



CITY OF OJAI

PROPOSED MUNICIPAL BUDGET
FISCAL YEAR 2021-2022





City of Ojai

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City of Ojai

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City Manager's Budget Message

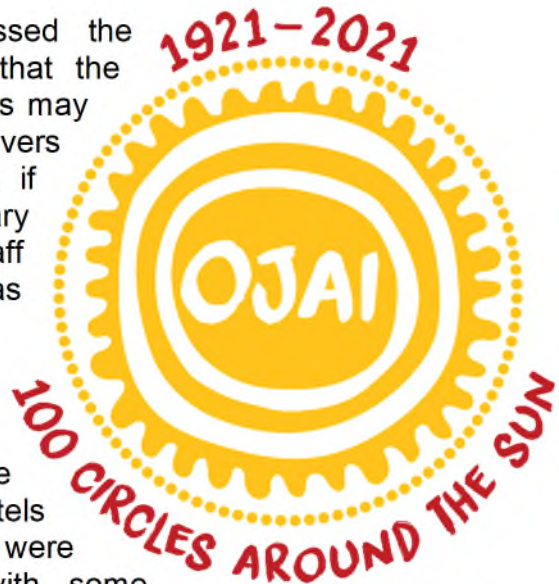
In the 2020/21 budget message, we discussed the challenges caused by COVID-19, and noted that the "budget is expected to be volatile, some revenues may over perform dramatically if the economy recovers quickly. Others may underperform dramatically if closures continue. By proposing necessary reductions, this budget is a positive first step, but staff will continue to monitor, and return to Council as needed to adjust to changing conditions."

Unfortunately, as we all know, impacts from COVID extended longer than expected, well past June 2020, with some restrictions remaining in place almost a year later. Businesses, particularly hotels and restaurants, two major business types in Ojai, were impacted by multiple rounds of closures, with some businesses not able to reopen until June 15, 2021. This resulted in a major impact on our economy, and significantly reduced total revenues, from the already reduced \$10.8 million to \$8.8 million.

As anticipated, revenues were volatile. Hotel tax (transient occupancy tax), which is typically the City's largest tax revenue, was budgeted at a conservative \$3.2 million but only \$2.6 million was actually received. Sales tax was also impacted, from a conservative \$1.7 million projection to \$1.3 million actual. Ultimately, tax revenues came in \$800,000 under the adopted budget. Additionally, Licenses and Permits Revenue (\$128,000 less than budgeted) and Recreation Program Revenues (\$352,000 less than budgeted) were impacted as well. Although the City had adopted a conservative \$10.8 in revenue, total revenue was reduced an additional \$2.0 million.

With such a dramatic reduction in revenue, there were two keys to being able to continue to provide quality city services: 1) close management of expenditures, and 2) the City's emergency reserve fund.

Throughout the year, the City Council reviewed the budget with staff on a quarterly basis. This allowed for timely reporting, and quick response, which resulted in difficult but needed reductions to reduce expenditures. The City reacted in real time to these challenges, managed vacancies closely, reduced use of certain contracts, and made other reductions to reduce operating expenditures from the adopted \$10.1 million to the projected actual \$8.2 million. Approximately \$840,000 in savings were from salaries and benefits, typically due to managed vacancies. These expenditures were managed closely to ensure minimal



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impact on services to residents. However, as certain programs, such as Recreation, come back after COVID restrictions, it will be necessary to fill key vacancies, and restore these expenditures to more “normal” levels.

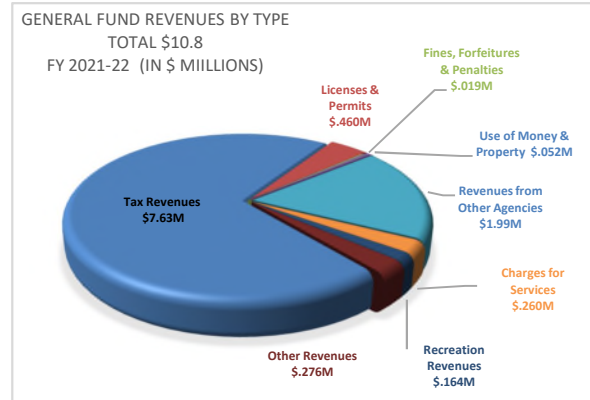
The City Council reserve policy is to have General Fund reserves equal to 50% of General Fund appropriations for the coming year. In recent years, with \$10 to \$11 million annual budgets, this has meant that to meet the reserve policy, the City needed to have \$5 to \$5.5 million in reserves. The City has not met this reserve goal, and entered the pandemic with approximately \$3.4 million in reserves.

The emergency reserves are particularly important because of Ojai’s reliance on tourism and sales tax for 30% and 16% of the City’s revenues respectively. With 42% of the City’s General Fund revenues directly tied to the tourism industry, the City is particularly vulnerable to impacts to those industries. During the COVID pandemic, these industries were hit particularly hard, resulting in the City of Ojai needing to utilize the emergency reserves for months at a time when hotels, wineries and restaurants were shut down, resulting in almost zero revenues. It is anticipated that the City will lose over \$4.2 million due to the impacts of COVID, and with only \$2.5 million expected in emergency funding, the City will absorb much of that cost. The City should consider this a learning experience for evaluating future emergency reserve needs; realizing that our economy is perhaps more susceptible than initially thought.

In June of 2020, staff projected that the City would have approximately \$2.3 million remaining in reserves on June 20, 2021. Although this projection appears to be fairly accurate, at the time of the projection, staff did not anticipate the multiple rounds of hotel closures which at times reduced the City’s reserves from \$3.4 million to approximately \$1 million. Typical monthly expenditures for the City total approximately \$700,000. With \$1 million in reserve at times, it was not an exaggeration to state that the City was potentially months away from completely depleting reserves. As positive news, as businesses have reopened the City appears to be recovering quicker than expected, although the reserves are still down from prior year, and are well short of the City’s reserve goal policy. This is yet another reason to budget conservatively, as the City will need to manage its budget carefully and closely to have funding available to continue to build the emergency reserves.

Upcoming Fiscal Year (21/22) Budget Revenues

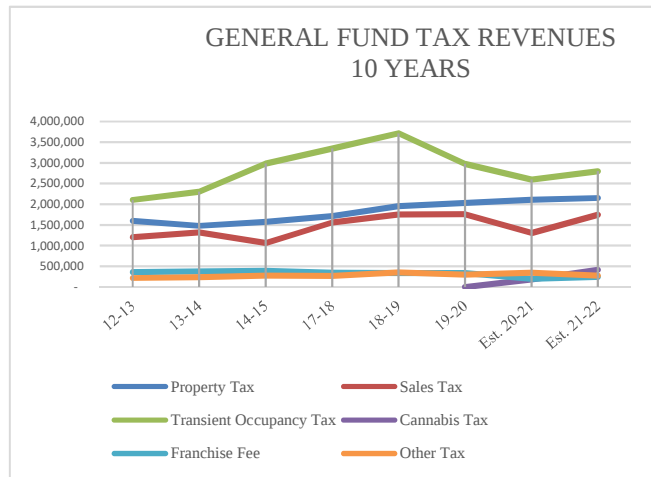
The draft budget anticipates General Fund revenues of \$10.2 million. Tax revenues comprise approximately \$7.6 million, or 75% of the General Fund revenues. Transient Occupancy Tax (TOT) revenue once again is expected to make up the biggest portion of



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that revenue, accounting for \$2.8 million of the City's anticipated General Fund revenues. This is a conservative estimate due to the potential COVID impacts on hotels, and is lower than typical levels.

Property tax revenue is projected to make up \$2.2 million, a 10% increase from the \$2.0 million anticipated in the adopted FY 2019/20 budget. Staff projects Sales Tax revenue will increase to approximately \$1.75 million from \$1.66 million in the proposed FY 2020/21 budget, as stores continue to recover from the closure orders. Cannabis tax is anticipated to total \$420,000, up from last year's \$185,000 for partial year.



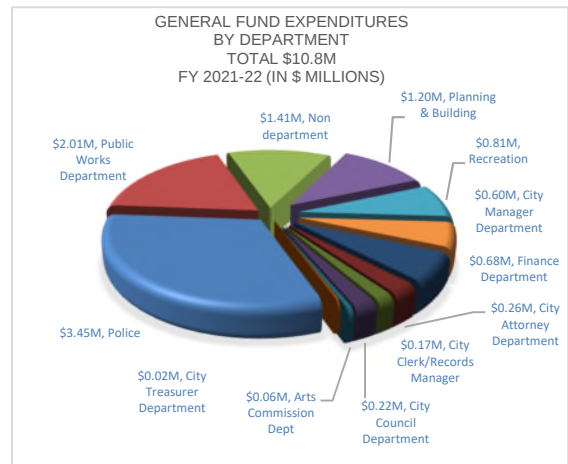
Licenses and Permits revenues are projected to decrease from prior year to approximately \$460,000. Recreation Program Revenues are also projected to decrease dramatically due to the impacts of COVID, from last year's adopted \$433,000 to \$164,000 this year. Last year's actual revenues for recreation were only \$81,000, as COVID shuttered most classes. These revenues are all expected to continue to be impacted by the coronavirus orders, and will take time to recover.

Expenditures

The largest percentage of General Fund expenditures (\$7.6 million) pay for salaries and benefits of employees (\$4.2 million includes Unfunded liability and Retiree Health), and for providing police services (\$3.4 million). These are the fixed costs to deliver essential services, such as police, public works, and other services, to the residents of Ojai. The City was able to reduce salaries and benefits by almost \$1 million last year, but is planning to restore services this year.

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The contract for basic Sheriff's Department services is budgeted to increase approximately 5% 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 5.2% of the total 7.7% current pension cost.



Measure “C” and the City’s Commitment to Infrastructure

On March 3, 2020, the City of Ojai 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 and reduced expected TOT funding from \$1.6 million to approximately \$1.3 million, 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.

The City is planning road overlays (paving) this year that are only possible because of Measure “C” funding. In addition, the City has successfully leveraged Measure “C” with grants and donations to stretch the \$1.3 million into approximately \$3.9 million in Capital Improvement Projects. 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 in recent years, 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. This year is a primary example of this, as without Measure “C,” street paving would have likely been postponed. However, with Measure “C,” paving is planned this year.

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Economic Outlook:

Looking forward, there are several key issues to keep in mind as we prepare the current and future budgets, including:

- **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 few years. These disasters and the economic downturn from the coronavirus pandemic should impress upon the City of Ojai the need for adequate reserves to withstand them. Staff is preparing to review the reserve policy with the City's Finance and Budget Committee this year, with these issues in mind.

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 carefully as budgets are prepared. It is a matter of when, not if, the next emergency will occur.

- **Public Safety Costs** - Costs for Police services have been increasing between 2.5-5% annually over the past few years (other than a small reduction due to COVID impacts). 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. In May of 2021, the City of Ojai initiated an in-depth assessment of public safety costs and the current contract, reflecting the importance of this issue. The City will need to keep these issues in mind as it works to update its public safety agreement.

- **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, across all cities. 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 20-21, by requiring that “classic” employees offset cost of living increases by paying 4 percent of their PERS contribution. PEPRAs 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

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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 \$200,000 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 21-22, the City proposes re-initiating the contribution of \$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 nearly paid off in 2036.

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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 \$10.852 million revenue less \$10.849 million departmental expenditures (including \$200,000 operating contingency) resulting in \$2,000 surplus. The budget also includes the following “non-operating” expenditures resulting in \$527,000 “net income before transfers”:

- 204,000 Community Outreach

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- 32,840 Arts Commission
- 100,000 Prepayment of Retiree Medical

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 21-22 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.

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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

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.

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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.)

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

Section 6: Capital Improvement Projects (CIP) Policies

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

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Section 7: Debt Policies

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

Section 8: Investment Policies

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

Section 9: Inter-fund Transfer Policies

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

Section 10: Special Revenue Fund Policies

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

Section 11: Accounting, Auditing & Financial Reporting Policies

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

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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 2021
The Investment Policy should be reviewed and updated at least annually. The current Investment Policy was updated in June 2021 with the adopted resolution 21-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 21-xx on June 22, 2021 and is attached in its entirety.



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2021-22 Investment Policy



**Adopted by City Council
June 22, 2021
Resolution No. 2021-**

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

**Pamela Greer
Finance Director/ Investment Officer**

**Alan Rains
Treasurer**

**401 S. Ventura St.
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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. On June 22, 2021, City Council adopted a resolution which states that the City shall strive to support green investments.

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 June 09, 2020, City Council adopted Resolution 20-35 which states that the City shall refrain from any new direct investments in businesses, funds or financial services institutions that knowingly engage in work related to the production, transportation, storage, processing, use or disposal of nuclear weapons or the components of nuclear weapons with no non-military applications.

10 - Collateralization - Reference: CA Govt. Code 53601

Collateralization will be required on two types of investments: certificates of deposit amounts exceeding the FDIC insurance limits and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for Certificate of Deposits and 102% for reverse repurchase agreements of principal and accrued interest.

Uninsured bank deposits may only be invested with financial institutions which participate in the California Local Agency Security Program (LASP) administered by the California Department of Financial Institutions. LASP provides for collateral requirements, oversight and monitoring, and reporting by financial institutions.

Collateral is also required for repurchase agreements. The market value of securities that underlie a repurchase agreement shall not be allowed to fall below 102% of the value of the repurchase agreement and the value shall be adjusted no less than quarterly. Securities that can be pledged for collateral shall consist only of securities permitted in this policy.

11 - Review of Investment Portfolio –

The securities held by the *City of Ojai* must be in compliance with Section 8.0 Authorized and Suitable Investments at the time of purchase. Because some securities may not comply with Section 8.0 Authorized and Suitable Investments subsequent to the date of purchase, the (*Designated Official – i.e. Treasurer*) shall at least annually review the portfolio to identify those securities that do not comply. The (*Designated Official – i.e. Treasurer*) shall establish procedures to report to the (Agency/District's board/council) and to its oversight committee, should one exist, major and critical incidences of noncompliance identified through the review of the portfolio.

12 - Investment Pools / Mutual Funds

Investment pools include LAIF, county pooled investment funds, and shares of beneficial interest (mutual funds and money market funds), and joint powers authority pools. A thorough investigation of any pool or fund is required prior to the City's investment and on a periodic basis while funds are invested. The investigation will include review of the following items: • Eligible investments; • Investment policy and/or investment objectives; • Interest calculation, distribution, and treatment of gains/losses; • Schedule for receiving statements and portfolio listings; • Fees.

13 - Safekeeping and Custody – Reference: CA Govt. Code 53608

All security transactions, including collateral for repurchase agreements, entered into by the City of Ojai shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officer and evidenced by safekeeping receipts.

14 - Diversification

The Investment Officer shall diversify the investment portfolio by security type, institution and maturity. The restriction on concentration in a single security type or institution is detailed in Section 8.

15 - Maximum Maturities

Individual investments within the investment portfolio are limited to a maximum of five years except where further limited by State Law and/or this policy. The City is a “buy and hold” investor whereby securities are purchased with the intent of being held until maturity. Maturities will be matched with the City’s cash flow requirements. After cash flow requirements are met, investment considerations will include seeking additional yield that may be available in the market.

16 - Internal Controls

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Ojai are protected from loss, theft, fraud or misuse.

Annually, the City’s independent auditor will conduct an independent review of investment records and verify the investments have been made in accordance with this policy.

17 - Performance Standards

The investment portfolio shall be managed to obtain a reasonable rate of return while preserving capital and meeting cash flow needs. The City’s investment strategy is passive with investments generally held to call or maturity. Given this strategy and the policy objectives, the basis used to determine whether market yields are being achieved shall be the average daily yield for the preceding quarter of three month Treasury bills for the liquid portion of the portfolio and the two- year U.S. Treasury note for the short-term portion of the portfolio. Additional benchmarks may be used as they are deemed relevant and appropriate.

18 - Investment Oversight Committee

The City’s Finance and Budget Committee will serve as the Investment Oversight Committee and act as an advisory committee to the City Council. The committee shall consist of one City Council member, the City Manager, the City Treasurer, the Director of Finance, and one public member who is a resident of the City of Ojai. The public member shall be appointed by City Council for a term not to exceed four years; however, public members may request an appointment for additional terms. Applicants shall apply for this position and will be selected in the same manner as the City’s various commissions. The committee meets at least annually.

The purpose of the Investment Oversight Committee is to:

1. Review the investment practices used by the Investment Officer for compliance with the investment policy.
2. Analyze the monthly Treasurer’s reports for adherence to established guidelines.
3. Advise the City Council of any deviation from guidelines established by this policy or any other practices that are deemed imprudent for a public agency.
4. The committee reviews the Investment Policy and proposes modifications and amendments to the policy.

19 - Reporting – Reference: CA Govt. Code 53607 and 53646(b)

Within 30 days of the end of each month, the Treasurer shall submit the monthly investment report to the City Manager and City Council. The monthly reports are presented to the Investment Oversight Committee at its meetings.

The report shall list each investment by investment category and include: (1) purchase and maturity dates, (2) yield, (3) original cost, (4) par value, and (5) market value. In addition, the report will provide a weighted average yield of the portfolio, the weighted average maturity of the portfolio and the monthly investment transactions.

20 - Investment Policy Adoption – Reference: CA Govt. Code 53646

The investment policy shall be reviewed at least annually by the Treasurer and the Investment Oversight Committee to ensure its consistency with the City’s overall objectives and its compliance with California Government Code and best practices. Any changes proposed must be approved by City Council. The investment policy shall be submitted to City Council for consideration and adoption at a public meeting on an annual basis whether or not modifications are necessary.

21 - Glossary:

Because this policy is to be available to the public as well as the governing body, it is important that a glossary of related terminology be part of the policy.

AGENCIES: Federal agency securities and/or Government-sponsored enterprises.

ASKED: The price at which securities are offered.

BANKERS’ ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio’s investments.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BROKER: A broker brings buyers and sellers together for a commission.

CALTRUST: See Investment Trust of California below.

CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP): A California Joint Powers Authority (“JPA”) established in 1989 to provide California public agencies with professional investment services. The Pool is a permitted investment for all local agencies under California government code section 53601 (P).

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CD’s are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report of the (*entity*). It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (*e.g., U.S. Treasury Bills.*)

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

DURATION: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per entity.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): Government sponsored wholesale banks (currently 12 regional banks), which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FHA mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

INVESTMENT TRUST OF CALIFORNIA (CalTRUST): CalTRUST is a voluntary pooled investment program for California local governments and special districts authorized by Section 53601(p) of the California Government Code. CalTRUST is administered by the CalTRUST Joint Powers Authority, created pursuant to the provisions of California Government Code Section 6509.7, and whose Board of Trustees consists of local agency treasurers and finance directors. Wells Capital Management serves as the Investment Advisor to each of the CalTRUST funds. Each of the three CalTRUST funds, the CalTRUST Heritage Money Market Fund, the CalTRUST Short-Term Fund and the CalTRUST Medium-Term Fund complies with all of the restrictions and limitations placed on local agency investments by California Government Code Sections 53601 and 53635. The CalTRUST Heritage Money Market Fund provides same-day liquidity, while the CalTRUST Short-Term Fund provides next-day liquidity. The CalTRUST Medium-Term Fund provides monthly liquidity. There are no minimum or maximum transaction limits with the CalTRUST funds. All investment earnings are distributed to participating agencies on a proportionate basis.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes. **LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

LOCAL AGENCY INVESTMENT FUND (LAIF): The Local Agency Investment Fund is a voluntary investment alternative for California's local governments and special districts authorized by the California Government Code. The LAIF is managed by the State Treasurer's Office with oversight by the Local Agency

Investment Advisory Board. All securities in LAIF are purchased under the authority of Government Code Sections 16430 and 16480.8.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

NEGOTIABLE CERTIFICATES OF DEPOSIT (NCD): Negotiable Certificates of Deposit are unsecured obligations of the financial institution, bought at par value with promise to pay face value plus accrued interest at maturity. They are high-grade negotiable instruments, paying a higher interest rate than regular CD's.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC 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.

City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2021-22			Prior Years			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Adopted Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY FY 19-20
REVENUES							
<u>Tax Revenues</u>							
Property Tax	\$ 2,151,360	\$ 132,400	6.6%	\$ 2,018,960	\$ 2,108,140	\$ 89,180	\$ 2,032,380
Sales Tax	1,745,000	85,000	5.1%	1,660,000	1,302,620	(357,380)	1,759,760
Transient Occupancy Tax	2,796,080 *	(404,420)	-12.6%	3,200,500	2,599,630	(600,870)	2,975,890
Cannabis Tax	420,000	420,000	100%	-	185,850	185,850	-
Franchise Fees	243,200	(78,630)	-24.4%	321,830	198,470	(123,360)	338,150
Other tax revenues	275,700	(69,540)	-20.1%	345,240	347,730	2,490	299,520
Total Tax Revenues	7,631,340	84,810	1.1%	7,546,530	6,742,440	(804,090)	7,405,700
<u>Licenses & Permits</u>							
Planning Fees	21,200	(5,600)	-20.9%	26,800	21,200	(5,600)	26,320
Cannabis Licensing Fees	14,410	(13,270)	-47.9%	27,680	19,210	(8,470)	12,050
Building & Safety Permits	240,030	13,230	5.8%	226,800	244,030	17,230	274,000
Developer Fees	92,800	(67,200)	-42.0%	160,000	60,520	(99,480)	81,200
Plan Check Fees	76,000	5,020	7.1%	70,980	100,000	29,020	51,970
Other Licenses & Permits	15,780	(62,510)	-79.8%	78,290	17,600	(60,690)	28,450
Total Licenses & Permits	460,220	(130,330)	-22.1%	590,550	462,560	(127,990)	473,990
<u>Revenue From Other Agencies</u>							
Motor Vehicle In Lieu	916,300	301,940	49.1%	614,360	965,010	350,650	918,290
AB 939 Fees/SRRE	116,000	(1,180)	-1.0%	117,180	116,730	(450)	115,360
SLESF "COPS" Funding	100,000	(15,750)	-13.6%	115,750	98,390	(17,360)	155,150
Other revenue	207,100	(129,050)	-38.4%	336,150	68,020	(268,130)	91,170
Total Revenues From Other Agencies	1,339,400	155,960	13.2%	1,183,440	1,248,150	64,710	1,279,970
<u>Charges For Current Services</u>							
Indirect OH Cost Allocations	199,210	(35,150)	-15.0%	234,360	130,010	(104,350)	169,660
Other	60,300	(55,210)	-47.8%	115,510	18,950	(96,560)	68,110
Total Charges for Current Services	259,510	(90,360)	-25.8%	349,870	148,960	(200,910)	237,770
<u>Other Revenues</u>	347,050	(307,690)	-47.0%	654,740	154,280	(500,460)	484,360
<u>Recreation Program Revenues</u>							
Recreation Program Revenue	55,340	(79,210)	-58.9%	134,550	25,700	(108,850)	91,680
Recreation Classes Revenue	48,300	(53,620)	-52.6%	101,920	35,820	(66,100)	90,660
Day Camps	32,470	(90,530)	-73.6%	123,000	3,620	(119,380)	85,050
Other Recreation	28,000	(46,000)	-62.2%	74,000	16,030	(57,970)	64,030
Total Recreation Revenues	164,110	(269,360)	-62.1%	433,470	81,170	(352,300)	331,420
General Fund Revenue before ARPA	10,201,630	(556,970)	-5.2%	10,758,600	8,837,560	(1,921,040)	10,213,210
COVID related funding	650,000		100%		893,830 **		
Total General Fund Revenues	10,851,630	(556,970)	0.9%	10,758,600	9,731,390	(1,921,040)	10,213,210
* Includes 100% of TOT							
** Includes American Rescue Plan Act (ARPA) grant, NOT yet received							
<u>EXPENDITURES</u>							
<u>SALARIES & BENEFITS</u>							
Salaries	2,423,044	14,404	0.6%	2,408,640	1,835,760	572,880	2,251,027
PERS	242,190	(21,510)	-8.2%	263,700	210,340	53,360	226,500
PERS Unfunded Liability	595,220	65,140	12.3%	530,080	515,340	14,740	423,860
Health Insurance	470,260	(450)	-0.1%	470,710	329,530	141,180	408,460
Retiree Medical	212,000	20,000	10.4%	192,000	203,840	(11,840)	202,720
Soc Security & Medicare	173,900	(19,410)	-10.0%	193,310	133,570	59,740	175,310
Workers Comp Insurance	60,910	15,000	32.7%	45,910	53,460	(7,550)	44,631
Other	64,240	7,520	13.3%	56,720	38,920	17,800	49,950
Total Salaries & Benefits	4,241,764	80,694	1.9%	4,161,070	3,320,760	840,310	3,782,458
<u>DEPARTMENTAL OPERATING EXP</u>							
Recreation	106,650	(96,930)	-47.6%	203,580	34,790	168,790	169,630
Contract Sheriff Services	3,362,000	(43,760)	-1.3%	3,405,760	3,211,850	193,910	3,324,960
Office & Computer Supplies	34,050	(10,200)	-23.1%	44,250	27,290	16,960	37,250
City Attorney Services	263,530	46,630	21.5%	216,900	226,040	(9,140)	297,000
Insurance	273,250	53,030	24.1%	220,220	234,120	(13,900)	160,730
Software License & Maint	51,720	7,170	16.1%	44,550	32,520	12,030	35,490
HR & Admin Other Expenditures	328,880	59,110	21.9%	269,770	27,180	242,590	69,190
Total Operating Expenditures	4,420,080	15,050	0.3%	4,405,030	3,793,790	611,240	4,094,250

City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2021-22			Prior Years			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Adopted Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY FY 19-20
CONTRACT SERVICES							
City Administration	14,140	2,530	21.8%	11,610	7,890	3,720	25,800
Planning	471,800	235,170	99.4%	236,630	81,170	155,460	73,950
Building	275,670	(72,810)	-20.9%	348,480	208,480	140,000	308,380
Public Works	262,050	(28,750)	-9.9%	290,800	224,090	66,710	258,560
Accounting & Auditing	78,240	7,980	11.4%	70,260	75,000	(4,740)	80,201
Copier Leases	17,460	(730)	-4.0%	18,190	13,100	5,090	17,220
Alarms	20,510	(1,000)	-4.6%	21,510	13,920	7,590	10,820
Total Contract Services	1,139,870	142,390	14.3%	997,480	623,650	373,830	774,931
UTILITIES							
Electricity	91,370	(2,780)	-3.0%	94,150	84,360	9,790	89,390
Natural Gas	4,300	510	13.5%	3,790	4,050	(260)	3,750
Water	45,830	4,530	11.0%	41,300	41,900	(600)	41,490
Telephone & Internet	47,480	8,930	23.2%	38,550	42,990	(4,440)	41,200
Sewer	12,700	950	8.1%	11,750	12,650	(900)	11,660
Trnsf Out/street Light(50)	6,830	(980)	-12.5%	7,810	6,830	980	7,810
Total Utilities	208,510	11,160	5.7%	197,350	192,780	4,570	195,300
REPAIRS MAINTENANCE							
Facilities Maintenance	68,870	17,570	34.2%	51,300	34,740	16,560	43,590
Park Maintenance	54,200	(17,160)	-24.0%	71,360	44,040	27,320	41,930
Street Maintenance	32,100	6,100	23.5%	26,000	28,910	(2,910)	43,900
Tree Maintenance	56,500	(24,550)	-30.3%	81,050	80,600	450	56,170
Equipment & Capital Purchases	600	-	0.0%	600	1,400	(800)	1,510
Trnsf Out/Plaza Maint(52)	46,380	(6,620)	-12.5%	53,000	46,380	6,620	50,470
Total Repairs Maintenance	258,650	(24,660)	-8.7%	283,310	236,070	47,240	237,570
OTHER ADMIN EXPENDITURES							
Training & Education	15,320	(5,180)	-25.3%	20,500	12,980	7,520	26,380
Auto Transportation Costs	40,450	4,100	11.3%	36,350	32,640	3,710	44,160
Total Other Admin Expenses	55,770	(1,080)	-1.9%	56,850	45,620	11,230	70,540
Total Operating Expenditures	10,324,644	223,554	2.2%	10,101,090	8,212,670	1,888,420	9,155,049
Net Income From City Operations	526,986	(780,524)	-118.71%	657,510	1,518,720	(32,620)	1,058,161
OTHER EXPENDITURES							
Prepayment of Retiree Medical	100,000	100,000	100%	-	-	-	-
Community Outreach	204,000	43,900	27.4%	160,100	160,780	(680)	181,732
Arts Commission	32,840	(2,160)	-6.2%	35,000	35,940	(940)	31,980
Total Other Expenditures	336,840	141,740	72.6%	195,100	196,720	(1,620)	213,712
Net Income Before Transfers	190,146	(922,264)	-58.9%	462,410	1,322,000	(34,240)	844,449
TRANSFERS							
Equipment (Fund 33)	97,200	77,190	385.8%	20,010	20,010	-	103,920
Capital Project (Fund 31-Grant)	85,700	(30,210)	-26.1%	115,910	94,360	21,550	295,170
Library (51)	5,250	(750)	-12.5%	6,000	5,250	750	-
TOT Transfer to CIP Fund 31	-	(366,390)	-100.0%	366,390	366,390	-	553,090
Transfer to other funds	-	-	100%	-	-	-	-
Total Transfers	188,150	(320,160)	-63.0%	508,310	486,010	22,300	952,180
Net Income (Loss)	1,996⁽¹⁾	(602,104)		(45,900)	835,990⁽¹⁾	(56,540)	(107,731)

(1) Includes one-time, anticipated American Rescue Act grant \$650,000, and other one-time grants.

City of Ojai - Other Funds
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Libbey Bowl Maintance Fund (11)							
<u>REVENUES</u>							
Libbey Bowl Ticket Surcharge	\$ 28,000	\$ -	0.0%	\$ 28,000	\$ -	\$ 28,000	\$ 16,080
<u>EXPENDITURES</u>							
Transfers to Other Funds	-	-	100%	-	-	-	-
Net Revenue Over/(Under) Expenditures	\$ 28,000	\$ -	0.0%	\$ 28,000	\$ -	\$ 28,000	\$ 16,080
Measure C (12)							
<u>REVENUES</u>							
Tax Revenues	1,389,180	\$ (189,320)	-12.0%	\$ 1,578,500	\$ 1,297,850	\$ (280,650)	\$ 50,840
Other Revenues	-	-	100%	-	-	-	-
Total Revenues Fund 12	1,389,180	(189,320)	-12.0%	1,578,500	1,297,850	(280,650)	50,840
<u>EXPENDITURES*</u>							
Tree Maintenance	122,500	20,000	19.5%	102,500	107,500	(5,000)	-
Facility Improvements	-	(20,000)	-100.0%	20,000	7,000	13,000	-
Code Compliance	90,000	(10,000)	-10.0%	100,000	100,000	-	-
Emergency Public Signboard	8,000	-	0.0%	8,000	8,120	(120)	-
Street Mtn: Sidewalk, Street signs, Street striping, Bike lane, etc.	-	(20,000)	-100.0%	20,000	20,000	-	-
Transfers to Other Funds (see fund 31-CIP & 33-Equipment)	1,173,120	(116,380)	-9.0%	1,289,500	300,000	(989,500)	-
Total Expenditures Fund 12	1,393,620	(146,380)	-9.5%	1,540,000	542,620	(981,620)	-
Net Revenue Over/(Under) Expenditures	\$ (4,440)	\$ (42,940)	-111.5%	\$ 38,500	\$ 755,230	\$ 700,970	\$ 50,840
Gas Tax Fund (22)							
<u>REVENUES</u>							
Tax Revenues	\$ 334,200	\$ 10,960	3.4%	\$ 323,240	\$ 298,800	\$ (24,440)	\$ 322,900
Other Revenues	2,500	2,500	100%	\$ -	\$ 2,500	\$ 2,500	\$ 3,100
Total Revenues Fund 22	336,700	13,460	4.2%	323,240	301,300	(21,940)	326,000
<u>EXPENDITURES</u>							
Other Expenses	1,700	1,700	100%	-	1,700	(1,700)	2,110
Transfers to Other Funds	283,000	163,000	135.8%	120,000	-	120,000	699,000
Total Expenditures Fund 22	284,700	164,700	137.3%	120,000	1,700	118,300	701,110
Net Revenue Over/(Under) Expenditures	\$ 52,000	\$ (151,240)	-74.4%	\$ 203,240	\$ 299,600	\$ (140,240)	\$ (375,110)
Transit Fund (23)							
<u>REVENUES</u>							
Grant Revenues	\$ 561,700	\$ (234,400)	-29.4%	\$ 796,100	\$ 563,890	\$ 232,210	\$ 467,930
Trolley Fare Revenues	107,000	(22,300)	-17.2%	129,300	87,170	42,130	112,260
Transfers from Other Funds	-	-	100%	-	-	-	-
Total Revenues Fund 23	668,700	(256,700)	-27.7%	925,400	651,060	274,340	580,190
<u>EXPENDITURES</u>							
<u>SALARIES & BENEFITS:</u>							
Salaries	355,000	30,000	9.2%	325,000	298,860	26,140	284,320
PERS	38,160	(11,940)	-23.8%	50,100	41,190	8,910	83,570
Health Insurance	30,320	10,450	52.6%	19,870	20,240	(370)	24,110
Retiree Medical	8,300	1,400	20.3%	6,900	10,340	(3,440)	26,000
Soc Security & Medicare	22,390	(3,010)	-11.9%	25,400	25,200	200	22,100
Workers Comp Insurance	5,840	1,440	32.7%	4,400	5,120	(720)	2,520
Other	7,740	2,330	43.1%	5,410	5,140	270	5,290
Total Salaries & Benefits	467,750	30,670	7.0%	437,080	406,090	30,990	447,910
Office & Computer Supplies	12,800	6,360	98.8%	6,440	10,440	(3,990)	9,320
HR & Other Admin Expenditures	28,400	(80)	-0.3%	28,480	17,000	11,480	19,820
Telephone, Internet, Alarm	2,020	(180)	-8.2%	2,200	1,800	400	1,770
Contract Services	36,220	17,670	95.3%	18,550	28,340	(9,790)	28,740
Insurance	17,000	(2,000)	-10.5%	19,000	11,400	7,600	19,100
Other Admin Expenses	3,800	800	26.7%	3,000	2,550	450	3,060
Auto & Transportation Costs	57,300	(9,900)	-14.7%	67,200	57,340	9,860	62,960
Grant Expenses	176,500	(40,800)	-18.8%	217,300	176,500	40,800	176,550
Other Expenses	-	(1,200)	-100.0%	1,200	-	1,200	3,890
Depreciation	102,050	(15,700)	-13.3%	117,750	101,050	16,700	102,010
Capital Purchases	-	-	100%	-	-	-	(73,320)
Capital Transfers to Other Funds	2,640	(20)	-0.8%	2,660	2,660	-	4,620
Subtotal	438,730	(45,050)	-9.3%	483,780	409,080	74,710	358,520
Total Exenditures Fund 23	906,480	(14,380)	-1.6%	920,860	815,170	105,700	806,430
Net Revenue Over/(Under) Expenditures	\$ (237,780)	\$ (242,320)	-5337.4%	\$ 4,540	\$ (164,110)	\$ 168,640	\$ (226,240)

City of Ojai - Other Funds
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Transit Equipment Replacement Fund (24)							
<u>REVENUES</u>							
Deferred Revenues	\$ 27,000	\$ 2,000	8.0%	\$ 25,000	\$ 2,000	\$ (23,000)	\$ 2,190
Transfers In From Other Funds	-	-	100%	-	-	-	-
Total Revenues Fund 24	27,000	2,000	8.0%	25,000	2,000	(23,000)	2,190
<u>EXPENDITURES</u>							
Transfers to Other Funds	25,000	25,000	100%	-	-	-	-
Total Expenditure Fund 24	25,000	25,000	100%	-	-	-	-
Net Revenue Over/(Under) Expenditures	\$ 2,000	\$ (23,000)	-92.0%	\$ 25,000	\$ 2,000	\$ (23,000)	\$ 2,190
Drainage Fund (25)							
<u>REVENUES</u>							
Drainage Fees	\$ -	\$ -	100%	\$ -	\$ -	\$ -	\$ -
Budgeted Use of Funds	30,950	7,300	30.9%	23,650	150	23,500	-
Other Revenues	-	-	100%	-	500	(500)	1,570
Total Revenues Fund 25	30,950	7,300	30.9%	23,650	650	23,000	1,570
<u>EXPENDITURES</u>							
Indirect OH Cost Allocation	950	300	46.2%	650	650	-	5,110
Transfer to Other Funds	30,000	7,000	30.4%	23,000	-	23,000	-
Total Expenditures Fund 25	30,950	7,300	30.9%	23,650	650	23,000	5,110
Net Revenue Over/(Under) Expenditures	\$ -	\$ -	100%	\$ -	\$ -	\$ -	\$ (3,540)
TDA Art 3-Bike & Ped Fund (26)							
<u>REVENUES</u>							
Article 3 - Bike/Ped Funds	\$ 1,000	\$ 1,000	100%	\$ -	\$ 600	\$ (600)	\$ 204,880
Budgeted Use of Fund Balance	3,000	(157,550)	-98.1%	160,550	159,580	970	-
Other Revenues	1,000	1,000	100%	-	900	(900)	1,710
Total Revenues Fund 26	5,000	(155,550)	-96.9%	160,550	161,080	(530)	206,590
<u>EXPENDITURES</u>							
Transfer to Other Funds	5,000	(155,550)	-96.9%	160,550	161,476	(926)	44,256
Total Expenditures Fund 26	5,000	(155,550)	-96.9%	160,550	161,476	(926)	44,256
Net Revenue Over/(Under) Expenditures	\$ -	\$ -		\$ -	\$ (396)	\$ 396	\$ 162,334
Capital & Special Projects Fund (31)							
<u>REVENUES</u>							
Transfers in From Other Funds	\$ 437,700	\$ 18,240	4.3%	\$ 419,460	\$ 161,480	\$ 257,980	\$ 1,127,690
Tax Revenues	1,045,920	(609,970)	-36.8%	1,655,890	666,390	989,500	553,090
Revenues from Other Agencies	1,531,100	27,200	1.8%	1,503,900	338,920	1,164,980	230,740
Misc Reciepts & Refunds	127,500	(33,000)	-20.6%	160,500	40,990	119,510	-
Other Revenues	900	900	100%	-	-	-	910
Total Revenues Fund 31	3,143,120	(596,630)	-16.0%	3,739,750	1,207,780	2,531,970	1,912,430
<u>EXPENDITURES</u>							
Bus Shelter Project	27,870	2,870	11.5%	25,000	-	25,000	73,320
Climate Mitigation	688,000	-	36.0%	506,000	356,300	149,700	-
Parking Lot Maintenance	-	-	-100.0%	59,000	-	59,000	-
Misc Park Projects	388,500	(142,000)	-26.8%	530,500	104,920	425,580	46,950
Gen Maint Projects-Facilities	32,000	(47,000)	-59.5%	79,000	45,090	33,910	-
Misc Special Project-Complete Streets	73,000	24,950	51.9%	48,050	7,190	40,860	60,540
Drainage Project	30,000	22,000	275.0%	8,000	-	8,000	-
STP/Street Overlay Project	905,700	(114,300)	-11.2%	1,020,000	-	1,020,000	1,540,720
ATP Grant Projects	862,150	(115,620)	-11.8%	977,770	219,550	758,220	273,370
Arcade Plaza Drain	30,000	15,000	100.0%	15,000	-	15,000	-
Other Expense	80,900	80,900	100%	-	40	(40)	9,490
Transfers to Other Funds	-	-	100%	-	-	-	-
Land Purchase	-	-	100%	-	-	-	-
Total Expenditures Fund 31	3,118,120	(273,200)	-4.6%	3,268,320	733,090	2,535,230	2,004,390
Net Revenue Over/(Under) Expenditures	\$ 25,000	\$ (323,430)	-94.7%	\$ 471,430	\$ 474,690	\$ (3,260)	\$ (91,960)

City of Ojai - Other Funds
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Equipment Replacement Fund (33)							
<u>REVENUES</u>							
Transfers from Other Funds	\$ 147,640	\$ 145,000	5492.4%	\$ 2,640	\$ 2,640	\$ -	\$ 68,540
Equip & IT Reserve Transfer	77,200	57,190	285.8%	20,010	20,010	-	40,000
Revenue from Other Agencies	440,000	440,000	100%	-	20,000	(20,000)	30,000
Budgeted Use of Funds	-	-	100%	-	-	-	-
Other Revenue	2,500	2,460	6150.0%	40	3,000	(2,960)	10,240
Total Revenues Fund 33	667,340	644,650	2841.1%	22,690	45,650	(22,960)	148,780
<u>EXPENDITURES</u>							
Computer Supplies R&M	-	8,000	0.0%	-	-	-	(970)
Equipment:							
IT Security Assessments/Audit	18,200	(36,800)	-66.9%	55,000	16,370	38,630	-
Tools & Equipment	101,200	36,420	56.2%	64,780	14,090	50,690	47,800
Finance Dept Vehicle	-	-	100%	-	-	-	-
Software implementation	-	(8,000)	-100.0%	8,000	-	8,000	2,200
Equipment - Recreation programs	-	(1,800)	-100.0%	1,800	-	1,800	-
Rec Dept Van	-	-	100%	-	-	-	-
Vehicle purchases	575,000	515,200	861.5%	59,800	-	59,800	2,610
Generators & AC	-	-	100%	-	-	-	-
Electric Vehicle Charging Stat	-	-	100%	-	1,770	(1,770)	-
Electric Landscape Yard Equip	-	-	100%	-	8,090	(8,090)	3,300
Public Works vehicles	-	-	100%	-	-	-	-
IT Vehicle	-	-	100%	-	-	-	-
IT Servers & Hardware	-	(8,000)	-100.0%	8,000	3,350	4,650	2,650
IT PW Computers	-	(1,800)	-100.0%	1,800	-	1,800	7,830
IT Network & Server Room	15,000	-	0.0%	15,000	-	15,000	4,150
Total Expenditures Fund 33	709,400	503,220	231.2%	214,180	43,670	170,510	69,570
Net Revenue Over/(Under) Expenditures	\$ (42,060)	\$ 149,430	-78.0%	\$ (191,490)	\$ 1,980	\$ (193,470)	\$ 79,210
Lighting Fund (50)							
<u>REVENUES</u>							
Special Assessment	\$ 94,500	\$ (1,200)	-1.3%	\$ 95,700	\$ 100,690	\$ (4,990)	\$ 91,195
Transfer from Other Funds	6,830	(970)	-12.4%	7,800	7,800	-	7,810
Other Revenues	-	-	100%	-	-	-	3,850
	101,330	(2,170)	-2.1%	103,500	108,490	(4,990)	102,855
<u>EXPENDITURES</u>							
Salaries	-	-		-	-	-	-
PERS	-	-		-	-	-	-
Soc Security & Medicare	-	-		-	-	-	-
Workers Comp Insurance	-	-		-	-	-	-
Other	-	-		-	-	-	-
Total Salaries & Benefits	-	-	0.00%	-	-	-	-
Contract Services	-	-	100%	-	-	-	-
Street Lighting Electricity	64,000	-	0.0%	64,000	58,240	5,760	77,270
Indirect OH Cost Allocation	16,400	5,300	47.7%	11,100	9,710	1,390	11,100
Other Expenditures	-	-	100%	-	-	-	-
Total Expenditures Fund 50	80,400	5,300	7.1%	75,100	67,950	7,150	88,370
Net Revenue Over/(Under) Expenditures	\$ 20,930	\$ (7,470)	-26.3%	\$ 28,400	\$ 40,540	\$ (12,140)	\$ 14,485
Library Special Tax Fund (51)							
<u>REVENUES</u>							
Library Special Tax	\$ 114,140	\$ 440	0.4%	\$ 113,700	\$ 110,120	\$ 3,580	\$ 111,150
Other Revenues	5,750	(250)	-4.2%	6,000	5,660	340	1,170
Total Revenues Fund 51	119,890	190	0.2%	119,700	115,780	3,920	112,320
<u>EXPENDITURES</u>							
Library Services	109,900	3,900	3.7%	106,000	106,000	-	109,900
Total Expenditures Fund 51	109,900	3,900	3.7%	106,000	106,000	-	109,900
Net Revenue Over/(Under) Expenditures	\$ 9,990	\$ (3,710)	-27.1%	\$ 13,700	\$ 9,780	\$ 3,920	\$ 2,420

City of Ojai - Other Funds
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Plaza Maintenance Fund (52)							
<u>REVENUES</u>							
Plaza Maintenance Assessment	\$ 144,130	\$ (1,160)	-0.8%	\$ 145,290	\$ 144,390	\$ 900	\$ 135,400
Transfer from Other Funds	46,380	(6,620)	-12.5%	53,000	50,750	2,250	50,470
Other Revenues	2,600	-	0.0%	2,600	-	2,600	3,150
Total Revenues Fund 52	193,110	(7,780)	-3.9%	200,890	195,140	5,750	189,020
<u>EXPENDITURES</u>							
Salaries	36,210	2,700	8.1%	33,510	61,270	(27,760)	47,030
PERS	5,050	320	6.8%	4,730	8,490	(3,760)	6,180
Soc Security & Medicare	2,580	60	2.4%	2,520	4,230	(1,710)	3,500
Workers Comp Insurance	600	140	30.4%	460	530	(70)	750
Other	8,950	1,080	13.7%	7,870	14,270	(6,400)	12,620
Total Salaries & Benefits	53,390	4,300	8.8%	49,090	88,790	(39,700)	70,080
			100%				
Other Material & Supplies	8,940	440	5.2%	8,500	15,090	(6,590)	10,720
Contract Services	60,000	-	0.0%	60,000	23,630	36,370	26,090
Electricity	5,000	-	0.0%	5,000	6,100	(1,100)	5,900
Water	6,000	-	0.0%	6,000	5,610	390	7,130
Sewer	1,450	-	0.0%	1,450	1,530	(80)	1,410
Indirect OH Cost Allocation	25,580	9,000	54.3%	16,580	19,630	(3,050)	16,580
Transfer to Other Funds	9,000	9,000	100%	-	-	-	-
Total Expenditures Fund 52	169,360	22,740	15.5%	146,620	160,380	(13,760)	137,910
Net Revenue Over/(Under) Expenditures	\$ 23,750	\$ (30,520)	-56.2%	\$ 54,270	\$ 34,760	\$ 19,510	\$ 51,110
Cemetery Fund (70)							
<u>REVENUES</u>							
Cemetery Plot Sales	\$ 6,140	\$ -	0.0%	\$ 6,140	\$ 4,870	\$ 1,270	\$ 5,140
Misc Refunds & Receipts	-	-	100%	-	-	-	-
Other Revenues	3,000	3,000	100%	-	2,000	(2,000)	4,950
Total Revenues Fund 70	9,140	3,000	48.9%	6,140	6,870	(730)	10,090
<u>EXPENDITURES</u>							
Salaries	7,640	(200)	-2.6%	7,840	7,990	(150)	6,820
PERS	1,680	280	20.0%	1,400	1,040	360	2,700
Soc Security & Medicare	550	40	7.8%	510	560	(50)	530
Workers Comp Insurance	500	120	31.6%	380	440	(60)	170
Other	8,710	7,300	517.7%	1,410	8,460	(7,050)	8,650
Total Salaries & Benefits	19,080	7,540	65.3%	11,540	18,490	(6,950)	18,870
Contract Services	3,110	(360)	-10.4%	3,470	1,210	2,260	2,990
Cemetery Maintenance	900	-	0.0%	900	400	500	180
Water	480	-	0.0%	480	480	-	350
Indirect OH Costs Allocation	4,910	2,140	77.3%	2,770	3,380	(610)	3,860
Transfers to Other Funds	-	-	100%	-	-	-	-
Other Expenditures	460	-	0.0%	460	210	250	250
Total Expenditures Fund 70	28,940	9,320	47.5%	19,620	24,170	(4,550)	26,500
Net Revenue Over/(Under) Expenditures	\$ (19,800)	\$ (6,320)	46.9%	\$ (13,480)	\$ (17,300)	\$ 3,820	\$ (16,410)

City of Ojai - Other Funds
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

RDA Successor Agency Fund (190)

REVENUES

RDA Property Tax Trust Fund
Other Revenues
Total Revenues Fund 190

EXPENDITURES

Salaries
PERS
Soc Security & Medicare
Workers Comp Insurance
Other
Total Salaries & Benefits

Other Expense
Loan Payment to City of Ojai & SA Housing
Contract Services
Electricity
Natural Gas
Water
Telephone
Sewer
Indirect OH Costs Allocation
Other Expenditures
Total Expenditures Fund 190

Net Revenue Over/(Under) Expenditures

RDA Successor Housing Fund (192)

REVENUES

Low & Mod Housing (20%)
Misc Refunds & Receipts
Other Revenues
Total Revenues Fund 191

EXPENDITURES

Housing Rehab
Indirect OH Costs Allocation
Sewer
Other
Total Expenditures Fund 191

Net Revenue Over/(Under) Expenditures

Fiscal Year 2021-22		
Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget
\$ 393,600	\$ 530	0.1%
500	500	100%
394,100	1,030	0.3%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
36,820	(11,250)	-23.4%
357,280	(7,730)	-2.1%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
394,100	(18,980)	-4.59%
\$ -	\$ 20,010	-100.0%

Prior Year Amounts			
Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
\$ 393,070	\$ 393,070	\$ -	\$ 392,520
-	530	(530)	7,040
393,070	393,600	(530)	399,560
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
48,070	46,800	1,270	46,750
365,010	365,010	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
413,080	411,810	1,270	46,750
\$ (20,010)	\$ (18,210)	\$ (1,800)	\$ 352,810



City of Ojai

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City of Ojai

Budget Highlights

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

Balanced Budget

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



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

Infrastructure Needs

During periods of economic downturn and falling revenues, expenditures must be reduced to conserve cash. Often, cities try to maintain services to citizens so they reduce other expenditures such as maintaining infrastructure. "Deferred maintenance" occurs when sufficient resources are not committed to maintaining or improving infrastructure. Deferred maintenance of infrastructure, particularly roads and facilities, is a future liability that does not show up on the City's balance sheet. Since 2012, City Council has made it a priority to catch up on this deferred maintenance by budgeting additional appropriations to address this need. In 2012, City Council started allocating a portion of transient occupancy tax (TOT) revenues to capital projects, which include infrastructure. This allocation grew to 20% of TOT revenues transfer to the Capital Improvement Fund (CIP). In March of 2020, a 5% TOT increase passed called Measure "C". In the same month, a social distancing order was place on all travels due to the coronavirus pandemic outbreak.

City of Ojai

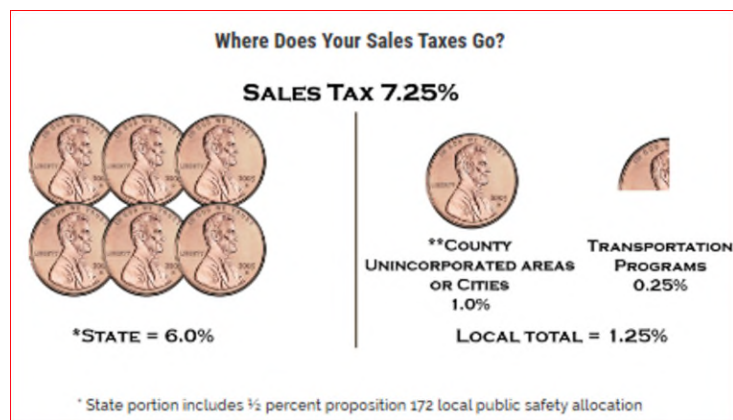
TOT being the largest revenue source for City of Ojai, recognizing this fact, Council approved the reduced TOT transfer of approximately 11% for FY20-21. For FY21-22, the TOT transfer is on hold to balance the budget and instead continue to support Community non-profit groups.

