

Budget Highlights

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

Balanced Budget

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

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

Infrastructure Needs

During periods of economic downturn and falling revenues, expenditures must be reduced to conserve cash. Often, cities try to not reduce services to citizens so they reduce other expenditures such as maintaining infrastructure. If this is continued over several years, or if sufficient resources are not committed to infrastructure a situation of "deferred maintenance" occurs. Deferred maintenance of infrastructure, particularly roads, is a future liability that does not show up on the balance sheet. In recent years, City Council has made it a priority to catch up on this deferred maintenance by budgeting additional appropriations to address this need. In 2012, the Ojai Tourism Improvement District (OTID) was approved to increase tourism in the Ojai Valley. The OTID is a self-imposed assessment on the hotel operators equal to 1% of room revenues that is used by the district to promote tourism in Ojai. After enactment of the OTID, City Council started allocating a portion of TOT revenue growth to capital projects, which include infrastructure. This allocation grew to 20% of TOT revenues and the budget continues the practice of dedicating 20% of TOT revenues to the Capital Improvement Fund (CIP). This has had an impact on the quality of life in Ojai by repaving several roads; however, there is a tradeoff as funds that could be used for City operations are shifted to capital projects. One clear consequence of this policy is the intentional decision to have lower staffing levels.

The lean staffing levels, and increased staff workloads and required duties, have made it increasingly difficult to accomplish many of the key goals of the City Council. The City Council must prioritize demands on staff and decide which goals require immediate attention, and which goals can be postponed until the immediate priorities are completed. Recognizing this, City Council has authorized the restoration of some positions that were eliminated or held vacant during the past few years.

Conservative Revenue Estimates

The FY17-18 revenue estimate for the General Fund is approximately \$9.4 million. The City's "Big Three" sources of revenue, Transient Occupancy Tax (TOT), Sales Tax, and Property Tax account for approximately \$6.78 million of the General Fund, with TOT (before the 20% transfer to CIP) accounting for 45.4% of "Big Three" revenues and 34.2% of total General Fund revenues.

Transient Occupancy Tax receipts have increased by an annual average of approximately 7.5% per year since the fiscal year ended June 30, 2012; however, growth decreased to 4.4% at June 30, 2016 and is estimated to be 8.2% for FY 16-17. More than half of the revenue comes from one operator, the Ojai Valley Inn and Spa. Due to a citizen referendum on the extension of the OTID, there is currently no authorization to continue the OTID after October 31, 2017. Elimination of the OTID will result in marketing efforts falling to the individual hotels. It is impossible to forecast the impact this will have on TOT revenues, but there is likely to be at least a slowdown in tourism and TOT growth. We have projected a 3% increase in recent years. To err on the side of conservatism, we have decreased our growth estimate from 3% to 2.5% in the current budget. Regardless of the potential negative impact of eliminating the OTID, we expect growth to level off at some point, and also note that TOT revenue is very volatile, and an economic slowdown could result in significantly lower revenues.

Sales tax revenues have grown at an annual average of 4.1% rate over the past five years, slower than the growth in TOT. A portion of the sales tax revenue was impacted by the "Triple Flip" which was been closed out by the State of California in 2016, and FY 15-16 revenues were negatively impacted by adjustments to the Ventura County pool. We anticipate that sales tax revenues will increase in the coming year. Still, with the ongoing slow growth of the economy and the potential negative impact of the OTID cessation on tourism, staff has projected a conservative 2% growth from the estimated FY 16-17 revenue level.

Property tax is the least volatile of all sources and annual growth has averaged 4.2% over the past five years. Property taxes are anticipated to end the year approximately 4.7% higher than the June 30, 2016 level but approximately 6% below budget. The City is currently receiving a portion of the property tax revenues that were previously received by the former Redevelopment Agency. We expect that property taxes will continue to grow in the coming years and staff has included a 2% increase from the estimated FY 16-17 revenues in the budget.

Several sources of revenue are expected to decline. Gas tax revenues have decreased in recent years (over \$55,000 in fiscal year 2016 and roughly \$18,000 more in fiscal year 2017). The passage of the Road Repair and Accountability Act of 2017 (SB 1 and ACA 5) in April 2017, will increase the gas tax over the next two years by roughly \$120,000 and hold relatively stable at that level.

Staffing

As previously noted, staffing levels have been maintained at very lean levels for several years, until the prior budget year, which saw an increase in approved staffing levels in some departments, particularly Community Development and further support for the Building Department. The staffing strategy has been to use technology, contracting services, and reducing top administration to reduce payroll. The goal remains to reduce the City's levels of contract staffing, in Public Works and Community Development, as we are able to fill full-time and/or permanent part-time positions.

This budget anticipated no significant changes to staffing levels, other than to increase the number of hours for the contract code enforcement officer and for short-term rental enforcement. This will help to address the City Council's goal of more proactive short-term rental and code enforcement, including time spent on weekends and evenings to ensure consistent code compliance.

Employee Compensation

The City Council normally meets in closed session before the start of the fiscal year to discuss any desired changes to employee compensation. City Council has directed that salary increases should be considered outside of this budget process. Accordingly, this budget does not include any cost of living adjustments nor does it include the conversion of any 36-hour employees to a 40-hour work week.

