

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) - 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 CDBG funding through the County of Ventura. These projects are required to address needs of homelessness, job creation, housing, and senior services (services are to be provided to persons of 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 were finished in FY2016-17 partially using a CDBG grant based on ADA improvements. 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).

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 \$110,000 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
ADOPTED BUDGET
FOR
FY 2017-2018 WITH COMPARISON TO FY 2016-2017**

Account Number	Description	Actual FY15-16	Adopted Budget FY16-17	Final Budget FY16-17	Adopted Budget FY17-18	Change from Prior Year Budget
<u>Libbey Bowl Maintenance Fund</u>						
<u>Transfer Out To Other Funds</u>						
011-1104-0900-031	Transfer To Cap Proj Fund 31	-	-	-	5,000	5,000
011-1104-0900-033	Transfer To Equip Replace Fund 33	-	-	-	5,000	5,000
<u>Transfer Out To Other Funds</u>						
Fund 011	Total Exp - Libbey Bowl Main Fund	-	-	-	10,000	10,000

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<u>Gas Tax Fund /St. Improvement</u>						
<u>Transfer to Other Funds</u>						
022-1604-0900-031	Transfer To General Fund 31	-	161,520	161,520	303,000	141,480
	Transfer Out To Other Funds Total	-	161,520	161,520	303,000	141,480
Fund 022	Total Exp - Gas Tax Fund	-	161,520	161,520	303,000	141,480

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<u>Transit Capital Fund</u>						
<u>Transfer Out To Other Funds</u>						
024-1206-0900-023	Transfer to Transit Fund (23)	-	-	-	195,000	195,000
024-1206-0900-031	Trnsf Out To Capita Proj Fnd 31	-	75,000	75,000	71,600	(3,400)
	Transfer Out To Other Funds Total	-	75,000	75,000	266,600	191,600
Fund 024	Transit Capital Fund Total Expenses	-	75,000	75,000	266,600	191,600

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<u>Drainage Fund</u>						
<u>Indirect OH Costs Allocation</u>						
025-1604-0300-999	Indirect OH Costs Allocation	680	16,480	16,480	17,920	1,440
	Indirect OH Costs Allocation Total	680	16,480	16,480	17,920	1,440
<u>Transfer Out To Other Funds</u>						
025-1604-0900-031	Transfer-Out to FD31 Drain Prj	115,000	167,000	167,000	115,000	(52,000)
	Transfer Out To Other Funds Total	115,000	167,000	167,000	115,000	(52,000)
Fund 025	Total Exp - Drainage Fund	115,680	183,480	183,480	132,920	(50,560)

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Account Number	Description	Actual FY15-16	Adopted Budget FY16-17	Final Budget FY16-17	Adopted Budget FY17-18	Change from Prior Year Budget
<u>TDA Art 3 (99234) BikePedFund</u>						
<u>Transfer Out To Other Funds</u>						
026-1604-0900-031	Transfer-Out to FD31	10,083	259,000	259,000	210,000	(49,000)
	Transfer Out To Other Funds Total	10,083	259,000	259,000	210,000	(49,000)
Fund 026	Total Exp -TDA Art 3 Fund	10,083	259,000	259,000	210,000	(49,000)

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<u>TDA Art 8 (99400 A)ST& RD Fund</u>						
<u>Transfer to Other Funds</u>						
027-1604-0900-010	Transf-out-general Fund(10)	44,635	-	-	-	-
	Transfer Out To Other Funds Total	44,635	-	-	-	-
Fund 027	Total Exp - TDA Art 8 Fund	44,635	-	-	-	-

