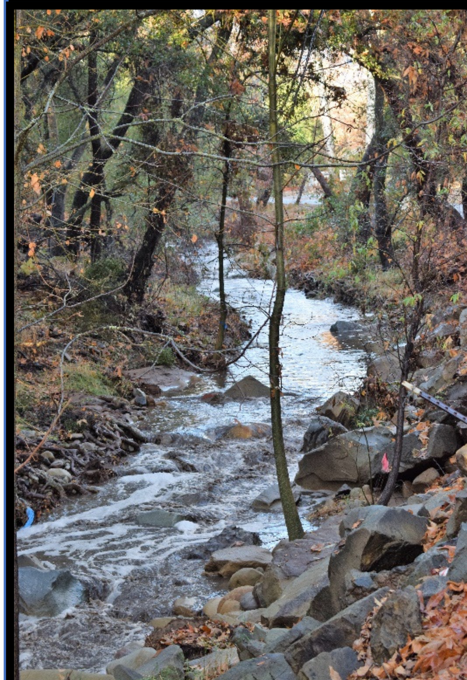
City of Ojai

Adopted Municipal Budget Fiscal Year 2019 - 2020



THE BEAUTY OF OJAI

Photos Courtesy of Rudy Livingston

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Section A

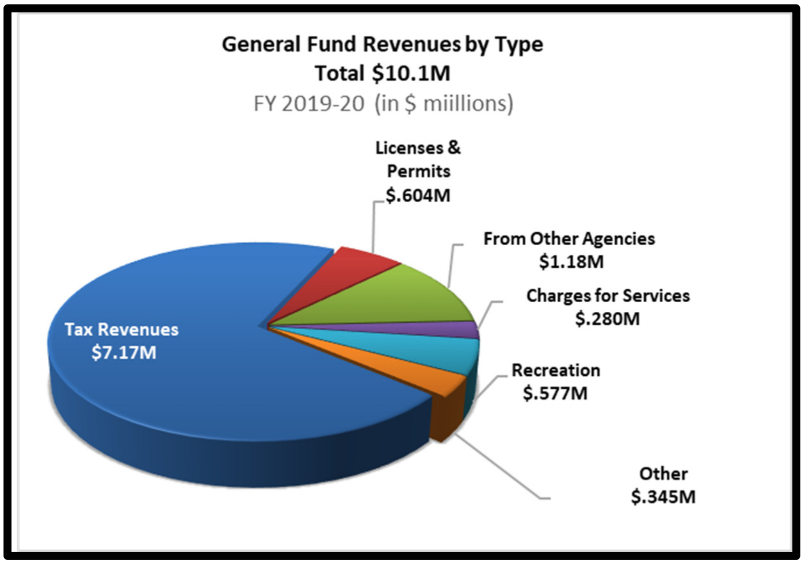
City Manager’s Budget Message

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

Current Fiscal Year (Projected FY 2018/19 Actuals, as of April 30, 2019)
The City adopted a balanced General Fund budget in FY 2018/19, with an anticipated $10.15 million in revenues, and an anticipated $10.15 million in expenditures. The City’s updated projections, which are based on actual revenues and expenditures through April 30, 2019, estimate that General Fund revenues will exceed expenditures by approximately $100,000 at June 30, 2019.

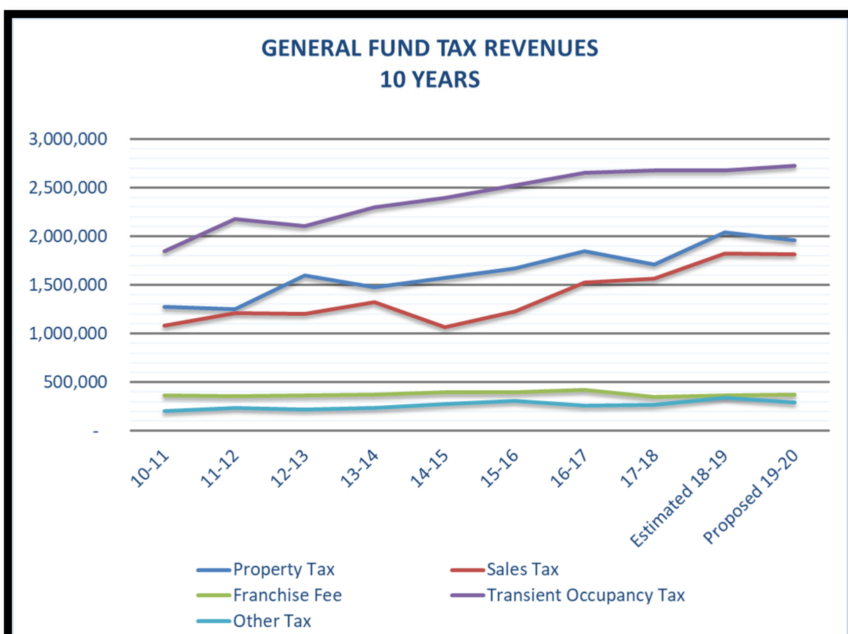
A surplus for this current year would help the City progress towards meeting its reserves goal. The City of Ojai has a goal of maintaining reserves at 50% of the City’s General Fund expenditures. Staff projects that General Fund reserves will total approximately $3.59 million at June 30, 2019, an increase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

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



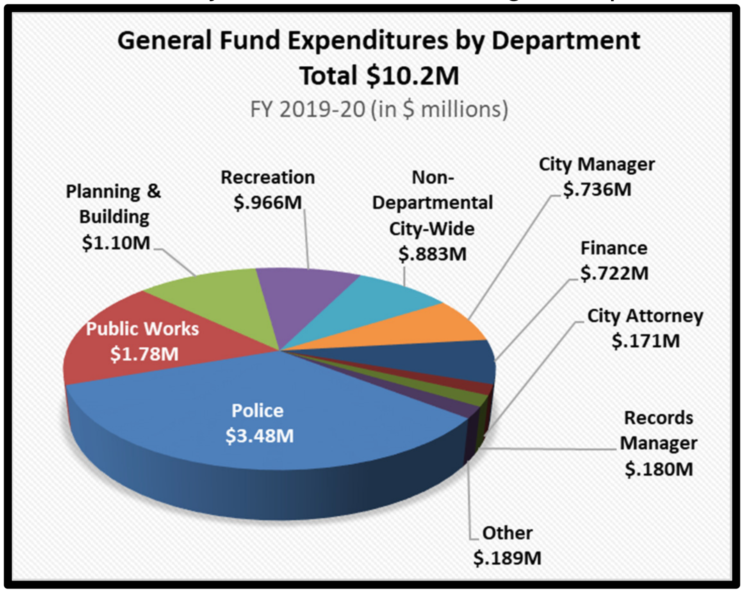
million budgeted in FY 2018/19. Tax revenues comprise approximately $7.2 million, or 70% of the General Fund revenues. Transient Occupancy Tax (TOT) revenue once again is expected to make up the biggest portion of that revenue, accounting for $2.7 million of the City's anticipated General Fund revenues,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

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



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

Expenditures
For the City of Ojai, 72% (or $7.4 million) of General Fund expenditures pay for salaries and benefits of employees, and for providing police services. These are the fixed costs to deliver essential services, such as police, public works, and other services, to the residents of Ojai. These are the largest expenditures for the City, with contracted Police services making up approximately 33%, and all other employee salary and benefits totaling approximately 39% of General Fund expenditures.



The contract for basic Sheriff's Department services is budgeted to increase approximately 1% compared to last year's budget. Employee salary costs are estimated to increase 2.4% based on step increases for eligible employees and minimum wage increases for part-time employees. The upcoming minimum wage increases will particularly impact the City's Recreation Department, and the City may need to look at adjusting fees or staffing for those services to help offset the cost increase. Other salary cost increases are partially offset by a 2% reduction in cost for employee pensions as a result of recent changes requiring employees to contribute a weighted average 3.44% of the total 7% current pension cost.

Historical Perspective:

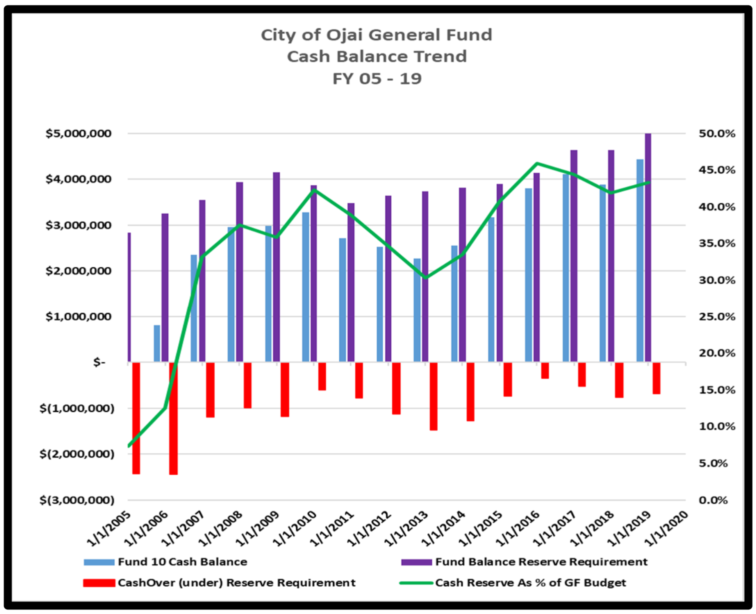
The City of Ojai continues to be highly dependent upon tax revenue from the tourism industry, by way of TOT, which account for approximately 31.5% of General Fund revenues, and related sales tax revenues (16.7% of total revenues). With approximately 48% of General Fund revenues directly tied to the tourism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

Commitment to Infrastructure:

As City revenues have improved in recent years, the City Council made strategic decisions about how to structure the budget for the future. The most pressing issue was to provide secure, on-going funding to maintain infrastructure, especially streets. The Council decided to dedicate a portion of the TOT to the capital improvement fund. By FY 2014-15, 20% of the TOT was being directly deposited into the Capital Improvement Fund. This amount has grown over the last several years, from approximately $330,000 in FY 2012-13, to an estimated $682,000 in FY 19/20.

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

Reserves:



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

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

Economic Outlook:

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

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

Budget Format:

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

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

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

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

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

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

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

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

After the following transfers, the budget results in "Net Loss" of $52,000:

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

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

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

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

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

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

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

Respectfully Submitted,

James Vega,
City Manager

Section B

Statement of Financial Principles

Section 1: Purposes
The purposes of the Statement of Financial Principles are: to provide a sound basis for budgeting and financial management; to identify practices and procedures that contribute to prudent use of public funds; to serve as a guide to the Administration and City Council in developing and approving the annual budget; and, to be a tool for educating the community regarding the basis of financial decision making.

Section 2: General Financial Goal
To manage the resources of the City in a prudent and conservative manner that supports the economic, social and environmental values of the community.

Section 3: General Principles

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

all forms of retaliation.

Section 4: Revenue Policies

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

Section 5: Expenditure/Budget Policies

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

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

Section 6: Capital Improvement Projects (CIP) Policies

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

Section 7: Debt Policies

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

Section 8: Investment Policies

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

Section 9: Inter-fund Transfer Policies

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

Section 10: Special Revenue Fund Policies

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

Section 11: Accounting, Auditing & Financial Reporting Policies

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

Section 12: Reserve Policies

a) The City shall maintain a minimum unrestricted, unreserved fund balance for contingencies, equivalent to 50% of the General Fund's budgeted expenditures for the current fiscal year. Maintaining this minimum reserve will also allow the City to meet on-going operations and provide for future needs. The minimum reserve requirement will be reviewed by the City Council as necessary, but not less than annually.
   1. City Council must pass a resolution declaring a financial emergency in order to draw upon the reserve.
   2. The operating reserve should be replenished during the same fiscal year if possible, and if not possible, City Council shall adopt a plan before the end of the fiscal year to reimburse the operating reserve as soon as possible.

b) The remaining unassigned fund balances, after all "reserve" requirements are met, may be transferred to the capital projects fund or may be used to increase funds set aside for capital equipment replacement, subject to City Council approval. The process will be annually reviewed by the City Council.

c) The City may alter reserve requirements at any time, as necessary.

d) The reserves or fund balances designated for claims and judgments shall be maintained at appropriate levels as authorized by the City Council.

e) The reserves or fund balances designated for compensated absences shall be adjusted annually to equal the computed outstanding compensated absences liability at June 30. Designated Fund balance shall be approved by the City Council annually.

f) Council approval will be required before expending funds designated for contingencies or any other balance for a designated use.

g) The City will endeavor to maintain cash and investment balances equal to 50% of the budgeted General Fund appropriations.

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Section C

Statement of Investment Policy

I. Purpose of the Investment Policy
The Investment Policy is established to ensure that The City of Ojai invests public funds in such a manner as to:
  a. Comply with state and local laws;
  b. Ensure prudent money management;
  c. Provide for daily cash flow requirements; and
  d. Meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment.

II. Legal Requirement for Approving the Investment Policy
The Treasurer or Director of Finance shall submit an investment policy to City Council annually for approval of the policy and any amendments to the policy.

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

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

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

City of Ojai

2019-20 Investment Policy

Adopted by City Council
June 25, 2019
Resolution No. 2019-31__

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

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

Alan Rains
Treasurer

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1 - Policy

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

2 - Scope

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

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

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

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

4 - Objective– *Reference: CA Govt. Code 53600.5*

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

1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the *City of Ojai* shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the *City of Ojai* will diversify its investments by investing funds among a variety of securities with independent returns or in funds that 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 be compared against the City's investment performance.

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	• Issued by nationally or state chartered banks; savings or federal associations; state or federal credit unions; or federally licensed or state licensed branches of foreign banks. and • Per 53638 deposits may not exceed bank shareholder equity; total net worth of depository savings or federal association; unimpaired capital and surplus of a credit union; unimpaired capital and surplus of industrial loan companies.

Authorized Investment	Govt. Code	Maximum Percentage	Maximum Maturity	Minimum Quality [1]	Other Constraints
Bank Deposits – Collateralized or FDIC Insured	53630 et seq.	No Limit	N/A	Satisfactory rating from national bank rating service and from CRA review.	• 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 or Credit Union Certificates of Deposits – FDIC Insured or NCUA Insured	53630 et seq.	80% of portfolio	5 Years	N/A	• Issued by nationally or state chartered banks or federally licensed or state licensed branches of foreign banks that are FDIC insured. and • Purchases limited to $5,000 below the FDIC or NCUA Limit per institution • Amounts up to $250,000 per institution are currently insured by the FDIC and NCUA;
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	JPA must be • 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 53607and 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 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 DEPOSITORIES: 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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Section D

City of Ojai - **General Fund**
Adopted FY 20 Budget With Comparison to Prior Year Amounts
Adopted Budget

	Fiscal Year 2019-20			Prior Years			
	Adopted Budget FY 19-20	**$ Change From PY Budget**	**% Change From PY Budget**	**Final Budget FY 18-19**	**Projected Actual FY 18-19**	**Projected Variance FY 18-19**	**Actual FY FY 17-18**
REVENUES							
Tax Revenues							
Property Tax	$ 1,960,510	$ 6,800	0.35%	$ 1,953,710	$ 2,045,740	$ 92,030	$ 1,711,950
Sales Tax	1,817,600	317,600	21.17%	1,500,000	1,820,760	320,760	1,563,840
Transient Occupancy Tax *	3,411,250	(151,260)	-4.25%	3,562,510	3,345,130	(217,380)	3,347,390
Franchisee Fees	376,070	7,820	2.12%	368,250	368,230	(20)	344,770
Other tax revenues	291,340	(4,500)	-1.52%	295,840	343,510	47,670	266,280
Total Tax Revenues	7,856,770	176,460	2.30%	7,680,310	7,923,370	243,060	7,234,230
Licenses & Permits							
Planning Fees	26,780	(96,790)	-78.33%	123,570	16,970	(106,600)	22,870
Cannabis Licensing Fees	25,280	25,280	0.00%	-	-	-	-
Building & Safety Permits	226,840	(108,710)	-32.40%	335,550	171,880	(163,670)	285,510
Developer Fees	131,570	(12,860)	-8.90%	144,430	99,570	(44,860)	180,900
Plan Check Fees	149,660	(73,780)	-33.02%	223,440	68,500	(154,940)	185,600
Other Licenses & Permits	43,590	(35,420)	-44.83%	79,010	42,850	(36,160)	41,820
Total Licenses & Permits	603,720	(302,280)	-33.36%	906,000	399,770	(506,230)	716,700
Revenue From Other Agencies							
Motor Vehicle In Lieu	874,700	17,140	2.00%	857,560	870,290	12,730	831,780
AB 939 Fees/SRRE	117,180	8,080	7.41%	109,100	114,320	5,220	105,620
SLESF "COPS" Funding	100,000	-	0.00%	100,000	140,000	40,000	148,170
Other revenue	83,210	(20,540)	-19.80%	103,750	173,020	69,270	84,030
Total Revenues From Other Agencies	1,175,090	4,680	0.40%	1,170,410	1,297,630	127,220	1,169,600
Charges For Current Services							
Indirect OH Cost Allocations	169,660	(52,700)	-23.70%	222,360	222,360	-	215,210
Other	110,280	(35,510)	-24.36%	145,790	84,540	(61,250)	65,930
Total Charges for Current Services	279,940	(88,210)	-23.96%	368,150	306,900	(61,250)	281,140
Other Revenues	305,340	148,650	75.58%	196,690	155,180	(41,510)	120,580
Recreation Program Revenues							
Recreation Program Revenue	213,080	(7,360)	-3.50%	210,440	206,810	(3,630)	233,140
Recreation Classes Revenue	156,960	31,160	24.77%	125,800	164,880	39,080	143,970
Day Camps	143,000	18,000	14.40%	125,000	161,940	36,940	129,780
Other Recreation	64,000	(2,000)	-2.63%	76,000	76,270	270	73,540
Total Recreation Revenues	577,040	39,800	7.41%	537,240	609,900	72,660	580,430
Total General Fund Revenues *	10,797,900	(20,900)	-0.19%	10,858,800	10,692,750	(166,050)	10,102,680
* *Includes 100% of Transient Occupancy Tax*							
EXPENDITURES							
SALARIES & BENEFITS							
Salaries	2,468,140	57,630	2.39%	2,410,510	2,554,110	(143,600)	2,270,510
PERS	299,580	(47,080)	-13.58%	346,660	318,220	28,440	651,586
PERS Unfunded Liability	382,550	24,470	6.83%	358,080	327,700	30,380	-
Health Insurance	430,380	(4,510)	-1.04%	434,890	404,980	29,910	385,910
Retiree Medical	144,140	(4,860)	-3.26%	149,000	145,000	4,000	182,660
Soc Security & Medicare	188,820	4,450	2.41%	184,370	183,100	1,270	162,770
Workers Comp Insurance	99,500	980	0.99%	98,520	76,720	21,800	87,170
Other	60,650	5,420	9.81%	55,230	59,040	(3,810)	55,630
Total Salaries & Benefits	4,073,760	36,500	0.90%	4,037,260	4,068,870	(31,610)	3,796,236
DEPARTMENTAL OPERATING EXP							
Recreation	215,420	12,830	6.33%	202,590	217,270	(14,680)	218,170
Contract Sheriff Services	3,318,170	35,190	1.07%	3,282,980	3,265,210	17,770	3,181,880
Office & Computer Supplies	47,250	4,280	9.96%	42,970	32,440	10,530	67,830
City Attorney Services	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
Insurance	159,950	(37,900)	-19.16%	197,850	190,220	7,630	196,730
Software License & Maint	45,280	11,680	34.76%	33,600	49,220	(15,620)	19,520
HR & Admin Other Expenditures	238,800	25,900	12.17%	212,900	187,720	25,180	45,980
Total Operating Expenditures	4,195,870	51,980	45.14%	4,143,890	4,215,700	(71,810)	3,896,730

City of Ojai - **General Fund**

Adopted FY 20 Budget With Comparison to Prior Year Amounts

Adopted Budget

	Fiscal Year 2019-20			Prior Years			
	Adopted Budget FY 19-20	**$ Change From PY Budget**	**% Change From PY Budget**	**Final Budget FY 18-19**	**Projected Actual FY 18-19**	**Projected Variance FY 18-19**	**Actual FY FY 17-18**
CONTRACT SERVICES							
City Administration	32,500	10,700	49.08%	21,800	26,460	(4,660)	8,130
Planning	280,000	104,900	59.91%	175,100	37,270	137,830	194,820
Building	246,900	(210,070)	-45.97%	456,970	246,560	210,410	362,220
Public Works	292,500	17,380	6.32%	275,120	231,470	43,650	399,800
Accounting & Auditing	68,500	13,200	23.87%	55,300	42,520	12,780	53,000
Copier Leases	14,350	(3,900)	-21.37%	18,250	19,780	(1,530)	22,050
Alarms	19,110	6,900	56.51%	12,210	11,150	1,060	11,340
Total Contract Services	953,860	(60,890)	-6.00%	1,014,750	615,210	399,540	1,051,360
UTILITIES							
Electricity	86,310	18,960	28.15%	67,350	77,550	(10,200)	87,040
Natural Gas	4,110	440	11.99%	3,670	4,380	(710)	4,050
Water	33,450	4,160	14.20%	29,290	26,590	2,700	34,880
Telephone & Internet	39,660	13,740	53.01%	25,920	31,390	(5,470)	31,200
Sewer	11,500	1,340	13.19%	10,160	11,370	(1,210)	11,580
Trnsf Out/street Light(50)	7,810	-	0.00%	7,810	7,810	-	7,810
Total Utilities	182,840	38,640	26.80%	144,200	159,090	(14,890)	176,560
REPAIRS MAINTENANCE							
Facilities Maintenance	49,000	7,340	17.62%	41,660	42,460	(800)	44,580
Park Maintenance	53,560	13,310	33.07%	40,250	55,460	(15,210)	65,100
Street Maintenance	38,700	(17,300)	-30.89%	56,000	51,450	4,550	61,030
Tree Mainteance	90,000	22,500	33.33%	67,500	83,820	(16,320)	29,100
Equipment & Capital Purchases	-	(15,000)	-100.00%	15,000	2,460	12,540	27,300
Trnsf Out/plaza Maint(52)	53,000	-	0.00%	53,000	53,000	-	53,000
Total Repairs Maintenance	284,260	10,850	3.97%	273,410	288,650	(15,240)	280,110
OTHER ADMIN EXPENDITURES							
Training & Education	51,400	5,250	11.38%	46,150	28,535	17,615	27,210
Auto Transportation Costs	30,350	1,430	4.94%	28,920	35,890	(6,970)	50,860
Total Other Admin Expenses	81,750	6,680	8.90%	75,070	64,425	10,645	78,070
Total Operating Expenditures	9,772,340	83,760	0.86%	9,688,580	9,411,950	276,640	9,279,066
Net Income From City Operations	**1,025,560**	**(104,660)**	**-8.94%**	**1,170,220**	**1,280,800**	**110,590**	**823,614**
OTHER EXPENDITURES							
Prepayment of Retiree Medical	100,000	-	0.00%	100,000	100,000	-	100,000
Community Outreach	6,000	33,000	0.00%	-	37,250	(37,250)	17,330
Museum	60,000	-	0.00%	60,000	60,000	-	70,000
Green Coalition	37,000	-	0.00%	50,000	50,000	-	50,000
July 4th	3,000	-	0.00%	3,000	2,500	500	3,000
2-1-1 Ventura County	1,000	-	0.00%	1,000	1,000	-	1,000
Arts Commission	47,250	(3,250)	-6.44%	50,500	45,150	5,350	42,720
Total Other Expenditures	254,250	29,750	11.25%	264,500	295,900	(31,400)	284,050
Net Income Before Transfers	**771,310**	**(134,410)**	**-14.84%**	**905,720**	**984,900**	**79,190**	**539,564**
TRANSFERS							
Equipment (Fund 33)	103,870	(50)	-0.05%	103,920	113,840	(9,920)	105,980
Capital Project (Fund 31)	40,910	(48,000)	0.00%	88,910	88,910	-	4,760
20% of TOT to Fund 31	682,250	(30,250)	-4.25%	712,500	669,850	42,650	669,060
Total Transfers	827,030	(78,300)	-8.65%	905,330	872,600	32,730	779,800
Net Income (Loss)	(55,720)	(56,110)	-0.55%	$390	112,300	111,920	(240,236)

City of Ojai - **Other Funds**
Adopted FY 20 Budget With Comparison to Prior Year Amounts
Adopted Budget

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

City of Ojai - **Other Funds**
Adopted FY 20 Budget With Comparison to Prior Year Amounts
Adopted Budget

Transit Equipment Replacement Fund (24)							
REVENUES							
Deferred Revenues	$ -	$ (270,000)	-100.00%	$ 270,000	$ 195,700	$ (74,300)	$ 760
Transfers In From Other Funds	-	-	0.00%	-	-	-	-
Total Revenues Fund 24	-	(270,000)	-100.00%	270,000	195,700	(74,300)	760
EXPENDITURES							
Transfers to Other Funds	-	(270,000)	-100.00%	270,000	195,000	75,000	3,330
Total Expenditure Fund 24	-	(270,000)	-100.00%	270,000	195,000	75,000	3,330
Net Revenue Over/(Under) Expeditures	$ -	$ -	0.00%	$ -	$ 700	$ (149,300)	$ (2,570)
Drainage Fund (25)							
REVENUES							
Drainage Fees	$ -	$ (12,000)	-100.00%	$ 12,000	$ -	$ 12,000	$ 11,920
Budgeted Use of Funds	64,350	(26,950)	-29.52%	91,300	-	91,300	-
Other Revenues	-	-		-	200	(200)	270
Total Revenues Fund 25	64,350	(38,950)	-129.52%	103,300	200	103,100	12,190
EXPENDITURES							
Indirect OH Cost Allocation	17,920	14,620	443.03%	3,300	4,030	(730)	17,920
Transfer to Other Funds	46,430	(53,570)	-53.57%	100,000	-	100,000	-
Total Expenditures Fund 25	64,350	(38,950)	389.46%	103,300	4,030	99,270	17,920
Net Revenue Over/(Under) Expeditures	$ -	$ -	-518.98%	$ -	$ (3,830)	$ 3,830	$ (5,730)
TDA Art 3-Bike & Ped Fund (26)							
REVENUES							
Article 3 - Bike/Ped Funds	$ 800	$ 800	100.00%	$ -	$ 800	$ (800)	$ 770
Budgeted Use of Fund Balance	-	(107,750)	-100.00%	107,750	-	107,750	-
Other Revenues	-	-		-	500	(500)	580
Total Revenues Fund 26	800	(106,950)	0.00%	107,750	1,300	106,450	1,350
EXPENDITURES							
Transfer to Other Funds	-	(107,750)	-100.00%	107,750	-	107,750	98,880
Total Expenditures Fund 26	-	(107,750)	-100.00%	107,750	-	107,750	98,880
Net Revenue Over/(Under) Expeditures	$ 800	$ 800	100.00%	$ -	$ 1,300	$ (1,300)	$ (97,530)
Capital & Special Projects Fund (31)							
REVENUES							
Transfers in From Other Funds	$ 1,054,500	$ 682,350	183.35%	$ 372,150	$ 223,950	$ 148,200	$ 413,710
Tax Revenues	682,250	(30,250)	-4.25%	712,500	669,850	42,650	669,060
Revenues from Other Agencies	1,152,130	893,400	345.30%	258,730	223,600	35,130	92,690
Misc Reciepts & Refunds	370,000	162,140	78.00%	207,860	58,530	149,330	128,020
Other Revenues	-	-		-	-	-	330
Total Revenues Fund 31	3,258,880	1,707,640	602.41%	1,551,240	1,175,930	375,310	1,303,810
EXPENDITURES							
Bus Shelter Project	82,480	(90,030)	-128.84%	172,510	2,370	170,140	4,120
Parking Lot Maintenance	162,000	69,000	74.19%	93,000	250	92,750	8,540
Misc Park Projects	635,000	359,500	130.49%	275,500	56,680	218,820	23,240
Gen Maint Projects-Facilities	92,000	(41,500)	-31.09%	133,500	112,650	20,850	23,752
Misc Special Project-Complete Streets	189,270	(282,460)	-59.88%	471,730	268,150	203,580	180,290
Drainage Project	75,000	(25,000)	-25.00%	100,000	-	100,000	-
STP/Street Overlay Project	1,176,160	1,026,160	684.11%	150,000	131,110	18,890	1,752,810
ATP Grant Projects	789,000	577,000	272.17%	212,000	110,990	101,010	13,760
Arcade Plaza Drain	-	-		-	-	-	6
Other Expense	-	-		-	1,590	(1,590)	-
Transfers to Other Funds	-	-		-	-	-	75,830
Total Expenditures Fund 31	3,200,910	1,592,670	916.16%	1,608,240	683,790	924,450	2,082,348
Net Revenue Over/(Under) Expeditures	$ 57,970	$ 114,970	-313.74%	$ (57,000)	$ 492,140	$ (549,140)	$ (778,538)

City of Ojai - **Other Funds**

Adopted FY 20 Budget With Comparison to Prior Year Amounts

Adopted Budget

Parks Fund (32)							
REVENUES							
Tax Revenues	$ -	$ -		$ -	$ -	$ -	$ 490
Other Revenues	-	-		-	20	(20)	20
Total Revenues Fund 32	-	-	0.00%	-	20	(20)	510
EXPENDITURES							
Park Master Plan	-	(4,000)	-100.00%	4,000	-	4,000	550
Total Expenditures Fund 32	-	(4,000)	-100.00%	4,000	-	4,000	550
Net Revenue Over/(Under) Expeditures	$ -	$ 4,000	100.00%	$ (4,000)	$ 20	$ (4,020)	$ (40)
Equipment Replacement Fund (33)							
REVENUES							
Transfers from Other Funds	$ 62,640	$ (5,900)	-8.61%	$ 68,540	$ 68,540	$ -	$ 145,950
Equip & IT Reserve Transfer	60,000	20,000	50.00%	40,000	72,580	(32,580)	40,420
Revenue from Other Agencies	-	-		-	670	(670)	37,660
Budgeted Use of Funds	67,750	67,750	100.00%	-	11,200	(11,200)	-
Other Revenue	-	-		-	930	(930)	1,370
Total Revenues Fund 33	190,390	81,850	141.39%	108,540	153,920	(45,380)	225,400
EXPENDITURES							
Equipment:							
Tools & Equipment	23,750	3,750	0.00%	20,000	12,580	7,420	-
Software implementation	-	(700)	-100.00%	700	-	700	17,400
Vehicle purchases	105,800	105,800	100.00%	-	98,170	(98,170)	3,750
Electric Vehicle Charging Stat	-	-		-	1,010	(1,010)	19,200
Electric Landscape Yard Equip	-	-		-	5,950	(5,950)	57,130
IT Servers & Hardware	11,000	(3,500)	-24.14%	14,500	15,270	(770)	7,630
IT PW Computers	16,800	14,600	663.64%	2,200	-	2,200	1,260
IT Network & Server Room	17,500	(4,500)	-20.45%	22,000	10,370	11,630	1,850
Total Expenditures Fund 33	174,850	106,250	519.04%	68,600	146,560	(77,960)	108,220
Net Revenue Over/(Under) Expeditures	$ 15,540	$ (24,400)	-377.65%	$ 39,940	$ 7,360	$ 32,580	$ 117,180
Lighting Fund (50)							
REVENUES							
Special Assessment	$ 93,290	$ (760)	-0.81%	$ 94,050	$ 89,850	$ 4,200	$ 92,400
Transfer from Other Funds	7,810	-	0.00%	7,810	7,810	-	7,810
Other Revenues	-	(7,640)	0.00%	7,640	300	7,340	360
	101,100	(8,400)	-0.81%	109,500	97,960	11,540	100,570
EXPENDITURES							
Contract Services	-	(43,900)	-100.00%	43,900	-	43,900	-
Street Lighting Electricity	64,000	14,390	29.01%	49,610	53,190	(3,580)	63,460
Indirect OH Cost Allocation	11,100	(2,790)	-20.09%	13,890	12,730	1,160	11,320
Other Expenditures	-	(2,100)	-100.00%	2,100	-	2,100	-
Total Expenditures Fund 50	75,100	(34,400)	-191.08%	109,500	65,920	43,580	74,780
Net Revenue Over/(Under) Expeditures	$ 26,000	$ 26,000	190.27%	$ -	$ 32,040	$ (32,040)	$ 25,790
Library Special Tax Fund (51)							
REVENUES							
Library Special Tax	$ 109,160	$ (2,460)	-2.20%	$ 111,620	$ 108,190	$ 3,430	$ 112,330
Other Revenues	-	-	-100.00%	-	90	(90)	140
Total Revenues Fund 51	109,160	(2,460)	-102.20%	111,620	108,280	3,340	112,470
EXPENDITURES							
Library Services	109,160	(2,460)	-2.20%	111,620	111,620	-	111,620
Total Expenditures Fund 51	109,160	(2,460)	-2.20%	111,620	111,620	-	111,620
Net Revenue Over/(Under) Expeditures	$ -	$ -	-100.00%	$ -	$ (3,340)	$ 3,340	$ 850

Adopted Budget

Plaza Maintenance Fund (52)							
REVENUES							
Plaza Maintenance Assessment	$ 144,420	$ (33,470)	-18.81%	$ 177,890	$ 141,970	$ 35,920	$ 146,370
Transfer from Other Funds	50,470	(2,530)	-4.77%	53,000	53,000	-	53,000
Other Revenues	2,600	-	0.00%	2,600	2,600	-	2,550
Total Revenues Fund 52	197,490	(36,000)	-23.59%	233,490	197,570	35,920	201,920
EXPENDITURES							
Salaries	31,940	1,760	5.83%	30,180	31,310	(1,130)	32,660
PERS	4,640	10	0.22%	4,630	4,550	80	4,920
Soc Security & Medicare	2,170	60	2.84%	2,110	2,130	(20)	2,320
Workers Comp Insurance	1,680	(440)	-20.75%	2,120	1,650	470	2,110
Other	7,980	960	13.68%	7,020	7,820	(800)	7,550
Total Salaries & Benefits	48,410	2,350	1.81%	46,060	47,460	(1,400)	49,560
Other Material & Supplies	6,500	600	11.11%	5,900	5,150	750	6,990
Contract Services	59,000	48,100	441.28%	10,900	37,630	(26,730)	15,410
Electricity	6,190	(870)	-12.32%	7,060	4,280	2,780	5,300
Water	5,500	(2,140)	-28.01%	7,640	4,020	3,620	5,420
Sewer	1,450	-	0.00%	1,450	1,380	70	1,380
Indirect OH Cost Allocation	16,580	(6,660)	-28.66%	23,240	21,300	1,940	27,660
Transfer to Other Funds	-	-		-	-	-	-
Total Expenditures Fund 52	143,630	41,380	385.22%	102,250	121,220	(18,970)	111,720
Net Revenue Over/(Under) Expeditures	$ 53,860	$ (77,380)	-408.80%	$ 131,240	$ 76,350	$ 54,890	$ 90,200
Cemetary Fund (70)							
REVENUES							
Cemetary Plot Sales	$ 6,000	$ (12,000)	-66.67%	$ 18,000	$ 1,900	$ 16,100	$ 26,330
Misc Refunds & Receipts	12,180	12,180	100.00%	-	-	-	-
Other Revenues	-	-		-	620	(620)	800
Total Revenues Fund 70	18,180	180	33.33%	18,000	2,520	15,480	27,130
EXPENDITURES							
Salaries	6,770	1,220	21.98%	5,550	6,770	(1,220)	10,530
PERS	950	(210)	-18.10%	1,160	950	210	4,960
Soc Security & Medicare	460	40	9.52%	420	460	(40)	750
Workers Comp Insurance	370	(110)	-22.92%	480	370	110	470
Other	1,640	460	44.00%	1,180	1,640	(460)	2,210
Total Salaries & Benefits	10,190	1,400	34.49%	8,790	10,190	(1,400)	18,920
Contract Services	1,400	400	40.00%	1,000	2,050	(1,050)	650
Cemetary Maintenance	1,500	-	0.00%	1,500	70	1,430	630
Water	480	-	0.00%	480	400	80	500
Indirect OH Costs Allocation	3,860	670	21.00%	3,190	3,190	-	2,570
Transfers to Other Funds	-	-		-	740	(740)	3,750
Other Expenditures	750	-	0.00%	250	380	(130)	1,670
Total Expenditures Fund 70	18,180	2,470	95.49%	15,210	17,020	(1,810)	28,690
Net Revenue Over/(Under) Expeditures	$ -	$ (2,290)	-62.16%	$ 2,790	$ (14,500)	$ 17,290	$ (1,560)
RDA Successor Agency Fund (190)							
REVENUES							
RDA Property Tax Trust Fund	$ 392,520	$ 740	0.19%	$ 391,780	$ 368,820	$ 22,960	$ 386,400
Other Revenues	-	-		-	1,440	(1,440)	1,830
Total Revenues Fund 190	392,520	740	0.19%	391,780	370,260	21,520	388,230
EXPENDITURES							
Other Expense	67,000	40,230	150.28%	26,770	26,770	-	67,530
Loan Payment to City of Ojai	365,010	-	0.00%	365,010	365,010	-	-
Total Expenditures Fund 190	432,010	40,230	150.28%	391,780	391,780	-	67,530
Net Revenue Over/(Under) Expeditures	$ (39,490)	$ (39,490)	-150.09%	$ -	$ (21,520)	$ 21,520	$ 320,700

City of Ojai - **Other Funds**
Adopted FY 20 Budget With Comparison to Prior Year Amounts
Adopted Budget

RDA Successor Housing Fund (192)							
REVENUES							
Misc Refunds & Receipts	$203,070	$203,070	100.00%	$0	$0	$0	$0
Other Revenues	-	-		-	820	(820)	990
Total Revenues Fund 191	203,070	203,070	100.00%	-	820	(820)	990
EXPENDITURES							
Indirect OH Costs Allocation	870	310	55.36%	560	560	-	870
Sewer	200,000	-	0.00%	200,000	54,100	145,900	-
Total Expenditures Fund 191	200,870	310	55.36%	200,560	54,660	145,900	870
Net Revenue Over/(Under) Expeditures	$ 2,200	$ 202,760	44.64%	$ (200,560)	$ (53,840)	$ (146,720)	$ 120

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Section E

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

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

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

Conservative Revenue Estimates
The FY19-20 revenue estimate for the General Fund is approximately $10.2 million. The

City's "Big Three" sources of revenue, Transient Occupancy Tax (TOT), Sales Tax, and Property Tax account for approximately $6.5 million of the General Fund revenues, with TOT (net of the 20% transfer to CIP) accounting for 41.9% of "Big Three" revenues and 26.9% of total General Fund revenues.

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

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

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

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

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

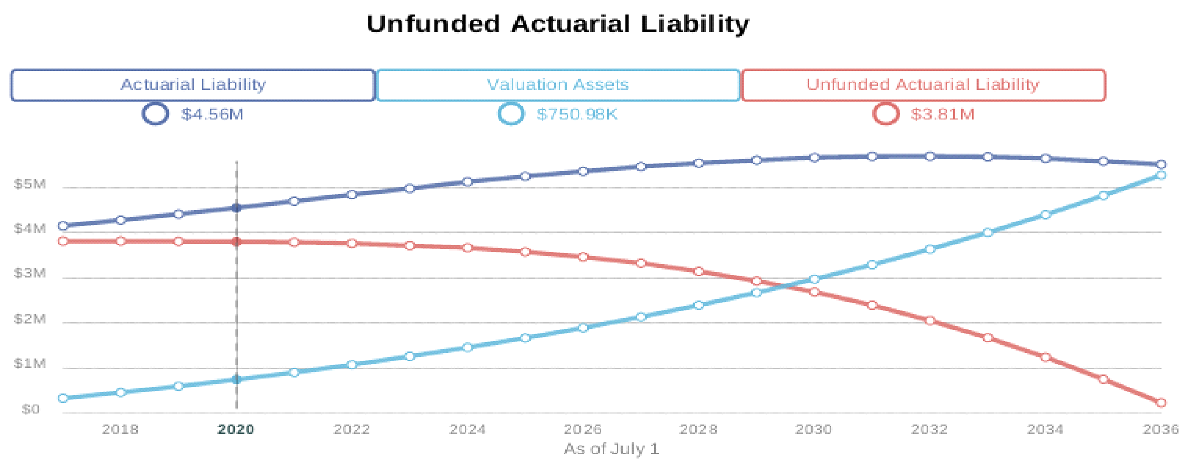
This budget anticipated no changes to staffing levels; however, the Public Works Supervisor and Recreation Manager positions were changed from 36 hour per week to 40 hour per week schedule in order to provide a constant service level throughout the week. Code enforcement and short-term rental enforcement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

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

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

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

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



Equipment Replacement Reserves

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

Community Support
In past years, the Council has provided financial support to the Ojai Valley Museum, Ojai Valley Green Coalition, the Independence Day Committee, and the Arts Commission. These allocations should be reviewed in detail annually and are not guaranteed from year to year. The FY 19-20 budget includes $110,000 for Community Outreach to be allocated to community organizations and Libbey Bowl fee waivers. The budget also includes $18,500 for Libbey Bowl operations, $1,000 for the County 2-1-1 program, $3,000 for police services related to the Ojai Day, $22,400 for the historic preservation commission, and approximately $65,000 for the Arts Commission (including $13,510 for staff support). The proposed budget does not increase spending for community organizations. This approach provides flexibility to the City Council to allocate funds for community organizations.

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

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

Resilience
A conservative budget, lean staffing, partial pre-funding of long term liabilities, building up our reserves, and fixed allocations to capital improvements together give the City the resilience to weather hard times such as economic downturns and natural disasters while attempting to maintain operating service levels. This became evident, as the City was able to weather the financial losses caused by the Thomas Fire in December 2017. Ojai has experienced challenging times, and it would be wise to prepare for that eventuality in the future. The current budget includes a $55,170 use of reserves and this imbalance will need to be overcome during the year through revenues exceeding budget or a reduction in expenditures. The projection for next year looks reasonably clear of significant issues, but we will watch carefully for signs of problems so that we can adjust quickly if necessary.

