

Revenue-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 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) - 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 are 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
REVENUE BUDGET
FOR
FY 2013-2014
(Actual) THROUGH FY 2015-2016**

Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>Libbey Bowl Maintenance Fund (011)</u>					
<u>Misc Refunds & Receipts</u>					
011-9304-1033-100	LibbeyBowl \$3 Ticket Srchrg	7,840	7,000	7,000	6,000
	Misc Refunds & Receipts Total	7,840	7,000	7,000	6,000
	Libbey Bowl Maintenance Fund Total	7,840	7,000	7,000	6,000

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>Gas Tax Fund /St. Improvement (022)</u>					
<u>Tax Revenues</u>					
022-9301-1082-000	Highway User Tax - 2103	84,015	37,260	37,260	17,950
022-9301-1084-000	Highway User Tax 2105	48,290	47,000	47,000	47,540
022-9301-1085-000	Highway User Tax - 2106	36,342	29,030	29,030	28,010
022-9301-1086-000	Highway User Tax - 2107	62,074	64,250	64,250	66,020
022-9301-1087-000	Highway User Tax - 2107.5	4,000	2,000	2,000	2,000
	Tax Revenues Total	234,721	179,540	179,540	161,520
<u>Use of Money / Property</u>					
022-9304-1033-000	Interest Income	426	360	360	-
	Use of Money / Property Total	426	360	360	-
<u>Other Revenues</u>					
022-9307-1044-000	Misc Refunds & Receipts	-	-	-	-
	Other Revenues Total	-	-	-	-
	Gas Tax Fund /St. Improvement Total	235,147	179,900	179,900	161,520

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<u>Transit Equip Replacement Fund (024)</u>					
<u>Use of Money / Property</u>					
024-9304-1033-000	Interest Income	-	-	-	-
	Use of Money / Property Total	-	-	-	-
<u>Other Revenues</u>					
<u>Revenue from Other Agencies</u>					
024-9305-1014-010	TDA Art4 CAP GCTD	-	-	-	75,000
	Trolley Capital	-	-	-	75,000
<u>Equipment Replacement Assessment</u>					
024-9307-1045-023	Transfer in/Transit Fund 23	15,000	60,000	60,000	60,000
	Equipment Replacement Assessment Total	15,000	60,000	60,000	60,000
	Transit Equip Replacement Fund Total	15,000	60,000	60,000	135,000

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>Drainage Fund (025)</u>					
<u>Tax Revenues</u>					
025-9301-1070-000	Drainage Fees	7,024	15,000	15,000	15,000
	Tax Revenues Total	7,024	15,000	15,000	15,000
<u>Use of Money / Property</u>					
025-9307-1044-999	Budgeted Use of Fund Balance	-	191,850	191,850	
025-9304-1033-000	Interest Income	845	1,150	1,150	1,110
	Use of Money / Property Total	845	193,000	193,000	1,110
	Drainage Fund Total	7,869	208,000	208,000	16,110

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>TDA Art 3 (99234) Bike Ped Fund (026)</u>					
	Tax Revenues				
026-9307-1044-999	Budgeted Use of Fund Balance	362	-	-	218,600
026-9301-1094-000	TDA Art 3 Frm F26/Lane Proj	-	-	-	-
026-9301-1094-000	TDA Art3 Frm F26/FxCnyn Brdg	-	-	-	-
026-9301-1094-000	TDA Art3 Frm F26/LtXwald Proj	-	-	-	-
026-9301-1094-000	TDA Art3 Frm F26/BkPdMstrPin	-	-	-	-
026-9301-1094-000	TDA Art 3 NewBkTrlRwrk	-	-	-	-
026-9301-1094-000	TDA Art 3 NewGrdAveBklmpr	-	-	-	-
026-9301-1094-000	Article 3 - Bike/Ped Funds	60,454	182,390	182,390	40,000
	Tax Revenues Total	60,816	182,390	182,390	258,600
<u>Use of Money / Property</u>					
026-9304-1033-000	Interest Income	362	400	400	400
	Use of Money / Property Total	362	400	400	400
	TDA Art 3 (99234) BikePedFund Total	61,178	182,790	182,790	259,000

