



SPECIAL DISTRICTS GOVERNED THROUGH BOARD OF SUPERVISORS

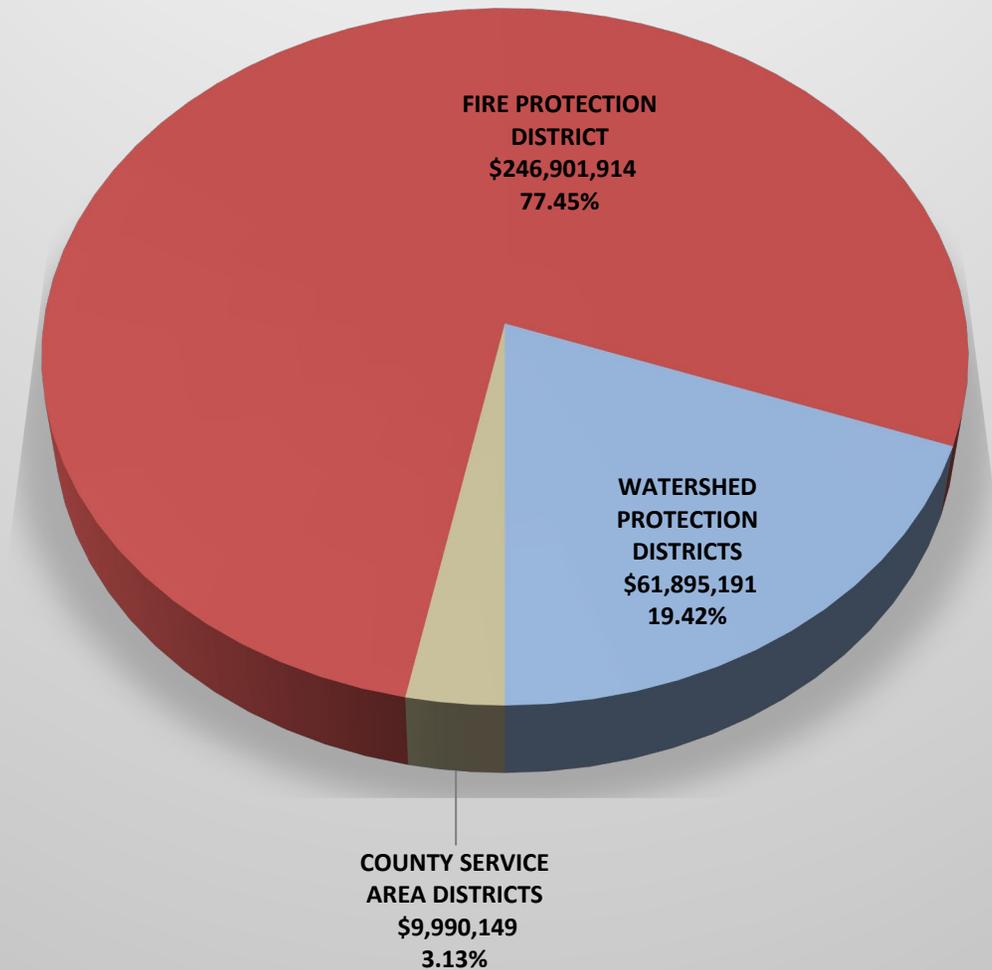
COUNTY OF VENTURA | CALIFORNIA





COUNTY OF VENTURA
SUMMARY OF BUDGET REQUIREMENTS (USES)
SPECIAL DISTRICTS AND OTHER AGENCIES
(NON-ENTERPRISE)
FISCAL YEAR 2022-23

\$318,787,254



Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2022	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	101,060	0	568,100	669,160	457,049	212,111	669,160
CSA 3 Camp Chaffee	S510	(53,805)	53,468	12,237	11,900	11,900	0	11,900
CSA 4 Oak Park	S520	(123,430)	527,382	976,700	1,380,652	1,380,652	0	1,380,652
CSA 14 Unincorp Street Lt	S530	282,019	0	557,400	839,419	376,427	462,992	839,419
CSA 29 North Coast Operations And Maintenance	S540	29,671	0	5,403,350	5,433,021	5,309,254	123,767	5,433,021
CSA 30 Nyeland Acres Operations And Maintenance	S550	13,941	596,515	344,486	954,942	954,942	0	954,942
CSA 32 Onsite Wastewater Management	S560	7	1,257	7,061	8,325	8,325	0	8,325
CSA 34 El Rio Operations And Maintenance	S570	167,928	457,672	866,000	1,491,600	1,491,600	0	1,491,600

Total County Service Areas		417,391	1,636,294	8,735,334	10,789,019	9,990,149	798,870	10,789,019
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Public Protection District

Ventura County Fire Protection District	S600	(12,783,662)	46,412,470	213,273,106	246,901,914	246,901,914	0	246,901,914
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Total Public Protection District		(12,783,662)	46,412,470	213,273,106	246,901,914	246,901,914	0	246,901,914
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Watershed Protection District

WPD Admin	S700	21,552	1,461,030	4,647,200	6,129,782	6,129,782	0	6,129,782
WPD Zone 1 General	S710	(2,658,974)	4,166,125	8,565,200	10,072,351	10,072,351	0	10,072,351
WPD Zone 2 General	S720	4,414,571	0	23,586,100	28,000,671	26,321,600	1,679,071	28,000,671
WPD Zone 3 General	S730	3,886,928	507,030	14,363,100	18,757,058	18,757,058	0	18,757,058
WPD Zone 3 Simi Subzone	S731	5,659	0	10,000	15,659	11,500	4,159	15,659
WPD Zone 4 General	S740	41,980	165,420	395,500	602,900	602,900	0	602,900

Total Watershed Protection District		5,711,716	6,299,605	51,567,100	63,578,421	61,895,191	1,683,230	63,578,421
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Total Special Districts and Other Agencies		(6,654,555)	54,348,369	273,575,540	321,269,354	318,787,254	2,482,100	321,269,354
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	Appropriation Limit	Appropriation Subject to Limit
Fire Protection District	354,601,834	115,964,242
Watershed Protection District	182,477,778	26,367,390

Fund Name	Total Fund Balance June 30, 2022	Less: Obligated Fund Balances			Fund Balance Available June 30, 2022	
		Encumbrances	Nonspendable Restricted Committed	Assigned		
1	2	3	4	5	6	
County Service Areas						
CSA 34 El Rio Debt Service	D010	1,879,156	0	1,778,096	0	101,060
CSA 3 Camp Chaffee	S510	15,612	0	69,417	0	(53,805)
CSA 4 Oak Park	S520	1,849,963	5,476	1,967,917	0	(123,430)
CSA 14 Unincorp Street Lt	S530	2,723,136	0	2,441,117	0	282,019
CSA 29 North Coast Operations And Maintenance	S540	(21,942)	72,154	(123,767)	0	29,671
CSA 30 Nyeland Acres Operations And Maintenance	S550	1,312,667	0	1,282,794	15,932	13,941
CSA 32 Onsite Wastewater Management	S560	67,230	0	67,223	0	7
CSA 34 El Rio Operations And Maintenance	S570	2,423,090	0	2,255,162	0	167,928
Total County Service Areas		10,248,912	77,630	9,737,959	15,932	417,391
Public Protection District						
Ventura County Fire Protection District	S600	146,097,547	35,747,030	123,134,179	0	(12,783,662)
Total Public Protection District		146,097,547	35,747,030	123,134,179	0	(12,783,662)
Watershed Protection District						
WPD Admin	S700	3,802,974	285,132	2,696,290	800,000	21,552
WPD Zone 1 General	S710	5,394,895	2,884,480	4,835,200	334,189	(2,658,974)
WPD Zone 2 General	S720	64,591,129	3,379,169	56,254,612	542,777	4,414,571
WPD Zone 3 General	S730	31,494,491	1,109,672	22,954,958	3,542,933	3,886,928
WPD Zone 3 Simi Subzone	S731	36,964	0	31,305	0	5,659
WPD Zone 4 General	S740	854,681	8,241	804,460	0	41,980
Total Watershed Protection District		106,175,134	7,666,694	87,576,825	5,219,899	5,711,716
Total Special Districts and Other Agencies		262,521,593	43,491,354	220,448,963	5,235,831	(6,654,555)

