City of Ojai

Proposed Municipal Budget Fiscal Year 2020-2021

Attachment B

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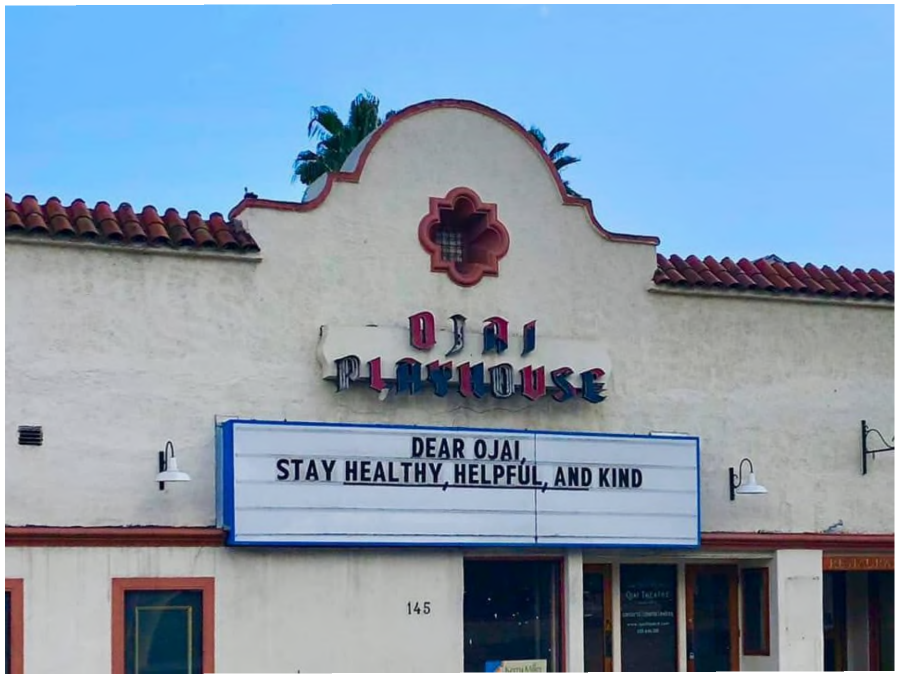
City Manager's Budget Message



In the 2018/19 budget message, we discussed the challenges caused by the Thomas Fire, and noted that the City of Ojai had persevered and showed its resiliency in the face of a major natural disaster. We stated that the Thomas Fire served as a warning for the City to continue to budget prudently and conservatively moving forward to ensure that the City had adequate reserves to continue providing core services in the event of catastrophe.

We did not expect to be tested again so soon. With the City's declaration of emergency on March 13, 2020, due to the coronavirus pandemic, and the nationwide business shutdowns and stay at home orders, the City – and likely the Country) –has faced its largest challenge in nearly a century.

While no City can truly be prepared for an emergency of this magnitude, the City of Ojai has continued to provide services throughout the pandemic.

The Proposed Budget presented to City Council for adoption attempts to balance the significant impact of the complete shutdown of the economy caused by the coronavirus with an effort to maintain service levels to residents under difficult circumstances.

On March 13, 2020, City staff presented a draft budget to the Finance and Budget Committee that included several recommended service enhancements, with expenditures totaling $11,922,000. The draft budget stated that, with the passing of Measure "C" (the City's hotel tax increase from 10 to 15% for key projects) on March 3, 2020, the City was well positioned to catch up on deferred maintenance and other key projects.

Shortly thereafter, the City, along with most other agencies, declared an emergency due to the coronavirus, and in the months since then the City has faced many unanticipated obstacles. Additionally, Governor Newsom issued an Executive Order on March 17 requiring non-essential businesses to close and requiring residents to stay at home. This had a tremendous impact on agencies throughout the state, including Ojai.

Since March 13, City staff has met several times with the Finance and Budget Committee. Additionally, City staff has held workshops with the City Council on May 12, May 26 and June 9, 2020. Additional items have been placed on City Council agendas to discuss potential savings.

Since the workshop on June 9, staff has made several modifications to the budget, ultimately reducing expenditures more than a million dollars, from $11,922,000 to $10,758,000. This is a significant reduction for a budget of this size. However, it is necessary due to the drastic short- and long-term impact of the coronavirus. It is still unclear how this virus will affect our economy long-term. Although many key businesses are reopening at the time of this budget process, most have severe restrictions and limitations.

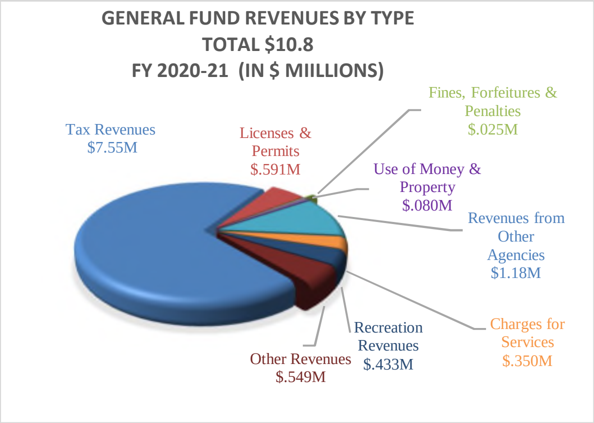
In light of the coronavirus' challenges, the City's Finance Department, the Finance and Budget Committee, and the City Council have completed a tremendous accomplishment by developing a budget that makes these reductions while still ensuring that the City provides key services, under difficult circumstances. This year's budget is expected to be volatile, some revenues may over perform dramatically if the economy recovers quickly. Others may underperform dramatically if closures continue. By proposing necessary reductions, this budget is a positive first step, but staff will continue to monitor, and return to Council as needed to adjust to changing conditions.

Current Fiscal Year (Projected FY 2019/20 Actuals, as of April 1, 2020)
The City adopted a General Fund budget in FY 2019/20, with a slight $55,000 deficit, noting that adjustments would be made throughout the year to close that gap. In January, the City Council received a report that the updated projections showed that the gap had closed. However, the impact of the business closure order resulted in a larger than expected gap. The revised projections since April 1st showed a deficit over $1 million for FY 2019/20. Revenues are projected at $9,920,000, well short of the budgeted $10,797,000. Almost all revenue categories are projected to fall short of the adopted budget due to the closure. Tax revenues are down approximately $539,000, Licenses and permits are down approximately $100,000, and Recreation Program Revenues are down approximately $200,000. Since the initial revised projections from April 1, several reductions and savings options have been implemented, which are anticipated to reduce the deficit to under $1 million. Staff is investigating further savings for this current fiscal year.

A deficit for this current year would reduce the City's general fund reserve. The City of Ojai has a goal of maintaining reserves at 50% of the City's General Fund expenditures.

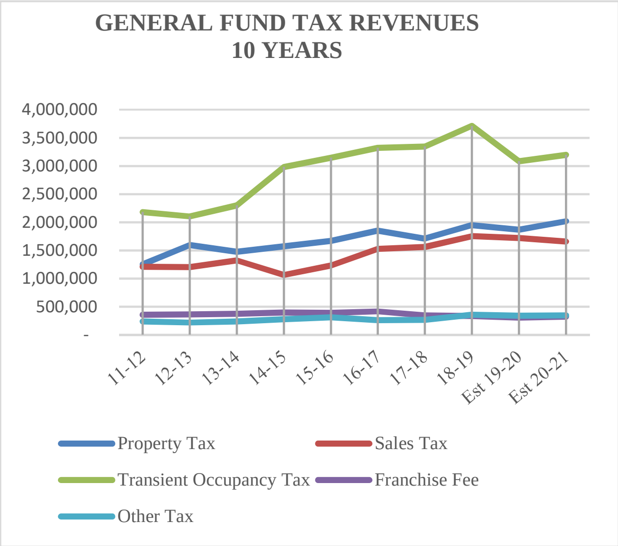
Staff projects that General Fund reserves will total approximately $2.3 million at June 30, 2020, a decrease of approximately $1 million from the prior year. The reserve is below the City's current reserve goal of 50%. This proposed budget is intended to implement reductions to reduce the City's reliance on reserves for FY 2020/21.

Revenues



The draft budget anticipates General Fund revenues of $10.76 million (before TOT transfer). Tax revenues comprise approximately $7.55 million, or 71% 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 $3.2 million of the City's anticipated General Fund revenues.

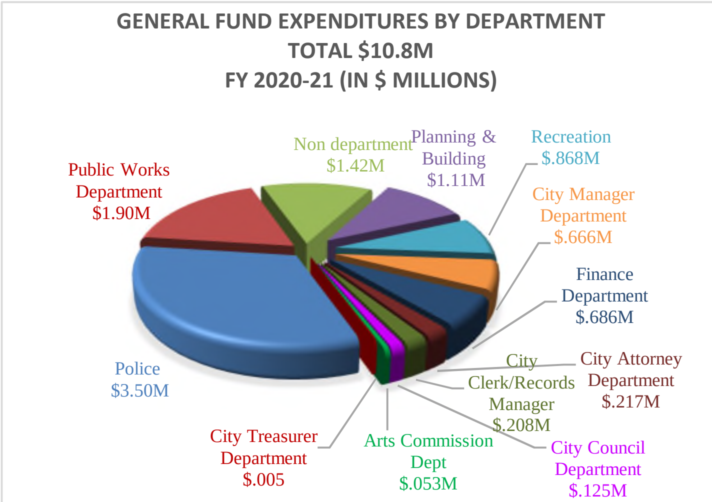
Property tax revenue is projected to make up $2.0 million, a minimal increase from the $1.96 million anticipated in the adopted FY 2019/20 budget. Staff projects Sales Tax revenue will decrease to approximately $1.66 million in the proposed FY 2020/21 budget, as stores continue to recover from the closure orders.



Similarly, Licenses and Permits revenues are projected to decrease slightly from FY2019/20 to approximately $600,000, Revenue from other agencies are projected to increase by $8,000, and Recreation Program Revenues are projected to decrease $144,000. These are all expected to continue to be impacted by the coronavirus orders, and will take time to recover.

Expenditures

For the City of Ojai, the largest percentage of General Fund expenditures ($7.6 million) 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.



The contract for basic Sheriff's Department services is budgeted to increase approximately 2.6% compared to last year's budget. Employee salary costs are estimated to increase 2.1% based on step increases for eligible employees and minimum wage increases for part-time employees. The continuing minimum wage increases will continue to 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 4% reduction in cost for employee pensions as a result of recent changes requiring employees to contribute a weighted average 5.9% of the total 7.7% 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 30% of General Fund revenues, and related sales tax revenues (15% of total revenues). With approximately 45% of General Fund revenues directly tied to the tourism industry, the City is particularly vulnerable to potentially significant shifts in revenues depending on how the economy is affecting travel and tourism. This is an area to monitor closely for the next year, as the recovery will be critical. 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:

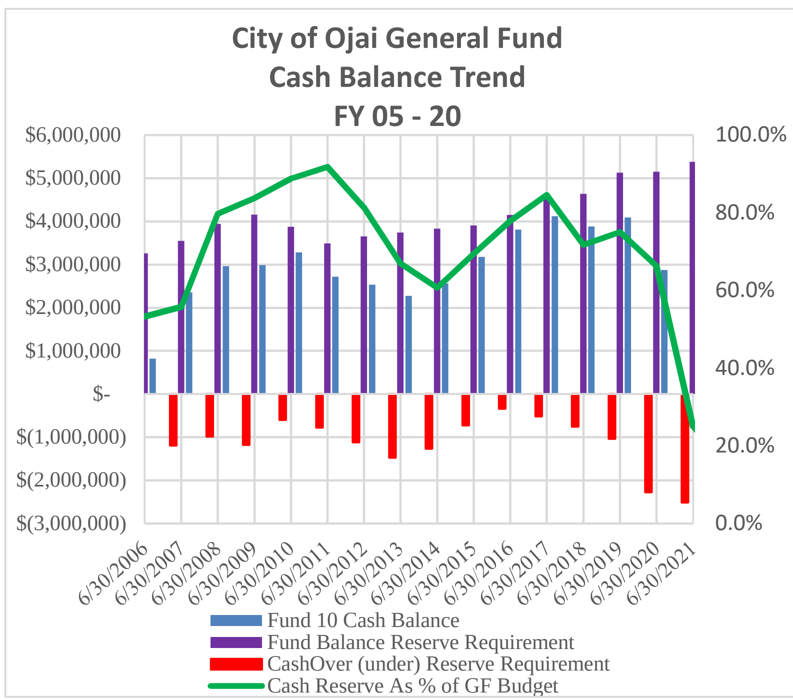
On March 3, 2020, the City Council took a major step forward in its commitment to infrastructure and other key projects, with voters approving implementation of Measure "C," which increased the hotel tax from 10% to 15% to fund City capital improvement and maintenance projects, including street paving; and fire mitigation, code enforcement, and climate change mitigation. Although the pandemic was unanticipated, this funding will be critical in helping the City to recover and ensure that the City continues to be able to maintain important items like the City's streets.

This year, the City will defer a portion of the 20% transfer of TOT revenues to Fund 31 for Capital Improvement Projects (as indicated in the previous chart) to help balance the budget. This is expected to be a one year deferral, and full funding is expected to be recommended in future years. In addition, the City has successfully leveraged its 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. The City's pavement condition index scores have been rising slowly since this transfer began, reversing years of declining PCI scores. It is anticipated that with Measure “C” funding, the PCI scores will rise more quickly in future years, and the City will also catch up on important projects like wildfire mitigation, and climate change mitigation.

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. For FY 20-21, staff anticipates that the General Fund appropriations will total $10.8 million, which means that the reserve goal would be approximately $5.4 million. As the budgeted appropriations increase, the reserve requirement increases by 50% of the increase.

The actual General Fund cash balance at June 30, 2019, per the City’s audited financial statements, was $3.8 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 $2.3 million. This means that the City will not reach its reserve goal in FY 19-20, 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 $170,000 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 2026 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.

- **The long-term impact of the Coronavirus Pandemic, and other potential Economic Downturns and Natural Disasters–** The City has been impacted by one of the largest wildfires in California history, and then an unprecedented pandemic within the last 3 years. These disasters and the potential economic downturn from the coronavirus pandemic should impress upon the City of Ojai the need for adequate reserves to withstand them. The City of Ojai should always be prepared for natural disasters that could greatly impact our economy. Fires, earthquakes, floods, pandemics 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 $10.1 million departmental expenditures (including $190,000 operating contingency) resulting in $658,000 in "net income from operations". The budget also includes the following "non-operating" expenditures resulting in $508,000 "net income before transfers":

- 114,200 Community Outreach
- 35,200 Arts Commission

After the following transfers, the budget results in balanced budget:

- $20,010 Transfer to Equipment & Technology Replacement Fund
  115,910 Transfer(deferred funds) to Capital Project Fund
  6,000 Transfer to the Library Fund
  366,390 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

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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 **<u>may</u>** 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. Prior to the coronavirus pandemic, the City dedicated 20% of Transient Occupancy Tax receipts for this purpose. To close the gap in FY 2020/21, council supported the reduction contribution by $510,000.
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. To close the budget deficit gap in FY 2020/21 due to the coronavirus pandemic, the annual contribution was deferred.
c) The City shall retain the services of an independent auditor to perform annual financial audits.
d) The City shall request bids for annual financial statement audit services at a minimum every five years. Audit contracts shall not exceed three years but may include up to two optional extensions for a total of five years.

e) The City Council shall be promptly informed of any significant financial reporting issue or any audit findings.

Section 12: Reserve Policies

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

b) The remaining unassigned fund balances, after all "reserve" requirements are met, may be transferred to the capital projects fund or may be used to increase funds set aside for capital equipment replacement, subject to City Council approval. The process will be annually reviewed by the City Council.
c) The City may alter reserve requirements at any time, as necessary.
d) The reserves or fund balances designated for claims and judgments shall be maintained at appropriate levels as authorized by the City Council.
e) The reserves or fund balances designated for compensated absences shall be adjusted annually to equal the computed outstanding compensated absences liability at June 30. Designated Fund balance shall be approved by the City Council annually.
f) Council approval will be required before expending funds designated for contingencies or any other balance for a designated use.
g) The City will endeavor to maintain cash and investment balances equal to 50% of the budgeted General Fund appropriations.

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Statement of Investment Policy

I. Purpose of the Investment Policy

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

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

II. Legal Requirement for Approving the Investment Policy

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

III. Certification of the Policy

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

IV. Updates to the Policy – Revision Date: June 2020

The Investment Policy should be reviewed and updated at least annually. The current Investment Policy was updated in June 2020 with the adopted resolution 20-xx. 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 20-xx on June 23, 2020 and is attached in its entirety.

City of Ojai

2020-21 Investment Policy

Adopted by City Council
June 23, 2020
Resolution No. 2020-___

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

Pamela Greer
Finance Director/ Investment Officer

Alan Rains
Treasurer

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

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

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

3 - Prudence – Reference: CA Govt. Code 53600.3,53646 and 27000.3
The standard of prudence to be used by the designated representative shall be the "prudent investor" standard and shall be applied in the context of managing the overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and therefore fiduciaries subject to the prudent investor standard which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency".

4 - Objective– *Reference: CA Govt. Code 53600.5*
The primary objectives, in priority order, of the City of Ojai's investment activities shall be:

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

5 - Delegation of Authority– *Reference: CA Govt. Code 41006 and 53607*
The City Council, as permitted under California Government Code 53607 delegates the responsibility to invest or reinvest the funds of the City of Ojai or to sell or exchange securities so purchased, to the City

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

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

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

The Investment Officer shall coordinate with the City Treasurer to develop a master investment plan for the City, including a 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 Certificated 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 which 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	
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.
County Pooled Investment Funds	53684	• 20% of Portfolio	N/A	N/A	
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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City of Ojai - **General Fund**
FY 2021 Proposed Budget With Comparison to Prior Year Amounts
Proposed Budget

	Fiscal Year 2020-21			Prior Years			
	Proposed Budget FY 20-21	**$ Change From PY Budget**	**% Change From PY Budget**	**Adopted Budget FY 19-20**	**Projected Actual FY 19-20**	**Projected Variance FY 19-20**	**Actual FY FY 18-19**
REVENUES							
Tax Revenues							
Property Tax	$ 2,018,960	$ 58,450	2.98%	$ 1,960,510	$ 1,868,047	$ (92,463)	$ 1,951,020
Sales Tax	1,660,000	(157,600)	-8.67%	1,817,600	1,719,142	(98,458)	1,753,910
Transient Occupancy Tax	3,200,500	(210,750)	-6.18%	3,411,250	3,086,593	(324,657)	3,713,450
Franchisee Fees	321,830	(54,240)	-14.42%	376,070	303,216	(72,854)	336,180
Other tax revenues	345,240	53,900	18.50%	291,340	340,820	49,480	356,720
Total Tax Revenues	7,546,530	(310,240)	-3.95%	7,856,770	7,317,818	(538,952)	8,111,280
Licenses & Permits							
Planning Fees	26,800	20	0.07%	26,780	24,380	(2,400)	20,230
Cannabis Licensing Fees	27,680	2,400	9.49%	25,280	12,050	(13,230)	-
Building & Safety Permits	226,800	(40)	-0.02%	226,840	286,400	59,560	186,030
Developer Fees	160,000	28,430	21.61%	131,570	101,250	(30,320)	139,450
Plan Check Fees	70,980	(78,680)	-52.57%	149,660	48,980	(100,680)	71,850
Other Licenses & Permits	78,290	34,700	79.61%	43,590	27,080	(16,510)	54,960
Total Licenses & Permits	590,550	(13,170)	-2.18%	603,720	500,140	(103,580)	472,520
Revenue From Other Agencies							
Motor Vehicle In Lieu	614,360	(260,340)	-29.76%	874,700	690,250	(184,450)	870,290
AB 939 Fees/SRRE	117,180	-	0.00%	117,180	117,180	-	26,337
SLESF "COPS" Funding	115,750	15,750	15.75%	100,000	113,481	13,481	148,747
Other revenue	336,150	252,940	303.98%	83,210	111,146	27,936	174,930
Total Revenues From Other Agencies	1,183,440	8,350	0.71%	1,175,090	1,032,057	(143,033)	1,220,300
Charges For Current Services							
Indirect OH Cost Allocations	234,360	64,700	38.14%	169,660	190,867	21,207	234,040
Other	115,510	5,230	4.74%	110,280	105,219	(5,061)	91,212
Total Charges for Current Services	349,870	69,930	24.98%	279,940	296,086	16,146	325,252
Other Revenues	654,740	349,400	114.43%	305,340	410,590	105,250	287,320
Recreation Program Revenues							
Recreation Program Revenue	134,550	(78,530)	-36.85%	213,080	112,395	(100,685)	219,660
Recreation Classes Revenue	101,920	(55,040)	-35.07%	156,960	102,082	(54,878)	176,700
Day Camps	123,000	(20,000)	-13.99%	143,000	85,402	(57,598)	141,130
Other Recreation	74,000	10,000	15.63%	64,000	63,438	(562)	78,830
Total Recreation Revenues	433,470	(143,570)	-24.88%	577,040	363,317	(213,723)	616,320
Total General Fund Revenues	10,758,600	(39,300)	-0.36%	10,797,900	9,920,008	(877,892)	11,032,992
EXPENDITURES							
SALARIES & BENEFITS							
Salaries	2,408,640	(59,500)	-2.41%	2,468,140	2,440,920	27,220	2,620,744
PERS	263,700	31,920	13.77%	231,780	245,330	(13,550)	240,458
PERS Unfunded Liability	530,080	79,730	17.70%	450,350	539,360	(89,010)	393,320
Health Insurance	470,710	40,330	9.37%	430,380	417,750	12,630	405,610
Retiree Medical	192,000	47,860	33.20%	144,140	191,680	(47,540)	187,714
Soc Security & Medicare	193,310	4,490	2.38%	188,820	184,830	3,990	184,450
Workers Comp Insurance	45,910	(53,590)	-53.86%	99,500	32,070	67,430	79,454
Other	56,720	(5,010)	-8.12%	61,730	55,530	6,200	60,080
Total Salaries & Benefits	4,161,070	86,230	2.12%	4,074,840	4,107,470	(32,630)	4,171,830
DEPARTMENTAL OPERATING EXP							
Recreation	203,580	(11,840)	-5.50%	215,420	156,970	58,450	224,410
Contract Sheriff Services	3,405,760	87,590	2.64%	3,318,170	3,352,300	(34,130)	3,283,310
Office & Computer Supplies	44,250	(3,000)	-6.35%	47,250	39,490	7,760	35,280
City Attorney Services	216,900	45,900	26.84%	171,000	280,350	(109,350)	216,910
Insurance	220,220	61,350	38.62%	158,870	213,820	(54,950)	166,420
Software License & Maint	44,550	(730)	-1.61%	45,280	39,840	5,440	48,410
HR & Admin Other Expenditures	269,770	30,970	12.97%	238,800	256,780	(17,980)	59,760
Total Operating Expenditures	4,405,030	210,240	5.01%	4,194,790	4,339,550	(144,760)	4,034,500

City of Ojai - **General Fund**
FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2020-21			Prior Years			
	Proposed Budget FY 20-21	**$ Change From PY Budget**	**% Change From PY Budget**	**Adopted Budget FY 19-20**	**Projected Actual FY 19-20**	**Projected Variance FY 19-20**	**Actual FY FY 18-19**
CONTRACT SERVICES							
City Administration	11,610	(20,890)	-64.28%	32,500	27,199	5,301	35,760
Planning	236,630	(43,370)	-15.49%	280,000	78,550	201,450	37,170
Building	348,480	101,580	41.14%	246,900	221,110	25,790	324,880
Public Works	290,800	(1,700)	-0.58%	292,500	283,060	9,440	328,710
Accounting & Auditing	70,260	1,760	2.57%	68,500	78,034	(9,534)	47,350
Copier Leases	18,190	3,840	26.76%	14,350	10,091	4,259	22,060
Alarms	21,510	2,400	12.56%	19,110	19,510	(400)	9,600
Total Contract Services	997,480	43,620	4.57%	953,860	717,555	236,305	805,530
UTILITIES							
Electricity	94,150	7,840	9.08%	86,310	86,390	(80)	84,560
Natural Gas	3,790	(320)	-7.79%	4,110	3,790	320	4,210
Water	41,300	7,850	23.47%	33,450	41,300	(7,850)	29,110
Telephone & Internet	38,550	(1,110)	-2.80%	39,660	26,650	13,010	35,890
Sewer	11,750	250	2.17%	11,500	11,750	(250)	11,370
Trnsf Out/street Light(50)	7,810	-	0.00%	7,810	7,810	-	7,810
Total Utilities	197,350	14,510	7.94%	182,840	177,690	5,150	172,950
REPAIRS MAINTENANCE							
Facilities Maintenance	51,300	2,300	4.69%	49,000	44,420	4,580	51,010
Park Maintenance	71,360	17,800	33.23%	53,560	44,790	8,770	75,040
Street Maintenance	26,000	(12,700)	-32.82%	38,700	54,500	(15,800)	39,920
Tree Mainteance	81,050	(8,950)	-9.94%	90,000	112,150	(22,150)	114,130
Equipment & Capital Purchases	600	600	100.00%	-	520	(520)	2,810
Trnsf Out/Plaza Maint(52)	53,000	-	-100.00%	53,000	53,000	-	53,000
Total Repairs Maintenance	283,310	(950)	-0.33%	284,260	309,380	(25,120)	335,910
OTHER ADMIN EXPENDITURES							
Training & Education	20,500	(30,900)	-60.12%	51,400	26,760	24,640	31,740
Auto Transportation Costs	36,350	6,000	19.77%	30,350	39,780	(9,430)	40,340
Total Other Admin Expenses	56,850	(24,900)	-30.46%	81,750	66,540	15,210	72,080
Total Operating Expenditures	10,101,090	328,750	3.36%	9,772,340	9,718,185	54,155	9,592,800
Net Income From City Operations	**657,510**	**(368,050)**	**-35.89%**	**1,025,560**	**201,823.21**	**(823,737)**	**1,440,192**
OTHER EXPENDITURES							
Prepayment of Retiree Medical	-	(100,000)	-100.00%	100,000	100,000	-	100,000
Community Outreach	114,200	7,200	6.73%	107,000	192,478	(85,478)	114,167
Arts Commission	35,000	(12,250)	-25.93%	47,250	42,576	4,670	43,990
Total Other Expenditures	149,200	(105,050)	-41.32%	254,250	335,054	(80,808)	258,157
Net Income Before Transfers	**508,310**	**(263,000)**	**-34.10%**	**771,310**	**(133,230)**	**(904,550)**	**1,182,036**
TRANSFERS							
Equipment (Fund 33)	20,010	(34,260)	-32.98%	103,870	115,270	(11,400)	103,920
Capital Project (Fund 31)	115,910	75,000	183.33%	40,910	336,079	(295,169)	92,172
Library (51)	6,000	6,000	100.00%	-	-	-	-
20% of TOT to Fund 31	366,390	(315,860)	-46.30%	682,250	608,620	73,630	742,940
Transfer to other funds	-	-	0.00%	-	-	-	26,686
Total Transfers	508,310	(269,120)	-32.54%	827,030	1,059,969	(232,939)	965,718
Net Income (Loss)	-	6,120		(55,720)	(1,193,199)	(671,611)	216,317

City of Ojai - **Other Funds**
FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
Libbey Bowl Maintance Fund (11)							
REVENUES							
Libbey Bowl Ticket Surchage	$ 28,000	$ (120)	-0.43%	$ 28,120	$ 16,080	$ 12,040	$ 28,120
EXPENDITURES							
Transfers to Other Funds	-	(20,000)	-100.00%	20,000	9,174	10,826	12,582
Net Revenue Over/(Under) Expeditures	$ 28,000	$ 19,880	71.00%	$ 8,120	$ 6,906	$ 1,214	$ 15,538
Measure C (12)							
REVENUES							
Tax Revenues	1,578,500	$ 1,578,500	100.00%	$ -	$ -	$ -	$ -
Other Revenues	-	-	0.00%	-	-	-	-
Total Revenues Fund 12	1,578,500	1,578,500	100.00%	-	-	-	-
EXPENDITURES							
Tree Maintenance	32,500	32,500	100.00%	-	-	-	-
Building Maintenance	-	-	0.00%	-	-	-	-
Contract Services	40,000	40,000	100.00%	-	-	-	-
Street Tree Maintenance	70,000	70,000	100.00%	-	-	-	-
Misc Street Signs	8,000	8,000	100.00%	-	-	-	-
Street Projects	-	-	0.00%	-	-	-	-
Transfers to Other Funds	1,339,500	1,339,500	100.00%	-	-	-	-
Total Expenditures Fund 12	1,490,000	1,490,000	100.00%	-	-	-	-
Net Revenue Over/(Under) Expeditures	$ 88,500	$ 88,500	100.00%	$ -	$ -	$ -	$ -
Gas Tax Fund (22)							
REVENUES							
Tax Revenues	$ 323,240	$ (10,420)	-3.12%	$ 333,660	$ 328,360	$ (5,300)	$ 292,564
Other Revenues	-	-	0.00%	-	-	-	5,140
Total Revenues Fund 22	323,240	(10,420)	-3.12%	333,660	328,360	(5,300)	297,704
EXPENDITURES							
Transfers to Other Funds	120,000	(579,000)	-82.83%	699,000	699,000	-	59,530
Total Expenditures Fund 22	120,000	(579,000)	-82.83%	699,000	699,000	-	59,530
Net Revenue Over/(Under) Expeditures	$ 203,240	$ 568,580	-155.63%	$ (365,340)	$ (370,640)	$ (5,300)	$ 238,174
Transit Fund (23)							
REVENUES							
Grant Revenues	$ 796,100	$ 18,310	2.35%	$ 777,790	$ 703,430	$ 74,360	$ 1,057,880
Trolley Fare Revenues	129,300	12,800	10.99%	116,500	109,710	6,790	123,365
Transfers from Other Funds	-	-	0.00%	-	-	-	221,686
Total Revenues Fund 23	925,400	31,110	3.48%	894,290	813,140	81,150	1,402,931
EXPENDITURES							
SALARIES & BENEFITS:							
Salaries	325,000	(6,780)	-2.04%	331,780	284,000	47,780	288,870
PERS	50,100	530	1.07%	49,570	33,000	16,570	(9,610)
Health Insurance	19,870	(5,640)	-22.11%	25,510	21,800	3,710	20,280
Retiree Medical	6,900	-	0.00%	6,900	6,900	-	(27,800)
Soc Security & Medicare	25,400	20	0.08%	25,380	24,310	1,070	21,850
Workers Comp Insurance	4,400	(1,210)	-21.57%	5,610	5,610	-	4,370
Other	5,410	530	10.86%	4,880	5,380	(500)	4,540
Total Salaries & Benefits	437,080	(12,550)	-2.79%	449,630	381,000	68,630	302,500
Office & Computer Supplies	6,440	(1,120)	-14.81%	7,560	7,645	(80)	6,720
HR & Other Admin Expenditures	28,480	19,980	235.06%	8,500	18,000	(9,500)	5,040
Telpehone, Internet, Alarm	2,200	90	4.27%	2,110	2,110	-	106
Contract Services	18,550	(16,130)	-46.51%	34,680	24,350	10,330	24,800
Insurance	19,000	-	0.00%	19,000	19,000	-	18,970
Other Admin Expenses	3,000	(100)	-3.23%	3,100	2,810	290	2,230
Auto & Transportation Costs	67,200	(6,430)	-8.73%	73,630	55,550	18,080	77,980
Grant Expenses	217,300	40,750	23.08%	176,550	176,550	-	232,240
Other Expenses	1,200	-	-100.00%	1,200	1,200	-	9,600
Depreciation	117,750	-	-100.00%	117,750	117,750	-	202,430
Capital Purchases	-	-	0.00%	-	-	-	(18,381)
Captial Transfers to Other Funds	2,660	(4,540)	-63.06%	7,200	7,200	-	7,713
Subtotal	483,780	32,500	7.20%	451,280	432,165	19,120	569,447
Total Exenditures Fund 23	920,860	19,950	2.21%	900,910	813,165	87,750	871,947

City of Ojai - **Other Funds**
FY 2021 Proposed Budget With Comparison to Prior Year Amounts
Proposed Budget

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
Net Revenue Over/(Under) Expeditures	$ 4,540	$ 11,160	1.26%	$ (6,620)	$ (25)	$ (6,600)	$ 530,984
Transit Equipment Replacement Fund (24)							
REVENUES							
Deferred Revenues	$ 25,000	$ 25,000	100.00%	$ -	$ -	$ -	$ 201,950
Transfers In From Other Funds	-	-	0.00%	-	-	-	-
Total Revenues Fund 24	25,000	25,000	0.00%	-	-	-	201,950
EXPENDITURES							
Transfers to Other Funds	-	-		-	70,910	(70,910)	197,370
Total Expenditure Fund 24	-	-	0.00%	-	70,910	(70,910)	197,370
Net Revenue Over/(Under) Expeditures	$ 25,000	$ 25,000	0.00%	$ -	$ (70,910)	$ 70,910	$ 4,580
Drainage Fund (25)							
REVENUES							
Drainage Fees	$ -	$ -		$ -	$ -	$ -	$ -
Budgeted Use of Funds	23,650	(40,700)	-63.25%	64,350	-	64,350	-
Other Revenues	-	-	0.00%	-	-	-	1,420
Total Revenues Fund 25	23,650	(40,700)	-63.25%	64,350	-	64,350	1,420
EXPENDITURES							
Indirect OH Cost Allocation	650	(17,270)	-96.37%	17,920	4,000	13,920	3,300
Transfer to Other Funds	23,000	(23,430)	-50.46%	46,430	-	46,430	-
Total Expenditures Fund 25	23,650	(40,700)	-63.25%	64,350	4,000	60,350	3,300
Net Revenue Over/(Under) Expeditures	$ -	$ -	0.00%	$ -	$ (4,000)	$ 4,000	$ (1,880)
TDA Art 3-Bike & Ped Fund (26)							
REVENUES							
Article 3 - Bike/Ped Funds	$ -	$ (800)	-100.00%	$ 800	$ 879	$ (79)	$ 800
Budgeted Use of Fund Balance	160,550	160,550	100.00%	-	45,787	(45,787)	-
Other Revenues	-	-	0.00%	-	-	-	3,290
Total Revenues Fund 26	160,550	159,750	19968.75%	800	46,666	(45,866)	4,090
EXPENDITURES							
Transfer to Other Funds	160,550	160,550	100.00%	-	46,666	(46,666)	48,990
Total Expenditures Fund 26	160,550	160,550	100.00%	-	46,666	(46,666)	48,990
Net Revenue Over/(Under) Expeditures	$ -	$ (800)		$ 800	$ -	$ 800	$ (44,900)
Capital & Special Projects Fund (31)							
REVENUES							
Transfers in From Other Funds	$ 419,470	$ (635,030)	-60.22%	$ 1,054,500	$ 1,284,850	$ (230,350)	$ 206,150
Tax Revenues	1,655,890	973,640	142.71%	682,250	535,820	146,430	742,940
Revenues from Other Agencies	1,503,900	351,770	30.53%	1,152,130	143,673	1,008,457	112,660
Misc Reciepts & Refunds	160,500	(209,500)	-56.62%	370,000	-	370,000	-
Other Revenues	-	-	0.00%	-	-	-	-
Total Revenues Fund 31	3,739,760	480,880	14.76%	3,258,880	1,964,343	1,294,537	1,061,750
EXPENDITURES							
Bus Shelter Project	25,000	(57,480)	-69.69%	82,480	57,480	25,000	2,370
Parking Lot Maintenance	59,000	(45,000)	-21.74%	207,000	97,000	110,000	250
Misc Park Projects	1,036,500	401,500	63.23%	635,000	71,470	563,530	93,260
Gen Maint Projects-Facilities	79,000	32,000	68.09%	47,000	-	47,000	111,651
Misc Special Project-Complete Streets	48,050	(141,220)	-74.61%	189,270	114,560	74,710	268,360
Drainage Project	8,000	(67,000)	-89.33%	75,000	-	75,000	-
STP/Street Overlay Project	1,020,000	(156,160)	-13.28%	1,176,160	1,597,750	(421,590)	182,170
ATP Grant Projects	977,770	188,770	23.93%	789,000	204,720	584,280	44,010
Arcade Plaza Drain	15,000	15,000	0.00%	-	-	-	-
Other Expense	-	-	0.00%	-	-	-	2,118
Transfers to Other Funds	-	-	0.00%	-	-	-	-
Total Expenditures Fund 31	3,268,320	170,410	5.32%	3,200,910	2,142,980	1,057,930	704,189
Net Revenue Over/(Under) Expeditures	$ 471,440	$ 310,470	535.57%	$ 57,970	$ (178,637)	$ 236,607	$ 357,561

City of Ojai - **Other Funds**

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	**$ Change From PY Budget**	**% Change From PY Budget**	**Final Budget FY 19-20**	**Projected Actual FY 19-20**	**Projected Variance FY 19-20**	**Actual FY 18-19**
Parks Fund (32)							
REVENUES							
Tax Revenues	$ -	$ -	0.00%	$ -	$ -	$ -	$ -
Other Revenues	-	-	0.00%	-	-	-	114
Total Revenues Fund 32	-	-	0.00%	-	-	-	114
EXPENDITURES							
Park Master Plan	-	-	0.00%	-	-	-	-
Total Expenditures Fund 32	-	-	0.00%	-	-	-	-
Net Revenue Over/(Under) Expeditures	$ -	$ -	0.00%	$ -	$ -	$ -	$ 114
Equipment Replacement Fund (33)							
REVENUES							
Transfers from Other Funds	$ 2,640	$ (60,000)	-95.79%	$ 62,640	$ 68,540	$ (5,900)	$ 68,540
Equip & IT Reserve Transfer	20,010	(39,990)	-66.65%	60,000	40,000	20,000	52,582
Revenue from Other Agencies	-	-	0.00%	-	30,000	(30,000)	670
Budgeted Use of Funds	-	(67,750)	-100.00%	67,750	-	67,750	-
Other Revenue	40	40	0.00%	-	42	(42)	17,500
Total Revenues Fund 33	22,690	(167,700)	-88.08%	190,390	138,582	51,808	139,292
			0.00%				
EXPENDITURES							
Computer Supplies R&M	-	8,000	0.00%	-	972	(972)	3,207
Equipment:							
IT Security Assessments/Audit	55,000	55,000	100.00%	-	-	-	-
Tools & Equipment	64,780	41,030	172.76%	23,750	12,747	11,003	25,476
Finance Dept Vehicle	-	-	0.00%	-	-	-	-
Software implementation	8,000	8,000	0.00%	-	256	(256)	4,860
Equipment - Recreation programs	1,800	1,800	100.00%	-	-	-	-
Rec Dept Van	-	-	0.00%	-	-	-	-
Vehicle purchases	59,800	(46,000)	-43.48%	105,800	86,900	18,900	106,242
Generators & AC	-	-	0.00%	-	-	-	-
Electric Vehicle Charging Stat	-	-	0.00%	-	-	-	1,011
Electric Landscape Yard Equip	-	-	0.00%	-	7,050	(7,050)	5,950
Public Works vehicles	-	-	0.00%	-	-	-	-
IT Vehicle	-	-	0.00%	-	-	-	-
IT Servers & Hardware	8,000	(3,000)	-27.27%	11,000	2,510	8,490	15,339
IT PW Computers	1,800	(15,000)	-89.29%	16,800	3,402	13,398	-
IT Network & Server Room	15,000	(2,500)	-14.29%	17,500	-	17,500	20,332
Total Expenditures Fund 33	214,180	47,330	27.07%	174,850	113,837	61,013	182,416
Net Revenue Over/(Under) Expeditures	$ (191,490)	$ (207,030)	-1332.24%	$ 15,540	$ 24,745	$ (9,205)	$ (43,124)
Lighting Fund (50)							
REVENUES							
Special Assessment	$ 93,500	$ 210	0.23%	$ 93,290	$ 93,400	$ (110)	$ 91,630
Transfer from Other Funds	7,800	(10)	-0.13%	7,810	7,900	(90)	7,810
Other Revenues	-	-	0.00%	-	-	-	2,480
	101,300	200	0.20%	101,100	101,300	(200)	101,920
EXPENDITURES							
Contract Services	-	-	0.00%	-	-	-	-
Street Lighting Electricity	64,000	-	0.00%	64,000	64,000	-	54,300
Indirect OH Cost Allocation	11,100	-	0.00%	11,100	11,100	-	13,890
Other Expenditures	-	-	0.00%	-	-	-	-
Total Expenditures Fund 50	75,100	-	0.00%	75,100	75,100	-	68,190
Net Revenue Over/(Under) Expeditures	$ 26,200	$ 200	0.77%	$ 26,000	$ 26,200	$ (200)	$ 33,730

City of Ojai - **Other Funds**
FY 2021 Proposed Budget With Comparison to Prior Year Amounts
Proposed Budget

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
Library Special Tax Fund (51)							
REVENUES							
Library Special Tax	$ 112,100	$ 2,940	2.69%	$ 109,160	$ 109,300	$ (140)	$ 110,960
Other Revenues	-	-	0.00%	-	-	-	780
Total Revenues Fund 51	112,100	2,940	2.69%	109,160	109,300	(140)	111,740
EXPENDITURES							
Library Services	106,000	(3,160)	-2.89%	109,160	109,200	(40)	111,620
Total Expenditures Fund 51	106,000	(3,160)	-2.89%	109,160	109,200	(40)	111,620
Net Revenue Over/(Under) Expeditures	$ 6,100	$ 6,100	0.00%	$ -	$ 100	$ (100)	$ 120
Plaza Maintenance Fund (52)							
REVENUES							
Plaza Maintenance Assessment	$ 144,550	$ 130	0.09%	$ 144,420	$ 144,700	$ (280)	$ 145,570
Transfer from Other Funds	53,000	2,530	5.01%	50,470	50,470	-	53,000
Other Revenues	2,600	-	-100.00%	2,600	2,600	-	2,000
Total Revenues Fund 52	200,150	2,660	1.35%	197,490	197,770	(280)	200,570
EXPENDITURES							
Salaries	33,510	1,570	4.92%	31,940	36,900	(4,960)	32,150
PERS	4,730	90	1.94%	4,640	6,220	(1,580)	4,520
Soc Security & Medicare	2,520	350	16.13%	2,170	3,420	(1,250)	2,210
Workers Comp Insurance	460	(1,220)	-72.62%	1,680	540	1,140	1,710
Other	7,870	(110)	-1.38%	7,980	12,120	(4,140)	7,900
Total Salaries & Benefits	49,090	680	1.40%	48,410	59,200	(10,790)	48,490
Other Material & Supplies	8,500	2,000	30.77%	6,500	7,910	(1,410)	8,120
Contract Services	60,000	1,000	1.69%	59,000	33,000	26,000	40,970
Electricity	5,000	(1,190)	-19.22%	6,190	5,070	1,120	5,050
Water	6,000	500	9.09%	5,500	5,500	-	4,590
Sewer	1,450	-	-100.00%	1,450	1,450	-	1,376
Indirect OH Cost Allocation	16,580	-	-100.00%	16,580	16,580	-	23,240
Transfer to Other Funds	-	-	0.00%	-	-	-	-
Total Expenditures Fund 52	146,620	2,990	2.08%	143,630	128,710	14,920	131,836
Net Revenue Over/(Under) Expeditures	$ 53,530	$ (330)	-0.61%	$ 53,860	$ 69,060	$ (15,200)	$ 68,734
Cemetary Fund (70)							
REVENUES							
Cemetary Plot Sales	$ 6,140	$ 140	2.33%	$ 6,000	$ 5,140	$ 860	$ 2,800
Misc Refunds & Receipts	-	(12,180)	-100.00%	12,180	-	12,180	-
Other Revenues	-	-	0.00%	-	-	-	4,320
Total Revenues Fund 70	6,140	(12,040)	-66.23%	18,180	5,140	13,040	7,120
EXPENDITURES							
Salaries	7,840	1,070	15.81%	6,770	7,340	(570)	6,113
PERS	1,400	450	47.37%	950	974	(24)	(1,790)
Soc Security & Medicare	510	50	10.87%	460	520	(60)	490
Workers Comp Insurance	380	10	2.70%	370	120	250	390
Other	1,410	(230)	-14.02%	1,640	1,990	(350)	1,630
Total Salaries & Benefits	11,540	1,350	13.25%	10,190	10,944	(754)	6,833
Contract Services	3,470	2,070	147.86%	1,400	3,360	(1,960)	1,870
Cemetary Maintenance	900	(600)	-40.00%	1,500	510	990	1,190
Water	480	-	-100.00%	480	270	210	450
Indirect OH Costs Allocation	2,770	(1,090)	-28.24%	3,860	3,860	-	3,190
Transfers to Other Funds	-	-	0.00%	-	-	-	-
Other Expenditures	460	10	1.33%	750	750	-	600
Total Expenditures Fund 70	19,620	1,740	9.57%	18,180	19,694	(1,514)	14,133
Net Revenue Over/(Under) Expeditures	$ (13,480)	$ (13,780)	0.00%	$ -	$ (14,554)	$ 14,554	$ (7,013)

City of Ojai - **Other Funds**
FY 2021 Proposed Budget With Comparison to Prior Year Amounts
Proposed Budget

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
RDA Successor Agency Fund (190)							
REVENUES							
RDA Property Tax Trust Fund	$ 393,070	$ 550	0.14%	$ 392,520	$ 392,520	$ -	$ 368,820
Other Revenues	-	-	0.00%	-	-	-	10,960
Total Revenues Fund 190	393,070	550	0.14%	392,520	392,520	-	379,780
EXPENDITURES							
Other Expense	48,070	(18,930)	-28.25%	67,000	46,201	20,799	56,701
Loan Payment to City of Ojai	365,010	-	-100.00%	365,010	365,006	4	-
Indirect OH Costs Allocation	-	-	0.00%	-	-	-	-
Other Expenditures	-	-	0.00%	-	-	-	-
Total Expenditures Fund 190	413,080	(18,930)	-4.38%	432,010	411,207	20,803	56,701
Net Revenue Over/(Under) Expeditures	$ (20,010)	$ 19,480	-49.33%	$ (39,490)	$ (18,687)	$ (20,803)	$ 323,079
RDA Successor Housing Fund (192)							
REVENUES							
Low & Mod Housing (20%)	$ -	$ -		$ -	$ -	$ -	$ -
Misc Refunds & Receipts	24,770	(178,300)	-87.80%	203,070	3,012	200,058	-
Other Revenues	-	-	0.00%	-	-	-	5,730
Total Revenues Fund 191	24,770	(178,300)	-87.80%	203,070	3,012	200,058	5,730
EXPENDITURES							
Housing Rehab	-	(2,200)	-100.00%	2,200	-	2,200	55,350
Indirect OH Costs Allocation	22,470	21,600	2482.76%	870	870	-	560
Sewer	2,300	(197,700)	-98.85%	200,000	2,142	197,858	2,098
Total Expenditures Fund 191	24,770	(178,300)	-87.80%	203,070	3,012	200,058	58,008
Net Revenue Over/(Under) Expeditures	$ -	$ -	0.00%	$ -	$ 0	$ (0)	$ (52,278)

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Budget Highlights

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

Balanced Budget
In accordance with the Statement of Financial 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. In 2015 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. 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.

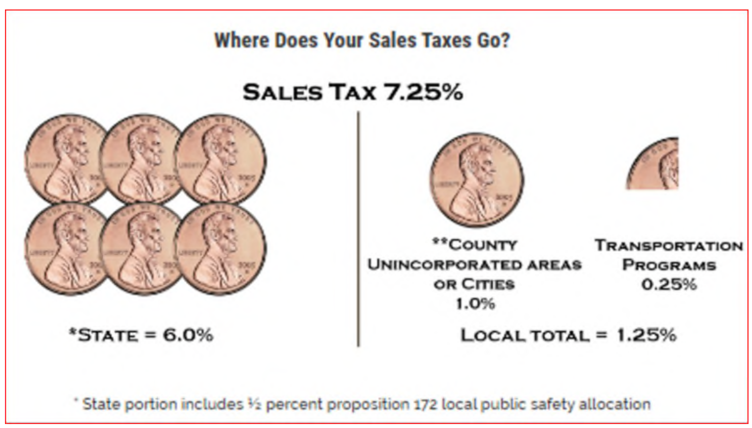
Infrastructure Needs
During periods of economic downturn and falling revenues, expenditures must be reduced to conserve cash. Often, cities try to maintain services to citizens so they reduce other expenditures such as maintaining infrastructure. “Deferred maintenance” occurs when sufficient resources 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. 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. Due to the Coronavirus pandemic and the continued closure of several businesses, City Council supported the reduction of TOT transfer to CIP fund to balance this budget year. FY 2020/21 would have been a scheduled deferred maintenance year, but by passing Measure C in March 2020 by Ojai residents, deferred maintenance has been included in this budget.

