

Revenue – 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:

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.

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 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 were finished in FY2016-17 partially using 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. 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 FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
<u>Libbey Bowl Maintenance Fund</u>						
<u>Use of Money & Property</u>						
011-9304-1033-100	<u>Libbey Bowl Ticket Surcharge</u>	6,414	6,000	6,000	6,000	-
	<u>Use of Money & Property Total</u>	6,414	6,000	6,000	6,000	-
<u>Misc Receipts & Refunds</u>						
011-9307-1044-999	<u>Budgeted Use of Fund Balance</u>	-	-	-	4,000	4,000
	<u>Misc Receipts & Refunds Total</u>	-	-	-	4,000	4,000
Fund 011	<u>Total Revenues - Libbey Bowl Maint.</u>	6,414	6,000	6,000	10,000	4,000

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<u>Gas Tax Fund /St. Improvement</u>						
<u>Tax Revenues</u>						
022-9301-1082-000	Highway User Tax - 2103	34,776	17,950	17,950	29,930	11,980
022-9301-1084-000	Highway User Tax 2105	42,605	47,540	47,540	43,450	(4,090)
022-9301-1085-000	Highway User Tax - 2106	31,710	28,010	28,010	31,040	3,030
022-9301-1086-000	Highway User Tax - 2107	52,083	66,020	66,020	56,140	(9,880)
022-9301-1087-000	Highway User Tax - 2107.5	2,000	2,000	2,000	2,000	-
022-9301-1088-000	HUTA-Road Maint Rehab	-	-	-	43,110	43,110
022-9301-1089-000	HUTA - State Loan Repayment	-	-	-	8,550	8,550
	Tax Revenues Total	163,174	161,520	161,520	214,220	52,700
<u>Use of Money / Property</u>						
022-9304-1033-000	Interest Income	-	-	-	800	800
	Use of Money / Property Total	-	-	-	800	800
Fund 022	Total Revenues - Gas Tax Fund	163,174	161,520	161,520	215,020	53,500

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Account Number	Description	Actual FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
<u>Use of Money / Property</u>						
024-9304-1033-000	Interest Income	-	-	-	500	500
	<u>Use of Money / Property Total</u>	-	-	-	500	500
<u>Equipment Replacement</u>						
024-9305-1014-001	1B Transit Fnds /Deferred	-	-	-	195,000	195,000
024-9305-1014-010	TDA Art4 CAP GCTD-Def Rev	-	75,000	75,000	75,000	-
	<u>Equipment Replacement Total</u>	-	75,000	75,000	270,000	195,000
<u>Transfer In from Other Funds</u>						
024-9307-1045-023	Transfer in/Transit Fund (023)	60,000	60,000	60,000	-	(60,000)
	<u>Transfer In Total</u>	60,000	60,000	60,000	-	(60,000)
Fund 024	<u>Total Revenues - Transit Capital</u>	60,000	135,000	135,000	270,500	135,500

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<u>Drainage Fund</u>						
<u>Drainage Fees</u>						
025-9301-1070-000	<u>Drainage Fees</u>	19,315	15,000	15,000	15,000	-
	<u>Drainage Fees Total</u>	19,315	15,000	15,000	15,000	-
<u>Use of Money & Property</u>						
025-9304-1033-000	<u>Interest Income</u>	1,026	1,110	1,110	600	(510)
	<u>Use of Money & Property Total</u>	1,026	1,110	1,110	600	(510)
<u>Other Revenues</u>						
025-9307-1044-999	<u>Budgeted Use of Fund Balance</u>	-	167,370	167,370	117,320	(50,050)
	<u>Other Revenues Total</u>	-	167,370	167,370	117,320	(50,050)
Fund 025	<u>Total Revenues - Drainage Fund</u>	20,341	183,480	183,480	132,920	(50,560)

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<u>TDA Art 3 (99234) BikePedFund</u>						
<u>Tax Revenues</u>						
026-9301-1094-000	Article 3 - Bike/Ped Funds	90,847	40,000	40,000	-	(40,000)
026-9304-1033-000	Interest Income	1,186	400	400	1,400	1,000
026-9307-1044-999	Budgeted Use of Fund Balance	-	218,600	218,600	208,600	(10,000)
Fund 026	Total Revenues - TDA Article 3 Fund	92,033	259,000	259,000	210,000	(49,000)

