

## Expenditures-Special

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

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

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

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

**Transportation Development Act, (TDA) Article 3, Bicycle and Pedestrian Fund (026)-** The City receives revenues from the Ventura County Transportation Commission (VCTC), which allocates 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.

**TDA, Article 8A, Street and Roads Fund (027) -**  
With the passing of SB716, effective July 2014, Transportation Development Act (TDA) Article 8 funds are no longer directly allocated to the City. SB716 created

the Gold Coast Transit District (GCTD), which receives TDA funds for transit. As of July 2015 there was approximately \$44,000 of carry over remaining in this fund which was spent in FY2015-16. There will be no further expenditures or revenues in this fund.

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

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

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

**Grant Fund (041)** - This fund is established to administer inter-governmental grant funds from the State of California, the federal government, or Ventura County for specific projects.

**Community Development Block Grant (CDBG) Fund (042)** -

The City applies for its CDBG funding through the County of Ventura. These projects are required to meet the needs of homelessness, job creation, housing, and senior services that are defined as low to moderate income. Qualifying projects have evolved over recent years to eliminate recreation programs and capital projects that were previously acceptable. The Sarzotti Park Picnic Area Shelters under way and proposed to be finished in FY2016-17 was able to obtain a CDBG grant based on ADA improvements, but ADA no longer qualifies as the primary factor for the grant. CDBG funds may currently be used for public facilities; public improvements; urban infrastructure; housing programs; economic development programs; and public services principally for persons of low and moderate income (which is defined as 80% or less of the area's median income). The City has not been able to identify qualifying projects at this time, although HELP of Ojai has been able to obtain grants.

**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 areas. This Fund is used to account for the assessments received for, and expenditures related to, the operations of this district.

**CITY OF OJAI  
EXPENDITURE BUDGET  
FOR  
FY 2014-2015 THROUGH FY 2016-2017**

Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>Gas Tax Fund /St. Improvement Fund (022)</u></b>					
<b><u>Transfer Out To Other Funds</u></b>					
022-1604-0900-010	Transfer To General Fund 10	227,820	179,540	179,540	-
022-1604-0900-031	Transfer To General Fund 31	-	-	-	161,520
	<b>Transfer Out To Other Funds Total</b>	<b>227,820</b>	<b>179,540</b>	<b>179,540</b>	<b>161,520</b>
	<b>Gas Tax Fund /St. Improvement Fund Total</b>	<b>227,820</b>	<b>179,540</b>	<b>179,540</b>	<b>161,520</b>

