

# 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)-** The City receives revenues from the Ventura County Transportation Commission (VCTC), which allocates the funds to various agencies in the County. The funds are spent by the agencies in

accordance with Section 99400(a) of the Public Utilities Code, which permits the funds to be used for local streets and roads.

**Capital Projects & Equipment Replacement Fund (031)-** These funds were set aside from the General Fund for capital projects and equipment purchases for the City's General Fund activities. Any disbursements from this Fund require the City Council's approval.

**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.

**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. The primary objectives of the CDBG program are the development of viable urban communities by providing decent housing and suitable living environments and expanding economic opportunities, principally for persons of low and moderate income. The City received CDBG funding for the Recreation Department to help youth to take recreational programs and classes and it also received funds for recreational facility capital improvements.

**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  
 EXPENDITURE BUDGET  
 FOR  
 FY 2012-2013 THROUGH FY 2014-2015

Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>Libbey Bowl Maintenance Fund (011)</u>						
<u>Transfer Out To Other Funds</u>						
011-1104-0900-010		Transfer Out to Gen Fund	\$0	\$0	\$0	\$0
<u>Transfer Out To Other Funds Total</u>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Libbey Bowl Maintenance Fund Total</u>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**CITY OF OJAI  
EXPENDITURE BUDGET  
FOR  
FY 2012-2013 THROUGH FY 2014-2015**

Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<b><u>Gas Tax Fund /St. Improvement Fund (022)</u></b>						
<b><u>Transfer Out To Other Funds</u></b>						
022-1604-0900-010		Transfer To General Fund 10	\$205,000	\$227,820	\$227,820	\$227,820
022-1604-0900-041		Transfer To Capital Grant 41	\$0	\$0	\$0	\$0
<b>Transfer Out To Other Funds Total</b>			<b>\$205,000</b>	<b>\$227,820</b>	<b>\$227,820</b>	<b>\$227,820</b>
<b>Gas Tax Fund /St. Improvement Fund Total</b>			<b>\$205,000</b>	<b>\$227,820</b>	<b>\$227,820</b>	<b>\$227,820</b>

CITY OF OJAI  
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Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>Transit Equip. Replacement Fund (024)</u>						
<u>Transfer Out To Other Funds</u>						
024-1206-0900-031		Transfer to Capital Project Fund	\$60,230	\$8,000	\$8,000	\$3,000
Transfer Out To Other Funds Total			\$60,230	\$8,000	\$8,000	\$3,000
Transit Equip. Replacement Fund Total			\$60,230	\$8,000	\$8,000	\$3,000

CITY OF OJAI  
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Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>Drainage Fund (025)</u>						
<u>Transfer Out To Other Funds</u>						
025-1604-0300-999		Indirect OH Costs Allocation	\$0	\$0	\$0	\$2,836
025-1604-0900-031		Transfer-Out to FD31 Drain Prj	\$21,469	\$60,000	\$96,000	\$22,000
<b>Transfer Out To Other Funds Total</b>			<b>\$21,469</b>	<b>\$60,000</b>	<b>\$96,000</b>	<b>\$24,836</b>
<b>Drainage Fund Total</b>			<b>\$21,469</b>	<b>\$60,000</b>	<b>\$96,000</b>	<b>\$24,836</b>

CITY OF OJAI  
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Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>TDA Art 3 (99234) Bike Ped Fund (026)</u>						
<u>Transfer Out To Other Funds</u>						
026-1604-0900-031		TDA Art 3 Frm F26/Lane Proj	\$0	\$0	\$28,000	\$12,000
026-1604-0900-031		TDA Art3 Frm F26/FxCnyn Brdg	\$0	\$0	\$0	\$30,000
026-1604-0900-031		TDA Art3 Frm F26/LtXwald Proj	\$0	\$0	\$5,455	\$0
026-1604-0900-031		TDA Art3 Frm F26/BkPdMstrPln	\$0	\$0	\$0	\$18,387
026-1604-0900-031		TDA Art 3 NewBkTrIRwrk	\$0	\$0	\$8,000	\$32,000
026-1604-0900-031		TDA Art 3 NewGrdAveBklmpr	\$0	\$0	\$0	\$90,000
026-1604-0900-031		Transfer-Out to FD31 Mat/Aliso	\$0	\$72,000	\$0	\$0
<b>Transfer Out To Other Funds Total</b>			<b>\$0</b>	<b>\$72,000</b>	<b>\$41,455</b>	<b>\$182,387</b>
<b>TDA Art 3 (99234) Bike Ped Fund Total</b>			<b>\$0</b>	<b>\$72,000</b>	<b>\$41,455</b>	<b>\$182,387</b>

