



SPECIAL DISTRICTS GOVERNED THROUGH BOARD OF SUPERVISORS

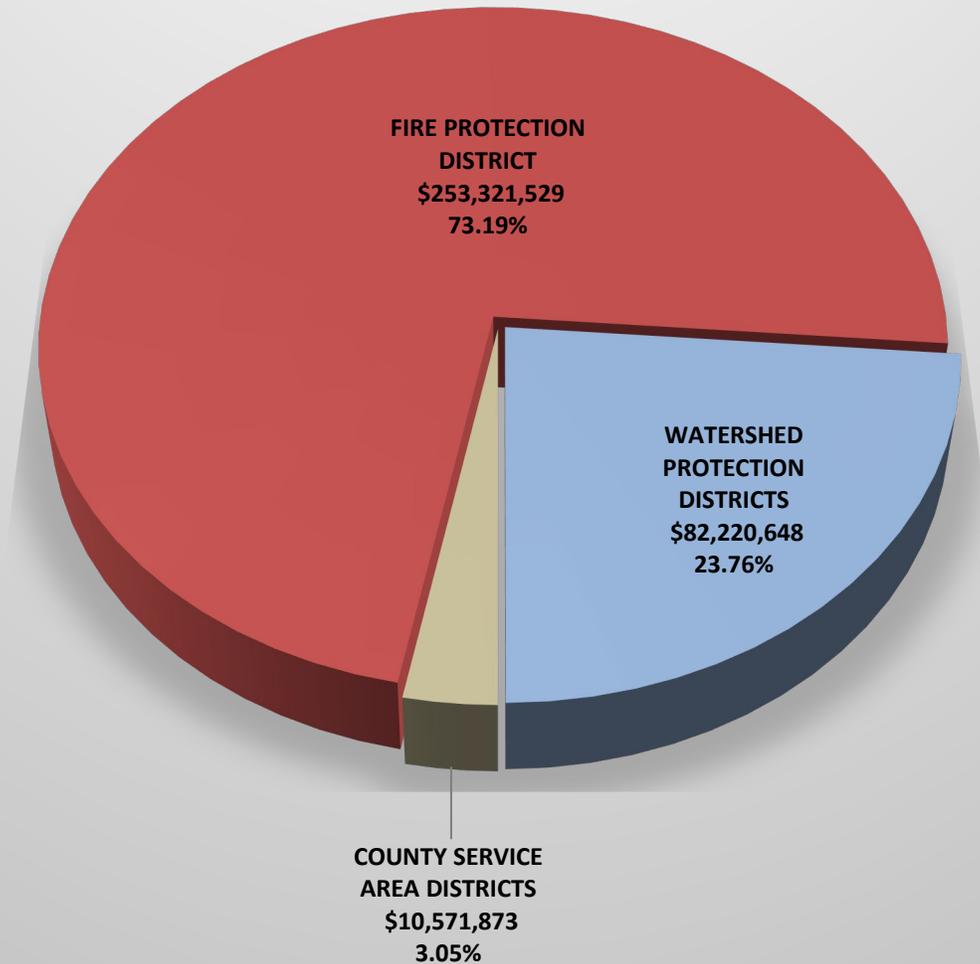
COUNTY OF VENTURA | CALIFORNIA





COUNTY OF VENTURA
SUMMARY OF BUDGET REQUIREMENTS (USES)
SPECIAL DISTRICTS AND OTHER AGENCIES
(NON-ENTERPRISE)
FISCAL YEAR 2023-24

\$346,114,050



| Fund Name | Total Financing Sources | | | | Total Financing Uses | | |
|-----------|--------------------------------------|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2023 | 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 | 109,393 | 0 | 571,000 | 680,393 | 457,049 | 223,344 | 680,393 |
| CSA 3 Camp Chaffee | S510 | 4,834 | 912 | 12,770 | 18,516 | 18,516 | 0 | 18,516 |
| CSA 4 Oak Park | S520 | 72,753 | 507,363 | 1,041,284 | 1,621,400 | 1,621,400 | 0 | 1,621,400 |
| CSA 14 Unincorp Street Lt | S530 | 438,537 | 0 | 653,500 | 1,092,037 | 440,200 | 651,837 | 1,092,037 |
| CSA 29 North Coast Operations And Maintenance | S540 | (274,238) | 0 | 5,534,370 | 5,260,132 | 5,236,172 | 23,960 | 5,260,132 |
| CSA 30 Nyeland Acres Operations And Maintenance | S550 | 259,066 | 492,849 | 342,800 | 1,094,715 | 1,094,715 | 0 | 1,094,715 |
| CSA 32 Onsite Wastewater Management | S560 | 6,682 | 0 | 7,111 | 13,793 | 8,325 | 5,468 | 13,793 |
| CSA 34 El Rio Operations And Maintenance | S570 | 288,236 | 460,860 | 946,400 | 1,695,496 | 1,695,496 | 0 | 1,695,496 |

| | | | | | | | | |
|-----------------------------------|--|----------------|------------------|------------------|-------------------|-------------------|----------------|-------------------|
| Total County Service Areas | | 905,263 | 1,461,984 | 9,109,235 | 11,476,482 | 10,571,873 | 904,609 | 11,476,482 |
|-----------------------------------|--|----------------|------------------|------------------|-------------------|-------------------|----------------|-------------------|

Public Protection District

| | | | | | | | | |
|---|------|----------|------------|-------------|-------------|-------------|---|-------------|
| Ventura County Fire Protection District | S600 | (31,070) | 23,386,061 | 229,966,538 | 253,321,529 | 253,321,529 | 0 | 253,321,529 |
|---|------|----------|------------|-------------|-------------|-------------|---|-------------|

| | | | | | | | | |
|---|--|-----------------|-------------------|--------------------|--------------------|--------------------|----------|--------------------|
| Total Public Protection District | | (31,070) | 23,386,061 | 229,966,538 | 253,321,529 | 253,321,529 | 0 | 253,321,529 |
|---|--|-----------------|-------------------|--------------------|--------------------|--------------------|----------|--------------------|

Watershed Protection District

| | | | | | | | | |
|-------------------------|------|-------------|-----------|------------|------------|------------|---|------------|
| WPD Admin | S700 | 1,167,545 | 1,436,514 | 4,609,800 | 7,213,859 | 7,213,859 | 0 | 7,213,859 |
| WPD Zone 1 General | S710 | (3,178,656) | 4,930,061 | 11,750,700 | 13,502,105 | 13,502,105 | 0 | 13,502,105 |
| WPD Zone 2 General | S720 | 6,495,658 | 4,319,942 | 28,579,000 | 39,394,600 | 39,394,600 | 0 | 39,394,600 |
| WPD Zone 3 General | S730 | 3,735,171 | 2,070,413 | 15,616,900 | 21,422,484 | 21,422,484 | 0 | 21,422,484 |
| WPD Zone 3 Simi Subzone | S731 | 8,498 | 2,502 | 11,700 | 22,700 | 22,700 | 0 | 22,700 |
| WPD Zone 4 General | S740 | (373,431) | 613,931 | 424,400 | 664,900 | 664,900 | 0 | 664,900 |

| | | | | | | | | |
|--|--|------------------|-------------------|-------------------|-------------------|-------------------|----------|-------------------|
| Total Watershed Protection District | | 7,854,785 | 13,373,363 | 60,992,500 | 82,220,648 | 82,220,648 | 0 | 82,220,648 |
|--|--|------------------|-------------------|-------------------|-------------------|-------------------|----------|-------------------|

| | | | | | | | | |
|---|--|------------------|-------------------|--------------------|--------------------|--------------------|----------------|--------------------|
| Total Special Districts and Other Agencies | | 8,728,978 | 38,221,408 | 300,068,273 | 347,018,659 | 346,114,050 | 904,609 | 347,018,659 |
|---|--|------------------|-------------------|--------------------|--------------------|--------------------|----------------|--------------------|

| | Appropriation Limit | Appropriation Subject to Limit |
|-------------------------------|---------------------|--------------------------------|
| Fire Protection District | 368,005,783 | 125,504,840 |
| Watershed Protection District | 189,375,438 | 28,832,870 |

| Fund Name | Total Fund Balance June 30, 2023 | Less: Obligated Fund Balances | | | Fund Balance Available June 30, 2023 | |
|---|-------------------------------------|-------------------------------|-----------------------------------|--------------------|---|------------------|
| | | Encumbrances | Nonspendable Restricted Committed | Assigned | | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| County Service Areas | | | | | | |
| CSA 34 El Rio Debt Service | D010 | 1,988,549 | 0 | 1,879,156 | 0 | 109,393 |
| CSA 3 Camp Chaffee | S510 | 20,446 | 0 | 15,612 | 0 | 4,834 |
| CSA 4 Oak Park | S520 | 2,126,339 | 95,158 | 1,958,428 | 0 | 72,753 |
| CSA 14 Unincorp Street Lt | S530 | 3,155,481 | 0 | 2,716,944 | 0 | 438,537 |
| CSA 29 North Coast Operations And Maintenance | S540 | (229,133) | 69,065 | (23,960) | 0 | (274,238) |
| CSA 30 Nyeland Acres Operations And Maintenance | S550 | 1,584,583 | 20,596 | 1,288,989 | 15,932 | 259,066 |
| CSA 32 Onsite Wastewater Management | S560 | 73,912 | 0 | 67,230 | 0 | 6,682 |
| CSA 34 El Rio Operations And Maintenance | S570 | 2,737,993 | 20,596 | 2,429,161 | 0 | 288,236 |
| Total County Service Areas | | 11,458,170 | 205,415 | 10,331,560 | 15,932 | 905,263 |
| Public Protection District | | | | | | |
| Ventura County Fire Protection District | S600 | 168,184,257 | 30,130,562 | 138,084,765 | 0 | (31,070) |
| Total Public Protection District | | 168,184,257 | 30,130,562 | 138,084,765 | 0 | (31,070) |
| Watershed Protection District | | | | | | |
| WPD Admin | S700 | 4,988,848 | 264,595 | 2,756,708 | 800,000 | 1,167,545 |
| WPD Zone 1 General | S710 | 5,859,981 | 3,941,187 | 4,763,261 | 334,189 | (3,178,656) |
| WPD Zone 2 General | S720 | 73,554,987 | 3,000,950 | 63,515,602 | 542,777 | 6,495,658 |
| WPD Zone 3 General | S730 | 34,694,644 | 2,034,577 | 25,381,963 | 3,542,933 | 3,735,171 |
| WPD Zone 3 Simi Subzone | S731 | 45,462 | 0 | 36,964 | 0 | 8,498 |
| WPD Zone 4 General | S740 | 486,750 | 5,499 | 854,682 | 0 | (373,431) |
| Total Watershed Protection District | | 119,630,672 | 9,246,808 | 97,309,180 | 5,219,899 | 7,854,785 |
| Total Special Districts and Other Agencies | | 299,273,099 | 39,582,785 | 245,725,505 | 5,235,831 | 8,728,978 |

| Fund Name and Fund Balance Descriptions | Obligated Fund Balances June 30, 2023 | 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 | 1,879,156 | 0 | 0 | 225,051 | 223,344 | 2,102,500 | D010 |
| Total CSA 34 El Rio Debt Service | 1,879,156 | 0 | 0 | 225,051 | 223,344 | 2,102,500 | |

CSA 3 Camp Chaffee

| | | | | | | | |
|---------------------------------|---------------|--------------|------------|----------|----------|---------------|------|
| Restricted Public Protection | 15,612 | 5,389 | 912 | 0 | 0 | 14,700 | S510 |
| Total CSA 3 Camp Chaffee | 15,612 | 5,389 | 912 | 0 | 0 | 14,700 | |

CSA 4 Oak Park

| | | | | | | | |
|------------------------------|------------------|----------------|----------------|----------|----------|------------------|------|
| Restricted Public Protection | 1,958,428 | 866,046 | 507,363 | 0 | 0 | 1,451,065 | S520 |
| Total CSA 4 Oak Park | 1,958,428 | 866,046 | 507,363 | 0 | 0 | 1,451,065 | |

CSA 14 Unincorp Street Lt

| | | | | | | | |
|--|------------------|----------|----------|----------------|----------------|------------------|------|
| Restricted Public Protection | 2,685,254 | 0 | 0 | 395,876 | 651,837 | 3,337,091 | S530 |
| Committed Public Protection | 31,690 | 0 | 0 | 0 | 0 | 31,690 | S530 |
| Total CSA 14 Unincorp Street Lt | 2,716,944 | 0 | 0 | 395,876 | 651,837 | 3,368,781 | |