The Public Employees Retirement System and State Legislature have made actuarial and structural changes to the retirement system that will result in increasing pension payments for several years. In addition to these changes, the CalPERS board lowered the discount rate used in computing annual ongoing costs and unfunded pension liabilities. This new change will be phased in over five years beginning in the next fiscal year and will increase the City's annual PERS contribution by an estimated \$150,000 annually. Current PERS costs are comprised of ongoing PERS rates for employees and an annual amortization of the unfunded PERS liability. The PERS charges to the City were budgeted to increase by approximately \$70,000 in FY 16-17 and are estimated to increase an additional \$35,000 in FY 17-18. This change was built into the benefit expense line items for each operating division of the City.

As noted in the Budget Message, prior to 2012, the City offered a very generous post-retirement medical benefit (OPEB) that was funded on a pay-as-you-go basis. This benefit was significantly reduced to the minimum allowed by the Public Employees Health System for employees hired after 2012. However, the costs will go up before they go down as employees still covered by the more generous benefit retire. The actuarially computed

liability for retiree medical costs has been increasing over the past few years as governmental and financial accounting standards boards have changed the requirements for computing and reporting these costs for inclusion in the City's financial statements. Some of these costs are hard costs (i.e. amounts actually paid for medical insurance premiums for retired employees and their dependents) and others are amounts computed by actuaries based upon complex computations and assumptions. Currently, the City pays more than \$150,000 annually for retiree medical premiums. The City has been contributing \$100,000 per year to the OPEB trust for future retiree medical premiums. These contributions are anticipated to begin to reduce the accrued long-term liability as early as FY 2018-19. This budget includes an additional \$100,000 prefunding of the retiree medical OPEB trust.

Equipment Replacement Reserves

Public employees are expensive, and it is foolish to hamper their productivity by having them work with old tools and equipment that hinder efficiency and productivity. A couple of years ago a sinking fund was started to provide for the timely replacement of vehicles and major pieces of equipment. The budget includes charges to departments totaling about \$65,000 for vehicle replacement.

The fiscal year 16 and 17 budgets included a similar sinking fund for equipment replacement, information technology upgrades and replacement, and other productivity enhancing equipment. The charges to departments total \$40,000. Staff has developed a multi-year plan for upgrading our computers, software applications, and other IT equipment. Staff is also developing a replacement schedule for the tools and equipment needed for maintenance crews, non-office personnel, and office staff. The current budget includes the use of \$5,000 from this reserve to finalize implementation of the Building & Planning software system.

Community Support

In past years the Council has provided financial support to the Ojai Valley Museum, Ojai Valley Green Coalition, the Independence Day Committee, and the Arts Commission. These allocations should be reviewed in detail annually and are not guaranteed from year to year. We have added a new line item in the budget for Libbey Bowl fee waivers. The FY 17-18 budget includes \$120,000 for Community Outreach to allocate between the Green Coalition and the Museum. The budget also includes \$10,000 for Libbey Bowl operations, \$1,000 for the 2-1-1 program, \$3,000 for the Independence Day Committee's July 4th program, and \$46,350 for the Arts Commission. This approach provides flexibility to the City Council to provide funds for community organizations.

Capital Improvement Plan (CIP)

The CIP was adopted by City Council on June 27, 2017. This plan provides the means to plan for high priority capital improvements on a multi-year basis. Even though capital projects in the coming year, and most of the following year are fully allocated to paving, park and complete streets projects, Council is encourage to consider the priorities down the road. If we plan now for projects three or more years down the line, we are in a better



position to acquire funding through grants, private donations, or saving. We can also start design work early to keep the projects moving through the pipeline. Our planning for roadwork three and four years ago has put us in a position to place over \$1 million in overlays in fiscal year 2017.

We were awarded over \$2.5 million in grant funds for sidewalk, road, and other improvements. These expenditures will be made over the coming 3-5 years. The current budget also includes replacement of the City's electric vehicle charging station and battery operated landscaping equipment, with most of the costs being paid by grants. Staff is considering other grant possibilities, and the City's related share of the costs as they become available.

Resilience

A conservative budget, lean staffing, partial pre-funding of long term liabilities, building up our reserves, and fixed allocations to capital improvements together give the City the resilience to weather hard times such as economic downturns while attempting to maintain operating service levels. Recently, the lean staffing levels have made it increasingly difficult to maintain the operating service level that has been provided in the past. Ojai has experienced challenging times, and it would be unwise to not prepare for that eventuality in the future. The projection for next year looks reasonably clear of significant issues, but we watch carefully for signs of problems so that we can adjust quickly if necessary.

City of Ojai - General Fund
FY 18 Adopted Budget With Comparison to FY17 Amounts
Revenues by Type & Expenditures By Department

