



**SPECIAL DISTRICTS
GOVERNED THROUGH
BOARD OF SUPERVISORS**

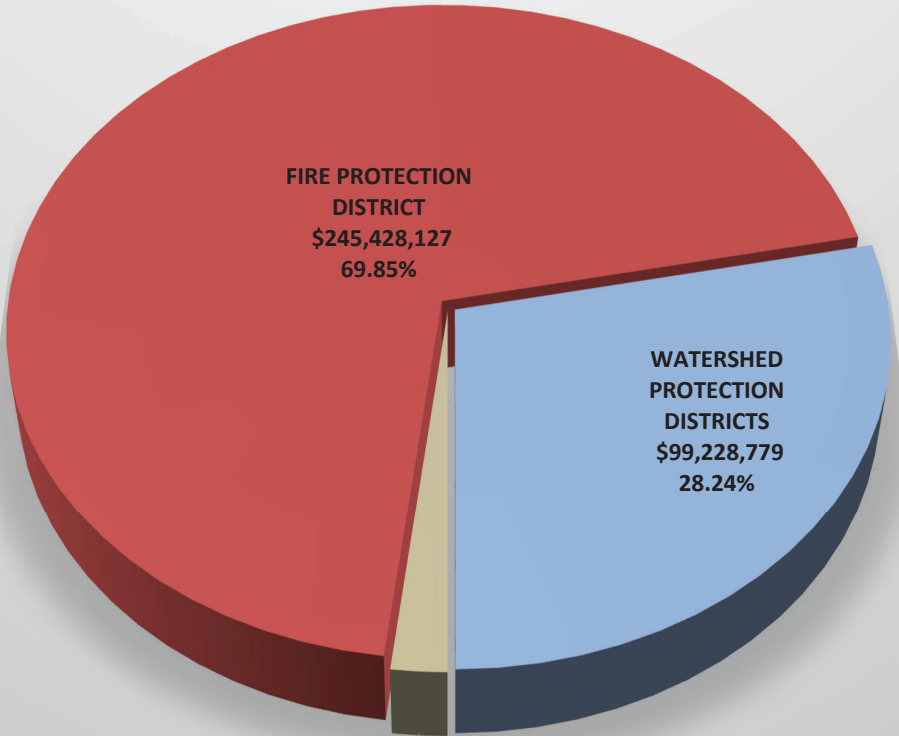
COUNTY OF VENTURA | CALIFORNIA





COUNTY OF VENTURA
SUMMARY OF BUDGET REQUIREMENTS (USES)
SPECIAL DISTRICTS AND OTHER AGENCIES
(NON-ENTERPRISE)
FISCAL YEAR 2024-25

\$351,364,788



COUNTY SERVICE
AREA DISTRICTS
\$6,707,882
1.91%

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2024	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8

County Service Areas

CSA 34 El Rio Debt Service	D010	109,256	0	568,300	677,556	457,050	220,506	677,556
CSA 3 Camp Chaffee	S510	(16,535)	20,725	13,010	17,200	17,200	0	17,200
CSA 4 Oak Park	S520	(104,487)	139,287	1,206,500	1,241,300	1,241,300	0	1,241,300
CSA 14 Unincorp Street Lt	S530	481,693	0	712,500	1,194,193	476,140	718,053	1,194,193
CSA 29 North Coast Operations And Maintenance	S540	86,070	0	1,828,356	1,914,426	1,534,196	380,230	1,914,426
CSA 30 Nyeland Acres Operations And Maintenance	S550	103,276	1,009,063	415,404	1,527,743	1,527,743	0	1,527,743
CSA 32 Onsite Wastewater Management	S560	8,277	0	7,795	16,072	4,200	11,872	16,072
CSA 34 El Rio Operations And Maintenance	S570	391,890	38,263	1,019,900	1,450,053	1,450,053	0	1,450,053
Total County Service Areas		1,059,440	1,207,338	5,771,765	8,038,543	6,707,882	1,330,661	8,038,543

Public Protection District

Ventura County Fire Protection District	S600	(29,437,986)	32,995,316	241,870,797	245,428,127	245,428,127	0	245,428,127
Total Public Protection District		(29,437,986)	32,995,316	241,870,797	245,428,127	245,428,127	0	245,428,127

Watershed Protection District

WPD Admin	S700	1,695,887	0	5,300,900	6,996,787	5,659,982	1,336,805	6,996,787
WPD Zone 1 General	S710	(3,930,861)	2,074,761	16,189,200	14,333,100	14,333,100	0	14,333,100
WPD Zone 2 General	S720	5,781,506	11,340,594	34,464,900	51,587,000	51,587,000	0	51,587,000
WPD Zone 3 General	S730	(854,088)	10,135,185	17,494,100	26,775,197	26,775,197	0	26,775,197
WPD Zone 3 Simi Subzone	S731	7,010	0	12,600	19,610	17,600	2,010	19,610
WPD Zone 4 General	S740	494,572	0	457,800	952,372	855,900	96,472	952,372
Total Watershed Protection District		3,194,026	23,550,540	73,919,500	100,664,066	99,228,779	1,435,287	100,664,066
Total Special Districts and Other Agencies		(25,184,520)	57,753,194	321,562,062	354,130,736	351,364,788	2,765,948	354,130,736

Appropriation Limit

Appropriation Subject to Limit

Fire Protection District

380,517,980

152,388,334

Watershed Protection District

195,814,203

33,716,799

District and Agency Name	Total Fund Balance June 30, 2024	Less: Obligated Fund Balances			Fund Balance Available June 30, 2024	
		Encumbrances	Nonspendable Restricted Committed	Assigned		
1	2	3	4	5	6	
County Service Areas						
CSA 34 El Rio Debt Service	D010	2,097,805	0	1,988,549	0	109,256
CSA 3 Camp Chaffee	S510	3,911	0	20,446	0	(16,535)
CSA 4 Oak Park	S520	2,079,473	95,158	2,088,802	0	(104,487)
CSA 14 Unincorp Street Lt	S530	3,637,174	0	3,155,481	0	481,693
CSA 29 North Coast Operations And Maintenance	S540	(262,134)	38,868	(387,072)	0	86,070
CSA 30 Nyeland Acres Operations And Maintenance	S550	1,698,859	10,999	1,568,652	15,932	103,276
CSA 32 Onsite Wastewater Management	S560	82,190	0	73,913	0	8,277
CSA 34 El Rio Operations And Maintenance	S570	3,142,030	12,147	2,737,993	0	391,890
Total County Service Areas		12,479,308	157,172	11,246,764	15,932	1,059,440
Public Protection District						
Ventura County Fire Protection District	S600	189,155,713	51,558,872	167,034,827	0	(29,437,986)
Total Public Protection District		189,155,713	51,558,872	167,034,827	0	(29,437,986)
Watershed Protection District						
WPD Admin	S700	6,908,989	224,254	4,188,848	800,000	1,695,887
WPD Zone 1 General	S710	5,570,075	3,725,634	5,441,113	334,189	(3,930,861)
WPD Zone 2 General	S720	81,050,510	2,340,715	72,385,512	542,777	5,781,506
WPD Zone 3 General	S730	35,360,551	1,688,462	30,983,244	3,542,933	(854,088)
WPD Zone 3 Simi Subzone	S731	52,472	0	45,462	0	7,010
WPD Zone 4 General	S740	983,902	2,581	486,749	0	494,572
Total Watershed Protection District		129,926,499	7,981,646	113,530,928	5,219,899	3,194,026
Total Special Districts and Other Agencies		331,561,520	59,697,690	291,812,519	5,235,831	(25,184,520)

District and Agency Name	Obligated Fund Balances June 30, 2024	Decrease or Cancellations		Increase or New Obl Fund Balance		Total Obligated Fund Balances for Budget Year	Fund
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	

County Service Areas

CSA 34 El Rio Debt Service							
Restricted Debt Service	1,988,549	0	0	225,150	220,506	2,209,055	D010
Total CSA 34 El Rio Debt Service	1,988,549	0	0	225,150	220,506	2,209,055	
CSA 3 Camp Chaffee							
Restricted Public Protection	20,446	5,870	20,725	0	0	-279	S510
Total CSA 3 Camp Chaffee	20,446	5,870	20,725	0	0	-279	
CSA 4 Oak Park							
Restricted Public Protection	2,088,802	311,990	139,287	0	0	1,949,515	S520
Total CSA 4 Oak Park	2,088,802	311,990	139,287	0	0	1,949,515	
CSA 14 Unincorp Street Lt							
Restricted Public Protection	3,117,337	0	0	563,030	718,053	3,835,390	S530
Committed Public Protection	38,144	0	0	0	0	38,144	S530
Total CSA 14 Unincorp Street Lt	3,155,481	0	0	563,030	718,053	3,873,534	
CSA 29 North Coast Operations And Maintenance							
Committed Public Protection	(387,072)	0	0	387,542	380,230	-6,842	S540
Total CSA 29 North Coast Operations And Maintenance	-387,072	0	0	387,542	380,230	-6,842	
CSA 30 Nyeland Acres Operations And Maintenance							
Committed Public Protection	1,568,652	1,172,033	1,009,063	0	0	559,589	S550
Assigned Public Protection	15,932	0	0	0	0	15,932	S550
Total CSA 30 Nyeland Acres Operations And Maintenance	1,584,584	1,172,033	1,009,063	0	0	575,521	
CSA 32 Onsite Wastewater Management							
Restricted Public Protection	73,913	0	0	5,448	11,872	85,785	S560
Total CSA 32 Onsite Wastewater Management	73,913	0	0	5,448	11,872	85,785	
CSA 34 El Rio Operations And Maintenance							
Restricted Public Protection	22,505	0	0	0	0	22,505	S570
Committed Public Protection	2,715,488	221,323	38,263	0	0	2,677,225	S570
Total CSA 34 El Rio Operations And Maintenance	2,737,993	221,323	38,263	0	0	2,699,730	
Total County Service Areas	11,262,696	1,711,216	1,207,338	1,181,170	1,330,661	11,386,019	

