

COUNTY OF VENTURA | CALIFORNIA



ADOPTED BUDGET

Fiscal Year 2025-26



JEFFERY S. BURGH | *Auditor-Controller*



Board of Supervisors



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District I



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Jeff Gorell
District II



2025 Chair of the Board
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District IV



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District III



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District V



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ALPHABETICAL LISTING OF DEPARTMENTAL BUDGETS

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G001	2800	<u>Agriculture Commissioner</u> Agriculture Commissioner.....	196	G001	3700	<u>Farm Advisor</u> Farm Advisor.....	298
E300	5000	<u>Airports</u> Oxnard Airport.....	416	G001	4500	<u>General Services Agency</u> Capital Renewal.....	110
E300	5020	Camarillo Airport.....	422	I200	4550	GSA Heavy Equipment.....	326
E300	5040	Airports Capital Projects.....	428	I210	4570	GSA Fleet Services.....	330
E310	5060	Cam Airport Roads and Lighting.....	432	I220	4600	GSA Administration.....	336
G001	2860	<u>Animal Services</u> Animal Services.....	216	I220	4620	GSA Procurement.....	340
S100	2870	Spay and Neuter Program.....	220	I220	4640	GSA Business Support.....	344
G001	1600	<u>Assessor</u> Assessor.....	72	I220	4660	GSA Special Services.....	350
G001	1500	<u>Auditor-Controller</u> Auditor-Controller.....	66	I230	4700	GSA Facilities and Materials.....	354
G001	1000	<u>Board of Supervisors</u> Board of Supervisors.....	50	I230	4720	GSA Housekeeping and Grounds...	360
S050	2250	<u>Child Support Services</u> VC Dept Child Support Services.....	166	I230	4740	Facilities Projects.....	364
G001	1850	<u>Civil Service Commission</u> Civil Service Commission.....	84	E400	4760	GSA Parks Department.....	434
G001	1900	<u>County Clerk Recorder</u> County Clerk and Recorder.....	212	E410	4770	Oak View School Preservation.....	440
G001	1800	<u>County Counsel</u> County Counsel.....	80	S400	4780	Nyeland Acres Comm Center CFD..	308
G001	1010	<u>County Executive Office</u> County Executive Office.....	54	G001	2000	<u>Grand Jury</u> Grand Jury.....	152
G001	1050	Special Accounts and Contributions...	60	E200	5100	<u>Harbor</u> Harbor Administration.....	406
G001	1060	Capital Projects.....	106	E200	5150	Harbor Capital Projects.....	412
G001	1070	General Purpose (Indirect) Revenue..	92	S080	5160	Fish and Wildlife.....	242
G001	1080	Debt Service.....	310	G001	3090	<u>Health Care Agency</u> HCA Emergency Medical Services..	248
G001	1085	Cannabis Business Lic Prog.....	96	G001	3100	HCA Public Health.....	254
G001	1090	Tobacco Settlement Program.....	98	G001	3120	HCA Women Infants and Children..	260
G001	1100	General Fund Contingency.....	64	G001	3140	HCA Children's Medical Services....	264
S070	1170	Co Successor Housing Agency.....	128	G001	3200	Mental Health.....	268
S110	1180	Workforce Development Division.....	130	G001	3220	Substance Use Services.....	274
S020	1210	HUD Home Grant Program.....	134	S120	3260	Mental Health Services Act.....	280
S030	1220	HUD Community Dev Block Grant.....	136	G001	3280	Public Guardian.....	286
S030	1240	HUD Continuum of Care.....	138	E500	3300	Ventura County Medical System....	444
I300	1300	CEO Risk Administration.....	368	E510	3390	Ventura County Health Care Plan...	452
I300	1310	CEO Workers Compensation.....	372	G001	3410	<u>Human Services Agency</u> Program Operations Division.....	114
I320	1320	CEO Liability Insurance.....	376	G001	3420	Direct Recipient Aid.....	124
I400	1400	Human Resource Pers Serv ISF.....	380	G001	3440	Public Administration.....	234
I410	1410	Personnel Unemployment.....	384	S800	3460	IHSS Public Authority.....	140
I420	1420	Personnel Medical Insurance.....	386	S090	3470	Domestic Violence.....	144
I430	1430	Wage Supplement.....	392	G001	3500	Area Agency on Aging.....	146
G001	1490	HR Payroll System.....	100	I500	4800	<u>Information Technology Services Dept</u> Information Technology Svcs Dept..	394
G001	2100	<u>District Attorney</u> District Attorney.....	154	I510	4850	Network Services ISF.....	400
G001	1920	<u>Elections Division</u> Elections Division.....	88	G001	2220	<u>Indigent Legal Service</u> Indigent Legal Service.....	164
G001	2600	<u>Probation</u> Ventura County Probation Agency..	190	G001	2880	<u>Medical Examiners Office</u> Medical Examiners Office.....	222
G001	1595	<u>Prop Tax Assessment and Collection System</u> Prop Tax Assessment & Coll Sys. O	70				

ALPHABETICAL LISTING OF DEPARTMENTAL BUDGETS

<u>FUND NO.</u>	<u>BUDGET DIVISION</u>	<u>DEPARTMENT</u>	<u>PAGE</u>	<u>FUND NO.</u>	<u>BUDGET DIVISION</u>	<u>DEPARTMENT</u>	<u>PAGE</u>
		<u>Public Defender</u>				<u>Sheriff</u>	
G001	2200	Public Defender.....	160	G001	2500	Sheriff Police Services.....	170
		<u>Public Works Agency</u>		G001	2550	Sheriff Detention Service.....	176
G001	4000	Public Works Services-Gen Fund.....	102	S040	2570	Sheriff Inmate Welfare.....	182
G001	4040	PW Integrated Waste Mgt Division....	238	S040	2580	Sheriff Inmate Commissary.....	186
S010	4080	PW Road Fund.....	302			<u>Treasurer Tax Collector</u>	
S010	4080	PW Road Fund-Detail of Reqmnt.....	306	G001	1700	Treasurer Tax Collector.....	76
S130	4090	Stormwater Unincorporated.....	206			<u>Ventura County Library</u>	
I100	4400	Public Works Central Services-ISF....	314	G001	3600	Ventura County Library Admin.....	290
I110	4450	Water and Sanitation ISF.....	320	S060	3610	Ventura County Library.....	292
		<u>Resource Management Agency</u>					
G001	2900	RMA Operations.....	226				
G001	2910	RMA Planning Department.....	230				
G001	2930	RMA Environmental Health Dept.....	244				
G001	2950	RMA Code Compliance.....	202				

ALPHABETICAL LISTING OF SPECIAL DISTRICT BUDGETS

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		<u>County Service Areas</u>				<u>Waterworks Districts</u>	
D010	4155	CSA 34 El Rio Debt Service.....	462	E100	4300	WWD 1 Moorpark Water.....	512
S510	4100	CSA 3 Camp Chaffee.....	464	E100	4305	WWD 1 Moorpark Sanitation.....	516
S520	4110	CSA 4 Oak Park.....	466	E110	4320	WWD 16 Piru Sanitation.....	520
S530	4120	CSA 14 Unincorporated St Lighting...	468	E120	4330	WWD 17 Bell Canyon Water.....	524
S540	4130	CSA 29 North Coast O&M.....	470	E130	4340	WWD 19 Somis Water.....	528
S550	4140	CSA 30 Nyeland Acres O&M.....	474	E141	4360	WWD 38 Lake Sherwood.....	532
S560	2960	CSA 32 Onsite Wastewater Mgmt.....	478	E150	4370	Camarillo Airport Sanitation.....	536
S570	4150	CSA 34 El Rio O&M.....	480				
		<u>Fire Protection District</u>					
S600	2700	Ventura County Fire Protection Dist...	484				
		<u>Watershed Protection District</u>					
S700	4200	WPD Admin.....	490				
S710	4210	WPD Zone 1.....	494				
S720	4220	WPD Zone 2.....	498				
S730	4230	WPD Zone 3.....	502				
S731	4239	WPD Zone 3-Simi Subzone.....	506				
S740	4240	WPD Zone 4.....	508				

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GENERAL INFORMATION

COUNTY OF VENTURA | CALIFORNIA





On September 13, 2011, the Board of Supervisors updated the County's Mission Statement and Values and identified guiding principles for planning and consistent decision making. These guideposts are to be used to develop strategic, business and operating plans and identify programs and services to attain desired outcomes, set objectives and measure outcomes. These statements are reproduced here to reaffirm the importance of these principles in guiding the planning and defining the purpose of the County's budget process.



~MISSION~

To provide superior public service and support so that all residents have the opportunity to improve their quality of life while enjoying the benefits of a safe, healthy, and vibrant community.

~VALUES~

Build and foster public trust through:

- ❖ Ethical Behavior*
- ❖ Transparency and Accountability*
- ❖ Equitable treatment and respect of all constituents*
- ❖ Excellence in service delivery*

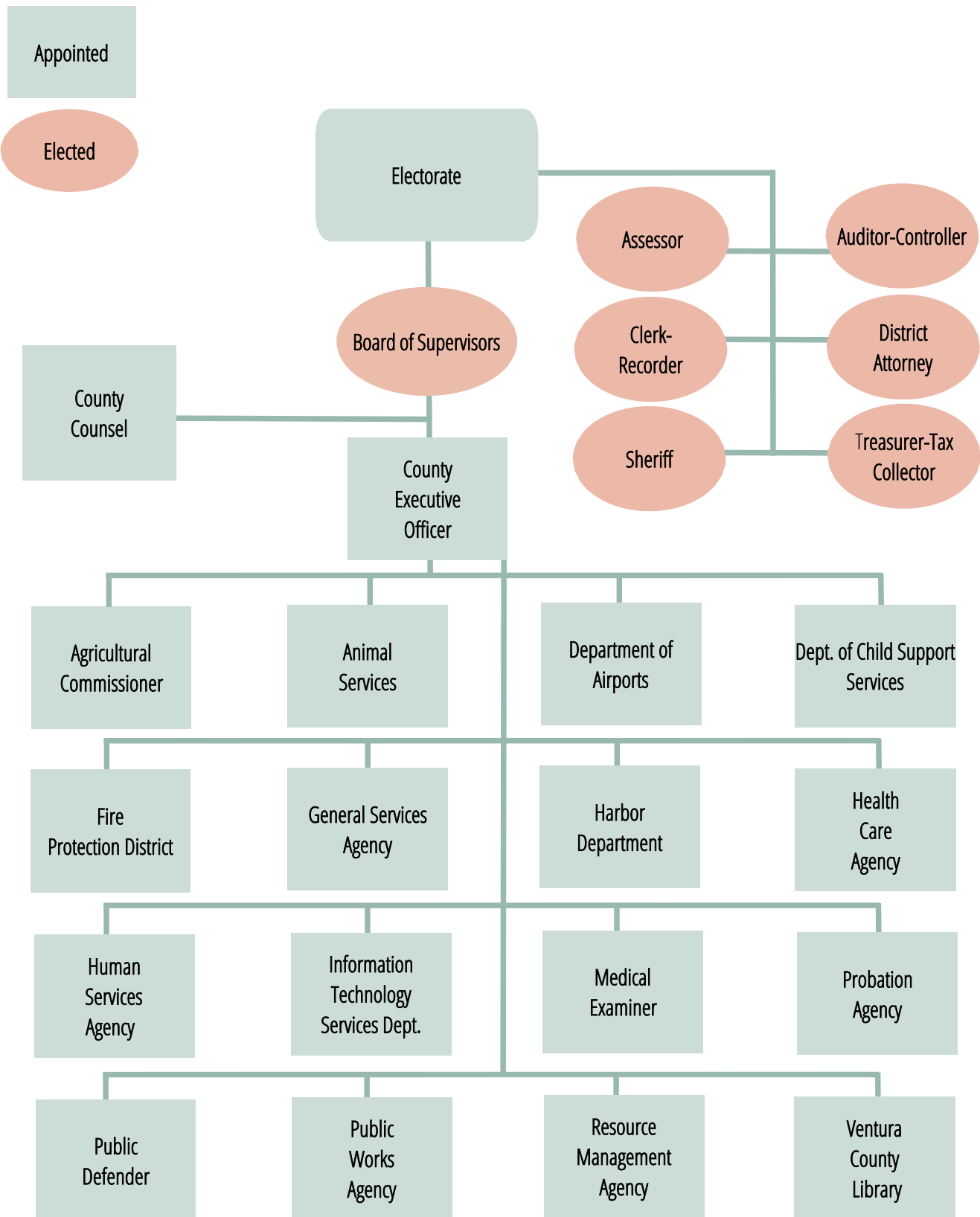
~GUIDING PRINCIPLES~

We focus on serving our residents and business communities by:

- ❖ Adopting carefully considered policies*
- ❖ Staying competitive through the implementation of proven practices and the effective use of technology*
- ❖ Delivering services in a business and constituent-friendly, customer service driven, cost-effective manner*
 - ❖ Utilizing strategic thinking and action*
- ❖ Promoting an action-oriented, empowered, and accountable workforce*
 - ❖ Planning for and developing programs to meet future needs*
 - ❖ Operating in a fiscally responsible manner*

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County Organization Structure



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TO: THE RESIDENTS OF THE COUNTY OF VENTURA

In accordance with the provisions of Sections 29000 through 29144 of the California Government Code, the County of Ventura presents the Fiscal Year (FY) 2025-26 Adopted Budget, adopted by the Board of Supervisors on June 16, 2025, and balanced based on financial information available at that time.

The FY 2025-26 Adopted Budget is the plan of financial operations for departments, agencies and special districts governed by the Board of Supervisors. The budget contains estimated expenditures for the fiscal year and the proposed means of financing those expenditures. The budget document is available at the Auditor-Controller's website noted below. Following is a summary of the budget document.

BUDGET OVERVIEW

This budget includes funding for many of the Board of Supervisor's priorities which include promoting healthy, safe, and resilient communities, protecting the vulnerable, and addressing homelessness issues. Also, funding is included to provide reliable infrastructure and sustainability while promoting fiscal responsibility and economic vitality and investing in our workforce.

Budgeted appropriations total \$3.23 billion for the General Fund and Non-General Fund, including capital assets and debt service, increasing \$185.13 million or 6.1% compared to the prior year. The FY 2024-25 total actual expenditures of \$2.92 billion were \$305.75 million lower than the FY 2025-26 budgeted appropriations.

General Fund appropriations of \$1.50 billion increased by \$65.25 million, or 4.5% over the prior year appropriations. The increase in appropriations is primarily due to merit and negotiated increases in salaries and employee benefits, services and supplies costs and other financing uses.

Total budgeted revenues of \$3.10 billion increased \$199.60 million, or 6.9% over the prior year adopted budget. The FY 2024-25 total actual revenue of \$3.00 billion was \$98.02 million or 3.3% lower than the FY 2025-26 budgeted revenue.

General Fund revenue of \$1.50 billion increased by \$67.64 million compared to the prior year adopted budget, primarily due to increases in taxes, revenue from use of money and property, intergovernmental revenues, and miscellaneous revenues.

The County's budget is based on several significant principles and guidelines established by the Board of Supervisors. These principles and guidelines are necessary to ensure adoption of a workable and balanced General Fund budget for FY 2025-26, further stabilize the current and longer-term County General Fund financial situation, and prudently prepare for uncertain economic conditions and potential additional State or Federal budget impacts. These principles and guidelines include:

- A structurally balanced budget where ongoing requirements are financed with ongoing revenues.
- Progress toward an adequate funding level for General Fund Unassigned Fund Balance. Fiscal stability requires a long-term approach.
- Year-end fund balance or carryover for the General Fund is not an ongoing available financing source but should be used to maintain policy-set fund balance reserve levels, capital projects and finance one-time expenditures.
- Budget adjustments will occur as the fiscal year progresses to reflect reasonable and conservative fluctuations in revenue and expenditures.
- New programs or expanded service levels are generally offset by new revenue or net cost reductions in other existing programs.
- Continued efforts by every department to reduce overhead and administrative costs while maintaining priority services. Enhance cost effectiveness with various initiatives launched by the Service Excellence Program through Lean 6 Sigma projects, and alignment to the County's Five-Year Strategic Plan.
- State or Federal funding reductions for specific programs and services offset by corresponding cuts in the same department budgets and programs or offset by alternative revenue or net cost decreases in other department programs.
- Ensure sufficient resources to meet core County service needs by defining department budget priorities and implementing performance measurement to establish and monitor efficiency.
- Continuous monitoring of the County's financial condition with focus on long term financial viability and the use of multi-year forecast as a guide to maintain structural balance.

BUDGET HIGHLIGHTS

General Fund

- The adopted budget includes appropriations for additional positions, negotiated salary increases, and projected employee merit increases. The County has agreements in place with labor unions, a number of which are currently under negotiation.

- The adopted budget supports mandated programs leveraging federal and state funding for direct aid and program operations.
- The actuarially determined composite employer contribution rate for pensions decreased 2.00% from 18.56% to 16.56% of covered payroll. This amounted to a \$16.6 million decrease in the County's projected retirement costs for FY26.
- The County has three unfunded liabilities. The Actuarial Accrued Liability for the Management Retiree Health Benefits Program is \$12.26 million and \$29.48 million for the Subsidized Retiree Health Benefits Program. The County funds these benefits annually on a pay as you go basis. The Net Other Post Employment Benefit Liability for the Retiree Medical Expense Reimbursement Plan is \$163.59 million. For the current budgeted year, the County will pay benefits as due on a "pay-as-you-go basis". Beginning in the fiscal year 2026-27, the County is projected to contribute the full actuarially determined employer contribution.
- General Fund secured property taxes are budgeted at \$296.60 million, an increase of \$11.70 million or 4.1% over the prior year. Countywide, the net secured property assessed valuation of \$183.27 billion has increased by \$7.44 million, or 4.2% compared to the prior year.
- Total General Fund Unassigned Fund Balance increased to \$197.5 million. This is an increase of \$12.5 million, or 6.8% over the prior year's adopted budget.
- Total County full-time equivalent (FTE) positions are 10,540, a net increase of 10.25 or 0.10% compared to the prior year.
- General Fund FTE positions are 5,527, a decrease of 86 or 1.5% over the prior year's adopted budget. The key components are attributed to Covid-19 related programs and grants expiring in Health Care and Human Services agencies.

Non-General Fund

- Ventura County Medical System (VCMS) budgeted revenues increased by \$93.73 million over the prior year adopted budget and appropriations for expenditures increased by \$69.87 million. VCMS budgeted revenues rose primarily due to increased patient days and procedures. The total budgeted expenses rose by a \$32.9 million increase in salaries and benefits, primarily resulting from the expansion of services and health care minimum wage impacts effective in October of 2024, services and supply costs rose by \$22.40 million primarily due to increased patient volumes and rate increases and growth in supplemental programs.

Although the budget is balanced, challenges still exist that could negatively affect the County's current and future financial position. Key areas of concern include State or Federal actions requiring expanded service levels or reductions in funding in health and human services and public safety; inflationary pressures, including the impact to the County's employer pension contribution to the Ventura County Employee's Retirement Association should the financial markets decline; and if investment returns fail to meet the assumed rate of return on pension assets.

Finally, Governor Newsom signed the State's Budget Act of 2025 on June 27, 2025. The balanced and on-time State budget preserves key investments in safety net programs, education, addressing homelessness, and mental health care reform.

Let us know if you have any questions, comments, or suggestions concerning the budget or regarding the finances of the County of Ventura. Contact information is noted at the bottom of the first page.

Sincerely,

A handwritten signature in blue ink, appearing to read 'JB', with a large, sweeping loop extending to the right.

JEFFERY S. BURGH
Auditor-Controller

COUNTY OF VENTURA

ADOPTED BUDGET USER'S GUIDE

The Adopted Budget has been prepared in compliance with State Controller and Code of Regulations guidelines. Schedules 1 through 9 present details for 'County (Governmental) Funds' as defined by the State Controller. Schedules 10 and 11 present details of the Internal Service Funds (ISF) and Enterprise Funds, respectively. Schedules 12 through 15 pertain to Special District Funds whose affairs and finances are under the supervision and control of the Board of Supervisors. A brief description of the type of information contained in each of the schedules is included below:

SUMMARY INFORMATION

Schedule 1, All Funds Summary: represents the County's total budget, and summarizes 'Total Financing Sources' and 'Total Financing Uses' of County funds, that are under the direct control of the Board of Supervisors, including governmental-type funds (general, special revenue, debt service and capital projects funds) as well as enterprise, internal service, special districts and other agencies and the Independent special districts (Special District Enterprise funds). The specific funds included under "Governmental Funds" are found in Schedule 2; "Other Funds" are represented in Schedule 10 (ISF), Schedule 11 (Enterprise), Schedule 12 (Special Districts and Other Agencies).

Schedule 2, Governmental Funds Summary: displays 'Total Financing Sources' and 'Total Financing Uses' for County Governmental funds consisting of general, special revenue, permanent funds, debt service, and capital projects. Details for "Decreases/Increases to Fund Balances" (columns 3 and 7) are found in Schedule 4. Details for column 4, "Additional Financing Sources" are found in Schedules 5 and 6. Details for column 6, "Financing Uses" are found in Schedules 7, 8, and 9.

Schedule 3, Fund Balance - Governmental Funds: summarizes total fund balance, encumbrances, nonspendable/restricted/committed, and assigned obligated fund balance information, by fund, for Governmental Funds displayed in Schedule 2 (column 2). Encumbrances and obligated fund balances are subtracted from the total fund balance to determine the amount of available fund balance that is unobligated as of June 30 of the preceding budget year.

Schedule 4, Obligated Fund Balances – By Governmental Funds: A detailed presentation of "Decreases/Cancellations (columns 4) and Increases/New (columns 6) to obligated fund balances" for Governmental Funds presented in Schedule 1 (columns 3 and 7).

FINANCING SOURCES INFORMATION

Schedule 5, Summary of Additional Financing Sources by Source and Fund – Governmental Funds: displays 'Additional Financing Sources' summary by major revenue source and by fund for the 'Governmental' funds noted in Schedule 1. Adopted and Recommended amounts plus the actual revenues for the two previous years are shown.

Schedule 6, Detail of Additional Financing Sources by Fund and Account – Governmental Funds: displays detail by fund, revenue account and source for the 'Additional Financing Sources' (column 7) for 'Governmental' funds presented in Schedule 2 (column 4).

FINANCING USES INFORMATION

Schedule 7, Summary of Financing Uses by Function and Fund – Governmental Funds: the first part of the schedule, “Summarization by Function”, displays ‘Total Financing Uses’ detail for column 8 of Schedule 1 by state function, list of contingencies and provisions for obligated fund balance by fund. The second part displays the same information summarized by fund for ‘Governmental’ funds noted in Schedule 1. Adopted and Recommended amounts, as well as actual expenditures for two previous years are also shown.

Schedule 8, Detail of Financing Uses by Function, Activity and Budget Unit – Governmental Funds: presents detail of total ‘Financing Uses’ presented in Schedule 1 ‘Financing Uses’ (column 6) and Schedule 7 (column 5 ‘Total Financing Uses’ less ‘Total Obligated Fund Balances’), grouped by State Function, State Activity and budget unit.

DEPARTMENTAL DETAIL INFORMATION

Schedule 9, Financing Sources and Uses by Budget Unit by Object – Governmental Funds: an overview, by budget unit, of adopted revenues and appropriations, including the prior year final budget and actual for the Governmental Funds summarized in Schedule 2. Includes appropriations, revenue and summarized position information (FTEs are rounded to the nearest whole number), followed by a brief narrative describing the major activities of the budget unit and the fund in which the budget unit belongs. Corresponding pages depict the revenue and expenditure/appropriation detail by line item for the prior year final budget plus two years of prior year actual. In this schedule, the budget units are organized first by State function, then by State activity, and budget unit.

Schedule 10, Operation of Internal Service Funds: displays operating income (revenue) and expense detail for Internal Service Funds presented in fund and budget unit order.

Schedule 11, Operation of Enterprise Funds: displays operating income (revenue) and expense detail for Enterprise Funds presented in fund and budget unit order.

SPECIAL DISTRICTS INFORMATION

Schedule 12, Special Districts and Other Agencies Summary – Non-Enterprise: displays ‘Total Financing Sources’ and ‘Total Financing Uses’ for Special District funds whose affairs and finances are under the supervision and control of the Board of Supervisors. Detail for “Decreases/Increases to obligated fund balances” (columns 3 and 7) is found in Schedule 14. Details for column 4, “Additional Financing Sources” and column 6, “Financing Uses,” is found in Schedule 15.

Schedule 13, Fund Balance - Special Districts and Other Agencies - Non-Enterprise: summarizes total fund balance, encumbrances, nonspendable/restricted/committed, and assigned obligated fund balance information, by fund, for the Special District funds displayed in Schedule 12 (column 2). Encumbrances and obligated fund balances are subtracted from the total fund balance to determine the amount of available fund balance that is unobligated as of June 30 of the preceding budget year.

Schedule 14, Special Districts and Other Agencies Obligated Fund Balance – Non-Enterprise: displays detail, by fund, “Decreases/Cancellations (columns 4) and Increases/New (columns 6) to obligated fund balances” for Special Districts and Other Agencies Funds – Non-Enterprise as presented in Schedule 1 (columns 3 and 7).

Schedule 15, Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object – Non-Enterprise: an overview, by budget unit, of adopted revenues and appropriations, including the prior year final budget and actual for the Special District Funds summarized in Schedule 12. Includes appropriations, revenue and summarized position information (FTEs are rounded to the nearest whole number), followed by a brief narrative describing the major activities of the budget unit and the fund in which the budget unit belongs. Corresponding pages depict the revenue and expenditure/appropriation detail by line item for the prior year final budget plus two years of prior year actual.

Special District Enterprise Fund Presentation (Schedule 12 ENT and Schedule 15 ENT): Per the State of California County Budget Guide, budget forms have not been prescribed for Enterprise Special Districts under the supervision and control of the board of supervisors. However, at individual County discretion, the format for County budget Schedules 12 and 15 may be used to present the managerial budget of "board governed" Enterprise Special Districts.

APPENDICES

Appendix A: Summary of Permanent Positions: provides detail of positions included in the Adopted Budget. Information is organized by budget unit and includes position classification, biweekly salary range, number of Full Time Equivalent positions (FTE) and Count (authorized positions) for the prior year (adopted), and current year adopted budgets.

Appendix B: Property Taxes and Assessed Valuation Information: The top portion of this schedule shows property tax revenue budgeted for ‘County (Governmental) Funds.’ The bottom half of the schedule details the countywide assessed valuation.

Appendix C: Ventura County Medical Center (VCMC) Charge Description Master: A comprehensive listing of items billable to a hospital/clinic patient or a patient's health insurance provider.

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SUMMARY SCHEDULES

COUNTY OF VENTURA | CALIFORNIA





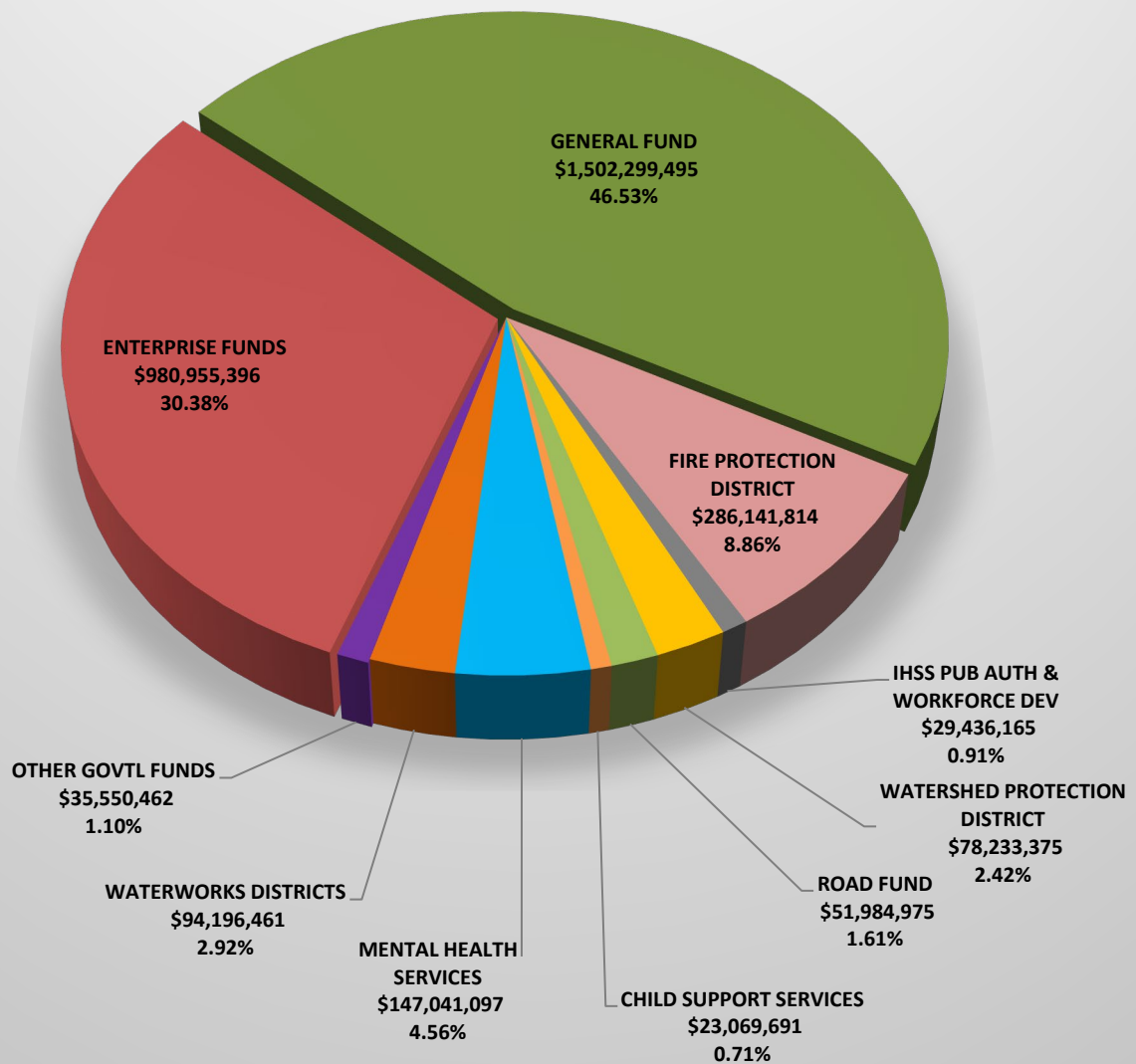
COUNTY OF VENTURA

FINANCING REQUIREMENTS (USES)

ALL FUNDS

FISCAL YEAR 2025-26

\$3,228,908,931



Excludes Internal Service Funds

Fund 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

Governmental Funds

General Fund	77,221,226	0	1,502,299,495	1,579,520,721	1,502,299,495	77,221,226	1,579,520,721
Special Revenue Funds	3,796,382	39,611,723	243,698,012	287,106,117	287,082,390	23,727	287,106,117
Permanent Funds	(75,368)	75,368	0	0	0	0	0
Capital Projects Funds	(5,578,755)	11,822,433	0	6,243,678	0	6,243,678	6,243,678
Total Governmental Funds	75,363,485	51,509,524	1,745,997,507	1,872,870,516	1,789,381,885	83,488,631	1,872,870,516

Other Funds

Internal Service Funds	0	13,353,408	435,644,003	448,997,411	436,934,666	12,062,745	448,997,411
Enterprise Funds	0	3,390,229	941,181,391	944,571,620	920,042,587	24,529,033	944,571,620
Special District Enterprise Funds	0	4,758,914	71,575,753	76,334,667	52,447,325	23,887,342	76,334,667
Special Districts	(24,904,738)	56,755,661	341,239,081	373,090,004	370,467,572	2,622,432	373,090,004
Total Other Funds	(24,904,738)	78,258,212	1,789,640,228	1,842,993,702	1,779,892,150	63,101,552	1,842,993,702
Total All Funds	50,458,747	129,767,736	3,535,637,735	3,715,864,218	3,569,274,035	146,590,183	3,715,864,218

Fund 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

General Fund

General Fund	G001	77,221,226	0	1,502,299,495	1,579,520,721	1,502,299,495	77,221,226	1,579,520,721
Total General Fund		77,221,226	0	1,502,299,495	1,579,520,721	1,502,299,495	77,221,226	1,579,520,721

Special Revenue Funds

Road Fund	S010	(16,899,896)	24,295,871	44,589,000	51,984,975	51,984,975	0	51,984,975
Home Grant	S020	0	0	2,286,394	2,286,394	2,286,394	0	2,286,394
Department Of HUD	S030	0	0	2,098,641	2,098,641	2,098,641	0	2,098,641
Sheriff Inmate Welfare Fund	S040	(494,773)	1,461,463	2,214,576	3,181,266	3,181,266	0	3,181,266
VC Dept Child Support Services	S050	3,700	0	23,069,691	23,073,391	23,069,691	3,700	23,073,391
Ventura County Library	S060	(3,988,033)	3,988,033	12,089,528	12,089,528	12,089,528	0	12,089,528
Co Successor Housing Agy ABX126	S070	27	0	250,000	250,027	250,000	27	250,027
Fish And Wildlife	S080	16,292	0	12,500	28,792	20,250	8,542	28,792
Domestic Violence Program	S090	(31,414)	31,414	161,522	161,522	161,522	0	161,522
Spay And Neuter Program	S100	0	0	40,000	40,000	40,000	0	40,000
Workforce Development Division	S110	0	0	10,353,762	10,353,762	10,353,762	0	10,353,762
Mental Health Services Act	S120	25,708,491	7,689,371	113,643,235	147,041,097	147,041,097	0	147,041,097
Stormwater Unincorporated	S130	(529,471)	2,145,571	3,389,200	5,005,300	5,005,300	0	5,005,300
Nyeland Acres Community Cntr CFD	S400	11,459	0	63,798	75,257	63,799	11,458	75,257
IHSS Public Authority	S800	0	0	29,436,165	29,436,165	29,436,165	0	29,436,165
Total Special Revenue Funds		3,796,382	39,611,723	243,698,012	287,106,117	287,082,390	23,727	287,106,117

Permanent Funds

George D Lyon Book Fund	P100	(75,368)	75,368	0	0	0	0	0
Total Permanent Funds		(75,368)	75,368	0	0	0	0	0

Capital Projects Funds

Santa Rosa Rd Assessment District	C010	(101,655)	101,655	0	0	0	0	0
Todd Road Jail Expansion	C020	6,243,678	0	0	6,243,678	0	6,243,678	6,243,678
VC Integrated Justice Info System	C030	(11,720,778)	11,720,778	0	0	0	0	0
Total Capital Projects Funds		(5,578,755)	11,822,433	0	6,243,678	0	6,243,678	6,243,678

Total Governmental Funds		75,363,485	51,509,524	1,745,997,507	1,872,870,516	1,789,381,885	83,488,631	1,872,870,516

Appropriation Limit	2,006,288,328
Appropriation Subject to Limit	888,540,311

Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
General Fund						
General Fund	G001	539,788,002	95,467,032	11,962,088	355,137,656	77,221,226
Total General Fund		539,788,002	95,467,032	11,962,088	355,137,656	77,221,226
Special Revenue Funds						
Road Fund	S010	24,355,169	14,433,963	19,351,029	7,470,073	(16,899,896)
Home Grant	S020	0	0	0	0	0
Department Of HUD	S030	0	0	0	0	0
Sheriff Inmate Welfare Fund	S040	2,870,282	0	3,365,055	0	(494,773)
VC Dept Child Support Services	S050	6,670	1,559	1,411	0	3,700
Ventura County Library	S060	7,160,793	1,027,227	962,859	9,158,740	(3,988,033)
Co Successor Housing Agency AB X126	S070	616	0	589	0	27
Fish And Wildlife	S080	18,417	0	2,125	0	16,292
Domestic Violence Program	S090	7,598	0	39,012	0	(31,414)
Spay And Neuter Program	S100	12,505	0	12,505	0	0
Workforce Development Division	S110	0	0	0	0	0
Mental Health Services Act	S120	147,365,270	8,632,210	113,024,569	0	25,708,491
Stormwater Unincorporated	S130	3,831,105	876,088	0	3,484,488	(529,471)
Nyeland Acres Community Center CFD	S400	75,111	0	63,652	0	11,459
IHSS Public Authority	S800	0	0	0	0	0
Total Special Revenue Funds		185,703,536	24,971,047	136,822,806	20,113,301	3,796,382
Permanent Funds						
George D Lyon Book Fund	P100	1,132,906	0	1,208,274	0	(75,368)
Total Permanent Funds		1,132,906	0	1,208,274	0	(75,368)
Capital Projects Funds						
Santa Rosa Road Assessment District	C010	3,704	0	105,359	0	(101,655)
Todd Road Jail Expansion	C020	465,731	0	(5,777,947)	0	6,243,678
VC Integrated Justice Information System	C030	16,395,361	8,247,746	0	19,868,393	(11,720,778)
Total Capital Projects Funds		16,864,796	8,247,746	(5,672,588)	19,868,393	(5,578,755)
Total Governmental Funds		743,489,240	128,685,825	144,320,580	395,119,350	75,363,485

Fund Name and Fund Balance Descriptions	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	

General Fund

General Fund

Nonspendable Long Term Loans And Notes Receivable	2,051,385	0	0	0	0	2,051,385	G001
Restricted For Health Care	9,910,703	0	0	0	0	9,910,703	G001
Assigned Public Protection	231,400	231,400	0	0	0	231,400	G001
Assigned Litigation	760,114	0	0	239,886	239,886	1,000,000	G001
Assigned Attrition Mitigation	3,000,000	0	0	0	0	3,000,000	G001
Assigned Audit Disallowance	10,000,000	0	0	0	0	10,000,000	G001
Assigned Fixed Asset Acquisition	42,325,000	0	0	0	0	42,325,000	G001
Assigned Program Mitigation	66,614,336	0	0	2,491,514	44,481,340	111,095,676	G001
Assigned Pension Mitigation	40,000,000	0	0	0	0	40,000,000	G001
Assigned Fiscal Recovery Projects	7,206,806	0	0	0	0	7,206,806	G001
Assigned Capital Renewal	0	0	0	10,000,000	10,000,000	10,000,000	G001
Assigned Family Justice Center	0	0	0	10,000,000	10,000,000	10,000,000	G001
Unassigned Fund Bal (Future Years Financing)	185,000,000	0	0	12,500,000	12,500,000	197,500,000	G001
Total General Fund	367,099,744	231,400	0	35,231,400	77,221,226	444,320,970	
Total General Fund	367,099,744	231,400	0	35,231,400	77,221,226	444,320,970	

Special Revenue Funds

Road Fund

Restricted Public Ways And Facilities	19,351,029	19,496,701	19,351,029	0	0	0	S010
Assigned Public Ways And Facilities	7,470,073	4,944,842	4,944,842	0	0	2,525,231	S010
Total Road Fund	26,821,102	24,441,543	24,295,871	0	0	2,525,231	

Sheriff Inmate Welfare Fund

Nonspendable Inventory And Prepaids	23,536	0	0	0	0	23,536	S040
Restricted Public Protection	3,341,519	1,636,103	1,461,463	0	0	1,880,056	S040
Total Sheriff Inmate Welfare Fund	3,365,055	1,636,103	1,461,463	0	0	1,903,592	

VC Dept Child Support Services

Restricted Public Protection	1,411	3,396	0	0	3,700	5,111	S050
Total VC Dept Child Support Services	1,411	3,396	0	0	3,700	5,111	

Fund Name and Fund Balance Descriptions	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	

Ventura County Library

Restricted Education	962,859	0	0	0	0	962,859	S060
Assigned Education	9,158,740	308,649	3,988,033	0	0	5,170,707	S060
Total Ventura County Library	10,121,599	308,649	3,988,033	0	0	6,133,566	

Co Successor Housing Agency AB X126

Restricted Public Assistance	589	0	0	10	27	616	S070
Total Co Successor Housing Agency AB X126	589	0	0	10	27	616	

Fish And Wildlife

Restricted Public Protection	2,125	2,125	0	0	8,542	10,667	S080
Total Fish And Wildlife	2,125	2,125	0	0	8,542	10,667	

Domestic Violence Program

Restricted Public Assistance	39,012	41,836	31,414	0	0	7,598	S090
Total Domestic Violence Program	39,012	41,836	31,414	0	0	7,598	

Spay And Neuter Program

Restricted Public Protection	12,505	0	0	0	0	12,505	S100
Total Spay And Neuter Program	12,505	0	0	0	0	12,505	

Mental Health Services Act

Restricted Health And Sanitation	104,532,664	12,557,626	7,689,371	0	0	96,843,293	S120
Restricted MHSA Prudent Reserve	8,491,905	0	0	0	0	8,491,905	S120
Total Mental Health Services Act	113,024,569	12,557,626	7,689,371	0	0	105,335,198	

Stormwater Unincorporated

Assigned Public Protection	3,484,488	3,292,800	2,145,571	0	0	1,338,917	S130
Total Stormwater Unincorporated	3,484,488	3,292,800	2,145,571	0	0	1,338,917	

Nyeland Acres Community Center CFD

Restricted For Recreation And Cultural Services	63,652	0	0	3,876	11,458	75,110	S400
Total Nyeland Acres Community Center CFD	63,652	0	0	3,876	11,458	75,110	

Total Special Revenue Funds	156,936,107	42,284,078	39,611,723	3,886	23,727	117,348,111	

Permanent Funds

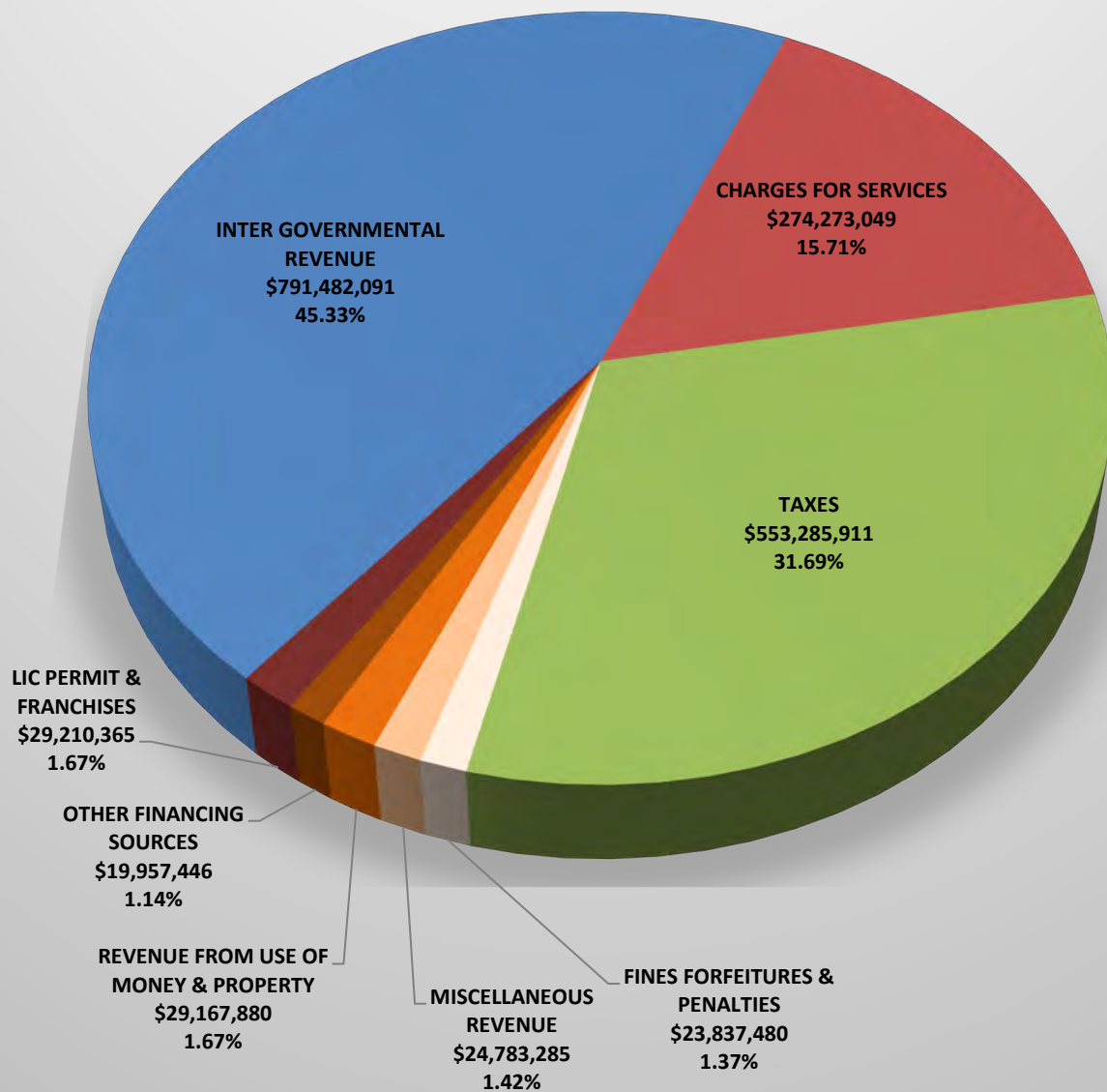
George D Lyon Book Fund

Nonspendable Permanent Fund Principal	1,132,906	0	0	0	0	1,132,906	P100

Fund Name and Fund Balance Descriptions	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	
Restricted Education	75,368	75,368	75,368	0	0	0	P100
Total George D Lyon Book Fund	1,208,274	75,368	75,368	0	0	1,132,906	
Total Permanent Funds	1,208,274	75,368	75,368	0	0	1,132,906	
Capital Projects Funds							
Santa Rosa Road Assessment District							
Committed Public Ways And Facilities	105,359	109,060	101,655	0	0	3,704	C010
Total Santa Rosa Road Assessment District	105,359	109,060	101,655	0	0	3,704	
Todd Road Jail Expansion							
Restricted Capital Projects	(5,777,947)	0	0	6,159,560	6,243,678	465,731	C020
Total Todd Road Jail Expansion	(5,777,947)	0	0	6,159,560	6,243,678	465,731	
VC Integrated Justice Information System							
Assigned Capital Projects	19,868,393	4,040,802	11,720,778	0	0	8,147,615	C030
Total VC Integrated Justice Information System	19,868,393	4,040,802	11,720,778	0	0	8,147,615	
Total Capital Projects Funds	14,195,805	4,149,862	11,822,433	6,159,560	6,243,678	8,617,050	
Total Governmental Funds	539,439,930	46,740,708	51,509,524	41,394,846	83,488,631	571,419,037	

COUNTY OF VENTURA
SUMMARY OF AVAILABLE FINANCING SOURCES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

\$1,745,997,507



County of Ventura
State of California
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2025-26

Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
Taxes	515,111,926	537,348,033	553,285,911	553,285,911
Licenses Permits and Franchises	28,541,690	30,395,602	29,210,365	29,210,365
Fines Forfeitures and Penalties	20,998,642	19,855,503	23,837,480	23,837,480
Revenue from Use of Money and Property	30,749,626	44,198,858	29,167,880	29,167,880
Intergovernmental Revenues	795,455,860	809,505,576	791,482,091	791,482,091
Charges for Services	229,282,571	295,720,650	274,273,049	274,273,049
Miscellaneous Revenues	19,748,367	20,476,711	24,783,285	24,783,285
Other Financing Sources	29,141,820	19,748,016	19,957,446	19,957,446
Total Summarization by Source	1,669,030,503	1,777,248,949	1,745,997,507	1,745,997,507
Summarization by Fund				
General Fund	1,427,504,420	1,488,338,503	1,502,299,495	1,502,299,495
Road Fund	44,984,651	48,125,023	44,589,000	44,589,000
Home Grant	762,723	2,369,253	2,286,394	2,286,394
Department Of HUD	10,306,937	10,400,618	2,098,641	2,098,641
Sheriff Inmate Welfare Fund	2,401,261	2,365,118	2,214,576	2,214,576
VC Dept Child Support Services	22,552,360	22,313,544	23,069,691	23,069,691
Ventura County Library	12,507,861	13,344,393	12,089,528	12,089,528
Co Successor Housing Agency AB X126	24	27	250,000	250,000
Fish And Wildlife	4,802	19,305	12,500	12,500
Domestic Violence Program	157,654	149,395	161,522	161,522
Spay And Neuter Program	8,410	2,685	40,000	40,000
Workforce Development Division	8,740,040	9,896,493	10,353,762	10,353,762
Mental Health Services Act	111,291,084	143,427,026	113,643,235	113,643,235
Stormwater Unincorporated	2,793,704	2,658,446	3,389,200	3,389,200
Nyeland Acres Community Center CFD	62,078	62,677	63,798	63,798
IHSS Public Authority	23,223,009	25,772,656	29,436,165	29,436,165
George D Lyon Book Fund	22,729	0	0	0
Santa Rosa Road Assessment District	4,359	5,190	0	0
Todd Road Jail Expansion	291,044	6,495,518	0	0
VC Integrated Justice Information System	1,411,353	1,503,077	0	0
Total Summarization by Fund	1,669,030,503	1,777,248,949	1,745,997,507	1,745,997,507

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund		G001				
Taxes						
		Property Taxes Current Secured	8511	274,641,646	288,221,897	296,600,000
		Property Taxes Current Unsecured	8521	8,250,874	8,512,737	7,375,000
		Property Taxes Prior Secured	8531	(0)	0	0
		Property Taxes Prior Unsecured	8541	442,956	379,991	375,000
		Supplemental Property Taxes Current	8551	7,678,396	1,614,831	6,375,000
		Supplemental Property Taxes Prior	8561	311,318	564,584	250,000
		Residual Property Taxes	8571	17,694,445	19,667,042	19,000,000
		Passthrough Property Taxes	8581	26,707,521	28,495,396	28,600,000
		Property Taxes In Lieu Of Vehicle License Fees (VLF)	8591	145,437,870	151,921,373	157,200,000
		Sales And Use Taxes	8601	13,742,455	14,629,085	14,350,000
		Contra Retail Sales And Use Tax	8603	(29,192)	(27,694)	(25,000)
		Property Transfer Tax	8671	5,330,531	6,041,583	4,650,000
		Bed Tax Transient Occupancy Tax	8672	1,558,550	1,566,418	1,500,000
		Other Taxes	8673	4,500,200	6,415,361	7,400,000
Total Taxes				506,267,570	528,002,603	543,650,000
Licenses Permits and Franchises						
		Animal Licenses	8711	1,423,829	1,450,461	1,714,877
		Business Licenses	8721	6,948,799	7,298,614	7,120,229
		Hazard Material Permit	8722	3,652,982	3,959,587	3,935,631
		Construction Permits	8731	2,815,928	3,567,621	3,123,462
		Zoning Permits Administration	8751	462,075	431,557	460,240
		Franchises	8761	5,478,867	4,849,858	5,250,000
		Commercial Activity Permit	8771	757,863	726,995	637,000
		Special Use Permit	8772	2,525,856	2,560,856	2,518,145
		Other Licenses And Permits Indirect Revenue	8798	1,769,324	2,160,635	1,641,881
		Other Licenses And Permits	8799	1,740,175	2,388,664	1,787,378
Total Licenses Permits and Franchises				27,575,698	29,394,846	28,188,843
Fines Forfeitures and Penalties						
		Vehicle Code Fines	8811	755,915	119,125	130,000
		SUS DUI Revenue	8812	551,871	479,484	600,000
		Other Court Fines	8821	1,117,815	941,329	1,208,100

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Fines Forfeitures and Penalties						
		Maddy Emergency Medical Services Fund Revenue	8822	2,716,561	1,930,953	2,824,312
		Forfeitures And Penalties	8831	6,296,811	6,160,697	9,954,857
		Penalties And Costs On Delinquent Taxes	8841	9,370,606	10,056,403	8,933,611
Total Fines Forfeitures and Penalties			20,809,578	19,687,991	23,650,880	23,650,880
Revenue from Use of Money and Property						
		Investment Income	8911	1,534,671	16,843,264	10,037,267
		Investment Income Indirect	8912	19,101,178	15,568,411	11,375,000
		Lease Interest	8915	96,954	84,741	7,776
		Rents And Concessions	8931	1,819,367	1,683,115	1,341,185
		Lease Revenue	8935	254,714	241,828	143,826
		Other Lease Revenue	8938	30,183	26,453	25,684
Total Revenue from Use of Money and Property			22,837,066	34,447,812	22,930,738	22,930,738
Intergovernmental Revenues						
		Intergovernmental Prior Year Revenue	9001	872,002	1,114,648	800,000
		State Motor Vehicle 17604	9032	19,222,910	23,701,307	24,421,146
		State Motor Vehicle Mental Health 17604D	9033	150,019	150,019	150,019
		State Motor Vehicle Match	9034	16,802,929	21,281,326	21,529,289
		State Motor Vehicle 17604 Match Contra	9035	(16,802,929)	(21,281,326)	(22,000,000)
		2011 Realignment Vehicle License Fee	9036	5,257,905	6,764,356	7,972,193
		State Public Assistance Administration	9061	32,081,335	34,621,368	35,970,000
		State Public Assistance Programs	9071	19,017,674	7,263,804	8,632,423
		2011 Realignment Sales Tax Social Services	9072	29,435,000	31,835,000	32,035,000
		State Social Services Public Assistance 17602	9073	33,645,112	33,899,957	37,026,000
		State Health Administration	9081	24,201,433	20,934,893	25,000,000
		State California Childrens Services	9091	4,412,125	4,781,027	4,553,954
		State Mental Health	9111	2,699,236	3,677,895	4,622,746
		State Mental Health Public Assistance 17601	9112	18,497,385	20,354,778	19,645,533
		2011 Realignment Sales Tax Mental Health	9113	37,910,612	19,683,541	28,969,557
		Other State Health	9131	8,046,722	9,002,221	8,392,404
		State Agriculture	9141	6,600	6,600	0
		State Corrections	9171	1,113,592	1,166,871	1,277,260
		State SB823	9172	2,282,264	3,238,614	3,589,219

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Intergovernmental Revenues						
		State Disaster Relief	9191	34,615	0	0
		State Veterans Affairs	9201	340,306	181,251	250,000
		State Homeowners Property Tax Relief	9211	1,568,816	1,565,082	1,565,000
		State Proposition 172 Public Safety Funds	9231	97,022,377	93,758,340	97,000,000
		State Citizens Option For Public Safety (COPS)	9241	1,380,935	397,541	397,541
		State Backfill AB177	9247	1,149,451	1,149,451	1,149,450
		State Backfill AB143	9248	1,494,115	1,494,115	1,494,115
		2011 Realignment Community Corrections	9249	24,915,311	25,857,860	28,845,001
		State Other	9252	29,373,998	28,138,492	14,391,045
		State SB90	9253	1,535,373	2,137,691	297,472
		State AB1913 Juvenile Programs	9254	3,635,992	4,226,855	5,577,675
		2011 Realignment Sales Tax Public Safety	9255	14,194,398	14,517,068	15,185,425
		2011 Realignment Sales Tax Juvenile Justice	9256	5,069,760	5,704,814	5,643,166
		State Aid COVID-19	9258	2,823,397	34,547	0
		State Aid COVID-19 Federal Pass Through	9259	14,950,246	7,202,405	728,534
		Federal Public Assistance Administration	9261	59,023,137	63,086,397	70,860,000
		Federal Aged	9271	4,151,442	3,985,975	3,974,810
		Federal Children	9272	575,117	969,049	1,246,000
		Federal Public Assistance Programs	9273	28,012,058	32,073,751	32,781,030
		Federal Health Administration	9281	38,802,425	38,531,372	49,639,887
		Federal Disaster Relief	9301	2,233,531	8,130,661	0
		Federal In-Lieu Taxes	9341	1,906,952	1,967,932	1,790,000
		Federal Other	9351	31,778,125	34,541,584	33,904,348
		Federal Aid COVID-19	9352	777,136	5,551,738	0
		Other In-Lieu Revenues	9361	3,046	33,422	3,000
		Other Governmental Agencies	9371	12,865,519	13,078,949	20,145,530
Total Intergovernmental Revenues			618,469,503	610,513,240	629,455,772	629,455,772
Charges for Services						
		Charges For Services Prior Year Revenue	9401	1,996,972	20,307,661	0
		Assessment And Tax Collection Fees	9411	2,425,656	1,256,385	2,443,520
		Change Of Ownership Penalty	9412	87,063	(22,642)	25,000
		Property Tax Admin Fees SB2557	9413	6,845,019	6,663,898	6,949,286

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Charges for Services						
		Collection Fee	9414	1,093,007	1,160,647	1,238,000
		Special Assess Correction Fee	9415	0	250	250
		ABX1 26 Admin Cost Reimb	9416	120,865	123,781	150,000
		Special Assessment Line Fee	9417	315,621	315,597	300,000
		Special Assessments	9421	1,448,059	1,577,806	1,588,879
		Auditing And Accounting Fees	9431	242,615	151,656	211,500
		Election Services	9451	171,234	1,561,549	1,764,250
		Legal Services	9461	3,170,516	3,248,538	2,777,692
		Personnel Services	9471	21,745	85,752	77,000
		Planning And Engineering Services	9481	7,856,321	9,088,031	10,745,216
		Agricultural Services	9501	978,655	868,531	683,300
		Civil Process Services	9511	374,496	307,404	424,840
		Court Services	9521	3,905,348	3,289,651	5,109,438
		Booking Fees SB2557	9527	(368)	462	0
		Estate Fees	9531	105,848	125,892	155,978
		Humane Services	9541	137,948	126,326	160,000
		Law Enforcement Services	9551	1,309,737	1,419,227	936,018
		Recording Fees	9561	4,543,599	4,944,075	5,654,608
		Health Fees	9581	5,998,067	4,324,192	3,146,004
		Mental Health Services	9591	35,648,601	46,225,273	53,779,156
		California Children'S Services	9601	1,874	4,713	2,000
		Adoption Fees	9621	16,296	10,722	25,000
		DSH Supplemental	9632	0	100,000	100,000
		Institutional Care And Services	9633	1,434,660	577,371	578,000
		Educational Services	9671	195,239	131,634	60,000
		Contract Revenue	9703	78,808,198	90,375,768	84,603,554
		PC1203.1B Probation Supv	9704	(1,736)	1,563	0
		Administrative Services Fees	9705	2,757,334	2,545,822	2,982,981
		NSF Check Charge	9707	970	447	0
		Other Charges For Services	9708	10,329,413	8,917,409	11,459,875
		Public Works Services	9716	3,174	771	4,000
		Other Interfund Revenue	9729	13,133,163	13,943,332	12,034,072
		Cost Allocation Plan Revenue	9731	19,139,843	21,216,410	19,951,241
		Internal Lease Recovery Revenue	9732	336,545	320,924	188,033
Total Charges for Services			204,951,598	245,296,577	230,308,691	230,308,691
Miscellaneous Revenues						
		Other Sales	9751	1,358,723	723,878	728,335

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Miscellaneous Revenues						
		Tobacco Settlement	9761	10,695,092	10,317,857	10,313,900
		Contra Tobacco Settlement	9762	(3,353,600)	(3,353,600)	(3,353,600)
		Opioid Settlement	9765	1,018,029	2,988,337	5,025,871
		Contributions And Donations	9770	190,584	279,283	135,745
		Other Non-Governmental Grant Revenue	9780	49,393	322,285	151,597
		Public Assistance Repayments	9781	0	141,220	140,000
		Cash Overage	9789	1,795	3,383	1,000
		Miscellaneous Revenue	9790	6,833,421	6,071,220	9,259,489
Total Miscellaneous Revenues			16,793,437	17,493,864	22,402,337	22,402,337
Other Financing Sources						
		Sale of Capital Assets	9821	0	41,879	0
		Gain/Loss on Disposal of Capital Assets	9822	0	7,601	0
		Transfers In From Other Funds	9831	2,059,761	2,622,224	1,442,503
		Longterm Debt Proceeds	9841	1,421,020	567,246	269,731
		Premium And Accrued Interest Bond	9842	0	0	0
		Premium On Investments	9843	5,282,343	0	0
		Insurance Recoveries	9851	1,036,847	262,619	0
Total Other Financing Sources			9,799,971	3,501,569	1,712,234	1,712,234
Total General Fund Financing Sources			1,427,504,420	1,488,338,503	1,502,299,495	1,502,299,495
Total General Fund Financing Sources			1,427,504,420	1,488,338,503	1,502,299,495	1,502,299,495
Special Revenue Funds						
Road Fund S010						
Taxes						
		Sales And Use Taxes	8601	148,464	314,875	175,000
Total Taxes			148,464	314,875	175,000	175,000
Licenses Permits and Franchises						
		Road Privileges And Permits	8741	864,689	893,447	900,000
Total Licenses Permits and Franchises			864,689	893,447	900,000	900,000
Fines Forfeitures and Penalties						
		Vehicle Code Fines	8811	133,293	112,916	140,000
Total Fines Forfeitures and Penalties			133,293	112,916	140,000	140,000
Revenue from Use of Money and Property						
		Investment Income	8911	873,489	1,138,731	861,700

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Revenue from Use of Money and Property						
Total Revenue from Use of Money and Property			873,489	1,138,731	861,700	861,700
Intergovernmental Revenues						
		State Highways Users Tax 2103 Streets And Highways Code	9021	5,902,462	6,232,345	5,931,600
		State Highways Users Tax 2104 A Streets And Highways Code	9022	20,004	20,004	24,000
		State Highways Users Tax 2104 C Streets And Highways Code	9023	42,715	42,715	42,700
		State Highways Users Tax 2104 D E F Streets And Highways CD	9024	8,547,016	9,048,293	9,022,900
		State Highways Users Tax 2105 Streets And Highways Code	9025	4,158,267	4,290,168	4,402,500
		State Highways Users Tax 2106 Streets And Highways Code	9026	585,943	604,809	661,200
		Road Maintenance And Rehabilitation Program	9028	16,807,747	17,554,975	17,101,200
		State Construction	9161	0	0	0
		State Construction Capital	9162	(8,130)	4,622,110	0
		State Other	9252	606,918	2,152,814	2,623,700
		Federal Construction	9291	0	330,000	0
		Federal Construction Capital	9292	1,577,010	554,203	1,925,000
		Federal Forest Reserve Revenue	9311	47,195	50,635	44,000
		Federal Other	9351	0	0	400,000
Total Intergovernmental Revenues			38,287,146	45,503,069	42,178,800	42,178,800
Charges for Services						
		Special Assessments	9421	0	0	0
		Other Charges For Services	9708	6,594	10,451	266,000
		Cost Allocation Plan Revenue	9731	185	0	0
Total Charges for Services			6,779	10,451	266,000	266,000
Miscellaneous Revenues						
		Developer Contributions	9774	91,607	82,833	0
		Miscellaneous Revenue	9790	79,184	68,701	12,500
Total Miscellaneous Revenues			170,791	151,534	12,500	12,500
Other Financing Sources						
		Transfers In From Other Funds	9831	4,500,000	0	55,000
Total Other Financing Sources			4,500,000	0	55,000	55,000
Total Road Fund Financing Sources			44,984,651	48,125,023	44,589,000	44,589,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Home Grant			S020			
Revenue from Use of Money and Property						
Investment Income		8911	35,090	(33,297)	5,000	5,000
Total Revenue from Use of Money and Property			35,090	(33,297)	5,000	5,000
Intergovernmental Revenues						
State Other		9252	36,676	1,213,184	759,451	759,451
Federal Other		9351	690,957	1,189,366	1,521,943	1,521,943
Total Intergovernmental Revenues			727,633	2,402,550	2,281,394	2,281,394
Total Home Grant Financing Sources			762,723	2,369,253	2,286,394	2,286,394
Department Of HUD			S030			
Revenue from Use of Money and Property						
Investment Income		8911	8,269	29,499	3,000	3,000
Total Revenue from Use of Money and Property			8,269	29,499	3,000	3,000
Intergovernmental Revenues						
State Other		9252	4,167,104	5,565,320	0	0
State Aid COVID-19 Federal Pass Through		9259	399,528	3,497,126	0	0
Federal Disaster Relief		9301	854,828	0	0	0
Federal Other		9351	2,508,792	2,200,835	2,095,641	2,095,641
Federal Aid COVID-19		9352	2,318,416	(892,163)	0	0
Total Intergovernmental Revenues			10,248,668	10,371,119	2,095,641	2,095,641
Miscellaneous Revenues						
Other Non-Governmental Grant Revenue		9780	50,000	0	0	0
Total Miscellaneous Revenues			50,000	0	0	0
Total Department Of HUD Financing Sources			10,306,937	10,400,618	2,098,641	2,098,641
Sheriff Inmate Welfare Fund			S040			
Fines Forfeitures and Penalties						
Other Court Fines		8821	0	185	0	0
Total Fines Forfeitures and Penalties			0	185	0	0
Revenue from Use of Money and Property						
Investment Income		8911	136,457	127,449	116,228	116,228
Total Revenue from Use of Money and Property			136,457	127,449	116,228	116,228
Miscellaneous Revenues						
Other Sales		9751	1,770,126	1,779,726	1,777,198	1,777,198

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Miscellaneous Revenues							
		Miscellaneous Revenue	9790	458,678	457,759	321,150	321,150
Total Miscellaneous Revenues			2,228,804	2,237,485	2,098,348	2,098,348	
Other Financing Sources							
		Transfers In From Other Funds	9831	36,000	0	0	0
Total Other Financing Sources			36,000	0	0	0	
Total Sheriff Inmate Welfare Fund Financing Sources			2,401,261	2,365,118	2,214,576	2,214,576	
VC Dept Child Support Services			S050				
Revenue from Use of Money and Property							
		Investment Income	8911	40,106	31,687	25,000	25,000
Total Revenue from Use of Money and Property			40,106	31,687	25,000	25,000	
Intergovernmental Revenues							
		State Other	9252	7,717,663	7,545,591	7,828,395	7,828,395
		Federal Public Assistance Administration	9261	14,786,221	14,727,928	15,196,296	15,196,296
Total Intergovernmental Revenues			22,503,884	22,273,519	23,024,691	23,024,691	
Miscellaneous Revenues							
		Contributions And Donations	9770	0	1,820	5,000	5,000
Total Miscellaneous Revenues			0	1,820	5,000	5,000	
Other Financing Sources							
		Transfers In From Other Funds	9831	8,371	6,518	15,000	15,000
Total Other Financing Sources			8,371	6,518	15,000	15,000	
Total VC Dept Child Support Services Financing Sources			22,552,360	22,313,544	23,069,691	23,069,691	
Ventura County Library			S060				
Taxes							
		Property Taxes Current Secured	8511	7,949,891	8,343,501	8,728,095	8,728,095
		Property Taxes Current Unsecured	8521	228,007	224,081	241,006	241,006
		Property Taxes Prior Unsecured	8541	11,601	8,472	7,578	7,578
		Supplemental Property Taxes Current	8551	196,528	100,035	141,485	141,485
		Supplemental Property Taxes Prior	8561	7,868	14,253	6,000	6,000
		Residual Property Taxes	8571	168,819	196,387	183,216	183,216
		Passthrough Property Taxes	8581	133,178	143,826	153,531	153,531
Total Taxes			8,695,892	9,030,555	9,460,911	9,460,911	
Fines Forfeitures and Penalties							

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Fines Forfeitures and Penalties						
		Penalties And Costs On Delinquent Taxes	8841	1,695	3,847	1,600
					1,600	1,600
Total Fines Forfeitures and Penalties			1,695	3,847	1,600	1,600
Revenue from Use of Money and Property						
		Investment Income	8911	455,396	661,353	406,377
		Lease Interest	8915	46,764	45,839	45,839
		Rents And Concessions	8931	82,823	76,452	76,452
		Lease Revenue	8935	22,690	23,616	23,616
Total Revenue from Use of Money and Property			607,673	807,260	552,284	552,284
Intergovernmental Revenues						
		State Homeowners Property Tax Relief	9211	42,898	42,784	43,335
		State Other	9252	1,488,285	1,357,030	338,348
		Federal Other	9351	(35,472)	17,408	33,000
		Other In-Lieu Revenues	9361	0	534	0
		Other Governmental Agencies	9371	455,237	269,286	462,530
Total Intergovernmental Revenues			1,950,948	1,687,042	877,213	877,213
Charges for Services						
		Special Assessments	9421	34,797	33,210	33,530
		Library Services	9681	26,107	32,247	22,140
		Cost Allocation Plan Revenue	9731	26	2	17
Total Charges for Services			60,930	65,458	55,687	55,687
Miscellaneous Revenues						
		Contributions And Donations	9770	244,961	419,205	210,833
Total Miscellaneous Revenues			244,961	419,205	210,833	210,833
Other Financing Sources						
		Transfers In From Other Funds	9831	939,653	1,006,368	931,000
		Insurance Recoveries	9851	6,110	324,659	0
Total Other Financing Sources			945,763	1,331,026	931,000	931,000
Total Ventura County Library Financing Sources			12,507,861	13,344,393	12,089,528	12,089,528
Co Successor Housing Agency AB X126 S070						
Revenue from Use of Money and Property						
		Investment Income	8911	24	27	245,700
Total Revenue from Use of Money and Property			24	27	245,700	245,700
Miscellaneous Revenues						

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Miscellaneous Revenues						
		Miscellaneous Revenue	9790	0	4,300	4,300
		Total Miscellaneous Revenues	0	0	4,300	4,300
Total Co Successor Housing Agency AB X126 Financing Sources			24	27	250,000	250,000
Fish And Wildlife S080						
Fines Forfeitures and Penalties						
		Other Court Fines	8821	1,250	5,000	5,000
		Total Fines Forfeitures and Penalties	1,250	9,847	5,000	5,000
Revenue from Use of Money and Property						
		Investment Income	8911	885	250	250
		Total Revenue from Use of Money and Property	885	400	250	250
Charges for Services						
		Court Services	9521	2,668	7,250	7,250
		Total Charges for Services	2,668	9,058	7,250	7,250
Total Fish And Wildlife Financing Sources			4,802	19,305	12,500	12,500
Domestic Violence Program S090						
Licenses Permits and Franchises						
		Other Licenses And Permits	8799	101,303	121,522	121,522
		Total Licenses Permits and Franchises	101,303	107,309	121,522	121,522
Fines Forfeitures and Penalties						
		Other Court Fines	8821	52,386	40,000	40,000
		Total Fines Forfeitures and Penalties	52,386	40,331	40,000	40,000
Revenue from Use of Money and Property						
		Investment Income	8911	3,966	0	0
		Total Revenue from Use of Money and Property	3,966	1,756	0	0
Total Domestic Violence Program Financing Sources			157,654	149,395	161,522	161,522
Spay And Neuter Program S100						
Revenue from Use of Money and Property						
		Investment Income	8911	337	0	0
		Total Revenue from Use of Money and Property	337	497	0	0
Charges for Services						
		Cost Allocation Plan Revenue	9731	0	33	33
		Total Charges for Services	0	0	33	33

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Miscellaneous Revenues						
		Miscellaneous Revenue	9790	8,072	2,188	39,967
		Total Miscellaneous Revenues	8,072	2,188	39,967	39,967
Total Spay And Neuter Program Financing Sources			8,410	2,685	40,000	40,000
Workforce Development Division S110						
Revenue from Use of Money and Property						
		Investment Income	8911	7,789	8,064	0
		Total Revenue from Use of Money and Property	7,789	8,064	0	0
Intergovernmental Revenues						
		Federal Other	9351	8,220,425	9,646,426	10,343,762
		Total Intergovernmental Revenues	8,220,425	9,646,426	10,343,762	10,343,762
Miscellaneous Revenues						
		Miscellaneous Revenue	9790	74,612	0	10,000
		Total Miscellaneous Revenues	74,612	0	10,000	10,000
Other Financing Sources						
		Transfers In From Other Funds	9831	437,214	242,004	0
		Total Other Financing Sources	437,214	242,004	0	0
Total Workforce Development Division Financing Sources			8,740,040	9,896,493	10,353,762	10,353,762
Mental Health Services Act S120						
Revenue from Use of Money and Property						
		Investment Income	8911	4,927,067	6,509,857	4,331,782
		Total Revenue from Use of Money and Property	4,927,067	6,509,857	4,331,782	4,331,782
Intergovernmental Revenues						
		State Mental Health	9111	1,765,002	3,406,385	2,407,490
		State Other	9252	74,432,026	77,132,999	56,000,000
		Federal Other	9351	696,025	755,111	500,993
		Other Governmental Agencies	9371	5,227,852	5,112,891	7,686,335
		Total Intergovernmental Revenues	82,120,905	86,407,387	66,594,818	66,594,818
Charges for Services						
		Charges For Services Prior Year Revenue	9401	(1,192,142)	12,711,622	0
		Health Fees	9581	9,961	35,816	17,981
		Mental Health Services	9591	22,220,200	34,014,363	39,733,823
		Other Interfund Revenue	9729	2,541,251	2,608,241	2,336,907
		Cost Allocation Plan Revenue	9731	52,429	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Charges for Services						
		Internal Lease Recovery Revenue	9732	176,534	358,409	196,677
					196,677	196,677
		Total Charges for Services	23,808,233	49,728,451	42,285,388	42,285,388
Miscellaneous Revenues						
		Miscellaneous Revenue	9790	177,691	170,615	0
					0	0
		Total Miscellaneous Revenues	177,691	170,615	0	0
Other Financing Sources						
		Transfers In From Other Funds	9831	232,149	610,717	431,247
		Insurance Recoveries	9851	25,039	0	0
		Total Other Financing Sources	257,188	610,717	431,247	431,247
Total Mental Health Services Act Financing Sources			111,291,084	143,427,026	113,643,235	113,643,235
Stormwater Unincorporated S130						
Fines Forfeitures and Penalties						
		Penalties And Costs On Delinquent Taxes	8841	166	181	0
					0	0
		Total Fines Forfeitures and Penalties	166	181	0	0
Revenue from Use of Money and Property						
		Investment Income	8911	113,371	117,944	94,400
					94,400	94,400
		Total Revenue from Use of Money and Property	113,371	117,944	94,400	94,400
Intergovernmental Revenues						
		State Other	9252	0	653	0
					0	0
		Total Intergovernmental Revenues	0	653	0	0
Charges for Services						
		Special Assessments	9421	52,298	53,455	56,000
		Contract Revenue	9703	366,005	530,596	683,000
		Other Charges For Services	9708	31,864	25,918	611,000
		Total Charges for Services	450,166	609,969	1,350,000	1,350,000
Other Financing Sources						
		Transfers In From Other Funds	9831	2,230,000	1,929,700	1,944,800
		Total Other Financing Sources	2,230,000	1,929,700	1,944,800	1,944,800
Total Stormwater Unincorporated Financing Sources			2,793,704	2,658,446	3,389,200	3,389,200
Nyeland Acres Community Center CFD S400						
Fines Forfeitures and Penalties						

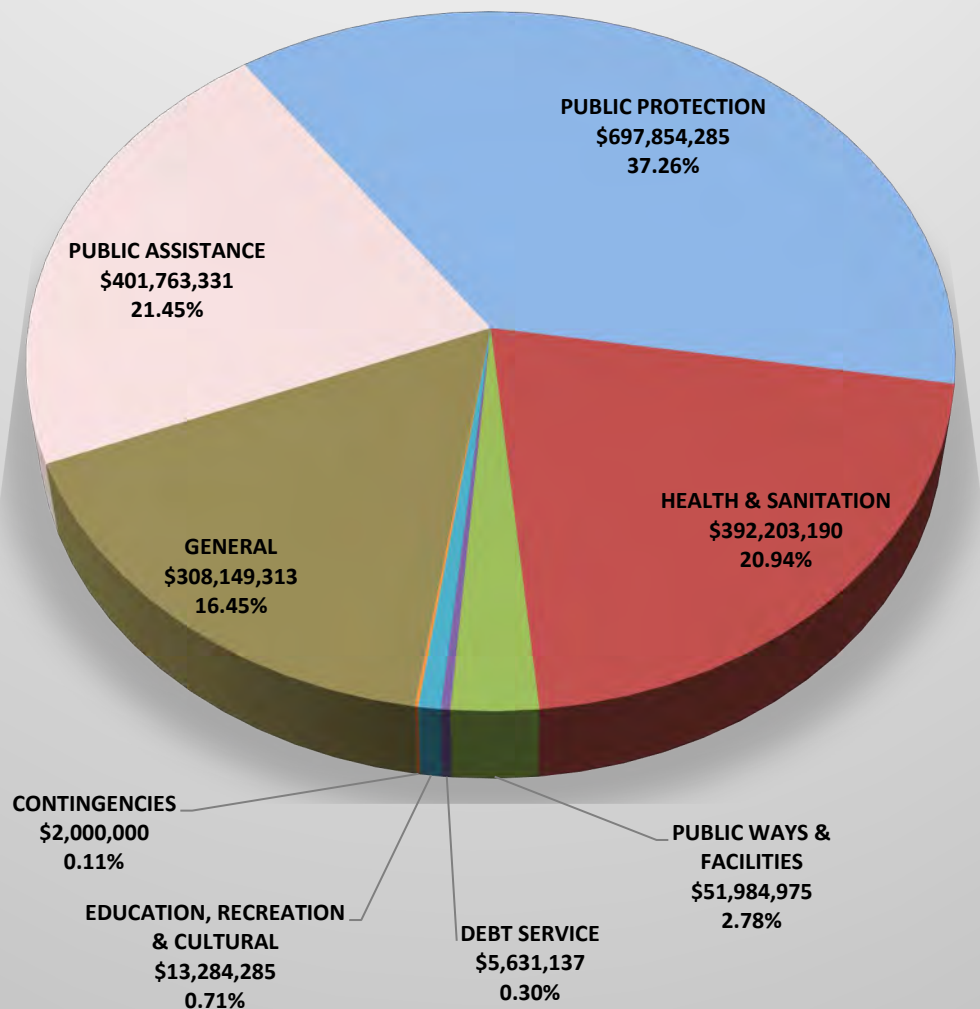
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Fines Forfeitures and Penalties						
		Penalties And Costs On Delinquent Taxes	8841	275	204	0
Total Fines Forfeitures and Penalties			275	204	0	0
Revenue from Use of Money and Property						
		Investment Income	8911	2,338	2,571	1,797
		Rents And Concessions	8931	1	2	1
Total Revenue from Use of Money and Property			2,339	2,573	1,798	1,798
Charges for Services						
		Special Assessments	9421	2,197	399	0
Total Charges for Services			2,197	399	0	0
Other Financing Sources						
		Transfers In From Other Funds	9831	57,267	59,500	62,000
Total Other Financing Sources			57,267	59,500	62,000	62,000
Total Nyeland Acres Community Center CFD Financing Sources			62,078	62,677	63,798	63,798
IHSS Public Authority			S800			
Revenue from Use of Money and Property						
		Investment Income	8911	0	134,979	0
Total Revenue from Use of Money and Property			0	134,979	0	0
Intergovernmental Revenues						
		State Public Assistance Programs	9071	776,083	679,334	550,000
		State Social Services Public Assistance 17602	9073	11,485,000	12,685,000	13,430,000
		Federal Public Assistance Programs	9273	665,666	906,573	650,000
Total Intergovernmental Revenues			12,926,749	14,270,907	14,630,000	14,630,000
Other Financing Sources						
		Transfers In From Other Funds	9831	7,726,260	8,796,770	12,235,000
		Transfers In Vehicle License Fee Realignment	9832	2,570,000	2,570,000	2,571,165
Total Other Financing Sources			10,296,260	11,366,770	14,806,165	14,806,165
Total IHSS Public Authority Financing Sources			23,223,009	25,772,656	29,436,165	29,436,165
Total Special Revenue Funds Financing Sources			239,796,597	280,906,660	243,698,012	243,698,012
Permanent Funds						
George D Lyon Book Fund			P100			

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	Revenue from Use of Money and Property					
	Investment Income	8911	22,729	0	0	0
	Total Revenue from Use of Money and Property		22,729	0	0	0
	Other Financing Sources					
	Transfers In From Other Funds	9831	0	0	0	0
	Total Other Financing Sources		0	0	0	0
Total George D Lyon Book Fund Financing Sources			22,729	0	0	0
Total Permanent Funds Financing Sources			22,729	0	0	0
Capital Projects Funds						
Santa Rosa Road Assessment District		C010				
	Revenue from Use of Money and Property					
	Investment Income	8911	4,358	4,903	0	0
	Total Revenue from Use of Money and Property		4,358	4,903	0	0
	Charges for Services					
	Cost Allocation Plan Revenue	9731	1	287	0	0
	Total Charges for Services		1	287	0	0
Total Santa Rosa Road Assessment District Financing Sources			4,359	5,190	0	0
Todd Road Jail Expansion		C020				
	Revenue from Use of Money and Property					
	Investment Income	8911	291,044	65,852	0	0
	Total Revenue from Use of Money and Property		291,044	65,852	0	0
	Intergovernmental Revenues					
	State Construction Capital	9162	0	6,429,666	0	0
	Total Intergovernmental Revenues		0	6,429,666	0	0
Total Todd Road Jail Expansion Financing Sources			291,044	6,495,518	0	0
VC Integrated Justice Information System		C030				
	Revenue from Use of Money and Property					
	Investment Income	8911	837,567	802,866	0	0
	Total Revenue from Use of Money and Property		837,567	802,866	0	0
	Other Financing Sources					
	Transfers In From Other Funds	9831	0	708,340	0	0
	Longterm Debt Proceeds	9841	573,785	(8,128)	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Other Financing Sources						
Total Other Financing Sources			573,785	700,212	0	0
Total VC Integrated Justice Information System Financing Source:			1,411,353	1,503,077	0	0
Total Capital Projects Funds Financing Sources			1,706,756	8,003,786	0	0
TOTAL ALL FUNDS			1,669,030,503	1,777,248,949	1,745,997,507	1,745,997,507

COUNTY OF VENTURA
FINANCING USES BY FUNCTION WITH CONTINGENCIES
& PROVISIONS FOR OBLIGATED FUND BALANCE
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

\$1,872,870,516



Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Function

General	217,648,699	220,999,136	230,928,087	230,928,087
Public Protection	646,273,887	680,791,393	691,598,365	691,598,365
Public Ways & Facilities	43,035,775	50,847,173	51,984,975	51,984,975
Health & Sanitation	330,992,567	336,474,010	392,203,190	392,203,190
Public Assistance	370,667,948	372,276,879	401,763,304	401,763,304
Education	12,603,203	17,132,764	13,209,028	13,209,028
Recreation & Cultural Services	53,100	51,217	63,799	63,799
Debt Service	11,470,736	4,960,951	5,631,137	5,631,137

Total Financing Uses by Function

1,632,745,915 1,683,533,522 1,787,381,885 1,787,381,885

Appropriation for Contingencies

General Fund	G001	0	0	2,000,000	2,000,000

Total Appropriation for Contingencies

0 0 2,000,000 2,000,000

Subtotal Financing Uses

1,632,745,915 1,683,533,522 1,789,381,885 1,789,381,885

Provisions for Obligated Fund Balance

Todd Road Jail Expansion	C020	0	0	6,159,560	6,243,678
General Fund	G001	0	0	35,231,400	77,221,226
VC Dept Child Support Services	S050	0	0	0	3,700
Co Successor Housing Agency AB X126	S070	0	0	10	27
Fish And Wildlife	S080	0	0	0	8,542
Nyeland Acres Community Center CFD	S400	0	0	3,876	11,458

Total Obligated Fund Balance

0 0 41,394,846 83,488,631

Total Financing Uses

1,632,745,915 1,683,533,522 1,830,776,731 1,872,870,516

Summarization by Fund

Santa Rosa Road Assessment District	C010	0	110,545	0	0
Todd Road Jail Expansion	C020	83,015	251,840	6,159,560	6,159,560
VC Integrated Justice Information System	C030	2,513,879	4,976,109	0	0
General Fund	G001	1,406,602,302	1,425,732,027	1,537,530,895	1,537,530,895
George D Lyon Book Fund	P100	8,653	75,368	0	0
Road Fund	S010	43,035,775	50,736,627	51,984,975	51,984,975
Home Grant	S020	1,480,184	2,551,383	2,286,394	2,286,394
Department Of HUD	S030	10,231,818	10,538,824	2,098,641	2,098,641
Sheriff Inmate Welfare Fund	S040	2,865,701	2,859,891	3,181,266	3,181,266
VC Dept Child Support Services	S050	22,551,949	22,312,095	23,069,691	23,069,691
Ventura County Library	S060	11,886,397	16,305,199	12,089,528	12,089,528

County of Ventura
State of California
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2025-26

Description		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Summarization by Fund					
Co Successor Housing Agency AB X126	S070	0	0	250,010	250,010
Fish And Wildlife	S080	26,461	3,013	20,250	20,250
Domestic Violence Program	S090	201,370	180,809	161,522	161,522
Spay And Neuter Program	S100	8,351	2,685	40,000	40,000
Workforce Development Division	S110	8,743,075	9,896,494	10,353,762	10,353,762
Mental Health Services Act	S120	97,191,933	109,086,326	147,041,097	147,041,097
Stormwater Unincorporated	S130	2,038,943	2,311,828	5,005,300	5,005,300
Nyeland Acres Community Center CFD	S400	53,100	51,217	67,675	67,675
IHSS Public Authority	S800	23,223,009	25,551,241	29,436,165	29,436,165
Total Financing Uses		1,632,745,915	1,683,533,522	1,830,776,731	1,872,870,516

Function, Activity, and Budget Unit	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				
Legislative/Administrative				
Board of Supervisors	5,416,633	5,583,286	6,525,000	6,525,000
County Executive Office	38,308,273	37,773,994	44,412,457	44,412,457
CEO Various Grants	9,733,566	5,979,495	0	0
Special Accounts and Contributions	74,263,275	76,291,519	83,656,858	83,656,858
General Fund Contingency	0	0	2,000,000	2,000,000
Total Legislative/Administrative	127,721,746	125,628,294	136,594,315	136,594,315
Finance				
Auditor-Controller	17,474,361	19,458,653	20,422,675	20,422,675
Property Tax Assessment and Collection System Operations	4,076,479	5,241,102	7,168,589	7,168,589
Assessor	18,139,919	20,469,836	21,751,471	21,751,471
Treasurer Tax Collector	6,085,770	5,764,830	6,835,730	6,835,730
Total Finance	45,776,528	50,934,422	56,178,465	56,178,465
Counsel				
County Counsel	8,345,884	8,716,450	9,196,870	9,196,870
Total Counsel	8,345,884	8,716,450	9,196,870	9,196,870
Personnel				
Civil Service Commission	121,701	136,383	195,207	195,207
Total Personnel	121,701	136,383	195,207	195,207
Elections				
Elections Division	9,083,132	8,914,815	9,630,749	9,630,749
Total Elections	9,083,132	8,914,815	9,630,749	9,630,749
Property Management				
Capital Renewal	12,899,594	11,650,313	11,700,000	11,700,000
Total Property Management	12,899,594	11,650,313	11,700,000	11,700,000
Plant Acquisition				
Capital Projects	1,462,608	5,211,843	1,433,354	1,433,354
Debris Removal Collection Program	45,531	478	0	0
Total Plant Acquisition	1,508,139	5,212,320	1,433,354	1,433,354
Other General				
Cannabis Business License Program	14,469	14,385	150,000	150,000
Tobacco Settlement Program	3,758,700	3,758,700	3,758,700	3,758,700
HR Payroll System	1,163	466,900	269,731	269,731

Function, Activity, and Budget Unit	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 General				
VCFMS Upgrade	4,172,200	1,778,351	0	0
Property Tax Assessment and Collection System Capital	1,105,920	98,083	0	0
Public Works Services General Fund	3,139,523	3,689,721	3,820,696	3,820,696
Total Other General	12,191,975	9,806,140	7,999,127	7,999,127
Total General	217,648,699	220,999,136	232,928,087	232,928,087
Public Protection				
Judicial				
Trial Court Funding	17,130,893	16,451,003	20,369,293	20,369,293
Grand Jury	326,894	342,622	400,000	400,000
District Attorney	74,951,135	72,630,543	72,667,574	72,667,574
Public Defender Office	27,678,711	29,609,115	30,578,254	30,578,254
Indigent Legal Service	2,243,548	2,264,478	2,392,750	2,392,750
VC Dept Child Support Services	22,551,949	22,312,095	23,069,691	23,069,691
Total Judicial	144,883,130	143,609,856	149,477,562	149,477,562
Police Protection				
Sheriff Police Services	214,993,417	226,802,999	223,326,747	223,326,747
Total Police Protection	214,993,417	226,802,999	223,326,747	223,326,747
Detention & Correction				
VC Integrated Justice Information System	2,513,879	4,976,109	0	0
Sheriff Detention Service	140,381,229	147,943,844	148,445,754	148,445,754
Sheriff Inmate Welfare	1,147,772	1,177,870	1,333,167	1,333,167
Sheriff Inmate Commissary	1,717,929	1,682,021	1,848,099	1,848,099
TRJ Health and Programming Unit	83,015	251,840	0	0
Ventura County Probation Agency	83,356,476	92,196,976	95,129,012	95,129,012
Total Detention & Correction	229,200,300	248,228,661	246,756,032	246,756,032
Flood Control & Soil & Water Conservation				
Stormwater Unincorporated	2,038,943	2,311,828	5,005,300	5,005,300
Total Flood Control & Soil & Water Conservation	2,038,943	2,311,828	5,005,300	5,005,300
Protection Inspection				
Agriculture Commissioner	9,587,608	10,497,172	11,272,188	11,272,188
RMA Building and Safety	4,212,539	4,504,415	5,223,452	5,223,452
RMA Code Compliance	2,821,460	2,767,486	2,984,249	2,984,249

