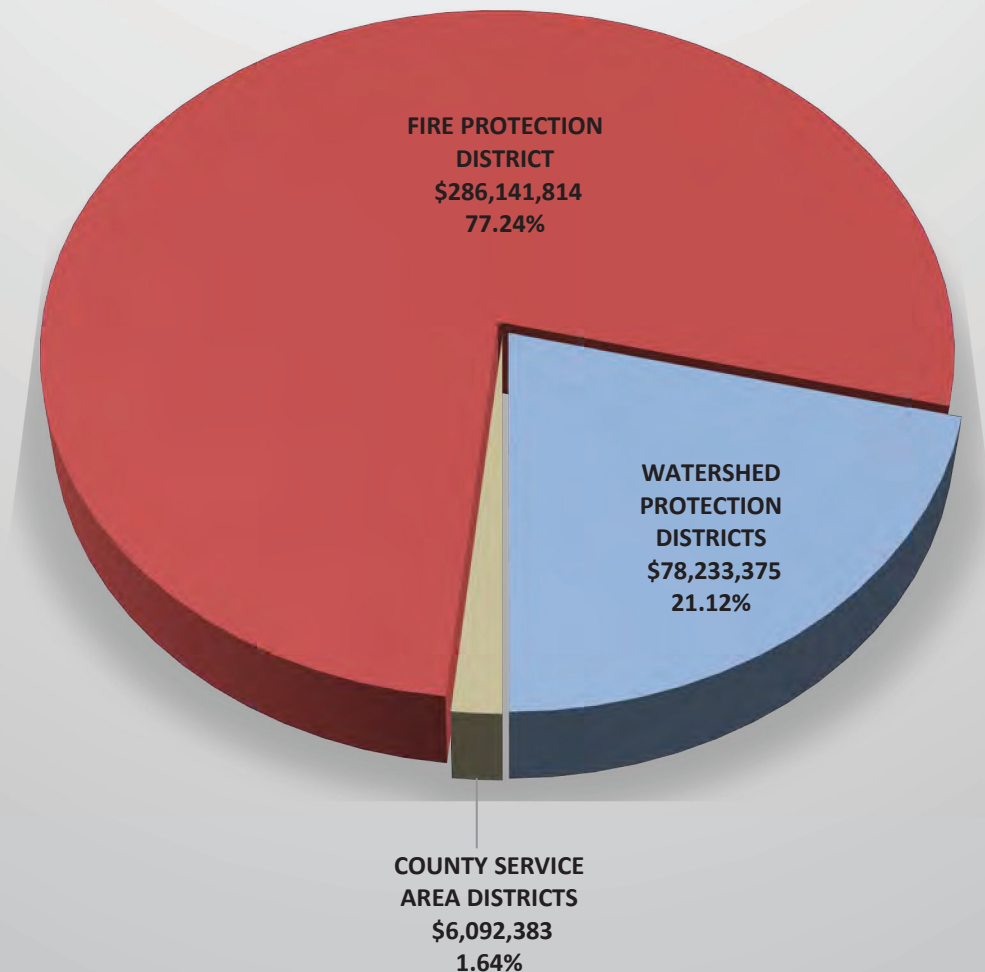


COUNTY OF VENTURA
SUMMARY OF BUDGET REQUIREMENTS (USES)
SPECIAL DISTRICTS AND OTHER AGENCIES
(NON-ENTERPRISE)
FISCAL YEAR 2025-26

\$370,467,572



District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	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	106,942	0	567,400	674,342	457,049	217,293	674,342
CSA 3 Camp Chaffee	S510	410	1,267	14,480	16,157	16,157	0	16,157
CSA 4 Oak Park	S520	(44,441)	529,921	1,242,970	1,728,450	1,728,450	0	1,728,450
CSA 14 Unincorp Street Lt	S530	488,249	0	762,600	1,250,849	392,700	858,149	1,250,849
CSA 29 North Coast Operations And Maintenance	S540	365,812	0	1,554,388	1,920,200	1,590,042	330,158	1,920,200
CSA 30 Nyeland Acres Operations And Maintenance	S550	15,152	222,498	454,845	692,495	692,495	0	692,495
CSA 32 Onsite Wastewater Management	S560	7,456	0	8,268	15,724	3,500	12,224	15,724
CSA 34 El Rio Operations And Maintenance	S570	370,861	0	1,066,981	1,437,842	1,211,990	225,852	1,437,842

Total County Service Areas		1,310,441	753,686	5,671,932	7,736,059	6,092,383	1,643,676	7,736,059
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Public Protection District

Ventura County Fire Protection District	S600	(12,556,902)	38,788,362	259,910,354	286,141,814	286,141,814	0	286,141,814
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Total Public Protection District		(12,556,902)	38,788,362	259,910,354	286,141,814	286,141,814	0	286,141,814
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Watershed Protection District

WPD Admin	S700	1,034,633	0	5,693,700	6,728,333	5,750,784	977,549	6,728,333
WPD Zone 1 General	S710	(2,858,565)	5,341,018	14,121,495	16,603,948	16,603,948	0	16,603,948
WPD Zone 2 General	S720	(15,989,733)	10,820,233	36,697,500	31,528,000	31,528,000	0	31,528,000
WPD Zone 3 General	S730	4,022,931	826,392	18,651,200	23,500,523	23,500,523	0	23,500,523
WPD Zone 3 Simi Subzone	S731	1,007	0	13,700	14,707	13,500	1,207	14,707
WPD Zone 4 General	S740	131,450	225,970	479,200	836,620	836,620	0	836,620

Total Watershed Protection District		(13,658,277)	17,213,613	75,656,795	79,212,131	78,233,375	978,756	79,212,131
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Total Special Districts and Other Agencies		(24,904,738)	56,755,661	341,239,081	373,090,004	370,467,572	2,622,432	373,090,004
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Appropriation Limit		Appropriation Subject to Limit	
Fire Protection District	404,566,716		143,782,525
Watershed Protection District	208,189,661		36,157,167

State Controller Schedules County Budget Act 2020 Edition		County of Ventura State of California Fund Balance - Special Districts and Other Agencies - Nonenterprise Fiscal Year 2025-26				County Budget Form Schedule 13 Actual X Estimated
District and Agency Name		Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025
			Encumbrances	Nonspendable Restricted Committed	Assigned	
1		2	3	4	5	6
County Service Areas						
CSA 34 El Rio Debt Service	D010	2,204,747	0	2,097,805	0	106,942
CSA 3 Camp Chaffee	S510	4,321	0	3,911	0	410
CSA 4 Oak Park	S520	2,035,032	0	2,079,473	0	(44,441)
CSA 14 Unincorp Street Lt	S530	4,125,422	0	3,637,173	0	488,249
CSA 29 North Coast Operations And Maintenance	S540	128,212	24,533	(262,133)	0	365,812
CSA 30 Nyeland Acres Operations And Maintenance	S550	1,714,357	347	1,682,926	15,932	15,152
CSA 32 Onsite Wastewater Management	S560	89,646	0	82,190	0	7,456
CSA 34 El Rio Operations And Maintenance	S570	3,513,275	384	3,142,030	0	370,861
Total County Service Areas		13,815,012	25,264	12,463,375	15,932	1,310,441
Public Protection District						
Ventura County Fire Protection District	S600	208,292,630	32,786,874	188,062,658	0	(12,556,902)
Total Public Protection District		208,292,630	32,786,874	188,062,658	0	(12,556,902)
Watershed Protection District						
WPD Admin	S700	8,219,862	194,064	6,191,165	800,000	1,034,633
WPD Zone 1 General	S710	7,296,687	4,779,912	5,041,151	334,189	(2,858,565)
WPD Zone 2 General	S720	85,938,390	20,970,322	80,957,801	0	(15,989,733)
WPD Zone 3 General	S730	40,235,744	1,164,746	32,078,646	2,969,421	4,022,931
WPD Zone 3 Simi Subzone	S731	53,479	0	52,472	0	1,007
WPD Zone 4 General	S740	1,118,526	3,174	983,902	0	131,450
Total Watershed Protection District		142,862,688	27,112,218	125,305,137	4,103,610	(13,658,277)
Total Special Districts and Other Agencies		364,970,330	59,924,356	325,831,170	4,119,542	(24,904,738)

District and Agency Name	Obligated Fund Balances June 30, 2025	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	2,097,805	0	0	221,601	217,293	2,315,098	D010
Total CSA 34 El Rio Debt Service	2,097,805	0	0	221,601	217,293	2,315,098	

CSA 3 Camp Chaffee

Restricted Public Protection	3,911	4,311	1,267	0	0	2,644	S510
Total CSA 3 Camp Chaffee	3,911	4,311	1,267	0	0	2,644	

CSA 4 Oak Park

Restricted Public Protection	2,079,473	599,746	529,921	0	0	1,549,552	S520
Total CSA 4 Oak Park	2,079,473	599,746	529,921	0	0	1,549,552	