Public Protection District

Ventura County Fire Protection District							
Nonspendable Inventory And Prepaids	1,930,579	0	0	0	0	1,930,579	S600

District and Agency Name	Obligated Fund Balances June 30, 2024	Decrease or Cancellations		Increase or New Obl Fund Balance		Total Obligated Fund Balances for Budget Year	Fund
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Restricted Public Protection	165,104,248	27,046,134	32,995,316	0	0	132,108,932	S600
Total Ventura County Fire Protection District	167,034,827	27,046,134	32,995,316	0	0	134,039,511	
Total Public Protection District	167,034,827	27,046,134	32,995,316	0	0	134,039,511	

Watershed Protection District

WPD Admin							
Restricted Public Protection	4,188,848	0	0	0	0	4,188,848	S700
Assigned Public Protection	800,000	0	0	490,278	1,336,805	2,136,805	S700
Total WPD Admin	4,988,848	0	0	490,278	1,336,805	6,325,653	
WPD Zone 1 General							
Restricted Public Protection	5,441,113	1,442,000	2,074,761	0	0	3,366,352	S710
Assigned Public Protection	334,189	0	0	0	0	334,189	S710
Total WPD Zone 1 General	5,775,302	1,442,000	2,074,761	0	0	3,700,541	
WPD Zone 2 General							
Restricted Public Protection	72,385,512	19,031,700	11,340,594	0	0	61,044,918	S720
Assigned Public Protection	542,777	0	0	0	0	542,777	S720
Total WPD Zone 2 General	72,928,289	19,031,700	11,340,594	0	0	61,587,695	
WPD Zone 3 General							
Restricted Public Protection	30,983,244	7,702,369	10,135,185	0	0	20,848,059	S730
Assigned Public Protection	3,542,933	0	0	0	0	3,542,933	S730
Total WPD Zone 3 General	34,526,177	7,702,369	10,135,185	0	0	24,390,992	
WPD Zone 3 Simi Subzone							
Restricted Public Protection	45,462	15,900	0	0	2,010	47,472	S731
Total WPD Zone 3 Simi Subzone	45,462	15,900	0	0	2,010	47,472	
WPD Zone 4 General							
Restricted Public Protection	486,749	23,900	0	0	96,472	583,221	S740
Total WPD Zone 4 General	486,749	23,900	0	0	96,472	583,221	
Total Watershed Protection District	118,750,827	28,215,869	23,550,540	490,278	1,435,287	96,635,574	
Total Special Districts & Other Agencies	297,048,350	56,973,219	57,753,194	1,671,448	2,765,948	242,061,104	

Fund: D010 CSA 34 El Rio Debt Service
 Function: Public Protection
 Activity: Other Protection

4155 CSA 34 El Rio Debt Service

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	457,049	457,047	457,050	457,050
Total Revenues	571,000	566,303	568,300	568,300
Net Income (Loss)	(113,951)	(109,256)	(111,250)	(111,250)

Budget Unit Description:

CSA 34 El Rio Debt Service

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: D010 CSA 34 El Rio Debt Service
 Budget Unit: 4155 CSA 34 El Rio Debt Service

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Sewer Connection Fees 9611	433,149	433,012	435,000	435,000
Total Charges for Services	433,149	433,012	435,000	435,000
Transfers In From Other Funds 9831	133,291	133,291	133,300	133,300
Total Other Financing Sources	133,291	133,291	133,300	133,300
Total Revenues	566,440	566,303	568,300	568,300
Other Loan Payments Principal 3312	314,300	320,707	327,263	327,263
Interest On Other Long Term Debt 3452	142,747	136,341	129,787	129,787
Total Other Charges	457,047	457,047	457,050	457,050
Total Expenditures and Appropriations	457,047	457,047	457,050	457,050
Net Cost	(109,393)	(109,256)	(111,250)	(111,250)

Fund: S510 CSA 3 Camp Chaffee
 Function: Public Protection
 Activity: Other Protection

4100 CSA 3 Camp Chaffee

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	18,516	30,495	17,200	17,200
Total Revenues	12,770	13,960	13,010	13,010
Net Income (Loss)	5,746	16,535	4,190	4,190

Budget Unit Description:
 CSA 3 Camp Chaffee

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S510 CSA 3 Camp Chaffee
 Budget Unit: 4100 CSA 3 Camp Chaffee

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	10,096	11,517	10,450	10,450
Property Taxes Current Unsecured	8521	298	359	310	310
Property Taxes Prior Secured	8531	0	0	0	0
Property Taxes Prior Unsecured	8541	10	16	0	0
Supplemental Property Taxes Current	8551	138	173	140	140
Supplemental Property Taxes Prior	8561	7	14	10	10
Total Taxes		10,550	12,079	10,910	10,910
Penalties And Costs On Delinquent Taxes	8841	2	6	100	100
Total Fines Forfeitures and Penalties		2	6	100	100
Investment Income	8911	529	467	430	430
Total Revenue from Use of Money and Property		529	467	430	430
State Homeowners Property Tax Relief	9211	61	62	100	100
Total Intergovernmental Revenues		61	62	100	100
Special Assessments	9421	1,500	1,345	1,470	1,470
Cost Allocation Plan Revenue	9731	38	0	0	0
Total Charges for Services		1,538	1,345	1,470	1,470
Total Revenues		12,680	13,960	13,010	13,010
Facilities Projects ISF	2115	0	9,471	0	0
Other Maintenance ISF	2116	0	162	0	0
Cost Allocation Plan Charges	2158	0	716	200	200
Attorney Services	2185	432	1,878	2,000	2,000
Collection And Billing Services	2191	126	169	100	100
Other Professional And Specialized Services Non ISF	2199	0	0	5,000	5,000
Management And Admin Survey ISF	2204	2,400	4,050	3,200	3,200
Public Works ISF Charges	2205	4,888	14,049	6,700	6,700
Total Services and Supplies		7,847	30,495	17,200	17,200
Total Expenditures and Appropriations		7,847	30,495	17,200	17,200
Net Cost		(4,834)	16,535	4,190	4,190

Fund: S520 CSA 4 Oak Park
 Function: Public Protection
 Activity: Other Protection

4110 CSA 4 Oak Park

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	1,621,400	1,160,847	1,241,300	1,241,300
Total Revenues	1,041,284	1,151,519	1,206,500	1,206,500
Net Income (Loss)	580,116	9,329	34,800	34,800

Budget Unit Description:
 CSA 4 Oak Park

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S520 CSA 4 Oak Park
 Budget Unit: 4110 CSA 4 Oak Park

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	861,749	896,695	987,200	987,200
Property Taxes Current Unsecured	8521	25,620	28,011	29,300	29,300
Property Taxes Prior Secured	8531	22	0	600	600
Property Taxes Prior Unsecured	8541	828	1,245	1,200	1,200
Supplemental Property Taxes Current	8551	15,836	22,041	18,100	18,100
Supplemental Property Taxes Prior	8561	1,167	949	600	600
Total Taxes		905,222	948,941	1,037,000	1,037,000
Penalties And Costs On Delinquent Taxes	8841	467	249	500	500
Total Fines Forfeitures and Penalties		467	249	500	500
Investment Income	8911	59,591	90,925	71,000	71,000
Total Revenue from Use of Money and Property		59,591	90,925	71,000	71,000
State Disaster Relief	9191	96,103	0	0	0
State Homeowners Property Tax Relief	9211	5,240	4,873	6,400	6,400
Total Intergovernmental Revenues		101,343	4,873	6,400	6,400
Special Assessments	9421	91,860	92,024	91,600	91,600
Total Charges for Services		91,860	92,024	91,600	91,600
Insurance Recoveries	9851	0	14,506	0	0
Total Other Financing Sources		0	14,506	0	0
Total Revenues		1,158,484	1,151,519	1,206,500	1,206,500
Other Maintenance ISF	2116	1,060	0	0	0
Cost Allocation Plan Charges	2158	3,968	6,133	5,800	5,800
Miscellaneous Expense	2159	450	0	10,000	10,000
Purchasing Charges ISF	2165	1,734	1,701	2,000	2,000
Attorney Services	2185	2,532	1,813	5,000	5,000
Collection And Billing Services	2191	11,234	13,633	12,600	12,600
Other Professional And Specialized Services Non ISF	2199	525,446	654,447	701,900	701,900
Management And Admin Survey ISF	2204	33,500	38,775	38,800	38,800
Public Works ISF Charges	2205	95,937	132,571	93,400	93,400
Minor Equipment	2264	0	0	500	500
Utilities	2311	314,712	311,774	371,300	371,300
Total Services and Supplies		990,573	1,160,847	1,241,300	1,241,300
Total Expenditures and Appropriations		990,573	1,160,847	1,241,300	1,241,300
Net Cost		(167,911)	9,329	34,800	34,800

Fund: S530 CSA 14 Unincorp Street Lt
 Function: Public Protection
 Activity: Other Protection

4120 CSA 14 Unincorporated Street Lighting

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	440,200	296,837	476,140	476,140
Total Revenues	653,500	778,530	712,500	712,500
Net Income (Loss)	(213,300)	(481,693)	(236,360)	(236,360)

Budget Unit Description:

CSA 14 Unincorporated Street Lighting

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S530 CSA 14 Unincorp Street Lt
 Budget Unit: 4120 CSA 14 Unincorporated Street Lighting