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2022	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	1,778,096	0	0	221,751	212,111	1,990,207	D010
Total CSA 34 El Rio Debt Service	1,778,096	0	0	221,751	212,111	1,990,207	

CSA 3 Camp Chaffee

Restricted Public Protection	69,417	45,560	53,468	0	0	15,949	S510
Total CSA 3 Camp Chaffee	69,417	45,560	53,468	0	0	15,949	

CSA 4 Oak Park

Restricted Public Protection	1,967,917	682,229	527,382	0	0	1,440,535	S520
Total CSA 4 Oak Park	1,967,917	682,229	527,382	0	0	1,440,535	

CSA 14 Unincorp Street Lt

Restricted Public Protection	2,415,476	0	0	405,469	462,992	2,878,468	S530
Committed Public Protection	25,641	0	0	0	0	25,641	S530
Total CSA 14 Unincorp Street Lt	2,441,117	0	0	405,469	462,992	2,904,109	

CSA 29 North Coast Operations And Maintenance

Committed Public Protection	(123,767)	0	0	166,596	123,767	0	S540
Total CSA 29 North Coast Operations And Maintenance	-123,767	0	0	166,596	123,767	0	

CSA 30 Nyeland Acres Operations And Maintenance

Committed Public Protection	1,282,794	734,556	596,515	0	0	686,279	S550
Assigned Public Protection	15,932	0	0	0	0	15,932	S550
Total CSA 30 Nyeland Acres Operations And Maintenance	1,298,726	734,556	596,515	0	0	702,211	

CSA 32 Onsite Wastewater Management

Restricted Public Protection	67,223	119	1,257	0	0	65,966	S560
Total CSA 32 Onsite Wastewater Management	67,223	119	1,257	0	0	65,966	

CSA 34 El Rio Operations And Maintenance

Restricted Public Protection	22,505	0	0	0	0	22,505	S570
Committed Public Protection	2,232,657	1,229,000	457,672	0	0	1,774,985	S570
Total CSA 34 El Rio Operations And Maintenance	2,255,162	1,229,000	457,672	0	0	1,797,490	

Total Special Districts	9,753,891	2,691,464	1,636,294	793,816	798,870	8,916,467	
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Public Protection District

Ventura County Fire Protection District

Nonspendable Inventory And Prepays	1,790,817	0	0	0	0	1,790,817	S600
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2022	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	121,343,362	43,473,963	46,412,470	0	0	74,930,892	S600
Total Ventura County Fire Protection District	123,134,179	43,473,963	46,412,470	0	0	76,721,709	
Total Special Districts	123,134,179	43,473,963	46,412,470	0	0	76,721,709	

Watershed Protection District

WPD Admin

Restricted Public Protection	2,696,290	2,131,182	1,461,030	0	0	1,235,260	S700
Assigned Public Protection	800,000	0	0	0	0	800,000	S700
Total WPD Admin	3,496,290	2,131,182	1,461,030	0	0	2,035,260	

WPD Zone 1 General

Restricted Public Protection	4,835,200	4,835,200	4,166,125	0	0	669,075	S710
Assigned Public Protection	334,189	329,751	0	0	0	334,189	S710
Total WPD Zone 1 General	5,169,389	5,164,951	4,166,125	0	0	1,003,264	

WPD Zone 2 General

Restricted Public Protection	56,254,612	839,700	0	0	1,679,071	57,933,683	S720
Assigned Public Protection	542,777	0	0	0	0	542,777	S720
Total WPD Zone 2 General	56,797,389	839,700	0	0	1,679,071	58,476,460	

WPD Zone 3 General

Restricted Public Protection	22,954,958	4,047,658	507,030	0	0	22,447,928	S730
Assigned Public Protection	3,542,933	0	0	0	0	3,542,933	S730
Total WPD Zone 3 General	26,497,891	4,047,658	507,030	0	0	25,990,861	

WPD Zone 3 Simi Subzone

Restricted Public Protection	31,305	6,300	0	0	4,159	35,464	S731
Total WPD Zone 3 Simi Subzone	31,305	6,300	0	0	4,159	35,464	

WPD Zone 4 General

Restricted Public Protection	804,460	422,200	165,420	0	0	639,040	S740
Total WPD Zone 4 General	804,460	422,200	165,420	0	0	639,040	

Total Special Districts	92,796,724	12,611,991	6,299,605	0	1,683,230	88,180,349	
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Total Governmental Funds	225,684,794	58,777,418	54,348,369	793,816	2,482,100	173,818,525	
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Fund: D010 CSA 34 El Rio Debt Service
 Function: Public Protection
 Activity: Other Protection

4155 CSA 34 El Rio Debt Service

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	457,100	457,047	457,049	457,049
Total Revenues	567,800	558,107	568,100	568,100
Net Income (Loss)	(110,700)	(101,060)	(111,051)	(111,051)

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 2022-23

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Investment Income 8911	6,595	0	0	0
Total Revenue from Use of Money and Property	6,595	0	0	0
Special Assessments 9421	133,291	0	0	0
Sewer Connection Fees 9611	434,097	424,816	434,800	434,800
Total Charges for Services	567,389	424,816	434,800	434,800
Transfers In From Other Funds 9831	0	133,291	133,300	133,300
Total Other Financing Sources	0	133,291	133,300	133,300
Total Revenues	573,984	558,107	568,100	568,100
Other Loan Payments Principal 3312	301,919	308,039	314,301	314,301
Interest On Other Long Term Debt 3452	155,128	149,008	142,748	142,748
Total Other Charges	457,047	457,047	457,049	457,049
Total Expenditures and Appropriations	457,047	457,047	457,049	457,049
Net Costs	(116,937)	(101,060)	(111,051)	(111,051)

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

4100 CSA 3 Camp Chaffee

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	59,800	65,841	11,900	11,900
Total Revenues	11,200	12,036	12,237	12,237
Net Income (Loss)	48,600	53,805	(337)	(337)

