




CITY OF OJAI

**PROPOSED MUNICIPAL BUDGET
FISCAL YEAR 2022-2023**

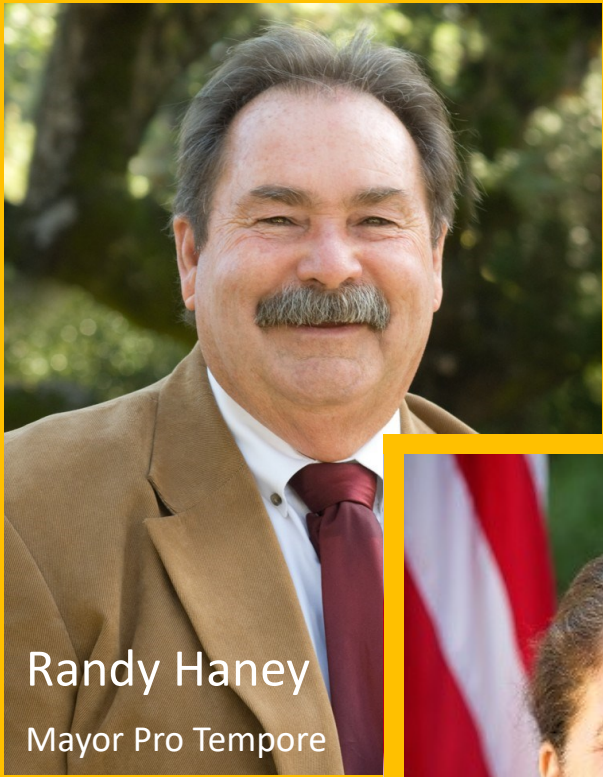
Photo courtesy of Pam Greer



City of Ojai

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Elected City Council



Randy Haney
Mayor Pro Tempore



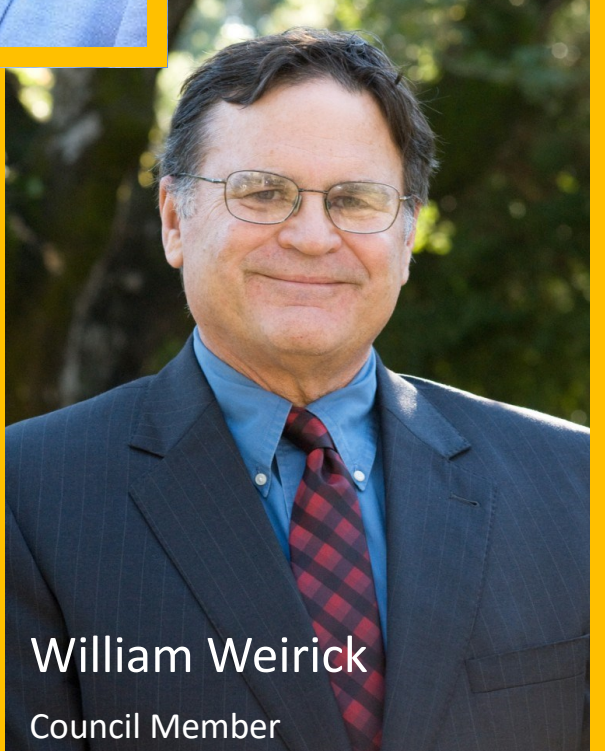
Suza Francina
Council Member



Betsy Stix
Mayor



Ryan Blatz
Council Member



William Weirick
Council Member



Steve Olsen
Interim City Treasurer



Cynthia Burell
Elected City Clerk



Matthew Summers
Appointed City Attorney




James Vega
Appointed City Manager

City of Ojai

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City Manager's Budget Message

The City of Ojai has faced unprecedented challenges over the last 5 years, from the Thomas Fire, which was at the time the largest wildfire in state history, to the coronavirus pandemic, which was particularly harmful to small, visitor-based businesses. The City has not had a "typical" budget in several years.

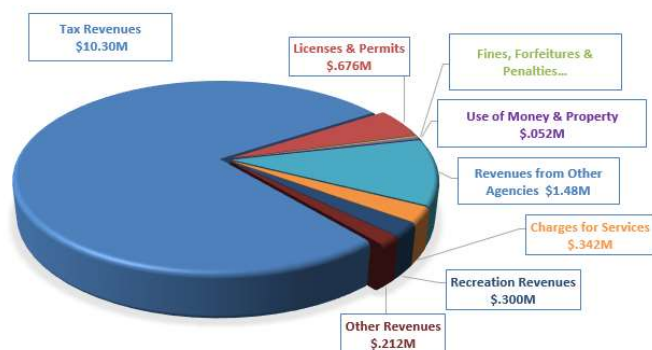
Although we should always be prepared for the next potential disaster or economic downturn, the Fiscal Year 2022/23, which runs from July 1, 2022 to June 30, 2023, projects a return to more normal revenues allowing the City to restore service levels while focusing on implementing City Council priorities, and "catching up" on deferred maintenance while rebuilding the City's depleted emergency reserves.

This follows several years of "tightening our belts," reducing expenses and managing budgets closely. As we all know, impacts from COVID extended longer than expected. Businesses, particularly hotels and restaurants, two major business types in Ojai, were impacted by multiple rounds of closures. This resulted in a major impact on our economy, and significantly reduced total revenues. It is not an exaggeration to say that the pandemic cost the City of Ojai and its businesses millions of dollars in revenues. However, the City Council's decisions to manage expenses closely kept the City in a position to get through the pandemic in a position to recover quickly and return focus to City Council priorities.

Upcoming Fiscal Year (22/23) Budget Revenues

Last year's (FY 21/22) budget conservatively anticipated General Fund revenues of \$10.2 million. Staff noted during the budget process that, if the recovery from the pandemic went well, the revenues may exceed these estimates and the additional funding could help to rebuild the City's reserve more quickly. Fortunately, this occurred, and the City's revenues for

GENERAL FUND REVENUES BY TYPE
TOTAL \$13.4
FY 2022-23 (IN \$ MILLIONS)

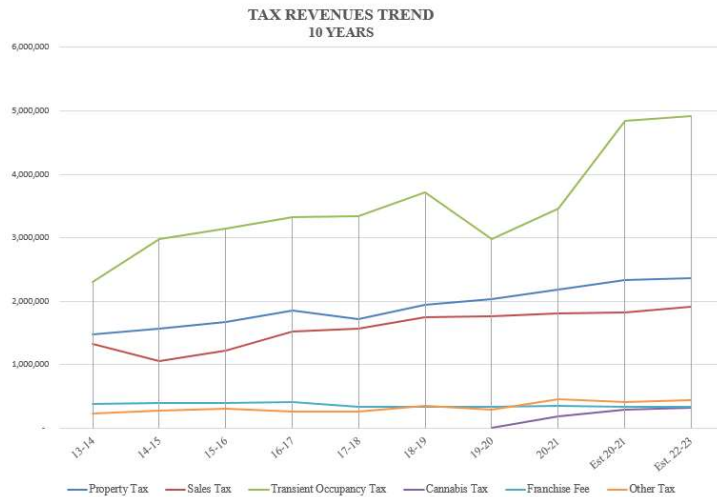


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FY 21/22 are now expected to total \$12.7 million (before COVID related ARPA funding).

Next year's (FY 22/23) budget projects a further increase from this level, to approximately \$13.4 million, as tax revenues, particularly the hotel tax, continue to increase. Tax revenues comprise the largest portion of the budget, approximately \$10.3 million of the General Fund revenues. Transient Occupancy Tax (TOT) revenue once again is expected to make up the biggest portion of that revenue, accounting for \$4.9 million of the City's anticipated General Fund revenues. This is a substantial increase from last year's conservative estimate (\$2.8 million) due to the potential COVID impacts on hotels. The City's receipts have increased recently as the impacts from COVID lessened, and the budget assumes that this trend will continue.

Property tax revenue is projected to make up \$2.4 million, a 10% increase from the \$2.2 million anticipated in the adopted FY 2021/22 budget. Staff projects Sales Tax revenue will increase to approximately \$1.92 million from \$1.75 million in the proposed FY 2021/22 budget, as stores continue to recover. Cannabis tax is anticipated to total \$320,000, which is less than expected last year (\$420,000). However, this is based on actual receipts, and reflects trends seen across cannabis businesses which indicate lower revenues than anticipated. Importantly, the City Council has adopted a policy to designate any cannabis revenue to the reserves until the City meets its 50 percent reserve policy goal, and the proposed budget implements this policy.



Licenses and Permits revenues are projected to increase from prior year to approximately \$675,000 from \$460,000, based on actual receipts as those revenues recovered more quickly than expected. Recreation Program Revenues also exceeded expectations last year, with revenues totaling \$269,000. They are projected to continue to increase to \$300,000 in this coming year, as programming continues to rollout.

Expenditures

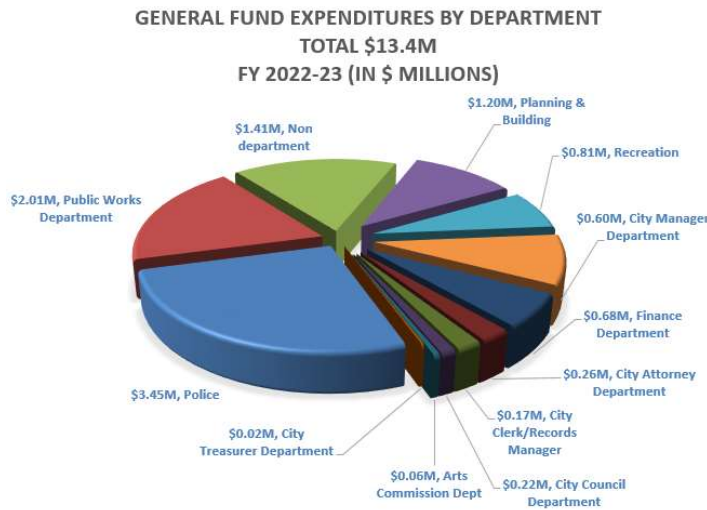
The largest percentage of General Fund expenditures (\$8.3 million) pay for salaries and benefits of employees (\$4.9 million including Unfunded liability and Retiree Health), and for providing police services (\$3.4 million). These are the fixed costs to deliver essential services, such as police, public works, and other services, to the residents of Ojai. During the pandemic, the City reduced salaries and benefits, but has started to restore services

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this year. The process is taking some time due to marketplace challenges and low unemployment, but the proposed budget proposes continuing to fill vacant positions to restore service levels.

The City recently increased wages for trolley drivers to better compete with other local transit agencies, and 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. Recent inflation increases will put pressure on employee wages, and it will be important to monitor the potential impact moving forward.



Deferred Maintenance

Whenever budgets get tight, certain expenses get pushed back to help balance the budget. Unfortunately for many years, certain maintenance related items have continued to get pushed back. The City had planned to start its “catch

up” in 2020, but was delayed due to COVID. This budget marks a return to that focus. In addition to restoring service levels, the budget includes increases to several areas related to “catching up” on deferred maintenance. The City’s repairs maintenance budgets are proposed to increase 60%, from \$258,000 to \$415,000.

The City also is reinstating and increasing transfers to its CIP fund, equipment fund, and vehicle replacement fund, to ensure that the City has adequate funding for key projects and the continued conversion to “greener” equipment and vehicles.

Although not normally thought of as deferred maintenance, the City will also focus on prepaying unfunded pension liability.

These are essentially deferred personnel costs. The City is reinstating the prepayment of the City’s retiree

	Unfunded Retiree Medical as of 3.31.2022	Unfunded Pension Liability projection
If not additional pre-payment, will pay down unfunded liability	2052	2048
With \$100,000 pre-payment, will pay down unfunded liability approx.:	2038	2035
Unfunded Liability	\$3.86 million	\$5.96 million
Funded Status	10.760%	81.56%
Estimated required annual contribution	\$238,000	\$496,000*

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medical costs, and the City for the first time will be prepaying a portion of the City's unfunded pension liability. Although these items are not necessarily "exciting," the City should take pride in taking a crucial step towards prepaying these liabilities, which should help to minimize future increases and free up funding for priority projects in the future. The chart on the prior page shows the expected positive impact of prepaying these items.

Measure "C" will also be a critical funding source to catch up on deferred maintenance (particularly street paving) and to complete priority projects.

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 Measure "C" funding from to approximately \$1.7 million in its first year, this funding is expected to increase to \$2.45 million this year and 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 worked to leverage Measure "C" with grants and donations to stretch the funding into significant 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.

Economic Outlook:

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

- **Potential Economic Downturn, Inflation and the long-term impact of the Coronavirus Pandemic** – 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.

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Inflation and a potential economic downturn also pose a challenge this year, and the City should continue to budget conservatively in the event these challenges arise. 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.

- **Pension costs and Retiree Medical Benefit** – CalPERS costs continue to increase – and tend to increase further during an economic downturn. The City has continued to take steps towards addressing this issue by beginning to prepay these costs, and by requiring that “classic” employees offset cost of living increases by paying 5 percent of their PERS contribution. PEPRAs employees (those hired after January 1, 2013, already make this contribution.

The actuarially computed liability for retiree medical costs has been increasing over the past few years as governmental and financial accounting standards boards have changed the requirements, multiple times, for computing and reporting these costs for inclusion in the City’s financial statements. Some of these costs are hard costs (i.e. amounts actually paid for medical insurance premiums for retired employees and their dependents) and others are future amounts computed by actuaries based upon complex computations and assumptions. Currently, the City pays approximately \$223,000 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 22-23, the City proposes continuing the contribution of \$100,000 per year to the OPEB trust for future retiree medical premiums. At the current pace, the liability will be nearly paid off in 2038, approximately 14 years earlier than if the City did not prepay the liability.

- **Rebuilding Emergency Reserves** – The City has been extremely disciplined over the last 2 years, and has rebuilt the emergency reserves quickly. However, the lessons learned from the pandemic are important, as the City learned how quickly those revenues can be used in the event that tourism is impacted or shut down. With a potential economic downturn looming, this year will be particularly critical in continuing to build up the emergency reserves to be better prepared for a potential emergency. The City has taken steps to do so by dedicating cannabis revenues to the reserve in this budget.

In Summary, I am proud to present the proposed budget which balances and accomplishes several goals: restoring service levels, continuing priority projects, catching up on deferred maintenance and repairs, and building emergency reserves.

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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.

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

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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 22-23 Proposed Budget Detail Worksheet – This includes line item detailed revenue and expenditures for each city fund, with a total showing the net “Revenues over/ (under) expenditures for each fund. This includes the dollar and percent changes from the prior final budget and a comparison to actual results from the prior three years. This schedule shows the budget in the first column and comparison information in other columns.

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

Respectfully Submitted,

James Vega,
City Manager



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Statement of Financial Principles

Section 1: Purposes

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

Section 2: General Financial Goal

To manage the resources of the City in a prudent and conservative manner that supports the economic, social and environmental values of the community.

Section 3: General Principles

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

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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: March 2022
The Investment Policy should be reviewed and updated at least annually. The current Investment Policy was updated in March 2022 with the adopted resolution 22-12. 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 22-12 on March 8, 2022 and is attached in its entirety.

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2021-23 Investment Policy



**Adopted by City Council
March 08, 2022
Resolution No. 22-12**

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

**Pamela Greer
Finance Director/ Investment Officer**

**Steve Olsen
Treasurer**

**401 S. Ventura St.
Ojai, CA 93023
Ojai.Ca.Gov**

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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	<ul style="list-style-type: none"> • Issued by nationally or state chartered banks; savings or federal associations; state or federal credit unions; or federally licensed or state licensed branches of foreign banks. 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.	<ul style="list-style-type: none"> • Amounts up to \$250,000 per institution are insured by the FDIC; • Amounts over the insurance limit must be placed with financial institutions participating in the California Local Agency Security Program, providing for collateralization of public funds. • Per 53638 deposits may not exceed bank shareholder equity; total net worth of depository savings or federal association; unimpaired capital and surplus of a credit union; unimpaired capital and surplus of industrial loan companies. • Treasurer may waive collateral for the portion of any deposits insured pursuant to federal law. • The use of private sector entities authorized by 53601.8 to assist in the placement of deposits are NOT permitted.
Bank or Credit Union Certificated of Deposits – FDIC Insured or NCUA Insured	53630 et seq.	80% of Portfolio	5 Years	N/A	<ul style="list-style-type: none"> • Issued by nationally or state chartered banks or federally licensed or state licensed branches of foreign banks which are FDIC insured. and • Purchases limited to \$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)	<ul style="list-style-type: none"> • 60% of portfolio 	N/A	N/A	<p>JPA must be</p> <ul style="list-style-type: none"> • organized pursuant to Section 6509.7; • invest in securities in 53601 subdivisions (a) to (q); and • investment advisor is registered or exempt from registration with the SEC, with at least 5 years of experience, and has assets under management in excess of \$500 million.
County Pooled Investment Funds	53684	<ul style="list-style-type: none"> • 20% of Portfolio 	N/A	N/A	
Money Market Funds	53601(l)	<ul style="list-style-type: none"> • 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 two City Council member, the City Manager, the City Treasurer, the Director of Finance, and two 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 monthly Treasurer’s report may be submitted via an email to the members to meet the 30 day requirement.

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

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

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

21 - Glossary:

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

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

ASKED: The price at which securities are offered.

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

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

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

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

CALTRUST: See Investment Trust of California below.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PORTFOLIO: Collection of securities held by an investor.

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

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

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

REPURCHASE AGREEMENT (REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him for this.

REVERSE REPURCHASE AGREEMENT (REVERSE REPO): A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION (SEC): Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15(C)3-1: See Uniform Net Capital Rule.

STRUCTURED NOTES: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.


TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



City of Ojai

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City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2022-23			Prior Years			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Adopted Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY FY 20-21
REVENUES							
Tax Revenues							
1 Property Tax	\$ 2,359,800	\$ 208,440	9.7%	\$ 2,151,360	\$ 2,327,471	\$ 176,111	\$ 2,189,854
2 Sales Tax	1,916,500	171,500	9.8%	1,745,000	1,820,212	75,212	1,808,610
3 Transient Occupancy Tax	4,923,000*	2,126,920	76.1%	2,796,080	4,834,446	2,038,366	3,463,460
4 Cannabis Tax	320,000	(100,000)	-23.8%	420,000	300,000	(120,000)	187,552
5 Franchise Fees	341,200	98,000	40.3%	243,200	332,400	89,200	357,550
6 Other tax revenues	435,600	159,900	58.0%	275,700	413,820	138,120	461,540
Total Tax Revenues	10,296,100	2,664,760	34.9%	7,631,340	10,028,349	2,397,009	8,468,567
Licenses & Permits							
7 Planning Fees	26,080	4,880	23.0%	21,200	26,030	4,830	23,450
8 Cannabis Licensing Fees	14,410	-	0.0%	14,410	14,410	-	38,420
9 Building & Safety Permits	299,880	59,850	24.9%	240,030	299,970	59,940	308,530
10 Developer Fees	114,980	22,180	23.9%	92,800	114,970	22,170	173,810
11 Plan Check Fees	190,000	114,000	150.0%	76,000	169,182	93,182	96,000
12 Other Licenses & Permits	30,310	14,530	92.1%	15,780	29,220	13,440	50,270
Total Licenses & Permits	675,660	215,440	46.8%	460,220	653,782	193,562	690,480
Revenue From Other Agencies							
13 Motor Vehicle In Lieu	1,019,100	102,800	11.2%	916,300	1,003,040	86,740	970,550
14 AB 939 Fees/SRRE	120,000	4,000	3.4%	116,000	95,270	(20,730)	127,572
15 SLESF "COPS" Funding	152,200	52,200	52.2%	100,000	144,620	44,620	156,727
16 Other revenue	193,600	(13,500)	-6.5%	207,100	50,978	(156,122)	293,670
Total Revenues From Other Agencies	1,484,900	145,500	10.9%	1,339,400	1,293,908	(45,492)	1,548,520
Charges For Current Services							
17 Indirect OH Cost Allocations	260,970	61,760	31.0%	199,210	137,153	(62,057)	222,870
18 Other	80,750	20,450	33.9%	60,300	72,655	12,355	31,302
Total Charges for Current Services	341,720	82,210	31.7%	259,510	209,808	(49,702)	254,172
19 Other Revenues	299,540	(47,510)	-13.7%	347,050	242,990	(104,060)	480,720
Recreation Program Revenues							
20 Recreation Program Revenue	132,800	77,460	140.0%	55,340	118,133	62,793	31,220
21 Recreation Classes Revenue	94,150	45,850	94.9%	48,300	90,819	42,519	42,190
22 Day Camps	38,000	5,530	17.0%	32,470	25,968	(6,502)	47,710
23 Other Recreation	35,000	7,000	25.0%	28,000	34,323	6,323	20,920
Total Recreation Revenues	299,950	135,840	82.8%	164,110	269,243	105,133	142,040
General Fund Revenue before ARPA	13,397,870	3,196,240	31.3%	10,201,630	12,698,079	2,496,449	11,584,498
COVID related funding-ARPA	-			650,000	893,830**	243,830	893,830
Total General Fund Revenues	13,397,870	2,546,240		10,851,630	13,591,909	2,740,279	12,478,328
* Includes 100% of TOT							
** Includes American Rescue Plan Act grant, NOT yet received							
EXPENDITURES							
SALARIES & BENEFITS							
1 Salaries	3,011,130	687,056	29.6%	2,324,074	2,310,780	(13,294)	1,939,336
2 PERS	237,100	(5,090)	-2.1%	242,190	222,150	(20,040)	215,101
2 PERS Unfunded Liability	496,180	(99,040)	-16.6%	595,220	660,460	65,240	560,830
3 Health Insurance	571,540	101,280	21.5%	470,260	397,900	(72,360)	359,384
4 Retiree Medical	237,950	25,950	12.2%	212,000	223,270	11,270	215,726
5 Soc Security & Medicare	210,570	36,670	21.1%	173,900	164,410	(9,490)	142,629
6 Workers Comp Insurance	108,340	47,430	77.9%	60,910	105,080	44,170	91,587
7 Other	65,790	1,520	2.4%	64,270	57,190	(7,080)	42,380
Total Salaries & Benefits	4,938,600	795,776	19.2%	4,142,824	4,141,240	(1,584)	3,566,972
DEPARTMENTAL OPERATING EXP							
8 Recreation	170,360	67,710	66.0%	102,650	119,310	16,660	62,770
9 Contract Sheriff Services (3)	3,375,000	13,000	0.4%	3,362,000	3,159,677	(202,323)	3,185,848
10 Office & Computer Supplies	46,464	12,414	36.5%	34,050	41,870	7,820	27,870
11 City Attorney Services	296,300	32,770	12.4%	263,530	230,170	(33,360)	295,830
12 Insurance	252,816	(20,434)	-7.5%	273,250	216,900	(56,350)	182,920
13 Software License & Maint	24,000	(27,720)	-53.6%	51,720	65,660	13,940	52,160
14 HR & Admin Other Expenditures	98,340	(30,540)	-23.7%	128,880	78,150	(50,730)	86,600
Contingency	550,000***	350,000	175.0%	200,000	191,250	(8,750)	-
Total Operating Expenditures	4,813,280	397,200	9.0%	4,416,080	4,102,987	(313,093)	3,893,998
*** Includes anticipated water litigation							

City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts
Proposed Budget

		Fiscal Year 2022-23			Prior Years			
		Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Adopted Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY FY 20-21
(3)subject to reimbursements								
CONTRACT SERVICES								
15	City Administration	54,240	40,100	283.6%	14,140	30,422	16,282	11,433
16	Planning	327,500	(144,300)	-30.6%	471,800	394,430	(77,370)	214,530
17	Building	334,600	58,930	21.4%	275,670	321,480	45,810	354,930
18	Public Works	426,500	65,480	18.1%	361,020	246,360	(114,660)	160,370
19	Accounting & Auditing	127,850	49,610	63.4%	78,240	48,836	(29,404)	54,282
20	Copier Leases	19,050	1,590	9.1%	17,460	21,455	3,995	13,979
21	Alarms	20,510	-	0.0%	20,510	11,100	(9,410)	10,810
	Total Contract Services	1,310,250	71,410	5.8%	1,238,840	1,074,083	(164,757)	820,333
UTILITIES								
22	Electricity	109,300	17,930	19.6%	91,370	85,560	(5,810)	81,960
23	Natural Gas	5,000	700	16.3%	4,300	4,310	10	4,820
24	Water	47,100	1,270	2.8%	45,830	52,800	6,970	44,950
25	Telephone & Internet	52,800	5,320	11.2%	47,480	45,410	(2,070)	48,170
26	Sewer	11,600	(1,100)	-8.7%	12,700	13,050	350	11,820
27	Trnsf Out/street Light(50)	7,810	980	14.3%	6,830	6,830	-	7,810
	Total Utilities	233,610	25,100	12.0%	208,510	207,960	(550)	199,530
REPAIRS MAINTENANCE								
28	Facilities Maintenance	85,350	16,480	23.9%	68,870	25,580	(43,290)	41,010
29	Park Maintenance	99,450	45,250	83.5%	54,200	36,990	(17,210)	39,340
30	Street Maintenance	48,500	16,400	51.1%	32,100	30,520	(1,580)	19,630
31	Tree Maintenance	116,600	60,100	106.4%	56,500	143,670	87,170	54,270
32	Equipment & Capital Purchases	12,200	11,600	1933.3%	600	3,000	2,400	26,490
33	Trnsf Out/Plaza Maint(52)	53,000	6,620	14.3%	46,380	46,380	-	53,000
	Total Repairs Maintenance	415,100	156,450	60.5%	258,650	286,140	27,490	233,740
OTHER ADMIN EXPENDITURES								
34	Training & Education	55,310	39,990	261.0%	15,320	21,930	6,610	16,560
35	Auto Transportation Costs	44,280	3,830	9.5%	40,450	43,440	2,990	31,510
36	Public Information / Ojai Day	27,000	23,000		4,000	11,080	7,080	2,250
	Total Other Admin Expenses	126,590	66,820	111.8%	59,770	76,450	16,680	50,320
	Total Operating Expenditures	11,837,430	1,512,756	14.7%	10,324,674	9,888,861	(435,813)	8,764,894
	Net Income From City Operations	1,560,440	1,683,484	-1368.20%	(123,044)	2,809,218	2,932,262	2,819,605
OTHER EXPENDITURES								
37	Prepayment of Retiree Medical	100,000	-	0.0%	100,000	100,000	-	-
38	Prepayment of Unfunded Pension Liability	100,000	-		-	-	-	-
39	Community Funding	151,000	(53,000)	-26.0%	204,000	206,600	2,600	157,900
40	Arts Commission	32,840	-	0.0%	32,840	37,553	4,713	29,931
	Total Other Expenditures	383,840	47,000	14.0%	336,840	344,153	7,313	187,831
	Net Income Before Transfers	1,176,600	1,636,484	-355.8%	(459,884)	2,465,070	2,924,954	2,631,774
TRANSFERS								
41	Equipment (Fund 33)	191,000	93,800	96.5%	97,200	97,200	-	20,010
42	Capital Project AB 939 (Fund 31)	167,300	81,600	95.2%	85,700	85,700	-	115,910
43	Library Operations (51)	6,000	750	14.3%	5,250	5,250	-	6,000
44	TOT Transfer to CIP Fund 31	492,300 ⁽²⁾	492,300	100%	-	-	-	366,390
45	Cannabis to Reserve	320,000	320,000	100%	-	300,000	300,000	187,552
	Total Transfers	1,176,600	988,450	525.4%	188,150	488,150	300,000	695,862
	Net Surplus / (Shortage)	0	648,034		(648,034)⁽¹⁾	1,976,920⁽¹⁾	2,624,954	1,935,912
	COVID related funding-ARPA	-	(650,000)		650,000	893,830	243,830	893,830
	Net Balance after Adjments	0	(1,966)	0.00%	1,966	2,870,750	2,868,784	2,829,742

(1) Includes one-time, American Rescue Act grant \$893,830, and other one-time grants.

(2) Proposing FY22-23 Budget adjustment to transfer surplus to support CIP, 10% of TOT less fees = \$492,300.

City of Ojai - Other Funds
FY 22-23 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Libbey Bowl Maintance Fund (11)						
<u>REVENUES</u>							
Libbey Bowl Events	\$ 50,000	\$ 22,000	78.6%	\$ 28,000	\$ 30,000	\$ (2,000)	\$ -
<u>EXPENDITURES</u>							
Transfers to Other Funds	-	-	100%	-	-	-	-
Net Revenue Over/(Under) Expenditures	\$ 50,000	\$ 22,000	78.6%	\$ 28,000	\$ 30,000	\$ (2,000)	\$ -
Measure C (12)							
<u>REVENUES</u>							
Tax Revenues	\$ 2,462,900	\$ 1,073,720	77.3%	\$ 1,389,180	\$ 2,418,600	\$ 1,029,420	\$ 1,705,886
Other Revenues	2,700	-	100%	-	2,700	2,700	2,554
Total Revenues Fund 12	2,465,600	1,073,720	77.5%	1,389,180	2,421,300	1,032,120	1,708,440
<u>EXPENDITURES*</u>							
Tree Maintenance	2,500	(120,000)	-98.0%	122,500	110,810	11,690	29,985
Facility Improvements	-	-	100%	-	-	-	-
Code Compliance	140,000	50,000	55.6%	90,000	90,000	-	-
Emergency Public Signboard	-	(8,000)	-100.0%	8,000	900	7,100	8,124
Street Mtnc: Sidewalk, Street signs, Street striping, Bike lane, etc.	-	-	100%	-	-	-	-
Transfers to Other Funds (see fund 31-CIP & 33-Equipment)	3,456,996	2,283,876	194.7%	1,173,120	631,520	(541,600)	317,626
Miscellaneous Expenses (bank fees, etc)	800	800	100%	-	800	-	757
Total Expenditures Fund 12	3,600,296	2,206,676	158.3%	1,393,620	834,030	(522,810)	356,491
Net Revenue Over/(Under) Expenditures	\$ (1,134,696)	\$ (1,132,956)	25456.2%	\$ (4,440)	\$ 1,587,270	\$ 1,554,930	\$ 1,351,949
Gas Tax Fund (22)							
<u>REVENUES</u>							
Tax Revenues	\$ 394,038	\$ 59,838	17.9%	\$ 334,200	\$ 296,087	(38,113)	\$ 307,372
Other Revenues	500	(2,000)	-80.0%	\$ 2,500	\$ 762	(1,738)	\$ 521
Total Revenues Fund 22	394,538	57,838	17.2%	336,700	296,849	(39,851)	307,893
<u>EXPENDITURES</u>							
Other Expenses	200	(1,500)	-88.2%	1,700	140	(1,560)	150
Transfers to Other Funds	270,000	(13,000)	-4.6%	283,000	-	(283,000)	-
Total Expenditures Fund 22	270,200	(14,500)	-5.1%	284,700	140	(284,560)	150
Net Revenue Over/(Under) Expenditures	\$ 124,338	\$ 72,338	139.1%	\$ 52,000	\$ 296,709	\$ 244,709	\$ 307,743
Transit Fund (23)							
<u>REVENUES</u>							
Grant Revenues	\$ 2,216,200	\$ 1,654,500	294.6%	\$ 561,700	\$ 212,810	\$ (348,890)	\$ 1,113,170
Trolley Fare Revenues	119,050	12,050	11.3%	107,000	100,232	(6,768)	49,950
Transfers from Other Funds	-	-	100%	-	-	-	-
Total Revenues Fund 23	2,335,250	1,666,550	249.2%	668,700	313,042	(355,658)	1,163,120
<u>EXPENDITURES</u>							
SALARIES & BENEFITS:							
Salaries	370,850	15,850	4.5%	355,000	229,480	(125,520)	257,540
PERS	39,830	1,670	4.4%	38,160	43,350	5,190	46,670
Health Insurance	21,940	(8,380)	-27.6%	30,320	9,410	(20,910)	16,730
Retiree Medical	15,250	6,950	83.7%	8,300	16,450	8,150	1,100
Soc Security & Medicare	25,800	3,410	15.2%	22,390	17,560	(4,830)	19,560
Workers Comp Insurance	11,040	5,200	89.0%	5,840	10,710	4,870	8,780
Other	5,860	(25,000)	-24.3%	7,740	2,860	(4,880)	4,870
Total Salaries & Benefits	490,570	22,820	4.9%	467,750	329,820	(137,930)	355,250
Office & Computer Supplies	29,100	16,300	127.3%	12,800	6,880	(5,920)	11,879
HR & Other Admin Expenditures	16,000	(12,400)	-43.7%	28,400	8,290	(20,110)	9,320
Telephone, Internet, Alarm	152,650	150,630	7456.9%	2,020	2,263	243	1,767
Contract Services	42,780	6,560	18.1%	36,220	66,225	30,005	23,559
Insurance	23,864	6,864	40.4%	17,000	15,524	(1,476)	19,540
Other Admin Expenses	5,000	1,200	31.6%	3,800	70	(3,730)	550
Auto & Transportation Costs	83,260	25,960	45.3%	57,300	50,760	(6,540)	56,090
Grant Expenses	232,300	55,800	31.6%	176,500	138,375	(38,125)	217,300
Other Expenses	700	700	100%	-	700	700	710
Depreciation	102,050	-	0.0%	102,050	-	(102,050)	94,213
Capital Purchases	171,000	171,000	100%	-	-	-	-
Capital Transfers to Other Funds	444,620	-	16741.7%	2,640	1,980	(660)	2,660
Subtotal	1,303,324	864,594	197.1%	438,730	291,068	(147,662)	437,587
Total Expenditures Fund 23	1,793,894	887,414	97.9%	906,480	620,888	(285,592)	792,837

City of Ojai - Other Funds
FY 22-23 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Net Revenue Over/(Under) Expenditures	\$ 541,356	\$ 779,136	-327.7%	\$ (237,780)	\$ (307,845)	\$ (70,065)	\$ 370,283
Transit Equipment Replacement Fund (24)							
<u>REVENUES</u>							
Deferred Revenues	\$ 144,900	\$ 117,900	436.7%	\$ 27,000	\$ 120	\$ (26,880)	\$ 357
Transfers In From Other Funds	-	-	100%	-	-	-	-
Total Revenues Fund 24	144,900	117,900	436.7%	27,000	120	(26,880)	357
<u>EXPENDITURES</u>							
Transfers to Other Funds	-	(25,000)	-100.0%	25,000	-	(25,000)	-
Other Expenditures	100	100		-	50	50	53
Total Expenditure Fund 24	100	(24,900)	-99.6%	25,000	50	(24,950)	53
Net Revenue Over/(Under) Expenditures	\$ 144,800	\$ 142,800	7140.0%	\$ 2,000	\$ 70	\$ (1,930)	\$ 304
Drainage Fund (25)							
<u>REVENUES</u>							
Drainage Fees	\$ -	\$ -	100%	\$ -	\$ -	\$ -	\$ -
Budgeted Use of Funds	-	(30,950)	-100.0%	30,950	-	(30,950)	-
Other Revenues	400	400	100%	-	125	125	378
Total Revenues Fund 25	400	(30,550)	-98.7%	30,950	125	(30,825)	378
<u>EXPENDITURES</u>							
Indirect OH Cost Allocation	180	(770)	-81.1%	950	713	(237)	650
Transfer to Other Funds	57,000	27,000	90.0%	30,000	-	(30,000)	-
Other Expenditures	100	100		-	80	80	113
Total Expenditures Fund 25	57,280	26,330	85.1%	30,950	793	(30,157)	763
Net Revenue Over/(Under) Expenditures	\$ (56,880)	\$ (56,880)	100%	\$ -	\$ (667)	\$ (667)	\$ (385)
TDA Art 3-Bike & Ped Fund (26)							
<u>REVENUES</u>							
Article 3 - Bike/Ped Funds	\$ 174,800	173,800	17380.0%	\$ 1,000	\$ 1,152	152	\$ 492,828
Budgeted Use of Fund Balance	-	(3,000)	-100.0%	3,000	-	(3,000)	-
Other Revenues	2,000	1,000	100.0%	1,000	1,376	376	1,910
Total Revenues Fund 26	176,800	171,800	3436.0%	5,000	2,528	(2,472)	494,738
<u>EXPENDITURES</u>							
Transfer to Other Funds	952,900	947,900	18958.0%	5,000	(4)	(5,004)	158,786
Other Expenditures	600	600	100%	-	550	550	557
Total Expenditures Fund 26	953,500	948,500	18970.0%	5,000	546	(4,454)	159,343
Net Revenue Over/(Under) Expenditures	\$ (776,700)	\$ (776,700)		\$ -	\$ 1,982	\$ 1,982	\$ 335,395
Capital & Special Projects Fund (31)							
<u>REVENUES</u>							
Transfers in From Other Funds	\$ 1,511,200	\$ 1,073,500	245.3%	\$ 437,700	\$ -	\$ (437,700)	\$ 274,700
Tax Revenues	3,606,216	2,560,296	244.8%	1,045,920	56,870	(989,050)	634,020
Revenues from Other Agencies	4,017,538	2,486,438	162.4%	1,531,100	600,130	(930,970)	278,771
Misc Receipts, Donations & Refunds	429,500	302,000	236.9%	127,500	3,512	(123,989)	40,988
Other Revenues	1,200	300	33.3%	900	1,410	510	930
Total Revenues Fund 31	9,565,654	6,422,534	204.3%	3,143,120	661,922	(2,481,199)	1,229,409
<u>EXPENDITURES</u>							
Bus Shelter Project	112,500	84,630	303.7%	27,870	20,000	(7,870)	-
Climate Mitigation	475,000	(213,000)	-31.0%	688,000	657,500	(30,500)	320,446
Parking Lot Maintenance	186,000	186,000	100%	-	-	-	-
Misc Park Projects	1,229,083	840,583	216.4%	388,500	55,630	(332,870)	87,323
Gen Maint Projects-Facilities	243,000	211,000	659.4%	32,000	14,350	(17,650)	34,450
Misc Special Project-Complete Streets	230,900	157,900	216.3%	73,000	133,680	60,680	13,820
Drainage Project	193,000	163,000	543.3%	30,000	-	(30,000)	-
STP/Street Overlay Project	1,862,300	956,600	105.6%	905,700	40,380	(865,320)	-
ATP Grant Projects	4,145,100	3,282,950	380.8%	862,150	175,000	(687,150)	117,850
Arcade Plaza Drain	30,000	-	0.0%	30,000	30,000	-	-
Other Expense	465,770	384,870	475.7%	80,900	101,900	21,000	242
Transfers to Other Funds	-	-	100%	-	-	-	-
Land Purchase	-	-	100%	-	-	-	-
Total Expenditures Fund 31	9,172,653	6,054,533	194.2%	3,118,120	1,228,440	(1,889,680)	574,131
Net Revenue Over/(Under) Expenditures	\$ 393,001	\$ 368,001	1472.0%	\$ 25,000	\$ (566,519)	\$ (591,519)	\$ 655,277

City of Ojai - Other Funds
FY 22-23 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget	\$ Change From PY Budget	% Change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual
	FY 22-23	Budget	Budget	FY 21-22	FY 21-22	FY 21-22	FY 20-21
Equipment Replacement Fund (33)							
<u>REVENUES</u>							
Transfers from Other Funds	\$ 665,000	\$ 517,360	350.4%	\$ 147,640	\$ 1,980	\$ 145,660	\$ 2,660
Equip & IT Reserve Transfer	311,500	234,300	303.5%	77,200	723	76,477	20,010
Revenue from Other Agencies	-	(440,000)	-100.0%	440,000	-	440,000	-
Budgeted Use of Funds	112,550	112,550	100%	-	-	-	-
Other Revenue	2,700	200	8.0%	2,500	845	1,655	2,537
Total Revenues Fund 33	1,091,750	424,410	63.6%	667,340	3,548	663,792	25,206
<u>EXPENDITURES</u>							
Computer Supplies R&M	9,900	9,900	0.0%	-	1,055	(1,055)	-
Equipment:							
IT Security Assessments/Audit	32,800	14,600	80.2%	18,200	-	18,200	12,170
Tools & Equipment	20,050	16,050	401.3%	4,000	24,925	(20,925)	2,864
Finance Dept Vehicle	-	-	100%	-	-	-	-
Software implementation	128,850	31,650	32.6%	97,200	-	97,200	2,765
Equipment - Recreation programs	2,700	2,700	100%	-	-	-	-
Rec Dept Van	-	-	100%	-	-	-	-
Vehicle purchases	627,000	52,000	9.0%	575,000	-	575,000	-
Generators & AC	52,600	52,600	100%	-	-	-	-
Electric Vehicle Charging Stat	40,000	40,000	100%	-	3,084	(3,084)	1,030
Electric Landscape Yard Equip	10,000	10,000	100%	-	-	-	8,087
Public Works vehicles	-	-	100%	-	-	-	-
IT Vehicle	-	-	100%	-	-	-	-
IT Servers & Hardware	18,000	18,000	100%	-	5,453	(5,453)	3,620
IT PW Computers	-	-	100%	-	2,373	(2,373)	-
IT Network & Server Room	100,530	85,530	570.2%	15,000	-	15,000	-
Other Expense	800	800	100%	-	780	(780)	757
Total Expenditures Fund 33	1,043,230	333,830	47.1%	709,400	37,670	671,730	31,293
Net Revenue Over/(Under) Expenditures	\$ 48,520	\$ 90,580	-215.4%	\$ (42,060)	\$ (34,122)	\$ 7,938	\$ (6,086)
Lighting Fund (50)							
<u>REVENUES</u>							
Special Assessment	\$ 93,900	\$ (600)	-0.6%	\$ 94,500	\$ 80,337	\$ (14,163)	\$ 92,413
Transfer from Other Funds	7,810	980	14.3%	6,830	6,830	-	7,810
Other Revenues	1,000	1,000	100%	-	318	318	963
	102,710	1,380	1.4%	101,330	87,485	(13,845)	101,186
<u>EXPENDITURES</u>							
Salaries	6,250	6,250	100.00%	-	-	-	-
PERS	475	475	100.00%	-	-	-	-
Soc Security & Medicare	479	479	100.00%	-	-	-	-
Workers Comp Insurance	240	240	100.00%	-	235	235	-
Other	1,231	1,231	100.00%	-	-	-	-
Total Salaries & Benefits	8,675	8,675	500.00%	-	235	235	-
Contract Services	-	-	100%	-	-	-	-
Street Lighting Electricity	78,000	14,000	21.9%	64,000	78,650	14,650	73,540
Indirect OH Cost Allocation	19,810	3,410	20.8%	16,400	12,300	(4,100)	11,100
Other Expenditures	300	300	100%	-	300	300	285
Total Expenditures Fund 50	106,785	26,385	32.8%	80,400	91,485	11,085	84,925
Net Revenue Over/(Under) Expenditures	\$ (4,075)	\$ (25,005)	-119.5%	\$ 20,930	\$ (4,000)	\$ (24,930)	\$ 16,260
Library Special Tax Fund (51)							
<u>REVENUES</u>							
Library Special Tax	\$ 116,340	\$ 2,200	1.9%	\$ 114,140	\$ 114,730	\$ 590	\$ 114,021
Other Revenues	6,300	550	9.6%	5,750	5,550	(200)	6,293
Total Revenues Fund 51	122,640	2,750	2.3%	119,890	120,280	390	120,314
<u>EXPENDITURES</u>							
Library Services	122,620	12,720	11.6%	109,900	109,990	90	106,090
Total Expenditures Fund 51	122,620	12,720	11.6%	109,900	109,990	90	106,090
Net Revenue Over/(Under) Expenditures	\$ 20	\$ (9,970)	-99.8%	\$ 9,990	\$ 10,290	\$ 300	\$ 14,224

City of Ojai - Other Funds
FY 22-23 Budget With Comparison to Prior Year Amounts


Proposed Budget

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget	\$ Change From PY	% Change From PY	Final Budget	Projected Actual	Projected Variance	Actual
	FY 22-23	Budget	Budget	FY 21-22	FY 21-22	FY 21-22	FY 20-21
Plaza Maintenance Fund (52)							
<u>REVENUES</u>							
Plaza Maintenance Assessment	\$ 145,700	\$ 31,314	1.1%	\$ 144,130	\$ 114,386	\$ (29,744)	\$ 153,113
Transfer from Other Funds	70,000	23,620	50.9%	46,380	34,785	(11,595)	53,000
Other Revenues	14,500	11,900	457.7%	2,600	3,956	1,356	12,925
Total Revenues Fund 52	230,200	37,090	19.2%	193,110	153,127	(39,983)	219,038
<u>EXPENDITURES</u>							
Salaries	36,500	290	0.8%	36,210	39,160	2,950	48,570
PERS	475	(4,575)	-90.6%	5,050	4,740	(310)	6,730
Soc Security & Medicare	479	(2,101)	-81.4%	2,580	2,810	230	3,390
Workers Comp Insurance	240	(360)	-60.0%	600	240	(360)	920
Other	1,231	(7,719)	-86.2%	8,950	9,950	1,000	12,060
Total Salaries & Benefits	38,925	(14,465)	-27.1%	53,390	56,900	3,510	71,670
			100%				
Other Material & Supplies	9,150	210	2.3%	8,940	3,950	(4,990)	14,160
Contract Services	24,100	(35,900)	-59.8%	60,000	14,710	(45,290)	14,000
Electricity	6,800	1,800	36.0%	5,000	17,480	12,480	6,460
Water	6,500	500	8.3%	6,000	7,850	1,850	6,200
Sewer	1,400	(50)	-3.4%	1,450	1,460	10	1,430
Indirect OH Cost Allocation	30,440	4,860	19.0%	25,580	19,190	(6,390)	16,580
Transfer to Other Funds	64,000	55,000	611.1%	9,000	-	(9,000)	-
Total Expenditures Fund 52	181,315	11,955	7.1%	169,360	121,540	(47,820)	130,500
Net Revenue Over/(Under) Expenditures	\$ 48,885	\$ 25,135	105.8%	\$ 23,750	\$ 31,587	\$ 7,837	\$ 88,538
Cemetary Fund (70)							
<u>REVENUES</u>							
Cemetary Plot Sales	\$ 8,402	\$ 2,262	36.8%	\$ 6,140	\$ 5,429	\$ 712	\$ 5,960
Misc Refunds & Receipts	-	-	100%	-	-	-	-
Other Revenues	1,200	(1,800)	-60.0%	3,000	361	2,639	1,165
Total Revenues Fund 70	9,602	462	5.1%	9,140	5,790	3,350	7,125
<u>EXPENDITURES</u>							
Salaries	8,760	1,120	14.7%	7,640	20,669	(13,029)	7,250
PERS	1,100	(580)	-34.5%	1,680	2,067	(387)	1,351
Soc Security & Medicare	670	120	21.8%	550	1,556	(1,006)	550
Workers Comp Insurance	400	(100)	-20.0%	500	380	120	760
Other	1,680	(7,030)	-80.7%	8,710	3,183	5,527	1,590
Total Salaries & Benefits	12,610	(6,470)	-33.9%	19,080	27,855	(8,775)	11,501
Contract Services	16,200	13,090	420.9%	3,110	3,105	5	-
Cemetary Maintenance	9,650	8,750	972.2%	900	1,887	(987)	130
Water	600	120	25.0%	480	1,435	(955)	570
Indirect OH Costs Allocation	3,630	(1,280)	-26.1%	4,910	3,683	1,227	2,770
Transfers to Other Funds	-	-	100%	-	-	-	-
Other Expenditures	1,050	590	128.3%	460	350	110	595
Total Expenditures Fund 70	43,740	14,800	51.1%	28,940	38,315	(9,375)	15,566
Net Revenue Over/(Under) Expenditures	\$ (34,138)	\$ (14,338)	72.4%	\$ (19,800)	\$ (32,525)	\$ 12,725	\$ (8,440)

City of Ojai - Other Funds
FY 22-23 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget	\$ Change From PY	% Change From PY	Final Budget	Projected Actual	Projected Variance	Actual
	FY 22-23	Budget	Budget	FY 21-22	FY 21-22	FY 21-22	FY 20-21
RDA Successor Agency Fund (190)							
<u>REVENUES</u>							
RDA Property Tax Trust Fund	\$ 29,199	\$ (364,401)	-92.6%	\$ 393,600	\$ 28,630	\$ 364,970	\$ 345,750
Other Revenues	700	200	40.0%	500	650	(150)	672
Total Revenues Fund 190	29,899	(364,201)	-92.4%	394,100	29,280	364,820	346,422
<u>EXPENDITURES</u>							
Salaries	-	-	0.00%	-	-	-	-
PERS	-	-	0.00%	-	-	-	-
Soc Security & Medicare	-	-	0.00%	-	-	-	-
Workers Comp Insurance	-	-	0.00%	-	-	-	-
Other	-	-	0.00%	-	-	-	-
Total Salaries & Benefits	-	-	0.00%	-	-	-	-
Other Expense	37,199	(7,621)	1.0%	36,820	28,830	7,990	36,000
Loan Payment to City of Ojai & SA Housing	-	(357,280)	-100.0%	357,280	-	357,280	-
Contract Services	-	-	0.00%	-	-	-	-
Electricity	-	-	0.00%	-	-	-	-
Natural Gas	-	-	0.00%	-	-	-	-
Water	-	-	0.00%	-	-	-	-
Telephone	-	-	0.00%	-	-	-	-
Sewer	-	-	0.00%	-	-	-	-
Indirect OH Costs Allocation	-	-	0.00%	-	-	-	-
Other Expenditures	-	-	0.00%	-	-	-	-
Total Expenditures Fund 190	37,199	(364,901)	-92.59%	394,100	28,830	365,270	36,000
Net Revenue Over/(Under) Expenditures	\$ (7,300)	\$ 700	100%	\$ -	\$ 450	\$ (450)	\$ 310,422
RDA Successor Housing Fund (192)							
<u>REVENUES</u>							
Low & Mod Housing (20%)	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Misc Refunds & Receipts	-	(5,780)	-100.0%	5,780	-	5,780	-
Other Revenues	3,400	(1,600)	-32.0%	5,000	1,023	3,977	3,243
Total Revenues Fund 191	3,400	(7,380)	-68.5%	10,780	1,023	9,757	3,243
<u>EXPENDITURES</u>							
Housing Rehab	-	-	100%	-	-	-	-
Indirect OH Costs Allocation	61,090	58,460	2222.8%	2,630	1,970	660	22,470
Sewer	2,300	150	7.0%	2,150	2,190	(40)	2,150
Other	1,600	-	-85.5%	11,000	990	10,010	1,514
Total Expenditures Fund 191	64,990	58,610	1259.6%	4,780	5,150	10,630	26,134
Net Revenue Over/(Under) Expenditures	\$ (61,590)	\$ (65,990)	-1328.08%	\$ 6,000	\$ (4,127)	\$ (873)	\$ (22,892)



City of Ojai

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City of Ojai

Budget Highlights

Introduction

The budget is broken into several different funds based upon legal requirements, and functional or operational needs of the City.

A “fund” is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and other financial uses, residual equities or fund balances, and changes to the fund balance segregated based on level of constraints placed upon how resources can be spent.

Restricted funds are financial resources with constraints place by State, Federal, or by City government ordinances. Committed funds are financial resources where use of the resources are imposed by City Council through a formal action and requires a formal action to remove. Assigned resources are set aside for a purpose that is narrower than the purpose of the general fund by City Council or designated body or official. Nonspendable resources consist of assets that are inherently nonspendable such as receivables and prepaids.

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.

The City accounts for restricted funds in Special Revenue Funds. Special revenues are restricted for specific uses either by state or federal law, grant agreements, or local ordinances. The City utilizes special revenues to support street improvements, street lighting, plaza maintenance, or a specific type of project such as transportation or park projects. The City maintains eleven (11) special revenue funds.

The City maintains two enterprise funds. The City uses enterprise funds to account for the trolley services and the public cemetery operations.

In accordance with the City’s 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.



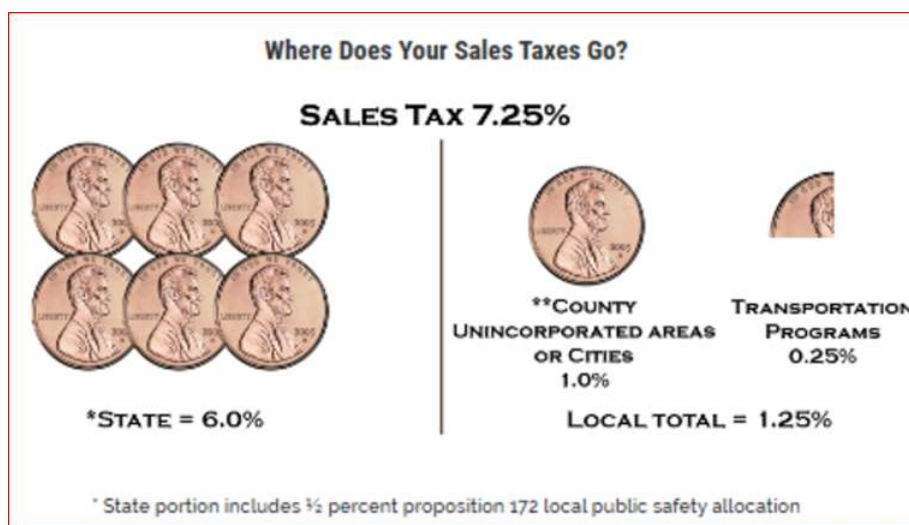
City of Ojai

Conservative Revenue Estimates

The FY22-23 revenue estimate for the General Fund is approximately \$13.4 million. The City's "Big Three" sources of revenue, Transient Occupancy Tax (TOT), Property Tax, and Sales Tax account for approximately \$9.2 million of the General Fund revenues. TOT revenue accounts for 53% of "Big Three" revenues and 37% of total General Fund revenues. FY21-22 was an unpredictable and unstable year for revenue forecast with multiple shutdown orders due to the coronavirus outbreaks. The FY21-22 budget was adopted one week after the shutdown order was lifted. One year has passed since the last business shutdown order and FY22-23 looks promising as current year revenues surpassed our conservative estimates.

