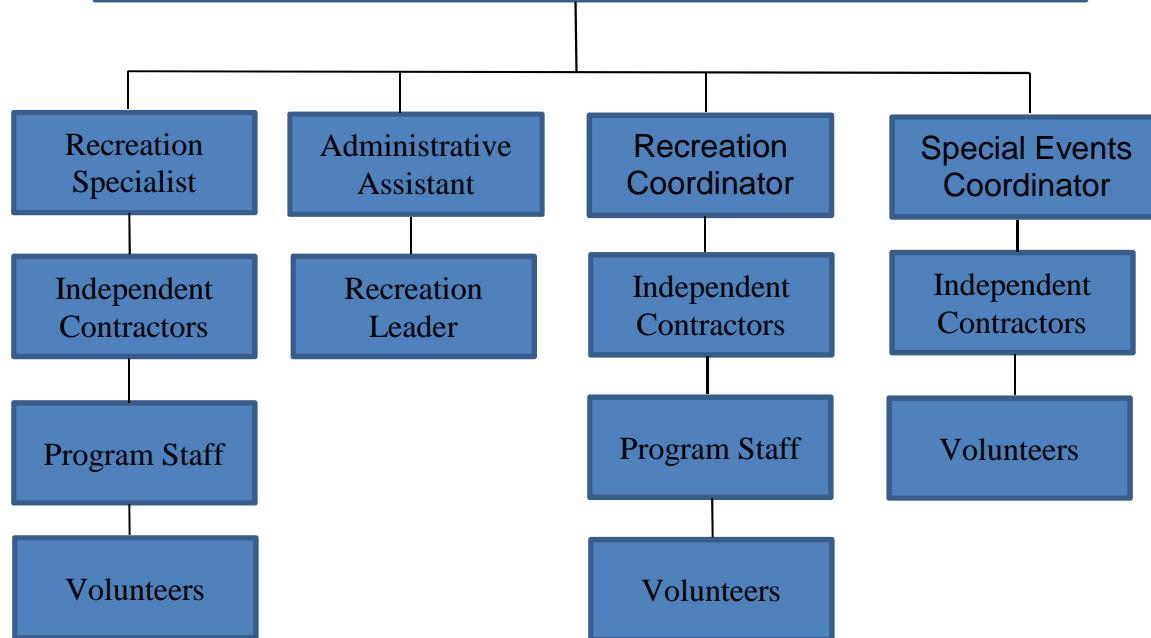
The Recreation Department is responsible for planning, organizing, implementing and evaluating recreational programs and activities for the community. The role of the Recreation Department personnel is to plan, schedule and take reservations for many different programs, classes, camps and events. They 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.

