



# Revenue – General Fund

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The General Fund is the primary operating fund of the City. Revenues come from Taxes, Franchise Fees, Licenses and Permits, Fines and Forfeitures, Other Agencies, Charges for Services, and Recreation Program Charges.

**Taxes-** Property Tax is collected by the County and allocated to taxing agencies in accordance with State law and voter approved constitutional amendments (Proposition 13). The Transient Occupancy Tax of 10% is collected by lodging businesses and remitted directly to the City. Rate increases require voter approval. Sales tax is collected by the State and a portion is allocated to the City in accordance with State Law. Additional local sales tax requires voter approval. Business License tax is collected directly by the City.

**Franchise Fees-** Franchise fees from electric, gas, water, cable TV, petroleum, and solid waste utilities are collected directly by the City for the privilege to run pipes and lines through City property in accordance with negotiated franchise agreements and State law.

**Licenses and Permits-** Planning and building permits are the primary revenues in this classification.

**Fines and Forfeitures-** This is a relatively minor category which includes vehicle fines and parking citations.

**Other Agencies-** Grants and other revenues from the State and other agencies may be directed to the General Fund or may go to special funds earmarked for specific purposes.

**Charges for Services-** In accordance with federal requirements, the City allocates its general overhead to other funds which contain federal grants, benefit assessments, Successor Agency administration and other activities to which overhead applies. This shows up as General Fund revenue in this category. Other revenue in this category includes the payments from CalTrans for maintenance of the Maricopa Highway median.

**Recreation Program Charges-** Recreation charges have been listed separately to help assess the degree to which the recreation programs recover costs.

**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
<u>General Fund</u>						
<u>Tax Revenues</u>						
<u>Property Tax</u>						
010-9301-1010-101	Secured Property Tax	1,383,977	1,541,000	1,541,000	1,469,300	(71,700)
010-9301-1010-102	Unsecured Property Tax	51,826	70,000	70,000	56,890	(13,110)
010-9301-1010-103	Supplemental Taxes	29,381	16,000	16,000	34,680	18,680
010-9301-1010-104	RDA Pass Through Prop Tax	18,007	35,000	35,000	21,860	(13,140)
010-9301-1010-107	Admin Cost / Ventura County	(18,962)	(20,000)	(20,000)	(20,000)	-
010-9301-1010-108	RPTTF Residual Distribution	202,602	140,000	140,000	335,070	195,070
010-9301-1010-111	Secured Property Tax-PY	23	6,000	6,000	-	(6,000)
010-9301-1010-112	Unsecured Property Tax-PY	-	4,000	4,000	-	(4,000)
010-9301-1010-201	Interest Apportnmt/Prop Tax	594	500	500	-	(500)
010-9301-1010-211	Interest Appt/Prop Tax - PY	-	400	400	-	(400)
<b>Property Tax Total</b>		<b>1,667,449</b>	<b>1,792,900</b>	<b>1,792,900</b>	<b>1,897,800</b>	<b>104,900</b>
<u>Sales Tax</u>						
010-9301-1011-100	Sales Tax	1,111,275	1,190,800	1,190,800	1,371,300	180,500
010-9301-1011-101	Property Tax - Sales Tax	-	-	-	-	-
010-9301-1011-104	Psaf/172 Money-1/2% Sales Tax	119,077	79,390	79,390	78,000	(1,390)
<b>Sales Tax Total</b>		<b>1,230,351</b>	<b>1,270,190</b>	<b>1,270,190</b>	<b>1,449,300</b>	<b>179,110</b>
<u>Business Licenses</u>						
010-9301-1025-000	Business Licenses	169,750	160,000	160,000	163,870	3,870
010-9301-1025-001	Bus Lic Application/renewal	19,475	17,000	17,000	17,000	-
010-9301-1025-002	Business Licenses Penalties	(647)	-	-	-	-
010-9301-1025-005	Bus Lic / SB1186 \$1 State Fee	1,074	1,500	1,500	1,200	(300)
<b>Business Licenses Total</b>		<b>189,652</b>	<b>178,500</b>	<b>178,500</b>	<b>182,070</b>	<b>3,570</b>
<u>Franchise Fees</u>						
010-9301-1026-105	So California Edison	97,994	98,000	98,000	99,960	1,960
010-9301-1026-106	So California Gas	28,261	32,640	32,640	33,290	650
010-9301-1026-107	Golden State Water	65,803	65,000	65,000	-	(65,000)
010-9301-1026-108	Time Warner Cable/b4adelphia	94,780	95,000	95,000	98,400	3,400
010-9301-1026-110	EJ Harrison	80,066	80,000	80,000	96,490	16,490

