



## VENTURA LOCAL AGENCY FORMATION COMMISSION

LAFCo  
April 16, 2025  
Item 10, Exhibit A to Att. 1

### **BUDGET MESSAGE**

#### **Proposed Budget - Fiscal Year 2025-2026**

Hearing Date: April 16, 2025

#### **Introduction**

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Section 56000 *et seq.*) (CKH) directs that each Local Agency Formation Commission (LAFCo) adopt a Proposed Budget by May 1 of each year and a Final Budget by June 15 of each year. The Ventura LAFCo will hold a hearing on April 16, 2025, to consider this Proposed Budget for Fiscal Year (FY) 2025-26. A public hearing to consider action on the Final Budget for FY 2025-26 is tentatively scheduled for May 21, 2025. The adopted Final Budget will be used by the County Auditor-Controller's Office to collect revenues as necessary from the County, cities and independent special districts.

The Ventura LAFCo Commissioner's Handbook, the compendium of the Ventura LAFCo's policies and procedures, contains budget policies in Section 2.3.1 *et seq.* The Proposed Budget for FY 2025-26 was prepared in accordance with these policies. As with previous budgets, budget goals are to minimize expenditures while fulfilling basic functions and to provide for effective and efficient compliance with mandates.

LAFCo and the County of Ventura entered into a Memorandum of Agreement effective July 1, 2001. While LAFCo is an independent agency, the Memorandum of Agreement provides that the County is to provide personnel, support services, offices and materials as requested by LAFCo. All of the personnel, support services, offices and materials to be requested of the County for FY 2025-26 are part of this Proposed Budget. Therefore, budget information is formatted using County of Ventura account descriptions and codes.

This Budget Message highlights LAFCo's key responsibilities, reviews the notable work accomplishments and budget information for the first three quarters of FY 2024-25, sets forth a basic work plan for FY 2025-26, and provides background and explanatory information about the anticipated expenditures and revenues in the Proposed FY 2025-26 Budget.

## Major LAFCo Responsibilities

- Act on proposals for incorporation of cities; formation, dissolution, consolidation and merger of special districts; and annexation and detachment of territory to and from cities and special districts.
- Determine and establish spheres of influence for cities and special districts.
- Review and, as necessary, update spheres of influence for cities and special districts every five years.
- Conduct municipal service reviews prior to or in conjunction with the determination or update of spheres of influence.
- Perform special studies relating to services and make recommendations about consolidation, mergers or other governmental changes to improve services and reduce operational costs.
- Serve as the conducting authority for the determination of protests relating to proposals for incorporation, formation, and subsequent boundary changes.
- Act on requests for out-of-agency contracts for extensions of services.
- Function as either a responsible or lead agency pursuant to the California Environmental Quality Act (CEQA).
- Review and comment on draft changes/updates to city and county general plans.
- Review and comment on draft environmental documents prepared pursuant to CEQA.
- Provide public information about LAFCo and public noticing of pending LAFCo actions.
- Maintain a website.
- Adopt and update, as necessary, written policies and procedures.
- Adopt an annual budget.

## FY 2024-25 in Review

Based on information through the end of February 2025, total projected actual expenditures for FY 2024-25 are expected to be as follows:

| Description                 | FY 24-25<br>Adopted | FY 24-25<br>Projected | Estimated<br>Savings |
|-----------------------------|---------------------|-----------------------|----------------------|
| Total Salaries and Benefits | \$ 792,700          | \$ 792,700            | \$ 0                 |
| Total Services and Supplies | 198,420             | 166,960               | 31,460               |
| Contingencies               | 49,555              | 0                     | 49,555               |
| <b>Total Expenditures</b>   | <b>1,040,675</b>    | <b>959,660</b>        | <b>81,015</b>        |

As shown above, the anticipated savings in Salaries and Benefits, Services/Supplies and Contingencies are projected to total \$81,015 for FY 2024-25.

Actual revenue for FY 2024-25 is projected to be approximately:

| Account Code | Description of Revenue    | FY 24-25 Adopted | FY 24-25 Projected | Estimated Surplus/ (Deficit) |
|--------------|---------------------------|------------------|--------------------|------------------------------|
| 8911         | Interest Earnings         | \$ 5,000         | \$ 14,000          | \$ 9,000                     |
| 9790         | Other Revenue (from Fees) | 6,000            | 13,000             | 7,000                        |
| 9371         | Other Govt. Agencies      | 954,675          | 954,675            | 0.00                         |
|              | <b>Total Revenue</b>      | <b>965,675</b>   | <b>981,675</b>     | <b>16,000</b>                |

As shown in the table above, a projected total revenue increase of \$16,000 is anticipated as part of the current budget due to an increase in anticipated revenue from fees combined with higher interest earnings than anticipated.

The projected \$81,015 overall savings in Salaries/Benefits and Services/Supplies and Contingencies along with the projected \$16,000 of revenue surplus results in a total projected unappropriated Fund Balance of \$97,015, which is \$22,015 more than the \$75,000 appropriated Fund Balance adopted as a part of the FY 2024-25 Final Budget.

The following bullet points comprise the work plan that was adopted as a part of the FY 2024-25 Adopted Final Budget. Substantial progress has been made on each of these work plan items, as discussed below:

- *Continue municipal service reviews and sphere of influence reviews/updates in accordance with the approved work plan.*

In April 2018, LAFCo approved a Work Plan for the 2018-2022 sphere of influence review/update and municipal service review cycle. The Work Plan was revised in October 2018 and specifies that the review of the spheres of influence was to include the preparation of a municipal service review for 28 water and wastewater districts. Of these 28 districts, MSR for 27 and sphere of influence reviews/updates for 26 have been completed and accepted by the Commission and the remaining one MSR and two sphere of influence reviews/updates are anticipated to be completed during FY 2024-25 or early in FY 2025-26. Although not formally part of the Work Plan, for the current fiscal year, LAFCo has also completed, or is currently processing, eight applications (e.g., changes of organization, reorganizations, sphere of influence amendments, and out of agency service agreements).

- *Continue to review and comment on draft environmental documents and general plan updates as they may be prepared by the cities and the County.*

Over the course of the current fiscal year, LAFCo staff continues to review and/or comment on CEQA notices/documents, general plan updates, and development proposals that come within the purview of LAFCo. These include development proposals within cities and the unincorporated County area.

- *Maintain and enhance operations with a focus on communication with the Commission, the County, cities, districts and the public; budget monitoring and information; staff training and development; and enhanced records management.*

Staff keeps the Commission informed of notable events and items of interest through regular update memos, email correspondence, and regularly-scheduled meetings. Staff maintains positive communications and working relationships with all cities and districts. Staff attends and participates in meetings with staff and consultants representing cities, special districts and other local public agencies as well as individual members of the public and community groups. As time allows, staff attends meetings of local and regional associations. In addition, staff improves the LAFCo website making it more user friendly with enhanced features and the ability to access city and district maps, and is pursuing the addition of additional short videos to better convey to the public the role and mission of LAFCo.