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 17-18	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 16-17	Projected Actual FY 16-17	Projected Variance FY 16-17	Actual FY 15-16
REVENUES							
Tax Revenues							
Property Tax	\$1,897,800	\$104,900	5.85%	\$1,792,900	\$1,860,550	\$67,650	\$1,667,449
Sales Tax	1,449,300	179,110	14.10%	1,270,190	1,420,910	150,720	1,230,351
Transient Occupancy Tax	2,778,530	127,380	4.80%	2,651,150	2,704,230	53,080	2,526,926
Franchisee Fees	361,640	(25,000)	-6.47%	386,640	333,100	(53,540)	392,855
Other tax revenues	294,950	16,450	5.91%	278,500	252,140	(26,360)	311,556
Tax Revenues	6,782,220	402,840	6.31%	6,379,380	6,570,930	191,550	6,129,137
Licenses & Permits							
Planning Fees	30,140	(69,860)	-69.86%	100,000	25,940	(74,060)	31,523
Building & Safety Permits	177,430	(52,670)	-22.89%	230,100	160,950	(69,150)	234,067
Developer Fees	114,140	(31,060)	-21.39%	145,200	111,170	(34,030)	98,770
Plan Check Fees	127,580	(52,420)	-29.12%	180,000	120,320	(59,680)	143,052
Other Licenses & Permits	82,570	730	0.89%	81,840	58,210	(23,630)	38,562
Licenses & Permits	531,860	(205,280)	-27.85%	737,140	476,590	(260,550)	545,974
Revenue From Other Agencies							
Motor Vehicle In Lieu	799,630	27,480	3.56%	772,150	783,950	11,800	742,449
AB 939 Fees/SRRE	116,490	(204,510)	-63.71%	321,000	222,750	(98,250)	92,905
SLESF "COPS" Funding	100,000	-	0.00%	100,000	118,180	18,180	100,000
Other revenue	101,940	18,240	21.79%	83,700	53,500	(30,200)	109,594
Revenues From Other Agencies	1,118,060	(158,790)	-12.44%	1,276,850	1,178,380	(98,470)	1,044,948
Charges For Current Services							
Indirect OH Cost Allocations	215,210	(58,270)	-21.31%	273,480	239,530	(33,950)	222,580
Other	116,620	36,090	44.82%	80,530	148,260	67,730	66,404
Charges for Current Services	331,830	(22,180)	-6.27%	354,010	387,790	33,780	288,984
Other Revenues	111,660	(153,150)	-57.83%	264,810	71,950	(192,860)	96,369
Recreation Program Revenues							
Recreation Program Revenue	246,900	63,700	34.77%	183,200	280,540	97,340	201,632
Recreation Classes Revenue	113,200	3,150	2.86%	110,050	129,570	19,520	115,623
Day Camps	130,000	30,000	30.00%	100,000	147,510	47,510	133,362
Other Recreation	60,000	(7,000)	-10.45%	67,000	66,380	(620)	62,798
Recreation Revenues	550,100	89,850	19.52%	460,250	624,000	163,750	513,414
Total General Fund Revenue	9,425,730	(46,710)	-0.49%	9,472,440	9,309,640	(162,800)	8,618,827
EXPENDITURES - By Department							
City Council Department	130,500	(15,890)	-10.85%	146,390	131,963	14,427	143,700
City Manager Department	637,490	52,820	9.03%	584,670	522,821	61,849	677,439
Building Department	371,180	(72,260)	-16.30%	443,440	348,769	94,671	415,775
City Treasurer Department	6,430	4,030	167.92%	2,400	3,815	(1,415)	1,495
Finance Department	742,360	58,170	8.50%	684,190	627,232	56,958	613,143
City Attorney Department	159,000	12,000	8.16%	147,000	229,069	(82,069)	289,956
City Clerk/Records Manager	192,500	(25,810)	-11.82%	218,310	209,844	8,466	177,328
Non-Departmental City-Wide	328,700	(438,300)	-57.14%	767,000	492,056	274,944	350,617
Arts Commission Department	60,170	360	0.60%	59,810	60,025	(215)	15,979
Police Department	3,114,740	235,730	8.19%	2,879,010	3,300,268	(421,258)	3,122,635
Community Development Department							
Planning Department	682,360	(18,770)	-2.68%	701,130	556,118	145,012	462,101
Planning Commission	20,610	(2,160)	-9.49%	22,770	4,887	17,883	4,485
Historic Preservation Comm	23,000	(12,600)	-35.39%	35,600	18,524	17,076	18,739
Building Appeals Board	-	(12,500)	-100.00%	12,500	-	12,500	18,902
Parks & Recreation							
Parks and Recreation Comm	7,720	1,260	19.50%	6,460	10,432	(3,972)	8,312
Recreation Department	331,390	49,450	17.54%	281,940	284,266	(2,326)	344,416
Recreation Programs	623,060	27,100	4.55%	595,960	717,898	(121,938)	506,034
Public Works Department							
PW - Administration	627,920	(46,040)	-6.83%	673,960	601,918	72,042	557,646

City of Ojai - General Fund
FY 18 Adopted Budget With Comparison to FY17 Amounts
Revenues by Type & Expenditures By Department

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 17-18	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 16-17	Projected Actual FY 16-17	Projected Variance FY 16-17	Actual FY 15-16
	PW - Parks & Landscaping	511,500	(20,510)	-3.86%	532,010	617,533	(85,523)
PW - General Maintenance	180,530	(20,800)	-10.33%	201,330	201,439	(109)	174,834
PW - Street Maintenance	337,150	111,540	49.44%	225,610	250,730	(25,120)	282,930
PW - Special Events	24,150	12,080	100.08%	12,070	33,037	(20,967)	19,038
PW - NPDES Expenditures	77,430	(28,810)	-27.12%	106,240	71,738	34,502	103,712
PW - AB939 Expenditures	26,050	(1,630)	-5.89%	27,680	31,776	(4,096)	27,748
PW - CalTran Contract Exp	49,880	17,030	51.84%	32,850	28,135	4,715	35,078
PW - IT Department	101,930	28,430	38.68%	73,500	61,101	12,399	57,565
Total General Fund Expenditures	9,367,750	(106,080)	-1.12%	9,473,830	9,415,393	58,437	9,003,413
Net Revenues over(under) Expenditures	\$57,980	\$59,370	0.63%	(\$1,390)	(\$105,753)	(\$221,237)	(\$384,586)