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<u>Capital & Special Proj Fund</u>						
<u>Transportation Fund</u>						
031-1206-0801-004	Trolley Stop Shelters	-	112,500	112,500	-	(112,500)
031-1206-0801-005	Trolley Wash pad & Sound Wall	-	75,000	75,000	71,700	(3,300)
	Transportation Fund Total	-	187,500	187,500	71,700	(115,800)
<u>Public Works Department</u>						
031-1602-0802-102	Sarzotti Picnic Area Cnpy & Pd	21,665	357,500	357,500	-	(357,500)
031-1062-0802-	Sarzotti Outdoor Basketball Court	-	-	-	50,000	50,000
031-1062-0802-	Sarzotti Gymnastics Equipment	-	-	-	10,000	10,000
031-1602-0802-105	Field #1 Light Poles	-	56,000	56,000	56,000	-
031-1602-0802-110	Skate Park Repairs/Rec Fund	-	65,000	65,000	-	(65,000)
031-1602-0802-111	Libbey Park Bike Park	98	20,000	20,000	20,000	-
031-1602-0802-204	Boyd Center Roof	-	12,000	12,000	21,000	9,000
031-1602-0802-209	Boyd Center -Misc.	-	6,500	6,500	6,500	-
031-1602-0802-301	Picnic Table & Trash Recycle	151,577	44,000	44,000	-	(44,000)
031-1602-0802-302	Libbey Park/Fntn Area Hazard	-	15,000	15,000	-	(15,000)
031-1602-0802-	Libbey Park Sewer Line Pump System	-	-	-	17,500	17,500
031-1602-0802-310	Libbey Park/New Playground Eq	353,562	-	-	12,000	12,000
031-1602-0802-320	Libbey Park/Restrooms Remodel	-	200,000	200,000	112,500	(87,500)
031-1602-0802-500	Daly Park (Sign/table/trash)	-	2,500	2,500	-	(2,500)
031-1603-0801-170	Electric Main Gate & Fencing	-	56,600	56,600	56,600	-
031-1603-0816-150	City Hall Roof Repair	-	-	-	20,000	20,000
031-1603-0816-	PW Lower Yard Equip Roof	-	-	-	5,000	5,000
031-1603-0816	Equipment-Replace AC PW Office	-	-	-	5,500	5,500
031-1603-0816	Equipment-Replace Backup Generator PW	-	-	-	4,500	4,500
031-1603-0816-155	Plaza Improvements	-	6,500	6,500	-	(6,500)
031-1603-0816-164	Chapel Roof	-	-	-	-	-
031-1603-0816-165	City Hall Trim Repair	-	40,000	40,000	-	(40,000)
031-1603-0816-166	Museum Gate	-	20,000	20,000	20,000	-

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031-1603-0816	Truck Parking Roofing	-	-	-	-	-
031-1603-0816-171	Trash/Recycle Can & Bench Repl	-	52,000	52,000	-	(52,000)
031-1603-0816-172	Gravel/Chip Storage Cribs	-	15,000	15,000	5,000	(10,000)
031-1603-0816-173	Police dept - Roof work	-	17,000	17,000	20,000	3,000
031-1603-0816-300	Cemetery Master Plan	-	25,000	25,000	20,000	(5,000)
031-1603-0823-000	Parking Lot Repair	-	87,000	87,000	100,000	13,000
031-1604-0804-101	Sgnl/Grnd/Smmr/Intrsctn/Sdwlk	-	60,000	60,000	-	(60,000)
031-1604-0805-002	Pavement Mgmt System	-	3,000	3,000	-	(3,000)
031-1604-0805-005	ADA Implementation Plan	-	45,000	45,000	10,000	(35,000)
031-1604-0805-101	Bike Trail Xing Rework	-	-	-	45,000	45,000
031-1604-0805-103	Bike Trail Slurry (Fox-Bryant)	-	11,000	11,000	-	(11,000)
031-1604-0805-105	PdXngRpFlsh/Nrdf/Cnd/Vntra	176	197,000	197,000	112,000	(85,000)
031-1604-0805-106	Whispering Oaks Xing	-	-	-	120,000	120,000
031-1604-0805-107	Maricopa HWY Ped Xings RRFBs	-	-	-	90,000	90,000
031-1604-0805-310	CmpltStImplmntPlan(w/bike/ped)	150	26,000	26,000	10,000	(16,000)
031-1604-0805-	Portable Speed Radar Sign	-	-	-	5,000	5,000
031-1604-0805-402	Bike Trail Bridge@FoxCnynBrrnc	5,883	140,310	140,310	142,980	2,670
031-1604-0805-403	Grand Ave Sidewalk Project	-	40,000	40,000	40,000	-
Public Works Department Total		533,111	1,619,910	1,619,910	1,137,080	(482,830)
<u>Drainage Project</u>						
031-1604-0814-001	Drainage Study Update	105	70,000	70,000	70,000	-
031-1604-0814-004	Re-Line Arcade 54"CMP	-	40,000	40,000	-	(40,000)
031-1604-0814-007	Video Inspection CMP/RCP Drain	-	20,000	20,000	20,000	-
031-1604-0814-102	Drainage-Signal St CB @ TopaSt	1,183	15,000	15,000	-	(15,000)
031-1604-0814-104	Bryan St - CB at Ditch	-	7,000	7,000	-	(7,000)
031-1604-0814-105	PdXngE.EndArcade/CB to Drain	-	15,000	15,000	25,000	10,000
Drainage Project Total		1,288	167,000	167,000	115,000	(52,000)