Staff routinely monitors the budget. An external audit of LAFCo's financial statements for the year ended June 30, 2024, was completed March 3.

- *Update and revise the Commissioner's Handbook and consider policy additions consistent with the mission and purpose of LAFCo.*

On an ongoing basis and as needed, staff identifies potential policy updates/revisions for Commission consideration.

- *Increase public awareness about the mission, purpose and function of LAFCo.*

Staff routinely meets with members of the public to discuss LAFCo's role in development. Staff also routinely meets with the staff of the County, cities, and special districts to discuss anticipated applications, sphere of influence reviews/updates, environmental documents, and other LAFCo-related activities. Staff also welcomes opportunities to discuss the mission of LAFCo with the public or other agencies.

## **Work Plan**

The Ventura LAFCo Commissioner's Handbook provides that LAFCo will annually review and adopt a work plan as a part of the budget development process. For FY 2025-26, the recommended work plan maintains the focus on municipal service reviews and sphere of influence reviews/updates and is otherwise similar to the work plan for this fiscal year.

## **FY 2025-26 Work Plan**

- Continue municipal service reviews and sphere of influence reviews/updates in accordance with the approved work plan.
- Continue to review and comment on draft environmental documents and general plan updates as they may be prepared by the cities and the County.



- Maintain and enhance operations with a focus on communication with the Commission, the County, cities, districts, and the public; budget monitoring and information; staff training and development; and enhanced records management.
- Update and revise the Commissioner’s Handbook and consider policy additions that are consistent with the mission and purpose of LAFCo.
- Increase public awareness about the mission, purpose and function of LAFCo.

Staff believes that the items listed above are realistic provided the number and/or complexity of applications filed remain generally consistent with recent fiscal years.

## PROPOSED BUDGET

### Expenditures

The expense portion of the budget is divided into three main sections, the Salary and Employee Benefits section (1000 series account codes), the Services and Supplies section (2000 series account codes), and Contingencies (account code 6101) (see tables on pages 14-15). Including a 10.0% contingency, the Proposed Budget reflects an overall expenditure increase of approximately 9.3% compared to the FY 2024-25 Adopted Final Budget, as indicated in the following table:

| Description        | FY 24-25<br>Adopted | FY 25-26<br>Proposed | Increase /<br>(Decrease) | Percent<br>Change |
|--------------------|---------------------|----------------------|--------------------------|-------------------|
| Total Expenditures | \$ 1,040,675        | \$ 1,136,970         | \$ 96,295                | 9.3 %             |

### Salary and Employee Benefits (1000 series of account codes)

Salaries and Employee Benefits continue to be the greatest expense, comprising approximately 76.0% of the total expenditures (more if contingencies are not included). Expenditures for Salaries and Benefits are proposed to increase by approximately 2.7% as compared to FY 2024-25, as indicated in the following table:

| Description                 | FY 24-25<br>Adopted | FY 25-26<br>Proposed | Increase /<br>(Decrease) | Percent<br>Change |
|-----------------------------|---------------------|----------------------|--------------------------|-------------------|
| Total Salaries and Benefits | \$ 792,700          | \$ 813,950           | \$ 21,250                | 2.7 %             |

Though Regular Salaries (account code 1101) are anticipated to increase \$11,000, the increase does not include any anticipated increases to actual salaries, but reflects a 3.5% general salary increase (GSI) for most County employees covered by the Management Resolution, which includes LAFCo staff, that became effective in late December 2024. The current year’s budget reflects about five months of the increase (January 2025 through June 2025), whereas the proposed next year’s budget reflects the entire 12-month fiscal year. The increase also includes an anticipated \$8,000 increase to Group Insurance (account code 1141), which is set by the County Budget Development Manual.

| Description      | Acct<br>Code | FY 24-25<br>Adopted | FY 25-26<br>Proposed | Increase /<br>(Decrease) | Percent<br>Change |
|------------------|--------------|---------------------|----------------------|--------------------------|-------------------|
| Regular Salaries | 1101         | \$ 520,000          | \$ 531,000           | \$ 11,000                | 2.1 %             |
| Group Insurance  | 1141         | \$ 53,500           | \$ 61,500            | \$ 8,000                 | 15 %              |

The currently authorized and proposed classifications are reflected in the following table:

| Title                                  | FY 2024-25 | FY 2025-26 |
|--|------------|------------|
| Executive Officer                      | 1          | 1          |
| Analyst/Deputy Executive Officer       | 1          | 1          |
| Office Manager/Clerk of the Commission | 1          | 1          |
| <b>Total Authorized Positions</b>      | <b>3</b>   | <b>3</b>   |

Services and Supplies (2000 series of account codes)

The Proposed Budget for Services and Supplies is greater than that in the Adopted Final Budget for the current fiscal year, as indicated in the following table:

| Description | FY 24-25<br>Adopted | FY 25-26<br>Proposed | Increase /<br>(Decrease) | Percent<br>Change |
|-------------|---------------------|----------------------|--------------------------|-------------------|
|             | \$ 198,420          | \$ 219,660           | \$ 21,240                | 10.7 %            |

The increase comes primarily from a \$25,000 (1,250 percent) anticipated increase to County Geographical Information Systems Expense ISF (account code 2203). This substantial increase is somewhat offset by a \$7,000 decrease to Other Professional and Specialized Non ISF (account code 2199):

| Description   | Acct<br>Code | FY 24-25<br>Adopted | FY 25-26<br>Proposed | Increase /<br>(Decrease) | Percent<br>Change |
|---|--------------|---------------------|----------------------|--------------------------|-------------------|
| County Geographical Information Systems Expense ISF | 2203         | \$ 2,000            | \$ 27,000            | \$ 25,000                | 1,250 %           |
| Other Professional and Specialized Non ISF          | 2199         | \$ 34,000           | \$ 27,000            | \$ (7,000)               | -20.6 %           |

- County Geographical Information Systems Expense ISF (account code 2158) are set by the County and pertain to costs for County GIS services, including maintaining LAFCo's computer mapping files. The significant increase reflects a change in how GIS charges for its services. In the past, the county departments which utilized substantial GIS resources were essentially subsidizing those that utilized minimal GIS resources, such as LAFCo. For next fiscal year, the subsidies will be eliminated, and all users of GIS services will be billed for their actual anticipated use of the services.
- Other Professional and Specialized Non ISF (account code 2199) includes costs for professional services, including the annual audit of the Commission's financial records. Also included in this account code are funds to cover the costs to produce two to three videos for the website. One video has been completed, and another is anticipated to be completed during the current fiscal year, resulting in decreased anticipated costs for next fiscal year.

