



# Expenditures - Enterprise

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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 Transit Administration (FTA) and the Gold Coast Transit District (GCTD) as a pass-thru of Ventura County Transportation Commission's (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. A TDA provision requiring a 20% farebox ratio (ratio of farebox income to expenses) is being enforced this year which will require consideration of cost cutting and fare increases measures to improve the existing roughly 10% farebox ratio.
- **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  
ADOPTED BUDGET  
FOR  
FY 2017-2018 WITH COMPARISON TO FY 2016-2017**

Account Number	Description	Actual FY15-16	Adopted Budget FY16-17	Final Budget FY16-17	Adopted Budget FY17-18	Change from Prior Year Budget
<u>Transit Fund</u>						
<u>Salaries and Benefits</u>						
023-1206-0011-000	Salaries - Regular	163,264	149,510	149,510	155,600	6,090
023-1206-0012-000	Salaries - Part-time	186,175	178,350	178,350	185,470	7,120
023-1206-0015-000	Salaries - Overtime	7,354	5,000	5,000	-	(5,000)
023-1206-0021-001	Pers/retirement	20,037	19,460	19,460	17,667	(1,793)
023-1206-0021-002	Social Security	21,818	20,460	20,460	21,133	673
023-1206-0021-003	Icma	1,672	1,840	1,840	2,330	490
023-1206-0021-004	Unemployment	2,466	2,990	2,990	3,030	40
023-1206-0021-005	Workers Comp Insurance	35,810	37,960	37,960	5,790	(32,170)
023-1206-0021-006	Health Insurance	18,657	18,270	18,270	25,490	7,220
023-1206-0021-007	Life Insurance	175	220	220	220	-
023-1206-0021-008	Disability Insurance	675	1,020	1,020	1,070	50
023-1206-0021-009	Dental Insurance	1,200	1,540	1,540	1,540	-
023-1206-0021-011	Vision Insurance	205	260	260	260	-
023-1206-0021-012	Medicare	4,214	4,800	4,800	4,957	157
023-1206-0021-016	PERS Unfunded Liability	21,070	23,940	23,940	19,152	(4,788)
023-1206-0021-106	<u>Health Insr/ret Emp/rec</u>	<u>4,854</u>	<u>10,750</u>	<u>10,750</u>	<u>13,771</u>	<u>3,021</u>
<b>Salaries and Benefits Total</b>		<b>489,647</b>	<b>476,370</b>	<b>476,370</b>	<b>457,480</b>	<b>(18,890)</b>
<u>Other Operating Expenses</u>						
023-1206-0119-000	Interest Expense	844	1,800	1,800	1,200	(600)
023-1206-0126-000	General Liab Insurance	12,210	12,310	12,310	18,970	6,660
023-1206-0126-001	Ceridian Admin Fee	84	100	100	-	(100)
023-1206-0131-000	Advertising	1,569	3,500	3,500	3,500	-
023-1206-0138-000	Fingerprinting Costs	224	100	100	-	(100)
023-1206-0141-000	Training & Education	10	450	450	1,800	1,350
023-1206-0141-321	Professional / Membership Dues	521	140	140	150	10
023-1206-0144-000	Computer Supplies/ R&M	-	-	-	300	300
023-1206-0145-000	Office Supplies	415	310	310	300	(10)

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023-1206-0145-308	Ups/FedEx/postage	78	300	300	300	-
023-1206-0146-000	Transit Parts & Supplies	6,358	8,710	8,710	8,710	-
023-1206-0146-311	Water/1st Aid/Kitchen Supplies	1,590	1,290	1,290	1,290	-
023-1206-0147-000	Professional & Contractual	2,992	8,100	8,100	6,940	(1,160)
023-1206-0147-301	Contract Services / Audit	-	200	200	200	-
023-1206-0147-314	Contract Serv/Office Machine	506	870	870	870	-
023-1206-0147-316	Contract Svr- Medical	1,695	830	830	830	-
023-1206-0151-317	Vehicle Parts & Supplies	39,733	26,020	26,020	26,020	-
023-1206-0151-318	Vehicle Oil & Lubricants	3,474	3,220	3,220	3,220	-
023-1206-0151-319	Tires	7,426	8,760	8,760	8,760	-
023-1206-0152-000	Contract Vehicle Maintenance	24,195	10,000	10,000	10,000	-
023-1206-0153-000	Vehicle Fuel	46,330	60,000	60,000	50,000	(10,000)
023-1206-0155-005	Auto Mileage Reimbursements	-	100	100	100	-
023-1206-0156-000	Vehicle Replacement Assessment	-	-	-	2,640	2,640
023-1206-0194-000	Telephone	1,685	1,840	1,840	1,840	-
023-1206-0194-360	High-speed Internet Services	178	210	210	210	-
023-1206-0222-000	ADA Programs	22,000	24,000	24,000	24,000	-
023-1206-0222-001	ADA Programs - County	22,000	24,000	24,000	24,000	-
023-1206-0300-999	Central 5311 Adm Costs	136,300	160,110	160,110	149,250	(10,860)
	<b>Other Operating Expenses Total</b>	<b>332,417</b>	<b>357,270</b>	<b>357,270</b>	<b>345,400</b>	<b>(11,870)</b>
	<b><u>Depreciation and Equipment</u></b>					
023-1206-0350-000	Land Improvement Depr Exp	22,695	22,650	22,650	22,650	-
023-1206-0350-001	Equip & Machinery Depr Exp	25,124	25,100	25,100	25,100	-
023-1206-0350-002	Vehicle Depreciation Exp	69,968	70,000	70,000	70,000	-
023-1206-0899-001	Trolley Purchase	-	-	-	486,530	486,530
	<b>Depreciation and Equipment Total</b>	<b>117,786</b>	<b>117,750</b>	<b>117,750</b>	<b>604,280</b>	<b>486,530</b>
	<b><u>Transfer Out To Other Funds</u></b>					
023-1206-0900-024	Trnsf to Transit Veh Equip Fd 24	-	60,000	60,000	-	(60,000)