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Account Number	Description	Actual FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
010-9301-1026-111	Roll-offs Harrison	12,839	10,000	10,000	11,850	1,850
010-9301-1026-113	AT & T Mobility	7,966	6,000	6,000	6,650	650
010-9301-1026-128	Cable Companies 1% Peg Fees	5,147	6,400	6,400	15,000	8,600
010-9301-1026-999	Cable Com 1% Peg Fees / Contra	-	(6,400)	(6,400)	-	6,400
	<b>Franchisee Fees Total</b>	<b>392,855</b>	<b>386,640</b>	<b>386,640</b>	<b>361,640</b>	<b>(25,000)</b>
	<u>Transient Occupancy Tax</u>					
010-9301-1027-000	Transient Occupancy Tax	3,113,522	3,260,000	3,260,000	3,458,750	198,750
010-9301-1027-001	Ojai Tourism 1% Assessment	31,720	32,150	32,150	11,530	(20,620)
010-9301-1027-002	Trans Occupancy Tax Late Fees	3,193	2,000	2,000	-	(2,000)
010-9301-1027-999	Transient Occupancy-to Fd 31	(621,509)	(643,000)	(643,000)	(691,750)	(48,750)
	<b>Transient Occupancy Tax Total</b>	<b>2,526,926</b>	<b>2,651,150</b>	<b>2,651,150</b>	<b>2,778,530</b>	<b>127,380</b>
	<u>Documentary Stamp Tax</u>					
010-9301-1030-000	Documentary Stamp Tax	121,904	100,000	100,000	112,880	12,880
	<b>Documentary Stamp Tax Total</b>	<b>121,904</b>	<b>100,000</b>	<b>100,000</b>	<b>112,880</b>	<b>12,880</b>
	<b>Tax Revenues Total</b>	<b>6,129,137</b>	<b>6,379,380</b>	<b>6,379,380</b>	<b>6,782,220</b>	<b>402,840</b>
	<u>Licenses &amp; Permits</u>					
	<u>Building Permit Fees</u>					
010-9302-1053-000	Energy Fee	8,000	5,000	5,000	4,410	(590)
010-9302-1053-010	Disability Fees	-	40	40	-	(40)
010-9302-1053-020	Inspection fee	220	200	200	-	(200)
010-9302-1054-000	Tree Permits	9,719	5,500	5,500	3,250	(2,250)
010-9302-1055-000	Home Occupation Permits	280	200	200	430	230
	<b>Building Permit Fee Total</b>	<b>18,219</b>	<b>10,940</b>	<b>10,940</b>	<b>8,090</b>	<b>(2,850)</b>
	<u>Planning Fees</u>					
010-9302-1060-000	Planning Fees	31,520	100,000	100,000	29,240	(70,760)
010-9302-1060-001	Plan Filing Fees	4	-	-	900	900
	<b>Planning Fees Total</b>	<b>31,523</b>	<b>100,000</b>	<b>100,000</b>	<b>30,140</b>	<b>(69,860)</b>
	<u>Building &amp; Safety Permits</u>					
010-9302-1061-000	Building & Safety Permits	233,893	230,000	230,000	177,330	(52,670)
010-9302-1061-020	Building Permits/GenMaintSurChg	174	100	100	100	-
	<b>Building &amp; Safety Permits Total</b>	<b>234,067</b>	<b>230,100</b>	<b>230,100</b>	<b>177,430</b>	<b>(52,670)</b>
	<u>Developer Fees</u>					

