

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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(Actual) THROUGH FY 2015-2016**

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|---|-------------------------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <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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(Actual) THROUGH FY 2015-2016**

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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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|---------------------------------------|--------------------------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <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 |

**CITY OF OJAI
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(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>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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(Actual) THROUGH FY 2015-2016**

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|--|---|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <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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REVENUE BUDGET
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(Actual) THROUGH FY 2015-2016**

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|---|-----------------------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <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 |

CITY OF OJAI
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|---------------------------------|---------------------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| 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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(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>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 |

CITY OF OJAI
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FOR
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(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>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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| Account Number | Description | Actual FY 2014-15 | Adopted Budget FY2015-16 | Revised Budget FY2015-16 | Proposed Budget FY2016-17 |
|--|---|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <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 |