Conservative Revenue Estimates

The FY21-22 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 \$6.7 million of the General Fund revenues. TOT accounts for 42% of "Big Three" revenues and 26% of total General Fund revenues. FY20-21 was an unstable year for revenue forecast with multiple shut down orders due to the coronavirus outbreaks. FY20-21 estimated actual and FY21-22 budget includes one-time revenues from County of Ventura, State of California, and Federal grants. FY21-22 looks promising as Ventura County moves into the yellow tier, allowing greater capacity for indoor gathering and events; however, it is the City's Finance policy to be conservative when estimating revenues. Some businesses did not renew their business license in January 2021, more reasons to be conservative when estimating revenues. This year's budget also includes one-time revenues from County of Ventura, State of California, and Federal grants. Staff will provide regular updates and impacts to our City resources and uses 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. The City experienced how volatile TOT revenue can be and as tourism is recovering from the coronavirus pandemic, TOT revenue estimate remains conservative. Ojai Valley Inn and Spa remains the top producer of TOT revenue. One hotel that closed since the Thomas Fire in FY2017-18 remains closed during FY20-21, however, it may open part of FY21-22.

Sales tax revenue is anticipated to recovery at the same speed as TOT revenue over next several years. Projected sales tax revenue is based on information from our contracted sales tax consultant.



City of Ojai

Secured property tax is the largest portion of property tax, which is the least volatile of the “big three” revenues. In addition to secured property tax, the city also receives property tax from the former Redevelopment Agency (“RDA”) as residual redevelopment property tax trust fund money. This is former RDA tax increment revenues less distributions to school districts and special districts before the funding comes to the city. Annual growth in secured property tax has averaged 4%. Staff have conservatively revised estimated property tax at a 2% growth from actual FY20-21 amount.



License and permit revenues have been volatile over the last five years. Staff is projecting FY21-22 budget to be in line with current year receipts. Increases and decreases by type is a result of completed or known 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 has been at very lean level for several years. FY21-22 budget attempts to restore staffing levels for all departments. The goal remains to reduce the City's levels of contract staffing where it makes sense to maintain the city services.

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. The code enforcement officer has been especially beneficial during the coronavirus social distancing order.

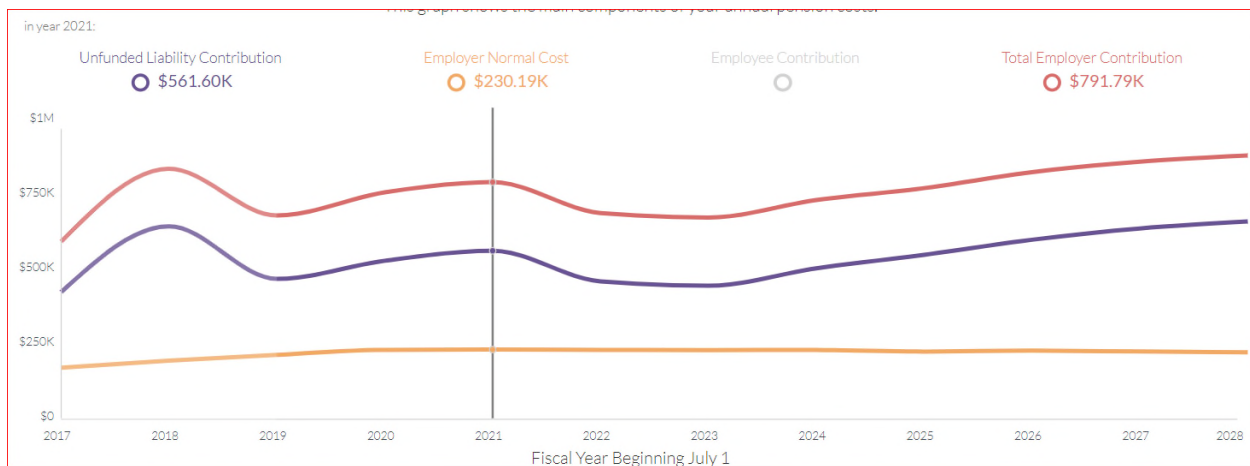
Employee Compensation

The minimum wage has been increasing significantly and will continue to increase until it reaches \$15 per hour. This has primarily affected staffing costs in the recreation department, which typically employs 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

City of Ojai

of providing them.

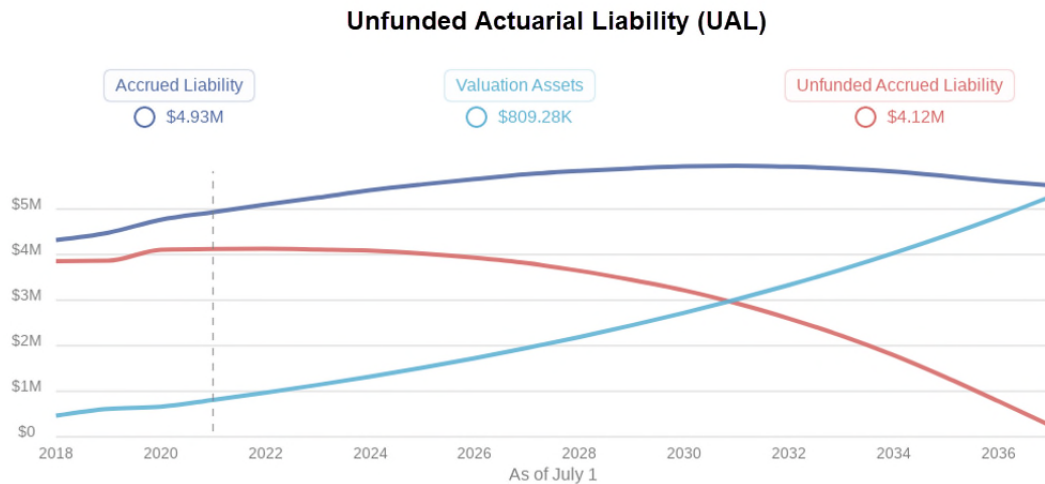
The Public Employees Retirement System and State Legislature have made actuarial and structural changes to the retirement system that will result in increasing the city's contribution to pensions for several years. In addition to these changes, the CalPERS board lowered the discount rate used in computing 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 average of \$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 now contributes 4% of the employee portion and PEPRAs employees contributes the entire 7.73% employee portion of the PERS contribution. The increased employee contribution to the PERS cost has resulted in a \$10,000 reduction in the normal PERS cost to approximately \$268,000. The unfunded liability payment is estimated to increase approximately \$55,000 to \$561,000, depending on the classifications. These costs were built into the benefit expense line items for each operating department of the City and the unfunded liability is included in the Non-departmental budget.



As noted in the Budget Message, prior to 2012, the City offered a very generous post-retirement medical benefit (OPEB) that was funded on a pay-as-you-go basis. This benefit was significantly reduced to the minimum allowed by the Public Employees Health System for employees hired after 2012. However, the costs will go up before they go down as employees still covered by the more generous benefit retire. The actuarially computed liability for retiree medical costs has been increasing over the past few years as governmental and financial accounting standards boards have changed the requirements for computing and reporting these costs for inclusion in the City's financial statements. Some of these costs are hard costs (i.e. amounts actually paid for medical insurance premiums for retired employees and their dependents) and others are amounts computed by actuaries based upon complex computations and assumptions. Currently, the City pays more than \$200,000 annually for retiree medical premiums. The City has been

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contributing \$100,000 per year to the OPEB trust for future retiree medical premiums. These contributions have begun a trend that will reduce the unfunded actuarial liability to the level of plan assets in 2023 and nearly eliminated in 2036. This budget includes the annual \$100,000 contribution prefunding of the retiree medical OPEB trust.



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. This budget does not include the total transfer to this sinking fund. This reduction an effort to balance General Fund.

Community Support

In past years the Council has provided financial support to the Ojai Valley Museum, Ojai Valley Green Coalition, the Chamber of Commerce, the Independence Day Committee, and the Arts Commission. These allocations should be reviewed in detail annually and are not guaranteed from year to year. To balance the current year budget and support non-profit local organizations, Council voted to hold the annual TOT transfer to Capital Improvement Projects fund. A total of \$236,840 was allocated to Community groups in this Budget. This budget includes financial support of the following groups: Ojai Valley Museum, the Chamber of Commerce, the Independence Day Committee, the Arts Commission, and Ojai Valley Fire Safe Council.

City of Ojai

Capital Improvement Project (CIP)

The CIP plan provides the mean to plan for high priority capital improvements on a multi-year basis. With volatile Transient Occupancy Tax (TOT) collected in FY20-21, the planned CIP work was postponed until May when revenue appears to be normalizing. Staff anticipates that the CIP fund will end the fiscal year 21-22 with a positive balance of \$458,000. Measure “C” will help the City continue these projects next fiscal year and will allow Ojai to begin work on 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, totals approximately \$3.8 million, utilizing Measure “C” funds and various grants.

Re-start, Refresh, and Resilience

This past year and current budget year exemplifies the City Council’s ability to come together, adjusting quickly during hard times and making hard decisions. Ojai residents passed Measure C and Measure G at a critical time. The City did not have to take on additional financial burden or use furlough as a solution to weather the economic downturn. It is now time to begin rebuilding our reserves to prepare for any unknowns that may affect the City’s ability to respond quickly.



City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts
Revenues by Type & Expenditures By Department

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
REVENUES							
<u>Tax Revenues</u>							
Property Tax	\$2,151,360	\$132,400	6.56%	\$2,018,960	\$2,108,140	\$89,180	\$2,032,380
Sales Tax	1,745,000	85,000	5.12%	1,660,000	1,302,620	(357,380)	1,759,760
Transient Occupancy Tax	2,796,080	(404,420)	-12.64%	3,200,500	2,599,630	(600,870)	2,975,890
Cannabis Tax	420,000	420,000	100%	-	185,850	185,850	-
Franchise Fees	243,200	(78,630)	-24.43%	321,830	198,470	(123,360)	338,150
Other tax revenues	275,700	(69,540)	-20.14%	345,240	347,730	2,490	299,520
Total Tax Revenues	7,631,340	84,810	1.12%	7,546,530	6,742,440	(804,090)	7,405,700
<u>Licenses & Permits</u>							
Planning Fees	21,200	(5,600)	-20.90%	26,800	21,200	(5,600)	26,320
Cannabis Licensing Fees	14,410	(13,270)	-47.94%	27,680	19,210	(8,470)	12,050
Building & Safety Permits	240,030	13,230	5.83%	226,800	244,030	17,230	274,000
Developer Fees	92,800	(67,200)	-42.00%	160,000	60,520	(99,480)	81,200
Plan Check Fees	76,000	5,020	7.07%	70,980	100,000	29,020	51,970
Other Licenses & Permits	15,780	(62,510)	-79.84%	78,290	17,600	(60,690)	28,450
Total Licenses & Permits	460,220	(130,330)	-22.07%	590,550	462,560	(127,990)	473,990
<u>Revenue From Other Agencies</u>							
Motor Vehicle In Lieu	916,300	301,940	49.15%	614,360	965,010	350,650	918,290
AB 939 Fees/SRRE	116,000	(1,180)	-1.01%	117,180	116,730	(450)	115,360
SLESF "COPS" Funding	100,000	(15,750)	-13.61%	115,750	98,390	(17,360)	155,150
Other revenue	857,100	520,950	154.98%	336,150	961,850	625,700	91,170
Total Revenues From Other Agencies	1,989,400	805,960	68.10%	1,183,440	2,141,980	958,540	1,279,970
<u>Charges For Current Services</u>							
Indirect OH Cost Allocations	199,210	(35,150)	-15.00%	234,360	130,010	(104,350)	169,660
Other	60,300	(55,210)	-47.80%	115,510	18,950	(96,560)	68,110
Total Charges for Current Services	259,510	(90,360)	-25.83%	349,870	148,960	(200,910)	237,770
Other Revenues	347,050	(307,690)	-46.99%	654,740	154,280	(500,460)	484,360
<u>Recreation Program Revenues</u>							
Recreation Program Revenue	55,340	(89,210)	-61.72%	144,550	25,700	(118,850)	91,680
Recreation Classes Revenue	48,300	(53,620)	-52.61%	101,920	35,820	(66,100)	90,660
Day Camps	32,470	(90,530)	-73.60%	123,000	3,620	(119,380)	85,050
Other Recreation	28,000	(36,000)	-56.25%	64,000	16,030	(47,970)	64,030
Recreation Revenues	164,110	(269,360)	-62.14%	433,470	81,170	(352,300)	331,420
Total General Fund Revenue	10,851,630	93,030	0.86%	10,758,600	9,731,390	(1,027,210)	10,213,210

City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts
Revenues by Type & Expenditures By Department

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
EXPENDITURES - By Department							
City Council Department	215,490	90,680	72.65%	124,810	90,872	33,938	104,430
City Manager Department	595,924	(69,806)	-10.49%	665,730	352,499	313,231	387,090
City Treasurer Department	21,330	15,890	292.10%	5,440	4,404	1,036	5,330
Finance Department	680,660	(5,600)	-0.82%	686,260	587,122	99,138	648,685
City Attorney Department	263,530	46,630	21.50%	216,900	226,040	(9,140)	297,000
City Clerk/Records Manager	173,610	(34,450)	-16.56%	208,060	142,133	65,927	186,410
Non-Departmental City-Wide	1,381,040	(88,190)	-6.00%	1,469,230	1,471,960	(2,730)	1,528,332
Arts Commission Department	56,280	3,730	7.10%	52,550	56,582	(4,032)	53,290
Police Department	3,447,890	(55,300)	-1.58%	3,503,190	3,291,920	211,270	3,431,641
Community Development Department							
Planning Department	840,170	199,990	31.24%	640,180	403,974	236,206	460,580
Building Department	339,270	(115,460)	-25.39%	454,730	314,796	139,934	408,700
Planning Commission	8,450	660	8.47%	7,790	3,210	4,580	5,520
Historic Preservation Comm	9,210	4,530	96.79%	4,680	2,720	1,960	2,340
Parks & Recreation							
Parks and Recreation Comm	16,160	9,020	126.33%	7,140	410	6,730	2,390
Recreation Department	270,670	14,530	5.67%	256,140	123,652	132,488	237,577
Recreation Programs	523,560	(81,120)	-13.42%	604,680	157,893	446,787	549,064
Public Works Department							
PW - Administration	437,870	24,360	5.89%	413,510	375,163	38,347	466,408
PW - Parks & Landscaping	468,080	(41,670)	-8.17%	509,750	475,300	34,450	519,763
PW - General Maintenance	228,430	15,350	7.20%	213,080	205,261	7,819	226,856
PW - Street Maintenance	476,320	22,810	5.03%	453,510	365,373	88,137	623,822
PW - Special Events	18,750	(3,790)	-16.81%	22,540	7,131	15,409	10,130
PW - NPDES Expenditures	81,040	3,930	5.10%	77,110	67,691	9,419	34,887
PW - AB939 Expenditures	37,140	(260)	-0.70%	37,400	37,350	50	28,160
PW - CalTran SR33Contract Exp	30,770	3,990	14.90%	26,780	36,018	(9,238)	30,850
PW - CalTran SR150 Contract Exp	44,000		0.00%	44,000	27,730	16,270	5,160
PW - IT Department	183,990	84,680	85.27%	99,310	68,192	31,118	66,530
Total General Fund Expenditures	10,849,634	45,134	0.42%	10,804,500	8,895,399	1,909,101	10,320,945
Net Revenues over(under) Expenditures	1,996	\$47,896	-104.3%	(45,900)	835,991	881,891	(107,735)

City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts
General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
REVENUES							
<u>Tax Revenues</u>							
Property Tax	\$ 2,151,360	\$ 132,400	6.56%	\$ 2,018,960	\$ 2,108,140	\$ 89,180	\$ 2,032,380
Sales Tax	1,745,000	85,000	5.12%	1,660,000	1,302,620	(357,380)	1,759,760
Transient Occupancy Tax	2,796,080	(404,420)	-12.64%	3,200,500	2,599,630	(600,870)	2,975,890
Cannabis Tax	420,000	420,000	100.0%	-	185,850	185,850	-
Franchise Fees	243,200	(78,630)	-24.43%	321,830	198,470	(123,360)	338,150
Other tax revenues	275,700	(69,540)	-20.14%	345,240	347,730	2,490	299,520
Tax Revenues	7,631,340	84,810	1.12%	7,546,530	6,742,440	(804,090)	7,405,700
<u>Licenses & Permits</u>							
Planning Fees	21,200	(5,600)	-20.90%	26,800	21,200	(5,600)	26,320
Cannabis Licensing Fees	14,410	(13,270)	-47.94%	27,680	19,210	(8,470)	12,050
Building & Safety Permits	240,030	13,230	5.83%	226,800	244,030	17,230	274,000
Developer Fees	92,800	(67,200)	-42.00%	160,000	60,520	(99,480)	81,200
Plan Check Fees	76,000	5,020	7.07%	70,980	100,000	29,020	51,970
Other Licenses & Permits	15,780	(62,510)	-79.84%	78,290	17,600	(60,690)	28,450
Licenses & Permits	460,220	(130,330)	-22.07%	590,550	462,560	(127,990)	473,990
<u>Revenue From Other Agencies</u>							
Motor Vehicle In Lieu	916,300	301,940	49.15%	614,360	965,010	350,650	918,290
AB 939 Fees/SRRE	116,000	(1,180)	-1.01%	117,180	116,730	(450)	115,360
SLESF "COPS" Funding	100,000	(15,750)	-13.61%	115,750	98,390	(17,360)	155,150
Other revenue	857,100	520,950	154.98%	336,150	961,850	625,700	91,170
Revenue From Other Agencies	1,989,400	805,960	68.10%	1,183,440	2,141,980	958,540	1,279,970
<u>Charges For Current Services</u>							
Indirect OH Cost Allocations	199,210	(35,150)	-15.00%	234,360	130,010	(104,350)	169,660
Other	60,300	(55,210)	-47.80%	115,510	18,950	(96,560)	68,110
Charges For Current Services	259,510	(90,360)	-25.83%	349,870	148,960	(200,910)	237,770
<u>Other Revenues</u>	347,050	(307,690)	-46.99%	654,740	154,280	(500,460)	484,360
<u>Recreation Program Revenues</u>							
Recreation Program Revenue	55,340	(89,210)	-61.72%	144,550	25,700	(118,850)	91,680
Recreation Classes Revenue	48,300	(53,620)	-52.61%	101,920	35,820	(66,100)	90,660
Day Camps	32,470	(90,530)	-73.60%	123,000	3,620	(119,380)	85,050
Other Recreation	28,000	(36,000)	-56.25%	64,000	16,030	(47,970)	64,030
Recreation Revenues	164,110	(269,360)	-62.14%	433,470	81,170	(352,300)	331,420
Total General Fund Revenue	10,851,630	93,030	0.86%	10,758,600	9,731,390	(1,027,210)	10,213,210

City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts
General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
EXPENDITURES - By Major Type							
Salaries	2,423,044	14,404	0.60%	2,408,640	1,835,760	572,880	2,251,027
Employee Benefits	1,011,500	(18,850)	-1.83%	1,030,350	765,820	264,530	904,851
Retiree Health Insurance	212,000	20,000	10.42%	192,000	203,840	(11,840)	202,720
Contract Sheriff Services	3,362,000	(43,760)	-1.28%	3,405,760	3,211,850	193,910	3,324,960
City Attorney Services	263,530	46,630	21.50%	216,900	226,040	(9,140)	297,000
Office & Computer Supplies	34,050	(10,200)	-23.05%	44,250	27,290	16,960	37,250
Recreation Classes & Programs	106,650	(96,930)	-47.61%	203,580	34,790	168,790	169,630
PERS Unfunded Liabilities	595,220	65,140	12.29%	530,080	515,340	14,740	423,860
HR & Other Administrative	328,880	59,110	21.91%	269,770	27,180	242,590	69,190
Utilities	201,680	12,140	6.40%	189,540	185,950	3,590	187,490
Contract Services							
Administration	14,140	2,530	21.79%	11,610	7,890	3,720	25,800
Finance Department	78,240	7,980	11.36%	70,260	75,000	(4,740)	80,201
Planning	471,800	235,170	99.38%	236,630	81,170	155,460	73,950
Building	275,670	(72,810)	-20.89%	348,480	208,480	140,000	308,380
Public Works	262,050	(28,750)	-9.89%	290,800	224,090	66,710	258,560
Insurance	273,250	53,030	24.08%	220,220	234,120	(13,900)	160,730
Software License & Maintenance	51,720	7,170	16.09%	44,550	32,520	12,030	35,490
Non-Contracted Repairs & Maintenance	212,270	(18,040)	-7.83%	230,310	189,690	40,620	187,100
Prefunding Retiree medical	100,000	100,000	100.0%	-	-	-	-
Other Administrative Expenditures	93,740	(2,810)	-2.91%	96,550	72,640	23,910	98,580
Boards & Commissions	32,840	(2,160)	-6.17%	35,000	35,940	(940)	31,980
Community Outreach	204,000	43,900	27.42%	160,100	160,780	(680)	181,732
Capital Transfers to Other Funds	188,150	46,230	32.57%	141,920	119,620	22,300	399,090
Lighting & Plaza Maintenance Assmnts	53,210	(7,600)	-12.50%	60,810	53,210	7,600	58,280
Transfers	-	(366,390)	-100.00%	366,390	366,390	-	553,090
Total General Fund Expenditures	10,849,634	45,134	0.42%	10,804,500	8,895,400	1,909,100	10,320,941
Net Revenues over(under) Expenditures	\$ 1,996	\$ 47,896	-104.3%	\$ (45,900)	\$ 835,990	\$ 881,890	\$ (107,731)

City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts

General Fund Departmental Expenditures by Major Category

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
City Council Department							
Salaries & Benefits	\$ 109,300	\$ 2,470	2.31%	\$ 106,830	\$ 73,850	\$ 32,980	\$ 77,970
Contract Services	2,980	870	41.23%	2,110	2,980	(870)	4,320
Utilities	7,680	1,660	27.57%	6,020	7,680	(1,660)	9,470
Other Expenditures	95,530	86,540	962.63%	8,990	5,500	3,490	7,730
Transfers	-	(860)	-100.00%	860	860	-	4,940
Total City Council	215,490	90,680	72.65%	124,810	90,870	33,940	104,430
City Manager Department							
Salaries & Benefits	365,574	(61,136)	-14.33%	426,710	322,499	104,211	340,050
Contract Services	6,540	2,680	69.43%	3,860	6,640	(2,780)	9,030
Utilities	6,290	710	12.72%	5,580	6,290	(710)	7,070
Contingency	200,000	-	0.00%	200,000	-	200,000	-
Other Expenditures	17,520	(11,600)	-39.84%	29,120	16,610	12,510	27,970
Transfers	-	(460)	-100.00%	460	460	-	2,970
Total City Manager	595,924	(69,806)	-10.49%	665,730	352,499	313,231	387,090
City Treasurer Department							
Salaries & Benefits	21,140	15,900	303.44%	5,240	4,400	840	5,140
Other Expenditures	190	(10)	-5.00%	200	-	200	190
Total City Treasurer	21,330	15,890	292.10%	5,440	4,400	1,040	5,330
Finance Department							
Salaries & Benefits	548,700	(8,790)	-1.58%	557,490	472,572	84,918	522,964
Contract Services	82,120	5,660	7.40%	76,460	78,880	(2,420)	83,651
Utilities	14,950	5,010	50.40%	9,940	14,950	(5,010)	7,870
Other Expenditures	34,890	(6,270)	-15.23%	41,160	19,510	21,650	27,250
Transfers	-	(1,210)	-100.00%	1,210	1,210	-	6,950
Total Finance	680,660	(5,600)	-0.82%	686,260	587,122	99,138	648,685
City Attorney Department							
Contract Services	263,530	46,630	21.50%	216,900	226,040	(9,140)	297,000
Total City Attorney	263,530	46,630	21.50%	216,900	226,040	(9,140)	297,000
City Clerk/Records Manager							
Salaries & Benefits	148,790	(7,730)	-4.94%	156,520	131,970	24,550	129,320
Contract Services	3,610	(3,340)	-48.06%	6,950	3,060	3,890	3,530
Utilities	1,760	(370)	-17.37%	2,130	2,090	40	1,760
Other Expenditures	19,450	(22,840)	-54.01%	42,290	4,840	37,450	50,810
Transfers	-	(170)	-100.00%	170	170	-	990
Total City Clerk/Records Mgr	173,610	(34,450)	-16.56%	208,060	142,130	65,930	186,410
Non-Departmental City-Wide							
Community Outreach	204,000	43,900	27.42%	160,100	160,780	(680)	181,732
PERS Unfunded Liability	525,890	63,780	13.80%	462,110	447,370	14,740	356,060
Retiree Medical	212,000	20,000	10.42%	192,000	203,840	(11,840)	202,720
OPEB Prefunding	100,000	100,000	100.0%	-	-	-	-
Liab, Bonds & Other Insurances	274,050	52,830	23.88%	221,220	235,120	(13,900)	161,450
Contract Services	6,640	6,040	1006.67%	600	-	600	15,000
Transfers	58,460	(374,740)	-86.51%	433,200	424,850	8,350	611,370
Total Non-Departmental	1,381,040	(88,190)	-6.00%	1,469,230	1,471,960	(2,730)	1,528,332
Arts Commission Department							
Salaries & Benefits	23,440	5,890	33.56%	17,550	20,640	(3,090)	21,310
Contract Services	1,000	500	100.00%	500	-	500	-
Cultural Arts Program	30,340	(3,160)	-9.43%	33,500	35,940	(2,440)	31,980
Other Expenditures	1,500	500	50.00%	1,000	-	1,000	-
Transfers	-	-	100.0%	-	-	-	-
Total Arts Commission	56,280	3,730	7.10%	52,550	56,580	(4,030)	53,290

City of Ojai - General Fund
FY 21-22 Budget With Comparison to Prior Year Amounts

General Fund Departmental Expenditures by Major Category

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Police Department							
Salaries & Benefits	13,960	(10,750)	-43.50%	24,710	9,100	15,610	33,660
Contract sheriff Services	3,205,240	(103,520)	-3.13%	3,308,760	3,119,630	189,130	3,195,420
Utilities	700	(670)	-48.91%	1,370	1,060	310	1,510
Police Pension	69,330	1,360	2.00%	67,970	67,970	-	67,800
Other Expenditures	158,660	58,450	58.33%	100,210	93,990	6,220	132,250
Transfers	-	(170)	-100.00%	170	170	-	990
Total Police	3,447,890	(55,300)	-1.58%	3,503,190	3,291,920	211,270	3,431,630
Planning Department							
Salaries & Benefits	323,450	(45,730)	-12.39%	369,180	281,604	87,576	342,140
Contract Services	474,890	236,580	99.27%	238,310	84,710	153,600	77,440
Utilities	10,170	3,850	60.92%	6,320	8,400	(2,080)	10,610
Other Expenditures	31,660	6,720	26.94%	24,940	27,830	(2,890)	22,150
Transfers	-	(1,430)	-100.00%	1,430	1,430	-	8,240
Total Planning	840,170	199,990	31.24%	640,180	403,974	236,206	460,580
Building Department							
Salaries & Benefits	59,950	(39,270)	-39.58%	99,220	100,100	(880)	97,040
Contract Services	206,280	(53,350)	-20.55%	259,630	164,230	95,400	241,040
Utilities	1,970	(1,360)	-40.84%	3,330	2,190	1,140	850
Animal Regulations	69,540	(20,960)	-23.16%	90,500	44,400	46,100	67,340
Other Expenditures	1,530	(170)	-10.00%	1,700	3,530	(1,830)	450
Transfers	-	(350)	-100.00%	350	350	-	1,980
Total Building	339,270	(115,460)	-25.39%	454,730	314,800	139,930	408,700
Planning Commission							
Salaries & Benefits	8,450	920	12.22%	7,530	3,210	4,320	5,520
Other Expenditures	-	(260)	-100.00%	260	-	260	-
Total Planning Commission	8,450	660	8.47%	7,790	3,210	4,580	5,520
Historic Preservation Comm							
Salaries & Benefits	6,520	6,520	100.0%	-	530	(530)	40
Contract Services	1,500	1,500	100.0%	-	1,500	(1,500)	1,250
Other Expenditures	1,190	(3,490)	-74.57%	4,680	690	3,990	1,050
Total Historic Preservation Comm	9,210	4,530	96.79%	4,680	2,720	1,960	2,340
Parks and Recreation							
Salaries & Benefits	620,110	14,000	2.31%	606,110	215,005	391,105	563,433
Contract Services	9,420	-	0.00%	9,420	7,340	2,080	7,260
Utilities	26,810	100	0.37%	26,710	18,920	7,790	15,750
Special Events	4,000	(31,000)	-88.57%	35,000	-	35,000	46,190
Recreation Programs	22,780	(3,450)	-13.15%	26,230	5,250	20,980	17,231
Recreation Classes	32,970	(25,980)	-44.07%	58,950	25,990	32,960	50,341
Day Camps	9,000	(36,500)	-80.22%	45,500	2,920	42,580	30,630
Other Expenditures	85,300	30,260	54.98%	55,040	1,530	53,510	40,856
Transfers	-	(5,000)	-100.00%	5,000	5,000	-	17,340
Total Parks and Recreation	810,390	(57,570)	-6.63%	867,960	281,955	586,005	789,031
Public Works Department							
Salaries & Benefits	1,184,360	123,460	11.64%	1,060,900	965,090	95,810	1,016,570
Contract Services	293,150	(44,310)	-13.13%	337,460	246,370	91,090	289,035
Utilities	130,150	3,210	2.53%	126,940	121,620	5,320	128,280
Repairs and Maintenance	72,600	(21,150)	-22.56%	93,750	86,480	7,270	80,121
Other Expenditures	143,230	(8,440)	-5.56%	151,670	140,930	10,740	143,870
Transfers	182,900	56,630	44.85%	126,270	104,720	21,550	354,690
Total Public Works	2,006,390	109,400	5.77%	1,896,990	1,665,210	231,780	2,012,566
General Fund Department Totals	\$ 10,849,634	\$ 45,134	0.42%	\$ 10,804,500	\$ 8,895,391	\$ 1,909,109	\$ 10,320,934

City of Ojai
FY 21-22 Budget With Comparison to Prior Year Amounts
Revenue & Expenditures Summary- All Funds

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
General Fund							
Revenues	\$ 10,730,800	\$ 172,200	1.63%	\$ 10,558,600	\$ 9,731,390	\$ 827,210	\$ 10,213,210
Budgeted Use of Fund Balance	120,830	(79,170)	-39.59%	200,000	-	200,000	-
Expenditures	(10,849,634)	(45,134)	0.42%	(10,804,500)	(8,895,400)	(1,909,120)	(10,320,941)
Revenue Over(under) Expenditures	\$ 1,996	\$ 47,896	-104.35%	\$ (45,900)	\$ 835,990	\$ (881,900)	\$ (107,731)
Libbey Bowl Maintenance							
Revenues	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	\$ 28,000	\$ 16,080
Expenditures	-	-	100.0%	-	-	-	-
Revenue Over(under) Expenditures	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	\$ 28,000	\$ 16,080
Measure C							
Revenues	\$ 1,389,180	\$ (189,320)	-11.99%	\$ 1,578,500	\$ 1,297,850	\$ 280,650	\$ 50,840
Expenditures	(1,393,620)	146,380	-9.51%	(1,540,000)	(542,620)	(997,380)	-
Revenue Over(under) Expenditures	\$ (4,440)	\$ (42,940)	-111.53%	\$ 38,500	\$ 755,230	\$ (716,730)	\$ 50,840
Gas Tax							
Revenues	\$ 336,700	\$ 13,460	4.16%	\$ 323,240	\$ 301,300	\$ (21,940)	\$ 326,000
Expenditures	(284,700)	-	137.25%	(120,000)	(1,700)	118,300	(701,110)
Revenue Over(under) Expenditures	\$ 52,000	\$ (151,240)	-74.41%	\$ 203,240	\$ 299,600	\$ 96,360	\$ (375,110)
Transit							
Revenues	\$ 668,700	\$ (256,700)	-27.74%	\$ 925,400	\$ 651,060	\$ 274,340	\$ 580,190
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(906,480)	14,380	-1.56%	(920,860)	(815,170)	(105,690)	(806,430)
Revenue Over(under) Expenditures	\$ (237,780)	\$ (242,320)	-5337.44%	\$ 4,540	\$ (164,110)	\$ 168,650	\$ (226,240)
Transit Equipment Replacement							
Revenues	\$ 27,000	\$ 2,000	8.00%	\$ 25,000	\$ 2,000	\$ 23,000	\$ 2,190
Expenditures	(25,000)	-	100.0%	-	-	-	-
Revenue Over(under) Expenditures	\$ 2,000	\$ (23,000)	-92.00%	\$ 25,000	\$ 2,000	\$ 23,000	\$ 2,190
Drainage							
Revenues	\$ -	\$ -	100.0%	\$ -	\$ 500	\$ (500)	\$ 1,570
Budgeted Use of Fund Balance	30,950	\$ 7,300	30.87%	23,650	150	23,500	-
Expenditures	(30,950)	\$ (7,300)	30.87%	(23,650)	(650)	(23,000)	(5,110)
Revenue Over(under) Expenditures	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ (3,540)
TDA Art 3-Bike & Ped							
Revenues	\$ 2,000	\$ 2,000	100.0%	\$ -	\$ 1,500	\$ (1,500)	\$ 206,590
Budgeted Use of Fund Balance	3,000	\$ (157,550)	-98.13%	160,550	159,580	970	-
Expenditures	(5,000)	\$ 155,550	-96.89%	(160,550)	(161,476)	926	(44,256)
Revenue Over(under) Expenditures	\$ -	\$ -	0.00%	\$ -	\$ (396)	\$ 396	\$ 162,334
Capital & Special Projects							
Revenues	\$ 3,143,120	\$ (596,630)	-15.95%	\$ 3,739,750	\$ 1,207,780	\$ 2,531,970	\$ 1,912,430
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(3,118,120)	273,200	-4.60%	(3,268,320)	(733,090)	(2,535,230)	(2,004,390)
Revenue Over(under) Expenditures	\$ 25,000	\$ (323,430)	-94.70%	\$ 471,430	\$ 474,690	\$ (3,260)	\$ (91,960)
Parks							
Revenues	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ 140
Expenditures	-	-	0.00%	-	-	-	-
Revenue Over(under) Expenditures	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ 140
Equipment Replacement							
Revenues	\$ 667,340	\$ 644,650	2841.12%	\$ 22,690	\$ 45,650	\$ (22,960)	\$ 148,780
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(709,400)	(495,220)	231.22%	(214,180)	(43,670)	(170,510)	(69,570)
Revenue Over(under) Expenditures	\$ (42,060)	\$ 149,430	-78.04%	\$ (191,490)	\$ 1,980	\$ (193,470)	\$ 79,210

City of Ojai
FY 21-22 Budget With Comparison to Prior Year Amounts
Revenue & Expenditures Summary- All Funds

	Fiscal Year 2021-22			Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Street Lighting							
Revenues	\$ 101,330	\$ (2,170)	-2.10%	\$ 103,500	\$ 108,490	\$ (4,990)	\$ 102,855
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(80,400)	(5,300)	7.06%	(75,100)	(67,950)	(7,150)	(88,370)
Revenue Over(under) Expenditures	\$ 20,930	\$ (7,470)	-26.30%	\$ 28,400	\$ 40,540	\$ (12,140)	\$ 14,485
Library Special Tax							
Revenues	\$ 114,640	\$ 940	0.83%	\$ 113,700	\$ 110,530	\$ 3,170	\$ 112,320
Budgeted Use of Fund Balance	5,250	(750)	-12.50%	6,000	5,250	750	-
Expenditures	(109,900)	(3,900)	3.68%	(106,000)	(106,000)	-	(109,900)
Revenue Over(under) Expenditures	\$ 9,990	\$ (3,710)	-27.08%	\$ 13,700	\$ 9,780	\$ 3,920	\$ 2,420
Plaza Maintenance							
Revenues	\$ 193,110	\$ (7,780)	-3.87%	\$ 200,890	\$ 195,140	\$ 5,750	\$ 189,020
Expenditures	(169,360)	(22,740)	15.51%	(146,620)	(160,380)	13,760	(137,910)
Revenue Over(under) Expenditures	\$ 23,750	\$ (30,520)	-56.24%	\$ 54,270	\$ 34,760	\$ 19,510	\$ 51,110
Cemetery							
Revenues	\$ 9,140	\$ 3,000	48.86%	\$ 6,140	\$ 6,870	\$ (730)	\$ 10,090
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(28,940)	(9,320)	47.50%	(19,620)	(24,160)	4,540	(26,500)
Revenue Over(under) Expenditures	\$ (19,800)	\$ (6,320)	46.88%	\$ (13,480)	\$ (17,290)	\$ 3,810	\$ (16,410)
RDA Succesor Agency							
Revenues	\$ 394,100	\$ 1,030	0.26%	\$ 393,070	\$ 393,600	\$ (530)	\$ 399,560
Expenditures	(394,100)	18,980	-4.59%	(413,080)	(411,810)	(1,270)	(46,750)
Revenue Over(under) Expenditures	\$ -	\$ 20,010	-100.00%	\$ (20,010)	\$ (18,210)	\$ (1,800)	\$ 352,810
RDA Successor Housing							
Revenues	\$ 5,000	\$ 5,000	100.0%	\$ -	\$ 5,750	\$ (5,750)	10,070
Budgeted Use of Fund Balance	5,780	(18,990)	-76.67%	24,770	17,060	7,710	-
Expenditures	(10,780)	13,990	-56.48%	(24,770)	(22,810)	(1,960)	(14,170)
Revenue Over(under) Expenditures	\$ -	\$ -	100.0%	\$ -	\$ -	\$ -	(4,100)
All Funds Total							
All Funds Revenues	\$ 17,810,160	(\$19,000)	-1.16%	\$ 18,018,480	\$ 14,059,410	\$ 3,634,540	\$ 14,281,935
All Budgeted Use of Fund Balances	165,810	(230,170)	-60.04%	414,970	182,040	225,220	-
All Funds Expenditures	(18,116,384)	(112,814)	1.56%	(17,837,250)	(11,986,886)	(4,616,404)	(14,375,407)
Total Revenue Over(under)Total Expenditures	\$ (140,414)	\$ (361,984)	-123.55%	\$ 596,200	\$ 2,254,564	\$ (756,644)	\$ (93,472)

City of Ojai - Measure C - 5% Transient Occupancy Tax
FY 21-22 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2021-22				Prior Year Amounts			
	Proposed Budget FY 21-22	\$ Change From PY Budget	% Change From PY Budget		Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance	Projected Actual FY 19-20
Measure C (12)								
REVENUES								
Tax Revenues	1,389,180	\$ (189,320)	-12.0%		\$ 1,578,500	\$ 1,297,850	\$ (280,650)	\$ 50,840
Other Revenues	-	-	100%		-	-	-	-
Total Revenues Fund 12	1,389,180	(189,320)	-12.0%		1,578,500	1,297,850	(280,650)	50,840
EXPENDITURES*								
Tree Maintenance	122,500	20,000	19.5%		102,500	107,500	(5,000)	-
Facility Improvements	-	(20,000)	-100.0%		20,000	7,000	13,000	-
Code Compliance	90,000	(10,000)	-10.0%		100,000	100,000	-	-
Emergency Public Signboard	8,000	-	0.0%		8,000	8,120	(120)	-
Street Mtnc: Sidewalk, Street signs, Street striping, Bike lane, etc.	-	(20,000)	-100.0%		20,000	20,000	-	-
Transfers to Other Funds (see fund 31-CIP & 33-Equipment)	1,173,120	(116,380)	-9.0%		1,289,500	300,000	(989,500)	-
Total Expenditures Fund 12	1,393,620	(146,380)	-9.5%		1,540,000	542,620	(981,620)	-
Net Revenue Over/(Under) Expenditures	\$ (4,440)	\$ (42,940)			\$ 38,500	\$ 755,230	\$ 700,970	\$ 50,840



City of Ojai

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City of Ojai

Summaries

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City of Ojai
Beginning and Ending Fund Balances
Fiscal Year 2021-22 Budgeted
Estimated *

	Estimated Beginning Balance 06/30/21	Estimated Revenues	Budgeted Use of Fund Balance	Transfers In	Transfers (Out)	Estimated Expenditures	Change in Fund Balances	Reclassify Nonspendable Fund Balance	Estimated* Ending Balance 07/01/22
Governmental Funds									
10 General	\$ 4,911,726	10,728,600	120,830 (A)	2,200	(188,150)	(10,661,484)	1,996	292,000	4,621,722 *
11 Libbey Bowl Maintenance	63,954	28,000	-	-	-	-	28,000	-	91,954
12 Measure C - 5% TOT	46,400	1,389,180	-	-	(1,173,120)	(220,500)	(4,440)	-	41,960
22 Gas Tax	313,106	336,700	-	-	(283,000)	(1,700)	52,000	-	365,106
25 Drainage	58,925	30,950	-	-	(30,000)	(950)	-	-	58,925
26 Local Transport (Article 3)	273,251	5,000	-	-	(5,000)	-	-	-	273,251
31 CIP Fund	594,087	2,705,420	-	437,700	-	(3,118,120)	25,000	-	619,087
32 Park Acquisition	5,246	-	-	-	-	-	-	-	5,246
33 Vehicle, IT, Equip Rep	404,194	519,700	-	147,640	-	(709,400)	(42,060)	-	362,134
42 CDBG	246	-	-	-	-	-	-	-	246
50 Street Lighting	199,746	94,500	-	6,830	-	(80,400)	20,930	-	220,676
51 Library	67,026	119,890	-	-	-	(109,900)	9,990	-	77,016
52 Plaza Maintenance	45,941	146,730	-	46,380	(9,000)	(160,360)	23,750	-	69,691
Total Governmental	6,983,848	16,104,670	120,830	640,750	(1,688,270)	(15,062,814)	115,166	-	6,807,014
Enterprise Funds									
23 Local Transportation (Unrestricted)	310,671	668,700	-	-	-	(906,480)	(237,780)	-	72,891
24 Transit Replacement	57,411	27,000	-	-	(25,000)	-	2,000	-	59,411
70 Cemetery Trust	249,873	9,140	-	-	-	(28,940)	(19,800)	-	230,073
Total Enterprise Funds	617,955	704,840	-	-	(25,000)	(935,420)	(255,580)	-	362,375
Redevelopment Successor Agency									
190 RDA Successor Agency	(1,979,344)	394,100	-	-	(357,280)	(36,820)	-	-	(1,979,344)
192 RDA Housing Suc Agency	1,922,277	10,780	-	-	-	(10,780)	-	-	1,922,277
Total RDASA	(57,067)	404,880	-	-	(357,280)	(47,600)	-	-	(57,067)
Citywide total	\$ 7,544,736	\$ 17,214,390	\$ 120,830	\$ 640,750	\$ (2,070,550)	\$ (16,045,834)	\$ (140,414)		\$ 7,112,322

(A) - Use of \$120,000 restricted fund balance that was collected to perform a general plan update & PEG projects. This does not impact General Fund reserves.

*Estimated Fund balance includes Retricted and Unrestricted funds as well as grants not yet received.

City of Ojai

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)				\$ 85,700		\$ 97,200	\$ 6,830	\$ 5,250	\$ 46,380	\$ 241,360
Libbey Bowl Maintenance (11)										-
Measure C (12)	2,200			1,045,920	125,000					1,173,120
Street Improvement-Gas tax Fund (22)				283,000						283,000
Local Transportation Fund (23)						2,640				2,640
Local Transportation Equip. Fund (24)				25,000						25,000
Drainage Fund (25)				30,000						30,000
TDA Art 3 Fund (26)				5,000						5,000
Plaza Maintenance Fund (52)				9,000						9,000
Total	\$ 2,200	\$ -	\$ -	\$ 1,483,620	\$ 125,000	\$ 99,840	\$ 6,830	\$ 5,250	\$ 46,380	\$1,769,120

City of Ojai

All Funds Sources & Uses

	Proposed Budget FY 21-22	Final Budget FY 20-21	Actual FY 19-20
<u>Sources</u>			
General Fund	\$ 10,851,630	\$ 10,758,600 *	\$ 10,213,207
Special Revenue Funds	6,014,620	6,665,810	3,066,630
Enterprise Funds	704,840	956,540	592,470
Redevelopment Successor Agency	404,880	417,840	409,630
Total	17,975,970	18,798,790	14,281,937
<u>Uses</u>			
General Fund	10,849,634	10,804,500	10,320,951
Special Revenue Funds	5,839,550	5,607,120	3,124,560
Enterprise Funds	960,420	940,480	832,930
Redevelopment Successor Agency	404,880	437,850	60,920
Total	18,054,484	17,789,950	14,339,361
<u>Surplus (Deficit)</u>			
General Fund	1,996	(45,900)	(107,744)
Special Revenue Funds	175,070	1,058,690	(57,930)
Enterprise Funds	(255,580)	16,060	(240,460)
Redevelopment Successor Agency	-	(20,010)	348,710
Surplus (Deficit)	\$ (78,514)	\$ 1,008,840	\$ (57,424)

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

<u>Special Revenue Funds</u>		Proposed Budget FY 21-22	Final Budget FY 20-21	Actual FY 19-20
<u>Sources</u>				
11 Libbey Bowl Maintenance	\$	28,000	\$ 28,000	\$ 16,080
12 Measure C		1,389,180	1,578,500	50,840
22 Gas Tax		336,700	688,580	326,000
25 Drainage		30,950	23,650	1,570
26 Local Transport (Article 3)		5,000	160,550	206,590
27 Local Transport (Article 8)		-	-	-
31 Capital Projects		3,143,120	3,739,750	1,912,430
32 Parks Acquisition		-	-	140
33 Vehicle, IT, Equip Rep		667,340	22,690	148,780
50 Street Lighting		101,330	103,500	102,855
51 Library		119,890	119,700	112,320
52 Plaza Maintenance		193,110	200,890	189,020
Total Sources		6,014,620	6,665,810	3,066,625
<u>Uses</u>				
11 Libbey Bowl Maintenance		-	-	-
12 Measure C		1,393,620	1,540,000	-
22 Gas Tax		284,700	120,000	701,110
25 Drainage		(30,950)	(23,650)	(30,950)
26 Local Transport (Article 3)		5,000	160,550	44,256
27 Local Transport (Article 8)		-	-	-
31 Capital Projects		3,118,120	3,268,320	2,004,390
32 Parks Acquisition		-	-	-
33 Vehicle, IT, Equip Rep		709,400	214,180	69,570
50 Street Lighting		80,400	75,100	88,370
51 Library		109,900	106,000	109,900
52 Plaza Maintenance		169,360	146,620	137,910
Total Uses	\$	5,839,550	\$ 5,607,120	\$ 3,124,556

Enterprise Funds

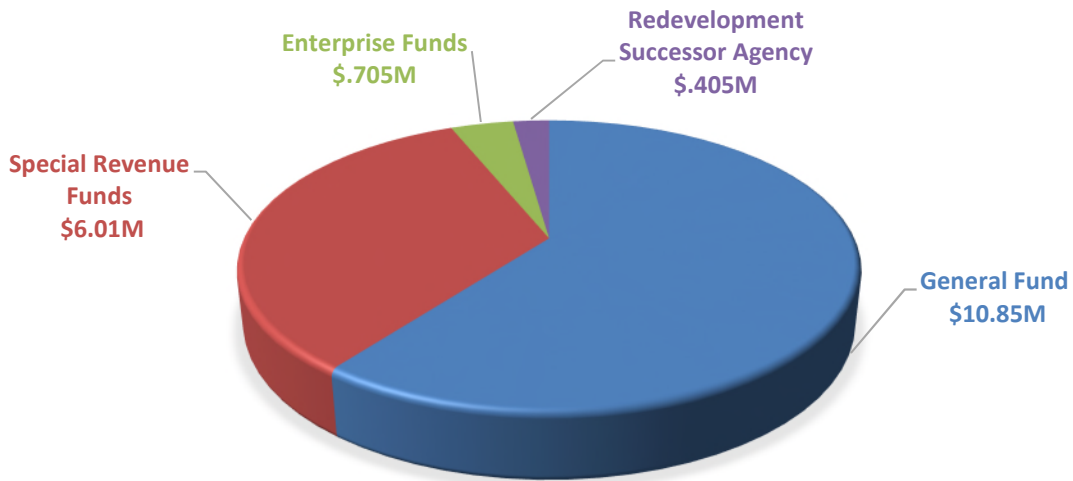
	Proposed Budget FY 21-22	Final Budget FY 20-21	Actual FY 19-20
<u>Sources</u>			
23 Transit Fund	\$ 668,700	\$ 925,400	\$ 580,190
24 Transit Capital Fund	27,000	25,000	2,190
70 Cemetery Fund	9,140	6,140	10,090
Total Sources	<u>704,840</u>	<u>956,540</u>	<u>592,470</u>
<u>Uses</u>			
23 Transit Fund	906,480	920,860	806,430
24 Transit Capital Fund	25,000	-	-
70 Cemetery Fund	28,940	19,620	26,500
Total Uses	<u>\$ 960,420</u>	<u>\$ 940,480</u>	<u>\$ 832,930</u>

Redevelopment Successor Agency

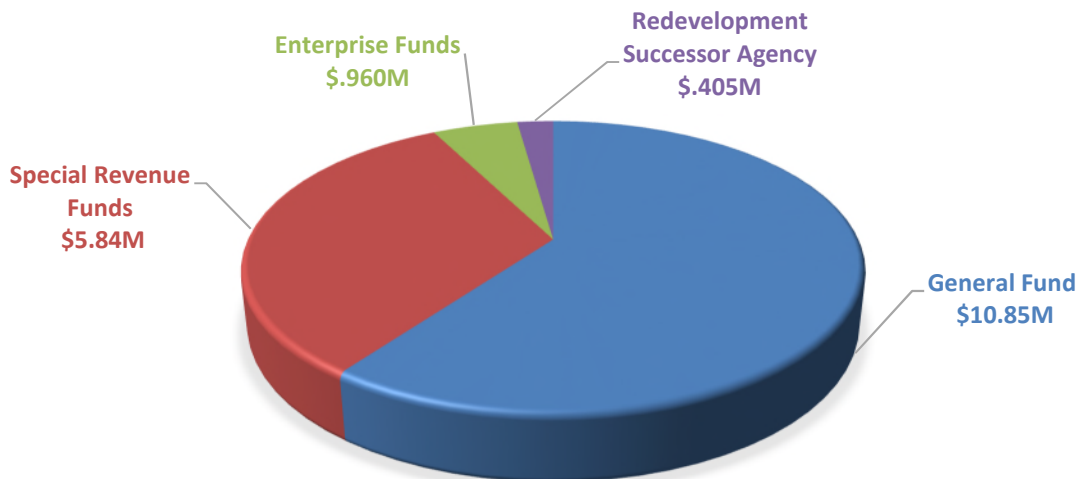
	Proposed Budget FY 21-22	Final Budget FY 20-21	Actual FY 19-20
<u>Sources</u>			
190 RDA Successor Agency	\$ 394,100	\$ 393,070	\$ 399,560
192 RDA Successor Housing Fund	10,780	24,770	10,070
Total Sources	<u>404,880</u>	<u>417,840</u>	<u>409,630</u>
<u>Uses</u>			
190 RDA Successor Agency	394,100	413,080	46,750
192 RDA Successor Housing Fund	10,780	24,770	14,170
Total Sources	<u>\$ 404,880</u>	<u>\$ 437,850</u>	<u>\$ 60,920</u>

City of Ojai

ALL FUNDS SOURCES & REVENUES FY 21-22 (IN \$ MILLIONS)



ALL FUNDS USES & EXPENDITURES FY 21-22 (IN \$ MILLIONS)