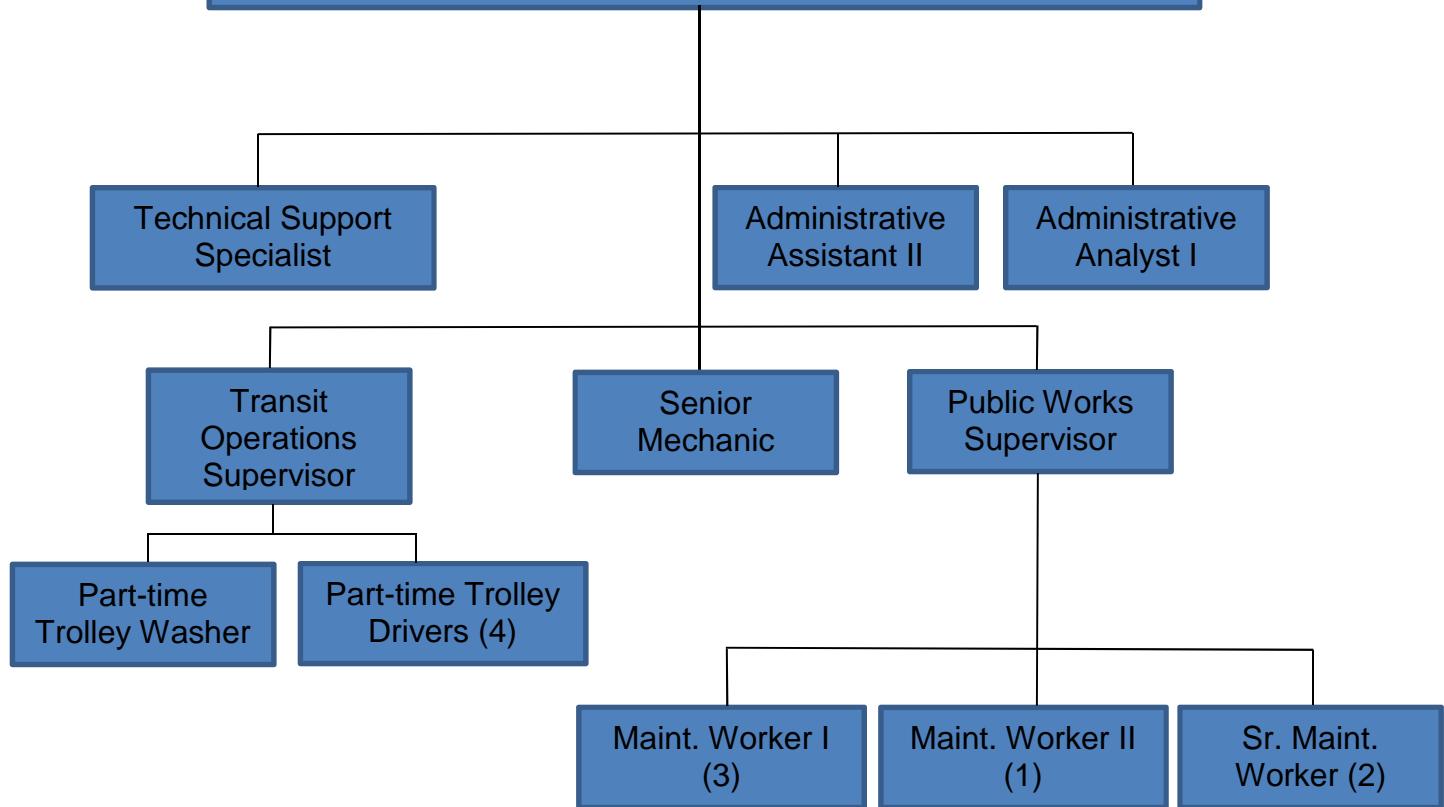
Nordhoff Cemetery

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 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | % change | | | Prior & Current Year Information | | |
|-------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|-----------------|---------------------|-----------------------|----------------------------------|--------------------|--|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance | Actual FY 17-18 | Actual FY 16-17 | |
| | | GENERAL FUND | | | | | | | | |
| REVENUES | | | | | | | | | | |
| | Tax Revenues | | | | | | | | | |
| 010-9301-1010-101 | Secured Property Tax | \$ 1,683,180 | \$ 61,960 | \$ 213,880 | 14.56% | \$ 1,469,300 | \$ 60,741 | \$ 180,880 | \$ 1,468,980 | |
| 010-9301-1010-102 | Unsecured Property Tax | 20,000 | (14,680) | 5,070 | 8.91% | 56,890 | 33,643 | 3,851 | 50,240 | |
| 010-9301-1010-103 | Supplemental Taxes | 47,710 | 25,850 | -42.33% | 34,680 | 46,771 | (19,669) | (1,037) | 32,930 | |
| 010-9301-1010-104 | RDA Pass Through Prop Tax | (20,000) | - | 118.25% | 21,860 | (19,669) | 157,706 | 24,911 | 19,310 | |
| 010-9301-1010-107 | Admin Cost / Ventura County | 60,860 | (174,210) | 0.00% | (20,000) | 335,070 | - | 331 | (18,060) | |
| 010-9301-1010-108 | RPTTF Residential Distribution | - | - | -51.99% | - | - | - | (177,364) | 296,530 | |
| 010-9301-1010-201 | Interest Apportionmt/Prop Tax | 1,953,710 | 55,910 | 2.95% | - | - | 1,779 | 1,779 | 50 | |
| | Property Tax Total | 1,378,160 | 6,860 | 0.50% | 1,897,800 | 1,931,165 | - | 33,365 | 1,849,980 | |
| | Sales Tax | 121,840 | 43,840 | 56.21% | 78,000 | 121,436 | (14,852) | 43,436 | 1,405,080 | |
| 010-9301-1011-100 | Sales Tax | 1,500,000 | 50,700 | 3.50% | 1,449,300 | 1,477,884 | - | 28,584 | 1,527,570 | |
| 010-9301-1011-104 | Psa/172 Money-1/2% Sales Tx | Sales Tax Total | | | | | | | | |
| | Business Licenses | | | | | | | | | |
| 010-9301-1025-000 | Business Licenses | 64,960 | 1,090 | 0.67% | 163,870 | 160,075 | (3,795) | 139,940 | | |
| 010-9301-1025-001 | Bus Lic Application/renewal | 17,000 | - | 0.00% | 17,000 | 16,805 | (195) | 15,880 | | |
| 010-9301-1025-002 | Business Licenses Penalties | - | - | - | - | 5,081 | 5,081 | 5,081 | 2,220 | |
| 010-9301-1025-005 | Bus Lic /SB11186 \$1 State Fee | 1,000 | (200) | -16.67% | 1,200 | 1,018 | (182) | 760 | | |
| 010-9301-1025-010 | Bus Lic/Collection & PY | - | - | - | - | (22) | (22) | - | | |
| | Business License Total | 82,960 | 890 | 0.49% | 182,070 | 182,956 | - | 886 | 158,800 | |
| | Franchisee Fees | | | | | | | | | |
| 010-9301-1026-105 | So California Edison | 99,960 | - | 0.00% | 99,960 | 83,885 | (16,075) | 89,760 | | |
| 010-9301-1026-106 | So California Gas | 33,290 | - | 0.00% | 33,290 | 21,981 | (11,309) | 20,560 | | |
| 010-9301-1026-108 | Time Warner Cable/b4adelphia | 98,500 | 100 | 0.10% | 98,490 | 98,495 | 95 | 97,250 | | |
| 010-9301-1026-110 | EJ Harrison | 103,000 | 6,510 | 6.75% | 96,490 | 103,732 | 7,242 | 91,720 | | |
| 010-9301-1026-111 | Roll-offs Harrison | 11,850 | - | 0.00% | 11,850 | 11,132 | (718) | 11,790 | | |
| 010-9301-1026-113 | AT & T Mobility | 6,650 | - | 0.00% | 6,650 | 5,158 | (1,492) | 6,300 | | |
| 010-9301-1026-128 | Cable Companies 1% Peg Fees | 15,000 | - | 0.00% | 15,000 | 15,000 | - | - | 280 | |
| | Franchisee Fees Total | 368,250 | 6,610 | 1.83% | 361,640 | 339,382 | (22,258) | 417,540 | | |
| | Transient Occupancy Tax | | | | | | | | | |
| 010-9301-1027-000 | Transient Occupancy Tax | 3,562,510 | 103,760 | 3.00% | 3,458,750 | 3,300,236 | (158,514) | 3,347,730 | | |
| 010-9301-1027-001 | - | (11,530) | - | -100.00% | 11,530 | 1,279 | (10,251) | (26,250) | | |
| 010-9301-1027-002 | Trans Occupancy Tx Late Fees | - | - | - | - | 589 | 589 | - | | |
| 010-9301-1027-999 | Transient Occupancy-to Fd 31 | (712,500) | (20,750) | 3.00% | (691,750) | (660,047) | 31,703 | (669,210) | | |
| | Transient Occupancy Total | 2,850,010 | 71,480 | 2.57% | 2,778,530 | 2,642,057 | (136,473) | 2,652,270 | | |
| | Documentary Stamp Tax | | | | | | | | | |
| 010-9301-1030-000 | Documentary Stamp Tax | 112,880 | - | 0.00% | - | 112,880 | 74,477 | (38,403) | 101,770 | |
| | Documentary Stamp Tax Total | 112,880 | - | 0.00% | - | 112,880 | 74,477 | (38,403) | 101,770 | |
| | Total Tax Revenues | 6,967,810 | 185,590 | 2.74% | - | 6,782,220 | 6,647,921 | (134,299) | 6,707,930 | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|---|-----------------|-----------------|----------------|----------------------------------|----------------|-----------------|
| | | FY 18-19 | | % change | Final | Projected | Projected |
| | | Proposed | From PY | From PY | Budget | Actual | Variance |
| | | Budget | Budget | Budget | FY 17-18 | FY 17-18 | FY 16-17 |
| 010-9302-1053-000 | Energy Fee | 13,170 | 8,760 | 198.64% | 4,410 | 12,913 | 8,503 |
| 010-9302-1053-020 | Inspection fee | 510 | 510 | 100.00% | - | 497 | 497 |
| 010-9302-1054-000 | Tree Permits | 12,000 | 8,750 | 269.23% | 3,250 | 6,668 | 3,418 |
| 010-9302-1055-000 | Home Occupation Permits | 580 | 150 | 34.88% | 430 | 570 | 140 |
| 010-9302-1056-000 | Building Allocations | 3,050 | - | 0.00% | 3,050 | 270 | (2,780) |
| 010-9302-1058-000 | Household Haz. Residential | 14,290 | - | 0.00% | 14,290 | 14,090 | (200) |
| 010-9302-1060-000 | Planning Fees | 121,570 | 92,330 | 315.77% | 29,240 | 20,246 | (8,994) |
| 010-9302-1060-001 | Plan filing fees | 2,000 | 1,100 | 122.22% | 900 | 1,380 | 480 |
| 010-9302-1061-000 | Building & Safety Permits | 335,410 | 158,080 | 89.14% | 177,330 | 322,160 | 144,830 |
| 010-9302-1061-020 | Building Permits/GemMaintSurChg | 140 | 40 | 40.00% | 100 | 140 | 40 |
| 010-9302-1062-000 | Sign Permits | 2,270 | (1,730) | -43.25% | 4,000 | 2,228 | (1,773) |
| 010-9302-1063-000 | Encroach Permit/Banner Fees | 50,000 | 4,310 | 9.43% | 45,690 | 62,280 | 16,590 |
| 010-9302-1063-001 | Traffic Mitigation-Ojai Share | 16,330 | - | 0.00% | 16,330 | 5,582 | (10,748) |
| 010-9302-1063-002 | Traffic Mitigation-VCityShare | 290 | 170 | 141.67% | 120 | 282 | 62 |
| 010-9302-1063-006 | Technical Surcharge | 27,800 | 15,800 | 131.67% | 12,000 | 27,256 | 15,256 |
| 010-9302-1063-007 | General Plan Maintenance Fees | 91,190 | 51,190 | 127.98% | 40,000 | 89,404 | 49,404 |
| 010-9302-1063-999 | Developer Fees/Contra Account | (41,190) | (41,190) | 100.00% | - | (89,404) | (89,404) |
| 010-9302-1065-000 | Plan Check Fees | 223,440 | 74,360 | 49.88% | 219,060 | 69,980 | 120,320 |
| 010-9302-1083-000 | Filming Permits | 3,140 | - | 0.00% | 3,140 | 2,190 | (950) |
| 010-9302-2000-000 | Trust Fund 80 Receipts | 67,880 | (32,120) | -32.12% | 100,000 | 66,550 | (33,450) |
| 010-9302-2000-100 | Rev Earned From Trust Funds | 30,000 | (20,000) | -40.00% | 50,000 | - | (50,000) |
| 010-9302-2000-999 | TrustReceipts/DpstToFd 80 | (67,880) | 32,120 | -32.12% | (100,000) | (80,350) | 19,650 |
| | Total Licenses & Permits | 905,990 | 352,630 | 63.73% | 553,360 | 684,010 | 130,650 |
| | Fines, Forfeitures & Penalties | | | | | | 483,990 |
| 010-9303-1018-000 | Vehicle Fines & Penalties | 11,060 | - | 0.00% | 11,060 | 9,125 | (1,935) |
| 010-9303-1020-000 | Parking Citations | 1,280 | 50 | 4.07% | 1,230 | 1,258 | 28 |
| 010-9303-1020-999 | Parking Cit Due To Vta Co | (230) | 40 | -14.81% | (270) | (226) | 45 |
| 010-9303-1021-050 | Admin Remedy Fines | 170 | (14,470) | -98.84% | 14,640 | 164 | (14,476) |
| | Total Fines, Forfeitures & Penalties | 12,280 | (14,380) | -53.94% | 26,660 | 10,322 | (16,338) |
| | Use of Money / Property | | | | | | 28,170 |
| 010-9304-1033-000 | Interest Income | 40,000 | 20,000 | 100.00% | 20,000 | 9,650 | (10,350) |
| | Total Use of Money / Property | 40,000 | 20,000 | 100.00% | 20,000 | 9,650 | (10,350) |
| | Revenue From Other Agencies | | | | | | 55,320 |
| 010-9305-1015-000 | Motor Vehicle In Lieu (Increases in tandem with property tax) | 857,560 | 29,930 | 3.62% | 827,630 | 832,581 | 4,951 |
| 010-9305-1022-000 | Homeowners Subvention(hoptr) | 15,070 | 1,590 | 11.80% | 13,480 | 15,070 | 1,590 |
| 010-9305-1043-021 | SB90 St. Mand Csts Reim-PY | 3,490 | (330) | -8.64% | 3,820 | 3,490 | (330) |
| 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) |
| 010-9305-1050-000 | AB 939 Fees/SRRE | 10,100 | (39,390) | -26.53% | 148,490 | 109,090 | (39,400) |
| 010-9305-1096-005 | Special Event Police Services | 6,000 | 550 | 10.09% | 5,450 | 21,570 | 16,120 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|-----------------|----------|----------|----------------------------------|-----------|-----------|
| | | FY 18-19 | | % change | Final | Projected | Projected |
| | | Proposed | Budget | From PY | Budget | Actual | Variance |
| 010-9309-1660-011 | Youth Soccer | 5,000 | - | 0.00% | 5,000 | 5,000 | |
| 010-9309-1660-012 | Youth Flag Football | 2,500 | (2,000) | -44.44% | 4,500 | (4,500) | 5,130 |
| 010-9309-1660-013 | Youth Dodgeball | - | (400) | -100.00% | 400 | (400) | 5,230 |
| 010-9309-1660-014 | Youth Basketball | 28,130 | 5,130 | 22.30% | 23,000 | 28,130 | 220 |
| 010-9309-1660-015 | Youth Ultimate Frisbee | - | - | | - | 5,30 | 24,150 |
| 010-9309-1660-016 | Adult Basketball | 2,000 | (1,500) | -42.86% | 3,500 | 20 | 60 |
| 010-9309-1660-020 | Gymnastics | 78,750 | 750 | 0.96% | 78,00 | 76,580 | 3,000 |
| 010-9309-1660-021 | CPR/First Aid Program | - | - | | - | (3,480) | 86,110 |
| 010-9309-1660-036 | Drop-in Sports | 4,410 | 410 | 10.25% | 4,00 | - | - |
| 010-9309-1660-045 | After School Program | 54,650 | (25,350) | -31.69% | 80,00 | 4,410 | 6,130 |
| | Recreation Program Revenue Total | 220,440 | (26,460) | -10.72% | 246,900 | 90,140 | 74,090 |
| | | | | | 246,860 | (40) | 280,560 |
| | | | | | | | |
| | Recreation Classes Revenue | | | | | | |
| | Recreation Classes Revenue | - | - | | - | 100 | 100 |
| | Tennis Program | 25,000 | - | 0.00% | 25,00 | 29,490 | 490 |
| | Basketball PTT | 3,000 | - | 0.00% | 3,000 | 2,240 | 32,560 |
| | Cartooning | 2,000 | - | 0.00% | 2,000 | 1,890 | 2,980 |
| | Driving Education | 300 | (100) | -25.00% | 400 | 230 | 2,640 |
| | Guitar | 1,500 | 500 | 50.00% | 1,000 | 2,570 | 750 |
| | Keyboarding | 1,500 | 500 | 50.00% | 1,000 | 2,300 | 440 |
| | Kid Art | - | - | | - | 1,300 | 1,030 |
| | Kung Fu - Kids & Adults | 10,000 | - | 0.00% | 10,000 | - | 50 |
| | Painting | 1,000 | 1,000 | 100.00% | - | 10,850 | 12,370 |
| | Pottery Class | 15,000 | 6,000 | 66.67% | 9,000 | 13,710 | 60 |
| | Sandcastle Music Together | - | (3,000) | -100.00% | 3,000 | (3,330) | 11,590 |
| | Social Skills | 1,500 | 300 | 25.00% | 1,200 | 1,660 | 2,900 |
| | Tai Chi Chuan | 8,000 | (2,000) | -20.00% | 10,000 | 7,110 | 460 |
| | Theater Workshop | 1,000 | 1,000 | 100.00% | - | 1,430 | 1,380 |
| | Weight Room | 13,000 | 3,000 | 30.00% | 10,000 | 13,590 | 270 |
| | Western Horsemanship | 2,500 | (1,500) | -37.50% | 4,000 | 3,450 | 14,260 |
| | Zumba Fitness | 2,000 | (500) | -20.00% | 2,500 | 1,870 | 550 |
| | Ballet | 2,000 | (2,000) | -50.00% | 4,000 | 1,060 | 1,320 |
| | Fencing | 3,500 | - | 0.00% | 3,500 | 4,440 | 940 |
| | Gardening | - | (1,600) | -100.00% | 1,600 | 1,210 | 3550 |
| | Photography | - | (500) | -100.00% | 500 | (10) | 390 |
| | Wilderness | 28,000 | 8,000 | 40.00% | 20,000 | 33,970 | 13,970 |
| | Yoga Revenue | 500 | 500 | 100.00% | - | 730 | 730 |
| | Cooking | 500 | - | 0.00% | 500 | (500) | 310 |
| | Dog Training | 4,000 | 3,000 | 300.00% | 1,000 | 5,420 | 4,420 |
| | Adult Tap | - | - | | - | - | 3,080 |
| | Recreation Classes Revenue Total | 125,800 | 12,600 | 11.13% | 113,200 | 139,250 | 210 |
| | | | | | | | 137,080 |
| | | | | | | | |
| | Recreation Other Revenues | | | | | | |
| | Ojai Day | 40,000 | - | 0.00% | 40,000 | 36,730 | 3,270 |
| | Facility Use | 36,000 | 6,000 | 20.00% | 30,000 | 36,520 | 6,520 |
| | Contracted Specialty Camps | 35,000 | - | 0.00% | 35,000 | 28,640 | (6,360) |
| | Employee Specialty Camps | 20,000 | - | 0.00% | 20,000 | 9,110 | (10,890) |
| | Dav Camo & 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) |
| | | | | | 560,100 | 562,860 | 223,870 |
| | | | | | | | 631,530 |
| | Total Recreation Program Revenues | 537,240 | (12,860) | -2.34% | 567,310 | 9,578,980 | 12,760 |
| | | | | | | | 102,651 |
| | Total Revenues - Fund 010 | 10,146,290 | 567,310 | 5.92% | | 9,681,631 | 9,517,710 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|--------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|--|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance | |
| | | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | Actual FY 16-17 | |
| 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 | 2,316 | 244 | |
| 010-1101-0021-002 | Social Security | 1,770 | - | 0.00% | 1,770 | 1,125 | 645 | |
| 010-1101-0021-003 | Icma | - | (170) | -100.00% | 170 | 167 | 3 | |
| 010-1101-0021-004 | Unemployment | - | - | - | - | - | - | |
| 010-1101-0021-005 | Workers Comp Insurance | 530 | - | 0.00% | 530 | 502 | 28 | |
| 010-1101-0021-006 | Health Insurance | 27,990 | 20 | 0.07% | 27,970 | 27,281 | 689 | |
| 010-1101-0021-007 | Life Insurance | 530 | - | 0.00% | 530 | 446 | 84 | |
| 010-1101-0021-009 | Dental Insurance | 2,930 | - | 0.00% | 2,930 | 2,668 | 262 | |
| 010-1101-0021-011 | Vision Insurance | 500 | - | 0.00% | 500 | 448 | 52 | |
| 010-1101-0021-012 | Medicare | 410 | - | 0.00% | 410 | 263 | 147 | |
| 010-1101-0021-016 | PERS Unfunded Liability | - | - | - | - | - | - | |
| 010-1101-0021-106 | Health Inst/et Emp/council | 37,590 | 220 | 0.59% | 37,370 | 35,216 | 2,154 | |
| | Fringe Benefits Total | 37,590 | 220 | 0.59% | 37,370 | 35,216 | 2,154 | |
| 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 | 255 | 745 | |
| | Contract Services Total | 2,990 | (760) | -20.27% | 3,750 | 1,895 | 1,895 | |
| Utilities | | | | | | | | |
| 010-1101-0191-000 | Electricity | 2,500 | (520) | -17.22% | 3,020 | 2,414 | 606 | |
| 010-1101-0192-000 | Natural Gas | 40 | (520) | -92.86% | 560 | 85 | 475 | |
| 010-1101-0193-000 | Water | 350 | - | 0.00% | 260 | 366 | (106) | |
| 010-1101-0193-010 | Phone/Alarm Services | - | - | 0.00% | 160 | - | 160 | |
| 010-1101-0194-000 | Telephone | 1,000 | (1,000) | -50.00% | 2,000 | 958 | 1,042 | |
| 010-1101-0194-360 | High-speed Internet Services | - | - | - | - | 634 | (634) | |
| | Utilities Total | 3,890 | (2,110) | -35.17% | 6,000 | 4,456 | 1,544 | |
| Other Expenditures | | | | | | | | |
| 010-1101-0141-000 | Training & Education | 3,500 | - | 0.00% | 3,500 | 1,990 | 1,510 | |
| | | | | | | | 3,940 | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|-------------------|-----------------------------------|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|-----------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY | Final Budget | Projected Actual | Projected Variance | Actual FY 16-17 |
| 010-1101-0141-321 | Professional / Membership Dues | 120 | - | 0.00% | 120 | 115 | 5 | 1,590 |
| 010-1101-0141-370 | City Manager/council Meeting | 250 | - | 0.00% | 250 | - | 250 | 210 |
| 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 | 995 | 405 | 2,280 |
| 010-1101-0145-308 | Ups/fedex/ Postage | 100 | - | 0.00% | 100 | 16 | 84 | 30 |
| 010-1101-0146-311 | Council Meeting Supplies | 1,500 | - | 0.00% | 1,500 | 1,403 | 97 | 1,980 |
| 010-1101-0155-005 | Auto Mileage Reimbursements | 500 | - | 0.00% | 500 | - | 500 | 120 |
| 010-1101-0205-000 | Appeal County Decisions | - | - | - | - | 2,660 | (2,660) | - |
| 010-1101-0206-000 | EDC-V/C & LAFCO | 5,000 | - | 0.00% | 5,000 | 4,102 | 898 | 3,940 |
| | Other Expenditures Total | 12,370 | (500) | -3.89% | 12,870 | 11,280 | 1,590 | 14,090 |
| | Transfer Out To Other Funds | | | | | | | |
| | Trans to Equi Replacement (33) | 4,940 | 120 | 2.49% | 4,820 | 4,820 | - | 5,560 |
| 010-1101-0900-033 | Transfer Out to Other Funds Total | 4,940 | 120 | 2.49% | 4,820 | 4,820 | - | 5,560 |
| | City Council Department Totals | 90,280 | (3,030) | -3.25% | 93,310 | 80,467 | 12,843 | 94,471 |
| | City Manager Department | | | | | | | |
| | Salaries | 267,000 | 7,430 | 2.86% | 259,570 | 243,638 | 15,932 | 185,970 |
| | Salaries - Regular | - | (11,220) | -100.00% | 11,220 | 8,465 | 2,755 | 14,400 |
| | Salaries - Part-Time | 13,340 | 60 | 0.45% | 13,280 | 4,657 | 8,623 | 8,120 |
| | Salaries - It | 280,340 | (3,730) | -1.31% | 284,070 | 256,760 | 27,310 | 208,490 |
| | Fringe Benefits | | | | | | | |
| | Pers/retirement | 38,280 | (7,170) | -15.78% | 45,450 | 35,588 | 9,862 | 28,950 |
| | Social Security | 17,380 | (1,780) | -9.29% | 19,160 | 13,419 | 5,741 | 12,400 |
| | Icma | 4,520 | (1,970) | -30.35% | 6,490 | 4,519 | 1,971 | 5,200 |
| | Unemployment | 560 | (160) | -22.22% | 720 | 764 | (44) | 740 |
| | Workers Comp Insurance | 6,130 | (480) | -7.26% | 6,610 | 6,258 | 352 | 8,280 |
| | Health Insurance | 27,690 | 4,640 | 20.13% | 23,050 | 30,588 | (7,538) | 21,530 |
| | Life Insurance | 320 | 10 | 3.23% | 310 | 797 | (487) | 210 |
| | Disability Insurance | 1,920 | (200) | -9.43% | 2,120 | 1,227 | 893 | 1,060 |
| | Dental Insurance | 2,180 | 10 | 0.46% | 2,170 | 1,642 | 528 | 1,330 |
| | Vision Insurance | 370 | - | 0.00% | 370 | 276 | 94 | 220 |
| | Medicare | 4,090 | (390) | -8.71% | 4,480 | 3,735 | 745 | 3,030 |
| | Fringe Benefits Total | 103,440 | (7,490) | -6.75% | 110,930 | 98,813 | 12,117 | 82,950 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--------------------------------|-----------------|-----------|----------|----------------------------------|-----------|-----------|
| | | FY 18-19 | | % change | Final | Projected | Projected |
| | | Proposed | \$ Change | From PY | Budget | Actual | Variance |
| 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 | 764 | 136 |
| 010-1102-0147-356 | Website Contract Svr | 300 | - | 0.00% | 300 | - | 300 |
| | Contract Services Total | 1,200 | (1,800) | -60.00% | 3,000 | 764 | 2,236 |
| | Utilities | | | | | | |
| 010-1102-0191-000 | Electricity | 1,600 | (800) | -33.33% | 2,400 | 1,448 | 952 |
| 010-1102-0192-000 | Natural Gas | 300 | (800) | -177.78% | 450 | 254 | 196 |
| 010-1102-0193-000 | Water | 220 | - | 0.00% | 220 | 220 | 0 |
| 010-1102-0194-000 | Telephone | 2,890 | - | 0.00% | 1,800 | 2,713 | (913) |
| 010-1102-0194-360 | High-speed Internet Services | 300 | (150) | -75.00% | 200 | 299 | (99) |
| | Utilities Total | 5,310 | (1,750) | -34.52% | 5,070 | 4,934 | 136 |
| | Other Expenditures | | | | | | |
| 010-1102-0125-000 | Prsnl-pers Health/adm Fees | 7,400 | 5,400 | 270.00% | 2,000 | 2,166 | (166) |
| 010-1102-0125-010 | Prsnl-pre-employnt Phys Exam | 400 | (100) | -20.00% | 500 | 364 | 136 |
| 010-1102-0125-020 | Prsnl-compliance Posters | 200 | - | 0.00% | 200 | 168 | 32 |
| 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 | - | - | - | - | 19 | (19) |
| 010-1102-0131-352 | Personnel - Advertising | 5,000 | - | 0.00% | 5,000 | 1,649 | 3,351 |
| 010-1102-0137-001 | Contingency | 140,000 | 140,000 | 100.00% | - | - | - |
| 010-1102-0138-000 | Fingerprinting Costs | - | - | - | - | 553 | (553) |
| 010-1102-0138-358 | Recruitment | 500 | - | 0.00% | 500 | 358 | 142 |
| 010-1102-0141-000 | Training & Education | 3,000 | - | 0.00% | 3,000 | 1,662 | 1,338 |
| 010-1102-0141-321 | Professional / Membership Dues | 6,000 | 5,820 | 3233.33% | 180 | 4,658 | (4,478) |
| 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 | 855 | 495 |
| 010-1102-0145-308 | Upsifedex/postage | 250 | - | 0.00% | 250 | 824 | (574) |
| 010-1102-0146-311 | Water/1st Aid/Kitchen Supplies | 520 | 20 | 4.00% | 500 | 596 | (96) |
| 010-1102-0155-005 | Auto Mileage Reimbursements | 300 | (600) | -66.67% | 900 | 139 | 761 |
| 010-1102-0206-000 | VCOG/EDC-V/C/LOCC | 11,820 | - | 0.00% | 11,820 | 10,828 | 992 |
| | Other Expenditures Total | 279,890 | 149,540 | 114.72% | 130,350 | 126,263 | 4,087 |
| | | | | | | | 125,320 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|---------------------------------|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|
| | | FY 18-19 Proposed 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 |
| 010-1104-0021-008 | Disability Insurance | 2,680 | 30 | 1.13% | 2,650 | 2,117 | 533 |
| 010-1104-0021-009 | Dental Insurance | 3,540 | - | 0.00% | 3,540 | 3,004 | 536 |
| 010-1104-0021-011 | Vision Insurance | 600 | - | 0.00% | 600 | 505 | 95 |
| 010-1104-0021-012 | Medicare | 5,670 | 50 | 0.89% | 5,620 | 5,145 | 475 |
| | Fringe Benefits Total | 179,960 | 5,290 | 3.03% | 174,670 | 172,903 | 1,767 |
| | Contract Services | | | | | | |
| 010-1104-0147-300 | Contract Serv / Acctg Services | 5,000 | - | 0.00% | 5,000 | - | 5,000 |
| 010-1104-0147-301 | Contract Serv / Audit | 29,000 | - | 0.00% | 29,000 | 26,045 | 2,955 |
| 010-1104-0147-302 | Contract Serv / Parking Cites | 150 | - | 0.00% | 150 | 66 | 84 |
| 010-1104-0147-303 | Contract Serv / Maximus (SB 90) | 1,500 | (1,500) | -50.00% | 3,000 | 1,500 | 1,500 |
| 010-1104-0147-307 | Contract Serv/ PERS - GASB 68 | - | (6,500) | -100.00% | 6,500 | 3,558 | 2,942 |
| 010-1104-0147-308 | Contract Serv/ Fee Study | - | (15,000) | -100.00% | 15,000 | 3,392 | 11,609 |
| 010-1104-0147-309 | Contract Serv/ Sales Tax | 4,500 | 4,500 | 100.00% | - | 1,000 | (1,000) |
| 010-1104-0147-310 | Contract Serv/ TOT | 7,150 | 7,150 | 100.00% | - | - | - |
| 010-1104-0147-311 | Contract Serv/ OPEB/PERS/GASB75 | 8,000 | 8,000 | 100.00% | - | 7,250 | (7,250) |
| 010-1104-0147-314 | Contract Serv / Office Machine | 2,800 | (20) | -0.71% | 2,820 | 2,498 | 322 |
| 010-1104-0147-317 | Contract Serv/Alarms | 800 | (20) | -2.44% | 820 | 764 | 56 |
| | Contract Services Total | 58,900 | (3,390) | -5.44% | 62,290 | 46,072 | 16,218 |
| | Utilities | | | | | | |
| 010-1104-0191-000 | Electricity | 4,500 | 700 | 18.42% | 3,800 | 4,625 | (825) |
| 010-1104-0192-000 | Natural Gas | 300 | 700 | 140.00% | 500 | 255 | 245 |
| 010-1104-0193-000 | Water | 370 | - | 0.00% | 270 | 366 | (96) |
| 010-1104-0194-000 | Telephone | 2,000 | - | 0.00% | 2,640 | 1,873 | 767 |
| 010-1104-0194-360 | High-speed Internet Services | 500 | (200) | -54.05% | 370 | 499 | (129) |
| | Utilities Total | 7,670 | 1,200 | 15.83% | 7,580 | 7,619 | (39) |
| | Other Expenditures | | | | | | |
| 010-1104-0129-000 | Bank & Credit Card Stmt Chggs | 7,700 | 1,700 | 28.33% | 6,000 | 5,797 | 203 |