The current year transient occupancy tax (TOT) trend suggests revenue is back to the pre-pandemic level. It is uncertain if the current TOT revenue is due to pent-up pandemic stress; therefore, staff remains conservative in forecasting TOT revenue of \$4.9 million even when the current trend suggests TOT revenues are back to pre-pandemic levels. Ojai Valley Inn and Spa remain the top producer of TOT revenue as well as sales tax revenue for Ojai. The drastic increase in TOT is partly because the hotels increase their room rates.

Sales tax revenue is anticipated to recover to pre-pandemic, however, the growth rate would not be as drastic as TOT revenue. Projected sales tax revenue is based on information from our contracted sales tax consultant compared to actual receipts from prior years.



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 minus distributions to school districts and special districts before the funding comes to the city. Annual growth in secured property tax has averaged 4%, however, staff has conservatively revised estimated property tax at a 1% growth from the FY21-22 estimated actual due to lack of housing growth in the City.

City of Ojai

Where does City of Ojai 1% Property taxes go?



development, and building & safety fees that result from development and construction activities in the city.

As revenue appears to be normalizing, this budget also includes catching up on deferred maintenance, replacement of climate-sensitive vehicles and types of equipment, restoration of services, rebuilding staffing, and prepaying retiree medical and unfunded pension liability. The FY22-23 proposed budget of expenditures does not exceed estimated revenues.

Infrastructure Needs

Recognizing the need to improve the City’s infrastructure, City Council and Ojai residents voted and passed a 5% TOT increase in March 2020. Within weeks, a “social distancing order” was placed on all travels due to the coronavirus pandemic outbreak. Council delayed implementing the 5% TOT increase until June 2020. The City began building Measure “C” funds as a strategy to conserve, preserve, and accumulate during the pandemic. After two years of building measure “C” reserve, the City is in a position to begin addressing deferred maintenance of infrastructure, particularly roads and facilities.

Capital Improvement Plan

The Capital Improvement Plan includes \$10.1 million (approx. \$4.1 million is for the ATP project, which is grant-funded) in capital projects to catch up on deferred maintenance. Of the \$10.1 million, \$9.0 million is allocated towards capital improvement projects (see page 168) and \$1.0 million towards vehicle and equipment expenses (see page 177). \$3.5 million is funded by Measure “C”, with the remaining funds transferred in from other funds and grants.

The Capital Improvement Project (CIP) includes \$2.1 million for street and road improvements. The \$2.1 million consists of street paving, bike trail and bike lane improvements, trip hazards, and a speed survey tool. \$1.1 million is for climate mitigation, such as Middle Stewart Canyon restoration, Solar panels, and begin implementation of

License and permit revenues have been volatile over the last five years. Staff is projecting FY22-23 budget to be in line with current year receipts, therefore budgeted with a 3% increase from FY21-22 estimated actual. Increases and decreases by type are a result of completed or known projects in the works. These revenues are primarily from planning,

City of Ojai

purchases of one electric trolley, trucks, and types of equipment where available. Included in the \$1.1 million above is the purchase of an electric trolley, an electric truck, and two types of trailers for a total of \$627,000. \$1.2 million is also included in the budget for park improvements, \$443,000 in facilities repair, \$223,000 in drainage work, \$112,500 in trolley stop improvements, and \$100,000 for trees.

Equipment Replacement Plan

A sinking fund was established to prepare for the timely replacement of pieces of equipment, software, and vehicles. 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 includes a \$191,000 total transfer to this sinking fund.

The total Equipment and software budget totals \$397,400. Included in this budget is \$228,650 for hardware, software, and server room upgrades. Some software upgrade includes Laserfiche for document record-keeping and tracking, upgrading the City's Financial system, Community Development and Public Works Accela program, along with other operating software for effective and efficient operations. Other planned purchases include three electric charging stations, backup batteries, and electric tools.

Staffing

Staffing levels have been at a very lean level for several years. FY22-23 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 city services.

Code enforcement and short-term rental enforcement are 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.

This budget includes two additional maintenance workers for the Public Works department to maintain our parks and infrastructures, one recreation specialist conversion from part-time to full-time, fourteen additional trolley drivers to bring back the second route, a part-time planner, and a part-time office assistant.

Employee Compensation

The minimum wage has increased to \$15 per hour in January 2022. This increase 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,

City of Ojai

decrease the number of employees staffing these programs and classes, or eliminate some of the classes that cannot recuperate the cost of providing them. Staffing levels were kept at a skeleton level, during the pandemic, this budget attempts to restore staff levels to pre-pandemic.

To be competitive with surrounding area drivers, the trolley drivers received an increase in their pay ranges. This increase in trolley drivers' pay range is estimated to cost the City about \$43,500 annually.

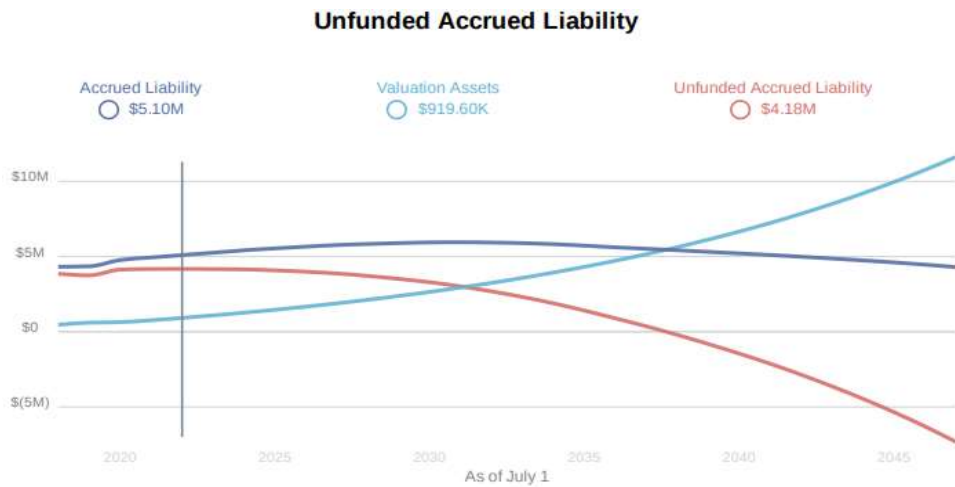
The Public Employees Retirement System and State Legislature have made actuarial and structural changes to the retirement system that resulted in increasing the city's contribution to pensions for many years. In addition to these changes, the CalPERS board lowered the discount rate used in computing annual ongoing costs and unfunded pension liabilities. As the CalPERS discount rate fluctuates due to market conditions as well as the City's contribution rate, the PERS cost will also fluctuate. Current PERS costs are comprised of the normal PERS rates for current employees and an annual amortization of the unfunded PERS liability.

Classic employees now contribute 5% of the employee portion and PEPRA employees contribute the entire 7.73% employee portion of the PERS contribution. The increased employee contribution to the PERS cost has resulted in an estimated \$9,000 reduction in the normal PERS cost, however, reduction is less than the effect of the increase in employees costs. The current budget includes \$237,000 for retiree medical. The unfunded liability payment is estimated to increase by 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. FY22-23 budget includes a \$100,000 contribution trust towards the unfunded liability to reduce future increases.



City of Ojai

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 are still covered by the more generous benefit retirees. 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 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 \$223,000 annually for retiree medical premiums. The City has been contributing \$100,000 per year to the OPEB trust for future retiree medical premiums. These contributions have begun a trend that will reduce the unfunded actuarial liability to the level of plan assets and nearly eliminate in 2038. This budget includes the annual \$100,000 contribution prefunding of the retiree medical OPEB trust.



The former Redevelopment Agency (RDA) received loans from General Fund and the Housing Agency fund. In prior years the payment received from the State of California, (now County of Ventura) was recorded as revenues and expenses as the loans are paid down annually. This loan amount was moved to a receivable and payable account; therefore, the revenue and expenses received will not show up in this Revenues and Expenditures budget. The principal loan amount for both the General Fund and Successor Housing fund were paid off in FY20/21.

The Successor Agency (fund 190), will only show the actual expenses of the fund. Currently, the Skate Park parking lot and bank fees are the only expenses. The lease amount shown in this fund represents the approved annual payment amount at the time of the RDA dissolution at the end of 2012. Additional costs of the parking lot lease will be part of the general fund expenditures going forward.

The Housing Successor agency fund (192) assumed loans of the former redevelopment

City of Ojai

agency. The principal payment has been paid off in FY20/21. Interest receivable is recorded as a receivable and will not show up in this budget. Expenditures for Housing Successor included overhead costs and bank fees.

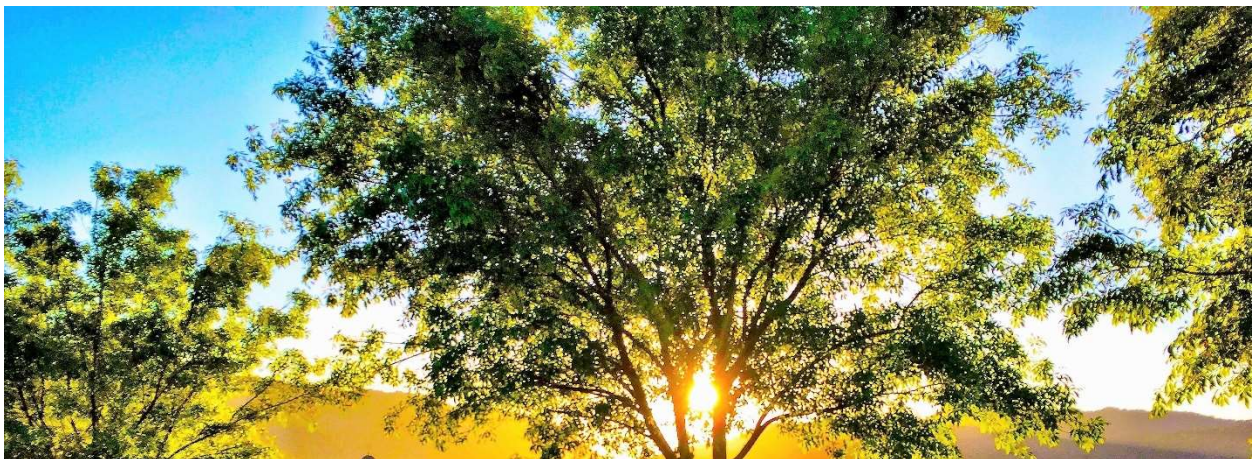
The General fund budget includes \$13.4 million in estimated revenue minus \$11.8 million in departmental expenditures (including \$550,000 operating contingency) resulting in \$1.6 million in operating surplus. The budget also includes the following “non-operating” expenditures resulting in \$1.2 million “net income before transfers” and “assigned” cannabis revenue transfer to reserve:

- 100,000 Prepayment of Retiree Medical
- 100,000 Prepayment of Unfunded Pension Liability
- 151,000 Community Outreach
- 32,840 Arts Commission

The overall City of Ojai’s estimated revenue is approximately \$30.0 million and the total estimated expenditures are approximately \$30.8 million and total City deficit of \$746,000.

Re-start, Refresh, and Resilience

These past two years and the current budget year exemplify the City Council’s ability to come together, adjust quickly during tough times, and make hard decisions. Ojai residents passed Measure C and Measure G at a critical time. The City did not have to take on an additional financial burden or use furlough as a solution to weather the economic downturn during the pandemic challenges. Now is the time to build the reserve and preserve the City’s infrastructures to prepare for any unknowns that may affect the City’s ability to respond quickly.



City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts

Revenues by Type & Expenditures By Department

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
REVENUES							
<u>Tax Revenues</u>							
Property Tax	\$2,359,800	\$208,440	9.69%	\$2,151,360	\$2,327,471	\$176,111	\$2,189,854
Sales Tax	1,916,500	171,500	9.83%	1,745,000	1,820,212	75,212	1,808,610
Transient Occupancy Tax	4,923,000	2,126,920	76.07%	2,796,080	4,834,446	2,038,366	3,463,460
Cannabis Tax	320,000	(100,000)	-23.81%	420,000	300,000	(120,000)	187,552
Franchisee Fees	341,200	98,000	40.30%	243,200	332,400	89,200	357,550
Other tax revenues	435,600	159,900	58.00%	275,700	413,820	138,120	461,540
Total Tax Revenues	10,296,100	2,664,760	34.92%	7,631,340	10,028,349	2,397,009	8,468,567
<u>Licenses & Permits</u>							
Planning Fees	26,080	4,880	23.02%	21,200	26,030	4,830	23,450
Cannabis Licensing Fees	14,410	-	0.00%	14,410	14,410	-	38,420
Building & Safety Permits	299,880	59,850	24.93%	240,030	299,970	59,940	308,530
Developer Fees	114,980	22,180	23.90%	92,800	114,970	22,170	173,810
Plan Check Fees	190,000	114,000	150.00%	76,000	169,182	93,182	96,000
Other Licenses & Permits	30,310	14,530	92.08%	15,780	29,220	13,440	50,270
Total Licenses & Permits	675,660	215,440	46.81%	460,220	653,782	193,562	690,480
<u>Revenue From Other Agencies</u>							
Motor Vehicle In Lieu	1,019,100	102,800	11.22%	916,300	1,003,040	86,740	970,550
AB 939 Fees/SRRE	120,000	4,000	3.45%	116,000	95,270	(20,730)	127,572
SLESF "COPS" Funding	152,200	52,200	52.20%	100,000	144,620	44,620	156,727
Other revenue	193,600	(663,500)	-77.41%	857,100	944,808	87,708	1,187,500
Total Revenues From Other Agencies	1,484,900	(504,500)	-25.36%	1,989,400	2,187,738	198,338	2,442,349
<u>Charges For Current Services</u>							
Indirect OH Cost Allocations	260,970	61,760	31.00%	199,210	137,153	(62,057)	222,870
Other	80,750	20,450	33.91%	60,300	72,655	12,355	31,302
Total Charges for Current Services	341,720	82,210	31.68%	259,510	209,808	(49,702)	254,172
Other Revenues	299,540	(47,510)	-13.69%	347,050	242,990	(104,060)	480,720
<u>Recreation Program Revenues</u>							
Recreation Program Revenue	132,800	77,460	139.97%	55,340	118,133	62,793	31,220
Recreation Classes Revenue	94,150	45,850	94.93%	48,300	90,819	42,519	42,190
Day Camps	38,000	5,530	17.03%	32,470	25,968	(6,502)	47,710
Other Recreation	35,000	7,000	25.00%	28,000	34,323	6,323	20,920
Recreation Revenues	299,950	135,840	82.77%	164,110	269,243	105,133	142,040
Total General Fund Revenue	13,397,870	2,546,240	23.46%	10,851,630	13,591,909	2,740,279	12,478,327

City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts

Revenues by Type & Expenditures By Department

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
EXPENDITURES - By Department							
City Council Department	143,220	(72,270)	-33.54%	215,490	137,599	(77,891)	113,988
City Manager Department	1,178,250	582,326	97.72%	595,924	578,987	(16,937)	392,544
CM - IT Department	152,250	(31,740)	-17.25%	183,990	208,680	24,690	100,316
City Treasurer Department	22,100	770	3.61%	21,330	4,226	(17,104)	5,273
Finance Department	784,854	104,194	15.31%	680,660	721,162	40,502	628,629
City Attorney Department	296,300	32,770	12.44%	263,530	230,165	(33,365)	295,834
City Clerk/Records Manager	240,440	66,830	38.49%	173,610	182,338	8,728	178,503
Non-Departmental City-Wide	2,156,196	775,156	56.13%	1,381,040	1,380,648	(392)	1,516,889
Arts Commission Department	59,500	3,220	5.72%	56,280	66,452	10,172	52,804
Police Department	3,448,100	210	0.01%	3,447,890	3,262,181	(185,709)	3,265,760
Community Development Department							
Planning Department	902,900	62,730	7.47%	840,170	893,772	53,602	546,590
Building Department	446,810	107,540	31.70%	339,270	443,605	104,335	466,576
Planning Commission	13,970	5,520	65.33%	8,450	7,540	(910)	3,780
Historic Preservation Comm	19,410	10,170	110.06%	9,240	4,671	(4,569)	2,665
Parks & Recreation							
Parks and Recreation Comm	13,380	(2,780)	-17.20%	16,160	4,112	(12,048)	1,142
Recreation Department	354,690	84,020	31.04%	270,670	245,909	(24,761)	124,493
Recreation Programs	550,070	26,510	5.06%	523,560	328,425	(195,135)	181,295
Public Works Department							
PW - Administration	601,180	163,310	37.30%	437,870	500,566	62,696	433,259
PW - Parks & Landscaping	610,630	142,550	30.45%	468,080	504,216	36,136	512,915
PW - General Maintenance	277,900	49,470	21.66%	228,430	177,005	(51,425)	230,773
PW - Street Maintenance	585,210	108,890	22.86%	476,320	414,398	(61,922)	283,175
PW - Special Events	17,610	(1,140)	-6.08%	18,750	12,001	(6,749)	4,701
PW - NPDES Expenditures	116,530	35,490	43.79%	81,040	69,201	(11,839)	51,690
PW - AB939 Expenditures	40,180	3,040	8.19%	37,140	21,348	(15,792)	39,583
PW - CalTran SR33Contract Exp	41,190	10,420	33.86%	30,770	13,518	(17,252)	14,763
PW - CalTran SR150 Contract Exp	5,000	(39,000)	-88.64%	44,000	8,525	(35,475)	13,095
Total General Fund Expenditures	13,077,870	2,228,206	20.54%	10,849,664	10,421,252	(428,412)	9,461,036
Cannabis reserve per City Council resolution	320,000	320,000		-	300,000	300,000	187,552
Net Revenues over(under) Expenditures	0	(1,966)		1,966	2,870,657	2,868,691	2,829,738

City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts
General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
REVENUES							
<u>Tax Revenues</u>							
Property Tax	\$ 2,359,800	\$ 208,440	9.69%	\$ 2,151,360	\$ 2,327,471	\$ 176,111	\$ 2,189,854
Sales Tax	1,916,500	171,500	9.83%	1,745,000	1,820,212	75,212	1,808,610
Transient Occupancy Tax	4,923,000	2,126,920	76.07%	2,796,080	4,834,446	2,038,366	3,463,460
Cannabis Tax	320,000	(100,000)	-23.81%	420,000	300,000	(120,000)	187,552
Franchisee Fees	341,200	98,000	40.30%	243,200	332,400	89,200	357,550
Other tax revenues	435,600	159,900	58.00%	275,700	413,820	138,120	461,540
Tax Revenues	10,296,100	2,664,760	34.92%	7,631,340	10,028,349	2,397,009	8,468,567
<u>Licenses & Permits</u>							
Planning Fees	26,080	4,880	23.02%	21,200	26,030	4,830	23,448
Cannabis Licensing Fees	14,410	-	0.00%	14,410	14,410	-	38,424
Building & Safety Permits	299,880	59,850	24.93%	240,030	299,970	59,940	308,530
Developer Fees	114,980	22,180	23.90%	92,800	114,970	22,170	173,810
Plan Check Fees	190,000	114,000	150.00%	76,000	169,182	93,182	96,000
Other Licenses & Permits	30,310	14,530	92.08%	15,780	29,220	13,440	50,270
Licenses & Permits	675,660	215,440	46.81%	460,220	653,782	193,562	690,482
<u>Revenue From Other Agencies</u>							
Motor Vehicle In Lieu	1,019,100	102,800	11.22%	916,300	1,003,040	86,740	970,550
AB 939 Fees/SRRE	120,000	4,000	3.45%	116,000	95,270	(20,730)	127,572
SLESF "COPS" Funding	152,200	52,200	52.20%	100,000	144,620	44,620	156,727
Other revenue	193,600	(663,500)	-77.41%	857,100	944,808	87,708	1,187,500
Revenue From Other Agencies	1,484,900	(504,500)	-25.36%	1,989,400	2,187,738	198,338	2,442,349
<u>Charges For Current Services</u>							
Indirect OH Cost Allocations	260,970	61,760	31.00%	199,210	137,153	(62,057)	222,870
Other	80,750	20,450	33.91%	60,300	72,655	12,355	31,300
Charges For Current Services	341,720	82,210	31.68%	259,510	209,808	(49,702)	254,170
Other Revenues	299,540	(47,510)	-13.69%	347,050	242,992	(104,058)	480,724
<u>Recreation Program Revenues</u>							
Recreation Program Revenue	132,800	77,460	139.97%	55,340	118,133	62,793	31,220
Recreation Classes Revenue	94,150	45,850	94.93%	48,300	90,819	42,519	42,190
Day Camps	38,000	5,530	17.03%	32,470	25,968	(6,502)	47,710
Other Recreation	35,000	7,000	25.00%	28,000	34,323	6,323	20,920
Recreation Revenues	299,950	135,840	82.77%	164,110	269,243	105,133	142,040
Total General Fund Revenue	13,397,870	2,546,240	23.46%	10,851,630	13,591,911	2,740,281	12,478,331

City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts
General Fund Revenues & Expenditures by Major Category

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
EXPENDITURES - By Major Type							
Salaries	3,011,130	687,060	29.56%	2,324,070	2,310,780	13,290	1,939,336
Employee Benefits	1,193,340	181,810	17.97%	1,011,530	946,730	64,800	851,085
Retiree Health Insurance	237,950	25,950	12.24%	212,000	223,266	(11,266)	215,726
Contract Sheriff Services	3,375,000	13,000	0.39%	3,362,000	3,159,680	202,320	3,185,850
City Attorney Services	296,300	32,770	12.44%	263,530	230,170	33,360	295,830
Office & Computer Supplies	46,464	12,414	36.46%	34,050	41,870	(7,820)	27,870
Recreation Classes & Programs	170,360	67,710	65.96%	102,650	119,310	(16,660)	62,770
PERS Unfunded Liabilities	496,180	(99,040)	-16.64%	595,220	660,459	(65,239)	560,834
HR & Other Administrative	98,340	(30,540)	-23.70%	128,880	78,150	50,730	86,600
Contingencies	550,000	350,000	175.00%	200,000	191,250	8,750	-
Utilities	225,800	24,120	11.96%	201,680	201,140	540	191,720
Contract Services							
Administration	54,240	40,100	283.59%	14,140	30,422	16,282	11,433
Finance Department	127,850	49,610	63.41%	78,240	48,836	(29,404)	54,282
Planning	327,500	(144,300)	-30.58%	471,800	394,430	(77,370)	214,530
Building	334,600	58,930	21.38%	275,670	321,480	45,810	354,930
Public Works	426,500	65,480	18.14%	361,020	246,360	(114,660)	160,370
Insurance	252,816	(20,434)	-7.48%	273,250	216,900	(56,350)	182,920
Software License & Maintenance	24,000	(27,720)	-53.60%	51,720	65,660	13,940	52,160
Non-Contracted Repairs & Maintenance	362,100	149,830	70.58%	212,270	239,760	27,490	180,750
Prefunding Retiree medical	100,000	-	0.00%	100,000	100,000	-	-
Partial PENSION Pre-funding	100,000	100,000	100.0%	-	-	-	-
Other Administrative Expenditures	139,150	45,410	48.44%	93,740	97,930	4,190	72,850
Boards & Commissions	32,840	-	0.00%	32,840	37,550	4,710	29,930
Community Funding	151,000	(53,000)	-25.98%	204,000	206,600	2,600	157,900
Public Information/OjaiDay	27,000	23,000	575.00%	4,000	11,077	7,077	2,250
Capital Transfers to Other Funds	364,300	176,150	93.62%	188,150	188,150	-	141,920
Lighting & Plaza Maintenance Assmnts	60,810	7,600	14.28%	53,210	53,210	-	60,810
Transfers	492,300	492,300	100.0%	-	-	-	366,390
Total General Fund Expenditures	13,077,870	2,228,210	20.54%	10,849,660	10,421,170	(428,490)	9,461,045
Cannabis revenues to reserve	320,000	320,000		-	300,000	300,000	187,552
Net Revenues over(under) Expenditures	\$ 0	\$ (1,970)	-100.0%	\$ 1,970	\$ 2,870,741	\$ 2,568,771	\$ 2,829,733

City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts
General Fund Departmental Expenditures by Major Category

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
City Council Department							
Salaries & Benefits	\$ 105,420	\$ (3,880)	-3.55%	\$ 109,300	\$ 91,790	\$ (17,510)	\$ 93,640
Contract Services	4,100	1,120	37.58%	2,980	4,590	1,610	3,340
Utilities	11,900	4,220	54.95%	7,680	13,320	5,640	9,190
Other Expenditures	16,800	(78,730)	-82.41%	95,530	27,902	(67,628)	6,960
Transfers	5,000	5,000	100.0%	-	-	-	860
Total City Council	143,220	(72,270)	-33.54%	215,490	137,602	(77,888)	113,990
City Manager Department							
Salaries & Benefits	551,180	185,606	50.77%	365,574	320,039	(45,535)	353,125
Contract Services	27,400	20,860	318.96%	6,540	26,293	19,753	8,867
Utilities	8,570	2,280	36.25%	6,290	7,641	1,351	6,773
Contingency	550,000	350,000	175.00%	200,000	191,250	(8,750)	-
Other Expenditures	33,000	15,480	88.36%	17,520	33,764	16,244	23,319
Transfers	8,100	8,100	100.0%	-	-	-	460
Total City Manager	1,178,250	582,326	97.72%	595,924	578,987	(16,937)	392,544
City Treasurer Department							
Salaries & Benefits	21,910	770	3.64%	21,140	4,230	(16,910)	5,270
Other Expenditures	190	-	0.00%	190	-	(190)	-
Total City Treasurer	22,100	770	3.61%	21,330	4,230	(17,100)	5,270
Finance Department							
Salaries & Benefits	607,990	59,290	10.81%	548,700	622,821	74,121	520,425
Contract Services	131,850	49,730	60.56%	82,120	52,324	(29,796)	58,133
Utilities	16,140	1,190	7.96%	14,950	9,540	(5,410)	14,198
Other Expenditures	12,374	(22,516)	-64.53%	34,890	36,477	1,587	34,674
Transfers	16,500	16,500	100.0%	-	-	-	1,200
Total Finance	784,854	104,194	15.31%	680,660	721,162	40,502	628,629
City Attorney Department							
Contract Services	296,300	32,770	12.44%	263,530	230,165	(33,365)	295,834
Total City Attorney	296,300	32,770	12.44%	263,530	230,165	(33,365)	295,834
City Clerk/Records Manager							
Salaries & Benefits	160,150	11,360	7.63%	148,790	150,920	2,130	137,940
Contract Services	5,800	2,190	60.66%	3,610	2,387	(1,223)	4,460
Utilities	2,300	540	30.68%	1,760	2,250	490	1,970
Other Expenditures	56,190	36,740	188.89%	19,450	26,780	7,330	33,960
Transfers	16,000	16,000	100.0%	-	-	-	170
Total City Clerk/Records Mgr	240,440	66,830	38.49%	173,610	182,337	8,727	178,500
Non-Departmental City-Wide							
Salaries & Benefits	100,100	100,100	100.0%	-	4,100	4,100	-
Community Outreach	27,000	27,000	100.0%	-	-	-	1,250
Community Funding	151,000	(53,000)	-25.98%	204,000	206,600	2,600	157,900
PERS Unfunded Liability	427,180	(98,710)	-18.77%	525,890	559,917	34,027	492,864
Retiree Medical	237,950	25,950	12.24%	212,000	223,266	11,266	215,726
OPEB Prefunding	100,000	-	0.00%	100,000	100,000	-	-
Pension Prefunding	100,000	100,000	100.0%	-	-	-	-
Liab, Bonds & Other Insurances	253,616	(20,434)	-7.46%	274,050	217,256	(56,794)	183,722
Contract Services	22,640	16,000	240.96%	6,640	5,640	(1,000)	-
Other Expenditures	12,300	12,300	100.0%	-	5,409	5,409	32,227
Transfers	232,110	173,650	297.04%	58,460	58,460	-	66,810
TOT transfer to CIP fund 031	492,300	492,300	100.0%	-	-	-	366,390
Total Non-Departmental	2,156,196	775,156	56.13%	1,381,040	1,380,648	(392)	1,516,889

City of Ojai - General Fund
FY 22-23 Budget With Comparison to Prior Year Amounts
General Fund Departmental Expenditures by Major Category

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Arts Commission Department							
Salaries & Benefits	26,660	3,220	13.74%	23,440	28,900	5,460	22,874
Contract Services	1,000	-	0.00%	1,000	50	(950)	15
Cultural Arts Program	30,340	-	0.00%	30,340	37,500	7,160	29,920
Other Expenditures	1,500	-	0.00%	1,500	-	(1,500)	-
Transfers	-	-	100.0%	-	-	-	-
Total Arts Commission	59,500	3,220	5.72%	56,280	66,450	10,170	52,809
Police Department							
Salaries & Benefits	-	(13,960)	-100.00%	13,960	-	(13,960)	8,544
Contract sheriff Services	3,217,000	11,760	0.37%	3,205,240	3,051,690	(153,550)	3,059,145
Utilities	1,400	700	100.00%	700	1,140	440	1,380
Police Pension	69,000	(330)	-0.48%	69,330	100,542	31,212	67,970
Other Expenditures	160,500	1,840	1.16%	158,660	108,810	(49,850)	128,551
Transfers	200	200	100.0%	-	-	-	170
Total Police	3,448,100	210	0.01%	3,447,890	3,262,182	(185,708)	3,265,760
Planning Department							
Salaries & Benefits	501,420	177,970	55.02%	323,450	442,262	118,812	293,185
Contract Services	332,390	(142,500)	-30.01%	474,890	400,196	(74,694)	217,889
Utilities	9,340	(830)	-8.16%	10,170	8,048	(2,122)	8,274
Other Expenditures	41,950	10,290	32.50%	31,660	43,265	11,605	25,803
Transfers	17,800	17,800	100.0%	-	-	-	1,440
Total Planning	902,900	62,730	7.47%	840,170	893,772	53,602	546,590
Building Department							
Salaries & Benefits	102,610	42,660	71.16%	59,950	113,070	53,120	103,960
Contract Services	255,150	48,870	23.69%	206,280	278,530	72,250	272,350
Utilities	5,950	3,980	202.03%	1,970	6,700	4,730	3,735
Animal Regulations	79,600	10,060	14.47%	69,540	43,054	(26,486)	82,760
Other Expenditures	1,500	(30)	-1.96%	1,530	2,250	720	3,421
Transfers	2,000	2,000	100.0%	-	-	-	350
Total Building	446,810	107,540	31.70%	339,270	443,604	104,334	466,577
Planning Commission							
Salaries & Benefits	8,970	520	6.15%	8,450	7,540	(910)	3,780
Other Expenditures	5,000	5,000	100.0%	-	-	-	-
Total Planning Commission	13,970	5,520	65.33%	8,450	7,540	910	3,780
Historic Preservation Comm							
Salaries & Benefits	7,910	1,360		6,550	2,209	(4,341)	665
Contract Services	1,500	-	0.00%	1,500	-	(1,500)	1,500
Other Expenditures	10,000	8,810	740.34%	1,190	2,461	(1,271)	500
Total Historic Preservation Comm	19,410	10,170	110.06%	9,240	4,671	4,569	2,665
Parks and Recreation							
Salaries & Benefits	680,380	60,270	9.72%	620,110	412,262	(207,848)	214,596
Contract Services	7,720	(1,700)	-18.05%	9,420	2,986	(6,434)	4,674
Utilities	19,910	(6,900)	-25.74%	26,810	24,113	(2,697)	17,239
Special Events	-	(4,000)	-100.00%	4,000	11,077	7,077	-
Recreation Programs	22,850	70	0.31%	22,780	13,742	(9,038)	7,886
Recreation Classes	69,510	36,540	110.83%	32,970	54,697	21,727	31,340
Day Camps	41,000	32,000	355.56%	9,000	44,749	35,749	22,550
Other Expenditures	71,040	(14,260)	-16.72%	85,300	14,822	(70,478)	3,635
Transfers	5,730	5,730	100.0%	-	-	-	5,010
Total Parks and Recreation	918,140	107,750	13.30%	810,390	578,447	231,943	306,930
Public Works Department							
Salaries & Benefits	1,328,970	243,580	22.44%	1,085,390	1,057,009	(28,381)	1,031,603
Contract Services	494,200	102,080	26.03%	392,120	266,920	(125,200)	179,172
Utilities	140,790	10,640	8.18%	130,150	126,802	(3,348)	121,882
Repairs and Maintenance	132,000	59,400	81.82%	72,600	170,829	98,229	69,723
Other Expenditures	230,050	86,820	60.62%	143,230	124,999	(18,231)	155,631
Transfers	121,670	(61,230)	-33.48%	182,900	182,900	-	126,260
Total Public Works	2,447,680	441,290	21.99%	2,006,390	1,929,459	76,931	1,684,270
General Fund Department Totals	\$ 13,077,870	\$ 2,228,206	20.54%	\$ 10,849,664	\$ 10,421,254	\$ (428,410)	\$ 9,461,037
Cannabis revenues to reserve	320,000	320,000		-	300,000	300,000	187,552
Revised Total	\$ 13,397,870	\$ 2,548,206		\$ 10,849,664	\$ 10,721,254	\$ (128,410)	\$ 9,648,590

City of Ojai
FY 22-23 Budget With Comparison to Prior Year Amounts

Revenue & Exenditures Summary- All Funds

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
General Fund							
Revenues	\$ 13,397,870	\$ 2,667,070	24.85%	\$ 10,730,800	\$ 13,591,909	\$ (2,861,109)	\$ 12,478,328
Budgeted Use of Fund Balance	-	(120,830)	-100.00%	120,830	-	120,830	191,500
Expenditures	(13,397,870)	(2,548,206)	23.49%	(10,849,664)	(10,721,164)	128,500	(9,648,587)
Revenue Over(under) Expenditures	\$ 0	\$ (1,966)	-99.99%	\$ 1,966	\$ 2,870,745	\$ (2,868,789)	\$ 3,021,242
Libbey Bowl Maintenance							
Revenues	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	\$ 28,000	\$ -
Expenditures	-	-	100.0%	-	-	-	-
Revenue Over(under) Expenditures	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	\$ 28,000	\$ -
Measure C							
Revenues	\$ 2,465,600	\$ 1,076,420	77.49%	\$ 1,389,180	\$ 2,421,300	\$ (1,032,120)	\$ 1,708,440
Expenditures	(3,600,296)	(2,206,676)	158.34%	(1,393,620)	(834,030)	(559,590)	(356,491)
Revenue Over(under) Expenditures	\$ (1,134,696)	\$ (1,130,256)	25456.22%	\$ (4,440)	\$ 1,587,270	\$ (1,591,710)	\$ 1,351,949
Gas Tax							
Revenues	\$ 394,538	\$ 57,838	17.18%	\$ 336,700	\$ 296,849	\$ (39,851)	\$ 307,893
Expenditures	(270,200)	-	-5.09%	(284,700)	(140)	284,560	(150)
Revenue Over(under) Expenditures	\$ 124,338	\$ 72,338	139.11%	\$ 52,000	\$ 296,709	\$ 244,709	\$ 307,743
Transit							
Revenues	\$ 2,335,250	\$ 1,666,550	249.22%	\$ 668,700	\$ 313,042	\$ (355,658)	\$ 1,163,120
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(1,793,894)	(887,414)	97.90%	(906,480)	(620,888)	285,592	(792,837)
Revenue Over(under) Expenditures	\$ 541,356	\$ 779,136	-327.67%	\$ (237,780)	\$ (307,845)	\$ (70,065)	\$ 370,283
Transit Equipment Replacement							
Revenues	\$ 144,900	\$ 117,900	436.67%	\$ 27,000	\$ 120	\$ (26,880)	\$ 357
Expenditures	(100)	24,900	-99.60%	(25,000)	(50)	24,950	(53)
Revenue Over(under) Expenditures	\$ 144,800	\$ 142,800	7140.00%	\$ 2,000	\$ 70	\$ (1,930)	\$ 304
Drainage							
Revenues	\$ 400	\$ 400	100.0%	\$ -	\$ 125	\$ 125	\$ 378
Budgeted Use of Fund Balance	-	(30,950)	-100.00%	30,950	-	(30,950)	-
Expenditures	(57,280)	(26,330)	85.07%	(30,950)	(793)	30,157	(763)
Revenue Over(under) Expenditures	\$ (56,880)	\$ (56,880)	0.00%	\$ -	\$ (667)	\$ (667)	\$ (385)
TDA Art 3-Bike & Ped							
Revenues	\$ 176,800	\$ 174,800	8740.00%	\$ 2,000	\$ 2,528	\$ 528	\$ 494,738
Budgeted Use of Fund Balance	-	(3,000)	-100.00%	3,000	-	(3,000)	-
Expenditures	(953,500)	(948,500)	18970.00%	(5,000)	(546)	4,454	(159,343)
Revenue Over(under) Expenditures	\$ (776,700)	\$ (776,700)	0.00%	\$ -	\$ 1,982	\$ 1,982	\$ 335,395
Capital & Special Projects							
Revenues	\$ 9,565,654	\$ 6,422,534	204.34%	\$ 3,143,120	\$ 661,920	\$ (2,481,200)	\$ 1,229,409
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(9,172,653)	(6,054,533)	194.17%	(3,118,120)	(1,228,440)	1,889,680	(574,131)
Revenue Over(under) Expenditures	\$ 393,001	\$ 368,001	1472.00%	\$ 25,000	\$ (566,520)	\$ (591,520)	\$ 655,277
Equipment Replacement							
Revenues	\$ 979,200	\$ 311,860	46.73%	\$ 667,340	\$ 3,548	\$ (663,792)	\$ 25,206
Budgeted Use of Fund Balance	112,550	112,550	100.0%	-	-	-	-
Expenditures	(1,043,230)	(333,830)	47.06%	(709,400)	(37,670)	671,730	(31,293)
Revenue Over(under) Expenditures	\$ 48,520	\$ 90,580	-215.36%	\$ (42,060)	\$ (34,122)	\$ 7,938	\$ (6,086)

City of Ojai
FY 22-23 Budget With Comparison to Prior Year Amounts

Revenue & Exenditures Summary- All Funds

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Street Lighting							
Revenues	\$ 102,710	\$ 1,380	1.36%	\$ 101,330	\$ 87,480	\$ (13,850)	\$ 101,186
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(106,785)	(26,385)	32.82%	(80,400)	(91,490)	(11,090)	(84,925)
Revenue Over(under) Expenditures	\$ (4,075)	\$ (25,005)	-119.47%	\$ 20,930	\$ (4,010)	\$ (24,940)	\$ 16,260
Library Special Tax							
Revenues	\$ 116,640	\$ 2,000	1.74%	\$ 114,640	\$ 115,030	\$ 390	\$ 120,314
Budgeted Use of Fund Balance	6,000	750	14.29%	5,250	5,250	-	-
Expenditures	(122,620)	(12,720)	11.57%	(109,900)	(109,990)	(90)	(106,090)
Revenue Over(under) Expenditures	\$ 20	\$ (9,970)	-99.80%	\$ 9,990	\$ 10,290	\$ 300	\$ 14,224
Plaza Maintenance							
Revenues	\$ 230,200	\$ 37,090	19.21%	\$ 193,110	\$ 153,127	\$ (39,983)	\$ 219,038
Expenditures	(181,315)	(11,955)	7.06%	(169,360)	(121,540)	47,820	(130,500)
Revenue Over(under) Expenditures	\$ 48,885	\$ 25,135	105.83%	\$ 23,750	\$ 31,587	\$ 7,837	\$ 88,538
Cemetery							
Revenues	\$ 9,602	\$ 462	5.05%	\$ 9,140	\$ 5,790	\$ (3,350)	\$ 7,125
Budgeted Use of Fund Balance	-	-	100.0%	-	-	-	-
Expenditures	(43,740)	(14,800)	51.14%	(28,940)	(38,310)	(9,370)	(15,566)
Revenue Over(under) Expenditures	\$ (34,138)	\$ (14,338)	72.41%	\$ (19,800)	\$ (32,520)	\$ (12,720)	\$ (8,440)
RDA Successor Agency							
Revenues	\$ 29,899	\$ (364,201)	-92.41%	\$ 394,100	\$ 29,280	\$ (364,820)	\$ 346,422
Expenditures	(37,199)	356,901	-90.56%	(394,100)	(28,830)	365,270	(36,000)
Revenue Over(under) Expenditures	\$ (7,300)	\$ 7,300	100.0%	\$ -	\$ 450	\$ 450	\$ 310,422
RDA Successor Housing							
Revenues	\$ 3,400	\$ (1,600)	-32.00%	\$ 5,000	\$ 1,023	\$ (3,977)	3,243
Budgeted Use of Fund Balance	-	(5,780)	-100.00%	5,780	-	(5,780)	-
Expenditures	(64,990)	(60,210)	1259.62%	(4,780)	(5,150)	(370)	(26,134)
Revenue Over(under) Expenditures	\$ (61,590)	\$ (67,590)	-1126.50%	\$ 6,000	\$ (4,127)	\$ (10,127)	\$ (22,892)
All Funds Total							
All Funds Revenues	\$ 29,980,663	\$11,094,080	68.33%	\$ 17,810,160	\$ 17,683,071	\$ (6,825,427)	\$ 18,205,231
All Budgeted Use of Fund Balances	118,550	(154,030)	-28.50%	165,810	5,250	86,880	191,500
All Funds Expenditures	(30,845,672)	(10,543,082)	70.32%	(18,110,414)	(13,839,030)	3,711,794	(11,962,863)
Total Revenue Over(under)Total Expenditures	\$ (746,459)	\$ 396,968	455.22%	\$ (134,444)	\$ 3,849,291	\$ (3,026,753)	\$ 6,433,868

City of Ojai - Measure C - 5% Transient Occupancy Tax
 FY 22-23 Budget With Comparison to Prior Year Amounts

Proposed Budget

	Fiscal Year 2022-23			Prior Year Amounts			
	Proposed Budget FY 22-23	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Measure C supported projects (all funds)							
Estimated Beginning Fund Balance	\$ 3,040,857			\$ 1,402,787	\$ 1,402,787		50,840
REVENUES							
Tax Revenues	2,462,900	\$ 1,073,720	100.00%	\$ 2,418,600	\$ 2,418,600	\$ 1,029,420	\$ 1,705,886
Other Revenues	2,700	-	0.00%	2,700	2,700	-	2,554
Total Revenues	2,465,600	1,073,720	100.00%	2,421,300	2,421,300	1,029,420	1,708,440
EXPENDITURES							
Street Paving (Road Overlays)	1,260,000	(129,180)	-9.30%	1,389,180	37,900	1,351,280	-
Climate Mitigation	20,000	(56,000)	-73.68%	76,000	42,000	34,000	-
Carbon Sequestration	635,270	635,270	100.00%	-	246,274	(246,274)	-
Emission Reduction	52,500	(70,000)	-57.14%	122,500	122,500	-	215,605
Wildfire Mitigation (Tree Maintenance)	365,742	195,742	115.14%	170,000	49,000	121,000	69,820
Park Improvements	141,000	85,000	151.79%	56,000	-	56,000	-
Parking Lot Rehab/Improvements	140,000	50,000	55.56%	90,000	90,000	-	50,000
Code Compliance	79,600	51,100	179.30%	28,500	35,000	(6,500)	8,124
Street Mtnc: Sidewalk, Street signs, Street striping, Bike lane, etc.	100,000	100,000	100.00%	-	-	-	-
Fiber Optic	537,904	458,904	580.89%	79,000	138,870	(59,870)	7,500
Facilities Improvements	-	(8,000)	-100.00%	8,000	900	7,100	4,687
Emergency Communication Signboard	265,280	265,280	100.00%	20,000	20,000	-	-
Miscellaneous Improvements	800	800	100.00%	-	786	-	757
Miscellaneous expenses (bank fees, etc)	3,598,096	1,578,916	78.20%	2,019,180	783,230	1,256,736	356,493
Total Expenditures	\$ (1,132,496)	\$ (505,196)	100.00%	\$ (630,000)	\$ 1,638,070	\$ (227,316)	\$ 1,351,947
Net Revenue Over/(Under) Expenditures	1,000,000	1,000,000	100.00%				
Reserve for emergency project continuity							
Ending Fund Balance	\$ 908,361			\$ 772,787	\$ 3,040,857	\$ (227,316)	\$ 1,402,787

City of Ojai

Summaries

1. Beginning and Ending Fund Balances
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City of Ojai
Beginning and Ending Fund Balances
Fiscal Year 2022-23 Budgeted
Estimated *

	Estimated Beginning Balance 07/01/22	Estimated Revenues	Budgeted Use of Fund Balance	Transfers In	Transfers (Out)	Estimated Expenditures	Change in Fund Balances	Reclassify Nonspendable Fund Balance	Estimated* Ending Balance 07/01/23
Governmental Funds									
10 General	\$ 9,888,029	13,395,670	-	2,200	(917,410)	(12,480,460)	0	1,259,532	8,628,497*
11 Libbey Bowl Maintenance	123,954	50,000	-	-	-	-	50,000	-	173,954
12 Measure C - 5% TOT	2,990,059	2,465,600	-	-	(3,456,996)	(143,300)	(1,134,696)	-	1,855,363
22 Gas Tax	545,811	394,538	-	-	(270,000)	(200)	124,338	-	670,149
25 Drainage	57,873	400	-	-	(57,000)	(280)	(56,880)	-	993
26 Local Transport (Article 3)	636,520	176,800	-	-	(952,900)	(600)	(776,700)	-	(140,180)
31 CIP Fund	46,688	8,054,454	-	1,511,200	-	(9,172,653)	393,001	-	439,669
32 Park Acquisition	5,269	-	-	-	-	-	-	-	5,269
33 Vehicle, IT, Equip Rep	362,003	314,200	112,550	665,000	-	(1,043,230)	48,520	-	410,523
42 CDBG	246	-	-	-	-	-	-	-	246
50 Street Lighting	161,574	94,900	-	7,810	-	(106,785)	(4,075)	-	157,499
51 Library	81,763	122,640	-	-	-	(122,620)	20	-	81,783
52 Plaza Maintenance	117,500	160,200	-	70,000	(64,000)	(117,315)	48,885	-	166,385
Total Governmental	15,017,269	25,229,402	112,550	2,256,210	(5,718,306)	(23,187,443)	(1,307,587)	-	12,450,150
Enterprise Funds									
23 Local Transportation (Unrestricted)	537,216	2,335,250	-	-	-	(1,793,894)	541,356	-	1,078,571
24 Transit Replacement	55,731	144,900	-	-	(4,017,538)	4,017,438	144,800	-	200,531
70 Cemetery Trust	226,202	9,602	-	-	(3,400)	(40,340)	(34,138)	-	192,064
Total Enterprise Funds	819,148	2,489,752	-	-	(4,020,938)	2,183,204	652,018	-	1,471,166
Redevelopment Successor Agency									
190 RDA Successor Agency	(1,680,334)	29,899	-	-	-	(37,199)	(7,300)	-	(1,687,634)
192 RDA Housing Suc Agency	1,895,083	3,400	-	-	-	(64,990)	(61,590)	-	1,833,493
Total RDASA	214,749	33,299	-	-	-	(102,189)	(68,890)	-	145,859
Citywide total	\$ 16,051,166	\$ 27,752,453	\$ 112,550	\$ 2,256,210	\$ (9,739,244)	\$ (21,106,428)	\$ (724,459)		\$ 14,067,175

*Estimated Fund balance includes Retriected, Committed, and Unrestricted funds as well as Grants not yet received.