Budget Unit Description:
 CSA 3 Camp Chaffee

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	9,357	9,841	9,700	9,700
Property Taxes Current Unsecured	8521	277	297	300	300
Property Taxes Prior Secured	8531	0	0	0	0
Property Taxes Prior Unsecured	8541	8	13	0	0
Supplemental Property Taxes Current	8551	147	168	200	200
Supplemental Property Taxes Prior	8561	10	8	0	0
Total Taxes		9,799	10,327	10,200	10,200
Penalties And Costs On Delinquent Taxes	8841	2	41	100	100
Total Fines Forfeitures and Penalties		2	41	100	100
Investment Income	8911	390	125	300	300
Total Revenue from Use of Money and Property		390	125	300	300
State Homeowners Property Tax Relief	9211	60	61	100	100
Total Intergovernmental Revenues		60	61	100	100
Special Assessments	9421	1,434	1,410	1,500	1,500
Cost Allocation Plan Revenue	9731	0	73	37	37
Total Charges for Services		1,434	1,483	1,537	1,537
Total Revenues		11,686	12,036	12,237	12,237
Facilities Projects ISF	2115	0	54,988	0	0
Cost Allocation Plan Charges	2158	19	0	0	0
Attorney Services	2185	847	1,815	1,000	1,000
Collection And Billing Services	2191	109	134	100	100
Other Professional And Specialized Services Non ISF	2199	0	0	5,000	5,000
Management And Admin Survey ISF	2204	1,900	2,200	2,400	2,400
Public Works ISF Charges	2205	3,689	6,705	3,400	3,400
Total Services and Supplies		6,564	65,841	11,900	11,900
Total Expenditures and Appropriations		6,564	65,841	11,900	11,900
Net Costs		(5,122)	53,805	(337)	(337)

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

4110 CSA 4 Oak Park

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	1,243,600	1,077,303	1,380,652	1,380,652
Total Revenues	938,800	959,349	976,700	976,700
Net Income (Loss)	304,800	117,954	403,952	403,952

Budget Unit Description:

CSA 4 Oak Park

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	794,125	812,566	825,900	825,900
Property Taxes Current Unsecured	8521	23,615	24,689	24,600	24,600
Property Taxes Prior Secured	8531	1	1	500	500
Property Taxes Prior Unsecured	8541	704	1,068	700	700
Supplemental Property Taxes Current	8551	13,716	15,542	14,300	14,300
Supplemental Property Taxes Prior	8561	714	635	0	0
Total Taxes		832,876	854,500	866,000	866,000
Penalties And Costs On Delinquent Taxes	8841	326	474	500	500
Total Fines Forfeitures and Penalties		326	474	500	500
Investment Income	8911	11,528	7,994	12,200	12,200
Total Revenue from Use of Money and Property		11,528	7,994	12,200	12,200
State Homeowners Property Tax Relief	9211	5,160	5,049	6,400	6,400
Total Intergovernmental Revenues		5,160	5,049	6,400	6,400
Special Assessments	9421	91,296	91,333	91,600	91,600
Total Charges for Services		91,296	91,333	91,600	91,600
Total Revenues		941,185	959,349	976,700	976,700
Cost Allocation Plan Charges	2158	4,377	5,248	4,017	4,017
Miscellaneous Expense	2159	6,383	0	10,000	10,000
Purchasing Charges ISF	2165	2,048	2,087	1,735	1,735
Attorney Services	2185	545	1,271	5,000	5,000
Collection And Billing Services	2191	8,688	11,503	22,800	22,800
Other Professional And Specialized Services Non ISF	2199	348,299	464,060	750,700	750,700
Management And Admin Survey ISF	2204	31,500	30,400	33,500	33,500
Public Works ISF Charges	2205	47,366	61,666	47,800	47,800
Minor Equipment	2264	99	48	500	500
Utilities	2311	401,120	501,019	504,600	504,600
Total Services and Supplies		850,423	1,077,303	1,380,652	1,380,652
Total Expenditures and Appropriations		850,423	1,077,303	1,380,652	1,380,652
Net Costs		(90,762)	117,954	403,952	403,952

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

4120 CSA 14 Unincorporated Street Lighting

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	363,900	283,163	376,427	376,427
Total Revenues	534,200	565,182	557,400	557,400
Net Income (Loss)	(170,300)	(282,019)	(180,973)	(180,973)

Budget Unit Description:

CSA 14 Unincorporated Street Lighting

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	446,192	471,090	464,000	464,000
Property Taxes Current Unsecured	8521	13,402	14,706	13,900	13,900
Property Taxes Prior Secured	8531	0	0	200	200
Property Taxes Prior Unsecured	8541	399	635	700	700
Supplemental Property Taxes Current	8551	7,984	8,202	8,300	8,300
Supplemental Property Taxes Prior	8561	394	354	200	200
Residual Property Taxes	8571	9,066	9,760	5,000	5,000
Passthrough Property Taxes	8581	4,763	5,559	3,000	3,000
Total Taxes		482,199	510,308	495,300	495,300
Penalties And Costs On Delinquent Taxes	8841	138	302	300	300
Total Fines Forfeitures and Penalties		138	302	300	300
Investment Income	8911	13,495	10,161	15,800	15,800
Total Revenue from Use of Money and Property		13,495	10,161	15,800	15,800
State Homeowners Property Tax Relief	9211	2,893	2,803	3,000	3,000
RDA Pass Through	9372	0	0	2,400	2,400
Total Intergovernmental Revenues		2,893	2,803	5,400	5,400
Special Assessments	9421	39,793	40,609	40,600	40,600
Total Charges for Services		39,793	40,609	40,600	40,600
Miscellaneous Revenue	9790	0	1,000	0	0
Total Miscellaneous Revenues		0	1,000	0	0
Total Revenues		538,518	565,182	557,400	557,400
Cost Allocation Plan Charges	2158	1,518	1,906	1,627	1,627
Purchasing Charges ISF	2165	526	476	5,000	5,000
Attorney Services	2185	666	605	1,000	1,000
Collection And Billing Services	2191	12,084	6,463	12,600	12,600
Other Professional And Specialized Services Non ISF	2199	33,762	28,568	34,300	34,300
Management And Admin Survey ISF	2204	20,400	20,600	22,800	22,800
Public Works ISF Charges	2205	17,578	16,770	19,100	19,100
Utilities	2311	240,714	207,775	280,000	280,000
Total Services and Supplies		327,247	283,163	376,427	376,427
Total Expenditures and Appropriations		327,247	283,163	376,427	376,427
Net Costs		(211,271)	(282,019)	(180,973)	(180,973)

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 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	5,278,800	1,174,056	5,309,254	5,309,254
Total Revenues	5,334,300	1,026,406	5,403,350	5,403,350
Net Income (Loss)	(55,500)	147,650	(94,096)	(94,096)

Budget Unit Description:

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		2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	1,318	1,024	1,900	1,900
Total Fines Forfeitures and Penalties		1,318	1,024	1,900	1,900
Investment Income	8911	2,707	1,351	2,180	2,180
Total Revenue from Use of Money and Property		2,707	1,351	2,180	2,180
Special Assessments	9421	781,966	935,720	932,530	932,530
Planning And Engineering Services	9481	13,398	19,507	15,000	15,000
Sewer Connection Fees	9611	3,400	0	1,500	1,500
Sanitation Services	9612	69,781	68,803	68,800	68,800
Sewer Standby Charges	9617	0	0	240	240
Other Charges For Services	9708	290	0	6,000	6,000
Total Charges for Services		868,835	1,024,031	1,024,070	1,024,070
Miscellaneous Revenue	9790	2,760	0	200	200
Total Miscellaneous Revenues		2,760	0	200	200
Longterm Debt Proceeds	9841	0	0	4,375,000	4,375,000
Total Other Financing Sources		0	0	4,375,000	4,375,000
Total Revenues		875,620	1,026,406	5,403,350	5,403,350
Voice Data ISF	2032	549	504	596	596
General Insurance Allocation ISF	2071	432	459	1,000	1,000
Equipment Maintenance	2101	0	1,688	0	0
Equipment Maintenance Contracts	2102	0	192,104	33,000	33,000
Maintenance Supplies And Parts	2104	516	84,246	39,000	39,000
Buildings And Improvements Maintenance	2112	966	94,973	15,000	15,000
Cost Allocation Plan Charges	2158	5,663	5,571	4,118	4,118
Miscellaneous Expense	2159	4,094	4,630	6,000	6,000
Printing And Binding Non ISF	2162	0	0	200	200
Mail Center ISF	2164	0	123	2,200	2,200
Purchasing Charges ISF	2165	387	354	310	310
Graphics Charges ISF	2166	187	924	700	700
Attorney Services	2185	7,200	9,075	3,000	3,000
Lab Services - Non Medical	2188	836	4,312	3,500	3,500
Collection And Billing Services	2191	2,022	2,397	2,000	2,000
Software Maintenance Agreements	2194	866	872	400	400
Other Professional And Specialized Services Non ISF	2199	744,277	188,236	225,000	225,000
Management And Admin Survey ISF	2204	29,000	35,800	46,200	46,200