City of Ojai

General Fund Sources & Uses

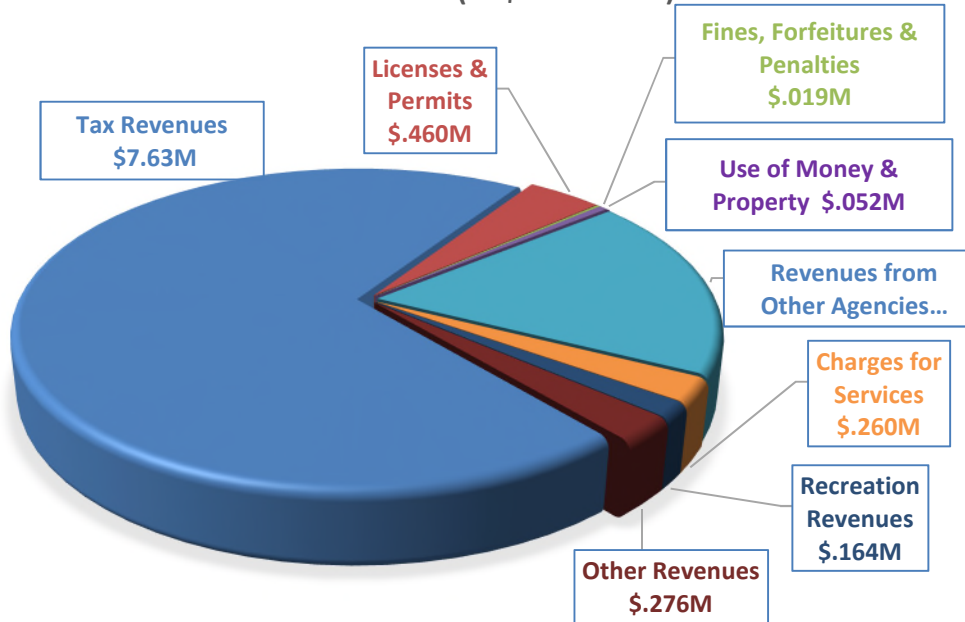
	Proposed Budget		Prior Year Amounts		
	Budget	\$ Change	Final	Projected	
	FY 21-22	From PY	Budget	Actual	Actual
		Budget	FY 20-21	FY 20-21	FY 19-20
Sources					
Property Tax	\$ 2,151,360	\$ 132,400	\$ 2,018,960	\$ 2,108,140	\$ 2,032,380
TOT and Property Trans. Tax	2,796,080	(404,420)	3,200,500	2,599,630	2,975,890
Sales Tax	1,745,000	85,000	1,660,000	1,302,620	1,759,760
Licenses & Permits	460,220	(130,330)	590,550	462,560	473,990
Cannabis Tax	420,000	420,000	-	185,850	-
Franchise Fees	243,200	(78,630)	321,830	198,470	338,150
Business Licenses	175,200	(65,340)	240,540	247,700	165,950
Documentary Stamp Tax	100,500	(4,200)	104,700	100,030	133,570
Fines & Forfeitures	19,100	(6,040)	25,140	11,680	22,840
Use of Money	52,300	(28,030)	80,330	44,520	151,800
Motor Vehicle In Lieu	916,300	301,940	614,360	965,010	918,290
From Other Agencies	1,073,100	504,020	569,080	1,176,970	361,680
Charges for Service	60,300	(55,210)	115,510	18,950	68,110
Overhead Allocations	199,210	(35,150)	234,360	130,010	169,660
Gas Tax					
Miscellaneous	154,820	(194,450)	349,270	98,080	309,717
Recreation Income	164,110	(269,360)	433,470	81,170	331,420
Budgeted Use of Fund Balance	(79,170)	(279,170)	200,000	-	-
Budgeted Use of Restricted Fund Balance	200,000	200,000	-	-	-
TOTAL	10,851,630	93,030	10,758,600	9,731,390	10,213,207
	-		-	-	-
	Proposed Budget		Prior Year Amounts		
	Budget	\$ Change	Final	Projected	
	FY 21-22	From PY	Budget	Actual	Actual
		Budget	FY 20-21	FY 20-21	FY 19-20
Uses					
City Council	\$ 215,490	\$ 90,680	\$ 124,810	\$ 90,870	\$ 104,430
City Manager	595,924	(69,806)	665,730	352,500	387,090
City Treasurer	21,330	15,890	5,440	4,400	5,330
Finance	680,660	(5,600)	686,260	587,120	648,690
City Attorney	263,530	46,630	216,900	226,040	297,000
City Clerk	173,610	(34,450)	208,060	142,133	186,410
Arts Commission	56,280	3,730	52,550	56,582	53,290
Police	3,447,890	(55,300)	3,503,190	3,291,920	3,431,640
Planning Division	840,170	199,990	640,180	403,974	460,580
Building Division	339,270	(115,460)	454,730	314,796	408,700
Planning Commission	8,450	660	7,790	3,212	5,520
Historic Preservation Commission	9,210	4,530	4,680	2,720	2,340
Recreation Commission	16,160	9,020	7,140	410	2,390
Recreation	794,230	(66,590)	860,820	281,545	786,641
Public Works	2,006,390	109,400	1,896,990	1,665,210	2,012,570
Capital Improvements					
Non-Departmental					
Capital Improvements trans	-	(366,390)	366,390	366,390	553,090
PERS Funded Liability	525,890	63,780	462,110	447,370	356,060
Health Ins Retiree	212,000	20,000	192,000	203,840	202,720
OPEB Retiree Health	100,000		-	-	-
Insurance	274,050	52,830	221,220	235,120	161,450
Community Outreach	204,000	43,900	160,100	160,780	181,730
Lighting District	6,830	(980)	7,810	6,830	7,810
Library	5,250		6,000	5,250	-
Libbey Bowl Management	6,640	6,040	600	-	15,000
Plaza Maintenance District	46,380	(6,620)	53,000	46,380	50,470
TOTAL	10,849,634	(54,116)	10,804,500	8,895,393	10,320,951
Surplus (Deficit)	\$ 1,996	\$ 147,146	\$ (45,900)	\$ 835,997	\$ (107,744)

City of Ojai

GENERAL FUND REVENUES BY TYPE

TOTAL \$10.8

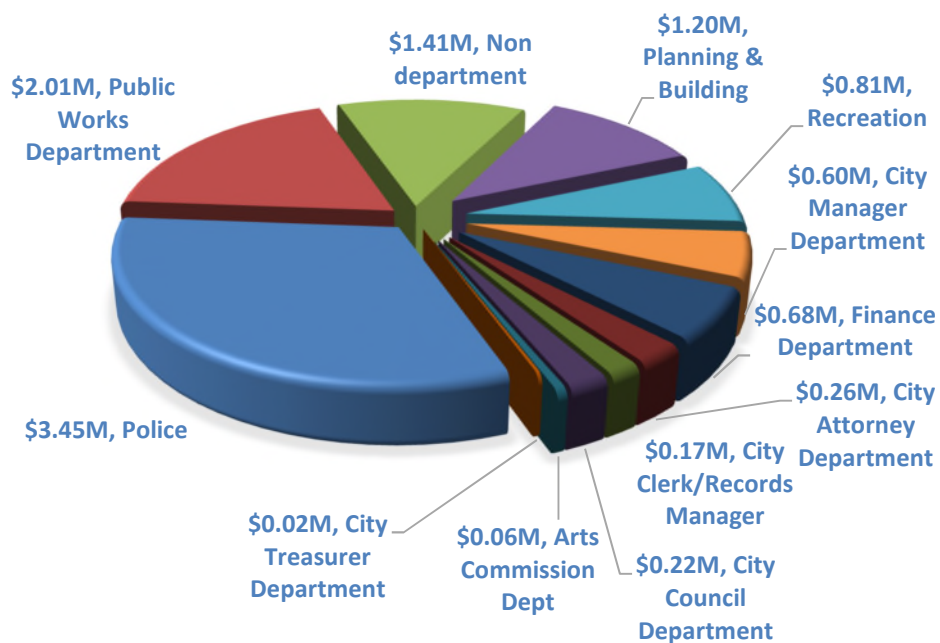
FY 2021-22 (IN \$ MILLIONS)



GENERAL FUND EXPENDITURES BY DEPARTMENT

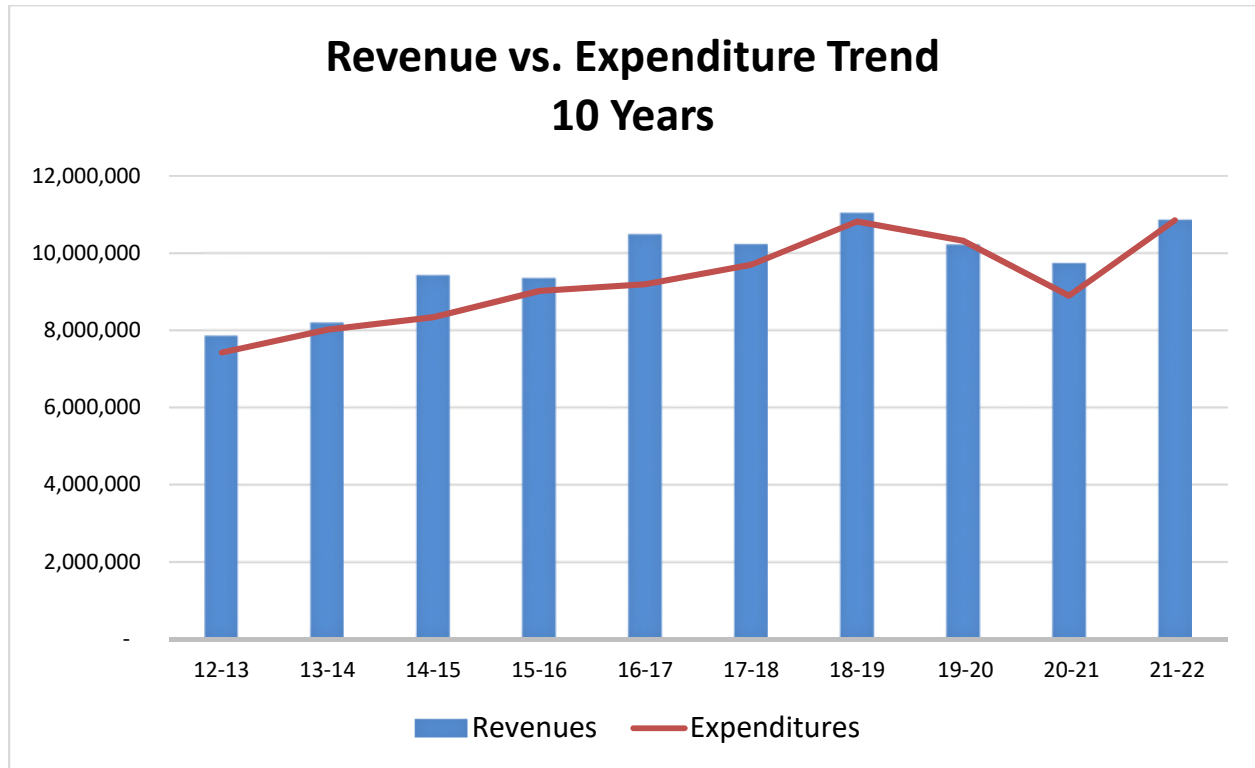
TOTAL \$10.8M

FY 2021-22 (IN \$ MILLIONS)



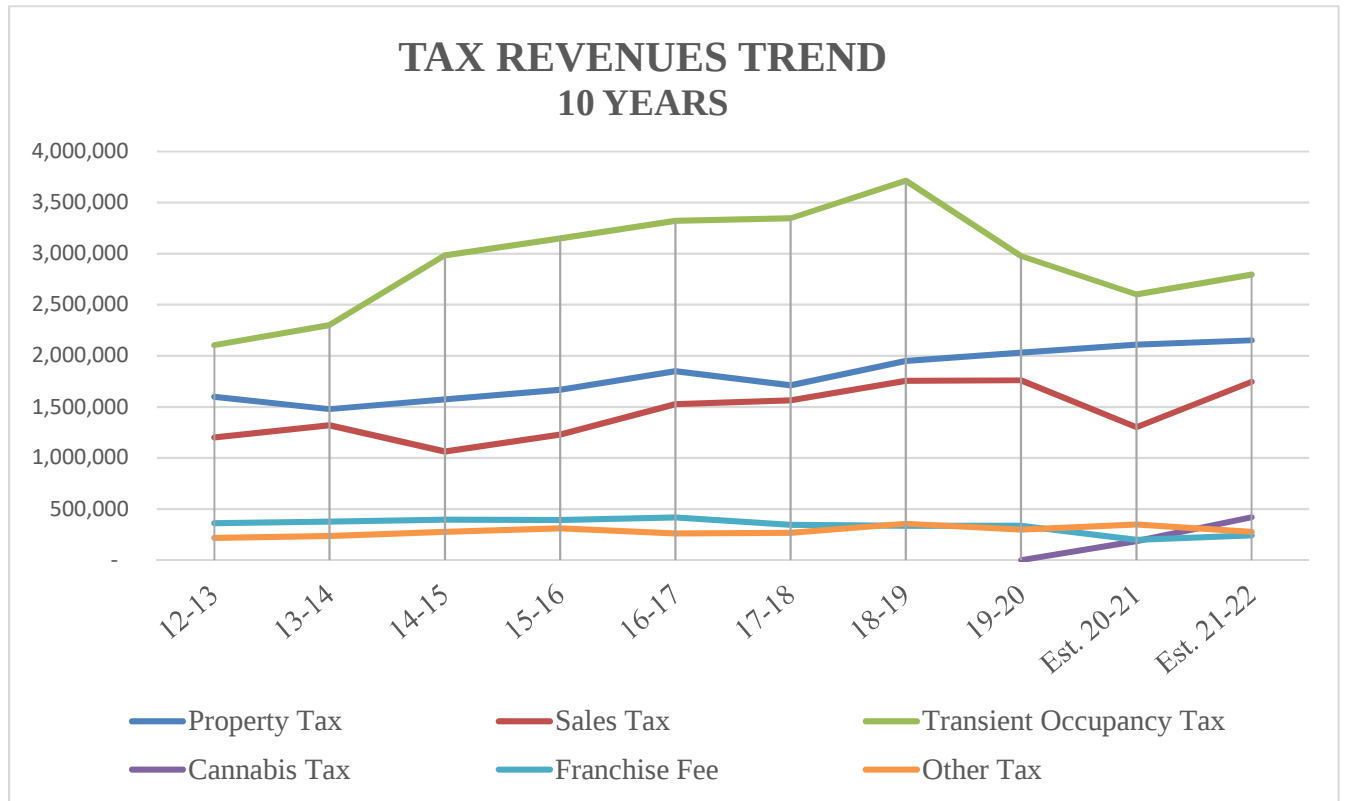
City of Ojai

General Fund



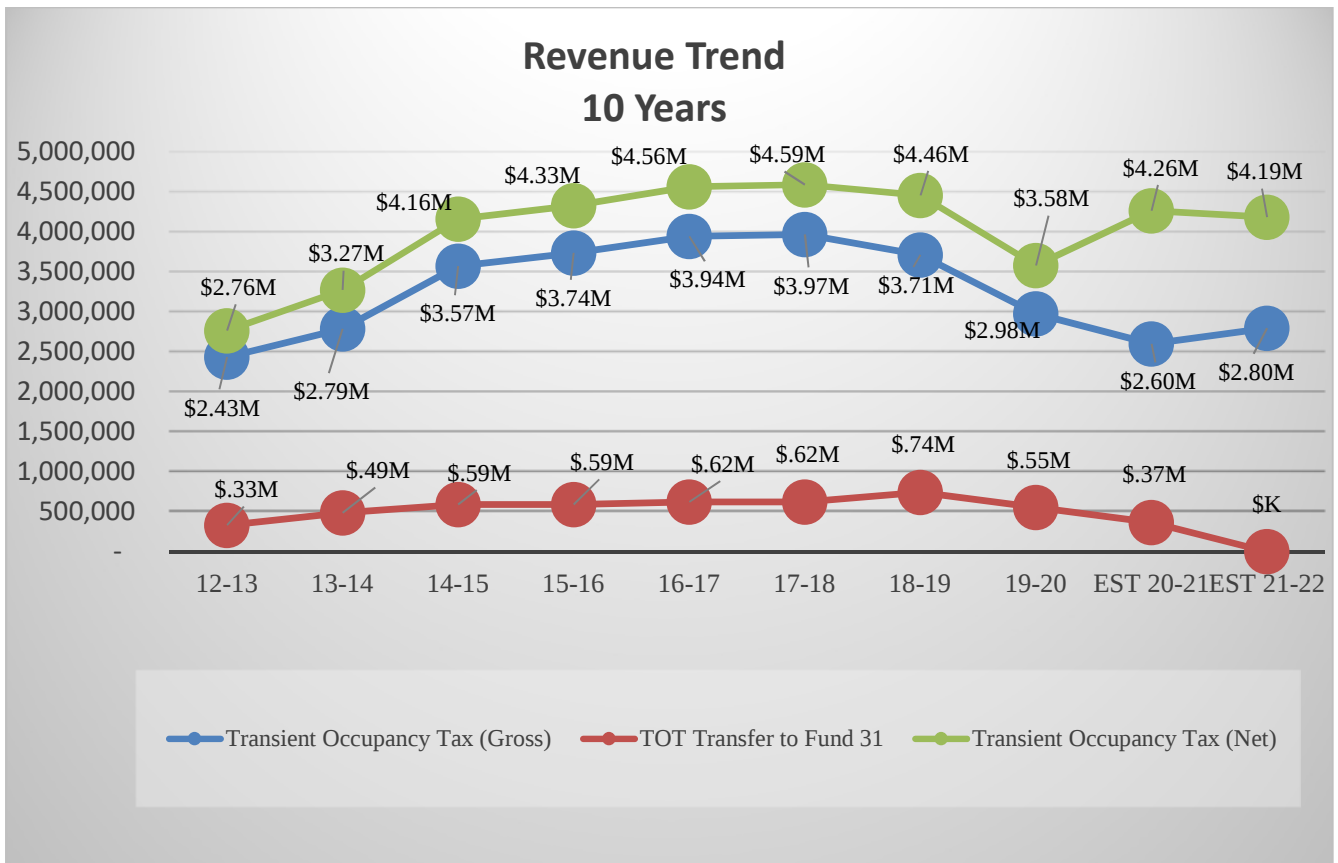
City of Ojai

General Fund Revenue vs. Expenditure



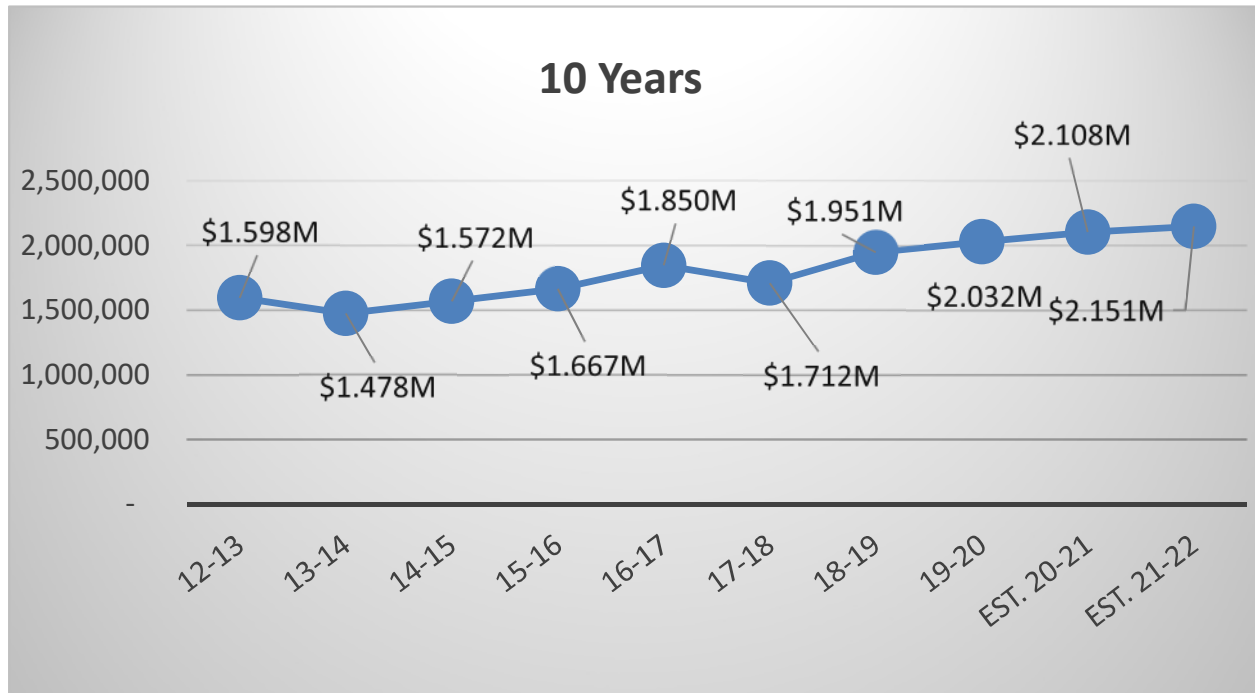
City of Ojai

Transient Occupancy Tax Trend



City of Ojai

Property Tax Trend

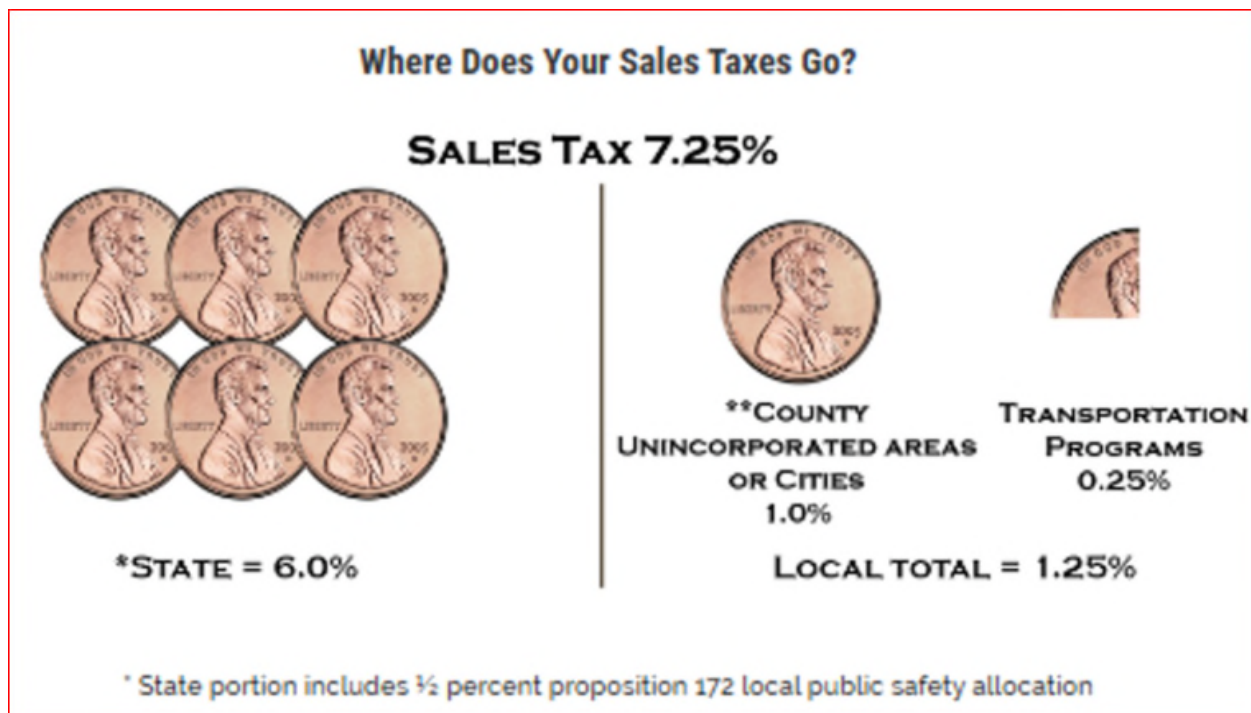


Allocation of City of Ojai 1% property tax.



City of Ojai

Sales Tax Trend



City of Ojai

General Fund Reserve and Cash Balance

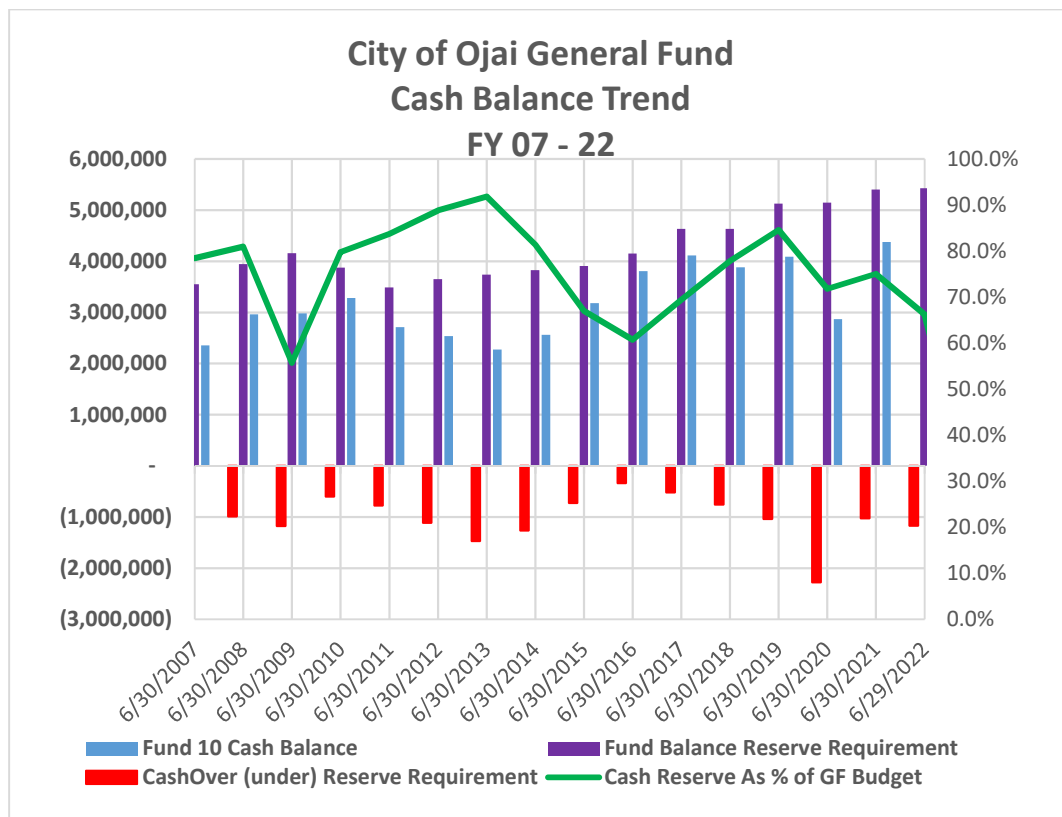
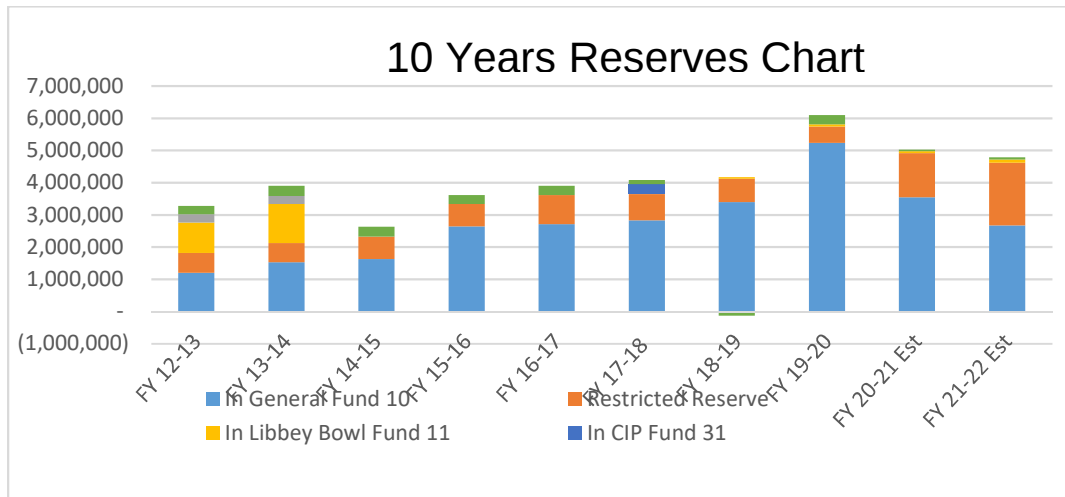
City of Ojai				
Schedule of General Fund Reserve				
	Unrestricted General Fund Reserves	General Fund Operating Expenditures	Reserves Over (under) Operating Expenses	Reserve As % of GF Budget
6/30/2022 *	\$ 3,699,012	\$ 10,849,634	\$ (7,150,622)	34.1%
6/30/2021 *	3,545,946	8,895,400	(5,349,454)	39.9%
6/30/2020	2,874,827	10,320,951	(7,446,124)	27.9%
6/30/2019	3,393,877	10,816,676	(7,422,799)	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%
* Estimates, include one-time American Rescue Plan Act (ARPA) grant, not yet received				

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
6/30/2022 *	\$ 4,621,717	4,256,361	(365,356)	92.1%
6/30/2021 *	4,911,726	4,375,195	(536,531)	89.1%
6/30/2020	5,739,080	2,868,099	(2,870,981)	50.0%
6/30/2019	4,118,005	4,087,737	(30,268)	99.3%
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%
* Estimates, include one-time American Rescue Plan Act (ARPA) grant, not yet received				
(1) Restricted funds included				

City of Ojai

Reserves

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



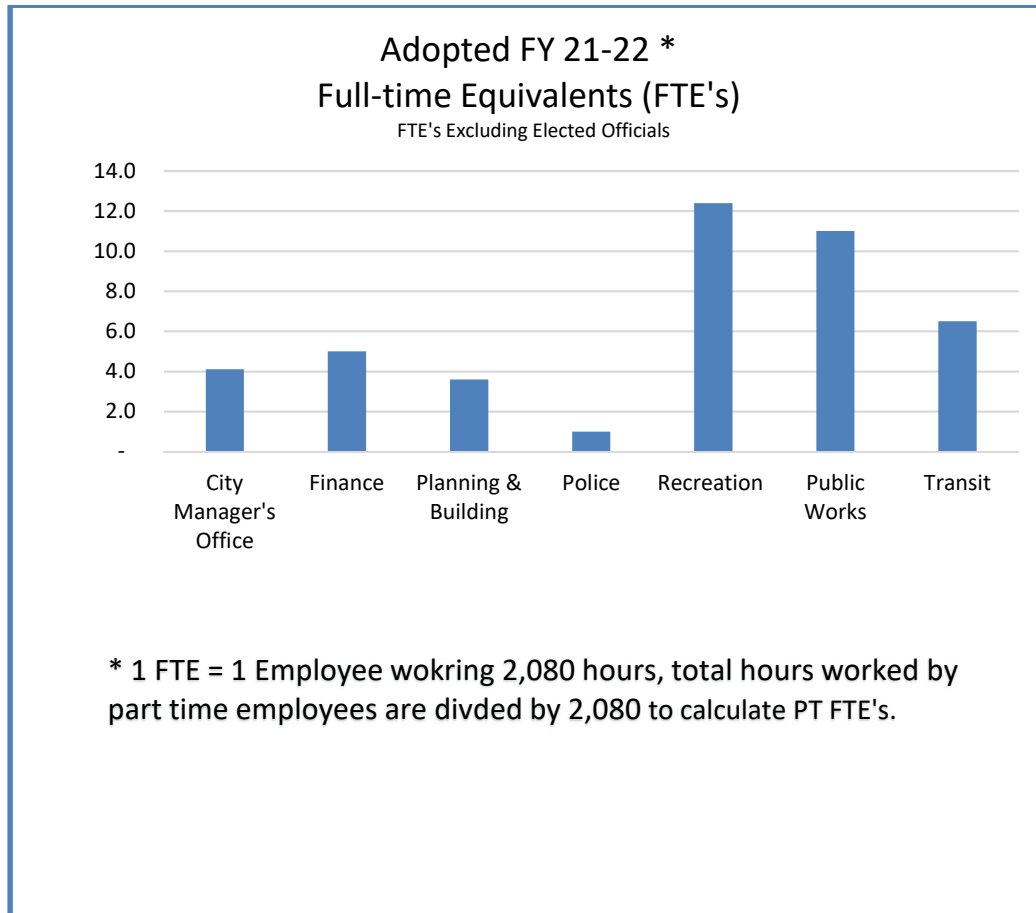
City of Ojai

Position Summary

				SALARY RANGE								
Position Title	FTE *			FY 21-22			FY 20-21			FY 19-20		
	21-22	20-21	19-20	Min	Max	Per	Min	Max	Per	Min	Max	Per
Elected Officials												
Mayor	1	1	1	760	760	Month	760	760	Month	760	760	Month
City Council	4	4	4	760	760	Month	760	760	Month	760	760	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	15,107	Month	13,733	13,733	Month	13,733	13,733	Month
Assistant City Manager	0	0	1	9,428	11,502	Month	9,428	11,502	Month	9,428	11,502	Month
Asst To City Manager	0	0	0	N/A	N/A	Month	N/A	N/A	Month	N/A	N/A	Month
Records Manager	1	1	1	6,524	8,089	Month	6,524	7,930	Month	6,524	7,930	Month
Admin Analyst-CM Office	1	1	0	N/A	N/A	Month	N/A	N/A	Month	N/A	N/A	Month
Office Specialist II FT	1	0.5	1	3,679	4,471	Month	3,607	4,384	Month	3,607	4,384	Month
Video Technician	0.1	0	0.1	16.90	20.54	Hr	16.90	20.54	Hr	16.90	20.54	Hr
Community Development												
Community Dev Director	1	0	1	10,724	13,296	Month	N/A	N/A	Month	N/A	N/A	Month
Community Dev Manager	0	1	N/A	8,091	9,871	Month	8,091	9,871	Month	8,091	9,871	Month
Associate Planner PT	0.1	0.1	0.1	35.83	43.54	Hr	35.83	43.54	Hr	35.83	43.54	Hr
Associate Planner FT	0	0	1	6,335	7,698	Month	6,211	7,547	Month	6,211	7,547	Month
Sr. Planning/Blding Tech	1	1	1	5,325	6,474	Month	5,223	6,347	Month	5,223	6,347	Month
Planning & building Tech	1	1	1	4,597	5,585	Month	4,505	5,474	Month	4,505	5,474	Month
Code Compliance Officer	0.5	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	13,296	Month	10,724	13,036	Month	10,724	13,036	Month
Accounting Supervisor	1	0	0	6,029	7,327	Month			Month			Month
Accountant	0	1	1	5,736	6,972	Month	5,625	6,836	Month	5,625	6,836	Month
Senior Accounting Specialist	1	1	1	4,947	6,013	Month	4,850	5,895	Month	4,850	5,895	Month
Accounting Specialist I / II	1	1	1	4,480	5,447	Month	3,580	5,340	Month	3,580	5,340	Month
Office Specialist II	1	1	1	3,679	4,471	Month	3,607	4,384	Month	3,607	4,384	Month
Police Department												
Dispatcher/Admin Secretary	1	1	1	4,137	5,027	Month	4,054	4,926	Month	4,054	4,926	Month
Public Works Department												
PW Dir/City Engineer	1	1	1	10,724	13,296	Month	11,261	13,687	Month	11,261	13,687	Month
Assistant PW Director	1	1	0	8,000	9,775	Month			Month			Month
Administrative Analyst I	1	1	1	4,793	5,827	Month	4,700	5,713	Month	4,700	5,713	Month
Administrative Assistant II	1	1	1	4,344	5,280	Month	4,259	5,176	Month	4,259	5,176	Month
Technical Support Specialist	1	1	1	5,880	7,148	Month	5,765	7,008	Month	5,765	7,008	Month
Public Works Supervisor	1	1	1	5,701	6,928	Month	5,589	6,792	Month	5,589	6,792	Month
Senior Maintenance Worker	2	2	2	4,597	5,585	Month	4,054	4,926	Month	4,054	4,926	Month
Maintenance Worker II	1	1	1	4,081	4,959	Month	3,671	4,463	Month	3,671	4,463	Month
Maintenance Worker I	2.0	2.0	2.0	3,695	4,492	Month	3,325.92	4,043.52	Month	3,325.92	4,043.52	Month
Public Works Inspector	0.0	0.6	0.6	39.53	48.06	Hr	39.53	48.06	Hr	39.53	48.06	Hr
Demo Garden	0.0	0.0	0.0	14.00	14.00	Hr	12.00	12.00	Hr	12.00	12.00	Hr
Transit Department												
Transit Operations Sup	1	1	1	5,486	6,669	Month	4,939	6,003	Month	4,939	6,003	Month
Senior Mechanic	1	1	1	5,354	6,506	Month	4,819	5,856	Month	4,819	5,856	Month
Back up Trolley Supervisor PT	0.5	0.5	0.5	19.80	24.07	Hr	19.80	24.07	Hr	19.80	24.07	Hr
Trolley Driver PT	4	3	4	17.32	21.06	Hr	17.32	21.06	Hr	17.32	21.06	Hr
Trolley Facility Cleaner	0.0	0.2	0.2	14.00	16.53	Hr	13.86	16.53	Hr	13.86	16.53	Hr
Recreation Department												
Recreation Coordinator	1	1	1	4,827	5,866	Month	4,259	5,176	Month	4,259	5,176	Month
Recreation Manager	1	1	1	7,415	9,194	Month	7,415	9,014	Month	7,415	9,014	Month
Event Coordinator	1	0	N/A	4,827	5,866	Month	4,731	5,751	Month	N/A	N/A	Month
Facilities Assistant	0.3	0.0	0.3	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Recreation Leader I	N/A	N/A	N/A	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Recreation Leader II	N/A	N/A	N/A	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Recreation Leader	2.7	0.3	2.73	14.00	15.02	Hr	13.39	15.02	Hr	13.39	15.02	Hr
Lifeguard	0.6	0.0	0.574	14.31	17.39	Hr	14.31	17.39	Hr	14.31	17.39	Hr
Recreation Specialist I	2.1	0.5	2.1	15.86	19.28	Hr	15.86	19.28	Hr	15.86	19.28	Hr
Recreation Specialist II	1.7	0.7	1.7	17.21	20.30	Hr	17.21	20.30	Hr	17.21	20.30	Hr
Ojai Day Coordinator	0.1	0.0	0.1	19.51	23.71	Hr	19.51	23.71	Hr	19.51	23.71	Hr
Rec Admin/Office Assistant	1.0	0.0	0.5	24.08	29.27	Hr	24.08	29.27	Hr	24.08	29.27	Hr
Sports Official	0.1	0.1	0.1	14.18	34.77	Hr	14.18	34.77	Hr	14.18	34.77	Hr
Class Instructor	0.7	0.0	0.7	14.00	34.77	Hr	13.91	34.77	Hr	13.91	34.77	Hr
Total	50.6	40.6	49.4									
Elected Officials	7.0	7.0	7.0									
Staff	43.6	33.6	42.4									
* 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	30.0	27.5	(3 vacant)									
Part Time Positions	13.6	6.1										
Total Positions	43.6	33.6										

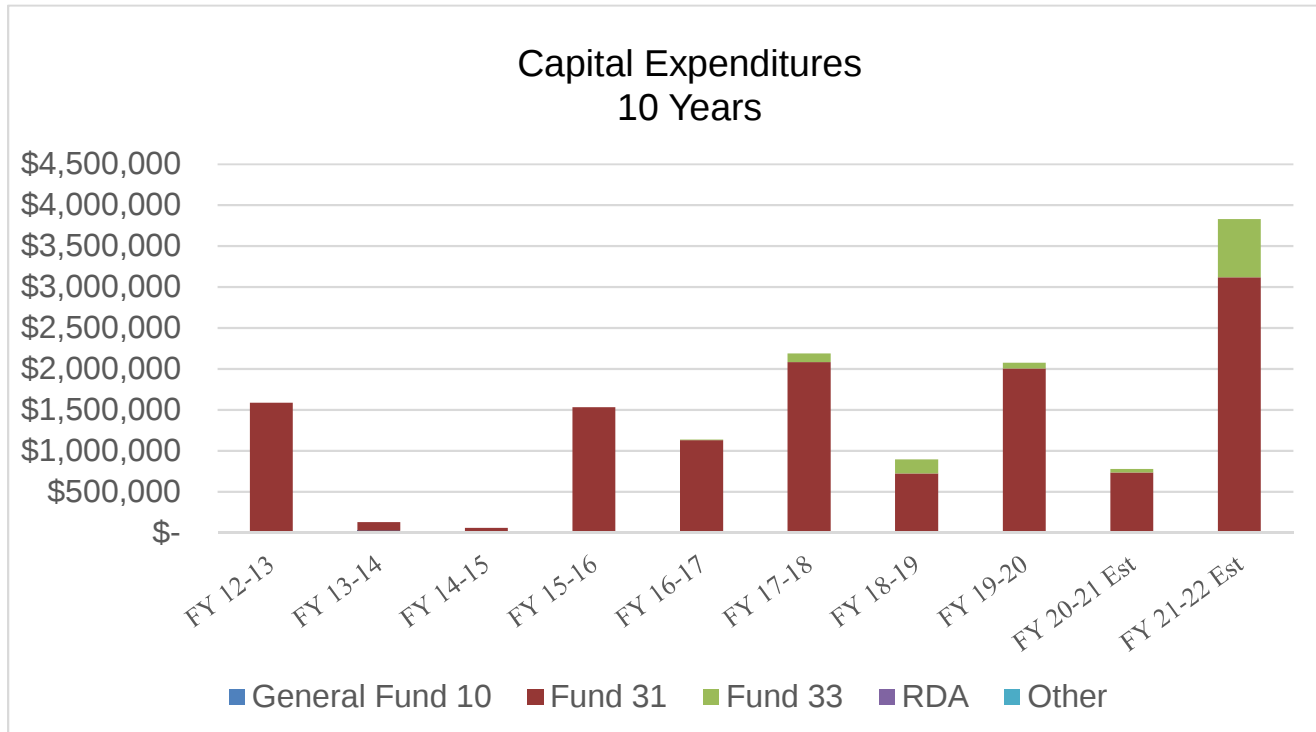
City of Ojai

Full-time Equivalents



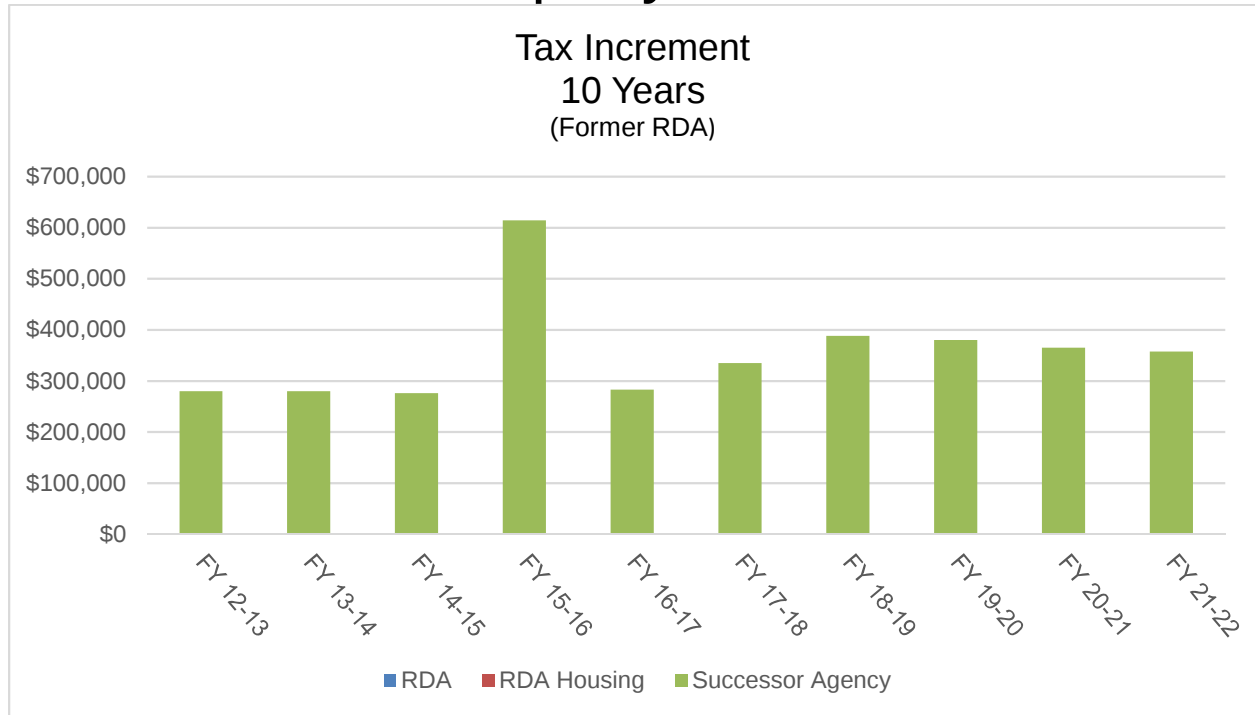
City of Ojai

Capital Expenditures



City of Ojai

Residual Property Tax Increment



City of Ojai

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 at 6.30.2021				
		Estimated		
	Balance	Contribution	Drawdown	Estimated Balance
Description	6/30/2020	FY 20-21		As of 6/30/21
Public Works				
Tree Fund (Donation In Lieu)	\$ 32,913			\$ 32,913
Wini Hirsch Donation	-			-
Flood Control Fees				
Traffic Mitigation Fees	4,712	430		5,142
Bryant St Area Industrial Fund	59,155			59,155
Parking In-lieu Fees	59,621			59,621
Street Light In-lieu Fees	-			-
Pine Rd Signal Mitigtn Fees	-			-
Drown Ave Speed Bump	2,425		1,797	628
Underground Dvp Deposits	23,980			23,980
Nordhoff Cemetery Rose Garden	500			500
Def Rev/Demo Garden Donation	237		237	0
Deferred Rev / AB 939 Fees Col	4,800		4,800	0
Defer Rev / Recycling Bev Grt	-			-
Defer Rev / Wst Mng Usd Oil	740			740
Def Rev/EncroachPermit Deposit	2,000	1,000		3,000
Def Rev-Tree Mitigation OV Inn	41,270			41,270
Bond Fee, 121 E. Ojai Ave	-			-
Recreation				
Refundable Deposit/Fclty Rntl	4,325	300		4,625
Def Rev / USTA Grant	5,957			5,957
DefRev/BstTnnsTwn/Quickstart	6,722			6,722
Def Rev/Tennis (OVTennis Club)	(743)	3,500	948	1,809
Def Rev/Rayven's Scholarships	6,327			6,327
Def Rev/Youth Sports & Misc	(7,616)	36	0.55	(7,580)
Def Rev/Mountains to Beach	4,614	5,000		9,614
Def Rev/Rec Fac Indoor Fee	1,830			1,830
Community Development				
Seismic Surcharge for County	(549)	844	655	(360)
Defer Rev/Technical Surcharge	103,524	4,640		108,163
Def Rev/Gen Plan Maint Fee	293,242	41,244	96,713	237,772
Pymt Frm Los Arboles - Van Pur	(0.25)			(0)
Def Rev - Misc (PAA & ZCL)		5,100	5,100	-
Def Rev / Banner Fee	-			-
Arts Commission				
Def Rev/OV Inn Public Art	83,115	8,874	91,989	0
Deferred Rev / Public Art Fund	51,050	91,989	48,007	95,032
Def Rev/PublicArtFund-Mentor	-			-
Police				
Deferred Rev / Fingerprint	2,411			2,411
Def Rev / Ojai Explorer Post#	3,359			3,359
Def Rev/Police Volunteers	1,718		295	1,423
Cable TV				
Def Rev / Cable Co 1% Peg Fees	84,542	45,175	31,664	98,053
DefRev/CblCo1%Peg/OjaiSchDistr	344			344
Grand Total	\$ 876,526	\$ 208,132	\$ 282,206	\$ 802,452



City of Ojai

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City of Ojai

Narratives

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



City of Ojai

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. June 2019, voters approve tax on Cannabis businesses. December 2020, City Council approved a 3% tax on cannabis sales. 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.

City of Ojai

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 Project Fund (031) - This fund receives revenue to fund the five year capital improvement plan. In prior years, 20% of transient occupancy tax was deposited directly into the fund. FY21-22 budget does not include the TOT transfer to CIP 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.

City of Ojai

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.

City of Ojai

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.

City of Ojai

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

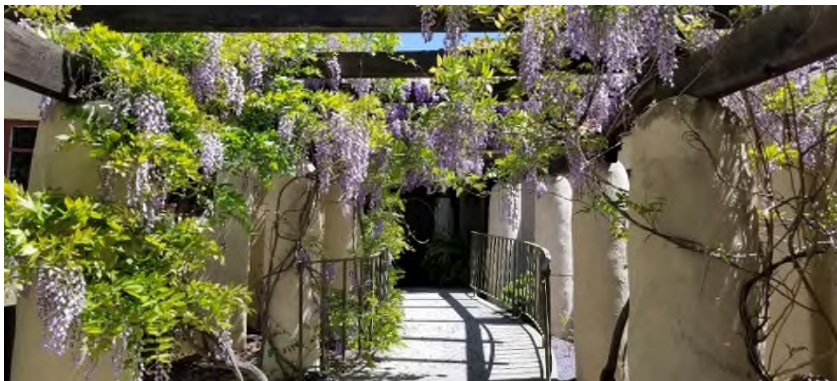
City of Ojai

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 of Ojai

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.

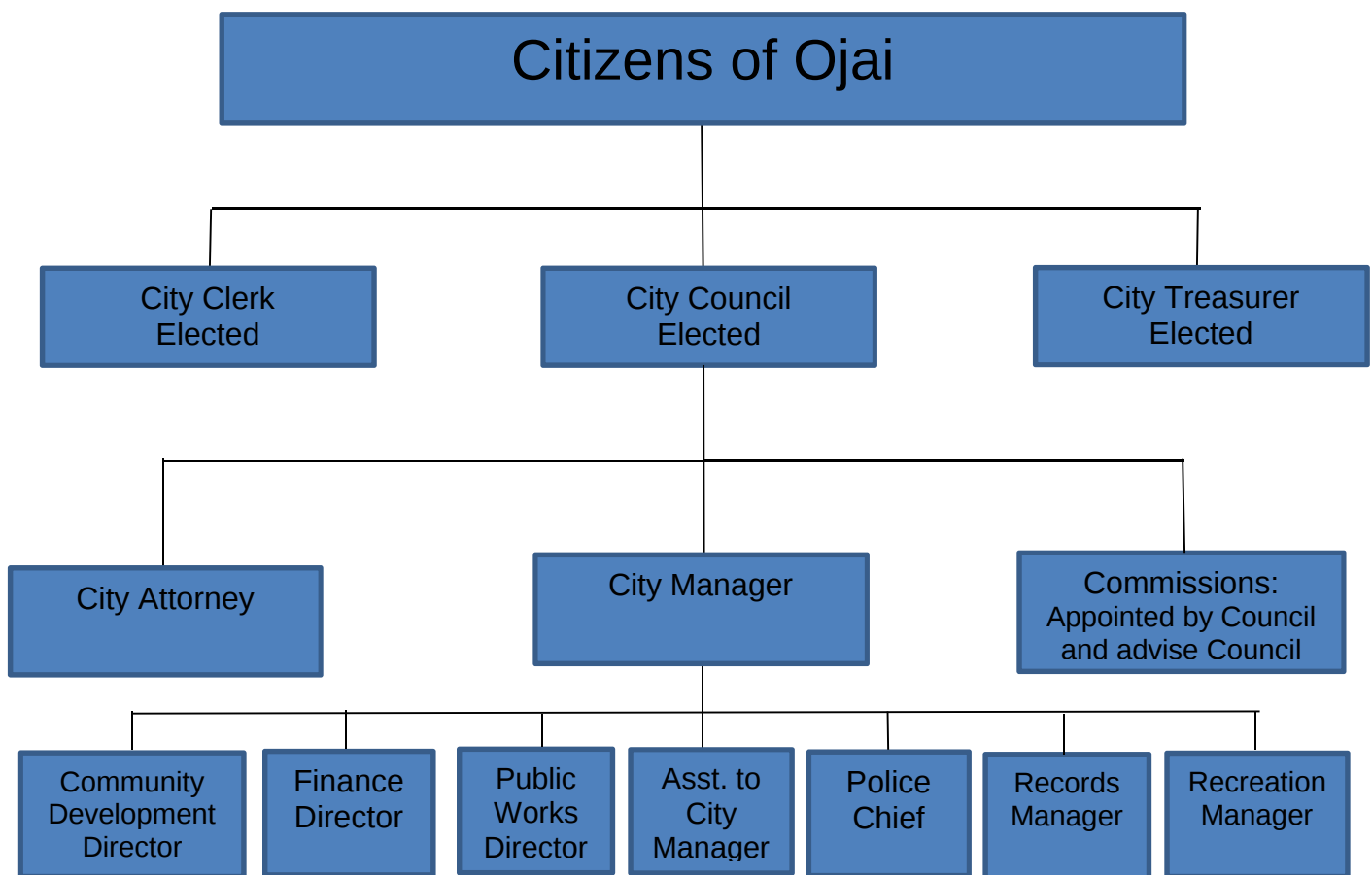
Code Compliance Division:

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.