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<u>STP / Street Overlay Project</u>						
031-1604-0817-006	CalRecycle Rubber AC	-	1,380,880	1,380,880	-	(1,380,880)
031-1604-0817-008	Road Overlays	-	-	-	1,528,620	1,528,620
031-1604-0817-817	Residential street overlay	967,776	-	-	-	-
031-1604-0817-905	CMAQ - Ped Xings & Improvement	-	111,500	111,500	-	(111,500)
031-1604-0818-805	Signal CB @ Topa	-	-	-	-	-
	Street Overlay Project Total	967,776	1,492,380	1,492,380	1,528,620	36,240
<u>ATP Grant Projects</u>						
031-1604-0821-000	ATP-Programming Consultant	-	17,120	17,120	12,000	(5,120)
031-1604-0821-001	ATP-Prelim Dsgn&Outr-nongrant	-	120,000	120,000	35,000	(85,000)
031-1604-0821-002	ATP - Prelim Dsgn & Outr-Grant	-	230,000	230,000	123,000	(107,000)
	ATP Grant Projects Total	-	367,120	367,120	170,000	(197,120)
<u>Arcade Plaza Drain</u>						
031-1604-0833-210	Trip / Hazard Removal	-	10,000	10,000	-	(10,000)
	Arcade Plaza Drain Total	-	10,000	10,000	-	(10,000)
<u>Capital Projects and Assets</u>						
031-1110-0899-100	Land Purchase	-	-	200,000	-	(200,000)
	Capital Projects and Asset Total	-	-	200,000	-	(200,000)
<u>Transfers Out</u>						
031-1604-0900-033	Transfer out to Fund 033		136,340	136,340	75,830	(60,510)
	Transfers Out Total	-	136,340	136,340	75,830	(60,510)
Fund 031	Total Exp -Capital Proj Fund	1,502,175	3,980,250	4,180,250	3,098,230	(1,082,020)

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Account Number	Description	Actual FY15-16	Adopted Budget FY16-17	Final Budget FY16-17	Adopted Budget FY17-18	Change from Prior Year Budget
<u>Parks Acquisition Fund</u>						
<u>Operating Expenditures</u>						
032-1550-0147-000	Sarzotti Park Master Plan	-	-	-	-	-
Fund 032	Total Exp - Parks Acquisition Fund	-	-	-	-	-

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Account Number	Description	Actual FY15-16	Adopted Budget FY16-17	Final Budget FY16-17	Adopted Budget FY17-18	Change from Prior Year Budget
<u>Equipment Replacement Fund</u>						
<u>Expenditures</u>						
033-1101-0899-200	Tools & Equipment	-	40,200	40,200	-	(40,200)
033-1401-0899-200	Software implementation	-	15,000	15,000	700	(14,300)
033-1503-0899-201	Equipment - Recreation programs	-	-	-	-	-
033-1601-0899-100	Vehicle purchases	-	59,000	59,000	97,800	38,800
033-1601-0899-110	Generators & AC	-	-	-	-	-
033-1601-0899-121	Electric Vehicle Charging Stat	-	-	-	12,340	12,340
033-1601-0899-210	Landscaping & Yard Equip (Electric Tools)	-	-	-	28,000	28,000
033-1801-0899-301	IT Servers & Hardware	-	-	-	14,000	14,000
033-1801-0899-302	IT PW Computers	-	-	-	2,000	2,000
033-1801-0899-303	IT Network & Server Room	-	-	-	27,000	27,000
<u>Expenditures Total</u>		-	114,200	114,200	181,840	67,640
Fund 033	Total Exp - Equip & IT Replacement Fund	-	114,200	114,200	181,840	67,640

