

Special Districts

Background

The County Services and Special Districts Committee is responsible for the oversight of the special districts in the County. According to the most recent (1993) Local Agency Formation Agency (LAFCO) study, there are 46 different special districts. Since it was not possible to visit and study all, the decision was made to review the overall structure of these districts, visit a few, and try to assess the validity and role of these districts.

Investigation Methodology

The following steps were taken in this study.

- Visited the Executive Director of LAFCO to get an overview and broad perspective.
- Used the 1993 LAFCO report titled: *Study of Special Districts in Ventura County* as a major source document. Although several years old, it is an excellent source of information. A summary is included as Figure 1.
- Obtained overlay maps from the Public Works Mapping Department to help understand the coverage of these districts grouped by like service. For example, we have one map that shows all water districts and another showing park districts. We have 11 maps of this type¹.
- Examined tax records to determine how funds are derived for all special districts. Because the taxing structure of special districts is extremely complex, we met with the representatives of the Auditor-Controller's office, the Director of the Flood Control District, the Director of the Water Services and Engineering to further understand the issue of fund sources.

¹ In addition, a base map (Figure 2) is included showing the boundaries of the ten cities. These boundaries are shown in all other maps in order to portray the geographical relation of many of the special districts to the cities.

Findings

Special districts have a legitimate place in the County structure as a means for taxes to be assessed for only the area served by the special district. The following is quoted from the LAFCO study:

“Each Special District in Ventura County has a unique history. All were formed for specific purposes in a particular situation. Circumstances, however, change over time and it is important to periodically review the organization of local governments in the context of the current environment to determine if the original purposes are still valid or changes are warranted.”

It is exactly in this spirit that this report is written. It could also be considered an attempt, however cursory, to update the last LAFCO study in the hope that it will encourage the Board of Supervisors to act on the recommendations provided at the end of this report.

At the outset of this study, we believed that the ideal example of a special district is the Fire Protection District (FPD) that serves the entire County less those cities (Oxnard, Ventura, Santa Paula and Fillmore) that maintain their own departments. The FPD, shown in Figure 3, thus taxes the rest of the County including the six cities it serves but does not tax the four that have their own departments.

We also learned that the County has the ability to tax individual tax rate areas for a variety of services. There are 2,338 separate tax rate areas that provide an extraordinary level of detail. See Figure 4 for a recap of a sample of tax rate areas throughout the County. This chart demonstrates the following:

1. The County can tax for special districts by areas served.
2. The County can also tax to a very finite level as defined by tax rate areas which do not necessarily conform to special district boundaries.
3. There are numerous examples of taxes raised through multiple sources, such as special districts, benefit assessments and allocation of property taxes.

Many special districts, especially water districts are net revenue producers and do not represent a cost to the taxpayer because they are providing a commodity (water) that is paid for by the consumer.

There are two types of special districts: Independent and Dependent. Dependent districts are managed by the Board of Supervisors (or a City Council) who act as the board of directors of these districts with, typically, a County official acting as the manager of the district. Independent Districts have Boards of Directors elected by the general public (although there are some appointed boards, e.g. the Ventura Port District).

LAFCO is the agency responsible for the formation, dissolution and revision of special districts. This agency has members from the Board of Supervisors, Cities, Special Districts and a public member. Although there is some history of elimination and consolidation of special districts, there are many other cases where the special district involved declines to respond to such recommendations, with no reason given. LAFCO's last compilation of information regarding special districts was completed in 1993. We have been advised that lack of funding has prevented updating since then.

We have been advised that a special district structure isolates the funding of that district from direct impact by the Board of Supervisors. When funds are derived from Benefit Assessments², the funds may not be used for other purposes.

Following are specific findings about some of the special districts:

- F-1 Even though, as mentioned above, the water districts, shown in Figure 5, are net revenue producers, many tax bills contain standby charges for water. These charges are for either capital improvement projects or are truly standby as they are a means to charge an owner of a vacant property for the benefit of having water available even if none is used.
- F-2 Road Districts #3 and #14 (see Figure 6) cover various remote and geographically disbursed unincorporated areas of the County.
- F-3 Community Service District #4, shown in Figure 7, provides trash removal service to Bell Canyon. It is the only district of its type.
- F-4 The Oxnard Harbor District (which is a misleading name since the harbor served is the commercial Port of Hueneme in the City of Port Hueneme) is a revenue producer that provides funds to its district that includes the cities of Port Hueneme and Oxnard. See Figure 8. It is also noted that the residents of the City of San Buenaventura and some unincorporated pockets are the only ones taxed for the Ventura Harbor District even though this harbor serves the entire County.
- F-5 The Camarillo Health Care District, shown in Figure 9, is the only one of its kind in the County. It serves the city of

² A Benefit Assessment is a levy authorized by the Board of Supervisors or a Special District to provide a service for the specific benefit of the area involved. It appears on the property tax bill as a charge in addition to the Proposition 13 and other special district taxes.

- Camarillo and surrounding areas. Its total source of tax revenue is through property taxes. Its services are unique in the County. Time did not permit comparing these services vs. cost when compared to other health care services in the County.
- F-6 There are three cemetery districts in the northern part of the County that tax the residents. According to a recent Los Angeles Times article, the Piru Cemetery is running out of burial space. See Figure 10.
- F-7 The Resource Conservation District (RCD), shown in Figure 11, covers only the unincorporated area of the County. A visit was made to see if it could perform its function as a County Department. The representative stated that only by being a special district, can it be eligible for federal funds. A County official did not agree with this, but did opine that this district serves a useful purpose and benefits from the expertise of its directors. There appears to be a working relation between the RCD and the Ventura County Flood Control District as they are concerned with similar issues. See Figure 12 for the Flood Control District boundaries.
- F-8 The Triunfo Sanitation District, shown in Figure 13, is unique because of the joint venture with the Las Virgenes Municipal Water District that results in agreements regarding the treatment of wastewater at Tapia Park and the distribution of reclaimed water. Time did not permit the examination of the balance of the sanitation districts and the overlap between some local districts and the Ventura County Regional Sanitation District.
- F-9 The Conejo Park and Recreation District serves the City of Thousand Oaks and nearby unincorporated areas. It has existed longer than the City and was reviewed to see if it made sense to recommend incorporating into the City in order to eliminate duplicate overhead functions. All of the Recreation and Park Special Districts are shown in Figure 14.

Conclusions

- There a number of special districts that exist for historical reasons whose continuation should be questioned.
- The County taxing structure is so convoluted, most taxpayers cannot understand where their tax monies are going.
- Many taxing and fee-charging mechanisms are clearly established to avoid property tax limitations imposed by Proposition 13. This is not exactly a new revelation, but this study has made it much clearer in this Grand Jury's mind. See Exhibit A.

Recommendations

- R-1 The Board of Supervisors should fund LAFCO so that their study of special districts can be done more frequently, ideally every two years.
- R-2 A Citizens Advisory Commission or Committee should be established to act as an input to LAFCO to increase the level of objectivity for reorganization of special districts. This group could also examine the fairness of the special district portion of the budget in conjunction with the Auditor-Controller.
- R-3 Unless mandated by state legislation, special districts should have an automatic review date (perhaps five years) to validate the need for the district. Failure to meet a demonstrated need would cause dissolution of the district.
- R-4 The County should commit to make it easier for the all taxpayers to understand how their special district taxes are levied and used. One suggestion is to provide an insert mailed with tax bills that would provide some explanation, including description of common acronyms and abbreviations (F1).