### Contingencies

In accordance with the Commission's budget policies, the budget should provide for contingencies equaling 10.0% of total expenditures, unless the Commission deems that a different amount is appropriate. In the past few years, the Commission reduced the amount of contingency appropriation to 5.0%, reasoning that if there was a need for any unanticipated expenditures which might exceed the contingency amount, an appropriation could be made from the unappropriated/unassigned fund balance, which is projected to be \$446,883 at the end of the current fiscal year (approximately \$160,000 for 60 days' Working Capital and approximately \$287,000 unassigned). At the end of next fiscal year, the amount of unassigned fund balance is expected to decrease to approximately \$442,700 (approximately \$189,500 for 60 days' Working Capital and approximately \$253,000 unassigned). Excluding the amount for 60 days' Working Capital, the remaining amount of unassigned fund balance has been decreasing over the years, as some of it has been used to fund annual budgets and decrease the costs to our funding agencies. However, this amount is now expected to decrease to approximately \$253,000 at the end of the next fiscal year and is expected to continue to decrease in coming years. For this reason, staff is recommending that the Proposed Budget include a 10.0% Contingency consistent with the Commission's policy. This would represent an increase from \$49,555 for the current fiscal year to \$103,360 for next fiscal year.

### **Financing Sources**

Financing sources consist of Fund Balance and Miscellaneous Revenues (including interest earnings and application filing fees (e.g., account codes 8911 and 9790)) and Other Governmental Agencies (consisting of the revenue to be collected from the County, cities and independent special districts (account code 9371)).

### Fund Balance

Section 56381(c) of CKH provides, "If, at the end of the fiscal year, the commission has funds in excess of what it needs, the commission may retain those funds and calculate them into the following fiscal year's budget." As indicated in the "FY 2024-25 in Review" section above, approximately \$97,015 is projected to be available at the end of the current fiscal year to appropriate for the FY 2025-26 Budget.

In 2011, the Commission adopted budget policies to provide for the maintenance of a Litigation Reserve Account to cover unanticipated expenditures resulting from litigation against the Commission that does not occur routinely and would not be reimbursed by another party. In September 2023, the Commission amended its budget policies to: 1) increase the reserve balance to be maintained from \$100,000 to \$135,000 to reflect inflation from 2011 to July 2023, and 2) to increase the amount each year to reflect increases in the consumer price index (CPI). According to the Bureau of Labor Statistics, the average increase in the CPI for the Los Angeles region from July 2024 through December 2024 was 3.1%. This average was used to increase the reserve amount \$4,172, from \$139,050 to \$143,222.

The policies also provide that excess fund balance remaining over and above the committed and assigned fund balances should be classified as unassigned. Currently the LAFCo General Fund does not include any assigned fund balance. The total unassigned fund balance for the current year is

estimated to be \$446,883. Pursuant to Commission policies, an unassigned (and unappropriated) fund balance of approximately 60 days' working capital must be maintained. Based on the projected actual expenditures for FY 2024-25 (\$959,660), 60 days' working capital would be approximately \$159,943, leaving another \$286,940 in unassigned fund balance. The proposed budget includes an appropriated fund balance of \$100,000.

#### Miscellaneous Revenue

Miscellaneous revenue includes interest earnings and other revenue, primarily application filing fees. The Proposed Budget for Miscellaneous Revenue is \$15,000, which \$4,000 greater than the Adopted Budget amount for the current fiscal year.

The Commission has a policy to annually review the LAFCo fee schedule as a part of the budget process. A LAFCo fee schedule has been in effect since July 2010. It was updated and re-adopted by the Commission in April 2024. LAFCo staff will not be recommending an increase in the hourly composite rate for next fiscal year.

#### Revenues from Other Governmental Agencies (the County, Cities and Independent Special Districts)

Pursuant to CKH, the LAFCo net operating expenses are to be apportioned one-third to the County, one-third to the cities, and one-third to the independent special districts. The Ventura LAFCo determines net operating expenses as the cost for LAFCo operations net of those funds appropriated for budget purposes plus Miscellaneous Revenue. CKH describes how the County Auditor-Controller is to make this apportionment and collect revenues once LAFCo adopts a Final Budget.

Though the Recommended Proposed Budget represents a 9.3% (\$96,295) increase over the current budget, the revenue projected to be collected from the County, the 10 cities, and the 29 independent special districts will increase 7.0% (\$67,296) from the current fiscal year (an increase of \$22,432 for each of three funding categories). This is due to the increase in anticipated expenditures and the 5% increase for Contingencies. The table below shows how the amount of revenue from Other Governmental Agencies (the County, cities and independent special districts) has fluctuated since LAFCo first adopted an independent budget in June 2001. As shown in the table below, the amount of projected total revenue from Other Governmental Agencies for FY 2025-26 is above the 87% average over the previous five years.

| Year       | Adopted Budget –Total Finance Sources | Amount of Revenue from Other Governmental Agencies | Percent of Total Revenue from Other Governmental Agencies |
|------------|---------------------------------------|--|---|
| FY 2001-02 | \$548,737                             | \$468,737  | 85%   |
| FY 2002-03 | \$719,130                             | \$568,502  | 79%   |
| FY 2003-04 | \$641,215                             | \$390,699  | 61%   |
| FY 2004-05 | \$702,503                             | \$473,067  | 67%   |
| FY 2005-06 | \$723,226                             | \$361,874  | 50%   |
| FY 2006-07 | \$830,154                             | \$621,617  | 75%   |
| FY 2007-08 | \$949,269                             | \$715,957  | 75%   |

| Year                    | Adopted Budget –Total Finance Sources | Amount of Revenue from Other Governmental Agencies | Percent of Total Revenue from Other Governmental Agencies |
|-------------------------|---------------------------------------|--|---|
| FY 2008-09              | \$735,422                             | \$488,684  | 66%   |
| FY 2009-10              | \$783,101                             | \$587,084  | 75%   |
| FY 2010-11              | \$772,892                             | \$590,055  | 76%   |
| FY 2011-12              | \$766,598                             | \$570,285  | 74%   |
| FY 2012-13              | \$659,706                             | \$550,515  | 83%   |
| FY 2013-14              | \$675,769                             | \$573,636  | 85%   |
| FY 2014-15              | \$641,949                             | \$519,249  | 81%   |
| FY 2015-16              | \$678,977                             | \$576,477  | 85%   |
| FY 2016-17              | \$703,028                             | \$617,028  | 88%   |
| FY 2017-18              | \$743,490                             | \$626,991  | 84%   |
| FY 2018-19              | \$766,096                             | \$622,596  | 81%   |
| FY 2019-20              | \$830,225                             | \$657,225  | 79%   |
| FY 2020-21              | \$857,431                             | \$718,431  | 84%   |
| FY 2021-22              | \$875,963                             | \$763,962  | 87%   |
| FY 2022-23              | \$903,892                             | \$769,392  | 85%   |
| FY 2023-24              | \$974,242                             | \$863,242  | 89%   |
| FY 2024-25              | \$1,040,675                           | \$954,675  | 92%   |
| FY 2025-26 <sup>1</sup> | \$1,136,675                           | \$1,021,970  | 90%   |

Not formally part of the budget, but included for general information are the percentage shares of the Other Governmental Agencies revenue for each of the cities (Attachment 1) and the independent special districts (Attachment 2). City revenues and Special District revenues are based on the FY 2022-23 State Controller Reports. These are the most current reports available at this time. Should the State issue Cities and Special District Reports for FY 2023-24 before the end of June, the County Auditor-Controller's Office will use those reports as the basis for collecting revenue from the cities and special districts for FY 2025-26. As a further means of comparison, Attachment 3 shows individual agency revenue allocation amounts as a percentage of each agency's total revenue. Attachment 4 contains a comparison of each city's and district's allocation that was adopted for FY 2017-18 through the current proposed allocations for FY 2025-26.