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<u>Capital & Special Proj Fund</u>						
<u>Transfer Out To Other Funds</u>						
031-9000-0900-010	Transfer in from Fund10/Pirie fund Def Rev	84,540	75,340	112,880	48,000	(64,880)
031-9000-0900-010	Transfer in from Fund10/Rec	-	-	-	7,260	7,260
031-9000-0900-010	Transfer in from Fund10/AB939 def rev	-	-	-	118,440	118,440
031-9000-0900-010	Transfer in from Fund10/	-	-	200,000	-	(200,000)
031-9000-0900-011	Transfer in from Fund11	-	-	-	5,000	5,000
031-9000-0900-022	Transfer in from Fund22	-	161,520	161,520	425,780	264,260
031-9000-0900-023	Transfer in from Fund23	1,694	56,600	56,600	-	(56,600)
031-9000-0900-024	Transfer-in frm Trans Equip FD 24	3,000	75,000	75,000	71,600	(3,400)
031-9000-0900-025	Transfer-in frm Drainage FD 25	115,000	157,000	157,000	115,000	(42,000)
031-9000-0900-026	Transfer-in frm TDA Art 3 FD 26	10,083	371,000	371,000	210,000	(161,000)
031-9000-0900-052	Transfer-in frm PlazaMaint F52	6,500	6,500	6,500	-	(6,500)
031-9000-0900-070	<u>Transfer-in frm PlazaMaint F70</u>	-	-	-	20,000	20,000
	<u>Transfer Out To Other Funds Total</u>	220,817	902,960	1,140,500	1,021,080	(119,420)
<u>Transient Occupancy Tax</u>						
031-9301-1027-000	Transient Occupancy Tax	634,801	643,300	643,300	691,750	48,450
	<u>Transient Occupancy Tax Total</u>	634,801	643,300	643,300	691,750	48,450
<u>Revenue From Other Agencies</u>						
031-9305-1012-001	STP/Road Overlay & Rcnstrctn	-	200,000	200,000	200,000	-
031-9305-1012-002	STP/Fulton St Extension	-	-	-	-	-
031-9305-1012-005	CMAQ/BikeTrail@FoxCanyon	-	101,640	101,640	102,980	1,340
031-9305-1012-006	CMAQ Ped Xings	-	100,000	100,000	-	(100,000)
031-9305-1012-007	CMAQ Trolley Stops	-	99,600	99,600	-	(99,600)
031-9305-1012-020	ATP Grant- Ojai/Maricopa	-	230,000	230,000	50,000	(180,000)
031-9305-1014-000	ATP Grant- Ojai/Maricopa	-	-	-	56,600	56,600
031-9305-1108-010	CDBG Grant/Sarzotti PicnicArea	-	80,000	80,000	-	(80,000)
	<u>Revenue From Other Agencies Total</u>	-	811,240	811,240	409,580	(401,660)
<u>Other Revenues</u>						
031-9307-1044-001	Dntr/OCA/SarzottiPicnicArea	-	95,000	95,000	-	(95,000)
031-9307-1044-002	Dntr/LibbeyPlyrndEquip	61,888	-	-	-	-
031-9307-1044-003	Dntr/OCA/LibbeyRstrmsRmdle	-	75,000	75,000	-	(75,000)

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031-9307-1044-008	Dntn/OCA/SZPFld Light Poles	-	28,000	28,000	65,000	37,000
031-9307-1044-013	AB 939 Revenue	-	195,850	195,850	-	(195,850)
031-9307-1044-014	CalRecycle RAC Grant	-	45,000	45,000	-	(45,000)
031-9307-1044-020	Project Cost Reimb. frm public	-	-	-	70,590	70,590
031-9307-1044-100	Skate Ojai/Park Donations (OCA)	-	40,000	40,000	-	(40,000)
031-9307-1044-990	<u>Budgeted Use of Fund Balance</u>	-	-	539,920	840,230	300,310
	<u>Other Revenues Total</u>	61,888	478,850	1,018,770	975,820	(42,950)
Fund 031	<u>Total Revenue - Capital Proj Fund</u>	917,506	2,836,350	3,613,810	3,098,230	(515,580)

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<u>Parks Acquisition Fund</u>						
<u>Parks Acq Fee</u>						
032-9301-1068-000	Parks Acq Fee	620	1,100	1,100	-	(1,100)
032-9304-1033-000	Interest Income	53	10	10	-	(10)
Fund 032	Total Revenues - Parks Acquisition	673	1,110	1,110	-	(1,110)