CSA 29 North Coast Operations And Maintenance

| | | | | | | | |
|--|----------------|----------|----------|---------------|---------------|----------|------|
| Committed Public Protection | (23,960) | 0 | 0 | 23,960 | 23,960 | 0 | S540 |
| Total CSA 29 North Coast Operations And Maintenance | -23,960 | 0 | 0 | 23,960 | 23,960 | 0 | |

CSA 30 Nyeland Acres Operations And Maintenance

| | | | | | | | |
|--|------------------|----------------|----------------|----------|----------|----------------|------|
| Committed Public Protection | 1,288,989 | 788,256 | 492,849 | 0 | 0 | 796,140 | S550 |
| Assigned Public Protection | 15,932 | 0 | 0 | 0 | 0 | 15,932 | S550 |
| Total CSA 30 Nyeland Acres Operations And Maintenance | 1,304,921 | 788,256 | 492,849 | 0 | 0 | 812,072 | |

CSA 32 Onsite Wastewater Management

| | | | | | | | |
|--|---------------|----------|----------|--------------|--------------|---------------|------|
| Restricted Public Protection | 67,230 | 0 | 0 | 1,866 | 5,468 | 72,698 | S560 |
| Total CSA 32 Onsite Wastewater Management | 67,230 | 0 | 0 | 1,866 | 5,468 | 72,698 | |

CSA 34 El Rio Operations And Maintenance

| | | | | | | | |
|---|------------------|------------------|----------------|----------|----------|------------------|------|
| Restricted Public Protection | 22,505 | 0 | 0 | 0 | 0 | 22,505 | S570 |
| Committed Public Protection | 2,406,656 | 1,260,096 | 460,860 | 0 | 0 | 1,945,796 | S570 |
| Total CSA 34 El Rio Operations And Maintenance | 2,429,161 | 1,260,096 | 460,860 | 0 | 0 | 1,968,301 | |

| | | | | | | | |
|--------------------------------|-------------------|------------------|------------------|----------------|----------------|------------------|--|
| Total Special Districts | 10,347,492 | 2,919,787 | 1,461,984 | 646,753 | 904,609 | 9,790,117 | |
|--------------------------------|-------------------|------------------|------------------|----------------|----------------|------------------|--|

Public Protection District

Ventura County Fire Protection District

| | | | | | | | |
|------------------------------------|-----------|---|---|---|---|-----------|------|
| Nonspendable Inventory And Prepays | 1,912,232 | 0 | 0 | 0 | 0 | 1,912,232 | S600 |
|------------------------------------|-----------|---|---|---|---|-----------|------|

| Fund Name and Fund Balance Descriptions | Obligated Fund Balances June 30, 2023 | 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 | 136,172,533 | 32,848,131 | 23,386,061 | 0 | 0 | 112,786,472 | S600 |
| Total Ventura County Fire Protection District | 138,084,765 | 32,848,131 | 23,386,061 | 0 | 0 | 114,698,704 | |
| Total Special Districts | 138,084,765 | 32,848,131 | 23,386,061 | 0 | 0 | 114,698,704 | |

Watershed Protection District

WPD Admin

| | | | | | | | |
|------------------------------|-----------|-----------|-----------|---|---|-----------|------|
| Restricted Public Protection | 2,756,708 | 2,756,708 | 1,436,514 | 0 | 0 | 1,320,194 | S700 |
| Assigned Public Protection | 800,000 | 286,894 | 0 | 0 | 0 | 800,000 | S700 |
| Total WPD Admin | 3,556,708 | 3,043,602 | 1,436,514 | 0 | 0 | 2,120,194 | |

WPD Zone 1 General

| | | | | | | | |
|------------------------------|-----------|-----------|-----------|---|---|---------|------|
| Restricted Public Protection | 4,763,261 | 4,763,261 | 4,763,261 | 0 | 0 | 0 | S710 |
| Assigned Public Protection | 334,189 | 324,481 | 166,800 | 0 | 0 | 167,389 | S710 |
| Total WPD Zone 1 General | 5,097,450 | 5,087,742 | 4,930,061 | 0 | 0 | 167,389 | |

WPD Zone 2 General

| | | | | | | | |
|------------------------------|------------|-----------|-----------|---|---|------------|------|
| Restricted Public Protection | 63,515,602 | 9,230,100 | 4,319,942 | 0 | 0 | 59,195,660 | S720 |
| Assigned Public Protection | 542,777 | 0 | 0 | 0 | 0 | 542,777 | S720 |
| Total WPD Zone 2 General | 64,058,379 | 9,230,100 | 4,319,942 | 0 | 0 | 59,738,437 | |

WPD Zone 3 General

| | | | | | | | |
|------------------------------|------------|-----------|-----------|---|---|------------|------|
| Restricted Public Protection | 25,381,963 | 8,928,684 | 2,070,413 | 0 | 0 | 23,311,550 | S730 |
| Assigned Public Protection | 3,542,933 | 0 | 0 | 0 | 0 | 3,542,933 | S730 |
| Total WPD Zone 3 General | 28,924,896 | 8,928,684 | 2,070,413 | 0 | 0 | 26,854,483 | |

WPD Zone 3 Simi Subzone

| | | | | | | | |
|-------------------------------|--------|--------|-------|---|---|--------|------|
| Restricted Public Protection | 36,964 | 12,400 | 2,502 | 0 | 0 | 34,462 | S731 |
| Total WPD Zone 3 Simi Subzone | 36,964 | 12,400 | 2,502 | 0 | 0 | 34,462 | |

WPD Zone 4 General

| | | | | | | | |
|------------------------------|---------|---------|---------|---|---|---------|------|
| Restricted Public Protection | 854,682 | 361,100 | 613,931 | 0 | 0 | 240,751 | S740 |
| Total WPD Zone 4 General | 854,682 | 361,100 | 613,931 | 0 | 0 | 240,751 | |

| | | | | | | | |
|--------------------------------|--------------------|-------------------|-------------------|----------|----------|-------------------|--|
| Total Special Districts | 102,529,079 | 26,663,628 | 13,373,363 | 0 | 0 | 89,155,716 | |
|--------------------------------|--------------------|-------------------|-------------------|----------|----------|-------------------|--|

| | | | | | | | |
|---|--------------------|-------------------|-------------------|----------------|----------------|--------------------|--|
| Total Special Districts & Other Agencies | 250,961,336 | 62,431,546 | 38,221,408 | 646,753 | 904,609 | 213,644,537 | |
|---|--------------------|-------------------|-------------------|----------------|----------------|--------------------|--|

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

4155 CSA 34 El Rio Debt Service

| | Final Budget FY 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 457,049 | 457,047 | 457,049 | 457,049 |
| Total Revenues | 568,100 | 566,440 | 571,000 | 571,000 |
| Net Income (Loss) | (111,051) | (109,393) | (113,951) | (113,951) |

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|-------------------|----------------------------------|------------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Sewer Connection Fees 9611 | 424,816 | 433,149 | 437,700 | 437,700 |
| Total Charges for Services | 424,816 | 433,149 | 437,700 | 437,700 |
| 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 | 558,107 | 566,440 | 571,000 | 571,000 |
| Other Loan Payments Principal 3312 | 308,039 | 314,300 | 320,707 | 320,707 |
| Interest On Other Long Term Debt 3452 | 149,008 | 142,747 | 136,342 | 136,342 |
| Total Other Charges | 457,047 | 457,047 | 457,049 | 457,049 |
| Total Expenditures and Appropriations | 457,047 | 457,047 | 457,049 | 457,049 |
| Net Cost | (101,060) | (109,393) | (113,951) | (113,951) |

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

4100 CSA 3 Camp Chaffee

| | Final Budget FY 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 11,900 | 7,847 | 18,516 | 18,516 |
| Total Revenues | 12,237 | 12,680 | 12,770 | 12,770 |
| Net Income (Loss) | (337) | (4,834) | 5,746 | 5,746 |

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 | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|--|-------------------|----------------------------------|------------------------|---|---------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 9,841 | 10,096 | 10,100 | 10,100 |
| Property Taxes Current Unsecured | 8521 | 297 | 298 | 300 | 300 |
| Property Taxes Prior Secured | 8531 | 0 | 0 | 0 | 0 |
| Property Taxes Prior Unsecured | 8541 | 13 | 10 | 0 | 0 |
| Supplemental Property Taxes Current | 8551 | 168 | 138 | 200 | 200 |
| Supplemental Property Taxes Prior | 8561 | 8 | 7 | 0 | 0 |
| Total Taxes | | 10,327 | 10,550 | 10,600 | 10,600 |
| Penalties And Costs On Delinquent Taxes | 8841 | 41 | 2 | 100 | 100 |
| Total Fines Forfeitures and Penalties | | 41 | 2 | 100 | 100 |
| Investment Income | 8911 | 125 | 529 | 500 | 500 |
| Total Revenue from Use of Money and Property | | 125 | 529 | 500 | 500 |
| State Homeowners Property Tax Relief | 9211 | 61 | 61 | 100 | 100 |
| Total Intergovernmental Revenues | | 61 | 61 | 100 | 100 |
| Special Assessments | 9421 | 1,410 | 1,500 | 1,470 | 1,470 |
| Cost Allocation Plan Revenue | 9731 | 73 | 38 | 0 | 0 |
| Total Charges for Services | | 1,483 | 1,538 | 1,470 | 1,470 |
| Total Revenues | | 12,036 | 12,680 | 12,770 | 12,770 |
| Facilities Projects ISF | 2115 | 54,988 | 0 | 0 | 0 |
| Cost Allocation Plan Charges | 2158 | 0 | 0 | 716 | 716 |
| Attorney Services | 2185 | 1,815 | 432 | 1,000 | 1,000 |
| Collection And Billing Services | 2191 | 134 | 126 | 100 | 100 |
| Other Professional And Specialized Services Non ISF | 2199 | 0 | 0 | 5,000 | 5,000 |
| Management And Admin Survey ISF | 2204 | 2,200 | 2,400 | 5,400 | 5,400 |
| Public Works ISF Charges | 2205 | 6,705 | 4,888 | 6,300 | 6,300 |
| Total Services and Supplies | | 65,841 | 7,847 | 18,516 | 18,516 |
| Total Expenditures and Appropriations | | 65,841 | 7,847 | 18,516 | 18,516 |
| Net Cost | | 53,805 | (4,834) | 5,746 | 5,746 |

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

4110 CSA 4 Oak Park

| | Final Budget FY 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 1,380,652 | 990,573 | 1,621,400 | 1,621,400 |
| Total Revenues | 976,700 | 1,158,484 | 1,041,284 | 1,041,284 |
| Net Income (Loss) | 403,952 | (167,911) | 580,116 | 580,116 |

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|-------------------|----------------------------------|------------------------|---|------------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 812,566 | 861,749 | 836,947 | 836,947 |
| Property Taxes Current Unsecured | 8521 | 24,689 | 25,620 | 25,431 | 25,431 |
| Property Taxes Prior Secured | 8531 | 1 | 22 | 500 | 500 |
| Property Taxes Prior Unsecured | 8541 | 1,068 | 828 | 1,100 | 1,100 |
| Supplemental Property Taxes Current | 8551 | 15,542 | 15,836 | 16,006 | 16,006 |
| Supplemental Property Taxes Prior | 8561 | 635 | 1,167 | 600 | 600 |
| Total Taxes | | 854,500 | 905,222 | 880,584 | 880,584 |
| Penalties And Costs On Delinquent Taxes | 8841 | 474 | 467 | 500 | 500 |
| Total Fines Forfeitures and Penalties | | 474 | 467 | 500 | 500 |
| Investment Income | 8911 | 7,994 | 59,591 | 62,200 | 62,200 |
| Total Revenue from Use of Money and Property | | 7,994 | 59,591 | 62,200 | 62,200 |
| State Disaster Relief | 9191 | 0 | 96,103 | 0 | 0 |
| State Homeowners Property Tax Relief | 9211 | 5,049 | 5,240 | 6,400 | 6,400 |
| Total Intergovernmental Revenues | | 5,049 | 101,343 | 6,400 | 6,400 |
| Special Assessments | 9421 | 91,333 | 91,860 | 91,600 | 91,600 |
| Total Charges for Services | | 91,333 | 91,860 | 91,600 | 91,600 |
| Total Revenues | | 959,349 | 1,158,484 | 1,041,284 | 1,041,284 |
| Other Maintenance ISF | 2116 | 0 | 1,060 | 0 | 0 |
| Cost Allocation Plan Charges | 2158 | 5,248 | 3,968 | 6,100 | 6,100 |
| Miscellaneous Expense | 2159 | 0 | 450 | 5,000 | 5,000 |
| Purchasing Charges ISF | 2165 | 2,087 | 1,734 | 1,700 | 1,700 |
| Attorney Services | 2185 | 1,271 | 2,532 | 5,000 | 5,000 |
| Collection And Billing Services | 2191 | 11,503 | 11,234 | 11,700 | 11,700 |
| Other Professional And Specialized Services Non ISF | 2199 | 464,060 | 525,446 | 896,700 | 896,700 |
| Management And Admin Survey ISF | 2204 | 30,400 | 33,500 | 51,700 | 51,700 |
| Public Works ISF Charges | 2205 | 61,666 | 95,937 | 88,600 | 88,600 |
| Minor Equipment | 2264 | 48 | 0 | 500 | 500 |
| Utilities | 2311 | 501,019 | 314,712 | 554,400 | 554,400 |
| Total Services and Supplies | | 1,077,303 | 990,573 | 1,621,400 | 1,621,400 |
| Total Expenditures and Appropriations | | 1,077,303 | 990,573 | 1,621,400 | 1,621,400 |
| Net Cost | | 117,954 | (167,911) | 580,116 | 580,116 |