CKH continues to provide the ability for the cities and independent special districts in each County to determine an alternate apportionment method. To date, however, neither the cities nor the special districts have agreed on any alternate apportionment methodology. This means that the City of Oxnard, as the city with the highest gross revenue, and Calleguas Municipal Water District, the largest special district in terms of gross revenue, will continue to pay the largest respective shares of the city and special district portion of LAFCo revenue.

## Conclusion

The Ventura LAFCo is continuing to exercise fiscal prudence. Systems and policies are in place to ensure best practices and proper oversight. Mandates are being met and basic services provided with a highly-trained staff that seeks to limit discretionary expenditures. The Proposed Budget for

<sup>1</sup> Based on FY 2025-26 Proposed Budget

FY 2025-26 was prepared and is being recommended consistent with the Commission's policies and the knowledge and experience gained from prior years.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kai Luoma', with a stylized, cursive script.

Kai Luoma  
Executive Officer

ATTACHMENTS:

1. Other Governmental Agencies-Cities Allocation Amounts
2. Other Governmental Agencies-Independent Special District Allocation Amounts
3. Agency Revenue Allocation Percentages
4. Agency Allocations for FYs 2020-21, 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

Glossary of Terms

**ANNUAL (OPERATING) BUDGET:** A financial plan that outlines proposed expenditures for the coming fiscal year and estimated revenues which will be used to finance them.

**APPROPRIATED FUND BALANCE:** A portion of existing fund balance that is incorporated into the subsequent year's budget to "balance" expected expenditures in excess of expected revenues.

**ASSET:** Resources with present service capacity that the government presently controls; for example, money, investments and property.

**ASSIGNED FUND BALANCE:** Comprises amounts intended to be used by the government for specific purposes; for example, appropriated fund balance. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority to assign amounts to be used for specific purposes.

**AUDIT:** A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in its financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

**BALANCE SHEET:** Also known as a statement of net position, a basic financial statement, and presentation of an entity's net assets and liabilities on a specified date. A balance sheet is usually accompanied by appropriate disclosures that describe the basis of accounting used in its preparation.

**BUDGET:** A plan of financial operation including an estimate of proposed expenditures for a given period and the proposed means of financing them.

**BUDGET MESSAGE:** A written overview of the budget from the LAFCo Executive Officer that discusses the major budget items and LAFCo's present and future financial condition.

**COMMITTED FUND BALANCE:** Includes amounts that can be used only for the specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Commitments may be changed or removed only by the same decision-making authority taking the same formal action that imposed the constraint originally.

**CONTINGENCY:** A budgetary expenditure allowance (appropriation) to cover unanticipated expenditures or revenue shortfalls during the fiscal year (LAFCo Budget Account Code 6101). The Ventura LAFCo Commissioner's policies provide that the annual budget include an allocation of 10% of total operating expenses for contingencies, unless the Commission deems a different amount appropriate. Transfers from the contingency account require prior approval of the Commission.

**DEFICIT:** An excess of expenditures or expenses over revenues.

**EXPENDITURES:** Under the current financial resources measurement focus, decreases in net financial resources not properly classified as *other financing uses*; for example, disbursements of cash for the cost of salaries, benefits, services or supplies.

**FINANCIAL STATEMENT:** Presentation of financial data including balance sheets, income statements or any supporting statement that is intended to communicate an entity's financial position at a point in time and its results of operations for a period then ended.

**FISCAL YEAR:** The 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**FUND BALANCE:** The difference between a fund's assets and its liabilities. With regard to a LAFCo budget, Government Code Section 56381(c) provides, "If, at the end of the fiscal year, the commission has funds in excess of what it needs, the commission may retain those funds and calculate them into the following fiscal year's budget."

**FUND:** A complete accounting entity reflecting financial transactions, both receipts and expenditures, of money that is set up to carry out a special function or attain objectives in accordance with established laws, policies, and regulations. The fund concept also applies to budget activities.

**GASB:** The Governmental Accounting Standards Board (GASB) is the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the NCGA (National Council on Governmental Accounting).

**GIS:** Geographic Information System.

**INCOME STATEMENT:** Summary of the effect of revenues and expenses over a period of time.

**INTEREST:** Interest income earned as idle funds are invested with a goal of protecting each investment while achieving the highest rate of return.

**INTERNAL CONTROL:** Process designed to provide reasonable assurance regarding achievement of various management objectives such as the reliability of financial reports.

**INTERNAL SERVICE FUND:** A fund that accounts for the provision of services by various County departments on a cost reimbursement basis.

**LIABILITIES:** Present obligations to sacrifice resources that the government has little or no discretion to avoid; for example, amounts owed for items received, services rendered, expenses incurred, and assets acquired.

**LINE-ITEM BUDGET:** A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each.

**OBJECT:** An individual expenditure account.

**FINANCING SOURCES:** Total amounts available during the fiscal year for appropriation including estimated revenues and appropriated fund balances.

**UNAPPROPRIATED FUND BALANCE:** The portion of fund balance remaining, following an approved budget appropriation of fund balance and any commitments.

**UNASSIGNED FUND BALANCE:** The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed and assigned components.

**UNRESTRICTED FUND BALANCE:** The difference between total fund balance in a governmental fund and its non-spendable and restricted components.