| 010-1104-0133-000 | Miscellaneous Exp | - | - | - | - | 5 | (5) |
| 010-1104-0141-000 | Training & Education | 5,000 | - | 0.00% | 5,000 | 1,516 | 3,484 |
| 010-1104-0141-321 | Professional / Membership Dues | 1,000 | - | 0.00% | 1,000 | 886 | 114 |
| 010-1104-0141-322 | Publications | 50 | (50) | -50.00% | 100 | 35 | 65 |
| 010-1104-0144-000 | Computer Supplies / R & M | - | (2,000) | -100.00% | 2,000 | 425 | 1,575 |
| 010-1104-0145-000 | Office Supplies | 5,000 | (1,000) | -16.67% | 6,000 | 2,741 | 3,259 |
| 010-1104-0145-200 | Software License | 14,500 | - | 0.00% | 14,500 | 15,783 | (1,283) |
| 010-1104-0145-308 | Ups/fedex/ Postage | 4,000 | - | 0.00% | 4,000 | 4,465 | (465) |
| 010-1104-0146-311 | Water/1st Aid/Kitchen Supplies | 750 | (750) | -50.00% | 1,500 | 1,218 | 370 |
| 010-1104-0151-000 | Vehicle Repairs and Maint | 100 | - | 0.00% | 100 | - | 80 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------|--------------------------|-------------------------|----------------------------------|------------------|--------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 17-18 |
| 010-1104-0153-000 | Vehicle Fuel | 300 | - | 0.00% | 300 | 177 | 123 |
| 010-1104-0155-005 | Auto Mileage Reimbursements | 150 | (50) | -25.00% | 200 | - | 200 |
| | Other Expenditures Total | 38,550 | (2,150) | -5.28% | 40,700 | 32,112 | 8,588 |
| | Transfer Out To Other Funds | | | | | | |
| 010-1104-0900-033 | Trans to Equi Replacement (33) tech | 4,950 | (1,860) | -27.31% | 6,810 | 6,810 | - |
| 010-1104-0900-033 | Trans to Equi Replacement (33) veh | 2,000 | 2,000 | 100.00% | - | - | - |
| | Transfer Out to Other Funds Total | 6,950 | 140 | 2.06% | 6,810 | 6,810 | - |
| | Finance Department Totals | 683,170 | 3,780 | 0.56% | 679,390 | 642,253 | 37,137 |
| | | | | | | | 553,840 |
| | City Attorney Department | | | | | | |
| | Contract Services | 159,000 | 15,000 | 10.42% | 144,000 | 1,591 | 142,409 |
| | Contract Serv / Retainer | 12,000 | (3,000) | -20.00% | 15,000 | 126,626 | (111,626) |
| | General Consulting Services | - | - | - | - | 1,438 | (1,438) |
| | Misdemeanors | - | - | - | - | 123 | (123) |
| | Real Property Issues | - | - | - | - | 49 | (49) |
| | Brown Act Issues | - | - | - | - | 313 | (313) |
| | Litigation Support | - | - | - | - | 25 | (25) |
| | Golden State Water Issues | - | - | - | - | 23,390 | (23,390) |
| | Employee Hndbk&Prsmnl Issues | - | - | - | - | 197 | (197) |
| | RDA Successor Issue | - | - | - | - | 394 | (394) |
| | Tourism Issues | - | - | - | - | 148 | (148) |
| | Zoning Ordinance Update | - | - | - | - | 837 | (837) |
| | Transient Rental Issues | - | - | - | - | 197 | (197) |
| | Community Development Dept. | - | - | - | - | - | - |
| | Contract Services Total | 171,000 | 12,000 | 7.55% | 159,000 | 155,325 | 3,675 |
| | City Attorney Department Totals | 171,000 | 12,000 | 7.55% | 159,000 | 155,325 | 3,675 |
| | | | | | | | 161,620 |
| | City Clerk/Records Manager | | | | | | |
| | Salaries | 100,090 | 14,970 | 17.59% | 85,120 | 76,016 | 9,104 |
| | Salaries - Regular | 4,610 | 410 | 9.76% | 4,200 | 3,266 | 934 |
| | Salaries - Part-time | 4,200 | 80 | 1.94% | 4,120 | 3,150 | 970 |
| | Salaries- Special | - | (9,790) | -100.00% | 9,790 | 5,907 | 3,883 |
| | Salaries Total | 108,900 | 5,670 | 5.49% | 103,230 | 88,339 | 14,891 |
| | Fringe Benefits | 7,330 | 240 | 3.39% | 7,090 | 6,166 | 924 |
| | Pers/retirement | | | | | | 5,120 |
| 010-1107-0011-000 | | | | | | | 44,690 |
| 010-1107-0012-000 | | | | | | | 3,160 |
| 010-1107-0013-000 | | | | | | | 4,730 |
| 010-1107-0014-000 | | | | | | | 7,480 |
| | | | | | | | 60,060 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|-------------------|--------------------------------|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|-----------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY | Final Budget | Projected Actual | Projected Variance | Actual FY 16-17 |
| 010-1107-0021-002 | Social Security | 6,750 | 350 | 5.47% | 6,400 | 5,523 | 877 | 3,770 |
| 010-1107-0021-003 | Icma | 180 | 180 | 100.00% | - | 177 | (177) | 230 |
| 010-1107-0021-004 | Unemployment | 630 | 30 | 5.00% | 600 | 336 | 264 | 290 |
| 010-1107-0021-005 | Workers Comp Insurance | 2,660 | 90 | 3.50% | 2,570 | 2,433 | 137 | 1,840 |
| 010-1107-0021-006 | Health Insurance | 12,690 | (60) | -0.47% | 12,750 | 8,898 | 3,852 | 5,840 |
| 010-1107-0021-007 | Life Insurance | 220 | (20) | -8.33% | 240 | 122 | 118 | 60 |
| 010-1107-0021-008 | Disability Insurance | 590 | (90) | -13.24% | 680 | 419 | 261 | 350 |
| 010-1107-0021-009 | Dental Insurance | 960 | (10) | -1.03% | 970 | 723 | 247 | 500 |
| 010-1107-0021-011 | Vision Insurance | 160 | - | 0.00% | 160 | 122 | 38 | 80 |
| 010-1107-0021-012 | Medicare | 1,590 | 90 | 6.00% | 1,500 | 1,292 | 208 | 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 | - | - | - | - | 430 | (430) | 72,280 |
| 010-1107-0147-304 | Contract Serv/ Code Update | 2,500 | 1,500 | 150.00% | 1,000 | 4,317 | (3,317) | 1,260 |
| 010-1107-0147-314 | Contract Serv/ Office Machine | 800 | - | 0.00% | 800 | 749 | 51 | 940 |
| 010-1107-0147-317 | Contract Serv/Alarms | 150 | - | 0.00% | 150 | 255 | (105) | 250 |
| | Contract Services Total | 3,450 | 1,500 | 76.92% | 1,950 | 5,750 | (3,800) | 74,730 |
| | Utilities | | | | | | | |
| 010-1107-0191-000 | Electricity | 650 | - | 0.00% | 650 | 724 | (74) | 730 |
| 010-1107-0192-000 | Natural Gas | 100 | - | 0.00% | 100 | 85 | 15 | 100 |
| 010-1107-0193-000 | Water | 100 | 60 | 150.00% | 40 | 110 | (70) | 220 |
| 010-1107-0194-000 | Telephone | 350 | (70) | -16.67% | 420 | 353 | 67 | 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 | 1,371 | (101) | 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 | 4,264 | 236 | 5,050 |
| 010-1107-0132-000 | Elections | 13,200 | 12,200 | 1220.00% | 1,000 | 291 | 709 | 8,610 |
| 010-1107-0141-000 | Training & Education | 900 | (600) | -40.00% | 1,500 | 106 | 1,394 | 370 |
| 010-1107-0141-321 | Professional / Membership Dues | 200 | (100) | -33.33% | 300 | 581 | (281) | 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 | 909 | 591 | 930 |
| 010-1107-0145-200 | Software License | 4,100 | (2,900) | -41.43% | 7,000 | - | - | - |
| 010-1107-0145-100 | Records Request Supplies | 300 | 300 | 100.00% | - | 307 | (307) | 320 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|---|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY | Final Budget | Projected Actual | Projected Variance |
| 010-1107-0145-308 | Postage And Shipping Costs | 500 | (500) | -50.00% | 1,000 | 329 | 671 |
| 010-1107-0146-311 | Water/1st Aid/Kitchen Supplies | 100 | (100) | -50.00% | 200 | 124 | 76 |
| 010-1107-0148-000 | Records Management | 3,000 | (1,000) | -25.00% | 4,000 | 1,659 | 2,341 |
| 010-1107-0148-010 | Records Management/CommDevDpt | 4,000 | (2,000) | -33.33% | 6,000 | 807 | 5,193 |
| 010-1107-0148-015 | Records Management/PublicWorks | 2,500 | (1,500) | -37.50% | 4,000 | - | 4,000 |
| 010-1107-0148-100 | Records Mgt Office Expenditure | 500 | - | 0.00% | 500 | - | 500 |
| 010-1107-0149-010 | Storage Rental | 1,000 | - | 0.00% | 1,000 | 934 | 66 |
| 010-1107-0155-005 | Auto Mileage Reimbursements | 100 | (150) | -60.00% | 250 | - | 250 |
| | Other Expenditures Total | 39,000 | 350 | 0.91% | 38,650 | 19,491 | 19,159 |
| | | | | | | | 22,570 |
| | Transfer Out To Other Funds | | | | | | |
| 010-1107-0900-033 | Trans to Equi Replacement (33) | 990 | 30 | 3.13% | 960 | 960 | - |
| | Transfer Out to Other Funds Total | 990 | 30 | 3.13% | 960 | 960 | - |
| | | | | | | | 1,110 |
| | | | | | | | 1,110 |
| | City Clerk/Records Manager Totals | 187,400 | 8,380 | 4.68% | 179,020 | 142,120 | 36,900 |
| | | | | | | | 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 | 245,190 |
| 010-1110-0021-106 | Health Insti/Ret Emp | 149,000 | (42,550) | -22.21% | 191,550 | 173,880 | 195,690 |
| | Fringe Benefits Total | 507,080 | 37,690 | 8.03% | 469,390 | 477,530 | 440,880 |
| | | | | | | | |
| | Liab, Bonds & Other Insurances | | | | | | |
| 010-1110-0126-000 | General Liability Ins | 152,000 | 900 | 0.60% | 151,100 | 151,088 | 143,280 |
| 010-1110-0126-001 | Ceridian Admin Fee | 720 | (280) | -28.00% | 1,000 | 640 | 360 |
| 010-1110-0126-002 | Workers Comp Insurance | 96,000 | 620 | 0.65% | 95,380 | 95,372 | 720 |
| 010-1110-0126-003 | Property Insurance | 62,950 | 62,950 | 100.00% | - | 62,944 | 203,530 |
| 010-1110-0126-100 | Employee Dishonesty Bond | 1,150 | 390 | 51.32% | 760 | 865 | 8 |
| 010-1110-0126-998 | Workers Comp Ins- Contra | (96,000) | (620) | (95,380) | (71,529) | (23,851) | - |
| 010-1110-0126-999 | General Liab Ins - Contra | (18,970) | - | 0.00% | (18,970) | (12,615) | (203,530) |
| | Liab, Bonds & Other Insurances Total | 197,850 | 63,960 | 47.77% | 133,890 | 226,765 | (12,310) |
| | | | | | | | 131,690 |
| | | | | | | | |
| | Community Outreach | | | | | | |
| 010-1110-0132-000 | Community Outreach | 114,000 | 89,000 | 356.00% | 25,000 | - | - |
| 010-1110-0132-012 | Ojai ValleyGreen Coalition | - | (50,000) | -100.00% | 50,000 | - | - |
| 010-1110-0132-015 | Ojai Museum Operation Support | - | (70,000) | -100.00% | 70,000 | - | 75,000 |
| 010-1110-0132-016 | 2-1-1 Ventura County | - | (1,000) | -100.00% | 1,000 | - | 2,000 |
| | Community Outreach Total | 114,000 | (32,000) | -21.92% | 146,000 | 146,000 | -127,000 |
| | | | | | | | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 16-17 |
| 010-1110-0147-010 | Libbey Bowl Operations | 18,500 | 8,500 | 85.00% | 10,000 | 304 | 9,696 |
| | Contract Services Total | 18,500 | 8,500 | 85.00% | 10,000 | 304 | 9,696 |
| | Independence Day Program | - | (3,000) | -100.00% | 3,000 | 3,000 | - |
| | Independence Day Program Total | - | (3,000) | -100.00% | 3,000 | 3,000 | - |
| | Transfer Out To Other Funds | 7,810 | - | 0.00% | 7,810 | 7,810 | - |
| 010-1110-0900-050 | Trnsf Out/Street Light(50) | 53,000 | - | 0.00% | 53,000 | 53,000 | - |
| 010-1110-0900-052 | Trnsf Out/plaza Maint(52) | 60,810 | - | 0.00% | 60,810 | 60,810 | - |
| | Transfer Out To Other Funds Total | 60,810 | - | 0.00% | 60,810 | 60,810 | - |
| | Non-Departmental City-Wide Totals | 898,240 | 75,150 | 9.13% | 823,090 | 914,409 | (91,319) |
| | Arts Commission Department | | | | | | |
| | Salaries | 8,620 | 2,890 | 50.44% | 5,730 | 3,707 | 2,023 |
| 010-1112-0011-000 | Salaries - Regular | 8,620 | 2,890 | 50.44% | 5,730 | 3,707 | 2,023 |
| | Salaries Total | 8,620 | 2,890 | 50.44% | 5,730 | 3,707 | 2,023 |
| | Fringe Benefits | | | | | | |
| 010-1112-0021-001 | Pers/retirement | 1,220 | 310 | 34.07% | 910 | 588 | 322 |
| 010-1112-0021-002 | Social Security | 530 | 170 | 47.22% | 360 | 178 | 182 |
| 010-1112-0021-004 | Unemployment | 20 | - | 0.00% | 20 | - | 20 |
| 010-1112-0021-005 | Workers Comp Insurance | - | (110) | -100.00% | 110 | 104 | 6 |
| 010-1112-0021-006 | Health Insurance | 1,340 | 630 | 88.73% | 710 | 345 | 365 |
| 010-1112-0021-007 | Life Insurance | 10 | - | 0.00% | 10 | 2 | 8 |
| 010-1112-0021-008 | Disability Insurance | 70 | 30 | 75.00% | 40 | - | 40 |
| 010-1112-0021-009 | Dental Insurance | 70 | - | 0.00% | 70 | 15 | 55 |
| 010-1112-0021-011 | Vision Insurance | 10 | - | 0.00% | 10 | 2 | 8 |
| 010-1112-0021-012 | Medicare | 130 | 50 | 62.50% | 80 | 52 | 28 |
| | Fringe Benefits Total | 3,400 | 1,080 | 46.55% | 2,320 | 1,287 | 1,033 |
| | Contract Services | | | | | | |
| 010-1112-0147-314 | Contract Serv / Office Machine | 250 | - | 0.00% | 250 | 328 | (78) |
| | Contract Services Total | 250 | - | 0.00% | 250 | 328 | (78) |
| | Cultural Arts Program | | | | | | |
| 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 | 5,010 |
| 010-1112-0203-004 | Invitational Gallery | 3,000 | - | 0.00% | 3,000 | 392 | 2,608 |
| | | | | | | | |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Prior & Current Year Information | | | | | | | | | |
|----------------------------------|----------------------------------|--------------------------|--------------------------|-------------------------|-----------------------|---------------------------|-----------------------------|-----------------|--|
| Account Number | Description | Proposed Budget | | | Projected | | | | |
| | | FY 18-19 Proposed Budget | \$ 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 | |
| 010-1112-0203-005 | Awards | 750 | - | 0.00% | 750 | 72 | 678 | 80 | |
| 010-1112-0203-006 | ARTS Ojai Education | 2,000 | (7,600) | -79.17% | 9,600 | 9,683 | (83) | 6,820 | |
| 010-1112-0203-007 | Public Art Committee | 1,000 | - | 0.00% | 1,000 | 919 | 81 | - | |
| | Cultural Arts Program Total | 44,250 | (2,100) | -4.53% | 46,350 | 37,565 | 8,785 | 42,240 | |
| | Other Expenditures | 150 | - | 0.00% | 150 | 197 | (47) | 180 | |
| 010-1112-0146-000 | Parts & Supplies | 6,000 | 2,000 | 50.00% | 4,000 | 2,313 | 1,687 | 5,000 | |
| 010-1112-0890-000 | City Art Museum | - | (8,000) | -100.00% | 8,000 | - | - | - | |
| 010-1112-0890-011 | ClIP - Museum Gates | 6,150 | (6,000) | -49.38% | 12,150 | 10,510 | 1,640 | 5,180 | |
| | Other Expenditures Total | 62,670 | (4,130) | -6.18% | 66,800 | 53,397 | 13,403 | 60,310 | |
| | Arts Commission Department Total | | | | | | | | |
| | Police Department | | | | | | | | |
| | Salaries | 56,270 | 1,020 | 1.85% | 55,250 | 55,371 | (121) | 55,360 | |
| 010-1301-0011-000 | Salaries - Regular | 480 | 480 | 100.00% | - | 236 | (236) | 140 | |
| 010-1301-0015-000 | Salaries - Overtime | 56,750 | 1,500 | 2.71% | 55,250 | 55,607 | (357) | 55,500 | |
| | Salaries Total | | | | | | | | |
| | Fringe Benefits | | | | | | | | |
| 010-1301-0021-001 | Pers/retirement | 8,670 | (130) | -1.48% | 8,800 | 8,627 | 173 | 8,680 | |
| 010-1301-0021-002 | Social Security | 3,520 | 90 | 2.62% | 3,430 | 3,162 | 268 | 3,150 | |
| 010-1301-0021-004 | Unemployment | 190 | - | 0.00% | 190 | 234 | (44) | 190 | |
| 010-1301-0021-005 | Workers Comp Insurance | 1,050 | 30 | 2.94% | 1,020 | 1,021 | (1) | 990 | |
| 010-1301-0021-006 | Health Insurance | 17,440 | - | 0.00% | 17,440 | 16,879 | 561 | 17,000 | |
| 010-1301-0021-007 | Life Insurance | 110 | - | 0.00% | 110 | 113 | (3) | 110 | |
| 010-1301-0021-008 | Disability Insurance | 390 | 10 | 2.63% | 380 | 338 | 42 | 340 | |
| 010-1301-0021-009 | Dental Insurance | 730 | - | 0.00% | 730 | 670 | 60 | 680 | |
| 010-1301-0021-011 | Vision Insurance | 120 | - | 0.00% | 120 | 113 | 7 | 120 | |
| 010-1301-0021-012 | Medicare | 820 | 20 | 2.50% | 800 | 739 | 61 | 730 | |
| | Fringe Benefits Total | 33,040 | 20 | 0.06% | 33,020 | 31,896 | 1,124 | 31,990 | |
| | Contract Services | | | | | | | | |
| 010-1301-0147-327 | Contract Services Dept | 3,190,550 | 107,860 | 3.50% | 3,082,690 | 3,067,840 | 14,850 | 2,963,340 | |
| 010-1301-0147-329 | Contract Service / Auto Towing | - | (2,000) | -100.00% | 2,000 | - | 2,000 | - | |
| | Contract Services Total | 3,190,550 | 105,860 | 3.43% | 3,084,690 | 3,067,840 | 16,850 | 2,963,340 | |
| | Utilities | | | | | | | | |
| 010-1301-0194-000 | Telephone | 1,330 | - | 0.00% | 1,330 | 1,488 | (158) | 1,410 | |
| | Utilities Total | 1,330 | - | 0.00% | 1,330 | 1,488 | (158) | 1,410 | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|--------------------|-------------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed 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 | - |
| | Police Pension Annual Pymt | 68,700 | (50,720) | -42.47% | 119,420 | 119,420 | - |
| | Police Pension Annual Payment Total | | | | | | 116,170 |
| | Other Expenditures | | | | | | |
| 010-1301-0144-010 | Computer Update-mdt Services | 11,220 | - | 0.00% | 11,220 | 11,221 | (1) |
| 010-1301-0144-012 | Hi Tech Task Force Cost | 3,100 | 30 | 0.98% | 3,070 | 1,935 | 1,135 |
| 010-1301-0145-000 | Office Supplies | 100 | - | 0.00% | 100 | 8 | 2,850 |
| 010-1301-0145-308 | Postage And Shipping Costs | 190 | - | 0.00% | 190 | 333 | - |
| 010-1301-0146-000 | Parts & Supplies | 200 | (100) | -33.33% | 300 | 173 | 370 |
| 010-1301-0146-311 | Water/1st Aid/Kitchen Supplies | 2,200 | - | 0.00% | 2,200 | 2,580 | 60 |
| 010-1301-0151-000 | Vehicle Repairs & Maintenance | - | (200) | -100.00% | 200 | - | 2,980 |
| 010-1301-0151-010 | Races Ham Comm Radio Equip | 500 | (4,700) | -90.38% | 5,200 | - | - |
| 010-1301-0151-317 | Equipment Maint & Repairs | 500 | (250) | -33.33% | 750 | - | 160 |
| 010-1301-0155-000 | Mileage Reimbursement | - | (30) | -100.00% | 30 | - | - |
| 010-1301-02223-000 | Off Duty Court Time | 5,500 | 500 | 10.00% | 5,000 | 5,288 | 4,250 |
| 010-1301-02223-001 | Crisis Intervention Team Prg | - | (1,600) | -100.00% | 1,600 | - | - |
| 010-1301-0238-001 | Special Enforcement Unit/cop | 15,510 | (24,490) | -61.23% | 40,000 | 14,916 | 51,060 |
| 010-1301-0238-002 | SST II / cop | 47,880 | 6,880 | 16.78% | 41,000 | 46,043 | 44,070 |
| 010-1301-0252-000 | Special Event Overtime | 8,200 | (1,800) | -18.00% | 10,000 | 7,887 | 760 |
| 010-1301-0252-001 | Special Event Of/vc Grnt | - | - | - | - | - | 2,560 |
| | Other Expenditures Total | 95,100 | (25,760) | -21.31% | 120,860 | 90,384 | 30,476 |
| | Transfer Out To Other Funds | | | | | | 120,340 |
| 010-1301-0900-033 | Trans to Equi Replacement (33) | 990 | 30 | 3.13% | 960 | 960 | - |
| | Transfer Out to Other Funds | 990 | 30 | 3.13% | 960 | 960 | - |
| | Police Department Totals | 3,446,460 | 30,930 | 0.91% | 3,415,530 | 3,367,595 | 47,935 |
| | 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 | 17,047 | 9,013 |
| 010-1401-0014-000 | Salaries - It | 4,480 | 640 | 16.67% | 3,840 | 1,617 | 2,223 |
| 010-1401-0015-000 | Salaries - Overtime | - | - | - | - | 131 | 2,910 |
| | Salaries Total | 285,170 | (31,420) | -9.92% | 316,590 | 87,636 | (131) |
| | | | | | | | 1,930 |
| | | | | | | | 224,740 |
| | | | | | | | 228,954 |
| | | | | | | | 3,289,860 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Account Number | Description | Proposed Budget | | | | | | Prior & Current Year Information | | | | | |
|-------------------------|----------------------------------|-----------------|----------|-----------|----------|----------|----------|----------------------------------|-----------|-----------|----------|--------------------|----------|
| | | FY 18-19 | | \$ Change | | % change | | Final Budget | | Projected | | Projected Variance | |
| | | Proposed | Budget | From PY | Budget | From PY | Budget | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | Actual | FY 16-17 |
| 010-1401-0021-001 | Pers/retirement | 23,380 | 6,794 | 40.96% | 16,586 | 10,086 | 6,500 | 28,790 | 0 | 13,610 | 0 | 13,610 | |
| 010-1401-0021-002 | Social Security | 17,680 | 12,403 | 235.04% | 5,277 | 5,277 | 0 | 0 | 0 | 3,950 | 3,950 | 0 | 3,950 |
| 010-1401-0021-003 | lcrma | 1,900 | (3,040) | -61.54% | 4,940 | 1,895 | 3,045 | (166) | 566 | 700 | 700 | 700 | 700 |
| 010-1401-0021-004 | Unemployment | 410 | 10 | 2.50% | 400 | 400 | 325 | 325 | 5,775 | 6,100 | 6,100 | 5,775 | 5,775 |
| 010-1401-0021-005 | Workers Comp Insurance | 5,590 | (510) | -8.38% | 34,48% | 31,827 | 16,305 | 15,522 | 15,522 | 2,180 | 2,180 | 2,180 | 2,180 |
| 010-1401-0021-006 | Health Insurance | 42,800 | 10,973 | - | 0.00% | 250 | 114 | 136 | 136 | 200 | 200 | 200 | 200 |
| 010-1401-0021-007 | Life Insurance | 250 | - | 0.00% | 110 | 6,29% | 1,750 | 1,750 | 608 | 1,142 | 1,142 | 1,142 | 1,142 |
| 010-1401-0021-008 | Disability Insurance | 1,860 | 110 | - | 0.00% | 2,320 | 2,320 | 681 | 681 | 1,639 | 1,639 | 1,639 | 1,639 |
| 010-1401-0021-009 | Dental Insurance | 2,320 | - | 0.00% | 390 | - | 390 | 390 | 115 | 275 | 275 | 220 | 220 |
| 010-1401-0021-011 | Vision Insurance | 390 | - | 0.00% | 4,140 | (450) | 4,590 | 4,590 | 1,234 | 3,356 | 3,356 | 3,220 | 3,220 |
| 010-1401-0021-012 | Medicare | 4,140 | (450) | -9.80% | 26,290 | 35.32% | 74,430 | 74,430 | 42,654 | 31,776 | 31,776 | 77,470 | 77,470 |
| Fringe Benefits Total | | 100,720 | 26,290 | | | | | | | | | | |
| Fringe Benefits | | | | | | | | | | | | | |
| Contract Services | | | | | | | | | | | | | |
| 010-1401-0147-000 | Contract Services / General | 112,000 | (3,000) | -2.61% | - | 115,000 | 111,784 | 151,043 | (151,043) | 3,216 | 3,216 | 125,030 | 125,030 |
| 010-1401-0147-100 | Contract SVC/ Clerical | - | - | - | - | - | - | - | - | - | - | 13,070 | 13,070 |
| 010-1401-0147-110 | Contract Svc/ Gen Plan Update | 50,000 | 50,000 | 100.00% | - | - | - | - | - | - | - | - | - |
| 010-1401-0147-301 | Contract Svc-Short Term Rental | 8,000 | (22,000) | -73.33% | 30,000 | 5,267 | 24,733 | 24,733 | 60,300 | 60,300 | 60,300 | 33,670 | 33,670 |
| 010-1401-0147-310 | Contract Serv/TF Expenditures | 60,000 | (300) | -0.50% | 70 | 1,31% | 5,330 | 5,330 | - | 60,300 | 60,300 | 60,250 | 60,250 |
| 010-1401-0147-314 | Contract Serv/ Office Machine | 5,400 | 70 | 50 | 6,67% | 800 | 750 | 5,848 | 5,848 | (518) | (518) | 7,210 | 7,210 |
| 010-1401-0147-317 | Contract Serv/Alarms | 800 | 50 | 1,100 | (8,900) | (8,900) | 10,000 | 10,000 | 1,274 | 1,274 | (524) | 1,220 | 1,220 |
| 010-1401-0147-332 | Contract Serv / Plan Checking | - | 4,000 | 4,000 | 100.00% | - | - | 4,723 | 4,723 | 8,919 | 8,919 | - | - |
| 010-1401-0147-341 | Neighborhood Planning | (60,000) | 300 | -100.00% | (10,000) | (10,000) | 10,000 | 10,000 | - | 10,000 | 10,000 | 4,970 | 4,970 |
| 010-1401-0147-400 | Hearing Officer Expenditures | 187,300 | 10,220 | 5.97% | 171,080 | - | (60,300) | (60,300) | - | (60,300) | (60,300) | 4,980 | 4,980 |
| 010-1401-0147-999 | CntrctsSrv/TF Dvlpmt SV/R/Contra | | | | | | | | | | | (60,310) | (60,310) |
| Contract Services Total | | | | | | | | | | | | | |
| Utilities | | | | | | | | | | | | | |
| 010-1401-0191-000 | Electricity | 2,400 | (200) | -7.69% | 2,600 | 2,414 | 186 | 186 | 423 | 37 | 37 | 2,420 | 2,420 |
| 010-1401-0192-000 | Natural Gas | 420 | (200) | -43.48% | 460 | 260 | 366 | 366 | (106) | 388 | 388 | 510 | 510 |
| 010-1401-0193-000 | Water | 300 | - | 0.00% | 2,000 | 2,000 | 1,612 | 1,612 | 270 | 399 | 399 | 740 | 740 |
| 010-1401-0194-000 | Telephone | 1,600 | - | 0.00% | (40) | -14.81% | (129) | (129) | 5,590 | 5,214 | 5,214 | 1,970 | 1,970 |
| 010-1401-0194-360 | High-speed Internet Services | 300 | (440) | -7.87% | | | | | | 376 | 376 | 370 | 370 |
| Utilities Total | | | | | | | | | | | | | |
| Other Expenditures | | | | | | | | | | | | | |