City of Ojai

Transfers In and Out

Transfers In and Out										
FY 2022-23	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)				\$ 659,600	\$ 60,000	\$ 131,000	\$ 7,810	\$ 6,000	\$ 70,000	\$ 934,410
Libbey Bowl Maintenance (11)										\$ -
Measure C (12)	2,200			3,113,916	160,000	180,880				\$ 3,456,996
Street Improvement-Gas tax Fund (22)				270,000						\$ 270,000
Local Transportation Fund (23)					440,000	4,620				\$ 444,620
Local Transportation Equip. Fund (24)										\$ -
Drainage Fund (25)				57,000						\$ 57,000
TDA Art 3 Fund (26)				952,900						\$ 952,900
Plaza Maintenance Fund (52)				64,000						\$ 64,000
Cemetery Fund (70)										\$ -
Total	\$ 2,200	\$ -	\$ -	\$ 5,117,416	\$ 660,000	\$ 316,500	\$ 7,810	\$ 6,000	\$ 70,000	\$ 6,179,926

City of Ojai

All Funds Sources & Usage

	<u>FY 22-23</u>	<u>FY 21-22</u>	<u>FY 20-21</u>
<u>Sources</u>			
General Fund	\$ 13,397,870	\$ 10,851,630 *	\$ 12,478,328
Special Revenue Funds	14,178,292	6,014,620	4,206,640
Enterprise Funds	2,489,752	704,840	1,170,603
Redevelopment Successor Agency	33,299	404,880	349,664
Total	30,099,213	17,975,970	17,923,858
<u>Uses</u>			
General Fund	13,397,870	10,849,664	9,648,587
Special Revenue Funds	15,507,879	5,901,540	1,443,650
Enterprise Funds	1,837,734	960,420	808,456
Redevelopment Successor Agency	102,189	398,880	62,134
Total	30,845,672	18,110,504	11,741,782
<u>Surplus (Deficit)</u>			
General Fund	0	1,966	2,829,742
Special Revenue Funds	(1,329,587)	113,080	2,762,990
Enterprise Funds	652,018	(255,580)	362,146
Redevelopment Successor Agency	(68,890)	6,000	287,530
Surplus (Deficit)	\$ (746,459)	\$ (134,534)	\$ 6,182,077
* Includes Transfer out to CIP fund 31, prior year shown as a net amount			

City of Ojai

All Funds Sources & Usage

Sources			
11 Libbey Bowl Maintenance	\$ 28,000	\$ 28,000	\$ -
12 Measure C	2,465,600	1,389,180	1,708,440
22 Gas Tax	394,538	336,700	307,893
25 Drainage	400	30,950	378
26 Local Transport (Article 3)	176,800	5,000	494,738
27 Local Transport (Article 8)	-	-	-
31 Capital Projects	9,565,654	3,143,120	1,229,409
32 Parks Acquisition	-	-	34
33 Vehicle, IT, Equip Rep	1,091,750	667,340	25,206
50 Street Lighting	102,710	101,330	101,186
51 Library	122,640	119,890	120,314
52 Plaza Maintenance	230,200	193,110	219,038
Total Sources	14,178,292	6,014,620	4,206,636
Uses			
11 Libbey Bowl Maintenance	-	-	-
12 Measure C	3,600,296	1,393,620	356,491
22 Gas Tax	270,200	284,700	150
25 Drainage	57,280	30,950	763
26 Local Transport (Article 3)	953,500	5,000	159,343
27 Local Transport (Article 8)	-	-	-
31 Capital Projects	9,172,653	3,118,120	574,131
32 Parks Acquisition	-	-	-
33 Vehicle, IT, Equip Rep	1,043,230	709,400	31,293
50 Street Lighting	106,785	80,400	84,925
51 Library	122,620	109,990	106,090
52 Plaza Maintenance	181,315	169,360	130,460
Total Uses	\$ 15,507,879	\$ 5,901,540	\$ 1,443,646

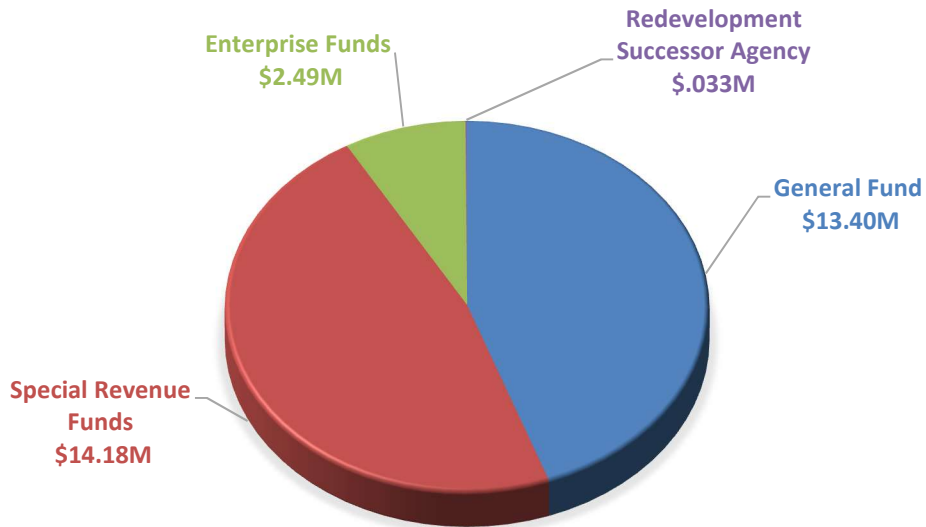
City of Ojai

All Funds Sources & Usage

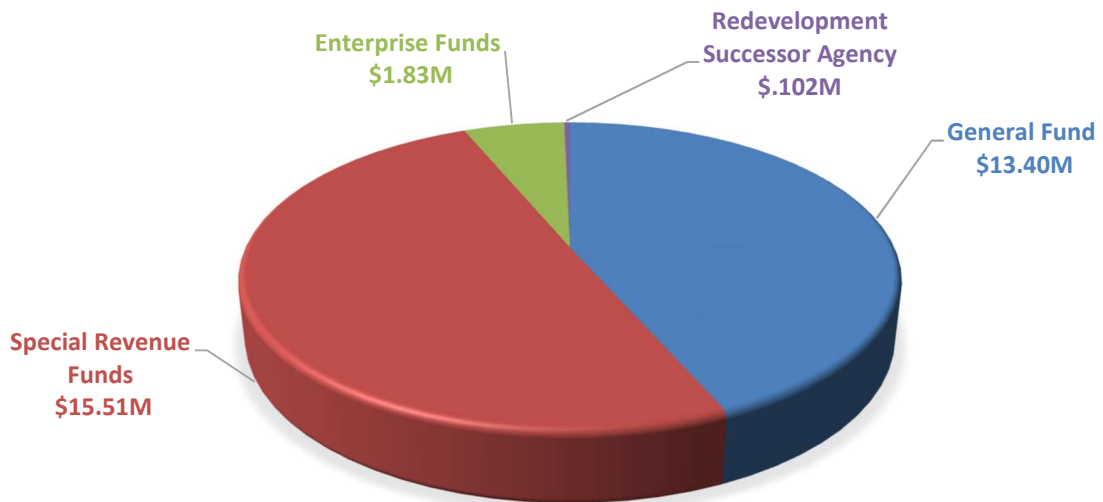
<u>Enterprise Funds</u>			
	Proposed Budget FY 22-23	Final Budget FY 21-22	Actual FY 20-21
<u>Sources</u>			
23 Transit Fund	\$ 2,335,250	\$ 668,700	\$ 1,163,120
24 Transit Capital Fund	144,900	27,000	357
70 Cemetery Fund	9,602	9,140	7,125
Total Sources	2,489,752	704,840	1,170,603
<u>Uses</u>			
23 Transit Fund	1,793,894	906,480	792,837
24 Transit Capital Fund	100	25,000	53
70 Cemetery Fund	43,740	28,940	15,566
Total Uses	\$ 1,837,734	\$ 960,420	\$ 808,456
<u>Redevelopment Successor Agency</u>			
	Proposed Budget FY 22-23	Final Budget FY 21-22	Actual FY 20-21
<u>Sources</u>			
190 RDA Successor Agency	\$ 29,899	\$ 394,100	\$ 346,422
192 RDA Successor Housing Fund	3,400	10,780	3,243
Total Sources	33,299	404,880	349,664
<u>Uses</u>			
190 RDA Successor Agency	37,199	394,100	36,000
192 RDA Successor Housing Fund	64,990	4,780	26,134
Total Sources	\$ 102,189	\$ 398,880	\$ 62,134

City of Ojai

ALL FUNDS SOURCES & REVENUES FY 22-23 (IN \$ MILLIONS)



ALL FUNDS USES & EXPENDITURS FY 22-23 (IN \$ MILLIONS)



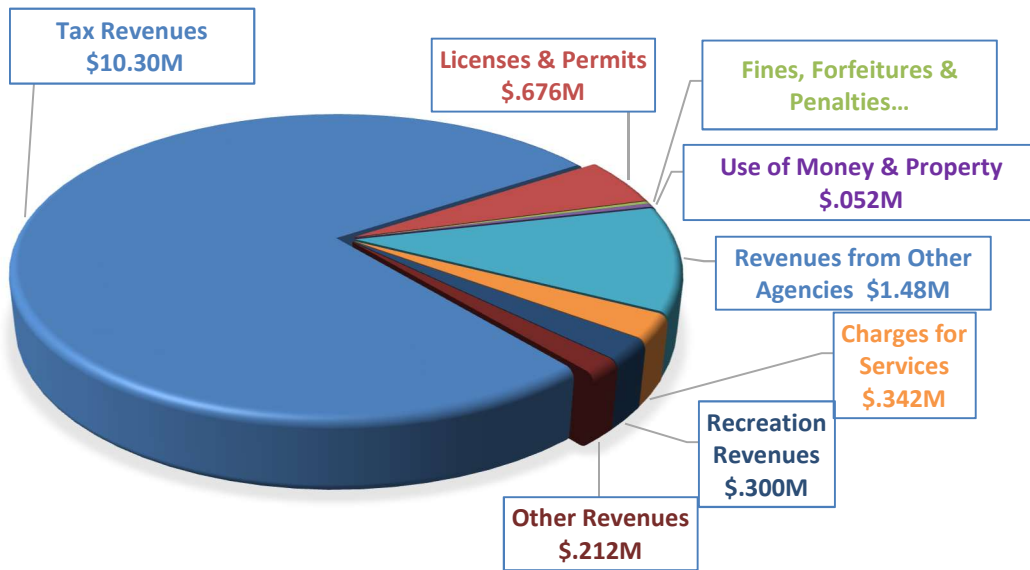
City of Ojai

General Fund Sources & Uses

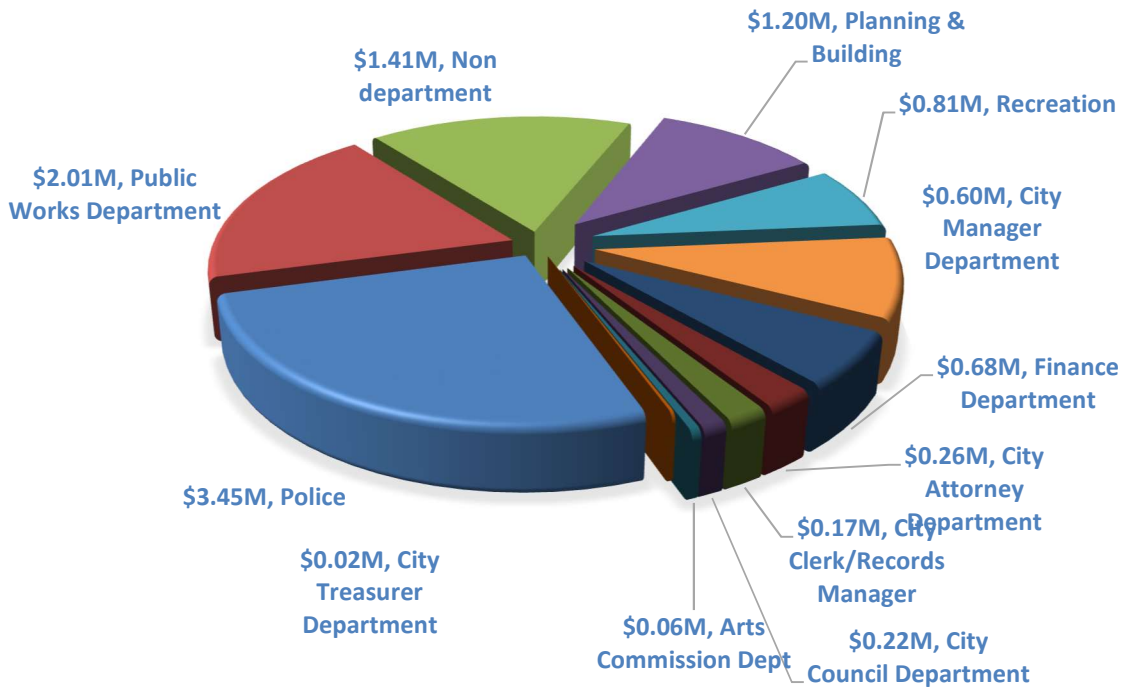
	Proposed Budget		Prior Year Amounts		
	Budget	\$ Change	Final	Projected	Actual
	FY 22-23	From PY Budget	Budget FY 21-22	Actual FY 21-22	Actual FY 20-21
Sources					
Property Tax	\$ 2,359,800	\$ 208,440	\$ 2,151,360	\$ 2,327,471	\$ 2,189,854
TOT and Property Trans. Tax	4,923,000	2,126,920	2,796,080	4,834,446	3,463,460
Sales Tax	1,916,500	171,500	1,745,000	1,820,212	1,808,610
Licenses & Permits	675,660	215,440	460,220	653,782	690,480
Cannabis Tax	320,000	(100,000)	420,000	300,000	187,552
Franchise Fees	341,200	98,000	243,200	332,400	357,550
Business Licenses	281,100	105,900	175,200	283,820	255,698
Documentary Stamp Tax	154,500	54,000	100,500	130,000	205,838
Fines & Forfeitures	35,800	16,700	19,100	32,582	24,990
Use of Money	51,600	(700)	52,300	29,680	49,146
Motor Vehicle In Lieu	1,019,100	102,800	916,300	1,003,040	970,550
From Other Agencies	465,800	(607,300)	1,073,100	1,184,698	1,471,800
Charges for Service	80,750	20,450	60,300	72,655	31,302
Overhead Allocations	260,970	61,760	199,210	137,153	222,870
Gas Tax					
Miscellaneous	212,140	57,320	154,820	180,730	406,588
Recreation Income	299,950	135,840	164,110	269,241	142,040
Budgeted Use of Fund Balance	(200,000)	(320,830)	120,830	-	-
Budgeted Use of Restricted Fund Balance	200,000	200,000	-	-	-
TOTAL	13,397,870	2,546,240	10,851,630	13,591,909	12,478,329
Uses					
City Council	\$ 143,220	\$ (72,270)	\$ 215,490	\$ 137,599	\$ 113,988
City Manager	1,178,250	582,326	595,924	578,987	392,544
Information System	152,250	(31,740)	183,990	208,680	100,316
City Treasurer	22,100	770	21,330	4,226	5,273
Finance	784,854	104,194	680,660	721,162	628,629
City Attorney	296,300	32,770	263,530	230,165	295,834
City Clerk	240,440	66,830	173,610	182,338	178,503
Arts Commission	59,500	3,220	56,280	66,452	52,804
Police	3,448,100	210	3,447,890	3,262,181	3,265,760
Planning Division	902,900	62,730	840,170	893,772	546,590
Building Division	446,810	107,540	339,270	443,605	466,576
Planning Commission	13,970	5,520	8,450	7,540	3,780
Historic Preservation Commission	19,410	10,170	9,240	4,671	2,665
Recreation Commission	13,380	(2,780)	16,160	4,112	1,142
Recreation	904,760	110,530	794,230	574,334	305,788
Public Works	2,295,430	473,030	1,822,400	1,720,778	1,583,954
Capital Improvements					
Non-Departmental					
Salaries & Benefits	100,100	100,100	-	4,100	-
Capital Improvements transfer (TOT)	492,300	492,300	-	-	366,390
PERS Funded Liability	427,180	(98,710)	525,890	559,917	492,864
Health Ins Retiree	237,950	25,950	212,000	223,266	215,726
OPEB Retiree Health - Pre-Pay	100,000		100,000	100,000	-
Pension Unfunded Liability - Prepay	100,000		-	-	-
Insurance	253,616	(20,434)	274,050	217,256	183,722
Community Outreach	27,000	27,000	-	-	2,250
Community Funding	151,000	(53,000)	204,000	206,600	157,900
Contracts	22,640	16,000	6,640	5,640	-
Other Expenses	12,300	12,300	-	5,316	31,225
Transfer for CIP	105,300	105,300	-	-	-
Transfer for Equipment	60,000	60,000	-	-	-
Lighting District	7,810	980	6,830	6,830	7,810
Library	6,000	750	5,250	5,250	6,000
Plaza Maintenance District	53,000	6,620	46,380	46,380	53,000
Cannabis revenue to reserve	320,000	320,000	-	300,000	187,552
TOTAL	13,397,870	2,548,206	10,849,664	10,721,159	9,648,587
Surplus (Deficit)	\$ 0	\$ (1,966)	\$ 1,966	\$ 2,870,750	\$ 2,829,742

City of Ojai

GENERAL FUND REVENUES BY TYPE TOTAL \$13.4 FY 2022-23 (IN \$ MILLIONS)



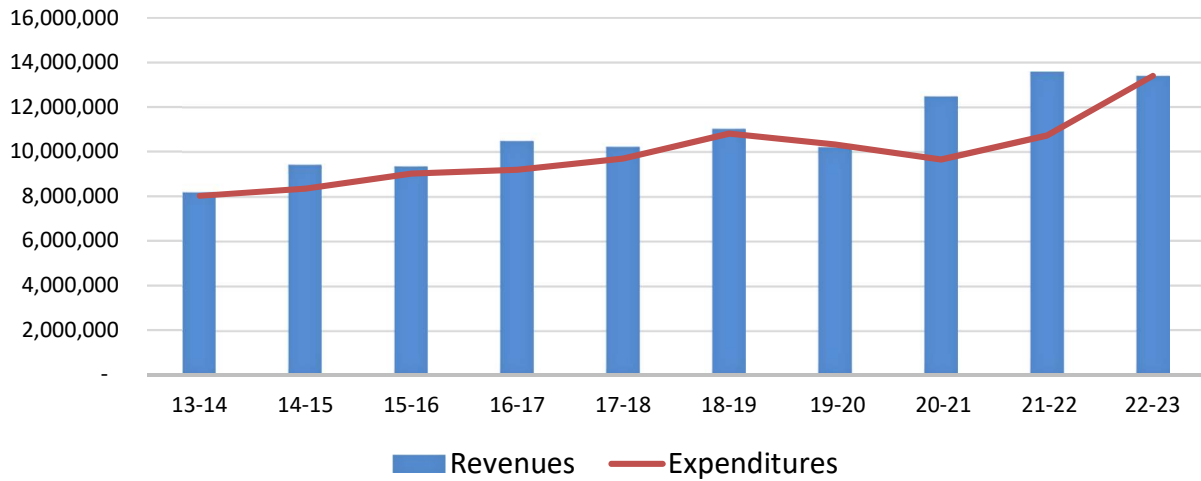
GENERAL FUND EXPENDITURES BY DEPARTMENT TOTAL \$13.4M FY 2022-23 (IN \$ MILLIONS)



City of Ojai

General Fund

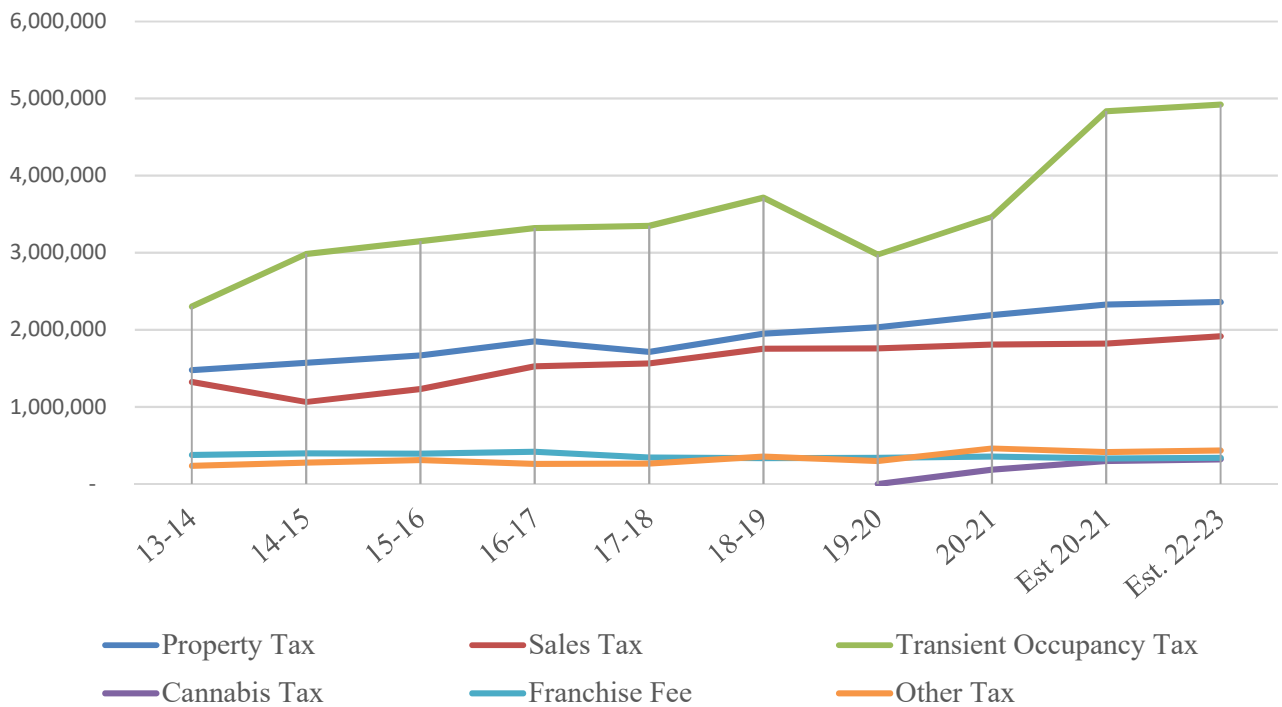
Revenue vs. Expenditure Trend 10 Years



City of Ojai

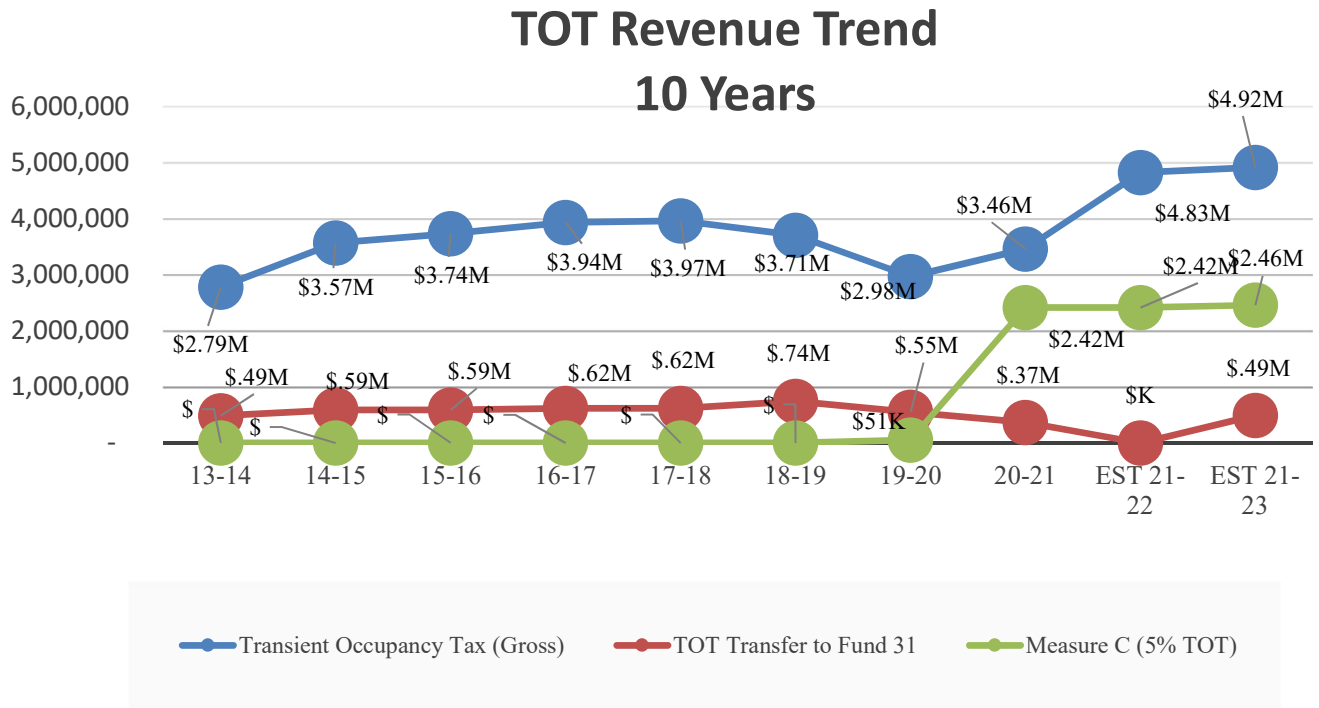
General Fund Tax Revenue Trend

TAX REVENUES TREND 10 YEARS

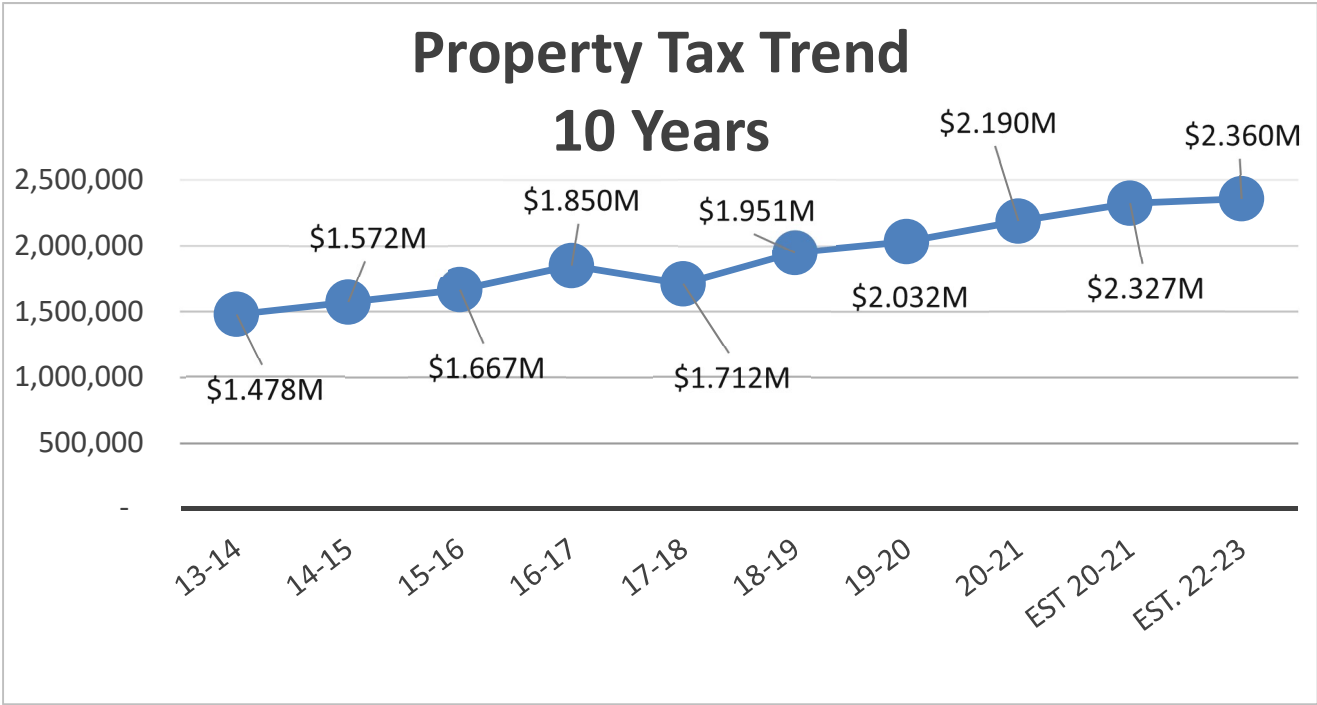


City of Ojai

Transient Occupancy Tax Trend



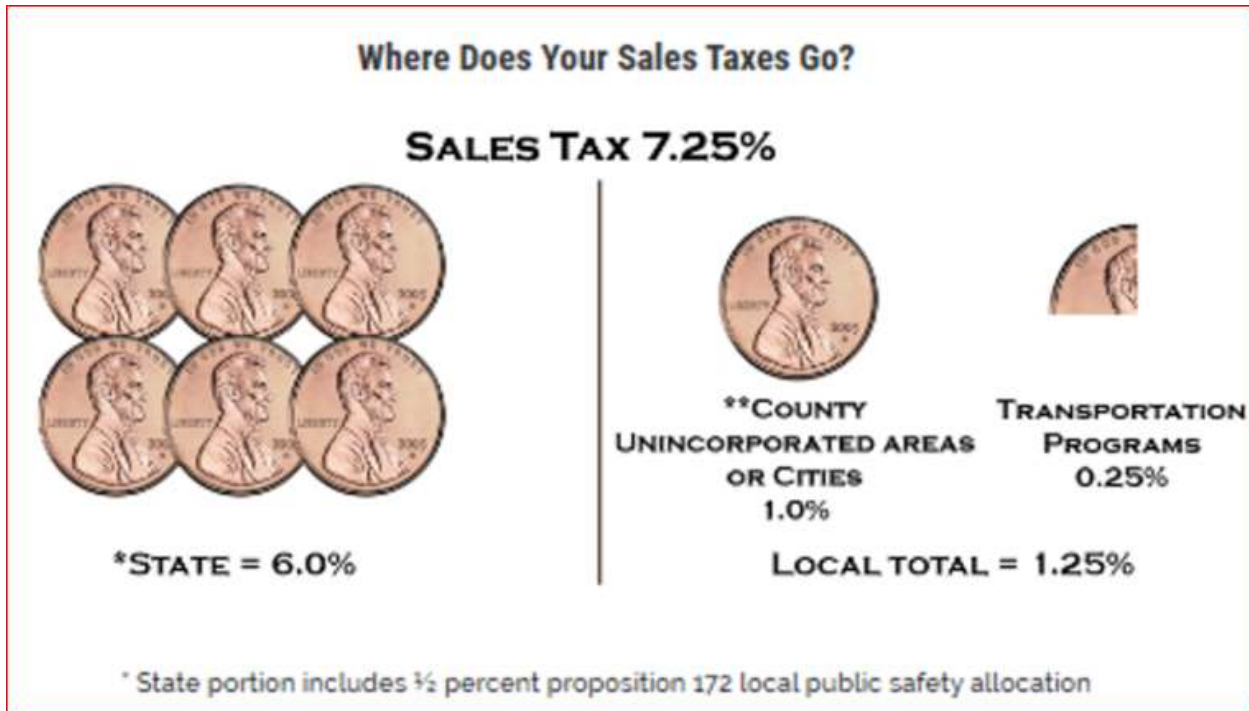
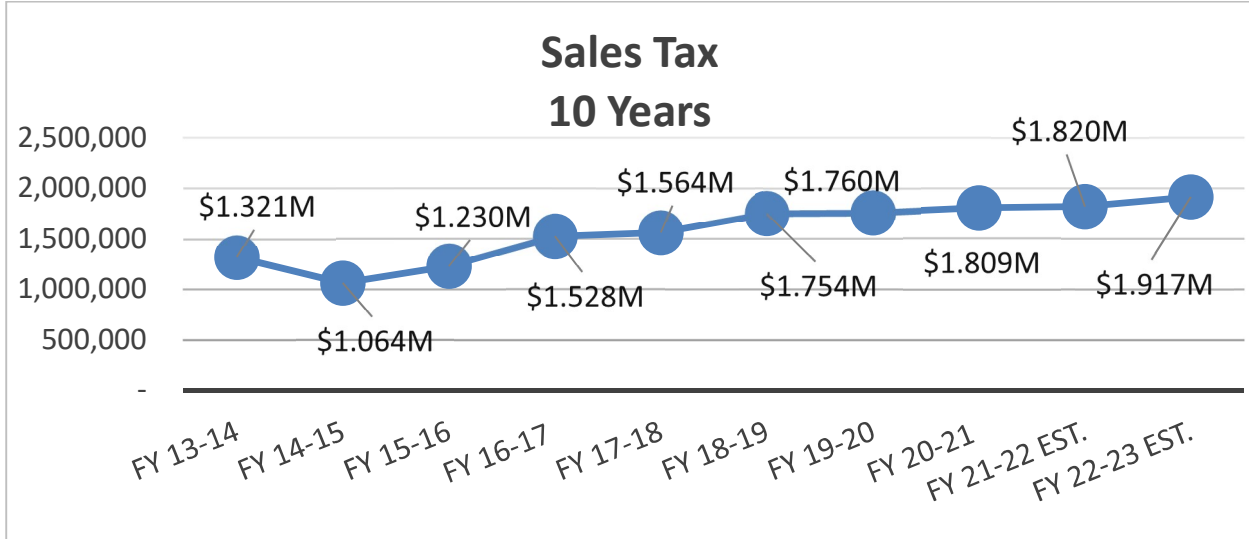
City of Ojai



Where does City of Ojai 1% Property taxes go?



City of Ojai



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
6/30/2023	\$ 4,613,625	\$ 13,397,870	\$ (8,784,245)	34.4%
6/30/2022 *	4,865,047	10,849,664	(5,984,617)	44.8%
6/30/2021	4,981,834	10,721,164	(5,739,330)	46.5%
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%

* Estimates, excludes one-time American Rescue Plan Act (ARPA) grant, not yet received

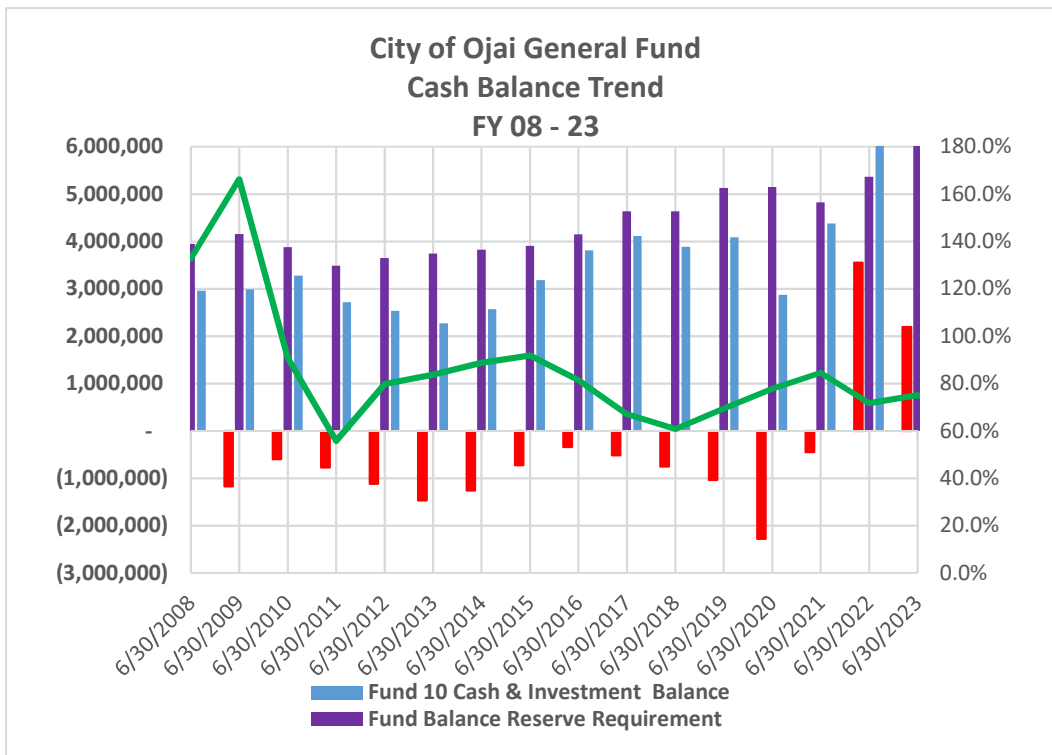
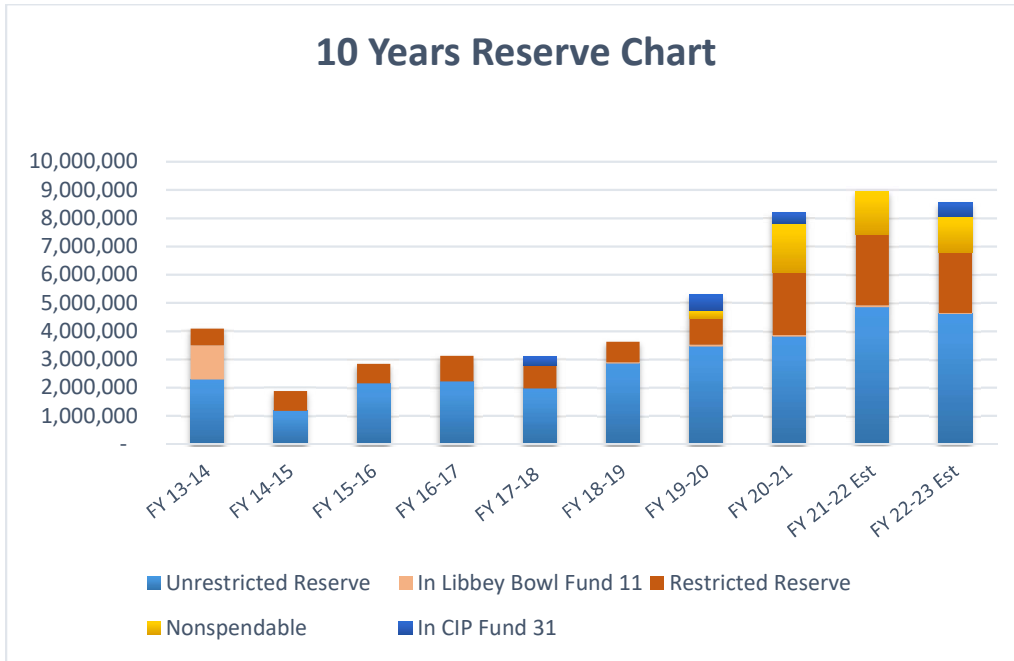
City of Ojai				
Schedule of General Cash Compared to Reserve				
Include restricted and committed funds				
	General Fund Reserves ⁽¹⁾	General Fund Cash	Cash Over (under) Reserves	GF Cash As % of Reserves
6/30/2023	\$ 8,628,497	8,910,682	282,185	103.3%
6/30/2022 *	9,888,029	8,910,682	(977,347)	90.1%
6/30/2021	8,568,820	4,375,195	(4,193,625)	51.1%
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%

* Estimates, include one-time American Rescue Plan Act (ARPA) grant, not yet received
(1) Restricted funds included

City of Ojai

General Fund 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.



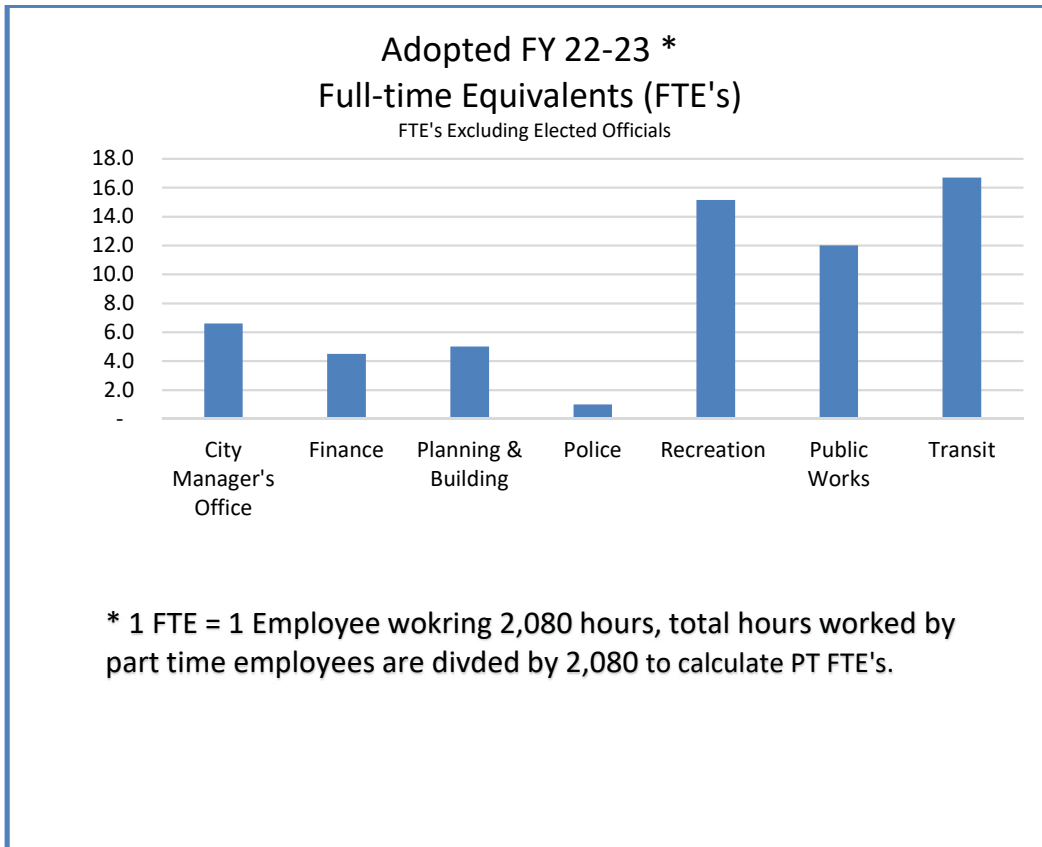
City of Ojai

Positions Summary

Position Title	FTE *			SALARY RANGE								
	22-23	21-22	20-21	FY 22-23			FY 21-22			FY 20-21		
				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	14,008	15,129	Month	13,733	15,107	Month	13,733	13,733	Month
Assistant City Manager	1	0	0	11,486	13,961	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	6,987	8,494	Month	6,524	8,089	Month	6,524	7,930	Month
Admin Analyst-CM Office	1	1	1	5,593	6,798	Month	N/A	N/A	Month	N/A	N/A	Month
Admin Assist-CM Office	0.5	0	0	26	32	Hr	N/A	N/A	Month	N/A	N/A	Month
Office Specialist II FT	0	1	0.5	3,863	4,695	Month	3,679	4,471	Month	3,607	4,384	Month
Event Coordinator	1	1.0	0.0	5,068	6,160	Month	4,827	5,866	Month	4,731	5,751	Month
Technical Support Specialist	1	1	0	6,488	7,886	Month	5,880	7,148	Month	5,765	7,008	Month
Video Technician	0.1	0.1	0	18	22	Hr	17	21	Hr	17	21	Hr
Community Development												
Community Dev Director	1	1	0	11,486	13,961	Month	10,724	13,296	Month	N/A	N/A	Month
Community Dev Manager	0	0	1	N/A	N/A	Month	8,091	9,871	Month	8,091	9,871	Month
Associate Planner PT	0.5	0.1	0.1	37.62	46.63	Hr	35.83	43.54	Hr	35.83	43.54	Hr
Associate Planner FT	1	1	0	6,651	8,083	Month	6,335	7,698	Month	6,211	7,547	Month
Sr. Planning/Bldg Tech	1	1	1	5,593	6,798	Month	5,325	6,474	Month	5,223	6,347	Month
Planning & building Tech	1	1	1	4,825	5,863	Month	4,597	5,585	Month	4,505	5,474	Month
Code Compliance Officer	0.5	0.5	0	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Finance Department												
Finance Director	1	1	1	11,486	13,961	Month	10,724	13,296	Month	10,724	13,036	Month
Accounting Supervisor	1	1	0	6,330	7,693	Month	6,029	7,327	Month			Month
Accountant	0	0	1	N/A	N/A	Month	5,736	6,972	Month	5,625	6,836	Month
Senior Accounting Specialist	1	1	1	5,593	6,798	Month	4,947	6,013	Month	4,850	5,895	Month
Accounting Specialist I / II	1	1	1	4,704	5,720	Month	4,480	5,447	Month	3,580	5,340	Month
Office Specialist II	0.5	1	1	3,863	4,695	Month	3,679	4,471	Month	3,607	4,384	Month
Police Department												
Dispatcher/Admin Secretary	0	0	1	4,137	5,027	Month	4,137	5,027	Month	4,054	4,926	Month
Public Works Department												
PW Dir/City Engineer	1	1	1	11,486	13,961	Month	10,724	13,296	Month	11,261	13,687	Month
Assistant PW Director	0	1	1	N/A	N/A	Month	8,000	9,775	Month			Month
Administrative Analyst I	1	1	1	5,593	6,798	Month	4,793	5,827	Month	4,700	5,713	Month
Administrative Assistant II	1	0	1	5,068	6,160	Month	4,344	5,280	Month	4,259	5,176	Month
Technical Support Specialist	0	1	1	N/A	N/A	Month	5,880	7,148	Month	5,765	7,008	Month
Public Works Supervisor	1	1	1	6,651	8,083	Month	5,701	6,928	Month	5,589	6,792	Month
Senior Maintenance Worker	2	2	2	4,825	5,863	Month	4,597	5,585	Month	4,054	4,926	Month
Maintenance Worker II	2	1	1	4,368	5,311	Month	4,081	4,959	Month	3,671	4,463	Month
Maintenance Worker I	3	2	2	3,958	4,812	Month	3,695	4,492	Month	3,326	4,044	Month
Public Works Inspector	1	0	0.57	35	42	Hr	40	48	Hr	40	48	Hr
Demo Garden	0	0	0	N/A	N/A	Hr	14	14	Hr	12	12	Hr
Transit Department												
Transit Operations Sup	1	1	1	5,877	7,143	Month	5,486	6,669	Month	4,939	6,003	Month
Senior Mechanic	1	1	1	5,734	6,969	Month	5,354	6,506	Month	4,819	5,856	Month
Back up Trolley Supervisor PT	0.5	0.5	0.5	24.28	29.51	Hr	19.80	24.07	Hr	19.80	24.07	Hr
Trolley Driver PT	14	4	3	21.75	26.44	Hr	17.32	21.06	Hr	17.32	21.06	Hr
Trolley Facility Cleaner	0.2	0.0	0.2	16.57	19.18	Hr	14.00	16.53	Hr	13.86	16.53	Hr
Recreation Department												
Recreation Coordinator	1	1	1	5,068	6,160	Month	4,827	5,866	Month	4,259	5,176	Month
Recreation Manager	0	1	1	N/A	N/A	Month	7,415	9,194	Month	7,415	9,014	Month
Recreation Supervisor / HR Tech	1	1	0	6,651	8,083	Month	6,335	7,698	Month			Month
Event Coordinator	0	0.0	0.0	N/A	N/A	Month	4,827	5,866	Month	4,731	5,751	Month
Facilities Assistant	0.26	0.26	0	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Recreation Leader I	0.8	N/A	N/A	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Recreation Leader II	3.05	N/A	N/A	N/A	N/A	Hr	N/A	N/A	Hr	N/A	N/A	Hr
Recreation Leader	2.7	2.7	0.3	15.00	16.92	Hr	14.00	15.02	Hr	13.39	15.02	Hr
Lifeguard	0.574	0.574	0	15.33	18.62	Hr	14	17	Hr	14	17	Hr
Recreation Specialist I	2.1	2.1	0.5	16.99	20.65	Hr	15.86	19.28	Hr	15.86	19.28	Hr
Recreation Specialist II	1.73	1.73	0.7	18.43	21.75	Hr	17	20	Hr	17	20	Hr
Ojai Day Coordinator	0.1	0.1	0.0	20.90	25.39	Hr	19.51	23.71	Hr	19.51	23.71	Hr
Rec Admin/Office Assistant	1	1	0	25.79	31.35	Hr	24	29	Hr	24	29	Hr
Sports Official	0.1	0.1	0.1	15.19	37.24	Hr	14.18	34.77	Hr	14.18	34.77	Hr
Class Instructor	0.738	0.738	0	18.62	37.24	Hr	14	35	Hr	14	35	Hr
Total	67.0	51.6	40.6									
Elected Officials	7.0	7.0	7.0									
Staff	60.0	44.6	33.6									
* 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	32.0	28.0	27.5	Some positions are vacant								
Part Time Positions	28.0	16.6	6.1									
Total Positions	60.0	44.6	33.6									

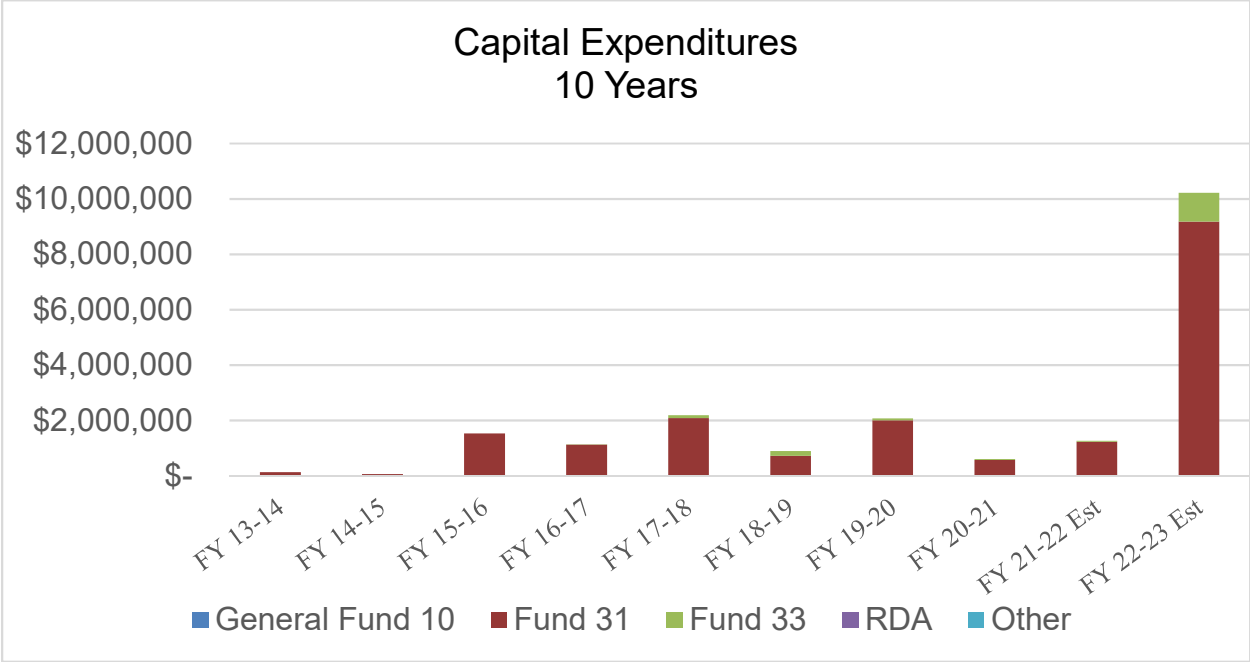
City of Ojai

Full-time Equivalents



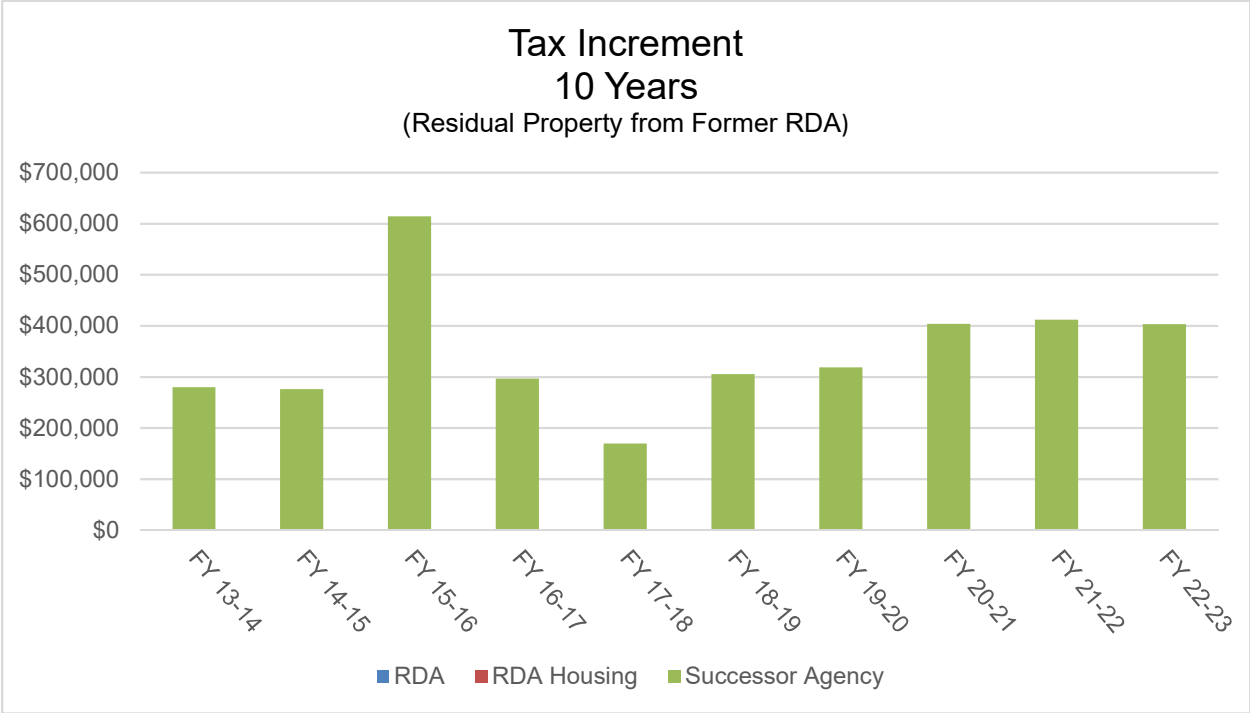
City of Ojai

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 6.30.2022				
Description	Balance 6/30/2021	Estimated		Estimated Balance As of 6/30/22
		Contribution FY 21-22	Drawdown	
Public Works				
Tree Fund (Donation In Lieu)	\$ 32,913			\$ 32,913
Wini Hirsch Donation	-			-
Flood Control Fees				
Traffic Mitigation Fees	8,199	124		8,323
Bryant St Area Industrial Fund	59,155			59,155
Parking In-lieu Fees	59,621			59,621
Street Light In-lieu Fees	-			-
Pirie Rd Signal Mitigtn Fees	-			-
Drown Ave Speed Bump	682		682	-
Underground Dvlp Deposits	23,980			23,980
Nordhoff Cemetery Rose Garden	500			500
Def Rev/Demo Garden Donation	0		237	(237)
Deferred Rev / AB 939 Fees Col	-	127,572	2,924	124,647
Defer Rev / Recycling Bev Grt	-			-
Defer Rev / Wst Mng Usd Oil	740			740
Def Rev/EncroachPermit Deposit	-	-		-
Def Rev-Tree Mitigation OV Inn	41,270	16,880		58,150
Bond Fee, 121 E. Ojai Ave	-			-
Recreation				
Refundable Deposit/Fclty Rntl	4,625	1,200		5,825
Def Rev / USTA Grant	5,957			5,957
DefRev/BstTnnsTwn/Quickstart	6,722			6,722
Def Rev/Tennis (OV Tennis Club)	1,809		25	1,784
Def Rev/Rayven's Scholarships	6,327			6,327
Def Rev/Youth Sports & Misc	9,614	317	0.68	9,930
Def Rev/Mountains to Beach	-	-		-
Def Rev/Rec Fac Indoor Fee	1,830			1,830
Community Development				
Seismic Surcharge for County	(549)	1,218	-	669
Deferred / SB1186 \$1 State Fee*	-	7,815		7,815
Defer Rev/Technical Surcharge	113,716	10,103	394	123,425
Def Rev/Gen Plan Maint Fee	176,265	33,675	-	209,940
Pynt Frm Los Arboles - Van Pur	(0)			(0)
Def Rev - Misc (PAA & ZCL)	1,274	5,175	-	6,449
Def Rev / Banner Fee	-			-
Arts Commission				
Def Rev/OV Inn Public Art	0	8,874	91,989	(83,115)
Deferred Rev / Public Art Fund	95,332	77,288	385	172,235
Def Rev/PublicArtFund-Mentor	-			-
Police				
Deferred Rev / Fingerprint	2,411		1,932	479
Def Rev / Ojai Explorer Post#	3,359			3,359
Def Rev/Police Volunteers	1,423		-	1,423
Cable TV				
Def Rev / Cable Co 1% Peg Fees	100,526	16,595	-	117,122
DefRev/CblCo1%Peg/OjaiSchDistr	344			344
Grand Total	\$ 758,047	\$ 306,836	\$ 98,568	\$ 966,315



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 City Manager, Office Specialist, Records Manager and I.T. Specialist also report directly to the City Manager.

The City Manager's Office perform many functions, including the implementation of the City Council's priorities, serving as the City's public information office including a recently expanded social media presence, information technology (I.T.), management of Libbey Bowl and community events film permits, coordinating the City's emergency disaster response plans, and serves as the staff liaison to the Arts Commission, Disaster Council, and Building Appeals Board. The City Manager's Office also represents the City at various meetings, including Economic Development Collaborative of Ventura County (EDC-VC) meetings, and Ventura Council of Governments (VCOG) meetings. The Department also 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.

Finance Department: The Finance Department is responsible for ensuring the effective and efficient management of citywide resources. 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

City of Ojai

reports directly to the City Manager.