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

4120 CSA 14 Unincorporated Street Lighting

| | Final Budget FY 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 376,427 | 236,706 | 440,200 | 440,200 |
| Total Revenues | 557,400 | 675,243 | 653,500 | 653,500 |
| Net Income (Loss) | (180,973) | (438,537) | (213,300) | (213,300) |

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 | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|--|-------------------|----------------------------------|------------------------|---|------------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 471,090 | 509,895 | 485,200 | 485,200 |
| Property Taxes Current Unsecured | 8521 | 14,706 | 15,536 | 15,100 | 15,100 |
| Property Taxes Prior Secured | 8531 | 0 | 13 | 200 | 200 |
| Property Taxes Prior Unsecured | 8541 | 635 | 503 | 700 | 700 |
| Supplemental Property Taxes Current | 8551 | 8,202 | 9,704 | 8,400 | 8,400 |
| Supplemental Property Taxes Prior | 8561 | 354 | 675 | 200 | 200 |
| Residual Property Taxes | 8571 | 9,760 | 9,852 | 5,000 | 5,000 |
| Passthrough Property Taxes | 8581 | 5,559 | 5,600 | 3,000 | 3,000 |
| Total Taxes | | 510,308 | 551,779 | 517,800 | 517,800 |
| Penalties And Costs On Delinquent Taxes | 8841 | 302 | 199 | 300 | 300 |
| Total Fines Forfeitures and Penalties | | 302 | 199 | 300 | 300 |
| Investment Income | 8911 | 10,161 | 79,709 | 89,400 | 89,400 |
| Total Revenue from Use of Money and Property | | 10,161 | 79,709 | 89,400 | 89,400 |
| State Homeowners Property Tax Relief | 9211 | 2,803 | 2,955 | 3,000 | 3,000 |
| RDA Pass Through | 9372 | 0 | 0 | 2,400 | 2,400 |
| Total Intergovernmental Revenues | | 2,803 | 2,955 | 5,400 | 5,400 |
| Special Assessments | 9421 | 40,609 | 40,601 | 40,600 | 40,600 |
| Total Charges for Services | | 40,609 | 40,601 | 40,600 | 40,600 |
| Miscellaneous Revenue | 9790 | 1,000 | 0 | 0 | 0 |
| Total Miscellaneous Revenues | | 1,000 | 0 | 0 | 0 |
| Total Revenues | | 565,182 | 675,243 | 653,500 | 653,500 |
| Cost Allocation Plan Charges | 2158 | 1,906 | 1,608 | 1,200 | 1,200 |
| Purchasing Charges ISF | 2165 | 476 | 398 | 5,000 | 5,000 |
| Attorney Services | 2185 | 605 | 865 | 1,000 | 1,000 |
| Collection And Billing Services | 2191 | 6,463 | 6,431 | 6,700 | 6,700 |
| Other Professional And Specialized Services Non ISF | 2199 | 28,568 | 31,165 | 39,500 | 39,500 |
| Management And Admin Survey ISF | 2204 | 20,600 | 22,800 | 31,200 | 31,200 |
| Public Works ISF Charges | 2205 | 16,770 | 25,477 | 33,600 | 33,600 |
| Utilities | 2311 | 207,775 | 147,964 | 322,000 | 322,000 |
| Total Services and Supplies | | 283,163 | 236,706 | 440,200 | 440,200 |
| Total Expenditures and Appropriations | | 283,163 | 236,706 | 440,200 | 440,200 |
| Net Cost | | (282,019) | (438,537) | (213,300) | (213,300) |

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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 5,309,254 | 1,194,723 | 5,236,172 | 5,236,172 |
| Total Revenues | 5,403,350 | 1,081,087 | 5,534,370 | 5,534,370 |
| Net Income (Loss) | (94,096) | 113,637 | (298,198) | (298,198) |

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 | | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|------|-------------------|----------------------------------|------------------------|---|
| 1 | | 2 | 3 | 4 | 5 |
| Penalties And Costs On Delinquent Taxes | 8841 | 1,024 | 2,334 | 1,900 | 1,900 |
| Total Fines Forfeitures and Penalties | | 1,024 | 2,334 | 1,900 | 1,900 |
| Investment Income | 8911 | 1,351 | 13,008 | 1,560 | 1,560 |
| Total Revenue from Use of Money and Property | | 1,351 | 13,008 | 1,560 | 1,560 |
| Special Assessments | 9421 | 935,720 | 979,231 | 1,057,910 | 1,057,910 |
| Planning And Engineering Services | 9481 | 19,507 | 9,103 | 15,000 | 15,000 |
| Sewer Connection Fees | 9611 | 0 | 0 | 1,500 | 1,500 |
| Sanitation Services | 9612 | 68,803 | 72,930 | 78,040 | 78,040 |
| Sewer Standby Charges | 9617 | 0 | 0 | 260 | 260 |
| Other Charges For Services | 9708 | 0 | 4,480 | 3,000 | 3,000 |
| Total Charges for Services | | 1,024,031 | 1,065,744 | 1,155,710 | 1,155,710 |
| Miscellaneous Revenue | 9790 | 0 | 0 | 200 | 200 |
| Total Miscellaneous Revenues | | 0 | 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 | | 1,026,406 | 1,081,087 | 5,534,370 | 5,534,370 |
| Voice Data ISF | 2032 | 504 | 663 | 504 | 504 |
| General Insurance Allocation ISF | 2071 | 459 | 1,020 | 1,000 | 1,000 |
| Equipment Maintenance | 2101 | 1,688 | 35 | 0 | 0 |
| Equipment Maintenance Contracts | 2102 | 192,104 | 278,397 | 125,000 | 125,000 |
| Maintenance Supplies And Parts | 2104 | 84,246 | 59,441 | 50,000 | 50,000 |
| Buildings And Improvements Maintenance | 2112 | 94,973 | 78,708 | 20,000 | 20,000 |
| Cost Allocation Plan Charges | 2158 | 5,571 | 4,062 | 7,728 | 7,728 |
| Miscellaneous Expense | 2159 | 4,630 | 5,297 | 9,000 | 9,000 |
| Printing And Binding Non ISF | 2162 | 0 | 0 | 200 | 200 |
| Mail Center ISF | 2164 | 123 | 0 | 154 | 154 |
| Purchasing Charges ISF | 2165 | 354 | 310 | 1,356 | 1,356 |
| Graphics Charges ISF | 2166 | 924 | 400 | 700 | 700 |
| Attorney Services | 2185 | 9,075 | 2,964 | 3,000 | 3,000 |
| Lab Services - Non Medical | 2188 | 4,312 | 2,760 | 5,000 | 5,000 |
| Collection And Billing Services | 2191 | 2,397 | 0 | 2,900 | 2,900 |
| Software Maintenance Agreements | 2194 | 872 | 20,146 | 1,000 | 1,000 |
| Other Professional And Specialized Services Non ISF | 2199 | 188,236 | 170,176 | 25,000 | 25,000 |
| Management And Admin Survey ISF | 2204 | 35,800 | 46,200 | 58,200 | 58,200 |

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 2023-24

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 | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|-------------------|----------------------------------|------------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Public Works ISF Charges 2205 | 513,169 | 393,569 | 482,900 | 482,900 |
| Rent And Leases Equipment Noncounty Owned 2231 | 53 | 53,697 | 6,500 | 6,500 |
| Minor Equipment 2264 | 7,817 | 11,724 | 11,800 | 11,800 |
| Water And Sewer System Power 2313 | 25,360 | 30,255 | 29,000 | 29,000 |
| Total Services and Supplies | 1,172,666 | 1,159,825 | 840,942 | 840,942 |
| Interest On Short Term Debt 3471 | 620 | 15,594 | 2,400 | 2,400 |
| Total Other Charges | 620 | 15,594 | 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 | 771 | 19,304 | 17,830 | 17,830 |
| Total Other Financing Uses | 771 | 19,304 | 17,830 | 17,830 |
| Total Expenditures and Appropriations | 1,174,056 | 1,194,723 | 5,236,172 | 5,236,172 |
| Net Cost | 147,650 | 113,637 | (298,198) | (298,198) |

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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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 954,942 | 362,176 | 1,094,715 | 1,094,715 |
| Total Revenues | 344,486 | 641,839 | 342,800 | 342,800 |
| Net Income (Loss) | 610,456 | (279,662) | 751,915 | 751,915 |

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 | | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|------|-------------------|----------------------------------|------------------------|---|
| 1 | | 2 | 3 | 4 | 5 |
| Penalties And Costs On Delinquent Taxes | 8841 | 5,617 | 933 | 500 | 500 |
| Total Fines Forfeitures and Penalties | | 5,617 | 933 | 500 | 500 |
| Investment Income | 8911 | 5,176 | 38,592 | 6,200 | 6,200 |
| Lease Interest | 8915 | 655 | 234,573 | 0 | 0 |
| Rents And Concessions | 8931 | 3,313 | 8,144 | 8,300 | 8,300 |
| Lease Revenue | 8935 | 7,944 | 31,504 | 0 | 0 |
| Other Lease Revenue | 8938 | 1,050 | 1,050 | 0 | 0 |
| Total Revenue from Use of Money and Property | | 18,138 | 313,863 | 14,500 | 14,500 |
| Special Assessments | 9421 | 328,016 | 326,420 | 325,700 | 325,700 |
| Planning And Engineering Services | 9481 | 0 | 0 | 1,000 | 1,000 |
| Sanitation Services | 9612 | 623 | 623 | 600 | 600 |
| Sewer Standby Charges | 9617 | 0 | 0 | 300 | 300 |
| Other Charges For Services | 9708 | 0 | 0 | 200 | 200 |
| Total Charges for Services | | 328,640 | 327,043 | 327,800 | 327,800 |
| Total Revenues | | 352,394 | 641,839 | 342,800 | 342,800 |
| Voice Data ISF | 2032 | 500 | 595 | 500 | 500 |
| General Insurance Allocation ISF | 2071 | 372 | 830 | 800 | 800 |
| Equipment Maintenance | 2101 | 8 | 2,073 | 1,000 | 1,000 |
| Equipment Maintenance Contracts | 2102 | 30,500 | 28,357 | 40,000 | 40,000 |
| Maintenance Supplies And Parts | 2104 | 1,225 | 787 | 6,500 | 6,500 |
| Buildings And Improvements Maintenance | 2112 | 8,373 | 6,458 | 37,500 | 37,500 |
| Cost Allocation Plan Charges | 2158 | 2,752 | 1,883 | 2,530 | 2,530 |
| Miscellaneous Expense | 2159 | 8,138 | 8,291 | 10,000 | 10,000 |
| Printing And Binding Non ISF | 2162 | 0 | 0 | 100 | 100 |
| Purchasing Charges ISF | 2165 | 381 | 373 | 385 | 385 |
| Graphics Charges ISF | 2166 | 13 | 0 | 0 | 0 |
| Engineering And Technical Surveys | 2183 | 0 | 0 | 5,000 | 5,000 |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 1,520 | 59,135 | 1,000 | 1,000 |
| Attorney Services | 2185 | 6,837 | 8,868 | 5,000 | 5,000 |
| Lab Services - Non Medical | 2188 | 195 | 822 | 1,000 | 1,000 |
| Collection And Billing Services | 2191 | 873 | 0 | 1,000 | 1,000 |
| Software Maintenance Agreements | 2194 | 1,651 | 1,745 | 2,000 | 2,000 |
| Other Professional And Specialized Services Non ISF | 2199 | 0 | 422 | 13,000 | 13,000 |
| Management And Admin Survey ISF | 2204 | 27,300 | 30,300 | 37,500 | 37,500 |

