

# Revenue – 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 Administration (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  
ADOPTED BUDGET  
FOR  
FY 2017-2018 WITH COMPARISON TO FY 2016-2017**

Account Number	Description	Actual FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
<b><u>Transit TDA ART8 (99400C) Fund</u></b>						
<b><u>Transfer-in from Other Funds</u></b>						
023-9000-0900-024	<b>Transfer-in/Cap Rpl Fund (024)</b>	-	-	-	195,000	195,000
	<b>Transfer-in from Other Funds</b>	-	-	-	195,000	195,000
<b><u>Revenue From Other Agencies</u></b>						
023-9305-1014-000	<b>Prop 1B / Security Grant</b>	-	-	-	-	-
023-9305-1014-010	<b>Gold Coast Transit Grant</b>	209,951	177,000	177,000	182,000	5,000
023-9305-1043-100	<b>Caltrans DRMT Trolley Grant</b>	-	-	-	291,530	291,530
023-9305-1110-000	<b>Fta-section 5311 Operational</b>	376,844	375,000	375,000	374,500	(500)
023-9305-1112-000	<b>Co Transportation Subsidy</b>	205,719	231,000	231,000	224,300	(6,700)
	<b>Revenue From Other Agencies Total</b>	792,514	783,000	783,000	1,072,330	289,330
<b><u>Trolley Fare Box Revenue</u></b>						
023-9306-1090-121	<b>Trolley Fare Box Revenue</b>	71,303	72,000	72,000	72,000	-
023-9306-1090-125	<b>TrolleyFareBox/OjaiValleyInn</b>	5,500	5,500	5,500	5,500	-
	<b>Trolley Fare Box Revenue Total</b>	76,803	77,500	77,500	77,500	-
<b><u>Misc Refunds &amp; Receipts</u></b>						
023-9307-1044-999	<b>Budgeted Use of Fund Balance</b>	-	212,350	212,350	-	(212,350)
	<b>Misc Refunds &amp; Receipts Total</b>	-	212,350	212,350	-	(212,350)
Fund 023	<b>Total Revenues - Transport. Fund</b>	869,317	1,072,850	1,072,850	1,344,830	271,980

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<b><u>Cemetery Fund</u></b>						
<b><u>Use of Money / Property</u></b>						
070-9304-1033-000	<u>Interest Income</u>	1,085	550	550	1,400	850
	<u>Use of Money / Property Total</u>	1,085	550	550	1,400	850
<b><u>Charges For Current Services</u></b>						
070-9306-1039-000	Cemetery Plot & Urn Sales	17,651	12,000	12,000	12,000	-
070-9306-1039-010	Cemetery Endowment Fund Rcpt	2,650	2,000	2,000	2,000	-
070-9306-1039-020	Cemetery Interment	3,493	3,500	3,500	3,500	-
070-9306-1039-030	Cemetery Marker Setting	508	500	500	500	-
	<u>Charges For Current Services Total</u>	24,302	18,000	18,000	18,000	-
<b><u>Other Revenues</u></b>						
070-9307-1044-999	<u>Budgeted Use of Fund Balance</u>	-	2,050	2,050	2,050	-
	<u>Other Revenues Total</u>	-	2,050	2,050	2,050	-
Fund 070	<b>Total Revenues -Cemetery Fund</b>	25,387	20,600	20,600	21,450	850