# Ventura Local Agency Formation Commission

## OPERATING EXPENSES

|                              |   | FY 2024-2025     |                | FY 2025-2026     |  |   |
|------------------------------|---|------------------|----------------|------------------|--|---|
|                              |   | Adopted          | Projected      | Proposed         | Difference from FY 2024-25 Adjusted Budget | Percentage Difference from FY 2024-25 Adjusted Budget |
| <b>Salaries and Benefits</b> |   |                  |                |                  |  |   |
| <b>Account</b>               | <b>Description</b>  |                  |                |                  |  |   |
| 1101                         | Regular Salaries  | 520,000          | 520,000        | 531,000          | 11,000                                     | 2.1%  |
| 1106                         | Supplemental Payments   | 20,500           | 20,500         | 21,000           | 500  | 2.4%  |
| 1107                         | Terminations (Buydowns)   | 30,500           | 30,500         | 32,000           | 1,500                                      | 4.9%  |
| 1121                         | Retirement Contribution   | 92,500           | 92,500         | 88,500           | (4,000)                                    | -4.3%   |
| 1122                         | OASDI Contribution  | 31,000           | 31,000         | 32,000           | 1,000                                      | 3.2%  |
| 1123                         | FICA Medicare   | 9,500            | 9,500          | 10,000           | 500  | 5.3%  |
| 1141                         | Group Insurance   | 53,500           | 53,500         | 61,500           | 8,000                                      | 15.0%   |
| 1142                         | Life Insurance for Department Heads and Management  | 150              | 150            | 150              | 0  | 0.0%  |
| 1143                         | State Unemployment Insurance  | 0                | 0              | 0                | 0  | 0.0%  |
| 1144                         | Management Disability Insurance   | 3,800            | 3,800          | 3,800            | 0  | 0.0%  |
| 1165                         | Workers Compensation Insurance  | 4,250            | 4,250          | 6,000            | 1,750                                      | 41.2%   |
| 1171                         | 401k Plan   | 27,000           | 27,000         | 28,000           | 1,000                                      | 3.7%  |
|                              | <b>Total Salaries and Employee Benefits</b>   | <b>792,700</b>   | <b>792,700</b> | <b>813,950</b>   | <b>21,250</b>                              | <b>2.7%</b>   |
| <b>EXPENDITURES</b>          |   |                  |                |                  |  |   |
| <b>Services and Supplies</b> |   |                  |                |                  |  |   |
| <b>Account</b>               | <b>Description</b>  |                  |                |                  |  |   |
| 2032                         | Voice Data ISF  | 4,250            | 4,250          | 3,750            | (500)                                      | -11.8%  |
| 2033                         | Radio Communications ISF  | 2,100            | 2,100          | 4,500            | 2,400                                      | 114.3%  |
| 2071                         | General Insurance Allocation ISF  | 3,000            | 3,000          | 3,000            | 0  | 0.0%  |
| 2114                         | Facilities and Materials SQ FT Allocation ISF   | 0                | 0              | 0                | 0  |   |
| 2115                         | Facilities Projects ISF   | 0                | 0              | 0                | 0  |   |
| 2116                         | Other Maintenance ISF   | 10,000           | 3,500          | 10,000           | 0  | 0.0%  |
| 2131                         | Memberships and Dues  | 13,250           | 12,500         | 13,000           | (250)                                      | -1.9%   |
| 2158                         | Cost Allocation Plan Charges  | 13,250           | 9,000          | 10,600           | (2,650)                                    | -20.0%  |
| 2163                         | Books and Publications  | 500              | 150            | 250              | (250)                                      | -50.0%  |
| 2164                         | Mail Center ISF   | 2,500            | 0              | 1,250            | (1,250)                                    | -50.0%  |
| 2165                         | Purchasing Charges ISF  | 150              | 150            | 200              | 50   | 33.3%   |
| 2166                         | Graphics Charges ISF  | 500              | 0              | 500              | 0  | 0.0%  |
| 2167                         | Copy Machine Chgs ISF   | 1,600            | 0              | 2,500            | 900  | 56.3%   |
| 2168                         | Stores ISF  | 50               | 0              | 50               | 0  | 0.0%  |
| 2179                         | Miscellaneous Office Expenses   | 2,500            | 2,500          | 2,500            | 0  | 0.0%  |
| 2181                         | Board and Commission Member Compensation 1099   | 4,000            | 1,600          | 4,000            | 0  | 0.0%  |
| 2185                         | Attorney Services (County Counsel)  | 20,000           | 20,000         | 20,000           | 0  | 0.0%  |
| 2194                         | Software Maintenance Agreements   | 770              | 810            | 810              | 40   | N/A   |
| 2199                         | Other Professional and Specialized Non ISF (Auditors, County Accounting Services, and CAPS Media) | 34,000           | 29,000         | 27,000           | (7,000)                                    | -20.6%  |
| 2202                         | Information Tech ISF  | 16,000           | 16,000         | 16,000           | 0  | 0.0%  |
| 2203                         | County Geographical Information Systems Expense ISF   | 2,000            | 2,500          | 27,000           | 25,000                                     | 1250.0%   |
| 2205                         | Public Works ISF Charges  | 1,000            | 4,300          | 2,000            | 1,000                                      | 100.0%  |
| 2206                         | Special Services ISF  | 300              | 0              | 300              | 0  | 0.0%  |
| 2221                         | Publications and Legal Notices  | 2,200            | 4,000          | 2,900            | 700  | 31.8%   |
| 2241                         | Building Leases/Rentals Non-County Owned  | 30,000           | 30,000         | 31,000           | 1,000                                      | 3.3%  |
| 2244                         | Storage Charges ISF   | 700              | 700            | 750              | 50   | 7.1%  |
| 2261                         | Computer Equipment < \$5,000  | 2,000            | 0              | 4,000            | 2,000                                      | 100.0%  |
| 2262                         | Furniture and Fixtures < \$5,000  | 0                | 0              | 0                | 0  | 0.0%  |
| 2272                         | Conferences/ Seminars ISF (Training ISF)  | 0                | 0              | 0                | 0  | 0.0%  |
| 2273                         | Education Conference and Seminars   | 0                | 0              | 0                | 0  | 0.0%  |
| 2291                         | Private Vehicle Mileage   | 10,500           | 7,600          | 10,500           | 0  | 0.0%  |
| 2292                         | Travel Expense (Conferences / Seminars)   | 21,000           | 13,000         | 21,000           | 0  | 0.0%  |
| 2303                         | Motorpool ISF   | 300              | 300            | 300              | 0  | 0.0%  |
|                              | <b>Total Services and Supplies</b>  | <b>198,420</b>   | <b>166,960</b> | <b>219,660</b>   | <b>21,240</b>                              | <b>10.7%</b>  |
| 6101                         | Contingencies *   | 49,555           | 0              | 103,360          | 53,805                                     | 108.6%  |
|                              | <b>Total Contingencies</b>  | <b>49,555</b>    | <b>0</b>       | <b>103,360</b>   | <b>53,805</b>                              | <b>108.6%</b>   |
|                              | <b>TOTAL EXPENDITURES</b>   | <b>1,040,675</b> | <b>959,660</b> | <b>1,136,970</b> | <b>96,295</b>                              | <b>9.3%</b>   |

\* Pursuant to the VenturaLAFCo Commissioner's Handbook Section 2.3.1.4(a), the annual budget shall include a contingency appropriation of 10% of total operating expenses, unless the Commission deems a different amount appropriate.