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 2023-24

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 | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|-------------------|----------------------------------|------------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Public Works ISF Charges 2205 | 67,435 | 45,966 | 201,000 | 201,000 |
| Rent And Leases Equipment Noncounty Owned 2231 | 17 | 0 | 9,000 | 9,000 |
| Minor Equipment 2264 | 139 | 11,753 | 800 | 800 |
| Water Supply Cost 2312 | 0 | 0 | 500 | 500 |
| Water And Sewer System Power 2313 | 5,843 | 5,792 | 6,500 | 6,500 |
| Sewage Treatment Costs 2314 | 173,759 | 139,669 | 186,200 | 186,200 |
| Total Services and Supplies | 337,830 | 354,120 | 568,815 | 568,815 |
| Sewer System Improvement 4113 | 0 | 0 | 510,000 | 510,000 |
| Total Capital Assets | 0 | 0 | 510,000 | 510,000 |
| Transfers Out To Other Funds 5111 | 623 | 8,057 | 15,900 | 15,900 |
| Total Other Financing Uses | 623 | 8,057 | 15,900 | 15,900 |
| Total Expenditures and Appropriations | 338,453 | 362,176 | 1,094,715 | 1,094,715 |
| Net Cost | (13,941) | (279,662) | 751,915 | 751,915 |

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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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 8,325 | 1,688 | 8,325 | 8,325 |
| Total Revenues | 7,061 | 8,370 | 7,111 | 7,111 |
| Net Income (Loss) | 1,264 | (6,682) | 1,214 | 1,214 |

Budget Unit Description:

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|------|-------------------|----------------------------------|------------------------|---|
| 1 | | 2 | 3 | 4 | 5 |
| Property Taxes Current Secured | 8511 | 3,919 | 4,024 | 4,250 | 4,250 |
| Property Taxes Current Unsecured | 8521 | 120 | 120 | 150 | 150 |
| Property Taxes Prior Secured | 8531 | 0 | 0 | 0 | 0 |
| Property Taxes Prior Unsecured | 8541 | 5 | 4 | 5 | 5 |
| Supplemental Property Taxes Current | 8551 | 63 | 53 | 50 | 50 |
| Supplemental Property Taxes Prior | 8561 | 3 | 3 | 5 | 5 |
| Total Taxes | | 4,110 | 4,204 | 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 | 248 | 1,807 | 300 | 300 |
| Total Revenue from Use of Money and Property | | 248 | 1,807 | 300 | 300 |
| State Homeowners Property Tax Relief | 9211 | 25 | 25 | 25 | 25 |
| Total Intergovernmental Revenues | | 25 | 25 | 25 | 25 |
| Planning And Engineering Services | 9481 | 2,600 | 2,275 | 2,275 | 2,275 |
| Cost Allocation Plan Revenue | 9731 | 0 | 59 | 50 | 50 |
| Total Charges for Services | | 2,600 | 2,334 | 2,325 | 2,325 |
| Total Revenues | | 6,984 | 8,370 | 7,111 | 7,111 |
| Cost Allocation Plan Charges | 2158 | 221 | 0 | 325 | 325 |
| Public Works ISF Charges | 2205 | 6,756 | 1,688 | 8,000 | 8,000 |
| Total Services and Supplies | | 6,977 | 1,688 | 8,325 | 8,325 |
| Total Expenditures and Appropriations | | 6,977 | 1,688 | 8,325 | 8,325 |
| Net Cost | | (7) | (6,682) | 1,214 | 1,214 |

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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 1,491,600 | 665,670 | 1,695,496 | 1,695,496 |
| Total Revenues | 866,000 | 980,602 | 946,400 | 946,400 |
| Net Income (Loss) | 625,600 | (314,932) | 749,096 | 749,096 |

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 | | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|--|------|-------------------|----------------------------------|------------------------|---|
| 1 | | 2 | 3 | 4 | 5 |
| Penalties And Costs On Delinquent Taxes | 8841 | 1,109 | 3,491 | 0 | 0 |
| Total Fines Forfeitures and Penalties | | 1,109 | 3,491 | 0 | 0 |
| Investment Income | 8911 | 16,267 | 127,999 | 95,400 | 95,400 |
| Total Revenue from Use of Money and Property | | 16,267 | 127,999 | 95,400 | 95,400 |
| Special Assessments | 9421 | 777,344 | 788,167 | 790,900 | 790,900 |
| Sanitation Services | 9612 | 64,980 | 60,456 | 59,100 | 59,100 |
| Other Charges For Services | 9708 | 360 | 490 | 1,000 | 1,000 |
| Total Charges for Services | | 842,684 | 849,113 | 851,000 | 851,000 |
| Miscellaneous Revenue | 9790 | 5,940 | 0 | 0 | 0 |
| Total Miscellaneous Revenues | | 5,940 | 0 | 0 | 0 |
| Total Revenues | | 866,000 | 980,602 | 946,400 | 946,400 |
| General Insurance Allocation ISF | 2071 | 1,860 | 4,129 | 4,000 | 4,000 |
| Equipment Maintenance | 2101 | 1,189 | 777 | 2,000 | 2,000 |
| Equipment Maintenance Contracts | 2102 | 5,164 | 4,832 | 55,000 | 55,000 |
| Maintenance Supplies And Parts | 2104 | 1,151 | 980 | 11,000 | 11,000 |
| Buildings And Improvements Maintenance | 2112 | 281 | 0 | 10,000 | 10,000 |
| Cost Allocation Plan Charges | 2158 | 5,771 | 4,800 | 6,114 | 6,114 |
| Miscellaneous Expense | 2159 | 3,978 | 4,131 | 4,000 | 4,000 |
| Printing And Binding Non ISF | 2162 | 0 | 0 | 0 | 0 |
| Mail Center ISF | 2164 | 16 | 0 | 100 | 100 |
| Purchasing Charges ISF | 2165 | 191 | 232 | 282 | 282 |
| Graphics Charges ISF | 2166 | 10 | 0 | 0 | 0 |
| Engineering And Technical Surveys | 2183 | 0 | 0 | 1,000 | 1,000 |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 0 | 9 | 1,000 | 1,000 |
| Attorney Services | 2185 | 1,452 | 865 | 600 | 600 |
| Lab Services - Non Medical | 2188 | 551 | 577 | 4,000 | 4,000 |
| Collection And Billing Services | 2191 | 1,779 | 78 | 3,000 | 3,000 |
| Software Maintenance Agreements | 2194 | 1,906 | 1,984 | 0 | 0 |
| Other Professional And Specialized Services Non ISF | 2199 | 0 | 382 | 3,000 | 3,000 |
| Management And Admin Survey ISF | 2204 | 69,200 | 76,700 | 72,800 | 72,800 |
| Public Works ISF Charges | 2205 | 75,855 | 41,026 | 177,700 | 177,700 |
| Rent And Leases Equipment Noncounty Owned | 2231 | 14 | 0 | 2,000 | 2,000 |
| Minor Equipment | 2264 | 110 | 0 | 0 | 0 |

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 | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|-------------------|----------------------------------|------------------------|---|------------------|
| 1 | 2 | 3 | 4 | 5 | |
| Water Supply Cost | 2312 | 0 | 0 | 500 | 500 |
| Water And Sewer System Power | 2313 | 2,348 | 2,471 | 4,000 | 4,000 |
| Sewage Treatment Costs | 2314 | 385,598 | 370,510 | 500,000 | 500,000 |
| Total Services and Supplies | | 558,424 | 514,483 | 862,096 | 862,096 |
| Sewer System Improvement | 4113 | 0 | 0 | 100,000 | 100,000 |
| Sewer Construction Project 1099 | 4116 | 3,235 | 0 | 550,000 | 550,000 |
| Total Capital Assets | | 3,235 | 0 | 650,000 | 650,000 |
| Transfers Out To Other Funds | 5111 | 136,413 | 151,187 | 183,400 | 183,400 |
| Total Other Financing Uses | | 136,413 | 151,187 | 183,400 | 183,400 |
| Total Expenditures and Appropriations | | 698,072 | 665,670 | 1,695,496 | 1,695,496 |
| Net Cost | | (167,928) | (314,932) | 749,096 | 749,096 |

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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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 246,901,914 | 216,614,443 | 253,321,529 | 253,321,529 |
| Total Revenues | 213,273,106 | 240,387,416 | 229,966,538 | 229,966,538 |
| Net Income (Loss) | 33,628,808 | (23,772,973) | 23,354,991 | 23,354,991 |
| Auth Positions | 628 | 0 | 665 | 665 |
| FTE Positions | 627.0 | 0.0 | 664.0 | 664.0 |

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 2021, the Fire District maintained 33 fire stations and responded to approximately 52,716 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.

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|------|--------------------|----------------------------------|------------------------|---|
| 1 | | 2 | 3 | 4 | 5 |
| Property Taxes Current Secured | 8511 | 144,139,241 | 154,717,336 | 158,593,232 | 158,593,232 |
| Property Taxes Current Unsecured | 8521 | 3,824,936 | 3,979,410 | 4,066,958 | 4,066,958 |
| Property Taxes Prior Secured | 8531 | 140 | 4,305 | 0 | 0 |
| Property Taxes Prior Unsecured | 8541 | 209,041 | 164,434 | 164,434 | 164,434 |
| Supplemental Property Taxes Current | 8551 | 2,859,445 | 2,967,294 | 2,945,228 | 2,945,228 |
| Supplemental Property Taxes Prior | 8561 | 121,501 | 218,504 | 60,000 | 60,000 |
| Residual Property Taxes | 8571 | 6,142,954 | 7,206,908 | 6,776,370 | 6,776,370 |
| Passthrough Property Taxes | 8581 | 7,961,576 | 8,525,557 | 8,301,033 | 8,301,033 |
| Total Taxes | | 165,258,836 | 177,783,748 | 180,907,255 | 180,907,255 |
| Other Licenses And Permits | 8799 | 1,539,261 | 1,300,203 | 1,570,047 | 1,570,047 |
| Total Licenses Permits and Franchises | | 1,539,261 | 1,300,203 | 1,570,047 | 1,570,047 |
| Penalties And Costs On Delinquent Taxes | 8841 | 34,456 | 51,514 | 40,537 | 40,537 |
| Total Fines Forfeitures and Penalties | | 34,456 | 51,514 | 40,537 | 40,537 |
| Investment Income | 8911 | 508,261 | 4,066,230 | 1,013,062 | 1,013,062 |
| Lease Interest | 8915 | 0 | 6,468 | 6,156 | 6,156 |
| Lease Revenue | 8935 | 0 | 9,639 | 10,435 | 10,435 |
| Other Lease Revenue | 8938 | 0 | 31,965 | 32,924 | 32,924 |
| Total Revenue from Use of Money and Property | | 508,261 | 4,114,302 | 1,062,577 | 1,062,577 |
| Intergovernmental Prior Year Revenue | 9001 | 1,547 | 0 | 0 | 0 |
| State Homeowners Property Tax Relief | 9211 | 948,043 | 996,197 | 962,996 | 962,996 |
| State Other | 9252 | 21,341,067 | 27,656,244 | 23,436,123 | 23,436,123 |
| State SB90 | 9253 | 21,458 | 0 | 0 | 0 |
| Federal Disaster Relief | 9301 | 0 | 0 | 0 | 0 |
| Federal Other | 9351 | 603,446 | 1,261,811 | 114,200 | 114,200 |
| Other In-Lieu Revenues | 9361 | 3,763 | 4,167 | 0 | 0 |
| Other Governmental Agencies | 9371 | 0 | 193,377 | 0 | 0 |
| Total Intergovernmental Revenues | | 22,919,324 | 30,111,796 | 24,513,319 | 24,513,319 |
| Charges For Services Prior Year Revenue | 9401 | 313,582 | (83,223) | 0 | 0 |
| Special Assessments | 9421 | 26,511 | 32,913 | 235,700 | 235,700 |
| Contract Revenue | 9703 | 1,740,281 | 1,933,244 | 1,956,085 | 1,956,085 |
| Emergency Services Reimburse | 9706 | 16,874,309 | 9,777,569 | 8,600,000 | 8,600,000 |
| Total Charges for Services | | 18,954,683 | 11,660,503 | 10,791,785 | 10,791,785 |
| Miscellaneous Prior Year Revenue | 9741 | (3,387) | (1,131) | 0 | 0 |
| Other Sales | 9751 | 1,255 | 1,507 | 0 | 0 |