City of Ojai

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.



City of Ojai

Police

The City of Ojai contracts with the Ventura County Sheriff's Office for traditional police services. The use of specialized units, such as SWAT, Bomb Squad, Hostage Negotiations, Major Crimes Investigations, Professional Standards, Search and Rescue, and Air Support, is also available through the police contract. The City is divided into two patrol beats that are covered 24/7 by deputies working 12-hour shift schedules. The police benefit from the high degree of volunteerism present in the Ojai community by using the dedicated Ojai Police Volunteers to perform many of the jobs deputies no longer have time to perform. The Ojai Police Department is responsible for the safety and welfare of the citizens of Ojai, and department members strive to prevent crime, enforce the law, investigate criminal activity, and apprehend offenders, so that Ojai remains a safe place to live, raise a family, run a business or visit on vacation.

The contract police service benefits have been demonstrated through the response and recover to the Thomas Fire, the preparation and efforts made in flood protection, as well as during COVID social distancing order. 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.

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.

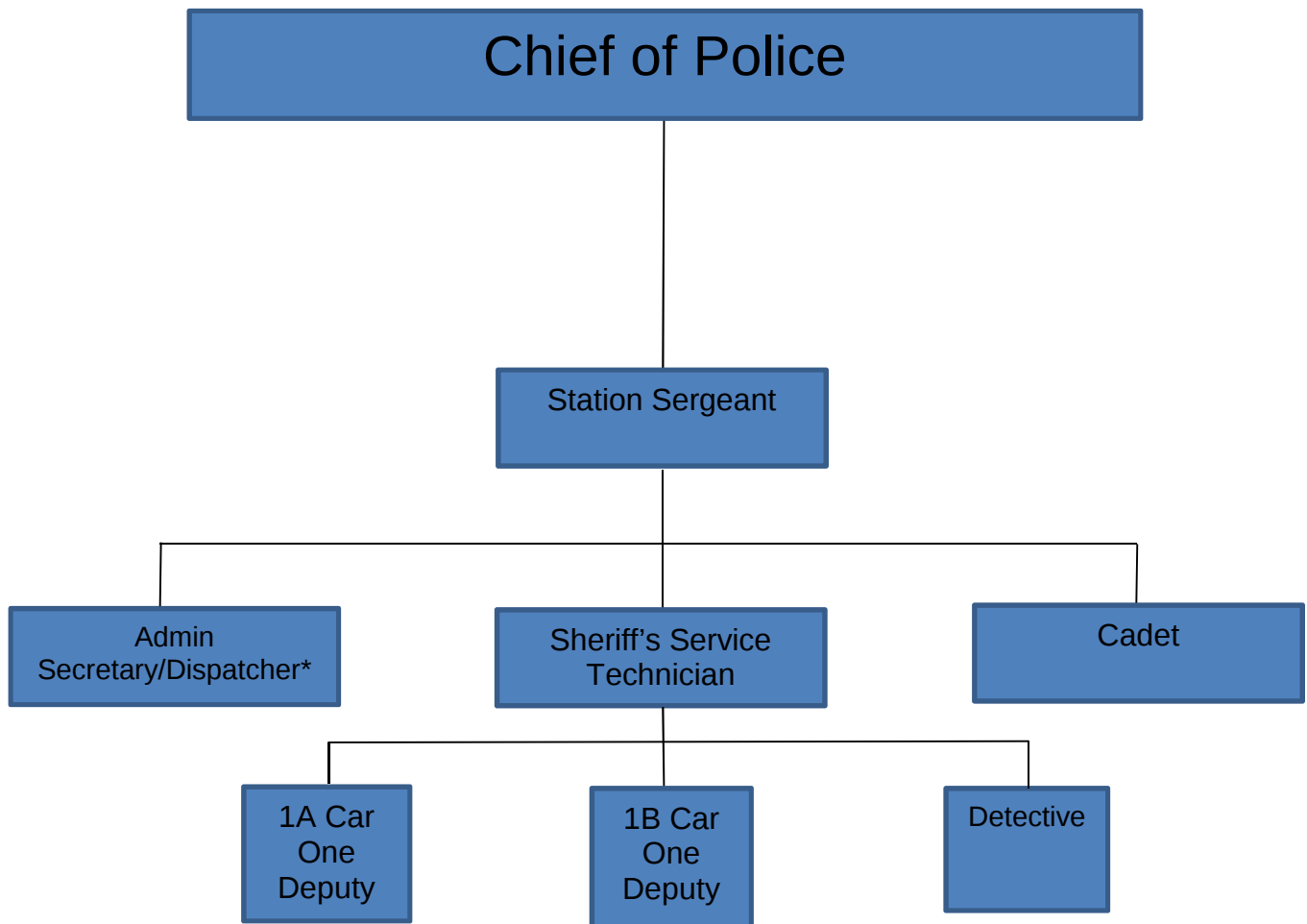
The Patrol Division services the County of Ventura and the five contract cities of Camarillo, Fillmore, Moorpark, Ojai, and Thousand Oaks, as well as the unincorporated areas of Ventura County. Within Patrol are also the Mounted Unit, K-9 Unit, Sheriff's Communications Center and the Office of Emergency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

City of Ojai

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.

City of Ojai

Community Development

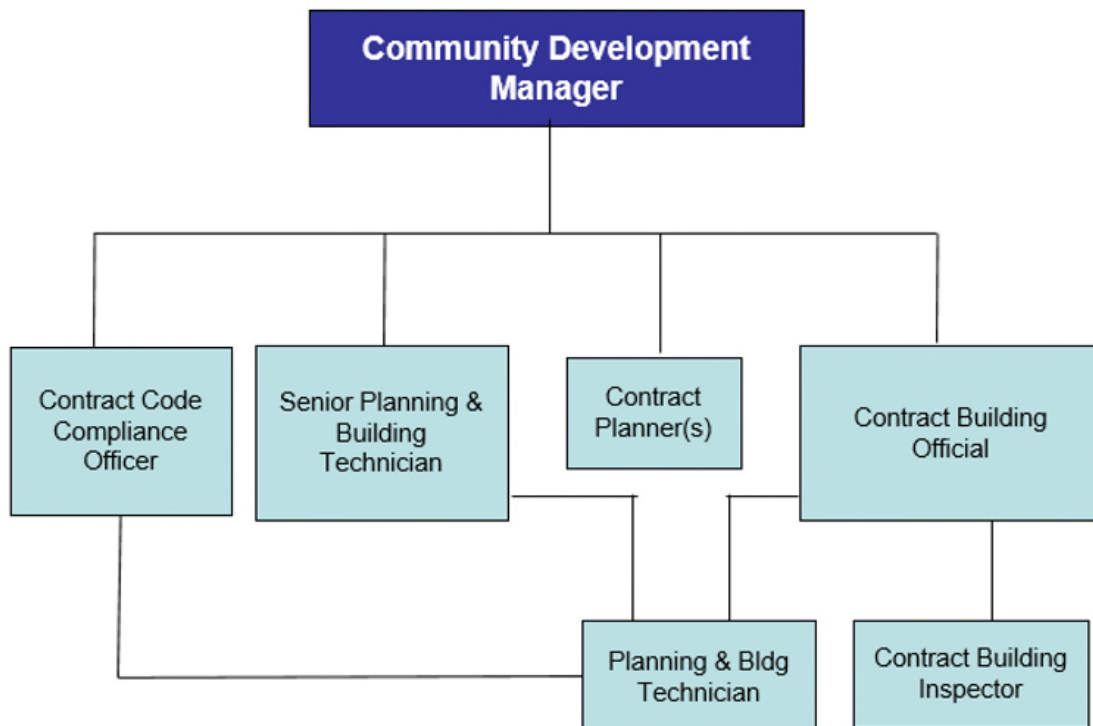
The Community Development Department is primarily responsible for the oversight and management of the City's long-range and current planning functions, including the review of proposals affecting land use, development and design, and the environmental review (CEQA) process.

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.



City of Ojai



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Recreation

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

The role of the Recreation Department personnel is to plan, schedule and take reservations for many different programs, classes, camps and events. The department prepares ball fields for a variety of sports, and sets-up and dismantles equipment for gymnastics, basketball and other programs at Sarzotti Park.



Additionally, the department maintains schedules and manages reservations for the following recreation facilities: the John G. Martin Gymnasium, Sarzotti Park Picnic Areas and Ball-fields, the Multi-purpose, Art and Game Rooms (Boyd Center), the snack bar and the Libbey Tennis Courts.

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

Prior to the COVID-19 pandemic, the Recreation Department has brought in revenues of over \$500,000, however, this current year revenue is below \$90,000 and expected to at

City of Ojai

least double the FY20-21 revenues in fiscal year 2021/22. On average, the department recovers approximately 60 - 65% of its overall operating costs, this next fiscal year, the department may recover 20% of it's overall operating costs as the City recovers from COVID-19 social distancing experience. 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.



City of Ojai

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 Maricopa Highway (SR 33) and Ojai Avenue (SR 150), 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

City of Ojai

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

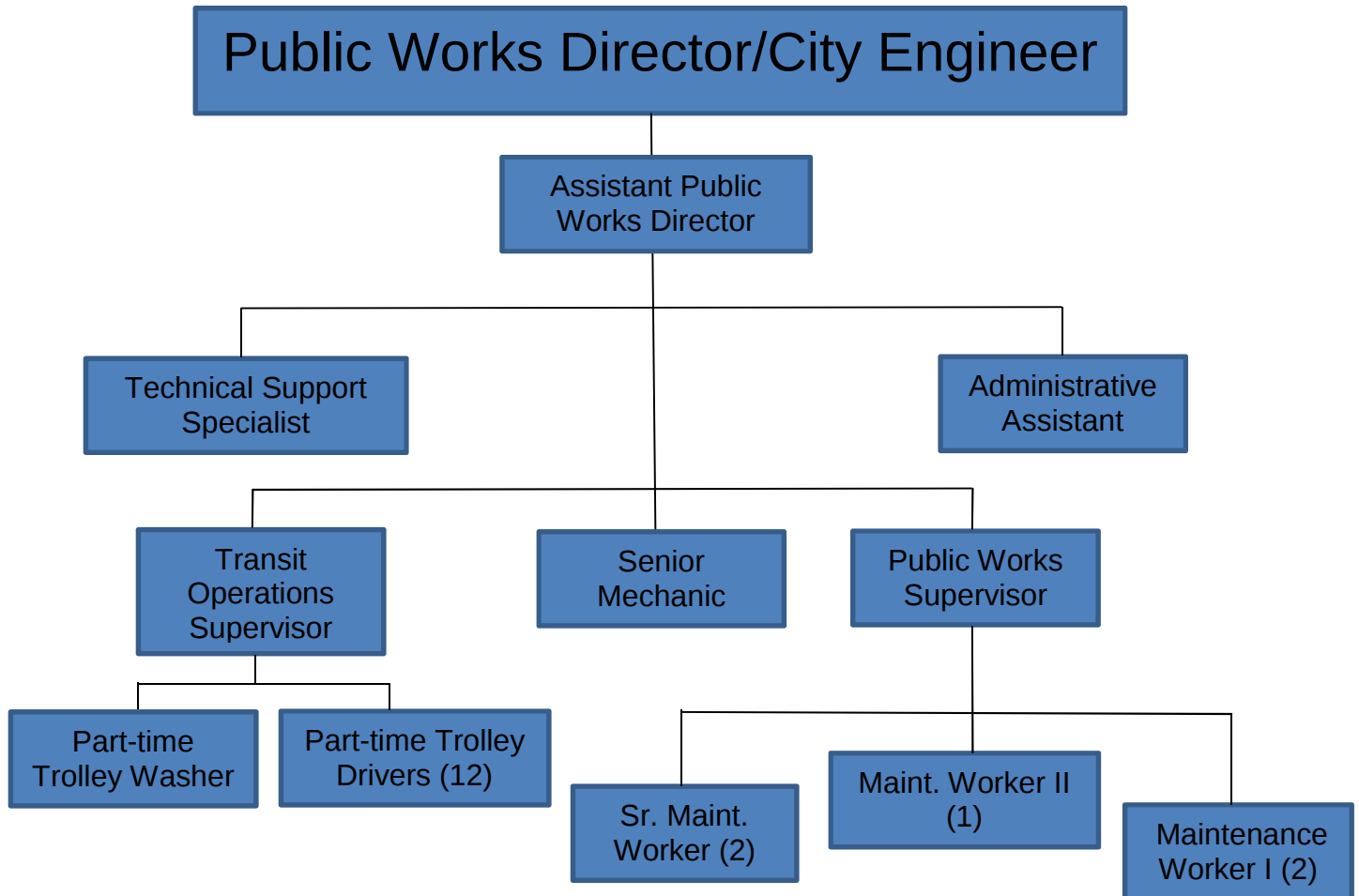
Public Works maintains the extensive plot and internment records for the Nordhoff cemetery in addition to maintaining the cemetery grounds and providing burial service.

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 skid steer, a backhoe, and additional specialized vehicles/equipment.



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Redevelopment Successor Agency Budget

The former Redevelopment Agency was terminated by State Law on January 31, 2012. The Successor Agency was created to wind down the business of the former Redevelopment Agency and take over its obligations.

The City does not currently receive any funds for administering the Successor Agency. The City 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 \$1,663,344 on June 30, 2021, 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 21-22 is \$73,000.



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City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
GENERAL FUND									
REVENUES									
Tax Revenues									
	Property Tax								
010-9301-1010-101	Secured Property Tax	\$ 1,846,160	\$ 265,440	16.79%	\$ 1,580,720	\$ 1,580,720	\$ 1,809,960	\$ 229,240	\$ 1,692,050
010-9301-1010-102	Unsecured Property Tax	60,000	3,000	5.26%	57,000	57,000	60,140	3,140	57,420
010-9301-1010-103	Supplemental Taxes	33,700	20	0.06%	33,680	33,680	20,000	(13,680)	35,220
010-9301-1010-104	RDA Pass Through Prop Tax	53,000	(40)	-0.08%	53,040	53,040	60,000	6,960	52,000
010-9301-1010-107	Admin Cost / Ventura County	(30,500)	(9,080)	42.39%	(21,420)	(21,420)	(30,450)	(9,030)	(22,790)
010-9301-1010-108	RPTTF Residual Distribution	186,000	(126,880)	-40.55%	312,880	312,880	186,310	(126,570)	212,790
010-9301-1010-111	Secured Property Tax-PY	-	-	-	-	-	-	-	-
010-9301-1010-112	Unsecured Property Tax-PY	100	(30)	-23.08%	130	130	-	(130)	130
010-9301-1010-201	Interest Apporntmt/Prop Tax	2,900	(30)	-1.02%	2,930	2,930	2,180	(750)	5,560
010-9301-1010-211	Interest Apprt/Prop Tax - PY	-	\$ -	-	-	-	-	-	-
Property Tax Total		2,151,360	132,400	6.56%	2,018,960	2,018,960	2,108,140	89,180	2,032,380
Sales Tax									
010-9301-1011-100	Sales Tax	1,620,000	68,000	4.38%	1,552,000	1,552,000	1,183,620	(368,380)	1,633,400
010-9301-1011-104	Psaf/172 Money-1/2% Sales Tx	125,000	17,000	15.74%	108,000	108,000	119,000	11,000	126,360
Sales Tax Total		1,745,000	85,000	5.12%	1,660,000	1,660,000	1,302,620	(357,380)	1,759,760
Business Licenses									
010-9301-1025-000	Business Licenses	154,000	(41,550)	-21.25%	195,550	195,550	220,000	24,450	153,780
010-9301-1025-001	Bus Lic Application/renewal	20,000	1,060	5.60%	18,940	18,940	20,200	1,260	19,510
010-9301-1025-002	Business Licenses Penalties	200	(19,950)	-99.01%	20,150	20,150	1,000	(19,150)	(13,190)
010-9301-1025-005	Bus Lic / SB1186 \$1 State Fee	1,000	(4,900)	-83.05%	5,900	5,900	6,500	600	5,850
010-9301-1025-010	Bus Lic/Collection & PY	-	-	-	-	-	-	-	-
Business License Total		175,200	(65,340)	-27.16%	240,540	240,540	247,700	7,160	165,950
Franchise Fees									
010-9301-1026-105	So California Edison	83,000	(890)	-1.06%	83,890	83,890	83,000	(890)	82,250
010-9301-1026-106	So California Gas	24,000	(410)	-1.68%	24,410	24,410	24,000	(410)	27,400
010-9301-1026-107	Golden State Water	-	-	-	-	-	-	-	-
010-9301-1026-108	Time Warner Cable/b4adelphia	40,000	(64,480)	-61.72%	104,480	104,480	28,310	(76,170)	103,420
010-9301-1026-110	EJ Harrison	82,000	(800)	-0.97%	82,800	82,800	58,360	(24,440)	120,360
010-9301-1026-111	Roll-offs Harrison	-	(12,090)	-100.00%	12,090	12,090	-	(12,090)	-
010-9301-1026-113	AT & T Mobility	3,900	-	0.00%	3,900	3,900	1,380	(2,520)	2,740
010-9301-1026-128	Cable Companies 1% Peg Fees	10,300	40	0.39%	10,260	10,260	3,420	(6,840)	1,980
010-9301-1026-999	Cable Com 1% Peg Fees / Contra	-	-	-	-	-	-	-	-
Franchise Fees Total		243,200	(78,630)	-24.43%	321,830	321,830	198,470	(123,360)	338,150

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget				Current & Prior Year Information					
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Transient Occupancy Tax									
010-9301-1027-000	Transient Occupancy Tax	2,785,080	(371,920)	-11.78%	3,157,000	3,157,000	2,602,130	(554,870)	2,931,660
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)	(2,500)	6,500	(8,270)
010-9301-1027-150	Transient Occupancy PY	20,000	(32,500)	-61.90%	52,500	52,500	-	(52,500)	52,500
	Transient Occupancy Total	2,796,080	(404,420)	-1.02%	3,200,500	3,200,500	2,599,630	(600,870)	2,975,890
010-9301-1027-999	Transient Occupancy-to Fd 31	-	366,390	-100.00%	(366,390)	(366,390)	(366,390)	-	(553,090)
Cannabis Tax									
010-9301-1028-000	Cannabis Tax	420,000	420,000	100.00%	-	-	185,850	185,850	-
	Cannabis Tax	420,000	420,000	100.00%	-	-	185,850	185,850	-
Documentary Stamp Tax									
010-9301-1030-000	Documentary Stamp Tax	100,500	(4,200)	-4.01%	104,700	104,700	100,030	(4,670)	133,570
	Documentary Stamp Tax Total	100,500	(4,200)	-4.01%	104,700	104,700	100,030	(4,670)	133,570
Total Tax Revenues									
		7,631,340	84,810	1.12%	7,546,530	7,546,530	6,742,440	(804,090)	7,405,700
Licenses & Permits									
010-9302-1053-000	Energy Fee	-	(7,200)	-100.00%	7,200	7,200	-	(7,200)	210
010-9302-1053-010	Disability Fees	-	-	-	-	-	-	-	-
010-9302-1053-020	Inspection fee	-	-	-	-	-	-	-	-
010-9302-1054-000	Tree Permits	8,000	4,700	142.42%	3,300	3,300	8,000	4,700	4,050
010-9302-1055-000	Home Occupation Permits	1,000	(1,090)	-52.15%	2,090	2,090	1,000	(1,090)	1,900
010-9302-1055-001	Zoning Clearance App-Bus Lic	1,500	(440)	-22.68%	1,940	1,940	1,120	(820)	1,680
010-9302-1056-000	Building Allocations	-	(1,380)	-100.00%	1,380	1,380	-	(1,380)	800
010-9302-1057-000	Cannabis Annual Licensing Fees	14,410	10	0.07%	14,400	14,400	19,210	4,810	-
010-9302-1057-001	Cannabis Application Fees	-	(10,280)	-100.00%	10,280	10,280	-	(10,280)	10,080
010-9302-1057-002	Cannabis Interview Fees	-	(3,000)	-100.00%	3,000	3,000	-	(3,000)	1,970
010-9302-1058-000	Household Haz. Residential	380	(13,420)	-97.25%	13,800	13,800	380	(13,420)	14,090
010-9302-1060-000	Planning Fees	20,000	(6,100)	-23.37%	26,100	26,100	20,000	(6,100)	25,520
010-9302-1060-001	Plan filing fees	1,200	500	71.43%	700	700	1,200	500	800
010-9302-1061-000	Building & Safety Permits	240,000	13,400	5.91%	226,600	226,600	244,000	17,400	273,940
010-9302-1061-020	BuildingPermits/GenMaintSurChg	30	(170)	-85.00%	200	200	30	(170)	60
010-9302-1062-000	Sign Permits	3,200	-	0.00%	3,200	3,200	3,200	-	3,710
010-9302-1063-000	Encroach Permit/banner Fees	64,000	1,060	1.68%	62,940	62,940	47,000	(15,940)	81,200
010-9302-1063-001	Traffic Mitigation-Ojai Share	2,000	(9,310)	-82.32%	11,310	11,310	1,400	(9,910)	4,710
010-9302-1063-002	Traffic Mitigation-VCntyShare	-	(100)	-100.00%	100	100	120	20	-
010-9302-1063-005	Street Light In-Lieu Fee	-	-	-	-	-	-	-	-
010-9302-1063-006	Technical Surcharge	4,800	(29,750)	-86.11%	34,550	34,550	-	(34,550)	4,800

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-9302-1063-007	General Plan Maintenance Fees	22,000	(29,100)	-56.95%	51,100	51,100	12,000	(39,100)	15,640
010-9302-1063-999	Developer Fees/Contra Account	-	-		-	-	-	-	(25,149)
010-9302-1065-000	Plan Check Fees	76,000	5,020	7.07%	70,980	70,980	100,000	29,020	51,970
010-9302-1081-000	Well Permits	-	-		-	-	-	-	870
010-9302-1083-000	Filming Permits	1,500	500	50.00%	1,000	1,000	3,700	2,700	750
010-9302-1900-000	Misc Fees & Permits	200	(19,800)	-99.00%	20,000	20,000	200	(19,800)	-
010-9302-2000-000	Trust Fund 80 Receipts	-	(23,860)	-100.00%	23,860	23,860	-	(23,860)	-
010-9302-2000-100	Rev Earned From Trust Funds	-	(4,180)	-100.00%	4,180	4,180	-	(4,180)	3,140
010-9302-2000-999	TrustReceipts/DpstdToFd 80	-	3,660	-100.00%	(3,660)	(3,660)	-	3,660	(2,750)
Total Licenses & Permits		460,220	(130,330)	-22.07%	590,550	590,550	462,560	(127,990)	473,991
Fines, Forfeitures & Penalties									
010-9303-1018-000	Vehicle Fines & Penalties	6,400	(40)	-0.62%	6,440	6,440	5,050	(1,390)	8,380
010-9303-1019-010	Social Host Violation Fines	-	-		-	-	-	-	-
010-9303-1020-000	Parking Citations	3,400	50	1.49%	3,350	3,350	2,290	(1,060)	3,300
010-9303-1020-999	Parking Cit Due To Vita Co	(700)	(50)	7.69%	(650)	(650)	(560)	90	(890)
010-9303-1021-000	Building Code Violations	-	-		-	-	-	-	-
010-9303-1021-050	Admin Remedy Fines	10,000	(6,000)	-37.50%	16,000	16,000	4,900	(11,100)	12,050
Total Fines, Forfeitures & Penalties		19,100	(6,040)	-24.03%	25,140	25,140	11,680	(13,460)	22,840
Use of Money / Property									
010-9304-1033-000	Interest Income	40,000	-	0.00%	40,000	40,000	31,790	(8,210)	133,120
010-9304-1033-090	Interest accrual RDA	12,000	(28,000)	-70.00%	40,000	40,000	7,730	(32,270)	18,680
010-9304-1033-101	Rental Income	300	(30)	-9.09%	330	330	5,000	4,670	-
Total Use of Money / Property		52,300	(28,030)	-34.89%	80,330	80,330	44,520	(35,810)	151,800
Revenue From Other Agencies									
<i>Motor Vehicle In Lieu (increases in tandem with property tax)</i>									
010-9305-1015-000	Motor Vehicle In Lieu	910,000	301,910	49.65%	608,090	608,090	965,010	356,920	912,140
010-9305-1015-001	Motor Vehicle In Lieu - P/y	-	-		-	-	-	-	-
010-9305-1015-101	Prprty Tx - Vlf In Lieu	6,300	30	0.48%	6,270	6,270	-	(6,270)	6,150
010-9305-1022-000	Homeowners Subvention(hoprtr)	8,500	(40)	-0.47%	8,540	8,540	6,460	(2,080)	12,810
010-9305-1043-020	SB90 St. Mand Csts Reim	17,000	(16,710)	-49.57%	33,710	33,710	-	(33,710)	33,050
010-9305-1043-021	SB90 St. Mand Csts Reim-PY	3,600	40	1.12%	3,560	3,560	-	(3,560)	8,650
010-9305-1043-130	FEMA Reimbursement Revenue	-	-		-	-	-	-	-
010-9305-1043-135	Disaster Mitigation Grants	650,000	650,000	100.00%	-	-	893,830	893,830	-
010-9305-1044-005	Reimb From Sheriffs/Office Hel	10,000	(25,340)	-71.70%	35,340	35,340	-	(35,340)	15,570
010-9305-1050-000	AB 939 Fees/SRRE	116,000	(1,180)	-1.01%	117,180	117,180	116,730	(450)	115,360
010-9305-1096-005	Special Event Police Services	6,000	-	0.00%	6,000	6,000	14,560	8,560	(880)

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-9305-1052-013	SB2 Planning Housing&Comm Dev	138,000	(87,000)	-38.67%	225,000	225,000	47,000	(178,000)	-
010-9305-1097-000	SLESF "COPS" Funding	100,000	(15,750)	-13.61%	115,750	115,750	98,390	(17,360)	155,150
010-9305-1106-000	NPDES Revenue	24,000	-	0.00%	24,000	24,000	-	(24,000)	21,970
010-9305-1106-001	NPDES Revenue - PY	-	-		-	-	-	-	-
Total Revenue From Other Agencies		1,989,400	805,960	68.10%	1,183,440	1,183,440	2,141,980	958,540	1,279,970
Charges For Current Services									
010-9306-1037-000	State Highway Maintenance	48,000	(37,390)	-43.79%	85,390	85,390	5,620	(79,770)	44,700
010-9306-1042-000	Public Records - Copies & other	1,200	690	135.29%	510	510	1,200	690	210
010-9306-1042-001	Sale of Books	100	(980)	-90.74%	1,080	1,080	30	(1,050)	1,130
010-9306-1060-001	Dvlpmnt Proj Staff Services	-	-		-	-	-	-	-
010-9306-1060-002	DvlpmntPrjCntrctSvrAdmChg	-	-		-	-	-	-	-
010-9306-1067-119	Use Fees-libbey Park	11,000	-	0.00%	11,000	11,000	3,000	(8,000)	1,080
010-9306-1067-120	Use Fee-Other Parks	-	-		-	-	-	-	-
010-9306-1158-000	Misc Staff Svr Fees - Admin	-	-		-	-	-	-	-
010-9306-1170-000	Public Works Processing Fees	-	(17,530)	-100.00%	17,530	17,530	9,100	(8,430)	20,990
010-9306-1170-003	Dvlpmnt Proj PW Staff Svc	-	-		-	-	-	-	-
010-9306-1180-999	Indirect OH Costs Allocation	199,210	(35,150)	-15.00%	234,360	234,360	130,010	(104,350)	169,660
Total Charges For Current Services		259,510	(90,360)	-25.83%	349,870	349,870	148,960	(200,910)	237,770
Other Revenues									
010-9307-1029-000	RDA Loan Pymts Received	-	-		-	-	-	-	-
010-9307-1043-000	CJPIA Remb/Refunds	-	-		-	-	-	-	-
010-9307-1043-001	PERS Medicare Part D Refunds	-	-		-	-	-	-	-
010-9307-1043-140	Special Event	-	-		-	-	-	-	-
010-9307-1043-999	Suspense Account	-	-		-	-	-	-	-
010-9307-1044-000	Misc Refunds & Receipts	500	(3,500)	-87.50%	4,000	4,000	150	(3,850)	7,510
010-9307-1044-001	Misc Reimbursements	17,800	17,120	2517.65%	680	680	23,510	22,830	1,030
010-9307-1044-005	DontmDoNotUsePolice Volunt Sp	-	-		-	-	-	-	-
010-9307-1044-010	Misc Donations	-	(10)	-100.00%	10	10	-	(10)	10
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	-	-		-	-	20	20	400
010-9307-1044-050	PD Fees Fingprmt-T/C Rpts	2,000	(3,000)	-60.00%	5,000	5,000	1,720	(3,280)	2,200
010-9307-1044-053	Candidate Statement	-	-		-	-	1,700	1,700	-
010-9307-1044-055	Return Check Charge Fee	100	40	66.67%	60	60	-	(60)	90
010-9307-1044-101	Def Rev Recog Street Proj	54,820	(137,710)	-71.53%	192,530	192,530	-	(192,530)	188,750
010-9307-1044-102	Def Rev Recog Pub Art	-	-		-	-	-	-	2,267
010-9307-1044-105	Deferred Rev-General Fund	70,000	21,300	43.74%	48,700	48,700	67,770	19,070	101,420

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-9307-1044-110	FundsFrmDefRev/UndrgrndDvDpst	-	(40,910)	-100.00%	40,910	40,910	-	(40,910)	-
010-9307-1044-130	Proceeds From Sale Of Assets	-	-	-	-	-	-	-	-
010-9307-1044-131	Libbey Pk Tennis Ct Lights	1,400	(30)	-2.10%	1,430	1,430	1,250	(180)	1,010
010-9307-1044-132	Skate Park Lights	-	-	-	-	-	-	-	-
010-9307-1044-135	Electric Vehicle Charge	6,000	50	0.84%	5,950	5,950	1,960	(3,990)	5,030
010-9307-1044-999	Budgeted Use of Fund Balance	120,830	(79,170)	-39.59%	200,000	200,000	-	(200,000)	-
	Misc Refunds & Receipts Total	273,450	(225,820)	-45.23%	499,270	499,270	98,080	(401,190)	309,717
Transfer-in from Other Funds									
010-9307-1045-011	Transfer-in/Libbey Bowl Fund (11)	-	-	-	-	-	-	-	-
010-9307-1045-012	Transfer-in/Measure C Fd (12)	2,200	(47,800)	-95.60%	50,000	50,000	-	(50,000)	-
010-9307-1045-022	Transfer-in/Gas Tax Fund (22)	-	-	-	-	-	-	-	-
	Transfer in From Other Funds Total	2,200	(47,800)	-95.60%	50,000	50,000	-	(50,000)	-
	Total Other Revenues	275,650	(273,620)	-49.82%	549,270	549,270	98,080	(451,190)	309,717
Recreation Program Revenues									
Misc Refunds & Receipts									
010-9309-1044-110	City 50/50 scholarship	-	10,000	-100.00%	(10,000)	(10,000)	-	10,000	-
010-9309-1044-205	Misc Donations Best Tennis Grt	-	-	-	-	-	-	-	-
	Misc Refunds & Receipts Total	-	10,000	-100.00%	(10,000)	(10,000)	-	10,000	-
Recreation Program Revenue									
010-9309-1660-000	Recreation Program Rev	2,810	-	0.00%	2,810	2,810	2,710	(100)	1,680
010-9309-1660-005	Adult Softball	2,000	(4,000)	-66.67%	6,000	6,000	-	(6,000)	2,380
010-9309-1660-006	Crossfit	-	-	-	-	-	-	-	-
010-9309-1660-007	Brochure	730	(4,270)	-85.40%	5,000	5,000	990	(4,010)	1,630
010-9309-1660-008	Movie Nights Revenue	1,500	(2,240)	-59.89%	3,740	3,740	-	(3,740)	2,140
010-9309-1660-009	Aquatics	2,000	(8,000)	-80.00%	10,000	10,000	-	(10,000)	600
010-9309-1660-010	Instructional Soccer	5,500	500	10.00%	5,000	5,000	7,000	2,000	5,210
010-9309-1660-011	Youth Soccer	800	(4,200)	-84.00%	5,000	5,000	-	(5,000)	(450)
010-9309-1660-012	Youth Flag Football	-	-	-	-	-	-	-	(28)
010-9309-1660-013	Youth Dodgeball	-	-	-	-	-	-	-	-
010-9309-1660-014	Youth Basketball	18,000	(4,000)	-18.18%	22,000	22,000	-	(22,000)	23,040
010-9309-1660-015	Youth Ultimate Frisbee	-	-	-	-	-	-	-	-
010-9309-1660-016	Adult Basketball	1,000	(1,000)	-50.00%	2,000	2,000	-	(2,000)	10
010-9309-1660-020	Gymnastics	19,000	(60,000)	-75.95%	79,000	79,000	15,000	(64,000)	50,450
010-9309-1660-025	CPR/First Aid Program	-	-	-	-	-	-	-	225
010-9309-1660-036	Drop-in Sports	2,000	(2,000)	-50.00%	4,000	4,000	-	(4,000)	2,710
010-9309-1660-045	After School Program	-	-	-	-	-	-	-	2,086
	Recreation Program Revenue Total	55,340	(89,210)	-61.72%	144,550	144,550	25,700	(118,850)	91,683

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Recreation Classes Revenue									
010-9309-1661-000	Recreation Classes Revenue	-	-	-	-	-	-	-	60
010-9309-1661-001	Tennis Program	21,000	(10,770)	-33.90%	31,770	31,770	21,000	(10,770)	18,760
010-9309-1661-011	Basketball PIT	-	-	-	-	-	-	-	-
010-9309-1661-014	Cartooning	1,800	(400)	-18.18%	2,200	2,200	-	(2,200)	1,990
010-9309-1661-016	Driving Education	-	-	-	-	-	-	-	232
010-9309-1661-017	Guitar	1,000	(1,000)	-50.00%	2,000	2,000	-	(2,000)	2,440
010-9309-1661-018	Keyboarding	500	-	0.00%	500	500	-	(500)	140
010-9309-1661-019	Kid Art	-	-	-	-	-	-	-	-
010-9309-1661-020	Kung Fu - Kids & Adults	5,000	(6,150)	-55.16%	11,150	11,150	230	(10,920)	8,180
010-9309-1661-021	Painting	200	(1,300)	-86.67%	1,500	1,500	-	(1,500)	700
010-9309-1661-022	Pottery Class	-	(17,000)	-100.00%	17,000	17,000	-	(17,000)	11,500
010-9309-1661-023	Sandcastle Music Together	-	-	-	-	-	-	-	87
010-9309-1661-024	SK8 Classes	-	(7,200)	-100.00%	7,200	7,200	-	(7,200)	-
010-9309-1661-025	Social Skills	800	(200)	-20.00%	1,000	1,000	-	(1,000)	960
010-9309-1661-027	Tai Chi Ch'uan	6,000	(1,000)	-14.29%	7,000	7,000	6,000	(1,000)	5,000
010-9309-1661-028	Theater Workshop	-	-	-	-	-	-	-	-
010-9309-1661-029	Weight Room	5,000	(5,000)	-50.00%	10,000	10,000	5,000	(5,000)	7,290
010-9309-1661-030	Western Horsemanship	1,200	(800)	-40.00%	2,000	2,000	-	(2,000)	1,440
010-9309-1661-031	Zumba Fitness	-	-	-	-	-	-	-	394
010-9309-1661-032	Ballet	2,000	1,000	100.00%	1,000	1,000	1,590	590	310
010-9309-1661-034	Fencing	1,200	(3,800)	-76.00%	5,000	5,000	-	(5,000)	1,240
010-9309-1661-035	Gardening	-	-	-	-	-	-	-	-
010-9309-1661-037	Photography	-	-	-	-	-	-	-	-
010-9309-1661-038	Wilderness	600	600	100.00%	-	-	680	680	26,130
010-9309-1661-042	Yoga Revenue	-	-	-	-	-	-	-	34
010-9309-1661-043	Cooking	-	-	-	-	-	-	-	-
010-9309-1661-044	Dog Training	1,000	(200)	-16.67%	1,200	1,200	1,320	120	1,980
010-9309-1661-045	Adult Tap	-	-	-	-	-	-	-	-
010-9309-1661-046	Language Class	1,000	(400)	-28.57%	1,400	1,400	-	(1,400)	1,790
Recreation Classes Revenue Total		48,300	(53,620)	52.61%	101,920	101,920	35,820	(66,100)	90,657

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Recreation Other Revenues									
010-9309-1663-081	Ojai Day	5,000	(31,000)	-86.11%	36,000	36,000	30	(35,970)	35,560
010-9309-1664-000	Facility Use	23,000	(15,000)	-39.47%	38,000	38,000	16,000	(22,000)	28,470
010-9309-1665-100	Contracted Specialty Camps	12,000	(33,000)	-73.33%	45,000	45,000	3,140	(41,860)	16,510
010-9309-1665-110	Employee Specialty Camps	-	(6,000)	-100.00%	6,000	6,000	-	(6,000)	5,820
010-9309-1665-120	Day Camp & Excursions	20,470	(51,530)	-71.57%	72,000	72,000	480	(71,520)	62,720
	Recreation Other Revenues Total	60,470	(136,530)	-69.30%	197,000	197,000	19,650	(177,350)	149,080
Total Recreation Program Revenues									
		164,110	(269,360)	-62.14%	433,470	433,470	81,170	(352,300)	331,420
Total Revenues - Fund 010		10,851,630 ¹	93,030	0.86%	10,758,600 ¹	10,758,600 ¹	9,731,390 ¹	(1,027,210)	10,213,208 ¹
⁽¹⁾ Excludes Transfer-Out to CIP									
EXPENDITURES									
City Council Department									
Salaries - Special									
010-1101-0013-000	Salaries - Special	45,600	-	0.00%	45,600	45,600	33,482	(12,118)	36,330
	Salaries - Special Total	45,600	-	0.00%	45,600	45,600	33,482	(12,118)	36,330
Fringe Benefits									
010-1101-0021-001	Pers/retirement	4,130	(60)	-1.43%	4,190	4,190	3,091	(1,099)	3,290
010-1101-0021-002	Social Security	2,830	-	0.00%	2,830	2,830	1,589	(1,241)	1,940
010-1101-0021-003	Icma	740	470	174.07%	270	270	240	(30)	300
010-1101-0021-004	Unemployment	-	-	-	-	-	-	-	-
010-1101-0021-005	Workers Comp Insurance	990	240	32.00%	750	750	870	120	380
010-1101-0021-006	Health Insurance	49,320	1,820	3.83%	47,500	47,500	30,666	(16,834)	30,770
010-1101-0021-007	Life Insurance	530	-	0.00%	530	530	448	(82)	520
010-1101-0021-008	Disability Insurance	-	-	-	-	-	-	-	-
010-1101-0021-009	Dental Insurance	3,850	-	0.00%	3,850	3,850	2,643	(1,207)	3,550
010-1101-0021-011	Vision Insurance	650	-	0.00%	650	650	448	(202)	440
010-1101-0021-012	Medicare	660	-	0.00%	660	660	376	(284)	450
010-1101-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
010-1101-0021-106	Health Insr/rret Emp/council	-	-	-	-	-	-	-	-
	Fringe Benefits Total	63,700	2,470	4.03%	61,230	61,230	40,370	(20,860)	41,640

(1) Excludes Transfer-Out to CIP

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget					Current & Prior Year Information				
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Contract Services									
010-1101-0147-000	Contract Services	-	-	-	-	-	-	-	-
010-1101-0147-100	Contract Serv / Interpreter	-	(520)	-100.00%	520	520	-	(520)	230
010-1101-0147-314	Contract Serv / Office Machine	1,960	610	45.19%	1,350	1,350	1,960	610	3,060
010-1101-0147-317	Contract Serv/Alarms	1,020	780	325.00%	240	240	1,020	780	1,030
Contract Services Total		2,980	870	41.23%	2,110	2,110	2,980	870	4,320
Utilities									
010-1101-0191-000	Electricity	3,020	(280)	-8.48%	3,300	3,300	3,020	(280)	3,700
010-1101-0192-000	Natural Gas	480	230	92.00%	250	250	480	230	310
010-1101-0193-000	Water	390	(300)	-43.48%	690	690	390	(300)	310
010-1101-0193-010	Phone/Alarm Services	-	-	-	-	-	-	-	-
010-1101-0194-000	Telephone	2,090	1,120	115.46%	970	970	2,090	1,120	2,850
010-1101-0194-360	High-speed Internet Services	1,700	890	109.88%	810	810	1,700	890	2,300
Utilities Total		7,680	1,660	27.57%	6,020	6,020	7,680	1,660	9,470
Other Expenditures									
010-1101-0129-000	Bank & Credit Card Stmt Chgs	-	-	-	-	-	-	-	-
010-1101-0132-000	Community Outreach	-	-	-	-	-	-	-	-
010-1101-0132-020	VC Appeal- Trucks	-	-	-	-	-	-	-	-
010-1101-0132-110	Comm Visioning Wrkpln Cntngncy	90,000	90,000	100.00%	-	-	-	-	-
010-1101-0141-000	Training & Education	500	(500)	-50.00%	1,000	1,000	470	(530)	2,450
010-1101-0141-321	Professional / Membership Dues	100	(50)	-33.33%	150	150	100	(50)	90
010-1101-0141-370	City Manager/council Meeting	310	60	24.00%	250	250	310	60	30
010-1101-0144-000	Computer Supplies / R & M	-	-	-	-	-	-	-	-
010-1101-0145-000	Office Supplies	750	(550)	-42.31%	1,300	1,300	750	(550)	1,520
010-1101-0145-308	Ups/fedex/ Postage	240	230	2300.00%	10	10	240	230	10
010-1101-0146-311	Council Meeting Supplies	1,170	390	50.00%	780	780	1,170	390	750
010-1101-0155-005	Auto Mileage Reimbursements	-	(500)	-100.00%	500	500	-	(500)	410
010-1101-0202-000	Independence Day Program	-	-	-	-	-	-	-	-
010-1101-0205-000	Appeal County Decisions	-	-	-	-	-	-	-	-
010-1101-0206-000	EDC-VC & LAFCO	2,460	(2,540)	-50.80%	5,000	5,000	2,460	(2,540)	2,470
Other Expenditures Total		95,530	86,540	962.63%	8,990	8,990	5,500	(3,490)	7,730
Transfer Out To Other Funds									
010-1101-0900-033	Trans to Equi Replacement (33)	-	(860)	-100.00%	860	860	860	-	4,940
Transfer Out to Other Funds Total		-	(860)	-100.00%	860	860	860	-	4,940
City Council Department Totals		215,490	90,680	72.65%	124,810	124,810	90,872	(33,938)	104,430

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
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City Manager Department									
Salaries									
010-1102-0011-000	Salaries - Regular	250,194	(46,136)	-15.57%	296,330	296,330	227,991	(68,339)	231,940
010-1102-0012-000	Salaries - Part-Time	-	-		-	-	-	-	-
010-1102-0014-000	Salaries - It	9,560	830	9.51%	8,730	8,730	6,341	(2,389)	8,400
	Salaries Total	259,754	(45,306)	-14.85%	305,060	305,060	234,332	(70,728)	240,340
Fringe Benefits									
010-1102-0021-001	Pers/retirement	30,810	(4,830)	-13.55%	35,640	35,640	27,358	(8,282)	28,770
010-1102-0021-002	Social Security	16,100	(2,810)	-14.86%	18,910	18,910	12,278	(6,632)	15,700
010-1102-0021-003	Icma	1,560	(1,590)	-50.48%	3,150	3,150	1,930	(1,220)	3,590
010-1102-0021-004	Unemployment	700	180	34.62%	520	520	621	101	480
010-1102-0021-005	Workers Comp Insurance	8,250	2,030	32.64%	6,220	6,220	7,240	1,020	2,700
010-1102-0021-006	Health Insurance	40,100	(6,930)	-14.74%	47,030	47,030	32,356	(14,674)	39,860
010-1102-0021-007	Life Insurance	300	10	3.45%	290	290	462	172	480
010-1102-0021-008	Disability Insurance	1,710	(380)	-18.18%	2,090	2,090	722	(1,368)	1,730
010-1102-0021-009	Dental Insurance	2,160	(730)	-25.26%	2,890	2,890	1,618	(1,272)	2,450
010-1102-0021-011	Vision Insurance	360	(130)	-26.53%	490	490	274	(216)	280
010-1102-0021-012	Medicare	3,770	(650)	-14.71%	4,420	4,420	3,308	(1,112)	3,670
010-1102-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
010-1102-0021-106	Health Insr/ret Emp/cm	-	-		-	-	-	-	-
	Fringe Benefits Total	105,820	(15,830)	-13.01%	121,650	121,650	88,167	(33,483)	99,710
Contract Services									
010-1102-0147-000	Contract Services-General	4,500	1,450	47.54%	3,050	3,050	4,600	1,550	6,570
010-1102-0147-301	Contract Services- CD Audit	-	-		-	-	-	-	-
010-1102-0147-314	Contract Serv / Office Machine	1,170	360	44.44%	810	810	1,170	360	1,840
010-1102-0147-316	Contract Serv/Medical	-	-		-	-	-	-	-
010-1102-0147-317	Contract Serv/Alarms	870	870	100.00%	-	-	870	870	620
010-1102-0147-320	City Hall Needs Assessment	-	-		-	-	-	-	-
010-1102-0147-356	Website Contract Svr	-	-		-	-	-	-	-
	Contract Services Total	6,540	2,680	69.43%	3,860	3,860	6,640	2,780	9,030

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Utilities									
010-1102-0191-000	Electricity	1,820	(180)	-9.00%	2,000	2,000	1,820	(180)	2,220
010-1102-0192-000	Natural Gas	290	(50)	-14.71%	340	340	290	(50)	190
010-1102-0193-000	Water	230	(240)	-51.06%	470	470	230	(240)	190
010-1102-0194-000	Telephone	3,130	1,330	73.89%	1,800	1,800	3,130	1,330	3,530
010-1102-0194-360	High-speed Internet Services	820	(150)	-15.46%	970	970	820	(150)	940
	Utilities Total	6,290	710	12.72%	5,580	5,580	6,290	710	7,070
Other Expenditures									
010-1102-0125-000	Prsnrl-pers Health/adm Fees	1,300	(1,200)	-48.00%	2,500	2,500	1,340	(1,160)	1,860
010-1102-0125-010	Prsnrl-pre-emplmt Phys Exam	450	40	9.76%	410	410	450	40	500
010-1102-0125-020	Prsnrl-compliance Posters	200	(10)	-4.76%	210	210	-	(210)	190
010-1102-0125-100	Partial OPEB Pre-funding	-	-	-	-	-	-	-	-
010-1102-0126-001	Ceridian Admin Fee	-	-	-	-	-	-	-	-
010-1102-0127-000	Community & Service Awards	-	-	-	-	-	-	-	-
010-1102-0127-010	Comm/Emp Recognition & Award	1,000	(4,500)	-81.82%	5,500	5,500	1,000	(4,500)	5,150
010-1102-0129-000	Bank & Credit Card Stmt Chgs	30	30	100.00%	-	-	30	30	(140)
010-1102-0131-352	Personnel - Advertising	1,100	(1,200)	-52.17%	2,300	2,300	1,090	(1,210)	1,590
010-1102-0137-001	Contingency	200,000	-	0.00%	200,000	200,000	-	(200,000)	-
010-1102-0137-002	Contingency - salaries & benefits	-	-	-	-	-	-	-	-
010-1102-0138-000	Fingerprinting Costs	400	-	0.00%	400	400	100	(300)	400
010-1102-0138-358	Recruitment	400	300	300.00%	100	100	20	(80)	40
010-1102-0141-000	Training & Education	100	(900)	-90.00%	1,000	1,000	50	(950)	1,620
010-1102-0141-321	Professional / Membership Dues	700	(2,300)	-76.67%	3,000	3,000	690	(2,310)	2,700
010-1102-0141-370	City Manager/council Meeting	-	(150)	-100.00%	150	150	-	(150)	40
010-1102-0144-000	Computer Supplies / R & M	-	(800)	-100.00%	800	800	-	(800)	900
010-1102-0145-000	Office Supplies	280	(1,130)	-80.14%	1,410	1,410	280	(1,130)	2,080
010-1102-0145-100	Miscellaneous Expenditures	1,420	1,420	100.00%	-	-	1,420	1,420	-
010-1102-0145-308	Ups/fedex/postage	110	(150)	-57.69%	260	260	110	(150)	220
010-1102-0146-311	Water/1st Aid/Kitchen Supplies	400	(380)	-48.72%	780	780	400	(380)	910
010-1102-0155-005	Auto Mileage Reimbursements	-	(300)	-100.00%	300	300	-	(300)	70
010-1102-0206-000	VCOG/EDC-VC/LOCC	9,630	(370)	-3.70%	10,000	10,000	9,630	(370)	9,840
	Other Expenditures Total	217,520	(11,600)	-5.06%	229,120	229,120	16,610	(212,510)	27,970
Transfer Out To Other Funds									
010-1102-0900-033	Trans to Equi Replacement (33)	-	(460)	-100.00%	460	460	460	-	2,970
	Transfer Out to Other Funds Total	-	(460)	-100.00%	460	460	460	-	2,970
City Manager Department Totals					595,924	(69,806)	352,499	(313,231)	387,090

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget				Current & Prior Year Information					
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
City Treasurer Department									
Salaries									
010-1103-0011-000	Salaries - Regular	12,480	12,480	100.00%	-	-	-	-	-
010-1103-0013-000	Salaries - Special	4,200	-	0.00%	4,200	4,200	3,539	(661)	4,180
	Salaries Total	16,680	12,480	297.14%	4,200	4,200	3,539	(661)	4,180
Fringe Benefits									
010-1103-0021-001	Pers/retirement	1,930	1,300	206.35%	630	630	491	(139)	560
010-1103-0021-002	Social Security	1,030	770	296.15%	260	260	217	(43)	290
010-1103-0021-003	ICMA	190	190	100.00%	-	-	-	-	-
010-1103-0021-004	Unemployment	20	20	100.00%	-	-	-	-	-
010-1103-0021-005	Workers Comp Insurance	110	20	22.22%	90	90	100	10	40
010-1103-0021-006	Health Insurance	750	750	100.00%	-	-	-	-	-
010-1103-0021-007	Life Insurance	10	10	100.00%	-	-	-	-	-
010-1103-0021-008	Disability Insurance	110	110	100.00%	-	-	-	-	-
010-1103-0021-009	Dental Insurance	60	60	100.00%	-	-	-	-	-
010-1103-0021-011	Vision Insurance	10	10	100.00%	-	-	-	-	-
010-1103-0021-012	Medicare	240	180	300.00%	60	60	58	(2)	70
010-1103-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
	Fringe Benefits Total	4,460	3,420	328.85%	1,040	1,040	866	(174)	960
Other Expenditures									
010-1103-0141-321	Professional Dues	190	(10)	-5.00%	200	200	-	(200)	190
	Other Expenditures Total	190	(10)	-5.00%	200	200	-	(200)	190
	City Treasurer Department Totals	21,330	15,890		5,440	5,440	4,404	(1,036)	5,330
Finance Department									
Salaries									
010-1104-0011-000	Salaries - Regular	386,430	7,690	2.03%	378,740	378,740	337,133	(41,607)	375,200
010-1104-0012-000	Salaries - part-time	-	-	-	-	-	-	-	194
010-1104-0014-000	Salaries - It	1,160	(170)	-12.78%	1,330	1,330	2,513	1,183	1,270
010-1104-0015-000	Salaries - Overtime	2,420	(1,800)	-42.65%	4,220	4,220	-	(4,220)	3,260
	Salaries Total	390,010	5,720	1.49%	384,290	384,290	339,647	(44,643)	379,924
Fringe Benefits									
010-1104-0021-001	Pers/retirement	39,800	(2,130)	-5.08%	41,930	41,930	37,946	(3,984)	34,340
010-1104-0021-002	Social Security	24,180	1,540	6.80%	22,640	22,640	20,266	(2,374)	23,380
010-1104-0021-003	ICMA	9,410	2,210	30.69%	7,200	7,200	7,280	80	6,410
010-1104-0021-004	Unemployment	1,050	120	12.90%	930	930	1,112	182	870
010-1104-0021-005	Workers Comp Insurance	8,690	2,140	32.67%	6,550	6,550	7,620	1,070	3,410
010-1104-0021-006	Health Insurance	62,660	(17,440)	-21.77%	80,100	80,100	49,024	(31,076)	62,560