CITY OF OJAI  
EXPENDITURE BUDGET  
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Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>TDA Art 8 (99400 A)ST&amp; RD Fund (027)</u>						
<u>Transfer Out To Other Funds</u>						
027-1604-0900-010		Transf-out-general Fund(10)	\$0	\$0	\$0	\$0
027-1604-0900-041		Transf-out To Grand Fund(41)	\$0	\$0	\$0	\$0
027-1604-0900-050		Transf-out To St Light(50)	\$0	\$0	\$0	\$0
Transfer Out To Other Funds Total			\$0	\$0	\$0	\$0
TDA Art 8 (99400 A)ST& RD Fund Total			\$0	\$0	\$0	\$0

CITY OF OJAI  
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Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<b><u>Parks Acquisition Fund (032)</u></b>						
<b><u>Special Projects</u></b>						
032-1502-0805-000		Restroom/scoreboard	\$0	\$0	\$0	\$0
<b>Special Projects Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Transfer Out To Other Funds</u></b>						
032-1502-0900-031		Transfer-Out- FD31 Drain Prj	\$20,445	\$0	\$0	\$0
<b>Transfer Out To Other Funds Total</b>			<b>\$20,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks Acquisition Fund Total</b>			<b>\$20,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF OJAI  
EXPENDITURE BUDGET  
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FY 2012-2013 THROUGH FY 2014-2015

Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>Grant Fund (041)</u>						
<u>Fulton Street Project</u>						
041-1604-0820-012		Cmaq/stp Fulton - Pe	\$0	\$0	\$0	\$0
041-1604-0820-015		Cmaq/stp Fulton-contingency	\$3,483	\$0	\$0	\$0
041-1604-0820-050		FultonStProj/TrafficMitigatio	\$0	\$0	\$0	\$0
041-1604-0820-053		FultonStProj/TrfficMtg/Con	\$0	\$0	\$0	\$0
041-1604-0820-055		FultonStProj/TrfficMtg/Contin	\$0	\$0	\$0	\$0
<b>Fulton Street Project Total</b>			<b>\$3,483</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Transfer Out To Other Funds</u>						
041-1604-0900-031		Trnsfr Out To Equip Repl (31)	\$53,003	\$0	\$0	\$0
<b>Equip Purch with Grant Funds Total</b>			<b>\$53,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grant Fund Total</b>			<b>\$56,486</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF OJAI  
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FY 2012-2013 THROUGH FY 2014-2015

Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>Comm Dev Block Grant Fund (042)</u>						
<u>CDBG - Ojai Recreation REV</u>						
042-1205-0218-000		Cdbg - Ojai Recreation R.e.v	\$14,385	\$0	\$0	\$0
042-1205-0218-001		Cdbg - County Rcrtn R.e.v.	\$0	\$0	\$0	\$0
<b>CDBG - Ojai Recreation REV Total</b>			<b>\$14,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CDBG Grant Fund Total</b>			<b>\$14,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF OJAI  
EXPENDITURE BUDGET  
FOR  
FY 2012-2013 THROUGH FY 2014-2015**

<b>Account</b>	<b>Number</b>	<b>Description</b>	<b>Actual FY 2012-13</b>	<b>Adopted Budget FY2013-14</b>	<b>Revised Budget FY2013-14</b>	<b>Proposed Budget FY2014-15</b>
<b><u>Street Lighting District Fund (050)</u></b>						
<b><u>Salaries and Benefits</u></b>						
050-1604-0011-000		Salaries - Regular	\$586	\$850	\$1,200	\$1,200
050-1604-0021-001		Pers/retirement	\$134	\$197	\$286	\$286
050-1604-0021-002		Social Security	\$35	\$53	\$74	\$74
050-1604-0021-003		Icma	\$10	\$22	\$22	\$22
050-1604-0021-004		Unemployment	\$0	\$4	\$4	\$4
050-1604-0021-005		Workers Comp Insurance	\$64	\$96	\$922	\$922
050-1604-0021-006		Health Insurance	\$185	\$270	\$70	\$70
050-1604-0021-007		Life Insurance	\$2	\$2	\$2	\$2
050-1604-0021-009		Dental Insurance	\$10	\$10	\$10	\$10
050-1604-0021-011		Vision Insurance	\$2	\$3	\$3	\$3
050-1604-0021-012		Medicare	\$8	\$12	\$12	\$12
<b>Salaries and Benefits Total</b>			<b>\$1,036</b>	<b>\$1,519</b>	<b>\$2,605</b>	<b>\$2,605</b>
<b><u>Other Operating Expenditures</u></b>						
050-1604-0119-000		Interest Expense	\$812	\$1,015	\$1,015	\$1,015
050-1604-0132-000		Costs Of Ballots Preparation	\$2,000	\$2,000	\$2,000	\$5,000
050-1604-0147-000		Contractual Services	\$0	\$0	\$9,729	\$9,046
050-1604-0162-000		Street Lighting Electricity	\$58,756	\$51,300	\$62,200	\$63,445
050-1604-0191-000		Electricity	\$35,767	\$37,000	\$0	\$0
050-1604-0300-999		Indirect OH Costs Allocation	\$20,107	\$19,213	\$19,213	\$15,651
<b>Other Operating Expenditures Total</b>			<b>\$117,442</b>	<b>\$110,528</b>	<b>\$94,157</b>	<b>\$94,157</b>