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	509,895	543,963	527,700	527,700
Property Taxes Current Unsecured	8521	15,536	17,439	16,100	16,100
Property Taxes Prior Secured	8531	13	0	200	200
Property Taxes Prior Unsecured	8541	503	774	700	700
Supplemental Property Taxes Current	8551	9,704	14,013	300	300
Supplemental Property Taxes Prior	8561	675	558	200	200
Residual Property Taxes	8571	9,852	9,924	5,200	5,200
Passthrough Property Taxes	8581	5,600	6,161	3,100	3,100
Total Taxes		551,779	592,832	553,500	553,500
Penalties And Costs On Delinquent Taxes	8841	199	141	300	300
Total Fines Forfeitures and Penalties		199	141	300	300
Investment Income	8911	79,709	141,410	112,700	112,700
Total Revenue from Use of Money and Property		79,709	141,410	112,700	112,700
State Homeowners Property Tax Relief	9211	2,955	2,817	3,000	3,000
RDA Pass Through	9372	0	0	2,400	2,400
Total Intergovernmental Revenues		2,955	2,817	5,400	5,400
Special Assessments	9421	40,601	41,331	40,600	40,600
Total Charges for Services		40,601	41,331	40,600	40,600
Total Revenues		675,243	778,530	712,500	712,500
Cost Allocation Plan Charges	2158	1,608	1,188	840	840
Purchasing Charges ISF	2165	398	396	5,000	5,000
Attorney Services	2185	865	518	1,000	1,000
Collection And Billing Services	2191	6,431	8,136	6,600	6,600
Other Professional And Specialized Services Non ISF	2199	31,165	31,165	40,000	40,000
Management And Admin Survey ISF	2204	22,800	23,400	27,300	27,300
Public Works ISF Charges	2205	25,477	16,265	35,400	35,400
Utilities	2311	147,964	215,771	360,000	360,000
Total Services and Supplies		236,706	296,837	476,140	476,140
Total Expenditures and Appropriations		236,706	296,837	476,140	476,140
Net Cost		(438,537)	(481,693)	(236,360)	(236,360)

Fund: S540 CSA 29 North Coast Operations
 And Maintenance
 Function: Public Protection
 Activity: Other Protection

4130 CSA 29 North Coast Operations and Maintenance

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	5,236,172	1,098,025	1,534,196	1,534,196
Total Revenues	5,534,370	1,222,964	1,828,356	1,828,356
Net Income (Loss)	(298,198)	(124,938)	(294,160)	(294,160)

Budget Unit Description:

CSA 29 North Coast Operations and Maintenance

Fund: S540 CSA 29 North Coast Operations And Maintenance
 Budget Unit: 4130 CSA 29 North Coast Operations and Maintenance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Penalties And Costs On Delinquent Taxes 8841	2,334	145	1,900	1,900
Total Fines Forfeitures and Penalties	2,334	145	1,900	1,900
Investment Income 8911	13,008	15,544	11,952	11,952
Total Revenue from Use of Money and Property	13,008	15,544	11,952	11,952
Special Assessments 9421	979,231	1,103,901	1,225,084	1,225,084
Planning And Engineering Services 9481	9,103	17,749	17,000	17,000
Sewer Connection Fees 9611	0	0	1,500	1,500
Sanitation Services 9612	72,930	80,224	80,220	80,220
Sewer Standby Charges 9617	0	0	300	300
Other Charges For Services 9708	4,480	5,401	200	200
Total Charges for Services	1,065,744	1,207,275	1,324,304	1,324,304
Miscellaneous Revenue 9790	0	0	200	200
Total Miscellaneous Revenues	0	0	200	200
Longterm Debt Proceeds 9841	0	0	490,000	490,000
Total Other Financing Sources	0	0	490,000	490,000
Total Revenues	1,081,087	1,222,964	1,828,356	1,828,356
Voice Data ISF 2032	663	695	729	729
General Insurance Allocation ISF 2071	1,020	984	1,000	1,000
Equipment Maintenance 2101	35	500	0	0
Equipment Maintenance Contracts 2102	278,397	262,572	125,000	125,000
Maintenance Supplies And Parts 2104	59,441	123,902	50,000	50,000
Buildings And Improvements Maintenance 2112	78,708	10,596	40,000	40,000
Cost Allocation Plan Charges 2158	4,062	7,728	7,728	7,728
Miscellaneous Expense 2159	5,297	5,408	16,500	16,500
Printing And Binding Non ISF 2162	0	0	200	200
Mail Center ISF 2164	0	0	154	154
Purchasing Charges ISF 2165	310	1,356	1,565	1,565
Graphics Charges ISF 2166	400	0	700	700
Engineering And Technical Surveys 2183	0	0	54,400	54,400
Attorney Services 2185	2,964	2,295	3,300	3,300
Lab Services - Non Medical 2188	2,760	4,600	5,000	5,000
Collection And Billing Services 2191	0	2,756	1,500	1,500
Software Maintenance Agreements 2194	20,146	8,260	5,000	5,000
Other Professional And Specialized Services Non ISF 2199	170,176	157,192	240,000	240,000

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S540 CSA 29 North Coast Operations And Maintenance
 Budget Unit: 4130 CSA 29 North Coast Operations and Maintenance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Management And Admin Survey ISF 2204	46,200	43,650	71,000	71,000
Public Works ISF Charges 2205	393,569	380,760	204,750	204,750
Rent And Leases Equipment Noncounty Owned 2231	53,697	21,104	11,300	11,300
Software Subscriptions Non ISF 2236	0	1,509	0	0
Minor Equipment 2264	11,724	0	11,000	11,000
Water And Sewer System Power 2313	30,255	31,250	40,000	40,000
Total Services and Supplies	1,159,825	1,067,116	890,826	890,826
Interest On Short Term Debt 3471	15,594	28,540	24,000	24,000
Total Other Charges	15,594	28,540	24,000	24,000
Sewer System Improvement 4113	0	0	605,000	605,000
Total Capital Assets	0	0	605,000	605,000
Transfers Out To Other Funds 5111	19,304	2,370	14,370	14,370
Total Other Financing Uses	19,304	2,370	14,370	14,370
Total Expenditures and Appropriations	1,194,723	1,098,025	1,534,196	1,534,196
Net Cost	113,637	(124,938)	(294,160)	(294,160)

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Fund: S550 CSA 30 Nyeland Acres
 Operations And Maintenance
 Function: Public Protection
 Activity: Other Protection

4140 CSA 30 Nyeland Acres Operations and Maintenance

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	1,094,715	312,529	1,527,743	1,527,743
Total Revenues	342,800	426,803	415,404	415,404
Net Income (Loss)	751,915	(114,275)	1,112,339	1,112,339

Budget Unit Description:

CSA 30 Nyeland Acres Operations and Maintenance

Fund: S550 CSA 30 Nyeland Acres Operations
 And Maintenance
 Budget Unit: 4140 CSA 30 Nyeland Acres Operations
 and Maintenance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Penalties And Costs On Delinquent Taxes 8841	933	982	500	500
Total Fines Forfeitures and Penalties	933	982	500	500
Investment Income 8911	38,592	69,105	38,643	38,643
Lease Interest 8915	234,573	0	200	200
Rents And Concessions 8931	8,144	8,388	8,500	8,500
Lease Revenue 8935	31,504	0	27,000	27,000
Other Lease Revenue 8938	1,050	0	0	0
Total Revenue from Use of Money and Property	313,863	77,494	74,343	74,343
Special Assessments 9421	326,420	332,382	325,661	325,661
Planning And Engineering Services 9481	0	5,000	1,000	1,000
Sewer Connection Fees 9611	0	7,724	10,000	10,000
Sanitation Services 9612	623	623	600	600
Sewer Standby Charges 9617	0	0	300	300
Other Charges For Services 9708	0	2,599	3,000	3,000
Total Charges for Services	327,043	348,328	340,561	340,561
Total Revenues	641,839	426,803	415,404	415,404
Voice Data ISF 2032	595	551	654	654
General Insurance Allocation ISF 2071	830	802	900	900
Equipment Maintenance 2101	2,073	0	1,000	1,000
Equipment Maintenance Contracts 2102	28,357	73,205	70,000	70,000
Maintenance Supplies And Parts 2104	787	2,051	6,500	6,500
Buildings And Improvements Maintenance 2112	6,458	8,846	40,000	40,000
Cost Allocation Plan Charges 2158	1,883	2,530	3,428	3,428
Miscellaneous Expense 2159	8,291	12,736	10,000	10,000
Printing And Binding Non ISF 2162	0	0	100	100
Purchasing Charges ISF 2165	373	385	521	521
Engineering And Technical Surveys 2183	0	0	53,900	53,900
Roads Wpd Ws Construction And Maintenance Noncapitalizable 2184	59,135	(59,125)	0	0
Attorney Services 2185	8,868	552	5,000	5,000
Lab Services - Non Medical 2188	822	1,860	1,000	1,000
Collection And Billing Services 2191	0	859	1,000	1,000
Software Maintenance Agreements 2194	1,745	472	2,000	2,000
Other Professional And Specialized Services Non ISF 2199	422	26,889	35,000	35,000
Management And Admin Survey ISF 2204	30,300	28,125	39,700	39,700

Fund: S550 CSA 30 Nyeland Acres Operations
 And Maintenance
 Budget Unit: 4140 CSA 30 Nyeland Acres Operations
 and Maintenance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Public Works ISF Charges 2205	45,966	66,566	194,500	194,500
Rent And Leases Equipment Noncounty Owned 2231	0	1	9,000	9,000
Software Subscriptions Non ISF 2236	0	1,222	500	500
Minor Equipment 2264	11,753	0	800	800
Water Supply Cost 2312	0	0	500	500
Water And Sewer System Power 2313	5,792	5,576	7,400	7,400
Sewage Treatment Costs 2314	139,669	136,494	196,620	196,620
Total Services and Supplies	354,120	310,597	680,023	680,023
Sewer System Improvement 4113	0	0	835,000	835,000
Total Capital Assets	0	0	835,000	835,000
Transfers Out To Other Funds 5111	8,057	1,931	12,720	12,720
Total Other Financing Uses	8,057	1,931	12,720	12,720
Total Expenditures and Appropriations	362,176	312,529	1,527,743	1,527,743
Net Cost	(279,662)	(114,275)	1,112,339	1,112,339

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Fund: S560 CSA 32 Onsite Wastewater Management
 Function: Public Protection
 Activity: Other Protection

2960 CSA 32 Onsite Wastewater Management

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	8,325	296	4,200	4,200
Total Revenues	7,111	8,573	7,795	7,795
Net Income (Loss)	1,214	(8,277)	(3,595)	(3,595)

Budget Unit Description:

CSA 32 Onsite Wastewater Management

County Service Area (CSA) #32 is administered by the RMA Environmental Health Division. Its purpose is to ensure the proper operation and maintenance of Onsite Wastewater Treatment Systems (OWTSs) within the unincorporated area of the County.