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>TDA Art 8 (99400 A)ST& RD Fund (027)</u>					
<u>Use of Money / Property</u>					
027-9304-1033-000	Interest Income	138	-	-	-
	Use of Money / Property Total	138	-	-	-
<u>Use of Money / Property</u>					
027-9304-1033-000	Interest Income	-	-	-	-
	Use of Money / Property Total	-	-	-	-
	TDA Art 8 (99400 A)ST& RD Fund Total	138	-	-	-

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>Capital Proj & Equip Fund (031)</u>					
<u>Transfer in from Other Funds</u>					
031-9000-0900-010	Transfer in from Fund10/StProj	379,418	30,000	30,000	37,800
031-9000-0900-010	Transfer in from Fund10/Rec				37,540
031-9000-0900-022	Transfer in from Fund22/Gas Tax				161,520
031-9000-0900-024	Transfer-in frm Trans Equip FD 24	-	-	-	75,000
031-9000-0900-025	Transfer-in frm Drainage FD 25	97,000	213,000	213,000	157,000
031-9000-0900-026	Transfer-in frm TDA Art 3 FD 26	-	-	-	259,000
031-9000-0900-052	Transfer-in frm PlazaMaint F52	-	123,500	123,500	6,500
Transfer in from Other Funds Total		476,418	366,500	366,500	734,360
<u>Tax Revenues</u>					
031-9301-1027-100	Triplé Flip Closeout	-	330,000	330,000	-
031-9301-1027-000	Transient Occupancy Tax	589,272	622,420	622,420	643,300
Tax Revenues Total		589,272	952,420	952,420	643,300
<u>Use of Money / Property</u>					
031-9304-1033-000	Interest Income	883	-	-	-
Use of Money / Property Total		883	-	-	-
<u>Revenue From Other Agencies</u>					
031-9305-1012-001	STP/Road Overlay & Rcnstrctn	(621)	86,500	86,500	200,000
031-9305-1012-002	STP/Fullton St Extension	-	-	-	-
031-9305-1012-005	CMAQ/BikeTrail@FoxCanyon	-	146,000	146,000	94,980
031-9305-1012-006	CMAQ Ped Xings	-	-	-	100,000
031-9305-1012-007	CMAQ Trolley Stops	-	-	-	99,600
031-9305-1012-020	ATP Grant- Ojai/Maricopa	-	-	-	230,000
031-9305-1014-000	Prop1B/PTMISEA	-	65,000	65,000	-
031-9305-1108-010	CDBG Grant/Sarzotti PicnicArea	-	24,000	24,000	80,000
Revenue From Other Agencies Total		(621)	321,500	321,500	804,580
<u>Other Revenues</u>					
031-9307-1044-001	Dntn/OCA/SarzottiPicnicArea	-	28,500	28,500	95,000

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
031-9307-1044-003	Dntn/OCA/LibbeyRstrmsRmdle	-	75,000	75,000	75,000
031-9307-1044-008	Dntn/OCA/SZPFld Light Poles	-	-	-	28,000
031-9307-1044-013	AB 939 Revenue	-	184,500	184,500	195,850
031-9307-1044-014	CalRecycle RAC Grant	-	45,000	45,000	45,000
031-9307-1044-015	CalRecycle BEV Grant	-	20,000	20,000	-
031-9307-1044-100	Skate Ojai/Park Donations (OCA)	-	-	-	40,000
031-9307-1044-999	Budgeted Use of FB	-	-	-	539,920
Other Revenues Total		-	353,000	353,000	1,018,770
Capital Proj & Equip Fund Total		1,065,952	1,993,420	1,993,420	3,201,010