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City of Ojai - General Fund
 FY 18 Adopted Budget With Comparison to FY17 Amounts
General Fund Revenues & Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 17-18	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 16-17	Projected Actual FY 16-17	Projected Variance FY 16-17	Actual 15-16
REVENUES							
Tax Revenues	6,782,220	402,840	6.31%	6,379,380	6,570,930	191,550	6,129,137
Licenses & Permits	531,860	(205,280)	-27.85%	737,140	476,590	(260,550)	545,974
Revenue From Other Agencies	1,118,060	(158,790)	-12.44%	1,276,850	1,178,380	(98,470)	1,044,948
Charges For Current Services	331,830	(22,180)	-6.27%	354,010	387,790	33,780	288,984
Other Revenues	111,660	(153,150)	-57.83%	264,810	71,950	(192,860)	96,369
Recreation Revenues	550,100	89,850	19.52%	460,250	624,000	163,750	513,414
Total General Fund Revenue	9,425,730	(46,710)	-0.49%	9,472,440	9,309,640	(162,800)	8,618,827
EXPENDITURES - By Major Type							
Salaries	2,367,790	170,690	7.77%	2,197,100	2,115,693	81,407	2,118,057
Fringe Benefits	1,404,160	31,790	2.32%	1,372,370	1,294,123	78,247	1,236,484
Retiree Health Insurance	191,550	23,620	14.07%	167,930	195,792	(27,862)	178,960
Contract Sheriff Services	2,886,530	222,730	8.36%	2,663,800	3,080,261	(416,461)	2,910,337
City Attorney Services	159,000	12,000	8.16%	147,000	229,069	(82,069)	289,956
Office & Computer Supplies	61,620	(4,280)	-6.49%	65,900	50,838	15,062	59,561
Recreation Classes & Programs	224,750	(9,900)	-4.22%	234,650	237,159	(2,509)	220,368
HR & Other Administrative	63,090	(18,970)	-23.12%	82,060	57,643	24,417	55,576
Utilities	154,490	(38,130)	-19.80%	192,620	203,583	(10,963)	205,617
Contract Services							
Administration	14,800	(6,110)	-29.22%	20,910	88,934	(68,024)	10,702
Finance Department	58,650	15,270	35.20%	43,380	51,420	(8,040)	43,141
Planning	180,000	(103,000)	-36.40%	283,000	208,946	74,054	155,816
Building	293,000	(25,000)	-7.86%	318,000	237,775	80,225	330,539
Public Works	227,470	(76,950)	-25.28%	304,420	227,655	76,765	303,729
Insurance	132,890	(195,560)	-59.54%	328,450	130,967	197,483	149,605
Software License & Maintenance	29,500	4,000	15.69%	25,500	11,302	14,198	-
Non-Contracted Repairs & Maintenance	221,590	31,620	16.64%	189,970	250,449	(60,479)	211,085
Prefunding Retiree medical	100,000	-	0.00%	100,000	100,000	-	100,000
Other Administrative Expenditures	113,230	960	0.86%	112,270	106,521	5,749	112,968
Boards & Commissions	46,350	(12,900)	-21.77%	59,250	46,098	13,152	21,901
Community Outreach	124,000	(8,000)	-6.06%	132,000	141,495	(9,495)	135,600
Capital Transfers to Other Funds	252,480	(122,480)	-32.66%	374,960	291,381	83,579	96,720
Lighting & Plaza Maintenance Assmnts	60,810	2,520	4.32%	58,290	58,290	-	56,690
Total General Fund Expenditures	9,367,750	(106,080)	-1.12%	9,473,830	9,415,393	58,437	9,003,413
Net Revenues over(under) Expenditures	\$57,980	\$59,370	0.63%	(\$1,390)	(\$105,753)	(\$221,237)	(\$384,586)