County of Ventura
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 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2022-23

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	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Public Works ISF Charges 2205	91,869	513,169	493,200	493,200
Rent And Leases Equipment Noncounty Owned 2231	0	53	0	0
Minor Equipment 2264	0	7,817	7,400	7,400
Water And Sewer System Power 2313	21,197	25,360	25,000	25,000
Total Services and Supplies	910,061	1,172,666	907,824	907,824
Interest On Short Term Debt 3471	1,494	620	2,400	2,400
Total Other Charges	1,494	620	2,400	2,400
Sewer System Improvement 4113	0	0	4,375,000	4,375,000
Total Capital Assets	0	0	4,375,000	4,375,000
Transfers Out To Other Funds 5111	13,261	771	24,030	24,030
Total Other Financing Uses	13,261	771	24,030	24,030
Total Expenditures and Appropriations	924,816	1,174,056	5,309,254	5,309,254
Net Costs	49,196	147,650	(94,096)	(94,096)

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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 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	871,200	338,453	954,942	954,942
Total Revenues	332,200	352,394	344,486	344,486
Net Income (Loss)	539,000	(13,941)	610,456	610,456

Budget Unit Description:

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		2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	7,322	5,617	500	500
Total Fines Forfeitures and Penalties		7,322	5,617	500	500
Investment Income	8911	8,072	5,176	8,200	8,200
Lease Interest	8915	0	655	0	0
Rents And Concessions	8931	(11,655)	3,313	8,026	8,026
Lease Revenue	8935	0	7,944	0	0
Other Lease Revenue	8938	0	1,050	0	0
Total Revenue from Use of Money and Property		(3,583)	18,138	16,226	16,226
Special Assessments	9421	328,395	328,016	325,660	325,660
Planning And Engineering Services	9481	0	0	1,000	1,000
Sanitation Services	9612	602	623	600	600
Sewer Standby Charges	9617	0	0	300	300
Other Charges For Services	9708	0	0	200	200
Total Charges for Services		328,997	328,640	327,760	327,760
Total Revenues		332,736	352,394	344,486	344,486
Voice Data ISF	2032	520	500	561	561
General Insurance Allocation ISF	2071	350	372	800	800
Equipment Maintenance	2101	0	8	1,000	1,000
Equipment Maintenance Contracts	2102	31,392	30,500	40,000	40,000
Maintenance Supplies And Parts	2104	1,988	1,225	6,500	6,500
Buildings And Improvements Maintenance	2112	2,144	8,373	37,500	37,500
Cost Allocation Plan Charges	2158	2,493	2,752	1,908	1,908
Miscellaneous Expense	2159	8,421	8,138	9,000	9,000
Printing And Binding Non ISF	2162	0	0	100	100
Purchasing Charges ISF	2165	390	381	373	373
Graphics Charges ISF	2166	177	13	0	0
Engineering And Technical Surveys	2183	0	0	5,000	5,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	1,520	1,000	1,000
Attorney Services	2185	545	6,837	2,000	2,000
Lab Services - Non Medical	2188	39	195	2,000	2,000
Collection And Billing Services	2191	860	873	800	800
Software Maintenance Agreements	2194	1,651	1,651	2,000	2,000
Other Professional And Specialized Services Non ISF	2199	0	0	13,000	13,000
Management And Admin Survey ISF	2204	26,200	27,300	30,300	30,300

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	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Public Works ISF Charges 2205	47,246	67,435	186,900	186,900
Rent And Leases Equipment Noncounty Owned 2231	0	17	9,000	9,000
Minor Equipment 2264	0	139	0	0
Water Supply Cost 2312	0	0	1,000	1,000
Water And Sewer System Power 2313	5,338	5,843	6,500	6,500
Sewage Treatment Costs 2314	159,245	173,759	169,270	169,270
Total Services and Supplies	288,998	337,830	526,512	526,512
Sewer System Improvement 4113	785	0	410,000	410,000
Total Capital Assets	785	0	410,000	410,000
Transfers Out To Other Funds 5111	10,689	623	18,430	18,430
Total Other Financing Uses	10,689	623	18,430	18,430
Total Expenditures and Appropriations	300,473	338,453	954,942	954,942
Net Costs	(32,263)	(13,941)	610,456	610,456

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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 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	25,735	6,977	8,325	8,325
Total Revenues	6,745	6,984	7,061	7,061
Net Income (Loss)	18,990	(7)	1,264	1,264

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.

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 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2022-23

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Property Taxes Current Secured 8511	3,753	3,919	4,250	4,250
Property Taxes Current Unsecured 8521	112	120	150	150
Property Taxes Prior Unsecured 8541	3	5	5	5
Supplemental Property Taxes Current 8551	57	63	50	50
Supplemental Property Taxes Prior 8561	4	3	5	5
Total Taxes	3,929	4,110	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	414	248	300	300
Total Revenue from Use of Money and Property	414	248	300	300
State Homeowners Property Tax Relief 9211	25	25	25	25
Total Intergovernmental Revenues	25	25	25	25
Planning And Engineering Services 9481	2,275	2,600	2,275	2,275
Cost Allocation Plan Revenue 9731	0	0	0	0
Total Charges for Services	2,275	2,600	2,275	2,275
Total Revenues	6,644	6,984	7,061	7,061
Cost Allocation Plan Charges 2158	314	221	325	325
Other Professional And Specialized Services Non ISF 2199	2,598	0	0	0
Public Works ISF Charges 2205	7,932	6,756	8,000	8,000
Total Services and Supplies	10,845	6,977	8,325	8,325
Total Expenditures and Appropriations	10,845	6,977	8,325	8,325
Net Costs	4,201	(7)	1,264	1,264

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 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	1,531,700	698,072	1,491,600	1,491,600
Total Revenues	688,300	866,000	866,000	866,000
Net Income (Loss)	843,400	(167,928)	625,600	625,600