Although not supported by detailed studies, due to time and resource limitations, the following special district actions should be considered by LAFCO:

- R-5 Eliminate all special road districts and fold the responsibility into the County Road Department (F2).
- R-6 Eliminate Community Service District #4 (Bell Canyon) and replace with private contracting (F3).
- R-7 Examine the Camarillo Health Care District to determine if the benefit/cost analysis of this district compared to other health care services in the County is comparable (F5).
- R-8 Reexamine the validity of maintaining three separate cemetery districts particularly in light of Piru space limitations (F6).

No recommendation is made with respect to findings 4 and 7-9.

Acknowledgement

We appreciate the effort of the Public Works Mapping Department for preparing the overlay maps that were of great assistance in this study.

Responses Required

LAFCO	Recommendations 2, & 5 through 8
Board of Supervisors	Recommendations 1 through 4
Chief Administrative Officer	Recommendations 1 through 4
Auditor-Controller	Recommendations 2 & 4

Exhibit A

Below is a typical tax bill that shows taxes authorized above the Proposition 13 limitation. Note that there are several entries for the Flood Control District. What the taxpayer does not realize is that there are other charges within the Proposition 13 allowance that also go to this district. Exhibit 1A shows a typical breakdown of the Proposition 13 allocation for the same tax rate area as the tax bill shown. Exhibit 1B shows the average tax for a typical single-family residence in each city and unincorporated area for flood control. While the total Flood Control District taxes are not onerous, the complexity makes it difficult to understand.


1998-99 VENTURA COUNTY SECURED TAX STATEMENT HAROLD S. PITTMAN <small>TREASURER TAX COLLECTOR 702 SOUTH VICTORIA AVENUE 1871164 CALIFORNIA 93009-1260 875 634 3744</small>		LAND MIN. IMPROVEMENTS PERS. PROP. TOTALS LESS: HOMEOWNER'S EXEMP. 7,000 OTHER EXEMPTION NET TOTAL	<table border="1"> <thead> <tr> <th>PHONE</th> <th>SPECIAL ASSESSMENT</th> <th>DIST./ZONE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>805-654-2816</td> <td>VECTOR CONTROL</td> <td>0301</td> <td>1.12</td> </tr> <tr> <td>805-650-4060</td> <td>VCPCD NPDES T.O. ZN 3</td> <td>1434</td> <td>4.12</td> </tr> <tr> <td>805-650-4060</td> <td>NPDES T.O. ZN 3</td> <td>1450</td> <td>4.86</td> </tr> <tr> <td>800-528-2710</td> <td>CALLEGUAS STDBY</td> <td>0824</td> <td>5.00</td> </tr> <tr> <td>800-528-2710</td> <td>MTRD WTR STBY</td> <td>0822</td> <td>9.58</td> </tr> <tr> <td>805-650-4060</td> <td>VCPCD FLD ZN 3 BENEFIT</td> <td>1406</td> <td>24.58</td> </tr> <tr> <td>805-449-2442</td> <td>T.O. CITY LNDSCLP-LGHTS</td> <td>0122</td> <td>59.50</td> </tr> <tr> <td colspan="3">SPECIAL ASSESSMENT TOTAL:</td> <td></td> </tr> </tbody> </table>	PHONE	SPECIAL ASSESSMENT	DIST./ZONE	AMOUNT	805-654-2816	VECTOR CONTROL	0301	1.12	805-650-4060	VCPCD NPDES T.O. ZN 3	1434	4.12	805-650-4060	NPDES T.O. ZN 3	1450	4.86	800-528-2710	CALLEGUAS STDBY	0824	5.00	800-528-2710	MTRD WTR STBY	0822	9.58	805-650-4060	VCPCD FLD ZN 3 BENEFIT	1406	24.58	805-449-2442	T.O. CITY LNDSCLP-LGHTS	0122	59.50	SPECIAL ASSESSMENT TOTAL:			
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SPECIAL ASSESSMENT TOTAL:																																							
TAX RATE AREA	PARCEL OR. ID. NUMBER	STATEMENT NO.	ACCOUNT	MAILING CODE																																			
08481		2400190	00000																																				
OWNER OF RECORD JANUARY 1, 1998 SITUS/LOCATION																																							
CURRENT OWNER																																							
*****AUTOCR**C-030																																							
57-1380																																							
																																							
PHONE	SERVICE AGENCY GOVERNED BY BOARD OF SUPERVISORS	RATE PER \$100	AMOUNT																																				
805-654-3744	PROP 13 MAXIMUM 1% TAX	1.000000																																					
805-650-4060	+ CO FLD ZN #3 DEBT SE	.005084																																					
800-225-5693	METROPOLITAN WTR	.008900																																					
GENERAL TAX TOTAL :																																							
1ST INSTALLMENT		2ND INSTALLMENT		TOTAL																																			
DUE BY 12/10/1998		DUE BY 04/12/1999																																					

Exhibit 1A

RT 1021-42 02 0B DATE: 11/02/98 16:22:08		C O U N T Y O F V E N T U R A ABOB TRA HISTORY REPORT (INCLUDE TEA DATA) 98-99 PRIME: THOUSAND OAKS CITY TRA: 08481				PAGE NR 895 VC10265	
FUND NO.	DESCRIPTION	PRIOR YEAR ALLOCATION	PRIOR YEAR FACTOR	ADJUSTED PRIOR YEAR ALLOCATION	ADJUSTED PRIOR YEAR FACTOR	ANNUAL TAX INCREMENT	CURRENT YEAR ALLOCATION
2001	UNI SCH GEN CONEJO VLY	198,282.17	.3375908575	198,282.17	.3375908575	87,096.69	285,378.86
2015	VTA COM COLLEGE GEN	32,017.01	.0545114545	32,017.01	.0545114545	14,063.67	46,080.68
2019	VTA COLLEGE CHILD CTR	165.72	.002821532	165.72	.002821532	72.79	238.51
4001	COUNTY GENERAL FUND	117,787.31	.2005420659	117,824.19	.2006048563	51,755.02	169,579.21
	NEGOTIATED REVENUE:	36.88					
	PRIOR YEAR TEA	22,804.09		23,146.37	.0354084998	10,167.19	33,313.56
	TEA TRANSFER	342.28					
4002	E.R.A.F.	94,677.82	.1617163219	94,677.82	.1611963564	41,587.83	136,285.65
4003	CITY E.R.A.F. 92-93 SH	26,812.51	.0439478179	25,812.51	.0439478179	11,338.31	37,150.82
	PRIOR YEAR TEA	1,479.66	.0025192290	1,479.66	.0025192290	649.95	2,129.61
		1,830.78	.0031170522	1,830.78	.0031170522	904.18	2,634.96
4004	E.R.A.F. 93-94 SHIFT	3,310.44	.0056362812	3,310.44	.0056362747	1,454.13	4,764.57
4005	CO SUPT OF SCHOLS	57,880.64	.0895463063	57,880.64	.0895463063	25,424.44	83,305.08
6001	FIRE PROTECTION DIST	9,226.17	.0157082727	9,226.17	.0157082727	4,052.65	13,278.82
6100	COUNTY FLOOD ZN ADM	88,401.76	.1505108934	88,401.76	.1505108934	38,831.03	127,232.79
6130	COUNTY FLOOD ZN #3	1,445.18	.0024605371	1,445.18	.0024605371	634.81	2,079.99
7111	CONEJO REC & PK	6,370.48	.0108462422	6,370.48	.0108462422	2,795.27	9,168.75
7900	VTA REG CO SAN	31,440.07	.0535291693	31,440.07	.0535291693	13,810.25	45,250.32
	NEGOTIATED REVENUE:	2,498.89	.0041866215	614.75	.0010466598	270.03	884.78
8070	CITY THOUSAND OAKS	1,844.24					
8071	CITY THOUSAND OAKS - TEA	9,603.30	.0163503661	9,603.30	.0163503661	4,218.31	13,821.61
	PRIOR YEAR TEA	20,979.31	.0357086918	21,315.59	.0362914542	9,363.01	30,678.60
	TEA TRANSFER:	342.28					
8072	THOUSAND OAKS VRSD	1,807.36	.0030771713	1,807.36	.0030771713	799.89	2,601.25
	NEGOTIATED REVENUE:	1,807.36					
8000	CALLEGIAS MUN WTR	4,973.64	.0084680144	4,973.64	.0084680144	2,184.70	7,158.34
TRA 08481	TOTALS	587,344.61	1.0000000000	587,344.61	1.0000000000	257,994.81	845,339.42