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

| Detail by Revenue Category and Expenditure Object | | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|--|------|--------------------|----------------------------------|------------------------|---|
| 1 | | 2 | 3 | 4 | 5 |
| Service Concession Arrangement Revenue | 9775 | 3,409,350 | 9,117,066 | 4,462,715 | 4,462,715 |
| Class Action Lawsuit Settlement | 9787 | 4,942,180 | 1,395,438 | 0 | 0 |
| Miscellaneous Revenue | 9790 | 148,045 | 2,376,256 | 3,543,459 | 3,543,459 |
| Total Miscellaneous Revenues | | 8,497,444 | 12,889,135 | 8,006,174 | 8,006,174 |
| Capital Assets Gain Revenue | 9821 | 239,727 | 92,550 | 74,844 | 74,844 |
| Transfers In From Other Funds | 9831 | 2,350,000 | 2,350,000 | 3,000,000 | 3,000,000 |
| Insurance Recoveries | 9851 | 10,689 | 33,665 | 0 | 0 |
| Total Other Financing Sources | | 2,600,415 | 2,476,215 | 3,074,844 | 3,074,844 |
| Total Revenues | | 220,312,681 | 240,387,416 | 229,966,538 | 229,966,538 |
| Regular Salaries | 1101 | 57,398,374 | 60,170,969 | 66,910,053 | 66,910,053 |
| Extra Help | 1102 | 1,216,338 | 1,402,461 | 2,096,559 | 2,096,559 |
| Overtime | 1105 | 31,825,930 | 31,875,438 | 33,684,061 | 33,684,061 |
| Supplemental Payments | 1106 | 5,140,396 | 5,607,292 | 5,930,651 | 5,930,651 |
| Terminations | 1107 | 3,243,962 | 2,005,238 | 2,722,628 | 2,722,628 |
| Call Back Staffing | 1108 | 592,507 | 734,516 | 1,000,874 | 1,000,874 |
| Retirement Contribution | 1121 | 23,180,798 | 22,264,459 | 22,285,826 | 22,285,826 |
| OASDI Contribution | 1122 | 820,658 | 898,709 | 1,016,385 | 1,016,385 |
| FICA Medicare | 1123 | 1,435,314 | 1,489,513 | 1,648,179 | 1,648,179 |
| Safe Harbor | 1124 | 16,145 | 19,944 | 57,085 | 57,085 |
| In-Lieu Contributions | 1125 | 1,034,934 | 1,041,239 | 1,125,362 | 1,125,362 |
| Retiree Health Payment 1099 | 1128 | 135,882 | 103,549 | 73,737 | 73,737 |
| Supp Retirement Plan Part D And Replacement Benefit Plan | 1129 | 0 | 8,977 | 0 | 0 |
| 457 Supplemental Retirement Plan | 1130 | 30,365 | 35,703 | 48,260 | 48,260 |
| Group Insurance | 1141 | 7,445,232 | 8,211,963 | 9,189,213 | 9,189,213 |
| Life Insurance For Department Heads And Management | 1142 | 5,471 | 5,561 | 5,964 | 5,964 |
| State Unemployment Insurance | 1143 | 241,224 | 147,832 | 0 | 0 |
| Management Disability Insurance | 1144 | 53,582 | 52,354 | 70,321 | 70,321 |
| Workers' Compensation Insurance | 1165 | 10,388,324 | 10,865,367 | 12,753,925 | 12,753,925 |
| 401K Plan | 1171 | 332,694 | 849,836 | 1,279,273 | 1,279,273 |
| Salary And Employee Benefits Current Year Adj Increase | 1991 | 1,404,981 | 1,900,890 | 1,955,783 | 1,955,783 |
| Salary And Employee Benefits Current Year Adj Decrease | 1992 | (15,903) | (159,799) | 0 | 0 |
| Total Salaries and Employee Benefits | | 145,927,209 | 149,532,010 | 163,854,139 | 163,854,139 |

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

| Detail by Revenue Category and Expenditure Object | | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors |
|---|------|-------------------|----------------------------------|------------------------|---|
| 1 | | 2 | 3 | 4 | 5 |
| Agricultural | 2011 | 372 | 582 | 0 | 0 |
| Clothing And Personal Supplies | 2021 | 933,804 | 1,070,566 | 861,730 | 861,730 |
| Uniform Allowance | 2022 | 519,500 | 530,950 | 580,000 | 580,000 |
| Communications | 2031 | 1,459,514 | 1,365,117 | 1,428,014 | 1,428,014 |
| Voice Data ISF | 2032 | 796,837 | 922,826 | 835,305 | 835,305 |
| Radio Communications ISF | 2033 | 1,080,258 | 961,774 | 1,541,080 | 1,541,080 |
| Food | 2041 | 171,951 | 278,418 | 204,663 | 204,663 |
| Kitchen Supplies | 2051 | 10,279 | 16,060 | 15,000 | 15,000 |
| Bedding And Linens Supplies | 2052 | 52,657 | 61,991 | 70,000 | 70,000 |
| Janitorial Supplies | 2054 | 149,730 | 139,592 | 120,000 | 120,000 |
| Janitorial Services Non ISF | 2055 | 174,129 | 179,067 | 180,700 | 180,700 |
| Other Household Expense | 2056 | 14,841 | 19,415 | 30,000 | 30,000 |
| Hazardous Material Disposal | 2057 | 82,826 | 39,078 | 15,500 | 15,500 |
| Housekeeping Grounds ISF Charges | 2058 | 1,598 | 0 | 0 | 0 |
| General Insurance Allocation ISF | 2071 | 783,315 | 1,623,473 | 1,574,402 | 1,574,402 |
| Income Protection Plan Payments | 2080 | 109,886 | 91,105 | 60,000 | 60,000 |
| Equipment Maintenance | 2101 | 1,118,941 | 1,350,046 | 1,656,288 | 1,656,288 |
| Equipment Maintenance Contracts | 2102 | 0 | 0 | 32,618 | 32,618 |
| Maintenance Supplies And Parts | 2104 | 2,037,153 | 1,938,744 | 2,127,000 | 2,127,000 |
| Buildings And Improvements Maintenance | 2112 | 580,003 | 796,424 | 2,155,000 | 2,155,000 |
| Facilities And Materials Sq Ft Allocation ISF | 2114 | 2,366,919 | 2,655,795 | 3,016,997 | 3,016,997 |
| Facilities Projects ISF | 2115 | 30,014 | 0 | 0 | 0 |
| Other Maintenance ISF | 2116 | 16,572 | 39,590 | 0 | 0 |
| Medical And Laboratory Supplies | 2121 | 548,462 | 579,901 | 525,000 | 525,000 |
| Medical Claims ISF | 2122 | 1,542 | 1,324 | 1,400 | 1,400 |
| Memberships And Dues | 2131 | 45,102 | 46,978 | 63,486 | 63,486 |
| Cost Allocation Plan Charges | 2158 | 1,937,261 | 1,882,544 | 2,257,495 | 2,257,495 |
| Miscellaneous Expense | 2159 | 27,065 | 61,384 | 34,926 | 34,926 |
| Office Supplies | 2161 | 50,681 | 60,466 | 60,950 | 60,950 |
| Printing And Binding Non ISF | 2162 | 27,973 | 50,066 | 23,675 | 23,675 |
| Books And Publications | 2163 | 35,632 | 35,688 | 38,300 | 38,300 |
| Mail Center ISF | 2164 | 18,355 | 19,560 | 50,417 | 50,417 |
| Purchasing Charges ISF | 2165 | 130,121 | 133,051 | 134,487 | 134,487 |
| Graphics Charges ISF | 2166 | 28,170 | 38,421 | 62,300 | 62,300 |

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

| Detail by Revenue Category and Expenditure Object | 2021-22 | 2022-23 | 2023-24 | 2023-24 | |
|---|---------|--------------------|-------------|-------------------------------------|-----------|
| | Actual | Actual X Estimated | Recommended | Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | |
| Copy Machine Chgs ISF | 2167 | 63,890 | 65,341 | 55,741 | 55,741 |
| Stores ISF | 2168 | 74 | 249 | 500 | 500 |
| Miscellaneous Office Expense | 2179 | 37,099 | 66,018 | 49,000 | 49,000 |
| Attorney Services | 2185 | 247,599 | 142,410 | 250,000 | 250,000 |
| Credit Card Fees | 2190 | 292 | 800 | 500 | 500 |
| Marketing And Advertising | 2193 | 26,344 | 4,743 | 10,000 | 10,000 |
| Software Maintenance Agreements | 2194 | 1,408,934 | 1,879,937 | 1,735,623 | 1,735,623 |
| Professional Medical Services | 2197 | 326,361 | 404,828 | 617,000 | 617,000 |
| Other Professional And Specialized Services Non ISF | 2199 | 6,571,543 | 11,802,175 | 3,176,062 | 3,176,062 |
| Employee Health Services | 2201 | 348,960 | 314,979 | 315,000 | 315,000 |
| Information Technology ISF | 2202 | 2,987,921 | 3,290,290 | 3,503,999 | 3,503,999 |
| County Geographical Information Systems Expense ISF | 2203 | 35,470 | 39,017 | 70,108 | 70,108 |
| Public Works ISF Charges | 2205 | 18,854 | 23,262 | 30,000 | 30,000 |
| Special Services ISF | 2206 | 6,024 | 6,747 | 8,083 | 8,083 |
| Publications And Legal Notices | 2221 | 1,238 | 0 | 0 | 0 |
| Rent And Leases Equipment Noncounty Owned | 2231 | 194,211 | 157,427 | 167,791 | 167,791 |
| Building Leases And Rentals Noncounty Owned | 2241 | 17,283 | 23,034 | 32,356 | 32,356 |
| Building Leases And Rentals County Owned | 2242 | 526,866 | 499,576 | 454,088 | 454,088 |
| Storage Charges ISF | 2244 | 2,552 | 2,429 | 2,771 | 2,771 |
| Storage Charges Non ISF | 2245 | 1,095 | 0 | 0 | 0 |
| Computer Equipment <5000 | 2261 | 562,999 | 726,254 | 1,107,243 | 1,107,243 |
| Furniture And Fixtures <5000 | 2262 | 114,481 | 119,910 | 128,000 | 128,000 |
| Minor Equipment | 2264 | 1,499,651 | 3,214,309 | 3,550,785 | 3,550,785 |
| Training ISF | 2272 | 700 | 0 | 0 | 0 |
| Education Conference And Seminars | 2273 | 320,421 | 337,091 | 767,965 | 767,965 |
| Private Vehicle Mileage | 2291 | 30,351 | 14,914 | 18,600 | 18,600 |
| Travel Expense | 2292 | 409,155 | 365,436 | 562,638 | 562,638 |
| Freight, Express, Other Delivery | 2293 | 19,047 | 17,817 | 16,050 | 16,050 |
| Gas And Diesel Fuel Non ISF | 2294 | 1,299,056 | 1,616,632 | 1,753,200 | 1,753,200 |
| Transportation Expense | 2299 | 102,194 | 119,957 | 216,895 | 216,895 |
| Gas And Diesel Fuel ISF | 2301 | 122,860 | 123,315 | 140,000 | 140,000 |
| Transportation Charges ISF | 2302 | 6,299 | 1,304 | 3,000 | 3,000 |