| 010-1401-0126-001 | Ceridian Admin Fee | - | (600) | -30.00% | - | 2,000 | - | - | - | - | - | - | - |
| 010-1401-0131-000 | Legal Advertising/Notices | 1,400 | (600) | -30.00% | - | 2,000 | - | 1,377 | 623 | - | - | - | 2,160 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--------------------------------------|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|
| | | FY 18-19 Proposed 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 | 35 | 786 |
| 010-1401-0141-322 | Computer Supplies / R & M | - | (2,250) | -100.00% | 2,250 | - | 465 |
| 010-1401-0144-000 | Office Supplies | 3,000 | - | 0.00% | 3,000 | 2,149 | 2,250 |
| 010-1401-0145-000 | Software License | 15,000 | - | 0.00% | 15,000 | - | 100 |
| 010-1401-0145-308 | Postage And Shipping Costs | 2,000 | 1,000 | 100.00% | 1,000 | 1,982 | 2,840 |
| 010-1401-0146-311 | Water/1st Aid/Kitchen Supplies | 450 | (1,550) | -77.50% | 2,000 | 516 | - |
| 010-1401-0151-000 | Vehicle Repairs & Maintenance | 500 | (1,000) | -66.67% | 1,500 | - | 1,484 |
| 010-1401-0153-000 | Vehicle Fuel | 50 | (550) | -91.67% | 600 | 36 | 770 |
| 010-1401-0155-005 | Auto Mileage Reimbursements | 100 | - | 0.00% | 100 | - | 564 |
| | Other Expenditures Total | 26,800 | (5,050) | -15.86% | 31,850 | 6,208 | 100 |
| | Transfer Out To Other Funds | 2,800 | 2,800 | 100.00% | - | - | - |
| 010-1401-0900-033 | Trnsfr Out To Equip Rpl (33) Vehicle | 5,440 | (3,140) | -36.60% | 8,580 | 8,580 | - |
| 010-1401-0900-033 | 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 | 431,591 | 176,529 |
| | Planning Department Totals | | | | | | 514,160 |
| | Building Department | | | | | | |
| 010-1402-0011-000 | Salaries | 35,180 | 1,350 | 3.99% | 33,830 | 62,340 | 52,230 |
| 010-1402-0015-000 | Salaries - Overtime | - | - | - | - | 131 | 1,930 |
| | Salaries Total | 35,180 | 1,350 | 3.99% | 33,830 | 62,472 | 54,160 |
| | Fringe Benefits | | | | | | |
| 010-1402-0021-001 | Pers/retirement | 5,330 | (160) | -2.91% | 5,490 | 7,076 | 1,586 |
| 010-1402-0021-002 | Social Security | 2,180 | 80 | 3.81% | 2,100 | 3,719 | 1,619 |
| 010-1402-0021-003 | Icma | 1,850 | 500 | 37.04% | 1,350 | 1,846 | 1,350 |
| 010-1402-0021-004 | Unemployment | 90 | - | 0.00% | 90 | 246 | 496 |
| 010-1402-0021-004 | Workers Comp Insurance | 650 | 10 | 1.56% | 640 | 605 | 190 |
| 010-1402-0021-006 | Health Insurance | 7,730 | - | 0.00% | 7,730 | 15,989 | 11,900 |
| 010-1402-0021-007 | Life Insurance | 50 | - | 0.00% | 50 | 112 | 35 |
| 010-1402-0021-008 | Disability Insurance | 240 | - | 0.00% | 240 | 83 | (8,259) |
| 010-1402-0021-009 | Dental Insurance | 370 | - | 0.00% | 370 | 667 | 62 |
| 010-1402-0021-011 | Vision Insurance | 60 | - | 0.00% | 60 | 112 | 90 |
| 010-1402-0021-012 | Medicare | 510 | 20 | 4.08% | 490 | 870 | 580 |
| | Fringe Benefits | 19,060 | 450 | 2.42% | 18,610 | 31,324 | 100 |
| | | | | | | | 760 |
| | | | | | | | 39,070 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Account Number | Description | Proposed Budget | | | | | | Prior & Current Year Information | | | | | |
|-------------------|-----------------------------------|--------------------------|--------|--------------------------|--------|-------------------------|--------|----------------------------------|----------|---------------------------|----------|-----------------------------|----------|
| | | FY 18-19 Proposed Budget | | \$ Change From PY Budget | | % change From PY Budget | | Final Budget FY 17-18 | | Projected Actual FY 17-18 | | Projected Variance FY 17-18 | |
| | | Proposed | Budget | From PY | Budget | From PY | Budget | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | Actual | FY 16-17 |
| 010-1402-0147-000 | Contract Services - Profession | - | | (3,000) | | -100.00% | | 3,000 | | - | | 3,000 | 3,960 |
| 010-1402-0147-234 | CntrctSrv/Inspection | 3,600 | | (3,400) | | -48.57% | | 7,000 | | 3,646 | | 3,354 | 170 |
| 010-1402-0147-235 | CntrctSrv/Code Enforcement | 78,000 | | - | | 0.00% | | 78,000 | | 4,622 | | 73,378 | 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 | | 999 | | (299) | |
| 010-1402-0147-317 | Contract Serv/Alarms | 500 | | (100) | | -16.67% | | 600 | | 509 | | 91 | 490 |
| 010-1402-0147-332 | Contract Serv/Plan Check | 307,370 | | 147,370 | | 92.11% | | 160,000 | | 305,087 | | (145,087) | 196,080 |
| 010-1402-0147-334 | Cntrct Srv/Inspctr&Ccd Enfrcmnt | - | | - | | - | | - | | 31,189 | | (31,189) | - |
| | Contract Services Total | 390,470 | | 141,170 | | 56.63% | | 249,300 | | 346,051 | | (96,751) | 205,980 |
| | Utilities | | | | | | | | | | | | |
| 010-1402-0191-000 | Electricity | 900 | | 900 | | 100.00% | | - | | 966 | | (966) | 970 |
| 010-1402-0192-000 | Natural Gas | 160 | | 900 | | 100.00% | | - | | 169 | | (169) | 200 |
| 010-1402-0193-000 | Water | 150 | | - | | 100.00% | | - | | 146 | | (146) | 300 |
| 010-1402-0194-000 | Telephone | 1,100 | | - | | 100.00% | | - | | 1,427 | | (1,427) | 1,840 |
| 010-1402-0194-360 | High-speed Internet Services | 250 | | 160 | | 100.00% | | - | | 299 | | (299) | 280 |
| | Utilities Total | 2,560 | | 2,560 | | 100.00% | | - | | 3,007 | | (3,007) | 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 | - | | - | | - | | - | | 77 | | (77) | 300 |
| 010-1402-0145-000 | Office Supplies | 1,000 | | (1,970) | | -66.33% | | 2,970 | | 956 | | 2,014 | 1,440 |
| 010-1402-0145-308 | Postage And Shipping Costs | 250 | | 50 | | 25.00% | | 200 | | 279 | | (79) | 190 |
| 010-1402-0146-311 | Water/1st Aid/Kitchen Supplies | 450 | | (550) | | -55.00% | | 1,000 | | 448 | | 552 | 750 |
| 010-1402-0153-000 | Vehicle Fuel | 70 | | (230) | | -76.67% | | 300 | | 45 | | 255 | - |
| | Other Expenditures Total | 1,770 | | (4,800) | | -73.06% | | 6,570 | | 1,806 | | 4,764 | 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 | | 475,370 | | (120,130) | 347,650 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| | | FY 18-19 Proposed Budget | \$ 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 |
| 010-1403-0011-000 | Salaries - Regular | 9,850 | - | 4.01% | 9,470 | 714 | 8,756 |
| 010-1403-0012-000 | Salaries Part Time | 9,850 | 380 | 4.01% | - | 862 | (862) |
| | Salaries Total | 9,850 | 380 | 4.01% | 9,470 | 1,576 | 7,894 |
| | | | | | | | |
| | Planning Commission | | | | | | |
| | Salaries | | | | | | |
| | | | | | | | |
| | Fringe Benefits | | | | | | |
| 010-1403-0021-001 | Pers/retirement | 1,490 | (50) | -3.25% | 1,540 | 113 | 1,427 |
| 010-1403-0021-002 | Social Security | 610 | 30 | 5.17% | 580 | 96 | 484 |
| 010-1403-0021-003 | Icma | 20 | 20 | 100.00% | - | 20 | (20) |
| 010-1403-0021-004 | Unemployment | 30 | - | 0.00% | 30 | 25 | 5 |
| 010-1403-0021-005 | Workers Comp Insurance | 180 | - | 0.00% | 180 | 171 | 9 |
| 010-1403-0021-006 | Health Insurance | 2,170 | - | 0.00% | 2,170 | 153 | 2,017 |
| 010-1403-0021-007 | Life Insurance | 10 | - | 0.00% | 10 | 1 | 9 |
| 010-1403-0021-008 | Disability Insurance | 70 | - | 0.00% | 70 | - | 70 |
| 010-1403-0021-009 | Dental Insurance | 100 | - | 0.00% | 100 | 6 | 94 |
| 010-1403-0021-011 | Vision Insurance | 20 | - | 0.00% | 20 | 1 | 19 |
| 010-1403-0021-012 | Medicare | 140 | 10 | 7.69% | 130 | 22 | 108 |
| | Fringe Benefits Total | 4,840 | 10 | 0.21% | 4,830 | 608 | 4,222 |
| | | | | | | | 430 |
| | Other Expenditures | | | | | | |
| 010-1403-0141-324 | Planning Comm Education | 1,000 | (3,000) | -75.00% | 4,000 | 1,224 | 2,776 |
| | Other Expenditures Total | 1,000 | (3,000) | -75.00% | 4,000 | 1,224 | 2,776 |
| | | | | | | | 3,420 |
| | Planning Commission Totals | 15,690 | (2,610) | -14.26% | 18,300 | 3,407 | 14,893 |
| | | | | | | | 4,900 |
| | Historic Preservation Comm | | | | | | |
| | Contract Services | | | | | | |
| 010-1404-0147-000 | Contractual Svc-HPC | - | (15,000) | -100.00% | 15,000 | - | 15,000 |
| | Contract Services Total | - | (15,000) | -100.00% | 15,000 | - | 15,000 |
| | | | | | | | 16,330 |
| | Other Expenditures | | | | | | |
| 010-1404-0131-000 | Legal Advertising/Notices | 300 | (200) | -40.00% | 500 | 297 | 203 |
| 010-1404-0141-000 | Training, Education & Seminars | - | (5,000) | -100.00% | 5,000 | - | 5,000 |
| 010-1404-0145-000 | Office/Misc Supplies | 700 | (300) | -30.00% | 1,000 | 939 | 1,390 |
| 010-1404-0145-010 | Historic Landmark Plaque Fee | 250 | (1,050) | -80.77% | 1,300 | 251 | 61 |
| 010-1404-0145-308 | Postage and Shipping Costs | 100 | (100) | -50.00% | 200 | 52 | 1,049 |
| | Other Expenditures Total | 1,350 | (6,650) | -83.13% | 8,000 | 1,539 | 148 |
| | | | | | | | 50 |
| | Historic Preservation Totals | 1,350 | (21,650) | -94.13% | 23,000 | 1,539 | 21,461 |
| | | | | | | | 18,520 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | | Prior & Current Year Information | | | |
|-------------------|--------------------------------|-----------------|----------|-----------|--------|----------------------------------|---------|-----------|----------|
| | | FY 18-19 | | \$ Change | | % change | | Projected | |
| | | Proposed | Budget | From PY | Budget | From PY | Budget | Actual | FY 16-17 |
| 010-1502-0021-002 | Social Security | 7,380 | (3,410) | -31.60% | 10,790 | 7,768 | 3,022 | 8,780 | |
| 010-1502-0021-003 | Icma | 1,530 | 1,530 | 100.00% | - | 1,534 | (1,534) | 2,090 | |
| 010-1502-0021-004 | Unemployment | 100 | (740) | -88.10% | 840 | 787 | 53 | 910 | |
| 010-1502-0021-005 | Workers Comp Insurance | 3,370 | (8,080) | -70.57% | 11,450 | 10,840 | 610 | 13,750 | |
| 010-1502-0021-006 | Health Insurance | 8,380 | 90 | 1.09% | 8,290 | 11,023 | (2,733) | 10,580 | |
| 010-1502-0021-007 | Life Insurance | 50 | - | 0.00% | 50 | 99 | (49) | 80 | |
| 010-1502-0021-008 | Disability Insurance | 350 | (10) | -2.78% | 360 | - | 360 | - | |
| 010-1502-0021-009 | Dental Insurance | 380 | - | 0.00% | 380 | 503 | (123) | 500 | |
| 010-1502-0021-011 | Vision Insurance | 70 | 10 | 16.67% | 60 | 85 | (25) | 80 | |
| 010-1502-0021-012 | Medicare | 1,780 | (750) | -29.64% | 2,530 | 2,019 | 511 | 2,100 | |
| | Fringe Benefits Total | 29,900 | (13,230) | -30.67% | 43,130 | 47,213 | (4,083) | 50,860 | |
| | Contract Services | | | | | | | | |
| 010-1502-0147-314 | Contract Serv / Office Machine | 4,200 | - | 0.00% | 4,200 | 4,319 | (119) | 5,860 | |
| 010-1502-0147-317 | Contract Serv / Alarms | 1,500 | 1,500 | 100.00% | - | 1,970 | (1,970) | - | |
| | Contract Services Total | 5,700 | 1,500 | 35.71% | 4,200 | 6,288 | (2,088) | 5,860 | |
| | Utilities | | | | | | | | |
| 010-1502-0191-000 | Electricity | 13,500 | (3,500) | -20.59% | 17,000 | 13,361 | 3,639 | 14,030 | |
| 010-1502-0192-000 | Natural Gas | 1,500 | (3,500) | -233.33% | 1,500 | 1,530 | (30) | 1,710 | |
| 010-1502-0193-000 | Water | 500 | - | 0.00% | 790 | 415 | 375 | 1,300 | |
| 010-1502-0194-000 | Telephone/Alarm | 5,000 | - | 0.00% | 8,000 | 5,070 | 2,930 | 8,330 | |
| 010-1502-0194-360 | High-speed Internet Services | 500 | - | 0.00% | 460 | 698 | (238) | 650 | |
| | Utilities Total | 21,000 | (7,000) | -25.23% | 27,750 | 21,074 | 6,676 | 26,020 | |
| | Other Expenditures | | | | | | | | |
| 010-1502-0129-000 | Bank & Credit Card Stmt Chg's | - | - | - | - | 174 | (174) | - | |
| 010-1502-0131-000 | Legal Advertising/Notices | - | - | - | - | 223 | (223) | - | |
| 010-1502-0141-000 | Training & Education | 2,000 | 500 | 33.33% | 1,500 | 2,427 | (927) | 300 | |
| 010-1502-0141-321 | Professional / Membership Dues | 300 | 100 | 50.00% | 200 | 114 | 86 | 90 | |
| 010-1502-0144-000 | Computer Supplies / R & M | 100 | (1,100) | -91.67% | 1,200 | 70 | 1,130 | 1,910 | |
| 010-1502-0145-000 | Office Supplies | 3,000 | (1,500) | -33.33% | 4,500 | 3,821 | 679 | 2,860 | |
| 010-1502-0145-100 | Recreation Open House | 2,200 | - | 0.00% | 2,200 | 2,200 | - | 1,750 | |
| 010-1502-0145-308 | Ups/feDEX/postage | 150 | (350) | -70.00% | 500 | 149 | 351 | 200 | |
| 010-1502-0146-311 | Water/1st Aid/Kitchen Supplies | 600 | (50) | -7.69% | 650 | 653 | (3) | 1,190 | |
| 010-1502-0155-005 | Auto Mileage Reimbursements | 100 | (100) | -50.00% | 200 | - | 200 | - | |
| 010-1502-0554-000 | Facility Maintenance | 10,000 | (3,000) | -23.08% | 13,000 | 4,503 | 8,497 | 10,460 | |
| | Other Expenditures Total | 18,450 | (5,500) | -22.96% | 23,950 | 14,336 | 9,614 | 18,760 | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|-------------------|-------------------------------------|-----------------|-----------|----------|----------------------------------|-----------|-----------|----------|
| | | FY 18-19 | | % change | Final | Projected | Projected | Actual |
| | | Proposed | \$ Change | From PY | Budget | Actual | Variance | FY 16-17 |
| 010-1502-0553-080 | Ojai Day/Labor Costs | 1,200 | (800) | -40.00% | 2,000 | 1,202 | 798 | 870 |
| 010-1502-0553-081 | Ojai Day/Material & Supplies | 30,000 | 3,000 | 11.11% | 27,000 | 30,526 | (3,526) | 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 | 31,728 | (1,528) | 31,070 |
| | Transfer Out To Other Funds | | | | | | | |
| 010-1502-0900-031 | TrnsfrOutToEquip Rpl (31)/Rcr | - | (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 | 271,160 | 43,340 | 279,640 |
| | Recreation Programs | | | | | | | |
| | Salaries | 125,770 | (24,480) | -16.29% | 150,250 | 149,794 | 456 | 147,250 |
| 010-1503-0011-000 | Salaries - Regular | 180,490 | 35,970 | 24.89% | 144,520 | 251,463 | (106,943) | 218,660 |
| 010-1503-0012-000 | Salaries - Part-time | 306,260 | 11,490 | 3.90% | 294,770 | 401,257 | (106,487) | 365,910 |
| | Salaries Total | | | | | | | |
| | Fringe Benefits | | | | | | | |
| 010-1503-0021-001 | Pers/retirement | 20,150 | 1,400 | 7.47% | 18,750 | 18,361 | 389 | 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 | lcma | 1,410 | (990) | -41.25% | 2,400 | 1,405 | 995 | 1,420 |
| 010-1503-0021-004 | Unemployment | 4,270 | 1,220 | 40.00% | 3,050 | 5,665 | (2,615) | 5,420 |
| 010-1503-0021-005 | Workers Comp Insurance | 28,570 | 12,830 | 81.51% | 15,740 | 14,902 | 838 | 22,980 |
| 010-1503-0021-006 | Health Insurance | 24,390 | 150 | 0.62% | 24,240 | 23,813 | 427 | 23,800 |
| 010-1503-0021-007 | Life Insurance | 270 | - | 0.00% | 270 | 287 | (17) | 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 | 1,716 | 144 | 1,770 |
| 010-1503-0021-011 | Vision Insurance | 320 | - | 0.00% | 320 | 288 | 32 | 300 |
| 010-1503-0021-012 | Medicare | 4,440 | 160 | 3.74% | 4,280 | 5,777 | (1,497) | 5,280 |
| | Fringe Benefits Total | 105,820 | 15,610 | 17.30% | 90,210 | 96,915 | (6,705) | 103,380 |
| | Recreation Programs | | | | | | | |
| 010-1503-0550-005 | Adult Softball | 2,500 | (700) | -21.88% | 3,200 | 2,334 | 866 | 3,120 |
| 010-1503-0550-008 | Movie Nights Expenditures | 2,000 | - | 0.00% | 2,000 | 1,664 | 336 | 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 | 6,232 | (2,232) | 3,640 |
| 010-1503-0550-011 | Youth Soccer | 3,000 | - | 0.00% | 3,000 | 621 | 2,379 | 3,070 |
| 010-1503-0550-012 | Youth Flag Football | 1,000 | (1,200) | -54.55% | 2,200 | 625 | 1,575 | 1,080 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|--------------------------|----------------------------|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY | Final Budget | Projected Actual | Projected Variance |
| 010-1503-0550-014 | Youth Basketball | 6,000 | (800) | -11.76% | 6,800 | 5,571 | 1,229 |
| 010-1503-0550-016 | Adult Basketball | 500 | - | 0.00% | 500 | - | 500 |
| 010-1503-0550-020 | Gymnastics | 8,000 | - | 0.00% | 8,000 | 6,401 | 1,599 |
| 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 | 2,168 | 1,832 |
| Recreation Program Total | | 35,400 | (5,000) | -12.38% | 40,400 | 28,507 | 11,893 |
| <hr/> | | | | | | | |
| 010-1503-0551-000 | Recreation Classes | 15,000 | (5,000) | -25.00% | 20,000 | 14,078 | 5,922 |
| 010-1503-0551-011 | Basketball PIT | 1,950 | (1,050) | -35.00% | 3,000 | 2,753 | 247 |
| 010-1503-0551-014 | Cartooning | 1,300 | (200) | -13.33% | 1,500 | 1,095 | 405 |
| 010-1503-0551-016 | Driving Education | 150 | - | 0.00% | 150 | 104 | 46 |
| 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 | 9,013 | (4,513) |
| 010-1503-0551-023 | Sandcastle Music Together | - | (2,500) | -100.00% | 2,500 | - | 2,500 |
| 010-1503-0551-027 | Tai Chi Chuan | 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 | 10,415 | 1,585 |
| 010-1503-0551-030 | Western Horsemanship | 1,630 | (2,370) | -59.25% | 4,000 | 3,352 | 648 |
| 010-1503-0551-031 | Zumba Fitness | 1,000 | (1,000) | -50.00% | 2,000 | 1,093 | 907 |
| 010-1503-0551-032 | Ballet | 1,000 | (1,500) | -60.00% | 2,500 | 605 | 1,895 |
| 010-1503-0551-034 | Fencing | 2,270 | (730) | -24.33% | 3,000 | 3,157 | (157) |
| 010-1503-0551-035 | Gardening | - | (500) | -100.00% | 500 | - | 500 |
| 010-1503-0551-038 | Wilderness | 500 | - | 0.00% | 500 | 112 | 120 |
| 010-1503-0551-042 | Yoga | 320 | 320 | 100.00% | - | 382 | 388 |
| 010-1503-0551-043 | Cooking | 330 | (1,670) | -83.50% | 2,000 | 724 | 1,276 |
| 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 | 64,029 | 11,821 |
| <hr/> | | | | | | | |
| 010-1503-0555-100 | Day Camps | 22,750 | (1,250) | -5.21% | 24,000 | 23,638 | 362 |
| 010-1503-0555-110 | Contracted Specialty Camps | 2,000 | 2,000 | 111.11% | 1,800 | 1,374 | 426 |
| 010-1503-0555-120 | Employee Specialty Camps | 15,000 | 950 | 15.38% | 13,000 | 6,796 | 870 |
| Day Camps Total | | 39,750 | 950 | 2.45% | 38,800 | 31,808 | 6,992 |
| <hr/> | | | | | | | |
| 010-1503-0555-100 | Day Camps | 27,660 | | | | | |
| 010-1503-0555-110 | Contracted Specialty Camps | 870 | | | | | |
| 010-1503-0555-120 | Employee Specialty Camps | 12,720 | | | | | |
| Day Camps Total | | 41,250 | | | | | |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Account Number | Description | Proposed Budget | | | | | | Prior & Current Year Information | | | |
|-------------------|-----------------------------------|-----------------|----------|-----------|--------|----------|---------|----------------------------------|----------|-----------|----------|
| | | FY 18-19 | | \$ Change | | % change | | Projected | | Projected | |
| | | Proposed | Budget | From PY | Budget | From PY | Budget | FY 17-18 | Actual | Variance | FY 17-18 |
| 010-1503-0129-000 | Bank & Credit Card Stmt Chgs | 100 | 100 | 100.00% | - | 0.00% | 35,000 | 26,249 | 7 | (7) | 80 |
| 010-1503-0131-000 | Publication of Brochures | 35,000 | - | 0.00% | - | 0.00% | 3,000 | 1,545 | 1,455 | 1,455 | 33,930 |
| 010-1503-0141-000 | Training & Education | 3,000 | - | 0.00% | - | 0.00% | (900) | 1,400 | 323 | 1,077 | 2,250 |
| 010-1503-0145-000 | Office Supplies | 500 | - | 64.29% | - | 0.00% | 3,000 | 2,284 | 716 | 716 | 930 |
| 010-1503-0153-000 | Vehicle Fuel | 3,000 | - | 0.00% | - | 0.00% | 150 | 100.00% | - | 185 | 2,020 |
| 010-1503-0153-000 | Auto Mileage Reimbursements | 150 | - | 100.00% | - | 100.00% | (1,300) | 2,500 | 1,258 | (185) | - |
| 010-1503-0206-000 | Audio Video Licensing | 1,200 | - | -52.00% | - | 25.00% | 500 | 2,000 | 1,202 | 1,242 | 700 |
| 010-1503-0554-000 | Facility Use/Field Prep | 2,500 | - | 25.00% | - | 25.00% | 500 | 2,000 | 1,202 | 798 | 1,980 |
| | Other Expenditures Total | 45,450 | (1,450) | -3.09% | - | -3.09% | 46,900 | 33,053 | 13,847 | 41,890 | |
| | Transfer Out To Other Funds | | | | | | | | | | |
| | Trans to Equi Replacement (33) | 1,980 | (11,350) | -85.15% | - | -85.15% | | 13,330 | 13,330 | - | 13,620 |
| | Transfer Out to Other Funds Total | 1,980 | (11,350) | -85.15% | - | -85.15% | | 13,330 | 13,330 | - | 13,620 |
| | Recreation Programs Totals | 592,200 | (8,060) | -1.34% | - | - | 600,260 | 668,899 | (68,639) | (68,639) | 674,340 |
| | Recreation Programs Totals | 592,200 | (8,060) | -1.34% | - | - | 600,260 | 668,899 | (68,639) | (68,639) | 674,340 |
| | Public Works Department | | | | | | | | | | |
| | Salaries | 254,910 | 38,300 | 17.68% | - | -100.00% | | 216,610 | 182,965 | 33,645 | 184,730 |
| | Salaries - It | - | (2,780) | - | - | - | | 2,780 | 1,863 | 917 | 2,040 |
| | Salaries - Overtime | - | - | - | - | - | | - | 5,408 | (5,408) | 2,840 |
| | Salaries Total | 254,910 | 35,520 | 16.19% | - | - | 219,390 | 190,236 | 29,155 | 29,155 | 189,610 |
| | Fringe Benefits | | | | | | | | | | |
| | Pers/retirement | 37,530 | 8,350 | 28.62% | - | - | 29,180 | 26,166 | 3,014 | 3,014 | 26,140 |
| | Social Security | 15,800 | 2,200 | 16.18% | - | - | 13,600 | 10,669 | 2,931 | 2,931 | 10,880 |
| | lcma | 1,650 | (1,270) | -43.49% | - | - | 2,920 | 1,647 | 1,273 | 1,273 | 1,720 |
| | Unemployment | 850 | (1,230) | -59.13% | - | - | 2,080 | 771 | 1,309 | 1,309 | 560 |
| | Workers Comp Insurance | 9,140 | 2,640 | 40.62% | - | - | 6,500 | 6,154 | 346 | 346 | 14,460 |
| | Health Insurance | 54,640 | 23,640 | 76.26% | - | - | 31,000 | 29,154 | 1,846 | 1,846 | 26,490 |
| | Life Insurance | 410 | 140 | 51.85% | - | - | 270 | 294 | (24) | 294 | 260 |
| | Disability Insurance | 1,740 | 680 | 56.76% | - | - | 1,110 | 3,341 | (2,231) | 3,341 | 3,410 |
| | Dental Insurance | 2,870 | 1,010 | 54.30% | - | - | 1,880 | 1,754 | 106 | 106 | 1,640 |
| | Vision Insurance | 490 | 170 | 53.13% | - | - | 320 | 295 | 25 | 25 | 280 |
| | Medicare | 3,700 | 520 | 16.35% | - | - | 3,180 | 2,696 | 484 | 484 | 2,680 |
| | Fringe Benefits Total | 128,820 | 36,800 | 39.99% | - | - | 92,020 | 82,941 | 9,079 | 9,079 | 88,520 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|-------------------------------------|--------------------------------|----------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 16-17 |
| 010-1601-0147-001 | General Engineering Services | 22,000 | - | 0.00% | 22,000 | 7,977 | 14,023 |
| 010-1601-0147-314 | Contract Serv / Office Machine | 1,800 | (100) | -5.26% | 1,900 | 1,729 | 171 |
| 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 | 5,261 | 3,739 |
| | Contract Services Total | 70,800 | 37,900 | 115.20% | 32,900 | 14,968 | 17,932 |
| | | | | | | | 9,500 |
| | | | | | | | |
| 010-1601-0194-000 | Telephone | 5,500 | (640) | -10.42% | 6,140 | 5,327 | 813 |
| 010-1601-0194-360 | High-speed Internet Services | 700 | 80 | 12.90% | 620 | 698 | (78) |
| | Utilities Total | 6,200 | (560) | -8.28% | 6,760 | 6,025 | 735 |
| | | | | | | | 7,600 |
| | | | | | | | |
| 010-1601-0151-000 | Equipment Maint & Repairs | 12,000 | (4,000) | -25.00% | 16,000 | 27,631 | (11,631) |
| 010-1601-0151-317 | Vehicle Repairs & Maint/PW | 500 | - | 0.00% | 500 | 823 | (323) |