*** GROSS ASSESSED VALUATION INFORMATION (ASSESSED VALUATIONS MINUS LOCAL EXEMPTIONS) ***

	PRIOR YEAR	TRANSFERS	CURRENT YEAR	A/V	A/V
SECURED	58,620,240			85,001,721	
UNSECURED	5,300			423,300	
STATE ASSESSED					
	58,625,540		25,799,481	85,425,021	

Exhibit 1B

ATTACHMENT 2 1998/99 BENEFIT ASSESSMENT FOR FLOOD CONTROL

1997/98 AND 1998/99 RATES - COMPONENT PARTS							
ZONE	AREA	ROUTINE MAINTENANCE	UNFUNDED 1995/1998 EMERGENCY FLOOD DAMAGE REPAIR*	FLOOD DAMAGE REPAIR RESERVE FUND	NPDES VCFCO	NPDES CO-PERM	TOTAL BA 1998/99
1	UnIncorporated	\$16.01	\$0.32	\$4.11	\$4.17	\$1.45	\$26.06
	Ojai	\$16.01	\$2.99	\$4.11	\$4.17	\$7.82	\$35.10
	San Buenaventura	\$16.01	\$2.74	\$4.11	\$4.17	\$5.90	\$32.93
2	UnIncorporated	\$20.36	\$3.49	\$3.28	\$3.96	\$1.38	\$32.45
	Fillmore	\$20.36	\$4.24	\$3.28	\$3.96	\$4.00	\$35.84
	Oxnard	\$20.36	\$4.24	\$3.28	\$3.96	\$10.28	\$42.12
	Santa Paula	\$20.36	\$3.49	\$3.28	\$3.96	\$8.65	\$37.74
	San Buenaventura	\$20.36	\$3.49	\$3.28	\$3.96	\$5.90	\$36.99
	Port Hueneme	\$20.36	\$4.16	\$3.28	\$3.96	\$3.00	\$34.76
	Camarillo	\$20.36	\$3.49	\$3.28	\$3.96	\$5.00	\$36.09
3	UnIncorporated	\$20.95	\$3.86	\$2.00	\$4.35	\$0.00	\$31.16
	Moorpark	\$20.95	\$1.83	\$2.00	\$4.35	\$0.00	\$28.23
	Camarillo	\$20.95	\$3.86	\$2.00	\$4.35	\$5.00	\$36.16
	Thousand Oaks	\$20.95	\$2.82	\$2.00	\$4.35	\$5.12	\$35.34
	Simi	\$20.95	\$2.85	\$2.00	\$4.35	\$3.87	\$34.02
4	UnIncorporated	\$8.66	\$0.00	\$0.00	\$4.10	\$0.00	\$10.76
	Thousand Oaks	\$8.66	\$0.00	\$0.00	\$4.10	\$5.47	\$18.23

9899rates_revenue.xls ATTCH_2 4/8/98

* For Fiscal Year 97/98, "Unfunded Emergency Flood Damage Repair Fund" offset a portion of debts from 1995 storms. For Fiscal Year 98/99, fund is proposed to cover remaining debt from 1995 storms as well as a portion of damages from 1998 storms.

Figure 1. Summary of Ventura County Special Districts

TYPE	CLASS	NAME	AREA	OFFICE	BUDGET* (\$000)	SERVICES	COMMENTS
Dependent	Fire	Ventura County Fire Protection	County except Fillmore, Oxnard, Ventura, Santa Paula	Camarillo	55,000	Fire Protection	
Dependent	Water	Ventura County	Entire County	Hall of Admin	41,000	Flood Control	
Dependent	Roads	Ventura County Service Area #3	Camp Chaffee Road	Hall of Admin	12	Private Road Maintenance	
Dependent	Roads	Ventura County Service Area #4	Oak Park	Hall of Admin	473	Street cleaning, lighting	
Dependent	Roads	Ventura County Service Area #14	Various	Hall of Admin	244	Street cleaning, lighting	
Dependent	Water Disposal	Ventura County Service Area #29	North Coast	Hall of Admin	378	Wastewater Disposal	
Dependent	Water	Ventura County Disposal	Nyeland Acres Service Area #30	Hall of Admin	1,000	Wastewater Disposal	
Dependent	Sewage	Ventura County Service Area #32	County except cities & spec. dist.	Hall of Admin	16	Monitor Independent Sewer Systems	
Dependent	Parks	Ventura County Service Area #33	County less Parks Special Districts	Hall of Admin		Parks	
Dependent	Water	Ventura County Waterworks #1	Moorpark	Moorpark	23,900	Water/Sewage	
Dependent	Sewage	Ventura County Waterworks #16	Piru	Moorpark	301	Sewage	
Dependent	Water	Ventura County Waterworks #17	Bell Canyon	Moorpark	1,742	Water	
Dependent	Water	Ventura County Waterworks #19	Somis/Las Posas Valley	Moorpark	2,392	Water	
Dependent	Water	Lake Sherwood Community Services	Lake Sherwood	Hall of Admin	1,900	Water	
Dependent	Sewage	Triunfo County Sanitation	Southeast portion of County	Ventura	4,000	Sewage, recycled water	
Dependent	Sewage	Ventura Regional Sanitation	90% of County	Ventura	24,114	Sewage, recycled water	
Dependent	Sewage	Camarillo Sanitation	Camarillo + surrounding areas	Camarillo		Sewage	Governed by city
Independent	Cemetery	Bardsdale Public Cemetery	Fillmore	Fillmore	82	Cemetery	
Independent	Cemetery	Piru Public Cemetery	Piru	Piru	10	Cemetery	
Independent	Cemetery	Simi Valley Public Cemetery	Simi Valley	Simi Valley	55	Cemetery	
Independent	Parks	Fillmore-Piru Memorial	Fillmore, Piru + surrounding area	Fillmore	105	Parks	
Independent	Parks	Conejo Parks & Recreation	Thousand Oaks SOI + Lake Sherwood	Thousand Oaks	7,700	Parks	
Independent	Parks	Pleasant Valley Parks & Recreation	Camarillo SOI	Camarillo	2,800	Parks	
Independent	Parks	Rancho Simi Recreation & Parks	Simi Valley, Oak Park + other portions	Simi Valley	18,000	Parks	

Dependent data from County budget, independent from LAFCO study.