CSA 14 Unincorp Street Lt

Restricted Public Protection	3,590,409	0	0	732,594	0	3,590,409	S530
Committed Public Protection	46,764	0	0	0	858,149	904,913	S530
Total CSA 14 Unincorp Street Lt	3,637,173	0	0	732,594	858,149	4,495,322	

CSA 29 North Coast Operations And Maintenance

Committed Public Protection	(262,133)	0	0	278,933	330,158	68,025	S540
Total CSA 29 North Coast Operations And Maintenance	(262,133)	0	0	278,933	330,158	68,025	

CSA 30 Nyeland Acres Operations And Maintenance

Committed Public Protection	1,682,926	216,530	206,566	0	0	1,476,360	S550
Assigned Public Protection	15,932	0	15,932	0	0	0	S550
Total CSA 30 Nyeland Acres Operations And Maintenance	1,698,858	216,530	222,498	0	0	1,476,360	

CSA 32 Onsite Wastewater Management

Restricted Public Protection	82,190	0	0	7,568	12,224	94,414	S560
Total CSA 32 Onsite Wastewater Management	82,190	0	0	7,568	12,224	94,414	

CSA 34 El Rio Operations And Maintenance

Committed Public Protection	3,142,030	0	0	97,165	225,852	3,367,882	S570
Total CSA 34 El Rio Operations And Maintenance	3,142,030	0	0	97,165	225,852	3,367,882	

Total County Service Areas	12,479,307	820,587	753,686	1,337,861	1,643,676	13,369,297	
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Public Protection District

Ventura County Fire Protection District

Nonspendable Inventory And Prepaids	2,010,425	0	0	0	0	2,010,425	S600
Restricted Public Protection	186,052,233	50,384,891	38,788,362	0	0	147,263,871	S600

District and Agency Name	Obligated Fund Balances June 30, 2025	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	
Total Ventura County Fire Protection District	188,062,658	50,384,891	38,788,362	0	0	149,274,296	
Total Public Protection District	188,062,658	50,384,891	38,788,362	0	0	149,274,296	
Watershed Protection District							
WPD Admin							
Restricted Public Protection	6,191,165	4,484	0	0	977,549	7,168,714	S700
Assigned Public Protection	800,000	0	0	0	0	800,000	S700
Total WPD Admin	6,991,165	4,484	0	0	977,549	7,968,714	
WPD Zone 1 General							
Restricted Public Protection	5,041,151	4,485,782	5,006,829	0	0	34,322	S710
Assigned Public Protection	334,189	111,702	334,189	0	0	0	S710
Total WPD Zone 1 General	5,375,340	4,597,484	5,341,018	0	0	34,322	
WPD Zone 2 General							
Restricted Public Protection	80,957,801	15,807,696	10,820,233	0	0	70,137,568	S720
Total WPD Zone 2 General	80,957,801	15,807,696	10,820,233	0	0	70,137,568	
WPD Zone 3 General							
Restricted Public Protection	32,078,646	2,670,523	826,392	0	0	31,252,254	S730
Assigned Public Protection	2,969,421	0	0	0	0	2,969,421	S730
Total WPD Zone 3 General	35,048,067	2,670,523	826,392	0	0	34,221,675	
WPD Zone 3 Simi Subzone							
Restricted Public Protection	52,472	0	0	2,800	1,207	53,679	S731
Total WPD Zone 3 Simi Subzone	52,472	0	0	2,800	1,207	53,679	
WPD Zone 4 General							
Restricted Public Protection	983,902	549,820	225,970	0	0	757,932	S740
Total WPD Zone 4 General	983,902	549,820	225,970	0	0	757,932	
Total Watershed Protection District	129,408,747	23,630,007	17,213,613	2,800	978,756	113,173,890	
Total Special Districts & Other Agencies	329,950,712	74,835,485	56,755,661	1,340,661	2,622,432	275,817,483	

Fund: D010 CSA 34 El Rio Debt Service

Function: Public Protection

Activity: Other Protection

4155 CSA 34 El Rio Debt Service

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	457,050	457,047	457,049	457,049
Total Revenues	568,300	563,989	567,400	567,400
Net Income (Loss)	(111,250)	(106,942)	(110,351)	(110,351)

Budget Unit Description:
CSA 34 El Rio Debt Service

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Sewer Connection Fees 9611	433,012	430,697	434,100	434,100
Total Charges for Services	433,012	430,697	434,100	434,100
Transfers In From Other Funds 9831	133,291	133,291	133,300	133,300
Total Other Financing Sources	133,291	133,291	133,300	133,300
Total Revenues	566,303	563,989	567,400	567,400
Other Loan Payments Principal 3312	320,707	327,262	333,971	333,971
Interest On Other Long Term Debt 3452	136,341	129,785	123,078	123,078
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	(109,256)	(106,942)	(110,351)	(110,351)

Fund: S510 CSA 3 Camp Chaffee

Function: Public Protection

Activity: Other Protection

4100 CSA 3 Camp Chaffee

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	17,200	13,800	16,157	16,157
Total Revenues	13,010	14,210	14,480	14,480
Net Income (Loss)	4,190	(410)	1,677	1,677

Budget Unit Description:
CSA 3 Camp Chaffee

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	11,517	11,472	11,920	11,920
Property Taxes Current Unsecured	8521	359	344	370	370
Property Taxes Prior Unsecured	8541	16	11	10	10
Supplemental Property Taxes Current	8551	173	347	180	180
Supplemental Property Taxes Prior	8561	14	30	10	10
Total Taxes		12,079	12,204	12,490	12,490
Penalties And Costs On Delinquent Taxes	8841	6	14	100	100
Total Fines Forfeitures and Penalties		6	14	100	100
Investment Income	8911	467	465	320	320
Total Revenue from Use of Money and Property		467	465	320	320
State Homeowners Property Tax Relief	9211	62	59	100	100
Total Intergovernmental Revenues		62	59	100	100
Special Assessments	9421	1,345	1,468	1,470	1,470
Total Charges for Services		1,345	1,468	1,470	1,470
Total Revenues		13,960	14,210	14,480	14,480
Facilities Projects ISF	2115	9,471	0	0	0
Other Maintenance ISF	2116	162	0	0	0
Cost Allocation Plan Charges	2158	716	164	114	114
Attorney Services	2185	1,878	683	2,000	2,000
Collection And Billing Services	2191	169	171	186	186
Other Professional And Specialized Services Non ISF	2199	0	0	0	0
Management And Admin Survey ISF	2204	4,050	3,200	5,000	5,000
Public Works ISF Charges	2205	14,049	9,312	8,857	8,857
Total Services and Supplies		30,495	13,529	16,157	16,157
Interest On Other Long Term Debt	3452	0	271	0	0
Total Other Charges		0	271	0	0
Total Expenditures and Appropriations		30,495	13,800	16,157	16,157
Net Cost		16,535	(410)	1,677	1,677

Fund: S520 CSA 4 Oak Park

Function: Public Protection

Activity: Other Protection

4110 CSA 4 Oak Park

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,241,300	1,205,531	1,728,450	1,728,450
Total Revenues	1,206,500	1,161,090	1,242,970	1,242,970
Net Income (Loss)	34,800	44,441	485,480	485,480

Budget Unit Description:
CSA 4 Oak Park

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	896,695	929,653	1,021,200	1,021,200
Property Taxes Current Unsecured	8521	28,011	28,027	30,400	30,400
Property Taxes Prior Secured	8531	0	0	550	550
Property Taxes Prior Unsecured	8541	1,245	897	1,220	1,220
Supplemental Property Taxes Current	8551	22,041	9,152	22,800	22,800
Supplemental Property Taxes Prior	8561	949	1,633	600	600
Total Taxes		948,941	969,363	1,076,770	1,076,770
Penalties And Costs On Delinquent Taxes	8841	249	592	500	500
Total Fines Forfeitures and Penalties		249	592	500	500
Investment Income	8911	90,925	91,381	67,700	67,700
Total Revenue from Use of Money and Property		90,925	91,381	67,700	67,700
State Homeowners Property Tax Relief	9211	4,873	4,803	6,400	6,400
Total Intergovernmental Revenues		4,873	4,803	6,400	6,400
Special Assessments	9421	92,024	94,951	91,600	91,600
Total Charges for Services		92,024	94,951	91,600	91,600
Insurance Recoveries	9851	14,506	0	0	0
Total Other Financing Sources		14,506	0	0	0
Total Revenues		1,151,519	1,161,090	1,242,970	1,242,970
Cost Allocation Plan Charges	2158	6,133	5,761	5,090	5,090
Miscellaneous Expense	2159	0	0	5,000	5,000
Purchasing Charges ISF	2165	1,701	2,042	1,920	1,920
Attorney Services	2185	1,813	3,822	5,000	5,000
Collection And Billing Services	2191	13,633	14,663	15,400	15,400
Other Professional And Specialized Services Non ISF	2199	654,447	620,592	1,075,520	1,075,520
Management And Admin Survey ISF	2204	38,775	38,800	47,800	47,800
Public Works ISF Charges	2205	132,571	147,034	160,600	160,600
Minor Equipment	2264	0	3,835	2,500	2,500
Utilities	2311	311,774	368,983	409,620	409,620
Total Services and Supplies		1,160,847	1,205,531	1,728,450	1,728,450
Total Expenditures and Appropriations		1,160,847	1,205,531	1,728,450	1,728,450
Net Cost		9,329	44,441	485,480	485,480