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City of Ojai - General Fund

Adopted FY 20 Budget With Comparison to Prior Year Amounts

Revenues by Type & Expenditures By Department

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

City of Ojai - General Fund

Adopted FY 20 Budget With Comparison to Prior Year Amounts

Revenues by Type & Expenditures By Department

	Fiscal Year 2019-20			Prior Year Amounts			
	Adopted Budget FY 19-20	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
EXPENDITURES - By Department							
City Council Department	122,720	32,440	35.93%	90,280	82,090	8,190	120,160
City Manager Department	736,160	63,010	9.36%	673,150	716,070	(42,920)	575,900
Building Department	351,180	(167,840)	-32.34%	519,020	345,150	173,870	474,110
City Treasurer Department	5,320	(90)	-1.66%	5,410	5,130	280	6,280
Finance Department	721,870	38,700	5.66%	683,170	664,130	19,040	733,560
City Attorney Department	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
City Clerk/Records Manager	180,110	(7,290)	-3.89%	187,400	156,910	30,490	162,880
Non-Departmental City-Wide	912,950	14,710	1.64%	898,240	890,380	7,860	404,830
Arts Commission Department	60,760	(1,910)	-3.05%	62,670	45,770	16,900	46,360
Police Department	3,477,730	31,250	0.91%	3,446,480	3,420,200	26,280	3,406,930
Community Development Department							
Planning Department	703,160	95,910	15.79%	607,250	430,950	176,300	422,800
Planning Commission	14,270	(1,420)	-9.05%	15,690	8,190	7,500	3,350
Historic Preservation Comm	4,400	3,050	225.93%	1,350	910	440	5,890
Parks & Recreation							
Parks and Recreation Comm	6,920	80	1.17%	6,840	9,290	(2,450)	8,490
Recreation Department	284,110	43,530	18.09%	240,580	306,160	(65,580)	270,050
Recreation Programs	674,520	82,320	13.90%	592,200	707,690	(115,490)	747,300
Public Works Department							
PW - Administration	404,980	(196,690)	-32.69%	601,670	500,840	100,830	610,710
PW - Parks & Landscaping	464,550	(10,980)	-2.31%	475,530	400,760	74,770	442,000
PW - General Maintenance	200,110	24,320	13.83%	175,790	266,370	(90,580)	230,210
PW - Street Maintenance	416,270	(5,260)	-1.25%	421,530	376,040	45,490	475,180
PW - Special Events	23,500	2,430	11.53%	21,070	24,150	(3,080)	19,040
PW - NPDES Expenditures	86,560	9,100	11.75%	77,460	76,870	590	167,570
PW - AB939 Expenditures	25,520	2,460	10.67%	23,060	24,480	(1,420)	27,390
PW - CalTran Contract Exp	77,630	27,460	54.73%	50,170	109,010	(58,840)	20,980
PW - IT Department	85,070	(13,830)	-13.98%	98,900	69,440	29,460	125,270
Total General Fund Expenditures	10,211,370	65,460	0.65%	10,145,910	9,910,600	235,310	9,673,860
Net Revenues over(under) Expenditures	($55,720)	($56,110)	-0.55%	$390	$112,300	111,910	($240,240)

City of Ojai - General Fund

Adopted FY 20 Budget With Comparison to Prior Year Amounts

General Fund Revenues & Expenditures by Major Category

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

City of Ojai - General Fund

Adopted FY 20 Budget With Comparison to Prior Year Amounts

General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2019-20			Prior Year Amounts			
	Adopted Budget FY 19-20	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
EXPENDITURES - By Major Type							
Salaries	2,468,140	57,630	2.39%	2,410,510	2,554,110	(143,600)	2,270,510
Employee Benefits	1,461,480	(16,270)	-1.10%	1,477,750	1,369,760	107,990	1,343,070
Retiree Health Insurance	144,140	(4,860)	-3.26%	149,000	145,000	4,000	182,660
Contract Sheriff Services	3,318,170	35,190	1.07%	3,282,980	3,265,210	17,770	3,181,880
City Attorney Services	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
Office & Computer Supplies	47,250	4,280	9.96%	42,970	32,440	10,530	67,830
Recreation Classes & Programs	215,420	12,830	6.33%	202,590	217,270	(14,680)	218,170
HR & Other Administrative	238,800	25,900	12.17%	212,900	187,720	25,180	45,980
Utilities	175,030	38,640	28.33%	136,390	151,280	(14,890)	168,750
Contract Services							
Administration	32,500	10,700	49.08%	21,800	26,460	(4,660)	8,130
Finance Department	68,500	13,200	23.87%	55,300	42,520	12,780	53,000
Planning	280,000	104,900	59.91%	175,100	37,270	137,830	194,820
Building	246,900	(210,070)	-45.97%	456,970	246,560	210,410	362,220
Public Works	292,500	17,380	6.32%	275,120	231,470	43,650	399,800
Insurance	159,950	(37,900)	-19.16%	197,850	190,220	7,630	196,730
Software License & Maintenance	45,280	11,680	34.76%	33,600	49,220	(15,620)	19,520
Non-Contracted Repairs & Maintenance	231,260	10,850	4.92%	220,410	235,650	(15,240)	227,110
Prefunding Retiree medical	100,000	-	0.00%	100,000	100,000	-	100,000
Other Administrative Expenditures	115,210	9,680	9.17%	105,530	94,520	11,010	110,790
Boards & Commissions	47,250	(3,250)	-6.44%	50,500	45,150	5,350	42,720
Community Outreach	147,000	33,000	28.95%	114,000	150,750	(36,750)	141,330
Capital Transfers to Other Funds	144,780	(48,050)	-24.92%	192,830	202,750	(9,920)	110,740
Lighting & Plaza Maintenance Assmnts	60,810	-	0.00%	60,810	60,810	-	60,810
Total General Fund Expenditures	10,211,370	65,460	0.65%	10,145,910	9,909,760	236,150	9,673,190
Net Revenues over(under) Expenditures	**$ (55,720)**	**$ (56,110)**	**-0.55%**	**$ 390**	**$ 113,140**	**$ 112,750**	**$ (239,570)**

City of Ojai - General Fund

Adopted FY 20 Budget With Comparison to Prior Year Amounts

General Fund Departmental Expenditures by Major Category

	Fiscal Year 2019-20			Prior Year Amounts			
	Adopted Budget FY 19-20	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
City Council Department							
Salaries & Benefits	$ 95,710	$ 29,620	44.82%	$ 66,090	$ 66,250	$ (160)	$ 96,110
Contract Services	2,990	-	0.00%	2,990	1,840	1,150	2,030
Utilities	6,580	2,690	69.15%	3,890	670	3,220	5,740
Other Expenditures	12,500	130	1.05%	12,370	8,390	3,980	9,460
Transfers	4,940	-	0.00%	4,940	4,940	-	4,820
Total City Council	122,720	32,440	115.02%	90,280	82,090	8,190	118,160
City Manager Department							
Salaries & Benefits	380,120	(11,660)	-2.98%	391,780	441,640	(49,860)	443,380
Contract Services	9,000	7,800	650.00%	1,200	6,370	(5,170)	2,070
Utilities	6,720	1,410	166.04%	5,310	1,240	4,070	5,470
OPEB Prefunding	100,000	-	0.00%	100,000	100,000	-	-
Contingency	190,000	50,000	0.00%	140,000	140,000	-	-
Other Expenditures	47,350	15,460	48.48%	31,890	23,850	8,040	21,620
Transfers	2,970	-	0.00%	2,970	2,970	-	3,360
Total City Manager	736,160	63,010	9.36%	673,150	716,070	(42,920)	475,900
City Treasurer Department							
Salaries & Benefits	5,160	(90)	-8.57%	5,250	5,130	120	6,120
Other Expenditures	160	-	0.00%	160	-	160	160
Total City Treasurer	5,320	(90)	-8.57%	5,410	5,130	280	6,280
Finance Department							
Salaries & Benefits	584,900	13,800	2.42%	571,100	526,150	44,950	627,340
Contract Services	74,000	15,100	25.64%	58,900	60,030	(1,130)	56,400
Utilities	9,940	2,270	29.60%	7,670	35,070	(27,400)	8,110
Other Expenditures	46,080	7,530	19.53%	38,550	35,930	2,620	34,900
Transfers	6,950	-	0.00%	6,950	6,950	-	6,810
Total Finance	721,870	38,700	77.18%	683,170	664,130	19,040	733,560
City Attorney Department							
Contract Services	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
Total City Attorney	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
City Clerk/Records Manager							
Salaries & Benefits	148,640	5,980	4.19%	142,660	125,580	17,080	135,620
Contract Services	6,450	3,000	86.96%	3,450	5,550	(2,100)	5,250
Utilities	1,660	360	27.69%	1,300	-	1,300	1,530
Other Expenditures	22,370	(16,630)	-42.64%	39,000	24,790	14,210	19,520
Transfers	990	-	0.00%	990	990	-	960
Total City Clerk/Records Mgr	180,110	(7,290)	-3.89%	187,400	156,910	30,490	162,880
Non-Departmental City-Wide							
Community Outreach	147,000	33,000	28.95%	114,000	150,450	(36,450)	139,000
Pers Unfunded Liability	382,550	24,470	6.83%	358,080	327,700	30,380	-
Retiree Medical	144,140	(4,860)	-3.26%	149,000	145,000	4,000	-
Liab, Bonds & Other Insurances	159,950	(37,900)	-19.16%	197,850	190,220	7,630	196,730
Contract Services	18,500	-	0.00%	18,500	16,200	2,300	3,530
Transfers	60,810	-	0.00%	60,810	60,810	-	65,570
Total Non-Departmental	912,950	14,710	1.64%	898,240	890,380	7,860	404,830
Arts Commission Department							
Salaries & Benefits	13,510	1,490	12.40%	12,020	620	11,400	3,440
Contract Services	1,000	750	300.00%	250	-	250	370
Cultural Arts Program	44,750	500	1.13%	44,250	39,500	4,750	40,580
Other Expenditures	1,500	(4,650)	-75.61%	6,150	5,650	500	1,970
Transfers	-	-	0.00%	-	-	-	-
Total Arts Commission	60,760	(1,910)	0.00%	62,670	45,770	16,900	46,360

City of Ojai - General Fund

Adopted FY 20 Budget With Comparison to Prior Year Amounts

General Fund Departmental Expenditures by Major Category

	Fiscal Year 2019-20			Prior Year Amounts			
	Adopted Budget FY 19-20	**$ Change From PY Budget**	**% Change From PY Budget**	**Final Budget FY 18-19**	**Projected Actual FY 18-19**	**Projected Variance FY 18-19**	**Actual FY 17-18**
Police Department							
Salaries & Benefits	154,550	(3,940)	-2.49%	158,490	151,230	7,260	100,430
Contract sheriff Services	3,194,770	4,220	0.13%	3,190,550	3,105,780	84,770	3,060,160
Utilities	1,330	-	0.00%	1,330	1,230	100	1,450
Police Pension	-	-	0.00%	-	-	-	119,420
Other Expenditures	126,090	30,970	32.56%	95,120	160,970	(65,850)	124,510
Transfers	990	-	0.00%	990	990	-	960
Total Police	3,477,730	31,250	0.91%	3,446,480	3,420,200	26,280	3,406,930
Planning Department							
Salaries & Benefits	383,710	(2,180)	-0.56%	385,890	352,720	33,170	198,980
Contract Services	280,000	98,700	54.44%	181,300	38,400	142,900	202,530
Utilities	6,940	1,920	38.25%	5,020	-	5,020	5,890
Other Expenditures	24,270	(2,530)	-9.44%	26,800	31,590	(4,790)	6,820
Transfers	8,240	-	0.00%	8,240	8,240	-	8,580
Total Planning	703,160	95,910	15.79%	607,250	430,950	176,300	422,800
Building Department							
Salaries & Benefits	99,300	45,060	83.08%	54,240	95,030	(40,790)	102,090
Contract Services	208,980	(181,490)	-46.48%	390,470	206,620	183,850	331,810
Utilities	3,050	490	0.00%	2,560	240	2,320	3,500
Animal Regulations	37,920	(30,080)	-44.24%	68,000	39,940	28,060	31,920
Other Expenditures	-	(1,770)	-100.00%	1,770	1,340	430	2,856
Transfers	1,930	(50)	-2.53%	1,980	1,980	-	1,930
Total Building	351,180	(167,840)	-32.34%	519,020	345,150	173,870	474,106
Planning Commission							
Salaries & Benefits	14,270	(420)	-2.86%	14,690	5,190	9,500	2,380
Other Expenditures	-	(1,000)	-100.00%	1,000	3,000	(2,000)	970
Total Planning Commission	14,270	(1,420)	-9.05%	15,690	8,190	7,500	3,350
Historic Preservation Comm							
Contract Services	-	-	0.00%	-	-	-	-
Other Expenditures	4,400	3,050	225.93%	1,350	420	930	5,890
Total Historic Preservation Comm	4,400	3,050	225.93%	1,350	910	440	5,890
Parks and Recreation							
Salaries & Benefits	673,460	105,670	18.61%	567,790	743,970	(176,180)	738,440
Contract Services	9,420	3,720	65.26%	5,700	4,920	780	7,790
Utilities	26,710	5,710	27.19%	21,000	22,400	(1,400)	22,990
Special Events	35,000	3,800	12.18%	31,200	42,750	(11,550)	34,580
Recreation Programs	28,900	(6,500)	-18.36%	35,400	22,250	13,150	35,140
Recreation Classes	66,620	9,080	15.78%	57,540	71,120	(13,580)	74,070
Day Camps	47,000	7,250	18.24%	39,750	47,310	(7,560)	40,490
Other Expenditures	61,100	(2,800)	-4.38%	63,900	50,710	13,190	54,310
Transfers	17,340	-	0.00%	17,340	17,340	-	17,190
Total Parks and Recreation	965,550	125,930	15.00%	839,620	1,022,770	(183,150)	1,025,000
Public Works Department							
Salaries & Benefits	993,740	(174,440)	-14.93%	1,168,180	1,083,570	84,610	1,225,100
Contract Services	306,600	55,210	21.96%	251,390	225,670	25,720	314,820
Utilities	112,100	24,990	28.69%	87,110	89,310	(2,200)	113,210
Repairs and Maintenance	221,260	(29,000)	3.97%	250,260	254,600	(4,340)	331,150
Other Expenditures	50,060	10,250	25.75%	39,810	36,460	3,350	72,330
Transfers	100,430	(48,000)	-32.34%	148,430	158,350	(9,920)	61,370
Total Public Works	1,784,190	(160,990)	-8.28%	1,945,180	1,847,960	97,220	2,117,980
General Fund Department Totals	$ 10,211,370	$ 65,460	-0.55%	$ 10,145,910	$ 9,910,230	$ 235,680	$ 9,570,646

City of Ojai

Adopted FY 20 Budget With Comparison to Prior Year Amounts

Revenue & Exenditures Summary- All Funds

	Fiscal Year 2019-20			Prior Year Amounts			
	Adopted Budget FY 19-20	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
General Fund							
Revenues	$ 9,955,650	$ (190,650)	0.09%	$ 10,146,300	$ 10,022,900	$ 123,400	$ 9,433,620
Budgeted Use of Fund Balance	200,000	200,000	100%	-	-	-	-
Expenditures	(10,211,370)	(65,460)	0.65%	(10,145,910)	(9,909,760)	(236,170)	(9,673,180)
Revenue Over(under) Expenditures	$ (55,720)	$ (56,110)	-0.55%	$ 390	$ 113,140	$ (112,760)	$ (239,560)
Libbey Bowl Maintenance							
Revenues	$ 28,120	$ 13,120	87.47%	$ 15,000	$ 28,116	$ (13,116)	$ 16,830
Expenditures	(20,000)	(20,000)	100.00%	-	(12,582)	12,582	-
Revenue Over(under) Expenditures	$ 8,120	$ (6,880)	-45.87%	$ 15,000	$ 15,534	$ (534)	$ 16,830
Gas Tax							
Revenues	$ 699,000	$ 10,140	3.13%	$ 323,520	$ 292,050	$ (31,470)	$ 196,060
Expenditures	(699,000)	(699,000)	100.00%	-	-	-	(303,000)
Revenue Over(under) Expenditures	$ -	$ (688,860)	-212.93%	$ 323,520	$ 292,050	$ (31,470)	$ (106,940)
Transit							
Revenues	$ 894,290	$ (453,240)	-37.01%	$ 1,347,530	$ 1,179,810	$ 167,720	$ 880,800
Budgeted Use of Fund Balance	-	(72,120)	-100.00%	72,120	-	72,120	-
Expenditures	(900,910)	516,760	-36.45%	(1,417,670)	(1,380,200)	(37,470)	(1,013,120)
Revenue Over(under) Expenditures	$ (6,620)	$ (8,600)	-0.55%	$ 1,980	$ (200,390)	$ 202,370	$ (132,320)
Transit Equipment Replacement							
Revenues	$ -	$ (270,000)	-100.00%	$ 270,000	$ 196,330	$ 73,670	$ 760
Expenditures	-	270,000	-100.00%	(270,000)	(195,000)	(75,000)	(3,330)
Revenue Over(under) Expenditures	$ -	$ -	0.00%	$ -	$ 1,330	$ (1,330)	$ (2,570)
Drainage							
Revenues	$ -	$ (12,000)	-37.71%	$ 12,000	$ 200	$ 11,800	$ 12,190
Budgeted Use of Fund Balance	64,350	(26,950)	0	91,300	-	91,300	-
Expenditures	(64,350)	38,950	-37.71%	(103,300)	(4,030)	(99,270)	(17,920)
Revenue Over(under) Expenditures	$ -	$ -	0.00%	$ -	$ (3,830)	$ 3,830	$ (5,730)
TDA Art 3-Bike & Ped							
Revenues	$ 800	$ 800	-99.26%	$ -	$ 1,300	$ (1,300)	$ 1,350
Budgeted Use of Fund Balance	-	(107,750)	-100.00%	107,750	-	107,750	-
Expenditures	-	107,750	-100.00%	(107,750)	-	(107,750)	(98,880)
Revenue Over(under) Expenditures	$ 800	$ 800	0.74%	$ -	$ 1,300	$ (1,300)	$ (97,530)
Capital & Special Projects							
Revenues	$ 3,258,880	$ 1,812,500	110.08%	$ 1,446,380	$ 1,175,930	$ 270,450	$ 1,303,810
Budgeted Use of Fund Balance	-	(104,860)	15.57%	104,860	-	104,860	-
Expenditures	(2,925,910)	(1,317,670)	81.93%	(1,608,240)	(683,790)	(924,450)	(2,083,140)
Revenue Over(under) Expenditures	$ 332,970	$ 389,970	28.15%	$ (57,000)	$ 492,140	$ (549,140)	$ (779,330)
Parks							
Revenues	$ -	$ -		$ -	$ 20	$ (20)	$ 510
Expenditures	-	4,000	-100.00%	(4,000)	-	(4,000)	(550)
Revenue Over(under) Expenditures	$ -	$ 4,000	0.00%	$ (4,000)	$ 20	$ (4,020)	$ (40)
Equipment Replacement							
Revenues	$ 122,640	$ 81,850	75.41%	$ 108,540	$ 142,720	$ (34,180)	$ 225,400
Budgeted Use of Fund Balance	67,750	2,960	100.00%	-	-	-	-
Expenditures	(174,850)	(106,250)	154.88%	(68,600)	(146,560)	77,960	(108,220)
Revenue Over(under) Expenditures	$ 15,540	$ (21,440)	-79.47%	$ 39,940	$ (3,840)	$ 43,780	$ 117,180

City of Ojai

Adopted FY 20 Budget With Comparison to Prior Year Amounts

Revenue & Exenditures Summary- All Funds

	Fiscal Year 2019-20			Prior Year Amounts			
	Adopted Budget FY 19-20	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
Street Lighting							
Revenues	$ 101,100	$ (8,400)	-7.67%	$ 109,500	$ 97,960	$ 11,540	$ 100,570
Expenditures	(75,100)	34,400	-31.42%	(109,500)	(65,920)	(43,580)	(74,780)
Revenue Over(under) Expenditures	$ 26,000	$ 26,000	23.74%	$ -	$ 32,040	$ (32,040)	$ 25,790
Library Special Tax							
Revenues	$ 109,160	$ (2,460)	0.00%	$ 111,620	$ 108,280	$ 3,340	$ 112,470
Expenditures	(109,160)	2,460	-2.20%	(111,620)	(111,620)	-	(111,620)
Revenue Over(under) Expenditures	$ -	$ -	0.00%	$ -	$ (3,340)	$ 3,340	$ 850
Plaza Maintenance							
Revenues	$ 197,490	$ (36,000)	-15.42%	$ 233,490	$ 197,570	$ 35,920	$ 201,920
Expenditures	(143,630)	(41,380)	40.47%	(102,250)	(121,220)	18,970	(111,720)
Revenue Over(under) Expenditures	$ 53,860	$ (77,380)	-55.89%	$ 131,240	$ 76,350	$ 54,890	$ 90,200
Cemetery							
Revenues	$ 6,000	$ (12,000)	-99.00%	$ 18,000	$ 2,520	$ 15,480	$ 27,130
Budgeted Use of Fund Balance	12,180	12,180	100.00%	-	-	-	-
Expenditures	(18,180)	(2,470)	16.24%	(15,210)	(17,020)	1,810	(28,690)
Revenue Over(under) Expenditures	$ -	$ (2,290)	0.00%	$ 2,790	$ (14,500)	$ 17,290	$ (1,560)
RDA Succesor Agency							
Revenues	$ 392,520	$ 740	0.19%	$ 391,780	$ 370,260	$ 21,520	$ 388,230
Expenditures	(432,010)	(40,230)	10.27%	(391,780)	-	(391,780)	(67,530)
Revenue Over(under) Expenditures	$ (39,490)	$ (39,490)	-10.08%	$ -	$ 370,260	$ (370,260)	$ 320,700
RDA Successor Housing							
Revenues	$ -	$ -	100.00%	$ -	$ 820	$ (820)	$ 990
Budgeted Use of Fund Balance	203,070	310	0.15%	202,760	-	202,760	-
Expenditures	(200,870)	(310)	0.15%	(200,560)	(54,660)	(145,900)	(870)
Revenue Over(under) Expenditures	$ 2,200	$ -	99.85%	$ 2,200	$ (53,840)	$ 56,040	$ 120
All Funds Total							
All Funds Revenues	$15,765,650	$934,400	6.43%	14,533,660	13,816,786	653,934	12,902,640
All Budgeted Use of Fund Balances	479,600	(99,500)	-26.46%	376,030	-	376,030	-
All Funds Expenditures	(15,975,340)	(1,318,450)	9.00%	(14,656,390)	(12,702,362)	(1,954,048)	(13,696,550)
Total Revenue Over(under)Total Expenditures	$ 269,910	$ (483,550)		$ 253,300	$ 1,114,424	$ (924,084)	$ (793,910)

Section F

Summaries

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Estimated Beginning and Ending Fund Balance

Beginning and Ending Fund Balances
Fiscal Year 2019-20 Budgeted
Estimated

		Estimated Beginning Balance 06/30/19	Estimated Revenues	Budgeted Use of Fund Balance		Transfers In	Transfers (Out)	Estimated Expenditures	Change in Fund Balances	Estimated Ending Balance 06/29/20
	Governmental Funds									
10	General (unrestricted, undesignated)	$ 3,593,394	$ 9,900,480	$ 255,170	(A)	$ -	$ (205,589)	$ (10,005,231)	$ (55,170)	$ 3,538,224
11	Libbey Bowl Maintenance	62,030	28,120	-		-	(20,000)	-	8,120	70,150
22	Gas Tax	370,338	333,660	365,340		-	-	(699,000)	(365,340)	4,998
25	Drainage	60,523	103,300	-		-	(100,000)	(3,300)	-	60,523
26	Local Transport (Article 3)	157,523	-	-		-	-	-	-	157,523
31	CIP Fund	147,879	2,204,380	-		1,054,500	-	(3,200,910)	57,970	205,849
32	Park Acquisition	5,014	-	-		-	-	-	-	5,014
33	Vehicle, IT, Equip Rep	365,361	62,640	67,750		60,000	-	(174,850)	(52,210)	313,151
42	CDBG	246	-	-		-	-	-	-	246
50	Street Lighting	127,622	93,290	-		7,810	-	(75,100)	26,000	153,622
51	Library	24,869	109,160	-		-	-	(109,160)	-	24,869
52	Plaza Maintenance	(54,413)	147,020	-		50,470	-	(143,630)	53,860	(553)
	Total Governmental	4,860,386	12,982,050	688,260		1,172,780	(325,589)	(14,411,181)	(326,770)	4,533,616
	Enterprise Funds									
23	Local Transportation (Unrestricted)	97,348	894,290	-		-	(7,200)	(893,710)	(6,620)	90,728
24	Transit Replacement	120,865	-	-		-	-	-	-	120,865
70	Cemetery Trust	275,805	6,000	12,180		-	-	(18,180)	(12,180)	263,625
	Total Enterprise Funds	494,018	900,290	12,180		-	(7,200)	(911,890)	(18,800)	475,218
	Redevelopment Successor Agency									
190	RDA Successor Agency	(3,005,423)	392,520	-		-	-	(432,010)	(39,490)	(3,044,913)
192	RDA Housing Suc Agency	2,155,637	-	203,070		-	-	(203,070)	(203,070)	1,952,567
	Total RDASA	(849,786)	392,520	203,070		-	-	(635,080)	(242,560)	(1,092,346)
	Citywide total	$ 4,504,618	$ 14,274,860	$ 903,510		$ 1,172,780	$ (332,789)	$ (15,958,151)	$ (588,130)	$ 3,916,488

(A) - Use of $200,000 restricted fund balance that was collected to perform a general plan update. This does not impact General Fund reserves.

Transfers In and Out

	TRANSFER TO:								
	General Fund (10)	Transit Fund (23)	Transit Replacement Fund (24)	Capital Projects Fund (31)	Vehicle Equipment Replacement Fund (33)	Equipment Replacement Fund (33)	Street Lighting Fund (50)	Plaza Maintenance Fund (52)	Total
TRANSFER FROM:									
General Fund (10)	$ -	$ -	$ -	$ 40,910	$ 65,900	$ 38,020	$ 7,810	$ 53,000	$ 205,640
Libbey Bowl Maintenance (11)	-	-	-	20,000	-	-	-	-	20,000
Street Improvement-Gas tax Fund (22)	-	-	-	699,000	-	-	-	-	699,000
Local Transportation Fund (23)	-	-	-	-	2,640	1,980	-	-	4,620
Local Transportation Equip. Fund (24)	-	-	-	-	-	-	-	-	-
Drainage Fund (25)	-	-	-	46,430	-	-	-	-	46,430
TDA Art 3 Fund (26)	-	-	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ 806,340	$ 68,540	$ 40,000	$ 7,810	$ 53,000	$ 975,690

All Funds Sources & Uses

	Adopted Budget FY 19-20	Final Budget FY 18-19	Actual FY 17-18	Actual FY 16-17
Sources				
General Fund	$ 10,210,820	$ 10,189,170	$ 9,433,620	$ 9,517,710
Special Revenue Funds	4,649,290	2,663,960	2,171,110	1,978,150
Enterprise Funds	912,470	1,707,650	909,540	897,740
Redevelopment Successor Agency	595,590	594,540	389,220	335,780
Total	16,368,170	15,155,320	12,903,490	12,729,380
Uses				
General Fund	(10,210,820)	(10,145,910)	(9,673,860)	(9,171,200)
Special Revenue Funds	(4,487,000)	(2,252,260)	(2,917,300)	(1,536,165)
Enterprise Funds	(919,090)	(1,702,880)	(981,110)	(830,350)
Redevelopment Successor Agency	(635,080)	(594,540)	(64,550)	(22,950)
Total	(16,251,990)	(14,695,590)	(13,636,820)	(11,560,665)
Surplus (Deficit)				
General Fund	-	43,260	(240,240)	346,510
Special Revenue Funds	162,290	411,700	(746,190)	441,985
Enterprise Funds	(6,620)	4,770	(71,570)	67,390
Redevelopment Successor Agency	(39,490)	-	324,670	312,830
Surplus (Deficit)	$ 116,180	$ 459,730	$ (733,330)	$ 1,168,715

All Funds Sources & Uses

Special Revenue Funds		Adopted Budget FY 19-20	Final Budget FY 18-19	Actual FY 17-18	Actual FY 16-17
	Sources				
11	Libbey Bowl Maintenance	$ 28,120	$ 15,000	$ 16,830	$ 17,610
22	Gas Tax	699,000	323,520	196,060	150,810
25	Drainage	64,350	103,300	12,190	7,810
26	Local Transport (Article 3)	800	107,750	1,350	68,560
31	Capital Projects	3,258,880	1,551,240	1,303,810	1,074,450
32	Parks Acquition	-	-	510	1,420
33	Vehicle, IT, Equip Rep	190,390	108,540	225,400	245,020
50	Street Lighting	101,100	109,500	100,570	100,530
51	Library	109,160	111,620	112,470	112,820
52	Plaza Maintenance	197,490	233,490	201,920	199,120
	Total Sources	4,649,290	2,663,960	2,171,110	1,978,150
	Uses				
11	Libbey Bowl Maintenance	20,000	-	7,470	-
22	Gas Tax	699,000	-	303,000	53,558
25	Drainage	64,350	103,300	17,920	16,480
26	Local Transport (Article 3)	-	107,750	98,880	23,860
31	Capital Projects	3,200,910	1,645,240	2,083,140	1,129,520
32	Parks Acquition	-	4,000	550	950
33	Vehicle, IT, Equip Rep	174,850	68,600	108,220	6,254
50	Street Lighting	75,100	109,500	74,780	69,300
51	Library	109,160	111,620	111,620	123,493
52	Plaza Maintenance	143,630	102,250	111,720	112,750
	Total Uses	$ 4,487,000	$ 2,252,260	$ 2,917,300	$ 1,536,165

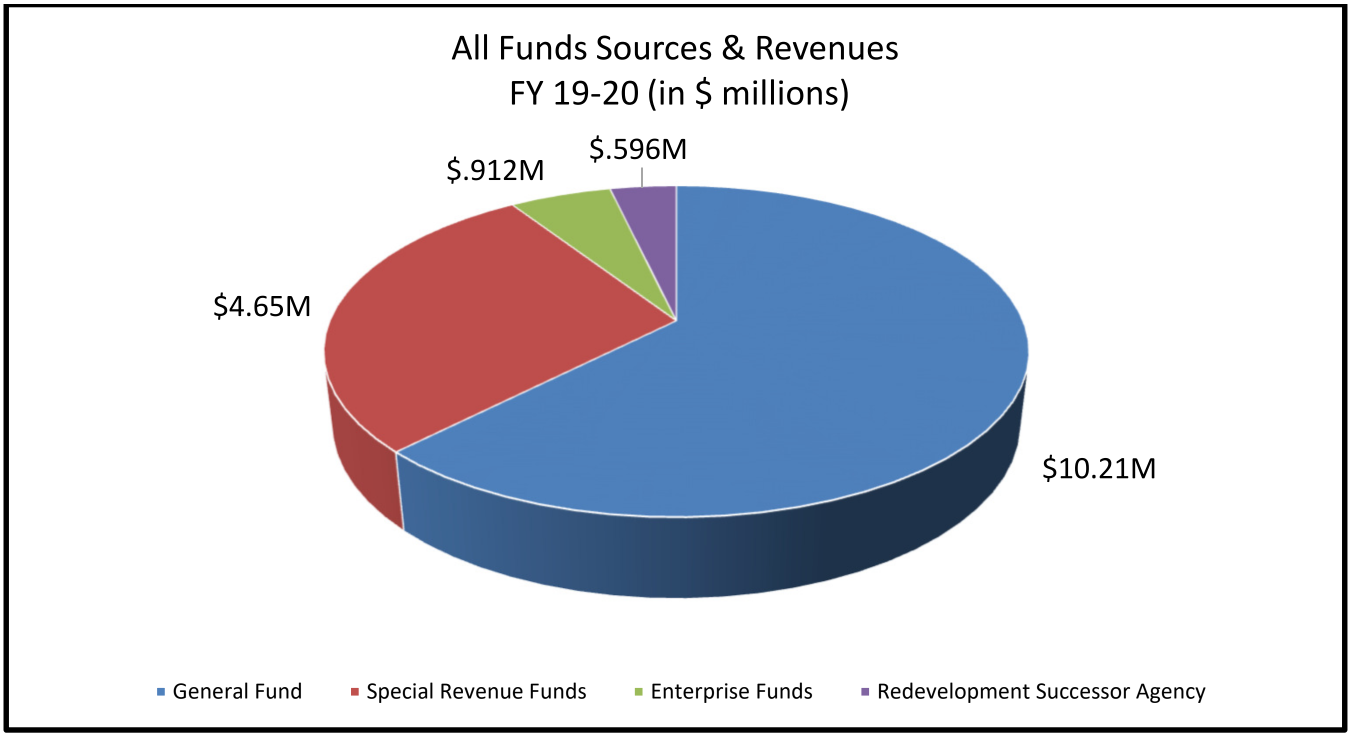
All Funds Sources & Uses

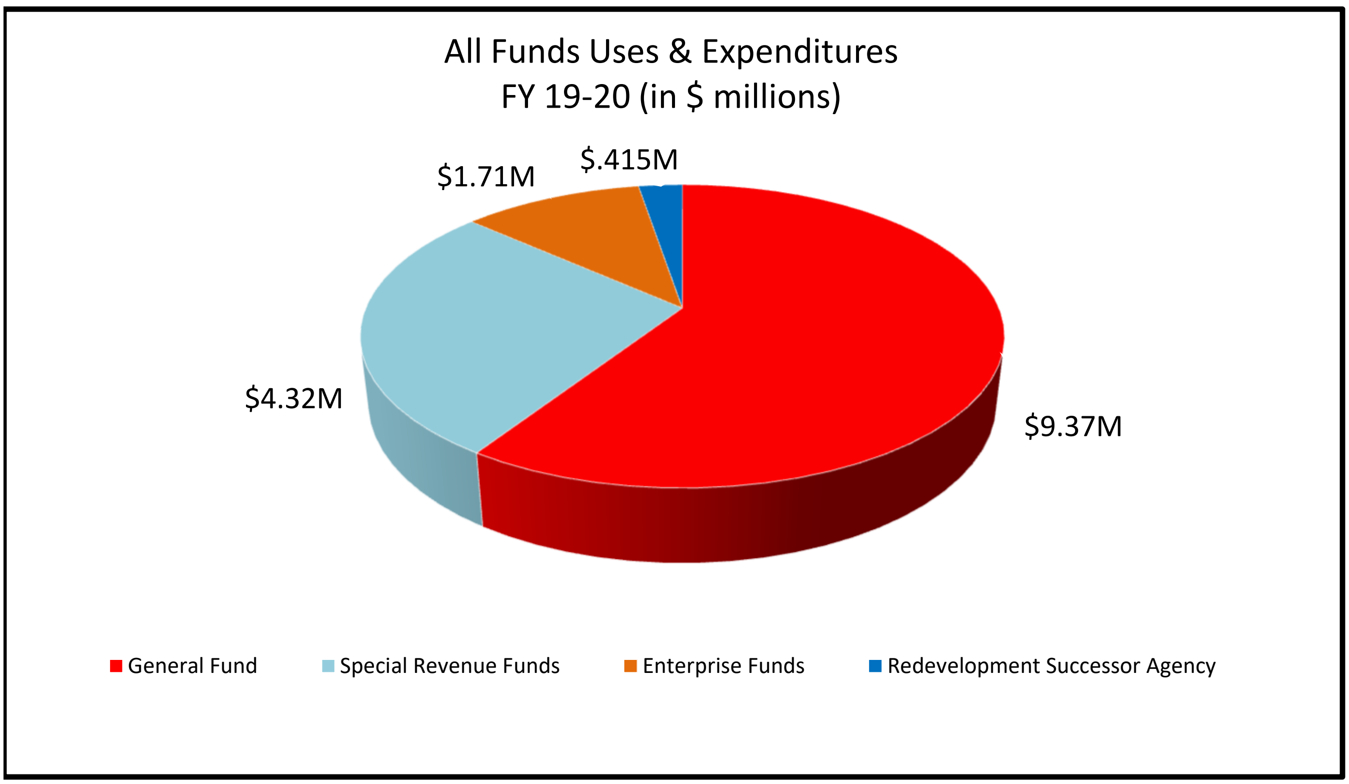
Enterprise Funds

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

Redevelopment Successor Agency

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


All Funds Sources & Revenues
FY 19-20 (in $ millions)
$.912M
$.596M
$4.65M
$10.21M
General Fund
Special Revenue Funds
Enterprise Funds
Redevelopment Successor Agency

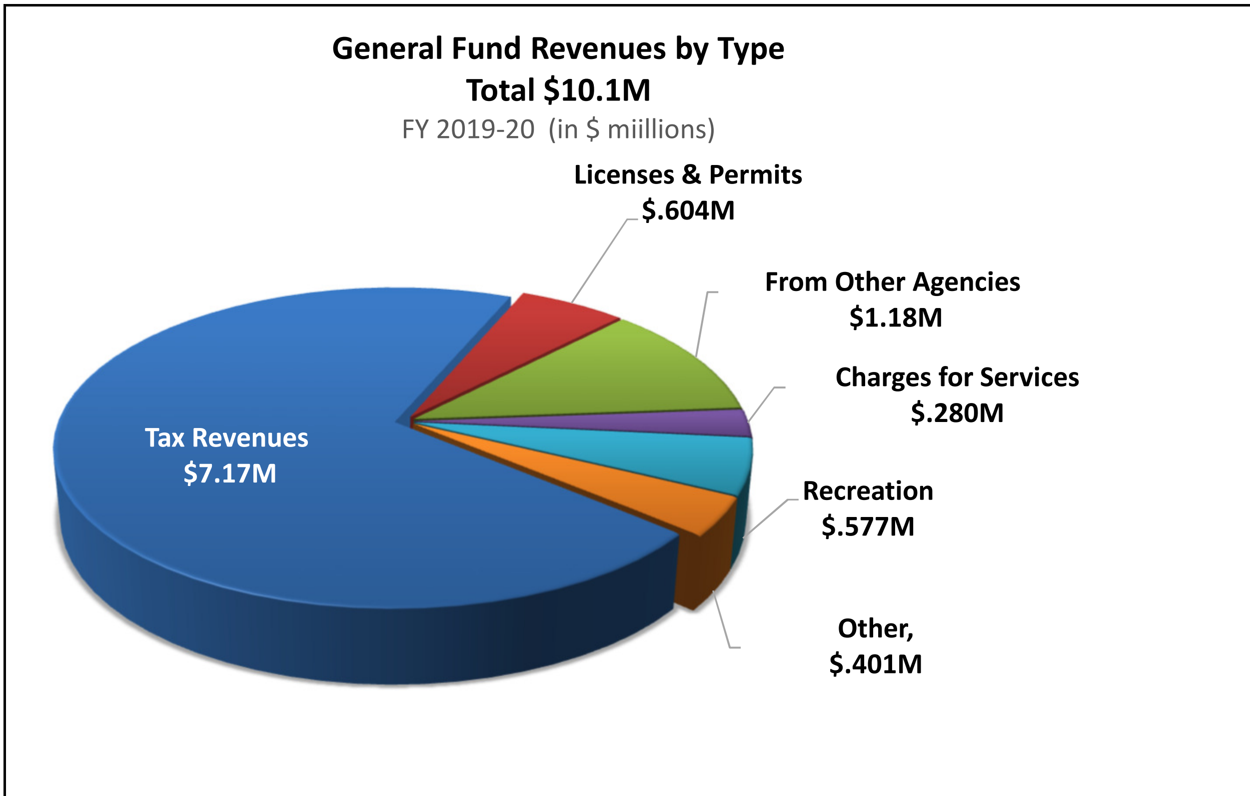

All Funds Uses & Expenditures
FY 19-20 (in $ millions)
$1.71M
$.415M
$4.32M
$9.37M
General Fund
Special Revenue Funds
Enterprise Funds
Redevelopment Successor Agency

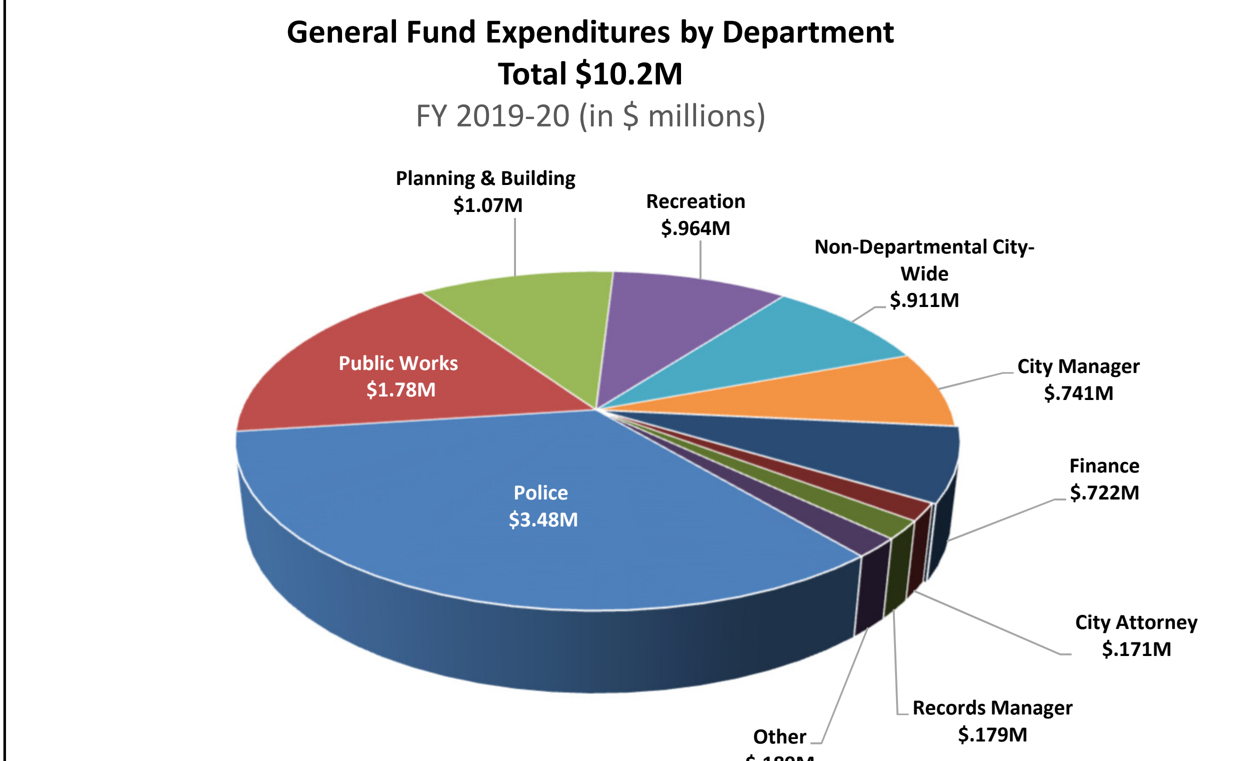
General Funds Sources & Uses

	Adopted Budget		Prior Year Amounts		
	Budget FY 19-20	$ Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Actual FY 17-18
<u>Sources</u>					
Property Tax	$ 1,960,510	$ 6,800	$ 1,953,710	$ 2,045,740	$ 1,711,950
Sales Tax	1,817,600	317,600	1,500,000	1,820,760	1,563,840
Business Licenses	186,600	3,640	182,960	235,650	184,880
Franchise Fees	376,070	7,820	368,250	368,230	344,770
TOT and Property Trans. Tax	3,411,250	(151,260)	3,562,510	3,345,130	3,347,390
TOT to Capital Improvement Fund	(682,250)	30,250	(712,500)	(669,850)	(669,060)
Documentary Stamp Tax	104,740	(8,140)	112,880	107,860	81,400
Licenses & Permits	603,720	(345,150)	948,870	399,770	716,700
Fines & Forfeitures	8,600	(3,680)	12,280	8,440	9,280
Use of Money	80,320	40,320	40,000	83,690	57,180
Motor Vehicle In Lieu	874,700	17,140	857,560	870,290	831,780
From Other Agencies	300,390	(12,460)	312,850	427,340	337,820
Charges for Service	110,280	(35,510)	145,790	84,540	65,930
Overhead Allocations	169,660	(52,700)	222,360	222,360	215,210
Miscellaneous	56,420	(87,990)	144,410	63,050	54,120
Budgeted Use of Fund Balance	55,170	55,170	-	-	-
Budgeted Use of Restricted Fund Balance	200,000	200,000	-	-	-
Recreation Income	577,040	39,800	537,240	609,900	580,430
TOTAL	10,210,820	21,650	10,189,170	10,022,900	9,433,620