Function, Activity, and Budget Unit	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Protection Inspection				
Total Protection Inspection	16,621,607	17,769,073	19,479,889	19,479,889
Other Protection				
County Clerk and Recorder	5,411,442	6,158,683	7,113,861	7,113,861
Animal Services	11,654,744	11,750,496	12,408,514	12,408,514
Spay and Neuter Program	8,351	2,685	40,000	40,000
Medical Examiners Office	4,504,796	5,216,095	5,366,928	5,366,928
RMA Operations	4,804,414	5,662,583	6,135,142	6,135,142
RMA Planning Department	9,268,787	9,649,512	10,404,270	10,404,270
HCA Medical Examiner	0	0	0	0
Animal Services	0	0	0	0
Public Administrator / Public Guardian	229,588	592,729	671,117	671,117
Public Works Integrated Waste Management Division	2,627,907	3,033,179	5,392,753	5,392,753
Fish and Wildlife	26,461	3,013	20,250	20,250
Total Other Protection	38,536,489	42,068,976	47,552,835	47,552,835
Total Public Protection	646,273,887	680,791,393	691,598,365	691,598,365
Public Ways & Facilities				
Public Ways				
Public Works Road Fund	43,035,775	50,736,627	51,984,975	51,984,975
Santa Rosa Road Assessment District	0	110,545	0	0
Total Public Ways	43,035,775	50,847,173	51,984,975	51,984,975
Total Public Ways & Facilities	43,035,775	50,847,173	51,984,975	51,984,975

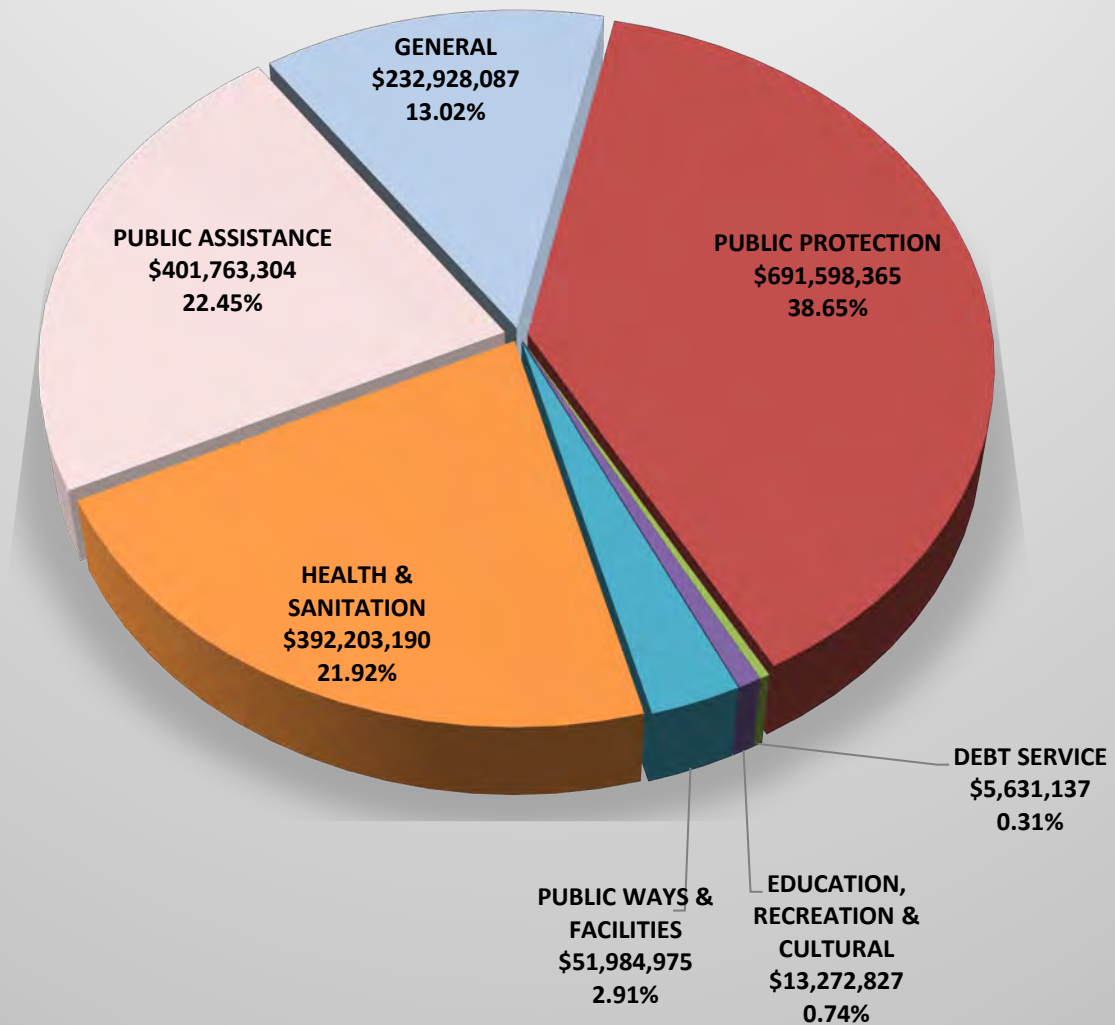
Function, Activity, and Budget Unit	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Health & Sanitation				
Health				
RMA Environmental Health Dept	12,185,218	12,241,194	12,977,601	12,977,601
HCA Admin and Support Services	0	0	0	0
HCA Emergency Medical Services	6,496,084	6,336,532	6,812,273	6,812,273
HCA Public Health	45,665,562	41,026,160	40,430,180	40,430,180
HCA Women Infants and Children	5,153,610	5,765,154	5,630,386	5,630,386
HCA Childrens Medical Services	13,591,572	13,067,223	14,855,813	14,855,813
Mental Health	111,159,507	110,471,658	123,291,212	123,291,212
Substance Use Services	32,503,593	33,071,632	37,369,212	37,369,212
Substance Use Services DUI Programs	4,224,597	1,885,316	0	0
Mental Health Services Act	97,191,933	109,086,326	147,041,097	147,041,097
Public Guardian	2,820,891	3,522,816	3,795,416	3,795,416
Total Health	330,992,567	336,474,010	392,203,190	392,203,190
Total Health & Sanitation	330,992,567	336,474,010	392,203,190	392,203,190

Function, Activity, and Budget Unit	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Public Assistance				
Administration				
Program Operations Division	211,130,540	223,186,242	251,645,838	251,645,838
Transitional Living Center	1,959,466	61,633	0	0
Total Administration	213,090,006	223,247,875	251,645,838	251,645,838
Aid Programs				
Direct Recipient Aid	90,126,293	89,879,918	95,713,000	95,713,000
Total Aid Programs	90,126,293	89,879,918	95,713,000	95,713,000
Other Assistance				
CO Successor Housing Ag ABX126	0	0	250,000	250,000
Workforce Development Division	0	0	10,353,762	10,353,762
HUD Home Grant Program	1,480,184	2,551,383	2,286,394	2,286,394
HUD Community Development Block Grant	5,263,649	4,556,739	1,531,843	1,531,843
HUD Emergency Shelter Grant	700,976	115,965	0	0
HUD Continuum of Care	382,594	300,270	566,798	566,798
Homeless Housing Assistance and Prevention Program	3,884,598	5,565,850	0	0
Workforce Development Division	8,743,075	9,896,494	0	0
IHSS Public Authority	23,223,009	25,551,241	29,436,165	29,436,165
Domestic Violence	201,370	180,809	161,522	161,522
Area Agency on Aging	23,572,193	10,430,335	9,817,982	9,817,982
Total Other Assistance	67,451,649	59,149,086	54,404,466	54,404,466
Total Public Assistance	370,667,948	372,276,879	401,763,304	401,763,304
Education				
Library Services				
Ventura County Library Administration	328,153	326,358	340,000	340,000
Ventura County Library	11,886,397	16,305,199	12,089,528	12,089,528
George D Lyon Book Fund	8,653	75,368	0	0
Total Library Services	12,223,203	16,706,925	12,429,528	12,429,528
Agricultural Education				
Farm Advisor	380,000	425,839	779,500	779,500
Total Agricultural Education	380,000	425,839	779,500	779,500
Total Education	12,603,203	17,132,764	13,209,028	13,209,028

Function, Activity, and Budget Unit	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Recreation & Cultural Services				
Recreation Facilities				
Nyeland Acres Community Center CFD	53,100	51,217	63,799	63,799
Total Recreation Facilities	53,100	51,217	63,799	63,799
Total Recreation & Cultural Services	53,100	51,217	63,799	63,799
Debt Service				
Interest On Long Term Debt				
Debt Service	11,470,736	4,960,951	5,631,137	5,631,137
Total Interest On Long Term Debt	11,470,736	4,960,951	5,631,137	5,631,137
Total Debt Service	11,470,736	4,960,951	5,631,137	5,631,137
Grand Total Financing Uses by Function	1,632,745,915	1,683,533,522	1,789,381,885	1,789,381,885

COUNTY OF VENTURA
DETAIL OF FINANCING USES BY FUNCTION
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

\$1,789,381,885





COUNTY UNIT EXPENDITURES DETAIL

COUNTY OF VENTURA | CALIFORNIA

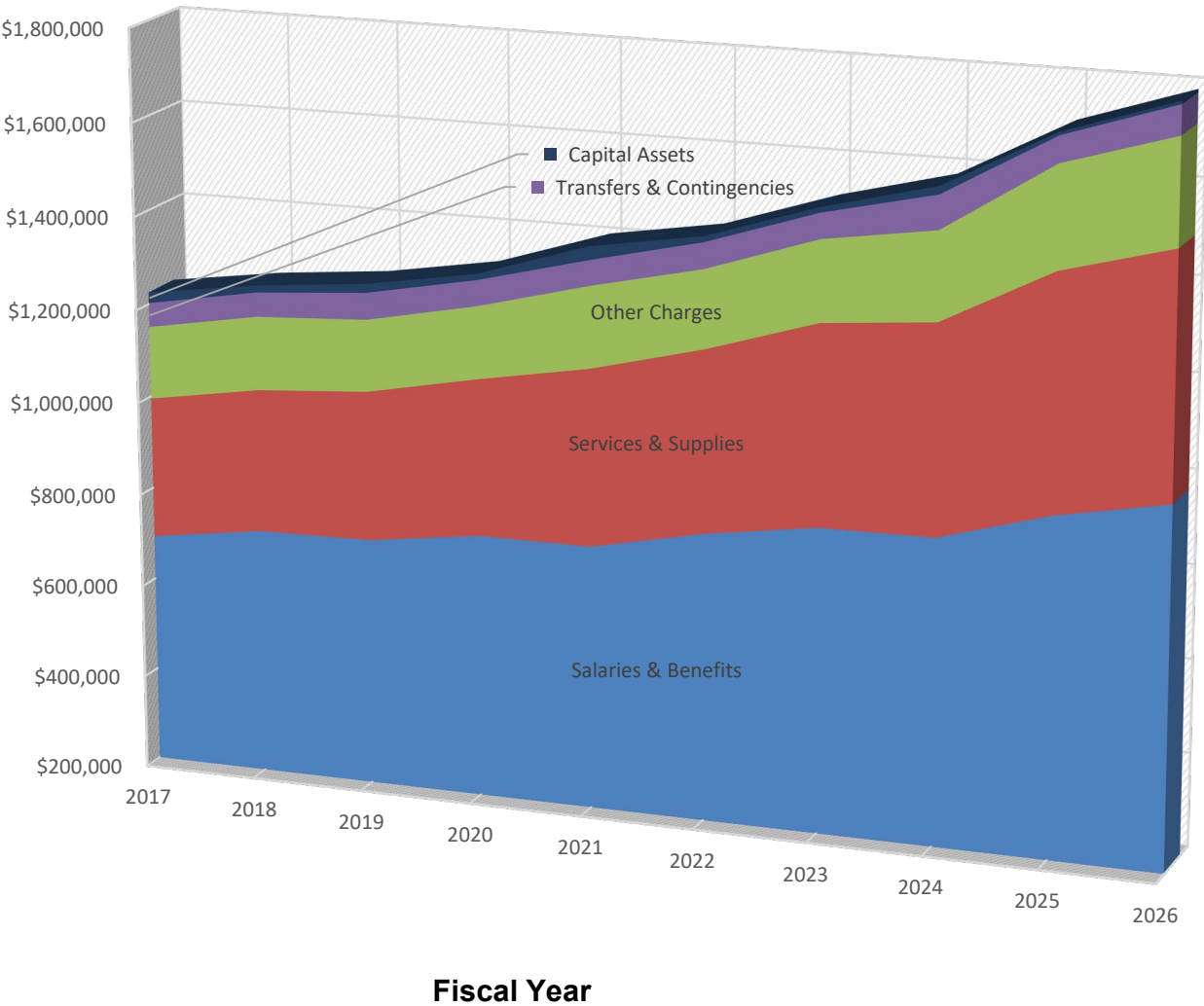




COUNTY OF VENTURA

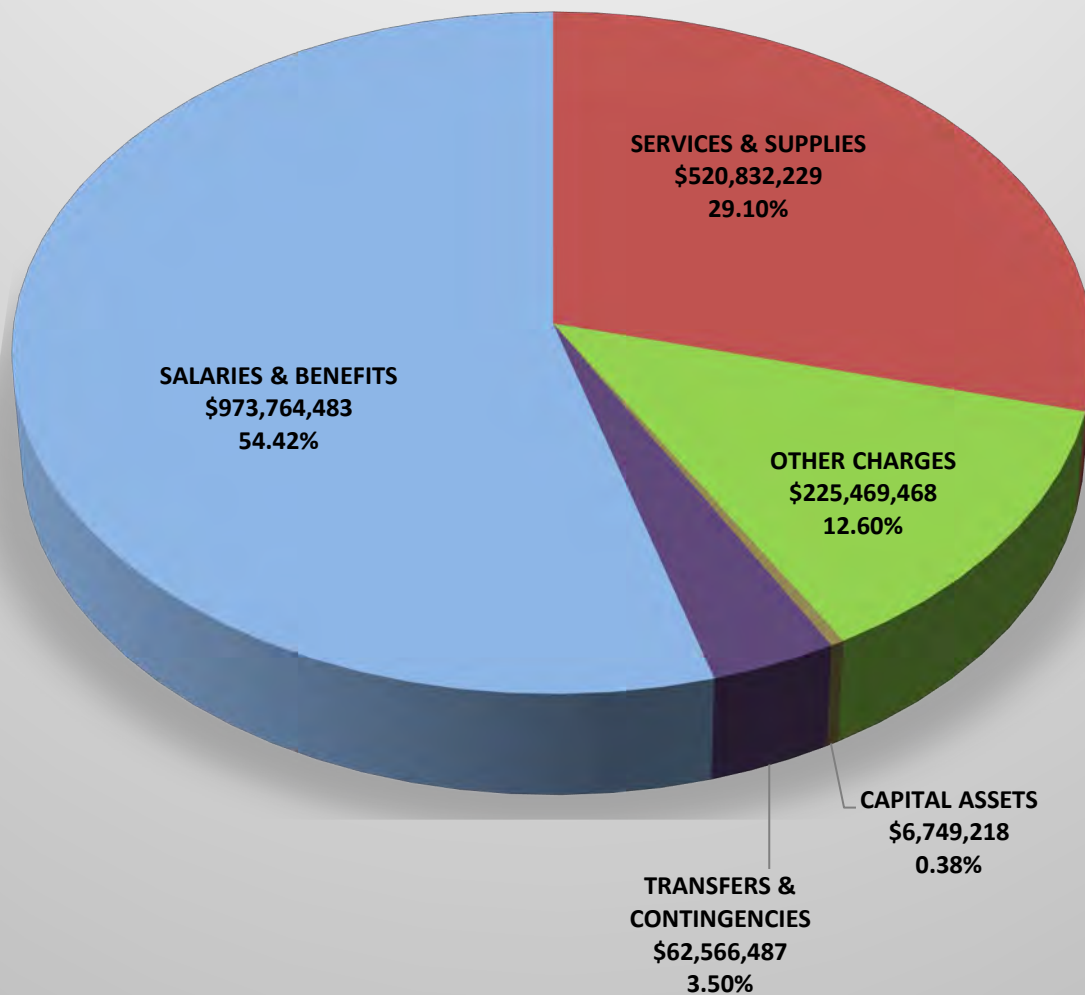
COMPARISON OF ADOPTED BUDGET BY OBJECT

GOVERNMENTAL FUNDS



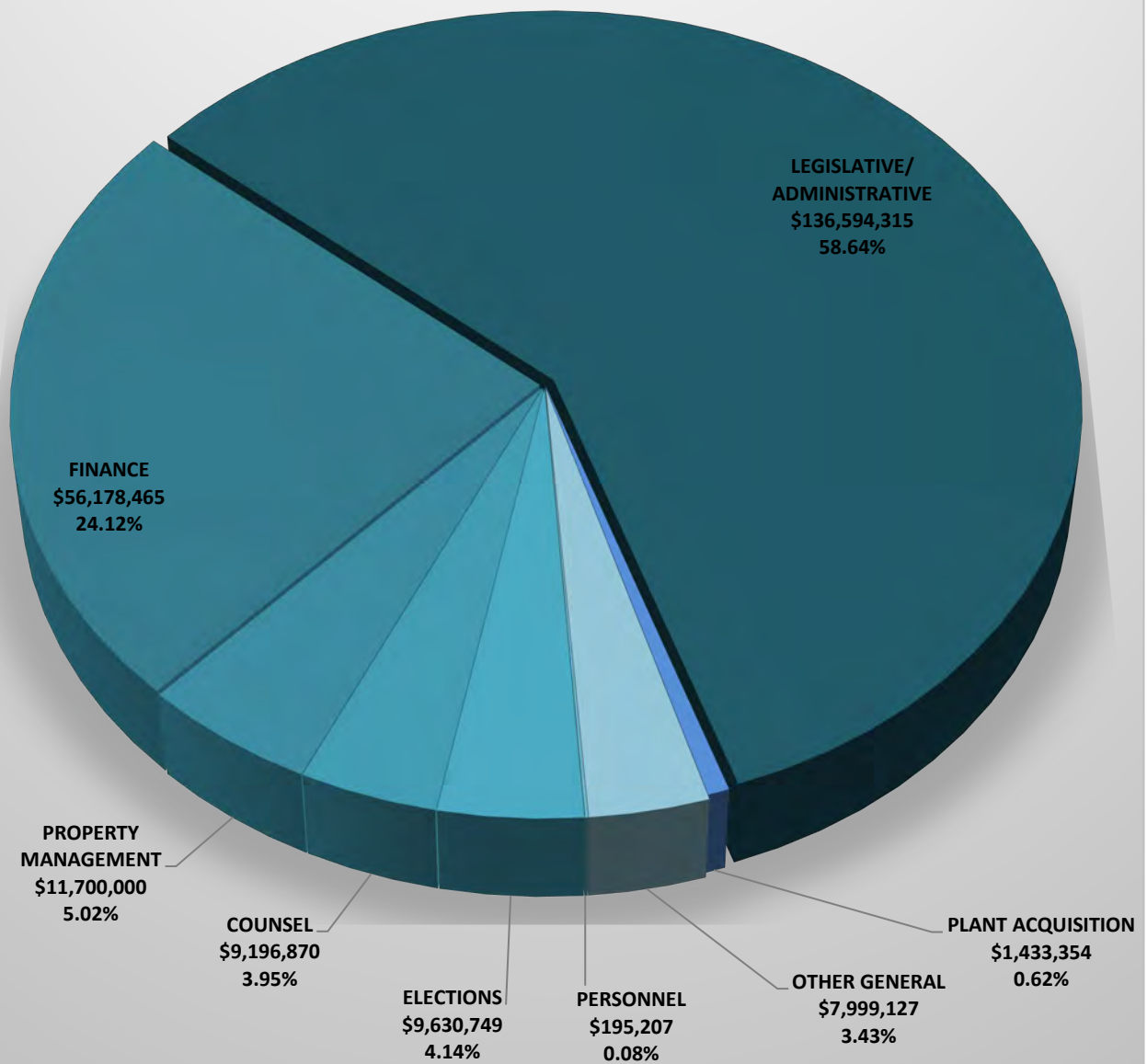
COUNTY OF VENTURA
SUMMARY OF BUDGET REQUIREMENTS (USES)
BY OBJECT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

\$1,789,381,885



**COUNTY OF VENTURA
GENERAL FUNCTION BY ACTIVITY
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26**

\$232,928,087



Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

Board of Supervisors - 1000

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	6,000,000	5,583,286	6,525,000	6,525,000
Total Revenue	0	79	0	0
Net County Cost	6,000,000	5,583,207	6,525,000	6,525,000
Auth Positions	26		26	25
FTE Positions	25.0		25.0	25.0

Budget Unit Description:

The Board of Supervisors is the governing body for the County of Ventura. The Board has five members, each elected from one of the five supervisorial districts in the County for a term of office of four years. In exercising the powers of County government, the Board acts primarily in a legislative capacity. Specific legislative responsibilities include adoption of the annual County financial program, establishment of appropriation levels for all County agencies and departments, appointment of some non-elected officers, and the establishment of salaries for all County officials and employees. The Board is the guardian of the revenues, the property interests, and the rights of the County of Ventura. In addition, the Board has certain discretionary powers, such as the granting or denying of claims made against the County, and executive powers that enable it to fix and supervise the policies and operations of the County. The Board serves as the governing body for a number of special districts, including the Fire Protection District, Watershed Protection District, Waterworks Districts, and County Service Areas. The Board also serves as the municipal government for the unincorporated areas of the County.

Budget Unit 1000 Board of Supervisors
Function General
Activity Legislative/Administrative

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
Miscellaneous Revenue	9790	312	79	0	0
Total Miscellaneous Revenues		312	79	0	0
Total Revenues		312	79	0	0
Regular Salaries	1101	3,147,261	2,983,831	3,470,881	3,470,881
Extra Help	1102	71,706	180,234	293,480	293,480
Overtime	1105	167	(61)	0	0
Supplemental Payments	1106	91,300	57,872	56,706	56,706
Terminations	1107	96,019	198,714	0	0
Retirement Contribution	1121	334,111	328,658	337,128	337,128
OASDI Contribution	1122	203,581	202,320	218,986	218,986
FICA Medicare	1123	50,637	51,280	55,405	55,405
Safe Harbor	1124	5,011	5,657	2,433	2,433
Retiree Health Payment 1099	1128	73,467	53,914	0	0
457 Supplemental Retirement Plan	1130	4,099	3,982	2,074	2,074
Group Insurance	1141	348,027	310,954	329,393	329,393
Life Insurance For Department Heads And Management	1142	993	873	0	0
State Unemployment Insurance	1143	(64)	0	0	0
Management Disability Insurance	1144	18,311	13,645	15,877	15,877
Workers' Compensation Insurance	1165	27,734	159,029	140,970	140,970
401K Plan	1171	89,422	94,563	91,120	91,120
Legacy Health Reimbursement Arrangement	1172	0	0	15,680	15,680
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		4,561,782	4,645,464	5,030,133	5,030,133
Communications	2031	8,066	8,602	13,500	13,500
Voice Data ISF	2032	44,201	42,589	44,240	44,240
Radio Communications ISF	2033	3,330	4,121	8,800	8,800
Housekeeping Grounds ISF Charges	2058	0	0	200	200
General Insurance Allocation ISF	2071	181,754	241,049	367,012	367,012
Facilities And Materials Sq Ft Allocation ISF	2114	61,272	65,664	69,389	69,389
Facilities Projects ISF	2115	20,315	0	0	0
Other Maintenance ISF	2116	800	4,380	2,500	2,500
Memberships And Dues	2131	2,861	2,201	4,500	4,500

		Budget Unit		1000 Board of Supervisors	
		Function		General	
		Activity		Legislative/Administrative	
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
Miscellaneous Expense	2159	1,639	2,557	3,000	3,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	922	0	0
Office Supplies	2161	24,004	5,348	13,000	13,000
Printing And Binding Non ISF	2162	1,539	5,938	9,000	9,000
Books And Publications	2163	2,490	2,136	3,500	3,500
Mail Center ISF	2164	33,849	30,432	32,452	32,452
Purchasing Charges ISF	2165	1,126	1,472	1,378	1,378
Graphics Charges ISF	2166	15,509	9,672	11,000	11,000
Copy Machine Chgs ISF	2167	10,938	10,448	12,827	12,827
Stores ISF	2168	36	85	200	200
Postage And Special Delivery	2169	0	0	0	0
Miscellaneous Office Expense	2179	6,254	2,562	4,000	4,000
Marketing And Advertising	2193	4,255	11,765	7,500	7,500
Software Maintenance Agreements	2194	6,054	0	0	0
Other Professional And Specialized Services Non ISF	2199	5,083	6,304	396,957	396,957
Information Technology ISF	2202	59,409	79,307	74,413	74,413
County Geographical Information Systems Expense ISF	2203	17,167	20,835	14,601	14,601
Special Services ISF	2206	4,510	7,356	5,000	5,000
Employee Benefits ISF	2210	53,425	66,259	75,004	75,004
Software Subscriptions Non ISF	2236	3,480	12,515	9,400	9,400
Building Leases And Rentals Noncounty Owned	2241	84,989	36,132	34,979	34,979
Long Term Lease Other Rent	2249	1,742	10,544	10,731	10,731
Computer Equipment <5000	2261	6,292	13,126	11,000	11,000
Furniture And Fixtures <5000	2262	0	246	3,500	3,500
Minor Equipment	2264	7,589	138	3,000	3,000
Education Conference And Seminars	2273	7,865	12,981	13,000	13,000
Private Vehicle Mileage	2291	105,309	110,031	112,000	112,000
Travel Expense	2292	9,269	7,723	17,500	17,500
Motorpool ISF	2303	154	109	75	75
Utilities	2311	3,573	3,745	5,500	5,500
Total Services and Supplies		800,150	839,293	1,394,658	1,394,658
Lease Principal	3316	54,228	93,145	94,308	94,308

		Budget Unit	1000 Board of Supervisors		
		Function	General		
		Activity	Legislative/Administrative		
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	
Interest On Lease	3456	473	5,385	5,901	5,901
Total Other Charges		54,701	98,530	100,209	100,209
Total Expenditures and Appropriations	5,416,633	5,583,286	6,525,000	6,525,000	
Net Cost	5,416,321	5,583,207	6,525,000	6,525,000	

Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

County Executive Office - 1010

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	37,269,219	37,773,994	44,412,457	44,412,457
Total Revenue	20,901,888	17,854,556	26,549,568	26,549,568
Net County Cost	16,367,331	19,919,438	17,862,889	17,862,889
Auth Positions	173		176	176
FTE Positions	173.0		176.0	176.0

Budget Unit Description:
County Executive Office

		Budget Unit		1010 County Executive Office	
		Function		General	
		Activity		Legislative/Administrative	
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
Investment Income	8911	6	9	0	0
Total Revenue from Use of Money and Property		6	9	0	0
State Other	9252	143,530	5,000	0	0
State Aid COVID-19	9258	2,823,397	34,547	0	0
Federal Other	9351	167,110	442,090	766,434	766,434
Federal Aid COVID-19	9352	311,233	0	0	0
Other Governmental Agencies	9371	7,359,131	7,774,606	15,831,961	15,831,961
Total Intergovernmental Revenues		10,804,400	8,256,243	16,598,395	16,598,395
Property Tax Admin Fees SB2557	9413	116,692	101,964	100,000	100,000
Personnel Services	9471	21,745	85,752	77,000	77,000
Recording Fees	9561	3,300	1,200	1,000	1,000
Other Charges For Services	9708	121,126	79,129	120,000	120,000
Other Interfund Revenue	9729	1,416,844	1,358,276	1,662,592	1,662,592
Cost Allocation Plan Revenue	9731	5,296,700	6,016,931	6,381,441	6,381,441
Total Charges for Services		6,976,407	7,643,252	8,342,033	8,342,033
Opioid Settlement	9765	0	263,103	358,375	358,375
Other Non-Governmental Grant Revenue	9780	264	0	99,175	99,175
Miscellaneous Revenue	9790	413,562	20,178	263,887	263,887
Total Miscellaneous Revenues		413,826	283,282	721,437	721,437
Transfers In From Other Funds	9831	831,862	1,671,770	887,703	887,703
Total Other Financing Sources		831,862	1,671,770	887,703	887,703
Total Revenues		19,026,501	17,854,556	26,549,568	26,549,568
Regular Salaries	1101	19,551,069	21,553,331	24,008,740	24,008,740
Extra Help	1102	442,720	338,792	388,040	388,040
Overtime	1105	23,919	22,029	21,320	21,320
Supplemental Payments	1106	996,704	949,653	1,005,909	1,005,909
Terminations	1107	1,430,863	1,054,909	0	0
Retirement Contribution	1121	2,262,699	2,487,206	2,454,213	2,454,213
OASDI Contribution	1122	1,234,342	1,350,899	1,425,494	1,425,494
FICA Medicare	1123	325,185	346,360	365,440	365,440
Safe Harbor	1124	9,226	10,811	9,942	9,942
Retiree Health Payment 1099	1128	132,293	149,970	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	41,555	39,622	0	0
457 Supplemental Retirement Plan	1130	7,562	7,521	0	0

Budget Unit 1010 County Executive Office
Function General
Activity Legislative/Administrative

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
Group Insurance	1141	2,395,528	2,657,555	2,935,103	2,935,103
Life Insurance For Department Heads And Management	1142	7,190	7,427	3,790	3,790
State Unemployment Insurance	1143	(479)	0	0	0
Management Disability Insurance	1144	133,704	122,679	159,824	159,824
Workers' Compensation Insurance	1165	207,324	215,830	275,072	275,072
401K Plan	1171	815,134	895,700	616,250	616,250
Legacy Health Reimbursement Arrangement	1172	0	0	85,120	85,120
Salary And Employee Benefits Current Year Adj Increase	1991	580,473	750,383	1,027,378	1,027,378
Salary And Employee Benefits Current Year Adj Decrease	1992	(12,132,022)	(13,147,590)	(13,643,476)	(13,643,476)
Total Salaries and Employee Benefits		18,464,988	19,813,086	21,138,159	21,138,159
Communications	2031	31,222	36,782	27,700	27,700
Voice Data ISF	2032	153,913	167,465	161,076	161,076
Housekeeping Grounds ISF Charges	2058	968	4,052	0	0
General Insurance Allocation ISF	2071	350,554	277,290	384,406	384,406
Maintenance Supplies And Parts	2104	0	4,504	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	674,028	718,848	754,583	754,583
Facilities Projects ISF	2115	61,694	72,314	15,000	15,000
Other Maintenance ISF	2116	20,239	64,622	16,000	16,000
Memberships And Dues	2131	47,450	62,041	84,708	84,708
Miscellaneous Expense	2159	54,518	43,270	123,200	123,200
Office Expense Allowance Admin Policy VII-C-1	2160	0	183	0	0
Office Supplies	2161	32,213	36,541	58,100	58,100
Printing And Binding Non ISF	2162	0	0	22,000	22,000
Books And Publications	2163	24,677	24,253	43,342	43,342
Mail Center ISF	2164	75,068	54,019	62,014	62,014
Purchasing Charges ISF	2165	17,469	22,604	24,619	24,619
Graphics Charges ISF	2166	89,395	104,423	49,900	49,900
Copy Machine Chgs ISF	2167	48,472	45,161	65,796	65,796
Stores ISF	2168	7,692	8,980	10,400	10,400
Postage And Special Delivery	2169	958	1,231	1,470	1,470
Miscellaneous Office Expense	2179	13,712	21,359	57,600	57,600

Budget Unit 1010 County Executive Office
Function General
Activity Legislative/Administrative

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
Board And Commission Member Compensation 1099	2181	12,700	7,300	15,000	15,000
Attorney Services	2185	193,097	145,770	230,000	230,000
Temporary Help	2192	4,766	18,114	5,000	5,000
Marketing And Advertising	2193	214,612	428,771	843,001	843,001
Software Maintenance Agreements	2194	214,649	238,373	180,320	180,320
Contributions And Grants To Non Governmental Agencies	2196	5,000	1,500	4,500	4,500
Other Professional And Specialized Services Non ISF	2199	9,650,543	10,155,799	15,940,979	15,940,979
Employee Health Services	2201	0	338	0	0
Information Technology ISF	2202	2,082,294	2,241,202	2,751,378	2,751,378
County Geographical Information Systems Expense ISF	2203	114,448	138,902	14,575	14,575
Public Works ISF Charges	2205	7,216	8,138	0	0
Special Services ISF	2206	54,780	83,956	19,784	19,784
Employee Benefits ISF	2210	272,670	248,888	252,018	252,018
Publications And Legal Notices	2221	70,067	43,141	75,000	75,000
Rent And Leases Equipment Noncounty Owned	2231	919	770	0	0
Software Subscriptions Non ISF	2236	852,953	1,070,350	1,099,759	1,099,759
Building Leases And Rentals Noncounty Owned	2241	1,675	9,700	0	0
Storage Charges ISF	2244	29,112	22,372	25,551	25,551
Computer Equipment <5000	2261	163,230	114,972	104,000	104,000
Furniture And Fixtures <5000	2262	13,032	4,190	53,000	53,000
Minor Equipment	2264	6,084	3,833	27,500	27,500
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	115,905	99,170	161,325	161,325
Private Vehicle Mileage	2291	46,093	50,999	56,350	56,350
Travel Expense	2292	93,208	106,221	170,300	170,300
Transportation Expense	2299	0	6	100	100
Transportation Charges ISF	2302	27	24	0	0
Motorpool ISF	2303	4,944	2,912	3,743	3,743
Utilities	2311	20,386	37,230	20,000	20,000
Services And Supplies Current Year Adj Decrease	2992	(605,163)	(731,616)	(951,342)	(951,342)
Total Services and Supplies		15,343,489	16,321,264	23,063,755	23,063,755

Budget Unit 1010 County Executive Office
Function General
Activity Legislative/Administrative

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
Aid Payments Rent 1099	3113	4,237,455	914,917	0	0
Contributions To Outside Agencies	3811	46,250	0	0	0
Interfund Expense Administrative	3912	136,383	158,114	210,543	210,543
Total Other Charges		4,420,088	1,073,031	210,543	210,543
Land Improvements	4012	20,456	16,107	0	0
Buildings And Improvements	4111	0	11,137	0	0
Equipment	4601	0	47,127	0	0
Computer Software	4701	59,253	38,087	0	0
Total Capital Assets		79,708	112,458	0	0
Transfers Out To Other Funds	5111	0	454,155	0	0
Total Other Financing Uses		0	454,155	0	0
Total Expenditures and Appropriations		38,308,273	37,773,994	44,412,457	44,412,457
Net Cost		19,281,772	19,919,438	17,862,889	17,862,889

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Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

Special Accounts and Contributions - 1050

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	78,144,369	76,291,519	83,656,858	83,656,858
Total Revenue	5,954,000	7,179,067	5,910,051	5,910,051
Net County Cost	72,190,369	69,112,452	77,746,807	77,746,807

Budget Unit Description:

Special Accounts and Contributions

		Budget Unit		1050 Special Accounts and Contributions	
		Function		General	
		Activity		Legislative/Administrative	
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
Lease Interest	8915	20,006	12,924	7,776	7,776
Rents And Concessions	8931	29,321	29,907	30,000	30,000
Lease Revenue	8935	131,270	103,753	143,826	143,826
Other Lease Revenue	8938	16,808	12,972	17,284	17,284
Total Revenue from Use of Money and Property		197,405	159,556	198,886	198,886
State Motor Vehicle 17604	9032	19,222,910	23,701,307	24,421,146	24,421,146
State Motor Vehicle Mental Health 17604D	9033	150,019	150,019	150,019	150,019
State Motor Vehicle 17604 Match Contra	9035	(16,802,929)	(21,281,326)	(22,000,000)	(22,000,000)
State Proposition 172 Public Safety Funds	9231	3,000,000	3,708,340	3,140,000	3,140,000
State Other	9252	0	10,000	0	0
Federal Disaster Relief	9301	0	731,064	0	0
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		5,570,000	7,019,404	5,711,165	5,711,165
Miscellaneous Revenue	9790	81,127	107	0	0
Total Miscellaneous Revenues		81,127	107	0	0
Total Revenues		5,848,532	7,179,067	5,910,051	5,910,051
Terminations	1107	0	0	18,625,000	18,625,000
Retiree Health Payment 1099	1128	0	0	1,400,000	1,400,000
Total Salaries and Employee Benefits		0	0	20,025,000	20,025,000
Voice Data ISF	2032	23,961	19,625	18,244	18,244
Housekeeping Grounds ISF Charges	2058	0	4,342	0	0
General Insurance Allocation ISF	2071	202,218	159,908	162,380	162,380
General Liability Attorney Client 1099	2076	0	80,000	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	1,407,752	1,496,522	1,800,000	1,800,000
Facilities Projects ISF	2115	1,891	26,988	100,000	100,000
Other Maintenance ISF	2116	97,355	226,878	100,000	100,000
Memberships And Dues	2131	386,288	406,108	430,000	430,000
Miscellaneous Expense	2159	6,763	13,499	10,000	10,000
Office Supplies	2161	312	169	1,000	1,000
Purchasing Charges ISF	2165	4,998	4,583	4,771	4,771
Graphics Charges ISF	2166	2,689	7,861	10,000	10,000
Miscellaneous Office Expense	2179	1,942	554	1,000	1,000
Attorney Services	2185	218,770	43,881	200,000	200,000
Marketing And Advertising	2193	58,276	0	25,000	25,000

		Budget Unit		1050 Special Accounts and Contributions	
		Function		General	
		Activity		Legislative/Administrative	
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
Software Maintenance Agreements	2194	1,609	0	0	0
Contributions And Grants To Non Governmental Agencies	2196	4,044,820	1,247,717	1,140,000	1,140,000
Other Professional And Specialized Services Non ISF	2199	1,441,792	16,636,579	2,230,000	2,230,000
Information Technology ISF	2202	7,937	13,711	26,054	26,054
Public Works ISF Charges	2205	80,319	119,402	100,000	100,000
Special Services ISF	2206	20,284	67,850	35,440	35,440
Rent And Leases Equipment Noncounty Owned	2231	0	1,188	0	0
Software Subscriptions Non ISF	2236	37,768	41,480	40,000	40,000
Building Leases And Rentals County Owned	2242	0	200,791	0	0
Long Term Lease Other Rent	2249	5,308	5,367	5,426	5,426
Computer Equipment <5000	2261	3,313	21,122	25,000	25,000
Minor Equipment	2264	3,445	8	0	0
Education Conference And Seminars	2273	0	100	0	0
Private Vehicle Mileage	2291	119	0	0	0
Motorpool ISF	2303	10	0	0	0
Utilities	2311	180,362	210,880	250,000	250,000
Total Services and Supplies		8,240,303	21,057,113	6,714,315	6,714,315
Lease Principal	3316	22,823	23,544	24,282	24,282
Interest On Lease	3456	1,190	996	796	796
Taxes And Assessments	3571	2,393	2,533	10,000	10,000
Contributions To Outside Agencies	3811	3,206,201	1,891,857	4,468,000	4,468,000
Total Other Charges		3,232,606	1,918,930	4,503,078	4,503,078
Transfers Out To Other Funds	5111	60,220,366	50,745,476	49,843,300	49,843,300
Transfers Out Vehicle License Fee Realignment	5112	2,570,000	2,570,000	2,571,165	2,571,165
Total Other Financing Uses		62,790,366	53,315,476	52,414,465	52,414,465
Total Expenditures and Appropriations		74,263,275	76,291,519	83,656,858	83,656,858
Net Cost		68,414,742	69,112,452	77,746,807	77,746,807

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Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

General Fund Contingency - 1100

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	2,000,000	0	2,000,000	2,000,000
Total Revenue	0	0	0	0
Net County Cost	2,000,000	0	2,000,000	2,000,000

Budget Unit Description:

General Fund Contingency

Budget Unit1100 General Fund Contingency

FunctionGeneral

ActivityLegislative/Administrative

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
Miscellaneous Revenue9790	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0
Total Revenues	0	0	0	0
Contingencies6101	0	0	2,000,000	2,000,000
Total Appropriations for Contingencies	0	0	2,000,000	2,000,000
Total Expenditures and Appropriations	0	0	2,000,000	2,000,000
Net Cost	0	0	2,000,000	2,000,000

Fund: G001 - General Fund

Function: General

Activity: Finance

Auditor-Controller - 1500

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	19,179,708	19,458,653	20,422,675	20,422,675
Total Revenue	11,371,015	11,243,899	11,824,810	11,824,810
Net County Cost	7,808,693	8,214,754	8,597,865	8,597,865
Auth Positions	81		81	81
FTE Positions	80.5		80.5	80.5

Budget Unit Description:
Auditor-Controller

		Budget Unit		1500 Auditor-Controller	
		Function		General	
		Activity		Finance	
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
State SB90	9253	47,485	46,596	0	0
Total Intergovernmental Revenues		47,485	46,596	0	0
Assessment And Tax Collection Fees	9411	16,252	10,682	15,000	15,000
Property Tax Admin Fees SB2557	9413	377,361	327,386	350,000	350,000
Collection Fee	9414	1,093,007	1,160,647	1,238,000	1,238,000
Special Assess Correction Fee	9415	0	0	250	250
ABX1 26 Admin Cost Reimb	9416	120,865	123,781	150,000	150,000
Auditing And Accounting Fees	9431	220,611	130,373	189,500	189,500
Cost Allocation Plan Revenue	9731	9,048,863	9,328,265	9,782,060	9,782,060
Total Charges for Services		10,876,959	11,081,134	11,724,810	11,724,810
Miscellaneous Revenue	9790	94,122	116,168	100,000	100,000
Total Miscellaneous Revenues		94,122	116,168	100,000	100,000
Total Revenues		11,018,566	11,243,899	11,824,810	11,824,810
Regular Salaries	1101	7,171,725	7,805,168	8,219,982	8,219,982
Extra Help	1102	148,766	206,635	172,380	172,380
Overtime	1105	24,106	48,132	11,960	11,960
Supplemental Payments	1106	341,755	296,246	308,606	308,606
Terminations	1107	393,798	366,943	0	0
Retirement Contribution	1121	1,046,973	1,098,196	1,059,684	1,059,684
OASDI Contribution	1122	470,873	506,922	509,740	509,740
FICA Medicare	1123	117,555	127,306	126,337	126,337
Safe Harbor	1124	857	3,558	4,534	4,534
Retiree Health Payment 1099	1128	65,319	53,914	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	(15,054)	(3,415)	10,761	10,761
457 Supplemental Retirement Plan	1130	1,284	3,178	0	0
Group Insurance	1141	1,034,097	1,155,731	1,221,725	1,221,725
Life Insurance For Department Heads And Management	1142	2,822	2,954	1,660	1,660
State Unemployment Insurance	1143	(178)	0	0	0
Management Disability Insurance	1144	28,588	26,140	30,596	30,596
Workers' Compensation Insurance	1165	150,946	122,069	77,711	77,711
401K Plan	1171	249,876	257,561	197,630	197,630
Legacy Health Reimbursement Arrangement	1172	0	0	44,800	44,800

		Budget Unit		1500 Auditor-Controller	
		Function		General	
		Activity		Finance	
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 Increase	1991	0	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	0	0
Capitalized Labor Decrease	1994	(240,111)	(230,130)	0	0
Total Salaries and Employee Benefits		10,993,996	11,847,108	11,998,106	11,998,106
Voice Data ISF	2032	108,682	108,879	110,016	110,016
General Insurance Allocation ISF	2071	121,640	113,333	116,106	116,106
Equipment Maintenance Contracts	2102	3,674	2,776	5,000	5,000
Facilities And Materials Sq Ft Allocation ISF	2114	478,356	510,108	535,485	535,485
Facilities Projects ISF	2115	0	10,932	0	0
Other Maintenance ISF	2116	2,072	923	0	0
Memberships And Dues	2131	14,472	11,884	13,000	13,000
Miscellaneous Expense	2159	2,032	3,361	3,000	3,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,872	0	0
Office Supplies	2161	18,202	20,337	35,000	35,000
Printing And Binding Non ISF	2162	27,996	14,177	35,000	35,000
Books And Publications	2163	1,313	8,309	5,000	5,000
Mail Center ISF	2164	80,219	87,198	88,454	88,454
Purchasing Charges ISF	2165	7,784	8,812	12,003	12,003
Graphics Charges ISF	2166	13,449	16,775	30,800	30,800
Copy Machine Chgs ISF	2167	6,197	7,507	8,191	8,191
Stores ISF	2168	813	412	500	500
Attorney Services	2185	0	0	50,000	50,000
Marketing And Advertising	2193	480	0	0	0
Software Maintenance Agreements	2194	560,168	361,944	112,900	112,900
Other Professional And Specialized Services Non ISF	2199	434,903	473,890	587,300	587,300
Employee Health Services	2201	1,766	5,738	5,778	5,778
Information Technology ISF	2202	3,862,024	4,172,535	4,951,953	4,951,953
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	4,901	4,861	3,739	3,739
Employee Benefits ISF	2210	112,881	111,998	102,674	102,674
Software Subscriptions Non ISF	2236	51,870	848,191	1,407,600	1,407,600

Budget Unit 1500 Auditor-Controller
Function General
Activity Finance

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
Storage Charges Non ISF	2245	39,843	37,337	66,000	66,000
Computer Equipment <5000	2261	49,779	25,104	45,000	45,000
Furniture And Fixtures <5000	2262	0	0	1,500	1,500
Library Books And Publications	2271	0	1,325	0	0
Training ISF	2272	0	5,614	0	0
Education Conference And Seminars	2273	39,365	37,772	39,000	39,000
Private Vehicle Mileage	2291	12,237	15,030	16,950	16,950
Travel Expense	2292	13,076	7,098	27,000	27,000
Freight, Express, Other Delivery	2293	14	0	0	0
Motorpool ISF	2303	625	0	283	283
Total Services and Supplies		6,072,321	7,037,839	8,424,569	8,424,569
VCFMS Upgrade	4712	408,043	573,707	0	0
Total Capital Assets		408,043	573,707	0	0
Total Expenditures and Appropriations		17,474,361	19,458,653	20,422,675	20,422,675
Net Cost		6,455,795	8,214,754	8,597,865	8,597,865

Fund: G001 - General Fund

Function: General

Activity: Finance

Property Tax Assessment and Collection System Operations - 1595

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	3,427,340	5,241,102	7,168,589	7,168,589
Total Revenue	0	0	0	0
Net County Cost	3,427,340	5,241,102	7,168,589	7,168,589

Budget Unit Description:

Property Tax Assessment and Collection System Operations

Budget Unit1595 Property Tax Assessment and Collection Sy

FunctionGeneral

ActivityFinance

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
Miscellaneous Revenue9790	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0
Total Revenues	0	0	0	0
Voice Data ISF2032	346	436	382	382
Housekeeping Grounds ISF Charges2058	0	0	0	0
Other Maintenance ISF2116	0	128	0	0
Purchasing Charges ISF2165	8,110	9,357	33	33
Other Professional And Specialized Services Non ISF2199	650,000	0	0	0
Information Technology ISF2202	3,418,023	5,231,181	7,168,174	7,168,174
Total Services and Supplies	4,076,479	5,241,102	7,168,589	7,168,589
Total Expenditures and Appropriations	4,076,479	5,241,102	7,168,589	7,168,589
Net Cost	4,076,479	5,241,102	7,168,589	7,168,589

Fund: G001 - General Fund

Function: General

Activity: Finance

Assessor - 1600

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	19,642,332	20,469,836	21,751,471	21,751,471
Total Revenue	6,623,807	4,978,813	7,074,135	7,074,135
Net County Cost	13,018,525	15,491,024	14,677,336	14,677,336
Auth Positions	130		128	128
FTE Positions	130.0		128.0	128.0

Budget Unit Description:

The Assessor’s mission is “Honorable public service through efficient administration of property tax assessment law with integrity and professionalism.” The Assessor’s Office must complete all mandated assessment requirements under the California Constitution and Revenue and Taxation Code; produce the Annual Assessment Roll and multiple Supplemental Assessment Rolls that are accurate, timely, fair, consistent, and cost-effective. The Assessor accomplishes this mission through the administration of a myriad of programs and functions mentioned below. The Assessor’s Office is comprised of two divisions under the direction of the elected Assessor: Administration and Valuation.

		Budget Unit		1600 Assessor	
		Function		General	
		Activity		Finance	
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
Assessment And Tax Collection Fees	9411	2,371,078	619,580	2,398,520	2,398,520
Property Tax Admin Fees SB2557	9413	4,436,731	4,321,792	4,662,115	4,662,115
Other Charges For Services	9708	8,497	10,759	0	0
Total Charges for Services		6,816,306	4,952,132	7,060,635	7,060,635
Other Sales	9751	12,500	10,829	12,500	12,500
Miscellaneous Revenue	9790	1,962	15,851	1,000	1,000
Total Miscellaneous Revenues		14,462	26,680	13,500	13,500
Total Revenues		6,830,768	4,978,813	7,074,135	7,074,135
Regular Salaries	1101	10,421,077	10,332,189	11,424,769	11,424,769
Extra Help	1102	22,989	13,084	0	0
Overtime	1105	53,419	41,795	44,720	44,720
Supplemental Payments	1106	531,713	406,140	432,893	432,893
Terminations	1107	195,478	320,489	0	0
Call Back Staffing	1108	575	0	0	0
Retirement Contribution	1121	1,449,299	1,418,983	1,366,433	1,366,433
OASDI Contribution	1122	697,107	686,929	722,823	722,823
FICA Medicare	1123	165,960	163,560	172,305	172,305
Safe Harbor	1124	100	548	0	0
Retiree Health Payment 1099	1128	16,717	17,971	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	(70,609)	(62,605)	0	0
457 Supplemental Retirement Plan	1130	82	385	0	0
Group Insurance	1141	1,810,322	1,903,110	2,069,867	2,069,867
Life Insurance For Department Heads And Management	1142	4,852	4,643	4,312	4,312
State Unemployment Insurance	1143	(267)	0	0	0
Management Disability Insurance	1144	20,314	19,228	35,880	35,880
Workers' Compensation Insurance	1165	94,041	74,445	70,271	70,271
401K Plan	1171	382,996	377,343	294,569	294,569
Legacy Health Reimbursement Arrangement	1172	0	0	86,240	86,240
Salary And Employee Benefits Current Year Adj Increase	1991	42,855	0	0	0
Total Salaries and Employee Benefits		15,839,020	15,718,238	16,725,082	16,725,082
Clothing And Personal Supplies	2021	3,232	962	4,500	4,500
Voice Data ISF	2032	147,533	150,789	153,057	153,057

		Budget Unit		1600 Assessor	
		Function		General	
		Activity		Finance	
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	179,155	163,139	172,156	172,156
Facilities And Materials Sq Ft Allocation ISF	2114	538,464	574,224	602,782	602,782
Facilities Projects ISF	2115	0	14,285	0	0
Other Maintenance ISF	2116	3,430	6,708	5,000	5,000
Memberships And Dues	2131	4,565	4,642	4,500	4,500
Office Supplies	2161	4,887	2,948	10,285	10,285
Printing And Binding Non ISF	2162	113	47	4,975	4,975
Books And Publications	2163	10,159	11,122	9,900	9,900
Mail Center ISF	2164	86,868	79,426	94,339	94,339
Purchasing Charges ISF	2165	3,911	4,604	4,171	4,171
Graphics Charges ISF	2166	70,516	61,109	63,000	63,000
Copy Machine Chgs ISF	2167	26,583	26,567	31,953	31,953
Stores ISF	2168	7,154	1,521	3,000	3,000
Postage And Special Delivery	2169	109,904	121,665	105,000	105,000
Miscellaneous Office Expense	2179	10,846	10,435	9,030	9,030
Software Maintenance Agreements	2194	319,424	1,391,907	1,108,533	1,108,533
Other Professional And Specialized Services Non ISF	2199	52,217	1,199,444	1,645,346	1,645,346
Employee Health Services	2201	1,977	1,035	2,167	2,167
Information Technology ISF	2202	291,808	425,374	405,243	405,243
County Geographical Information Systems Expense ISF	2203	97,281	118,066	67,420	67,420
Special Services ISF	2206	4,838	6,406	3,679	3,679
Employee Benefits ISF	2210	205,522	149,365	176,243	176,243
Software Subscriptions Non ISF	2236	35,759	35,106	242,400	242,400
Storage Charges ISF	2244	1,286	1,295	1,248	1,248
Computer Equipment <5000	2261	30,963	117,693	18,000	18,000
Furniture And Fixtures <5000	2262	0	0	8,000	8,000
Training ISF	2272	0	0	200	200
Education Conference And Seminars	2273	14,557	6,751	17,698	17,698
Private Vehicle Mileage	2291	9,188	11,505	11,400	11,400
Travel Expense	2292	13,033	20,612	21,000	21,000
Gas And Diesel Fuel ISF	2301	0	0	0	0
Motorpool ISF	2303	15,728	7,597	20,164	20,164
Total Services and Supplies		2,300,898	4,726,348	5,026,389	5,026,389

		Budget Unit		1600 Assessor	
		Function		General	
		Activity		Finance	
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
Equipment	4601	0	25,250	0	0
Total Capital Assets		0	25,250	0	0
Total Expenditures and Appropriations		18,139,919	20,469,836	21,751,471	21,751,471
Net Cost		11,309,150	15,491,024	14,677,336	14,677,336

Fund: G001 - General Fund
Function: General
Activity: Finance

Treasurer Tax Collector - 1700

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	6,330,482	5,764,830	6,835,730	6,835,730
Total Revenue	4,730,413	4,850,219	5,148,981	5,148,981
Net County Cost	1,600,069	914,611	1,686,749	1,686,749
Auth Positions	43		43	43
FTE Positions	43.0		43.0	43.0

Budget Unit Description:

The Treasurer-Tax Collector's Office is responsible for the administration and management of three functions: tax collection of assorted county and local taxes, management of the County Treasury, and investment of the County's investment pool.

The Tax Collection Division is responsible for the billing, collection, and accounting for all personal and real property taxes levied in the county. Further, it collects taxes on mobile homes, business license fees in the unincorporated area, franchise tax, transient occupancy tax, racehorse tax, and various other taxes and special assessments. The Tax Collector is responsible for conducting public auctions and sealed bid sales on tax-defaulted properties. The Tax Collector's programs are all mandated by the Revenue and Taxation Code, Government Code, and County Ordinance.

The Treasury Management Division is the depository for County, school district, and special district funds. The Treasury is equivalent to a small business bank processing over \$14 billion annually in receipts and disbursements. The Treasury handles the processing of deposits, wires, payment of County checks, and the investment of funds. The Treasury approves payment methods, participates in bond issuances by the County and school districts, provides a cash window for public needs, and manages the vault spaces used by other County agencies/departments.

The Treasurer-Tax Collector manages a \$4.6 billion local agency investment fund portfolio. Funds are managed and invested in providing maximum safety and liquidity while achieving the highest possible rate of return. The Investment Pool continues to maintain the highest rating given by Standard & Poor's, AAAf /S1+. The Treasurer works with other County officials in the implementation and administration of various financing programs.

		Budget Unit		1700 Treasurer Tax Collector	
		Function		General	
		Activity		Finance	
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
Business Licenses	8721	177,237	170,464	170,000	170,000
Total Licenses Permits and Franchises		177,237	170,464	170,000	170,000
Forfeitures And Penalties	8831	512,722	554,144	500,000	500,000
Penalties And Costs On Delinquent Taxes	8841	608,730	457,600	430,000	430,000
Total Fines Forfeitures and Penalties		1,121,452	1,011,744	930,000	930,000
Investment Income	8911	0	0	0	0
Total Revenue from Use of Money and Property		0	0	0	0
Assessment And Tax Collection Fees	9411	38,325	23,996	30,000	30,000
Property Tax Admin Fees SB2557	9413	858,130	940,882	830,000	830,000
Special Assessment Line Fee	9417	315,621	315,597	300,000	300,000
Administrative Services Fees	9705	2,201,338	1,967,590	2,477,981	2,477,981
Other Charges For Services	9708	363,500	418,326	360,000	360,000
Total Charges for Services		3,776,914	3,666,391	3,997,981	3,997,981
Cash Overage	9789	1,561	1,621	1,000	1,000
Miscellaneous Revenue	9790	75,195	0	50,000	50,000
Total Miscellaneous Revenues		76,756	1,621	51,000	51,000
Total Revenues		5,152,359	4,850,219	5,148,981	5,148,981
Regular Salaries	1101	2,771,410	2,768,072	3,305,309	3,305,309
Extra Help	1102	9,151	11,300	9,281	9,281
Overtime	1105	11,299	22,835	17,375	17,375
Supplemental Payments	1106	116,856	83,828	96,281	96,281
Terminations	1107	45,569	35,514	0	0
Call Back Staffing	1108	303	0	0	0
Retirement Contribution	1121	414,329	394,876	455,203	455,203
OASDI Contribution	1122	175,347	176,655	203,448	203,448
FICA Medicare	1123	43,421	43,326	49,732	49,732
Safe Harbor	1124	335	474	409	409
Retiree Health Payment 1099	1128	16,717	17,971	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	28,806	20,406	25,589	25,589
457 Supplemental Retirement Plan	1130	275	339	278	278
Group Insurance	1141	469,828	491,150	544,711	544,711
Life Insurance For Department Heads And Management	1142	1,448	1,354	1,486	1,486
State Unemployment Insurance	1143	(60)	0	0	0
Management Disability Insurance	1144	5,821	5,028	6,533	6,533

Budget Unit 1700 Treasurer Tax Collector
Function General
Activity Finance

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
Workers' Compensation Insurance	1165	24,187	23,930	23,338	23,338
401K Plan	1171	85,390	91,394	106,606	106,606
Legacy Health Reimbursement Arrangement	1172	0	0	12,320	12,320
Total Salaries and Employee Benefits		4,220,432	4,188,453	4,857,899	4,857,899
Communications	2031	423	498	540	540
Voice Data ISF	2032	64,836	51,577	56,418	56,418
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	58,661	54,260	55,199	55,199
Facilities And Materials Sq Ft Allocation ISF	2114	205,944	219,564	230,538	230,538
Facilities Projects ISF	2115	31,161	0	100	100
Other Maintenance ISF	2116	2,584	908	1,750	1,750
Memberships And Dues	2131	4,358	3,778	3,556	3,556
Cash Shortage	2156	656	699	1,000	1,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	2,000	2,000	2,000
Office Supplies	2161	17,230	21,465	21,000	21,000
Books And Publications	2163	1,559	1,859	1,804	1,804
Mail Center ISF	2164	197,187	210,092	328,217	328,217
Purchasing Charges ISF	2165	2,994	3,459	3,436	3,436
Graphics Charges ISF	2166	196,901	185,008	226,253	226,253
Copy Machine Chgs ISF	2167	14	574	643	643
Stores ISF	2168	16,455	9,085	37,200	37,200
Postage And Special Delivery	2169	9,486	16,869	21,000	21,000
Miscellaneous Office Expense	2179	5,109	3,428	1,615	1,615
Collection And Billing Services	2191	78,321	84,357	82,000	82,000
Temporary Help	2192	0	17,808	0	0
Marketing And Advertising	2193	571	638	500	500
Software Maintenance Agreements	2194	20,910	18,239	12,382	12,382
Other Professional And Specialized Services Non ISF	2199	462,815	221,513	444,374	444,374
Employee Health Services	2201	203	1,013	666	666
Information Technology ISF	2202	159,937	209,500	222,934	222,934
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	17,303	20,737	27,824	27,824

Budget Unit 1700 Treasurer Tax Collector
Function General
Activity Finance

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
Employee Benefits ISF 2210	79,047	59,383	56,004	56,004
Publications And Legal Notices 2221	63,427	27,418	31,580	31,580
Software Subscriptions Non ISF 2236	59,504	60,884	63,280	63,280
Storage Charges ISF 2244	429	527	374	374
Computer Equipment <5000 2261	63,329	34,561	0	0
Furniture And Fixtures <5000 2262	6,411	1,878	0	0
Minor Equipment 2264	5,665	4,718	1,347	1,347
Education Conference And Seminars 2273	12,318	6,726	15,660	15,660
Private Vehicle Mileage 2291	7,781	9,160	8,100	8,100
Travel Expense 2292	10,137	10,280	9,200	9,200
Motorpool ISF 2303	186	107	0	0
Total Services and Supplies	1,865,338	1,576,377	1,977,831	1,977,831
Total Expenditures and Appropriations	6,085,770	5,764,830	6,835,730	6,835,730
Net Cost	933,411	914,611	1,686,749	1,686,749

Fund: G001 - General Fund

Function: General

Activity: Counsel

County Counsel - 1800

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	9,183,372	8,716,450	9,196,870	9,196,870
Total Revenue	2,977,278	3,545,399	2,926,596	2,926,596
Net County Cost	6,206,094	5,171,050	6,270,274	6,270,274
Auth Positions	40		40	40
FTE Positions	40.0		40.0	40.0

Budget Unit Description:

The Office of County Counsel is a full-service law office that handles civil matters for the County of Ventura. The County Counsel is the chief legal advisor on civil matters to the Board of Supervisors and to all County agencies and departments. The Office provides advisory, transaction, and litigation support on issues of vital concern to the County and its residents such as health care, public safety, adult and child welfare, land development, environmental protection, real estate, contracts, public finance, taxation, public works and elections. The Office is staffed by experienced attorneys who have dedicated their careers to public service. The Office's primary clients are the Board of Supervisors and County agencies, departments, commissions and officers. Legal services are also provided to other public entities within the County, including special districts to which the Office is obligated to provide legal services.

		Budget Unit		1800 County Counsel	
		Function		General	
		Activity		Counsel	
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
State SB90	9253	28,163	44,864	0	0
Total Intergovernmental Revenues		28,163	44,864	0	0
Property Tax Admin Fees SB2557	9413	20,256	27,991	7,171	7,171
Legal Services	9461	3,126,302	3,217,980	2,721,411	2,721,411
Other Charges For Services	9708	16,451	23,868	18,000	18,000
Cost Allocation Plan Revenue	9731	21,493	230,696	180,014	180,014
Total Charges for Services		3,184,501	3,500,535	2,926,596	2,926,596
Miscellaneous Revenue	9790	820	0	0	0
Total Miscellaneous Revenues		820	0	0	0
Total Revenues		3,213,484	3,545,399	2,926,596	2,926,596
Regular Salaries	1101	6,729,017	6,826,193	7,626,367	7,626,367
Extra Help	1102	47,927	56,852	41,080	41,080
Overtime	1105	87	66	0	0
Supplemental Payments	1106	139,343	105,829	115,858	115,858
Terminations	1107	341,743	518,691	0	0
Retirement Contribution	1121	752,984	751,271	723,026	723,026
OASDI Contribution	1122	344,915	358,572	370,930	370,930
FICA Medicare	1123	104,235	108,273	112,860	112,860
Safe Harbor	1124	0	0	1,080	1,080
Retiree Health Payment 1099	1128	33,435	60,009	0	0
Group Insurance	1141	625,815	669,013	766,111	766,111
Life Insurance For Department Heads And Management	1142	1,531	1,526	0	0
State Unemployment Insurance	1143	(162)	0	0	0
Management Disability Insurance	1144	36,608	31,237	51,167	51,167
Workers' Compensation Insurance	1165	59,614	57,741	46,889	46,889
401K Plan	1171	283,525	297,901	212,958	212,958
Legacy Health Reimbursement Arrangement	1172	0	0	28,000	28,000
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(2,137,097)	(2,233,297)	(2,200,000)	(2,200,000)
Total Salaries and Employee Benefits		7,363,522	7,609,878	7,896,326	7,896,326
Voice Data ISF	2032	42,014	40,593	44,038	44,038
General Insurance Allocation ISF	2071	223,491	242,163	275,219	275,219

Budget Unit 1800 County Counsel
Function General
Activity Counsel

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
Equipment Maintenance Contracts	2102	0	0	100	100
Facilities And Materials Sq Ft Allocation ISF	2114	237,720	255,108	267,941	267,941
Facilities Projects ISF	2115	14,079	1,553	20,000	20,000
Other Maintenance ISF	2116	141	1,908	2,000	2,000
Memberships And Dues	2131	26,084	28,946	35,000	35,000
Miscellaneous Expense	2159	1,020	1,954	1,000	1,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,909	2,000	2,000
Office Supplies	2161	8,965	4,155	10,000	10,000
Printing And Binding Non ISF	2162	0	96	500	500
Books And Publications	2163	73,896	76,897	75,000	75,000
Mail Center ISF	2164	11,681	10,560	9,753	9,753
Purchasing Charges ISF	2165	2,440	2,959	2,848	2,848
Graphics Charges ISF	2166	90	594	500	500
Copy Machine Chgs ISF	2167	6,277	8,308	8,647	8,647
Stores ISF	2168	1,344	820	600	600
Postage And Special Delivery	2169	274	255	1,000	1,000
Miscellaneous Office Expense	2179	609	0	0	0
Attorney Services	2185	13,610	122,103	75,000	75,000
Software Maintenance Agreements	2194	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	24,572	(1,838)	94,000	94,000
Employee Health Services	2201	0	1,193	2,889	2,889
Information Technology ISF	2202	116,482	100,928	89,814	89,814
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	2,154	1,666	1,208	1,208
Employee Benefits ISF	2210	53,559	49,658	65,338	65,338
Software Subscriptions Non ISF	2236	53,531	60,296	73,000	73,000
Storage Charges ISF	2244	1,777	1,427	1,545	1,545
Computer Equipment <5000	2261	20,566	45,954	58,000	58,000
Furniture And Fixtures <5000	2262	2,492	12,095	12,000	12,000
Education Conference And Seminars	2273	32,190	23,676	50,000	50,000
Private Vehicle Mileage	2291	9,625	8,810	10,900	10,900
Travel Expense	2292	3	23	1,000	1,000

		Budget Unit		1800 County Counsel	
		Function		General	
		Activity		Counsel	
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	
Motorpool ISF	2303	190	0	367	367
Total Services and Supplies	982,362	1,106,572	1,300,544	1,300,544	
Total Expenditures and Appropriations	8,345,884	8,716,450	9,196,870	9,196,870	
Net Cost	5,132,400	5,171,050	6,270,274	6,270,274	

Fund: G001 - General Fund

Function: General

Activity: Personnel

Civil Service Commission - 1850

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	198,231	136,383	195,207	195,207
Total Revenue	78,231	68,231	75,207	75,207
Net County Cost	120,000	68,152	120,000	120,000
Auth Positions	1		1	1
FTE Positions	0.6		0.6	0.6

Budget Unit Description:
Civil Service Commission

Budget Unit 1850 Civil Service Commission
Function General
Activity Personnel

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
Cost Allocation Plan Revenue	9731	74,051	68,231	65,207	65,207
Total Charges for Services		74,051	68,231	65,207	65,207
Miscellaneous Revenue	9790	0	0	10,000	10,000
Total Miscellaneous Revenues		0	0	10,000	10,000
Total Revenues		74,051	68,231	75,207	75,207
Regular Salaries	1101	67,168	65,975	74,713	74,713
Supplemental Payments	1106	3,858	3,299	3,736	3,736
FICA Medicare	1123	1,031	1,004	1,138	1,138
Safe Harbor	1124	0	419	0	0
457 Supplemental Retirement Plan	1130	3,174	3,117	3,530	3,530
Group Insurance	1141	(149)	0	0	0
Life Insurance For Department Heads And Management	1142	41	40	40	40
State Unemployment Insurance	1143	(2)	0	0	0
Management Disability Insurance	1144	498	437	501	501
Workers' Compensation Insurance	1165	473	482	491	491
401K Plan	1171	2,131	2,078	3,800	3,800
Salary And Employee Benefits Current Year Adj Increase	1991	14,908	15,473	17,600	17,600
Total Salaries and Employee Benefits		93,131	92,326	105,549	105,549
Voice Data ISF	2032	760	775	792	792
General Insurance Allocation ISF	2071	975	923	928	928
Facilities And Materials Sq Ft Allocation ISF	2114	6,036	6,468	6,789	6,789
Miscellaneous Expense	2159	0	15	700	700
Office Supplies	2161	647	242	500	500
Printing And Binding Non ISF	2162	0	0	200	200
Mail Center ISF	2164	4,498	6,948	8,574	8,574
Purchasing Charges ISF	2165	484	460	411	411
Graphics Charges ISF	2166	44	27	600	600
Stores ISF	2168	0	28	0	0
Miscellaneous Office Expense	2179	98	104	500	500
Board And Commission Member Compensation 1099	2181	2,900	5,600	12,000	12,000
Attorney Services	2185	0	6,552	35,000	35,000
Software Maintenance Agreements	2194	413	0	0	0

Budget Unit1850 Civil Service Commission

FunctionGeneral

ActivityPersonnel

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 ISF2199	0	6	5,703	5,703
Information Technology ISF2202	8,113	7,579	6,861	6,861
Special Services ISF2206	2,226	2,982	3,000	3,000
Software Subscriptions Non ISF2236	578	1,056	1,100	1,100
Computer Equipment <50002261	0	2,781	3,000	3,000
Private Vehicle Mileage2291	800	1,512	3,000	3,000
Total Services and Supplies	28,570	44,057	89,658	89,658
Total Expenditures and Appropriations	121,701	136,383	195,207	195,207
Net Cost	47,650	68,152	120,000	120,000

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Fund: G001 - General Fund
Function: General
Activity: Elections

Elections Division - 1920

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	12,314,267	8,914,815	9,630,749	9,630,749
Total Revenue	4,302,450	3,005,477	1,802,450	1,802,450
Net County Cost	8,011,817	5,909,339	7,828,299	7,828,299
Auth Positions	20		20	20
FTE Positions	20.0		20.0	20.0

Budget Unit Description:

The Elections Division of the County Clerk and Recorder's Office conducts elections as required by law. The Elections Division conducts all federal, State, County, school, and special district elections in the county, as well as general municipal elections for all 10 Ventura County cities. It administers voter registration and outreach programs; maintains the voter registrations, offices, incumbents, and countywide street index databases; performs petition signature verifications; processes Vote By Mail ballot requests and voted ballots; oversees the filing of legal documents by candidates seeking public office; performs the layout and proofing of all county Voter Information Guides, official ballots, and voter information materials; establishes precinct boundaries and polling place locations; recruits and trains thousands of poll workers; maintains, tests, and distributes voting equipment to all polling places; tabulates all voted ballots; and conducts the official election canvass.

		Budget Unit		1920 Elections Division	
		Function		General	
		Activity		Elections	
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
State Other	9252	0	0	0	0
Federal Other	9351	2,269,619	1,366,633	8,200	8,200
Total Intergovernmental Revenues		2,269,619	1,366,633	8,200	8,200
Election Services	9451	171,234	1,561,549	1,764,250	1,764,250
Total Charges for Services		171,234	1,561,549	1,764,250	1,764,250
Other Sales	9751	768,493	64,605	30,000	30,000
Miscellaneous Revenue	9790	4,370	12,691	0	0
Total Miscellaneous Revenues		772,862	77,295	30,000	30,000
Total Revenues		3,213,715	3,005,477	1,802,450	1,802,450
Regular Salaries	1101	1,145,694	1,345,591	1,477,425	1,477,425
Extra Help	1102	867,610	1,135,332	961,220	961,220
Overtime	1105	81,341	143,246	152,880	152,880
Supplemental Payments	1106	46,078	34,356	35,846	35,846
Terminations	1107	45,726	41,858	0	0
Retirement Contribution	1121	195,472	215,278	226,912	226,912
OASDI Contribution	1122	79,662	91,823	93,209	93,209
FICA Medicare	1123	31,990	39,464	38,098	38,098
Safe Harbor	1124	30,979	48,729	25,280	25,280
Retiree Health Payment 1099	1128	16,717	17,971	0	0
457 Supplemental Retirement Plan	1130	25,393	33,266	0	0
Group Insurance	1141	261,410	302,630	326,334	326,334
Life Insurance For Department Heads And Management	1142	691	755	644	644
State Unemployment Insurance	1143	(32)	0	0	0
Management Disability Insurance	1144	1,917	2,284	2,876	2,876
Workers' Compensation Insurance	1165	34,958	51,112	104,294	104,294
401K Plan	1171	27,249	32,467	27,852	27,852
Legacy Health Reimbursement Arrangement	1172	0	0	10,080	10,080
Total Salaries and Employee Benefits		2,892,855	3,536,162	3,482,950	3,482,950
Clothing And Personal Supplies	2021	250	250	500	500
Communications	2031	20,271	21,772	30,000	30,000
Voice Data ISF	2032	70,101	71,293	73,289	73,289
Radio Communications ISF	2033	0	0	0	0
Housekeeping Grounds ISF Charges	2058	0	4,537	150	150
General Insurance Allocation ISF	2071	51,168	50,380	48,789	48,789

Budget Unit 1920 Elections Division
Function General
Activity Elections

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
Equipment Maintenance	2101	1,589	0	3,000	3,000
Equipment Maintenance Contracts	2102	531,747	390,475	645,000	645,000
Facilities And Materials Sq Ft Allocation ISF	2114	345,828	369,300	382,813	382,813
Facilities Projects ISF	2115	2,870	39,069	0	0
Other Maintenance ISF	2116	3,923	1,036	1,700	1,700
Memberships And Dues	2131	200	100	500	500
Office Supplies	2161	3,976	5,754	10,000	10,000
Printing And Binding Non ISF	2162	2,344,074	1,980,155	2,500,000	2,500,000
Books And Publications	2163	2,158	2,144	2,500	2,500
Mail Center ISF	2164	103,155	153,050	115,087	115,087
Purchasing Charges ISF	2165	6,069	6,636	6,414	6,414
Graphics Charges ISF	2166	25,342	13,497	15,500	15,500
Copy Machine Chgs ISF	2167	18,041	31,939	19,583	19,583
Stores ISF	2168	3,025	2,700	10,338	10,338
Postage And Special Delivery	2169	653,244	862,969	650,000	650,000
Miscellaneous Office Expense	2179	376,727	54,768	84,835	84,835
Temporary Help	2192	1,064	38,781	70,000	70,000
Software Maintenance Agreements	2194	30,000	30,000	30,000	30,000
Other Professional And Specialized Services Non ISF	2199	209,371	188,385	217,900	217,900
Employee Health Services	2201	313	338	1,445	1,445
Information Technology ISF	2202	593,405	541,751	676,967	676,967
County Geographical Information Systems Expense ISF	2203	25,407	30,836	22,911	22,911
Special Services ISF	2206	10,543	14,391	7,535	7,535
Employee Benefits ISF	2210	7,986	7,647	9,334	9,334
Publications And Legal Notices	2221	5,657	37,143	10,000	10,000
Rent And Leases Equipment Noncounty Owned	2231	17,114	17,025	20,000	20,000
Software Subscriptions Non ISF	2236	245,047	245,374	294,000	294,000
Building Leases And Rentals Noncounty Owned	2241	30,787	26,220	0	0
Storage Charges Non ISF	2245	63,281	68,797	72,000	72,000
Computer Equipment <5000	2261	48,047	7,636	21,100	21,100
Furniture And Fixtures <5000	2262	0	3,758	1,500	1,500
Minor Equipment	2264	40,433	10,682	5,000	5,000

Budget Unit 1920 Elections Division
Function General
Activity Elections

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
Training ISF 2272	0	0	200	200
Education Conference And Seminars 2273	1,070	2,775	2,000	2,000
Private Vehicle Mileage 2291	7,043	6,426	7,000	7,000
Travel Expense 2292	6,667	8,072	10,000	10,000
Transportation Expense 2299	25,142	24,398	15,000	15,000
Gas And Diesel Fuel ISF 2301	3,719	2,982	4,849	4,849
Transportation Charges ISF 2302	3,554	3,375	4,121	4,121
Motorpool ISF 2303	1,832	0	44,939	44,939
Transportation Charges ISF Non Uniform Guidance 2305	264	38	0	0
Total Services and Supplies	5,941,502	5,378,654	6,147,799	6,147,799
Equipment 4601	74,844	0	0	0
Voting Equipment 4615	163,931	0	0	0
Computer Software 4701	10,000	0	0	0
Total Capital Assets	248,775	0	0	0
Total Expenditures and Appropriations	9,083,132	8,914,815	9,630,749	9,630,749
Net Cost	5,869,417	5,909,339	7,828,299	7,828,299

Fund: G001 - General Fund

Function: General

Activity: Other General

General Purpose (Indirect) Rev - 1070

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	0	0	0	0
Total Revenue	544,929,936	583,739,981	580,175,519	580,175,519
Net County Cost	(544,929,936)	(583,739,981)	(580,175,519)	(580,175,519)

Budget Unit Description:

The General Purpose Revenue budget unit was established to facilitate separate accounting of unrestricted revenue sources which comprise the funding basis for the departmental net cost for all General Fund budgets.

		Budget Unit		1070 General Purpose (Indirect) Rev	
		Function		General	
		Activity		Other General	
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
Property Taxes Current Secured	8511	274,641,646	288,221,897	296,600,000	296,600,000
Property Taxes Current Unsecured	8521	8,250,874	8,512,737	7,375,000	7,375,000
Property Taxes Prior Secured	8531	(0)	0	0	0
Property Taxes Prior Unsecured	8541	442,956	379,991	375,000	375,000
Supplemental Property Taxes Current	8551	7,678,396	1,614,831	6,375,000	6,375,000
Supplemental Property Taxes Prior	8561	311,318	564,584	250,000	250,000
Residual Property Taxes	8571	17,694,445	19,667,042	19,000,000	19,000,000
Passthrough Property Taxes	8581	26,707,521	28,495,396	28,600,000	28,600,000
Property Taxes In Lieu Of Vehicle License Fees (VLF)	8591	145,437,870	151,921,373	157,200,000	157,200,000
Sales And Use Taxes	8601	13,742,455	14,629,085	14,350,000	14,350,000
Contra Retail Sales And Use Tax	8603	(29,192)	(27,694)	(25,000)	(25,000)
Property Transfer Tax	8671	5,330,531	6,041,583	4,650,000	4,650,000
Bed Tax Transient Occupancy Tax	8672	1,558,550	1,566,418	1,500,000	1,500,000
Other Taxes	8673	0	1,070	0	0
Total Taxes		501,767,370	521,588,313	536,250,000	536,250,000
Business Licenses	8721	1,493,304	1,448,242	1,375,000	1,375,000
Franchises	8761	5,478,867	4,849,858	5,250,000	5,250,000
Total Licenses Permits and Franchises		6,972,171	6,298,099	6,625,000	6,625,000
Forfeitures And Penalties	8831	104,435	393,313	200,000	200,000
Penalties And Costs On Delinquent Taxes	8841	8,758,237	9,594,849	8,500,000	8,500,000
Total Fines Forfeitures and Penalties		8,862,671	9,988,161	8,700,000	8,700,000
Investment Income	8911	146,470	2,254,431	0	0
Investment Income Indirect	8912	19,101,178	15,568,411	11,375,000	11,375,000
Total Revenue from Use of Money and Property		19,247,648	17,822,841	11,375,000	11,375,000
Intergovernmental Prior Year Revenue	9001	872,002	1,114,648	800,000	800,000
State Homeowners Property Tax Relief	9211	1,568,816	1,565,082	1,565,000	1,565,000
Federal In-Lieu Taxes	9341	1,906,952	1,967,932	1,790,000	1,790,000
Federal Aid COVID-19	9352	0	0	0	0
Other In-Lieu Revenues	9361	3,046	33,422	3,000	3,000
Total Intergovernmental Revenues		4,350,816	4,681,084	4,158,000	4,158,000
Assessment And Tax Collection Fees	9411	0	602,127	0	0
Change Of Ownership Penalty	9412	87,063	(22,642)	25,000	25,000
Property Tax Admin Fees SB2557	9413	1,035,850	943,882	1,000,000	1,000,000
Contract Revenue	9703	9,297,794	16,265,828	8,500,000	8,500,000

		Budget Unit		1070 General Purpose (Indirect) Rev	
		Function		General	
		Activity		Other General	
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
Cost Allocation Plan Revenue	9731	4,698,736	5,572,287	3,542,519	3,542,519
Total Charges for Services		15,119,443	23,361,482	13,067,519	13,067,519
Miscellaneous Revenue	9790	35,772	0	0	0
Total Miscellaneous Revenues		35,772	0	0	0
Premium On Investments	9843	5,282,343	0	0	0
Total Other Financing Sources		5,282,343	0	0	0
Total Revenues		561,638,235	583,739,981	580,175,519	580,175,519
Net Cost		(561,638,235)	(583,739,981)	(580,175,519)	(580,175,519)

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Fund: G001 - General Fund

Function: General

Activity: Other General

Cannabis Business License Program - 1085

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	200,000	14,385	150,000	150,000
Total Revenue	7,500,000	6,475,273	7,450,000	7,450,000
Net County Cost	(7,300,000)	(6,460,888)	(7,300,000)	(7,300,000)

Budget Unit Description:

Cannabis Business License Program

Budget Unit 1085 Cannabis Business License Program
Function General
Activity Other General

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 Taxes	8673	4,500,200	6,414,291	7,400,000	7,400,000
Total Taxes		4,500,200	6,414,291	7,400,000	7,400,000
Business Licenses	8721	28,862	56,940	45,000	45,000
Total Licenses Permits and Franchises		28,862	56,940	45,000	45,000
Investment Income	8911	4,251	4,042	5,000	5,000
Total Revenue from Use of Money and Property		4,251	4,042	5,000	5,000
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues		0	0	0	0
Total Revenues		4,533,313	6,475,273	7,450,000	7,450,000
Purchasing Charges ISF	2165	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	14,469	14,385	150,000	150,000
Total Services and Supplies		14,469	14,385	150,000	150,000
Total Expenditures and Appropriations		14,469	14,385	150,000	150,000
Net Cost		(4,518,844)	(6,460,888)	(7,300,000)	(7,300,000)

Fund: G001 - General Fund

Function: General

Activity: Other General

Tobacco Settlement Program - 1090

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	3,758,700	3,758,700	3,758,700	3,758,700
Total Revenue	3,758,700	3,610,657	3,758,700	3,758,700
Net County Cost	0	148,043	0	0

Budget Unit Description:

Tobacco Settlement Program

		Budget Unit		1090 Tobacco Settlement Program	
		Function		General	
		Activity		Other General	
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
Tobacco Settlement	9761	7,341,492	6,964,257	7,112,300	7,112,300
Contra Tobacco Settlement	9762	(3,353,600)	(3,353,600)	(3,353,600)	(3,353,600)
Total Miscellaneous Revenues		3,987,892	3,610,657	3,758,700	3,758,700
Total Revenues		3,987,892	3,610,657	3,758,700	3,758,700
Other Professional And Specialized Services Non ISF	2199	350,000	350,000	350,000	350,000
Total Services and Supplies		350,000	350,000	350,000	350,000
Transfers Out Tobacco Settlement	5113	3,408,700	3,408,700	3,408,700	3,408,700
Total Other Financing Uses		3,408,700	3,408,700	3,408,700	3,408,700
Total Expenditures and Appropriations		3,758,700	3,758,700	3,758,700	3,758,700
Net Cost		(229,192)	148,043	0	0

Fund: G001 - General Fund

Function: General

Activity: Other General

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	0	466,900	269,731	269,731
Total Revenue	0	466,900	269,731	269,731
Net County Cost	0	0	0	0

Budget Unit Description:

		Budget Unit		1490 HR Payroll System	
		Function		General	
		Activity		Other General	
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
Longterm Debt Proceeds 9841		0	466,900	269,731	269,731
Total Other Financing Sources		0	466,900	269,731	269,731
Total Revenues		0	466,900	269,731	269,731
Information Technology ISF 2202		1,163	0	0	0
Total Services and Supplies		1,163	0	0	0
Ventura County Human Resources Payroll Upgrade Project 4716		0	466,900	269,731	269,731
Total Capital Assets		0	466,900	269,731	269,731
Total Expenditures and Appropriations		1,163	466,900	269,731	269,731
Net Cost		1,163	0	0	0

Fund: G001 - General Fund

Function: General

Activity: Other General

Public Works Services General Fund - 4000

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	3,700,696	3,689,721	3,820,696	3,820,696
Total Revenue	1,589,000	1,541,231	1,589,000	1,589,000
Net County Cost	2,111,696	2,148,490	2,231,696	2,231,696

Budget Unit Description:

Public Works Services General Fund

Budget Unit 4000 Public Works Services General Fund
Function General
Activity Other General

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
Investment Income	8911	0	17,401	100	100
Lease Interest	8915	71,424	67,780	0	0
Rents And Concessions	8931	38,099	35,556	191,800	191,800
Lease Revenue	8935	84,366	91,982	0	0
Other Lease Revenue	8938	(3)	(1)	0	0
Total Revenue from Use of Money and Property		193,886	212,718	191,900	191,900
Planning And Engineering Services	9481	1,085,538	1,328,513	1,397,100	1,397,100
Total Charges for Services		1,085,538	1,328,513	1,397,100	1,397,100
Cash Overage	9789	0	0	0	0
Miscellaneous Revenue	9790	38,557	0	0	0
Total Miscellaneous Revenues		38,557	0	0	0
Transfers In From Other Funds	9831	171,628	0	0	0
Total Other Financing Sources		171,628	0	0	0
Total Revenues		1,489,609	1,541,231	1,589,000	1,589,000
Legacy Health Reimbursement Arrangement	1172	0	0	1,120	1,120
Total Salaries and Employee Benefits		0	0	1,120	1,120
Equipment Maintenance Contracts	2102	18,105	34,975	60,000	60,000
Maintenance Supplies And Parts	2104	39,967	60,733	50,000	50,000
Buildings And Improvements Maintenance	2112	15,828	11,239	25,000	25,000
Facilities Projects ISF	2115	0	3,063	0	0
Miscellaneous Expense	2159	26,738	75,183	50,000	50,000
Mail Center ISF	2164	1,066	2,509	1,600	1,600
Purchasing Charges ISF	2165	32	27	183	183
Graphics Charges ISF	2166	98,893	72,653	209,000	209,000
Stores ISF	2168	9,381	7,628	10,000	10,000
Engineering And Technical Surveys	2183	28,068	65,470	35,100	35,100
Attorney Services	2185	40,922	40,756	70,100	70,100
Lab Services - Non Medical	2188	10,628	13,515	18,000	18,000
Software Maintenance Agreements	2194	0	93	0	0
Other Professional And Specialized Services Non ISF	2199	2,374	58,302	9,000	9,000
Management And Admin Survey ISF	2204	155,300	291,500	321,800	321,800
Public Works ISF Charges	2205	2,665,031	2,923,266	2,909,573	2,909,573
Rent And Leases Equipment Noncounty Owned	2231	784	1,692	20,000	20,000

Budget Unit4000 Public Works Services General Fund

FunctionGeneral

ActivityOther General

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
Software Subscriptions Non ISF2236	761	284	0	0
Storage Charges ISF2244	230	637	220	220
Utilities2311	25,415	26,196	30,000	30,000
Total Services and Supplies	3,139,523	3,689,721	3,819,576	3,819,576
Total Expenditures and Appropriations	3,139,523	3,689,721	3,820,696	3,820,696
Net Cost	1,649,914	2,148,490	2,231,696	2,231,696

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Fund: G001 - General Fund

Function: General

Activity: Plant Acquisition

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	559,512	5,211,843	1,433,354	1,433,354
Total Revenue	0	265,960	0	0
Net County Cost	559,512	4,945,883	1,433,354	1,433,354

Budget Unit Description:

This budget unit provides funding for General Fund capital project activities. The County Executive Office administers this program in coordination with those departments/agencies whose projects have been recommended to receive funding.