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information					
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20	
010-1104-0021-007	Life Insurance	480	(40)	-7.69%	520	520	477	(43)	490	
010-1104-0021-008	Disability Insurance	2,670	170	6.80%	2,500	2,500	1,834	(666)	2,170	
010-1104-0021-009	Dental Insurance	3,500	(1,050)	-23.08%	4,550	4,550	2,181	(2,369)	3,350	
010-1104-0021-011	Vision Insurance	590	(180)	-23.38%	770	770	361	(409)	430	
010-1104-0021-012	Medicare	5,660	150	2.72%	5,510	5,510	4,824	(686)	5,630	
010-1104-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-	
010-1104-0021-106	Health Ins/rer Emp/finance	-	-	-	-	-	-	-	-	
Fringe Benefits Total		158,690	(14,510)	-8.38%	173,200	173,200	132,926	(40,274)	143,040	
Contract Services										
010-1104-0147-000	Contract Serv	17,000	17,000	100.00%	-	-	20,000	20,000	29,321	
010-1104-0147-100	Contract Serv /Cannabis Compliance	10,500	-	0.00%	10,500	10,500	-	(10,500)	-	
010-1104-0147-300	Contract Serv / Acctg Services	-	-	-	-	-	7,690	7,690	4,760	
010-1104-0147-301	Contract Serv / Audit	32,530	-	0.00%	32,530	32,530	32,530	-	27,900	
010-1104-0147-302	Contract Serv / Parking Cites	2,400	2,180	990.91%	220	220	1,010	790	250	
010-1104-0147-303	Contract Serv / Maximus (SB 90)	750	(750)	-50.00%	1,500	1,500	750	(750)	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	700	(1,310)	-65.17%	2,010	2,010	700	(1,310)	8,400	
010-1104-0147-308	Contract Serv/ Fee Study	-	-	-	-	-	-	-	-	
010-1104-0147-309	Contract Serv/ Sales Tax	5,220	220	4.40%	5,000	5,000	5,220	220	8,440	
010-1104-0147-310	Contract Serv/ TOT	-	(9,000)	-100.00%	9,000	9,000	-	(9,000)	380	
010-1104-0147-311	Contract Serv/ OPEB/PERS/GASB75	9,140	(360)	-3.79%	9,500	9,500	7,100	(2,400)	-	
010-1104-0147-314	Contract Serv / Office Machine	2,830	(370)	-11.56%	3,200	3,200	2,830	(370)	2,620	
010-1104-0147-317	Contract Serv/Alarms	1,050	(1,950)	-65.00%	3,000	3,000	1,050	(1,950)	830	
Contract Services Total		82,120	5,660	7.40%	76,460	76,460	78,880	2,420	83,651	
Utilities										
010-1104-0191-000	Electricity	5,360	630	13.32%	4,730	4,730	5,360	630	2,960	
010-1104-0192-000	Natural Gas	390	60	18.18%	330	330	390	60	250	
010-1104-0193-000	Water	330	(310)	-48.44%	640	640	330	(310)	240	
010-1104-0194-000	Telephone	4,900	2,190	80.81%	2,710	2,710	4,900	2,190	3,170	
010-1104-0194-360	High-speed Internet Services	3,970	2,440	159.48%	1,530	1,530	3,970	2,440	1,250	
Utilities Total		14,950	5,010	50.40%	9,940	9,940	14,950	5,010	7,870	
Other Expenditures										
010-1104-0124-000	Housing 20% set-aside	-	-	-	-	-	-	-	-	
010-1104-0126-000	General Liab Ins	-	-	-	-	-	-	-	-	
010-1104-0126-001	Ceridian Admin Fee	-	-	-	-	-	-	-	-	
010-1104-0126-100	Employee Dishonesty Bond	-	-	-	-	-	-	-	-	

City of Ojai FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-1104-0129-000	Bank & Credit Card Stmt Chgs	130	(7,800)	-98.36%	7,930	7,930	130	(7,800)	30
010-1104-0133-060	Miscellaneous Exp	-	(100)	-100.00%	100	100	-	(100)	50
010-1104-0138-000	Fingerprinting Costs	-	-	-	-	-	-	-	-
010-1104-0141-000	Training & Education	-	-	-	-	-	-	-	1,910
010-1104-0141-321	Professional / Membership Dues	670	(80)	-10.67%	750	750	670	(80)	670
010-1104-0141-322	Publications	-	(40)	-100.00%	40	40	-	(40)	30
010-1104-0144-000	Computer Supplies / R & M	110	(290)	-72.50%	400	400	110	(290)	360
010-1104-0145-000	Office Supplies	1,730	(3,270)	-65.40%	5,000	5,000	1,730	(3,270)	5,400
010-1104-0145-200	Software License	29,120	9,120	45.60%	20,000	20,000	13,740	(6,260)	13,080
010-1104-0145-308	Ups/fedex/ Postage	2,880	(210)	-6.80%	3,090	3,090	2,880	(210)	4,260
010-1104-0146-311	Water/1st Aid/Kitchen Supplies	250	(2,750)	-91.67%	3,000	3,000	250	(2,750)	1,460
010-1104-0151-000	Vehicle Repairs and Maint	-	(200)	-100.00%	200	200	-	(200)	-
010-1104-0153-000	Vehicle Fuel	-	(350)	-100.00%	350	350	-	(350)	-
010-1104-0154-000	Bad Debt/Returned Checks	-	-	-	-	-	-	-	-
010-1104-0155-005	Auto Mileage Reimbursements	-	(300)	-100.00%	300	300	-	(300)	-
	Other Expenditures Total	34,890	(6,270)	-15.23%	41,160	41,160	19,510	(21,650)	27,250
010-1104-0900-033	Transfer Out To Other Funds	-	(1,210)	-100.00%	1,210	1,210	1,210	-	6,950
	Trans to Equi & Vehicle Replacement (33)	-	(1,210)	-100.00%	1,210	1,210	1,210	-	6,950
	Transfer Out to Other Funds Total	-	(1,210)	-100.00%	1,210	1,210	1,210	-	6,950
	Finance Department Totals	680,660	(5,600)	-0.82%	686,260	686,260	587,122	(99,138)	648,685
City Attorney Department									
	Contract Services								
010-1105-0147-000	Contract Serv / Retainer	35,000	(38,500)	-52.38%	73,500	73,500	-	(73,500)	50,490
010-1105-0147-001	General Consulting Services	142,840	102,740	256.21%	40,100	40,100	142,840	102,740	104,990
010-1105-0147-002	Attend Special & Comm meetings	-	-	-	-	-	-	-	-
010-1105-0147-003	Misdemeanors	24,070	14,740	157.98%	9,330	9,330	24,070	14,740	10,910
010-1105-0147-004	Master Fee Schedules	-	-	-	-	-	-	-	-
010-1105-0147-005	Building Appeals Board	-	-	-	-	-	-	-	-
010-1105-0147-019	TOT Issues	9,000	-	0.00%	9,000	9,000	-	(9,000)	8,910
010-1105-0147-022	Cell Tower CUP	-	-	-	-	-	-	-	-
010-1105-0147-028	Arts Commission	-	-	-	-	-	-	-	-
010-1105-0147-029	Historic Presrvtn Commisssion	-	-	-	-	-	-	-	-
010-1105-0147-032	Real Property Issues	-	-	-	-	-	-	-	-
010-1105-0147-035	Brown Act Issues	-	-	-	-	-	-	-	-
010-1105-0147-038	Venskus Litigation Support	-	-	-	-	-	-	-	-
010-1105-0147-039	Litigation Support	30,310	16,770	123.86%	13,540	13,540	30,310	16,770	18,220
010-1105-0147-040	Golden State Water Issues	-	-	-	-	-	-	-	-
010-1105-0147-050	Medical Marijuana	-	-	-	-	-	-	-	-
010-1105-0147-051	StreetLightingDistrict issues	-	-	-	-	-	-	-	-
010-1105-0147-052	Plaza Maint District Issues	-	-	-	-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-1105-0147-102	City Manager Department	-	-	-	-	-	-	-	-
010-1105-0147-103	City Council Department	-	-	-	-	-	-	-	-
010-1105-0147-104	Finance Department	-	-	-	-	-	-	-	-
010-1105-0147-105	Code Enforcement Issues	2,470	(39,340)	-94.09%	41,810	41,810	2,470	(39,340)	41,060
010-1105-0147-107	City Clerk's Office	-	-	-	-	-	-	-	-
010-1105-0147-110	Employee Hndbk&Prsnl Issues	15,000	4,570	43.82%	10,430	10,430	21,510	11,080	21,680
010-1105-0147-113	Election related issues	-	(18,860)	-100.00%	18,860	18,860	-	(18,860)	33,100
010-1105-0147-120	Appeals Board Ord	-	-	-	-	-	-	-	-
010-1105-0147-122	Public Records Request	-	-	-	-	-	-	-	-
010-1105-0147-200	Water Well Permit Issues	-	-	-	-	-	-	-	-
010-1105-0147-205	Ojai Valley Wesleyan Lease	-	-	-	-	-	-	-	-
010-1105-0147-210	RDA Successor issue	-	-	-	-	-	-	-	-
010-1105-0147-212	Transit Fund Issues	-	-	-	-	-	-	-	-
010-1105-0147-215	Planning Commission	-	-	-	-	-	-	-	-
010-1105-0147-250	Skate Park Related Svc	-	-	-	-	-	-	-	-
010-1105-0147-252	Libbey Bowl (Projects&Issues)	-	-	-	-	-	-	-	-
010-1105-0147-253	Tourism Issues	-	-	-	-	-	-	-	-
010-1105-0147-255	VC Trucks Appeal	-	-	-	-	-	-	-	-
010-1105-0147-300	Public Art Ordinance	-	-	-	-	-	-	-	-
010-1105-0147-320	Tree Ordinance	-	-	-	-	-	-	-	-
010-1105-0147-335	Density Bonus	-	-	-	-	-	-	-	-
010-1105-0147-336	Zoning Ordinance Update	-	-	-	-	-	-	-	-
010-1105-0147-337	Leaf Blower Ordinance	-	-	-	-	-	-	-	-
010-1105-0147-338	Landscape Ordinance Update	-	-	-	-	-	-	-	-
010-1105-0147-340	Taormina Subdivision Issue	-	-	-	-	-	-	-	-
010-1105-0147-343	Housing Element	-	-	-	-	-	-	-	-
010-1105-0147-350	Cultural Heritage Program	-	-	-	-	-	-	-	-
010-1105-0147-364	Sign Ordinance Issues	-	-	-	-	-	-	-	-
010-1105-0147-364	Sign Ordinance Issues	-	-	-	-	-	-	-	-
010-1105-0147-365	Wireless Ordinance	-	-	-	-	-	-	-	-
010-1105-0147-367	Vacant Property Ordinance	-	-	-	-	-	-	-	-
010-1105-0147-369	Transient Rental Issues	4,330	4,000	1212.12%	330	330	4,330	4,000	460
010-1105-0147-370	ST Rental Issues	-	-	-	-	-	-	-	-
010-1105-0147-400	1202 E. Ojai Av	-	-	-	-	-	-	-	-
010-1105-0147-401	Community Development Dept.	510	510	100.00%	-	-	510	510	-

City of Ojai FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-1105-0147-402	510 E. Ojai Ave	-	-	-	-	-	-	-	-
010-1105-0147-403	723, 731, 733 E Ojai Ave	-	-	-	-	-	-	-	-
010-1105-0147-404	Vacant Property-Bowling Alley	-	-	-	-	-	-	-	-
010-1105-0147-601	Public Works Department	-	-	-	-	-	-	-	-
010-1105-0147-998	Fees paid with Trust Fund (80)	-	(6,690)	-100.00%	6,690	6,690	-	(6,690)	7,180
010-1105-0147-999	Feespaid/Trust Fund (80)Contra	-	6,690	-100.00%	(6,690)	(6,690)	-	6,690	-
	Contract Services Total	263,530	46,630	21.50%	216,900	216,900	226,040	9,140	297,000
	City Attorney Department Totals	263,530	46,630	21.50%	216,900	216,900	226,040	9,140	297,000
	City Clerk/Records Manager								
	Salaries								
010-1107-0011-000	Salaries - Regular	103,110	7,770	8.15%	95,340	95,340	90,653	(4,687)	89,420
010-1107-0012-000	Salaries - Part-time	-	(4,960)	-100.00%	4,960	4,960	-	(4,960)	2,090
010-1107-0013-000	Salaries- Special	4,260	60	1.43%	4,200	4,200	4,044	(156)	4,180
010-1107-0014-000	Salaries - It	8,270	(420)	-4.83%	8,690	8,690	7,121	(1,569)	5,260
	Salaries Total	115,640	2,450	2.16%	113,190	113,190	101,819	(11,371)	100,950
	Fringe Benefits								
010-1107-0021-001	Pers/retirement	7,440	(1,930)	-20.60%	9,370	9,370	8,031	(1,339)	7,080
010-1107-0021-002	Social Security	7,170	150	2.14%	7,020	7,020	6,312	(708)	6,630
010-1107-0021-003	Icma	-	(200)	-100.00%	200	200	190	(10)	160
010-1107-0021-004	Unemployment	780	170	27.87%	610	610	246	(364)	230
010-1107-0021-005	Workers Comp Insurance	3,020	740	32.46%	2,280	2,280	2,650	370	1,250
010-1107-0021-006	Health Insurance	10,970	(9,180)	-45.56%	20,150	20,150	9,808	(10,342)	9,570
010-1107-0021-007	Life Insurance	230	-	0.00%	230	230	130	(100)	130
010-1107-0021-008	Disability Insurance	770	30	4.05%	740	740	448	(292)	520
010-1107-0021-009	Dental Insurance	920	-	0.00%	920	920	737	(183)	1,120
010-1107-0021-011	Vision Insurance	160	-	0.00%	160	160	130	(30)	130
010-1107-0021-012	Medicare	1,690	40	2.42%	1,650	1,650	1,473	(177)	1,550
010-1107-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
010-1107-0021-106	Health Insr/Ret Emp/RcMgr/Clrk	-	-	-	-	-	-	-	-
	Fringe Benefits Total	33,150	(10,180)	-23.49%	43,330	43,330	30,154	(13,176)	28,370
	Contract Services								
010-1107-0147-000	Contract Serv/ Other	430	(2,570)	-85.67%	3,000	3,000	-	(3,000)	430
010-1107-0147-304	Contract Serv/ Code Update	2,170	(830)	-27.67%	3,000	3,000	2,200	(800)	2,170
010-1107-0147-314	Contract Serv / Office Machine	800	-	0.00%	800	800	530	(270)	720
010-1107-0147-317	Contract Serv/Alarms	210	60	40.00%	150	150	330	180	210
	Contract Services Total	3,610	(3,340)	-48.06%	6,950	6,950	3,060	(3,890)	3,530

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Utilities									
010-1107-0191-000	Electricity	740	30	4.23%	710	710	910	200	740
010-1107-0192-000	Natural Gas	60	(30)	-33.33%	90	90	100	10	60
010-1107-0193-000	Water	60	(90)	-60.00%	150	150	100	(50)	60
010-1107-0194-000	Telephone	590	120	25.53%	470	470	670	200	590
010-1107-0194-360	High-speed Internet Services	310	(400)	-56.34%	710	710	310	(400)	310
Utilities Total		1,760	(370)	-17.37%	2,130	2,130	2,090	(40)	1,760
Other Expenditures									
010-1107-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	-	-	-	-
010-1107-0131-000	Legal Advertising/Notices	5,000	1,000	25.00%	4,000	4,000	2,090	(1,910)	7,470
010-1107-0131-001	Promotions	-	-		-	-	-	-	-
010-1107-0131-364	Publication of Ordinances	7,810	(3,190)	-29.00%	11,000	11,000	1,250	(9,750)	7,810
010-1107-0132-000	Elections	-	(14,000)	-100.00%	14,000	14,000	80	(13,920)	25,770
010-1107-0138-000	Fingerprinting Costs	-	-		-	-	-	-	-
010-1107-0141-000	Training & Education	350	-	0.00%	350	350	-	(350)	-
010-1107-0141-321	Professional / Membership Dues	390	90	30.00%	300	300	-	(300)	390
010-1107-0141-322	Publications	-	-		-	-	-	-	-
010-1107-0144-000	Computer Supplies / R & M	800	-	0.00%	800	800	-	(800)	1,570
010-1107-0145-000	Office Supplies	1,000	-	0.00%	1,000	1,000	200	(800)	610
010-1107-0145-200	Software License	1,000	(6,000)	-85.71%	7,000	7,000	-	(7,000)	4,860
010-1107-0145-100	Records Request Supplies	300	-	0.00%	300	300	80	(220)	120
010-1107-0145-308	Postage And Shipping Costs	400	-	0.00%	400	400	400	-	400
010-1107-0146-311	Water/1st Aid/Kitchen Supplies	20	20	100.00%	-	-	50	50	20
010-1107-0148-000	Records Management	520	(480)	-48.00%	1,000	1,000	-	(1,000)	520
010-1107-0148-010	Records Management/CommDevDpt	40	-	0.00%	40	40	-	(40)	40
010-1107-0148-015	Records Management/PublicWorks	-	-		-	-	-	-	-
010-1107-0148-100	Records Mgt Office Expenditure	540	40	8.00%	500	500	-	(500)	-
010-1107-0149-010	Storage Rental	1,230	230	23.00%	1,000	1,000	690	(310)	1,230
010-1107-0155-005	Auto Mileage Reimbursements	50	(50)	-50.00%	100	100	-	(100)	-
010-1107-0899-000	Equipment	-	-		-	-	-	-	-
010-1107-0899-002	Computer for Public Safety	-	-		-	-	-	-	-
010-1107-0899-010	WebsiteUpgrade&MediaOutreach	-	-		-	-	-	-	-
Other Expenditures Total		19,450	(22,340)	-53.46%	41,790	41,790	4,840	(36,950)	50,810
Equipment									
010-1107-0890-000	Office Furnitures & Fixtures	-	(500)	-100.00%	500	500	-	(500)	-
010-1107-0899-000	Equipment	-	-		-	-	-	-	-
010-1107-0899-010	WebsiteUpgrade&MediaOutreach	-	-		-	-	-	-	-
Equipment Total		-	(500)	-100.00%	500	500	-	(500)	-

City of Ojai FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-1107-0900-033	Transfer Out To Other Funds Trans to Equi Replacement (33)	-	(170)	-100.00%	170	170	170	-	990
	Transfer Out to Other Funds Total	-	(170)	-100.00%	170	170	170	-	990
	City Clerk/Records Manager Totals	173,610	(34,450)	-16.56%	208,060	208,060	142,133	(65,927)	186,410
	Non-Departmental City-Wide								
	Fringe Benefits								
010-1110-0021-016	PERS Unfunded Liability	525,890	63,780	13.80%	482,110	462,110	447,370	(14,740)	356,060
010-1110-0021-106	Health Insr/Ret Emp	212,000	20,000	10.42%	192,000	192,000	203,840	11,840	202,720
	Fringe Benefits Total	737,890	83,780	12.81%	654,110	654,110	651,210	(2,900)	558,780
010-1110-0125-100	Partial OPEB Pre-funding	100,000	100,000	100.00%	-	-	-	-	-
		100,000	100,000	100.00%	-	-	-	-	-
	Liab, Bonds & Other Insurances								
010-1110-0126-000	General Liability Ins	143,360	32,120	28.87%	111,240	111,240	120,000	8,760	102,180
010-1110-0126-001	FSA Admin Fee	800	(200)	-20.00%	1,000	1,000	1,000	-	720
010-1110-0126-002	Workers Comp Insurance	116,640	42,370	57.05%	74,270	74,270	102,040	27,770	48,070
010-1110-0126-003	Property Insurance	97,100	18,060	22.85%	79,040	79,040	82,000	2,960	76,740
010-1110-0126-100	Employee Dishonesty Bond	1,000	60	6.38%	940	940	1,000	60	910
010-1110-0126-998	Workers Comp Ins- Contra	(67,850)	(32,370)	91.23%	(35,480)	(35,480)	(59,520)	(24,040)	(48,070)
010-1110-0126-999	General Liab Ins - Contra	(17,000)	(7,210)	73.65%	(9,790)	(9,790)	(11,400)	(1,610)	(19,100)
	Liab, Bonds & Other Insurances Total	274,050	52,830	23.88%	221,220	221,220	235,120	13,900	161,450
	Community Outreach								
	Community Outreach Total	202,000	44,100	27.93%	112,000	157,900	160,780	2,880	181,732
(3) 1,26,21 Council meeting approved add'l \$7,650 x 6 months.									
	Contract Services								
010-1110-0147-001	Libbey Bowl Management	-	-	-	-	-	-	-	15,000
010-1110-0147-010	Libbey Bowl Operations	-	(600)	-100.00%	600	600	-	(600)	-
010-1110-0147-016	2-1-1 Ventura County	1,000	1,000	100.00%	-	-	-	-	-
010-1110-0147-020	GoGov (CitizenRequestMgmt)	5,640	5,640	100.00%	-	-	-	-	-
010-1110-0147-325	Contract Serv / Ojai Chamber	-	-	-	-	-	-	-	-
	Contract Services Total	6,640	6,040	1006.67%	600	600	-	(600)	15,000
	Independence Day Program								
010-1110-0202-000	Independence Day Program	2,000	(200)	-9.09%	2,200	2,200	-	(2,200)	-
	Independence Day Program Total	2,000	(200)	-9.09%	2,200	2,200	-	(2,200)	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Transfer Out To Other Funds									
010-1110-0900-031	Tmsf Out/Cap Imprvmt(31) Priirie	-	-		-	-	-	-	-
010-1110-0900-031	Tmsf Out/Cap Imprvmt(31) AB939	-	-		-	-	-	-	-
010-1110-0900-050	Tmsf Out/street Light(50)	6,830	(980)	-12.55%	7,810	7,810	6,830	(980)	7,810
010-1110-0900-051	Tmsf Out/Library(51)	5,250	(750)	-12.50%	6,000	6,000	5,250	(750)	-
010-1110-0900-052	Tmsf Out/plaza Maint(52)	46,380	(6,620)	-12.49%	53,000	53,000	46,380	(6,620)	50,470
	Transfer Out To Other Funds Total	58,460	(8,350)	-12.50%	66,810	66,810	58,460	(8,350)	58,280
Non-Departmental City-Wide Totals									
	Non-Departmental City-Wide Totals	1,381,040	278,200	25.23%	1,056,940	1,102,840	1,105,570	2,730	975,242
010-9301-1027-999	Transient Occupancy-to Fd 31	-	(366,390)	-100.00%	366,390	366,390	366,390	-	553,090
	Non-Departmental City-Wide Totals	1,381,040	(88,190)	-6.00%	1,423,330	1,469,230	1,471,960	2,730	1,528,332
Arts Commission Department									
Salaries									
010-1112-0011-000	Salaries - Regular	17,680	4,890	38.23%	12,790	12,790	15,629	2,839	16,060
	Salaries Total	17,680	4,890	38.23%	12,790	12,790	15,629	2,839	16,060
Fringe Benefits									
010-1112-0021-001	Pers/retirement	1,970	(240)	-10.86%	2,210	2,210	2,037	(173)	2,120
010-1112-0021-002	Social Security	1,100	310	39.24%	790	790	693	(97)	1,050
010-1112-0021-003	Icma	240	20	9.09%	220	220	240	20	250
010-1112-0021-004	Unemployment	20	-	0.00%	20	20	29	9	20
010-1112-0021-005	Workers Comp Insurance	350	90	34.62%	260	260	310	50	80
010-1112-0021-006	Health Insurance	1,610	730	82.95%	880	880	1,343	463	1,360
010-1112-0021-007	Life Insurance	10	-	0.00%	10	10	43	33	40
010-1112-0021-008	Disability Insurance	110	20	22.22%	90	90	-	(90)	-
010-1112-0021-009	Dental Insurance	80	-	0.00%	80	80	72	(8)	70
010-1112-0021-011	Vision Insurance	10	-	0.00%	10	10	14	4	10
010-1112-0021-012	Medicare	260	70	36.84%	190	190	231	41	250
010-1112-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
	Fringe Benefits Total	5,760	1,000	21.01%	4,760	4,760	5,013	253	5,250
Contract Services									
010-1112-0147-314	Contract Serv / Office Machine	1,000	500	100.00%	500	500	-	(500)	-
	Contract Services Total	1,000	500	100.00%	500	500	-	(500)	-

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-1112-0203-000	Cultural Arts Program								
010-1112-0203-001	City Museum Program	1,500	-	0.00%	1,500	1,500	-	(1,500)	-
010-1112-0203-002	Arts Grants	21,840	(3,160)	-12.64%	25,000	25,000	32,760	7,760	24,120
010-1112-0203-003	Arts Acquisitions	-	-		-	-	-	-	-
010-1112-0203-004	Artist Student Mentor	5,000	-	0.00%	5,000	5,000	-	(5,000)	5,000
010-1112-0203-005	Invitational Gallery	750	-	0.00%	750	750	-	(750)	230
010-1112-0203-006	Awards	250	-	0.00%	250	250	120	(130)	80
010-1112-0203-007	ARTSOjai Education	-	-		-	-	-	-	-
	Public Art Committee	1,000	-	0.00%	1,000	1,000	3,060	2,060	2,550
	Cultural Arts Program Total	30,340	(3,160)	-9.43%	33,500	33,500	35,940	2,440	31,980
010-1112-0145-308	Other Expenditures								
010-1112-0146-000	Postage and Shipping Costs	-	-		-	-	-	-	-
010-1112-0890-000	Parts & Supplies	-	-		-	-	-	-	-
010-1112-0890-011	Public Relations	1,500	500	50.00%	1,000	1,000	-	(1,000)	-
010-1112-0900-031	CIP _ Museum Gates	-	-		-	-	-	-	-
	Tmsf Out/Cap Project	-	-		-	-	-	-	-
	Other Expenditures Total	1,500	500	50.00%	1,000	1,000	-	(1,000)	-
	Arts Commission Department Total	56,280	3,730	7.10%	52,550	52,550	56,582	4,032	53,290
010-1301-0021-001	Police Department								
010-1301-0021-002	Salaries								
010-1301-0011-000	Salaries - Regular	2,770	220	8.63%	2,550	2,550	1,760	(790)	12,730
010-1301-0015-000	Salaries - Overtime	-	(500)	-100.00%	500	500	-	(500)	-
	Salaries Total	2,770	(280)	-9.18%	3,050	3,050	1,760	(1,290)	12,730
010-1301-0021-006	Fringe Benefits								
010-1301-0021-007	Pers/retirement	360	(50)	-12.20%	410	410	170	(240)	1,870
010-1301-0021-008	Social Security	170	210	-525.00%	(40)	(40)	(10)	30	1,400
010-1301-0021-009	Unemployment	190	(10)	-5.00%	200	200	-	(200)	(10)
010-1301-0021-010	Workers Comp Insurance	-	-		-	-	-	-	481
010-1301-0021-011	Health Insurance	9,400	(10,740)	-53.33%	20,140	20,140	6,670	(13,470)	15,420
010-1301-0021-012	Life Insurance	110	(10)	-8.33%	120	120	50	(70)	120
010-1301-0021-013	Disability Insurance	20	20	100.00%	-	-	110	110	250
010-1301-0021-014	Dental Insurance	770	50	6.94%	720	720	300	(420)	960
010-1301-0021-015	Vision Insurance	130	10	8.33%	120	120	50	(70)	110
010-1301-0021-016	Medicare	40	50	-500.00%	(10)	(10)	-	10	330
	PERS Unfunded Liability	69,330	1,360	2.00%	67,970	67,970	67,970	-	67,800
	Fringe Benefits Total	80,520	(9,110)	-10.16%	89,630	89,630	75,310	(14,320)	88,731

City of Ojai FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Contract Services									
010-1301-0147-327	Ventura Co Sheriffs Dept	3,203,840	(103,480)	-3.13%	3,307,320	3,307,320	3,118,540	(188,780)	3,194,020
010-1301-0147-329	Contract Service / Auto Towing	1,400	(40)	-2.78%	1,440	1,440	1,090	(350)	1,400
010-1301-0147-400	Reverse 911 Program Charges	-	-		-	-	-	-	-
	Contract Services Total	3,205,240	(103,520)	-3.13%	3,308,760	3,308,760	3,119,630	(189,130)	3,195,420
Utilities									
010-1301-0194-000	Telephone	700	(670)	-48.91%	1,370	1,370	1,060	(310)	1,510
	Utilities Total	700	(670)	-48.91%	1,370	1,370	1,060	(310)	1,510
Police Pension Annual Payment									
010-1301-0023-000	Police Pension Annual Pymt	-	-		-	-	-	-	-
	Police Pension Annual Payment Total	-	-		-	-	-	-	-
Other Expenditures									
010-1301-0144-010	Computer Update-mdt Services	11,800	580	5.17%	11,220	11,220	11,220	-	11,220
010-1301-0144-012	Hi Tech Task Force Cost	-	(2,160)	-100.00%	2,160	2,160	-	(2,160)	2,670
010-1301-0145-000	Office Supplies	-	(100)	-100.00%	100	100	-	(100)	-
010-1301-0145-100	Miscellaneous Expenditures	-	-		-	-	-	-	10
010-1301-0145-308	Postage And Shipping Costs	-	(200)	-100.00%	200	200	-	(200)	-
010-1301-0146-000	Parts & Supplies	-	(210)	-100.00%	210	210	-	(210)	-
010-1301-0146-311	Water/1st Aid/Kitchen Supplies	500	(760)	-60.32%	1,260	1,260	680	(580)	1,310
010-1301-0151-000	Vehicle Repairs & Maintenance	-	-		-	-	-	-	-
010-1301-0151-010	Races Ham Comm Radio Equip	1,270	750	144.23%	520	520	-	(520)	-
010-1301-0151-317	Equipment Maint & Repairs	1,440	920	176.92%	520	520	1,440	920	-
010-1301-0155-000	Mileage Reimbursement	-	-		-	-	-	-	-
010-1301-0223-000	Off Duty Court Time	5,000	(960)	-16.11%	5,960	5,960	2,040	(3,920)	4,910
010-1301-0223-001	Crisis Intervention Team Prtg	1,000	(960)	-48.98%	1,960	1,960	-	(1,960)	1,060
010-1301-0238-001	Special Enforcement Unit/cop	15,700	(6,780)	-30.16%	22,480	22,480	12,510	(9,970)	51,840
010-1301-0238-002	SST II / cop	54,850	11,010	25.11%	43,840	43,840	51,540	7,700	49,740
010-1301-0252-000	Special Event Overtime	67,100	57,320	586.09%	9,780	9,780	14,560	4,780	9,500
010-1301-0252-001	Special Event Ot/vc Grnt	-	-		-	-	-	-	-
010-1301-0899-000	Equipment	-	-		-	-	-	-	-
	Other Expenditures Total	158,660	58,450	58.33%	100,210	100,210	93,990	(6,220)	132,260
Transfer Out To Other Funds									
010-1301-0900-033	Trans to Equi Replacement (33)	-	(170)	-100.00%	170	170	170	-	990
	Transfer Out to Other Funds	-	(170)	-100.00%	170	170	170	-	990
	Police Department Totals	3,447,890	(55,300)	-1.58%	3,503,190	3,503,190	3,291,920	(211,270)	3,431,641

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

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Planning									
Salaries									
010-1401-0011-000	Salaries - Regular	186,890	(59,100)	-24.03%	245,990	245,990	188,948	(57,042)	230,500
010-1401-0012-000	Salaries - Part-time	45,970	30,290	193.18%	15,680	15,680	-	(15,680)	5,720
010-1401-0014-000	Salaries - It	2,610	(500)	-16.08%	3,110	3,110	1,517	(1,593)	1,130
010-1401-0015-000	Salaries - Overtime	200	(210)	-51.22%	410	410	210	(200)	180
	Salaries Total	235,670	(29,520)	-11.13%	265,190	265,190	190,674	(74,516)	237,530
Fringe Benefits									
010-1401-0021-001	Pers/retirement	19,670	1,150	6.21%	18,520	18,520	24,370	5,850	25,020
010-1401-0021-002	Social Security	1,450	(14,990)	-91.18%	16,440	16,440	13,120	(3,320)	15,440
010-1401-0021-003	Icma	4,540	(10)	-0.22%	4,550	4,550	2,320	(2,230)	4,540
010-1401-0021-004	Unemployment	550	(120)	-17.91%	670	670	460	(210)	860
010-1401-0021-005	Workers Comp Insurance	7,200	1,770	32.60%	5,430	5,430	6,320	890	2,540
010-1401-0021-006	Health Insurance	46,640	(3,500)	-6.98%	50,140	50,140	37,570	(12,570)	46,720
010-1401-0021-007	Life Insurance	200	-	0.00%	200	200	280	80	340
010-1401-0021-008	Disability Insurance	1,570	(10)	-0.63%	1,580	1,580	1,620	40	2,060
010-1401-0021-009	Dental Insurance	2,250	20	0.90%	2,230	2,230	1,650	(580)	3,140
010-1401-0021-011	Vision Insurance	380	-	0.00%	380	380	280	(100)	340
010-1401-0021-012	Medicare	3,330	(520)	-13.51%	3,850	3,850	2,940	(910)	3,610
010-1401-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
010-1401-0021-106	Health Insr/ret Emp/p&b	-	-	-	-	-	-	-	-
	Fringe Benefits Total	87,780	(16,210)	-15.59%	103,990	103,990	90,930	(13,060)	104,610
Contract Services									
010-1401-0147-000	Contract Services / General	-	-	-	-	-	-	-	42,680
010-1401-0147-100	Contract SVC/ Clerical	-	-	-	-	-	-	-	-
010-1401-0147-110	Contract Svc/ Gen Plan Update	400,000	200,000	100.00%	200,000	200,000	52,910	(147,090)	14,170
010-1401-0147-301	Contract Svc-Short Term Rental	-	(6,050)	-100.00%	6,050	6,050	-	(6,050)	-
010-1401-0147-310	Contract Serv/TF Expenditures	15,000	4,720	45.91%	10,280	10,280	16,260	5,980	11,950
010-1401-0147-314	Contract Serv / Office Machine	3,500	2,820	414.71%	680	680	3,400	2,720	3,500
010-1401-0147-317	Contract Serv/Alarms	1,090	90	9.00%	1,000	1,000	1,640	640	1,240
010-1401-0147-332	Contract Serv / Plan Checking	-	-	-	-	-	-	-	-
010-1401-0147-336	Zoning Ordinance Update	1,300	1,300	100.00%	-	-	500	500	1,320
010-1401-0147-338	Landscape Ordinance Update	-	-	-	-	-	-	-	-
010-1401-0147-341	Neighborhood Planning	-	-	-	-	-	-	-	-
010-1401-0147-342	Light Pollution Ordinance	-	-	-	-	-	-	-	-
010-1401-0147-343	Housing Element	54,000	29,000	116.00%	25,000	25,000	10,000	(15,000)	5,330
010-1401-0147-361	Leaf Blower Ordinance	-	-	-	-	-	-	-	-
010-1401-0147-364	Sign Ordinance	-	-	-	-	-	-	-	-
010-1401-0147-400	Hearing Officer Expenditures	-	-	-	-	-	-	-	-
010-1401-0147-999	CntrctSrv/TF Dvlpr SVR/Contra	-	4,700	-100.00%	(4,700)	(4,700)	-	4,700	(2,750)
	Contract Services Total	474,890	236,580	99.27%	238,310	238,310	84,710	(153,600)	77,440

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Utilities									
010-1401-0191-000	Electricity	4,000	1,500	60.00%	2,500	2,500	3,400	900	4,440
010-1401-0192-000	Natural Gas	380	(20)	-5.00%	400	400	370	(30)	380
010-1401-0193-000	Water	370	(160)	-30.19%	530	530	360	(170)	370
010-1401-0194-000	Telephone	3,550	1,210	51.71%	2,340	2,340	3,580	1,240	3,550
010-1401-0194-360	High-speed Internet Services	1,870	1,320	240.00%	550	550	690	140	1,870
Utilities Total		10,170	3,850	60.92%	6,320	6,320	8,400	2,080	10,610
Other Expenditures									
010-1401-0126-001	Ceridian Admin Fee	-	-		-	-	-	-	-
010-1401-0131-000	Legal Advertising/Notices	2,080	80	4.00%	2,000	2,000	2,080	80	2,010
010-1401-0138-000	Fingerprinting costs	-	-		-	-	-	-	-
010-1401-0141-000	Training Education&Seminars	-	-		-	-	-	-	-
010-1401-0141-321	Professional / Membership Dues	400	250	166.67%	150	150	-	(150)	90
010-1401-0141-322	Publications	200	10	5.26%	190	190	100	(90)	150
010-1401-0141-323	Professional Seminars	-	-		-	-	-	-	-
010-1401-0141-324	Plan Commissioners Education	-	-		-	-	-	-	-
010-1401-0141-326	Planning Conferences	-	(1,000)	-100.00%	1,000	1,000	-	(1,000)	-
010-1401-0144-000	Computer Supplies / R & M	-	(250)	-100.00%	250	250	-	(250)	80
010-1401-0145-000	Office Supplies	1,000	200	25.00%	800	800	1,000	200	1,200
010-1401-0145-100	Miscellaneous Expenditures	5,200	5,200	100.00%	-	-	5,200	5,200	-
010-1401-0145-200	Software License	21,600	4,050	23.08%	17,550	17,550	18,780	1,230	17,550
010-1401-0145-308	Postage And Shipping Costs	1,010	(990)	-49.50%	2,000	2,000	500	(1,500)	1,010
010-1401-0146-311	Water/1st Aid/Kitchen Supplies	170	170	100.00%	-	-	170	170	60
010-1401-0151-000	Vehicle Repairs & Maintenance	-	-		-	-	-	-	-
010-1401-0153-000	Vehicle Fuel	-	-		-	-	-	-	-
010-1401-0155-005	Auto Mileage Reimbursements	-	-		-	-	-	-	-
010-1401-0890-000	Office Furniture & fixtures	-	(1,000)	-100.00%	1,000	1,000	-	(1,000)	-
010-1401-0899-001	Equipment - GIS	-	-		-	-	-	-	-
Other Expenditures Total		31,660	6,720	26.94%	24,940	24,940	27,830	2,890	22,150
Transfer Out To Other Funds									
010-1401-0900-033	Trmsr Out To Equip & Vehcle Rpl (33)	-	(1,430)	-100.00%	1,430	1,430	1,430	-	8,240
Transfer Out to Other Funds Total		-	(1,430)	-100.00%	1,430	1,430	1,430	-	8,240
Planning Department Totals		840,170	199,990	31.24%	640,180	640,180	403,974	(236,206)	460,580

City of Ojai FY 21-22 Proposed Budget Detail Worksheet

Account Number		Description	Proposed Budget			Current & Prior Year Information				
			FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Building Department										
Salaries										
010-1402-0011-000	Salaries - Regular	39,490	(28,580)	-41.99%	68,070	68,070	67,326	(744)	65,560	
010-1402-0012-000	Salaries - Part Time	-	-		-	-	-	-	-	
010-1402-0015-000	Salaries - Overtime	-	(410)	-100.00%	410	410	140	(270)	180	
Salaries Total		39,490	(28,990)	-42.33%	68,480	68,480	67,466	(1,014)	65,740	
Fringe Benefits										
010-1402-0021-001	Pers/retirement	4,960	(6,700)	-57.46%	11,660	11,660	7,511	(4,149)	7,120	
010-1402-0021-002	Social Security	2,450	(1,770)	-41.94%	4,220	4,220	4,044	(176)	4,150	
010-1402-0021-003	Icma	1,200	(650)	-35.14%	1,850	1,850	1,360	(490)	2,040	
010-1402-0021-004	Unemployment	110	(200)	-64.52%	310	310	217	(93)	160	
010-1402-0021-005	Workers Comp Insurance	1,860	460	32.86%	1,400	1,400	1,630	230	560	
010-1402-0021-006	Health Insurance	8,200	(630)	-7.13%	8,830	8,830	16,033	7,203	15,380	
010-1402-0021-007	Life Insurance	110	-	0.00%	110	110	116	6	120	
010-1402-0021-008	Disability Insurance	490	20	4.26%	470	470	-	(470)	-	
010-1402-0021-009	Dental Insurance	440	(330)	-42.86%	770	770	664	(106)	680	
010-1402-0021-011	Vision Insurance	70	(60)	-46.15%	130	130	116	(14)	120	
010-1402-0021-012	Medicare	570	(420)	-42.42%	990	990	939	(51)	970	
010-1402-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-	
010-1402-0021-106	Health Ins/Ret Emp/Bldg Dept	-	-		-	-	-	-	-	
Fringe Benefits		20,460	(10,280)	-33.44%	30,740	30,740	32,630	1,890	31,300	
Contract Services										
010-1402-0147-000	Contract Services - Profession	-	-		-	-	-	-	-	
010-1402-0147-100	Contract Svc / Clerical	-	-		-	-	-	-	-	
010-1402-0147-234	CntrctSrv/Inspection	-	-		-	-	-	-	-	
010-1402-0147-235	CntrctSrv/Code Enforcement	30,000	(92,000)	-75.41%	122,000	122,000	76,000	(46,000)	64,910	
010-1402-0147-236	Contract Svc/Cd Enf Bwlig Alyl	-	-		-	-	-	-	-	
010-1402-0147-314	Contract Serv/Office Machines	-	(650)	-100.00%	650	650	-	(650)	-	
010-1402-0147-317	Contract Serv/Alarms	150	(850)	-85.00%	1,000	1,000	150	(850)	-	
010-1402-0147-332	Contract Serv/Plan Check	176,130	40,150	29.53%	135,980	135,980	88,080	(47,900)	176,130	
010-1402-0147-334	Cntrct Srv/Insptcn&Cd Enfrmcmt	-	-		-	-	-	-	-	
Contract Services Total		206,280	(53,350)	-20.55%	259,630	259,630	164,230	(95,400)	241,040	
Utilities										
010-1402-0191-000	Electricity	660	(80)	-10.81%	740	740	660	(80)	-	
010-1402-0192-000	Natural Gas	40	(80)	-66.67%	120	120	180	60	-	
010-1402-0193-000	Water	100	(50)	-33.33%	150	150	180	30	10	
010-1402-0194-000	Telephone	720	(870)	-54.72%	1,590	1,590	720	(870)	840	
010-1402-0194-360	High-speed Internet Services	450	(280)	-38.36%	730	730	450	(280)	-	
Utilities Total		1,970	(1,360)	-40.84%	3,330	3,330	2,190	(1,140)	850	

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
	Other Expenditures								
010-1402-0138-000	Fingerprinting Costs	-	-	-	-	-	-	-	-
010-1402-0141-000	Training/Education/Seminar	-	-	-	-	-	-	-	-
010-1402-0141-321	Professional Dues/Memberships	-	-	-	-	-	-	-	-
010-1402-0141-322	Publications	1,000	1,000	100.00%	-	-	3,000	3,000	-
010-1402-0142-000	Uniform Allowance	-	-	-	-	-	-	-	-
010-1402-0145-000	Office Supplies	500	(650)	-56.52%	1,150	1,150	500	(650)	450
010-1402-0145-200	Software License	-	-	-	-	-	-	-	-
010-1402-0145-308	Postage And Shipping Costs	-	-	-	-	-	-	-	-
010-1402-0146-311	Water/1st Aid/Kitchen Supplies	30	(520)	-94.55%	550	550	30	(520)	-
010-1402-0153-000	Vehicle Fuel	-	-	-	-	-	-	-	-
	Other Expenditures Total	1,530	(170)	-10.00%	1,700	1,700	3,530	1,830	450
	Animal Regulations								
010-1402-0200-000	Animal Regulations	69,540	(20,960)	-23.16%	90,500	90,500	44,400	(46,100)	67,340
	Animal Regulations Total	69,540	(20,960)	-23.16%	90,500	90,500	44,400	(46,100)	67,340
	Transfer Out To Other Funds								
010-1402-0900-031	Trnsfr Out To Equip Rpl (31)	-	-	-	-	-	-	-	-
010-1402-0900-033	Trans to Equi Replacement (33)	-	(350)	-100.00%	350	350	350	-	1,980
	Transfer Out to Other Funds Total	-	(350)	-100.00%	350	350	350	-	1,980
	Building Department Totals	339,270	(115,460)	-25.39%	454,730	454,730	314,796	(139,934)	408,700
	Planning Commission								
	Salaries								
010-1403-0011-000	Salaries - Regular	4,340	2,850	191.28%	1,490	1,490	2,051	561	3,030
010-1403-0012-000	Salaries Part Time	-	(1,660)	-100.00%	1,660	1,660	-	(1,660)	1,120
	Salaries Total	4,340	1,190	37.78%	3,150	3,150	2,051	(1,099)	4,150

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number		Description	Proposed Budget			Current & Prior Year Information				
			FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits										
010-1403-0021-001	Pers/retirement	560	(1,280)	-69.57%	1,840	1,840	303	(1,537)	380	
010-1403-0021-002	Social Security	630	20	3.28%	610	610	130	(480)	260	
010-1403-0021-003	Icma	50	(60)	-54.55%	110	110	40	(70)	90	
010-1403-0021-004	Unemployment	190	160	533.33%	30	30	-	(30)	40	
010-1403-0021-005	Workers Comp Insurance	270	70	35.00%	200	200	240	40	80	
010-1403-0021-006	Health Insurance	2,080	840	67.74%	1,240	1,240	390	(850)	430	
010-1403-0021-007	Life Insurance	20	10	100.00%	10	10	-	(10)	-	
010-1403-0021-008	Disability Insurance	30	(40)	-57.14%	70	70	-	(70)	-	
010-1403-0021-009	Dental Insurance	110	-	0.00%	110	110	29	(81)	30	
010-1403-0021-011	Vision Insurance	20	-	0.00%	20	20	-	(20)	-	
010-1403-0021-012	Medicare	150	10	7.14%	140	140	29	(111)	60	
010-1403-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-	
010-1403-0021-106	Health Ins/Ret Emp/Bldg Dept	-	-	-	-	-	-	-	-	
Fringe Benefits Total		4,110	(270)	-6.16%	4,380	4,380	1,161	(3,219)	1,370	
Other Expenditures										
010-1403-0141-000	Training & Education	-	(260)	-100.00%	260	260	-	(260)	-	
010-1403-0141-324	Planning Comm Education	-	-	-	-	-	-	-	-	
Other Expenditures Total		-	(260)	-100.00%	260	260	-	(260)	-	
Planning Commission Totals		8,450	660	8.47%	7,790	7,790	3,212	(4,578)	5,520	
Historic Preservation Comm										
Salaries										
010-1404-0011-000	Salaries - Regular	4,870	4,870	100.00%	-	-	361	361	30	
Salaries Total		4,870	4,870	100.00%	-	-	361	361	30	
Fringe Benefits										
010-1404-0021-001	Pers/retirement	370	370	100.00%	-	-	58	58	-	
010-1404-0021-002	Social Security	300	300	100.00%	-	-	29	29	-	
010-1404-0021-003	Icma	20	20	100.00%	-	-	10	10	-	
010-1404-0021-004	Unemployment	-	-	-	-	-	-	-	-	
010-1404-0021-006	Health Insurance	840	840	100.00%	-	-	72	72	10	
010-1404-0021-007	Life Insurance	10	10	100.00%	-	-	-	-	-	
010-1404-0021-009	Dental Insurance	30	30	100.00%	-	-	-	-	-	
010-1404-0021-011	Vision Insurance	10	10	100.00%	-	-	-	-	-	
010-1404-0021-012	Medicare	70	70	100.00%	-	-	-	-	-	
Totals		1,650	1,650	100.00%	-	-	169	169	10	
Contract Services										
010-1404-0147-000	Contractual Svc-HPC	1,500	1,500	100.00%	-	-	1,500	1,500	1,250	
010-1404-0147-356	Contract Svr - Website	-	-	-	-	-	-	-	-	
Contract Services Total		1,500	1,500	100.00%	-	-	1,500	1,500	1,250	

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Other Expenditures									
010-1404-0131-000	Legal Advertising/Notices	450	(170)	-27.42%	620	620	450	(170)	690
010-1404-0141-000	Training, Education & Seminars	-	(260)	-100.00%	260	260	-	(260)	-
010-1404-0141-321	Professional Dues/Memberships	-	-		-	-	-	-	-
010-1404-0145-000	Office/Misc Supplies	240	(460)	-65.71%	700	700	240	(460)	360
010-1404-0145-010	Historic Landmark Plaque Fee	500	(2,500)	-83.33%	3,000	3,000	-	(3,000)	-
010-1404-0145-308	Postage and Shipping Costs	-	(100)	-100.00%	100	100	-	(100)	-
Other Expenditures Total		1,190	(3,490)	-74.57%	4,680	4,680	690	(3,990)	1,050
Historic Preservation Totals									
		9,210	4,530	96.79%	4,680	4,680	2,720	(1,960)	2,340
Building Appeals Board									
Contract Services									
010-1405-0147-340	Contract Services-BAB	-	-		-	-	-	-	-
Contract Services Total		-	-		-	-	-	-	-
Building Appeals Board Totals									
		-	-		-	-	-	-	-
Parks and Recreation Comm									
Salaries									
010-1501-0011-000	Salaries - Regular	11,970	7,250	153.60%	4,720	4,720	-	(4,720)	960
Salaries Total		11,970	7,250	153.60%	4,720	4,720	-	(4,720)	960
Fringe Benefits									
010-1501-0021-001	Pers/retirement	890	10	1.14%	880	880	-	(880)	70
010-1501-0021-002	Social Security	740	450	155.17%	290	290	-	(290)	60
010-1501-0021-003	Icma	-	(140)	-100.00%	140	140	-	(140)	-
010-1501-0021-004	Unemployment	210	190	950.00%	20	20	-	(20)	-
010-1501-0021-005	Workers Comp Insurance	20	10	100.00%	10	10	20	10	140
010-1501-0021-006	Health Insurance	1,880	1,000	113.64%	880	880	-	(880)	100
010-1501-0021-007	Life Insurance	20	10	100.00%	10	10	-	(10)	-
010-1501-0021-008	Disability Insurance	80	50	166.67%	30	30	390	360	1,040
010-1501-0021-009	Dental Insurance	150	70	87.50%	80	80	-	(80)	10
010-1501-0021-011	Vision Insurance	30	20	200.00%	10	10	-	(10)	-
010-1501-0021-012	Medicare	170	100	142.86%	70	70	-	(70)	10
010-1501-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
Fringe Benefits Total		4,190	1,770	73.14%	2,420	2,420	410	(2,010)	1,430
Parks and Recreation Com Totals									
		16,160	9,020	126.33%	7,140	7,140	410	(6,730)	2,390