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City of Ojai - General Fund
FY 18 Adopted Budget With Prior Years Comparison
General Fund Departmental Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 17-18	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 16-17	Projected Actual FY 16-17	Projected Variance FY 16-17	Actual FY 15-16
City Council Department							
Salaries & Benefits	\$103,060	(\$9,600)	-8.52%	\$112,660	\$101,031	\$11,630	\$114,148
Contract Services	3,750	(280)	-6.95%	4,030	5,488	(1,458)	3,565
Utilities	6,000	950	18.81%	5,050	4,787	263	4,704
Other Expenditures	12,870	(6,220)	-32.58%	19,090	15,097	3,993	15,722
Transfers	4,820	(740)	-13.31%	5,560	5,560	-	5,560
Total City Council	130,500	(15,890)	-42.55%	146,390	131,963	14,427	143,700
City Manager Department							
Salaries & Benefits	498,410	54,680	612.71%	443,730	377,184	66,546	531,133
Contract Services	3,000	(8,810)	-74.60%	11,810	13,302	(1,492)	2,997
Utilities	5,070	(660)	-77.94%	5,730	5,985	(255)	6,228
Other Expenditures	27,650	7,580	37.77%	20,070	23,020	(2,950)	33,752
Transfers	3,360	30	0.90%	3,330	3,330	-	3,330
Total City Manager	537,490	52,820	10.90%	484,670	422,821	61,849	577,439
City Treasurer Department							
Salaries & Benefits	6,270	4,030	359.73%	2,240	3,485	(1,245)	1,340
Other Expenditures	160	-	0.00%	160	330	(170)	155
Total City Treasurer	6,430	4,030	359.73%	2,400	3,815	(1,415)	1,495
Finance Department							
Salaries & Benefits	624,980	42,350	7.27%	582,630	522,295	60,335	529,054
Contract Services	62,290	14,930	31.52%	47,360	55,510	(8,150)	46,933
Utilities	7,580	(740)	-8.89%	8,320	8,431	(111)	8,974
Other Expenditures	40,700	1,270	3.22%	39,430	34,545	4,885	23,732
Transfers	6,810	360	5.58%	6,450	6,450	-	4,450
Total Finance	742,360	58,170	38.70%	684,190	627,232	56,958	613,143
City Attorney Department							
Contract Services	159,000	12,000	8.16%	147,000	229,069	(82,069)	289,956
Total City Attorney	159,000	12,000	8.16%	147,000	229,069	(82,069)	289,956
City Clerk/Records Manager							
Salaries & Benefits	156,670	(14,210)	-8.32%	170,880	109,882	60,998	150,289
Contract Services	1,950	790	68.10%	1,160	74,694	(73,534)	1,011
Utilities	1,270	50	4.10%	1,220	1,582	(362)	1,249
Other Expenditures	31,650	(12,290)	-27.97%	43,940	22,576	21,364	23,669
Transfers	960	(150)	-13.51%	1,110	1,110	-	1,110
Total City Clerk/Records Manager	192,500	(25,810)	-11.82%	218,310	209,844	8,466	177,328
Non-Departmental City-Wide							
Community Outreach	124,000	(8,000)	-6.06%	132,000	141,478	(9,478)	135,580
Retiree Medical	100,000	-	0.00%	100,000	100,000	-	100,000
Liab, Bonds & Other Insurances	133,890	(195,020)	-59.29%	328,910	131,627	197,283	149,725
Contract Services	10,000	-	0.00%	10,000	810	9,190	8,622
Transfers	60,810	(235,280)	-79.46%	296,090	218,141	77,949	56,690
Total Non-Departmental	428,700	(438,300)	-50.55%	867,000	592,056	274,944	450,617

City of Ojai - General Fund
FY 18 Adopted Budget With Prior Years Comparison
General Fund Departmental Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 17-18	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 16-17	Projected Actual FY 16-17	Projected Variance FY 16-17	Actual FY 15-16
Arts Commission Department							
Salaries & Benefits	9,420	1,860	24.60%	7,560	12,910	(5,350)	12,849
Contract Services	250	-	0.00%	250	191	59	6
Cultural Arts Program	46,350	(400)	-0.86%	46,750	41,743	5,007	2,990
Other Expenditures	4,150	(1,100)	-20.95%	5,250	5,180	70	135
Transfers	-	-	0.00%	-	-	-	-
Total Arts Commission	60,170	360	0.00%	59,810	60,025	(215)	15,979
Police Department							
Salaries & Benefits	101,480	5,470	5.70%	96,010	97,908	(1,898)	207,117
Contract sheriff Services	2,775,690	224,540	8.80%	2,551,150	2,963,336	(412,186)	2,792,084
Utilities	1,330	-	0.00%	1,330	1,412	(82)	1,395
Police Pension	119,420	5,680	4.99%	113,740	116,169	(2,429)	-
Other Expenditures	115,860	190	0.16%	115,670	120,332	(4,662)	120,929
Transfers	960	(150)	-13.51%	1,110	1,110	-	1,110
Total Police	3,114,740	235,730	8.19%	2,879,010	3,300,268	(421,258)	3,122,635
Planning Department							
Salaries & Benefits	462,460	70,350	17.94%	392,110	326,500	65,610	279,429
Contract Services	171,080	(93,620)	-35.37%	264,700	205,329	59,371	149,524
Utilities	5,590	(810)	-12.66%	6,400	6,017	383	5,781
Other Expenditures	31,850	80	0.25%	31,770	12,132	19,638	21,217
Transfers	11,380	5,230	85.04%	6,150	6,140	10	6,150
Total Planning	682,360	(18,770)	-2.68%	701,130	556,118	145,012	462,101
Building Department							
Salaries & Benefits	68,380	(46,710)	-40.59%	115,090	100,715	14,375	77,654
Contract Services	249,300	(10,700)	-4.12%	260,000	199,628	60,372	293,959
Utilities	-	(160)	-100.00%	160	3,590	(3,430)	329
Animal Regulations	45,000	(13,000)	-22.41%	58,000	39,267	18,733	36,580
Other Expenditures	6,570	1,300	24.67%	5,270	3,350	1,920	2,333
Transfers	1,930	(2,990)	-60.77%	4,920	2,220	2,700	4,920
Total Building	371,180	(72,260)	-16.30%	443,440	348,769	94,671	415,775
Planning Commission							
Salaries & Benefits	16,610	1,540	10.22%	15,070	1,471	13,599	3,018
Other Expenditures	4,000	(3,700)	-48.05%	7,700	3,416	4,284	1,468
Total Planning Commission	20,610	(2,160)	-9.49%	22,770	4,887	17,883	4,485
Historic Preservation Comm							
Salaries & Benefits	-	-	-	-	-	-	-
Contract Services	15,000	(10,000)	-40.00%	25,000	16,330	8,670	12,624
Other Expenditures	8,000	(2,600)	-24.53%	10,600	2,194	8,406	6,115
Total Historic Preservation Comm	23,000	(12,600)	-35.39%	35,600	18,524	17,076	18,739
Building Appeals Board							
Contract Services	-	(12,500)	-100.00%	12,500	-	12,500	18,902
Total Building Appeals Board	-	(12,500)	-100.00%	12,500	-	12,500	18,902
Parks and Recreation							
Salaries & Benefits	649,670	115,040	21.52%	534,630	702,582	(167,952)	571,785
Contract Services	4,200	(470)	-10.06%	4,670	5,852	(1,182)	4,567
Utilities	27,750	(510)	-1.80%	28,260	26,017	2,243	29,009
Special Events	30,200	(9,800)	-24.50%	40,000	31,064	8,936	29,630
Recreation Programs	40,400	(17,500)	-30.22%	57,900	52,200	5,700	54,526
Recreation Classes	75,850	9,200	13.80%	66,650	76,035	(9,385)	65,643
Day Camps	38,800	4,700	13.78%	34,100	41,248	(7,148)	40,946
Other Expenditures	70,850	5,580	8.55%	65,270	61,758	3,512	58,215
Transfers	24,450	(28,430)	-53.76%	52,880	15,840	37,040	4,440
Total Parks and Recreation	962,170	77,810	-62.70%	884,360	1,012,596	(128,236)	858,761