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		2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	1,621	1,109	0	0
Total Fines Forfeitures and Penalties		1,621	1,109	0	0
Investment Income	8911	18,299	16,267	23,200	23,200
Total Revenue from Use of Money and Property		18,299	16,267	23,200	23,200
Special Assessments	9421	612,637	777,344	783,700	783,700
Planning And Engineering Services	9481	0	0	0	0
Sanitation Services	9612	50,616	64,980	59,100	59,100
Other Charges For Services	9708	40	360	0	0
Total Charges for Services		663,293	842,684	842,800	842,800
Miscellaneous Revenue	9790	0	5,940	0	0
Total Miscellaneous Revenues		0	5,940	0	0
Total Revenues		683,212	866,000	866,000	866,000
General Insurance Allocation ISF	2071	1,751	1,860	4,100	4,100
Equipment Maintenance	2101	6,874	1,189	1,000	1,000
Equipment Maintenance Contracts	2102	18,981	5,164	55,000	55,000
Maintenance Supplies And Parts	2104	2,062	1,151	11,000	11,000
Buildings And Improvements Maintenance	2112	966	281	10,000	10,000
Cost Allocation Plan Charges	2158	6,713	5,771	4,868	4,868
Miscellaneous Expense	2159	3,471	3,978	4,000	4,000
Printing And Binding Non ISF	2162	0	0	100	100
Mail Center ISF	2164	0	16	0	0
Purchasing Charges ISF	2165	234	191	232	232
Graphics Charges ISF	2166	702	10	0	0
Engineering And Technical Surveys	2183	0	0	1,000	1,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	0	1,000	1,000
Attorney Services	2185	908	1,452	600	600
Lab Services - Non Medical	2188	0	551	2,000	2,000
Collection And Billing Services	2191	4,774	1,779	5,000	5,000
Software Maintenance Agreements	2194	1,904	1,906	0	0
Other Professional And Specialized Services Non ISF	2199	132	0	3,000	3,000
Management And Admin Survey ISF	2204	68,500	69,200	75,300	75,300
Public Works ISF Charges	2205	63,000	75,855	169,500	169,500
Rent And Leases Equipment Noncounty Owned	2231	0	14	2,000	2,000

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 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2022-23

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	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Minor Equipment	2264	0	110	0
Water Supply Cost	2312	120	0	500
Water And Sewer System Power	2313	2,655	2,348	3,200
Sewage Treatment Costs	2314	372,566	385,598	500,000
Total Services and Supplies	556,311	558,424	853,400	853,400
Sewer System Improvement	4113	0	0	100,000
Sewer Construction Project 1099	4116	8,201	3,235	350,000
Total Capital Assets	8,201	3,235	450,000	450,000
Transfers Out To Other Funds	5111	53,597	136,413	188,200
Total Other Financing Uses	53,597	136,413	188,200	188,200
Total Expenditures and Appropriations	618,109	698,072	1,491,600	1,491,600
Net Costs	(65,103)	(167,928)	625,600	625,600

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

4200 Watershed Protection District Administration

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	5,523,800	4,433,118	6,129,782	6,129,782
Total Revenues	4,197,000	4,739,802	4,647,200	4,647,200
Net Income (Loss)	1,326,800	(306,684)	1,482,582	1,482,582

Budget Unit Description:

Watershed Protection District Administration

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	3,090,357	3,188,233	3,100,000	3,100,000
Property Taxes Current Unsecured	8521	74,767	81,779	77,900	77,900
Property Taxes Prior Secured	8531	2	3	2,100	2,100
Property Taxes Prior Unsecured	8541	3,064	4,695	3,400	3,400
Supplemental Property Taxes Current	8551	57,266	64,319	50,000	50,000
Supplemental Property Taxes Prior	8561	3,048	2,740	1,800	1,800
Residual Property Taxes	8571	146,516	173,311	130,000	130,000
Passthrough Property Taxes	8581	186,215	196,262	170,000	170,000
Total Taxes		3,561,235	3,711,343	3,535,200	3,535,200
Other Licenses And Permits	8799	67,700	87,435	50,000	50,000
Total Licenses Permits and Franchises		67,700	87,435	50,000	50,000
Penalties And Costs On Delinquent Taxes	8841	767	781	1,000	1,000
Total Fines Forfeitures and Penalties		767	781	1,000	1,000
Investment Income	8911	21,873	14,634	16,700	16,700
Total Revenue from Use of Money and Property		21,873	14,634	16,700	16,700
State Homeowners Property Tax Relief	9211	21,215	20,983	22,200	22,200
State Other	9252	20,338	47,796	270,000	270,000
Other In-Lieu Revenues	9361	191	219	0	0
Total Intergovernmental Revenues		41,745	68,997	292,200	292,200
Planning And Engineering Services	9481	827,573	831,589	750,000	750,000
Total Charges for Services		827,573	831,589	750,000	750,000
Other Sales	9751	0	0	1,000	1,000
Class Action Lawsuit Settlement	9787	0	25,023	0	0
Miscellaneous Revenue	9790	0	0	1,100	1,100
Total Miscellaneous Revenues		0	25,023	2,100	2,100
Total Revenues		4,520,892	4,739,802	4,647,200	4,647,200
General Insurance Allocation ISF	2071	34,821	34,268	58,600	58,600
Equipment Maintenance	2101	0	0	15,000	15,000
Hydrology Supplies	2103	0	0	10,000	10,000
Maintenance Supplies And Parts	2104	0	0	10,000	10,000
Memberships And Dues	2131	0	0	15,000	15,000
Cost Allocation Plan Charges	2158	27,219	21,656	14,910	14,910
Miscellaneous Expense	2159	992	2,031	5,000	5,000
Printing And Binding Non ISF	2162	0	0	2,000	2,000
Mail Center ISF	2164	7,987	7,110	8,348	8,348
Purchasing Charges ISF	2165	815	1,092	724	724

County of Ventura
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 Special District and Other Agencies - Summary Non-Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2022-23

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Graphics Charges ISF	2166	0	33,810	110,000	110,000
Engineering And Technical Surveys	2183	350,061	237,022	1,275,000	1,275,000
Attorney Services	2185	91,490	151,314	90,000	90,000
Software Maintenance Agreements	2194	34,992	47,839	40,000	40,000
Other Professional And Specialized Services Non ISF	2199	103,255	47,325	425,000	425,000
Management And Admin Survey ISF	2204	111,000	111,300	141,800	141,800
Public Works ISF Charges	2205	3,643,644	3,707,235	3,858,400	3,858,400
Rent And Leases Equipment Noncounty Owned	2231	0	0	30,000	30,000
Heavy Equipment ISF	2233	0	6,093	0	0
Minor Equipment	2264	65	0	20,000	20,000
Total Services and Supplies		4,406,339	4,408,095	6,129,782	6,129,782
Prior Year Grant Revenue Repayment	3920	0	25,023	0	0
Total Other Charges		0	25,023	0	0
Total Expenditures and Appropriations		4,406,339	4,433,118	6,129,782	6,129,782
Net Costs		(114,554)	(306,684)	1,482,582	1,482,582

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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 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	11,856,000	5,402,639	10,072,351	10,072,351
Total Revenues	7,853,500	5,628,146	8,565,200	8,565,200
Net Income (Loss)	4,002,500	(225,506)	1,507,151	1,507,151

Budget Unit Description:

Watershed Protection District Zone 1 provides integrated watershed protection planning, design and construction of flood protection facilities, and operation and maintenance of 18 miles of channels and drains, six (6) dams and debris basins within the Ventura River and North Coast Watersheds. WP also implements the National Pollutant Discharge Elimination System (NPDES) Storm water Quality Management Program and monitors surface and groundwater quantity and quality. Revenue is generated from property taxes, benefit assessments and land development fees, augmented by grant funds received for specific projects and programs.