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

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

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



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

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

Code Compliance Division:

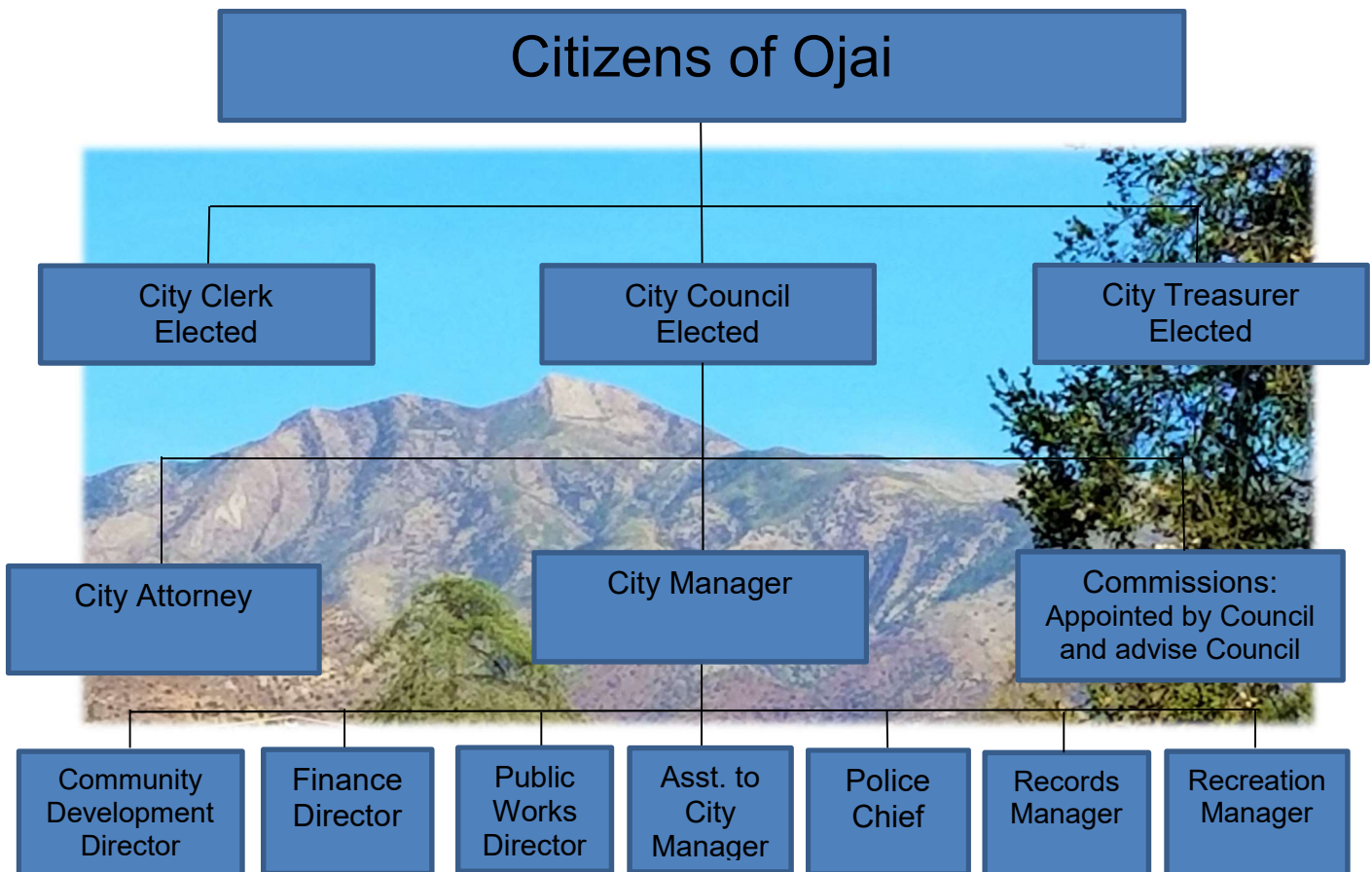
The Building Department's Code Compliance Division is responsible for ensuring compliance with all of the City's Municipal Codes. Currently, the City contracts for code

City of Ojai

compliance services.

Animal Control Services

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



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 benefits from the high degree of volunteerism present in the Ojai community by using 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 benefits of contracting for police services have been demonstrated through the response and recovery during the Thomas Fire, the preparation and efforts made in flood protection, as well as response during the pandemic and numerous related public health orders. 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 COVID-19 pandemic, the department did take part in the patrol process to ensure the public's safety during various public health orders.

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.

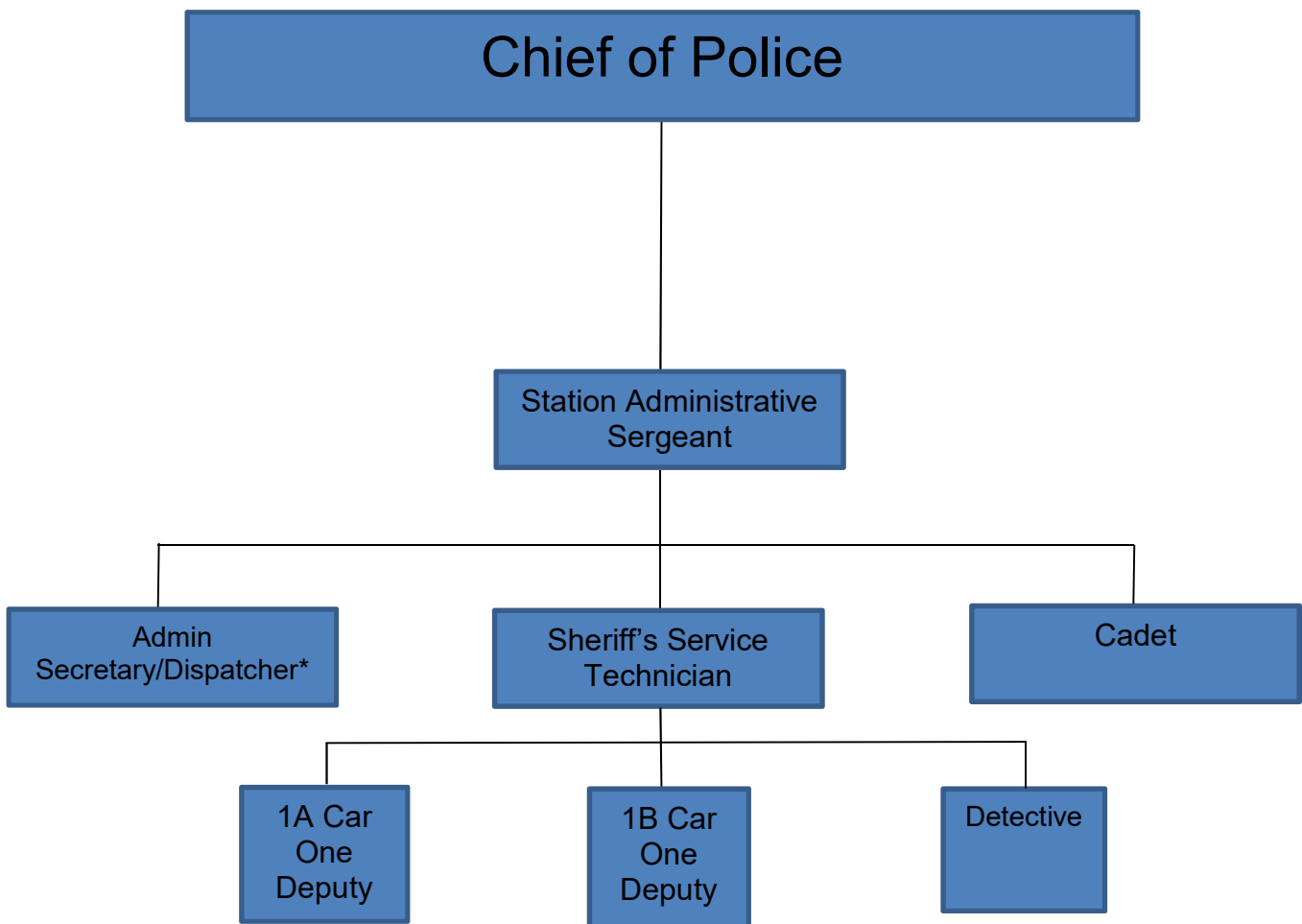
The Patrol Division services the County of Ventura and the five contract cities of Camarillo, Fillmore, Moorpark, Ojai, and Thousand Oaks, as well as the unincorporated areas of Ventura County. Within the Patrol Division are also specialized units such as the Sheriff's Mounted Unit, K-9 Unit, Sheriff's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

The Detention Services Division is the largest of the four divisions of the Sheriff's Office 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 located in Thousand Oaks, Ventura, and Santa Paula.

City of Ojai

The Special Services Division includes the Air Unit, Major Crimes, Narcotics, Intelligence, Bomb Squad, S.W.A.T., Hostage Negotiations, Forensic Science Laboratory, Information Systems and the Evidence Unit.

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



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



COMMUNITY DEVELOPMENT DEPARTMENT



City of Ojai

Recreation

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

The 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, with the exception of during the COVID-19 pandemic. The Department, which is overseen by the Recreation Manager, has three full-time employees, and many volunteers, seasonal and part-time employees and independent contractors. Programs and activities are conducted at Sarzotti Park and other off-site locations. The administrative offices are located at the Jack Boyd Community Center. The Recreation Manager serves as staff liaison for the Parks and Recreation Commission.

The City is facing a changing demographic with a decreasing youth population, and an increasing adult and senior population. The City of Ojai recognizes those trends, and will be looking to expand adult and senior programming in coming years.

City of Ojai



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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 the 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. The Trolley is overseen by the City of Ojai’s Public Works Director as a part of the Public Works Department. Staff includes 15 part-time drivers, a full-time driver supervisor and a full-time mechanic who are closely monitored for compliance with State and Federal regulations, and other mandates. The Trolley provides daily fixed-route transportation to approximately 7,000 riders per month throughout Ojai, Meiners Oaks, and Mira Monte.

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.

City of Ojai

Program and Project Management and Engineering Services

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

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 utility companies 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.



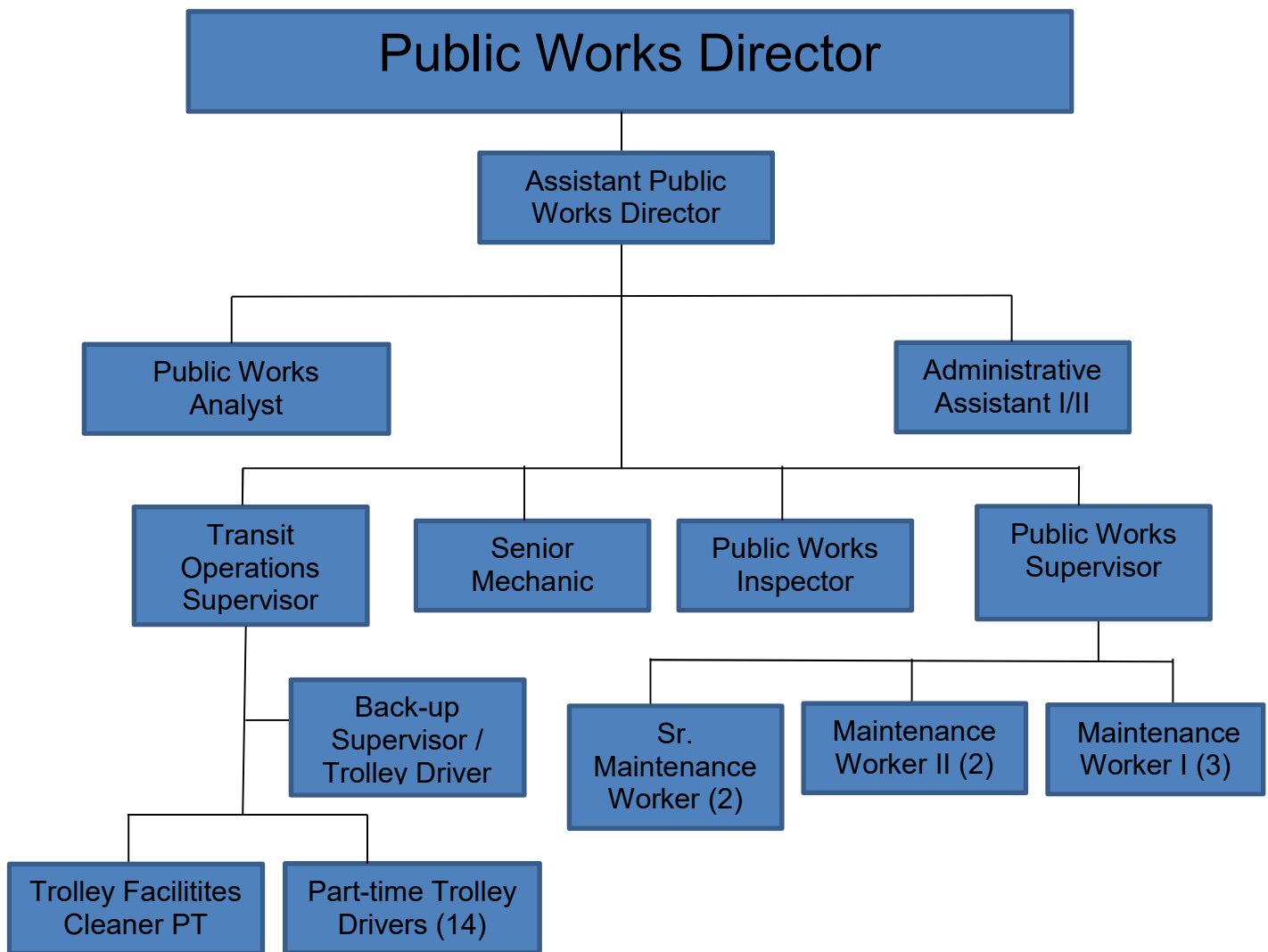
City of Ojai

Nordhoff Cemetery

Public Works maintains the 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 \$1,298,338 on June 30, 2022, 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 22-23 is \$73,000.



City of Ojai

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City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change		Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	From PY Budget	From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
REVENUES										
Tax Revenues										
	Property Tax									
010-9301-1010-101	Secured Property Tax	\$ 1,960,900	\$ 114,740	6.22%	\$ 1,846,160	\$ 1,874,448	\$ 28,288	\$ 1,867,533		
010-9301-1010-102	Unsecured Property Tax	65,000	5,000	8.33%	60,000	84,450	24,450	60,139		
010-9301-1010-103	Supplemental Taxes	40,000	6,300	18.69%	33,700	20,733	(12,967)	38,728		
010-9301-1010-104	RDA Pass Through Prop Tax	62,500	9,500	17.92%	53,000	53,878	878	59,491		
010-9301-1010-107	Admin Cost / Ventura County	32,500	63,000	-206.56%	(30,500)	(2,575)	27,925	(30,978)		
010-9301-1010-108	RPTTF Residual Distribution	195,600	9,600	5.16%	186,000	291,487	105,487	186,308		
010-9301-1010-111	Secured Property Tax-PY	-	-		-	-	-	1		
010-9301-1010-112	Unsecured Property Tax-PY	100	-	0.00%	100	4,442	4,342	-		
010-9301-1010-201	Interest Apprntmt/Prop Tax	3,200	300	10.34%	2,900	608	(2,292)	3,090		
010-9301-1010-211	Interest Appr/Prop Tax - PY	-	-		-	-	-	-		
	Property Tax Total	2,359,800	208,440	9.69%	2,151,360	2,327,471	176,111	2,184,312		
	Sales Tax									
010-9301-1011-100	Sales Tax	1,760,700	140,700	8.69%	1,620,000	1,681,239	61,239	1,676,887		
010-9301-1011-104	Psaf/172 Money-1/2% Sales Tx	155,800	30,800	24.64%	125,000	138,973	13,973	131,718		
	Sales Tax Total	1,916,500	171,500	9.83%	1,745,000	1,820,212	75,212	1,808,606		
	Business Licenses									
010-9301-1025-000	Business Licenses	221,000	67,000	43.51%	154,000	220,000	66,000	227,649		
010-9301-1025-001	Bus Lic Application/renewal	38,000	18,000	90.00%	20,000	36,320	16,320	22,795		
010-9301-1025-002	Business Licenses Penalties	15,000	14,800	7400.00%	200	20,000	19,800	(1,466)		
010-9301-1025-005	Bus Lic / SB1186 \$1 State Fee	7,100	6,100	610.00%	1,000	7,500	6,500	6,721		
010-9301-1025-010	Bus Lic/Collection & PY	-	-		-	-	-	-		
	Business License Total	281,100	105,900	60.45%	175,200	283,820	108,620	255,698		
	Franchise Fees									
010-9301-1026-105	So California Edison	95,000	12,000	14.46%	83,000	92,000	9,000	91,521		
010-9301-1026-106	So California Gas	27,000	3,000	12.50%	24,000	24,500	500	30,092		
010-9301-1026-107	Golden State Water	-	-		-	-	-	-		
010-9301-1026-108	Time Warner Cable/b4adelphia	102,000	62,000	155.00%	40,000	100,000	60,000	106,349		
010-9301-1026-110	EJ Harrison	110,000	28,000	34.15%	82,000	109,000	27,000	122,772		
010-9301-1026-111	Roll-offs Harrison	-	-		-	-	-	-		
010-9301-1026-113	AT & T Mobility	2,700	(1,200)	-30.77%	3,900	2,600	(1,300)	2,567		
010-9301-1026-128	Cable Companies 1% Peg Fees	4,500	(5,800)	-56.31%	10,300	4,300	(6,000)	4,255		
010-9301-1026-999	Cable Com 1% Peg Fees / Contra	-	-		-	-	-	-		
	Franchise Fees Total	341,200	98,000	40.30%	243,200	332,400	89,200	357,555		

City of Ojai Proposed Budget Detail Worksheet

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010-9301-1027-000	Transient Occupancy Tax	4,930,000	2,144,920	77.01%	2,785,080	2,785,080	4,841,221	2,056,141	3,468,506	
010-9301-1027-001	Ojai Tourism 1% Assessment	-	-	-	-	-	-	-	-	
010-9301-1027-002	Trans Occupancy Tx Late Fees	-	-	-	-	-	-	-	0	
010-9301-1027-003	Admin Costs TOT-HdL	(7,000)	2,000	-22.22%	(9,000)	(9,000)	(6,775)	2,225	(5,047)	
010-9301-1027-150	Transient Occupancy PY	-	(20,000)	-100.00%	20,000	20,000	-	(20,000)	-	
	Transient Occupancy Total	4,923,000	2,126,920	-0.72%	2,796,080	2,796,080	4,834,446	2,038,366	3,463,460	
010-9301-1027-999	Transient Occupancy-to Fd 31	(492,300)	(492,300)	100.00%	-	-	-	-	(366,390)	
010-9301-1028-000	Cannabis Tax	320,000	(100,000)	-23.81%	420,000	420,000	300,000	(120,000)	187,552	
	Cannabis Tax	320,000	(100,000)	-23.81%	420,000	420,000	300,000	(120,000)	187,552	
010-9301-1030-000	Documentary Stamp Tax	154,500	54,000	53.73%	100,500	100,500	130,000	29,500	205,838	
	Documentary Stamp Tax	154,500	54,000	53.73%	100,500	100,500	130,000	29,500	205,838	
	Total Tax Revenues	10,296,100	2,664,760	34.92%	7,631,340	7,631,340	10,028,349	2,397,009	8,463,021	
Licenses & Permits										
010-9302-1053-000	Energy Fee	-	-	-	-	-	-	-	-	
010-9302-1053-001	Disability Fees	-	-	-	-	-	-	-	-	
010-9302-1053-020	Inspection fee	-	-	-	-	-	-	-	798	
010-9302-1054-000	Tree Permits	7,090	(910)	-11.38%	8,000	8,000	7,088	(913)	7,600	
010-9302-1055-000	Home Occupation Permits	2,020	1,020	102.00%	1,000	1,000	2,020	1,020	2,240	
010-9302-1055-001	Zoning Clearance App-Bus Lic	4,350	2,850	190.00%	1,500	1,500	4,350	2,850	3,360	
010-9302-1056-000	Building Allocations	-	-	-	-	-	-	-	-	
010-9302-1057-000	Cannabis Annual Licensing Fees	14,410	-	0.00%	14,410	14,410	14,410	-	38,424	
010-9302-1057-001	Cannabis Application Fees	-	-	-	-	-	-	-	-	
010-9302-1057-002	Cannabis Interview Fees	-	-	-	-	-	-	-	-	
010-9302-1058-000	Household Haz Residential	10,570	10,190	2681.58%	380	380	10,570	10,190	14,088	
010-9302-1060-000	Planning Fees	21,650	1,650	8.25%	20,000	20,000	21,600	1,600	22,222	
010-9302-1060-001	Plan filing fees	4,430	3,230	269.17%	1,200	1,200	4,430	3,230	1,227	
010-9302-1061-000	Building & Safety Permits	299,930	59,930	24.97%	240,000	240,000	299,930	59,930	308,448	
010-9302-1061-020	BuildingPermits/GenMaintSurChg	(50)	(80)	-266.67%	30	30	36	6	83	
010-9302-1062-000	Sign Permits	2,530	(670)	-20.94%	3,200	3,200	2,529	(671)	3,639	
010-9302-1063-000	Encroach Permit/banner Fees	63,370	(630)	-0.98%	64,000	64,000	63,366	(634)	56,641	
010-9302-1063-001	Traffic Mitigation-Ojai Share	860	(1,140)	-57.00%	2,000	2,000	860	(1,140)	4,676	
010-9302-1063-002	Traffic Mitigation-VCntyShare	190	190	100.00%	-	-	186	186	-	
010-9302-1063-005	Street Light In-Lieu Fee	-	-	-	-	-	-	-	-	
010-9302-1063-006	Technical Surcharge	11,670	6,870	143.13%	4,800	4,800	11,670	6,870	10,193	

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Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21	
010-9302-1063-007	General Plan Maintenance Fees	38,890	16,890	76.77%	22,000	22,000	38,888	16,888	36,589	
010-9302-1063-999	Developer Fees/Contra Account	-	-	-	-	-	-	-	65,717	
010-9302-1065-000	Plan Check Fees	190,000	114,000	150.00%	76,000	76,000	169,182	93,182	96,003	
010-9302-1081-000	Well Permits	-	-	-	-	-	-	-	1,577	
010-9302-1083-000	Filing Permits	3,550	2,050	136.67%	1,500	1,500	2,663	1,163	4,300	
010-9302-1900-000	Misc Fees & Permits	200	-	0.00%	200	200	-	(200)	12,670	
010-9302-2000-000	Trust Fund 80 Receipts	-	-	-	-	-	-	-	-	
010-9302-2000-100	Rev Earned From Trust Funds	-	-	-	-	-	-	-	-	
010-9302-2000-999	TrustReceipts/DpstdToFd 80	-	-	-	-	-	-	-	-	
Total Licenses & Permits		675,660	215,440	46.81%	460,220	460,220	653,778	193,558	690,492	
Fines, Forfeitures & Penalties										
010-9303-1018-000	Vehicle Fines & Penalties	14,200	7,800	121.88%	6,400	6,400	10,543	4,143	13,571	
010-9303-1019-010	Social Host Violation Fines	-	-	-	-	-	-	-	-	
010-9303-1020-000	Parking Citations	5,000	1,600	47.06%	3,400	3,400	6,014	2,614	4,762	
010-9303-1020-999	Parking Cit Due To Via Co	(900)	(200)	28.57%	(700)	(700)	581	1,281	(813)	
010-9303-1021-000	Building Code Violations	620	620	100.00%	-	-	465	465	-	
010-9303-1021-050	Admin Remedy Fines	16,880	6,880	68.80%	10,000	10,000	14,980	4,980	7,470	
Total Fines, Forfeitures & Penalties		35,800	16,700	87.43%	19,100	19,100	32,582	13,482	24,990	
Use of Money / Property										
010-9304-1033-000	Interest Income	38,200	(1,800)	-4.50%	40,000	40,000	22,180	(17,820)	36,416	
010-9304-1033-090	Interest accrual RDA	8,100	(3,900)	-32.50%	12,000	12,000	-	(12,000)	7,731	
010-9304-1033-101	Rental Income	5,300	5,000	1666.67%	300	300	7,500	7,200	5,000	
Total Use of Money / Property		51,600	(700)	-1.34%	52,300	52,300	29,680	(22,620)	49,146	
Revenue From Other Agencies										
<i>Motor Vehicle In Lieu (increases in tandem with property tax)</i>										
010-9305-1015-000	Motor Vehicle In Lieu	1,013,300	103,300	11.35%	910,000	910,000	990,108	80,108	965,012	
010-9305-1015-001	Motor Vehicle In Lieu - Ply	-	-	-	-	-	-	-	-	
010-9305-1015-101	Prpty Tx - Vlf In Lieu	5,800	(500)	-7.94%	6,300	6,300	12,929	6,629	5,543	
010-9305-1022-000	Homeowners Subvention(hoptr)	13,600	5,100	60.00%	8,500	8,500	9,446	946	12,917	
010-9305-1043-020	SB90 St. Mand Csts Reim	17,000	-	0.00%	17,000	17,000	-	(17,000)	-	
010-9305-1043-021	SB90 St. Mand Csts Reim-PY	6,300	2,700	75.00%	3,600	3,600	-	(3,600)	5,961	
010-9305-1043-130	FEMA Reimbursement Revenue	-	-	-	-	-	-	-	-	
010-9305-1043-135	Disaster Mitigation Grants	-	(650,000)	-100.00%	650,000	650,000	893,830	243,830	1,137,320	
010-9305-1044-005	Reimb From Sheriffs/Office Hel	10,000	-	0.00%	10,000	10,000	-	(10,000)	-	
010-9305-1050-000	AB 939 Fees/SRRE	120,000	4,000	3.45%	116,000	116,000	95,270	(20,730)	127,572	
010-9305-1096-005	Special Event Police Services	(15,300)	(21,300)	-355.00%	6,000	6,000	9,875	3,875	(14,555)	

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
010-9305-1052-013	SB2 Planning Housing&Comm Dev	138,000	-	0.00%	138,000	138,000	-	(138,000)	45,852
010-9305-1097-000	SLESF "COPS" Funding	152,200	52,200	52.20%	100,000	100,000	144,620	44,620	156,727
010-9305-1106-000	NPDES Revenue	24,000	-	0.00%	24,000	24,000	31,657	7,657	-
010-9305-1106-001	NPDES Revenue - PY	-	-	-	-	-	-	-	-
Total Revenue From Other Agencies		1,484,900	(504,500)	-25.36%	1,989,400	1,989,400	2,187,735	198,335	2,442,348
Charges For Current Services									
010-9306-1037-000	State Highway Maintenance	30,000	(18,000)	-37.50%	48,000	48,000	30,000	(18,000)	12,254
010-9306-1042-000	Public Records - Copies & other	1,500	300	25.00%	1,200	1,200	1,473	273	1,933
010-9306-1042-001	Sale of Books	300	200	200.00%	100	100	270	170	64
010-9306-1060-001	Dvlpmt Proj Staff Services	-	-	-	-	-	-	-	-
010-9306-1060-002	DvlpmtPrjCtrctSvrAdmChg	-	-	-	-	-	-	-	-
010-9306-1067-119	Use Fees-libbey Park	35,000	24,000	218.18%	11,000	11,000	30,000	19,000	3,950
010-9306-1067-120	Use Fee-Other Parks	150	150	100.00%	-	-	90	90	-
010-9306-1158-000	Misc Staff Svr Fees - Admin	-	-	-	-	-	-	-	-
010-9306-1170-000	Public Works Processing Fees	13,800	13,800	100.00%	-	-	10,823	10,823	13,100
010-9306-1170-003	Dvlpmt Proj PW Staff Svc	-	-	-	-	-	-	-	-
010-9306-1180-999	Indirect OH Costs Allocation	260,970	61,760	31.00%	199,210	199,210	137,153	(62,057)	222,870
Total Charges For Current Services		341,720	82,210	31.68%	259,510	259,510	209,808	(49,702)	254,172
Other Revenues									
010-9307-1029-000	RDA Loan Pymts Received	-	-	-	-	-	-	-	-
010-9307-1033-999	Deferred Revenue CONTRA Acct	-	-	-	-	-	-	-	80,402
010-9307-1043-000	C.JPIA Remb/Refunds	-	-	-	-	-	-	-	-
010-9307-1043-001	PERS Medicare Part D Refunds	-	-	-	-	-	-	-	-
010-9307-1043-140	Special Event	-	-	-	-	-	-	-	-
010-9307-1043-999	Suspense Account	-	-	-	-	-	-	-	(3,500)
010-9307-1044-000	Misc Refunds & Receipts	47,800	47,300	9460.00%	500	500	48,744	48,244	45,485
010-9307-1044-001	Misc Reimbursements	24,700	6,900	38.76%	17,800	17,800	19,660	1,860	23,509
010-9307-1044-005	DontDoNotUsePolice Volunt Sp	-	-	-	-	-	-	-	-
010-9307-1044-010	Misc Donations	200	200	100.00%	-	-	10,080	10,080	237
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	100.00%	-	-	571	571	18
010-9307-1044-050	PD Fees Fingprmt-T/C Rpts	3,500	1,500	75.00%	2,000	2,000	4,329	2,329	2,008
010-9307-1044-053	Candidate Statement	1,800	1,800	100.00%	-	-	-	-	1,702
010-9307-1044-055	Return Check Charge Fee	100	-	0.00%	100	100	-	(100)	29
010-9307-1044-101	Def Rev Recog Street Proj	54,820	-	0.00%	54,820	54,820	-	(54,820)	-
010-9307-1044-102	Def Rev Recog Pub Art	-	-	-	-	-	-	-	-
010-9307-1044-105	Deferred Rev-General Fund	70,000	-	0.00%	70,000	70,000	-	(70,000)	-

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21	
010-9307-1044-110	FundsFrmDefRev/UndgrmdDvDpst	-	-	-	-	-	-	-	-	-
010-9307-1044-130	Proceeds From Sale Of Assets	-	-	-	-	-	-	-	-	-
010-9307-1044-131	Libbey Pk Tennis Ct Lights	2,000	600	42.86%	1,400	1,400	2,839	1,439	1,247	
010-9307-1044-132	Skate Park Lights	-	-	-	-	-	-	-	-	-
010-9307-1044-135	Electric Vehicle Charge	5,000	(1,000)	-16.67%	6,000	6,000	4,477	(1,523)	4,472	
010-9307-1044-999	Budgeted Use of Fund Balance	-	(120,830)	-100.00%	120,830	120,830	-	(120,830)	182,022	
	Misc Refunds & Receipts Total	209,940	(63,510)	-23.23%	273,450	273,450	90,700	(182,750)	337,631	
	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	-	0.00%	2,200	2,200	90,030	87,830	50,000	
010-9307-1045-022	Transfer-in/Gas Tax Fund (22)	-	-	-	-	-	-	-	-	
010-9307-1045-026	Transfer in Art3 Bike/Ped(F26)	-	-	-	-	-	-	-	18,958	
	Transfer in From Other Funds Total	2,200	-	0.00%	2,200	2,200	90,030	87,830	68,957	
	Total Other Revenues	212,140	(63,510)	-23.04%	275,650	275,650	180,730	(94,920)	406,588	
	Recreation Program Revenues									
	Misc Refunds & Receipts	-	-	-	-	-	-	-	-	
010-9309-1044-110	City 50/50 scholarship	-	-	-	-	-	-	-	-	
010-9309-1044-205	Misc Donations Best Tennis Grl	-	-	-	-	-	-	-	-	
	Misc Refunds & Receipts Total	-	-	-	-	-	-	-	-	
	Recreation Program Revenue									
010-9309-1660-000	Recreation Program Rev	3,000	190	6.76%	2,810	2,810	772	(2,038)	2,876	
010-9309-1660-005	Adult Softball	2,500	500	25.00%	2,000	2,000	2,082	82	-	
010-9309-1660-006	Crossfit	-	-	-	-	-	-	-	-	
010-9309-1660-007	Brochure	1,000	270	36.99%	730	730	-	(730)	990	
010-9309-1660-008	Movie Nights Revenue	1,500	-	0.00%	1,500	1,500	-	(1,500)	-	
010-9309-1660-009	Aquatics	3,000	1,000	50.00%	2,000	2,000	-	(2,000)	-	
010-9309-1660-010	Instructional Soccer	12,000	6,500	118.18%	5,500	5,500	12,000	6,500	8,606	
010-9309-1660-011	Youth Soccer	1,000	200	25.00%	800	800	-	(800)	-	
010-9309-1660-012	Youth Flag Football	300	300	100.00%	-	-	-	-	-	
010-9309-1660-013	Youth Dodgeball	-	-	-	-	-	-	-	-	
010-9309-1660-014	Youth Basketball	30,000	12,000	66.67%	18,000	18,000	29,240	11,240	-	
010-9309-1660-015	Youth Ultimate Frisbee	-	-	-	-	-	-	-	-	
010-9309-1660-016	Adult Basketball	1,000	-	0.00%	1,000	1,000	-	(1,000)	-	
010-9309-1660-020	Gymnastics	75,000	56,000	294.74%	19,000	19,000	72,000	53,000	18,752	
010-9309-1660-025	CPR/First Aid Program	-	-	-	-	-	-	-	-	
010-9309-1660-036	Drop-in Sports	2,500	500	25.00%	2,000	2,000	2,040	40	-	
010-9309-1660-045	After School Program	-	-	-	-	-	-	-	-	
010-9309-1660-047	Senior Programs	-	-	-	-	-	-	-	-	
	Recreation Program Revenue Total	132,800	77,460	139.97%	55,340	55,340	118,133	62,793	31,224	

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21	
Recreation Classes Revenue										
010-9309-1661-000	Recreation Classes Revenue									
010-9309-1661-001	Tennis Program	3,400	3,400	100.00%	-	-	3,422	3,422	417	
010-9309-1661-011	Basketball PIT	30,000	9,000	42.86%	21,000	21,000	28,489	7,489	24,063	
010-9309-1661-014	Cartooning	1,800	-	0.00%	1,800	1,800	-	-	-	
010-9309-1661-016	Driving Education	350	350	100.00%	-	-	344	344	192	
010-9309-1661-017	Guitar	300	(700)	-70.00%	1,000	1,000	-	(1,000)	(20)	
010-9309-1661-018	Keyboarding	100	(400)	-80.00%	500	500	-	(500)	-	
010-9309-1661-019	Kid Art	-	-	-	-	-	-	-	-	
010-9309-1661-020	Kung Fu - Kids & Adults	13,000	8,000	160.00%	5,000	5,000	12,939	7,939	233	
010-9309-1661-021	Painting	3,800	3,600	1800.00%	200	200	3,800	3,600	-	
010-9309-1661-022	Pottery Class	7,000	7,000	100.00%	-	-	5,717	5,717	-	
010-9309-1661-023	Sandcastle Music Together	-	-	-	-	-	-	-	-	
010-9309-1661-024	SK8 Classes	-	-	-	-	-	-	-	-	
010-9309-1661-025	Social Skills	600	(200)	-25.00%	800	800	533	(267)	-	
010-9309-1661-027	Tai Chi Ch'uan	5,200	(800)	-13.33%	6,000	6,000	5,198	(802)	5,040	
010-9309-1661-028	Theater Workshop	4,500	4,500	100.00%	-	-	4,484	4,484	-	
010-9309-1661-029	Weight Room	7,000	2,000	40.00%	5,000	5,000	6,902	1,902	5,296	
010-9309-1661-030	Western Horsemanship	800	(400)	-33.33%	1,200	1,200	768	(432)	-	
010-9309-1661-031	Zumba Fitness	200	200	100.00%	-	-	-	-	-	
010-9309-1661-032	Ballet	5,500	3,500	175.00%	2,000	2,000	5,710	3,710	2,673	
010-9309-1661-034	Fencing	1,200	-	0.00%	1,200	1,200	-	(1,200)	-	
010-9309-1661-035	Gardening	-	-	-	-	-	-	-	-	
010-9309-1661-037	Photography	-	-	-	-	-	-	-	-	
010-9309-1661-038	Wilderness	500	(100)	-16.67%	600	600	-	(600)	679	
010-9309-1661-042	Yoga Revenue	100	100	100.00%	-	-	13	13	-	
010-9309-1661-043	Cooking	200	200	100.00%	-	-	-	-	-	
010-9309-1661-044	Dog Training	8,000	7,000	700.00%	1,000	1,000	11,638	10,638	3,615	
010-9309-1661-045	Adult Tap	-	-	-	-	-	-	-	-	
010-9309-1661-046	Language Class	600	(400)	-40.00%	1,000	1,000	860	(140)	-	
	Recreation Classes Revenue Total	94,150	45,850	94.93%	48,300	48,300	90,819	42,519	42,188	

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Recreation Other Revenues									
010-9309-1663-081	Ojai Day	5,000	-	0.00%	5,000	5,000	7,323	2,323	28
010-9309-1664-000	Facility Use	30,000	7,000	30.43%	23,000	23,000	27,000	4,000	20,897
010-9309-1665-100	Contracted Specialty Camps	28,000	16,000	133.33%	12,000	12,000	25,968	13,968	47,228
010-9309-1665-110	Employee Specialty Camps	-	-	-	-	-	-	-	-
010-9309-1665-120	Day Camp & Excursions	10,000	(10,470)	-51.15%	20,470	20,470	-	(20,470)	480
	Recreation Other Revenues Total	73,000	12,530	20.72%	60,470	60,470	60,291	(179)	68,633
Total Recreation Program Revenues									
		299,950	135,840	82.77%	164,110	164,110	269,243	105,133	142,044
Total Revenues - Fund 010		13,397,870	2,546,240	23.46%	10,851,630	10,851,630	13,591,903	2,740,273	12,472,802
<i>(1) Excludes Transfer-Out to CIP</i>									
EXPENDITURES									
City Council Department									
Salaries - Special									
010-1101-0013-000	Salaries - Special	45,600	-	0.00%	45,600	45,600	39,900	(5,700)	42,180
	Salaries - Special Total	45,600	-	0.00%	45,600	45,600	39,900	(5,700)	42,180
Fringe Benefits									
010-1101-0021-001	Pers/retirement	4,000	(130)	-3.15%	4,130	4,130	3,488	(642)	3,851
010-1101-0021-002	Social Security	2,800	(30)	-1.06%	2,830	2,830	2,079	(751)	2,001
010-1101-0021-003	Icma	280	(460)	-62.16%	740	740	239	(501)	274
010-1101-0021-004	Unemployment	-	-	-	-	-	-	-	-
010-1101-0021-005	Workers Comp Insurance	2,740	1,750	176.77%	990	990	2,660	1,670	1,496
010-1101-0021-006	Health Insurance	44,300	(5,020)	-10.18%	49,320	49,320	38,781	(10,539)	38,942
010-1101-0021-007	Life Insurance	530	-	0.00%	530	530	523	(7)	558
010-1101-0021-008	Disability Insurance	-	-	-	-	-	-	-	-
010-1101-0021-009	Dental Insurance	3,850	-	0.00%	3,850	3,850	3,107	(743)	3,315
010-1101-0021-011	Vision Insurance	650	-	0.00%	650	650	522	(128)	557
010-1101-0021-012	Medicare	670	10	1.52%	660	660	486	(174)	468
010-1101-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
010-1101-0021-106	Health Insr/ret Emp/council	-	-	-	-	-	-	-	-
	Fringe Benefits Total	59,820	(3,880)	-6.09%	63,700	63,700	51,887	(11,813)	51,462

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
	Contract Services							
010-1101-0147-000	Contract Services	-	-		-	-	-	-
010-1101-0147-100	Contract Serv / Interpreter	100	-	100.00%	-	-	-	-
010-1101-0147-314	Contract Serv / Office Machine	2,900	940	47.96%	1,960	4,101	2,141	2,296
010-1101-0147-317	Contract Serv/Alarms	1,100	80	7.84%	1,020	493	(527)	1,046
	Contract Services Total	4,100	1,120	37.58%	2,980	4,594	1,614	3,341
	Utilities							
010-1101-0191-000	Electricity	6,000	2,980	98.68%	3,020	4,759	1,739	3,597
010-1101-0192-000	Natural Gas	500	20	4.17%	480	400	(80)	510
010-1101-0193-000	Water	500	110	28.21%	390	510	120	441
010-1101-0193-010	Phone/Alarm Services	-	-		-	-	-	-
010-1101-0194-000	Telephone	2,800	710	33.97%	2,090	4,896	2,806	2,667
010-1101-0194-360	High-speed Internet Services	2,100	400	23.53%	1,700	2,751	1,051	1,971
	Utilities Total	11,900	4,220	54.95%	7,680	13,316	5,636	9,186
	Other Expenditures							
010-1101-0129-000	Bank & Credit Card Stmt Chgs	-	-		-	-	-	-
010-1101-0132-000	Community Outreach	-	-		-	-	-	1,000
010-1101-0132-020	VC Appeal- Trucks	-	-		-	-	-	-
010-1101-0132-110	Comm Visioning Wrkpln Cntrngncy	-	(90,000)	-100.00%	90,000	18,045	(71,955)	-
010-1101-0141-000	Training & Education	7,500	7,000	1400.00%	500	488	(13)	495
010-1101-0141-321	Professional / Membership Dues	500	400	400.00%	100	100	(100)	-
010-1101-0141-370	City Manager/council Meeting	-	(310)	-100.00%	310	310	(310)	208
010-1101-0144-000	Computer Supplies / R & M	-	-		-	-	-	-
010-1101-0145-000	Office Supplies	1,000	250	33.33%	750	1,492	742	655
010-1101-0145-308	Ups/fedex/ Postage	200	(40)	-16.67%	240	18	(222)	159
010-1101-0146-311	Council Meeting Supplies	2,100	930	79.49%	1,170	3,902	2,732	1,976
010-1101-0155-005	Auto Mileage Reimbursements	500	500	100.00%	-	-	-	-
010-1101-0202-000	Independence Day Program	-	-		-	-	-	-
010-1101-0205-000	Appeal County Decisions	2,000	2,000	100.00%	-	-	-	-
010-1101-0206-000	EDC-VC & LAFCO	3,000	540	21.95%	2,460	3,957	1,497	2,464
	Other Expenditures Total	16,800	(78,730)	-82.41%	95,530	27,902	(67,628)	6,958
	Transfer Out To Other Funds							
010-1101-0900-033	Trans to Equi Replacement (33)	5,000	5,000	100.00%	-	-	-	860
	Transfer Out to Other Funds Total	5,000	5,000	100.00%	-	-	-	860
	City Council Department Totals	143,220	(72,270)	-33.54%	215,490	137,599	(77,891)	113,988

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21	
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22		Projected Variance FY 21-22
City Manager Department									
Salaries									
010-1102-0011-000	Salaries - Regular	421,820	171,626	68.60%	250,194	250,194	213,121	(37,073)	244,678
010-1102-0012-000	Salaries - Part-Time	-	-		-	-	10,061	10,061	158
010-1102-0014-000	Salaries - It	10,590	1,030	10.77%	9,560	9,560	7,048	(2,512)	8,391
	Salaries Total	432,410	172,656	66.47%	259,754	259,754	230,230	(29,524)	253,227
Fringe Benefits									
010-1102-0021-001	Pers/retirement	30,900	90	0.29%	30,810	30,810	29,810	(1,000)	29,356
010-1102-0021-002	Social Security	18,100	2,000	12.42%	16,100	16,100	13,329	(2,771)	14,014
010-1102-0021-003	Icma	1,720	160	10.26%	1,560	1,560	2,156	596	1,958
010-1102-0021-004	Unemployment	520	(180)	-25.71%	700	700	921	221	517
010-1102-0021-005	Workers Comp Insurance	16,130	7,880	95.52%	8,250	8,250	15,640	7,390	12,408
010-1102-0021-006	Health Insurance	43,100	3,000	7.48%	40,100	40,100	20,916	(19,184)	34,582
010-1102-0021-007	Life Insurance	300	-	0.00%	300	300	430	130	500
010-1102-0021-008	Disability Insurance	1,800	90	5.26%	1,710	1,710	1,451	(259)	904
010-1102-0021-009	Dental Insurance	2,140	(20)	-0.93%	2,160	2,160	1,338	(822)	1,778
010-1102-0021-011	Vision Insurance	360	-	0.00%	360	360	225	(135)	299
010-1102-0021-012	Medicare	3,700	(70)	-1.86%	3,770	3,770	3,592	(178)	3,582
010-1102-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
010-1102-0021-106	Health Insr/ret Emp/cm	-	-		-	-	-	-	-
	Fringe Benefits Total	118,770	12,950	12.24%	105,820	105,820	89,809	(16,011)	99,898
Contract Services									
010-1102-0147-000	Contract Services-General	25,000	20,500	455.56%	4,500	4,500	22,496	17,996	6,579
010-1102-0147-301	Contract Services- CD Audit	-	-		-	-	-	-	-
010-1102-0147-314	Contract Serv / Office Machine	1,500	330	28.21%	1,170	1,170	2,462	1,292	1,386
010-1102-0147-316	Contract Serv/Medical	100	100	100.00%	-	-	1,025	1,025	101
010-1102-0147-317	Contract Serv/Alarms	800	(70)	-8.05%	870	870	310	(560)	801
010-1102-0147-320	Feasib Stud Com Choice energy	-	-		-	-	-	-	-
010-1102-0147-321	City Hall Space Needs Assmnt	-	-		-	-	-	-	-
010-1102-0147-356	Website Contract Svr	-	-		-	-	-	-	-
	Contract Services Total	27,400	20,860	318.96%	6,540	6,540	26,233	19,753	8,867

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information							
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21			
	Utilities											
010-1102-0191-000	Electricity	3,670	1,850	101.65%	1,820	1,820	2,855	1,035	2,163			
010-1102-0192-000	Natural Gas	200	(90)	-31.03%	290	290	300	10	200			
010-1102-0193-000	Water	300	70	30.43%	230	230	306	76	264			
010-1102-0194-000	Telephone	3,500	370	11.82%	3,130	3,130	2,919	(211)	3,321			
010-1102-0194-360	High-speed Internet Services	900	80	9.76%	820	820	1,261	441	824			
	Utilities Total	8,570	2,280	36.25%	6,290	6,290	7,641	1,351	6,773			
	Other Expenditures											
010-1102-0125-000	Prsnl-pers Health/adm Fees	1,700	400	30.77%	1,300	1,300	1,764	464	1,576			
010-1102-0125-010	Prsnl-pre-emplmt Phys Exam	500	50	11.11%	450	450	-	(450)	503			
010-1102-0125-020	Prsnl-compliance Posters	200	-	0.00%	200	200	422	222	200			
010-1102-0125-100	Partial OPEB Pre-funding	-	-	-	-	-	-	-	-			
010-1102-0126-001	Ceridian Admin Fee	-	-	-	-	-	-	-	-			
010-1102-0127-000	Community & Service Awards	-	-	-	-	-	235	235	-			
010-1102-0127-010	Comm/Emp Recognition & Award	8,000	7,000	700.00%	1,000	1,000	11,281	10,281	3,919			
010-1102-0129-000	Bank & Credit Card Stmt Chgs	100	70	233.33%	30	30	-	(30)	108			
010-1102-0131-000	Advertising	-	-	-	-	-	105	105	-			
010-1102-0131-352	Personnel - Advertising	1,100	-	0.00%	1,100	1,100	1,634	534	1,089			
010-1102-0137-001	Contingency	550,000	350,000	175.00%	200,000	200,000	191,250	(8,750)	-			
010-1102-0137-002	Contingency - salaries & benefits	-	-	-	-	-	-	-	-			
010-1102-0138-000	Fingerprinting Costs	300	(100)	-25.00%	400	400	672	272	256			
010-1102-0138-358	Recruitment	200	(200)	-50.00%	400	400	299	(102)	21			
010-1102-0141-000	Training & Education	1,500	1,400	1400.00%	100	100	116	16	259			
010-1102-0141-321	Professional / Membership Dues	3,000	2,300	328.57%	700	700	2,874	2,174	688			
010-1102-0141-370	City Manager/council Meeting	300	300	100.00%	-	-	-	-	-			
010-1102-0144-000	Computer Supplies / R & M	500	500	100.00%	-	-	1,146	1,146	-			
010-1102-0145-000	Office Supplies	500	220	78.57%	280	280	844	564	455			
010-1102-0145-100	Miscellaneous Expenditures	1,000	(420)	-29.58%	1,420	1,420	-	(1,420)	943			
010-1102-0145-308	Ups/fedex/postage	100	(10)	-9.09%	110	110	360	250	116			
010-1102-0146-311	Water/1st Aid/Kitchen Supplies	500	100	25.00%	400	400	533	133	476			
010-1102-0155-005	Auto Mileage Reimbursements	200	200	100.00%	-	-	91	91	-			
010-1102-0206-000	VCOG/EDC-VC/LOCC	13,300	3,670	38.11%	9,630	9,630	11,390	1,760	12,710			
	Other Expenditures Total	583,000	365,480	168.02%	217,520	217,520	225,014	7,494	23,319			
	Transfer Out To Other Funds											
010-1102-0900-033	Trans to Equi Replacement (33)	8,100	8,100	100.00%	-	-	-	-	460			
	Transfer Out to Other Funds Total	8,100	8,100	100.00%	-	-	-	-	460			
	City Manager Department Totals	1,178,250	582,326	97.72%	595,924	595,924	578,987	(16,937)	392,544			

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
City Treasurer Department								
Salaries								
010-1103-0011-000	Salaries - Regular	12,950	470	3.77%	12,480	12,480	102	(12,378)
010-1103-0013-000	Salaries - Special	4,200	-	0.00%	4,200	4,200	3,150	(1,050)
	Salaries Total	17,150	470	2.82%	16,680	16,680	3,252	(13,428)
Fringe Benefits								
010-1103-0021-001	Pers/retirement	1,700	(230)	-11.92%	1,930	1,930	338	(1,592)
010-1103-0021-002	Social Security	1,200	170	16.50%	1,030	1,030	201	(829)
010-1103-0021-003	ICMA	200	10	5.26%	190	190	-	(190)
010-1103-0021-004	Unemployment	20	-	0.00%	20	20	-	(20)
010-1103-0021-005	Workers Comp Insurance	280	170	154.55%	110	110	270	160
010-1103-0021-006	Health Insurance	850	100	13.33%	750	750	-	(750)
010-1103-0021-007	Life Insurance	10	-	0.00%	10	10	15	5
010-1103-0021-008	Disability Insurance	130	20	18.18%	110	110	-	(110)
010-1103-0021-009	Dental Insurance	60	-	0.00%	60	60	89	29
010-1103-0021-011	Vision Insurance	10	-	0.00%	10	10	15	5
010-1103-0021-012	Medicare	300	60	25.00%	240	240	47	(193)
010-1103-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-
	Fringe Benefits Total	4,760	300	6.73%	4,460	4,460	974	(3,486)
Other Expenditures								
010-1103-0141-321	Professional Dues	190	-	0.00%	190	190	-	(190)
	Other Expenditures Total	190	-	0.00%	190	190	-	(190)
	City Treasurer Department Totals	22,100	770		21,330	21,330	4,226	(17,104)
Finance Department								
Salaries								
010-1104-0011-000	Salaries - Regular	385,900	(530)	-0.14%	386,430	386,430	439,690	53,260
010-1104-0012-000	Salaries - part-time	21,200	21,200	100.00%	-	-	-	-
010-1104-0014-000	Salaries - It	1,300	140	12.07%	1,160	1,160	1,603	443
010-1104-0015-000	Salaries - Overtime	5,590	3,170	130.99%	2,420	2,420	485	(1,935)
	Salaries Total	413,990	23,980	6.15%	390,010	390,010	441,777	51,767
Fringe Benefits								
010-1104-0021-001	Pers/retirement	40,700	900	2.26%	39,800	39,800	40,530	730
010-1104-0021-002	Social Security	28,880	4,700	19.44%	24,180	24,180	26,030	1,850
010-1104-0021-003	ICMA	9,120	(290)	-3.08%	9,410	9,410	10,045	635
010-1104-0021-004	Unemployment	1,260	210	20.00%	1,050	1,050	2,157	1,107
010-1104-0021-005	Workers Comp Insurance	20,300	11,610	133.60%	8,690	8,690	19,690	11,000
010-1104-0021-006	Health Insurance	79,100	16,440	26.24%	62,660	62,660	69,714	7,054
	Fringe Benefits Total	179,560	19,360	10.8%	159,200	159,200	177,716	18,516
	Finance Department Totals	593,550	43,340	7.3%	550,210	550,210	619,486	69,276