Figure 1. Summary of Ventura County Special Districts (Continued)

TYPE	CLASS	NAME	AREA	OFFICE	BUDGET* (\$000)	SERVICES	COMMENTS
Independent	Trash	Bell Canyon Community Services	Bell Canyon	Bell Canyon	240	Trash	
Independent	Water	Channel Islands Community Services	Unincorporated Beach near Oxnard	Channel Islands Beach		Water, Sewage Trash	
Independent	Health Care	Camarillo Health Care	Camarillo/Somis	Camarillo	1,102	Health Care	
Independent	Harbor	Oxnard Harbor	Pt. Hueneme	Pt. Hueneme	5,214	Commercial Port	
Independent	Harbor	Ventura Port	Ventura	Ventura	2,142	Rec Harbor	Apptd by City Council
Independent	Water	Calleguas Municipal Water	Eastern Ventura County	Thousand Oaks	33,000	Water Services	
Independent	Water	Camrosa Water	Santa Rosa, Tierra Rejada Valleys	Camarillo	6,900	Water Services	
Independent	Water	Casitas Municipal Water	Ojai Valley	Oak View	9,800	Water Services	
Independent	Water	Hidden Valley Municipal Water	Hidden Valley	Newbury Park	25	Water Services	
Independent	Water	Meiners Oaks Municipal Water	Meiners Oaks	Ojai	465	Water Services	
Independent	Water	Ocean View Municipal Water	Oxnard Plain	Oxnard		Water Services	
Independent	Water	Pleasant Valley County Water	Oxnard Plain	Camarillo	1,835	Water Services	
Independent	Water	Russell Valley Municipal Water	Westlake Village (TO)	Thousand Oaks	3	Water Services	
Independent	Water	San Antonio Water Conservation	Eastern Ojai Valley	Ojai	8	Water Services	
Independent	Water	United Water Conservation	Oxnard Plain/ Santa Clara Valley	Santa Paula	7,600	Water Services	
Independent	Water	Ventura River County Water	Ventura River Valley	Ojai	428	Water Services	
Independent	Water Disposal	Oxnard Drainage #1	West of Oxnard	Ventura (Law Firm)	110	Water Drainage	
Independent	Water Disposal	Oxnard Drainage #2	East of Oxnard	Ventura (Law Firm)	29	Water Drainage	
Independent	Sewage	Saticoy Sanitation	Saticoy	c/o VC Reg. San.	82	Sewage	
Independent	Sewage	Ojai Valley Sanitation	Ojai Valley	c/o VC Reg. San.	2,109	Sewage	
Independent	Sewage	Montalvo Municipal Improvement	Montalvo	c/o VC Reg. San.	368	Sewage	
Independent		Ventura County Resource Conservation	Unincorporated area less some portions	Somis	52	Soil, Water Conservation	

Dependent data from County budget, independent from LAFCO study.