Conservative Revenue Estimates

The FY20/21 revenue estimate for the General Fund is approximately $10.8 million. The City's "Big Three" sources of revenue, Transient Occupancy Tax (TOT), Sales Tax, and Property Tax account for approximately $6.9 million of the General Fund revenues. The "Big Three" revenues account for 64% of total General Fund revenues. TOT is 30% of total General fund and 47% of the "Big Three". Revenues projections are difficult this budget year. It is unclear how long the unprecedented coronavirus pandemic social distancing necessities will affect businesses and the way of life, going forward. Staff will provide regular updated and effect on City resources throughout the year.

Transient Occupancy Tax receipts growth has been increasing by an annual average of approximately 4% per year since the fiscal year ended June 30, 2014. Current year coronavirus pandemic, social distancing order requires closures of non-essential businesses such as hotels, restaurants, and businesses for several months. Staff estimates the recovery period from the coronavirus pandemic will take longer than prior health outbreaks and disasters. Ojai was recovering from the Thomas fire in FY2017/18 with a realized increase in TOT revenues in FY2018/19 and first through third quarter of FY2019/20. More than half of the TOT revenue comes from one operator, the Ojai Valley Inn and Spa. One hotel that closed since the Thomas Fire in FY2017/18 will likely remain closed for most of the upcoming fiscal year. Some businesses may not recover from the current coronavirus pandemic.

Several factors have impacted sales tax revenue in recent years, resulting in uneven revenue streams over the past three years. In April 2020, Governor Newsom signed an executive order to assist small businesses (gross sales of $5 million or less) by allowing deferment of sales and use tax of up to $50,000, for up to 12 months with no interest or penalties. We anticipate that sales tax revenue recovery will be slow over the next several years. Projected sales tax revenues are 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 distributions to school districts and special districts before the funding comes to the city. Annual growth in secured property tax has averaged 4%, with the coronavirus, the real estate market has slowed down, and however, we expect this effect will be short term. We estimate that the coronavirus stay safe at home order may affect the residents' ability to pay property tax on time. Property taxes are estimated to be approximately 3% more than the June 30, 2019 level and current year FY2019/20 budget.

License and permit revenues have been volatile over the last five years and staff is projecting a budget shortfall resulting from the decline in revenues. Projected increases in this area are a result of projects in the works. These revenues are primarily from planning, development, and building & safety fees that result from development and construction activities in the city.

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.

This budget anticipates minimal changes to staffing levels. Code enforcement and short-term rental enforcement is provided by a contractor, 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. With safety of our community as a priority, the code enforcement officer has been especially beneficial during the coronavirus social distancing order.

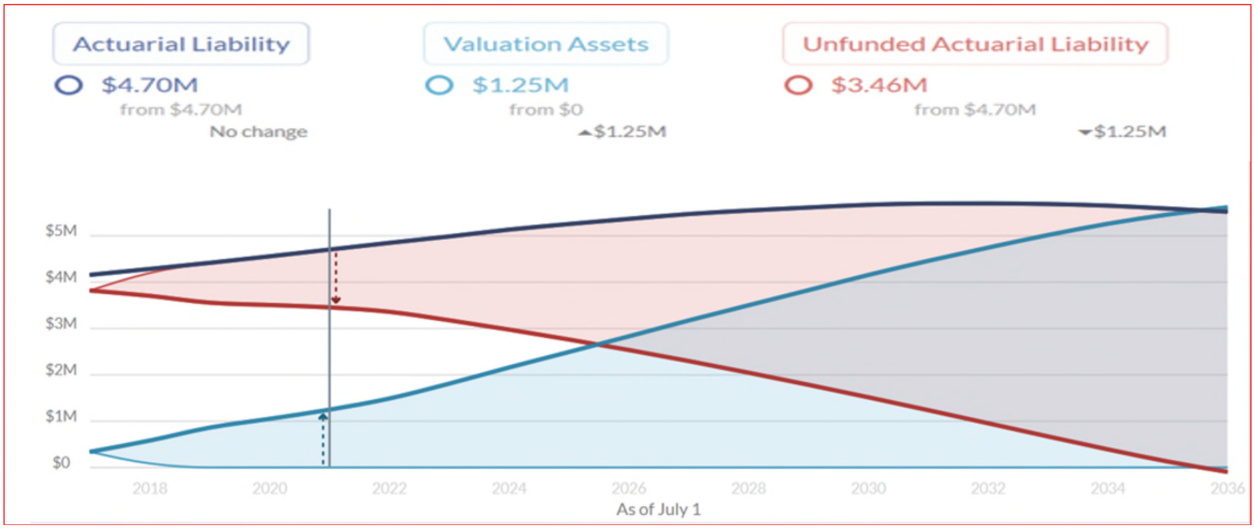
Employee Compensation
Beginning in FY 17-18, City Council directed that salary increases should be considered outside of the budget process. Accordingly, this budget does not include any cost of living adjustments nor does it include the conversion of any 36-hour employees to a 40-hour

work week.

The minimum wage has been increasing significantly and will continue to increase until it reaches $15 per hour. This has primarily impacted staffing costs in the recreation department which typically employs lower paid part-time and seasonal staff to carry out 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 4% of the employee portion and PEPRA employees are required to pay the entire 7.73% employee portion of the PERS contribution. The increased employee contribution to the PERS cost has resulted in a $27,500 reduction in the normal PERS cost to $224,000. The unfunded liability payment increased approximately $55,000 to $459,000. These costs are 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.

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. The OPEB costs will continue to go up as employees who qualify are still covered by the more generous 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 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 $190,000 annually for retiree medical premiums. The City has been contributing $100,000 per year to the OPEB trust for future retiree medical premiums. This budget year does not include the annual $100,000 contribution prefunding of the retiree medical OPEB trust. Prior years prefunding contribution have begun a trend that will reduce the unfunded actuarial liability to the level of plan assets in fiscal year 2026 and expected to be eliminated in 2036.



Equipment Replacement Reserves
To prepare for timely replacement of equipments and vehicles, 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 has developed a replacement schedule for the tools and equipment needed for maintenance crews, non-office personnel, and office staff. In prior years, the budget included charges to departments totaling about $65,000 for vehicle replacement and $40,000 for equipment and technology replacement. To close the deficit gap, Council approved the total transfer to this sinking fund to $20,000.

Community Support
In past years, the Council has provided financial support to the Ojai Valley Museum, Ojai Valley Green Coalition, the Chamber of Commerce, 2-1-1 Ventura County, the Independence Day Committee, and the Arts Commission. These allocations should be reviewed in detail annually and are not guaranteed from year to year. This year budget is difficult and hard decisions were made. To reduce the deficit gap, Council was provided a list of discretionary items identifying possible cuts. Council agreed to reduce the Community support amount to FY2018/19 level of $114,200.

Capital Improvement Plan (CIP)
The CIP provides the means to plan for high priority capital improvements on a multi-year basis. The coronavirus and social distancing order has affected the CIP fund balance as well. With minimal to no Transient Occupancy Tax (TOT) collected in the last three and a half months of the current year, the CIP fund is also losing revenue. The CIP fund is estimated to end fiscal year 2019/20 with a negative balance of $180,000, because street paving was completed before the coronavirus state of emergency, when more funding was anticipated. Without Measure “C”, City would have continued with the “off year” maintenance schedule. This budget includes anticipated

Measure C revenue and deferred work such as streets and road maintenance, parks maintenance, code enforcement, and climate mitigation that would otherwise be deferred. The City's CIP budget, including vehicle and equipment replacement, is estimated to be approximately $3.6 million, utilizing General Fund transfer, Measure "C" funds, and grants.

Resilience

Ojai residents passed Measure C at a critical time to continue scheduled, deferred maintenance, and to reduce the burden on General Fund during the continued Coronavirus and social distancing pandemic. A conservative budget, lean staffing, deferred pre-funding of long term liabilities, dipping into our reserves(that took many years to build up), and adjusted allocations to capital improvements together give the City the resilience to weather hard times such as the current unprecedented coronavirus pandemic while attempting to maintain operating service levels. This budget year exemplifies the City Council's and staffs' ability to come together, adjusting quickly, responding to evolving directives from State and County, and making difficult decisions.

City of Ojai - General Fund

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Revenues by Type & Expenditures By Department

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
REVENUES							
Tax Revenues							
Property Tax	$2,018,960	$58,450	2.98%	$1,960,510	$1,868,047	($92,463)	$1,951,020
Sales Tax	1,660,000	(157,600)	-8.67%	1,817,600	1,719,142	(98,458)	1,753,910
Transient Occupancy Tax	3,200,500	(210,750)	-6.18%	3,411,250	3,086,593	(324,657)	3,713,450
Franchisee Fees	321,830	(54,240)	-14.42%	376,070	303,216	(72,854)	336,180
Other tax revenues	345,240	53,900	18.50%	291,340	340,820	49,480	356,720
Total Tax Revenues	7,546,530	(310,240)	-3.95%	7,856,770	7,317,818	(538,952)	8,111,280
Licenses & Permits							
Planning Fees	26,800	20	0.07%	26,780	24,380	(2,400)	20,230
Cannabis Licensing Fees	27,680	2,400	0.00%	25,280	12,050	(13,230)	-
Building & Safety Permits	226,800	(40)	-0.02%	226,840	286,400	59,560	186,030
Developer Fees	160,000	28,430	21.61%	131,570	101,250	(30,320)	139,450
Plan Check Fees	70,980	(78,680)	-52.57%	149,660	48,980	(100,680)	71,850
Other Licenses & Permits	78,290	34,700	79.61%	43,590	27,080	(16,510)	54,960
Total Licenses & Permits	590,550	(13,170)	-2.18%	603,720	500,140	(103,580)	472,520
Revenue From Other Agencies							
Motor Vehicle In Lieu	614,360	(260,340)	-29.76%	874,700	690,250	(184,450)	870,290
AB 939 Fees/SRRE	117,180	-	0.00%	117,180	117,180	-	26,337
SLESF "COPS" Funding	115,750	15,750	15.75%	100,000	113,481	13,481	148,747
Other revenue	336,150	252,940	303.98%	83,210	111,146	27,936	174,930
Total Revenues From Other Agencies	1,183,440	8,350	0.71%	1,175,090	1,032,057	(143,033)	1,220,304
Charges For Current Services							
Indirect OH Cost Allocations	234,360	64,700	38.14%	169,660	190,867	21,207	234,040
Other	115,510	5,230	4.74%	110,280	105,219	(5,061)	91,212
Total Charges for Current Services	349,870	69,930	24.98%	279,940	296,086	16,146	325,252
Other Revenues	654,740	349,400	114.43%	305,340	410,590	105,250	287,320
Recreation Program Revenues							
Recreation Program Revenue	144,550	(68,530)	-32.16%	213,080	102,395	(110,685)	219,660
Recreation Classes Revenue	101,920	(55,040)	-35.07%	156,960	102,082	(54,878)	176,700
Day Camps	123,000	(20,000)	-13.99%	143,000	85,402	(57,598)	141,130
Other Recreation	64,000	-	0.00%	64,000	73,438	9,438	78,830
Recreation Revenues	433,470	(143,570)	-24.88%	577,040	363,317	(213,723)	616,320
Total General Fund Revenue	10,758,600	(39,300)	-0.36%	10,797,900	9,920,008	(877,892)	11,032,996

City of Ojai - General Fund

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Revenues by Type & Expenditures By Department

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
EXPENDITURES - By Department							
City Council Department	124,810	2,090	1.70%	122,720	100,490	22,230	95,670
City Manager Department	665,730	(75,630)	-10.20%	741,360	677,400	63,960	612,608
City Treasurer Department	5,440	120	2.26%	5,320	5,370	(50)	5,130
Finance Department	686,250	(35,620)	-4.93%	721,870	686,220	35,650	644,345
City Attorney Department	216,900	45,900	26.84%	171,000	280,350	(109,350)	216,910
City Clerk/Records Manager	208,060	29,450	16.49%	178,610	189,808	(11,198)	166,290
Non-Departmental City-Wide	1,423,330	(131,870)	-8.48%	1,555,200	1,757,978	(202,778)	1,621,890
Arts Commission Department	52,550	(8,210)	-13.51%	60,760	65,560	(4,800)	54,510
Police Department	3,503,190	25,460	0.73%	3,477,730	3,459,640	18,090	3,432,650
Community Development Department							
Planning Department	640,190	(62,970)	-8.96%	703,160	515,450	187,710	450,240
Building Department	454,730	103,550	29.49%	351,180	330,713	20,467	429,670
Planning Commission	7,790	(6,480)	-45.41%	14,270	7,780	6,490	8,430
Historic Preservation Comm	4,680	280	6.36%	4,400	3,220	1,180	4,760
Parks & Recreation							
Parks and Recreation Comm	7,140	220	3.18%	6,920	2,059	4,861	8,780
Recreation Department	256,150	(25,960)	-9.20%	282,110	254,879	27,231	306,130
Recreation Programs	604,710	(69,810)	-10.35%	674,520	560,982	113,538	749,580
Public Works Department							
PW - Administration	413,470	10,190	2.53%	403,280	504,687	(101,407)	495,411
PW - Parks & Landscaping	509,750	45,200	9.73%	464,550	557,340	(92,790)	467,750
PW - General Maintenance	213,080	12,970	6.48%	200,110	221,400	(21,290)	269,170
PW - Street Maintenance	461,510	45,240	10.87%	416,270	650,110	(233,840)	475,431
PW - Special Events	22,540	(960)	-4.09%	23,500	11,110	12,390	30,480
PW - NPDES Expenditures	77,110	(9,450)	-10.92%	86,560	77,892	8,668	75,760
PW - AB939 Expenditures	29,400	3,880	15.20%	25,520	29,490	(3,970)	26,280
PW - CalTran SR33Contract Exp	26,780	(50,850)	-65.50%	77,630	75,940	1,690	94,280
PW - CalTran SR150 Contract Exp	44,000			-	-	-	-
PW - IT Department	99,310	14,240	16.74%	85,070	87,340	(2,270)	74,520
Total General Fund Expenditures	10,758,600	(139,020)	-1.28%	10,853,620	11,113,208	(259,588)	10,816,676
Net Revenues over(under) Expenditures	$0	$99,720	0.00%	($55,720)	($1,193,200)	(1,137,480)	$216,321

City of Ojai - General Fund

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
REVENUES							
Tax Revenues							
Property Tax	$ 2,018,960	$ 58,450	2.98%	$ 1,960,510	$ 1,868,047	$ (92,463)	$ 1,951,020
Sales Tax	1,660,000	(157,600)	-8.67%	1,817,600	1,719,142	(98,458)	1,753,910
Transient Occupancy Tax	3,200,500	(210,750)	-6.18%	3,411,250	3,086,593	(324,657)	3,713,450
Franchisee Fees	321,830	(54,240)	-14.42%	376,070	303,216	(72,854)	336,180
Other tax revenues	345,240	53,900	18.50%	291,340	340,820	49,480	356,720
Tax Revenues	7,546,530	(310,240)	-3.95%	7,856,770	7,317,818	(538,952)	8,111,280
Licenses & Permits							
Planning Fees	26,800	20	0.07%	26,780	24,380	(2,400)	20,230
Cannabis Licensing Fees	27,680	2,400	9.49%	25,280	12,050	(13,230)	-
Building & Safety Permits	226,800	(40)	-0.02%	226,840	286,400	59,560	186,030
Developer Fees	160,000	28,430	21.61%	131,570	101,250	(30,320)	139,450
Plan Check Fees	70,980	(78,680)	-52.57%	149,660	48,980	(100,680)	71,850
Other Licenses & Permits	78,290	34,700	79.61%	43,590	27,080	(16,510)	54,960
Licenses & Permits	590,550	(13,170)	-2.18%	603,720	500,140	(103,580)	472,520
Revenue From Other Agencies							
Motor Vehicle In Lieu	614,360	(260,340)	-29.76%	874,700	690,250	(184,450)	870,290
AB 939 Fees/SRRE	117,180	-	0.00%	117,180	117,180	-	26,337
SLESF "COPS" Funding	115,750	15,750	15.75%	100,000	113,481	13,481	148,747
Other revenue	336,150	252,940	303.98%	83,210	111,146	27,936	174,930
Revenue From Other Agencies	1,183,440	8,350	0.71%	1,175,090	1,032,057	(143,033)	1,220,304
Charges For Current Services							
Indirect OH Cost Allocations	234,360	64,700	38.14%	169,660	190,867	21,207	234,040
Other	115,510	5,230	4.74%	110,280	105,219	(5,061)	91,210
Charges For Current Services	349,870	69,930	24.98%	279,940	296,086	16,146	325,250
Other Revenues	654,740	349,400	114.43%	305,340	410,590	105,250	287,320
Recreation Program Revenues							
Recreation Program Revenue	134,550	(78,530)	-36.85%	213,080	102,395	(110,685)	219,440
Recreation Classes Revenue	101,920	(55,040)	-35.07%	156,960	102,082	(54,878)	176,700
Day Camps	123,000	(20,000)	-13.99%	143,000	85,402	(57,598)	141,130
Other Recreation	74,000	10,000	15.63%	64,000	73,438	9,438	79,050
Recreation Revenues	433,470	(143,570)	-24.88%	577,040	363,317	(213,723)	616,320
Total General Fund Revenue	10,758,600	(39,300)	-0.36%	10,797,900	9,920,008	(877,892)	11,032,994

City of Ojai - General Fund

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
EXPENDITURES - By Major Type							
Salaries	2,408,640	(59,500)	-2.41%	2,468,140	2,440,920	27,220	2,620,744
Employee Benefits	1,560,430	97,870	6.69%	1,462,560	1,474,870	(12,310)	1,145,476
Retiree Health Insurance	192,000	47,860	33.20%	144,140	191,676	(47,536)	405,610
Contract Sheriff Services	3,405,760	87,590	2.64%	3,318,170	3,352,300	(34,130)	3,283,310
City Attorney Services	216,900	45,900	26.84%	171,000	280,350	(109,350)	216,910
Office & Computer Supplies	44,250	(3,000)	-6.35%	47,250	39,490	7,760	35,280
Recreation Classes & Programs	203,580	(11,840)	-5.50%	215,420	156,970	58,450	224,410
HR & Other Administrative	269,770	30,970	12.97%	238,800	256,780	(17,980)	59,760
Utilities	189,540	14,510	8.29%	175,030	169,880	5,150	165,140
Contract Services							
Administration	11,610	(20,890)	-64.28%	32,500	27,199	5,301	35,760
Finance Department	70,260	1,760	2.57%	68,500	78,034	(9,534)	47,350
Planning	236,630	(43,370)	-15.49%	280,000	78,550	201,450	37,170
Building	348,480	101,580	41.14%	246,900	221,110	25,790	324,880
Public Works	290,800	(1,700)	-0.58%	292,500	283,060	9,440	328,710
Insurance	220,220	61,350	38.62%	158,870	213,820	(54,950)	166,420
Software License & Maintenance	44,550	(730)	-1.61%	45,280	39,840	5,440	48,410
Non-Contracted Repairs & Maintenance	230,310	(950)	-0.41%	231,260	256,390	(25,130)	282,910
Prefunding Retiree medical	-	(100,000)	-100.00%	100,000	100,000	-	100,000
Other Administrative Expenditures	96,550	(18,660)	-16.20%	115,210	96,131	19,079	103,742
Boards & Commissions	35,000	(12,250)	-25.93%	47,250	42,580	4,670	43,990
Community Outreach	114,200	7,200	6.73%	107,000	192,478	(85,478)	114,167
Capital Transfers to Other Funds	141,920	(2,860)	-1.98%	144,780	451,349	(306,569)	222,778
Lighting & Plaza Maintenance Assmnts	60,810	-	0.00%	60,810	60,810	-	60,810
Transfers	366,390	(315,860)	-46.30%	682,250	608,619	73,631	742,940
Total General Fund Expenditures	10,758,600	(95,020)	-0.88%	10,853,620	11,113,207	(259,587)	10,816,677
Net Revenues over(under) Expenditures	**$ -**	**$ 55,720**	**0.51%**	**$ (55,720)**	**$ (1,193,199)**	**$ (1,137,479)**	**$ 216,317**

City of Ojai - General Fund

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

General Fund Departmental Expenditures by Major Category

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
City Council Department							
Salaries & Benefits	$ 106,830	$ 11,120	11.62%	$ 95,710	$ 76,930	$ 18,780	$ 68,820
Contract Services	2,110	(880)	-29.43%	2,990	1,700	1,290	4,790
Utilities	6,020	(560)	-8.51%	6,580	5,850	730	5,850
Other Expenditures	8,990	(3,510)	-28.08%	12,500	11,063	1,437	11,270
Transfers	860	(4,080)	-82.59%	4,940	4,940	-	4,940
Total City Council	124,810	2,090	-136.99%	122,720	100,483	22,237	95,670
City Manager Department							
Salaries & Benefits	426,710	43,490	11.35%	383,220	350,060	33,160	459,030
Contract Services	3,860	(5,140)	-57.11%	9,000	2,760	6,240	14,690
Utilities	5,580	(1,140)	-22.98%	6,720	5,410	1,310	9,930
OPEB Prefunding	-	(100,000)	0.00%	100,000	100,000	-	100,000
Contingency	200,000	10,000	0.00%	190,000	190,000	-	-
Other Expenditures	29,120	(20,330)	-41.11%	49,450	26,201	23,249	25,992
Transfers	460	(2,510)	-84.51%	2,970	2,970	-	2,970
Total City Manager	665,730	(75,630)	-10.20%	741,360	677,401	63,959	612,612
City Treasurer Department							
Salaries & Benefits	5,240	80	8.33%	5,160	5,180	(20)	5,130
Other Expenditures	200	40	25.00%	160	190	(30)	-
Total City Treasurer	5,440	120	33.33%	5,320	5,370	(50)	5,130
Finance Department							
Salaries & Benefits	557,490	(27,410)	-4.69%	584,900	548,890	36,010	536,859
Contract Services	76,460	2,460	3.32%	74,000	84,230	(10,230)	51,200
Utilities	9,940	-	0.00%	9,940	9,940	-	10,712
Other Expenditures	41,160	(4,920)	-10.68%	46,080	36,210	9,870	38,630
Transfers	1,200	(5,750)	-82.73%	6,950	6,950	-	6,950
Total Finance	686,250	(35,620)	-94.77%	721,870	686,220	35,650	644,352
City Attorney Department							
Contract Services	216,900	45,900	26.84%	171,000	280,350	(109,350)	216,910
Total City Attorney	216,900	45,900	26.84%	171,000	280,350	(109,350)	216,910
City Clerk/Records Manager							
Salaries & Benefits	156,520	7,880	5.30%	148,640	140,260	8,380	126,820
Contract Services	6,950	500	7.75%	6,450	5,478	972	5,840
Utilities	2,130	470	28.31%	1,660	1,660	-	1,770
Other Expenditures	42,290	21,420	102.64%	20,870	41,420	(20,550)	30,870
Transfers	170	(820)	-82.83%	990	990	-	990
Total City Clerk/Records Mgr	208,060	29,450	16.49%	178,610	189,808	(11,198)	166,290
Non-Departmental City-Wide							
Community Outreach	114,200	7,200	6.73%	107,000	192,478	(85,478)	114,167
Pers Unfunded Liability	462,110	79,560	20.80%	382,550	471,558	(89,008)	327,020
Retiree Medical	192,000	47,860	33.20%	144,140	191,676	(47,536)	187,710
Liab, Bonds & Other Insurances	221,220	61,270	38.31%	159,950	212,235	(52,285)	167,280
Contract Services	600	(17,900)	-96.76%	18,500	18,600	(100)	19,080
Transfers	433,200	(309,860)	-41.70%	743,060	669,429	73,631	806,629
Total Non-Departmental	1,423,330	(131,870)	-8.48%	1,555,200	1,755,976	(200,776)	1,621,885
Arts Commission Department							
Salaries & Benefits	17,550	4,040	29.90%	13,510	22,980	(9,470)	3,520
Contract Services	1,000	-	0.00%	1,000	1,000	-	-
Cultural Arts Program	32,450	(12,300)	-27.49%	44,750	40,080	4,670	39,290
Other Expenditures	1,550	50	3.33%	1,500	1,500	-	4,705
Transfers	-	-	0.00%	-	-	-	7,000
Total Arts Commission	52,550	(8,210)	0.00%	60,760	65,560	(4,800)	54,515

City of Ojai - General Fund

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

General Fund Departmental Expenditures by Major Category

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
Police Department							
Salaries & Benefits	24,710	(62,040)	-71.52%	86,750	34,100	52,650	78,240
Contract sheriff Services	3,308,760	113,990	3.57%	3,194,770	3,255,490	(60,720)	3,107,880
Utilities	1,370	40	3.01%	1,330	1,330	-	1,800
Police Pension	67,970	170	0.25%	67,800	67,800	-	66,300
Other Expenditures	100,210	(25,880)	-20.53%	126,090	99,930	26,160	177,440
Transfers	170	(820)	-82.83%	990	990	-	990
Total Police	3,503,190	25,460	0.73%	3,477,730	3,459,640	18,090	3,432,650
Planning Department							
Salaries & Benefits	369,180	(14,530)	-3.79%	383,710	401,840	(18,130)	360,730
Contract Services	238,310	(41,690)	-14.89%	280,000	79,500	200,500	41,680
Utilities	6,320	(620)	-8.93%	6,940	4,910	2,030	7,000
Other Expenditures	24,940	670	2.76%	24,270	20,960	3,310	32,600
Transfers	1,440	(6,800)	-82.52%	8,240	8,240	-	8,240
Total Planning	640,190	(62,970)	-8.96%	703,160	515,450	187,710	450,250
Building Department							
Salaries & Benefits	99,220	(80)	-0.08%	99,300	104,380	(5,080)	95,480
Contract Services	259,630	50,650	24.24%	208,980	183,190	25,790	271,730
Utilities	3,330	280	0.00%	3,050	2,880	170	4,227
Animal Regulations	90,500	52,580	138.66%	37,920	37,920	-	54,770
Other Expenditures	1,700	1,700	100.00%	-	420	(420)	1,496
Transfers	350	(1,580)	-81.87%	1,930	1,930	-	1,980
Total Building	454,730	103,550	29.49%	351,180	330,720	20,460	429,683
Planning Commission							
Salaries & Benefits	7,530	(6,740)	-47.23%	14,270	7,780	6,490	5,170
Other Expenditures	260	260	100.00%	-	-	-	3,260
Total Planning Commission	7,790	(6,480)	-45.41%	14,270	7,780	6,490	8,430
Historic Preservation Comm							
Contract Services	-	-	0.00%	-	1,245	(1,245)	3,755
Other Expenditures	4,680	280	6.36%	4,400	1,930	2,470	370
Total Historic Preservation Comm	4,680	280	6.36%	4,400	3,222	1,178	4,766
Parks and Recreation							
Salaries & Benefits	606,110	(67,350)	-10.00%	673,460	597,320	76,140	773,460
Contract Services	9,420	-	0.00%	9,420	5,490	3,930	5,820
Utilities	26,710	-	0.00%	26,710	13,020	13,690	22,750
Special Events	35,000	-	0.00%	35,000	46,130	(11,130)	38,410
Recreation Programs	26,260	(2,640)	-9.13%	28,900	23,860	5,040	27,050
Recreation Classes	58,950	(7,670)	-11.51%	66,620	46,600	20,020	68,080
Day Camps	45,500	(1,500)	-3.19%	47,000	16,470	30,530	51,670
Other Expenditures	55,040	(4,010)	-6.79%	59,050	40,290	18,760	59,910
Transfers	5,010	(12,330)	-71.11%	17,340	28,740	(11,400)	17,340
Total Parks and Recreation	868,000	(95,500)	-9.91%	963,500	817,920	145,580	1,064,490
Public Works Department							
Salaries & Benefits	1,060,900	67,160	6.76%	993,740	1,088,500	(94,760)	1,077,673
Contract Services	308,200	44,640	16.94%	263,560	266,800	(3,240)	311,280
Utilities	128,140	15,540	13.80%	112,600	123,730	(11,130)	97,650
Repairs and Maintenance	220,310	(66,990)	-0.33%	287,300	306,330	(19,030)	317,770
Other Expenditures	53,140	28,230	113.33%	24,910	36,348	(11,438)	36,175
Transfers	126,260	25,830	25.72%	100,430	395,599	(295,169)	168,495
Total Public Works	1,896,950	114,410	6.42%	1,782,540	2,217,307	(434,767)	2,009,043
General Fund Department Totals	$ 10,758,600	$ (95,020)	0.00%	$ 10,853,620	$ 11,113,207	$ (259,587)	$ 10,816,676

City of Ojai

FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Revenue & Exenditures Summary- All Funds

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	**$ Change From PY Budget**	**% Change From PY Budget**	**Final Budget FY 19-20**	**Projected Actual FY 19-20**	**Projected Variance FY 19-20**	**Actual FY 18-19**
General Fund							
Revenues	$ 10,558,600	$ (39,300)	-0.37%	$ 10,597,900	$ 9,910,008	$ 687,892	$ 11,032,992
Budgeted Use of Fund Balance	200,000	-	100.00%	200,000	10,000	190,000	-
Expenditures	(10,758,600)	95,020	-0.88%	(10,853,620)	(11,113,208)	259,568	(10,816,675)
Revenue Over(under) Expenditures	$ -	$ 55,720	-100.00%	$ (55,720)	$ (1,193,200)	$ 1,137,470	$ 216,317
Libbey Bowl Maintenance							
Revenues	$ 28,000	$ (120)	-0.43%	$ 28,120	$ 16,080	$ 12,040	$ 28,120
Expenditures	-	20,000	-100.00%	(20,000)	(9,174)	(10,826)	(12,582)
Revenue Over(under) Expenditures	$ 28,000	$ 19,880	244.83%	$ 8,120	$ 6,906	$ 1,214	$ 15,538
Measure C							
Revenues	$ 1,578,500	$ 1,578,500	100.00%	$ -	$ -	$ -	$ -
Expenditures	(1,490,000)	(1,490,000)	100.00%	-	-	-	-
Revenue Over(under) Expenditures	$ 88,500	$ 88,500	100.00%	$ -	$ -	$ -	$ -
Gas Tax							
Revenues	$ 323,240	$ (10,420)	-3.12%	$ 333,660	$ 328,360	$ 5,300	$ 297,704
Expenditures	(120,000)	120	-0.02%	(699,000)	(699,000)	-	(59,530)
Revenue Over(under) Expenditures	$ 203,240	$ 568,580	-155.63%	$ (365,340)	$ (370,640)	$ 5,300	$ 238,174
Transit							
Revenues	$ 925,400	$ 31,110	3.48%	$ 894,290	$ 813,140	$ 81,150	$ 1,402,931
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(920,860)	(19,950)	2.21%	(900,910)	(813,165)	(87,745)	(871,947)
Revenue Over(under) Expenditures	$ 4,540	$ 11,160	168.58%	$ (6,620)	$ (25)	$ (6,595)	$ 530,984
Transit Equipment Replacement							
Revenues	$ 25,000	$ 25,000	100.00%	$ -	$ -	$ -	$ 201,950
Expenditures	-	-	100.00%	-	(70,910)	70,910	(197,370)
Revenue Over(under) Expenditures	$ 25,000	$ 25,000	100.00%	$ -	$ (70,910)	$ 70,910	$ 4,580
Drainage							
Revenues	$ -	$ -	0.00%	$ -	$ -	$ -	$ 1,420
Budgeted Use of Fund Balance	23,650	$ (40,700)	-63.25%	64,350	-	64,350	-
Expenditures	(23,650)	$ 40,700	-63.25%	(64,350)	(4,000)	(60,350)	(3,300)
Revenue Over(under) Expenditures	$ -	$ -	0.00%	$ -	$ (4,000)	$ 4,000	$ (1,880)
TDA Art 3-Bike & Ped							
Revenues	$ -	$ (800)	-100.00%	$ 800	$ 879	$ (79)	$ 4,090
Budgeted Use of Fund Balance	160,550	$ 160,550	100.00%	-	45,787	(45,787)	-
Expenditures	(160,550)	$ (160,550)	-100.00%	-	(46,666)	46,666	(48,990)
Revenue Over(under) Expenditures	$ -	$ (800)	-100.00%	$ 800	$ -	$ 800	$ (44,900)
Capital & Special Projects							
Revenues	$ 3,739,760	$ 480,880	14.76%	$ 3,258,880	$ 1,964,340	$ 1,294,540	$ 1,061,750
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(3,268,320)	(170,410)	5.32%	(3,200,910)	(2,142,980)	(1,057,930)	(704,189)
Revenue Over(under) Expenditures	$ 471,440	$ 310,470	535.57%	$ 57,970	$ (178,640)	$ 236,610	$ 357,561
Parks							
Revenues	$ -	$ -	0.00%	$ -	$ -	$ -	$ 114
Expenditures	-	-	0.00%	-	-	-	-
Revenue Over(under) Expenditures	$ -	$ -	0.00%	$ -	$ -	$ -	$ 114
Equipment Replacement							
Revenues	$ 22,690	$ (99,950)	-81.50%	$ 122,640	$ 138,582	$ (15,942)	$ 139,292
Budgeted Use of Fund Balance	-	(67,750)	-100.00%	67,750	-	67,750	-
Expenditures	(214,180)	(39,330)	22.49%	(174,850)	(113,837)	(61,013)	(182,416)
Revenue Over(under) Expenditures	$ (191,490)	$ (207,030)	-1332.24%	$ 15,540	$ 24,745	$ (9,205)	$ (43,124)

City of Ojai
FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Revenue & Exenditures Summary- All Funds

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
Street Lighting							
Revenues	$ 101,300	$ 200	0.20%	$ 101,100	$ 101,300	$ (200)	$ 101,920
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(75,100)	-	0.00%	(75,100)	(75,100)	-	(68,190)
Revenue Over(under) Expenditures	$ 26,200	$ 200	0.77%	$ 26,000	$ 26,200	$ (200)	$ 33,730
Library Special Tax							
Revenues	$ 112,100	$ 2,940	2.69%	$ 109,160	$ 109,300	$ (140)	$ 111,740
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(106,000)	3,160	-2.89%	(109,160)	(109,200)	40	(111,620)
Revenue Over(under) Expenditures	$ 6,100	$ 6,100	100.00%	$ -	$ 100	$ (100)	$ 120
Plaza Maintenance							
Revenues	$ 200,150	$ 2,660	1.35%	$ 197,490	$ 197,770	$ (280)	$ 200,570
Expenditures	(146,620)	(2,990)	2.08%	(143,630)	(128,710)	(14,920)	(131,836)
Revenue Over(under) Expenditures	$ 53,530	$ (330)	-0.61%	$ 53,860	$ 69,060	$ (15,200)	$ 68,734
Cemetery							
Revenues	$ 6,140	$ 140	2.33%	$ 6,000	$ 5,140	$ 860	$ 7,120
Budgeted Use of Fund Balance	-	(12,180)	-100.00%	12,180	-	12,180	-
Expenditures	(19,620)	(1,740)	9.57%	(18,180)	(19,690)	1,510	(14,133)
Revenue Over(under) Expenditures	$ (13,480)	$ (13,780)	-100.00%	$ -	$ (14,550)	$ 14,550	$ (7,013)
RDA Succesor Agency							
Revenues	$ 393,070	$ 550	0.14%	$ 392,520	$ 392,520	$ -	$ 379,780
Expenditures	(413,080)	18,930	-4.38%	(432,010)	(411,207)	(20,803)	(56,701)
Revenue Over(under) Expenditures	$ (20,010)	$ 19,480	-49.33%	$ (39,490)	$ (18,687)	$ (20,803)	$ 323,079
RDA Successor Housing							
Revenues	$ -	$ -	0.00%	$ -	$ -	$ -	$ -
Budgeted Use of Fund Balance	24,770	(178,300)	0.00%	203,070	3,012	200,058	5,730
Expenditures	(24,770)	178,300	-87.80%	(203,070)	(3,012)	(200,058)	(58,008)
Revenue Over(under) Expenditures	$ -	$ -	0.00%	$ -	$ 0	$ (0)	$ (52,278)
All Funds Total							
All Funds Revenues	$ 18,013,950	$392,890	2.45%	16,042,560	13,977,419	2,065,141	14,971,494
All Budgeted Use of Fund Balances	408,970	107,670	19.67%	547,350	58,799	220,743	5,730
All Funds Expenditures	(17,741,350)	(38,740)	0.23%	(16,894,790)	(15,759,859)	(1,134,951)	(13,337,488)
Total Revenue Over(under)Total Expenditures	$ 681,570	$ 461,820		$ (304,880)	$ (1,723,641)	$ 1,150,933	$ 1,639,736

City of Ojai - Measure C - 5% Transient Occupancy Tax
FY 2021 Proposed Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2020-21			Prior Year Amounts			
	Proposed Budget FY 20-21	$ Change From PY Budget	% Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
Measure C*							
REVENUES							
Tax Revenues	1,578,500	$ 1,578,500	100.00%	$ -	$ -	$ -	$ -
Other Revenues	-	-	0.00%	-	-	-	-
Total Revenues	1,578,500	1,578,500	100.00%	-	-	-	-
EXPENDITURES							
Park and Tree Maintenance	210,500	210,500	100.00%	-	-	-	-
Building Maintenance	84,000	84,000	0.00%	-	-	-	-
Climate mitigation	76,000	76,000	0.00%	-	-	-	-
Fire Protection & Code Compliance	50,000	50,000	100.00%	-	-	-	-
Street Tree Maintenance	70,000	70,000	100.00%	-	-	-	-
Parking Lots and Misc Projects	79,500	79,500	100.00%	-	-	-	-
Street Projects	920,000	920,000	0.00%	-	-	-	-
Total Expenditures	1,490,000	1,490,000	0.00%	-	-	-	-
Net Revenue Over/(Under) Expeditures	$ 88,500	$ 88,500	100.00%	$ -	$ -	$ -	$ -

* Includes General Fund Code Compliance, Measure C and CIP fund activities using Measure C tax revenue

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Summaries

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Estimated Beginning and Ending Fund Balance

Beginning and Ending Fund Balances
Fiscal Year 2020-21 Budgeted
Estimated *

	Estimated Beginning Balance 06/30/20	Estimated Revenues	Budgeted Use of Fund Balance	Transfers In	Transfers (Out)	Estimated Expenditures	Change in Fund Balances	Reclassify Nonspendable Fund Balance	Estimated* Ending Balance 07/01/21
Governmental Funds									
10 General	$ 3,239,426	10,508,601	200,000 (A)	50,000	(508,310)	(10,250,320)	(29)	292,005	2,947,392
11 Libbey Bowl Maintenance	73,129	16,080	-	-	-	-	16,080		89,209
12 Measure C - 5% TOT	-	1,578,500			(1,339,500)	(150,500)	88,500		88,500
22 Gas Tax	(54,178)	323,240	-	-	(699,000)	579,000	203,240		149,062
25 Drainage	58,468	64,350	23,650	-	(46,430)	(17,920)	-		58,468
26 Local Transport (Article 3)	111,323	800	-	-	(160,550)	-	(159,750)		(48,427)
31 CIP Fund	(143,748)	3,320,290	-	419,470	-	(3,268,320)	471,440		327,692
32 Park Acquisition	5,108	-	-	-	-	-	-		5,108
33 Vehicle, IT, Equip Rep	344,991	22,680	-	20,010	-	(204,347)	(161,657)		183,335
42 CDBG	246	-	-	-	-	-	-		246
50 Street Lighting	155,514	93,500	-	7,800	-	(75,100)	26,200		181,714
51 Library	28,429	112,100	-	-	-	(106,000)	6,100		34,529
52 Plaza Maintenance	7,050	147,150	-	53,000	-	(146,620)	53,530		60,580
Total Governmental	3,825,757	16,187,291	223,650	550,280	(2,753,790)	(13,640,127)	543,654		4,077,406
Enterprise Funds									
23 Local Transportation (Unrestricted)	828,788	925,400	-	-	(2,660)	(918,200)	4,540		833,328
24 Transit Replacement	53,216	25,000	-	-	-	-	25,000		78,216
70 Cemetery Trust	268,774	6,140	-	-	-	(19,620)	(13,480)		255,294
Total Enterprise Funds	1,150,778	956,540	-	-	(2,660)	(937,820)	16,060		1,166,838
Redevelopment Successor Agency									
190 RDA Successor Agency	(2,332,626)	393,070	-	-	-	(413,080)	(20,010)		(2,352,636)
192 RDA Housing Suc Agency	2,159,088	-	24,770	-	-	(24,770)	(24,770)		2,134,318
Total RDASA	(173,538)	393,070	24,770	-	-	(437,850)	(44,780)		(218,318)
Citywide total	$ 4,802,997	$ 17,536,901	$ 248,420	$ 550,280	$ (2,756,450)	$ (15,015,797)	$ 514,934		$ 5,025,927

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

***Estimated Fund balance includes Retricted and Unrestricted funds.**

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)	Library (51)	Plaza Maintenance Fund (52)	Total
TRANSFER FROM:										
General Fund (10)				$ 482,300	$ 20,010	$ -	$ 7,810	$ 6,000	$ 53,000	$ 569,120
Libbey Bowl Maintenance (11)										-
Measure C (12)	50,000			1,289,500						1,339,500
Street Improvement-Gas tax Fund (22)				120,000						120,000
Local Transportation Fund (23)						2,660				2,660
Local Transportation Equip. Fund (24)										-
Drainage Fund (25)				23,000						23,000
TDA Art 3 Fund (26)				160,545						160,545
Total	$ 50,000	$ -	$ -	$ 2,075,345	$ 20,010	$ 2,660	$ 7,810	$ 6,000	$ 53,000	$ 2,214,825

All Funds Sources & Usage

City of Ojai
All Funds Sources & Revenues

	Proposed Budget FY 20-21	Final Budget FY 19-20	Actual FY 18-19	Actual FY 17-18
Sources				
General Fund	$ 10,758,600	$ 10,797,900 *	$ 11,032,994	$ 9,433,620
Special Revenue Funds	6,289,940	4,649,290	1,946,720	2,171,110
Enterprise Funds	956,540	912,470	1,612,001	909,540
Redevelopment Successor Agency	417,840	595,590	385,510	389,220
Total	18,422,920	16,955,250	14,977,225	12,903,490
Uses				
General Fund	(10,758,600)	(10,853,620)	(10,816,676)	(9,673,860)
Special Revenue Funds	(5,604,420)	(4,487,040)	(1,337,270)	(2,917,300)
Enterprise Funds	(940,480)	(919,090)	(1,083,450)	(1,045,140)
Redevelopment Successor Agency	(437,850)	(635,080)	(114,709)	(70,510)
Total	(17,741,350)	(16,894,830)	(13,352,105)	(13,706,810)
Surplus (Deficit)				
General Fund	-	(55,720)	216,318	(240,240)
Special Revenue Funds	685,520	162,250	609,450	(746,190)
Enterprise Funds	16,060	(6,620)	528,551	(135,600)
Redevelopment Successor Agency	(20,010)	(39,490)	270,801	318,710
Surplus (Deficit)	$ 681,570	$ 60,420	$ 1,625,120	$ (803,320)

** Includes Transfer out to CIP fund 31, prior year shown as a net amount*

All Funds Sources & Usage

Special Revenue Funds		Proposed Budget FY 20-21	Final Budget FY 19-20	Actual FY 18-19	Actual FY 17-18
	Sources				
11	Libbey Bowl Maintenance	$ 28,000	$ 28,120	$ 28,120	$ 16,830
12	Measure C	1,578,500	-	-	-
22	Gas Tax	323,240	699,000	297,704	196,060
25	Drainage	23,650	64,350	1,420	12,190
26	Local Transport (Article 3)	160,550	800	4,090	1,350
31	Capital Projects	3,739,760	3,258,880	1,061,750	1,303,810
32	Parks Acquition	-	-	114	510
33	Vehicle, IT, Equip Rep	22,690	190,390	139,292	225,400
50	Street Lighting	101,300	101,100	101,920	100,570
51	Library	112,100	109,160	111,740	112,470
52	Plaza Maintenance	200,150	197,490	200,570	201,920
	Total Sources	6,289,940	4,649,290	1,946,720	2,171,110
	Uses				
11	Libbey Bowl Maintenance	-	20,000	12,582	7,470
12	Measure C	1,490,000	-	-	-
22	Gas Tax	120,000	699,000	59,530	303,000
25	Drainage	23,650	64,350	17,920	17,920
26	Local Transport (Article 3)	160,550	-	48,990	98,880
31	Capital Projects	3,268,320	3,200,910	704,189	2,083,140
32	Parks Acquition	-	-	-	550
33	Vehicle, IT, Equip Rep	214,180	174,850	182,416	108,220
50	Street Lighting	75,100	75,100	68,190	74,780
51	Library	106,000	109,200	111,620	111,620
52	Plaza Maintenance	146,620	143,630	131,836	111,720
	Total Uses	$ 5,604,420	$ 4,487,040	$ 1,337,274	$ 2,917,300

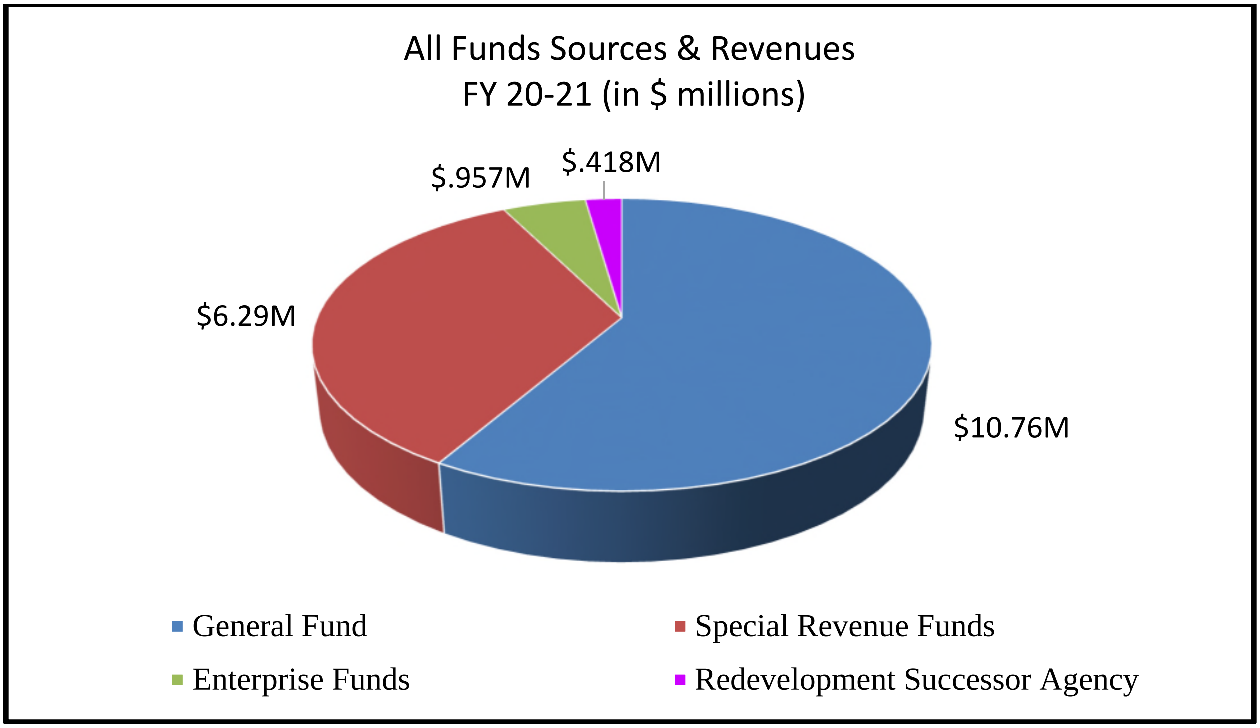
All Funds Sources & Usage

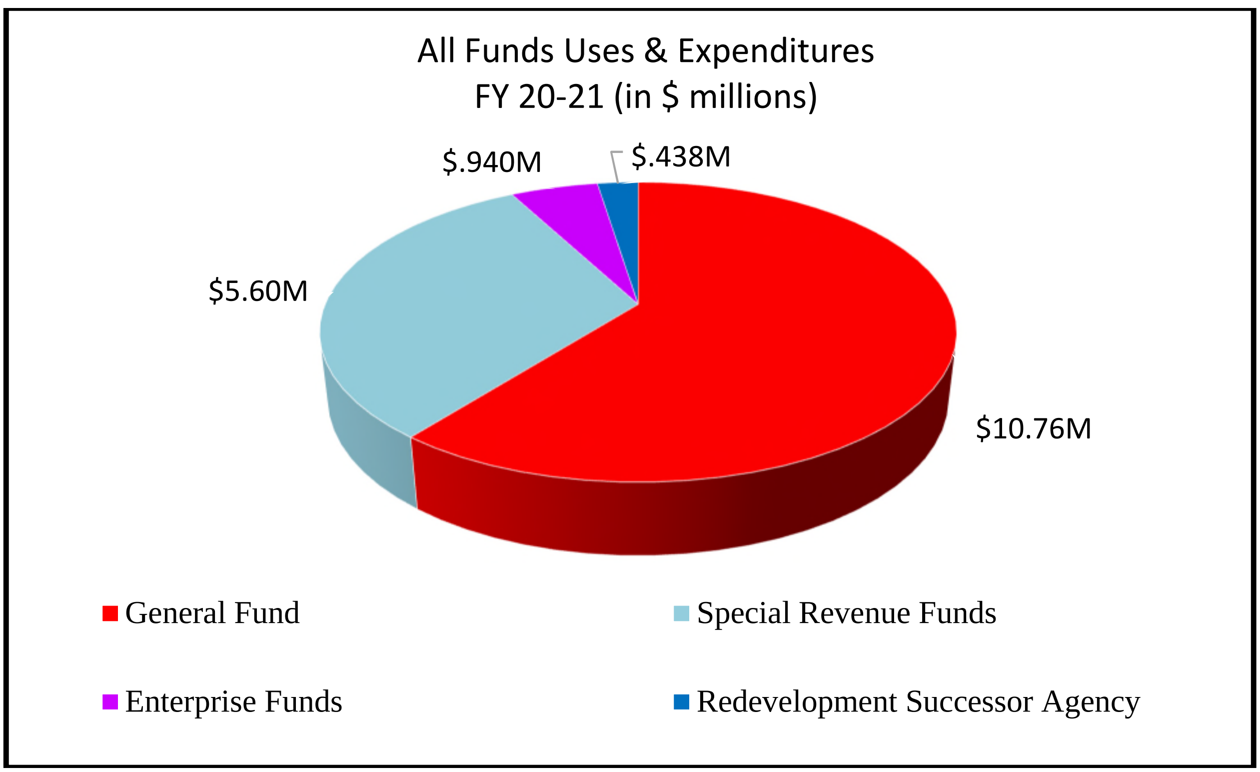
Enterprise Funds

		Proposed Budget FY 20-21	Final Budget FY 19-20	Actual FY 18-19	Actual FY 17-18
	Sources				
23	Transit Fund	$ 925,400	$ 894,290	$ 1,402,931	$ 880,800
24	Transit Capital Fund	25,000	-	201,950	760
70	Cemetery Fund	6,140	18,180	7,120	27,980
	Total Sources	956,540	912,470	1,612,001	909,540
	Uses				
23	Transit Fund	920,860	900,910	871,947	1,013,120
24	Transit Capital Fund	-	-	197,370	3,330
70	Cemetery Fund	19,620	18,180	14,133	28,690
	Total Uses	$ 940,480	$ 919,090	$ 1,083,450	$ 1,045,140