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Account Number	Description	Actual FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
010-9302-1063-000	Encroach Permit/Banner Fees	43,019	40,000	40,000	45,690	5,690
010-9302-1063-001	Traffic Mitigation-Ojai Share	3,131	6,000	6,000	16,330	10,330
010-9302-1063-002	Traffic Mitigation-VCntyShare	84	400	400	120	(280)
010-9302-1063-006	Technical Surcharge	12,568	16,000	16,000	12,000	(4,000)
010-9302-1063-007	General Plan Maintenance Fees	39,967	45,000	45,000	40,000	(5,000)
010-9302-1063-999	<u>Developer Fees/Contra Account</u>	-	37,800	37,800	-	(37,800)
	<u>Developer Fees Total</u>	<u>98,770</u>	<u>145,200</u>	<u>145,200</u>	<u>114,140</u>	<u>(31,060)</u>
	<u>Misc. Licenses and Permits</u>					
010-9302-1056-000	Building Allocations	360	-	-	3,050	3,050
010-9302-1058-000	Household Haz.Residential	14,088	15,000	15,000	14,290	(710)
010-9302-1062-000	Sign Permits	2,695	3,100	3,100	4,000	900
010-9302-1065-000	Plan Check Fees	143,052	180,000	180,000	127,580	(52,420)
010-9302-1081-000	Well Permits	-	200	200	-	(200)
010-9302-1083-000	Filming Permits	3,200	2,600	2,600	3,140	540
	<u>Total Misc. Licenses and Permits</u>	<u>163,395</u>	<u>200,900</u>	<u>200,900</u>	<u>152,060</u>	<u>(48,840)</u>
	<u>Trust Fund Revenues</u>					
010-9302-2000-000	Trust Fund 80 Receipts	126,114	100,000	100,000	100,000	-
010-9302-2000-100	Rev Earned From Trust Funds	-	50,000	50,000	50,000	-
010-9302-2000-999	TrustReceipts/DpstdToFd 80	(126,114)	(100,000)	(100,000)	(100,000)	-
	<u>Trust Fund Revenues Total</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
	<u>Licenses &amp; Permits Total</u>	<u>545,974</u>	<u>737,140</u>	<u>737,140</u>	<u>531,860</u>	<u>(205,280)</u>
	<u>Fines, Forfeitures &amp; Penalties</u>					
010-9303-1018-000	Vehicle Fines & Penalties	13,638	11,000	11,000	11,060	60
010-9303-1020-000	Parking Citations	2,808	7,000	7,000	1,230	(5,770)
010-9303-1020-999	Parking Cit Due To Vta Co	(600)	(1,000)	(1,000)	(270)	730
010-9303-1021-000	Building Code Violations	200	600	600	-	(600)
010-9303-1021-050	Admin Remedy Fines	-	-	-	14,640	14,640
	<u>Fines, Forfeitures &amp; Penalties Total</u>	<u>16,046</u>	<u>17,600</u>	<u>17,600</u>	<u>26,660</u>	<u>9,060</u>
	<u>Use of Money / Property</u>					

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Account Number	Description	Actual FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
010-9304-1033-000	Interest Income	20,397	12,000	12,000	20,000	8,000
010-9304-1033-101	Rental Income	51,171	-	-	-	-
	<b>Use of Money and Property Total</b>	<b>71,568</b>	<b>12,000</b>	<b>12,000</b>	<b>20,000</b>	<b>8,000</b>
	<u>Revenue From Other Agencies</u>					
	<u>Motor Vehicle in Lieu</u>					
010-9305-1015-000	Motor Vehicle In Lieu	742,449	772,150	772,150	799,630	27,480
010-9305-1015-001	Motor Vehicle In Lieu - PY	3,071	-	-	-	-
	<b>Motor Vehicle In Lieu Total</b>	<b>745,520</b>	<b>772,150</b>	<b>772,150</b>	<b>799,630</b>	<b>27,480</b>
	<u>Misc Revenue From Other Agencies</u>					
010-9305-1022-000	Homeowners Subvention(hoptr)	12,871	12,800	12,800	13,480	680
010-9305-1043-021	SB90 St. Mand Costs Reim-PY	29,604	5,000	5,000	3,820	(1,180)
010-9305-1044-005	Reimb From Sheriffs/Office Hel	33,191	30,000	30,000	55,190	25,190
010-9305-1050-000	AB 939 Fees/SRRE	92,905	321,000	321,000	116,490	(204,510)
010-9305-1096-005	Special Event Police Services	10,834	11,900	11,900	5,450	(6,450)
010-9305-1097-000	SLESF "COPS" Funding	100,000	100,000	100,000	100,000	-
010-9305-1106-000	NPDES Revenue	23,094	24,000	24,000	24,000	-
	<b>Misc. Rev From Other Agencies Total</b>	<b>302,499</b>	<b>504,700</b>	<b>504,700</b>	<b>318,430</b>	<b>(186,270)</b>
	<b>Revenue From Other Agencies Total</b>	<b>1,048,019</b>	<b>1,276,850</b>	<b>1,276,850</b>	<b>1,118,060</b>	<b>(158,790)</b>
	<u>Charges For Current Services</u>					
	<u>Planning Fees</u>					
010-9306-1060-001	Dvlpmnt Proj Staff Services	18,151	37,000	37,000	10,540	(26,460)
010-9306-1060-002	DvlpmtPrjCntrctSvrAdmChg	18,158	2,000	2,000	35,010	33,010
	<b>Planning Fees Total</b>	<b>36,309</b>	<b>39,000</b>	<b>39,000</b>	<b>45,550</b>	<b>6,550</b>
	<u>Misc Revenues For Current Services</u>					
010-9306-1037-000	State Highway Maintenance	17,287	32,930	32,930	49,900	16,970
010-9306-1042-000	Public Records - Copies & other	467	500	500	1,500	1,000
010-9306-1067-119	Use Fees-Libbey Park	5,350	2,000	2,000	13,710	11,710
010-9306-1158-000	Misc Staff Svr Fees - Admin	181	100	100	-	(100)
010-9306-1170-000	Public Works Processing Fees	6,810	6,000	6,000	6,000	-
	<b>Misc Revenues for Current Services Total</b>	<b>30,095</b>	<b>41,530</b>	<b>41,530</b>	<b>71,110</b>	<b>29,580</b>
	<u>Indirect OH Cost Allocations</u>					