City of Ojai - General Fund
FY 18 Adopted Budget With Prior Years Comparison
General Fund Departmental Expenditures by Major Category

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 17-18	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 16-17	Projected Actual FY 16-17	Projected Variance FY 16-17	Actual FY 15-16
	Public Works Department						
Salaries & Benefits	1,149,370	(3,980)	-0.35%	1,153,350	1,135,780	17,570	1,058,187
Contract Services	190,120	(54,480)	-22.27%	244,600	208,970	35,630	262,042
Utilities	97,060	(27,690)	-21.03%	131,690	140,851	(9,161)	142,889
Repairs and Maintenance	274,590	34,140	14.20%	240,450	300,929	(60,479)	259,965
Other Expenditures	27,590	(38,860)	-65.30%	59,510	21,108	4,282	43,624
Transfers	197,810	142,160	255.45%	55,650	89,770	-	65,650
Total Public Works	1,936,540	51,290	2.72%	1,885,250	1,897,408	(12,158)	1,832,357
General Fund Department Totals	\$9,367,750	(\$106,080)	-1.12%	\$9,473,830	\$9,415,393	\$58,437	\$9,003,413

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City of Ojai
Changes from FY17 Final Budget to FY 18 Adopted Budget
 General Fund Departments

City Council:

Health Insurance estimate	\$ (12,230)
Increase retiree medical	4,040
Move EDC-VC to City Manager	(6,250)
Other	(1,450)
Total City Council	(15,890)

City Manager:

Full-year Assistant to City Manager	22,100
Part-time support staff	11,220
Allocated IT	13,280
PERS	4,250
Health Insurance estimate	(8,920)
Other employee fringe benefits estimate	12,340
Move EDC-VC to City Manager	6,250
Contract services	(8,810)
Other	1,100
Total City Manager	52,810

Building Department:

Decrease Part-time salaries	(39,780)
Fringe benefits estimate	(8,350)
Contract code enforcement	53,000
Contract building services	(63,700)
Animal regulations service	(13,000)
Other	(440)
Total Building Department	(72,270)

City Treasurer

Salary increase	2,700
Benefits	1,330
Total City Treasurerer	4,030

Finance Department

Sick cashout and step increases	5,500
Full Year Accountant	19,390
PERS	3,420
Increase retiree medical	5,510
Other fringe benefits estimate	6,620
Building & Planning fee study	15,000
Other	2,720
Total Finance Department	58,160

City of Ojai
Changes from FY17 Final Budget to FY 18 Adopted Budget
 General Fund Departments

City Attorney

Increase extra attorney services	12,000
Total City Attorney	12,000

Records Manager

Allocated IT salaries	9,790
Part-time salaries	(2,820)
PERS	(13,470)
Health Insurance estimate	(6,120)
Other fringe benefits estimate	(1,570)
Elections costs	(9,000)
Other	(2,620)
Total Records Manager	(25,810)

Non-departmental City-Wide

General liability premium change	(188,900)
Other insurance	(6,120)
Transfer-land purchase in FY17	(200,000)
Transfer to other funds	(35,280)
Community outreach	(8,000)
Total Non-departmental City-Wide	(438,300)

Police Department

PERS	9,620
Sheriff Department contract	224,540
Other	1,570
Sheriff Department contract	235,730

Planning Department

Part-time salaries	26,100
Step increase & sick leave cash out	16,070
Allocated IT	3,840
PERS	4,190
Health insurance estimate	6,910
Social Security & Medicare	3,530
Other fringe benefits estimate	9,550
Contract services:	
General planning service	(65,000)
Short-term rental enforcement	30,000
Plan check service	(40,000)
STR Hearing officer	10,000
Neighborhood planning	(28,000)