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information		Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	
010-1104-0021-007	Life Insurance	580	100	480	480	519
010-1104-0021-008	Disability Insurance	3,200	530	2,670	2,670	2,379
010-1104-0021-009	Dental Insurance	3,510	10	3,500	3,500	2,423
010-1104-0021-011	Vision Insurance	590	-	590	590	408
010-1104-0021-012	Medicare	6,760	1,100	5,660	5,660	5,334
010-1104-0021-016	PERS Unfunded Liability	-	-	-	-	-
010-1104-0021-106	Health Insr/ret Emp/finance	-	-	-	-	-
	Fringe Benefits Total	194,000	35,310	158,690	158,690	146,411
	Contract Services					
010-1104-0147-000	Contract Serv	5,000	(12,000)	17,000	17,000	-
010-1104-0147-100	Contract Serv / Cannabis Compliance	10,500	-	10,500	10,500	-
010-1104-0147-300	Contract Serv / Acqg Services	8,000	8,000	-	-	7,693
010-1104-0147-301	Contract Serv / Audit	34,600	2,070	32,530	32,530	26,815
010-1104-0147-302	Contract Serv / Parking Cities	3,000	600	2,400	2,400	1,338
010-1104-0147-303	Contract Serv / Maximus (SB 90)	750	-	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	5,000	4,300	700	700	770
010-1104-0147-308	Contract Serv/ Fee Study	40,000	40,000	-	-	-
010-1104-0147-309	Contract Serv/ Sales Tax	8,500	3,280	5,220	5,220	7,174
010-1104-0147-310	Contract Serv/ TOT	7,500	7,500	-	-	-
010-1104-0147-311	Contract Serv/ OPEB/PERS/GASB75	5,000	(4,140)	9,140	9,140	9,743
010-1104-0147-314	Contract Serv / Office Machine	3,000	170	2,830	2,830	2,854
010-1104-0147-317	Contract Serv/Alarms	1,000	(50)	1,050	1,050	996
	Contract Services Total	131,850	49,730	82,120	82,120	58,133
	Utilities					
010-1104-0191-000	Electricity	6,240	880	5,360	5,360	4,840
010-1104-0192-000	Natural Gas	400	10	390	390	357
010-1104-0193-000	Water	400	70	330	330	366
010-1104-0194-000	Telephone	4,900	-	4,900	4,900	4,677
010-1104-0194-360	High-speed Internet Services	4,200	230	3,970	3,970	3,957
	Utilities Total	16,140	1,190	14,950	14,950	14,198
	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 Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21	
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22		Projected Variance FY 21-22
010-1104-0129-000	Bank & Credit Card Stmt Chgs	500	370	284.62%	130	130	882	752	120
010-1104-0133-060	Miscellaneous Exp	500	500	100.00%	-	-	-	-	-
010-1104-0138-000	Fingerprinting Costs	-	-	-	-	-	-	-	-
010-1104-0141-000	Training & Education	2,000	2,000	100.00%	-	-	257	257	-
010-1104-0141-321	Professional / Membership Dues	700	30	4.48%	670	670	255	(415)	1,055
010-1104-0141-322	Publications	80	80	100.00%	-	-	-	-	-
010-1104-0144-000	Computer Supplies / R & M	400	290	263.64%	110	110	110	-	201
010-1104-0145-000	Office Supplies	4,000	2,270	131.21%	1,730	1,730	2,489	759	2,586
010-1104-0145-200	Software License	-	(29,120)	-100.00%	29,120	29,120	29,120	-	28,161
010-1104-0145-308	Ups/fedex/ Postage	3,500	620	21.53%	2,880	2,880	3,114	234	2,316
010-1104-0146-311	Water/1st Aid/Kitchen Supplies	614	364	145.60%	250	250	250	-	235
010-1104-0151-000	Vehicle Repairs and Maint	-	-	-	-	-	-	-	-
010-1104-0153-000	Vehicle Fuel	80	80	100.00%	-	-	-	-	-
010-1104-0154-000	Bad Debt/Returned Checks	-	-	-	-	-	-	-	-
010-1104-0155-005	Auto Mileage Reimbursements	-	-	-	-	-	-	-	-
	Other Expenditures Total	12,374	(22,516)	-64.53%	34,890	34,890	36,477	1,587	34,674
	Transfer Out To Other Funds								
010-1104-0900-033	Trans to Equi & Vehicle Replacement (33)	16,500	16,500	100.00%	-	-	-	-	1,200
	Transfer Out to Other Funds Total	16,500	16,500	100.00%	-	-	-	-	1,200
	Finance Department Totals	784,854	104,194	15.31%	680,660	680,660	721,162	40,502	628,629
	City Attorney Department								
	Contract Services								
010-1105-0147-000	Contract Serv / Retainer	114,300	79,300	226.57%	35,000	35,000	142,369	107,369	88,103
010-1105-0147-001	General Consulting Services	90,000	(52,840)	-36.99%	142,840	142,840	23,218	(119,622)	111,693
010-1105-0147-002	Attend Special & Comm meetings	-	-	-	-	-	-	-	-
010-1105-0147-003	Misdemeanors	13,000	(11,070)	-45.99%	24,070	24,070	22,900	(1,170)	31,119
010-1105-0147-004	Master Fee Schedules	-	-	-	-	-	-	-	-
010-1105-0147-005	Building Appeals Board	1,000	1,000	100.00%	-	-	-	-	-
010-1105-0147-019	TOT Issues	-	(9,000)	-100.00%	9,000	9,000	-	(9,000)	-
010-1105-0147-022	Cell Tower CUP	-	-	-	-	-	-	-	-
010-1105-0147-028	Arts Commission	-	-	-	-	-	-	-	-
010-1105-0147-029	Historic Prsrvtm Commission	-	-	-	-	-	-	-	-
010-1105-0147-032	Real Property Issues	4,000	4,000	100.00%	-	-	-	-	-
010-1105-0147-035	Brown Act Issues	2,000	2,000	100.00%	-	-	6,000	6,000	-
010-1105-0147-038	Venskus Litigation Support	-	-	-	-	-	-	-	-
010-1105-0147-039	Litigation Support	25,000	(5,310)	-17.52%	30,310	30,310	13,703	(16,607)	42,823
010-1105-0147-040	Golden State Water Issues	-	-	-	-	-	-	-	-
010-1105-0147-050	Medical Marijuana	-	-	-	-	-	-	-	-
010-1105-0147-051	StreetLighting/District issues	-	-	-	-	-	-	-	-
010-1105-0147-052	Plaza Maint District Issues	-	-	-	-	-	-	-	-
010-1105-0147-102	City Manager Department	-	-	-	-	-	-	-	-
010-1105-0147-103	City Council Department	-	-	-	-	-	-	-	-

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
010-1105-0147-104	Finance Department	-	-	-	-	-	-	-	-
010-1105-0147-105	Code Enforcement Issues	16,500	14,030	568.02%	2,470	2,470	15,625	13,155	1,647
010-1105-0147-107	City Clerk's Office	-	-	-	-	-	-	-	-
010-1105-0147-110	Employee Hndbk&Prsnl Issues	8,000	(7,000)	-46.67%	15,000	15,000	3,540	(11,460)	16,878
010-1105-0147-113	Election related issues	10,000	10,000	100.00%	-	-	-	-	-
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	5,000	5,000	100.00%	-	-	-	-	-
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	5,000	5,000	100.00%	-	-	-	-	-
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	2,000	(2,330)	-53.81%	4,330	4,330	2,810	(1,520)	3,230
010-1105-0147-370	ST Rental Issues	-	-	-	-	-	-	-	-
010-1105-0147-400	1202 E. Ojai Av	-	-	-	-	-	-	-	-
010-1105-0147-401	Community Development Dept.	500	(10)	-1.96%	510	510	-	(510)	342

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information				Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
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)	2,000	2,000	100.00%	-	-	-	-
010-1105-0147-999	Feespaid/Trust Fund (80)Contra	(2,000)	(2,000)	100.00%	-	-	-	-
	Contract Services Total	296,300	32,770	12.44%	263,530	230,165	(33,365)	295,834
	City Attorney Department Totals	296,300	32,770	12.44%	263,530	230,165	(33,365)	295,834
	City Clerk/Records Manager							
	Salaries							
010-1107-0011-000	Salaries - Regular	102,140	(970)	-0.94%	103,110	101,623	(1,487)	92,103
010-1107-0012-000	Salaries - Part-time	5,310	5,310	100.00%	-	-	-	-
010-1107-0013-000	Salaries- Special	4,200	(60)	-1.41%	4,260	4,725	465	4,200
010-1107-0014-000	Salaries - It	9,300	1,030	12.45%	8,270	7,044	(1,226)	8,169
	Salaries Total	120,950	5,310	4.59%	115,640	113,392	(2,248)	104,472
	Fringe Benefits							
010-1107-0021-001	Pers/retirement	8,100	660	8.87%	7,440	8,746	1,306	8,309
010-1107-0021-002	Social Security	7,750	580	8.09%	7,170	7,027	(143)	6,472
010-1107-0021-003	Icma	130	130	100.00%	-	255	255	220
010-1107-0021-004	Unemployment	590	(190)	-24.36%	780	369	(411)	196
010-1107-0021-005	Workers Comp Insurance	6,270	3,250	107.62%	3,020	6,080	3,060	4,548
010-1107-0021-006	Health Insurance	12,380	1,410	12.85%	10,970	11,791	821	10,632
010-1107-0021-007	Life Insurance	210	(20)	-8.70%	230	139	(91)	134
010-1107-0021-008	Disability Insurance	800	30	3.90%	770	531	(239)	531
010-1107-0021-009	Dental Insurance	920	-	0.00%	920	809	(111)	782
010-1107-0021-011	Vision Insurance	150	(10)	-6.25%	160	136	(24)	132
010-1107-0021-012	Medicare	1,900	210	12.43%	1,690	1,644	(46)	1,514
010-1107-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-
010-1107-0021-106	Health Insr/Ret Emp/RcMgr/Clrk	-	-	-	-	-	-	-
	Fringe Benefits Total	39,200	6,050	18.25%	33,150	37,529	4,379	33,470
	Contract Services							
010-1107-0147-000	Contract Serv/ Other	1,000	570	132.56%	430	-	(430)	-
010-1107-0147-304	Contract Serv/ Code Update	3,900	1,730	79.72%	2,170	1,262	(908)	3,668
010-1107-0147-314	Contract Serv / Office Machine	600	(200)	-25.00%	800	1,022	222	525
010-1107-0147-317	Contract Serv/Alarms	300	90	42.86%	210	103	(107)	267
	Contract Services Total	5,800	2,190	60.66%	3,610	2,387	(1,223)	4,460

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information							
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21			
	Utilities											
010-1107-0191-000	Electricity	1,100	360	48.65%	740	740	952	212	848			
010-1107-0192-000	Natural Gas	100	40	66.67%	60	60	60	-	89			
010-1107-0193-000	Water	100	40	66.67%	60	60	102	42	95			
010-1107-0194-000	Telephone	700	110	18.64%	590	590	713	123	664			
010-1107-0194-360	High-speed Internet Services	300	(10)	-3.23%	310	310	420	110	275			
	Utilities Total	2,300	540	30.68%	1,760	1,760	2,247	487	1,970			
	Other Expenditures											
010-1107-0129-000	Bank & Credit Card Stmt Chgs	-	-	-	-	-	-	-	-			
010-1107-0131-000	Legal Advertising/Notices	12,000	7,000	140.00%	5,000	5,000	9,097	4,097	4,473			
010-1107-0131-001	Promotions	-	-	-	-	-	-	-	-			
010-1107-0131-364	Publication of Ordinances	7,800	(10)	-0.13%	7,810	7,810	4,121	(3,689)	1,633			
010-1107-0132-000	Elections	25,900	25,900	100.00%	-	-	-	-	20,388			
010-1107-0138-000	Fingerprinting Costs	-	-	-	-	-	-	-	-			
010-1107-0141-000	Training & Education	4,800	4,450	1271.43%	350	350	-	(350)	506			
010-1107-0141-321	Professional / Membership Dues	390	-	0.00%	390	390	796	406	-			
010-1107-0141-322	Publications	-	-	-	-	-	-	-	-			
010-1107-0144-000	Computer Supplies / R & M	700	(100)	-12.50%	800	800	1,143	343	311			
010-1107-0145-000	Office Supplies	1,300	300	30.00%	1,000	1,000	1,670	670	370			
010-1107-0145-200	Software License	-	(1,000)	-100.00%	1,000	1,000	8,372	7,372	5,216			
010-1107-0145-100	Records Request Supplies	300	-	0.00%	300	300	394	94	293			
010-1107-0145-308	Postage And Shipping Costs	300	(100)	-25.00%	400	400	528	128	182			
010-1107-0146-311	Water/1st Aid/Kitchen Supplies	100	80	400.00%	20	20	41	21	48			
010-1107-0148-000	Records Management	550	30	5.77%	520	520	-	(520)	-			
010-1107-0148-010	Records Management/CommDevDpt	50	10	25.00%	40	40	-	(40)	-			
010-1107-0148-015	Records Management/PublicWorks	50	50	100.00%	-	-	-	-	-			
010-1107-0148-100	Records Mgt Office Expenditure	550	10	1.85%	540	540	-	(540)	-			
010-1107-0149-010	Storage Rental	1,000	(230)	-18.70%	1,230	1,230	622	(608)	540			
010-1107-0155-005	Auto Mileage Reimbursements	100	50	100.00%	50	50	-	(50)	-			
010-1107-0899-000	Equipment	-	-	-	-	-	-	-	-			
010-1107-0899-002	Computer for Public Safety	-	-	-	-	-	-	-	-			
010-1107-0899-010	WebsiteUpgrade&MediaOutreach	-	-	-	-	-	-	-	-			
	Other Expenditures Total	55,890	36,440	187.35%	19,450	19,450	26,784	7,334	33,960			
	Equipment											
010-1107-0890-000	Office Furnitures & Fixtures	300	300	100.00%	-	-	-	-	-			
010-1107-0899-000	Equipment	-	-	-	-	-	-	-	-			
010-1107-0899-010	WebsiteUpgrade&MediaOutreach	-	-	-	-	-	-	-	-			
	Equipment Total	300	300	100.00%	-	-	-	-	-			

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
010-11107-0900-033	Transfer Out To Other Funds								
	Trans to Equi Replacement (33)	16,000	16,000	100.00%	-	-	-	-	170
	Transfer Out to Other Funds Total	16,000	16,000	100.00%	-	-	-	-	170
	City Clerk/Records Manager Totals	240,440	66,830	38.49%	173,610	173,610	182,338	8,728	178,503
	Non-Departmental City-Wide								
	Salaries								
010-11110-0011-000	Salaries - Regular	70,400	70,400	100.00%	-	-	-	-	-
	Salaries Total	70,400	70,400	100.00%	-	-	-	-	-
	Fringe Benefits								
010-11110-0021-001	Pers/retirement	5,400	5,400	100.00%	-	-	-	-	-
010-11110-0021-002	Social Security	4,400	4,400	100.00%	-	-	-	-	-
010-11110-0021-003	Icma	2,400	2,400	100.00%	-	-	-	-	-
010-11110-0021-004	Unemployment	200	200	100.00%	-	-	-	-	-
010-11110-0021-005	Workers Comp Insurance	4,220	4,220	100.00%	-	-	4,100	4,100	-
010-11110-0021-006	Health Insurance	10,600	10,600	100.00%	-	-	-	-	-
010-11110-0021-007	Life Insurance	100	100	100.00%	-	-	-	-	-
010-11110-0021-008	Disability Insurance	480	480	100.00%	-	-	-	-	-
010-11110-0021-009	Dental Insurance	770	770	100.00%	-	-	-	-	-
010-11110-0021-011	Vision Insurance	130	130	100.00%	-	-	-	-	-
010-11110-0021-012	Medicare	1,000	1,000	100.00%	-	-	-	-	-
	Fringe Benefits Total	29,700	29,700	100.00%	-	-	4,100	4,100	-
	City Wide Fringe Benefits								
010-11110-0021-016	PERS Unfunded Liability	427,180	(98,710)	-18.77%	525,890	525,890	559,917	34,027	492,864
010-11110-0021-106	Health Insr/Ret Emp	237,950	25,950	12.24%	212,000	212,000	223,266	11,266	215,726
	City-Wide Fringe Benefits Total	665,130	(72,760)	-9.86%	737,890	737,890	783,183	45,293	708,590
010-11110-0125-100	Partial OPEB Pre-funding	100,000	-	0.00%	100,000	100,000	100,000	-	-
010-11110-0125-101	Partial Pension Unfunded Liability Pre-funding	100,000	100,000	100.00%	-	-	-	-	-
	Liab, Bonds & Other Insurances	200,000	100,000	100.00%	100,000	100,000	100,000	-	-
010-11110-0126-000	General Liability Ins	170,460	27,100	18.90%	143,360	143,360	134,320	(9,040)	119,510
010-11110-0126-001	FSA Admin Fee	800	-	0.00%	800	800	360	(440)	800
010-11110-0126-002	Workers Comp Insurance	120,230	3,590	3.08%	116,640	116,640	116,640	-	102,040
010-11110-0126-003	Property Insurance	105,140	8,040	8.28%	97,100	97,100	97,100	-	81,998
010-11110-0126-100	Employee Dishonesty Bond	1,080	80	8.00%	1,000	1,000	1,000	-	954
010-11110-0126-998	Workers Comp Ins- Contra	(120,230)	(52,380)	77.20%	(67,850)	(67,850)	(116,640)	(48,790)	(102,040)
010-11110-0126-999	General Liab Ins - Contra	(23,864)	(6,864)	40.38%	(17,000)	(17,000)	(15,524)	1,476	(19,540)
	Liab, Bonds & Other Insurances Total	253,616	(20,434)	-7.46%	274,050	274,050	217,256	(56,794)	183,722
	Miscellaneous Other								

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
010-1110-0129-000	Bank Charges	11,300	11,300	100.00%	-	-	5,409	5,409	10,763
010-1110-0141-000	Training, Education & Seminars	200	200	100.00%	-	-	-	-	-
010-1110-0141-321	Professional / Membership Dues	800	800	100.00%	-	-	-	-	-
010-1110-0119-000	Interest Expense-Housing Loan	-	-	-	-	-	-	-	21,464
	Miscellaneous Other Total	12,300	12,300	100.00%	-	-	5,409	5,409	32,227
010-1110-0132-000	Public Information / Ojai Day / Community Outreach								
010-1110-0132-010	Community Outreach	5,000	5,000	100.00%	-	-	-	-	1,250
010-1110-0132-010	Libbey Bowl Fee Waiver Grants	-	-	-	-	-	-	-	-
010-1110-0553-080	Ojai Day Labor (City Staff)	2,000	2,000	100.00%	-	-	-	-	-
010-1110-0553-081	Ojai Day Materials & Supplies	20,000	20,000	100.00%	-	-	-	-	-
	Public Information / Ojai Day/Comm.Outreach Total	27,000	27,000	100.00%	-	-	-	-	1,250
	Community Funding								
010-1110-0132-005	Miscellaneous Community Support	-	-	-	-	-	2,600	2,600	-
010-1110-0132-012	Ojai ValleyGreen Coalition	-	-	-	-	-	-	-	-
010-1110-0132-014	Chamber Commerce	50,000	(52,000)	-50.98%	51,000	102,000	102,000	-	96,900
010-1110-0132-015	Ojai Museum Operation Support	50,000	-	0.00%	50,000	50,000	50,000	-	60,000
010-1110-0132-016	2-1-1 Ventura County	1,000	1,000	100.00%	-	-	-	-	1,000
010-1110-0132-017	Ojai Valley Fire Safe Council	48,000	(2,000)	-4.00%	50,000	50,000	50,000	-	-
010-1110-0202-000	Independence Day Program	2,000	-	0.00%	2,000	2,000	2,000	-	-
	Community Funding Total	151,000	(53,000)	-25.98%	153,000	204,000	206,600 ³	2,600	157,900

(3) 1.26.21 Council meeting approved add'l \$7,650 x 6 months.

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information						
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21		
	Contract Services										
010-1110-0147-001	Libbey Bowl Management	-	-	-	-	-	-	-	-	-	-
010-1110-0147-010	Libbey Bowl Operations	-	-	-	-	-	-	-	-	-	-
010-1110-0147-016	2-1-1 Ventura County	-	(1,000)	-100.00%	1,000	1,000	-	-	(1,000)	-	
010-1110-0147-020	GoGov (CitizenRequestMgmt)	5,640	-	0.00%	5,640	5,640	-	-	-	-	
010-1110-0147-053	Media Monitoring Solution	10,000	10,000	100.00%	-	-	-	-	-	-	
010-1110-0147-000	Contract Services	7,000	7,000	100.00%	-	-	-	-	-	-	
010-1110-0147-325	Contract Serv / Ojai Chamber	-	-	-	-	-	-	-	-	-	
	Contract Services Total	22,640	16,000	240.96%	6,640	6,640	-	-	(1,000)	-	
	Transfer Out To Other Funds										
010-1110-0900-031	Trnsf Out/Cap Imprvmt(31) AB939	105,300	105,300	100.00%	-	-	-	-	-	-	
010-1110-0900-033	Trnsf Out/Cap Imprvmt(33) AB939	60,000	60,000	100.00%	-	-	-	-	-	-	
010-1110-0900-050	Trnsf Out/street Light(50)	7,810	980	14.35%	6,830	6,830	-	-	-	7,810	
010-1110-0900-051	Trnsf Out/Library(51)	6,000	750	14.29%	5,250	5,250	-	-	-	6,000	
010-1110-0900-052	Trnsf Out/plaza Maint(52)	53,000	6,620	14.27%	46,380	46,380	-	-	-	53,000	
	Transfer Out To Other Funds Total	232,110	173,650	297.04%	58,460	58,460	-	-	-	66,810	
	Non-Departmental City-Wide Totals	1,663,896	282,856	20.48%	1,381,040	1,381,040	-	-	(392)	1,150,499	
010-9301-1027-999	Transient Occupancy-to Fd 31	492,300	492,300	100.00%	-	-	-	-	-	366,390	
	Non-Departmental City-Wide Totals	2,156,196	775,156	56.13%	1,380,040	1,380,648	-	-	(392)	1,516,889	
	Arts Commission Department										
	Salaries - Regular	20,130	2,450	13.86%	17,680	17,680	-	-	-	17,225	
010-1112-0011-000	Salaries	20,130	2,450	13.86%	17,680	17,680	-	-	-	17,225	
	Salaries Total	20,130	2,450	13.86%	17,680	17,680	-	-	-	17,225	
	Fringe Benefits										
010-1112-0021-001	Pers/retirement	2,300	330	16.75%	1,970	1,970	-	-	530	2,077	
010-1112-0021-002	Social Security	1,300	200	18.18%	1,100	1,100	-	-	(100)	878	
010-1112-0021-003	lcma	240	-	0.00%	240	240	-	-	19	224	
010-1112-0021-004	Unemployment	20	-	0.00%	20	20	-	-	27	21	
010-1112-0021-005	Workers Comp Insurance	450	100	28.57%	350	350	-	-	100	519	
010-1112-0021-006	Health Insurance	1,700	90	5.59%	1,610	1,610	-	-	518	1,553	
010-1112-0021-007	Life Insurance	10	-	0.00%	10	10	-	-	35	40	
010-1112-0021-008	Disability Insurance	120	10	9.09%	110	110	-	-	(110)	-	
010-1112-0021-009	Dental Insurance	80	-	0.00%	80	80	-	-	16	76	
010-1112-0021-011	Vision Insurance	10	-	0.00%	10	10	-	-	6	13	
010-1112-0021-012	Medicare	300	40	15.38%	260	260	-	-	57	249	
010-1112-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-	-	
	Fringe Benefits Total	6,530	770	13.37%	5,760	5,760	-	-	1,098	5,649	
	Contract Services										
010-1112-0147-314	Contract Serv / Office Machine	1,000	-	0.00%	1,000	1,000	-	-	(947)	15	
	Contract Services Total	1,000	-	0.00%	1,000	1,000	-	-	(947)	15	

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information						
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21		
	Cultural Arts Program										
010-1112-0203-000	City Museum Program	1,500	-	0.00%	1,500	1,500	-	-	(1,500)	1,018	
010-1112-0203-001	Arts Grants	21,840	-	0.00%	21,840	21,840	37,500	37,500	15,660	25,000	
010-1112-0203-002	Arts Acquisitions	-	-	-	-	-	-	-	-	-	
010-1112-0203-003	Artist Student Mentor	5,000	-	0.00%	5,000	5,000	-	-	(5,000)	-	
010-1112-0203-004	Invitational Gallery	750	-	0.00%	750	750	-	-	(750)	1,105	
010-1112-0203-005	Awards	250	-	0.00%	250	250	-	-	(250)	157	
010-1112-0203-006	ARTSOjai Education	-	-	-	-	-	-	-	-	-	
010-1112-0203-007	Public Art Committee	1,000	-	0.00%	1,000	1,000	-	-	(1,000)	2,635	
	Cultural Arts Program Total	30,340	-	0.00%	30,340	30,340	37,500	37,500	7,160	29,915	
	Other Expenditures										
010-1112-0145-308	Postage and Shipping Costs	-	-	-	-	-	-	-	-	-	
010-1112-0146-000	Parts & Supplies	-	-	-	-	-	-	-	-	-	
010-1112-0890-000	Public Relations	1,500	-	0.00%	1,500	1,500	-	-	(1,500)	-	
010-1112-0890-011	CIP_Museum Gates	-	-	-	-	-	-	-	-	-	
010-1112-0900-031	Trmsf Out/Cap Project	-	-	-	-	-	-	-	-	-	
	Other Expenditures Total	1,500	-	0.00%	1,500	1,500	-	-	(1,500)	-	
	Arts Commission Department Total	59,500	3,220	5.72%	56,280	56,280	66,452	66,452	10,172	52,804	
	Police Department										
	Salaries										
010-1301-0011-000	Salaries - Regular	-	(2,770)	-100.00%	2,770	2,770	-	-	(2,770)	1,218	
010-1301-0015-000	Salaries - Overtime	-	-	-	-	-	-	-	-	-	
	Salaries Total	-	(2,770)	-100.00%	2,770	2,770	-	-	(2,770)	1,218	
	Fringe Benefits										
010-1301-0021-001	Pers/retirement	-	(360)	-100.00%	360	360	-	-	(360)	166	
010-1301-0021-002	Social Security	-	(170)	-100.00%	170	170	-	-	(170)	(6)	
010-1301-0021-004	Unemployment	-	(190)	-100.00%	190	190	-	-	(190)	(2)	
010-1301-0021-005	Workers Comp Insurance	-	-	-	-	-	-	-	-	-	
010-1301-0021-006	Health Insurance	-	(9,400)	-100.00%	9,400	9,400	-	-	(9,400)	6,669	
010-1301-0021-007	Life Insurance	-	(110)	-100.00%	110	110	-	-	(110)	50	
010-1301-0021-008	Disability Insurance	-	(20)	-100.00%	20	20	-	-	(20)	106	
010-1301-0021-009	Dental Insurance	-	(770)	-100.00%	770	770	-	-	(770)	296	
010-1301-0021-011	Vision Insurance	-	(130)	-100.00%	130	130	-	-	(130)	50	
010-1301-0021-012	Medicare	-	(40)	-100.00%	40	40	-	-	(40)	(1)	
010-1301-0021-016	PERS Unfunded Liability	69,000	(330)	-0.48%	69,330	69,330	100,542	100,542	31,212	67,970	
	Fringe Benefits Total	69,000	(11,520)	-14.31%	80,520	80,520	100,542	100,542	20,022	75,296	

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information		Projected Variance FY 21-22	Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22		
	Contract Services						
010-1301-0147-327	Ventura Co Sheriffs Dept	3,215,500	11,660	0.36%	3,203,840	3,051,690	3,058,060
010-1301-0147-329	Contract Service / Auto Towing	1,500	100	7.14%	1,400	-	1,085
010-1301-0147-400	Reverse 911 Program Charges	-	-		-	-	-
	Contract Services Total	3,217,000	11,760	0.37%	3,205,240	3,051,690	3,059,145
	Utilities						
010-1301-0194-000	Telephone	1,400	700	100.00%	700	1,139	1,380
	Utilities Total	1,400	700	100.00%	700	1,139	1,380
	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	-	0.00%	11,800	3,286	11,221
010-1301-0144-012	Hi Tech Task Force Cost	4,000	4,000	100.00%	-	3,641	1,338
010-1301-0145-000	Office Supplies	-	-		-	-	-
010-1301-0145-100	Miscellaneous Expenditures	-	-		-	-	-
010-1301-0145-308	Postage And Shipping Costs	-	-		-	-	-
010-1301-0146-000	Parts & Supplies	-	-		-	-	-
010-1301-0146-311	Water/1st Aid/Kitchen Supplies	1,000	500	100.00%	500	823	763
010-1301-0151-000	Vehicle Repairs & Maintenance	-	-		-	-	-
010-1301-0151-010	Races Ham Comm Radio Equip	-	(1,270)	-100.00%	1,270	-	-
010-1301-0151-317	Equipment Maint & Repairs	1,500	60	4.17%	1,440	-	1,437
010-1301-0155-000	Mileage Reimbursement	-	-		-	-	-
010-1301-0223-000	Off Duty Court Time	5,000	-	0.00%	5,000	4,407	2,001
010-1301-0223-001	Crisis Intervention Team Prg	1,900	900	90.00%	1,000	1,000	113
010-1301-0238-001	Special Enforcement Unit/cop	62,400	46,700	297.45%	15,700	50,000	59,429
010-1301-0238-002	SST II / cop	54,900	50	0.09%	54,850	45,654	52,247
010-1301-0252-000	Special Event Overtime	18,000	(49,100)	-73.17%	67,100	-	2
010-1301-0252-001	Special Event Ot/vc Grnt Equipment	-	-		-	-	-
010-1301-0899-000	Other Expenditures Total	160,500	1,840	1.16%	158,660	108,811	128,551
	Transfer Out To Other Funds						
010-1301-0900-033	Trans to Equi Replacement (33)	200	200	100.00%	-	-	170
	Transfer Out to Other Funds	200	200	100.00%	-	-	170
	Police Department Totals	3,448,100	210	0.01%	3,447,890	3,262,181	3,265,760

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Planning									
Salaries									
010-1401-0011-000	Salaries - Regular	308,040	121,150	64.82%	186,890	186,890	290,649	103,759	187,990
010-1401-0012-000	Salaries - Part-time	67,760	21,790	47.40%	45,970	45,970	22,325	(23,645)	9,209
010-1401-0014-000	Salaries - It	2,900	290	11.11%	2,610	2,610	371	(2,239)	1,618
010-1401-0015-000	Salaries - Overtime	650	450	225.00%	200	200	933	733	138
	Salaries Total	379,350	143,680	60.97%	235,670	235,670	314,278	78,608	198,954
Fringe Benefits									
010-1401-0021-001	Pers/retirement	26,390	6,720	34.16%	19,670	19,670	32,242	12,572	24,158
010-1401-0021-002	Social Security	19,600	18,150	1251.72%	1,450	1,450	19,139	17,689	12,754
010-1401-0021-003	lcma	4,140	(400)	-8.81%	4,540	4,540	4,263	(277)	2,192
010-1401-0021-004	Unemployment	560	10	1.82%	550	550	1,134	584	528
010-1401-0021-005	Workers Comp Insurance	13,390	6,190	85.97%	7,200	7,200	12,990	5,790	10,832
010-1401-0021-006	Health Insurance	50,120	3,480	7.46%	46,640	46,640	48,760	2,120	36,982
010-1401-0021-007	Life Insurance	200	-	0.00%	200	200	345	145	268
010-1401-0021-008	Disability Insurance	500	(1,070)	-68.15%	1,570	1,570	2,254	684	1,781
010-1401-0021-009	Dental Insurance	2,250	-	0.00%	2,250	2,250	2,038	(212)	1,573
010-1401-0021-011	Vision Insurance	380	-	0.00%	380	380	343	(37)	265
010-1401-0021-012	Medicare	4,540	1,210	36.34%	3,330	3,330	4,476	1,146	2,897
010-1401-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
010-1401-0021-106	Health Insr/ret Emp/p&b	-	-	-	-	-	-	-	-
	Fringe Benefits Total	122,070	34,290	39.06%	87,780	87,780	127,984	40,204	94,231
Contract Services									
010-1401-0147-000	Contract Services / General	50,000	50,000	100.00%	-	-	176,127	176,127	10,775
010-1401-0147-100	Contract SVC/ Clerical	-	-	-	-	-	-	-	-
010-1401-0147-110	Contract Svc/ Gen Plan Update	250,000	(150,000)	-37.50%	400,000	400,000	150,000	(250,000)	126,123
010-1401-0147-301	Contract Svc-Short Term Rental	-	-	-	-	-	-	-	-
010-1401-0147-310	Contract Serv/TF Expenditures	15,000	-	0.00%	15,000	15,000	12,300	(2,700)	75,610
010-1401-0147-314	Contract Serv / Office Machine	5,300	1,800	51.43%	3,500	3,500	5,149	1,649	3,325
010-1401-0147-317	Contract Serv/Alarms	1,090	-	0.00%	1,090	1,090	620	(470)	1,530
010-1401-0147-332	Contract Serv / Plan Checking	-	-	-	-	-	-	-	-
010-1401-0147-336	Zoning Ordinance Update	-	(1,300)	-100.00%	1,300	1,300	-	(1,300)	210
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	11,000	(43,000)	-79.63%	54,000	54,000	56,000	2,000	315
010-1401-0147-361	Leaf Blower Ordinance	-	-	-	-	-	-	-	-
010-1401-0147-364	Sign Ordinance	-	-	-	-	-	-	-	-
010-1401-0147-400	Hearing Officer Expenditures	-	-	-	-	-	-	-	-
010-1401-0147-999	ContrctSrv/TF Dvlpr SVR/Contra	-	-	-	-	-	-	-	-
	Contract Services Total	332,390	(142,500)	-30.01%	474,890	474,890	400,196	(74,694)	217,889

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information							
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21			
	Utilities											
010-1401-0191-000	Electricity	4,040	40	1.00%	4,000	4,000	2,855	(1,145)	3,110			
010-1401-0192-000	Natural Gas	400	20	5.26%	380	380	380	-	407			
010-1401-0193-000	Water	300	(70)	-18.92%	370	370	363	(7)	333			
010-1401-0194-000	Telephone	3,600	50	1.41%	3,550	3,550	3,189	(361)	3,450			
010-1401-0194-360	High-speed Internet Services	1,000	(870)	-46.52%	1,870	1,870	1,261	(609)	974			
	Utilities Total	9,340	(830)	-8.16%	10,170	10,170	8,048	(2,122)	8,274			
	Other Expenditures											
010-1401-0126-001	Ceridian Admin Fee	-	-		-	-	-	-	-			
010-1401-0131-000	Legal Advertising/Notices	3,000	920	44.23%	2,080	2,080	6,968	4,888	2,523			
010-1401-0138-000	Fingerprinting costs	-	-		-	-	-	-	-			
010-1401-0141-000	Training/Education&Seminars	5,000	5,000	100.00%	400	400	-	(400)	-			
010-1401-0141-321	Professional / Membership Dues	-	(400)	-100.00%	200	200	423	223	33			
010-1401-0141-322	Publications	1,500	1,300	650.00%	-	-	-	-	-			
010-1401-0141-323	Professional Seminars	-	-		-	-	-	-	-			
010-1401-0141-324	Plan Commissioners Education	-	-		-	-	-	-	-			
010-1401-0141-326	Planning Conferences	650	650	100.00%	-	-	-	-	-			
010-1401-0144-000	Computer Supplies / R & M	200	200	100.00%	-	-	-	-	143			
010-1401-0145-000	Office Supplies	2,400	1,400	140.00%	1,000	1,000	2,166	1,166	874			
010-1401-0145-100	Miscellaneous Expenditures	2,000	(3,200)	-61.54%	5,200	5,200	1,538	(3,663)	2,700			
010-1401-0145-200	Software License	24,000	2,400	11.11%	21,600	21,600	28,172	6,572	18,781			
010-1401-0145-308	Postage And Shipping Costs	2,600	1,590	157.43%	1,010	1,010	3,838	2,828	514			
010-1401-0146-311	Water/1st Aid/Kitchen Supplies	200	30	17.65%	170	170	162	(8)	182			
010-1401-0151-000	Vehicle Repairs & Maintenance	-	-		-	-	-	-	-			
010-1401-0153-000	Vehicle Fuel	-	-		-	-	-	-	54			
010-1401-0155-005	Auto Mileage Reimbursements	-	-		-	-	-	-	-			
010-1401-0890-000	Office Furniture & fixtures	400	400	100.00%	-	-	-	-	-			
010-1401-0899-001	Equipment - GIS	-	-		-	-	-	-	-			
	Other Expenditures Total	41,950	10,290	32.50%	31,660	31,660	43,265	11,605	25,803			
	Transfer Out To Other Funds											
010-1401-0900-033	Trnsfr Out To Equip & Vehiclr Rpl (33)	17,800	17,800	100.00%	-	-	-	-	1,440			
	Transfer Out to Other Funds Total	17,800	17,800	100.00%	-	-	-	-	1,440			
	Planning Department Totals	902,900	62,730	7.47%	840,170	840,170	893,772	53,602	546,590			

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Building Department									
Salaries									
010-1402-0011-000	Salaries - Regular	77,640	38,150	96.61%	39,490	39,490	74,228	34,738	68,249
010-1402-0012-000	Salaries - Part Time	-	-		-	-	-	-	-
010-1402-0015-000	Salaries - Overtime	-	-		-	-	25	25	138
	Salaries Total	77,640	38,150	96.61%	39,490	39,490	74,254	34,764	68,387
Fringe Benefits									
010-1402-0021-001	Pers/retirement	8,500	3,540	71.37%	4,960	4,960	7,812	2,852	7,632
010-1402-0021-002	Social Security	2,600	150	6.12%	2,450	2,450	4,416	1,966	4,081
010-1402-0021-003	lcma	1,160	(40)	-3.33%	1,200	1,200	2,185	985	1,990
010-1402-0021-004	Unemployment	110	-	0.00%	110	110	330	220	170
010-1402-0021-005	Workers Comp Insurance	3,450	1,590	85.48%	1,860	1,860	3,350	1,490	2,793
010-1402-0021-006	Health Insurance	7,900	(300)	-3.66%	8,200	8,200	18,730	10,530	17,019
010-1402-0021-007	Life Insurance	110	-	0.00%	110	110	123	13	120
010-1402-0021-008	Disability Insurance	30	(460)	-93.88%	490	490	-	(490)	-
010-1402-0021-009	Dental Insurance	440	-	0.00%	440	440	718	278	698
010-1402-0021-011	Vision Insurance	70	-	0.00%	70	70	121	51	117
010-1402-0021-012	Medicare	600	30	5.26%	570	570	1,033	463	954
010-1402-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
010-1402-0021-106	Health Ins/Ret Emp/Bldg Dept	-	-		-	-	-	-	-
	Fringe Benefits	24,970	4,510	22.04%	20,460	20,460	38,818	18,358	35,576
Contract Services									
010-1402-0147-000	Contract Services - Profession	-	-		-	-	-	-	-
010-1402-0147-100	Contract Svc / Clerical	-	-		-	-	-	-	-
010-1402-0147-234	Contract Svc/Inspection	-	-		-	-	-	-	-
010-1402-0147-235	Contract Svc/Code Enforcement	35,000	5,000	16.67%	30,000	30,000	93,152	63,152	85,363
010-1402-0147-236	Contract Svc/Cd Enf Bwlig Alyl	-	-		-	-	-	-	-
010-1402-0147-314	Contract Serv/Office Machines	150	150	100.00%	-	-	106	106	30
010-1402-0147-317	Contract Serv/Alarms	-	(150)	-100.00%	150	150	-	(150)	145
010-1402-0147-332	Contract Serv/Plan Check	220,000	43,870	24.91%	176,130	176,130	185,277	9,147	186,812
010-1402-0147-334	Contract Svc/Inspection&Cd Enfrmcmt	-	-		-	-	-	-	-
	Contract Services Total	255,150	48,870	23.69%	206,280	206,280	278,534	72,254	272,350
Utilities									
010-1402-0191-000	Electricity	3,550	2,890	437.88%	660	660	2,878	2,218	1,464
010-1402-0192-000	Natural Gas	100	60	150.00%	40	40	40	-	126
010-1402-0193-000	Water	200	100	100.00%	100	100	249	149	209
010-1402-0194-000	Telephone	1,300	580	80.56%	720	720	2,547	1,827	1,206
010-1402-0194-360	High-speed Internet Services	800	350	77.78%	450	450	981	531	731
	Utilities Total	5,950	3,980	202.03%	1,970	1,970	6,695	4,725	3,735

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
	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	-	0.00%	1,000	162	(838)	3,003
010-1402-0142-000	Uniform Allowance	-	-	-	-	-	-	-
010-1402-0145-000	Office Supplies	500	-	0.00%	500	2,088	1,588	394
010-1402-0145-200	Software License	-	-	-	-	-	-	-
010-1402-0145-308	Postage And Shipping Costs	-	-	-	-	-	-	-
010-1402-0146-311	Water/1st Aid/Kitchen Supplies	-	(30)	-100.00%	30	-	(30)	24
010-1402-0153-000	Vehicle Fuel	-	-	-	-	-	-	-
	Other Expenditures Total	1,500	(30)	-1.96%	1,530	2,250	720	3,421
	Animal Regulations							
010-1402-0200-000	Animal Regulations	79,600	10,060	14.47%	69,540	43,054	(26,486)	82,757
	Animal Regulations Total	79,600	10,060	14.47%	69,540	43,054	(26,486)	82,757
	Transfer Out To Other Funds							
010-1402-0900-031	Trnsfr Out To Equip Rpl (31)	-	-	-	-	-	-	-
010-1402-0900-033	Trans to Equi Replacement (33)	2,000	2,000	100.00%	-	-	-	350
	Transfer Out to Other Funds Total	2,000	2,000	100.00%	-	-	-	350
	Building Department Totals	446,810	107,540	31.70%	339,270	443,605	104,335	466,576
	Planning Commission							
	Salaries							
010-1403-0011-000	Salaries - Regular	4,540	200	4.61%	4,340	5,033	693	2,277
010-1403-0012-000	Salaries Part Time	-	-	-	-	-	-	-
	Salaries Total	4,540	200	4.61%	4,340	5,033	693	2,277

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
Fringe Benefits								
010-1403-0021-001	Pers/retirement	700	140	25.00%	560	560	585	25
010-1403-0021-002	Social Security	720	90	14.29%	630	630	310	(320)
010-1403-0021-003	lcma	-	(50)	-100.00%	50	50	151	101
010-1403-0021-004	Unemployment	200	10	5.26%	190	190	13	(177)
010-1403-0021-005	Workers Comp Insurance	490	220	81.48%	270	270	480	210
010-1403-0021-006	Health Insurance	2,000	(80)	-3.85%	2,080	2,080	841	(1,239)
010-1403-0021-007	Life Insurance	20	-	0.00%	20	20	7	(13)
010-1403-0021-008	Disability Insurance	-	(30)	-100.00%	30	30	-	(30)
010-1403-0021-009	Dental Insurance	110	-	0.00%	110	110	44	(66)
010-1403-0021-011	Vision Insurance	20	-	0.00%	20	20	7	(13)
010-1403-0021-012	Medicare	170	20	13.33%	150	150	72	(78)
010-1403-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-
010-1403-0021-106	Health Ins/Ret Emp/Bldg Dept	-	-	-	-	-	-	-
	Fringe Benefits Total	4,430	320	7.79%	4,110	4,110	2,511	(1,599)
Other Expenditures								
010-1403-0141-000	Training & Education	-	-	-	-	-	-	-
010-1403-0141-324	Planning Comm Education	5,000	5,000	100.00%	-	-	-	-
	Other Expenditures Total	5,000	5,000	100.00%	-	-	-	-
	Planning Commission Totals	13,970	5,520	65.33%	8,450	8,450	7,544	(906)
Historic Preservation Comm								
Salaries								
010-1404-0011-000	Salaries - Regular	5,960	1,090	22.38%	4,870	4,870	1,545	(3,325)
	Salaries Total	5,960	1,090	22.38%	4,870	4,870	1,545	(3,325)
Fringe Benefits								
010-1404-0021-001	Pers/retirement	500	130	35.14%	370	370	117	(253)
010-1404-0021-002	Social Security	400	100	33.33%	300	300	94	(206)
010-1404-0021-003	lcma	20	-	0.00%	20	20	45	25
010-1404-0021-004	Unemployment	-	-	-	-	-	7	7
010-1404-0021-006	Health Insurance	890	50	5.95%	840	840	359	(481)
010-1404-0021-007	Life Insurance	10	-	0.00%	10	10	3	(7)
010-1404-0021-008	Disability Insurance	-	(30)	-100.00%	30	30	-	(30)
010-1404-0021-009	Dental Insurance	30	-	0.00%	30	30	15	(15)
010-1404-0021-011	Vision Insurance	10	-	0.00%	10	10	3	(7)
010-1404-0021-012	Medicare	90	20	28.57%	70	70	22	(48)
	Totals	1,950	270	16.07%	1,680	1,680	664	(1,016)
Contract Services								
010-1404-0147-000	Contractual Svc-HPC	1,500	-	0.00%	1,500	1,500	-	(1,500)
010-1404-0147-356	Contract Svr - Website	-	-	-	-	-	-	-
	Contract Services Total	1,500	-	0.00%	1,500	1,500	-	(1,500)
	Totals	1,500	-	0.00%	1,500	1,500	-	(1,500)

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information							
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21			
	Other Expenditures											
010-1404-0131-000	Legal Advertising/Notices	2,000	1,550	344.44%	450	450	641	191	263			
010-1404-0141-000	Training, Education & Seminars	5,000	5,000	100.00%	-	-	-	-	-			
010-1404-0141-321	Professional Dues/Memberships	-	-		-	-	-	-	-			
010-1404-0145-000	Office/Misc Supplies	500	260	108.33%	240	240	356	116	237			
010-1404-0145-010	Historic Landmark Plaque Fee	2,000	1,500	300.00%	500	500	1,464	964	-			
010-1404-0145-308	Postage and Shipping Costs	500	500	100.00%	-	-	-	-	-			
	Other Expenditures Total	10,000	8,810	740.34%	1,190	1,190	2,461	1,271	500			
	Historic Preservation Totals	19,410	10,170	110.06%	9,240	9,240	4,671	(4,569)	2,665			
	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	10,070	(1,900)	-15.87%	11,970	11,970	2,370	(9,600)	466			
	Salaries Total	10,070	(1,900)	-15.87%	11,970	11,970	2,370	(9,600)	466			
	Fringe Benefits											
010-1501-0021-001	Pers/retirement	850	(40)	-4.49%	890	890	180	(710)	36			
010-1501-0021-002	Social Security	760	20	2.70%	740	740	138	(602)	27			
010-1501-0021-003	Icma	-	-		-	-	-	-	-			
010-1501-0021-004	Unemployment	210	-	0.00%	210	210	11	(199)	1			
010-1501-0021-005	Workers Comp Insurance	30	10	50.00%	20	20	26	6	20			
010-1501-0021-006	Health Insurance	1,060	(820)	-43.62%	1,880	1,880	563	(1,317)	125			
010-1501-0021-007	Life Insurance	20	-	0.00%	20	20	4	(16)	1			
010-1501-0021-008	Disability Insurance	40	(40)	-50.00%	80	80	764	684	455			
010-1501-0021-009	Dental Insurance	150	-	0.00%	150	150	21	(129)	5			
010-1501-0021-011	Vision Insurance	30	-	0.00%	30	30	4	(26)	1			
010-1501-0021-012	Medicare	160	(10)	-5.88%	170	170	32	(138)	6			
010-1501-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-			
	Fringe Benefits Total	3,310	(880)	-21.00%	4,190	4,190	1,742	(2,448)	676			
	Parks and Recreation Com Totals	13,380	(2,780)	-17.20%	16,160	16,160	4,112	(12,048)	1,142			

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information			
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22
Recreation Department Admin								
Salaries - Regular								
010-1502-0011-000	Salaries - Regular	110,610	49,450	80.85%	61,160	137,234	76,074	53,403
010-1502-0012-000	Salaries - Part-time	85,600	4,080	5.00%	81,520	3,229	(78,291)	17,473
010-1502-0014-000	Salaries - It	5,430	540	11.04%	4,890	3,090	(1,800)	2,548
010-1502-0015-000	Salaries - Overtime	-	-	-	-	-	-	-
	Salaries Total	201,640	54,070	36.64%	147,570	143,554	(4,016)	73,424
Fringe Benefits								
010-1502-0021-001	Pers/retirement	11,200	4,490	66.92%	6,710	12,676	5,966	6,548
010-1502-0021-002	Social Security	13,000	3,850	42.08%	9,150	8,031	(1,119)	4,960
010-1502-0021-003	Icma	600	-	0.00%	600	1,059	459	709
010-1502-0021-004	Unemployment	770	240	45.28%	530	950	420	273
010-1502-0021-005	Workers Comp Insurance	5,030	4,050	41.327%	980	4,884	3,904	1,476
010-1502-0021-006	Health Insurance	50,100	35,790	250.10%	14,310	24,772	10,462	7,988
010-1502-0021-007	Life Insurance	200	110	122.22%	90	297	207	130
010-1502-0021-008	Disability Insurance	1,300	310	31.31%	990	-	(990)	-
010-1502-0021-009	Dental Insurance	1,440	770	114.93%	670	1,418	748	450
010-1502-0021-011	Vision Insurance	240	130	118.18%	110	239	129	76
010-1502-0021-012	Medicare	4,380	810	22.69%	3,570	2,045	(1,525)	1,247
010-1502-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-
010-1502-0021-106	Health Insr/ret Emp/rec	-	-	-	-	-	-	-
010-1502-0021-200	PR Allocated to/from other dept	-	-	-	-	-	-	-
010-1502-0021-201	PR Allocated to/from other dept	-	-	-	-	-	-	-
	Fringe Benefits Total	88,260	50,550	134.05%	37,710	56,371	18,661	23,857
Contract Services								
010-1502-0147-000	Contract Services	-	-	-	-	-	-	-
010-1502-0147-314	Contract Serv / Office Machine	4,000	(1,700)	-29.82%	5,700	2,986	(2,714)	1,866
010-1502-0147-316	Contract Serv / Medical	-	-	-	-	-	-	-
010-1502-0147-317	Contract Serv / Alarms	3,720	-	0.00%	3,720	-	(3,720)	2,808
	Contract Services Total	7,720	(1,700)	-18.05%	9,420	2,986	(6,434)	4,674
Utilities								
010-1502-0191-000	Electricity	9,910	(4,560)	-31.51%	14,470	13,819	(651)	7,752
010-1502-0192-000	Natural Gas	2,500	840	50.60%	1,660	2,274	614	2,371
010-1502-0193-000	Water	600	50	9.09%	550	766	216	611
010-1502-0194-000	Telephone/Alarm	5,300	(2,230)	-29.61%	7,530	5,152	(2,378)	5,019
010-1502-0194-360	High-speed Internet Services	1,600	(1,000)	-38.46%	2,600	2,102	(498)	1,487
	Utilities Total	19,910	(6,900)	-25.74%	26,810	24,113	(2,697)	17,239

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
	Other Expenditures							
010-1502-0126-001	Ceridian Admin Fee	-	-	-	-	-	-	-
010-1502-0129-000	Bank & Credit Card Stmt Chgs	-	-	-	-	-	-	-
010-1502-0131-000	Legal Advertising/Notices	-	-	-	-	56	56	-
010-1502-0138-000	Fingerprinting Costs	260	130	100.00%	130	-	(130)	-
010-1502-0141-000	Training & Education	800	270	50.94%	530	563	33	-
010-1502-0141-321	Professional / Membership Dues	400	50	14.29%	350	-	(350)	-
010-1502-0144-000	Computer Supplies / R & M	300	150	100.00%	150	716	566	54
010-1502-0145-000	Office Supplies	1,400	-	0.00%	1,400	2,086	686	331
010-1502-0145-100	Recreation Open House	1,800	-	0.00%	1,800	-	(1,800)	-
010-1502-0145-200	Miscellaneous	-	-	-	-	-	-	-
010-1502-0145-308	Ups/fedex/postage	100	-	0.00%	100	253	153	82
010-1502-0146-311	Water/1st Aid/Kitchen Supplies	700	-	0.00%	700	928	228	743
010-1502-0151-000	Vehicle Repairs & Maintenance	-	-	-	-	-	-	-
010-1502-0153-000	Vehicle Fuel	-	-	-	-	30	30	13
010-1502-0155-005	Auto Mileage Reimbursements	-	-	-	-	-	-	-
010-1502-0554-000	Facility Maintenance	28,000	(12,000)	-30.00%	40,000	3,177	(36,823)	1,395
010-1502-0899-000	Equipment	-	-	-	-	-	-	-
	Other Expenditures Total	33,760	(11,400)	-25.24%	45,160	7,810	(37,350)	2,618
	Special Events							
010-1502-0553-080	Ojai Day/Labor Costs	-	-	-	-	-	-	-
010-1502-0553-081	Ojai Day/Material & Supplies	-	(4,000)	-100.00%	4,000	11,077	7,077	-
010-1502-0553-082	Holiday Events	-	-	-	-	-	-	-
	Special Events Total	-	(4,000)	-100.00%	4,000	11,077	7,077	-
	Transfer Out To Other Funds							
010-1502-0900-031	TrnsfOutToEquip Rpl (31)/Recr	-	-	-	-	-	-	-
010-1502-0900-033	Trans to Equip & Vehicle Replacement (33)	3,400	3,400	100.00%	-	-	-	2,680
	Transfer Out to Other Funds Total	3,400	3,400	100.00%	-	-	-	2,680
	Recreation Department Totals	354,690	84,020	31.04%	270,670	245,909	(24,761)	124,493
	Recreation Programs							
	Salaries							
010-1503-0011-000	Salaries - Regular	145,300	51,770	55.35%	93,530	92,388	(1,142)	65,029
010-1503-0012-000	Salaries - Part-time	155,300	(77,620)	-33.32%	232,920	67,206	(165,714)	19,755
010-1503-0015-000	Salaries - Overtime	-	-	-	-	-	-	-
	Salaries Total	300,600	(25,850)	-7.92%	326,450	159,593	(166,857)	84,784