		Budget Unit		1060 Capital Projects	
		Function		General	
		Activity		Plant Acquisition	
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 Non-Governmental Grant Revenue	9780	0	265,960	0	0
Total Miscellaneous Revenues		0	265,960	0	0
Transfers In From Other Funds	9831	29,193	0	0	0
Total Other Financing Sources		29,193	0	0	0
Total Revenues		29,193	265,960	0	0
Voice Data ISF	2032	777	723	736	736
Housekeeping Grounds ISF Charges	2058	0	32,022	0	0
Facilities Projects ISF	2115	76,479	66,717	98,818	98,818
Other Maintenance ISF	2116	0	82,688	0	0
Miscellaneous Expense	2159	0	0	0	0
Mail Center ISF	2164	2	0	0	0
Purchasing Charges ISF	2165	58	261	188	188
Other Professional And Specialized Services Non ISF	2199	88,250	183,193	333,612	333,612
Information Technology ISF	2202	0	2,625	0	0
County Geographical Information Systems Expense ISF	2203	0	0	0	0
Public Works ISF Charges	2205	7,764	1,761	0	0
Special Services ISF	2206	0	1,836	0	0
Computer Equipment <5000	2261	0	0	0	0
Minor Equipment	2264	0	0	0	0
Total Services and Supplies		173,329	371,825	433,354	433,354
Buildings And Improvements	4111	24,299	86,816	1,000,000	1,000,000
Government Center Fuel Station Project	4243	644,042	218	0	0
Lewis Road Campus Development	4246	174,357	(173,315)	0	0
Rebuild Animal Resource Center	4247	0	47,700	0	0
Oxnard Family Justice Center	4248	0	50,772	0	0
Nyeland Acres Community Center And Saticoy Park Imp	4249	76,969	194,221	0	0
Ojai Valley Trail Improvements	4250	176,545	3,437,131	0	0
Knoll Drive - Recuperative Care	4252	132,980	208,614	0	0
Vanguard Project	4256	0	328,665	0	0
Government Center Fleet EV Charges	4262	0	7,142	0	0
Equipment	4601	60,088	588,848	0	0
Computer Software	4701	0	63,205	0	0
Total Capital Assets		1,289,279	4,840,018	1,000,000	1,000,000

Budget Unit1060 Capital Projects

FunctionGeneral

ActivityPlant Acquisition

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
Total Expenditures and Appropriations	1,462,608	5,211,843	1,433,354	1,433,354
Net Cost	1,433,415	4,945,883	1,433,354	1,433,354

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Fund: G001 - General Fund
Function: General
Activity: Property Management

	Capital Renewal - 4500			
	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	10,500,000	11,650,313	11,700,000	11,700,000
Total Revenue	0	262,834	0	0
Net County Cost	10,500,000	11,387,479	11,700,000	11,700,000

Budget Unit Description:
Capital Renewal

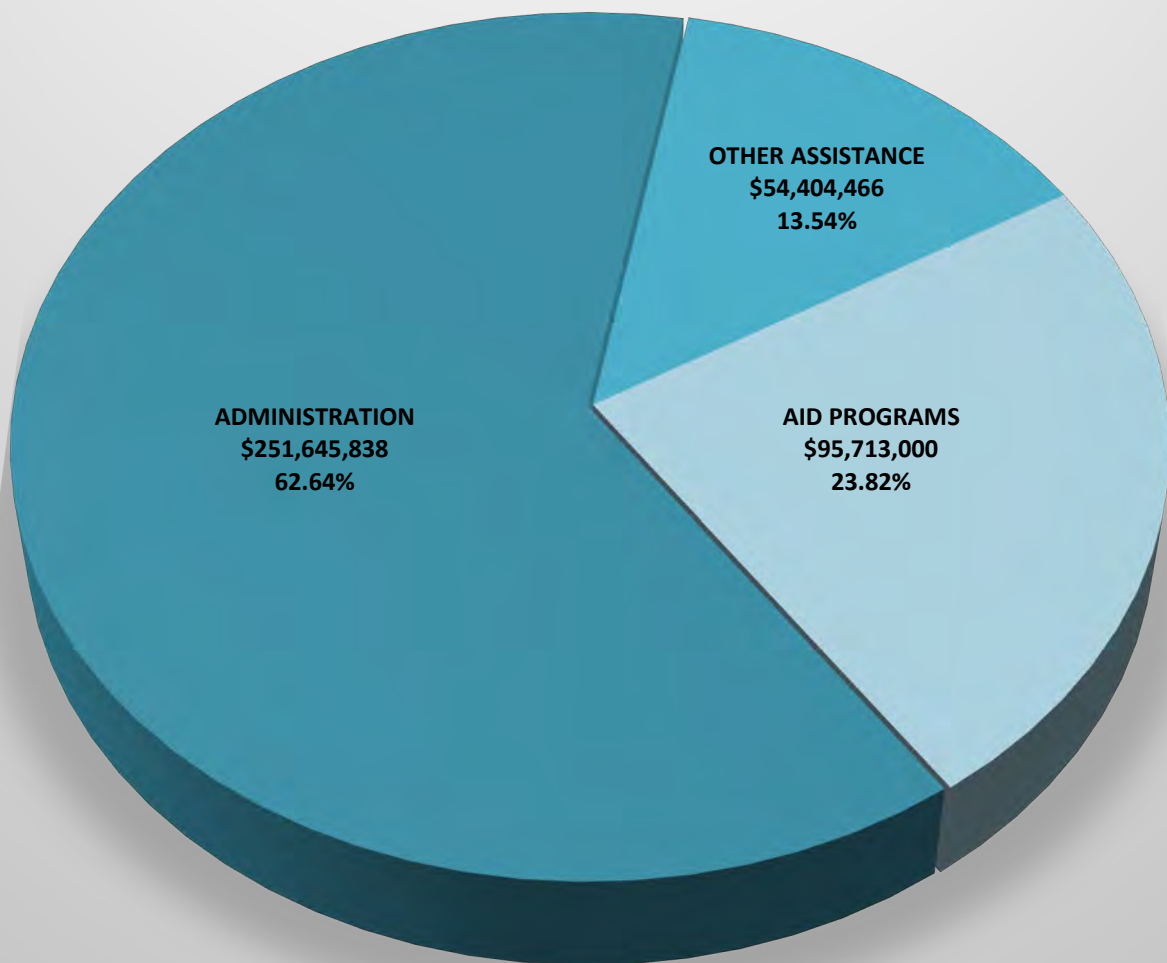
Budget Unit 4500 Capital Renewal
Function General
Activity Property Management

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
Miscellaneous Revenue	9790	0	224,309	0	0
Total Miscellaneous Revenues		0	224,309	0	0
Insurance Recoveries	9851	0	38,525	0	0
Total Other Financing Sources		0	38,525	0	0
Total Revenues		0	262,834	0	0
Housekeeping Grounds ISF Charges	2058	1,600	0	1,896	1,896
Building And Improvements Supplies And Parts	2111	0	71,723	0	0
Buildings And Improvements Maintenance	2112	0	0	0	0
Facilities Projects ISF	2115	12,483,211	11,487,905	11,015,495	11,015,495
Other Maintenance ISF	2116	7,454	628	8,981	8,981
Mail Center ISF	2164	20	0	0	0
Purchasing Charges ISF	2165	2,484	2,677	2,414	2,414
Graphics Charges ISF	2166	716	9	535	535
Other Professional And Specialized Services Non ISF	2199	325,462	35,829	500,000	500,000
Special Services ISF	2206	43,227	16,121	81,328	81,328
Total Services and Supplies		12,864,173	11,614,892	11,610,649	11,610,649
Interfund Expense Administrative	3912	35,421	35,421	89,351	89,351
Total Other Charges		35,421	35,421	89,351	89,351
Total Expenditures and Appropriations		12,899,594	11,650,313	11,700,000	11,700,000
Net Cost		12,899,594	11,387,479	11,700,000	11,700,000

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COUNTY OF VENTURA
PUBLIC ASSISTANCE FUNCTION BY ACTIVITY
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

\$401,763,304



Fund: G001 - General Fund

Function: Public Assistance

Activity: Administration

Program Operations Division - 3410

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	230,213,031	223,186,242	251,645,838	251,645,838
Total Revenue	201,054,039	185,005,520	215,533,173	215,533,173
Net County Cost	29,158,992	38,180,722	36,112,665	36,112,665
Auth Positions	1,528		1,527	1,527
FTE Positions	1,528.0		1,527.0	1,527.0

Budget Unit Description:

The Human Services Agency’s mission is working together in every community to offer support hope and opportunity for improved well-being. The agency’s budget is the consolidation of programs and activities designed to provide necessary social and employment services and assistance to those in need. The agency seeks to fulfill its mission as it administers a wide range of mandated and non-mandated federal, state, and county programs in accordance with all applicable regulations.

The Program Operation Division includes budget units of 3411 Administration, 3412 Community Access and Engagement, 3413 Children and Family Services, 3414 Community Services Department, 3415 Employment and Support Services, 3416 Homeless Services, 3417 Adult Protective Services, and 3418 In-Home Supportive Services.

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Rents And Concessions	8931	315,892	315,892	115,890	115,890
Total Revenue from Use of Money and Property		315,892	315,892	115,890	115,890
State Public Assistance Administration	9061	32,081,335	34,621,368	35,970,000	35,970,000
State Public Assistance Programs	9071	3,172,122	1,773,680	2,350,000	2,350,000
2011 Realignment Sales Tax Social Services	9072	17,000,000	18,500,000	18,500,000	18,500,000
State Social Services Public Assistance 17602	9073	10,560,750	8,309,957	10,975,000	10,975,000
State Health Administration	9081	24,201,433	20,934,893	25,000,000	25,000,000
State Veterans Affairs	9201	340,306	181,251	250,000	250,000
State Other	9252	983,448	0	0	0
Federal Public Assistance Administration	9261	59,023,137	63,086,397	70,860,000	70,860,000
Federal Public Assistance Programs	9273	103,220	377,991	0	0
Federal Health Administration	9281	33,480,282	33,228,478	44,797,396	44,797,396
Federal Other	9351	1,040,454	1,468,158	3,174,400	3,174,400
Other Governmental Agencies	9371	286,296	994,780	0	0
Total Intergovernmental Revenues		182,272,783	183,476,953	211,876,796	211,876,796
Adoption Fees	9621	16,296	10,722	25,000	25,000
Internal Lease Recovery Revenue	9732	139,735	119,268	0	0
Total Charges for Services		156,031	129,990	25,000	25,000
Miscellaneous Revenue	9790	300,868	75,612	2,965,487	2,965,487
Total Miscellaneous Revenues		300,868	75,612	2,965,487	2,965,487
Transfers In From Other Funds	9831	987,257	886,595	550,000	550,000
Insurance Recoveries	9851	925,007	120,478	0	0
Total Other Financing Sources		1,912,264	1,007,073	550,000	550,000
Total Revenues		184,957,838	185,005,520	215,533,173	215,533,173
Regular Salaries	1101	91,750,426	102,037,729	120,521,851	120,521,851
Extra Help	1102	928,361	959,124	885,300	885,300
Overtime	1105	3,090,379	2,967,436	3,016,000	3,016,000
Supplemental Payments	1106	5,693,043	4,862,760	5,010,886	5,010,886
Terminations	1107	2,024,533	2,597,403	0	0
Call Back Staffing	1108	426,580	438,515	371,800	371,800
Retirement Contribution	1121	15,495,653	16,497,110	17,447,951	17,447,951
OASDI Contribution	1122	6,358,830	6,975,987	7,215,171	7,215,171
FICA Medicare	1123	1,511,442	1,658,882	1,766,402	1,766,402
Safe Harbor	1124	12,812	15,655	23,283	23,283

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Retiree Health Payment 1099	1128	395,852	410,126	0	0
457 Supplemental Retirement Plan	1130	10,456	10,726	0	0
Group Insurance	1141	19,638,548	22,286,617	23,925,947	23,925,947
Life Insurance For Department Heads And Management	1142	51,482	55,935	46,876	46,876
State Unemployment Insurance	1143	(2,293)	0	0	0
Management Disability Insurance	1144	166,870	163,599	180,028	180,028
Workers' Compensation Insurance	1165	2,795,670	2,599,297	2,682,921	2,682,921
401K Plan	1171	2,179,878	2,402,133	2,187,290	2,187,290
Legacy Health Reimbursement Arrangement	1172	0	0	703,360	703,360
Salary And Employee Benefits Current Year Adj Increase	1991	5,248,833	5,326,320	5,245,000	5,245,000
Salary And Employee Benefits Current Year Adj Decrease	1992	(791,083)	(695,266)	(305,000)	(305,000)
Total Salaries and Employee Benefits		156,986,273	171,570,090	190,925,066	190,925,066
Communications	2031	807,449	556,983	867,500	867,500
Voice Data ISF	2032	1,910,178	1,926,001	1,988,885	1,988,885
Radio Communications ISF	2033	75,232	45,991	59,330	59,330
Food	2041	4,216	6,278	3,060	3,060
Janitorial Supplies	2054	2,921	3,170	0	0
Janitorial Services Non ISF	2055	11,466	11,611	0	0
Housekeeping Grounds ISF Charges	2058	4,157	10,084	4,080	4,080
General Insurance Allocation ISF	2071	2,109,402	1,969,119	2,163,796	2,163,796
General Liability Ultimate Loss Expense 1099	2074	20,000	0	0	0
Witness And Interpreter Expense	2091	288,959	411,212	204,956	204,956
Equipment Maintenance	2101	22,132	6,938	10,200	10,200
Buildings And Improvements Maintenance	2112	4,273	43,848	10,200	10,200
Facilities And Materials Sq Ft Allocation ISF	2114	3,387,492	3,620,652	3,475,836	3,475,836
Facilities Projects ISF	2115	1,201,529	240,095	1,400,000	1,400,000
Other Maintenance ISF	2116	161,293	169,308	204,000	204,000
Memberships And Dues	2131	154,712	130,204	121,000	121,000
Miscellaneous Expense	2159	22,296	41,485	2,000	2,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	873	0	0
Office Supplies	2161	261,809	229,753	516,000	516,000

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Printing And Binding Non ISF	2162	966,693	995,834	634,912	634,912
Books And Publications	2163	2,107	6,852	26,520	26,520
Mail Center ISF	2164	933,044	745,895	981,999	981,999
Purchasing Charges ISF	2165	131,036	145,575	132,677	132,677
Graphics Charges ISF	2166	954,797	795,230	1,315,800	1,315,800
Copy Machine Chgs ISF	2167	224,333	290,157	293,709	293,709
Stores ISF	2168	115,355	87,118	156,060	156,060
Postage And Special Delivery	2169	0	30	0	0
Miscellaneous Office Expense	2179	111,792	59,761	50,000	50,000
Attorney Services	2185	0	2,800	0	0
Court Reporter	2186	2,190	6,278	0	0
Temporary Help	2192	164,986	118,794	120,000	120,000
Marketing And Advertising	2193	55,563	938	0	0
Software Maintenance Agreements	2194	446,448	237,092	50,000	50,000
Other Medical Services	2195	0	3,000	0	0
Other Professional And Specialized Services Non ISF	2199	1,629,590	1,246,864	2,401,456	2,401,456
Employee Health Services	2201	78,442	70,741	59,838	59,838
Information Technology ISF	2202	4,429,148	4,368,818	5,233,078	5,233,078
County Geographical Information Systems Expense ISF	2203	74,391	90,286	21,439	21,439
Special Services ISF	2206	708,707	731,157	367,278	367,278
Employee Benefits ISF	2210	1,456,386	1,576,630	1,558,778	1,558,778
Publications And Legal Notices	2221	0	0	120	120
Rent And Leases Equipment Noncounty Owned	2231	4,080	4,080	0	0
Software Subscriptions Non ISF	2236	406,216	1,464,576	850,000	850,000
Building Leases And Rentals Noncounty Owned	2241	61,990	203,969	906,538	906,538
Building Leases And Rentals County Owned	2242	33,540	35,703	36,621	36,621
Storage Charges ISF	2244	118,220	113,578	199,004	199,004
Storage Charges Non ISF	2245	5,906	7,452	0	0
Long Term Lease Other Rent	2249	717,382	729,936	628,869	628,869
Computer Equipment <5000	2261	415,485	274,579	800,000	800,000
Furniture And Fixtures <5000	2262	0	0	220,000	220,000
Minor Equipment	2264	290,317	132,938	10,200	10,200

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Library Books And Publications 2271	3,878	2,824	0	0
Training ISF 2272	0	0	1,020	1,020
Education Conference And Seminars 2273	660,403	461,540	823,060	823,060
Private Vehicle Mileage 2291	252,315	290,833	437,387	437,387
Travel Expense 2292	330,345	245,469	573,824	573,824
Freight, Express, Other Delivery 2293	0	40	0	0
Gas And Diesel Fuel Non ISF 2294	0	82	0	0
Transportation Expense 2299	1,794	1,418	6,020	6,020
Gas And Diesel Fuel ISF 2301	90,881	84,453	114,360	114,360
Transportation Charges ISF 2302	409,001	455,556	461,265	461,265
Motorpool ISF 2303	203,428	125,108	148,318	148,318
Transportation Work Order 2304	29,670	18,335	0	0
Transportation Charges ISF Non Uniform Guidance 2305	15,179	2,484	0	0
Utilities 2311	96,186	104,243	102,000	102,000
Services And Supplies Current Year Adj Increase 2991	53,605	29,077,541	55,000	55,000
Services And Supplies Current Year Adj Decrease 2992	(136,035)	(29,137,809)	0	0
Total Services and Supplies	26,998,309	25,702,383	30,807,993	30,807,993
Aid Payments Recipients 3111	4,065,609	2,915,047	12,800,000	12,800,000
Aid Payments Recipients 1099 3112	17,212,803	16,945,233	12,484,354	12,484,354
Aid Payments Rent 1099 3113	1,098,760	970,681	120,000	120,000
Aid Payments Medical 1099 3114	120,665	199,319	0	0
Lease Principal 3316	4,234,223	4,444,888	4,119,704	4,119,704
Interest On Lease 3456	49,267	111,342	112,905	112,905
Total Other Charges	26,781,326	25,586,511	29,636,963	29,636,963
Equipment 4601	336,428	130,782	100,000	100,000
Total Capital Assets	336,428	130,782	100,000	100,000
Transfers Out To Other Funds 5111	28,204	196,476	175,816	175,816
Total Other Financing Uses	28,204	196,476	175,816	175,816
Total Expenditures and Appropriations	211,130,540	223,186,242	251,645,838	251,645,838
Net Cost	26,172,702	38,180,722	36,112,665	36,112,665

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Rents And Concessions	8931	315,892	315,892	115,890	115,890
Total Revenue from Use of Money and Property		315,892	315,892	115,890	115,890
State Public Assistance Administration	9061	32,081,335	34,621,368	35,970,000	35,970,000
State Public Assistance Programs	9071	3,172,122	1,773,680	2,350,000	2,350,000
2011 Realignment Sales Tax Social Services	9072	17,000,000	18,500,000	18,500,000	18,500,000
State Social Services Public Assistance 17602	9073	10,560,750	8,309,957	10,975,000	10,975,000
State Health Administration	9081	24,201,433	20,934,893	25,000,000	25,000,000
State Veterans Affairs	9201	340,306	181,251	250,000	250,000
State Other	9252	983,448	0	0	0
Federal Public Assistance Administration	9261	59,023,137	63,086,397	70,860,000	70,860,000
Federal Public Assistance Programs	9273	103,220	377,991	0	0
Federal Health Administration	9281	33,480,282	33,228,478	44,797,396	44,797,396
Federal Other	9351	1,040,454	1,468,158	3,174,400	3,174,400
Other Governmental Agencies	9371	286,296	994,780	0	0
Total Intergovernmental Revenues		182,272,783	183,476,953	211,876,796	211,876,796
Adoption Fees	9621	16,296	10,722	25,000	25,000
Internal Lease Recovery Revenue	9732	139,735	119,268	0	0
Total Charges for Services		156,031	129,990	25,000	25,000
Miscellaneous Revenue	9790	300,868	75,612	2,965,487	2,965,487
Total Miscellaneous Revenues		300,868	75,612	2,965,487	2,965,487
Transfers In From Other Funds	9831	987,257	886,595	550,000	550,000
Insurance Recoveries	9851	925,007	120,478	0	0
Total Other Financing Sources		1,912,264	1,007,073	550,000	550,000
Total Revenues		184,957,838	185,005,520	215,533,173	215,533,173
Regular Salaries	1101	91,750,426	102,037,729	120,521,851	120,521,851
Extra Help	1102	928,361	959,124	885,300	885,300
Overtime	1105	3,090,379	2,967,436	3,016,000	3,016,000
Supplemental Payments	1106	5,693,043	4,862,760	5,010,886	5,010,886
Terminations	1107	2,024,533	2,597,403	0	0
Call Back Staffing	1108	426,580	438,515	371,800	371,800
Retirement Contribution	1121	15,495,653	16,497,110	17,447,951	17,447,951
OASDI Contribution	1122	6,358,830	6,975,987	7,215,171	7,215,171
FICA Medicare	1123	1,511,442	1,658,882	1,766,402	1,766,402
Safe Harbor	1124	12,812	15,655	23,283	23,283

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Retiree Health Payment 1099	1128	395,852	410,126	0	0
457 Supplemental Retirement Plan	1130	10,456	10,726	0	0
Group Insurance	1141	19,638,548	22,286,617	23,925,947	23,925,947
Life Insurance For Department Heads And Management	1142	51,482	55,935	46,876	46,876
State Unemployment Insurance	1143	(2,293)	0	0	0
Management Disability Insurance	1144	166,870	163,599	180,028	180,028
Workers' Compensation Insurance	1165	2,795,670	2,599,297	2,682,921	2,682,921
401K Plan	1171	2,179,878	2,402,133	2,187,290	2,187,290
Legacy Health Reimbursement Arrangement	1172	0	0	703,360	703,360
Salary And Employee Benefits Current Year Adj Increase	1991	5,248,833	5,326,320	5,245,000	5,245,000
Salary And Employee Benefits Current Year Adj Decrease	1992	(791,083)	(695,266)	(305,000)	(305,000)
Total Salaries and Employee Benefits		156,986,273	171,570,090	190,925,066	190,925,066
Communications	2031	807,449	556,983	867,500	867,500
Voice Data ISF	2032	1,910,178	1,926,001	1,988,885	1,988,885
Radio Communications ISF	2033	75,232	45,991	59,330	59,330
Food	2041	4,216	6,278	3,060	3,060
Janitorial Supplies	2054	2,921	3,170	0	0
Janitorial Services Non ISF	2055	11,466	11,611	0	0
Housekeeping Grounds ISF Charges	2058	4,157	10,084	4,080	4,080
General Insurance Allocation ISF	2071	2,109,402	1,969,119	2,163,796	2,163,796
General Liability Ultimate Loss Expense 1099	2074	20,000	0	0	0
Witness And Interpreter Expense	2091	288,959	411,212	204,956	204,956
Equipment Maintenance	2101	22,132	6,938	10,200	10,200
Buildings And Improvements Maintenance	2112	4,273	43,848	10,200	10,200
Facilities And Materials Sq Ft Allocation ISF	2114	3,387,492	3,620,652	3,475,836	3,475,836
Facilities Projects ISF	2115	1,201,529	240,095	1,400,000	1,400,000
Other Maintenance ISF	2116	161,293	169,308	204,000	204,000
Memberships And Dues	2131	154,712	130,204	121,000	121,000
Miscellaneous Expense	2159	22,296	41,485	2,000	2,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	873	0	0
Office Supplies	2161	261,809	229,753	516,000	516,000

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Printing And Binding Non ISF	2162	966,693	995,834	634,912	634,912
Books And Publications	2163	2,107	6,852	26,520	26,520
Mail Center ISF	2164	933,044	745,895	981,999	981,999
Purchasing Charges ISF	2165	131,036	145,575	132,677	132,677
Graphics Charges ISF	2166	954,797	795,230	1,315,800	1,315,800
Copy Machine Chgs ISF	2167	224,333	290,157	293,709	293,709
Stores ISF	2168	115,355	87,118	156,060	156,060
Postage And Special Delivery	2169	0	30	0	0
Miscellaneous Office Expense	2179	111,792	59,761	50,000	50,000
Attorney Services	2185	0	2,800	0	0
Court Reporter	2186	2,190	6,278	0	0
Temporary Help	2192	164,986	118,794	120,000	120,000
Marketing And Advertising	2193	55,563	938	0	0
Software Maintenance Agreements	2194	446,448	237,092	50,000	50,000
Other Medical Services	2195	0	3,000	0	0
Other Professional And Specialized Services Non ISF	2199	1,629,590	1,246,864	2,401,456	2,401,456
Employee Health Services	2201	78,442	70,741	59,838	59,838
Information Technology ISF	2202	4,429,148	4,368,818	5,233,078	5,233,078
County Geographical Information Systems Expense ISF	2203	74,391	90,286	21,439	21,439
Special Services ISF	2206	708,707	731,157	367,278	367,278
Employee Benefits ISF	2210	1,456,386	1,576,630	1,558,778	1,558,778
Publications And Legal Notices	2221	0	0	120	120
Rent And Leases Equipment Noncounty Owned	2231	4,080	4,080	0	0
Software Subscriptions Non ISF	2236	406,216	1,464,576	850,000	850,000
Building Leases And Rentals Noncounty Owned	2241	61,990	203,969	906,538	906,538
Building Leases And Rentals County Owned	2242	33,540	35,703	36,621	36,621
Storage Charges ISF	2244	118,220	113,578	199,004	199,004
Storage Charges Non ISF	2245	5,906	7,452	0	0
Long Term Lease Other Rent	2249	717,382	729,936	628,869	628,869
Computer Equipment <5000	2261	415,485	274,579	800,000	800,000
Furniture And Fixtures <5000	2262	0	0	220,000	220,000
Minor Equipment	2264	290,317	132,938	10,200	10,200

Budget Unit 3410 Program Operations Division
Function Public Assistance
Activity 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
Library Books And Publications 2271	3,878	2,824	0	0
Training ISF 2272	0	0	1,020	1,020
Education Conference And Seminars 2273	660,403	461,540	823,060	823,060
Private Vehicle Mileage 2291	252,315	290,833	437,387	437,387
Travel Expense 2292	330,345	245,469	573,824	573,824
Freight, Express, Other Delivery 2293	0	40	0	0
Gas And Diesel Fuel Non ISF 2294	0	82	0	0
Transportation Expense 2299	1,794	1,418	6,020	6,020
Gas And Diesel Fuel ISF 2301	90,881	84,453	114,360	114,360
Transportation Charges ISF 2302	409,001	455,556	461,265	461,265
Motorpool ISF 2303	203,428	125,108	148,318	148,318
Transportation Work Order 2304	29,670	18,335	0	0
Transportation Charges ISF Non Uniform Guidance 2305	15,179	2,484	0	0
Utilities 2311	96,186	104,243	102,000	102,000
Services And Supplies Current Year Adj Increase 2991	53,605	29,077,541	55,000	55,000
Services And Supplies Current Year Adj Decrease 2992	(136,035)	(29,137,809)	0	0
Total Services and Supplies	26,998,309	25,702,383	30,807,993	30,807,993
Aid Payments Recipients 3111	4,065,609	2,915,047	12,800,000	12,800,000
Aid Payments Recipients 1099 3112	17,212,803	16,945,233	12,484,354	12,484,354
Aid Payments Rent 1099 3113	1,098,760	970,681	120,000	120,000
Aid Payments Medical 1099 3114	120,665	199,319	0	0
Lease Principal 3316	4,234,223	4,444,888	4,119,704	4,119,704
Interest On Lease 3456	49,267	111,342	112,905	112,905
Total Other Charges	26,781,326	25,586,511	29,636,963	29,636,963
Equipment 4601	336,428	130,782	100,000	100,000
Total Capital Assets	336,428	130,782	100,000	100,000
Transfers Out To Other Funds 5111	28,204	196,476	175,816	175,816
Total Other Financing Uses	28,204	196,476	175,816	175,816
Total Expenditures and Appropriations	211,130,540	223,186,242	251,645,838	251,645,838
Net Cost	26,172,702	38,180,722	36,112,665	36,112,665

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Fund: G001 - General Fund

Function: Public Assistance

Activity: Aid Programs

Direct Recipient Aid - 3420

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	93,512,000	89,879,918	95,713,000	95,713,000
Total Revenue	86,921,000	84,736,002	89,122,000	89,122,000
Net County Cost	6,591,000	5,143,916	6,591,000	6,591,000

Budget Unit Description:

This budget division reflects direct aid payments to clients for all mandated and non-mandated programs administered by the Human Services Agency. The programs include California Work Opportunity and Responsibility to Kids (CalWORKs), Foster Care, Kinship Guardianship Assistance Payment Program (Kin-GAP), Adoption Assistance, General Relief, Cash Assistance for Immigrants (CAPI), Pandemic Rental Assistance, Refugee Assistance Program, and other miscellaneous payments. For mandated programs, the amount of monthly aid payments to eligible clients are set by the State. There are different ratios of federal and State funding depending on the programs. No positions nor operating costs are budgeted in this division.

Budget Unit 3420 Direct Recipient Aid
Function Public Assistance
Activity Aid Programs

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
State Motor Vehicle Match	9034	12,232,000	16,000,000	16,000,000	16,000,000
State Public Assistance Programs	9071	12,008,026	2,235,999	4,530,000	4,530,000
2011 Realignment Sales Tax Social Services	9072	12,400,000	13,300,000	13,500,000	13,500,000
State Social Services Public Assistance 17602	9073	19,743,935	21,984,000	22,445,000	22,445,000
Federal Public Assistance Programs	9273	27,340,608	30,990,756	32,317,000	32,317,000
Total Intergovernmental Revenues		83,724,569	84,510,756	88,792,000	88,792,000
Public Assistance Repayments	9781	0	141,220	140,000	140,000
Miscellaneous Revenue	9790	118,925	84,026	190,000	190,000
Total Miscellaneous Revenues		118,925	225,246	330,000	330,000
Total Revenues		83,843,494	84,736,002	89,122,000	89,122,000
Motorpool ISF	2303	0	0	0	0
Total Services and Supplies		0	0	0	0
Aid Payments Recipients	3111	89,525,785	89,243,709	95,513,000	95,513,000
Aid Payments Recipients 1099	3112	600,508	636,209	200,000	200,000
Total Other Charges		90,126,293	89,879,918	95,713,000	95,713,000
Total Expenditures and Appropriations		90,126,293	89,879,918	95,713,000	95,713,000
Net Cost		6,282,799	5,143,916	6,591,000	6,591,000

Fund: G001 - General Fund

Function: Public Assistance

Activity: Aid Programs

Direct Recipient Aid - 3420

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	93,512,000	89,879,918	95,713,000	95,713,000
Total Revenue	86,921,000	84,736,002	89,122,000	89,122,000
Net County Cost	6,591,000	5,143,916	6,591,000	6,591,000

Budget Unit Description:

This budget division reflects direct aid payments to clients for all mandated and non-mandated programs administered by the Human Services Agency. The programs include California Work Opportunity and Responsibility to Kids (CalWORKs), Foster Care, Kinship Guardianship Assistance Payment Program (Kin-GAP), Adoption Assistance, General Relief, Cash Assistance for Immigrants (CAPI), Pandemic Rental Assistance, Refugee Assistance Program, and other miscellaneous payments. For mandated programs, the amount of monthly aid payments to eligible clients are set by the State. There are different ratios of federal and State funding depending on the programs. No positions nor operating costs are budgeted in this division.

Budget Unit 3420 Direct Recipient Aid
Function Public Assistance
Activity Aid Programs

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
State Motor Vehicle Match	9034	12,232,000	16,000,000	16,000,000	16,000,000
State Public Assistance Programs	9071	12,008,026	2,235,999	4,530,000	4,530,000
2011 Realignment Sales Tax Social Services	9072	12,400,000	13,300,000	13,500,000	13,500,000
State Social Services Public Assistance 17602	9073	19,743,935	21,984,000	22,445,000	22,445,000
Federal Public Assistance Programs	9273	27,340,608	30,990,756	32,317,000	32,317,000
Total Intergovernmental Revenues		83,724,569	84,510,756	88,792,000	88,792,000
Public Assistance Repayments	9781	0	141,220	140,000	140,000
Miscellaneous Revenue	9790	118,925	84,026	190,000	190,000
Total Miscellaneous Revenues		118,925	225,246	330,000	330,000
Total Revenues		83,843,494	84,736,002	89,122,000	89,122,000
Motorpool ISF	2303	0	0	0	0
Total Services and Supplies		0	0	0	0
Aid Payments Recipients	3111	89,525,785	89,243,709	95,513,000	95,513,000
Aid Payments Recipients 1099	3112	600,508	636,209	200,000	200,000
Total Other Charges		90,126,293	89,879,918	95,713,000	95,713,000
Total Expenditures and Appropriations		90,126,293	89,879,918	95,713,000	95,713,000
Net Cost		6,282,799	5,143,916	6,591,000	6,591,000

Fund: S070 - Co Successor Housing Agency AB X12

Function: Public Assistance

Activity: Other Assistance

CO Successor Housing Ag ABX126 - 1170

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	250,000	0	250,000	250,000
Total Revenue	250,000	27	250,000	250,000
Net County Cost	0	(27)	0	0

Budget Unit Description:

Co Successor Housing Ag ABX126

Budget Unit 1170 CO Successor Housing Ag ABX126
Function Public Assistance
Activity Other Assistance

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
Investment Income 8911	24	27	245,700	245,700
Total Revenue from Use of Money and Property	24	27	245,700	245,700
Miscellaneous Revenue 9790	0	0	4,300	4,300
Total Miscellaneous Revenues	0	0	4,300	4,300
Total Revenues	24	27	250,000	250,000
Contributions To Outside Agencies 3811	0	0	250,000	250,000
Total Other Charges	0	0	250,000	250,000
Total Expenditures and Appropriations	0	0	250,000	250,000
Net Cost	(24)	(27)	0	0

Fund: S110 - Workforce Development Division

Function: Public Assistance

Activity: Other Assistance

Workforce Development Division - 1180

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	0	0	10,353,762	10,353,762
Total Revenue	0	0	10,353,762	10,353,762
Net County Cost	0	0	0	0
Auth Positions	0		14	14
FTE Positions	0.0		14.0	14.0

Budget Unit Description:

In July 2014, the Workforce Innovation and Opportunity Act (WIOA) replaced the Workforce Investment Act of 1998. It reformed and redefined federal job training programs, adult education, literacy, and vocational rehabilitation. This legislation allows local Workforce Development Boards the authority and flexibility to establish policies and determine budgets that will assist employers in training and developing the local workforce through the mandated One-Stop delivery system.

In Ventura County, the Ventura County Board of Supervisors is the fiscal agent and grant recipient and as such delegated the fiscal responsibilities to the Human Services Agency. The Workforce Development Board of Ventura County (WDB) is responsible for the local administration of WIOA. Per WIOA requirements, the Board of Supervisors (BOS) appoints 19-45 community leaders to the WDB to provide oversight of revenues and service delivery. By law, the WDB consists of a majority of business sector representatives, plus mandated members representing organized labor, economic development, education, government, and community development.

Under the Memorandum of Understanding between the WDB and the BOS, the WDB directs the activities of the WDB Executive Director in carrying out the policies and priorities of the WDB. The WDB Administration staff work closely with One-Stop system partners to provide programs and services that align with workforce development needs in Ventura County.

The One-Stop system in Ventura County facilitates integrated partnerships that incorporate services for common customers served by America's Job Center of California (AJCC) partners and other program and service providers engaged in WIOA business. The WIOA Adult and Dislocated Worker programs at the Oxnard AJCC and Simi Valley AJCC locations are provided by Career TEAM, a contracted provider.

Budget Unit 1180 Workforce Development Division
Function Public Assistance
Activity Other Assistance

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
Federal Other	9351	0	0	10,343,762	10,343,762
Total Intergovernmental Revenues		0	0	10,343,762	10,343,762
Miscellaneous Revenue	9790	0	0	10,000	10,000
Total Miscellaneous Revenues		0	0	10,000	10,000
Total Revenues		0	0	10,353,762	10,353,762
Regular Salaries	1101	0	0	1,526,562	1,526,562
Extra Help	1102	0	0	18,720	18,720
Supplemental Payments	1106	0	0	70,096	70,096
Terminations	1107	0	0	50,000	50,000
Retirement Contribution	1121	0	0	186,667	186,667
OASDI Contribution	1122	0	0	97,683	97,683
FICA Medicare	1123	0	0	23,444	23,444
Safe Harbor	1124	0	0	526	526
Group Insurance	1141	0	0	226,165	226,165
Life Insurance For Department Heads And Management	1142	0	0	244	244
Management Disability Insurance	1144	0	0	6,783	6,783
Workers' Compensation Insurance	1165	0	0	33,281	33,281
401K Plan	1171	0	0	39,391	39,391
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	400,000	400,000
Total Salaries and Employee Benefits		0	0	2,685,162	2,685,162
Communications	2031	0	0	10,000	10,000
Voice Data ISF	2032	0	0	62,927	62,927
General Insurance Allocation ISF	2071	0	0	13,375	13,375
Memberships And Dues	2131	0	0	20,000	20,000
Cost Allocation Plan Charges	2158	0	0	82,183	82,183
Mail Center ISF	2164	0	0	58	58
Purchasing Charges ISF	2165	0	0	4,012	4,012
Copy Machine Chgs ISF	2167	0	0	21,902	21,902
Marketing And Advertising	2193	0	0	200,000	200,000
Other Professional And Specialized Services Non ISF	2199	0	0	800,000	800,000
Information Technology ISF	2202	0	0	26,853	26,853

Budget Unit1180 Workforce Development Division

FunctionPublic Assistance

ActivityOther Assistance

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
Employee Benefits ISF2210	0	0	28,002	28,002
Software Subscriptions Non ISF2236	0	0	150,000	150,000
Storage Charges ISF2244	0	0	15,173	15,173
Internal Lease Recovery Expense - Non Uniform Guidance2248	0	0	150,000	150,000
Travel Expense2292	0	0	35,000	35,000
Total Services and Supplies	0	0	1,619,485	1,619,485
Aid Payments Recipients 10993112	0	0	6,000,000	6,000,000
Interfund Expense Administrative3912	0	0	49,115	49,115
Total Other Charges	0	0	6,049,115	6,049,115
Total Expenditures and Appropriations	0	0	10,353,762	10,353,762
Net Cost	0	0	0	0

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Fund: S020 - Home Grant
Function: Public Assistance
Activity: Other Assistance

HUD Home Grant Program - 1210

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	3,503,886	2,551,383	2,286,394	2,286,394
Total Revenue	3,503,886	2,369,253	2,286,394	2,286,394
Net County Cost	0	182,130	0	0

Budget Unit Description:

This division accounts for the Ventura County HOME Investment Partnership Act (HOME) Program and the Permanent Local Housing Allocation program administered by the County Executive Office. The HOME program operates as a Participating Jurisdiction and a HOME Consortium, including the County (unincorporated area); the five Urban County cities of Fillmore, Moorpark, Ojai, Port Hueneme and Santa Paula; and the three Consortium Member cities of Camarillo, Simi Valley and Thousand Oaks. Project funds – block granted to the County from the US Department of Housing and Urban Development - are used for the acquisition, rehabilitation, and construction of low income and special needs housing by government and private for-profit and non-profit organizations. Other eligible uses include rental assistance and rehabilitation of homeownership units. The program has been in existence since 1992. The primary goal of the PLHA program, established by the passage of CA SB2 in 2017, is to create a permanent source of funding available to local governments for housing-related projects and programs to address unmet housing needs in local communities. These funds are awarded annually to Community Development Block grant recipients (the Unincorporated Area and Urban County cities as beneficiary) on a formula basis. In June 2020, the County entered into a cooperating agreement with the City of Thousand Oaks administer their funds on the City's behalf. Staff assigned to this budget unit also work on non-HUD funded housing programs and activities, to ensure consistency and collaboration across all housing for persons of low-income.

Budget Unit 1210 HUD Home Grant Program
Function Public Assistance
Activity Other Assistance

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
Investment Income 8911	35,090	(33,297)	5,000	5,000
Total Revenue from Use of Money and Property	35,090	(33,297)	5,000	5,000
State Other 9252	36,676	1,213,184	759,451	759,451
Federal Other 9351	690,957	1,189,366	1,521,943	1,521,943
Total Intergovernmental Revenues	727,633	2,402,550	2,281,394	2,281,394
Total Revenues	762,723	2,369,253	2,286,394	2,286,394
Miscellaneous Expense 2159	(9,271)	0	5,000	5,000
Contributions And Grants To Non Governmental Agencies 2196	1,252,796	2,432,780	2,112,526	2,112,526
Total Services and Supplies	1,243,525	2,432,780	2,117,526	2,117,526
Transfers Out To Other Funds 5111	236,659	118,603	168,868	168,868
Total Other Financing Uses	236,659	118,603	168,868	168,868
Total Expenditures and Appropriations	1,480,184	2,551,383	2,286,394	2,286,394
Net Cost	717,461	182,130	0	0

Fund: S030 - Department Of HUD

Function: Public Assistance

Activity: Other Assistance

HUD Community Development Block Grant - 1220

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,491,790	4,556,739	1,531,843	1,531,843
Total Revenue	1,491,790	4,584,489	1,531,843	1,531,843
Net County Cost	0	(27,750)	0	0

Budget Unit Description:

HUD Community Development Block Grant

		Budget Unit		1220 HUD Community Development Block Grant	
		Function		Public Assistance	
		Activity		Other Assistance	
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
Investment Income	8911	8,269	29,499	3,000	3,000
Total Revenue from Use of Money and Property		8,269	29,499	3,000	3,000
State Aid COVID-19 Federal Pass Through	9259	2,874	3,497,126	0	0
Federal Disaster Relief	9301	854,828	0	0	0
Federal Other	9351	2,093,825	1,950,027	1,528,843	1,528,843
Federal Aid COVID-19	9352	2,318,416	(892,163)	0	0
Total Intergovernmental Revenues		5,269,943	4,554,990	1,528,843	1,528,843
Total Revenues		5,278,212	4,584,489	1,531,843	1,531,843
Miscellaneous Expense	2159	(4,544)	0	3,000	3,000
Contributions And Grants To Non Governmental Agencies	2196	4,873,268	3,848,780	1,243,075	1,243,075
Other Professional And Specialized Services Non ISF	2199	22,293	22,293	22,293	22,293
Total Services and Supplies		4,891,017	3,871,073	1,268,368	1,268,368
Contributions To Outside Agencies	3811	5,669	0	0	0
Total Other Charges		5,669	0	0	0
Transfers Out To Other Funds	5111	366,963	685,666	263,475	263,475
Total Other Financing Uses		366,963	685,666	263,475	263,475
Total Expenditures and Appropriations		5,263,649	4,556,739	1,531,843	1,531,843
Net Cost		(14,563)	(27,750)	0	0

Fund: S030 - Department Of HUD

Function: Public Assistance

Activity: Other Assistance

HUD Continuum of Care - 1240

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	400,000	300,270	566,798	566,798
Total Revenue	400,000	134,843	566,798	566,798
Net County Cost	0	165,426	0	0

Budget Unit Description:
HUD Continuum of Care

Budget Unit 1240 HUD Continuum of Care
Function Public Assistance
Activity Other Assistance

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
Federal Other	9351	393,218	134,843	566,798	566,798
Total Intergovernmental Revenues		393,218	134,843	566,798	566,798
Other Non-Governmental Grant Revenue	9780	50,000	0	0	0
Total Miscellaneous Revenues		50,000	0	0	0
Total Revenues		443,218	134,843	566,798	566,798
Contributions And Grants To Non Governmental Agencies	2196	353,218	274,523	452,464	452,464
Other Professional And Specialized Services Non ISF	2199	29,377	25,747	74,134	74,134
Total Services and Supplies		382,594	300,270	526,598	526,598
Transfers Out To Other Funds	5111	0	0	40,200	40,200
Total Other Financing Uses		0	0	40,200	40,200
Total Expenditures and Appropriations		382,594	300,270	566,798	566,798
Net Cost		(60,624)	165,426	0	0

Fund: S800 - IHSS Public Authority

Function: Public Assistance

Activity: Other Assistance

IHSS Public Authority - 3460

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	25,776,770	25,551,241	29,436,165	29,436,165
Total Revenue	25,776,770	25,772,656	29,436,165	29,436,165
Net County Cost	0	(221,415)	0	0
Auth Positions	19		19	19
FTE Positions	19.0		19.0	19.0

Budget Unit Description:

The In-Home Supportive Services (IHSS) program provides in-home assistance to eligible aged, blind and disabled individuals as an alternative to out-of-home care and enables recipients to remain safely in their own homes. The goal of IHSS Public Authority (IHSS-PA) is to connect individuals approved for IHSS Services with in-home care providers and ensures all enrolled providers meet mandated requirements.

Budget Unit 3460 IHSS Public Authority
Function Public Assistance
Activity Other Assistance

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
Investment Income	8911	0	134,979	0	0
Total Revenue from Use of Money and Property		0	134,979	0	0
State Public Assistance Programs	9071	776,083	679,334	550,000	550,000
State Social Services Public Assistance 17602	9073	11,485,000	12,685,000	13,430,000	13,430,000
Federal Public Assistance Programs	9273	665,666	906,573	650,000	650,000
Total Intergovernmental Revenues		12,926,749	14,270,907	14,630,000	14,630,000
Transfers In From Other Funds	9831	7,726,260	8,796,770	12,235,000	12,235,000
Transfers In Vehicle License Fee Realignment	9832	2,570,000	2,570,000	2,571,165	2,571,165
Total Other Financing Sources		10,296,260	11,366,770	14,806,165	14,806,165
Total Revenues		23,223,009	25,772,656	29,436,165	29,436,165
Regular Salaries	1101	680,539	1,010,619	1,082,064	1,082,064
Extra Help	1102	3,004	0	0	0
Overtime	1105	1,578	783	0	0
Supplemental Payments	1106	42,840	45,054	41,565	41,565
Terminations	1107	0	1,823	0	0
Retirement Contribution	1121	116,804	167,484	168,851	168,851
OASDI Contribution	1122	45,082	66,230	69,665	69,665
FICA Medicare	1123	10,587	15,489	16,291	16,291
Safe Harbor	1124	110	0	0	0
Retiree Health Payment 1099	1128	16,717	8,673	0	0
457 Supplemental Retirement Plan	1130	90	0	0	0
Group Insurance	1141	173,120	256,283	258,573	258,573
Life Insurance For Department Heads And Management	1142	431	662	500	500
State Unemployment Insurance	1143	(18)	0	0	0
Management Disability Insurance	1144	1,024	915	996	996
Workers' Compensation Insurance	1165	17,936	24,867	25,400	25,400
401K Plan	1171	19,382	24,267	23,890	23,890
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		1,129,227	1,623,148	1,693,395	1,693,395
Communications	2031	1,289	4,341	7,000	7,000
Voice Data ISF	2032	10,710	8,638	9,116	9,116

Budget Unit 3460 IHSS Public Authority
Function Public Assistance
Activity Other Assistance

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
Witness And Interpreter Expense	2091	218	(34)	2,000	2,000
Facilities And Materials Sq Ft Allocation ISF	2114	10,368	11,616	11,667	11,667
Memberships And Dues	2131	11,000	11,000	15,000	15,000
Cost Allocation Plan Charges	2158	153,128	143,343	116,691	116,691
Miscellaneous Expense	2159	0	160	0	0
Office Supplies	2161	3,085	2,022	5,000	5,000
Printing And Binding Non ISF	2162	0	409	0	0
Mail Center ISF	2164	0	0	0	0
Purchasing Charges ISF	2165	459	499	459	459
Graphics Charges ISF	2166	8,414	17,200	0	0
Stores ISF	2168	105	765	0	0
Miscellaneous Office Expense	2179	485	145	0	0
Board And Commission Member Compensation 1099	2181	50	50	2,000	2,000
Other Professional And Specialized Services Non ISF	2199	3,304	1,811	10,000	10,000
Information Technology ISF	2202	5,499	4,264	3,807	3,807
Special Services ISF	2206	501	482	0	0
Employee Benefits ISF	2210	0	8,360	0	0
Education Conference And Seminars	2273	2,000	0	6,000	6,000
Private Vehicle Mileage	2291	189	437	3,000	3,000
Travel Expense	2292	535	2,032	0	0
Motorpool ISF	2303	452	286	1,479	1,479
Services And Supplies Current Year Adj Increase	2991	0	0	34,551	34,551
Total Services and Supplies		211,793	217,827	227,770	227,770
Aid Payments Recipients	3111	21,873,439	23,710,266	27,500,000	27,500,000
Aid Payments Recipients 1099	3112	8,550	0	15,000	15,000
Total Other Charges		21,881,989	23,710,266	27,515,000	27,515,000
Total Expenditures and Appropriations		23,223,009	25,551,241	29,436,165	29,436,165
Net Cost		(0)	(221,415)	0	0

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Fund: S090 - Domestic Violence Program

Function: Public Assistance

Activity: Other Assistance

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	201,836	180,809	161,522	161,522
Total Revenue	160,000	149,395	161,522	161,522
Net County Cost	41,836	31,414	0	0

Budget Unit Description:

The County contracts with community-based organizations to provider shelter care and related support services to domestic violence victims.

Budget Unit 3470 Domestic Violence
Function Public Assistance
Activity Other Assistance

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 Licenses And Permits	8799	101,303	107,309	121,522	121,522
Total Licenses Permits and Franchises		101,303	107,309	121,522	121,522
Other Court Fines	8821	52,386	40,331	40,000	40,000
Total Fines Forfeitures and Penalties		52,386	40,331	40,000	40,000
Investment Income	8911	3,966	1,756	0	0
Total Revenue from Use of Money and Property		3,966	1,756	0	0
Total Revenues		157,654	149,395	161,522	161,522
Cost Allocation Plan Charges	2158	1,334	982	711	711
Purchasing Charges ISF	2165	659	854	811	811
Other Professional And Specialized Services Non ISF	2199	199,377	178,973	160,000	160,000
Motorpool ISF	2303	0	0	0	0
Total Services and Supplies		201,370	180,809	161,522	161,522
Total Expenditures and Appropriations		201,370	180,809	161,522	161,522
Net Cost		43,716	31,414	0	0

Fund: G001 - General Fund

Function: Public Assistance

Activity: Other Assistance

Area Agency on Aging - 3500

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	14,581,959	10,430,335	9,817,982	9,817,982
Total Revenue	13,388,687	9,978,381	8,576,043	8,576,043
Net County Cost	1,193,272	451,954	1,241,939	1,241,939
Auth Positions	59		44	44
FTE Positions	56.0		42.0	42.0

Budget Unit Description:

Ventura County Area Agency on Aging (VCAAA) division is charged with the responsibility of promoting the development and implementation of a comprehensive coordinated system of care that enables older individuals, children and adults with disabilities, and their caregivers to live in a community-based setting. The VCAAA advocates for the needs of those 60 years of age and older in the county, providing leadership and promoting citizen involvement in the planning process as well as in the delivery of services.

		Budget Unit		3500 Area Agency on Aging	
		Function		Public Assistance	
		Activity		Other Assistance	
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
State Public Assistance Programs	9071	3,645,877	3,037,438	1,567,203	1,567,203
State Mental Health	9111	251,553	0	770,000	770,000
State Other	9252	3,218,901	(3,099,198)	0	0
Federal Aged	9271	4,151,442	3,985,975	3,974,810	3,974,810
Federal Public Assistance Programs	9273	417,187	705,004	464,030	464,030
Federal Disaster Relief	9301	896,407	196,320	0	0
Federal Other	9351	671,907	363,823	1,771,000	1,771,000
Federal Aid COVID-19	9352	303,713	251,335	0	0
Other Governmental Agencies	9371	79,128	79,128	0	0
Total Intergovernmental Revenues		13,636,115	5,519,825	8,547,043	8,547,043
Other Interfund Revenue	9729	5,524,946	4,177,125	0	0
Total Charges for Services		5,524,946	4,177,125	0	0
Contributions And Donations	9770	28,738	19,022	29,000	29,000
Miscellaneous Revenue	9790	147,000	33,050	0	0
Total Miscellaneous Revenues		175,738	52,072	29,000	29,000
Transfers In From Other Funds	9831	0	229,359	0	0
Insurance Recoveries	9851	738	0	0	0
Total Other Financing Sources		738	229,359	0	0
Total Revenues		19,337,537	9,978,381	8,576,043	8,576,043
Regular Salaries	1101	3,625,862	2,903,803	2,183,302	2,183,302
Extra Help	1102	299,686	226,110	257,660	257,660
Overtime	1105	85,716	33,756	49,920	49,920
Supplemental Payments	1106	220,839	126,060	101,911	101,911
Terminations	1107	98,201	82,750	0	0
Retirement Contribution	1121	553,417	387,663	330,637	330,637
OASDI Contribution	1122	240,134	168,186	153,700	153,700
FICA Medicare	1123	63,047	44,139	41,958	41,958
Safe Harbor	1124	8,897	10,633	7,779	7,779
457 Supplemental Retirement Plan	1130	11,042	9,612	1,776	1,776
Group Insurance	1141	798,683	585,611	550,051	550,051
Life Insurance For Department Heads And Management	1142	1,972	1,320	796	796
State Unemployment Insurance	1143	(113)	0	0	0
Management Disability Insurance	1144	10,164	6,713	6,500	6,500
Workers' Compensation Insurance	1165	42,680	30,736	68,240	68,240

Budget Unit 3500 Area Agency on Aging
Function Public Assistance
Activity Other Assistance

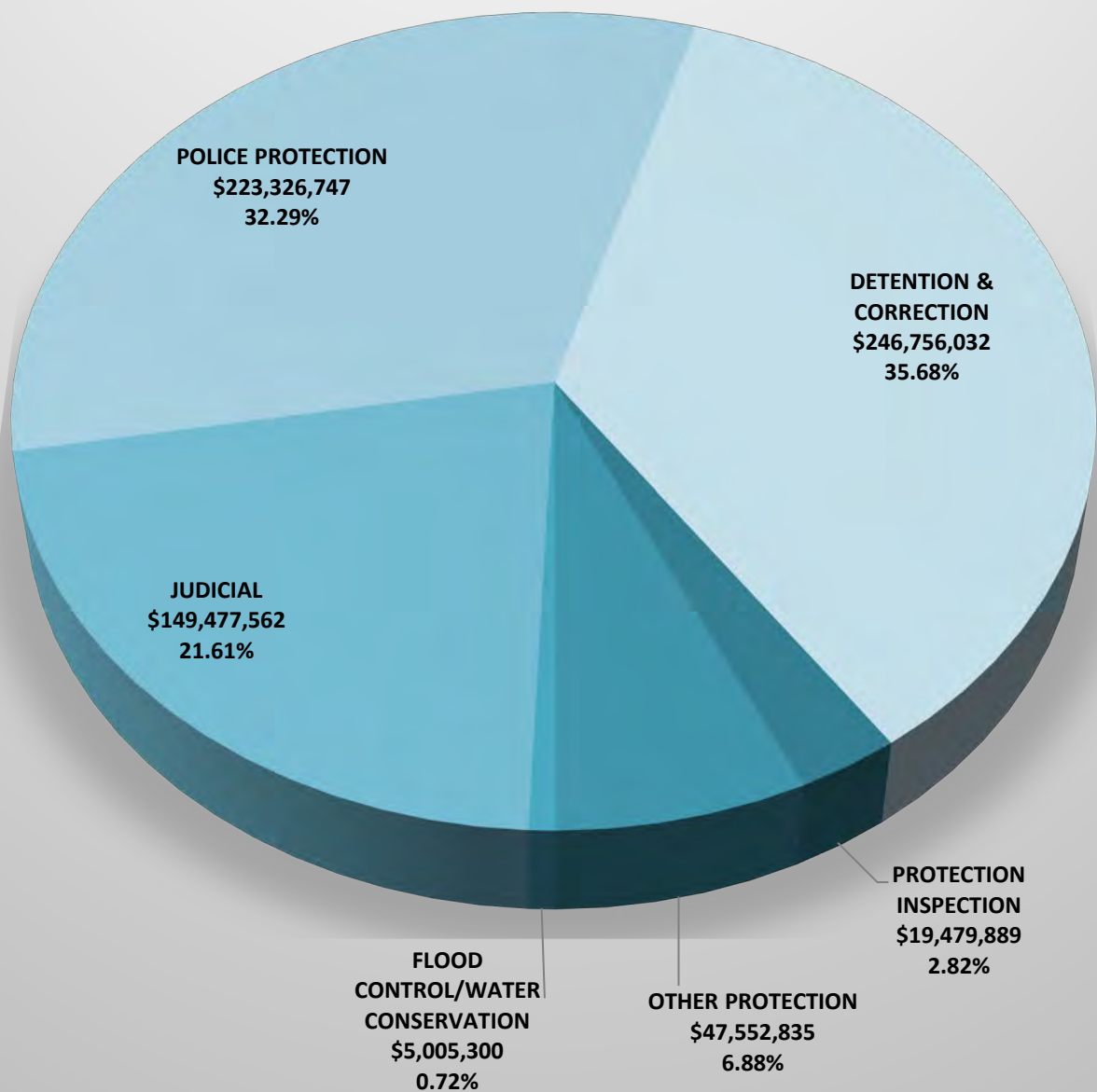
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
401K Plan	1171	85,319	63,319	44,764	44,764
Legacy Health Reimbursement Arrangement	1172	0	0	6,940	6,940
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	300,000	300,000
Total Salaries and Employee Benefits		6,145,547	4,680,409	4,105,934	4,105,934
Communications	2031	124,565	58,187	112,960	112,960
Voice Data ISF	2032	70,761	58,978	63,199	63,199
Food	2041	26,128	1,370	5,000	5,000
General Insurance Allocation ISF	2071	67,954	78,039	67,309	67,309
Witness And Interpreter Expense	2091	2,744	2,056	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	208,582	164,671	0	0
Facilities Projects ISF	2115	75,149	0	0	0
Other Maintenance ISF	2116	563	0	0	0
Memberships And Dues	2131	18,485	57,680	12,000	12,000
Miscellaneous Expense	2159	0	2,287	5,000	5,000
Office Supplies	2161	3,847	6,779	9,000	9,000
Printing And Binding Non ISF	2162	0	0	6,483	6,483
Mail Center ISF	2164	16,926	14,968	19,113	19,113
Purchasing Charges ISF	2165	23,479	29,998	28,089	28,089
Graphics Charges ISF	2166	72,121	7,822	10,000	10,000
Copy Machine Chgs ISF	2167	7,286	4,560	8,256	8,256
Stores ISF	2168	3,564	1,500	2,500	2,500
Miscellaneous Office Expense	2179	196,620	10,985	3,000	3,000
Attorney Services	2185	307,250	0	0	0
Temporary Help	2192	0	0	0	0
Marketing And Advertising	2193	9,266	8,765	10,000	10,000
Other Professional And Specialized Services Non ISF	2199	15,400,412	273,370	129,727	129,727
Employee Health Services	2201	0	0	0	0
Information Technology ISF	2202	183,254	104,946	103,718	103,718
County Geographical Information Systems Expense ISF	2203	1,488	1,806	0	0
Special Services ISF	2206	6,210	3,073	4,599	4,599
Employee Benefits ISF	2210	18,794	17,551	9,334	9,334
Publications And Legal Notices	2221	0	0	5,200	5,200

		Budget Unit		3500 Area Agency on Aging	
		Function		Public Assistance	
		Activity		Other Assistance	
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
Rent And Leases Equipment Noncounty Owned	2231	0	0	5,000	5,000
Software Subscriptions Non ISF	2236	179,413	129,020	35,000	35,000
Building Leases And Rentals Noncounty Owned	2241	9,027	0	0	0
Storage Charges ISF	2244	1,396	1,406	1,212	1,212
Computer Equipment <5000	2261	1,630	458	15,000	15,000
Furniture And Fixtures <5000	2262	2,987	0	5,000	5,000
Minor Equipment	2264	123,560	3,958	0	0
Education Conference And Seminars	2273	14,031	3,301	12,000	12,000
Private Vehicle Mileage	2291	15,215	13,754	18,000	18,000
Travel Expense	2292	44,886	7,017	6,000	6,000
Transportation Expense	2299	64	0	0	0
Gas And Diesel Fuel ISF	2301	3,061	861	3,772	3,772
Transportation Charges ISF	2302	4,610	2,185	2,312	2,312
Motorpool ISF	2303	45,893	18,704	44,265	44,265
Transportation Work Order	2304	1,832	852	0	0
Transportation Charges ISF Non Uniform Guidance	2305	118	0	0	0
Services And Supplies Current Year Adj Increase	2991	0	0	100,000	100,000
Total Services and Supplies		17,293,171	1,090,908	862,048	862,048
Aid Payments Recipients	3111	0	139,808	0	0
Aid Payments Recipients 1099	3112	0	4,518,909	4,850,000	4,850,000
Aid Payments Rent 1099	3113	0	302	0	0
Total Other Charges		0	4,659,019	4,850,000	4,850,000
Transfers Out To Other Funds	5111	133,475	0	0	0
Total Other Financing Uses		133,475	0	0	0
Total Expenditures and Appropriations		23,572,193	10,430,335	9,817,982	9,817,982
Net Cost		4,234,657	451,954	1,241,939	1,241,939

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COUNTY OF VENTURA
PUBLIC PROTECTION FUNCTION BY ACTIVITY
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

\$691,598,365



Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

Grand Jury - 2000

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	400,000	342,622	400,000	400,000
Total Revenue	0	0	0	0
Net County Cost	400,000	342,622	400,000	400,000

Budget Unit Description:

The Grand Jury is a statutorily required and empowered representative body consisting of 19 citizens selected annually by the Superior Court to serve during the County's fiscal year. Historically, the Grand Jury has provided the dual functions of: 1) Hearing criminal matters presented and returning indictments thereon, thus requiring defendants to answer to criminal charges in the Superior Court; and 2) Investigating and reporting as to the fiscal condition, management and operations of County departments and other agencies of local government.

		Budget Unit		2000	Grand Jury
		Function		Public Protection	
		Activity		Judicial	
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	
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0	0
Total Revenues	0	0	0	0	
Salary And Employee Benefits Current Year Adj Increase	1991	22,259	19,898	22,249	22,249
Total Salaries and Employee Benefits		22,259	19,898	22,249	22,249
Voice Data ISF	2032	18,080	18,357	18,774	18,774
General Insurance Allocation ISF	2071	7,980	8,113	7,400	7,400
Facilities And Materials Sq Ft Allocation ISF	2114	110,688	116,640	108,670	108,670
Other Maintenance ISF	2116	0	569	0	0
Miscellaneous Expense	2159	1,258	721	1,000	1,000
Office Supplies	2161	1,173	968	1,200	1,200
Printing And Binding Non ISF	2162	0	0	500	500
Books And Publications	2163	99	372	500	500
Mail Center ISF	2164	4,720	7,324	8,782	8,782
Purchasing Charges ISF	2165	215	322	344	344
Graphics Charges ISF	2166	2,395	2,974	3,500	3,500
Copy Machine Chgs ISF	2167	3,120	3,496	3,500	3,500
Miscellaneous Office Expense	2179	602	892	0	0
Grand Jury Payments	2182	80,500	76,675	108,000	108,000
Software Maintenance Agreements	2194	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	1,609	4,682	5,078	5,078
Information Technology ISF	2202	10,342	17,033	14,040	14,040
Special Services ISF	2206	5,549	5,415	5,463	5,463
Publications And Legal Notices	2221	174	0	300	300
Software Subscriptions Non ISF	2236	0	523	200	200
Computer Equipment <5000	2261	0	520	4,000	4,000
Education Conference And Seminars	2273	2,600	0	0	0
Private Vehicle Mileage	2291	52,377	57,128	85,500	85,500
Travel Expense	2292	1,150	0	1,000	1,000
Total Services and Supplies		304,635	322,724	377,751	377,751
Total Expenditures and Appropriations	326,894	342,622	400,000	400,000	
Net Cost	326,894	342,622	400,000	400,000	

Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

District Attorney - 2100

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	71,399,435	72,630,543	72,667,574	72,667,574
Total Revenue	23,563,045	25,210,059	24,060,920	24,060,920
Net County Cost	47,836,390	47,420,484	48,606,654	48,606,654
Auth Positions	322		321	322
FTE Positions	319.0		318.0	319.0

Budget Unit Description:

The District Attorney’s Office provides County residents with the following services: prosecution of all State crimes, both felonies and misdemeanors; 24-hour on-call search warrant and legal assistance to all Ventura County law enforcement agencies; 24-hour on-call response teams of attorneys and investigators for homicides, police shootings and major offenses; analysis of digital devices seized as evidence of crimes; investigation of internet-based crimes against children; narcotic asset forfeiture actions; consumer and environmental protection; civil and criminal enforcement of the hazardous waste disposal law; assistance to crime victims; coordination of witness appearances; prosecution of juvenile crimes; representation of the State in State habeas corpus proceedings; prosecution of writs and appeals; special investigations into public corruption and organized crime; welfare fraud investigation and prosecution; child abduction and recovery; and advice and assistance to the Grand Jury in a variety of investigations.

		Budget Unit		2100 District Attorney	
		Function		Public Protection	
		Activity		Judicial	
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 Licenses And Permits	8799	662,915	678,889	670,000	670,000
Total Licenses Permits and Franchises		662,915	678,889	670,000	670,000
Forfeitures And Penalties	8831	2,163,209	1,972,665	1,875,000	1,875,000
Total Fines Forfeitures and Penalties		2,163,209	1,972,665	1,875,000	1,875,000
Investment Income	8911	308,663	291,615	6,114	6,114
Lease Interest	8915	5,524	4,037	0	0
Rents And Concessions	8931	112,804	100,055	0	0
Lease Revenue	8935	39,078	46,093	0	0
Other Lease Revenue	8938	6,177	6,282	0	0
Total Revenue from Use of Money and Property		472,246	448,083	6,114	6,114
State Social Services Public Assistance 17602	9073	922,750	922,750	922,750	922,750
State Proposition 172 Public Safety Funds	9231	8,965,250	8,965,250	9,387,000	9,387,000
State Citizens Option For Public Safety (COPS)	9241	242,541	242,541	242,541	242,541
2011 Realignment Community Corrections	9249	494,250	964,250	1,575,000	1,575,000
State Other	9252	5,316,693	6,019,202	5,500,000	5,500,000
State SB90	9253	179,559	1,040,518	0	0
State AB1913 Juvenile Programs	9254	324,549	324,549	324,549	324,549
2011 Realignment Sales Tax Public Safety	9255	475,000	475,000	700,000	700,000
Federal Other	9351	883,855	1,083,612	530,500	530,500
Other Governmental Agencies	9371	3,300,797	1,402,561	1,572,166	1,572,166
Total Intergovernmental Revenues		21,105,243	21,440,233	20,754,506	20,754,506
Court Services	9521	9,668	10,649	22,000	22,000
Recording Fees	9561	590,473	625,000	625,000	625,000
Total Charges for Services		600,142	635,649	647,000	647,000
Contributions And Donations	9770	35	0	0	0
Miscellaneous Revenue	9790	660,185	34,541	103,500	103,500
Total Miscellaneous Revenues		660,219	34,541	103,500	103,500
Transfers In From Other Funds	9831	0	0	4,800	4,800
Total Other Financing Sources		0	0	4,800	4,800
Total Revenues		25,663,975	25,210,059	24,060,920	24,060,920
Regular Salaries	1101	36,648,822	38,676,756	42,809,077	42,809,077
Extra Help	1102	481,750	452,792	468,520	468,520
Overtime	1105	429,321	426,812	444,860	444,860
Supplemental Payments	1106	1,633,885	1,602,865	1,527,422	1,527,422

Budget Unit 2100 District Attorney
Function Public Protection
Activity Judicial

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
Terminations	1107	1,556,406	1,572,739	0	0
Call Back Staffing	1108	36,293	28,344	46,800	46,800
Retirement Contribution	1121	6,467,855	6,958,542	6,585,150	6,585,150
OASDI Contribution	1122	1,695,454	1,740,215	1,861,288	1,861,288
FICA Medicare	1123	597,636	621,909	657,303	657,303
Safe Harbor	1124	20,203	24,270	14,724	14,724
In-Lieu Contributions	1125	157,051	180,595	223,600	223,600
Retiree Health Payment 1099	1128	50,152	53,914	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	68,754	48,215	20,747	20,747
457 Supplemental Retirement Plan	1130	8,703	9,973	0	0
Group Insurance	1141	4,147,015	4,438,360	4,716,954	4,716,954
Life Insurance For Department Heads And Management	1142	9,655	9,606	4,221	4,221
State Unemployment Insurance	1143	(873)	0	0	0
Management Disability Insurance	1144	151,832	139,479	196,096	196,096
Workers' Compensation Insurance	1165	997,300	1,146,977	1,112,214	1,112,214
401K Plan	1171	1,274,680	1,333,466	1,093,451	1,093,451
Legacy Health Reimbursement Arrangement	1172	0	0	201,600	201,600
Salary And Employee Benefits Current Year Adj Increase	1991	8,485	3,951	475,000	475,000
Total Salaries and Employee Benefits		56,440,382	59,469,782	62,459,027	62,459,027
Clothing And Personal Supplies	2021	60,851	32,736	42,706	42,706
Uniform Allowance	2022	56,406	61,936	60,057	60,057
Communications	2031	369,979	125,173	93,917	93,917
Voice Data ISF	2032	480,815	512,393	496,262	496,262
Radio Communications ISF	2033	16,170	61,046	33,587	33,587
Housekeeping Grounds ISF Charges	2058	3,120	2,960	0	0
General Insurance Allocation ISF	2071	3,313,556	1,286,165	1,188,197	1,188,197
Witness And Interpreter Expense	2091	83,341	183,962	464,953	464,953
Equipment Maintenance	2101	494	150	5,941	5,941
Facilities And Materials Sq Ft Allocation ISF	2114	1,455,578	1,640,524	1,576,617	1,576,617
Facilities Projects ISF	2115	1,631,411	745,984	30,297	30,297
Other Maintenance ISF	2116	144,112	32,071	9,511	9,511
Memberships And Dues	2131	166,706	171,439	81,371	81,371

Budget Unit 2100 District Attorney
Function Public Protection
Activity Judicial

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
Miscellaneous Expense	2159	55,710	61,524	25,791	25,791
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,888	0	0
Office Supplies	2161	195,118	146,248	288,505	288,505
Printing And Binding Non ISF	2162	2,451	1,844	1,742	1,742
Books And Publications	2163	38,139	80,890	37,069	37,069
Mail Center ISF	2164	119,204	99,789	110,693	110,693
Purchasing Charges ISF	2165	21,550	24,480	25,122	25,122
Graphics Charges ISF	2166	22,104	36,117	10,864	10,864
Copy Machine Chgs ISF	2167	130,696	137,096	167,306	167,306
Stores ISF	2168	6,554	4,419	5,544	5,544
Miscellaneous Office Expense	2179	588	400	0	0
Court Reporter	2186	15,857	15,623	15,723	15,723
Marketing And Advertising	2193	4,783	1,730	238	238
Software Maintenance Agreements	2194	77,991	131,861	78,461	78,461
Other Medical Services	2195	17,764	15,533	0	0
Professional Medical Services	2197	3,456	18,622	0	0
Other Professional And Specialized Services Non ISF	2199	657,736	1,308,582	1,279,597	1,279,597
Employee Health Services	2201	6,422	22,459	17,238	17,238
Information Technology ISF	2202	979,391	1,041,266	943,493	943,493
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	41,430	54,044	45,699	45,699
Employee Benefits ISF	2210	503,754	492,157	509,924	509,924
Publications And Legal Notices	2221	10,224	13,557	3,945	3,945
Rent And Leases Equipment Noncounty Owned	2231	0	1,931	4,755	4,755
Software Subscriptions Non ISF	2236	569,362	564,126	600,000	600,000
Building Leases And Rentals Noncounty Owned	2241	50,412	58,501	1	1
Building Leases And Rentals County Owned	2242	90,900	93,627	96,433	96,433
Storage Charges ISF	2244	61,272	60,050	54,222	54,222
Storage Charges Non ISF	2245	15,602	8,568	35,592	35,592
Computer Equipment <5000	2261	206,624	312,253	250,126	250,126
Furniture And Fixtures <5000	2262	102,700	40,931	17,213	17,213

Budget Unit 2100 District Attorney
Function Public Protection
Activity Judicial

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
Minor Equipment	2264	175,145	221,090	11,881	11,881
Training ISF	2272	5,250	6,000	336	336
Education Conference And Seminars	2273	171,635	165,692	142,019	142,019
Private Vehicle Mileage	2291	34,730	32,470	21,228	21,228
Travel Expense	2292	176,809	166,637	164,690	164,690
Transportation Expense	2299	254	204	722	722
Gas And Diesel Fuel ISF	2301	120,345	112,518	151,660	151,660
Transportation Charges ISF	2302	425,992	450,070	418,249	418,249
Motorpool ISF	2303	1,269	1,323	1,722	1,722
Transportation Work Order	2304	41,373	21,119	10,233	10,233
Transportation Charges ISF Non Uniform Guidance	2305	21,255	2,986	0	0
Utilities	2311	136,709	137,129	151,307	151,307
Total Services and Supplies		13,102,586	11,025,698	9,792,096	9,792,096
Lease Principal	3316	368,584	380,797	393,379	393,379
Interest On Lease	3456	3,580	2,533	1,450	1,450
Contributions To Outside Agencies	3811	0	6,564	0	0
Total Other Charges		372,165	389,894	394,829	394,829
Land Improvements	4012	224,374	247,992	0	0
Buildings And Improvements	4111	0	1,045,514	0	0
Oxnard Family Justice Center	4248	4,105,101	333,735	0	0
Equipment	4601	420,281	17,703	0	0
Total Capital Assets		4,749,756	1,644,944	0	0
Transfers Out To Other Funds	5111	286,246	100,225	21,622	21,622
Total Other Financing Uses		286,246	100,225	21,622	21,622
Total Expenditures and Appropriations		74,951,135	72,630,543	72,667,574	72,667,574
Net Cost		49,287,159	47,420,484	48,606,654	48,606,654

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Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

Public Defender Office - 2200

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	29,830,233	29,609,115	30,578,254	30,578,254
Total Revenue	6,746,731	7,529,808	7,168,821	7,168,821
Net County Cost	23,083,502	22,079,307	23,409,433	23,409,433
Auth Positions	135		139	139
FTE Positions	135.0		139.0	139.0

Budget Unit Description:

The Public Defender's Office provides legal services to indigent adults and juveniles in criminal and quasi-criminal cases. Our mission is to ensure equal justice for our clients by providing exceptional legal representation. Our work for the community is mandated by the State and Federal Constitutions, as well as state law. We regularly collaborate with other county agencies and community-based organizations to achieve the best possible outcomes for our clients.

Budget Unit 2200 Public Defender Office
Function Public Protection
Activity Judicial

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
State Social Services Public Assistance 17602	9073	395,500	395,500	395,500	395,500
State Proposition 172 Public Safety Funds	9231	3,586,000	3,586,000	3,755,000	3,755,000
State Backfill AB143	9248	95,320	95,320	95,320	95,320
2011 Realignment Community Corrections	9249	819,000	1,289,000	1,860,000	1,860,000
State Other	9252	1,217,094	1,475,873	0	0
State SB90	9253	173,488	152,456	0	0
State AB1913 Juvenile Programs	9254	30,000	30,000	30,000	30,000
2011 Realignment Sales Tax Public Safety	9255	475,000	475,000	700,000	700,000
Total Intergovernmental Revenues		6,791,402	7,499,149	6,835,820	6,835,820
Legal Services	9461	44,183	30,558	40,281	40,281
Court Services	9521	63	101	0	0
Total Charges for Services		44,246	30,659	40,281	40,281
Opioid Settlement	9765	74,651	0	292,720	292,720
Total Miscellaneous Revenues		74,651	0	292,720	292,720
Total Revenues		6,910,299	7,529,808	7,168,821	7,168,821
Regular Salaries	1101	16,775,225	17,634,751	18,852,722	18,852,722
Extra Help	1102	99,287	54,646	75,518	75,518
Overtime	1105	4,569	2,170	5,500	5,500
Supplemental Payments	1106	584,820	526,602	483,676	483,676
Terminations	1107	578,538	580,918	0	0
Call Back Staffing	1108	123	8,597	3,000	3,000
Retirement Contribution	1121	2,201,022	2,237,865	2,627,473	2,627,473
OASDI Contribution	1122	974,204	1,031,437	1,074,971	1,074,971
FICA Medicare	1123	261,585	271,787	295,157	295,157
Safe Harbor	1124	4,744	2,542	7,230	7,230
Retiree Health Payment 1099	1128	16,717	17,971	0	0
457 Supplemental Retirement Plan	1130	467	557	0	0
Group Insurance	1141	1,876,157	1,980,582	2,085,786	2,085,786
Life Insurance For Department Heads And Management	1142	5,125	5,237	5,467	5,467
State Unemployment Insurance	1143	(397)	0	0	0
Management Disability Insurance	1144	74,359	65,142	96,846	96,846
Workers' Compensation Insurance	1165	290,793	223,680	172,202	172,202
401K Plan	1171	600,638	625,291	521,174	521,174

Budget Unit 2200 Public Defender Office
Function Public Protection
Activity Judicial

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
Legacy Health Reimbursement Arrangement	1172	0	0	62,720	62,720
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		24,347,973	25,269,775	26,369,442	26,369,442
Clothing And Personal Supplies	2021	0	40	300	300
Communications	2031	13,432	14,358	14,900	14,900
Voice Data ISF	2032	143,313	170,345	158,483	158,483
Radio Communications ISF	2033	8,380	7,082	5,969	5,969
Food	2041	507	955	100	100
General Insurance Allocation ISF	2071	197,941	164,671	158,249	158,249
Witness And Interpreter Expense	2091	12,598	24,261	35,800	35,800
Facilities And Materials Sq Ft Allocation ISF	2114	328,632	357,828	370,793	370,793
Facilities Projects ISF	2115	6,923	377,635	50,000	50,000
Other Maintenance ISF	2116	5,440	16,183	5,000	5,000
Memberships And Dues	2131	41,972	62,092	57,500	57,500
Miscellaneous Expense	2159	13,320	14,207	34,000	34,000
Office Supplies	2161	24,827	24,975	50,500	50,500
Printing And Binding Non ISF	2162	22,315	22,625	25,000	25,000
Books And Publications	2163	44,776	16,268	19,000	19,000
Mail Center ISF	2164	28,351	23,725	22,934	22,934
Purchasing Charges ISF	2165	4,298	5,420	5,350	5,350
Graphics Charges ISF	2166	2,252	7,203	6,500	6,500
Copy Machine Chgs ISF	2167	31,964	35,212	80,375	80,375
Stores ISF	2168	1,930	1,803	4,000	4,000
Court Reporter	2186	14,346	4,971	5,875	5,875
Software Maintenance Agreements	2194	29,084	0	0	0
Other Professional And Specialized Services Non ISF	2199	626,753	781,866	740,348	740,348
Employee Health Services	2201	3,522	5,434	3,611	3,611
Information Technology ISF	2202	844,198	1,039,886	982,691	982,691
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	7,576	7,434	6,175	6,175
Employee Benefits ISF	2210	183,459	227,377	205,088	205,088
Software Subscriptions Non ISF	2236	86,474	127,529	251,717	251,717

Budget Unit 2200 Public Defender Office
Function Public Protection
Activity Judicial

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
Building Leases And Rentals Noncounty Owned 2241	33,635	0	0	0
Storage Charges ISF 2244	70,922	71,042	61,635	61,635
Long Term Lease Other Rent 2249	32,631	63,631	65,837	65,837
Computer Equipment <5000 2261	133,953	67,569	100,000	100,000
Furniture And Fixtures <5000 2262	14,141	525	65,000	65,000
Minor Equipment 2264	2,498	61,900	35,000	35,000
Training ISF 2272	0	0	100	100
Education Conference And Seminars 2273	59,590	87,733	91,000	91,000
Private Vehicle Mileage 2291	7,035	6,900	7,100	7,100
Travel Expense 2292	10,085	8,451	6,200	6,200
Gas And Diesel Fuel Non ISF 2294	0	0	50	50
Transportation Expense 2299	37	17	2,000	2,000
Gas And Diesel Fuel ISF 2301	11,268	9,950	14,152	14,152
Transportation Charges ISF 2302	67,584	77,836	61,300	61,300
Motorpool ISF 2303	0	0	166	166
Transportation Work Order 2304	15	0	0	0
Transportation Charges ISF Non Uniform Guidance 2305	2,599	378	200	200
Services And Supplies Current Year Adj Decrease 2992	360	330	0	0
Total Services and Supplies	3,176,425	3,999,455	3,819,335	3,819,335
Aid Payments Rent 1099 3113	2,100	29,300	70,000	70,000
Lease Principal 3316	152,132	275,379	284,799	284,799
Interest On Lease 3456	81	35,207	34,678	34,678
Total Other Charges	154,313	339,886	389,477	389,477
Total Expenditures and Appropriations	27,678,711	29,609,115	30,578,254	30,578,254
Net Cost	20,768,412	22,079,307	23,409,433	23,409,433

Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

Indigent Legal Service - 2220

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	2,392,750	2,264,478	2,392,750	2,392,750
Total Revenue	67,750	51,750	67,750	67,750
Net County Cost	2,325,000	2,212,728	2,325,000	2,325,000

Budget Unit Description:
Indigent Legal Service

Budget Unit2220 Indigent Legal Service

FunctionPublic Protection

ActivityJudicial

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
State Social Services Public Assistance 17602	9073	51,750	51,750	51,750
Total Intergovernmental Revenues		51,750	51,750	51,750
Legal Services	9461	32	0	16,000
Total Charges for Services		32	0	16,000
Total Revenues	51,782	51,750	67,750	67,750
Witness And Interpreter Expense	2091	0	5,755	35,000
Miscellaneous Office Expense	2179	2,930	2,460	4,000
Attorney Services	2185	2,213,700	2,212,176	2,232,750
Court Reporter	2186	0	0	5,000
Psychiatric Fees	2189	14,750	40,813	50,000
Other Professional And Specialized Services Non ISF	2199	12,168	3,275	66,000
Total Services and Supplies		2,243,548	2,264,478	2,392,750
Total Expenditures and Appropriations	2,243,548	2,264,478	2,392,750	2,392,750
Net Cost	2,191,766	2,212,728	2,325,000	2,325,000

Fund: S050 - VC Dept Child Support Services

Function: Public Protection

Activity: Judicial

VC Dept Child Support Services - 2250

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	23,437,535	22,312,095	23,069,691	23,069,691
Total Revenue	23,437,535	22,313,544	23,069,691	23,069,691
Net County Cost	0	(1,449)	0	0
Auth Positions	184		184	184
FTE Positions	184.0		184.0	184.0

Budget Unit Description:

The mission of the Ventura County Department of Child Support Services (VDCSS) is to promote the well-being of children and families by working to ensure that children receive consistent and reliable support from both of their parents. Our core purpose is to help families thrive. As an agency we accomplish this by transforming lives through the true power of child support. Child support drives powerful outcomes by uniting families in separate households, providing stability for children and allowing parents to focus on dreams, hopes and the well-being of their children. VDCSS provides a full range of child support services for County residents and responds to intergovernmental requests from other states, tribal authorities and other countries for assistance. The department serves both TANF/welfare and non-welfare families. Services include locate, establishment and enforcement of orders for child and medical support, paternity determination, and communication with customers via the statewide telephone system, Enterprise Customer Service Solution (ECSS) for VDCSS and 21 other counties and the State's Interactive Voice Response for Not-Recognized calls. Our services are provided to our County families virtually free of fees and court costs. Our team treats our community and fellow employees with respect, compassion, dignity, and acts with integrity.

The FY2025-26 Preliminary Budget will remain flat no increase or decrease in funding from the prior year Adopted Budget.