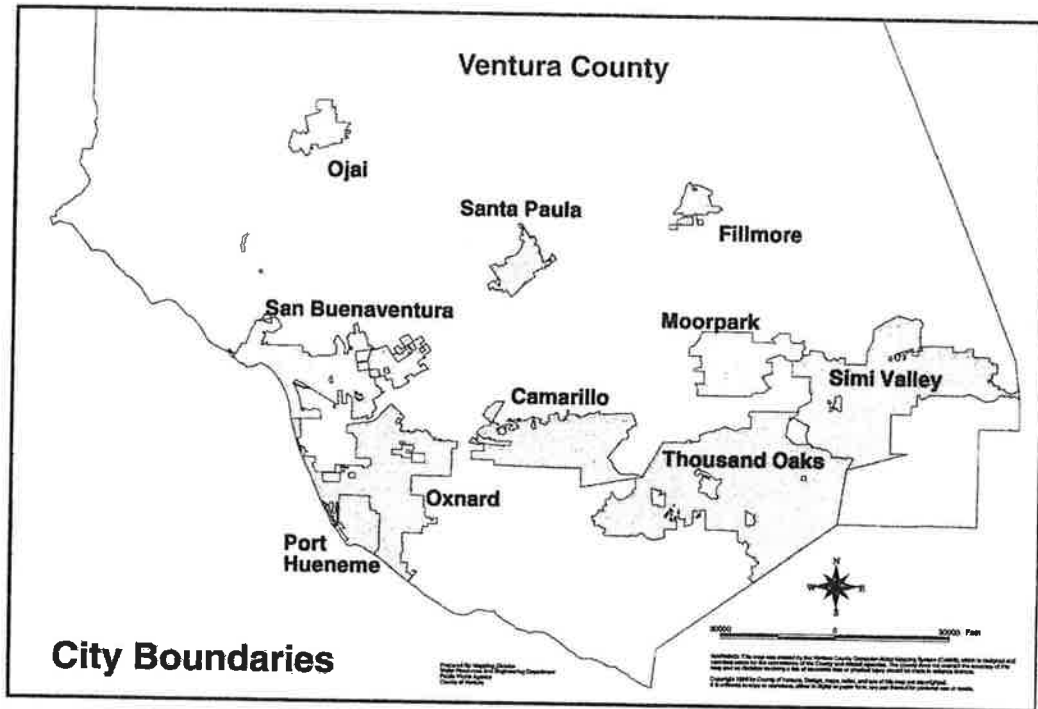


Figure 2- City Boundaries

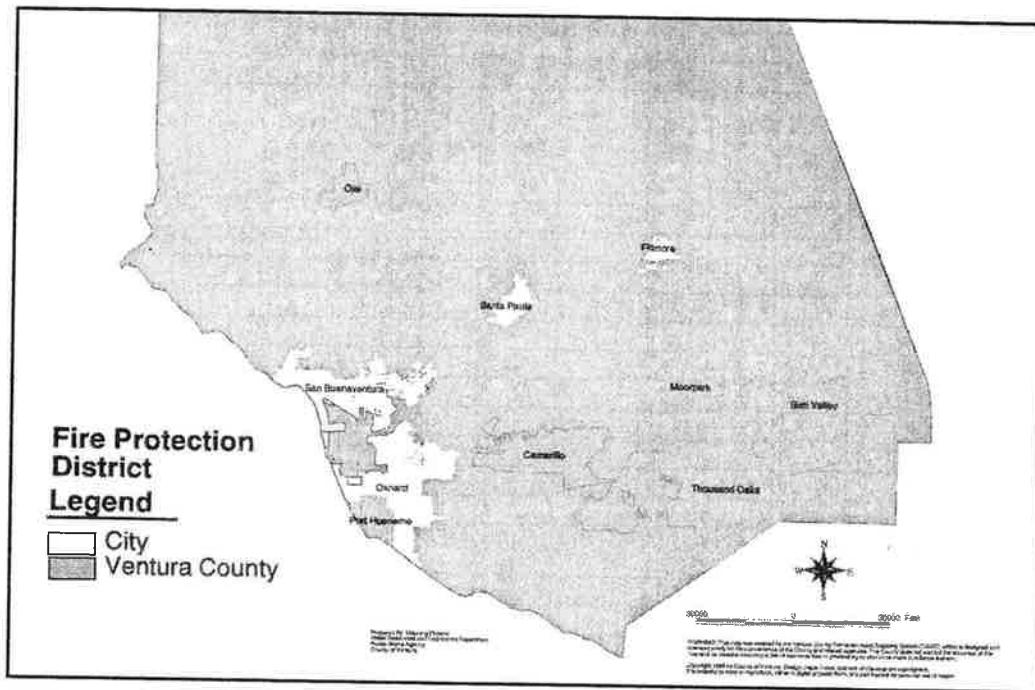


Figure 3- Fire Protection District

TAX RATE AREA	07115	01005	74002	91072	70051	03033	03124	09027	09012	85033	08104	08481	05011	05135
COMMUNITY	Camarillo	Fillmore	Oak Park	Oak View	Ojai	Oxnard	Oxnard	Simi Valley	Simi Valley	Somis	Thousand Oaks	Thousand Oaks	Ventura	Ventura
SPECIAL DISTRICTS														
Bardsdale Public Cemetery		13												
Piru Public Cemetery														
Simi Valley Public Cemetery								13	13					
Fillmore-Piru Memorial		X/13												
Conejo Parks & Recreation											13	13		
Pleasant Valley Parks & Recreation														
Rancho Simi Recreation & Parks			13					13	13					
Bell Canyon Community Services														
Channel Islands Community Services														
Camarillo Health Care	13									13				
Oxnard Harbor														
Ventura Port													X/13	X/13
Calleguas Municipal Water	X/13		13			X/13	X/13	X/13		X/13	X	X/13		
Camrosa Water	X/13													
Casitas Municipal Water				X/13	X									
Hidden Valley Municipal Water														
Meiners Oaks Municipal Water														
Ocean View Municipal Water														
Pleasant Valley County Water														
Russell Valley Municipal Water														
San Antonio Water Conservation					13	13							13	13
Ventura River County Water				13										
Oxnard Drainage #1						7/13	7/13							
Oxnard Drainage #2														
Saticoy Sanitation														
Ojai Valley Sanitation				X/13										
Montalvo Municipal Improvement														
Ventura County Resource Conservation				13										
Camarillo Sanitation														
Ventura County Fire Protection	13		13	13	13		13	13	13	13	13	13		
Ventura County Flood Control Zone 1			X/13	X/13									X/13	X/13
Ventura County Flood Control Zone 2		X/13				X/13	X/13							
Ventura County Flood Control Zone 3	X/13							X/13	X/13	X/13				
Ventura County Flood Control Zone 4			X/13								X/13	X/13		
Ventura Co Service Area #3														
Ventura Co Service Area #4				X										
Ventura Co Service Area #14														
Ventura Co Service Area #29														
Ventura Co Service Area #30														
Ventura Co Service Area #32														
Ventura Co Service Area #33														
Ventura Co Waterworks #1														
Ventura Co Waterworks #16														
Ventura Co Waterworks #17														
Ventura Co Waterworks #19														
Lake Sherwood Community Services														
Triunfo County Sanitation				X										
Ventura Regional Sanitation		13	13	13	13	13	13			13	13	13	13	13
Other Taxing Entities														
Vector Control		X	X	X	X	X	X	X	X					
Ventury County Library		13	13	13	X/13	13	13	13	13					
Metropolitan Water		X	X	X	X	X	X	X	X	X				