City of Ojai

Changes from FY17 Final Budget to FY 18 Adopted Budget
General Fund Departments

Vehicle & equipment transfers	5,230
Other	(1,190)
Total Planning	(18,770)
Planning Commission	
Other	(2,160)
Total Planning Commission	(2,160)
HPC	
Contract staffing -meetings	(10,000)
Other	(2,600)
Total HPC	(12,600)
Building Appeals Board	
Contract staffing -meetings	(12,500)
Total Building Appeals Board	(12,500)
Other Departments	
Other	1,000
Total Other Departments	1,000
Recreation Department Admin	
Allocated IT	3,900
PT Salaries charged to 1502	61,460
Allocation between 1502/1503	22,140
Equipment & vehicle transfer	(28,640)
Health insurance estimate	(12,480)
PERS	4,400
Other fringe benefits estimate	7,610
Other	860
Reduce overbudgeted Ojai Day labor costs	(9,800)
Total Recreation Admin	49,450
Recreation Programs	
Salaries	34,750
PERS	8,630
Health insurance estimate	3,230
Other fringe benefits estimate	1,560
Allocation between 1502/1503	(22,140)
Reduce cross fit expenditure	(21,000)
Increase other classes & camps	17,400
Other	4,680
Total Recreation Programs	27,110

City of Ojai
Changes from FY17 Final Budget to FY 18 Adopted Budget
 General Fund Departments

Public Works

PW Admin

New Senior Maintenance worker	47,600
Sick leave cash out	11,530
Reclassify Part-time salary to 1604	(35,220)
Reallocation of wages	(34,590)
Health insurance estimate	(7,550)
Other fringe benefits estimate	(2,430)
Allocation of PERS costs	(79,120)
Gen engineering & contract svcs	(40,900)
AB 939 exp transfers	90,440
Equipment & vehicle transfers	3,720
Other	(480)
Total PW Admin	(47,000)

PW Parks & Landscaping

Reallocation of salaries	(17,290)
PERS	50,210
Workers compensation	(6,720)
Contract services	(13,560)
Utilities	(33,560)
Other	410
Total PW Parks & Landscaping	(20,510)

PW - General Maintenance

Reallocation of salaries	(29,550)
PERS	12,490
Other	(3,750)
Total PW - General Maintenance	(20,810)

PW Street Maintenance

Reallocation of salaries	20,340
PERS	24,750
Other fringe benefits estimate	4,930
Tree maintenance	10,810
Transfer to Cap Proj Fund	48,000
Other	2,710
Total PW Street Maintenance	111,540

City of Ojai

Changes from FY17 Final Budget to FY 18 Adopted Budget
General Fund Departments

PW - Special Events

Salaries	6,140
PERS	4,550
Other	1,390
Total PW - Special Events	12,080

PW - NPDES Expenditures

Reallocation of salaries	(3,100)
Fringe benefits estimate	1,590
Contract Services:	
Storm drain maintenance	(12,000)
New flood maps	(10,000)
Other contract service	(5,760)
Other	460
Total PW - NPDES Expenditures	(28,810)

PW - CalTrans Contract Exp

Parts & supplies	21,030
Contract services	(4,050)
Tree maintenance	2,200
Other	(2,170)
Total PW - CalTrans Contract Exp	17,010

PW - IT

Reallocation of salaries	9,810
PERS	12,520
PEG equipment	5,000
Other	1,130
Total PW - IT	28,460

Total General Fund

\$ (106,050)

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City of Ojai
FY 18 Adopted Budget

Revenue & Expenditures Summary- All Funds

	Adopted Budget			Prior Year Amounts			
	Adopted Budget	\$ Change From PY Budget	% Change From PY Budget	Final Budget	Projected Actual	Projected Variance	Actual
	FY 17-18			FY 16-17	FY 16-17	FY 16-17	FY 15-16
General Fund							
Revenues	\$9,421,730	(\$50,710)	-0.49%	\$9,472,440	\$9,309,640	\$162,800	\$8,618,827
Budgeted Use of Fund Balance	\$4,000	\$4,000	100.00%	\$0	\$0	\$0	\$0
Expenditures	(9,367,750)	106,080	-1.12%	(9,473,830)	(9,415,393)	(58,437)	(9,003,413)
Revenue Over(under) Expenditures	\$57,980	\$59,370	0.63%	(\$1,390)	(\$105,753)	\$104,363	(\$384,586)
Libbey Bowl Maintenance							
Revenues	10,000	4,000	66.67%	6,000	12,968	(6,968)	6,414
Expenditures	(10,000)	(10,000)	100.00%	-	-	-	-
Revenue Over(under) Expenditures	-	(6,000)	-33.33%	6,000	12,968	(6,968)	6,414
Gas Tax							
Revenues	215,020	53,500	33.12%	161,520	135,311	26,209	163,856
Expenditures	(303,000)	(141,480)	87.59%	(161,520)	(53,558)	(107,962)	-
Revenue Over(under) Expenditures	(87,980)	(87,980)	-54.47%	-	81,753	(81,753)	163,856
Transit							
Revenues	1,344,830	484,330	25.35%	860,500	387,515	472,985	869,317
Budgeted Use of Fund Balance	-	(212,350)	-100.00%	212,350	-	212,350	-
Expenditures	(1,411,720)	(455,470)	42.45%	(1,072,850)	(805,742)	(267,108)	(985,233)
Revenue Over(under) Expenditures	(66,890)	(183,490)	-17.10%	-	(418,227)	418,227	(115,916)
Transit Equipment Replacement							
Revenues	270,500	135,500	100.37%	135,000	80	134,920	60,342
Expenditures	(266,600)	(191,600)	255.47%	(75,000)	(3,836)	(71,164)	-
Revenue Over(under) Expenditures	3,900	(56,100)	-155.10%	60,000	(3,756)	63,756	60,342
Drainage							
Revenues	15,600	(510)	-27.56%	16,110	7,550	8,560	20,341
Budgeted Use of Fund Balance	117,320	(50,050)	-2.35%	167,370	-	167,370	-
Expenditures	(132,920)	50,560	-27.56%	(183,480)	(16,480)	(167,000)	(115,680)
Revenue Over(under) Expenditures	-	-	0.00%	-	(8,930)	8,930	(95,339)
TDA Art 3-Bike & Ped							
Revenues	1,400	(39,000)	-18.92%	40,400	40,846	(446)	92,033
Budgeted Use of Fund Balance	208,600	(10,000)	-4.57%	218,600	-	218,600	-
Expenditures	(210,000)	49,000	-18.92%	(259,000)	(33,237)	(225,763)	(10,083)
Revenue Over(under) Expenditures	-	-	0.00%	-	7,609	(7,609)	81,950
TDA Art 8-Streets & Roads							
Revenues	-	-	0.00%	-	-	-	-
Expenditures	-	-	0.00%	-	(10)	10	-
Revenue Over(under) Expenditures	-	-	0.00%	-	(10)	10	-
Capital & Special Projects							
Revenues	2,258,000	(635,890)	-9.29%	3,073,890	1,014,450	2,059,440	920,507
Budgeted Use of Fund Balance	840,230	300,310	15.57%	539,920	-	539,920	-
Expenditures	(3,098,230)	1,082,020	-25.88%	(4,180,250)	(849,277)	(3,330,973)	(1,531,313)
Revenue Over(under) Expenditures	-	746,440	16.60%	(566,440)	165,173	(731,613)	(610,806)
Parks							
Revenues	-	(1,110)	-100.00%	1,110	1,401	(291)	673
Expenditures	-	-	0.00%	-	(950)	950	(16,487)
Revenue Over(under) Expenditures	-	(1,110)	-100.00%	1,110	451	659	(15,814)
Equipment Replacement							
Revenues	225,700	(15,560)	-6.45%	241,260	244,884	(3,624)	32
Expenditures	(181,840)	(55,300)	48.42%	(114,200)	(50,136)	(64,064)	-
Revenue Over(under) Expenditures	43,860	(70,860)	-54.87%	127,060	194,747	(67,687)	32

