

# Expenditures-Enterprise

The City maintains two individual enterprise funds. The enterprise funds are organized and presented in the same way as a business. The City uses enterprise funds to account for its local transportation service operation and its public cemetery operation. These funds are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenses, which are segregated for the purpose of carrying on specified activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

- **Local Transportation Fund (023)**: This fund provides transportation services within the Ojai city limits and unincorporated Ventura County areas per a service contract with the county. This fund receives its operating resources from the Federal Transportation Act (FTA) and the Gold Coast Transit District (GCTD) as a pass-thru of Ventura County Transportation Commission (VCTC) Transportation Development Act (TDA) funds [note: as a result of SB716, effective in July 2014, TDA transit funds no longer went directly to the City, they were thereafter allocated through/by the newly formed GCTD]. It also receives operating expense reimbursements from the county for its share of costs (per service contract with the County of Ventura), and its collections of passenger fare box fees. The uses of this fund are subject to the TDA, FTA, and local regulations and restrictions.
- **Cemetery Fund (70)**: This fund accounts for the Nordhoff Cemetery operations. The revenues are from sales of cemetery plots and the expenses are related to burial services and regular maintenance of the cemetery.

**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>Transportation (TDA ART8 / 99400C) Fund (023)</u></b>					
<b><u>Salaries and Benefits</u></b>					
023-1206-0011-000	Salaries - Regular	133,646	153,850	153,850	146,580
023-1206-0012-000	Salaries - Part-time	179,538	178,360	178,360	178,350
023-1206-0015-000	Salaries - Overtime	6,652	4,800	4,800	5,000
023-1206-0021-001	Pers/retirement	31,402	47,150	47,150	19,460
023-1206-0021-002	Social Security	20,234	19,540	19,540	20,460
023-1206-0021-003	Icma	2,234	2,870	2,870	1,835
023-1206-0021-004	Unemployment	3,905	1,640	1,640	2,990
023-1206-0021-005	Workers Comp Insurance	37,472	35,810	35,810	37,960
023-1206-0021-006	Health Insurance	16,235	16,480	16,480	18,270
023-1206-0021-007	Life Insurance	178	180	180	220
023-1206-0021-008	Disability Insurance	-	1,720	1,720	1,020
023-1206-0021-009	Dental Insurance	1,157	1,370	1,370	1,540
023-1206-0021-011	Vision Insurance	203	300	300	260
023-1206-0021-012	Medicare	4,558	4,570	4,570	4,800
023-1206-0021-016	PERS Unfunded Liability	-	-	-	22,440
023-1206-0021-106	Health Insr/ret Emp/rec	-	-	-	10,750
<b>Salaries and Benefits Total</b>		<b>437,416</b>	<b>468,640</b>	<b>468,640</b>	<b>471,935</b>
<b><u>Other Operating Expenditures</u></b>					
023-1206-0119-000	Interest Expense	3	1,800	1,800	1,800
023-1206-0126-000	General Liab Insurance	12,020	12,210	12,210	12,310
023-1206-0126-001	Ceridian Admin Fee	86	-	-	100
023-1206-0131-000	Advertising	1,598	3,500	3,500	3,500
023-1206-0138-000	Fingerprinting Costs	32	150	150	100
023-1206-0141-000	Training & Education	371	550	550	450
023-1206-0141-321	Professional / Membership Dues	86	140	140	140
023-1206-0145-000	Office Supplies	277	300	300	300
023-1206-0145-308	Ups/fedex/postage	138	300	300	300
023-1206-0146-000	Transit Parts & Supplies	7,673	8,710	8,710	8,710
023-1206-0146-311	Water/1st Aid/Kitchen Supplies	748	1,290	1,290	1,290