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>Parks Acquisition Fund (032)</u>					
<u>Tax Revenues</u>					
032-9301-1068-000	Parks Acq Fee	210	1,100	1,100	1,100
	Tax Revenues Total	210	1,100	1,100	1,100
<u>Use of Money / Property</u>					
032-9304-1033-000	Interest Income	70	10	10	10
	Use of Money / Property Total	70	10	10	10
	Parks Acquisition Fund Total	280	1,110	1,110	1,110

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>Equipment Replacement Fund (033)</u>					
<u>Transfer in from Other Funds</u>					
033-9000-0900-010	Transfer from 010	-	37,780	37,780	-
033-9000-0900-023	Transfer from 023	-	2,220	2,220	-
033-9000-0900-031	Transfer from 031	-	-	-	136,340
033-9001-0900-010	Vehicle Repl Transfer-Fnd10	-	-	-	62,300
033-9001-0900-023	Vehicle Repl Transfer-Fnd23	-	-	-	2,640
033-9002-0900-010	Equip & IT Trans-Fund 10	-	-	-	37,760
033-9002-0900-023	Equip & IT Trans-Fund 23	-	-	-	2,220
Transfers in Total		-	40,000	40,000	241,260

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<u>Street Lighting District Fund (050)</u>					
<u>Use of Money / Property</u>					
050-9307-1044-999	Budgeted Use of Fund Balance	-	2,910	2,910	
050-9304-1033-000	Interest Income	41	-	-	-
	Use of Money / Property Total	41	2,910	2,910	-
<u>Transfer-in from Other Funds</u>					
050-9307-1045-010	Transfer-in/GF Assessment(10)	1,459	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 Total	7,809	7,810	7,810	7,810
<u>Street Special Assessment</u>					
050-9308-1077-000	Street Lighting Assessment	44,379	44,660	44,660	46,728
050-9308-1077-107	Admin Cost / Ventura County	(1,127)	(1,010)	(1,010)	(1,200)
050-9308-1077-201	Street Lighting - Interest App	10	-	-	-
050-9308-1077-411	Overlay District (3) Assessmen	44,772	45,310	45,310	45,382
	Street Special Assessment Total	88,034	88,960	88,960	90,910
	Street Lighting District Fund Total	95,883	99,680	99,680	98,720

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<u>Library Special Tax Fund (051)</u>					
<u>Use of Money / Property</u>					
051-9307-1044-999	Budgeted use of Fund Balance	-	-	-	11,780
051-9304-1033-000	Interest Income	81	-	-	-
	Use of Money / Property Total	81	-	-	11,780
<u>Library Special Assessment</u>					
051-9308-1075-000	Libraryspecial Tax	109,654	106,000	106,000	112,000
051-9308-1075-107	Admin Cost / Ventura County	(662)	(780)	(780)	(780)
051-9308-1075-201	Library Tax - Interest Appt	10	-	-	100
	Library Special Assessment Total	109,001	105,220	105,220	111,320
	Library Special Tax Fund Total	109,083	105,220	105,220	123,100

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<u>Plaza Maintenance District Fund (052)</u>					
<u>Use of Money / Property</u>					
052-9304-1033-101	Farmer's Market Rental	2,600	2,600	2,600	2,600
	Use of Money / Property Total	2,600	2,600	2,600	2,600
<u>Transfer-in from Other Funds</u>					
052-9307-1045-010	Transfer-in/GF/Assessment (10)	26,143	31,880	31,880	33,480
052-9307-1045-011	Transfer-in/GF(10)Gen Ben Use	13,500	17,000	17,000	17,000
	Transfer-in from Other Funds Total	39,643	48,880	48,880	50,480
<u>Plaza Maintenance Special Assessment</u>					
052-9308-1078-000	Plaza Maintenance Assessment	130,333	137,900	137,900	144,800
052-9308-1078-107	Admin Cost / Ventura County	(333)	(370)	(370)	(350)
052-9308-1078-201	Plaza Maint - Interest Appt	12	-	-	-
	Plaza Maintenance Special Assessment Total	130,011	137,530	137,530	144,450
	Plaza Maintenance District Fund Total	172,254	189,010	189,010	197,530