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Account Number	Description	Actual FY 2015-16	Adopted Budget FY2016-17	Final Budget FY2016-17	Adopted Budget FY2017-18	Change From Prior Year Budget
010-9306-1180-999	Indirect OH Costs Allocation	222,580	273,480	273,480	215,210	(58,270)
	Indirect OH Cost Allocations Total	222,580	273,480	273,480	215,210	(58,270)
	Charges For Current Services Total	288,984	354,010	354,010	331,870	(22,140)
	<u>Other Revenues</u>					
	<u>Misc Revenues and Refunds</u>					
010-9307-1029-000	RDA Loan Pymts Received	-	-	200,000	-	(200,000)
010-9307-1043-001	PERS Medicare Part D Refunds	-	2,300	2,300	2,300	-
010-9307-1043-140	Special Event	400	400	400	400	-
010-9307-1044-000	Misc Refunds & Receipts	2,087	4,000	4,000	4,000	-
010-9307-1044-011	Tree Donations/tree Projects	-	3,400	3,400	3,400	-
010-9307-1044-030	Cash Over/short	64	-	-	-	-
010-9307-1044-050	PD Fees Fingerprint-T/C Rpts	7,077	4,000	4,000	4,500	500
010-9307-1044-101	Def Rev Recog Street Proj	47,000	-	-	48,000	48,000
010-9307-1044-110	FundsFrmDefRev/UndrgrndDvDpst	-	15,000	15,000	-	(15,000)
010-9307-1044-130	Proceeds From Sale Of Assets	1,850	5,000	5,000	1,000	(4,000)
010-9307-1044-131	Libbey Pk Tennis Ct Lights	1,448	1,110	1,110	1,400	290
	Misc Revenues and Refunds Total	59,926	35,210	235,210	65,000	(170,210)
	<u>Transfer-in from Other Funds</u>					
010-9307-1045-022	Transfer-in/Gas Tax Fund (22)	121,344	-	-	-	-
	Transfer-in from Other Funds Total	121,344	-	-	-	-
	Other Revenues Total	181,270	35,210	235,210	65,000	(170,210)
	<u>Recreation Program Revenues</u>					
	<u>Recreation Program Revenue</u>					
010-9309-1044-110	City 50/50 scholarship	(9,190)	(4,000)	(4,000)	(10,000)	(6,000)
010-9309-1044-205	Misc Donations Best Tennis Grt	966	1,000	1,000	-	(1,000)
010-9309-1660-005	Adult Softball	17,117	13,100	13,100	11,000	(2,100)
010-9309-1660-006	CrossFit	24,630	24,000	24,000	-	(24,000)
010-9309-1660-007	Brochure	5,338	5,500	5,500	12,000	6,500
010-9309-1660-008	Movie Nights Revenue	4,205	3,500	3,500	4,500	1,000
010-9309-1660-009	Aquatics	17,101	16,500	16,500	16,500	-
010-9309-1660-010	Instructional Soccer	5,749	7,000	7,000	4,500	(2,500)
010-9309-1660-011	Youth Soccer	6,887	4,000	4,000	5,000	1,000