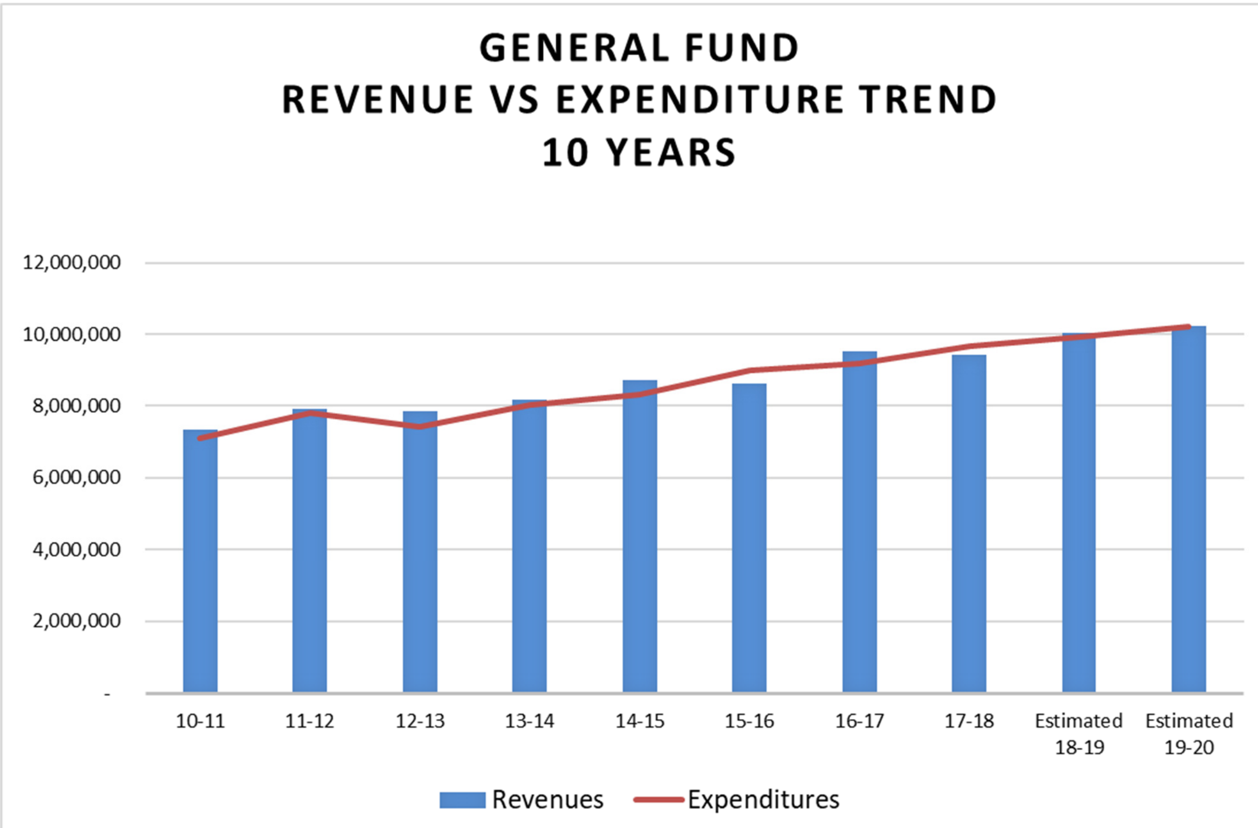
General Funds Sources & Uses

	Adopted Budget		Prior Year Amounts		
	Budget FY 19-20	$ Change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Actual FY 17-18
<u>Uses</u>					
City Council	$ 122,720	$ 32,440	$ 90,280	$ 82,090	$ 120,160
City Manager	741,360	68,210	673,150	716,070	575,900
City Treasurer	5,320	(90)	5,410	5,130	6,280
Finance	721,870	38,700	683,170	664,130	733,560
City Attorney	171,000	-	171,000	273,620	166,620
City Clerk	178,610	(8,790)	187,400	156,910	162,880
Arts Commission	60,760	(1,910)	62,670	45,770	46,360
Police	3,477,730	31,250	3,446,480	3,420,200	3,406,930
Planning Division	703,160	95,910	607,250	430,950	422,800
Building Division	351,180	(167,840)	519,020	345,150	474,110
Planning Commission	14,270	(1,420)	15,690	8,190	3,350
Historic Preservation Commission	4,400	3,050	1,350	910	5,890
Recreation Commission	6,920	80	6,840	9,290	8,490
Recreation	956,630	123,850	832,780	1,013,850	1,017,350
Public Works	1,784,190	(160,990)	1,945,180	1,847,960	2,118,350
Non-Departmental					
Capital Improvements trans	-	-	-	-	4,760
PERS Funded Liability	382,550	24,470	358,080	327,700	-
Health Ins Retiree	144,140	(4,860)	149,000	145,000	-
Insurance	159,950	(37,900)	197,850	190,220	196,730
Community Outreach	144,750	30,750	114,000	150,450	139,000
Lighting District	7,810	-	7,810	7,810	7,810
Libbey Bowl Management	18,500	-	18,500	16,200	3,530
Plaza Maintenance District	53,000	-	53,000	53,000	53,000
TOTAL	10,210,820	64,910	10,145,910	9,910,600	9,673,860
Surplus (Deficit)	$ -	$ (43,260)	$ 43,260	$ 112,300	$ (240,240)

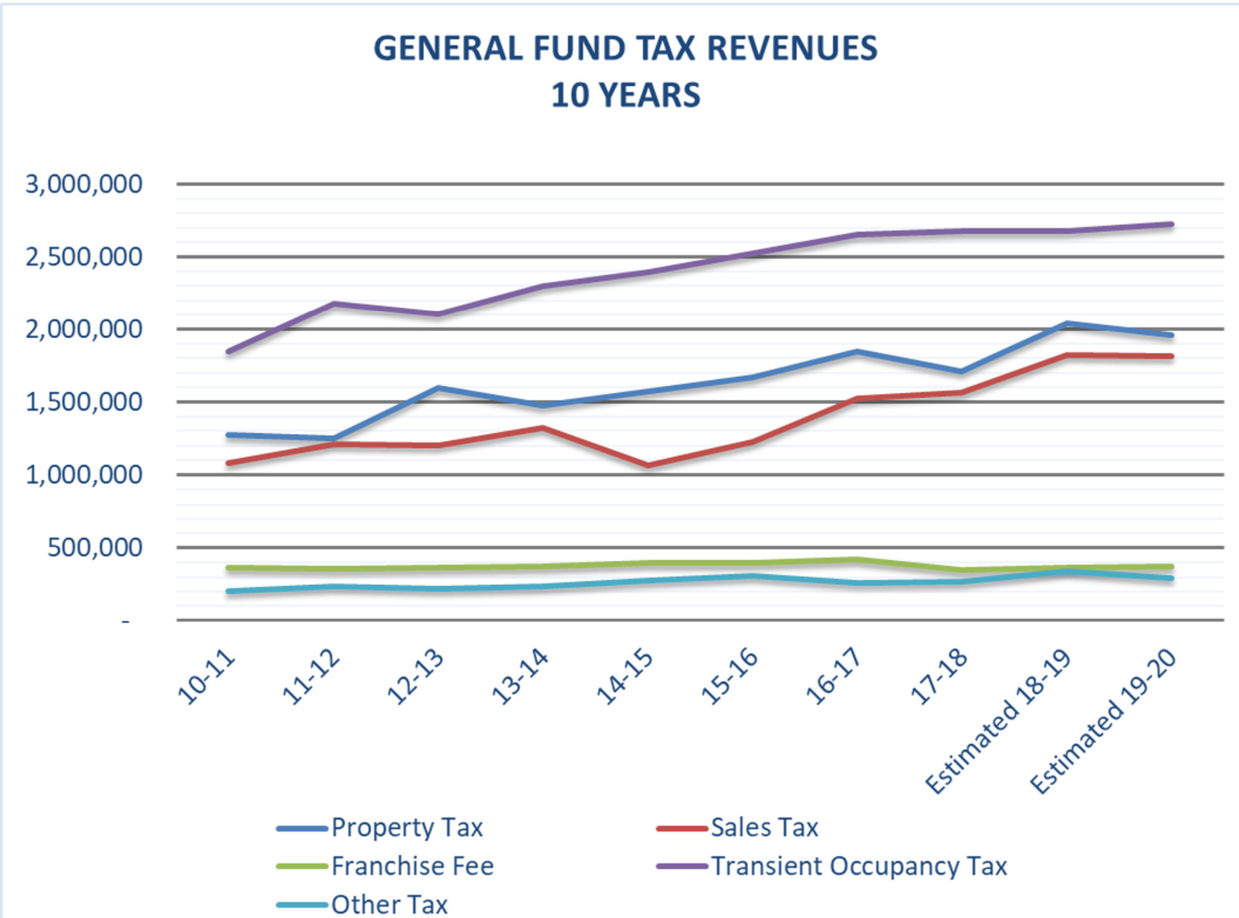

General Fund Revenues by Type
Total $10.1M
FY 2019-20 (in $ miillions)
Licenses & Permits
$.604M
From Other Agencies
$1.18M
Charges for Services
$.280M
Recreation
$.577M
Other,
$.401M
Tax Revenues
$7.17M


General Fund Expenditures by Department
Total $10.2M
FY 2019-20 (in $ millions)
Planning & Building
$1.07M
Recreation
$.964M
Non-Departmental City-Wide
$.911M
City Manager
$.741M
Finance
$.722M
City Attorney
$.171M
Records Manager
$.179M
Other
$.189M
Public Works
$1.78M
Police
$3.48M

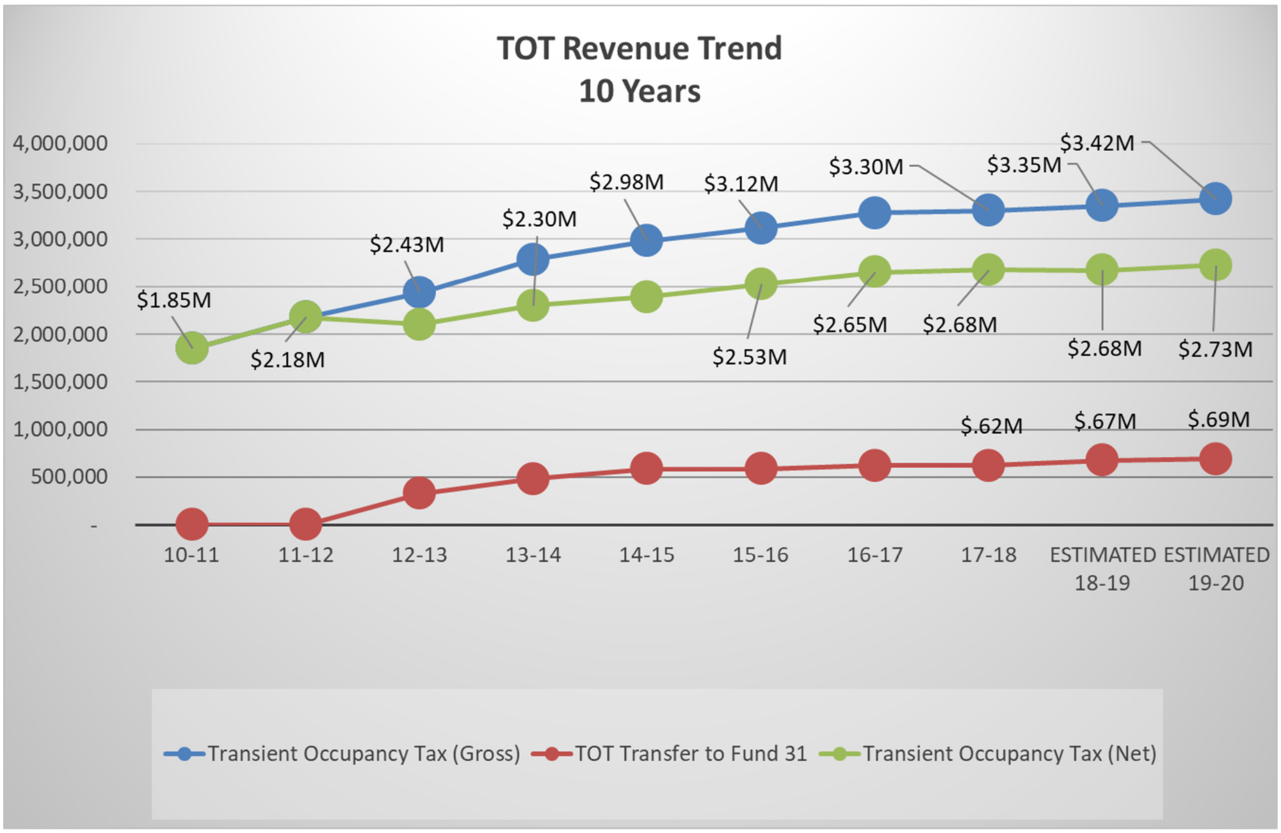
General Fund Revenue vs. Expenditure



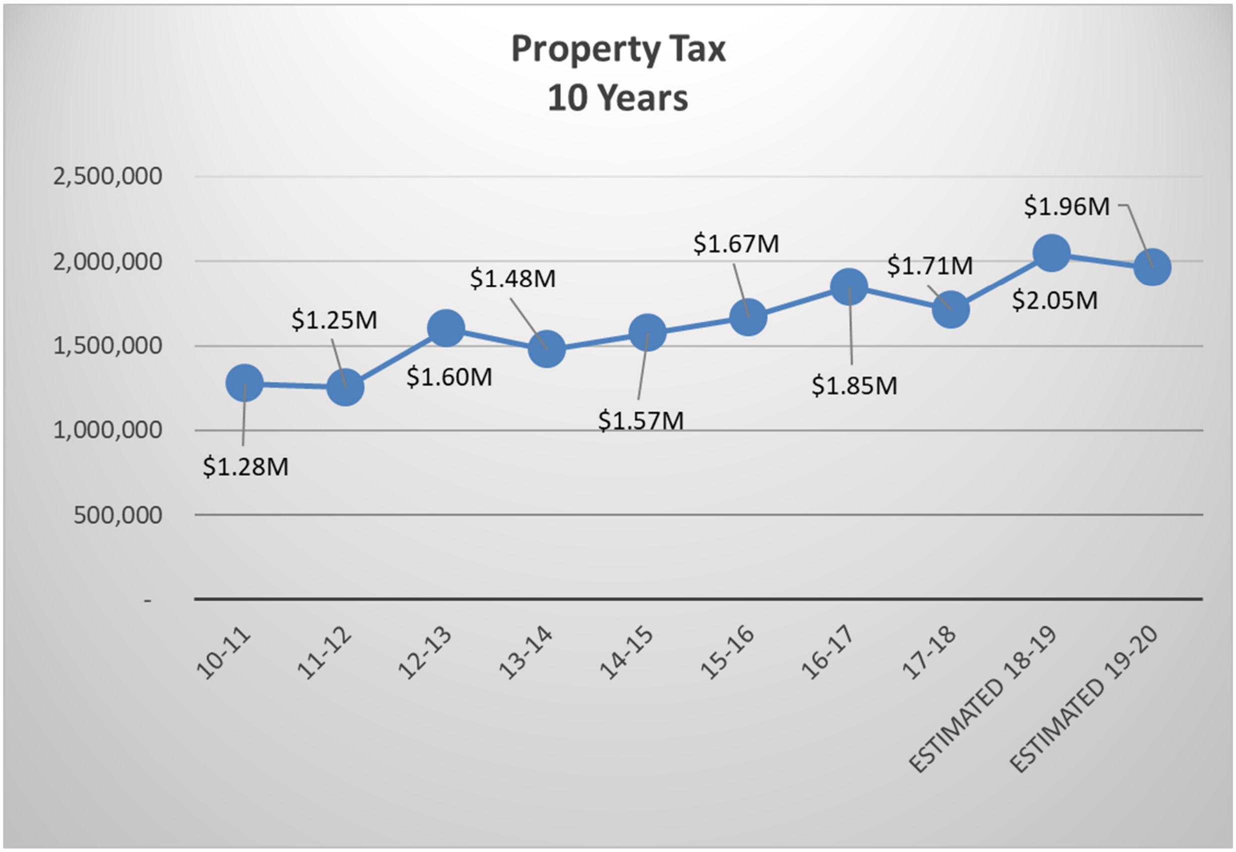
General Fund Tax Revenues



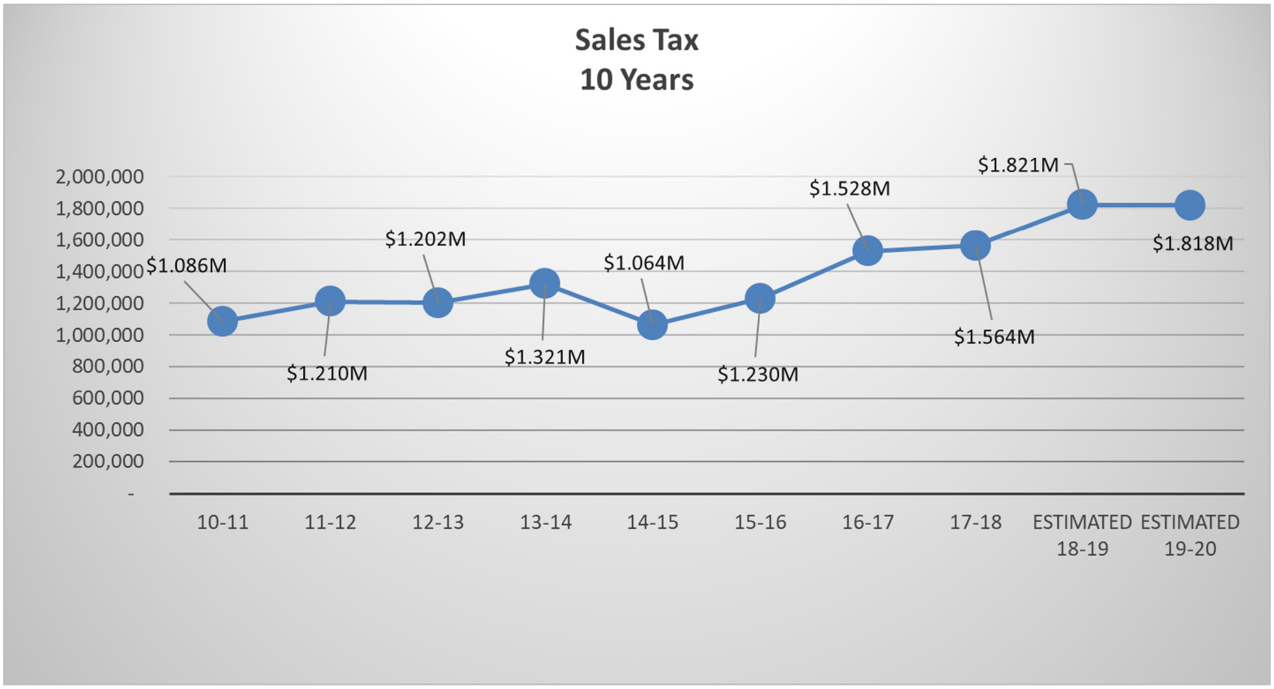
Transient Occupancy Tax Trend



Property Tax Trend



Sales Tax Trend



General Fund Reserve and Cash Balance

City of Ojai Schedule of General Fund Reserve				
	General Fund Reserves	General Fund Reserve Requirement	Reserves Over (under) Reserve Requirement	Reserve As % of GF Budget
6/30/2019 *	$ 3,538,224	$ 5,072,955	$ (1,534,731)	34.9%
6/30/2018	3,640,798	4,683,875	(1,043,077)	38.9%
6/30/2017**	3,613,618	4,632,860	(1,019,242)	39.0%
6/30/2016	3,333,517	4,146,240	(812,723)	40.2%
6/30/2015	2,322,741	3,905,145	(1,582,404)	29.7%
6/30/2014	2,120,847	3,824,420	(1,703,573)	27.7%
6/30/2013	1,812,605	3,738,399	(1,925,794)	24.2%
6/30/2012	1,523,690	3,647,113	(2,123,423)	20.9%
6/30/2011	1,719,281	3,485,146	(1,765,865)	24.7%
6/30/2010	3,108,744	3,874,455	(765,711)	40.1%
6/30/2009	3,327,185	4,152,889	(825,704)	40.1%
6/30/2008	2,725,460	3,941,853	(1,216,393)	34.6%
6/30/2007	1,939,998	3,545,779	(1,605,781)	27.4%
6/30/2006	796,865	3,256,838	(2,459,973)	12.2%
6/30/2005	9,412	2,844,750	(2,835,338)	0.2%

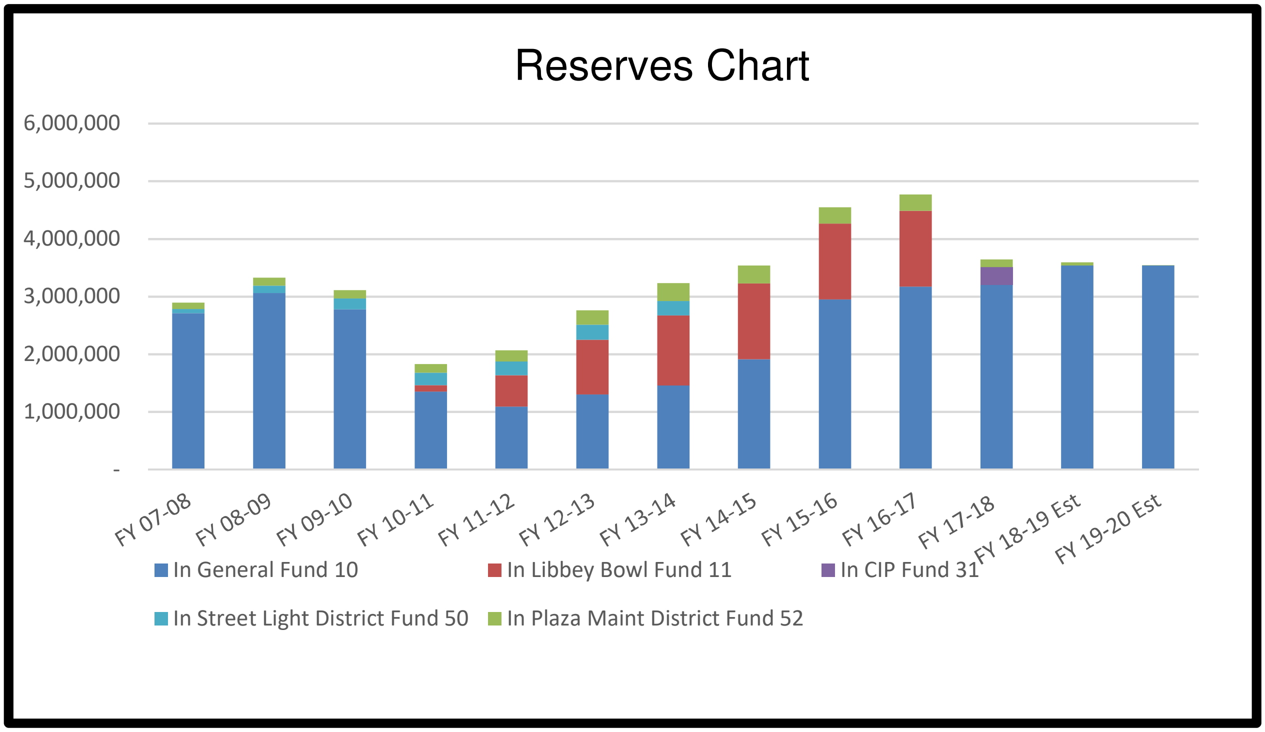
* Estimated   ** Adjusted

City of Ojai Schedule of General Cash Compared to Reserve				
	General Fund Reserves	General Fund Cash	Cash Over (under) Reserves	GF Cash As % of Reserves
6/30/2019 *	$ 3,538,224	$ 4,442,289	$ 904,065	125.6%
6/30/2018	3,640,798	3,880,299	239,501	106.6%
6/30/2017 **	3,613,618	4,113,456	499,838	113.8%
6/30/2016	3,333,517	3,807,257	473,740	114.2%
6/30/2015	2,322,741	3,178,884	856,143	136.9%
6/30/2014	2,120,847	2,561,688	440,841	120.8%
6/30/2013	1,812,605	2,269,138	456,533	125.2%
6/30/2012	1,523,690	2,532,492	1,008,802	166.2%
6/30/2011	1,719,281	2,712,303	993,022	157.8%
6/30/2010	3,108,744	3,277,063	168,319	105.4%
6/30/2009	3,327,185	2,980,102	(347,083)	89.6%
6/30/2008	2,725,460	2,958,012	232,552	108.5%
6/30/2007	1,939,998	2,351,795	411,797	121.2%
6/30/2006	796,865	815,284	18,419	102.3%
6/30/2005	9,412	416,730	407,318	4427.6%

* Estimated   ** Adjusted

Reserves

The statement of Financial Principles establishes a “minimum reserve”equal to 50% of budgeted General Fund expenditures. The amount of reserves is equal to the unassigned fund balance in the General Fund plus the Libbey Bowl Fund (paid off in FY 16-17), less loans made to the Street Lighting Fund and Plaza Maintenance Fund.

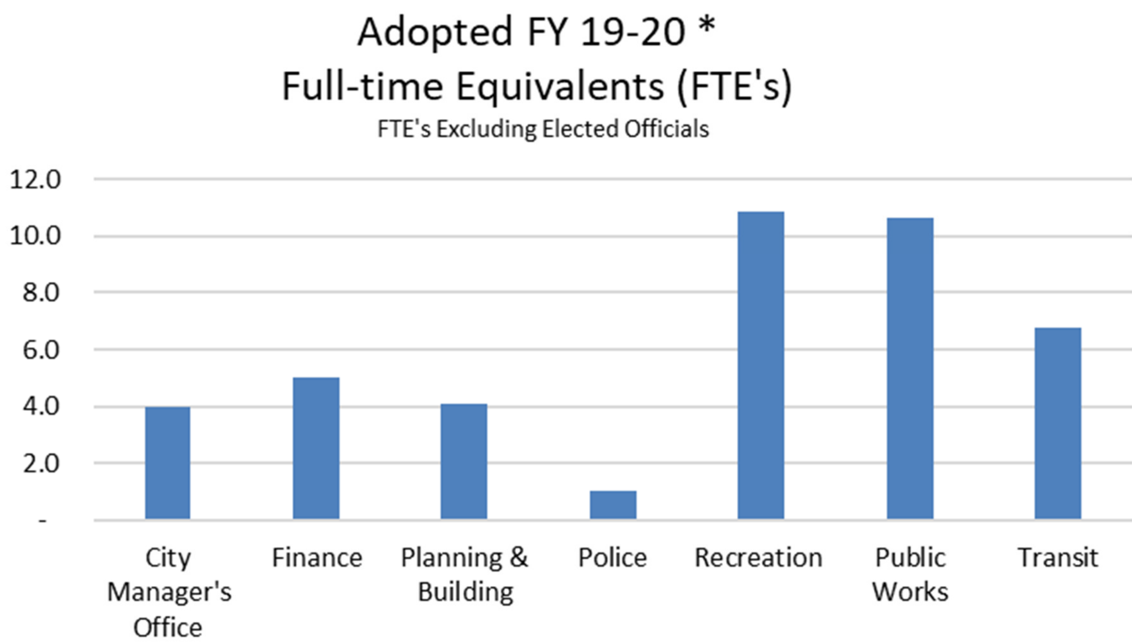


Position Summary

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

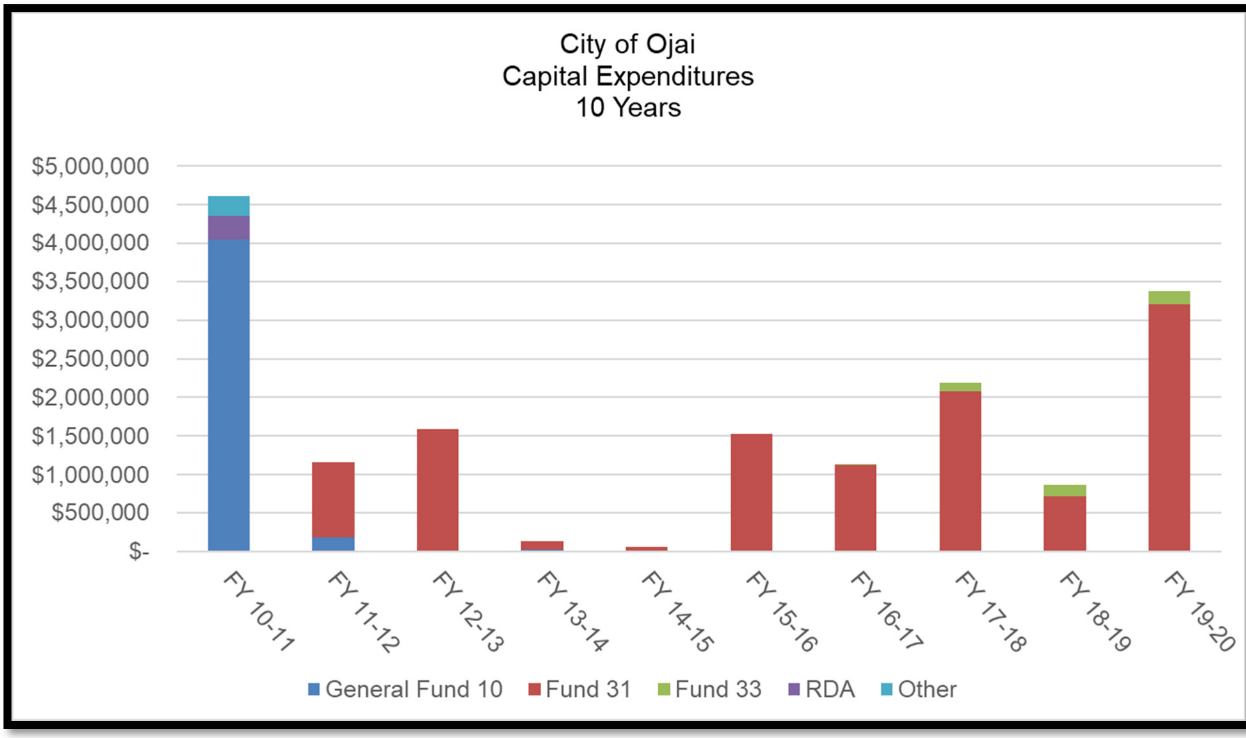
* 1 FTE = 1 person working 2,080 hours (or 1,872 for 36-hour FT employees); Part-time FTE = total hours divided by 2,080

Full-time Equivalents

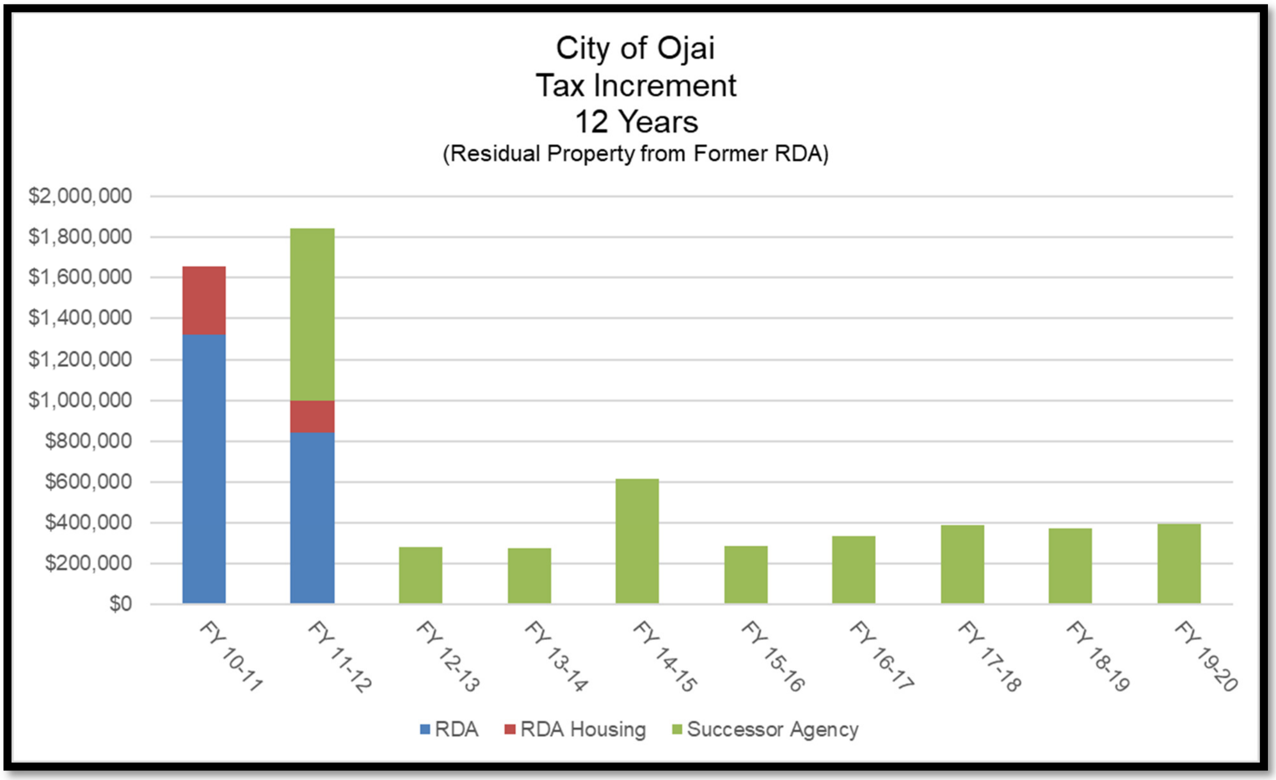


* 1 FTE = 1 Employee wokring 2,080 hours, total hours worked by part time employees are divded by 2,080 to calculate PT FTE's.

Capital Expenditures



Tax Increment



Deferred Revenue

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

		Estimated		
	Balance	Contribution	Drawdown	Estimated Balance
Description	**As of 6/30/18**	**FY 18-19**		**As of 6/30/19**
Public Works				
Tree Fund (Donation In Lieu)	$ 32,913	$ -	$ -	$ 32,913
Wini Hirsch Donation	10,056	-	10,056	-
Traffic Mitigation Fees	48,671	-	-	48,671
Bryant St Area Industrial Fund	59,155	-	-	59,155
Parking In-lieu Fees	31,327	-	-	31,327
Street Light In-lieu Fees	4,000	-	4,000	-
Pirie Rd Signal Mitigtn Fees	30,532	-	30,532	-
Underground Dvlp Deposits	23,980	-	-	23,980
Nordhoff Cemetery Rose Garden	500	-	-	500
Deferred Rev / AB 939 Fees Col	109,238	-	-	109,238
Defer Rev / Recycling Bev Grt	30,701	-	30,701	-
Defer Rev / Wst Mng Usd Oil	740	-	-	740
Def Rev-Tree Mitigation OV Inn	41,270	-	-	41,270
Bond Fee, 121 E. Ojai Ave	1,475	-	1,475	-
Recreation				
Def Rev / USTA Grant	3,331	-	3,331	-
DefRev/BstTnnsTwn/Quickstart	6,722	-	6,722	-
Def Rev/Tennis (OVTennis Club)	-	-	-	-
Def Rev/Rayven's Scholarships	6,383	20	-	6,403
Def Rev/Youth Sports & Misc	1,000	3,590	2,230	2,360
Def Rev/Mountains to Beach	-	3,000	-	3,000
Community Development				
Defer Rev/Technical Surcharge	31,803	-	25,224	6,579
Pymt Frm Los Arboles - Van Pur	26,686	-	26,686	-
Def Rev / Banner Fee	5,775	-	5,775	-
Arts Commission				
Def Rev/OV Inn Public Art	68,940	-	68,940	-
Deferred Rev / Public Art Fund	46,803	83,864	7,000	123,667
Def Rev/PublicArtFund-Mentor	1,000	-	1,000	-
Police				
Deferred Rev / Fingerprint	(733)	10,600	9,080	787
Def Rev / Ojai Explorer Post#	2,143	5,170	4,620	2,693
Def Rev/Police Volunteers	1,768	250	70	1,948
Cable TV				
Def Rev / Cable Co 1% Peg Fees	44,294	20,764	1,952	63,106
DefRev/CblCo1%Peg/OjaiSchDistr	344	-	344	-
Grand Total	$ 670,817	$ 127,258	$ 239,738	$ 558,337

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Section G

Narratives

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

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Revenue – General Fund

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

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

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

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

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

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

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

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

Revenue & Expenditures – Special

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

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

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

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

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

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

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

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

Street Lighting District Fund (050) - The City established this district to provide street lighting operations and repairs of the City's street lights. This Fund is used to account for the assessments received for, and expenditures related to, the operations of this district.

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

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

Revenue & Expenditures – Enterprise

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

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

- **Cemetery Fund (70)**: This fund accounts for the Nordhoff Cemetery operations. The revenues are from sales of cemetery plots and the expenses are related to burial services and regular maintenance of the cemetery.

Administration

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

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

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

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

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

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

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

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

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

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

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

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

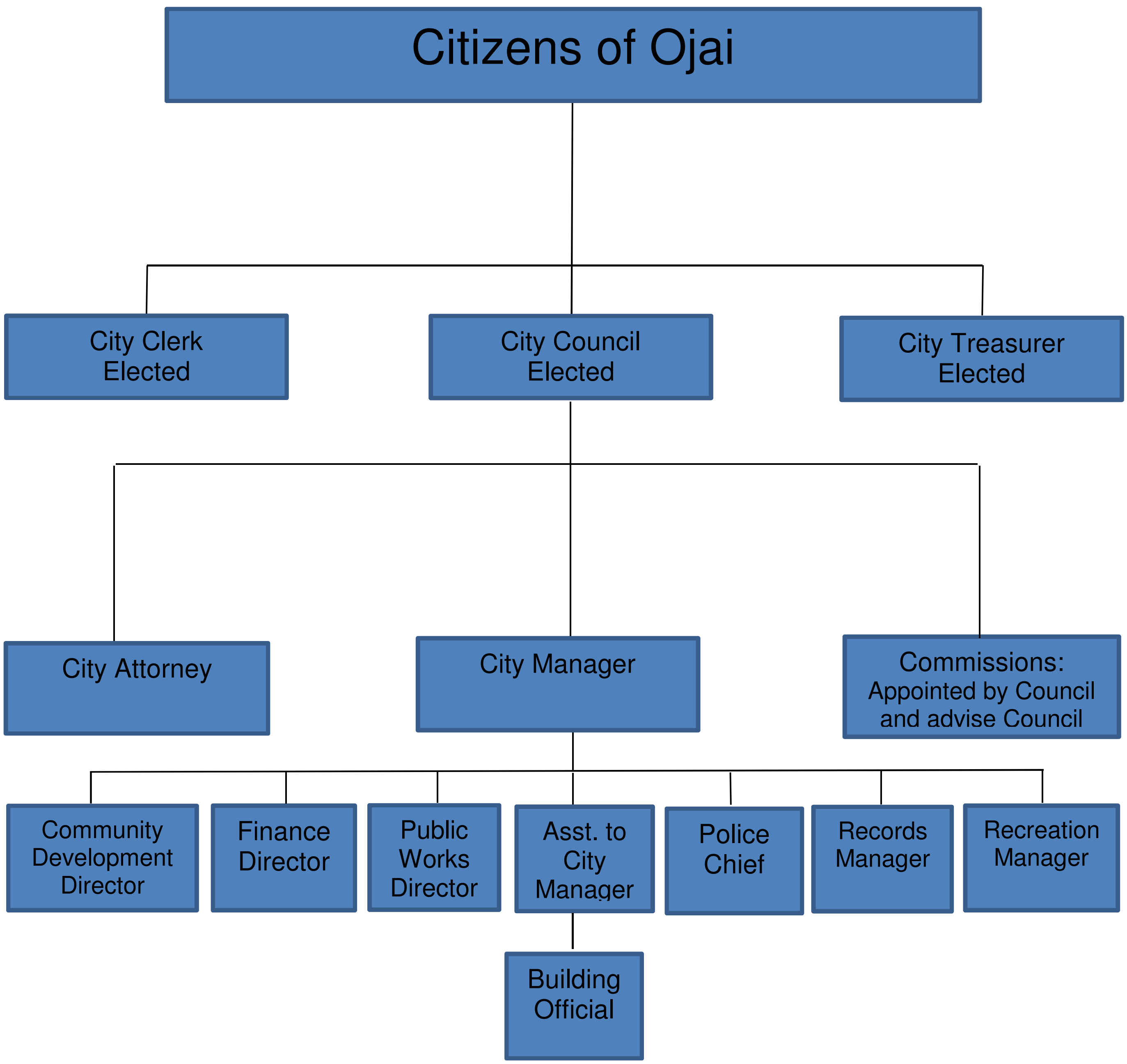
Building Department: The Building & Safety Department is responsible for processing building permits; plan checks; conducting site and building inspections; monitoring construction activities, and enforcing Ojai's building codes. The Building Official also provides staff support to the Building Appeals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

Code Compliance Division:

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

Animal Control Services

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


Citizens of Ojai
City Clerk
Elected
City Council
Elected
City Treasurer
Elected
City Attorney
City Manager
Commissions:
Appointed by Council
and advise Council
Community
Development
Director
Finance
Director
Public
Works
Director
Asst. to
City
Manager
Police
Chief
Records
Manager
Recreation
Manager
Building
Official

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.

