

**CITY OF OJAI  
RESOLUTION 25-24**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OJAI,  
CALIFORNIA ESTABLISHING APPROPRIATIONS LIMIT FOR 2025-26**

**WHEREAS**, the Gann Spending Limitation Initiative added Article XIII B to the Constitution of the State of California to establish and define annual appropriation limits on state and local government entities; and

**WHEREAS**, appropriations limits are developed based upon base year 1986-87 appropriations; and

**WHEREAS**, the City chooses the percentage change in California per capita personal income as a basis for computing the appropriation limit; and

**WHEREAS**, the City chooses as an adjustment factor the growth in the County population; and

**WHEREAS**, based upon State formulas, the 2025-2026 appropriation limit is 6.51% above the 2024-2025 limits.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF OJAI,  
CALIFORNIA DOES HEREBY RESOLVE AND ORDER AS FOLLOW:**

SECTION 1. Establishes the Appropriation Limit for the 2025-2026 fiscal year at \$17,252,819.

SECTION 2. This Appropriation Limit includes adjustments made pursuant to Section 3 of Article XIII B of the California Constitution and SB 1352, as of the date of this Resolution

SECTION 3. This Appropriation Limit is subject to amendments, deletions, and additions, which may be provided pursuant to Article XIII B of the California Constitution.

PASSED, APPROVED AND ADOPTED on this 24<sup>th</sup> day of June, 2025 by the following vote:

AYES: Gilman, Lang, Rule, Whitman, Mang

NOES:

ABSENT:

ABSTAIN:

CITY OF OJAI, CALIFORNIA

  
Andy Gilman, Mayor

  
Date signed

ATTEST:

  
Weston Montgomery, Deputy City Clerk

APPROVED AS TO FORM:



Matthew Summers, City Attorney



I, Weston Montgomery, Chief Deputy City Clerk of the City of Ojai, do hereby certify that the foregoing resolution, City of Ojai Resolution No. 25-24, was passed and adopted by the Ojai City Council at its regular meeting on June 24, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Ojai on June 24, 2025.



Weston Montgomery, Chief Deputy City Clerk

**CITY OF OJAI**  
**GANN APPROPRIATION LIMIT**  
**FY 2025-2026**

<b>Appropriation Limitation Calculation</b>				<b>Schedule 1</b>	<b>Appropriation Subject to Limit</b>			<b>Schedule 2</b>
					<b>% Change in</b>	<b>Appropriation</b>	<b>Estimated</b>	
<b>Per Capita</b>	<b>in</b>	<b>Appropriation</b>	<b>Capital</b>					
<b>Personal Income</b>	<b>Population per DOF</b>	<b>Growth Factor</b>	<b>Year</b>		<b>Account Name</b>	<b>Revenues</b>	<b>Outlay</b>	<b>Subject Revenues</b>
<b>Allowed Growth Rate:</b>					Secured Prop Tax	2,377,883		2,377,883
2020-21	1.0373	0.9962	1.0334	13,375,819	Unsecured Prop Tax	\$75,412		75,412
2021-22	1.0573	0.9981	1.0553	14,115,383	RPTTF Residual Dist	250,000		250,000
2022-23	1.0755	0.9936	1.0686	15,083,935	Interest App/Prop Tax	30,000		30,000
2023-24	1.0444	0.9928	1.0369	15,640,236	Sales Tax	2,281,642		2,281,642
2024-25	1.0362	0.9995	1.0357	16,198,309	Motor Vehicle In Lieu-County	1,303,717		1,303,717
2025-26	1.0007	1.0644	1.0651	17,252,819	Prop Tax-VIf in Lieu-State	19,480		19,480
<b>2025-26 Appropriation Limit</b>				<b>\$17,252,819</b>	Transient Occupancy Tax	7,100,000		7,100,000
<b>Less Appropriations subject to limit (Sched 2)</b>				<b>13,620,584</b>	Measure C - TOT	3,550,000	(3,550,000)	0
<b>2025-26 Appropriations Under Allowed Limit</b>				<b>\$3,632,235</b>	Admin Cost -TOT	(5,550)		(5,550)
					Cannabis Tax	188,000		188,000
					Measure C - Admin Cost	(2,500)	2,500	0
					<b>Total Source of Funds</b>	<b>\$17,168,084</b>	<b>(\$3,547,500)</b>	<b>\$13,620,584</b>