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|---------------------|----------------------------------|------------------------|---|------------|
| 1 | 2 | 3 | 4 | 5 | |
| Motorpool ISF | 2303 | 16 | 0 | 1,020 | 1,020 |
| Utilities | 2311 | 81,923 | 128,412 | 105,175 | 105,175 |
| Services And Supplies Current Year Adj Increase | 2991 | 30,292 | 210,036 | 227,500 | 227,500 |
| Total Services and Supplies | 32,763,517 | 42,708,645 | 38,833,426 | 38,833,426 | |
| Taxes And Assessments | 3571 | 401 | 420 | 0 | 0 |
| Contributions To Outside Agencies | 3811 | 0 | 205,227 | 0 | 0 |
| Interfund Expense Administrative | 3912 | 0 | 0 | 0 | 0 |
| Prior Year Grant Revenue Repayment | 3920 | 4,866,647 | 493,554 | 0 | 0 |
| Total Other Charges | 4,867,048 | 699,201 | 0 | 0 | |
| Land Improvements | 4012 | 0 | 0 | 810,000 | 810,000 |
| Buildings And Improvements | 4111 | 0 | 0 | 300,000 | 300,000 |
| Construction By Contractor 1099 | 4117 | 3,758,808 | 7,440,829 | 36,690,000 | 36,690,000 |
| Equipment | 4601 | 2,440,152 | 7,335,420 | 2,757,286 | 2,757,286 |
| Vehicles | 4671 | 5,688,669 | 8,304,329 | 9,276,678 | 9,276,678 |
| Computer Software | 4701 | 13,985 | 64,850 | 300,000 | 300,000 |
| Public Safety Radio Network Equipment | 4721 | 1,889,925 | 529,159 | 0 | 0 |
| Total Capital Assets | 13,791,539 | 23,674,587 | 50,133,964 | 50,133,964 | |
| Contingencies | 6101 | 0 | 0 | 500,000 | 500,000 |
| Total Appropriations for Contingencies | 0 | 0 | 500,000 | 500,000 | |
| Total Expenditures and Appropriations | 197,349,313 | 216,614,443 | 253,321,529 | 253,321,529 | |
| Net Cost | (22,963,368) | (23,772,973) | 23,354,991 | 23,354,991 | |

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

4200 Watershed Protection District Administration

| | Final Budget FY 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 6,129,782 | 3,652,874 | 7,213,859 | 7,213,859 |
| Total Revenues | 4,647,200 | 5,085,014 | 4,609,800 | 4,609,800 |
| Net Income (Loss) | 1,482,582 | (1,432,140) | 2,604,059 | 2,604,059 |

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 | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|-------------------|----------------------------------|------------------------|---|------------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 3,188,233 | 3,429,485 | 3,177,500 | 3,177,500 |
| Property Taxes Current Unsecured | 8521 | 81,779 | 84,960 | 87,600 | 87,600 |
| Property Taxes Prior Secured | 8531 | 3 | 97 | 1,000 | 1,000 |
| Property Taxes Prior Unsecured | 8541 | 4,695 | 3,695 | 3,800 | 3,800 |
| Supplemental Property Taxes Current | 8551 | 64,319 | 66,824 | 55,000 | 55,000 |
| Supplemental Property Taxes Prior | 8561 | 2,740 | 4,918 | 2,500 | 2,500 |
| Residual Property Taxes | 8571 | 173,311 | 199,763 | 133,900 | 133,900 |
| Passthrough Property Taxes | 8581 | 196,262 | 204,014 | 183,000 | 183,000 |
| Total Taxes | | 3,711,343 | 3,993,756 | 3,644,300 | 3,644,300 |
| Other Licenses And Permits | 8799 | 87,435 | 87,475 | 60,000 | 60,000 |
| Total Licenses Permits and Franchises | | 87,435 | 87,475 | 60,000 | 60,000 |
| Penalties And Costs On Delinquent Taxes | 8841 | 781 | 1,007 | 1,000 | 1,000 |
| Total Fines Forfeitures and Penalties | | 781 | 1,007 | 1,000 | 1,000 |
| Investment Income | 8911 | 14,634 | 134,703 | 98,600 | 98,600 |
| Total Revenue from Use of Money and Property | | 14,634 | 134,703 | 98,600 | 98,600 |
| State Homeowners Property Tax Relief | 9211 | 20,983 | 22,046 | 22,900 | 22,900 |
| State Other | 9252 | 47,796 | 245,078 | 6,000 | 6,000 |
| Other In-Lieu Revenues | 9361 | 219 | 180 | 0 | 0 |
| Total Intergovernmental Revenues | | 68,997 | 267,303 | 28,900 | 28,900 |
| Planning And Engineering Services | 9481 | 831,589 | 544,374 | 775,000 | 775,000 |
| Other Charges For Services | 9708 | 0 | 56,396 | 0 | 0 |
| Total Charges for Services | | 831,589 | 600,770 | 775,000 | 775,000 |
| Other Sales | 9751 | 0 | 0 | 1,000 | 1,000 |
| Class Action Lawsuit Settlement | 9787 | 25,023 | 0 | 0 | 0 |
| Miscellaneous Revenue | 9790 | 0 | 0 | 1,000 | 1,000 |
| Total Miscellaneous Revenues | | 25,023 | 0 | 2,000 | 2,000 |
| Total Revenues | | 4,739,802 | 5,085,014 | 4,609,800 | 4,609,800 |
| General Insurance Allocation ISF | 2071 | 34,268 | 58,604 | 36,200 | 36,200 |
| Equipment Maintenance | 2101 | 0 | 1,435 | 25,000 | 25,000 |
| Equipment Maintenance Contracts | 2102 | 0 | 6,556 | 0 | 0 |
| Hydrology Supplies | 2103 | 0 | 63,537 | 16,000 | 16,000 |
| Maintenance Supplies And Parts | 2104 | 0 | 133 | 15,000 | 15,000 |
| Memberships And Dues | 2131 | 0 | 0 | 16,000 | 16,000 |
| Cost Allocation Plan Charges | 2158 | 21,656 | 14,652 | 24,753 | 24,753 |
| Miscellaneous Expense | 2159 | 2,031 | 1,961 | 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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 | 2022-23 | 2023-24 | 2023-24 | |
|---|---------|-----------------------|--------------------|--|------------------|
| | Actual | Actual X Estimated | Recommended | Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | |
| Mail Center ISF | 2164 | 7,110 | 7,651 | 7,711 | 7,711 |
| Purchasing Charges ISF | 2165 | 1,092 | 724 | 758 | 758 |
| Graphics Charges ISF | 2166 | 33,810 | 71,214 | 200,000 | 200,000 |
| Engineering And Technical Surveys | 2183 | 237,022 | 72,650 | 1,695,000 | 1,695,000 |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 0 | 10,428 | 0 | 0 |
| Attorney Services | 2185 | 151,314 | 91,492 | 125,000 | 125,000 |
| Software Maintenance Agreements | 2194 | 47,839 | 41,242 | 165,000 | 165,000 |
| Other Professional And Specialized Services Non ISF | 2199 | 47,325 | 6,757 | 492,500 | 492,500 |
| Information Technology ISF | 2202 | 0 | 9,808 | 2,337 | 2,337 |
| Management And Admin Survey ISF | 2204 | 111,300 | 141,800 | 199,700 | 199,700 |
| Public Works ISF Charges | 2205 | 3,707,235 | 3,012,420 | 4,001,400 | 4,001,400 |
| Rent And Leases Equipment Noncounty Owned | 2231 | 0 | 0 | 31,000 | 31,000 |
| Heavy Equipment ISF | 2233 | 6,093 | 0 | 0 | 0 |
| Minor Equipment | 2264 | 0 | 0 | 30,000 | 30,000 |
| Total Services and Supplies | | 4,408,095 | 3,613,064 | 7,088,859 | 7,088,859 |
| Prior Year Grant Revenue Repayment | 3920 | 25,023 | 0 | 0 | 0 |
| Total Other Charges | | 25,023 | 0 | 0 | 0 |
| Equipment | 4601 | 0 | 39,810 | 125,000 | 125,000 |
| Total Capital Assets | | 0 | 39,810 | 125,000 | 125,000 |
| Total Expenditures and Appropriations | | 4,433,118 | 3,652,874 | 7,213,859 | 7,213,859 |
| Net Cost | | (306,684) | (1,432,140) | 2,604,059 | 2,604,059 |

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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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 10,072,351 | 4,210,378 | 13,502,105 | 13,502,105 |
| Total Revenues | 8,565,200 | 4,926,493 | 11,750,700 | 11,750,700 |
| Net Income (Loss) | 1,507,151 | (716,114) | 1,751,405 | 1,751,405 |

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 | 2021-22 | 2022-23 | 2023-24 | 2023-24 | |
|---|---------|-----------------------|------------------|--|-------------------|
| | Actual | Actual X Estimated | Recommended | Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 2,347,662 | 2,566,467 | 2,418,100 | 2,418,100 |
| Property Taxes Current Unsecured | 8521 | 70,944 | 75,613 | 77,900 | 77,900 |
| Property Taxes Prior Secured | 8531 | 2 | 69 | 0 | 0 |
| Property Taxes Prior Unsecured | 8541 | 3,359 | 2,701 | 5,300 | 5,300 |
| Supplemental Property Taxes Current | 8551 | 46,069 | 48,102 | 47,500 | 47,500 |
| Supplemental Property Taxes Prior | 8561 | 1,949 | 3,516 | 2,000 | 2,000 |
| Residual Property Taxes | 8571 | 136,603 | 150,913 | 123,600 | 123,600 |
| Passthrough Property Taxes | 8581 | 55,769 | 68,964 | 41,200 | 41,200 |
| Total Taxes | | 2,662,357 | 2,916,346 | 2,715,600 | 2,715,600 |
| Penalties And Costs On Delinquent Taxes | 8841 | 3,006 | 2,907 | 4,500 | 4,500 |
| Total Fines Forfeitures and Penalties | | 3,006 | 2,907 | 4,500 | 4,500 |
| Investment Income | 8911 | 22,069 | 148,008 | 148,000 | 148,000 |
| Total Revenue from Use of Money and Property | | 22,069 | 148,008 | 148,000 | 148,000 |
| State Homeowners Property Tax Relief | 9211 | 15,524 | 16,662 | 15,500 | 15,500 |
| State Other | 9252 | 2,111,239 | 1,037,670 | 7,472,500 | 7,472,500 |
| Federal Public Assistance Programs | 9273 | 19,984 | 0 | 88,000 | 88,000 |
| Other Governmental Agencies | 9371 | 38,784 | 62,228 | 40,000 | 40,000 |
| Total Intergovernmental Revenues | | 2,185,530 | 1,116,560 | 7,616,000 | 7,616,000 |
| Special Assessments | 9421 | 732,384 | 728,870 | 740,600 | 740,600 |
| Acreage Development Fees | 9701 | 22,800 | 13,800 | 25,000 | 25,000 |
| Total Charges for Services | | 755,184 | 742,670 | 765,600 | 765,600 |
| Miscellaneous Revenue | 9790 | 0 | 0 | 1,000 | 1,000 |
| Total Miscellaneous Revenues | | 0 | 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 | | 5,628,146 | 4,926,493 | 11,750,700 | 11,750,700 |
| Communications | 2031 | 340 | 518 | 0 | 0 |
| Voice Data ISF | 2032 | 1,038 | 1,274 | 913 | 913 |
| Radio Communications ISF | 2033 | 1,134 | 1,134 | 1,635 | 1,635 |
| General Insurance Allocation ISF | 2071 | 34,268 | 58,604 | 36,200 | 36,200 |
| Equipment Maintenance | 2101 | 718 | 0 | 7,200 | 7,200 |
| Hydrology Supplies | 2103 | 4,687 | 13,188 | 15,000 | 15,000 |
| Maintenance Supplies And Parts | 2104 | 3,412 | 3,847 | 100,100 | 100,100 |
| Cost Allocation Plan Charges | 2158 | 11,761 | 13,448 | 21,100 | 21,100 |
| Miscellaneous Expense | 2159 | 228,235 | 50,586 | 81,000 | 81,000 |
| Printing And Binding Non ISF | 2162 | 0 | 0 | 6,100 | 6,100 |