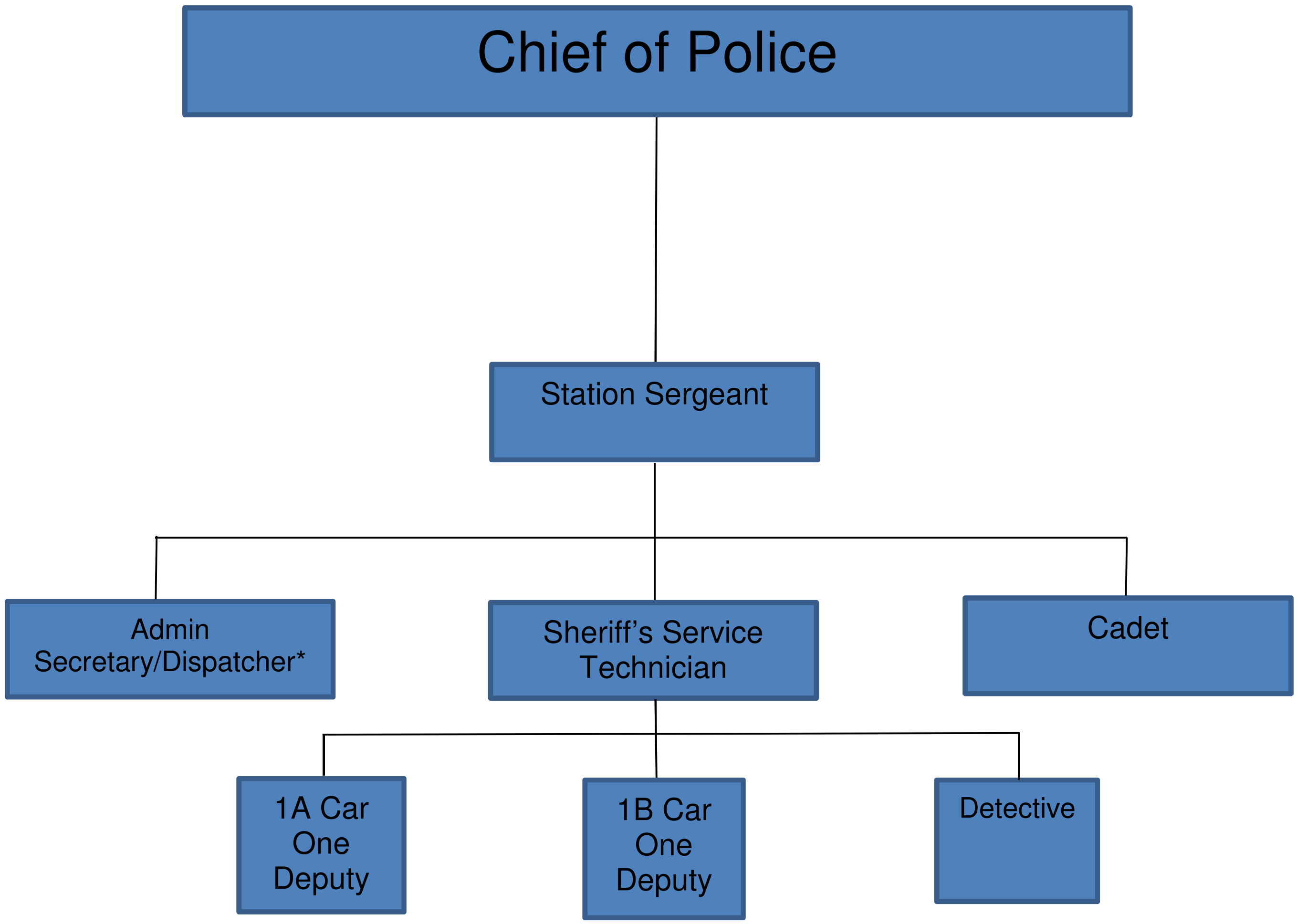
The Ventura County Sheriff's Office is comprised of four divisions. An Assistant Sheriff oversees Detention Services and Support Services while another Assistant Sheriff oversees Patrol Services and Special Services.

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.



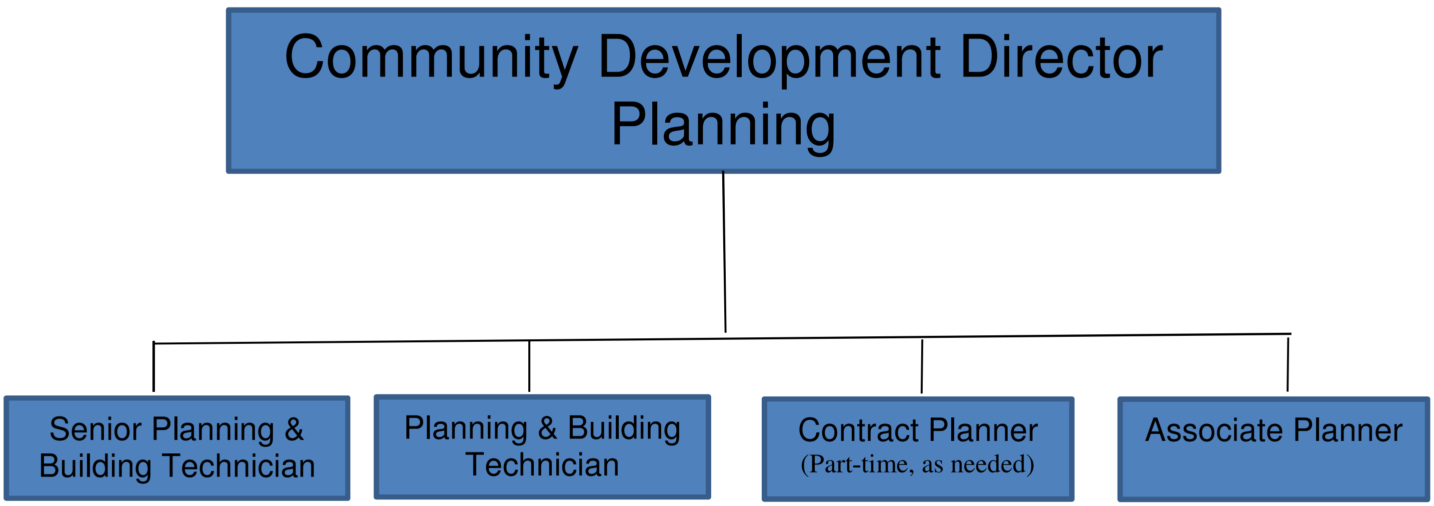
*City of Ojai Employs Admin. Secretary/Dispatcher (50% paid by County). All other members of the Police Department are furnished via contract with the Ventura County Sheriff's Department. This Department has 24-hour staffing.

Community Development

The Community Development Department includes the “Planning” functions of the City, while the Building Official Reports to the City Manager’s office. The Community Development Department is primarily responsible for the oversight and management of the City’s long-range and current planning functions, including the review of proposals affecting land use, development and design, and the environmental review (CEQA) process. .

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

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


Community Development Director
Planning
Senior Planning & Building Technician
Planning & Building Technician
Contract Planner
(Part-time, as needed)
Associate Planner

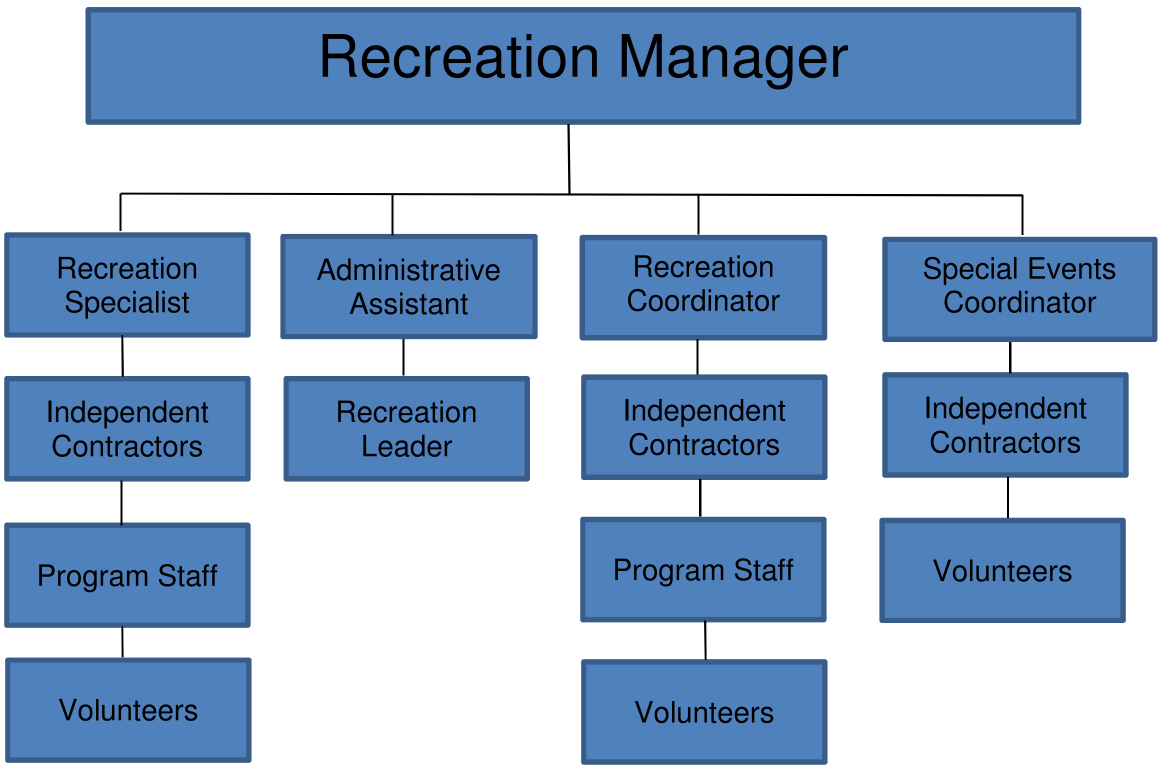
Recreation

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

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

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

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


Recreation Manager
Recreation Specialist
Administrative Assistant
Recreation Coordinator
Special Events Coordinator
Independent Contractors
Recreation Leader
Independent Contractors
Independent Contractors
Program Staff
Program Staff
Volunteers
Volunteers
Volunteers

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

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

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

Equipment Replacement
The City established a fund to accumulate funds to purchase new and replacement equipment, vehicles and rolling stock, and technology related equipment. Public Works administers this activity with assistance from the Finance Department to ensure that we have sufficient funds available without accumulating an excess of funds. Assessments to other City funds provide funding for this activity.

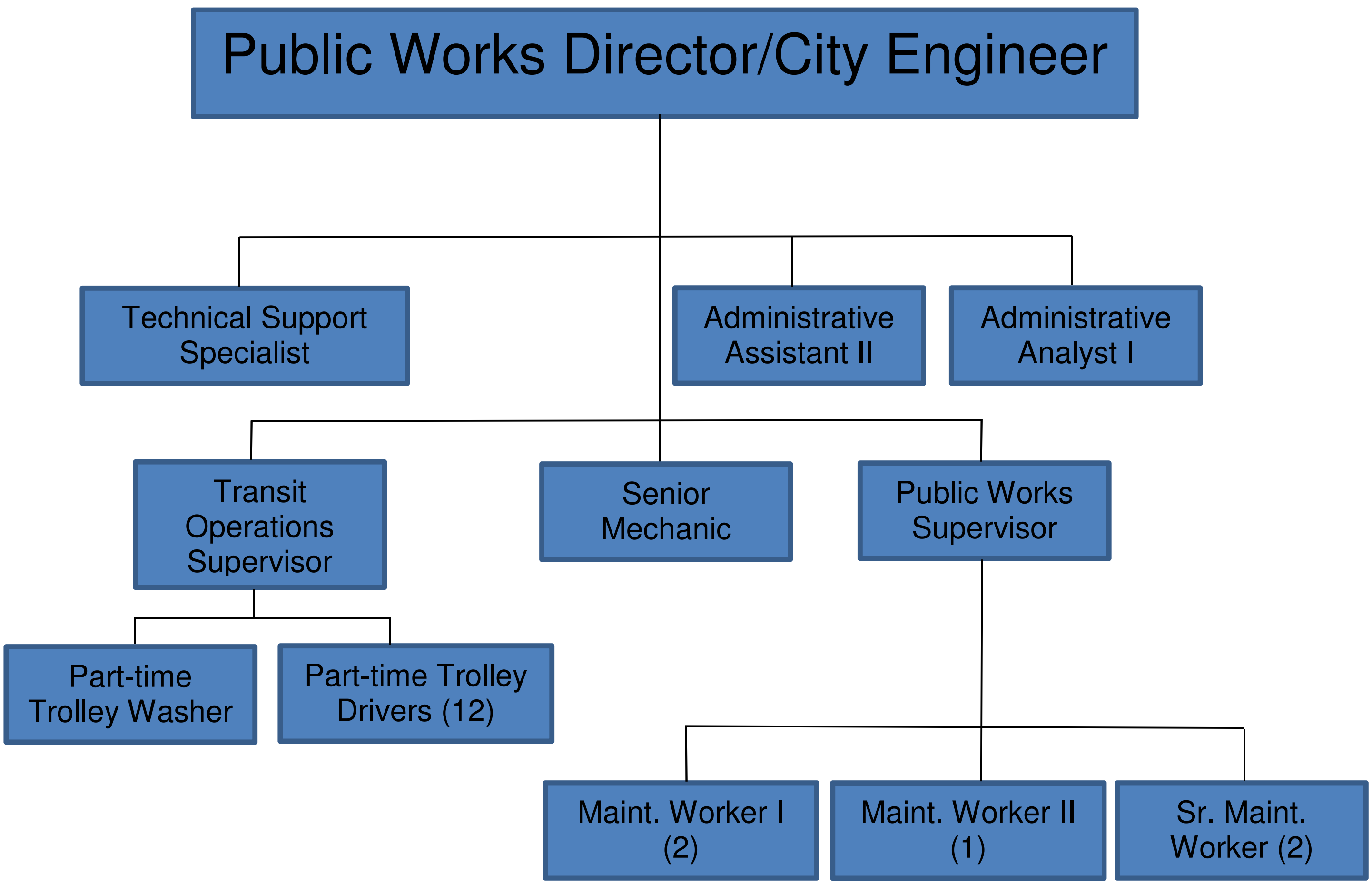
Computer and Communications Infrastructure
Computer and communications infrastructure for City facilities and staff are managed and maintained by the Public Works Technical Support Specialist, who also performs other electrical and energy-efficiency related work for City facilities.

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

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

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

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


Public Works Director/City Engineer
Technical Support Specialist
Administrative Assistant II
Administrative Analyst I
Transit Operations Supervisor
Senior Mechanic
Public Works Supervisor
Part-time Trolley Washer
Part-time Trolley Drivers (12)
Maint. Worker I (2)
Maint. Worker II (1)
Sr. Maint. Worker (2)

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 transferred administration of the Successor Agency to Ventura County during fiscal year 2018-19. The Successor Agency has only two recognized obligations remaining: 1) A loan from the City of Ojai, with annual payments of $365,000 through June 30, 2024 and a final payment of $226,000 in fiscal year June 30, 2025, and 2) an ongoing lease from the Ojai Unified School District for the Park and Ride facility and the skateboard park. The lease runs through June 30, 2022 with remaining payments ranging from approximately $27,500 to $29,200.

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 annual diversion is $73,000 with a final payment of $45,250 in July 2025.

Section H

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	GENERAL FUND							
	REVENUES							
	Tax Revenues							
	Property Tax							
010-9301-1010-101	Secured Property Tax	$ 1,660,240	$ (22,940)	-1.36%	$ 1,683,180	$ 1,733,378	$ 50,198	$ 1,548,720
010-9301-1010-102	Unsecured Property Tax	58,240	(3,720)	-6.00%	61,960	57,100	(4,860)	50,890
010-9301-1010-103	Supplemental Taxes	33,020	13,020	65.10%	20,000	19,100	(900)	36,760
010-9301-1010-104	RDA Pass Through Prop Tax	51,340	3,630	7.61%	47,710	48,130	420	23,240
010-9301-1010-107	Admin Cost / Ventura County	(19,400)	600	-3.00%	(20,000)	(20,066)	(66)	(21,190)
010-9301-1010-108	RPTTF Residual Distribution	177,070	16,210	10.08%	160,860	204,800	43,940	70,430
010-9301-1010-201	Interest Apportnmt/Prop Tax	-	-		-	2,300	2,300	3,080
	Property Tax Total	1,960,510	6,800	0.35%	1,953,710	2,045,742	92,032	1,711,950
	Sales Tax							
010-9301-1011-100	Sales Tax	1,694,800	316,640	22.98%	1,378,160	1,699,320	321,160	1,436,640
010-9301-1011-104	Psaf/172 Money-1/2% Sales Tx	122,800	960	0.79%	121,840	121,440	(400)	127,200
	Sales Tax Total	1,817,600	317,600	21.17%	1,500,000	1,820,760	320,760	1,563,840
	Business Licenses							
010-9301-1025-000	Business Licenses	168,600	3,640	2.21%	164,960	187,980	23,020	162,070
010-9301-1025-001	Bus Lic Application/renewal	17,000	-	0.00%	17,000	20,680	3,680	17,090
010-9301-1025-002	Business Licenses Penalties	-	-		-	21,570	21,570	4,620
010-9301-1025-005	Bus Lic / SB1186 $1 State Fee	1,000	-	0.00%	1,000	5,400	4,400	1,130
010-9301-1025-010	Bus Lic/Collection & PY	-	-		-	20	20	(30)
	Business License Total	186,600	3,640	1.99%	182,960	235,650	52,690	184,880
	Franchisee Fees							
010-9301-1026-105	So California Edison	99,960	-	0.00%	99,960	99,960	-	83,890
010-9301-1026-106	So California Gas	23,930	(9,360)	-28.12%	33,290	23,930	(9,360)	21,980
010-9301-1026-108	Time Warner Cable/b4adelphia	103,830	5,330	5.41%	98,500	103,830	5,330	98,320
010-9301-1026-110	EJ Harrison	120,450	17,450	16.94%	103,000	120,450	17,450	97,610
010-9301-1026-111	Roll-offs Harrison	11,850	-	0.00%	11,850	11,850	-	13,250
010-9301-1026-113	AT & T Mobility	5,990	(660)	-9.92%	6,650	5,990	(660)	4,980
010-9301-1026-128	Cable Companies 1% Peg Fees	10,060	(4,940)	-32.93%	15,000	2,220	(12,780)	24,740
	Franchise Fees Total	376,070	7,820	2.12%	368,250	368,230	(20)	344,770

City of Ojai
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Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
	Transient Occupancy Tax							
010-9301-1027-000	Transient Occupancy Tax	3,420,250	(142,260)	-3.99%	3,562,510	3,349,260	(213,250)	3,345,300
010-9301-1027-001	Ojai Tourism 1% Assessment	-	-		-	-	-	1,500
010-9301-1027-002	Trans Occupancy Tx Late Fees	-	-		-	-	-	590
010-9301-1027-003	Admin Costs TOT-HdL	(9,000)	(9,000)	100.00%	-	(4,130)	(4,130)	-
010-9301-1027-999	Transient Occupancy-to Fd 31	(682,250)	30,250	-4.25%	(712,500)	(669,850)	42,650	(669,060)
	Transient Occupancy Total	2,729,000	(121,010)	-4.25%	2,850,010	2,675,280	(174,730)	2,678,330
	Documentary Stamp Tax							
010-9301-1030-000	Documentary Stamp Tax	104,740	(8,140)	-7.21%	112,880	107,860	(5,020)	81,400
	Documentary Stamp Tax Total	104,740	(8,140)	-7.21%	112,880	107,860	(5,020)	81,400
	Total Tax Revenues	7,174,520	206,710	2.97%	6,967,810	7,253,522	285,712	6,565,170
	Licenses & Permits							
010-9302-1053-000	Energy Fee	7,210	(5,960)	-45.25%	13,170	7,070	(6,100)	9,340
010-9302-1053-020	Inspection fee	-	(510)	-100.00%	510	-	(510)	410
010-9302-1054-000	Tree Permits	7,010	(4,990)	-41.58%	12,000	6,870	(5,130)	4,740
010-9302-1055-000	Home Occupation Permits	320	(260)	-44.83%	580	310	(270)	500
010-9302-1056-000	Building Allocations	150	(2,900)	-95.08%	3,050	150	(2,900)	180
010-9302-1057-000	Cannabis Annual Licensing Fees	14,410	120	0.84%	14,290	-	(14,290)	-
010-9302-1057-001	Cannabis Application Fees	7,920	(6,370)	-44.58%	14,290	-	(14,290)	-
010-9302-1057-002	Cannabis Interview Fees	2,950	(11,340)	-79.36%	14,290	-	(14,290)	-
010-9302-1058-000	Household Haz.Residental	13,800	(490)	-3.43%	14,290	13,550	(740)	14,090
010-9302-1060-000	Planning Fees	26,070	(95,500)	-78.56%	121,570	15,670	(105,900)	21,210
010-9302-1060-001	Plan filing fees	710	(1,290)	-64.50%	2,000	1,300	(700)	1,660
010-9302-1061-000	Building & Safety Permits	226,640	(108,770)	-32.43%	335,410	171,800	(163,610)	285,190
010-9302-1061-020	BuildingPermits/GenMaintSurChg	200	60	42.86%	140	80	(60)	320
010-9302-1062-000	Sign Permits	3,180	910	40.09%	2,270	3,120	850	2,170
010-9302-1063-000	Encroach Permit/banner Fees	53,250	3,250	6.50%	50,000	55,590	5,590	67,560
010-9302-1063-001	Traffic Mitigation-Ojai Share	10,920	(5,410)	-33.13%	16,330	8,030	(8,300)	9,850
010-9302-1063-002	Traffic Mitigation-VCntyShare	100	(190)	-65.52%	290	-	(290)	110
010-9302-1063-006	Technical Surcharge	15,770	(12,040)	-43.29%	27,810	8,490	(19,320)	24,160
010-9302-1063-007	General Plan Maintenance Fees	51,530	(39,660)	-43.49%	91,190	27,460	(63,730)	79,220
010-9302-1063-999	Developer Fees/Contra Account	-	41,190	-100.00%	(41,190)	-	41,190	-
010-9302-1065-000	Plan Check Fees	149,660	(73,780)	-33.02%	223,440	68,500	(154,940)	185,600
010-9302-1083-000	Filming Permits	6,970	3,830	121.97%	3,140	6,830	3,690	4,820
010-9302-2000-000	Trust Fund 80 Receipts	23,860	(44,020)	-64.85%	67,880	23,860	(44,020)	57,100
010-9302-2000-100	Rev Earned From Trust Funds	20,250	(9,750)	-32.50%	30,000	20,250	(9,750)	26,770
010-9302-2000-999	TrustReceipts/DpstdToFd 80	(40,960)	26,920	-39.66%	(67,880)	(40,960)	26,920	(79,830)

City of Ojai
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Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Total Licenses & Permits	603,720	(345,150)	-36.37%	948,870	399,770	(549,100)	716,700
	Fines, Forfeitures & Penalties							
010-9303-1018-000	Vehicle Fines & Penalties	4,320	(6,740)	-60.94%	11,060	4,240	(6,820)	8,490
010-9303-1020-000	Parking Citations	3,090	1,800	139.53%	1,290	3,030	1,740	880
010-9303-1020-999	Parking Cit Due To Vta Co	(580)	(350)	152.17%	(230)	(570)	(340)	(190)
010-9303-1021-050	Admin Remedy Fines	1,770	1,610	1006.25%	160	1,740	1,580	100
	Total Fines, Forfeitures & Penalties	8,600	(3,680)	-29.97%	12,280	8,440	(3,840)	9,280
	Use of Money / Property							
010-9304-1033-000	Interest Income	40,000	-	0.00%	40,000	43,370	3,370	15,970
	Total Use of Money / Property	80,320	40,320	100.80%	40,000	83,690	43,690	57,180
	Revenue From Other Agencies							
	Motor Vehicle In Lieu (increases in tandem with property tax)							
010-9305-1015-000	Motor Vehicle In Lieu	874,700	17,140	2.00%	857,560	870,290	12,730	831,780
010-9305-1022-000	Homeowners Subvention(hoptr)	15,070	-	0.00%	15,070	13,800	(1,270)	13,110
010-9305-1043-021	SB90 St. Mand Csts Reim-PY	3,490	-	0.00%	3,490	3,220	(270)	3,490
010-9305-1043-135	Disaster Mitigation Grants	-	-		-	94,970	94,970	-
010-9305-1044-005	Reimb From Sheriffs/Office Hel	34,650	(20,540)	-37.22%	55,190	37,030	(18,160)	36,530
010-9305-1050-000	AB 939 Fees/SRRE	117,180	8,080	7.41%	109,100	114,320	5,220	105,620
010-9305-1096-005	Special Event Police Services	6,000	-	0.00%	6,000	-	(6,000)	7,740
010-9305-1097-000	SLESF "COPS" Funding	100,000	-	0.00%	100,000	140,000	40,000	148,170
010-9305-1106-000	NPDES Revenue	24,000	-	0.00%	24,000	24,000	- -	23,160
	Total Revenue From Other Agencies	1,175,090	4,680	0.40%	1,170,410	1,297,630	127,220	1,169,600
	Charges For Current Services							
010-9306-1037-000	State Highway Maintenance	85,390	30,200	54.72%	55,190	55,190	-	33,350
010-9306-1042-000	Public Records - Copies & other	500	-	0.00%	500	970	470	220
010-9306-1042-001	Sale of Books	-	-		-	1,170	1,170	5,720
010-9306-1060-001	Dvlpmnt Proj Staff Services	-	(34,090)	-100.00%	34,090	-	(34,090)	-
010-9306-1060-002	DvlpmtPrjCntrctSvrAdmChg	-	(35,010)	-100.00%	35,010	-	(35,010)	-
010-9306-1067-119	Use Fees-libbey Park	15,000	-	0.00%	15,000	4,530	(10,470)	16,300
010-9306-1170-000	Public Works Processing Fees	9,390	3,390	56.50%	6,000	22,680	16,680	9,390
010-9306-1170-003	Dvlpmnt Proj PW Staff Svc	-	-		-	-	-	950
010-9306-1180-999	Indirect OH Costs Allocation	169,660	(52,700)	-23.70%	222,360	222,360	-	215,210
	Total Charges For Current Services	279,940	(88,210)	-23.96%	368,150	306,900	(61,250)	281,140

City of Ojai
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		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Other Revenues							
010-9307-1044-000	Misc Refunds & Receipts	4,000	-	0.00%	4,000	8,520	4,520	10,330
010-9307-1044-001	Misc Reimbursements	-	-		-	50	50	27,520
010-9307-1044-011	Tree Donations/tree Projects	-	(3,400)	-100.00%	3,400	-	(3,400)	-
010-9307-1044-016	Libbey Bleachers Donation	-	-		-	-	-	850
010-9307-1044-030	Cash Over/short	-	-		-	1,200	1,200	140
010-9307-1044-050	PD Fees Fingrprnt-T/C Rpts	5,000	-	0.00%	5,000	2,760	(2,240)	5,270
010-9307-1044-053	Candidate Statement	-	(500)	-100.00%	500	3,450	2,950	-
010-9307-1044-101	Def Rev Recog Street Proj	-	(88,910)	-100.00%	88,910	-	(88,910)	-
010-9307-1044-110	FundsFrmDefRev/UndrgrndDvDpst	40,910	9,910	31.97%	31,000	40,910	9,910	-
010-9307-1044-131	Libbey Pk Tennis Ct Lights	1,400	-	0.00%	1,400	1,050	(350)	910
010-9307-1044-132	Skate Park Lights	-	(200)	-100.00%	200	-	(200)	100
010-9307-1044-135	Electric Vehicle Charge	5,110	(4,890)	-48.90%	10,000	5,110	(4,890)	1,530
010-9307-1044-999	Budgeted Use of Fund Balance	255,170	255,170	100.00%	-	-	-	-
	Misc Refunds & Receipts Total	311,590	167,180	115.77%	144,410	63,050	(81,360)	46,650
	Total Other Revenues	311,590	167,180	115.77%	144,410	63,050	(81,360)	54,120
	Recreation Program Revenues							
	Misc Refunds & Receipts							
010-9309-1044-110	City 50/50 scholarship	(10,000)	-	0.00%	(10,000)	(10,000)	-	(12,070)
	Misc Refunds & Receipts Total	(10,000)	-	0.00%	(10,000)	(9,780)	220	(12,070)
	Recreation Program Revenue							
010-9309-1660-005	Adult Softball	9,000	-	0.00%	9,000	7,750	(1,250)	5,060
010-9309-1660-007	Brochure	5,000	(3,000)	-37.50%	8,000	5,450	(2,550)	5,160
010-9309-1660-008	Movie NIghts Revenue	4,000	(1,000)	-20.00%	5,000	4,410	(590)	4,860
010-9309-1660-009	Aquatics	18,000	-	0.00%	18,000	19,720	1,720	17,840
010-9309-1660-010	Instructional Soccer	5,000	-	0.00%	5,000	8,220	3,220	5,900
010-9309-1660-011	Youth Soccer	5,000	-	0.00%	5,000	5,000	-	4,490
010-9309-1660-012	Youth Flag Football	1,000	(1,500)	-60.00%	2,500	-	(2,500)	(300)
010-9309-1660-014	Youth Basketball	23,000	(5,130)	-18.24%	28,130	23,360	(4,770)	28,310
010-9309-1660-016	Adult Basketball	2,000	-	0.00%	2,000	1,360	(640)	10
010-9309-1660-020	Gymnastics	79,830	1,080	1.37%	78,750	78,990	240	74,950
010-9309-1660-036	Drop-in Sports	4,500	90	2.04%	4,410	5,580	1,170	4,580
010-9309-1660-045	After School Program	56,750	2,100	3.84%	54,650	56,750	2,100	94,350
	Recreation Program Revenue Total	213,080	(7,360)	-3.34%	220,440	216,590	(3,850)	245,210

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	Recreation Classes Revenue							
010-9309-1661-000	Recreation Classes Revenue	-	-		-	90	90	770
010-9309-1661-001	Tennis Program	31,770	6,770	27.08%	25,000	24,690	(310)	33,770
010-9309-1661-011	Basketball PIT	2,500	(500)	-16.67%	3,000	1,170	(1,830)	2,310
010-9309-1661-014	Cartooning	2,200	200	10.00%	2,000	2,540	540	1,360
010-9309-1661-016	Driving Education	400	100	33.33%	300	520	220	230
010-9309-1661-017	Guitar	2,000	500	33.33%	1,500	2,520	1,020	2,130
010-9309-1661-018	Keyboarding	800	(700)	-46.67%	1,500	880	(620)	1,900
010-9309-1661-020	Kung Fu - Kids & Adults	11,150	1,150	11.50%	10,000	10,730	730	10,770
010-9309-1661-021	Painting	-	(1,000)	-100.00%	1,000	150	(850)	1,080
010-9309-1661-022	Pottery Class	17,000	2,000	13.33%	15,000	17,550	2,550	15,970
010-9309-1661-023	Sandcastle Music Together	-	-		-	-	-	(260)
010-9309-1661-025	Social Skills	1,000	(500)	-33.33%	1,500	1,010	(490)	1,440
010-9309-1661-027	Tai Chi Ch'uan	8,000	-	0.00%	8,000	7,460	(540)	7,100
010-9309-1661-028	Theater Workshop	-	(1,000)	-100.00%	1,000	-	(1,000)	190
010-9309-1661-029	Weight Room	12,500	(500)	-3.85%	13,000	14,090	1,090	13,460
010-9309-1661-030	Western Horsemanship	2,000	(500)	-20.00%	2,500	1,510	(990)	3,980
010-9309-1661-031	Zumba Fitness	2,200	200	10.00%	2,000	2,360	360	2,160
010-9309-1661-032	Ballet	1,000	(1,000)	-50.00%	2,000	1,080	(920)	1,490
010-9309-1661-034	Fencing	5,500	2,000	57.14%	3,500	6,010	2,510	4,500
010-9309-1661-035	Gardening	-	-		-	(30)	(30)	810
010-9309-1661-037	Photography	-	-		-	(30)	(30)	(10)
010-9309-1661-038	Wilderness	54,340	26,340	94.07%	28,000	66,840	38,840	34,580
010-9309-1661-042	Yoga Revenue	-	(500)	-100.00%	500	60	(440)	390
010-9309-1661-043	Cooking	-	(500)	-100.00%	500	-	(500)	-
010-9309-1661-044	Dog Training	1,200	(2,800)	-70.00%	4,000	1,960	(2,040)	3,850
010-9309-1661-046	Language Class	1,400	1,400	100.00%	-	1,720	1,720	-
	Recreation Classes Revenue Total	156,960	31,160	24.77%	125,800	164,880	39,080	143,970
	Recreation Other Revenues							
010-9309-1663-081	Ojai Day	36,000	(4,000)	-10.00%	40,000	33,680	(6,320)	36,730
010-9309-1664-000	Facility Use	38,000	2,000	5.56%	36,000	42,590	6,590	36,810

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Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-9309-1665-100	Contracted Specialty Camps	45,000	10,000	28.57%	35,000	42,580	7,580	45,770
010-9309-1665-110	Employee Specialty Camps	23,000	3,000	15.00%	20,000	9,720	(10,280)	18,880
010-9309-1665-120	Day Camp & Excursions	75,000	5,000	7.14%	70,000	109,640	39,640	65,130
	Recreation Other Revenues Total	217,000	16,000	7.96%	201,000	238,210	37,210	203,320
	Total Recreation Program Revenues	577,040	39,800	7.41%	537,240	609,900	72,660	580,430
	Total Revenues - Fund 010	10,210,820	21,650	0.21%	10,189,170	10,022,902	(166,268)	9,433,620
		-						
	EXPENDITURES							
	City Council Department							
	Salaries - Special							
010-1101-0013-000	Salaries - Special	45,600	17,100	60.00%	28,500	28,500	-	22,800
	Salaries - Special Total	45,600	17,100	60.00%	28,500	28,500	-	22,800
	Fringe Benefits							
010-1101-0021-001	Pers/retirement	3,700	770	26.28%	2,930	2,770	160	2,340
010-1101-0021-002	Social Security	2,830	1,060	59.89%	1,770	1,510	260	1,160
010-1101-0021-003	Icma	220	220	100.00%	-	220	(220)	170
010-1101-0021-005	Workers Comp Insurance	840	310	58.49%	530	420	110	520
010-1101-0021-006	Health Insurance	37,040	9,050	32.33%	27,990	28,750	(760)	27,980
010-1101-0021-007	Life Insurance	530	-	0.00%	530	460	70	460
010-1101-0021-009	Dental Insurance	3,670	740	25.26%	2,930	2,810	120	2,740
010-1101-0021-011	Vision Insurance	620	120	24.00%	500	460	40	460
010-1101-0021-012	Medicare	660	250	60.98%	410	350	60	270
010-1101-0021-016	PERS Unfunded Liability	-	-		-	-	-	2,630
010-1101-0021-106	Health Insr/ret Emp/council	-	-		-	-	-	34,580
	Fringe Benefits Total	50,110	12,520	33.31%	37,590	37,750	(160)	73,310
	Contract Services							
010-1101-0147-100	Contract Serv / Interpreter	500	-	0.00%	500	-	500	-
010-1101-0147-314	Contract Serv / Office Machine	2,250	-	0.00%	2,250	1,840	410	1,840
010-1101-0147-317	Contract Serv/Alarms	240	-	0.00%	240	-	240	190
	Contract Services Total	2,990	-	0.00%	2,990	1,840	1,150	2,030
	Utilities							
010-1101-0191-000	Electricity	3,200	700	28.00%	2,500	-	2,500	3,330
010-1101-0192-000	Natural Gas	240	700	1750.00%	40	-	40	100
010-1101-0193-000	Water	670	-	0.00%	350	-	350	340

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010-1101-0194-000	Telephone	940	(60)	-6.00%	1,000	-	1,000	1,330
010-1101--0194-360	High-speed Internet Services	1,530	1,530	100.00%	-	670	(670)	640
	Utilities Total	6,580	2,690	69.15%	3,890	670	3,220	5,740
	Other Expenditures							
010-1101-0141-000	Training & Education	3,500	-	0.00%	3,500	2,370	1,130	1,530
010-1101-0141-321	Professional / Membership Dues	150	30	25.00%	120	100	20	110
010-1101-0141-370	City Manager/council Meeting	250	-	0.00%	250	-	250	40
010-1101-0145-000	Office Supplies	1,500	100	7.14%	1,400	950	450	890
010-1101-0145-308	Ups/fedex/ Postage	100	-	0.00%	100	10	90	10
010-1101-0146-311	Council Meeting Supplies	1,500	-	0.00%	1,500	980	520	1,470
010-1101-0155-005	Auto Mileage Reimbursements	500	-	0.00%	500	490	10	-
010-1101-0205-000	Appeal County Decisions	-	-		-	-	-	2,000
010-1101-0206-000	EDC-VC & LAFCO	5,000	-	0.00%	5,000	3,190	1,810	3,080
	Other Expenditures Total	12,500	130	1.05%	12,370	8,390	3,980	11,460
	Transfer Out To Other Funds							
010-1101-0900-033	Trans to Equi Replacement (33)	4,940	-	0.00%	4,940	4,940	-	4,820
	Transfer Out to Other Funds Total	4,940	-	0.00%	4,940	4,940	-	4,820
	City Council Department Totals	122,720	32,440	35.93%	90,280	82,090	8,190	120,160
	City Manager Department							
	Salaries							
010-1102-0011-000	Salaries - Regular	260,200	(6,800)	-2.55%	267,000	318,550	(51,550)	247,760
010-1102-0012-000	Salaries - Part-Time	-	-		-	-	-	7,900
010-1102-0014-000	Salaries - It	13,780	440	3.30%	13,340	5,040	8,300	4,780
	Salaries Total	273,980	(6,360)	-2.27%	280,340	323,590	(43,250)	260,440
	Fringe Benefits							
010-1102-0021-001	Pers/retirement	32,130	(6,150)	-16.07%	38,280	33,890	4,390	34,570
010-1102-0021-002	Social Security	16,990	(390)	-2.24%	17,380	17,380	-	14,050
010-1102-0021-003	Icma	5,950	1,430	31.64%	4,520	5,950	(1,430)	4,960
010-1102-0021-004	Unemployment	530	(30)	-5.36%	560	540	20	590
010-1102-0021-005	Workers Comp Insurance	6,030	(100)	-1.63%	6,130	4,770	1,360	6,420
010-1102-0021-006	Health Insurance	35,940	8,250	29.79%	27,690	41,780	(14,090)	34,200
010-1102-0021-007	Life Insurance	300	(20)	-6.25%	320	510	(190)	740
010-1102-0021-008	Disability Insurance	1,880	(40)	-2.08%	1,920	1,220	700	1,460
010-1102-0021-009	Dental Insurance	2,070	(110)	-5.05%	2,180	1,880	300	1,720

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1102-0021-011	Vision Insurance	350	(20)	-5.41%	370	310	60	290
010-1102-0021-012	Medicare	3,970	(120)	-2.93%	4,090	4,620	(530)	3,750
	Fringe Benefits Total	106,140	2,700	2.61%	103,440	116,650	(13,210)	179,950
	Contract Services							
010-1102-0147-000	Contract Services-General	8,000	8,000	100.00%	-	5,260	(5,260)	290
010-1102-0147-314	Contract Serv / Office Machine	1,000	1,000	100.00%	-	1,110	(1,110)	1,110
010-1102-0147-316	Contract Serv/Medical	-	-		-	-	-	100
010-1102-0147-317	Contract Serv/Alarms	-	(900)	-100.00%	900	-	900	570
010-1102-0147-356	Website Contract Svr	-	(300)	-100.00%	300	-	300	-
	Contract Serivces Total	9,000	7,800	650.00%	1,200	6,370	(5,170)	2,070
	Utilities							
010-1102-0191-000	Electricity	1,960	360	22.50%	1,600	-	1,600	1,520
010-1102-0192-000	Natural Gas	330	360	120.00%	300	-	300	290
010-1102-0193-000	Water	460	-	0.00%	220	-	220	200
010-1102-0194-000	Telephone	3,030	-	0.00%	2,890	1,240	1,650	3,170
010-1102-0194-360	High-speed Internet Services	940	30	10.00%	300	-	300	290
	Utilities Total	6,720	750	14.12%	5,310	1,240	4,070	5,470
	Other Expenditures							
010-1102-0125-000	Prsnnl-pers Health/adm Fees	2,500	(4,900)	-66.22%	7,400	1,280	6,120	2,390
010-1102-0125-010	Prsnnl-pre-emplymt Phys Exam	400	-	0.00%	400	120	280	470
010-1102-0125-020	Prsnnl-compliance Posters	200	-	0.00%	200	-	200	130
010-1102-0125-100	Partial OPEB Pre-funding	100,000	-	0.00%	100,000	100,000	-	100,000
010-1102-0127-010	Comm/Emp Recognition & Award	5,500	2,500	83.33%	3,000	3,720	(720)	1,100
010-1102-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	30	(30)	10
010-1102-0131-352	Personnel - Advertising	5,000	-	0.00%	5,000	1,820	3,180	1,570
010-1102-0137-001	Contingency	190,000	50,000	35.71%	140,000	140,000	-	-
010-1102-0138-000	Fingerprinting Costs	400			-	350	(350)	610
010-1102-0138-358	Recruitment	500	-	0.00%	500	90	410	440
010-1102-0141-000	Training & Education	11,200	8,200	273.33%	3,000	1,640	1,360	1,260
010-1102-0141-321	Professional / Membership Dues	14,000	8,000	133.33%	6,000	9,550	(3,550)	4,800
010-1102-0141-370	City Manager/council Meeting	150	-	0.00%	150	-	150	160
010-1102-0144-000	Computer Supplies / R & M	800	800	100.00%	-	660	(660)	520
010-1102-0145-000	Office Supplies	1,350	-	0.00%	1,350	1,510	(160)	1,330
010-1102-0145-308	Ups/fedex/postage	250	-	0.00%	250	40	210	700
010-1102-0146-311	Water/1st Aid/Kitchen Supplies	-	(520)	-100.00%	520	210	310	720
010-1102-0155-005	Auto Mileage Reimbursements	300	-	0.00%	300	300	-	130
010-1102-0206-000	VCOG/EDC-VC/LOCC	10,000	(1,820)	-15.40%	11,820	3,930	7,890	8,340
	Other Expenditures Total	342,550	62,660	22.39%	279,890	265,250	14,640	124,610