Fund: S530 CSA 14 Unincorp Street Lt

Function: Public Protection

Activity: Other Protection

4120 CSA 14 Unincorporated Street Lighting

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	476,140	340,241	392,700	392,700
Total Revenues	712,500	828,490	762,600	762,600
Net Income (Loss)	(236,360)	(488,249)	(369,900)	(369,900)

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	543,963	574,046	563,000	563,000
Property Taxes Current Unsecured	8521	17,439	17,593	18,100	18,100
Property Taxes Prior Secured	8531	0	0	200	200
Property Taxes Prior Unsecured	8541	774	566	700	700
Supplemental Property Taxes Current	8551	14,013	4,741	500	500
Supplemental Property Taxes Prior	8561	558	973	200	200
Residual Property Taxes	8571	9,924	10,958	5,200	5,200
Passthrough Property Taxes	8581	6,161	6,603	3,100	3,100
Total Taxes		592,832	615,480	591,000	591,000
Penalties And Costs On Delinquent Taxes	8841	141	341	300	300
Total Fines Forfeitures and Penalties		141	341	300	300
Investment Income	8911	141,410	169,314	125,300	125,300
Total Revenue from Use of Money and Property		141,410	169,314	125,300	125,300
State Homeowners Property Tax Relief	9211	2,817	2,812	3,000	3,000
RDA Pass Through	9372	0	0	2,400	2,400
Total Intergovernmental Revenues		2,817	2,812	5,400	5,400
Special Assessments	9421	41,331	40,543	40,600	40,600
Total Charges for Services		41,331	40,543	40,600	40,600
Total Revenues		778,530	828,490	762,600	762,600
Cost Allocation Plan Charges	2158	1,188	842	1,300	1,300
Purchasing Charges ISF	2165	396	412	5,000	5,000
Attorney Services	2185	518	956	1,000	1,000
Collection And Billing Services	2191	8,136	8,699	8,200	8,200
Other Professional And Specialized Services Non ISF	2199	31,165	32,100	40,000	40,000
Management And Admin Survey ISF	2204	23,400	27,300	27,800	27,800
Public Works ISF Charges	2205	16,265	40,227	59,400	59,400
Utilities	2311	215,771	229,706	250,000	250,000
Total Services and Supplies		296,837	340,241	392,700	392,700
Total Expenditures and Appropriations		296,837	340,241	392,700	392,700
Net Cost		(481,693)	(488,249)	(369,900)	(369,900)

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 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,534,196	1,014,499	1,590,042	1,590,042
Total Revenues	1,828,356	1,404,844	1,554,388	1,554,388
Net Income (Loss)	(294,160)	(390,345)	35,654	35,654

Budget Unit Description:

CSA 29 North Coast Operations and Maintenance

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	145	3,835	1,900	1,900
Total Fines Forfeitures and Penalties		145	3,835	1,900	1,900
Investment Income	8911	15,544	33,604	16,219	16,219
Total Revenue from Use of Money and Property		15,544	33,604	16,219	16,219
Special Assessments	9421	1,103,901	1,241,148	1,220,760	1,220,760
Planning And Engineering Services	9481	17,749	30,792	14,364	14,364
Sewer Connection Fees	9611	0	0	5,240	5,240
Sanitation Services	9612	80,224	90,254	90,254	90,254
Sewer Standby Charges	9617	0	0	240	240
Other Charges For Services	9708	5,401	5,211	5,211	5,211
Total Charges for Services		1,207,275	1,367,405	1,336,069	1,336,069
Miscellaneous Revenue	9790	0	0	200	200
Total Miscellaneous Revenues		0	0	200	200
Transfers In From Other Funds	9831	0	0	200,000	200,000
Longterm Debt Proceeds	9841	0	0	0	0
Total Other Financing Sources		0	0	200,000	200,000
Total Revenues		1,222,964	1,404,844	1,554,388	1,554,388
Voice Data ISF	2032	695	764	765	765
General Insurance Allocation ISF	2071	984	980	1,500	1,500
Equipment Maintenance	2101	500	0	0	0
Equipment Maintenance Contracts	2102	262,572	209,332	125,000	125,000
Maintenance Supplies And Parts	2104	123,902	74,671	115,000	115,000
Buildings And Improvements Maintenance	2112	10,596	1,403	140,000	140,000
Cost Allocation Plan Charges	2158	7,728	7,728	3,985	3,985
Miscellaneous Expense	2159	5,408	6,223	16,500	16,500
Printing And Binding Non ISF	2162	0	0	200	200
Mail Center ISF	2164	0	173	200	200
Purchasing Charges ISF	2165	1,356	1,565	1,562	1,562
Graphics Charges ISF	2166	0	466	700	700
Engineering And Technical Surveys	2183	0	0	54,400	54,400
Attorney Services	2185	2,295	4,709	3,300	3,300
Lab Services - Non Medical	2188	4,600	3,449	7,000	7,000
Collection And Billing Services	2191	2,756	3,110	1,500	1,500
Software Maintenance Agreements	2194	8,260	742	5,000	5,000

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Professional And Specialized Services Non ISF	2199	157,192	95,644	240,000	240,000
Management And Admin Survey ISF	2204	43,650	64,300	83,500	83,500
Public Works ISF Charges	2205	380,760	450,694	258,260	258,260
Rent And Leases Equipment Noncounty Owned	2231	21,104	19,480	11,300	11,300
Software Subscriptions Non ISF	2236	1,509	524	0	0
Minor Equipment	2264	0	7,789	71,200	71,200
Water And Sewer System Power	2313	31,250	31,584	40,000	40,000
Total Services and Supplies		1,067,116	985,330	1,180,872	1,180,872
Interest On Other Long Term Debt	3452	0	29,169	0	0
Interest On Short Term Debt	3471	28,540	0	24,000	24,000
Total Other Charges		28,540	29,169	24,000	24,000
Sewer System Improvement	4113	0	0	377,800	377,800
Total Capital Assets		0	0	377,800	377,800
Transfers Out To Other Funds	5111	2,370	0	7,370	7,370
Total Other Financing Uses		2,370	0	7,370	7,370
Total Expenditures and Appropriations		1,098,025	1,014,499	1,590,042	1,590,042
Net Cost		(124,938)	(390,345)	35,654	35,654

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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 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,527,743	416,219	692,495	692,495
Total Revenues	415,404	431,718	454,845	454,845
Net Income (Loss)	1,112,339	(15,499)	237,650	237,650

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	982	1,425	500	500
Total Fines Forfeitures and Penalties		982	1,425	500	500
Investment Income	8911	69,105	79,978	58,113	58,113
Lease Interest	8915	0	0	200	200
Rents And Concessions	8931	8,388	8,640	8,768	8,768
Lease Revenue	8935	0	0	27,000	27,000
Total Revenue from Use of Money and Property		77,494	88,618	94,081	94,081
Special Assessments	9421	332,382	338,729	345,250	345,250
Planning And Engineering Services	9481	5,000	0	1,000	1,000
Sewer Connection Fees	9611	7,724	0	10,000	10,000
Sanitation Services	9612	623	654	654	654
Sewer Standby Charges	9617	0	0	360	360
Other Charges For Services	9708	2,599	2,292	3,000	3,000
Total Charges for Services		348,328	341,675	360,264	360,264
Total Revenues		426,803	431,718	454,845	454,845
Voice Data ISF	2032	551	515	607	607
General Insurance Allocation ISF	2071	802	864	1,300	1,300
Equipment Maintenance	2101	0	1,098	1,000	1,000
Equipment Maintenance Contracts	2102	73,205	(10,667)	72,000	72,000
Maintenance Supplies And Parts	2104	2,051	5,957	6,500	6,500
Buildings And Improvements Maintenance	2112	8,846	0	45,000	45,000
Cost Allocation Plan Charges	2158	2,530	3,428	1,615	1,615
Miscellaneous Expense	2159	12,736	21,802	10,000	10,000
Printing And Binding Non ISF	2162	0	0	100	100
Mail Center ISF	2164	0	127	0	0
Purchasing Charges ISF	2165	385	522	509	509
Graphics Charges ISF	2166	0	436	0	0
Engineering And Technical Surveys	2183	0	0	54,000	54,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	(59,125)	59,135	0	0
Attorney Services	2185	552	1,024	5,000	5,000
Lab Services - Non Medical	2188	1,860	1,533	2,500	2,500
Collection And Billing Services	2191	859	913	1,000	1,000
Software Maintenance Agreements	2194	472	290	2,000	2,000
Other Professional And Specialized Services Non ISF	2199	26,889	138	35,000	35,000

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Management And Admin Survey ISF	2204	28,125	33,000	72,373	72,373
Public Works ISF Charges	2205	66,566	121,613	168,750	168,750
Rent And Leases Equipment Noncounty Owned	2231	1	1	9,000	9,000
Software Subscriptions Non ISF	2236	1,222	464	500	500
Minor Equipment	2264	0	0	1,200	1,200
Water Supply Cost	2312	0	0	600	600
Water And Sewer System Power	2313	5,576	5,554	7,500	7,500
Sewage Treatment Costs	2314	136,494	140,980	137,941	137,941
Total Services and Supplies		310,597	388,724	635,995	635,995
Bad Debts	3711	0	25,418	0	0
Total Other Charges		0	25,418	0	0
Sewer System Improvement	4113	0	2,077	50,000	50,000
Total Capital Assets		0	2,077	50,000	50,000
Transfers Out To Other Funds	5111	1,931	0	6,500	6,500
Total Other Financing Uses		1,931	0	6,500	6,500
Total Expenditures and Appropriations		312,529	416,219	692,495	692,495
Net Cost		(114,275)	(15,499)	237,650	237,650

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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 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	4,200	3,167	3,500	3,500
Total Revenues	7,795	10,623	8,268	8,268
Net Income (Loss)	(3,595)	(7,456)	(4,768)	(4,768)

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 (OWTS) within the unincorporated area of the County.