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21	
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22		Projected Variance FY 21-22
Fringe Benefits									
010-1503-0021-001	Pers/retirement	12,400	(7,000)	-36.08%	19,400	19,400	10,781	(8,619)	9,258
010-1503-0021-002	Social Security	18,200	(2,010)	-9.95%	20,210	20,210	9,768	(10,442)	5,166
010-1503-0021-003	Icma	-	(4,800)	-100.00%	4,800	4,800	-	(4,800)	-
010-1503-0021-004	Unemployment	700	(180)	-20.45%	880	880	1,560	680	549
010-1503-0021-005	Workers Comp Insurance	5,860	4,590	361.42%	1,270	1,270	5,680	4,410	1,895
010-1503-0021-006	Health Insurance	30,000	(5,540)	-15.59%	35,540	35,540	17,212	(18,328)	12,181
010-1503-0021-007	Life Insurance	330	-	0.00%	330	330	170	(160)	142
010-1503-0021-008	Disability Insurance	1,850	(360)	-16.29%	2,210	2,210	-	(2,210)	-
010-1503-0021-009	Dental Insurance	2,440	-	0.00%	2,440	2,440	1,008	(1,432)	846
010-1503-0021-011	Vision Insurance	420	10	2.44%	410	410	170	(240)	142
010-1503-0021-012	Medicare	4,300	(430)	-9.09%	4,730	4,730	2,284	(2,446)	1,208
010-1503-0021-016	PERs Unfunded Liability	-	-	-	-	-	-	-	-
Fringe Benefits Total		76,500	(15,720)	-17.05%	92,220	92,220	48,632	(43,588)	31,388
Recreation Programs									
010-1503-0550-000	Recreation Programs	400	400	100.00%	-	-	497	497	455
010-1503-0550-005	Adult Softball	1,000	(1,000)	-50.00%	2,000	2,000	-	(2,000)	-
010-1503-0550-006	Crossfit	-	-	-	-	-	-	-	-
010-1503-0550-007	Brochure	-	-	-	-	-	-	-	-
010-1503-0550-008	Movie Nights Expenditures	1,200	(30)	-2.44%	1,230	1,230	-	(1,230)	-
010-1503-0550-009	Aquatics	4,000	-	0.00%	4,000	4,000	-	(4,000)	-
010-1503-0550-010	Instructional Soccer	5,200	(50)	-0.95%	5,250	5,250	9,636	4,386	5,931
010-1503-0550-011	Youth Soccer	1,500	-	0.00%	1,500	1,500	-	(1,500)	1,500
010-1503-0550-012	Youth Flag Football	450	450	100.00%	-	-	-	-	-
010-1503-0550-013	Youth Dodge Ball	-	-	-	-	-	-	-	-
010-1503-0550-014	Youth Basketball	5,500	500	10.00%	5,000	5,000	3,110	(1,891)	-
010-1503-0550-016	Adult Basketball	600	-	0.00%	600	600	-	(600)	-
010-1503-0550-020	Gymnastics	3,000	-	0.00%	3,000	3,000	500	(2,500)	-
010-1503-0550-025	CPR/First Aid Program	-	-	-	-	-	-	-	-
010-1503-0550-036	Drop-in Sports	-	(200)	-100.00%	200	200	-	(200)	-
101-1503-0550-043	Pool tournament	-	-	-	-	-	-	-	-
010-1503-0550-045	After School Program	-	-	-	-	-	-	-	-
Recreation Program Total		22,850	70	0.31%	22,780	22,780	13,742	(9,038)	7,886

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	
Recreation Classes									
010-1503-0551-000	Recreation Classes - Tennis	14,000	350	2.56%	13,650	13,650	17,026	3,376	18,236
010-1503-0551-010	Recreation Classes - Other	500	(20)	-3.85%	520	520	1,755	1,235	1,209
010-1503-0551-011	Basketball PIT	-	-	-	-	-	-	-	-
010-1503-0551-012	Build a Pet	-	-	-	-	-	-	-	-
010-1503-0551-014	Cartooning	1,000	(170)	-14.53%	1,170	1,170	2,476	1,306	-
010-1503-0551-016	Driving Education	160	160	100.00%	-	-	234	234	130
010-1503-0551-017	Guitar	600	(50)	-7.69%	650	650	-	(650)	-
010-1503-0551-018	Keyboarding	300	(30)	-9.09%	330	330	-	(330)	-
010-1503-0551-020	Kung Fu - Kids & Adults	6,500	3,250	100.00%	3,250	3,250	8,034	4,784	156
010-1503-0551-021	Painting	-	(130)	-100.00%	130	130	-	(130)	-
010-1503-0551-022	Pottery Class	5,500	5,500	100.00%	-	-	3,420	3,420	-
010-1503-0551-023	Sandcastle Music Together	-	-	-	-	-	-	-	-
010-1503-0551-024	SK8 Classes	-	-	-	-	-	-	-	-
010-1503-0551-025	Social Skills	100	-	0.00%	100	100	-	(100)	-
010-1503-0551-027	Tai Chi Ch'uan	3,900	-	0.00%	3,900	3,900	2,662	(1,238)	3,413
010-1503-0551-028	Theater Workshop	3,000	3,000	100.00%	-	-	3,198	3,198	-
010-1503-0551-029	Weight Room	7,500	3,000	66.67%	4,500	4,500	6,298	1,798	4,554
010-1503-0551-030	Western Horsemanship	400	(500)	-55.56%	900	900	-	(900)	-
010-1503-0551-031	Zumba Fitness	1,400	1,400	100.00%	-	-	-	-	-
010-1503-0551-032	Ballet	2,700	1,300	92.86%	1,400	1,400	1,911	511	1,887
010-1503-0551-034	Fencing	-	(780)	-100.00%	780	780	-	(780)	-
010-1503-0551-035	Gardening	-	-	-	-	-	-	-	-
010-1503-0551-037	Photography	-	-	-	-	-	-	-	-
010-1503-0551-038	Wilderness	500	110	28.21%	390	390	-	(390)	556
010-1503-0551-042	Yoga	300	300	100.00%	-	-	-	-	-
010-1503-0551-043	Cooking	500	500	100.00%	-	-	-	-	-
010-1503-0551-044	Manner Class for Dogs	5,000	4,350	669.23%	650	650	7,196	6,546	1,200
010-1503-0551-045	Adult tap	-	-	-	-	-	-	-	-
010-1503-0551-046	Language Class	650	-	0.00%	650	650	488	(163)	-
010-1503-0551-047	Senior Programs	15,000	15,000	100.00%	-	-	-	-	-
010-1503-0551-065	Mandala Art	-	-	-	-	-	-	-	-
Recreation Classes Total		69,510	36,540	110.83%	32,970	32,970	54,697	21,727	31,340
Day Camps									
010-1503-0555-100	Contracted Specialty Camps	35,000	26,000	288.89%	9,000	9,000	44,749	35,749	22,500
010-1503-0555-110	Employee Specialty Camps	1,000	1,000	100.00%	-	-	-	-	-
010-1503-0555-120	Day Camps & Excursions	5,000	5,000	100.00%	-	-	-	-	50
Day Camps Total		41,000	32,000	355.56%	9,000	9,000	44,749	35,749	22,550

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
	Other Expenditures							
010-1503-0126-001	Ceridian Admin Fee	-	(40)	-100.00%	-	-	-	-
010-1503-0129-000	Bank & Credit Card Stmt Chgs	-	-	0.00%	40	40	(40)	24
010-1503-0131-000	Publication of Brochures	34,000	-	0.00%	34,000	34,000	(30,142)	-
010-1503-0138-000	Fingerprinting Costs	80	80	100.00%	-	-	-	-
010-1503-0141-000	Training & Education	(2,000)	(2,000)	100.00%	-	-	113	-
010-1503-0145-000	Office Supplies	500	-	0.00%	500	500	(181)	-
010-1503-0145-100	Miscellaneous Expenditures	-	-	-	-	-	-	-
010-1503-0151-000	Vehicle Repair & Maintenance	200	-	0.00%	200	200	50	-
010-1503-0151-317	Equipment Maint & Repair	-	-	-	-	-	-	-
010-1503-0153-000	Vehicle Fuel	1,500	-	0.00%	1,500	1,500	(1,292)	-
010-1503-0155-005	Auto Mileage Reimbursements	-	-	-	-	-	-	-
010-1503-0206-000	Audio Video Licensing	1,500	100	7.14%	1,400	1,400	822	994
010-1503-0554-000	Facility Use/Field Prep	1,500	(1,000)	-40.00%	2,500	2,500	(2,457)	-
	Other Expenditures Total	37,280	(2,860)	-7.13%	40,140	40,140	(33,128)	1,017
	Transfer Out To Other Funds							
010-1503-0900-031	Trans Rec surplus to CapProj (31)	-	-	-	-	-	-	-
010-1503-0900-033	Trans to Equi Replacement (33)	2,330	2,330	100.00%	-	-	-	2,330
	Transfer Out to Other Funds Total	2,330	2,330	100.00%	-	-	-	2,330
	Recreation Programs Totals	550,070	26,510	5.06%	523,560	523,560	(195,135)	181,295
	Public Works Department							
	Salaries							
010-1601-0011-000	Salaries - Regular	278,910	52,350	23.11%	226,560	226,560	59,940	222,814
010-1601-0012-000	Salaries - part time	-	-	-	-	-	-	-
010-1601-0014-000	Salaries - lt	1,000	(2,660)	-72.68%	3,660	3,660	(1,620)	3,215
010-1601-0015-000	Salaries - Overtime	-	(870)	-100.00%	870	870	(414)	222
	Salaries Total	279,910	48,820	21.13%	231,090	231,090	57,906	226,252

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Fringe Benefits									
010-1601-0021-001	Pers/retirement	26,500	12,100	84.03%	14,400	14,400	19,685	5,285	25,259
010-1601-0021-002	Social Security	15,500	1,220	8.54%	14,280	14,280	13,000	(1,280)	12,969
010-1601-0021-003	lcma	11,800	3,110	35.79%	8,690	8,690	3,663	(5,027)	2,566
010-1601-0021-004	Unemployment	630	60	10.53%	570	570	1,487	917	516
010-1601-0021-005	Workers Comp Insurance	6,820	790	13.10%	6,030	6,030	6,610	580	9,057
010-1601-0021-006	Health Insurance	55,500	5,800	11.67%	49,700	49,700	34,208	(15,492)	37,810
010-1601-0021-007	Life Insurance	330	10	3.13%	320	320	315	(5)	309
010-1601-0021-008	Disability Insurance	1,550	40	2.65%	1,510	1,510	3,567	2,057	4,413
010-1601-0021-009	Dental Insurance	2,560	250	10.82%	2,310	2,310	1,474	(836)	1,666
010-1601-0021-011	Vision Insurance	440	50	12.82%	390	390	285	(105)	280
010-1601-0021-012	Medicare	3,660	320	9.58%	3,340	3,340	4,162	822	3,189
010-1601-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
010-1601-0021-106	Health Insr/ret Emp/pw	-	-	-	-	-	-	-	-
Fringe Benefits Total		125,290	23,750	23.39%	101,540	101,540	88,456	(13,084)	98,034
Contract Services									
010-1601-0147-000	Contract/Srv/SolidWasteSolutions,I	200	200	100.00%	-	-	-	-	180
010-1601-0147-001	General Engineering Services	98,000	88,000	880.00%	10,000	10,000	14,768	4,768	-
010-1601-0147-314	Contract Serv / Office Machine	1,600	100	6.67%	1,500	1,500	2,555	1,055	1,696
010-1601-0147-318	Contract Services - ADA Plan	1,400	1,400	100.00%	-	-	-	-	-
010-1601-0147-337	Engineer Fees	3,300	1,300	65.00%	2,000	2,000	-	(2,000)	-
Contract Services Total		104,500	91,000	674.07%	13,500	13,500	17,323	3,823	1,876
Utilities									
010-1601-0194-000	Telephone	6,400	100	1.59%	6,300	6,300	6,575	275	6,096
010-1601-0194-360	High-speed Internet Services	1,300	-	0.00%	1,300	1,300	1,681	381	1,269
Utilities Total		7,700	100	1.32%	7,600	7,600	8,256	656	7,365
Equipment Maint & Repairs									
010-1601-0151-000	Vehicle Repairs & Maint/PW	20,100	(900)	-4.29%	21,000	21,000	19,575	(1,425)	14,220
010-1601-0151-317	Equipment Maint & Repairs	200	200	100.00%	-	-	3,464	3,464	-
010-1601-0151-503	Vehicle Repairs & Maint/Rec	100	100	100.00%	-	-	1,467	1,467	-
Equipment Maint & Repairs Total		20,400	(600)	-2.86%	21,000	21,000	24,507	3,507	14,220

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	
	Other Expenditures								
010-1601-0126-001	Ceridian Admin Fee	500	-	-	540	-	540	-	-
010-1601-0129-000	Bank & Credit Card Stmt Chgs	-	(40)	-7.41%	-	-	377	(163)	513
010-1601-0138-000	Fingerprinting Costs	300	-	100.00%	-	-	-	221	-
010-1601-0141-000	Departmental Meetings	980	(120)	-10.91%	1,100	1,100	510	(590)	638
010-1601-0141-321	Professional / Membership Dues	300	300	100.00%	-	-	361	361	297
010-1601-0141-322	Publications	3,000	3,000	100.00%	-	-	3,000	3,000	-
010-1601-0141-323	Professional Seminars	500	500	100.00%	-	-	641	641	-
010-1601-0141-349	In House Training	15,000	4,000	36.36%	11,000	11,000	11,443	443	13,520
010-1601-0142-000	Clothing	-	-	-	-	-	-	-	-
010-1601-0143-000	Office Equipment-under \$500	600	300	100.00%	300	300	305	5	-
010-1601-0144-000	Computer Supplies / R & M	2,300	700	43.75%	1,600	1,600	3,000	1,400	1,933
010-1601-0145-000	Office Supplies	300	300	100.00%	-	-	-	-	311
010-1601-0145-100	Miscellaneous Expenditures	300	100	50.00%	200	200	350	150	139
010-1601-0145-308	Postage And Shipping Costs	8,000	7,400	1233.33%	600	600	5,629	5,029	580
010-1601-0146-000	General Parts & Supplies	1,400	300	27.27%	1,100	1,100	686	(414)	681
010-1601-0146-311	Water/1st Aid/Kitchen Supplies	18,000	3,000	20.00%	15,000	15,000	15,124	124	14,989
010-1601-0153-000	Vehicle Fuel-all Pw Depts	1,900	200	11.76%	1,700	1,700	1,383	(317)	1,003
010-1601-0155-005	Auto Mileage Reimbursements	-	-	-	-	-	-	-	-
010-1601-0801-100	Public Tree Project	53,380	20,240	61.07%	33,140	33,140	43,029	9,889	34,603
	Other Expenditures Total								
	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)	-	(30,000)	-100.00%	30,000	30,000	30,000	-	40,910
010-1601-0900-032	Trnsfr Out To Equip Rpl (32)	-	-	-	-	-	-	-	-
010-1601-0900-033	Trans to Equi Replacement (33)	10,000	10,000	100.00%	-	-	-	-	-
	Transfer Out to Other Funds Total	10,000	(20,000)	-66.67%	30,000	30,000	30,000	-	10,000
	Public Works Department Totals	601,180	163,310	37.30%	437,870	437,870	500,566	62,696	433,259
	PW - Parks & Landscaping								
	Salaries								
010-1602-0011-000	Salaries - Regular	214,670	47,220	28.20%	167,450	167,450	235,176	67,726	202,380
010-1602-0015-000	Salaries - Overtime	-	-	-	-	-	-	-	-
	Salaries Total	214,670	47,220	28.20%	167,450	167,450	235,176	67,726	202,380

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information		Actual FY 20-21		
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22		Final Budget FY 21-22	Projected Actual FY 21-22
Fringe Benefits								
010-1602-0021-001	Pers/retirement	19,300	(8,850)	-31.44%	28,150	27,266	(884)	25,079
010-1602-0021-002	Social Security	11,300	920	8.86%	10,380	13,879	3,499	11,741
010-1602-0021-003	Icma	2,000	90	4.71%	1,910	2,846	936	1,648
010-1602-0021-004	Unemployment	460	870	-212.20%	(410)	904	1,314	593
010-1602-0021-005	Workers Comp Insurance	5,190	(1,420)	-21.48%	6,610	5,030	(1,580)	9,935
010-1602-0021-006	Health Insurance	40,300	4,160	11.51%	36,140	51,623	15,483	40,505
010-1602-0021-007	Life Insurance	350	120	52.17%	230	390	160	357
010-1602-0021-008	Disability Insurance	1,120	20	1.82%	1,100	-	(1,100)	-
010-1602-0021-009	Dental Insurance	1,870	190	11.31%	1,680	2,074	394	1,764
010-1602-0021-011	Vision Insurance	310	30	10.71%	280	349	69	297
010-1602-0021-012	Medicare	2,600	170	7.00%	2,430	3,246	816	2,816
010-1602-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-
Fringe Benefits Total		84,800	(3,700)	-4.18%	88,500	107,606	19,106	94,734
Contract Services								
010-1602-0147-000	Contract Srv / Landscape Maint	-	-	-	-	-	-	-
010-1602-0147-150	Contract Services/ Janitorial	40,000	11,500	40.35%	28,500	23,486	(5,014)	31,634
010-1602-0147-200	Contract Services	21,400	2,000	10.31%	19,400	1,529	(17,871)	6,650
010-1602-0147-339	Sarzotti Park Maintenance	20,000	20,000	100.00%	-	-	-	-
010-1602-0147-340	Sarzotti Park Maintenance	3,300	(200)	-5.71%	3,500	882	(2,618)	2,448
010-1602-0147-341	Libbey Park Maintenance	14,800	3,300	28.70%	11,500	6,279	(5,221)	9,197
010-1602-0147-342	Rotary Park Maintenance	1,100	(100)	-8.33%	1,200	-	(1,200)	750
010-1602-0147-343	Skate Park Maintenance	600	(100)	-14.29%	700	1,075	375	1,505
010-1602-0147-344	Cluff Vista Park Maintenance	200	100	100.00%	100	-	(100)	-
010-1602-0147-345	Contcl Srv/ Demo Garden Maint	8,000	7,800	390.00%	200	127	(73)	-
010-1602-0147-346	Daly Park Maintenance	1,000	1,000	100.00%	-	-	-	-
010-1602-0147-417	Contract Serv/LB Alarm	2,500	-	0.00%	2,500	2,245	(255)	2,432
Contract Services Total		112,900	45,300	67.01%	67,600	35,624	(31,976)	54,616
Utilities								
010-1602-0191-000	Electricity	59,610	9,610	19.22%	50,000	42,844	(7,156)	46,363
010-1602-0192-000	Natural Gas	200	-	0.00%	200	160	(40)	180
010-1602-0193-000	Water	40,800	800	2.00%	40,000	45,182	5,182	38,883
010-1602-0194-000	Telephone	500	-	0.00%	500	450	(50)	515
010-1602-0196-000	Sewer Service	7,500	(700)	-8.54%	8,200	7,844	(356)	7,701
Utilities Total		108,610	9,710	9.82%	98,900	96,481	(2,419)	93,642

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information							
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21			
	Equipment Maint & Repairs											
010-1602-0151-317	Equipment Repairs & Maint	-	-	-	-	-	-	-	-	-	-	-
010-1602-0151-503	Vehicle Repairs & Maint/Rec	-	-	-	-	-	-	-	-	-	-	-
010-1602-0160-000	Tree Maintenance	30,000	23,300	347.76%	6,700	6,700	(6,700)	(6,700)	41,045			
010-1602-0160-010	Contract Arborist	7,500	5,000	200.00%	2,500	2,500	(2,500)	(2,500)	1,155			
010-1602-0160-100	Tree Purchases	-	-	-	-	-	-	-	-	-	-	-
	Equipment Maint & Repairs Total	37,500	28,300	307.61%	9,200	9,200	(9,200)	(9,200)	42,200			
	Other Expenditures											
010-1602-0131-000	Legal Advertising/Notices	200	-	0.00%	200	200	225	25	90			
010-1602-0141-322	Dues & Publications	-	-	-	-	-	713	713	-			
010-1602-0141-323	Professional Seminars	500	500	100.00%	-	-	330	(330)	150			
010-1602-0142-000	Clothing	-	(330)	-100.00%	330	330	-	-	15			
010-1602-0145-308	Postage And Shipping Costs	-	-	-	-	-	-	-	365			
010-1602-0146-310	Parks & Landscaping Maint Supplies	700	(300)	-30.00%	1,000	1,000	1,994	994	-			
010-1602-0146-338	Pesticides/fertilizers	300	300	100.00%	-	-	1,139	1,139	-			
010-1602-0146-339	Help of Ojai Maintenance	3,000	3,000	100.00%	-	-	-	-	-			
010-1602-0146-340	Sarzotti Park Maintenance	7,500	1,400	22.95%	6,100	6,100	6,220	120	5,244			
010-1602-0146-341	Libbey Park Maintenance	20,000	-	0.00%	20,000	20,000	14,984	(5,016)	14,200			
010-1602-0146-342	Rotary Park Maintenance	2,500	500	25.00%	2,000	2,000	720	(1,280)	626			
010-1602-0146-343	Skate Park Maintenance	1,250	250	25.00%	1,000	1,000	412	(588)	629			
010-1602-0146-344	Cluff Vista Park Maintenance	1,700	200	13.33%	1,500	1,500	1,561	61	1,690			
010-1602-0146-345	L.B.Maint.Cnstr/NotCapitalProj	9,000	5,500	157.14%	3,500	3,500	1,037	(2,463)	1,174			
010-1602-0146-346	Daly Park Maintenance	1,000	500	100.00%	500	500	238	(262)	875			
010-1602-0149-000	Equipment Rental	2,000	2,000	100.00%	-	-	88	88	-			
010-1602-0804-000	Misc Projects-Libbey Park	-	-	-	-	-	-	-	-			
010-1602-0804-015	Libbey Bowl Remodel	-	-	-	-	-	-	-	-			
010-1602-0804-020	Libbey Bowl Bleacher repairs	2,500	2,200	733.33%	300	300	-	(300)	287			
010-1602-0804-022	Libbey Bowl Constr/Public Aart	-	-	-	-	-	-	-	-			
	Other Expenditures Total	52,150	15,720	43.15%	36,430	36,430	29,330	(7,100)	25,345			
	PW - Parks & Landscaping Totals	610,630	142,550	30.45%	468,080	468,080	504,216	36,136	512,915			

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
PW - General Maintenance									
Salaries									
010-1603-0011-000	Salaries - Regular	113,530	22,530	24.76%	91,000	91,000	66,329	(24,671)	96,444
010-1603-0012-000	Salaries - Part-time	-	(200)	-100.00%	200	200	-	(200)	2,585
010-1603-0015-000	Salaries - Overtime	-	-		-	-	-	-	-
	Salaries Total	113,530	22,330	24.48%	91,200	91,200	66,329	(24,871)	99,030
Fringe Benefits									
010-1603-0021-001	Pers/retirement	10,500	(4,830)	-31.51%	15,330	15,330	7,420	(7,910)	12,556
010-1603-0021-002	Social Security	6,200	550	9.73%	5,650	5,650	4,023	(1,627)	5,828
010-1603-0021-003	Icma	1,100	50	4.76%	1,050	1,050	1,194	144	897
010-1603-0021-004	Unemployment	250	(360)	-59.02%	610	610	232	(378)	158
010-1603-0021-005	Workers Comp Insurance	5,190	(1,410)	-21.36%	6,600	6,600	5,030	(1,570)	9,935
010-1603-0021-006	Health Insurance	22,000	2,310	11.73%	19,690	19,690	11,474	(8,216)	18,112
010-1603-0021-007	Life Insurance	140	(10)	-6.67%	150	150	104	(46)	158
010-1603-0021-008	Disability Insurance	610	10	1.67%	600	600	-	(600)	-
010-1603-0021-009	Dental Insurance	1,020	110	12.09%	910	910	529	(381)	875
010-1603-0021-011	Vision Insurance	170	20	13.33%	150	150	89	(61)	147
010-1603-0021-012	Medicare	1,400	80	6.06%	1,320	1,320	941	(379)	1,393
010-1603-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
	Fringe Benefits Total	48,580	(3,480)	-6.68%	52,060	52,060	31,038	(21,022)	50,058
Contract Services									
010-1603-0147-000	Contract Services/ Gen Maint	8,100	8,100	100.00%	-	-	14,344	14,344	1,860
010-1603-0147-150	Contract Services/ Janitorial	18,000	-	0.00%	18,000	18,000	17,202	(798)	16,014
010-1603-0147-200	Contract Services	10,000	(9,000)	-47.37%	19,000	19,000	9,587	(9,413)	3,866
010-1603-0147-250	Contract Service-Disaster Cleanup	2,000	2,000	100.00%	-	-	-	-	-
	Contract Services Total	38,100	1,100	2.97%	37,000	37,000	41,132	4,132	21,740
Utilities									
010-1603-0191-000	Electricity	14,690	3,690	33.55%	11,000	11,000	10,343	(657)	11,418
010-1603-0192-000	Natural Gas	600	(200)	-25.00%	800	800	600	(200)	582
010-1603-0193-000	Water	3,100	100	3.33%	3,000	3,000	3,814	814	2,954
010-1603-0196-000	Sewer Service	4,100	(400)	-8.89%	4,500	4,500	5,204	704	4,119
	Utilities Total	22,490	3,190	16.53%	19,300	19,300	19,961	661	19,074
Equipment Maint & Repairs									
010-1603-0151-000	Vehicle Repairs & Maintenance	200	100	100.00%	100	100	1,619	1,519	181
010-1603-0151-317	Equipment Repairs & Mainten	1,200	300	33.33%	900	900	230	(670)	1,048
	Equipment Repairs & Mainten	1,400	400	40.00%	1,000	1,000	1,848	848	1,229

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information		Actual FY 20-21	
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22		Final Budget FY 21-22
Other Expenditures							
010-1603-0141-000	Professional Seminars	-	-	-	-	-	-
010-1603-0142-000	Clothing	-	(100)	-100.00%	100	-	(100)
010-1603-0145-000	Office Supplies	12,000	1,000	9.09%	11,000	2,291	(8,709)
010-1603-0146-310	Gen Maint Parts & Supplies	800	100	14.29%	700	686	(14)
010-1603-0146-311	Water/1st Aid/Kitchen Supplies	12,000	3,000	33.33%	9,000	4,957	(4,043)
010-1603-0146-312	Building Maintenance / PW	10,200	6,630	185.71%	3,570	3,103	(467)
010-1603-0146-313	Building Maintenance/City Hall	2,000	1,370	217.46%	630	733	103
010-1603-0146-314	Building Maintenance / Museum	1,000	720	257.14%	280	450	170
010-1603-0146-315	Building Maintenance / Police	5,500	3,910	245.91%	1,590	4,475	2,885
010-1603-0146-316	Building Maintenance/Rec Dep	300	(700)	-70.00%	1,000	-	(1,000)
010-1603-0149-000	Equipment Rental	10,000	10,000	100.00%	-	-	-
010-1603-0899-000	Equipment	53,800	25,930	93.04%	27,870	16,696	(11,174)
Other Expenditures Total		277,900	49,470	21.66%	228,430	177,005	(51,425)
PW - General Maintenance Totals		219,600	86,250	64.68%	133,350	67,163	(66,187)
PW - Street Maintenance							
Salaries							
010-1604-0011-000	Salaries - Regular	700	700	100.00%	-	-	-
010-1604-0012-000	Salaries - Part-time	-	-	-	-	-	-
010-1604-0015-000	Salaries - Overtime	220,300	86,950	65.20%	133,350	67,163	(66,187)
Salaries Totals		220,300	86,950	65.20%	133,350	67,163	(66,187)
Fringe Benefits							
010-1604-0021-001	Pers/retirement	16,000	(17,380)	-52.07%	33,380	6,994	(26,386)
010-1604-0021-002	Social Security	11,500	(2,900)	-20.14%	14,400	4,038	(10,362)
010-1604-0021-003	lcma	2,030	1,170	136.05%	860	773	(87)
010-1604-0021-004	Unemployment	470	(140)	-22.95%	610	379	(231)
010-1604-0021-005	Workers Comp Insurance	4,990	(1,370)	-21.54%	6,360	4,840	(1,520)
010-1604-0021-006	Health Insurance	71,900	35,040	95.06%	36,860	11,683	(25,177)
010-1604-0021-007	Life Insurance	260	(80)	-23.53%	340	105	(235)
010-1604-0021-008	Disability Insurance	1,140	20	1.79%	1,120	-	(1,120)
010-1604-0021-009	Dental Insurance	2,670	190	7.66%	2,480	497	(1,983)
010-1604-0021-011	Vision Insurance	450	30	7.14%	420	84	(336)
010-1604-0021-012	Medicare	2,700	(670)	-19.88%	3,370	944	(2,426)
010-1604-0021-016	PERS Unfunded Liability	-	-	-	-	-	-
Fringe Benefits Total		114,110	13,910	13.88%	100,200	30,337	(69,863)
Salaries & Fringe Benefits Totals		334,410	100,860	65.20%	233,550	97,500	(135,950)
Other Expenditures & Totals		277,900	49,470	21.66%	228,430	177,005	(51,425)
Grand Total		612,310	150,330	65.20%	461,980	274,505	(187,375)

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information							
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21			
	Contract Services											
010-1604-0147-000	Contract Services/Gen.St.Maint	15,000	4,900	48.51%	10,100	10,100	3,113	(6,988)	-			
010-1604-0147-001	Contract Services / USA	-	-		-	-	-	-	-			
010-1604-0147-200	Contract Services	30,000	(30,000)	-50.00%	40,000	60,000 ²	60,134	134	9,167			
010-1604-0147-316	Contract Srv / Street Sign	100	100	100.00%	-	-	488	488	-			
010-1604-0147-337	Contract Service/Engineer Fees	25,000	(43,470)	-63.49%	68,470	68,470	23,330	(45,140)	1,872			
010-1604-0147-340	Contract Serv / St. Striping	-	-		-	-	-	-	-			
010-1604-0147-341	Contract Serv / Street Mainten	4,500	4,500	100.00%	-	-	-	-	-			
010-1604-0147-400	Contract Svc/SpeedZone Survey	-	-		-	-	-	-	-			
	Contract Services Total	74,600	(63,970)	-46.16%	118,570	138,570	87,064	(51,506)	11,040			
	<i>(2) Move \$8,000 to 010-1702-0147-000</i>											
	Equipment Maint & Repairs											
010-1604-0146-400	Street Lights Repair & Maint	600	600	100.00%	-	-	477	477	-			
010-1604-0151-000	Vehicle Repairs & Maintenance	-	-		-	-	-	-	-			
010-1604-0151-317	Equipment Maint & Repairs	-	-		-	-	-	-	-			
010-1604-0160-000	St Tree Maint/Not Inc Cltrn	40,000	40,000	100.00%	-	-	62,204	62,204	(4,400)			
010-1604-0160-001	Street Tree Report	4,500	2,000	80.00%	2,500	2,500	6,770	4,270	1,815			
010-1604-0160-002	Contract Serv / St Tree Maint	25,000	11,100	79.86%	13,900	13,900	74,700	60,800	6,160			
	Tree Maintenance Total	70,100	53,700	327.44%	16,400	16,400	144,151	127,751	3,575			
	Other Expenditures											
010-1604-0145-308	Ups/fedex/ Postage	200	200	100.00%	-	-	-	-	-			
010-1604-0146-000	St. Maint. Parts & Supplies	35,000	12,000	52.17%	23,000	23,000	26,623	3,623	15,561			
010-1604-0149-000	Equipment Rental	1,100	100	10.00%	1,000	1,000	-	(1,000)	-			
010-1604-0825-100	Street Projects	-	(100)	-100.00%	100	100	32	(68)	53			
010-1604-0808-100	Misc Street Signs	7,800	(200)	-2.50%	8,000	8,000	3,328	(4,672)	3,393			
	Other Expenditures Total	44,100	12,000	37.38%	32,100	32,100	29,983	(2,117)	19,007			
	Transfer Out To Other Funds											
010-1604-0900-031	Trnsfr Out To Equip Rpl (31)-Street	62,000	6,300	11.31%	55,700	55,700	55,700	-	75,000			
	Transfer Out To Other Funds Total	62,000	6,300	11.31%	55,700	55,700	55,700	-	75,000			
	PW - Street Maintenance Totals	585,210	108,890	22.86%	456,320	476,320	414,398	(61,922)	283,175			

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information						
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21	
PW - Special Events										
Salaries										
010-1605-0011-000	Salaries - Regular	9,440	(1,490)	-13.63%	10,930	10,930	8,010	8,010	(2,920)	2,747
Salaries Total		9,440	(1,490)	-13.63%	10,930	10,930	8,010	8,010	(2,920)	2,747
Fringe Benefits										
010-1605-0021-001	Pers/retirement	1,300	(540)	-29.35%	1,840	1,840	957	957	(883)	354
010-1605-0021-002	Social Security	750	70	10.29%	680	680	468	468	(212)	147
010-1605-0021-003	Icma	200	160	400.00%	40	40	82	82	42	17
010-1605-0021-004	Unemployment	30	-	0.00%	30	30	16	16	(14)	17
010-1605-0021-005	Workers Comp Insurance	390	(100)	-20.41%	490	490	370	370	(120)	738
010-1605-0021-006	Health Insurance	2,600	240	10.17%	2,360	2,360	1,884	1,884	(476)	607
010-1605-0021-007	Life Insurance	20	-	0.00%	20	20	14	14	(6)	5
010-1605-0021-008	Disability Insurance	70	-	0.00%	70	70	-	-	(70)	-
010-1605-0021-009	Dental Insurance	120	10	9.09%	110	110	79	79	(31)	26
010-1605-0021-011	Vision Insurance	20	-	0.00%	20	20	13	13	(7)	4
010-1605-0021-012	Medicare	170	10	6.25%	160	160	110	110	(50)	38
010-1605-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-	-
Fringe Benefits Total		5,670	(150)	-2.58%	5,820	5,820	3,992	3,992	(1,828)	1,955
Contract Services										
010-1605-0147-200	Contract Services	2,500	500	25.00%	2,000	2,000	-	-	(2,000)	-
Contract Services Total		2,500	500	25.00%	2,000	2,000	-	-	(2,000)	-
PW - Special Events Totals		17,610	(1,140)	-6.08%	18,750	18,750	12,001	12,001	(6,749)	4,701
PW - NPDES Expenditures										
Salaries										
010-1701-0011-000	Salaries - Regular	10,970	(5,210)	-32.20%	16,180	16,180	14,180	14,180	(2,000)	7,840
010-1701-0012-000	Salaries - Part-time	-	-	-	-	-	-	-	-	501
010-1701-0015-000	Salaries - Overtime	-	(100)	-100.00%	100	100	706	706	606	82
Salaries Total		10,970	(5,310)	-32.62%	16,280	16,280	14,886	14,886	(1,394)	8,422

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information		Actual FY 20-21			
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22		Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22
Fringe Benefits									
010-1701-0021-001	Pers/retirement	1,900	(820)	-30.15%	2,720	2,720	1,616	(1,105)	885
010-1701-0021-002	Social Security	1,100	100	10.00%	1,000	1,000	885	(115)	470
010-1701-0021-003	lcma	150	10	7.14%	140	140	138	(2)	51
010-1701-0021-004	Unemployment	50	10	25.00%	40	40	62	22	54
010-1701-0021-005	Workers Comp Insurance	400	(110)	-21.57%	510	510	380	(130)	758
010-1701-0021-006	Health Insurance	3,900	410	11.75%	3,490	3,490	2,504	(986)	1,547
010-1701-0021-007	Life Insurance	30	10	50.00%	20	20	20	0	14
010-1701-0021-008	Disability Insurance	110	-	0.00%	110	110	-	(110)	-
010-1701-0021-009	Dental Insurance	180	20	12.50%	160	160	100	(60)	63
010-1701-0021-011	Vision Insurance	30	-	0.00%	30	30	17	(13)	11
010-1701-0021-012	Medicare	260	20	8.33%	240	240	207	(33)	117
010-1701-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
	Fringe Benefits Total	8,110	(350)	-4.14%	8,460	8,460	5,929	(2,531)	3,969
Contract Services									
010-1701-0147-000	Contract Services	2,000	(500)	-20.00%	2,500	2,500	2,175	(325)	1,470
010-1701-0147-200	Contract Services	29,400	19,400	194.00%	10,000	10,000	682	(9,308)	-
010-1701-0147-300	Contract Serv/VC Strm WtrMgmt	2,000	500	33.33%	1,500	1,500	1,500	-	1,000
010-1701-0147-310	ChntrcSrv/VenturaRiverAlgeTMDL	30,000	-	0.00%	30,000	30,000	33,222	3,222	25,759
010-1701-0147-315	Storm Drain Maintenance	10,000	5,000	100.00%	5,000	5,000	-	(5,000)	-
010-1701-0147-337	Contract Service/Engineer Fees	15,000	15,000	100.00%	-	-	-	-	-
010-1701-0147-338	Ceqa Filing Fees To County	7,200	100	1.41%	7,100	7,100	10,601	3,501	7,468
010-1701-0147-450	Contract Serv/New Flood Maps	1,000	1,000	100.00%	-	-	-	-	3,563
	Contract Services Total	96,600	40,500	72.19%	56,100	56,100	48,190	(7,910)	39,260
Other Expenditures									
010-1701-0146-000	NPDS Related Supplies&Material	450	250	125.00%	200	200	197	(3)	39
010-1701-0149-000	Equipment Rental	400	400	100.00%	-	-	-	-	-
	Other Expenditures Total	850	650	325.00%	200	200	197	(3)	39
	PW - NPDES Totals	116,530	35,490	43.79%	81,040	81,040	69,201	(11,839)	51,690
PW - AB939 Expenditures									
010-1702-0012-000	Salaries	-	(560)	-100.00%	560	560	-	(560)	-
	Salaries - Part-time	-	(560)	-100.00%	560	560	-	(560)	-
	Salaries Total	-	(560)	-100.00%	560	560	-	(560)	-

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
	Fringe Benefits							
010-1702-0021-001	PERS	60	(30)	-33.33%	90	90	-	(90)
010-1702-0021-002	Social Security	40	10	33.33%	30	30	-	(30)
010-1702-0021-004	Unemployment	10	10	100.00%	-	-	-	-
010-1702-0021-005	Workers Comp Insurance	20	-	0.00%	20	20	20	-
010-1702-0021-006	lcma	140	20	16.67%	120	120	-	(120)
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	290	10	3.57%	280	280	20	(260)
	Contract Services							
010-1702-0147-000	CntrctSrv/SolidWasteSolution,I	25,000	3,000	13.64%	15,000	22,000	16,347	(5,653)
010-1702-0147-005	CntrctSrv/CountyOfVentura/HHW	13,000	1,000	8.33%	12,000	12,000	3,445	(8,555)
010-1702-0147-345	Cntrct Srv/Demo Garden Maint	-	(300)	-100.00%	300	300	-	(300)
	Contract Services Total	38,000	3,700	10.79%	27,300	34,300	19,792	(14,508)
	(2) Move \$8,000 from 010-1604-0147-200							
	Utilities							
010-1702-0191-000	Electricity	490	190	63.33%	300	300	436	136
010-1702-0193-000	Water	800	-	0.00%	800	800	1,100	300
	Utilities Total	1,290	190	17.27%	1,100	1,100	1,536	436
	Other Expenditures							
010-1702-0131-000	Legal Advertising/Notices	-	(500)	-100.00%	500	500	-	(500)
010-1702-0146-000	AB939Related Supplies&Material	-	-	-	-	-	-	-
010-1702-0146-010	Parts&Supplies/Rcycl Bev Grnt	100	100	100.00%	-	-	-	-
010-1702-0146-345	Demo Garden Maintenance	500	100	25.00%	400	400	-	(400)
	Other Material & Supplies Total	600	(300)	-33.33%	900	900	-	(900)
	PW - AB939 Totals	40,180	3,040	8.19%	30,140	37,140	21,348	(15,792)
	PW - CalTran Contract Exp							
	Salaries							
010-1703-0011-000	Salaries - Regular	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)
	Salaries Total	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)
	PW - AB939 Totals	30,140	3,040	8.19%	30,140	37,140	21,348	(15,792)
	PW - AB939 Totals	30,140	3,040	8.19%	30,140	37,140	21,348	(15,792)
	PW - CalTran Contract Exp							
	Salaries							
010-1703-0011-000	Salaries - Regular	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)
	Salaries Total	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)
	PW - AB939 Totals	30,140	3,040	8.19%	30,140	37,140	21,348	(15,792)
	PW - CalTran Contract Exp							
	Salaries							
010-1703-0011-000	Salaries - Regular	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)
	Salaries Total	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)
	PW - AB939 Totals	30,140	3,040	8.19%	30,140	37,140	21,348	(15,792)
	PW - CalTran Contract Exp							
	Salaries							
010-1703-0011-000	Salaries - Regular	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)
	Salaries Total	7,630	1,660	27.81%	5,970	5,970	3,457	(2,513)

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information		Actual FY 20-21	
		Proposed Budget FY 22-23	\$ Change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22		Projected Actual FY 21-22
	Fringe Benefits						
010-1703-0021-001	Pers/retirement	700	(300)	1,000	1,000	447	(553)
010-1703-0021-002	Social Security	400	30	370	370	197	(173)
010-1703-0021-003	lcma	100	90	10	10	6	(4)
010-1703-0021-004	Unemployment	20	-	20	20	12	(8)
010-1703-0021-005	Workers Comp Insurance	5,780	5,670	110	110	5,610	5,500
010-1703-0021-006	Health Insurance	1,400	110	1,290	1,290	967	(323)
010-1703-0021-007	Life Insurance	10	-	10	10	7	(3)
010-1703-0021-008	Disability Insurance	40	-	40	40	-	(40)
010-1703-0021-009	Dental Insurance	70	10	60	60	37	(23)
010-1703-0021-011	Vision Insurance	20	10	10	10	6	(4)
010-1703-0021-012	Medicare	100	10	90	90	46	(44)
010-1703-0021-016	PERS Unfunded Liability	-	-	-	-	-	-
	Fringe Benefits Total	8,640	5,630	3,010	3,010	7,336	4,326
	Contract Services						
010-1703-0147-000	Contract Services	1,700	1,550	150	150	-	(150)
010-1703-0147-200	Contract Services	3,900	1,900	2,000	2,000	-	(2,000)
010-1703-0147-315	Contract Services/LndscnpHaney	9,000	(3,000)	12,000	12,000	2,680	(9,320)
	Contract Services Total	14,600	450	14,150	14,150	2,680	(11,470)
	Other Expenditures						
010-1703-0145-308	Postage And Shipping Costs	20	(20)	40	40	-	(40)
010-1703-0146-000	CalTran Maint Parts & Supplies	1,000	-	1,000	1,000	45	(955)
010-1703-0146-338	Pesticides/fertilizers	-	(100)	100	100	-	(100)
010-1703-0149-000	Equipment Rental	1,800	1,800	-	-	-	-
010-1703-0160-000	Tree Maintenance	7,500	1,000	6,500	6,500	-	(6,500)
	Other Expenditures Total	10,320	2,680	7,640	7,640	45	(7,595)
	PW - CalTran Contract Totals	41,190	10,420	30,770	30,770	13,518	(17,252)
	Other Material & Supplies						
010-1704-0146-000	Pesticides/fertilizers	500	-	500	500	323	(177)
010-1704-0146-338	Pesticides/fertilizers	-	(100)	100	100	-	(100)
	Other Material & Supplies	500	(100)	600	600	323	(277)
	Contract Services						
010-1704-0147-000	Contract Services	-	(5,000)	5,000	5,000	-	(5,000)
010-1704-0147-200	Contract Services	1,300	(700)	2,000	2,000	-	(2,000)
010-1704-0147-315	Contract Services/Landscaping	1,100	(10,900)	12,000	12,000	8,202	(3,798)
	Contract Services	2,400	(16,600)	19,000	19,000	8,202	(10,798)

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Tree Maintenance	2,100	(22,300)	-91.39%	24,400	24,400	-	(24,400)	8,500
010-1704-0160-000	Tree Maintenance	2,100	(22,300)	-91.39%	24,400	24,400	-	(24,400)	8,500
	Tree Maintenance								
1704	PW - CalTran SR150 Contract Exp	4,500	(38,900)	-89.63%	43,400	43,400	8,202	(35,198)	13,095
1704	PW - CalTran Contract Exp SR150	5,000	(39,000)	-88.64%	44,000	44,000	8,525	(35,475)	13,095
	PW - IT Department								
	Salaries								
010-1801-0011-000	Salaries - Regular	54,250	54,250	100.00%	-	-	50,395	50,395	-
010-1801-0014-000	Salaries - It	-	(48,750)	-100.00%	48,750	48,750	25,151	(23,599)	43,594
	Salaries Total	54,250	5,500	11.28%	48,750	48,750	75,546	26,796	43,594
	Fringe Benefits								
010-1801-0021-001	Peirs/retirement	7,200	920	14.65%	6,280	6,280	7,956	1,676	6,479
010-1801-0021-002	Social Security	3,500	480	15.89%	3,020	3,020	3,480	460	2,698
010-1801-0021-003	lcma	1,350	-	0.00%	1,350	1,350	1,507	157	1,161
010-1801-0021-004	Unemployment	100	(10)	-9.09%	110	110	218	108	106
010-1801-0021-005	Workers Comp Insurance	920	(250)	-21.37%	1,170	1,170	890	(280)	1,756
010-1801-0021-006	Health Insurance	8,000	1,580	24.61%	6,420	6,420	7,004	584	5,105
010-1801-0021-007	Life Insurance	60	-	0.00%	60	60	73	13	61
010-1801-0021-008	Disability Insurance	350	30	9.38%	320	320	283	(37)	567
010-1801-0021-009	Dental Insurance	430	-	0.00%	430	430	435	5	360
010-1801-0021-011	Vision Insurance	70	-	0.00%	70	70	73	3	61
010-1801-0021-012	Medicare	800	90	12.68%	710	710	814	104	631
010-1801-0021-016	PERS Unfunded Liability	-	-		-	-	-	-	-
	Fringe Benefits Total	22,780	2,840	14.24%	19,940	19,940	22,733	2,793	18,982
	Contract Services								
010-1801-0147-317	Contract Serv/ Alarm	9,000	-	0.00%	9,000	9,000	6,193	(2,807)	-
010-1801-0147-417	Contract Serv/ Alarm	1,000	100	11.11%	900	900	719	(181)	779
	Contract Services Total	10,000	100	1.01%	9,900	9,900	6,912	(2,988)	779
	Utilities								
010-1801-0194-000	Telephone	600	(150)	-20.00%	750	750	569	(181)	548
010-1801-0194-360	High Speed Internet Services	100	(2,400)	-96.00%	2,500	2,500	-	(2,500)	57
	Utilities Total	700	(2,550)	-78.46%	3,250	3,250	569	(2,681)	605

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information		Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	
	Other Expenditures					
010-1801-0141-000	Training & Education	-	-	-	-	-
010-1801-0144-000	Computer Supplies / R & M	3,000	-	3,000	3,000	2,307
010-1801-0144-001	Computer Upgrade for GI System	200	100	100	100	-
010-1801-0145-000	Office Supplies	150	-	150	150	134
010-1801-0145-100	Office Supplies	-	-	-	-	-
010-1801-0145-308	Ups/Fedex/Postage	-	-	-	-	-
010-1801-0195-000	Web Site Licenses & Maint	9,500	8,300	1,200	1,200	394
010-1801-0899-002	PEG Equipment	2,000	1,500	500	500	2,500
	Other Expenditures Total	14,850	9,900	4,950	4,950	770
	Transfers					
010-1801-0900-033	Trans to Equip Replacement (33) Veh	49,670	(47,530)	97,200	97,200	350
	Transfers Total	49,670	(47,530)	97,200	97,200	350
	PW - IT Department Totals	152,250	(31,740)	183,990	183,990	24,690
	Total Public Works Expenditures	2,447,680		2,006,390	1,929,459	1,684,270
	Total General Fund (10) Expenditures *	13,077,870	2,228,206	10,771,664	10,421,256	(428,408)
	Revenues over/ (Under) Expenditures *	\$ 320,000	\$ 318,034	\$ 79,966	\$ 3,170,648	\$ 2,311,865

* May have rounding differences

Libbey Bowl Maintenance Fund

REVENUES						
Use of Money / Property						
011-9304-1033-100	Libbey Bowl Events	50,000	22,000	28,000	30,000	2,000
	Use of Money/Property Total	50,000	22,000	28,000	30,000	2,000
Misc Receipts & Refunds						
BUDGETED USE OF FUND BALANCE						
011-9307-1044-999	Misc Receipts & Refunds Total	-	-	-	-	-
	Total Revenues - Fund 11	50,000	22,000	28,000	30,000	2,000
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
Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21	
	Libbey Bowl Maintenance Fund	-	-		-	-	-	-	-	-
	Total Expenditures - Fund 11	-	-		-	-	-	-	-	-
	Revenues over/ (Under) Expenditures	\$ 50,000	\$ 22,000	78.57%	\$ 28,000	\$ 28,000	\$ 30,000	\$ 2,000	\$	\$
Measure C - 5% Transient Occupancy Tax Fund										
REVENUES										
	Transient Occupancy Tax									
012-9301-1027-003	Admin Cost/TOT HdL	(2,100)	(200)	10.53%	(1,900)	(1,900)	(2,000)	(100)	(2,486)	(2,486)
012-9301-1027-004	TOT Measure C 5%	2,465,000	1,073,920	77.20%	1,391,080	1,391,080	2,420,600	1,029,520	1,708,372	1,708,372
	Transient Occupancy Tax Total	2,462,900	1,073,720	77.29%	1,389,180	1,389,180	2,418,600	1,029,420	1,705,886	1,705,886
	Misc Receipts & Refunds									
012-9304-1033-000	Interest Income	2,700	2,700	100.00%	-	-	2,700	2,700	2,554	2,554
012-9307-1044-999	BUDGETED USE OF FUND BALANCE	-	-		-	-	-	-	-	-
	Misc Receipts & Refunds Total	2,700	2,700	100.00%	-	-	2,700	2,700	2,554	2,554
	Total Revenues - Fund 12	2,465,600	1,076,420	77.49%	1,389,180	1,389,180	2,421,300	1,032,120	1,708,440	1,708,440
EXPENDITURES										
012-1110-0129-000	Bank charges	800	800	100.00%	-	-	800	800	757	757
various accounts	Tree Maintenance	2,500	(100,000)	-97.56%	102,500	102,500	102,500	-	525	525
012-1402-0147-235	CntrctSrv/Code Enforcement	140,000	50,000	55.56%	90,000	90,000	90,000	-	-	-
012-1603-0146-313	Building Maintenance/City Hall	-	-		-	-	-	-	-	-
012-1604-0147-341	Contract Serv / Street Mainten	-	-		-	-	-	-	-	-
012-1604-0160-002	Contract Serv / St Tree Maint	-	(20,000)	-100.00%	20,000	20,000	8,310	(11,690)	29,460	29,460
012-1604-0808-100	Misc Street Signs	3,456,996	2,283,876	194.68%	1,173,120	1,173,120	631,520	(541,600)	317,626	317,626
various accounts	Transfers to Other Funds	3,600,296	2,206,676	158.34%	1,393,620	1,393,620	834,030	(559,590)	356,491	356,491
	Total Expenditures - Fund 12	3,600,296	2,206,676	158.34%	1,393,620	1,393,620	834,030	(559,590)	356,491	356,491
	Revenues over/ (Under) Expenditures	\$ (1,134,696)	\$ (1,130,256)	25456.22%	\$ (4,440)	\$ (4,440)	\$ 1,587,270	\$ 472,530	\$ 1,351,949	\$ 1,351,949

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
REVENUES								
Tax Revenues								
022-9301-1082-000	Highway User Tax - 2103	73,483	15,283	26.26%	58,200	55,663	(2,537)	49,328
022-9301-1084-000	Highway User Tax 2105	48,137	5,337	12.47%	42,800	37,497	(5,303)	37,781
022-9301-1085-000	Highway User Tax - 2106	34,584	2,984	9.44%	31,600	28,245	(3,355)	28,531
022-9301-1086-000	Highway User Tax - 2107	65,763	11,363	20.89%	54,400	41,640	(12,760)	51,110
022-9301-1087-000	Highway User Tax - 2107.5	2,000	-	0.00%	2,000	3,000	1,000	1,540
022-9301-1088-000	HUTA-Road Maint Rehab	170,071	24,871	17.13%	145,200	130,043	(15,157)	139,082
022-9301-1089-000	HUTA - State Loan Repayment	-	-	-	-	-	-	-
	Tax Revenues Total	394,038	59,838	17.90%	334,200	296,087	(38,113)	307,372
	Use of Money / Property							
022-9304-1033-000	Interest Income	500	(2,000)	-80.00%	2,500	762	(1,738)	521
	Use of Money /Property Total	500	(2,000)	-80.00%	2,500	762	(1,738)	521
	Total Revenues - Fund 22	394,538	57,838	17.18%	336,700	296,849	(39,851)	307,893
EXPENDITURES								
PW - Street Maintenance								
	Transfers							
022-1604-0900-010	Transfer To General Fund 10	-	-	-	-	-	-	-
022-1604-0900-031	Transfer To General Fund 31	270,000	(13,000)	-4.59%	283,000	-	(283,000)	-
	Transfer Out to Other Funds Total	270,000	(13,000)	-4.59%	283,000	-	(283,000)	-
	Interest Expense							
022-1104-0119-000	Interest Expense	-	(1,700)	-100.00%	1,700	-	(1,700)	-
022-1110-0129-000	Bank charges	200	200	100.00%	-	140	140	148
	Total Interest Expense	200	(1,500)	-100.00%	1,700	140	(1,560)	148
	PW - Street Maintenance Totals	270,200	(14,500)	-5.09%	284,700	140	(284,560)	148
	Total Expenditures - Fund 22	270,200	(14,500)	-5.09%	284,700	140	(284,560)	148
	Revenues over/(Under) Expenditures	\$ 124,338	\$ 72,338	139.11%	\$ 52,000	\$ 296,709	\$ 244,709	\$ 307,745