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S560 CSA 32 Onsite Wastewater Management
 Budget Unit: 2960 CSA 32 Onsite Wastewater Management

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	4,024	4,150	4,250	4,250
Property Taxes Current Unsecured	8521	120	131	140	140
Property Taxes Prior Secured	8531	0	0	0	0
Property Taxes Prior Unsecured	8541	4	6	5	5
Supplemental Property Taxes Current	8551	53	67	60	60
Supplemental Property Taxes Prior	8561	3	5	5	5
Total Taxes		4,204	4,359	4,460	4,460
Penalties And Costs On Delinquent Taxes	8841	1	1	1	1
Total Fines Forfeitures and Penalties		1	1	1	1
Investment Income	8911	1,807	3,165	1,000	1,000
Total Revenue from Use of Money and Property		1,807	3,165	1,000	1,000
State Homeowners Property Tax Relief	9211	25	23	25	25
Total Intergovernmental Revenues		25	23	25	25
Planning And Engineering Services	9481	2,275	975	2,275	2,275
Cost Allocation Plan Revenue	9731	59	50	34	34
Total Charges for Services		2,334	1,025	2,309	2,309
Total Revenues		8,370	8,573	7,795	7,795
Cost Allocation Plan Charges	2158	0	0	200	200
Public Works ISF Charges	2205	1,688	296	4,000	4,000
Total Services and Supplies		1,688	296	4,200	4,200
Total Expenditures and Appropriations		1,688	296	4,200	4,200
Net Cost		(6,682)	(8,277)	(3,595)	(3,595)

Fund: S570 CSA 34 EI Rio Operations And Maintenance
 Function: Public Protection
 Activity: Other Protection

4150 CSA 34 EI Rio Operations and Maintenance

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	1,695,496	733,761	1,450,053	1,450,053
Total Revenues	946,400	1,137,798	1,019,900	1,019,900
Net Income (Loss)	749,096	(404,037)	430,153	430,153

Budget Unit Description:

CSA 34 EI Rio Operations and Maintenance

Fund: S570 CSA 34 El Rio Operations And Maintenance
 Budget Unit: 4150 CSA 34 El Rio Operations and Maintenance

Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	3,491	7,022	0	0
Total Fines Forfeitures and Penalties		3,491	7,022	0	0
Investment Income	8911	127,999	210,023	152,400	152,400
Total Revenue from Use of Money and Property		127,999	210,023	152,400	152,400
Special Assessments	9421	788,167	859,904	808,300	808,300
Sanitation Services	9612	60,456	60,000	59,100	59,100
Other Charges For Services	9708	490	850	100	100
Total Charges for Services		849,113	920,754	867,500	867,500
Total Revenues		980,602	1,137,798	1,019,900	1,019,900
General Insurance Allocation ISF	2071	4,129	3,995	4,400	4,400
Equipment Maintenance	2101	777	0	2,000	2,000
Equipment Maintenance Contracts	2102	4,832	11,758	20,000	20,000
Maintenance Supplies And Parts	2104	980	1,317	11,000	11,000
Buildings And Improvements Maintenance	2112	0	0	40,000	40,000
Cost Allocation Plan Charges	2158	4,800	6,114	5,237	5,237
Miscellaneous Expense	2159	4,131	4,544	10,500	10,500
Mail Center ISF	2164	0	0	100	100
Purchasing Charges ISF	2165	232	282	316	316
Engineering And Technical Surveys	2183	0	0	70,100	70,100
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	9	0	1,000	1,000
Attorney Services	2185	865	490	600	600
Lab Services - Non Medical	2188	577	1,505	6,000	6,000
Collection And Billing Services	2191	78	3,370	3,000	3,000
Software Maintenance Agreements	2194	1,984	419	0	0
Other Professional And Specialized Services Non ISF	2199	382	31,153	3,000	3,000
Management And Admin Survey ISF	2204	76,700	55,600	65,600	65,600
Public Works ISF Charges	2205	41,026	61,155	183,000	183,000
Rent And Leases Equipment Noncounty Owned	2231	0	1	2,000	2,000
Software Subscriptions Non ISF	2236	0	2,872	0	0
Water Supply Cost	2312	0	0	500	500
Water And Sewer System Power	2313	2,471	2,796	3,500	3,500
Sewage Treatment Costs	2314	370,510	403,490	500,000	500,000
Total Services and Supplies		514,483	590,861	931,853	931,853

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S570 CSA 34 El Rio Operations And Maintenance
 Budget Unit: 4150 CSA 34 El Rio Operations and Maintenance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Sewer System Improvement 4113	0	0	150,000	150,000
Sewer Construction Project 1099 4116	0	0	170,000	170,000
Total Capital Assets	0	0	320,000	320,000
Transfers Out To Other Funds 5111	151,187	142,900	198,200	198,200
Total Other Financing Uses	151,187	142,900	198,200	198,200
Total Expenditures and Appropriations	665,670	733,761	1,450,053	1,450,053
Net Cost	(314,932)	(404,037)	430,153	430,153

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Fund: S600 Ventura County Fire Protection District
 Function: Public Protection
 Activity: Fire Protection

2700 Ventura County Fire Protection District

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	253,321,529	236,456,012	245,428,127	245,428,127
Total Revenues	229,966,538	258,576,898	241,870,797	241,870,797
Net Income (Loss)	23,354,991	(22,120,886)	3,557,330	3,557,330
Auth Positions	665	0	665	673
FTE Positions	664.0	0.0	664.0	672.0

Budget Unit Description:

The Fire Protection District is a dependent special district within the County of Ventura that was created by a special election held in 1928 to provide services for the unincorporated areas of the County and seven cities in the County: Thousand Oaks, Simi Valley, Moorpark, Camarillo, Port Hueneme, Ojai, and Santa Paula. The purpose of the Fire District is to protect life and property by providing fire suppression, protection, emergency medical aid, education, hazardous material monitoring, rescue services, and other related emergency services. In 2023, the Fire District maintained 33 fire stations and responded to approximately 53,661 fires, rescues, and public service calls. The Fire District will continue to work toward the goal of providing emergency service delivery and reducing the severity and number of fire-related incidents.

Fund: S600 Ventura County Fire Protection District
 Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Property Taxes Current Secured	8511 154,717,336	163,779,319	169,542,483	169,542,483
Property Taxes Current Unsecured	8521 3,979,410	4,375,223	4,156,431	4,156,431
Property Taxes Prior Secured	8531 4,305	0	0	0
Property Taxes Prior Unsecured	8541 164,434	251,119	164,434	164,434
Supplemental Property Taxes Current	8551 2,967,294	4,264,367	3,132,572	3,132,572
Supplemental Property Taxes Prior	8561 218,504	171,404	60,000	60,000
Residual Property Taxes	8571 7,206,908	6,807,203	6,989,130	6,989,130
Passthrough Property Taxes	8581 8,525,557	9,198,063	9,143,645	9,143,645
Total Taxes	177,783,748	188,846,699	193,188,695	193,188,695
Other Licenses And Permits	8799 1,300,203	1,142,017	1,326,207	1,326,207
Total Licenses Permits and Franchises	1,300,203	1,142,017	1,326,207	1,326,207
Penalties And Costs On Delinquent Taxes	8841 51,514	65,451	43,968	43,968
Total Fines Forfeitures and Penalties	51,514	65,451	43,968	43,968
Investment Income	8911 4,066,230	7,078,341	2,287,245	2,287,245
Lease Interest	8915 6,468	6,591	6,341	6,341
Rents And Concessions	8931 0	33,871	0	0
Lease Revenue	8935 9,639	9,999	10,748	10,748
Other Lease Revenue	8938 31,965	32,924	33,912	33,912
Total Revenue from Use of Money and Property	4,114,302	7,161,726	2,338,246	2,338,246
Intergovernmental Prior Year Revenue	9001 0	(7,885)	0	0
State Disaster Relief	9191 0	41,443	0	0
State Homeowners Property Tax Relief	9211 996,197	947,872	968,594	968,594
State Other	9252 27,656,244	29,039,581	25,368,660	25,368,660
State SB90	9253 0	29,625	0	0
Federal Disaster Relief	9301 0	452,113	0	0
Federal Other	9351 1,261,811	1,383,422	114,200	114,200
Other In-Lieu Revenues	9361 4,167	0	0	0
Other Governmental Agencies	9371 193,377	20,593	0	0
Total Intergovernmental Revenues	30,111,796	31,906,763	26,451,454	26,451,454
Charges For Services Prior Year Revenue	9401 (83,223)	67,570	0	0
Special Assessments	9421 32,913	53,840	235,700	235,700
Contract Revenue	9703 1,933,244	2,176,900	2,068,732	2,068,732
Emergency Services Reimburse	9706 9,777,569	11,217,071	8,092,248	8,092,248
Total Charges for Services	11,660,503	13,515,381	10,396,680	10,396,680
Miscellaneous Prior Year Revenue	9741 (1,131)	0	0	0