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Transfer Out To Other Funds							
010-1102-0900-033	Trans to Equi Replacement (33)	2,970	-	0.00%	2,970	2,970	-	3,360
	Transfer Out to Other Funds Total	2,970	-	0.00%	2,970	2,970	-	3,360
	City Manager Department Totals	741,360	68,210	10.13%	673,150	716,070	(42,920)	575,900
	City Treasurer Department							
	Salaries							
010-1103-0013-000	Salaries - Special	4,200	-	0.00%	4,200	4,200	-	4,200
	Salaries Total	4,200	-	0.00%	4,200	4,200	-	4,200
	Fringe Benefits							
010-1103-0021-001	Pers/retirement	560	(90)	-13.85%	650	550	100	560
010-1103-0021-002	Social Security	260	-	0.00%	260	260	-	260
010-1103-0021-005	Workers Comp Insurance	80	-	0.00%	80	60	20	80
010-1103-0021-008	Disability Insurance	-	-		-	-	-	-
010-1103-0021-012	Medicare	60	-	0.00%	60	60	-	60
010-1103-0021-016	PERS Unfunded Liability	-	-		-	-	-	960
	Fringe Benefits Total	960	(90)	-8.57%	1,050	930	120	1,920
	Other Expenditures							
010-1103-0141-321	Professional Dues	160	-	0.00%	160	-	160	160
	Other Expenditures Total	160	-	0.00%	160	-	160	160
	City Treasurer Department Totals	5,320	(90)	-1.66%	5,410	5,130	280	6,280
	Finance Department							
	Salaries							
010-1104-0011-000	Salaries - Regular	399,140	13,210	3.42%	385,930	365,610	20,320	386,510
010-1104-0014-000	Salaries - part-time	-	-		-	20	(20)	4,260
010-1104-0014-000	Salaries - It	1,570	60	3.97%	1,510	500	1,010	560
010-1104-0015-000	Salaries - Overtime	3,970	270	7.30%	3,700	720	2,980	-
	Salaries Total	404,680	13,540	3.46%	391,140	366,850	24,290	391,330
	Fringe Benefits							
010-1104-0021-001	Pers/retirement	40,300	(8,250)	-16.99%	48,550	39,980	8,570	46,920
010-1104-0021-002	Social Security	25,090	840	3.46%	24,250	20,170	4,080	21,870
010-1104-0021-003	Icma	7,460	(610)	-7.56%	8,070	7,460	610	8,190
010-1104-0021-004	Unemployment	1,120	210	23.08%	910	1,160	(250)	1,260
010-1104-0021-005	Workers Comp Insurance	7,590	250	3.41%	7,340	5,720	1,620	7,080
010-1104-0021-006	Health Insurance	84,750	6,900	8.86%	77,850	73,300	4,550	79,080
010-1104-0021-007	Life Insurance	620	120	24.00%	500	560	(60)	560

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1104-0021-008	Disability Insurance	2,770	90	3.36%	2,680	2,000	680	2,480
010-1104-0021-009	Dental Insurance	3,980	440	12.43%	3,540	3,390	150	3,160
010-1104-0021-011	Vision Insurance	670	70	11.67%	600	560	40	530
010-1104-0021-012	Medicare	5,870	200	3.53%	5,670	5,000	670	5,360
010-1104-0021-016	PERS Unfunded Liability	-	-		-	-	-	15,890
010-1104-0021-106	Health Insr/ret Emp/finance	-	-		-	-	-	43,630
	Fringe Benefits Total	180,220	260	0.14%	179,960	159,300	20,660	236,010
	Contract Services							
010-1104-0147-000	Contract Serv	-	-		-	-	-	-
010-1104-0147-100	Contract Serv /Cannabis Compliance	10,500	10,500	100.00%	-	-	-	-
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	26,050	2,950	26,050
010-1104-0147-302	Contract Serv / Parking Cites	1,000	850	566.67%	150	170	(20)	80
010-1104-0147-303	Contract Serv / Maximus (SB 90)	1,500	-	0.00%	1,500	750	750	750
010-1104-0147-307	Contract Serv/ PERS - GASB 68	8,000	8,000	100.00%	-	7,800	(7,800)	9,920
010-1104-0147-308	Contract Serv/ Fee Study	-	-		-	-	-	14,100
010-1104-0147-309	Contract Serv/ Sales Tax	4,500	-	0.00%	4,500	3,250	1,250	2,100
010-1104-0147-310	Contract Serv/ TOT	9,000	1,850	25.87%	7,150	4,500	2,650	-
010-1104-0147-311	Contract Serv/ OPEB/PERS/GASB75	-	(8,000)	-100.00%	8,000	-	8,000	-
010-1104-0147-314	Contract Serv / Office Machine	2,800	-	0.00%	2,800	13,390	(10,590)	2,830
010-1104-0147-317	Contract Serv/Alarms	2,700	1,900	237.50%	800	4,120	(3,320)	570
	Contract Services Total	74,000	15,100	25.64%	58,900	60,030	(1,130)	56,400
	Utilities							
010-1104-0191-000	Electricity	4,730	230	5.11%	4,500	12,380	(7,880)	4,350
010-1104-0192-000	Natural Gas	330	230	76.67%	300	750	(450)	290
010-1104-0193-000	Water	640	-	0.00%	370	1,410	(1,040)	420
010-1104-0194-000	Telephone	2,710	-	0.00%	2,000	18,390	(16,390)	2,570
010-1104-0194-360	High-speed Internet Services	1,530	30	6.00%	500	2,140	(1,640)	480
	Utilities Total	9,940	490	6.39%	7,670	35,070	(27,400)	8,110
	Other Expenditures							
010-1104-0129-000	Bank & Credit Card Stmt Chgs	7,700	-	0.00%	7,700	5,960	1,740	12,280
010-1104-0133-000	Miscellaneous Exp	-	-		-	-	-	-
010-1104-0141-000	Training & Education	5,000	-	0.00%	5,000	1,170	3,830	1,610
010-1104-0141-321	Professional / Membership Dues	1,000	-	0.00%	1,000	520	480	670
010-1104-0141-322	Publications	50	-	0.00%	50	30	20	20
010-1104-0144-000	Computer Supplies / R & M	-	-		-	70	(70)	920
010-1104-0145-000	Office Supplies	5,000	-	0.00%	5,000	3,680	1,320	3,530
010-1104-0145-200	Software License	19,780	5,280		14,500	19,160	(4,660)	11,870
010-1104-0145-308	Ups/fedex/ Postage	4,000	-	0.00%	4,000	2,350	1,650	3,360

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1104-0146-311	Water/1st Aid/Kitchen Supplies	3,000	2,250	300.00%	750	2,920	(2,170)	350
010-1104-0151-000	Vehicle Repairs and Maint	100	-	0.00%	100	-	100	-
010-1104-0153-000	Vehicle Fuel	300	-	0.00%	300	70	230	130
010-1104-0155-005	Auto Mileage Reimbursements	150	-	0.00%	150	-	150	160
	Other Expenditures Total	46,080	7,530	19.53%	38,550	35,930	2,620	34,900
	Transfer Out To Other Funds							
010-1104-0900-033	Trans to Equi Replacement (33) tech	6,950	-	0.00%	6,950	6,950	-	6,810
010-1104-0900-033	Trans to Equi Replacement (33) veh	-	-		-	-	-	-
	Transfer Out to Other Funds Total	6,950	-	0.00%	6,950	6,950	-	6,810
	Finance Department Totals	721,870	38,700	5.66%	683,170	664,130	19,040	733,560
	City Attorney Department							
	Contract Services							
010-1105-0147-000	Contract Serv / Retainer	159,000	-	0.00%	159,000	159,000	-	1,200
010-1105-0147-001	General Consulting Services	12,000	-	0.00%	12,000	66,380	(54,380)	143,220
010-1105-0147-003	Misdemeanors	-	-		-	2,430	(2,430)	1,720
010-1105-0147-032	Real Property Issues	-	-		-	-	-	90
010-1105-0147-035	Brown Act Issues	-	-		-	-	-	40
010-1105-0147-039	Litigation Support	-	-		-	7,870	(7,870)	2,770
010-1105-0147-040	Golden State Water Issues	-	-		-	-	-	20
010-1105-0147-105	Code Enforcement Issues	-	-		-	3,580	(3,580)	-
010-1105-0147-110	Employee Hndbk&Prsnnl Issues	-	-		-	11,600	(11,600)	20,220
010-1105-0147-113	Election related issues	-	-		-	22,600	(22,600)	130
010-1105-0147-210	RDA Successor issue	-	-		-	-	-	150
010-1105-0147-253	Tourism Issues	-	-		-	-	-	300
010-1105-0147-336	Zoning Ordinance Update	-	-		-	-	-	110
010-1105-0147-369	Transient Rental Issues	-	-		-	160	(160)	630
010-1105-0147-401	Community Developement Dept.	-	-		-	-	-	150
010-1105-0147-998	Fees paid with Trust Fund (80)	-	-		-	1,350	(1,350)	640
010-1105-0147-999	Feespaid/Trust Fund (80)Contra	-	-		-	(1,350)	1,350	(4,770)
	Contract Services Total	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
	City Attorney Department Totals	171,000	-	0.00%	171,000	273,620	(102,620)	166,620
	City Clerk/Records Manager							
	Salaries							
010-1107-0011-000	Salaries - Regular	96,900	(3,190)	-3.19%	100,090	85,590	14,500	77,350
010-1107-0012-000	Salaries - Part-time	5,080	470	10.20%	4,610	3,610	1,000	3,550

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
010-1107-0013-000	Salaries- Special	4,200	-	0.00%	4,200	4,200	-	4,200
010-1107-0014-000	Salaries - It	9,440	9,440	100.00%	-	5,530	(5,530)	6,070
	Salaries Total	115,620	6,720	6.17%	108,900	98,930	9,970	91,170
	Fringe Benefits							
010-1107-0021-001	Pers/retirement	7,880	550	7.50%	7,330	6,660	670	6,100
010-1107-0021-002	Social Security	7,170	420	6.22%	6,750	6,110	640	5,640
010-1107-0021-003	Icma	180	-	0.00%	180	160	20	180
010-1107-0021-004	Unemployment	610	(20)	-3.17%	630	300	330	290
010-1107-0021-005	Workers Comp Insurance	2,790	130	4.89%	2,660	2,070	590	2,490
010-1107-0021-006	Health Insurance	10,680	(2,010)	-15.84%	12,690	8,540	4,150	9,120
010-1107-0021-007	Life Insurance	230	10	4.55%	220	120	100	120
010-1107-0021-008	Disability Insurance	760	170	28.81%	590	390	200	490
010-1107-0021-009	Dental Insurance	890	(70)	-7.29%	960	750	210	740
010-1107-0021-011	Vision Insurance	150	(10)	-6.25%	160	120	40	130
010-1107-0021-012	Medicare	1,680	90	5.66%	1,590	1,430	160	1,320
	Fringe Benefits Total	33,020	(740)	-2.19%	33,760	26,650	7,110	44,450
	Contract Services							
010-1107-0147-000	Contract Serv/ Other	3,000	3,000	100.00%	-	2,960	(2,960)	320
010-1107-0147-304	Contract Serv/ Code Update	2,500	-	0.00%	2,500	2,040	460	3,890
010-1107-0147-314	Contract Serv / Office Machine	800	-	0.00%	800	550	250	850
010-1107-0147-317	Contract Serv/Alarms	150	-	0.00%	150	-	150	190
	Contract Services Total	6,450	3,000	86.96%	3,450	5,550	(2,100)	5,250
	Utilities							
010-1107-0191-000	Electricity	710	60	9.23%	650	-	650	760
010-1107-0192-000	Natural Gas	90	60	60.00%	100	-	100	100
010-1107-0193-000	Water	150	50	50.00%	100	-	100	100
010-1107-0194-000	Telephone	470	120	34.29%	350	-	350	480
010-1107-0194-360	High-speed Internet Services	240	140	140.00%	100	-	100	90
	Utilities Total	1,660	360	27.69%	1,300	-	1,300	1,530
	Other Expenditures							
010-1107-0131-000	Legal Advertising/Notices	3,000	-	0.00%	3,000	2,580	420	2,620
010-1107-0131-364	Publication of Ordinances	4,500	-	0.00%	4,500	8,490	(3,990)	3,200
010-1107-0132-000	Elections	-	(13,200)	-100.00%	13,200	5,940	7,260	220
010-1107-0141-000	Training & Education	-	(900)	-100.00%	900	-	900	80
010-1107-0141-321	Professional / Membership Dues	270	70	35.00%	200	210	(10)	690

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1107-0141-322	Publications	-	(100)	-100.00%	100	-	100	-
010-1107-0144-000	Computer Supplies / R & M	700	700	100.00%	-	660	(660)	430
010-1107-0145-000	Office Supplies	1,000	-	0.00%	1,000	830	170	1,620
010-1107-0145-200	Software License	9,500	5,400	131.71%	4,100	4,840	(740)	7,300
010-1107-0145-100	Records Request Supplies	300	-	0.00%	300	140	160	270
010-1107-0145-308	Postage And Shipping Costs	-	(500)	-100.00%	500	70	430	250
010-1107-0146-311	Water/1st Aid/Kitchen Supplies	-	(100)	-100.00%	100	-	100	150
010-1107-0148-000	Records Management	-	(3,000)	-100.00%	3,000	260	2,740	1,240
010-1107-0148-010	Records Management/CommDevDpt	-	(4,000)	-100.00%	4,000	-	4,000	610
010-1107-0148-015	Records Management/PublicWorks	-	(2,500)	-100.00%	2,500	-	2,500	-
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	770	230	840
010-1107-0155-005	Auto Mileage Reimbursements	100	-	0.00%	100	-	100	-
	Other Expenditures Total	20,870	(18,130)	-46.49%	39,000	24,790	14,210	19,520
	Transfer Out To Other Funds							
010-1107-0900-033	Trans to Equi Replacement (33)	990	-	0.00%	990	990	-	960
	Transfer Out to Other Funds Total	990	-	0.00%	990	990	-	960
	City Clerk/Records Manager Totals	178,610	(8,790)	-4.69%	187,400	156,910	30,490	162,880
	Non-Departmental City-Wide							
	Fringe Benefits							
010-1110-0021-016	PERS Unfunded Liability	382,550	24,470	6.83%	358,080	327,700	30,380	-
010-1110-0021-106	Health Insr/Ret Emp	144,140	(4,860)	-3.26%	149,000	145,000	4,000	-
	Fringe Benefits Total	526,690	19,610	3.87%	507,080	472,700	34,380	-
	Liab, Bonds & Other Insurances							
010-1110-0126-000	General Liability Ins	108,000	(44,000)	-28.95%	152,000	107,990	44,010	151,100
010-1110-0126-001	FSA Admin Fee	1,080	360	50.00%	720	580	140	800
010-1110-0126-002	Workers Comp Insurance	94,000	(2,000)	-2.08%	96,000	93,730	2,270	95,370
010-1110-0126-003	Property Insurance	69,000	6,050	9.61%	62,950	68,730	(5,780)	62,940
010-1110-0126-100	Employee Dishonesty Bond	870	(280)	-24.35%	1,150	870	280	860
010-1110-0126-998	Workers Comp Ins- Contra	(94,000)	2,000		(96,000)	(70,300)	(25,700)	(95,370)
010-1110-0126-999	General Liab Ins - Contra	(19,000)	(30)	0.16%	(18,970)	(11,380)	(7,590)	(18,970)
	Liab, Bonds & Other Insurances Total	159,950	(37,900)	-19.16%	197,850	190,220	7,630	196,730
	Community Outreach							
010-1110-0132-000	Community Outreach	-	-		-	36,950	(36,950)	15,000
010-1110-0132-010	Libbey Bowl Fee Waiver Grants	3,000			-	-		-

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1110-0132-012	Ojai ValleyGreen Coalition	37,750	(12,250)	-24.50%	50,000	50,000	-	50,000
010-1110-0132-014	Chamber Commerce	40,000	40,000	100.00%	-	-	-	-
010-1110-0132-015	Ojai Museum Operation Support	60,000	-	0.00%	60,000	60,000	-	70,000
010-1110-0132-016	2-1-1 Ventura County	1,000	-	0.00%	1,000	1,000	-	1,000
	Community Outreach Total	141,750	30,750	27.70%	111,000	147,950	(36,950)	136,000
	Contract Services							
010-1110-0147-001	Libbey Bowl Management	-	-		-	-	-	3,000
010-1110-0147-010	Libbey Bowl Operations	18,500	-	0.00%	18,500	16,200	2,300	530
	Contract Services Total	18,500	-	0.00%	18,500	16,200	2,300	3,530
	Independence Day Program							
010-1110-0202-000	Independence Day Program	3,000	-	0.00%	3,000	2,500	500	3,000
	Independence Day Program Total	3,000	-	0.00%	3,000	2,500	500	3,000
	Transfer Out To Other Funds							
010-1110-0900-031	Trnsf Out/Cap Imprvmt(31) AB939	-	-		-	-	-	4,760
010-1110-0900-050	Trnsf Out/street Light(50)	7,810	-	0.00%	7,810	7,810	-	7,810
010-1110-0900-052	Trnsf Out/plaza Maint(52)	53,000	-	0.00%	53,000	53,000	-	53,000
	Transfer Out To Other Funds Total	60,810	-	0.00%	60,810	60,810	-	65,570
	Non-Departmental City-Wide Totals	910,700	10,960	1.22%	898,240	890,380	7,860	404,830
	Arts Commission Department							
	Salaries							
010-1112-0011-000	Salaries - Regular	9,890	1,270	14.73%	8,620	440	8,180	2,500
	Salaries Total	9,890	1,270	14.73%	8,620	440	8,180	2,500
	Fringe Benefits							
010-1112-0021-001	Pers/retirement	1,170	(50)	-4.10%	1,220	60	1,160	400
010-1112-0021-002	Social Security	610	80	15.09%	530	30	500	110
010-1112-0021-004	Unemployment	20	-	0.00%	20	-	20	-
010-1112-0021-005	Workers Comp Insurance	180	180	100.00%	-	-	-	110
010-1112-0021-006	Health Insurance	1,340	-	0.00%	1,340	70	1,270	270
010-1112-0021-007	Life Insurance	10	-	0.00%	10	-	10	-
010-1112-0021-008	Disability Insurance	70	-	0.00%	70	-	70	-
010-1112-0021-009	Dental Insurance	70	-	0.00%	70	-	70	10
010-1112-0021-011	Vision Insurance	10	-	0.00%	10	-	10	-
010-1112-0021-012	Medicare	140	10	7.69%	130	10	120	40
	Fringe Benefits Total	3,620	220	6.47%	3,400	180	3,220	940

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Contract Services							
010-1112-0147-314	Contract Serv / Office Machine	1,000	750	300.00%	250	-	250	370
	Contract Services Total	1,000	750	300.00%	250	-	250	370
	Cultural Arts Program							
010-1112-0203-000	Cultural Arts Program	1,500	500	50.00%	1,000	-	1,000	-
010-1112-0203-001	Arts Grants	27,500	-	0.00%	27,500	27,500	-	21,750
010-1112-0203-002	Arts Acquisitions	4,000	-	0.00%	4,000	4,500	(500)	-
010-1112-0203-003	Artist Student Mentor	5,000	-	0.00%	5,000	5,000	-	4,750
010-1112-0203-004	Invitational Gallery	3,000	-	0.00%	3,000	1,850	1,150	340
010-1112-0203-005	Awards	750	-	0.00%	750	140	610	2,610
010-1112-0203-006	ARTSOjai Education	2,000	-	0.00%	2,000	-	2,000	9,680
010-1112-0203-007	Public Art Committee	1,000	-	0.00%	1,000	510	490	1,450
	Cultural Arts Program Total	44,750	500	1.13%	44,250	39,500	4,750	40,580
	Other Expenditures							
010-1112-0146-000	Parts & Supplies	-	(150)	-100.00%	150	-	150	200
010-1112-0890-000	City Art Museum	1,500	(4,500)	-75.00%	6,000	5,650	350	1,770
	Other Expenditures Total	1,500	(4,650)	-75.61%	6,150	5,650	500	1,970
	Arts Commission Department Total	60,760	(1,910)	-3.05%	62,670	45,770	16,900	46,360
	Police Department							
	Salaries							
010-1301-0011-000	Salaries - Regular	57,380	1,110	1.97%	56,270	56,610	(340)	55,590
010-1301-0015-000	Salaries - Overtime	490	10	2.08%	480	150	330	240
	Salaries Total	57,870	1,120	1.97%	56,750	56,760	(10)	55,830
	Fringe Benefits							
010-1301-0021-001	Pers/retirement	7,690	(980)	-11.30%	8,670	8,450	220	8,560
010-1301-0021-002	Social Security	3,590	70	1.99%	3,520	3,350	170	3,190
010-1301-0021-004	Unemployment	190	-	0.00%	190	200	(10)	190
010-1301-0021-005	Workers Comp Insurance	1,070	20	1.90%	1,050	820	230	990
010-1301-0021-006	Health Insurance	14,140	(3,300)	-18.92%	17,440	13,360	4,080	16,720
010-1301-0021-007	Life Insurance	110	-	0.00%	110	110	-	110
010-1301-0021-008	Disability Insurance	400	10	2.56%	390	300	90	370
010-1301-0021-009	Dental Insurance	730	-	0.00%	730	690	40	680
010-1301-0021-011	Vision Insurance	120	-	0.00%	120	110	10	120
010-1301-0021-012	Medicare	840	20	2.44%	820	780	40	750

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1301-0021-016	PERS Unfunded Liability	67,800	(900)	-1.31%	68,700	66,300	2,400	12,920
	Fringe Benefits Total	96,680	(5,060)	-4.97%	101,740	94,470	7,270	44,600
	Contract Services							
010-1301-0147-327	Ventura Co Sheriffs Dept	3,194,770	4,220	0.13%	3,190,550	3,105,780	84,770	3,060,160
010-1301-0147-329	Contract Service / Auto Towing	-	-		-	-	-	-
	Contract Services Total	3,194,770	4,220	0.13%	3,190,550	3,105,780	84,770	3,060,160
	Utilities							
010-1301-0194-000	Telephone	1,330	-	0.00%	1,330	1,230	100	1,450
	Utilities Total	1,330	-	0.00%	1,330	1,230	100	1,450
	Police Pension Annual Payment							
010-1301-0023-000	Police Pension Annual Pymt	-	-		-	-	-	119,420
	Police Pension Annual Payment Total	-	-		-	-	-	119,420
	Other Expenditures							
010-1301-0144-010	Computer Update-mdt Services	11,220	-	0.00%	11,220	10,100	1,120	11,220
010-1301-0144-012	Hi Tech Task Force Cost	3,100	-	0.00%	3,100	2,960	140	3,200
010-1301-0145-000	Office Supplies	100	-	0.00%	100	160	(60)	80
010-1301-0145-308	Postage And Shipping Costs	190	-	0.00%	190	-	190	250
010-1301-0146-000	Parts & Supplies	200	-	0.00%	200	-	200	130
010-1301-0146-311	Water/1st Aid/Kitchen Supplies	2,200	-	0.00%	2,200	1,380	820	2,330
010-1301-0151-000	Vehicle Repairs & Mainenance	-	-		-	-	-	-
010-1301-0151-010	Races Ham Comm Radio Equip	500	-	0.00%	500	-	500	3,800
010-1301-0151-317	Equipment Maint & Repairs	500	-	0.00%	500	-	500	-
010-1301-0155-000	Mileage Reimbursement	-	-		-	-	-	-
010-1301-0223-000	Off Duty Court Time	6,180	680	12.36%	5,500	5,460	40	5,840
010-1301-0223-001	Crisis Intervention Team Prg	1,900	1,900	100.00%	-	-	-	-
010-1301-0238-001	Special Enforcement Unit/cop	45,400	29,880	192.53%	15,520	97,280	(81,760)	45,650
010-1301-0238-002	SST II / cop	54,600	6,720	14.04%	47,880	42,720	5,160	46,090
010-1301-0252-000	Special Event Overtime	-	(8,210)	-100.00%	8,210	910	7,300	5,920
	Other Expenditures Total	126,090	30,970	32.56%	95,120	160,970	(65,850)	124,510
	Transfer Out To Other Funds							
010-1301-0900-033	Trans to Equi Replacement (33)	990	-	0.00%	990	990	-	960
	Transfer Out to Other Funds	990	-	0.00%	990	990	-	960
	Police Department Totals	3,477,730	31,250	0.91%	3,446,480	3,420,200	26,280	3,406,930

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Planning							
	Salaries							
010-1401-0011-000	Salaries - Regular	276,500	14,810	5.66%	261,690	249,220	12,470	102,150
010-1401-0012-000	Salaries - Part-time	8,970	(10,030)	-52.79%	19,000	7,500	11,500	17,490
010-1401-0014-000	Salaries - It	3,670	(810)	-18.08%	4,480	1,290	3,190	1,670
010-1401-0015-000	Salaries - Overtime	-	-		-	-	-	100
	Salaries Total	289,140	3,970	1.39%	285,170	258,010	27,160	121,410
	Fringe Benefits							
010-1401-0021-001	Pers/retirement	22,180	(1,200)	-5.13%	23,380	21,310	2,070	12,240
010-1401-0021-002	Social Security	17,930	250	1.41%	17,680	15,340	2,340	7,270
010-1401-0021-003	Icma	6,500	4,600	242.11%	1,900	6,490	(4,590)	2,300
010-1401-0021-004	Unemployment	310	(100)	-24.39%	410	880	(470)	640
010-1401-0021-005	Workers Comp Insurance	5,670	80	1.43%	5,590	4,350	1,240	5,920
010-1401-0021-006	Health Insurance	33,630	(9,170)	-21.43%	42,800	38,070	4,730	21,190
010-1401-0021-007	Life Insurance	200	(50)	-20.00%	250	350	(100)	150
010-1401-0021-008	Disability Insurance	1,670	(190)	-10.22%	1,860	1,860	-	1,050
010-1401-0021-009	Dental Insurance	1,960	(360)	-15.52%	2,320	2,120	200	870
010-1401-0021-011	Vision Insurance	330	(60)	-15.38%	390	350	40	150
010-1401-0021-012	Medicare	4,190	50	1.21%	4,140	3,590	550	1,700
	Fringe Benefits Total	94,570	(6,150)	-6.11%	100,720	94,710	6,010	77,570
	Contract Services							
010-1401-0147-000	Contract Services / General	40,000	(72,000)	-64.29%	112,000	24,720	87,280	114,910
010-1401-0147-100	Contract SVC/ Clerical	-	-		-	-	-	129,950
010-1401-0147-110	Contract Svc/ Gen Plan Update	200,000	150,000	300.00%	50,000	-	50,000	-
010-1401-0147-301	Contract Svc-Short Term Rental	-	(8,000)	-100.00%	8,000	7,260	740	8,250
010-1401-0147-310	Contract Serv/TF Expenditures	40,000	(20,000)	-33.33%	60,000	14,780	45,220	13,460
010-1401-0147-314	Contract Serv / Office Machine	-	(5,400)	-100.00%	5,400	1,130	4,270	6,750
010-1401-0147-317	Contract Serv/Alarms	-	(800)	-100.00%	800	-	800	960
010-1401-0147-332	Contract Serv / Plan Checking	-	(1,100)	-100.00%	1,100	860	240	980
010-1401-0147-341	Neighborhood Planning	-	(4,000)	-100.00%	4,000	-	4,000	3,550
010-1401-0147-999	CntrctSrv/TF Dvlpr SVR/Contra	-	60,000	-100.00%	(60,000)	(15,750)	(44,250)	(76,490)
	Contract Services Total	280,000	98,700	54.44%	181,300	38,400	142,900	202,530
	Utilities							
010-1401-0191-000	Electricity	2,620	220	9.17%	2,400	-	2,400	2,530
010-1401-0192-000	Natural Gas	450	220	52.38%	420	-	420	480

City of Ojai
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		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1401-0193-000	Water	590	-	0.00%	300	-	300	340
010-1401-0194-000	Telephone	2,100	-	0.00%	1,600	-	1,600	2,160
010-1401-0194-360	High-speed Internet Services	1,180	30	10.00%	300	-	300	380
	Utilities Total	6,940	470	9.36%	5,020	-	5,020	5,890
	Other Expenditures							
010-1401-0126-001	Ceridian Admin Fee	-	-		-	-	-	-
010-1401-0131-000	Legal Advertising/Notices	2,000	600	42.86%	1,400	2,040	(640)	1,530
010-1401-0141-000	TrainingEducation&Seminars	-	(3,000)	-100.00%	3,000	120	2,880	-
010-1401-0141-321	Professional / Membership Dues	270	(630)	-70.00%	900	960	(60)	90
010-1401-0141-322	Publications	-	(400)	-100.00%	400	220	180	30
010-1401-0144-000	Computer Supplies / R & M	-	-		-	-	-	600
010-1401-0145-000	Office Supplies	3,000	-	0.00%	3,000	770	2,230	2,340
010-1401-0145-200	Software License	16,000	1,000		15,000	25,220	(10,220)	-
010-1401-0145-308	Postage And Shipping Costs	2,000	-	0.00%	2,000	630	1,370	1,490
010-1401-0146-311	Water/1st Aid/Kitchen Supplies	-	(450)	-100.00%	450	-	450	610
010-1401-0151-000	Vehicle Repairs & Mainenance	-	(500)	-100.00%	500	-	500	-
010-1401-0153-000	Vehicle Fuel	-	(50)	-100.00%	50	-	50	30
010-1401-0155-005	Auto Mileage Reimbursements	-	(100)	-100.00%	100	-	100	-
010-1401-0890-000	Office Furniture & fixtures	1,000	1,000	100.00%	-	-	-	-
	Other Expenditues Total	24,270	(2,530)	-9.44%	26,800	31,590	(4,790)	6,820
	Transfer Out To Other Funds							
010-1401-0900-033	Trnsfr Out To Equip Rpl (33) vehicle	2,800	-	0.00%	2,800	2,800	-	-
010-1401-0900-033	Trans to Equi Replacement (33) tech	5,440	-	0.00%	5,440	5,440	-	8,580
	Transfer Out to Other Funds Total	8,240	-	0.00%	8,240	8,240	-	8,580
	Planning Department Totals	703,160	95,910	15.79%	607,250	430,950	176,300	422,800
	Building Department							
	Salaries							
010-1402-0011-000	Salaries - Regular	67,780	32,600	92.67%	35,180	64,710	(29,530)	62,810
010-1402-0015-000	Salaries - Overtime	-	-		-	-	-	100
	Salaries Total	67,780	32,600	92.67%	35,180	64,710	(29,530)	62,910
	Fringe Benefits							
010-1402-0021-001	Pers/retirement	6,910	1,580	29.64%	5,330	6,960	(1,630)	6,990
010-1402-0021-002	Social Security	4,200	2,020	92.66%	2,180	3,860	(1,680)	3,740
010-1402-0021-003	Icma	1,850	-	0.00%	1,850	1,900	(50)	1,860
010-1402-0021-004	Unemployment	190	100	111.11%	90	190	(100)	190

City of Ojai
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		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1402-0021-005	Workers Comp Insurance	1,250	600	92.31%	650	510	140	620
010-1402-0021-006	Health Insurance	14,710	6,980	90.30%	7,730	15,100	(7,370)	16,380
010-1402-0021-007	Life Insurance	110	60	120.00%	50	110	(60)	110
010-1402-0021-008	Disability Insurance	460	220	91.67%	240	-	240	60
010-1402-0021-009	Dental Insurance	730	360	97.30%	370	680	(310)	680
010-1402-0021-011	Vision Insurance	130	70	116.67%	60	110	(50)	110
010-1402-0021-012	Medicare	980	470	92.16%	510	900	(390)	870
	Fringe Benefits	31,520	12,460	65.37%	19,060	30,320	(11,260)	39,180
	Contract Services							
010-1402-0147-000	Contract Services - Profession	-	-		-	35,270	(35,270)	-
010-1402-0147-234	CntrctSrv/Inspection	-	(3,600)	-100.00%	3,600	-	3,600	4,290
010-1402-0147-235	CntrctSrv/Code Enforcement	73,000	(5,000)	-6.41%	78,000	52,890	25,110	45,330
010-1402-0147-236	Contract Svc/Cd Enf Bwlig Alyl	-	-		-	-	-	-
010-1402-0147-314	Contract Serv/Office Machines	-	(1,000)	-100.00%	1,000	-	1,000	1,130
010-1402-0147-317	Contract Serv/Alarms	-	(500)	-100.00%	500	-	500	380
010-1402-0147-332	Contract Serv/Plan Check	135,980	(171,390)	-55.76%	307,370	118,460	188,910	280,680
	Contract Services Total	208,980	(181,490)	-46.48%	390,470	206,620	183,850	331,810
	Utilities							
010-1402-0191-000	Electricity	710	(190)	-21.11%	900	-	900	1,010
010-1402-0192-000	Natural Gas	130	(190)	-118.75%	160	-	160	190
010-1402-0193-000	Water	150	-	0.00%	150	-	150	140
010-1402-0194-000	Telephone	1,350	-	0.00%	1,100	240	860	1,870
010-1402-0194-360	High-speed Internet Services	710	(30)	-12.00%	250	-	250	290
	Utilties Total	3,050	490	19.14%	2,560	240	2,320	3,500
	Other Expenditures							
010-1402-0141-322	Publications	-	-		-	-	-	380
010-1402-0145-000	Office Supplies	-	(1,000)	-100.00%	1,000	1,340	(340)	1,340
010-1402-0145-200	Software License	-	-		-	-	-	350
010-1402-0145-308	Postage And Shipping Costs	-	(250)	-100.00%	250	-	250	210
010-1402-0146-311	Water/1st Aid/Kitchen Supplies	-	(450)	-100.00%	450	-	450	550
010-1402-0153-000	Vehicle Fuel	-	(70)	-100.00%	70	-	70	30
	Other Expenditures Total	-	(1,770)	-100.00%	1,770	1,340	430	2,860
	Animal Regulations							
010-1402-0200-000	Animal Regulations	37,920	(30,080)	-44.24%	68,000	39,940	28,060	31,920
	Animal Regulations Total	37,920	(30,080)	-44.24%	68,000	39,940	28,060	31,920

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Transfer Out To Other Funds							
010-1402-0900-033	Trans to Equi Replacement (33)	1,930	(50)	-2.53%	1,980	1,980	-	1,930
	Transfer Out to Other Funds Total	1,930	(50)	-2.53%	1,980	1,980	-	1,930
	Building Department Totals	351,180	(167,840)	-32.34%	519,020	345,150	173,870	474,110
	Planning Commission							
	Salaries							
010-1403-0011-000	Salaries - Regular	9,050	(800)	-8.12%	9,850	2,830	7,020	850
010-1403-0012-000	Salaries Part Time	1,000	1,000	100.00%	-	1,020	(1,020)	870
	Salaries Total	10,050	200	2.03%	9,850	3,850	6,000	1,720
	Fringe Benefits							
010-1403-0021-001	Pers/retirement	1,320	(170)	-11.41%	1,490	320	1,170	130
010-1403-0021-002	Social Security	620	10	1.64%	610	240	370	100
010-1403-0021-003	Icma	90	70	350.00%	20	80	(60)	20
010-1403-0021-004	Unemployment	30	-	0.00%	30	30	-	30
010-1403-0021-005	Workers Comp Insurance	190	10	5.56%	180	140	40	180
010-1403-0021-006	Health Insurance	1,610	(560)	-25.81%	2,170	440	1,730	170
010-1403-0021-007	Life Insurance	20	10	100.00%	10	-	10	-
010-1403-0021-008	Diability Insurance	70	-	0.00%	70	-	70	-
010-1403-0021-009	Dental Insurance	100	-	0.00%	100	30	70	10
010-1403-0021-011	Vision Insurance	20	-	0.00%	20	-	20	-
010-1403-0021-012	Medicare	150	10	7.14%	140	60	80	20
	Fringe Benefits Total	4,220	(620)	-12.81%	4,840	1,340	3,500	660
	Other Expenditures							
010-1403-0141-324	Planning Comm Education	-	(1,000)	-100.00%	1,000	3,000	(2,000)	970
	Other Expenditures Total	-	(1,000)	-100.00%	1,000	3,000	(2,000)	970
	Planning Commission Totals	14,270	(1,420)	-9.05%	15,690	8,190	7,500	3,350
	Historic Preservation Comm							
	Salaries							
010-1404-0011-000	Salaries - Regular	-	-		-	380	(380)	-
	Salaries Total	-	-		-	380	(380)	-
	Fringe Benefits							
010-1404-0021-001	Pers/retirement	-	-		-	30	(30)	-
010-1404-0021-002	Social Security	-	-		-	20	(20)	-
010-1404-0021-003	Icma	-			-	10	(10)	-

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1404-0021-006	Health Insurance	-	-		-	40	(40)	-
010-1404-0021-012	Medicare	-	-		-	10	(10)	-
	Totals	-	-		-	110	(110)	-
	Other Expenditures							
010-1404-0131-000	Legal Advertising/Notices	100	(200)	-66.67%	300	-	300	380
010-1404-0141-000	Training, Education & Seminars	-	-		-	-	-	870
010-1404-0145-000	Office/Misc Supplies	700	-	0.00%	700	410	290	1,080
010-1404-0145-010	Historic Landmark Plaque Fee	3,500	3,250	1300.00%	250	-	250	3,520
010-1404-0145-308	Postage and Shipping Costs	100	-	0.00%	100	10	90	40
	Other Expenditures Total	4,400	3,050	225.93%	1,350	420	930	5,890
	Historic Preservation Totals	4,400	3,050	225.93%	1,350	910	440	5,890
	Parks and Recreation Comm							
	Salaries							
010-1501-0011-000	Salaries - Regular	4,580	90	2.00%	4,490	5,690	(1,200)	4,870
	Salaries Total	4,580	90	2.00%	4,490	5,690	(1,200)	4,870
	Fringe Benefits							
010-1501-0021-001	Pers/retirement	600	(80)	-11.76%	680	840	(160)	750
010-1501-0021-002	Social Security	280	-	0.00%	280	340	(60)	290
010-1501-0021-003	Icma	140	10	7.69%	130	140	(10)	130
010-1501-0021-004	Unemployment	20	-	0.00%	20	20	-	10
010-1501-0021-005	Workers Comp Insurance	320	-	0.00%	320	250	70	300
010-1501-0021-006	Health Insurance	790	50	6.76%	740	960	(220)	890
010-1501-0021-007	Life Insurance	10	-	0.00%	10	10	-	10
010-1501-0021-008	Disability Insurance	30	-	0.00%	30	910	(880)	1,120
010-1501-0021-009	Dental Insurance	70	-	0.00%	70	40	30	40
010-1501-0021-011	Vision Insurance	10	-	0.00%	10	10	-	10
010-1501-0021-012	Medicare	70	10	16.67%	60	80	(20)	70
010-1501-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
	Fringe Benefits Total	2,340	(10)	-0.43%	2,350	3,600	(1,250)	3,620
	Parks and Recreation Com Totals	6,920	80	1.17%	6,840	9,290	(2,450)	8,490

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Recreation Department Admin							
	Salaries - Regular							
010-1502-0011-000	Salaries - Regular	75,930	21,240	38.84%	54,690	112,300	(57,610)	78,300
010-1502-0012-000	Salaries - Part-time	60,000	-	0.00%	60,000	48,490	11,510	50,620
010-1502-0014-000	Salaries - It	4,450	170	3.97%	4,280	4,280	-	3,110
010-1502-0015-000	Salaries - Overtime	-	-		-	280	(280)	1,520
	Salaries Total	140,380	21,410	18.00%	118,970	165,350	(46,380)	133,550
	Fringe Benefits							
010-1502-0021-001	Pers/retirement	10,770	4,260	65.44%	6,510	12,030	(5,520)	12,170
010-1502-0021-002	Social Security	8,700	1,320	17.89%	7,380	9,410	(2,030)	7,560
010-1502-0021-003	Icma	2,190	660	43.14%	1,530	2,190	(660)	1,700
010-1502-0021-004	Unemployment	130	30	30.00%	100	610	(510)	660
010-1502-0021-005	Workers Comp Insurance	3,580	210	6.23%	3,370	2,620	750	11,120
010-1502-0021-006	Health Insurance	11,040	2,660	31.74%	8,380	10,960	(2,580)	11,150
010-1502-0021-007	Life Insurance	70	20	40.00%	50	150	(100)	110
010-1502-0021-008	Disability Insurance	550	200	57.14%	350	350	-	-
010-1502-0021-009	Dental Insurance	490	110	28.95%	380	480	(100)	500
010-1502-0021-011	Vision Insurance	80	10	14.29%	70	80	(10)	80
010-1502-0021-012	Medicare	2,040	260	14.61%	1,780	2,390	(610)	1,920
010-1502-0021-016	PERS Unfunded Liability	-	-		-	1,270	(1,270)	-
010-1502-0021-106	Health Insr/ret Emp/rec	-	-		-	-	-	4,220
	Fringe Benefits Total	39,640	9,740	32.58%	29,900	42,540	(12,640)	51,190
	Contract Services							
010-1502-0147-314	Contract Serv / Office Machine	5,700	1,500	35.71%	4,200	1,200	3,000	5,590
010-1502-0147-317	Contract Serv / Alarms	3,720	2,220	148.00%	1,500	3,720	(2,220)	2,200
	Contract Services Total	9,420	3,720	65.26%	5,700	4,920	780	7,790
	Utilities							
010-1502-0191-000	Electricity	14,470	970	7.19%	13,500	18,400	(4,900)	14,140
010-1502-0192-000	Natural Gas	1,660	970	64.67%	1,500	2,030	(530)	1,630
010-1502-0193-000	Water	450	-	0.00%	500	590	(90)	510
010-1502-0194-000	Telephone/alarm	7,530	-	0.00%	5,000	1,380	3,620	6,040
010-1502-0194-360	High-speed Internet Services	2,600	160	32.00%	500	-	500	670
	Utilities Total	26,710	2,100	10.00%	21,000	22,400	(1,400)	22,990