| 010-1601-0151-503 | Equipment Maint & Repairs | - | - | - | - | 267 | (267) |
| | Equipment Maint & Repairs Total | 12,500 | (4,000) | -24.24% | 16,500 | 28,721 | (12,221) |
| | | | | | | | 23,820 |
| | | | | | | | |
| | Other Expenditures | - | (200) | -100.00% | 200 | 221 | (21) |
| | Bank & Credit Card Stmt Chg's | - | - | - | - | 64 | (64) |
| | Departmental Meetings | 1,000 | - | 0.00% | 1,000 | 1,138 | (138) |
| | Professional / Membership Dues | 100 | (100) | -50.00% | 200 | 69 | 131 |
| | Publications | 2,450 | - | 0.00% | 2,450 | 519 | 1,931 |
| | Professional Seminars | - | - | - | - | 27 | (27) |
| | In House Training | 10,000 | 410 | 4.28% | 9,590 | 10,040 | (450) |
| | Clothing | - | (250) | -100.00% | 250 | - | 250 |
| | Office Equipment-under \$500 | 500 | (1,300) | -72.22% | 1,800 | 517 | 1,283 |
| | Computer Supplies / R & M | 2,560 | - | 0.00% | 2,560 | 1,309 | 1,251 |
| | Office Supplies | - | (100) | -100.00% | 100 | - | 100 |
| | Miscellaneous Expenditures | 400 | - | 0.00% | 400 | 477 | (77) |
| | Postage And Shipping Costs | 1,000 | (200) | -16.67% | 1,200 | 367 | 833 |
| | General Parts & Supplies | 1,000 | (200) | -16.67% | 1,200 | 1,736 | (536) |
| | Water/1st Aid/Kitchen Supplies | 10,000 | - | 0.00% | 10,000 | 12,671 | (2,671) |
| | Vehicle Fuel-all Pw Deps | 1,000 | 300 | 42.86% | 700 | 1,080 | (380) |
| | Auto Mileage Reimbursements | 30,010 | (1,640) | -5.18% | 31,650 | 30,235 | 1,415 |
| | Other Expenditures Total | | | | | | 32,070 |
| | | | | | | | |
| | Transfer Out To Other Funds | | | | | | |
| 010-1601-0900-031 | Trnsfr Out To Equip Rpl (31)- AB939 | 40,910 | (49,530) | -54.77% | 90,440 | 198,437 | (107,997) |
| | | | | | | | 27,850 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 16-17 |
| 010-1601-0900-032 | Trans to Equi Replacement (33) Vehicle | 47,700 | 47,700 | 100.00% | - | - | - |
| 010-1601-0900-033 | Trans to Equi Replacement (33) | 9,820 | (49,550) | -83.46% | 59,370 | 59,370 | 61,920 |
| | Transfer Out to Other Funds Total | 98,430 | (51,380) | -34.30% | 149,810 | 198,437 | (48,627) |
| | Public Works Department Totals | 601,670 | 52,640 | 9.59% | 549,030 | 551,563 | (2,533) |
| | PW - Parks & Landscaping | | | | | | 440,890 |
| 010-1602-0011-000 | Salaries - Regular | 209,310 | 17,760 | 9.27% | 191,550 | 150,150 | 41,400 |
| 010-1602-0015-000 | Salaries - Overtime | - | - | - | - | 748 | (748) |
| | Salaries Total | 209,310 | 17,760 | 9.27% | 191,550 | 150,898 | 40,653 |
| | Fringe Benefits | | | | | | 213,050 |
| 010-1602-0021-001 | Pers/retirement | 30,940 | (2,290) | -6.89% | 33,230 | 22,227 | 11,003 |
| 010-1602-0021-002 | Social Security | 12,920 | 1,050 | 8.85% | 11,870 | 8,416 | 3,454 |
| 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% | - | 406 | (406) |
| 010-1602-0021-005 | Workers Comp Insurance | 12,470 | (440) | -3.41% | 12,910 | 12,223 | 687 |
| 010-1602-0021-006 | Health Insurance | 43,230 | 1,870 | 4.52% | 41,360 | 30,373 | 10,987 |
| 010-1602-0021-007 | Life Insurance | 320 | (20) | -5.88% | 340 | 257 | 83 |
| 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 | 1,535 | 805 |
| 010-1602-0021-011 | Vision Insurance | 380 | (20) | -5.00% | 400 | 257 | 143 |
| 010-1602-0021-012 | Medicare | 3,020 | 240 | 8.63% | 2,780 | 2,106 | 674 |
| | Fringe Benefits Total | 109,090 | (180) | -0.16% | 109,270 | 79,331 | 29,939 |
| | Contract Services | | | | | | 123,750 |
| 010-1602-0147-150 | Contract Services/ Janitorial | 12,000 | (11,690) | -49.35% | 23,690 | 24,467 | (777) |
| 010-1602-0147-200 | Contract Services | 9,000 | 160 | 1.81% | 8,840 | 12,966 | (4,126) |
| 010-1602-0147-340 | Sarzotti Park Maintenance | 5,000 | 5,000 | 100.00% | - | 2,586 | (2,586) |
| 010-1602-0147-341 | Libbey Park Maintenance | 750 | 750 | 100.00% | - | 14,606 | (14,606) |
| 010-1602-0147-342 | Rotary Park Maintenance | 760 | 760 | 100.00% | - | 713 | (713) |
| 010-1602-0147-343 | Skate Park Maintenance | 60 | 60 | 100.00% | - | 595 | (595) |
| 010-1602-0147-346 | Daly Park Maintenance | - | - | - | - | 48 | (48) |
| 010-1602-0147-417 | Contract Serv/LB Alarm | 2,500 | (430) | -14.68% | 2,930 | 2,346 | 584 |
| | Contract Services Total | 30,070 | (5,390) | -15.20% | 35,460 | 58,326 | (22,866) |
| | Utilities | 35,000 | 1,710 | 5.14% | 33,290 | 45,353 | (12,063) |
| | | | | | | | 48,970 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Prior & Current Year Information | | | | | | | | | |
|----------------------------------|---------------------------------|--------------------------|--------------------------|-------------------------|-----------------------|-----------------|-------------------|----------|--|
| Account Number | Description | Proposed Budget | | | Projected | | | Actual | |
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | FY 17-18 Final Budget | Actual FY 17-18 | Variance FY 17-18 | FY 16-17 | |
| 010-1603-0021-006 | Health Insurance | 14,750 | 1,490 | 11.24% | 13,260 | 12,689 | 571 | 11,380 | |
| 010-1603-0021-007 | Life Insurance | 110 | - | 0.00% | 110 | 126 | (16) | 100 | |
| 010-1603-0021-008 | Disability Insurance | 490 | 10 | 2.08% | 480 | - | 480 | - | |
| 010-1603-0021-009 | Dental Insurance | 750 | - | 0.00% | 750 | 758 | (8) | 640 | |
| 010-1603-0021-011 | Vision Insurance | 130 | - | 0.00% | 130 | 127 | 3 | 110 | |
| 010-1603-0021-012 | Medicare | 1,030 | 140 | 15.73% | 890 | 1,100 | (210) | 910 | |
| | Fringe Benefits Total | 37,690 | 2,610 | 7.44% | 35,080 | 35,563 | (483) | 37,120 | |
| | Contract Services | | | | | | | | |
| 010-1603-0147-000 | Contract Services/ Gen Maint | 5,000 | 5,000 | 100.00% | - | 6,173 | (6,173) | 4,160 | |
| 010-1603-0147-150 | Contract Services/ Janitorial | 15,000 | - | 0.00% | 15,000 | 15,584 | (584) | 18,470 | |
| 010-1603-0147-200 | Contract Services | 6,500 | - | 0.00% | 6,500 | 15,109 | (8,609) | 12,730 | |
| | Contract Services Total | 26,500 | 5,000 | 23.26% | 21,500 | 36,865 | (15,365) | 35,360 | |
| | Utilities | | | | | | | | |
| 010-1603-0191-000 | Electricity | 6,000 | - | 0.00% | 6,000 | 7,029 | (1,029) | 6,640 | |
| 010-1603-0192-000 | Natural Gas | 300 | - | 0.00% | 300 | 347 | (47) | 400 | |
| 010-1603-0193-000 | Water | 1,500 | - | 0.00% | 2,840 | 1,424 | 1,416 | 4,860 | |
| 010-1603-0196-000 | Sewer Service | 3,500 | - | 0.00% | 3,130 | 4,186 | (1,056) | 3,270 | |
| | Utilities Total | 11,300 | - | 0.00% | 12,270 | 12,986 | (716) | 15,170 | |
| | Equipment Maint & Repairs | | | | | | | | |
| 010-1603-0151-000 | Vehicle Repairs & Maintenance | - | - | - | - | - | | | |
| 010-1603-0151-317 | Equipment Repairs & Mainten | - | - | - | - | - | | | |
| | Equipment Maint & Repairs | - | - | - | - | - | | | |
| 010-1603-0146-310 | Gen Maint Parts & Supplies | 4,500 | - | 0.00% | 4,500 | 4,150 | 350 | 4,000 | |
| 010-1603-0146-311 | Water/1st Aid/Kitchen Supplies | 500 | - | 0.00% | 500 | 1,351 | (851) | 910 | |
| 010-1603-0146-312 | Building Maintenance / PW | 8,000 | (2,000) | -20.00% | 10,000 | 11,446 | (1,446) | 13,280 | |
| 010-1603-0146-313 | Building Maintenance/City Hall | 8,000 | (2,000) | -20.00% | 10,000 | 7,477 | 2,523 | 11,170 | |
| 010-1603-0146-314 | Building Maintenance / Museum | 3,500 | - | 0.00% | 3,500 | 2,328 | 1,173 | 7,580 | |
| 010-1603-0146-315 | Building Maintenance / Police | 1,500 | - | 0.00% | 1,500 | 407 | 1,093 | 1,640 | |
| 010-1603-0146-316 | Building Maintenance/Rec Dep | 3,000 | (1,500) | -33.33% | 4,500 | 3,181 | 1,319 | 10,440 | |
| 010-1603-0149-000 | Equipment Rental | 200 | - | 0.00% | 200 | - | 200 | - | |
| | Other Expenditures Total | 29,200 | (5,500) | -15.85% | 34,700 | 30,340 | 4,360 | 49,020 | |
| | PW - General Maintenance Totals | 175,790 | 10,790 | 6.54% | 165,000 | 194,724 | (29,724) | 201,460 | |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Account Number | Description | Proposed Budget | | | | Prior & Current Year Information | | | | |
|-------------------|---------------------------------|-----------------|---------|-----------|--------|----------------------------------|-----------|-----------|--------|-------|
| | | FY 18-19 | | \$ Change | | % change | | Projected | | |
| | | Proposed | Budget | From PY | Budget | From PY | Budget | Actual | Actual | |
| 010-1604-0011-000 | Salaries - Regular | 128,640 | 62,640 | 94.91% | 66,000 | 144,628 | (78,628) | 66,840 | 66,840 | |
| 010-1604-0012-000 | Salaries - Part-time | 25,640 | (3,150) | -10.94% | 28,790 | 51,763 | (22,973) | 28,910 | 28,910 | |
| 010-1604-0015-000 | Salaries - Overtime | 600 | 600 | 100.00% | - | - | - | - | - | |
| | Salaries Totals | 154,880 | 60,090 | 63.39% | 94,790 | 196,391 | (101,601) | 95,750 | 95,750 | |
| | Fringe Benefits | | | | | | | | | |
| 010-1604-0021-001 | Pers/retirement | 21,670 | 5,790 | 36.46% | 15,880 | 24,077 | (8,197) | 13,040 | 13,040 | |
| 010-1604-0021-002 | Social Security | 9,600 | 3,720 | 63.27% | 5,880 | 11,014 | (5,134) | 5,520 | 5,520 | |
| 010-1604-0021-003 | lcma | 1,890 | 670 | 54.92% | 1,220 | 1,895 | (675) | 920 | 920 | |
| 010-1604-0021-004 | Unemployment | 580 | 390 | 205.26% | 190 | 832 | (642) | 330 | 330 | |
| 010-1604-0021-005 | Workers Comp Insurance | 9,990 | 2,370 | 31.10% | 7,620 | 7,318 | 302 | 10,430 | 10,430 | |
| 010-1604-0021-006 | Health Insurance | 26,820 | 10,510 | 64.44% | 16,310 | 29,033 | (12,723) | 12,500 | 12,500 | |
| 010-1604-0021-007 | Life Insurance | 300 | 60 | 25.00% | 240 | 250 | (10) | 110 | 110 | |
| 010-1604-0021-008 | Disability Insurance | 890 | 300 | 50.85% | 590 | - | 590 | - | - | |
| 010-1604-0021-009 | Dental Insurance | 2,100 | 440 | 26.51% | 1,860 | 1,491 | 169 | 680 | 680 | |
| 010-1604-0021-011 | Vision Insurance | 360 | 80 | 28.57% | 280 | 251 | 29 | 110 | 110 | |
| 010-1604-0021-012 | Medicare | 2,250 | 880 | 64.23% | 1,370 | 2,766 | (1,396) | 1,360 | 1,360 | |
| | Fringe Benefits Total | 76,450 | 25,210 | 49.20% | 51,240 | 78,927 | (27,687) | 45,000 | 45,000 | |
| | Contract Services | | | | | | | | | |
| 010-1604-0147-000 | Contract Services/Gen.St.Maint | 7,000 | - | 0.00% | 7,000 | 15,514 | (8,514) | 26,850 | 26,850 | |
| 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 | 25,821 | (7,821) | 19,170 | 19,170 | |
| 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 | 46,248 | (28,248) | 33,270 | 33,270 | |
| 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 | 10,940 | 10,940 | |
| | Contract Services Total | 77,200 | 21,000 | 37.37% | 56,200 | 94,233 | (38,033) | 90,230 | 90,230 | |
| | Equipment Maint & Repairs | | | | | | | | | |
| 010-1604-0151-000 | Equipment Repairs & Maintenance | - | - | - | - | - | 226 | (226) | 90 | 90 |
| 010-1604-0151-317 | Equipment Maint & Repairs | - | - | - | - | - | 156 | (156) | - | - |
| 010-1604-0160-000 | St Tree Maint/Not Inc Ciltran | 5,000 | (1,000) | -16.67% | 6,000 | 17,616 | (11,616) | 14,350 | 14,350 | |
| 010-1604-0160-001 | Street Tree Report | 5,000 | (1,810) | -26.58% | 6,810 | 2,028 | 4,782 | 5,550 | 5,550 | |
| 010-1604-0160-002 | Contract Serv / St Tree Maint | 30,000 | - | 0.00% | 30,000 | - | 30,000 | 30,000 | 9,750 | 9,750 |
| | Tree Maintenance Total | 40,000 | (2,810) | -6.56% | 42,810 | 20,026 | 22,784 | 29,740 | 29,740 | |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | | |
|-------------------|----------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|--------------------|--|
| | | FY 18-19 Proposed Budget | \$ 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 | |
| | | FY 18-19 Proposed Budget | 80 | 80 | 100.00% | 55 | (55) | - | |
| 010-1701-0012-000 | Salaries - Part-time | 18,000 | 7,100 | 65.14% | 10,900 | 24,071 | (13,171) | 16,130 | |
| 010-1701-0011-000 | Salaries - Overtime | | | | | | | | |
| | Salaries Total | | | | | | | | |
| | Fringe Benefits | | | | | | | | |
| 010-1701-0021-001 | Pers/retirement | 2,670 | 780 | 41.27% | 1,890 | 3,432 | (1,542) | 2,380 | |
| 010-1701-0021-002 | Social Security | 1,120 | 440 | 64.71% | 680 | 1,403 | (723) | 830 | |
| 010-1701-0021-003 | lcma | 280 | 30 | 12.00% | 250 | 283 | (33) | 220 | |
| 010-1701-0021-004 | Unemployment | 60 | 60 | 100.00% | - | 182 | (182) | 60 | |
| 010-1701-0021-005 | Workers Comp Insurance | 1,080 | 350 | 47.95% | 730 | 692 | 38 | 1,430 | |
| 010-1701-0021-006 | Health Insurance | 3,740 | 1,390 | 59.15% | 2,350 | 4,462 | (2,112) | 2,770 | |
| 010-1701-0021-007 | Life Insurance | 30 | 10 | 50.00% | 20 | 30 | (10) | 20 | |
| 010-1701-0021-008 | Disability Insurance | 120 | 30 | 33.33% | 90 | 90 | - | - | |
| 010-1701-0021-009 | Dental Insurance | 190 | 60 | 46.15% | 130 | 178 | (48) | 150 | |
| 010-1701-0021-011 | Vision Insurance | 30 | 10 | 50.00% | 20 | 30 | (10) | 30 | |
| 010-1701-0021-012 | Medicare | 260 | 100 | 62.50% | 160 | 338 | (178) | 230 | |
| | Fringe Benefits Total | 9,580 | 3,260 | 51.58% | 6,320 | 11,029 | (4,709) | 8,120 | |
| | Contract Services | | | | | | | | |
| 010-1701-0147-000 | Contract Services | 2,000 | - | 0.00% | 2,000 | 326 | 1,674 | 5,420 | |
| 010-1701-0147-200 | Contract Services | 5,000 | (85,000) | -94.44% | 90,000 | 1,281 | 88,719 | 7,880 | |
| 010-1701-0147-300 | Contract Serv/V/C Strm Wrtr/Mgmt | 3,420 | 1,420 | 71.00% | 2,000 | 2,660 | (660) | - | |
| 010-1701-0147-310 | CntrctSrv/VenturaRiverAlgeTMDL | 14,000 | (6,000) | -30.00% | 20,000 | - | 20,000 | 13,840 | |
| 010-1701-0147-315 | Storm Drain Maintenance | 10,000 | 2,000 | 25.00% | 8,000 | 9,823 | (1,823) | 5,370 | |
| 010-1701-0147-337 | Contract Service/Engineer Fees | 8,000 | - | 0.00% | 8,000 | - | 8,000 | 1,750 | |
| 010-1701-0147-338 | Ceqa Filing Fees To County | 6,000 | - | 0.00% | 6,000 | 7,570 | (1,570) | 7,660 | |
| 010-1701-0147-450 | Contract Serv/New Flood Maps | - | (5,000) | -100.00% | 5,000 | - | 5,000 | 4,640 | |
| | Contract Services Total | 48,420 | (92,580) | -65.66% | 141,000 | 21,660 | 119,340 | 46,560 | |
| | Other Expenditures | | | | | | | | |
| 010-1701-0146-000 | NPDS Related Supplies&Material | 1,460 | - | 0.00% | 1,460 | 469 | 991 | 1,320 | |
| | Other Expenditures Total | 1,460 | - | 0.00% | 1,460 | 469 | 991 | 1,320 | |
| | PW - NPDES Totals | 77,460 | (82,220) | -51.49% | 159,680 | 57,230 | 102,450 | 72,130 | |
| | PW - AB939 Expenditures | | | | | | | | |
| 010-1702-0012-000 | Salaries - Part-time | 690 | (0) | -0.03% | 1,160 | 137 | 1,024 | 630 | |
| | Salaries Total | 690 | (470) | -40.52% | 1,160 | 137 | 1,024 | 630 | |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | | |
|-------------------|--------------------------------|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|----------|-----------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY | Final Budget | Projected Actual | Projected Variance | FY 17-18 | Actual FY 16-17 |
| 010-1703-0021-008 | Disability Insurance | 30 | 10 | 50.00% | 20 | - | 20 | - | - |
| 010-1703-0021-009 | Dental Insurance | 40 | - | 0.00% | 40 | 49 | 49 | (9) | 40 |
| 010-1703-0021-011 | Vision Insurance | 10 | - | 0.00% | 10 | 8 | 8 | 2 | 10 |
| 010-1703-0021-012 | Medicare | 50 | 10 | 25.00% | 40 | 55 | 55 | (15) | 50 |
| | Fringe Benefits Total | 1,950 | 270 | 16.07% | 1,680 | 2,024 | 2,024 | (344) | 3,350 |
| | Contract Services | | | | | | | | |
| 010-1703-0147-000 | Contract Services | 8,000 | - | 0.00% | 8,000 | 751 | 751 | 7,249 | 1,330 |
| 010-1703-0147-200 | Contract Services/LndscpnHaney | 2,000 | - | 0.00% | 2,000 | 1,648 | 1,648 | 352 | 2,680 |
| 010-1703-0147-315 | Contract Services Total | 10,000 | - | 0.00% | 10,000 | 7,975 | 7,975 | 2,025 | 770 |
| | 20,000 | - | 0.00% | | 20,000 | 10,374 | 10,374 | 9,626 | 4,780 |
| | Other Expenditures | | | | | | | | |
| 010-1703-0145-308 | Postage And Shipping Costs | - | - | 0.00% | - | 22,000 | 22,000 | 24 | (24) |
| 010-1703-0146-000 | CalTran Maint Parts & Supplies | 22,000 | - | 0.00% | 100 | - | - | 17,627 | - |
| 010-1703-0146-338 | Pesticides/fertilizers | 100 | - | 0.00% | 2,500 | 2,500 | 100 | 100 | 16,100 |
| 010-1703-0160-000 | Tree Maintenance | 2,500 | - | 0.00% | 24,600 | 24,600 | 73 | 2,427 | - |
| | Other Expenditures Total | 24,600 | - | 0.00% | | 24,600 | 4,470 | 20,130 | 730 |
| | PW - CalTran Contract Totals | | | | | | | | |
| | 50,170 | 1,010 | 2.05% | | 49,160 | 49,160 | 20,771 | 28,389 | 28,170 |
| | PW - IT Department | | | | | | | | |
| | Salaries | | | | | | | | |
| 010-1801-0014-000 | Salaries - It | 46,460 | 460 | 1.00% | 46,000 | 46,000 | 45,248 | 752 | 35,530 |
| | Salaries Total | 46,460 | 460 | 1.00% | | 46,000 | 45,248 | 752 | 35,530 |
| | Fringe Benefits | | | | | | | | |
| 010-1801-0021-001 | Pers/retirement | 6,920 | (260) | -3.62% | 7,180 | 7,180 | 6,926 | 254 | 5,550 |
| 010-1801-0021-002 | Social Security | 2,840 | (10) | -0.35% | 2,850 | 2,850 | 2,734 | 116 | 2,140 |
| 010-1801-0021-003 | Icma | 1,340 | 250 | 22.94% | 1,090 | 1,090 | 1,334 | (244) | 1,070 |
| 010-1801-0021-004 | Unemployment | 110 | 110 | 100.00% | - | 174 | 174 | (174) | 130 |
| 010-1801-0021-005 | Workers Comp Insurance | 4,060 | 90 | 2.27% | 3,970 | 3,970 | 3,758 | 212 | 3,860 |
| 010-1801-0021-006 | Health Insurance | 8,680 | (50) | -0.57% | 8,730 | 8,730 | 8,463 | 267 | 6,840 |
| 010-1801-0021-007 | Life Insurance | 60 | - | 0.00% | 60 | 60 | 62 | (2) | 50 |
| 010-1801-0021-008 | Disability Insurance | 320 | 10 | 3.23% | 310 | 310 | 447 | (137) | 490 |
| 010-1801-0021-009 | Dental Insurance | 410 | - | 0.00% | 410 | 410 | 372 | 38 | 310 |
| 010-1801-0021-011 | Vision Insurance | 70 | - | 0.00% | 70 | 70 | 62 | 8 | 50 |
| 010-1801-0021-012 | Medicare | 660 | (10) | -1.49% | 670 | 670 | 640 | 30 | 500 |
| | Fringe Benefits Total | 25,470 | 130 | 0.51% | | 25,340 | 24,973 | 367 | 20,990 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|---------------------------------------|-----------------------------------|--------------------------|--------------------------|-------------------------|----------------------------------|---------------------------|-----------------------------|--|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual FY 17-18 | Projected Variance FY 17-18 | |
| EXPENDITURES | | | | | | | | |
| Libbey Bowl Maintenance Fund | | | | | | | | |
| 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 | |
| Revenues over/ (Under) Expenditures | | | | | | | | |
| | | \$ 15,000 | \$ 15,000 | 100.00% | \$ - | \$ 15,510 | \$ 17,610 | |
| Gas Tax Fund /St. Improvement | | | | | | | | |
| REVENUES | | | | | | | | |
| Tax Revenues | | | | | | | | |
| 022-9301-1082-000 | Highway User Tax - 2103 | \$ 57,900 | \$ 27,970 | 93.45% | \$ 29,930 | \$ 20,394 | \$ 18,880 | |
| 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 | 31,852 | 812 | |
| 022-9301-1086-000 | Highway User Tax - 2107 | 53,950 | (2,190) | -3.90% | 56,140 | 57,860 | 1,720 | |
| 022-9301-1087-000 | Highway User Tax - 2107.5 | 2,000 | - | 0.00% | 2,000 | 2,000 | - | |
| 022-9301-1088-000 | HUTA-Road Maint Rehab | 125,420 | 82,310 | 190.93% | 43,110 | 19,726 | (23,384) | |
| 022-9301-1089-000 | HUTA - State Loan Repayment | 8,580 | 30 | 0.35% | 8,550 | 8,586 | 36 | |
| | Tax Revenues Total | 323,520 | 109,300 | 51.02% | 214,220 | 185,209 | (29,011) | |
| Use of Money / Property | | | | | | | | |
| 022-9304-1033-000 | Interest Income | - | (800) | -100.00% | 800 | 250 | (550) | |
| | Use of Money /Property Total | - | (800) | -100.00% | 800 | 250 | (550) | |
| Total Revenues - Fund 22 | | | | | | | | |
| | | 323,520 | 108,500 | 50.46% | 215,020 | 185,459 | (29,561) | |
| EXPENDITURES | | | | | | | | |
| PW - Street Maintenance | | | | | | | | |
| 022-11604-0900-031 | Transfer To General Fund 31 | - | (303,000) | -100.00% | 303,000 | 355,507 | (52,507) | |
| | Transfer Out to Other Funds Total | - | (303,000) | -100.00% | 303,000 | 355,507 | (52,507) | |
| PW - Street Maintenance Totals | | | | | | | | |
| | | - | (303,000) | -100.00% | 303,000 | 355,507 | (52,507) | |
| Total Expenditures - Fund 22 | | | | | | | | |
| | | - | (303,000) | -100.00% | 303,000 | 355,507 | (52,507) | |
| Revenues over/ (Under) Expenditures | | | | | | | | |
| | | \$ 323,520 | \$ 411,500 | -467.72% | \$ (87,980) | \$ (170,048) | \$ 97,252 | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|---------------------------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|--|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget FY 17-18 | Projected Actual FY 17-18 | Projected Variance FY 17-18 | |
| Transit TDA ART8 (99400C) Fund | | | | | | | | |
| REVENUES | | | | | | | | |
| 023-9000-0900-024 | Transfer-in/Cap Rpl Fund (024) Transfer in from Other Funds Total | \$ 195,000 | \$ 195,000 | 0.00% 0.00% | \$ 195,000 | \$ 195,000 | \$ (195,000) | |
| 023-9304-1033-000 | Use of Money / Property | - | - | - | - | 94 | 94 | |
| | Interest Income | - | - | - | - | 94 | 94 | |
| | Use of Money/Property Total | - | - | - | - | 94 | 94 | |
| | Total Use of Money / Property | - | - | - | - | 94 | 94 | |
| Revenue From Other Agencies | | | | | | | | |
| 023-9305-1014-000 | Prop 1B Streets & Roads | - | - | - | - | 56,000 | 56,000 | |
| 023-9305-1014-010 | Prop 1B / Security Grant | 164,000 | (18,000) | -9.89% -9.89% | 182,000 | 182,000 | - | |
| | Gold Coast Transit Grant | 164,000 | (18,000) | - | 182,000 | 238,000 | 56,000 | |
| | Prop 1B Streets & Roads Total | 164,000 | (18,000) | - | 182,000 | 238,000 | 56,000 | |
| 023-9305-1043-100 | Caltrans DRMT Trolley Grant | 291,530 | - | 0.00% 0.00% | 291,530 | 291,530 | - | |
| | Other Revenues | 291,530 | - | - | 291,530 | 291,530 | - | |
| | Other Revenues Total | 291,530 | - | - | 291,530 | 291,530 | - | |
| 023-9305-1110-000 | FTA Section 5311 Operational | 374,500 | - | 0.00% 0.00% | 374,500 | 374,500 | - | |
| | FTA Section 5311 Grant | 374,500 | - | - | 374,500 | 374,500 | - | |
| | FTA Section 5311 Grant Total | 374,500 | - | - | 374,500 | 374,500 | - | |
| 023-9305-1112-000 | Co Transportation Subsidy | 210,000 | (14,300) | -6.38% -6.38% | 224,300 | 200,000 | (24,300) | |
| | Co Transportation Subsidy Total | 210,000 | (14,300) | - | 224,300 | 200,000 | (24,300) | |
| | Total Revenue From Other Agencies | 1,040,030 | (32,300) | -3.01% | 1,072,330 | 1,104,030 | 31,700 | |
| Charges For Current Services | | | | | | | | |
| 023-9306-1090-121 | Trolley Fare Box Revenue | 87,000 | 15,000 | 20.83% | 72,000 | 71,000 | (1,000) | |
| 023-9306-1090-123 | Trolley Fare Box Revenue | 20,000 | 20,000 | 100.00% | - | 300 | 300 | |