Budget Unit 2250 VC Dept Child Support Services
Function Public Protection
Activity Judicial

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
Investment Income	8911	40,106	31,687	25,000	25,000
Total Revenue from Use of Money and Property		40,106	31,687	25,000	25,000
State Other	9252	7,717,663	7,545,591	7,828,395	7,828,395
Federal Public Assistance Administration	9261	14,786,221	14,727,928	15,196,296	15,196,296
Total Intergovernmental Revenues		22,503,884	22,273,519	23,024,691	23,024,691
Contributions And Donations	9770	0	1,820	5,000	5,000
Total Miscellaneous Revenues		0	1,820	5,000	5,000
Transfers In From Other Funds	9831	8,371	6,518	15,000	15,000
Total Other Financing Sources		8,371	6,518	15,000	15,000
Total Revenues		22,552,360	22,313,544	23,069,691	23,069,691
Regular Salaries	1101	12,103,960	12,168,170	12,779,074	12,779,074
Extra Help	1102	59,540	25,733	0	0
Overtime	1105	14,883	24,349	0	0
Supplemental Payments	1106	555,368	409,103	413,841	413,841
Terminations	1107	271,802	249,506	330,000	330,000
Retirement Contribution	1121	2,094,363	1,973,213	2,033,165	2,033,165
OASDI Contribution	1122	770,551	765,262	815,711	815,711
FICA Medicare	1123	187,575	186,052	197,087	197,087
Safe Harbor	1124	2,179	1,105	0	0
Retiree Health Payment 1099	1128	33,435	45,241	60,000	60,000
457 Supplemental Retirement Plan	1130	1,786	772	0	0
Group Insurance	1141	2,390,783	2,467,307	2,614,172	2,614,172
Life Insurance For Department Heads And Management	1142	6,127	5,839	6,015	6,015
State Unemployment Insurance	1143	(312)	0	0	0
Management Disability Insurance	1144	16,528	13,014	14,554	14,554
Workers' Compensation Insurance	1165	598,098	646,767	294,544	294,544
401K Plan	1171	312,016	321,595	333,081	333,081
Legacy Health Reimbursement Arrangement	1172	0	0	144,480	144,480
Total Salaries and Employee Benefits		19,418,681	19,303,028	20,035,724	20,035,724
Communications	2031	2,604	4,706	6,100	6,100
Voice Data ISF	2032	265,375	239,126	249,510	249,510
Radio Communications ISF	2033	8,380	5,201	5,969	5,969
Janitorial Services Non ISF	2055	106,084	103,102	107,446	107,446
Housekeeping Grounds ISF Charges	2058	0	0	100	100

Budget Unit 2250 VC Dept Child Support Services
Function Public Protection
Activity Judicial

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	218,781	184,885	178,313	178,313
Equipment Maintenance	2101	0	1,497	1,000	1,000
Facilities And Materials Sq Ft Allocation ISF	2114	134,436	140,388	148,447	148,447
Other Maintenance ISF	2116	2,447	8,067	2,000	2,000
Memberships And Dues	2131	21,605	21,261	22,500	22,500
Cost Allocation Plan Charges	2158	373,829	369,558	383,891	383,891
Miscellaneous Expense	2159	39,072	33,354	37,604	37,604
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,383	2,000	2,000
Office Supplies	2161	30,277	23,526	28,000	28,000
Printing And Binding Non ISF	2162	11,370	13,504	12,000	12,000
Books And Publications	2163	15,063	10,972	9,000	9,000
Mail Center ISF	2164	63,352	53,148	69,674	69,674
Purchasing Charges ISF	2165	5,474	6,712	6,207	6,207
Graphics Charges ISF	2166	19,974	11,410	9,000	9,000
Copy Machine Chgs ISF	2167	15,699	16,391	20,187	20,187
Stores ISF	2168	1,622	379	2,000	2,000
Miscellaneous Office Expense	2179	4,290	1,844	4,600	4,600
Attorney Services	2185	17,970	1,297	3,000	3,000
Marketing And Advertising	2193	0	370	1,500	1,500
Software Maintenance Agreements	2194	6,715	4,552	4,875	4,875
Other Professional And Specialized Services Non ISF	2199	139,523	164,714	101,840	101,840
Employee Health Services	2201	2,078	3,375	2,000	2,000
Information Technology ISF	2202	32,356	75,421	86,235	86,235
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	9,801	10,388	11,926	11,926
Employee Benefits ISF	2210	239,530	239,342	236,553	236,553
Publications And Legal Notices	2221	3,600	3,600	3,600	3,600
Software Subscriptions Non ISF	2236	9,485	14,788	9,326	9,326
Building Leases And Rentals Noncounty Owned	2241	1,164	1,401	1,000	1,000
Long Term Lease Other Rent	2249	106,111	109,294	112,573	112,573
Computer Equipment <5000	2261	0	1,711	500	500
Furniture And Fixtures <5000	2262	7,515	2,282	5,200	5,200

Budget Unit 2250 VC Dept Child Support Services
Function Public Protection
Activity Judicial

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
Minor Equipment	2264	4,131	720	1,000	1,000
Education Conference And Seminars	2273	26,410	36,635	35,800	35,800
Private Vehicle Mileage	2291	11,263	10,823	10,494	10,494
Travel Expense	2292	73,246	60,321	62,309	62,309
Transportation Expense	2299	229	64	300	300
Gas And Diesel Fuel ISF	2301	721	1,016	903	903
Transportation Charges ISF	2302	3,136	2,656	3,693	3,693
Motorpool ISF	2303	32	33	300	300
Transportation Work Order	2304	0	2,049	1,000	1,000
Transportation Charges ISF Non Uniform Guidance	2305	0	0	0	0
Total Services and Supplies		2,036,237	1,999,074	2,010,812	2,010,812
Lease Principal	3316	911,085	947,500	985,083	985,083
Interest On Lease	3456	43,910	36,145	28,072	28,072
Total Other Charges		954,995	983,645	1,013,155	1,013,155
Equipment	4601	0	15,263	0	0
Computer Software	4701	0	0	10,000	10,000
Total Capital Assets		0	15,263	10,000	10,000
Transfers Out To Other Funds	5111	142,036	11,085	0	0
Total Other Financing Uses		142,036	11,085	0	0
Total Expenditures and Appropriations		22,551,949	22,312,095	23,069,691	23,069,691
Net Cost		(411)	(1,449)	0	0

Fund: G001 - General Fund

Function: Public Protection

Activity: Police Protection

Sheriff Police Services - 2500

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	210,247,042	226,802,999	223,326,747	223,326,747
Total Revenue	106,629,748	128,771,432	109,151,754	109,151,754
Net County Cost	103,617,294	98,031,567	114,174,993	114,174,993
Auth Positions	789		791	796
FTE Positions	783.5		785.5	790.5

Budget Unit Description:
Sheriff Police Services

		Budget Unit		2500 Sheriff Police Services	
		Function		Public Protection	
		Activity		Police Protection	
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 Licenses And Permits	8799	235,578	747,365	250,000	250,000
Total Licenses Permits and Franchises		235,578	747,365	250,000	250,000
Vehicle Code Fines	8811	433,607	119,125	130,000	130,000
Other Court Fines	8821	240,264	205,858	235,000	235,000
Forfeitures And Penalties	8831	1,164,262	701,955	911,688	911,688
Total Fines Forfeitures and Penalties		1,838,133	1,026,938	1,276,688	1,276,688
Investment Income	8911	0	0	0	0
Other Lease Revenue	8938	7,200	7,200	8,400	8,400
Total Revenue from Use of Money and Property		7,200	7,200	8,400	8,400
2011 Realignment Vehicle License Fee	9036	262,244	262,244	275,000	275,000
State Disaster Relief	9191	34,615	0	0	0
State Proposition 172 Public Safety Funds	9231	37,229,466	32,715,250	33,833,000	33,833,000
State Citizens Option For Public Safety (COPS)	9241	155,000	155,000	155,000	155,000
State Other	9252	5,423,293	8,161,686	546,781	546,781
State SB90	9253	1,106,678	853,257	297,472	297,472
Federal Public Assistance Programs	9273	0	0	0	0
Federal Disaster Relief	9301	1,337,124	7,203,277	0	0
Federal Other	9351	4,449,484	6,473,025	15,159	15,159
Federal Aid COVID-19	9352	158,934	0	0	0
Other Governmental Agencies	9371	29,745	3,765	0	0
Total Intergovernmental Revenues		50,186,585	55,827,504	35,122,412	35,122,412
Auditing And Accounting Fees	9431	22,004	21,283	22,000	22,000
Civil Process Services	9511	13,549	0	160,000	160,000
Law Enforcement Services	9551	1,274,709	1,418,393	936,018	936,018
Educational Services	9671	195,239	131,634	60,000	60,000
Contract Revenue	9703	64,352,392	68,514,010	70,316,604	70,316,604
Other Charges For Services	9708	681,011	410,964	725,587	725,587
Other Interfund Revenue	9729	0	0	0	0
Total Charges for Services		66,538,904	70,496,285	72,220,209	72,220,209
Other Sales	9751	179,195	257,975	184,300	184,300
Contributions And Donations	9770	107,335	181,264	40,745	40,745
Cash Overage	9789	100	0	0	0
Miscellaneous Revenue	9790	47,249	149,587	49,000	49,000
Total Miscellaneous Revenues		333,879	588,826	274,045	274,045

Budget Unit 2500 Sheriff Police Services
Function Public Protection
Activity Police Protection

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
Sale of Capital Assets	9821	0	14,009	0	0
Gain/Loss on Disposal of Capital Assets	9822	0	7,601	0	0
Transfers In From Other Funds	9831	39,822	0	0	0
Insurance Recoveries	9851	99,243	55,704	0	0
Total Other Financing Sources		139,065	77,314	0	0
Total Revenues		119,279,343	128,771,432	109,151,754	109,151,754
Regular Salaries	1101	78,442,728	85,568,411	95,164,831	95,164,831
Extra Help	1102	1,808,590	2,170,195	1,914,380	1,914,380
Overtime	1105	17,755,135	20,498,830	18,745,060	18,745,060
Supplemental Payments	1106	5,381,249	5,494,774	5,547,694	5,547,694
Terminations	1107	2,329,955	2,456,496	0	0
Call Back Staffing	1108	2,303,443	2,516,680	2,309,320	2,309,320
Retirement Contribution	1121	23,300,362	26,006,555	23,932,675	23,932,675
OASDI Contribution	1122	1,734,320	1,899,453	1,914,159	1,914,159
FICA Medicare	1123	1,601,614	1,759,388	1,798,821	1,798,821
Safe Harbor	1124	31,879	42,570	50,349	50,349
In-Lieu Contributions	1125	2,365,765	2,995,658	3,275,480	3,275,480
Retiree Health Payment 1099	1128	83,983	38,834	0	0
457 Supplemental Retirement Plan	1130	27,556	29,526	3,253	3,253
Group Insurance	1141	10,468,327	11,147,151	11,481,526	11,481,526
Life Insurance For Department Heads And Management	1142	11,109	11,645	8,427	8,427
State Unemployment Insurance	1143	(2,554)	0	0	0
Management Disability Insurance	1144	236,951	243,618	286,199	286,199
Workers' Compensation Insurance	1165	10,687,953	10,696,262	10,766,836	10,766,836
401K Plan	1171	2,105,363	2,290,003	2,409,425	2,409,425
Legacy Health Reimbursement Arrangement	1172	0	0	543,200	543,200
Salary And Employee Benefits Current Year Adj Increase	1991	367,219	808,592	247,597	247,597
Salary And Employee Benefits Current Year Adj Decrease	1992	(1,383,432)	(1,991,857)	(950,000)	(950,000)
Total Salaries and Employee Benefits		159,657,514	174,682,783	179,449,232	179,449,232
Agricultural	2011	616	1,254	0	0
Clothing And Personal Supplies	2021	210,987	314,468	92,768	92,768
Uniform Allowance	2022	575,722	612,930	638,176	638,176

Budget Unit 2500 Sheriff Police Services
Function Public Protection
Activity Police Protection

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
Communications	2031	1,823,542	768,401	856,948	856,948
Voice Data ISF	2032	1,567,251	1,571,822	1,590,538	1,590,538
Radio Communications ISF	2033	2,883,581	3,345,030	4,359,126	4,359,126
Food	2041	7,359	9,758	15,000	15,000
Kitchen Supplies	2051	88	26	0	0
Bedding And Linens Supplies	2052	4,302	136	0	0
Laundry Supplies	2053	66	41	0	0
Janitorial Supplies	2054	31,485	42,756	23,853	23,853
Janitorial Services Non ISF	2055	39,255	0	25,680	25,680
Other Household Expense	2056	970	0	2,000	2,000
Hazardous Material Disposal	2057	21,202	26,792	36,915	36,915
Housekeeping Grounds ISF Charges	2058	1,461	3,391	0	0
General Insurance Allocation ISF	2071	6,194,501	6,210,295	5,571,238	5,571,238
Insurance	2072	0	0	0	0
Income Protection Plan Payments	2080	0	0	0	0
Equipment Maintenance	2101	690,708	670,028	468,940	468,940
Equipment Maintenance Contracts	2102	318,319	270,586	351,000	351,000
Maintenance Supplies And Parts	2104	201,013	295,268	507,711	507,711
Building And Improvements Supplies And Parts	2111	5,811	15,742	101,000	101,000
Buildings And Improvements Maintenance	2112	1,645	794	7,934	7,934
Facilities And Materials Sq Ft Allocation ISF	2114	3,016,844	3,136,665	3,355,176	3,355,176
Facilities Projects ISF	2115	57,311	229,289	0	0
Other Maintenance ISF	2116	63,581	61,689	0	0
Medical And Laboratory Supplies	2121	866,218	1,135,631	703,653	703,653
Medical Claims ISF	2122	358	520	630	630
Memberships And Dues	2131	60,924	57,692	49,385	49,385
Miscellaneous Expense	2159	30,627	29,633	65,000	65,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	2,404	4,000	4,000
Office Supplies	2161	203,292	226,468	226,354	226,354
Printing And Binding Non ISF	2162	13,361	16,837	33,260	33,260
Books And Publications	2163	17,546	17,850	23,492	23,492
Mail Center ISF	2164	92,592	101,661	106,697	106,697
Purchasing Charges ISF	2165	127,285	156,682	149,334	149,334

Budget Unit 2500 Sheriff Police Services
Function Public Protection
Activity Police Protection

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
Graphics Charges ISF	2166	48,722	70,679	35,760	35,760
Copy Machine Chgs ISF	2167	98,997	110,229	119,720	119,720
Stores ISF	2168	24,908	33,433	0	0
Postage And Special Delivery	2169	1,253	1,089	0	0
Miscellaneous Office Expense	2179	100,149	602,071	60,529	60,529
Attorney Services	2185	2,400	13,069	0	0
Court Reporter	2186	745	615	0	0
Lab Services - Non Medical	2188	0	236	0	0
Credit Card Fees	2190	9	8	0	0
Marketing And Advertising	2193	20,686	71,280	20,000	20,000
Software Maintenance Agreements	2194	454,090	545,717	551,432	551,432
Other Medical Services	2195	49,289	55,132	25,000	25,000
Contributions And Grants To Non Governmental Agencies	2196	167,040	481,210	0	0
Professional Medical Services	2197	92,313	196,059	151,000	151,000
Other Professional And Specialized Services Non ISF	2199	2,741,767	3,820,566	2,288,721	2,288,721
Employee Health Services	2201	97,355	185,852	149,104	149,104
Information Technology ISF	2202	3,411,112	4,184,654	4,530,458	4,530,458
County Geographical Information Systems Expense ISF	2203	57,224	69,451	117,770	117,770
Special Services ISF	2206	89,371	113,083	112,816	112,816
Employee Benefits ISF	2210	731,737	851,649	893,996	893,996
Publications And Legal Notices	2221	75	154	694	694
Rent And Leases Equipment Noncounty Owned	2231	49,167	58,459	12,224	12,224
Software Subscriptions Non ISF	2236	1,329,103	1,573,956	1,171,102	1,171,102
Building Leases And Rentals Noncounty Owned	2241	28,769	30,821	6,000	6,000
Building Leases And Rentals County Owned	2242	898,423	914,194	972,583	972,583
Ground Facility Lease And Rent	2243	0	0	680	680
Storage Charges ISF	2244	28,376	18,131	21,350	21,350
Long Term Lease Other Rent	2249	15,408	16,644	15,687	15,687
Computer Equipment <5000	2261	1,011,624	415,036	145,795	145,795
Furniture And Fixtures <5000	2262	288,753	291,262	33,170	33,170
Minor Equipment	2264	1,726,613	2,687,622	2,601,011	2,601,011

Budget Unit 2500 Sheriff Police Services
Function Public Protection
Activity Police Protection

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
Training ISF	2272	0	(390)	0	0
Education Conference And Seminars	2273	360,155	384,947	351,436	351,436
Private Vehicle Mileage	2291	10,353	16,318	14,284	14,284
Travel Expense	2292	567,347	710,115	377,885	377,885
Freight, Express, Other Delivery	2293	1,576	5,013	0	0
Gas And Diesel Fuel Non ISF	2294	221,623	202,494	294,505	294,505
Transportation Expense	2299	20,099	15,207	48,545	48,545
Gas And Diesel Fuel ISF	2301	2,088,587	1,985,752	2,579,180	2,579,180
Transportation Charges ISF	2302	4,927,420	5,464,773	5,618,085	5,618,085
Motorpool ISF	2303	4,231	392	3,776	3,776
Transportation Work Order	2304	418,975	455,044	200,000	200,000
Transportation Charges ISF Non Uniform Guidance	2305	192,627	14,257	633	633
Utilities	2311	51,782	55,072	60,158	60,158
Services And Supplies Current Year Adj Increase	2991	52,394	22,085	0	0
Services And Supplies Current Year Adj Decrease	2992	(390,665)	(312,583)	(250,000)	(250,000)
Total Services and Supplies		41,221,803	45,763,397	42,700,897	42,700,897
Lease Principal	3316	360,638	428,220	456,090	456,090
Interest On Lease	3456	21,709	21,193	9,490	9,490
Contributions To Outside Agencies	3811	336,776	694,947	100,000	100,000
Total Other Charges		719,123	1,144,360	565,580	565,580
Land	4011	181,598	6,224	0	0
Land Improvements	4012	435,363	866,127	0	0
Buildings And Improvements	4111	68,711	961,189	0	0
3760 Calle Tecate Camarillo	4240	101,448	393,070	0	0
Equipment	4601	11,409,032	1,817,248	0	0
Vehicles	4671	23,336	0	0	0
Computer Software	4701	112,858	41,804	0	0
Total Capital Assets		12,332,345	4,085,662	0	0
Transfers Out To Other Funds	5111	1,062,630	1,126,797	611,038	611,038
Total Other Financing Uses		1,062,630	1,126,797	611,038	611,038
Total Expenditures and Appropriations		214,993,417	226,802,999	223,326,747	223,326,747
Net Cost		95,714,073	98,031,567	114,174,993	114,174,993

Fund: G001 - General Fund

Function: Public Protection

Activity: Detention & Correction

Sheriff Detention Service - 2550

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	143,350,271	147,943,844	148,445,754	148,445,754
Total Revenue	62,411,192	66,012,314	65,598,096	65,598,096
Net County Cost	80,939,079	81,931,529	82,847,658	82,847,658
Auth Positions	545		542	544
FTE Positions	543.8		540.8	542.8

Budget Unit Description:
Sheriff Detention Service

		Budget Unit		2550 Sheriff Detention Service	
		Function		Public Protection	
		Activity		Detention & Correction	
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
Vehicle Code Fines	8811	0	0	0	0
Forfeitures And Penalties	8831	645	0	0	0
Total Fines Forfeitures and Penalties		645	0	0	0
Investment Income	8911	30,000	30,000	30,000	30,000
Rents And Concessions	8931	47,500	13,750	15,000	15,000
Lease Revenue	8935	0	0	0	0
Total Revenue from Use of Money and Property		77,500	43,750	45,000	45,000
State Corrections	9171	233,854	239,169	232,260	232,260
State Proposition 172 Public Safety Funds	9231	34,922,000	34,922,000	36,561,000	36,561,000
State Citizens Option For Public Safety (COPS)	9241	983,394	0	0	0
State Backfill AB143	9248	425,450	425,450	425,450	425,450
2011 Realignment Community Corrections	9249	12,245,564	12,245,564	13,330,000	13,330,000
State Other	9252	2,499,723	2,597,814	407,684	407,684
2011 Realignment Sales Tax Public Safety	9255	13,057,398	13,303,014	13,586,780	13,586,780
Federal Other	9351	338,237	536,576	0	0
Federal Aid COVID-19	9352	(252)	(0)	0	0
Total Intergovernmental Revenues		64,705,367	64,269,587	64,543,174	64,543,174
Civil Process Services	9511	360,947	307,404	264,840	264,840
Booking Fees SB2557	9527	(368)	462	0	0
Law Enforcement Services	9551	35,028	834	0	0
Institutional Care And Services	9633	1,434,594	577,359	578,000	578,000
Total Charges for Services		1,830,200	886,059	842,840	842,840
Opioid Settlement	9765	0	0	101,848	101,848
Cash Overage	9789	100	0	0	0
Miscellaneous Revenue	9790	576,954	807,031	65,234	65,234
Total Miscellaneous Revenues		577,054	807,031	167,082	167,082
Sale of Capital Assets	9821	0	5,887	0	0
Total Other Financing Sources		0	5,887	0	0
Total Revenues		67,190,767	66,012,314	65,598,096	65,598,096
Regular Salaries	1101	46,561,227	47,867,973	53,478,431	53,478,431
Extra Help	1102	424,270	923,283	569,660	569,660
Overtime	1105	11,474,575	12,654,783	11,870,820	11,870,820
Supplemental Payments	1106	2,236,927	2,928,993	2,485,200	2,485,200
Terminations	1107	1,297,571	1,147,748	0	0

Budget Unit 2550 Sheriff Detention Service
Function Public Protection
Activity Detention & Correction

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
Call Back Staffing	1108	2,217,036	2,147,414	2,035,540	2,035,540
Retirement Contribution	1121	13,701,091	14,386,271	12,995,912	12,995,912
OASDI Contribution	1122	1,046,721	1,181,185	1,040,539	1,040,539
FICA Medicare	1123	953,518	1,004,998	1,028,569	1,028,569
Safe Harbor	1124	7,257	16,698	14,982	14,982
Retiree Health Payment 1099	1128	13,511	0	0	0
457 Supplemental Retirement Plan	1130	5,949	11,497	0	0
Group Insurance	1141	7,064,585	7,219,480	7,381,020	7,381,020
Life Insurance For Department Heads And Management	1142	4,336	4,308	3,640	3,640
State Unemployment Insurance	1143	(1,584)	0	0	0
Management Disability Insurance	1144	155,784	158,430	179,794	179,794
Workers' Compensation Insurance	1165	6,996,580	6,584,147	6,598,695	6,598,695
401K Plan	1171	1,091,936	1,118,546	1,167,778	1,167,778
Legacy Health Reimbursement Arrangement	1172	0	0	361,760	361,760
Salary And Employee Benefits Current Year Adj Increase	1991	38,405	1,831	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(4,329)	(25,518)	0	0
Total Salaries and Employee Benefits		95,285,364	99,332,066	101,212,340	101,212,340
Agricultural	2011	31,010	79,008	64,380	64,380
Clothing And Personal Supplies	2021	231,017	118,671	160,590	160,590
Uniform Allowance	2022	454,074	479,370	511,736	511,736
Communications	2031	52,109	47,908	63,546	63,546
Voice Data ISF	2032	388,409	394,906	391,610	391,610
Radio Communications ISF	2033	64,607	142,901	164,267	164,267
Food	2041	3,372,190	3,303,488	3,800,000	3,800,000
Kitchen Supplies	2051	362,565	304,997	385,912	385,912
Bedding And Linens Supplies	2052	74,449	72,191	76,873	76,873
Laundry Supplies	2053	38,075	15,176	43,285	43,285
Janitorial Supplies	2054	313,473	306,370	322,154	322,154
Hazardous Material Disposal	2057	11,091	17,617	10,650	10,650
Housekeeping Grounds ISF Charges	2058	13,831	52	0	0
General Insurance Allocation ISF	2071	3,698,120	4,244,672	4,509,582	4,509,582
Insurance	2072	110,218	0	0	0

Budget Unit 2550 Sheriff Detention Service
Function Public Protection
Activity Detention & Correction

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 Liability Ultimate Loss Expense 1099	2074	0	533,060	0	0
Income Protection Plan Payments	2080	0	0	0	0
Equipment Maintenance	2101	1,100	20,067	565	565
Equipment Maintenance Contracts	2102	0	134,942	0	0
Maintenance Supplies And Parts	2104	4,084	5,812	21,679	21,679
Building And Improvements Supplies And Parts	2111	3,484	1,640	5,000	5,000
Buildings And Improvements Maintenance	2112	9,733	2,799	18,806	18,806
Facilities And Materials Sq Ft Allocation ISF	2114	9,128,298	9,852,156	9,553,417	9,553,417
Facilities Projects ISF	2115	13,149	2,462	0	0
Other Maintenance ISF	2116	11,230	14,832	0	0
Medical And Laboratory Supplies	2121	4,937	8,735	2,716	2,716
Medical Claims ISF	2122	690	937	770	770
Memberships And Dues	2131	1,629	994	7,523	7,523
Cash Shortage	2156	483	573	0	0
Miscellaneous Expense	2159	5,173	11,955	7,500	7,500
Office Supplies	2161	114,007	100,694	122,432	122,432
Printing And Binding Non ISF	2162	0	1,184	4,734	4,734
Books And Publications	2163	14,885	13,162	25,904	25,904
Mail Center ISF	2164	60,096	57,173	63,773	63,773
Purchasing Charges ISF	2165	43,000	69,384	69,234	69,234
Graphics Charges ISF	2166	58,436	40,972	8,791	8,791
Copy Machine Chgs ISF	2167	99,798	121,833	132,679	132,679
Stores ISF	2168	15,307	10,687	0	0
Postage And Special Delivery	2169	1,791	1,980	2,200	2,200
Miscellaneous Office Expense	2179	40,588	30,270	25,122	25,122
Marketing And Advertising	2193	0	29	0	0
Software Maintenance Agreements	2194	48,189	148,846	81,164	81,164
Contributions And Grants To Non Governmental Agencies	2196	160,825	377,091	0	0
Professional Medical Services	2197	17,834,341	21,061,814	22,740,000	22,740,000
Other Professional And Specialized Services Non ISF	2199	1,727,796	419,349	211,130	211,130
Information Technology ISF	2202	31,098	280,155	278,722	278,722
Public Works ISF Charges	2205	105,000	0	0	0

Budget Unit 2550 Sheriff Detention Service
Function Public Protection
Activity Detention & Correction

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
Special Services ISF	2206	39,737	32,938	54,037	54,037
Employee Benefits ISF	2210	600,848	662,620	641,222	641,222
Publications And Legal Notices	2221	180	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	7,674	6,204	30,812	30,812
Software Subscriptions Non ISF	2236	194,749	215,672	245,021	245,021
Building Leases And Rentals Noncounty Owned	2241	700	0	0	0
Storage Charges ISF	2244	0	549	0	0
Computer Equipment <5000	2261	612,628	402,727	135,284	135,284
Furniture And Fixtures <5000	2262	28,985	186,800	69,028	69,028
Minor Equipment	2264	546,186	1,208,411	962,931	962,931
Training ISF	2272	266	0	0	0
Education Conference And Seminars	2273	46,364	39,753	90,469	90,469
Private Vehicle Mileage	2291	1,300	5,209	3,850	3,850
Travel Expense	2292	117,529	86,340	95,690	95,690
Freight, Express, Other Delivery	2293	547	2,140	0	0
Gas And Diesel Fuel Non ISF	2294	426	0	0	0
Transportation Expense	2299	5,681	11,014	28,530	28,530
Gas And Diesel Fuel ISF	2301	204,879	184,784	257,322	257,322
Transportation Charges ISF	2302	675,106	707,842	698,867	698,867
Motorpool ISF	2303	495	846	3,441	3,441
Transportation Work Order	2304	34,996	18,933	0	0
Transportation Charges ISF Non Uniform Guidance	2305	34,200	5,600	337	337
Utilities	2311	16,220	15,078	28,127	28,127
Total Services and Supplies		41,924,080	46,646,373	47,233,414	47,233,414
Land Improvements	4012	498,257	49,491	0	0
Buildings And Improvements	4111	766,504	0	0	0
Todd Road Jail Barranca	4260	1,626,750	1,380,165	0	0
Equipment	4601	198,648	330,223	0	0
Computer Software	4701	44,189	205,525	0	0
Total Capital Assets		3,134,347	1,965,405	0	0
Transfers Out To Other Funds	5111	37,437	0	0	0
Total Other Financing Uses		37,437	0	0	0
Total Expenditures and Appropriations		140,381,229	147,943,844	148,445,754	148,445,754

Budget Unit2550 Sheriff Detention Service

FunctionPublic Protection

ActivityDetention & Correction

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
Net Cost	73,190,462	81,931,529	82,847,658	82,847,658

Fund: S040 - Sheriff Inmate Welfare Fund

Function: Public Protection

Activity: Detention & Correction

Sheriff Inmate Welfare - 2570

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,319,053	1,177,870	1,333,167	1,333,167
Total Revenue	482,247	457,759	321,150	321,150
Net County Cost	836,806	720,112	1,012,017	1,012,017
Auth Positions	8		8	8
FTE Positions	8.0		8.0	8.0

Budget Unit Description:

Inmate Welfare Fund is established per Section 4025 of the California Penal Code. Its purpose is primarily for the benefit, education, and welfare of inmates confined in the County jail (including vocational, recreational, and religious services).

Budget Unit 2570 Sheriff Inmate Welfare
Function Public Protection
Activity Detention & Correction

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
Miscellaneous Revenue	9790	458,678	457,759	321,150	321,150
Total Miscellaneous Revenues		458,678	457,759	321,150	321,150
Transfers In From Other Funds	9831	1,000	0	0	0
Total Other Financing Sources		1,000	0	0	0
Total Revenues		459,678	457,759	321,150	321,150
Regular Salaries	1101	599,962	614,993	694,864	694,864
Supplemental Payments	1106	22,982	14,818	16,137	16,137
Terminations	1107	14,764	13,158	30,650	30,650
Retirement Contribution	1121	96,118	94,559	110,310	110,310
OASDI Contribution	1122	38,769	38,991	46,046	46,046
FICA Medicare	1123	9,067	9,119	12,596	12,596
Group Insurance	1141	130,452	142,864	157,719	157,719
Life Insurance For Department Heads And Management	1142	295	306	242	242
State Unemployment Insurance	1143	(13)	0	0	0
Management Disability Insurance	1144	1,871	2,978	1,881	1,881
Workers' Compensation Insurance	1165	13,457	11,974	11,124	11,124
401K Plan	1171	9,923	6,876	8,939	8,939
Legacy Health Reimbursement Arrangement	1172	0	0	4,480	4,480
Total Salaries and Employee Benefits		937,648	950,636	1,094,988	1,094,988
Communications	2031	0	0	0	0
Voice Data ISF	2032	8,248	7,884	8,271	8,271
Food	2041	40	0	1,000	1,000
Other Household Expense	2056	6,488	9,012	10,000	10,000
General Insurance Allocation ISF	2071	8,527	7,644	7,643	7,643
Maintenance Supplies And Parts	2104	55	0	0	0
Memberships And Dues	2131	515	530	500	500
Cost Allocation Plan Charges	2158	14,684	11,570	16,403	16,403
Office Supplies	2161	4,717	4,739	5,000	5,000
Printing And Binding Non ISF	2162	343	1,357	1,500	1,500
Books And Publications	2163	10,393	11,662	12,000	12,000
Mail Center ISF	2164	2,327	1,111	2,643	2,643
Purchasing Charges ISF	2165	4,696	4,929	4,446	4,446
Graphics Charges ISF	2166	2,307	244	0	0
Copy Machine Chgs ISF	2167	4,487	3,105	5,081	5,081

Budget Unit 2570 Sheriff Inmate Welfare
Function Public Protection
Activity Detention & Correction

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
Postage And Special Delivery 2169	82	0	0	0
Miscellaneous Office Expense 2179	1,348	2,239	0	0
Software Maintenance Agreements 2194	0	50	0	0
Other Professional And Specialized Services Non ISF 2199	113,303	144,360	144,028	144,028
Employee Benefits ISF 2210	1,065	0	0	0
Computer Equipment <5000 2261	11,993	15	0	0
Furniture And Fixtures <5000 2262	0	885	0	0
Minor Equipment 2264	1,300	1,997	5,000	5,000
Training ISF 2272	0	0	0	0
Education Conference And Seminars 2273	1,419	1,850	2,000	2,000
Travel Expense 2292	2,551	3,552	3,500	3,500
Gas And Diesel Fuel ISF 2301	846	503	1,087	1,087
Transportation Charges ISF 2302	7,790	7,939	8,077	8,077
Transportation Charges ISF Non Uniform Guidance 2305	400	58	0	0
Utilities 2311	200	0	0	0
Total Services and Supplies	210,125	227,234	238,179	238,179
Total Expenditures and Appropriations	1,147,772	1,177,870	1,333,167	1,333,167
Net Cost	688,094	720,112	1,012,017	1,012,017

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Fund: S040 - Sheriff Inmate Welfare Fund

Function: Public Protection

Activity: Detention & Correction

Sheriff Inmate Commissary - 2580

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	2,105,901	1,682,021	1,848,099	1,848,099
Total Revenue	2,109,915	1,907,360	1,893,426	1,893,426
Net County Cost	(4,014)	(225,339)	(45,327)	(45,327)
Auth Positions	11		9	9
FTE Positions	9.0		7.0	7.0

Budget Unit Description:

The Sheriff Inmate Commissary is established per Section 4025 of the California Penal Code. Inmates can purchase writing materials, postage stamps, candy, and personal articles.

Budget Unit 2580 Sheriff Inmate Commissary
Function Public Protection
Activity Detention & Correction

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 Court Fines	8821	0	185	0	0
Total Fines Forfeitures and Penalties		0	185	0	0
Investment Income	8911	136,457	127,449	116,228	116,228
Total Revenue from Use of Money and Property		136,457	127,449	116,228	116,228
Other Sales	9751	1,770,126	1,779,726	1,777,198	1,777,198
Total Miscellaneous Revenues		1,770,126	1,779,726	1,777,198	1,777,198
Transfers In From Other Funds	9831	35,000	0	0	0
Total Other Financing Sources		35,000	0	0	0
Total Revenues		1,941,583	1,907,360	1,893,426	1,893,426
Regular Salaries	1101	362,838	377,806	386,114	386,114
Extra Help	1102	7,073	0	23,738	23,738
Overtime	1105	1,693	522	0	0
Supplemental Payments	1106	17,546	10,290	8,896	8,896
Terminations	1107	10,953	8,021	23,000	23,000
Retirement Contribution	1121	60,554	59,118	63,653	63,653
OASDI Contribution	1122	25,405	24,655	25,963	25,963
FICA Medicare	1123	6,044	5,766	7,359	7,359
Safe Harbor	1124	259	0	0	0
Retiree Health Payment 1099	1128	16,717	7,228	0	0
457 Supplemental Retirement Plan	1130	212	0	712	712
Group Insurance	1141	66,363	91,296	88,740	88,740
Life Insurance For Department Heads And Management	1142	277	265	202	202
State Unemployment Insurance	1143	(10)	0	0	0
Management Disability Insurance	1144	695	644	744	744
Workers' Compensation Insurance	1165	9,207	7,136	6,083	6,083
401K Plan	1171	11,243	10,976	12,409	12,409
Total Salaries and Employee Benefits		597,069	603,723	647,613	647,613
Clothing And Personal Supplies	2021	2,352	1,630	1,700	1,700
Communications	2031	1,202	337	0	0
Voice Data ISF	2032	3,045	2,912	3,053	3,053
Radio Communications ISF	2033	0	0	0	0
Janitorial Supplies	2054	101	85	0	0
Other Household Expense	2056	989,761	962,400	1,100,000	1,100,000
General Insurance Allocation ISF	2071	7,461	6,689	8,599	8,599

Budget Unit 2580 Sheriff Inmate Commissary
Function Public Protection
Activity Detention & Correction

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
Equipment Maintenance Contracts	2102	0	1,545	1,545	1,545
Maintenance Supplies And Parts	2104	10	88	0	0
Other Maintenance ISF	2116	0	3,220	0	0
Memberships And Dues	2131	0	0	0	0
Cost Allocation Plan Charges	2158	21,976	21,596	15,968	15,968
Miscellaneous Expense	2159	0	1,137	0	0
Office Supplies	2161	2,603	2,069	0	0
Printing And Binding Non ISF	2162	18,998	8,027	0	0
Mail Center ISF	2164	6,935	294	6,262	6,262
Purchasing Charges ISF	2165	6,624	7,459	6,826	6,826
Graphics Charges ISF	2166	3,924	2,473	0	0
Stores ISF	2168	165	0	0	0
Miscellaneous Office Expense	2179	159	0	0	0
Software Maintenance Agreements	2194	1,545	734	115	115
Other Professional And Specialized Services Non ISF	2199	13,278	29,135	30,000	30,000
Information Technology ISF	2202	192	0	211	211
Employee Benefits ISF	2210	33,277	18,628	18,954	18,954
Computer Equipment <5000	2261	175	0	0	0
Furniture And Fixtures <5000	2262	383	0	0	0
Minor Equipment	2264	0	159	0	0
Education Conference And Seminars	2273	0	0	0	0
Travel Expense	2292	0	0	0	0
Gas And Diesel Fuel ISF	2301	1,785	1,659	2,241	2,241
Transportation Charges ISF	2302	1,887	1,897	2,012	2,012
Transportation Work Order	2304	3,020	4,125	3,000	3,000
Total Services and Supplies		1,120,860	1,078,298	1,200,486	1,200,486
Total Expenditures and Appropriations		1,717,929	1,682,021	1,848,099	1,848,099
Net Cost		(223,654)	(225,339)	(45,327)	(45,327)

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Fund: G001 - General Fund

Function: Public Protection

Activity: Detention & Correction

Ventura County Probation Agency - 2600

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	92,336,324	92,196,976	95,129,012	95,129,012
Total Revenue	51,323,749	47,041,119	50,406,007	50,406,007
Net County Cost	41,012,575	45,155,857	44,723,005	44,723,005
Auth Positions	441		443	443
FTE Positions	441.0		443.0	443.0

Budget Unit Description:
Ventura County Probation Agency

Budget Unit 2600 Ventura County Probation Agency
Function Public Protection
Activity Detention & Correction

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
Investment Income	8911	541,839	0	0	0
Total Revenue from Use of Money and Property		541,839	0	0	0
2011 Realignment Vehicle License Fee	9036	4,995,661	6,502,112	7,697,193	7,697,193
State Public Assistance Programs	9071	191,649	216,687	185,220	185,220
2011 Realignment Sales Tax Social Services	9072	35,000	35,000	35,000	35,000
State Social Services Public Assistance 17602	9073	835,500	835,500	835,500	835,500
State Corrections	9171	879,738	927,702	1,045,000	1,045,000
State SB823	9172	2,282,264	3,238,614	3,589,219	3,589,219
State Proposition 172 Public Safety Funds	9231	9,319,661	9,861,500	10,324,000	10,324,000
State Backfill AB143	9248	973,345	973,345	973,345	973,345
2011 Realignment Community Corrections	9249	10,414,940	10,598,450	10,630,000	10,630,000
State Other	9252	2,172,925	2,688,497	2,191,593	2,191,593
State AB1913 Juvenile Programs	9254	3,281,443	3,872,306	5,223,126	5,223,126
2011 Realignment Sales Tax Public Safety	9255	187,000	264,054	198,645	198,645
2011 Realignment Sales Tax Juvenile Justice	9256	5,069,760	5,704,814	5,643,166	5,643,166
Federal Children	9272	575,117	969,049	1,246,000	1,246,000
Federal Public Assistance Programs	9273	151,043	0	0	0
Total Intergovernmental Revenues		41,365,045	46,687,630	49,817,007	49,817,007
Institutional Care And Services	9633	66	12	0	0
Contract Revenue	9703	8,493	0	0	0
PC1203.1B Probation Supv	9704	(1,736)	1,563	0	0
Other Interfund Revenue	9729	137	2,171	0	0
Total Charges for Services		6,959	3,746	0	0
Other Sales	9751	74,680	87,520	81,000	81,000
Opioid Settlement	9765	61,565	101,092	425,000	425,000
Contributions And Donations	9770	21,476	42,538	33,000	33,000
Other Non-Governmental Grant Revenue	9780	15	0	0	0
Miscellaneous Revenue	9790	17	50,982	50,000	50,000
Total Miscellaneous Revenues		157,754	282,132	589,000	589,000
Sale of Capital Assets	9821	0	21,982	0	0
Insurance Recoveries	9851	0	45,629	0	0
Total Other Financing Sources		0	67,612	0	0
Total Revenues		42,071,598	47,041,119	50,406,007	50,406,007

Budget Unit 2600 Ventura County Probation Agency
Function Public Protection
Activity Detention & Correction

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
Regular Salaries	1101	29,574,854	32,356,903	36,285,277	36,285,277
Extra Help	1102	347,810	441,391	465,920	465,920
Overtime	1105	2,771,497	3,223,446	3,000,260	3,000,260
Supplemental Payments	1106	2,016,373	2,438,249	2,359,362	2,359,362
Terminations	1107	1,288,992	1,162,783	0	0
Call Back Staffing	1108	642,949	529,991	527,720	527,720
Retirement Contribution	1121	9,432,356	10,550,086	10,276,079	10,276,079
OASDI Contribution	1122	382,695	421,561	477,613	477,613
FICA Medicare	1123	541,124	592,966	655,165	655,165
Safe Harbor	1124	7,003	9,187	9,533	9,533
Retiree Health Payment 1099	1128	150,455	195,106	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	42,487	53,118	0	0
457 Supplemental Retirement Plan	1130	5,925	6,349	0	0
Group Insurance	1141	5,232,499	5,663,654	6,421,162	6,421,162
Life Insurance For Department Heads And Management	1142	15,041	15,266	14,009	14,009
State Unemployment Insurance	1143	(836)	0	0	0
Management Disability Insurance	1144	50,698	46,186	52,857	52,857
Workers' Compensation Insurance	1165	2,969,967	3,504,529	3,825,334	3,825,334
401K Plan	1171	725,971	775,720	906,711	906,711
Legacy Health Reimbursement Arrangement	1172	0	0	320,320	320,320
Salary And Employee Benefits Current Year Adj Increase	1991	4,489,054	3,721,778	3,925,607	3,925,607
Salary And Employee Benefits Current Year Adj Decrease	1992	(841,616)	(57,117)	(675,000)	(675,000)
Total Salaries and Employee Benefits		59,845,297	65,651,151	68,847,929	68,847,929
Clothing And Personal Supplies	2021	153,283	256,810	177,300	177,300
Uniform Allowance	2022	235,333	310,017	304,817	304,817
Communications	2031	124,345	98,630	117,610	117,610
Voice Data ISF	2032	625,873	647,416	631,747	631,747
Radio Communications ISF	2033	53,030	66,996	64,734	64,734
Food	2041	433,780	412,630	460,700	460,700
Kitchen Supplies	2051	30,027	31,155	30,000	30,000
Bedding And Linens Supplies	2052	5,112	2,163	0	0
Laundry Supplies	2053	3,176	4,968	5,000	5,000

Budget Unit 2600 Ventura County Probation Agency
Function Public Protection
Activity Detention & Correction

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
Janitorial Supplies	2054	86,869	76,651	91,000	91,000
Janitorial Services Non ISF	2055	1,656	1,311	1,500	1,500
Other Household Expense	2056	418	0	0	0
Hazardous Material Disposal	2057	1,210	1,143	2,500	2,500
Housekeeping Grounds ISF Charges	2058	6,740	2,937	10,600	10,600
General Insurance Allocation ISF	2071	1,074,271	957,825	925,156	925,156
Income Protection Plan Payments	2080	(27,946)	29,512	0	0
Witness And Interpreter Expense	2091	21,808	20,531	19,500	19,500
Equipment Maintenance	2101	0	6,111	18,608	18,608
Equipment Maintenance Contracts	2102	4,759	2,451	3,500	3,500
Maintenance Supplies And Parts	2104	0	11	0	0
Building And Improvements Supplies And Parts	2111	3,550	20,435	8,100	8,100
Buildings And Improvements Maintenance	2112	776	29,475	2,500	2,500
Facilities And Materials Sq Ft Allocation ISF	2114	4,797,870	5,210,159	5,049,984	5,049,984
Facilities Projects ISF	2115	52,124	311,519	250,000	250,000
Other Maintenance ISF	2116	129,025	228,550	30,184	30,184
Medical And Laboratory Supplies	2121	51,428	45,567	21,100	21,100
Memberships And Dues	2131	63,214	54,291	54,288	54,288
Miscellaneous Expense	2159	50,182	30,680	40,366	40,366
Office Expense Allowance Admin Policy VII-C-1	2160	0	736	0	0
Office Supplies	2161	92,338	76,450	82,000	82,000
Printing And Binding Non ISF	2162	7,890	0	3,175	3,175
Books And Publications	2163	12,388	13,520	12,600	12,600
Mail Center ISF	2164	78,185	65,489	65,882	65,882
Purchasing Charges ISF	2165	36,838	42,796	40,517	40,517
Graphics Charges ISF	2166	34,967	36,802	25,400	25,400
Copy Machine Chgs ISF	2167	52,453	60,001	67,139	67,139
Stores ISF	2168	16,372	7,610	7,650	7,650
Postage And Special Delivery	2169	402	1,505	600	600
Miscellaneous Office Expense	2179	60,633	62,265	52,500	52,500
Board And Commission Member Compensation 1099	2181	0	1,800	2,000	2,000
Lab Services - Non Medical	2188	0	0	0	0

Budget Unit 2600 Ventura County Probation Agency
Function Public Protection
Activity Detention & Correction

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
Marketing And Advertising	2193	63,132	13,238	10,000	10,000
Software Maintenance Agreements	2194	41,533	42,137	31,557	31,557
Other Medical Services	2195	79,223	56,393	42,000	42,000
Professional Medical Services	2197	1,487,135	1,682,439	1,890,251	1,890,251
Other Professional And Specialized Services Non ISF	2199	5,233,216	6,990,684	10,531,729	10,531,729
Employee Health Services	2201	48,175	129,637	172,891	172,891
Information Technology ISF	2202	1,079,288	1,120,318	1,299,977	1,299,977
County Geographical Information Systems Expense ISF	2203	0	0	9,337	9,337
Special Services ISF	2206	56,543	93,225	78,366	78,366
Employee Benefits ISF	2210	611,852	640,178	620,204	620,204
Publications And Legal Notices	2221	463	1,304	650	650
Rent And Leases Equipment Noncounty Owned	2231	110,528	141,909	199,500	199,500
Software Subscriptions Non ISF	2236	271,571	226,597	297,052	297,052
Building Leases And Rentals Noncounty Owned	2241	119,913	287,789	300,128	300,128
Building Leases And Rentals County Owned	2242	285,408	328,000	97,662	97,662
Building Lease Non Uniform Guidance	2246	261,390	293,966	327,889	327,889
Long Term Lease Other Rent	2249	31,427	0	0	0
Computer Equipment <5000	2261	263,737	101,004	159,000	159,000
Furniture And Fixtures <5000	2262	56,685	107,376	27,000	27,000
Minor Equipment	2264	1,187,868	578,735	190,000	190,000
Education Conference And Seminars	2273	149,031	146,970	228,000	228,000
Private Vehicle Mileage	2291	11,262	9,285	11,786	11,786
Travel Expense	2292	354,953	388,310	321,300	321,300
Freight, Express, Other Delivery	2293	419	9,474	1,000	1,000
Gas And Diesel Fuel Non ISF	2294	0	0	500	500
Transportation Expense	2299	11,177	12,969	12,000	12,000
Gas And Diesel Fuel ISF	2301	58,028	58,438	72,960	72,960
Transportation Charges ISF	2302	369,820	383,951	331,744	331,744
Transportation Work Order	2304	28,296	1,859	6,000	6,000
Transportation Charges ISF Non Uniform Guidance	2305	20,947	3,379	5,028	5,028
Services And Supplies Current Year Adj Increase	2991	573,477	202,454	218,409	218,409

Budget Unit2600 Ventura County Probation Agency

FunctionPublic Protection

ActivityDetention & Correction

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
Total Services and Supplies	21,240,876	23,280,937	26,174,177	26,174,177
Lease Principal3316	242,560	106,445	106,446	106,446
Interest On Lease3456	797	460	460	460
Total Other Charges	243,357	106,906	106,906	106,906
Buildings And Improvements4111	1,564,611	2,982,325	0	0
Equipment4601	462,336	175,657	0	0
Total Capital Assets	2,026,947	3,157,983	0	0
Total Expenditures and Appropriations	83,356,476	92,196,976	95,129,012	95,129,012
Net Cost	41,284,877	45,155,857	44,723,005	44,723,005

Fund: G001 - General Fund

Function: Public Protection

Activity: Protection Inspection

Agriculture Commissioner - 2800

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	10,294,421	10,497,172	11,272,188	11,272,188
Total Revenue	6,348,010	7,588,310	7,061,603	7,061,603
Net County Cost	3,946,411	2,908,862	4,210,585	4,210,585
Auth Positions	65		66	66
FTE Positions	65.0		66.0	66.0

Budget Unit Description:

The Ventura County Agricultural Commissioner/Sealer of Weights & Measures serves as the primary local enforcement agent for State Agricultural and Weights & Measures laws and regulations. Agricultural Commissioners and Sealers have a unique and important role in the protection and promotion of agriculture, farmworker health and safety, the protection of the environmental resources, and the assurance of a fair marketplace for both businesses and consumers.

Budget Unit 2800 Agriculture Commissioner
Function Public Protection
Activity Protection Inspection

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
Business Licenses	8721	27,095	28,060	27,500	27,500
Commercial Activity Permit	8771	757,863	726,995	637,000	637,000
Special Use Permit	8772	305,085	274,743	297,892	297,892
Other Licenses And Permits	8799	52,455	36,143	29,500	29,500
Total Licenses Permits and Franchises		1,142,497	1,065,941	991,892	991,892
Forfeitures And Penalties	8831	100,600	82,046	71,311	71,311
Total Fines Forfeitures and Penalties		100,600	82,046	71,311	71,311
State Agriculture	9141	6,600	6,600	0	0
State Other	9252	4,736,827	5,472,021	5,304,900	5,304,900
Total Intergovernmental Revenues		4,743,427	5,478,621	5,304,900	5,304,900
Agricultural Services	9501	978,655	868,531	683,300	683,300
Total Charges for Services		978,655	868,531	683,300	683,300
Cash Overage	9789	1	0	0	0
Miscellaneous Revenue	9790	65,737	93,170	10,200	10,200
Total Miscellaneous Revenues		65,738	93,170	10,200	10,200
Total Revenues		7,030,917	7,588,310	7,061,603	7,061,603
Regular Salaries	1101	4,743,161	5,065,351	5,628,242	5,628,242
Extra Help	1102	339,883	319,032	310,440	310,440
Overtime	1105	140,759	131,424	132,860	132,860
Supplemental Payments	1106	301,263	189,005	165,236	165,236
Terminations	1107	42,141	43,638	0	0
Call Back Staffing	1108	1,419	1,999	0	0
Retirement Contribution	1121	798,456	807,342	859,836	859,836
OASDI Contribution	1122	323,349	334,905	353,342	353,342
FICA Medicare	1123	81,618	84,141	90,431	90,431
Safe Harbor	1124	10,522	13,105	8,166	8,166
457 Supplemental Retirement Plan	1130	10,754	9,967	0	0
Group Insurance	1141	925,970	991,471	1,026,856	1,026,856
Life Insurance For Department Heads And Management	1142	2,465	2,195	612	612
State Unemployment Insurance	1143	(135)	0	0	0
Management Disability Insurance	1144	6,964	6,438	8,046	8,046
Workers' Compensation Insurance	1165	132,510	67,499	179,808	179,808
401K Plan	1171	120,845	132,338	123,636	123,636
Legacy Health Reimbursement Arrangement	1172	0	0	30,240	30,240

Budget Unit 2800 Agriculture Commissioner
Function Public Protection
Activity Protection Inspection

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 Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		7,981,943	8,199,850	8,917,751	8,917,751
Agricultural	2011	0	993	0	0
Clothing And Personal Supplies	2021	11,158	12,370	4,495	4,495
Communications	2031	36,873	38,504	31,960	31,960
Voice Data ISF	2032	50,377	55,150	53,637	53,637
Radio Communications ISF	2033	8,380	5,384	6,147	6,147
Hazardous Material Disposal	2057	0	1,100	3,604	3,604
Housekeeping Grounds ISF Charges	2058	3,216	2,776	0	0
General Insurance Allocation ISF	2071	89,079	101,172	131,876	131,876
Equipment Maintenance	2101	277	770	1,706	1,706
Equipment Maintenance Contracts	2102	8,861	0	0	0
Maintenance Supplies And Parts	2104	0	76	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	113,076	121,368	150,504	150,504
Facilities Projects ISF	2115	47,312	9,153	11,199	11,199
Other Maintenance ISF	2116	14,474	15,143	1,992	1,992
Medical And Laboratory Supplies	2121	1,811	6,407	2,302	2,302
Medical Claims ISF	2122	123	83	230	230
Memberships And Dues	2131	6,104	5,929	7,310	7,310
Miscellaneous Expense	2159	597	4,258	0	0
Office Supplies	2161	16,696	12,809	36,313	36,313
Printing And Binding Non ISF	2162	0	0	661	661
Books And Publications	2163	3,491	966	1,612	1,612
Mail Center ISF	2164	22,188	13,223	15,981	15,981
Purchasing Charges ISF	2165	1,859	2,268	2,067	2,067
Graphics Charges ISF	2166	15,895	9,768	1,275	1,275
Copy Machine Chgs ISF	2167	19,184	23,190	22,576	22,576
Stores ISF	2168	656	153	283	283
Postage And Special Delivery	2169	226	305	0	0
Miscellaneous Office Expense	2179	14,516	10,791	27,836	27,836
Marketing And Advertising	2193	5,063	10,681	0	0
Software Maintenance Agreements	2194	3,740	0	11,900	11,900
Other Professional And Specialized Services Non ISF	2199	261,196	402,781	735,796	735,796

Budget Unit 2800 Agriculture Commissioner
Function Public Protection
Activity Protection Inspection

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
Employee Health Services	2201	6,102	5,355	6,568	6,568
Information Technology ISF	2202	165,607	182,712	210,411	210,411
County Geographical Information Systems Expense ISF	2203	1,488	1,806	115,552	115,552
Special Services ISF	2206	542	820	0	0
Employee Benefits ISF	2210	34,616	41,313	46,670	46,670
Publications And Legal Notices	2221	50	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	1,434	2,477	0	0
Software Subscriptions Non ISF	2236	10,706	11,098	0	0
Building Leases And Rentals Noncounty Owned	2241	0	780	0	0
Building Leases And Rentals County Owned	2242	130,767	166,192	171,180	171,180
Ground Facility Lease And Rent	2243	2,195	223	0	0
Computer Equipment <5000	2261	28,558	17,141	21,917	21,917
Furniture And Fixtures <5000	2262	0	344	0	0
Minor Equipment	2264	8,961	4,504	28,486	28,486
Education Conference And Seminars	2273	13,111	16,135	5,000	5,000
Private Vehicle Mileage	2291	7,801	8,499	8,979	8,979
Travel Expense	2292	24,483	19,725	15,916	15,916
Freight, Express, Other Delivery	2293	634	185	0	0
Transportation Expense	2299	262	219	7,948	7,948
Gas And Diesel Fuel ISF	2301	85,916	76,458	108,001	108,001
Transportation Charges ISF	2302	308,034	314,499	316,220	316,220
Motorpool ISF	2303	0	247	0	0
Transportation Work Order	2304	5,524	8,656	0	0
Transportation Charges ISF Non Uniform Guidance	2305	12,445	1,924	0	0
Total Services and Supplies		1,605,665	1,748,880	2,326,110	2,326,110
Buildings And Improvements	4111	0	548,442	0	0
Equipment	4601	0	0	0	0
Total Capital Assets		0	548,442	0	0
Transfers Out To Other Funds	5111	0	0	28,327	28,327
Total Other Financing Uses		0	0	28,327	28,327
Total Expenditures and Appropriations		9,587,608	10,497,172	11,272,188	11,272,188

Budget Unit2800 Agriculture Commissioner

FunctionPublic Protection

ActivityProtection Inspection

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
Net Cost	2,556,690	2,908,862	4,210,585	4,210,585

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Fund: G001 - General Fund

Function: Public Protection

Activity: Protection Inspection

RMA Code Compliance - 2950

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	2,948,288	2,767,486	2,984,249	2,984,249
Total Revenue	746,048	824,803	623,046	623,046
Net County Cost	2,202,240	1,942,683	2,361,203	2,361,203
Auth Positions	16		17	17
FTE Positions	16.0		17.0	17.0

Budget Unit Description:

The Code Compliance Division comprises of Building & Zoning Enforcement.

Budget Unit 2950 RMA Code Compliance
Function Public Protection
Activity Protection Inspection

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
Commercial Activity Permit	8771	0	0	0	0
Special Use Permit	8772	0	0	0	0
Other Licenses And Permits Indirect Revenue	8798	17,015	16,219	16,085	16,085
Other Licenses And Permits	8799	35,007	62,078	40,033	40,033
Total Licenses Permits and Franchises		52,022	78,297	56,118	56,118
Forfeitures And Penalties	8831	0	86,552	5,000	5,000
Total Fines Forfeitures and Penalties		0	86,552	5,000	5,000
State Other	9252	0	0	0	0
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		0	0	0	0
Planning And Engineering Services	9481	292,707	377,763	301,947	301,947
Other Charges For Services	9708	235,779	225,360	254,981	254,981
Total Charges for Services		528,487	603,123	556,928	556,928
Cash Overage	9789	1	2	0	0
Miscellaneous Revenue	9790	1,410	56,829	5,000	5,000
Total Miscellaneous Revenues		1,411	56,832	5,000	5,000
Total Revenues		581,920	824,803	623,046	623,046
Regular Salaries	1101	1,619,613	1,642,616	1,719,517	1,719,517
Extra Help	1102	12,301	26,742	0	0
Overtime	1105	17,430	10,749	16,120	16,120
Supplemental Payments	1106	64,327	48,172	47,887	47,887
Terminations	1107	2,238	20,294	0	0
Call Back Staffing	1108	0	14	0	0
Retirement Contribution	1121	266,653	241,184	277,297	277,297
OASDI Contribution	1122	103,571	104,387	110,685	110,685
FICA Medicare	1123	24,891	25,456	26,744	26,744
Safe Harbor	1124	374	1,152	0	0
Retiree Health Payment 1099	1128	0	9,298	0	0
457 Supplemental Retirement Plan	1130	307	802	0	0
Group Insurance	1141	235,380	242,010	245,381	245,381
Life Insurance For Department Heads And Management	1142	613	608	528	528
State Unemployment Insurance	1143	(44)	0	0	0
Management Disability Insurance	1144	2,114	1,853	2,561	2,561
Workers' Compensation Insurance	1165	39,627	22,886	17,634	17,634

Budget Unit 2950 RMA Code Compliance
Function Public Protection
Activity Protection Inspection

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
401K Plan	1171	43,295	44,047	39,055	39,055
Legacy Health Reimbursement Arrangement	1172	0	0	8,960	8,960
Total Salaries and Employee Benefits		2,432,688	2,442,270	2,512,369	2,512,369
Clothing And Personal Supplies	2021	2,060	2,030	3,000	3,000
Communications	2031	10,651	9,085	8,000	8,000
Voice Data ISF	2032	7,780	8,594	8,756	8,756
Radio Communications ISF	2033	0	0	2,132	2,132
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	18,480	16,753	18,255	18,255
Equipment Maintenance	2101	0	0	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	45,840	48,852	51,280	51,280
Facilities Projects ISF	2115	367	2,691	0	0
Other Maintenance ISF	2116	281	398	373	373
Medical And Laboratory Supplies	2121	0	0	0	0
Medical Claims ISF	2122	0	0	0	0
Memberships And Dues	2131	2,969	2,553	2,750	2,750
Cash Shortage	2156	0	2	0	0
Miscellaneous Expense	2159	0	0	0	0
Office Supplies	2161	1,852	5,240	7,000	7,000
Printing And Binding Non ISF	2162	0	0	0	0
Books And Publications	2163	0	0	1,000	1,000
Mail Center ISF	2164	22,376	21,054	22,351	22,351
Purchasing Charges ISF	2165	522	770	757	757
Graphics Charges ISF	2166	1,962	983	5,000	5,000
Copy Machine Chgs ISF	2167	273	0	0	0
Stores ISF	2168	278	479	418	418
Miscellaneous Office Expense	2179	148	145	795	795
Marketing And Advertising	2193	21	0	21	21
Software Maintenance Agreements	2194	0	0	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	164,095	33,497	240,658	240,658
Employee Health Services	2201	625	1,013	1,529	1,529
Information Technology ISF	2202	12,968	8,228	6,985	6,985
Public Works ISF Charges	2205	0	51,862	0	0

Budget Unit 2950 RMA Code Compliance
Function Public Protection
Activity Protection Inspection

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
Special Services ISF	2206	214	133	0	0
Employee Benefits ISF	2210	20,569	18,269	18,668	18,668
Publications And Legal Notices	2221	626	0	500	500
Rent And Leases Equipment Noncounty Owned	2231	0	0	0	0
Software Subscriptions Non ISF	2236	21,440	21,630	5,000	5,000
Computer Equipment <5000	2261	1,130	4,009	2,500	2,500
Furniture And Fixtures <5000	2262	3,298	2,582	6,000	6,000
Minor Equipment	2264	0	0	306	306
Education Conference And Seminars	2273	11,726	9,912	7,500	7,500
Private Vehicle Mileage	2291	1,399	1,828	1,000	1,000
Travel Expense	2292	7,030	14,371	5,000	5,000
Gas And Diesel Fuel ISF	2301	4,682	4,286	5,887	5,887
Transportation Charges ISF	2302	21,555	22,810	36,156	36,156
Motorpool ISF	2303	0	0	553	553
Transportation Work Order	2304	0	806	750	750
Transportation Charges ISF Non Uniform Guidance	2305	1,555	224	0	0
Total Services and Supplies		388,771	315,087	471,880	471,880
Equipment	4601	0	10,129	0	0
Total Capital Assets		0	10,129	0	0
Total Expenditures and Appropriations		2,821,460	2,767,486	2,984,249	2,984,249
Net Cost		2,239,539	1,942,683	2,361,203	2,361,203

Fund: S130 - Stormwater Unincorporated

Function: Public Protection

Activity: Flood Control & Soil & Water Conservation

Stormwater Unincorporated - 4090

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	4,905,000	2,311,828	5,005,300	5,005,300
Total Revenue	3,249,200	2,658,446	3,389,200	3,389,200
Net County Cost	1,655,800	(346,618)	1,616,100	1,616,100

Budget Unit Description:

Stormwater Unincorporated

Budget Unit 4090 Stormwater Unincorporated
Function Public Protection
Activity Flood Control & Soil & Water Conservation

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	166	181	0	0
Total Fines Forfeitures and Penalties		166	181	0	0
Investment Income	8911	113,371	117,944	94,400	94,400
Total Revenue from Use of Money and Property		113,371	117,944	94,400	94,400
State Other	9252	0	653	0	0
Total Intergovernmental Revenues		0	653	0	0
Special Assessments	9421	52,298	53,455	56,000	56,000
Contract Revenue	9703	366,005	530,596	683,000	683,000
Other Charges For Services	9708	31,864	25,918	611,000	611,000
Total Charges for Services		450,166	609,969	1,350,000	1,350,000
Transfers In From Other Funds	9831	2,230,000	1,929,700	1,944,800	1,944,800
Total Other Financing Sources		2,230,000	1,929,700	1,944,800	1,944,800
Total Revenues		2,793,704	2,658,446	3,389,200	3,389,200
Equipment Maintenance	2101	1,569	3,040	5,000	5,000
Equipment Maintenance Contracts	2102	0	0	2,500	2,500
Maintenance Supplies And Parts	2104	86	385	3,000	3,000
Cost Allocation Plan Charges	2158	14,890	19,233	9,900	9,900
Miscellaneous Expense	2159	35,469	38,431	391,000	391,000
Books And Publications	2163	300	300	0	0
Purchasing Charges ISF	2165	2,297	2,668	2,300	2,300
Engineering And Technical Surveys	2183	663,425	635,183	1,414,000	1,414,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	125,893	64,578	366,000	366,000
Attorney Services	2185	11,072	13,582	25,000	25,000
Contributions And Grants To Non Governmental Agencies	2196	1,015	1,015	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	410,815	385,916	673,000	673,000
Information Technology ISF	2202	490	0	0	0
Management And Admin Survey ISF	2204	122,800	144,500	151,700	151,700
Public Works ISF Charges	2205	648,823	993,002	1,405,900	1,405,900
Software Subscriptions Non ISF	2236	0	9,995	0	0
Minor Equipment	2264	0	0	5,000	5,000
Total Services and Supplies		2,038,943	2,311,828	4,455,300	4,455,300
Infrastructure PWA Road And Watershed Networks	4901	0	0	550,000	550,000

Budget Unit4090 Stormwater Unincorporated

FunctionPublic Protection

ActivityFlood Control & Soil & Water Conservation

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
Total Capital Assets	0	0	550,000	550,000
Total Expenditures and Appropriations	2,038,943	2,311,828	5,005,300	5,005,300
Net Cost	(754,760)	(346,618)	1,616,100	1,616,100

Budget Unit 4090 Stormwater Unincorporated
Function Public Protection
Activity Flood Control & Soil & Water Conservation

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	166	181	0	0
Total Fines Forfeitures and Penalties		166	181	0	0
Investment Income	8911	113,371	117,944	94,400	94,400
Total Revenue from Use of Money and Property		113,371	117,944	94,400	94,400
State Other	9252	0	653	0	0
Total Intergovernmental Revenues		0	653	0	0
Special Assessments	9421	52,298	53,455	56,000	56,000
Contract Revenue	9703	366,005	530,596	683,000	683,000
Other Charges For Services	9708	31,864	25,918	611,000	611,000
Total Charges for Services		450,166	609,969	1,350,000	1,350,000
Transfers In From Other Funds	9831	2,230,000	1,929,700	1,944,800	1,944,800
Total Other Financing Sources		2,230,000	1,929,700	1,944,800	1,944,800
Total Revenues		2,793,704	2,658,446	3,389,200	3,389,200
Equipment Maintenance	2101	1,569	3,040	5,000	5,000
Equipment Maintenance Contracts	2102	0	0	2,500	2,500
Maintenance Supplies And Parts	2104	86	385	3,000	3,000
Cost Allocation Plan Charges	2158	14,890	19,233	9,900	9,900
Miscellaneous Expense	2159	35,469	38,431	391,000	391,000
Books And Publications	2163	300	300	0	0
Purchasing Charges ISF	2165	2,297	2,668	2,300	2,300
Engineering And Technical Surveys	2183	663,425	635,183	1,414,000	1,414,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	125,893	64,578	366,000	366,000
Attorney Services	2185	11,072	13,582	25,000	25,000
Contributions And Grants To Non Governmental Agencies	2196	1,015	1,015	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	410,815	385,916	673,000	673,000
Information Technology ISF	2202	490	0	0	0
Management And Admin Survey ISF	2204	122,800	144,500	151,700	151,700
Public Works ISF Charges	2205	648,823	993,002	1,405,900	1,405,900
Software Subscriptions Non ISF	2236	0	9,995	0	0
Minor Equipment	2264	0	0	5,000	5,000
Total Services and Supplies		2,038,943	2,311,828	4,455,300	4,455,300
Infrastructure PWA Road And Watershed Networks	4901	0	0	550,000	550,000

Budget Unit4090 Stormwater Unincorporated

FunctionPublic Protection

ActivityFlood Control & Soil & Water Conservation

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
Total Capital Assets	0	0	550,000	550,000
Total Expenditures and Appropriations	2,038,943	2,311,828	5,005,300	5,005,300
Net Cost	(754,760)	(346,618)	1,616,100	1,616,100

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Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

County Clerk and Recorder - 1900

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,872,375	6,158,683	7,113,861	7,113,861
Total Revenue	5,783,000	4,033,550	4,690,456	4,690,456
Net County Cost	89,375	2,125,133	2,423,405	2,423,405
Auth Positions	45		45	45
FTE Positions	45.0		45.0	45.0

Budget Unit Description:

The County Clerk and Recorder's Office is responsible for recording and maintaining legal documents which determine ownership of real property, as well as birth, death and marriage records for Ventura County. The office also issues marriage licenses, performs civil marriage ceremonies, processes fictitious business name filings, and provides for the qualification and registration of notaries and miscellaneous statutory oaths and filings. Documents on file are of vital interest to the public, as well as to the real estate, legal and banking communities. All functions of the office are conducted under provisions of the California State Constitution or various State and County codes.

		Budget Unit		1900 County Clerk and Recorder	
		Function		Public Protection	
		Activity		Other Protection	
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 Licenses And Permits	8799	484,821	541,164	550,000	550,000
Total Licenses Permits and Franchises		484,821	541,164	550,000	550,000
Investment Income	8911	11,291	34,532	12,000	12,000
Total Revenue from Use of Money and Property		11,291	34,532	12,000	12,000
Recording Fees	9561	3,089,338	3,408,348	4,088,456	4,088,456
NSF Check Charge	9707	760	412	0	0
Total Charges for Services		3,090,098	3,408,760	4,088,456	4,088,456
Other Sales	9751	36,333	39,473	40,000	40,000
Cash Overage	9789	0	1,644	0	0
Miscellaneous Revenue	9790	7,581	7,977	0	0
Total Miscellaneous Revenues		43,914	49,094	40,000	40,000
Total Revenues		3,630,124	4,033,550	4,690,456	4,690,456
Regular Salaries	1101	2,563,495	3,184,953	3,658,344	3,658,344
Extra Help	1102	15,864	8,343	14,300	14,300
Overtime	1105	15,881	14,352	28,600	28,600
Supplemental Payments	1106	121,302	92,251	109,408	109,408
Terminations	1107	31,603	34,205	0	0
Retirement Contribution	1121	416,919	482,945	573,162	573,162
OASDI Contribution	1122	165,197	200,760	225,688	225,688
FICA Medicare	1123	40,373	49,296	55,258	55,258
Safe Harbor	1124	597	368	376	376
Retiree Health Payment 1099	1128	30,753	35,943	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	46,996	32,502	36,737	36,737
457 Supplemental Retirement Plan	1130	489	250	0	0
Group Insurance	1141	525,731	619,937	682,045	682,045
Life Insurance For Department Heads And Management	1142	1,461	1,677	1,520	1,520
State Unemployment Insurance	1143	(54)	0	0	0
Management Disability Insurance	1144	3,417	4,963	6,160	6,160
Workers' Compensation Insurance	1165	36,119	60,884	66,466	66,466
401K Plan	1171	55,404	71,919	69,372	69,372
Legacy Health Reimbursement Arrangement	1172	0	0	33,600	33,600
Total Salaries and Employee Benefits		4,071,546	4,895,549	5,561,036	5,561,036
Communications	2031	0	1,341	1,800	1,800

Budget Unit 1900 County Clerk and Recorder
Function Public Protection
Activity Other Protection

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
Voice Data ISF	2032	81,667	75,286	83,544	83,544
Radio Communications ISF	2033	1,665	2,060	4,400	4,400
General Insurance Allocation ISF	2071	71,668	66,356	66,786	66,786
Equipment Maintenance Contracts	2102	56,362	31,618	44,529	44,529
Maintenance Supplies And Parts	2104	25,824	18,181	28,000	28,000
Facilities And Materials Sq Ft Allocation ISF	2114	185,760	198,144	207,610	207,610
Facilities Projects ISF	2115	10,328	29,373	216,259	216,259
Other Maintenance ISF	2116	2,107	2,357	1,500	1,500
Memberships And Dues	2131	3,458	4,340	4,000	4,000
Cash Shortage	2156	16	37	0	0
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,962	2,000	2,000
Office Supplies	2161	10,992	8,806	10,000	10,000
Printing And Binding Non ISF	2162	6,128	6,181	5,000	5,000
Books And Publications	2163	1,855	1,087	3,000	3,000
Mail Center ISF	2164	55,198	54,131	55,167	55,167
Purchasing Charges ISF	2165	5,688	5,992	5,786	5,786
Graphics Charges ISF	2166	2,957	9,487	1,000	1,000
Copy Machine Chgs ISF	2167	7,583	9,249	10,593	10,593
Stores ISF	2168	6,367	4,323	7,000	7,000
Miscellaneous Office Expense	2179	75,993	21,686	76,450	76,450
Temporary Help	2192	0	0	15,000	15,000
Software Maintenance Agreements	2194	176,510	176,626	190,000	190,000
Other Professional And Specialized Services Non ISF	2199	18,097	20,611	22,760	22,760
Employee Health Services	2201	2,188	2,317	2,889	2,889
Information Technology ISF	2202	190,776	260,502	235,859	235,859
County Geographical Information Systems Expense ISF	2203	8,927	10,834	8,050	8,050
Special Services ISF	2206	7,730	8,888	6,215	6,215
Employee Benefits ISF	2210	62,819	71,659	65,338	65,338
Software Subscriptions Non ISF	2236	0	660	720	720
Building Leases And Rentals Noncounty Owned	2241	38,535	40,031	42,600	42,600
Storage Charges Non ISF	2245	61,094	62,397	64,800	64,800
Computer Equipment <5000	2261	78,125	20,257	30,000	30,000

		Budget Unit		1900 County Clerk and Recorder	
		Function		Public Protection	
		Activity		Other Protection	
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
Furniture And Fixtures <5000	2262	3,338	3,928	0	0
Library Books And Publications	2271	46,437	0	0	0
Education Conference And Seminars	2273	4,903	7,745	5,000	5,000
Private Vehicle Mileage	2291	8,050	9,885	8,000	8,000
Travel Expense	2292	20,504	14,783	20,000	20,000
Transportation Expense	2299	19	0	0	0
Motorpool ISF	2303	232	16	1,170	1,170
Total Services and Supplies		1,339,897	1,263,134	1,552,825	1,552,825
Total Expenditures and Appropriations		5,411,442	6,158,683	7,113,861	7,113,861
Net Cost		1,781,318	2,125,133	2,423,405	2,423,405

Fund: G001 - General Fund
Function: Public Protection
Activity: Other Protection

Animal Services - 2860

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	11,771,913	11,750,496	12,408,514	12,408,514
Total Revenue	8,100,877	7,695,586	8,453,827	8,453,827
Net County Cost	3,671,036	4,054,911	3,954,687	3,954,687
Auth Positions	79		79	79
FTE Positions	79.0		79.0	79.0

Budget Unit Description:

The mission of Animal Services is to improve the lives of the animals under our care, to be timely and compassionate in our response to customer issues, to educate through community outreach and public awareness, and to provide for the health and safety of the citizens and animals of Ventura County.

Animal Services is responsible for the care and housing of sick, injured, abandoned/stray animals and for the enforcement of state and local laws affecting animals. Services are divided into five divisions: (1) Shelter Operations provides sheltering for impounded animals and operates public counters to provide lost and found, adoption, reclaim and relinquishment services for pets and livestock, runs a diversion Pet Retention Program to educate the community on services related to keeping pets with their families, provides Community Outreach for volunteers, rescues and fosters through the Main Animal Shelter in Camarillo and the Satellite Animal Shelter in Simi Valley; (2) Field Services enforces the state mandated rabies suppression program for Ventura County, pickups and disposes of dead animals, investigates citizen complaints, including cruelty and neglect, and are the first responders in animal evacuation and emergency situations involving natural disasters. Field Services also provides enforcement of Ventura County Ordinance and California State Law in the unincorporated areas and other services as specified in various city contracts including leash law; (3) Licensing provides for over-the-counter licensing, online license services, and a computerized licensing system for the state mandated program; (4) Veterinary Services provides medical treatment and care of shelter animals, including spaying and neutering, community Trap, Neuter, Return (TNR) sterilization appointments, emergency medicine, vaccination and disinfection protocol to maintain shelter herd health; (5) Administration provides for department management and strives to either set or keep abreast of current industry standards, developments and best practices.

Animal Services has five (5) budget units to appropriately allocate programmatic expenses and manage effectively. Beginning January 2014, Animal Services reached its life-saving goal by achieving positive outcomes for at least 90% of all animals in the shelter's care and has maintained that status by creating proactive and innovative programs and connecting with the community to help bring awareness to the plight of homeless animals in Ventura County.

		Budget Unit		2860 Animal Services	
		Function		Public Protection	
		Activity		Other Protection	
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
Animal Licenses	8711	1,423,829	1,450,461	1,714,877	1,714,877
Total Licenses Permits and Franchises		1,423,829	1,450,461	1,714,877	1,714,877
Forfeitures And Penalties	8831	51,495	105,177	85,000	85,000
Total Fines Forfeitures and Penalties		51,495	105,177	85,000	85,000
Humane Services	9541	137,948	126,326	160,000	160,000
Contract Revenue	9703	5,149,520	5,595,930	5,786,950	5,786,950
NSF Check Charge	9707	210	35	0	0
Total Charges for Services		5,287,677	5,722,291	5,946,950	5,946,950
Other Sales	9751	263,300	211,547	265,000	265,000
Contributions And Donations	9770	33,000	33,000	33,000	33,000
Cash Overage	9789	1	101	0	0
Miscellaneous Revenue	9790	203,317	173,008	409,000	409,000
Total Miscellaneous Revenues		499,617	417,656	707,000	707,000
Total Revenues		7,262,619	7,695,586	8,453,827	8,453,827
Regular Salaries	1101	4,598,462	4,925,129	5,663,530	5,663,530
Extra Help	1102	91,620	120,536	108,160	108,160
Overtime	1105	205,206	225,308	202,800	202,800
Supplemental Payments	1106	215,838	165,112	176,685	176,685
Terminations	1107	183,752	124,513	0	0
Retirement Contribution	1121	741,127	760,683	800,056	800,056
OASDI Contribution	1122	321,346	341,961	346,066	346,066
FICA Medicare	1123	78,303	82,312	87,974	87,974
Safe Harbor	1124	3,300	5,238	2,844	2,844
457 Supplemental Retirement Plan	1130	2,771	3,618	0	0
Group Insurance	1141	1,025,735	1,014,454	1,075,327	1,075,327
Life Insurance For Department Heads And Management	1142	2,929	2,895	2,532	2,532
State Unemployment Insurance	1143	(133)	0	0	0
Management Disability Insurance	1144	9,837	8,770	11,226	11,226
Workers' Compensation Insurance	1165	350,754	261,716	302,529	302,529
401K Plan	1171	97,665	103,074	97,005	97,005
Legacy Health Reimbursement Arrangement	1172	0	0	26,880	26,880
Salary And Employee Benefits Current Year Adj Increase	1991	144,015	116,538	155,000	155,000
Total Salaries and Employee Benefits		8,072,528	8,261,857	9,058,614	9,058,614

Budget Unit 2860 Animal Services
Function Public Protection
Activity Other Protection

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
Uniform Allowance	2022	15,000	11,250	12,000	12,000
Communications	2031	23,509	23,980	21,500	21,500
Voice Data ISF	2032	91,170	89,941	89,775	89,775
Radio Communications ISF	2033	24,256	12,315	14,674	14,674
Food	2041	97,560	102,603	82,682	82,682
Janitorial Supplies	2054	12,546	19,008	15,000	15,000
Other Household Expense	2056	2,220	3,199	4,000	4,000
Housekeeping Grounds ISF Charges	2058	6,804	3,642	0	0
General Insurance Allocation ISF	2071	950,802	823,082	348,483	348,483
Maintenance Supplies And Parts	2104	39,928	47,888	20,516	20,516
Facilities And Materials Sq Ft Allocation ISF	2114	571,456	658,365	649,644	649,644
Facilities Projects ISF	2115	21,279	0	0	0
Other Maintenance ISF	2116	20,502	15,995	2,500	2,500
Medical And Laboratory Supplies	2121	32,984	41,124	40,000	40,000
Pharmaceuticals	2123	332,029	358,819	300,000	300,000
Memberships And Dues	2131	3,521	1,780	3,500	3,500
Cash Shortage	2156	40	0	0	0
Miscellaneous Expense	2159	105,551	154,947	285,100	285,100
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,698	2,000	2,000
Office Supplies	2161	16,199	20,165	18,989	18,989
Books And Publications	2163	1,164	1,261	2,000	2,000
Mail Center ISF	2164	22,960	12,102	25,439	25,439
Purchasing Charges ISF	2165	12,658	14,388	13,441	13,441
Graphics Charges ISF	2166	18,291	14,395	27,000	27,000
Copy Machine Chgs ISF	2167	50,232	53,858	55,598	55,598
Stores ISF	2168	1,002	67	1,300	1,300
Board And Commission Member Compensation 1099	2181	50	450	500	500
Credit Card Fees	2190	5,606	5,001	6,000	6,000
Software Maintenance Agreements	2194	0	0	0	0
Professional Medical Services	2197	11,218	21,038	70,000	70,000
Other Professional And Specialized Services Non ISF	2199	71,887	67,542	98,236	98,236
Employee Health Services	2201	19,156	12,484	20,000	20,000

Budget Unit 2860 Animal Services
Function Public Protection
Activity Other Protection

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
Information Technology ISF	2202	173,758	235,027	220,326	220,326
County Geographical Information Systems Expense ISF	2203	1,488	1,806	14,456	14,456
Special Services ISF	2206	17,309	20,381	20,235	20,235
Employee Benefits ISF	2210	62,658	85,137	74,672	74,672
Software Subscriptions Non ISF	2236	39,940	31,350	35,000	35,000
Building Leases And Rentals Noncounty Owned	2241	240	0	240	240
Building Leases And Rentals County Owned	2242	178,644	178,644	199,062	199,062
Computer Equipment <5000	2261	38,005	2,355	34,500	34,500
Furniture And Fixtures <5000	2262	1,844	16,431	14,500	14,500
Minor Equipment	2264	44,795	53,916	70,000	70,000
Education Conference And Seminars	2273	6,523	6,226	21,250	21,250
Private Vehicle Mileage	2291	7,339	5,043	8,500	8,500
Travel Expense	2292	5,140	12,030	12,500	12,500
Gas And Diesel Fuel ISF	2301	55,136	53,644	68,941	68,941
Transportation Charges ISF	2302	128,691	142,324	250,909	250,909
Motorpool ISF	2303	0	1,150	0	0
Transportation Work Order	2304	13,073	13,277	1,500	1,500
Transportation Charges ISF Non Uniform Guidance	2305	11,097	1,543	0	0
Utilities	2311	21,686	24,967	6,000	6,000
Services And Supplies Current Year Adj Increase	2991	10,528	11,000	15,000	15,000
Total Services and Supplies		3,399,474	3,488,639	3,297,468	3,297,468
Equipment	4601	0	0	26,691	26,691
Total Capital Assets		0	0	26,691	26,691
Transfers Out To Other Funds	5111	182,742	0	25,741	25,741
Total Other Financing Uses		182,742	0	25,741	25,741
Total Expenditures and Appropriations		11,654,744	11,750,496	12,408,514	12,408,514
Net Cost		4,392,125	4,054,911	3,954,687	3,954,687

Fund: S100 - Spay And Neuter Program

Function: Public Protection

Activity: Other Protection

Spay and Neuter Program - 2870

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	40,000	2,685	40,000	40,000
Total Revenue	40,000	2,685	40,000	40,000
Net County Cost	0	0	0	0

Budget Unit Description:

The main objective of this program is to provide low cost spay and neuter opportunities as a means of reducing pet overpopulation. It is used to offset the cost of sterilization of cats and dogs. The Spay/Neuter Program is also used for humane education. Funding comes from the collection of state fees received upon retrieval of the impoundment of unaltered dogs and cats by the animal owner.

Budget Unit 2870 Spay and Neuter Program
Function Public Protection
Activity Other Protection

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
Investment Income 8911	337	497	0	0
Total Revenue from Use of Money and Property	337	497	0	0
Cost Allocation Plan Revenue 9731	0	0	33	33
Total Charges for Services	0	0	33	33
Miscellaneous Revenue 9790	8,072	2,188	39,967	39,967
Total Miscellaneous Revenues	8,072	2,188	39,967	39,967
Total Revenues	8,410	2,685	40,000	40,000
Spay And Neuter Subvention 2142	8,120	2,415	39,941	39,941
Cost Allocation Plan Charges 2158	169	189	0	0
Purchasing Charges ISF 2165	62	81	59	59
Total Services and Supplies	8,351	2,685	40,000	40,000
Total Expenditures and Appropriations	8,351	2,685	40,000	40,000
Net Cost	(58)	0	0	0

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

Medical Examiners Office - 2880

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,220,500	5,216,095	5,366,928	5,366,928
Total Revenue	226,655	200,117	276,655	276,655
Net County Cost	4,993,845	5,015,978	5,090,273	5,090,273
Auth Positions	16		16	16
FTE Positions	16.0		16.0	16.0

Budget Unit Description:

Medical Examiners Office

Budget Unit 2880 Medical Examiners Office
Function Public Protection
Activity Other Protection

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
Rents And Concessions	8931	0	0	0	0
Total Revenue from Use of Money and Property		0	0	0	0
State Other	9252	0	19,637	0	0
Federal Other	9351	56,361	73,757	53,787	53,787
Other Governmental Agencies	9371	111,550	12,350	25,000	25,000
Total Intergovernmental Revenues		167,911	105,744	78,787	78,787
Other Interfund Revenue	9729	0	36,250	100,000	100,000
Total Charges for Services		0	36,250	100,000	100,000
Other Sales	9751	20,468	25,032	37,868	37,868
Opioid Settlement	9765	0	0	50,000	50,000
Miscellaneous Revenue	9790	75,740	32,667	10,000	10,000
Total Miscellaneous Revenues		96,208	57,699	97,868	97,868
Insurance Recoveries	9851	0	423	0	0
Total Other Financing Sources		0	423	0	0
Total Revenues		264,119	200,117	276,655	276,655
Regular Salaries	1101	2,336,321	2,462,510	2,646,818	2,646,818
Extra Help	1102	57,408	68,803	53,787	53,787
Overtime	1105	118,678	145,569	140,579	140,579
Supplemental Payments	1106	148,001	161,148	147,768	147,768
Terminations	1107	61,395	60,163	0	0
Call Back Staffing	1108	25,274	24,845	28,080	28,080
Retirement Contribution	1121	228,084	236,161	284,027	284,027
OASDI Contribution	1122	123,305	133,306	125,980	125,980
FICA Medicare	1123	39,184	41,681	44,079	44,079
Safe Harbor	1124	2,250	3,079	2,886	2,886
In-Lieu Contributions	1125	0	0	1,965	1,965
457 Supplemental Retirement Plan	1130	1,722	2,064	0	0
Group Insurance	1141	254,184	277,975	290,512	290,512
Life Insurance For Department Heads And Management	1142	652	706	480	480
State Unemployment Insurance	1143	(64)	0	0	0
Management Disability Insurance	1144	4,292	3,705	9,203	9,203
Workers' Compensation Insurance	1165	23,215	365,918	166,723	166,723
401K Plan	1171	74,905	87,007	115,470	115,470
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600

Budget Unit 2880 Medical Examiners Office
Function Public Protection
Activity Other Protection

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 Increase	1991	135,578	125,705	145,000	145,000
Total Salaries and Employee Benefits		3,634,386	4,200,344	4,208,957	4,208,957
Uniform Allowance	2022	1,163	3,111	2,500	2,500
Communications	2031	14,353	13,024	14,500	14,500
Voice Data ISF	2032	21,721	20,974	22,229	22,229
Janitorial Supplies	2054	6,003	5,885	6,000	6,000
Janitorial Services Non ISF	2055	10,585	11,241	12,000	12,000
Other Household Expense	2056	4,102	4,224	4,500	4,500
Hazardous Material Disposal	2057	1,058	797	1,000	1,000
Housekeeping Grounds ISF Charges	2058	227	0	0	0
General Insurance Allocation ISF	2071	105,827	94,547	90,381	90,381
Equipment Maintenance	2101	1,103	810	2,000	2,000
Maintenance Supplies And Parts	2104	0	0	500	500
Buildings And Improvements Maintenance	2112	7,428	9,013	8,500	8,500
Facilities And Materials Sq Ft Allocation ISF	2114	77,160	80,244	87,174	87,174
Facilities Projects ISF	2115	0	42,691	0	0
Other Maintenance ISF	2116	549	0	0	0
Medical And Laboratory Supplies	2121	61,397	49,910	80,000	80,000
Memberships And Dues	2131	7,249	6,230	7,500	7,500
Miscellaneous Expense	2159	961	3,381	1,000	1,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	783	2,000	2,000
Office Supplies	2161	5,745	4,176	5,000	5,000
Printing And Binding Non ISF	2162	0	0	500	500
Books And Publications	2163	60	0	500	500
Mail Center ISF	2164	0	0	100	100
Purchasing Charges ISF	2165	3,495	4,137	3,740	3,740
Graphics Charges ISF	2166	3,592	1,034	3,000	3,000
Copy Machine Chgs ISF	2167	5,304	5,786	6,503	6,503
Stores ISF	2168	125	543	0	0
Postage And Special Delivery	2169	857	1,310	1,300	1,300
Miscellaneous Office Expense	2179	1,684	4,027	3,000	3,000
Temporary Help	2192	0	0	0	0
Software Maintenance Agreements	2194	3,696	0	0	0

Budget Unit 2880 Medical Examiners Office
Function Public Protection
Activity Other Protection

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 Medical Services	2195	135,304	147,904	200,000	200,000
Other Professional And Specialized Services Non ISF	2199	209,039	264,936	315,679	315,679
Employee Health Services	2201	0	5,659	6,066	6,066
Information Technology ISF	2202	48,420	64,756	70,444	70,444
County Geographical Information Systems Expense ISF	2203	0	0	9,337	9,337
Special Services ISF	2206	67	275	200	200
Employee Benefits ISF	2210	4,777	16,963	20,000	20,000
Publications And Legal Notices	2221	0	62	500	500
Rent And Leases Equipment Noncounty Owned	2231	2,292	2,335	2,500	2,500
Software Subscriptions Non ISF	2236	26,586	5,791	30,000	30,000
Storage Charges Non ISF	2245	1,211	6,342	5,000	5,000
Computer Equipment <5000	2261	2,391	19,178	3,000	3,000
Furniture And Fixtures <5000	2262	862	644	1,000	1,000
Minor Equipment	2264	2,368	11,949	3,000	3,000
Training ISF	2272	0	0	100	100
Education Conference And Seminars	2273	4,178	3,701	6,000	6,000
Private Vehicle Mileage	2291	7,931	8,090	10,000	10,000
Travel Expense	2292	4,748	8,923	10,000	10,000
Freight, Express, Other Delivery	2293	19	0	500	500
Transportation Expense	2299	0	20	0	0
Gas And Diesel Fuel ISF	2301	16,337	9,772	20,670	20,670
Transportation Charges ISF	2302	30,573	38,870	48,848	48,848
Motorpool ISF	2303	1,923	689	2,000	2,000
Transportation Work Order	2304	2,791	8,736	5,000	5,000
Transportation Charges ISF Non Uniform Guidance	2305	1,182	249	200	200
Utilities	2311	19,862	19,599	20,000	20,000
Services And Supplies Current Year Adj Increase	2991	2,106	2,432	2,500	2,500
Total Services and Supplies		870,410	1,015,751	1,157,971	1,157,971
Total Expenditures and Appropriations		4,504,796	5,216,095	5,366,928	5,366,928
Net Cost		4,240,677	5,015,978	5,090,273	5,090,273

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

RMA Operations - 2900

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,468,129	5,662,583	6,135,142	6,135,142
Total Revenue	319,926	197,960	399,768	399,768
Net County Cost	5,148,203	5,464,623	5,735,374	5,735,374
Auth Positions	26		26	26
FTE Positions	26.0		26.0	26.0

Budget Unit Description:

RMA-Operations provides general administration for the Resource Management Agency (RMA) and is responsible for central services that include accounting and fiscal activities, personnel services, facility support, Information Technology (IT) support, and Geographic Information Systems (GIS) services. Net cost is allocated to line divisions and is a component of Agency user fees.