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
023-1206-0147-000	Professional & Contractural	3,668	9,290	9,290	8,100
023-1206-0147-301	Contract Services / Audit	1,500	2,000	2,000	200
023-1206-0147-314	Contract Serv/Office Machine	541	870	870	870
023-1206-0147-316	Contract Svr- Medical	645	830	830	830
023-1206-0151-317	Vehicle Parts & Supplies	26,359	20,030	20,030	26,020
023-1206-0151-318	Vehicle Oil & Lubicants	1,813	3,220	3,220	3,220
023-1206-0151-319	Tires	6,371	8,760	8,760	8,760
023-1206-0152-000	Contract Vehicle Maintenance	16,130	15,000	15,000	10,000
023-1206-0153-000	Vehicle Fuel	79,783	60,000	60,000	60,000
023-1206-0155-005	Auto Mileage Reimbursements	22	100	100	100
023-1206-0156-000	Vehicle Replacemt Assessment	15,000	60,000	60,000	-
023-1206-0194-000	Telephone	2,188	1,760	1,760	1,800
023-1206-0194-360	High-speed Internet Services	139	240	240	200
023-1206-0222-000	ADA Programs	24,000	24,000	24,000	24,000
023-1206-0222-001	ADA Programs - County	24,000	24,000	24,000	24,000
023-1206-0300-999	Central 5311 Adm Costs	115,871	136,300	136,300	156,550
023-1206-0350-000	Land Imprvmnt Depr Exp	22,627	13,600	13,600	22,650
023-1206-0350-001	Equip & Machinery Depr Exp	25,138	20,000	20,000	25,100
023-1206-0350-002	Vehicle Depreciation Exp	69,969	116,000	116,000	70,000
<b>Other Operating Expenditures Total</b>		<b>458,794</b>	<b>544,950</b>	<b>544,950</b>	<b>471,400</b>
<b><u>Transfer Out To Other Funds</u></b>					
023-1206-0900-024	Trnsf to Transit Veh Equip Fd 24	-	-	-	60,000
023-1206-0900-033	Trans to Equi Replacement (33)	-	2,220	2,220	2,220
<b>Transfer Out To Other Funds Total</b>		<b>-</b>	<b>2,220</b>	<b>2,220</b>	<b>62,220</b>
<b>Transportation Fund Total</b>		<b>896,210</b>	<b>1,015,810</b>	<b>1,015,810</b>	<b>1,005,555</b>
<b><u>Transit Equip. Replacement Fund (024)</u></b>					
<b><u>Transfer Out To Other Funds</u></b>					
024-1206-0900-031	Transfer to Capital Project Fund	3,000	3,000	3,000	75,000
<b>Transfer Out To Other Funds Total</b>		<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>75,000</b>
<b>Transit Equip. Replacement Fund Total</b>		<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>75,000</b>

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Account Number	Description	Actual FY 2014-15	Adopted Budget FY2015-16	Revised Budget FY2015-16	Proposed Budget FY2016-17
<u>Cemetery Fund (070)</u>					
<u>Salaries and Benefits</u>					
070-1603-0011-000	Salaries - Regular	10,356	8,910	8,910	5,440
070-1603-0011-001	Salaries - Reg/comp Absence	774	-	1,670	1,670
070-1603-0021-001	Pers/retirement	2,581	3,220	3,220	1,180
070-1603-0021-002	Social Security	613	640	640	440
070-1603-0021-003	Icma	157	220	220	70
070-1603-0021-004	Unemployment	45	20	20	10
070-1603-0021-005	Workers Comp Insurance	928	890	890	890
070-1603-0021-006	Health Insurance	1,605	1,520	1,520	880
070-1603-0021-007	Life Insurance	16	20	20	10
070-1603-0021-008	Disability Insurance	-	60	60	60
070-1603-0021-009	Dental Insurance	103	100	100	50
070-1603-0021-011	Vision Insurance	18	20	20	20
070-1603-0021-012	Medicare	147	150	150	100
<b>Salaries and Benefits Total</b>		<b>17,343</b>	<b>15,770</b>	<b>17,440</b>	<b>10,820</b>
<u>Other Operating Expenditures</u>					
070-1603-0147-000	Clean-up Tree Maint/Watering	228	100	100	100
070-1603-0147-303	Contractual Services - Other	1,228	900	900	900
070-1603-0163-000	Cemetery Maintenance	2,726	2,500	2,500	1,500
070-1603-0193-000	Water	538	700	700	1,000
070-1603-0300-999	Indirect OH Costs Allocation	3,270	2,380	2,380	4,250
070-1603-0350-003	Land Improvement Depr Exp	246	250	250	250
<b>Other Operating Expenditures Total</b>		<b>8,238</b>	<b>6,830</b>	<b>6,830</b>	<b>8,000</b>
<b>Cemetery Fund Total</b>		<b>25,581</b>	<b>22,600</b>	<b>24,270</b>	<b>18,820</b>