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
		Adopted Budget			**Prior & Current Year Information**			
	Other Expenditures							
010-1502-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	-	-	130
010-1502-0131-000	Legal Advertising/Notices	-	-		-	-	-	170
010-1502-0141-000	Training & Education	-	(2,000)	-100.00%	2,000	300	1,700	2,060
010-1502-0141-321	Professional / Membership Dues	-	(300)	-100.00%	300	90	210	90
010-1502-0144-000	Computer Supplies / R & M	-	(100)	-100.00%	100	730	(630)	900
010-1502-0145-000	Office Supplies	3,000	-	0.00%	3,000	2,250	750	3,450
010-1502-0145-100	Recreation Open House	1,800	(400)	-18.18%	2,200	2,200	-	1,100
010-1502-0145-308	Ups/fedex/postage	100	(50)	-33.33%	150	40	110	110
010-1502-0146-311	Water/1st Aid/Kitchen Supplies	700	100	16.67%	600	920	(320)	730
010-1502-0155-005	Auto Mileage Reimbursements	-	(100)	-100.00%	100	-	100	-
010-1502-0554-000	Facility Maintenance	10,000	-	0.00%	10,000	6,030	3,970	7,330
	Other Expenditures Total	15,600	(2,850)	-15.45%	18,450	12,840	5,610	16,090
	Special Events							
010-1502-0553-080	Ojai Day/Labor Costs	-	(1,200)	-100.00%	1,200	-	1,200	1,200
010-1502-0553-081	Ojai Day/Material & Supplies	35,000	5,000	16.67%	30,000	42,750	(12,750)	33,380
	Special Events Total	35,000	3,800	12.18%	31,200	42,750	(11,550)	34,580
	Transfer Out To Other Funds							
010-1502-0900-033	Trans to Equi Replacement (33) tech	15,360	-	0.00%	15,360	15,360	-	3,860
010-1502-0900-033	Trans to Equi Replacement (33) veh	-	-		-	-	-	-
	Transfer Out to Other Funds Total	15,360	-	0.00%	15,360	15,360	-	3,860
	Recreation Department Totals	282,110	41,530	17.26%	240,580	306,160	(65,580)	270,050
	Recreation Programs							
	Salaries							
010-1503-0011-000	Salaries - Regular	161,660	35,890	28.54%	125,770	160,910	(35,140)	152,360
010-1503-0012-000	Salaries - Part-time	213,400	32,910	18.23%	180,490	258,290	(77,800)	258,220
010-1503-0015-000	Salaries - Overtime	-	-		-	1,010	(1,010)	1,010
	Salaries Total	375,060	68,800	22.46%	306,260	420,210	(113,950)	411,590
	Fringe Benefits							
010-1503-0021-001	Pers/retirement	17,610	(2,540)	-12.61%	20,150	19,020	1,130	18,720
010-1503-0021-002	Social Security	23,250	4,260	22.43%	18,990	25,890	(6,900)	25,320
010-1503-0021-003	Icma	1,410	-	0.00%	1,410	1,410	-	1,410
010-1503-0021-004	Unemployment	4,170	(100)	-2.34%	4,270	5,130	(860)	5,870
010-1503-0021-005	Workers Comp Insurance	30,600	2,030	7.11%	28,570	22,250	6,320	15,280
010-1503-0021-006	Health Insurance	25,420	1,030	4.22%	24,390	24,490	(100)	24,540

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
010-1503-0021-007	Life Insurance	270	-	0.00%	270	290	(20)	300
010-1503-0021-008	Disability Insurance	1,110	(40)	-3.48%	1,150	-	1,150	-
010-1503-0021-009	Dental Insurance	1,860	-	0.00%	1,860	1,760	100	1,760
010-1503-0021-011	Vision Insurance	320	-	0.00%	320	290	30	300
010-1503-0021-012	Medicare	5,440	1,000	22.52%	4,440	6,050	(1,610)	5,920
	Fringe Benefits Total	111,460	5,640	5.33%	105,820	106,580	(760)	133,620
	Recreation Programs							
010-1503-0550-005	Adult Softball	2,500	-	0.00%	2,500	320	2,180	2,950
010-1503-0550-007	Brochure	-	-		-	-	-	290
010-1503-0550-008	Movie Nights Expenditures	1,500	(500)	-25.00%	2,000	1,150	850	1,800
010-1503-0550-009	Aquatics	5,000	(1,000)	-16.67%	6,000	3,520	2,480	4,920
010-1503-0550-010	Instructional Soccer	4,000	-	0.00%	4,000	5,100	(1,100)	5,970
010-1503-0550-011	Youth Soccer	1,500	(1,500)	-50.00%	3,000	-	3,000	1,010
010-1503-0550-012	Youth Flag Football	200	(800)	-80.00%	1,000	-	1,000	470
010-1503-0550-014	Youth Basketball	6,000	-	0.00%	6,000	5,840	160	6,600
010-1503-0550-016	Adult Basketball	-	(500)	-100.00%	500	-	500	-
010-1503-0550-020	Gymnastics	6,000	(2,000)	-25.00%	8,000	4,690	3,310	8,030
010-1503-0550-036	Drop-in Sports	-	(200)	-100.00%	200	-	200	-
010-1503-0550-045	After School Program	2,200	-	0.00%	2,200	1,630	570	3,100
	Recreation Program Total	28,900	(6,500)	-18.36%	35,400	22,250	13,150	35,140
	Recreation Classes							
010-1503-0551-000	Recreation Classes - Tennis	17,950	2,950	19.67%	15,000	17,960	(2,960)	19,920
010-1503-0551-011	Basketball PIT	730	(1,220)	-62.56%	1,950	450	1,500	2,070
010-1503-0551-014	Cartooning	1,430	130	10.00%	1,300	1,660	(360)	820
010-1503-0551-016	Driving Education	300	150	100.00%	150	410	(260)	130
010-1503-0551-017	Guitar	1,500	530	54.64%	970	1,930	(960)	1,410
010-1503-0551-018	Keyboarding	600	(370)	-38.14%	970	560	410	1,240
010-1503-0551-020	Kung Fu - Kids & Adults	5,760	(740)	-11.38%	6,500	6,740	(240)	6,670
010-1503-0551-021	Painting	-	(600)	-100.00%	600	-	600	690
010-1503-0551-022	Pottery Class	9,350	1,350	16.88%	8,000	10,060	(2,060)	10,970
010-1503-0551-027	Tai Chi Ch'uan	5,600	1,100	24.44%	4,500	5,880	(1,380)	4,570
010-1503-0551-029	Weight Room	11,250	2,800	33.14%	8,450	12,030	(3,580)	11,760
010-1503-0551-030	Western Horsemanship	1,700	70	4.29%	1,630	1,680	(50)	3,050
010-1503-0551-031	Zumba Fitness	1,500	500	50.00%	1,000	1,640	(640)	1,240
010-1503-0551-032	Ballet	1,000	-	0.00%	1,000	670	330	1,040
010-1503-0551-034	Fencing	3,600	1,330	58.59%	2,270	3,360	(1,090)	3,450
010-1503-0551-038	Wilderness	2,780	2,280	456.00%	500	2,780	(2,280)	860
010-1503-0551-042	Yoga	-	(320)	-100.00%	320	-	320	330

City of Ojai
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		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1503-0551-043	Cooking	-	(330)	-100.00%	330	-	330	540
010-1503-0551-044	Manner Class for Dogs	800	(1,300)	-61.90%	2,100	1,040	1,060	2,680
010-1503-0551-046	Language Class	770	770	100.00%	-	2,270	(2,270)	-
	Recreation Classes Total	66,620	9,080	15.78%	57,540	71,120	(13,580)	74,070
	Day Camps							
010-1503-0555-100	Contracted Specialty Camps	30,000		31.87%	22,750	40,930	(18,180)	26,690
010-1503-0555-110	Employee Specialty Camps	2,000	7,250	0.00%	2,000	1,210	790	1,680
010-1503-0555-120	Day Camps & Excursions	15,000	-	0.00%	15,000	5,170	9,830	12,120
	Day Camps Total	47,000	7,250	18.24%	39,750	47,310	(7,560)	40,490
	Other Expenditures							
010-1503-0129-000	Bank & Credit Card Stmt Chgs	-	(100)	-100.00%	100	50	50	10
010-1503-0131-000	Publication of Brochures	34,000	(1,000)	-2.86%	35,000	32,570	2,430	31,700
010-1503-0141-000	Training & Education	2,500	(500)	-16.67%	3,000	1,290	1,710	1,160
010-1503-0145-000	Office Supplies	500	-	0.00%	500	740	(240)	500
010-1503-0151-000	Vehicle Repair & Maintenance	200	200	100.00%	-	120	(120)	420
010-1503-0151-317	Equipment Maint & Repair	-	-		-	250	(250)	280
010-1503-0153-000	Vehicle Fuel	2,400	(600)	-20.00%	3,000	1,950	1,050	2,600
010-1503-0153-000	Auto Mileage Reimbursements	-	(150)	-100.00%	150	-	150	140
010-1503-0206-000	Audio Video Licensing	1,400	200	16.67%	1,200	1,150	50	1,290
010-1503-0554-000	Facility Use/Field Prep	2,500	-	0.00%	2,500	120	2,380	900
	Other Expenditures Total	43,500	(1,950)	-4.29%	45,450	38,240	7,210	39,060
	Transfer Out To Other Funds							
010-1503-0900-033	Trans to Equi Replacement (33)	1,980	-	0.00%	1,980	1,980	-	13,330
	Transfer Out to Other Funds Total	1,980	-	0.00%	1,980	1,980	-	13,330
	Recreation Programs Totals	674,520	82,320	13.90%	592,200	707,690	(115,490)	747,300
	Public Works Department							
	Salaries							
010-1601-0011-000	Salaries - Regular	129,380	(125,530)	-49.24%	254,910	242,690	12,220	181,720
010-1601-0014-000	Salaries - It	2,520	2,520	100.00%	-	2,880	(2,880)	2,240
010-1601-0015-000	Salaries - Overtime	640	640	100.00%	-	200	(200)	5,430
	Salaries Total	132,540	(122,370)	-48.01%	254,910	245,770	9,140	189,390

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Fringe Benefits							
010-1601-0021-001	Pers/retirement	14,720	(22,810)	-60.78%	37,530	27,560	9,970	25,210
010-1601-0021-002	Social Security	8,220	(7,580)	-47.97%	15,800	14,110	1,690	10,710
010-1601-0021-003	Icma	1,950	300	18.18%	1,650	1,950	(300)	1,640
010-1601-0021-004	Unemployment	480	(370)	-43.53%	850	730	120	590
010-1601-0021-005	Workers Comp Insurance	4,580	(4,560)	-49.89%	9,140	7,120	2,020	6,310
010-1601-0021-006	Health Insurance	37,340	(17,300)	-31.66%	54,640	31,120	23,520	29,520
010-1601-0021-007	Life Insurance	230	(180)	-43.90%	410	300	110	290
010-1601-0021-008	Disability Insurance	910	(830)	-47.70%	1,740	3,140	(1,400)	3,900
010-1601-0021-009	Dental Insurance	1,580	(1,290)	-44.95%	2,870	1,830	1,040	1,760
010-1601-0021-011	Vision Insurance	270	(220)	-44.90%	490	300	190	300
010-1601-0021-012	Medicare	1,920	(1,780)	-48.11%	3,700	3,480	220	2,660
	Fringe Benefits Total	72,200	(56,620)	-43.95%	128,820	91,640	37,180	276,380
	Contract Services							
010-1601-0147-001	General Engineering Services	22,000	-	0.00%	22,000	3,820	18,180	7,500
010-1601-0147-314	Contract Serv / Office Machine	1,800	-	0.00%	1,800	560	1,240	1,950
010-1601-0147-318	Contract Services - ADA Plan	15,000	(23,000)	-60.53%	38,000	60	37,940	-
010-1601-0147-337	Engineer Fees	9,000	-	0.00%	9,000	(2,300)	11,300	4,900
	Contract Serivces Total	47,800	(23,000)	-32.49%	70,800	2,140	68,660	14,350
	Utilities							
010-1601-0194-000	Telephone	6,790	1,290	23.45%	5,500	4,280	1,220	6,400
010-1601-0194-360	High-speed Internet Services	2,010	1,310	187.14%	700	-	700	670
	Utilities Total	8,800	2,600	41.94%	6,200	4,280	1,920	7,070
	Equipment Maint & Repairs							
010-1601-0151-000	Vehicle Repairs & Maint/PW	12,000	-	0.00%	12,000	16,510	(4,510)	27,670
010-1601-0151-317	Equipment Maint & Repairs	500	-	0.00%	500	-	500	620
010-1601-0151-503	Vehicle Repairs & Maint/Rec	-	-		-	-	-	200
	Equipment Maint & Repairs Total	12,500	-	0.00%	12,500	16,510	(4,010)	28,490
	Other Expenditures							
010-1601-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	80	(80)	190
010-1601-0141-000	Departmental Meetings	-	-		-	-	-	70
010-1601-0141-321	Professional / Membership Dues	1,000	-	0.00%	1,000	710	290	970
010-1601-0141-322	Publications	-	(100)	-100.00%	100	60	40	50
010-1601-0141-323	Professional Seminars	2,450	-	0.00%	2,450	110	2,340	480
010-1601-0141-349	In House Training	-	-		-	-	-	20

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1601-0142-000	Clothing	10,000	-	0.00%	10,000	10,210	(210)	10,500
010-1601-0144-000	Computer Supplies / R & M	500	-	0.00%	500	90	410	1,280
010-1601-0145-000	Office Supplies	2,560	-	0.00%	2,560	2,400	160	2,310
010-1601-0145-308	Postage And Shipping Costs	400	-	0.00%	400	100	300	360
010-1601-0146-000	General Parts & Supplies	1,000	-	0.00%	1,000	780	220	340
010-1601-0146-311	Water/1st Aid/Kitchen Supplies	1,000	-	0.00%	1,000	1,430	(430)	1,710
010-1601-0153-000	Vehicle Fuel-all Pw Depts	12,000	2,000	20.00%	10,000	13,470	(3,470)	15,030
010-1601-0155-005	Auto Mileage Reimbursements	1,800	800	80.00%	1,000	2,710	(1,710)	2,350
010-1601-0801-100	Public Tree Project	-	-		-	-	-	-
	Other Expenditures Total	32,710	2,700	9.00%	30,010	32,150	(2,140)	35,660
	Transfer Out To Other Funds							
010-1601-0900-031	Trnsfr Out To Equip Rpl (31)- AB939	40,910	-	0.00%	40,910	40,910	-	-
010-1601-0900-032	Trans to Equi Replacement (33) Vehicle	49,600	49,600	100.00%	-	59,520	(59,520)	-
010-1601-0900-033	Trans to Equi Replacement (33)	7,920	(49,600)	-86.23%	57,520	7,920	49,600	59,370
	Transfer Out to Other Funds Total	98,430	-	0.00%	98,430	108,350	(9,920)	59,370
	Public Works Department Totals	404,980	(196,690)	-32.69%	601,670	500,840	100,830	610,710
	PW - Parks & Landscaping							
	Salaries							
010-1602-0011-000	Salaries - Regular	190,950	(18,360)	-8.77%	209,310	145,000	64,310	153,200
010-1602-0015-000	Salaries - Overtime	490	490	100.00%	-	-	-	580
	Salaries Total	191,440	(17,870)	-8.54%	209,310	145,000	64,310	153,780
	Fringe Benefits							
010-1602-0021-001	Pers/retirement	23,120	(7,820)	-25.27%	30,940	20,650	10,290	22,330
010-1602-0021-002	Social Security	11,870	(1,050)	-8.13%	12,920	8,070	4,850	8,710
010-1602-0021-003	Icma	1,660	130	8.50%	1,530	1,620	(90)	1,600
010-1602-0021-004	Unemployment	570	(60)	-9.52%	630	340	290	310
010-1602-0021-005	Workers Comp Insurance	11,460	(1,010)	-8.10%	12,470	9,710	2,760	12,540
010-1602-0021-006	Health Insurance	38,250	(4,980)	-11.52%	43,230	32,920	10,310	33,130
010-1602-0021-007	Life Insurance	290	(30)	-9.38%	320	250	70	270
010-1602-0021-008	Disability Insurance	1,310	(130)	-9.03%	1,440	-	1,440	-
010-1602-0021-009	Dental Insurance	2,000	(210)	-9.50%	2,210	1,490	720	1,640
010-1602-0021-011	Vision Insurance	340	(40)	-10.53%	380	240	140	280
010-1602-0021-012	Medicare	2,780	(240)	-7.95%	3,020	2,010	1,010	2,140
	Fringe Benefits Total	93,650	(15,440)	-14.15%	109,090	77,300	31,790	82,950

City of Ojai
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	Contract Services							
010-1602-0147-150	Contract Services/ Janitorial	12,000	-	0.00%	12,000	22,050	(10,050)	29,750
010-1602-0147-200	Contract Services	9,000	-	0.00%	9,000	17,860	(8,860)	15,920
010-1602-0147-339	Sarzotti Park Maintenance	-	-		-	90	(90)	-
010-1602-0147-340	Sarzotti Park Maintenance	5,000	-	0.00%	5,000	3,620	1,380	2,670
010-1602-0147-341	Libbey Park Maintenance	10,000	9,250	1233.33%	750	25,800	(25,050)	19,960
010-1602-0147-342	Rotary Park Maintenance	760	-	0.00%	760	1,370	(610)	960
010-1602-0147-343	Skate Park Maintenance	1,000	940	1566.67%	60	560	(500)	450
010-1602-0147-344	Cluff Vista Park Maintenance	500	500	100.00%	-	40	(40)	440
010-1602-0147-345	Contct Srv/ Demo Garden Maint	500	500	100.00%	-	530	(530)	-
010-1602-0147-346	Daly Park Maintenance	-	-		-	40	(40)	3,760
010-1602-0147-417	Contract Serv/LB Alarm	2,500	-	0.00%	2,500	2,540	(40)	2,140
	Contract Services Total	41,260	11,190	37.21%	30,070	74,500	(44,430)	76,050
	Utilities							
010-1602-0191-000	Electricity	50,000	15,000	42.86%	35,000	38,040	(3,040)	51,170
010-1602-0192-000	Natural Gas	500	15,000	2727.27%	550	170	380	610
010-1602-0193-000	Water	28,000	-	0.00%	25,000	22,690	2,310	30,190
010-1602-0194-000	Telephone	400	-	0.00%	350	410	(60)	480
010-1602-0196-000	Sewer Service	7,400	(50)	-0.75%	6,660	7,270	(610)	7,440
	Utilities Total	86,300	29,950	44.33%	67,560	68,580	(1,020)	89,890
	Equipment Maint & Repairs							
010-1602-0160-000	Tree Maintenance	10,000	(10,000)	-50.00%	20,000	10,260	9,740	860
010-1602-0160-010	Contract Arborist	5,000	-	0.00%	5,000	780	4,220	-
	Equipment Maint & Repairs Total	15,000	(10,000)	-40.00%	25,000	11,040	13,960	860
	Other Expenditures							
010-1602-0131-000	Legal Advertising/Notices	-	(200)	-100.00%	200	550	(350)	250
010-1602-0141-322	Dues & Publications	-	-		-	200	(200)	-
010-1602-0141-323	Professional Seminars	1,200	800	200.00%	400	-	400	230
010-1602-0142-000	Clothing	-	-		-	180	(180)	-
010-1602-0146-310	Parks & landscaping Maint Supplies	300	300	100.00%	-	1,360	(1,360)	200
010-1602-0146-338	Pesticides/fertilizers	1,000	1,000	100.00%	-	1,210	(1,210)	-
010-1602-0146-339	Help of Ojai Maintenance	-	-		-	-	-	430
010-1602-0146-340	Sarzotti Park Maintenance	7,500	-	0.00%	7,500	4,220	3,280	7,350
010-1602-0146-341	Libbey Park Maintenance	15,000	-	0.00%	15,000	11,180	3,820	19,580
010-1602-0146-342	Rotary Park Maintenance	1,620	-	0.00%	1,620	650	970	820
010-1602-0146-343	Skate Park Maintenance	1,350	-	0.00%	1,350	1,100	250	600

City of Ojai
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		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1602-0146-344	Cluff Vista Park Maintenance	2,530	-	0.00%	2,530	1,220	1,310	2,170
010-1602-0146-345	L.B.Maint.Cnstr/NotCapitalProj	5,000	-	0.00%	5,000	1,210	3,790	5,270
010-1602-0146-346	Daly Park Maintenance	400	-	0.00%	400	-	400	330
010-1602-0149-000	Equipment Rental	-	(500)	-100.00%	500	-	500	1,240
010-1602-0804-020	Libbey Bowl Bleacher repairs	1,000	1,000	100.00%	-	1,260	(1,260)	-
010-1602-0804-022	Libbey Bowl Constr/Public Aart	-	-		-	-	-	-
	Other Expenditures Total	36,900	2,400	6.96%	34,500	24,340	10,160	38,470
	PW - Parks & Landscaping Totals	464,550	(10,980)	-2.31%	475,530	400,760	74,770	442,000
	PW - General Maintenance							
	Salaries							
010-1603-0011-000	Salaries - Regular	71,040	(60)	-0.08%	71,100	116,230	(45,130)	77,900
	Salaries Total	71,040	(60)	-0.08%	71,100	116,230	(45,130)	77,900
	Fringe Benefits							
010-1603-0021-001	Pers/retirement	8,580	(1,980)	-18.75%	10,560	15,930	(5,370)	11,280
010-1603-0021-002	Social Security	4,400	(10)	-0.23%	4,410	6,620	(2,210)	4,400
010-1603-0021-003	Icma	1,300	320	32.65%	980	1,300	(320)	1,020
010-1603-0021-004	Unemployment	210	(10)	-4.55%	220	160	60	130
010-1603-0021-005	Workers Comp Insurance	4,250	(10)	-0.23%	4,260	3,320	940	4,020
010-1603-0021-006	Health Insurance	14,200	(550)	-3.73%	14,750	21,740	(6,990)	12,610
010-1603-0021-007	Life Insurance	110	-	0.00%	110	180	(70)	120
010-1603-0021-008	Disability Insurance	490	-	0.00%	490	-	490	-
010-1603-0021-009	Dental Insurance	740	(10)	-1.33%	750	1,090	(340)	720
010-1603-0021-011	Vision Insurance	130	-	0.00%	130	180	(50)	120
010-1603-0021-012	Medicare	1,030	-	0.00%	1,030	1,630	(600)	1,100
	Fringe Benefits Total	35,440	(2,250)	-5.97%	37,690	52,150	(14,460)	35,520
	Contract Services							
010-1603-0147-000	Contract Services/ Gen Maint	5,000	-	0.00%	5,000	23,880	(18,880)	4,640
010-1603-0147-150	Contract Services/ Janitorial	25,000	10,000	66.67%	15,000	14,220	780	19,260
010-1603-0147-200	Contract Services	15,000	8,500	130.77%	6,500	16,500	(10,000)	23,570
010-1603-0147-250	Contract Service-Disaster Cleanup	-	-		-	-	-	23,220
	Contract Services Total	45,000	18,500	69.81%	26,500	54,600	(28,100)	70,690
	Utilities							
010-1603-0191-000	Electricity	7,610	1,610	26.83%	6,000	8,480	(2,480)	7,940
010-1603-0192-000	Natural Gas	380	1,610	536.67%	300	1,430	(1,130)	360

City of Ojai
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		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
010-1603-0193-000	Water	1,540	-	0.00%	1,500	1,590	(90)	1,850
010-1603-0196-000	Sewer Service	4,100	-	0.00%	3,500	4,100	(600)	4,140
	Utilities Total	13,630	3,220	28.50%	11,300	15,600	(4,300)	14,290
	Equipment Maint & Repairs							
010-1603-0151-000	Vehicle Repairs & Mainenance	-	-		-	20	(20)	540
010-1603-0151-317	Equipment Repairs & Mainten	-	-		-	-	-	220
		-	-		-	20	(20)	760
	Other Expenditures							
010-1603-0146-310	Gen Maint Parts & Supplies	4,000	(500)	-11.11%	4,500	3,570	930	4,180
010-1603-0146-311	Water/1st Aid/Kitchen Supplies	1,000	500	100.00%	500	850	(350)	1,230
010-1603-0146-312	Building Maintenance / PW	12,000	4,000	50.00%	8,000	11,920	(3,920)	12,360
010-1603-0146-313	Building Maintenance/City Hall	8,000	-	0.00%	8,000	1,980	6,020	7,160
010-1603-0146-314	Building Maintenance / Museum	3,500	-	0.00%	3,500	1,620	1,880	2,310
010-1603-0146-315	Building Maintenance / Police	1,500	-	0.00%	1,500	1,710	(210)	600
010-1603-0146-316	Building Maintenance/Rec Dep	5,000	2,000	66.67%	3,000	5,880	(2,880)	3,210
010-1603-0149-000	Equipment Rental	-	(200)	-100.00%	200	-	200	-
010-1603-0899-000	Equipment	-	-		-	240	(240)	-
	Other Expenditures Total	35,000	5,800	19.86%	29,200	27,770	1,430	31,050
	PW - General Maintenance Totals	200,110	24,320	13.83%	175,790	266,370	(90,580)	230,210
	PW - Street Maintenance							
	Salaries							
010-1604-0011-000	Salaries - Regular	148,690	20,050	15.59%	128,640	98,410	30,230	146,690
010-1604-0012-000	Salaries - Part-time	45,790	20,150	78.59%	25,640	56,680	(31,040)	51,920
010-1604-0015-000	Salaries - Overtime	380	(220)	-36.67%	600	2,710	(2,110)	-
	Salaries Totals	194,860	39,980	25.81%	154,880	157,800	(2,920)	198,610
	Fringe Benefits							
010-1604-0021-001	Pers/retirement	22,430	760	3.51%	21,670	16,570	5,100	23,610
010-1604-0021-002	Social Security	12,080	2,480	25.83%	9,600	9,140	460	11,320
010-1604-0021-003	Icma	970	(920)	-48.68%	1,890	970	920	1,790
010-1604-0021-004	Unemployment	630	50	8.62%	580	590	(10)	640
010-1604-0021-005	Workers Comp Insurance	12,950	2,960	29.63%	9,990	7,780	2,210	7,500
010-1604-0021-006	Health Insurance	29,790	2,970	11.07%	26,820	21,740	5,080	30,280
010-1604-0021-007	Life Insurance	330	30	10.00%	300	160	140	250
010-1604-0021-008	Disability Insurance	1,020	130	14.61%	890	-	890	-
010-1604-0021-009	Dental Insurance	2,290	190	9.05%	2,100	980	1,120	1,520

City of Ojai
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010-1604-0021-011	Vision Insurance	390	30	8.33%	360	160	200	260
010-1604-0021-012	Medicare	2,830	580	25.78%	2,250	2,230	20	2,800
	Fringe Benefits Total	85,710	9,260	12.11%	76,450	60,320	16,130	79,970
	Contract Services							
010-1604-0147-000	Contract Services/Gen.St.Maint	7,000	-	0.00%	7,000	3,140	3,860	12,050
010-1604-0147-001	Contract Services / USA	-	(200)	-100.00%	200	-	200	-
010-1604-0147-200	Contract Services	40,000	(3,000)	-6.98%	43,000	34,600	8,400	57,280
010-1604-0147-316	Contract Srv / Street Sign	1,200	(800)	-40.00%	2,000	500	1,500	-
010-1604-0147-337	Contract Service/Engineer Fees	18,000	-	0.00%	18,000	7,630	10,370	40,310
010-1604-0147-340	Contract Serv / St. Striping	-	-		-	-	-	-
010-1604-0147-341	Contract Serv / Street Mainten	-	(7,000)	-100.00%	7,000	-	7,000	5,000
010-1604-0147-400	Contrct Svc/SpeedZone Survey	8,000	8,000	100.00%	-	-	-	-
	Contract Services Total	74,200	(3,000)	-3.89%	77,200	45,870	31,330	114,640
	Equipment Maint & Repairs							
010-1604-0146-400	Street Lights Repair & Maint	1,500	1,500	100.00%	-	-	-	1,930
010-1604-0151-000	Vehicle Repairs & Maintenance	-	-	0.00%	-	-	-	170
010-1604-0151-317	Equipment Maint & Repairs	-	-	0.00%	-	-	-	120
010-1604-0160-000	St Tree Maint/Not Inc Cltran	-	(5,000)	-100.00%	5,000	10,840	(5,840)	25,660
010-1604-0160-001	Street Tree Report	5,000	-	0.00%	5,000	1,930	3,070	2,520
010-1604-0160-002	Contract Serv / St Tree Maint	30,000	-	0.00%	30,000	10,040	19,960	-
	Tree Maintenance Total	36,500	(3,500)	-8.75%	40,000	22,810	17,190	30,400
	Other Expenditures							
010-1604-0145-308	Ups/fedex/ Postage	-	-		-	-	-	660
010-1604-0146-000	St. Maint. Parts & Supplies	25,000	-	0.00%	25,000	36,000	(11,000)	47,760
010-1604-0149-000	Equipment Rental	-	-		-	400	(400)	3,140
010-1604-0825-100	Street Projects	-	-		-	230	(230)	-
010-1604-0900-031	Misc Street Signs	-	-		-	4,610	(4,610)	-
	Other Expenditures Total	25,000	-	0.00%	25,000	41,240	(16,240)	51,560
	Transfer Out To Other Funds							
010-1604-0900-031	Trnsfr Out To Equip Rpl (31)-Pirie	-	(48,000)	-100.00%	48,000	48,000	-	-
	Transfer Out To Other Funds Total	-	(48,000)	-100.00%	48,000	48,000	-	-
	PW - Street Maintenance Totals	416,270	(5,260)	-1.25%	421,530	376,040	45,490	475,180

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	PW - Special Events							
	Salaries							
010-1605-0011-000	Salaries - Regular	14,040	870	6.61%	13,170	14,990	(1,820)	11,310
	Salaries Total	14,040	870	6.61%	13,170	14,990	(1,820)	11,310
	Fringe Benefits							
010-1605-0021-001	Pers/retirement	1,700	(260)	-13.27%	1,960	2,180	(220)	1,710
010-1605-0021-002	Social Security	870	50	6.10%	820	790	30	620
010-1605-0021-003	Icma	200	110	122.22%	90	200	(110)	140
010-1605-0021-004	Unemployment	40	-	0.00%	40	-	40	-
010-1605-0021-005	Workers Comp Insurance	840	50	6.33%	790	610	180	860
010-1605-0021-006	Health Insurance	2,810	80	2.93%	2,730	3,790	(1,060)	2,370
010-1605-0021-007	Life Insurance	20	-	0.00%	20	30	(10)	20
010-1605-0021-008	Disability Insurance	100	10	11.11%	90	-	90	-
010-1605-0021-009	Dental Insurance	150	10	7.14%	140	160	(20)	110
010-1605-0021-011	Vision Insurance	30	10	50.00%	20	30	(10)	20
010-1605-0021-012	Medicare	200	-	0.00%	200	210	(10)	160
	Fringe Benefits Total	6,960	60	0.87%	6,900	8,000	(1,100)	6,010
	Contract Services							
010-1605-0147-200	Contract Services	2,500	1,500	150.00%	1,000	1,160	(160)	1,720
	Contract Services Total	2,500	1,500	150.00%	1,000	1,160	(160)	1,720
	PW - Special Events Totals	23,500	2,430	11.53%	21,070	24,150	(3,080)	19,040
	PW - NPDES Expenditures							
	Salaries							
010-1701-0011-000	Salaries - Regular	14,700	(3,220)	-17.97%	17,920	21,700	(3,780)	27,780
010-1701-0012-000	Salaries - Part-time	-	-		-	-	-	40
010-1701-0015-000	Salaries - Overtime	40	(40)	-50.00%	80	-	80	330
	Salaries Total	14,740	(3,260)	-18.11%	18,000	21,700	(3,700)	28,150
	Fringe Benefits							
010-1701-0021-001	Pers/retirement	1,780	(890)	-33.33%	2,670	3,140	(470)	4,020
010-1701-0021-002	Social Security	910	(210)	-18.75%	1,120	1,120	-	1,650
010-1701-0021-003	Icma	250	(30)	-10.71%	280	250	30	340
010-1701-0021-004	Unemployment	40	(20)	-33.33%	60	10	50	140
010-1701-0021-005	Workers Comp Insurance	880	(200)	-18.52%	1,080	840	240	710
010-1701-0021-006	Health Insurance	2,950	(790)	-21.12%	3,740	4,750	(1,010)	4,680

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
		Adopted Budget			Prior & Current Year Information			
010-1701-0021-007	Life Insurance	20	(10)	-33.33%	30	30	-	30
010-1701-0021-008	Disability Insurance	100	(20)	-16.67%	120	-	120	-
010-1701-0021-009	Dental Insurance	150	(40)	-21.05%	190	210	(20)	200
010-1701-0021-011	Vision Insurance	30	-	0.00%	30	30	-	30
010-1701-0021-012	Medicare	210	(50)	-19.23%	260	300	(40)	390
	Fringe Benefits Total	7,320	(2,260)	-23.59%	9,580	10,680	(1,100)	12,190
	Contract Services							
010-1701-0147-000	Contract Services	2,000	-	0.00%	2,000	2,760	(760)	1,740
010-1701-0147-200	Contract Services	20,000	15,000	300.00%	5,000	24,910	(19,910)	79,890
010-1701-0147-300	Contract Serv/VC Strm WrtrMgmt	2,000	(1,420)	-41.52%	3,420	2,400	1,020	2,000
010-1701-0147-310	CntrctSrv/VenturaRiverAlgeTMDL	12,000	(2,000)	-14.29%	14,000	-	14,000	12,010
010-1701-0147-315	Storm Drain Maintenance	10,000	-	0.00%	10,000	6,160	3,840	9,940
010-1701-0147-337	Contract Service/Engineer Fees	-	(8,000)	-100.00%	8,000	-	8,000	13,780
010-1701-0147-338	Ceqa Filing Fees To County	8,000	2,000	33.33%	6,000	6,830	(830)	7,090
010-1701-0147-450	Contract Serv/New Flood Maps	8,000	8,000	100.00%	-	-	-	-
	Contract Services Total	62,000	13,580	28.05%	48,420	43,060	5,360	126,450
	Other Expenditures							
010-1701-0146-000	NPDS Related Supplies&Material	1,000	(460)	-31.51%	1,460	270	1,190	780
010-1701-0149-000	Equipment Rental	1,500	(460)	100.00%	-	1,160	(1,160)	-
	Other Expenditures Total	2,500	1,040	71.23%	1,460	1,430	30	780
	PW - NPDES Totals	86,560	9,100	11.75%	77,460	76,870	590	167,570
	PW - AB939 Expenditures							
	Salaries							
010-1702-0012-000	Salaries - Part-time	620	(0)	-0.01%	690	60	630	550
	Salaries Total	620	(70)	-10.14%	690	60	630	550
	Fringe Benefits							
010-1702-0021-001	PERS	80	80	100.00%	-	-	-	-
010-1702-0021-002	Social Security	40	-	0.00%	40	-	40	30
010-1702-0021-005	Workers Comp Insurance	40	-	0.00%	40	30	10	80
010-1702-0021-006	Icma	120	120	100.00%	-	-	-	-
010-1702-0021-009	Dental Insurance	10	10	100.00%	-	-	-	-
010-1702-0021-012	Medicare	10	-	0.00%	10	-	10	10
	Fringe Benefits Total	300	210	233.33%	90	30	60	130

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Contract Services							
010-1702-0147-000	CntrctSrv/SolidWasteSolution,I	14,000	2,000	16.67%	12,000	13,320	(1,320)	13,100
010-1702-0147-005	CntrctSrv/CountyOfVentura/HHW	9,000	-	0.00%	9,000	10,510	(1,510)	11,510
010-1702-0147-345	Cntrct Srv/Demo Garden Maint	-	-		-	-	-	600
	Contract Services Total	23,000	2,000	9.52%	21,000	23,830	(2,830)	25,210
	Utilities							
010-1702-0191-000	Electricity	300	-	0.00%	300	250	50	290
010-1702-0193-000	Water	800	-	0.00%	800	310	490	790
	Utilities Total	1,100	-	0.00%	1,100	560	540	1,080
	Other Expenditures							
010-1702-0131-000	Legal Advertising/Notices	500	500	1	-	-	-	-
010-1702-0146-345	Demo Garden Maintenance	-	(180)	-100.00%	180	-	180	110
	Other Material & Supplies Total	500	320	177.78%	180	-	180	420
	PW - AB939 Totals	25,520	2,460	10.67%	23,060	24,480	(1,420)	27,390
	PW - CalTran Contract Exp							
	Salaries							
010-1703-0011-000	Salaries - Regular	3,310	(310)	-8.56%	3,620	12,410	(8,790)	3,130
	Salaries Total	3,310	(310)	-8.56%	3,620	12,410	(8,790)	3,130
	Fringe Benefits							
010-1703-0021-001	Pers/retirement	400	(140)	-25.93%	540	1,650	(1,110)	440
010-1703-0021-002	Social Security	210	(10)	-4.55%	220	710	(490)	190
010-1703-0021-003	Icma	110	40	57.14%	70	110	(40)	50
010-1703-0021-004	Unemployment	10	-	0.00%	10	90	(80)	-
010-1703-0021-005	Workers Comp Insurance	200	(20)	-9.09%	220	170	50	180
010-1703-0021-006	Health Insurance	660	(90)	-12.00%	750	3,490	(2,740)	830
010-1703-0021-007	Life Insurance	10	-	0.00%	10	20	(10)	10
010-1703-0021-008	Disability Insurance	20	(10)	-33.33%	30	-	30	-
010-1703-0021-009	Dental Insurance	40	-	0.00%	40	150	(110)	40
010-1703-0021-011	Vision Insurance	10	-	0.00%	10	20	(10)	10
010-1703-0021-012	Medicare	50	-	0.00%	50	170	(120)	40
	Fringe Benefits Total	1,720	(230)	-11.79%	1,950	6,580	(4,630)	1,790

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Contract Services							
010-1703-0147-000	Contract Services	8,000	-	0.00%	8,000	6,520	1,480	560
010-1703-0147-200	Contract Services	2,000	-	0.00%	2,000	7,820	(5,820)	1,460
010-1703-0147-315	ContractServices/LndscpnpHaney	10,000	-	0.00%	10,000	8,460	1,540	6,000
	Contract Services Total	20,000	-	0.00%	20,000	22,800	(2,800)	8,020
	Other Expenditures							
010-1703-0145-308	Postage And Shipping Costs	-	-		-	-	-	20
010-1703-0146-000	CalTran Maint Parts & Supplies	12,500	(9,500)	-43.18%	22,000	10,110	11,890	7,960
010-1703-0146-338	Pesticides/fertilizers	100	-	0.00%	100	-	100	-
010-1703-0149-000	Equipment Rental	-	-		-	7,140	(7,140)	-
010-1703-0160-000	Tree Maintenance	40,000	37,500	1500.00%	2,500	49,970	(47,470)	60
	Other Expenditures Total	52,600	28,000	113.82%	24,600	67,220	(42,620)	8,040
	PW - CalTran Contract Totals	77,630	27,460	54.73%	50,170	109,010	(58,840)	20,980
	PW - IT Department							
	Salaries							
010-1801-0014-000	Salaries - It	46,720	260	0.56%	46,460	42,680	3,780	43,370
	Salaries Total	46,720	260	0.56%	46,460	42,680	3,780	43,370
	Fringe Benefits							
010-1801-0021-001	Pers/retirement	6,150	(770)	-11.13%	6,920	6,300	620	6,560
010-1801-0021-002	Social Security	2,900	60	2.11%	2,840	2,650	190	2,620
010-1801-0021-003	Icma	1,220	(120)	-8.96%	1,340	1,220	120	1,280
010-1801-0021-004	Unemployment	110	-	0.00%	110	130	(20)	130
010-1801-0021-005	Workers Comp Insurance	4,110	50	1.23%	4,060	3,160	900	3,860
010-1801-0021-006	Health Insurance	5,100	(3,580)	-41.24%	8,680	5,270	3,410	8,280
010-1801-0021-007	Life Insurance	60	-	0.00%	60	60	-	60
010-1801-0021-008	Disability Insurance	320	-	0.00%	320	420	(100)	520
010-1801-0021-009	Dental Insurance	410	-	0.00%	410	340	70	360
010-1801-0021-011	Vision Insurance	70	-	0.00%	70	60	10	60
010-1801-0021-012	Medicare	680	20	3.03%	660	620	40	610
	Fringe Benefits Total	21,130	(4,340)	-17.04%	25,470	20,230	5,240	24,340
	Contract Services							
010-1801-0147-317	Contract Serv/ Alarm	9,000	5,000	125.00%	4,000	650	3,350	3,390
010-1801-0147-417	Contract Serv/ Alarm	800	(20)	-2.44%	820	120	700	750
	Contract Serivces Total	9,800	4,980	103.32%	4,820	770	4,050	4,140

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Utilities							
010-1801-0194-000	Telephone	720	20	2.86%	700	290	410	790
010-1801-0194-360	High Speed Internet Services	350	100	40.00%	250	-	250	90
	Utilities Total	1,070	120	12.63%	950	290	660	880
	Other Expenditures							
010-1801-0144-000	Computer Supplies / R & M	3,000	-	0.00%	3,000	20	2,980	22,380
010-1801-0144-001	Computer Upgrade for GI System	-	-		-	-	-	2,800
010-1801-0145-000	Office Supplies	150	150	100.00%	-	100	(100)	-
010-1801-0145-308	Ups/Fedex/Postage	-	-		-	10	(10)	-
010-1801-0195-000	Web Site Licenses & Maint	1,200	-	0.00%	1,200	1,120	80	860
010-1801-0899-002	PEG Equipment	-	(15,000)	-100.00%	15,000	2,220	12,780	24,500
	Other Expenditures Total	4,350	(14,850)	-77.34%	19,200	3,470	15,730	50,540
	Transfers							
010-1801-0900-033	Trans to Equip Replacement (33) Veh	2,000	-	0.00%	2,000	2,000	-	2,000
	Transfers Total	2,000	-	0.00%	2,000	2,000	-	2,000
	PW - IT Department Totals	85,070	(13,830)	-13.98%	98,900	69,440	29,460	125,270
010	**Total General Fund Expenditures**	10,210,820	64,910	0.64%	10,145,910	9,910,600	235,310	9,673,860
	Revenues over/ (Under) Expenditures	$ -	$ (43,260)	-100.00%	$ 43,260	$ 112,302	$ 69,042	$ (240,240)
		-						