**FISCAL YEAR 2025-26**  
**Attachment B**

**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2024 to January 1, 2025 and Total Population January 1, 2025**

City	County	Percent Change 24-25	Population Minus Exclusions 1-24	Population Minus Exclusions 1-25	Total Population 1-1-25
Camarillo City	Ventura	-0.78	69,467	68,927	68,927
Fillmore City	Ventura	-0.35	17,095	17,035	17,035
Moorpark City	Ventura	-0.77	35,023	34,754	34,754
Ojai City	Ventura	0.04	7,556	7,559	7,559
Oxnard City	Ventura	0.18	198,384	198,733	198,733
Port Hueneme City	Ventura	-0.81	19,024	18,870	20,838
San Buenaventura (Ventura) City	Ventura	0.58	108,304	108,930	108,985
Santa Paula City	Ventura	0.47	31,511	31,658	31,658
Simi Valley City	Ventura	0.00	124,640	124,645	124,815
Thousand Oaks City	Ventura	-0.73	123,372	122,468	122,468
Unincorporated	Ventura	1.49	90,070	91,416	93,233
Incorporated	Ventura	-0.11	734,376	733,579	735,772
County Total	Ventura	0.07	824,446	824,995	829,005

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**FISCAL YEAR 2025-26****Attachment C****Annual Percent Change in Population Minus Exclusions\*****January 1, 2024 to January 1, 2025 and Total Population January 1, 2025**

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<b>City</b>	<b>County</b>	<b>Percent Change 24-25</b>	<b>Population Minus Exclusions 1-1-24</b>	<b>Population Minus Exclusions 1-1-25</b>	<b>Total Population 1-1-25</b>
Incorporated	Ventura	-0.11	734,376	733,579	735,772
County Total	Ventura	0.07	824,446	824,995	829,005

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# THE CITY OF OJAI

## NONRESIDENTIAL NEW CONSTRUCTION

2023/24 TO 2024/25 TAX YEARS - IN PARCEL NUMBER ORDER  
FOR USE IN CALCULATING 2025/26 GANN LIMIT

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
018-0-050-120	Institutional	Krotona Institute Theosophy	1,791,570	1,940,977	+ 8.3%
020-0-160-010	Institutional	Ojai Valley School	6,720,582	6,974,093	+ 3.8%
021-0-112-020	Commercial	El Roblar Investment Properties Llc	9,899,263	11,051,705	+ 11.6%
021-0-113-180	Commercial	Magicurious Llc	260,100	445,502	+ 71.3%
021-0-140-140	Commercial	Shanks Investment Group Llc	643,668	800,361	+ 24.3%
022-0-152-310	Commercial	Hasegawa Hahn Llc	367,996	460,855	+ 25.2%
023-0-110-410	Commercial	Fhj Business Enterprises Llc	2,150,000	2,198,916	+ 2.3%
023-0-150-475	Industrial	Green Hawk Llc	2,952,900	3,042,558	+ 3.0%
024-0-010-110	Commercial	Ovis Llc	90,619,269	94,792,878	+ 4.6%
<b>9 Parcels Listed</b>			<b>115,405,348</b>	<b>121,707,845</b>	<b>+ 5.5%</b>

This calculation reflects the 2024/25 increase in taxable values for this city due to non-residential new construction as a percentage of the total taxable value **Increase** (as of the 2024/25 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIIIIB of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development	6,302,497
Less Automatic 2.000% Assessors's Inflation Adjustment	-2,308,107
<hr/> Actual Change in Non-Residential Valuation	<hr/> 3,994,390
Change in Total Assessed Value	140,094,486
= Alternate 2025/26 Appropriations Limit Factor	<b>2.85%</b>

**Includes taxable primary parcels with known nonresidential use codes, no prior lien year transfers, and improvement value increases greater than 2.0%  
Change in Total Assessed Value is the assessed value change of the locally assessed secured and unsecured tax rolls.**