| 023-9306-1090-125 | Trolley Advertising | 5,500 | - | 0.00% | 5,500 | - | (5,500) | |
| | TrolleyFareBox/OjaiValleyInn | 112,500 | 35,000 | 45.16% | 77,500 | 71,300 | (6,200) | |
| | Trolley Fare Box Revenue Total | 112,500 | 35,000 | - | 77,500 | 71,300 | (6,200) | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|-------------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual FY 17-18 | Projected Variance FY 17-18 |
| | | | | | FY 17-18 | | Actual FY 16-17 |
| | Charges For Current Services | 112,500 | 35,000 | 45.16% | 77,500 | 71,300 | (6,200) |
| | Other Revenues | | | | | | 75,860 |
| 023-9307-1044-999 | 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 | 1,175,424 | (169,406) |
| | EXPENSES | | | | | | 874,010 |
| | Transportation Fund | | | | | | |
| | Salaries | 140,000 | (15,600) | -10.03% | 155,600 | 128,302 | 27,298 |
| | Salaries - Regular | 169,160 | (16,310) | -8.79% | 185,470 | 182,215 | 3,256 |
| | Salaries - Part-time | 4,500 | 4,500 | 100.00% | - | 5,909 | (5,909) |
| | Salaries Total | 313,660 | (27,410) | -8.04% | 341,070 | 316,426 | 24,644 |
| | Fringe Benefits | | | | | | 318,101 |
| | Pers/retirement | 14,610 | (3,057) | -17.30% | 17,667 | 28,610 | (10,943) |
| | Social Security | 19,880 | (1,253) | -5.93% | 21,133 | 19,093 | 2,040 |
| | lcma | 2,330 | - | 0.00% | 2,330 | 2,367 | (37) |
| | Unemployment | 3,030 | - | 0.00% | 3,030 | 2,939 | 91 |
| | Workers Comp Insurance | 5,420 | (370) | -6.39% | 5,790 | 5,481 | 309 |
| | Health Insurance | 26,630 | 1,140 | 4.47% | 25,490 | 22,224 | 3,266 |
| | Life Insurance | 220 | - | 0.00% | 220 | 187 | 33 |
| | Disability Insurance | 1,000 | (70) | -6.54% | 1,070 | 761 | 309 |
| | Dental Insurance | 1,540 | - | 0.00% | 1,540 | 1,191 | 349 |
| | Vision Insurance | 260 | - | 0.00% | 260 | 200 | 60 |
| | Medicare | 4,550 | (407) | -8.21% | 4,957 | 4,492 | 465 |
| | PERS Unfunded Liability | 19,720 | 568 | 2.97% | 19,152 | 16,710 | 2,442 |
| | Health Inst/ret Emp/rec | 11,650 | (2,121) | -15.40% | 13,771 | 13,043 | 728 |
| | Fringe Benefits Total | 110,840 | (5,570) | -4.78% | 116,410 | 117,299 | (889) |
| | Office & Computer Supplies | | | | | | 36,111 |
| 023-1206-0024-000 | Computer Supplies/ R&M | 5,300 | 5,000 | 1666.67% | 300 | - | 75 |
| 023-1206-0145-000 | Office Supplies | 300 | - | 0.00% | 300 | 169 | 124 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|-------------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 16-17 |
| 023-1206-0155-005 | Auto Mileage Reimbursements | 100 | - | 0.00% | 100 | - | 100 |
| | Vehicle Replacement Assessment | 15,000 | 12,360 | 468.18% | 2,640 | - | 2,640 |
| | Auto & Trans Costs Total | 99,600 | 8,860 | 9.76% | 90,740 | 93,283 | (2,543) |
| | Grant Expenses | 24,000 | - | 0.00% | 24,000 | 18,667 | 5,333 |
| | ADA Programs | 24,000 | - | 0.00% | 24,000 | 18,667 | 5,333 |
| 023-1206-0222-001 | ADA Programs - County | 184,240 | 34,990 | 23.44% | 149,250 | 148,877 | 373 |
| 023-1206-0300-999 | Central 5311 Adm Costs | 232,240 | 34,990 | 17.74% | 197,250 | 186,210 | 11,040 |
| | Grant Expenses Total | | | | | | 204,110 |
| | Other Expenses | 1,200 | - | 0.00% | 1,200 | 1,098 | 102 |
| | Other Expenses Total | 1,200 | - | 0.00% | 1,200 | 1,098 | 872 |
| | Depreciation | 22,650 | - | 0.00% | 22,650 | 22,650 | - |
| | Land Imprvmt Dep Exp | 25,100 | - | 0.00% | 25,100 | 25,100 | - |
| | Equip & Machinery Dep Exp | 70,000 | - | 0.00% | 70,000 | 70,000 | - |
| | Vehicle Depreciation Exp | 117,750 | - | 0.00% | 117,750 | 117,750 | - |
| | Depreciation Total | | | | | | 116,191 |
| | Capital Purchases | 486,530 | - | 0.00% | 486,530 | 486,530 | - |
| | Trolley Purchase | 486,530 | - | 0.00% | 486,530 | 486,530 | - |
| | Equipment Total | 486,530 | - | 0.00% | 486,530 | 486,530 | - |
| | Transfers | | | | | | - |
| 023-1206-0900-033 | Trans to Equi Replacement (33) tech | 1,980 | (2,580) | -56.58% | 4,560 | 4,560 | - |
| 023-1206-0900-033 | Trans to Equi Replacement (33) veh | 2,640 | 2,640 | 100.00% | - | - | 4,860 |
| | Transfer Out To Other Funds Total | 4,620 | 60 | 1.32% | 4,560 | 4,560 | - |
| | Total Expenses - Fund 23 | 1,419,650 | 7,930 | 0.56% | 1,411,720 | 1,382,263 | 29,458 |
| | Revenues over/ (Under) Expenditures | \$ - | \$ 66,890 | -100.00% | \$ (66,890) | \$ (206,839) | \$ (139,948) |
| | | | | | | | \$ 43,284 |
| | REVENUES | | | | | | |
| | Use of Money / Property | | | | | | |
| | Interest Income | | | | | | |
| 024-9304-1033-000 | Interest Income | \$ - | \$ (500) | -100.00% | \$ 500 | \$ 450 | \$ (50) |
| 024-9304-1033-001 | Interest Income - Prob 1B | | | | | | |
| | Interest Income Total | | | | | | |
| | | | | | | | \$ 270 |
| | | | | | | | \$ 640 |
| | | | | | | | \$ 910 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|---|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 17-18 |
| | Total Use of Money / Property | | | | 500 | 450 | (50) |
| | TDA Artic Cap GCTD | | | | | | 910 |
| | Equipment Replacement | | | | | | |
| 024-9305-1014-001 | 1B Transit Fnds /Deferred | 195,000 | - | 0.00% | 195,000 | - | (195,000) |
| 024-9305-1014-010 | TDA Art4 CAP GCTD-Def Rev | 75,000 | - | 0.00% | 75,000 | 24,000 | (51,000) |
| | Equipment Replacement Total | 270,000 | - | 0.00% | 270,000 | 24,000 | (246,000) |
| | Total Other Revenues | 270,000 | - | 0.00% | 270,000 | 24,000 | (246,000) |
| | Total Revenues - Fund 24 | 270,000 | (500) | -18% | 270,500 | 24,450 | (246,050) |
| | EXPENDITURES | | | | | | |
| | Transfer Out To Other Funds | | | | | | |
| 024-1206-0900-023 | Transfer to Transit Fund (23) | 195,000 | - | 0.00% | 195,000 | - | 195,000 |
| 024-1206-0900-031 | Trnsf OutTo Capita Proj Fnd 31 | 75,000 | 3,400 | 4.75% | 71,600 | 794 | 70,806 |
| 024-1206-0900-031 | Trnsf OutTo Capita Proj Fnd 31 Sec Gate | - | - | - | - | 3,325 | (3,325) |
| | Transfer Total | 270,000 | 3,400 | 1.28% | 266,600 | 4,119 | 262,481 |
| | Total Expenditures - Fund 24 | 270,000 | 3,400 | 1.28% | 266,600 | 4,119 | 262,481 |
| | (\$ - \$) | (3,900) | | -100.00% | \$ 3,900 | \$ 20,331 | \$ 16,431 |
| | | | | | | | \$(2,926) |
| | Drainage Fund | | | | | | |
| | Revenues | | | | | | |
| | Drainage Fees | | | | | | |
| 025-9301-1070-000 | Drainage Fees | \$ 12,000 | \$ (3,000) | -20.00% | \$ 15,000 | \$ 11,920 | \$ (3,080) |
| | Drainage Fees Total | 12,000 | (3,000) | -20.00% | 15,000 | 11,920 | (3,080) |
| | Total Tax Revenues | 12,000 | (3,000) | -20.00% | 15,000 | 11,920 | (3,080) |
| | Use of Money / Property | | | | | | |
| | Interest Income | | | | | | |
| 025-9304-1033-000 | Interest Income | - | (600) | -100.00% | 600 | 90 | (510) |
| | Interest Income Total | - | (600) | -100.00% | 600 | 90 | (510) |
| | Total Use of Money / Property | - | (600) | -100.00% | 600 | 90 | (510) |
| | Other Revenues | | | | | | |
| 025-9307-1044-999 | 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 | 12,070 | (120,910) |
| | | | | | | | 7,810 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|--------------------------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|--|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget FY 17-18 | Projected Actual FY 17-18 | Projected Variance FY 17-18 | |
| EXPENDITURES | | | | | | | | |
| PW - Street Maintenance | | | | | | | | |
| 025-1604-0300-999 | Indirect OH Costs Allocation | 3,300 | (14,620) | -81.58% | 17,920 | 17,920 | 0 | |
| | Indirect OH Costs Allocation Total | 3,300 | (14,620) | -81.58% | 17,920 | 17,920 | 0 | |
| 025-1604-0900-031 | Transfer Out To Other Funds | 100,000 | (15,000) | -13.04% | 115,000 | - | 16,480 | |
| | Transfer-Out to FD31 Drain Pj | 100,000 | (15,000) | -13.04% | 115,000 | - | 16,480 | |
| | Transfers Total | 100,000 | (29,620) | -22.28% | 132,920 | 17,920 | - | |
| | PW - Street Maintenance Totals | 103,300 | (29,620) | -22.28% | 132,920 | 115,000 | 16,480 | |
| | Total Expenditures - Fund 25 | 103,300 | (29,620) | -22.28% | 132,920 | 115,000 | 16,480 | |
| | Revenues over/ (Under) Expenditures | \$ - | \$ - | | \$ - | \$ (5,910) | \$ (8,670) | |
| TDA Art 3 (99234) BikePedFund | | | | | | | | |
| REVENUES | | | | | | | | |
| Tax Revenues | | | | | | | | |
| 026-9301-1094-000 | Article 3 - Bike/Ped Funds | \$ - | \$ - | - | \$ - | \$ 770 | \$ 770 | |
| | Article 3 - Bike/Ped Funds | - | - | - | - | 770 | 770 | |
| | Article 3 - Bike/Ped-Funds Total | - | - | - | - | - | - | |
| | Total Tax Revenues | - | - | | - | 770 | 770 | |
| Use of Money / Property | | | | | | | | |
| Misc Receipts & Refunds | | | | | | | | |
| 026-9304-1033-000 | Interest Income | - | (1,400) | -100.00% | 1,400 | 310 | (1,090) | |
| | Misc Receipts & Refunds Total | - | (1,400) | -100.00% | 1,400 | 310 | (1,090) | |
| | Total Revenues - Fund 26 | 107,750 | (102,250) | -48.69% | 210,000 | 310 | (209,690) | |
| 026-9307-1044-999 | Budgeted Use of Fund Balance | 107,750 | (100,850) | -48.35% | 208,600 | - | (208,600) | |
| | Budgeted Use of Fund Balance 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 | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|--|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget FY 17-18 | Projected Actual FY 17-18 | Projected Variance FY 17-18 |
| EXPENDITURES | | | | | | | |
| | PW - Street Maintenance | | | | | | |
| 026-1604-0900-031 | Transfer Out To Other Funds | 107,750 | (102,250) | -48.69% | 210,000 | 6,245 | 203,755 |
| | Transfer-Out to FD31 | 107,750 | (102,250) | -48.69% | 210,000 | 6,245 | 203,755 |
| | PW - Street Maintenance Totals | 107,750 | (102,250) | -48.69% | 210,000 | 6,245 | 203,755 |
| | Total Expenditures - Fund 26 | 107,750 | (102,250) | -48.69% | 210,000 | 6,245 | 203,755 |
| | Revenues over/ (Under) Expenditures | \$ - | \$ - | | \$ - | \$ (5,165) | \$ (5,165) |
| TDA Art 8 (99400 A)ST & RD Fund | | | | | | | |
| REVENUES | | | | | | | |
| | Use of Money / Property | | | | | | |
| | Interest Income | \$ - | \$ - | - | \$ - | \$ - | \$ - |
| | Use of Money / Property Total | \$ - | \$ - | - | \$ - | \$ - | \$ - |
| | Total Use of Money / Property | \$ - | \$ - | | \$ - | \$ - | |
| | Total Revenues - Fund 27 | \$ - | \$ - | | \$ - | \$ - | |
| EXPENDITURES | | | | | | | |
| | PW - Street Maintenance | | | | | | |
| 027-9304-1033-000 | Transfer Out To Other Funds | | | | | | |
| | Transf-out-general Fund(10) | | | | | | |
| | Transfer Totals | | | | | | |
| | Total Expenditures - Fund 27 | \$ - | \$ - | | \$ - | \$ - | |
| | Revenues over/ (Under) Expenditures | \$ - | \$ - | | \$ - | \$ - | |
| Capital & Special Proj Fund | | | | | | | |
| REVENUES | | | | | | | |
| 031-9000-0900-010 | Transfer in From Other Funds | \$ - | \$ 48,000 | \$ (37,540) | \$ 85,540 | \$ - | \$ (85,540) |
| 031-9000-0900-010 | Transfer in from Fund10/Pirie fund Def Rev | \$ - | \$ (7,260) | \$ (7,260) | \$ - | \$ (7,260) | \$ 187,700 |
| 031-9000-0900-010 | Transfer in from Fund10/Rec | \$ 40,910 | \$ (77,530) | \$ -100.00% | \$ 118,440 | \$ -65.46% | \$ 79,997 |
| 031-9000-0900-010 | Transfer in from Fund10/AB939 def rev | \$ 40,910 | \$ (77,530) | \$ -43.89% | \$ 198,437 | \$ - | \$ - |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Account Number | Description | Proposed Budget | | | | Prior & Current Year Information | | | |
|---|--|--------------------------|--------------------------|-------------------------|-----------------------|----------------------------------|-----------------------------|-----------------|--|
| | | FY 18-19 Proposed Budget | \$ 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 | |
| | | (5,000) | (425,780) | -100.00% | 5,000 | - | (5,000) | - | |
| 031-9000-0900-011 | Transfer in from Fund11 | - | (425,780) | -100.00% | 425,780 | 355,507 | (70,273) | 53,560 | |
| 031-9000-0900-022 | Transfer in from Fund22 | 75,000 | 3,400 | 4.75% | 71,600 | 4,119 | (67,481) | 3,840 | |
| 031-9000-0900-024 | Transfer-in firm Trans Equip FD 24 | 100,000 | (15,000) | -13.04% | 115,000 | - | (115,000) | - | |
| 031-9000-0900-025 | Transfer-in firm Drainage FD 25 | 156,240 | (53,760) | -25.60% | 210,000 | 45,845 | (164,155) | 23,860 | |
| 031-9000-0900-026 | Transfer-in firm TDA Art 3 FD 26 | - | - | - | - | 75,095 | 75,095 | - | |
| 031-9000-0900-033 | Transfer in from Equip fund Fund 33 | - | - | - | - | - | - | - | |
| 031-9000-0900-052 | Transfer-in from PlazaMaint F52 | - | - | - | - | - | - | - | |
| 031-9000-0900-070 | Transfer-in firm PlazaMaint F70 | - | (20,000) | -100.00% | 20,000 | 735 | (19,265) | 5,000 | |
| | Transfer in From Other Funds Total | 420,150 | (638,470) | -60.31% | 1,058,620 | 679,738 | (378,882) | 273,960 | |
| Total Transfer-in from Other Funds | | 420,150 | (638,470) | -60.31% | 1,058,620 | 679,738 | (378,882) | 273,960 | |
| Tax Revenues | | | | | | | | | |
| | Transient Occupancy Tax | 712,500 | 20,750 | 3.00% | 691,750 | 660,047 | (31,703) | 669,210 | |
| | Transient Occupancy Tax | - | - | - | - | - | - | - | |
| | Triple Flip Closeout | 712,500 | 20,750 | 3.00% | 691,750 | 660,047 | (31,703) | 669,210 | |
| | Transient Occupancy Tax Total | 712,500 | 20,750 | 3.00% | 691,750 | 660,047 | (31,703) | 669,210 | |
| | Total Tax Revenues | 712,500 | 20,750 | 3.00% | 691,750 | 660,047 | (31,703) | 669,210 | |
| Use of Money / Property | | | | | | | | | |
| | Interest Income | - | - | - | - | - | - | - | |
| | Interest Income | - | - | - | - | - | - | - | |
| | Interest Income Total | - | - | - | - | - | - | - | |
| | Total Use of Money / Property | - | - | - | - | - | - | - | |
| Revenue From Other Agencies | | | | | | | | | |
| | STP/Road Overlay & Rcnstrn | - | (200,000) | -100.00% | 200,000 | - | (200,000) | - | |
| | CMAQ/Bike Trail @FoxCanyon | - | (102,980) | -100.00% | 102,980 | - | (102,980) | - | |
| | ATP Grant- Ojal/Maricopa | 202,130 | - | - | 50,000 | 180,000 | 130,000 | - | |
| | Prop/B/PTM/SEA | 56,600 | - | 0.00% | 56,600 | - | (56,600) | - | |
| | CDBG Grant/Sarzotti PicnicArea | - | - | - | - | - | - | 80,900 | |
| | Revenue from Other Agency Totals | 258,730 | (150,850) | -36.83% | 409,580 | 180,000 | (220,580) | 80,900 | |
| | Total Revenue From Other Agencies | 258,730 | (150,850) | -36.83% | 409,580 | 180,000 | (220,580) | 80,900 | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Other Revenues | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------------------------|---------------------------------------|-------------|------------------|--------------------|----------------|----------------------------------|------------------|--------------------|
| | | | FY 18-19 | | % change | Final | Projected | Projected |
| | | | Proposed | From PY | From PY | Budget | Actual | Variance |
| 031-9307-1044-001 | Misc Refunds & Receipts | | - | - | - | - | - | - |
| 031-9307-1044-002 | Dtnn/OCASarzottiPicnicArea | | - | (65,000) | -100.00% | 65,000 | - | (65,000) |
| 031-9307-1044-008 | Dtnn/LibbeyPlygrndEquip | | - | - | - | - | - | - |
| 031-9307-1044-013 | Dtnn/OCASZPFld Light Poles | | - | - | - | - | - | - |
| 031-9307-1044-014 | Sk8 Park Donations | | - | - | - | - | - | - |
| 031-9307-1044-014 | CalRecycle RAC Grant | | - | (70,590) | -100.00% | 70,590 | 90,000 | 19,410 |
| 031-9307-1044-020 | Project Cost Reimb. frm public | | 103,000 | 103,000 | 100.00% | - | - | - |
| 031-9307-1044-100 | Skate Ojai/Park Donations (OCA) | | 104,860 | (735,370) | -87.52% | 840,230 | - | (840,230) |
| 031-9307-1044-990 | Budgeted Use of FB-Set up Veh Fund 33 | | 207,860 | (767,960) | -78.70% | 975,820 | 90,000 | (885,820) |
| 1044 | Misc Refunds & Receipts Total | | | | | | | 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 | 1,609,785 | (1,525,985) |
| | | | | | | | | 1,074,450 |
| EXPENDITURES | | | | | | | | |
| Transportation Fund | | | | | | | | |
| Bus Shelter Project | | | | | | | | |
| 031-1206-0801-002 | Trolley Radio & Antennae | | 20,000 | 20,000 | 100.00% | - | - | - |
| 031-1206-0801-004 | Trolley Stop Shelters | | 25,000 | 25,000 | 100.00% | - | - | - |
| 031-1206-0801-005 | Trolley Wash pad & Sound Wall | | 70,910 | (790) | -1.10% | 71,700 | 3,325 | 68,375 |
| | Bus Shelter Project Total | | 115,910 | 44,210 | 61.66% | 71,700 | 3,325 | 68,375 |
| | Transportation Fund Totals | | 115,910 | 44,210 | 61.66% | 71,700 | 3,325 | 68,375 |
| PW - Parks & Landscaping | | | | | | | | |
| 031-1602-0802-102 | Sarzotti Picnic Area Cnpy & Pd | | - | - | - | - | 4,260 | (4,260) |
| 031-1602-0802- | Sarzotti Outdoor Basketball Court | | 150,000 | 100,000 | - | 50,000 | 3,145 | 46,855 |
| 031-1602-0802- | Sarzotti-Gymnastics Equip | | - | (10,000) | -100.00% | 10,000 | - | 10,000 |
| 031-1602-0802-105 | Field #1 Light Poles | | 56,000 | - | 0.00% | 56,000 | - | 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 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------|-------------------|------------------|----------------------------------|------------------|--------------------|
| | | FY 18-19 Proposed 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 |
| 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 | 9,305 | 296,195 |
| | PW - Parks & Landscaping Totals | 275,500 | (30,000) | -9.82% | 305,500 | 9,305 | 296,195 |
| | PW - General Maintenance | | | | | | |
| | Bus Shelter Project | 56,600 | - | 0.00% | 56,600 | - | 56,600 |
| | Electric Main Gate & Fencing | 56,600 | - | 0.00% | 56,600 | - | 56,600 |
| | Bus Shelter Project Total | | | | | | |
| 031-1603-0801-170 | General Maintenance Projects | 40,000 | 20,000 | 100.00% | 20,000 | - | 20,000 |
| | City Hall Roof Repair | 5,000 | - | 0.00% | 5,000 | - | 5,000 |
| | PW Lower Yard Equip Roof | - | - | - | - | - | - |
| | Paint/Hazardous waste storage | - | (5,500) | -100.00% | 5,500 | - | 5,500 |
| | Equipment-Replace AC PW Office | - | (4,500) | -100.00% | 4,500 | - | 4,500 |
| | Equipment-Replace Backup Generator PW | 47,000 | 47,000 | 100.00% | - | - | - |
| | Chapel Roof | 8,000 | (12,000) | -60.00% | 20,000 | - | 20,000 |
| | Museum Gate | - | (5,000) | -100.00% | 5,000 | - | 5,000 |
| | Gravel/Chip Storage Cribs | - | (20,000) | -100.00% | 20,000 | - | 20,000 |
| | Police dept - Roof work | - | - | - | - | 794 | (794) |
| | Trolley Washdown pad | - | - | - | - | - | - |
| | City Council Chambers | 2,500 | 2,500 | 100.00% | - | - | - |
| | Cemetery Master Plan | 22,000 | 2,000 | 10.00% | 20,000 | - | 20,000 |
| | General Maintenance Projects Total | 133,500 | 33,500 | 33.50% | 100,000 | 21,529 | 19,265 |
| | PW - General Maintenance | | | | | | |
| | Parking Lot Repair | 93,000 | (7,000) | -7.00% | 100,000 | 8,543 | 91,457 |
| | Parking Lot Repair Total | 93,000 | (7,000) | -7.00% | 100,000 | 8,543 | 91,457 |
| | PW - General Maintenance Totals | 283,100 | 26,500 | 10.33% | 256,600 | 30,072 | 226,528 |
| | PW - Street Maintenance | | | | | | |
| | Misc Special Project | - | - | - | - | - | - |
| | Sgnl/Grnd/Smmr/lntrsctn/Sdwlk | - | (10,000) | -100.00% | 10,000 | - | 10,000 |
| | ADA Implementation Plan | - | (22,500) | -50.00% | 45,000 | 22,500 | 22,500 |
| | Bike Trail Xing Rework | 22,500 | - | - | - | - | - |
| | Bike Trail Slurry (Fox-Bryant) | - | - | - | - | - | - |
| | PdXngRpFsh/Nrdf/Cnd/Vntra | 108,000 | (4,000) | -3.57% | 112,000 | - | 112,000 |
| | | | | | | | |
| 031-1604-0804-101 | | | | | | | 4,940 |
| 031-1604-0805-005 | | | | | | | - |
| 031-1604-0805-101 | | | | | | | 800 |
| 031-1604-0805-103 | | | | | | | 10,520 |
| 031-1604-0805-105 | | | | | | | 19,131 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|--------------------|--|--------------------------|--------------------|------------------|----------------------------------|------------------------|---------------------|------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY | Final Budget | Projected Actual | Projected Variance | Actual FY 16-17 |
| 031-1604-0805-1106 | Whispering Oaks Xing | 111,960 | (8,040) | -6.70% | 120,000 | 640 | 119,360 | 7,400 |
| 031-1604-0805-1107 | Maricopa HWY Ped Xings RRFBs | 160,000 | 70,000 | 77.78% | 90,000 | 5,365 | 84,635 | 5,757 |
| 031-1604-0805-310 | CmpltStlmplntPlan(w/bike/ped) | - | (10,000) | -100.00% | 10,000 | 400 | 9,600 | 5,692 |
| 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 | 4,053 |
| 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 | 28,905 | 546,075 | 58,293 |
| | Drainage Project | | | | | | | |
| 031-1604-0814-001 | Drainage Study Update | 55,000 | (15,000) | -21.43% | 70,000 | - | 70,000 | - |
| 031-1604-0814-007 | Video Inspection CMP/RCP Drain | 20,000 | - | 0.00% | 20,000 | - | 20,000 | - |
| 031-1604-0814-105 | PdXngE_EndArcade/CB toDrain | 25,000 | - | 0.00% | 25,000 | - | 25,000 | - |
| | Drainage Project Total | 100,000 | (15,000) | -13.04% | 115,000 | - | 115,000 | - |
| | STP / Street Overlay Project | | | | | | | |
| 031-1604-0817-008 | Road Overlays | 150,000 | (1,378,620) | -90.19% | 1,528,620 | 1,670,426 | (141,806) | 20,760 |
| 031-1604-0817-817 | Residential street overlay | - | - | - | - | - | - | 123,476 |
| 031-1604-0817-905 | CMAQ - Ped Xings & Improvement | - | - | - | - | - | - | 29,189 |
| | STP/ Street Overlay Project Total | 150,000 | (1,378,620) | -90.19% | 1,528,620 | 1,670,426 | (141,806) | 173,425 |
| | ATP Grant Projects | | | | | | | |
| 031-1604-0821-000 | ATP-Programming Consultant | 12,000 | - | 0.00% | 12,000 | 9,904 | 2,096 | 22,525 |
| 031-1604-0821-001 | ATP-Prelim Dsgn&Outr-nongrant | 35,000 | - | 0.00% | 35,000 | 2,955 | 32,045 | 47,371 |
| 031-1604-0821-002 | ATP - Prelim Dsgn & Outr-Grant | 165,000 | 42,000 | 34.15% | 123,000 | - | 123,000 | - |
| 821 | ATP Grant Projects Total | 212,000 | 42,000 | 24.71% | 170,000 | 12,859 | 157,141 | 69,896 |
| | Transfers Out | | | | | | | |
| 031-1604-0900-033 | Transfer out to Fund 033 | - | (75,830) | -100.00% | 75,830 | 75,830 | - | 136,340 |
| | Transfer Out Total | - | (75,830) | -100.00% | 75,830 | 75,830 | - | 136,340 |
| | PW - Street Maintenance Totals | 933,730 | (1,530,700) | -62.11% | 2,464,430 | 1,788,020 | 676,410 | 437,954 |
| | Capital Asset Land Purchase | | | | | | | |
| 031-1110-0899-100 | Capital Asset Total | - | - | - | - | - | - | 202,869 |
| | Total Expenditures - Fund 31 | 1,608,240 | (1,489,990) | -48.09% | 3,098,230 | 1,830,722 | 1,267,508 | 1,067,908 |
| | Revenues over/ (Under) Expenditures | \$ (9,000) \$ | (46,540) | -123.97% | \$ 37,540 | \$ (220,937) \$ | (258,477) \$ | 6,542 |