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
	Libbey Bowl Maintenance Fund							
	REVENUES							
	Use of Money / Property							
011-9304-1033-100	Libbey Bowl Ticket Surcharge	$ 28,120	$ 13,120	87.47%	$ 15,000	$ 28,120	$ 13,120	$ 16,830
	Use of Money/Property Total	28,120	13,120	87.47%	15,000	28,120	13,120	16,830
	Total Revenues - Fund 11	28,120	13,120	87.47%	15,000	28,120	13,120	16,830
	EXPENDITURES							
	Libbey Bowl Maintenance Fund							
	Transfers							
011-1104-0900-031	Transfer To Cap Proj Fund 31	20,000	20,000	100.00%	-	-	-	-
011-1104-0900-033	Transfer To Equip Replace Fund 33	-	-		-	16,780	(16,780)	-
	Tranfer Out to Other Funds Total	20,000	20,000	100.00%	-	16,780	(16,780)	-
	Libbey Bowl Maintenance Fund	20,000	20,000	100.00%	-	16,780	(16,780)	-
	Total Expenditures - Fund 11	20,000	20,000	100.00%	-	16,780	(16,780)	-
	Revenues over/ (Under) Expenditures	$ 8,120	$ (6,880)	-45.87%	$ 15,000	$ 11,340	$ (3,660)	$ 16,830

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Gas Tax Fund /St. Improvment							
	REVENUES							
	Tax Revenues							
022-9301-1082-000	Highway User Tax - 2103	$ 66,140	$ 8,240	14.23%	$ 57,900	$ 27,030	$ (30,870)	$ 26,950
022-9301-1084-000	Highway User Tax 2105	42,650	(830)	-1.91%	43,480	42,980	(500)	37,270
022-9301-1085-000	Highway User Tax - 2106	32,310	120	0.37%	32,190	32,530	340	28,590
022-9301-1086-000	Highway User Tax - 2107	55,700	1,750	3.24%	53,950	56,440	2,490	49,540
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	126,200	780	0.62%	125,420	121,460	(3,960)	44,260
022-9301-1089-000	HUTA - State Loan Repayment	8,660	80	0.93%	8,580	8,660	80	8,590
	Tax Revenues Total	333,660	10,140	3.13%	323,520	291,100	(32,420)	195,200
	Use of Money / Property							
022-9304-1033-000	Interest Income	-	-		-	950	950	860
	Use of Money /Property Total	-	-		-	950	950	860
	Total Revenues - Fund 22	333,660	10,140	3.13%	323,520	292,050	(31,470)	196,060
	EXPENDITURES							
	PW - Street Maintenance							
	Transfers							
022-1604-0900-031	Transfer To General Fund 31	699,000	699,000	100.00%	-	-	-	303,000
	Transfer Out to Other Funds Total	699,000	699,000	100.00%	-	-	-	303,000
	PW - Street Maintenance Totals	699,000	699,000	100.00%	-	-	-	303,000
	Total Expenditures - Fund 22	699,000	699,000	100.00%	-	-	-	303,000
Revenues over/ (Under) Expenditures		$ (365,340)	$ (688,860)	-212.93%	$ 323,520	$ 292,050	$ (31,470)	$ (106,940)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Transit TDA ART8 (99400C) Fund							
	REVENUES							
	Transfers							
023-9000-0900-024	Transfer-in/Cap Rpl Fund (024)	$ -	$ (195,000)	-100.00%	$ 195,000	$ -	$ (195,000)	$ -
	Transfer in from Other Funds Total	-	(195,000)	-100.00%	195,000	-	(195,000)	-
	Use of Money / Property							
023-9304-1033-000	Interest Income	-	-		-	-	-	150
023-9304-1033-004	Interest Income-TDA 4	-	-		-	-	-	270
	Use of Money/Property Total	-	-		-	-	-	420
	Total Use of Money / Property	-	-		-	-	-	420
	Revenue From Other Agencies							
	Prop 1B Streets & Roads							
023-9305-1014-000	Prop 1B / Security Grant	-	-		-	-	-	51,820
023-9305-1014-010	Gold Coast Transit Grant	200,000	36,000	21.95%	164,000	184,010	20,010	121,340
	Prop 1B Streets & Roads Total	200,000	36,000	21.95%	164,000	184,010	20,010	173,160
	Other Revenues							
023-9305-1043-100	Caltrans DRMT Trolley Grant	-	(291,530)	-100.00%	291,530	291,540	10	-
	Other Revenues Total	-	(291,530)	-100.00%	291,530	291,540	10	-
	FTA Section 5311 Grant							
023-9305-1110-000	Fta-section 5311 Operational	367,790	(6,710)	-1.79%	374,500	374,500	-	373,450
	FTA Section 5311 Grant Total	367,790	(6,710)	-1.79%	374,500	374,500	-	373,450
	Co Transportation Subsidy							
023-9305-1112-000	Co Transportation Subsidy	210,000	-	0.00%	210,000	200,000	(10,000)	168,190
	Co Transportation Subsidy Total	210,000	-	0.00%	210,000	200,000	(10,000)	168,190
	Total Revenue From Other Agencies	777,790	(262,240)	-25.21%	1,040,030	1,050,050	10,020	714,800

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Charges For Current Services							
	Trolley Fare Box Revenue							
023-9306-1090-121	Trolley Fare Box Revenue	82,000	(5,000)	-5.75%	87,000	81,530	(5,470)	134,240
023-9306-1090-123	Trolley Advertising	28,000	8,000	40.00%	20,000	30,000	10,000	16,430
023-9306-1090-125	TrolleyFareBox/OjaiValleyInn	6,500	1,000	18.18%	5,500	6,000	500	5,500
	Trolley Fare Box Revenue Total	116,500	4,000	3.56%	112,500	117,530	5,030	156,170
	Charges For Current Services	116,500	4,000	3.56%	112,500	117,530	5,030	156,170
	Other Revenues							
	Misc Refunds & Receipts							
023-9307-1044-000	Misc Refunds & Receipts	-	-		-	-	-	9,200
023-9307-1044-999	Budgeted Use of Fund Balance	-	(72,120)	-100.00%	72,120	-	(72,120)	-
	Misc Refunds & Receipts Total	-	(72,120)	-100.00%	72,120	-	(72,120)	9,200
	Total Other Revenues	-	(72,120)	-100.00%	72,120	-	(72,120)	9,200
	Total Revenues - Fund 23	894,290	(525,360)	-37.01%	1,419,650	1,167,580	(252,070)	880,590
	EXPENSES							
	Transportation Fund							
	Salaries							
023-1206-0011-000	Salaries - Regular	144,820	4,820	3.44%	140,000	104,740	35,260	131,980
023-1206-0012-000	Salaries - Part-time	182,300	13,140	7.77%	169,160	173,220	(4,060)	186,310
023-1206-0015-000	Salaries - Overtime	4,660	160	3.56%	4,500	9,200	(4,700)	7,660
	Salaries Total	331,780	18,120	5.78%	313,660	287,160	26,500	325,950
	Fringe Benefits							
023-1206-0021-001	Pers/retirement	15,450	840	5.75%	14,610	11,650	2,960	60,600
023-1206-0021-002	Social Security	20,570	690	3.47%	19,880	17,650	2,230	20,690
023-1206-0021-003	Icma	1,000	(1,330)	-57.08%	2,330	750	1,580	2,200
023-1206-0021-004	Unemployment	2,670	(360)	-11.88%	3,030	2,740	290	3,110
023-1206-0021-005	Workers Comp Insurance	5,610	190	3.51%	5,420	4,220	1,200	5,620
023-1206-0021-006	Health Insurance	23,710	(2,920)	-10.97%	26,630	18,340	8,290	20,830
023-1206-0021-007	Life Insurance	220	-	0.00%	220	190	30	180
023-1206-0021-008	Disability Insurance	990	(10)	-1.00%	1,000	800	200	820
023-1206-0021-009	Dental Insurance	1,540	-	0.00%	1,540	1,220	320	1,140
023-1206-0021-011	Vision Insurance	260	-	0.00%	260	200	60	190
023-1206-0021-012	Medicare	4,810	260	5.71%	4,550	4,130	420	4,640

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
023-1206-0021-016	PERS Unfunded Liability	34,120	14,400	73.02%	19,720	19,720	-	17,120
023-1206-0021-106	Health Insr/ret Emp/rec	6,900	(4,750)	-40.77%	11,650	9,240	2,410	(11,460)
	Fringe Benefits Total	117,850	7,010	6.32%	110,840	90,850	19,990	125,680
	Office & Computer Supplies							
023-1206-0144-000	Computer Supplies/ R&M	-	(5,300)	-100.00%	5,300	-	5,300	230
023-1206-0145-000	Office Supplies	650	350	116.67%	300	420	(120)	510
023-1206-0145-308	Ups/fedex/postage	10	(290)	-96.67%	300	10	290	50
023-1206-0146-000	Transit Parts & Supplies	6,200	5,400	675.00%	800	6,070	(5,270)	13,010
023-1206-0146-311	Water/1st Aid/Kitchen Supplies	700	700	100.00%	-	730	(730)	800
	Office & Computer Supplies Total	7,560	860	12.84%	6,700	7,230	(530)	14,600
	HR & Other Admin Expenditures							
023-1206-0131-000	Advertising	8,500	5,000	142.86%	3,500	6,350	(2,850)	11,440
023-1206-0138-000	Fingerprinting Costs	-	(300)	-100.00%	300	-	300	-
023-1206-0142-000	Clothing Allowance	-	-		-	-	-	-
	HR & Other Admin Exp Total	8,500	4,700	123.68%	3,800	6,350	(2,550)	11,440
	Telephone							
023-1206-0194-000	Telephone	1,400	(440)	-23.91%	1,840	120	1,720	1,310
023-1206-0194-360	High-speed Internet Services	710	500	238.10%	210	-	210	190
	Telephone Total	2,110	60	2.93%	2,050	120	1,930	1,500
	Contract Services							
023-1206-0147-000	Professional & Contractural	2,170	(4,770)	-68.73%	6,940	3,430	3,510	2,070
023-1206-0147-301	Contract Services / Audit	-	(200)	-100.00%	200	-	200	-
023-1206-0147-314	Contract Serv/Office Machine	180	(690)	-79.31%	870	210	660	530
023-1206-0147-316	Contract Svr- Medical	600	(230)	-27.71%	830	930	(100)	850
023-1206-0147-356	Website/Ojaitrolley	20	(480)	-96.00%	500	-	500	10
023-1206-0152-000	Contract Vehicle Maintenance	31,710	21,710	217.10%	10,000	25,810	(15,810)	65,330
	Contract Services Total	34,680	15,340	79.32%	19,340	30,380	(11,040)	68,790
	Insurance							
023-1206-0126-000	General Liab Insurance	19,000	30	0.16%	18,970	18,970	-	18,970
	Insurance Total	19,000	30	0.16%	18,970	18,970	-	18,970
	Other Admin Expenses							
023-1206-0141-000	Training & Education	2,480	680	37.78%	1,800	1,450	350	50
023-1206-0141-321	Professional / Membership Dues	550	-	0.00%	550	800	(250)	570
	Other Admin Expenses Total	3,030	680	28.94%	2,350	2,250	100	620

City of Ojai
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Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Auto & Transportation Costs							
023-1206-0151-317	Vehicle Parts & Supplies	25,970	(30)	-0.12%	26,000	27,630	(1,630)	36,900
023-1206-0151-318	Vehicle Oil & Lubicants	710	(2,290)	-76.33%	3,000	2,000	1,000	860
023-1206-0151-319	Tires	1,980	(6,020)	-75.25%	8,000	2,730	5,270	8,110
023-1206-0153-000	Vehicle Fuel	44,470	(3,030)	-6.38%	47,500	51,140	(3,640)	46,930
023-1206-0155-005	Auto Mileage Reimbursements	500	400	400.00%	100	280	(180)	-
023-1206-0156-000	Vehicle Replacement Assessment	-	(15,000)	-100.00%	15,000	-	15,000	-
	Auto & Trans Costs Total	73,630	(25,970)	-26.07%	99,600	83,780	15,820	92,800
	Grant Expenses							
023-1206-0222-000	ADA Programs	24,000	-	0.00%	24,000	24,000	-	24,000
023-1206-0222-001	ADA Programs - County	24,000	-	0.00%	24,000	24,000	-	24,000
023-1206-0300-999	Central 5311 Adm Costs	128,550	(55,690)	-30.23%	184,240	184,240	-	149,250
	Grant Expenses Total	176,550	(55,690)	-23.98%	232,240	232,240	-	197,250
	Other Expenses							
023-1206-0119-000	Interest Expense	1,200	-	0.00%	1,200	160	1,040	190
	Other Expenses Total	1,200	-	0.00%	1,200	160	1,040	190
	Depreciation							
023-1206-0350-000	Land Imprvmnt Depr Exp	22,650	-	0.00%	22,650	22,650	-	22,690
023-1206-0350-001	Equip & Machinery Depr Exp	25,100	-	0.00%	25,100	25,100	-	6,300
023-1206-0350-002	Vehicle Depreciation Exp	70,000	-	0.00%	70,000	70,000	-	69,960
	Depreciation Expenditures Total	117,750	-	0.00%	117,750	117,750	-	98,950
	Capital Purchases							
023-1206-0828-001	Trolley Security Gate	-	-		-	-	-	1
023-1206-0899-001	Trolley Purchase	-	(486,530)	-100.00%	486,530	493,780	(7,250)	1
	Equipment Total	-	(486,530)	-100.00%	486,530	493,780	(7,250)	1
	Transfers							
023-1206-0900-033	Trans to Equi Replacement (33) tech	2,640	-	0.00%	2,640	4,620	(1,980)	-
023-1206-0900-033	Trans to Equi Replacement (33) veh	4,560	4,560	100.00%	-	4,560	(4,560)	4,560
	Transfer Out To Other Funds Total	7,200	4,560	172.73%	2,640	9,180	(6,540)	4,560
	Total Expenses - Fund 23	900,840	(516,830)	-36.46%	1,417,670	1,380,200	37,470	961,302
Revenues over/ (Under) Expenditures		$ (6,550)	$ (8,530)	-430.81%	$ 1,980	$ (212,620)	$ (214,600)	$ (80,712)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
	Transit Capital Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income							
024-9304-1033-000	Interest Income	$ -	$ -		$ -	$ 700	$ 700	$ 20
024-9304-1033-001	Interest Income - Prob 1B	-	-		-	-	-	$ 740
	Interest Income Total	-	-		-	700	700	760
	Total Use of Money / Property	-	-		-	700	700	760
	TDA Artc Cap GCTD							
	Equipment Replacement							
024-9305-1014-001	1B Transit Fnds /Deferred	-	(195,000)	-100.00%	195,000	195,000	-	-
024-9305-1014-010	TDA Art4 CAP GCTD-Def Rev	-	(75,000)	-100.00%	75,000	-	(75,000)	-
	Equipment Replacement Total	-	(270,000)	-100.00%	270,000	195,000	(75,000)	-
	Total Other Revenues	-	(270,000)	-100.00%	270,000	195,000	(75,000)	-
	Total Revenues - Fund 24	-	(270,000)	-100.00%	270,000	195,700	(74,300)	760
	EXPENDITURES							
	Transfer Out To Other Funds							
024-1206-0900-023	Transfer to Transit Fund (23)	-	(195,000)	-100.00%	195,000	195,000	-	-
024-1206-0900-031	Trnsf OutTo Capita Proj Fnd 31	-	(75,000)	-100.00%	75,000	-	75,000	3,325
024-1206-0900-031	Trnsf OutTo Capita Proj Fnd 31 Sec Gate	-	-		-	-	-	-
	Transfer Total	-	(270,000)	-100.00%	270,000	195,000	75,000	3,325
	Total Expenditures - Fund 24	-	(270,000)	-100.00%	270,000	195,000	75,000	3,325
Revenues over/ (Under) Expenditures		$ -	$ -		$ -	$ 700	$ 700	$ (2,565)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
	Drainage Fund							
	Revenues							
	Drainage Fees							
025-9301-1070-000	Drainage Fees	$ -	$ (12,000)	-100.00%	$ 12,000	$ -	$ (12,000)	$ 11,920
	Drainage Fees Total	-	(12,000)	-100.00%	12,000	-	(12,000)	11,920
	Total Tax Revenues	-	(12,000)	-100.00%	12,000	-	(12,000)	11,920
	Use of Money / Property							
	Interest Income							
025-9304-1033-000	Interest Income	-	-		-	200	200	270
	Interest Income Total	-	-		-	200	200	270
	Total Use of Money / Property	-	-		-	200	200	270
	Other Revenues							
025-9307-1044-999	Budgeted Use of Fund Balance	64,350	(26,950)	-29.52%	91,300	-	(91,300)	-
	Misc Refunds & Receipts Total	64,350	(26,950)	-29.52%	91,300	-	(91,300)	-
	Total Other Revenues	64,350	(26,950)	-29.52%	91,300	-	(91,300)	-
	Total Revenues - Fund 25	64,350	(38,950)	-37.71%	103,300	200	(103,100)	12,190
	EXPENDITURES							
	PW - Street Maintenance							
	Indirect OH Costs Allocation							
025-1604-0300-999	Indirect OH Costs Allocation	17,920	14,620	443.03%	3,300	4,030	(730)	17,920
	Indirect OH Costs Allocation Total	17,920	14,620	443.03%	3,300	4,030	(730)	17,920
	Transfer Out To Other Funds							
025-1604-0900-031	Transfer-Out to FD31 Drain Prj	46,430	(53,570)	-53.57%	100,000	-	100,000	-
	Transfers Total	46,430	(53,570)	-53.57%	100,000	-	100,000	-
	PW - Street Maintenance Totals	64,350	(38,950)	-37.71%	103,300	4,030	99,270	17,920
	Total Expenditures - Fund 25	64,350	(38,950)	-37.71%	103,300	4,030	99,270	17,920
Revenues over/ (Under) Expenditures		$ -	$ -		$ -	$ (3,830)	$ (3,830)	$ (5,730)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	**Description**	**FY 19-20 Adopted Budget**	**$ Change From PY Budget**	**% change From PY Budget**	**Final Budget FY 18-19**	**Projected Actual FY 18-19**	**Projected Variance FY 18-19**	**Actual FY 17-18**
	TDA Art 3 (99234) BikePedFund							
	REVENUES							
	Tax Revenues							
	Article 3 - Bike/Ped Funds							
026-9301-1094-000	Article 3 - Bike/Ped Funds	$ 800	$ 800	100.00%	$ -	$ 800	$ 800	$ 770
	Article 3 - Bike/Ped-Funds Total	800	800	100.00%	-	800	800	770
	Total Tax Revenues	800	800	100.00%	-	800	800	770
	Use of Money / Property							
	Misc Receipts & Refunds							
026-9304-1033-000	Interest Income	-	-		-	500	500	580
	Misc Receipts & Refunds Total	-	-		-	500	500	580
	Budgeted Use of Fund Balance							
026-9307-1044-999	Budgeted Use of Fund Balance	-	(107,750)	-100.00%	107,750	-	(107,750)	-
	Total	-	(107,750)	-100.00%	107,750	-	(107,750)	-
	Total Use of Money / Property	-	(107,750)	-100.00%	107,750	500	(107,250)	580
	Total Revenues - Fund 26	800	(106,950)	-99.26%	107,750	1,300	(106,450)	1,350
	EXPENDITURES							
	PW - Street Maintenance							
	Transfer Out To Other Funds							
026-1604-0900-031	Transfer-Out to FD31	-	(107,750)	-100.00%	107,750	-	107,750	98,880
	Transfer Out To Other Funds Total	-	(107,750)	-100.00%	107,750	-	107,750	98,880
	PW - Street Maintenance Totals	-	(107,750)	-100.00%	107,750	-	107,750	98,880
	Total Expenditures - Fund 26	-	(107,750)	-100.00%	107,750	-	107,750	98,880
Revenues over/ (Under) Expenditures		$ 800	$ 800	100.00%	$ -	$ 1,300	$ 1,300	$ (97,530)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Capital & Special Proj Fund							
	REVENUES							
	Transfer in From Other Funds							
031-9000-0900-010	Transfer in from Fund10/Pirie fund Def Rev	$ -	$ -		$ -	$ 48,670	$ 48,670	$ 4,760
031-9000-0900-010	Transfer in from Fund10/AB939 def rev	188,750	147,840	361.38%	40,910	105,000	64,090	-
031-9000-0900-011	Transfer in from Fund11	20,000	20,000	100.00%	-	-	-	-
031-9000-0900-022	Transfer in from Fund22	699,000	699,000	100.00%	-	-	-	303,000
031-9000-0900-024	Transfer-in frm Trans Equip FD 24	57,480	(17,520)	-23.36%	75,000	13,430	(61,570)	3,320
031-9000-0900-025	Transfer-in frm Drainage FD 25	55,000	(45,000)	-45.00%	100,000	-	(100,000)	-
031-9000-0900-026	Transfer-in frm TDA Art 3 FD 26	12,270	(143,970)	-92.15%	156,240	49,850	(106,390)	98,880
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 frm PlazaMaint F70	22,000	22,000	100.00%	-	-	-	3,750
	Transfer In From Other Funds Total	1,054,500	682,350	183.35%	372,150	223,950	(148,200)	413,710
	Total Transfer-in from Other Funds	1,054,500	682,350	183.35%	372,150	223,950	(148,200)	413,710
	Tax Revenues							
	Transient Occupancy Tax							
031-9301-1027-000	Transient Occupancy Tax	682,250	(30,250)	-4.25%	712,500	669,850	(42,650)	669,060
	Transient Occupancy Tax Total	682,250	(30,250)	-4.25%	712,500	669,850	(42,650)	669,060
	Total Tax Revenues	682,250	(30,250)	-4.25%	712,500	669,850	(42,650)	669,060
	Revenue From Other Agencies							
031-9305-1012-001	STP/Road Overlay & Rcnstrctn	310,130	310,130	100.00%	-	161,640	161,640	92,690
031-9305-1012-020	ATP Grant- Ojai/Maricopa	442,000			202,130	-	(202,130)	-
031-9305-1014-000	Prop1B/PTMISEA	200,000	143,400	253.36%	56,600	56,600	-	-
031-9305-1014-00	Misc State Grant (Prop 68)	200,000	200,000	100.00%	-	-	-	-
	Revenue from Other Agency Totals	1,152,130	893,400	345.30%	258,730	223,600	(35,130)	92,690
	Total Revenue From Other Agencies	1,152,130	893,400	345.30%	258,730	223,600	(35,130)	92,690
	Other Revenues							
	Misc Refunds & Receipts							
031-9307-1044-001	Dntn/OCA/SarzottiPicnicArea	160,000	160,000	100.00%	-	-	-	94,170
031-9307-1044-020	Project Cost Reimb. frm public	210,000	210,000	100.00%	-	58,530	58,530	33,850

City of Ojai
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031-9307-1044-100	Skate Ojai/Park Donations (OCA)	-	(103,000)	-100.00%	103,000	-	(103,000)	-
031-9307-1044-990	Budgeted Use of FB-Set up Veh Fund 33	-	(104,860)	-100.00%	104,860	-	(104,860)	-
1044	Misc Refunds & Receipts Total	370,000	162,140	78.00%	207,860	58,530	(149,330)	128,020
	Total Other Revenues	370,000	162,140	78.00%	207,860	58,530	(149,330)	128,020
	Total Revenue - Fund 31	3,258,880	1,707,640	110.08%	1,551,240	1,175,930	(375,310)	1,303,810
	EXPENDITURES							
	Transportation Fund							
	Bus Shelter Project							
031-1206-0801-002	Trolley Radio & Antennae	-	(20,000)	-100.00%	20,000	-	20,000	-
031-1206-0801-004	Trolley Stop Shelters	25,000	-	0.00%	25,000	-	25,000	-
031-1206-0801-005	Trolley Wash pad & Sound Wall	57,480	(13,430)	-18.94%	70,910	-	70,910	4,120
	Bus Shelter Project Total	82,480	(33,430)	-28.84%	115,910	-	115,910	4,120
	Transportation Fund Totals	82,480	(33,430)	-28.84%	115,910	-	115,910	4,120
	PW - Parks & Landscaping							
031-1602-0802-102	Sarzotti Picnic Area Cnpy & Pd	-	-		-	-	-	4,260
031-1062-0802-103	Sarzotti Outdoor Basketball Court	-	(150,000)		150,000	-	150,000	15,080
031-1602-0802-104	Sarzotti-Gymnastics Equip	-	-		-	10,000	(10,000)	-
031-1602-0802-105	Field #1 Light Poles	70,000	14,000	25.00%	56,000	-	56,000	-
031-1602-0802-107	OutdoorBsktbllCrt(RecFD)	275,000	275,000	100.00%	-	-	-	-
031-1602-0802-111	Libbey Park Bike Park	-	-		-	-	-	1,900
031-1602-0802-204	Boyd Center Roof	-	(22,000)	-100.00%	22,000	44,180	(22,180)	-
031-1602-0802-209	Boyd Center -Misc		(10,000)	-100.00%	10,000	-	10,000	-
031-1602-0802-302	Libbey Park/Fntn Area Harzard	40,000	40,000	100.00%	-	-	-	-
031-1602-0802-321	Libbey Park Sewer Line Pump System	17,500	-	0.00%	17,500	-	17,500	2,000
031-1602-0802-315	Libbey Park / Plygrnd Shade	20,000	20,000	100.00%	-	-	-	-
031-1602-0802-320	Libbey Park/Restrooms Remodel	212,500	192,500	962.50%	20,000	2,500	17,500	-
	PW - Parks & Landscaping Total	635,000	359,500	130.49%	275,500	56,680	218,820	23,240
	PW - Parks & Landscaping Totals	635,000	359,500	130.49%	275,500	56,680	218,820	23,240
	PW - General Maintenance							
	Bus Shelter Project							
031-1603-0801-170	Electric Main Gate & Fencing	-	(56,600)	-100.00%	56,600	2,366	54,234	-
	Bus Shelter Project Total	-	(56,600)	-100.00%	56,600	2,366	54,234	-

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	General Maintenance Projects							
031-1603-0816-150	City Hall Roof Repair	-	(40,000)	-100.00%	40,000	44,360	(4,360)	-
031-1603-0816-152	PW Lower Yard Equip Roof	-	(5,000)	-100.00%	5,000	-	5,000	-
031-1603-0816-155	Plaza Improvements	45,000	45,000	100.00%	-	-	-	-
031-1603-0816-164	Chapel Roof	-	(47,000)	-100.00%	47,000	46,860	140	-
031-1603-0816-166	Museum Gate	-	(8,000)	-100.00%	8,000	8,000	-	20,000
031-1603-0816-174	Trolley Washdown pad	-	-		-	13,430	(13,430)	-
031-1603-0816-178	City Council Chambers	7,000	4,500	180.00%	2,500	-	2,500	-
031-1603-0816-179	City Hall Arbor Repair	18,000	18,000	100.00%	-	-	-	-
031-1603-0816-300	Cemetery Master Plan	22,000	-	0.00%	22,000	-	22,000	3,750
	General Maintenance Projects Total	92,000	(41,500)	-31.09%	133,500	112,650	20,850	23,750
	PW - General Maintenance							
	Parking Lot Repair							
031-1603-0823-000	Parking Lot Repair	162,000	69,000	74.19%	93,000	250	92,750	8,540
	Parking Lot Repair Total	162,000	69,000	74.19%	93,000	250	92,750	8,540
	PW - General Maintenance Totals	254,000	(29,100)	-10.28%	283,100	115,266	167,834	32,290
	PW - Street Maintenance							
	Misc Special Project							
031-1604-0805-005	ADA Implementation Plan	-	-		-	21,800	(21,800)	-
031-1604-0805-101	Bike Trail Xing Rework	-	(22,500)	-100.00%	22,500	9,340	13,160	-
031-1604-0805-105	PdXngRpFlsh/Nrdf/Cnd/Vntra	-	(108,000)	-100.00%	108,000	1,030	106,970	-
031-1604-0805-106	Whispering Oaks Xing	-	(111,960)	-100.00%	111,960	30,810	81,150	98,400
031-1604-0805-107	Maricopa HWY Ped Xings RRFBs	-	(160,000)	-100.00%	160,000	204,980	(44,980)	5,440
031-1604-0805-310	CmpltStImplmntPlan(w/bike/ped)	-	-		-	-	-	400
031-1604-0805-	Parking Signage	-	(4,000)	-100.00%	4,000	190	3,810	-
031-1604-0805-	Sidewalk Infill	132,000	124,000	1550.00%	8,000	-	8,000	76,050
031-1604-0805-400	Grand Ave Bike Lane	10,000	-	0.00%	10,000	-	10,000	-
031-1604-0805-402	Bike Trail Bridge@FoxCnynBrrnc	47,270	-	0.00%	47,270	-	47,270	-
031-1604-0805-403	Grand Ave Sidewalk Project	-	-		-	-	-	-
	Misc Special Project Total	189,270	(282,460)	-59.88%	471,730	268,150	203,580	180,290
	Drainage Project							
031-1604-0814-001	Drainiage Study Update	55,000	-	0.00%	55,000	-	55,000	-
031-1604-0814-003	Large Drain Safety Improvement	15,000	15,000	100.00%	-	-	-	-
031-1604-0814-007	Video Inspection CMP/RCP Drain	5,000	(15,000)	-75.00%	20,000	-	20,000	-
031-1604-0814-105	PdXngE.EndArcade/CB toDrain	-	(25,000)	-100.00%	25,000	-	25,000	-
	Drainage Project Total	75,000	(25,000)	-25.00%	100,000	-	100,000	-

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	STP / Street Overlay Project							
031-1604-0817-008	Road Overlays	1,176,160	1,026,160	684.11%	150,000	131,110	18,890	1,750,190
031-1604-0817-817	Residential street overlay	-	-		-	-	-	-
031-1604-0817-905	CMAQ - Ped Xings & Improvement	-	-		-	-	-	2,620
	STP/ Street Overlay Project Total	1,176,160	1,026,160	684.11%	150,000	131,110	18,890	1,752,810
	ATP Grant Projects							
031-1604-0821-000	ATP-Programming Consultant	7,000	(5,000)	-41.67%	12,000	8,050	3,950	10,800
031-1604-0821-001	ATP-Prelim Dsgn&Outr-nongrant	80,000	45,000	128.57%	35,000	42,940	(7,940)	2,960
031-1604-0821-002	ATP - Prelim Dsgn & Outr-Grant	702,000	537,000	325.45%	165,000	60,000	105,000	-
821	ATP Grant Projects Total	789,000	577,000	272.17%	212,000	110,990	101,010	13,760
	Other Expenses							
031-1104-0119-000	Interest Expense	-	-		-	1,590	(1,590)	800
	Other Expenses Total	-	-		-	1,590	(1,590)	800
	Transfers Out							
031-1604-0900-033	Transfer out to Fund 033	-	-		-	-	-	75,830
	Transfer Out Total	-	-		-	-	-	**75,830**
	PW - Street Maintenance Totals	2,229,430	1,295,700	138.77%	933,730	511,840	421,890	2,023,490
	Capital Asset							
031-1110-0899-100	Land Purchase	-	-		-	-	-	-
	Capital Asset Total	-	-		-	-	-	-
	Total Expenditures - Fund 31	3,200,910	1,592,670	99.03%	1,608,240	683,786	924,454	2,083,140
	Revenues over/ (Under) Expenditures	$ 57,970	$ 114,970	-201.70%	$ (57,000)	$ 492,144	$ 549,144	$ (779,330)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Parks Acquisition Fund							
	REVENUES							
	Tax Revenues							
	Parks Acq Fee							
032-9301-1068-000	Parks Acq Fee	$ -	$ -		$ -	$ -	$ -	$ 490
	Totals	-	-		-	-	-	490
	Total Tax Revenues	-	-		-	-	-	490
	Use of Money / Property							
	Interest Income							
032-9304-1033-000	Interest Income	-	-		-	16	20	20
	Interest Income Total	-	-		-	16	20	20
	Total Use of Money / Property	-	-		-	16	20	20
	Total Revenues - Fund 32	-	-		-	16	20	510
	EXPENDITURES							
	Parks Acquisition Fund							
	Sarz Park Master Plan							
	Contract Services							
032-1550-0147-000	Sarzotti Park Master Plan	-	(4,000)	-100.00%	4,000	-	4,000	550
	Sarzotti Park Master Plan Total	-	(4,000)	-100.00%	4,000	-	4,000	550
	Total Expenditures - Fund 32	-	(4,000)	-100.00%	4,000	-	4,000	550
	Revenues over/ (Under) Expenditures	$ -	$ 4,000	-100.00%	$ (4,000)	$ 16	$ 4,020	$ (40)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Equipment Replacement Fund							
	REVENUES							
	Transfer in From Other Funds							
033-9000-0900-031	Transfer from 031	$ -	$ -		$ -	$ -	$ -	$ 75,830
	Transfer in From Other Funds Total	-	-		-	-	-	75,830
	Total Transfer in From Other Funds	-	-		-	-	-	75,830
	Transfer in From Other Funds							
	Transfer Out To Other Funds							
033-9001-0900-010	Vehicle Repl Transfer Fnd 10	60,000	(5,900)	-8.95%	65,900	65,900	-	67,480
033-9001-0900-023	Vehicle Repl Transfer Fnd 23	2,640	-	0.00%	2,640	2,640	-	2,640
	Transfer Out To Other Funds Total	62,640	(5,900)	-8.61%	68,540	68,540	-	70,120
	Transfer in From Other Funds-Veh	62,640	(5,900)	-8.61%	68,540	68,540	-	70,120
	Equip & IT Reserve Transfr							
033-9002-0900-010	Transfer from Fund 010 (tech Fund)	38,520	500	1.32%	38,020	58,020	20,000	38,500
033-9002-0900-011	Transfer from 011 (tech Fund)	20,000	20,000	100.00%	-	12,580	12,580	-
033-9002-0900-023	Transfer from 023 (tech Fund)	1,480	(500)	-25.25%	1,980	1,980	-	1,920
	Tranfer from Other Funds Total	60,000	20,000	50.00%	40,000	72,580	32,580	40,420
	Total Equip & IT Reserve Transfr	60,000	20,000	50.00%	40,000	72,580	32,580	40,420
	Use of Money / Property							
033-9304-1033-000	Interest Income	-	-		-	930	930	1,370
033-9307-1044-000	Proceeds from Sale of Assets	-	-		-	-	-	-
033-9307-1044-999	Budgetd Use of Fund Balance	67,750	67,750	100.00%	-	-	-	-
	Total Use of Money/Property Total	67,750	67,750	100.00%	-	930	930	1,370
	Totals Use of Money / Property	67,750	67,750	1	-	930	930	1,370
	Revenue From Other Agencies							
	State Grants							
033-9305-1012-100	Misc Grant Revenues	-	-		-	670	670	37,660
	State Grants Total	-	-		-	670	670	37,660
	Revenue From Other Agencies	-	-		-	670	670	37,660
	Total Revenues - Fund 33	190,390	81,850	75.41%	108,540	142,720	34,180	225,400

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	EXPENDITURES							
	City Council Department							
	Equipment							
033-1101-0899-200	Tools & Equipment	20,000	-	0.00%	20,000	12,580	7,420	-
	Equipment Total	20,000	-	0.00%	20,000	12,580	7,420	-
	City Council Department Totals	20,000	-	0.00%	20,000	12,580	7,420	-
	Nondepartmental Department							
	Equipment							
033-1110-0899-200	Equipment City Wide	3,750	3,750	100.00%	-	-	-	-
	Equipment	3,750	3,750	100.00%	-	-	-	-
	Finance Department	3,750	3,750	100.00%	-	-	-	-
	Planning Department							
	Equipment							
033-1401-0899-200	Software implementation	-	(700)	-100.00%	700	-	700	17,400
	Equipment Total	-	(700)	-100.00%	700	-	700	17,400
	Planning Department Totals	-	(700)	-100.00%	700	-	700	17,400
	Public Works							
	Equipment							
033-1601-0899-100	Vehicle purchases	105,800	105,800	100.00%	-	98,170	(98,170)	3,750
033-1601-0899-110	Generators & AC	-	(4,000)	-100.00%	4,000	-	4,000	-
033-1601-0899-121	Electric Vehicle Charging Stat	-	-		-	1,010	(1,010)	19,200
033-1601-0899-210	Landscapint & Yard Equip (Electric Tools)	-	-		-	5,950	(5,950)	57,130
	Totals	105,800	101,800	2545.00%	4,000	105,130	(101,130)	80,080
	Public Works Totals	105,800	101,800	2545.00%	4,000	105,130	(101,130)	80,080
	PW - IT							
	Equipment							
033-1801-0899-301	IT Servers & Hardware	11,000	(3,500)	-24.14%	14,500	15,270	(770)	7,630
033-1801-0899-302	IT PW Computers	16,800	14,600	663.64%	2,200	-	2,200	1,260
033-1801-0899-303	IT Network & Server Room	17,500	(4,500)	-20.45%	22,000	10,370	11,630	1,850
	Equipment Total	45,300	6,600	17.05%	38,700	25,640	13,060	10,740
	PW - IT Totals	45,300	6,600	17.05%	38,700	25,640	13,060	10,740

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Computer Supplies R&M							
033-1801-0144-000	City-Wide Software R&M/Update	-	(5,200)	-100.00%	5,200	3,210	1,990	-
	Computer Supplies R&M Total	-	(5,200)		5,200	3,210	1,990	-
	Total Expenditures - Fund 33	171,100	102,500	149.42%	68,600	146,560	(77,960)	108,220
	Revenues over/ (Under) Expenditures	$ 19,290	$ (20,650)	-51.70%	$ 39,940	$ (3,840)	$ (43,780)	$ 117,180

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Street Lighting Fund							
	Revenues							
	Use of Money / Property							
	Interest Income							
050-9304-1033-000	Interest Income	$ -	$ -		$ -	$ 300	$ 300	$ 360
	Budgeted Use of Funds	-	(7,640)	-100.00%	7,640	-	(7,640)	$ -
	Use of Money / Property Total	-	(7,640)	-100.00%	7,640	300	(7,340)	360
	Total Use of Money / Property	-	(7,640)	-100.00%	7,640	300	(7,340)	360
	Transfer-in from Other Funds							
050-9307-1045-010	Transfer-in/GF Assessment(10)	1,460	-	0.00%	1,460	1,460	-	1,460
050-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	6,350	-	0.00%	6,350	6,350	-	6,350
	Transfer In From Other Funds Total	7,810	-	0.00%	7,810	7,810	-	7,810
	Total Other Revenues	7,810	(3,820)	-32.85%	11,630	7,810	(3,820)	7,810
	Special Assessment							
1077	Street Lighting Assessment							
050-9308-1077-000	Street Lighting Assessment	47,350	(770)	-1.60%	48,120	46,180	(1,940)	47,760
050-9308-1077-107	Admin Cost / Ventura County	(1,200)	-	0.00%	(1,200)	(1,080)	120	(1,040)
050-9308-1077-201	Street Lighting - Interest App	-	-		-	-	-	120
050-9308-1077-411	Overlay District (3) Assessmen	47,140	10	0.02%	47,130	44,750	(2,380)	45,560
	Street Lighting Assessment Total	93,290	(760)	-0.81%	94,050	89,850	(4,200)	92,400
	Total Special Assessment	93,290	(760)	-0.81%	94,050	89,850	(4,200)	92,400
	Total Revenues - Fund 50	101,100	(12,220)	-10.78%	113,320	97,960	(15,360)	100,570
	EXPENDITURES							
	PW - General Maintenance							
	Street Lighting Electricity							
050-1603-0162-000	Street Lighting Electricity	-	-		-	-	-	-
	Street Lighting Electricity Total	-	-		-	-	-	-
	PW - General Maintenance Totals	-	-		-	-	-	-

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	PW - Street Maintenance							
	Interest Expense							
050-1604-0119-000	Interest Expense	-	(2,100)	-100.00%	2,100	-	2,100	-
	Interest Expense Total	-	(2,100)	-100.00%	2,100	-	2,100	-
	Contractual Services							
050-1604-0147-000	Contractual Services	-	(43,900)	-100.00%	43,900	-	43,900	-
	Contractual Services Total	-	(43,900)	-100.00%	43,900	-	43,900	-
	Street Lighting Electricity							
050-1604-0162-000	Street Lighting Electricity	64,000	14,390	29.01%	49,610	53,190	(3,580)	63,460
	Street Lighting Electricty Total	64,000	14,390	29.01%	49,610	53,190	(3,580)	63,460
	Indirect OH Costs Allocation							
050-1604-0300-999	Indirect OH Costs Allocation	11,100	(2,790)	-20.09%	13,890	12,730	1,160	11,320
	Indirect OH Costs Allocation Total	11,100	(2,790)	-20.09%	13,890	12,730	1,160	11,320
	PW - Street Maintenance Totals	75,100	(34,400)	-31.42%	109,500	65,920	43,580	74,780
	Total Expenditures - Fund 50	75,100	(34,400)	-31.42%	109,500	65,920	43,580	74,780
	Revenues over/ (Under) Expenditures	$ 26,000	$ 22,180	580.63%	$ 3,820	$ 32,040	$ (28,220)	$ 25,790

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
		Adopted Budget			**Prior & Current Year Information**			
	Library Special Tax Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income							
051-9304-1033-000	Interest Income	$ -	$ -		$ -	$ 90	$ 90	$ 140
	Interest Income Total	-	-		-	90	90	140
	Total Use of Money / Property	-	-		-	90	90	140
	Special Assessment							
	Library Special Tax							
051-9308-1075-000	Libraryspecial Tax	110,000	(2,300)	-2.05%	112,300	109,030	(3,270)	113,000
051-9308-1075-107	Admin Cost / Ventura County	(840)	(60)	7.69%	(780)	(840)	(60)	(820)
051-9308-1075-201	Library Tax - Interest Appt	-	(100)	-100.00%	100	-	(100)	150
	Library Special Tax Total	109,160	(2,460)	-2.20%	111,620	108,190	(3,430)	112,330
	Total Special Assessment	109,160	(2,460)	-2.20%	111,620	108,190	(3,430)	112,330
	Total Revenues - Fund 51	109,160	(2,460)	-2.20%	111,620	108,280	(3,340)	112,470
	EXPENDITURES							
	Library Special Tax Fund							
	Library Services							
051-1203-0210-000	Library Services	106,000	-	0.00%	106,000	106,000	-	106,000
051-1203-0300-999	Indirect OH Costs Allocation	3,160	(2,460)	-43.77%	5,620	5,620	-	5,620
	Library Services Total	109,160	(2,460)	-2.20%	111,620	111,620	-	111,620
	Total Expenditures - Fund 51	109,160	(2,460)	-2.20%	111,620	111,620	-	111,620
	Revenues over/ (Under) Expenditures	$ -	$ -		$ -	$ (3,340)	$ 3,340	$ 850