Fund: S600 Ventura County Fire Protection District
 Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Other Sales 9751	1,507	0	0	0
Service Concession Arrangement Revenue 9775	9,117,066	9,259,774	4,849,688	4,849,688
Class Action Lawsuit Settlement 9787	1,395,438	0	0	0
Miscellaneous Revenue 9790	2,376,256	3,296,627	201,015	201,015
Total Miscellaneous Revenues	12,889,135	12,556,401	5,050,703	5,050,703
Sale of Capital Assets 9821	92,550	213,554	74,844	74,844
Transfers In From Other Funds 9831	2,350,000	3,000,000	3,000,000	3,000,000
Insurance Recoveries 9851	33,665	168,907	0	0
Total Other Financing Sources	2,476,215	3,382,460	3,074,844	3,074,844
Total Revenues	240,387,416	258,576,898	241,870,797	241,870,797
Regular Salaries 1101	60,170,969	63,397,784	71,357,111	71,357,111
Extra Help 1102	1,402,461	1,505,048	1,881,544	1,881,544
Overtime 1105	31,875,438	33,660,882	35,745,755	35,745,755
Supplemental Payments 1106	5,607,292	6,303,718	6,592,370	6,592,370
Terminations 1107	2,005,238	2,683,043	2,626,643	2,626,643
Call Back Staffing 1108	734,516	718,156	1,365,532	1,365,532
Retirement Contribution 1121	22,264,459	20,358,506	23,329,956	23,329,956
OASDI Contribution 1122	898,709	945,750	1,107,280	1,107,280
FICA Medicare 1123	1,489,513	1,584,301	1,754,260	1,754,260
Safe Harbor 1124	19,944	45,721	63,603	63,603
In-Lieu Contributions 1125	1,041,239	1,051,928	1,188,727	1,188,727
Retiree Health Payment 1099 1128	103,549	79,250	51,564	51,564
Supp Retirement Plan Part D And Replacement Benefit Plan 1129	8,977	13,488	13,500	13,500
457 Supplemental Retirement Plan 1130	35,703	36,587	43,635	43,635
Group Insurance 1141	8,211,963	8,049,136	9,091,738	9,091,738
Life Insurance For Department Heads And Management 1142	5,561	5,715	6,166	6,166
State Unemployment Insurance 1143	147,832	(2,462)	0	0
Management Disability Insurance 1144	52,354	54,471	66,642	66,642
Workers' Compensation Insurance 1165	10,865,367	10,952,025	13,904,595	13,904,595
401K Plan 1171	849,836	1,132,050	1,300,240	1,300,240
Salary And Employee Benefits Current Year Adj Increase 1991	1,900,890	1,917,642	2,100,793	2,100,793
Salary And Employee Benefits Current Year Adj Decrease 1992	(159,799)	(25,232)	0	0

Fund: S600 Ventura County Fire Protection District
 Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Total Salaries and Employee Benefits	149,532,010	154,467,505	173,591,654	173,591,654
Agricultural 2011	582	367	0	0
Clothing And Personal Supplies 2021	1,070,566	1,131,736	1,233,140	1,233,140
Uniform Allowance 2022	530,950	546,375	581,700	581,700
Communications 2031	1,365,117	1,428,964	1,411,218	1,411,218
Voice Data ISF 2032	922,826	1,272,287	833,740	833,740
Radio Communications ISF 2033	961,774	1,235,087	5,803,563	5,803,563
Food 2041	278,418	293,728	228,463	228,463
Kitchen Supplies 2051	16,060	24,789	15,000	15,000
Bedding And Linens Supplies 2052	61,991	62,607	70,000	70,000
Janitorial Supplies 2054	139,592	149,770	120,000	120,000
Janitorial Services Non ISF 2055	179,067	192,902	410,700	410,700
Other Household Expense 2056	19,415	28,729	30,000	30,000
Hazardous Material Disposal 2057	39,078	51,963	43,500	43,500
Housekeeping Grounds ISF Charges 2058	0	10,706	0	0
General Insurance Allocation ISF 2071	1,623,473	1,574,402	1,504,238	1,504,238
Income Protection Plan Payments 2080	91,105	62,935	60,000	60,000
Equipment Maintenance 2101	1,350,046	1,540,240	1,532,067	1,532,067
Equipment Maintenance Contracts 2102	0	0	0	0
Maintenance Supplies And Parts 2104	1,938,744	2,135,554	2,458,500	2,458,500
Road Supplies 2105	0	13,364	0	0
Buildings And Improvements Maintenance 2112	796,424	1,513,742	1,700,000	1,700,000
Facilities And Materials Sq Ft Allocation ISF 2114	2,655,795	3,014,838	3,016,997	3,016,997
Other Maintenance ISF 2116	39,590	180,955	0	0
Medical And Laboratory Supplies 2121	579,901	525,498	595,000	595,000
Medical Claims ISF 2122	1,324	1,371	1,400	1,400
Memberships And Dues 2131	46,978	44,097	69,815	69,815
Cost Allocation Plan Charges 2158	1,882,544	2,257,495	2,347,014	2,347,014
Miscellaneous Expense 2159	61,384	337,505	63,000	63,000
Office Supplies 2161	60,466	84,484	65,039	65,039
Printing And Binding Non ISF 2162	50,066	35,102	33,755	33,755
Books And Publications 2163	35,688	26,236	40,700	40,700
Mail Center ISF 2164	19,560	19,632	39,359	39,359
Purchasing Charges ISF 2165	133,051	134,488	175,900	175,900

Fund: S600 Ventura County Fire Protection District
 Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Graphics Charges ISF	2166	38,421	27,467	104,300	104,300
Copy Machine Chgs ISF	2167	65,341	61,280	63,494	63,494
Stores ISF	2168	249	804	500	500
Miscellaneous Office Expense	2179	66,018	55,218	200	200
Attorney Services	2185	142,410	123,843	250,000	250,000
Credit Card Fees	2190	800	486	500	500
Marketing And Advertising	2193	4,743	7,429	5,000	5,000
Software Maintenance Agreements	2194	1,879,937	558,052	2,159,271	2,159,271
Professional Medical Services	2197	404,828	354,924	487,000	487,000
Other Professional And Specialized Services Non ISF	2199	11,802,175	13,331,249	3,954,129	3,954,129
Employee Health Services	2201	314,979	118,347	315,000	315,000
Information Technology ISF	2202	3,290,290	3,113,599	3,472,951	3,472,951
County Geographical Information Systems Expense ISF	2203	39,017	57,224	69,451	69,451
Public Works ISF Charges	2205	23,262	19,020	15,000	15,000
Special Services ISF	2206	6,747	9,113	8,979	8,979
Employee Benefits ISF	2210	0	736,044	726,600	726,600
Publications And Legal Notices	2221	0	346	0	0
Rent And Leases Equipment Noncounty Owned	2231	157,427	185,713	171,500	171,500
Software Subscriptions Non ISF	2236	0	1,260,178	4,800	4,800
Building Leases And Rentals Noncounty Owned	2241	23,034	22,228	28,865	28,865
Building Leases And Rentals County Owned	2242	499,576	473,797	88,504	88,504
Storage Charges ISF	2244	2,429	2,806	2,678	2,678
Computer Equipment <5000	2261	726,254	717,768	2,782,702	2,782,702
Furniture And Fixtures <5000	2262	119,910	228,259	95,000	95,000
Minor Equipment	2264	3,214,309	2,503,383	3,309,943	3,309,943
Education Conference And Seminars	2273	337,091	362,105	834,027	834,027
Private Vehicle Mileage	2291	14,914	10,186	18,500	18,500
Travel Expense	2292	365,436	578,469	615,823	615,823
Freight, Express, Other Delivery	2293	17,817	16,020	15,750	15,750
Gas And Diesel Fuel Non ISF	2294	1,616,632	1,599,325	1,807,200	1,807,200
Transportation Expense	2299	119,957	139,355	245,775	245,775
Gas And Diesel Fuel ISF	2301	123,315	127,970	140,000	140,000

Fund: S600 Ventura County Fire Protection District
 Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Transportation Charges ISF	2302	1,304	1,975	3,000	3,000
Motorpool ISF	2303	0	0	0	0
Utilities	2311	128,412	175,355	504,000	504,000
Services And Supplies Current Year Adj Increase	2991	210,036	249,192	350,000	350,000
Total Services and Supplies		42,708,645	47,160,476	47,134,250	47,134,250
Taxes And Assessments	3571	420	0	0	0
Contributions To Outside Agencies	3811	205,227	384,008	278,300	278,300
Prior Year Grant Revenue Repayment	3920	493,554	0	0	0
Total Other Charges		699,201	384,008	278,300	278,300
Land Improvements	4012	0	13,130	0	0
Buildings And Improvements	4111	0	14,919,184	0	0
Construction By Contractor 1099	4117	7,440,829	9,353,749	5,420,000	5,420,000
Equipment	4601	7,335,420	2,460,383	9,225,285	9,225,285
Vehicles	4671	8,304,329	7,582,039	9,228,638	9,228,638
Computer Software	4701	64,850	0	50,000	50,000
Public Safety Radio Network Equipment	4721	529,159	0	0	0
Total Capital Assets		23,674,587	34,328,484	23,923,923	23,923,923
Transfers Out To Other Funds	5111	0	115,538	0	0
Total Other Financing Uses		0	115,538	0	0
Contingencies	6101	0	0	500,000	500,000
Total Appropriations for Contingencies		0	0	500,000	500,000
Total Expenditures and Appropriations		216,614,443	236,456,012	245,428,127	245,428,127
Net Cost		(23,772,973)	(22,120,886)	3,557,330	3,557,330