**CITY OF OJAI**  
**EXPENDITURE BUDGET**  
**FOR**  
**FY 2012-2013 THROUGH FY 2014-2015**

Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>Capital Outlays and Special Projects</u>						
050-1604-0801-000		Capital Improvement Project	\$0	\$0	\$0	\$0
<b>Capital Outlays and Special Projects Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Street Lighting District Fund Total</b>			<b>\$118,478</b>	<b>\$112,047</b>	<b>\$96,762</b>	<b>\$96,762</b>

CITY OF OJAI  
 EXPENDITURE BUDGET  
 FOR  
 FY 2012-2013 THROUGH FY 2014-2015

Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<u>Library Special Tax Fund (051)</u>						
<u>Other Operating Expenditures</u>						
051-1203-0210-000		Library Services	\$105,998	\$106,000	\$106,000	\$106,000
Other Operating Expenditures Total			\$105,998	\$106,000	\$106,000	\$106,000
Library Special Tax Fund			\$105,998	\$106,000	\$106,000	\$106,000

**CITY OF OJAI  
EXPENDITURE BUDGET  
FOR  
FY 2012-2013 THROUGH FY 2014-2015**

Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
<b><u>Plaza Maintenance District Fund (052)</u></b>						
<b><u>Salaries and Benefits</u></b>						
052-1606-0011-000		Salaries - Regular	\$42,406	\$46,525	\$5,090	\$5,090
052-1606-0012-000		Salaries - Part-time	\$1,167	\$1,200	\$0	\$0
052-1606-0015-000		Salaries - Overtime	\$0	\$0	\$251	\$250
052-1606-0021-001		Pers/retirement	\$9,652	\$10,795	\$1,212	\$1,286
052-1606-0021-002		Social Security	\$2,619	\$2,959	\$331	\$331
052-1606-0021-003		Icma	\$581	\$1,220	\$880	\$880
052-1606-0021-004		Unemployment	\$177	\$203	\$155	\$155
052-1606-0021-005		Workers Comp Insurance	\$4,381	\$4,381	\$6,044	\$6,044
052-1606-0021-006		Health Insurance	\$7,185	\$7,200	\$8,220	\$8,895
052-1606-0021-007		Life Insurance	\$73	\$95	\$82	\$85
052-1606-0021-009		Dental Insurance	\$433	\$440	\$551	\$570
052-1606-0021-011		Vision Insurance	\$105	\$109	\$99	\$102
052-1606-0021-012		Medicare	\$614	\$692	\$77	\$77
<b>Salaries and Benefits Total</b>			<b>\$69,393</b>	<b>\$75,819</b>	<b>\$22,993</b>	<b>\$23,766</b>
<b><u>Other Operating Expenditures</u></b>						
052-1606-0119-000		Interest Expense	\$776	\$945	\$820	\$820
052-1606-0133-000		Prior Yr Assessment Adjustments	\$27,546	\$0	\$3,196	\$3,200
052-1606-0146-000		Plaza Maint. Parts & Supplies	\$6,333	\$5,790	\$8,730	\$5,000
052-1606-0147-000		Contr Srv /Professional Srv	\$8,795	\$7,740	\$2,140	\$1,500
052-1606-0147-150		Contr Srv /Restroom Janitorial	\$0	\$0	\$3,750	\$10,000
052-1606-0147-200		Contr Srv /Temp Labor	\$0	\$0	\$9,000	\$4,500

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EXPENDITURE BUDGET  
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Account	Number	Description	Actual FY 2012-13	Adopted Budget FY2013-14	Revised Budget FY2013-14	Proposed Budget FY2014-15
052-1606-0191-000		Electricity	\$9,380	\$9,700	\$6,778	\$7,000
052-1606-0193-000		Water	\$15,547	\$16,790	\$11,800	\$12,154
052-1606-0196-000		Sewer Service	\$1,250	\$1,250	\$1,285	\$1,285
052-1606-0197-000		Refuse Pickup.Plaza District	\$48,431	\$48,340	\$48,431	\$49,200
052-1606-0300-999		Indirect OH Costs Allocation	\$30,960	\$30,412	\$30,412	\$28,852
<b>Other Operating Expenditures Total</b>			<b>\$149,018</b>	<b>\$120,967</b>	<b>\$126,342</b>	<b>\$123,511</b>
<b><u>Transfer Out To Other Funds</u></b>						
052-1606-0900-031		Transfer-Out- FD31 Plaza Impr	\$0	\$40,000	\$30,000	\$0
<b>Transfer Out To Other Funds Total</b>			<b>\$0</b>	<b>\$40,000</b>	<b>\$30,000</b>	<b>\$0</b>
<b>Plaza Maintenance District Fund Total</b>			<b>\$218,411</b>	<b>\$236,786</b>	<b>\$179,335</b>	<b>\$147,277</b>