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

Fund: S560 CSA 32 Onsite Wastewater
Management

Budget Unit: 2960 CSA 32 Onsite Wastewater
Management

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	4,150	4,599	4,250	4,250
Property Taxes Current Unsecured	8521	131	140	150	150
Property Taxes Prior Unsecured	8541	6	5	5	5
Supplemental Property Taxes Current	8551	67	126	65	65
Supplemental Property Taxes Prior	8561	5	12	5	5
Total Taxes		4,359	4,882	4,475	4,475
Penalties And Costs On Delinquent Taxes	8841	1	3	1	1
Total Fines Forfeitures and Penalties		1	3	1	1
Investment Income	8911	3,165	3,730	2,000	2,000
Total Revenue from Use of Money and Property		3,165	3,730	2,000	2,000
State Homeowners Property Tax Relief	9211	23	24	25	25
Total Intergovernmental Revenues		23	24	25	25
Planning And Engineering Services	9481	975	1,950	1,705	1,705
Cost Allocation Plan Revenue	9731	50	34	62	62
Total Charges for Services		1,025	1,984	1,767	1,767
Total Revenues		8,573	10,623	8,268	8,268
Cost Allocation Plan Charges	2158	0	0	0	0
Public Works ISF Charges	2205	296	3,167	3,500	3,500
Total Services and Supplies		296	3,167	3,500	3,500
Total Expenditures and Appropriations		296	3,167	3,500	3,500
Net Cost		(8,277)	(7,456)	(4,768)	(4,768)

Fund: S570 CSA 34 El Rio Operations And Maintenance

Function: Public Protection

Activity: Other Protection

4150 CSA 34 El Rio Operations and Maintenance

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,450,053	792,060	1,211,990	1,211,990
Total Revenues	1,019,900	1,163,306	1,066,981	1,066,981
Net Income (Loss)	430,153	(371,246)	145,009	145,009

Budget Unit Description:

CSA 34 El 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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	7,022	7,039	0	0
Total Fines Forfeitures and Penalties		7,022	7,039	0	0
Investment Income	8911	210,023	260,930	184,100	184,100
Total Revenue from Use of Money and Property		210,023	260,930	184,100	184,100
Special Assessments	9421	859,904	834,647	822,181	822,181
Sanitation Services	9612	60,000	60,516	60,500	60,500
Other Charges For Services	9708	850	175	200	200
Total Charges for Services		920,754	895,338	882,881	882,881
Total Revenues		1,137,798	1,163,306	1,066,981	1,066,981
General Insurance Allocation ISF	2071	3,995	4,421	6,700	6,700
Equipment Maintenance	2101	0	0	2,000	2,000
Equipment Maintenance Contracts	2102	11,758	61,944	20,000	20,000
Maintenance Supplies And Parts	2104	1,317	12,851	11,000	11,000
Buildings And Improvements Maintenance	2112	0	0	40,000	40,000
Cost Allocation Plan Charges	2158	6,114	5,237	4,900	4,900
Miscellaneous Expense	2159	4,544	4,744	10,000	10,000
Mail Center ISF	2164	0	707	0	0
Purchasing Charges ISF	2165	282	316	300	300
Graphics Charges ISF	2166	0	949	0	0
Engineering And Technical Surveys	2183	0	0	55,100	55,100
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	0	1,000	1,000
Attorney Services	2185	490	410	600	600
Lab Services - Non Medical	2188	1,505	2,898	20,000	20,000
Collection And Billing Services	2191	3,370	5,126	3,000	3,000
Software Maintenance Agreements	2194	419	913	0	0
Other Professional And Specialized Services Non ISF	2199	31,153	650	50,000	50,000
Management And Admin Survey ISF	2204	55,600	65,600	62,000	62,000
Public Works ISF Charges	2205	61,155	108,368	202,030	202,030
Rent And Leases Equipment Noncounty Owned	2231	1	0	2,000	2,000
Software Subscriptions Non ISF	2236	2,872	2,360	0	0
Minor Equipment	2264	0	0	900	900
Water Supply Cost	2312	0	0	500	500
Water And Sewer System Power	2313	2,796	3,029	3,500	3,500

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Sewage Treatment Costs	2314	403,490	378,246	500,000	500,000
Total Services and Supplies		590,861	658,769	995,530	995,530
Sewer System Improvement	4113	0	0	50,000	50,000
Sewer Construction Project 1099	4116	0	0	0	0
Total Capital Assets		0	0	50,000	50,000
Transfers Out To Other Funds	5111	142,900	133,291	166,460	166,460
Total Other Financing Uses		142,900	133,291	166,460	166,460
Total Expenditures and Appropriations		733,761	792,060	1,211,990	1,211,990
Net Cost		(404,037)	(371,246)	145,009	145,009

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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 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	245,428,127	265,396,896	286,141,814	286,141,814
Total Revenues	241,870,797	285,630,994	259,910,354	259,910,354
Net Income (Loss)	3,557,330	(20,234,098)	26,231,460	26,231,460
Auth Positions	673	0	683	683
FTE Positions	672.0	0.0	682.0	682.0

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 2024, the Fire District maintained 33 fire stations and responded to approximately 55,322 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 Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