City of Ojai
FY 18 Adopted Budget

Revenue & Expenditures Summary- All Funds

	Adopted Budget			Prior Year Amounts			
	Adopted Budget FY 17-18	\$ Change From PY Budget	% Change From PY Budget	Final Budget FY 16-17	Projected Actual FY 16-17	Projected Variance FY 16-17	Actual FY 15-16
Street Lighting							
Revenues	102,160	3,440	3.48%	98,720	97,420	1,300	94,077
Budgeted Use of Fund Balance	-	-	0.00%	-	-	-	-
Expenditures	(123,570)	(41,620)	50.79%	(81,950)	(69,303)	(12,647)	(73,043)
Revenue Over(under) Expenditures	(21,410)	(38,180)	-47.30%	16,770	28,118	(11,348)	21,034
Library Special Tax							
Revenues	111,620	300	90.39%	111,320	108,955	2,365	112,762
Budgeted Use of Fund Balance	-	(12,170)	-100.00%	12,170	-	12,170	-
Expenditures	(111,620)	11,870	-9.61%	(123,490)	(123,493)	3	(106,000)
Revenue Over(under) Expenditures	-	-	0.00%	-	(14,538)	14,538	6,762
Plaza Maintenance							
Revenues	233,490	35,960	18.20%	197,530	194,443	3,087	186,084
Expenditures	(145,170)	10,200	-6.56%	(155,370)	(115,163)	(40,207)	(166,084)
Revenue Over(under) Expenditures	88,320	46,160	24.77%	42,160	79,281	(37,121)	20,000
Cemetery							
Revenues	19,400	850	-568.23%	18,550	22,006	(3,456)	25,387
Budgeted Use of Fund Balance	15,080	13,030	635.61%	2,050	-	2,050	-
Expenditures	(34,480)	(13,880)	67.38%	(20,600)	(20,658)	58	(16,566)
Revenue Over(under) Expenditures	-	-	0.00%	-	1,347	(1,347)	8,821
RDA Successor Agency							
Revenues	412,070	125,270	43.68%	286,800	360,644	(73,844)	282,662
Expenditures	(412,070)	(125,270)	43.68%	(286,800)	(286,823)	23	(70,321)
Revenue Over(under) Expenditures	-	-	0.00%	-	73,820	(73,820)	212,341
RDA Successor Housing							
Revenues	78,620	(7,421)	-8.62%	86,041	52,201	33,840	66,242
Expenditures	(3,070)	(870)	39.55%	(2,200)	(5,559)	3,359	(2,087)
Revenue Over(under) Expenditures	75,550	(8,291)	-48.17%	83,841	46,641	37,200	64,155
All Funds Total							
All Funds Revenues	14,720,140	92,949	0.00%	14,807,191	11,990,313	2,816,878	11,519,557
All Budgeted Use of Fund Balances	1,185,230	32,770	0.00%	1,152,460	-	1,152,460	-
All Funds Expenditures	(15,812,040)	274,240	0.00%	(16,190,540)	(11,849,619)	(4,340,921)	(12,096,310)
Total Revenue Over(under)Total Expenditures	93,330	399,959	0.00%	(230,889)	140,695	(371,584)	(576,753)