Fund: S700 WPD Admin
 Function: Public Protection
 Activity: Flood Control & Soil & Water Conservation

4200 Watershed Protection District Administration

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	7,213,859	3,247,320	5,659,982	5,659,982
Total Revenues	4,609,800	5,167,460	5,300,900	5,300,900
Net Income (Loss)	2,604,059	(1,920,141)	359,082	359,082

Budget Unit Description:

Watershed Protection District Administration

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S700 WPD Admin
 Budget Unit: 4200 Watershed Protection District
 Administration

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Property Taxes Current Secured 8511	3,429,485	3,622,157	3,731,600	3,731,600
Property Taxes Current Unsecured 8521	84,960	94,404	97,700	97,700
Property Taxes Prior Secured 8531	97	0	1,000	1,000
Property Taxes Prior Unsecured 8541	3,695	5,649	3,900	3,900
Supplemental Property Taxes Current 8551	66,824	96,080	56,900	56,900
Supplemental Property Taxes Prior 8561	4,918	3,859	2,600	2,600
Residual Property Taxes 8571	199,763	198,203	168,900	168,900
Passthrough Property Taxes 8581	204,014	227,932	184,900	184,900
Total Taxes	3,993,756	4,248,284	4,247,500	4,247,500
Other Licenses And Permits 8799	87,475	73,330	50,000	50,000
Total Licenses Permits and Franchises	87,475	73,330	50,000	50,000
Penalties And Costs On Delinquent Taxes 8841	1,007	778	1,000	1,000
Total Fines Forfeitures and Penalties	1,007	778	1,000	1,000
Investment Income 8911	134,703	278,116	173,700	173,700
Total Revenue from Use of Money and Property	134,703	278,116	173,700	173,700
State Homeowners Property Tax Relief 9211	22,046	20,968	23,700	23,700
State Other 9252	245,078	11,459	0	0
Federal Public Assistance Programs 9273	0	47,968	0	0
Other In-Lieu Revenues 9361	180	0	0	0
Total Intergovernmental Revenues	267,303	80,395	23,700	23,700
Planning And Engineering Services 9481	544,374	456,044	803,000	803,000
Other Charges For Services 9708	56,396	0	0	0
Total Charges for Services	600,770	456,044	803,000	803,000
Other Sales 9751	0	0	1,000	1,000
Miscellaneous Revenue 9790	0	30,514	1,000	1,000
Total Miscellaneous Revenues	0	30,514	2,000	2,000
Total Revenues	5,085,014	5,167,460	5,300,900	5,300,900
General Insurance Allocation ISF 2071	58,604	36,194	34,100	34,100
Equipment Maintenance 2101	1,435	0	25,000	25,000
Equipment Maintenance Contracts 2102	6,556	0	0	0
Hydrology Supplies 2103	63,537	28,313	45,000	45,000
Maintenance Supplies And Parts 2104	133	0	15,000	15,000
Memberships And Dues 2131	0	0	13,500	13,500
Cost Allocation Plan Charges 2158	14,652	24,753	20,195	20,195
Miscellaneous Expense 2159	1,961	2,605	4,500	4,500
Printing And Binding Non ISF 2162	0	0	1,000	1,000

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S700 WPD Admin
 Budget Unit: 4200 Watershed Protection District
 Administration

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Mail Center ISF 2164	7,651	10,026	7,933	7,933
Purchasing Charges ISF 2165	724	758	1,043	1,043
Graphics Charges ISF 2166	71,214	112,099	90,000	90,000
Engineering And Technical Surveys 2183	72,650	158,926	1,495,000	1,495,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable 2184	10,428	0	0	0
Attorney Services 2185	91,492	107,760	100,000	100,000
Software Maintenance Agreements 2194	41,242	27,767	60,000	60,000
Other Professional And Specialized Services Non ISF 2199	6,757	137,687	765,000	765,000
Information Technology ISF 2202	9,808	11,660	18,611	18,611
Management And Admin Survey ISF 2204	141,800	149,775	149,800	149,800
Public Works ISF Charges 2205	3,012,420	2,402,026	2,599,300	2,599,300
Rent And Leases Equipment Noncounty Owned 2231	0	0	0	0
Software Subscriptions Non ISF 2236	0	26,975	55,000	55,000
Minor Equipment 2264	0	0	5,000	5,000
Total Services and Supplies	3,613,064	3,237,325	5,504,982	5,504,982
Equipment 4601	39,810	9,995	155,000	155,000
Total Capital Assets	39,810	9,995	155,000	155,000
Total Expenditures and Appropriations	3,652,874	3,247,320	5,659,982	5,659,982
Net Cost	(1,432,140)	(1,920,141)	359,082	359,082

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Fund: S710 WPD Zone 1 General
 Function: Public Protection
 Activity: Flood Control & Soil & Water Conservation

4210 Watershed Protection District Zone 1

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	13,502,105	6,886,841	14,333,100	14,333,100
Total Revenues	11,750,700	6,681,614	16,189,200	16,189,200
Net Income (Loss)	1,751,405	205,227	(1,856,100)	(1,856,100)

Budget Unit Description:

Watershed Protection District Zone 1

Fund: S710 WPD Zone 1 General
 Budget Unit: 4210 Watershed Protection District Zone 1

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	2,566,467	2,728,697	2,813,200	2,813,200
Property Taxes Current Unsecured	8521	75,613	85,256	88,200	88,200
Property Taxes Prior Secured	8531	69	0	0	0
Property Taxes Prior Unsecured	8541	2,701	4,163	4,200	4,200
Supplemental Property Taxes Current	8551	48,102	70,133	49,200	49,200
Supplemental Property Taxes Prior	8561	3,516	2,761	2,000	2,000
Residual Property Taxes	8571	150,913	157,396	162,500	162,500
Passthrough Property Taxes	8581	68,964	78,070	78,700	78,700
Total Taxes		2,916,346	3,126,474	3,198,000	3,198,000
Penalties And Costs On Delinquent Taxes	8841	2,907	3,394	3,300	3,300
Total Fines Forfeitures and Penalties		2,907	3,394	3,300	3,300
Investment Income	8911	148,008	246,893	185,000	185,000
Total Revenue from Use of Money and Property		148,008	246,893	185,000	185,000
State Homeowners Property Tax Relief	9211	16,662	15,913	16,600	16,600
State Other	9252	1,037,670	2,362,818	10,397,700	10,397,700
Federal Public Assistance Programs	9273	0	0	1,566,800	1,566,800
Federal Other	9351	0	25,431	0	0
Other Governmental Agencies	9371	62,228	44,283	62,000	62,000
Total Intergovernmental Revenues		1,116,560	2,448,445	12,043,100	12,043,100
Special Assessments	9421	728,870	748,444	738,800	738,800
Acreage Development Fees	9701	13,800	10,800	20,000	20,000
Total Charges for Services		742,670	759,244	758,800	758,800
Miscellaneous Revenue	9790	0	72,163	1,000	1,000
Total Miscellaneous Revenues		0	72,163	1,000	1,000
Fa System Sale Proceeds	9823	0	0	0	0
Transfers In From Other Funds	9831	0	25,000	0	0
Total Other Financing Sources		0	25,000	0	0
Total Revenues		4,926,493	6,681,614	16,189,200	16,189,200
Communications	2031	518	640	0	0
Voice Data ISF	2032	1,274	1,181	1,200	1,200
Radio Communications ISF	2033	1,134	1,635	1,600	1,600
General Insurance Allocation ISF	2071	58,604	36,194	34,100	34,100
Equipment Maintenance	2101	0	15	6,200	6,200
Hydrology Supplies	2103	13,188	3,353	15,000	15,000
Maintenance Supplies And Parts	2104	3,847	2,505	74,000	74,000
Cost Allocation Plan Charges	2158	13,448	21,063	28,600	28,600

Fund: S710 WPD Zone 1 General
 Budget Unit: 4210 Watershed Protection District Zone 1

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Miscellaneous Expense	2159	50,586	61,716	177,000	177,000
Printing And Binding Non ISF	2162	0	0	3,600	3,600
Purchasing Charges ISF	2165	2,099	2,052	2,400	2,400
Graphics Charges ISF	2166	0	1,375	0	0
Engineering And Technical Surveys	2183	980,896	1,700,321	6,554,400	6,554,400
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	121,545	123,625	2,580,500	2,580,500
Attorney Services	2185	23,774	84,564	30,000	30,000
Lab Services - Non Medical	2188	2,497	4,754	7,500	7,500
Software Maintenance Agreements	2194	715	0	0	0
Other Professional And Specialized Services Non ISF	2199	58,674	512,859	110,700	110,700
Management And Admin Survey ISF	2204	207,800	185,450	260,600	260,600
Public Works ISF Charges	2205	2,046,169	2,269,268	3,157,700	3,157,700
Special Services ISF	2206	0	34	0	0
Rent And Leases Equipment Noncounty Owned	2231	65,413	128,128	50,200	50,200
Heavy Equipment ISF	2233	64,365	113,942	45,000	45,000
Software Subscriptions Non ISF	2236	0	743	0	0
Computer Equipment <5000	2261	1,372	0	0	0
Minor Equipment	2264	871	218	49,100	49,100
Gas And Diesel Fuel ISF	2301	51,186	65,010	47,300	47,300
Transportation Charges ISF	2302	1,038	2,140	1,500	1,500
Transportation Work Order	2304	604	1,498	2,700	2,700
Utilities	2311	6,425	10,312	10,700	10,700
Services And Supplies Current Year Adj Increase	2991	246,917	178,653	254,500	254,500
Total Services and Supplies		4,024,958	5,513,247	13,506,100	13,506,100
Rights Of Way Fee Purchase	3551	0	0	0	0
Rights Of Way Easements Purchase	3552	0	0	220,000	220,000
Rights Of Way Easements Temporary	3553	1,500	300	0	0
Total Other Charges		1,500	300	220,000	220,000
Infrastructure PWA Road And Watershed Networks	4901	74,249	166,091	327,000	327,000
Total Capital Assets		74,249	166,091	327,000	327,000
Transfers Out To Other Funds	5111	109,670	1,207,203	280,000	280,000
Total Other Financing Uses		109,670	1,207,203	280,000	280,000
Total Expenditures and Appropriations		4,210,378	6,886,841	14,333,100	14,333,100