		Budget Unit		2900 RMA Operations	
		Function		Public Protection	
		Activity		Other Protection	
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
Planning And Engineering Services	9481	55,973	182,046	300,000	300,000
Other Charges For Services	9708	14,905	9,908	16,258	16,258
Other Interfund Revenue	9729	0	0	71,548	71,548
Total Charges for Services		70,878	191,953	387,806	387,806
Other Sales	9751	3,755	5,857	7,667	7,667
Cash Overage	9789	1	5	0	0
Miscellaneous Revenue	9790	679	144	4,295	4,295
Total Miscellaneous Revenues		4,435	6,007	11,962	11,962
Total Revenues		75,313	197,960	399,768	399,768
Regular Salaries	1101	2,491,570	2,718,942	2,753,135	2,753,135
Extra Help	1102	43,802	61,035	106,942	106,942
Overtime	1105	168	1,743	0	0
Supplemental Payments	1106	119,498	104,541	105,992	105,992
Terminations	1107	149,215	153,952	0	0
Retirement Contribution	1121	371,541	387,131	408,123	408,123
OASDI Contribution	1122	160,085	177,050	181,550	181,550
FICA Medicare	1123	40,742	44,250	45,281	45,281
Safe Harbor	1124	1,163	1,534	950	950
457 Supplemental Retirement Plan	1130	953	1,064	0	0
Group Insurance	1141	380,108	424,589	469,560	469,560
Life Insurance For Department Heads And Management	1142	965	1,000	640	640
State Unemployment Insurance	1143	(61)	0	0	0
Management Disability Insurance	1144	8,181	8,209	10,540	10,540
Workers' Compensation Insurance	1165	56,109	41,676	33,101	33,101
401K Plan	1171	74,009	75,220	62,438	62,438
Legacy Health Reimbursement Arrangement	1172	0	0	16,800	16,800
Salary And Employee Benefits Current Year Adj Decrease	1992	(81,309)	(71,499)	0	0
Total Salaries and Employee Benefits		3,816,739	4,130,439	4,195,052	4,195,052
Clothing And Personal Supplies	2021	661	2,088	1,743	1,743
Communications	2031	42,688	37,126	37,688	37,688
Voice Data ISF	2032	47,143	119,356	107,632	107,632
Housekeeping Grounds ISF Charges	2058	0	0	1,040	1,040
General Insurance Allocation ISF	2071	37,430	32,030	33,385	33,385

		Budget Unit		2900 RMA Operations	
		Function		Public Protection	
		Activity		Other Protection	
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
Facilities And Materials Sq Ft Allocation ISF	2114	103,788	110,652	116,164	116,164
Facilities Projects ISF	2115	0	0	0	0
Other Maintenance ISF	2116	1,915	3,018	13,478	13,478
Memberships And Dues	2131	2,729	2,921	1,500	1,500
Miscellaneous Expense	2159	0	0	556	556
Office Expense Allowance Admin Policy VII-C-1	2160	0	303	0	0
Office Supplies	2161	15,765	10,514	10,000	10,000
Books And Publications	2163	706	743	3,123	3,123
Mail Center ISF	2164	41,235	34,816	38,146	38,146
Purchasing Charges ISF	2165	3,158	3,430	3,421	3,421
Graphics Charges ISF	2166	1,025	1,233	1,025	1,025
Copy Machine Chgs ISF	2167	21,805	20,294	25,744	25,744
Stores ISF	2168	3,182	2,765	4,204	4,204
Miscellaneous Office Expense	2179	2,038	1,446	1,090	1,090
Engineering And Technical Surveys	2183	55,973	200,953	300,000	300,000
Marketing And Advertising	2193	301	678	301	301
Software Maintenance Agreements	2194	174,613	207,731	415,653	415,653
Other Professional And Specialized Services Non ISF	2199	78,578	58,369	35,250	35,250
Employee Health Services	2201	625	1,350	1,240	1,240
Information Technology ISF	2202	62,165	326,214	201,983	201,983
County Geographical Information Systems Expense ISF	2203	41,979	41,670	330,942	330,942
Public Works ISF Charges	2205	0	0	0	0
Special Services ISF	2206	4,263	8,145	3,280	3,280
Employee Benefits ISF	2210	37,232	34,153	37,336	37,336
Software Subscriptions Non ISF	2236	46,762	57,690	31,000	31,000
Storage Charges ISF	2244	811	733	683	683
Computer Equipment <5000	2261	125,970	183,185	160,000	160,000
Furniture And Fixtures <5000	2262	11,175	4,472	5,002	5,002
Minor Equipment	2264	2,693	0	2,693	2,693
Education Conference And Seminars	2273	4,536	8,094	4,137	4,137
Private Vehicle Mileage	2291	7,593	7,296	7,200	7,200
Travel Expense	2292	6,152	8,607	2,487	2,487

		Budget Unit		2900 RMA Operations	
		Function		Public Protection	
		Activity		Other Protection	
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
Freight, Express, Other Delivery	2293	811	0	811	811
Gas And Diesel Fuel Non ISF	2294	43	0	43	43
Gas And Diesel Fuel ISF	2301	93	0	110	110
Transportation Charges ISF	2302	38	0	0	0
Motorpool ISF	2303	0	69	0	0
Total Services and Supplies		987,675	1,532,144	1,940,090	1,940,090
Total Expenditures and Appropriations		4,804,414	5,662,583	6,135,142	6,135,142
Net Cost		4,729,101	5,464,623	5,735,374	5,735,374

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

RMA Planning Department - 2910

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	10,249,870	9,649,512	10,404,270	10,404,270
Total Revenue	4,466,653	3,818,216	4,011,491	4,011,491
Net County Cost	5,783,217	5,831,296	6,392,779	6,392,779
Auth Positions	51		50	50
FTE Positions	51.0		50.0	50.0

Budget Unit Description:

The purpose of the Planning Division is to protect the health, safety, and welfare of the general public through the administration and enforcement of the County General Plan, ordinances, permitting and permit conditions, Board of Supervisors' policy, and State and Federal laws regarding land development and environmental regulation. The Planning Division also serves to enhance economic development through review and approval of new development and uses. The Planning Division performs land use planning and implementation for the unincorporated areas of the County, as well as regional planning and coordination with the ten cities and other entities.

		Budget Unit		2910 RMA Planning Department	
		Function		Public Protection	
		Activity		Other Protection	
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
Zoning Permits Administration	8751	386,273	383,990	416,115	416,115
Other Licenses And Permits Indirect Revenue	8798	1,210,366	1,448,787	1,058,158	1,058,158
Other Licenses And Permits	8799	47,067	46,019	21,345	21,345
Total Licenses Permits and Franchises		1,643,705	1,878,796	1,495,618	1,495,618
Forfeitures And Penalties	8831	750	0	0	0
Total Fines Forfeitures and Penalties		750	0	0	0
State Other	9252	13,970	95,973	0	0
Total Intergovernmental Revenues		13,970	95,973	0	0
Planning And Engineering Services	9481	1,675,798	1,593,001	1,714,246	1,714,246
Other Charges For Services	9708	17,863	4,590	70,000	70,000
Total Charges for Services		1,693,660	1,597,592	1,784,246	1,784,246
Cash Overage	9789	5	0	0	0
Miscellaneous Revenue	9790	151,118	245,854	731,627	731,627
Total Miscellaneous Revenues		151,122	245,854	731,627	731,627
Total Revenues		3,503,208	3,818,216	4,011,491	4,011,491
Regular Salaries	1101	4,375,763	4,562,180	4,610,589	4,610,589
Extra Help	1102	109,037	67,949	39,935	39,935
Overtime	1105	0	3,454	0	0
Supplemental Payments	1106	237,204	207,112	212,914	212,914
Terminations	1107	84,745	90,121	0	0
Retirement Contribution	1121	698,760	691,256	673,165	673,165
OASDI Contribution	1122	284,190	295,533	298,558	298,558
FICA Medicare	1123	70,448	72,156	72,844	72,844
Safe Harbor	1124	1,846	1,317	1,915	1,915
457 Supplemental Retirement Plan	1130	1,513	913	0	0
Group Insurance	1141	560,689	596,950	597,119	597,119
Life Insurance For Department Heads And Management	1142	1,617	1,598	1,088	1,088
State Unemployment Insurance	1143	(108)	0	0	0
Management Disability Insurance	1144	9,226	8,865	12,052	12,052
Workers' Compensation Insurance	1165	94,506	67,603	62,045	62,045
401K Plan	1171	132,935	142,274	118,311	118,311
Legacy Health Reimbursement Arrangement	1172	0	0	16,800	16,800

Budget Unit 2910 RMA Planning Department
Function Public Protection
Activity Other Protection

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 Increase	1991	630	0	0	0
Total Salaries and Employee Benefits		6,663,000	6,809,281	6,717,335	6,717,335
Clothing And Personal Supplies	2021	3,889	1,029	3,000	3,000
Communications	2031	13,440	11,689	10,000	10,000
Voice Data ISF	2032	27,733	30,489	30,105	30,105
Housekeeping Grounds ISF Charges	2058	0	0	57	57
General Insurance Allocation ISF	2071	1,217,743	1,300,235	1,312,456	1,312,456
Facilities And Materials Sq Ft Allocation ISF	2114	208,572	222,408	233,473	233,473
Facilities Projects ISF	2115	14,954	20,358	10,000	10,000
Other Maintenance ISF	2116	9,034	5,750	15,000	15,000
Memberships And Dues	2131	2,818	2,094	3,018	3,018
Cash Shortage	2156	0	(0)	0	0
Miscellaneous Expense	2159	500	0	50	50
Office Supplies	2161	5,452	2,672	5,614	5,614
Printing And Binding Non ISF	2162	0	0	3,000	3,000
Books And Publications	2163	1,509	1,478	7,305	7,305
Mail Center ISF	2164	9,302	5,581	10,483	10,483
Purchasing Charges ISF	2165	3,183	4,022	3,874	3,874
Graphics Charges ISF	2166	7,891	313,741	9,628	9,628
Copy Machine Chgs ISF	2167	5,830	6,071	7,359	7,359
Stores ISF	2168	427	223	834	834
Miscellaneous Office Expense	2179	642	3,897	1,352	1,352
Board And Commission Member Compensation 1099	2181	8,250	6,150	15,150	15,150
Marketing And Advertising	2193	45,580	945	11,765	11,765
Software Maintenance Agreements	2194	17,118	19,495	10,000	10,000
Other Professional And Specialized Services Non ISF	2199	750,721	682,082	1,678,611	1,678,611
Employee Health Services	2201	1,336	4,421	4,285	4,285
Information Technology ISF	2202	30,111	26,076	19,631	19,631
Public Works ISF Charges	2205	0	0	0	0
Special Services ISF	2206	7,351	9,715	0	0
Employee Benefits ISF	2210	50,012	44,947	37,336	37,336
Publications And Legal Notices	2221	82,597	42,674	155,627	155,627

Budget Unit 2910 RMA Planning Department
Function Public Protection
Activity Other Protection

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
Software Subscriptions Non ISF 2236	35,349	32,675	35,349	35,349
Storage Charges ISF 2244	9,028	9,026	7,909	7,909
Computer Equipment <5000 2261	5,758	2,860	6,563	6,563
Furniture And Fixtures <5000 2262	2,339	1,224	8,166	8,166
Minor Equipment 2264	0	0	0	0
Education Conference And Seminars 2273	17,695	16,179	18,670	18,670
Private Vehicle Mileage 2291	2,947	2,506	2,947	2,947
Travel Expense 2292	3,784	7,121	4,240	4,240
Motorpool ISF 2303	2,892	399	4,078	4,078
Total Services and Supplies	2,605,787	2,840,231	3,686,935	3,686,935
Total Expenditures and Appropriations	9,268,787	9,649,512	10,404,270	10,404,270
Net Cost	5,765,579	5,831,296	6,392,779	6,392,779

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

Public Administrator / Public Guardian - 3440

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	423,498	592,729	671,117	671,117
Total Revenue	54,412	185,003	79,412	79,412
Net County Cost	369,086	407,726	591,705	591,705
Auth Positions	4		4	4
FTE Positions	4.0		4.0	4.0

Budget Unit Description:

The Public Administrator (PA) provides estate administration and related services to the most vulnerable deceased residents in our community when no one else is willing or able to act on their behalf.

Budget Unit 3440 Public Administrator / Public Guardian
Function Public Protection
Activity Other Protection

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 Licenses And Permits	8799	11,417	16,606	0	0
Total Licenses Permits and Franchises		11,417	16,606	0	0
Investment Income	8911	21,484	71,226	27,000	27,000
Total Revenue from Use of Money and Property		21,484	71,226	27,000	27,000
State Mental Health	9111	0	0	0	0
Total Intergovernmental Revenues		0	0	0	0
Estate Fees	9531	47,508	0	10,000	10,000
Total Charges for Services		47,508	0	10,000	10,000
Miscellaneous Revenue	9790	141,084	97,170	42,412	42,412
Total Miscellaneous Revenues		141,084	97,170	42,412	42,412
Total Revenues		221,493	185,003	79,412	79,412
Regular Salaries	1101	1,040,753	294,080	323,460	323,460
Overtime	1105	6,996	0	0	0
Supplemental Payments	1106	76,811	11,089	11,960	11,960
Terminations	1107	35,862	5,012	0	0
Call Back Staffing	1108	116	0	0	0
Retirement Contribution	1121	185,837	46,369	51,666	51,666
OASDI Contribution	1122	72,805	19,172	20,796	20,796
FICA Medicare	1123	17,027	4,484	4,864	4,864
Group Insurance	1141	241,941	56,572	57,802	57,802
Life Insurance For Department Heads And Management	1142	672	169	120	120
State Unemployment Insurance	1143	(41)	0	0	0
Management Disability Insurance	1144	1,183	609	701	701
Workers' Compensation Insurance	1165	31,998	7,275	7,130	7,130
401K Plan	1171	29,658	8,808	8,705	8,705
Legacy Health Reimbursement Arrangement	1172	0	0	3,360	3,360
Salary And Employee Benefits Current Year Adj Decrease	1992	(1,430,589)	0	0	0
Total Salaries and Employee Benefits		311,029	453,640	490,564	490,564
Communications	2031	4,309	4,019	0	0
Voice Data ISF	2032	10,369	4,229	5,067	5,067
General Insurance Allocation ISF	2071	60,315	6,402	40,812	40,812
Witness And Interpreter Expense	2091	1,145	0	0	0

Budget Unit 3440 Public Administrator / Public Guardian
Function Public Protection
Activity Other Protection

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
Facilities And Materials Sq Ft Allocation ISF	2114	4,032	4,308	4,267	4,267
Other Maintenance ISF	2116	0	312	0	0
Memberships And Dues	2131	5,915	1,965	1,000	1,000
Miscellaneous Expense	2159	(31,510)	(493)	0	0
Office Supplies	2161	3,171	193	0	0
Books And Publications	2163	0	592	540	540
Mail Center ISF	2164	6,537	3,121	7,545	7,545
Purchasing Charges ISF	2165	887	999	968	968
Graphics Charges ISF	2166	303	1,225	0	0
Copy Machine Chgs ISF	2167	6,295	5,501	7,679	7,679
Stores ISF	2168	1,947	421	0	0
Miscellaneous Office Expense	2179	44	70	0	0
Software Maintenance Agreements	2194	42,840	18,169	0	0
Other Professional And Specialized Services Non ISF	2199	326	320	21,948	21,948
Information Technology ISF	2202	11,763	2,371	2,244	2,244
Special Services ISF	2206	1,324	1,596	1,152	1,152
Employee Benefits ISF	2210	25,977	7,531	9,334	9,334
Storage Charges ISF	2244	2,993	0	311	311
Long Term Lease Other Rent	2249	0	0	0	0
Computer Equipment <5000	2261	0	0	0	0
Minor Equipment	2264	0	0	0	0
Library Books And Publications	2271	2,670	0	0	0
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	435	3,048	0	0
Private Vehicle Mileage	2291	672	90	0	0
Travel Expense	2292	9,774	3,160	600	600
Transportation Expense	2299	1,385	0	1,000	1,000
Gas And Diesel Fuel ISF	2301	5,799	792	7,194	7,194
Transportation Charges ISF	2302	26,673	5,654	0	0
Motorpool ISF	2303	4,906	145	3,892	3,892
Transportation Charges ISF Non Uniform Guidance	2305	1,172	0	0	0
Services And Supplies Current Year Adj Decrease	2992	(368,405)	0	0	0

Budget Unit3440 Public Administrator / Public Guardian

FunctionPublic Protection

ActivityOther Protection

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
Total Services and Supplies	(155,937)	75,739	115,553	115,553
Aid Payments Recipients3111	(4,634)	216	60,500	60,500
Aid Payments Recipients 10993112	79,129	63,134	4,500	4,500
Lease Principal3316	0	0	0	0
Interest On Lease3456	0	0	0	0
Total Other Charges	74,495	63,350	65,000	65,000
Total Expenditures and Appropriations	229,588	592,729	671,117	671,117
Net Cost	8,095	407,726	591,705	591,705

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

Public Works Integrated Waste Management Division - 4040

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,316,187	3,033,179	5,392,753	5,392,753
Total Revenue	5,316,187	3,960,419	5,392,753	5,392,753
Net County Cost	0	(927,240)	0	0
Auth Positions	9		9	9
FTE Positions	8.8		8.8	8.8

Budget Unit Description:

Public Works Integrated Waste Management Division

Budget Unit 4040 Public Works Integrated Waste Managemer
Function Public Protection
Activity Other Protection

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
Rents And Concessions	8931	1,500	0	1,500	1,500
Total Revenue from Use of Money and Property		1,500	0	1,500	1,500
State Other	9252	62,413	166,254	211,200	211,200
Other Governmental Agencies	9371	32,616	46,100	27,000	27,000
Total Intergovernmental Revenues		95,029	212,354	238,200	238,200
Planning And Engineering Services	9481	2,833,566	3,372,278	4,773,553	4,773,553
Other Charges For Services	9708	74,966	375,016	375,000	375,000
Public Works Services	9716	3,174	771	4,000	4,000
Total Charges for Services		2,911,707	3,748,065	5,152,553	5,152,553
Miscellaneous Revenue	9790	597	0	500	500
Total Miscellaneous Revenues		597	0	500	500
Total Revenues		3,008,833	3,960,419	5,392,753	5,392,753
Regular Salaries	1101	705,313	626,536	994,809	994,809
Extra Help	1102	0	0	16,016	16,016
Supplemental Payments	1106	35,310	27,145	40,922	40,922
Terminations	1107	50,436	319	0	0
Retirement Contribution	1121	122,078	101,424	158,781	158,781
OASDI Contribution	1122	48,225	41,241	64,215	64,215
FICA Medicare	1123	11,684	9,645	15,250	15,250
Safe Harbor	1124	0	0	1,419	1,419
Group Insurance	1141	63,163	53,042	91,921	91,921
Life Insurance For Department Heads And Management	1142	274	242	328	328
State Unemployment Insurance	1143	(19)	0	0	0
Management Disability Insurance	1144	993	899	1,869	1,869
Workers' Compensation Insurance	1165	17,747	16,336	17,338	17,338
401K Plan	1171	19,743	18,094	25,067	25,067
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600
Total Salaries and Employee Benefits		1,074,946	894,923	1,433,535	1,433,535
Clothing And Personal Supplies	2021	855	464	500	500
Communications	2031	1,162	2,356	1,700	1,700
Voice Data ISF	2032	10,660	9,566	9,928	9,928
Food	2041	0	0	500	500
Housekeeping Grounds ISF Charges	2058	14,330	13,118	0	0
General Insurance Allocation ISF	2071	11,817	10,890	10,904	10,904

Budget Unit 4040 Public Works Integrated Waste Management
Function Public Protection
Activity Other Protection

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
Equipment Maintenance	2101	0	0	2,650	2,650
Equipment Maintenance Contracts	2102	0	223	0	0
Maintenance Supplies And Parts	2104	11,583	4,232	10,000	10,000
Buildings And Improvements Maintenance	2112	0	71	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	42,921	44,268	45,234	45,234
Facilities Projects ISF	2115	73,333	73,333	0	0
Other Maintenance ISF	2116	60,731	8,139	10,000	10,000
Memberships And Dues	2131	2,890	2,000	2,800	2,800
Miscellaneous Expense	2159	51,647	23,454	85,700	85,700
Office Supplies	2161	1,769	883	1,500	1,500
Printing And Binding Non ISF	2162	36	0	0	0
Books And Publications	2163	294	0	300	300
Mail Center ISF	2164	7,608	0	11,000	11,000
Purchasing Charges ISF	2165	1,609	2,362	2,319	2,319
Graphics Charges ISF	2166	17,961	17,300	22,000	22,000
Copy Machine Chgs ISF	2167	0	556	0	0
Stores ISF	2168	139	0	100	100
Miscellaneous Office Expense	2179	0	13	500	500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	12,881	448,898	380,000	380,000
Lab Services - Non Medical	2188	644	0	0	0
Marketing And Advertising	2193	10,820	9,649	35,000	35,000
Software Maintenance Agreements	2194	14,276	48,983	36,400	36,400
Professional Medical Services	2197	384	0	0	0
Other Professional And Specialized Services Non ISF	2199	532,944	749,737	1,749,000	1,749,000
Employee Health Services	2201	102	1,285	600	600
Information Technology ISF	2202	19,399	21,716	24,211	24,211
County Geographical Information Systems Expense ISF	2203	8,584	10,418	14,789	14,789
Management And Admin Survey ISF	2204	294,901	299,011	406,440	406,440
Public Works ISF Charges	2205	248,096	265,220	300,000	300,000
Special Services ISF	2206	271	280	500	500
Employee Benefits ISF	2210	31,386	27,942	28,002	28,002
Rent And Leases Equipment Noncounty Owned	2231	417	0	1,000	1,000

Budget Unit 4040 Public Works Integrated Waste Managemer
Function Public Protection
Activity Other Protection

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
Software Subscriptions Non ISF	2236	5,696	26,180	32,676	32,676
Computer Equipment <5000	2261	21,269	0	5,900	5,900
Furniture And Fixtures <5000	2262	2,311	1,221	2,000	2,000
Minor Equipment	2264	17,097	0	78,800	78,800
Education Conference And Seminars	2273	5,531	1,900	9,300	9,300
Private Vehicle Mileage	2291	533	0	1,000	1,000
Travel Expense	2292	4,005	1,377	10,000	10,000
Gas And Diesel Fuel ISF	2301	816	443	1,030	1,030
Transportation Charges ISF	2302	3,274	3,025	6,276	6,276
Motorpool ISF	2303	499	33	159	159
Transportation Work Order	2304	572	808	0	0
Transportation Charges ISF Non Uniform Guidance	2305	225	32	0	0
Utilities	2311	4,681	6,871	7,500	7,500
Total Services and Supplies		1,552,961	2,138,256	3,348,218	3,348,218
Transfers Out To Other Funds	5111	0	0	611,000	611,000
Total Other Financing Uses		0	0	611,000	611,000
Total Expenditures and Appropriations		2,627,907	3,033,179	5,392,753	5,392,753
Net Cost		(380,926)	(927,240)	0	0

Fund: S080 - Fish And Wildlife

Function: Public Protection

Activity: Other Protection

Fish and Wildlife - 5160

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	10,250	3,013	20,250	20,250
Total Revenue	10,250	19,305	12,500	12,500
Net County Cost	0	(16,292)	7,750	7,750

Budget Unit Description:

This budget unit is currently administered by the Harbor Department. The purpose of the Fish & Wildlife Fund is to enhance the propagation, protection, and utilization of wildlife within Ventura County through projects financed by fines collected from violators of Fish and Wildlife regulations. Projects that can be funded are restricted by State regulation. Under Fish & Game Code Section 13103 (j), up to \$10,000 is allowed for administrative costs for this fund. In January 2024, the Board of Supervisors approved to dissolve the Fish & Game Commission due to the extremely low fund balances and lack of anticipated revenue.

Budget Unit5160 Fish and Wildlife

FunctionPublic Protection

ActivityOther Protection

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 Court Fines8821	1,250	9,847	5,000	5,000
Total Fines Forfeitures and Penalties	1,250	9,847	5,000	5,000
Investment Income8911	885	400	250	250
Total Revenue from Use of Money and Property	885	400	250	250
Court Services9521	2,668	9,058	7,250	7,250
Total Charges for Services	2,668	9,058	7,250	7,250
Total Revenues	4,802	19,305	12,500	12,500
Cost Allocation Plan Charges2158	16	13	15	15
Total Services and Supplies	16	13	15	15
Interfund Expense Administrative3912	3,000	3,000	3,000	3,000
Total Other Charges	3,000	3,000	3,000	3,000
Transfers Out To Other Funds5111	23,445	0	17,235	17,235
Total Other Financing Uses	23,445	0	17,235	17,235
Total Expenditures and Appropriations	26,461	3,013	20,250	20,250
Net Cost	21,658	(16,292)	7,750	7,750

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

RMA Environmental Health Dept - 2930

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	13,251,064	12,241,194	12,977,601	12,977,601
Total Revenue	14,155,348	14,552,563	14,172,318	14,172,318
Net County Cost	(904,284)	(2,311,369)	(1,194,717)	(1,194,717)
Auth Positions	81		81	81
FTE Positions	80.8		80.8	80.8

Budget Unit Description:

The Environmental Health Division (Division) performs mandated activities with respect to enforcing orders and ordinances of the Board of Supervisors and State statutes and regulations related to environmental health in the incorporated cities and in the unincorporated areas of Ventura County. The Division's activities include monitoring, inspecting, and enforcing regulations pertaining to: solid waste; hazardous materials; consumer food protection; liquid waste disposal; recreational facilities; land use; vector control; institutions; disaster and emergency sanitation; public health complaints; hazardous materials emergency response; underground fuel storage tanks; ocean water testing; small water systems; medical waste; and body art practitioners and facilities.

Budget Unit 2930 RMA Environmental Health Dept
Function Health & Sanitation
Activity Health

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
Business Licenses	8721	5,222,301	5,594,908	5,502,729	5,502,729
Hazard Material Permit	8722	3,652,982	3,959,587	3,935,631	3,935,631
Construction Permits	8731	150,591	199,873	167,568	167,568
Zoning Permits Administration	8751	75,803	47,567	44,125	44,125
Special Use Permit	8772	2,220,771	2,286,113	2,220,253	2,220,253
Other Licenses And Permits	8799	207,279	260,399	216,500	216,500
Total Licenses Permits and Franchises		11,529,727	12,348,447	12,086,806	12,086,806
Penalties And Costs On Delinquent Taxes	8841	3,639	3,954	3,611	3,611
Total Fines Forfeitures and Penalties		3,639	3,954	3,611	3,611
Investment Income	8911	0	11,692	1,000	1,000
Total Revenue from Use of Money and Property		0	11,692	1,000	1,000
State Motor Vehicle Match	9034	80,000	80,000	80,000	80,000
State Other	9252	235,187	212,533	212,022	212,022
Total Intergovernmental Revenues		315,187	292,533	292,022	292,022
Special Assessments	9421	1,448,059	1,577,806	1,588,879	1,588,879
Planning And Engineering Services	9481	313,182	294,484	0	0
Other Charges For Services	9708	0	0	0	0
Total Charges for Services		1,761,241	1,872,290	1,588,879	1,588,879
Other Sales	9751	0	21,040	70,000	70,000
Cash Overage	9789	24	5	0	0
Miscellaneous Revenue	9790	30,615	2,140	130,000	130,000
Total Miscellaneous Revenues		30,639	23,186	200,000	200,000
Insurance Recoveries	9851	226	461	0	0
Total Other Financing Sources		226	461	0	0
Total Revenues		13,640,659	14,552,563	14,172,318	14,172,318
Regular Salaries	1101	6,220,525	6,454,891	6,980,141	6,980,141
Extra Help	1102	196,873	266,385	264,100	264,100
Overtime	1105	1,721	26,684	0	0
Supplemental Payments	1106	456,517	434,661	439,805	439,805
Terminations	1107	252,320	145,596	0	0
Retirement Contribution	1121	1,129,432	1,108,002	1,136,438	1,136,438
OASDI Contribution	1122	427,757	435,787	456,664	456,664
FICA Medicare	1123	104,171	106,726	111,579	111,579
Safe Harbor	1124	6,419	10,981	6,517	6,517
Retiree Health Payment 1099	1128	42,924	26,645	0	0

Budget Unit 2930 RMA Environmental Health Dept
Function Health & Sanitation
Activity Health

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
457 Supplemental Retirement Plan	1130	5,623	7,625	0	0
Group Insurance	1141	977,655	1,037,188	1,121,021	1,121,021
Life Insurance For Department Heads And Management	1142	2,740	2,763	2,568	2,568
State Unemployment Insurance	1143	(167)	0	0	0
Management Disability Insurance	1144	5,113	5,307	5,720	5,720
Workers' Compensation Insurance	1165	168,992	95,524	85,280	85,280
401K Plan	1171	164,867	173,200	178,841	178,841
Legacy Health Reimbursement Arrangement	1172	0	0	52,640	52,640
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		10,163,483	10,337,964	10,841,314	10,841,314
Agricultural	2011	72,723	49,710	72,723	72,723
Clothing And Personal Supplies	2021	19,922	8,658	21,438	21,438
Uniform Allowance	2022	610	573	0	0
Communications	2031	29,720	41,593	35,968	35,968
Voice Data ISF	2032	52,058	55,178	56,800	56,800
Hazardous Material Disposal	2057	0	0	0	0
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	337,724	299,980	241,195	241,195
Equipment Maintenance	2101	75	0	5,033	5,033
Maintenance Supplies And Parts	2104	140	0	140	140
Facilities And Materials Sq Ft Allocation ISF	2114	285,696	347,610	401,120	401,120
Facilities Projects ISF	2115	21,505	29,142	25,000	25,000
Other Maintenance ISF	2116	639	1,595	5,320	5,320
Medical And Laboratory Supplies	2121	36,938	27,110	43,187	43,187
Memberships And Dues	2131	22,309	20,774	26,239	26,239
Cash Shortage	2156	30	3	0	0
Miscellaneous Expense	2159	388	0	404	404
Office Supplies	2161	17,750	15,145	23,192	23,192
Printing And Binding Non ISF	2162	0	0	17,838	17,838
Books And Publications	2163	968	0	6,682	6,682
Mail Center ISF	2164	43,110	55,941	48,672	48,672
Purchasing Charges ISF	2165	4,950	5,778	5,270	5,270

Budget Unit 2930 RMA Environmental Health Dept
Function Health & Sanitation
Activity Health

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	114,506	44,371	31,762	31,762
Copy Machine Chgs ISF	2167	11,365	16,722	13,469	13,469
Stores ISF	2168	7,229	6,751	7,388	7,388
Miscellaneous Office Expense	2179	2,294	3,257	4,092	4,092
Marketing And Advertising	2193	3,086	890	6,610	6,610
Software Maintenance Agreements	2194	31,694	31,474	15,368	15,368
Other Medical Services	2195	954	2,190	2,408	2,408
Other Professional And Specialized Services Non ISF	2199	112,431	106,235	108,335	108,335
Employee Health Services	2201	14,021	14,609	21,906	21,906
Information Technology ISF	2202	43,398	40,229	35,198	35,198
Special Services ISF	2206	8,067	4,668	6,726	6,726
Employee Benefits ISF	2210	94,685	86,478	84,006	84,006
Publications And Legal Notices	2221	50	450	346	346
Rent And Leases Equipment Noncounty Owned	2231	440	437	0	0
Software Subscriptions Non ISF	2236	189,350	168,015	239,300	239,300
Storage Charges ISF	2244	1,672	1,965	1,631	1,631
Computer Equipment <5000	2261	26,029	12,331	23,000	23,000
Furniture And Fixtures <5000	2262	1,677	1,964	15,000	15,000
Minor Equipment	2264	3,313	3,033	6,080	6,080
Education Conference And Seminars	2273	21,829	24,221	44,488	44,488
Private Vehicle Mileage	2291	957	653	4,296	4,296
Travel Expense	2292	32,145	32,203	42,958	42,958
Freight, Express, Other Delivery	2293	0	0	123	123
Gas And Diesel Fuel Non ISF	2294	0	0	54	54
Transportation Expense	2299	0	0	0	0
Gas And Diesel Fuel ISF	2301	61,506	55,228	76,231	76,231
Transportation Charges ISF	2302	271,925	273,924	298,297	298,297
Motorpool ISF	2303	0	525	0	0
Transportation Work Order	2304	8,550	9,954	10,994	10,994
Transportation Charges ISF Non Uniform Guidance	2305	11,309	1,664	0	0
Total Services and Supplies		2,021,736	1,903,229	2,136,287	2,136,287
Total Expenditures and Appropriations		12,185,218	12,241,194	12,977,601	12,977,601
Net Cost		(1,455,441)	(2,311,369)	(1,194,717)	(1,194,717)

Fund: G001 - General Fund
Function: Health & Sanitation
Activity: Health

HCA Emergency Medical Services - 3090

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	6,881,371	6,336,532	6,812,273	6,812,273
Total Revenue	5,785,198	4,703,896	5,772,488	5,772,488
Net County Cost	1,096,173	1,632,636	1,039,785	1,039,785
Auth Positions	21		19	19
FTE Positions	21.0		19.0	19.0

Budget Unit Description:

Emergency Medical Services (EMS) consolidates various medical support functions and responsibilities. Consolidated financial functions include administering County funding provided for ambulance subventions and prisoner transport by ambulance and distributing local emergency medical funding pursuant to the Health and Safety Code. The funding provides reimbursement to physicians and hospitals for uncompensated care due to emergency treatment and provides funding for emergency medical service projects. EMS is required to perform administrative functions which include planning, implementing and evaluating the following components; training, communications, transportation, facilities assessment, system organization and management, data collection, public information, and education and disaster response.

Budget Unit 3090 HCA Emergency Medical Services
Function Health & Sanitation
Activity Health

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
Maddy Emergency Medical Services Fund Revenue	8822	2,716,561	1,930,953	2,824,312	2,824,312
Forfeitures And Penalties	8831	328,960	325,400	328,496	328,496
Total Fines Forfeitures and Penalties		3,045,521	2,256,353	3,152,808	3,152,808
Other State Health	9131	327,887	349,720	327,248	327,248
Federal Other	9351	994,791	1,186,435	1,412,568	1,412,568
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		1,322,678	1,536,155	1,739,816	1,739,816
Administrative Services Fees	9705	555,996	578,232	505,000	505,000
Other Charges For Services	9708	230,406	319,013	374,864	374,864
Total Charges for Services		786,402	897,245	879,864	879,864
Miscellaneous Revenue	9790	16,262	14,142	0	0
Total Miscellaneous Revenues		16,262	14,142	0	0
Total Revenues		5,170,863	4,703,896	5,772,488	5,772,488
Regular Salaries	1101	1,331,789	1,640,061	1,879,080	1,879,080
Extra Help	1102	0	0	0	0
Overtime	1105	709	3,065	0	0
Supplemental Payments	1106	39,372	45,480	63,008	63,008
Terminations	1107	49,159	36,100	0	0
Retirement Contribution	1121	188,637	227,341	263,347	263,347
OASDI Contribution	1122	87,303	106,574	119,731	119,731
FICA Medicare	1123	20,861	25,289	28,160	28,160
Retiree Health Payment 1099	1128	16,717	17,971	0	0
Group Insurance	1141	179,186	216,108	252,588	252,588
Life Insurance For Department Heads And Management	1142	534	636	403	403
State Unemployment Insurance	1143	(30)	0	0	0
Management Disability Insurance	1144	6,083	6,119	7,789	7,789
Workers' Compensation Insurance	1165	32,457	32,705	39,120	39,120
401K Plan	1171	31,015	37,008	28,526	28,526
Legacy Health Reimbursement Arrangement	1172	0	0	8,960	8,960
Salary And Employee Benefits Current Year Adj Increase	1991	765,465	763,655	790,000	790,000
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	0	0
Total Salaries and Employee Benefits		2,749,257	3,158,111	3,480,712	3,480,712

Budget Unit 3090 HCA Emergency Medical Services
Function Health & Sanitation
Activity Health

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
Clothing And Personal Supplies	2021	6,410	12,866	6,000	6,000
Communications	2031	16,556	12,390	14,766	14,766
Voice Data ISF	2032	43,212	46,564	39,495	39,495
Radio Communications ISF	2033	0	4,761	1,599	1,599
Food	2041	380	949	2,400	2,400
Kitchen Supplies	2051	0	0	200	200
Janitorial Supplies	2054	562	896	0	0
Other Household Expense	2056	22,156	30,762	16,700	16,700
Housekeeping Grounds ISF Charges	2058	3,395	1,193	0	0
General Insurance Allocation ISF	2071	511	1,194	2,036	2,036
Insurance	2072	972	853	900	900
Equipment Maintenance	2101	14,487	11,647	13,250	13,250
Equipment Maintenance Contracts	2102	3,905	3,759	3,800	3,800
Maintenance Supplies And Parts	2104	7,402	277	1,450	1,450
Buildings And Improvements Maintenance	2112	302	4,183	500	500
Facilities And Materials Sq Ft Allocation ISF	2114	178,651	200,212	177,989	177,989
Other Maintenance ISF	2116	4,275	114	1,000	1,000
Medical And Laboratory Supplies	2121	4,729	27,673	19,706	19,706
Memberships And Dues	2131	2,482	8,885	4,050	4,050
Miscellaneous Expense	2159	647	21,637	1,000	1,000
Office Supplies	2161	9,280	8,137	15,800	15,800
Books And Publications	2163	122	0	100	100
Mail Center ISF	2164	2	70	117	117
Purchasing Charges ISF	2165	7,175	8,389	7,845	7,845
Graphics Charges ISF	2166	800	3,592	1,500	1,500
Copy Machine Chgs ISF	2167	23,877	10,329	8,427	8,427
Stores ISF	2168	204	36	0	0
Miscellaneous Office Expense	2179	835	856	0	0
Attorney Services	2185	12,326	0	16,000	16,000
Credit Card Fees	2190	1,909	1,901	2,000	2,000
Marketing And Advertising	2193	0	0	0	0
Software Maintenance Agreements	2194	51,040	52,858	64,000	64,000
Professional Medical Services	2197	145,325	146,412	160,000	160,000
Other Professional And Specialized Services Non ISF	2199	214,432	162,528	285,000	285,000

Budget Unit 3090 HCA Emergency Medical Services
Function Health & Sanitation
Activity Health

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
Employee Health Services	2201	677	538	0	0
Information Technology ISF	2202	17,765	28,153	21,451	21,451
Special Services ISF	2206	534	3,207	1,060	1,060
Employee Benefits ISF	2210	28,665	37,171	23,434	23,434
Rent And Leases Equipment Noncounty Owned	2231	0	0	146	146
Software Subscriptions Non ISF	2236	130,253	217,224	218,875	218,875
Building Leases And Rentals County Owned	2242	25,433	29,930	27,381	27,381
Storage Charges Non ISF	2245	898	343	900	900
Computer Equipment <5000	2261	1,385	399	7,265	7,265
Furniture And Fixtures <5000	2262	2,119	0	1,200	1,200
Minor Equipment	2264	137,418	30,662	13,700	13,700
Training ISF	2272	0	0	100	100
Education Conference And Seminars	2273	9,644	12,820	29,800	29,800
Private Vehicle Mileage	2291	3,010	2,701	2,668	2,668
Travel Expense	2292	19,887	34,452	32,800	32,800
Freight, Express, Other Delivery	2293	154	428	0	0
Gas And Diesel Fuel ISF	2301	21,224	15,897	26,590	26,590
Transportation Charges ISF	2302	88,570	109,948	109,827	109,827
Transportation Work Order	2304	36,295	34,919	30,229	30,229
Transportation Charges ISF Non Uniform Guidance	2305	5,357	1,111	1,100	1,100
Utilities	2311	10,199	2,341	965	965
Services And Supplies Current Year Adj Increase	2991	113,486	238,033	120,000	120,000
Total Services and Supplies		1,431,334	1,586,200	1,537,121	1,537,121
Aid Payments Recipients	3111	135,018	111,180	160,000	160,000
Aid Payments Recipients 1099	3112	1,994,890	1,214,027	1,437,689	1,437,689
Lease Principal	3316	99,812	131,542	158,195	158,195
Interest On Lease	3456	46	9,606	8,556	8,556
Total Other Charges		2,229,766	1,466,355	1,764,440	1,764,440
Equipment	4601	0	68,858	0	0
Total Capital Assets		0	68,858	0	0
Transfers Out To Other Funds	5111	85,728	57,008	30,000	30,000
Total Other Financing Uses		85,728	57,008	30,000	30,000

Budget Unit3090 HCA Emergency Medical Services

FunctionHealth & Sanitation

ActivityHealth

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
Total Expenditures and Appropriations	6,496,084	6,336,532	6,812,273	6,812,273
Net Cost	1,325,221	1,632,636	1,039,785	1,039,785

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Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	37,997,363	41,026,160	40,430,180	40,430,180
Total Revenue	34,000,823	42,900,643	35,833,871	35,833,871
Net County Cost	3,996,540	(1,874,484)	4,596,309	4,596,309
Auth Positions	259		234	235
FTE Positions	259.0		234.0	235.0

Budget Unit Description:

The Public Health Department is responsible for the protection, maintenance, and improvement of public health through collaborative planning and development of effective community health services programs. Public Health programs are not only direct service oriented, but many provide oversight and enforcement of public health standards according to State laws and regulations. Public Health duties and responsibilities include registration of Vital Records (birth, death), health surveillance and assessment, Communicable Disease Control and Prevention, Public Health Laboratory, Emergency Medical Services, Maternal Child Health, California Children's Services, and Chronic Disease Control. Various other population-based preventive health programs include the Immunization Program, HIV/AIDS Program, Children's Health Promotion and Oral Health.

Budget Unit 3100 HCA Public Health
Function Health & Sanitation
Activity Health

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 Court Fines	8821	23,801	14,237	23,100	23,100
Total Fines Forfeitures and Penalties		23,801	14,237	23,100	23,100
State Motor Vehicle Match	9034	4,340,910	5,051,307	5,299,270	5,299,270
Other State Health	9131	7,092,442	8,431,076	7,706,447	7,706,447
State Other	9252	140,453	0	16,865	16,865
State Aid COVID-19 Federal Pass Through	9259	14,950,246	7,202,405	728,534	728,534
Federal Other	9351	11,141,465	11,698,634	15,430,029	15,430,029
Federal Aid COVID-19	9352	0	5,300,403	0	0
Other Governmental Agencies	9371	0	60,118	138,000	138,000
Total Intergovernmental Revenues		37,665,516	37,743,943	29,319,145	29,319,145
Recording Fees	9561	860,488	909,527	940,152	940,152
Health Fees	9581	1,933,810	2,595,137	2,887,086	2,887,086
DSH Supplemental	9632	0	100,000	100,000	100,000
Total Charges for Services		2,794,298	3,604,663	3,927,238	3,927,238
Tobacco Settlement	9761	1,086,000	1,086,000	1,086,000	1,086,000
Opioid Settlement	9765	0	330,664	987,866	987,866
Contributions And Donations	9770	0	3,458	0	0
Other Non-Governmental Grant Revenue	9780	49,113	56,324	52,422	52,422
Miscellaneous Revenue	9790	33,905	61,352	438,100	438,100
Total Miscellaneous Revenues		1,169,019	1,537,799	2,564,388	2,564,388
Insurance Recoveries	9851	7,438	0	0	0
Total Other Financing Sources		7,438	0	0	0
Total Revenues		41,660,071	42,900,643	35,833,871	35,833,871
Regular Salaries	1101	19,171,414	19,565,055	22,432,630	22,432,630
Extra Help	1102	1,171,789	707,490	230,417	230,417
Overtime	1105	48,231	30,525	12,000	12,000
Supplemental Payments	1106	1,551,210	1,525,718	1,549,916	1,549,916
Terminations	1107	347,460	309,537	0	0
Retirement Contribution	1121	2,824,565	3,235,562	3,211,107	3,211,107
OASDI Contribution	1122	1,304,933	1,318,956	1,446,006	1,446,006
FICA Medicare	1123	327,244	322,289	352,837	352,837
Safe Harbor	1124	25,552	21,598	26,745	26,745
457 Supplemental Retirement Plan	1130	38,960	21,279	19,478	19,478
Group Insurance	1141	3,214,441	3,283,669	3,613,689	3,613,689

Budget Unit 3100 HCA Public Health
Function Health & Sanitation
Activity Health

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
Life Insurance For Department Heads And Management	1142	6,251	5,796	7,214	7,214
State Unemployment Insurance	1143	(512)	0	1,424	1,424
Management Disability Insurance	1144	38,769	38,074	65,708	65,708
Workers' Compensation Insurance	1165	506,133	393,356	557,595	557,595
401K Plan	1171	430,841	447,559	349,677	349,677
Legacy Health Reimbursement Arrangement	1172	0	0	106,400	106,400
Salary And Employee Benefits Current Year Adj Increase	1991	2,163,236	1,561,955	2,192,663	2,192,663
Salary And Employee Benefits Current Year Adj Decrease	1992	(3,466,786)	(3,564,079)	(4,131,276)	(4,131,276)
Total Salaries and Employee Benefits		29,703,729	29,224,338	32,044,230	32,044,230
Clothing And Personal Supplies	2021	4,659	10,166	3,741	3,741
Communications	2031	103,699	90,699	91,019	91,019
Voice Data ISF	2032	381,381	385,257	295,195	295,195
Radio Communications ISF	2033	4,995	6,364	0	0
Food	2041	24,628	15,167	19,292	19,292
Kitchen Supplies	2051	2,416	3,494	5,200	5,200
Janitorial Supplies	2054	6,671	2,495	5,994	5,994
Janitorial Services Non ISF	2055	42,266	15,832	34,035	34,035
Other Household Expense	2056	102	0	1,560	1,560
Hazardous Material Disposal	2057	44,828	28,216	22,070	22,070
Housekeeping Grounds ISF Charges	2058	3,071	156	2,243	2,243
General Insurance Allocation ISF	2071	0	131,084	152,945	152,945
Insurance	2072	22,828	23,749	17,539	17,539
General Liability Ultimate Loss Expense	2075	0	0	0	0
Equipment Maintenance	2101	45,779	45,611	115,443	115,443
Equipment Maintenance Contracts	2102	89,182	102,965	88,082	88,082
Maintenance Supplies And Parts	2104	347	0	347	347
Buildings And Improvements Maintenance	2112	252,065	303,618	209,241	209,241
Facilities And Materials Sq Ft Allocation ISF	2114	328,971	352,014	340,014	340,014
Facilities Projects ISF	2115	693,990	12,301	412,613	412,613
Other Maintenance ISF	2116	101,388	48,389	24,108	24,108
Medical And Laboratory Supplies	2121	845,687	1,018,330	979,617	979,617
Pharmaceuticals	2123	93,816	94,963	197,900	197,900

Budget Unit 3100 HCA Public Health
Function Health & Sanitation
Activity Health

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
Memberships And Dues	2131	189,921	136,622	191,904	191,904
Miscellaneous Expense	2159	81,686	228,486	75,971	75,971
Office Supplies	2161	126,626	73,424	93,193	93,193
Printing And Binding Non ISF	2162	0	17,953	21,132	21,132
Books And Publications	2163	12,957	22,625	12,424	12,424
Mail Center ISF	2164	34,893	33,177	24,921	24,921
Purchasing Charges ISF	2165	60,763	58,633	39,697	39,697
Graphics Charges ISF	2166	46,653	44,691	24,576	24,576
Copy Machine Chgs ISF	2167	10,153	81,045	55,978	55,978
Stores ISF	2168	3,720	1,568	817	817
Postage And Special Delivery	2169	24	760	5,920	5,920
Miscellaneous Office Expense	2179	3,368	3,180	604	604
Attorney Services	2185	2,870	0	0	0
Court Reporter	2186	0	0	0	0
Credit Card Fees	2190	2,381	2,368	3,200	3,200
Temporary Help	2192	281,044	515,646	60,000	60,000
Marketing And Advertising	2193	987	2,792	6,150	6,150
Software Maintenance Agreements	2194	9,754	49,660	63,755	63,755
Other Medical Services	2195	64,525	44,645	70,530	70,530
Professional Medical Services	2197	498,306	277,662	369,653	369,653
Other Professional And Specialized Services Non ISF	2199	2,131,166	887,453	1,039,935	1,039,935
Employee Health Services	2201	19,086	5,049	29,970	29,970
Information Technology ISF	2202	270,693	326,697	205,211	205,211
County Geographical Information Systems Expense ISF	2203	14,022	166,682	200,018	200,018
Special Services ISF	2206	16,403	14,465	7,352	7,352
Employee Benefits ISF	2210	381,576	377,302	353,614	353,614
Rent And Leases Equipment Noncounty Owned	2231	39,730	35,429	3,856	3,856
Software Subscriptions Non ISF	2236	56,621	21,837	8,600	8,600
Building Leases And Rentals Noncounty Owned	2241	825,447	713,395	190,041	190,041
Building Leases And Rentals County Owned	2242	72,115	73,122	69,668	69,668
Storage Charges ISF	2244	4,494	4,655	4,318	4,318
Storage Charges Non ISF	2245	14,050	7,974	11,696	11,696

Budget Unit 3100 HCA Public Health
Function Health & Sanitation
Activity Health

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
Long Term Lease Other Rent	2249	104,972	106,326	148,807	148,807
Computer Equipment <5000	2261	246,971	218,705	19,700	19,700
Furniture And Fixtures <5000	2262	236,067	118,201	50,268	50,268
Installations Electrical Equipment ISF	2263	0	0	0	0
Minor Equipment	2264	39,927	9,479	0	0
Training ISF	2272	0	0	500	500
Education Conference And Seminars	2273	84,489	66,929	77,663	77,663
Private Vehicle Mileage	2291	5,073	4,826	10,553	10,553
Travel Expense	2292	63,191	66,708	61,271	61,271
Freight, Express, Other Delivery	2293	29,898	4,349	2,191	2,191
Gas And Diesel Fuel Non ISF	2294	60	0	0	0
Transportation Expense	2299	0	0	1,748	1,748
Gas And Diesel Fuel ISF	2301	36,456	27,685	34,648	34,648
Transportation Charges ISF	2302	163,733	206,300	161,919	161,919
Motorpool ISF	2303	46,185	41,824	38,812	38,812
Transportation Work Order	2304	17,323	12,004	4,000	4,000
Transportation Charges ISF Non Uniform Guidance	2305	5,135	1,066	4,850	4,850
Utilities	2311	35,559	(12,707)	45,066	45,066
Services And Supplies Current Year Adj Increase	2991	109,449	178,746	128,104	128,104
Services And Supplies Current Year Adj Decrease	2992	(337,499)	(708,089)	(528,962)	(528,962)
Total Services and Supplies		9,255,793	7,262,217	6,524,040	6,524,040
Aid Payments Recipients	3111	47,336	32,424	785,551	785,551
Aid Payments Recipients 1099	3112	100	0	500	500
Aid Payments Rent 1099	3113	407,537	391,814	374,500	374,500
Lease Principal	3316	509,676	520,099	635,097	635,097
Interest On Lease	3456	39,015	40,055	34,466	34,466
Interfund Expense Administrative	3912	0	516,456	0	0
Total Other Charges		1,003,664	1,500,848	1,830,114	1,830,114
Buildings And Improvements	4111	30,202	68,906	0	0
Equipment	4601	4,066,025	2,799,684	31,796	31,796
Total Capital Assets		4,096,228	2,868,590	31,796	31,796
Transfers Out To Other Funds	5111	1,606,148	170,166	0	0
Total Other Financing Uses		1,606,148	170,166	0	0

Budget Unit3100 HCA Public Health

FunctionHealth & Sanitation

ActivityHealth

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
Total Expenditures and Appropriations	45,665,562	41,026,160	40,430,180	40,430,180
Net Cost	4,005,491	(1,874,484)	4,596,309	4,596,309

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

HCA Women Infants and Children - 3120

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,566,172	5,765,154	5,630,386	5,630,386
Total Revenue	4,808,143	5,372,303	5,053,701	5,053,701
Net County Cost	758,029	392,851	576,685	576,685
Auth Positions	43		43	43
FTE Positions	43.0		43.0	43.0

Budget Unit Description:

The purpose of the Women, Infants, and Children Supplemental Food Program (WIC) is to provide infants, children up to 5 years old, and pregnant and postpartum women with health and nutrition counseling and education, breastfeeding support, and nutritious foods for optimal growth and development.

Budget Unit 3120 HCA Women Infants and Children
Function Health & Sanitation
Activity Health

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
Federal Other	9351	4,481,648	5,290,949	4,971,596	4,971,596
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		4,481,648	5,290,949	4,971,596	4,971,596
Internal Lease Recovery Revenue	9732	80,010	81,354	82,105	82,105
Total Charges for Services		80,010	81,354	82,105	82,105
Insurance Recoveries	9851	4,194	0	0	0
Total Other Financing Sources		4,194	0	0	0
Total Revenues		4,565,853	5,372,303	5,053,701	5,053,701
Regular Salaries	1101	2,318,622	2,419,356	2,699,556	2,699,556
Overtime	1105	7,135	23,050	22,100	22,100
Supplemental Payments	1106	110,547	110,339	118,454	118,454
Terminations	1107	33,119	17,686	0	0
Retirement Contribution	1121	445,043	432,961	382,122	382,122
OASDI Contribution	1122	152,431	158,311	174,717	174,717
FICA Medicare	1123	35,649	37,025	40,861	40,861
Retiree Health Payment 1099	1128	12,381	0	0	0
Group Insurance	1141	651,012	672,639	712,891	712,891
Life Insurance For Department Heads And Management	1142	1,592	1,589	1,610	1,610
State Unemployment Insurance	1143	(60)	0	0	0
Management Disability Insurance	1144	939	1,173	1,218	1,218
Workers' Compensation Insurance	1165	63,792	46,979	56,763	56,763
401K Plan	1171	40,360	40,874	37,604	37,604
Legacy Health Reimbursement Arrangement	1172	0	0	41,440	41,440
Salary And Employee Benefits Current Year Adj Increase	1991	88,611	256,936	90,000	90,000
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	0	0
Total Salaries and Employee Benefits		3,961,173	4,218,918	4,379,336	4,379,336
Clothing And Personal Supplies	2021	3,360	2,928	0	0
Communications	2031	4,685	4,276	4,500	4,500
Voice Data ISF	2032	76,125	75,657	39,294	39,294
Radio Communications ISF	2033	1,665	2,060	4,400	4,400
Janitorial Supplies	2054	8,152	8,812	10,000	10,000
Janitorial Services Non ISF	2055	47,787	49,139	45,230	45,230

Budget Unit 3120 HCA Women Infants and Children
Function Health & Sanitation
Activity Health

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 Household Expense	2056	2,246	2,310	2,250	2,250
Hazardous Material Disposal	2057	0	416	0	0
Housekeeping Grounds ISF Charges	2058	265	0	0	0
General Insurance Allocation ISF	2071	888	789	4,504	4,504
Equipment Maintenance	2101	1,635	1,260	1,600	1,600
Equipment Maintenance Contracts	2102	3,918	3,592	5,500	5,500
Maintenance Supplies And Parts	2104	0	0	0	0
Buildings And Improvements Maintenance	2112	107,872	151,247	96,000	96,000
Facilities And Materials Sq Ft Allocation ISF	2114	116,474	120,741	116,393	116,393
Facilities Projects ISF	2115	0	0	0	0
Other Maintenance ISF	2116	1,810	10,245	31,820	31,820
Medical And Laboratory Supplies	2121	3,156	3,896	6,000	6,000
Memberships And Dues	2131	2,420	2,420	2,430	2,430
Miscellaneous Expense	2159	6,567	30,894	7,500	7,500
Office Supplies	2161	27,015	25,396	20,000	20,000
Printing And Binding Non ISF	2162	0	0	100	100
Books And Publications	2163	0	0	100	100
Mail Center ISF	2164	9,720	13,606	8,873	8,873
Purchasing Charges ISF	2165	2,542	3,141	2,918	2,918
Graphics Charges ISF	2166	195	58	1,000	1,000
Copy Machine Chgs ISF	2167	27,000	5,519	5,823	5,823
Stores ISF	2168	22,291	26,876	22,130	22,130
Postage And Special Delivery	2169	200	221	840	840
Miscellaneous Office Expense	2179	943	1,239	500	500
Temporary Help	2192	242,304	401,132	231,242	231,242
Other Professional And Specialized Services Non ISF	2199	23,554	17,586	10,000	10,000
Employee Health Services	2201	1,022	372	1,690	1,690
Information Technology ISF	2202	21,289	20,701	10,737	10,737
Special Services ISF	2206	62	0	0	0
Employee Benefits ISF	2210	45,576	44,907	46,670	46,670
Software Subscriptions Non ISF	2236	0	75	0	0
Building Leases And Rentals Noncounty Owned	2241	110,626	165,803	181,424	181,424

Budget Unit 3120 HCA Women Infants and Children
Function Health & Sanitation
Activity Health

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
Building Leases And Rentals County Owned	2242	13,726	13,847	13,899	13,899
Storage Charges Non ISF	2245	790	0	400	400
Internal Lease Recovery Expense - Non Uniform Guidance	2248	31,314	32,254	65,658	65,658
Computer Equipment <5000	2261	0	14,815	0	0
Furniture And Fixtures <5000	2262	5,204	51,168	6,500	6,500
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	4,550	23,054	7,500	7,500
Private Vehicle Mileage	2291	33	84	85	85
Travel Expense	2292	838	3,648	3,000	3,000
Freight, Express, Other Delivery	2293	0	502	0	0
Gas And Diesel Fuel ISF	2301	194	201	246	246
Transportation Charges ISF	2302	406	512	300	300
Motorpool ISF	2303	53	0	365	365
Transportation Work Order	2304	5,427	1,225	2,040	2,040
Utilities	2311	8,988	9,202	10,810	10,810
Services And Supplies Current Year Adj Increase	2991	2,387	55,982	5,000	5,000
Services And Supplies Current Year Adj Decrease	2992	0	0	72,329	72,329
Total Services and Supplies		997,273	1,403,810	1,109,600	1,109,600
Lease Principal	3316	194,309	141,976	140,900	140,900
Interest On Lease	3456	856	451	550	550
Total Other Charges		195,165	142,427	141,450	141,450
Total Expenditures and Appropriations		5,153,610	5,765,154	5,630,386	5,630,386
Net Cost		587,757	392,851	576,685	576,685

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

HCA Childrens Medical Services - 3140

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	15,559,668	13,067,223	14,855,813	14,855,813
Total Revenue	13,685,658	11,438,524	12,909,244	12,909,244
Net County Cost	1,874,010	1,628,699	1,946,569	1,946,569
Auth Positions	77		75	75
FTE Positions	77.0		75.0	75.0

Budget Unit Description:

The Healthy Children’s Division provides a comprehensive system of care management for children through preventive screening, diagnostic, treatment, rehabilitation, medical case management, lead poisoning prevention, lead abatement, and follow-up services. The Division carries out this mission through a variety of programs meeting the specific healthcare needs of targeted populations. These programs include California Children’s Services (CCS), CCS Medical Therapy Program (MTP), Childhood Lead Poisoning Prevention Program (CLPPP), and Healthy Homes Ventura County (HHVC).

Budget Unit 3140 HCA Childrens Medical Services
Function Health & Sanitation
Activity Health

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
Forfeitures And Penalties	8831	850,647	1,011,610	1,475,957	1,475,957
Total Fines Forfeitures and Penalties		850,647	1,011,610	1,475,957	1,475,957
State Social Services Public Assistance 17602	9073	1,134,927	1,400,500	1,400,500	1,400,500
State California Childrens Services	9091	4,412,125	4,781,027	4,553,954	4,553,954
Other State Health	9131	626,392	221,425	358,709	358,709
Federal Other	9351	4,142,923	3,681,543	4,847,387	4,847,387
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		10,316,368	10,084,496	11,160,550	11,160,550
Health Fees	9581	205,288	115,705	200,000	200,000
California Children'S Services	9601	1,874	4,713	2,000	2,000
Total Charges for Services		207,162	120,418	202,000	202,000
Tobacco Settlement	9761	222,000	222,000	70,000	70,000
Miscellaneous Revenue	9790	737	0	737	737
Total Miscellaneous Revenues		222,737	222,000	70,737	70,737
Total Revenues		11,596,914	11,438,524	12,909,244	12,909,244
Regular Salaries	1101	6,091,886	5,819,187	6,924,087	6,924,087
Extra Help	1102	41,535	32,993	116,312	116,312
Overtime	1105	38,169	42,435	24,700	24,700
Supplemental Payments	1106	431,719	363,880	395,552	395,552
Terminations	1107	105,607	42,059	0	0
Retirement Contribution	1121	990,124	971,257	996,798	996,798
OASDI Contribution	1122	407,615	384,166	438,646	438,646
FICA Medicare	1123	97,262	91,502	108,179	108,179
Safe Harbor	1124	6,146	5,507	2,883	2,883
457 Supplemental Retirement Plan	1130	1,682	996	0	0
Group Insurance	1141	1,010,624	1,008,814	1,099,997	1,099,997
Life Insurance For Department Heads And Management	1142	2,235	2,177	2,400	2,400
State Unemployment Insurance	1143	(164)	0	16,157	16,157
Management Disability Insurance	1144	7,014	5,823	10,412	10,412
Workers' Compensation Insurance	1165	147,848	108,567	150,280	150,280
401K Plan	1171	128,695	118,792	98,571	98,571
Legacy Health Reimbursement Arrangement	1172	0	0	36,960	36,960

Budget Unit 3140 HCA Childrens Medical Services
Function Health & Sanitation
Activity Health

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 Increase	1991	955,326	938,188	790,927	790,927
Total Salaries and Employee Benefits		10,463,326	9,936,342	11,212,861	11,212,861
Clothing And Personal Supplies	2021	0	392	1,615	1,615
Communications	2031	7,194	6,203	8,349	8,349
Voice Data ISF	2032	105,408	95,925	91,293	91,293
Radio Communications ISF	2033	8,452	10,301	30,290	30,290
Food	2041	0	0	1,000	1,000
General Insurance Allocation ISF	2071	997	5,059	3,866	3,866
Insurance	2072	15,906	14,239	15,400	15,400
Equipment Maintenance	2101	10,525	0	13,300	13,300
Equipment Maintenance Contracts	2102	0	2,450	100	100
Maintenance Supplies And Parts	2104	0	0	0	0
Buildings And Improvements Maintenance	2112	97,898	123,180	78,813	78,813
Facilities And Materials Sq Ft Allocation ISF	2114	100,330	101,601	87,705	87,705
Facilities Projects ISF	2115	35,488	(0)	0	0
Other Maintenance ISF	2116	11,827	11,046	5,825	5,825
Medical And Laboratory Supplies	2121	10,331	10,910	72,987	72,987
Memberships And Dues	2131	4,489	5,377	10,600	10,600
Miscellaneous Expense	2159	514	375	1,650	1,650
Office Supplies	2161	14,858	17,112	24,500	24,500
Printing And Binding Non ISF	2162	0	0	2,400	2,400
Books And Publications	2163	0	983	2,000	2,000
Mail Center ISF	2164	44,002	43,808	41,000	41,000
Purchasing Charges ISF	2165	4,180	5,404	4,912	4,912
Graphics Charges ISF	2166	2,298	1,533	9,900	9,900
Copy Machine Chgs ISF	2167	61,569	33,210	32,495	32,495
Stores ISF	2168	2,546	7,242	1,250	1,250
Postage And Special Delivery	2169	25	0	3,500	3,500
Miscellaneous Office Expense	2179	512	781	800	800
Temporary Help	2192	940,169	837,678	94,859	94,859
Marketing And Advertising	2193	0	3,407	9,340	9,340
Software Maintenance Agreements	2194	0	5,000	0	0
Professional Medical Services	2197	788,296	760,632	834,212	834,212

Budget Unit 3140 HCA Childrens Medical Services
Function Health & Sanitation
Activity Health

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	389,732	326,334	1,580,866	1,580,866
Employee Health Services	2201	5,188	1,881	6,320	6,320
Information Technology ISF	2202	150,240	204,673	133,290	133,290
Special Services ISF	2206	691	1,871	0	0
Employee Benefits ISF	2210	101,538	86,535	18,415	18,415
Building Leases And Rentals County Owned	2242	19,387	19,387	19,596	19,596
Storage Charges ISF	2244	21	21	20	20
Computer Equipment <5000	2261	10,280	3,288	29,819	29,819
Furniture And Fixtures <5000	2262	11,901	57,671	28,000	28,000
Minor Equipment	2264	3,319	288	2,800	2,800
Training ISF	2272	0	0	4,100	4,100
Education Conference And Seminars	2273	24,327	21,305	120,687	120,687
Private Vehicle Mileage	2291	3,380	4,511	7,260	7,260
Travel Expense	2292	4,612	15,203	22,877	22,877
Freight, Express, Other Delivery	2293	168	136	300	300
Transportation Expense	2299	0	0	100	100
Gas And Diesel Fuel ISF	2301	970	0	2,100	2,100
Transportation Charges ISF	2302	4,123	6,497	6,908	6,908
Motorpool ISF	2303	2,671	638	6,617	6,617
Transportation Work Order	2304	96	0	0	0
Transportation Charges ISF Non Uniform Guidance	2305	153	32	0	0
Services And Supplies Current Year Adj Increase	2991	126,496	242,974	140,016	140,016
Total Services and Supplies		3,127,107	3,097,095	3,614,052	3,614,052
Aid Payments Recipients	3111	455	459	23,900	23,900
Aid Payments Recipients 1099	3112	684	0	5,000	5,000
Total Other Charges		1,139	459	28,900	28,900
Equipment	4601	0	33,328	0	0
Total Capital Assets		0	33,328	0	0
Total Expenditures and Appropriations		13,591,572	13,067,223	14,855,813	14,855,813
Net Cost		1,994,658	1,628,699	1,946,569	1,946,569

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

Mental Health - 3200

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	124,113,219	110,471,658	123,291,212	123,291,212
Total Revenue	105,611,474	100,195,164	103,844,425	103,844,425
Net County Cost	18,501,745	10,276,493	19,446,787	19,446,787
Auth Positions	332		310	310
FTE Positions	330.5		308.5	308.5

Budget Unit Description:

Ventura County Behavioral Health is contracted with the Department of Health Care Services as the Mental Health Plan to provide a full array of services and support that promote the wellness and recovery of individuals with serious mental illness and youth with serious emotional disturbance. Services include assessment; psychological evaluation; medication management; individual, group and family therapy; case management; residential treatment; social support; and housing assistance. Services are client-centered and delivered in the least restrictive setting most consistent with the recovery model. Integrated service system goals include: (1) provide quality, culturally competent care that averts disability, and (2) optimize the quality of life and capabilities of the people served. Quality of life goals include maximizing the potential for independent living, achieving stability in an appropriate residential environment, and maintaining meaningful social activities and employment. For children and youth, quality of life goals includes maintaining family unity, achieving stable placement in a foster care home when appropriate, and ensuring attendance and progress in school, while developing age-appropriate, pro-social behavior.

		Budget Unit		3200 Mental Health	
		Function		Health & Sanitation	
		Activity		Health	
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
Investment Income	8911	210,964	884,851	224,803	224,803
Total Revenue from Use of Money and Property		210,964	884,851	224,803	224,803
State Motor Vehicle Match	9034	150,019	150,019	150,019	150,019
State Mental Health	9111	948,125	1,565,124	1,347,389	1,347,389
State Mental Health Public Assistance 17601	9112	18,176,685	19,587,578	19,223,337	19,223,337
2011 Realignment Sales Tax Mental Health	9113	30,483,772	15,815,014	23,057,860	23,057,860
2011 Realignment Community Corrections	9249	565,000	565,000	600,000	600,000
State Other	9252	1,315,321	(1,309)	0	0
Federal Other	9351	873,191	819,891	923,288	923,288
Federal Aid COVID-19	9352	0	0	0	0
Other Governmental Agencies	9371	1,613,237	2,567,772	2,276,862	2,276,862
Total Intergovernmental Revenues		54,125,351	41,069,089	47,578,755	47,578,755
Charges For Services Prior Year Revenue	9401	838,201	14,223,383	0	0
Health Fees	9581	47,031	171,687	56,918	56,918
Mental Health Services	9591	22,764,884	26,140,108	34,480,853	34,480,853
Other Charges For Services	9708	8,482,201	6,657,899	9,145,185	9,145,185
Other Interfund Revenue	9729	6,191,237	8,369,509	10,199,932	10,199,932
Internal Lease Recovery Revenue	9732	116,799	120,303	101,379	101,379
Total Charges for Services		38,440,353	55,682,890	53,984,267	53,984,267
Tobacco Settlement	9761	2,045,600	2,045,600	2,045,600	2,045,600
Miscellaneous Revenue	9790	305,255	511,336	11,000	11,000
Total Miscellaneous Revenues		2,350,855	2,556,936	2,056,600	2,056,600
Insurance Recoveries	9851	0	1,399	0	0
Total Other Financing Sources		0	1,399	0	0
Total Revenues		95,127,522	100,195,164	103,844,425	103,844,425
Regular Salaries	1101	24,863,757	24,964,561	28,381,937	28,381,937
Extra Help	1102	318,032	259,593	277,420	277,420
Overtime	1105	11,173	16,467	0	0
Supplemental Payments	1106	955,715	759,738	800,780	800,780
Terminations	1107	471,729	507,971	0	0
Call Back Staffing	1108	2,078	2,442	0	0
Retirement Contribution	1121	3,895,986	3,814,399	4,186,662	4,186,662
OASDI Contribution	1122	1,611,496	1,604,363	1,852,615	1,852,615
FICA Medicare	1123	386,349	385,174	445,861	445,861

Budget Unit 3200 Mental Health
Function Health & Sanitation
Activity Health

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
Safe Harbor	1124	9,535	8,296	7,296	7,296
Retiree Health Payment 1099	1128	33,435	53,914	0	0
457 Supplemental Retirement Plan	1130	9,054	5,736	0	0
Group Insurance	1141	4,131,927	4,108,791	4,729,572	4,729,572
Life Insurance For Department Heads And Management	1142	10,836	10,407	8,241	8,241
State Unemployment Insurance	1143	(601)	0	0	0
Management Disability Insurance	1144	60,436	51,493	72,435	72,435
Workers' Compensation Insurance	1165	669,606	504,742	695,037	695,037
401K Plan	1171	613,256	617,240	545,649	545,649
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,533,836	2,410,381	2,670,388	2,670,388
Salary And Employee Benefits Current Year Adj Decrease	1992	(2,905,782)	(3,127,973)	(3,789,463)	(3,789,463)
Total Salaries and Employee Benefits		36,681,852	36,957,735	40,884,430	40,884,430
Communications	2031	156,105	148,558	164,184	164,184
Voice Data ISF	2032	458,161	450,672	562,476	562,476
Radio Communications ISF	2033	11,851	11,109	29,720	29,720
Food	2041	4,974	3,888	8,093	8,093
Janitorial Supplies	2054	7,725	5,652	8,267	8,267
Janitorial Services Non ISF	2055	41,227	47,474	43,828	43,828
Other Household Expense	2056	15,864	16,339	20,980	20,980
Housekeeping Grounds ISF Charges	2058	26,353	4,016	8,655	8,655
General Insurance Allocation ISF	2071	435,422	444,467	411,587	411,587
Insurance	2072	247,796	178,739	301,980	301,980
Equipment Maintenance	2101	0	360	500	500
Maintenance Supplies And Parts	2104	0	100,318	500	500
Buildings And Improvements Maintenance	2112	12,300	112,655	19,993	19,993
Facilities And Materials Sq Ft Allocation ISF	2114	1,712,920	1,812,094	1,868,342	1,868,342
Facilities Projects ISF	2115	1,169	15,939	7,775	7,775
Other Maintenance ISF	2116	223,812	124,165	164,847	164,847
Medical And Laboratory Supplies	2121	0	167	5,047	5,047
Medical Claims ISF	2122	0	0	176	176
Pharmaceuticals	2123	73,901	21,451	37,383	37,383

Budget Unit 3200 Mental Health
Function Health & Sanitation
Activity Health

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
Memberships And Dues	2131	86,533	79,602	97,574	97,574
Miscellaneous Expense	2159	14,853	99,308	50,982	50,982
Office Supplies	2161	55,124	46,693	92,960	92,960
Printing And Binding Non ISF	2162	2,637	4,137	5,114	5,114
Books And Publications	2163	13,026	8,505	8,481	8,481
Mail Center ISF	2164	110,129	96,135	115,637	115,637
Purchasing Charges ISF	2165	56,416	55,443	108,983	108,983
Graphics Charges ISF	2166	13,770	33,188	10,901	10,901
Copy Machine Chgs ISF	2167	70,004	80,973	72,559	72,559
Stores ISF	2168	7,006	4,286	4,734	4,734
Postage And Special Delivery	2169	209	118	1,240	1,240
Miscellaneous Office Expense	2179	19,293	6,152	8,145	8,145
Attorney Services	2185	50,000	(8,773)	50,000	50,000
Lab Services - Non Medical	2188	(6,848)	0	0	0
Temporary Help	2192	1,264,358	519,986	658,308	658,308
Marketing And Advertising	2193	13,177	7,050	13,140	13,140
Software Maintenance Agreements	2194	15,143	16,800	0	0
Other Medical Services	2195	58,408	89,420	1,000	1,000
Professional Medical Services	2197	8,295,681	8,259,801	9,597,536	9,597,536
Other Professional And Specialized Services Non ISF	2199	39,134,717	45,110,266	52,069,246	52,069,246
Employee Health Services	2201	22,485	37,491	60,901	60,901
Information Technology ISF	2202	171,071	155,783	180,667	180,667
County Geographical Information Systems Expense ISF	2203	11,445	13,890	14,723	14,723
Public Works ISF Charges	2205	0	56,022	0	0
Special Services ISF	2206	22,372	65,124	25,555	25,555
Employee Benefits ISF	2210	407,818	405,784	359,740	359,740
Software Subscriptions Non ISF	2236	1,883,411	510,634	393,493	393,493
Building Leases And Rentals Noncounty Owned	2241	83,526	18,306	259,806	259,806
Building Leases And Rentals County Owned	2242	441,352	350,993	352,388	352,388
Storage Charges ISF	2244	5,538	1,281	3,086	3,086
Storage Charges Non ISF	2245	7,761	9,199	11,058	11,058
Building Lease Non Uniform Guidance	2246	768,990	577,401	839,664	839,664

Budget Unit 3200 Mental Health
Function Health & Sanitation
Activity Health

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
Internal Lease Recovery Expense - Non Uniform Guidance	2248	501,144	685,776	618,565	618,565
Long Term Lease Other Rent	2249	53,673	59,773	55,031	55,031
Computer Equipment <5000	2261	679,113	299,257	87,775	87,775
Furniture And Fixtures <5000	2262	87,162	115,454	74,895	74,895
Minor Equipment	2264	0	0	3,878	3,878
Training ISF	2272	0	0	1,290	1,290
Education Conference And Seminars	2273	33,902	39,389	40,198	40,198
Private Vehicle Mileage	2291	55,912	60,844	49,784	49,784
Travel Expense	2292	47,519	19,623	53,298	53,298
Freight, Express, Other Delivery	2293	13	0	0	0
Transportation Expense	2299	550	1,123	4,854	4,854
Gas And Diesel Fuel ISF	2301	13,069	14,599	10,089	10,089
Transportation Charges ISF	2302	62,625	78,722	55,609	55,609
Motorpool ISF	2303	1,032	603	2,311	2,311
Transportation Work Order	2304	5,944	6,468	3,603	3,603
Transportation Charges ISF Non Uniform Guidance	2305	2,533	424	1,740	1,740
Utilities	2311	181,356	199,549	201,247	201,247
Services And Supplies Current Year Adj Increase	2991	117,730	103,123	225,809	225,809
Services And Supplies Current Year Adj Decrease	2992	(472,026)	(285,397)	(236,840)	(236,840)
Total Services and Supplies		57,900,237	61,608,395	70,385,090	70,385,090
Aid Payments Recipients	3111	17,494	3,003	18,369	18,369
Aid Payments Rent 1099	3113	561,286	578,287	642,839	642,839
Managed Care Offset	3119	1,361,878	2,463,906	1,568,808	1,568,808
Other Loan Payments Principal	3312	124,521	132,291	143,642	143,642
Lease Principal	3316	531,664	646,617	739,548	739,548
Interest Long Term Revolving Credit Agreement	3412	71,036	54,532	71,036	71,036
Interest On Lease	3456	26,288	40,936	78,769	78,769
Interfund Expense Administrative	3912	13,847,812	7,974,295	8,758,681	8,758,681
Prior Year Grant Revenue Repayment	3920	35,438	11,661	0	0
Total Other Charges		16,577,418	11,905,528	12,021,692	12,021,692
Transfers Out In Patient Unit	5114	0	0	0	0
Total Other Financing Uses		0	0	0	0

Budget Unit3200 Mental Health

FunctionHealth & Sanitation

ActivityHealth

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
Total Expenditures and Appropriations	111,159,507	110,471,658	123,291,212	123,291,212
Net Cost	16,031,985	10,276,493	19,446,787	19,446,787

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

Substance Use Services - 3220

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	32,597,545	33,071,632	37,369,212	37,369,212
Total Revenue	31,853,989	39,937,549	36,499,001	36,499,001
Net County Cost	743,556	(6,865,916)	870,211	870,211
Auth Positions	84		81	81
FTE Positions	84.0		81.0	81.0

Budget Unit Description:

Substance Use Services (SUS) provide drug and alcohol prevention, education, intervention, and treatment services utilizing science-based practice and adhering to both State and Federal mandates and guidelines. The Division utilizes a variety of recognized treatment and process improvement protocols along with performance and outcome measures. Prevention and awareness strategies are universal or focused on the needs of specific at-risk populations countywide. Intervention and treatment services are provided to individuals with substance use problems and/or use disorders. Treatment services are provided through a plan of systematic coordination and collaboration with other community agencies and organizations to provide the most appropriate levels of care as an integral part of the Behavioral Health Department's array of services. This model incorporates both the public sector and private for-profit and non-profit community-based organizations.

Budget Unit 3220 Substance Use Services
Function Health & Sanitation
Activity Health

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
Vehicle Code Fines	8811	322,308	0	0	0
Other Court Fines	8821	138,668	40,000	0	0
Total Fines Forfeitures and Penalties		460,976	40,000	0	0
Investment Income	8911	171,481	148,550	0	0
Total Revenue from Use of Money and Property		171,481	148,550	0	0
State Mental Health	9111	1,499,557	2,112,771	2,505,357	2,505,357
2011 Realignment Sales Tax Mental Health	9113	7,426,840	3,868,527	5,911,697	5,911,697
2011 Realignment Community Corrections	9249	376,557	195,596	850,001	850,001
State Other	9252	40,164	(0)	0	0
Federal Health Administration	9281	4,972,143	4,952,894	4,842,491	4,842,491
Federal Other	9351	0	0	0	0
Federal Aid COVID-19	9352	0	0	0	0
Other Governmental Agencies	9371	53,020	137,769	274,541	274,541
Total Intergovernmental Revenues		14,368,281	11,267,556	14,384,087	14,384,087
Charges For Services Prior Year Revenue	9401	1,158,771	6,084,277	0	0
Health Fees	9581	1,182	1,715	2,000	2,000
Mental Health Services	9591	12,883,717	20,085,165	19,298,303	19,298,303
Other Interfund Revenue	9729	0	0	0	0
Internal Lease Recovery Revenue	9732	0	0	4,549	4,549
Total Charges for Services		14,043,670	26,171,157	19,304,852	19,304,852
Opioid Settlement	9765	881,813	2,293,477	2,810,062	2,810,062
Miscellaneous Revenue	9790	3,536	16,809	0	0
Total Miscellaneous Revenues		885,349	2,310,286	2,810,062	2,810,062
Total Revenues		29,929,757	39,937,549	36,499,001	36,499,001
Regular Salaries	1101	5,658,275	6,211,389	6,635,087	6,635,087
Extra Help	1102	13,458	4,515	0	0
Overtime	1105	17,138	15,246	0	0
Supplemental Payments	1106	207,792	180,586	172,817	172,817
Terminations	1107	108,199	133,924	0	0
Retirement Contribution	1121	902,221	967,296	1,091,380	1,091,380
OASDI Contribution	1122	371,202	404,666	457,370	457,370
FICA Medicare	1123	87,731	95,683	107,026	107,026
Safe Harbor	1124	371	194	0	0
Retiree Health Payment 1099	1128	16,717	4,337	0	0

Budget Unit 3220 Substance Use Services
Function Health & Sanitation
Activity Health

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
457 Supplemental Retirement Plan	1130	454	135	0	0
Group Insurance	1141	957,559	1,103,747	1,331,742	1,331,742
Life Insurance For Department Heads And Management	1142	2,700	2,849	2,416	2,416
State Unemployment Insurance	1143	(203)	0	0	0
Management Disability Insurance	1144	14,232	15,246	12,332	12,332
Workers' Compensation Insurance	1165	156,472	126,295	159,712	159,712
401K Plan	1171	135,019	146,995	128,009	128,009
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,631,566	1,879,245	1,895,136	1,895,136
Salary And Employee Benefits Current Year Adj Decrease	1992	(467,691)	(643,830)	(230,705)	(230,705)
Total Salaries and Employee Benefits		9,813,212	10,648,516	11,762,322	11,762,322
Communications	2031	42,821	42,257	44,967	44,967
Voice Data ISF	2032	113,054	119,873	144,815	144,815
Radio Communications ISF	2033	2,531	1,293	2,658	2,658
Food	2041	3,996	7,613	9,019	9,019
Janitorial Supplies	2054	1,433	3,058	6,634	6,634
Janitorial Services Non ISF	2055	8,060	28,291	37,307	37,307
Other Household Expense	2056	6,197	6,380	8,198	8,198
Housekeeping Grounds ISF Charges	2058	225	520	1,047	1,047
General Insurance Allocation ISF	2071	7,731	5,880	8,118	8,118
Insurance	2072	24,423	15,704	25,644	25,644
Buildings And Improvements Maintenance	2112	11,640	8,817	2,673	2,673
Facilities And Materials Sq Ft Allocation ISF	2114	313,062	401,100	365,186	365,186
Facilities Projects ISF	2115	0	3,782	9,704	9,704
Other Maintenance ISF	2116	5,116	5,736	7,461	7,461
Medical And Laboratory Supplies	2121	22,745	696	37,675	37,675
Pharmaceuticals	2123	9,488	24,242	20,302	20,302
Memberships And Dues	2131	26,745	20,856	28,450	28,450
Miscellaneous Expense	2159	53,469	35,249	30,752	30,752
Office Supplies	2161	17,148	25,003	29,154	29,154
Printing And Binding Non ISF	2162	23,558	30,773	30,638	30,638
Books And Publications	2163	2,196	0	2,306	2,306

Budget Unit 3220 Substance Use Services
Function Health & Sanitation
Activity Health

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	26,563	20,396	21,136	21,136
Purchasing Charges ISF	2165	16,131	12,098	16,938	16,938
Graphics Charges ISF	2166	4,456	6,468	6,300	6,300
Copy Machine Chgs ISF	2167	10,716	21,722	14,583	14,583
Postage And Special Delivery	2169	40	0	193	193
Miscellaneous Office Expense	2179	1,421	2,930	2,003	2,003
Lab Services - Non Medical	2188	0	0	0	0
Temporary Help	2192	99,679	151,798	290,102	290,102
Marketing And Advertising	2193	290	0	319	319
Software Maintenance Agreements	2194	0	0	0	0
Other Medical Services	2195	6,000	4,429	13,794	13,794
Professional Medical Services	2197	656,323	575,769	740,435	740,435
Other Professional And Specialized Services Non ISF	2199	19,953,472	19,333,517	21,995,527	21,995,527
Employee Health Services	2201	3,611	6,456	5,438	5,438
Information Technology ISF	2202	42,808	43,153	51,773	51,773
Special Services ISF	2206	11,839	70,399	1,846	1,846
Employee Benefits ISF	2210	106,933	114,694	122,974	122,974
Software Subscriptions Non ISF	2236	361,064	185,067	216,317	216,317
Building Leases And Rentals Noncounty Owned	2241	0	0	0	0
Building Leases And Rentals County Owned	2242	167,382	177,174	154,480	154,480
Storage Charges ISF	2244	429	470	500	500
Storage Charges Non ISF	2245	3,985	5,560	4,185	4,185
Building Lease Non Uniform Guidance	2246	215,198	242,111	245,266	245,266
Internal Lease Recovery Expense - Non Uniform Guidance	2248	22,494	41,337	193,355	193,355
Long Term Lease Other Rent	2249	9,245	7,904	0	0
Computer Equipment <5000	2261	17,135	88,141	50,000	50,000
Furniture And Fixtures <5000	2262	15,389	2,666	13,261	13,261
Training ISF	2272	0	0	666	666
Education Conference And Seminars	2273	13,183	7,439	13,842	13,842
Private Vehicle Mileage	2291	14,559	17,150	16,430	16,430
Travel Expense	2292	22,388	6,544	32,441	32,441
Transportation Expense	2299	300	2,975	3,369	3,369

Budget Unit 3220 Substance Use Services
Function Health & Sanitation
Activity Health

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 ISF	2301	4,944	2,904	6,290	6,290
Transportation Charges ISF	2302	11,601	7,861	15,953	15,953
Motorpool ISF	2303	1,503	982	1,573	1,573
Transportation Work Order	2304	0	728	0	0
Transportation Charges ISF Non Uniform Guidance	2305	681	59	555	555
Utilities	2311	30,688	32,547	59,456	59,456
Services And Supplies Current Year Adj Increase	2991	59,087	235,728	183,213	183,213
Total Services and Supplies		22,607,174	22,216,297	25,347,221	25,347,221
Lease Principal	3316	81,203	69,809	96,482	96,482
Interest On Lease	3456	2,004	1,327	23,187	23,187
Prior Year Grant Revenue Repayment	3920	0	135,683	0	0
Total Other Charges		83,206	206,819	119,669	119,669
Equipment	4601	0	0	140,000	140,000
Total Capital Assets		0	0	140,000	140,000
Total Expenditures and Appropriations		32,503,593	33,071,632	37,369,212	37,369,212
Net Cost		2,573,837	(6,865,916)	870,211	870,211

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Fund: S120 - Mental Health Services Act

Function: Health & Sanitation

Activity: Health

Mental Health Services Act - 3260

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	121,144,060	109,086,326	147,041,097	147,041,097
Total Revenue	102,227,442	143,427,026	113,643,235	113,643,235
Net County Cost	18,916,618	(34,340,701)	33,397,862	33,397,862
Auth Positions	357		413	412
FTE Positions	355.4		411.4	411.4

Budget Unit Description:

The Mental Health Services Act (MHSA) requires a comprehensive approach to community based mental health services and supports for the residents of California. MHSA addresses a broad continuum of prevention, early intervention, and service as well as the ability to research new methodologies, necessary infrastructure, technology, and training elements that are required to effectively support this system.