City of Ojai
Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
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	2,400	900	60.00%	1,500	1,001	(499)	2,304
023-9304-1033-002	Interest Income-PROP	-	-	0.00%	600	-	(600)	-
023-9304-1033-004	Interest Income-TDA 4	600	-	42.86%	2,100	1,001	(1,099)	2,304
	Total Use of Money / Property	3,000	900		2,100	1,001	(1,099)	2,304
Revenue From Other Agencies								
Prop 1B Streets & Roads								
023-9305-1014-000	Prop 1B / Security Grant	-	-	-24.05%	-	-	-	-
023-9305-1014-010	Gold Coast Transit Grant	120,000	(38,000)	-24.05%	158,000	83,562	(74,438)	124,666
	Prop 1B Streets & Roads Total	120,000	(38,000)	-24.05%	158,000	83,562	(74,438)	124,666
Other Revenues								
023-9305-1043-000	CMAQ Grant Trolley Conver	500,000	500,000	100.00%	-	-	-	-
023-9305-1043-001	CMAQ Grant Trolley Extended Hr	-	-	-	-	-	-	-
023-9305-1043-135	Emergency Mgmt Grant	858,200	758,200	758.20%	100,000	-	(100,000)	445,173
	Other Revenues Total	1,358,200	1,258,200	1258.20%	100,000	-	(100,000)	445,173
FTA Section 5311 Grant								
023-9305-1110-000	Fta-section 5311 Operational	550,000	396,700	258.77%	153,300	-	(153,300)	395,891
	FTA Section 5311 Grant Total	550,000	396,700	258.77%	153,300	-	(153,300)	395,891
Co Transportation Subsidy								
023-9305-1112-000	Co Transportation Subsidy	185,000	36,700	24.75%	148,300	128,250	(20,050)	145,133
	Co Transportation Subsidy Total	185,000	36,700	24.75%	148,300	128,250	(20,050)	145,133
	Total Revenue From Other Agencies	2,213,200	1,653,600	295.50%	559,600	211,812	(347,788)	1,110,862.66

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Charges For Current Services									
	Trolley Fare Box Revenue								
023-9306-1090-120	Trolley Fare Box Revenue	-	-		-	-	-	-	-
023-9306-1090-121	Trolley Fare Box/Casitas Route	68,650	8,650	14.42%	60,000	40,708	(19,292)	30,627	
023-9306-1090-123	Trolley Advertising	35,000	-	0.00%	35,000	52,290	17,290	17,030	
023-9306-1090-125	TrolleyFareBox/OjaiValleyInn	12,000	-	0.00%	12,000	-	(12,000)	-	
	Trolley Fare Box Revenue Total	115,650	8,650	8.08%	107,000	92,998	(14,002)	47,657	
Charges For Current Services									
		115,650	8,650	8.08%	107,000	92,998	(14,002)	47,657	
Other Revenues									
	Misc Refunds & Receipts								
023-9307-1044-000	Misc Refunds & Receipts	2,900	2,900	100.00%	-	7,235	7,235	2,718	
023-9307-1044-030	Cash Over/short	-	-		-	-	-	6	
023-9307-1044-130	Proceeds From Sale Of Assets	500	500	100.00%	-	-	-	(436)	
023-9307-1044-999	Budgeted Use of Fund Balance	-	-		-	-	-	-	
023-9307-1045-010	Transfer-in/Gen Fund (10)	-	-		-	-	-	-	
	Misc Refunds & Receipts Total	3,400	3,400	100.00%	-	7,235	7,235	2,288	
Total Other Revenues									
		3,400	3,400	100.00%	-	7,235	7,235	2,288	
Total Revenues - Fund 23									
		2,335,250	1,666,550	249.22%	668,700	313,046	(355,654)	1,163,112	
EXPENSES									
	Transportation Fund								
	Salaries								
023-1206-0011-000	Salaries - Regular	168,550	25,550	17.87%	143,000	101,522	(41,478)	122,570	
023-1206-0011-001	Salaries- Reg/Comp	5,000	5,000	100.00%	-	-	-	(833)	
023-1206-0012-000	Salaries - Part-time	187,300	(19,990)	-9.64%	207,290	120,164	(87,126)	131,064	
023-1206-0015-000	Salaries - Overtime	10,000	5,290	112.31%	4,710	7,792	3,082	4,735	
	Salaries Total	370,850	15,850	4.46%	355,000	229,477	125,523	257,535	

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information			Actual FY 20-21					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22		Projected Actual FY 21-22	Projected Variance FY 21-22			
	Fringe Benefits											
023-1206-0021-001	Pers/retirement	14,200	(3,960)	-21.81%	18,160	18,160	7,989	(10,171)	27,077			
023-1206-0021-002	Social Security	21,300	1,910	9.85%	19,390	19,390	14,230	(5,160)	15,804			
023-1206-0021-003	lcma	460	(2,180)	-82.58%	2,640	2,640	443	(2,197)	2,175			
023-1206-0021-004	Unemployment	2,670	(180)	-6.32%	2,850	2,850	1,835	(1,015)	1,693			
023-1206-0021-005	Workers Comp Insurance	11,040	5,200	89.04%	5,840	5,840	10,710	4,870	8,778			
023-1206-0021-006	Health Insurance	20,040	(8,390)	-29.51%	28,430	28,430	8,415	(20,015)	15,367			
023-1206-0021-007	Life Insurance	230	10	4.55%	220	220	146	(74)	197			
023-1206-0021-008	Disability Insurance	2,500	470	23.15%	2,030	2,030	437	(1,593)	808			
023-1206-0021-009	Dental Insurance	1,620	-	0.00%	1,620	1,620	854	(766)	1,170			
023-1206-0021-011	Vision Insurance	280	10	3.70%	270	270	144	(126)	197			
023-1206-0021-012	Medicare	4,500	1,500	50.00%	3,000	3,000	3,328	328	3,751			
023-1206-0021-016	PERS Unfunded Liability	25,630	5,630	28.15%	20,000	20,000	35,365	15,365	19,593			
023-1206-0021-106	Health Insr/ret Emp/rec	15,250	6,950	83.73%	8,300	8,300	16,446	8,146	1,099			
	Fringe Benefits Total	119,720	6,970	6.18%	112,750	112,750	100,340	(12,410)	97,707			
	Office & Computer Supplies											
023-1206-0144-000	Computer Supplies/ R&M	1,000	1,000	100.00%	-	-	-	-	-			
023-1206-0145-000	Office Supplies	800	-	0.00%	800	800	125	(675)	522			
023-1206-0145-308	Ups/fedex/postage	13,300	13,200	13200.00%	100	100	121	21	39			
023-1206-0146-000	Transit Parts & Supplies	13,300	2,000	17.70%	11,300	11,300	5,948	(5,352)	10,603			
023-1206-0146-311	Water/1st Aid/Kitchen Supplies	700	100	16.67%	600	600	686	86	641			
	Office & Computer Supplies Total	29,100	16,300	127.34%	12,800	12,800	6,880	(5,920)	11,804			
	HR & Other Admin Expenditures											
023-1206-0131-000	Advertising	15,000	(13,400)	-47.18%	28,400	28,400	8,290	(20,110)	9,322			
023-1206-0138-000	Fingerprinting Costs	250	250	100.00%	-	-	-	-	-			
023-1206-0138-358	Recruitment	750	750	100.00%	-	-	-	-	-			
	HR & Other Admin Exp Total	16,000	(12,400)	-43.66%	28,400	28,400	8,290	(20,110)	9,322			
	Telephone											
023-1206-0194-000	Telephone	130,000	128,600	9185.71%	1,400	1,400	1,423	23	1,217			
023-1206-0194-360	High-speed Internet Services	22,650	22,030	3553.23%	620	620	841	221	549			
	Telephone Total	152,650	150,630	7456.93%	2,020	2,020	2,263	243	1,767			
	Contract Services											
023-1206-0147-000	Professional & Contractural	5,000	900	21.95%	4,100	4,100	4,513	413	4,465			
023-1206-0147-301	Contract Services / Audit	-	-	-	-	-	-	-	-			
023-1206-0147-314	Contract Serv/Office Machine	1,260	560	80.00%	700	700	1,113	413	783			
023-1206-0147-316	Contract Svr- Medical	1,500	1,100	275.00%	400	400	135	(265)	450			
023-1206-0147-356	Website/Ojaitrolley	20	-	0.00%	20	20	-	(20)	-			
023-1206-0152-000	Contract Vehicle Maintenance	35,000	4,000	12.90%	31,000	31,000	60,464	29,464	17,860			
	Contract Services Total	42,780	6,560	18.11%	36,220	36,220	66,225	30,005	23,559			

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Insurance								
023-1206-0126-000	General Liab Insurance	23,864	6,864	40.38%	17,000	17,000	15,524	(1,476)	19,540
023-1206-0126-001	Ceridian Admin Fee	-	-		-	-	-	-	-
	Insurance Total	23,864	6,864	40.38%	17,000	17,000	15,524	(1,476)	19,540
	Other Admin Expenses								
023-1206-0141-000	Training & Education	2,500	1,100	78.57%	1,400	1,400	70	(1,330)	10
023-1206-0141-321	Professional / Membership Dues	1,000	-	0.00%	1,000	1,000	-	(1,000)	535
023-1206-0142-000	Clothing Allowance	1,500	100	7.14%	1,400	1,400	-	(1,400)	-
	Other Admin Expenses Total	5,000	1,200	31.58%	3,800	3,800	70	(3,730)	545
	Auto & Transportation Costs								
023-1206-0151-317	Vehicle Parts & Supplies	24,880	10,780	76.45%	14,100	14,100	11,347	(2,753)	19,798
023-1206-0151-318	Vehicle Oil & Lubricants	1,680	80	5.00%	1,600	1,600	225	(1,375)	908
023-1206-0151-319	Tires	6,200	2,100	51.22%	4,100	4,100	-	(4,100)	4,770
023-1206-0153-000	Vehicle Fuel	50,000	13,000	35.14%	37,000	37,000	39,184	2,184	30,619
023-1206-0155-005	Auto Mileage Reimbursements	500	-	0.00%	500	500	-	(500)	-
023-1206-0156-000	Vehicle Replacement Assessments	-	-		-	-	-	-	-
	Auto & Trans Costs Total	83,260	25,960	45.31%	57,300	57,300	50,756	(6,544)	56,094
	Grant Expenses								
023-1206-0222-000	ADA Programs	24,000	-	0.00%	24,000	24,000	21,000	(3,000)	24,000
023-1206-0222-001	ADA Programs - County	24,000	-	0.00%	24,000	24,000	21,000	(3,000)	24,000
023-1206-0300-999	Central 5311 Adm Costs	184,300	55,800	43.42%	128,500	128,500	96,375	(32,125)	169,300
	Grant Expenses Total	232,300	55,800	31.61%	176,500	176,500	138,375	(38,125)	217,300
	Other Expenses								
023-1206-0119-000	Interest Expense	-	-		-	-	-	-	-
023-1206-0129-000	Bank charges	700	700	100.00%	-	-	700	700	710
	Other Expenses Total	700	700	100.00%	-	-	700	700	710
	Depreciation								
023-1206-0350-000	Land Imprvmt Depr Exp	22,650	-	0.00%	22,650	22,650	-	(22,650)	22,694
023-1206-0350-001	Equip & Machinery Depr Exp	8,400	-	0.00%	8,400	8,400	-	(8,400)	8,387
023-1206-0350-002	Vehicle Depreciation Exp	70,000	-	0.00%	70,000	70,000	-	(70,000)	62,048
023-1206-0350-003	Construction Depreciation Exp	1,000	-	0.00%	1,000	1,000	-	(1,000)	1,084
	Depreciation Expenditures Total	102,050	-	0.00%	102,050	102,050	-	(102,050)	94,213
	Capital Purchases								
023-1206-0828-001	Trolley Security Gate	-	-		-	-	-	-	-
023-1206-0899-001	Trolley Purchase	-	-		-	-	-	-	-
	Equipment Total	-	-		-	-	-	-	-

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	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	222,310	220,990	16741.67%	1,320	1,320	990	(330)	1,330
023-1206-0900-033	Trans to Equi Replacement (33) veh	222,310	220,990	16741.67%	1,320	1,320	990	(330)	1,330
023-1206-0999-000	Trans to Equi Replacement (33) tech	85,500	85,500	100.00%	-	-	-	-	-
023-1206-0999-000	Trans to Equi Replacement (33) veh	85,500	85,500	100.00%	-	-	-	-	-
	Transfer Out To Other Funds Total	615,620	612,980	23218.94%	2,640	2,640	1,980	(660)	2,660
	Total Expenses - Fund 23	1,793,894	887,414	97.90%	906,480	906,480	620,881	(160,076)	792,755.62
	Revenues over/ (Under) Expenditures	\$ 541,356	\$ 779,136	-327.67%	\$ (237,780)	\$ (237,780)	\$ (307,836)	\$ (515,730)	\$ 370,356

Transit Capital Fund

Account Number	Description	Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	REVENUES								
	Use of Money / Property								
	Interest Income								
024-9304-1033-000	Interest Income	400	(1,600)	-80.00%	2,000	2,000	120	(1,880)	357
024-9304-1033-001	Interest Income - Prob 1B	-	-	-	-	-	-	-	-
	Interest Income Total	400	(1,600)	-80.00%	2,000	2,000	120	(1,880)	357
	Total Use of Money / Property	400	(1,600)	-80.00%	2,000	2,000	120	(1,880)	357
	TDA Artc Cap GCTD								
	Equipment Replacement								
024-9305-1014-001	1B Transit Fnds /Deferred	-	(25,000)	-100.00%	25,000	25,000	-	(25,000)	-
024-9305-1014-010	TDA Art4 CAP GCTD-Def Rev	144,500	144,500	100.00%	-	-	-	-	-
	Equipment Replacement Total	144,500	119,500	478.00%	25,000	25,000	-	(25,000)	-
	Total Other Revenues	144,500	119,500	478.00%	25,000	25,000	-	(25,000)	-
	Transfer Out To Other Funds								
024-9307-1045-023	Transfer In/Transit Fund (023)	-	-	-	-	-	-	-	-
024-9307-1080-000	Equipment Replacement- Cap transfer	-	-	-	-	-	-	-	-
	Transfer Totals	-	-	-	-	-	-	-	-
	Total Other Revenues	-	-	-	-	-	-	-	-
	Total Revenues - Fund 24	144,900	117,900	436.67%	27,000	27,000	120	(26,880)	357

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
EXPENDITURES									
	Transfer Out To Other Funds								
024-1206-0129-000	Bank charges	100	100	100.00%	-	-	50	50	107
024-1206-0900-023	Transfer to Transit Fund (23)	-	(25,000)	-100.00%	25,000	25,000	-	(25,000)	-
024-1206-0900-031	Trnsf OutTo Capita Proj Fnd 31	100	(24,900)	-99.60%	25,000	25,000	50	(24,950)	107
	Transfer Total								
	Total Expenditures - Fund 24	100	(24,900)	-99.60%	25,000	25,000	50	(24,950)	107
	Revenues over/ (Under) Expenditures	\$ 144,800	\$ 142,800	7140.00%	\$ 2,000	\$ 2,000	\$ 70	\$ (51,830)	\$ 250

Drainage Fund

Revenues									
	Drainage Fees								
025-9301-1070-000	Drainage Fees	-	-		-	-	-	-	-
	Drainage Fees Total								
	Total Tax Revenues								
Use of Money / Property									
	Interest Income								
025-9304-1033-000	Interest Income	400	400	100.00%	-	-	125	125	378
	Interest Income Total	400	400	100.00%	-	-	125	125	378
	Total Use of Money / Property	400	400	100.00%	-	-	125	125	378
Other Revenues									
	Budgeted Use of Fund Balance								
025-9307-1044-999	Misc Refunds & Receipts Total	-	(30,950)	-100.00%	30,950	30,950	-	(30,950)	-
	Total Other Revenues	-	(30,950)	-100.00%	30,950	30,950	-	(30,950)	-
	Total Revenues - Fund 25	400	(30,550)	-98.71%	30,950	30,950	125	(30,825)	378
EXPENDITURES									
PW - Street Maintenance									
	Other Expense								
025-1110-0129-000	Bank charges	100	100	100.00%	-	-	80	80	113
	Transfers Total	100	100		-	-	80	80	113
	Indirect OH Costs Allocation								
025-1604-0300-999	Indirect OH Costs Allocation	180	(770)	-81.05%	950	950	713	(237)	650
	Indirect OH Costs Allocation Total	180	(770)	-81.05%	950	950	713	(237)	650

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
025-1604-0900-031	Transfer Out To Other Funds	57,000	27,000	90.00%	30,000	30,000	-	(30,000)	-
	Transfer-Out to FD31 Drain Prj	57,000	27,000	90.00%	30,000	30,000	-	(30,000)	-
	Transfers Total								
	PW - Street Maintenance Totals	57,280	26,330	85.07%	30,950	30,950	793	(30,157)	763
	Total Expenditures - Fund 25	57,280	26,330	85.07%	30,950	30,950	793	(30,157)	763
	Revenues over/ (Under) Expenditures	\$(56,880)	\$(56,880)	100.00%	-	-	\$(667)	\$(60,982)	\$(385)

TDA Art 3 (99234) BikePedFund

REVENUES									
Tax Revenues									
	Article 3 - Bike/Ped Funds	174,800	173,800	17380.00%	1,000	1,000	1,152	152	492,828
026-9301-1094-000	Article 3 - Bike/Ped Funds	174,800	173,800	17380.00%	1,000	1,000	1,152	152	492,828
	Article 3 - Bike/Ped-Funds Total								
	Total Tax Revenues	174,800	173,800	17380.00%	1,000	1,000	1,152	152	492,828
Use of Money / Property									
	Misc Receipts & Refunds	2,000	1,000	100.00%	1,000	1,000	1,376	376	1,910
026-9304-1033-000	Interest Income	2,000	1,000	100.00%	1,000	1,000	1,376	376	1,910
	Misc Receipts & Refunds Total								
	Budgeted Use of Fund Balance	-	(3,000)	-100.00%	3,000	3,000	-	(3,000)	-
026-9307-1044-999	Budgeted Use of Fund Balance	-	(3,000)	-100.00%	3,000	3,000	-	(3,000)	-
	Total								
	Total Use of Money / Property	2,000	(2,000)	-50.00%	4,000	4,000	1,376	(2,624)	1,910
	Total Revenues - Fund 26	176,800	171,800	3436.00%	5,000	5,000	2,528	(2,472)	494,738

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information			
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22
EXPENDITURES								
PW - Street Maintenance								
	Other Expenses		600	100.00%				
026-1604-0129-000	Bank charges	600	600	100.00%	-	-	550	557
	Transfer Out To Other Funds Total	600	600	100.00%	-	-	550	557
	Transfer Out To Other Funds							
	Transfer-Out to FD31	952,900	947,900	18958.00%	5,000	5,000	-	(5,000)
026-1604-0900-031	Transfer Out To Other Funds Total	952,900	947,900	18958.00%	5,000	5,000	-	(5,000)
	PW - Street Maintenance Totals	953,500	948,500	18970.00%	5,000	5,000	550	(4,450)
	Total Expenditures - Fund 26	953,500	948,500	18970.00%	5,000	5,000	550	(4,450)
	Revenues over/ (Under) Expenditures	\$ (776,700)	\$ (776,700)	100.00%	\$ -	\$ -	1,978	\$ (6,922)

Capital & Special Proj Fund								
Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information			
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22
REVENUES								
	Transfer in From Other Funds							
	Transfer in from Fund10/Pirie fund Def Rev	-	-				-	-
	Transfer in from Fund10/Rec	-	-				-	-
031-9000-0900-010	Transfer in from Fund10/AB939 def rev	167,300	81,600	95.22%	85,700	85,700	-	85,700
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	-	-				-	-
031-9000-0900-022	Transfer in from Fund22	270,000	(13,000)	-4.59%	283,000	283,000	-	283,000
031-9000-0900-023	Transfer in from Fund23	-	-				-	-
031-9000-0900-024	Transfer-in frm Trans Equip FD 24	-	(25,000)	-100.00%	25,000	25,000	-	25,000
031-9000-0900-025	Transfer-in frm Drainage FD 25	57,000	27,000	90.00%	30,000	30,000	-	30,000
031-9000-0900-026	Transfer-in frm TDA Art 3 FD 26	952,900	947,900	18958.00%	5,000	5,000	-	5,000
031-9000-0900-033	Transfer in from Equip fund Fund 33	-	-				-	-
031-9000-0900-052	Transfer-in from PlazaMaint F52	64,000	55,000	611.11%	9,000	9,000	-	9,000
031-9000-0900-070	Transfer-in frm PlazaMaint F70	-	-				-	-
	Transfer In From Other Funds Total	1,511,200	1,073,500	245.26%	437,700	437,700	-	437,700
	Total Transfer-in from Other Funds	1,511,200	1,073,500	245.26%	437,700	437,700	-	437,700
Tax Revenues								
	Transient Occupancy Tax							
031-9000-0900-012	Transfer-in Measure C (Fd 012)	3,113,916	2,067,996	197.72%	1,045,920	1,045,920	56,871	989,049
031-9301-1027-000	Transient Occupancy Tax	492,300	492,300	100.00%	-	-	-	-
031-9301-1027-001	Transient Occupancy Tax	-	-				-	-
	Transient Occupancy Tax Total	3,606,216	2,560,296	244.79%	1,045,920	1,045,920	56,871	989,049
	Total Tax Revenues	3,606,216	2,560,296	244.79%	1,045,920	1,045,920	56,871	989,049

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Use of Money / Property									
031-9304-1033-000	Interest Income	1,200	300	33.33%	900	900	1,411	(511)	927
	Interest Income Total	1,200	300	33.33%	900	900	1,411	(511)	927
	Total Use of Money / Property	1,200	300	33.33%	900	900	1,411	(511)	927
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/Bike Trail@FoxCanyon	-	-	-	-	-	-	-	400
031-9305-1012-006	CMAQ Ped Xings	-	-	-	-	-	-	-	-
031-9305-1012-007	CMAQ Trolley Stops	99,597	74,597	298.39%	25,000	25,000	-	25,000	-
031-9305-1012-020	ATP Grant- Ojai/Maricopa	3,362,600	2,500,450	290.02%	862,150	862,150	192,130	670,020	21,066
031-9305-1014-000	Prop 1B/PTMISEA	-	-	-	-	-	-	-	-
031-9305-1014-001	Prop 1f/CDFW(Fish&Wildlife)	130,000	(336,000)	-72.10%	466,000	466,000	408,000	58,000	257,305
031-9305-1109-000	CATransAssist Grant	-	-	-	-	-	-	-	-
031-9305-1109-100	Misc State Grant (Prop 68)	425,341	247,391	139.02%	177,950	177,950	-	177,950	-
031-9305-1108-010	CDBG Grant/Sarzotti PicnicArea	-	-	-	-	-	-	-	-
	Revenue from Other Agency Totals	4,017,538	2,486,438	162.40%	1,531,100	1,531,100	600,130	930,970	278,771
	Total Revenue From Other Agencies	4,017,538	2,486,438	162.40%	1,531,100	1,531,100	600,130	930,970	278,771
Other Revenues									
Misc Refunds & Receipts									
031-9307-1044-000	Dntn/OCA, Ojai Civic/Sarzotti Pk RR	307,500	307,500	100.00%	-	-	-	-	-
031-9307-1044-001	Dntn/OCA/SarzottiPicnicArea	22,000	(105,500)	-82.75%	127,500	127,500	-	127,500	40,988
031-9307-1044-002	Dntn/LibbeyPlygrndEquip	-	-	-	-	-	-	-	-
031-9307-1044-003	Dntn/OCA/LibbeyRstrmsRmdle	100,000	100,000	100.00%	-	-	-	-	-
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	429,500	302,000	236.86%	127,500	127,500	-	127,500	40,988
	Total Other Revenues	429,500	302,000	236.86%	127,500	127,500	-	127,500	40,988
	Total Revenue - Fund 31	9,565,654	6,422,534	204.34%	3,143,120	3,143,120	658,412	2,484,708	1,229,407

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
EXPENDITURES									
Non-Department									
031-1110-0147-000	Contract Services/General*	465,270	385,270	481.59%	80,000	80,000	101,000	(21,000)	-
	Non-Department Project Total	465,270	385,270		80,000	80,000	101,000	(21,000)	-
* Fiber Optic									
Transportation Fund									
031-1206-0801-002	Bus Shelter Project	-	-	-	-	-	-	-	-
031-1206-0801-004	Trolley Radio & Antennae	112,500	84,630	303.66%	27,870	27,870	20,000	7,870	-
031-1206-0801-005	Trolley Stop Shelters	-	-	-	-	-	-	-	-
031-1206-0801-006	Trolley Wash pad & Sound Wall	-	-	-	-	-	-	-	-
	Trolley Safety Equipment	112,500	84,630	303.66%	27,870	27,870	20,000	7,870	-
	Bus Shelter Project Total	112,500	84,630		27,870	27,870	20,000	7,870	-
Transportation Fund Totals									
		112,500	84,630	303.66%	27,870	27,870	20,000	7,870	-
Public Works Department									
031-1601-0801-402	Bus Shelter Project	-	-	-	-	-	-	-	-
	Matlilija/Aliso(FarmersMkt-No)	-	-	-	-	-	-	-	-
	Bus Shelter Project	-	-	-	-	-	-	-	-
Public Works Department									
	PW - Parks & Landscaping	-	-	-	-	-	-	-	-
031-1602-0801-303	Bus Shelter Project	65,000	65,000	100.00%	-	-	-	-	-
031-1602-0801-401	Plaza (S. of Matlilija)	-	-	-	-	-	-	-	-
	Matlilija/Aliso(FarmersMkt-So)	65,000	65,000	100.00%	-	-	-	-	-
	Bus Shelter Project	-	-	-	-	-	-	-	-
	Misc Park Projects	-	-	-	-	-	-	-	-

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	
PW - Parks & Landscaping									
031-1602-0802-101	SarzottiPKRstm TrashEnclosure	25,000	25,000	100.00%	-	-	5,000	(5,000)	-
031-1602-0802-102	Sarzotti Picnic Area Crpy & Pd	-	-	-	-	-	-	-	-
031-1602-0802-103	Sarzotti Outdoor Basketball Court	-	-	-	-	-	-	-	-
031-1602-0802-104	Sarzotti-Gymnastics Equip	-	-	-	-	-	-	-	-
031-1602-0802-105	Field #1 Light Poles	-	-	-	-	-	-	-	75,504
031-1602-0802-107	SarzottiPark Multi-Sports Court	492,083	119,583	32.10%	372,500	372,500	25,000	347,500	-
031-1602-0802-108	SarzottiPark Misc Project (Ball fields renovation...)	250,000	250,000	100.00%	-	-	-	-	-
031-1602-0802-110	Skate Park Repairs/Rec Fund	-	(10,000)	-100.00%	10,000	10,000	10,000	-	-
031-1602-0802-111	Libbey Park Bike Park	-	-	-	-	-	-	-	-
031-1602-0802-204	Boyd Center Roof	65,000	59,000	983.33%	6,000	6,000	6,000	-	-
031-1602-0802-209	Boyd Center -Misc	22,000	22,000	100.00%	-	-	630	(630)	-
031-1602-0802-301	Picnic Table & Trash Recycle	-	-	-	-	-	-	-	-
031-1602-0802-302	Libbey Park/Ftn Area Harzard	90,000	90,000	100.00%	-	-	9,000	(9,000)	-
031-1602-0802-321	Libbey Park Sewer Line Pump System	60,000	60,000	100.00%	-	-	-	-	-
031-1602-0802-310	Libbey Park/New Playground Eq	-	-	-	-	-	-	-	-
031-1602-0802-315	Libbey Park / Plygmd Shade	-	-	-	-	-	-	-	11,820
031-1602-0802-320	Libbey Park/Restrooms Remodel	225,000	225,000	100.00%	-	-	-	-	-
031-1602-0802-500	Daly Park (Sign/table/trash)	-	-	-	-	-	-	-	-
031-1602-0802-600	Middle Stewart Canyon Creek Restoration Project	150,000	(358,000)	-70.47%	508,000	508,000	450,000	58,000	320,446
031-1602-0802-610	Wildfire Prevention, Fuel Reduction	50,000	50,000	100.00%	-	-	102,500	(102,500)	-
	PW - Parks & Landscaping Total	1,429,083	532,583	59.41%	896,500	896,500	608,130	288,370	407,770
PW - Parks & Landscaping Totals									
		1,494,083	597,583	66.66%	896,500	896,500	608,130	288,370	407,770
PW - General Maintenance									
031-1603-0801-169	Bus Shelter Project	-	-	-	-	-	-	-	-
031-1603-0801-170	Signal St Leased Lot (Adjacent Electric Main Gate & Fencing	-	-	-	-	-	-	-	-
	Bus Shelter Project Total	-	-	-	-	-	-	-	-

City of Ojai Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
General Maintenance Projects									
031-1603-0196-000	Sewer Repair	50,000	50,000	100.00%	-	-	-	-	-
031-1603-0816-150	City Hall Roof Repair	-	(9,000)	-100.00%	9,000	9,000	-	9,000	7,500
031-1603-0816-152	PW Lower Yard Equip Roof	-	-	-	-	-	-	-	-
031-1603-0816	Paint/Hazardous waste storage	-	-	-	-	-	-	-	-
031-1603-0816-151	Equipment-Replace AC/HVAC City Buildings	91,000	91,000	100.00%	-	-	-	-	-
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	-	-	-	-	-	-	-	-
031-1603-0816-174	Trolley Washdown pad	-	-	-	-	-	-	-	6,704
031-1603-0816-178	City Council Chambers	-	-	-	-	-	-	-	-
031-1603-0816-179	City Hall Arbor Repair	44,000	44,000	100.00%	-	-	9,000	(9,000)	-
031-1603-0816-180	Tennis/Pball Sound Study	49,000	35,000	250.00%	14,000	14,000	5,350	8,650	20,246
031-1603-0816-300	Cemetery Master Plan	-	-	-	-	-	-	-	-
General Maintenance Projects Total		234,000	211,000	917.39%	23,000	23,000	14,350	8,650	34,450
PW - General Maintenance									
Parking Lot Repair									
031-1206-0801-100	Park N Ride - Paving /Striping	40,000	40,000	100.00%	-	-	-	-	-
031-1602-0801-103	Police Dept Parking Lot	9,000	9,000	100.00%	-	-	-	-	-
031-1602-0801-201	W. Libbey Lot (W of fountain)	-	-	-	-	-	-	-	-
031-1602-0801-205	Signal/Matillija (Rainbow Br)	35,000	35,000	100.00%	-	-	-	-	-
031-1602-0801-301	Plaza (S. of Matillija)	16,000	16,000	100.00%	-	-	-	-	-
031-1602-0801-303	Plaza Improvements	65,000	65,000	100.00%	-	-	-	-	-
031-1603-0816-155	Parking Lot Repair	9,000	-	0.00%	9,000	9,000	-	9,000	-
031-1603-0823-000	Parking Lot Repair	21,000	21,000	100.00%	-	-	-	-	-
Parking Lot Repair Total		195,000	186,000	2066.67%	9,000	9,000	-	9,000	-
PW - General Maintenance Totals		429,000	397,000	1240.63%	32,000	32,000	14,350	17,650	34,450

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
PW - Street Maintenance									
031-1604-0147-000	Street Tree Maintenance	35,000	35,000	100.00%	-	-	35,000	(35,000)	-
031-1604-0160-000	Street Tree Maintenance	50,000	50,000	100.00%	-	-	20,000	(20,000)	-
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	-	-	-	-	-	-	-	1,302
031-1064-0805-102	Bike Trail Signage (St Xings)	-	-	-	-	-	-	-	-
031-1604-0805-103	Bike Trail Slurry (Fox-Bryant)	-	-	-	-	-	-	-	-
031-1604-0805-105	PdXngRpFish/Nrdff/Cnd/Vntra	-	-	-	-	-	-	-	-
031-1604-0805-106	Whispering Oaks Xing	-	-	-	-	-	-	-	-
031-1604-0805-107	Maricopa HWY Ped Xings RRFBs	-	-	-	-	-	-	-	-
031-1604-0805-110	ADA Implementation Plan	62,900	62,900	100.00%	-	-	-	-	-
031-1604-0805-310	CmptStimplntPlan(w/bike/ped)	-	-	-	-	-	-	-	-
031-1604-0805-315	Portable Speed Radar Sign	20,000	(8,000)	-28.57%	28,000	28,000	20,000	8,000	4,687
031-1604-0805-316	Parking Signage	-	-	-	-	-	-	-	-
031-1604-0805-317	Sidewalk Infill	-	(35,000)	-100.00%	35,000	35,000	-	35,000	-
031-1604-0805-400	Grand Ave Bike Lane	50,000	40,000	400.00%	10,000	10,000	-	10,000	-
031-1604-0805-401	CurbExt&Light@EIPaseco@Ojai	-	-	-	-	-	-	-	-
031-1604-0805-402	Bike Trail Bridge@FoxCrynBrrnc	63,000	63,000	100.00%	-	-	-	-	191
031-1604-0805-403	Grand Ave Sidewalk Project	-	-	-	-	-	-	-	-
	Misc Special Project Total	280,900	207,900	284.79%	73,000	73,000	75,000	(2,000)	6,180
Drainage Project									
031-1604-0814-001	Drainage Study Update	65,000	65,000	100.00%	-	-	-	-	-
031-1604-0814-002	Topt Map w/ LIDAR	-	-	-	-	-	-	-	-
031-1604-0814-003	Large Drain Safety Improvement	80,000	50,000	166.67%	30,000	30,000	-	30,000	-
031-1604-0814-004	Re-Line Arcade 54" CMP	40,000	40,000	100.00%	-	-	-	-	-
031-1604-0814-005	Re-Line Signal St 30" CMP	-	-	-	-	-	-	-	-
031-1604-0814-006	Concrete Floor End of 54" ACMP	-	-	-	-	-	-	-	-
031-1604-0814-007	Video Inspection CMP/RCP Drain	8,000	8,000	100.00%	-	-	-	-	-
031-1604-0814-102	Drainage-Signal St CB @ TopaSt	-	-	-	-	-	-	-	-
031-1604-0814-104	Bryan St - CB at Ditch	-	-	-	-	-	-	-	-
031-1604-0814-105	PdXngE.EndArcade/CB toDrain	-	-	-	-	-	-	-	-
	Drainage Project Total	193,000	163,000	543.33%	30,000	30,000	-	30,000	-

City of Ojai Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information			Actual FY 20-21
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	
	STP / Street Overlay Project							
031-1604-0817-001	Martindale Ave Resurface	-	-	-	-	-	-	-
031-1604-0817-002	Goldenwest Resurface	-	-	-	-	-	-	-
031-1604-0817-003	Descanso Ave Resurface	-	-	-	-	-	-	-
031-1604-0817-004	Matlilja St (Foothill-Signal)	-	-	-	-	-	-	-
031-1604-0817-006	CalRecycle Rubber AC	-	-	-	-	-	-	-
031-1604-0817-008	Road Overlays	1,862,300	956,600	105.62%	905,700	40,380	865,320	-
031-1604-0817-802	Arterial St Overlay-constr	-	-	-	-	-	-	-
031-1604-0817-817	Residential street overlay	-	-	-	-	-	-	-
031-1604-0817-905	CMAQ - Ped Xings & Improvement	-	-	-	-	-	-	-
	STP/ Street Overlay Project Total	1,862,300	956,600	105.62%	905,700	40,380	865,320	-
	Residential St Overlay							
031-1604-0818-805	Signal CB @ Topa	-	-	-	-	-	-	-
	Totals							
	ATP Grant Projects							
031-1604-0821-000	ATP-Programming Consultant	-	(45,000)	-100.00%	45,000	-	45,000	122
031-1604-0821-001	ATP-Prelim Dsgn&Outr-nongrant	-	(712,150)	-100.00%	712,150	135,000	577,150	48,583
031-1604-0821-002	ATP - Prelim Dsgn & Outr-Grant	580,000	475,000	452.38%	105,000	40,000	65,000	69,150
031-1604-0821-003	ATP- Construction	3,565,100	3,565,100	100.00%	-	-	-	-
821	ATP Grant Projects Total	4,145,100	3,282,950	380.79%	862,150	175,000	687,150	117,855
	Arcade Plaza Drain							
031-1604-0833-200	Trash Excluders	30,000	-	0.00%	30,000	30,000	-	-
031-1604-0833-210	Trip / Hazard Removal	-	-	-	-	-	-	-
031-1604-0833-901	Foothill at Euc Grate Improv't	-	-	-	-	-	-	-
	Arcade Plaza Drain Total	30,000	-	0.00%	30,000	30,000	-	-
	Capital Projects							
031-1601-0805-100	Solar Panel - City Hall	225,000	45,000	25.00%	180,000	85,000	95,000	-
031-1604-0898-001	601 Pearl St/Purch/BryantSITMF	-	-	-	-	-	-	-
	Other Expenses	225,000	45,000	25.00%	180,000	85,000	95,000	-
	Totals							
031-1104-0119-000	Interest Expense	-	(900)	-100.00%	900	-	900	-
031-1110-0129-000	Bank charges	500	500	100.00%	-	900	(900)	242
	Other Expenses Total	500	(400)	-44.44%	900	900	-	242
	Transfers Out							
031-1104-0900-010	Transfer to Gen Fund 010	-	-	-	-	-	-	-
031-1604-0900-033	Transfer out to Fund 033	-	-	-	-	-	-	-
	Transfer Out Total	-	-	-	-	-	-	-

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	PW - Street Maintenance Totals	6,694,300	4,612,550	221.57%	2,081,750	2,081,750	378,780	1,702,970	124,276
	Capital Asset	-	-		-	-	-	-	-
031-1110-0899-100	Land Purchase	-	-		-	-	-	-	-
	Capital Asset Total	-	-		-	-	-	-	-
	Total Expenditures - Fund 31	9,195,153	6,077,033	194.89%	3,118,120	3,118,120	1,122,260	1,995,860	566,496
	Revenues over/ (Under) Expenditures	\$ 370,501	\$ 345,501	1382.00%	\$ 25,000	\$ 25,000	\$ (463,849)	\$ 4,480,568	\$ 662,911

Equipment Replacement Fund

Account Number	Description	Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	REVENUES								
	Transfer in From Other Funds								
033-9000-0900-010	Transfer from 010 (PEG)	5,000	(15,000)	-75.00%	20,000	20,000	-	20,000	-
033-9000-0900-031	Transfer from 031	-	-		-	-	-	-	-
	Transfer in From Other Funds Total	5,000	(15,000)	-75.00%	20,000	20,000	-	20,000	-
	Total Transfer in From Other Funds	5,000	(15,000)	-75.00%	20,000	20,000	-	20,000	-
	Transfer in From Other Funds								
	Transfer Out To Other Funds	60,000	60,000	100.00%	-	-	-	-	-
033-9001-0900-010	Vehicle Repl Transfer Fnd 10	160,000	35,000	28.00%	125,000	125,000	-	125,000	-
033-9001-0900-012	Vehicle Repl Transfer Fnd 12	440,000	437,360	16566.67%	2,640	2,640	1,980	660	2,660
033-9001-0900-023	Vehicle Repl Transfer Fnd 23	660,000	532,360	417.08%	127,640	127,640	1,980	125,660	2,660
	Transfer Out To Other Funds Total	660,000	532,360	417.08%	127,640	127,640	1,980	125,660	2,660
	Total Transfer in From Other Funds-Veh	660,000	532,360	417.08%	127,640	127,640	1,980	125,660	2,660
	Equip & IT Reserve Transfr								
	Transfer from Fund 010 (tech Fund)	126,000	48,800	63.21%	77,200	77,200	723	76,477	20,010
033-9002-0900-011	Transfer from 011 (tech Fund)	-	-		-	-	-	-	-
033-9002-0900-012	Transfer from 012	180,880	180,880	100.00%	-	-	-	-	-
033-9002-0900-023	Transfer from 023 (tech Fund)	4,620	4,620	100.00%	-	-	-	-	-
	Transfer from Other Funds Total	311,500	234,300	303.50%	77,200	77,200	723	76,477	20,010
	Total Equip & IT Reserve Transfr	311,500	234,300	303.50%	77,200	77,200	723	76,477	20,010
	Use of Money / Property								
	Interest Income	2,700	200	8.00%	2,500	2,500	845	1,655	2,537
033-9304-1033-000	Proceeds from Sale of Assets	-	-		-	-	-	-	-
033-9307-1044-000	Budgeted Use of Fund Balance	112,550	112,550	100.00%	-	-	-	-	-
033-9307-1044-999	Total Use of Money/Property Total	115,250	112,750	4510.00%	2,500	2,500	845	1,655	2,537

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Totals Use of Money / Property	115,250	112,750	45	2,500	2,500	845	1,655	2,537
	Revenue From Other Agencies								
	State Grants	-	(440,000)	-100.00%	440,000	440,000	-	440,000	-
033-9305-1012-100	Misc Grant Revenues	-	(440,000)	-100.00%	440,000	440,000	-	440,000	-
	State Grants Total								
	Revenue From Other Agencies		(440,000)	-100.00%	440,000	440,000	-	440,000	-
	Total Revenues - Fund 33	1,091,750	424,410	63.60%	667,340	667,340	3,548	663,792	25,206
	EXPENDITURES								
	City Council Department								
	Equipment	800	800	100.00%	-	-	780	(780)	757
033-1110-0129-000	Bank charges	-	-		-	-	-	-	-
033-1101-0899-200	Tools & Equipment DNU	800	800	100.00%	-	-	780	(780)	757
	Equipment Total								
	City Council Department Totals	800	800	100.00%	-	-	780	(780)	757
	City Manager Department								
	Equipment Replacement Fund								
1102	City Manager Department	1,800	900	100.00%	900	900	2,201	(1,301)	-
0899	Equipment	1,800	900	100.00%	900	900	2,201	(1,301)	-
033-1102-0899-201	Equipment								
	City Manager Department	1,800	900	100.00%	900	900	2,201	(1,301)	-
	Finance Department								
	Equipment	50,000	50,000	100.00%	-	-	-	-	-
033-1104-0899-200	Software implementation	2,000	1,000	100.00%	1,000	1,000	1,093	(93)	-
033-1104-0899-201	Equipment	-	-		-	-	-	-	-
033-1104-0899-300	Finance Dept Vehicle	52,000	51,000	5100.00%	1,000	1,000	1,093	(93)	-
	Equipment								
	Finance Department	52,000	51,000	5100.00%	1,000	1,000	1,093	(93)	-
	City Clerk/Records Manager								
1107	Software	47,850	47,850	100.00%	-	-	-	-	-
033-1107-0899-200	Equipment	6,900	6,900	100.00%	-	-	-	-	-
033-1107-0899-201	City Clerk/Records Manager	54,750	54,750	100.00%	-	-	-	-	-

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
Nondepartmental Department									
	Equipment								
033-1110-0899-200	Equipment City Wide Software	4,500	(92,700)	-95.37%	97,200	97,200	-	97,200	2,765
033-1110-0899-201	Equipment	5,750	4,550	379.17%	1,200	1,200	21,631	(20,431)	2,864
033-1110-0147-301	IT Security Assessments/Audits	32,800	14,600	80.22%	18,200	18,200	-	18,200	12,170
	Equipment	43,050	(73,550)	-63.08%	116,600	116,600	21,631	94,969	17,799
	Nondepartmental Department	43,050	(73,550)	-63.08%	116,600	116,600	21,631	94,969	17,799
Planning Department									
	Equipment								
033-1401-0899-200	Software implementation	24,900	24,900	100.00%	-	-	-	-	-
033-1401-0899-201	Equipment	900	-	0.00%	900	900	-	900	-
	Equipment Total	25,800	24,900	2766.67%	900	900	-	900	-
	Planning Department Totals	25,800	24,900	2766.67%	900	900	-	900	-
Recreation Programs									
	Equipment								
033-1503-0899-201	Equipment - Recreation programs	2,700	2,700	100.00%	-	-	-	-	-
033-1503-0899-300	Rec Dept Van	-	-	-	-	-	-	-	-
	Equipment	2,700	2,700	100.00%	-	-	-	-	-
	Recreation Programs	2,700	2,700	100.00%	-	-	-	-	-
Public Works									
	Equipment								
033-1601-0899-100	Vehicle purchases	627,000	52,000	9.04%	575,000	575,000	-	575,000	-
033-1601-0899-110	Generators & AC	52,600	52,600	100.00%	-	-	-	-	-
033-1601-0899-121	Electric Vehicle Charging Stat	40,000	40,000	100.00%	-	-	3,084	(3,084)	1,032
033-1601-0899-201	Equipment	2,700	2,700	100.00%	-	-	-	-	-
033-1601-0899-210	Landscapint & Yard Equip (Electric Tools)	10,000	10,000	100.00%	-	-	-	-	8,087
033-1601-0899-300	Public Works vehicles	-	-	-	-	-	-	-	-
	Totals	732,300	157,300	27.36%	575,000	575,000	3,084	571,916	9,119
Streets Equipment									
033-1604-0899-200	Streets Equipment	1,600	1,600	100.00%	-	-	-	-	-
	Street Maintenance Equipment	1,600	1,600	100.00%	-	-	-	-	-

**City of Ojai
Proposed Budget Budget Detail Worksheet**

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Public Works Totals	733,900	158,900	27.63%	575,000	575,000	3,084	571,916	9,119
	PW - IT								
	Equipment								
033-1801-0899-300	IT Vehicle	-	-		-	-	-	-	-
033-1801-0899-301	IT Servers & Hardware	18,000	18,000	100.00%	-	-	5,453	(5,453)	3,619
033-1801-0899-302	IT PW Computers	-	-		-	-	2,373	(2,373)	-
033-1801-0899-303	IT Network & Server Room	100,530	85,530	570.20%	15,000	15,000	-	15,000	-
	Equipment Total	118,530	103,530	690.20%	15,000	15,000	7,825	7,175	3,619
	PW - IT Totals	118,530	103,530	690.20%	15,000	15,000	7,825	7,175	3,619
	Computer Supplies R&M								
033-1801-0144-000	City-Wide Software R&M/Update	9,900	9,900	100.00%	-	-	1,055	(1,055)	-
	Computer Supplies R&M Total	9,900	9,900		-	-	1,055	(1,055)	-
	Total Expenditures - Fund 33	1,043,230	333,830	47.06%	709,400	709,400	37,670	671,730	31,294
	Revenues over/ (Under) Expenditures	\$ 48,520	90,580	-215.36%	\$ (42,060)	\$ (42,060)	\$ (34,122)	\$ 1,335,523	\$ (6,087)

Street Lighting Fund

	Revenues								
	Use of Money / Property								
	Interest Income								
050-9304-1033-000	Interest Income	1,000	1,000	100.00%	-	-	318	(318)	963
050-9307-1044-999	Budgeted Use of Funds	-	-		-	-	-	-	-
	Use of Money / Property Total	1,000	1,000	100.00%	-	-	318	(318)	963
	Total Use of Money / Property	1,000	1,000	100.00%	-	-	318	(318)	963
	Other Revenues								
	Misc Refunds & Receipts								
050-9307-1044-999	Budgeted Use of Fund Balance	-	-		-	-	-	-	-
	Totals	-	-		-	-	-	-	-

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Transfer-in from Other Funds								
050-9307-1045-010	Transfer-in/GF Assessment(10)	7,810	6,410	457.86%	1,400	1,400	6,830	(5,430)	7,810
050-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	-	(5,430)	-100.00%	5,430	5,430	-	5,430	-
	Transfer In From Other Funds Total	7,810	980	14.35%	6,830	6,830	6,830	-	7,810
	Total Other Revenues	7,810	980	14.35%	6,830	6,830	6,830	-	7,810
	Special Assessment								
1077	Street Lighting Assessment								
050-9308-1077-000	Street Lighting Assessment	47,300	(300)	-0.63%	47,600	47,600	41,031	6,569	47,713
050-9308-1077-107	Admin Cost / Ventura County	1,200	100	9.09%	1,100	1,100	(201)	1,301	(1,151)
050-9308-1077-201	Street Lighting - Interest App	100	-	0.00%	100	100	-	100	20
050-9308-1077-411	Overlay District (3) Assessment	45,300	(400)	-0.88%	45,700	45,700	39,507	6,193	45,830
	Street Lighting Assessment Total	93,900	(600)	-0.63%	94,500	94,500	80,337	14,163	92,413
	Total Special Assessment	93,900	(600)	-0.63%	94,500	94,500	80,337	14,163	92,413
	Total Revenues - Fund 50	102,710	1,380	1.36%	101,330	101,330	87,485	13,845	101,186
	EXPENDITURES								
	PW - General Maintenance								
050-1603-0162-000	Street Lighting Electricity	-	-		-	-	-	-	-
	Street Lighting Electricity Total	-	-		-	-	-	-	-
	PW - General Maintenance Totals	-	-		-	-	-	-	-
	PW - Street Maintenance								
050-1604-0011-000	Salaries - Regular	6,250	6,250	100.00%	-	-	-	-	-
	Salaries - Regular	6,250	6,250	100.00%	-	-	-	-	-
	Salaries - Regular Total	6,250	6,250	100.00%	-	-	-	-	-

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Fringe Benefits								
050-1604-0021-001	Pers/retirement	475	475	100.00%	-	-	-	-	-
050-1604-0021-002	Social Security	388	388	100.00%	-	-	-	-	-
050-1604-0021-003	Icma	142	142	100.00%	-	-	-	-	-
050-1604-0021-004	Unemployment	11	11	100.00%	-	-	-	-	-
050-1604-0021-005	Workers Comp Insurance	240	240	100.00%	-	235	(235)	-	-
050-1604-0021-006	Health Insurance	978	978	100.00%	-	-	-	-	-
050-1604-0021-007	Life Insurance	6	6	100.00%	-	-	-	-	-
050-1604-0021-008	Disability Insurance	40	40	100.00%	-	-	-	-	-
050-1604-0021-009	Dental Insurance	46	46	100.00%	-	-	-	-	-
050-1604-0021-011	Vision Insurance	8	8	100.00%	-	-	-	-	-
050-1604-0021-012	Medicare	91	91	100.00%	-	-	-	-	-
050-1604-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
	Fringe Benefits Total	2,425	2,425	100.00%	-	235	(235)	-	-
	Interest Expense								
050-1604-0119-000	Interest Expense	-	-	-	-	-	-	-	-
050-1110-0129-000	Bank charges	300	300	100.00%	-	300	(300)	285	285
	Interest Expense Total	300	300	100.00%	-	300	(300)	-	-
	Contractual Services								
050-1604-0147-000	Contractual Services	-	-	-	-	-	-	-	-
	Contractual Services Total	-	-	-	-	-	-	-	-
	Street Lighting Electricity								
050-1604-0162-000	Street Lighting Electricity	78,000	14,000	21.88%	64,000	78,650	(14,650)	73,543	73,543
	Street Lighting Electricity Total	78,000	14,000	21.88%	64,000	78,650	(14,650)	73,543	73,543
	Indirect OH Costs Allocation								
050-1604-0300-999	Indirect OH Costs Allocation	19,810	3,410	20.79%	16,400	12,300	4,100	11,100	11,100
	Indirect OH Costs Allocation Total	19,810	3,410	20.79%	16,400	12,300	4,100	11,100	11,100
	PW - Street Maintenance Totals	106,785	26,385	32.82%	80,400	91,485	(11,085)	84,928	84,928
	Total Expenditures - Fund 50	106,785	26,385	32.82%	80,400	91,485	(11,085)	84,928	84,928
	Revenues over/ (Under) Expenditures	\$ (4,075)	\$ (25,005)	-119.47%	\$ 20,930	\$ (4,000)	\$ 24,930	\$ 16,258	\$ 16,258

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
REVENUES									
Use of Money / Property									
	Interest Income		(200)	-40.00%	500	500	300	200	293
051-9304-1033-000	Interest Income	300	(200)	-40.00%	500	500	300	200	293
	Interest Income Total	300	(200)	-40.00%	500	500	300	200	293
Total Use of Money / Property									
Misc Revenues & Reimbursements									
	Misc Revenues & Reimbursements		750	14.29%	5,250	5,250	5,250	-	6,000
051-9307-1045-010	Transfer-in/Gen Fund (10)	6,000	750	14.29%	5,250	5,250	5,250	-	6,000
051-9307-1044-999	Budgeted use of Fund Balance	-	-		-	-	-	-	-
	Misc Reve & Reimb Total	6,000	750	14.29%	5,250	5,250	5,250	-	6,000
Total Misc Revenues & Reimbursements									
		6,000	750	14.29%	5,250	5,250	5,250	-	6,000
Special Assessment									
	Library Special Tax	115,400	400	0.35%	115,000	115,000	114,980	20	114,892
051-9308-1075-000	Library Special Tax	900	1,800	-200.00%	(900)	(900)	(250)	(650)	(896)
051-9308-1075-107	Admin Cost / Ventura County	40	-	0.00%	40	40	-	40	25
051-9308-1075-201	Library Tax - Interest Appt	116,340	2,200	1.93%	114,140	114,140	114,730	(590)	114,021
	Library Special Tax Total	116,340	2,200	1.93%	114,140	114,140	114,730	(590)	114,021
Total Special Assessment									
		122,640	2,750	2.29%	119,890	119,890	120,280	(390)	120,314
Total Revenues - Fund 51									
		122,640	2,750	2.29%	119,890	119,890	120,280	(390)	120,314
EXPENDITURES									
Library Special Tax Fund									
	Library Services	100	100	100.00%	-	-	90	(90)	86
051-1110-0129-000	Bank charges	106,000	-	0.00%	106,000	106,000	106,000	-	106,000
051-1203-0210-000	Library Services	16,520	12,620	323.59%	3,900	3,900	3,900	-	-
051-1203-0300-999	Indirect OH Costs Allocation	122,620	12,720	11.57%	109,900	109,900	109,990	(90)	106,086
	Library Services Total	122,620	12,720	11.57%	109,900	109,900	109,990	(90)	106,086
Total Expenditures - Fund 51									
		122,620	12,720	11.57%	109,900	109,900	109,990	(90)	106,086
Revenues over/ (Under) Expenditures									
		\$ 20	\$ (9,970)	-99.80%	\$ 9,990	\$ 9,990	\$ 10,290	\$ (300)	\$ 14,228