Fund: S600 Ventura County Fire Protection District

Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	163,779,319	171,426,516	176,434,052	176,434,052
Property Taxes Current Unsecured	8521	4,375,223	4,340,761	4,340,761	4,340,761
Property Taxes Prior Unsecured	8541	251,119	182,769	180,000	180,000
Supplemental Property Taxes Current	8551	4,264,367	3,419,962	2,715,166	2,715,166
Supplemental Property Taxes Prior	8561	171,404	310,119	60,000	60,000
Residual Property Taxes	8571	6,807,203	7,221,542	6,969,329	6,969,329
Passthrough Property Taxes	8581	9,198,063	10,023,122	9,804,404	9,804,404
Total Taxes		188,846,699	196,924,792	200,503,712	200,503,712
Other Licenses And Permits	8799	1,142,017	1,370,220	1,222,169	1,222,169
Total Licenses Permits and Franchises		1,142,017	1,370,220	1,222,169	1,222,169
Penalties And Costs On Delinquent Taxes	8841	65,451	91,950	43,000	43,000
Total Fines Forfeitures and Penalties		65,451	91,950	43,000	43,000
Investment Income	8911	7,078,341	6,428,934	4,919,917	4,919,917
Lease Interest	8915	6,591	6,056	5,467	5,467
Rents And Concessions	8931	33,871	127,027	235,353	235,353
Lease Revenue	8935	9,999	11,032	12,133	12,133
Other Lease Revenue	8938	32,924	33,912	34,929	34,929
Total Revenue from Use of Money and Property		7,161,726	6,606,960	5,207,799	5,207,799
Intergovernmental Prior Year Revenue	9001	(7,885)	(366,913)	0	0
State Disaster Relief	9191	41,443	216,648	0	0
State Homeowners Property Tax Relief	9211	947,872	942,359	966,611	966,611
State Other	9252	29,039,581	33,212,561	29,210,162	29,210,162
State SB90	9253	29,625	30,293	0	0
Federal Disaster Relief	9301	452,113	2,906,137	0	0
Federal Other	9351	1,383,422	909,803	1,318,278	1,318,278
Other In-Lieu Revenues	9361	0	4,579	0	0
Other Governmental Agencies	9371	20,593	14,620	0	0
Total Intergovernmental Revenues		31,906,763	37,870,088	31,495,051	31,495,051
Charges For Services Prior Year Revenue	9401	67,570	(6,681,213)	0	0
Special Assessments	9421	53,840	94,756	63,000	63,000
Contract Revenue	9703	2,176,900	2,195,774	2,204,585	2,204,585
Emergency Services Reimburse	9706	11,217,071	29,460,437	10,900,000	10,900,000
NSF Check Charge	9707	0	30	0	0
Total Charges for Services		13,515,381	25,069,785	13,167,585	13,167,585
Miscellaneous Prior Year Revenue	9741	0	(1)	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Service Concession Arrangement Revenue	9775	9,259,774	9,763,423	4,995,179	4,995,179
Other Non-Governmental Grant Revenue	9780	0	25,039	0	0
Cash Overage	9789	0	(0)	0	0
Miscellaneous Revenue	9790	3,296,627	4,649,244	201,015	201,015
Total Miscellaneous Revenues		12,556,401	14,437,706	5,196,194	5,196,194
Sale of Capital Assets	9821	213,554	243,524	74,844	74,844
Transfers In From Other Funds	9831	3,000,000	3,000,000	3,000,000	3,000,000
Insurance Recoveries	9851	168,907	15,968	0	0
Total Other Financing Sources		3,382,460	3,259,493	3,074,844	3,074,844
Total Revenues		258,576,898	285,630,994	259,910,354	259,910,354
Regular Salaries	1101	63,397,784	67,310,716	77,893,366	77,893,366
Extra Help	1102	1,505,048	1,459,000	2,070,296	2,070,296
Overtime	1105	33,660,882	45,864,516	51,659,479	51,659,479
Supplemental Payments	1106	6,303,718	7,545,690	8,130,621	8,130,621
Terminations	1107	2,683,043	2,907,703	2,344,660	2,344,660
Call Back Staffing	1108	718,156	841,725	990,907	990,907
Retirement Contribution	1121	20,358,506	22,796,492	21,974,525	21,974,525
OASDI Contribution	1122	945,750	1,015,141	1,170,755	1,170,755
FICA Medicare	1123	1,584,301	1,842,125	2,094,614	2,094,614
Safe Harbor	1124	45,721	48,205	42,477	42,477
In-Lieu Contributions	1125	1,051,928	1,224,344	1,376,971	1,376,971
Retiree Health Payment 1099	1128	79,250	50,607	38,395	38,395
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	13,488	11,625	11,637	11,637
457 Supplemental Retirement Plan	1130	36,587	33,064	49,135	49,135
Group Insurance	1141	8,049,136	8,548,242	10,258,227	10,258,227
Life Insurance For Department Heads And Management	1142	5,715	5,690	6,448	6,448
State Unemployment Insurance	1143	(2,462)	0	0	0
Management Disability Insurance	1144	54,471	47,623	71,191	71,191
Workers' Compensation Insurance	1165	10,952,025	12,899,819	13,594,193	13,594,193
401K Plan	1171	1,132,050	1,222,999	1,346,610	1,346,610
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,917,642	1,819,594	2,335,290	2,335,290

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Salary And Employee Benefits Current Year Adj Decrease	1992	(25,232)	8,434	0	0
Total Salaries and Employee Benefits		154,467,505	177,503,354	197,459,797	197,459,797
Agricultural	2011	367	92	0	0
Clothing And Personal Supplies	2021	1,131,736	1,250,678	1,455,130	1,455,130
Uniform Allowance	2022	546,375	560,825	580,000	580,000
Communications	2031	1,428,964	1,414,337	1,421,500	1,421,500
Voice Data ISF	2032	1,272,287	963,891	1,116,911	1,116,911
Radio Communications ISF	2033	1,235,087	2,920,851	1,621,121	1,621,121
Food	2041	293,728	449,325	247,583	247,583
Kitchen Supplies	2051	24,789	14,944	15,000	15,000
Bedding And Linens Supplies	2052	62,607	94,259	70,000	70,000
Janitorial Supplies	2054	149,770	153,344	132,000	132,000
Janitorial Services Non ISF	2055	192,902	267,667	157,700	157,700
Other Household Expense	2056	28,729	51,757	35,000	35,000
Hazardous Material Disposal	2057	51,963	109,383	54,000	54,000
Housekeeping Grounds ISF Charges	2058	10,706	33,531	0	0
General Insurance Allocation ISF	2071	1,574,402	1,459,025	1,963,173	1,963,173
Income Protection Plan Payments	2080	62,935	182,401	150,000	150,000
Equipment Maintenance	2101	1,540,240	1,319,444	992,009	992,009
Equipment Maintenance Contracts	2102	0	0	61,023	61,023
Maintenance Supplies And Parts	2104	2,135,554	2,360,185	3,023,500	3,023,500
Road Supplies	2105	13,364	0	0	0
Buildings And Improvements Maintenance	2112	1,513,742	1,464,989	1,805,000	1,805,000
Facilities And Materials Sq Ft Allocation ISF	2114	3,014,838	3,173,680	3,199,672	3,199,672
Facilities Projects ISF	2115	0	275	0	0
Other Maintenance ISF	2116	180,955	255,554	0	0
Medical And Laboratory Supplies	2121	525,498	497,525	675,000	675,000
Medical Claims ISF	2122	1,371	1,371	1,400	1,400
Memberships And Dues	2131	44,097	70,437	80,779	80,779
Cost Allocation Plan Charges	2158	2,257,495	2,347,014	2,292,102	2,292,102
Miscellaneous Expense	2159	337,505	76,278	77,700	77,700
Office Supplies	2161	84,484	93,656	72,239	72,239
Printing And Binding Non ISF	2162	35,102	19,885	39,255	39,255
Books And Publications	2163	26,236	23,141	30,700	30,700

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Mail Center ISF	2164	19,632	20,317	61,200	61,200
Purchasing Charges ISF	2165	134,488	175,899	168,917	168,917
Graphics Charges ISF	2166	27,467	18,182	91,800	91,800
Copy Machine Chgs ISF	2167	61,280	63,922	71,310	71,310
Stores ISF	2168	804	10	0	0
Miscellaneous Office Expense	2179	55,218	42,065	25,200	25,200
Attorney Services	2185	123,843	250,032	250,000	250,000
Credit Card Fees	2190	486	297	500	500
Marketing And Advertising	2193	7,429	5,032	5,000	5,000
Software Maintenance Agreements	2194	558,052	460,960	560,562	560,562
Professional Medical Services	2197	354,924	440,824	532,000	532,000
Other Professional And Specialized Services Non ISF	2199	13,331,249	15,790,682	4,329,326	4,329,326
Employee Health Services	2201	118,347	223,514	245,708	245,708
Information Technology ISF	2202	3,113,599	3,430,723	5,723,680	5,723,680
County Geographical Information Systems Expense ISF	2203	57,224	69,451	136,400	136,400
Public Works ISF Charges	2205	19,020	13,924	15,000	15,000
Special Services ISF	2206	9,113	10,134	10,198	10,198
Employee Benefits ISF	2210	736,044	720,569	754,135	754,135
Publications And Legal Notices	2221	346	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	185,713	203,062	185,500	185,500
Software Subscriptions Non ISF	2236	1,260,178	1,872,943	1,923,549	1,923,549
Building Leases And Rentals Noncounty Owned	2241	22,228	15,639	28,865	28,865
Building Leases And Rentals County Owned	2242	473,797	252,968	72,483	72,483
Storage Charges ISF	2244	2,806	2,663	2,454	2,454
Computer Equipment <5000	2261	717,768	1,391,663	1,323,868	1,323,868
Furniture And Fixtures <5000	2262	228,259	478,715	164,000	164,000
Minor Equipment	2264	2,503,383	2,798,511	3,360,006	3,360,006
Training ISF	2272	0	55	0	0
Education Conference And Seminars	2273	362,105	432,380	897,327	897,327
Private Vehicle Mileage	2291	10,186	18,302	6,500	6,500
Travel Expense	2292	578,469	786,840	724,322	724,322
Freight, Express, Other Delivery	2293	16,020	20,102	14,250	14,250

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

Fund: S600 Ventura County Fire Protection District

Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Gas And Diesel Fuel Non ISF	2294	1,599,325	1,558,058	1,826,200	1,826,200
Transportation Expense	2299	139,355	208,554	272,525	272,525
Gas And Diesel Fuel ISF	2301	127,970	82,617	158,968	158,968
Transportation Charges ISF	2302	1,975	4,034	3,000	3,000
Motorpool ISF	2303	0	0	0	0
Transportation Work Order	2304	0	544	0	0
Utilities	2311	175,355	607,109	555,000	555,000
Services And Supplies Current Year Adj Increase	2991	249,192	294,311	490,000	490,000
Total Services and Supplies		47,160,476	54,395,347	46,359,250	46,359,250
Contributions To Outside Agencies	3811	384,008	76,918	454,000	454,000
Total Other Charges		384,008	76,918	454,000	454,000
Land Improvements	4012	13,130	0	0	0
Buildings And Improvements	4111	14,919,184	43,282	0	0
Construction By Contractor 1099	4117	9,353,749	21,792,185	7,065,000	7,065,000
Equipment	4601	2,460,383	2,726,688	20,770,767	20,770,767
Vehicles	4671	7,582,039	8,853,272	13,478,000	13,478,000
Computer Software	4701	0	5,851	55,000	55,000
Total Capital Assets		34,328,484	33,421,278	41,368,767	41,368,767
Transfers Out To Other Funds	5111	115,538	0	0	0
Total Other Financing Uses		115,538	0	0	0
Contingencies	6101	0	0	500,000	500,000
Total Appropriations for Contingencies		0	0	500,000	500,000
Total Expenditures and Appropriations		236,456,012	265,396,896	286,141,814	286,141,814
Net Cost		(22,120,886)	(20,234,098)	26,231,460	26,231,460