Budget Unit 3260 Mental Health Services Act
Function Health & Sanitation
Activity Health

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
Investment Income	8911	4,927,067	6,509,857	4,331,782	4,331,782
Total Revenue from Use of Money and Property		4,927,067	6,509,857	4,331,782	4,331,782
State Mental Health	9111	1,765,002	3,406,385	2,407,490	2,407,490
State Other	9252	74,432,026	77,132,999	56,000,000	56,000,000
Federal Other	9351	696,025	755,111	500,993	500,993
Other Governmental Agencies	9371	5,227,852	5,112,891	7,686,335	7,686,335
Total Intergovernmental Revenues		82,120,905	86,407,387	66,594,818	66,594,818
Charges For Services Prior Year Revenue	9401	(1,192,142)	12,711,622	0	0
Health Fees	9581	9,961	35,816	17,981	17,981
Mental Health Services	9591	22,220,200	34,014,363	39,733,823	39,733,823
Other Interfund Revenue	9729	2,541,251	2,608,241	2,336,907	2,336,907
Cost Allocation Plan Revenue	9731	52,429	0	0	0
Internal Lease Recovery Revenue	9732	176,534	358,409	196,677	196,677
Total Charges for Services		23,808,233	49,728,451	42,285,388	42,285,388
Miscellaneous Revenue	9790	177,691	170,615	0	0
Total Miscellaneous Revenues		177,691	170,615	0	0
Transfers In From Other Funds	9831	232,149	610,717	431,247	431,247
Insurance Recoveries	9851	25,039	0	0	0
Total Other Financing Sources		257,188	610,717	431,247	431,247
Total Revenues		111,291,084	143,427,026	113,643,235	113,643,235
Regular Salaries	1101	23,524,220	26,190,127	33,068,060	33,068,060
Extra Help	1102	43,405	34,572	45,500	45,500
Overtime	1105	317,793	402,330	0	0
Supplemental Payments	1106	1,216,646	1,156,136	1,070,287	1,070,287
Terminations	1107	213,745	257,305	384,108	384,108
Retirement Contribution	1121	3,806,003	4,305,545	5,401,751	5,401,751
OASDI Contribution	1122	1,572,426	1,742,525	2,289,745	2,289,745
FICA Medicare	1123	372,038	409,846	536,869	536,869
Safe Harbor	1124	844	4,013	1,197	1,197
Retiree Health Payment 1099	1128	0	19,417	32,829	32,829
457 Supplemental Retirement Plan	1130	691	2,780	0	0
Group Insurance	1141	4,361,147	5,028,154	6,473,833	6,473,833
Life Insurance For Department Heads And Management	1142	10,626	11,687	9,504	9,504
State Unemployment Insurance	1143	(592)	0	0	0

Budget Unit 3260 Mental Health Services Act
Function Health & Sanitation
Activity Health

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 Disability Insurance	1144	37,009	33,954	56,149	56,149
Workers' Compensation Insurance	1165	618,304	504,746	818,229	818,229
401K Plan	1171	443,803	491,858	640,748	640,748
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	15,310	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(15,310)	(3,906)	0	0
Total Salaries and Employee Benefits		36,538,106	40,591,091	50,828,809	50,828,809
Communications	2031	155,611	169,677	195,886	195,886
Voice Data ISF	2032	471,364	532,879	652,135	652,135
Radio Communications ISF	2033	10,669	5,731	19,760	19,760
Food	2041	2,954	7,314	3,242	3,242
Janitorial Supplies	2054	25,292	17,407	36,835	36,835
Janitorial Services Non ISF	2055	125,225	133,481	176,319	176,319
Other Household Expense	2056	0	0	633	633
Housekeeping Grounds ISF Charges	2058	5,620	1,952	5,172	5,172
General Insurance Allocation ISF	2071	267,904	252,305	318,291	318,291
Insurance	2072	453,905	370,547	561,203	561,203
Equipment Maintenance	2101	0	0	1,500	1,500
Equipment Maintenance Contracts	2102	980	872	1,392	1,392
Maintenance Supplies And Parts	2104	2,573	2,043	4,395	4,395
Buildings And Improvements Maintenance	2112	102,194	376,087	216,396	216,396
Facilities And Materials Sq Ft Allocation ISF	2114	845,595	905,465	1,192,948	1,192,948
Facilities Projects ISF	2115	48,162	460,920	50,571	50,571
Other Maintenance ISF	2116	51,829	69,811	98,684	98,684
Medical And Laboratory Supplies	2121	3,061	0	10,000	10,000
Pharmaceuticals	2123	40,696	90,969	52,715	52,715
Memberships And Dues	2131	75,951	88,647	100,703	100,703
Cost Allocation Plan Charges	2158	1,395,806	1,353,666	1,383,866	1,383,866
Miscellaneous Expense	2159	43,156	99,330	96,377	96,377
Office Supplies	2161	54,756	50,621	62,596	62,596
Printing And Binding Non ISF	2162	7,526	40,431	37,724	37,724
Books And Publications	2163	13,442	34,598	20,000	20,000

Budget Unit 3260 Mental Health Services Act
Function Health & Sanitation
Activity Health

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	38,611	33,723	45,759	45,759
Purchasing Charges ISF	2165	32,968	54,028	49,236	49,236
Graphics Charges ISF	2166	936	25,127	15,975	15,975
Copy Machine Chgs ISF	2167	75,843	103,793	94,433	94,433
Stores ISF	2168	0	89	0	0
Postage And Special Delivery	2169	70	0	858	858
Miscellaneous Office Expense	2179	9,465	14,469	12,989	12,989
Engineering And Technical Surveys	2183	0	43,839	0	0
Attorney Services	2185	111,989	213,931	99,912	99,912
Lab Services - Non Medical	2188	(943)	0	34,187	34,187
Temporary Help	2192	528,154	687,439	961,122	961,122
Marketing And Advertising	2193	0	0	5,000	5,000
Software Maintenance Agreements	2194	29,450	0	0	0
Other Medical Services	2195	14,714	199,250	16,168	16,168
Professional Medical Services	2197	10,201,065	11,063,912	12,790,433	12,790,433
Other Professional And Specialized Services Non ISF	2199	30,797,370	31,893,639	51,359,330	51,359,330
Employee Health Services	2201	39,287	31,226	55,222	55,222
Information Technology ISF	2202	180,118	184,675	208,371	208,371
Public Works ISF Charges	2205	0	60,269	58,766	58,766
Special Services ISF	2206	16,810	27,921	5,519	5,519
Employee Benefits ISF	2210	361,187	340,366	402,002	402,002
Software Subscriptions Non ISF	2236	1,233,622	521,709	865,340	865,340
Building Leases And Rentals Noncounty Owned	2241	170,917	724,103	600,000	600,000
Building Leases And Rentals County Owned	2242	218,979	242,357	299,956	299,956
Storage Charges Non ISF	2245	11,187	9,054	9,202	9,202
Building Lease Non Uniform Guidance	2246	425,906	476,592	478,772	478,772
Internal Lease Recovery Expense - Non Uniform Guidance	2248	594,534	629,143	677,893	677,893
Long Term Lease Other Rent	2249	80,031	254,643	374,435	374,435
Computer Equipment <5000	2261	69,227	400,399	262,225	262,225
Furniture And Fixtures <5000	2262	307,555	764,656	456,680	456,680
Minor Equipment	2264	0	0	2,400	2,400
Training ISF	2272	0	0	1,689	1,689

Budget Unit 3260 Mental Health Services Act
Function Health & Sanitation
Activity Health

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
Education Conference And Seminars	2273	30,590	54,037	91,290	91,290
Private Vehicle Mileage	2291	15,134	28,316	53,299	53,299
Travel Expense	2292	4,565	41,163	30,304	30,304
Freight, Express, Other Delivery	2293	0	616	0	0
Transportation Expense	2299	4,865	4,386	10,000	10,000
Gas And Diesel Fuel ISF	2301	67,590	65,927	89,937	89,937
Transportation Charges ISF	2302	262,780	281,648	449,987	449,987
Motorpool ISF	2303	10,313	3,816	6,682	6,682
Transportation Work Order	2304	46,218	46,012	84,321	84,321
Transportation Charges ISF Non Uniform Guidance	2305	9,677	1,369	1,985	1,985
Utilities	2311	124,863	139,880	217,812	217,812
Services And Supplies Current Year Adj Increase	2991	(56,708)	16,169	0	0
Services And Supplies Current Year Adj Decrease	2992	(3,958)	0	0	0
Total Services and Supplies		50,269,251	54,748,444	76,578,834	76,578,834
Aid Payments Recipients	3111	17,760	10,550	17,955	17,955
Aid Payments Rent 1099	3113	505,115	716,985	686,891	686,891
Lease Principal	3316	726,474	2,203,939	3,435,312	3,435,312
Interest On Lease	3456	71,314	127,338	210,363	210,363
Interfund Expense Administrative	3912	7,127,538	9,140,348	11,074,933	11,074,933
Total Other Charges		8,448,202	12,199,161	15,425,454	15,425,454
Land	4011	0	25,000	0	0
Buildings And Improvements	4111	0	126,277	1,500,000	1,500,000
Lewis Road Campus Development	4246	0	335,750	0	0
BH Wellness Center Port Hueneme	4253	1,875,706	327,923	650,000	650,000
Lewis Road Mental Health Rehabilitation Center	4261	0	312,042	1,000,000	1,000,000
Computer Software	4701	0	7,605	58,000	58,000
Total Capital Assets		1,875,706	1,134,596	3,208,000	3,208,000
Transfers Out To Other Funds	5111	60,667	413,034	1,000,000	1,000,000
Total Other Financing Uses		60,667	413,034	1,000,000	1,000,000
Total Expenditures and Appropriations		97,191,933	109,086,326	147,041,097	147,041,097
Net Cost		(14,099,150)	(34,340,701)	33,397,862	33,397,862

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Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	2,765,735	3,522,816	3,795,416	3,795,416
Total Revenue	495,700	1,304,849	741,466	741,466
Net County Cost	2,270,035	2,217,966	3,053,950	3,053,950
Auth Positions	28		26	26
FTE Positions	28.0		26.0	26.0

Budget Unit Description:

The Public Guardian provides estate administration and financial management services to the most vulnerable residents in our county when no one else is willing or able to act on their behalf.

Budget Unit 3280 Public Guardian
Function Health & Sanitation
Activity Health

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 Licenses And Permits	8799	3,637	0	10,000	10,000
Total Licenses Permits and Franchises		3,637	0	10,000	10,000
Investment Income	8911	0	259,973	38,000	38,000
Total Revenue from Use of Money and Property		0	259,973	38,000	38,000
State Mental Health	9111	0	0	0	0
State Mental Health Public Assistance 17601	9112	320,700	767,200	422,196	422,196
Total Intergovernmental Revenues		320,700	767,200	422,196	422,196
Estate Fees	9531	58,340	125,892	145,978	145,978
Total Charges for Services		58,340	125,892	145,978	145,978
Miscellaneous Revenue	9790	46,474	151,784	125,292	125,292
Total Miscellaneous Revenues		46,474	151,784	125,292	125,292
Total Revenues		429,150	1,304,849	741,466	741,466
Regular Salaries	1101	557,566	1,992,770	1,724,155	1,724,155
Extra Help	1102	0	2,697	0	0
Overtime	1105	815	7,313	0	0
Supplemental Payments	1106	24,606	93,649	64,926	64,926
Terminations	1107	4,830	74,263	0	0
Retirement Contribution	1121	95,994	313,966	321,826	321,826
OASDI Contribution	1122	37,102	129,748	128,346	128,346
FICA Medicare	1123	8,677	31,659	30,023	30,023
Safe Harbor	1124	0	0	0	0
Group Insurance	1141	122,283	389,749	409,969	409,969
Life Insurance For Department Heads And Management	1142	322	1,035	880	880
State Unemployment Insurance	1143	0	0	0	0
Management Disability Insurance	1144	860	3,839	3,304	3,304
Workers' Compensation Insurance	1165	15,668	42,308	42,801	42,801
401K Plan	1171	12,821	61,412	35,609	35,609
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,431,982	106,827	357,011	357,011
Salary And Employee Benefits Current Year Adj Decrease	1992	0	(353,540)	(60,672)	(60,672)
Total Salaries and Employee Benefits		2,313,527	2,897,697	3,058,178	3,058,178
Communications	2031	6,290	14,455	10,549	10,549

Budget Unit 3280 Public Guardian
Function Health & Sanitation
Activity Health

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
Voice Data ISF	2032	10,591	40,099	34,219	34,219
Radio Communications ISF	2033	259	440	463	463
Food	2041	395	0	0	0
General Insurance Allocation ISF	2071	53,077	32,666	42,837	42,837
Witness And Interpreter Expense	2091	0	0	9,869	9,869
Buildings And Improvements Maintenance	2112	0	5	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	1,478	0	3,793	3,793
Facilities Projects ISF	2115	0	10,936	0	0
Other Maintenance ISF	2116	0	1,504	0	0
Memberships And Dues	2131	300	4,390	5,544	5,544
Miscellaneous Expense	2159	14,909	14,358	0	0
Office Supplies	2161	1,755	2,638	3,160	3,160
Printing And Binding Non ISF	2162	0	1,017	0	0
Books And Publications	2163	0	0	1,423	1,423
Mail Center ISF	2164	5,101	10,522	5,579	5,579
Purchasing Charges ISF	2165	429	642	880	880
Graphics Charges ISF	2166	111	5	0	0
Copy Machine Chgs ISF	2167	5,070	1,870	6,894	6,894
Stores ISF	2168	705	206	7,410	7,410
Postage And Special Delivery	2169	0	46	0	0
Miscellaneous Office Expense	2179	81	353	0	0
Attorney Services	2185	353	1,572	0	0
Temporary Help	2192	19,258	48,585	32,636	32,636
Software Maintenance Agreements	2194	15,708	0	0	0
Professional Medical Services	2197	0	2,081	0	0
Other Professional And Specialized Services Non ISF	2199	10,907	32,343	69,200	69,200
Employee Health Services	2201	12,315	2,406	0	0
Information Technology ISF	2202	8,709	13,972	9,104	9,104
Special Services ISF	2206	1,111	6,885	973	973
Employee Benefits ISF	2210	13,545	26,993	24,504	24,504
Software Subscriptions Non ISF	2236	21,406	71,890	75,484	75,484
Storage Charges ISF	2244	1,691	4,550	3,203	3,203
Long Term Lease Other Rent	2249	0	27,663	19,532	19,532
Computer Equipment <5000	2261	37,394	349	54,772	54,772

Budget Unit 3280 Public Guardian
Function Health & Sanitation
Activity Health

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
Furniture And Fixtures <5000	2262	551	696	0
Minor Equipment	2264	0	0	924
Library Books And Publications	2271	0	0	0
Training ISF	2272	0	0	1,664
Education Conference And Seminars	2273	0	1,820	4,218
Private Vehicle Mileage	2291	163	1,002	1,848
Travel Expense	2292	432	4,699	12,980
Transportation Expense	2299	613	1,366	9,240
Gas And Diesel Fuel ISF	2301	10,634	8,568	8,217
Transportation Charges ISF	2302	5,957	41,302	27,383
Motorpool ISF	2303	2,897	4,150	2,924
Transportation Charges ISF Non Uniform Guidance	2305	540	240	0
Services And Supplies Current Year Adj Increase	2991	124,543	8,469	40,717
Services And Supplies Current Year Adj Decrease	2992	0	0	0
Total Services and Supplies	389,277	447,750	532,143	532,143
Aid Payments Recipients	3111	2,612	0	0
Aid Payments Recipients 1099	3112	1,031	0	28,199
Lease Principal	3316	114,444	137,122	155,578
Interest On Lease	3456	0	6,958	21,318
Capitalized Interest	3991	0	0	0
Total Other Charges	118,087	144,080	205,095	205,095
Transfers Out To Other Funds	5111	0	33,288	0
Total Other Financing Uses	0	33,288	0	0
Total Expenditures and Appropriations	2,820,891	3,522,816	3,795,416	3,795,416
Net Cost	2,391,741	2,217,966	3,053,950	3,053,950

Fund: G001 - General Fund

Function: Education

Activity: Library Services

Ventura County Library Administration - 3600

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	340,000	326,358	340,000	340,000
Total Revenue	0	0	0	0
Net County Cost	340,000	326,358	340,000	340,000
Auth Positions	1		1	1
FTE Positions	1.0		1.0	1.0

Budget Unit Description:

Ventura County Library Administration

Budget Unit 3600 Ventura County Library Administration
Function Education
Activity Library Services

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
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues		0	0	0	0
Total Revenues		0	0	0	0
Regular Salaries	1101	213,813	221,640	236,418	236,418
Supplemental Payments	1106	11,691	11,082	11,821	11,821
Terminations	1107	10,015	10,416	0	0
Retirement Contribution	1121	26,736	27,961	23,184	23,184
OASDI Contribution	1122	10,267	10,693	10,918	10,918
FICA Medicare	1123	3,558	3,657	3,599	3,599
Group Insurance	1141	13,066	13,190	13,432	13,432
Life Insurance For Department Heads And Management	1142	41	40	0	0
State Unemployment Insurance	1143	(5)	0	0	0
Management Disability Insurance	1144	1,073	926	1,586	1,586
Workers' Compensation Insurance	1165	5,941	3,665	2,294	2,294
401K Plan	1171	8,025	8,308	3,724	3,724
Total Salaries and Employee Benefits		304,221	311,580	306,976	306,976
Communications	2031	900	784	1,100	1,100
Voice Data ISF	2032	381	372	390	390
General Insurance Allocation ISF	2071	1,066	956	955	955
Memberships And Dues	2131	355	355	1,500	1,500
Mail Center ISF	2164	3	0	3	3
Purchasing Charges ISF	2165	14	27	27	27
Other Professional And Specialized Services Non ISF	2199	0	0	15,752	15,752
Information Technology ISF	2202	0	0	0	0
County Geographical Information Systems Expense ISF	2203	1,488	1,806	0	0
Computer Equipment <5000	2261	2,482	0	1,000	1,000
Private Vehicle Mileage	2291	7,135	7,023	6,900	6,900
Travel Expense	2292	10,109	3,455	5,397	5,397
Transportation Charges ISF	2302	0	0	0	0
Total Services and Supplies		23,932	14,778	33,024	33,024
Total Expenditures and Appropriations		328,153	326,358	340,000	340,000
Net Cost		328,153	326,358	340,000	340,000

Fund: S060 - Ventura County Library

Function: Education

Activity: Library Services

Ventura County Library - 3610

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	13,156,116	16,305,199	12,089,528	12,089,528
Total Revenue	13,156,116	13,344,393	12,089,528	12,089,528
Net County Cost	0	2,960,806	0	0
Auth Positions	80		80	83
FTE Positions	60.2		60.2	61.9

Budget Unit Description:
Ventura County Library

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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	7,949,891	8,343,501	8,728,095	8,728,095
Property Taxes Current Unsecured	8521	228,007	224,081	241,006	241,006
Property Taxes Prior Unsecured	8541	11,601	8,472	7,578	7,578
Supplemental Property Taxes Current	8551	196,528	100,035	141,485	141,485
Supplemental Property Taxes Prior	8561	7,868	14,253	6,000	6,000
Residual Property Taxes	8571	168,819	196,387	183,216	183,216
Passthrough Property Taxes	8581	133,178	143,826	153,531	153,531
Total Taxes		8,695,892	9,030,555	9,460,911	9,460,911
Penalties And Costs On Delinquent Taxes	8841	1,695	3,847	1,600	1,600
Total Fines Forfeitures and Penalties		1,695	3,847	1,600	1,600
Investment Income	8911	455,396	661,353	406,377	406,377
Lease Interest	8915	46,764	45,839	45,839	45,839
Rents And Concessions	8931	82,823	76,452	76,452	76,452
Lease Revenue	8935	22,690	23,616	23,616	23,616
Total Revenue from Use of Money and Property		607,673	807,260	552,284	552,284
State Homeowners Property Tax Relief	9211	42,898	42,784	43,335	43,335
State Other	9252	1,488,285	1,357,030	338,348	338,348
Federal Other	9351	(35,472)	17,408	33,000	33,000
Other In-Lieu Revenues	9361	0	534	0	0
Other Governmental Agencies	9371	455,237	269,286	462,530	462,530
Total Intergovernmental Revenues		1,950,948	1,687,042	877,213	877,213
Special Assessments	9421	34,797	33,210	33,530	33,530
Library Services	9681	26,107	32,247	22,140	22,140
Cost Allocation Plan Revenue	9731	26	2	17	17
Total Charges for Services		60,930	65,458	55,687	55,687
Contributions And Donations	9770	244,961	419,205	210,833	210,833
Total Miscellaneous Revenues		244,961	419,205	210,833	210,833
Transfers In From Other Funds	9831	939,653	1,006,368	931,000	931,000
Insurance Recoveries	9851	6,110	324,659	0	0
Total Other Financing Sources		945,763	1,331,026	931,000	931,000
Total Revenues		12,507,861	13,344,393	12,089,528	12,089,528
Regular Salaries	1101	3,918,752	4,079,841	4,596,283	4,596,283
Extra Help	1102	350,605	398,365	355,300	355,300
Overtime	1105	1,271	144	0	0
Supplemental Payments	1106	205,784	149,946	149,970	149,970

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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
Terminations	1107	40,322	36,475	36,700	36,700
Retirement Contribution	1121	594,529	588,707	634,822	634,822
OASDI Contribution	1122	241,440	245,661	267,124	267,124
FICA Medicare	1123	66,222	68,037	72,482	72,482
Safe Harbor	1124	17,866	24,609	10,609	10,609
Retiree Health Payment 1099	1128	33,435	26,645	0	0
457 Supplemental Retirement Plan	1130	20,285	23,217	11,325	11,325
Group Insurance	1141	734,598	795,207	862,182	862,182
Life Insurance For Department Heads And Management	1142	2,402	2,373	2,372	2,372
State Unemployment Insurance	1143	(108)	0	0	0
Management Disability Insurance	1144	6,932	8,143	7,469	7,469
Workers' Compensation Insurance	1165	83,847	76,131	89,111	89,111
401K Plan	1171	79,535	86,225	83,841	83,841
Legacy Health Reimbursement Arrangement	1172	0	0	30,240	30,240
Total Salaries and Employee Benefits		6,397,714	6,609,727	7,209,830	7,209,830
Communications	2031	157,956	119,125	142,216	142,216
Voice Data ISF	2032	180,383	126,925	134,888	134,888
Janitorial Services Non ISF	2055	150,761	210,606	256,945	256,945
Other Household Expense	2056	12,253	13,645	13,645	13,645
General Insurance Allocation ISF	2071	141,672	145,501	159,050	159,050
Equipment Maintenance Contracts	2102	16,860	0	935	935
Building And Improvements Supplies And Parts	2111	16,700	16,476	18,000	18,000
Buildings And Improvements Maintenance	2112	143,935	155,976	204,200	204,200
Facilities And Materials Sq Ft Allocation ISF	2114	282,900	312,392	300,957	300,957
Facilities Projects ISF	2115	102,998	3,272	20,000	20,000
Other Maintenance ISF	2116	85,931	118,687	50,000	50,000
Memberships And Dues	2131	13,476	13,085	13,985	13,985
Cost Allocation Plan Charges	2158	208,259	245,890	291,993	291,993
Office Supplies	2161	153,845	126,969	102,090	102,090
Books And Publications	2163	2,931	901	2,150	2,150
Mail Center ISF	2164	102,443	93,439	73,082	73,082
Purchasing Charges ISF	2165	15,786	19,502	18,005	18,005

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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	2,664	4,013	5,570
Copy Machine Chgs ISF	2167	14,617	25,194	39,216
Stores ISF	2168	69	0	0
Postage And Special Delivery	2169	733	536	800
Attorney Services	2185	29,267	37,301	30,000
Temporary Help	2192	305	0	0
Marketing And Advertising	2193	422	1,139	0
Software Maintenance Agreements	2194	37,326	45,349	0
Other Professional And Specialized Services Non ISF	2199	112,853	190,650	152,772
Employee Health Services	2201	2,462	7,151	5,500
Information Technology ISF	2202	62,010	62,420	180,976
County Geographical Information Systems Expense ISF	2203	0	0	9,337
Public Works ISF Charges	2205	10,688	24,983	124,324
Special Services ISF	2206	52,923	57,525	4,628
Employee Benefits ISF	2210	87,988	85,366	93,340
Rent And Leases Equipment Noncounty Owned	2231	2,062	1,750	1,750
Software Subscriptions Non ISF	2236	238,378	309,202	472,765
Building Leases And Rentals Noncounty Owned	2241	10	6,195	111,588
Building Leases And Rentals County Owned	2242	35,647	36,717	38,553
Long Term Lease Other Rent	2249	13,360	13,761	14,174
Computer Equipment <5000	2261	215,699	302,360	230,500
Furniture And Fixtures <5000	2262	152,966	53,326	20,000
Minor Equipment	2264	4,011	6,137	6,000
Library Books And Publications	2271	822,440	779,357	1,029,848
Education Conference And Seminars	2273	939	1,523	7,000
Private Vehicle Mileage	2291	9,887	5,516	12,300
Travel Expense	2292	11,355	6,815	13,300
Freight, Express, Other Delivery	2293	874	0	0
Gas And Diesel Fuel ISF	2301	8,365	6,840	12,127
Transportation Charges ISF	2302	20,966	23,528	25,475
Transportation Work Order	2304	20,410	6,795	11,000

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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
Transportation Charges ISF Non Uniform Guidance	2305	608	87	608	608
Utilities	2311	232,971	230,276	217,000	217,000
Total Services and Supplies		3,994,365	4,054,202	4,672,592	4,672,592
Lease Principal	3316	296,798	306,974	205,643	205,643
Interest On Lease	3456	3,729	2,569	1,463	1,463
Contributions To Outside Agencies	3811	1,072,584	0	0	0
Total Other Charges		1,373,111	309,543	207,106	207,106
Buildings And Improvements	4111	0	20,830	0	0
Prueter Library Refurb Project	4257	0	4,904,224	0	0
Foster Library Refurb Project	4258	43,432	396,959	0	0
Ojai Library Refurb Project	4263	0	9,715	0	0
Equipment	4601	63,117	0	0	0
Total Capital Assets		106,549	5,331,728	0	0
Transfers Out To Other Funds	5111	14,658	0	0	0
Total Other Financing Uses		14,658	0	0	0
Total Expenditures and Appropriations		11,886,397	16,305,199	12,089,528	12,089,528
Net Cost		(621,464)	2,960,806	0	0

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Fund: G001 - General Fund

Function: Education

Activity: Agricultural Education

Farm Advisor - 3700

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	779,500	425,839	779,500	779,500
Total Revenue	0	0	0	0
Net County Cost	779,500	425,839	779,500	779,500

Budget Unit Description:

Farm Advisor

Budget Unit 3700 Farm Advisor
Function Education
Activity Agricultural Education

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
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues		0	0	0	0
Total Revenues		0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	13,796	13,681	16,651	16,651
Total Salaries and Employee Benefits		13,796	13,681	16,651	16,651
Voice Data ISF	2032	18,048	17,057	18,000	18,000
General Insurance Allocation ISF	2071	11,628	9,902	13,000	13,000
Facilities And Materials Sq Ft Allocation ISF	2114	93,180	94,512	97,000	97,000
Facilities Projects ISF	2115	3,778	3,762	5,000	5,000
Other Maintenance ISF	2116	386	1,692	0	0
Mail Center ISF	2164	5,835	5,508	5,600	5,600
Purchasing Charges ISF	2165	50	15	100	100
Graphics Charges ISF	2166	8,707	4,198	15,000	15,000
Copy Machine Chgs ISF	2167	1,191	262	2,000	2,000
Stores ISF	2168	0	0	0	0
Contributions And Grants To Non Governmental Agencies	2196	13,302	(13,302)	0	0
Other Professional And Specialized Services Non ISF	2199	(15)	17,059	405,149	405,149
Information Technology ISF	2202	0	522	500	500
Special Services ISF	2206	364	385	500	500
Building Leases And Rentals County Owned	2242	0	2,400	0	0
Gas And Diesel Fuel ISF	2301	8,591	7,309	11,000	11,000
Transportation Charges ISF	2302	31,372	34,905	35,200	35,200
Motorpool ISF	2303	277	0	800	800
Transportation Work Order	2304	4,108	1,078	1,000	1,000
Transportation Charges ISF Non Uniform Guidance	2305	1,578	313	1,000	1,000
Total Services and Supplies		202,380	187,576	610,849	610,849
Contributions To Outside Agencies	3811	163,824	161,000	152,000	152,000
Total Other Charges		163,824	161,000	152,000	152,000
Transfers Out To Other Funds	5111	0	63,582	0	0
Total Other Financing Uses		0	63,582	0	0
Total Expenditures and Appropriations		380,000	425,839	779,500	779,500

Budget Unit3700 Farm Advisor

FunctionEducation

ActivityAgricultural Education

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
Net Cost	380,000	425,839	779,500	779,500

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Fund: S010 - Road Fund

Function: Public Ways & Facilities

Activity: Public Ways

Public Works Road Fund - 4080

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	63,236,200	50,736,627	51,984,975	51,984,975
Total Revenue	54,432,000	48,125,023	44,589,000	44,589,000
Net County Cost	8,804,200	2,611,604	7,395,975	7,395,975

Budget Unit Description:

Public Works Road Fund

Budget Unit 4080 Public Works Road Fund
Function Public Ways & Facilities
Activity Public Ways

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
Sales And Use Taxes	8601	148,464	314,875	175,000	175,000
Total Taxes		148,464	314,875	175,000	175,000
Road Privileges And Permits	8741	864,689	893,447	900,000	900,000
Total Licenses Permits and Franchises		864,689	893,447	900,000	900,000
Vehicle Code Fines	8811	133,293	112,916	140,000	140,000
Total Fines Forfeitures and Penalties		133,293	112,916	140,000	140,000
Investment Income	8911	873,489	1,138,731	861,700	861,700
Total Revenue from Use of Money and Property		873,489	1,138,731	861,700	861,700
State Highways Users Tax 2103 Streets And Highways Code	9021	5,902,462	6,232,345	5,931,600	5,931,600
State Highways Users Tax 2104 A Streets And Highways Code	9022	20,004	20,004	24,000	24,000
State Highways Users Tax 2104 C Streets And Highways Code	9023	42,715	42,715	42,700	42,700
State Highways Users Tax 2104 D E F Streets And Highways CD	9024	8,547,016	9,048,293	9,022,900	9,022,900
State Highways Users Tax 2105 Streets And Highways Code	9025	4,158,267	4,290,168	4,402,500	4,402,500
State Highways Users Tax 2106 Streets And Highways Code	9026	585,943	604,809	661,200	661,200
Road Maintenance And Rehabilitation Program	9028	16,807,747	17,554,975	17,101,200	17,101,200
State Construction	9161	0	0	0	0
State Construction Capital	9162	(8,130)	4,622,110	0	0
State Other	9252	606,918	2,152,814	2,623,700	2,623,700
Federal Construction	9291	0	330,000	0	0
Federal Construction Capital	9292	1,577,010	554,203	1,925,000	1,925,000
Federal Forest Reserve Revenue	9311	47,195	50,635	44,000	44,000
Federal Other	9351	0	0	400,000	400,000
Total Intergovernmental Revenues		38,287,146	45,503,069	42,178,800	42,178,800
Special Assessments	9421	0	0	0	0
Other Charges For Services	9708	6,594	10,451	266,000	266,000
Cost Allocation Plan Revenue	9731	185	0	0	0
Total Charges for Services		6,779	10,451	266,000	266,000
Developer Contributions	9774	91,607	82,833	0	0
Miscellaneous Revenue	9790	79,184	68,701	12,500	12,500
Total Miscellaneous Revenues		170,791	151,534	12,500	12,500
Transfers In From Other Funds	9831	4,500,000	0	55,000	55,000

Budget Unit 4080 Public Works Road Fund
Function Public Ways & Facilities
Activity Public Ways

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

Total Other Financing Sources	4,500,000	0	55,000	55,000

Total Revenues		44,984,651	48,125,023	44,589,000	44,589,000
Communications	2031	0	4,671	0	0
Radio Communications ISF	2033	0	10,356	711	711
General Insurance Allocation ISF	2071	1,095,972	1,155,943	1,354,900	1,354,900
General Liability Ultimate Loss Expense 1099	2074	0	251,606	0	0
Equipment Maintenance	2101	1,541	1,185	8,000	8,000
Equipment Maintenance Contracts	2102	190,438	290,199	531,500	531,500
Maintenance Supplies And Parts	2104	91,235	76,343	183,000	183,000
Road Supplies	2105	533,285	678,096	1,383,000	1,383,000
Cost Allocation Plan Charges	2158	132,416	316,887	229,800	229,800
Miscellaneous Expense	2159	18,187	11,408	10,000	10,000
Printing And Binding Non ISF	2162	684	3,207	5,000	5,000
Purchasing Charges ISF	2165	23,840	31,540	27,971	27,971
Copy Machine Chgs ISF	2167	54	835	56	56
Engineering And Technical Surveys	2183	1,399,712	538,800	2,530,200	2,530,200
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	13,681,416	11,421,864	19,259,500	19,259,500
Attorney Services	2185	29,720	28,733	35,000	35,000
Software Maintenance Agreements	2194	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	449,213	746,242	1,577,500	1,577,500
Employee Health Services	2201	0	0	14,430	14,430
Management And Admin Survey ISF	2204	1,205,250	1,459,100	1,709,300	1,709,300
Public Works ISF Charges	2205	15,544,087	15,695,735	14,869,900	14,869,900
Publications And Legal Notices	2221	916	1,048	10,000	10,000
Rent And Leases Equipment Noncounty Owned	2231	801,702	706,309	948,500	948,500
Heavy Equipment ISF	2233	2,514,856	2,322,490	2,700,000	2,700,000
Software Subscriptions Non ISF	2236	18,805	93,345	63,000	63,000
Minor Equipment	2264	38,439	42,886	295,100	295,100
Gas And Diesel Fuel ISF	2301	476,089	385,356	581,789	581,789
Transportation Charges ISF	2302	42,839	44,489	36,518	36,518
Transportation Work Order	2304	96,610	62,456	82,800	82,800
Transportation Charges ISF Non Uniform Guidance	2305	961	(697)	0	0

Budget Unit 4080 Public Works Road Fund
Function Public Ways & Facilities
Activity Public Ways

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
Utilities	2311	146,554	132,501	149,500	149,500
Total Services and Supplies		38,534,821	36,512,932	48,596,975	48,596,975
Rights Of Way Easements Purchase	3552	4,000	0	150,000	150,000
Rights Of Way Easements Temporary	3553	1,000	1,000	75,000	75,000
Total Other Charges		5,000	1,000	225,000	225,000
Equipment	4601	0	0	15,000	15,000
Computer Software	4701	9,450	10,240	0	0
Infrastructure PWA Road And Watershed Networks	4901	3,659,613	14,126,396	1,398,000	1,398,000
Total Capital Assets		3,669,063	14,136,636	1,413,000	1,413,000
Transfers Out To Other Funds	5111	826,890	86,059	1,750,000	1,750,000
Total Other Financing Uses		826,890	86,059	1,750,000	1,750,000
Total Expenditures and Appropriations		43,035,775	50,736,627	51,984,975	51,984,975
Net Cost		(1,948,876)	2,611,604	7,395,975	7,395,975

Detail of Requirements

Fiscal Year 2025-2026

Division Unit: 4080 PW Road Fund-General
Function: Public Ways & Facilities
Activity: Public Ways

Objects	Amount
2000 Services & Supplies	\$ 48,596,975
3000 Rights of Way	225,000
4000 Fixed Assets	1,413,000
5500 Residual Equity Transfer	1,750,000
Total	\$ 51,984,975

Proposed Work Program

Administration \$ 5,698,475
Construction

Roads:

50647	Pavement Resurfacing - E. Oak Park	\$ 4,713,933
50641	Pavement Resurfacing - Jenny/Lesser/Ruth	2,705,920
50666	Yerba Buena Slope Repairs at MP 0.93, 1.94, 2.61	2,510,016
50644	Guardrail Upgrades Countywide	1,548,864
X50662	Bridge Road Bridge Slope Protection	1,346,838
50664	Foothill Rd & Santa Susanna Pass Rd Culvert Replacement	997,884
X50661	Lockwood Valley Wash Out at MP1.75 & Culvert at MP12.69	994,823
50624	Pavement Resurfacing - Nyeland Acres	918,299
X50XXX	Canda Larga Slope Storm Damage Repair at MP 2.78	801,981
TBD	Santa Clara/Central Intersection Improvements	679,786
50653	Pavement Resurfacing - Center School & Todd Rd	538,735
50643	Pedestrian Crossing Enhancements Countywide	535,062
50629	Hueneme Road Widening	489,759
50665	Loma Drive Culvert Replacment at MP 0.01	422,417
50645	HSIP Rumble Strip & Curve Warning Sign	367,319
X50660	Balcom Canyon Rd Road Separation at MP 5.66	367,319
X50663	Matilija Road Emergency Repairs at MP 2.25	367,319
50564	Las Posas at 5th	306,100
TBD	RRFBs and high-vis Crosswalks at existing crosswalks Countywi	306,100
TBD	Traffic Signal Alternative Power Supply	306,100
TBD	Las Posas/Laguna Overhead Beacon	134,684
50655	Sumac Drive Storm Drain Replacement	67,342
		\$ 21,426,600

Rights of Way

Various Construction Projects 225,000

Maintenance 22,869,900
Acquisition of Other Fixed Assets 15,000
Acquisition of Equipment 1,750,000
Total Requirements **\$ 51,984,975**

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Fund: S400 - Nyeland Acres Community Center CFD

Function: Recreation & Cultural Services

Activity: Recreation Facilities

Nyeland Acres Community Center CFD - 4780

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	60,933	51,217	63,799	63,799
Total Revenue	60,932	62,677	63,798	63,798
Net County Cost	1	(11,460)	1	1

Budget Unit Description:

Nyeland Acres Community Center CFD

Budget Unit 4780 Nyeland Acres Community Center CFD
Function Recreation & Cultural Services
Activity Recreation Facilities

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	275	204	0	0
Total Fines Forfeitures and Penalties		275	204	0	0
Investment Income	8911	2,338	2,571	1,797	1,797
Rents And Concessions	8931	1	2	1	1
Total Revenue from Use of Money and Property		2,339	2,573	1,798	1,798
Special Assessments	9421	2,197	399	0	0
Total Charges for Services		2,197	399	0	0
Transfers In From Other Funds	9831	57,267	59,500	62,000	62,000
Total Other Financing Sources		57,267	59,500	62,000	62,000
Total Revenues		62,078	62,677	63,798	63,798
Maintenance Supplies And Parts	2104	0	703	0	0
Buildings And Improvements Maintenance	2112	5,538	4,617	16,160	16,160
Facilities And Materials Sq Ft Allocation ISF	2114	20,376	20,052	16,806	16,806
Other Maintenance ISF	2116	(1,275)	0	0	0
Cost Allocation Plan Charges	2158	413	80	200	200
Purchasing Charges ISF	2165	32	47	52	52
Graphics Charges ISF	2166	192	3	0	0
Attorney Services	2185	1,878	1,024	3,000	3,000
Other Professional And Specialized Services Non ISF	2199	493	668	3,550	3,550
Utilities	2311	18,138	17,182	16,145	16,145
Sewage Treatment Costs	2314	623	654	655	655
Total Services and Supplies		46,408	45,030	56,568	56,568
Interfund Expense Administrative	3912	6,692	6,187	7,231	7,231
Total Other Charges		6,692	6,187	7,231	7,231
Total Expenditures and Appropriations		53,100	51,217	63,799	63,799
Net Cost		(8,978)	(11,460)	1	1

Fund: G001 - General Fund

Function: Debt Service

Activity: Interest On Long Term Debt

Debt Service - 1080

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	6,371,620	4,960,951	5,631,137	5,631,137
Total Revenue	1,223,572	14,017,422	13,900,245	13,900,245
Net County Cost	5,148,048	(9,056,471)	(8,269,108)	(8,269,108)

Budget Unit Description:

The purpose of this budget unit is to facilitate separate accounting of certain debt service payments and associated offsetting revenues.

		Budget Unit		1080 Debt Service	
		Function		Debt Service	
		Activity		Interest On Long Term Debt	
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
Forfeitures And Penalties	8831	0	0	3,220,000	3,220,000
Total Fines Forfeitures and Penalties		0	0	3,220,000	3,220,000
Investment Income	8911	88,220	12,827,205	9,693,250	9,693,250
Rents And Concessions	8931	1,274,251	1,187,954	986,995	986,995
Total Revenue from Use of Money and Property		1,362,471	14,015,159	10,680,245	10,680,245
Longterm Debt Proceeds	9841	315,100	2,263	0	0
Premium And Accrued Interest Bond	9842	0	0	0	0
Total Other Financing Sources		315,100	2,263	0	0
Total Revenues		1,677,571	14,017,422	13,900,245	13,900,245
Miscellaneous Expense	2159	0	0	0	0
Building Leases And Rentals County Owned	2242	0	0	12,000	12,000
Building Lease And Rent Contra	2247	(1,908,270)	(1,772,946)	(1,836,953)	(1,836,953)
Total Services and Supplies		(1,908,270)	(1,772,946)	(1,824,953)	(1,824,953)
Lease Purchase Pymt Principal	3311	3,045,061	3,181,217	2,672,000	2,672,000
Other Loan Payments Principal	3312	3,305,462	1,287,472	1,835,737	1,835,737
Interest Long Term Revolving Credit Agreement	3412	796,062	683,431	1,013,580	1,013,580
Interest On Lease Purchase Payments	3451	549,064	410,389	326,773	326,773
Interest On Short Term Debt	3471	5,683,355	1,171,387	1,608,000	1,608,000
Total Other Charges		13,379,006	6,733,896	7,456,090	7,456,090
Total Expenditures and Appropriations		11,470,736	4,960,951	5,631,137	5,631,137
Net Cost		9,793,165	(9,056,471)	(8,269,108)	(8,269,108)

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INTERNAL SERVICE FUNDS

COUNTY OF VENTURA | CALIFORNIA





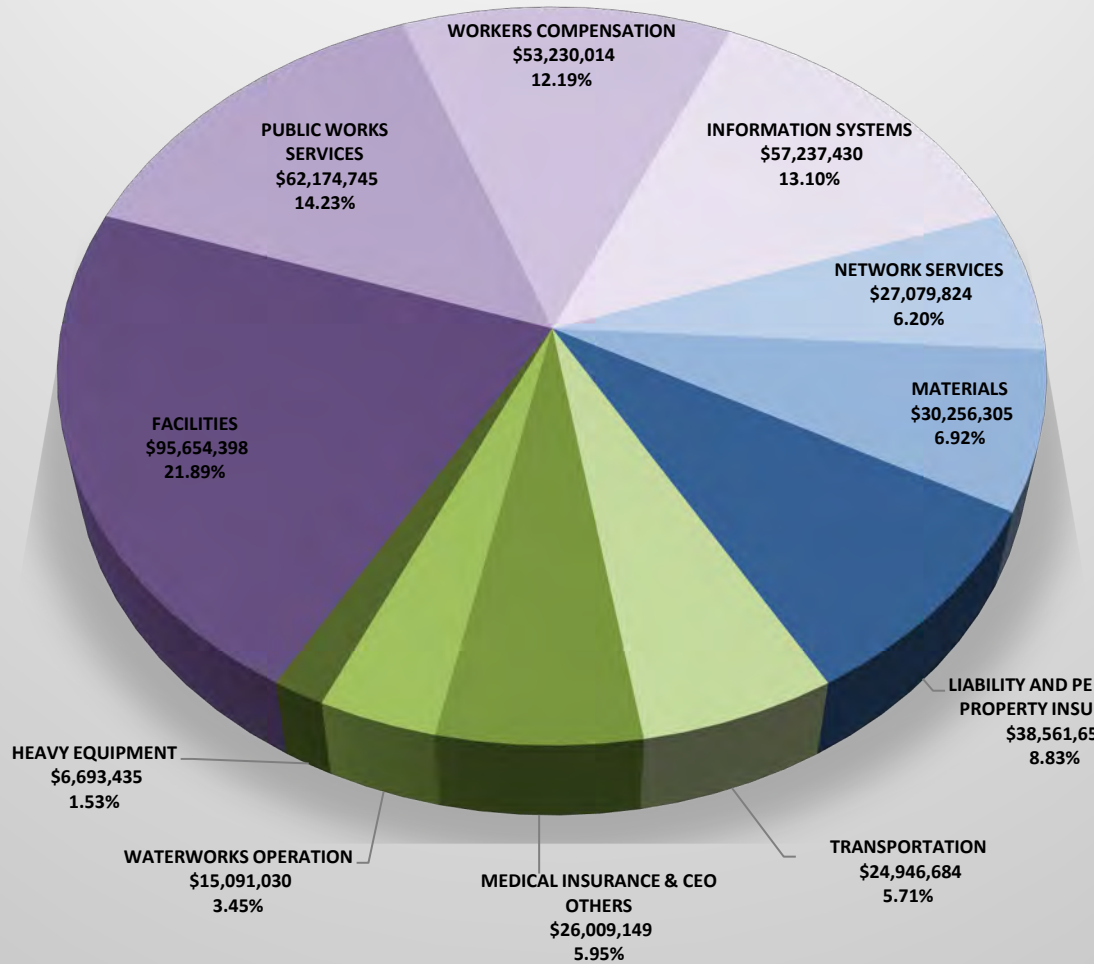
COUNTY OF VENTURA

SUMMARY OF BUDGET REQUIREMENTS (USES)

INTERNAL SERVICE FUNDS

FISCAL YEAR 2025-26

\$436,934,666



Excludes Fixed Assets & Retirement of LTD

Fund: I100 Public Works Services ISF

Function: General

Activity: Property Management

Public Works Central Services ISF - 4400

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	61,195,808	52,136,070	62,294,745	62,294,745
Total Revenues	59,877,700	54,063,762	64,367,860	64,367,860
Net Income (Loss)	(1,318,108)	1,927,692	2,073,115	2,073,115
Auth Positions	330		332	333
FTE Positions	330.0		332.0	333.0

Budget Unit Description:
Public Works Central Services ISF

Fund: I100 Public Works Services ISF
Service Activity: Property Management
Budget Unit: 4400 Public Works Central Services ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Rents And Concessions	8931	58,647	23,985	24,950	24,950
Total Revenue from Use of Money and Property		58,647	23,985	24,950	24,950
Planning And Engineering Services	9481	682,430	690,235	697,200	697,200
Other Charges For Services	9708	33,496	206,081	200,000	200,000
Public Works Services	9716	45,197,767	52,587,651	63,068,410	63,068,410
Total Charges for Services		45,913,693	53,483,968	63,965,610	63,965,610
Other Sales	9751	48	0	0	0
Miscellaneous Revenue	9790	19,740	53	0	0
Total Miscellaneous Revenues		19,788	53	0	0
Total Operating Revenues		45,992,128	53,508,006	63,990,560	63,990,560
Operating Expenses					
Regular Salaries	1101	22,518,720	25,216,114	32,031,030	32,031,030
Extra Help	1102	567,472	487,522	791,970	791,970
Overtime	1105	862,349	724,944	1,253,980	1,253,980
Supplemental Payments	1106	861,905	752,000	871,520	871,520
Terminations	1107	1,098,557	930,542	566,720	566,720
Call Back Staffing	1108	276,732	232,852	165,500	165,500
Retirement Contribution	1121	3,493,901	3,676,680	4,668,210	4,668,210
OASDI Contribution	1122	1,547,247	1,686,451	2,169,660	2,169,660
FICA Medicare	1123	383,778	412,162	536,660	536,660
Safe Harbor	1124	9,548	7,888	20,980	20,980
Retiree Health Payment 1099	1128	86,582	112,477	132,700	132,700
457 Supplemental Retirement Plan	1130	8,304	5,810	6,400	6,400
Group Insurance	1141	4,107,385	4,698,921	5,727,610	5,727,610
Life Insurance For Department Heads And Management	1142	10,720	11,476	10,600	10,600
State Unemployment Insurance	1143	(634)	0	0	0
Management Disability Insurance	1144	68,191	67,957	99,200	99,200
Workers' Compensation Insurance	1165	1,505,065	1,435,508	1,092,000	1,092,000
401K Plan	1171	704,462	753,723	821,210	821,210
Legacy Health Reimbursement Arrangement	1172	0	0	210,480	210,480
Salary And Employee Benefits Current Year Adj Increase	1991	56,822	113,206	40,200	40,200

Fund: I100 Public Works Services ISF
Service Activity: Property Management
Budget Unit: 4400 Public Works Central Services ISF

Operating Detail		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	18,418	(79,338)	0	0
Total Salaries and Employee Benefits		38,185,524	41,246,896	51,216,630	51,216,630
Clothing And Personal Supplies	2021	73,530	63,463	70,400	70,400
Uniform Allowance	2022	29,134	34,229	32,700	32,700
Communications	2031	116,875	122,444	133,770	133,770
Voice Data ISF	2032	422,546	375,698	450,303	450,303
Radio Communications ISF	2033	71,558	39,742	89,922	89,922
Housekeeping Grounds ISF Charges	2058	522	80	4,100	4,100
General Insurance Allocation ISF	2071	352,727	352,881	397,100	397,100
Equipment Maintenance	2101	10,794	6,661	25,100	25,100
Equipment Maintenance Contracts	2102	15,862	782	1,800	1,800
Maintenance Supplies And Parts	2104	100,951	115,718	124,800	124,800
Road Supplies	2105	0	21,580	20,500	20,500
Facilities And Materials Sq Ft Allocation ISF	2114	1,509,837	1,649,386	1,654,980	1,654,980
Facilities Projects ISF	2115	2,408,401	1,850,733	280,030	280,030
Other Maintenance ISF	2116	62,297	36,700	24,800	24,800
Medical Claims ISF	2122	7,703	9,426	9,070	9,070
Memberships And Dues	2131	52,505	38,883	50,200	50,200
Cost Allocation Plan Charges	2158	1,074,753	976,627	951,991	951,991
Miscellaneous Expense	2159	75,258	16,337	112,800	112,800
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,162	2,000	2,000
Office Supplies	2161	60,758	54,310	95,000	95,000
Printing And Binding Non ISF	2162	2,350	0	8,600	8,600
Books And Publications	2163	3,433	3,384	28,250	28,250
Mail Center ISF	2164	61,103	55,587	64,892	64,892
Purchasing Charges ISF	2165	30,099	33,984	33,153	33,153
Graphics Charges ISF	2166	13,222	231,761	13,750	13,750
Copy Machine Chgs ISF	2167	48,545	55,361	56,934	56,934
Stores ISF	2168	17,124	16,723	22,470	22,470
Miscellaneous Office Expense	2179	9,831	10,752	35,500	35,500
Engineering And Technical Surveys	2183	28,731	61,828	80,000	80,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	9,558	25,778	26,000	26,000
Attorney Services	2185	67,275	64,533	65,500	65,500
Temporary Help	2192	59,626	15,289	42,000	42,000

Fund: I100 Public Works Services ISF
Service Activity: Property Management
Budget Unit: 4400 Public Works Central Services ISF

Operating Detail		2023-24	2024-25	2025-26	2025-26
		Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1		2	3	4	5
Software Maintenance Agreements	2194	79,567	71,257	334,890	334,890
Other Professional And Specialized Services Non ISF	2199	782,360	506,200	1,071,260	1,071,260
Employee Health Services	2201	59,544	56,544	104,660	104,660
Information Technology ISF	2202	1,350,073	1,874,493	1,887,572	1,887,572
County Geographical Information Systems Expense ISF	2203	298,951	346,143	503,357	503,357
Special Services ISF	2206	48,502	140,000	33,178	33,178
Employee Benefits ISF	2210	339,868	312,383	300,840	300,840
Publications And Legal Notices	2221	3,877	1,471	8,600	8,600
Rent And Leases Equipment Noncounty Owned	2231	34,496	45,356	41,200	41,200
Heavy Equipment ISF	2233	11,358	12,650	5,300	5,300
Software Subscriptions Non ISF	2236	354,763	334,458	390,340	390,340
Ground Facility Lease And Rent	2243	65,291	60,269	60,300	60,300
Storage Charges ISF	2244	20,449	17,612	18,520	18,520
Computer Equipment <5000	2261	244,058	157,724	301,950	301,950
Furniture And Fixtures <5000	2262	60,728	77,502	83,750	83,750
Minor Equipment	2264	27,060	11,336	73,600	73,600
Training ISF	2272	0	119	2,200	2,200
Education Conference And Seminars	2273	59,781	72,123	143,850	143,850
Private Vehicle Mileage	2291	7,871	8,514	12,930	12,930
Travel Expense	2292	33,247	27,817	67,000	67,000
Transportation Expense	2299	34	14	0	0
Gas And Diesel Fuel ISF	2301	77,694	67,524	142,158	142,158
Transportation Charges ISF	2302	267,814	235,916	253,058	253,058
Motorpool ISF	2303	4,123	2,010	16,513	16,513
Transportation Work Order	2304	20,830	10,535	16,900	16,900
Transportation Charges ISF Non Uniform Guidance	2305	13,309	1,833	8,300	8,300
Utilities	2311	33,131	30,837	34,950	34,950
Public Works Charges Seller	2998	(523,820)	(659,986)	0	0
Public Works Charges Buyer	2999	523,820	659,986	0	0
Total Services and Supplies		11,095,686	10,824,462	10,925,591	10,925,591
Depreciation Expense	3611	34,657	35,856	32,684	32,684
Total Other Charges		34,657	35,856	32,684	32,684
Total Operating Expenses		49,315,867	52,107,214	62,174,905	62,174,905

Fund: I100 Public Works Services ISF
Service Activity: Property Management
Budget Unit: 4400 Public Works Central Services ISF

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	(3,323,738)	1,400,792	1,815,655	1,815,655

Nonoperating Revenues (Expenses)					
Investment Income	8911	517,787	463,608	311,700	311,700
Total Revenue from Use of Money and Property		517,787	463,608	311,700	311,700
Gain/Loss on Disposal of Capital Assets	9822	(9,905)	0	0	0
Total Other Financing Sources		(9,905)	0	0	0
Total Nonoperating Revenues (Expenses)		507,882	463,608	311,700	311,700
Income Before Capital Contributions and Transfers		(2,815,856)	1,864,400	2,127,355	2,127,355

Transfers In/Out					
Intrafund Cost Allocation Incr	5121	(4,301,617)	(5,324,576)	(5,150,590)	(5,150,590)
Intrafund Cost Allocation Decr	5122	4,301,617	5,324,576	5,150,750	5,150,750
Total Other Financing Uses		0	0	160	160
Transfers In From Other Funds	9831	172,077	92,148	65,600	65,600
Insurance Recoveries	9851	1,012	0	0	0
Total Other Financing Sources		173,088	92,148	65,600	65,600
Total Transfers		173,088	92,148	65,760	65,760

Change in Net Position		(2,642,768)	1,956,548	2,193,115	2,193,115
Net Position - Beginning Balance					
Net Position - Ending Balance					

Capital Assets					
Equipment	4601	37,017	28,856	120,000	120,000
Computer Software	4701	0	0	0	0
Total Capital Assets		37,017	28,856	120,000	120,000
Total Capital Assets		37,017	28,856	120,000	120,000

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Fund: I110 Waterworks Operation ISF

Function: General

Activity: Property Management

Water and Sanitation ISF - 4450

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	14,364,648	12,311,867	15,351,030	15,351,030
Total Revenues	14,349,141	12,289,338	15,351,023	15,351,023
Net Income (Loss)	(15,507)	(22,529)	(7)	(7)
Auth Positions	72		72	72
FTE Positions	72.0		72.0	72.0

Budget Unit Description:
Water and Sanitation ISF

Fund: I110 Waterworks Operation ISF
Service Activity: Property Management
Budget Unit: 4450 Water and Sanitation ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Planning And Engineering Services	9481	128,001	61,311	168,540	168,540
Public Works Services	9716	9,261,950	12,174,271	14,434,983	14,434,983
Total Charges for Services		9,389,951	12,235,583	14,603,523	14,603,523
Other Sales	9751	0	0	1,000	1,000
Miscellaneous Revenue	9790	26,852	12,139	25,800	25,800
Total Miscellaneous Revenues		26,852	12,139	26,800	26,800
Total Operating Revenues		9,416,803	12,247,722	14,630,323	14,630,323
Operating Expenses					
Regular Salaries	1101	4,440,402	5,226,398	6,965,829	6,965,829
Extra Help	1102	99,666	110,601	194,576	194,576
Overtime	1105	213,392	329,513	227,776	227,776
Supplemental Payments	1106	482,922	467,243	476,698	476,698
Terminations	1107	147,166	276,009	53,271	53,271
Call Back Staffing	1108	60,519	71,772	38,000	38,000
Retirement Contribution	1121	707,090	809,424	1,094,062	1,094,062
OASDI Contribution	1122	325,682	393,108	465,806	465,806
FICA Medicare	1123	79,537	94,574	113,321	113,321
Safe Harbor	1124	3,669	4,725	21,000	21,000
457 Supplemental Retirement Plan	1130	3,008	3,318	4,000	4,000
Group Insurance	1141	764,748	891,336	1,055,731	1,055,731
Life Insurance For Department Heads And Management	1142	2,185	2,412	2,651	2,651
State Unemployment Insurance	1143	(124)	0	0	0
Management Disability Insurance	1144	8,954	9,098	12,398	12,398
Workers' Compensation Insurance	1165	344,290	346,303	230,987	230,987
401K Plan	1171	104,731	121,702	126,273	126,273
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	0	26,918	0	0
Total Salaries and Employee Benefits		7,787,835	9,184,455	11,082,379	11,082,379
Clothing And Personal Supplies	2021	18,026	21,967	25,000	25,000
Uniform Allowance	2022	5,076	5,515	6,000	6,000
Communications	2031	50,456	54,751	49,700	49,700
Voice Data ISF	2032	90,894	78,587	83,200	83,200

Fund: I110 Waterworks Operation ISF
Service Activity: Property Management
Budget Unit: 4450 Water and Sanitation ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Radio Communications ISF	2033	25,660	19,924	22,931	22,931
Hazardous Material Disposal	2057	0	0	0	0
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	0	0	0	0
General Liability Ultimate Loss Expense 1099	2074	0	0	0	0
Equipment Maintenance	2101	0	0	2,000	2,000
Equipment Maintenance Contracts	2102	4,741	31,263	6,000	6,000
Maintenance Supplies And Parts	2104	22,807	5,786	22,600	22,600
Road Supplies	2105	0	0	0	0
Buildings And Improvements Maintenance	2112	136,151	25,092	151,000	151,000
Facilities And Materials Sq Ft Allocation ISF	2114	68,808	78,744	84,900	84,900
Facilities Projects ISF	2115	66,341	20,020	50,000	50,000
Other Maintenance ISF	2116	29,746	26,118	16,449	16,449
Medical And Laboratory Supplies	2121	0	0	0	0
Medical Claims ISF	2122	1,745	1,848	1,771	1,771
Memberships And Dues	2131	37,015	41,767	12,048	12,048
Cost Allocation Plan Charges	2158	161,407	171,762	177,000	177,000
Miscellaneous Expense	2159	9,113	14,267	14,300	14,300
Office Supplies	2161	11,275	10,349	16,001	16,001
Printing And Binding Non ISF	2162	0	0	1,000	1,000
Books And Publications	2163	853	727	0	0
Mail Center ISF	2164	29,849	23,454	10,400	10,400
Purchasing Charges ISF	2165	3,512	4,411	4,100	4,100
Graphics Charges ISF	2166	9,888	3,787	2,500	2,500
Copy Machine Chgs ISF	2167	4,133	7,174	4,900	4,900
Stores ISF	2168	0	114	1,000	1,000
Miscellaneous Office Expense	2179	1,053	472	889	889
Engineering And Technical Surveys	2183	0	0	0	0
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	0	3,511	3,511
Attorney Services	2185	259	2,252	2,917	2,917
Temporary Help	2192	13,516	0	10,000	10,000
Marketing And Advertising	2193	1,000	1,000	1,313	1,313
Software Maintenance Agreements	2194	2,378	1,255	101,000	101,000
Other Professional And Specialized Services Non ISF	2199	12,477	13,936	34,200	34,200

Fund: I110 Waterworks Operation ISF
Service Activity: Property Management
Budget Unit: 4450 Water and Sanitation ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Employee Health Services	2201	16,511	21,280	20,000	20,000
Information Technology ISF	2202	140,792	200,189	211,000	211,000
County Geographical Information Systems Expense ISF	2203	3,777	4,584	6,500	6,500
Management And Admin Survey ISF	2204	626,085	840,000	1,041,000	1,041,000
Special Services ISF	2206	892	3,389	1,000	1,000
Employee Benefits ISF	2210	105,412	116,907	95,400	95,400
Rent And Leases Equipment Noncounty Owned	2231	744	431	700	700
Software Subscriptions Non ISF	2236	18,996	38,514	26,000	26,000
Computer Equipment <5000	2261	58,361	75,891	58,000	58,000
Furniture And Fixtures <5000	2262	0	25,811	40,000	40,000
Minor Equipment	2264	1,501	0	2,000	2,000
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	19,323	29,565	19,000	19,000
Private Vehicle Mileage	2291	0	0	400	400
Travel Expense	2292	9,320	5,225	33,000	33,000
Gas And Diesel Fuel ISF	2301	152,248	184,129	180,400	180,400
Transportation Charges ISF	2302	603,640	735,873	752,121	752,121
Motorpool ISF	2303	0	74	0	0
Transportation Work Order	2304	38,504	52,926	66,000	66,000
Transportation Charges ISF Non Uniform Guidance	2305	30,079	4,979	0	0
Utilities	2311	48,183	50,343	48,000	48,000
Public Works Charges Seller	2998	(186)	(1,203)	0	0
Public Works Charges Buyer	2999	186	1,203	0	0
Total Services and Supplies		2,692,547	3,056,453	3,519,151	3,519,151
Depreciation Expense	3611	57,867	57,772	58,000	58,000
Total Other Charges		57,867	57,772	58,000	58,000
Total Operating Expenses		10,538,248	12,298,681	14,659,530	14,659,530
Operating Income (Loss)		(1,121,446)	(50,958)	(29,207)	(29,207)
Nonoperating Revenues (Expenses)					
Investment Income	8911	55,741	40,535	29,200	29,200
Total Revenue from Use of Money and Property		55,741	40,535	29,200	29,200
Total Nonoperating Revenues (Expenses)		55,741	40,535	29,200	29,200

Fund: I110 Waterworks Operation ISF
Service Activity: Property Management
Budget Unit: 4450 Water and Sanitation ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Income Before Capital Contributions and Transfers		(1,065,704)	(10,424)	(7)	(7)
Transfers In/Out					
Transfers Out To Other Funds	5111	0	0	(431,500)	(431,500)
Total Other Financing Uses		0	0	(431,500)	(431,500)
Transfers In From Other Funds	9831	81,352	0	691,500	691,500
Insurance Recoveries	9851	0	1,081	0	0
Total Other Financing Sources		81,352	1,081	691,500	691,500
Total Transfers		81,352	1,081	260,000	260,000
Change in Net Position		(984,352)	(9,343)	259,993	259,993
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Buildings And Improvements	4111	0	13,186	260,000	260,000
Computer Software	4701	0	0	0	0
Total Capital Assets		0	13,186	260,000	260,000
Total Capital Assets		0	13,186	260,000	260,000

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Fund: I200 Heavy Equipment ISF

Function: General

Activity: Other General

GSA Heavy Equipment - 4550

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	12,080,110	10,395,557	12,162,374	12,162,374
Total Revenues	5,212,693	6,118,514	5,728,353	5,728,353
Net Income (Loss)	(6,867,417)	(4,277,043)	(6,434,021)	(6,434,021)
Auth Positions	12		12	12
FTE Positions	12.0		12.0	12.0

Budget Unit Description:
GSA Heavy Equipment

Fund: I200 Heavy Equipment ISF
Service Activity: Other General
Budget Unit: 4550 GSA Heavy Equipment

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Contract Revenue	9703	65,931	231,686	139,206	139,206
Transportation Division ISF	9722	2,660,902	2,649,760	2,136,679	2,136,679
Depreciation Recovery ISF	9727	1,192,560	1,282,406	1,874,259	1,874,259
Other Interfund Revenue ISF	9728	954,581	1,106,009	1,092,305	1,092,305
Total Charges for Services		4,873,974	5,269,862	5,242,449	5,242,449
Miscellaneous Revenue	9790	(3,601)	24,329	15,251	15,251
Total Miscellaneous Revenues		(3,601)	24,329	15,251	15,251
Total Operating Revenues		4,870,373	5,294,191	5,257,700	5,257,700
Operating Expenses					
Regular Salaries	1101	777,957	848,329	915,219	915,219
Extra Help	1102	3,353	15,138	15,800	15,800
Overtime	1105	42,454	17,269	41,400	41,400
Supplemental Payments	1106	25,567	16,290	16,496	16,496
Terminations	1107	9,460	18,199	6,887	6,887
Call Back Staffing	1108	3,478	690	3,478	3,478
Retirement Contribution	1121	92,914	105,652	96,373	96,373
OASDI Contribution	1122	52,073	55,754	72,767	72,767
FICA Medicare	1123	12,227	13,259	17,247	17,247
Safe Harbor	1124	123	651	2,018	2,018
457 Supplemental Retirement Plan	1130	101	454	474	474
Group Insurance	1141	150,569	175,832	190,190	190,190
Life Insurance For Department Heads And Management	1142	429	466	484	484
State Unemployment Insurance	1143	(18)	0	0	0
Management Disability Insurance	1144	2,100	2,075	2,286	2,286
Workers' Compensation Insurance	1165	41,731	34,507	41,064	41,064
401K Plan	1171	27,159	28,692	33,505	33,505
Legacy Health Reimbursement Arrangement	1172	0	0	4,480	4,480
Capitalized Labor Decrease	1994	(203,078)	(154,804)	0	0
Total Salaries and Employee Benefits		1,038,596	1,178,454	1,460,168	1,460,168
Clothing And Personal Supplies	2021	5,258	6,323	5,924	5,924
Uniform Allowance	2022	0	0	0	0
Voice Data ISF	2032	2,714	3,109	3,093	3,093

Fund: I200 Heavy Equipment ISF
Service Activity: Other General
Budget Unit: 4550 GSA Heavy Equipment

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Radio Communications ISF	2033	8,380	6,666	7,390	7,390
General Insurance Allocation ISF	2071	87,683	91,459	212,881	212,881
Equipment Maintenance	2101	1,068	2,134	1,132	1,132
Maintenance Supplies And Parts	2104	824,682	781,832	827,139	827,139
Facilities And Materials Sq Ft Allocation ISF	2114	120,120	136,056	133,279	133,279
Medical Claims ISF	2122	583	687	675	675
Cost Allocation Plan Charges	2158	40,894	62,644	64,012	64,012
Miscellaneous Expense	2159	91,110	127,760	1,605	1,605
Books And Publications	2163	4,504	0	4,774	4,774
Mail Center ISF	2164	35	0	37	37
Purchasing Charges ISF	2165	6,060	7,987	8,088	8,088
Graphics Charges ISF	2166	2,087	52	2,150	2,150
Stores ISF	2168	7,200	7,700	14,000	14,000
Miscellaneous Office Expense	2179	0	189	0	0
Attorney Services	2185	0	0	1,500	1,500
Software Maintenance Agreements	2194	0	0	2,753	2,753
Other Professional And Specialized Services Non ISF	2199	0	3,366	0	0
Employee Health Services	2201	799	3,631	3,276	3,276
Information Technology ISF	2202	2,847	3,267	3,392	3,392
Special Services ISF	2206	134	132	56	56
Employee Benefits ISF	2210	10,107	3,702	9,334	9,334
Software Subscriptions Non ISF	2236	0	5,679	0	0
Computer Equipment <5000	2261	15,524	7,648	16,456	16,456
Minor Equipment	2264	108	920	2,801	2,801
Training ISF	2272	0	0	546	546
Education Conference And Seminars	2273	4,660	0	4,722	4,722
Travel Expense	2292	34	0	0	0
Gas And Diesel Fuel Non ISF	2294	0	0	0	0
Gas And Diesel Fuel ISF	2301	11,610	9,305	14,538	14,538
Transportation Charges ISF	2302	338,170	371,165	364,350	364,350
Transportation Work Order	2304	0	1,052	0	0
Transportation Charges ISF Non Uniform Guidance	2305	0	5	0	0
Total Services and Supplies		1,586,370	1,644,470	1,709,903	1,709,903
Depreciation Expense	3611	1,204,429	1,276,870	2,018,932	2,018,932

Fund: I200 Heavy Equipment ISF
Service Activity: Other General
Budget Unit: 4550 GSA Heavy Equipment

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Interfund Expense Administrative	3912	1,288,793	1,404,011	1,504,432	1,504,432
Total Other Charges		2,493,222	2,680,881	3,523,364	3,523,364
Total Operating Expenses		5,118,188	5,503,806	6,693,435	6,693,435
Operating Income (Loss)		(247,814)	(209,615)	(1,435,735)	(1,435,735)
Nonoperating Revenues (Expenses)					
Investment Income	8911	523,154	594,588	456,653	456,653
Total Revenue from Use of Money and Property		523,154	594,588	456,653	456,653
Sale of Capital Assets	9821	270,157	98,325	14,000	14,000
Gain/Loss on Disposal of Capital Assets	9822	(90,137)	(7,765)	0	0
Fa System Sale Proceeds	9823	(221,879)	(146,328)	0	0
Total Other Financing Sources		(41,859)	(55,768)	14,000	14,000
Total Nonoperating Revenues (Expenses)		481,295	538,821	470,653	470,653
Income Before Capital Contributions and Transfers		233,480	329,205	(965,082)	(965,082)
Transfers In/Out					
Transfers In From Other Funds	9831	1,912,139	176,460	0	0
Insurance Recoveries	9851	269,676	109,043	0	0
Total Other Financing Sources		2,181,815	285,503	0	0
Total Transfers		2,181,815	285,503	0	0
Change in Net Position		2,415,295	614,708	(965,082)	(965,082)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Equipment	4601	3,007,364	4,891,751	5,468,939	5,468,939
Total Capital Assets		3,007,364	4,891,751	5,468,939	5,468,939
Total Capital Assets		3,007,364	4,891,751	5,468,939	5,468,939

Fund: I210 Transportation ISF

Function: General

Activity: Other General

Fleet Operations - 4570

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	34,924,207	29,102,076	44,835,748	44,835,748
Total Revenues	21,616,172	24,340,461	24,818,743	24,818,743
Net Income (Loss)	(13,308,035)	(4,761,615)	(20,017,005)	(20,017,005)
Auth Positions	40		43	43
FTE Positions	40.0		43.0	43.0

Budget Unit Description:
Fleet Operations

Fund: I210 Transportation ISF
Service Activity: Other General
Budget Unit: 4570 Fleet Operations

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Contract Revenue	9703	258,616	428,365	179,579	179,579
Transportation Division ISF	9722	4,049,488	4,092,356	4,095,270	4,095,270
Depreciation Recovery ISF	9727	4,970,511	5,130,657	5,692,670	5,692,670
Other Interfund Revenue ISF	9728	2,576,679	2,774,847	2,945,816	2,945,816
Other Interfund Revenue	9729	995,135	1,044,731	1,094,252	1,094,252
Total Charges for Services		12,850,430	13,470,956	14,007,587	14,007,587
Other Sales	9751	5,445,556	5,060,311	6,559,839	6,559,839
Miscellaneous Revenue	9790	1,791,461	1,571,898	1,788,397	1,788,397
Total Miscellaneous Revenues		7,237,018	6,632,210	8,348,236	8,348,236
Total Operating Revenues		20,087,447	20,103,166	22,355,823	22,355,823
Operating Expenses					
Regular Salaries	1101	2,956,565	2,925,657	3,359,835	3,359,835
Extra Help	1102	50,594	73,012	36,075	36,075
Overtime	1105	93,581	40,238	19,500	19,500
Supplemental Payments	1106	102,192	62,988	66,506	66,506
Terminations	1107	32,477	31,907	47,270	47,270
Call Back Staffing	1108	41,448	16,111	40,156	40,156
Retirement Contribution	1121	388,759	382,172	391,198	391,198
OASDI Contribution	1122	195,539	188,650	260,496	260,496
FICA Medicare	1123	46,813	45,526	62,784	62,784
Safe Harbor	1124	1,852	3,159	0	0
457 Supplemental Retirement Plan	1130	1,518	2,190	1,082	1,082
Group Insurance	1141	650,215	693,390	760,576	760,576
Life Insurance For Department Heads And Management	1142	1,570	1,561	1,690	1,690
State Unemployment Insurance	1143	(74)	0	0	0
Management Disability Insurance	1144	7,814	7,150	8,060	8,060
Workers' Compensation Insurance	1165	126,767	97,550	117,888	117,888
401K Plan	1171	109,522	112,212	117,866	117,866
Legacy Health Reimbursement Arrangement	1172	0	0	19,656	19,656
Capitalized Labor Decrease	1994	(945,264)	(654,754)	0	0
Total Salaries and Employee Benefits		3,861,888	4,028,719	5,310,638	5,310,638
Clothing And Personal Supplies	2021	29,121	27,366	32,548	32,548

Fund: I210 Transportation ISF
Service Activity: Other General
Budget Unit: 4570 Fleet Operations

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Uniform Allowance	2022	0	0	0	0
Communications	2031	206,205	206,328	196,832	196,832
Voice Data ISF	2032	49,796	49,832	51,087	51,087
Radio Communications ISF	2033	8,042	3,296	8,846	8,846
Food	2041	0	0	0	0
Hazardous Material Disposal	2057	24,898	29,256	24,898	24,898
Housekeeping Grounds ISF Charges	2058	1,115	0	1,148	1,148
General Insurance Allocation ISF	2071	147,574	132,899	111,427	111,427
Equipment Maintenance	2101	118,036	597,455	146,614	146,614
Maintenance Supplies And Parts	2104	3,474,819	3,587,320	4,129,114	4,129,114
Facilities And Materials Sq Ft Allocation ISF	2114	469,835	522,180	516,024	516,024
Facilities Projects ISF	2115	21,640	47,364	22,415	22,415
Other Maintenance ISF	2116	711	10,406	4,796	4,796
Medical Claims ISF	2122	72	83	77	77
Memberships And Dues	2131	2,638	3,404	2,796	2,796
Cost Allocation Plan Charges	2158	182,915	277,373	249,342	249,342
Miscellaneous Expense	2159	94,451	150,674	63,783	63,783
Office Supplies	2161	2,896	3,058	3,018	3,018
Books And Publications	2163	10,228	5,189	10,275	10,275
Mail Center ISF	2164	9,252	8,652	9,105	9,105
Purchasing Charges ISF	2165	64,055	76,356	74,070	74,070
Graphics Charges ISF	2166	25,349	21,712	34,871	34,871
Copy Machine Chgs ISF	2167	3,909	5,452	4,649	4,649
Stores ISF	2168	72,658	84,785	70,381	70,381
Postage And Special Delivery	2169	40	22	0	0
Miscellaneous Office Expense	2179	0	1,384	0	0
Attorney Services	2185	3,432	0	4,000	4,000
Temporary Help	2192	0	16,186	0	0
Software Maintenance Agreements	2194	112,341	56,604	12,288	12,288
Other Professional And Specialized Services Non ISF	2199	474,386	494,887	459,232	459,232
Employee Health Services	2201	4,263	3,516	8,616	8,616
Information Technology ISF	2202	16,983	14,286	15,239	15,239
Public Works ISF Charges	2205	5,024	3,765	0	0
Special Services ISF	2206	12,004	6,485	17,202	17,202
Employee Benefits ISF	2210	28,191	28,058	37,336	37,336

Fund: I210 Transportation ISF
Service Activity: Other General
Budget Unit: 4570 Fleet Operations

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Rent And Leases Equipment Noncounty Owned	2231	13,135	20,665	13,923	13,923
Heavy Equipment ISF	2233	247,000	288,712	254,410	254,410
Software Subscriptions Non ISF	2236	88,069	141,820	91,654	91,654
Storage Charges ISF	2244	21	21	18	18
Computer Equipment <5000	2261	21,036	22,879	22,299	22,299
Furniture And Fixtures <5000	2262	0	0	0	0
Minor Equipment	2264	45,281	142,392	47,836	47,836
Training ISF	2272	0	0	2,070	2,070
Education Conference And Seminars	2273	22,942	15,975	15,000	15,000
Private Vehicle Mileage	2291	69	0	0	0
Travel Expense	2292	12,314	7,267	14,000	14,000
Gas And Diesel Fuel Non ISF	2294	4,868,590	4,352,802	5,900,678	5,900,678
Transportation Expense	2299	65	0	0	0
Gas And Diesel Fuel ISF	2301	0	293	0	0
Transportation Charges ISF	2302	0	62	0	0
Motorpool ISF	2303	0	56	0	0
Transportation Work Order	2304	0	975	0	0
Utilities	2311	19,868	25,705	20,000	20,000
Capitalized Services And Supplies Decrease	2994	(1,258,798)	(852,754)	0	0
Total Services and Supplies		9,756,469	10,642,505	12,703,917	12,703,917
Depreciation Expense	3611	4,929,949	5,740,782	5,983,797	5,983,797
Interfund Expense Administrative	3912	690,915	793,333	927,532	927,532
Total Other Charges		5,620,864	6,534,115	6,911,329	6,911,329
Total Operating Expenses		19,239,220	21,205,339	24,925,884	24,925,884
Operating Income (Loss)		848,227	(1,102,173)	(2,570,061)	(2,570,061)
Nonoperating Revenues (Expenses)					
Investment Income	8911	508,038	590,143	436,478	436,478
Total Revenue from Use of Money and Property		508,038	590,143	436,478	436,478
Sale of Capital Assets	9821	977,126	825,819	70,000	70,000
Gain/Loss on Disposal of Capital Assets	9822	176,881	189,806	0	0
Fa System Sale Proceeds	9823	(791,699)	(846,037)	0	0
Total Other Financing Sources		362,308	169,588	70,000	70,000
Total Nonoperating Revenues (Expenses)		870,346	759,731	506,478	506,478

Fund: I210 Transportation ISF
Service Activity: Other General
Budget Unit: 4570 Fleet Operations

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Nonoperating Revenues (Expenses)					
Interest Long Term Revolving Credit Agreement	3412	961	0	6,500	6,500
Interest On Other Long Term Debt	3452	21,485	12,652	14,300	14,300
Total Other Charges		22,447	12,652	20,800	20,800
Total Nonoperating Expenses		22,447	12,652	20,800	20,800
Income Before Capital Contributions and Transfers		1,696,126	(355,094)	(2,084,383)	(2,084,383)
Transfers In/Out					
Transfers Out To Other Funds	5111	(177,340)	0	0	0
Total Other Financing Uses		(177,340)	0	0	0
Transfers In From Other Funds	9831	3,852,120	2,652,936	1,460,841	1,460,841
Insurance Recoveries	9851	769,040	824,628	495,601	495,601
Total Other Financing Sources		4,621,160	3,477,564	1,956,442	1,956,442
Total Transfers		4,443,821	3,477,564	1,956,442	1,956,442
Change in Net Position		6,139,947	3,122,471	(127,941)	(127,941)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Retirement of Long Term Debt					
Other Loan Payments Principal	3312	21,161	0	23,277	23,277
Debt Contra	3992	(21,161)	0	0	0
Total Other Charges		0	0	23,277	23,277
Total Retirement of Long Term Debt		0	0	23,277	23,277
Capital Assets					
Buildings And Improvements	4111	0	11,962	300,000	300,000
Service Building Fueling Station	4236	0	0	0	0
Equipment	4601	2,047,520	1,686,748	2,017,728	2,017,728
Vehicles	4671	8,845,813	6,185,376	17,548,059	17,548,059
Total Capital Assets		10,893,332	7,884,086	19,865,787	19,865,787
Total Capital Assets		10,893,332	7,884,086	19,865,787	19,865,787

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Fund: I220 Materials ISF

Function: General

Activity: Other General

GSA Administration - 4600

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,697,774	5,104,949	6,193,570	6,193,570
Total Revenues	5,209,529	4,926,420	5,793,569	5,793,569
Net Income (Loss)	(488,245)	(178,529)	(400,001)	(400,001)
Auth Positions	32		37	37
FTE Positions	32.0		37.0	37.0

Budget Unit Description:
GSA Administration

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4600 GSA Administration

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Other Interfund Revenue ISF	9728	29,303	656,302	959,398	959,398
Other Interfund Revenue	9729	3,426,300	3,866,437	4,571,898	4,571,898
Total Charges for Services		3,455,602	4,522,739	5,531,296	5,531,296
Miscellaneous Revenue	9790	15	0	0	0
Total Miscellaneous Revenues		15	0	0	0
Total Operating Revenues		3,455,617	4,522,739	5,531,296	5,531,296
Operating Expenses					
Regular Salaries	1101	2,561,715	3,114,737	3,776,405	3,776,405
Extra Help	1102	50,197	64,218	55,000	55,000
Overtime	1105	12,294	18,625	24,086	24,086
Supplemental Payments	1106	112,708	90,350	95,663	95,663
Terminations	1107	79,072	73,913	67,257	67,257
Call Back Staffing	1108	1,587	8,486	18,011	18,011
Retirement Contribution	1121	381,716	437,044	469,270	469,270
OASDI Contribution	1122	163,502	196,691	267,966	267,966
FICA Medicare	1123	41,381	49,006	67,054	67,054
Safe Harbor	1124	852	1,850	7,024	7,024
457 Supplemental Retirement Plan	1130	698	1,271	1,650	1,650
Group Insurance	1141	394,724	508,988	587,964	587,964
Life Insurance For Department Heads And Management	1142	1,132	1,332	1,491	1,491
State Unemployment Insurance	1143	(60)	0	0	0
Management Disability Insurance	1144	7,637	8,238	10,087	10,087
Workers' Compensation Insurance	1165	32,956	45,054	63,017	63,017
401K Plan	1171	77,633	101,338	114,372	114,372
Legacy Health Reimbursement Arrangement	1172	0	0	6,720	6,720
Total Salaries and Employee Benefits		3,919,744	4,721,140	5,633,037	5,633,037
Clothing And Personal Supplies	2021	34,891	26,381	38,311	38,311
Uniform Allowance	2022	0	0	0	0
Communications	2031	1,296	2,807	1,365	1,365
Voice Data ISF	2032	101,616	104,190	100,261	100,261
Radio Communications ISF	2033	0	360	178	178
Housekeeping Grounds ISF Charges	2058	0	0	100	100

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4600 GSA Administration

Operating Detail		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	95,874	100,089	103,135	103,135
Maintenance Supplies And Parts	2104	0	0	1,986	1,986
Building And Improvements Supplies And Parts	2111	0	16,209	99,126	99,126
Facilities And Materials Sq Ft Allocation ISF	2114	220,140	243,312	253,253	253,253
Facilities Projects ISF	2115	0	119	5,000	5,000
Other Maintenance ISF	2116	0	(838)	700	700
Memberships And Dues	2131	780	570	2,500	2,500
Cost Allocation Plan Charges	2158	147,922	166,949	166,178	166,178
Miscellaneous Expense	2159	5,138	22,209	5,366	5,366
Office Expense Allowance Admin Policy VII-C-1	2160	0	779	2,000	2,000
Office Supplies	2161	3,098	4,141	3,556	3,556
Books And Publications	2163	793	1,732	1,600	1,600
Mail Center ISF	2164	16,893	9,074	9,621	9,621
Purchasing Charges ISF	2165	1,691	2,452	2,070	2,070
Graphics Charges ISF	2166	13,338	22,467	27,000	27,000
Copy Machine Chgs ISF	2167	3,925	5,628	4,481	4,481
Stores ISF	2168	1,508	1,562	5,292	5,292
Miscellaneous Office Expense	2179	4,558	705	4,695	4,695
Attorney Services	2185	583	478	3,000	3,000
Temporary Help	2192	0	0	10,000	10,000
Marketing And Advertising	2193	0	25	0	0
Software Maintenance Agreements	2194	7,401	36,086	15,981	15,981
Other Medical Services	2195	549	0	0	0
Other Professional And Specialized Services Non ISF	2199	5,163	143,482	5,500	5,500
Employee Health Services	2201	2,654	1,350	3,633	3,633
Information Technology ISF	2202	41,278	64,534	83,901	83,901
Special Services ISF	2206	2,980	5,036	3,605	3,605
Employee Benefits ISF	2210	56,026	65,296	74,672	74,672
Software Subscriptions Non ISF	2236	111,433	66,174	103,578	103,578
Storage Charges ISF	2244	2,252	2,246	1,970	1,970
Computer Equipment <5000	2261	38,821	35,195	44,960	44,960
Furniture And Fixtures <5000	2262	738	11,044	3,500	3,500
Minor Equipment	2264	247	38,774	8,671	8,671
Training ISF	2272	0	1,795	1,000	1,000
Education Conference And Seminars	2273	2,352	6,798	73,989	73,989

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4600 GSA Administration

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Private Vehicle Mileage	2291 6,762	6,518	7,725	7,725
Travel Expense	2292 9,831	12,566	10,126	10,126
Gas And Diesel Fuel ISF	2301 0	2,054	7,163	7,163
Transportation Charges ISF	2302 0	15,289	35,555	35,555
Motorpool ISF	2303 1,038	1,158	365	365
Transportation Work Order	2304 0	0	2,922	2,922
Transportation Charges ISF Non Uniform Guidance	2305 0	144	0	0
Total Services and Supplies	943,570	1,246,941	1,339,590	1,339,590
Depreciation Expense	3611 85,897	89,399	172,131	172,131
Total Other Charges	85,897	89,399	172,131	172,131
Total Operating Expenses	4,949,211	6,057,479	7,144,758	7,144,758
Operating Income (Loss)	(1,493,593)	(1,534,740)	(1,613,462)	(1,613,462)
Nonoperating Revenues (Expenses)				
Investment Income	8911 329,248	403,681	262,273	262,273
Total Revenue from Use of Money and Property	329,248	403,681	262,273	262,273
Total Nonoperating Revenues (Expenses)	329,248	403,681	262,273	262,273
Income Before Capital Contributions and Transfers	(1,164,345)	(1,131,060)	(1,351,189)	(1,351,189)
Transfers In/Out				
Intrafund Cost Allocation Decr	5122 1,164,180	1,078,582	1,351,188	1,351,188
Total Other Financing Uses	1,164,180	1,078,582	1,351,188	1,351,188
Total Transfers	1,164,180	1,078,582	1,351,188	1,351,188
Change in Net Position	(165)	(52,478)	(1)	(1)
Net Position - Beginning Balance				
Net Position - Ending Balance				
Capital Assets				
Equipment	4601 0	126,051	400,000	400,000
Total Capital Assets	0	126,051	400,000	400,000
Total Capital Assets	0	126,051	400,000	400,000

Fund: I220 Materials ISF

Function: General

Activity: Finance

GSA Procurement - 4620

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,031,505	4,761,580	5,074,956	5,074,956
Total Revenues	5,074,414	4,839,799	5,050,563	5,050,563
Net Income (Loss)	42,909	78,219	(24,393)	(24,393)
Auth Positions	18		18	18
FTE Positions	18.0		18.0	18.0

Budget Unit Description:
GSA Procurement

Fund: I220 Materials ISF
Service Activity: Finance
Budget Unit: 4620 GSA Procurement

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Materials ISF	9715	1,944,411	2,381,814	2,308,633	2,308,633
Copy Machine Charges ISF	9721	2,055,892	2,379,003	2,635,630	2,635,630
Total Charges for Services		4,000,303	4,760,816	4,944,263	4,944,263
Miscellaneous Revenue	9790	106,811	78,982	106,300	106,300
Total Miscellaneous Revenues		106,811	78,982	106,300	106,300
Total Operating Revenues		4,107,114	4,839,799	5,050,563	5,050,563
Operating Expenses					
Regular Salaries	1101	985,435	1,169,254	1,559,878	1,559,878
Extra Help	1102	48,669	44,532	20,000	20,000
Overtime	1105	11,047	41,159	15,453	15,453
Supplemental Payments	1106	32,786	21,577	22,400	22,400
Terminations	1107	27,545	16,204	41,035	41,035
Retirement Contribution	1121	151,780	177,748	231,727	231,727
OASDI Contribution	1122	63,981	77,549	110,166	110,166
FICA Medicare	1123	15,833	18,996	27,526	27,526
Safe Harbor	1124	918	964	2,554	2,554
457 Supplemental Retirement Plan	1130	1,814	1,734	600	600
Group Insurance	1141	172,303	188,598	239,564	239,564
Life Insurance For Department Heads And Management	1142	510	565	725	725
State Unemployment Insurance	1143	(26)	0	0	0
Management Disability Insurance	1144	1,941	1,675	2,100	2,100
Workers' Compensation Insurance	1165	11,944	13,051	18,468	18,468
401K Plan	1171	19,418	22,324	29,066	29,066
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600
Total Salaries and Employee Benefits		1,545,899	1,795,929	2,326,862	2,326,862
Voice Data ISF	2032	15,237	15,158	18,771	18,771
Housekeeping Grounds ISF Charges	2058	0	0	248	248
General Insurance Allocation ISF	2071	20,818	18,901	21,826	21,826
Facilities And Materials Sq Ft Allocation ISF	2114	71,412	76,176	79,955	79,955
Facilities Projects ISF	2115	0	0	0	0
Other Maintenance ISF	2116	282	0	914	914
Memberships And Dues	2131	7,331	7,260	7,792	7,792

Fund: I220 Materials ISF
Service Activity: Finance
Budget Unit: 4620 GSA Procurement

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Cost Allocation Plan Charges	2158	71,252	71,532	74,712	74,712
Miscellaneous Expense	2159	101	394	500	500
Office Supplies	2161	973	673	2,500	2,500
Books And Publications	2163	1,011	98	5,150	5,150
Mail Center ISF	2164	17,149	8,630	18,000	18,000
Graphics Charges ISF	2166	8,752	10,637	27,069	27,069
Stores ISF	2168	1,813	1,140	2,148	2,148
Miscellaneous Office Expense	2179	0	54	0	0
Attorney Services	2185	35,289	29,757	35,000	35,000
Temporary Help	2192	0	0	0	0
Software Maintenance Agreements	2194	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	35,912	75,251	38,254	38,254
Employee Health Services	2201	828	1,868	853	853
Information Technology ISF	2202	8,721	10,167	9,158	9,158
Special Services ISF	2206	1,505	1,208	1,014	1,014
Employee Benefits ISF	2210	27,352	34,400	28,002	28,002
Publications And Legal Notices	2221	563	526	600	600
Rent And Leases Equipment Noncounty Owned	2231	1,420,970	993,966	1,526,972	1,526,972
Software Subscriptions Non ISF	2236	77,388	76,180	75,000	75,000
Storage Charges ISF	2244	0	0	0	0
Computer Equipment <5000	2261	12,960	35,065	15,000	15,000
Furniture And Fixtures <5000	2262	680	11,044	13,000	13,000
Library Books And Publications	2271	0	0	0	0
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	990	1,785	15,100	15,100
Private Vehicle Mileage	2291	169	543	0	0
Travel Expense	2292	4,984	2,654	9,000	9,000
Motorpool ISF	2303	600	125	750	750
Total Services and Supplies		1,845,042	1,485,193	2,027,288	2,027,288
Depreciation Expense	3611	827,730	825,453	18,246	18,246
Total Other Charges		827,730	825,453	18,246	18,246
Total Operating Expenses		4,218,670	4,106,575	4,372,396	4,372,396
Operating Income (Loss)		(111,556)	733,223	678,167	678,167

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Fund: I220 Materials ISF

Service Activity: Finance

Budget Unit: 4620 GSA Procurement

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Income Before Capital Contributions and Transfers	(111,556)	733,223	678,167	678,167
Transfers In/Out				
Intrafund Cost Allocation Incr5121	(632,932)	(655,005)	(702,560)	(702,560)
Total Other Financing Uses	(632,932)	(655,005)	(702,560)	(702,560)
Total Transfers	(632,932)	(655,005)	(702,560)	(702,560)
Change in Net Position	(744,488)	78,219	(24,393)	(24,393)

Net Position - Beginning Balance

Net Position - Ending Balance

Fund: I220 Materials ISF

Function: General

Activity: Other General

Business Support - 4640

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	9,651,338	8,402,446	10,418,101	10,418,101
Total Revenues	9,440,302	7,977,195	9,597,780	9,597,780
Net Income (Loss)	(211,036)	(425,251)	(820,321)	(820,321)
Auth Positions	38		44	44
FTE Positions	38.0		44.0	44.0

Budget Unit Description:

GSA Business Support is the operational hub for Ventura County government. We help County agencies achieve operational excellence by providing business services with technical innovation, staff expertise, and great service always. Business Services include centralized mail processing, courier distribution, warehouse and surplus operations, records management, high-volume scanning and print production, business process automation, and creative design services.