# REVENUE LEDGER

|                                      |   | FY 2024-2025     |                | FY 2025-2026     |  |   |
|--------------------------------------|---|------------------|----------------|------------------|--|---|
|                                      |   | Adopted          | Projected      | Proposed         | Difference from<br>FY 2024-25<br>Adjusted Budget | Percentage Difference<br>from FY 2024-25<br>Adjusted Budget |
| <b>Appropriation of Fund Balance</b> |   | <b>75,000</b>    |                | <b>100,000</b>   | 25,000   | 33.3%   |
| <b>Account</b>                       | <b>Description</b>  |                  |                |                  |  |   |
| 8911                                 | Investment Income (Interest Earnings) **                              | 5,000            | 14,000         | 5,000            | 0  | 0.0%  |
| 9790                                 | Miscellaneous Revenue (LAFCo application fees)                        | 6,000            | 13,000         | 10,000           | 4,000  | 66.7%   |
|                                      | <b>Total Miscellaneous Revenue</b>                                    | <b>11,000</b>    | <b>27,000</b>  | <b>15,000</b>    | 4,000  | 36.4%   |
| <b>Other Governmental Agencies</b>   |   |                  |                |                  |  |   |
| 9371                                 | Other Government Agencies (County of Ventura)                         | 318,225          | 318,225        | 340,657          | 22,432   | 7.0%  |
| 9371                                 | Other Government Agencies (Cities)                                    | 318,225          | 318,225        | 340,657          | 22,432   | 7.0%  |
| 9371                                 | Other Government Agencies (Independent Special Districts)             | 318,225          | 318,225        | 340,657          | 22,432   | 7.0%  |
|                                      | <b>Total Other Government Agencies Revenue</b>                        | <b>954,675</b>   | <b>954,675</b> | <b>1,021,970</b> | 67,295   | 7.0%  |
|                                      | <b>TOTAL REVENUE</b>  | <b>965,675</b>   | <b>981,675</b> | <b>1,036,970</b> | 71,295   | 7.4%  |
|                                      | <b>TOTAL FINANCING SOURCES</b>  | <b>1,040,675</b> | <b>981,675</b> | <b>1,136,970</b> | 96,295   | 9.3%  |
|                                      | <b>NET INCOME/(LOSS) [PROJECTED USE OF APPROPRIATED FUND BALANCE]</b> |                  | <b>22,015</b>  |                  |  |   |

\*\* Interest earnings are generated from LAFCo's cash balance which is part of the Ventura County Treasury Investment Pool.

## PRELIMINARY FUND Balance as of June 30, 2024

|      |                           | Actual Fund Balance<br>6/30/24 | Projected Fund<br>Balance 6/30/25 | Estimated Fund<br>Balance 6/30/26 |
|------|---------------------------|--------------------------------|-----------------------------------|-----------------------------------|
|      | <b>Assigned:</b>          |                                |                                   |                                   |
|      | Appropriated              | 75,000                         | 100,000                           | 0                                 |
| 5700 | <b>Committed:</b>         |                                |                                   |                                   |
|      | Litigation                | 135,000                        | 139,050                           | 143,222                           |
| 5995 | <b>Unassigned:</b>        |                                |                                   |                                   |
|      | 60 days' Working Capital  | 144,455                        | 159,943                           | 189,495                           |
|      | Unassigned                | 309,463                        | 286,940                           | 253,217                           |
|      | <b>TOTAL UNASSIGNED</b>   | <b>453,918</b>                 | <b>446,883</b>                    | <b>442,712</b>                    |
|      | <b>TOTAL FUND BALANCE</b> | <b>663,918</b>                 | <b>685,933</b>                    | <b>585,933</b>                    |

**LAFCo Net Operating Expenses Government Code 56381 (b) (1) (A) & (B)<sup>1</sup>**

Fiscal Year 2025-26 Proposed Budget - Allocation for Cities

Source: State of California, Cities Annual Report FY 22/23

| CITY               | TOTAL REVENUE<br>PER REPORT | PERCENTAGE     | ALLOCATION        |
|--------------------|-----------------------------|----------------|-------------------|
|                    |                             |                | \$ 340,657        |
| 1 Camarillo        | \$ 128,185,082              | 8.29%          | \$ 28,248         |
| 2 Fillmore         | 28,785,353                  | 1.86%          | \$ 6,344          |
| 3 Moorpark         | 36,345,738                  | 2.35%          | \$ 8,010          |
| 4 Ojai             | 21,470,794                  | 1.39%          | \$ 4,733          |
| 5 Oxnard           | 544,513,848                 | 35.23%         | \$ 119,996        |
| 6 Port Hueneme     | 54,792,438                  | 3.55%          | \$ 12,077         |
| 7 San Buenaventura | 269,621,851                 | 17.44%         | \$ 59,417         |
| 8 Santa Paula      | 58,280,860                  | 3.77%          | \$ 12,844         |
| 9 Simi Valley      | 188,857,868                 | 12.22%         | \$ 41,619         |
| 10 Thousand Oaks   | 214,945,719                 | 13.91%         | \$ 47,369         |
| <b>TOTAL</b>       | <b>\$ 1,545,799,551</b>     | <b>100.00%</b> | <b>\$ 340,657</b> |

<sup>1</sup>In counties in which there is city and independent special district representation on the commission, the county, cities and independent special districts shall each provide a one-third share of the commission's operational costs. The cities' share shall be apportioned in proportion to each city's total revenues, as reported in the most recent edition of the Cities Annual Report published by the State Controller, as a percentage of the combined city revenues within a county, or by an alternative method approved by a majority of cities representing the majority of the combined cities' population.

**LAFCo Net Operating Expenses Government Code 56381 (b) (1) (A) & (C)<sup>1</sup>, (F)<sup>2</sup>**

Fiscal Year 2025-26 Proposed Budget - Allocation for Independent Special Districts