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	2,286,021	2,347,662	2,233,300	2,233,300
Property Taxes Current Unsecured	8521	64,736	70,944	73,600	73,600
Property Taxes Prior Secured	8531	2	2	0	0
Property Taxes Prior Unsecured	8541	2,196	3,359	5,000	5,000
Supplemental Property Taxes Current	8551	40,787	46,069	40,000	40,000
Supplemental Property Taxes Prior	8561	2,167	1,949	2,000	2,000
Residual Property Taxes	8571	99,522	136,603	70,000	70,000
Passthrough Property Taxes	8581	50,457	55,769	40,000	40,000
Total Taxes		2,545,888	2,662,357	2,463,900	2,463,900
Penalties And Costs On Delinquent Taxes	8841	5,996	3,006	4,500	4,500
Total Fines Forfeitures and Penalties		5,996	3,006	4,500	4,500
Investment Income	8911	31,743	22,069	30,100	30,100
Total Revenue from Use of Money and Property		31,743	22,069	30,100	30,100
State Homeowners Property Tax Relief	9211	15,713	15,524	15,000	15,000
State Other	9252	1,436,987	2,111,239	4,185,000	4,185,000
Federal Public Assistance Programs	9273	42,865	19,984	564,500	564,500
Other Governmental Agencies	9371	39,931	38,784	40,000	40,000
Total Intergovernmental Revenues		1,535,496	2,185,530	4,804,500	4,804,500
Special Assessments	9421	728,622	732,384	736,200	736,200
Acreage Development Fees	9701	12,600	22,800	25,000	25,000
Total Charges for Services		741,222	755,184	761,200	761,200
Miscellaneous Revenue	9790	6,301	0	1,000	1,000
Total Miscellaneous Revenues		6,301	0	1,000	1,000
Fa System Sale Proceeds	9823	0	0	500,000	500,000
Total Other Financing Sources		0	0	500,000	500,000
Total Revenues		4,866,646	5,628,146	8,565,200	8,565,200
Communications	2031	0	340	0	0
Voice Data ISF	2032	1,104	1,038	1,173	1,173
Radio Communications ISF	2033	1,134	1,134	1,134	1,134
General Insurance Allocation ISF	2071	34,821	34,268	58,600	58,600
Equipment Maintenance	2101	0	718	6,000	6,000
Hydrology Supplies	2103	564	4,687	10,000	10,000
Maintenance Supplies And Parts	2104	9,407	3,412	65,000	65,000
Cost Allocation Plan Charges	2158	27,429	11,761	13,660	13,660
Miscellaneous Expense	2159	38,340	228,235	40,500	40,500
Printing And Binding Non ISF	2162	0	0	4,500	4,500

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Purchasing Charges ISF	2165	2,081	2,979	1,669
Graphics Charges ISF	2166	0	0	0
Engineering And Technical Surveys	2183	1,055,652	903,810	5,167,500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	173,919	72,515	298,000
Attorney Services	2185	9,801	10,709	10,000
Lab Services - Non Medical	2188	5,377	2,729	7,000
Software Maintenance Agreements	2194	0	628	0
Other Professional And Specialized Services Non ISF	2199	93,971	55,858	92,100
Management And Admin Survey ISF	2204	182,900	228,500	198,600
Public Works ISF Charges	2205	1,462,360	1,470,296	1,856,900
Rent And Leases Equipment Noncounty Owned	2231	42,131	17,327	47,500
Heavy Equipment ISF	2233	38,647	123,191	42,000
Minor Equipment	2264	3,588	0	39,100
Gas And Diesel Fuel ISF	2301	14,222	25,445	14,315
Transportation Charges ISF	2302	707	1,790	1,500
Transportation Work Order	2304	924	5,310	4,000
Utilities	2311	3,733	4,600	7,000
Services And Supplies Current Year Adj Increase	2991	165,258	152,822	208,300
Total Services and Supplies	3,368,069	3,364,098	8,196,051	8,196,051
Rights Of Way Fee Purchase	3551	0	0	1,000
Rights Of Way Easements Purchase	3552	5,000	0	1,000
Rights Of Way Easements Temporary	3553	15,250	3,150	9,000
Total Other Charges	20,250	3,150	11,000	11,000
Infrastructure PWA Road And Watershed Networks	4901	386,006	211,224	305,000
Total Capital Assets	386,006	211,224	305,000	305,000
Transfers Out To Other Funds	5111	1,326,760	1,824,168	1,560,300
Total Other Financing Uses	1,326,760	1,824,168	1,560,300	1,560,300
Total Expenditures and Appropriations	5,101,086	5,402,639	10,072,351	10,072,351
Net Costs	234,440	(225,506)	1,507,151	1,507,151

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

4220 Watershed Protection District Zone 2

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	14,045,500	16,003,123	26,321,600	26,321,600
Total Revenues	23,503,800	23,796,864	23,586,100	23,586,100
Net Income (Loss)	(9,458,300)	(7,793,740)	2,735,500	2,735,500

Budget Unit Description:

Watershed Protection District Zone 2 provides integrated watershed protection planning, design and construction of flood protection facilities, and operation and maintenance of eighty (80) miles of channels and drains, eleven (11) dams and debris basins and four (4) pump stations within the Santa Clara River and Oxnard Plain watersheds. WPD also implements the National Pollutant Discharge Elimination System (NPDES) Storm water Quality Management Program and monitors surface and groundwater quantity and quality. Revenue is generated from property taxes, benefit assessments and land development fees, augmented by grant funds received for specific projects and programs.

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Property Taxes Current Secured	8511 9,815,924	10,190,509	10,208,500	10,208,500
Property Taxes Current Unsecured	8521 226,933	248,869	248,900	248,900
Property Taxes Prior Secured	8531 7	10	11,200	11,200
Property Taxes Prior Unsecured	8541 9,896	15,297	15,300	15,300
Supplemental Property Taxes Current	8551 184,428	208,689	85,000	85,000
Supplemental Property Taxes Prior	8561 9,731	8,789	6,000	6,000
Residual Property Taxes	8571 708,019	719,767	387,300	387,300
Passthrough Property Taxes	8581 768,399	848,414	424,200	424,200
Total Taxes	11,723,339	12,240,344	11,386,400	11,386,400
Penalties And Costs On Delinquent Taxes	8841 14,796	12,801	19,000	19,000
Total Fines Forfeitures and Penalties	14,796	12,801	19,000	19,000
Investment Income	8911 303,231	221,287	325,500	325,500
Rents And Concessions	8931 5,700	3,800	5,700	5,700
Total Revenue from Use of Money and Property	308,931	225,087	331,200	331,200
State Homeowners Property Tax Relief	9211 64,818	64,724	70,000	70,000
State Other	9252 8,658	4,463,727	1,655,700	1,655,700
Federal Public Assistance Programs	9273 0	0	1,250,000	1,250,000
Other In-Lieu Revenues	9361 1,908	2,176	1,900	1,900
Other Governmental Agencies	9371 502,931	490,388	473,700	473,700
Total Intergovernmental Revenues	578,315	5,021,014	3,451,300	3,451,300
Special Assessments	9421 4,267,617	4,327,836	3,933,600	3,933,600
Acreage Development Fees	9701 477,061	99,388	353,600	353,600
Contract Revenue	9703 0	103,688	1,576,000	1,576,000
Total Charges for Services	4,744,678	4,530,911	5,863,200	5,863,200
Miscellaneous Revenue	9790 13,923	865	5,000	5,000
Total Miscellaneous Revenues	13,923	865	5,000	5,000
Transfers In From Other Funds	9831 1,285,360	1,765,840	2,530,000	2,530,000
Total Other Financing Sources	1,285,360	1,765,840	2,530,000	2,530,000
Total Revenues	18,669,342	23,796,864	23,586,100	23,586,100
Communications	2031 12	0	0	0
General Insurance Allocation ISF	2071 81,249	79,959	136,700	136,700
Equipment Maintenance	2101 101,374	65,395	183,000	183,000
Equipment Maintenance Contracts	2102 8,638	3,778	34,800	34,800
Hydrology Supplies	2103 26,073	51,769	200,000	200,000
Maintenance Supplies And Parts	2104 196,088	149,993	894,000	894,000
Memberships And Dues	2131 138,860	190,598	211,100	211,100