Redevelopment Successor Agency

		Proposed Budget FY 20-21	Final Budget FY 19-20	Actual FY 18-19	Actual FY 17-18
	Sources				
190	RDA Successor Agency	$ 393,070	$ 392,520	$ 379,780	$ 388,230
192	RDA Successor Housing Fund	24,770	203,070	5,730	990
	Total Sources	417,840	595,590	385,510	389,220
	Uses				
190	RDA Successor Agency	413,080	432,010	56,701	67,530
192	RDA Successor Housing Fund	24,770	203,070	58,008	2,980
	Total Sources	$ 437,850	$ 635,080	$ 114,709	$ 70,510


All Funds Sources & Revenues
FY 20-21 (in $ millions)
$.957M
$.418M
$6.29M
$10.76M
General Fund
Special Revenue Funds
Enterprise Funds
Redevelopment Successor Agency


All Funds Uses & Expenditures
FY 20-21 (in $ millions)
$.940M
$.438M
$5.60M
$10.76M
General Fund
Special Revenue Funds
Enterprise Funds
Redevelopment Successor Agency

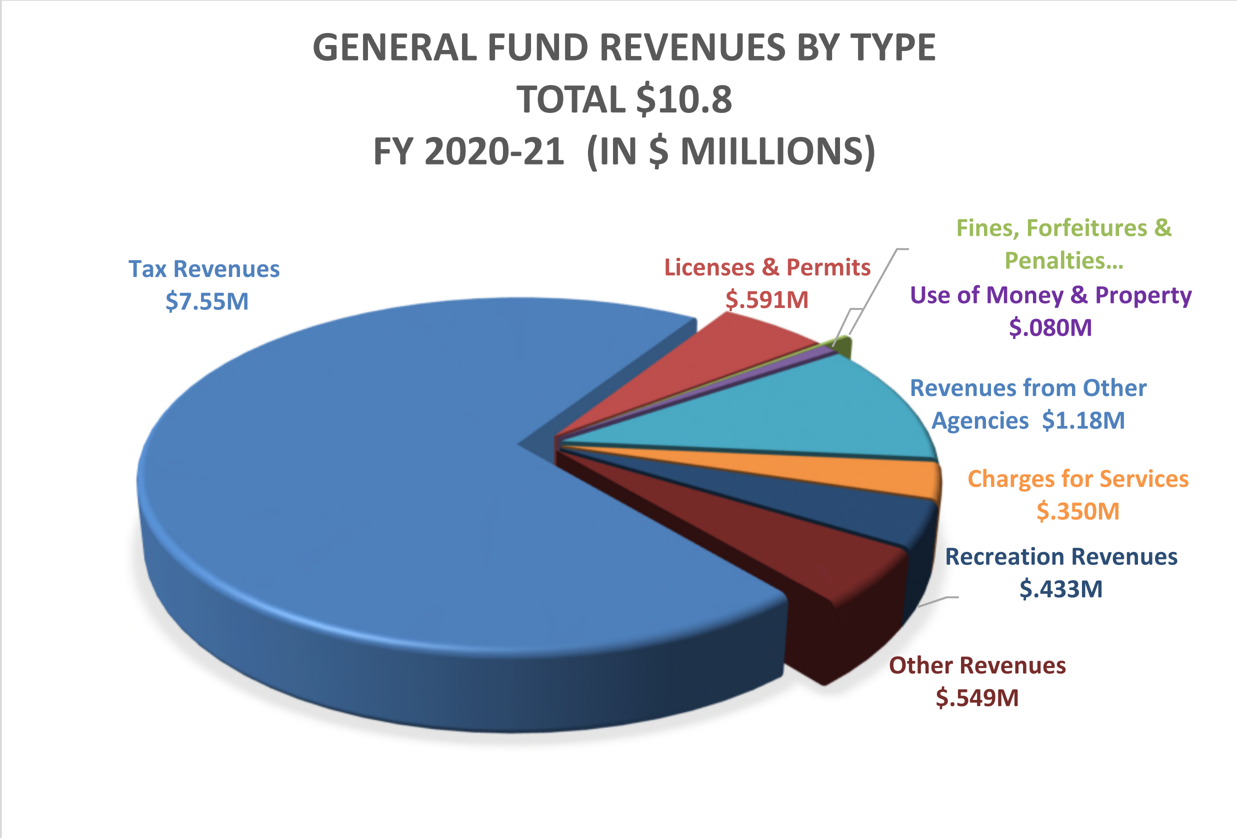
General Funds Sources & Usage

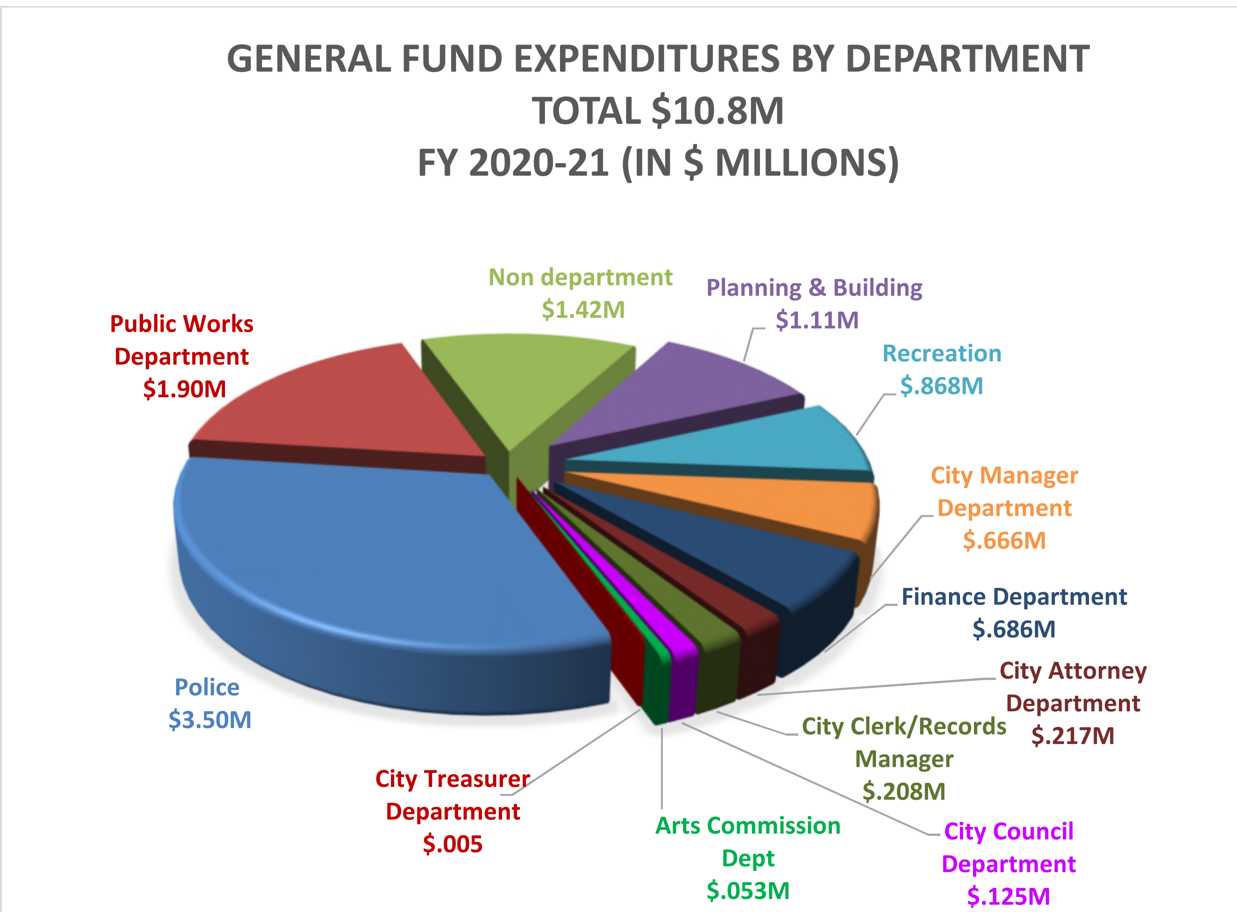
City of Ojai
General Fund Sources & Uses

	Proposed Budget		Prior Year Amounts		
	Budget FY 20-21	$ Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Actual FY 18-19
Sources					
Property Tax	$ 2,018,960	$ 58,450	$ 1,960,510	$ 1,868,047	$ 1,951,020
Sales Tax	1,660,000	(157,600)	1,817,600	1,719,142	1,753,910
Business Licenses	240,540	53,940	186,600	236,083	242,103
Franchise Fees	321,830	(54,240)	376,070	303,216	336,180
TOT and Property Trans. Tax	3,200,500	(210,750)	3,411,250	3,086,593	3,713,450
Documentary Stamp Tax	104,700	(40)	104,740	104,740	114,617
Licenses & Permits	590,550	(12,850)	603,400	500,140	472,527
Fines & Forfeitures	25,140	16,540	8,600	21,508	11,574
Use of Money	80,330	39,690	40,640	80,320	115,208
Motor Vehicle In Lieu	614,360	(260,340)	874,700	690,250	870,290
From Other Agencies	569,080	268,690	300,390	341,807	350,010
Charges for Service	115,510	5,230	110,280	105,219	91,212
Overhead Allocations	234,360	64,700	169,660	190,867	234,040
Gas Tax					
Miscellaneous	349,270	292,850	56,420	298,759	160,525
Recreation Income	433,470	(143,570)	577,040	363,317	616,327
Budgeted Use of Fund Balance	-	(200,000)	200,000	10,000	-
Budgeted Use of Restricted Fund Balance	200,000	200,000	-	-	-
TOTAL	10,758,600	(39,300)	10,797,900	9,920,007	11,032,994

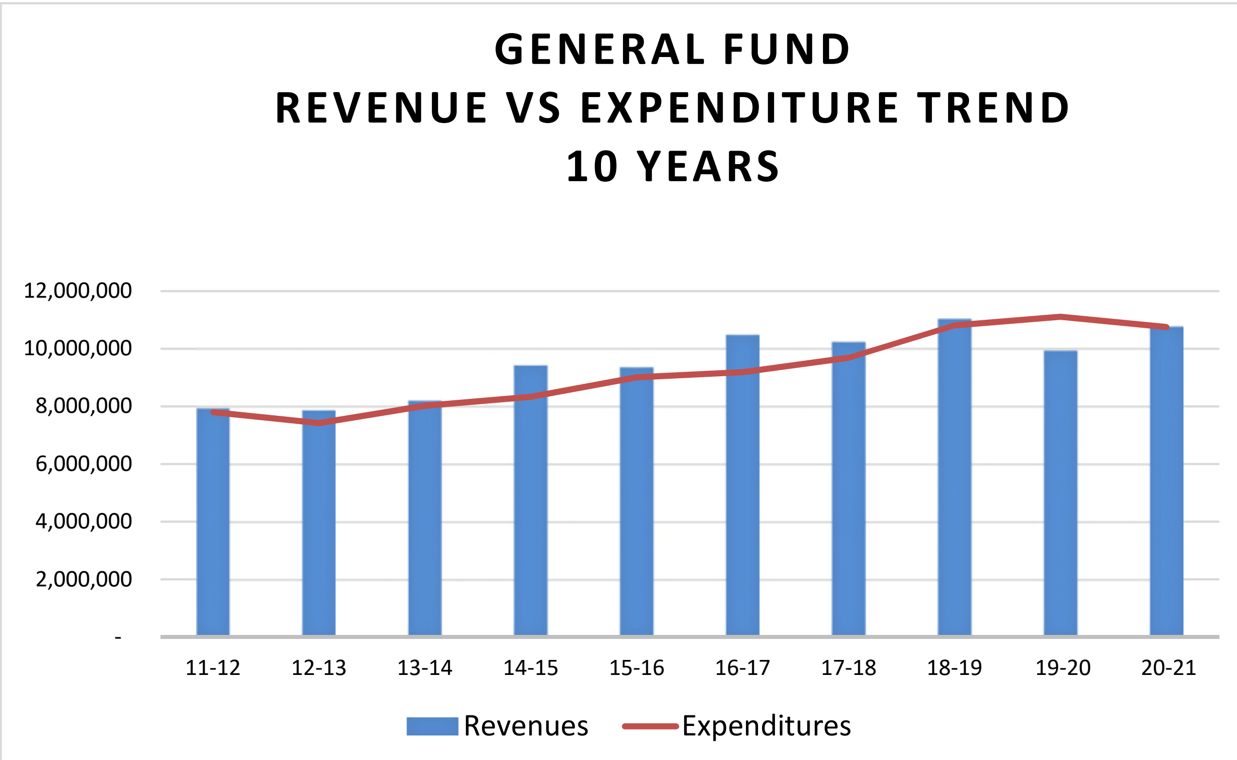
General Funds Sources & Usage

	Proposed Budget		Prior Year Amounts		
	Budget FY 20-21	$ Change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Actual FY 18-19
Uses					
City Council	$ 124,810	$ 2,090	$ 122,720	$ 100,490	$ 95,670
City Manager	665,730	(75,630)	741,360	677,400	612,610
City Treasurer	5,440	120	5,320	5,370	5,130
Finance	686,250	(35,620)	721,870	686,220	644,350
City Attorney	216,900	45,900	171,000	280,350	216,910
City Clerk	208,060	29,450	178,610	189,808	166,290
Arts Commission	52,550	(8,210)	60,760	65,559	54,510
Police	3,503,190	25,460	3,477,730	3,459,633	3,432,650
Planning Division	640,190	(62,970)	703,160	515,452	450,240
Building Division	454,730	103,550	351,180	330,713	429,670
Planning Commission	7,790	(6,480)	14,270	7,785	8,430
Historic Preservation Commission	4,680	280	4,400	3,224	4,760
Recreation Commission	7,140	220	6,920	2,059	8,780
Recreation	860,860	(95,770)	956,630	816,050	1,055,710
Public Works	1,896,950	114,460	1,782,490	2,215,309	2,009,080
Capital Improvements					
Non-Departmental					
Capital Improvements trans	366,390	(315,860)	682,250	608,619	742,940
PERS Funded Liability	462,110	79,560	382,550	471,560	327,020
Health Ins Retiree	192,000	47,860	144,140	191,676	187,710
Insurance	221,220	61,270	159,950	214,043	170,156
Community Outreach	114,200	7,200	107,000	192,478	114,170
Lighting District	7,810	-	7,810	7,810	7,810
Library	6,000		-	-	-
Libbey Bowl Management	600	(17,900)	18,500	18,600	19,080
Plaza Maintenance District	53,000	-	53,000	53,000	53,000
TOTAL	10,758,600	(101,020)	10,853,620	11,113,207	10,816,676
Surplus (Deficit)	$ -	$ 61,720	$ (55,720)	$ (1,193,200)	$ 216,318

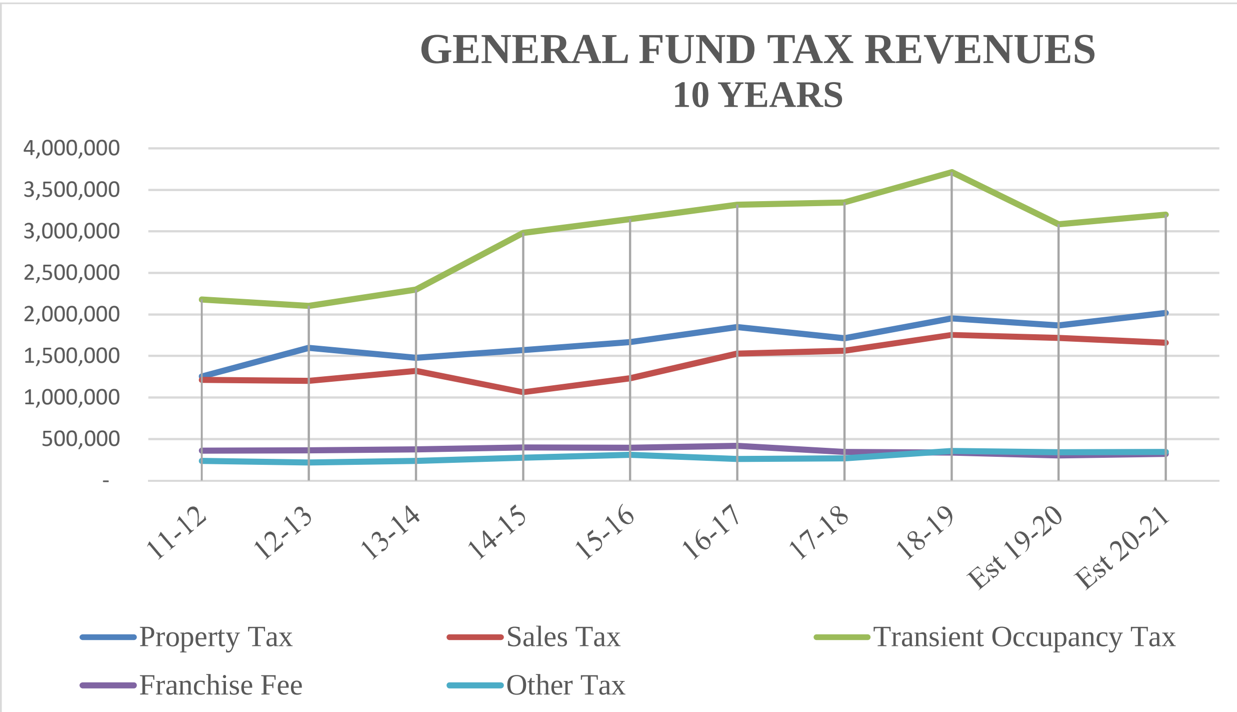

GENERAL FUND REVENUES BY TYPE
TOTAL $10.8
FY 2020-21 (IN $ MIILLIONS)
Tax Revenues $7.55M
Licenses & Permits $.591M
Fines, Forfeitures & Penalties...
Use of Money & Property $.080M
Revenues from Other Agencies $1.18M
Charges for Services $.350M
Recreation Revenues $.433M
Other Revenues $.549M


GENERAL FUND EXPENDITURES BY DEPARTMENT
TOTAL $10.8M
FY 2020-21 (IN $ MILLIONS)
Non department $1.42M
Planning & Building $1.11M
Public Works Department $1.90M
Recreation $.868M
City Manager Department $.666M
Finance Department $.686M
City Attorney Department $.217M
Police $3.50M
City Clerk/Records Manager $.208M
City Treasurer Department $.005
Arts Commission Dept $.053M
City Council Department $.125M

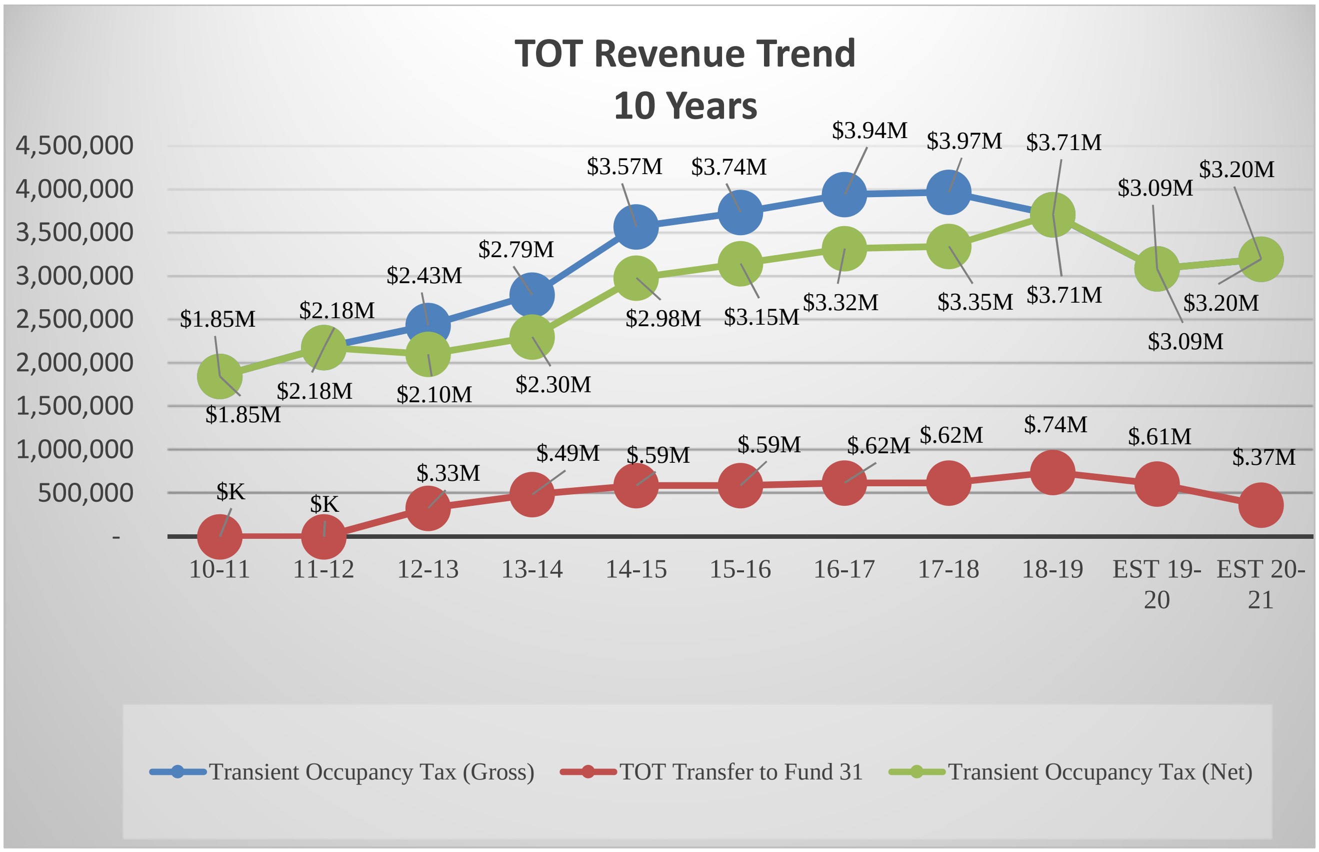
General Fund Revenue vs. Expenditure



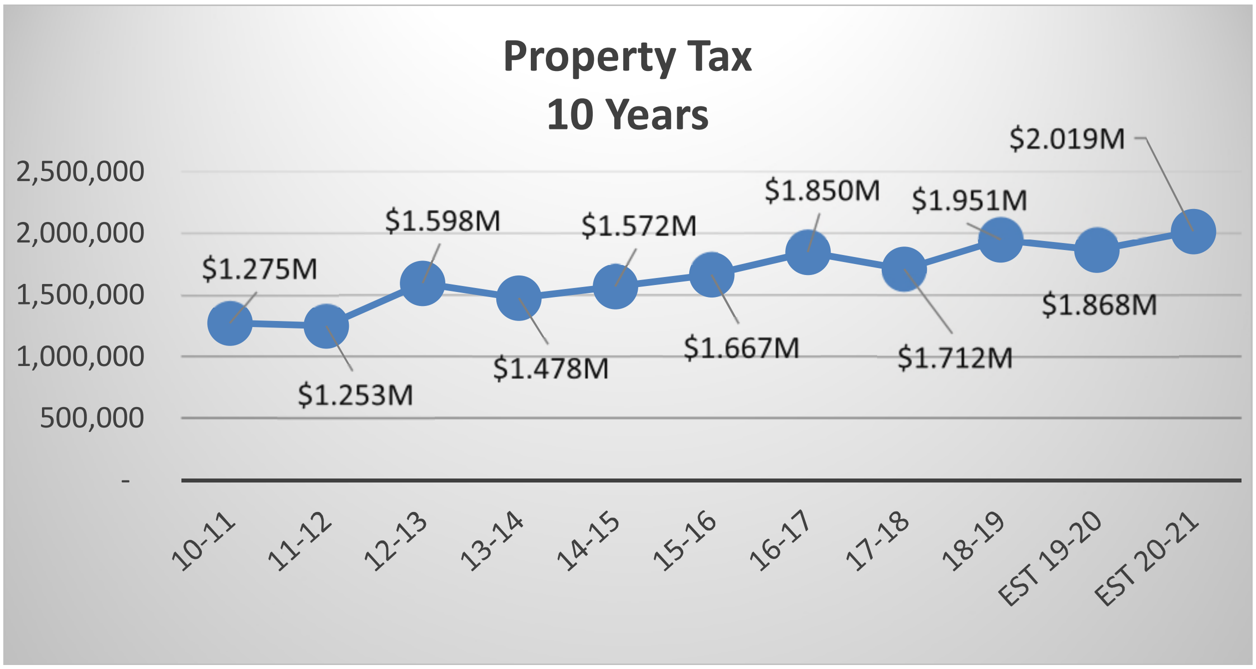
General Fund Tax Revenues

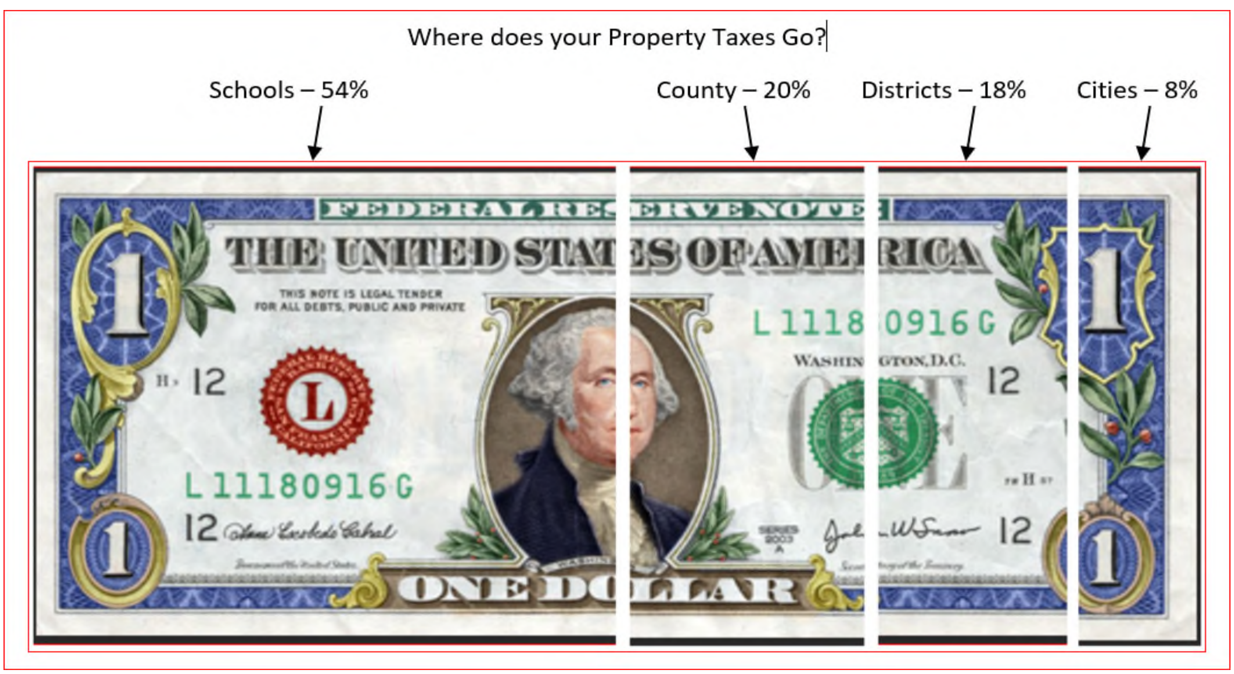


Transient Occupancy Tax Trend

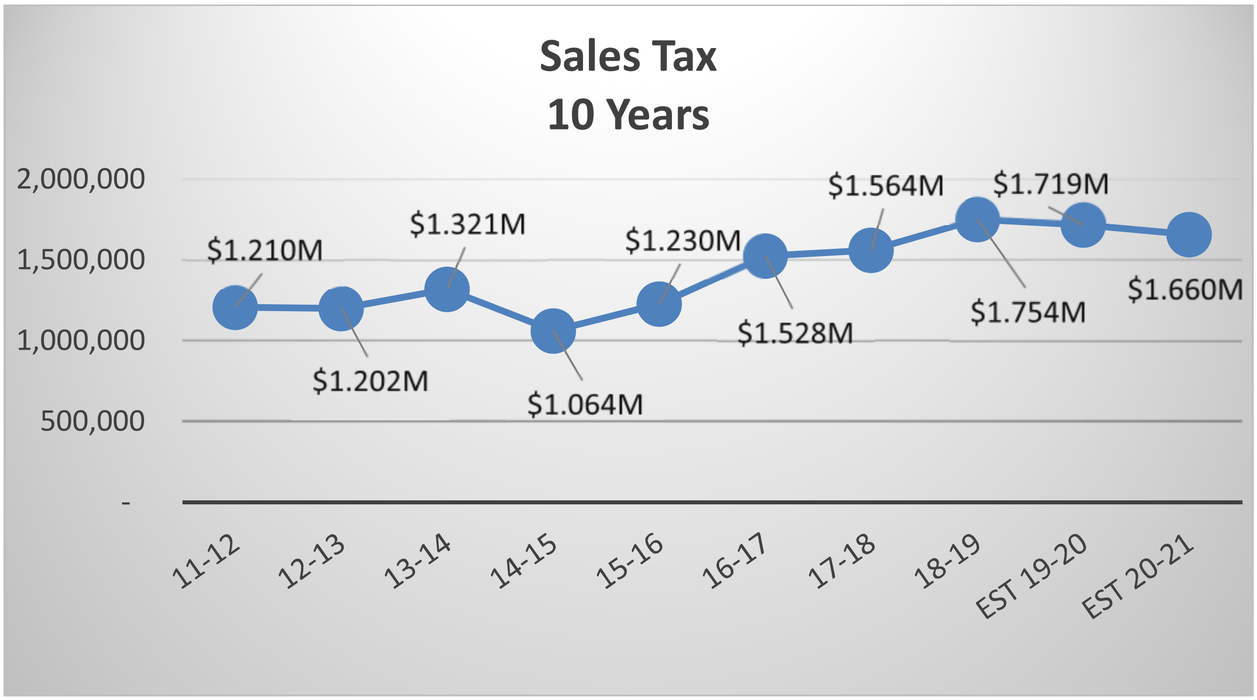


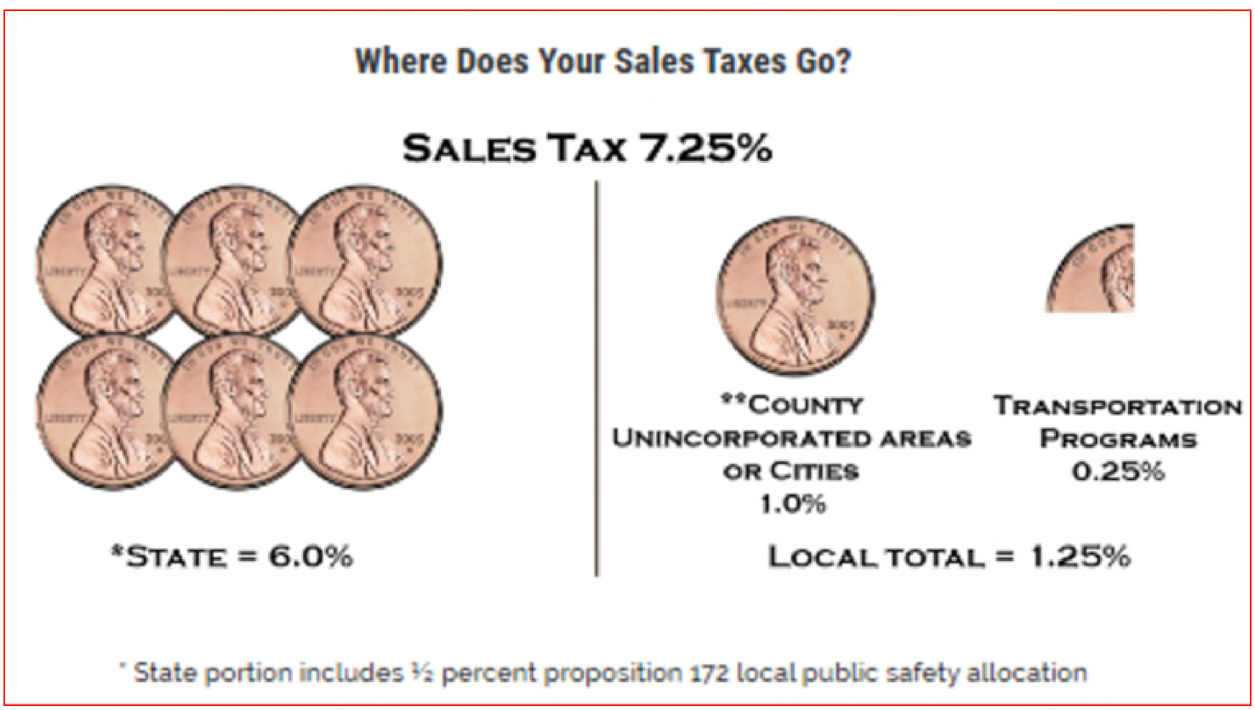
Property Tax Trend





Sales Tax Trend





General Fund Reserve and Cash Balance

City of Ojai
Schedule of General Fund Reserve

		Unrestricted General Fund Reserves		General Fund Operating Expenditures		Reserves Over (under) Operating Expenses	Reserve As % of GF Budget
6/30/2021 *	$	1,506,682	$	10,758,600	$	(9,251,918)	14.0%
6/30/2020 *		2,318,296		10,853,620		(8,535,324)	21.4%
6/30/2019		3,393,877		10,816,676		(7,422,798)	31.4%
6/30/2018		2,824,363		9,673,860		(6,849,497)	29.2%
6/30/2017		2,707,849		9,330,633		(6,622,784)	29.0%
6/30/2016		2,638,626		8,738,588		(6,099,962)	30.2%
6/30/2015		1,628,269		7,946,273		(6,318,004)	20.5%
6/30/2014		1,528,642		7,323,666		(5,795,024)	20.9%
6/30/2013		1,202,624		6,995,863		(5,793,239)	17.2%
6/30/2012		865,860		7,009,831		(6,143,971)	12.4%
6/30/2011		1,158,240		6,633,297		(5,475,057)	17.5%
6/30/2010		2,545,591		6,424,606		(3,879,015)	39.6%

* Estimated

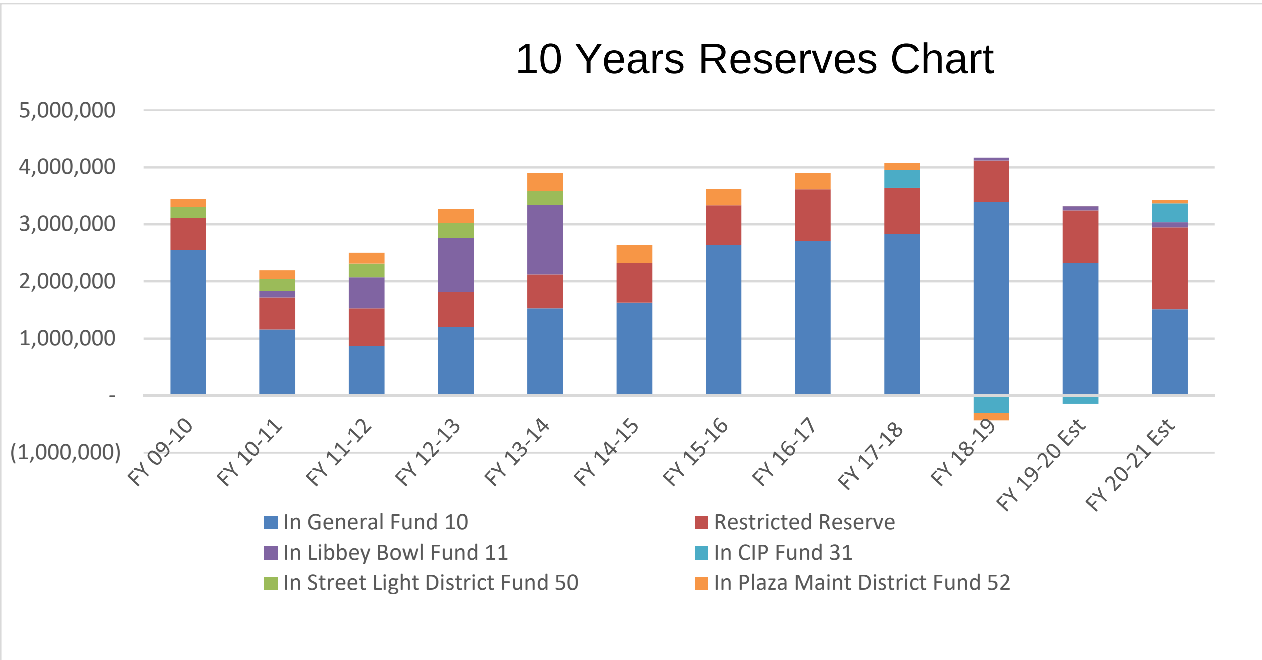
City of Ojai
Schedule of General Cash Compared to Reserve
Include restricted funds

		General Fund Reserves (1)	General Fund Cash	Cash Over (under) Reserves	GF Cash As % of Reserves
6/30/2021 *	$	2,947,392	2,868,099	(79,293)	97.3%
6/30/2020 *		3,239,426	2,868,099	(371,327)	88.5%
6/30/2019		4,118,005	3,787,752	(330,253)	92.0%
6/30/2018		3,640,798	3,880,299	239,501	106.6%
6/30/2017		3,613,618	4,113,456	499,838	113.8%
6/30/2016		3,333,517	3,807,257	473,740	114.2%
6/30/2015		2,322,741	3,178,884	856,143	136.9%
6/30/2014		2,120,847	2,561,688	440,841	120.8%
6/30/2013		1,812,605	2,269,138	456,533	125.2%
6/30/2012		1,523,690	2,532,492	1,008,802	166.2%
6/30/2011		1,719,281	2,712,303	993,022	157.8%
6/30/2010		3,108,744	3,277,063	168,319	105.4%

* Estimated
(1) Restricted funds included

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 / unrestricted fund balance in the General Fund less loans made to the Street Lighting Fund and Plaza Maintenance Fund.



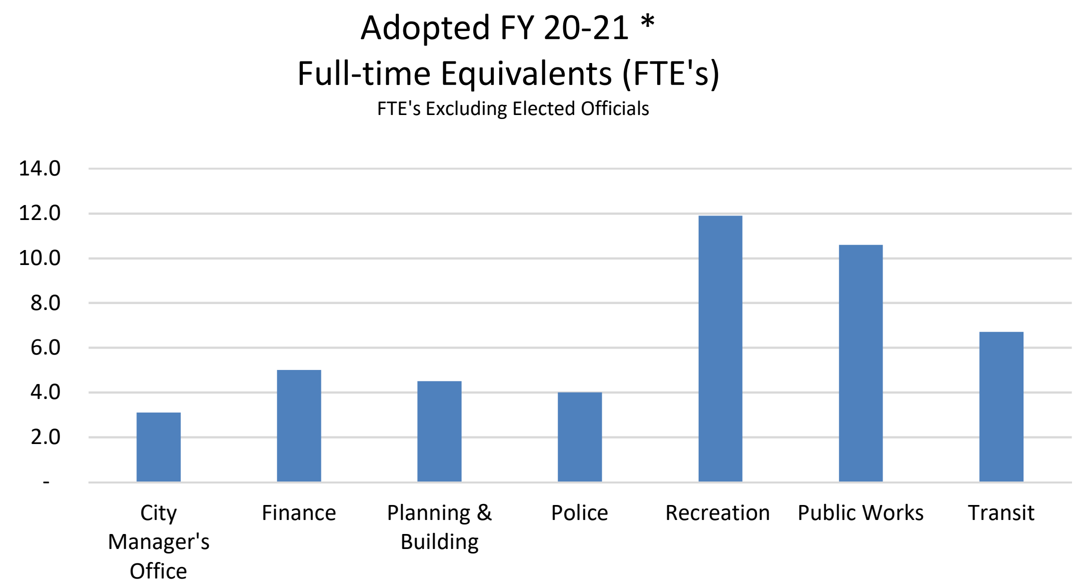
Position Summary

Position Title	FTE *			FY 20-21			FY 19-20			FY 18-19		
	20-21	19-20	18-19	Min	Max	Per	Min	Max	Per	Min	Max	Per
Elected Officials												
Mayor	1	1	1	760	760	Month	760	760	Month	475	475	Month
City Council	4	4	4	760	760	Month	760	760	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	13,733	13,733	Month	13,733	13,733	Month	13,333	13,333	Month
Assistant City Manager	1	1	0	9,428	11,502	Month	9,428	11,502	Month	N/A	N/A	Month
Asst To City Manager	0	0	1	N/A	N/A	Month	N/A	N/A	Month	5,911	7,183	Month
Admin Analyst-CM Office	0	0	0	N/A	N/A	Month	N/A	N/A	Month	N/A	N/A	Month
Office Specialist II FT	1	1	1	3,607	4,384	Month	3,607	4,384	Month	3,432	4,175	Month
Video Technician	0.1	0.1	0.1	16.90	20.54	Hr	16.90	20.54	Hr	16.25	19.75	Hr
Communtiy Development												
Community Dev Director	0	1	1	N/A	N/A	Month	N/A	N/A	Month	10,208	12,408	Month
Community Dev Manager	1	N/A	N/A	8,091	9,871	Month	8,091	9,871	Month	N/A	N/A	Month
Associate Planner PT	0.1	0.1	0.2	35.83	43.54	Hr	35.83	43.54	Hr	34.1	41.44	Hr
Associate Planner FT	1	1	1	6,211	7,547	Month	6,211	7,547	Month	5,911	7,183	Month
Sr. Planning/Blding Tech	1	1	1	5,223	6,347	Month	5,223	6,347	Month	4,971	6,042	Month
Planning & building Tech	1	1	1	4,505	5,474	Month	4,505	5,474	Month	4,287	5,210	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	10,724	13,036	Month	10,724	13,036	Month	10,208	12,408	Month
Accountant	1	1	1	5,625	6,836	Month	5,625	6,836	Month	5,354	6,507	Month
Senior Accounting Specialist	1	1	1	4,850	5,895	Month	4,850	5,895	Month	4,616	5,611	Month
Accounting Specialist I / II	1	1	1	3,580	5,340	Month	3,580	5,340	Month	4,181	5,084	Month
Office Specialist II	1	1	1	3,607	4,384	Month	3,607	4,384	Month	3,432	4,175	Month
Police Department												
Dispatcher/Admin Secretary	1	1	1	4,054	4,926	Month	4,054	4,926	Month	3,858	4,689	Month
Public Works Department												
PW Dir/City Engineer	1	1	1	11,261	13,687	Month	11,261	13,687	Month	10,718	13,028	Month
Adminstrative Analyst I	1	1	1	4,700	5,713	Month	4,700	5,713	Month	4,474	5,438	Month
Administrative Assistant II	1	1	1	4,259	5,176	Month	4,259	5,176	Month	4,054	4,926	Month
Technical Support Specialist	1	1	1	5,765	7,008	Month	5,765	7,008	Month	5,488	6,670	Month
Public Works Supervisor	1	1	1	5,589	6,792	Month	5,589	6,792	Month	5,320	6,465	Month
Senior Maintenance Worker	2	2	2	4,054	4,926	Month	4,054	4,926	Month	3,858	4,689	Month
Maintenance Worker II	1	1	1	3,671	4,463	Month	3,671	4,463	Month	3,494	4,248	Month
Maintenance Worker I	2	2	2	3,326	4,044	Month	3,326	4,044	Month	3,167	3,849	Month
Public Works Inspector	0.6	0.6	0.5	39.53	48.06	Hr	39.53	48.06	Hr	37.64	45.75	Hr
Demo Garden	0.0	0.0	0.1	12.00	12.00	Hr	12.00	12.00	Hr	11.00	11.00	Hr
Transit Department												
Transit Operations Sup	1	1	1	4,939	6,003	Month	4,939	6,003	Month	4,700	5,713	Month
Senior Mechanic	1	1	1	4,819	5,856	Month	4,819	5,856	Month	4,586	5,574	Month
Back up Trolley Supervisor PT	0.5	0.5	0.5	19.80	24.07	Hr	19.80	24.07	Hr	18.85	22.91	Hr
Trolley Driver PT	4	4	4	17.32	21.06	Hr	17.32	21.06	Hr	16.65	20.24	Hr
Trolley Facility Cleaner	0.2	0.2	0.2	13.86	16.53	Hr	13.86	16.53	Hr	13.33	16.20	Hr
Recreation Department												
Recreation Coordinator	1	1	1	4,259	5,176	Month	4,259	5,176	Month	4,054	4,926	Month
Recreation Manager	1	1	1	7,415	9,014	Month	7,415	9,014	Month	7,058	8,580	Month
Event Coordinator	1	N/A	N/A	4,731	5,751	Month	N/A	N/A	Month	N/A	N/A	Month
Facilities Assistant	0.3	0.3	0.7	N/A	N/A	Hr	N/A	N/A	Hr	11.14	13.55	Hr
Recreation Leader I	N/A	N/A	0.8	N/A	N/A	Hr	N/A	N/A	Hr	11.25	11.81	Hr
Recreation Leader II	N/A	N/A	3.1	N/A	N/A	Hr	N/A	N/A	Hr	11.69	14.23	Hr
Recreation Leader	2.7	2.73	N/A	13.39	15.02	Hr	13.39	15.02	Hr	N/A	N/A	Hr
Lifeguard	0.6	0.574	N/A	14.31	17.39	Hr	14.31	17.39	Hr	N/A	N/A	Hr
Recreation Specialist I	2.1	2.1	2.1	15.86	19.28	Hr	15.86	19.28	Hr	14.61	17.78	Hr
Recreation Specialist II	1.7	1.7	1.2	17.21	20.30	Hr	17.21	20.30	Hr	16.54	20.10	Hr
Ojai Day Coordinator	0.1	0.1	0.1	19.51	23.71	Hr	19.51	23.71	Hr	N/A	N/A	Hr
Rec Admin Assistant	0.5	0.5	0.5	24.08	29.27	Hr	24.08	29.27	Hr	23.15	28.15	Hr
Sports Official	0.1	0.1	0.2	14.18	34.77	Hr	14.18	34.77	Hr	11.25	33.76	Hr
Class Instructor	0.7	0.7	0.7	13.91	34.77	Hr	13.91	34.77	Hr	13.50	33.76	Hr
Total	49.4	48.4	49.0									

* 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

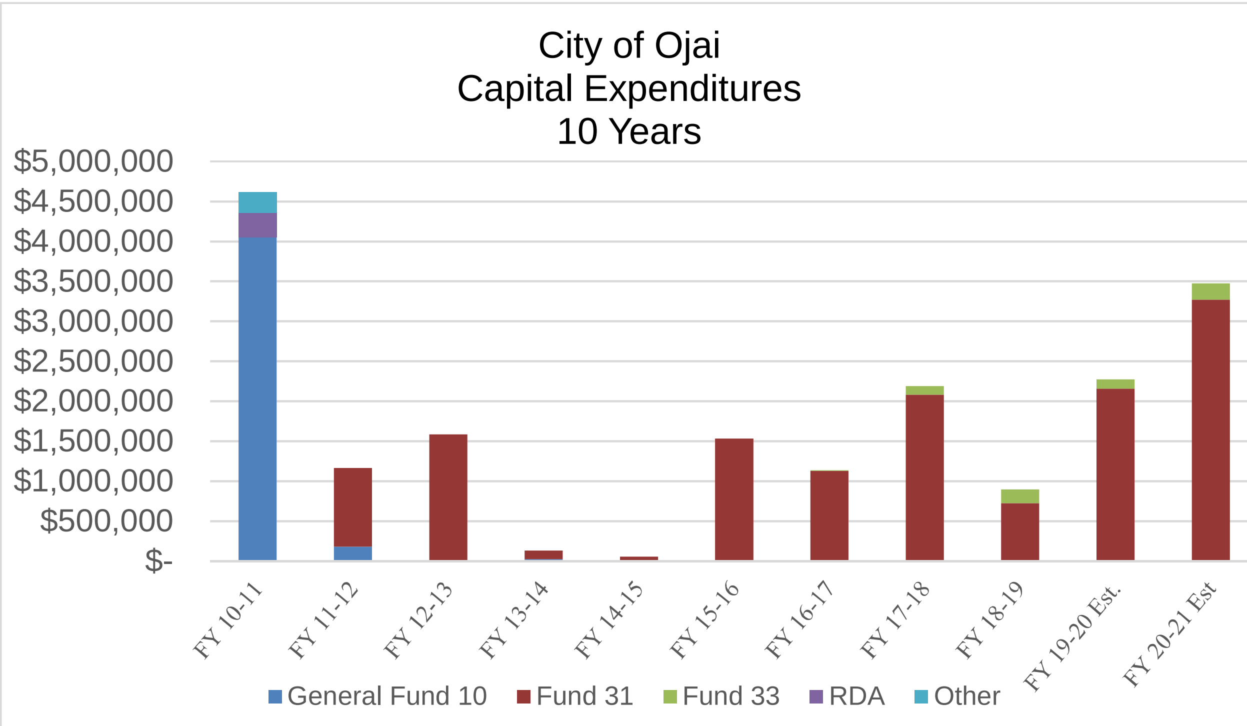
Full Time Positions	29	(3 vacant)
Part Time Positions	20.4	
Total Positions	49.4	

Full-time Equivalents

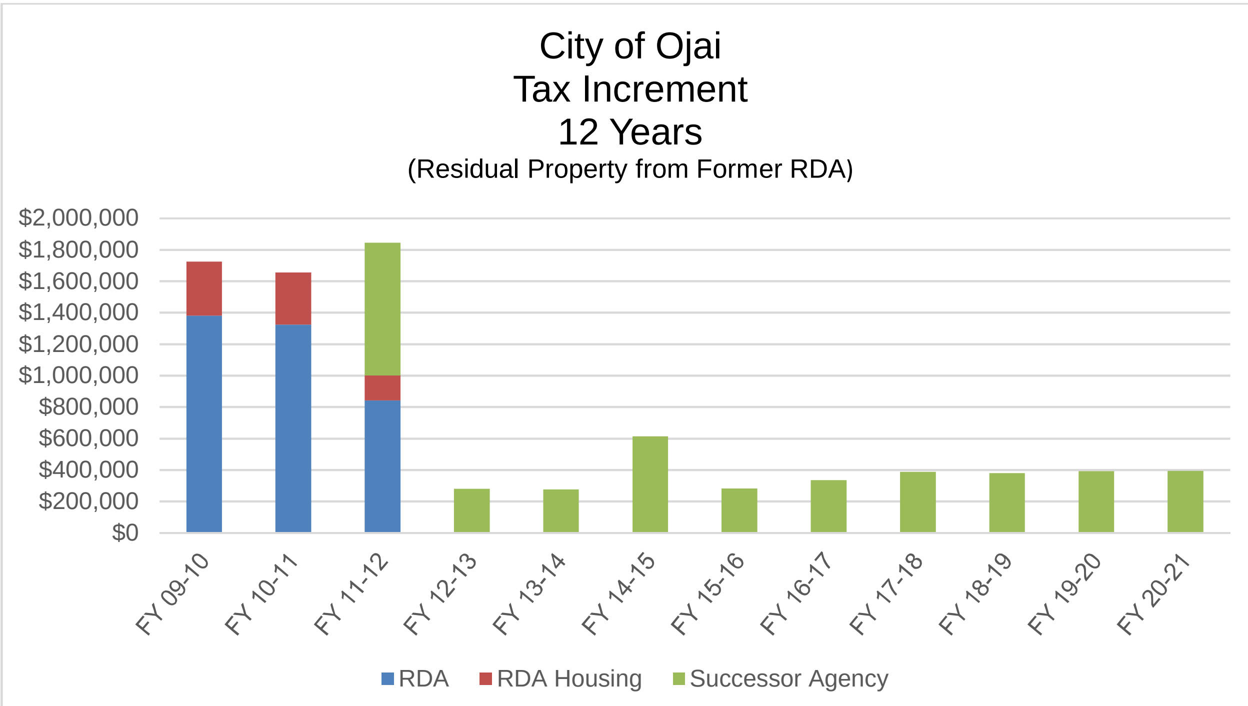


* 1 FTE = 1 Employee wokring 2,080 hours, total hours worked by part time employees are divded by 2,080 to calculate PT FTE's.