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<b><u>Drainage Fund (025)</u></b>					
<b><u>Transfer Out To Other Funds</u></b>					
025-1604-0300-999	Indirect OH Costs Allocation	2,835	680	680	16,110
025-1604-0900-031	Transfer-Out to FD31 Drain Pj	97,000	207,320	207,320	-
<b>Transfer Out To Other Funds Total</b>		<b>99,835</b>	<b>208,000</b>	<b>208,000</b>	<b>16,110</b>
<b>Drainage Fund Total</b>		<b>99,835</b>	<b>208,000</b>	<b>208,000</b>	<b>16,110</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>TDA Art 3 (99234) Bike Ped Fund (026)</u></b>					
<b><u>Transfer Out To Other Funds</u></b>					
026-1604-0900-031	Transfer-Out to FD31	36,860	91,790	182,790	259,000
	<b>Transfer Out To Other Funds Total</b>	<b>36,860</b>	<b>91,790</b>	<b>182,790</b>	<b>259,000</b>
	<b>TDA Art 3 (99234) Bike Ped Fund Total</b>	<b>36,860</b>	<b>91,790</b>	<b>182,790</b>	<b>259,000</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>Capital &amp; Special Projects and Equip. Purchase Fund (031)</u></b>					
<b><u>Capital Outlays and Special Projects</u></b>					
031-1206-0801-002	Trolley Radio & Antennae	3,330	111,250	111,250	-
031-1601-0801-402	Matillija/Alico(FarmersMkt-No)	-	13,000	13,000	-
031-1602-0801-303	Plaza (S. of Matillija)	-	5,000	5,000	-
031-1602-0801-401	Matillija/Alico(FarmersMkt-So)	-	12,000	12,000	-
031-1602-0802-102	Sarzotti Picnic Area Cnpy & Pd	-	103,500	103,500	333,500
031-1602-0802-105	Field #1 Light Poles	-	-	-	56,000
031-1602-0802-110	Skate Park Repairs/Rec Fund	-	-	-	60,000
031-1602-0802-111	Libbey Park Bike Park	-	-	-	17,000
031-1602-0802-204	Boyd Center Roof	-	10,000	10,000	12,000
031-1602-0802-209	Boyd Center -Misc	-	-	-	6,500
031-1602-0802-301	Picnic Table & Trash Recycle	-	109,000	109,000	15,000
031-1602-0802-302	Libbey Park/Fntn Area Harzard	-	6,500	6,500	6,500
031-1602-0802-303	Libbey Park Blch Sbstrct Rbld	-	52,000	52,000	-
031-1602-0802-310	Libbey Park/New Playground Eq	3,779	265,000	265,000	-
031-1602-0802-315	Libbey Park / Plygrnd Shade	-	17,000	17,000	-
031-1602-0802-320	Libbey Park/Restrooms Remodel	-	150,000	150,000	150,000
031-1602-0802-500	Daly Park (Sign/table/trash)	-	-	-	2,500
031-1603-0801-169	Signal St Leased Lot (Adjacent	-	8,000	8,000	-
031-1603-0801-170	Electric Main Gate & Fencing	-	65,000	65,000	-
031-1603-0816-150	City Hall Roof Repair	12,426	10,000	10,000	-
031-1603-0816-154	PW Crew Bldg Refurbish	1,724	-	-	-
031-1603-0816-155	Plaza Improvements	4,586	6,500	6,500	6,500
031-1603-0816-164	Chapel Roof	-	30,000	30,000	-
031-1603-0816-165	City Hall Trim Repair	-	22,000	22,000	35,000
031-1603-0816-166	Museum Gate	-	20,000	20,000	20,000
031-1603-0816-167	City Hall Parking Lot	-	10,000	10,000	-
031-1603-0816-171	Trash/Recycle Can & Bench Repl	-	-	-	52,000
031-1603-0816-172	Gravel/Chip Storage Cribs	-	-	-	15,000
031-1603-0816-173	Police dept - Roof work	-	-	-	17,000

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031-1603-0816-300	Cemetery Master Plan	-	10,000	10,000	-
031-1603-0823-000	Parking Lot Repair	-	-	-	87,000
031-1604-0804-101	Sgnl/Grnd/Smmr/Intrsctn/Sdwlk	-	-	-	60,000
031-1604-0805-002	Pavement Mgmt System	1,500	3,000	3,000	3,000
031-1604-0805-100	Mat/Aliso Xing/Ojai Ave.Study	7,624	-	-	-
031-1604-0805-101	Bike Trail Xing Rework	-	45,000	45,000	45,000
031-1604-0805-103	Bike Trail Slurry (Fox-Bryant)	-	11,000	11,000	11,000
031-1604-0805-105	PdXngRpFsh/Nrdf/Cnd/Vntra	-	35,000	35,000	177,000
031-1604-0805-310	CmpltStImplmntPlan(w/bike/ped)	19,840	-	-	16,000
031-1604-0805-330	Pole Mount Traf Imp Device	-	3,500	3,500	-
031-1604-0805-400	Grand Ave Bike Lane	100	90,000	90,000	-
031-1604-0805-401	CurbExt&Light@ElPaseo@Ojai	4,000	-	-	-
031-1604-0805-402	Bike Trail Bridge@FoxCnynBrrmc	4,053	65,500	65,500	134,980
031-1604-0805-403	Grand Ave Sidewalk Project	-	16,000	16,000	40,000
031-1604-0814-001	Drainage Study Update	-	45,000	45,000	70,000
031-1604-0814-002	Topo Map w/ LIDAR	-	6,000	6,000	-
031-1604-0814-003	Large Drain Safety Improvement	-	20,000	20,000	-
031-1604-0814-004	Re-Line Arcade 54" CMP	-	40,000	40,000	40,000
031-1604-0814-005	Re-Line Signal St 30" CMP	-	30,000	30,000	-
031-1604-0814-006	Concrete Floor End of 54" ACMP	-	10,000	10,000	-
031-1604-0814-007	Video Inspection CMP/RCP Drain	-	10,000	10,000	10,000
031-1604-0814-102	Drainage-Signal St CB @ TopaSt	-	-	-	15,000
031-1604-0814-104	Bryan St - CB at Ditch	507	7,000	7,000	7,000
031-1604-0814-105	PdXngE.EndArcade/CB toDrain	-	15,000	15,000	15,000
031-1604-0817-001	Martindale Ave Resurface	-	28,000	28,000	-
031-1604-0817-002	Goldenwest Resurface	-	174,000	174,000	-
031-1604-0817-003	Descanso Ave Resurface	-	172,000	172,000	-
031-1604-0817-004	Matilija St (Foothill-Signal)	-	160,000	160,000	-
031-1604-0817-006	CalRecycle Rubber AC	-	45,000	45,000	52,850
031-1604-0817-008	Road Overlays	-	471,000	471,000	-
031-1604-0817-802	Arterial St Overlay-constr	-	-	-	200,000