Source: State of California, Special Districts Annual Report FY 22/23

| INDEPENDENT SPECIAL DISTRICT                      | TOTAL REVENUE<br>PER REPORT | PERCENTAGE<br>(See Note 2) | ALLOCATION<br>\$ 340,657 |
|---|-----------------------------|----------------------------|--------------------------|
| 1 Bardsdale Cemetery District                     | 368,953                     | 0.090%                     | \$ 307                   |
| 2 Bell Canyon Comm. Services District             | 749,884                     | 0.182%                     | 620                      |
| 3 Blanchard / Santa Paula Public Library District | 1,065,722                   | 0.259%                     | 882                      |
| 4 Calleguas Municipal Water District              | 127,233,857                 | 30.876%                    | 105,175                  |
| 5 Camarillo Health Care District                  | 4,471,049                   | 1.085%                     | 3,696                    |
| 6 Camrosa Water District                          | 23,977,659                  | 5.819%                     | 19,823                   |
| 7 Casitas Municipal Water District                | 26,356,375                  | 6.396%                     | 21,788                   |
| 8 Channel Islands Beach Comm. Serv. Dist.         | 5,013,345                   | 1.217%                     | 4,146                    |
| 9 Conejo Recreation & Park District               | 35,894,020                  | 8.711%                     | 29,675                   |
| 10 El Rancho Simi Pioneer Cemetery District       | 367,500                     | 0.089%                     | 303                      |
| 11 Fillmore-Piru Memorial District                | 189,777                     | 0.046%                     | 157                      |
| 12 Fox Canyon Groundwater Mgmt. Agency            | 6,279,368                   | 1.524%                     | 5,192                    |
| 13 Hidden Valley Municipal Water District         | 98,455                      | 0.024%                     | 82                       |
| 14 Meiners Oaks Water District                    | 2,157,898                   | 0.524%                     | 1,785                    |
| 15 Ojai Valley Sanitary District                  | 10,777,053                  | 2.615%                     | 8,908                    |
| 16 Ojai Water Conservation District               | 14,948                      | 0.004%                     | 13                       |
| 17 Oxnard Drainage District No. 1                 | 31,852                      | 0.008%                     | 26                       |
| 18 Oxnard Drainage District No. 2                 | 184,768                     | 0.045%                     | 153                      |
| 19 Oxnard Harbor District                         | 30,442,643                  | 7.388%                     | 25,167                   |
| 20 Piru Public Cemetery District                  | 76,737                      | 0.020%                     | 65                       |
| 21 Pleasant Valley Co. Water District             | 5,101,433                   | 1.238%                     | 4,217                    |
| 22 Pleasant Valley Rec & Park District            | 17,626,651                  | 4.278%                     | 14,573                   |
| 23 Rancho Simi Rec & Park District                | 31,145,350                  | 7.558%                     | 25,747                   |
| 24 Saticoy Sanitary District                      | 1,126,121                   | 0.273%                     | 930                      |
| 25 Triunfo Sanitation District                    | 25,807,775                  | 6.263%                     | 21,335                   |
| 26 United Water Conservation District             | 39,239,633                  | 9.522%                     | 32,437                   |
| 27 Ventura Co. Resource Conserv. District         | 88,399                      | 0.021%                     | 72                       |
| 28 Ventura Port District                          | 13,894,729                  | 3.372%                     | 11,487                   |
| 29 Ventura River County Water District            | 2,295,283                   | 0.557%                     | 1,897                    |
| <b>TOTAL</b>                                      | <b>\$ 412,077,237</b>       | <b>100.003%</b>            | <b>\$ 340,657</b>        |

<sup>1</sup>In counties in which there is city and independent special district representation on the commission, the county, cities, and independent special districts shall each provide a one-third share of the commission's operational costs. The independent special districts' share shall be apportioned in proportion to each district's total revenues as percentage of the combined total district revenues within a county. An independent special district's total revenue shall be calculated for nonenterprise activities as total revenues for general purpose transactions less aid from other governmental agencies and for enterprise activities as total operating and nonoperating revenues less revenue category other governmental agencies, as reported in the most recent edition of the "Special Districts Annual Report" published by the Controller, or by an alternative method approved by a majority of the agencies representing a majority of their combined populations.

<sup>2</sup>No independent special district shall be apportioned a share of more than 50 percent of the total independent special districts' share of the commission's operational costs, without the consent of the district. The share of the remaining districts shall be increased on a proportional basis so that the total amount for all districts equal the share apportioned by the auditor to independent special districts.

## Apportionment of Net Operating Expenses Expressed as Percentage of each Agency's Total Revenue

|  | TOTAL REVENUE<br>PER REPORT* | ALLOCATION        | PERCENTAGE OF<br>TOTAL REVENUE |
|--|------------------------------|-------------------|--------------------------------|
| <b>COUNTY OF VENTURA</b>                     | <b>\$ 2,374,983,567</b>      | <b>\$ 340,657</b> | <b>0.01%</b>                   |
| <b>CITIES</b>                                |                              |                   |                                |
| Camarillo                                    | \$ 128,185,082               | \$ 28,248         | 0.02%                          |
| Fillmore                                     | 28,785,353                   | 6,344             | 0.02%                          |
| Moorpark                                     | 36,345,738                   | 8,010             | 0.02%                          |
| Ojai   | 21,470,794                   | 4,733             | 0.02%                          |
| Oxnard                                       | 544,513,848                  | 119,996           | 0.02%                          |
| Port Hueneme                                 | 54,792,438                   | 12,077            | 0.02%                          |
| San Buenaventura                             | 269,621,851                  | 59,417            | 0.02%                          |
| Santa Paula                                  | 58,280,860                   | 12,844            | 0.02%                          |
| Simi Valley                                  | 188,857,868                  | 41,619            | 0.02%                          |
| Thousand Oaks                                | 214,945,719                  | 47,369            | 0.02%                          |
| <b>TOTAL</b>                                 | <b>\$ 1,545,799,551</b>      | <b>340,657</b>    | <b>0.02%</b>                   |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>         |                              |                   |                                |
| Bardsdale Cemetery District                  | \$ 368,953                   | \$ 307            | 0.08%                          |
| Bell Canyon Comm. Services District          | 749,884                      | 620               | 0.08%                          |
| Blanchard / Santa Paula Public Library Dist. | 1,065,722                    | 882               | 0.08%                          |
| Calleguas Municipal Water District           | 127,233,857                  | 105,175           | 0.08%                          |
| Camarillo Health Care District               | 4,471,049                    | 3,696             | 0.08%                          |
| Camrosa Water District                       | 23,977,659                   | 19,823            | 0.08%                          |
| Casitas Municipal Water District             | 26,356,375                   | 21,788            | 0.08%                          |
| Channel Islands Beach Comm. Serv. Dist.      | 5,013,345                    | 4,146             | 0.08%                          |
| Conejo Recreation & Park District            | 35,894,020                   | 29,675            | 0.08%                          |
| El Rancho Simi Pioneer Cemetery District     | 367,500                      | 303               | 0.08%                          |
| Fillmore-Piru Memorial District              | 189,777                      | 157               | 0.08%                          |
| Fox Canyon Groundwater Mgmt. Agency          | 6,279,368                    | 5,192             | 0.08%                          |
| Hidden Valley Municipal Water District       | 98,455                       | 82                | 0.08%                          |
| Meiners Oaks Water District                  | 2,157,898                    | 1,785             | 0.08%                          |
| Ojai Valley Sanitary District                | 10,777,053                   | 8,908             | 0.08%                          |
| Ojai Water Conservation District             | 14,948                       | 13                | 0.09%                          |
| Oxnard Drainage District No. 1               | 31,852                       | 26                | 0.08%                          |
| Oxnard Drainage District No. 2               | 184,768                      | 153               | 0.08%                          |
| Oxnard Harbor District                       | 30,442,643                   | 25,167            | 0.08%                          |
| Piru Public Cemetery District                | 76,737                       | 65                | 0.08%                          |
| Pleasant Valley Co. Water District           | 5,101,433                    | 4,217             | 0.08%                          |
| Pleasant Valley Rec & Park District          | 17,626,651                   | 14,573            | 0.08%                          |
| Rancho Simi Rec & Park District              | 31,145,350                   | 25,747            | 0.08%                          |
| Saticoy Sanitary District                    | 1,126,121                    | 930               | 0.08%                          |
| Triunfo Sanitation District                  | 25,807,775                   | 21,335            | 0.08%                          |
| United Water Conservation District           | 39,239,633                   | 32,437            | 0.08%                          |
| Ventura Co. Resource Conserv. District       | 88,399                       | 72                | 0.08%                          |
| Ventura Port District                        | 13,894,729                   | 11,487            | 0.08%                          |
| Ventura River County Water District          | 2,295,283                    | 1,897             | 0.08%                          |
| <b>TOTAL</b>                                 | <b>\$ 412,077,237</b>        | <b>\$ 340,657</b> | <b>0.08%</b>                   |