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 6/30/19**	**FY 19-20**		**As of 6/30/20**
Public Works				
Tree Fund (Donation In Lieu)	$ 32,913	$ -	$ -	$ 32,913
Wini Hirsch Donation	-			-
Flood Control Fees	-			
Traffic Mitigation Fees	48,671	57,460	101,419	4,712
Bryant St Area Industrial Fund	59,155			59,155
Parking In-lieu Fees	59,621			59,621
Street Light In-lieu Fees	-			-
Pirie Rd Signal Mitigtn Fees	-			-
Drown Ave Speed Bump	-	2,425		2,425
Underground Dvlp Deposits	23,980			23,980
Nordhoff Cemetery Rose Garden	500			500
Def Rev/Demo Garden Donation	237			237
Deferred Rev / AB 939 Fees Col	193,550		188,750	4,800
Defer Rev / Recycling Bev Grt	-			-
Defer Rev / Wst Mng Usd Oil	740			740
Def Rev/EncroachPermit Deposit	-	2,000		2,000
Def Rev-Tree Mitigation OV Inn	41,270	-	-	41,270
Bond Fee, 121 E. Ojai Ave	-			-
Recreation				
Refundable Deposit/Fclty Rntl	-	4,825	500	4,325
Def Rev / USTA Grant	2,457			2,457
DefRev/BstTnnsTwn/Quickstart	6,722			6,722
Def Rev/Tennis (OVTennis Club)	(743)			(743)
Def Rev/Rayven's Scholarships	6,327			6,327
Def Rev/Youth Sports & Misc	(5,935)	50	1,446	(7,331)
Def Rev/Mountains to Beach	1,614	3,000		4,614
Def Rev/Rec Fac Indoor Fee	-	1,911	81	1,830
Community Development				
Defer Rev/Technical Surcharge	6,579	94,983		101,562
Def Rev/Gen Plan Maint Fee	-	286,702		286,702
Pymt Frm Los Arboles - Van Pur	-			-
Def Rev / Banner Fee	-			-
Arts Commission				
Def Rev/OV Inn Public Art	68,940	14,175		83,115
Deferred Rev / Public Art Fund	46,919	200	2,467	44,652
Def Rev/PublicArtFund-Mentor	-			-
Police				
Deferred Rev / Fingerprint	397	9,857	7,843	2,411
Def Rev / Ojai Explorer Post#	2,881	998	800	3,079
Def Rev/Police Volunteers	1,945	224	450	1,718
Cable TV				
Def Rev / Cable Co 1% Peg Fees	65,232	15,520		80,752
DefRev/CblCo1%Peg/OjaiSchDistr	344			344
Grand Total	**$ 664,317**	**$ 494,329**	**$ 303,756**	**$ 854,890**

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Narratives

1. Revenue – General Fund
2. Revenue & Expenditures - Special
3. Revenue & Expenditures - Enterprise
4. Adminstration
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:

Transient Occupancy Tax (TOT) Fund (Measure C Fund) (012) – An additional 5% tax on hotel guests unanimously passed by Ojai residents. These funds are earmarked for capital improvement and maintenance projects, such as streets, parks and trees, fire mitigation, code enforcement, and climate mitigation.

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

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

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

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

Capital Improvement Fund (031) - This fund receives revenue to fund the five year capital improvement plan. Currently, 20% of transient occupancy tax is being deposited directly into the fund. Measure C tax is used to support capital improvement and maintenance projects, such as streets, parks and trees, fire mitigation, code enforcement, and climate mitigation. 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.

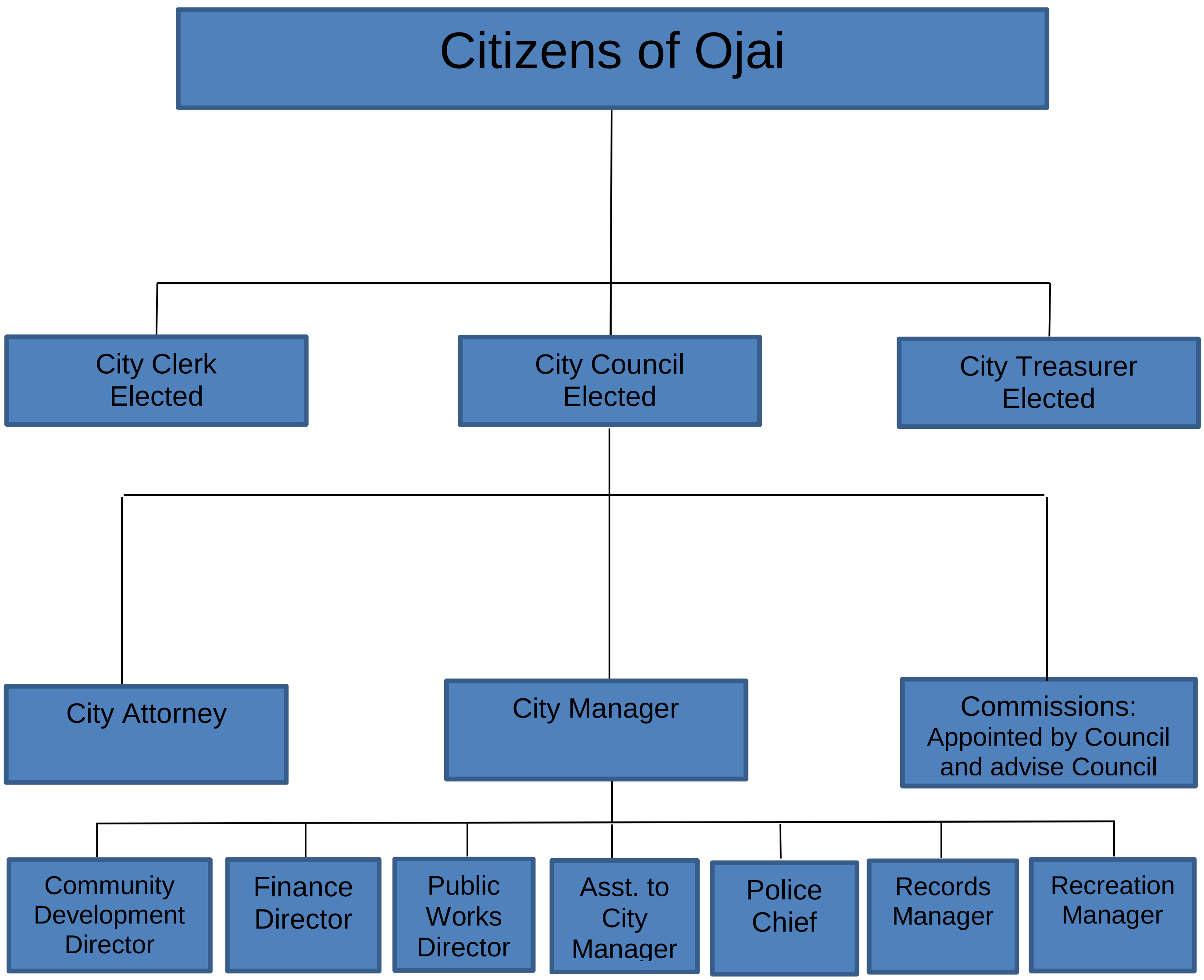
As Clerk to the City Council, the Deputy City Clerk prepares Council agendas and minutes and processes the resolutions and ordinances adopted by the Council. The Deputy City Clerk verifies legal notices have been posted or published, and completes the necessary arrangements to ensure effective Council 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

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.

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.

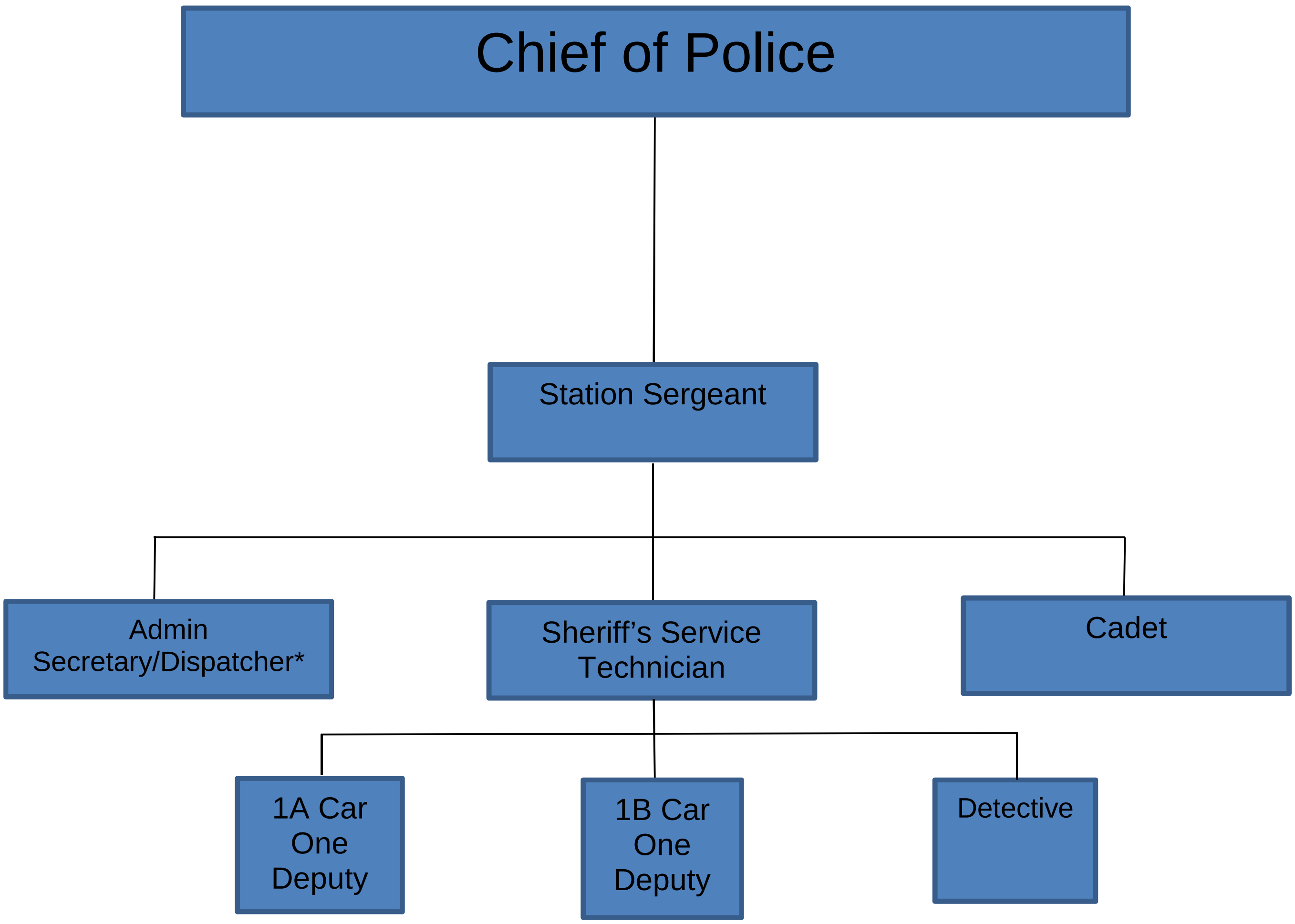
The Patrol Division services the County of Ventura and the five contract cities of Camarillo, Fillmore, Moorpark, Ojai, and Thousand Oaks, as well as the unincorporated areas of Ventura County. Within Patrol are also the Mounted Unit, K-9 Unit, Sheriff's Communications Center and the Office of Emergency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

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. During the current COVID-19 pandemic, additional Police deputies were not necessary, but the department did take part in the patrol process to ensure social distancing order.

Our Support Services Division includes important internal departments that are essential to the structure and operational needs of VCSO across a wide variety of areas. These departments include the Business Office, Human Resources, Professional Standards Bureau, Records, and our Training Academy Staff.



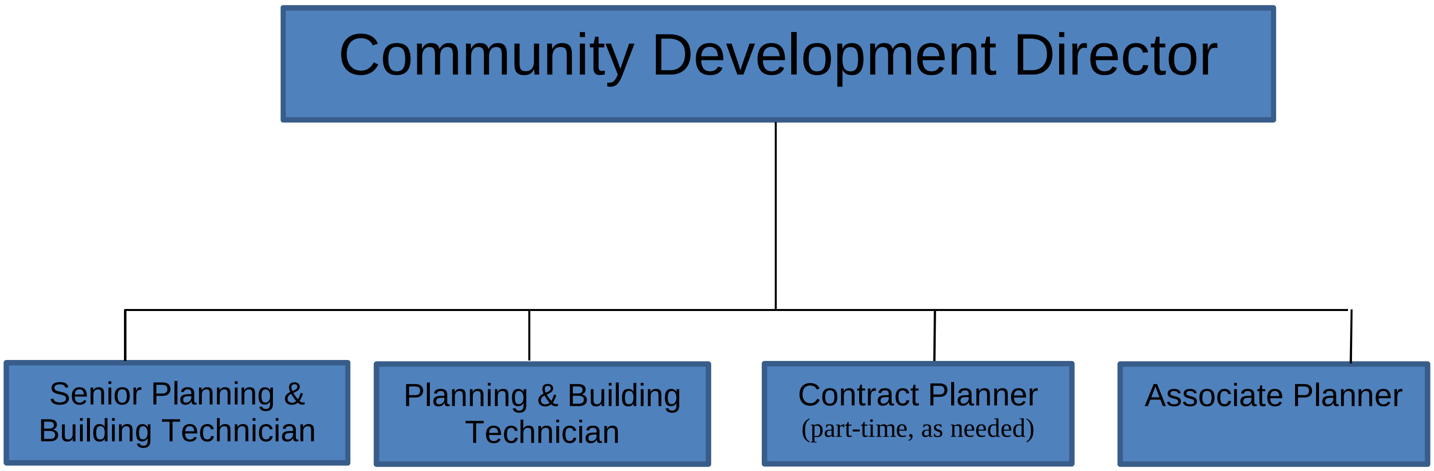
*City of Ojai Employs Admin. Secretary/Dispatcher (50% paid by County). All other members of the Police Department are furnished via contract with the Ventura County Sheriff's Department. This Department has 24-hour staffing.

Community Development

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

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

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


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

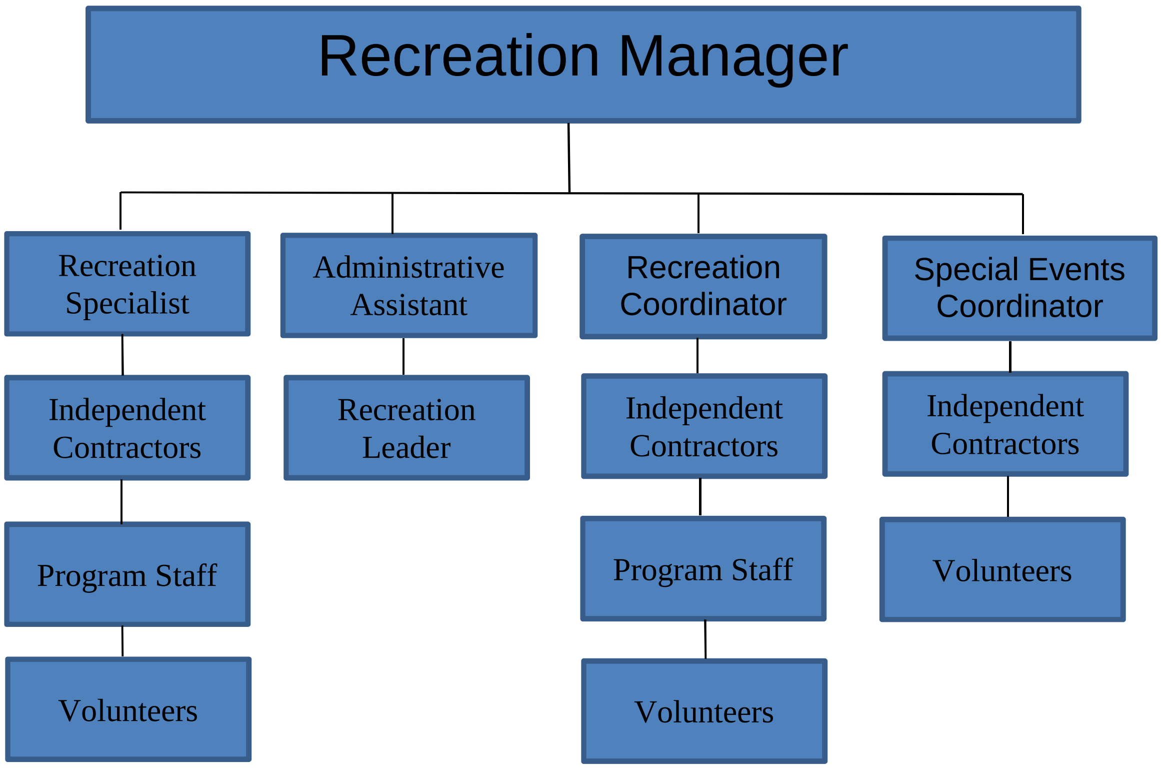
Recreation

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. The Libbey Bowl concert venue, Libbey Park Pickleball courts and the Skate Park are also operated by the Recreation Department as well as the new Community Gardens adjacent to City Hall.

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.

The past years prior to the COVID-19 pandemic, the Recreation Department has brought in revenues of over $500,000, this current year revenue is estimated to be below $400,000 and expected to be less than $450,000 in fiscal year 2020/21. On average, the department recovers approximately 55 - 65% of its overall operating costs, this next fiscal year, the department may recover 50% of it’s 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 Department operates the Ojai Trolley Service and coordinates with Gold Coast Transit. This group includes a supervisor and over a dozen part-time trolley drivers who are closely monitored for compliance with State and Federal regulations, and other mandates.

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

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

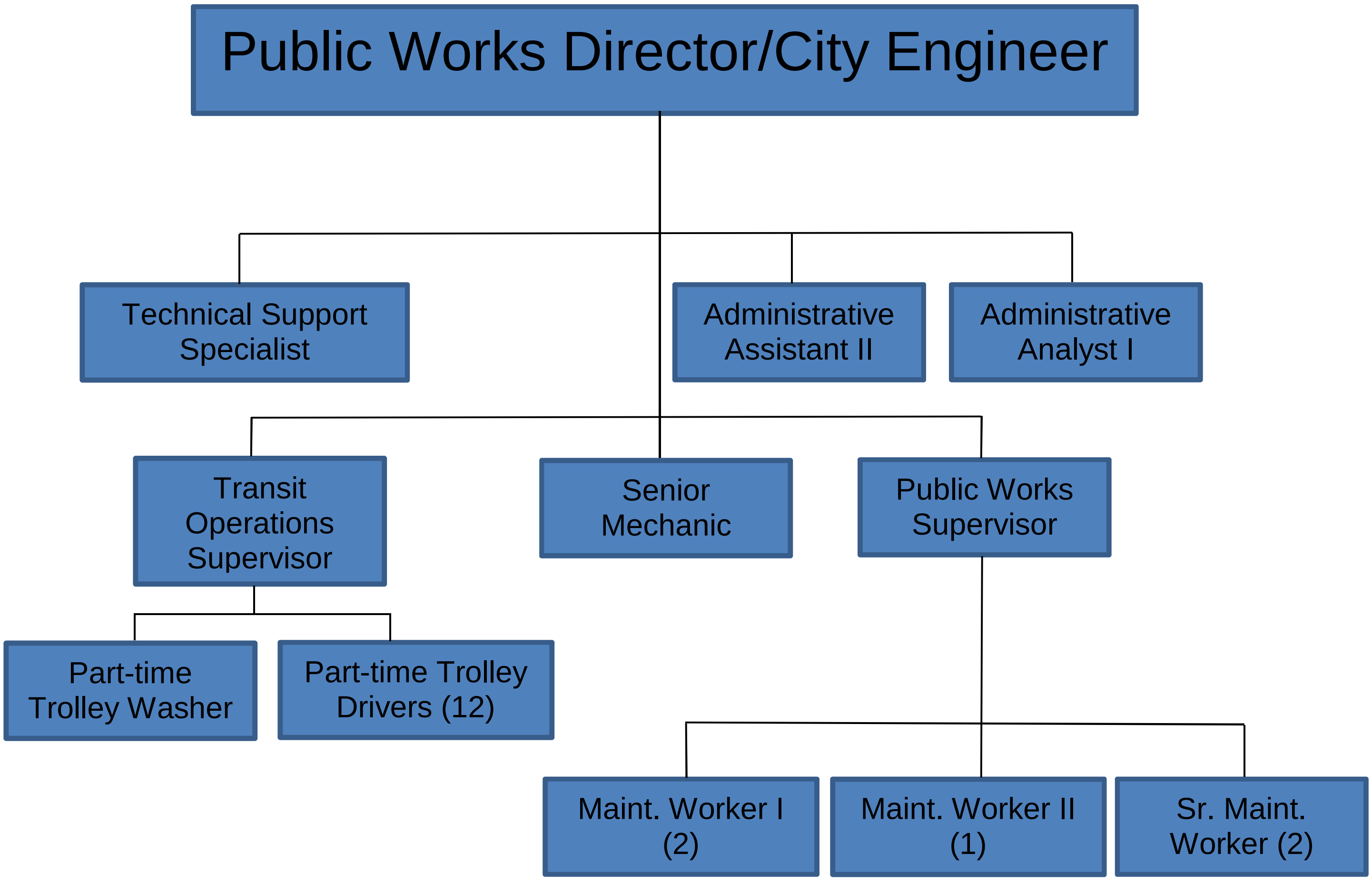
Computer and Communications Infrastructure
Computer and communications infrastructure for City facilities and staff are managed and maintained by the Public Works Technical Support Specialist, who also performs other electrical and energy-efficiency related work for City facilities.

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

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

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

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


Public Works Director/City Engineer
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 does not currently receive any funds for administering the Successor Agency. The City transferred administration of the Successor Agency to Ventura County during fiscal year 2018-19. The Successor Agency has only two recognized obligations remaining, 1) A loan from the City of Ojai, with an estimated outstanding balance of $2,137,205 on June 30, 2020, and 2) an ongoing lease from the Ojai Unified School District for the Park and Ride facility and the skateboard park.

The state Department of Finance has approved repayment of City loans to the former Redevelopment Agency. SB 105 was enacted in 2015 which: 1) Set the repayment interest rate at 3%; 2) Requires the use of simple interest in computing the interest due to the City of Ojai; and 3) Requires all loan repayments to be applied to principal before interest. The state laws that were enacted to dissolve the Redevelopment Agency require 20% of the loan repayments to the City to be diverted to the Successor Housing Fund. The estimated diversion in FY 20-21 is $73,000.

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	GENERAL FUND							
	REVENUES							
	Tax Revenues							
	Property Tax							
010-9301-1010-101	Secured Property Tax	$ 1,580,720	$ (79,520)	-4.79%	$ 1,660,240	$ 1,439,842	$ (220,398)	$ 1,623,575
010-9301-1010-102	Unsecured Property Tax	57,000	(1,240)	-2.13%	58,240	57,420	(820)	53,344
010-9301-1010-103	Supplemental Taxes	33,680	660	2.00%	33,020	33,020	-	35,715
010-9301-1010-104	RDA Pass Through Prop Tax	53,040	1,700	3.31%	51,340	51,998	658	48,132
010-9301-1010-107	Admin Cost / Ventura County	(21,420)	(2,020)	10.41%	(19,400)	(21,000)	(1,600)	(20,790)
010-9301-1010-108	RPTTF Residual Distribution	312,880	135,810	76.70%	177,070	303,769	126,699	204,803
010-9301-1010-201	Interest Apportnmt/Prop Tax	2,930	2,930	100.00%	-	2,870	2,870	5,190
	Property Tax Total	2,018,960	58,450	2.98%	1,960,510	1,868,047	(92,463)	1,951,016
	Sales Tax							
010-9301-1011-100	Sales Tax	1,552,000	(142,800)	-8.43%	1,694,800	1,607,000	(87,800)	1,622,394
010-9301-1011-104	Psaf/172 Money-1/2% Sales Tx	108,000	(14,800)	-12.05%	122,800	112,142	(10,658)	131,514
	Sales Tax Total	1,660,000	(157,600)	-8.67%	1,817,600	1,719,142	(98,458)	1,753,908
	Business Licenses							
010-9301-1025-000	Business Licenses	195,550	26,950	15.98%	168,600	191,930	23,330	183,725
010-9301-1025-001	Bus Lic Application/renewal	18,940	1,940	11.41%	17,000	18,620	1,620	21,247
010-9301-1025-002	Business Licenses Penalties	20,150	20,150	100.00%	-	19,750	19,750	32,327
010-9301-1025-005	Bus Lic / SB1186 $1 State Fee	5,900	4,900	490.00%	1,000	5,783	4,783	4,804
010-9301-1025-010	Bus Lic/Collection & PY	-	-		-	-	-	-
	Business License Total	240,540	53,940	28.91%	186,600	236,083	49,483	242,103
	Franchisee Fees							
010-9301-1026-105	So California Edison	83,890	(16,070)	-16.08%	99,960	82,247	(17,713)	80,019
010-9301-1026-106	So California Gas	24,410	480	2.01%	23,930	23,930	-	23,929
010-9301-1026-108	Time Warner Cable/b4adelphia	104,480	650	0.63%	103,830	102,429	(1,401)	102,429
010-9301-1026-110	EJ Harrison	82,800	(37,650)	-31.26%	120,450	82,800	(37,650)	117,568
010-9301-1026-111	Roll-offs Harrison	12,090	240	2.03%	11,850	-	(11,850)	3,081
010-9301-1026-113	AT & T Mobility	3,900	(2,090)	-34.89%	5,990	1,750	(4,240)	3,825
010-9301-1026-128	Cable Companies 1% Peg Fees	10,260	200	1.99%	10,060	10,060	-	5,329
	Franchise Fees Total	321,830	(54,240)	-14.42%	376,070	303,216	(72,854)	336,179

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Transient Occupancy Tax							
010-9301-1027-000	Transient Occupancy Tax	3,157,000	(263,250)	-7.70%	3,420,250	3,043,093	(377,157)	3,717,659
010-9301-1027-001	Ojai Tourism 1% Assessment	-	-		-	-	-	-
010-9301-1027-002	Trans Occupancy Tx Late Fees	-	-		-	-	-	-
010-9301-1027-003	Admin Costs TOT-HdL	(9,000)	-	0.00%	(9,000)	(9,000)	-	(4,208)
010-9301-1027-150	Transient Occupancy PY	52,500	52,500	100.00%	-	52,500	52,500	-
	Transient Occupancy Total	3,200,500	(210,750)	1.54%	3,411,250	3,086,593	(324,657)	3,713,450
	Documentary Stamp Tax							
010-9301-1030-000	Documentary Stamp Tax	104,700	(40)	-0.04%	104,740	104,740	-	114,617
	Documentary Stamp Tax Total	104,700	(40)	-0.04%	104,740	104,740 -	-	114,617
	Total Tax Revenues	7,546,530	(310,240)	-3.95%	7,856,770	7,317,820	(538,950)	8,111,274
010-9301-1027-999	Transient Occupancy-to Fd 31	(366,390)	315,860	-46.30%	(682,250)	(608,619)	73,631	(742,935)
	Licenses & Permits							
010-9302-1053-000	Energy Fee	7,200	(10)	-0.14%	7,210	7,210	-	7,537
010-9302-1053-020	Inspection fee	-	-		-	-	-	-
010-9302-1054-000	Tree Permits	3,300	(3,710)	-52.92%	7,010	2,480	(4,530)	6,575
010-9302-1055-000	Home Occupation Permits	4,030	4,030	100.00%	-	3,026	3,026	340
010-9302-1056-000	Building Allocations	1,380	1,230	820.00%	150	800	650	115
010-9302-1057-000	Cannabis Annual Licensing Fees	14,400	(10)	-0.07%	14,410	-	(14,410)	-
010-9302-1057-001	Cannabis Application Fees	10,280	2,360	29.80%	7,920	10,081	2,161	-
010-9302-1057-002	Cannabis Interview Fees	3,000	50	1.69%	2,950	1,968	(982)	-
010-9302-1058-000	Household Haz.Residental	13,800	-	0.00%	13,800	13,800	-	14,088
010-9302-1060-000	Planning Fees	26,100	30	0.12%	26,070	23,500	(2,570)	18,740
010-9302-1060-001	Plan filing fees	700	(10)	-1.41%	710	880	170	1,494
010-9302-1061-000	Building & Safety Permits	226,600	(40)	-0.02%	226,640	286,200	59,560	185,833
010-9302-1061-020	BuildingPermits/GenMaintSurChg	200	-	0.00%	200	200	-	198
010-9302-1062-000	Sign Permits	3,200	20	0.63%	3,180	(3,035)	(6,215)	2,430
010-9302-1063-000	Encroach Permit/banner Fees	62,940	9,690	18.20%	53,250	68,402	15,152	62,943
010-9302-1063-001	Traffic Mitigation-Ojai Share	11,310	390	3.57%	10,920	5,500	(5,420)	11,310
010-9302-1063-002	Traffic Mitigation-VCntyShare	100	-	0.00%	100	100	-	-
010-9302-1063-006	Technical Surcharge	34,550	18,780	119.09%	15,770	6,400	(9,370)	34,548
010-9302-1063-007	General Plan Maintenance Fees	51,100	(430)	-0.83%	51,530	20,850	(30,680)	30,650
010-9302-1063-999	Developer Fees/Contra Account	-	-		-	-	-	-
010-9302-1065-000	Plan Check Fees	70,980	(78,680)	-52.57%	149,660	48,980	(100,680)	71,853
010-9302-1083-000	Filming Permits	1,000	(5,970)	-85.65%	6,970	750	(6,220)	8,825

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-9302-2000-000	Trust Fund 80 Receipts	23,860	-	0.00%	23,860	-	(23,860)	19,882
010-9302-2000-100	Rev Earned From Trust Funds	4,180	(16,070)	-79.36%	20,250	20,250	-	19,882
010-9302-2000-999	TrustReceipts/DpstdToFd 80	(3,660)	37,300	-91.06%	(40,960)	(20,000)	20,960	(36,121)
	Total Licenses & Permits	590,550	(12,850)	-2.13%	603,400	500,143	(103,258)	472,527
	Fines, Forfeitures & Penalties							
010-9303-1018-000	Vehicle Fines & Penalties	6,440	2,120	49.07%	4,320	6,352	2,032	7,401
010-9303-1020-000	Parking Citations	3,350	260	8.41%	3,090	3,693	603	3,236
010-9303-1020-999	Parking Cit Due To Vta Co	(650)	(70)	12.07%	(580)	(538)	43	(713)
010-9303-1021-050	Admin Remedy Fines	16,000	14,230	803.95%	1,770	12,000	10,230	1,650
	Total Fines, Forfeitures & Penalties	25,140	16,540	192.33%	8,600	21,508	12,908	11,574
	Use of Money / Property							
010-9304-1033-000	Interest Income	40,000	-	0.00%	40,000	40,000	-	85,498
010-9304-1033-090	Interest accrual RDA	40,000	40,000	100.00%	-	40,000	40,000	29,631
010-9304-1033-101	Rental Income	330	(310)	-48.44%	640	320	(320)	80
	Total Use of Money / Property	80,330	39,690	97.66%	40,640	80,320	39,680	115,208
	Revenue From Other Agencies							
	Motor Vehicle In Lieu (increases in tandem with property tax)							
010-9305-1015-000	Motor Vehicle In Lieu	608,090	(266,610)	-30.48%	874,700	684,103	(190,597)	870,286
010-9305-1015-001	Motor Vehicle In Lieu - P/y	-	-		-	-	-	-
010-9305-1015-101	Prprty Tx - Vlf In Lieu	6,270	6,270	100.00%	-	6,149	6,149	-
010-9305-1022-000	Homeowners Subvention(hoptr)	8,540	(6,530)	-43.33%	15,070	15,070	-	12,872
010-9305-1043-020	SB90 St. Mand Csts Reim	33,710	33,710	100.00%	-	33,052	33,052	3,849
010-9305-1043-021	SB90 St. Mand Csts Reim-PY	3,560	70	2.01%	3,490	3,490	-	-
010-9305-1043-130	FEMA Reimbursement Revenue	-	-		-	-	-	23,150
010-9305-1043-135	Disaster Mitigation Grants	-	-		-	-	-	71,815
010-9305-1044-005	Reimb From Sheriffs/Office Hel	35,340	690	1.99%	34,650	34,650	-	37,212
010-9305-1050-000	AB 939 Fees/SRRE	117,180	-	0.00%	117,180	117,180	-	26,337
010-9305-1096-005	Special Event Police Services	6,000	-	0.00%	6,000	884	(5,116)	-
010-9305-1052-013	SB2 Planning Housing&Comm Dev	225,000	225,000	100.00%	-	-	-	-
010-9305-1097-000	SLESF "COPS" Funding	115,750	15,750	15.75%	100,000	113,481	13,481	148,747
010-9305-1106-000	NPDES Revenue	24,000	-	0.00%	24,000	24,000	-	26,028
010-9305-1106-001	NPDES Revenue - PY	-	-		-	-	-	-
	Total Revenue From Other Agencies	1,183,440	8,350	0.71%	1,175,090	1,032,059	(143,031)	1,220,295

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Charges For Current Services							
010-9306-1037-000	State Highway Maintenance	85,390	-	0.00%	85,390	85,390	-	67,365
010-9306-1042-000	Public Records - Copies & other	510	10	2.00%	500	500	-	588
010-9306-1042-001	Sale of Books	1,080	1,080	100.00%	-	1,064	1,064	1,199
010-9306-1060-001	Dvlpmnt Proj Staff Services	-	-		-	-	-	365
010-9306-1060-002	DvlpmtPrjCntrctSvrAdmChg	-	-		-	-	-	-
010-9306-1067-119	Use Fees-libbey Park	11,000	(4,000)	-26.67%	15,000	1,075	(13,925)	8,325
010-9306-1170-000	Public Works Processing Fees	17,530	8,140	86.69%	9,390	17,190	7,800	13,371
010-9306-1170-003	Dvlpmnt Proj PW Staff Svc	-	-		-	-	-	-
010-9306-1180-999	Indirect OH Costs Allocation	234,360	64,700	38.14%	169,660	190,867	21,207	234,040
	Total Charges For Current Services	349,870	69,930	24.98%	279,940	296,086	16,146	325,252
	Other Revenues							
010-9307-1029-000	RDA Loan Pymts Received	-	-		-	-	-	-
010-9307-1043-000	CJPIA Remb/Refunds	-	-		-	-	-	13,220
010-9307-1043-001	PERS Medicare Part D Refunds	-	-		-	-	-	-
010-9307-1043-140	Special Event	-	-		-	-	-	-
010-9307-1043-999	Suspense Account	-	-		-	-	-	3,683
010-9307-1044-000	Misc Refunds & Receipts	4,000	-	0.00%	4,000	7,125	3,125	10,458
010-9307-1044-001	Misc Reimbursements	680	680	100.00%	-	664	664	6,147
010-9307-1044-005	DontnDoNotUsePolice Voluntr Sp	-	-		-	-	-	-
010-9307-1044-010	Misc Donations	10	10	100.00%	-	13	13	-
010-9307-1044-011	Tree Donations/tree Projects	-	-		-	-	-	-
010-9307-1044-013	Sk8 Park Operation Donations	-	-		-	-	-	-
010-9307-1044-016	Libbey Bleachers Donation	-	-		-	-	-	-
010-9307-1044-030	Cash Over/short	-	-		-	336	336	1,192
010-9307-1044-050	PD Fees Fingrprnt-T/C Rpts	5,000	-	0.00%	5,000	5,000	-	2,936
010-9307-1044-053	Candidate Statement	-	-		-	-	-	3,452
010-9307-1044-055	Return Check Charge Fee	60	60	100.00%	-	57	57	57
010-9307-1044-101	Def Rev Recog Street Proj	192,530	192,530	100.00%	-	188,750	188,750	30,532
010-9307-1044-102	Def Rev Recog Pub Art	-	-		-	-	-	15,000
010-9307-1044-105	Deferred Rev-General Fund	48,700	48,700	100.00%	-	48,671	48,671	67,443
010-9307-1044-110	FundsFrmDefRev/UndrgrndDvDpst	40,910	-	0.00%	40,910	40,910	-	-
010-9307-1044-130	Proceeds From Sale Of Assets	-	-		-	-	-	-
010-9307-1044-131	Libbey Pk Tennis Ct Lights	1,430	30	2.14%	1,400	1,400	-	788
010-9307-1044-132	Skate Park Lights	-	-		-	-	-	-

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-9307-1044-135	Electric Vehicle Charge	5,950	840	16.44%	5,110	5,835	725	5,627
010-9307-1044-999	Budgeted Use of Fund Balance	200,000	-	0.00%	200,000	10,000	(190,000)	-
	Misc Refunds & Receipts Total	499,270	242,850	94.71%	256,420	308,762	52,342	160,535
	Transfer-in from Other Funds							
010-9307-1045-011	Transfer-in/Libbey Bowl Fund (11)	-	-		-	-	-	-
010-9307-1045-012	**Transfr-in/Measure C Fd (12)**	50,000						
010-9307-1045-022	Transfer-in/Gas Tax Fund (22)	-	-		-	-	-	-
	Transfer in From Other Funds Total	50,000	50,000	100.00%	-	-	-	-
	Total Other Revenues	549,270	267,850	104.46%	256,420	308,762	52,342	160,535
	Recreation Program Revenues							
	Misc Refunds & Receipts							
010-9309-1044-110	City 50/50 scholarship	(10,000)	-	0.00%	(10,000)	10,000	20,000	-
	Misc Refunds & Receipts Total	(10,000)	-	0.00%	(10,000)	10,000	20,000	216
	Recreation Program Revenue							
010-9309-1660-000	**Recreation Program Rev**	2,810	2,810	100.00%	-	2,754	2,754	-
010-9309-1660-005	Adult Softball	6,000	(3,000)	-33.33%	9,000	2,380	(6,620)	9,012
010-9309-1660-006	Crossfit	-	-		-	-	-	-
010-9309-1660-007	Brochure	5,000	-	0.00%	5,000	1,632	(3,368)	5,531
010-9309-1660-008	Movie NIghts Revenue	3,740	(260)	-6.50%	4,000	2,140	(1,860)	3,741
010-9309-1660-009	Aquatics	10,000	(8,000)	-44.44%	18,000	602	(17,398)	16,913
010-9309-1660-010	Instructional Soccer	5,000	-	0.00%	5,000	5,188	188	6,621
010-9309-1660-011	Youth Soccer	5,000	-	0.00%	5,000	-	(5,000)	5,354
010-9309-1660-012	Youth Flag Football	-	(1,000)	-100.00%	1,000	(28)	(1,028)	-
010-9309-1660-014	Youth Basketball	22,000	(1,000)	-4.35%	23,000	22,988	(12)	24,188
010-9309-1660-016	Adult Basketball	2,000	-	0.00%	2,000	1,220	(780)	1,363
010-9309-1660-020	Gymnastics	79,000	(830)	-1.04%	79,830	58,437	(21,393)	77,820
010-9309-1660-021	CPR/First Aid Program	-	-		-	285	285	-
010-9309-1660-036	Drop-in Sports	4,000	(500)	-11.11%	4,500	2,712	(1,788)	5,235
010-9309-1660-045	After School Program	-	(56,750)	-100.00%	56,750	2,086	(54,664)	63,664
	Recreation Program Revenue Total	144,550	(68,530)	-32.16%	213,080	102,395	(110,685)	219,442

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Recreation Classes Revenue							
010-9309-1661-000	Recreation Classes Revenue	-	-		-	60	60	76
010-9309-1661-001	Tennis Program	31,770	-	0.00%	31,770	21,451	(10,319)	30,432
010-9309-1661-011	Basketball PIT	-	(2,500)	-100.00%	2,500	2,500	-	1,165
010-9309-1661-014	Cartooning	2,200	-	0.00%	2,200	1,993	(207)	2,136
010-9309-1661-016	Driving Education	-	(400)	-100.00%	400	232	(168)	426
010-9309-1661-017	Guitar	2,000	-	0.00%	2,000	2,437	437	2,409
010-9309-1661-018	Keyboarding	500	(300)	-37.50%	800	144	(656)	1,078
010-9309-1661-020	Kung Fu - Kids & Adults	11,150	-	0.00%	11,150	8,508	(2,642)	11,193
010-9309-1661-021	Painting	1,500	1,500	100.00%	-	1,067	1,067	41
010-9309-1661-022	Pottery Class	17,000	-	0.00%	17,000	14,370	(2,630)	17,213
010-9309-1661-023	Sandcastle Music Together	-	-		-	87	87	-
010-9309-1661-024	SK8 Classes	7,200	7,200	100.00%	-	-	-	-
010-9309-1661-025	Social Skills	1,000	-	0.00%	1,000	958	(42)	1,048
010-9309-1661-027	Tai Chi Ch'uan	7,000	(1,000)	-12.50%	8,000	5,366	(2,634)	6,700
010-9309-1661-028	Theater Workshop	-	-		-	-	-	-
010-9309-1661-029	Weight Room	10,000	(2,500)	-20.00%	12,500	7,488	(5,012)	13,568
010-9309-1661-030	Western Horsemanship	2,000	-	0.00%	2,000	2,248	248	1,366
010-9309-1661-031	Zumba Fitness	-	(2,200)	-100.00%	2,200	394	(1,806)	2,150
010-9309-1661-032	Ballet	1,000	-	0.00%	1,000	386	(614)	686
010-9309-1661-034	Fencing	5,000	(500)	-9.09%	5,500	1,351	(4,149)	5,096
010-9309-1661-035	Gardening	-	-		-	-	-	(32)
010-9309-1661-037	Photography	-	-		-	-	-	(25)
010-9309-1661-038	Wilderness	-	(54,340)	-100.00%	54,340	26,128	(28,212)	76,492
010-9309-1661-042	Yoga Revenue	-	-		-	34	34	48
010-9309-1661-043	Cooking	-	-		-	-	-	-
010-9309-1661-044	Dog Training	1,200	-	0.00%	1,200	2,914	1,714	1,707
010-9309-1661-046	Language Class	1,400	-	0.00%	1,400	1,964	564	1,731
	Recreation Classes Revenue Total	101,920	(55,040)	-35.07%	156,960	102,082	(54,878)	176,705