Fund: S700 WPD Admin

Function: Public Protection

Activity: Flood Control & Soil & Water Conservation

4200 Watershed Protection District Administration

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,659,982	4,511,833	5,750,784	5,750,784
Total Revenues	5,300,900	5,740,530	5,693,700	5,693,700
Net Income (Loss)	359,082	(1,228,697)	57,084	57,084

Budget Unit Description:

Watershed Protection District Administration

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	3,622,157	3,795,027	3,862,200	3,862,200
Property Taxes Current Unsecured	8521	94,404	93,780	97,100	97,100
Property Taxes Prior Secured	8531	0	0	0	0
Property Taxes Prior Unsecured	8541	5,649	4,114	4,200	4,200
Supplemental Property Taxes Current	8551	96,080	48,660	72,500	72,500
Supplemental Property Taxes Prior	8561	3,859	6,985	4,000	4,000
Residual Property Taxes	8571	198,203	219,971	212,200	212,200
Passthrough Property Taxes	8581	227,932	257,240	253,600	253,600
Total Taxes		4,248,284	4,425,776	4,505,800	4,505,800
Other Licenses And Permits	8799	73,330	80,255	80,000	80,000
Total Licenses Permits and Franchises		73,330	80,255	80,000	80,000
Penalties And Costs On Delinquent Taxes	8841	778	1,804	1,000	1,000
Total Fines Forfeitures and Penalties		778	1,804	1,000	1,000
Investment Income	8911	278,116	331,327	223,500	223,500
Total Revenue from Use of Money and Property		278,116	331,327	223,500	223,500
State Homeowners Property Tax Relief	9211	20,968	20,864	24,500	24,500
State Other	9252	11,459	32,170	26,900	26,900
Federal Public Assistance Programs	9273	47,968	24,740	0	0
Other In-Lieu Revenues	9361	0	213	0	0
Total Intergovernmental Revenues		80,395	77,987	51,400	51,400
Planning And Engineering Services	9481	456,044	823,382	830,000	830,000
Total Charges for Services		456,044	823,382	830,000	830,000
Other Sales	9751	0	0	1,000	1,000
Miscellaneous Revenue	9790	30,514	0	1,000	1,000
Total Miscellaneous Revenues		30,514	0	2,000	2,000
Total Revenues		5,167,460	5,740,530	5,693,700	5,693,700
General Insurance Allocation ISF	2071	36,194	34,051	108,700	108,700
Equipment Maintenance	2101	0	720	5,000	5,000
Hydrology Supplies	2103	28,313	755	17,000	17,000
Maintenance Supplies And Parts	2104	0	1,201	5,000	5,000
Memberships And Dues	2131	0	0	0	0
Cost Allocation Plan Charges	2158	24,753	20,195	10,066	10,066
Miscellaneous Expense	2159	2,605	11,869	3,500	3,500
Printing And Binding Non ISF	2162	0	0	0	0
Mail Center ISF	2164	10,026	8,745	9,762	9,762
Purchasing Charges ISF	2165	758	1,043	877	877

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Graphics Charges ISF	2166	112,099	183,686	300,500	300,500
Engineering And Technical Surveys	2183	158,926	176,776	807,000	807,000
Attorney Services	2185	107,760	152,486	110,000	110,000
Software Maintenance Agreements	2194	27,767	38,788	41,200	41,200
Other Professional And Specialized Services Non ISF	2199	137,687	77,129	571,000	571,000
Information Technology ISF	2202	11,660	9,108	8,869	8,869
Management And Admin Survey ISF	2204	149,775	149,800	91,000	91,000
Public Works ISF Charges	2205	2,402,026	3,626,138	3,500,510	3,500,510
Software Subscriptions Non ISF	2236	26,975	18,802	25,800	25,800
Minor Equipment	2264	0	540	65,000	65,000
Total Services and Supplies		3,237,325	4,511,833	5,680,784	5,680,784
Equipment	4601	9,995	0	70,000	70,000
Total Capital Assets		9,995	0	70,000	70,000
Total Expenditures and Appropriations		3,247,320	4,511,833	5,750,784	5,750,784
Net Cost		(1,920,141)	(1,228,697)	57,084	57,084

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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 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	14,333,100	9,360,332	16,603,948	16,603,948
Total Revenues	16,189,200	8,881,680	14,121,495	14,121,495
Net Income (Loss)	(1,856,100)	478,653	2,482,453	2,482,453

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	2,728,697	2,853,885	2,932,362	2,932,362
Property Taxes Current Unsecured	8521	85,256	86,116	89,114	89,114
Property Taxes Prior Unsecured	8541	4,163	3,030	3,105	3,105
Supplemental Property Taxes Current	8551	70,133	35,903	50,922	50,922
Supplemental Property Taxes Prior	8561	2,761	5,043	2,000	2,000
Residual Property Taxes	8571	157,396	187,280	188,888	188,888
Passthrough Property Taxes	8581	78,070	73,253	64,170	64,170
Total Taxes		3,126,474	3,244,511	3,330,561	3,330,561
Penalties And Costs On Delinquent Taxes	8841	3,394	3,834	3,500	3,500
Total Fines Forfeitures and Penalties		3,394	3,834	3,500	3,500
Investment Income	8911	246,893	158,036	113,700	113,700
Total Revenue from Use of Money and Property		246,893	158,036	113,700	113,700
State Homeowners Property Tax Relief	9211	15,913	15,845	17,181	17,181
State Other	9252	2,362,818	1,790,629	9,057,585	9,057,585
Federal Public Assistance Programs	9273	0	81,646	853,500	853,500
Federal Other	9351	25,431	2,451,624	0	0
Other Governmental Agencies	9371	44,283	39,711	0	0
Total Intergovernmental Revenues		2,448,445	4,379,455	9,928,266	9,928,266
Special Assessments	9421	748,444	721,020	730,468	730,468
Acreage Development Fees	9701	10,800	25,824	15,000	15,000
Total Charges for Services		759,244	746,844	745,468	745,468
Miscellaneous Revenue	9790	72,163	0	0	0
Total Miscellaneous Revenues		72,163	0	0	0
Sale of Capital Assets	9821	0	349,000	0	0
Transfers In From Other Funds	9831	25,000	0	0	0
Total Other Financing Sources		25,000	349,000	0	0
Total Revenues		6,681,614	8,881,680	14,121,495	14,121,495
Communications	2031	640	1,115	500	500
Voice Data ISF	2032	1,181	1,291	1,310	1,310
Radio Communications ISF	2033	1,635	215	1,265	1,265
General Insurance Allocation ISF	2071	36,194	34,051	217,400	217,400
Equipment Maintenance	2101	15	0	5,000	5,000
Hydrology Supplies	2103	3,353	0	15,000	15,000
Maintenance Supplies And Parts	2104	2,505	20,357	77,500	77,500
Cost Allocation Plan Charges	2158	21,063	28,615	42,261	42,261
Miscellaneous Expense	2159	61,716	160,858	77,500	77,500

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Printing And Binding Non ISF	2162	0	2,955	3,500
Purchasing Charges ISF	2165	2,052	2,463	2,742
Graphics Charges ISF	2166	1,375	70	0
Engineering And Technical Surveys	2183	1,700,321	1,716,402	8,518,650
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	123,625	2,076,859	1,946,100
Attorney Services	2185	84,564	69,700	90,000
Lab Services - Non Medical	2188	4,754	5,219	10,000
Other Professional And Specialized Services Non ISF	2199	512,859	139,836	86,000
Management And Admin Survey ISF	2204	185,450	260,600	358,100
Public Works ISF Charges	2205	2,269,268	3,049,762	3,081,115
Special Services ISF	2206	34	0	0
Publications And Legal Notices	2221	0	553	3,500
Rent And Leases Equipment Noncounty Owned	2231	128,128	50,271	52,500
Heavy Equipment ISF	2233	113,942	76,878	100,000
Software Subscriptions Non ISF	2236	743	0	1,000
Minor Equipment	2264	218	0	67,700
Gas And Diesel Fuel ISF	2301	65,010	68,983	50,000
Transportation Charges ISF	2302	2,140	1,121	1,680
Transportation Work Order	2304	1,498	904	5,435
Utilities	2311	10,312	9,452	12,500
Services And Supplies Current Year Adj Increase	2991	178,653	165,503	289,990
Total Services and Supplies	5,513,247	7,944,030	15,118,248	15,118,248
Interest On Interfund Loans	3462	0	39,660	15,000
Rights Of Way Easements Purchase	3552	0	0	322,000
Rights Of Way Easements Temporary	3553	300	0	0
Total Other Charges	300	39,660	337,000	337,000
Land	4011	0	1,259,851	0
Infrastructure PWA Road And Watershed Networks	4901	166,091	4,270	5,000
Total Capital Assets	166,091	1,264,121	5,000	5,000
Transfers Out To Other Funds	5111	1,207,203	1,143,700	1,143,700
Total Other Financing Uses	1,207,203	112,521	1,143,700	1,143,700
Total Expenditures and Appropriations	6,886,841	9,360,332	16,603,948	16,603,948
Net Cost	205,227	478,653	2,482,453	2,482,453