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4640 Business Support

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Business Support ISF	9711	3,694,810	3,698,795	4,716,492	4,716,492
Other Interfund Revenue ISF	9728	4,518,437	4,031,424	4,656,339	4,656,339
Total Charges for Services		8,213,247	7,730,219	9,372,831	9,372,831
Other Sales	9751	191,115	246,594	224,949	224,949
Miscellaneous Revenue	9790	0	382	0	0
Total Miscellaneous Revenues		191,115	246,976	224,949	224,949
Total Operating Revenues		8,404,362	7,977,195	9,597,780	9,597,780
Operating Expenses					
Regular Salaries	1101	2,045,368	2,478,861	3,116,496	3,116,496
Extra Help	1102	82,489	40,901	110,344	110,344
Overtime	1105	41,406	39,930	47,531	47,531
Supplemental Payments	1106	73,133	47,274	48,566	48,566
Terminations	1107	19,256	20,866	18,805	18,805
Call Back Staffing	1108	135	0	135	135
Retirement Contribution	1121	309,180	358,024	400,545	400,545
OASDI Contribution	1122	136,534	162,911	237,559	237,559
FICA Medicare	1123	33,128	38,694	57,464	57,464
Safe Harbor	1124	3,019	1,757	14,091	14,091
457 Supplemental Retirement Plan	1130	2,475	1,227	3,310	3,310
Group Insurance	1141	438,300	519,781	621,192	621,192
Life Insurance For Department Heads And Management	1142	1,245	1,433	1,692	1,692
State Unemployment Insurance	1143	(49)	0	0	0
Management Disability Insurance	1144	3,720	4,630	4,554	4,554
Workers' Compensation Insurance	1165	32,507	28,010	41,169	41,169
401K Plan	1171	49,749	58,070	65,311	65,311
Legacy Health Reimbursement Arrangement	1172	0	0	11,200	11,200
Salary And Employee Benefits Current Year Adj Increase	1991	363,866	353,141	434,943	434,943
Salary And Employee Benefits Current Year Adj Decrease	1992	(363,866)	(353,141)	(434,942)	(434,942)
Total Salaries and Employee Benefits		3,271,597	3,802,367	4,799,965	4,799,965
Clothing And Personal Supplies	2021	6,869	14,729	16,004	16,004
Uniform Allowance	2022	0	0	0	0

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4640 Business Support

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Communications	2031	7,237	8,560	7,700	7,700
Voice Data ISF	2032	44,426	44,990	46,298	46,298
Housekeeping Grounds ISF Charges	2058	0	0	142	142
General Insurance Allocation ISF	2071	85,040	83,841	107,828	107,828
Equipment Maintenance	2101	5,375	13,499	9,600	9,600
Equipment Maintenance Contracts	2102	61,978	71,790	58,500	58,500
Maintenance Supplies And Parts	2104	574	0	1,000	1,000
Facilities And Materials Sq Ft Allocation ISF	2114	348,096	365,316	365,780	365,780
Facilities Projects ISF	2115	0	0	0	0
Other Maintenance ISF	2116	360	1,847	118	118
Memberships And Dues	2131	650	1,048	700	700
Cost Allocation Plan Charges	2158	215,499	150,679	187,832	187,832
Miscellaneous Expense	2159	7,736	35	1,900	1,900
Office Supplies	2161	406,007	461,028	472,380	472,380
Printing And Binding Non ISF	2162	252,565	287,721	325,500	325,500
Books And Publications	2163	650	0	500	500
Mail Center ISF	2164	13,063	10,087	12,549	12,549
Purchasing Charges ISF	2165	19,910	23,330	20,928	20,928
Graphics Charges ISF	2166	16,823	4,418	18,983	18,983
Copy Machine Chgs ISF	2167	5,056	5,685	5,989	5,989
Stores ISF	2168	71,706	86,897	68,775	68,775
Postage And Special Delivery	2169	1,924,701	2,004,230	2,187,571	2,187,571
Miscellaneous Office Expense	2179	0	566	1,500	1,500
Attorney Services	2185	0	0	1,500	1,500
Temporary Help	2192	3,245	31,024	45,000	45,000
Software Maintenance Agreements	2194	103,882	98,839	57,685	57,685
Other Professional And Specialized Services Non ISF	2199	174,259	140,105	102,650	102,650
Employee Health Services	2201	2,515	3,366	7,002	7,002
Information Technology ISF	2202	40,053	75,439	120,231	120,231
Special Services ISF	2206	8,927	13,484	12,423	12,423
Employee Benefits ISF	2210	52,983	55,264	56,004	56,004
Rent And Leases Equipment Noncounty Owned	2231	9,077	9,758	2,900	2,900
Software Subscriptions Non ISF	2236	47,983	97,532	166,000	166,000
Storage Charges Non ISF	2245	41,789	35,867	36,000	36,000
Computer Equipment <5000	2261	16,169	29,430	23,400	23,400

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4640 Business Support

Operating Detail	2023-24	2024-25	2025-26	2025-26
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Furniture And Fixtures <5000	2262	2,800	73	10,500
Minor Equipment	2264	12,164	15,794	10,450
Training ISF	2272	0	0	58
Education Conference And Seminars	2273	170	126	8,400
Private Vehicle Mileage	2291	0	673	0
Travel Expense	2292	1,934	2,882	12,000
Freight, Express, Other Delivery	2293	0	275	0
Transportation Expense	2299	0	0	0
Gas And Diesel Fuel ISF	2301	33,808	31,211	41,921
Transportation Charges ISF	2302	94,198	97,061	100,831
Motorpool ISF	2303	419	0	419
Transportation Work Order	2304	0	117	3,272
Transportation Charges ISF Non Uniform Guidance	2305	2,662	383	0
Total Services and Supplies		4,143,358	4,378,999	4,736,723
Depreciation Expense	3611	90,292	88,248	116,486
Total Other Charges		90,292	88,248	116,486
Total Operating Expenses		7,505,247	8,269,614	9,653,174
Operating Income (Loss)		899,116	(292,419)	(55,394)
		0	0	0
Income Before Capital Contributions and Transfers		899,116	(292,419)	(55,394)
Transfers In/Out				
Transfers Out To Other Funds	5111	0	0	(28,848)
Intrafund Cost Allocation Incr	5121	(492,310)	(375,635)	(544,219)
Intrafund Cost Allocation Decr	5122	260,000	260,000	260,000
Total Other Financing Uses		(232,310)	(115,635)	(313,067)
Total Transfers		(232,310)	(115,635)	(313,067)
Change in Net Position		666,806	(408,054)	(368,461)
Net Position - Beginning Balance				
Net Position - Ending Balance				

Capital Assets

Fund: I220 Materials ISF

Service Activity: Other General

Budget Unit: 4640 Business Support

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Equipment4601	0	17,197	451,860	451,860
Total Capital Assets	0	17,197	451,860	451,860
Total Capital Assets	0	17,197	451,860	451,860

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Fund: I220 Materials ISF

Function: General

Activity: Other General

Special Services - 4660

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	10,220,014	8,700,787	10,953,458	10,953,458
Total Revenues	8,246,616	9,040,496	9,068,172	9,068,172
Net Income (Loss)	(1,973,398)	339,709	(1,885,286)	(1,885,286)
Auth Positions	6		6	6
FTE Positions	5.5		5.5	5.5

Budget Unit Description:
Special Services

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4660 Special Services

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Vehicle Code Fines	8811	17,725	9,055	28,952	28,952
Total Fines Forfeitures and Penalties		17,725	9,055	28,952	28,952
Rents And Concessions	8931	8,440	8,960	11,040	11,040
Total Revenue from Use of Money and Property		8,440	8,960	11,040	11,040
Special Services ISF	9724	6,638,424	6,759,329	6,905,743	6,905,743
Other Interfund Revenue ISF	9728	1,635,896	1,998,617	1,864,205	1,864,205
Other Interfund Revenue	9729	103,861	123,634	101,195	101,195
Total Charges for Services		8,378,180	8,881,580	8,871,143	8,871,143
Other Sales	9751	152,973	140,686	157,037	157,037
Miscellaneous Revenue	9790	0	216	0	0
Total Miscellaneous Revenues		152,973	140,902	157,037	157,037
Total Operating Revenues		8,557,318	9,040,496	9,068,172	9,068,172

Operating Expenses					
Regular Salaries	1101	488,030	539,818	583,622	583,622
Overtime	1105	0	0	500	500
Supplemental Payments	1106	17,850	17,721	19,278	19,278
Terminations	1107	9,796	19,021	19,198	19,198
Retirement Contribution	1121	55,699	63,339	65,583	65,583
OASDI Contribution	1122	26,404	29,828	41,165	41,165
FICA Medicare	1123	7,390	8,347	10,266	10,266
Safe Harbor	1124	3,047	4,107	0	0
Retiree Health Payment 1099	1128	16,717	7,228	0	0
457 Supplemental Retirement Plan	1130	2,497	2,837	1,771	1,771
Group Insurance	1141	59,070	67,049	85,436	85,436
Life Insurance For Department Heads And Management	1142	218	226	242	242
State Unemployment Insurance	1143	(14)	0	0	0
Management Disability Insurance	1144	2,408	2,042	2,618	2,618
Workers' Compensation Insurance	1165	6,452	5,682	6,491	6,491
401K Plan	1171	12,276	15,271	17,448	17,448
Legacy Health Reimbursement Arrangement	1172	0	0	4,480	4,480
Total Salaries and Employee Benefits		707,840	782,516	858,098	858,098
Clothing And Personal Supplies	2021	0	0	515	515

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4660 Special Services

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Communications	2031	2,681	23,171	3,090	3,090
Voice Data ISF	2032	100,277	102,079	105,290	105,290
Radio Communications ISF	2033	2,601	9,942	1,066	1,066
Housekeeping Grounds ISF Charges	2058	0	0	250	250
General Insurance Allocation ISF	2071	54,750	35,629	46,743	46,743
Equipment Maintenance Contracts	2102	0	52,013	0	0
Building And Improvements Supplies And Parts	2111	0	0	1,236	1,236
Facilities And Materials Sq Ft Allocation ISF	2114	45,804	48,240	49,614	49,614
Facilities Projects ISF	2115	215,451	(154,217)	113,300	113,300
Other Maintenance ISF	2116	140,028	237,356	444,085	444,085
Memberships And Dues	2131	377	245	716	716
Cost Allocation Plan Charges	2158	45,909	53,195	63,418	63,418
Miscellaneous Expense	2159	1,106	220	2,934	2,934
Office Supplies	2161	36,138	34,474	61,887	61,887
Printing And Binding Non ISF	2162	0	2,701	2,000	2,000
Books And Publications	2163	0	0	456	456
Mail Center ISF	2164	10,598	9,758	7,943	7,943
Purchasing Charges ISF	2165	11,632	14,744	15,628	15,628
Graphics Charges ISF	2166	23,943	20,010	27,099	27,099
Copy Machine Chgs ISF	2167	7,916	9,171	8,992	8,992
Stores ISF	2168	3,930	5,417	5,335	5,335
Attorney Services	2185	3,238	0	3,335	3,335
Credit Card Fees	2190	819	766	1,030	1,030
Temporary Help	2192	0	0	5,150	5,150
Software Maintenance Agreements	2194	40,153	7,105	67,380	67,380
Other Professional And Specialized Services Non ISF	2199	5,918,174	5,492,393	6,182,992	6,182,992
Employee Health Services	2201	102	338	1,430	1,430
Information Technology ISF	2202	21,534	25,861	23,157	23,157
County Geographical Information Systems Expense ISF	2203	0	0	525	525
Special Services ISF	2206	540	66	0	0
Employee Benefits ISF	2210	9,397	9,314	9,334	9,334
Rent And Leases Equipment Noncounty Owned	2231	16,190	23,442	28,840	28,840
Software Subscriptions Non ISF	2236	131,864	26,366	64,334	64,334
Computer Equipment <5000	2261	46,878	52,343	60,745	60,745

Fund: I220 Materials ISF
Service Activity: Other General
Budget Unit: 4660 Special Services

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Furniture And Fixtures <5000	2262	0	0	20,300
Minor Equipment	2264	16,061	12,149	138,700
Education Conference And Seminars	2273	0	260	10,779
Private Vehicle Mileage	2291	169	0	250
Travel Expense	2292	916	0	3,605
Transportation Charges ISF	2302	0	0	0
Motorpool ISF	2303	0	0	157
Total Services and Supplies	6,909,173	6,154,548	7,583,640	7,583,640
Depreciation Expense	3611	171,701	212,041	532,788
Interfund Expense Administrative	3912	16,769	5,822	82,603
Total Other Charges	188,469	217,863	615,391	615,391
Total Operating Expenses	7,805,482	7,154,927	9,057,129	9,057,129
Operating Income (Loss)	751,836	1,885,569	11,043	11,043
	0	0	0	0
Income Before Capital Contributions and Transfers	751,836	1,885,569	11,043	11,043
Transfers In/Out				
Intrafund Cost Allocation Incr	5121	(298,938)	(307,942)	(364,409)
Total Other Financing Uses	(298,938)	(307,942)	(364,409)	(364,409)
Total Transfers	(298,938)	(307,942)	(364,409)	(364,409)
Change in Net Position	452,898	1,577,627	(353,366)	(353,366)
Net Position - Beginning Balance				
Net Position - Ending Balance				
Capital Assets				
Buildings And Improvements	4111	8,515	0	0
Equipment	4601	314,198	1,237,918	1,531,920
Computer Software	4701	0	0	0
Total Capital Assets	322,713	1,237,918	1,531,920	1,531,920
Total Capital Assets	322,713	1,237,918	1,531,920	1,531,920

Fund: I230 Facilities ISF

Function: General

Activity: Property Management

GSA Facilities and Materials - 4700

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	56,067,096	48,975,895	57,451,733	57,451,733
Total Revenues	50,910,681	49,887,005	53,038,654	53,038,654
Net Income (Loss)	(5,156,415)	911,110	(4,413,079)	(4,413,079)
Auth Positions	82		77	77
FTE Positions	81.5		76.5	76.5

Budget Unit Description:

Facilities are managed by the General Services Agency's Facilities and Materials Department. It includes Facilities and Materials Administration, Maintenance, Utilities, Projects, Housekeeping, and Grounds. The Administration unit provides overall management of seven ISF budget units and one General Fund budget unit (Capital Renewal). The Maintenance Division manages ongoing routine preventive and corrective maintenance for assigned County facilities. Other entities not part of the Facilities-ISF customer base (such as VCMC, Parks, Harbor, Libraries, and Airports) may request services for their facilities on a time and materials basis. Maintenance is responsible for vendor performance oversight for repair and maintenance work as well as other outsourced contract work on building infrastructure, equipment, and systems. The Utilities Division interacts with the utility companies to obtain the best possible service rates for GSA-maintained buildings, identifies buildings to participate in the Southern California Edison Demand Response programs and coordinates with the Ventura County Regional Energy Authority. The Utilities Division also manages GSA's energy efficiency programs.

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4700 GSA Facilities and Materials

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Facilities ISF	9720	32,307,760	34,561,992	34,559,585	34,559,585
Other Interfund Revenue ISF	9728	14,048,254	14,429,903	17,503,531	17,503,531
Other Interfund Revenue	9729	35,687	41,243	96,485	96,485
Direct Charge Revenue	9730	183,205	179,483	465,463	465,463
Total Charges for Services		46,574,906	49,212,621	52,625,064	52,625,064
Miscellaneous Revenue	9790	8,627	11,298	1,000	1,000
Total Miscellaneous Revenues		8,627	11,298	1,000	1,000
Total Operating Revenues		46,583,533	49,223,919	52,626,064	52,626,064
Operating Expenses					
Regular Salaries	1101	6,194,043	6,429,328	7,217,898	7,217,898
Extra Help	1102	83,190	62,988	10,800	10,800
Overtime	1105	372,948	414,860	359,915	359,915
Supplemental Payments	1106	466,337	397,393	391,636	391,636
Terminations	1107	117,819	77,617	86,590	86,590
Call Back Staffing	1108	123,819	105,263	107,347	107,347
Retirement Contribution	1121	754,025	764,533	712,439	712,439
OASDI Contribution	1122	453,822	457,419	570,459	570,459
FICA Medicare	1123	108,511	109,051	136,225	136,225
Safe Harbor	1124	2,667	4,281	741	741
Retiree Health Payment 1099	1128	16,717	11,773	0	0
457 Supplemental Retirement Plan	1130	2,687	2,918	1,730	1,730
Group Insurance	1141	1,096,838	1,122,555	1,220,700	1,220,700
Life Insurance For Department Heads And Management	1142	2,837	2,857	3,104	3,104
State Unemployment Insurance	1143	(175)	0	0	0
Management Disability Insurance	1144	20,729	20,434	22,920	22,920
Workers' Compensation Insurance	1165	350,820	262,974	316,335	316,335
401K Plan	1171	264,454	243,162	259,850	259,850
Legacy Health Reimbursement Arrangement	1172	0	0	49,280	49,280
Salary And Employee Benefits Current Year Adj Increase	1991	145,373	104,040	107,320	107,320
Salary And Employee Benefits Current Year Adj Decrease	1992	(145,373)	(104,040)	(61,064)	(61,064)
Total Salaries and Employee Benefits		10,432,088	10,489,406	11,514,225	11,514,225

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4700 GSA Facilities and Materials

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Clothing And Personal Supplies	2021	29,592	25,685	36,150	36,150
Uniform Allowance	2022	0	0	0	0
Communications	2031	28,848	32,746	33,100	33,100
Voice Data ISF	2032	195,328	193,541	198,914	198,914
Radio Communications ISF	2033	14,765	6,460	6,619	6,619
Hazardous Material Disposal	2057	22,358	103,985	40,000	40,000
Housekeeping Grounds ISF Charges	2058	13,591	7,498	24,027	24,027
General Insurance Allocation ISF	2071	256,764	289,901	300,551	300,551
Equipment Maintenance	2101	86,612	129,913	51,300	51,300
Equipment Maintenance Contracts	2102	2,455,772	2,427,684	2,728,767	2,728,767
Maintenance Supplies And Parts	2104	409,887	351,116	422,680	422,680
Building And Improvements Supplies And Parts	2111	948,432	1,120,139	910,600	910,600
Buildings And Improvements Maintenance	2112	134,819	150,663	543,452	543,452
Facilities And Materials Sq Ft Allocation ISF	2114	296,599	316,896	315,359	315,359
Facilities Projects ISF	2115	197,045	961,152	101,424	101,424
Other Maintenance ISF	2116	11,495	14,969	13,769	13,769
Memberships And Dues	2131	2,665	2,225	15,665	15,665
Cost Allocation Plan Charges	2158	463,215	509,113	478,759	478,759
Miscellaneous Expense	2159	78,453	71,551	104,550	104,550
Office Supplies	2161	13,019	10,423	10,000	10,000
Books And Publications	2163	798	1,472	1,250	1,250
Mail Center ISF	2164	16,475	14,914	17,306	17,306
Purchasing Charges ISF	2165	47,659	54,172	50,822	50,822
Graphics Charges ISF	2166	28,797	29,411	39,520	39,520
Copy Machine Chgs ISF	2167	5,596	7,232	6,639	6,639
Stores ISF	2168	12,614	9,185	14,947	14,947
Miscellaneous Office Expense	2179	0	1,389	7,674	7,674
Attorney Services	2185	4,792	5,324	48,351	48,351
Lab Services - Non Medical	2188	3,256	0	0	0
Temporary Help	2192	11,406	0	5,000	5,000
Software Maintenance Agreements	2194	104,050	91,799	107,235	107,235
Other Professional And Specialized Services Non ISF	2199	4,771,645	5,749,512	4,669,300	4,669,300
Employee Health Services	2201	7,611	10,783	21,142	21,142
Information Technology ISF	2202	33,085	26,712	28,873	28,873

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4700 GSA Facilities and Materials

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Public Works ISF Charges	2205	0	0	4,597	4,597
Special Services ISF	2206	55,667	32,666	66,893	66,893
Employee Benefits ISF	2210	134,757	139,597	121,342	121,342
Rent And Leases Equipment Noncounty Owned	2231	95,670	92,511	54,913	54,913
Software Subscriptions Non ISF	2236	46,707	13,155	14,150	14,150
Storage Charges ISF	2244	52	0	54	54
Computer Equipment <5000	2261	53,400	22,779	23,500	23,500
Furniture And Fixtures <5000	2262	0	0	0	0
Minor Equipment	2264	99,054	112,015	124,750	124,750
Training ISF	2272	0	0	2,000	2,000
Education Conference And Seminars	2273	15,660	4,552	73,000	73,000
Private Vehicle Mileage	2291	1,051	4,301	1,600	1,600
Travel Expense	2292	5,801	7,810	7,700	7,700
Gas And Diesel Fuel ISF	2301	90,108	77,670	108,543	108,543
Transportation Charges ISF	2302	320,926	299,883	331,769	331,769
Motorpool ISF	2303	39	514	691	691
Transportation Work Order	2304	39,738	46,509	40,930	40,930
Transportation Charges ISF Non Uniform Guidance	2305	14,497	1,953	0	0
Utilities	2311	20,922,564	22,839,548	29,862,448	29,862,448
Sewage Treatment Costs	2314	24,480	25,092	26,000	26,000
Total Services and Supplies		32,628,700	36,449,926	42,227,962	42,227,962
Depreciation Expense	3611	551,571	629,682	628,939	628,939
Interfund Expense Administrative	3912	1,034,919	1,381,395	1,399,069	1,399,069
Total Other Charges		1,586,489	2,011,077	2,028,008	2,028,008
Total Operating Expenses		44,647,277	48,950,410	55,770,195	55,770,195
Operating Income (Loss)		1,936,256	273,509	(3,144,131)	(3,144,131)
Nonoperating Revenues (Expenses)					
Investment Income	8911	522,885	647,924	412,590	412,590
Total Revenue from Use of Money and Property		522,885	647,924	412,590	412,590
Total Nonoperating Revenues (Expenses)		522,885	647,924	412,590	412,590
Nonoperating Revenues (Expenses)					

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4700 GSA Facilities and Materials

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Interest Long Term Revolving Credit Agreement	3412	47,408	34,653	19,861	19,861
Total Other Charges		47,408	34,653	19,861	19,861
Total Nonoperating Expenses		47,408	34,653	19,861	19,861
Income Before Capital Contributions and Transfers		2,411,733	886,780	(2,751,402)	(2,751,402)
Transfers In/Out					
Transfers Out To Other Funds	5111	(18,051)	0	(27,012)	(27,012)
Intrafund Cost Allocation Incr	5121	0	(15,280)	(104,250)	(104,250)
Intrafund Cost Allocation Decr	5122	(0)	24,448	166,801	166,801
Total Other Financing Uses		(18,051)	9,168	35,539	35,539
Insurance Recoveries	9851	13,267	15,162	0	0
Total Other Financing Sources		13,267	15,162	0	0
Total Transfers		(4,784)	24,330	35,539	35,539
Change in Net Position		2,406,950	911,110	(2,715,863)	(2,715,863)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Retirement of Long Term Debt					
Other Loan Payments Principal	3312	176,629	186,204	197,216	197,216
Debt Contra	3992	(176,629)	(186,204)	0	0
Total Other Charges		0	0	197,216	197,216
Total Retirement of Long Term Debt		0	0	197,216	197,216
Capital Assets					
Equipment	4601	976,767	0	1,500,000	1,500,000
Total Capital Assets		976,767	0	1,500,000	1,500,000
Total Capital Assets		976,767	0	1,500,000	1,500,000

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Fund: I230 Facilities ISF

Function: General

Activity: Property Management

GSA Housekeeping and Grounds - 4720

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	10,756,586	10,669,880	12,099,556	12,099,556
Total Revenues	10,940,841	10,900,318	11,615,246	11,615,246
Net Income (Loss)	184,255	230,438	(484,310)	(484,310)
Auth Positions	49		49	49
FTE Positions	49.0		49.0	49.0

Budget Unit Description:

Housekeeping/Grounds Department is an Internal Service Fund (ISF) managed by the General Services Agency's Facilities and Materials Department. It provides housekeeping and landscaping services for most County facilities through the ISF Square Footage charge. Other entities such as Parks, Harbor, Libraries, and Fire Stations may request service for their facilities on a time and materials basis. Services include routine daily and weekly trash removal, vacuuming, mopping, dusting, restroom sanitation, periodic carpet shampoo and spot removal, hard floor stripping and refinishing, window washing, blind and vent dusting, wall washing, trash recycling, pest and rodent control and other services as needed. The Grounds division provides landscape services at the Government Center and other sites. These tasks are accomplished through a combination of in-house staff and contract services.

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4720 GSA Housekeeping and Grounds

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Housekeeping Grounds ISF	9723	10,236,866	10,757,039	11,314,401	11,314,401
Other Interfund Revenue ISF	9728	153,623	143,004	299,412	299,412
Total Charges for Services		10,390,490	10,900,043	11,613,813	11,613,813
Miscellaneous Revenue	9790	0	275	1,433	1,433
Total Miscellaneous Revenues		0	275	1,433	1,433
Total Operating Revenues		10,390,490	10,900,318	11,615,246	11,615,246
Operating Expenses					
Regular Salaries	1101	2,085,186	2,344,176	2,651,008	2,651,008
Extra Help	1102	2,198	1,802	10,000	10,000
Overtime	1105	90,810	158,458	49,322	49,322
Supplemental Payments	1106	127,082	107,454	97,623	97,623
Terminations	1107	8,918	39,361	32,087	32,087
Call Back Staffing	1108	0	3,103	0	0
Retirement Contribution	1121	390,446	416,736	437,566	437,566
OASDI Contribution	1122	142,175	163,438	220,594	220,594
FICA Medicare	1123	33,282	38,250	51,876	51,876
457 Supplemental Retirement Plan	1130	0	0	300	300
Group Insurance	1141	628,006	705,927	747,554	747,554
Life Insurance For Department Heads And Management	1142	1,649	1,782	1,875	1,875
State Unemployment Insurance	1143	(52)	0	0	0
Management Disability Insurance	1144	1,008	902	1,012	1,012
Workers' Compensation Insurance	1165	105,320	91,097	107,591	107,591
401K Plan	1171	40,114	46,410	45,803	45,803
Legacy Health Reimbursement Arrangement	1172	0	0	19,219	19,219
Salary And Employee Benefits Current Year Adj Increase	1991	170,312	130,896	137,248	137,248
Salary And Employee Benefits Current Year Adj Decrease	1992	(170,312)	(130,896)	(137,248)	(137,248)
Total Salaries and Employee Benefits		3,656,142	4,118,897	4,473,430	4,473,430
Clothing And Personal Supplies	2021	18,095	16,616	27,371	27,371
Communications	2031	8,644	10,612	10,884	10,884
Voice Data ISF	2032	12,998	14,722	15,059	15,059
Janitorial Supplies	2054	256,664	247,297	274,653	274,653

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4720 GSA Housekeeping and Grounds

Operating Detail		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 Household Expense	2056	1,295,935	1,355,722	1,343,854	1,343,854
Hazardous Material Disposal	2057	0	835	0	0
General Insurance Allocation ISF	2071	68,416	63,531	62,131	62,131
Equipment Maintenance	2101	2,843	2,337	9,500	9,500
Maintenance Supplies And Parts	2104	14,737	9,827	11,500	11,500
Building And Improvements Supplies And Parts	2111	83,475	52,229	86,000	86,000
Buildings And Improvements Maintenance	2112	1,025	0	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	127,344	138,984	138,064	138,064
Facilities Projects ISF	2115	0	27,555	9,881	9,881
Other Maintenance ISF	2116	957	3,573	14,215	14,215
Memberships And Dues	2131	1,030	250	1,000	1,000
Cost Allocation Plan Charges	2158	177,198	161,977	167,127	167,127
Miscellaneous Expense	2159	592	5,146	500	500
Office Supplies	2161	340	2,466	4,500	4,500
Books And Publications	2163	0	0	100	100
Mail Center ISF	2164	27	45	63	63
Purchasing Charges ISF	2165	21,906	25,810	24,979	24,979
Graphics Charges ISF	2166	8,425	6,919	9,022	9,022
Copy Machine Chgs ISF	2167	924	371	1,402	1,402
Stores ISF	2168	131,854	110,391	138,447	138,447
Miscellaneous Office Expense	2179	0	647	750	750
Attorney Services	2185	0	2,867	4,000	4,000
Temporary Help	2192	0	0	37,500	37,500
Other Professional And Specialized Services Non ISF	2199	3,278,370	3,326,501	3,859,611	3,859,611
Employee Health Services	2201	9,923	9,665	9,820	9,820
Information Technology ISF	2202	16,441	12,614	14,379	14,379
Special Services ISF	2206	7,493	10,092	8,278	8,278
Employee Benefits ISF	2210	23,018	26,011	28,002	28,002
Rent And Leases Equipment Noncounty Owned	2231	1,741	496	1,828	1,828
Computer Equipment <5000	2261	1,734	4,889	5,800	5,800
Furniture And Fixtures <5000	2262	0	0	10,000	10,000
Minor Equipment	2264	2,887	43,839	33,300	33,300
Training ISF	2272	0	0	232	232
Education Conference And Seminars	2273	125	780	13,100	13,100
Travel Expense	2292	103	545	0	0

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4720 GSA Housekeeping and Grounds

Operating Detail		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 ISF	2301	15,666	13,905	19,762	19,762
Transportation Charges ISF	2302	48,471	46,409	51,450	51,450
Motorpool ISF	2303	0	0	441	441
Transportation Work Order	2304	47,866	23,979	63,557	63,557
Transportation Charges ISF Non Uniform Guidance	2305	1,790	250	0	0
Total Services and Supplies		5,689,058	5,780,701	6,512,062	6,512,062
Depreciation Expense	3611	15,119	15,946	36,271	36,271
Interfund Expense Administrative	3912	549,419	636,708	697,943	697,943
Total Other Charges		564,538	652,654	734,214	734,214
Total Operating Expenses		9,909,737	10,552,251	11,719,706	11,719,706
Operating Income (Loss)		480,752	348,067	(104,460)	(104,460)
		0	0	0	0
Income Before Capital Contributions and Transfers		480,752	348,067	(104,460)	(104,460)
Transfers In/Out					
Intrafund Cost Allocation Incr	5121	0	(3,056)	(20,850)	(20,850)
Total Other Financing Uses		0	(3,056)	(20,850)	(20,850)
Total Transfers		0	(3,056)	(20,850)	(20,850)
Change in Net Position		480,752	345,011	(125,310)	(125,310)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Equipment	4601	0	114,573	359,000	359,000
Total Capital Assets		0	114,573	359,000	359,000
Total Capital Assets		0	114,573	359,000	359,000

Fund: I230 Facilities ISF

Function: General

Activity: Property Management

Facilities Projects - 4740

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	27,678,772	32,565,014	29,659,325	29,659,325
Total Revenues	28,012,784	33,363,463	28,156,928	28,156,928
Net Income (Loss)	334,012	798,449	(1,502,397)	(1,502,397)
Auth Positions	11		12	12
FTE Positions	11.0		12.0	12.0

Budget Unit Description:
Facilities Projects

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4740 Facilities Projects

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Facilities Projects ISF	9726	31,038,148	33,066,001	27,725,000	27,725,000
Other Interfund Revenue ISF	9728	277,187	291,852	385,255	385,255
Other Interfund Revenue	9729	0	0	46,673	46,673
Total Charges for Services		31,315,335	33,357,853	28,156,928	28,156,928
Miscellaneous Revenue	9790	0	5,610	0	0
Total Miscellaneous Revenues		0	5,610	0	0
Total Operating Revenues		31,315,335	33,363,463	28,156,928	28,156,928
Operating Expenses					
Regular Salaries	1101	884,995	968,328	1,209,491	1,209,491
Extra Help	1102	0	20,844	10,000	10,000
Overtime	1105	463	1,001	5,463	5,463
Supplemental Payments	1106	30,588	21,793	21,473	21,473
Terminations	1107	17,020	4,652	13,158	13,158
Call Back Staffing	1108	121	0	0	0
Retirement Contribution	1121	109,059	116,191	121,161	121,161
OASDI Contribution	1122	57,265	61,070	85,841	85,841
FICA Medicare	1123	13,393	14,585	20,904	20,904
Safe Harbor	1124	0	919	1,277	1,277
457 Supplemental Retirement Plan	1130	0	625	300	300
Group Insurance	1141	134,090	153,841	182,078	182,078
Life Insurance For Department Heads And Management	1142	326	338	403	403
State Unemployment Insurance	1143	(21)	0	0	0
Management Disability Insurance	1144	5,884	5,711	6,508	6,508
Workers' Compensation Insurance	1165	10,961	12,489	16,072	16,072
401K Plan	1171	28,710	31,305	33,448	33,448
Legacy Health Reimbursement Arrangement	1172	0	0	3,360	3,360
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	(46,677)	(46,677)
Total Salaries and Employee Benefits		1,292,852	1,413,691	1,684,260	1,684,260
Clothing And Personal Supplies	2021	1,736	1,502	4,950	4,950
Uniform Allowance	2022	0	0	0	0
Communications	2031	3,658	4,708	4,800	4,800
Voice Data ISF	2032	17,508	16,930	17,282	17,282

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4740 Facilities Projects

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Radio Communications ISF	2033	0	0	355	355
Other Household Expense	2056	0	0	20,000	20,000
General Insurance Allocation ISF	2071	15,998	14,822	14,877	14,877
Building And Improvements Supplies And Parts	2111	(96,185)	307,838	275,700	275,700
Buildings And Improvements Maintenance	2112	61,849	10,703	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	43,752	45,876	46,609	46,609
Other Maintenance ISF	2116	1,989	4,642	4,154	4,154
Medical Claims ISF	2122	1	0	0	0
Cost Allocation Plan Charges	2158	161,532	106,394	180,990	180,990
Miscellaneous Expense	2159	151,206	39,214	159,713	159,713
Office Supplies	2161	1,131	698	2,250	2,250
Mail Center ISF	2164	7,779	7,175	8,568	8,568
Purchasing Charges ISF	2165	62,082	73,298	77,982	77,982
Graphics Charges ISF	2166	5,208	2,781	8,086	8,086
Copy Machine Chgs ISF	2167	2,034	2,320	2,291	2,291
Stores ISF	2168	206	19,914	633	633
Miscellaneous Office Expense	2179	35	135	0	0
Attorney Services	2185	23,245	12,285	23,943	23,943
Other Professional And Specialized Services Non ISF	2199	28,550,957	30,039,414	25,000,000	25,000,000
Employee Health Services	2201	1,388	981	1,765	1,765
Information Technology ISF	2202	5,675	5,659	5,103	5,103
Special Services ISF	2206	2,694	2,856	920	920
Employee Benefits ISF	2210	9,397	1,572	9,334	9,334
Software Subscriptions Non ISF	2236	53,453	55,788	62,500	62,500
Storage Charges ISF	2244	0	0	500	500
Computer Equipment <5000	2261	2,902	0	18,300	18,300
Minor Equipment	2264	141	0	3,000	3,000
Training ISF	2272	0	0	2,116	2,116
Education Conference And Seminars	2273	501	0	5,100	5,100
Private Vehicle Mileage	2291	0	0	2,400	2,400
Travel Expense	2292	0	0	500	500
Gas And Diesel Fuel ISF	2301	4,562	9,709	5,822	5,822
Transportation Charges ISF	2302	25,506	32,809	27,296	27,296
Motorpool ISF	2303	62	0	57	57

Fund: I230 Facilities ISF
Service Activity: Property Management
Budget Unit: 4740 Facilities Projects

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Transportation Charges ISF Non Uniform Guidance	2305	1,156	188	0	0
Total Services and Supplies		29,123,156	30,820,210	25,997,896	25,997,896
Interfund Expense Administrative	3912	327,950	325,000	406,459	406,459
Total Other Charges		327,950	325,000	406,459	406,459
Total Operating Expenses		30,743,959	32,558,902	28,088,615	28,088,615
Operating Income (Loss)		571,376	804,561	68,313	68,313
		0	0	0	0
Income Before Capital Contributions and Transfers		571,376	804,561	68,313	68,313
Transfers In/Out					
Transfers Out To Other Funds	5111	0	0	(29,010)	(29,010)
Intrafund Cost Allocation Incr	5121	0	(6,112)	(41,700)	(41,700)
Total Other Financing Uses		0	(6,112)	(70,710)	(70,710)
Total Transfers		0	(6,112)	(70,710)	(70,710)
Change in Net Position		571,376	798,449	(2,397)	(2,397)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Buildings And Improvements	4111	0	0	1,500,000	1,500,000
Total Capital Assets		0	0	1,500,000	1,500,000
Total Capital Assets		0	0	1,500,000	1,500,000

Fund: I300 Workers Compensation ISF

Function: General

Activity: Other General

CEO Risk Administration - 1300

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,814,652	1,492,283	1,670,695	1,670,695
Total Revenues	1,814,652	1,492,283	1,670,695	1,670,695
Net Income (Loss)	0	0	0	0
Auth Positions	12		12	12
FTE Positions	12.0		12.0	12.0

Budget Unit Description:
CEO Risk Administration

Fund: I300 Workers Compensation ISF
Service Activity: Other General
Budget Unit: 1300 CEO Risk Administration

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Other Interfund Revenue	9729	1,441,402	1,492,283	1,670,695	1,670,695
Total Charges for Services		1,441,402	1,492,283	1,670,695	1,670,695
Total Operating Revenues		1,441,402	1,492,283	1,670,695	1,670,695
Operating Expenses					
Regular Salaries	1101	1,112,904	1,230,927	1,577,095	1,577,095
Extra Help	1102	44,704	31,749	0	0
Overtime	1105	212	764	0	0
Supplemental Payments	1106	39,604	33,535	42,574	42,574
Terminations	1107	86,507	15,280	22,084	22,084
Retirement Contribution	1121	140,444	134,278	152,232	152,232
OASDI Contribution	1122	77,516	77,231	95,107	95,107
FICA Medicare	1123	18,816	18,940	23,052	23,052
Safe Harbor	1124	1,636	1,366	0	0
Retiree Health Payment 1099	1128	29,413	35,943	38,600	38,600
457 Supplemental Retirement Plan	1130	1,341	952	0	0
Group Insurance	1141	164,298	179,342	215,521	215,521
Life Insurance For Department Heads And Management	1142	394	426	492	492
State Unemployment Insurance	1143	(31)	0	0	0
Management Disability Insurance	1144	8,280	8,398	10,383	10,383
Workers' Compensation Insurance	1165	15,093	11,165	11,516	11,516
401K Plan	1171	34,209	40,703	60,550	60,550
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	138,185	0	0	0
Total Salaries and Employee Benefits		1,913,524	1,820,998	2,249,206	2,249,206
Communications	2031	1,242	1,123	2,000	2,000
Voice Data ISF	2032	13,352	13,644	14,009	14,009
General Insurance Allocation ISF	2071	80,173	95,359	114,100	114,100
Facilities And Materials Sq Ft Allocation ISF	2114	31,128	33,204	34,867	34,867
Facilities Projects ISF	2115	2,080	887	2,000	2,000
Other Maintenance ISF	2116	1,261	2,018	1,000	1,000
Memberships And Dues	2131	891	815	2,500	2,500
Cost Allocation Plan Charges	2158	33,409	38,429	35,719	35,719

Fund: I300 Workers Compensation ISF
Service Activity: Other General
Budget Unit: 1300 CEO Risk Administration

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Miscellaneous Expense	2159	0	1,054	13,000
Office Supplies	2161	992	1,473	2,500
Printing And Binding Non ISF	2162	0	0	500
Books And Publications	2163	2,989	977	2,000
Mail Center ISF	2164	62	0	65
Purchasing Charges ISF	2165	1,636	1,804	1,556
Graphics Charges ISF	2166	29,901	25,845	30,000
Copy Machine Chgs ISF	2167	0	135	0
Stores ISF	2168	1,065	954	1,500
Miscellaneous Office Expense	2179	241	814	500
Software Maintenance Agreements	2194	960	0	0
Other Professional And Specialized Services Non ISF	2199	12,730	60	75,000
Employee Health Services	2201	0	0	500
Information Technology ISF	2202	18,658	35,124	49,342
Special Services ISF	2206	840	931	920
Employee Benefits ISF	2210	9,397	9,314	9,334
Software Subscriptions Non ISF	2236	1,343	18,729	18,000
Storage Charges ISF	2244	0	0	0
Storage Charges Non ISF	2245	6,172	9,647	10,000
Computer Equipment <5000	2261	193	833	15,000
Furniture And Fixtures <5000	2262	463	0	5,000
Minor Equipment	2264	51	712	2,500
Education Conference And Seminars	2273	3,281	4,560	15,000
Private Vehicle Mileage	2291	2,354	961	3,000
Travel Expense	2292	9,248	8,425	7,500
Transportation Expense	2299	0	0	550
Motorpool ISF	2303	0	0	100
Total Services and Supplies	266,112	307,833	469,562	469,562
Interfund Expense Administrative	3912	316,989	494,289	532,886
Total Other Charges	316,989	494,289	532,886	532,886
Total Operating Expenses	2,496,625	2,623,120	3,251,654	3,251,654
Operating Income (Loss)	(1,055,224)	(1,130,836)	(1,580,959)	(1,580,959)

0 0 0 0

Fund: I300 Workers Compensation ISF

Service Activity: Other General

Budget Unit: 1300 CEO Risk Administration

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Income Before Capital Contributions and Transfers	(1,055,224)	(1,130,836)	(1,580,959)	(1,580,959)
Transfers In/Out				
Intrafund Cost Allocation Decr 5122	1,055,224	1,130,836	1,580,959	1,580,959
Total Other Financing Uses	1,055,224	1,130,836	1,580,959	1,580,959
Total Transfers	1,055,224	1,130,836	1,580,959	1,580,959
Change in Net Position	0	0	0	0

Net Position - Beginning Balance

Net Position - Ending Balance

Fund: I300 Workers Compensation ISF

Function: General

Activity: Other General

CEO Workers Compensation - 1310

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	53,377,800	35,962,467	51,559,319	51,559,319
Total Revenues	53,467,000	61,168,385	53,051,500	53,051,500
Net Income (Loss)	89,200	25,205,918	1,492,181	1,492,181

Budget Unit Description:
CEO Workers Compensation

Fund: I300 Workers Compensation ISF
Service Activity: Other General
Budget Unit: 1310 CEO Workers Compensation

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Workers Comp Ins	9719	48,929,191	49,494,203	44,906,500	44,906,500
Total Charges for Services		48,929,191	49,494,203	44,906,500	44,906,500
Miscellaneous Revenue	9790	22,234	165	0	0
Total Miscellaneous Revenues		22,234	165	0	0
Total Operating Revenues		48,951,425	49,494,368	44,906,500	44,906,500
Operating Expenses					
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Total Salaries and Employee Benefits		0	0	0	0
Worker Compensation Ultimate Loss Expense	2073	26,844,595	31,021,834	45,528,550	45,528,550
Insurance Recoveries From Claims And Litigation	2079	(145,374)	(144,569)	0	0
Cost Allocation Plan Charges	2158	138,415	153,935	138,743	138,743
Purchasing Charges ISF	2165	9,429	11,703	11,246	11,246
Attorney Services	2185	161,012	134,260	225,000	225,000
Professional Medical Services	2197	10,295	15,908	25,000	25,000
Other Professional And Specialized Services Non ISF	2199	3,988,241	3,637,326	4,046,000	4,046,000
Travel Expense	2292	0	1,232	0	0
Total Services and Supplies		31,006,613	34,831,631	49,974,539	49,974,539
Total Operating Expenses		31,006,613	34,831,631	49,974,539	49,974,539
Operating Income (Loss)		17,944,812	14,662,737	(5,068,039)	(5,068,039)
Nonoperating Revenues (Expenses)					
Investment Income	8911	9,728,497	11,636,287	8,145,000	8,145,000
Total Revenue from Use of Money and Property		9,728,497	11,636,287	8,145,000	8,145,000
Total Nonoperating Revenues (Expenses)		9,728,497	11,636,287	8,145,000	8,145,000
Income Before Capital Contributions and Transfers		27,673,310	26,299,024	3,076,961	3,076,961
Transfers In/Out					
Intrafund Cost Allocation Incr	5121	(1,055,224)	(1,130,836)	(1,584,780)	(1,584,780)
Total Other Financing Uses		(1,055,224)	(1,130,836)	(1,584,780)	(1,584,780)
Insurance Recoveries	9851	111,322	37,730	0	0

Fund: I300 Workers Compensation ISF

Service Activity: Other General

Budget Unit: 1310 CEO Workers Compensation

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Other Financing Sources	111,322	37,730	0	0
Total Transfers	(943,902)	(1,093,107)	(1,584,780)	(1,584,780)
Change in Net Position	26,729,408	25,205,918	1,492,181	1,492,181

Net Position - Beginning Balance

Net Position - Ending Balance

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Fund: I320 Liability And Personal Property Insurance

Function: General

Activity: Other General

CEO Liability Insurance - 1320

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	34,511,425	31,239,051	38,561,652	38,561,652
Total Revenues	29,977,300	31,665,277	32,102,500	32,102,500
Net Income (Loss)	(4,534,125)	426,226	(6,459,152)	(6,459,152)

Budget Unit Description:
CEO Liability Insurance

Fund: 1320 Liability And Personal Property Insurance I
Service Activity: Other General
Budget Unit: 1320 CEO Liability Insurance

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Liability Insurance	9718	30,910,813	29,000,000	30,740,000	30,740,000
Total Charges for Services		30,910,813	29,000,000	30,740,000	30,740,000
Miscellaneous Revenue	9790	10,892	3,240	0	0
Total Miscellaneous Revenues		10,892	3,240	0	0
Total Operating Revenues		30,921,705	29,003,240	30,740,000	30,740,000
Operating Expenses					
Insurance	2072	15,946,416	18,175,197	22,254,409	22,254,409
General Liability Ultimate Loss Expense 1099	2074	4,087,125	4,528,338	14,323,500	14,323,500
General Liability Ultimate Loss Expense	2075	3,298,274	2,058,657	0	0
General Liability Attorney Client 1099	2076	1,036,144	4,764,145	0	0
Insurance Recoveries From Claims And Litigation	2079	(428,408)	(138,497)	0	0
Cost Allocation Plan Charges	2158	169,229	227,334	186,157	186,157
Mail Center ISF	2164	130	326	135	135
Purchasing Charges ISF	2165	11,516	13,088	14,091	14,091
Graphics Charges ISF	2166	0	20	0	0
Other Professional And Specialized Services Non ISF	2199	57,437	49,271	64,000	64,000
Total Services and Supplies		24,177,863	29,677,879	36,842,292	36,842,292
Judgments	3511	1,963	1,153	3,000	3,000
Interfund Expense Administrative	3912	1,423,451	1,460,019	1,616,360	1,616,360
Total Other Charges		1,425,414	1,461,172	1,619,360	1,619,360
Total Operating Expenses		25,603,277	31,139,051	38,461,652	38,461,652
Operating Income (Loss)		5,318,429	(2,135,811)	(7,721,652)	(7,721,652)
Nonoperating Revenues (Expenses)					
Investment Income	8911	1,712,077	2,009,296	1,362,500	1,362,500
Total Revenue from Use of Money and Property		1,712,077	2,009,296	1,362,500	1,362,500
Total Nonoperating Revenues (Expenses)		1,712,077	2,009,296	1,362,500	1,362,500
Income Before Capital Contributions and Transfers		7,030,506	(126,515)	(6,359,152)	(6,359,152)
Transfers In/Out					
Transfers Out To Other Funds	5111	(100,000)	(100,000)	(100,000)	(100,000)

Fund: I320 Liability And Personal Property Insurance I

Service Activity: Other General

Budget Unit: 1320 CEO Liability Insurance

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Total Other Financing Uses	(100,000)	(100,000)	(100,000)	(100,000)	
Insurance Recoveries	9851	576,936	652,741	0	0
Total Other Financing Sources	576,936	652,741	0	0	
Total Transfers	476,936	552,741	(100,000)	(100,000)	
Change in Net Position	7,507,442	426,226	(6,459,152)	(6,459,152)	
Net Position - Beginning Balance					
Net Position - Ending Balance					

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Fund: I400 Personnel Services ISF

Function: General

Activity: Other General

Human Resource Personnel Services ISF - 1400

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	778,578	645,514	848,106	848,106
Total Revenues	778,578	641,815	848,106	848,106
Net Income (Loss)	0	(3,699)	0	0
Auth Positions	2		2	2
FTE Positions	2.0		2.0	2.0

Budget Unit Description:
Human Resource Personnel Services ISF

Fund: I400 Personnel Services ISF
Service Activity: Other General
Budget Unit: 1400 Human Resource Personnel Services ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Personnel Services	9471	520,350	516,533	688,962	688,962
Other Interfund Revenue ISF	9728	140,401	114,837	153,604	153,604
Total Charges for Services		660,751	631,370	842,566	842,566
Miscellaneous Revenue	9790	91	0	100	100
Total Miscellaneous Revenues		91	0	100	100
Total Operating Revenues		660,842	631,370	842,666	842,666
Operating Expenses					
Regular Salaries	1101	206,694	201,812	224,179	224,179
Supplemental Payments	1106	11,702	10,103	11,209	11,209
Terminations	1107	8,515	9,999	15,000	15,000
Retirement Contribution	1121	24,092	24,475	21,581	21,581
OASDI Contribution	1122	13,636	13,820	14,594	14,594
FICA Medicare	1123	3,189	3,232	3,413	3,413
Group Insurance	1141	25,929	28,708	34,587	34,587
Life Insurance For Department Heads And Management	1142	81	79	0	0
State Unemployment Insurance	1143	(5)	0	0	0
Management Disability Insurance	1144	1,449	1,280	1,504	1,504
Workers' Compensation Insurance	1165	1,788	2,045	2,340	2,340
401K Plan	1171	8,772	8,408	8,620	8,620
Total Salaries and Employee Benefits		305,841	303,962	337,027	337,027
Voice Data ISF	2032	2,689	2,688	2,751	2,751
General Insurance Allocation ISF	2071	2,591	2,383	2,389	2,389
Facilities And Materials Sq Ft Allocation ISF	2114	7,368	7,860	8,257	8,257
Memberships And Dues	2131	675	600	1,000	1,000
Cost Allocation Plan Charges	2158	7,976	15,265	12,809	12,809
Miscellaneous Expense	2159	230	8,377	2,000	2,000
Office Supplies	2161	40	143	1,000	1,000
Books And Publications	2163	0	0	500	500
Mail Center ISF	2164	4,719	4,968	5,365	5,365
Purchasing Charges ISF	2165	1,312	1,531	1,429	1,429
Graphics Charges ISF	2166	17,823	5,949	10,000	10,000
Stores ISF	2168	56	71	100	100

Fund: I400 Personnel Services ISF
Service Activity: Other General
Budget Unit: 1400 Human Resource Personnel Services ISF

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Miscellaneous Office Expense	2179	0	145	200
Attorney Services	2185	28,486	24,452	35,000
Marketing And Advertising	2193	2,837	1,560	6,500
Software Maintenance Agreements	2194	246	0	1,000
Other Medical Services	2195	12,458	15,289	20,000
Other Professional And Specialized Services Non ISF	2199	173,000	134,500	200,000
Information Technology ISF	2202	12,529	23,333	23,892
Special Services ISF	2206	2,246	2,883	1,000
Employee Benefits ISF	2210	4,108	152	0
Software Subscriptions Non ISF	2236	426	1,044	1,000
Computer Equipment <5000	2261	0	2,126	3,500
Furniture And Fixtures <5000	2262	0	0	5,000
Minor Equipment	2264	28	0	0
Education Conference And Seminars	2273	700	750	4,000
Private Vehicle Mileage	2291	0	0	500
Travel Expense	2292	1,357	335	7,500
Total Services and Supplies	283,900	256,403	356,692	356,692
Interfund Expense Administrative	3912	81,839	85,149	154,387
Total Other Charges	81,839	85,149	154,387	154,387
Total Operating Expenses	671,580	645,514	848,106	848,106
Operating Income (Loss)	(10,738)	(14,144)	(5,440)	(5,440)
Nonoperating Revenues (Expenses)				
Investment Income	8911	10,738	10,445	5,440
Total Revenue from Use of Money and Property	10,738	10,445	5,440	5,440
Total Nonoperating Revenues (Expenses)	10,738	10,445	5,440	5,440
Income Before Capital Contributions and Transfers	0	(3,699)	0	0
Transfers In/Out				
	0	0	0	0
Total Transfers	0	0	0	0
Change in Net Position	0	(3,699)	0	0
Net Position - Beginning Balance				

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Fund: I410 Unemployment Insurance ISF

Function: General

Activity: Other General

Personnel Unemployment Insurance Benefit - 1410

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	1,012,123	1,007,975	1,017,607	1,017,607
Total Revenues	75,000	109,066	76,500	76,500
Net Income (Loss)	(937,123)	(898,909)	(941,107)	(941,107)

Budget Unit Description:

Personnel Unemployment Insurance Benefit

Fund: I410 Unemployment Insurance ISF
Service Activity: Other General
Budget Unit: 1410 Personnel Unemployment Insurance Bene

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Unemployment Ins	9725	(16)	0	0
Total Charges for Services		(16)	0	0
Total Operating Revenues		(16)	0	0
Operating Expenses				
Insurance	2072	816,718	997,846	1,000,000
Cost Allocation Plan Charges	2158	2,975	231	4,198
Purchasing Charges ISF	2165	52	58	70
Other Professional And Specialized Services Non ISF	2199	8,269	6,506	10,000
Total Services and Supplies		828,013	1,004,641	1,014,268
Interfund Expense Administrative	3912	4,468	3,334	3,339
Total Other Charges		4,468	3,334	3,339
Total Operating Expenses		832,481	1,007,975	1,017,607
Operating Income (Loss)		(832,497)	(1,007,975)	(1,017,607)
Nonoperating Revenues (Expenses)				
Investment Income	8911	126,021	109,066	76,500
Total Revenue from Use of Money and Property		126,021	109,066	76,500
Total Nonoperating Revenues (Expenses)		126,021	109,066	76,500
Income Before Capital Contributions and Transfers		(706,476)	(898,909)	(941,107)
Transfers In/Out				
		0	0	0
Total Transfers		0	0	0
Change in Net Position		(706,476)	(898,909)	(941,107)
Net Position - Beginning Balance				
Net Position - Ending Balance				

Fund: I420 Medical Insurance ISF

Function: General

Activity: Other General

Personnel Medical Insurance - 1420

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	18,091,580	22,112,372	24,082,280	24,082,280
Total Revenues	16,795,328	23,108,693	22,811,945	22,811,945
Net Income (Loss)	(1,296,252)	996,321	(1,270,335)	(1,270,335)
Auth Positions	18		18	18
FTE Positions	17.0		17.0	17.0

Budget Unit Description:

The County Executive Office - Human Resources Division administers the Medical Insurance ISF, which includes centralized Benefits Administration of a variety of benefit plans and programs, including the Flexible Benefits Program, Group Life Insurance, Group Disability Benefit programs, Employee Emergency Assistance Program, Retiree Health Insurance and Supplemental Benefits, Medical Maintenance Reimbursements, Absence Management & Leave of Absence Program, Transportation Benefit Reimbursement Account Program, Employee Assistance Program (EAP), Wellness Program, Work/Life Program and Retiree Health Reimbursement Arrangement.

Fund: I420 Medical Insurance ISF
Service Activity: Other General
Budget Unit: 1420 Personnel Medical Insurance

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Forfeitures And Penalties	8831	210,416	0	50,000	50,000
Total Fines Forfeitures and Penalties		210,416	0	50,000	50,000
Personnel Services	9471	0	0	0	0
Administrative Services Fees	9705	115,434	112,837	115,000	115,000
Opt Out Revenue	9709	1,724,495	0	0	0
Other Interfund Revenue ISF	9728	89,412	97,547	100,105	100,105
Cost Allocation Plan Revenue	9731	917	1,523	0	0
Employee Benefits ISF	9733	15,235,287	17,372,630	17,100,000	17,100,000
Total Charges for Services		17,165,545	17,584,537	17,315,105	17,315,105
Cash Overage	9789	26	6	0	0
Miscellaneous Revenue	9790	28,319	180,698	25,000	25,000
Total Miscellaneous Revenues		28,345	180,704	25,000	25,000
Total Operating Revenues		17,404,305	17,765,241	17,390,105	17,390,105

Operating Expenses					
Regular Salaries	1101	1,641,369	1,775,654	2,137,350	2,137,350
Extra Help	1102	17,309	1,579	0	0
Supplemental Payments	1106	71,172	57,686	67,525	67,525
Terminations	1107	146,446	102,029	135,000	135,000
Retirement Contribution	1121	192,147	208,531	200,905	200,905
OASDI Contribution	1122	111,796	115,765	134,086	134,086
FICA Medicare	1123	27,274	27,862	31,971	31,971
Safe Harbor	1124	633	70	0	0
Retiree Health Payment 1099	1128	36,116	22,308	35,000	35,000
457 Supplemental Retirement Plan	1130	519	47	0	0
Group Insurance	1141	220,087	244,264	290,268	290,268
Life Insurance For Department Heads And Management	1142	630	649	700	700
State Unemployment Insurance	1143	(44)	0	0	0
Management Disability Insurance	1144	11,904	11,271	14,341	14,341
Medical Insurance Employer	1147	7,265,704	12,797,629	14,100,000	14,100,000
Workers' Compensation Insurance	1165	15,715	17,807	21,587	21,587
401K Plan	1171	76,141	84,391	98,205	98,205
Legacy Health Reimbursement Arrangement	1172	0	0	0	0

Fund: I420 Medical Insurance ISF
Service Activity: Other General
Budget Unit: 1420 Personnel Medical Insurance

Operating Detail		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 Post Employment Benefits	1180	6,025,920	5,082,704	5,000,000	5,000,000
Salary And Employee Benefits Current Year Adj Increase	1991	26,435	55,110	166,818	166,818
Salary And Employee Benefits Current Year Adj Decrease	1992	(26,435)	(55,110)	(166,818)	(166,818)
Total Salaries and Employee Benefits		15,860,839	20,550,244	22,266,938	22,266,938
Communications	2031	0	120	0	0
Voice Data ISF	2032	18,978	18,486	18,812	18,812
Radio Communications ISF	2033	1,665	2,060	4,400	4,400
General Insurance Allocation ISF	2071	19,856	18,166	19,158	19,158
Medical Premium Subsidy Opt Out	2081	5,762,719	0	0	0
Other Medical Premium Subsidy	2082	87	(72)	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	44,976	47,976	50,360	50,360
Facilities Projects ISF	2115	780	7,321	0	0
Other Maintenance ISF	2116	316	0	0	0
Memberships And Dues	2131	425	1,351	3,000	3,000
Cash Shortage	2156	0	0	100	100
Cost Allocation Plan Charges	2158	135,997	149,774	147,565	147,565
Miscellaneous Expense	2159	236,945	226,459	277,500	277,500
Office Supplies	2161	452	1,159	5,100	5,100
Printing And Binding Non ISF	2162	0	0	500	500
Books And Publications	2163	46	104	2,000	2,000
Mail Center ISF	2164	14,403	15,694	15,550	15,550
Purchasing Charges ISF	2165	2,164	2,454	2,516	2,516
Graphics Charges ISF	2166	26,129	34,094	50,359	50,359
Copy Machine Chgs ISF	2167	295	295	439	439
Stores ISF	2168	0	30	0	0
Postage And Special Delivery	2169	0	0	500	500
Miscellaneous Office Expense	2179	796	529	2,000	2,000
Attorney Services	2185	2,720	2,321	10,500	10,500
Temporary Help	2192	0	0	2,000	2,000
Marketing And Advertising	2193	4,211	4,964	3,500	3,500
Software Maintenance Agreements	2194	42,384	0	1,300	1,300
Other Medical Services	2195	39,613	33,395	45,000	45,000
Other Professional And Specialized Services Non ISF	2199	139,469	143,481	229,000	229,000
Information Technology ISF	2202	197,883	208,571	240,222	240,222

Fund: I420 Medical Insurance ISF
Service Activity: Other General
Budget Unit: 1420 Personnel Medical Insurance

Operating Detail	2023-24	2024-25	2025-26	2025-26	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Special Services ISF	2206	215	1,081	500	500
Employee Benefits ISF	2210	21,395	18,476	18,668	18,668
Software Subscriptions Non ISF	2236	57,979	99,886	85,428	85,428
Building Leases And Rentals Noncounty Owned	2241	34,992	34,992	34,992	34,992
Storage Charges ISF	2244	339	341	298	298
Computer Equipment <5000	2261	185	4,920	16,500	16,500
Furniture And Fixtures <5000	2262	358	0	7,500	7,500
Minor Equipment	2264	24	109	1,000	1,000
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	5,320	2,463	7,000	7,000
Private Vehicle Mileage	2291	357	345	1,300	1,300
Travel Expense	2292	2,802	1,669	6,500	6,500
Total Services and Supplies		6,817,272	1,083,012	1,311,067	1,311,067
Taxes And Assessments	3571	357	1,215	0	0
Depreciation Expense	3611	9,421	9,395	9,421	9,421
Interfund Expense Administrative	3912	511,074	468,507	494,854	494,854
Total Other Charges		520,852	479,117	504,275	504,275
Total Operating Expenses		23,198,964	22,112,372	24,082,280	24,082,280
Operating Income (Loss)		(5,794,658)	(4,347,131)	(6,692,175)	(6,692,175)
Nonoperating Revenues (Expenses)					
Investment Income	8911	208,999	313,452	204,000	204,000
Total Revenue from Use of Money and Property		208,999	313,452	204,000	204,000
Total Nonoperating Revenues (Expenses)		208,999	313,452	204,000	204,000
Income Before Capital Contributions and Transfers		(5,585,659)	(4,033,679)	(6,488,175)	(6,488,175)
Transfers In/Out					
Contributions To Outside Agencies	3811	0	0	0	0
Total Other Charges		0	0	0	0
Transfers In From Other Funds	9831	6,830,000	5,030,000	5,217,840	5,217,840
Total Other Financing Sources		6,830,000	5,030,000	5,217,840	5,217,840
Total Transfers		6,830,000	5,030,000	5,217,840	5,217,840

Fund: I420 Medical Insurance ISF

Service Activity: Other General

Budget Unit: 1420 Personnel Medical Insurance

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Change in Net Position	1,244,341	996,321	(1,270,335)	(1,270,335)

Net Position - Beginning Balance

Net Position - Ending Balance

Capital Assets				
Computer Software	4701	42,945	0	0
Total Capital Assets		42,945	0	0
Total Capital Assets		42,945	0	0

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Fund: I430 Employee Benefits Miscellaneous ISF

Function: General

Activity: Other General

Wage Supplement - 1430

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	61,363	46,828	61,156	61,156
Total Revenues	62,000	66,767	64,420	64,420
Net Income (Loss)	637	19,940	3,264	3,264

Budget Unit Description:
Wage Supplement

Fund: I430 Employee Benefits Miscellaneous ISF
Service Activity: Other General
Budget Unit: 1430 Wage Supplement

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Insurance Premiums Internal	9717	61,175	60,716	60,000	60,000
Total Charges for Services		61,175	60,716	60,000	60,000
Total Operating Revenues		61,175	60,716	60,000	60,000
Operating Expenses					
Cost Allocation Plan Charges	2158	254	110	121	121
Miscellaneous Expense	2159	31,519	35,565	50,000	50,000
Mail Center ISF	2164	0	0	0	0
Total Services and Supplies		31,773	35,675	50,121	50,121
Interfund Expense Administrative	3912	10,529	11,153	11,035	11,035
Total Other Charges		10,529	11,153	11,035	11,035
Total Operating Expenses		42,302	46,828	61,156	61,156
Operating Income (Loss)		18,874	13,888	(1,156)	(1,156)
Nonoperating Revenues (Expenses)					
Investment Income	8911	4,847	6,052	4,420	4,420
Total Revenue from Use of Money and Property		4,847	6,052	4,420	4,420
Total Nonoperating Revenues (Expenses)		4,847	6,052	4,420	4,420
Income Before Capital Contributions and Transfers		23,721	19,940	3,264	3,264
Transfers In/Out					
		0	0	0	0
Total Transfers		0	0	0	0
Change in Net Position		23,721	19,940	3,264	3,264
Net Position - Beginning Balance					
Net Position - Ending Balance					

Fund: I500 Information Systems ISF

Function: General

Activity: Other General

Information Technology Services Department - 4800

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	52,004,333	49,266,623	58,823,030	58,823,030
Total Revenues	52,004,333	46,116,177	58,231,547	58,231,547
Net Income (Loss)	0	(3,150,446)	(591,483)	(591,483)
Auth Positions	151		151	151
FTE Positions	151.0		151.0	151.0

Budget Unit Description:

The Information Technology Services Department (ITSD) Information Systems Internal Service Fund (ISF) is comprised of seven units: Administrative and Fiscal Services, Application Services, Enterprise Services, Geographic Information System Services, Health Care Agency Services, Public Safety Services, and Technical Services. The mission of the Information Technology Services Department is to consistently exceed customer expectations while providing exceptional business consulting and innovative technology solutions to those we serve. To accomplish this mission, the Information Technology Services Department partners with County agencies and departments to provide reliable, responsive, and cost-effective technology services and solutions. In addition, dedicated and highly trained IT professionals are available to assist with technology planning, acquisition, and implementation.

Fund: I500 Information Systems ISF
Service Activity: Other General
Budget Unit: 4800 Information Technology Services Department

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Information Services ISF	9712	34,791,569	41,879,675	47,332,853	47,332,853
Other Interfund Revenue	9729	2,880,547	2,977,826	3,295,405	3,295,405
Cost Allocation Plan Revenue	9731	113	817	71,630	71,630
Total Charges for Services		37,672,229	44,858,318	50,699,888	50,699,888
Miscellaneous Revenue	9790	0	0	6,718,659	6,718,659
Total Miscellaneous Revenues		0	0	6,718,659	6,718,659
Total Operating Revenues		37,672,229	44,858,318	57,418,547	57,418,547
Operating Expenses					
Regular Salaries	1101	14,848,268	15,435,183	18,972,152	18,972,152
Extra Help	1102	32,602	55,358	40,170	40,170
Overtime	1105	178,272	187,048	168,480	168,480
Supplemental Payments	1106	780,138	693,402	750,789	750,789
Terminations	1107	441,831	461,420	0	0
Call Back Staffing	1108	27,061	24,824	29,100	29,100
Retirement Contribution	1121	2,343,164	2,347,815	3,017,237	3,017,237
OASDI Contribution	1122	971,097	1,007,562	1,176,861	1,176,861
FICA Medicare	1123	235,513	244,362	286,990	286,990
Safe Harbor	1124	1,041	2,318	909	909
Retiree Health Payment 1099	1128	50,152	68,994	0	0
457 Supplemental Retirement Plan	1130	853	1,592	0	0
Group Insurance	1141	1,804,387	1,945,227	2,376,195	2,376,195
Life Insurance For Department Heads And Management	1142	5,027	5,012	4,291	4,291
State Unemployment Insurance	1143	(398)	0	15,736	15,736
Management Disability Insurance	1144	34,442	30,142	41,683	41,683
Workers' Compensation Insurance	1165	122,002	112,436	147,867	147,867
401K Plan	1171	413,041	433,368	562,341	562,341
Legacy Health Reimbursement Arrangement	1172	0	0	84,000	84,000
Salary And Employee Benefits Current Year Adj Increase	1991	421,932	532,988	534,717	534,717
Salary And Employee Benefits Current Year Adj Decrease	1992	36,999	0	0	0
Total Salaries and Employee Benefits		22,747,424	23,589,052	28,209,518	28,209,518
Clothing And Personal Supplies	2021	4,023	4,546	3,300	3,300

Fund: I500 Information Systems ISF
Service Activity: Other General
Budget Unit: 4800 Information Technology Services Department

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Uniform Allowance	2022	1,106	1,106	1,675	1,675
Communications	2031	47,044	51,374	67,500	67,500
Voice Data ISF	2032	0	0	0	0
Radio Communications ISF	2033	0	0	0	0
Housekeeping Grounds ISF Charges	2058	516	825	0	0
General Insurance Allocation ISF	2071	185,902	169,703	286,546	286,546
Equipment Maintenance Contracts	2102	309,902	327,362	725,660	725,660
Facilities And Materials Sq Ft Allocation ISF	2114	400,391	422,326	442,722	442,722
Facilities Projects ISF	2115	20,266	23,963	18,000	18,000
Other Maintenance ISF	2116	14,137	28,218	19,200	19,200
Memberships And Dues	2131	2,066	2,275	3,050	3,050
Cost Allocation Plan Charges	2158	351,732	424,842	435,750	435,750
Miscellaneous Expense	2159	7,310	9,248	91,100	91,100
Office Supplies	2161	3,456	5,773	5,000	5,000
Books And Publications	2163	0	55	0	0
Mail Center ISF	2164	10,634	9,725	12,500	12,500
Purchasing Charges ISF	2165	49,259	59,785	70,164	70,164
Graphics Charges ISF	2166	1,861	551	3,300	3,300
Copy Machine Chgs ISF	2167	3,412	3,030	4,891	4,891
Stores ISF	2168	3,092	1,275	2,300	2,300
Miscellaneous Office Expense	2179	3,254	2,257	8,500	8,500
Attorney Services	2185	194,375	8,499	77,000	77,000
Marketing And Advertising	2193	0	1,359	3,000	3,000
Software Maintenance Agreements	2194	2,725,204	2,527,424	4,399,351	4,399,351
Other Professional And Specialized Services Non ISF	2199	3,947,762	5,895,157	8,230,870	8,230,870
Employee Health Services	2201	3,844	4,725	11,423	11,423
Information Technology ISF	2202	0	0	0	0
Special Services ISF	2206	15,089	17,902	20,770	20,770
Employee Benefits ISF	2210	286,312	278,148	284,076	284,076
Software Subscriptions Non ISF	2236	7,396,080	8,027,209	7,730,118	7,730,118
Storage Charges ISF	2244	187	188	500	500
Computer Equipment <5000	2261	121,318	126,743	57,750	57,750
Furniture And Fixtures <5000	2262	5,969	416	1,300	1,300
Minor Equipment	2264	101,402	7,383	8,300	8,300
Training ISF	2272	0	0	6,000	6,000

Fund: I500 Information Systems ISF
Service Activity: Other General
Budget Unit: 4800 Information Technology Services Department

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Education Conference And Seminars	2273	15,072	14,485	100,625	100,625
Private Vehicle Mileage	2291	10,297	10,124	14,282	14,282
Travel Expense	2292	21,066	32,015	110,908	110,908
Motorpool ISF	2303	1,355	1,681	3,072	3,072
Transportation Work Order	2304	2,712	0	5,500	5,500
Utilities	2311	83,367	85,210	142,500	142,500
Services And Supplies Current Year Adj Increase	2991	4,862	28,048	5,000	5,000
Total Services and Supplies		16,355,635	18,614,953	23,413,503	23,413,503
Depreciation Expense	3611	2,317,122	5,125,971	5,394,540	5,394,540
Interfund Expense Administrative	3912	223,442	333,327	215,515	215,515
Total Other Charges		2,540,564	5,459,298	5,610,055	5,610,055
Total Operating Expenses		41,643,623	47,663,303	57,233,076	57,233,076
Operating Income (Loss)		(3,971,394)	(2,804,985)	185,471	185,471
Nonoperating Revenues (Expenses)					
Investment Income	8911	453,816	444,859	0	0
Total Revenue from Use of Money and Property		453,816	444,859	0	0
Total Nonoperating Revenues (Expenses)		453,816	444,859	0	0
Nonoperating Revenues (Expenses)					
Interest On Lease	3456	12,311	8,403	4,355	4,355
Total Other Charges		12,311	8,403	4,355	4,355
Total Nonoperating Expenses		12,311	8,403	4,355	4,355
Income Before Capital Contributions and Transfers		(3,529,889)	(2,368,528)	181,116	181,116
Transfers In/Out					
Intrafund Cost Allocation Incr	5121	(9,970,870)	(9,231,786)	(12,295,287)	(12,295,287)
Intrafund Cost Allocation Decr	5122	9,970,870	9,231,786	12,295,288	12,295,288
Total Other Financing Uses		0	0	1	1
Transfers In From Other Funds	9831	813,000	813,000	813,000	813,000
Total Other Financing Sources		813,000	813,000	813,000	813,000
Total Transfers		813,000	813,000	813,001	813,001

Fund: I500 Information Systems ISF

Service Activity: Other General

Budget Unit: 4800 Information Technology Services Department

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Change in Net Position	(2,716,889)	(1,555,528)	994,117	994,117
Net Position - Beginning Balance				
Net Position - Ending Balance				
Retirement of Long Term Debt				
Lease Principal	3316	705,434	730,874	757,100
Debt Contra	3992	(705,434)	(730,874)	0
Total Other Charges		0	0	757,100
Total Retirement of Long Term Debt		0	0	757,100
Capital Assets				
Equipment	4601	310,528	1,587,428	828,500
Computer Software	4701	0	7,490	0
Total Capital Assets		310,528	1,594,918	828,500
Total Capital Assets		310,528	1,594,918	828,500

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Fund: I510 Network Services ISF

Function: General

Activity: Communication

Network Services ISF - 4850

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	31,201,211	30,239,696	34,250,391	34,250,391
Total Revenues	31,201,211	25,567,023	34,199,899	34,199,899
Net Income (Loss)	0	(4,672,674)	(50,492)	(50,492)
Auth Positions	35		39	39
FTE Positions	35.0		39.0	39.0

Budget Unit Description:

The Network Services Internal Service Fund (ISF) is administered by the Information Technology Services Department (ITSD). The mission of the Information Technology Services Department is to consistently exceed customer expectations while providing exceptional business consulting and innovative technology solutions to those we serve. To accomplish this mission, the Information Technology Services Department partners with County agencies and departments to provide reliable, responsive, and cost-effective technology services and solutions. In addition, dedicated and highly trained IT professionals are available to assist with technology planning, acquisition, and implementation.

Fund: I510 Network Services ISF
Service Activity: Communication
Budget Unit: 4850 Network Services ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Lease Revenue	8935	12,368	13,649	0	0
Other Lease Revenue	8938	500	600	0	0
Total Revenue from Use of Money and Property		12,868	14,249	0	0
State Other	9252	0	42,724	0	0
Federal Other	9351	0	729,618	0	0
Total Intergovernmental Revenues		0	772,342	0	0
Information Services ISF	9712	21,541,030	24,070,177	24,910,855	24,910,855
Radio ISF	9713	0	0	0	0
Other Interfund Revenue	9729	223,442	333,327	215,515	215,515
Total Charges for Services		21,764,472	24,403,504	25,126,370	25,126,370
Miscellaneous Revenue	9790	0	0	9,073,529	9,073,529
Total Miscellaneous Revenues		0	0	9,073,529	9,073,529
Total Operating Revenues		21,777,339	25,190,094	34,199,899	34,199,899

Operating Expenses					
Regular Salaries	1101	3,293,544	3,664,798	4,776,207	4,776,207
Overtime	1105	45,950	70,712	66,820	66,820
Supplemental Payments	1106	412,626	392,304	394,507	394,507
Terminations	1107	203,817	114,952	0	0
Call Back Staffing	1108	72,514	84,384	78,780	78,780
Retirement Contribution	1121	407,397	463,692	621,641	621,641
OASDI Contribution	1122	237,773	260,714	296,672	296,672
FICA Medicare	1123	57,312	62,366	71,064	71,064
Retiree Health Payment 1099	1128	25,286	35,943	0	0
Group Insurance	1141	486,105	549,069	719,804	719,804
Life Insurance For Department Heads And Management	1142	1,141	1,248	1,107	1,107
State Unemployment Insurance	1143	(92)	0	3,922	3,922
Management Disability Insurance	1144	10,578	10,761	21,235	21,235
Workers' Compensation Insurance	1165	88,066	67,612	83,463	83,463
401K Plan	1171	132,107	140,483	214,269	214,269
Legacy Health Reimbursement Arrangement	1172	0	0	23,520	23,520
Total Salaries and Employee Benefits		5,474,125	5,919,037	7,373,011	7,373,011
Clothing And Personal Supplies	2021	5,715	6,228	9,100	9,100

Fund: I510 Network Services ISF
Service Activity: Communication
Budget Unit: 4850 Network Services ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Uniform Allowance	2022	0	0	300	300
Communications	2031	2,111,818	2,311,268	2,525,000	2,525,000
Voice Data ISF	2032	0	0	0	0
General Insurance Allocation ISF	2071	39,771	35,825	46,000	46,000
Insurance	2072	0	0	0	0
Equipment Maintenance Contracts	2102	160,478	185,062	238,060	238,060
Facilities And Materials Sq Ft Allocation ISF	2114	172,071	180,684	199,097	199,097
Other Maintenance ISF	2116	12,736	4,703	12,000	12,000
Memberships And Dues	2131	1,574	1,548	2,025	2,025
Cost Allocation Plan Charges	2158	133,750	147,448	138,400	138,400
Miscellaneous Expense	2159	1,191	1,981	24,520	24,520
Office Supplies	2161	0	120	300	300
Mail Center ISF	2164	173	67	500	500
Purchasing Charges ISF	2165	32,125	37,254	35,603	35,603
Graphics Charges ISF	2166	140	147	150	150
Copy Machine Chgs ISF	2167	860	1,219	1,005	1,005
Stores ISF	2168	129,056	117,050	132,000	132,000
Miscellaneous Office Expense	2179	0	152	0	0
Attorney Services	2185	169,007	175,861	122,800	122,800
Software Maintenance Agreements	2194	605,850	757,199	1,193,784	1,193,784
Other Professional And Specialized Services Non ISF	2199	1,210,001	2,093,121	1,920,735	1,920,735
Employee Health Services	2201	938	1,350	1,500	1,500
Information Technology ISF	2202	0	0	0	0
Public Works ISF Charges	2205	38,994	102,035	135,000	135,000
Special Services ISF	2206	865	736	565	565
Employee Benefits ISF	2210	41,695	49,765	56,004	56,004
Rent And Leases Equipment Noncounty Owned	2231	7,899	9,104	800	800
Software Subscriptions Non ISF	2236	835,986	1,212,170	2,975,562	2,975,562
Building Leases And Rentals Noncounty Owned	2241	81,537	92,932	198,151	198,151
Building Leases And Rentals County Owned	2242	31,260	32,556	34,320	34,320
Storage Charges ISF	2244	35	35	100	100
Long Term Lease Other Rent	2249	34,447	38,336	30,611	30,611
Computer Equipment <5000	2261	15,802	61,977	11,499	11,499
Furniture And Fixtures <5000	2262	686	0	0	0
Minor Equipment	2264	691,151	670,978	1,299,700	1,299,700

Fund: I510 Network Services ISF
Service Activity: Communication
Budget Unit: 4850 Network Services ISF

Operating Detail	2023-24	2024-25	2025-26	2025-26	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Education Conference And Seminars	2273	2,523	7,603	50,000	50,000
Private Vehicle Mileage	2291	976	1,228	1,500	1,500
Travel Expense	2292	3,573	10,300	96,800	96,800
Gas And Diesel Fuel Non ISF	2294	15,536	75,892	16,000	16,000
Gas And Diesel Fuel ISF	2301	44,613	43,898	55,841	55,841
Transportation Charges ISF	2302	131,873	137,310	148,000	148,000
Motorpool ISF	2303	269	98	708	708
Transportation Work Order	2304	60,624	74,582	230,000	230,000
Transportation Charges ISF Non Uniform Guidance	2305	5,947	918	6,800	6,800
Utilities	2311	40,262	30,995	44,660	44,660
Total Services and Supplies		6,873,810	8,711,732	11,995,500	11,995,500
Depreciation Expense	3611	2,100,628	3,058,654	4,356,312	4,356,312
Bad Debts	3711	0	769	0	0
Interfund Expense Administrative	3912	2,880,547	2,977,826	3,295,405	3,295,405
Total Other Charges		4,981,175	6,037,250	7,651,717	7,651,717
Total Operating Expenses		17,329,110	20,668,019	27,020,228	27,020,228
Operating Income (Loss)		4,448,230	4,522,075	7,179,671	7,179,671
Nonoperating Revenues (Expenses)					
Investment Income	8911	345,198	382,659	0	0
Lease Interest	8915	13,311	12,695	0	0
Total Revenue from Use of Money and Property		358,509	395,354	0	0
Gain/Loss on Disposal of Capital Assets	9822	0	(18,425)	0	0
Total Other Financing Sources		0	(18,425)	0	0
Total Nonoperating Revenues (Expenses)		358,509	376,929	0	0
Nonoperating Revenues (Expenses)					
Interest On Lease Purchase Payments	3451	11,765	3,799	982	982
Interest On Lease	3456	25,505	50,753	58,614	58,614
Total Other Charges		37,269	54,552	59,596	59,596
Total Nonoperating Expenses		37,269	54,552	59,596	59,596
Income Before Capital Contributions and Transfers		4,769,469	4,844,452	7,120,075	7,120,075

Fund: I510 Network Services ISF
Service Activity: Communication
Budget Unit: 4850 Network Services ISF

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Transfers Out To Other Funds	5111	(7,339)	(66,148)	0	0
Intrafund Cost Allocation Incr	5121	(1,015,589)	(1,027,699)	(2,187,398)	(2,187,398)
Intrafund Cost Allocation Decr	5122	1,015,589	1,027,699	2,187,398	2,187,398
Total Other Financing Uses		(7,339)	(66,148)	0	0
Transfers In From Other Funds	9831	6,258,988	0	0	0
Total Other Financing Sources		6,258,988	0	0	0
Total Transfers		6,251,649	(66,148)	0	0
Change in Net Position		11,021,118	4,778,304	7,120,075	7,120,075
Net Position - Beginning Balance					
Net Position - Ending Balance					
Retirement of Long Term Debt					
Lease Purchase Pymt Principal	3311	718,600	392,600	58,000	58,000
Lease Principal	3316	336,919	349,569	449,428	449,428
Debt Contra	3992	(1,055,519)	(742,169)	0	0
Total Other Charges		0	0	507,428	507,428
Total Retirement of Long Term Debt		0	0	507,428	507,428
Capital Assets					
Equipment	4601	719,127	1,073,407	2,251,113	2,251,113
700 Mhz Radio Expansion	4614	6,313,601	6,283,854	3,370,831	3,370,831
Computer Software	4701	1,834,568	2,028,822	1,041,195	1,041,195
Broadband Infrastructure	4902	491,420	64,896	0	0
Total Capital Assets		9,358,716	9,450,978	6,663,139	6,663,139
Total Capital Assets		9,358,716	9,450,978	6,663,139	6,663,139



ENTERPRISE FUNDS

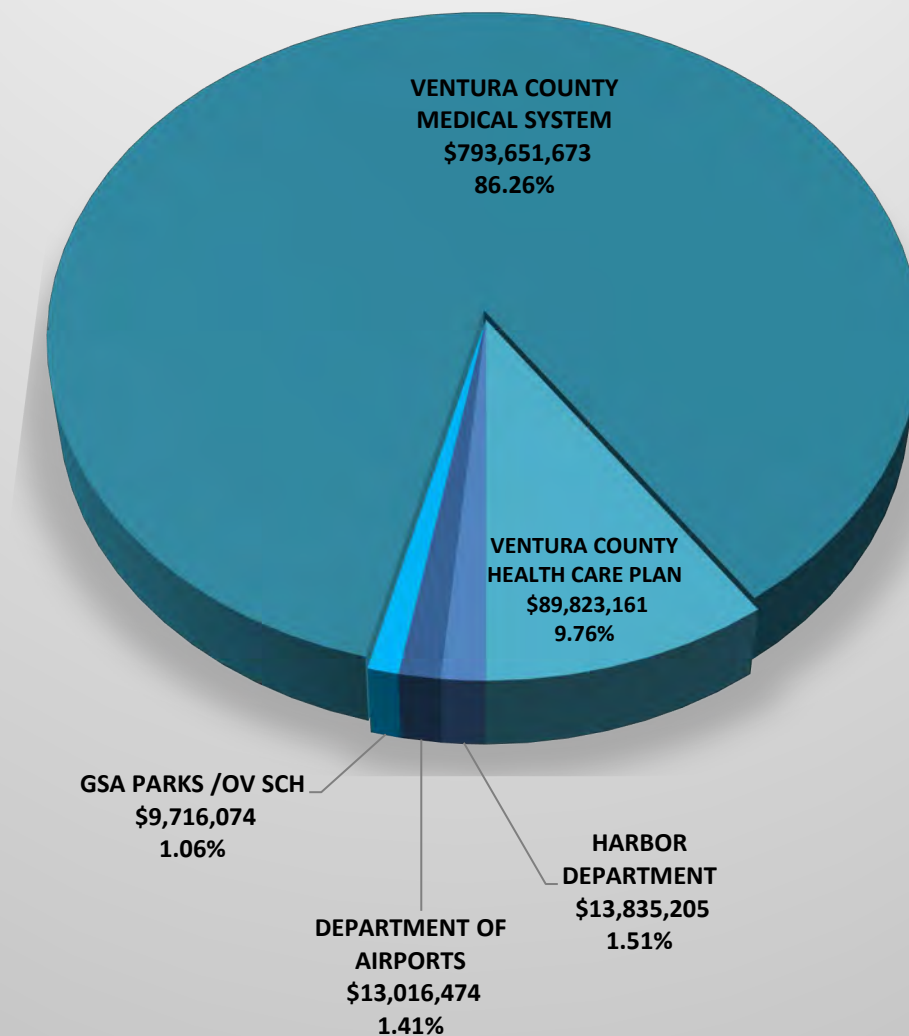
COUNTY OF VENTURA | CALIFORNIA





COUNTY OF VENTURA
SUMMARY OF FINANCING REQUIREMENTS (USES)
ENTERPRISE FUNDS
FISCAL YEAR 2025-26

\$920,042,587



Excludes Fixed Assets and Retirement of LT Debts

Fund: E200 Harbor Enterprise
Function: Public Ways & Facilities
Activity: Transportation Terminals

Harbor Administration - 5100

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	12,590,830	10,983,556	13,833,975	13,833,975
Total Revenues	12,206,575	14,355,516	12,338,886	12,338,886
Net Income (Loss)	(384,255)	3,371,960	(1,495,089)	(1,495,089)
Auth Positions	40		41	41
FTE Positions	40.0		41.0	41.0

Budget Unit Description:

This budget unit includes all Harbor Enterprise Fund operations. The Harbor Department operates Channel Islands Harbor, the "Gateway to the Channel Islands," as a recreational and commercial harbor. The Harbor consists of approximately 310 acres of land and water. Immediately adjacent to the Harbor are two miles of County-owned public beaches and the State-owned La Jenelle Shipwreck and Beach, for which the Harbor Department provides lifeguarding and maintenance on behalf of the County General Fund. The Department oversees 22 master leases with private sector businesses, as well as a County fuel dock, small boat and commercial fishing marinas, a public launch ramp, and several public parks and docks. Primary emphasis for FY 2025-26 will be making substantial progress in new development and completing deferred maintenance.