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
031-1604-0817-817	Residential street overlay	-	-	-	654,360
031-1604-0817-905	CMAQ - Ped Xings & Improvement	-	-	-	111,500
031-1604-0818-805	Signal CB @ Topa	-	15,000	15,000	-
031-1604-0821-000	ATP-Programming Consultant	-	-	-	17,120
031-1604-0821-001	ATP-Prelim Dsgn&Outr-nongrant	-	-	-	40,000
031-1604-0821-002	ATP - Prelim Dsgn & Outr-Grant	-	-	-	230,000
031-1604-0833-210	Trip / Hazard Removal	11,327	10,000	10,000	10,000
031-1604-0833-901	Foothill at Euc Grate Improv't	-	15,000	15,000	-
031-1604-0898-001	601 Pearl St/Purch/BryantStTMF	1,250	-	-	-
<b>Capital Outlays and Special Projects Total</b>		<b>76,048</b>	<b>2,577,750</b>	<b>2,577,750</b>	<b>2,851,310</b>
<b><u>Equipment Purchases</u></b>					
031-1604-0899-060	Radar Trailer Rebuild	4,459	-	-	-
031-1604-0900-033	Transfer out to Fund 033	-	-	-	136,340
<b>Equipment Purchases Total</b>		<b>4,459</b>	<b>-</b>	<b>-</b>	<b>136,340</b>
<b>Capital &amp; Spcl Prcnts &amp; Equip. Purch. Fund Total</b>		<b>80,507</b>	<b>2,577,750</b>	<b>2,577,750</b>	<b>2,987,650</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>Parks Acquisition Fund (032)</u></b>					
<b><u>Special Projects</u></b>					
032-1550-0147-000	Sarzotti Park Master Plan	2,230	-	-	-
	<b>Parks Acquisition Fund Total</b>	<b>2,230</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>Equipment Replacement Fund (033)</u></b>					
<b><u>Equipment Purchases</u></b>					
033-1101-0899-200	Tools & Equipment	-	10,000	10,000	-
033-1104-0899-300	Finance Dept Vehicle	-	20,000	20,000	5,000
033-1401-0899-200	Software implementation	-	-	-	30,000
033-1503-0899-300	Rec Dept Van	-	30,000	30,000	-
033-1601-0899-100	Trucks	-	-	-	59,000
<b>Equipment Purchases Total</b>		-	<b>60,000</b>	<b>60,000</b>	<b>94,000</b>
<b>Equipment Replacement Fund Total</b>		-	<b>60,000</b>	<b>60,000</b>	<b>94,000</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>Street Lighting District Fund (050)</u></b>					
<b><u>Salaries and Benefits</u></b>					
050-1603-0162-000	Street Lighting Electricity	50,716	20,460	20,460	20,460
050-1604-0011-000	Salaries - Regular	20	1,230	1,230	1,200
050-1604-0021-001	Pers/retirement	5	370	370	360
050-1604-0021-002	Social Security	1	70	70	70
050-1604-0021-003	Icma	1	20	20	-
050-1604-0021-005	Workers Comp Insurance	965	920	920	980
050-1604-0021-006	Health Insurance	4	70	70	10
050-1604-0021-008	Disability Insurance	-	10	10	10
050-1604-0021-009	Dental Insurance	-	10	10	-
050-1604-0021-012	Medicare	-	20	20	20
<b>Salaries and Benefits Total</b>		<b>51,710</b>	<b>23,180</b>	<b>23,180</b>	<b>23,110</b>
<b><u>Other Operating Expenditures</u></b>					
050-1604-0119-000	Interest Expense	-	1,020	1,020	2,000
050-1604-0162-000	Street Lighting Electricity	10,711	63,450	63,450	43,900