Figure 4. Taxing Districts for a Sample of Tax Rate Areas in Various Communities

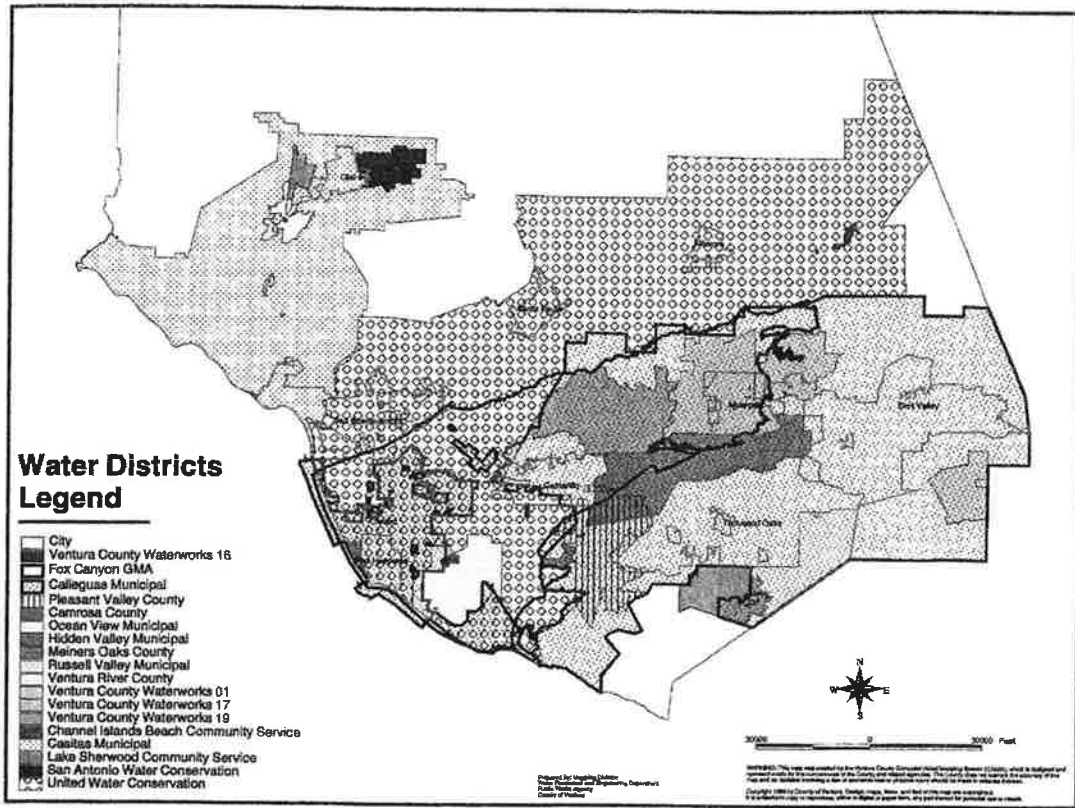


Figure 5-Water Districts

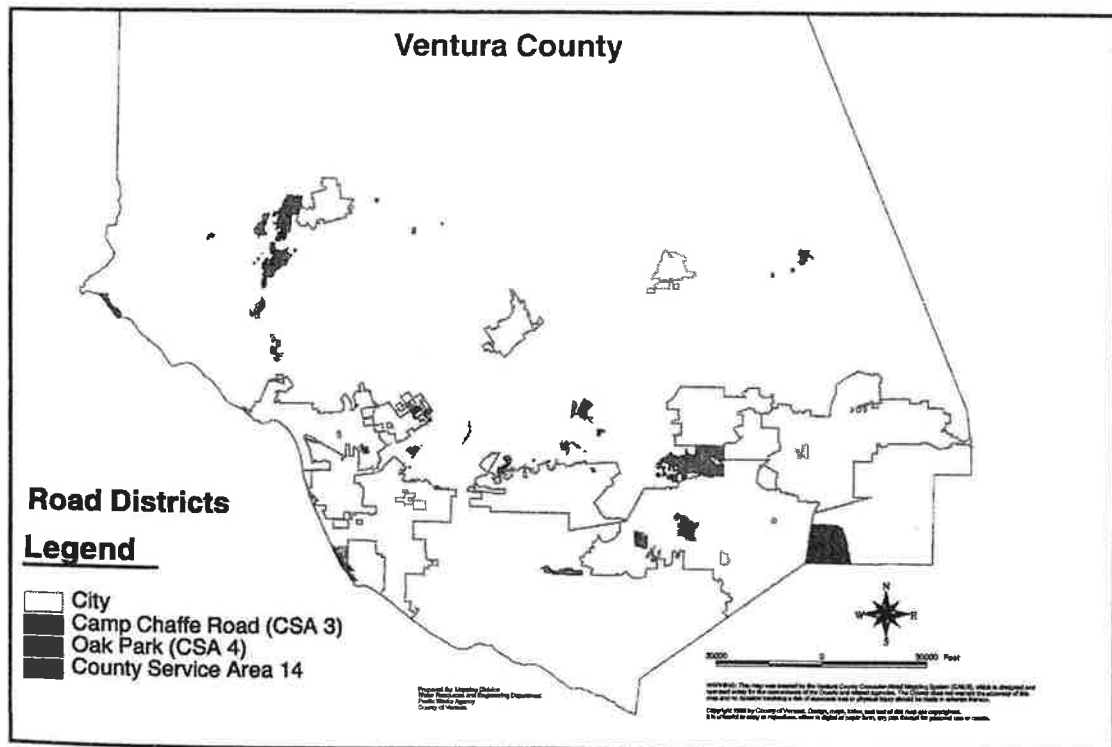


Figure 6-Road Districts

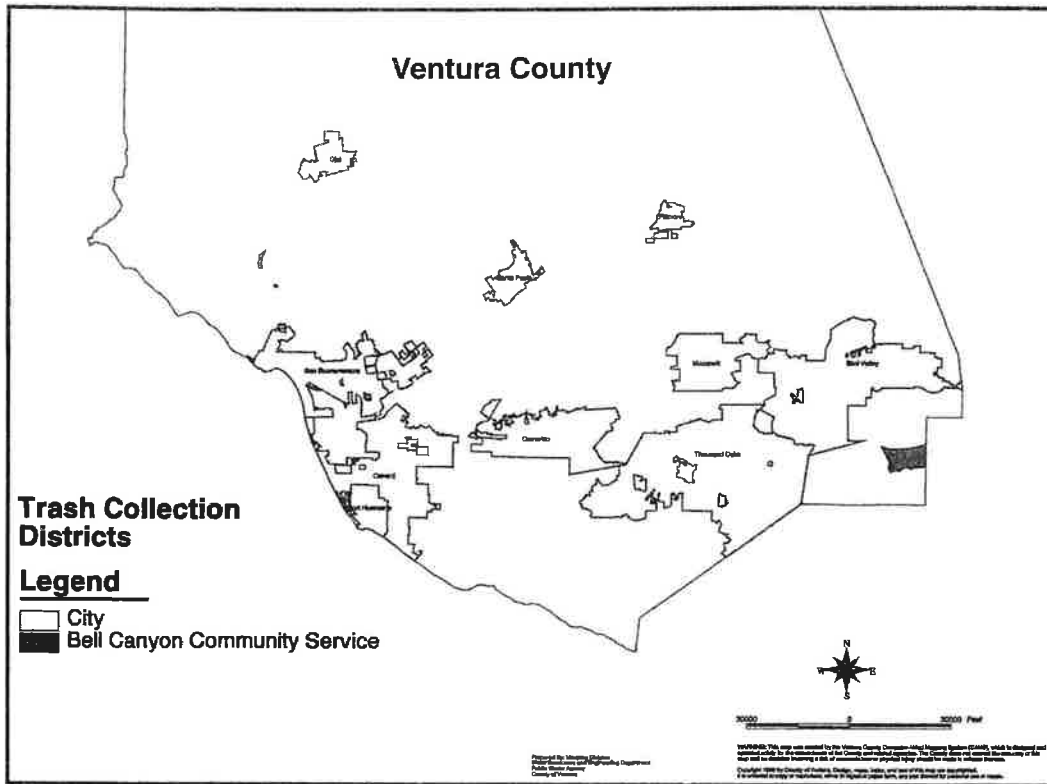


Figure 7-Trash Collection Districts

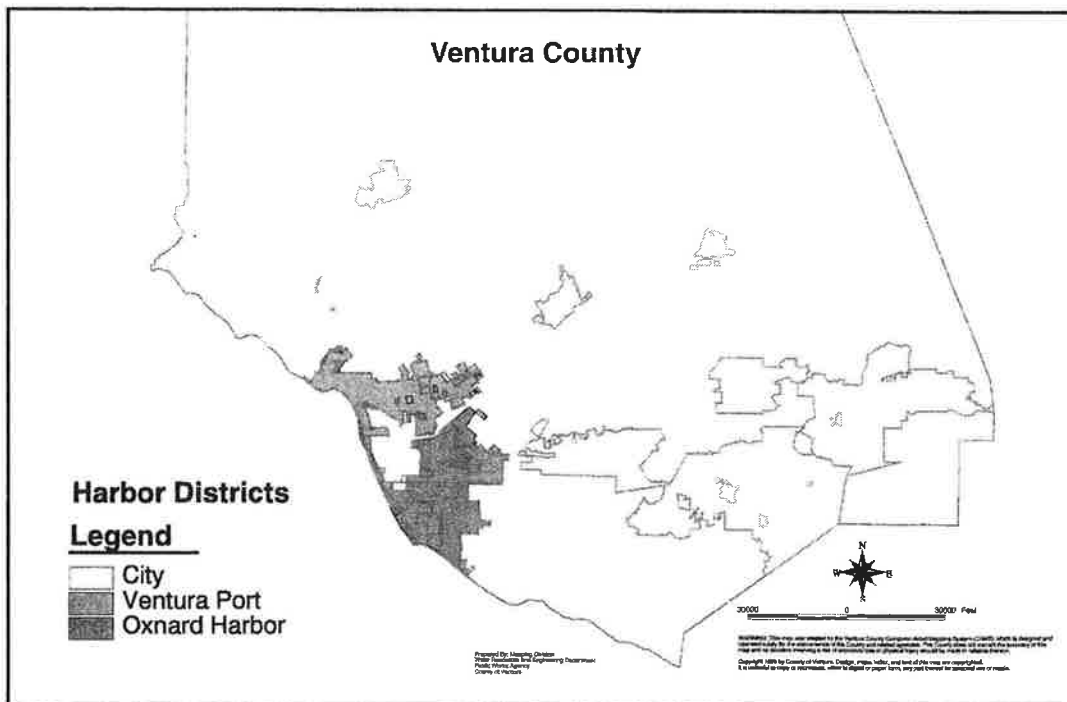


Figure 8-Harbor Districts

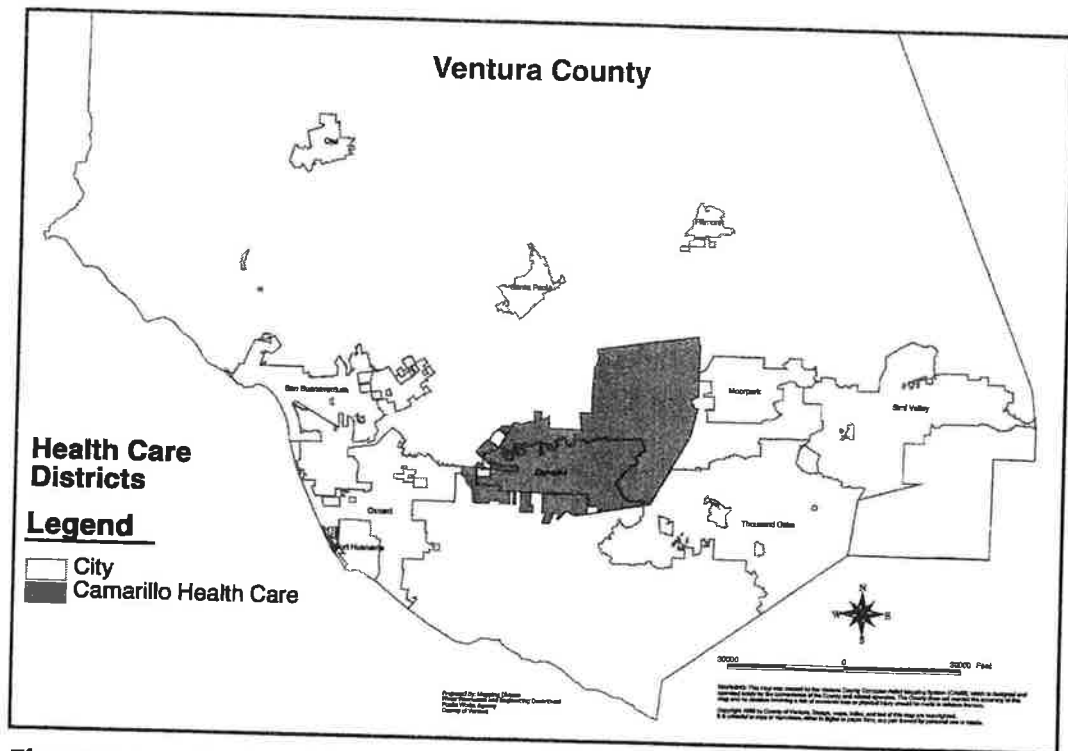


Figure 9-Health Care Districts

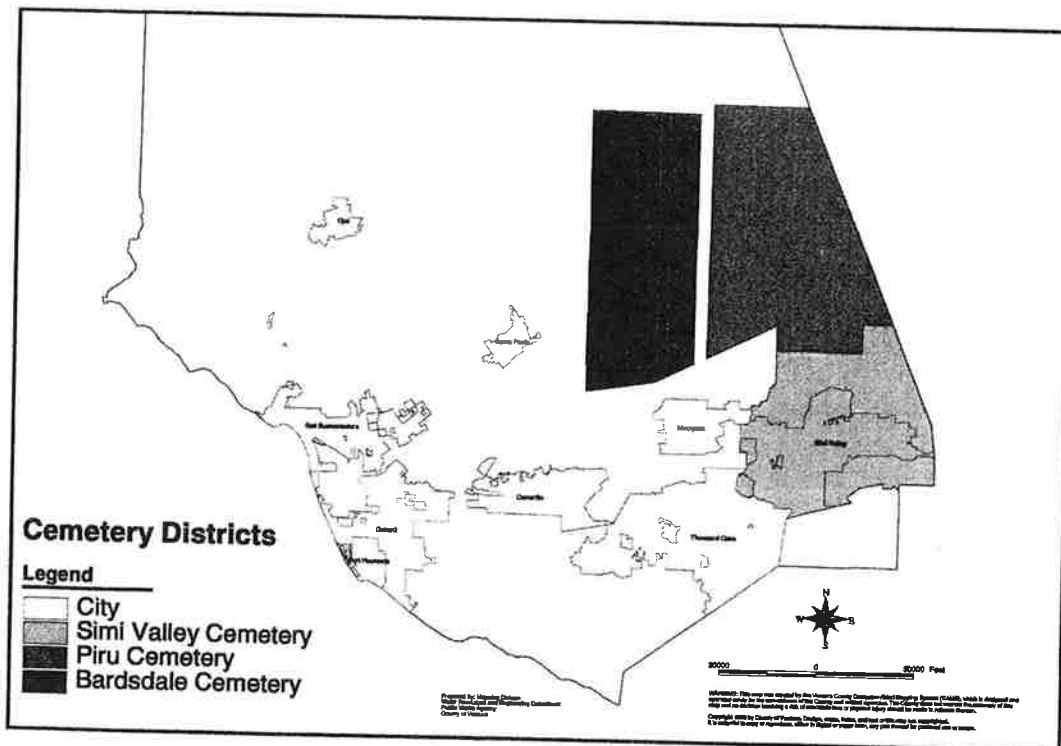


Figure 10-Cemetery Districts

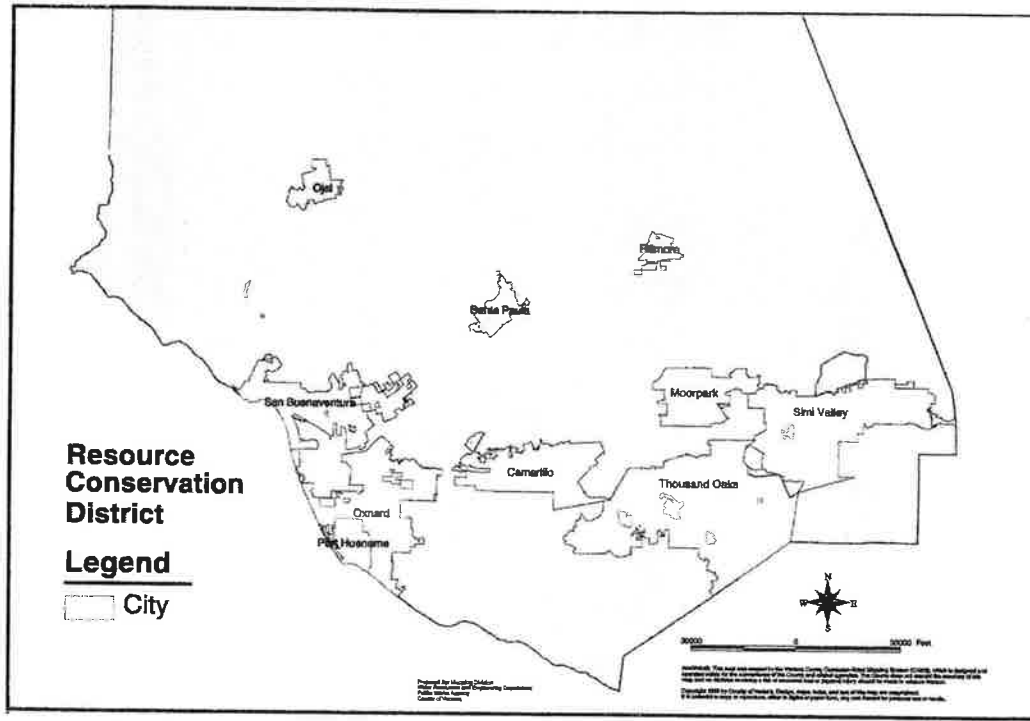


Figure 11- Resource Conservation District

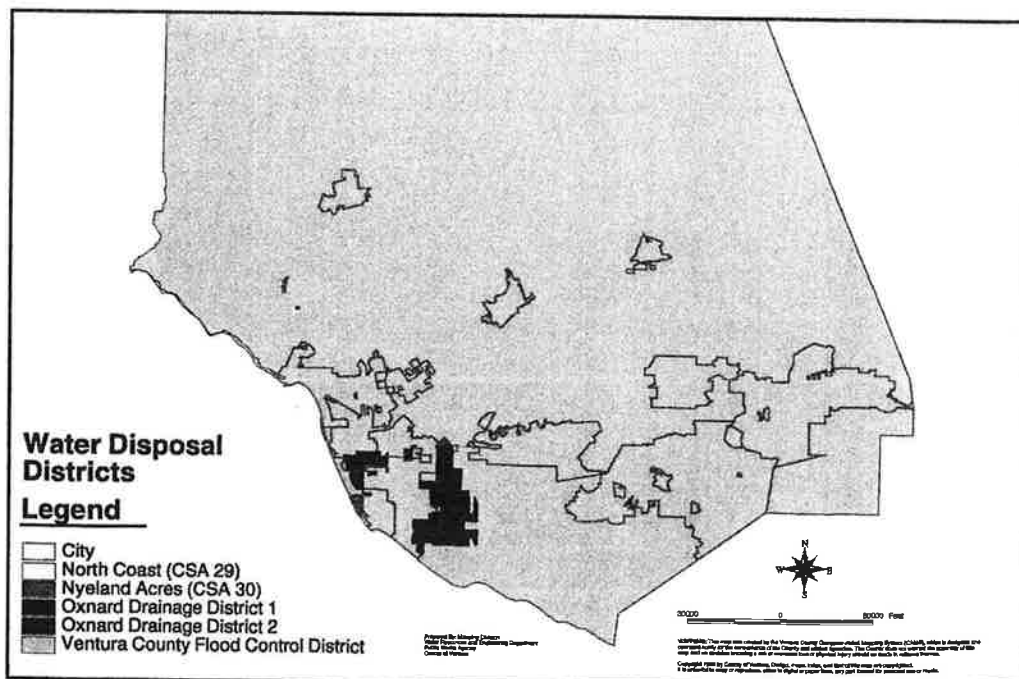


Figure 12-Water Disposal Districts

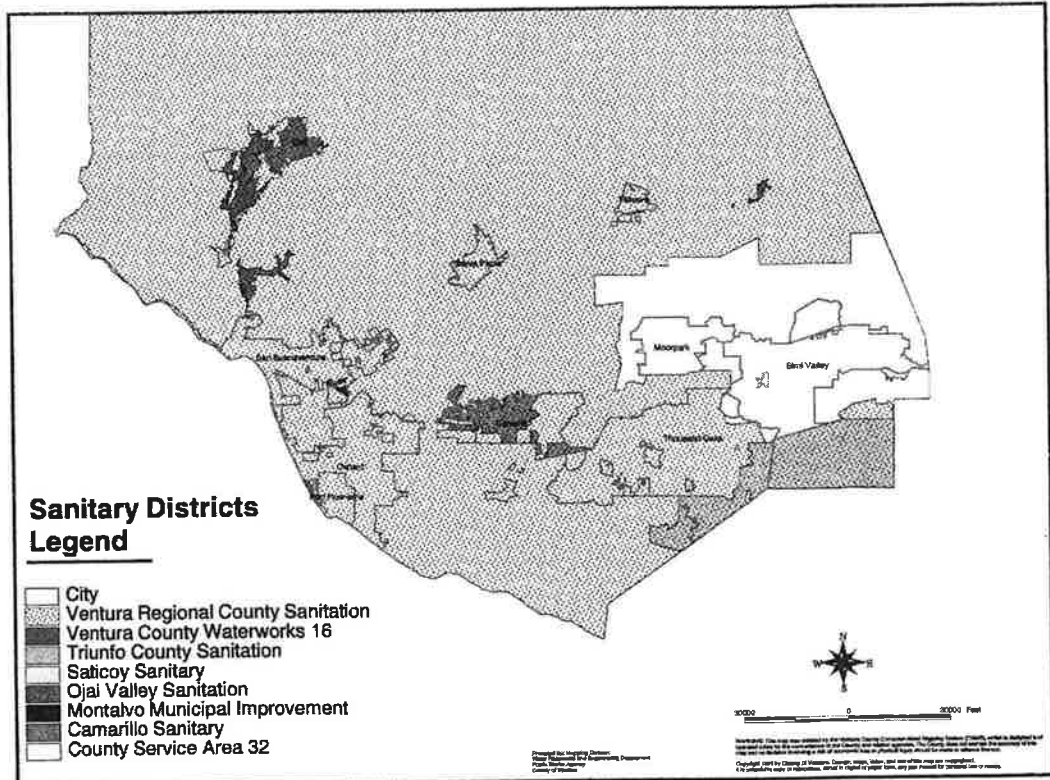


Figure 13 - Sanitary Districts

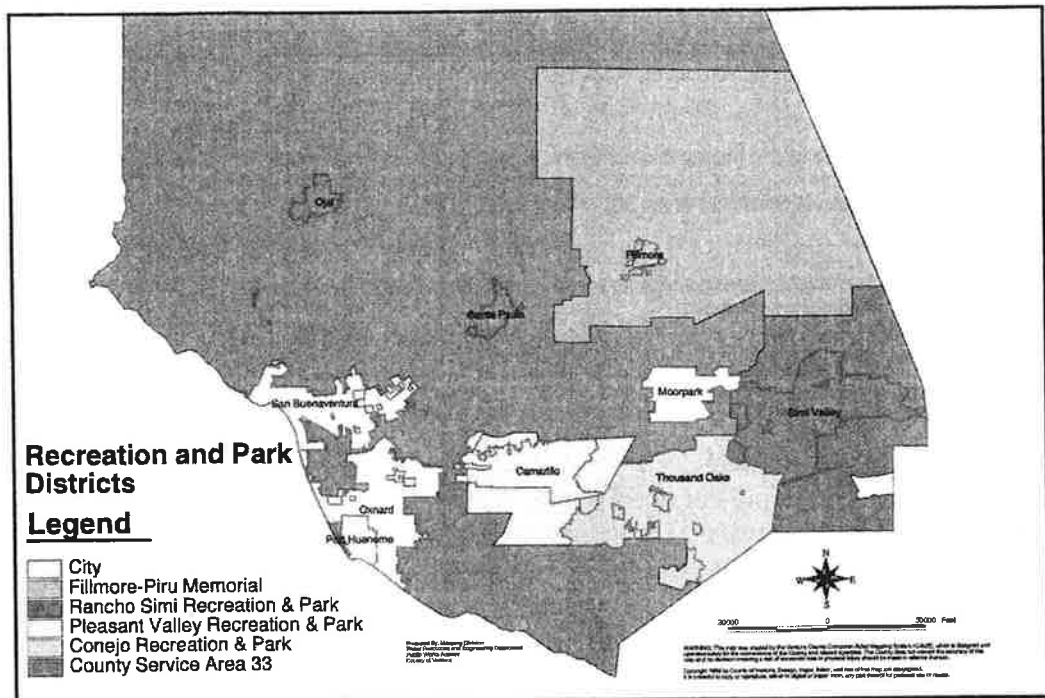


Figure 14 - Recreation and Park Districts

Response to Report

THOMAS O. MAHON