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	**Description**	**FY 20-21 Proposed Budget**	**$ Change From PY Budget**	**% change From PY Budget**	**Final Budget FY 19-20**	**Projected Actual FY 19-20**	**Projected Variance FY 19-20**	**Actual FY 18-19**
	Recreation Other Revenues							
010-9309-1663-081	Ojai Day	36,000	-	0.00%	36,000	35,563	(437)	33,681
010-9309-1664-000	Facility Use	38,000	-	0.00%	38,000	27,875	(10,125)	45,152
010-9309-1665-100	Contracted Specialty Camps	45,000	-	0.00%	45,000	16,863	(28,137)	56,703
010-9309-1665-110	Employee Specialty Camps	6,000	(17,000)	-73.91%	23,000	5,821	(17,179)	10,860
010-9309-1665-120	Day Camp & Excursions	72,000	(3,000)	-4.00%	75,000	62,711	(12,289)	73,568
	Recreation Other Revenues Total	197,000	(20,000)	-9.22%	217,000	148,833	(68,167)	219,965
	Total Recreation Program Revenues	433,470	(143,570)	-24.88%	577,040	363,310	(213,730)	616,327
	Total Revenues - Fund 010	10,758,600	(39,300)	-0.36%	10,797,900	9,920,008	(877,892)	11,032,993
		-			-	0		0
	EXPENDITURES							
	City Council Department							
	Salaries - Special							
010-1101-0013-000	Salaries - Special	45,600	-	0.00%	45,600	36,480	9,120	30,783
	Salaries - Special Total	45,600	-	0.00%	45,600	36,480	9,120	30,783
	Fringe Benefits							
010-1101-0021-001	Pers/retirement	4,190	490	13.24%	3,700	3,284	416	2,826
010-1101-0021-002	Social Security	2,830	-	0.00%	2,830	1,785	1,045	1,562
010-1101-0021-003	Icma	270	50	22.73%	220	274	(54)	231
010-1101-0021-005	Workers Comp Insurance	750	(90)	-10.71%	840	360	480	427
010-1101-0021-006	Health Insurance	47,500	10,460	28.24%	37,040	30,536	6,504	28,882
010-1101-0021-007	Life Insurance	530	-	0.00%	530	478	52	466
010-1101-0021-009	Dental Insurance	3,850	180	4.90%	3,670	2,841	829	2,815
010-1101-0021-011	Vision Insurance	650	30	4.84%	620	474	146	459
010-1101-0021-012	Medicare	660	-	0.00%	660	418	242	365
010-1101-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
010-1101-0021-106	Health Insr/ret Emp/council	-	-		-	-	-	-
	Fringe Benefits Total	61,230	11,120	22.19%	50,110	40,450	9,660	38,033

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Contract Services							
010-1101-0147-100	Contract Serv / Interpreter	520	20	4.00%	500	300	200	-
010-1101-0147-314	Contract Serv / Office Machine	1,350	(900)	-40.00%	2,250	1,164	1,086	4,544
010-1101-0147-317	Contract Serv/Alarms	240	-	0.00%	240	240	-	243
	Contract Services Total	2,110	(880)	-29.43%	2,990	1,704	1,286	4,788
	Utilities							
010-1101-0191-000	Electricity	3,300	100	3.13%	3,200	3,200	-	2,740
010-1101-0192-000	Natural Gas	250	10	4.17%	240	240	-	21
010-1101-0193-000	Water	690	20	2.99%	670	670	-	339
010-1101-0194-000	Telephone	970	30	3.19%	940	940	-	2,064
010-1101--0194-360	High-speed Internet Services	810	(720)	-47.06%	1,530	800	730	690
	Utilities Total	6,020	(560)	-8.51%	6,580	5,850	730	5,854
	Other Expenditures							
010-1101-0141-000	Training & Education	1,000	(2,500)	-71.43%	3,500	2,433	1,067	3,797
010-1101-0141-321	Professional / Membership Dues	150	-	0.00%	150	150	-	221
010-1101-0141-370	City Manager/council Meeting	250	-	0.00%	250	250	-	-
010-1101-0145-000	Office Supplies	1,300	(200)	-13.33%	1,500	1,266	234	936
010-1101-0145-308	Ups/fedex/ Postage	10	(90)	-90.00%	100	12	88	6
010-1101-0146-311	Council Meeting Supplies	780	(720)	-48.00%	1,500	710	790	2,126
010-1101-0155-005	Auto Mileage Reimbursements	500	-	0.00%	500	540	(40)	699
010-1101-0205-000	Appeal County Decisions	-	-		-	-	-	-
010-1101-0206-000	EDC-VC & LAFCO	5,000	-	0.00%	5,000	3,701	1,300	3,188
	Other Expenditures Total	8,990	(3,510)	-28.08%	12,500	11,062	1,438	11,274
	Transfer Out To Other Funds							
010-1101-0900-033	Trans to Equi Replacement (33)	860	(4,080)	-82.59%	4,940	4,940	-	4,940
	Transfer Out to Other Funds Total	860	(4,080)	-82.59%	4,940	4,940	-	4,940
	City Council Department Totals	124,810	2,090	1.70%	122,720	100,486	22,234	95,671

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	City Manager Department							
	Salaries							
010-1102-0011-000	Salaries - Regular	296,330	36,130	13.89%	260,200	244,359	15,841	344,273
010-1102-0012-000	Salaries - Part-Time	-	-		-	-	-	-
010-1102-0014-000	Salaries - It	8,730	(5,050)	-36.65%	13,780	5,928	7,852	5,334
	Salaries Total	305,060	31,080	11.34%	273,980	250,287	23,693	349,607
	Fringe Benefits							
010-1102-0021-001	Pers/retirement	35,640	3,510	10.92%	32,130	29,346	2,784	31,344
010-1102-0021-002	Social Security	18,910	1,920	11.30%	16,990	15,039	1,951	15,994
010-1102-0021-003	Icma	3,150	(2,800)	-47.06%	5,950	3,434	2,516	5,374
010-1102-0021-004	Unemployment	520	(10)	-1.89%	530	613	(83)	459
010-1102-0021-005	Workers Comp Insurance	6,220	190	3.15%	6,030	1,938	4,092	4,944
010-1102-0021-006	Health Insurance	47,030	11,090	30.86%	35,940	39,974	(4,034)	40,361
010-1102-0021-007	Life Insurance	290	(10)	-3.33%	300	507	(207)	471
010-1102-0021-008	Disability Insurance	2,090	210	11.17%	1,880	1,096	784	1,442
010-1102-0021-009	Dental Insurance	2,890	820	39.61%	2,070	1,757	313	1,843
010-1102-0021-011	Vision Insurance	490	140	40.00%	350	294	56	297
010-1102-0021-012	Medicare	4,420	450	11.34%	3,970	3,517	453	4,996
	Fringe Benefits Total	121,650	15,510	14.61%	106,140	97,517	8,623	107,525
	Contract Services							
010-1102-0147-000	Contract Services-General	3,050	(4,950)	-61.88%	8,000	1,970	6,030	12,513
010-1102-0147-314	Contract Serv / Office Machine	810	(190)	-19.00%	1,000	786	214	1,264
010-1102-0147-316	Contract Serv/Medical	-	-		-	-	-	-
010-1102-0147-317	Contract Serv/Alarms	-	-		-	-	-	913
010-1102-0147-356	Website Contract Svr	-	-		-	-	-	-
	Contract Serivces Total	3,860	(5,140)	-57.11%	9,000	2,756	6,244	14,690

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Utilities							
010-1102-0191-000	Electricity	2,000	40	2.04%	1,960	1,960	-	1,753
010-1102-0192-000	Natural Gas	340	10	3.03%	330	330	-	158
010-1102-0193-000	Water	470	10	2.17%	460	460	-	213
010-1102-0194-000	Telephone	1,800	(1,230)	-40.59%	3,030	1,716	1,314	7,245
010-1102-0194-360	High-speed Internet Services	970	30	3.19%	940	940	-	555
	Utilities Total	5,580	(1,140)	-16.96%	6,720	5,406	1,314	9,925
	Other Expenditures							
010-1102-0125-000	Prsnnl-pers Health/adm Fees	2,500	-	0.00%	2,500	1,657	843	1,601
010-1102-0125-010	Prsnnl-pre-emplymt Phys Exam	410	10	2.50%	400	402	(2)	298
010-1102-0125-020	Prsnnl-compliance Posters	210	10	5.00%	200	200	-	-
010-1102-0125-100	Partial OPEB Pre-funding	-	(100,000)	-100.00%	100,000	100,000	-	100,000
010-1102-0127-010	Comm/Emp Recognition & Award	5,500	-	0.00%	5,500	5,500	-	3,860
010-1102-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	-	-	22
010-1102-0131-352	Personnel - Advertising	2,300	(2,700)	-54.00%	5,000	2,233	2,767	1,514
010-1102-0137-001	Contingency	200,000	10,000	5.26%	190,000	190,000	-	-
010-1102-0138-000	Fingerprinting Costs	400	-	0.00%	400	400	-	658
010-1102-0138-358	Recruitment	100	(400)	-80.00%	500	200	300	212
010-1102-0141-000	Training & Education	1,000	(10,200)	-91.07%	11,200	1,616	9,584	1,665
010-1102-0141-321	Professional / Membership Dues	3,000	(11,000)	-78.57%	14,000	2,698	11,302	11,261
010-1102-0141-370	City Manager/council Meeting	150	-	0.00%	150	100	50	20
010-1102-0144-000	Computer Supplies / R & M	800	-	0.00%	800	680	120	650
010-1102-0145-000	Office Supplies	1,410	60	4.44%	1,350	1,630	(280)	1,879
010-1102-0145-308	Ups/fedex/postage	260	10	4.00%	250	250	-	33
010-1102-0146-311	Water/1st Aid/Kitchen Supplies	780	780	100.00%	-	790	(790)	657
010-1102-0155-005	Auto Mileage Reimbursements	300	-	0.00%	300	109	191	285
010-1102-0206-000	VCOG/EDC-VC/LOCC	10,000	-	0.00%	10,000	10,000	-	3,275
	Other Expenditures Total	229,120	(113,430)	-33.11%	342,550	318,466	24,084	127,891
	Transfer Out To Other Funds							
010-1102-0900-033	Trans to Equi Replacement (33)	460	(2,510)	-84.51%	2,970	2,970	-	2,970
	Transfer Out to Other Funds Total	460	(2,510)	-84.51%	2,970	2,970	-	2,970
	City Manager Department Totals	665,730	(75,630)	-10.20%	741,360	677,401	63,959	612,608

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	City Treasurer Department							
	Salaries							
010-1103-0013-000	Salaries - Special	4,200	-	0.00%	4,200	4,200	-	4,193
	Salaries Total	4,200	-	0.00%	4,200	4,200	-	4,193
	Fringe Benefits							
010-1103-0021-001	Pers/retirement	630	70	12.50%	560	603	(43)	552
010-1103-0021-002	Social Security	260	-	0.00%	260	282	(22)	260
010-1103-0021-005	Workers Comp Insurance	90	10	12.50%	80	25	55	64
010-1103-0021-008	Disability Insurance	-	-		-	-	-	-
010-1103-0021-012	Medicare	60	-	0.00%	60	66	(6)	61
010-1103-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
	Fringe Benefits Total	1,040	80	8.33%	960	976	(16)	937
	Other Expenditures							
010-1103-0141-321	Professional Dues	200	40	25.00%	160	190	(30)	-
	Other Expenditures Total	200	40	25.00%	160	190	(30)	-
	City Treasurer Department Totals	5,440	120	2.26%	5,320	5,366	(46)	5,130
	Finance Department							
	Salaries							
010-1104-0011-000	Salaries - Regular	378,740	(20,400)	-5.11%	399,140	400,000	(860)	374,342
010-1104-0014-000	Salaries - part-time	-	-		-	190	(190)	74
010-1104-0014-000	Salaries - It	1,330	(240)	-15.29%	1,570	2,444	(874)	504
010-1104-0015-000	Salaries - Overtime	4,220	250	6.30%	3,970	4,100	(130)	690
	Salaries Total	384,290	(20,390)	-5.04%	404,680	406,734	(2,054)	375,610
	Fringe Benefits							
010-1104-0021-001	Pers/retirement	41,930	1,630	4.04%	40,300	36,745	3,555	39,829
010-1104-0021-002	Social Security	22,640	(2,450)	-9.76%	25,090	23,575	1,515	20,822
010-1104-0021-003	Icma	7,200	(260)	-3.49%	7,460	6,450	1,010	7,297
010-1104-0021-004	Unemployment	930	(190)	-16.96%	1,120	1,057	63	980
010-1104-0021-005	Workers Comp Insurance	6,550	(1,040)	-13.70%	7,590	2,440	5,150	5,920
010-1104-0021-006	Health Insurance	80,100	(4,650)	-5.49%	84,750	60,858	23,892	74,239
010-1104-0021-007	Life Insurance	520	(100)	-16.13%	620	526	94	574
010-1104-0021-008	Disability Insurance	2,500	(270)	-9.75%	2,770	1,446	1,324	2,438
010-1104-0021-009	Dental Insurance	4,550	570	14.32%	3,980	2,922	1,058	3,469
010-1104-0021-011	Vision Insurance	770	100	14.93%	670	463	207	566

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1104-0021-012	Medicare	5,510	(360)	-6.13%	5,870	5,675	195	5,113
010-1104-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
010-1104-0021-106	Health Insr/ret Emp/finance	-	-		-	-	-	-
	Fringe Benefits Total	173,200	(7,020)	-3.90%	180,220	142,157	38,063	161,249
	Contract Services							
010-1104-0147-000	Contract Serv	-	-		-	29,320	(29,320)	2,530
010-1104-0147-100	Contract Serv /Cannabis Compliance	10,500	-	0.00%	10,500	-	10,500	-
010-1104-0147-300	Contract Serv / Acctg Services	-	(5,000)	-100.00%	5,000	4,763	237	-
010-1104-0147-301	Contract Serv / Audit	32,530	3,530	12.17%	29,000	29,000	-	26,045
010-1104-0147-302	Contract Serv / Parking Cites	220	(780)	-78.00%	1,000	273	727	213
010-1104-0147-303	Contract Serv / Maximus (SB 90)	1,500	-	0.00%	1,500	1,500	-	750
010-1104-0147-304	Contract Serv / PERS (Gov Invest)	-	-		-	-	-	-
010-1104-0147-305	Contract Serv / Computer	-	-		-	-	-	-
010-1104-0147-306	Contract Serv / GASB 45	-	-		-	-	-	-
010-1104-0147-307	Contract Serv/ PERS - GASB 68	2,010	(5,990)	-74.88%	8,000	2,010	5,990	6,500
010-1104-0147-308	Contract Serv/ Fee Study	-	-		-	-	-	-
010-1104-0147-309	Contract Serv/ Sales Tax	5,000	500	11.11%	4,500	9,000	(4,500)	3,815
010-1104-0147-310	Contract Serv/ TOT	9,000	-	0.00%	9,000	1,500	7,500	7,500
010-1104-0147-311	Contract Serv/ OPEB/PERS/GASB75	9,500	9,500	100.00%	-	669	(669)	-
010-1104-0147-314	Contract Serv / Office Machine	3,200	400	14.29%	2,800	3,200	(400)	3,033
010-1104-0147-317	Contract Serv/Alarms	3,000	300	11.11%	2,700	3,000	(300)	811
	Contract Services Total	76,460	2,460	3.32%	74,000	84,234	(10,234)	51,197
	Utilities							
010-1104-0191-000	Electricity	4,730	-	0.00%	4,730	4,730	-	4,931
010-1104-0192-000	Natural Gas	330	-	0.00%	330	330	-	196
010-1104-0193-000	Water	640	-	0.00%	640	640	-	359
010-1104-0194-000	Telephone	2,710	-	0.00%	2,710	2,710	-	4,750
010-1104-0194-360	High-speed Internet Services	1,530	-	0.00%	1,530	1,530	-	476
	Utilities Total	9,940	-	0.00%	9,940	9,940	-	10,712
	Other Expenditures							
010-1104-0129-000	Bank & Credit Card Stmt Chgs	7,930	230	2.99%	7,700	7,700	-	10,285
010-1104-0133-000	Miscellaneous Exp	100	100	100.00%	-	54	(54)	4
010-1104-0141-000	Training & Education	-	(5,000)	-100.00%	5,000	1,115	3,885	1,166
010-1104-0141-321	Professional / Membership Dues	750	(250)	-25.00%	1,000	670	330	521
010-1104-0141-322	Publications	40	(10)	-20.00%	50	39	11	26

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1104-0144-000	Computer Supplies / R & M	400	400	100.00%	-	340	(340)	153
010-1104-0145-000	Office Supplies	5,000	-	0.00%	5,000	5,000	-	4,570
010-1104-0145-200	Software License	20,000	220	1.11%	19,780	15,000	4,780	19,155
010-1104-0145-308	Ups/fedex/ Postage	3,090	(910)	-22.75%	4,000	4,440	(440)	2,108
010-1104-0146-311	Water/1st Aid/Kitchen Supplies	3,000	-	0.00%	3,000	1,450	1,550	577
010-1104-0151-000	Vehicle Repairs and Maint	200	100	100.00%	100	100	-	-
010-1104-0153-000	Vehicle Fuel	350	50	16.67%	300	300	-	61
010-1104-0155-005	Auto Mileage Reimbursements	300	150	100.00%	150	-	150	-
	Other Expenditures Total	41,160	(4,920)	-10.68%	46,080	36,208	9,872	38,627
	Transfer Out To Other Funds							
010-1104-0900-033	Trans to Equi Replacement (33) tech	600	(2,875)	-82.73%	3,475	3,475	-	3,475
010-1104-0900-033	Trans to Equi Replacement (33) veh	600	(2,875)	-82.73%	3,475	3,475	-	3,475
	Transfer Out to Other Funds Total	1,200	(5,750)	-82.73%	6,950	6,950	-	6,950
	Finance Department Totals	686,250	(35,620)	-4.93%	721,870	686,223	35,647	644,345
	City Attorney Department							
	Contract Services							
010-1105-0147-000	Contract Serv / Retainer	73,500	(85,500)	-53.77%	159,000	100,000	59,000	119,298
010-1105-0147-001	General Consulting Services	40,100	28,100	234.17%	12,000	60,000	(48,000)	38,646
010-1105-0147-003	Misdemeanors	9,330	9,330	100.00%	-	9,332	(9,332)	4,175
010-1105-0147-032	Real Property Issues	-	-		-	-	-	-
010-1105-0147-035	Brown Act Issues	-	-		-	-	-	-
010-1105-0147-039	Litigation Support	13,540	13,540	100.00%	-	13,540	(13,540)	6,555
010-1105-0147-040	Golden State Water Issues	-	-		-	-	-	-
010-1105-0147-105	Code Enforcement Issues	41,810	41,810	100.00%	-	40,850	(40,850)	12,730
010-1105-0147-110	Employee Hndbk&Prsnnl Issues	10,430	10,430	100.00%	-	10,129	(10,129)	16,515
010-1105-0147-113	Election related issues	18,860	18,860	100.00%	-	33,095	(33,095)	18,860
010-1105-0147-210	RDA Successor issue	-	-		-	-	-	-
010-1105-0147-253	Tourism Issues	-	-		-	-	-	-
010-1105-0147-336	Zoning Ordinance Update	-	-		-	-	-	-
010-1105-0147-369	Transient Rental Issues	330	330	100.00%	-	456	(456)	133
010-1105-0147-401	Community Developement Dept.	-	-		-	-	-	-
010-1105-0147-998	Fees paid with Trust Fund (80)	6,690	6,690	100.00%	-	3,952	(3,952)	1,126
010-1105-0147-999	Feespaid/Trust Fund (80)Contra	(6,690)	(6,690)	100.00%	-	-	-	(1,126)
	Contract Services Total	216,900	45,900	26.84%	171,000	280,354	(109,354)	216,912

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	City Attorney Department Totals	216,900	45,900	26.84%	171,000	280,354	(109,354)	216,912
	City Clerk/Records Manager							
	Salaries							
010-1107-0011-000	Salaries - Regular	95,340	(1,560)	-1.61%	96,900	96,743	157	86,497
010-1107-0012-000	Salaries - Part-time	4,960	(120)	-2.36%	5,080	2,991	2,089	3,612
010-1107-0013-000	Salaries- Special	4,200	-	0.00%	4,200	4,550	(350)	4,200
010-1107-0014-000	Salaries - It	8,690	(750)	-7.94%	9,440	6,732	2,708	5,439
	Salaries Total	113,190	(2,430)	-2.10%	115,620	111,015	4,605	99,748
	Fringe Benefits							
010-1107-0021-001	Pers/retirement	9,370	1,490	18.91%	7,880	7,733	147	6,712
010-1107-0021-002	Social Security	7,020	(150)	-2.09%	7,170	6,879	291	6,180
010-1107-0021-003	Icma	200	20	11.11%	180	193	(13)	155
010-1107-0021-004	Unemployment	610	-	0.00%	610	250	360	265
010-1107-0021-005	Workers Comp Insurance	2,280	(510)	-18.28%	2,790	897	1,893	2,145
010-1107-0021-006	Health Insurance	20,150	9,470	88.67%	10,680	10,221	459	8,658
010-1107-0021-007	Life Insurance	230	-	0.00%	230	141	89	126
010-1107-0021-008	Disability Insurance	740	(20)	-2.63%	760	347	413	501
010-1107-0021-009	Dental Insurance	920	30	3.37%	890	835	55	760
010-1107-0021-011	Vision Insurance	160	10	6.67%	150	139	11	124
010-1107-0021-012	Medicare	1,650	(30)	-1.79%	1,680	1,609	71	1,445
	Fringe Benefits Total	43,330	10,310	31.22%	33,020	29,244	3,776	27,070
	Contract Services							
010-1107-0147-000	Contract Serv/ Other	3,000	-	0.00%	3,000	3,000	-	2,469
010-1107-0147-304	Contract Serv/ Code Update	3,000	500	20.00%	2,500	1,933	567	1,704
010-1107-0147-314	Contract Serv / Office Machine	800	-	0.00%	800	395	405	1,517
010-1107-0147-317	Contract Serv/Alarms	150	-	0.00%	150	150	-	152
	Contract Services Total	6,950	500	7.75%	6,450	5,478	972	5,842
	Utilities							
010-1107-0191-000	Electricity	710	-	0.00%	710	710	-	712
010-1107-0192-000	Natural Gas	90	-	0.00%	90	90	-	53
010-1107-0193-000	Water	150	-	0.00%	150	150	-	97
010-1107-0194-000	Telephone	470	-	0.00%	470	470	-	722
010-1107-0194-360	High-speed Internet Services	710	470	195.83%	240	240	-	185
	Utilities Total	2,130	470	28.31%	1,660	1,660	-	1,770

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Other Expenditures							
010-1107-0131-000	Legal Advertising/Notices	4,000	1,000	33.33%	3,000	3,264	(264)	3,094
010-1107-0131-364	Publication of Ordinances	11,000	6,500	144.44%	4,500	10,190	(5,690)	8,008
010-1107-0132-000	Elections	14,000	14,000	100.00%	-	16,245	(16,245)	11,600
010-1107-0141-000	Training & Education	350	350	100.00%	-	-	-	-
010-1107-0141-321	Professional / Membership Dues	300	30	11.11%	270	301	(31)	176
010-1107-0141-322	Publications	-	-		-	-	-	-
010-1107-0144-000	Computer Supplies / R & M	800	100	14.29%	700	700	-	546
010-1107-0145-000	Office Supplies	1,000	-	0.00%	1,000	729	271	1,325
010-1107-0145-200	Software License	7,000	(2,500)	-26.32%	9,500	7,290	2,210	4,032
010-1107-0145-100	Records Request Supplies	300	-	0.00%	300	83	217	292
010-1107-0145-308	Postage And Shipping Costs	400	400	100.00%	-	343	(343)	105
010-1107-0146-311	Water/1st Aid/Kitchen Supplies	-	-		-	-	-	77
010-1107-0148-000	Records Management	1,000	1,000	100.00%	-	518	(518)	213
010-1107-0148-010	Records Management/CommDevDpt	40	40	100.00%	-	42	(42)	-
010-1107-0148-015	Records Management/PublicWorks	-	-		-	-	-	-
010-1107-0148-100	Records Mgt Office Expenditure	500	-	0.00%	500	500	-	535
010-1107-0149-010	Storage Rental	1,000	-	0.00%	1,000	1,115	(115)	863
010-1107-0155-005	Auto Mileage Reimbursements	100	-	0.00%	100	100	-	-
	Other Expenditures Total	41,790	20,920	100.24%	20,870	41,420	(20,550)	30,866
	Equipment							
010-1107-0890-000	Office Furnitures & Fixtures	500	500	100.00%	-	-	-	-
010-1107-0899-000	Equipment	-	-		-	-	-	-
010-1107-0899-010	WebsiteUpgrade&MediaOutreach	-	-		-	-	-	-
	Equipment Total	500	500	100.00%	-	-	-	-
	Transfer Out To Other Funds							
010-1107-0900-033	Trans to Equi Replacement (33)	170	(820)	-82.83%	990	990	-	990
	Transfer Out to Other Funds Total	170	(820)	-82.83%	990	990	-	990
	City Clerk/Records Manager Totals	208,060	29,450	16.49%	178,610	189,808	(11,198)	166,285
	Non-Departmental City-Wide							
	Fringe Benefits							
010-1110-0021-016	PERS Unfunded Liability	462,110	79,560	20.80%	382,550	471,560	(89,010)	327,016
010-1110-0021-106	Health Insr/Ret Emp	192,000	47,860	33.20%	144,140	191,676	(47,536)	187,714
	Fringe Benefits Total	654,110	127,420	24.19%	526,690	663,236	(136,546)	514,731

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Liab, Bonds & Other Insurances							
010-1110-0126-000	General Liability Ins	111,240	3,240	3.00%	108,000	108,000	-	107,988
010-1110-0126-001	FSA Admin Fee	1,000	(80)	-7.41%	1,080	420	660	860
010-1110-0126-002	Workers Comp Insurance	74,270	(19,730)	-20.99%	94,000	72,111	21,889	93,734
010-1110-0126-003	Property Insurance	79,040	10,040	14.55%	69,000	76,741	(7,741)	68,728
010-1110-0126-100	Employee Dishonesty Bond	940	70	8.05%	870	908	(38)	865
010-1110-0126-998	Workers Comp Ins- Contra	(35,480)	58,520	-62.26%	(94,000)	(34,443)	(59,557)	(85,922)
010-1110-0126-999	General Liab Ins - Contra	(9,790)	9,210	-48.47%	(19,000)	(9,500)	(9,500)	(18,970)
	Liab, Bonds & Other Insurances Total	221,220	61,270	38.31%	159,950	214,237	(54,287)	167,283
	Community Outreach							
	Community Outreach Total	112,000	11,000	10.89%	101,000	189,478	(85,478)	111,667
	Contract Services							
010-1110-0147-001	Libbey Bowl Management	-	-		-	18,000	(18,000)	18,000
010-1110-0147-010	Libbey Bowl Operations	600	(17,900)	-96.76%	18,500	600	17,900	1,078
	Contract Services Total	600	(17,900)	-96.76%	18,500	18,600	(100)	19,078
	Independence Day Program							
010-1110-0202-000	Independence Day Program	2,200	(800)	-26.67%	3,000	3,000	-	2,500
	Independence Day Program Total	2,200	(800)	-26.67%	3,000	3,000	-	2,500
	Transfer Out To Other Funds							
010-1110-0900-031	Trnsf Out/Cap Imprvmt(31) Pririe	-	-		-	-	-	1,442
010-1110-0900-031	Trnsf Out/Cap Imprvmt(31) AB939	-	-		-	-	-	1,442
010-1110-0900-050	Trnsf Out/street Light(50)	7,810	-	0.00%	7,810	7,810	-	7,810
010-1110-0900-051	Trnsf Out/Library(51)	6,000	6,000	100.00%	-	-	-	-
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	66,810	6,000	9.87%	60,810	60,810	-	63,693
	Non-Departmental City-Wide Totals	1,056,940	186,990	21.49%	869,950	1,149,361	(276,411)	878,952
010-9301-1027-999	Transient Occupancy-to Fd 31	366,390	(315,860)	-46.30%	682,250	608,619	73,631	742,935
	Non-Departmental City-Wide Totals	1,423,330	(128,870)	-8.30%	1,552,200	1,757,980	(202,780)	1,621,887

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Arts Commission Department				(685,250)	(608,617)		(742,938)
	Salaries							
010-1112-0011-000	Salaries - Regular	12,790	2,900	29.32%	9,890	17,365	(7,475)	2,626
	Salaries Total	12,790	2,900	29.32%	9,890	17,365	(7,475)	2,626
	Fringe Benefits							
010-1112-0021-001	Pers/retirement	2,210	1,040	88.89%	1,170	2,269	(1,099)	342
010-1112-0021-002	Social Security	790	180	29.51%	610	1,076	(466)	163
010-1112-0021-004	Unemployment	20	-	0.00%	20	16	4	-
010-1112-0021-005	Workers Comp Insurance	260	80	44.44%	180	58	122	-
010-1112-0021-006	Health Insurance	880	(460)	-34.33%	1,340	1,486	(146)	278
010-1112-0021-007	Life Insurance	10	-	0.00%	10	43	(33)	3
010-1112-0021-008	Disability Insurance	90	20	28.57%	70	70	-	-
010-1112-0021-009	Dental Insurance	80	10	14.29%	70	77	(7)	15
010-1112-0021-011	Vision Insurance	10	-	0.00%	10	13	(3)	2
010-1112-0021-012	Medicare	190	50	35.71%	140	252	(112)	38
	Fringe Benefits Total	4,760	1,140	31.49%	3,620	5,618	(1,998)	897
	Contract Services							
010-1112-0147-314	Contract Serv / Office Machine	1,000	-	0.00%	1,000	1,000	-	-
	Contract Services Total	1,000	-	0.00%	1,000	1,000	-	-
	Cultural Arts Program							
010-1112-0203-000	Cultural Arts Program	1,500	-	0.00%	1,500	1,500	-	-
010-1112-0203-001	Arts Grants	21,840	(5,660)	-20.58%	27,500	24,120	3,380	27,500
010-1112-0203-002	Arts Acquisitions	-	(4,000)	-100.00%	4,000	4,000	-	4,500
010-1112-0203-003	Artist Student Mentor	5,000	-	0.00%	5,000	5,000	-	5,000
010-1112-0203-004	Invitational Gallery	360	(2,640)	-88.00%	3,000	352	2,648	1,539
010-1112-0203-005	Awards	750	-	0.00%	750	750	-	321
010-1112-0203-006	ARTSOjai Education	2,000	-	0.00%	2,000	2,000	-	-
010-1112-0203-007	Public Art Committee	1,000	-	0.00%	1,000	2,354	(1,354)	427
	Cultural Arts Program Total	32,450	(12,300)	-27.49%	44,750	40,076	4,674	39,287
	Other Expenditures							
010-1112-0146-000	Parts & Supplies	-	-		-	-	-	-
010-1112-0890-000	City Art Museum	1,550	50	3.33%	1,500	1,500	-	4,705
010-1112-0890-011	CIP _ Museum Gates	-	-		-	-	-	-
010-1112-0900-031	Trnsf Out/Cap Project	-	-		-	-	-	7,000
	Other Expenditures Total	1,550	50	3.33%	1,500	1,500	-	11,705
	Arts Commission Department Total	52,550	(8,210)	-13.51%	60,760	65,559	(4,799)	54,514

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Police Department							
	Salaries							
010-1301-0011-000	Salaries - Regular	2,550	(54,830)	-95.56%	57,380	12,953	44,427	50,860
010-1301-0015-000	Salaries - Overtime	500	10	2.04%	490	490	-	150
	Salaries Total	3,050	(54,820)	-94.73%	57,870	13,443	44,427	51,010
	Fringe Benefits							
010-1301-0021-001	Pers/retirement	410	(7,280)	-94.67%	7,690	1,890	5,800	7,540
010-1301-0021-002	Social Security	(40)	(3,630)	-101.11%	3,590	600	2,990	2,980
010-1301-0021-004	Unemployment	200	10	5.26%	190	(5)	195	170
010-1301-0021-005	Workers Comp Insurance	-	(1,070)	-100.00%	1,070	344	726	850
010-1301-0021-006	Health Insurance	20,140	6,000	42.43%	14,140	16,493	(2,353)	13,680
010-1301-0021-007	Life Insurance	120	10	9.09%	110	129	(19)	120
010-1301-0021-008	Disability Insurance	-	(400)	-100.00%	400	165	235	380
010-1301-0021-009	Dental Insurance	720	(10)	-1.37%	730	770	(40)	700
010-1301-0021-011	Vision Insurance	120	-	0.00%	120	129	(9)	110
010-1301-0021-012	Medicare	(10)	(850)	-101.19%	840	140	700	700
010-1301-0021-016	PERS Unfunded Liability	67,970	67,970	100.00%	-	67,800	(67,800)	-
	Fringe Benefits Total	89,630	60,750	210.35%	28,880	88,455	(59,575)	27,230
	Contract Services							
010-1301-0147-327	Ventura Co Sheriffs Dept	3,307,320	112,550	3.52%	3,194,770	3,254,090	(59,320)	3,107,880
010-1301-0147-329	Contract Service / Auto Towing	1,440	1,440	100.00%	-	1,396	(1,396)	-
	Contract Services Total	3,308,760	113,990	3.57%	3,194,770	3,255,486	(60,716)	3,107,880
	Utilities							
010-1301-0194-000	Telephone	1,370	40	3.01%	1,330	1,330	-	1,799
	Utilities Total	1,370	40	3.01%	1,330	1,330	-	1,799
	Police Pension Annual Payment							
010-1301-0023-000	Police Pension Annual Pymt	-	(67,800)	-100.00%	67,800	-	67,800	66,300
	Police Pension Annual Payment Total	-	(67,800)	-100.00%	67,800	-	67,800	66,300

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Other Expenditures							
010-1301-0144-010	Computer Update-mdt Services	11,220	-	0.00%	11,220	11,220	-	11,220
010-1301-0144-012	Hi Tech Task Force Cost	2,160	(940)	-30.32%	3,100	2,093	1,008	3,420
010-1301-0145-000	Office Supplies	100	-	0.00%	100	100	-	130
010-1301-0145-308	Postage And Shipping Costs	200	10	5.26%	190	190	-	-
010-1301-0146-000	Parts & Supplies	210	10	5.00%	200	200	-	-
010-1301-0146-311	Water/1st Aid/Kitchen Supplies	1,260	(940)	-42.73%	2,200	1,230	970	1,870
010-1301-0151-000	Vehicle Repairs & Mainenance	-	-		-	-	-	-
010-1301-0151-010	Races Ham Comm Radio Equip	520	20	4.00%	500	500	-	-
010-1301-0151-317	Equipment Maint & Repairs	520	20	4.00%	500	500	-	178
010-1301-0155-000	Mileage Reimbursement	-	-		-	-	-	-
010-1301-0223-000	Off Duty Court Time	5,960	(220)	-3.56%	6,180	6,180	-	5,190
010-1301-0223-001	Crisis Intervention Team Prg	1,960	60	3.16%	1,900	1,900	-	-
010-1301-0238-001	Special Enforcement Unit/cop	22,480	(22,920)	-50.48%	45,400	22,480	22,920	103,890
010-1301-0238-002	SST II / cop	43,840	(10,760)	-19.71%	54,600	43,840	10,760	47,530
010-1301-0252-000	Special Event Overtime	9,780	9,780	100.00%	-	9,496	(9,496)	4,010
	Other Expenditures Total	100,210	(25,880)	-20.53%	126,090	99,928	26,162	177,438
	Transfer Out To Other Funds							
010-1301-0900-033	Trans to Equi Replacement (33)	170	(820)	-82.83%	990	990	-	990
	Transfer Out to Other Funds	170	(820)	-82.83%	990	990	-	990
	Police Department Totals	3,503,190	25,460	0.73%	3,477,730	3,459,633	18,097	3,432,647

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Planning							
	Salaries							
010-1401-0011-000	Salaries - Regular	245,990	(30,510)	-11.03%	276,500	275,880	620	256,805
010-1401-0012-000	Salaries - Part-time	15,680	6,710	74.80%	8,970	10,943	(1,973)	6,486
010-1401-0014-000	Salaries - It	3,110	(560)	-15.26%	3,670	1,028	2,642	1,250
010-1401-0015-000	Salaries - Overtime	410	410	100.00%	-	395	(395)	-
	Salaries Total	265,190	(23,950)	-8.28%	289,140	288,245	895	264,541
	Fringe Benefits							
010-1401-0021-001	Pers/retirement	18,520	(3,660)	-16.50%	22,180	29,719	(7,539)	21,535
010-1401-0021-002	Social Security	16,440	(1,490)	-8.31%	17,930	17,527	403	15,707
010-1401-0021-003	Icma	4,550	(1,950)	-30.00%	6,500	5,215	1,285	6,516
010-1401-0021-004	Unemployment	670	360	116.13%	310	976	(666)	676
010-1401-0021-005	Workers Comp Insurance	5,430	(240)	-4.23%	5,670	1,823	3,848	4,508
010-1401-0021-006	Health Insurance	50,140	16,510	49.09%	33,630	49,899	(16,269)	38,370
010-1401-0021-007	Life Insurance	200	-	0.00%	200	382	(182)	357
010-1401-0021-008	Disability Insurance	1,580	(90)	-5.39%	1,670	1,296	374	2,338
010-1401-0021-009	Dental Insurance	2,230	270	13.78%	1,960	2,269	(309)	2,152
010-1401-0021-011	Vision Insurance	380	50	15.15%	330	390	(60)	352
010-1401-0021-012	Medicare	3,850	(340)	-8.11%	4,190	4,099	91	3,674
	Fringe Benefits Total	103,990	9,420	9.96%	94,570	113,595	(19,025)	96,184
	Contract Services							
010-1401-0147-000	Contract Services / General	-	(40,000)	-100.00%	40,000	46,850	(6,850)	20,600
010-1401-0147-100	Contract SVC/ Clerical	-	-		-	-	-	-
010-1401-0147-110	Contract Svc/ Gen Plan Update	200,000	-	0.00%	200,000	10,000	190,000	-
010-1401-0147-301	Contract Svc-Short Term Rental	6,050	6,050	100.00%	-	-	-	6,050
010-1401-0147-310	Contract Serv/TF Expenditures	10,280	(29,720)	-74.30%	40,000	17,927	22,073	14,740
010-1401-0147-314	Contract Serv / Office Machine	680	680	100.00%	-	2,202	(2,202)	7,450
010-1401-0147-317	Contract Serv/Alarms	1,000	1,000	100.00%	-	-	-	811
010-1401-0147-332	Contract Serv / Plan Checking	-	-		-	-	-	715
010-1401-0147-341	Neighborhood Planning	-	-		-	-	-	-
010-1401-0147-999	CntrctSrv/TF Dvlpr SVR/Contra	(4,700)	(4,700)	100.00%	-	(4,121)	4,121	(15,113)
	Contract Services Total	238,310	(41,690)	-14.89%	280,000	79,503	200,497	41,676

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Utilities							
010-1401-0191-000	Electricity	2,500	(120)	-4.58%	2,620	2,620	-	2,630
010-1401-0192-000	Natural Gas	400	(50)	-11.11%	450	450	-	222
010-1401-0193-000	Water	530	(60)	-10.17%	590	590	-	291
010-1401-0194-000	Telephone	2,340	240	11.43%	2,100	66	2,034	3,303
010-1401-0194-360	High-speed Internet Services	550	(630)	-53.39%	1,180	1,180	-	555
	Utilities Total	6,320	(620)	-8.93%	6,940	4,906	2,034	7,001
	Other Expenditures							
010-1401-0126-001	Ceridian Admin Fee	-	-		-	-	-	-
010-1401-0131-000	Legal Advertising/Notices	2,000	-	0.00%	2,000	1,149	851	2,111
010-1401-0141-000	TrainingEducation&Seminars	-	-		-	-	-	645
010-1401-0141-321	Professional / Membership Dues	150	(120)	-44.44%	270	86	184	1,312
010-1401-0141-322	Publications	190	190	100.00%	-	26	(26)	185
010-1401-0144-000	Computer Supplies / R & M	250	250	100.00%	-	80	(80)	48
010-1401-0145-000	Office Supplies	800	(2,200)	-73.33%	3,000	800	2,200	794
010-1401-0145-200	Software License	17,550	1,550	9.69%	16,000	17,552	(1,552)	25,224
010-1401-0145-308	Postage And Shipping Costs	2,000	-	0.00%	2,000	1,269	731	522
010-1401-0146-311	Water/1st Aid/Kitchen Supplies	-	-		-	-	-	346
010-1401-0151-000	Vehicle Repairs & Mainenance	-	-		-	-	-	-
010-1401-0153-000	Vehicle Fuel	-	-		-	-	-	53
010-1401-0155-005	Auto Mileage Reimbursements	-	-		-	-	-	-
010-1401-0890-000	Office Furniture & fixtures	1,000	-	0.00%	1,000	-	1,000	-
	Other Expenditues Total	24,940	670	2.76%	24,270	20,963	3,307	32,600
	Transfer Out To Other Funds							
010-1401-0900-033	Trnsfr Out To Equip Rpl (33) vehicle	720	(3,400)	-82.52%	4,120	4,120	-	4,120
010-1401-0900-033	Trans to Equi Replacement (33) tech	720	(3,400)	-82.52%	4,120	4,120	-	4,120
	Transfer Out to Other Funds Total	1,440	(6,800)	-82.52%	8,240	8,240	-	8,240
	Planning Department Totals	640,190	(62,970)	-8.96%	703,160	515,452	187,708	450,242
	Building Department							
	Salaries							
010-1402-0011-000	Salaries - Regular	68,070	290	0.43%	67,780	70,403	(2,623)	64,963
010-1402-0015-000	Salaries - Overtime	410	410	100.00%	-	395	(395)	-
	Salaries Total	68,480	700	1.03%	67,780	70,797	(3,017)	64,963

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Fringe Benefits							
010-1402-0021-001	Pers/retirement	11,660	4,750	68.74%	6,910	7,554	(644)	6,964
010-1402-0021-002	Social Security	4,220	20	0.48%	4,200	4,229	(29)	3,878
010-1402-0021-003	Icma	1,850	-	0.00%	1,850	2,093	(243)	1,919
010-1402-0021-004	Unemployment	310	120	63.16%	190	156	34	161
010-1402-0021-005	Workers Comp Insurance	1,400	150	12.00%	1,250	402	848	524
010-1402-0021-006	Health Insurance	8,830	(5,880)	-39.97%	14,710	16,694	(1,984)	15,240
010-1402-0021-007	Life Insurance	110	-	0.00%	110	127	(17)	115
010-1402-0021-008	Disability Insurance	470	10	2.17%	460	460	-	-
010-1402-0021-009	Dental Insurance	770	40	5.48%	730	754	(24)	696
010-1402-0021-011	Vision Insurance	130	-	0.00%	130	126	4	114
010-1402-0021-012	Medicare	990	10	1.02%	980	989	(9)	907
	Fringe Benefits	30,740	(780)	-2.47%	31,520	33,583	(2,063)	30,518
	Contract Services							
010-1402-0147-000	Contract Services - Profession	-	-		-	-	-	31,788
010-1402-0147-234	CntrctSrv/Inspection	-	-		-	-	-	-
010-1402-0147-235	CntrctSrv/Code Enforcement	122,000	49,000	67.12%	73,000	51,038	21,963	73,050
010-1402-0147-236	Contract Svc/Cd Enf Bwlig Alyl	-	-		-	-	-	-
010-1402-0147-314	Contract Serv/Office Machines	650	650	100.00%	-	-	-	1,108
010-1402-0147-317	Contract Serv/Alarms	1,000	1,000	100.00%	-	-	-	507
010-1402-0147-332	Contract Serv/Plan Check	135,980	-	0.00%	135,980	132,152	3,828	165,267
	Contract Services Total	259,630	50,650	24.24%	208,980	183,190	25,790	271,720
	Utilities							
010-1402-0191-000	Electricity	740	30	4.23%	710	710	-	986
010-1402-0192-000	Natural Gas	120	(10)	-7.69%	130	130	-	84
010-1402-0193-000	Water	150	-	0.00%	150	150	-	145
010-1402-0194-000	Telephone	1,590	240	17.78%	1,350	1,177	173	2,548
010-1402-0194-360	High-speed Internet Services	730	20	2.82%	710	710	-	463
	Utilties Total	3,330	280	9.18%	3,050	2,877	173	4,227

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Other Expenditures							
010-1402-0141-322	Publications	-	-		-	-	-	-
010-1402-0145-000	Office Supplies	1,150	1,150	100.00%	-	416	(416)	1,150
010-1402-0145-200	Software License	-	-		-	-	-	-
010-1402-0145-308	Postage And Shipping Costs	-	-		-	-	-	-
010-1402-0146-311	Water/1st Aid/Kitchen Supplies	550	550	100.00%	-	-	-	346
010-1402-0153-000	Vehicle Fuel	-	-		-	-	-	-
	Other Expenditures Total	1,700	1,700	100.00%	-	416	(416)	1,496
	Animal Regulations							
010-1402-0200-000	Animal Regulations	90,500	52,580	138.66%	37,920	37,920	-	54,766
	Animal Regulations Total	90,500	52,580	138.66%	37,920	37,920	-	54,766
	Transfer Out To Other Funds							
010-1402-0900-033	Trans to Equi Replacement (33)	350	(1,580)	-81.87%	1,930	1,930	-	1,980
	Transfer Out to Other Funds Total	350	(1,580)	-81.87%	1,930	1,930	-	1,980
	Building Department Totals	454,730	103,550	29.49%	351,180	330,713	20,467	429,670
	Planning Commission							
	Salaries							
010-1403-0011-000	Salaries - Regular	1,490	(7,560)	-83.54%	9,050	4,206	4,844	2,684
010-1403-0012-000	Salaries Part Time	1,660	660	66.00%	1,000	1,611	(611)	1,217
	Salaries Total	3,150	(6,900)	-68.66%	10,050	5,817	4,233	3,902
	Fringe Benefits							
010-1403-0021-001	Pers/retirement	1,840	520	39.39%	1,320	535	785	295
010-1403-0021-002	Social Security	610	(10)	-1.61%	620	358	262	241
010-1403-0021-003	Icma	110	20	22.22%	90	123	(33)	78
010-1403-0021-004	Unemployment	30	-	0.00%	30	50	(20)	31
010-1403-0021-005	Workers Comp Insurance	200	10	5.26%	190	61	129	145
010-1403-0021-006	Health Insurance	1,240	(370)	-22.98%	1,610	634	976	389
010-1403-0021-007	Life Insurance	10	(10)	-50.00%	20	7	13	4
010-1403-0021-008	Diability Insurance	70	-	0.00%	70	70	-	-
010-1403-0021-009	Dental Insurance	110	10	10.00%	100	40	60	24
010-1403-0021-011	Vision Insurance	20	-	0.00%	20	7	13	4
010-1403-0021-012	Medicare	140	(10)	-6.67%	150	84	66	56
	Fringe Benefits Total	4,380	160	3.79%	4,220	1,968	2,252	1,268