050-1604-0300-999	Indirect OH Costs Allocation	15,651	12,070	12,070	12,650
<b>Other Operating Expenditures Total</b>		<b>26,362</b>	<b>76,540</b>	<b>76,540</b>	<b>58,550</b>
<b>Street Lighting District Fund Total</b>		<b>78,072</b>	<b>99,720</b>	<b>99,720</b>	<b>81,660</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>Library Special Tax Fund (051)</u></b>					
<b><u>Other Operating Expenditures</u></b>					
051-1203-0210-000	Library Services	106,000	105,220	105,220	106,000
051-1203-0300-999	Indirect OH Costs Allocation	-	-	-	17,100
	<b>Other Operating Expenditures Total</b>	<b>106,000</b>	<b>105,220</b>	<b>105,220</b>	<b>123,100</b>
	<b>Library Special Tax Fund</b>	<b>106,000</b>	<b>105,220</b>	<b>105,220</b>	<b>123,100</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<b><u>Plaza Maintenance District Fund (052)</u></b>					
<b><u>Salaries and Benefits</u></b>					
052-1606-0011-000	Salaries - Regular	28,635	20,460	20,460	22,000
052-1606-0021-001	Pers/retirement	7,130	6,200	6,200	4,660
052-1606-0021-002	Social Security	1,630	1,240	1,240	1,360
052-1606-0021-003	lcma	379	880	880	280
052-1606-0021-004	Unemployment	62	160	160	60
052-1606-0021-005	Workers Comp Insurance	6,324	6,040	6,040	6,040
052-1606-0021-006	Health Insurance	4,338	4,790	4,790	3,750
052-1606-0021-007	Life Insurance	42	90	90	30
052-1606-0021-008	Disability Insurance	-	110	110	110
052-1606-0021-009	Dental Insurance	273	570	570	210
052-1606-0021-011	Vision Insurance	48	100	100	100
052-1606-0021-012	Medicare	406	290	290	320
<b>Salaries and Benefits Total</b>		49,267	40,930	40,930	38,920
<b><u>Other Operating Expenditures</u></b>					
052-1606-0119-000	Interest Expense	1,021	-	-	-
052-1606-0133-000	Prior Yr Assessment Adjustment	3,196	3,200	3,200	-
052-1606-0146-000	Plaza Maint. Parts & Supplies	2,434	5,000	5,000	3,200
052-1606-0147-000	Contr Srv /Professional Srv	8,754	7,500	7,500	-
052-1606-0147-150	Contract Services/ Janitorial	6,080	5,900	5,900	6,270
052-1606-0147-200	Contract Services	3,419	4,500	4,500	1,930
052-1606-0147-315	Contract Services / Restroom	-	-	-	210
052-1606-0191-000	Electricity	5,640	7,000	7,000	7,000
052-1606-0193-000	Water	10,493	12,150	12,150	12,500
052-1606-0196-000	Sewer Service	1,341	1,290	1,290	1,360
052-1606-0197-000	Refuse Pickup,Plaza District	50,161	49,200	49,200	49,200
052-1606-0300-999	Indirect OH Costs Allocation	28,852	33,570	33,570	27,540
<b>Other Operating Expenditures Total</b>		121,389	129,310	129,310	109,210
<b><u>Transfer Out To Other Funds</u></b>					
052-1606-0900-031	TransferOut-Capital Proj Fd31	-	6,500	6,500	6,500
<b>Transfer Out To Other Funds Total</b>		-	6,500	6,500	6,500
<b>Plaza Maintenance District Fund Total</b>		170,656	176,740	176,740	154,630