FY 18-19 Proposed Budget Detail Worksheet

City of Ojai

| Account Number | Description | Proposed Budget | | | | | | Prior & Current Year Information | | | |
|-------------------|--|-----------------------|------------|------------|------------|----------|----------|----------------------------------|----------|-----------|----------|
| | | FY 18-19 | | \$ Change | | % change | | Projected | | Projected | |
| | | Proposed | Budget | From PY | From PY | From PY | Budget | Actual | Variance | Actual | Variance |
| | Parks Acquisition Fund | | | | | | | | | | |
| | REVENUES | | | | | | | | | | |
| | Tax Revenues | | | | | | | | | | |
| 032-9301-1068-000 | Parks Acq Fee | \$ | - | \$ | - | \$ | - | \$ | 420 | \$ | 420 |
| | Parks Acq Fee | Totals | - | - | - | - | - | - | 420 | | 420 |
| | Total Tax Revenues | | | | | | | | | | |
| | Use of Money / Property | | | | | | | | | | |
| 032-9304-1033-000 | Interest Income | - | - | - | - | - | - | - | 15 | 20 | 20 |
| | Interest Income | Interest Income Total | - | - | - | - | - | - | 15 | 20 | 20 |
| | Total Use of Money / Property | | | | | | | | | | |
| | Total Revenues - Fund 32 | | | | | | | | 435 | 440 | 420 |
| | EXPENDITURES | | | | | | | | | | |
| | Parks Acquisition Fund | | | | | | | | | | |
| 032-1550-0147-000 | Sarz Park Master Plan | 4,000 | 4,000 | 4,000 | 4,000 | 100.00% | - | - | 739 | (739) | 950 |
| | Contract Services | 4,000 | 4,000 | 4,000 | 4,000 | 100.00% | - | - | 739 | (739) | 950 |
| | Total Expenditures - Fund 32 | | | | | | | | 739 | (739) | 950 |
| | Revenues over/ (Under) Expenditures | \$ (4,000) | \$ (4,000) | \$ (4,000) | \$ (4,000) | 100.00% | \$ (304) | \$ (304) | \$ (299) | \$ (299) | \$ 470 |