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 | 2022-23 | 2023-24 | 2023-24 | |
|---|---------|-----------------------|------------------|--|-------------------|
| | Actual | Actual X Estimated | Recommended | Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | |
| Purchasing Charges ISF | 2165 | 2,979 | 2,099 | 2,051 | 2,051 |
| Engineering And Technical Surveys | 2183 | 903,810 | 980,896 | 7,381,100 | 7,381,100 |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 72,515 | 121,545 | 468,900 | 468,900 |
| Attorney Services | 2185 | 10,709 | 23,774 | 12,000 | 12,000 |
| Lab Services - Non Medical | 2188 | 2,729 | 2,497 | 7,500 | 7,500 |
| Software Maintenance Agreements | 2194 | 628 | 715 | 0 | 0 |
| Other Professional And Specialized Services Non ISF | 2199 | 55,858 | 58,674 | 99,400 | 99,400 |
| Management And Admin Survey ISF | 2204 | 228,500 | 207,800 | 209,700 | 209,700 |
| Public Works ISF Charges | 2205 | 1,470,296 | 2,046,169 | 2,143,700 | 2,143,700 |
| Rent And Leases Equipment Noncounty Owned | 2231 | 17,327 | 65,413 | 49,600 | 49,600 |
| Heavy Equipment ISF | 2233 | 123,191 | 64,365 | 43,500 | 43,500 |
| Computer Equipment <5000 | 2261 | 0 | 1,372 | 0 | 0 |
| Minor Equipment | 2264 | 0 | 871 | 49,100 | 49,100 |
| Gas And Diesel Fuel ISF | 2301 | 25,445 | 51,186 | 8,906 | 8,906 |
| Transportation Charges ISF | 2302 | 1,790 | 1,038 | 1,500 | 1,500 |
| Transportation Work Order | 2304 | 5,310 | 604 | 5,000 | 5,000 |
| Utilities | 2311 | 4,600 | 6,425 | 9,300 | 9,300 |
| Services And Supplies Current Year Adj Increase | 2991 | 152,822 | 246,917 | 199,100 | 199,100 |
| Total Services and Supplies | | 3,364,098 | 4,024,958 | 10,959,605 | 10,959,605 |
| Rights Of Way Fee Purchase | 3551 | 0 | 0 | 1,000 | 1,000 |
| Rights Of Way Easements Purchase | 3552 | 0 | 0 | 5,000 | 5,000 |
| Rights Of Way Easements Temporary | 3553 | 3,150 | 1,500 | 9,000 | 9,000 |
| Total Other Charges | | 3,150 | 1,500 | 15,000 | 15,000 |
| Infrastructure PWA Road And Watershed Networks | 4901 | 211,224 | 74,249 | 665,000 | 665,000 |
| Total Capital Assets | | 211,224 | 74,249 | 665,000 | 665,000 |
| Transfers Out To Other Funds | 5111 | 1,824,168 | 109,670 | 1,862,500 | 1,862,500 |
| Total Other Financing Uses | | 1,824,168 | 109,670 | 1,862,500 | 1,862,500 |
| Total Expenditures and Appropriations | | 5,402,639 | 4,210,378 | 13,502,105 | 13,502,105 |
| Net Cost | | (225,506) | (716,114) | 1,751,405 | 1,751,405 |

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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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 26,321,600 | 12,071,705 | 39,394,600 | 39,394,600 |
| Total Revenues | 23,586,100 | 21,223,563 | 28,579,000 | 28,579,000 |
| Net Income (Loss) | 2,735,500 | (9,151,858) | 10,815,600 | 10,815,600 |

Budget Unit Description:

Watershed Protection District Zone 2

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|-------------------|----------------------------------|------------------------|---|-------------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 10,190,509 | 11,031,265 | 10,916,000 | 10,916,000 |
| Property Taxes Current Unsecured | 8521 | 248,869 | 244,350 | 256,400 | 256,400 |
| Property Taxes Prior Secured | 8531 | 10 | 316 | 11,500 | 11,500 |
| Property Taxes Prior Unsecured | 8541 | 15,297 | 12,056 | 15,800 | 15,800 |
| Supplemental Property Taxes Current | 8551 | 208,689 | 217,912 | 87,600 | 87,600 |
| Supplemental Property Taxes Prior | 8561 | 8,789 | 15,935 | 6,200 | 6,200 |
| Residual Property Taxes | 8571 | 719,767 | 816,289 | 398,900 | 398,900 |
| Passthrough Property Taxes | 8581 | 848,414 | 848,553 | 436,700 | 436,700 |
| Total Taxes | | 12,240,344 | 13,186,676 | 12,129,100 | 12,129,100 |
| Penalties And Costs On Delinquent Taxes | 8841 | 12,801 | 17,646 | 19,000 | 19,000 |
| Total Fines Forfeitures and Penalties | | 12,801 | 17,646 | 19,000 | 19,000 |
| Investment Income | 8911 | 221,287 | 1,841,232 | 1,979,200 | 1,979,200 |
| Lease Interest | 8915 | 0 | 7,877 | 0 | 0 |
| Rents And Concessions | 8931 | 3,800 | 5,700 | 5,700 | 5,700 |
| Lease Revenue | 8935 | 0 | 37,483 | 0 | 0 |
| Total Revenue from Use of Money and Property | | 225,087 | 1,892,292 | 1,984,900 | 1,984,900 |
| State Homeowners Property Tax Relief | 9211 | 64,724 | 68,066 | 70,000 | 70,000 |
| State Other | 9252 | 4,463,727 | 739,146 | 3,575,000 | 3,575,000 |
| Federal Public Assistance Programs | 9273 | 0 | 0 | 2,500,000 | 2,500,000 |
| Other In-Lieu Revenues | 9361 | 2,176 | 1,794 | 1,900 | 1,900 |
| Other Governmental Agencies | 9371 | 490,388 | 788,572 | 473,700 | 473,700 |
| Total Intergovernmental Revenues | | 5,021,014 | 1,597,578 | 6,620,600 | 6,620,600 |
| Special Assessments | 9421 | 4,327,836 | 4,298,179 | 3,900,800 | 3,900,800 |
| Acreage Development Fees | 9701 | 99,388 | 134,482 | 353,600 | 353,600 |
| Contract Revenue | 9703 | 103,688 | 40,425 | 1,716,000 | 1,716,000 |
| Total Charges for Services | | 4,530,911 | 4,473,086 | 5,970,400 | 5,970,400 |
| Miscellaneous Revenue | 9790 | 865 | 118 | 1,000 | 1,000 |
| Total Miscellaneous Revenues | | 865 | 118 | 1,000 | 1,000 |
| Transfers In From Other Funds | 9831 | 1,765,840 | 56,167 | 1,854,000 | 1,854,000 |
| Total Other Financing Sources | | 1,765,840 | 56,167 | 1,854,000 | 1,854,000 |
| Total Revenues | | 23,796,864 | 21,223,563 | 28,579,000 | 28,579,000 |
| General Insurance Allocation ISF | 2071 | 79,959 | 136,743 | 84,500 | 84,500 |
| Equipment Maintenance | 2101 | 65,395 | 178,331 | 244,400 | 244,400 |
| Equipment Maintenance Contracts | 2102 | 3,778 | 27,684 | 22,700 | 22,700 |
| Hydrology Supplies | 2103 | 51,769 | 82,766 | 250,000 | 250,000 |
| Maintenance Supplies And Parts | 2104 | 149,993 | 99,325 | 1,548,200 | 1,548,200 |

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 | 2022-23 | 2023-24 | 2023-24 | |
|---|---------|-----------------------|-------------------|--|-------------------|
| | Actual | Actual X Estimated | Recommended | Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | |
| Other Maintenance ISF | 2116 | 0 | 102 | 0 | 0 |
| Memberships And Dues | 2131 | 190,598 | 206,630 | 217,200 | 217,200 |
| Cost Allocation Plan Charges | 2158 | 41,656 | 34,824 | 48,300 | 48,300 |
| Miscellaneous Expense | 2159 | 33,447 | 33,695 | 39,100 | 39,100 |
| Printing And Binding Non ISF | 2162 | 0 | 0 | 6,300 | 6,300 |
| Mail Center ISF | 2164 | 0 | 81 | 0 | 0 |
| Purchasing Charges ISF | 2165 | 23,654 | 19,936 | 19,000 | 19,000 |
| Graphics Charges ISF | 2166 | 532 | 0 | 2,200 | 2,200 |
| Engineering And Technical Surveys | 2183 | 283,866 | 1,450,338 | 801,000 | 801,000 |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 309,975 | 1,459,406 | 2,252,400 | 2,252,400 |
| Attorney Services | 2185 | 17,122 | 34,827 | 8,500 | 8,500 |
| Lab Services - Non Medical | 2188 | 196,007 | 223,309 | 406,000 | 406,000 |
| Software Maintenance Agreements | 2194 | 3,941 | 3,458 | 2,800 | 2,800 |
| Contributions And Grants To Non Governmental Agencies | 2196 | 5,000 | 5,000 | 5,100 | 5,100 |
| Other Professional And Specialized Services Non ISF | 2199 | 519,853 | 389,562 | 777,800 | 777,800 |
| Management And Admin Survey ISF | 2204 | 565,400 | 642,300 | 706,800 | 706,800 |
| Public Works ISF Charges | 2205 | 4,604,272 | 6,343,494 | 6,489,900 | 6,489,900 |
| Special Services ISF | 2206 | 194 | 408 | 0 | 0 |
| Publications And Legal Notices | 2221 | 0 | 0 | 2,500 | 2,500 |
| Rent And Leases Equipment Noncounty Owned | 2231 | 780,452 | 1,381,300 | 835,900 | 835,900 |
| Heavy Equipment ISF | 2233 | 893,301 | 689,508 | 747,500 | 747,500 |
| Ground Facility Lease And Rent | 2243 | 0 | 0 | 2,100 | 2,100 |
| Minor Equipment | 2264 | 4,200 | 12,038 | 88,100 | 88,100 |
| Gas And Diesel Fuel ISF | 2301 | 144,506 | 139,036 | 84,000 | 84,000 |
| Transportation Charges ISF | 2302 | 13,722 | 11,154 | 8,000 | 8,000 |
| Transportation Work Order | 2304 | 26,958 | 5,357 | 15,600 | 15,600 |
| Utilities | 2311 | 46,240 | 57,795 | 30,700 | 30,700 |
| Services And Supplies Current Year Adj Increase | 2991 | 0 | 0 | 0 | 0 |
| Services And Supplies Current Year Adj Decrease | 2992 | (1,135,089) | (1,820,860) | (1,433,300) | (1,433,300) |
| Total Services and Supplies | | 7,920,698 | 11,847,545 | 14,313,300 | 14,313,300 |
| Rights Of Way Easements Purchase | 3552 | 500 | 0 | 500,000 | 500,000 |
| Rights Of Way Easements Temporary | 3553 | 0 | 0 | 300 | 300 |

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

4230 Watershed Protection District Zone 3

| | Final Budget FY 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 18,757,058 | 13,304,529 | 21,422,484 | 21,422,484 |
| Total Revenues | 14,363,100 | 16,574,277 | 15,616,900 | 15,616,900 |
| Net Income (Loss) | 4,393,958 | (3,269,748) | 5,805,584 | 5,805,584 |

Budget Unit Description:

Watershed Protection District Zone 3

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|-------------------|----------------------------------|------------------------|---|-------------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 7,420,277 | 7,941,558 | 7,642,900 | 7,642,900 |
| Property Taxes Current Unsecured | 8521 | 186,131 | 194,825 | 191,700 | 191,700 |
| Property Taxes Prior Secured | 8531 | 7 | 225 | 0 | 0 |
| Property Taxes Prior Unsecured | 8541 | 10,878 | 8,548 | 11,200 | 11,200 |
| Supplemental Property Taxes Current | 8551 | 149,260 | 154,721 | 100,000 | 100,000 |
| Supplemental Property Taxes Prior | 8561 | 6,392 | 11,421 | 5,500 | 5,500 |
| Residual Property Taxes | 8571 | 352,529 | 426,980 | 180,300 | 180,300 |
| Passthrough Property Taxes | 8581 | 741,079 | 792,242 | 721,000 | 721,000 |
| Total Taxes | | 8,866,552 | 9,530,520 | 8,852,600 | 8,852,600 |
| Penalties And Costs On Delinquent Taxes | 8841 | 12,575 | 9,890 | 20,000 | 20,000 |
| Total Fines Forfeitures and Penalties | | 12,575 | 9,890 | 20,000 | 20,000 |
| Investment Income | 8911 | 110,274 | 906,863 | 945,700 | 945,700 |
| Total Revenue from Use of Money and Property | | 110,274 | 906,863 | 945,700 | 945,700 |
| State Homeowners Property Tax Relief | 9211 | 49,687 | 52,156 | 51,500 | 51,500 |
| State Other | 9252 | 3,112 | 106,270 | 0 | 0 |
| Federal Other | 9351 | 2,767,009 | 0 | 0 | 0 |
| Other Governmental Agencies | 9371 | 384,826 | 617,803 | 300,000 | 300,000 |
| Total Intergovernmental Revenues | | 3,204,634 | 776,229 | 351,500 | 351,500 |
| Special Assessments | 9421 | 5,209,183 | 5,191,779 | 5,230,200 | 5,230,200 |
| Acreage Development Fees | 9701 | 235,739 | 134,737 | 186,900 | 186,900 |
| Contract Revenue | 9703 | 9,323 | 3,640 | 0 | 0 |
| Total Charges for Services | | 5,454,246 | 5,330,156 | 5,417,100 | 5,417,100 |
| Miscellaneous Revenue | 9790 | 276,696 | 20,619 | 30,000 | 30,000 |
| Total Miscellaneous Revenues | | 276,696 | 20,619 | 30,000 | 30,000 |
| Total Revenues | | 17,924,977 | 16,574,277 | 15,616,900 | 15,616,900 |
| Voice Data ISF | 2032 | 982 | 1,167 | 1,100 | 1,100 |
| General Insurance Allocation ISF | 2071 | 68,536 | 117,208 | 72,400 | 72,400 |
| Equipment Maintenance | 2101 | 8,846 | 9,383 | 7,200 | 7,200 |
| Equipment Maintenance Contracts | 2102 | 0 | 2,989 | 0 | 0 |
| Hydrology Supplies | 2103 | 3,702 | 23,840 | 55,000 | 55,000 |
| Maintenance Supplies And Parts | 2104 | 124,875 | 96,359 | 598,800 | 598,800 |
| Cost Allocation Plan Charges | 2158 | 36,492 | 49,243 | 61,399 | 61,399 |
| Miscellaneous Expense | 2159 | 96,042 | 111,628 | 107,600 | 107,600 |
| Printing And Binding Non ISF | 2162 | 0 | 0 | 9,500 | 9,500 |
| Purchasing Charges ISF | 2165 | 18,318 | 14,987 | 14,486 | 14,486 |
| Engineering And Technical Surveys | 2183 | 353,052 | 437,676 | 5,303,100 | 5,303,100 |