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Account Number	Description	Actual FY15-16	Adopted Budget FY16-17	Final Budget FY16-17	Adopted Budget FY17-18	Change from Prior Year Budget
<u>Street Lighting Fund</u>						
<u>PW - General Maintenance</u>						
050-1603-0162-000	Street Lighting Electricity	-	20,460	20,460	20,460	-
	PW - General Maintenance Total	-	20,460	20,460	20,460	-
<u>Salaries and Benefits</u>						
050-1604-0011-000	Salaries - Regular	20	1,200	1,200	1,200	-
050-1604-0021-001	Pers/retirement	3	360	360	-	(360)
050-1604-0021-002	Social Security	1	70	70	70	-
050-1604-0021-005	Workers Comp Insurance	920	980	980	110	(870)
050-1604-0021-006	Health Insurance	4	10	10	220	210
050-1604-0021-007	Life Insurance	-	10	10	-	(10)
050-1604-0021-008	Disability Insurance	-	20	20	10	(10)
050-1604-0021-009	Dental Insurance	-	-	-	10	10
050-1604-0021-012	Medicare	-	-	-	20	20
050-1604-0021-016	PERS Unfunded Liability	-	-	-	250	250
	Salaries and Benefits Total	948	2,650	2,650	1,890	(760)
<u>Operating Expenditures</u>						
050-1604-0119-000	Interest Expense	-	2,000	2,000	2,100	100
050-1604-0147-000	Contractual Services	-	-	-	43,900	43,900
050-1604-0162-000	Street Lighting Electricity	60,025	43,900	43,900	43,900	-
050-1604-0300-999	Indirect OH Costs Allocation	12,070	12,940	12,940	11,320	(1,620)
	Operating Expenditures Total	72,095	58,840	58,840	101,220	42,380
Fund 050	Total Exp - Street Lighting Fund	73,043	81,950	81,950	123,570	41,620

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<u>Library Special Tax Fund</u>						
<u>Operating Expenditures</u>						
051-1203-0210-000	Library Services	106,000	106,000	106,000	106,000	-
051-1203-0300-999	Indirect OH Costs Allocation	-	17,490	17,490	5,620	(11,870)
	Operating Expenditures Total	106,000	123,490	123,490	111,620	(11,870)
Fund 051	Total Exp - Library Tax Assessment Fund	106,000	123,490	123,490	111,620	(11,870)

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<u>Plaza Maintenance Fund</u>						
<u>Salaries and Benefits</u>						
052-1606-0011-000	Salaries - Regular	19,920	22,000	22,000	24,840	2,840
052-1606-0021-001	Pers/retirement	3,065	4,660	4,660	40	(4,620)
052-1606-0021-002	Social Security	1,110	1,360	1,360	1,540	180
052-1606-0021-003	Icma	251	280	280	-	(280)
052-1606-0021-004	Unemployment	45	60	60	-	(60)
052-1606-0021-005	Workers Comp Insurance	6,040	6,040	6,040	2,180	(3,860)
052-1606-0021-006	Health Insurance	3,650	3,750	3,750	4,520	770
052-1606-0021-007	Life Insurance	32	30	30	40	10
052-1606-0021-008	Disability Insurance	-	110	110	170	60
052-1606-0021-009	Dental Insurance	206	210	210	280	70
052-1606-0021-011	Vision Insurance	35	100	100	50	(50)
052-1606-0021-012	Medicare	281	320	320	360	40
052-1606-0021-016	PERS Unfunded Liability	-	-	-	5,230	5,230
	Salaries and Benefits Total	34,635	38,920	38,920	39,250	330
<u>Operating Expenditures</u>						
052-1606-0146-000	Plaza Maint. Parts & Supplies	4,460	3,200	3,200	4,500	1,300
052-1606-0147-150	Contract Services/ Janitorial	7,336	6,270	6,270	6,270	-
052-1606-0147-200	Contract Services	4,235	1,930	1,930	1,930	-
052-1606-0147-315	Contract Services / Restroom	970	210	210	210	-
052-1606-0191-000	Electricity	5,902	7,060	7,060	7,060	-
052-1606-0193-000	Water	13,869	12,560	12,560	7,640	(4,920)
052-1606-0196-000	Sewer Service	1,364	1,360	1,360	1,450	90
052-1606-0197-000	Refuse Pickup.Plaza District	47,717	49,200	49,200	49,200	-
052-1606-0300-999	Indirect OH Costs Allocation	33,570	28,160	28,160	27,660	(500)
	Operating Expenditures Total	119,423	109,950	109,950	105,920	(4,030)

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<u>Transfer Out To Other Funds</u>						
052-1606-0900-031	Transfer Out-Capital Proj Fd31	6,500	6,500	6,500	-	(6,500)
	Transfer Out To Other Funds Total	6,500	6,500	6,500	-	(6,500)
Fund 052	Total Exp - Plaza Maintenance Fund	160,558	155,370	155,370	145,170	(10,200)