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010-9309-1660-012	Youth Flag Football	4,437	4,200	4,200	4,500	300
010-9309-1660-013	Youth Dodgeball	523	400	400	400	-
010-9309-1660-014	Youth Basketball	28,691	27,000	27,000	23,000	(4,000)
010-9309-1660-016	Adult Basketball	4,055	4,000	4,000	3,500	(500)
010-9309-1660-020	Gymnastics	78,444	70,000	70,000	78,000	8,000
010-9309-1660-021	CPR/First Aid Program	-	-	-	-	-
010-9309-1660-036	Drop-in Sports	4,693	4,000	4,000	4,000	-
010-9309-1660-045	After School Program	-	-	-	80,000	80,000
<b>Recreation Program Revenue Total</b>		<b>193,645</b>	<b>180,200</b>	<b>180,200</b>	<b>236,900</b>	<b>56,700</b>
<b>Recreation Classes Revenue</b>						
010-9309-1661-000	Recreation Classes Revenue	302	-	-	-	-
010-9309-1661-001	Tennis Program	28,976	25,000	25,000	25,000	-
010-9309-1661-011	Basketball PIT	2,937	3,000	3,000	3,000	-
010-9309-1661-014	Cartooning	2,546	2,000	2,000	2,000	-
010-9309-1661-016	Driving Education	114	200	200	400	200
010-9309-1661-017	Guitar	1,665	1,600	1,600	1,000	(600)
010-9309-1661-018	Keyboarding	1,209	1,500	1,500	1,000	(500)
010-9309-1661-019	Kid Art	-	200	200	-	(200)
010-9309-1661-020	Kung Fu - Kids & Adults	10,301	10,000	10,000	10,000	-
010-9309-1661-021	Painting	975	1,200	1,200	-	(1,200)
010-9309-1661-022	Pottery Class	2,529	2,500	2,500	9,000	6,500
010-9309-1661-023	Sandcastle Music Together	4,016	4,000	4,000	3,000	(1,000)
010-9309-1661-025	Social Skills	1,552	1,000	1,000	1,200	200
010-9309-1661-027	Tai Chi Ch'uan	9,760	10,000	10,000	10,000	-
010-9309-1661-029	Weight Room	8,351	9,000	9,000	10,000	1,000
010-9309-1661-030	Western Horsemanship	3,514	4,000	4,000	4,000	-
010-9309-1661-031	Zumba Fitness	2,084	2,000	2,000	2,500	500
010-9309-1661-032	Ballet	4,445	4,000	4,000	4,000	-
010-9309-1661-034	Fencing	3,932	4,000	4,000	3,500	(500)
010-9309-1661-035	Gardening	1,500	700	700	1,600	900
010-9309-1661-037	Photography	-	-	-	500	500

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010-9309-1661-038	Wilderness	22,151	22,000	22,000	20,000	(2,000)
010-9309-1661-042	Yoga Revenue	783	500	500	-	(500)
010-9309-1661-043	Cooking	955	600	600	500	(100)
010-9309-1661-044	Dog Training	1,020	1,050	1,050	1,000	(50)
	<b>Recreation Classes Revenue Total</b>	<b>115,617</b>	<b>110,050</b>	<b>110,050</b>	<b>113,200</b>	<b>3,150</b>
	<b><u>Community Event Revenue</u></b>					
010-9309-1663-081	Ojai Day	37,639	40,000	40,000	40,000	-
010-9309-1664-000	Facility Use	33,636	30,000	30,000	30,000	-
	<b>Community Event Revenue Total</b>	<b>71,275</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
	<b><u>Day Camps</u></b>					
010-9309-1665-100	Contracted Specialty Camps	36,764	35,000	35,000	35,000	-
010-9309-1665-110	Employee Specialty Camps	29,831	15,000	15,000	20,000	5,000
010-9309-1665-120	Day Camp & Excursions	66,767	50,000	50,000	75,000	25,000
	<b>Day Camps Total</b>	<b>133,362</b>	<b>100,000</b>	<b>100,000</b>	<b>130,000</b>	<b>30,000</b>
	<b>Recreation Program Revenues</b>	<b>513,898</b>	<b>460,250</b>	<b>460,250</b>	<b>550,100</b>	<b>89,850</b>
Fund 010	<b>Total Revenues - General Fund</b>	<b>8,794,897</b>	<b>9,272,440</b>	<b>9,472,440</b>	<b>9,425,770</b>	<b>(46,670)</b>