Fund: S710 WPD Zone 1 General
 Budget Unit: 4210 Watershed Protection District Zone 1

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	(716,114)	205,227	(1,856,100)	(1,856,100)

Fund: S720 WPD Zone 2 General
 Function: Public Protection
 Activity: Flood Control & Soil & Water Conservation

4220 Watershed Protection District Zone 2

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	39,394,600	15,565,605	51,587,000	51,587,000
Total Revenues	28,579,000	23,687,827	34,464,900	34,464,900
Net Income (Loss)	10,815,600	(8,122,221)	17,122,100	17,122,100

Budget Unit Description:

Watershed Protection District Zone 2

Fund: S720 WPD Zone 2 General
 Budget Unit: 4220 Watershed Protection District Zone 2

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	11,031,265	11,766,535	12,079,700	12,079,700
Property Taxes Current Unsecured	8521	244,350	284,396	294,400	294,400
Property Taxes Prior Secured	8531	316	0	11,900	11,900
Property Taxes Prior Unsecured	8541	12,056	18,450	16,400	16,400
Supplemental Property Taxes Current	8551	217,912	313,425	90,700	90,700
Supplemental Property Taxes Prior	8561	15,935	12,545	6,400	6,400
Residual Property Taxes	8571	816,289	737,098	775,100	775,100
Passthrough Property Taxes	8581	848,553	945,780	1,027,800	1,027,800
Total Taxes		13,186,676	14,078,226	14,302,400	14,302,400
Penalties And Costs On Delinquent Taxes	8841	17,646	16,089	19,700	19,700
Total Fines Forfeitures and Penalties		17,646	16,089	19,700	19,700
Investment Income	8911	1,841,232	3,162,137	2,543,400	2,543,400
Lease Interest	8915	7,877	5,856	0	0
Rents And Concessions	8931	5,700	1,900	5,700	5,700
Lease Revenue	8935	37,483	24,384	80,600	80,600
Other Lease Revenue	8938	0	21,420	0	0
Total Revenue from Use of Money and Property		1,892,292	3,215,697	2,629,700	2,629,700
State Homeowners Property Tax Relief	9211	68,066	65,545	35,000	35,000
State Other	9252	739,146	0	2,687,700	2,687,700
Federal Public Assistance Programs	9273	0	0	5,330,000	5,330,000
Federal Other	9351	0	71,834	0	0
Other In-Lieu Revenues	9361	1,794	0	2,000	2,000
Other Governmental Agencies	9371	788,572	564,874	788,600	788,600
Total Intergovernmental Revenues		1,597,578	702,252	8,843,300	8,843,300
Special Assessments	9421	4,298,179	4,432,939	3,925,100	3,925,100
Acreage Development Fees	9701	134,482	105,242	256,000	256,000
Contract Revenue	9703	40,425	3,263	2,624,700	2,624,700
Other Charges For Services	9708	0	5,000	0	0
Total Charges for Services		4,473,086	4,546,445	6,805,800	6,805,800
Miscellaneous Revenue	9790	118	0	1,000	1,000
Total Miscellaneous Revenues		118	0	1,000	1,000
Transfers In From Other Funds	9831	56,167	1,129,118	1,863,000	1,863,000
Total Other Financing Sources		56,167	1,129,118	1,863,000	1,863,000
Total Revenues		21,223,563	23,687,827	34,464,900	34,464,900
General Insurance Allocation ISF	2071	136,743	84,453	79,500	79,500
Equipment Maintenance	2101	178,331	74,107	172,000	172,000

Fund: S720 WPD Zone 2 General
 Budget Unit: 4220 Watershed Protection District Zone 2

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Equipment Maintenance Contracts	2102	27,684	300,689	280,000	280,000
Hydrology Supplies	2103	82,766	61,985	122,000	122,000
Maintenance Supplies And Parts	2104	99,325	150,588	832,700	832,700
Other Maintenance ISF	2116	102	0	0	0
Memberships And Dues	2131	206,630	218,635	238,400	238,400
Cost Allocation Plan Charges	2158	34,824	48,359	92,500	92,500
Miscellaneous Expense	2159	33,695	42,652	124,000	124,000
Printing And Binding Non ISF	2162	0	0	6,000	6,000
Mail Center ISF	2164	81	0	0	0
Purchasing Charges ISF	2165	19,936	18,947	22,600	22,600
Graphics Charges ISF	2166	0	0	1,500	1,500
Engineering And Technical Surveys	2183	1,450,338	699,098	1,247,000	1,247,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	1,459,406	2,119,336	12,107,800	12,107,800
Attorney Services	2185	34,827	28,231	37,000	37,000
Lab Services - Non Medical	2188	223,309	293,757	470,000	470,000
Software Maintenance Agreements	2194	3,458	625	2,600	2,600
Contributions And Grants To Non Governmental Agencies	2196	5,000	5,000	5,000	5,000
Other Professional And Specialized Services Non ISF	2199	389,562	488,918	636,000	636,000
Information Technology ISF	2202	0	980	0	0
Management And Admin Survey ISF	2204	642,300	560,350	668,300	668,300
Public Works ISF Charges	2205	6,343,494	6,310,344	7,084,900	7,084,900
Special Services ISF	2206	408	535	0	0
Publications And Legal Notices	2221	0	0	2,000	2,000
Rent And Leases Equipment Noncounty Owned	2231	1,381,300	2,841,268	1,796,200	1,796,200
Heavy Equipment ISF	2233	689,508	1,052,433	747,500	747,500
Software Subscriptions Non ISF	2236	0	2,153	0	0
Ground Facility Lease And Rent	2243	0	0	2,500	2,500
Minor Equipment	2264	12,038	1,566	84,500	84,500
Gas And Diesel Fuel ISF	2301	139,036	326,112	145,000	145,000
Transportation Charges ISF	2302	11,154	21,912	13,500	13,500
Transportation Work Order	2304	5,357	5,877	4,500	4,500
Utilities	2311	57,795	80,024	49,200	49,200
Services And Supplies Current Year Adj Increase	2991	0	0	0	0

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S720 WPD Zone 2 General
 Budget Unit: 4220 Watershed Protection District Zone 2

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Services And Supplies Current Year Adj Decrease	2992	(1,820,860)	(1,320,327)	(1,880,700)	(1,880,700)
Total Services and Supplies		11,847,545	14,518,608	25,194,000	25,194,000
Rights Of Way Easements Purchase	3552	0	0	205,000	205,000
Rights Of Way Easements Temporary	3553	0	42,000	300	300
Total Other Charges		0	42,000	205,300	205,300
Equipment	4601	0	19,937	0	0
Infrastructure PWA Road And Watershed Networks	4901	(33,766)	606,394	25,421,800	25,421,800
Total Capital Assets		(33,766)	626,331	25,421,800	25,421,800
Transfers Out To Other Funds	5111	257,926	378,666	765,900	765,900
Total Other Financing Uses		257,926	378,666	765,900	765,900
Total Expenditures and Appropriations		12,071,705	15,565,605	51,587,000	51,587,000
Net Cost		(9,151,858)	(8,122,221)	17,122,100	17,122,100

Fund: S730 WPD Zone 3 General
 Function: Public Protection
 Activity: Flood Control & Soil & Water Conservation

4230 Watershed Protection District Zone 3

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	21,422,484	17,012,256	26,775,197	26,775,197
Total Revenues	15,616,900	17,846,631	17,494,100	17,494,100
Net Income (Loss)	5,805,584	(834,374)	9,281,097	9,281,097

Budget Unit Description:

Watershed Protection District Zone 3

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S730 WPD Zone 3 General
 Budget Unit: 4230 Watershed Protection District Zone 3