COUNTY AUDITOR-CONTROLLER
CHRISTINE L. COHEN
DEPUTY AUDITOR-CONTROLLER



CHIEF DEPUTIES:
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May 6, 1999

Honorable Charles Campbell
Presiding Judge of the Superior Court
Ventura County Hall of Justice
800 S. Victoria Avenue
Ventura, CA 93009-2130

MAY 10 1999
[Handwritten signature]

Dear Judge Campbell:

The following is my response to the pertinent recommendations of the 1998-1999 Ventura County Grand Jury report titled: Special Districts.

Recommendation 2:

A Citizens Advisory Commission or Committee should be established to act as an input to LAFCO to increase the level of objectivity for reorganization of special districts. This group could also examine the fairness of the special district portion of the budget in conjunction with the Auditor-Controller.

Response:

I would be pleased to provide LAFCO and the Commission or Committee with any information we have which would be requested in connection with special district budgets.

Recommendation 4:

The County should commit to making it easier for the all taxpayers to understand how their special district taxes are levied and used. One suggestion is to provide an insert mailed with tax bills that would provide some explanation, including description of common acronyms and abbreviations (F1).

Response:

The Treasurer/Tax Collector is responsible for printing and mailing the tax bills. I will be happy to assist him with any additional explanations to be included.

Please contact me at 654-3151 if you have any questions or require any additional information.

Sincerely yours,

THOMAS O. MAHON
Auditor-Controller

TOM:CLC:me:1879

cc: Grand Jury
Honorable Harold S. Pittman, Treasurer Tax-Collector
M. L. "Lin" Koester, Chief Administrative Officer