| REVENUES | | Equipment Replacement Fund | |
|-------------------|------------------------------|----------------------------|--|
| | Transfer in From Other Funds | | |
| 033-9000-0900-031 | Transfer from 031 | \$ - | \$ (75,830) |
| | | | \$ (1) \$ 75,830 \$ 75,830 \$ - \$ 136,340 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|---|---|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 16-17 |
| 033-9001-0900-010 | Transfer in From Other Funds Total | - | (75,830) | -100.00% | 75,830 | 75,830 | -136,340 |
| Total Transfer in From Other Funds | | - | (75,830) | -100.00% | 75,830 | 75,830 | -136,340 |
| Transfer in From Other Funds | | | | | | | |
| 033-9001-0900-023 | Transfer Out To Other Funds | 65,900 | - | 0.00% | 65,900 | 65,900 | 65,900 |
| | Vehicle Repl Transfer Fnd 10 | 2,640 | - | 0.00% | 2,640 | 2,640 | 2,640 |
| | Vehicle Repl Transfer Fnd 23 | 68,540 | - | 0.00% | 68,540 | 68,540 | 68,540 |
| | Transfer Out To Other Funds Total | 68,540 | | 0.00% | 68,540 | 68,540 | 68,540 |
| Transfer in From Other Funds-Veh | | | | | | | |
| 033-9002-0900-010 | Transfer in From Other Funds-Veh | 68,540 | - | 0.00% | 68,540 | 68,540 | 68,540 |
| 033-9002-0900-011 | | | | | | | |
| 033-9002-0900-023 | | | | | | | |
| | Total Equip & IT Reserve Transfr | 40,000 | (5,000) | -11.11% | 45,000 | 45,000 | 40,000 |
| | Total Equip & IT Reserve Transfr | 40,000 | (5,000) | -11.11% | 45,000 | 45,000 | -40,000 |
| Use of Money / Property | | | | | | | |
| 033-9304-1033-000 | Interest Income | - | - | - | - | 660 | 660 |
| | Total Interest Income Total | - | - | - | - | 660 | 660 |
| | Totals Use of Money / Property | - | - | - | - | 660 | 660 |
| Revenue From Other Agencies | | | | | | | |
| 033-9305-1012-100 | State Grants | - | (36,330) | -100.00% | 36,330 | 8,333 | (27,997) |
| | Misc Grant Revenues | - | (36,330) | -100.00% | 36,330 | 8,333 | (27,997) |
| | State Grants Total | - | (36,330) | -100.00% | 36,330 | 8,333 | (27,997) |
| Revenue From Other Agencies | | | | | | | |
| | | - | (36,330) | -100.00% | 36,330 | 8,333 | (27,997) |
| | Total Revenues - Fund 33 | 108,540 | (117,160) | -51.91% | 225,700 | 198,363 | (27,337) |
| 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) |
| | Equipment Total | 20,000 | 20,000 | 100.00% | - | 3,790 | (3,790) |
| | City Council Department Totals | | | | | | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Planning Department | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|---|-------------------------|------------------|-------------------|-----------------|----------------------------------|-------------------|------------------|
| | | | FY 18-19 | | % change | Final | Projected | Projected |
| | | | Proposed | From PY | From PY | Budget | Actual | Variance |
| 033-1401-0899-200 | Equipment | Software implementation | 700 | - | 0.00% | 700 | 23,147 | (22,447) |
| | | Equipment Total | 700 | - | 0.00% | 700 | 23,147 | (22,447) |
| | Planning Department Totals | | 700 | | 0.00% | 700 | 23,147 | (22,447) |
| | Public Works | | | | | | | |
| | Equipment | | - | (97,800) | -100.00% | 97,800 | - | 97,800 |
| | Vehicle purchases | | 4,000 | 4,000 | 100.00% | - | - | - |
| | Generators & AC | | - | (12,340) | -100.00% | 12,340 | 25,535 | (13,195) |
| | Electric Vehicle Charging Stat | | - | (28,000) | -100.00% | 28,000 | - | 28,000 |
| | Landscape & Yard Equip (Electric Tools) | | 4,000 | (134,140) | -97.10% | 138,140 | 25,535 | 112,605 |
| | Totals | | 4,000 | (134,140) | -97.10% | 138,140 | 25,535 | 112,605 |
| | Public Works Totals | | 4,000 | (134,140) | -97.10% | 138,140 | 25,535 | 112,605 |
| | PW - IT | | | | | | | |
| | Equipment | | 14,500 | 500 | 3.57% | 14,000 | 1,817 | 12,183 |
| | IT Servers & Hardware | | 2,200 | 200 | 10.00% | 2,000 | 1,257 | 743 |
| | IT PW Computers | | 22,000 | (5,000) | -18.52% | 27,000 | - | 27,000 |
| | IT Network & Server Room | | 38,700 | (4,300) | -10.00% | 43,000 | 3,074 | 39,926 |
| | Equipment Total | | 38,700 | (4,300) | -10.00% | 43,000 | 3,074 | 39,926 |
| | PW - IT Totals | | | | | | | |
| | 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 | 55,545 | 126,295 |
| | Revenues over/ (Under) Expenditures | | \$ 39,940 | \$ (3,920) | -8.94% | \$ 43,860 | \$ 142,818 | \$ 98,958 |
| | Street Lighting Fund | | | | | | | |
| | Revenues | | | | | | | |
| | Use of Money / Property | | | | | | | |
| | Interest Income | | \$ - | \$ (300) | -100.00% | \$ 300 | \$ 80 | \$ (220) |
| | Budgeted Use of Funds | | 7,640 | 7,640 | 100.00% | - | - | - |
| | Use of Money / Property Total | | 7,640 | 7,340 | 2446.67% | 300 | 80 | (220) |
| | Total Use of Money / Property | | 7,640 | 7,340 | 2446.67% | 300 | 80 | (220) |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 16-17 |
| 050-9307-1045-010 | Transfer-in from Other Funds | 1,460 | (0) | -0.02% | 1,460 | - | (1,460) |
| 050-9307-1045-011 | Transfer-in/GF Assessment(10) Transfer-in/GF(10)Gen Ben Use Transfer In From Other Funds Total | 6,350 | 0 | 0.00% | 6,350 | - | (6,350) |
| | Total Other Revenues | 7,810 | 3,820 | 48.91% | 7,810 | - | (7,810) |
| | Special Assessment | | | | | | |
| 1077 | Street Lighting Assessment | 48,120 | - | 0.00% | 48,120 | 26,940 | (21,180) |
| 050-9308-1077-000 | Street Lighting Assessment | (1,200) | - | 0.00% | (1,200) | (130) | 1,070 |
| 050-9308-1077-107 | Admin Cost / Ventura County | - | - | - | - | 70 | (1,040) |
| 050-9308-1077-201 | Street Lighting - Interest App | 47,130 | - | 0.00% | 47,130 | 25,850 | (21,280) |
| 050-9308-1077-411 | Overlay District (3) Assessmen | 94,050 | - | 0.00% | 94,050 | 52,730 | (41,320) |
| | Street Lighting Assessment Total | | | | | | |
| | 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 | | | | | | |
| | PW - General Maintenance | | | | | | |
| | Street Lighting Electricity | - | (20,460) | -100.00% | 20,460 | - | 20,460 |
| 050-1603-0162-000 | Street Lighting Electricity Total | - | (20,460) | -100.00% | 20,460 | - | 20,460 |
| | PW - General Maintenance Totals | | | | | | |
| | PW - Street Maintenance | | | | | | |
| 050-1604-0011-000 | Salaries - Regular | - | (1,200) | -100.00% | 1,200 | - | 1,200 |
| | Salaries - Regular Total | | | | | | |
| | 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 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|---|--------------------------|-------------------|------------------|----------------------------------|--------------------|--------------------|
| | | FY 18-19 Proposed 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 |
| 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 | 58,011 | (14,111) |
| | Street Lighting Electricity Total | 49,610 | 5,710 | 13.01% | 43,900 | 58,011 | (14,111) |
| | | | | | | | |
| 050-1604-0300-999 | Indirect OH Costs Allocation | 13,890 | 2,570 | 22.70% | 11,320 | 11,320 | 0 |
| | Indirect OH Costs Allocation Total | 13,890 | 2,570 | 22.70% | 11,320 | 11,320 | 0 |
| | | | | | | | |
| | PW - Street Maintenance Totals | 109,500 | 6,390 | 6.20% | 103,110 | 69,331 | 33,779 |
| | Total Expenditures - Fund 50 | 109,500 | (14,070) | -11.39% | 123,570 | 69,331 | 54,239 |
| | Revenues over/(Under) Expenditures | \$ - | \$ 21,410 | -100.00% | \$ (21,410) | \$ (16,521) | \$ (4,889) |
| | | | | | | | |
| | Library Special Tax Fund | | | | | | |
| | REVENUES | | | | | | |
| | Use of Money / Property | | | | | | |
| 051-9304-1033-000 | 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 | | | | | | |
| 051-9308-1075-000 | Library Special Tax | 112,300 | 300 | 0.27% | 112,000 | 113,830 | 1,830 |
| 051-9308-1075-107 | Library Special Tax | (780) | - | 0.00% | (780) | (160) | 620 |
| 051-9308-1075-201 | Admin Cost / Ventura County | 100 | - | 0.00% | 100 | 90 | (820) |
| | 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 |
| | | | | | | | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|---------------------------------|---|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|--|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance | |
| | | | | | FY 17-18 | FY 17-18 | FY 16-17 | |
| EXPENDITURES | | | | | | | | |
| Library Special Tax Fund | | | | | | | | |
| 051-1203-0210-000 | Library Services | 106,000 | - | 0.00% | 106,000 | 106,000 | 106,000 | |
| 051-1203-0300-999 | Library Services | 5,620 | - | 0.00% | 5,620 | 5,606 | 14,749 | |
| | Indirect OH Costs Allocation | - | - | 0.00% | 111,620 | 111,606 | 123,493 | |
| | Library Services Total | 111,620 | - | 0.00% | | | | |
| | Total Expenditures - Fund 51 | 111,620 | - | 0.00% | 111,620 | 111,606 | 14 | |
| | Revenues over/(Under) Expenditures | \$ - | \$ - | - | \$ - | \$ 2,194 | \$ (10,673) | |
| REVENUES | | | | | | | | |
| Use of Money / Property | | | | | | | | |
| | Interest Income | \$ 2,600 | \$ - | 0.00% | \$ 2,600 | \$ 2,600 | \$ 3,100 | |
| | Farmer's Market Rental | 2,600 | - | 0.00% | 2,600 | 2,600 | 3,100 | |
| | Interest Income Total | 2,600 | - | 0.00% | 2,600 | 2,600 | 3,100 | |
| | Total Use of Money / Property | 2,600 | - | 0.00% | 2,600 | 2,600 | - | |
| | Other Revenues | | | | | | | |
| | Transfer-in from Other Funds | | | | 35,150 | | (35,150) | |
| | Transfer-in/GF/Assessment (10) | 53,000 | 17,850 | 50.78% | | - | 33,480 | |
| | Transfer-in/GF(10)Gen Ben Use | - | (17,850) | -100.00% | 17,850 | - | (17,850) | |
| | Transfer in From Other Funds Total | 53,000 | - | 0.00% | 53,000 | - | 17,000 | |
| | Total Other Revenues | 53,000 | - | 0.00% | 53,000 | - | 50,480 | |
| | Special Assessment | | | | | | | |
| | Plaza Maintenance Assessment | 178,260 | - | 0.00% | 178,260 | 88,690 | (89,570) | |
| | Plaza Maintenance Assessment | (370) | - | 0.00% | (370) | (220) | 150 | |
| | Admin Cost / Ventura County | - | - | - | - | 100 | (370) | |
| | Plaza Maint - Interest Appt | 177,890 | - | 0.00% | 177,890 | 88,570 | 100 | |
| | Plaza Maintenance Assessment Total | | | | | | - | |
| | Total Special Assessment | 177,890 | - | 0.00% | 177,890 | 88,570 | (89,320) | |
| | Total Revenues - Fund 52 | 233,490 | - | 0.00% | 233,490 | 91,170 | (142,320) | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | | |
|--------------------------------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|--|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance | |
| | | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | Actual FY 16-17 | |
| EXPENDITURES | | | | | | | | |
| Plaza Maintenance | | | | | | | | |
| 052-1606-0011-000 | Salaries - Regular | 30,180 | 5,340 | 21.50% | 24,840 | 30,184 | (5,344) | |
| | Salaries - Regular Total | 30,180 | 5,340 | 21.50% | 24,840 | 30,184 | (5,344) | |
| Fringe Benefits | | | | | | | | |
| 052-1606-0021-001 | Pers/retirement | 4,630 | 4,590 | 11475.00% | 40 | 4,628 | (4,588) | |
| 052-1606-0021-002 | Social Security | 1,690 | 150 | 9.74% | 1,540 | 1,686 | (146) | |
| 052-1606-0021-003 | Icma | 340 | 340 | 100.00% | - | 337 | (337) | |
| 052-1606-0021-004 | Unemployment | 130 | 130 | 100.00% | - | 126 | (126) | |
| 052-1606-0021-005 | Workers Comp Insurance | 2,120 | (60) | -2.75% | 2,180 | 2,117 | 63 | |
| 052-1606-0021-006 | Health Insurance | 6,150 | 1,630 | 36.06% | 4,520 | 6,145 | (1,625) | |
| 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 | 297 | (17) | |
| 052-1606-0021-011 | Vision Insurance | 50 | - | 0.00% | 50 | 50 | 0 | |
| 052-1606-0021-012 | Medicare | 420 | 60 | 16.67% | 360 | 421 | (61) | |
| 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 | 15,857 | (1,447) | |
| Interest Expense | | | | | | | | |
| 052-1606-0119-000 | Interest Expense | 500 | 500 | 100.00% | - | 391 | (391) | |
| | Interest Expense Total | 500 | 500 | 100.00% | - | 391 | (391) | |
| Other Material & Supplies | | | | | | | | |
| 052-1606-0146-000 | Plaza Maint. Parts & Supplies | 5,400 | 900 | 20.00% | 4,500 | 6,003 | (1,503) | |
| | Other Material & Supplies Total | 5,400 | 900 | 20.00% | 4,500 | 6,003 | (1,503) | |
| Contract Services | | | | | | | | |
| 052-1606-0147-000 | Contract Svcs/Professional Sv | 60 | 60 | 100.00% | - | 2,090 | (2,090) | |
| 052-1606-0147-150 | Contract Services/ Janitorial | 7,950 | 1,680 | 26.79% | 6,270 | 8,245 | (1,975) | |
| 052-1606-0147-200 | Contract Services | 2,680 | 750 | 38.86% | 1,930 | 2,997 | (1,067) | |
| 052-1606-0147-315 | Contract Services / Restroom | 210 | - | 0.00% | 210 | - | 210 | |
| | Contract Services Total | 10,900 | 2,490 | 29.61% | 8,410 | 13,332 | (4,922) | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|----------------------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 17-18 |
| 052-1606-0191-000 | Electricity Electricity | 7,060 | - | 0.00% 0.00% | 7,060 | 4,793 | 2,267 2,267 |
| 052-1606-0193-000 | Water Water | 7,640 | - | 0.00% 0.00% | 7,640 | 4,888 | 2,752 2,752 |
| 052-1606-0196-000 | Sewer Service Sewer Service | 1,450 | - | 0.00% 0.00% | 1,450 | 1,742 | (292) (292) |
| 052-1606-0197-000 | Refuse Pickup Refuse Pickup, Plaza District Refuse Pickup Total | - | (49,200) | -100.00% -100.00% | 49,200 | - | 49,200 49,200 |
| 052-1606-0300-999 | Indirect OH Costs Allocation Indirect OH Costs Allocation Indirect OH costs Allocation Total | 23,240 | (4,420) | -15.98% -15.98% | 27,660 | 20,745 | 6,915 6,915 |
| | Plaza Maintenance Totals | 102,250 | (42,920) | -29.57% | 145,170 | 97,934 | 47,236 47,236 |
| | Total Expenditures - Fund 52 | 102,250 | (42,920) | -29.57% | 145,170 | 97,934 | 47,236 47,236 |
| | Revenues over/ (Under) Expenditures | \$ 131,240 | \$ 42,920 | 48.60% | \$ 88,320 | \$ (6,764) | \$ (95,084) \$ 86,370 |
| | Cemetery Fund | | | | | | |
| | REVENUES | | | | | | |
| | Use of Money / Property | | | | | | |
| | Interest Income | \$ - | \$ (1,400) | -100.00% | \$ 1,400 | \$ 260 | \$ (1,140) \$ 680 |
| | Interest Income | - | (1,400) | -100.00% | 1,400 | 260 | (1,140) 680 |
| | Total Use of Money / Property | - | (1,400) | -100.00% | 1,400 | 260 | (1,140) 680 |
| | 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 | | | | | | |
| 070-9306-1039-000 | | | | | | | |
| 070-9306-1039-010 | | | | | | | |
| 070-9306-1039-020 | | | | | | | |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|---|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | Actual FY 16-17 |
| 070-9306-1039-030 | Cemetery Marker Setting | 500 | - | 0.00% | 500 | 1,180 | 680 |
| | 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 | | | | | | |
| | Budgeted Use of Fund Balance | - | (15,080) | -100.00% | 15,080 | - | (15,080) |
| | Misc Refunds & Receipts Total | - | (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) |
| | EXPENDITURES | | | | | | |
| | Salaries - Regular | | | | | | |
| | Salaries - Regular | 5,550 | 110 | 2.02% | 5,440 | 9,451 | (4,011) |
| | Salaries - Reg/comp Absence | - | - | - | - | - | - |
| | Salaries - Regular Total | 5,550 | 110 | 2.02% | 5,440 | 9,451 | (4,011) |
| | Fringe Benefits | | | | | | |
| | Pers/retirement | 10 | - | 0.00% | 10 | 1,420 | (1,410) |
| | Social Security | 340 | - | 0.00% | 340 | 526 | (186) |
| | loma | 70 | - | 0.00% | 70 | 118 | (48) |
| | Unemployment | - | - | - | - | 40 | (40) |
| | Workers Comp Insurance | 480 | - | 0.00% | 480 | 466 | 14 |
| | Health Insurance | 990 | - | 0.00% | 990 | 1,663 | (673) |
| | Life Insurance | 10 | - | 0.00% | 10 | 16 | (6) |
| | Disability Insurance | 40 | - | 0.00% | 40 | - | 40 |
| | Dental Insurance | 60 | - | 0.00% | 60 | 95 | (35) |
| | Vision Insurance | 10 | - | 0.00% | 10 | 16 | (6) |
| | Medicare | 80 | - | 0.00% | 80 | 135 | (55) |
| | PERS Unfunded Liability | 1,150 | - | 0.00% | 1,150 | - | 1,150 |
| | Fringe Benefits Total | 3,240 | - | 0.00% | 3,240 | 4,496 | (1,256) |
| | Contract Services | - | - | - | - | 1,908 | (1,908) |
| | Miscellaneous Expenditures | - | - | 0.00% | - | 23 | - |
| | Clean-up Tree Maint/Watering | 100 | - | 0.00% | 100 | 333 | 77 |
| | Contractual Services - Other | 900 | - | 0.00% | 900 | 567 | 47 |
| | Contract Services Total | 1,000 | - | 0.00% | 1,000 | 2,264 | 737 |
| | | | | | | | 784 |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------|-------------------|-------------------------|----------------------------------|------------------|--------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | | | | FY 17-18 | FY 17-18 | FY 17-18 |
| 070-1603-0163-000 | Cemetery Maintenance | 1,500 | - | 0.00% | 1,500 | 243 | 1,257 |
| | Cemetery Maintenance Total | 1,500 | - | 0.00% | 1,500 | 243 | 1,257 |
| 070-1603-0193-000 | Water | 480 | - | 0.00% | 480 | 473 | 7 |
| | Water Total | 480 | - | 0.00% | 480 | 473 | 7 |
| 070-1603-0300-999 | Indirect OH Costs Allocation | 3,190 | 620 | 24.12% | 2,570 | 2,570 | (0) |
| | Indirect OH Costs Allocation Total | 3,190 | 620 | 24.12% | 2,570 | 2,570 | (0) |
| 070-1603-0350-003 | Depreciation Expenditures | 250 | - | 0.00% | 250 | - | 250 |
| | Land Improvement Depr Exp | 250 | - | 0.00% | 250 | - | 250 |
| | Depreciation Expenditures Total | 250 | - | 0.00% | 250 | - | 250 |
| 070-1603-0900-031 | Transfer Out To Other Funds | - | (20,000) | -100.00% | 20,000 | 735 | 19,265 |
| | TransferOut-Capital Proj Fd31 | - | (20,000) | -100.00% | 20,000 | 735 | 19,265 |
| | Transfer Out To Other Funds Total | - | (20,000) | -100.00% | 20,000 | 735 | 19,265 |
| | PW - General Maintenance Totals | 15,210 | (19,270) | -55.89% | 34,480 | 20,232 | 14,248 |
| | Total Expenses - Fund 70 | 15,210 | (19,270) | -55.89% | 34,480 | 20,232 | 8,981 |
| | Revenues over/ (Under) Expenses | \$ 2,790 | \$ 2,790 | 100.00% | \$ - | \$ 1,968 | \$ (3,299) |
| | RDA Successor Agency | | | | | | |
| | REVENUES | | | | | | |
| | RDA Tax Increments | | | | | | |
| 190-9701-1010-101 | Property Tax | \$ 391,780 | \$ (20,290) | -4.92% | \$ 412,070 | \$ 386,075 | \$ (25,995) |
| | RDA Property Tax Trust Fund | 391,780 | (20,290) | -4.92% | 412,070 | 386,075 | (25,995) |
| | Property Tax Total | | | | | | |
| | Total RDA Tax Increments | 391,780 | (20,290) | -4.92% | 412,070 | 386,075 | (25,995) |
| | RDA Use of Money / Property | | | | | | |
| 190-9704-1033-000 | Interest Income | - | - | - | - | 130 | 130 |
| | Interest Income Total | - | - | - | - | 130 | 130 |
| | Total RDA Use of Money / Property | | | | | | |
| | Total Revenues - Fund 190 | 391,780 | (20,290) | -4.92% | 412,070 | 386,205 | (25,865) |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|---|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------|-----------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual | Projected Variance |
| | | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | FY 17-18 | Actual FY 16-17 |
| EXPENDITURES | | | | | | | |
| | RDA Successor Agency/RtrmntFnd | | | | | | |
| 190-1901-0134-000 | Lease Expense | 26,770 | 780 | 3.00% | 25,990 | 26,321 | (331) |
| | Lease Expense | 26,770 | 780 | 3.00% | 25,990 | 26,321 | (331) |
| | Lease Expense Total | | | | | | |
| 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 | 365,010 | (21,070) | -5.46% | 386,080 | 386,080 | - |
| | Totals | | | | | | |
| | RDA Capital Project Fund Totals | 391,780 | (20,290) | -4.92% | 412,070 | 412,401 | (331) |
| | Total Expenditures - Fund 190 | 391,780 | (20,290) | -4.92% | 412,070 | 412,401 | (331) |
| | Revenues over/ (Under) Expenditures | \$ - | \$ - | - | \$ - | \$ (26,196) | \$ 26,196 |
| RDA Successor Agency LM Housing Fund | | | | | | | |
| REVENUES | | | | | | | |
| | RDA Use of Money / Property | | | | | | |
| 192-9704-1033-000 | Interest Income | \$ - | \$ (1,400) | -100.00% | \$ 1,400 | \$ 330 | \$ (1,070) |
| | Interest Income | \$ - | \$ (1,400) | -100.00% | \$ 1,400 | \$ 330 | \$ (1,070) |
| | Interest Income Total | | | | | | |
| | Total RDA Use of Money / Property | | | | | | |
| | RDA Misc Receipts & Refunds | | | | | | |
| 192-9707-1028-000 | Low & Mod Housing (20%) | - | (77,220) | -100.00% | 77,220 | 77,220 | - |
| | Low & Mod Housing (20%) | - | (77,220) | -100.00% | 77,220 | 77,220 | - |
| | Low & Mod Housing (20%) Total | | | | | | |
| 192-9707-1044-000 | Misc Refunds & Receipts | - | - | - | - | - | - |
| | Misc Refunds & Receipts | - | - | - | - | - | - |
| | Budgeted Use of Fund Balance | 202,760 | 202,760 | 100.00% | - | - | - |
| | Misc Refunds & Receipts Total | 202,760 | 202,760 | 100.00% | - | - | - |

City of Ojai
FY 18-19 Proposed Budget Detail Worksheet

| Account Number | Description | Proposed Budget | | | Prior & Current Year Information | | |
|-------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| | | FY 18-19 Proposed Budget | \$ Change From PY Budget | % change From PY Budget | Final Budget | Projected Actual FY 17-18 | Projected Variance FY 17-18 |
| | | | | | FY 17-18 | FY 17-18 | |
| | Total RDA Misc Receipts & Refunds | 202,760 | 125,540 | 162.57% | 77,220 | 77,220 | - |
| | Total Revenues - Fund 191 | 202,760 | 124,140 | 157.90% | 78,620 | 77,550 | (1,070) |
| | EXPENDITURES | | | | | | 830 |
| | RDA - Housing Rehab Project | | | | | | |
| 192-1903-0300-999 | Indirect OH Costs Allocation | 560 | (310) | -35.63% | 870 | - | - |
| 192-1903-0196-000 | Sewer svr charge (408 N Montg) | 2,200 | - | 0.00% | 2,200 | 2,105 | 95 |
| | Indirect OH Costs Allocation Total | 202,760 | 199,690 | 6504.56% | 3,070 | 2,105 | 95 |
| | RDA - Low Mod Housing Fund Totals | | | | | | 2,780 |
| | Total Expenditures - Fund 191 | 202,760 | 199,690 | 6504.56% | 3,070 | 2,105 | 95 |
| | Revenues over/ (Under) Expenditures | \$ - | \$ (75,550) | -100.00% | \$ 75,550 | \$ 75,445 | \$ (975) |
| | | | | | | | \$ (1,950) |

Capital Improvement Plan (Proposed 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.

City of Ojai
CIP Summary Schedule
Fiscal Years 2018-23
By CIP Type

| | Projected 17-18 | Projected 18-19 | Projected 19-20 | Projected 20-21 | Projected 21-22 | Projected 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
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 |
| | \$ | \$ | \$ | \$ | \$ |
| 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 |
| Road Overlay & Reconstruction Total: | 1,670,426 | 150,000 | 1,524,304 | 40,000 | 1,479,000 |
| Parks | | | | | |
| Libbey Park | - | - | - | - | - |
| Remodel Restrooms | - | 20,000 | 112,500 | 112,500 | - |
| Bike Park | 1,900 | - | - | 20,000 | - |
| Turf Hill - expanded w/new artificial turf | - | - | - | - | 12,000 |
| Sewer Line Pump System | - | 17,500 | 17,500 | - | - |
| 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 |
| Parks Total: | 9,305 | 275,500 | 130,000 | 212,500 | 227,000 |
| 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 | - |
| 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 |
| 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 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 |
| Parking Signage (wayfinding) | - | 4,000 | - | - | - |
| Sidewalk infill - S. Montgomery to Lower Libbey Park Lot | - | 8,000 | - | - | - |
| | - | - | - | - | - |

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 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 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 | - | - | - | - | 25,000 | - |
| Land Purchase | - | - | - | - | 13,000 | - |
| 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 | - | - | - | - |
| 2 New Trolleys (Prop 1B and 5311 grants) | See Fund 23 | - | - | - | - | - |
| 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 | - | - |
| Transit total: | 4,119 | 172,510 | 112,500 | 87,500 | - | - |
| Transfers to Other Funds | | | | | | |
| Capital Transfer to Fund 33 | 75,830 | - | - | - | - | - |

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 |
| | \$ | \$ | \$ | \$ | \$ |
| | 75,830 | - | - | - | - |
| Equipment total: | 75,830 | | | | |
| Total Expenses: | 1,830,722 | 1,608,243 | 2,012,258 | 1,168,000 | 4,270,000 |
| Revenue Source: | 1,304,000 | | | | |
| 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 | 40,910 | 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) | 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 |
| Subtotal Transfers: | 633,893 | 263,910 | 783,896 | 163,340 | 2,589,000 |
| Subtotal Transfers: | 80,000 | | | | |
| Other Income | | | | | |
| Donation | 90,000 | 103,000 | 62,500 | 62,500 | 70,000 |
| Interest | | | | - | - |
| Triple Flip Closeout Payment | - | - | - | - | - |
| Total Other Income | 90,000 | 103,000 | 62,500 | 62,500 | 70,000 |
| Total Other Income | 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 |
| Prop 1B Grant | - | 56,600 | - | - | - |
| Subtotal Grants: | 225,845 | 414,970 | 299,051 | 360,314 | 750,000 |
| Subtotal Grants: | 1,000,000 | | | | |
| Total Revenue: | 1,609,785 | 1,494,380 | 1,872,197 | 1,327,439 | 4,165,110 |
| Total Revenue: | 1,885,530 | | | | |

| 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 | | FY 22-23 | | |
| Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund | |
| Project Name | | | | | | | | | | | | |
| Road Overlay & Reconstruction | | | | | | | | | | | | |
| Non Fund 31/TOT Funding: | | | | | | | | | | | | |
| STP Grant - Collector/Arterial Overlays | 25,000 | 200,000 | | | | | | | | | | |
| 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: | 846,213 | 824,213 | 150,000 | - | 745,408 | 778,896 | 40,000 | - | 800,000 | 679,000 | 40,000 | |
| 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 | | | | | | | | | | | | |
| 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 | | 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) | | | | | | | | | | | | |
| Parks Total: | 9,305 | - | 172,500 | 103,000 | 67,500 | 62,500 | 137,000 | 75,500 | 87,000 | 140,000 | 40,000 | 175,000 |
| 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 | | | 47,273 | | 74,454 | | | | | | | |
| ATP/CMAO 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 | 18,000 | 1,000,000 |
| 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 | | | 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 | 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 | | | | | | | 30,000 | | | | | |
| West section, low slope roof (steep ok) | | | 47,000 | | | | | | | | | |

| 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 |
| 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 | | | | | | | | 5,000 | | 50,000 | |
| Trash Enclosure Roof for Lower Yard (NPDES) | | | | | | | | 65,000 | | | |
| Truck Parking Roofing (bucket truck, etc.) | | | | | | | | 20,000 | | | |
| Lower Yard Metal Roofs (3) - Refurbish | | | | | | | | 12,000 | | | 6,000 |
| Upper Yard Crew Roof - Replace | | | | | | | | | | | |
| Lower Yard Equipment Roof | | | | 5,000 | | | | | | | |
| Cemetery Master Plan | | 735 | | 22,000 | | | | | | | |
| Police Dept - Roof work | | | | | | | | | 25,000 | | |
| Police Dept - Paint Trim | | | | | | | | | 13,000 | | |
| Land Purchase | | | | | | | | | | | |
| Facilities Total: | | 20,735 | - | 103,500 | 30,000 | 4,000 | 5,000 | 177,000 | 50,000 | 38,000 | - |
| 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 | | | | | 25,000 | | |
| Trash Excluders | | | | | | | | | | | |
| 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 - Add'l & 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 | 848,885 | 876,812 | 1,145,447 | 570,036 | 597,964 | 961,000 | 3,309,000 |
| | | | | | | | | | | | 129,000 |
| | | | | | | | | | | | 1,175,000 |

| 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 | | FY 22-23 | |
| Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund | Fund 31 | Other Fund |
| 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) | | | | | | | | - | | | |
| Traff 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 | | | | | | | | | | | |
| 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 |
| <hr/> | | | | | | |
| <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 | - | - | - | - | 5,000 | - |
| City Hall lpg generator (xfer switch FY18/19) | - | 4,000 | - | - | - | 6,000 |
| Police Dept diesel generator | - | - | - | - | - | 30,000 |
| 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 |
| <hr/> | | | | | | |
| 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 Oiai - Vehicle Replacement Program (ERP, Fund 33)

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 | \$ - |