\* Source: State of California Annual Reports FY 22/23

\*\* [Ventura | California State Controller's Office Revenues](#)

For special districts, total revenue excludes aid from other governments.

## Allocation Comparisons

| CITIES           | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | FY 24-25          | FY 25-26          |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Camarillo        | \$ 20,839         | \$ 21,131         | \$ 21,415         | \$ 24,159         | \$ 22,753         | 28,248            |
| Fillmore         | 4,646             | 4,681             | 4,950             | 6,048             | 6,298             | 6,344             |
| Moorpark         | 6,928             | 6,748             | 6,668             | 6,687             | 6,947             | 8,010             |
| Ojai             | 2,464             | 2,638             | 2,385             | 3,358             | 4,216             | 4,733             |
| Oxnard           | 83,199            | 87,159            | 84,582            | 96,926            | 113,025           | 119,996           |
| Port Hueneme     | 7,759             | 8,185             | 8,976             | 10,074            | 11,723            | 12,077            |
| San Buenaventura | 47,910            | 48,406            | 49,215            | 50,181            | 57,251            | 59,417            |
| Santa Paula      | 5,336             | 4,306             | 4,591             | 9,504             | 11,567            | 12,844            |
| Simi Valley      | 23,327            | 32,764            | 34,007            | 39,159            | 41,122            | 41,619            |
| Thousand Oaks    | 37,069            | 38,636            | 39,675            | 41,650            | 43,323            | 47,369            |
| <b>TOTAL</b>     | <b>\$ 239,477</b> | <b>\$ 254,654</b> | <b>\$ 256,464</b> | <b>\$ 287,747</b> | <b>\$ 318,225</b> | <b>\$ 340,657</b> |

  

| INDEPENDENT SPECIAL DISTRICTS            | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | FY 24-25          | FY 25-26          |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Bardsdale Cemetery District              | \$ 153            | \$ 130            | \$ 141            | \$ 224            | \$ 251            | 307               |
| Bell Canyon Comm. Services District      | 383               | 415               | 423               | 446               | 481               | 620               |
| Blanchard / Santa Paula Library District | 620               | 601               | 618               | 636               | 710               | 882               |
| Calleguas Municipal Water District       | 99,151            | 96,869            | 101,549           | 115,910           | 115,833           | 105,174           |
| Camarillo Health Care District           | 2,534             | 2,447             | 2,413             | 2,535             | 3,077             | 3,696             |
| Camrosa Water District                   | 15,425            | 15,297            | 15,839            | 18,111            | 30,378            | 19,823            |
| Casitas Municipal Water District         | 13,188            | 14,431            | 13,947            | 19,222            | 20,588            | 21,788            |
| Channel Islands Beach Comm. Serv. Dist.  | 3,130             | 3,680             | 3,378             | 3,634             | 3,895             | 4,146             |
| Conejo Recreation & Park District        | 17,568            | 18,195            | 20,166            | 21,224            | 20,974            | 29,675            |
| El Rancho Simi Pioneer Cemetery District | 120               | 115               | 144               | 204               | 220               | 303               |
| Fillmore-Piru Memorial District          | 139               | 158               | 141               | 121               | 127               | 157               |
| Fox Canyon Groundwater Mgmt. Agency      | 1,691             | 2,078             | 2,044             | 2,995             | 3,510             | 5,192             |
| Hidden Valley Municipal Water District   | 36                | 28                | 41                | 86                | 89                | 82                |
| Meiners Oaks Water District              | 1,205             | 1,128             | 1,126             | 1,295             | 1,410             | 1,785             |
| Montalvo Comm. Services District         | 558               | n/a               | n/a               | -                 | -                 | -                 |
| Ojai Valley Sanitary District            | 6,092             | 6,794             | 7,066             | 6,929             | 6,826             | 8,908             |
| Ojai Water Conservation District         | 7                 | 8                 | 8                 | 9                 | 10                | 13                |
| Oxnard Drainage District No. 1           | 24                | 25                | 23                | 23                | 25                | 26                |
| Oxnard Drainage District No. 2           | 117               | 107               | 136               | 124               | 124               | 153               |
| Oxnard Harbor District                   | 11,515            | 12,714            | 12,055            | 15,947            | 18,262            | 25,167            |
| Piru Public Cemetery District            | 44                | 37                | 35                | 40                | 40                | 65                |
| Pleasant Valley Co. Water District       | 3,128             | 2,429             | 2,593             | 3,626             | 3,803             | 4,217             |
| Pleasant Valley Rec & Park District      | 6,241             | 6,496             | 7,345             | 6,840             | 7,902             | 14,573            |
| Rancho Simi Rec & Park District          | 16,117            | 29,851            | 19,235            | 17,029            | 20,611            | 25,747            |
| Saticoy Sanitary District                | 460               | 486               | 467               | 613               | 675               | 930               |
| Triunfo Sanitation District              | 12,800            | 13,262            | 13,934            | 16,686            | 19,501            | 21,335            |
| United Water Conservation District       | 18,755            | 18,431            | 23,615            | 23,716            | 27,908            | 32,437            |
| Ventura Co. Resource Conserv. District   | 280               | 135               | 13                | 9                 | 13                | 72                |
| Ventura Port District                    | 6,380             | 6,738             | 6,389             | 7,536             | 9,063             | 11,487            |
| Ventura River County Water District      | 1,616             | 1,569             | 1,580             | 1,977             | 1,919             | 1,897             |
| <b>TOTAL</b>                             | <b>\$ 239,477</b> | <b>\$ 254,654</b> | <b>\$ 256,464</b> | <b>\$ 287,747</b> | <b>\$ 318,225</b> | <b>\$ 340,657</b> |