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Recreation Department Admin									
Salaries - Regular									
010-1502-0011-000	Salaries - Regular	61,160	(8,810)	-12.59%	69,970	69,970	46,222	(23,748)	81,720
010-1502-0012-000	Salaries - Part-time	81,520	21,520	35.87%	60,000	60,000	23,992	(36,008)	36,480
010-1502-0014-000	Salaries - It	4,890	290	6.30%	4,600	4,600	3,033	(1,567)	2,980
010-1502-0015-000	Salaries - Overtime	-	-		-	-	-	-	189
Salaries Total		147,570	13,000	9.66%	134,570	134,570	73,248	(61,322)	121,369
Fringe Benefits									
Pers/retirement									
010-1502-0021-001	Social Security	6,710	(4,970)	-42.55%	11,680	11,680	6,471	(5,209)	10,590
010-1502-0021-002	Icma	9,150	810	9.71%	8,340	8,340	4,796	(3,544)	7,730
010-1502-0021-003	Unemployment	600	-	0.00%	600	600	370	(230)	600
010-1502-0021-004	Workers Comp Insurance	530	400	307.69%	130	130	217	87	570
010-1502-0021-005	Health Insurance	980	240	32.43%	740	740	860	120	1,610
010-1502-0021-006	Life Insurance	14,310	6,110	74.51%	8,200	8,200	6,197	(2,003)	11,030
010-1502-0021-007	Disability Insurance	90	20	28.57%	70	70	101	31	150
010-1502-0021-008	Dental Insurance	990	480	94.12%	510	510	-	(510)	330
010-1502-0021-009	Vision Insurance	670	150	28.85%	520	520	303	(217)	460
010-1502-0021-011	Medicare	110	20	22.22%	90	90	58	(32)	90
010-1502-0021-012	PERS Unfunded Liability	3,570	1,620	83.08%	1,950	1,950	1,242	(708)	1,810
010-1502-0021-016	Health Insr/ret Emp/rec	-	-	-	-	-	-	-	-
010-1502-0021-106	PR Allocated to/from other dept	-	-	-	-	-	-	-	-
010-1502-0021-200	PR Allocated to/from other dept	-	-	-	-	-	-	-	-
010-1502-0021-201	Fringe Benefits Total	37,710	4,880	14.86%	32,830	32,830	20,614	(12,216)	34,970
Contract Services									
Contract Services									
010-1502-0147-000	Contract Serv / Office Machine	-	-	0.00%	-	-	-	-	-
010-1502-0147-314	Contract Serv / Medical	5,700	-	0.00%	5,700	5,700	1,720	(3,980)	3,400
010-1502-0147-316	Contract Serv / Alarms	-	-	0.00%	-	-	-	-	-
010-1502-0147-317	Contract Services Total	3,720	-	0.00%	3,720	3,720	5,620	1,900	3,860
Contract Services Total		9,420	-	0.00%	9,420	9,420	7,340	(2,080)	7,260
Utilities									
Electricity									
010-1502-0191-000	Natural Gas	14,470	-	0.00%	14,470	14,470	9,400	(5,070)	7,370
010-1502-0192-000	Water	1,660	-	0.00%	1,660	1,660	1,400	(260)	1,900
010-1502-0193-000	Telephone/alarm	550	100	22.22%	450	450	550	100	630
010-1502-0194-000	High-speed Internet Services	7,530	-	0.00%	7,530	7,530	5,840	(1,690)	5,380
010-1502-0194-360	Utilities Total	2,600	-	0.00%	2,600	2,600	1,730	(870)	470
Utilities Total		26,810	100	0.37%	26,710	26,710	18,920	(7,790)	15,750

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
	Other Expenditures								
010-1502-0126-001	Ceridian Admin Fee	-	(10)	-100.00%	10	10	-	(10)	-
010-1502-0129-000	Bank & Credit Card Stmt Chgs	-	-	-	-	-	-	-	-
010-1502-0131-000	Legal Advertising/Notices	-	-	-	-	-	-	-	-
010-1502-0138-000	Fingerprinting Costs	130	80	160.00%	50	50	60	10	10
010-1502-0141-000	Training & Education	530	-	0.00%	530	530	-	(530)	530
010-1502-0141-321	Professional / Membership Dues	350	-	0.00%	350	350	-	(350)	250
010-1502-0144-000	Computer Supplies / R & M	150	150	100.00%	-	-	50	50	150
010-1502-0145-000	Office Supplies	1,400	-	0.00%	1,400	1,400	-	(1,400)	1,640
010-1502-0145-100	Recreation Open House	1,800	-	0.00%	1,800	1,800	-	(1,800)	-
010-1502-0145-200	Miscellaneous	-	-	-	-	-	-	-	-
010-1502-0145-308	Ups/fedex/postage	100	-	0.00%	100	100	80	(20)	160
010-1502-0146-311	Water/1st Aid/Kitchen Supplies	700	-	0.00%	700	700	650	(50)	660
010-1502-0151-000	Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-
010-1502-0153-000	Vehicle Fuel	-	-	-	-	-	-	-	28
010-1502-0155-005	Auto Mileage Reimbursements	-	-	-	-	-	-	-	-
010-1502-0554-000	Facility Maintenance	40,000	30,000	300.00%	10,000	10,000	20	(9,980)	4,650
010-1502-0899-000	Equipment	-	-	-	-	-	-	-	-
	Other Expenditures Total	45,160	30,220	202.28%	14,940	14,940	860	(14,080)	8,078
	Special Events								
010-1502-0553-080	Ojai Day/Labor Costs	-	-	-	-	-	-	-	-
010-1502-0553-081	Ojai Day/Material & Supplies	4,000	(31,000)	-88.57%	35,000	35,000	-	(35,000)	46,190
010-1502-0553-082	Holiday Events	-	-	-	-	-	-	-	-
	Special Events Total	4,000	(31,000)	-88.57%	35,000	35,000	-	(35,000)	46,190
	Transfer Out To Other Funds								
010-1502-0900-031	TrnsfrOutEquip Rpl (31)/Recr	-	-	-	-	-	-	-	-
010-1502-0900-033	Trans to Equip & Vehicle Replacement (33)	-	(2,670)	-100.00%	2,670	2,670	2,670	-	3,960
	Transfer Out to Other Funds Total	-	(2,670)	-100.00%	2,670	2,670	2,670	-	3,960
	Recreation Department Totals	270,670	14,530	5.67%	256,140	256,140	123,652	(132,488)	237,577
	Recreation Programs								
	Salaries								
010-1503-0011-000	Salaries - Regular	93,530	(66,770)	-41.65%	160,300	160,300	69,723	(90,577)	152,750
010-1503-0012-000	Salaries - Part-time	232,920	48,280	26.15%	184,640	184,640	19,422	(165,218)	168,990
010-1503-0015-000	Salaries - Overtime	-	-	-	-	-	-	-	44
	Salaries Total	326,450	(18,490)	-5.36%	344,940	344,940	89,145	(255,795)	321,784

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits									
010-1503-0021-001	Pers/retirement	19,400	180	0.94%	19,220	19,220	9,894	(9,326)	16,880
010-1503-0021-002	Social Security	20,210	(1,180)	-5.52%	21,390	21,390	4,897	(16,493)	20,230
010-1503-0021-003	Icma	4,800	-	0.00%	4,800	4,800	-	(4,800)	-
010-1503-0021-004	Unemployment	880	(2,120)	-70.67%	3,000	3,000	448	(2,552)	3,040
010-1503-0021-005	Workers Comp Insurance	1,270	320	33.68%	950	950	1,110	160	13,730
010-1503-0021-006	Health Insurance	35,540	7,090	24.92%	28,450	28,450	12,942	(15,508)	21,490
010-1503-0021-007	Life Insurance	330	50	17.86%	280	280	144	(136)	250
010-1503-0021-008	Disability Insurance	2,210	1,070	93.86%	1,140	1,140	-	(1,140)	-
010-1503-0021-009	Dental Insurance	2,440	390	19.02%	2,050	2,050	867	(1,183)	2,310
010-1503-0021-011	Vision Insurance	410	60	17.14%	350	350	144	(206)	260
010-1503-0021-012	Medicare	4,730	(270)	-5.40%	5,000	5,000	1,141	(3,859)	4,730
010-1503-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
Fringe Benefits Total		92,220	5,590	6.45%	86,630	86,630	31,588	(55,042)	82,920
Recreation Programs									
010-1503-0550-000	Recreation Programs	-	-		-	-	-	-	1,611
010-1503-0550-005	Adult Softball	2,000	(500)	-20.00%	2,500	2,500	-	(2,500)	850
010-1503-0550-006	Crossfit	-	-		-	-	-	-	-
010-1503-0550-007	Brochure	-	-		-	-	-	-	-
010-1503-0550-008	Movie Nights Expenditures	1,230	-	0.00%	1,230	1,230	-	(1,230)	550
010-1503-0550-009	Aquatics	4,000	-	0.00%	4,000	4,000	-	(4,000)	-
010-1503-0550-010	Instructional Soccer	5,250	1,250	31.25%	4,000	4,000	5,250	1,250	2,840
010-1503-0550-011	Youth Soccer	1,500	-	0.00%	1,500	1,500	-	(1,500)	1,760
010-1503-0550-012	Youth Flag Football	-	(200)	-100.00%	200	200	-	(200)	-
010-1503-0550-013	Youth Dodge Ball	-	-		-	-	-	-	-
010-1503-0550-014	Youth Basketball	5,000	(1,000)	-16.67%	6,000	6,000	-	(6,000)	5,530
010-1503-0550-016	Adult Basketball	600	-	0.00%	600	600	-	(600)	150
010-1503-0550-020	Gymnastics	3,000	(3,000)	-50.00%	6,000	6,000	-	(6,000)	3,940
010-1503-0550-025	CPR/First Aid Program	-	-		-	-	-	-	-
010-1503-0550-036	Drop-in Sports	200	-	0.00%	200	200	-	(200)	-
101-1503-0550-043	Pool tournament	-	-		-	-	-	-	-
010-1503-0550-045	After School Program	-	-		-	-	-	-	-
Recreation Program Total		22,780	(3,450)	-13.15%	26,230	26,230	5,250	(20,980)	17,231

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Recreation Classes									
010-1503-0551-000	Recreation Classes - Tennis	13,650	(4,300)	-23.96%	17,950	17,950	13,650	(4,300)	12,720
010-1503-0551-010	Recreation Classes - Other	520	520	100.00%	-	-	820	820	520
010-1503-0551-011	Basketball PIT	-	(730)	-100.00%	730	730	-	(730)	-
010-1503-0551-012	Build a Pet	-	-	-	-	-	-	-	-
010-1503-0551-014	Cartooning	1,170	(260)	-18.18%	1,430	1,430	-	(1,430)	1,710
010-1503-0551-016	Driving Education	-	-	-	-	-	-	-	104
010-1503-0551-017	Guitar	650	(850)	-56.67%	1,500	1,500	-	(1,500)	1,810
010-1503-0551-018	Keyboarding	330	-	0.00%	330	330	-	(330)	250
010-1503-0551-020	Kung Fu - Kids & Adults	3,250	(2,510)	-43.58%	5,760	5,760	240	(5,520)	5,660
010-1503-0551-021	Painting	130	(850)	-86.73%	980	980	-	(980)	490
010-1503-0551-022	Pottery Class	-	(9,350)	-100.00%	9,350	9,350	-	(9,350)	10,160
010-1503-0551-023	Sandcastle Music Together	-	-	-	-	-	-	-	-
010-1503-0551-025	Social Skills	100	-	0.00%	100	100	-	(100)	40
010-1503-0551-027	Tai Chi Ch'uan	3,900	(600)	-13.33%	4,500	4,500	3,900	(600)	3,490
010-1503-0551-028	Theater Workshop	-	-	-	-	-	-	-	-
010-1503-0551-029	Weight Room	4,500	(4,500)	-50.00%	9,000	9,000	4,500	(4,500)	6,530
010-1503-0551-030	Western Horsemanship	900	(600)	-40.00%	1,500	1,500	-	(1,500)	1,460
010-1503-0551-031	Zumba Fitness	-	-	-	-	-	-	-	387
010-1503-0551-032	Ballet	1,400	400	40.00%	1,000	1,000	1,120	120	270
010-1503-0551-034	Fencing	780	(2,470)	-76.00%	3,250	3,250	-	(3,250)	1,880
010-1503-0551-035	Gardening	-	-	-	-	-	-	-	-
010-1503-0551-037	Photography	-	-	-	-	-	-	-	-
010-1503-0551-038	Wilderness	390	390	100.00%	-	-	560	560	290
010-1503-0551-042	Yoga	-	-	-	-	-	-	-	-
010-1503-0551-043	Cooking	-	-	-	-	-	-	-	-
010-1503-0551-044	Manner Class for Dogs	650	(150)	-18.75%	800	800	1,200	400	1,330
010-1503-0551-045	Adult tap	-	-	-	-	-	-	-	-
010-1503-0551-046	Language Class	650	(120)	-15.58%	770	770	-	(770)	1,240
010-1503-0551-065	Mandala Art	-	-	-	-	-	-	-	-
Recreation Classes Total		32,970	(25,980)	-44.07%	58,950	58,950	25,990	(32,960)	50,341
Day Camps									
010-1503-0555-100	Contracted Specialty Camps	9,000	(21,000)	-70.00%	30,000	30,000	2,840	(27,160)	24,710
010-1503-0555-110	Employee Specialty Camps	-	(500)	-100.00%	500	500	-	(500)	440
010-1503-0555-120	Day Camps & Excursions	-	(15,000)	-100.00%	15,000	15,000	80	(14,920)	5,480
Day Camps Total		9,000	(36,500)	-80.22%	45,500	45,500	2,920	(42,580)	30,630

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Other Expenditures									
010-1503-0126-001	Ceridian Admin Fee	-	-	-	-	-	-	-	-
010-1503-0129-000	Bank & Credit Card Stmt Chgs	40	40	100.00%	-	-	40	40	(20)
010-1503-0131-000	Publication of Brochures	34,000	-	0.00%	34,000	34,000	-	(34,000)	23,390
010-1503-0138-000	Fingerprinting Costs	-	-	-	-	-	-	-	-
010-1503-0141-000	Training & Education	-	-	-	-	-	-	-	3,674
010-1503-0145-000	Office Supplies	500	-	0.00%	500	500	-	(500)	390
010-1503-0145-100	Miscellaneous Expenditures	-	-	-	-	-	-	-	1,984
010-1503-0151-000	Vehicle Repair & Maintenance	200	-	0.00%	200	200	-	(200)	-
010-1503-0151-317	Equipment Maint & Repair	-	-	-	-	-	-	-	-
010-1503-0153-000	Vehicle Fuel	1,500	-	0.00%	1,500	1,500	-	(1,500)	1,510
010-1503-0155-005	Auto Mileage Reimbursements	-	-	-	-	-	-	-	-
010-1503-0206-000	Audio Video Licensing	1,400	-	0.00%	1,400	1,400	630	(770)	1,340
010-1503-0554-000	Facility Use/Field Prep	2,500	-	0.00%	2,500	2,500	-	(2,500)	510
Other Expenditures Total		40,140	40	0.10%	40,100	40,100	670	(39,430)	32,778
Transfer Out To Other Funds									
010-1503-0900-031	Trans Rec surpls to CapProj (31)	-	-	-	-	-	-	-	-
010-1503-0900-033	Trans to Equi Replacement (33)	-	(2,330)	-100.00%	2,330	2,330	2,330	-	13,380
Transfer Out to Other Funds Total		-	(2,330)	-100.00%	2,330	2,330	2,330	-	13,380
Recreation Programs Totals									
		523,560	(81,120)	-13.42%	604,680	604,680	157,893	(446,787)	549,064
Public Works Department									
Salaries									
010-1601-0011-000	Salaries - Regular	226,560	94,020	70.94%	132,540	132,540	205,010	72,470	215,810
010-1601-0012-000	Salaries - part time	-	-	-	-	-	-	-	-
010-1601-0014-000	Salaries - It	3,660	1,160	46.40%	2,500	2,500	2,889	389	3,220
010-1601-0015-000	Salaries - Overtime	870	(1,730)	-66.54%	2,600	2,600	330	(2,270)	6,770
Salaries Total		231,090	93,450	67.89%	137,640	137,640	208,229	70,589	225,800

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
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Fringe Benefits									
010-1601-0021-001	Pers/retirement	14,400	(17,310)	-54.59%	31,710	31,710	26,419	(5,291)	28,780
010-1601-0021-002	Social Security	14,280	3,450	31.86%	10,830	10,830	11,570	740	13,500
010-1601-0021-003	Icma	8,690	7,000	414.20%	1,690	1,690	2,070	380	1,840
010-1601-0021-004	Unemployment	570	80	16.33%	490	490	722	232	470
010-1601-0021-005	Workers Comp Insurance	6,030	1,490	32.82%	4,540	4,540	5,290	750	2,050
010-1601-0021-006	Health Insurance	49,700	(21,110)	-29.81%	70,810	70,810	33,901	(36,909)	40,910
010-1601-0021-007	Life Insurance	320	50	18.52%	270	270	303	33	370
010-1601-0021-008	Disability Insurance	1,510	350	30.17%	1,160	1,160	3,394	2,234	3,950
010-1601-0021-009	Dental Insurance	2,310	330	16.67%	1,980	1,980	1,618	(362)	1,410
010-1601-0021-011	Vision Insurance	390	60	18.18%	330	330	274	(56)	360
010-1601-0021-012	Medicare	3,340	1,260	60.58%	2,080	2,080	2,932	852	3,320
010-1601-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
010-1601-0021-106	Health Insr/rct Emp/pw	-	-	-	-	-	-	-	-
Fringe Benefits Total		101,540	(24,350)	-19.34%	125,890	125,890	88,494	(37,396)	96,960
Contract Services									
010-1601-0147-000	Contract/Srv/SolidWasteSolutions,I	-	-	-	-	-	-	-	-
010-1601-0147-001	General Engineering Services	10,000	(12,000)	-54.55%	22,000	22,000	4,520	(17,480)	11,360
010-1601-0147-314	Contract Serv / Office Machine	1,500	(3,500)	-70.00%	5,000	5,000	1,490	(3,510)	2,080
010-1601-0147-318	Contract Services - ADA Plan	-	(20,000)	-100.00%	20,000	20,000	1,370	(18,630)	4,900
010-1601-0147-337	Engineer Fees	2,000	500	33.33%	1,500	1,500	2,030	530	2,290
Contract Services Total		13,500	(35,000)	-72.16%	48,500	48,500	9,410	(39,090)	20,630
Utilities									
010-1601-0194-000	Telephone	6,300	1,300	26.00%	5,000	5,000	6,330	1,330	6,190
010-1601-0194-360	High-speed Internet Services	1,300	(710)	-35.32%	2,010	2,010	1,080	(930)	1,250
Utilities Total		7,600	590	8.42%	7,010	7,010	7,410	400	7,440
Equipment Maint & Repairs									
010-1601-0151-000	Vehicle Repairs & Maint/PW	21,000	9,000	75.00%	12,000	12,000	15,550	3,550	21,140
010-1601-0151-317	Equipment Maint & Repairs	-	(500)	-100.00%	500	500	-	(500)	-
010-1601-0151-503	Vehicle Repairs & Maint/Rec	-	-	-	-	-	-	-	-
Equipment Maint & Repairs Total		21,000	8,500	68.00%	12,500	12,500	15,550	3,050	21,140

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

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Other Expenditures									
010-1601-0126-001	Ceridian Admin Fee	-	-		-	-	-	-	-
010-1601-0129-000	Bank & Credit Card Stmt Chgs	540	440	440.00%	100	100	540	440	140
010-1601-0138-000	Fingerprinting Costs	-	-		-	-	-	-	-
010-1601-0141-000	Departmental Meetings	-	-		-	-	-	-	-
010-1601-0141-321	Professional / Membership Dues	1,100	300	37.50%	800	800	1,060	260	910
010-1601-0141-322	Publications	-	-		-	-	-	-	116
010-1601-0141-323	Professional Seminars	-	-		-	-	-	-	995
010-1601-0141-349	In House Training	-	-		-	-	-	-	-
010-1601-0142-000	Clothing	11,000	500	4.76%	10,500	10,500	12,880	2,380	11,380
010-1601-0143-000	Office Equipment-under \$500	-	-		-	-	-	-	-
010-1601-0144-000	Computer Supplies / R & M	300	(550)	-64.71%	850	850	260	(590)	690
010-1601-0145-000	Office Supplies	1,600	(500)	-23.81%	2,100	2,100	1,600	(500)	1,800
010-1601-0145-100	Miscellaneous Expenditures	-	-		-	-	-	-	887
010-1601-0145-308	Postage And Shipping Costs	200	(200)	-50.00%	400	400	200	(200)	580
010-1601-0146-000	General Parts & Supplies	600	(400)	-40.00%	1,000	1,000	610	(390)	680
010-1601-0146-311	Water/1st Aid/Kitchen Supplies	1,100	100	10.00%	1,000	1,000	1,070	70	1,480
010-1601-0153-000	Vehicle Fuel-all Pw Depts	15,000	2,500	20.00%	12,500	12,500	14,440	1,940	15,720
010-1601-0155-005	Auto Mileage Reimbursements	1,700	(100)	-5.56%	1,800	1,800	1,650	(150)	1,540
010-1601-0801-100	Public Tree Project	-	-		-	-	-	-	-
Other Expenditures Total		33,140	2,090	6.73%	31,050	31,050	34,310	3,260	36,918
Transfer Out To Other Funds									
010-1601-0900-023	Trnsfr Out To Transit Fund 23	-	-		-	-	-	-	-
010-1601-0900-031	Trnsfr Out To Equip Rpl (31)- AB939	30,000	(10,910)	-26.67%	40,910	40,910	1,750	(39,160)	-
010-1601-0900-032	Trnsfr Out To Equip Rpl (32)	-	-		-	-	-	-	-
010-1601-0900-033	Trans to Equi Replacement (33)	-	(10,010)	-100.00%	10,010	10,010	10,010	-	57,520
Transfer Out to Other Funds Total		30,000	(20,920)	-41.08%	50,920	50,920	11,760	(39,160)	57,520
Public Works Department Totals		437,870	24,360	5.89%	413,510	413,510	375,163	(38,347)	466,408
PW - Parks & Landscaping									
Salaries									
010-1602-0011-000	Salaries - Regular	167,450	(33,420)	-16.64%	200,870	200,870	187,373	(13,497)	189,220
010-1602-0015-000	Salaries - Overtime	-	-		-	-	-	-	-
Salaries Total		167,450	(33,420)	-16.64%	200,870	200,870	187,373	(13,497)	189,220

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number		Description	Proposed Budget			Current & Prior Year Information				
			FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits										
010-1602-0021-001	Pers/retirement	28,150	2,600	10.18%	25,550	25,550	23,198	(2,352)	24,580	
010-1602-0021-002	Social Security	10,380	(2,000)	-16.16%	12,380	12,380	10,718	(1,662)	11,740	
010-1602-0021-003	Icma	1,910	(280)	-12.79%	2,190	2,190	1,500	(690)	1,910	
010-1602-0021-004	Unemployment	(410)	(930)	-178.85%	520	520	708	188	510	
010-1602-0021-005	Workers Comp Insurance	6,610	1,630	32.73%	4,980	4,980	5,800	820	5,140	
010-1602-0021-006	Health Insurance	36,140	15,000	70.96%	21,140	21,140	36,848	15,708	40,160	
010-1602-0021-007	Life Insurance	230	(60)	-20.69%	290	290	318	28	330	
010-1602-0021-008	Disability Insurance	1,100	(240)	-17.91%	1,340	1,340	-	(1,340)	-	
010-1602-0021-009	Dental Insurance	1,680	(420)	-20.00%	2,100	2,100	1,603	(497)	4,890	
010-1602-0021-011	Vision Insurance	280	(70)	-20.00%	350	350	274	(76)	300	
010-1602-0021-012	Medicare	2,430	(120)	-4.71%	2,550	2,550	2,600	50	2,820	
010-1602-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-	
Fringe Benefits Total		88,500	15,110	20.59%	73,390	73,390	83,567	10,177	92,380	
Contract Services										
010-1602-0147-000	Contract Srv / Landscape Maint	-	-		-	-	-	-	-	
010-1602-0147-150	Contract Services/ Janitorial	28,500	10,500	58.33%	18,000	18,000	28,510	10,510	29,190	
010-1602-0147-200	Contract Services	19,400	(10,600)	-35.33%	30,000	30,000	19,410	(10,590)	38,110	
010-1602-0147-339	Sarzotti Park Maintenance	-	-		-	-	-	-	38	
010-1602-0147-340	Sarzotti Park Maintenance	3,500	(500)	-12.50%	4,000	4,000	3,350	(650)	2,250	
010-1602-0147-341	Libbey Park Maintenance	11,500	(3,500)	-23.33%	15,000	15,000	11,460	(3,540)	8,250	
010-1602-0147-342	Rotary Park Maintenance	1,200	440	57.89%	760	760	1,160	400	1,280	
010-1602-0147-343	Skate Park Maintenance	700	(300)	-30.00%	1,000	1,000	1,350	350	80	
010-1602-0147-344	Cluff Vista Park Maintenance	100	(3,400)	-97.14%	3,500	3,500	50	(3,450)	110	
010-1602-0147-345	Contct Srv/ Demo Garden Maint	200	(4,800)	-96.00%	5,000	5,000	180	(4,820)	260	
010-1602-0147-346	Daly Park Maintenance	-	-		-	-	-	-	-	
010-1602-0147-417	Contract Serv/LB Alarm	2,500	-	0.00%	2,500	2,500	2,460	(40)	2,250	
Contract Services Total		67,600	(12,160)	-15.25%	79,760	79,760	67,930	(11,830)	81,818	
Utilities										
010-1602-0191-000	Electricity	50,000	(5,800)	-10.39%	55,800	55,800	48,370	(7,430)	57,580	
010-1602-0192-000	Natural Gas	200	(50)	-20.00%	250	250	200	(50)	180	
010-1602-0193-000	Water	40,000	4,780	13.57%	35,220	35,220	36,110	890	36,150	
010-1602-0194-000	Telephone	500	90	21.95%	410	410	470	60	470	
010-1602-0196-000	Sewer Service	8,200	550	7.19%	7,650	7,650	8,220	570	7,610	
Utilities Total		98,900	(430)	-0.43%	99,330	99,330	93,370	(5,960)	101,990	

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-1602-0151-317	Equipment Maint & Repairs	-	-		-	-	-	-	-
010-1602-0151-503	Equipment Repairs & Maint	-	-		-	-	-	-	-
010-1602-0160-000	Vehicle Repairs & Maint/Rec	6,700	(3,300)	-33.00%	10,000	10,000	10,000	-	4,050
010-1602-0160-010	Tree Maintenance	2,500	(2,500)	-50.00%	5,000	5,000	6,520	1,520	19,260
010-1602-0160-010	Contract Arborist	-	-		-	-	-	-	-
010-1602-0160-100	Tree Purchases	-	-		-	-	-	-	-
	Equipment Maint & Repairs Total	9,200	(5,800)	-38.67%	15,000	15,000	16,520	1,520	23,310
	Other Expenditures								
010-1602-0131-000	Legal Advertising/Notices	200	200	100.00%	-	-	210	210	-
010-1602-0141-322	Dues & Publications	-	-		-	-	-	-	-
010-1602-0141-323	Professional Seminars	-	-		-	-	-	-	-
010-1602-0142-000	Clothing	330	330	100.00%	-	-	190	190	-
010-1602-0145-308	Postage And Shipping Costs	-	-		-	-	-	-	-
010-1602-0146-310	Parks & landscaping Maint Supplies	1,000	(1,500)	-60.00%	2,500	2,500	880	(1,620)	1,000
010-1602-0146-338	Pesticides/fertilizers	-	-		-	-	-	-	-
010-1602-0146-339	Help of Ojai Maintenance	-	-		-	-	-	-	-
010-1602-0146-340	Sarzotti Park Maintenance	6,100	(1,400)	-18.67%	7,500	7,500	5,050	(2,450)	6,100
010-1602-0146-341	Libbey Park Maintenance	20,000	-	0.00%	20,000	20,000	11,680	(8,320)	18,520
010-1602-0146-342	Rotary Park Maintenance	2,000	380	23.46%	1,620	1,620	1,880	260	880
010-1602-0146-343	Skate Park Maintenance	1,000	(350)	-25.93%	1,350	1,350	610	(740)	1,320
010-1602-0146-344	Cluff Vista Park Maintenance	1,500	(1,030)	-40.71%	2,530	2,530	1,470	(1,060)	1,330
010-1602-0146-345	L.B.Maint.Cnstr/NotCapitalProj	3,500	(1,500)	-30.00%	5,000	5,000	3,480	(1,520)	430
010-1602-0146-346	Daly Park Maintenance	500	100	25.00%	400	400	830	430	80
010-1602-0149-000	Equipment Rental	-	-		-	-	-	-	1,385
010-1602-0804-000	Misc Projects-Libbey Park	-	-		-	-	-	-	-
010-1602-0804-015	Libbey Bowl Remodel	-	-		-	-	-	-	-
010-1602-0804-020	Libbey Bowl Bleacher repairs	300	(200)	-40.00%	500	500	260	(240)	-
010-1602-0804-022	Libbey Bowl Constr/Public Aart	-	-		-	-	-	-	-
	Other Expenditures Total	36,430	(4,970)	-12.00%	41,400	41,400	26,540	(14,860)	31,045
	PW - Parks & Landscaping Totals	468,080	(41,670)	-8.17%	509,750	509,750	475,300	(34,450)	519,763

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
PW - General Maintenance									
Salaries									
010-1603-0011-000	Salaries - Regular	91,000	16,460	22.08%	74,540	74,540	82,174	7,634	86,540
010-1603-0012-000	Salaries - Part-time	200	200	100.00%	-	-	43	43	220
	Salaries Total	91,200	16,660	22.35%	74,540	74,540	82,218	7,678	86,760
Fringe Benefits									
010-1603-0021-001	Pers/retirement	15,330	3,740	32.27%	11,590	11,590	10,747	(843)	11,420
010-1603-0021-002	Social Security	5,650	(7,660)	-57.55%	13,310	13,310	4,767	(8,543)	5,180
010-1603-0021-003	Icma	1,050	170	19.32%	880	880	740	(140)	1,050
010-1603-0021-004	Unemployment	610	420	221.05%	190	190	202	12	220
010-1603-0021-005	Workers Comp Insurance	6,600	1,620	32.53%	4,980	4,980	5,790	810	1,910
010-1603-0021-006	Health Insurance	19,690	11,850	151.15%	7,840	7,840	14,459	6,619	15,950
010-1603-0021-007	Life Insurance	150	40	36.36%	110	110	130	20	150
010-1603-0021-008	Disability Insurance	600	100	20.00%	500	500	-	(500)	-
010-1603-0021-009	Dental Insurance	910	130	16.67%	780	780	708	(72)	830
010-1603-0021-011	Vision Insurance	150	20	15.38%	130	130	116	(14)	140
010-1603-0021-012	Medicare	1,320	370	38.95%	950	950	1,156	206	1,270
010-1603-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
	Fringe Benefits Total	52,060	10,800	26.18%	41,260	41,260	38,813	(2,447)	38,120
Contract Services									
010-1603-0147-000	Contract Services/ Gen Maint	-	-		-	-	-	-	5,456
010-1603-0147-150	Contract Services/ Janitorial	18,000	1,000	5.88%	17,000	17,000	16,210	(790)	20,320
010-1603-0147-200	Contract Services	19,000	1,000	5.56%	18,000	18,000	13,810	(4,190)	19,760
010-1603-0147-250	Contract Service-Disaster Cleanup	-	-		-	-	-	-	-
	Contract Services Total	37,000	2,000	5.71%	35,000	35,000	30,020	(4,980)	45,536
Utilities									
010-1603-0191-000	Electricity	11,000	1,400	14.58%	9,600	9,600	11,130	1,530	10,180
010-1603-0192-000	Natural Gas	800	450	128.57%	350	350	640	290	480
010-1603-0193-000	Water	3,000	800	36.36%	2,200	2,200	2,710	510	2,450
010-1603-0196-000	Sewer Service	4,500	400	9.76%	4,100	4,100	4,430	330	4,050
	Utilities Total	19,300	3,050	18.77%	16,250	16,250	18,910	2,660	17,160
Equipment Maint & Repairs									
010-1603-0151-000	Vehicle Repairs & Maintenance	100	100	100.00%	-	-	120	120	220
010-1603-0151-317	Equipment Repairs & Mainten	900	(5,200)	-85.25%	6,100	6,100	880	(5,220)	3,520
		1,000	(5,100)	-83.61%	6,100	6,100	1,000	(5,100)	3,740

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget					Current & Prior Year Information				
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Other Expenditures									
010-1603-0141-000	Professional Seminars	-	-		-	-	-	-	-
010-1603-0142-000	Clothing	100	(30)	-23.08%	130	130	20	(110)	70
010-1603-0145-000	Office Supplies	11,000	2,000	22.22%	9,000	9,000	10,660	1,660	11,100
010-1603-0146-310	Gen Maint Parts & Supplies	700	-	0.00%	700	700	670	(30)	600
010-1603-0146-311	Water/1st Aid/Kitchen Supplies	9,000	(3,000)	-25.00%	12,000	12,000	7,770	(4,230)	9,270
010-1603-0146-312	Building Maintenance / PW	3,570	(4,430)	-55.38%	8,000	8,000	6,640	(1,360)	6,640
010-1603-0146-313	Building Maintenance/City Hall	630	(2,370)	-79.00%	3,000	3,000	630	(2,370)	630
010-1603-0146-314	Building Maintenance / Museum	280	(1,220)	-81.33%	1,500	1,500	870	(630)	870
010-1603-0146-315	Building Maintenance / Police	1,590	(3,410)	-68.20%	5,000	5,000	6,040	1,040	6,040
010-1603-0146-316	Building Maintenance/Rec Dep	1,000	400	66.67%	600	600	1,000	400	320
010-1603-0149-000	Equipment Rental	-	-		-	-	-	-	-
010-1603-0899-000	Equipment	27,870	(12,060)	-30.20%	39,930	39,930	34,300	(5,630)	35,540
Other Expenditures Total					213,080	213,080	205,261	(7,819)	226,856
PW - General Maintenance Totals									
PW - Street Maintenance									
Salaries									
010-1604-0011-000	Salaries - Regular	170,750	14,740	9.45%	156,010	156,010	69,983	(86,027)	96,060
010-1604-0012-000	Salaries - Part-time	61,570	2,650	4.50%	58,920	58,920	70,910	11,990	57,150
010-1604-0015-000	Salaries - Overtime	-	(400)	-100.00%	400	400	-	(400)	-
Salaries Totals					215,330	215,330	140,893	(74,437)	153,210
Fringe Benefits									
010-1604-0021-001	Pers/retirement	33,380	12,260	58.05%	21,120	21,120	13,549	(7,571)	15,870
010-1604-0021-002	Social Security	14,400	1,110	8.35%	13,290	13,290	8,204	(5,086)	9,460
010-1604-0021-003	Icma	860	310	56.36%	550	550	350	(200)	860
010-1604-0021-004	Unemployment	610	20	3.39%	590	590	592	2	390
010-1604-0021-005	Workers Comp Insurance	6,360	1,570	32.78%	4,790	4,790	5,580	790	5,810
010-1604-0021-006	Health Insurance	36,860	20,400	123.94%	16,460	16,460	13,737	(2,723)	19,030
010-1604-0021-007	Life Insurance	340	10	3.03%	330	330	116	(214)	160
010-1604-0021-008	Disability Insurance	1,120	80	7.69%	1,040	1,040	-	(1,040)	-
010-1604-0021-009	Dental Insurance	2,480	70	2.90%	2,410	2,410	607	(1,803)	820
010-1604-0021-011	Vision Insurance	420	20	5.00%	400	400	101	(299)	140
010-1604-0021-012	Medicare	3,370	520	18.25%	2,850	2,850	1,964	(886)	2,260
PERS Unfunded Liability					-	-	-	-	-
010-1604-0021-016	Fringe Benefits Total	100,200	36,370	56.98%	63,830	63,830	44,800	(19,030)	54,800

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

		Proposed Budget			Current & Prior Year Information				
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Contract Services									
010-1604-0147-000	Contract Services/Gen.St.Maint	10,100	3,100	44.29%	7,000	7,000	10,140	3,140	4,840
010-1604-0147-001	Contract Services / USA	-	-		-	-	-	-	-
010-1604-0147-200	Contract Services	22,600	(9,400)	-29.38%	40,000	32,000 ²	14,640	(17,360)	37,680
010-1604-0147-316	Contract Srv / Street Sign	-	-		-	-	-	-	-
010-1604-0147-337	Contract Service/Engineer Fees	6,900	6,900	100.00%	-	-	6,870	6,870	1,730
010-1604-0147-340	Contract Serv / St. Striping	-	-		-	-	-	-	-
010-1604-0147-341	Contract Serv / Street Mainten	-	-		-	-	-	-	-
010-1604-0147-400	Contrct Svc/SpeedZone Survey	-	-		-	-	-	-	13,101
Contract Services Total		39,600	600	1.54%	47,000	39,000	31,650	(7,350)	57,351
(2) Move \$8,000 to 010-1702-0147-000									
Equipment Maint & Repairs									
010-1604-0146-400	Street Lights Repair & Maint	-	-		-	-	-	-	101
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
010-1604-0160-001	Street Tree Report	2,500	(2,650)	-51.46%	5,150	5,150	5,150	-	-
010-1604-0160-002	Contract Serv / St Tree Maint	13,900	(16,100)	-53.67%	30,000	30,000	23,860	(6,140)	24,680
Tree Maintenance Total		16,400	(18,750)	-53.34%	35,150	35,150	29,010	(6,140)	31,931
Other Expenditures									
010-1604-0145-308	Ups/fedex/ Postage	-	-		-	-	-	-	-
010-1604-0146-000	St. Maint. Parts & Supplies	23,000	(2,000)	-8.00%	25,000	25,000	21,190	(3,810)	22,130
010-1604-0149-000	Equipment Rental	1,000	800	400.00%	200	200	320	120	920
010-1604-0825-100	Street Projects	100	100	100.00%	-	-	100	100	-
010-1604-0808-100	Misc Street Signs	8,000	8,000	100.00%	-	-	4,800	4,800	8,310
Other Expenditures Total		32,100	6,900	27.38%	25,200	25,200	26,410	1,210	31,360
Transfer Out To Other Funds									
010-1604-0900-031	Trnsfr Out To Equip Rpl (31)-Pirle	55,700	(19,300)	-25.73%	75,000	75,000	92,610	17,610	295,170
Transfer Out To Other Funds Total		55,700	(19,300)	-25.73%	75,000	75,000	92,610	17,610	295,170
PW - Street Maintenance Totals		476,320	22,810	5.03%	461,510	453,510	365,373	(88,137)	623,822

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
PW - Special Events									
Salaries									
010-1605-0011-000	Salaries - Regular	10,930	(3,810)	-25.85%	14,740	14,740	3,264	(11,476)	5,870
	Salaries Total	10,930	(3,810)	-25.85%	14,740	14,740	3,264	(11,476)	5,870
Fringe Benefits									
010-1605-0021-001	Pers/retirement	1,840	(90)	-4.66%	1,930	1,930	433	(1,497)	820
010-1605-0021-002	Social Security	680	(230)	-25.27%	910	910	173	(737)	330
010-1605-0021-003	Icma	40	30	300.00%	10	10	20	10	40
010-1605-0021-004	Unemployment	30	(10)	-25.00%	40	40	14	(26)	10
010-1605-0021-005	Workers Comp Insurance	490	120	32.43%	370	370	430	60	380
010-1605-0021-006	Health Insurance	2,360	810	52.26%	1,550	1,550	693	(857)	1,260
010-1605-0021-007	Life Insurance	20	-	0.00%	20	20	-	(20)	10
010-1605-0021-008	Disability Insurance	70	(30)	-30.00%	100	100	-	(100)	-
010-1605-0021-009	Dental Insurance	110	(40)	-26.67%	150	150	29	(121)	60
010-1605-0021-011	Vision Insurance	20	(10)	-33.33%	30	30	-	(30)	10
010-1605-0021-012	Medicare	160	(30)	-15.79%	190	190	43	(147)	80
010-1605-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
	Fringe Benefits Total	5,820	520	9.81%	5,300	5,300	1,837	(3,463)	3,000
Contract Services									
010-1605-0147-200	Contract Services	2,000	(500)	-20.00%	2,500	2,500	2,030	(470)	1,260
	Contract Services Total	2,000	(500)	-20.00%	2,500	2,500	2,030	(470)	1,260
PW - Special Events Totals									
		18,750	(3,790)	-16.81%	22,540	22,540	7,131	(15,409)	10,130
PW - NPDES Expenditures									
Salaries									
010-1701-0011-000	Salaries - Regular	16,180	910	5.96%	15,270	15,270	11,281	(3,989)	5,080
010-1701-0012-000	Salaries - Part-time	-	-		-	-	750	750	-
010-1701-0015-000	Salaries - Overtime	100	(100)	-50.00%	200	200	120	(80)	150
	Salaries Total	16,280	810	5.24%	15,470	15,470	12,151	(3,319)	5,230

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits									
010-1701-0021-001	Pers/retirement	2,720	450	19.82%	2,270	2,270	1,271	(999)	610
010-1701-0021-002	Social Security	1,000	50	5.26%	950	950	679	(271)	370
010-1701-0021-003	Icma	140	80	133.33%	60	60	80	20	40
010-1701-0021-004	Unemployment	40	-	0.00%	40	40	72	32	-
010-1701-0021-005	Workers Comp Insurance	510	130	34.21%	380	380	450	70	390
010-1701-0021-006	Health Insurance	3,490	1,860	114.11%	1,630	1,630	2,239	609	930
010-1701-0021-007	Life Insurance	20	-	0.00%	20	20	14	(6)	10
010-1701-0021-008	Disability Insurance	110	10	10.00%	100	100	-	(100)	-
010-1701-0021-009	Dental Insurance	160	-	0.00%	160	160	87	(73)	40
010-1701-0021-011	Vision Insurance	30	-	0.00%	30	30	14	(16)	10
010-1701-0021-012	Medicare	240	40	20.00%	200	200	173	(27)	90
010-1701-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
Fringe Benefits Total		8,460	2,620	44.86%	5,840	5,840	5,080	(760)	2,490
Contract Services									
010-1701-0147-000	Contract Services	2,500	(300)	-10.71%	2,800	2,800	2,470	(330)	2,380
010-1701-0147-200	Contract Services	10,000	(10,000)	-50.00%	20,000	20,000	9,480	(10,520)	16,710
010-1701-0147-300	Contract Serv/V/C Strm WtrtrMgmt	1,500	(500)	-25.00%	2,000	2,000	1,500	(500)	-
010-1701-0147-310	ContrctSrv/VenturaRiverAlge TMDL	30,000	18,000	150.00%	12,000	12,000	26,000	14,000	-
010-1701-0147-315	Storm Drain Maintenance	5,000	(5,000)	-50.00%	10,000	10,000	1,280	(8,720)	-
010-1701-0147-337	Contract Service/Engineer Fees	-	-		-	-	-	-	-
010-1701-0147-338	Ceda Filing Fees To County	7,100	(900)	-11.25%	8,000	8,000	5,990	(2,010)	7,090
010-1701-0147-450	Contract Serv/New Flood Maps	-	-		-	-	3,560	3,560	-
Contract Services Total		56,100	1,300	2.37%	54,800	54,800	50,280	(4,520)	26,180
Other Expenditures									
010-1701-0146-000	NPDS Related Supplies&Material	200	(800)	-80.00%	1,000	1,000	180	(820)	350
010-1701-0149-000	Equipment Rental	-	-		-	-	-	-	637
Other Expenditures Total		200	(800)	-80.00%	1,000	1,000	180	(820)	987
PW - NPDES Totals		81,040	3,930	5.10%	77,110	77,110	67,691	(9,419)	34,887
PW - AB939 Expenditures									
Salaries									
010-1702-0012-000	Salaries - Part-time	560	(90)	-13.85%	650	650	-	(650)	-
Salaries Total		560	(90)	-13.85%	650	650	-	(650)	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget					Current & Prior Year Information				
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits									
010-1702-0021-001	PERS	90	90	100.00%	-	-	-	-	-
010-1702-0021-002	Social Security	30	(10)	-25.00%	40	40	-	(40)	-
010-1702-0021-004	Unemployment	-	-	-	-	-	-	-	-
010-1702-0021-005	Workers Comp Insurance	20	-	0.00%	20	20	20	-	20
010-1702-0021-006	Icma	120	50	71.43%	70	70	-	(70)	-
010-1702-0021-007	Life Insurance	-	-	-	-	-	-	-	-
010-1702-0021-008	Disability Insurance	-	-	-	-	-	-	-	-
010-1702-0021-009	Dental Insurance	10	-	0.00%	10	10	-	(10)	-
010-1702-0021-011	Vision	-	-	-	-	-	-	-	-
010-1702-0021-012	Medicare	10	-	0.00%	10	10	-	(10)	-
Fringe Benefits Total		280	130	86.67%	150	150	20	(130)	20
Contract Services									
010-1702-0147-000	CntrctSrv/SolidWasteSolution,I	22,000	(1,000)	-4.35%	15,000	23,000 ²	23,000	-	14,520
010-1702-0147-005	CntrctSrv/CountyOfVentura/HHW	12,000	-	0.00%	12,000	12,000	12,510	510	12,340
010-1702-0147-345	Cntrct Srv/Demo Garden Maint	300	300	100.00%	-	-	240	240	-
Contract Services Total		34,300	(700)	-2.00%	27,000	35,000	35,750	750	26,860
(2) Move \$8,000 from 010-1604-0147-200									
Utilities									
010-1702-0191-000	Electricity	300	-	0.00%	300	300	290	(10)	200
010-1702-0193-000	Water	800	-	0.00%	800	800	940	140	1,080
Utilities Total		1,100	-	0.00%	1,100	1,100	1,230	130	1,280
Other Expenditures									
010-1702-0131-000	Legal Advertising/Notices	500	-	0.00%	500	500	-	(500)	-
010-1702-0146-000	AB939Related Supplies&Material	-	-	-	-	-	-	-	-
010-1702-0146-010	Parts&Supplies/Recycl Bev Grnt	-	-	-	-	-	-	-	-
010-1702-0146-345	Demo Garden Maintenance	400	400	100.00%	-	-	350	350	-
Other Material & Supplies Total		900	400	80.00%	500	500	350	(150)	-
PW - AB939 Totals		37,140	(260)	-0.70%	29,400	37,400	37,350	(50)	28,160
PW - CalTran Contract Exp									
Salaries									
010-1703-0011-000	Salaries - Regular	5,970	2,500	72.05%	3,470	3,470	5,243	1,773	3,770
Salaries Total		5,970	2,500	72.05%	3,470	3,470	5,243	1,773	3,770

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits									
010-1703-0021-001	Pers/retirement	1,000	240	31.58%	760	760	563	(197)	550
010-1703-0021-002	Social Security	370	160	76.19%	210	210	303	93	280
010-1703-0021-003	Icma	10	(100)	-90.91%	110	110	10	(100)	10
010-1703-0021-004	Unemployment	20	10	100.00%	10	10	14	4	10
010-1703-0021-005	Workers Comp Insurance	110	20	22.22%	90	90	100	10	90
010-1703-0021-006	Health Insurance	1,290	920	248.65%	370	370	953	583	1,130
010-1703-0021-007	Life Insurance	10	-	0.00%	10	10	14	4	10
010-1703-0021-008	Disability Insurance	40	20	100.00%	20	20	-	(20)	-
010-1703-0021-009	Dental Insurance	60	20	50.00%	40	40	43	3	60
010-1703-0021-011	Vision Insurance	10	-	0.00%	10	10	-	(10)	10
010-1703-0021-012	Medicare	90	50	125.00%	40	40	72	32	60
010-1703-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
Fringe Benefits Total		3,010	1,340	80.24%	1,670	1,670	2,074	404	2,210
Contract Services									
010-1703-0147-000	Contract Services	150	150	100.00%	-	-	1,820	1,820	150
010-1703-0147-200	Contract Services	2,000	-	0.00%	2,000	2,000	4,150	2,150	5,320
010-1703-0147-315	ContractServices/LndscpnHaney	12,000	-	0.00%	12,000	12,000	9,220	(2,780)	17,990
Contract Services Total		14,150	150	1.07%	14,000	14,000	15,190	1,190	23,460
Other Expenditures									
010-1703-0145-308	Postage And Shipping Costs	40	-	0.00%	40	40	20	(20)	20
010-1703-0146-000	CalTran Maint Parts & Supplies	1,000	-	0.00%	1,000	1,000	2,820	1,820	360
010-1703-0146-338	Pesticides/fertilizers	100	-	0.00%	100	100	-	(100)	-
010-1703-0149-000	Equipment Rental	-	-		-	-	-	-	-
010-1703-0160-000	Tree Maintenance	6,500	-	0.00%	6,500	6,500	10,670	4,170	1,030
Other Expenditures Total		7,640	-	0.00%	7,640	7,640	13,510	5,870	1,410
PW - CalTran Contract Totals		30,770	3,990	14.90%	26,780	26,780	36,018	9,238	30,850
Other Material & Supplies									
010-1704-0146-000	Pesticides/fertilizers	500	-	0.00%	500	500	-	(500)	-
010-1704-0146-338	Pesticides/fertilizers	100	-	0.00%	100	100	-	(100)	-
Other Material & Supplies		600	-	0.00%	600	600	-	(600)	-
Contract Services									
010-1704-0147-000	Contract Services	5,000	-	0.00%	5,000	5,000	-	(5,000)	-
010-1704-0147-200	Contract Services	2,000	-	0.00%	2,000	2,000	1,670	(330)	4,650
010-1704-0147-315	Contract Services/Landscaping	12,000	-	0.00%	12,000	12,000	1,660	(10,340)	510
Contract Services		19,000	-	0.00%	19,000	19,000	3,330	(15,670)	5,160

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
010-1704-0160-000	Tree Maintenance	24,400	-	0.00%	24,400	24,400	24,400	-	-
	Tree Maintenance	24,400	-	0.00%	24,400	24,400	24,400	-	-
1704	PW - CalTran SR150 Contract Exp	43,400	-	0.00%	43,400	43,400	27,730	(15,670)	5,160
1704	PW - CalTran Contract Exp SR150	44,000	-	0.00%	44,000	44,000	27,730	(16,270)	5,160
	PW - IT Department								
	Salaries								
010-1801-0014-000	Salaries - It	48,750	(7,950)	-14.02%	56,700	56,700	43,232	(13,468)	39,090
	Salaries Total	48,750	(7,950)	-14.02%	56,700	56,700	43,232	(13,468)	39,090
	Fringe Benefits								
010-1801-0021-001	Pers/retirement	6,280	(4,310)	-40.70%	10,590	10,590	6,428	(4,162)	5,780
010-1801-0021-002	Social Security	3,020	(500)	-14.20%	3,520	3,520	2,672	(848)	2,550
010-1801-0021-003	Icma	1,350	30	2.27%	1,320	1,320	1,170	(150)	1,170
010-1801-0021-004	Unemployment	110	(20)	-15.38%	130	130	130	-	110
010-1801-0021-005	Workers Comp Insurance	1,170	290	32.95%	880	880	1,030	150	1,840
010-1801-0021-006	Health Insurance	6,420	580	9.93%	5,840	5,840	4,810	(1,030)	4,500
010-1801-0021-007	Life Insurance	60	(10)	-14.29%	70	70	58	(12)	60
010-1801-0021-008	Disability Insurance	320	(70)	-17.95%	390	390	477	87	560
010-1801-0021-009	Dental Insurance	430	(80)	-15.69%	510	510	347	(163)	420
010-1801-0021-011	Vision Insurance	70	(20)	-22.22%	90	90	58	(32)	50
010-1801-0021-012	Medicare	710	(110)	-13.41%	820	820	621	(199)	600
010-1801-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
	Fringe Benefits Total	19,940	(4,220)	-17.47%	24,160	24,160	17,800	(6,360)	17,640
	Contract Services								
010-1801-0147-317	Contract Serv/ Alarm	9,000	-	0.00%	9,000	9,000	20	(8,980)	-
010-1801-0147-417	Contract Serv/ Alarm	900	-	0.00%	900	900	760	(140)	780
	Contract Services Total	9,900	-	0.00%	9,900	9,900	780	(9,120)	780
	Utilities								
010-1801-0194-000	Telephone	750	-	0.00%	750	750	640	(110)	410
010-1801-0194-360	High Speed Internet Services	2,500	-	0.00%	2,500	2,500	60	(2,440)	-
	Utilities Total	3,250	-	0.00%	3,250	3,250	700	(2,550)	410

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Other Expenditures									
010-1801-0141-000	Training & Education	-	-		-	-	-	-	-
010-1801-0144-000	Computer Supplies / R & M	3,000	-	0.00%	3,000	3,000	1,020	(1,980)	770
010-1801-0144-001	Computer Upgrade for GI System	100	-	0.00%	100	100	20	(80)	80
010-1801-0145-000	Office Supplies	150	-	0.00%	150	150	160	10	10
010-1801-0145-100	Office Supplies	-	-		-	-	-	-	-
010-1801-0145-308	Ups/Fedex/Postage	-	-		-	-	-	-	-
010-1801-0195-000	Web Site Licenses & Maint	1,200	-	0.00%	1,200	1,200	2,750	1,550	4,320
010-1801-0899-002	PEG Equipment	500	-	0.00%	500	500	1,380	880	1,430
	Other Expenditures Total	4,950	-	0.00%	4,950	4,950	5,330	380	6,610
Transfers									
010-1801-0900-033	Trans to Equip Replacement (33) Veh	97,200	96,850	27671.43%	350	350	350	-	2,000
	Transfers Total	97,200	96,850	27671.43%	350	350	350	-	2,000
PW - IT Department Totals		183,990	84,680	85.27%	99,310	99,310	68,192	(31,118)	66,530
Total Public Works Expenditures		2,006,390				1,896,990	1,665,210		2,012,566
Total General Fund (10) Expenditures *		10,849,634	45,134	0.42%	10,758,600	10,804,500	8,895,401	(1,909,099)	10,320,945
Revenues over/ (Under) Expenditures *		\$ 1,996	\$ 47,896		\$ -	\$ (45,900)	\$ 835,989	\$ (2,936,309)	\$ (107,737)