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

Detail by Revenue Category and Expenditure Object	2020-21	2021-22	2022-23	2022-23	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Cost Allocation Plan Charges	2158	49,316	41,656	35,300	35,300
Miscellaneous Expense	2159	33,561	33,447	44,600	44,600
Printing And Binding Non ISF	2162	0	0	4,000	4,000
Mail Center ISF	2164	53	0	0	0
Purchasing Charges ISF	2165	24,844	23,654	20,000	20,000
Graphics Charges ISF	2166	586	532	2,400	2,400
Engineering And Technical Surveys	2183	362,943	283,866	1,144,500	1,144,500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	496,351	309,975	1,963,000	1,963,000
Attorney Services	2185	10,225	17,122	25,000	25,000
Lab Services - Non Medical	2188	184,401	196,007	355,000	355,000
Software Maintenance Agreements	2194	3,945	3,941	5,000	5,000
Contributions And Grants To Non Governmental Agencies	2196	15,000	5,000	5,000	5,000
Other Professional And Specialized Services Non ISF	2199	359,097	519,853	304,800	304,800
Management And Admin Survey ISF	2204	593,300	565,400	596,000	596,000
Public Works ISF Charges	2205	4,421,093	4,604,272	6,514,800	6,514,800
Special Services ISF	2206	132	194	0	0
Publications And Legal Notices	2221	0	0	2,100	2,100
Rent And Leases Equipment Noncounty Owned	2231	690,886	780,452	429,000	429,000
Heavy Equipment ISF	2233	504,805	893,301	722,200	722,200
Ground Facility Lease And Rent	2243	0	0	2,000	2,000
Minor Equipment	2264	28,039	4,200	89,000	89,000
Gas And Diesel Fuel ISF	2301	80,293	144,506	80,000	80,000
Transportation Charges ISF	2302	12,383	13,722	6,500	6,500
Transportation Work Order	2304	18,293	26,958	19,100	19,100
Utilities	2311	48,380	46,240	40,500	40,500
Services And Supplies Current Year Adj Increase	2991	0	0	0	0
Services And Supplies Current Year Adj Decrease	2992	(1,213,698)	(1,135,089)	(1,550,000)	(1,550,000)
Total Services and Supplies		7,276,522	7,920,698	12,519,400	12,519,400
Rights Of Way Easements Purchase	3552	0	500	0	0
Rights Of Way Easements Temporary	3553	0	0	200	200
Total Other Charges		0	500	200	200
Infrastructure PWA Road And Watershed Networks	4901	5,425,921	7,798,596	13,509,000	13,509,000

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 2022-23

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Total Capital Assets	5,425,921	7,798,596	13,509,000	13,509,000
Transfers Out To Other Funds 5111	199,597	283,329	293,000	293,000
Total Other Financing Uses	199,597	283,329	293,000	293,000
Total Expenditures and Appropriations	12,902,040	16,003,123	26,321,600	26,321,600
Net Costs	(5,767,302)	(7,793,740)	2,735,500	2,735,500

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

4230 Watershed Protection District Zone 3

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	17,305,900	12,928,377	18,757,058	18,757,058
Total Revenues	17,440,400	17,924,977	14,363,100	14,363,100
Net Income (Loss)	(134,500)	(4,996,600)	4,393,958	4,393,958

Budget Unit Description:

Watershed Protection District Zone 3 provides integrated watershed protection planning, design and construction of flood protection facilities, and operation and maintenance of one-hundred and eight (108) miles of watershed protection channels and drains, thirty-eight (38) dams and debris basins within the Calleguas Creek and Lower Oxnard Plain watersheds. WP also implements the National Pollutant Discharge Elimination System (NPDES) Storm water Quality Management Program and monitors surface and groundwater quantity and quality. Revenue is generated from property taxes, benefit assessments and land development fees, augmented by grant funds received for specific projects and programs

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 2022-23

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	7,214,471	7,420,277	7,230,600	7,230,600
Property Taxes Current Unsecured	8521	166,708	186,131	179,900	179,900
Property Taxes Prior Secured	8531	5	7	0	0
Property Taxes Prior Unsecured	8541	7,124	10,878	7,900	7,900
Supplemental Property Taxes Current	8551	133,360	149,260	100,000	100,000
Supplemental Property Taxes Prior	8561	7,127	6,392	5,300	5,300
Residual Property Taxes	8571	273,837	352,529	175,000	175,000
Passthrough Property Taxes	8581	718,195	741,079	700,000	700,000
Total Taxes		8,520,827	8,866,552	8,398,700	8,398,700
Penalties And Costs On Delinquent Taxes	8841	15,468	12,575	20,000	20,000
Total Fines Forfeitures and Penalties		15,468	12,575	20,000	20,000
Investment Income	8911	147,169	110,274	156,000	156,000
Total Revenue from Use of Money and Property		147,169	110,274	156,000	156,000
State Homeowners Property Tax Relief	9211	50,419	49,687	50,000	50,000
State Other	9252	0	3,112	0	0
Federal Other	9351	272,458	2,767,009	0	0
Federal Aid COVID-19	9352	890	0	0	0
Other Governmental Agencies	9371	395,075	384,826	300,000	300,000
Total Intergovernmental Revenues		718,842	3,204,634	350,000	350,000
Special Assessments	9421	5,183,880	5,209,183	5,226,900	5,226,900
Acreage Development Fees	9701	210,573	235,739	181,500	181,500
Contract Revenue	9703	6,153	9,323	0	0
Other Charges For Services	9708	37,000	0	0	0
Total Charges for Services		5,437,606	5,454,246	5,408,400	5,408,400
Developer Contributions	9774	0	0	0	0
Miscellaneous Revenue	9790	26,307	276,696	30,000	30,000
Total Miscellaneous Revenues		26,307	276,696	30,000	30,000
Total Revenues		14,866,219	17,924,977	14,363,100	14,363,100
Voice Data ISF	2032	1,021	982	1,101	1,101
General Insurance Allocation ISF	2071	69,642	68,536	117,200	117,200
Equipment Maintenance	2101	877	8,846	6,000	6,000
Equipment Maintenance Contracts	2102	0	0	0	0
Hydrology Supplies	2103	2,856	3,702	50,000	50,000
Maintenance Supplies And Parts	2104	197,775	124,875	450,500	450,500
Cost Allocation Plan Charges	2158	62,099	36,492	50,000	50,000
Miscellaneous Expense	2159	103,939	96,042	120,000	120,000