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|--|-------------------|----------------------------------|------------------------|---|-------------------|
| 1 | 2 | 3 | 4 | 5 | |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 1,569,720 | 2,439,939 | 2,282,000 | 2,282,000 |
| Attorney Services | 2185 | 65,038 | 14,920 | 30,000 | 30,000 |
| Lab Services - Non Medical | 2188 | 20,785 | 15,687 | 25,000 | 25,000 |
| Software Maintenance Agreements | 2194 | 1,100 | 2,730 | 0 | 0 |
| Other Professional And Specialized Services Non ISF | 2199 | 144,358 | 88,700 | 135,800 | 135,800 |
| Management And Admin Survey ISF | 2204 | 384,100 | 429,200 | 305,000 | 305,000 |
| Public Works ISF Charges | 2205 | 4,075,607 | 3,575,138 | 6,951,200 | 6,951,200 |
| Special Services ISF | 2206 | 347 | 49 | 0 | 0 |
| Publications And Legal Notices | 2221 | 0 | 0 | 1,000 | 1,000 |
| Rent And Leases Equipment Noncounty Owned | 2231 | 493,642 | 759,732 | 913,400 | 913,400 |
| Heavy Equipment ISF | 2233 | 510,687 | 625,027 | 902,700 | 902,700 |
| Minor Equipment | 2264 | 972 | 2,077 | 52,100 | 52,100 |
| Gas And Diesel Fuel ISF | 2301 | 90,207 | 127,633 | 9,556 | 9,556 |
| Transportation Charges ISF | 2302 | 7,983 | 10,287 | 543 | 543 |
| Transportation Work Order | 2304 | 17,067 | 3,800 | 21,000 | 21,000 |
| Utilities | 2311 | 14,140 | 18,933 | 21,800 | 21,800 |
| Services And Supplies Current Year Adj Increase | 2991 | 893,465 | 1,431,816 | 1,154,800 | 1,154,800 |
| Total Services and Supplies | | 9,000,059 | 10,410,146 | 19,036,484 | 19,036,484 |
| Judgments | 3511 | 456,984 | 0 | 0 | 0 |
| Rights Of Way Easements Temporary | 3553 | 0 | 0 | 6,000 | 6,000 |
| Total Other Charges | | 456,984 | 0 | 6,000 | 6,000 |
| Infrastructure PWA Road And Watershed Networks | 4901 | 3,130,321 | 2,584,127 | 1,980,000 | 1,980,000 |
| Total Capital Assets | | 3,130,321 | 2,584,127 | 1,980,000 | 1,980,000 |
| Transfers Out To Other Funds | 5111 | 341,012 | 310,255 | 400,000 | 400,000 |
| Total Other Financing Uses | | 341,012 | 310,255 | 400,000 | 400,000 |
| Total Expenditures and Appropriations | | 12,928,377 | 13,304,529 | 21,422,484 | 21,422,484 |
| Net Cost | | (4,996,600) | (3,269,748) | 5,805,584 | 5,805,584 |

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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 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 11,500 | 3,107 | 22,700 | 22,700 |
| Total Revenues | 10,000 | 11,604 | 11,700 | 11,700 |
| Net Income (Loss) | 1,500 | (8,498) | 11,000 | 11,000 |

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|-------------------|----------------------------------|------------------------|---|---------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 9,321 | 10,022 | 10,000 | 10,000 |
| Property Taxes Current Unsecured | 8521 | 280 | 294 | 300 | 300 |
| Property Taxes Prior Secured | 8531 | 0 | 0 | 0 | 0 |
| Property Taxes Prior Unsecured | 8541 | 12 | 10 | 0 | 0 |
| Supplemental Property Taxes Current | 8551 | 148 | 123 | 100 | 100 |
| Supplemental Property Taxes Prior | 8561 | 8 | 7 | 0 | 0 |
| Residual Property Taxes | 8571 | 6 | 7 | 0 | 0 |
| Total Taxes | | 9,775 | 10,463 | 10,400 | 10,400 |
| Penalties And Costs On Delinquent Taxes | 8841 | 2 | 2 | 0 | 0 |
| Total Fines Forfeitures and Penalties | | 2 | 2 | 0 | 0 |
| Investment Income | 8911 | 129 | 1,079 | 1,200 | 1,200 |
| Total Revenue from Use of Money and Property | | 129 | 1,079 | 1,200 | 1,200 |
| State Homeowners Property Tax Relief | 9211 | 57 | 60 | 100 | 100 |
| Total Intergovernmental Revenues | | 57 | 60 | 100 | 100 |
| Total Revenues | | 9,963 | 11,604 | 11,700 | 11,700 |
| Maintenance Supplies And Parts | 2104 | 0 | 0 | 1,500 | 1,500 |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 0 | 0 | 1,500 | 1,500 |
| Management And Admin Survey ISF | 2204 | 2,500 | 2,800 | 3,500 | 3,500 |
| Public Works ISF Charges | 2205 | 1,674 | 307 | 10,200 | 10,200 |
| Rent And Leases Equipment Noncounty Owned | 2231 | 0 | 0 | 2,000 | 2,000 |
| Heavy Equipment ISF | 2233 | 129 | 0 | 4,000 | 4,000 |
| Total Services and Supplies | | 4,303 | 3,107 | 22,700 | 22,700 |
| Total Expenditures and Appropriations | | 4,303 | 3,107 | 22,700 | 22,700 |
| Net Cost | | (5,659) | (8,498) | 11,000 | 11,000 |

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

4240 Watershed Protection District Zone 4

| | Final Budget FY 2022-23 | Actual Prior Year FY 2022-23 | Recommended Budget FY 2023-24 | Adopted Budget FY 2023-24 |
|--------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations | 602,900 | 814,794 | 664,900 | 664,900 |
| Total Revenues | 395,500 | 446,862 | 424,400 | 424,400 |
| Net Income (Loss) | 207,400 | 367,932 | 240,500 | 240,500 |

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 | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|--|-------------------|----------------------------------|------------------------|---|----------------|
| 1 | 2 | 3 | 4 | 5 | |
| Property Taxes Current Secured | 8511 | 172,531 | 184,844 | 184,800 | 184,800 |
| Property Taxes Current Unsecured | 8521 | 4,591 | 4,997 | 5,200 | 5,200 |
| Property Taxes Prior Secured | 8531 | 0 | 5 | 200 | 200 |
| Property Taxes Prior Unsecured | 8541 | 260 | 202 | 300 | 300 |
| Supplemental Property Taxes Current | 8551 | 3,215 | 3,790 | 1,400 | 1,400 |
| Supplemental Property Taxes Prior | 8561 | 155 | 274 | 100 | 100 |
| Residual Property Taxes | 8571 | 9,918 | 9,763 | 5,500 | 5,500 |
| Passthrough Property Taxes | 8581 | 6 | 1 | 0 | 0 |
| Total Taxes | | 190,676 | 203,876 | 197,500 | 197,500 |
| Penalties And Costs On Delinquent Taxes | 8841 | 457 | 358 | 900 | 900 |
| Total Fines Forfeitures and Penalties | | 457 | 358 | 900 | 900 |
| Investment Income | 8911 | 2,466 | 20,768 | 21,400 | 21,400 |
| Total Revenue from Use of Money and Property | | 2,466 | 20,768 | 21,400 | 21,400 |
| State Homeowners Property Tax Relief | 9211 | 1,161 | 1,203 | 1,200 | 1,200 |
| Other Governmental Agencies | 9371 | 24,636 | 39,417 | 20,000 | 20,000 |
| Total Intergovernmental Revenues | | 25,798 | 40,620 | 21,200 | 21,200 |
| Special Assessments | 9421 | 171,747 | 171,146 | 175,000 | 175,000 |
| Acreage Development Fees | 9701 | 16,200 | 10,095 | 8,400 | 8,400 |
| Total Charges for Services | | 187,947 | 181,241 | 183,400 | 183,400 |
| Total Revenues | | 407,343 | 446,862 | 424,400 | 424,400 |
| Hazardous Material Disposal | 2057 | 0 | 0 | 500 | 500 |
| General Insurance Allocation ISF | 2071 | 11,423 | 19,535 | 12,100 | 12,100 |
| Hydrology Supplies | 2103 | 0 | 0 | 7,500 | 7,500 |
| Maintenance Supplies And Parts | 2104 | 0 | 126 | 9,200 | 9,200 |
| Cost Allocation Plan Charges | 2158 | 610 | 778 | 2,000 | 2,000 |
| Miscellaneous Expense | 2159 | 1,962 | 2,028 | 5,100 | 5,100 |
| Printing And Binding Non ISF | 2162 | 0 | 0 | 600 | 600 |
| Purchasing Charges ISF | 2165 | 116 | 189 | 200 | 200 |
| Engineering And Technical Surveys | 2183 | 2,444 | 2,092 | 26,100 | 26,100 |
| Roads Wpd Ws Construction And Maintenance Noncapitalizable | 2184 | 17,606 | 8,454 | 42,500 | 42,500 |
| Attorney Services | 2185 | 0 | 247 | 500 | 500 |
| Lab Services - Non Medical | 2188 | 1,774 | 1,514 | 3,500 | 3,500 |
| Other Professional And Specialized Services Non ISF | 2199 | 32,127 | 47,303 | 37,000 | 37,000 |
| Management And Admin Survey ISF | 2204 | 38,200 | 42,600 | 50,500 | 50,500 |
| Public Works ISF Charges | 2205 | 115,870 | 87,635 | 225,900 | 225,900 |

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 2023-24

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

| Detail by Revenue Category and Expenditure Object | 2021-22 Actual | 2022-23 Actual X Estimated | 2023-24 Recommended | 2023-24 Adopted by the Board of Supervisors | |
|---|-------------------|----------------------------------|------------------------|---|----------------|
| 1 | 2 | 3 | 4 | 5 | |
| Rent And Leases Equipment Noncounty Owned | 2231 | 0 | 0 | 10,000 | 10,000 |
| Heavy Equipment ISF | 2233 | 10,261 | 346,569 | 21,000 | 21,000 |
| Minor Equipment | 2264 | 0 | 0 | 32,600 | 32,600 |
| Gas And Diesel Fuel ISF | 2301 | 1,659 | 74,237 | 14,000 | 14,000 |
| Transportation Charges ISF | 2302 | 156 | 6,204 | 1,100 | 1,100 |
| Transportation Work Order | 2304 | 219 | 2,357 | 400 | 400 |
| Services And Supplies Current Year Adj Increase | 2991 | 88,802 | 142,128 | 114,600 | 114,600 |
| Total Services and Supplies | | 323,229 | 783,997 | 616,900 | 616,900 |
| Transfers Out To Other Funds | 5111 | 33,893 | 30,797 | 48,000 | 48,000 |
| Total Other Financing Uses | | 33,893 | 30,797 | 48,000 | 48,000 |
| Total Expenditures and Appropriations | | 357,122 | 814,794 | 664,900 | 664,900 |
| Net Cost | | (50,221) | 367,932 | 240,500 | 240,500 |