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	Proposed Budget: $ Change From PY Budget	Proposed Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Prior & Current Year Information: Projected Actual FY 19-20	Prior & Current Year Information: Projected Variance FY 19-20	Prior & Current Year Information: Actual FY 18-19
	Other Expenditures							
010-1403-0141-324	Planning Comm Education	-	-		-	-	-	2,999
	Other Expenditures Total	260	260	100.00%	-	-	-	3,263
	Planning Commission Totals	7,790	(6,480)	-45.41%	14,270	7,785	6,485	8,433
	Historic Preservation Comm							
	Salaries							
010-1404-0011-000	Salaries - Regular	-	-		-	32	(32)	487
	Salaries Total	-	-		-	32	(32)	487
	Fringe Benefits							
010-1404-0021-001	Pers/retirement	-	-		-	5	(5)	38
010-1404-0021-002	Social Security	-	-		-	2	(2)	31
010-1404-0021-003	Icma	-	-		-	1	(1)	14
010-1404-0021-004	Unemployment	-	-		-	-	-	2
010-1404-0021-006	Health Insurance	-	-		-	6	(6)	55
010-1404-0021-007	Life Insurance	-	-		-	0	(0)	1
010-1404-0021-009	Dental Insurance	-	-		-	0	(0)	5
010-1404-0021-011	Vision Insurance	-	-		-	0	(0)	1
010-1404-0021-012	Medicare	-	-		-	0	(0)	7
	Totals	-	-		-	15	(15)	153
	Contract Services							
010-1404-0147-000	Contractual Svc-HPC	-	-		-	1,245	(1,245)	3,755
010-1404-0147-356	Contract Svr - Website	-	-		-	-	-	-
	Contract Services Total	-	-		-	1,245	(1,245)	3,755
	Other Expenditures							
010-1404-0131-000	Legal Advertising/Notices	620	520	520.00%	100	599	(499)	-
010-1404-0141-000	Training, Education & Seminars	260	260	100.00%	-	-	-	-
010-1404-0145-000	Office/Misc Supplies	700	-	0.00%	700	533	167	360
010-1404-0145-010	Historic Landmark Plaque Fee	3,000	(500)	-14.29%	3,500	700	2,800	-
010-1404-0145-308	Postage and Shipping Costs	100	-	0.00%	100	100	-	9
	Other Expenditures Total	4,680	280	6.36%	4,400	1,932	2,468	368
	Historic Preservation Totals	4,680	280	6.36%	4,400	3,224	1,176	4,764

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Parks and Recreation Comm							
	Salaries							
010-1501-0011-000	Salaries - Regular	4,720	140	3.06%	4,580	964	3,616	5,200
	Salaries Total	4,720	140	3.06%	4,580	964	3,616	5,200
	Fringe Benefits							
010-1501-0021-001	Pers/retirement	880	280	46.67%	600	67	533	759
010-1501-0021-002	Social Security	290	10	3.57%	280	60	220	314
010-1501-0021-003	Icma	140	-	0.00%	140	140	-	122
010-1501-0021-004	Unemployment	20	-	0.00%	20	20	-	13
010-1501-0021-005	Workers Comp Insurance	10	(310)	-96.88%	320	103	217	259
010-1501-0021-006	Health Insurance	880	90	11.39%	790	101	689	882
010-1501-0021-007	Life Insurance	10	-	0.00%	10	2	8	6
010-1501-0021-008	Disability Insurance	30	-	0.00%	30	578	(548)	1,105
010-1501-0021-009	Dental Insurance	80	10	14.29%	70	9	61	36
010-1501-0021-011	Vision Insurance	10	-	0.00%	10	2	8	6
010-1501-0021-012	Medicare	70	-	0.00%	70	14	56	73
010-1501-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
	Fringe Benefits Total	2,420	80	3.42%	2,340	1,096	1,244	3,575
	Parks and Recreation Com Totals	7,140	220	3.18%	6,920	2,059	4,861	8,775

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Recreation Department Admin							
	Salaries - Regular							
010-1502-0011-000	Salaries - Regular	69,970	(5,960)	-7.85%	75,930	87,130	(11,200)	118,012
010-1502-0012-000	Salaries - Part-time	60,000	-	0.00%	60,000	36,501	23,499	48,314
010-1502-0014-000	Salaries - It	4,600	150	3.37%	4,450	3,280	1,170	4,259
010-1502-0015-000	Salaries - Overtime	-	-		-	189	(189)	280
	Salaries Total	134,570	(5,810)	-4.14%	140,380	127,100	13,280	170,865
	Fringe Benefits							
010-1502-0021-001	Pers/retirement	11,680	910	8.45%	10,770	11,222	(452)	10,760
010-1502-0021-002	Social Security	8,340	(360)	-4.14%	8,700	8,592	108	8,766
010-1502-0021-003	Icma	600	(1,590)	-72.60%	2,190	612	1,578	1,954
010-1502-0021-004	Unemployment	130	-	0.00%	130	824	(694)	530
010-1502-0021-005	Workers Comp Insurance	740	(2,840)	-79.33%	3,580	1,150	2,430	2,718
010-1502-0021-006	Health Insurance	8,200	(2,840)	-25.72%	11,040	11,211	(171)	9,300
010-1502-0021-007	Life Insurance	70	-	0.00%	70	161	(91)	124
010-1502-0021-008	Disability Insurance	510	(40)	-7.27%	550	328	222	-
010-1502-0021-009	Dental Insurance	520	30	6.12%	490	569	(79)	427
010-1502-0021-011	Vision Insurance	90	10	12.50%	80	100	(20)	67
010-1502-0021-012	Medicare	1,950	(90)	-4.41%	2,040	2,009	31	2,468
010-1502-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
010-1502-0021-106	Health Insr/ret Emp/rec	-	-		-	-	-	-
	Fringe Benefits Total	32,830	(6,810)	-17.18%	39,640	36,778	2,862	37,113
	Contract Services							
010-1502-0147-000	Contract Services	-	-	0.00%	-	-	-	225
010-1502-0147-314	Contract Serv / Office Machine	5,700	-	0.00%	5,700	1,766	3,934	2,491
010-1502-0147-317	Contract Serv / Alarms	3,720	-	0.00%	3,720	3,720	-	3,101
	Contract Services Total	9,420	-	0.00%	9,420	5,486	3,934	5,817
	Utilities							
010-1502-0191-000	Electricity	14,470	-	0.00%	14,470	6,796	7,674	18,637
010-1502-0192-000	Natural Gas	1,660	-	0.00%	1,660	1,660	-	1,959
010-1502-0193-000	Water	450	-	0.00%	450	450	-	666
010-1502-0194-000	Telephone/alarm	7,530	-	0.00%	7,530	1,510	6,020	1,493
010-1502-0194-360	High-speed Internet Services	2,600	-	0.00%	2,600	2,600	-	-
	Utilities Total	26,710	-	0.00%	26,710	13,016	13,694	22,754

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Other Expenditures							
010-1502-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	-	-	-
010-1502-0131-000	Legal Advertising/Notices	-	-		-	-	-	-
010-1502-0141-000	Training & Education	530	530	100.00%	-	530	(530)	300
010-1502-0141-321	Professional / Membership Dues	350	350	100.00%	-	251	(251)	86
010-1502-0144-000	Computer Supplies / R & M	-	-		-	150	(150)	607
010-1502-0145-000	Office Supplies	1,400	(1,600)	-53.33%	3,000	2,155	845	2,707
010-1502-0145-100	Recreation Open House	1,800	-	0.00%	1,800	1,800	-	1,502
010-1502-0145-308	Ups/fedex/postage	100	-	0.00%	100	132	(32)	29
010-1502-0146-311	Water/1st Aid/Kitchen Supplies	700	-	0.00%	700	663	37	995
010-1502-0155-005	Auto Mileage Reimbursements	-	-		-	-	-	-
010-1502-0554-000	Facility Maintenance	10,000	-	0.00%	10,000	5,311	4,689	8,841
	Other Expenditures Total	14,940	(660)	-4.23%	15,600	11,002	4,598	15,814
	Special Events							
010-1502-0553-080	Ojai Day/Labor Costs	-	-		-	-	-	-
010-1502-0553-081	Ojai Day/Material & Supplies	35,000	-	0.00%	35,000	46,131	(11,131)	38,411
	Special Events Total	35,000	-	0.00%	35,000	46,131	(11,131)	38,411
	Transfer Out To Other Funds							
010-1502-0900-033	Trans to Equi Replacement (33) tech	1,340	(6,340)	-82.55%	7,680	7,680	-	7,680
010-1502-0900-033	Trans to Equi Replacement (33) veh	1,340	(6,340)	-82.55%	7,680	7,680	-	7,680
	Transfer Out to Other Funds Total	2,680	(12,680)	-82.55%	15,360	15,360	-	15,360
	Recreation Department Totals	256,150	(25,960)	-9.20%	282,110	254,873	27,237	306,134
	Recreation Programs							
	Salaries							
010-1503-0011-000	Salaries - Regular	160,300	(1,360)	-0.84%	161,660	169,196	(7,536)	181,872
010-1503-0012-000	Salaries - Part-time	184,640	(28,760)	-13.48%	213,400	169,026	44,374	266,836
010-1503-0015-000	Salaries - Overtime	-	-		-	40	(40)	306
	Salaries Total	344,940	(30,120)	-8.03%	375,060	338,262	36,798	449,013
	Fringe Benefits							
010-1503-0021-001	Pers/retirement	19,220	1,610	9.14%	17,610	19,133	(1,523)	18,546
010-1503-0021-002	Social Security	21,390	(1,860)	-8.00%	23,250	24,848	(1,598)	27,694
010-1503-0021-003	Icma	4,800	3,390	240.43%	1,410	1,410	-	1,307
010-1503-0021-004	Unemployment	3,000	(1,170)	-28.06%	4,170	4,373	(203)	5,040
010-1503-0021-005	Workers Comp Insurance	950	(29,650)	-96.90%	30,600	9,835	20,765	23,041

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1503-0021-006	Health Insurance	28,450	3,030	11.92%	25,420	24,098	1,322	23,273
010-1503-0021-007	Life Insurance	280	10	3.70%	270	307	(37)	286
010-1503-0021-008	Disability Insurance	1,140	30	2.70%	1,110	1,110	-	-
010-1503-0021-009	Dental Insurance	2,050	190	10.22%	1,860	1,883	(23)	1,748
010-1503-0021-011	Vision Insurance	350	30	9.38%	320	305	15	283
010-1503-0021-012	Medicare	5,000	(440)	-8.09%	5,440	5,811	(371)	6,477
010-1503-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
	Fringe Benefits Total	86,630	(24,830)	-22.28%	111,460	93,114	18,346	107,695
	Recreation Programs							
010-1503-0550-000	Recreation Programs	-	-		-	1,174	(1,174)	-
010-1503-0550-005	Adult Softball	2,500	-	0.00%	2,500	849	1,651	2,344
010-1503-0550-006	Crossfit	-	-		-	-	-	-
010-1503-0550-007	Brochure	-	-		-	-	-	-
010-1503-0550-008	Movie Nights Expenditures	1,230	(270)	-18.00%	1,500	548	952	1,227
010-1503-0550-009	Aquatics	4,000	(1,000)	-20.00%	5,000	5,000	-	3,177
010-1503-0550-010	Instructional Soccer	4,000	-	0.00%	4,000	2,835	1,165	4,632
010-1503-0550-011	Youth Soccer	1,500	-	0.00%	1,500	1,760	(260)	1,532
010-1503-0550-012	Youth Flag Football	200	-	0.00%	200	200	-	-
010-1503-0550-013	Youth Dodge Ball	-	-		-	-	-	-
010-1503-0550-014	Youth Basketball	6,000	-	0.00%	6,000	5,526	474	5,899
010-1503-0550-016	Adult Basketball	600	600	100.00%	-	151	(151)	-
010-1503-0550-020	Gymnastics	6,000	-	0.00%	6,000	3,618	2,382	6,161
010-1503-0550-025	CPR/First Aid Program							
010-1503-0550-036	Drop-in Sports	200	200	100.00%	-	-	-	64
101-1503-0550-043	Pool tournament	-	-		-	-	-	-
010-1503-0550-045	After School Program	-	(2,200)	-100.00%	2,200	2,200	-	2,017
	Recreation Program Total	26,230	(2,670)	-9.24%	28,900	23,860	5,040	27,053
	Recreation Classes							
010-1503-0551-000	Recreation Classes - Tennis	17,950	-	0.00%	17,950	10,926	7,024	17,657
010-1503-0551-010	Recreation Classes - Other	-	-		-	-	-	-
010-1503-0551-011	Basketball PIT	730	-	0.00%	730	730	-	338
010-1503-0551-012	Build a Pet	-	-		-	-	-	-
010-1503-0551-014	Cartooning	1,430	-	0.00%	1,430	1,713	(283)	1,499
010-1503-0551-016	Driving Education	-	(300)	-100.00%	300	104	196	364
010-1503-0551-017	Guitar	1,500	-	0.00%	1,500	1,811	(311)	1,577
010-1503-0551-018	Keyboarding	330	(270)	-45.00%	600	247	353	545
010-1503-0551-020	Kung Fu - Kids & Adults	5,760	-	0.00%	5,760	5,343	417	7,101
010-1503-0551-021	Painting	980	980	100.00%	-	437	(437)	-

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1503-0551-022	Pottery Class	9,350	-	0.00%	9,350	9,057	293	9,731
010-1503-0551-023	Sandcastle Music Together	-	-		-	-	-	-
010-1503-0551-025	Social Skills	100	100	100.00%	-	42	(42)	-
010-1503-0551-027	Tai Chi Ch'uan	4,500	(1,100)	-19.64%	5,600	3,348	2,253	5,174
010-1503-0551-028	Theater Workshop	-	-		-	-	-	-
010-1503-0551-029	Weight Room	9,000	(2,250)	-20.00%	11,250	6,153	5,097	11,768
010-1503-0551-030	Western Horsemanship	1,500	(200)	-11.76%	1,700	1,305	395	1,260
010-1503-0551-031	Zumba Fitness	-	(1,500)	-100.00%	1,500	387	1,113	1,482
010-1503-0551-032	Ballet	1,000	-	0.00%	1,000	267	734	507
010-1503-0551-034	Fencing	3,250	(350)	-9.72%	3,600	1,879	1,721	3,402
010-1503-0551-035	Gardening	-	-		-	-	-	-
010-1503-0551-037	Photography	-	-		-	-	-	-
010-1503-0551-038	Wilderness	-	(2,780)	-100.00%	2,780	290	2,490	3,359
010-1503-0551-042	Yoga	-	-		-	-	-	-
010-1503-0551-043	Cooking	-	-		-	-	-	-
010-1503-0551-044	Manner Class for Dogs	800	-	0.00%	800	1,326	(526)	1,170
010-1503-0551-045	Adult tap	-	-		-	-	-	-
010-1503-0551-046	Language Class	770	-	0.00%	770	1,240	(470)	1,149
	Recreation Classes Total	58,950	(7,670)	-11.51%	66,620	46,604	20,016	68,083
	Day Camps							
010-1503-0555-100	Contracted Specialty Camps	30,000	-	0.00%	30,000	5,290	24,710	41,445
010-1503-0555-110	Employee Specialty Camps	500	(1,500)	-75.00%	2,000	1,560	440	1,192
010-1503-0555-120	Day Camps & Excursions	15,000	-	0.00%	15,000	9,620	5,380	9,035
	Day Camps Total	45,500	(1,500)	-3.19%	47,000	16,470	30,530	51,672
	Other Expenditures							
010-1503-0126-001	Ceridian Admin Fee	-	-		-	-	-	-
010-1503-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	-	-	78
010-1503-0131-000	Publication of Brochures	34,000	-	0.00%	34,000	22,170	11,830	36,374
010-1503-0138-000	Fingerprinting Costs	-	-		-	-	-	-
010-1503-0141-000	Training & Education	-	(2,500)	-100.00%	2,500	2,679	(179)	1,109
010-1503-0145-000	Office Supplies	500	-	0.00%	500	500	-	615
010-1503-0145-001	Office Supplies	-	-		-	-	-	186
010-1503-0151-000	Vehicle Repair & Maintenance	200	-	0.00%	200	200	-	104
010-1503-0151-317	Equipment Maint & Repair	-	-		-	-	-	206

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1503-0153-000	Vehicle Fuel	1,500	(900)	-37.50%	2,400	2,206	194	2,590
010-1503-0153-000	Auto Mileage Reimbursements	-	-		-	-	-	-
010-1503-0206-000	Audio Video Licensing	1,400	-	0.00%	1,400	1,337	63	1,332
010-1503-0554-000	Facility Use/Field Prep	2,500	-	0.00%	2,500	394	2,106	1,489
	Other Expenditures Total	40,100	(3,400)	-7.82%	43,500	29,487	14,013	44,083
	Transfer Out To Other Funds							
010-1503-0900-033	Trans to Equi Replacement (33)	2,330	350	17.68%	1,980	13,380	(11,400)	1,980
	Transfer Out to Other Funds Total	2,330	350	17.68%	1,980	13,380	(11,400)	1,980
	Recreation Programs Totals	604,680	(69,840)	-10.35%	674,520	561,177	113,343	749,580
	Public Works Department							
	Salaries							
010-1601-0011-000	Salaries - Regular	132,540	3,160	2.44%	129,380	224,683	(95,303)	236,164
010-1601-0014-000	Salaries - lt	2,500	(20)	-0.79%	2,520	3,293	(773)	3,108
010-1601-0015-000	Salaries - Overtime	2,600	1,960	306.25%	640	1,812	(1,172)	463
	Salaries Total	137,640	5,100	3.85%	132,540	229,787	(97,247)	239,734
	Fringe Benefits							
010-1601-0021-001	Pers/retirement	31,710	16,990	115.42%	14,720	28,841	(14,121)	27,444
010-1601-0021-002	Social Security	10,830	2,610	31.75%	8,220	12,855	(4,635)	13,849
010-1601-0021-003	Icma	1,690	(260)	-13.33%	1,950	1,640	310	1,922
010-1601-0021-004	Unemployment	490	10	2.08%	480	529	(49)	635
010-1601-0021-005	Workers Comp Insurance	4,540	(40)	-0.87%	4,580	1,472	3,108	7,371
010-1601-0021-006	Health Insurance	70,810	33,470	89.64%	37,340	36,747	593	31,188
010-1601-0021-007	Life Insurance	270	40	17.39%	230	371	(141)	311
010-1601-0021-008	Disability Insurance	1,160	250	27.47%	910	2,602	(1,692)	4,021
010-1601-0021-009	Dental Insurance	1,980	400	25.32%	1,580	2,164	(584)	1,867
010-1601-0021-011	Vision Insurance	330	60	22.22%	270	361	(91)	306
010-1601-0021-012	Medicare	2,080	160	8.33%	1,920	3,173	(1,253)	3,389
010-1601-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
010-1601-0021-106	Health Insr/ret Emp/pw	-	-		-	-	-	-
	Fringe Benefits Total	125,890	53,690	74.36%	72,200	90,755	(18,555)	92,303

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Contract Services							
010-1601-0147-000	Contrct/Srv/SolidWasteSolutions,I	-	-		-	-	-	700
010-1601-0147-001	General Engineering Services	22,000	-	0.00%	22,000	15,000	7,000	6,713
010-1601-0147-314	Contract Serv / Office Machine	5,000	3,200	177.78%	1,800	578	1,222	656
010-1601-0147-318	Contract Services - ADA Plan	20,000	5,000	33.33%	15,000	15,000	-	577
010-1601-0147-337	Engineer Fees	1,500	(7,500)	-83.33%	9,000	701	8,300	5,819
	Contract Serivces Total	48,500	700	1.46%	47,800	31,278	16,522	14,464
	Utilities							
010-1601-0194-000	Telephone	5,000	(1,790)	-26.36%	6,790	4,402	2,388	4,430
010-1601-0194-360	High-speed Internet Services	2,010	-	0.00%	2,010	2,010	-	-
	Utilities Total	7,010	(1,790)	-20.34%	8,800	6,412	2,388	4,430
	Equipment Maint & Repairs							
010-1601-0151-000	Vehicle Repairs & Maint/PW	12,000	-	0.00%	12,000	15,000	(3,000)	17,237
010-1601-0151-317	Equipment Maint & Repairs	500	-	0.00%	500	500	-	-
010-1601-0151-503	Vehicle Repairs & Maint/Rec	-	-		-	-	-	-
	Equipment Maint & Repairs Total	12,500	-	0.00%	12,500	15,500	(3,000)	17,237
	Other Expenditures							
010-1601-0129-000	Bank & Credit Card Stmt Chgs	100	100	100.00%	-	100	(100)	70
010-1601-0141-000	Departmental Meetings	-	-		-	-	-	-
010-1601-0141-321	Professional / Membership Dues	800	(200)	-20.00%	1,000	1,000	-	792
010-1601-0141-322	Publications	-	-		-	87	(87)	52
010-1601-0141-323	Professional Seminars	-	(750)	-100.00%	750	1,493	(743)	770
010-1601-0141-349	In House Training	-	-		-	-	-	-
010-1601-0142-000	Clothing	10,500	500	5.00%	10,000	10,500	(500)	10,897
010-1601-0143-000	Office Equipment-under $500	-	-		-	-	-	-
010-1601-0144-000	Computer Supplies / R & M	850	350	70.00%	500	809	(309)	361
010-1601-0145-000	Office Supplies	2,100	(460)	-17.97%	2,560	1,754	806	2,539
010-1601-0145-100	Miscellanous Expenditures	-	-		-	1,000	(1,000)	37
010-1601-0145-308	Postage And Shipping Costs	400	-	0.00%	400	754	(354)	87
010-1601-0146-000	General Parts & Supplies	1,000	-	0.00%	1,000	610	390	838
010-1601-0146-311	Water/1st Aid/Kitchen Supplies	1,000	-	0.00%	1,000	1,672	(672)	1,574
010-1601-0153-000	Vehicle Fuel-all Pw Depts	12,500	500	4.17%	12,000	12,735	(735)	15,589
010-1601-0155-005	Auto Mileage Reimbursements	1,800	-	0.00%	1,800	1,800	-	2,741
010-1601-0801-100	Public Tree Project	-	-		-	-	-	-
	Other Expenditures Total	31,050	40	0.13%	31,010	34,313	(3,303)	36,347

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Transfer Out To Other Funds							
010-1601-0900-023	Trnsfr Out To Transit Fund 23	-	-		-	-	-	26,686
010-1601-0900-031	Trnsfr Out To Equip Rpl (31)- AB939	40,910	-	0.00%	40,910	40,910	-	7,000
010-1601-0900-032	Trnsfr Out To Equip Rpl (32)	-	(49,600)	-100.00%	49,600	-	49,600	-
010-1601-0900-033	Trans to Equi Replacement (33) Vehicle	5,000	1,040	26.26%	3,960	28,760	(24,800)	28,760
010-1601-0900-033	Trans to Equi Replacement (33)	5,000	1,040	26.26%	3,960	28,760	(24,800)	28,760
	Transfer Out to Other Funds Total	50,910	(47,520)	-48.28%	98,430	98,430	-	91,206
			-					
	Public Works Department Totals	413,500	10,220	2.53%	403,280	506,476	(103,196)	495,721
					-			
	PW - Parks & Landscaping							
	Salaries							
010-1602-0011-000	Salaries - Regular	200,870	9,920	5.20%	190,950	223,390	(32,440)	155,985
010-1602-0015-000	Salaries - Overtime	-	(490)	-100.00%	490	-	490	-
	Salaries Total	200,870	9,430	4.93%	191,440	223,390	(31,950)	155,985
	Fringe Benefits							
010-1602-0021-001	Pers/retirement	25,550	2,430	10.51%	23,120	28,982	(5,862)	21,732
010-1602-0021-002	Social Security	12,380	510	4.30%	11,870	12,980	(1,110)	8,790
010-1602-0021-003	Icma	2,190	530	31.93%	1,660	2,152	(492)	1,746
010-1602-0021-004	Unemployment	520	(50)	-8.77%	570	828	(258)	351
010-1602-0021-005	Workers Comp Insurance	4,980	(6,480)	-56.54%	11,460	3,683	7,777	10,057
010-1602-0021-006	Health Insurance	21,140	(17,110)	-44.73%	38,250	48,286	(10,036)	35,621
010-1602-0021-007	Life Insurance	290	-	0.00%	290	401	(111)	265
010-1602-0021-008	Disability Insurance	1,340	30	2.29%	1,310	1,310	-	-
010-1602-0021-009	Dental Insurance	2,100	100	5.00%	2,000	2,210	(210)	1,593
010-1602-0021-011	Vision Insurance	350	10	2.94%	340	370	(30)	262
010-1602-0021-012	Medicare	2,550	(230)	-8.27%	2,780	3,112	(332)	2,158
	Fringe Benefits Total	73,390	(20,260)	-21.63%	93,650	104,314	(10,664)	82,574
	Contract Services							
010-1602-0147-150	Contract Services/ Janitorial	18,000	6,000	50.00%	12,000	24,000	(12,000)	25,117
010-1602-0147-200	Contract Services	30,000	21,000	233.33%	9,000	28,000	(19,000)	24,791
010-1602-0147-339	Sarzotti Park Maintenance	-	-		-	-	-	72
010-1602-0147-340	Sarzotti Park Maintenance	4,000	(1,000)	-20.00%	5,000	2,063	2,938	5,701
010-1602-0147-341	Libbey Park Maintenance	15,000	5,000	50.00%	10,000	10,000	-	21,837
010-1602-0147-342	Rotary Park Maintenance	760	-	0.00%	760	1,000	(240)	1,344
010-1602-0147-343	Skate Park Maintenance	1,000	-	0.00%	1,000	1,000	-	464
010-1602-0147-344	Cluff Vista Park Maintenance	3,500	3,000	600.00%	500	500	-	102

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1602-0147-345	Contct Srv/ Demo Garden Maint	5,000	4,500	900.00%	500	500	-	442
010-1602-0147-346	Daly Park Maintenance	-	-		-	-	-	36
010-1602-0147-417	Contract Serv/LB Alarm	2,500	-	0.00%	2,500	2,500	-	2,365
	Contract Services Total	79,760	38,500	93.31%	41,260	69,563	(28,303)	82,271
	Utilities							
010-1602-0191-000	Electricity	55,800	5,800	11.60%	50,000	55,800	(5,800)	42,715
010-1602-0192-000	Natural Gas	250	(250)	-50.00%	500	183	317	262
010-1602-0193-000	Water	35,220	7,220	25.79%	28,000	35,219	(7,219)	24,767
010-1602-0194-000	Telephone	410	10	2.50%	400	400	-	418
010-1602-0196-000	Sewer Service	7,650	250	3.38%	7,400	7,646	(246)	7,291
	Utilities Total	99,330	13,030	15.10%	86,300	99,248	(12,948)	75,452
	Equipment Maint & Repairs							
010-1602-0160-000	Tree Maintenance	10,000	-	0.00%	10,000	10,000	-	22,563
010-1602-0160-010	Contract Arborist	5,000	-	0.00%	5,000	20,000	(15,000)	2,195
	Equipment Maint & Repairs Total	15,000	-	0.00%	15,000	30,000	(15,000)	24,758
	Other Expenditures							
010-1602-0131-000	Legal Advertising/Notices	-	-		-	-	-	460
010-1602-0141-322	Dues & Publications	-	-		-	-	-	170
010-1602-0141-323	Professional Seminars	-	(1,200)	-100.00%	1,200	1,200	-	-
010-1602-0142-000	Clothing	-	-		-	-	-	179
010-1602-0146-310	Parks & landscaping Maint Supplies	2,500	2,200	733.33%	300	1,504	(1,204)	1,311
010-1602-0146-338	Pesticides/fertilizers	-	(1,000)	-100.00%	1,000	1,000	-	1,096
010-1602-0146-339	Help of Ojai Maintenance	-	-		-	-	-	-
010-1602-0146-340	Sarzotti Park Maintenance	7,500	-	0.00%	7,500	6,672	828	6,065
010-1602-0146-341	Libbey Park Maintenance	20,000	5,000	33.33%	15,000	14,000	1,000	16,584
010-1602-0146-342	Rotary Park Maintenance	1,620	-	0.00%	1,620	1,200	420	4,946
010-1602-0146-343	Skate Park Maintenance	1,350	-	0.00%	1,350	2,061	(711)	917
010-1602-0146-344	Cluff Vista Park Maintenance	2,530	-	0.00%	2,530	1,506	1,024	1,463
010-1602-0146-345	L.B.Maint.Cnstr/NotCapitalProj	5,000	-	0.00%	5,000	587	4,413	11,586
010-1602-0146-346	Daly Park Maintenance	400	-	0.00%	400	100	300	20
010-1602-0149-000	Equipment Rental	-	-		-	-	-	859
010-1602-0804-020	Libbey Bowl Bleacher repairs	500	(500)	-50.00%	1,000	1,000	-	1,052
010-1602-0804-022	Libbey Bowl Constr/Public Aart	-	-		-	-	-	-
	Other Expenditures Total	41,400	4,500	12.20%	36,900	30,830	6,070	46,708
	PW - Parks & Landscaping Totals	509,750	45,200	9.73%	464,550	557,345	(92,795)	467,748

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	PW - General Maintenance							
	Salaries							
010-1603-0011-000	Salaries - Regular	74,540	3,500	4.93%	71,040	87,056	(16,016)	107,108
010-1603-0012-000	Salaries - Part-time	-	-		-	219	(219)	-
	Salaries Total	74,540	3,500	4.93%	71,040	87,275	(16,235)	107,108
	Fringe Benefits							
010-1603-0021-001	Pers/retirement	11,590	3,010	35.08%	8,580	11,421	(2,841)	14,370
010-1603-0021-002	Social Security	13,310	8,910	202.50%	4,400	5,011	(611)	6,116
010-1603-0021-003	Icma	880	(420)	-32.31%	1,300	1,064	236	1,201
010-1603-0021-004	Unemployment	190	(20)	-9.52%	210	288	(78)	165
010-1603-0021-005	Workers Comp Insurance	4,980	730	17.18%	4,250	1,366	2,884	3,436
010-1603-0021-006	Health Insurance	7,840	(6,360)	-44.79%	14,200	16,696	(2,496)	21,584
010-1603-0021-007	Life Insurance	110	-	0.00%	110	148	(38)	178
010-1603-0021-008	Disability Insurance	500	10	2.04%	490	490	-	-
010-1603-0021-009	Dental Insurance	780	40	5.41%	740	844	(104)	1,072
010-1603-0021-011	Vision Insurance	130	-	0.00%	130	141	(11)	176
010-1603-0021-012	Medicare	950	(80)	-7.77%	1,030	1,230	(200)	1,500
	Fringe Benefits Total	41,260	5,820	16.42%	35,440	38,700	(3,260)	49,798
	Contract Services							
010-1603-0147-000	Contract Services/ Gen Maint	-	(5,000)	-100.00%	5,000	-	5,000	20,284
010-1603-0147-150	Contract Services/ Janitorial	17,000	(8,000)	-32.00%	25,000	17,000	8,000	16,481
010-1603-0147-200	Contract Services	18,000	3,000	20.00%	15,000	17,000	(2,000)	26,180
010-1603-0147-250	Contract Service-Disaster Cleanup	-	-		-	-	-	-
	Contract Services Total	35,000	(10,000)	-22.22%	45,000	34,000	11,000	62,945
	Utilities							
010-1603-0191-000	Electricity	9,600	1,990	26.15%	7,610	9,566	(1,956)	9,214
010-1603-0192-000	Natural Gas	350	(30)	-7.89%	380	380	-	1,256
010-1603-0193-000	Water	2,200	660	42.86%	1,540	2,170	(630)	1,872
010-1603-0196-000	Sewer Service	4,100	-	0.00%	4,100	4,100	-	4,080
	Utilities Total	16,250	2,620	19.22%	13,630	16,216	(2,586)	16,421
	Equipment Maint & Repairs							
010-1603-0151-000	Vehicle Repairs & Mainenance	-	-		-	85	(85)	27
010-1603-0151-317	Equipment Repairs & Mainten	6,100	6,100	100.00%	-	6,100	(6,100)	7
		6,100	6,100	100.00%	-	6,185	(6,185)	34

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Other Expenditures							
010-1603-0141-000	Professional Seminars	-	-		-	-	-	-
010-1603-0142-000	Clothing	-	-		-	-	-	-
010-1603-0145-000	Office Supplies	130	130	100.00%	-	127	(127)	-
010-1603-0146-310	Gen Maint Parts & Supplies	9,000	5,000	125.00%	4,000	8,498	(4,498)	7,764
010-1603-0146-311	Water/1st Aid/Kitchen Supplies	700	(300)	-30.00%	1,000	600	400	855
010-1603-0146-312	Building Maintenance / PW	12,000	-	0.00%	12,000	12,000	-	10,997
010-1603-0146-313	Building Maintenance/City Hall	8,000	-	0.00%	8,000	7,000	1,000	2,607
010-1603-0146-314	Building Maintenance / Museum	3,000	(500)	-14.29%	3,500	1,200	2,300	1,348
010-1603-0146-315	Building Maintenance / Police	1,500	-	0.00%	1,500	1,000	500	1,878
010-1603-0146-316	Building Maintenance/Rec Dep	5,000	-	0.00%	5,000	8,000	(3,000)	7,212
010-1603-0149-000	Equipment Rental	600	600	100.00%	-	600	(600)	-
010-1603-0899-000	Equipment	-	-		-	-	-	197
	Other Expenditures Total	39,930	4,930	14.09%	35,000	39,025	(4,025)	32,860
	PW - General Maintenance Totals	213,080	12,970	6.48%	200,110	221,402	(21,292)	269,166
	PW - Street Maintenance							
	Salaries							
010-1604-0011-000	Salaries - Regular	156,010	7,320	4.92%	148,690	93,084	55,606	101,381
010-1604-0012-000	Salaries - Part-time	58,920	13,130	28.67%	45,790	64,521	(18,731)	56,793
010-1604-0015-000	Salaries - Overtime	400	20	5.26%	380	380	-	2,715
	Salaries Totals	215,330	20,470	10.50%	194,860	157,984	36,876	160,888
	Fringe Benefits							
010-1604-0021-001	Pers/retirement	21,120	(1,310)	-5.84%	22,430	16,025	6,405	16,799
010-1604-0021-002	Social Security	13,290	1,210	10.02%	12,080	9,344	2,736	9,342
010-1604-0021-003	Icma	550	(420)	-43.30%	970	866	104	992
010-1604-0021-004	Unemployment	590	(40)	-6.35%	630	542	88	520
010-1604-0021-005	Workers Comp Insurance	4,790	(8,160)	-63.01%	12,950	4,163	8,788	8,057
010-1604-0021-006	Health Insurance	16,460	(13,330)	-44.75%	29,790	18,612	11,178	22,711
010-1604-0021-007	Life Insurance	330	-	0.00%	330	154	176	168
010-1604-0021-008	Disability Insurance	1,040	20	1.96%	1,020	1,020	-	-
010-1604-0021-009	Dental Insurance	2,410	120	5.24%	2,290	824	1,466	1,012
010-1604-0021-011	Vision Insurance	400	10	2.56%	390	138	252	166
010-1604-0021-012	Medicare	2,850	20	0.71%	2,830	2,233	597	2,263
	Fringe Benefits Total	63,830	(21,880)	-25.53%	85,710	53,919	31,791	62,030

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Contract Services							
010-1604-0147-000	Contract Services/Gen.St.Maint	7,000	-	0.00%	7,000	7,000	-	35,710
010-1604-0147-001	Contract Services / USA	-	-		-	-	-	-
010-1604-0147-200	Contract Services	40,000	-	0.00%	40,000	37,189	2,811	43,851
010-1604-0147-316	Contract Srv / Street Sign	-	(1,200)	-100.00%	1,200	1,200	-	415
010-1604-0147-337	Contract Service/Engineer Fees	-	(18,000)	-100.00%	18,000	3,500	14,500	18,263
010-1604-0147-340	Contract Serv / St. Striping	-	-		-	-	-	-
010-1604-0147-341	Contract Serv / Street Mainten	-	-		-	18,801	(18,801)	-
010-1604-0147-400	Contrct Svc/SpeedZone Survey	-	(8,000)	-100.00%	8,000	-	8,000	-
	Contract Services Total	47,000	(27,200)	-36.66%	74,200	67,690	6,510	98,240
	Equipment Maint & Repairs							
010-1604-0146-400	Street Lights Repair & Maint	-	(1,500)	-100.00%	1,500	-	1,500	-
010-1604-0151-000	Vehicle Repairs & Maintenance	-	-		-	-	-	-
010-1604-0151-317	Equipment Maint & Repairs	-	-		-	-	-	-
010-1604-0160-000	St Tree Maint/Not Inc Cltran	-	-		-	7,150	(7,150)	36,508
010-1604-0160-001	Street Tree Report	5,150	150	3.00%	5,000	5,000	-	2,855
010-1604-0160-002	Contract Serv / St Tree Maint	30,000	-	0.00%	30,000	30,000	-	8,370
	Tree Maintenance Total	35,150	(1,350)	-3.70%	36,500	42,150	(5,650)	47,733
	Other Expenditures							
010-1604-0145-308	Ups/fedex/ Postage	-	-		-	-	-	-
010-1604-0146-000	St. Maint. Parts & Supplies	25,000	-	0.00%	25,000	25,000	-	23,167
010-1604-0149-000	Equipment Rental	200	200	100.00%	-	200	(200)	336
010-1604-0825-100	Street Projects	-	-		-	-	-	231
010-1604-0900-031	Misc Street Signs	-	-		-	8,000	(8,000)	7,516
	Other Expenditures Total	25,200	200	0.80%	25,000	33,200	(8,200)	31,251
	Transfer Out To Other Funds							
010-1604-0900-031	Trnsfr Out To Equip Rpl (31)-Pirie	75,000	75,000	100.00%	-	295,169	(295,169)	75,289
	Transfer Out To Other Funds Total	75,000	75,000	100.00%	-	295,169	(295,169)	75,289
	PW - Street Maintenance Totals	461,510	45,240	10.87%	416,270	650,112	(233,842)	475,431

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	PW - Special Events							
	Salaries							
010-1605-0011-000	Salaries - Regular	14,740	700	4.99%	14,040	6,125	7,915	15,405
	Salaries Total	14,740	700	4.99%	14,040	6,125	7,915	15,405
	Fringe Benefits							
010-1605-0021-001	Pers/retirement	1,930	230	13.53%	1,700	853	847	2,201
010-1605-0021-002	Social Security	910	40	4.60%	870	338	532	831
010-1605-0021-003	Icma	10	(190)	-95.00%	200	40	160	199
010-1605-0021-004	Unemployment	40	-	0.00%	40	9	31	2
010-1605-0021-005	Workers Comp Insurance	370	(470)	-55.95%	840	270	570	637
010-1605-0021-006	Health Insurance	1,550	(1,260)	-44.84%	2,810	1,329	1,481	3,903
010-1605-0021-007	Life Insurance	20	-	0.00%	20	10	10	28
010-1605-0021-008	Disability Insurance	100	-	0.00%	100	100	-	-
010-1605-0021-009	Dental Insurance	150	-	0.00%	150	58	92	169
010-1605-0021-011	Vision Insurance	30	-	0.00%	30	10	20	28
010-1605-0021-012	Medicare	190	(10)	-5.00%	200	85	115	211
	Fringe Benefits Total	5,300	(1,660)	-23.85%	6,960	3,101	3,859	8,208
	Contract Services							
010-1605-0147-200	Contract Services	2,500	-	0.00%	2,500	1,888	612	6,870
	Contract Services Total	2,500	-	0.00%	2,500	1,888	612	6,870
	PW - Special Events Totals	22,540	(960)	-4.09%	23,500	11,114	12,386	30,483
	PW - NPDES Expenditures							
	Salaries							
010-1701-0011-000	Salaries - Regular	15,270	570	3.88%	14,700	9,520	5,180	14,659
010-1701-0012-000	Salaries - Part-time	-	-		-	-	-	-
010-1701-0015-000	Salaries - Overtime	200	160	400.00%	40	151	(111)	-
	Salaries Total	15,470	730	4.95%	14,740	9,671	5,069	14,659
	Fringe Benefits							
010-1701-0021-001	Pers/retirement	2,270	490	27.53%	1,780	1,072	708	2,098
010-1701-0021-002	Social Security	950	40	4.40%	910	550	360	733
010-1701-0021-003	Icma	60	(190)	-76.00%	250	56	194	172
010-1701-0021-004	Unemployment	40	-	0.00%	40	3	37	7
010-1701-0021-005	Workers Comp Insurance	380	(500)	-56.82%	880	283	597	871
010-1701-0021-006	Health Insurance	1,630	(1,320)	-44.75%	2,950	1,623	1,327	4,023

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1701-0021-007	Life Insurance	20	-	0.00%	20	18	2	29
010-1701-0021-008	Disability Insurance	100	-	0.00%	100	100	-	-
010-1701-0021-009	Dental Insurance	160	10	6.67%	150	68	82	179
010-1701-0021-011	Vision Insurance	30	-	0.00%	30	12	18	30
010-1701-0021-012	Medicare	200	(10)	-4.76%	210	135	75	203
	Fringe Benefits Total	5,840	(1,480)	-20.22%	7,320	3,921	3,399	8,344
	Contract Services							
010-1701-0147-000	Contract Services	2,800	800	40.00%	2,000	2,800	(800)	2,301
010-1701-0147-200	Contract Services	20,000	-	0.00%	20,000	22,000	(2,000)	21,203
010-1701-0147-300	Contract Serv/VC Strm WrtrMgmt	2,000	-	0.00%	2,000	2,000	-	2,000
010-1701-0147-310	CntrctSrv/VenturaRiverAlgeTMDL	12,000	-	0.00%	12,000	12,000	-	13,838
010-1701-0147-315	Storm Drain Maintenance	10,000	-	0.00%	10,000	10,000	-	5,131
010-1701-0147-337	Contract Service/Engineer Fees	-	-		-	-	-	-
010-1701-0147-338	Ceqa Filing Fees To County	8,000	-	0.00%	8,000	7,500	500	7,092
010-1701-0147-450	Contract Serv/New Flood Maps	-	(8,000)	-100.00%	8,000	8,000	-	-
	Contract Services Total	54,800	(7,200)	-11.61%	62,000	64,300	(2,300)	51,565
	Other Expenditures							
010-1701-0146-000	NPDS Related Supplies&Material	1,000	-	0.00%	1,000	-	1,000	223
010-1701-0149-000	Equipment Rental	-	(1,500)	-100.00%	1,500	-	1,500	965
	Other Expenditures Total	1,000	(1,500)	-60.00%	2,500	-	2,500	1,188
	PW - NPDES Totals	77,110	(9,450)	-10.92%	86,560	77,892	8,668	75,756
	PW - AB939 Expenditures							
	Salaries							
010-1702-0012-000	Salaries - Part-time	650	30	4.84%	620	620	-	-
	Salaries Total	650	30	4.84%	620	620	-	-
	Fringe Benefits							
010-1702-0021-001	PERS	-	(80)	-100.00%	80	80	-	-
010-1702-0021-002	Social Security	40	-	0.00%	40	40	-	0
010-1702-0021-005	Workers Comp Insurance	20	(20)	-50.00%	40	13	27	32
010-1702-0021-006	Icma	70	(50)	-41.67%	120	120	-	-

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1702-0021-009	Dental Insurance	10	-	0.00%	10	10	-	-
010-1702-0021-012	Medicare	10	-	0.00%	10	10	-	1
	Fringe Benefits Total	150	(150)	-50.00%	300	273	27	34
	Contract Services							
010-1702-0147-000	CntrctSrv/SolidWasteSolution,I	15,000	1,000	7.14%	14,000	15,000	(1,000)	15,539
010-1702-0147-005	CntrctSrv/CountyOfVentura/HHW	12,000	3,000	33.33%	9,000	12,000	(3,000)	10,101
010-1702-0147-345	Cntrct Srv/Demo Garden Maint	-	-		-	-	-	-
	Contract Services Total	27,000	4,000	17.39%	23,000	27,000	(4,000)	25,640
	Utilities							
010-1702-0191-000	Electricity	300	-	0.00%	300	300	-	243
010-1702-0193-000	Water	800	-	0.00%	800	800	-	361
	Utilities Total	1,100	-	0.00%	1,100	1,100	-	604
	Other Expenditures							
010-1702-0131-000	Legal Advertising/Notices	500	-	0.00%	500	500	-	-
010-1702-0146-345	Demo Garden Maintenance	-	-		-	-	-	-
	Other Material & Supplies Total	500	-	0.00%	500	500	-	-
	PW - AB939 Totals	29,400	3,880	15.20%	25,520	29,493	(3,973)	26,278
	PW - CalTran Contract Exp							
	Salaries							
010-1703-0011-000	Salaries - Regular	3,470	160	4.83%	3,310	5,917	(2,607)	10,896
	Salaries Total	3,470	160	4.83%	3,310	5,917	(2,607)	10,896
	Fringe Benefits							
010-1703-0021-001	Pers/retirement	760	360	90.00%	400	752	(352)	1,448
010-1703-0021-002	Social Security	210	-	0.00%	210	342	(132)	628
010-1703-0021-003	Icma	110	-	0.00%	110	13	97	100
010-1703-0021-004	Unemployment	10	-	0.00%	10	46	(36)	73
010-1703-0021-005	Workers Comp Insurance	90	(110)	-55.00%	200	65	135	178
010-1703-0021-006	Health Insurance	370	(290)	-43.94%	660	1,500	(840)	3,110
010-1703-0021-007	Life Insurance	10	-	0.00%	10	14	(4)	22
010-1703-0021-008	Disability Insurance	20	-	0.00%	20	20	-	-
010-1703-0021-009	Dental Insurance	40	-	0.00%	40	62	(22)	135

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1703-0021-011	Vision Insurance	10	-	0.00%	10	10	(0)	22
010-1703-0021-012	Medicare	40	(10)	-20.00%	50	80	(30)	147
	Fringe Benefits Total	1,670	(50)	-2.91%	1,720	2,904	(1,184)	5,863
	Contract Services							
010-1703-0147-000	Contract Services	-	(8,000)	-100.00%	8,000	8,000	-	5,431
010-1703-0147-200	Contract Services	2,000	-	0.00%	2,000	3,400	(1,400)	6,903
010-1703-0147-315	ContractServices/LndscpnpHaney	12,000	2,000	20.00%	10,000	14,079	(4,079)	7,818
	Contract Services Total	14,000	(6,000)	-30.00%	20,000	25,479	(5,479)	20,151
	Other Expenditures							
010-1703-0145-308	Postage And Shipping Costs	40	40	100.00%	-	35	(35)	-
010-1703-0146-000	CalTran Maint Parts & Supplies	1,000	(11,500)	-92.00%	12,500	1,500	11,000	8,591
010-1703-0146-338	Pesticides/fertilizers	100	-	0.00%	100	100	-	-
010-1703-0149-000	Equipment Rental	-	-		-	-	-	7,140
010-1703-0160-000	Tree Maintenance	6,500	(33,500)	-83.75%	40,000	40,000	-	41,642
	Other Expenditures Total	7,640	(44,960)	-85.48%	52,600	41,635	10,965	57,373
	PW - CalTran Contract Totals	26,780	(50,850)	-65.50%	77,630	75,935	1,695	94,283
	Other Material & Supplies							
010-1704-0146-000	Pesticides/fertilizers	500	500	100.00%	-	-	-	-
010-1704-0146-338	Pesticides/fertilizers	100	100	100.00%	-	-	-	-
	Other Material & Supplies	600	600	100.00%	-	-	-	-
	Contract Services							
010-1704-0147-000	Contract Services	5,000	5,000	100.00%	-	-	-	-
010-1704-0147-200	Contract Services	2,000	2,000	100.00%	-	-	-	-
010-1704-0147-315	Contract Services/Landscaping	12,000	12,000	100.00%	-	-	-	-
	Contract Services	19,000	19,000	100.00%	-	-	-	-
	Tree Maintenance							
010-1704-0160-000	Tree Maintenance	24,400	24,400	100.00%	-	-	-	-
	Tree Maintenance	24,400	24,400	100.00%	-	-	-	-
1704	**PW - CalTran SR150 Contract Exp**	43,400	43,400	100.00%	-	-	-	-
1704	**PW - CalTran Contract Exp SR150**	44,000	44,000	100.00%	-	-	-	-