* May have rounding differences

Libbey Bowl Maintenance Fund

REVENUES									
Use of Money / Property									
011-9304-1033-100	Libbey Bowl Ticket Surcharge	28,000	-	0.00%	28,000	28,000	-	(28,000)	16,080
	Use of Money/Property Total	28,000	-	0.00%	28,000	28,000	-	(28,000)	16,080
Misc Receipts & Refunds									
011-9307-1044-999	BUDGETED USE OF FUND BALANCE	-	-	-	-	-	-	-	-
	Misc Receipts & Refunds Total	-	-	-	-	-	-	-	-
	Total Revenues - Fund 11	28,000	-	0.00%	28,000	28,000	-	(28,000)	16,080
EXPENDITURES									
Libbey Bowl Maintenance Fund									
Transfers									
011-1104-0900-031	Transfer To Cap Proj Fund 31	-	-	-	-	-	-	-	-
011-1104-0900-033	Transfer To Equip Replace Fund 33	-	-	-	-	-	-	-	-
	Transfer Out to Other Funds Total	-	-	-	-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
	Libbey Bowl Maintenance Fund	-	-			-	-	-	-
	Total Expenditures - Fund 11	-	-			-	-	-	-
	Revenues over/ (Under) Expenditures	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ 28,000	\$ -	\$ (28,000)	\$ 16,080
Measure C - 5% Transient Occupancy Tax Fund									
REVENUES									
	Transient Occupancy Tax								
012-9301-1027-003	Admin Cost/TOT HdL	(1,900)	(1,900)	100.00%	-	-	(1,850)	(1,850)	(260)
012-9301-1027-004	TOT Measure C 5%	1,391,080	(187,420)	-11.87%	1,578,500	1,578,500	1,299,700	(278,800)	51,100
	Transient Occupancy Tax Total	1,389,180	(189,320)	-11.99%	1,578,500	1,578,500	1,297,850	(280,650)	50,840
	Misc Receipts & Refunds								
012-9307-1044-999	BUDGETED USE OF FUND BALANCE	-	-		-	-	-	-	-
	Misc Receipts & Refunds Total	-	-		-	-	-	-	-
	Total Revenues - Fund 12	1,389,180	(189,320)	-11.99%	1,578,500	1,578,500	1,297,850	(280,650)	50,840
EXPENDITURES									
	Tree Maintenance								
various accounts		102,500	70,000	215.38%	32,500	32,500	37,500	5,000	-
012-1402-0147-235	CntrctSrv/Code Enforcement	90,000	(10,000)	-10.00%	100,000	100,000	100,000	-	-
012-1603-0146-313	Building Maintenance/City Hall	-	(20,000)	-100.00%	20,000	20,000	7,000	(13,000)	-
012-1604-0147-341	Contract Serv / Street Maint	-	(20,000)	-100.00%	20,000	20,000	20,000	-	-
012-1604-0160-002	Contract Serv / St Tree Maint	20,000	(50,000)	-71.43%	70,000	70,000	70,000	-	-
012-1604-0808-100	Misc Street Signs	8,000	-	0.00%	8,000	8,000	8,120	120	-
various accounts	Transfers to Other Funds	1,173,120	(116,380)	-9.03%	1,289,500	1,289,500	300,000	(989,500)	-
	Total Expenditures - Fund 12	1,393,620	(146,380)	-9.51%	1,540,000	1,540,000	542,620	(997,380)	-
	Revenues over/ (Under) Expenditures	\$ (4,440)	\$ (42,940)	-111.53%	\$ 38,500	\$ 38,500	\$ 755,230	\$ (1,278,030)	\$ 50,840

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget				Current & Prior Year Information					
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Gas Tax Fund /St. Improvement									
REVENUES									
Tax Revenues									
022-9301-1082-000	Highway User Tax - 2103	58,200	(7,440)	-11.33%	65,640	65,640	48,700	(16,940)	54,660
022-9301-1084-000	Highway User Tax 2105	42,800	1,620	3.93%	41,180	41,180	39,300	(1,880)	40,350
022-9301-1085-000	Highway User Tax - 2106	31,600	240	0.77%	31,360	31,360	29,400	(1,960)	30,040
022-9301-1086-000	Highway User Tax - 2107	54,400	4,860	9.81%	49,540	49,540	49,900	360	51,030
022-9301-1087-000	Highway User Tax - 2107.5	2,000	-	0.00%	2,000	2,000	2,000	-	2,460
022-9301-1088-000	HUTA-Road Maint Rehab	145,200	11,680	8.75%	133,520	133,520	129,500	(4,020)	135,630
022-9301-1089-000	HUTA - State Loan Repayment	-	-		-	-	-	-	8,730
Tax Revenues Total		334,200	10,960	3.39%	323,240	323,240	298,800	(24,440)	322,900
Use of Money / Property									
022-9304-1033-000	Interest Income	2,500	2,500	100.00%	-	-	2,500	2,500	3,100
	Use of Money /Property Total	2,500	2,500	100.00%	-	-	2,500	2,500	3,100
Total Revenues - Fund 22		336,700	13,460	4.16%	323,240	323,240	301,300	(21,940)	326,000
EXPENDITURES									
PW - Street Maintenance									
Transfers									
022-1604-0900-010	Transfer To General Fund 10	-	-		-	-	-	-	-
022-1604-0900-031	Transfer To General Fund 31	283,000	163,000	135.83%	120,000	120,000	-	(120,000)	699,000
Transfer Out to Other Funds Total		283,000	163,000	135.83%	120,000	120,000	-	(120,000)	699,000
022-1104-0119-000	Interest Expense	1,700	1,700	100.00%	-	-	1,700	1,700	2,110
	Total Interest Expense	1,700	1,700		-	-	1,700	1,700	2,110
PW - Street Maintenance Totals		284,700	164,700	137.25%	120,000	120,000	1,700	(118,300)	701,110
Total Expenditures - Fund 22		284,700	164,700	137.25%	120,000	120,000	1,700	(118,300)	701,110
Revenues over/ (Under) Expenditures		\$ 52,000	\$ (151,240)	-74.41%	\$ 203,240	\$ 203,240	\$ 299,600	\$ 96,360	\$ (375,110)

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number		Description	Proposed Budget				Current & Prior Year Information				
			FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20	
Transit TDA ART8 (99400C) Fund											
REVENUES											
Transfers											
023-9000-0900-024	Transfer-in/Cap Rpl Fund (024)	Transfer in from Other Funds Total	-	-		-	-	-	-	-	-
Tax Revenues											
023-9301-1092-000	Article 8c - Transit Funds	Tax Revenues Total	-	-		-	-	-	-	-	-
Use of Money / Property											
023-9304-1033-000	Interest Income		1,500	1,400	1400.00%	100	100	3,600	3,500	40	
023-9304-1033-002	Interest Income-PROP		-	(30)	-100.00%	30	30	-	(30)	-	
023-9304-1033-004	Interest Income-TDA 4		600	-	0.00%	600	600	600	-	870	
Total Use of Money / Property			2,100	1,370	187.67%	730	730	4,200	3,470	910	
Revenue From Other Agencies											
Prop 1B Streets & Roads											
023-9305-1014-000	Prop 1B / Security Grant		-	-		-	-	-	-	-	
023-9305-1014-010	Gold Coast Transit Grant		158,000	(7,000)	-4.24%	165,000	165,000	158,000	(7,000)	158,000	
Prop 1B Streets & Roads Total			158,000	(7,000)	-4.24%	165,000	165,000	158,000	(7,000)	158,000	
Other Revenues											
023-9305-1043-001	CMAQ Grant Trolley Extended Hr		-	-		-	-	-	-	-	
023-9305-1043-135	Emergency Mgmt Grant		100,000	100,000	100.00%	-	-	100,000	100,000	-	
Other Revenues Total			100,000	100,000	100.00%	-	-	100,000	100,000	-	
FTA Section 5311 Grant											
023-9305-1110-000	Fta-section 5311 Operational		153,300	(277,070)	-64.38%	430,370	430,370	153,350	(277,020)	176,490	
FTA Section 5311 Grant Total			153,300	(277,070)	-64.38%	430,370	430,370	153,350	(277,020)	176,490	
Co Transportation Subsidy											
023-9305-1112-000	Co Transportation Subsidy		148,300	(51,700)	-25.85%	200,000	200,000	148,340	(51,660)	132,530	
Co Transportation Subsidy Total			148,300	(51,700)	-25.85%	200,000	200,000	148,340	(51,660)	132,530	
Total Revenue From Other Agencies			559,600	(235,770)	-29.64%	795,370	795,370	559,690	(235,680)	467,020.00	

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Charges For Current Services									
	Trolley Fare Box Revenue								
023-9306-1090-120	Trolley Fare Box/Casitas Route	-	-		-	-	-	-	-
023-9306-1090-121	Trolley Fare Box Revenue	60,000	(17,060)	-22.14%	77,060	77,060	51,610	(25,450)	62,460
023-9306-1090-123	Trolley Advertising	35,000	(5,000)	-12.50%	40,000	40,000	29,050	(10,950)	37,780
023-9306-1090-125	TrolleyFareBox/OjaiValleyInn	12,000	(240)	-1.96%	12,240	12,240	6,000	(6,240)	12,000
	Trolley Fare Box Revenue Total	107,000	(22,300)	-17.25%	129,300	129,300	86,660	(42,640)	112,240
	Charges For Current Services	107,000	(22,300)	-17.25%	129,300	129,300	86,660	(42,640)	112,240
Other Revenues									
	Misc Refunds & Receipts								
023-9307-1044-000	Misc Refunds & Receipts	-	-		-	-	500	500	-
023-9307-1044-030	Cash Over/short	-	-		-	-	10	10	20
023-9307-1044-130	Proceeds From Sale Of Assets	-	-		-	-	-	-	-
023-9307-1044-999	Budgeted Use of Fund Balance	-	-		-	-	-	-	-
023-9307-1045-010	Transfer-in/Gen Fund (10)	-	-		-	-	-	-	-
	Misc Refunds & Receipts Total	-	-		-	-	510	510	20
	Total Other Revenues	-	-		-	-	510	510	20
	Total Revenues - Fund 23	668,700	(256,700)	-27.74%	925,400	925,400	651,060	(274,340)	580,190
EXPENSES									
	Transportation Fund								
	Salaries								
023-1206-0011-000	Salaries - Regular	143,000	13,000	10.00%	130,000	130,000	148,163	18,163	115,090
023-1206-0011-001	Salaries- Reg/Comp	-	-		-	-	-	-	4,690
023-1206-0012-000	Salaries - Part-time	207,290	20,290	10.85%	187,000	187,000	144,500	(42,500)	157,240
023-1206-0015-000	Salaries - Overtime	4,710	(3,290)	-41.13%	8,000	8,000	6,200	(1,800)	7,300
	Salaries Total	355,000	30,000	9.23%	325,000	325,000	298,863	26,137	284,320

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number		Description	Proposed Budget			Current & Prior Year Information				
			FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits										
023-1206-0021-001	Pers/retirement		18,160	(10,940)	-37.59%	29,100	29,100	21,190	(7,910)	67,260
023-1206-0021-002	Social Security		19,390	(210)	-1.07%	19,600	19,600	20,336	736	17,910
023-1206-0021-003	Icma		2,640	1,140	76.00%	1,500	1,500	2,300	800	1,790
023-1206-0021-004	Unemployment		2,850	150	5.56%	2,700	2,700	1,839	(861)	2,390
023-1206-0021-005	Workers Comp Insurance		5,840	1,440	32.73%	4,400	4,400	5,120	720	2,520
023-1206-0021-006	Health Insurance		28,430	10,430	57.94%	18,000	18,000	18,720	720	21,940
023-1206-0021-007	Life Insurance		220	-	0.00%	220	220	223	3	220
023-1206-0021-008	Disability Insurance		2,030	1,040	105.05%	990	990	780	(210)	890
023-1206-0021-009	Dental Insurance		1,620	20	1.25%	1,600	1,600	1,300	(300)	1,960
023-1206-0021-011	Vision Insurance		270	-	0.00%	270	270	223	(47)	210
023-1206-0021-012	Medicare		3,000	(2,800)	-48.28%	5,800	5,800	4,866	(934)	4,190
023-1206-0021-016	PERS Unfunded Liability		20,000	(1,000)	-4.76%	21,000	21,000	20,000	(1,000)	16,310
023-1206-0021-106	Health Insr/ret Emp/rec		8,300	1,400	20.29%	6,900	6,900	10,344	3,444	26,000
Fringe Benefits Total			112,750	670	0.60%	112,080	112,080	107,240	(4,840)	163,590
Office & Computer Supplies										
023-1206-0144-000	Computer Supplies/ R&M		-	-	-	-	-	-	-	-
023-1206-0145-000	Office Supplies		800	250	45.45%	550	550	800	250	930
023-1206-0145-308	Ups/fedex/postage		100	20	25.00%	80	80	70	(10)	80
023-1206-0146-000	Transit Parts & Supplies		11,300	6,190	121.14%	5,110	5,110	8,890	3,780	7,700
023-1206-0146-311	Water/1st Aid/Kitchen Supplies		600	(100)	-14.29%	700	700	630	(70)	610
Office & Computer Supplies Total			12,800	6,360	98.76%	6,440	6,440	10,390	3,950	9,320
HR & Other Admin Expenditures										
023-1206-0131-000	Advertising		28,400	(80)	-0.28%	28,480	28,480	17,000	(11,480)	19,820
023-1206-0138-000	Fingerprinting Costs		-	-	-	-	-	-	-	-
HR & Other Admin Exp Total			28,400	(80)	-0.28%	28,480	28,480	17,000	(11,480)	19,820
Telephone										
023-1206-0194-000	Telephone		1,400	-	0.00%	1,400	1,400	1,200	(200)	1,150
023-1206-0194-360	High-speed Internet Services		620	(180)	-22.50%	800	800	600	(200)	620
Telephone Total			2,020	(180)	-8.18%	2,200	2,200	1,800	(400)	1,770
Contract Services										
023-1206-0147-000	Professional & Contractural		4,100	2,000	95.24%	2,100	2,100	4,150	2,050	4,430
023-1206-0147-301	Contract Services / Audit		-	-	-	-	-	-	-	-
023-1206-0147-314	Contract Serv/Office Machine		700	250	55.56%	450	450	690	240	1,050
023-1206-0147-316	Contract Svr- Medical		400	(580)	-59.18%	980	980	700	(280)	670
023-1206-0147-356	Website/Ojaitrolley		20	-	0.00%	20	20	-	(20)	-
023-1206-0152-000	Contract Vehicle Maintenance		31,000	16,000	106.67%	15,000	15,000	22,800	7,800	22,590
Contract Services Total			36,220	17,670	95.26%	18,550	18,550	28,340	9,790	28,740

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
023-1206-0126-000	Insurance								
023-1206-0126-001	General Liab Insurance	17,000	(2,000)	-10.53%	19,000	19,000	11,400	(7,600)	19,100
	Ceridian Admin Fee	-	-		-	-	-	-	-
	Insurance Total	17,000	(2,000)	-10.53%	19,000	19,000	11,400	(7,600)	19,100
023-1206-0141-000	Other Admin Expenses								
023-1206-0141-000	Training & Education	1,400	200	16.67%	1,200	1,200	700	(500)	1,180
023-1206-0141-321	Professional / Membership Dues	1,000	450	81.82%	550	550	600	50	620
023-1206-0142-000	Clothing Allowance	1,400	150	12.00%	1,250	1,250	1,250	-	1,260
	Other Admin Expenses Total	3,800	800	26.67%	3,000	3,000	2,550	(450)	3,060
023-1206-0151-317	Auto & Transportation Costs								
023-1206-0151-318	Vehicle Parts & Supplies	14,100	(1,900)	-11.88%	16,000	16,000	17,740	1,740	20,400
023-1206-0151-319	Vehicle Oil & Lubricants	1,600	900	128.57%	700	700	1,460	760	1,000
023-1206-0151-319	Tires	4,100	(5,900)	-59.00%	10,000	10,000	4,000	(6,000)	4,780
023-1206-0153-000	Vehicle Fuel	37,000	(3,000)	-7.50%	40,000	40,000	33,640	(6,360)	36,280
023-1206-0155-005	Auto Mileage Reimbursements	500	-	0.00%	500	500	500	-	500
023-1206-0156-000	Vehicle Replacement Assessment	-	-		-	-	-	-	-
	Auto & Trans Costs Total	57,300	(9,900)	-14.73%	67,200	67,200	57,340	(9,860)	62,960
023-1206-0222-000	Grant Expenses								
023-1206-0222-000	ADA Programs	24,000	-	0.00%	24,000	24,000	24,000	-	24,000
023-1206-0222-001	ADA Programs - County	24,000	-	0.00%	24,000	24,000	24,000	-	24,000
023-1206-0300-999	Central 5311 Adm Costs	128,500	(40,800)	-24.10%	169,300	169,300	128,500	(40,800)	128,550
	Grant Expenses Total	176,500	(40,800)	-18.78%	217,300	217,300	176,500	(40,800)	176,550
023-1206-0119-000	Other Expenses								
023-1206-0119-000	Interest Expense	-	(1,200)	-100.00%	1,200	1,200	-	(1,200)	3,890
	Other Expenses Total	-	(1,200)	-100.00%	1,200	1,200	-	(1,200)	3,890
023-1206-0350-000	Depreciation								
023-1206-0350-000	Land Imprvmnt Depr Exp	22,650	-	0.00%	22,650	22,650	22,650	-	22,690
023-1206-0350-001	Equip & Machinery Depr Exp	8,400	(16,700)	-66.53%	25,100	25,100	8,400	(16,700)	8,390
023-1206-0350-002	Vehicle Depreciation Exp	70,000	-	0.00%	70,000	70,000	70,000	-	69,840
023-1206-0350-003	Construction Depreciation Exp	1,000	1,000	100.00%	-	-	-	-	1,090
	Depreciation Expenditures Total	102,050	(15,700)	-13.33%	117,750	117,750	101,050	(16,700)	102,010
023-1206-0828-001	Capital Purchases								
023-1206-0828-001	Trolley Security Gate	-	-		-	-	-	-	-
023-1206-0899-001	Trolley Purchase	-	-		-	-	-	-	-
	Equipment Total	-	-		-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget				Current & Prior Year Information					
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Transfers									
023-1206-0900-024	Trnsf to Transit Veh Equip Fd 24	-	-		-	-	-	-	-
023-1206-0900-031	Trans to Capital projects fund (31)	-	-		-	-	-	-	-
023-1206-0900-033	Trans to Equi Replacement (33) tech	1,320	(10)	-0.75%	1,330	1,330	1,330	-	2,310
023-1206-0900-033	Trans to Equi Replacement (33) veh	1,320	(10)	-0.75%	1,330	1,330	1,330	-	2,310
023-1206-0999-000	Trans to Equi Replacement (33) veh	-	-		-	-	-	-	(73,320)
	Transfer Out To Other Funds Total	2,640	(20)	-0.75%	2,660	2,660	2,660	-	(68,700)
Total Expenses - Fund 23									
		906,480	(14,380)	-1.56%	920,860	920,860	815,133	(79,590)	806,430.00
Revenues over/ (Under) Expenditures									
		\$ (237,780)	\$ (242,320)	-5337.44%	4,540	4,540	\$ (164,073)	\$ (353,930)	\$ (226,240)

Transit Capital Fund

REVENUES									
Use of Money / Property									
Interest Income									
024-9304-1033-000	Interest Income	2,000	2,000	100.00%	-	-	2,000	2,000	2,190
024-9304-1033-001	Interest Income - Prob 1B	-	-		-	-	-	-	-
	Interest Income Total	2,000	2,000	100.00%	-	-	2,000	2,000	2,190
Total Use of Money / Property									
		2,000	2,000	100.00%	-	-	2,000	2,000	2,190
TDA Artic Cap GCTD									
Equipment Replacement									
024-9305-1014-001	1B Transit Fnds /Deferred	25,000	-	0.00%	25,000	25,000	-	(25,000)	-
024-9305-1014-010	TDA Art4 CAP GCTD-Def Rev	-	-		-	-	-	-	-
	Equipment Replacement Total	25,000	-	0.00%	25,000	25,000	-	(25,000)	-
Total Other Revenues									
		25,000	-	0.00%	25,000	25,000	-	(25,000)	-
Transfer Out To Other Funds									
Transfer in/Transit Fund (023)									
024-9307-1045-023	Equipment Replacement- Cap transfer	-	-		-	-	-	-	-
024-9307-1080-000	Transfer Totals	-	-		-	-	-	-	-
Total Other Revenues									
		-	-		-	-	-	-	-
Total Revenues - Fund 24		27,000	2,000	8.00%	25,000	25,000	2,000	(23,000)	2,190

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
EXPENDITURES									
	Transfer Out To Other Funds								
024-1206-0900-023	Transfer to Transit Fund (23)	-	-		-	-	-	-	-
024-1206-0900-031	Trnsf OutTo Capita Proj Fnd 31	25,000	25,000	100.00%	-	-	-	-	-
	Transfer Total	25,000	25,000	100.00%	-	-	-	-	-
	Total Expenditures - Fund 24	25,000	25,000	100.00%	-	-	-	-	-
		\$ 2,000	\$ (23,000)	-92.00%	\$ 25,000	\$ 25,000	\$ 2,000	\$ (23,000)	\$ 2,190
Revenues over/ (Under) Expenditures									

Drainage Fund

Revenues									
	Drainage Fees	-	-						
	Drainage Fees	-	-						
025-9301-1070-000	Drainage Fees Total				-	-	-	-	-
	Total Tax Revenues								
		-	-		-	-	-	-	-
Use of Money / Property									
	Interest Income	-	-						
	Interest Income	-	-						
025-9304-1033-000	Interest Income Total				-	-	500	500	1,570
		-	-		-	-	500	500	1,570
	Total Use of Money / Property								
		-	-		-	-	500	500	1,570
Other Revenues									
	Budgeted Use of Fund Balance	30,950	7,300	30.87%	23,650	23,650	150	(23,500)	-
025-9307-1044-999	Misc Refunds & Receipts Total	30,950	7,300	30.87%	23,650	23,650	150	(23,500)	-
	Total Other Revenues								
		30,950	7,300	30.87%	23,650	23,650	150	(23,500)	-
	Total Revenues - Fund 25								
		30,950	7,300	30.87%	23,650	23,650	650	(23,000)	1,570
EXPENDITURES									
PW - Street Maintenance									
	Indirect OH Costs Allocation	950	300	46.15%	650	650	650	-	5,110
025-1604-0300-999	Indirect OH Costs Allocation	950	300	46.15%	650	650	650	-	5,110
	Indirect OH Costs Allocation Total								

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
025-1604-0900-031	Transfer Out To Other Funds								
	Transfer-Out to FD31 Drain Prg	30,000	7,000	30.43%	23,000	23,000	-	(23,000)	-
	Transfers Total	30,000	7,000	30.43%	23,000	23,000	-	(23,000)	-
PW - Street Maintenance Totals		30,950	7,300	30.87%	23,650	23,650	650	(23,000)	5,110
Total Expenditures - Fund 25		30,950	7,300	30.87%	23,650	23,650	650	(23,000)	5,110
Revenues over/ (Under) Expenditures		\$ -	\$ -		\$ -	\$ -	\$ -	(46,000)	\$ (3,540)

TDA Art 3 (99234) BikePedFund

REVENUES									
Tax Revenues									
Article 3 - Bike/Ped Funds									
026-9301-1094-000	Article 3 - Bike/Ped Funds	1,000	1,000	100.00%	-	-	600	600	204,880
	Article 3 - Bike/Ped-Funds Total	1,000	1,000	100.00%	-	-	600	600	204,880
Total Tax Revenues									
		1,000	1,000	100.00%	-	-	600	600	204,880
Use of Money / Property									
Misc Receipts & Refunds									
026-9304-1033-000	Interest Income	1,000	1,000	100.00%	-	-	900	900	1,710
	Misc Receipts & Refunds Total	1,000	1,000	100.00%	-	-	900	900	1,710
Use of Money / Property									
Budgeted Use of Fund Balance									
026-9307-1044-999	Budgeted Use of Fund Balance	3,000	(157,550)	-98.13%	160,550	160,550	159,580	(970)	-
	Total	3,000	(157,550)	-98.13%	160,550	160,550	159,580	(970)	-
Total Use of Money / Property									
		4,000	(156,550)	-97.51%	160,550	160,550	160,480	(70)	1,710
Total Revenues - Fund 26									
		5,000	(155,550)	-96.89%	160,550	160,550	161,080	530	206,590

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number		Description	Proposed Budget			Current & Prior Year Information				
			FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
EXPENDITURES										
PW - Street Maintenance										
026-1604-0900-031	Transfer Out To Other Funds									
		5,000	(155,550)	-96.89%	160,550	160,550	161,480	930	44,260	
	Transfer Out To Other Funds Total									
		5,000	(155,550)	-96.89%	160,550	160,550	161,480	930	44,260	
PW - Street Maintenance Totals										
		5,000	(155,550)	-96.89%	160,550	160,550	161,480	930	44,260	
Total Expenditures - Fund 26										
		5,000	(155,550)	-96.89%	160,550	160,550	161,480	930	44,260	
Revenues over/ (Under) Expenditures										
		\$ -	\$ -		\$ -	\$ -	(400)	\$ 1,460	\$ 162,330	
TDA Art 8 (99400 A)ST& RD Fund										
REVENUES										
Use of Money / Property										
027-9304-1033-000	Interest Income									
		-	-		-	-	-	-	-	
	Use of Money / Property Total									
		-	-		-	-	-	-	-	
Total Use of Money / Property										
		-	-		-	-	-	-	-	
Total Revenues - Fund 27										
		-	-		-	-	-	-	-	
EXPENDITURES										
PW - Street Maintenance										
027-1604-0900-010	Transfer Out To Other Funds									
		-	-		-	-	-	-	-	
	Transf-out-general Fund(10)									
		-	-		-	-	-	-	-	
Transfer Totals										
		-	-		-	-	-	-	-	
Total Expenditures - Fund 27										
		-	-		-	-	-	-	-	
Revenues over/ (Under) Expenditures										
		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Capital & Special Proj Fund									
REVENUES									
	Transfer in From Other Funds								
031-9000-0900-010	Transfer in from Fund10/Pirie fund Def Rev		-					-	
031-9000-0900-010	Transfer in from Fund10/Rec		-					-	
031-9000-0900-010	Transfer in from Fund10/AB939 def rev	85,700	(30,210)	-26.06%	115,910	115,910	-	115,910	295,170
031-9000-0900-010	Transfer in from Fund10/		-					-	
031-9307-1045-010	Transfer-in/Gen Fund (10)	-	-		-	-	-	-	-
031-9000-0900-011	Transfer in from Fund11	-	-		-	-	-	-	18,349
031-9000-0900-022	Transfer in from Fund22	283,000	163,000	135.83%	120,000	120,000	-	120,000	699,000
031-9000-0900-023	Transfer in from Fund23	-	-		-	-	-	-	-
031-9000-0900-024	Transfer-in frm Trans Equip FD 24	25,000	25,000	100.00%	-	-	-	-	70,907
031-9000-0900-025	Transfer-in frm Drainage FD 25	30,000	7,000	30.43%	23,000	23,000	-	23,000	-
031-9000-0900-026	Transfer-in frm TDA Art 3 FD 26	5,000	(155,550)	-96.89%	160,550	160,550	161,480	(930)	44,260
031-9000-0900-033	Transfer in from Equip fund Fund 33	-	-		-	-	-	-	-
031-9000-0900-052	Transfer-in from PlazaMaint F52	9,000	9,000	100.00%	-	-	-	-	-
031-9000-0900-070	Transfer-in frm PlazaMaint F70	-	-		-	-	-	-	-
	Transfer In From Other Funds Total	437,700	18,240	4.35%	419,460	419,460	161,480	257,980	1,127,686
	Total Transfer-in from Other Funds	437,700	18,240	4.35%	419,460	419,460	161,480	257,980	1,127,686
Tax Revenues									
	Transient Occupancy Tax								
031-9000-0900-012	Transfer-in Measure C (Fd 012)	1,045,920	(243,580)	-18.89%	1,289,500	1,289,500	300,000	989,500	-
031-9301-1027-000	Transient Occupancy Tax	-	(366,390)	-100.00%	366,390	366,390	366,390	-	553,090
031-9301-1027-001	Transient Occupancy Tax		-					-	
	Transient Occupancy Tax Total	1,045,920	(609,970)	-36.84%	1,655,890	1,655,890	666,390	989,500	553,090
	Total Tax Revenues	1,045,920	(609,970)	-36.84%	1,655,890	1,655,890	666,390	989,500	553,090

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Use of Money / Property									
031-9304-1033-000	Interest Income	900	900	100.00%	-	-	-	-	906
	Interest Income Total	900	900	100.00%	-	-	-	-	906
Total Use of Money / Property									
		900	900	100.00%	-	-	-	-	906
Revenue From Other Agencies									
031-9305-1012-001	STP/Road Overlay & Rcnstrctn	-	-		-	-	-	-	-
031-9305-1012-002	STP/Fullton St Extension	-	-		-	-	-	-	-
031-9305-1012-005	CMAQ/BikeTrail@FoxCanyon	-	-		-	-	500	(500)	440
031-9305-1012-006	CMAQ Ped Xings	-	-		-	-	-	-	-
031-9305-1012-007	CMAQ Trolley Stops	25,000	25,000	100.00%	-	-	-	-	-
031-9305-1012-020	ATP Grant- Ojai/Maricopa	862,150	(11,750)	-1.34%	873,900	873,900	57,570	816,330	230,300
031-9305-1014-000	Prop1B/PTMISEA	-	-		-	-	-	-	-
031-9305-1014-001	Prop1/CDFW(Fish&Wildlife)	466,000	36,000	8.37%	430,000	430,000	280,850	149,150	-
031-9305-1109-000	CATransAssist Grant	-	-		-	-	-	-	-
031-9305-1109-100	Misc State Grant (Prop 68)	177,950	(22,050)	-11.03%	200,000	200,000	-	200,000	-
031-9305-1108-010	CDBG Grant/Sarzotti PicnicArea	-	-		-	-	-	-	-
Revenue from Other Agency Totals									
		1,531,100	27,200	1.81%	1,503,900	1,503,900	338,920	1,164,980	230,740
Total Revenue From Other Agencies									
		1,531,100	27,200	1.81%	1,503,900	1,503,900	338,920	1,164,980	230,740
Other Revenues									
Misc Refunds & Receipts									
031-9307-1044-001	Dntn/OCA/SarzottiPicnicArea	127,500	(33,000)	-20.56%	160,500	160,500	40,990	119,510	-
031-9307-1044-002	Dntn/LibbeyPlygrndEquip	-	-		-	-	-	-	-
031-9307-1044-003	Dntn/OCA/LibbeyRstrmsRmde	-	-		-	-	-	-	-
031-9307-1044-008	Dntn/OCA/SZPFld Light Poles	-	-		-	-	-	-	-
031-9307-1044-013	Sk8 Park Donations	-	-		-	-	-	-	-
031-9307-1044-014	CalRecycle RAC Grant	-	-		-	-	-	-	-
031-9307-1044-015	CalRecycle BEV Grant	-	-		-	-	-	-	-
031-9307-1044-020	Project Cost Reimb. frm public	-	-		-	-	-	-	-
031-9307-1044-100	Skate Ojai/Park Donations (OCA)	-	-		-	-	-	-	-
031-9307-1044-990	Budgeted Use of FB-Rec Surplus	-	-		-	-	-	-	-
031-9307-1044-990	Budgeted Use of FB-Set up Veh Fund 33	-	-		-	-	-	-	-
1044	Misc Refunds & Receipts Total	127,500	(33,000)	-20.56%	160,500	160,500	40,990	119,510	-
Total Other Revenues									
		127,500	(33,000)	-20.56%	160,500	160,500	40,990	119,510	-
Total Revenue - Fund 31									
		3,143,120	(596,630)	-15.95%	3,739,750	3,739,750	1,207,780	2,531,970	1,912,422

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
031-1110-0147-000	Contract Services/General*	80,000	80,000	100.00%	-	-	-	-	8,400
* Fiber Optic	Non-Department Project Total	80,000	80,000		-	-	-	-	8,400
	Transportation Fund								
031-1206-0801-002	Bus Shelter Project								
031-1206-0801-004	Trolley Radio & Antennae	-	-		-	-	-	-	-
031-1206-0801-004	Trolley Stop Shelters	27,870	2,870	11.48%	25,000	25,000	-	25,000	-
031-1206-0801-005	Trolley Wash pad & Sound Wall	-	-		-	-	-	-	73,320
031-1206-0801-006	Trolley Safety Equipment		-						
	Bus Shelter Project Total	27,870	2,870	11.48%	25,000	25,000	-	25,000	73,320
	Transportation Fund Totals	27,870	2,870	11.48%	25,000	25,000	-	25,000	73,320
	Public Works Department								
031-1601-0801-402	Bus Shelter Project	-	-		-	-	-	-	-
	Matillija/Aliso(FarmersMkt-No)	-	-		-	-	-	-	-
	Bus Shelter Project								
	Public Works Department	-	-		-	-	-	-	-
		-							
	PW - Parks & Landscaping								
031-1602-0801-303	Bus Shelter Project								
	Plaza (S. of Matillija)	-	-		-	-	-	-	-
031-1602-0801-401	Matillija/Aliso(FarmersMkt-So)	-	-		-	-	-	-	-
	Bus Shelter Project	-	-		-	-	-	-	-
	Misc Park Projects								

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
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	-	-	-	-	-	-	-	-
031-1602-0802-105	Field #1 Light Poles	-	(91,000)	-100.00%	91,000	91,000	79,920	11,080	7,920
031-1602-0802-107	OutdoorBsktblCr(RecFD)	372,500	45,000	13.74%	327,500	327,500	-	327,500	20,680
031-1062-0802-	Sarzotti New Playground	-	-	-	-	-	-	-	-
031-1062-0802-	Sarzotti Ball fields Renovation	-	-	-	-	-	-	-	-
031-1602-0802-110	Skate Park Repairs/Rec Fund	10,000	10,000	100.00%	-	-	-	-	-
031-1602-0802-111	Libbey Park Bike Park	-	-	-	-	-	-	-	-
031-1602-0802-204	Boyd Center Roof	6,000	6,000	100.00%	-	-	-	-	-
031-1602-0802-209	Boyd Center - Misc	-	-	-	-	-	-	-	-
031-1602-0802-301	Picnic Table & Trash Recycle	-	-	-	-	-	-	-	-
031-1602-0802-302	Libbey Park/Ftnn Area Harzard	-	(85,000)	-100.00%	85,000	85,000	25,000	60,000	-
031-1602-0802-321	Libbey Park Sewer Line Pump System	-	(5,000)	-100.00%	5,000	5,000	-	5,000	-
031-1602-0802-310	Libbey Park/New Playground Eq	-	-	-	-	-	-	-	-
031-1602-0802-315	Libbey Park / Plygmd Shade	-	(22,000)	-100.00%	22,000	22,000	-	22,000	18,350
031-1602-0802-320	Libbey Park/Restrooms Remodel	-	-	-	-	-	-	-	-
031-1602-0802-500	Daly Park (Sign/table/trash)	-	-	-	-	-	-	-	-
031-1602-0802-600	Middle Stewart Canyon Creek Restoration Proj	508,000	2,000	0.40%	506,000	506,000	356,300	149,700	-
031-1602-0802-610	Wildfire Prevention, Fuel Reduction	-	-	-	-	-	-	-	-
PW - Parks & Landscaping Total		896,500	(140,000)	-13.51%	1,036,500	1,036,500	461,220	575,280	46,950
PW - Parks & Landscaping Totals									
		896,500	(140,000)	-13.51%	1,036,500	1,036,500	461,220	575,280	46,950
PW - General Maintenance									
Bus Shelter Project									
031-1603-0801-169	Signal St Leased Lot (Adjacent	-	-	-	-	-	-	-	-
031-1603-0801-170	Electric Main Gate & Fencing	-	-	-	-	-	-	-	-
Bus Shelter Project Total		-	-	-	-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

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General Maintenance Projects									
031-1603-0816-150	City Hall Roof Repair	9,000	(5,000)	-35.71%	14,000	14,000	7,500	6,500	-
031-1603-0816-152	PW Lower Yard Equip Roof	-	-		-	-	-	-	-
031-1603-0816	Paint/Hazardous waste storage		-						
031-1603-0816	Equipment-Replace AC PW Office		-						
031-1603-0816-162	MuseumRepair/RepaintExtrirTrim	-	-		-	-	-	-	-
031-1603-0816-164	Chapel Roof	-	-		-	-	-	-	-
031-1603-0816-165	City Hall Trim Repair	-	-		-	-	-	-	-
031-1603-0816-166	Museum Gate	-	-		-	-	-	-	-
031-1603-0816-167	City Hall Parking Lot	-	-		-	-	-	-	-
031-1603-0816	Truck Parking Roofing		-						
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	-	-		-	-	6,590	(6,590)	-
031-1603-0816-174	Trolley Washdown pad	-	-		-	-	-	-	-
031-1603-0816-178	City Council Chambers	-	-		-	-	-	-	-
031-1603-0816-179	City Hall Arbor Repair	-	(38,000)	-100.00%	38,000	38,000	-	38,000	-
031-1603-0816-180	Tennis/Pball Sound Study	14,000	(13,000)	-48.15%	27,000	27,000	20,000	7,000	-
031-1603-0816-300	Cemetery Master Plan	-	-		-	-	-	-	-
General Maintenance Projects Total		23,000	(56,000)	-70.89%	79,000	79,000	34,090	44,910	-
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	9,000	9,000	100.00%	-	-	-	-	-
031-1603-0823-000	Parking Lot Repair	-	(59,000)	-100.00%	59,000	59,000	-	59,000	-
Parking Lot Repair Total		9,000	(50,000)	-84.75%	59,000	59,000	-	59,000	-
PW - General Maintenance Totals		32,000	(106,000)	-76.81%	138,000	138,000	34,090	103,910	-

City of Ojai
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PW - Street Maintenance									
Misc Special Project									
031-1604-0804-101	Sgnl/Grnd/Smmr/Intrscn/Sdwk	-	-		-	-	-	-	-
031-1604-0805-002	Pavement Mgmt System	-	-		-	-	-	-	-
031-1604-0805-005	ADA Implementation Plan	-	-		-	-	-	-	-
031-1604-0805-100	Mat/Aliso Xing/Ojai Ave.Study	-	-		-	-	-	-	-
031-1604-0805-101	Bike Trail Xing Rework	-	-		-	-	2,000	(2,000)	1,850
031-1064-0805-102	Bike Trail Signage (St Xings)	-	-		-	-	-	-	-
031-1604-0805-103	Bike Trail Slurry (Fox-Bryant)	-	-		-	-	-	-	-
031-1604-0805-105	PdXngRpFish/Nrdf/Cnd/Vntra	-	-		-	-	-	-	-
031-1604-0805-106	Whispering Oaks Xing	-	-		-	-	-	-	-
031-1604-0805-107	Maricopa HWY Ped Xings RRFBs	-	-		-	-	-	-	58,250
031-1604-0805-310	CmplStimplmntPlan(w/bike/ped)	-	-		-	-	-	-	-
031-1604-0805-315	Portable Speed Radar Sign	28,000	19,500	229.41%	8,500	8,500	4,690	3,810	-
031-1604-0805-316	Parking Signage	-	-		-	-	-	-	-
031-1604-0805-317	Sidewalk Infill	35,000	35,000	100.00%	-	-	-	-	-
031-1604-0805-400	Grand Ave Bike Lane	10,000	-	0.00%	10,000	10,000	-	10,000	-
031-1604-0805-401	CurbExt&Light@ElPaseo@Ojai	-	-		-	-	-	-	-
031-1604-0805-402	Bike Trail Bridge@FoxCynBrnc	-	(29,550)	-100.00%	29,550	29,550	500	29,050	440
031-1604-0805-403	Grand Ave Sidewalk Project	-	-		-	-	-	-	-
Misc Special Project Total		73,000	24,950	51.93%	48,050	48,050	7,190	40,860	60,540
Drainage Project									
Drainage Study Update									
031-1604-0814-001	Topt Map w/ LIDAR	-	-		-	-	-	-	-
031-1604-0814-002	Large Drain Safety Improvement	-	-		-	-	-	-	-
031-1604-0814-003	Re-Line Arcade 54" CMP	30,000	30,000	100.00%	-	-	-	-	-
031-1604-0814-004	Re-Line Signal St 30" CMP	-	-		-	-	-	-	-
031-1604-0814-005	Concrete Floor End of 54" ACMP	-	-		-	-	-	-	-
031-1604-0814-006	Video Inspection CMP/RCP Drain	-	(8,000)	-100.00%	8,000	8,000	-	8,000	-
031-1604-0814-007	Drainage-Signal St CB @ TopaSt	-	-		-	-	-	-	-
031-1604-0814-102	Bryan St - CB at Ditch	-	-		-	-	-	-	-
031-1604-0814-104	PdXngE.EndArcade/CB toDrain	-	-		-	-	-	-	-
031-1604-0814-105	Drainage Project Total	30,000	22,000	275.00%	8,000	8,000	-	8,000	-

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031-1604-0817-001	STP / Street Overlay Project	-	-	-	-	-	-	-
031-1604-0817-002	Martindale Ave Resurface	-	-	-	-	-	-	-
031-1604-0817-003	Goldenwest Resurface	-	-	-	-	-	-	-
031-1604-0817-004	Descanso Ave Resurface	-	-	-	-	-	-	-
031-1604-0817-004	Matilija St (Foothill-Signal)	-	-	-	-	-	-	-
031-1604-0817-006	CalRecycle Rubber AC	-	-	-	-	-	-	-
031-1604-0817-008	Road Overlays	905,700	(114,300)	-11.21%	1,020,000	1,020,000	-	1,540,720
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	905,700	(114,300)	-11.21%	1,020,000	1,020,000	-	1,540,720
031-1604-0818-805	Residential St Overlay	-	-	-	-	-	-	-
	Signal CB @ Topa	-	-	-	-	-	-	-
	Totals							
031-1604-0821-000	ATP Grant Projects	45,000	43,000	2150.00%	2,000	2,000	2,000	390
031-1604-0821-001	ATP-Programming Consultant	712,150	578,150	431.46%	134,000	134,000	112,550	42,720
031-1604-0821-002	ATP - Prelim Dsgn & Outr-Grant	105,000	(386,770)	-78.65%	491,770	491,770	105,000	230,260
031-1604-0821-003	ATP- Construction	-	(350,000)	-100.00%	350,000	350,000	-	-
821	ATP Grant Projects Total	862,150	(115,620)	-11.82%	977,770	977,770	219,550	273,370
031-1604-0833-200	Arcade Plaza Drain	30,000	15,000	100.00%	15,000	15,000	-	-
031-1604-0833-210	Trash Excluders	-	-	-	-	-	-	-
031-1604-0833-901	Trip / Hazard Removal	-	-	-	-	-	-	-
	Foothill at Euc Grate Improv't	-	-	-	-	-	-	-
	Arcade Plaza Drain Total	30,000	15,000	100.00%	15,000	15,000	-	-
031-1601-0805-100	Capital Projects	180,000	180,000	100.00%	-	-	-	-
031-1604-0898-001	Solar Panel - City Hall	-	-	-	-	-	-	-
	601 Pearl St/Purch/BryantSTMF	-	-	-	-	-	-	-
	Totals	180,000	180,000	100.00%	-	-	-	-
031-1104-0119-000	Other Expenses	900	900	100.00%	-	-	40	1,090
	Interest Expense	900	900	100.00%	-	-	(40)	1,090
	Other Expenses Total				-	-	(40)	
031-1104-0900-010	Transfers Out	-	-	-	-	-	-	-
031-1604-0900-033	Transfer to Gen Fund 010	-	-	-	-	-	-	-
	Transfer out to Fund 033	-	-	-	-	-	-	-
	Transfer Out Total	-	-	-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
	PW - Street Maintenance Totals	2,081,750	12,930	0.62%	2,068,820	2,068,820	226,780	1,842,040	1,875,720
	Capital Asset	-	-		-	-	-	-	-
031-1110-0899-100	Land Purchase	-	-		-	-	-	-	-
	Capital Asset Total	-	-		-	-	-	-	-
	Total Expenditures - Fund 31	3,118,120	(150,200)	-4.60%	3,268,320	3,268,320	722,090	2,546,230	2,004,390
	Revenues over/ (Under) Expenditures	\$ 25,000	\$ (446,430)	-94.70%	\$ 471,430	\$ 471,430	\$ 485,690	\$ 5,078,200	\$ (91,968)
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	-	-		-	-	-	-	140
032-9304-1033-000	Interest Income	-	-		-	-	-	-	140
	Interest Income Total	-	-		-	-	-	-	140
	Total Use of Money / Property	-	-		-	-	-	-	140
	Total Revenues - Fund 32	-	-		-	-	-	-	140
	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	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	140

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Proposed Budget		Current & Prior Year Information							
Account Number	Description	FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Equipment Replacement Fund									
REVENUES									
Transfer in From Other Funds									
033-9000-0900-010	Transfer from 010 (PEG)	20,000	20,000	100.00%	-	-	-	-	-
033-9000-0900-031	Transfer from 031	-	-		-	-	-	-	-
	Transfer in From Other Funds Total	20,000	20,000	100.00%	-	-	-	-	-
	Total Transfer in From Other Funds	20,000	20,000	100.00%	-	-	-	-	-
Transfer in From Other Funds									
Transfer Out To Other Funds									
033-9001-0900-010	Vehicle Repl Transfer Fnd 10	-	-		-	-	-	-	65,900
033-9001-0900-012	Vehicle Repl Transfer Fnd 12	125,000	125,000	100.00%	-	-	-	-	-
033-9001-0900-023	Vehicle Repl Transfer Fnd 23	2,640	-	0.00%	2,640	2,640	2,640	-	2,640
	Transfer Out To Other Funds Total	127,640	125,000	4734.85%	2,640	2,640	2,640	-	68,540
	Transfer in From Other Funds-Veh	127,640	125,000	4734.85%	2,640	2,640	2,640	-	68,540
Equip & IT Reserve Transfr									
033-9002-0900-010	Transfer from Fund 010 (tech Fund)	77,200	57,190	285.81%	20,010	20,010	20,010	-	38,020
033-9002-0900-011	Transfer from 011 (tech Fund)	-	-		-	-	-	-	-
033-9002-0900-012	Transfer from 012	-	-		-	-	-	-	-
033-9002-0900-023	Transfer from 023 (tech Fund)	-	-		-	-	-	-	1,980
	Transfer from Other Funds Total	77,200	57,190	285.81%	20,010	20,010	20,010	-	40,000
	Total Equip & IT Reserve Transfr	77,200	57,190	285.81%	20,010	20,010	20,010	-	40,000
Use of Money / Property									
033-9304-1033-000	Interest Income	2,500	2,460	6150.00%	40	40	3,000	(2,960)	10,240
033-9307-1044-000	Proceeds from Sale of Assets	-	-		-	-	-	-	40
033-9307-1044-999	Budgetd Use of Fund Balance	-	-		-	-	-	-	-
	Total Use of Money/Property Total	2,500	2,460	6150.00%	40	40	3,000	(2,960)	10,280
	Totals Use of Money / Property	2,500	2,460	62	40	40	3,000	(2,960)	10,280
Revenue From Other Agencies									
State Grants									
033-9305-1012-100	Misc Grant Revenues	440,000	440,000	100.00%	-	-	20,000	(20,000)	30,000
	State Grants Total	440,000	440,000	100.00%	-	-	20,000	(20,000)	30,000
	Revenue From Other Agencies	440,000	440,000	100.00%	-	-	20,000	(20,000)	30,000

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Total Revenues - Fund 33		667,340	644,650	2841.12%	22,690	22,690	45,650	(22,960)	148,820
EXPENDITURES									
City Council Department									
033-1101-0899-200	Equipment	-	-		-	-	-	-	-
	Tools & Equipment	-	-		-	-	-	-	-
	Equipment Total	-	-		-	-	-	-	-
City Council Department Totals									
City Manager Department									
Equipment Replacement Fund									
City Manager Department									
1102 0899 033-1102-0899-201	Equipment	900	-	0.00%	900	900	-	900	-
	Equipment	900	-	0.00%	900	900	-	900	-
	Equipment	900	-	0.00%	900	900	-	900	-
City Manager Department									
Finance Department									
Equipment									
033-1104-0899-200 033-1104-0899-201 033-1104-0899-300	Software implementation	-	(8,000)	-100.00%	8,000	8,000	-	8,000	-
	Equipment	1,000	100	11.11%	900	900	-	900	-
	Finance Dept Vehicle	-	-		-	-	-	-	-
Equipment		1,000	(7,900)	-88.76%	8,900	8,900	-	8,900	-
Finance Department		1,000	(7,900)	-88.76%	8,900	8,900	-	8,900	-
City Clerk/Records Manager									
1107 033-1107-0899-201	Equipment	-	-		-	-	-	-	-
	City Clerk/Records Manager	-	-		-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Nondepartmental Department									
	Equipment								
033-1110-0899-200	Equipment City Wide	97,200	45,000	86.21%	52,200	52,200	6,000	46,200	7,900
033-1110-0899-201	Equipment	1,200	(7,780)	-86.64%	8,980	8,980	8,090	890	-
033-1110-0147-301	IT Security Assessments/Audits	18,200	(36,800)	-66.91%	55,000	55,000	16,370	38,630	-
	Equipment	116,600	420	0.36%	116,180	116,180	30,460	85,720	7,900
	Nondepartmental Department	116,600	420	0.36%	116,180	116,180	30,460	85,720	7,900
Planning Department									
	Equipment								
033-1401-0899-200	Software implementation	-	-		-	-	-	-	260
033-1401-0899-201	Equipment	900	(900)	-50.00%	1,800	1,800	-	1,800	-
	Equipment Total	900	(900)	-50.00%	1,800	1,800	-	1,800	260
	Planning Department Totals	900	(900)	-50.00%	1,800	1,800	-	1,800	260
Recreation Programs									
	Equipment								
033-1503-0899-201	Equipment - Recreation programs	-	(1,800)	-100.00%	1,800	1,800	-	1,800	-
033-1503-0899-300	Rec Dept Van	-	-		-	-	-	-	-
	Equipment	-	(1,800)	-100.00%	1,800	1,800	-	1,800	-
	Recreation Programs	-	(1,800)	-100.00%	1,800	1,800	-	1,800	-
Public Works									
	Equipment								
033-1601-0899-100	Vehicle purchases	575,000	515,200	861.54%	59,800	59,800	-	59,800	2,610
033-1601-0899-110	Generators & AC	-	-		-	-	-	-	-
033-1601-0899-121	Electric Vehicle Charging Stat	-	-		-	-	1,770	(1,770)	-
033-1601-0899-210	Landscapint & Yard Equip (Electric Tools)	-	-		-	-	8,090	(8,090)	3,300
033-1601-0899-300	Public Works vehicles	-	-		-	-	-	-	-
	Totals	575,000	515,200	861.54%	59,800	59,800	9,860	49,940	5,910
	Public Works								
033-1604-0899-200	Streets Equipment	-	-		-	-	-	-	39,900
	Street Maintenance Equipment	-	-	-	-	-	-	-	39,900