City of Ojai
Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information			
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22

Plaza Maintenance Fund

REVENUES									
Use of Money / Property									
	Interest Income								
	Farmer's Market Rental								
052-9304-1033-000		200	200	100.00%	-	169	(169)	150	
052-9304-1033-101		3,600	1,000	38.46%	2,600	3,788	(1,188)	2,600	
	Interest Income Total	3,800	1,200	46.15%	2,600	3,956	(1,356)	2,750	
	Total Use of Money / Property	3,800	1,200	46.15%	2,600	3,956	(1,356)	2,750	
Other Revenues									
	Transfer-in from Other Funds								
052-9307-1044-000		10,700	10,700	100.00%	-	-	-	10,175	
052-9307-1045-010		53,000	23,620	80.39%	29,380	23,190	6,190	35,000	
052-9307-1045-011		17,000	-	0.00%	17,000	11,595	5,405	18,000	
	Transfer in From Other Funds Total	80,700	34,320	74.00%	46,380	34,785	11,595	63,175	
	Total Other Revenues	80,700	34,320	74.00%	46,380	34,785	11,595	63,175	
Special Assessment									
	Plaza Maintenance Assessment								
052-9308-1078-000		146,000	1,600	1.11%	144,400	114,673	29,727	153,471	
052-9308-1078-107		(400)	(30)	8.11%	(370)	(287)	(83)	(393)	
052-9308-1078-201		100	-	0.00%	100	-	100	36	
	Plaza Maintenance Assessment Total	145,700	1,570	1.09%	144,130	114,386	29,744	153,113	
	Total Special Assessment	145,700	1,570	1.09%	144,130	114,386	29,744	153,113	
	Total Revenues - Fund 52	230,200	37,090	19.21%	193,110	153,127	39,983	219,038	
EXPENDITURES									
Plaza Maintenance									
	Salaries - Regular								
052-1606-0011-000		36,500	290	0.80%	36,210	39,159	(2,949)	48,574	
	Salaries - Regular	36,500	290	0.80%	36,210	39,159	(2,949)	48,574	
	Salaries - Regular Total	36,500	290	0.80%	36,210	39,159	(2,949)	48,574	

City of Ojai

Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Fringe Benefits								
052-1606-0021-001	Pers/retirement	475	(4,575)	-90.59%	5,050	5,050	4,740	310	6,728
052-1606-0021-002	Social Security	388	(1,682)	-81.26%	2,070	2,070	2,276	(206)	2,721
052-1606-0021-003	lcma	142	(168)	-54.19%	310	310	305	5	261
052-1606-0021-004	Unemployment	11	(79)	-87.78%	90	90	143	(53)	121
052-1606-0021-005	Workers Comp Insurance	240	(360)	-60.00%	600	600	235	365	918
052-1606-0021-006	Health Insurance	978	(7,042)	-87.81%	8,020	8,020	9,029	(1,009)	11,036
052-1606-0021-007	Life Insurance	6	(54)	-90.00%	60	60	61	(1)	83
052-1606-0021-008	Disability Insurance	40	40	100.00%	-	-	-	-	-
052-1606-0021-009	Dental Insurance	46	(364)	-88.78%	410	410	356	54	483
052-1606-0021-011	Vision Insurance	8	(52)	-86.67%	60	60	60	0	81
052-1606-0021-012	Medicare	91	(419)	-82.16%	510	510	532	(22)	666
052-1606-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
	Fringe Benefits Total	2,425	(14,755)	-85.88%	17,180	17,180	17,737	(557)	23,097
	Interest Expense								
052-1606-0119-000	Interest Expense	-	(940)	-100.00%	940	940	-	940	-
052-1110-0129-000	Bank charges	50	50	100.00%	-	-	40	(40)	40
	Interest Expense Total	50	(890)	-94.68%	940	940	40	900	40
	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	9,100	1,100	13.75%	8,000	8,000	3,909	4,091	14,116
	Other Material & Supplies Total	9,100	1,100	13.75%	8,000	8,000	3,909	4,091	14,116
	Contract Services								
052-1606-0147-000	Contr Srv/Professional Srv	7,300	(32,700)	-81.75%	40,000	40,000	551	39,449	100
052-1606-0147-150	Contract Services/ Janitorial	9,700	(2,300)	-19.17%	12,000	12,000	8,998	3,002	9,883
052-1606-0147-200	Contract Services	6,800	(1,200)	-15.00%	8,000	8,000	5,164	2,836	4,022
052-1606-0147-315	Contract Services / Restroom	300	300	100.00%	-	-	-	-	-
	Contract Services Total	24,100	(35,900)	-59.83%	60,000	60,000	14,714	45,286	14,005
	Electricity								
052-1606-0191-000	Electricity	6,800	1,800	36.00%	5,000	5,000	17,479	(12,479)	6,464
	Electricity Total	6,800	1,800	36.00%	5,000	5,000	17,479	(12,479)	6,464
	Water								
052-1606-0193-000	Water	6,500	500	8.33%	6,000	6,000	7,849	(1,849)	6,201
	Water Total	6,500	500	8.33%	6,000	6,000	7,849	(1,849)	6,201

**City of Ojai
Proposed Budget Budget Detail Worksheet**

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
052-1606-0196-000	Sewer Service	1,400	(50)	-3.45%	1,450	1,450	1,458	(8)	1,431
	Sewer Service Total	1,400	(50)	-3.45%	1,450	1,450	1,458	(8)	1,431
052-1606-0197-000	Refuse Pickup	-	-	-	-	-	-	-	-
	Refuse Pickup.Plaza District	-	-	-	-	-	-	-	-
	Refuse Pickup Total	-	-	-	-	-	-	-	-
052-1606-0300-999	Indirect OH Costs Allocation	30,440	4,860	19.00%	25,580	25,580	19,185	6,395	16,580
	Indirect OH Costs Allocation	30,440	4,860	19.00%	25,580	25,580	19,185	6,395	16,580
	Indirect OH costs Allocation Total								
052-1606-0900-031	Transfer Out To Other Funds	64,000	55,000	611.11%	9,000	9,000	-	9,000	-
	TransferOut-Capital Proj Fd31	64,000	55,000	611.11%	9,000	9,000	-	9,000	-
	Transfer Out to Other Funds Total								
	Plaza Maintenance Totals	181,315	11,955	7.06%	169,360	169,360	121,531	47,829	130,507
	Total Expenditures - Fund 52	181,315	11,955	7.06%	169,360	169,360	121,531	47,829	130,507
	Revenues over/ (Under) Expenditures	\$ 48,885	\$ 25,135	105.83%	\$ 23,750	\$ 23,750	\$ 31,596	\$ 87,812	\$ 88,531

Cemetery Fund

REVENUES									
Use of Money / Property									
Interest Income	1,200	(1,800)	-60.00%	3,000	3,000	361	2,639	1,165	
Interest Income	1,200	(1,800)	-60.00%	3,000	3,000	361	2,639	1,165	
	Interest Income Total								
	Total Use of Money / Property	1,200	(1,800)	-60.00%	3,000	3,000	361	2,639	1,165
Charges For Current Services									
Cemetery Plot Sales									
Cemetery Plot & Urn Sales	-	(780)	-100.00%	780	780	-	780	-	-
Cemetery Endowment Fund Rcpt	600	(190)	-24.05%	790	790	150	640	150	150
Cemetery Interment	6,078	2,908	91.74%	3,170	3,170	3,197	(27)	4,186	
Cemetery Interment	848	848	100.00%	-	-	1,148	(1,148)	150	
Cemetery Marker Setting	876	(524)	-37.43%	1,400	1,400	935	466	1,474	
	Cemetery Plot Sales Total	8,402	2,262	36.84%	6,140	6,140	5,429	712	5,960
	Total Charges For Current Services	8,402	2,262	36.84%	6,140	6,140	5,429	712	5,960

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
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	9,602	462	5.05%	9,140	5,790	3,350	7,125	
EXPENDITURES									
070-1603-0011-000	Salaries - Regular	8,560	920	12.04%	7,640	20,524	(12,884)	7,591	
070-1603-0011-001	Salaries - Regular	-	-	-	-	-	-	(313)	
070-1603-0015-000	Salaries - Reg/comp Absence	200	200	100.00%	-	145	(145)	(29)	
	Salaries - Overtime	8,760	1,120	14.66%	7,640	20,669	(13,029)	7,249	
	Salaries - Regular Total								
	Fringe Benefits								
070-1603-0021-001	Pers/retirement	1,100	(580)	-34.52%	1,680	2,067	(387)	1,351	
070-1603-0021-002	Social Security	550	110	25.00%	440	1,261	(821)	442	
070-1603-0021-003	Icma	210	130	162.50%	80	233	(153)	69	
070-1603-0021-004	Unemployment	20	10	100.00%	10	23	(13)	8	
070-1603-0021-005	Workers Comp Insurance	400	(100)	-20.00%	500	380	120	758	
070-1603-0021-006	Health Insurance	1,300	(220)	-14.47%	1,520	2,753	(1,233)	1,640	
070-1603-0021-007	Life Insurance	10	-	0.00%	10	34	(24)	13	
070-1603-0021-008	Disability Insurance	60	60	100.00%	-	-	-	-	
070-1603-0021-009	Dental Insurance	70	(10)	-12.50%	80	120	(40)	71	
070-1603-0021-011	Vision Insurance	10	-	0.00%	10	20	(10)	12	
070-1603-0021-012	Medicare	120	10	9.09%	110	295	(185)	108	
	Fringe Benefits Total	3,850	(590)	-13.29%	4,440	7,186	(2,746)	4,471	
070-1603-0021-106	Health Insr/Ret Emp/TR OPEB	-	(7,000)	-100.00%	7,000	-	7,000	(224)	
	Other Total	-	(7,000)	-	7,000	-	7,000	(224)	
	Contract Services								
070-1603-0145-100	Miscellaneous Expenditures	400	200	100.00%	200	-	200	-	
070-1603-0147-000	Clean-up Tree Maint/Watering	15,000	14,480	2784.62%	520	3,105	(2,585)	-	
070-1603-0147-303	Contractual Services - Other	1,200	(1,390)	-53.67%	2,590	-	2,590	-	
	Contract Services Total	16,600	13,290	401.51%	3,310	3,105	205	-	

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
070-1603-0163-000	Cemetery Maintenance	7,500	7,200	2400.00%	300	300	575	(275)	135
	Cemetery Maintenance Total	7,500	7,200	2400.00%	300	300	575	(275)	135
070-1603-0170-010	Burial Vault	1,750	1,450	483.33%	300	300	1,313	(1,013)	-
070-1603-0170-020	Casket Burial Vault	400	100	33.33%	300	300	-	300	-
	Urn Burial Vault	2,150	1,550	258.33%	600	600	1,313	(713)	-
070-1603-0193-000	Water	600	120	25.00%	480	480	1,435	(955)	574
	Water Total	600	120	25.00%	480	480	1,435	(955)	574
070-1603-0300-999	Indirect OH Costs Allocation	3,630	(1,280)	-26.07%	4,910	4,910	3,683	1,227	2,770
	Indirect OH Costs Allocation Total	3,630	(1,280)	-26.07%	4,910	4,910	3,683	1,227	2,770
070-1603-0129-000	Other Expenditures	350	350	100.00%	-	-	350	(350)	349
	Bank charges	350	350	100.00%	-	-	350	(350)	349
070-1603-0350-003	Depreciation Expenditures	300	40	15.38%	260	260	-	260	246
	Land Improvement Depr Exp	300	40	15.38%	260	260	-	260	246
	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	43,740	14,800	51.14%	28,940	28,940	38,315	(9,375)	15,569
	Total Expenses - Fund 70	43,740	14,800	51.14%	28,940	28,940	38,315	(25,150)	15,569
	Revenues over/ (Under) Expenses	\$ (34,138)	\$ (14,338)	72.41%	\$ (19,800)	\$ (19,800)	\$ (32,525)	\$ (21,799)	\$ (8,444)

City of Ojai
Proposed Budget Budget Detail Worksheet

Account Number	Description	Budget Budget		Current & Prior Year Information					
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
REVENUES									
RDA Tax Increments									
	Property Tax								
190-9701-1010-101	RDA Property Tax Trust Fund	29,199	(364,401)	-92.58%	393,600	393,600	28,630	364,970	345,749
	Property Tax Total	29,199	(364,401)	-92.58%	393,600	393,600	28,630	364,970	345,749
	Total RDA Tax Increments	29,199	(364,401)	-92.58%	393,600	393,600	28,630	364,970	345,749
RDA Use of Money / Property									
	Interest Income								
190-9704-1033-000	Interest Income	700	200	40.00%	500	500	650	(150)	672
	Interest Income Total	700	200	40.00%	500	500	650	(150)	672
	Total RDA Use of Money / Property	700	200	40.00%	500	500	650	(150)	672
	Total Revenues - Fund 190	29,899	(364,201)	-92.41%	394,100	394,100	29,280	364,820	346,421
EXPENDITURES									
	RDA Successor Agency/RtrmttFnd								
	RDA Capital Project Fund								
	Salaries - Regular								
190-1901-0011-000	Salaries - Regular	-	-		-	-	-	-	-
	Salaries - Regular Total	-	-		-	-	-	-	-
	Salaries - Special								
190-1901-0013-000	Salaries - Special	-	-		-	-	-	-	-
	Totals	-	-		-	-	-	-	-

**City of Ojai
Proposed Budget Budget Detail Worksheet**

Account Number	Description	Budget Budget			Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget	% change From PY Budget	Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
	Fringe Benefits								
190-1901-0021-016	PERS Unfunded Liability	-	-	-	-	-	-	-	-
190-1901-0021-200	PR Alloc. To/From Other Fund.	-	-	-	-	-	-	-	-
	Fringe Benefits Total								
	Interest Expense								
190-1110-0129-000	Bank charges	8,000	8,000	100.00%	-	-	200	(200)	169
190-1901-0119-000	Lease Expense	-	(8,190)	-100.00%	8,190	8,190	-	8,190	7,731
	Interest Expense Total	8,000	(190)	-2.32%	8,190	8,190	200	7,990	7,900
	Lease Expense								
190-1901-0134-000	Lease Expense	29,199	569	1.99%	28,630	28,630	28,630	-	28,099
	Lease Expense Total	29,199	569	1.99%	28,630	28,630	28,630	-	28,099
	Loan Payment To City Of Ojai								
190-1901-0135-000	Loan Payment To City Of Ojai	-	(284,280)	-100.00%	284,280	284,280	-	284,280	-
190-1901-0135-132	Loan Payment To Housing Fund	-	(73,000)	-100.00%	73,000	73,000	-	73,000	-
	Totals	-	(357,280)	-100.00%	357,280	357,280	-	357,280	-
	RDA Capital Project Fund Totals	37,199	(356,901)	-90.56%	394,100	394,100	28,830	365,270	35,999
	Total Expenditures - Fund 190	37,199	(356,901)	-90.56%	394,100	394,100	28,830	365,270	35,999
	Revenues over/ (Under) Expenditures	\$ (7,300)	\$ (7,300)	(0)	\$ -	\$ -	\$ 450	\$ (450)	\$ 310,422

City of Ojai
Proposed Budget Detail Worksheet

Account Number	Description	Budget Budget		% change From PY Budget	Current & Prior Year Information				
		Proposed Budget FY 22-23	\$ Change From PY Budget		Adopted Budget FY 21-22	Final Budget FY 21-22	Projected Actual FY 21-22	Projected Variance FY 21-22	Actual FY 20-21
REVENUES									
RDA Use of Money / Property									
	Interest Income								
192-9704-1033-000	Interest Income	3,400	(1,600)	-32.00%	5,000	5,000	1,023	3,977	3,243
	Interest Income Total	3,400	(1,600)	-32.00%	5,000	5,000	1,023	3,977	3,243
Total RDA Use of Money / Property									
		3,400	(1,600)	-32.00%	5,000	5,000	1,023	3,977	3,243
RDA Misc Receipts & Refunds									
	Low & Mod Housing (20%)								
192-9707-1028-000	Low & Mod Housing (20%)	-	-		-	-	-	-	-
	Low & Mod Housing (20%) Total	-	-		-	-	-	-	-
	Misc Refunds & Receipts								
192-9707-1044-000	Misc Refunds & Receipts	-	-		-	-	-	-	-
192-9307-1044-999	Budgeted Use of Fund Balance	-	(5,780)	-100.00%	5,780	5,780	-	5,780	-
	Misc Refunds & Receipts Total	-	(5,780)	-100.00%	5,780	5,780	-	5,780	-
	Total RDA Misc Receipts & Refunds	-	(5,780)	-100.00%	5,780	5,780	-	5,780	-
	Total Revenues - Fund 191	3,400	(7,380)	-68.46%	10,780	10,780	1,023	9,757	3,243
EXPENDITURES									
RDA - Housing Rehab Project									
	Bank charges	1,000	1,000	100.00%	-	-	990	(990)	969
192-1110-0129-000	Salaries - Regular	600	(400)	-40.00%	1,000	1,000	-	1,000	545
192-1903-0011-000	Contractual Services	-	(5,000)	-100.00%	5,000	5,000	-	5,000	-
192-1903-0147-001	Contractual Srv - Legal	-	-		-	-	-	-	-
192-1903-0131-000	Legal Advertising Expense	-	-		-	-	-	-	-
192-1903-0196-000	Sewer srv charge (408 N Montg)	2,300	150	6.98%	2,150	2,150	2,187	(37)	2,147
192-1903-0300-999	Indirect OH Costs Allocation	61,090	58,460	2222.81%	2,630	2,630	1,973	657	22,470
192-1903-0897-930	Sewer srv charge (408 N Montg)	-	-		-	-	-	-	-
192-1903-0897-941	Hsg Project Development Assist	-	-		-	-	-	-	-
	Indirect OH Costs Allocation Total	64,990	54,210	502.88%	10,780	10,780	5,150	5,630	26,131
	RDA - Low Mod Housing Fund Totals	64,990	54,210	502.88%	10,780	10,780	5,150	5,630	26,131
44657	Total Expenditures - Fund 191	64,990	54,210	502.88%	10,780	10,780	5,150	5,630	26,131
	Revenues over/ (Under) Expenditures	\$ (61,590)	\$ (61,590)	100.00%	\$ -	\$ -	\$ (4,127)	\$ 4,127	\$ (22,889)

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 22-23 budget does include Transient Occupancy Tax (TOT) revenue transferred from the General Fund at 10% of TOT revenues.

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 budgeted proposes over \$3 million in capital projects, however, due to new COVID strains and uncertainty, City staff held off on major projects until recently when TOT revenues began to come in regularly. In FY 22-23, City proposes a \$10.1 million budget to catch-up on deferred maintainance.

City of Ojai
CIP Summary Schedule
Fiscal Years 2021-26
By CIP Type

	Projected 21-22	Projected 22-23	Projected 23-24	Projected 24-25	Projected 25-26
CAPITAL PROJECTS					
Starting Balance	\$ 512,430	\$ 460,970	\$ 953,270	\$ 902,270	\$ 1,304,270
Revenues:					
Transfer from Measure C	430,270	3,113,916	2,256,904	2,093,000	1,852,479
Transient Occupancy Tax from General Fund	-	492,300	450,000	450,000	450,000
Transfers from Other Funds	67,000	1,753,700	570,000	2,875,000	2,875,000
Interest	1,400	1,200	1,200	1,200	1,200
Grants	600,130	3,775,038	174,467	22,000	-
Donations	-	429,500	100,000	-	-
Total Revenues	1,098,800	9,565,653	3,552,570	5,441,200	5,178,680
Total Available	1,611,230	10,026,623	4,505,840	6,343,470	6,482,950
CIP Expenditures					
Road Overlays & Reconstruction	(40,380)	(1,862,300)	(1,530,000)	(1,530,000)	(1,530,000)
Climate Mitigation	(551,000)	(495,270)	(71,000)	(211,000)	(4,000)
Fire Mitigation	(122,500)	(100,000)	(100,000)	(100,000)	(100,000)
Parks	(55,630)	(1,229,083)	(597,000)	(237,000)	(15,000)
Complete Streets & infrastructures	(230,000)	(4,466,000)	(170,000)	(2,570,000)	(2,570,000)
Parking Lots	-	(141,000)	(132,000)	(96,000)	(143,000)
Facilities	(99,350)	(443,000)	(654,000)	(45,000)	(45,000)
Drainage	(30,000)	(223,000)	(253,000)	(153,000)	(153,000)
Transfer out to other funds	-	-	-	-	-
Transit	(20,000)	(112,500)	(95,370)	(96,000)	(96,000)
Total CIP Expenditures	(1,148,860)	(9,072,153)	(3,602,370)	(5,038,000)	(4,656,000)
Interest Expense	(1,400)	(1,200)	(1,200)	(1,200)	(1,200)
Total Expenditures	(1,150,260)	(9,073,353)	(3,603,570)	(5,039,200)	(4,657,200)
Ending Balance	\$ 460,970	\$ 953,270	\$ 902,270	\$ 1,304,270	\$ 1,825,750

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Priority	Projected Actual		FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future?	FY 22-23					
		FY 21-22							CIP fund	Measure C-Fd12	Other Funds			
ROAD OVERLAY & RECONSTRUCTION														
AB939 Rubber AC Funding (up to 10%)		2,480		50,300	80,000	80,000	80,000							50,300
CalRecycle Rubber AC Grant (\$10/ton)		-		62,000	-	-	-							62,000
VCTC		-		300,000	-	-	-							300,000
Gas Tax (HUTA, inc SB1)		-		250,000	250,000	250,000	250,000							250,000
Measure C Funds		37,900		1,200,000	1,200,000	1,200,000	1,200,000							-
Road Overlays - see Multi Year Plan (inc design/QA)		-		-	-	-	-							-
Road Overlay & Reconstruction Total:	A	40,380		1,862,300	1,530,000	1,530,000	1,530,000							662,300
PARKS														
Picnic Table, Bench & Trash/Recycle Replacement	done	-		-	-	-	-							-
All Parks Master Plan		-		-	75,000	-	-	X						-
Libbey Park														
Bleacher Substructure Rebuild	done	-		-	-	-	-	X						-
Fountain Rework/tile/benches	done	-		-	-	-	-							-
Remodel Restrooms	A	-		225,000	225,000	-	-			100,000			125,000	-
Libbey Park Playground	done	-		-	-	-	-							-
Triple sink for Multipurpose Bldg.		-		-	-	-	-							-
Turf Hill - new artificial turf	done	-		-	-	-	-							-
Sewer Line Pump System	A	-		60,000	-	-	-							60,000
Pergola timber replacement	B	9,000		90,000	-	-	-							90,000
Libbey Bowl														
Libbey Bowl Shade	done	-		-	-	-	-							-
MultiPurpose Bldg ReRoof	done	-		-	-	-	-							-
Backup batteries		-		-	25,000	-	-	#						-
Boyd Center/Martin Gym:														
Boyd Roof - Steep Section	B	-		65,000	-	-	-							65,000
<i>Gymnastics Equipment</i>	B	-		-	-	-	-							-
Boyd Courtyard Shade	done	-		-	-	-	-							-
Rehab Gym Floor	A	630		22,000	-	-	-			22,000				-
Gym Roof	B	6,000		-	-	210,000	-							-

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Priority	Projected Actual		FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future?	FY 22-23				
		FY 21-22	FY 22-23						CIP fund	Measure C-Fd12	Other Funds		
Libbey Park Bike Park		-	-	-	-	-	-		-	-	-	-	-
Sarzotti Park		-	-	-	-	-	-		-	-	-	-	-
Field #1 Light Poles	Done	-	-	-	-	-	-		-	-	-	-	-
Outdoor Multi-Sport (Basketball/Futsal Courts)	A	25,000	492,083	-	-	-	-		310,341	181,742	-	-	-
Move Trash Enclosure (south parking area)	A	5,000	25,000	-	-	-	-		-	-	25,000	-	-
New Playground (no CDBG)		-	210,000	235,000	-	-	-		140,000	70,000	-	-	-
Ball Fields Renovation		-	40,000	-	-	-	-		40,000	-	-	-	-
Water Park Element		-	-	27,000	27,000	-	-	X	-	-	-	-	-
Quad sink/Snack bar		-	-	10,000	-	-	-		-	-	-	-	-
Daily Park (Sign/table)	done	-	-	-	-	-	-		-	-	-	-	-
Skate Park Lights	done	-	-	-	-	-	-		-	-	-	-	-
Skate Park (shade, patch park, roof)		10,000	-	-	-	-	-	X	-	-	-	-	-
Parks Total:		55,630	1,229,083	597,000	237,000	15,000	15,000		612,341	591,742	25,000	25,000	25,000
COMPLETE STREETS.													
Bryant Industrial Area Plan - Pearl St. Ext. and other.		-	-	-	2,500,000	2,500,000	-		-	-	-	-	-
TDA Art 3 Grant - Bike/Ped Improvements													
Bike Trail Xings Safety Imp (TDA+AB939) [FY13/14 TDA]	done	-	-	-	-	10,000	-		-	-	-	-	-
Bike Trail signage (street Xings)	done	-	-	-	10,000	-	-		-	-	-	-	-
Grand Ave Bike Lanes - Sharrows [TDA]	B	-	40,000	70,000	-	-	-		-	20,000	20,000	-	-
Bike Lane Striping	C	-	-	20,000	-	-	-		-	-	-	-	-
RRFBs: rapid flashing beacon	done	-	-	-	-	-	-		-	-	-	-	-
ADA - Implement Facilities (in paving/TDA Art4)		-	62,900	10,000	10,000	10,000	10,000		-	10,000	52,900	-	-
ADA Sidewalk Fix - S. Montgomery at Agave Maria	done	-	-	-	-	-	-		-	-	-	-	-
Bike Trail Bridge at Fox Canyon Barranca	C	-	63,000	-	-	-	-		40,000	23,000	-	-	-

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Priority	Projected Actual		FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future?	FY 22-23			
		FY 21-22	FY 22-23						CIP fund	Measure C-Fd12	Other Funds	
Active Transportation Program Project (ATP)			\$	\$	\$	\$						
ATP - Prelim Design & Outreach	A	-	-	-	-	-	-					
ATP - Right of Way	A	100,000	580,000	-	-	-	-					580,000
ATP - Design Support/Review (inc Demo)	A	-	-	-	-	-	-					
ATP - Demonstration	A	-	-	-	-	-	-					
ATP - PS&E	A	75,000	-	-	-	-	-					
ATP - Construction	A	-	3,565,100	-	-	-	-			3,322,600		242,500
Speed Survey		-	20,000	20,000	-	-	-					20,000
Portable Message board (speed, radar feedback sign and speed signage)	A	20,000	-	-	-	-	-					
Trip Hazard Reduction (sidewalks)	A	35,000	35,000	50,000	50,000	50,000	50,000				35,000	
Complete Street Total:		230,000	4,366,000	170,000	2,570,000	2,570,000	2,570,000			3,362,600	88,000	915,400
CLIMATE MITIGATION												
Carbon Sequestration												
Middle Stewart Canyon Creek Restoration Project	A	450,000	150,000	26,000	26,000	26,000	4,000			130,000	20,000	
Watershed Progressive - Instream Flow Enhancement		-	-	-	-	-	-					
Total Carbon Sequestration		450,000	150,000	26,000	26,000	26,000	4,000			130,000	20,000	
Emission Reduction												
Solar Panels w Batteries:												
City Hall	A	101,000	145,270	-	-	-	-				145,270	
Public Works	A	-	120,000	-	-	-	-				120,000	
Sarzotti Park (new Gym Roof)		-	-	-	185,000	-	-				-	
City facilities electrification												
Electric HVAC+Roof- (crew PW)		-	-	45,000	-	-	-				-	
Electric HVAC- (admin PW)		-	10,000	-	-	-	-				-	10,000
Electric HVAC w Roof - Police		-	70,000	-	-	-	-				-	70,000

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Projected Actual		FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future?	FY 22-23				
	Priority									CIP fund	Measure C-Fd12	Other Funds
Electric HVAC City Hall		\$										
Electric Vehicle - Public Works Truck			\$90,000 - see City Facilities below, within City Hall Campus									
Public Transit - Electric Trolley and Charging Station			\$50,000 - see Equipment & Vehicle Replacement Fund									
Electric Bike Charging Station (off Libbey Bike Trail)			\$550,000 - see Equipment & Vehicle Replacement Fund									
Electric Vehicle Charging Station			\$10,000 - see Equipment & Vehicle Replacement Fund									
Total Emission Reduction		101,000	345,270	45,000	185,000	-					345,270	
<i>Total Emission Reduction (incl. Equip & Vehicles)</i>			1,075,270								635,270	
WILDFIRE Mitigation, Tree Maintenance												
Wildfire Preparation, Fuel Reduction, Tree Maintenance	A	102,500	50,000	50,000	50,000	50,000					50,000	
Street Tree Maintenance	A	20,000	50,000	50,000	50,000	50,000					50,000	
Total Wildfire Mitigation		122,500	100,000	100,000	100,000	100,000					100,000	
FIBER OPTIC/BROADBAND CONDUIT												
Ojai Ave Segments (Bristol-Rincon, Ventura-Signal, etc.)			100,000								100,000	
Total Fiber Optic Conduit			100,000								100,000	
FACILITIES												
City Hall Campus												
City Hall Campus (Incl. \$90K electric HVAC)		85,000	225,000	225,000	225,000	225,000					225,000	
Pickleball Court/Demo Garden Restroom	C			180,000								
Gazebo and Garden Entry Roof	B		14,000								14,000	
Pickleball Sound Mitigation	done	5,350										
Sewer repair - Little House			50,000								50,000	
City Hall												
Roof (west end in 2020)	done					85,000						
Repair/Repaint Exterior Trim & Windows	done											
Council Dais	C			3,000								
Chamber Curtains				4,000								
Replace Rugs				44,000								
Replace Front Arbor	B	9,000	44,000								44,000	

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Priority	Projected Actual		FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future?	FY 22-23		
										CIP fund	Measure C-Fd12	Other Funds
Museum				\$	\$	\$	\$	\$				
New Walk Thru Gates (Ojai Ave and Blanche)	A	-	-	-	-	-	-	-				
Chapel Roof	C	-	-	-	35,000	-	-	-			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	45,000			-	-
Gravel/chip Storage Cribs	done	-	-	-	-	-	-	-			-	-
Truck Parking Roofing (bucket truck, etc.)		-	-	-	-	-	-	-			-	-
Lower Yard Metal Roofs (3) - Refurbish		-	-	-	-	-	-	-			-	-
Electric HVAC+Roof- (crew)		-	-	-	-	\$45,000 - See Emission reduction above	-	-			-	-
Electric HVAC- (admin)		-	-	-	\$10,000 - see Emission reduction above	-	-	-			-	-
Police Dept												
Police Dept - Paint Trim/armor (Subject to Reimbursement)		-	-	-	-	-	-	-			-	-
Electric HVAC w Roof (Subject to Reimbursement)		-	-	-	-	13,000	-	-			-	-
Arcade/Plaza Maintenance												
Paint Arcade (out&inside)	C	-	-	-	55,000	-	-	-			-	55,000
Roof	B	-	-	-	9,000	180,000	-	-			-	9,000
Facilities Total:		99,350	443,000	654,000	45,000	45,000	45,000	45,000			379,000	64,000
PARKING LOTS												
W. Libbey Lot (W of fountain)	B	-	-	-	-	12,000	-	-			-	-
Signal/Matillija (Rainbow Br)	B	-	-	-	16,000	-	-	-			16,000	-
Matillija/Aliso (Farmers Mkt)		-	-	-	-	12,000	-	-			-	-
Lower Libbey	C	-	-	-	35,000	-	-	10,000			35,000	-
Plaza Alley (S. of Matillija, N of Chevron)		-	-	-	-	8,000	-	-			-	-
Plaza (S. of Matillija)		-	-	-	10,000	-	-	-			10,000	-
City Hall (dirt lot)	?	-	-	-	-	30,000	-	60,000			-	-
Little House	done	-	-	-	-	-	-	60,000			-	-
Signal St. leased lot (adjacent to PO)	B	-	-	-	-	10,000	-	5,000			-	-
Police Dept (Subject to Reimbursement)	B	-	-	-	9,000	-	-	-			9,000	-

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Priority	Projected Actual		FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 22-23		
		FY 21-22	FY 22-23					CIP fund	Measure C-Fd12	Other Funds
Sarzotti - north lot		\$ -	\$ -	-	-	8,000	-	-	-	-
Sarzotti - south lot		-	-	-	-	8,000	-	-	-	-
Park n ride	B	-	40,000	-	-	-	8,000	-	40,000	-
PW Yard - upper parking lots	B	-	-	-	-	65,000	-	-	-	-
PW Yard - lower parking lots		-	21,000	-	-	-	-	-	21,000	-
Rotary Park		-	-	30,000	-	-	-	-	-	-
Matillija/Aiso (Farm Mkt -north)		-	-	-	-	15,000	-	-	-	-
Plaza (alley to restrooms)		-	10,000	-	-	-	-	-	10,000	-
Cemetery		-	-	30,000	-	-	-	-	-	-
Parking Lots Total:		-	141,000	132,000	96,000	96,000	143,000	-	141,000	-
<u>DRAINAGE (Fund 25)</u>										
New MS4 Permit requirement		-	80,000	80,000	80,000	80,000	80,000	-	23,000	57,000
Drainage Study Update	C	-	65,000	-	-	-	-	-	65,000	-
Video Inspection CMP/RCP Drains	B	-	8,000	8,000	8,000	8,000	8,000	-	8,000	-
Repair CMP/RCP per video Inspect	C	-	-	150,000	-	-	-	-	-	-
Re-Line Arcade 54" ACMP	C	-	40,000	-	-	50,000	50,000	-	40,000	-
Trash Excluders (30 total, 3/yr for 10 yrs, end FY2030)	partial	30,000	30,000	15,000	15,000	15,000	15,000	-	-	30,000
Drainage Total:		30,000	223,000	253,000	153,000	153,000	153,000	-	136,000	87,000
<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 & Vehicle Replacement Func							
Washdown Pad/Paving(GCTD/Art 4 Cap Funds)	Done	-	-	-	-	-	-	-	-	-
Trolley Stop - Additl & Improvements (CMAQ)	C	20,000	112,500	95,370	96,000	96,000	96,000	99,597	12,904	-
Transit total:		20,000	112,500	95,370	96,000	96,000	96,000	99,597	12,904	-
Subtotal CIP Expense Subtotal:		1,148,860	9,072,153	3,602,370	5,038,000	4,656,000	4,204,538	3,113,916	1,753,700	

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Projected Actual		FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 22-23			
	Priority							CIP fund	Measure C-Fd12	Other Funds
Transfers to Other Funds & Interest:										
Interest		1,400	1,200	1,200	1,200	1,200	-	-	-	-
Capital Transfer to Fund 33		-	-	-	-	-	-	-	-	-
Transfers / Interest total:		1,400	1,200	1,200	-	-	-	-	-	-
<i>* Expenses posted to other funds and non-capital expenses</i>										
CIP Fund 031 expenses:		1,150,260	9,073,353	3,603,570	5,038,000	4,656,000	4,204,538	3,113,916	1,753,700	
Revenue Source:							Fund 31	3,113,916	Other Fund	
TOT Revenue from Fund (10)		-	492,300	450,000	450,000	450,000	-	-	492,300	
Transfer from Measure C (Fund 12)		430,270	3,113,916	2,256,904	2,093,000	1,852,479	-	3,113,916	-	
Subtotal		430,270	3,606,216	2,706,904	2,543,000	2,302,479	-	3,113,916	492,300	
Transfer from Other Funds:										
AB939 (GF Deferred Revenue)		28,000	167,300	85,000	125,000	125,000	-	-	167,300	
Transfer from GF (Fd10)		-	-	-	-	-	-	-	-	
Traff Mitig Fund (010 Def Rev)		-	-	-	-	-	-	-	-	
Libbey Bowl Fund (11)		-	-	-	-	-	-	-	-	
Gas Tax Fund (22)		25,000	270,000	270,000	250,000	250,000	-	-	270,000	
Transit Fund (23)		-	-	-	-	-	-	-	-	
Transit Capital Fund (24)		-	-	-	-	-	-	-	-	
Drainage Fund (25)		-	57,000	-	-	-	-	-	57,000	
TDA Art 3 Grant (Fd26)		5,000	952,900	35,000	-	-	-	-	-	
TDA Article 8 Fund (27)		-	-	-	-	-	-	-	-	
Plaza Fund (52)		9,000	64,000	180,000	-	-	-	-	-	
Misc Funds		-	242,500	-	2,500,000	2,500,000	-	-	242,500	
Subtotal Transfers:		67,000	1,753,700	570,000	2,875,000	2,875,000	-	-	736,800	
Other Income										
Donation		-	429,500	100,000	-	-	-	-	429,500	
Interest		1,400	1,200	1,200	1,200	1,200	-	-	-	
Investment Income										
Other Income										
Total Other Income		1,400	430,700	101,200	1,200	1,200	-	-	429,500	

City of Ojai

Proposed 5-Year Capital Improvement Project (CIP)

Project Name	Projected Actual		FY 23-24	FY 24-25	FY 25-26	FY 22-23		
	FY 21-22	FY 22-23				CIP fund	Measure C-Fd12	Other Funds
Priority								
Grants:								
Prop 68/Rec Dept	-	182,841	70,000	-	-			
CalRecycle RAC Grant	-	-	-	-	-			
CalRecycle Bev Grant	-	-	-	-	-			
CDBG Grant	-	-	-	-	-			
CMAQ/ATP/TDA Grant	192,130	3,462,197	82,467	-	-			3,462,197
Prop 1B Grant	-	-	-	-	-			
CDFW Grant	408,000	130,000	22,000	22,000	-			130,000
Subtotal Grants:	600,130	3,775,038	174,467	22,000	-			3,592,197
Total Revenue:	1,098,800	9,565,653	3,552,570	5,441,200	5,178,679	-	3,113,916	5,250,797

Adopted FY 2022-23 Budget

City of Ojai - Equipment Replacement 5-Year Plan

Fund 33 Vehicle, IT and Equipment Replacement Summary

Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Equipment & Technology					
Beginning Fund Balance	\$ 98,329	\$ 160,025	\$ 74,475	\$ 74,475	\$ 74,475
Revenues	91,200	306,880	220,500	167,000	171,500
Transfer in from PEG	6,000	5,000	80,000	5,000	25,000
Total Revenues	97,200	311,880	300,500	172,000	196,500
Total Available	195,529	471,905	374,975	246,475	270,975
IT Expenditures	35,504	294,830	230,500	162,000	175,500
Equipment expenditures	-	102,600	70,000	10,000	21,000
Total expenditures	35,504	397,430	300,500	172,000	196,500
Estimated ending fund balance	160,025	74,475	74,475	74,475	74,475
Vehicles & Rolling Stock (See Detailed Schedule)					
Beginning Fund Balance	297,798	302,938	341,278	302,618	306,958
Revenues - Grant	-	440,000	440,000	440,000	440,000
Interest Income	2,500	2,700	2,700	2,700	2,700
Sale of Assets	-	-	-	-	-
Transfer in from other funds	2,640	222,640	227,640	269,640	352,640
Total Revenues	5,140	665,340	670,340	712,340	795,340
Total Available	302,938	968,278	1,011,618	1,014,958	1,102,298
Vehicle Expenditures	-	627,000	709,000	708,000	742,000
Total expenditures	-	627,000	709,000	708,000	742,000
Estimated ending fund balance	302,938	341,278	302,618	306,958	360,298
Total Fund 33					
Beginning Fund Balance	396,127	462,963	415,753	377,093	381,433
Revenues					
Grant Revenues	-	440,000	440,000	440,000	440,000
Interest Income	2,500	2,700	2,700	2,700	2,700
Sale of Assets	-	-	-	-	-
Transfer in from other funds	99,840	534,520	528,140	441,640	549,140
Total Revenues	102,340	977,220	970,840	884,340	991,840
Total Available	498,467	1,440,183	1,386,593	1,261,433	1,373,273
IT Expenditures	35,504	294,830	230,500	162,000	175,500
Equipment expenditures	-	102,600	70,000	10,000	21,000
Vehicle Expenditures	-	627,000	709,000	708,000	742,000
Total expenditures	35,504	1,024,430	1,009,500	880,000	938,500
Estimated ending fund balance	\$ 462,963	\$ 415,753	\$ 377,093	\$ 381,433	\$ 434,773

Adopted FY2022-23 Budget

Fund 33 - IT, Vehicle, Equipment & Technology Plan							Use of FB		Other funds	
Priority	1	2	3	4	5	ERP Fund	Measure C	FY 22-23	FY 22-23	FY 22-23
Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 22-23	FY 22-23	FY 22-23	FY 22-23	FY 22-23
GENERAL										
Cyber Security Assessment & Remediation	-	12,000	12,000	12,000	12,000					12,000
Network Security Audit	-	-	5,000	5,000	5,000					-
Network Security Improvements	-	8,900	10,800	10,800	10,800					8,900
IT Operations Redundancy/Backup	24,739	11,900	12,000	12,000	12,000					11,900
Subtotal:	24,739	32,800	39,800	34,800	39,800					32,800
HARDWARE - Network Servers										
Fortis/LaserFich Document Mgmt (2008 server(non-internet))		6,000								6,000
Exchange (2 servers)		12,000								12,000
Ojai DomainCont/File Server - (documents, dc4)			5,000							
Ojai DomainCont/File Server - (documents, dc5)			5,000							
Ojai DomainCont/File Server - (documents, dc6)			5,000							
Servers	-	18,000	15,000	-	-					18,000
Workstations by Dept										
Front Counter PC & monitor		900								900
City Manager Dept	900	1,800	2,900	-	2,400					1,800
Community Development	-	900	1,700	-	4,000					900
Finance Dept	1,000	1,100	1,800	-	2,000					1,100
City Clerk	-	900	-	-	-					900
Public Works Dept	900	2,700	900	2,700	2,000					2,700
Recreation Dept	-	2,700	1,800	900	-					2,700
Total Workstations	2,800	11,000	9,100	3,600	10,400					11,000
Network Infrastructure										
Server Room Fire Suppression/Migration System	15,000	80,000		40,000	20,000			80,000		
New Network Backup Solution										
New Network Security Appliance (firewall)		7,330						7,330		
Libbey Park Fiber Optic (Crews-PD>Libbey Bowl)										
Libbey Bowl Wi-Fi (for Production purposes)		1,200						1,200		
Network Switch Refresh		9,000								
Subtotal:	15,000	88,530	9,000	40,000	20,000			88,530		-
Charged to Dept Budgets										
HARDWARE Subtotal	2,885	117,530	33,100	43,600	30,400			88,530		29,000
SOFTWARE (City-Wide)										
Office 365 (Per License)		9,900	9,900	9,900	9,900					9,900
Document Mgmt Software (transition Fortis to LaserFiche)		47,850	3,000	3,000	3,000			31,850		16,000
Finance Software (Springbrook to cloud)		50,000	33,000	34,000	34,500			33,500		16,500
Acrobat/PDF Software		4,500	4,500	4,500	4,500					4,500
GIS (CDD & Public Works)		3,200	3,200	3,200	3,200					1,600
Accela Implementation*(upgrade/maintenance)		23,300	24,000	24,000	24,000			7,600		15,700
SOFTWARE Subtotal	-	138,750	77,600	78,600	79,100			72,950	1,600	64,200

Adopted FY2022-23 Budget

Fund 33 - IT, Vehicle, Equipment & Technology Plan									
Description	Priority	FY 21-22					Use of FB ERP Fund	Measure C FY 22-23	Other funds FY 22-23
		1	2	3	4	5			
Phone System									
Moved to CloudBased System (3-2021)	A								
Phone System Subtotal									
PEG TV/Channel 10									
Fiber Optic to City Hall									
Rebuild Council Chamber AV Record System	C	6,000	5,000	80,000	5,000	25,000		5,000	
PEG TV/Channel 10 Subtotal		6,000	5,000	80,000	5,000	25,000		5,000	
AM Radio 1610									
Replace Radio Broadcast Equipment	A	1,880				1,200			
Replace Batteries			750			750			
AM Radio 1610 Subtotal		1,880	750			1,200	750		
Total IT Expenditures		35,504	294,830	230,500	162,000	175,500	90,880	131,000	
Equipment									
Electric Vehicle Charging Station2			30,000				30,000		
Electric Bike Charging Station (off Libbey Bike Trail)			10,000				10,000		
Generators:									
PW Yard backup generator	C					5,000			
PW IT lpg generator	B					6,000			
Batteries / Generator	A		40,000				40,000		
City Hall lpg generator (xfer switch FY18/19)	B			30,000					
Police Dept diesel generator									
Battery/Electric - Consult									
Battery/Electric - Landscaping & Yard Equip			10,000	10,000	10,000	10,000	10,000		
Battery/Electric - 60" Deck Mower									
Libbey Bowl Backup Batteries			12,600				12,600		
Equipment									
Total Equipment Expenditures			102,600	70,000	10,000	21,000	90,000		
Total IT & Equipment Replacement Exp		35,504	397,430	300,500	172,000	196,500	180,880	131,000	
Grants/Other Revenue:									
PEG		6,000	5,000	80,000	5,000	25,000		5,000	
Transfer from Other Funds		91,200	204,280	150,500	157,000	150,500	90,880	126,000	
APCD for EV Chargers			30,000	30,000			30,000		
APCD for Electric Landscaping Equipment			72,600	40,000	10,000	21,000	60,000		
Other interest/(expense)									
Subtotal:		97,200	311,880	300,500	172,000	196,500	180,880	131,000	
Total Equipment									
(1) Use of Vehicle & Equipment fund									
		\$ 61,696	\$ (85,550)	\$ -	\$ -	\$ -	\$ (85,550)	\$ -	

Adopted FY 2022-23 Budget

City of Ojai - Equipment/Vehicle Replacement Program (ERP, Fund 33)

Est Expenditures for Year ending June 30 (or year shown)

Department	Year	Make	Model Description	Unit #	Estimated Replacement Cost	Replacement Vehicle	Expected Service Life	Estimated Replacement Year	Annual Rate Beginning 7-1-18	21-22	22-23	23-24	24-25	25-26
										1	2	3	4	5
City Hall														
Finance	2016	Ford	Fusion sedan	506	\$ 35,000	4 door sedan	15	2031	\$ 2,300	\$ -				
Police Dept.	1996	Kustom	Radar Trailer (solar w/ battery)	518	10,000	none	33	2029	300					
Public works														
Public works	1984	Chevrolet	C-30 Dump Bed Truck - Potholes (refurbish, replace later)	707	100,000	Gravel dump truck	20	2024	5,000			10,000		
Public works	2000	GMC	Dump Bed Truck - Gravel/Misc - not currently available in electric	706	100,000	Gravel dump truck	20	2020	5,000					
Public works	2001	Ford	F-550 Bi-Fuel Dump Truck - not currently available in electric	913	100,000	Stakebed Truck	15	2028	6,700					
Public works	1996	Ford	F-450 Bucket Truck (26'Banner) - not currently available in electric	911	90,000	Bucket Truck	30	2026	3,000		-	90,000		
Public works	1987	Chevrolet	GMC 6000 Bucket Truck (-60' High reach) - not currently available in electric	910	90,000	Bucket Truck	30	2017	3,000					
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 75'boom w chipper box											
Public works	1988	Haulette	16'Axle Trailer(5kibs capacity)(replace w longer higher capacity)	802	12,000	Trailer	33	2021	400		12,000			12,000
	TBD		Dump Trailer								15,000			
Public works	1989	Bobcat	853 Loader (FY22-23 refurbish, will explore electric option in future year)	809	38,000	Skid steer loader	30	2024	1,300 (1)			5,000		
Public works	1986	John Deere	Tractor	805	25,000	tractor/3point	n/a							
Public works	2019	SealMaster	Pothole Slurry Trailer (Hot AC patching, R&R).	n/a	38,000	Pothole Trailer	25	2044	1,500					
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											
Public works	New		Lawn aerator (trailerered unit)											
Public works	2005	Ford	Escape Hybrid	516	45,000	SUV	15	2024	3,000			4,000	45,000	
Crew Vehicles:														
Public works	2018	Ford	F-150 4x4 Pickup	906	60,000	Pickup	25	2038						

Adopted FY 2022-23 Budget

City of Ojai - Equipment/Vehicle Replacement Program (ERP, Fund 33)

Est Expenditures for Year ending June 30 (or year shown)

Department	Year	Make	Model Description	Unit #	Estimated Replacement Cost	Replacement Vehicle	Expected Service Life	Estimated Replacement Year	Annual Rate Beginning 7-1-18	21-22	22-23	23-24	24-25	25-26
Public works	2003	Ford	F-150 Bi-fuel pickup (replace w F250 w contractor bed)	914	60,000	Pickup	15	2023	4,000		FY22/23 replacing with electric F-150, see below			
Public works	2004	Ford	F-250 Pickup (replace w F250 w contractor bed)	703	60,000	Pickup	15	2023	4,000					
Public works	2014	Ford	Ford Transit Connect	514	50,000	Utility Van	15	2029	3,300					
Public works	2019	Ford	F 250 Contractor Bed/supercab	915	60,000	Pickup	25	2040	2,400					
Public works	2019	Ford	F250 Contractor Bed/reg. cab	916	60,000	Pickup	25	2040	2,400					
Public works	2003	Ford	F-150 Pickup	912	55,000	Pickup	15	2023	3,700		FY23/24 replacing with electric F-150, see below			
Public works	2003	Ford	F-150 Pickup (replace w F250 w contractor bed)	902	60,000	Pickup	15	2023	4,000					
Public works	2001	Ford	F-150 Pick Up w/arrowboard	509	55,000	Pickup	15	2025	3,700				35,000	
Public works	1993	Ford	Ranger Pickup (replace w/small pickup/SUV) - Will explore electric option	504	35,000	Small Pickup	20	2028	1,800					
Landscaping:														
Public works	2001	John Deere	Gator 4x6 (will explore electric option)	512	15,000	Utility vehicle	15	2026	1,000					15,000
Public works	2020	Mean Green	60" ZTR electric riding mower		25,000	Mower	15	2035	1,700					
Public works	TBD	TBD	Electric F-150 Truck (Measure C)		50,000	Electric Truck	15	2037	3,300	-	50,000	50,000	50,000	50,000
Public works	TBD	TBD	Electric F-250 Pickup will explore electric option		60,000									
Recreation														
Recreation	1996	Ford	Econoline Passenger Van - Will explore electric option	505	50,000	Van	15	2024	3,300					50,000
Recreation	1998	Carson	8 Ft. Box Trailer	517	7,000	Trailer	30	2028	200	-				
Recreation	1999	Ford	Econoline Passenger Van - Will explore electric option	512	50,000	Van	15	2025	3,300	-				50,000
Recreation	1998	John Deere	Gator (will explore electric option)	513	15,000	Utility vehicle	20	2026	800					15,000
Recreation	2002	Toyota	Tacoma 4x2 - will explore electric option	510	50,000	Pickup	15	2024	3,300	-				
Recreation	2011	Ford	15 Passenger van - Will explore electric option	520	70,000	Van	15	2026	4,700					

Adopted FY 2022-23 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 Year ending June 30 (or year shown)				
										21-22	22-23	23-24	24-25	25-26
Recreation	2016	Ford	Ford Transit (15 pass Van) Will explore electric option	507	70,000	Van	15	2031	4,700					
Recreation	Unknown	Carson	10 Ft. Box Trailer	519	5,000	None	30	2027	200					
Recreation		Ing-Rand	Club Car		12,000	electric cart	30	2029	400					
Subtotal (Non-Transit):										94,300	77,000	159,000	146,000	192,000
Transit/Trolley														
Transit	2011	Ford	F-250 Pickup (will replace w/ F-150 electric)	904	60,000	Pickup	10	2031	6,000					
Transit	2002	Ford	THINK- EV 2-Door	515	12,000	Flat bed EV	15	2024	800				12,000	
Total Transit					72,000				6,800				12,000	
Total Fund 33 Vehicles										\$ 101,100	\$ 77,000	\$ 159,000	\$ 158,000	\$ 192,000
Trolleys - Primarily Grant Funded (Purchased in Fund 24)														
Transit	2007	Molly	Trolley	Transit 8	will surplus	none	10	2017	-					
Transit	2011	Hometown	Trolley (will replace w/ electric)	Transit 9	550,000	Trolley	10	2022	55,000					
Transit	2011	Hometown	Trolley (will replace w/ electric)	Transit 10	550,000	Trolley	10	2023	55,000			\$ 550,000		
Transit	2011	Hometown	Trolley (will replace w/ electric)	Transit 11	550,000	Trolley	10	2024	55,000				\$ 550,000	
Transit	2018	Hometown	Trolley (will replace w/ electric)	Transit 12	550,000	Trolley	10	2028	55,000					550,000
Transit	2018	Hometown	Trolley (will replace w/ electric)	Transit 13	550,000	Trolley	10	2025	24,000					
Transit	2022	Hometown	Electric Trolley and Charging Station (\$100K Measure C)	Transit 14	550,000	Trolley	10	2032	TBD					
Subtotal (Transit/Fund 24):										\$ 244,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
FUNDING:										\$	\$	\$	\$	\$
Measure C"											\$ 160,000	\$ 165,000	\$ 207,000	\$ 290,000
Grant Funds:											\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000
Battery/Electric Landscape Equipment														
Trolleys (2)														