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	PW - IT Department							
	Salaries							
010-1801-0014-000	Salaries - It	56,700	9,980	21.36%	46,720	49,408	(2,688)	43,237
	Salaries Total	56,700	9,980	21.36%	46,720	49,408	(2,688)	43,237
	Fringe Benefits							
010-1801-0021-001	Pers/retirement	10,590	4,440	72.20%	6,150	7,200	(1,050)	6,324
010-1801-0021-002	Social Security	3,520	620	21.38%	2,900	3,063	(163)	2,685
010-1801-0021-003	Icma	1,320	100	8.20%	1,220	1,414	(194)	1,234
010-1801-0021-004	Unemployment	130	20	18.18%	110	110	0	107
010-1801-0021-005	Workers Comp Insurance	880	(3,230)	-78.59%	4,110	1,321	2,789	3,274
010-1801-0021-006	Health Insurance	5,840	740	14.51%	5,100	5,678	(578)	5,347
010-1801-0021-007	Life Insurance	70	10	16.67%	60	71	(11)	59
010-1801-0021-008	Disability Insurance	390	70	21.88%	320	370	(50)	535
010-1801-0021-009	Dental Insurance	510	100	24.39%	410	423	(13)	355
010-1801-0021-011	Vision Insurance	90	20	28.57%	70	71	(1)	58
010-1801-0021-012	Medicare	820	140	20.59%	680	716	(36)	628
	Fringe Benefits Total	24,160	3,030	14.34%	21,130	20,437	693	20,606
	Contract Services							
010-1801-0147-317	Contract Serv/ Alarm	9,000	-	0.00%	9,000	9,000	-	99
010-1801-0147-417	Contract Serv/ Alarm	900	100	12.50%	800	900	(100)	600
	Contract Serivces Total	9,900	100	1.02%	9,800	9,900	(100)	699
	Utilities							
010-1801-0194-000	Telephone	750	30	4.17%	720	400	320	742
010-1801-0194-360	High Speed Internet Services	2,500	2,150	614.29%	350	350	-	-
	Utilities Total	3,250	2,180	203.74%	1,070	750	320	742
	Other Expenditures							
010-1801-0141-000	Training & Education	-	-		-	-	-	-
010-1801-0144-000	Computer Supplies / R & M	3,000	-	0.00%	3,000	3,000	-	1,040
010-1801-0144-001	Computer Upgrade for GI System	100	100	100.00%	-	54	(54)	-
010-1801-0145-000	Office Supplies	150	-	0.00%	150	150	-	84
010-1801-0145-100	Office Supplies	-	-		-	-	-	44

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
010-1801-0145-308	Ups/Fedex/Postage	-	-		-	-	-	12
010-1801-0195-000	Web Site Licenses & Maint	1,200	-	0.00%	1,200	1,169	32	3,447
010-1801-0899-002	PEG Equipment	500	500	100.00%	-	469	(469)	2,612
	Other Expenditures Total	4,950	600	13.79%	4,350	4,841	(491)	7,239
	Transfers							
010-1801-0900-033	Trans to Equip Replacement (33) Veh	350	(1,650)	-82.50%	2,000	2,000	-	2,000
	Transfers Total	350	(1,650)	-82.50%	2,000	2,000	-	2,000
	PW - IT Department Totals	99,310	14,240	16.74%	85,070	87,336	(2,266)	74,523
	Total General Fund (10) Expenditures	10,758,600	(92,020)	-0.85%	10,850,620	11,115,197	(261,577)	10,816,988
	Revenues over/ (Under) Expenditures	$ -	$ 52,720	-100.00%	$ (52,720)	$ (1,195,189)	$ (1,139,469)	$ 216,005

Libbey Bowl Maintenance Fund

Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	REVENUES							
	Use of Money / Property							
011-9304-1033-100	Libbey Bowl Ticket Surcharge	$ 28,000	(120)	-0.43%	$ 28,120	$ 16,080	$ (12,040)	$ 28,116
	Use of Money/Property Total	28,000	(120)	-0.43%	28,120	16,080	(12,040)	28,116
	Total Revenues - Fund 11	28,000	(120)	-0.43%	28,120	16,080	(12,040)	28,116
			-					
	EXPENDITURES							
	Libbey Bowl Maintenance Fund							
	Transfers							
011-1104-0900-031	Transfer To Cap Proj Fund 31	-	(20,000)	-100.00%	20,000	9,174	10,826	-
011-1104-0900-033	Transfer To Equip Replace Fund 33	-	-		-	-	-	12,582
	Tranfer Out to Other Funds Total	-	(20,000)	-100.00%	20,000	9,174	10,826	12,582
	Libbey Bowl Maintenance Fund	-	(20,000)	-100.00%	20,000	9,174	10,826	12,582
	Total Expenditures - Fund 11	-	(20,000)	-100.00%	20,000	9,174	10,826	12,582
	Revenues over/ (Under) Expenditures	$ 28,000	$ 19,880	244.83%	$ 8,120	$ 6,906	$ (1,214)	$ 15,533

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Measure C - 5% Transient Occupancy Tax Fund							
	REVENUES							
	Transient Occupancy Tax							
012-9301-1027-004	TOT Measure C 5%	$ 1,578,500	1,578,500	100.00%	$ -	$ -	$ -	$ -
	Transient Occupancy Tax Total	1,578,500	1,578,500	100.00%	-	-	-	-
	Misc Receipts & Refunds							
012-9307-1044-999	*BUDGETED USE OF FUND BALANCE*	-	-		-	-	-	-
	Misc Receipts & Refunds Total	-	-		-	-	-	-
	Total Revenues - Fund 12	1,578,500	1,578,500	100.00%	-	-	-	-
			-					
	EXPENDITURES							
various accounts	Tree Maintenance	32,500	32,500	100.00%	-	-	-	-
012-1603-0146-313	Building Maintenance/City Hall	20,000	20,000	100.00%	-	-	-	-
012-1604-0147-341	Contract Serv / Street Mainten	20,000	20,000	100.00%	-	-	-	-
012-1604-0160-002	Contract Serv / St Tree Maint	70,000	70,000	100.00%	-	-	-	-
012-1604-0808-100	Misc Street Signs	8,000	8,000	100.00%	-	-	-	-
various accounts	Transfers to Other Funds	1,339,500	1,339,500	100.00%				
	Total Expenditures - Fund 12	1,490,000	1,490,000	100.00%	-	-	-	-
	Revenues over/ (Under) Expenditures	$ 88,500	$ 88,500	100.00%	$ -	$ -	$ -	$ -

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
		Proposed Budget			Prior & Current Year Information			
	Gas Tax Fund /St. Improvment							
	REVENUES							
	Tax Revenues							
022-9301-1082-000	Highway User Tax - 2103	$ 65,640	(500)	-0.76%	$ 66,140	$ 64,000	$ (2,140)	$ 25,654
022-9301-1084-000	Highway User Tax 2105	41,180	(1,470)	-3.45%	42,650	42,700	50	42,132
022-9301-1085-000	Highway User Tax - 2106	31,360	(950)	-2.94%	32,310	32,000	(310)	32,245
022-9301-1086-000	Highway User Tax - 2107	49,540	(6,160)	-11.06%	55,700	53,000	(2,700)	52,985
022-9301-1087-000	Highway User Tax - 2107.5	2,000	-	0.00%	2,000	2,000	-	2,000
022-9301-1088-000	HUTA-Road Maint Rehab	133,520	7,320	5.80%	126,200	126,000	(200)	128,889
022-9301-1089-000	HUTA - State Loan Repayment	-	(8,660)	-100.00%	8,660	8,660	-	8,660
	Tax Revenues Total	323,240	(10,420)	-3.12%	333,660	328,360	(5,300)	292,564
	Use of Money / Property							
022-9304-1033-000	Interest Income	-	-		-	-	-	5,142
	Use of Money /Property Total	-	-		-	-	-	5,142
	Total Revenues - Fund 22	323,240	(10,420)	-3.12%	333,660	328,360	(5,300)	297,706
	EXPENDITURES							
	PW - Street Maintenance							
	Transfers							
022-1604-0900-010	Transfer To General Fund 10	-	-		-	-	-	-
022-1604-0900-031	Transfer To General Fund 31	120,000	(579,000)	-82.83%	699,000	699,000	-	59,532
	Transfer Out to Other Funds Total	120,000	(579,000)	-82.83%	699,000	699,000	-	59,532
	PW - Street Maintenance Totals	120,000	(579,000)	-82.83%	699,000	699,000	-	59,532
	Total Expenditures - Fund 22	120,000	(579,000)	-82.83%	699,000	699,000	-	59,532
Revenues over/ (Under) Expenditures		$ 203,240	$ 568,580	-155.63%	$ (365,340)	$ (370,640)	$ (5,300)	$ 238,174

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	Proposed Budget: $ Change From PY Budget	Proposed Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Prior & Current Year Information: Projected Actual FY 19-20	Prior & Current Year Information: Projected Variance FY 19-20	Prior & Current Year Information: Actual FY 18-19
	Transit TDA ART8 (99400C) Fund							
	REVENUES							
	Transfers							
023-9000-0900-024	Transfer-in/Cap Rpl Fund (024)	$ -	-		$ -	$ -	$ -	$ 195,000
	Transfer in from Other Funds Total	-	-		-	-	-	195,000
	Tax Revenues							
023-9301-1092-000	Article 8c - Transit Funds	-	-		-	-	-	-
	Tax Revenues Total	-	-		-	-	-	-
	Use of Money / Property							
023-9304-1033-000	Interest Income	100	100	100.00%	-	160	160	160
023-9304-1033-002	Interest Income-PROP	25	25	100.00%	-	25	(25)	25
023-9304-1033-004	Interest Income-TDA 4	600	600	100.00%	-	600	600	1,280
	Total Use of Money / Property	725	725	100.00%	-	785	735	1,465
	Revenue From Other Agencies							
	Prop 1B Streets & Roads							
023-9305-1014-000	Prop 1B / Security Grant	-	-		-	-	-	3,093
023-9305-1014-010	Gold Coast Transit Grant	165,000	(35,000)	-17.50%	200,000	158,004	(41,996)	184,000
	Prop 1B Streets & Roads Total	165,000	(35,000)	-17.50%	200,000	158,004	(41,996)	187,093
	Other Revenues							
023-9305-1043-100	Caltrans DRMT Trolley Grant	-	-		-	-	-	291,536
	Other Revenues Total	-	-		-	-	-	291,536
	FTA Section 5311 Grant							
023-9305-1110-000	Fta-section 5311 Operational	430,370	62,580	17.02%	367,790	404,143	36,353	378,080
	FTA Section 5311 Grant Total	430,370	62,580	17.02%	367,790	404,143	36,353	378,080
	Co Transportation Subsidy							
023-9305-1112-000	Co Transportation Subsidy	200,000	(10,000)	-4.76%	210,000	140,499	(69,501)	199,702
	Co Transportation Subsidy Total	200,000	(10,000)	-4.76%	210,000	140,499	(69,501)	199,702
	Total Revenue From Other Agencies	795,370	17,580	2.26%	777,790	702,646	(75,144)	1,056,411.33

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Charges For Current Services							
	Trolley Fare Box Revenue							
023-9306-1090-121	Trolley Fare Box Revenue	77,060	(4,940)	-6.02%	82,000	59,930	(22,070)	74,835
023-9306-1090-123	Trolley Advertising	40,000	12,000	42.86%	28,000	37,780	9,780	23,992
023-9306-1090-125	TrolleyFareBox/OjaiValleyInn	12,240	5,740	88.31%	6,500	12,000	5,500	12,000
	Trolley Fare Box Revenue Total	129,300	12,800	10.99%	116,500	109,710	(6,790)	110,827
	Charges For Current Services	129,300	12,800	10.99%	116,500	109,710	(6,790)	110,827
	Other Revenues							
	Misc Refunds & Receipts							
023-9307-1044-000	Misc Refunds & Receipts	-	-		-	-	-	689
023-9307-1044-030	**Cash Over/short**	-	-		-	(5)	5	9
023-9307-1044-130	**Proceeds From Sale Of Assets**	-	-		-	-	-	11,850
023-9307-1044-999	Budgeted Use of Fund Balance	-	-		-	-	-	-
023-9307-1045-010	**Transfer-in/Gen Fund (10)**	-	-		-	-	-	26,686
	Misc Refunds & Receipts Total	-	-		-	(5)	5	39,234
	Total Other Revenues	-	-		-	(5)	5	39,234
	Total Revenues - Fund 23	925,395	31,105	3.48%	894,290	813,136	(81,194)	1,402,937
	EXPENSES							
	Transportation Fund							
	Salaries							
023-1206-0011-000	Salaries - Regular	130,000	(14,820)	-10.23%	144,820	121,000	23,820	106,977
023-1206-0012-000	Salaries - Part-time	187,000	4,700	2.58%	182,300	155,000	27,300	173,360
023-1206-0015-000	Salaries - Overtime	8,000	3,340	71.67%	4,660	8,000	(3,340)	7,799
	Salaries Total	325,000	(6,780)	-2.04%	331,780	284,000	47,780	288,868
	Fringe Benefits							
023-1206-0021-001	Pers/retirement	29,100	13,650	88.35%	15,450	13,000	2,450	(30,017)
023-1206-0021-002	Social Security	19,600	(970)	-4.72%	20,570	19,500	1,070	17,705
023-1206-0021-003	Icma	1,500	500	50.00%	1,000	1,500	(500)	921
023-1206-0021-004	Unemployment	2,700	30	1.12%	2,670	2,670	-	2,610
023-1206-0021-005	Workers Comp Insurance	4,400	(1,210)	-21.57%	5,610	5,610	-	4,372
023-1206-0021-006	Health Insurance	18,000	(5,710)	-24.08%	23,710	20,000	3,710	18,838
023-1206-0021-007	Life Insurance	220	-	0.00%	220	220	-	196
023-1206-0021-008	Disability Insurance	990	-	0.00%	990	990	-	816

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
023-1206-0021-009	Dental Insurance	1,600	60	3.90%	1,540	1,540	-	1,241
023-1206-0021-011	Vision Insurance	270	10	3.85%	260	260	-	202
023-1206-0021-012	Medicare	5,800	990	20.58%	4,810	4,810	-	4,141
023-1206-0021-016	PERS Unfunded Liability	21,000	(13,120)	-38.45%	34,120	20,000	14,120	20,407
023-1206-0021-106	Health Insr/ret Emp/rec	6,900	-	0.00%	6,900	6,900	-	(27,804)
	Fringe Benefits Total	112,080	(5,770)	-4.90%	117,850	97,000	20,850	13,628
	Office & Computer Supplies							
023-1206-0144-000	Computer Supplies/ R&M	-	-		-	-	-	-
023-1206-0145-000	Office Supplies	550	(100)	-15.38%	650	650	-	318
023-1206-0145-308	Ups/fedex/postage	80	70	700.00%	10	75	(65)	148
023-1206-0146-000	Transit Parts & Supplies	5,110	(1,090)	-17.58%	6,200	6,200	-	5,556
023-1206-0146-311	Water/1st Aid/Kitchen Supplies	700	-	0.00%	700	700	-	698
	Office & Computer Supplies Total	6,440	(1,120)	-14.81%	7,560	7,625	(65)	6,720
	HR & Other Admin Expenditures							
023-1206-0131-000	Advertising	28,480	19,980	235.06%	8,500	18,000	(9,500)	5,040
023-1206-0138-000	Fingerprinting Costs	-	-		-	-	-	-
023-1206-0142-000	Clothing Allowance	1,250	1,180	1685.71%	70	1,000	(930)	44
	HR & Other Admin Exp Total	29,730	21,160	246.91%	8,570	19,000	(10,430)	5,084
	Telephone							
023-1206-0194-000	Telephone	1,400	-	0.00%	1,400	1,400	-	106
023-1206-0194-360	High-speed Internet Services	800	90	12.68%	710	710	-	-
	Telephone Total	2,200	90	4.27%	2,110	2,110	-	106
	Contract Services							
023-1206-0147-000	Professional & Contractural	2,100	(70)	-3.23%	2,170	3,200	(1,030)	3,889
023-1206-0147-301	Contract Services / Audit	-	-		-	-	-	-
023-1206-0147-314	Contract Serv/Office Machine	450	270	150.00%	180	450	(270)	219
023-1206-0147-316	Contract Svr- Medical	980	380	63.33%	600	700	(100)	1,109
023-1206-0147-356	Website/Ojaitrolley	20	-	0.00%	20	-	20	-
023-1206-0152-000	Contract Vehicle Maintenance	15,000	(16,710)	-52.70%	31,710	20,000	11,710	19,587
	Contract Services Total	18,550	(16,130)	-46.51%	34,680	24,350	10,330	24,803
	Insurance							
023-1206-0126-000	General Liab Insurance	19,000	-	0.00%	19,000	19,000	-	18,970
	Insurance Total	19,000	-	0.00%	19,000	19,000	-	18,970

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Other Admin Expenses							
023-1206-0141-000	Training & Education	1,200	(1,280)	-51.61%	2,480	1,171	1,309	1,591
023-1206-0141-321	Professional / Membership Dues	550	-	0.00%	550	640	(90)	596
	Other Admin Expenses Total	1,750	(1,280)	-42.24%	3,030	1,811	1,219	2,188
	Auto & Transportation Costs							
023-1206-0151-317	Vehicle Parts & Supplies	16,000	(9,970)	-38.39%	25,970	15,000	10,970	22,446
023-1206-0151-318	Vehicle Oil & Lubicants	700	(10)	-1.41%	710	850	(140)	1,565
023-1206-0151-319	Tires	10,000	8,020	405.05%	1,980	4,200	(2,220)	5,690
023-1206-0153-000	Vehicle Fuel	40,000	(4,470)	-10.05%	44,470	35,000	9,470	48,067
023-1206-0155-005	Auto Mileage Reimbursements	500	-	0.00%	500	500	-	207
023-1206-0156-000	Vehicle Replacement Assessment	-	-		-	-	-	-
	Auto & Trans Costs Total	67,200	(6,430)	-8.73%	73,630	55,550	18,080	77,976
	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	169,300	40,750	31.70%	128,550	128,550	-	184,240
	Grant Expenses Total	217,300	40,750	23.08%	176,550	176,550	-	232,240
	Other Expenses							
023-1206-0119-000	Interest Expense	1,200	-	0.00%	1,200	1,200	-	9,599
	Other Expenses Total	1,200	-	0.00%	1,200	1,200	-	9,599
	Depreciation							
023-1206-0350-000	Land Imprvmnt Depr Exp	22,650	-	0.00%	22,650	22,650	-	45,387
023-1206-0350-001	Equip & Machinery Depr Exp	25,100	-	0.00%	25,100	25,100	-	19,090
023-1206-0350-002	Vehicle Depreciation Exp	70,000	-	0.00%	70,000	70,000	-	137,951
	Depreciation Expenditures Total	117,750	-	0.00%	117,750	117,750	-	202,428
	Capital Purchases							
023-1206-0828-001	Trolley Security Gate	-	-		-	-	-	-
023-1206-0899-001	Trolley Purchase	-	-		-	-	-	(18,380)
	Equipment Total	-	-		-	-	-	(18,380)

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
		Proposed Budget			**Prior & Current Year Information**			
	Transfers							
023-1206-0900-033	Trans to Equi Replacement (33) tech	1,330	(2,270)	-63.06%	3,600	3,600	-	2,310
023-1206-0900-033	Trans to Equi Replacement (33) veh	1,330	(2,270)	-63.06%	3,600	3,600	-	2,310
	Transfer Out To Other Funds Total	2,660	(4,540)	-63.06%	7,200	7,200	-	7,713
	Total Expenses - Fund 23	920,860	19,950	2.21%	900,910	813,146	87,764	871,941.30
Revenues over/ (Under) Expenditures		$ 4,535	$ 11,155	-168.50%	$ (6,620)	$ (10)	$ 6,570	$ 530,996
	Transit Capital Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income							
024-9304-1033-000	Interest Income	$ -	$ -		$ -	$ -	$ -	$ 5,330
024-9304-1033-001	Interest Income - Prob 1B	-	-		-	-	-	$ 1,624
	Interest Income Total	-	-		-	-	-	6,954
	Total Use of Money / Property	-	-		-	-	-	6,954
	TDA Artc Cap GCTD							
	Equipment Replacement							
024-9305-1014-001	1B Transit Fnds /Deferred	25,000	25,000	100.00%	-	-	-	195,000
024-9305-1014-010	TDA Art4 CAP GCTD-Def Rev	-	-		-	-	-	-
	Equipment Replacement Total	25,000	25,000	100.00%	-	-	-	195,000
	Total Other Revenues	25,000	25,000	100.00%	-	-	-	195,000
	Transfer Out To Other Funds							
024-9307-1045-023	Transfer in/Transit Fund (023)	-	-		-	-	-	-
024-9307-1080-000	Equipment Replacement- Cap transfer	-	-		-	-	-	-
	Transfer Totals	-	-		-	-	-	-
	Total Other Revenues	-	-		-	-	-	-
	Total Revenues - Fund 24	25,000	25,000	100.00%	-	-	-	201,954

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	EXPENDITURES							
	Transfer Out To Other Funds							
024-1206-0900-023	Transfer to Transit Fund (23)	-	-		-	-	-	195,000
024-1206-0900-031	Trnsf OutTo Capita Proj Fnd 31	-	-		-	35,454	(35,454)	1,183
024-1206-0900-031	Trnsf OutTo Capita Proj Fnd 31 Sec Gate	-	-		-	35,454	(35,454)	1,183
	Transfer Total	-	-		-	70,907	(70,907)	197,366
	Total Expenditures - Fund 24	-	-		-	70,907	(70,907)	197,366
Revenues over/ (Under) Expenditures		$ 25,000	$ 25,000	100.00%	$ -	$ (70,907)	$ (70,907)	$ 4,588
	Drainage Fund							
	Revenues							
	Drainage Fees							
025-9301-1070-000	Drainage Fees	$ -	$ -		$ -	$ -	$ -	$ -
	Drainage Fees Total	-	-		-	-	-	-
	Total Tax Revenues	-	-		-	-	-	-
	Use of Money / Property							
	Interest Income							
025-9304-1033-000	Interest Income	-	-		-	-	-	1,415
	Interest Income Total	-	-		-	-	-	1,415
	Total Use of Money / Property	-	-		-	-	-	1,415
	Other Revenues							
025-9307-1044-999	Budgeted Use of Fund Balance	23,650	(40,700)	-63.25%	64,350	-	(64,350)	-
	Misc Refunds & Receipts Total	23,650	(40,700)	-63.25%	64,350	-	(64,350)	-
	Total Other Revenues	23,650	(40,700)	-63.25%	64,350	-	(64,350)	-
	Total Revenues - Fund 25	23,650	(40,700)	-63.25%	64,350	-	(64,350)	1,415
	EXPENDITURES							
	PW - Street Maintenance							
	Indirect OH Costs Allocation							
025-1604-0300-999	Indirect OH Costs Allocation	650	(17,270)	-96.37%	17,920	4,000	13,920	3,300
	Indirect OH Costs Allocation Total	650	(17,270)	-96.37%	17,920	4,000	13,920	3,300

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Transfer Out To Other Funds							
025-1604-0900-031	Transfer-Out to FD31 Drain Prj	23,000	(23,430)	-50.46%	46,430	-	46,430	-
	Transfers Total	23,000	(23,430)	-50.46%	46,430	-	46,430	-
	PW - Street Maintenance Totals	23,650	(40,700)	-63.25%	64,350	4,000	60,350	3,300
	Total Expenditures - Fund 25	23,650	(40,700)	-63.25%	64,350	4,000	60,350	3,300
Revenues over/ (Under) Expenditures		$ -	$ -		$ -	$ (4,000)	$ (4,000)	$ (1,885)
	TDA Art 3 (99234) BikePedFund							
	REVENUES							
	Tax Revenues							
	Article 3 - Bike/Ped Funds							
026-9301-1094-000	Article 3 - Bike/Ped Funds	$ -	$ (800)	-100.00%	$ 800	$ 879	$ 79	$ 797
	Article 3 - Bike/Ped-Funds Total	-	(800)	-100.00%	800	879	79	797
	Total Tax Revenues	-	(800)	-100.00%	800	879	79	797
	Use of Money / Property							
	Misc Receipts & Refunds							
026-9304-1033-000	Interest Income	-	-		-	-	-	3,293
	Misc Receipts & Refunds Total	-	-		-	-	-	3,293
	Budgeted Use of Fund Balance							
026-9307-1044-999	Budgeted Use of Fund Balance	160,550		100.00%	-	45,787	45,787	-
	Total	160,550	160,550	100.00%	-	45,787	45,787	-
	Total Use of Money / Property	160,550	160,550	100.00%	-	45,787	45,787	3,293
	Total Revenues - Fund 26	160,550	159,750	19968.75%	800	46,666	45,866	4,090

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	EXPENDITURES							
	PW - Street Maintenance							
	Transfer Out To Other Funds							
026-1604-0900-031	Transfer-Out to FD31	160,550	160,550	100.00%	-	46,666	(46,666)	48,991
	Transfer Out To Other Funds Total	160,550	160,550	100.00%	-	46,666	(46,666)	48,991
	PW - Street Maintenance Totals	160,550	160,550	100.00%	-	46,666	(46,666)	48,991
	Total Expenditures - Fund 26	160,550	160,550	100.00%	-	46,666	(46,666)	48,991
Revenues over/ (Under) Expenditures		$ -	$ (800)	-100.00%	$ 800	$ -	$ (800)	$ (44,900)
	Capital & Special Proj Fund							
	REVENUES							
	Transfer in From Other Funds							
031-9000-0900-010	Transfer in from Fund10/Pirie fund Def Re	$ 28,980	$ (18,208)	-38.59%	$ 47,188	$ 88,792	$ 41,605	$ 21,293
031-9000-0900-010	Transfer in from Fund10/AB939 def rev	28,980	(18,208)	-38.59%	47,188	88,792	41,605	21,293
031-9000-0900-010	Transfer in from Fund10/	28,980	(18,208)	-38.59%	47,188	88,792	41,605	21,293
031-9307-1045-010	Transfer-in/Gen Fund (10)	-	-		-	52,748	52,748	7,000
031-9000-0900-011	Transfer in from Fund11	-	(20,000)	-100.00%	20,000	18,350	(1,650)	-
031-9000-0900-022	Transfer in from Fund22	120,000	(579,000)	-82.83%	699,000	699,000	-	59,532
031-9000-0900-023	Transfer in from Fund23	-	-		-	-	-	3,093
031-9000-0900-024	Transfer-in frm Trans Equip FD 24	-	(57,480)	-100.00%	57,480	70,907	13,427	2,366
031-9000-0900-025	Transfer-in frm Drainage FD 25	23,000	(32,000)	-58.18%	55,000	-	(55,000)	-
031-9000-0900-026	Transfer-in frm TDA Art 3 FD 26	160,550	148,280	1208.48%	12,270	88,677	76,407	48,991
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)	-100.00%	22,000	-	(22,000)	-
	Transfer In From Other Funds Total	419,470	(635,030)	-60.22%	1,054,500	1,284,851	230,351	206,154
	Total Transfer-in from Other Funds	419,470	(635,030)	-60.22%	1,054,500	1,284,851	230,351	206,154
	Tax Revenues							
	Transient Occupancy Tax							
031-9301-1027-000	Transient Occupancy Tax	366,390	(315,860)	-46.30%	682,250	535,819	(146,431)	742,935
031-9301-1027-001	Transient Occupancy Tax	1,289,500	1,289,500	100.00%	-	-	-	-
	Transient Occupancy Tax Total	1,655,890	973,640	142.71%	682,250	535,819	(146,431)	742,935
	Total Tax Revenues	1,655,890	973,640	142.71%	682,250	535,819	(146,431)	742,935

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Revenue From Other Agencies							
031-9305-1012-001	STP/Road Overlay & Rcnstrctn	-	(310,130)	-100.00%	310,130	-	(310,130)	107,305
031-9305-1012-020	ATP Grant- Ojai/Maricopa	873,900			442,000	143,233	(298,767)	-
031-9305-1014-000	Prop1B/PTMISEA	-	(200,000)	-100.00%	200,000	-	(200,000)	-
031-9305-1014-001	Prop1/CDFW(Fish&Wildlife)	430,000	430,000	100.00%	-	-	-	-
031-9305-1109-000	CATransAssist Grant	-	-		-	-	-	5,356
031-9305-1014-100	Misc State Grant (Prop 68)	200,000	-	0.00%	200,000	-	(200,000)	-
031-9305-1108-010	CDBG Grant/Sarzotti PicnicArea	-	-		-	-	-	-
	Revenue from Other Agency Totals	1,503,900	351,770	30.53%	1,152,130	143,673	(1,008,457)	112,661
	Total Revenue From Other Agencies	1,503,900	351,770	30.53%	1,152,130	143,673	(1,008,457)	112,661
	Other Revenues							
	Misc Refunds & Receipts							
031-9307-1044-001	Dntn/OCA/SarzottiPicnicArea	160,500	500	0.31%	160,000	-	(160,000)	-
031-9307-1044-020	Project Cost Reimb. frm public	-	(210,000)	-100.00%	210,000	-	(210,000)	-
031-9307-1044-100	Skate Ojai/Park Donations (OCA)	-	-		-	-	-	-
031-9307-1044-990	Budgeted Use of FB-Set up Veh Fund 33	-	-		-	-	-	-
1044	Misc Refunds & Receipts Total	160,500	(209,500)	-56.62%	370,000	-	(370,000)	-
	Total Other Revenues	160,500	(209,500)	-56.62%	370,000	-	(370,000)	-
	Total Revenue - Fund 31	3,739,760	480,880	14.76%	3,258,880	1,964,343	(1,294,537)	1,061,750
	EXPENDITURES							
	Transportation Fund							
	Bus Shelter Project							
031-1206-0801-002	Trolley Radio & Antennae	-	-		-	-	-	-
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)	-100.00%	57,480	57,480	-	-
031-1206-0801-006	Trolley Safety Equipment	-	-		-	-	-	-
	Bus Shelter Project Total	25,000	(57,480)	-69.69%	82,480	57,480	25,000	-
	Transportation Fund Totals	25,000	(57,480)	-69.69%	82,480	57,480	25,000	-

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	PW - Parks & Landscaping							
031-1602-0802-102	Sarzotti Picnic Area Cnpy & Pd	-	-		-	-	-	-
031-1602-0802-103	Sarzotti Outdoor Basketball Court	-	-		-	-	-	-
031-1602-0802-104	Sarzotti-Gymnastics Equip	-	-		-	-	-	10,000
031-1602-0802-105	Field #1 Light Poles	91,000	21,000	30.00%	70,000	22,120	47,880	-
031-1602-0802-107	OutdoorBsktbllCrt(RecFD)	327,500	52,500	19.09%	275,000	16,000	259,000	-
031-1062-0802-	Sarzotti New Playground	-	-		-	-	-	-
031-1062-0802-	Sarzotti Ball fields Renovation	-	-		-	-	-	-
031-1602-0802-110	Skate Park Repairs/Rec Fund	-	-		-	-	-	-
031-1602-0802-111	Libbey Park Bike Park	-	-		-	-	-	-
031-1602-0802-204	Boyd Center Roof	-	-		-	-	-	44,176
031-1602-0802-209	Boyd Center -Misc		-		-	-	-	-
031-1602-0802-301	Picnic Table & Trash Recycle	-	-		-	-	-	-
031-1602-0802-302	Libbey Park/Fntn Area Harzard	85,000	45,000	112.50%	40,000	-	40,000	-
031-1602-0802-321	Libbey Park Sewer Line Pump System	5,000	(12,500)	-71.43%	17,500	-	17,500	-
031-1602-0802-310	Libbey Park/New Playground Eq	-	-		-	-	-	-
031-1602-0802-315	Libbey Park / Plygrnd Shade	22,000	2,000	10.00%	20,000	18,350	1,650	-
031-1602-0802-320	Libbey Park/Restrooms Remodel	-	(212,500)	-100.00%	212,500	-	212,500	2,500
031-1602-0802-500	Daly Park (Sign/table/trash)	-	-		-	-	-	-
031-1602-0802-600	Middle Stewart Canyon Creek Restoration	506,000	506,000	100.00%	-	-	-	-
	PW - Parks & Landscaping Total	1,036,500	401,500	63.23%	**635,000**	**56,470**	**578,530**	**56,676**
	PW - Parks & Landscaping Totals	1,036,500	401,500	63.23%	635,000	56,470	578,530	56,676

City of Ojai
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Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	PW - General Maintenance							
	Bus Shelter Project							
031-1603-0801-169	Signal St Leased Lot (Adjacent	-	-		-	-	-	-
031-1603-0801-170	Electric Main Gate & Fencing	-	-		-	-	-	2,366
	Bus Shelter Project Total	-	-		-	-	-	2,366
	General Maintenance Projects							
031-1603-0816-150	City Hall Roof Repair	14,000	14,000	100.00%	-	-	-	44,361
031-1603-0816-152	PW Lower Yard Equip Roof	-	-		-	-	-	-
031-1603-0816-162	MuseumRepair/RepaintExtrirTrim	-	-		-	-	-	-
031-1603-0816-164	Chapel Roof	-	-		-	-	-	46,863
031-1603-0816-165	City Hall Trim Repair	-	-		-	-	-	-
031-1603-0816-166	Museum Gate	-	-		-	-	-	7,000
031-1603-0816-167	City Hall Parking Lot	-	-		-	-	-	-
031-1603-0816-171	Trash/Recycle Can & Bench Repl	-	-		-	-	-	-
031-1603-0816-172	Gravel/Chip Storage Cribs	-	-		-	-	-	-
031-1603-0816-173	Police dept - Roof work	-	-		-	-	-	-
031-1603-0816-174	Trolley Washdown pad	-	-		-	-	-	13,427
031-1603-0816-178	City Council Chambers	-	(7,000)	-100.00%	7,000	-	7,000	-
031-1603-0816-179	City Hall Arbor Repair	38,000	20,000	111.11%	18,000	-	18,000	-
031-1603-0816-180	Tennis/Pball Sound Study	27,000	27,000	100.00%	-	-	-	-
031-1603-0816-300	Cemetery Master Plan	-	(22,000)	-100.00%	22,000	-	22,000	-
	General Maintenance Projects Total	79,000	32,000	68.09%	47,000	-	47,000	111,651
	PW - General Maintenance							
	Parking Lot Repair							
031-1206-0801-100	**Park N Ride - Paving /Striping**	-	-		-	-	-	-
031-1602-0801-103	**Police Dept Parking Lot**	-	-		-	-	-	-
031-1602-0801-201	**W. Libbey Lot (W of fountain)**	-	-		-	-	-	-
031-1602-0801-301	**Signal/Matillija (Rainbow Br)**	-	-		-	-	-	-
031-1602-0801-303	**Plaza (S. of Matillija)**	-	-		-	-	-	-
031-1603-0816-155	Plaza Improvements	-	(45,000)	-100.00%	45,000	-	45,000	-
031-1603-0823-000	Parking Lot Repair	59,000	(103,000)	-63.58%	162,000	97,000	65,000	249
	Parking Lot Repair Total	59,000	(148,000)	-71.50%	207,000	97,000	110,000	249
	PW - General Maintenance Totals	138,000	(116,000)	-45.67%	254,000	97,000	157,000	114,266

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	Proposed Budget: $ Change From PY Budget	Proposed Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Prior & Current Year Information: Projected Actual FY 19-20	Prior & Current Year Information: Projected Variance FY 19-20	Actual FY 18-19
	PW - Street Maintenance							
	Misc Special Project							
031-1604-0804-101	Sgnl/Grnd/Smmr/Intrsctn/Sdwlk	-	-		-	-	-	-
031-1604-0805-002	Pavement Mgmt System	-	-		-	-	-	-
031-1604-0805-005	ADA Implementation Plan	-	-		-	54,022	(54,022)	21,800
031-1604-0805-100	Mat/Aliso Xing/Ojai Ave.Study	-	-		-	-	-	-
031-1604-0805-101	Bike Trail Xing Rework	-	-		-	1,850	(1,850)	9,339
031-1064-0805-102	Bike Trail Signage (St Xings)	-	-		-	-	-	-
031-1604-0805-103	Bike Trail Slurry (Fox-Bryant)	-	-		-	-	-	-
031-1604-0805-105	PdXngRpFlsh/Nrdf/Cnd/Vntra	-	-		-	-	-	1,031
031-1604-0805-106	Whispering Oaks Xing	-	-		-	-	-	30,809
031-1604-0805-107	Maricopa HWY Ped Xings RRFBs	-	-		-	58,250	(58,250)	205,193
031-1604-0805-310	CmpltStImplmntPlan(w/bike/ped)	-	-		-	-	-	-
031-1604-0805-315	Portable Speed Radar Sign	8,500	8,500	100.00%	-	-	-	-
031-1604-0805-316	Parking Signage	-	-		-	-	-	189
031-1604-0805-317	Sidewalk Infill	-	(132,000)	-100.00%	132,000	-	132,000	-
031-1604-0805-400	Grand Ave Bike Lane	10,000	-	0.00%	10,000	-	10,000	-
031-1604-0805-402	Bike Trail Bridge@FoxCnynBrrnc	29,550	(17,720)	-37.49%	47,270	440	46,830	-
031-1604-0805-403	Grand Ave Sidewalk Project	-	-		-	-	-	-
	Misc Special Project Total	48,050	(141,220)	-74.61%	189,270	114,562	74,708	268,360
	Drainage Project							
031-1604-0814-001	Drainiage Study Update	-	(55,000)	-100.00%	55,000	-	55,000	-
031-1604-0814-003	Large Drain Safety Improvement	-	(15,000)	-100.00%	15,000	-	15,000	-
031-1604-0814-007	Video Inspection CMP/RCP Drain	8,000	3,000	60.00%	5,000	-	5,000	-
031-1604-0814-105	PdXngE.EndArcade/CB toDrain	-	-		-	-	-	-
	Drainage Project Total	8,000	(67,000)	-89.33%	75,000	-	75,000	-

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	STP / Street Overlay Project							
031-1604-0817-008	Road Overlays	1,020,000	(156,160)	-13.28%	1,176,160	1,597,750	(421,590)	182,171
031-1604-0817-802	Arterial St Overlay-constr	-	-		-	-	-	-
031-1604-0817-817	Residential street overlay	-	-		-	-	-	-
031-1604-0817-905	CMAQ - Ped Xings & Improvement	-	-		-	-	-	-
	STP/ Street Overlay Project Total	1,020,000	(156,160)	-13.28%	1,176,160	1,597,750	(421,590)	182,171
	Residential St Overlay							
031-1604-0818-805	Signal CB @ Topa	-	-		-	-	-	-
	Totals	-	-		-	-	-	-
	ATP Grant Projects							
031-1604-0821-000	ATP-Programming Consultant	2,000	(5,000)	-71.43%	7,000	2,000	5,000	26,652
031-1604-0821-001	ATP-Prelim Dsgn&Outr-nongrant	134,000	54,000	67.50%	80,000	29,901	50,099	16,962
031-1604-0821-002	ATP - Prelim Dsgn & Outr-Grant	491,770	(210,230)	-29.95%	702,000	172,819	529,181	396
031-1604-0821-003	ATP- Construction	350,000	350,000	100.00%	-	-	-	-
821	ATP Grant Projects Total	**977,770**	**188,770**	23.93%	**789,000**	**204,720**	**584,280**	**44,010**
	Arcade Plaza Drain							
031-1604-0833-200	Trash Excluders	15,000	15,000	100.00%	-	-	-	-
031-1604-0833-210	Trip / Hazard Removal	-	-		-	-	-	-
031-1604-0833-901	Foothill at Euc Grate Improv't	-	-		-	-	-	-
	Arcade Plaza Drain Total	15,000	15,000	100.00%	-	-	-	-
	Capital Projects							
031-1604-0898-001	601 Pearl St/Purch/BryantStTMF	-	-		-	-	-	-
	Totals	-	-		-	-	-	-
	Other Expenses							
031-1104-0119-000	Interest Expense	-	-		-	-	-	2,118
	Other Expenses Total	-	-		-	-	-	2,118
	Transfers Out							
031-1604-0900-033	Transfer out to Fund 033	-	-		-	-	-	-
	Transfer Out Total	-	-		-	-	-	-
	PW - Street Maintenance Totals	2,068,820	(160,610)	-7.20%	2,229,430	1,917,032	312,398	496,659

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Capital Asset							
031-1110-0899-100	Land Purchase	-	-		-	-	-	-
	Capital Asset Total	-	-		-	-	-	-
	Total Expenditures - Fund 31	3,268,320	67,410	2.11%	3,200,910	2,127,982	1,072,928	667,602
	Revenues over/ (Under) Expenditures	$ 471,440	$ 413,470	713.25%	$ 57,970	$ (163,639)	$ (221,609)	$ 394,149
	Parks Acquisition Fund							
	REVENUES							
	Tax Revenues							
	Parks Acq Fee							
032-9301-1068-000	Parks Acq Fee	$ -	$ -		$ -	$ -	$ -	$ -
	Totals	-	-		-	-	-	-
	Total Tax Revenues	-	-		-	-	-	-
	Use of Money / Property							
	Interest Income							
032-9304-1033-000	Interest Income	-	-		-	-	-	114
	Interest Income Total	-	-		-	-	-	114
	Total Use of Money / Property	-	-		-	-	-	114
	Total Revenues - Fund 32	-	-		-	-	-	114
	EXPENDITURES							
	Parks Acquisition Fund							
	Sarz Park Master Plan							
	Contract Services							
032-1550-0147-000	Sarzotti Park Master Plan	-	-		-	-	-	-
	Sarzotti Park Master Plan Total	-	-		-	-	-	-
	Total Expenditures - Fund 32	-	-		-	-	-	-
	Revenues over/ (Under) Expenditures	$ -	$ -		$ -	$ -	$ -	$ 114

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Equipment Replacement Fund							
	REVENUES							
	Transfer in From Other Funds							
033-9000-0900-0100	Transfer from 010 (PEG)	$ -	$ -		$ -	$ -	$ -	$ -
033-9000-0900-031	Transfer from 031	-	-		-	-	-	-
	Transfer in From Other Funds Total	-	-		-	-	-	-
	Total Transfer in From Other Funds	-	-		-	-	-	-
	Transfer in From Other Funds							
	Transfer Out To Other Funds							
033-9001-0900-010	Vehicle Repl Transfer Fnd 10	-	(60,000)	-100.00%	60,000	65,900	5,900	65,900
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	2,640	(60,000)	-95.79%	62,640	68,540	5,900	68,540
	Transfer in From Other Funds-Veh	2,640	(60,000)	-95.79%	62,640	68,540	5,900	68,540
	Equip & IT Reserve Transfr							
033-9002-0900-010	Transfer from Fund 010 (tech Fund)	20,010	(18,510)	-48.05%	38,520	38,020	(500)	38,020
033-9002-0900-011	Transfer from 011 (tech Fund)	-	(20,000)	-100.00%	20,000	-	(20,000)	12,582
033-9002-0900-023	Transfer from 023 (tech Fund)	-	(1,480)	-100.00%	1,480	1,980	500	1,980
	Tranfer from Other Funds Total	20,010	(39,990)	-66.65%	60,000	40,000	(20,000)	52,582
	Total Equip & IT Reserve Transfr	20,010	(39,990)	-66.65%	60,000	40,000	(20,000)	52,582
	Use of Money / Property							
033-9304-1033-000	Interest Income	40	40	100.00%	-	42	42	6,302
033-9307-1044-000	Proceeds from Sale of Assets	-	-		-	-	-	11,200
033-9307-1044-999	Budgetd Use of Fund Balance	-	(67,750)	-100.00%	67,750	-	(67,750)	-
	Total Use of Money/Property Total	40	(67,710)	-99.94%	67,750	42	(67,708)	17,502
	Totals Use of Money / Property	40	(67,710)	(1)	67,750	42	(67,708)	17,502
	Revenue From Other Agencies							
	State Grants							
033-9305-1012-100	Misc Grant Revenues	-	-		-	30,000	30,000	670
	State Grants Total	-	-		-	30,000	30,000	670
	Revenue From Other Agencies	-	-		-	30,000	30,000	670
	Total Revenues - Fund 33	**22,690**	**(167,700)**	-88.08%	**190,390**	**138,582**	**(51,808)**	**139,295**

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	EXPENDITURES							
	City Council Department							
	Equipment							
033-1101-0899-200	Tools & Equipment	-	(20,000)	-100.00%	20,000	-	20,000	12,582
	Equipment Total	-	(20,000)	-100.00%	20,000	-	20,000	12,582
	City Council Department Totals	-	(20,000)	-100.00%	20,000	-	20,000	12,582
	City Manager Department							
	Equipment Replacement Fund							
1102	City Manager Department	-	-		-	-	-	-
0899	Equipment	-	-		-	-	-	-
033-1102-0899-201	Equipment	900	900	100.00%	-	3,598	(3,598)	-
	Equipment	900	900	100.00%	-	3,598	(3,598)	-
	City Manager Department	900	900	100.00%	-	3,598	(3,598)	-
	Finance Department							
	Equipment							
033-1104-0899-200	Software implementation	8,000	8,000	100.00%	-	-	-	-
033-1104-0899-201	Equipment	900	900	100.00%	-	1,882	(1,882)	-
033-1104-0899-300	Finance Dept Vehicle	-	-		-	-	-	-
	Equipment	8,900	8,900	100.00%	-	1,882	(1,882)	-
	Finance Department	8,900	8,900	100.00%	-	1,882	(1,882)	-
1107	**City Clerk/Records Manager**							
033-1107-0899-201	Equipment	-	-		-	900	(900)	-
	City Clerk/Records Manager	-	-		-	900	(900)	-

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Nondepartmental Department							
	Equipment							
033-1110-0899-200	Equipment City Wide	48,000	44,250	1180.00%	3,750	8,900	(5,150)	3,105
033-1110-0899-201	Equipment	8,980	8,980	100.00%	-	-	-	-
033-1110-0147-301	**IT Security Assessments/Audits**	55,000	55,000	100.00%	-	-	-	-
	Equipment	111,980	108,230	2886.13%	3,750	8,900	(5,150)	3,105
	Nondepartmental Department	111,980	108,230	2886.13%	3,750	8,900	(5,150)	3,105
	Planning Department							
	Equipment							
033-1401-0899-200	Software implementation	-	-		-	256	(256)	4,864
033-1401-0899-201	Equipment	1,800	1,800	100.00%	-	1,667	(1,667)	-
	Equipment Total	1,800	1,800	100.00%	-	1,923	(1,923)	4,864
	Planning Department Totals	1,800	1,800	100.00%	-	1,923	(1,923)	4,864
	Recreation Programs							
	Equipment							
033-1503-0899-201	Equipment - Recreation programs	1,800	1,800	100.00%	-	-	-	-
033-1503-0899-300	Rec Dept Van	-				-		-
	Equipment	1,800	1,800	100.00%	-	-	-	-
	Recreation Programs	1,800	1,800	100.00%	-	-	-	-
	Public Works							
	Equipment							
033-1601-0899-100	Vehicle purchases	59,800	(46,000)	-43.48%	105,800	86,900	18,900	98,170
033-1601-0899-110	Generators & AC	-	-		-	-	-	-
033-1601-0899-121	Electric Vehicle Charging Stat	-	-		-	-	-	1,011
033-1601-0899-210	Landscapint & Yard Equip (Electric Tools)	-	-		-	7,050	(7,050)	5,950
033-1601-0899-300	Public Works vehicles	-	-		-	-	-	-
	Totals	59,800	(46,000)	-43.48%	105,800	93,950	11,850	105,131
	Public Works							
033-1604-0899-200	**Streets Equipment**	-			-	-		9,789
	Street Maintenance Equipment	-	-	-	-	-	-	9,789

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Public Works Totals	59,800	(46,000)	-43.48%	105,800	93,950	11,850	114,920
	PW - IT							
	Equipment							
033-1801-0899-300	IT Vehicle	-	-		-	-	-	-
033-1801-0899-301	IT Servers & Hardware	8,000	(3,000)	-27.27%	11,000	2,511	8,489	15,339
033-1801-0899-302	IT PW Computers	1,800	(15,000)	-89.29%	16,800	3,400	13,400	-
033-1801-0899-303	IT Network & Server Room	15,000	(2,500)	-14.29%	17,500	-	17,500	20,332
	Equipment Total	24,800	(20,500)	-45.25%	45,300	5,911	39,389	35,671
	PW - IT Totals	24,800	(20,500)	-45.25%	45,300	5,911	39,389	35,671
	Computer Supplies R&M							
033-1801-0144-000	City-Wide Software R&M/Update	-	-		-	972	(972)	3,207
	Computer Supplies R&M Total	-	-		-	972	(972)	3,207
	Total Expenditures - Fund 33	209,980	35,130	20.09%	174,850	118,036	56,814	174,349
	Revenues over/ (Under) Expenditures	**$ (187,290)**	**(202,830)**	**-1305.21%**	**$ 15,540**	**$ 20,546**	**$ 5,006**	**$ (35,054)**