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Public Works Totals									
		575,000	515,200	861.54%	59,800	59,800	9,860	49,940	45,810
PW - IT									
Equipment									
033-1801-0899-300	IT Vehicle	-	-		-	-	-	-	-
033-1801-0899-301	IT Servers & Hardware	-	(8,000)	-100.00%	8,000	8,000	3,350	4,650	2,650
033-1801-0899-302	IT PW Computers	-	(1,800)	-100.00%	1,800	1,800	-	1,800	7,830
033-1801-0899-303	IT Network & Server Room	15,000	-	0.00%	15,000	15,000	-	15,000	4,150
	Equipment Total	15,000	(9,800)	-39.52%	24,800	24,800	3,350	21,450	14,630
PW - IT Totals									
		15,000	(9,800)	-39.52%	24,800	24,800	3,350	21,450	14,630
Computer Supplies R&M									
City-Wide Software R&M/Update									
033-1801-0144-000	Computer Supplies R&M Total	-	-		-	-	-	-	(970)
		-	-		-	-	-	-	(970)
Total Expenditures - Fund 33									
		709,400	495,220	231.22%	214,180	214,180	43,670	170,510	67,630
	Revenues over/ (Under) Expenditures	\$ (42,060)	149,430	-78.04%	\$ (191,490)	\$ (191,490)	\$ 1,980	\$ 147,550	\$ 81,190

Street Lighting Fund

Revenues									
Use of Money / Property									
Interest Income									
050-9304-1033-000		-	-		-	-	-	-	3,850
050-9307-1044-999		-	-		-	-	-	-	-
	Budgeted Use of Funds	-	-		-	-	-	-	3,850
	Use of Money / Property Total	-	-		-	-	-	-	3,850
	Total Use of Money / Property	-	-		-	-	-	-	3,850
Other Revenues									
Misc Refunds & Receipts									
050-9307-1044-999		-	-		-	-	-	-	-
	Budgeted Use of Fund Balance	-	-		-	-	-	-	-
	Totals	-	-		-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
	Transfer-in from Other Funds								
050-9307-1045-010	Transfer-in/GF Assessment(10)	1,400	(6,400)	-82.05%	7,800	7,800	7,800	-	1,460
050-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	5,430	5,430	100.00%	-	-	-	-	6,350
	Transfer In From Other Funds Total	6,830	(970)	-12.44%	7,800	7,800	7,800	-	7,810
	Total Other Revenues	6,830	(970)	-12.44%	7,800	7,800	7,800	-	7,810
	Special Assessment								
1077	Street Lighting Assessment								
050-9308-1077-000	Street Lighting Assessment	47,600	200	0.42%	47,400	47,400	51,340	(3,940)	46,700
050-9308-1077-107	Admin Cost / Ventura County	1,100	-	0.00%	1,100	1,100	(240)	1,340	(1,160)
050-9308-1077-201	Street Lighting - Interest App	100	-	0.00%	100	100	-	100	75
050-9308-1077-411	Overlay District (3) Assessmen	45,700	(1,400)	-2.97%	47,100	47,100	49,590	(2,490)	45,580
	Street Lighting Assessment Total	94,500	(1,200)	-1.25%	95,700	95,700	100,690	(4,990)	91,195
	Total Special Assessment	94,500	(1,200)	-1.25%	95,700	95,700	100,690	(4,990)	91,195
	Total Revenues - Fund 50	101,330	(2,170)	-2.10%	103,500	103,500	108,490	(4,990)	102,855
	EXPENDITURES								
	PW - General Maintenance								
050-1603-0162-000	Street Lighting Electricity	-	-		-	-	-	-	-
	Street Lighting Electricity	-	-		-	-	-	-	-
	Street Lighting Electricity Total	-	-		-	-	-	-	-
	PW - General Maintenance Totals	-	-		-	-	-	-	-
	PW - Street Maintenance								
050-1604-0011-000	Salaries - Regular	-	-		-	-	-	-	-
	Salaries - Regular	-	-		-	-	-	-	-
	Salaries - Regular Total	-	-		-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
	Fringe Benefits								
050-1604-0021-001	Pers/retirement	-	-		-	-	-	-	-
050-1604-0021-002	Social Security	-	-		-	-	-	-	-
050-1604-0021-003	Icma	-	-		-	-	-	-	-
050-1604-0021-005	Workers Comp Insurance	-	-		-	-	-	-	-
050-1604-0021-006	Health Insurance	-	-		-	-	-	-	-
050-1604-0021-007	Life Insurance	-	-		-	-	-	-	-
050-1604-0021-008	Disability Insurance	-	-		-	-	-	-	-
050-1604-0021-009	Dental Insurance	-	-		-	-	-	-	-
050-1604-0021-011	Vision Insurance	-	-		-	-	-	-	-
050-1604-0021-012	Medicare	-	-		-	-	-	-	-
050-1604-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
	Fringe Benefits Total	-	-		-	-	-	-	-
	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	58,240	5,760	77,270
	Street Lighting Electricity Total	64,000	-	0.00%	64,000	64,000	58,240	5,760	77,270
	Indirect OH Costs Allocation								
050-1604-0300-999	Indirect OH Costs Allocation	16,400	5,300	47.75%	11,100	11,100	9,710	1,390	11,100
	Indirect OH Costs Allocation Total	16,400	5,300	47.75%	11,100	11,100	9,710	1,390	11,100
	PW - Street Maintenance Totals	80,400	5,300	7.06%	75,100	75,100	67,950	7,150	88,370
	Total Expenditures - Fund 50	80,400	5,300	7.06%	75,100	75,100	67,950	7,150	88,370
	Revenues over/ (Under) Expenditures	\$ 20,930	\$ (7,470)	-26.30%	\$ 28,400	\$ 28,400	\$ 40,540	\$ (12,140)	\$ 14,485

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget		Current & Prior Year Information					
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Library Special Tax Fund									
REVENUES									
Use of Money / Property									
051-9304-1033-000	Interest Income								
	Interest Income	500	500	100.00%	-	-	410	(410)	1,170
	Interest Income Total	500	500	100.00%	-	-	410	(410)	1,170
Total Use of Money / Property									
		500	500	100.00%	-	-	410	(410)	1,170
Misc Revenues & Reimbursements									
Misc Revenues & Reimbursements									
051-9307-1045-010	Transfer-in/Gen Fund (10)	5,250	(750)	-12.50%	6,000	6,000	5,250	750	-
051-9307-1044-999	Budgeted use of Fund Balance	-	-		-	-	-	-	-
	Misc Reve & Reimb Total	5,250	(750)	-12.50%	6,000	6,000	5,250	750	-
Total Misc Revenues & Reimbursements									
		5,250	(750)	-12.50%	6,000	6,000	5,250	750	-
Special Assessment									
Library Special Tax									
051-9308-1075-000	Library Special Tax	115,000	2,200	1.95%	112,800	112,800	110,980	1,820	111,940
051-9308-1075-107	Admin Cost / Ventura County	(900)	(1,700)	-212.50%	800	800	(890)	1,690	(890)
051-9308-1075-201	Library Tax - Interest Appt	40	(60)	-60.00%	100	100	30	70	100
	Library Special Tax Total	114,140	440	0.39%	113,700	113,700	110,120	3,580	111,150
Total Special Assessment									
		114,140	440	0.39%	113,700	113,700	110,120	3,580	111,150
Total Revenues - Fund 51									
		119,890	190	0.16%	119,700	119,700	115,780	3,920	112,320
EXPENDITURES									
Library Special Tax Fund									
Library Services									
051-1203-0210-000	Library Services	106,000	-	0.00%	106,000	106,000	106,000	-	106,000
051-1203-0300-999	Indirect OH Costs Allocation	3,900	3,900	100.00%	-	-	-	-	3,900
	Library Services Total	109,900	3,900	3.68%	106,000	106,000	106,000	-	109,900
Total Expenditures - Fund 51									
		109,900	3,900	3.68%	106,000	106,000	106,000	-	109,900
Revenues over/ (Under) Expenditures									
		\$ 9,990	\$ (3,710)	-27.08%	\$ 13,700	\$ 13,700	\$ 9,780	\$ 3,920	\$ 2,420

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
REVENUES									
Use of Money / Property									
052-9304-1033-101	Interest Income								
	Farmer's Market Rental	2,600	-	0.00%	2,600	2,600	-	2,600	3,150
	Interest Income Total	2,600	-	0.00%	2,600	2,600	-	2,600	3,150
Total Use of Money / Property									
		2,600	-	0.00%	2,600	2,600	-	2,600	3,150
Other Revenues									
Transfer-in from Other Funds									
052-9307-1045-010	Transfer-in/GF/Assessment (10)	29,380	(5,620)	-16.06%	35,000	35,000	35,000	-	67,470
052-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	17,000	(1,000)	-5.56%	18,000	18,000	15,750	2,250	(17,000)
	Transfer in From Other Funds Total	46,380	(6,620)	-12.49%	53,000	53,000	50,750	2,250	50,470
Total Other Revenues									
		46,380	(6,620)	-12.49%	53,000	53,000	50,750	2,250	50,470
Special Assessment									
Plaza Maintenance Assessment									
052-9308-1078-000	Plaza Maintenance Assessment	144,400	(400)	-0.28%	144,800	144,800	144,800	-	135,620
052-9308-1078-107	Admin Cost / Ventura County	(370)	(740)	-200.00%	370	370	(410)	780	(340)
052-9308-1078-201	Plaza Maint - Interest Appt	100	(20)	-16.67%	120	120	-	120	120
	Plaza Maintenance Assessment Total	144,130	(1,160)	-0.80%	145,290	145,290	144,390	900	135,400
Total Special Assessment									
		144,130	(1,160)	-0.80%	145,290	145,290	144,390	900	135,400
Total Revenues - Fund 52									
		193,110	(7,780)	-3.87%	200,890	200,890	195,140	5,750	189,020
EXPENDITURES									
Plaza Maintenance									
Salaries - Regular									
052-1606-0011-000	Salaries - Regular	36,210	2,700	8.06%	33,510	33,510	61,267	(27,757)	47,030
	Salaries - Regular Total	36,210	2,700	8.06%	33,510	33,510	61,267	(27,757)	47,030

City of Ojai

FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits									
052-1606-0021-001	Pers/retirement	5,050	320	6.77%	4,730	4,730	8,487	(3,757)	6,180
052-1606-0021-002	Social Security	2,070	(10)	-0.48%	2,080	2,080	3,380	(1,300)	2,820
052-1606-0021-003	Icma	310	120	63.16%	190	190	250	(60)	380
052-1606-0021-004	Unemployment	90	10	12.50%	80	80	204	(124)	90
052-1606-0021-005	Workers Comp Insurance	600	140	30.43%	460	460	530	(70)	750
052-1606-0021-006	Health Insurance	8,020	860	12.01%	7,160	7,160	13,037	(5,877)	11,300
052-1606-0021-007	Life Insurance	60	(10)	-14.29%	70	70	93	(23)	80
052-1606-0021-008	Disability Insurance	-	-		-	-	-	-	-
052-1606-0021-009	Dental Insurance	410	90	28.13%	320	320	594	(274)	690
052-1606-0021-011	Vision Insurance	60	10	20.00%	50	50	93	(43)	80
052-1606-0021-012	Medicare	510	70	15.91%	440	440	854	(414)	680
052-1606-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
Fringe Benefits Total		17,180	1,600	10.27%	15,580	15,580	27,523	(11,943)	23,050
Interest Expense									
052-1606-0119-000	Interest Expense	940	440	88.00%	500	500	50	450	690
Interest Expense Total		940	440	88.00%	500	500	50	450	690
Prior Year Adjustments									
052-1606-0133-000	Prior Yr Assessment Adjustment	-	-		-	-	-	-	-
Prior Year Adjustments Total		-	-		-	-	-	-	-
Other Material & Supplies									
052-1606-0146-000	Plaza Maint. Parts & Supplies	8,000	-	0.00%	8,000	8,000	15,040	(7,040)	10,030
Other Material & Supplies Total		8,000	-	0.00%	8,000	8,000	15,040	(7,040)	10,030
Contract Services									
052-1606-0147-000	Contr Srv /Professional Srv	40,000	-	0.00%	40,000	40,000	6,800	33,200	7,140
052-1606-0147-150	Contract Services/ Janitorial	12,000	-	0.00%	12,000	12,000	9,350	2,650	10,160
052-1606-0147-200	Contract Services	8,000	-	0.00%	8,000	8,000	7,480	520	8,790
052-1606-0147-315	Contract Services / Restroom	-	-		-	-	-	-	-
Contract Services Total		60,000	-	0.00%	60,000	60,000	23,630	36,370	26,090
Electricity									
052-1606-0191-000	Electricity	5,000	-	0.00%	5,000	5,000	6,100	(1,100)	5,900
Electricity Total		5,000	-	0.00%	5,000	5,000	6,100	(1,100)	5,900
Water									
052-1606-0193-000	Water	6,000	-	0.00%	6,000	6,000	5,610	390	7,130
Water Total		6,000	-	0.00%	6,000	6,000	5,610	390	7,130

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
052-1606-0196-000	Sewer Service	1,450	-	0.00%	1,450	1,450	1,530	(80)	1,410
	Sewer Service Total	1,450	-	0.00%	1,450	1,450	1,530	(80)	1,410
052-1606-0197-000	Refuse Pickup	-	-		-	-	-	-	-
	Refuse Pickup,Plaza District	-	-		-	-	-	-	-
	Refuse Pickup Total	-	-		-	-	-	-	-
052-1606-0300-999	Indirect OH Costs Allocation	25,580	9,000	54.28%	16,580	16,580	19,630	(3,050)	16,580
	Indirect OH costs Allocation Total	25,580	9,000	54.28%	16,580	16,580	19,630	(3,050)	16,580
052-1606-0900-031	Transfer Out To Other Funds	9,000	9,000	100.00%	-	-	-	-	-
	TransferOut-Capital Proj Fd31	9,000	9,000	100.00%	-	-	-	-	-
	Transfer Out to Other Funds Total	9,000	9,000	100.00%	-	-	-	-	-
	Plaza Maintenance Totals	169,360	22,740	15.51%	146,620	146,620	160,380	(13,760)	137,910
	Total Expenditures - Fund 52	169,360	22,740	15.51%	146,620	146,620	160,380	(13,760)	137,910
	Revenues over/ (Under) Expenditures	\$ 23,750	\$ (30,520)	-56.24%	\$ 54,270	\$ 54,270	\$ 34,760	\$ (8,010)	\$ 51,110

Cemetery Fund

REVENUES									
Use of Money / Property									
070-9304-1033-000	Interest Income								
	Interest Income	3,000	3,000	100.00%	-	-	2,000	(2,000)	4,950
	Interest Income Total	3,000	3,000	100.00%	-	-	2,000	(2,000)	4,950
	Total Use of Money / Property	3,000	3,000	100.00%	-	-	2,000	(2,000)	4,950
Charges For Current Services									
Cemetery Plot Sales									
070-9306-1039-000	Cemetery Plot & Urn Sales	780	-	0.00%	780	780	(380)	1,160	770
070-9306-1039-010	Cemetery Endowment Fund Rcpt	790	-	0.00%	790	790	330	460	500
070-9306-1039-020	Cemetery Interment	3,170	-	0.00%	3,170	3,170	3,300	(130)	2,270
070-9306-1039-030	Cemetery Marker Setting	1,400	-	0.00%	1,400	1,400	1,620	(220)	1,600
	Cemetery Plot Sales Total	6,140	-	0.00%	6,140	6,140	4,870	1,270	5,140
	Total Charges For Current Services	6,140	-	0.00%	6,140	6,140	4,870	1,270	5,140

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Other Revenues									
070-9307-1044-999	Misc Refunds & Receipts	-	-		-	-	-	-	-
	Budgeted Use of Fund Balance	-	-		-	-	-	-	-
	Misc Refunds & Receipts Total								
Total Other Revenues									
		-	-		-	-	-	-	-
Total Revenues - Fund 70									
		9,140	3,000	48.86%	6,140	6,140	6,870	(730)	10,090
EXPENDITURES									
Salaries - Regular									
070-1603-0011-000	Salaries - Regular	7,640	(200)	-2.55%	7,840	7,840	7,986	(146)	6,610
070-1603-0011-001	Salaries - Reg/comp Absence	-	-		-	-	-	-	210
070-1603-0015-000	Salaries - Overtime	-	-		-	-	-	-	(40)
	Salaries - Regular Total	7,640	(200)	-2.55%	7,840	7,840	7,986	(146)	6,780
Fringe Benefits									
070-1603-0021-001	Pers/retirement	1,680	280	20.00%	1,400	1,400	1,040	360	2,700
070-1603-0021-002	Social Security	440	(50)	-10.20%	490	490	446	44	430
070-1603-0021-003	Icma	80	60	300.00%	20	20	50	(30)	60
070-1603-0021-004	Unemployment	10	(40)	-80.00%	50	50	19	31	10
070-1603-0021-005	Workers Comp Insurance	500	120	31.58%	380	380	440	(60)	170
070-1603-0021-006	Health Insurance	1,520	250	19.69%	1,270	1,270	1,300	(30)	1,660
070-1603-0021-007	Life Insurance	10	-	0.00%	10	10	19	(9)	10
070-1603-0021-008	Disability Insurance	-	-		-	-	-	-	-
070-1603-0021-009	Dental Insurance	80	30	60.00%	50	50	56	(6)	100
070-1603-0021-011	Vision Insurance	10	-	0.00%	10	10	19	(9)	10
070-1603-0021-012	Medicare	110	90	450.00%	20	20	111	(91)	100
	Fringe Benefits Total	4,440	740	20.00%	3,700	3,700	3,499	201	5,250
Health Insr/Ret Emp/TR OPEB									
070-1603-0021-106		7,000	7,000	100.00%	-	-	7,000	(7,000)	6,800
	Other Total	7,000	7,000		-	-	7,000	(7,000)	6,800
Contract Services									
070-1603-0145-100	Miscellaneous Expenditures	200	-	0.00%	200	200	30	170	-
070-1603-0147-000	Clean-up Tree Maint/Watering	520	-	0.00%	520	520	200	320	-
070-1603-0147-303	Contractual Services - Other	2,590	(360)	-12.20%	2,950	2,950	1,010	1,940	2,990
	Contract Services Total	3,310	(360)	-9.81%	3,670	3,670	1,240	2,430	2,990

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
070-1603-0163-000	Cemetery Maintenance	300	-	0.00%	300	300	140	160	180
	Cemetery Maintenance Total	300	-	0.00%	300	300	140	160	180
070-1603-0170-010	Burial Vault	300	-	0.00%	300	300	-	300	-
070-1603-0170-020	Casket Burial Vault	300	-	0.00%	300	300	260	40	-
	Urn Burial Vault	600	-	0.00%	600	600	260	340	-
070-1603-0193-000	Water	480	-	0.00%	480	480	480	-	350
	Water Total	480	-	0.00%	480	480	480	-	350
070-1603-0300-999	Indirect OH Costs Allocation	4,910	2,140	77.26%	2,770	2,770	3,380	(610)	3,860
	Indirect OH Costs Allocation	4,910	2,140	77.26%	2,770	2,770	3,380	(610)	3,860
070-1603-0350-003	Depreciation Expenditures	260	-	0.00%	260	260	180	80	250
	Land Improvement Depr Exp	260	-	0.00%	260	260	180	80	250
	Depreciation Expenditures Total								
070-1603-0900-031	Transfer Out To Other Funds	-	-		-	-	-	-	-
	TransferOut-Capital Proj Fd31	-	-		-	-	-	-	-
	Transfer Out To Other Funds Total								
	PW - General Maintenance Totals	28,940	9,320	47.50%	19,620	19,620	24,164	(4,544)	26,460
	Total Expenses - Fund 70	28,940	9,320	47.50%	19,620	19,620	24,164	(4,489)	26,460
	Revenues over/ (Under) Expenses	\$ (19,800)	\$ (6,320)	46.88%	\$ (13,480)	\$ (13,480)	\$ (17,294)	\$ (5,219)	\$ (16,370)

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
RDA Successor Agency									
REVENUES									
RDA Tax Increments									
190-9701-1010-101	Property Tax								
	RDA Property Tax Trust Fund	393,600	530	0.13%	393,070	393,070	393,070	-	392,520
	Property Tax Total	393,600	530	0.13%	393,070	393,070	393,070	-	392,520
Total RDA Tax Increments		393,600	530	0.13%	393,070	393,070	393,070	-	392,520
RDA Use of Money / Property									
190-9704-1033-000	Interest Income								
	Interest Income	500	500	100.00%	-	-	530	(530)	7,040
	Interest Income Total	500	500	100.00%	-	-	530	(530)	7,040
Total RDA Use of Money / Property		500	500	100.00%	-	-	530	(530)	7,040
Total Revenues - Fund 190		394,100	1,030	0.26%	393,070	393,070	393,600	(530)	399,560
EXPENDITURES									
RDA Successor Agency/RtrmntFnd									
RDA Capital Project Fund									
190-1901-0011-000	Salaries - Regular								
	Salaries - Regular	-	-		-	-	-	-	-
	Salaries - Regular Total	-	-		-	-	-	-	-
190-1901-0013-000	Salaries - Special								
	Salaries - Special	-	-		-	-	-	-	-
	Totals	-	-		-	-	-	-	-

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
Fringe Benefits									
190-1901-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
190-1901-0021-200	PR Alloc. To/From Other Fund.	-	-	-	-	-	-	-	-
	Fringe Benefits Total	-	-	-	-	-	-	-	-
Interest Expense									
190-1901-0119-000	Lease Expense	8,190	(11,810)	-59.05%	20,000	20,000	18,700	1,300	18,680
	Interest Expense Total	8,190	(11,810)	-59.05%	20,000	20,000	18,700	1,300	18,680
Lease Expense									
190-1901-0134-000	Lease Expense	28,630	560	2.00%	28,070	28,070	28,100	(30)	28,070
	Lease Expense Total	28,630	560	2.00%	28,070	28,070	28,100	(30)	28,070
Loan Payment To City Of Ojai									
190-1901-0135-000	Loan Payment To City Of Ojai	284,280	(7,730)	-2.65%	292,010	292,010	292,010	-	-
190-1901-0135-132	Loan Payment To Housing Fund	73,000	-	0.00%	73,000	73,000	73,000	-	-
	Totals	357,280	(7,730)	-2.12%	365,010	365,010	365,010	-	-
	RDA Capital Project Fund Totals	394,100	(18,980)	-4.59%	413,080	413,080	411,810	1,270	46,750
	Total Expenditures - Fund 190	394,100	(18,980)	-4.59%	413,080	413,080	411,810	1,270	46,750
	Revenues over/ (Under) Expenditures	\$ -	\$ 20,010	0	\$ (20,010)	\$ (20,010)	\$ (18,210)	\$ (1,800)	\$ 352,810

City of Ojai
FY 21-22 Proposed Budget Detail Worksheet

Account Number	Description	Proposed Budget			Current & Prior Year Information				
		FY 21-22 Proposed Budget	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 20-21	Final Budget FY 20-21	Projected Actual FY 20-21	Projected Variance FY 20-21	Actual FY 19-20
RDA Successor Agency LM Housing Fund									
REVENUES									
RDA Use of Money / Property									
192-9704-1033-000	Interest Income								
	Interest Income	5,000	5,000	100.00%	-	-	5,750	(5,750)	10,070
	Interest Income Total	5,000	5,000	100.00%	-	-	5,750	(5,750)	10,070
Total RDA Use of Money / Property									
		5,000	5,000	100.00%	-	-	5,750	(5,750)	10,070
RDA Misc Receipts & Refunds									
192-9707-1044-000	Low & Mod Housing (20%)								
	Low & Mod Housing (20%)	-	-		-	-	-	-	-
	Low & Mod Housing (20%) Total	-	-		-	-	-	-	-
192-9707-1044-000	Misc Refunds & Receipts								
	Misc Refunds & Receipts	-	-		-	-	-	-	-
	Budgeted Use of Fund Balance	5,780	(18,990)	-76.67%	24,770	24,770	17,060	7,710	-
192-9307-1044-999	Misc Refunds & Receipts Total	5,780	(18,990)	-76.67%	24,770	24,770	17,060	7,710	-
Total RDA Misc Receipts & Refunds									
		5,780	(18,990)	-76.67%	24,770	24,770	17,060	7,710	-
Total Revenues - Fund 191									
		10,780	(13,990)	-56.48%	24,770	24,770	22,810	1,960	10,070
EXPENDITURES									
RDA - Housing Rehab Project									
192-1903-0011-000	Salaries - Regular	1,000	1,000	100.00%	-	-	1,000	(1,000)	5,240
192-1903-0147-000	Contractual Services	5,000	5,000	100.00%	-	-	-	-	630
192-1903-0147-001	Contractual Srv - Legal	-	-		-	-	-	-	5,600
192-1903-0131-000	Legal Advertising Expense	-	-		-	-	-	-	-
192-1903-0196-000	Sewer srv charge (408 N Montg)	2,150	(150)	-6.52%	2,300	2,300	2,150	150	2,140
192-1903-0300-999	Indirect OH Costs Allocation	2,630	(19,840)	-88.30%	22,470	22,470	19,660	2,810	560
192-1903-0897-930	Sewer srv charge (408 N Montg)	-	-		-	-	-	-	-
192-1903-0897-941	Hsg Project Development Assist	-	-		-	-	-	-	-
	Indirect OH Costs Allocation Total	10,780	(13,990)	-56.48%	24,770	24,770	22,810	1,960	14,170
RDA - Low Mod Housing Fund Totals									
		10,780	(13,990)	-56.48%	24,770	24,770	22,810	1,960	14,170
Total Expenditures - Fund 191									
		10,780	(13,990)	-56.48%	24,770	24,770	22,810	1,960	14,170
Revenues over/ (Under) Expenditures									
		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	(4,100)



City of Ojai

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City of Ojai

Capital Improvement Project (CIP)

One of the most important priorities of the City Council is providing quality infrastructure. The cost of maintaining streets, parks and buildings is substantial and far exceeds revenue City would hope to receive from gas tax and grants, various other restricted funding sources, including regularly allocating money from the 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, referred to as Measure C, is accounted for in a separate and not part of the General Fund revenues.

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 COVID-19 pandemic, Council reduced this transfer to about 10%. The FY 21-22 budget does not include Transient Occupancy Tax (TOT) revenue transferred from the General Fund.

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, City can continue maintenance on a planned off year of road maintenance. With Measure C, City of Ojai citizens will notice the infrastructure improvements year over year. In the long run we will transform ourselves from a City with poorly maintained infrastructure to a City with high quality roads, parks and buildings.

Approximately \$2 million was spent on streets in FY 2019. In FY2020, City spent approximately \$630,000 on streets before COVID-19. FY 20-21 the planned street maintenance had to be on hold due to multiple shut down orders and revenue to the City was minimal for several months. For FY21-22, the budget proposes over \$3 million in capital projects with a total investment of roughly \$17 million spread over the next four years.

City of Ojai
CIP Summary Schedule
Fiscal Years 2020-25
By CIP Type

	Projected 20-21	Projected 21-22	Projected 22-23	Projected 23-24	Projected 24-25
CAPITAL PROJECTS					
Starting Balance	\$ (42,080)	\$ 427,610	\$ 606,120	\$ 531,080	\$ (152,960)
Revenues:					
Measure C	300,000	1,045,920	1,579,900	1,866,900	1,945,000
Transient Occupancy Tax from General Fund	366,390	178,510	100,000	100,000	100,000
Transfers from Other Funds	161,480	412,700	243,000	919,780	151,750
Interest	-	900	-	-	-
Grants	338,920	1,531,100	3,435,600	96,600	-
Donations	40,990	127,500	302,000	100,000	-
Total Revenues	1,207,780	3,296,630	5,660,500	3,083,280	2,196,750
Total Available	1,165,700	3,724,240	6,266,620	3,614,360	2,043,790
CIP Expenditures					
Road Overlays & Reconstruction	-	(905,700)	(750,000)	(2,079,780)	(1,491,750)
Climate Mitigation	(361,300)	(648,000)	(217,000)	(26,000)	(211,000)
Fire Mitigation	-	-	-	-	-
Parks	(104,920)	(368,500)	(697,000)	(535,000)	(210,000)
Complete Streets & infrastructures	(226,740)	(1,015,150)	(3,319,000)	(100,000)	(2,510,000)
Parking Lots	-	-	(91,000)	(160,000)	(96,000)
Facilities	(38,500)	(92,000)	(326,000)	(534,000)	(45,000)
Drainage	-	(60,000)	(223,000)	(245,000)	(95,000)
Interest Expense	(40)	(900)	(40)	(40)	(40)
Transfer out to other funds	-	-	-	-	-
Transit	(6,590)	(27,870)	(112,500)	(87,500)	-
Total Expenditures	(738,090)	(3,118,120)	(5,735,540)	(3,767,320)	(4,658,790)
Ending Balance	\$ 427,610	\$ 606,120	\$ 531,080	\$ (152,960)	\$ (2,615,000)

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

	Priority	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 21-22 Funding Sources	
		\$	\$	\$	\$	\$	Measure C	Other Fund
Project Name								
<u>ROAD OVERLAY & RECONSTRUCTION</u>								
AB939 Rubber AC Funding (up to 10%)			55,700	-	91,748	91,748		55,700
Gas Tax (HUTA, inc SB1)			250,000	-	588,036	-		250,000
Measure C Funds			600,000	750,000	1,400,000	1,400,000	600,000	-
Road Overlays -see Multi Year Plan (inc design/QA)		-	-	-	-	-		
	A	-	-	-	-	-		
Road Overlay & Reconstruction Total:	A	-	905,700	750,000	2,079,784	1,491,748	600,000	305,700
<u>PARKS</u>								
Picnic Table, Bench & Trash/Recycle Replacement	done	-	-	-	-	-		
All Parks Master Plan		-	-	-	75,000	-		
Libbey Park								
Bleacher Substructure Rebuild	done	-	-	-	-	-		
Fountain Rework/tile/benches	done	-	-	-	-	-		
Remodel Restrooms	C	-	-	225,000	225,000	-		-
New Playground	done	-	-	-	-	-		
Playground public art		-	-	-	-	-		
Triple sink for Multipurpose Bldg.		-	-	-	-	-		
Turf Hill - new artificial turf	A	25,000	-	-	-	-	-	
Sewer Line Pump System	C	-	-	50,000	-	-		
Pergola timber replacement	B	-	-	85,000	-	-		
Libbey Bowl								
Libbey Bowl Shade	done	-	-	-	-	-		
MultiPurpose Bldg ReRoof	done	-	-	-	-	-		
Libbey Bowl Lawn Regrading		-	-	-	-	-		
Boyd Center/Martin Gym:								
Boyd Roof - Steep Section	B	-	-	65,000	-	-		
Gymnastics Equipment	B	-	-	-	-	-		
Boyd Courtyard Shade	done	-	-	-	-	-		
Rehab Gym Floor		-	-	22,000	-	-		
Gym Roof	B	-	6,000	-	-	210,000	6,000	
Sarzotti Park								
Field #1 Light Poles	Done	79,920	-	-	-	-		
Outdoor Multi-Sport (Basketball/Futsal Courts)	A	-	327,500	-	-	-	22,050	305,450
Move Trash Enclosure (south parking area)	A		25,000				25,000	
New Playground (no CDBG)		-	-	210,000	235,000	-		
Ball Fields Renovation		-	-	40,000	-	-		
Water Park Element		-	-	-	-	-		
Daly Park (Sign/table)	done	-	-	-	-	-		
		-	-	-	-	-		
Skate Park Lights	done	-	-	-	-	-		
		-	-	-	-	-		
Skate Park (shade, patch park, roof)		-	10,000	-	-	-	10,000	
		-	-	-	-	-		
Parks Total:		104,920	368,500	697,000	535,000	210,000	63,050	305,450

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

	Priority	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 21-22 Funding Sources	
		\$	\$	\$	\$	\$	Measure C	Other Fund
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	2,000	-	-	-	-		
Bike Trail signage (street Xings)	done	-	-	-	-	-		
Grand Ave Bike Lanes [TDA]	B	-	10,000	40,000	70,000	-		10,000
Bike Lane Striping	C	-	-	-	20,000	-		
RRFBs:	done	-	-	-	-	-		
ADA - Implement Facilities (in paving/TDA Art3)		-	-	10,000	10,000	10,000		
ADA Sidewalk Fix - S. Montgomery at Agave Maria	done	-	-	-	-	-		
Bike Trail Bridge at Fox Canyon Barranca	C	500	-	63,000	-	-		
Active Transportation Program Project (ATP)		-	-	-	-	-		
ATP - Prelim Design & Outreach	A	2,000	45,000	-	-	-		45,000
ATP - Right of Way	A	83,880	682,150	-	-	-		682,150
ATP - Design Support/Review (inc Demo)	A	28,670	30,000	-	-	-		30,000
ATP - Demonstration	A	46,930	30,000	-	-	-		30,000
ATP - PS&E	A	58,070	75,000	-	-	-		75,000
ATP - Construction	A	-	-	3,206,000	-	-		-
Speed Survey		-	20,000	-	-	-		20,000
Portable speed radar feedback sign and speed signage	A	4,690	8,000	-	-	-	-	8,000
Trip Hazard Reduction (sidewalks)	A	-	35,000	-	-	-	35,000	
		-	-	-	-	-		
		-	-	-	-	-		
Complete Street Total:		226,740	935,150	3,319,000	100,000	2,510,000	35,000	900,150
CLIMATE MITIGATION		-	-	-	-	-		
Carbon Sequestration		-	-	-	-	-		
Middle Stewart Canyon Creek Restoration Project	A	356,300	508,000	87,000	26,000	26,000	42,000	466,000
Community Forest Mgmt Plan (CFMP)-expense in General fund		5,000	<i>*General fund expense, shown here for Climate Mitigation work</i>					
Watershed Progressive -Instream Flow Enhancement		-	-	-	-	-		
Total Carbon Sequestration		361,300	508,000	87,000	26,000	26,000	42,000	466,000
Emission Reduction		-	-	-	-	-		
Solar Panels w Batteries:		-	-	-	-	-		
City Hall		-	140,000	-	-	-	140,000	
Public Works		-	-	120,000	-	-		
Sarzotti Park (new Gym Roof)		-	-	-	-	185,000		
Electric Vehicle - Public Works Truck		-	\$15,000 - see Equipment Replacment Fund	-	-	-		
Public Transit - Electric Trolley and Charging Station		-	\$550,000 - see Equipment Replacment Fund	-	-	-		
Electric Bike Charging Station (off Libbey Bike Trail)		-	-	10,000	-	-		
Total Emission Reduction		-	140,000	130,000	-	185,000	140,000	-
WILDFIRE Mitigation, Tree Maintenance		-	-	-	-	-		
Wildfire Preparation, Fuel Reduction, Tree Maintenance	A	<i>*Moved to Measure C</i>					-	-
Total Wildfire Mitigation		-	-	-	-	-	-	-

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

	Priority	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 21-22 Funding Sources	
		\$	\$	\$	\$	\$	Measure C	Other Fund
<u>FIBER OPTIC/BROADBAND CONDUIT</u>		-	-	-	-	-		
Ojai Ave Segments (Bristol-Rincon, Ventura-Signal, etc.)		-	80,000	-	-	-	80,000	
Total Fiber Optic Conduit		-	80,000	-	-	-	80,000	-
<u>FACILITIES</u>		-	-	-	-	-		
City Hall Campus								
Community Garden Project		-	60,000	40,000	40,000	40,000	60,000	
Pickleball Court/Demo Garden Restroom	C	-	-	-	180,000	-		
Gazebo and Garden Entry Roof	B	-	14,000	-	-	-	14,000	
Pickleball Sound Mitigation	B	20,000	-	-	-	-		
City Hall		-	-	-	-	-		
Roof (west end in 2020, maint all in 2021)	A	7,500	9,000	-	-	-	9,000	
Repair/Repaint Exterior Trim & Windows	done	-	-	-	-	-		
Council Dais	C	-	-	-	3,000	-		
Chamber Curtains		-	-	-	4,000	-		
Replace Rugs		-	-	-	44,000	-		
Replace Front Arbor	B	-	-	44,000	-	-		
Museum		-	-	-	-	-		
New Walk Thru Gates (Ojai Ave and Blanche)	A	-	-	-	-	-		
Chapel Roof	C	-	-	35,000	-	-		
Roof-west section, low slope roof (steep ok)	A	-	-	-	-	-		
HVAC - [consider ops budget \$8k/year]	A	11,000	-	11,000	-	-		
Public Works Yard		-	-	-	-	-		
Refurbish Crew Building	done	-	-	-	-	-		
Guardrail for Upper Yard		-	-	-	-	-		
Trash Enclosure Roof for Lower Yard (NPDES)	C	-	-	-	5,000	45,000		
Gravel/chip Storage Cribs	done	-	-	-	-	-		
Truck Parking Roofing (bucket truck, etc.)		-	-	-	-	-		
Lower Yard Metal Roofs (3) - Refurbish		-	-	-	-	-		
Upper Yard Crew Roof - Replace		-	-	14,000	20,000	-		
Lower Yard Equipment Roof		-	-	-	-	-		
HVAC+Roof- (crew)		-	-	35,000	35,000	-		
HVAC- (admin)		-	-	10,000	10,000	-		
Police Dept		-	-	-	-	-		
Police Dept - Paint Trim/arbor		-	-	13,000	13,000	-		
HVAC w Roof		-	-	69,000	-	-		
Arcade/Plaza Maintenance		-	-	-	-	-		
Paint Arcade (out&inside)	C	-	-	55,000	-	-		
Roof	B	-	9,000	-	180,000	-		9,000
Facilities Total:		38,500	92,000	326,000	534,000	45,000	83,000	9,000

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

	Priority	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 21-22 Funding Sources	
		\$	\$	\$	\$	\$	Measure C	Other Fund
<u>PARKING LOTS</u>								
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	-	-	-	35,000	-		
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	-		
Police Dept	B	-	-	8,000	-	-		
Sarzotti - north lot		-	-	-	-	8,000		
Sarzotti - south lot		-	-	-	-	8,000		
Park n ride	B	-	-	5,000	35,000	-		
PW Yard - upper/lower parking lots	B	-	-	-	-	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:		-	-	91,000	160,000	96,000	-	-
<u>DRAINAGE (Fund 25)</u>								
New MS4 Permit requirement		-	30,000	80,000	80,000	80,000		30,000
Drainage Study Update	C	-	-	65,000	-	-		
Video Inpsection CMP/RCP Drains	B	-	-	8,000	-	-		
Repair CMP/RCP per video Inspect	C	-	-	-	150,000	-		
Re-Line Arcade 54" ACMP	C	-	-	40,000	-	-		
Trash Excluders (30 total, 3/yr for 10 yrs, end FY2030)	partial	-	30,000	30,000	15,000	15,000		30,000
Drainage Total:		-	60,000	223,000	245,000	95,000	-	60,000
<u>TRANSIT (Fund 24)</u>								
Electric Main Gate & Fencing/Security	Done	-	-	-	-	-		
2 New Trolleys (Prop 1B and 5311 grants)	Done	-	-	-	-	-		
Electric Trolley w Charging (see CLIMATE MITIGATION above)		-	\$550,000 - see Equipment Replacment Fund	-	-	-		
Washdown Pad/Paving(GCTD/Art 4 Cap Funds)	Done	6,590	-	-	-	-	-	
Trolley Stop - Addtl & Improvements (CMAQ)	C	-	27,870	112,500	87,500	-	2,870	25,000
Transit total:		6,590	27,870	112,500	87,500	-	2,870	25,000
<u>Transfers to Other Funds & Interest</u>								
Interest		40	900	-	-	-		
Capital Transfer to Fund 33		-	-	-	-	-		
Equipment total:		40	900	-	-	-	-	-
Expense Subtotal agrees to Fund 031 expenses:		738,090	3,118,120	5,735,500	3,767,284	4,658,748	1,045,920	2,071,300
* Expenses posted to other funds and non-capital expenses		(5,040)	(900)	-	-	-	-	-
Total CIP Expenses:		733,050	3,117,220	5,735,500	3,767,284	4,658,748	1,045,920	2,071,300

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

	Priority	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 21-22 Funding Sources	
		\$	\$	\$	\$	\$	Measure C	Other Fund
Revenue Source:							Other Fund	
TOT Revenue from Fund (10)		366,390	178,510	100,000	100,000	100,000	178,510	
Measure C (Fund 12)		300,000	1,045,920	1,579,904	1,866,904	1,945,000	1,045,920	
		-	-	-	-	-		-
Subtotal		666,390	1,224,430	1,679,904	1,966,904	2,045,000	1,224,430	-
Transfer from Other Funds:				-	-			
AB939 (GF Deferred Revenue)		-	85,700	100,000	166,748	151,748		85,700
Transfer from GF (Fd10)		-	-	-	-			
Traff Mitig Fund (010 Def Rev)		-	-	-	-			
Libbey Bowl Fund (11)					-			
Gas Tax Fund (22)		-	283,000	-	588,036	-		283,000
Transit Fund (23)		-	-	-	-			
Transit Capital Fund (24)		-	-	-	-			-
Drainage Fund (25)		-	30,000	113,000	165,000			30,000
TDA Art 3 Grant (Fd26)		161,480	5,000	-	-			5,000
TDA Article 8 Fund (27)		-	-	-	-			
Plaza Fund (52)		-	9,000	-	-			9,000
Misc Funds		-	-	30,000	-			-
Subtotal Transfers:		161,480	412,700	243,000	919,784	151,748	-	412,700
Other Income								
Donation		40,990	127,500	302,000	100,000			127,500
Interest		-	900		-			900
Investment income					-			
Other income					-			
Total Other Income		40,990	128,400	302,000	100,000	-	-	128,400
Grants:								
Prop 68/Rec Dept		-	177,950	-	-			177,950
CalRecycle RAC Grant		-	-	-	-			
CalRecycle Bev Grant		-	-	-	-			
CDBG Grant		-	-	-	-			-
CMAQ/ATP/TDA Grant		58,070	887,150	3,368,597	74,597			887,150
Prop 1B Grant		-	-	-	-			
CDFW Grant		280,850	466,000	67,000	22,000			466,000
Subtotal Grants:		338,920	1,531,100	3,435,597	96,597	-	-	1,531,100
Total Revenue:		1,207,780	3,296,630	5,660,500	3,083,284	2,196,748	1,224,430	2,072,200

Proposed FY 2021-22 Budget

City of Ojai - Equipment Replacement 5-Year Plan

Fund 33 Vehicle, IT and Equipment Replacement Summary

Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Equipment & Technology					
Beginning Fund Balance	\$ 92,359	\$ 68,689	\$ 31,489	\$ 25,199	\$ 7,199
Revenues	-	77,200	40,710	40,000	40,000
Grant Revenues	-	-	-	-	-
Transfer in from Other Fund	20,000	20,000	20,000	20,000	20,000
Total Revenues	20,000	97,200	60,710	60,000	60,000
Total Available	112,359	165,889	92,199	85,199	67,199
IT Expenditures	33,810	134,400	67,000	78,000	15,200
Equipment expenditures	9,860	-	-	-	-
Total expenditures	43,670	134,400	67,000	78,000	15,200
Estimated ending fund balance	68,689	31,489	25,199	7,199	51,999
Vehicles & Rolling Stock (See Detailed Schedule)					
Beginning Fund Balance	309,855	335,505	330,645	242,585	113,525
Revenues	22,650	567,640	62,640	62,640	62,640
Interest Income	3,000	2,500	2,300	2,300	2,300
Sale of Assets	-	-	-	-	-
Transfer in from Fund 31	-	-	-	-	-
Total Revenues	25,650	570,140	64,940	64,940	64,940
Total Available	335,505	905,645	395,585	307,525	178,465
Vehicle Expenditures	-	575,000	153,000	194,000	77,000
Total expenditures	-	575,000	153,000	194,000	77,000
Estimated ending fund balance	335,505	330,645	242,585	113,525	101,465
Total Fund 33					
Beginning Fund Balance	402,214	404,194	362,134	267,784	120,724
Revenues	22,650	644,840	103,350	102,640	102,640
Grant Revenues	-	-	-	-	-
Interest Income	3,000	2,500	2,300	2,300	2,300
Sale of Assets	-	-	-	-	-
Transfer in from othe funds	20,000	20,000	20,000	20,000	20,000
Total Revenues	45,650	667,340	125,650	124,940	124,940
Total Available	447,864	1,071,534	487,784	392,724	245,664
IT Expenditures	33,810	134,400	67,000	78,000	15,200
Equipment expenditures	9,860	-	-	-	-
Vehicle Expenditures	-	575,000	153,000	194,000	77,000
Total expenditures	43,670	709,400	220,000	272,000	92,200
Estimated ending fund balance	\$ 404,194	\$ 362,134	\$ 267,784	\$ 120,724	\$ 153,464

Proposed FY2021-22 Budget

Fund 33 - IT, Vehicle, Equipment & Technology Plan						
	Priority	1	2	3	4	5
Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
GENERAL						
Cyber Security Assessment & Remediation	A	-	12,000	12,000	12,000	12,000
Network Security Audit	A	12,170	5,000			
Network Security Improvements	A		1,200	1200	1200	1200
IT Operations Redundancy/Backup						
Ojai Ave Fiber Optic Design w CMWD		4,200				
Subtotal:		16,370	18,200	13,200	13,200	13,200
HARDWARE - Network Servers						
Fortis/Document Mgmt (2008 server(non-internet))	C			6,000		
Exchange (2 servers)	A			12,000		
Ojai DomainCont/File Server - (documents, dc4)	A				5,000	
Ojai DomainCont/File Server - (documents, dc5)	A				5,000	
Ojai DomainCont/File Server - (documents, dc6)	A	3,350			5,000	
Springbrook/Finance (go to cloud)				-		
Servers		3,350	-	18,000	15,000	-
Workstations by Dept						
City Manager Dept		-	900	-	-	-
Community Development		-	900	2,700	1,700	-
Finance Dept		-	1,000	900	900	-
City Clerk		-	-	-	-	-
Public Works Dept		-	-	2,900	3,600	2,000
Recreation Dept		-	-	1,800	3,600	-
Total Workstations		-	2,800	8,300	9,800	2,000
Network Infrastructure						
Server Room Fire Suppression System	B		15,000	5,000		
New Network Backup Solution	A					
New Network Security Appliance	A					
Libbey Park Fiber Optic (Crew>PD>Libbey Bowl)	B					
Libbey Bowl Wi-Fi (for Production purposes)						
Network Switch Refresh	A					
Subtotal:		-	15,000	5,000	-	-
Charged to Dept Budgets						
HARDWARE Subtotal		3,350	17,800	31,300	24,800	2,000
SOFTWARE (City-Wide)						
Office 2016 (40 seat Open License)	A				40,000	
Document Mgmt Software (transition Fortis to LaserFi)	C			12,000		
Finance Software (Springbrook to cloud)	B	-		10,000		
PDF Software	A	3,000				
Accela Implementation*(upgrade/maintenance)	A					
SOFTWARE Subtotal		3,000	-	22,000	40,000	-

Proposed FY2021-22 Budget

Fund 33 - IT, Vehicle, Equipment & Technology Plan						
	Priority	1	2	3	4	5
Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Phone System	A					
Moved to CloudBased System (3-2021)						
Phone System Subtotal		-	-	-	-	-
PEG TV/Channel 10	C					
Fiber Optic to City Hall						
Rebuild Council Chamber AV Record System		3,000	97,200			
PEG TV/Channel 10 Subtotal		3,000	97,200	-	-	-
AM Radio 1610	A					
Replace Radio Broadcast Equipment		8,090	1,200			
Replace Batteries				500		
AM Radio 1610 Subtotal		8,090	1,200	500	-	-
Total IT Expenditures		33,810	134,400	67,000	78,000	15,200
Equipment	C B B					
Electric Vehicle Charging Station (if demand warrants)		1,770	-	-		
Generators:						
PW Yard backup generator			-			
PW IT lpg generator				-		
City Hall lpg generator (xfer switch FY18/19)					-	
Police Dept diesel generator						
Battery/Electric - Consult						
Battery/Electric - Landscaping & Yard Equip						
Battery/Electric - 60" Deck Mower						
Power PW Shop for Chargers						
Libbey Bowl Backup Batteries						
Upgrade power panel lower yard						
Equipment		8,090				
Total Equipment Expenditures		9,860	-	-	-	-
Total IT & Equipment Replacement Exp		43,670	134,400	67,000	78,000	15,200
Grants/Other Revenue:						
PEG		20,000	20,000	20,000	20,000	20,000
Transfer from Other Funds		-	77,200	40,710	40,000	40,000
APCD for EV Chargers		-	-	-		
APCD for Electric Landscaping Equipment		-	-	-		
Subtotal:		20,000	97,200	60,710	60,000	60,000
Total Equipment		\$ (23,670)	\$ (37,200)	\$ (6,290)	\$ (18,000)	\$ 44,800

Proposed FY 2021-22 Budget

City of Ojai - Equipment/Vehicle Replacement Program (ERP, Fund 33)															
Department	Year	Make	Model Description	Unit #	Estimated Replacement Cost	Replacement Vehicle	Expected Service Life	Estimated Replacement Year	Annual Rate Beginning 7-1-18	Est Expenditures for Fiscal Year ending June 30 (or year shown)					
										2020	Note	2021	2022	2023	2024
City Hall Finance	2016	Ford	Fusion sedan	506	\$ 35,000	4 door sedan	15	2031	\$ 2,300	\$ -					
Police Dept.	1996	Kustom	Radar Trailer	518	10,000	none	33	2029	300						
Public works	1984	Chevrolet	C-30 Dump Bed Truck - Potholes	707	30,000	Gravel dump truck	20	2024	1,500						
Public works	2000	GMC	Dump Bed Truck - Gravel/Misc	706	15,000	Gravel dump truck	20	2020	800					30,000	
Public works	2001	Ford	F-550 Bi-Fuel Dump Truck	913	20,000	Stakebed Truck	15	2028	1,300						
Public works	1996	Ford	F-450 Bucket Truck (26/Banner)(replace w used)	911	30,000	Bucket Truck	30	2026	1,000				30,000		
Public works	1987	Chevrolet	GMC 6000 Bucket Truck (-60' High reach)(replace w used)	910	48,000	Bucket Truck	30	2017	1,600					48,000	
Public works	1987	Chevrolet	3500 Chipper Truck (surplus, no replacement, see below)	903	16,000	chipper truck	25	2021	600						16,000
			Note: Replace above w/GMC7000 equiv w 75boom w chipper box												
Public works	1988	Haulette	16'Axle Trailer(Skibs capacity)(replace w longer higher capacity)	802	10,000	Trailer	33	2021	300			10,000			
Public works	1989	Bobcat	853 Loader	809	38,000	Skid steer loader	30	2024	1,300		(1)			38,000	
Public works	1986	John Deere	Tractor	805	25,000	tractor/3point	n/a								
Public works	2019	SeaMaster	Slurry Trailer	n/a	15,000	Slurry Trailer	25	2044	600				15,000		
Public works	2019	SeaMaster	Pothole Trailer (Hot AC patching, R&R)	n/a	38,000	Pothole Trailer	25	2044	1,500	39,551					
Public works	2003	Caterpillar	420 D Loader/Backhoe	810	120,000	Loader/Backhoe	20	2030	6,000						
Public works		MEC	Scissor Lift MEC 1932ES (20' platform)												
Public works	~1990		Stripping Machine							9,788					
Public works	New		Lawn aerator (trailer unit)											4,000	
Public works	2005	Ford	Escape Hybrid	516	25,000	SUV	15	2024	1,700				-	25,000	
Crew Vehicles:															
Public works	2018	Ford	F-150 4x4 Pickup	906	28,000	Pickup	25	2038		2,434	(2)				
Public works	2003	Ford	F-150 Bi-fuel pickup (replace w F250 w contractor bed)	914	22,000	Pickup	15	2023	1,500				36,000		
Public works	2004	Ford	F-250 Pickup (replace w F250 w contractor bed)	703	22,000	Pickup	15	2023	1,500			-	36,000		
Public works	2014	Ford	Ford Transit Connect	514	22,000	Utility Van	15	2029	1,500						
Public works	2019	Ford	F-250 Contractor Bed/supercab	915	36,000	Pickup	25	2040	1,400						
Public works	2019	Ford	F-250 Contractor Bed/reg. cab	916	36,000	Pickup	25	2040	1,400						
Public works	2003	Ford	F-150 Pickup	912	22,000	Pickup	15	2023	1,500						
Public works	2003	Ford	F-150 Pickup (replace w F250 w contractor bed)	902	36,000	Pickup	15	2023	2,400				36,000		
Public works	2001	Ford	F-150 Pick Up w/arrowboard	509	22,000	Pickup	15	2025	1,500						
Public works	1993	Ford	Ranger Pickup (replace w small pickup/SUV)	504	26,000	Small Pickup	20	2028	1,300						26,000

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