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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 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	51,587,000	20,342,232	31,528,000	31,528,000
Total Revenues	34,464,900	25,322,820	36,697,500	36,697,500
Net Income (Loss)	17,122,100	(4,980,589)	(5,169,500)	(5,169,500)

Budget Unit Description:

Watershed Protection District Zone 2

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	11,766,535	12,351,865	12,703,800	12,703,800
Property Taxes Current Unsecured	8521	284,396	287,027	304,700	304,700
Property Taxes Prior Secured	8531	0	0	1,000	1,000
Property Taxes Prior Unsecured	8541	18,450	13,474	17,000	17,000
Supplemental Property Taxes Current	8551	313,425	159,068	240,100	240,100
Supplemental Property Taxes Prior	8561	12,545	22,741	12,900	12,900
Residual Property Taxes	8571	737,098	870,415	802,200	802,200
Passthrough Property Taxes	8581	945,780	1,005,827	1,063,800	1,063,800
Total Taxes		14,078,226	14,710,416	15,145,500	15,145,500
Penalties And Costs On Delinquent Taxes	8841	16,089	19,282	16,700	16,700
Total Fines Forfeitures and Penalties		16,089	19,282	16,700	16,700
Investment Income	8911	3,162,137	3,673,007	2,741,900	2,741,900
Lease Interest	8915	5,856	0	0	0
Rents And Concessions	8931	1,900	0	5,700	5,700
Lease Revenue	8935	24,384	0	0	0
Other Lease Revenue	8938	21,420	0	0	0
Total Revenue from Use of Money and Property		3,215,697	3,673,007	2,747,600	2,747,600
State Homeowners Property Tax Relief	9211	65,545	65,364	66,000	66,000
State Other	9252	0	146,994	3,458,600	3,458,600
Federal Public Assistance Programs	9273	0	1,304,775	6,037,000	6,037,000
Federal Other	9351	71,834	0	0	0
Other In-Lieu Revenues	9361	0	2,126	2,000	2,000
Other Governmental Agencies	9371	564,874	500,180	619,100	619,100
Total Intergovernmental Revenues		702,252	2,019,439	10,182,700	10,182,700
Special Assessments	9421	4,432,939	4,285,254	4,808,000	4,808,000
Acreage Development Fees	9701	105,242	507,195	115,000	115,000
Contract Revenue	9703	3,263	3,439	1,800,000	1,800,000
Other Charges For Services	9708	5,000	0	0	0
Cost Allocation Plan Revenue	9731	0	0	18,000	18,000
Total Charges for Services		4,546,445	4,795,887	6,741,000	6,741,000
Miscellaneous Revenue	9790	0	0	1,000	1,000
Total Miscellaneous Revenues		0	0	1,000	1,000
Transfers In From Other Funds	9831	1,129,118	104,788	1,863,000	1,863,000
Total Other Financing Sources		1,129,118	104,788	1,863,000	1,863,000
Total Revenues		23,687,827	25,322,820	36,697,500	36,697,500
Radio Communications ISF	2033	0	0	0	0

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
General Insurance Allocation ISF	2071	84,453	79,453	145,000	145,000
Equipment Maintenance	2101	74,107	21,197	99,400	99,400
Equipment Maintenance Contracts	2102	300,689	17,806	420,000	420,000
Hydrology Supplies	2103	61,985	69,238	80,000	80,000
Maintenance Supplies And Parts	2104	150,588	96,327	186,100	186,100
Memberships And Dues	2131	218,635	243,360	261,400	261,400
Cost Allocation Plan Charges	2158	48,359	92,530	60,200	60,200
Miscellaneous Expense	2159	42,652	106,628	103,700	103,700
Printing And Binding Non ISF	2162	0	525	10,000	10,000
Mail Center ISF	2164	0	0	0	0
Purchasing Charges ISF	2165	18,947	22,521	23,400	23,400
Graphics Charges ISF	2166	0	0	0	0
Engineering And Technical Surveys	2183	699,098	395,297	1,882,500	1,882,500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	2,119,336	1,604,042	12,628,800	12,628,800
Attorney Services	2185	28,231	23,145	32,000	32,000
Lab Services - Non Medical	2188	293,757	330,827	449,000	449,000
Software Maintenance Agreements	2194	625	625	0	0
Contributions And Grants To Non Governmental Agencies	2196	5,000	10,000	5,000	5,000
Other Professional And Specialized Services Non ISF	2199	488,918	1,070,400	1,185,300	1,185,300
Information Technology ISF	2202	980	0	0	0
Management And Admin Survey ISF	2204	560,350	668,300	508,000	508,000
Public Works ISF Charges	2205	6,310,344	6,328,607	6,910,700	6,910,700
Special Services ISF	2206	535	300	500	500
Publications And Legal Notices	2221	0	202	2,000	2,000
Rent And Leases Equipment Noncounty Owned	2231	2,841,268	1,538,364	2,595,300	2,595,300
Heavy Equipment ISF	2233	1,052,433	958,181	900,000	900,000
Software Subscriptions Non ISF	2236	2,153	2,217	3,000	3,000
Ground Facility Lease And Rent	2243	0	0	0	0
Minor Equipment	2264	1,566	6,683	296,800	296,800
Gas And Diesel Fuel ISF	2301	326,112	220,546	159,500	159,500
Transportation Charges ISF	2302	21,912	14,890	600	600
Transportation Work Order	2304	5,877	22,194	36,200	36,200
Utilities	2311	80,024	70,593	60,700	60,700

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

Fund: S720 WPD Zone 2 General

Budget Unit: 4220 Watershed Protection District Zone 2

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Services And Supplies Current Year Adj Increase	2991	0	0	0	0
Services And Supplies Current Year Adj Decrease	2992	(1,320,327)	(1,225,618)	(2,122,300)	(2,122,300)
Total Services and Supplies		14,518,608	12,789,381	26,922,800	26,922,800
Rights Of Way Easements Purchase	3552	0	0	0	0
Rights Of Way Easements Temporary	3553	42,000	4,500	500	500
Depreciation Expense	3611	0	0	1,300	1,300
Total Other Charges		42,000	4,500	1,800	1,800
Equipment	4601	19,937	0	20,000	20,000
Infrastructure PWA Road And Watershed Networks	4901	606,394	7,500,108	4,008,500	4,008,500
Total Capital Assets		626,331	7,500,108	4,028,500	4,028,500
Transfers Out To Other Funds	5111	378,666	48,242	574,900	574,900
Total Other Financing Uses		378,666	48,242	574,900	574,900
Total Expenditures and Appropriations		15,565,605	20,342,232	31,528,000	31,528,000
Net Cost		(8,122,221)	(4,980,589)	(5,169,500)	(5,169,500)

Fund: S730 WPD Zone 3 General

Function: Public Protection

Activity: Flood Control & Soil & Water Conservation

4230 Watershed Protection District Zone 3

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	26,775,197	12,725,502	23,500,523	23,500,523
Total Revenues	17,494,100	17,913,178	18,651,200	18,651,200
Net Income (Loss)	9,281,097	(5,187,677)	4,849,323	4,849,323

Budget Unit Description:

Watershed Protection District Zone 3

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	8,342,000	8,734,329	8,994,200	8,994,200
Property Taxes Current Unsecured	8521	211,500	205,520	212,800	212,800
Property Taxes Prior Unsecured	8541	13,064	9,508	9,800	9,800
Supplemental Property Taxes Current	8551	222,336	112,504	107,100	107,100
Supplemental Property Taxes Prior	8561	8,949	16,181	8,600	8,600
Residual Property Taxes	8571	452,950	474,175	486,500	486,500
Passthrough Property Taxes	8581	868,162	945,011	972,900	972,900
Total Taxes		10,118,960	10,497,228	10,791,900	10,791,900
Penalties And Costs On Delinquent Taxes	8841	10,907	16,177	12,000	12,000
Total Fines Forfeitures and Penalties		10,907	16,177	12,000	12,000
Investment Income	8911	1,500,283	1,656,704	1,175,900	1,175,900
Total Revenue from Use of Money and Property		1,500,283	1,656,704	1,175,900	1,175,900
State Homeowners Property Tax Relief	9211	49,325	49,044	53,800	53,800
State Other	9252	0	0	243,800	243,800
Federal Other	9351	136,354	0	975,000	975,000
Other Governmental Agencies	9371	442,235	403,357	0	0
Total Intergovernmental Revenues		627,913	452,401	1,272,600	1,272,600
Special Assessments	9421	5,320,901	5,170,751	5,237,300	5,237,300
Acreage Development Fees	9701	135,600	113,680	136,500	136,500
Contract Revenue	9703	4,744	0	0	0
Total Charges for Services		5,461,245	5,284,431	5,373,800	5,373,800
Miscellaneous Revenue	9790	127,323	6,237	25,000	25,000
Total Miscellaneous Revenues		127,323	6,237	25,000	25,000
Total Revenues		17,846,631	17,913,178	18,651,200	18,651,200
Voice Data ISF	2032	1,074	998	1,182	1,182
Radio Communications ISF	2033	0	1,484	2,178	2,178
General Insurance Allocation ISF	2071	72,389	68,103	217,400	217,400
Equipment Maintenance	2101	1,200	1,080	3,500	3,500
Equipment Maintenance Contracts	2102	2,374	4,222	6,000	6,000
Hydrology Supplies	2103	7,578	1,380	45,000	45,000
Maintenance Supplies And Parts	2104	140,099	678,241	614,300	614,300
Cost Allocation Plan Charges	2158	61,399	60,386	102,954	102,954
Miscellaneous Expense	2159	117,134	197,338	255,500	255,500
Printing And Binding Non ISF	2162	518	0	7,500	7,500
Purchasing Charges ISF	2165	14,487	18,199	15,976	15,976
Engineering And Technical Surveys	2183	118,627	180,297	2,127,000	2,127,000

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object	2023-24	2024-25	2025-26	2025-26	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	6,259,690	1,879,558	5,210,000	5,210,000
Attorney Services	2185	78,808	103,686	100,000	100,000
Lab Services - Non Medical	2188	19,948	22,256	25,000	25,000
Other Professional And Specialized Services Non ISF	2199	270,483	397,088	223,600	223,600
Management And Admin Survey ISF	2204	360,225	449,400	559,800	559,800
Public Works ISF Charges	2205	4,394,528	5,369,503	7,047,100	7,047,100
Publications And Legal Notices	2221	188	1,229	7,000	7,000
Rent And Leases Equipment Noncounty Owned	2231	857,294	958,729	1,105,000	1,105,000
Heavy Equipment ISF	2233	822,431	972,367	930,000	930,000
Software Subscriptions Non ISF	2236	4,200	0	20,000	20,000
Minor Equipment	2264	4,768	2,333	350,300	350,300
Gas And Diesel Fuel ISF	2301	246,813	227,155	160,547	160,547
Transportation Charges ISF	2302	17,206	14,817	17,186	17,186
Transportation Work Order	2304	5,234	17,099	66,000	66,000
Utilities	2311	17,799	23,626	27,000	27,000
Services And Supplies Current Year Adj Increase	2991	1,038,462	964,554	1,690,100	1,690,100
Total Services and Supplies		14,934,957	12,615,128	20,937,123	20,937,123
Rights Of Way Easements Temporary	3553	0	13,000	3,000	3,000
Total Other Charges		0	13,000	3,000	3,000
Infrastructure PWA Road And Watershed Networks	4901	1,623,415	45,964	1,700,000	1,700,000
Total Capital Assets		1,623,415	45,964	1,700,000	1,700,000
Transfers Out To Other Funds	5111	453,884	51,410	860,400	860,400
Total Other Financing Uses		453,884	51,410	860,400	860,400
Total Expenditures and Appropriations		17,012,256	12,725,502	23,500,523	23,500,523
Net Cost		(834,374)	(5,187,677)	4,849,323	4,849,323

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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 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	17,600	13,173	13,500	13,500
Total Revenues	12,600	14,180	13,700	13,700
Net Income (Loss)	5,000	(1,007)	(200)	(200)

Budget Unit Description:

Watershed Protection District Zone 3 Simi Subzone

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	10,522	10,989	11,300	11,300
Property Taxes Current Unsecured	8521	326	328	300	300
Property Taxes Prior Unsecured	8541	15	11	0	0
Supplemental Property Taxes Current	8551	161	308	200	200
Supplemental Property Taxes Prior	8561	13	28	0	0
Residual Property Taxes	8571	7	8	0	0
Total Taxes		11,044	11,671	11,800	11,800
Penalties And Costs On Delinquent Taxes	8841	3	7	0	0
Total Fines Forfeitures and Penalties		3	7	0	0
Investment Income	8911	1,938	2,447	1,800	1,800
Total Revenue from Use of Money and Property		1,938	2,447	1,800	1,800
State Homeowners Property Tax Relief	9211	57	56	100	100
Total Intergovernmental Revenues		57	56	100	100
Total Revenues		13,041	14,180	13,700	13,700
Maintenance Supplies And Parts	2104	0	0	800	800
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	464	800	800
Management And Admin Survey ISF	2204	2,625	5,100	6,400	6,400
Public Works ISF Charges	2205	3,406	7,608	4,500	4,500
Rent And Leases Equipment Noncounty Owned	2231	0	0	1,000	1,000
Heavy Equipment ISF	2233	0	0	0	0
Total Services and Supplies		6,031	13,173	13,500	13,500
Total Expenditures and Appropriations		6,031	13,173	13,500	13,500
Net Cost		(7,010)	(1,007)	(200)	(200)

Fund: S740 WPD Zone 4 General

Function: Public Protection

Activity: Flood Control & Soil & Water Conservation

4240 Watershed Protection District Zone 4

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	855,900	338,409	836,620	836,620
Total Revenues	457,800	473,033	479,200	479,200
Net Income (Loss)	398,100	(134,625)	357,420	357,420

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		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	193,899	202,938	207,900	207,900
Property Taxes Current Unsecured	8521	5,363	5,469	5,700	5,700
Property Taxes Prior Secured	8531	0	0	200	200
Property Taxes Prior Unsecured	8541	310	224	300	300
Supplemental Property Taxes Current	8551	5,524	2,658	4,000	4,000
Supplemental Property Taxes Prior	8561	214	385	100	100
Residual Property Taxes	8571	10,174	10,250	11,300	11,300
Passthrough Property Taxes	8581	6	1	0	0
Total Taxes		215,489	221,926	229,500	229,500
Penalties And Costs On Delinquent Taxes	8841	219	578	800	800
Total Fines Forfeitures and Penalties		219	578	800	800
Investment Income	8911	22,934	36,258	19,900	19,900
Total Revenue from Use of Money and Property		22,934	36,258	19,900	19,900
State Homeowners Property Tax Relief	9211	1,141	1,131	1,200	1,200
Other Governmental Agencies	9371	27,646	13,038	42,400	42,400
Total Intergovernmental Revenues		28,787	14,169	43,600	43,600
Special Assessments	9421	173,657	192,302	176,600	176,600
Acreage Development Fees	9701	10,800	7,800	8,800	8,800
Cost Allocation Plan Revenue	9731	0	0	0	0
Total Charges for Services		184,457	200,102	185,400	185,400
Total Revenues		451,886	473,033	479,200	479,200
Radio Communications ISF	2033	0	6,447	0	0
Hazardous Material Disposal	2057	0	0	0	0
General Insurance Allocation ISF	2071	12,065	11,350	36,200	36,200
Hydrology Supplies	2103	0	0	7,500	7,500
Maintenance Supplies And Parts	2104	0	139	8,000	8,000
Cost Allocation Plan Charges	2158	1,944	6,006	2,300	2,300
Miscellaneous Expense	2159	2,118	15,362	6,500	6,500
Printing And Binding Non ISF	2162	0	0	0	0
Purchasing Charges ISF	2165	147	164	220	220
Engineering And Technical Surveys	2183	1,948	3,026	31,500	31,500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	30,361	476	60,000	60,000
Attorney Services	2185	259	0	300	300
Lab Services - Non Medical	2188	1,740	1,766	3,600	3,600
Other Professional And Specialized Services Non ISF	2199	41,878	44,926	54,700	54,700

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Management And Admin Survey ISF	2204	39,125	51,500	53,100	53,100
Public Works ISF Charges	2205	79,339	94,115	303,400	303,400
Publications And Legal Notices	2221	0	0	500	500
Rent And Leases Equipment Noncounty Owned	2231	0	0	0	0
Heavy Equipment ISF	2233	(327,737)	4,300	20,000	20,000
Minor Equipment	2264	156	0	42,700	42,700
Gas And Diesel Fuel ISF	2301	(69,217)	1,064	5,500	5,500
Transportation Charges ISF	2302	(5,866)	73	400	400
Transportation Work Order	2304	(2,264)	105	1,500	1,500
Transportation Charges ISF Non Uniform Guidance	2305	415	0	0	0
Services And Supplies Current Year Adj Increase	2991	103,212	95,561	162,100	162,100
Total Services and Supplies		(90,377)	336,378	800,020	800,020
Transfers Out To Other Funds	5111	45,111	2,031	36,600	36,600
Total Other Financing Uses		45,111	2,031	36,600	36,600
Total Expenditures and Appropriations		(45,266)	338,409	836,620	836,620
Net Cost		(497,153)	(134,625)	357,420	357,420