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Street Lighting Fund							
	Revenues							
	Use of Money / Property							
	Interest Income							
050-9304-1033-000	Interest Income	$ -	$ -		$ -	$ -	$ -	$ 2,477
	Budgeted Use of Funds	-	-		-	-	-	$ -
	Use of Money / Property Total	-	-		-	-	-	2,477
	Total Use of Money / Property	-	-		-	-	-	2,477
	Transfer-in from Other Funds							
050-9307-1045-010	Transfer-in/GF Assessment(10)	7,800	6,340	434.25%	1,460	1,500	40	1,460
050-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	-	(6,350)	-100.00%	6,350	6,400	50	6,350
	Transfer In From Other Funds Total	7,800	(10)	-0.13%	7,810	7,900	90	7,810
	Total Other Revenues	7,800	(10)	-0.13%	7,810	7,900	90	7,810
	Special Assessment							
1077	Street Lighting Assessment							
050-9308-1077-000	Street Lighting Assessment	47,400	50	0.11%	47,350	47,400	50	47,069
050-9308-1077-107	Admin Cost / Ventura County	(1,100)	100	-8.33%	(1,200)	(1,200)	-	(1,084)
050-9308-1077-201	Street Lighting - Interest App	100	100	100.00%	-	100	100	-
050-9308-1077-411	Overlay District (3) Assessmen	47,100	(40)	-0.08%	47,140	47,100	(40)	45,649
	Street Lighting Assessment Total	93,500	210	0.23%	93,290	93,400	110	91,633
	Total Special Assessment	93,500	210	0.23%	93,290	93,400	110	91,633
	Total Revenues - Fund 50	101,300	200	0.20%	101,100	101,300	200	101,920
	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 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	PW - Street Maintenance							
	Interest Expense							
050-1604-0119-000	Interest Expense	-	-		-	-	-	-
	Interest Expense Total	-	-		-	-	-	-
	Contractual Services							
050-1604-0147-000	Contractual Services	-	-		-	-	-	-
	Contractual Services Total	-	-		-	-	-	-
	Street Lighting Electricity							
050-1604-0162-000	Street Lighting Electricity	64,000	-	0.00%	64,000	64,000	-	54,297
	Street Lighting Electricty Total	64,000	-	0.00%	64,000	64,000	-	54,297
	Indirect OH Costs Allocation							
050-1604-0300-999	Indirect OH Costs Allocation	11,100	-	0.00%	11,100	11,100	-	13,890
	Indirect OH Costs Allocation Total	11,100	-	0.00%	11,100	11,100	-	13,890
	PW - Street Maintenance Totals	75,100	-	0.00%	75,100	75,100	-	68,187
	Total Expenditures - Fund 50	75,100	-	0.00%	75,100	75,100	-	68,187
	Revenues over/ (Under) Expenditures	$ 26,200	$ 200	0.77%	$ 26,000	$ 26,200	$ (200)	$ 33,733

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Library Special Tax Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income							
051-9304-1033-000	Interest Income	$ -	$ -		$ -	$ -	$ -	$ 785
	Interest Income Total	-	-		-	-	-	785
	Total Use of Money / Property	-	-		-	-	-	785
	Special Assessment							
	Library Special Tax							
051-9308-1075-000	Libraryspecial Tax	112,800	2,800	2.55%	110,000	110,000	-	111,801
051-9308-1075-107	Admin Cost / Ventura County	(800)	40	-4.76%	(840)	(800)	40	(845)
051-9308-1075-201	Library Tax - Interest Appt	100	100	100.00%	-	100	100	-
	Library Special Tax Total	112,100	2,940	2.69%	109,160	109,300	140	110,956
	Total Special Assessment	112,100	2,940	2.69%	109,160	109,300	140	110,956
	Total Revenues - Fund 51	112,100	2,940	2.69%	109,160	109,300	140	111,741
	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)	-100.00%	3,160	3,200	(40)	5,620
	Library Services Total	106,000	(3,160)	-2.89%	109,160	109,200	(40)	111,620
	Total Expenditures - Fund 51	106,000	(3,160)	-2.89%	109,160	109,200	(40)	111,620
	Revenues over/ (Under) Expenditures	$ 6,100	$ 6,100	100.00%	$ -	$ 100	$ (100)	$ 121

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	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	$ -	$ 2,000
	Interest Income Total	2,600	-	0.00%	2,600	2,600	-	2,000
	Total Use of Money / Property	2,600	-	0.00%	2,600	2,600	-	2,000
	Other Revenues							
	Transfer-in from Other Funds							
052-9307-1045-010	Transfer-in/GF/Assessment (10)	35,000	1,530	4.57%	33,470	33,470	-	35,150
052-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	18,000	1,000	5.88%	17,000	17,000	-	17,850
	Transfer in From Other Funds Total	53,000	2,530	5.01%	50,470	50,470	-	53,000
	Total Other Revenues	53,000	2,530	5.01%	50,470	50,470	-	53,000
	Special Assessment							
	Plaza Maintenance Assessment							
052-9308-1078-000	Plaza Maintenance Assessment	144,800	10	0.01%	144,790	144,800	10	145,949
052-9308-1078-107	Admin Cost / Ventura County	(370)	-	0.00%	(370)	(200)	170	(374)
052-9308-1078-201	Plaza Maint - Interest Appt	120	120	100.00%	-	100	100	-
	Plaza Maintenance Assessment Total	144,550	130	0.09%	144,420	144,700	280	145,575
	Total Special Assessment	144,550	130	0.09%	144,420	144,700	280	145,575
	Total Revenues - Fund 52	200,150	2,660	1.35%	197,490	197,770	280	200,575
	EXPENDITURES							
	Plaza Maintenance							
	Salaries - Regular							
052-1606-0011-000	Salaries - Regular	33,510	1,570	4.92%	31,940	36,900	(4,960)	32,151
	Salaries - Regular Total	33,510	1,570	4.92%	31,940	36,900	(4,960)	32,151
	Fringe Benefits							
052-1606-0021-001	Pers/retirement	4,730	90	1.94%	4,640	6,219	(1,579)	4,520
052-1606-0021-002	Social Security	2,080	350	20.23%	1,730	2,759	(1,029)	1,768
052-1606-0021-003	Icma	190	(130)	-40.63%	320	359	(39)	299
052-1606-0021-004	Unemployment	80	-	0.00%	80	128	(48)	76

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	**Description**	**FY 20-21 Proposed Budget**	**$ Change From PY Budget**	**% change From PY Budget**	**Final Budget FY 19-20**	**Projected Actual FY 19-20**	**Projected Variance FY 19-20**	**Actual FY 18-19**
052-1606-0021-005	Workers Comp Insurance	460	(1,220)	-72.62%	1,680	540	1,140	1,710
052-1606-0021-006	Health Insurance	7,160	-	0.00%	7,160	10,984	(3,824)	7,110
052-1606-0021-007	Life Insurance	70	20	40.00%	50	83	(33)	53
052-1606-0021-009	Dental Insurance	320	-	0.00%	320	480	(160)	309
052-1606-0021-011	Vision Insurance	50	-	0.00%	50	80	(30)	51
052-1606-0021-012	Medicare	440	-	0.00%	440	660	(220)	443
	Fringe Benefits Total	15,580	(890)	-5.40%	16,470	22,293	(5,823)	16,338
	Interest Expense							
052-1606-0119-000	Interest Expense	500	-	0.00%	500	500	-	2,471
	Interest Expense Total	500	-	0.00%	500	500	-	2,471
	Other Material & Supplies							
052-1606-0146-000	Plaza Maint. Parts & Supplies	8,000	2,000	33.33%	6,000	7,410	(1,410)	5,647
	Other Material & Supplies Total	8,000	2,000	33.33%	6,000	7,410	(1,410)	5,647
	Contract Services							
052-1606-0147-000	Contr Srv /Professional Srv	40,000	-	0.00%	40,000	15,000	25,000	19,843
052-1606-0147-150	Contract Services/ Janitorial	12,000	(2,000)	-14.29%	14,000	10,000	4,000	8,588
052-1606-0147-200	Contract Services	8,000	3,000	60.00%	5,000	8,000	(3,000)	11,518
052-1606-0147-315	Contract Services / Restroom	-	-		-	-	-	1,020
	Contract Services Total	60,000	1,000	1.69%	59,000	33,000	26,000	40,970
	Electricity							
052-1606-0191-000	Electricity	5,000	(1,190)	-19.22%	6,190	5,072	1,118	5,050
	Electricity Total	5,000	(1,190)	-19.22%	6,190	5,072	1,118	5,050
	Water							
052-1606-0193-000	Water	6,000	500	9.09%	5,500	5,500	-	4,585
	Water Total	6,000	500	9.09%	5,500	5,500	-	4,585
	Sewer Service							
052-1606-0196-000	Sewer Service	1,450	-	0.00%	1,450	1,450	-	1,376
	Sewer Service Total	1,450	-	0.00%	1,450	1,450	-	1,376
	Indirect OH Costs Allocation							
052-1606-0300-999	Indirect OH Costs Allocation	16,580	-	0.00%	16,580	16,580	-	23,240
	Indirect OH costs Allocation Total	16,580	-	0.00%	16,580	16,580	-	23,240
	Total Expenditures - Fund 52	146,620	2,990	2.08%	143,630	128,705	14,926	131,828

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Revenues over/ (Under) Expenditures	$ 53,530	$ (330)	-0.61%	$ 53,860	$ 69,066	$ 15,206	$ 68,747
	Cemetery Fund							
	REVENUES							
	Use of Money / Property							
	Interest Income							
070-9304-1033-000	Interest Income	$ -	$ -		$ -	$ -	$ -	$ 4,316
	Interest Income Total	-	-		-	-	-	4,316
	Total Use of Money / Property	-	-		-	-	-	4,316
	Charges For Current Services							
	Cemetery Plot Sales							
070-9306-1039-000	Cemetery Plot & Urn Sales	780	780	100.00%	-	769	769	(2,272)
070-9306-1039-010	Cemetery Endowment Fund Rcpt	790	(1,210)	-60.50%	2,000	500	(1,500)	200
070-9306-1039-020	Cemetery Interment	3,170	(330)	-9.43%	3,500	2,268	(1,232)	3,674
070-9306-1039-030	Cemetery Marker Setting	1,400	900	180.00%	500	1,603	1,103	1,195
	Cemetery Plot Sales Total	6,140	140	2.33%	6,000	5,140	(860)	2,797
	Total Charges For Current Services	6,140	140	2.33%	6,000	5,140	(860)	2,797
	Other Revenues							
	Misc Refunds & Receipts							
070-9307-1044-999	Budgeted Use of Fund Balance	-	(12,180)	-100.00%	12,180	-	(12,180)	-
	Misc Refunds & Receipts Total	-	(12,180)	-100.00%	12,180	-	(12,180)	-
	Total Other Revenues	-	(12,180)	-100.00%	12,180	-	(12,180)	-
	Total Revenues - Fund 70	6,140	(12,040)	-66.23%	18,180	5,140	(13,040)	7,113

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	EXPENDITURES							
	Salaries - Regular							
070-1603-0011-000	Salaries - Regular	7,840	1,070	15.81%	6,770	7,338	(568)	7,098
070-1603-0011-001	Salaries - Reg/comp Absence	-	-		-	-	-	(985)
070-1603-0015-000	Salaries - Overtime	-	-		-	-	-	-
	Salaries - Regular Total	7,840	1,070	15.81%	6,770	7,338	(568)	6,113
	Fringe Benefits							
070-1603-0021-001	Pers/retirement	1,400	450	47.37%	950	974	(24)	(1,790)
070-1603-0021-002	Social Security	490	120	32.43%	370	417	(47)	394
070-1603-0021-003	Icma	20	(60)	-75.00%	80	53	27	75
070-1603-0021-004	Unemployment	50	40	400.00%	10	22	(12)	7
070-1603-0021-005	Workers Comp Insurance	380	10	2.70%	370	119	251	387
070-1603-0021-006	Health Insurance	1,270	(190)	-13.01%	1,460	1,806	(346)	1,459
070-1603-0021-007	Life Insurance	10	-	0.00%	10	13	(3)	11
070-1603-0021-008	Disability Insurance	-	-		-	-	-	-
070-1603-0021-009	Dental Insurance	50	(20)	-28.57%	70	79	(9)	68
070-1603-0021-011	Vision Insurance	10	-	0.00%	10	13	(3)	11
070-1603-0021-012	Medicare	20	(70)	-77.78%	90	102	(12)	98
070-1606-0021-016	PERS Unfunded Liability	-	-		-	-	-	-
	Fringe Benefits Totla	3,700	280	8.19%	3,420	3,599	(179)	720
	Contract Services							
070-1603-0145-100	Miscellaneous Expenditures	200	(300)	-60.00%	500	500	-	106
070-1603-0147-000	Clean-up Tree Maint/Watering	520	20	4.00%	500	500	-	800
070-1603-0147-303	Contractual Services - Other	2,950	2,050	227.78%	900	2,864	(1,964)	1,069
	Contract Services Total	3,670	1,770	93.16%	1,900	3,864	(1,964)	1,975
	Cemetery Maintenance							
070-1603-0163-000	Cemetery Maintenance	300	(1,200)	-80.00%	1,500	206	1,294	143
	Cemetery Maintenance Total	300	(1,200)	-80.00%	1,500	206	1,294	143
	Burial Vault							
070-1603-0170-010	**Casket Burial Vault**	300	300	100.00%	-	300	(300)	-
070-1603-0170-020	**Urn Burial Vault**	300	300	100.00%	-	-	-	1,050
		600	600	100.00%	-	300	(300)	1,050

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	Water							
070-1603-0193-000	Water	480	-	0.00%	480	268	212	449
	Water Total	480	-	0.00%	480	268	212	449
	Indirect OH Costs Allocation							
070-1603-0300-999	Indirect OH Costs Allocation	2,770	(1,090)	-28.24%	3,860	3,860	-	3,190
	Indirect OH Costs Allocation Total	2,770	(1,090)	-28.24%	3,860	3,860	-	3,190
	Depreciation Expenditures							
070-1603-0350-003	Land Improvement Depr Exp	260	10	4.00%	250	250	-	493
	Depreciation Expenditures Total	260	10	4.00%	250	250	-	493
	Transfer Out To Other Funds							
070-1603-0900-031	TransferOut-Capital Proj Fd31	-	-		-	-	-	-
	Transfer Out To Other Funds Total	-	-		-	-	-	-
	PW - General Maintenance Totals	19,620	1,440	7.92%	18,180	19,686	(1,506)	14,133
	Total Expenses - Fund 70	19,620	1,440	7.92%	18,180	19,686	(2,254)	14,133
	Revenues over/ (Under) Expenses	$ (13,480)	$ (13,480)	100.00%	$ -	$ (14,546)	$ (15,294)	$ (7,020)

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget: FY 20-21 Proposed Budget	Proposed Budget: $ Change From PY Budget	Proposed Budget: % change From PY Budget	Prior & Current Year Information: Final Budget FY 19-20	Prior & Current Year Information: Projected Actual FY 19-20	Prior & Current Year Information: Projected Variance FY 19-20	Prior & Current Year Information: Actual FY 18-19
	RDA Successor Agency							
	REVENUES							
	RDA Tax Increments							
	Property Tax							
190-9701-1010-101	RDA Property Tax Trust Fund	$ 393,070	$ 550	0.14%	$ 392,520	$ 392,521	$ 1	$ 368,824
	Property Tax Total	393,070	550	0.14%	392,520	392,521	1	368,824
	Total RDA Tax Increments	393,070	550	0.14%	392,520	392,521	1	368,824
	RDA Use of Money / Property							
	Interest Income							
190-9704-1033-000	Interest Income	-	-		-	-	-	10,961
	Interest Income Total	-	-		-	-	-	10,961
	Total RDA Use of Money / Property	-	-		-	-	-	10,961
	Total Revenues - Fund 190	393,070	550	0.14%	392,520	392,521	1	379,785
	EXPENDITURES							
	Interest Expense							
190-1901-0119-000	Lease Expense	20,000	(20,000)	-50.00%	40,000	18,681	21,319	29,631
	Interest Expense Total	20,000	(20,000)	-50.00%	40,000	18,681	21,319	29,631
	Lease Expense							
190-1901-0134-000	Lease Expense	28,070	1,070	3.96%	27,000	27,515	(515)	27,071
	Lease Expense Total	28,070	1,070	3.96%	27,000	27,515	(515)	27,071
	Loan Payment To City Of Ojai							
190-1901-0135-000	Loan Payment To City Of Ojai	292,010	-	0.00%	292,010	292,005		-
190-1901-0135-132	Loan Payment To Housing Fund	73,000	-	0.00%	73,000	73,001	(1)	-
	Totals	365,010	-	0.00%	365,010	365,006	(1)	-
	RDA Capital Project Fund Totals	413,080	(18,930)	-4.38%	432,010	411,202	20,803	56,702
	Total Expenditures - Fund 190	413,080	(18,930)	-4.38%	432,010	411,202	20,803	56,702
	Revenues over/ (Under) Expenditures	$ (20,010)	$ 19,480	0	$ (39,490)	$ (18,681)	$ (20,809)	$ 323,083

City of Ojai
FY 20-21 Proposed Budget Detail Worksheet

		Proposed Budget			Prior & Current Year Information			
Account Number	Description	FY 20-21 Proposed Budget	$ Change From PY Budget	% change From PY Budget	Final Budget FY 19-20	Projected Actual FY 19-20	Projected Variance FY 19-20	Actual FY 18-19
	RDA Successor Agency LM Housing Fund							
	REVENUES							
	RDA Use of Money / Property							
	Interest Income							
192-9704-1033-000	Interest Income	$ -	$ -		$ -	$ -	$ -	$ 5,727
	Interest Income Total	-	-		-	-	-	5,727
	Total RDA Use of Money / Property	-	-		-	-	-	5,727
	Misc Refunds & Receipts							
192-9707-1044-000	Misc Refunds & Receipts		-		-	-	-	-
	Budgeted Use of Fund Balance	24,770	(178,300)	-87.80%	203,070	3,012	200,058	-
	Misc Refunds & Receipts Total	24,770	(178,300)	-87.80%	203,070	3,012	200,058	-
	Total RDA Misc Receipts & Refunds	24,770	(178,300)	-87.80%	203,070	3,012	200,058	-
	Total Revenues - Fund 191	24,770	(178,300)	-87.80%	203,070	3,012	200,058	5,727
	EXPENDITURES							
	RDA - Housing Rehab Project							
192-1903-0131-000	Legal Advertising Expense	-	-		-	-	-	-
192-1903-0196-000	Sewer srv charge (408 N Montg)	2,300	(197,700)	-98.85%	200,000	2,142	(197,858)	2,098
192-1903-0300-999	Indirect OH Costs Allocation	22,470	21,600	2482.76%	870	870	-	560
192-1903-0897-930	Sewer srv charge (408 N Montg)	-	(2,200)	-100.00%	2,200	-	(2,200)	-
192-1903-0897-941	Hsg Project Development Assist	-	-		-	-	-	55,350
	Indirect OH Costs Allocation Total	24,770	(178,300)	-87.80%	203,070	3,012	(200,058)	58,008
	RDA - Low Mod Housing Fund Totals	24,770	(178,300)	-87.80%	203,070	3,012	(200,058)	58,008
	Total Expenditures - Fund 191	24,770	(178,300)	-87.80%	203,070	3,012	(200,058)	58,008
Revenues over/ (Under) Expenditures		$ -	$ -		$ -	$ -	$ -	$ (52,281)

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 are substantial and far exceeds all revenues City would hope to receive. Possible revenue sources are gas tax and grants, various other restricted funding sources, and TOT transfers from General Fund to the Capital Improvement Fund. To bridge the funding gap of continued maintenance, residents of Ojai unanimously voted for an increase to Transient Occupancy Tax (TOT) from 10% to 15%. This increase of 5% to TOT is referred to as Measure C.

In normal economic years, City has transferred 20% of Transient Occupancy Tax (TOT) revenue from the General Fund to the CIP fund. Due to the current coronavirus pandemic, Council approved the reduction of the TOT transfer from General Fund to balance the current budget. The FY 2020/21 budget reduced Transient Occupancy Tax (TOT) revenue transferred from the General Fund by $265,010. The long-term effect of COVID-19 pandemic is unknown at this time, but it may be challenging to maintain the 20% transfer from General Fund and this policy may need to be adjusted.

Residents of Ojai passed Measure C in a time when our City needs the most support in order to continue with deferred maintenance plans. With measure C, the City can continue maintenance on the previously planned off year of road maintenance. With Measure C, City of Ojai residents will notice infrastructure improvements every year. In the long run we will transform ourselves from a City with poorly maintained infrastructure to a City with high quality infrastructure; that is roads, parks and buildings.

Approximately $2 million was spent on streets in FY 2020 with an anticipated shortfall of about $180,000 in FY 2019/20. With support from Measure C tax and continued TOT transfer from General Fund, the CIP budget is estimated to end FY 2020-21 with surplus (revenue over expenditures) of $471,000. The CIP proposes a total investment of roughly $17 million spread over the next four years.

City of Ojai
CIP Summary Schedule
Fiscal Years 2020-24
By CIP Type

	Projected 19-20	Projected 20-21	Projected 21-22	Projected 22-23	Projected 23-24
CAPITAL PROJECTS					
Starting Balance	$ 49,890	$ (128,751)	$ 342,699	$ 370,293	$ 331,043
Revenues:					
Measure C	-	1,289,500	1,362,000	1,431,000	1,400,000
Transient Occupancy Tax	535,819	366,400	610,000	625,250	640,881
Transfers from Other Funds	1,196,170	458,910	931,130	185,000	3,256,570
Interest	-	-	-	-	-
Grants	232,350	1,464,450	1,844,130	937,000	22,000
Donations	-	160,500	-	282,000	240,000
Total Revenues	1,964,339	3,739,760	4,747,260	3,460,250	5,559,451
Total Available	2,014,229	3,611,009	5,089,959	3,830,543	5,890,495
CIP Expenditures					
Road Overlays & Reconstruction	(1,598,670)	(1,020,000)	(2,083,126)	(1,160,000)	(2,026,572)
Climate Mitigation and Fire Protection	(15,000)	(506,000)	(375,000)	(87,000)	(26,000)
Parks	(56,470)	(530,500)	(70,000)	(747,000)	(525,000)
Complete Streets	(318,360)	(1,025,810)	(1,546,540)	(890,000)	(2,530,000)
Parking Lots	(97,000)	(59,000)	(130,000)	(126,000)	(53,000)
Facilities	-	(79,000)	(259,500)	(92,000)	(135,000)
Drainage	-	(23,000)	(143,000)	(310,000)	(95,000)
Transfer out to other funds	-	-	-	-	-
Transit	(57,480)	(25,000)	(112,500)	(87,500)	-
Total Expenditures	(2,142,980)	(3,268,310)	(4,719,666)	(3,499,500)	(5,390,572)
Ending Balance	$ (128,751)	$ 342,699	$ 370,293	$ 331,043	$ 499,922

City of Ojai

Proposed 5-Year Capital Improvement Plan (CIP)

Project Name	Priority	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
		$	$	$	$	$
ROAD OVERLAY & RECONSTRUCTION						
AB939 Rubber AC Funding (up to 10%)		355,000	-	145,090	-	38,536
CalRecycle Rubber AC Grant ($10/ton)		-	-	-	-	-
Gas Tax (HUTA, inc SB1)		699,000	120,000	588,036	-	588,036
Measure C Funds			900,000	1,250,000	1,000,000	1,400,000
Road Overlays -see Multi Year Plan (inc design/QA)	A	544,670	-	100,000	160,000	-
Road Overlay & Reconstruction Total:	A	**1,598,670**	**1,020,000**	**2,083,126**	**1,160,000**	**2,026,572**
PARKS			-	-	-	-
All Parks Master Plan		-	-	-	-	75,000
Libbey Park		-	-	-	-	-
Remodel Restrooms	*C*	-	-	25,000	225,000	225,000
Turf Hill - new artifical turf	B	-	22,000	-	-	-
Sewer Line Pump System	C	-	5,000	45,000	-	-
Pergola timber replacement	B	-	85,000	-	-	-
Libbey Bowl		-	-	-	-	-
Libbey Bowl Shade	*done*	18,350	-	-	5,000	-
Libbey Bowl Lawn Regrading		-	-	-	-	-
Boyd Center/Martin Gym:		-	-	-	-	-
Boyd Roof - Steep Section	B	-	-	-	65,000	-
Gym Roof	B	-	-	-	180,000	-
Sarzotti Park		-	-	-	-	-
Field #1 Light Poles	A	22,120	91,000	-	-	-
Outdoor Basketball/Futsal Courts	A	16,000	327,500	-	-	-
New Playground (no CDBG)		-	-	-	210,000	225,000
Ball Fields Renovation		-	-	-	40,000	-
Rehab Gym Floor		-	-	-	22,000	-
Water Park Element		-	-	-	-	-
Daly Park (Sign/table)	done	-	-	-	-	-
Skate Park Shade		-	-	-	-	-
Parks Total:		**56,470**	**530,500**	**70,000**	**747,000**	**525,000**
COMPLETE STREETS:			-	-	-	-
Bryant Industrial Area Plan - Pearl St. Ext. and other.		-	-	-	-	2,500,000
TDA Art 3 Grant - Bike/Ped Improvements			-	-	-	-
Bike Trail Xings Safety Imp (TDA+AB939) [FY13/14 TDA]	done	925	-	-	-	-
Bike Trail signage (street Xings)	done/C	-	-	-	-	-
Grand Ave Bike Lanes [FY14/15 TDA]	B	-	10,000	40,000	40,000	-
Sidewalk Infill		-	-	-	-	-
Sidewalk Gap Fill - Aliso St (4 locations)	*done*	-	-	-	-	-
Complete Streets Master Plan	*done*	-	-	-	-	-
Bike Lane Striping	C	-	-	20,000	-	20,000
RRFBs:			-	-	-	-
NHS/Maricopa Ped Xings RRFBs	*done*	58,250	-	-	-	-
Canada/Blanche/Park RRFBs	*done*	-	-	-	-	-
Arcade (E. End)/Montgomery RRFBs	B/C	-	-	70,000	-	-
ADA Implementation Plan (see Fund 10)	*partial*	6,522	-	-	-	-
ADA - Implement Facilities (in paving/TDA Art3)		-	-	-	-	10,000
ADA Sidewalk Fix - S. Montgomery at Agave Maria	*done*	47,500	-	-	-	-
Bike Trail Bridge at Fox Canyon Barranca	C	440	29,545	91,537	-	-
			-	-	-	-

City of Ojai

Proposed 5-Year Capital Improvement Plan (CIP)

	Priority	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
ATP - Programming Consultant	A	2,000	2,000	-	-	-
ATP - Prelim Design & Outreach	A	5,000	5,000	-	-	-
ATP - NEPA & ROW	A	5,000	105,000	-	-	-
ATP - Design Suport/Review	A	19,901	24,000	25,000	-	-
ATP - Demonstration ($430k grant>SCAG)	A	19,588	315,000	-	-	-
ATP - PS&E ($330k grant)	A	153,231	176,769	-	-	-
ATP - Construction ($2.5M grant)(1/2021 CTC Approv.)	A	-	350,000	1,300,000	850,000	-
Portable speed radar sign (safepace 100)		-	8,500	-	-	-
Complete Street Total:		**318,357**	**1,025,815**	**1,546,537**	**890,000**	**2,530,000**
PARKING LOTS			-	-	-	-
W. Libbey Lot (W of fountain)	*B*	-	12,000	-	-	-
Signal/Matillija (Rainbow Br)	*B*	-	16,000	-	-	-
Matillija/Aliso (Farmers Mkt)		-	-	12,000	-	-
Lower Libbey	*C*	75,000	-	35,000	-	10,000
Plaza Alley (S. of Matillija, N of Chevron)		-	-	8,000	-	-
Plaza (S. of Matillija)		-	10,000	-	-	-
City Hall	*done*	-	-	-	-	-
Little House (repaved by HELP ~2018)	*done*	-	-	-	-	-
Signal St. leased lot (adjacent to PO)	B	-	-	10,000	-	5,000
Police Dept	B	-	8,000	-	-	-
Sarzotti - north lot		-	-	-	8,000	-
Sarzotti - south lot		-	-	-	8,000	-
Park n ride	B	-	3,000	35,000	-	8,000
PW Yard - upper/lower parking lots	B	22,000	-	-	65,000	-
PW Yard - steep drive		-	-	-	30,000	-
Rotary Park		-	-	30,000	-	-
Matillija/Aliso (Farm Mkt -north)		-	-	-	15,000	-
Plaza (alley to restrooms)		-	10,000	-	-	-
Cemetery		-	-	-	-	30,000
Parking Lots Total:		**97,000**	**59,000**	**130,000**	**126,000**	**53,000**
CLIMATE MITIGATION AND FIRE PROTECTION			-	-	-	-
Middle Stewart Canyon Creek Restoration Project		-	**506,000**	**375,000**	**87,000**	**26,000**
Watershed Progressive -Instream Flow Enhancement		15,000	**-**	**-**	**-**	**-**
Total Climiate Mitigation and Fire Protection		**15,000**	**506,000**	**375,000**	**87,000**	**26,000**

City of Ojai

Proposed 5-Year Capital Improvement Plan (CIP)

	Priority	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
FACILITIES			-	-	-	-
HELP Little House - Roof/HVAC		-	-	-	-	80,000
Museum			-	-	-	-
Paint/stucco/drainage	*done*	-	-	-	-	-
Termite & wood repair	*done*	-	-	-	-	-
Repair/Repaint Exterior Trim	*done*	-	-	-	-	-
Curator /Archive Area Roof (flat)	*done*	-	-	-	-	-
New Walk Thru Gates (Ojai Ave and Blanche)	A	-	-	-	-	-
Chapel Roof	C	-	-	35,000	-	-
West section, low slope roof (steep ok)	A	-	-	-	-	-
HVAC - [consider ops budget $8k/year]	A	-	-	22,000	-	-
City Hall			-	-	-	-
Roof Fix (west orig section)	A	-	14,000	-	-	-
Repair/Repaint Exterior Trim & Windows	*done*	-	-	-	-	-
Council Dais	C	-	-	-	3,000	-
Chamber Curtains		-	-	-	4,000	-
Replace Rugs		-	-	-	44,000	-
Replace Front Arbor	B	-	38,000	-	-	-
Gazebo Roof	B	-	12,000	-	-	-
Pickleball Sound Mitigation	B	-	15,000	-	-	-
Public Works Yard			-	-	-	-
Trash Enclosure Roof for Lower Yard (NPDES)	C	-	-	-	5,000	45,000
Upper Yard Crew Roof - Replace		-	-	14,000	6,000	-
Lower Yard Equipment Roof		-	-	-	-	-
HVAC+Roof- (crew)		-	-	30,500	-	-
HVAC- (admin)		-	-	10,000	-	-
Police Dept		-	-	-	-	-
Police Dept - Paint Trim/arbor		-	-	13,000	-	-
HVAC w Roof		-	-	-	30,000	-
Arcade/Plaza		-	-	-	-	-
Paint Arcade (out&inside)	C	-	-	55,000	-	-
Roof			-	80,000	-	90,000
Facilities Total:		**-**	**79,000**	**259,500**	**92,000**	**135,000**
DRAINAGE (Fund 25)			-	-	-	-
New MS4 Permit		-	-	80,000	80,000	80,000
Drainage Study Update	C	-	-	-	65,000	-
Topo Map w/LIDAR	*done*	-	-	-	-	-
Video Inpsection CMP/RCP Drains	B	-	8,000	8,000	-	-
Repair CMP/RCP per video Inspect	C	-	-	-	150,000	-
Large Drain Safety Improvement	*done*	-	-	-	-	-
Re-Line Signal St 30" CMP	*done*	-	-	-	-	-
Re-Line Arcade 54" ACMP	C	-	-	40,000	-	-
Ped Xing at E End Arcade - CB to drain	B	-	-	-	-	-
Design Improvements - Ojai Ave S. side	C	-	-	-	-	-
Trash Excluders (30 total, 3/yr for 10 yrs, end FY2030)	*partial*	-	15,000	15,000	15,000	15,000
Drainage Total:			**23,000**	**143,000**	**310,000**	**95,000**
TRANSIT (Fund 24)			-	-	-	-
Washdown Pad/Paving(GCTD/Art 4 Cap Funds)	B	57,479	-	-	-	-
Trolley Stop - Addt'l & Improvements (CMAQ)	C	-	25,000	112,500	87,500	-
Transit total:		**57,479**	**25,000**	**112,500**	**87,500**	**-**

City of Ojai

Proposed 5-Year Capital Improvement Plan (CIP)

	Priority	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Transfers to Other Funds & Interest			-	-	-	-
Interest		-	-	-	-	-
Capital Transfer to Fund 33			-	-	-	-
Equipment total:		**-**	**-**	**-**	**-**	**-**
Total Expenses:		**2,142,976**	**3,268,315**	**4,719,663**	**3,499,500**	**5,390,572**
Revenue Source:						
			-			
Measure C (Fund 12)			1,289,500	1,362,000	1,431,000	1,400,000
TOT Revenue from Fund (10)		535,819	366,400	610,000	625,250	640,881
		-	-	-	-	-
Subtotal		**535,819**	**1,655,900**	**1,972,000**	**2,056,250**	**2,040,881**
Transfer from Other Funds:					-	-
Libbey Bowl Fund (11)		18,350				-
Transit Capital Fund (24)		70,907	-	-	-	-
Transit Fund (23)			-	-	-	-
AB939 (GF Deferred Revenue)		355,169	115,910	160,090	90,000	153,536
Transfer from GF (Fd10)		-	-	-	-	-
Drainage Fund (25)		-	23,000	48,000	65,000	15,000
TDA Article 8 Fund (27)			-	-	-	-
Gas Tax Fund (22)		699,000	120,000	588,036	-	588,036
Plaza Fund (52)		-	-	135,000	-	-
Traff Mitig Fund (010 Def Rev)		52,748	-	-	-	-
Prop 68/Recreation Grant		-	200,000	-	-	-
Misc Funds		-	-	-	30,000	2,500,000
Subtotal Transfers:		**1,196,174**	**458,910**	**931,126**	**185,000**	***3,256,572***
Other Income						
Donation		**-**	160,500	-	282,000	240,000
Interest			-	-		-
Investment income						-
Other income						-
Total Other Income		**-**	**160,500**	**-**	**282,000**	**240,000**
						-
Grants:						-
Prop 68/Rec Dept		-	-	-	-	-
CalRecycle RAC Grant		-	-	-	-	-
CalRecycle Bev Grant		-	-	-	-	-
CDBG Grant		-	-	-	-	-
TDA Art 3 Grant (Fd26)		89,117	160,545	34,083	20,000	-
CMAQ/ATP/STP Grant		143,233	873,902	1,477,051	850,000	-
Prop 1B Grant		-	-	-	-	-
CDFW Grant			430,000	333,000	67,000	22,000
Subtotal Grants:		**232,350**	**1,464,447**	**1,844,134**	**937,000**	**22,000**
Total Revenue:		1,964,343	3,739,757	4,747,259	3,460,250	5,559,454

City of Ojai - Equipment Replacement 5-Year Plan

Fund 33 Vehicle, IT and Equipment Replacement Summary

Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Equipment & Technology					
Beginning Fund Balance	$ 81,520	$ 124,584	$ (9,784)	$ (15,374)	$ (37,164)
Revenues	40,000	20,010	40,710	40,710	40,000
Grant Revenues	30,000	-	-	-	-
Transfer in from Other Fund	-	-	20,000	20,000	20,000
Total Revenues	70,000	20,010	60,710	60,710	60,000
Total Available	151,520	144,594	50,926	45,336	22,836
IT Expenditures	19,886	154,378	66,300	82,500	52,100
Equipment expenditures	7,050	-	-	-	-
Total expenditures	26,936	154,378	66,300	82,500	52,100
Estimated ending fund balance	**124,584**	**(9,784)**	**(15,374)**	**(37,164)**	**(29,264)**
Vehicles & Rolling Stock (See Detailed Schedule)					
Beginning Fund Balance	241,426	223,108	165,988	72,628	95,268
Revenues	68,540	2,640	62,640	62,640	62,640
Interest Income	42	40	-	-	-
Sale of Assets					
Transfer in from Fund 31	-	-	-	-	-
Total Revenues	68,582	2,680	62,640	62,640	62,640
Total Available	310,008	225,788	228,628	135,268	157,908
Vehicle Expenditures	86,900	59,800	156,000	40,000	130,000
Total expenditures	86,900	59,800	156,000	40,000	130,000
Estimated ending fund balance	**223,108**	**165,988**	**72,628**	**95,268**	**27,908**
Total Fund 33					
Beginning Fund Balance	322,946	347,692	156,204	57,254	58,104
Revenues	108,540	22,650	103,350	103,350	102,640
Grant Revenues	30,000	-	-	-	-
Interest Income	42	40	-	-	-
Sale of Assets	-	-	-	-	-
Transfer in from othe funds	-	-	20,000	20,000	20,000
Total Revenues	138,582	22,690	123,350	123,350	122,640
Total Available	461,528	370,382	279,554	180,604	180,744
IT Expenditures	19,886	154,378	66,300	82,500	52,100
Equipment expenditures	7,050	-	-	-	-
Vehicle Expenditures	86,900	59,800	156,000	40,000	130,000
Total expenditures	113,836	214,178	222,300	122,500	182,100
Estimated ending fund balance	**$ 347,692**	**$ 156,204**	**$ 57,254**	**$ 58,104**	**$ (1,356)**

Fund 33 - IT, Vehicle, Equipment & Technology Plan

Description	Priority	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
GENERAL						
Cyber Security Assessment & Remediation	**A**		-	12,000	12,000	12,000
Network Security Audit	**A**		15,000			
Network Security Improvements	**A**		40,000			
IT Operations Redundancy/Backup		*in Gen Fund IT budget*				
Ojai Ave Fiber Optic Design w CMWD		4,200	4,200			
Subtotal:		4,200	59,200	12,000	12,000	12,000
HARDWARE - Network Servers						
Ojaidc5 (REC Dept)						
Fortis/Document Mgmt (2008 server)	**C**			5,000		
Exchange						8,000
Ojaidc2 (Domain Controller - documents, now 6)						8,000
Ojaidc3 (>now dc4)					4,000	
Springbrook/Finance	**A**		8,000			
Servers		-	8,000	5,000	4,000	16,000
Workstations by Dept						
City Manager Dept		3,598	900	900	-	-
Community Development		1,667	1,800	1,800	1,700	-
Finance Dept		1,882	900	900	1,000	-
City Clerk		900	-	-	-	-
Public Works Dept		3,400	1,800	2,900	2,000	1,800
Recreation Dept		-	1,800	1,800	1,800	1,800
Total Workstations		11,447	7,200	8,300	6,500	3,600
Network Infrastructure						
Server Room Fire Suppression System	B	-	15,000	5,000		
New Network Backup Solution	A	972				
New Network Security Appliance	A					
Libbey Park Fiber Optic (Crew>PD>Libbey Bowl)	B	2,511				
Libbey Bowl Wi-Fi (for Production purposes)						
Network Switch Refresh	A					
Subtotal:		3,483	15,000	5,000	-	-
Charged to Dept Budgets						
HARDWARE Subtotal		14,930	30,200	18,300	10,500	19,600
SOFTWARE (City-Wide)						
Office 2016 (40 seat Open License)	A				40,000	
Document Mgmt Software (*transition Fortis to LaserFic*	**C**			16,000		
Finance Software (Springbrook, etc.)	**B**		8,000			
PDF Software	**B**		4,000			
Accela Implementation*(upgrade/maintenance)	A	256				
SOFTWARE Subotal		256	12,000	16,000	40,000	-

Fund 33 - IT, Vehicle, Equipment & Technology Plan

Description	Priority	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Phone System						
Server (non-Windows domain)	**A**		23,000			
Phone System Subtotal		-	23,000	-	-	-
PEG TV/Channel 10						
Fiber Optic to City Hall						
New server & recorder & converters						
Rebuild Council Chamber AV Record System	**C**	500	21,000	20,000	20,000	20,000
PEG TV/Channel 10 Subtotal		500	21,000	20,000	20,000	20,000
AM Radio 1610						
Replace Radio Broadcast Equipment	**B**		8,978			
Replace Batteries						500
AM Radio 1610 Subtotal		-	8,978	-	-	500
Total IT Expenditures		19,886	154,378	66,300	82,500	52,100
Equipment						
Electric Vehicle Charging Station *(if demand warrants)*		-	-	-	-	
Generators:						
PW Yard backup generator	**C**			-		
PW IT lpg generator					-	
City Hall lpg generator (xfer switch FY18/19)	B				-	
Police Dept diesel generator						
Battery/Electric - Consult						
Battery/Electric - Landscaping & Yard Equip		3,300				
Battery/Electric - 60" Deck Mower						
Power PW Shop for Chargers						
Libbey Bowl Backup Batteries						
Upgrade power panel lower yard						
Equipment		3,750				
Total Equipment Expenditures		7,050	-	-	-	-
Total IT & Equipment Replacement Exp		**26,936**	**154,378**	**66,300**	**82,500**	**52,100**
Grants/Other Revenue:						
PEG		-	-	20,000	20,000	20,000
Transfer from Other Funds		40,000	20,010	40,710	40,710	40,000
APCD for EV Chargers		-	-	-	-	
APCD for Electric Landscaping Equipment		30,000	-	-	-	
Subtotal:		70,000	20,010	60,710	60,710	60,000
Total Equipment		**$ 43,064**	**$ (134,368)**	**$ (5,590)**	**$ (21,790)**	**$ 7,900**

City of Ojai
Annual Vehicle Replacement Reserve
As of 6-30-20

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	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	16,000	23-24	30	500
	1987	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	30,000	20-21	25	1,200
	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	28,000	42-43	25	1,100
	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	36,000	39-40	25	1,400
2019	2019	Ford	F250 Contractor Bed/reg. cab	916	1FDBF2A64KEC69464		36,000	Public works	Public Works	1601	36,000	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	10,000	18-19	10	1,000
Recreation														
	1996	Ford	Econoline Passenger Van	505	1FBJS31G2TAA33846	1084985	26,943	Recreation	Recreation	1503	27,000	21-22	15	1,800
	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								**873,000**	**Total**		**46,800**
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											**$ 892,849**			**$ 47,700**
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			247,000	2028-29	10	24,700
2019	2018	Hometown	Trolley		1F66F5DY2J0A184445		$ 246,888	Transit			247,000	2028-29	10	24,700
			Total		**TOTAL**		**$ 1,845,702**				**$ 892,849**			**$ 47,700**

City of Ojai

Annual Vehicle Replacement Reserve

As of 6-30-20

Year Placed in Service	Vehicle Year	Make	Model	Unit #	Replacement Cost By Department: Public Works	Building	Finance	Recreation	Planning	Trolley	Total	Annual Assessment by Department: 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	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	16,000						16,000	500						500
	1987	Chevrolet	6000 Bucket Truck	910	22,000						22,000	900						900
		Ford	F-450 Bucket Truck	911	30,000						30,000	1,200						1,200
	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	28,000						28,000	1,100						1,100
	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	36,000						36,000	1,400						1,400
2019	2019	Ford	F250 Contractor Bed/reg. cab	916	36,000						36,000	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	10,000						10,000	1,000						1,000
Recreation																		
	1996	Ford	Econoline Passenger Van	505				27,000			27,000				1,800			1,800
	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		707,000	-	21,000	145,000	-	-	873,000	35,900	-	1,400	9,500	-	-	46,800
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					$ 726,849	$ -	$ 21,000	$145,000	$ -	$ -	$ 892,849	$ 35,900	$ -	$ 1,400	$ 9,500	$ -	$ 900	$ 47,700
FUND 24 - Transportation Equipment Fund																		
	2006	Molly	Trolley	Transit 8						16,500	16,500						16,500	16,500
	2011	Hometown	Trolley	Transit 9						16,500	16,500						16,500	16,500
	2011	Hometown	Trolley	Transit 10						16,500	16,500						16,500	16,500
	2011	Hometown	Trolley	Transit 11						16,500	16,500						16,500	16,500
2019	2018	Hometown	Trolley							24,700	24,700						24,700	24,700
2019	2018	Hometown	Trolley							24,700	24,700						24,700	24,700
			Total		**$ 726,849**	**$ -**	**$ 21,000**	**$145,000**	**$ -**	**$ -**	**$ 892,849**	**$ 35,900**	**$ -**	**$ 1,400**	**$ 9,500**	**$ -**	**$ 900**	**$ 47,700**

City of Ojai

Annual Vehicle Replacement Reserve

As of 6-30-20

Year Placed in Service	Vehicle Year	Make	Model	Unit #	Total Collected FY 14-20	Total Expended	Remaining Balance	(Over)/ under Replace Reserve	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Thereafter	Total
				Vehicle	Balance in Reserve				Estimated Replacement Cost Per Year						
City Hall															
2016	2016	Ford	Fusion	506	$ 7,000	$ -	$ 7,000	$ 14,000						21,000	$ 21,000
Police															
1999	1999	Kustom	Radar Trailer	518	7,000	-	7,000	18,000						25,000	25,000
Public Works															-
	2001	Ford	F-250 Pickup	707	10,500	-	10,500	19,500						30,000	30,000
2017	2000	GMC	Dump Truck		2,400	-	2,400	12,600						15,000	15,000
	2001	Ford	F-550 BI-Fuel Dump Truck	913	8,400	-	8,400	9,600						18,000	18,000
	1998	Chevrolet	3500 Dump Truck	903	3,500	-	3,500	12,500				22,000			22,000
	1987	Chevrolet	6000 Bucket Truck	910	6,300	-	6,300	15,700			22,000				22,000
		Ford	F-450 Bucket Truck	911	8,400	-	8,400	21,600		35,000					35,000
	1988	Haulette	16'2-Axle Trailer	802	1,400	-	1,400	3,600			-			5,000	5,000
	1988	Bobcat	853 Loader	809	9,100	-	9,100	28,900					38,000		38,000
2020			Bobcat accessories		6,300		6,300	15,700		22,000					22,000
2020		SealMaster	Slurry Trailer		4,200		4,200	9,800	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	42,000	-	42,000	78,000						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	10,500	-	10,500	12,500				-	23,000		23,000
2018	2018	Ford	F-150 4x4 Pickup	906					28,000						28,000
	1987	Ford	F-150 BI-Fuel Pickup	914	15,400	-	15,400	6,600					22,000		22,000
	2004	Ford	F-250 Pickup	703	10,500	-	10,500	11,500						22,000	22,000
2017	2014	Ford	Transit Connect	514	4,500	-	4,500	17,500							-
2019	2019	Ford	Ford 250 Panel Van (new for Miguel)	915	2,800	-	2,800	33,200	36,000						36,000
2019	2019	Ford	F250 Contractor Bed/reg. cab	916	2,800	-	2,800	33,200	36,000						36,000
	2011	Ford	F-150 BI-Fuel Pickup	912	10,500	-	10,500	11,500					22,000		22,000
2003	2003	Ford	F150 Pickup	902	3,000	-	3,000	19,000					22,000		22,000
		Ford	F-150 Pick Up	509	10,500	-	10,500	11,500						22,000	22,000
	1993	Ford	Ranger Pickup	504	7,000	-	7,000	13,000						20,000	20,000
	1997	John Deere	Gator 4x6	512	7,000	-	7,000	3,000		10,000					10,000
Recreation															
	1996	Ford	Econoline Passenger Van	505	12,600	-	12,600	14,400			27,000				27,000
	1999	Carson	8 Ft. Box Trailer	517	1,400	-	1,400	3,600						5,000	5,000
	1998	Ford	Econoline Passenger Van	512	12,600	-	12,600	14,400						27,000	27,000
	1991	John Deere	Gator	513	4,900	-	4,900	5,100						10,000	10,000
	2002	Toyota	Tacoma 4x2	510	6,300	-	6,300	6,700					13,000		13,000
	1995	Ford	15 Passenger van	520	12,600	-	12,600	14,400						27,000	27,000
2016	2016	Ford	15 Passenger van		14,700	-	14,700	16,300						31,000	31,000
	1984	Carson	10 Ft. Box Trailer	519	1,400	-	1,400	3,600						5,000	5,000
			General Government		267,500	-	267,500	510,500	181,000	67,000	49,000	22,000	140,000	403,000	862,000
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					$ 272,900	$ -	$ 272,900	$ 524,949	$ 181,000	$ 67,000	$ 49,000	$ 22,000	$ 159,849	$ 403,000	$ 881,849
FUND 24 - Transportation Equipment Fund															
	2006	Molly	Trolley	Transit 8	33,000		33,000	132,000						165,000	165,000
	2011	Hometown	Trolley	Transit 9	33,000		33,000	132,000						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		49,400	-247000	(197,600)	444,600	243,270						243,270
2019	2018	Hometown	Trolley		49,400	-247000	(197,600)	444,600	243,270						243,270
			Total		**$ 197,800**	**$ (494,000)**	**$ (296,200)**	**$ 1,285,200**	**$ 486,540**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 495,000**	**$ 981,540**