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Plaza Maintenance Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income							
052-9304-1033-101	Farmer's Market Rental	$ 2,600	$ -	0.00%	$ 2,600	$ 2,600	$ -	$ 2,550
	Interest Income Total	2,600	-	0.00%	2,600	2,600	-	2,550
	Total Use of Money / Property	2,600	-	0.00%	2,600	2,600	-	2,550
	Other Revenues							
	Transfer-in from Other Funds							
052-9307-1045-010	Transfer-in/GF/Assessment (10)	33,470	(19,530)	-36.85%	53,000	35,150	(17,850)	35,150
052-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	17,000	17,000	100.00%	-	17,850	17,850	17,850
	Transfer in From Other Funds Total	50,470	(2,530)	-4.77%	53,000	53,000	-	53,000
	Total Other Revenues	50,470	(2,530)	-4.77%	53,000	53,000	-	53,000
	Special Assessment							
	Plaza Maintenance Assessment							
052-9308-1078-000	Plaza Maintenance Assessment	144,790	(33,470)	-18.78%	178,260	142,340	(35,920)	146,590
052-9308-1078-107	Admin Cost / Ventura County	(370)	-	0.00%	(370)	(370)	-	(380)
052-9308-1078-201	Plaza Maint - Interest Appt	-	-		-	-	-	160
	Plaza Maintenance Assessment Total	144,420	(33,470)	-18.81%	177,890	141,970	(35,920)	146,370
	Total Special Assessment	144,420	(33,470)	-18.81%	177,890	141,970	(35,920)	146,370
	Total Revenues - Fund 52	197,490	(36,000)	-15.42%	233,490	197,570	(35,920)	201,920
	EXPENDITURES							
	Plaza Maintenance							
	Salaries - Regular							
052-1606-0011-000	Salaries - Regular	31,940	1,760	5.83%	30,180	31,310	(1,130)	32,660
	Salaries - Regular Total	31,940	1,760	5.83%	30,180	31,310	(1,130)	32,660
	Fringe Benefits							
052-1606-0021-001	Pers/retirement	4,640	10	0.22%	4,630	4,550	80	4,920
052-1606-0021-002	Social Security	1,730	40	2.37%	1,690	1,700	(10)	1,860
052-1606-0021-003	Icma	320	(20)	-5.88%	340	310	30	380
052-1606-0021-004	Unemployment	80	(50)	-38.46%	130	80	50	90
052-1606-0021-005	Workers Comp Insurance	1,680	(440)	-20.75%	2,120	1,650	470	2,110

City of Ojai
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		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
052-1606-0021-006	Health Insurance	7,160	1,010	16.42%	6,150	7,020	(870)	6,660
052-1606-0021-007	Life Insurance	50	-	0.00%	50	50	-	50
052-1606-0021-009	Dental Insurance	320	20	6.67%	300	310	(10)	320
052-1606-0021-011	Vision Insurance	50	-	0.00%	50	50	-	50
052-1606-0021-012	Medicare	440	20	4.76%	420	430	(10)	460
	Fringe Benefits Total	16,470	590	3.72%	15,880	16,150	(270)	16,900
	Interest Expense							
052-1606-0119-000	Interest Expense	500	-	0.00%	500	520	(20)	550
	Interest Expense Total	500	-	0.00%	500	520	(20)	550
	Other Material & Supplies							
052-1606-0146-000	Plaza Maint. Parts & Supplies	6,000	600	11.11%	5,400	4,630	770	6,440
	Other Material & Supplies Total	6,000	600	11.11%	5,400	4,630	770	6,440
	Contract Services							
052-1606-0147-000	Contr Srv /Professional Srv	40,000	39,940	66566.67%	60	21,720	(21,660)	2,060
052-1606-0147-150	Contract Services/ Janitorial	14,000	6,050	76.10%	7,950	7,440	510	10,280
052-1606-0147-200	Contract Services	5,000	2,320	86.57%	2,680	7,760	(5,080)	3,070
052-1606-0147-315	Contract Services / Restroom	-	(210)	-100.00%	210	710	(500)	-
	Contract Services Total	59,000	48,100	441.28%	10,900	37,630	(26,730)	15,410
	Electricity							
052-1606-0191-000	Electricity	6,190	(870)	-12.32%	7,060	4,280	2,780	5,300
	Electricity Total	6,190	(870)	-12.32%	7,060	4,280	2,780	5,300
	Water							
052-1606-0193-000	Water	5,500	(2,140)	-28.01%	7,640	4,020	3,620	5,420
	Water Total	5,500	(2,140)	-28.01%	7,640	4,020	3,620	5,420
	Sewer Service							
052-1606-0196-000	Sewer Service	1,450	-	0.00%	1,450	1,380	70	1,380
	Sewer Service Total	1,450	-	0.00%	1,450	1,380	70	1,380
	Indirect OH Costs Allocation							
052-1606-0300-999	Indirect OH Costs Allocation	16,580	(6,660)	-28.66%	23,240	21,300	1,940	27,660
	Indirect OH costs Allocation Total	16,580	(6,660)	-28.66%	23,240	21,300	1,940	27,660
	Total Expenditures - Fund 52	143,630	41,380	40.47%	102,250	121,220	(18,970)	111,720
	Revenues over/ (Under) Expenditures	$ 53,860	$ (77,380)	-58.96%	$ 131,240	$ 76,350	$ (54,890)	$ 90,200

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	Cemetery Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income							
070-9304-1033-000	Interest Income	$ -	$ -		$ -	$ 620	$ 620	$ 800
	Interest Income Total	-	-		-	620	620	800
	Total Use of Money / Property	-	-		-	620	620	800
	Charges For Current Services							
	Cemetery Plot Sales							
070-9306-1039-000	Cemetery Plot & Urn Sales	-	(12,000)	-100.00%	12,000	(2,270)	(14,270)	16,250
070-9306-1039-010	Cemetery Endowment Fund Rcpt	2,000	-	0.00%	2,000	200	(1,800)	2,570
070-9306-1039-020	Cemetery Interment	3,500	-	0.00%	3,500	2,770	(730)	5,610
070-9306-1039-030	Cemetery Marker Setting	500	-	0.00%	500	1,200	700	1,900
	Cemetery Plot Sales Total	6,000	(12,000)	-66.67%	18,000	1,900	(16,100)	26,330
	Total Charges For Current Services	6,000	(12,000)	-66.67%	18,000	1,900	(16,100)	26,330
	Other Revenues							
	Misc Refunds & Receipts							
070-9307-1044-999	Budgeted Use of Fund Balance	12,180	12,180	100.00%	-	-	-	-
	Misc Refunds & Receipts Total	12,180	12,180	100.00%	-	-	-	-
	Total Other Revenues	12,180	12,180	100.00%	-	-	-	-
	Total Revenues - Fund 70	18,180	180	1.00%	18,000	2,520	(15,480)	27,130
	EXPENDITURES							
	Salaries - Regular							
070-1603-0011-000	Salaries - Regular	6,770	1,220	21.98%	5,550	6,770	(1,220)	10,400
070-1603-0011-001	Salaries - Reg/comp Absence	-	-		-	-	-	-
070-1603-0015-000	Salaries - Overtime	-	-		-	-	-	130
	Salaries - Regular Total	6,770	1,220	21.98%	5,550	6,770	(1,220)	10,530
	Fringe Benefits							
070-1603-0021-001	Pers/retirement	950	940	9400.00%	10	950	(940)	4,960
070-1603-0021-002	Social Security	370	30	8.82%	340	370	(30)	600
070-1603-0021-003	Icma	80	10	14.29%	70	80	(10)	140
070-1603-0021-004	Unemployment	10	10	100.00%	-	10	(10)	30

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
070-1603-0021-005	Workers Comp Insurance	370	(110)	-22.92%	480	370	110	470
070-1603-0021-006	Health Insurance	1,460	470	47.47%	990	1,460	(470)	1,900
070-1603-0021-007	Life Insurance	10	-	0.00%	10	10	-	20
070-1603-0021-008	Disability Insurance	-	(40)	-100.00%	40	-	40	-
070-1603-0021-009	Dental Insurance	70	10	16.67%	60	70	(10)	100
070-1603-0021-011	Vision Insurance	10	-	0.00%	10	10	-	20
070-1603-0021-012	Medicare	90	10	12.50%	80	90	(10)	150
070-1606-0021-016	PERS Unfunded Liability	-	(1,150)	-100.00%	1,150	-	1,150	-
	Fringe Benefits Totla	3,420	180	5.56%	3,240	3,420	(180)	8,390
	Contract Services							
070-1603-0145-100	Miscellaneous Expenditures	500	500	100.00%	-	130	(130)	1,430
070-1603-0147-000	Clean-up Tree Maint/Watering	500	400	400.00%	100	960	(860)	20
070-1603-0147-303	Contractual Services - Other	900	-	0.00%	900	1,090	(190)	630
	Contract Services Total	1,900	900	90.00%	1,000	2,180	(1,180)	2,080
	Cemetery Maintenance							
070-1603-0163-000	Cemetery Maintenance	1,500	-	0.00%	1,500	70	1,430	630
	Cemetery Maintenance Total	1,500	-	0.00%	1,500	70	1,430	630
	Water							
070-1603-0193-000	Water	480	-	0.00%	480	400	80	500
	Water Total	480	-	0.00%	480	400	80	500
	Indirect OH Costs Allocation							
070-1603-0300-999	Indirect OH Costs Allocation	3,860	670	21.00%	3,190	3,190	-	2,570
	Indirect OH Costs Allocation Total	3,860	670	21.00%	3,190	3,190	-	2,570
	Depreciation Expenditures							
070-1603-0350-003	Land Improvement Depr Exp	250	-	0.00%	250	250	-	240
	Depreciation Expenditures Total	250	-	0.00%	250	250	-	240
	Transfer Out To Other Funds							
070-1603-0900-031	TransferOut-Capital Proj Fd31	-	-		-	740	(740)	3,750
	Transfer Out To Other Funds Total	-	-		-	740	(740)	3,750
	PW - General Maintenance Totals	18,180	2,970	19.53%	15,210	17,020	(1,810)	28,690
	Total Expenses - Fund 70	18,180	2,970	19.53%	15,210	17,020	(3,210)	28,690
	Revenues over/ (Under) Expenses	$ -	$ (2,790)	-100.00%	$ 2,790	$ (14,500)	$ (18,690)	$ (1,560)

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

Account Number	Description	Adopted Budget: FY 19-20 Adopted Budget	Adopted Budget: $ Change From PY Budget	Adopted Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 18-19	Prior & Current Year Information: Projected Actual FY 18-19	Prior & Current Year Information: Projected Variance FY 18-19	Prior & Current Year Information: Actual FY 17-18
	RDA Successor Agency							
	REVENUES							
	RDA Tax Increments							
	Property Tax							
190-9701-1010-101	RDA Property Tax Trust Fund	$ 392,520	$ 740	0.19%	$ 391,780	$ 368,820	$ (22,960)	$ 386,400
	Property Tax Total	392,520	740	0.19%	391,780	368,820	(22,960)	386,400
	Total RDA Tax Increments	392,520	740	0.19%	391,780	368,820	(22,960)	386,400
	RDA Use of Money / Property							
	Interest Income							
190-9704-1033-000	Interest Income	-	-		-	1,440	1,440	1,160
	Interest Income Total	-	-		-	1,440	1,440	1,160
	Total RDA Use of Money / Property	-	-		-	1,440	1,440	1,160
	Total Revenues - Fund 190	392,520	740	0.19%	391,780	370,260	(21,520)	387,560
	EXPENDITURES							
	Interest Expense							
190-1901-0119-000	Lease Expense	40,000	40,000	100.00%	-	-	-	41,210
	Interest Expense Total	40,000	40,000	100.00%	-	-	-	41,210
	Lease Expense							
190-1901-0134-000	Lease Expense	27,000	230	0.86%	26,770	26,770	-	26,320
	Lease Expense Total	27,000	230	0.86%	26,770	26,770	-	26,320
	Loan Payment To City Of Ojai							
190-1901-0135-000	Loan Payment To City Of Ojai	292,010	-	0.00%	292,010	292,010		-
190-1901-0135-132	Loan Payment To Housing Fund	73,000	-	0.00%	73,000	73,000	-	-
	Totals	365,010	-	0.00%	365,010	365,010	-	-
	RDA Capital Project Fund Totals	432,010	40,230	10.27%	391,780	391,780	-	67,530
	Total Expenditures - Fund 190	432,010	40,230	10.27%	391,780	391,780	-	67,530
	Revenues over/ (Under) Expenditures	$ (39,490)	$ (39,490)	(0)	$ -	$ (21,520)	$ 21,520	$ 320,030

City of Ojai
FY 19-20 Adopted Budget Detail Worksheet

		Adopted Budget			Prior & Current Year Information			
Account Number	Description	FY 19-20 Adopted Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 18-19	Projected Actual FY 18-19	Projected Variance FY 18-19	Actual FY 17-18
	RDA Successor Agency LM Housing Fund							
	REVENUES							
	RDA Use of Money / Property							
	Interest Income							
192-9704-1033-000	Interest Income	$ -	$ -		$ -	$ 820	$ 820	$ 990
	Interest Income Total	-	-		-	820	820	990
	Total RDA Use of Money / Property	-	-		-	820	820	990
	Misc Refunds & Receipts							
192-9707-1044-000	Misc Refunds & Receipts	-	-		-	-	-	-
	Budgeted Use of Fund Balance	203,070	310	0.15%	202,760	-	(202,760)	-
	Misc Refunds & Receipts Total	203,070	310	0.15%	202,760	-	(202,760)	-
	Total RDA Misc Receipts & Refunds	203,070	310	0.15%	202,760	-	(202,760)	-
	Total Revenues - Fund 191	203,070	310	0.15%	202,760	820	(201,940)	990
	EXPENDITURES							
	RDA - Housing Rehab Project							
192-1903-0196-000	Sewer srv charge (408 N Montg)	200,000	-	0.00%	200,000	54,100	(145,900)	-
192-1903-0300-999	Indirect OH Costs Allocation	870	310	55.36%	560	560	-	870
192-1903-0897-930	Sewer srv charge (408 N Montg)	2,200	-	0.00%	2,200	2,100	(100)	2,110
	Indirect OH Costs Allocation Total	203,070	310	0.15%	202,760	56,760	(146,000)	2,980
	RDA - Low Mod Housing Fund Totals	203,070	310	0.15%	202,760	56,760	(146,000)	2,980
	Total Expenditures - Fund 191	203,070	310	0.15%	202,760	56,760	(146,000)	2,980
Revenues over/ (Under) Expenditures		$ -	$ -		$ -	$ (55,940)	$ (347,940)	$ (1,990)

Section I

Capital Improvement Plan

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

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

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

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

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

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

City of Ojai

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

		Projected				
	Priority	**FY 18-19**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**
		$	**$**	**$**	**$**	**$**
Project Name						
Non Fund 31/TOT Funding:						
STP Grant - Collector/Arterial Overlays		-	-	-	-	-
AB939 Rubber AC Funding (up to 10%)		-	173,750	-	84,410	-
Gas Tax (HUTA, inc SB1)		-	699,000	-	588,040	-
Road Overlays -see Multi Year Plan (inc design/QA)	A	131,120	303,410	40,000	700,000	40,000
Road Overlay & Reconstruction Total:	A	**131,120**	**1,176,160**	**40,000**	**1,372,450**	**40,000**
Parks						
Libbey Park						
Remodel Restrooms		2,500	212,500	212,500	-	-
Turf Hill - expanded w/new artifical turf		-	-	-	12,000	-
Sewer Line Pump System	B	-	17,500	17,500	-	-
Pergola timber replacement	B	-	40,000	-	-	-
Libbey Bowl Shade	*done*	-	20,000	-	-	5,000
Boyd Center/Martin Gym:						
Boyd Roof - Flat Section	A	*22,000*	-	-	-	-
Boyd Roof - Steep Section		-	-	55,000	-	-
Gymnastics Equipment	*B*	10,000	-	-	-	-
Gym Roof		44,180	-	-	60,000	-
Sarzotti Park						
Picnic area canopy & pad	done	-	-	-	-	-
Field #1 Light Poles	B	-	70,000	-	-	-
Outdoor Basketball/Futsal Court (no lights)	A	-	275,000	-	-	-
Ball Fields Renovation		-	-	-	-	40,000
Rehab Gym Floor	done	-	-	-	-	15,000
New Playground (no CDBG)		-	-	-	25,000	155,000
Parks Total:		**78,680**	**635,000**	**285,000**	**97,000**	**215,000**
Complete Streets:						
Bryant Industrial Area Plan - Pearl St. Extension		-	-	-	1,500,000	-
TDA Art 3 Grant - Bike/Ped Improvements						
Bike Trail Xings Safety Imp (TDA+AB939) [FY13/14 TDA]	A	*9,340*	-	-	-	-
Grand Ave Bike & InterX Improvement [FY14/15 TDA]	B	-	10,000	60,000	50,000	-
Complete Streets Master Plan	*done*	-	-	-	-	-
Bike Lane Striping		-	-	20,000	20,000	-
RRFBs:						
Whisp Oaks Ped Xing/Ojai Ave [FY15/16 TDA]	A	30,810	-	-	-	-
NHS/Maricopa Ped Xings RRFBs	A	204,980	-	-	-	-
Canada/Blanche/Park RRFBs	A	1,030	-	-	-	-
Arcade (E. End)/Montgomery RRFBs	B/C	-	-	70,000	-	-
ADA Implementation Plan (see Fund 10)	*partial*					
ADA - Implement Facilities (in paving/TDA Art3)		21,800	-	-	-	-
ADA Sidewalk Fix - S. Montgomery at Agave Maria	*done*	-	132,000	-	-	-

City of Ojai

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

		Projected				
	Priority	**FY 18-19**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**
		$	**$**	**$**	**$**	**$**
Bike Trail Bridge at Fox Canyon Barranca	C	-	47,273	74,450	-	-
ATP - Programming Consultant	A	8,050	7,000	7,000	7,000	-
ATP - Prelim Design & Outreach	A	32,940	10,000	10,000	-	-
ATP - NEPA & ROW	A	-	45,000	45,000	-	-
ATP - Design Suport/Review	A	10,000	25,000	20,000	25,000	-
ATP - Demonstration ($430k grant)	A	-	442,000	10,000	-	-
ATP - PS&E ($330k grant)	A	60,000	260,000	10,000	-	-
ATP - Construction ($2.5M grant)(1/2021 CTC Approv.)	A	-	-	350,000	1,300,000	850,000
Parking Signage (wayfinding)		190	-	-	-	-
Complete Street Total:		**379,140**	**978,273**	**676,450**	**2,902,000**	**850,000**
Parking Lot Maintenance						
W. Libbey Lot (W of fountain)	*done*	-	8,000	-	-	-
Signal/Matillija (Rainbow Br)	*done*	-	10,000	-	-	-
Matillija/Aliso (Farmers Mkt)	*done*	-	-	12,000	-	-
Lower Libbey (mill/fill)	B	-	65,000	-	-	-
Plaza Alley (S. of Matillija, N of Chevron)	*done*	-	-	5,000	-	-
Plaza (S. of Matillija)	*done*	-	8,000	-	-	-
Signal St. leased lot (adjacent to PO)	B	-	6,000	-	-	-
Police Dept	B	-	8,000	-	-	-
Sarzotti - north lot	*done*	-	-	-	-	8,000
Sarzotti - south lot	*done*	-	-	-	-	8,000
Park n ride	B	-	-	10,000	-	-
PW Yard - upper/lower parking lots	B	-	35,000	-	-	-
PW Yard - steep drive		250	-	-	30,000	-
Rotary Park		-	12,000	-	-	-
Matillija/Aliso (Farm Mkt -north)		-	-	-	12,000	-
Plaza (alley to restrooms)		-	10,000	-	-	-
Parking Lots Total:		**250**	**162,000**	**27,000**	**42,000**	**16,000**
Facilities						
Museum						
New Walk Thru Gates (Ojai Ave and Blanche)	A	8,000	-	-	-	-
Chapel Roof	C	-	-	-	32,000	-
West section, low slope roof (steep ok)	A	*46,860*	-	-	-	-
HVAC - [consider ops budget $8k/year]	A	-	-	-	22,000	-
City Hall						
Roof Fix (easterly portion, plus portico)	A	*44,360*	-	-	-	-
Council Dais	B	-	3,000	-	-	-
Chamber Curtains		-	4,000	-	-	-
Replace Rugs		-	-	50,000	40,000	-
Replace Front Arbor		-	18,000	-	-	-
Public Works Yard						
Trash Enclosure Roof for Lower Yard (NPDES)	C	-	-	50,000	5,000	40,000
Upper Yard Crew Roof - Replace		-	-	-	14,000	6,000
Lower Yard Equipment Roof		-	-	-	-	-
Cemetary Master Plan		-	22,000	-	-	-
Police Dept						
Police Dept - Paint Trim/arbor		-	-	-	13,000	-
HVAC w Roof		-	-	30,000	30,000	-
Arcade						
Paint Arcade (out&inside)		-	45,000	-	-	-
Roof		-	-	-	55,000	-
Facilities Total:		**99,220**	**92,000**	**130,000**	**211,000**	**46,000**

City of Ojai

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

	Priority	Projected FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
		$	$	$	$	$
Drainage (Fund 25)						
Sierra Water Study		**36,590**	**-**	**-**	**-**	**-**
Drainage Study Update (last was 1979)	B	-	55,000	-	-	-
Video Inpsection CMP/RCP Drains	B	-	5,000	-	-	-
Repair CMP/RCP per video Inspect	B	-	-	-	150,000	-
Concrete floor end 54" ACMP (under Arcade)	*done*	-	-	-	20,000	-
Re-Line Arcade 54" ACMP	C	-	-	-	40,000	-
Trash Excluders (30 total, 3/yr for 10 yrs, end FY2030)	*partial*	-	15,000	12,000	12,000	10,000
Drainage Total:		**36,590**	**75,000**	**12,000**	**222,000**	**10,000**
Transit (Fund 24)						
Electric Main Gate & Fencing/Security	A	56,600	-	-	-	-
Washdown Pad/Paving(GCTD/Art 4 Cap Funds)	B	13,430	57,480	-	-	-
Auto Voice Annunciator (GCTD/Art 4 Cap Funds)	B	20,000	-	-	-	-
Trolley Stop - Addt'l & Improvements (CMAQ)	C	-	25,000	112,500	87,500	-
Transit total:		**90,030**	**82,480**	**112,500**	**87,500**	**-**
Transfers to Other Funds & Interest						
Interest		1,590	-	-	-	-
Equipment total:		**1,590**	**-**	**-**	**-**	**-**
Total Expenses:		**816,620**	**3,200,913**	**1,282,950**	**4,933,950**	**1,177,000**
Revenue Source:						
Fund 31 - General Revenues						
TOT Revenue		669,850	682,250	695,900	709,820	700,530
Subtotal- Fund 31		**669,850**	**682,250**	**695,900**	**709,820**	**700,530**
Transfer from Other Funds:						
Libbey Bowl Fund (11)		-	20,000	-	-	-
Transit Capital Fund (24)		13,430	57,480	-	105,000	-
General Fund - AB939 (Deferred Revenue)		105,000	188,750	62,000	171,410	120,000
Transfer from GF - Pub Art		7,000	-	-	-	-
Drainage Fund (25)		-	55,000	-	210,000	-
Gas Tax Fund (22)		-	699,000	-	588,040	-
Traff Mitig Fund (010 Def Rev)		48,670	-	-	-	-
General Fund		-	-	75,340	-	-
Misc Funds		58,530	432,000	-	1,530,000	-
Subtotal Transfers:		**232,630**	**1,452,230**	**137,340**	**2,604,450**	**120,000**
Other Income						
Donation		-	**160,000**	125,000	70,000	105,000
Total Other Income		**-**	**160,000**	**125,000**	**70,000**	**105,000**
Grants:						
Prop 68/Rec Dept		-	200,000	-	-	-
CalRecycle Bev Grant		-	-	32,850	-	-
TDA Art 3 Grant		49,850	12,270	41,450	25,000	-
CMAQ/ATP/STP Grant		167,000	752,130	522,600	1,377,470	850,000
Prop 1B Grant		56,600	-	-	-	-
Subtotal Grants:		**273,450**	**964,400**	**596,900**	**1,402,470**	**850,000**
Total Revenue:		1,175,930	3,258,880	1,555,140	4,786,740	1,775,530
Exp		816,620	3,200,913	1,282,950	4,933,950	1,177,000
Net revenue (loss)		359,310	57,967	272,190	(147,210)	598,530

City of Ojai - Equipment Replacement 5-Year Plan

Fund 33 Equipment Replacement Summary

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

Fund 33 - IT, VEHICLE & EQUIPMENT Replacement Plan

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

Fund 33 - IT, VEHICLE & EQUIPMENT Replacement Plan

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

City of Ojai

Annual Vehicle Replacement Reserve

As of 6-30-19

Year Placed in Service	Vehicle Year	Make	Model	Unit #	Vehicle ID	License	Value	Location	Department		Est. Replacement Cost	Estimated Rep Year	Expected Service Life	Annual Rate
			Vehicle Inventory								**Replacement**			
City Hall														
2016	2016	Ford	Fusion	506			$ 20,000	City Hall	Finance	1104	$ 21,000	30-31	15	$ 1,400
Police														
	1999	Kustom	Radar Trailer	518	1K9BS0814TK118486	913031	10,000	Police Dept.	Public Works	1601	25,000	20-21	25	1,000
Public Works														
	2001	Ford	F-250 Pickup	707	1GBHC3MXEV136675	468768	2,500	Public works	Public Works	1601	30,000	14-15	20	1,500
2017	2000	GMC	Dump Truck					Public works	Public Works	1601	15,000	19-20	20	800
	2001	Ford	F-550 BI-Fuel Dump Truck	913	1FDAF56Z91EB82058	1171474	42,000	Public works	Public Works	1601	18,000	27-28	15	1,200
	1998	Chevrolet	3500 Dump Truck	903	1GDHR34K255515085	201974	2,000	Public works	Public Works	1601	22,000	23-24	30	700
	1962	Chevrolet	6000 Bucket Truck	910	1GDM7D1GHV502778	1022644	15,000	Public works	Public Works	1601	22,000	20-21	25	900
		Ford	F-450 Bucket Truck	911	1FDLF47G9SEA69082	1040397	23,000	Public works	Public Works	1601	35,000	20-21	25	1,400
	1988	Haulette	16'2-Axle Trailer	802	781	326407	1,600	Public works	Public Works	1601	5,000	25-26	30	200
	1988	Bobcat	853 Loader	809	508411915	N/A	12,000	Public works	Public Works	1601	38,000	23-24	30	1,300
2020			Bobcat accessories				22,000		Public Works	1601	22,000	45-46	25	900
2020		SealMaster	Slurry Trailer				14,000		Public Works	1601	14,000	44-45	25	600
2020		SealMaster	Pothole Trailer (Hot AC patching, R&R).				38,000		Public Works	1601	38,000	44-45	25	1,500
2020		Crafco					14,000		Public Works	1601	14,000	44-45	25	600
	1988	Caterpillar	420 D Loader/Backhoe	810	CAT0420DLBLON06200	N/A	75,000	Public works	Public Works	1601	120,000	29-30	20	6,000
2020			Striping Machine				11,000		Public Works	1601	11,000	44-45	25	400
2020			Trailered lawn Aertor				4,000		Public Works	1601	4,000	44-45	25	200
2005	2005	Ford	Escape Hybrid	516	1FMCU95HX5K	1207933	23,000	Public works	PW Admin.	1601	23,000	23-24	15	1,500
2018	2018	Ford	F-150 4x4 Pickup	906	1FTMF1EB8JKF42288		28,000		Public Works	1601	29,902	42-43	25	1,200
	1987	Ford	F-150 BI-Fuel Pickup	914	2FTPF17Z63CA75127	1172081	22,000	Public works	Public Works	1601	22,000	23-24	10	2,200
	2004	Ford	F-250 Pickup	703	1FTNF20L54EC57903		22,000	Public works	Public Works	1601	22,000	24-25	15	1,500
2017	2014	Ford	Transit Connect	514				Public works	Public Works	1801	22,000	28-29	15	1,500
2019	2019	Ford	Ford 250 Panel Van (new for Miguel)	915	1FD7X2A62KEC69465		36,832	Public works	Public Works	1601	36,832	39-40	25	1,500
2019	2019	Ford	F250 Contractor Bed/reg. cab	916	1FDBF2A64KEC69464		36,000	Public works	Public Works	1601	34,240	39-40	25	1,400
	2011	Ford	F-150 BI-Fuel Pickup	912	2FTPF17Z82CA70459	1160323	22,000	Public works	Public Works	1601	22,000	21-22	15	1,500
2003	2003	Ford	F150 Pickup	902			22,000	Public works	Public Works	1601	22,000	23-24	15	1,500
		Ford	F-150 Pick Up	509	1FTRF17W01KA10152	1103083	15,000	Public works	Public Works	1601	22,000	24-25	15	1,500
	1993	Ford	Ranger Pickup	504	1FTCR14U5PPB20285	350929	3,500	Public works	Public Works	1601	20,000	22-23	20	1,000
	1997	John Deere	Gator 4x6	512	W006X4X047724	N/A	2,500	Public works	Public Works	1601	11,000	18-19	10	1,100
Recreation														
	1996	Ford	Econoline Passenger Van	505	1FBJS31G2TAA33846	1084985	26,943	Recreation	Recreation	1503	35,000	21-22	15	2,300
	1999	Carson	8 Ft. Box Trailer	517	4HXEN0818WO004345	1209525	2,000	Recreation	Recreation	1503	5,000	27-28	30	200
	1998	Ford	Econoline Passenger Van	512	1FBSS31L1XHB22296	1200355	26,943	Recreation	Recreation	1503	27,000	21-22	15	1,800
	1991	John Deere	Gator	513	W006X4X030671	N/A	2,500	Public works	Public Works	1601	10,000	25-26	15	700
	2002	Toyota	Tacoma 4x2	510	5TEVL521UX3Z157249	1146940	12,625	Recreation	Recreation	1503	13,000	23-24	15	900
	1995	Ford	15 Passenger van	520	1FBSS3BL8BDB23539	1375305	26,943	Recreation	Recreations	1503	27,000	25-26	15	1,800
2016	2016	Ford	15 Passenger van		12CT18E10NZP17064	N/A	31,000	Recreation	Recreation	1503	31,000	30-31	15	2,100
	1984	Carson	10 Ft. Box Trailer	519	Welded on frame 25057	1200354	5,000	Recreation	Recreation	1503	5,000	20-21	30	200
			General Government								893,974	**Total**		48,000
Trolley														
	2011	Ford	F-250 Pickup	904	1FTBF2A65BEC95737	1375359	22,000	Public works	Public Works	1601	17,349	23-24	25	700
	1984	Ford	THINK- EV 2-Door	515	1FABP2051200101875	1146826	2,500	Public works	PW Admin.	1601	2,500	23-24	15	200
			Transit Fund								$ 19,849			$ 900
Total FUND 33											$ 913,823			$ 48,900
FUND 24 - Transportation Equipment Fund														
	2006	Molly	Trolley	Transit 8	4UZAACB386CX13548	1182635	$ 155,000	Transit			165,000	2016-17	10	16,500
	2011	Hometown	Trolley	Transit 9	1F66F5DY8B0A04518	1319578	$ 166,513	Transit			165,000	2020-21	10	16,500
	2011	Hometown	Trolley	Transit 10	1F66F5DY4B0A0467	1319579	$ 166,513	Transit			165,000	2020-21	10	16,500
	2011	Hometown	Trolley	Transit 11	1F66F5DYXB0A04519	1362929	$ 166,513	Transit			165,000	2020-21	10	16,500
2019	2018	Hometown	Trolley		1F66F5DY2J0A18462		$ 246,888	Transit			243,270	2028-29	10	24,327
2019	2018	Hometown	Trolley		1F66F5DY2J0A184445		$ 246,888	Transit			243,270	2028-29	10	24,327
			Total		**TOTAL**		**$1,845,702**				**$ 913,823**			**$ 48,900**

City of Ojai

Annual Vehicle Replacement Reserve

As of 6-30-19

Vehicle					Replacement Cost By Department							Annual Assessment by Department						
Year Placed in Service	Vehicle Year	Make	Model	Unit #	Public Works	Building	Finance	Recreation	Planning	Trolley	Total	Public Works	Building	Finance	Recreation	Planning	Trolley	Total
City Hall																		
2016	2016	Ford	Fusion	506	$ -	$ -	$21,000	$ -	$ -	$ -	$ 21,000	$ -	$ -	$ 1,400	$ -	$ -	$ -	$ 1,400
Police																		
	1999	Kustom	Radar Trailer	518	25,000						25,000	1,000						1,000
Public Works																		
	2001	Ford	F-250 Pickup	707	30,000						30,000	1,500						1,500
2017	2000	GMC	Dump Truck		15,000						15,000	800						800
	2001	Ford	F-550 BI-Fuel Dump Truck	913	18,000						18,000	1,200						1,200
	1998	Chevrolet	3500 Dump Truck	903	22,000						22,000	700						700
	1962	Chevrolet	6000 Bucket Truck	910	22,000						22,000	900						900
		Ford	F-450 Bucket Truck	911	35,000						35,000	1,400						1,400
	1988	Haulette	16'2-Axle Trailer	802	5,000						5,000	200						200
	1988	Bobcat	853 Loader	809	38,000						38,000	1,300						1,300
2020			Bobcat accessories		22,000						22,000	900						900
2020		SealMaster	Slurry Trailer		14,000						14,000	600						600
2020		SealMaster	Pothole Trailer (Hot AC patching, R&R).		38,000						38,000	1,500						1,500
2020		Crafco			14,000						14,000	600						600
	1988	Caterpillar	420 D Loader/Backhoe	810	120,000						120,000	6,000						6,000
2020			Striping Machine		11,000						11,000	400						400
2020			Trailered lawn Aertor		4,000						4,000	200						200
2005	2005	Ford	Escape Hybrid	516	23,000						23,000	1,500						1,500
2018	2018	Ford	F-150 4x4 Pickup	906	29,902						29,902	1,200						1,200
	1987	Ford	F-150 BI-Fuel Pickup	914	22,000						22,000	2,200						2,200
	2004	Ford	F-250 Pickup	703	22,000						22,000	1,500						1,500
2017	2014	Ford	Transit Connect	514	22,000						22,000	1,500						1,500
2019	2019	Ford	Ford 250 Panel Van (new for Miguel)	915	36,832						36,832	1,500						1,500
2019	2019	Ford	F250 Contractor Bed/reg. cab	916	34,237						34,237	1,400						1,400
	2011	Ford	F-150 BI-Fuel Pickup	912	22,000						22,000	1,500						1,500
2003	2003	Ford	F150 Pickup	902	22,000						22,000	1,500						1,500
		Ford	F-150 Pick Up	509	22,000						22,000	1,500						1,500
	1993	Ford	Ranger Pickup	504	20,000						20,000	1,000						1,000
	1997	John Deere	Gator 4x6	512	11,000						11,000	1,100						1,100
Recreation																		
	1996	Ford	Econoline Passenger Van	505				35,000			35,000				2,300			2,300
	1999	Carson	8 Ft. Box Trailer	517				5,000			5,000				200			200
	1998	Ford	Econoline Passenger Van	512				27,000			27,000				1,800			1,800
	1991	John Deere	Gator	513				10,000			10,000				700			700
	2002	Toyota	Tacoma 4x2	510				13,000			13,000				900			900
	1995	Ford	15 Passenger van	520				27,000			27,000				1,800			1,800
2016	2016	Ford	15 Passenger van					31,000			31,000				2,100			2,100
	1984	Carson	10 Ft. Box Trailer	519				5,000			5,000				200			200
			General Government		719,971	-	21,000	153,000	-	-	893,971	36,600	-	1,400	10,000	-	-	48,000
Trolley																		
	2011	Ford	F-250 Pickup	904	17,349						17,349	-					700	700
	1984	Ford	THINK- EV 2-Door	515	2,500						2,500	-					200	200
			Transit Fund		$ 19,849	$ -	$ -	$ -	$ -	$ -	$ 19,849	$ -	$ -	$ -	$ -	$ -	$ 900	$ 900
Total FUND 33					$739,820	$ -	$21,000	$153,000	$ -	$ -	$ 913,820	$ 36,600	$ -	$ 1,400	$ 10,000	$ -	$ 900	$ 48,900
FUND 24 - Transportation Equipment Fund																		
	2006	Molly	Trolley	Transit 8						16,500	16,500							-
	2011	Hometown	Trolley	Transit 9						16,500	16,500							-
	2011	Hometown	Trolley	Transit 10						16,500	16,500							-
	2011	Hometown	Trolley	Transit 11						16,500	16,500							-
2019	2018	Hometown	Trolley							24,327	24,327							
2019	2018	Hometown	Trolley							24,327	24,327							
			Total		**$739,820**	**$ -**	**$21,000**	**$153,000**	**$ -**	**$ -**	**$ 913,820**	**$ 36,600**	**$ -**	**$ 1,400**	**$ 10,000**	**$ -**	**$ 900**	**$ 48,900**

City of Ojai

Annual Vehicle Replacement Reserve

As of 6-30-19

Vehicle					Balance in Reserve				Estimated Replacement Cost Per Year							
Year Placed in Service	Vehicle Year	Make	Model	Unit #	Total Collected FY 14-19	Total Expended	Remaining Balance	(Over)/ under Replace Reserve	FY18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Thereafter	Total
City Hall																
2016	2016	Ford	Fusion	506	$ 5,600	$ -	$ 5,600	$ 15,400							$ 21,000	$ 21,000
Police																
	1999	Kustom	Radar Trailer	518	6,000	-	6,000	19,000							25,000	25,000
Public Works																
	2001	Ford	F-250 Pickup	707	9,000	-	9,000	21,000							30,000	30,000
2017	2000	GMC	Dump Truck		1,600	-	1,600	13,400							15,000	15,000
	2001	Ford	F-550 BI-Fuel Dump Truck	913	7,200	-	7,200	10,800							18,000	18,000
	1998	Chevrolet	3500 Dump Truck	903	4,200	-	4,200	17,800					22,000		-	22,000
	1962	Chevrolet	6000 Bucket Truck	910	5,400	-	5,400	16,600				22,000			-	22,000
		Ford	F-450 Bucket Truck	911	8,400	-	8,400	26,600			35,000				-	35,000
	1988	Haulette	16'2-Axle Trailer	802	1,200	-	1,200	3,800							5,000	5,000
	1988	Bobcat	853 Loader	809	7,800	-	7,800	30,200						38,000	-	38,000
2020			Bobcat accessories		5,400					22,000					-	22,000
2020		SealMaster	Slurry Trailer		3,600					14,000					-	14,000
2020		SealMaster	Pothole Trailer (Hot AC patching, R&R).							38,000					-	38,000
2020		Crafco								14,000					-	14,000
	1988	Caterpillar	420 D Loader/Backhoe	810	36,000	-	36,000	84,000							120,000	120,000
2020			Striping Machine							11,000					-	11,000
2020			Trailered lawn Aertor							4,000					-	4,000
2005	2005	Ford	Escape Hybrid	516	9,000	-	9,000	14,000						23,000	-	23,000
2018	2018	Ford	F-150 4x4 Pickup	906					27,100	2,800					2	2,802
	1987	Ford	F-150 BI-Fuel Pickup	914	13,200	-	13,200	8,800					22,000		-	22,000
	2004	Ford	F-250 Pickup	703	9,000	-	9,000	13,000						22,000	-	22,000
2017	2014	Ford	Transit Connect	514	3,000	-	3,000	19,000							22,000	22,000
2019	2019	Ford	Ford 250 Panel Van (new for Miguel)	915	1,500	-	1,500	35,332	36,830						2	2
2019	2019	Ford	F250 Contractor Bed/reg. cab	916	1,400	-	1,400	32,840	34,240						-	-
	2011	Ford	F-150 BI-Fuel Pickup	912	9,000	-	9,000	13,000				22,000			-	22,000
2003	2003	Ford	F150 Pickup	902	1,500	-	1,500	20,500						22,000	-	22,000
		Ford	F-150 Pick Up	509	9,000	-	9,000	13,000							22,000	22,000
	1993	Ford	Ranger Pickup	504	6,000	-	6,000	14,000							20,000	20,000
	1997	John Deere	Gator 4x6	512	6,600	-	6,600	4,400			11,000				-	11,000
Recreation																
	1996	Ford	Econoline Passenger Van	505	13,800	-	13,800	21,200				35,000			-	35,000
	1999	Carson	8 Ft. Box Trailer	517	1,200	-	1,200	3,800							5,000	5,000
	1998	Ford	Econoline Passenger Van	512	10,800	-	10,800	16,200							27,000	27,000
	1991	John Deere	Gator	513	4,200	-	4,200	5,800							10,000	10,000
	2002	Toyota	Tacoma 4x2	510	5,400	-	5,400	7,600						13,000	-	13,000
	1995	Ford	15 Passenger van	520	10,800	-	10,800	16,200							27,000	27,000
2016	2016	Ford	15 Passenger van		8,400	-	8,400	22,600							31,000	31,000
	1984	Carson	10 Ft. Box Trailer	519	1,200	-	1,200	3,800							5,000	5,000
			General Government		226,400	-	217,400	543,672	98,170	105,800	46,000	79,000	44,000	118,000	403,004	795,804
Trolley								(Over)								
	2011	Ford	F-250 Pickup	904	4,200		4,200	13,149						17,349	-	17,349
	1984	Ford	THINK- EV 2-Door	515	1,200		1,200	1,300						2,500	-	2,500
			Transit Fund		$ 5,400	$ -	$ 5,400	$ 14,449	$ -	$ -	$ -	$ -	$ -	$ 19,849	$ -	$ 19,849
Total FUND 33					$ 231,800	$ -	$ 222,800	$ 558,121	$ 98,170	$ 105,800	$ 46,000	$ 79,000	$ 44,000	$137,849	$ 403,004	$815,653
FUND 24 - Transportation Equipment Fund																
	2006	Molly	Trolley	Transit 8	33,000	-270000	(237,000)	(402,000)							165,000	165,000
	2011	Hometown	Trolley	Transit 9	33,000	-270000	(237,000)	(402,000)							165,000	165,000
	2011	Hometown	Trolley	Transit 10	33,000		33,000	(132,000)							165,000	165,000
	2011	Hometown	Trolley	Transit 11	33,000		33,000	(132,000)							165,000	165,000
2019	2018	Hometown	Trolley		48,654				243,270						-	-
2019	2018	Hometown	Trolley		48,654				243,270						-	-
			Total		**$ 231,800**	**$ -**	**$ 222,800**	**$ 558,121**	**$ 486,540**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 660,000**	**$660,000**