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<u>Equipment Replacement Fund</u>						
<u>Transfer in From Other Funds-Vehicles</u>						
033-9000-0900-031	Transfer from 031	-	136,340	136,340	75,830	(60,510)
033-9001-0900-010	Vehicle Repl Transfer Fnd 10	-	62,300	62,300	65,900	3,600
033-9001-0900-023	Vehicle Repl Transfer Fnd 23	-	2,640	2,640	2,640	-
033-9002-0900-010	Transfer from Fund 010 (tech Fund)	-	37,760	37,760	38,080	320
033-9002-0900-011	Transfer from 011 (tech Fund)	-	-	-	5,000	5,000
033-9002-0900-023	Transfer from 023 (tech Fund)	-	2,220	2,220	1,920	(300)
033-9305-1012-100	Misc Grant Revenues	-	-	-	36,330	36,330
<u>Budgeted Use of Fund Balance</u>						
Fund 033	Total Revenues - Equip & IT Replacement	-	241,260	241,260	225,700	(15,560)

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<u>Street Lighting Fund</u>						
<u>Use of Money / Property</u>						
050-9304-1033-000	Interest Income	-	-	-	300	300
	Use of Money / Property Total	-	-	-	300	300
<u>Transfer-in from Other Funds</u>						
050-9307-1045-010	Transfer-in/GF Assessment(10)	1,460	1,460	1,460	1,460	-
050-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	6,350	6,350	6,350	6,350	-
	Transfer-in from Other Funds	7,810	7,810	7,810	7,810	-
<u>Special Assessment</u>						
050-9308-1077-000	Street Lighting Assessment	44,179	46,728	46,728	48,120	1,392
050-9308-1077-107	Admin Cost / Ventura County	(973)	(1,200)	(1,200)	(1,200)	-
050-9308-1077-201	Street Lighting - Interest App	-	-	-	-	-
050-9308-1077-411	Overlay District (3) Assessment	42,830	45,382	45,382	47,130	1,748
	Street Lighting Assessment	86,036	90,910	90,910	94,050	3,140
Fund 050	Total Revenues - Street Lighting Fund	93,846	98,720	98,720	102,160	3,440

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Account Number	Description	Actual FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
<u>Library Special Tax Fund</u>						
<u>Use of Money / Property</u>						
051-9304-1033-000	Interest Income	-	-	-	300	300
	Use of Money / Property Total	-	-	-	300	300
<u>Misc Revenues & Reimbursements</u>						
051-9307-1044-999	Budgeted use of Fund Balance	-	12,170	12,170	-	(12,170)
	Misc Revenues & Reimbursements Total	-	12,170	12,170	-	(12,170)
<u>Special Assessment</u>						
051-9308-1075-000	Library special Tax	113,117	112,000	112,000	112,000	-
051-9308-1075-107	Admin Cost / Ventura County	(814)	(780)	(780)	(780)	-
051-9308-1075-201	Library Tax - Interest Appt	187	100	100	100	-
	Special Assessment Total	112,491	111,320	111,320	111,320	-
Fund 051	Total Revenues - Library Tax Fund	112,491	123,490	123,490	111,620	(11,870)

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<u>Plaza Maintenance Fund</u>						
<u>Use of Money / Property</u>						
052-9304-1033-101	<u>Farmer's Market Rental</u>	2,600	2,600	2,600	2,600	-
	<u>Use of Money / Property Total</u>	2,600	2,600	2,600	2,600	-
<u>Transfer-in from Other Funds</u>						
052-9307-1045-010	Transfer-in/GF/Assessment (10)	31,880	33,480	33,480	35,150	1,670
052-9307-1045-011	<u>Transfer-in/GF(10)Gen Ben Use</u>	17,000	17,000	17,000	17,850	850
	<u>Transfer-in from Other Funds Total</u>	48,880	50,480	50,480	53,000	2,520
<u>Special Assessment</u>						
052-9308-1078-000	Plaza Maintenance Assessment	134,914	144,800	144,800	178,260	33,460
052-9308-1078-107	Admin Cost / Ventura County	(346)	(350)	(350)	(370)	(20)
052-9308-1078-201	<u>Plaza Maint - Interest Appt</u>	-	-	-	-	-
	<u>Special Assessment Total</u>	134,568	144,450	144,450	177,890	33,440
Fund 052	Total Revenue - Plaza Maintenance Fund	186,048	197,530	197,530	233,490	35,960