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	7,941,558	8,342,000	8,520,000	8,520,000
Property Taxes Current Unsecured	8521	194,825	211,500	211,500	211,500
Property Taxes Prior Secured	8531	225	0	0	0
Property Taxes Prior Unsecured	8541	8,548	13,064	13,000	13,000
Supplemental Property Taxes Current	8551	154,721	222,336	103,500	103,500
Supplemental Property Taxes Prior	8561	11,421	8,949	8,300	8,300
Residual Property Taxes	8571	426,980	452,950	459,000	459,000
Passthrough Property Taxes	8581	792,242	868,162	880,000	880,000
Total Taxes		9,530,520	10,118,960	10,195,300	10,195,300
Penalties And Costs On Delinquent Taxes	8841	9,890	10,907	20,000	20,000
Total Fines Forfeitures and Penalties		9,890	10,907	20,000	20,000
Investment Income	8911	906,863	1,500,283	1,186,200	1,186,200
Total Revenue from Use of Money and Property		906,863	1,500,283	1,186,200	1,186,200
State Homeowners Property Tax Relief	9211	52,156	49,325	52,000	52,000
State Other	9252	106,270	0	0	0
Federal Other	9351	0	136,354	0	0
Other Governmental Agencies	9371	617,803	442,235	600,000	600,000
Total Intergovernmental Revenues		776,229	627,913	652,000	652,000
Special Assessments	9421	5,191,779	5,320,901	5,265,600	5,265,600
Acreage Development Fees	9701	134,737	135,600	150,000	150,000
Contract Revenue	9703	3,640	4,744	0	0
Total Charges for Services		5,330,156	5,461,245	5,415,600	5,415,600
Miscellaneous Revenue	9790	20,619	127,323	25,000	25,000
Total Miscellaneous Revenues		20,619	127,323	25,000	25,000
Total Revenues		16,574,277	17,846,631	17,494,100	17,494,100
Voice Data ISF	2032	1,167	1,074	1,284	1,284
General Insurance Allocation ISF	2071	117,208	72,389	83,100	83,100
Equipment Maintenance	2101	9,383	1,200	8,300	8,300
Equipment Maintenance Contracts	2102	2,989	2,374	0	0
Hydrology Supplies	2103	23,840	7,578	55,000	55,000
Maintenance Supplies And Parts	2104	96,359	140,099	651,300	651,300
Cost Allocation Plan Charges	2158	49,243	61,399	60,400	60,400
Miscellaneous Expense	2159	111,628	117,134	228,000	228,000
Printing And Binding Non ISF	2162	0	518	7,500	7,500
Purchasing Charges ISF	2165	14,987	14,487	17,909	17,909
Engineering And Technical Surveys	2183	437,676	118,627	3,414,500	3,414,500

Fund: S730 WPD Zone 3 General
 Budget Unit: 4230 Watershed Protection District Zone 3

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	2,439,939	6,259,690	2,644,500	2,644,500
Attorney Services	2185	14,920	78,808	30,000	30,000
Lab Services - Non Medical	2188	15,687	19,948	25,000	25,000
Software Maintenance Agreements	2194	2,730	0	0	0
Other Professional And Specialized Services Non ISF	2199	88,700	270,483	185,000	185,000
Management And Admin Survey ISF	2204	429,200	360,225	449,400	449,400
Public Works ISF Charges	2205	3,575,138	4,394,528	7,835,500	7,835,500
Special Services ISF	2206	49	0	0	0
Publications And Legal Notices	2221	0	188	1,000	1,000
Rent And Leases Equipment Noncounty Owned	2231	759,732	857,294	1,480,200	1,480,200
Heavy Equipment ISF	2233	625,027	822,431	905,000	905,000
Software Subscriptions Non ISF	2236	0	4,200	20,000	20,000
Minor Equipment	2264	2,077	4,768	34,500	34,500
Gas And Diesel Fuel ISF	2301	127,633	246,813	7,911	7,911
Transportation Charges ISF	2302	10,287	17,206	493	493
Transportation Work Order	2304	3,800	5,234	21,000	21,000
Utilities	2311	18,933	17,799	22,200	22,200
Services And Supplies Current Year Adj Increase	2991	1,431,816	1,038,462	1,479,200	1,479,200
Total Services and Supplies		10,410,146	14,934,957	19,668,197	19,668,197
Rights Of Way Easements Temporary	3553	0	0	5,000	5,000
Total Other Charges		0	0	5,000	5,000
Infrastructure PWA Road And Watershed Networks	4901	2,584,127	1,623,415	6,240,000	6,240,000
Total Capital Assets		2,584,127	1,623,415	6,240,000	6,240,000
Transfers Out To Other Funds	5111	310,255	453,884	862,000	862,000
Total Other Financing Uses		310,255	453,884	862,000	862,000
Total Expenditures and Appropriations		13,304,529	17,012,256	26,775,197	26,775,197
Net Cost		(3,269,748)	(834,374)	9,281,097	9,281,097

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Fund: S731 WPD Zone 3 Simi Subzone
 Function: Public Protection
 Activity: Flood Control & Soil & Water Conservation

4239 Watershed Protection District Zone 3 Simi Subzone

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	22,700	6,031	17,600	17,600
Total Revenues	11,700	13,041	12,600	12,600
Net Income (Loss)	11,000	(7,010)	5,000	5,000

Budget Unit Description:

Watershed Protection District Zone 3 Simi Subzone

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S731 WPD Zone 3 Simi Subzone
 Budget Unit: 4239 Watershed Protection District Zone 3
 Simi Subzone

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	10,022	10,522	10,400	10,400
Property Taxes Current Unsecured	8521	294	326	300	300
Property Taxes Prior Secured	8531	0	0	0	0
Property Taxes Prior Unsecured	8541	10	15	0	0
Supplemental Property Taxes Current	8551	123	161	200	200
Supplemental Property Taxes Prior	8561	7	13	0	0
Residual Property Taxes	8571	7	7	0	0
Total Taxes		10,463	11,044	10,900	10,900
Penalties And Costs On Delinquent Taxes	8841	2	3	0	0
Total Fines Forfeitures and Penalties		2	3	0	0
Investment Income	8911	1,079	1,938	1,600	1,600
Total Revenue from Use of Money and Property		1,079	1,938	1,600	1,600
State Homeowners Property Tax Relief	9211	60	57	100	100
Total Intergovernmental Revenues		60	57	100	100
Total Revenues		11,604	13,041	12,600	12,600
Maintenance Supplies And Parts	2104	0	0	1,600	1,600
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	0	1,600	1,600
Management And Admin Survey ISF	2204	2,800	2,625	5,100	5,100
Public Works ISF Charges	2205	307	3,406	3,000	3,000
Rent And Leases Equipment Noncounty Owned	2231	0	0	2,100	2,100
Heavy Equipment ISF	2233	0	0	4,200	4,200
Total Services and Supplies		3,107	6,031	17,600	17,600
Total Expenditures and Appropriations		3,107	6,031	17,600	17,600
Net Cost		(8,498)	(7,010)	5,000	5,000

Fund: S740 WPD Zone 4 General
 Function: Public Protection
 Activity: Flood Control & Soil & Water Conservation

4240 Watershed Protection District Zone 4

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	664,900	(45,266)	855,900	855,900
Total Revenues	424,400	451,886	457,800	457,800
Net Income (Loss)	240,500	(497,153)	398,100	398,100

Budget Unit Description:

Watershed Protection District Zone 4

Fund: S740 WPD Zone 4 General
 Budget Unit: 4240 Watershed Protection District Zone 4

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	184,844	193,899	197,000	197,000
Property Taxes Current Unsecured	8521	4,997	5,363	5,400	5,400
Property Taxes Prior Secured	8531	5	0	240	240
Property Taxes Prior Unsecured	8541	202	310	340	340
Supplemental Property Taxes Current	8551	3,790	5,524	3,910	3,910
Supplemental Property Taxes Prior	8561	274	214	110	110
Residual Property Taxes	8571	9,763	10,174	10,900	10,900
Passthrough Property Taxes	8581	1	6	0	0
Total Taxes		203,876	215,489	217,900	217,900
Penalties And Costs On Delinquent Taxes	8841	358	219	800	800
Total Fines Forfeitures and Penalties		358	219	800	800
Investment Income	8911	20,768	22,934	12,500	12,500
Total Revenue from Use of Money and Property		20,768	22,934	12,500	12,500
State Homeowners Property Tax Relief	9211	1,203	1,141	1,200	1,200
Other Governmental Agencies	9371	39,417	27,646	41,000	41,000
Total Intergovernmental Revenues		40,620	28,787	42,200	42,200
Special Assessments	9421	171,146	173,657	176,000	176,000
Acreage Development Fees	9701	10,095	10,800	8,400	8,400
Total Charges for Services		181,241	184,457	184,400	184,400
Total Revenues		446,862	451,886	457,800	457,800
Hazardous Material Disposal	2057	0	0	500	500
General Insurance Allocation ISF	2071	19,535	12,065	11,400	11,400
Hydrology Supplies	2103	0	0	7,500	7,500
Maintenance Supplies And Parts	2104	126	0	10,200	10,200
Cost Allocation Plan Charges	2158	778	1,944	6,000	6,000
Miscellaneous Expense	2159	2,028	2,118	18,000	18,000
Printing And Binding Non ISF	2162	0	0	100	100
Purchasing Charges ISF	2165	189	147	300	300
Engineering And Technical Surveys	2183	2,092	1,948	11,500	11,500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	8,454	30,361	46,700	46,700
Attorney Services	2185	247	259	500	500
Lab Services - Non Medical	2188	1,514	1,740	3,600	3,600
Other Professional And Specialized Services Non ISF	2199	47,303	41,878	48,000	48,000
Management And Admin Survey ISF	2204	42,600	39,125	51,500	51,500
Public Works ISF Charges	2205	87,635	79,339	370,200	370,200

County of Ventura
 State of California
 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2024-25

Fund: S740 WPD Zone 4 General
 Budget Unit: 4240 Watershed Protection District Zone 4

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Publications And Legal Notices 2221	0	0	500	500
Rent And Leases Equipment Noncounty Owned 2231	0	0	10,500	10,500
Heavy Equipment ISF 2233	346,569	(327,737)	22,100	22,100
Minor Equipment 2264	0	156	36,700	36,700
Gas And Diesel Fuel ISF 2301	74,237	(69,217)	4,200	4,200
Transportation Charges ISF 2302	6,204	(5,866)	200	200
Transportation Work Order 2304	2,357	(2,264)	200	200
Transportation Charges ISF Non Uniform Guidance 2305	0	415	0	0
Services And Supplies Current Year Adj Increase 2991	142,128	103,212	147,000	147,000
Total Services and Supplies	783,997	(90,377)	807,400	807,400
Transfers Out To Other Funds 5111	30,797	45,111	48,500	48,500
Total Other Financing Uses	30,797	45,111	48,500	48,500
Total Expenditures and Appropriations	814,794	(45,266)	855,900	855,900
Net Cost	367,932	(497,153)	398,100	398,100