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Printing And Binding Non ISF	2162	0	0	9,000	9,000
Purchasing Charges ISF	2165	18,415	18,318	19,457	19,457
Engineering And Technical Surveys	2183	629,900	353,052	5,504,600	5,504,600
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	2,018,716	1,569,720	894,000	894,000
Attorney Services	2185	117,333	65,038	75,000	75,000
Lab Services - Non Medical	2188	20,528	20,785	23,000	23,000
Software Maintenance Agreements	2194	550	1,100	0	0
Other Professional And Specialized Services Non ISF	2199	80,292	144,358	241,000	241,000
Management And Admin Survey ISF	2204	358,400	384,100	454,100	454,100
Public Works ISF Charges	2205	4,557,252	4,075,607	5,267,000	5,267,000
Special Services ISF	2206	0	347	0	0
Publications And Legal Notices	2221	0	0	1,000	1,000
Rent And Leases Equipment Noncounty Owned	2231	651,600	493,642	761,500	761,500
Heavy Equipment ISF	2233	895,198	510,687	871,200	871,200
Minor Equipment	2264	1,609	972	41,500	41,500
Gas And Diesel Fuel ISF	2301	98,748	90,207	100,000	100,000
Transportation Charges ISF	2302	14,235	7,983	10,500	10,500
Transportation Work Order	2304	18,163	17,067	21,000	21,000
Utilities	2311	14,530	14,140	10,800	10,800
Services And Supplies Current Year Adj Increase	2991	954,754	893,465	1,217,500	1,217,500
Total Services and Supplies		10,888,431	9,000,059	16,316,958	16,316,958
Judgments	3511	0	456,984	0	0
Rights Of Way Fee Purchase	3551	0	0	0	0
Rights Of Way Easements Temporary	3553	250	0	9,000	9,000
Contributions To Outside Agencies	3811	0	0	0	0
Total Other Charges		250	456,984	9,000	9,000
Infrastructure PWA Road And Watershed Networks	4901	404,626	3,130,321	1,924,000	1,924,000
Total Capital Assets		404,626	3,130,321	1,924,000	1,924,000
Transfers Out To Other Funds	5111	239,184	341,012	507,100	507,100
Total Other Financing Uses		239,184	341,012	507,100	507,100
Total Expenditures and Appropriations		11,532,491	12,928,377	18,757,058	18,757,058
Net Costs		(3,333,728)	(4,996,600)	4,393,958	4,393,958

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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 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	14,500	4,303	11,500	11,500
Total Revenues	9,500	9,963	10,000	10,000
Net Income (Loss)	5,000	(5,659)	1,500	1,500

Budget Unit Description:

Watershed Protection District Zone 3 Simi Subzone

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	8,974	9,321	9,400	9,400
Property Taxes Current Unsecured	8521	263	280	200	200
Property Taxes Prior Secured	8531	0	0	0	0
Property Taxes Prior Unsecured	8541	8	12	0	0
Supplemental Property Taxes Current	8551	139	148	100	100
Supplemental Property Taxes Prior	8561	9	8	0	0
Residual Property Taxes	8571	5	6	0	0
Total Taxes		9,399	9,775	9,700	9,700
Penalties And Costs On Delinquent Taxes	8841	2	2	0	0
Total Fines Forfeitures and Penalties		2	2	0	0
Investment Income	8911	163	129	200	200
Total Revenue from Use of Money and Property		163	129	200	200
State Homeowners Property Tax Relief	9211	58	57	100	100
Total Intergovernmental Revenues		58	57	100	100
Total Revenues		9,621	9,963	10,000	10,000
Maintenance Supplies And Parts	2104	0	0	500	500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	0	500	500
Management And Admin Survey ISF	2204	2,700	2,500	2,800	2,800
Public Works ISF Charges	2205	820	1,674	2,700	2,700
Rent And Leases Equipment Noncounty Owned	2231	0	0	1,500	1,500
Heavy Equipment ISF	2233	0	129	3,500	3,500
Total Services and Supplies		3,520	4,303	11,500	11,500
Total Expenditures and Appropriations		3,520	4,303	11,500	11,500
Net Costs		(6,101)	(5,659)	1,500	1,500

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

4240 Watershed Protection District Zone 4

	Final Budget FY 2021-22	Actual Prior Year FY 2021-22	Recommended Budget FY 2022-23	Adopted Budget FY 2022-23
Total Appropriations	761,600	357,122	602,900	602,900
Total Revenues	382,100	407,343	395,500	395,500
Net Income (Loss)	379,500	(50,221)	207,400	207,400

Budget Unit Description:

Watershed Protection District Zone 4 provides integrated watershed protection planning, design and construction of flood protection facilities, and operation and maintenance of three (3) miles of watershed projection channels and drains, and three (3) debris basins within the City of Thousand Oaks and surrounding unincorporated areas. WP also implements the National Pollutant Discharge Elimination System (NPDES) Storm water Quality Management Program and monitors surface and groundwater quantity and quality. Revenue is generated from property taxes, benefit assessments and land development fees, augmented by grant funds received for specific projects and programs.

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	167,158	172,531	173,800	173,800
Property Taxes Current Unsecured	8521	4,789	4,591	5,000	5,000
Property Taxes Prior Secured	8531	0	0	200	200
Property Taxes Prior Unsecured	8541	171	260	300	300
Supplemental Property Taxes Current	8551	3,217	3,215	1,400	1,400
Supplemental Property Taxes Prior	8561	173	155	100	100
Residual Property Taxes	8571	4,091	9,918	5,300	5,300
Passthrough Property Taxes	8581	1	6	0	0
Total Taxes		179,600	190,676	186,100	186,100
Penalties And Costs On Delinquent Taxes	8841	442	457	500	500
Total Fines Forfeitures and Penalties		442	457	500	500
Investment Income	8911	3,931	2,466	3,100	3,100
Total Revenue from Use of Money and Property		3,931	2,466	3,100	3,100
State Homeowners Property Tax Relief	9211	1,186	1,161	1,200	1,200
Other Governmental Agencies	9371	25,347	24,636	20,000	20,000
Total Intergovernmental Revenues		26,532	25,798	21,200	21,200
Special Assessments	9421	169,222	171,747	176,200	176,200
Acreage Development Fees	9701	9,600	16,200	8,400	8,400
Total Charges for Services		178,822	187,947	184,600	184,600
Miscellaneous Revenue	9790	14,814	0	0	0
Total Miscellaneous Revenues		14,814	0	0	0
Total Revenues		404,141	407,343	395,500	395,500
Hazardous Material Disposal	2057	0	0	0	0
General Insurance Allocation ISF	2071	11,607	11,423	19,500	19,500
Hydrology Supplies	2103	0	0	5,500	5,500
Maintenance Supplies And Parts	2104	2,814	0	6,000	6,000
Cost Allocation Plan Charges	2158	2,904	610	800	800
Miscellaneous Expense	2159	1,661	1,962	9,100	9,100
Printing And Binding Non ISF	2162	0	0	1,000	1,000
Purchasing Charges ISF	2165	136	116	300	300
Engineering And Technical Surveys	2183	3,036	2,444	7,500	7,500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	32,389	17,606	40,800	40,800
Attorney Services	2185	0	0	500	500
Lab Services - Non Medical	2188	599	1,774	3,000	3,000
Other Professional And Specialized Services Non ISF	2199	2,991	32,127	58,500	58,500

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

Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual X Estimated	2022-23 Recommended	2022-23 Adopted by the Board of Supervisors
1	2	3	4	5
Management And Admin Survey ISF	2204	37,900	38,200	40,900
Public Works ISF Charges	2205	114,625	115,870	188,500
Rent And Leases Equipment Noncounty Owned	2231	12,103	0	10,000
Heavy Equipment ISF	2233	17,306	10,261	20,000
Minor Equipment	2264	0	0	31,500
Gas And Diesel Fuel ISF	2301	2,126	1,659	3,000
Transportation Charges ISF	2302	315	156	100
Transportation Work Order	2304	349	219	400
Services And Supplies Current Year Adj Increase	2991	93,686	88,802	121,000
Total Services and Supplies		336,547	323,229	567,900
Transfers Out To Other Funds	5111	23,470	33,893	35,000
Total Other Financing Uses		23,470	33,893	35,000
Total Expenditures and Appropriations		360,017	357,122	602,900
Net Costs		(44,124)	(50,221)	207,400