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023-1206-0900-031	Trans to Capital projects fund (31)	1,694	56,600	56,600	-	(56,600)
023-1206-0900-033	Trans to Equip Replacement (33) tech	2,220	4,860	4,860	4,560	(300)
	<b>Transfer Out To Other Funds Total</b>	<b>3,914</b>	<b>121,460</b>	<b>121,460</b>	<b>4,560</b>	<b>(116,900)</b>
<b>Fund 023</b>	<b>Total Exp -Transit Fund</b>	<b>943,764</b>	<b>1,072,850</b>	<b>1,072,850</b>	<b>1,411,720</b>	<b>338,870</b>

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<b><u>Cemetery Fund</u></b>						
<b><u>Salaries and Benefits</u></b>						
070-1603-0011-000	Salaries - Regular	7,055	7,110	7,110	5,440	(1,670)
070-1603-0011-001	Salaries - Reg/comp Absence	(905)	1,670	1,670	-	(1,670)
070-1603-0021-001	Pers/retirement	1,090	1,180	1,180	10	(1,170)
070-1603-0021-002	Social Security	398	440	440	340	(100)
070-1603-0021-003	Icma	99	70	70	70	-
070-1603-0021-004	Unemployment	9	10	10	-	(10)
070-1603-0021-005	Workers Comp Insurance	890	890	890	480	(410)
070-1603-0021-006	Health Insurance	1,274	880	880	990	110
070-1603-0021-007	Life Insurance	11	10	10	10	-
070-1603-0021-008	Disability Insurance	-	60	60	40	(20)
070-1603-0021-009	Dental Insurance	72	50	50	60	10
070-1603-0021-011	Vision Insurance	12	20	20	10	(10)
070-1603-0021-012	Medicare	100	100	100	80	(20)
070-1603-0021-016	PERS Unfunded Liability	-	-	-	1,150	1,150
<b>Salaries and Benefits Total</b>		<b>10,106</b>	<b>12,490</b>	<b>12,490</b>	<b>8,680</b>	<b>(3,810)</b>
<b><u>Operating Expenses</u></b>						
070-1603-0147-000	Clean-up Tree Maint/Watering	76	100	100	100	-
070-1603-0147-303	Contractual Services - Other	2,383	900	900	900	-
070-1603-0163-000	Cemetery Maintenance	232	1,500	1,500	1,500	-
070-1603-0193-000	Water	1,028	1,010	1,010	480	(530)
070-1603-0300-999	Indirect OH Costs Allocation	2,380	4,350	4,350	2,570	(1,780)
<b>Operation Expenses Total</b>		<b>6,098</b>	<b>7,860</b>	<b>7,860</b>	<b>5,550</b>	<b>(2,310)</b>

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	<u>Depreciation Expenditures</u>					
070-1603-0350-003	Land Improvement Depr Exp	246	250	250	250	-
	<b>Depreciation Expenditures Total</b>	<b>246</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>-</b>
	<u>Transfer Out To Other Funds</u>					
070-1603-0900-031	Transfer Out-Capital Proj Fd31	-	-	-	20,000	20,000
	<b>Transfer Out To Other Funds Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>
Fund 070	<b>Total Exp - Cemetery Fund</b>	<b>16,450</b>	<b>20,600</b>	<b>20,600</b>	<b>34,480</b>	<b>13,880</b>