Fund: E200 Harbor Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5100 Harbor Administration

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Sales And Use Taxes	8601	231,664	219,540	270,000	270,000
Total Taxes		231,664	219,540	270,000	270,000
Commercial Activity Permit	8771	13,950	10,080	15,000	15,000
Other Licenses And Permits	8799	76,727	43,147	35,000	35,000
Total Licenses Permits and Franchises		90,677	53,227	50,000	50,000
Vehicle Code Fines	8811	14,165	15,775	17,500	17,500
Forfeitures And Penalties	8831	14,172	9,769	8,750	8,750
Total Fines Forfeitures and Penalties		28,337	25,544	26,250	26,250
Rents And Concessions	8931	1,030,608	1,349,169	1,057,775	1,057,775
Lease Revenue	8935	1,550,934	1,453,594	1,521,955	1,521,955
CPI Lease Revenue	8936	46,494	55,819	60,050	60,050
Percentage Lease Revenue	8937	1,774,653	2,155,615	1,771,696	1,771,696
Other Lease Revenue	8938	635,920	166,757	142,000	142,000
Total Revenue from Use of Money and Property		5,038,609	5,180,954	4,553,476	4,553,476
State Other	9252	13,394	180	10,000	10,000
Federal Disaster Relief	9301	0	6,348	0	0
Total Intergovernmental Revenues		13,394	6,528	10,000	10,000
Contract Revenue	9703	319,778	610,399	250,000	250,000
Other Interfund Revenue	9729	3,000	3,000	3,000	3,000
Total Charges for Services		322,778	613,399	253,000	253,000
Other Sales	9751	2,964,536	2,850,801	3,560,000	3,560,000
Cash Overage	9789	507	9	0	0
Miscellaneous Revenue	9790	156,248	184,500	86,250	86,250
Total Miscellaneous Revenues		3,121,291	3,035,311	3,646,250	3,646,250
Total Operating Revenues		8,846,749	9,134,503	8,808,976	8,808,976

Operating Expenses

Regular Salaries	1101	2,815,521	2,950,023	3,349,200	3,349,200
Extra Help	1102	220,337	267,185	310,000	310,000
Overtime	1105	95,104	82,826	88,400	88,400
Supplemental Payments	1106	111,307	101,615	111,175	111,175
Terminations	1107	89,597	105,977	124,700	124,700
Retirement Contribution	1121	591,272	646,446	816,150	816,150
OASDI Contribution	1122	102,610	114,101	125,300	125,300

Fund: E200 Harbor Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5100 Harbor Administration

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
FICA Medicare	1123	47,064	50,862	66,000	66,000
Safe Harbor	1124	7,065	10,299	0	0
457 Supplemental Retirement Plan	1130	6,967	8,381	12,825	12,825
Group Insurance	1141	438,311	507,850	592,225	592,225
Life Insurance For Department Heads And Management	1142	1,238	1,269	1,450	1,450
State Unemployment Insurance	1143	(93)	0	0	0
Management Disability Insurance	1144	7,935	7,299	8,975	8,975
Workers' Compensation Insurance	1165	84,134	106,904	178,400	178,400
401K Plan	1171	85,141	95,312	117,825	117,825
Legacy Health Reimbursement Arrangement	1172	0	0	19,050	19,050
Salary And Employee Benefits Current Year Adj Decrease	1992	23,034	0	0	0
Capitalized Labor Decrease	1994	(18,600)	(16,330)	0	0
Total Salaries and Employee Benefits		4,707,947	5,040,017	5,921,675	5,921,675
Clothing And Personal Supplies	2021	24,544	15,886	18,700	18,700
Uniform Allowance	2022	14,550	13,150	16,300	16,300
Communications	2031	10,723	12,098	11,500	11,500
Voice Data ISF	2032	30,840	32,871	34,400	34,400
Radio Communications ISF	2033	18,044	8,565	9,950	9,950
Janitorial Supplies	2054	40,419	41,051	45,000	45,000
Other Household Expense	2056	16,533	17,873	16,500	16,500
Hazardous Material Disposal	2057	5,352	7,529	5,000	5,000
Housekeeping Grounds ISF Charges	2058	53,581	57,312	61,150	61,150
General Insurance Allocation ISF	2071	160,449	147,325	749,225	749,225
Equipment Maintenance Contracts	2102	42,919	21,590	45,000	45,000
Maintenance Supplies And Parts	2104	113,306	117,617	112,000	112,000
Road Supplies	2105	761	6,222	7,500	7,500
Building And Improvements Supplies And Parts	2111	2,695	290	7,500	7,500
Buildings And Improvements Maintenance	2112	2,207	1,758	7,500	7,500
Medical And Laboratory Supplies	2121	0	0	250	250
Memberships And Dues	2131	6,664	8,406	9,500	9,500
Cost Allocation Plan Charges	2158	119,785	147,717	147,000	147,000
Miscellaneous Expense	2159	289,306	298,266	359,750	359,750
Office Expense Allowance Admin Policy VII-C-1	2160	0	600	0	0
Office Supplies	2161	4,446	1,613	4,000	4,000
Printing And Binding Non ISF	2162	627	921	1,500	1,500

Fund: E200 Harbor Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5100 Harbor Administration

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Books And Publications	2163	639	446	750
Mail Center ISF	2164	5,033	4,475	4,925
Purchasing Charges ISF	2165	23,762	28,517	27,300
Graphics Charges ISF	2166	2,319	1,676	2,750
Copy Machine Chgs ISF	2167	1,774	2,147	2,375
Stores ISF	2168	27	28	100
Miscellaneous Office Expense	2179	3,322	2,784	3,500
Attorney Services	2185	86,170	77,303	175,000
Credit Card Fees	2190	66,898	68,813	86,500
Collection And Billing Services	2191	3,219	3,498	4,000
Temporary Help	2192	37,190	0	0
Marketing And Advertising	2193	39,923	66,182	157,500
Software Maintenance Agreements	2194	0	0	0
Contributions And Grants To Non Governmental Agencies	2196	50,000	50,000	50,000
Other Professional And Specialized Services Non ISF	2199	608,480	756,373	884,150
Employee Health Services	2201	19,670	12,798	7,400
Information Technology ISF	2202	54,075	64,696	64,225
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,350
Special Services ISF	2206	170	851	150
Employee Benefits ISF	2210	70,706	65,639	66,175
Publications And Legal Notices	2221	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	92,416	113,506	117,500
Software Subscriptions Non ISF	2236	2,570	6,790	2,600
Computer Equipment <5000	2261	3,698	3,915	2,000
Furniture And Fixtures <5000	2262	0	0	1,000
Minor Equipment	2264	33,094	24,737	53,500
Education Conference And Seminars	2273	8,795	9,788	9,000
Private Vehicle Mileage	2291	7,227	8,012	7,750
Travel Expense	2292	8,034	6,159	11,500
Gas And Diesel Fuel Non ISF	2294	2,420,721	2,198,299	3,040,000
Transportation Expense	2299	1,002	0	4,000
Gas And Diesel Fuel ISF	2301	32,758	31,538	40,875
Transportation Charges ISF	2302	77,762	78,171	83,725
Transportation Work Order	2304	10,924	2,495	7,000

Fund: E200 Harbor Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5100 Harbor Administration

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Transportation Charges ISF Non Uniform Guidance	2305	4,267	630	1,750	1,750
Utilities	2311	266,300	308,299	318,975	318,975
Total Services and Supplies		5,002,183	4,959,027	6,916,550	6,916,550
Depreciation Expense	3611	904,081	984,512	965,750	965,750
Bad Debts	3711	0	0	30,000	30,000
Total Other Charges		904,081	984,512	995,750	995,750
Total Operating Expenses		10,614,211	10,983,556	13,833,975	13,833,975
Operating Income (Loss)		(1,767,462)	(1,849,053)	(5,024,999)	(5,024,999)
Nonoperating Revenues					
Use Of Money And Property Prior Year Revenue	8901	(190)	(6,599)	0	0
Investment Income	8911	654,879	847,216	575,000	575,000
Lease Interest	8915	2,450,923	2,272,264	2,204,910	2,204,910
Total Revenue from Use of Money and Property		3,105,612	3,112,882	2,779,910	2,779,910
Sale of Capital Assets	9821	4,722	0	0	0
Gain/Loss on Disposal of Capital Assets	9822	(17,834)	0	0	0
Fa System Sale Proceeds	9823	(4,722)	0	0	0
Total Other Financing Sources		(17,834)	0	0	0
Total Nonoperating Revenues		3,087,778	3,112,882	2,779,910	2,779,910
Income Before Capital Contributions and Transfers		1,320,316	1,263,829	(2,245,089)	(2,245,089)
Operating Transfers					
Intrafund Cost Allocation Incr	5121	(3,738,657)	(4,032,333)	(4,904,819)	(4,904,819)
Intrafund Cost Allocation Decr	5122	3,738,657	4,032,333	4,904,819	4,904,819
Total Other Financing Uses		0	0	0	0
Transfers In From Other Funds	9831	817,000	750,000	750,000	750,000
Insurance Recoveries	9851	0	1,358,131	0	0
Total Other Financing Sources		817,000	2,108,131	750,000	750,000
Total Operating Transfers		817,000	2,108,131	750,000	750,000
Change in Net Position		2,137,316	3,371,960	(1,495,089)	(1,495,089)

Net Position - Beginning Balance

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Fund: E200 Harbor Enterprise

Function: Public Ways & Facilities

Activity: Transportation Terminals

Harbor Capital Projects Division - 5150

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	11,965,405	1,320,237	12,586,230	12,586,230
Total Revenues	2,120,000	0	1,120,000	1,120,000
Net Income (Loss)	(9,845,405)	(1,320,237)	(11,466,230)	(11,466,230)

Budget Unit Description:

The Harbor Department maintains its own Capital Projects Division. This Division coordinates the planning, design, and construction of critical infrastructure projects.

Fund: E200 Harbor Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5150 Harbor Capital Projects Division

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Contract Revenue 9703	150,000	0	1,120,000	1,120,000
Total Charges for Services	150,000	0	1,120,000	1,120,000
Total Operating Revenues	150,000	0	1,120,000	1,120,000
Operating Expenses				
Radio Communications ISF 2033	237	0	275	275
Cost Allocation Plan Charges 2158	1	1	5	5
Purchasing Charges ISF 2165	376	395	950	950
Total Services and Supplies	614	396	1,230	1,230
Total Operating Expenses	614	396	1,230	1,230
Operating Income (Loss)	149,386	(396)	1,118,770	1,118,770
Nonoperating Revenues				
Gain/Loss on Disposal of Capital Assets 9822	(143,020)	0	0	0
Total Other Financing Sources	(143,020)	0	0	0
Total Nonoperating Revenues	(143,020)	0	0	0
Income Before Capital Contributions and Transfers	6,366	(396)	1,118,770	1,118,770
Operating Transfers				
Transfers Out To Other Funds 5111	0	(109,223)	0	0
Total Other Financing Uses	0	(109,223)	0	0
Transfers In From Other Funds 9831	191,357	0	0	0
Insurance Recoveries 9851	0	0	0	0
Total Other Financing Sources	191,357	0	0	0
Total Operating Transfers	191,357	(109,223)	0	0
Change in Net Position	197,723	(109,620)	1,118,770	1,118,770
Net Position - Beginning Balance				
Net Position - Ending Balance				
Capital Assets				

Fund: E200 Harbor Enterprise

Service Activity: Transportation Terminals

Budget Unit: 5150 Harbor Capital Projects Division

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Buildings And Improvements	411126,623	17,301	1,000,000	1,000,000
Other Professional And Special Services 1099	4118808,274	729,229	11,450,000	11,450,000
Equipment	4601410,430	464,087	135,000	135,000
Total Capital Assets	1,245,327	1,210,617	12,585,000	12,585,000
Total Capital Assets	1,245,327	1,210,617	12,585,000	12,585,000

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Fund: E300 Airports Enterprise
Function: Public Ways & Facilities
Activity: Transportation Terminals

Oxnard Airport - 5000

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	3,170,663	2,874,760	3,471,551	3,471,551
Total Revenues	1,639,585	1,538,959	1,961,272	1,961,272
Net Income (Loss)	(1,531,078)	(1,335,800)	(1,510,279)	(1,510,279)
Auth Positions	8		8	8
FTE Positions	8.0		8.0	8.0

Budget Unit Description:

Administration – Plans, organizes, and directs all phases of airport operations, facility management/development and overall coordination of the activities of the Oxnard Airport. Formulates and directs the implementation of operational policies and standards to ensure that Oxnard Airport remains compliant with local, state, and federal requirements and regulations. Works in partnership with the community on economic development initiatives, community involvement, and seeks new opportunities for continued growth and development including commercial airline service, new industry providing additional jobs, and increased traffic. Oversees the development of the airport's annual budget, projections, and manages the Airport Enterprise Fund.

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5000 Oxnard Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Commercial Activity Permit	8771	4,193	3,386	303,226	303,226
Total Licenses Permits and Franchises		4,193	3,386	303,226	303,226
Vehicle Code Fines	8811	140	1,469	555	555
Forfeitures And Penalties	8831	3,267	2,795	4,140	4,140
Total Fines Forfeitures and Penalties		3,407	4,264	4,695	4,695
Rents And Concessions	8931	1,002,754	956,621	1,644,961	1,644,961
Lease Revenue	8935	427,438	356,520	0	0
CPI Lease Revenue	8936	576	16,261	0	0
Percentage Lease Revenue	8937	17,320	36,419	0	0
Total Revenue from Use of Money and Property		1,448,087	1,365,820	1,644,961	1,644,961
Federal Aid COVID-19	9352	0	11,417	0	0
Total Intergovernmental Revenues		0	11,417	0	0
Miscellaneous Revenue	9790	4,919	20,501	8,390	8,390
Total Miscellaneous Revenues		4,919	20,501	8,390	8,390
Total Operating Revenues		1,460,606	1,405,389	1,961,272	1,961,272

Operating Expenses

Regular Salaries	1101	380,697	482,306	636,085	636,085
Extra Help	1102	5,230	0	0	0
Overtime	1105	27,769	64,674	41,080	41,080
Supplemental Payments	1106	29,118	33,314	31,462	31,462
Terminations	1107	2,747	3,012	5,000	5,000
Call Back Staffing	1108	123	0	0	0
Retirement Contribution	1121	93,219	115,505	138,361	138,361
OASDI Contribution	1122	13,652	17,348	23,662	23,662
FICA Medicare	1123	6,811	8,529	10,290	10,290
Safe Harbor	1124	196	0	0	0
457 Supplemental Retirement Plan	1130	161	0	0	0
Group Insurance	1141	66,495	115,664	133,898	133,898
Life Insurance For Department Heads And Management	1142	283	353	341	341
State Unemployment Insurance	1143	(8)	0	0	0
Workers' Compensation Insurance	1165	49,735	38,425	32,742	32,742
401K Plan	1171	6,822	7,338	9,571	9,571

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5000 Oxnard Airport

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Legacy Health Reimbursement Arrangement	1172	0	0	1,120	1,120
Salary And Employee Benefits Current Year Adj Increase	1991	218,548	262,142	270,773	270,773
Salary And Employee Benefits Current Year Adj Decrease	1992	0	(2,351)	0	0
Capitalized Labor Decrease	1994	0	(2,137)	0	0
Total Salaries and Employee Benefits		901,596	1,144,121	1,334,385	1,334,385
Agricultural	2011	0	0	10,050	10,050
Clothing And Personal Supplies	2021	5,030	7,311	30,143	30,143
Uniform Allowance	2022	5,013	4,200	4,200	4,200
Communications	2031	0	0	1,000	1,000
Voice Data ISF	2032	6,079	5,456	6,515	6,515
Radio Communications ISF	2033	9,989	6,249	5,466	5,466
Food	2041	0	91	0	0
Janitorial Supplies	2054	3,835	6,311	5,750	5,750
Other Household Expense	2056	62,660	33,180	55,210	55,210
Hazardous Material Disposal	2057	100	1,962	2,000	2,000
General Insurance Allocation ISF	2071	51,741	49,974	73,784	73,784
Equipment Maintenance	2101	35,187	28,510	21,300	21,300
Maintenance Supplies And Parts	2104	52,757	25,899	13,693	13,693
Building And Improvements Supplies And Parts	2111	29,759	15,818	4,000	4,000
Buildings And Improvements Maintenance	2112	42,347	47,637	184,180	184,180
Facilities And Materials Sq Ft Allocation ISF	2114	0	0	552	552
Facilities Projects ISF	2115	344,785	0	0	0
Medical And Laboratory Supplies	2121	247	0	500	500
Memberships And Dues	2131	275	399	1,700	1,700
Cash Shortage	2156	0	12	0	0
Cost Allocation Plan Charges	2158	26,087	23,413	25,556	25,556
Miscellaneous Expense	2159	27,995	43,383	21,496	21,496
Office Supplies	2161	139	18	5,760	5,760
Printing And Binding Non ISF	2162	0	132	2,900	2,900
Books And Publications	2163	0	0	100	100
Purchasing Charges ISF	2165	4,001	5,277	4,263	4,263
Stores ISF	2168	0	0	48	48
Miscellaneous Office Expense	2179	782	11	500	500
Attorney Services	2185	0	9,500	10,000	10,000
Credit Card Fees	2190	306	2,589	2,592	2,592

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5000 Oxnard Airport

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Collection And Billing Services	2191	33,154	3,939	0	0
Marketing And Advertising	2193	0	0	5,000	5,000
Software Maintenance Agreements	2194	4,250	25,157	8,516	8,516
Other Medical Services	2195	120	0	0	0
Other Professional And Specialized Services Non ISF	2199	56,901	149,281	505,246	505,246
Employee Health Services	2201	3,680	0	750	750
Information Technology ISF	2202	0	0	406	406
Public Works ISF Charges	2205	0	0	6,000	6,000
Employee Benefits ISF	2210	25,516	9,824	9,334	9,334
Publications And Legal Notices	2221	0	0	5,708	5,708
Rent And Leases Equipment Noncounty Owned	2231	33,263	24,722	7,265	7,265
Software Subscriptions Non ISF	2236	3,020	4,795	26,834	26,834
Building Leases And Rentals Noncounty Owned	2241	(17,100)	3,886	2,000	2,000
Computer Equipment <5000	2261	295	27,070	8,947	8,947
Furniture And Fixtures <5000	2262	0	0	500	500
Installations Electrical Equipment ISF	2263	0	0	0	0
Minor Equipment	2264	4,314	3,112	3,000	3,000
Education Conference And Seminars	2273	12,625	0	3,300	3,300
Private Vehicle Mileage	2291	136	293	1,223	1,223
Travel Expense	2292	6,836	4,319	69,290	69,290
Freight, Express, Other Delivery	2293	333	0	0	0
Gas And Diesel Fuel Non ISF	2294	5,348	5,054	0	0
Gas And Diesel Fuel ISF	2301	20,300	20,298	25,483	25,483
Transportation Charges ISF	2302	33,217	42,986	34,018	34,018
Transportation Work Order	2304	37,273	37,289	103,871	103,871
Transportation Charges ISF Non Uniform Guidance	2305	1,636	253	121	121
Utilities	2311	113,878	115,736	113,878	113,878
Total Services and Supplies		1,088,107	795,348	1,433,948	1,433,948
Depreciation Expense	3611	826,674	752,480	600,718	600,718
Bad Debts	3711	208	34	2,500	2,500
Total Other Charges		826,882	752,514	603,218	603,218
Total Operating Expenses		2,816,585	2,691,984	3,371,551	3,371,551
Operating Income (Loss)		(1,355,979)	(1,286,595)	(1,410,279)	(1,410,279)

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5000 Oxnard Airport

Operating Detail	2023-24	2024-25	2025-26	2025-26	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Nonoperating Revenues					
Lease Interest	8915	128,369	100,712	0	0
Total Revenue from Use of Money and Property		128,369	100,712	0	0
Gain/Loss on Disposal of Capital Assets	9822	0	81	0	0
Total Other Financing Sources		0	81	0	0
Total Nonoperating Revenues		128,369	100,792	0	0
Income Before Capital Contributions and Transfers		(1,227,610)	(1,185,802)	(1,410,279)	(1,410,279)
Operating Transfers					
Transfers Out To Other Funds	5111	0	(64,472)	0	0
Total Other Financing Uses		0	(64,472)	0	0
Insurance Recoveries	9851	81,060	32,778	0	0
Total Other Financing Sources		81,060	32,778	0	0
Total Operating Transfers		81,060	(31,694)	0	0
Change in Net Position		(1,146,550)	(1,217,496)	(1,410,279)	(1,410,279)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Equipment	4601	0	58,704	100,000	100,000
Vehicles	4671	14,000	59,600	0	0
Total Capital Assets		14,000	118,304	100,000	100,000
Total Capital Assets		14,000	118,304	100,000	100,000

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Fund: E300 Airports Enterprise

Function: Public Ways & Facilities

Activity: Transportation Terminals

Camarillo Airport - 5020

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	7,971,675	6,940,515	8,309,571	8,309,571
Total Revenues	8,098,837	8,275,514	8,389,185	8,389,185
Net Income (Loss)	127,162	1,334,999	79,614	79,614
Auth Positions	29		29	29
FTE Positions	29.0		29.0	29.0

Budget Unit Description:

Plans, organizes, and directs all phases of airport operations, facility management/development, and overall coordination of the activities of the Camarillo Airport. Formulates and directs the implementation of operational policies and standards to ensure Camarillo Airport remains compliant with local, state, and federal requirements and regulations. Works in partnership with the community on economic development initiatives, community involvement, and seeks new opportunities for continued growth and development including new industry providing additional jobs, and increased traffic. Oversee the development of the airport's annual budget, projections, and manages the Airport Enterprise Fund.

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Commercial Activity Permit	8771	40,482	37,932	24,980	24,980
Special Use Permit	8772	264,182	357,116	328,929	328,929
Total Licenses Permits and Franchises		304,665	395,048	353,909	353,909
Vehicle Code Fines	8811	1,396	2,309	2,430	2,430
Forfeitures And Penalties	8831	9,045	22,904	19,826	19,826
Total Fines Forfeitures and Penalties		10,441	25,213	22,256	22,256
Rents And Concessions	8931	5,019,629	5,094,584	7,472,854	7,472,854
Lease Revenue	8935	854,262	853,204	0	0
CPI Lease Revenue	8936	0	145,805	0	0
Percentage Lease Revenue	8937	0	51,070	0	0
Other Lease Revenue	8938	67,080	(67,080)	0	0
Total Revenue from Use of Money and Property		5,940,971	6,077,583	7,472,854	7,472,854
Assessment And Tax Collection Fees	9411	0	0	5,928	5,928
NSF Check Charge	9707	50	175	50	50
Cost Allocation Plan Revenue	9731	0	19,262	0	0
Total Charges for Services		50	19,437	5,978	5,978
Miscellaneous Revenue	9790	22,398	12,565	22,398	22,398
Total Miscellaneous Revenues		22,398	12,565	22,398	22,398
Total Operating Revenues		6,278,525	6,529,846	7,877,395	7,877,395

Operating Expenses

Regular Salaries	1101	2,227,482	2,478,411	2,785,772	2,785,772
Extra Help	1102	34,934	63,176	24,960	24,960
Overtime	1105	90,163	73,479	104,826	104,826
Supplemental Payments	1106	102,293	96,316	101,226	101,226
Terminations	1107	34,083	84,587	27,577	27,577
Call Back Staffing	1108	0	791	218	218
Retirement Contribution	1121	343,148	384,224	396,034	396,034
OASDI Contribution	1122	126,497	147,445	155,100	155,100
FICA Medicare	1123	35,366	40,872	43,644	43,644
Safe Harbor	1124	1,279	2,755	656	656
457 Supplemental Retirement Plan	1130	1,048	1,895	5	5
Group Insurance	1141	391,044	410,330	432,893	432,893

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5020 Camarillo Airport

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Life Insurance For Department Heads And Management	1142	1,057	1,090	730	730
State Unemployment Insurance	1143	(57)	0	0	0
Management Disability Insurance	1144	7,407	7,544	9,211	9,211
Workers' Compensation Insurance	1165	221,281	132,926	100,710	100,710
401K Plan	1171	55,346	63,618	52,963	52,963
Legacy Health Reimbursement Arrangement	1172	0	0	14,560	14,560
Salary And Employee Benefits Current Year Adj Increase	1991	6,702	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(240,474)	(276,870)	(270,773)	(270,773)
Capitalized Labor Decrease	1994	(48,418)	(48,184)	(24,649)	(24,649)
Total Salaries and Employee Benefits		3,390,181	3,664,405	3,955,663	3,955,663
Agricultural	2011	0	0	44,780	44,780
Clothing And Personal Supplies	2021	4,426	9,868	11,040	11,040
Uniform Allowance	2022	5,000	4,375	4,200	4,200
Communications	2031	19,882	21,845	22,600	22,600
Voice Data ISF	2032	52,546	49,482	53,841	53,841
Radio Communications ISF	2033	2,601	3,662	3,553	3,553
Food	2041	1,009	2,684	1,500	1,500
Janitorial Supplies	2054	10,238	10,578	2,375	2,375
Other Household Expense	2056	5,705	41,551	19,140	19,140
Hazardous Material Disposal	2057	5,767	4,679	8,930	8,930
General Insurance Allocation ISF	2071	183,445	186,642	166,478	166,478
Equipment Maintenance	2101	4,071	6,637	10,000	10,000
Maintenance Supplies And Parts	2104	37,376	22,781	26,000	26,000
Building And Improvements Supplies And Parts	2111	27,226	11,427	13,000	13,000
Buildings And Improvements Maintenance	2112	85,270	147,054	775,720	775,720
Facilities And Materials Sq Ft Allocation ISF	2114	432	18,308	464	464
Facilities Projects ISF	2115	365,400	471,841	0	0
Other Maintenance ISF	2116	0	2,911	0	0
Medical And Laboratory Supplies	2121	7,160	0	1,580	1,580
Memberships And Dues	2131	12,905	7,604	12,249	12,249
Cash Shortage	2156	0	19	0	0
Cost Allocation Plan Charges	2158	62,957	97,044	84,022	84,022
Miscellaneous Expense	2159	35,941	14,773	45,159	45,159
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,615	0	0

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Office Supplies	2161	4,909	2,654	7,425
Printing And Binding Non ISF	2162	900	925	6,300
Books And Publications	2163	535	598	860
Mail Center ISF	2164	5,609	4,629	5,560
Purchasing Charges ISF	2165	9,092	11,245	9,414
Graphics Charges ISF	2166	17,982	45,428	0
Copy Machine Chgs ISF	2167	7,612	5,807	8,981
Stores ISF	2168	62	0	0
Postage And Special Delivery	2169	10	36	0
Miscellaneous Office Expense	2179	1,041	3,234	1,970
Board And Commission Member Compensation 1099	2181	0	200	0
Attorney Services	2185	79,098	73,249	102,500
Credit Card Fees	2190	8,157	8,686	11,119
Collection And Billing Services	2191	12,994	0	12,994
Temporary Help	2192	0	0	6,060
Marketing And Advertising	2193	28,949	6,844	50,500
Software Maintenance Agreements	2194	39,301	52,248	32,349
Other Medical Services	2195	240	240	0
Other Professional And Specialized Services Non ISF	2199	309,587	246,723	804,216
Employee Health Services	2201	784	6,789	7,211
Information Technology ISF	2202	77,178	100,999	89,982
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337
Public Works ISF Charges	2205	15,337	11,508	92,000
Special Services ISF	2206	1,861	1,788	920
Employee Benefits ISF	2210	30,078	28,745	29,031
Publications And Legal Notices	2221	0	0	9,708
Rent And Leases Equipment Noncounty Owned	2231	28,958	30,677	28,171
Software Subscriptions Non ISF	2236	8,613	12,517	50,406
Building Leases And Rentals Noncounty Owned	2241	50,783	27,550	27,600
Computer Equipment <5000	2261	14,605	2,982	38,447
Furniture And Fixtures <5000	2262	13,012	848	7,000
Installations Electrical Equipment ISF	2263	0	0	2,230
Minor Equipment	2264	0	0	2,000
Library Books And Publications	2271	0	0	610

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Training ISF	2272	0	850	450
Education Conference And Seminars	2273	16,835	5,850	22,450
Private Vehicle Mileage	2291	7,789	7,356	8,063
Travel Expense	2292	21,558	16,474	48,925
Gas And Diesel Fuel Non ISF	2294	6,371	2,904	5,088
Gas And Diesel Fuel ISF	2301	29,394	26,749	37,063
Transportation Charges ISF	2302	68,856	61,853	68,193
Transportation Work Order	2304	17,760	30,841	42,130
Transportation Charges ISF Non Uniform Guidance	2305	3,568	475	0
Utilities	2311	415,739	403,440	416,080
Total Services and Supplies	2,286,004	2,383,129	3,409,974	3,409,974
Taxes And Assessments	3571	11,699	3,921	40,063
Depreciation Expense	3611	877,004	829,649	831,871
Bad Debts	3711	32,370	84	12,000
Total Other Charges	921,073	833,654	883,934	883,934
Total Operating Expenses	6,597,258	6,881,188	8,249,571	8,249,571
Operating Income (Loss)	(318,733)	(351,342)	(372,176)	(372,176)
Nonoperating Revenues				
Investment Income	8911	732,178	490,199	511,790
Lease Interest	8915	1,141,886	1,279,754	0
Total Revenue from Use of Money and Property	1,874,064	1,769,953	511,790	511,790
Gain/Loss on Disposal of Capital Assets	9822	8,696	(33,093)	0
Total Other Financing Sources	8,696	(33,093)	0	0
Total Nonoperating Revenues	1,882,760	1,736,860	511,790	511,790
Income Before Capital Contributions and Transfers	1,564,027	1,385,519	139,614	139,614
Operating Transfers				
Transfers Out To Other Funds	5111	(2,154)	0	0
Total Other Financing Uses	(2,154)	0	0	0
Insurance Recoveries	9851	13,602	8,807	0
Total Other Financing Sources	13,602	8,807	0	0

Fund: E300 Airports Enterprise

Service Activity: Transportation Terminals

Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Operating Transfers	11,448	8,807	0	0
Change in Net Position	1,575,475	1,394,326	139,614	139,614
Net Position - Beginning Balance				
Net Position - Ending Balance				
Capital Assets				
Buildings And Improvements	4111	0	0	0
Equipment	4601	0	59,328	0
Vehicles	4671	0	60,000	60,000
Total Capital Assets	0	59,328	60,000	60,000
Total Capital Assets	0	59,328	60,000	60,000

Fund: E300 Airports Enterprise
Function: Public Ways & Facilities
Activity: Transportation Terminals

Airports Capital Projects - 5040

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	7,303,293	12,102,117	7,873,424	7,873,424
Total Revenues	5,787,844	7,132,145	5,609,500	5,609,500
Net Income (Loss)	(1,515,449)	(4,969,972)	(2,263,924)	(2,263,924)

Budget Unit Description:

This budget provides for the accounting of the Airports' capital projects. Camarillo and Oxnard Airports receive both federal and state grant funds. Federal Aviation Administration (FAA) regulations, under which the County accepts airport improvement grants, require that: airports receiving grant assistance must dedicate all revenues generated by the airport for the capital and operating costs of that airport or the local airport system; and, that financial self-sufficiency is maximized. Rate-setting may be by either cost recovery or fair market value for aviation uses and must be by fair market value for non-aviation uses.

Fund: E300 Airports Enterprise
Service Activity: Transportation Terminals
Budget Unit: 5040 Airports Capital Projects

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

State Construction Capital	9162	0	14,038	150,000	150,000
Federal Construction	9291	589,637	(239,860)	0	0
Federal Construction Capital	9292	12,131,476	5,073,344	5,459,500	5,459,500
Federal Other	9351	0	2,284,807	0	0
Total Intergovernmental Revenues		12,721,112	7,132,329	5,609,500	5,609,500
Total Operating Revenues		12,721,112	7,132,329	5,609,500	5,609,500

Operating Expenses

Salary And Employee Benefits Current Year Adj Increase	1991	15,224	17,079	0	0
Total Salaries and Employee Benefits		15,224	17,079	0	0
Facilities Projects ISF	2115	229,011	437	0	0
Purchasing Charges ISF	2165	14	73	36	36
Other Professional And Specialized Services Non ISF	2199	384,916	491,029	480,500	480,500
Total Services and Supplies		613,941	491,540	480,536	480,536
Depreciation Expense	3611	372,867	870,741	812,888	812,888
Total Other Charges		372,867	870,741	812,888	812,888
Total Operating Expenses		1,002,032	1,379,360	1,293,424	1,293,424
Operating Income (Loss)		11,719,080	5,752,969	4,316,076	4,316,076

Nonoperating Revenues

Gain/Loss on Disposal of Capital Assets	9822	(24,336)	(184)	0	0
Total Other Financing Sources		(24,336)	(184)	0	0
Total Nonoperating Revenues		(24,336)	(184)	0	0
Income Before Capital Contributions and Transfers		11,694,744	5,752,785	4,316,076	4,316,076

Operating Transfers

Insurance Recoveries	9851	229,011	0	0	0
Total Other Financing Sources		229,011	0	0	0
Total Operating Transfers		229,011	0	0	0

Fund: E300 Airports Enterprise

Service Activity: Transportation Terminals

Budget Unit: 5040 Airports Capital Projects

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Change in Net Position	11,923,755	5,752,785	4,316,076	4,316,076	
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Buildings And Improvements	4111	16,999,360	10,712,756	6,580,000	6,580,000
Other Professional And Special Services 1099	4118	0	10,000	0	0
Equipment	4601	576,910	0	0	0
Total Capital Assets		17,576,270	10,722,756	6,580,000	6,580,000
Total Capital Assets		17,576,270	10,722,756	6,580,000	6,580,000

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Fund: E310 Camarillo Airport Road And Lighting

Function: Public Ways & Facilities

Activity: Transportation Terminals

Cam Airport Roads and Lighting - 5060

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	101,717	97,476	101,928	101,928
Total Revenues	10,532	19,104	11,470	11,470
Net Income (Loss)	(91,185)	(78,371)	(90,458)	(90,458)

Budget Unit Description:

The Camarillo Utility Enterprise (CUE), Roads and Lighting Division, under the auspices of the Department of Airports, provides administrative support and maintenance for the operation of the streets, street lighting, and storm drains at Camarillo Airport. It also provides administrative support to member agencies of the Camarillo Utility Enterprise, service vendors and County agencies, including the Department of Airports. It prepares budgets, monitors activities and conditions of the systems; plans and manages maintenance and capital improvement projects. Additionally, it coordinates and facilitates meetings of the Camarillo Utility Enterprise Advisory Committee.

Fund: E310 Camarillo Airport Road And Lighting
Service Activity: Transportation Terminals
Budget Unit: 5060 Cam Airport Roads and Lighting

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Assessment And Tax Collection Fees	9411	14,396	5,838	5,928	5,928
Total Charges for Services		14,396	5,838	5,928	5,928
Total Operating Revenues		14,396	5,838	5,928	5,928

Operating Expenses

Equipment Maintenance Contracts	2102	0	0	3,669	3,669
Road Supplies	2105	0	0	415	415
Cost Allocation Plan Charges	2158	464	455	396	396
Purchasing Charges ISF	2165	0	0	73	73
Utilities	2311	6,200	6,033	6,136	6,136
Total Services and Supplies		6,664	6,488	10,689	10,689
Depreciation Expense	3611	91,239	90,988	91,239	91,239
Total Other Charges		91,239	90,988	91,239	91,239
Total Operating Expenses		97,903	97,476	101,928	101,928
Operating Income (Loss)		(83,507)	(91,638)	(96,000)	(96,000)

Nonoperating Revenues

Investment Income	8911	11,587	13,266	5,542	5,542
Total Revenue from Use of Money and Property		11,587	13,266	5,542	5,542
Total Nonoperating Revenues		11,587	13,266	5,542	5,542
Income Before Capital Contributions and Transfers		(71,920)	(78,371)	(90,458)	(90,458)

Change in Net Position		(71,920)	(78,371)	(90,458)	(90,458)
Net Position - Beginning Balance					
Net Position - Ending Balance					

Fund: E400 Parks Department
Function: Recreation & Cultural Services
Activity: Recreation Facilities

Parks Department - 4760

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	18,189,327	8,519,870	18,710,348	18,710,348
Total Revenues	7,946,274	8,574,794	8,746,501	8,746,501
Net Income (Loss)	(10,243,053)	54,924	(9,963,847)	(9,963,847)
Auth Positions	26		26	26
FTE Positions	25.5		26.0	26.0

Budget Unit Description:

The Parks Department administers fifteen County regional parks (Happy Camp in Moorpark; Foster, Faria, Hobson, and the Rincon Parkway in Ventura; Santa Rosa in Santa Rosa Valley; Camp Comfort, Soule, and Dennison in Ojai; Steckel and Toland in Santa Paula; Sespe in Fillmore; Kenney Grove in Fillmore, Tapo Canyon and Oak Park in Simi Valley), and four regional/local trails (Ojai Valley, Sulphur Mountain, Piru, and Valley View Trails). Portions of Steckel Park Campground in Santa Paula are managed by a private party under a lease agreement. These regional parks provide a wide variety of day use, camping, picnicking, equestrian, and hiking facilities. Additionally, the Parks Department administers three golf courses; Saticoy Regional in Ventura, Rustic Canyon in Moorpark, and Soule Park in Ojai, who are managed under a lease to private operators. Six local parks and community centers are provided to communities located in the unincorporated areas of the County (Casitas Springs, El Rio, Oak View, Piru, Piru Skate Park, Linda Parks Park and Saticoy Park). Management of a historical property (Mission Aqueduct in Ventura) is also provided.

Fund: E400 Parks Department
Service Activity: Recreation Facilities
Budget Unit: 4760 Parks Department

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Commercial Activity Permit	8771	1,110	4,920	4,000	4,000
Special Use Permit	8772	16,081	35,358	12,000	12,000
Other Licenses And Permits	8799	125	1,250	1,500	1,500
Total Licenses Permits and Franchises		17,316	41,528	17,500	17,500
Vehicle Code Fines	8811	26,932	72,111	64,349	64,349
Forfeitures And Penalties	8831	176	1,496	0	0
Total Fines Forfeitures and Penalties		27,108	73,607	64,349	64,349
Rents And Concessions	8931	728,935	767,913	732,298	732,298
Service Concession Arrange Rent	8932	312,846	331,836	338,166	338,166
Lease Revenue	8935	199,131	202,270	210,788	210,788
CPI Lease Revenue	8936	3,601	8,249	2,743	2,743
Percentage Lease Revenue	8937	254,298	281,980	254,920	254,920
Other Lease Revenue	8938	240	240	240	240
Total Revenue from Use of Money and Property		1,499,051	1,592,488	1,539,155	1,539,155
State Other	9252	50,478	184,451	600,000	600,000
Federal Other	9351	0	18,461	0	0
Total Intergovernmental Revenues		50,478	202,911	600,000	600,000
Park And Recreation Services	9691	5,044,554	5,424,030	5,378,161	5,378,161
NSF Check Charge	9707	75	0	46	46
Other Interfund Revenue	9729	16,769	0	3,297	3,297
Total Charges for Services		5,061,397	5,424,030	5,381,504	5,381,504
Miscellaneous Revenue	9790	46,230	38,784	25,599	25,599
Total Miscellaneous Revenues		46,230	38,784	25,599	25,599
Total Operating Revenues		6,701,581	7,373,349	7,628,107	7,628,107

Operating Expenses

Regular Salaries	1101	1,426,880	1,577,754	2,036,329	2,036,329
Extra Help	1102	32,333	8,455	20,000	20,000
Overtime	1105	60,954	68,116	59,984	59,984
Supplemental Payments	1106	49,387	34,922	25,233	25,233
Terminations	1107	32,112	14,266	0	0
Call Back Staffing	1108	9,526	13,074	9,578	9,578
Retirement Contribution	1121	198,703	211,071	233,616	233,616
OASDI Contribution	1122	96,093	106,333	152,722	152,722

Fund: E400 Parks Department
Service Activity: Recreation Facilities
Budget Unit: 4760 Parks Department

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
FICA Medicare	1123	23,589	25,254	36,959	36,959
Safe Harbor	1124	1,183	355	2,554	2,554
Retiree Health Payment 1099	1128	16,717	17,971	7,748	7,748
457 Supplemental Retirement Plan	1130	1,560	254	600	600
Group Insurance	1141	249,834	306,093	397,738	397,738
Life Insurance For Department Heads And Management	1142	856	910	1,088	1,088
State Unemployment Insurance	1143	(36)	0	0	0
Management Disability Insurance	1144	2,273	2,005	2,216	2,216
Workers' Compensation Insurance	1165	39,305	33,902	44,041	44,041
401K Plan	1171	21,875	25,345	24,603	24,603
Legacy Health Reimbursement Arrangement	1172	0	0	6,720	6,720
Total Salaries and Employee Benefits		2,263,146	2,446,080	3,061,729	3,061,729
Clothing And Personal Supplies	2021	7,404	10,291	11,850	11,850
Uniform Allowance	2022	9,545	10,500	14,700	14,700
Communications	2031	18,429	17,725	19,500	19,500
Voice Data ISF	2032	8,344	9,248	9,586	9,586
Radio Communications ISF	2033	33,294	5,127	4,619	4,619
Food	2041	0	0	0	0
Janitorial Supplies	2054	54,165	67,594	69,700	69,700
Other Household Expense	2056	333,808	314,358	358,235	358,235
Hazardous Material Disposal	2057	44,110	26,420	6,000	6,000
Housekeeping Grounds ISF Charges	2058	91	0	0	0
General Insurance Allocation ISF	2071	162,157	173,069	167,490	167,490
Equipment Maintenance	2101	4,866	2,076	11,500	11,500
Maintenance Supplies And Parts	2104	178,907	172,303	257,550	257,550
Building And Improvements Supplies And Parts	2111	1,348	0	2,200	2,200
Buildings And Improvements Maintenance	2112	408,989	388,024	501,623	501,623
Facilities And Materials Sq Ft Allocation ISF	2114	31,776	36,000	35,269	35,269
Facilities Projects ISF	2115	715	0	6,326	6,326
Other Maintenance ISF	2116	5,884	6,441	1,048	1,048
Medical Claims ISF	2122	1	83	77	77
Memberships And Dues	2131	725	435	800	800
Cash Shortage	2156	348	(55)	1,500	1,500
Cost Allocation Plan Charges	2158	71,154	87,205	93,758	93,758
Miscellaneous Expense	2159	58,212	14,230	88,282	88,282
Office Supplies	2161	1,737	976	2,000	2,000

Fund: E400 Parks Department
Service Activity: Recreation Facilities
Budget Unit: 4760 Parks Department

Operating Detail		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	22,608	12,134	25,000	25,000
Books And Publications	2163	397	0	500	500
Mail Center ISF	2164	4,912	4,636	4,759	4,759
Purchasing Charges ISF	2165	9,580	13,046	11,384	11,384
Graphics Charges ISF	2166	8,630	13,658	17,121	17,121
Copy Machine Chgs ISF	2167	5,216	6,345	5,910	5,910
Stores ISF	2168	7	722	0	0
Miscellaneous Office Expense	2179	3,414	6,178	4,612	4,612
Attorney Services	2185	18,729	6,552	25,000	25,000
Lab Services - Non Medical	2188	3,622	1,897	5,000	5,000
Credit Card Fees	2190	90,573	98,083	107,000	107,000
Marketing And Advertising	2193	8,942	3,094	9,867	9,867
Software Maintenance Agreements	2194	1,620	1,620	45,754	45,754
Other Professional And Specialized Services Non ISF	2199	423,093	437,255	619,000	619,000
Employee Health Services	2201	8,302	3,378	8,717	8,717
Information Technology ISF	2202	18,649	17,057	25,836	25,836
Public Works ISF Charges	2205	103,525	13,899	24,000	24,000
Special Services ISF	2206	12,155	4,538	15,000	15,000
Employee Benefits ISF	2210	56,367	55,961	56,784	56,784
Publications And Legal Notices	2221	0	0	500	500
Rent And Leases Equipment Noncounty Owned	2231	642,526	191,810	237,615	237,615
Software Subscriptions Non ISF	2236	45,653	50,218	0	0
Computer Equipment <5000	2261	7,407	415	10,000	10,000
Furniture And Fixtures <5000	2262	0	0	1,500	1,500
Minor Equipment	2264	9,297	20,007	10,000	10,000
Education Conference And Seminars	2273	7,406	1,668	12,700	12,700
Travel Expense	2292	4,465	6,128	6,832	6,832
Gas And Diesel Fuel ISF	2301	103,668	97,159	131,328	131,328
Transportation Charges ISF	2302	258,292	294,418	256,411	256,411
Motorpool ISF	2303	310	0	60	60
Transportation Work Order	2304	88,136	59,591	90,652	90,652
Transportation Charges ISF Non Uniform Guidance	2305	9,117	1,469	0	0
Utilities	2311	498,592	585,961	591,090	591,090
Sewage Treatment Costs	2314	74,692	84,029	84,029	84,029
Total Services and Supplies		3,985,909	3,434,978	4,107,574	4,107,574

Fund: E400 Parks Department
Service Activity: Recreation Facilities
Budget Unit: 4760 Parks Department

Operating Detail	2023-24	2024-25	2025-26	2025-26	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Depreciation Expense	3611	880,029	853,565	778,335	778,335
Bad Debts	3711	1,768	1,187	1,313	1,313
Interfund Expense Administrative	3912	596,290	691,376	792,613	792,613
Total Other Charges		1,478,086	1,546,127	1,572,261	1,572,261
Total Operating Expenses		7,727,142	7,427,185	8,741,564	8,741,564
Operating Income (Loss)		(1,025,561)	(53,836)	(1,113,457)	(1,113,457)

Nonoperating Revenues					
Investment Income	8911	326,704	388,377	285,600	285,600
Lease Interest	8915	124,793	122,673	160,862	160,862
Total Revenue from Use of Money and Property		451,497	511,050	446,462	446,462
Sale of Capital Assets	9821	134	7,800	0	0
Gain/Loss on Disposal of Capital Assets	9822	0	735	0	0
Fa System Sale Proceeds	9823	0	(735)	0	0
Total Other Financing Sources		134	7,800	0	0
Total Nonoperating Revenues		451,631	518,850	446,462	446,462
Income Before Capital Contributions and Transfers		(573,930)	465,013	(666,995)	(666,995)

Operating Transfers					
Transfers Out To Other Funds	5111	(82,260)	(157,305)	(613,784)	(613,784)
Total Other Financing Uses		(82,260)	(157,305)	(613,784)	(613,784)
Transfers In From Other Funds	9831	1,401,299	682,596	671,932	671,932
Total Other Financing Sources		1,401,299	682,596	671,932	671,932
Total Operating Transfers		1,319,038	525,291	58,148	58,148

Change in Net Position		745,108	990,305	(608,847)	(608,847)

Net Position - Beginning Balance

Net Position - Ending Balance

Capital Assets					
Land Improvements	4012	1,134,752	927,225	1,050,000	1,050,000
Buildings And Improvements	4111	39,365	0	50,000	50,000
Saticoy Regional Course Facility Improvements	4234	(11,988)	0	8,000,000	8,000,000

Fund: E400 Parks Department

Service Activity: Recreation Facilities

Budget Unit: 4760 Parks Department

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Equipment4601	0	8,155	225,000	225,000
Computer Software4701	0	0	30,000	30,000
Total Capital Assets	1,162,129	935,381	9,355,000	9,355,000
Total Capital Assets	1,162,129	935,381	9,355,000	9,355,000

Fund: E410 Oak View School Preservation And M

Function: Recreation & Cultural Services

Activity: Recreation Facilities

Oak View School Preservation and Maintenance District - 4770

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	422,790	401,136	470,618	470,618
Total Revenues	340,477	354,135	360,727	360,727
Net Income (Loss)	(82,313)	(47,001)	(109,891)	(109,891)

Budget Unit Description:

Oak View School Preservation and Maintenance District

Fund: E410 Oak View School Preservation And Mai
Service Activity: Recreation Facilities
Budget Unit: 4770 Oak View School Preservation and Mainte

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues					
Penalties And Costs On Delinquent Taxes	8841	854	777	0	0
Total Fines Forfeitures and Penalties		854	777	0	0
Rents And Concessions	8931	64,239	73,807	73,776	73,776
Total Revenue from Use of Money and Property		64,239	73,807	73,776	73,776
Special Assessments	9421	237,905	241,091	249,436	249,436
Total Charges for Services		237,905	241,091	249,436	249,436
Contributions And Donations	9770	0	7,000	0	0
Total Miscellaneous Revenues		0	7,000	0	0
Total Operating Revenues		302,998	322,675	323,212	323,212

Operating Expenses					
Buildings And Improvements Maintenance	2112	11,350	33,500	35,000	35,000
Cost Allocation Plan Charges	2158	1,372	1,344	1,373	1,373
Miscellaneous Expense	2159	9,939	2,840	20,957	20,957
Purchasing Charges ISF	2165	1,072	1,217	1,189	1,189
Miscellaneous Office Expense	2179	0	13	0	0
Attorney Services	2185	712	205	877	877
Other Professional And Specialized Services Non ISF	2199	210,102	211,723	226,520	226,520
Total Services and Supplies		234,547	250,842	285,916	285,916
Depreciation Expense	3611	34,248	34,491	32,733	32,733
Interfund Expense Administrative	3912	30,317	27,263	32,067	32,067
Total Other Charges		64,565	61,754	64,800	64,800
Total Operating Expenses		299,112	312,596	350,716	350,716
Operating Income (Loss)		3,886	10,079	(27,504)	(27,504)

Nonoperating Revenues					
Investment Income	8911	22,831	25,460	17,822	17,822
Total Revenue from Use of Money and Property		22,831	25,460	17,822	17,822
Total Nonoperating Revenues		22,831	25,460	17,822	17,822

Nonoperating Expenses					
Interest Long Term Revolving Credit Agreement	3412	19,013	15,145	10,010	10,010
Total Other Charges		19,013	15,145	10,010	10,010

Fund: E410 Oak View School Preservation And Maintenance
Service Activity: Recreation Facilities
Budget Unit: 4770 Oak View School Preservation and Maintenance

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Total Nonoperating Expenses		19,013	15,145	10,010	10,010
Income Before Capital Contributions and Transfers		7,704	20,395	(19,692)	(19,692)
Operating Transfers					
Transfers In From Other Funds	9831	18,562	6,000	19,693	19,693
Total Other Financing Sources		18,562	6,000	19,693	19,693
Total Operating Transfers		18,562	6,000	19,693	19,693
Change in Net Position		26,266	26,395	1	1
Net Position - Beginning Balance					
Net Position - Ending Balance					
Retirement of Long Term Debt					
Other Loan Payments Principal	3312	34,582	36,740	39,892	39,892
Debt Contra	3992	(34,582)	(36,740)	0	0
Total Other Charges		0	0	39,892	39,892
Total Retirement of Long Term Debt		0	0	39,892	39,892
Capital Assets					
Buildings And Improvements	4111	22,860	73,396	50,000	50,000
Equipment	4601	12,420	0	20,000	20,000
Total Capital Assets		35,280	73,396	70,000	70,000
Total Capital Assets		35,280	73,396	70,000	70,000

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Fund: E500 Ventura County Medical System

Function: Health & Sanitation

Activity: Hospital Care

Ventura County Medical System - 3300

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	755,788,107	741,602,829	825,654,590	825,654,590
Total Revenues	721,404,225	707,527,287	815,135,294	815,135,294
Net Income (Loss)	(34,383,882)	(34,075,542)	(10,519,296)	(10,519,296)
Auth Positions	2,640		2,652	2,652
FTE Positions	2,526.7		2,537.7	2,537.7

Budget Unit Description:

The FY23-24 Actuals reflect the final results for the fund and differ from the draft numbers reported in the FY24-25 budget document.

Ventura County Medical System (VCMS), a department of the Ventura County Health Care Agency (HCA), is a hospital system with two hospital campuses as well as a broad network of ambulatory care clinics. The Ventura County Medical Center (VCMC), the main campus in Ventura, is a general acute care hospital that includes an acute psychiatric hospital, both licensed by the State of California and accredited by The Joint Commission. VCMC is licensed for 180 general inpatient beds and 43 inpatient psychiatric unit beds. The second hospital, Santa Paula Hospital (SPH), is located in the city of Santa Paula. SPH is licensed and accredited as part of VCMC and has 49 licensed general acute inpatient beds.

VCMC is known within the community as a destination of choice for those with complex and critical illness. VCMC is a Level II Trauma Center, and serves all of western half of Ventura County, receiving approximately 60% of the trauma in the entire county. From the expertise of the busy emergency room to the medical surgical wings and critical care, emphasis is placed on patient experience and the best possible outcomes. The surgical department is thriving with advanced trauma services, surgical oncology, neurosurgical, bariatric, orthopedic, otolaryngologic and urologic programs to name a few. VCMC is also known for its Level II Neonatal Intensive Care Unit and Advanced Maternity program offering Vaginal Births after Cesarean Section and a Baby Friendly designation for superior marks in the promotion of newborn bonding and exclusive breast milk feeding.

VCMC has an approved graduate medical education program affiliated with the Keck USC School of Medicine for the training of Family Medicine Physicians. Within the last several years, VCMC has continued to lead the county in graduate medical education by hosting training residents in surgery, orthopedics and family medicine from Community Memorial Hospital.

Santa Paula Hospital is located in the foothills of the Santa Clara River Valley and serves the communities of Santa Paula, Fillmore and Piru. This rural, community hospital provides emergency services, surgical services, acute inpatient care, and imaging including ultrasound, CT scans, and mammography.

Outpatient care is provided by a fully integrated system of primary and specialty care clinics in Ventura County. There are currently 35 clinic sites that provide primary care, specialty care, urgent care, outpatient rehabilitation services, and employee health services. Additional outpatient services include Whole Person Care, Healthcare for the Homeless, One Stop, an outreach and education mobile unit, as well as clinical services at California State University Channel Islands Student Health Center. The clinic network is spread throughout nine communities in Ventura County, bringing healthcare to the residents of the County, providing greater than 500,000 patient visits annually.

*** In reference to the table below:

Historically VCMC and Ambulatory Care have been combined into Unit 3301. Unit 3320 is a new Unit created to separate the Ambulatory Care budget from VCMC Unit 3301. Currently Unit 3320 is being utilized as PCN control for Ambulatory Care, holding the Salaries and Benefits (S&B) expense beginning in FYE 2025.

Management is still determining whether the Ambulatory Care Services & Supplies (S&S) and revenues will be moved to new Unit 3320 as well. That potential separation is on hold until other decisions are made related to continued use of PeopleSoft for financial reporting or consolidation with the County's financial system VCFMS, and decisions around implementation of a system to meet the State's new requirements for Cost, Efficiency, Productivity & Access (CEPA).

In the meantime, Unit 3320 S&B should be viewed along with Unit 3301, since that is where the Ambulatory Care S&S and revenues are reported. To that end, consolidating the FYE 2026 Appropriations for Unit 3301 of \$591,628,142 with Unit 3320 Appropriations of \$150,996,748 results in total Appropriations of \$742,624,890, and a Net Cost for the combined Unit 3301 and Unit 3320 of \$2,325,949 as compared to the individual Net Cost of Unit 3301 of (\$148,670,799) and Unit 3320 \$150,996,748.

County of Ventura
State of California
Operation of Enterprise Fund
Fiscal Year 2025-26

Fund: E500 Ventura County Medical System
Service Activity: Hospital Care
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Other Court Fines	8821	3,973	4,404	0	0
Maddy Emergency Medical Services Fund Revenue	8822	0	69,246	90,000	90,000
Total Fines Forfeitures and Penalties		3,973	73,650	90,000	90,000
Other State Health	9131	270,833	375,000	1,000,000	1,000,000
State Construction Capital	9162	5,021,148	915,438	0	0
State Other	9252	1,050,617	1,922,921	1,673,780	1,673,780
State Aid COVID-19	9258	23,050	0	0	0
Federal Other	9351	2,508,972	4,754,127	2,529,318	2,529,318
Federal Aid COVID-19	9352	1,098,626	338,663	0	0
Other Governmental Agencies	9371	3,675,977	3,382,933	3,050,860	3,050,860
Total Intergovernmental Revenues		13,649,223	11,689,081	8,253,958	8,253,958
Personnel Services	9471	129,039	188,217	215,986	215,986
Health Fees	9581	0	0	1,950,000	1,950,000
Institutional Care And Services Other Discounts Contra	9631	(1,680,669,492)	(2,105,154,030)	(2,298,379,146)	(2,298,379,146)
DSH Supplemental	9632	85,869,390	180,516,361	224,431,459	224,431,459
Institutional Care And Services ⁽¹⁾	9633	2,179,909,655	2,574,234,716	2,836,220,013	2,836,220,013
Other Interfund Revenue	9729	2,875,316	2,749,566	1,500,000	1,500,000
Internal Lease Recovery Revenue	9732	1,046,940	1,078,460	654,597	654,597
Total Charges for Services		589,160,847	653,613,289	766,592,909	766,592,909
Other Sales	9751	897,194	961,625	784,840	784,840
Opioid Settlement	9765	118,528	206,707	443,000	443,000
Contributions And Donations	9770	300,991	93,407	150,000	150,000
Donated Capital Assets	9771	691,965	1,403,371	0	0
Other Non-Governmental Grant Revenue	9780	0	0	1,226,534	1,226,534
Bad Debt Recovery	9788	765,776	447,541	265,781	265,781
Miscellaneous Revenue	9790	19,545,866	5,401,489	4,879,184	4,879,184
Total Miscellaneous Revenues		22,320,320	8,514,140	7,749,339	7,749,339
Total Operating Revenues		625,134,364	673,890,160	782,686,206	782,686,206
Operating Expenses					
Regular Salaries	1101	184,238,734	195,728,978	230,336,071	230,336,071
Extra Help	1102	8,993,584	12,681,918	10,041,148	10,041,148
Overtime	1105	11,796,808	12,129,174	12,351,140	12,351,140

(1) The estimated "Institutional Care and Services" revenues shown are based on projected demand for services at the prices set forth in the proposed 2025-26 VCMS Charge Description Master ("CDM") included herein as appendix C.

Fund: E500 Ventura County Medical System
Service Activity: Hospital Care
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Supplemental Payments	1106	28,789,225	31,210,843	31,151,783	31,151,783
Terminations	1107	1,999,336	2,043,136	3,000,000	3,000,000
Call Back Staffing	1108	2,187,876	2,046,512	2,130,949	2,130,949
Retirement Contribution	1121	26,004,684	30,381,612	37,085,425	37,085,425
OASDI Contribution	1122	13,033,926	13,867,123	14,034,858	14,034,858
FICA Medicare	1123	3,442,495	3,710,968	4,136,061	4,136,061
Safe Harbor	1124	406,536	681,082	290,382	290,382
Retiree Health Payment 1099	1128	93,390	100,080	0	0
457 Supplemental Retirement Plan	1130	395,405	526,449	112,072	112,072
Group Insurance	1141	33,633,279	36,757,782	41,252,361	41,252,361
Life Insurance For Department Heads And Management	1142	65,138	67,228	56,802	56,802
State Unemployment Insurance	1143	(5,635)	0	0	0
Management Disability Insurance	1144	346,160	320,950	631,606	631,606
Workers' Compensation Insurance	1165	5,144,083	4,397,615	7,457,202	7,457,202
401K Plan	1171	3,553,506	3,813,812	4,191,001	4,191,001
Legacy Health Reimbursement Arrangement	1172	0	0	808,640	808,640
Salary And Employee Benefits Current Year Adj Increase	1991	3,736,018	4,164,917	4,153,878	4,153,878
Salary And Employee Benefits Current Year Adj Decrease	1992	123,977	52,241	0	0
Total Salaries and Employee Benefits		327,978,523	354,682,419	403,221,379	403,221,379
Clothing And Personal Supplies	2021	31,724	39,031	40,966	40,966
Uniform Allowance	2022	0	0	5,250	5,250
Communications	2031	447,803	334,270	237,337	237,337
Voice Data ISF	2032	4,821,898	4,833,747	4,910,520	4,910,520
Radio Communications ISF	2033	142,950	114,847	134,866	134,866
Food	2041	2,148,921	2,636,899	2,711,587	2,711,587
Kitchen Supplies	2051	431,668	452,872	467,053	467,053
Bedding And Linens Supplies	2052	0	1,422	1,563	1,563
Janitorial Supplies	2054	333,775	669,602	322,720	322,720
Janitorial Services Non ISF	2055	1,891,227	1,493,114	1,770,122	1,770,122
Other Household Expense	2056	184,991	185,973	231,714	231,714
Hazardous Material Disposal	2057	308,129	393,163	520,825	520,825
Housekeeping Grounds ISF Charges	2058	7,190	6,104	7,863	7,863
General Insurance Allocation ISF	2071	3,076,743	3,074,388	3,387,967	3,387,967
Insurance	2072	3,056,037	3,320,846	2,964,522	2,964,522

Fund: E500 Ventura County Medical System
Service Activity: Hospital Care
Budget Unit: 3300 Ventura County Medical System

Operating Detail		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 Liability Ultimate Loss Expense 1099	2074	0	18,315	0	0
Equipment Maintenance	2101	1,997,444	2,434,075	2,344,081	2,344,081
Equipment Maintenance Contracts	2102	2,170,419	2,745,666	3,485,598	3,485,598
Maintenance Supplies And Parts	2104	1,901,760	1,933,195	2,102,848	2,102,848
Building And Improvements Supplies And Parts	2111	0	32,807	40,014	40,014
Buildings And Improvements Maintenance	2112	5,895,521	4,357,525	4,425,477	4,425,477
Facilities And Materials Sq Ft Allocation ISF	2114	2,491,822	2,630,245	2,639,746	2,639,746
Facilities Projects ISF	2115	1,181,843	81,211	250,000	250,000
Other Maintenance ISF	2116	471,386	361,611	191,567	191,567
Medical And Laboratory Supplies	2121	44,609,665	48,732,639	51,656,262	51,656,262
Pharmaceuticals	2123	36,573,639	37,682,147	43,090,093	43,090,093
Memberships And Dues	2131	989,238	1,275,649	1,609,264	1,609,264
Cost Allocation Plan Charges	2158	9,347,066	10,767,543	9,831,431	9,831,431
Miscellaneous Expense	2159	2,274,341	(1,015,750)	2,521,226	2,521,226
Office Supplies	2161	725,129	785,799	861,583	861,583
Printing And Binding Non ISF	2162	2,252	1,006	832	832
Books And Publications	2163	63,344	52,836	84,813	84,813
Mail Center ISF	2164	352,214	289,312	405,443	405,443
Purchasing Charges ISF	2165	556,498	721,005	702,131	702,131
Graphics Charges ISF	2166	215,351	241,303	232,238	232,238
Copy Machine Chgs ISF	2167	554,445	647,894	749,583	749,583
Stores ISF	2168	47,900	51,024	72,657	72,657
Postage And Special Delivery	2169	4,274	911	250	250
Miscellaneous Office Expense	2179	88,009	108,024	118,831	118,831
Attorney Services	2185	631,432	523,678	544,147	544,147
Lab Services - Non Medical	2188	(11,300)	0	24,334	24,334
Collection And Billing Services	2191	127,607	145,341	83,681	83,681
Temporary Help	2192	358,536	360,136	298,700	298,700
Marketing And Advertising	2193	129,569	38,216	34,593	34,593
Software Maintenance Agreements	2194	8,781,803	12,727,188	13,820,080	13,820,080
Other Medical Services	2195	6,255,766	5,975,191	6,721,397	6,721,397
Contributions And Grants To Non Governmental Agencies	2196	165,000	165,000	339,900	339,900
Professional Medical Services	2197	72,626,330	77,742,051	79,172,125	79,172,125
Professional Clinical Services	2198	7,568,331	7,523,119	8,337,842	8,337,842
Other Professional And Specialized Services Non ISF	2199	56,025,238	53,524,656	57,660,621	57,660,621

Fund: E500 Ventura County Medical System
Service Activity: Hospital Care
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Information Technology ISF	2202	3,581,970	4,576,182	4,425,769	4,425,769
County Geographical Information Systems Expense ISF	2203	294,988	208,353	75,582	75,582
Public Works ISF Charges	2205	0	67,082	75,000	75,000
Special Services ISF	2206	50,570	91,481	15,924	15,924
Employee Benefits ISF	2210	2,599,150	2,639,439	2,792,270	2,792,270
Rent And Leases Equipment Noncounty Owned	2231	2,671,488	3,300,295	3,321,146	3,321,146
Software Subscriptions Non ISF	2236	3,888,094	6,380,552	5,701,518	5,701,518
Building Leases And Rentals Noncounty Owned	2241	2,831,663	1,441,015	55,226	55,226
Building Leases And Rentals County Owned	2242	228,424	233,516	240,521	240,521
Storage Charges ISF	2244	13,006	8,104	9,459	9,459
Storage Charges Non ISF	2245	311,882	344,913	341,655	341,655
Building Lease Non Uniform Guidance	2246	234,349	229,739	236,632	236,632
Internal Lease Recovery Expense - Non Uniform Guidance	2248	80,010	81,354	82,105	82,105
Long Term Lease Other Rent	2249	219,345	242,575	310,720	310,720
Computer Equipment <5000	2261	1,084,938	1,466,696	2,577,346	2,577,346
Furniture And Fixtures <5000	2262	178,638	446,608	715,649	715,649
Minor Equipment	2264	2,517,703	750,822	2,776,748	2,776,748
Library Books And Publications	2271	3,549	0	0	0
Training ISF	2272	721	0	0	0
Education Conference And Seminars	2273	406,081	452,683	399,315	399,315
Private Vehicle Mileage	2291	60,047	60,256	52,682	52,682
Travel Expense	2292	390,452	223,815	236,189	236,189
Freight, Express, Other Delivery	2293	111,571	156,727	160,952	160,952
Gas And Diesel Fuel Non ISF	2294	23,509	75,614	122,138	122,138
Transportation Expense	2299	45,363	57,755	37,344	37,344
Gas And Diesel Fuel ISF	2301	55,251	37,021	69,630	69,630
Transportation Charges ISF	2302	120,740	107,200	119,710	119,710
Motorpool ISF	2303	250,489	243,569	282,636	282,636
Transportation Work Order	2304	15,777	21,490	12,048	12,048
Transportation Charges ISF Non Uniform Guidance	2305	4,404	668	0	0
Utilities	2311	6,027,226	6,067,065	6,531,001	6,531,001
Services And Supplies Current Year Adj Increase	2991	335,838	372,149	463,474	463,474
Services And Supplies Current Year Adj Decrease	2992	0	0	0	0
Total Services and Supplies		310,692,165	321,601,581	344,408,652	344,408,652

Fund: E500 Ventura County Medical System
Service Activity: Hospital Care
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Taxes And Assessments	3571	41,475	62,899	592	592
Depreciation Expense	3611	23,176,367	27,971,508	17,231,189	17,231,189
Amortization Expense	3612	0	0	6,783,903	6,783,903
Interfund Expense Administrative	3912	3,853,434	4,063,959	0	0
Total Other Charges		27,071,275	32,098,367	24,015,684	24,015,684
Total Operating Expenses		665,741,964	708,382,367	771,645,715	771,645,715
Operating Income (Loss)		(40,607,600)	(34,492,207)	11,040,491	11,040,491
Nonoperating Revenues					
Investment Income	8911	280,760	1,823,007	595,388	595,388
Investment Income Indirect	8912	13,178	0	0	0
Total Revenue from Use of Money and Property		293,937	1,823,007	595,388	595,388
Gain/Loss on Disposal of Capital Assets	9822	(1,582,449)	(9,961)	0	0
Gain/Loss on Termination of Lease	9852	(125,012)	(389,035)	0	0
Total Other Financing Sources		(1,707,461)	(398,996)	0	0
Total Nonoperating Revenues		(1,413,523)	1,424,011	595,388	595,388
Nonoperating Expenses					
Interest Long Term Revolving Credit Agreement	3412	41,053	24,748	9,671	9,671
Interest On Lease Purchase Payments	3451	7,294,754	7,055,918	6,843,471	6,843,471
Interest On Other Long Term Debt	3452	0	0	0	0
Interest On Finance Purchase Agreement	3455	15,724	5,860	2,928	2,928
Interest On Lease	3456	95,567	180,133	349,888	349,888
Interest On Interfund Loans	3462	0	12,699,695	14,800,000	14,800,000
Total Other Charges		7,447,098	19,966,354	22,005,958	22,005,958
Total Nonoperating Expenses		7,447,098	19,966,354	22,005,958	22,005,958
Income Before Capital Contributions and Transfers		(49,468,221)	(53,034,550)	(10,370,079)	(10,370,079)
Operating Transfers					
Transfers In From Other Funds	9831	23,992,289	28,058,214	28,445,000	28,445,000
Transfers In Tobacco Settlement	9833	3,408,700	3,408,700	3,408,700	3,408,700
Longterm Debt Proceeds	9841	0	(74,883)	0	0
Insurance Recoveries	9851	1,436,518	821,086	0	0
Total Other Financing Sources		28,837,507	32,213,116	31,853,700	31,853,700

Fund: E500 Ventura County Medical System
Service Activity: Hospital Care
Budget Unit: 3300 Ventura County Medical System

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Operating Transfers	28,837,507	32,213,116	31,853,700	31,853,700
Change in Net Position	(20,630,714)	(20,821,434)	21,483,621	21,483,621
Net Position - Beginning Balance				
Net Position - Ending Balance				
Retirement of Long Term Debt				
Lease Purchase Pymt Principal	3311	11,621,339	12,186,183	12,600,000
Other Loan Payments Principal	3312	270,710	284,330	297,555
Finance Purchase Agreement Principal	3315	499,087	234,839	108,082
Lease Principal	3316	5,384,422	5,280,614	5,912,944
Debt Contra	3992	(17,807,592)	(18,017,535)	0
Total Other Charges		(32,035)	(31,569)	18,918,581
Total Retirement of Long Term Debt		(32,035)	(31,569)	18,918,581
Capital Assets				
Buildings And Improvements	4111	501,074	249,989	6,270,000
Leasehold Improvements	4115	0	190,515	0
Magnolia Clinic Build Out	4221	0	604	0
VCMC Pediatric Unit	4241	7,520,535	2,680,184	0
Chemistry Analyzer Lab Space Upgrade	4264	0	118,913	0
Equipment	4601	6,226,129	4,049,529	4,214,336
Computer Software	4701	1,534,057	998,561	2,000,000
Medical Grade Network	4723	331,304	4,997,382	600,000
Total Capital Assets		16,113,099	13,285,677	13,084,336
Total Capital Assets		16,113,099	13,285,677	13,084,336

Fund: E510 Ventura County Health Care Plan

Function: Health & Sanitation

Activity: Health

Ventura Co Health Care Plan - 3390

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	90,583,114	89,335,820	89,943,161	89,943,161
Total Revenues	88,004,480	83,978,043	87,508,556	87,508,556
Net Income (Loss)	(2,578,634)	(5,357,777)	(2,434,605)	(2,434,605)
Auth Positions	60		63	61
FTE Positions	60.0		63.0	61.0

Budget Unit Description:
Ventura County Health Care Plan

Fund: E510 Ventura County Health Care Plan
Service Activity: Health
Budget Unit: 3390 Ventura Co Health Care Plan

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Insurance Premiums Internal	9717	82,495,742	82,774,724	86,523,556	86,523,556
Total Charges for Services		82,495,742	82,774,724	86,523,556	86,523,556
Miscellaneous Revenue	9790	165,432	90,972	135,000	135,000
Total Miscellaneous Revenues		165,432	90,972	135,000	135,000
Total Operating Revenues		82,661,174	82,865,697	86,658,556	86,658,556

Operating Expenses

Regular Salaries	1101	4,533,350	5,437,898	6,511,181	6,511,181
Extra Help	1102	101,436	138,297	137,046	137,046
Overtime	1105	57,151	49,416	55,120	55,120
Supplemental Payments	1106	319,263	359,497	367,297	367,297
Terminations	1107	82,215	90,374	0	0
Retirement Contribution	1121	638,644	820,228	898,196	898,196
OASDI Contribution	1122	289,886	356,579	416,843	416,843
FICA Medicare	1123	72,282	88,499	102,547	102,547
Safe Harbor	1124	1,891	3,593	0	0
457 Supplemental Retirement Plan	1130	1,550	2,483	0	0
Group Insurance	1141	717,581	874,803	1,044,081	1,044,081
Life Insurance For Department Heads And Management	1142	1,547	1,773	1,018	1,018
State Unemployment Insurance	1143	(110)	0	0	0
Management Disability Insurance	1144	14,230	15,673	27,263	27,263
Workers' Compensation Insurance	1165	108,397	114,689	178,415	178,415
401K Plan	1171	140,219	158,806	131,509	131,509
Legacy Health Reimbursement Arrangement	1172	0	0	39,200	39,200
Salary And Employee Benefits Current Year Adj Increase	1991	86,557	98,137	0	0
Total Salaries and Employee Benefits		7,166,090	8,610,744	9,909,716	9,909,716
Voice Data ISF	2032	102,888	91,594	94,925	94,925
Housekeeping Grounds ISF Charges	2058	315	0	0	0
General Insurance Allocation ISF	2071	50,966	55,284	58,561	58,561
Insurance	2072	0	0	24,000	24,000
Income Protection Plan Payments	2080	4,149,906	4,243,168	4,458,591	4,458,591
Facilities And Materials Sq Ft Allocation ISF	2114	230,856	218,592	239,781	239,781
Facilities Projects ISF	2115	28,002	3,505	0	0

Fund: E510 Ventura County Health Care Plan
Service Activity: Health
Budget Unit: 3390 Ventura Co Health Care Plan

Operating Detail	2023-24	2024-25	2025-26	2025-26	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Other Maintenance ISF	2116	599	563	10,000	10,000
Pharmaceuticals	2123	15,300,256	18,015,003	19,910,176	19,910,176
Memberships And Dues	2131	1,999	4,817	100,000	100,000
Cost Allocation Plan Charges	2158	630,363	697,517	550,981	550,981
Miscellaneous Expense	2159	323,577	68,884	0	0
Office Supplies	2161	29,990	29,673	15,000	15,000
Printing And Binding Non ISF	2162	260	46	20,000	20,000
Mail Center ISF	2164	94,772	88,998	108,610	108,610
Purchasing Charges ISF	2165	7,744	9,115	9,220	9,220
Graphics Charges ISF	2166	97,664	85,129	80,000	80,000
Copy Machine Chgs ISF	2167	11,526	13,068	13,579	13,579
Stores ISF	2168	2,662	4,353	1,000	1,000
Miscellaneous Office Expense	2179	16,409	2,752	40,000	40,000
Attorney Services	2185	31,663	26,618	30,000	30,000
Psychiatric Fees	2189	4,087,268	4,361,780	4,566,071	4,566,071
Temporary Help	2192	58,394	24,836	10,000	10,000
Software Maintenance Agreements	2194	7,341	14,549	0	0
Other Medical Services	2195	516,090	536,538	0	0
Professional Medical Services	2197	48,084,367	49,430,598	46,475,210	46,475,210
Other Professional And Specialized Services Non ISF	2199	1,884,364	1,742,601	2,549,415	2,549,415
Employee Health Services	2201	4,766	4,181	7,430	7,430
Information Technology ISF	2202	25,239	77,927	95,633	95,633
Special Services ISF	2206	10,403	7,751	10,117	10,117
Employee Benefits ISF	2210	78,293	77,345	86,662	86,662
Software Subscriptions Non ISF	2236	398,217	438,678	0	0
Storage Charges ISF	2244	2,431	2,538	2,156	2,156
Minor Equipment	2264	55,591	30,532	35,000	35,000
Training ISF	2272	0	227	15,000	15,000
Education Conference And Seminars	2273	2,000	5,822	10,000	10,000
Private Vehicle Mileage	2291	641	1,158	5,000	5,000
Travel Expense	2292	2,592	2,992	5,000	5,000
Motorpool ISF	2303	426	0	607	607
Services And Supplies Current Year Adj Increase	2991	7,896	9,263	0	0
Total Services and Supplies		76,338,734	80,427,994	79,637,725	79,637,725
Taxes And Assessments	3571	73,790	87,385	35,738	35,738
Depreciation Expense	3611	89,712	103,241	114,984	114,984

Fund: E510 Ventura County Health Care Plan
Service Activity: Health
Budget Unit: 3390 Ventura Co Health Care Plan

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Interfund Expense Administrative	3912	74,349	79,086	100,000	100,000
Total Other Charges		237,851	269,712	250,722	250,722
Total Operating Expenses		83,742,676	89,308,450	89,798,163	89,798,163
Operating Income (Loss)		(1,081,502)	(6,442,753)	(3,139,607)	(3,139,607)
Nonoperating Revenues					
Investment Income	8911	1,173,919	1,112,346	850,000	850,000
Total Revenue from Use of Money and Property		1,173,919	1,112,346	850,000	850,000
Gain/Loss on Disposal of Capital Assets	9822	(234)	0	0	0
Total Other Financing Sources		(234)	0	0	0
Total Nonoperating Revenues		1,173,685	1,112,346	850,000	850,000
Nonoperating Expenses					
Interest On Software License	3460	(860)	(540)	0	0
Interest To Providers	3479	13,217	27,910	24,998	24,998
Total Other Charges		12,357	27,370	24,998	24,998
Total Nonoperating Expenses		12,357	27,370	24,998	24,998
Income Before Capital Contributions and Transfers		79,826	(5,357,777)	(2,314,605)	(2,314,605)
Change in Net Position		79,826	(5,357,777)	(2,314,605)	(2,314,605)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Computer Software	4701	0	0	120,000	120,000
Total Capital Assets		0	0	120,000	120,000
Total Capital Assets		0	0	120,000	120,000

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SPECIAL DISTRICTS GOVERNED THROUGH BOARD OF SUPERVISORS

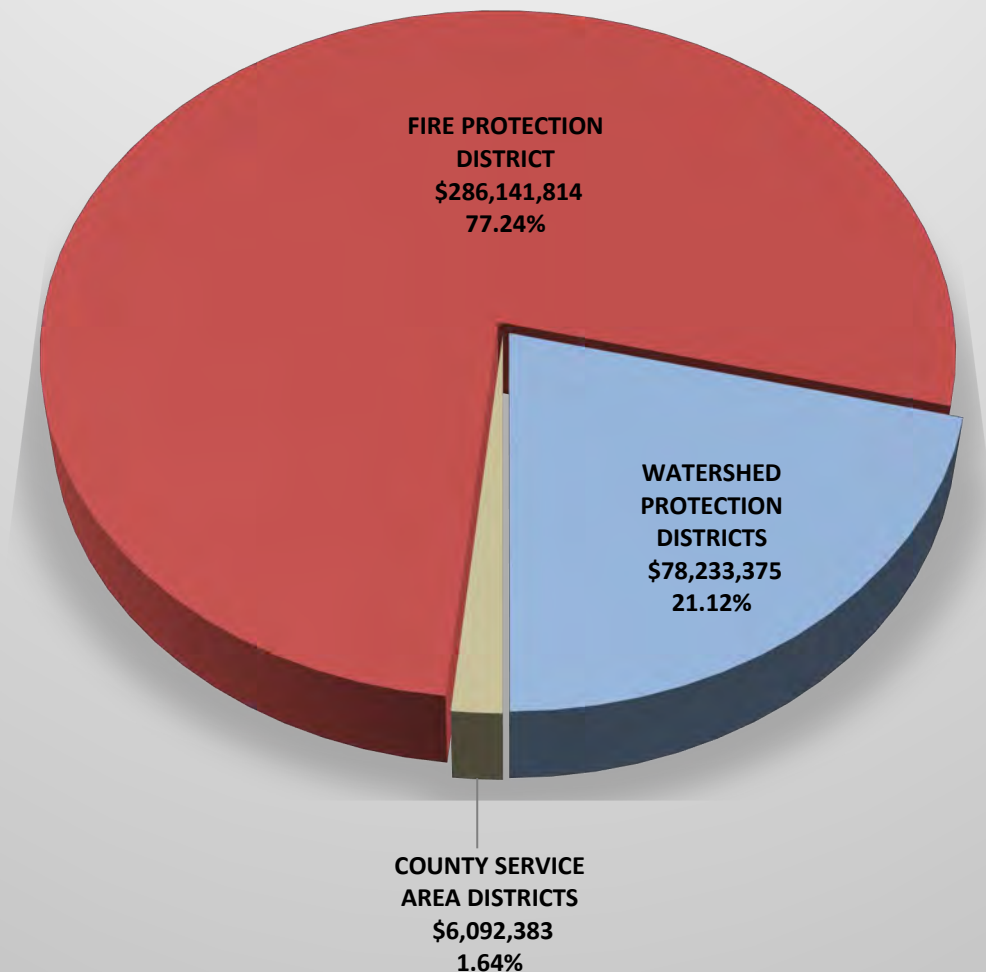
COUNTY OF VENTURA | CALIFORNIA





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

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

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

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

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

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	

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

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.

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

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
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

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

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

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
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

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



SPECIAL DISTRICT – ENTERPRISE FUNDS

COUNTY OF VENTURA | CALIFORNIA





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	
Water & Sanitation Operations								
WW 1 Moorpark	E100	0	4,054,301	31,807,817	35,862,118	35,862,118	0	35,862,118
WW 16 Piru	E110	0	0	2,578,876	2,578,876	1,688,915	889,961	2,578,876
WW 17 Bell Canyon	E120	0	0	26,267,364	26,267,364	4,203,583	22,063,781	26,267,364
WW 19 Somis	E130	0	0	5,795,440	5,795,440	4,861,840	933,600	5,795,440
WW 38 Lake Sherwood	E141	0	523,443	4,834,092	5,357,535	5,357,535	0	5,357,535
Camarillo Airport Sewer System Ent	E150	0	181,170	292,164	473,334	473,334	0	473,334
Total Water & Sanitation Operations		0	4,758,914	71,575,753	76,334,667	52,447,325	23,887,342	76,334,667
Total Special Districts and Other Agencies - Enterprise		0	4,758,914	71,575,753	76,334,667	52,447,325	23,887,342	76,334,667

Fund: E100 WW 1 Moorpark

Function: Public Ways & Facilities

Activity: Public Ways

Waterworks District 1 Moorpark Water - 4300

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	30,899,831	24,331,069	30,621,138	30,621,138
Total Revenues	22,741,000	23,645,677	22,691,100	22,691,100
Net Income (Loss)	(8,158,831)	(685,391)	(7,930,038)	(7,930,038)

Budget Unit Description:
Waterworks District 1 Moorpark Water

Fund: E100 WW 1 Moorpark
Service Activity: Public Ways
Budget Unit: 4300 Waterworks District 1 Moorpark Water

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenue					
Penalties And Costs On Delinquent Taxes	8841	0	1,636	0	0
Total Fines Forfeitures and Penalties		0	1,636	0	0
Rents And Concessions	8931	73,238	60,269	355,600	355,600
Lease Revenue	8935	108,014	116,512	0	0
Other Lease Revenue	8938	(0)	0	0	0
Total Revenue from Use of Money and Property		181,251	176,781	355,600	355,600
State Other	9252	49,557	19,184	0	0
Total Intergovernmental Revenues		49,557	19,184	0	0
Special Assessments	9421	2,696	2,657	0	0
Planning And Engineering Services	9481	115,456	372,546	260,000	260,000
Meter Sales And Install Fee	9613	21,269	74,046	4,200	4,200
Water Sales	9614	17,347,494	21,607,898	21,074,600	21,074,600
Capital Improve Charges	9615	173,265	385,216	268,600	268,600
Water Standby Charges	9616	0	0	1,700	1,700
Other Charges For Services	9708	28,018	36,102	4,600	4,600
Total Charges for Services		17,688,199	22,478,464	21,613,700	21,613,700
Other Sales	9751	214,123	219,041	210,400	210,400
Miscellaneous Revenue	9790	316,726	288,067	361,400	361,400
Total Miscellaneous Revenues		530,849	507,108	571,800	571,800
Total Operating Revenue		18,449,857	23,183,173	22,541,100	22,541,100

Operating Expenses					
Voice Data ISF	2032	3,087	2,925	3,200	3,200
Radio Communications ISF	2033	4,571	1,731	3,000	3,000
General Insurance Allocation ISF	2071	31,562	64,249	51,700	51,700
Equipment Maintenance	2101	870	87,328	5,000	5,000
Equipment Maintenance Contracts	2102	805,909	686,755	905,997	905,997
Maintenance Supplies And Parts	2104	597,735	605,378	750,000	750,000
Buildings And Improvements Maintenance	2112	33,672	76,165	240,000	240,000
Facilities And Materials Sq Ft Allocation ISF	2114	54,324	49,956	69,778	69,778
Facilities Projects ISF	2115	0	0	3,500	3,500
Other Maintenance ISF	2116	13,466	13,228	0	0
Memberships And Dues	2131	1,507	1,582	4,000	4,000
Cash Shortage	2156	0	9	0	0

Fund: E100 WW 1 Moorpark
Service Activity: Public Ways
Budget Unit: 4300 Waterworks District 1 Moorpark Water

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Cost Allocation Plan Charges	2158	101,472	72,100	72,489	72,489
Miscellaneous Expense	2159	99,675	126,213	118,000	118,000
Printing And Binding Non ISF	2162	0	0	500	500
Mail Center ISF	2164	55,932	37,632	63,610	63,610
Purchasing Charges ISF	2165	16,663	19,052	17,503	17,503
Graphics Charges ISF	2166	42,088	44,561	50,000	50,000
Stores ISF	2168	7,443	0	7,700	7,700
Postage And Special Delivery	2169	0	8	0	0
Engineering And Technical Surveys	2183	32,748	29,304	404,500	404,500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	16,486	12,430	20,000	20,000
Attorney Services	2185	115,446	109,604	175,000	175,000
Lab Services - Non Medical	2188	62,632	54,142	66,000	66,000
Collection And Billing Services	2191	70,632	20,847	62,000	62,000
Software Maintenance Agreements	2194	54,990	41,155	50,000	50,000
Other Professional And Specialized Services Non ISF	2199	54,086	27,463	220,000	220,000
Management And Admin Survey ISF	2204	363,500	536,100	502,800	502,800
Public Works ISF Charges	2205	3,188,995	4,305,877	5,125,560	5,125,560
Professional And Specialized Services ISF	2209	0	0	500	500
Publications And Legal Notices	2221	0	0	500	500
Rent And Leases Equipment Noncounty Owned	2231	17,231	17,762	50,000	50,000
Software Subscriptions Non ISF	2236	22,185	27,628	0	0
Computer Equipment <5000	2261	0	0	5,000	5,000
Furniture And Fixtures <5000	2262	0	0	3,000	3,000
Minor Equipment	2264	321,120	309,517	450,000	450,000
Transportation Charges ISF	2302	1,394	1,486	1,531	1,531
Transportation Work Order	2304	10,357	8,818	8,000	8,000
Water Supply Cost	2312	11,138,518	14,267,898	15,495,700	15,495,700
Water And Sewer System Power	2313	622,428	527,268	246,000	246,000
Total Services and Supplies		17,962,724	22,186,173	25,252,068	25,252,068
Depreciation Expense	3611	891,516	881,649	863,100	863,100
Total Other Charges		891,516	881,649	863,100	863,100
Total Operating Expenses		18,854,240	23,067,822	26,115,168	26,115,168
Operating Income (Loss)		(404,383)	115,351	(3,574,068)	(3,574,068)

Fund: E100 WW 1 Moorpark
Service Activity: Public Ways
Budget Unit: 4300 Waterworks District 1 Moorpark Water

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Nonoperating Revenues					
Investment Income	8911	353,315	290,488	150,000	150,000
Lease Interest	8915	178,944	164,818	0	0
Total Revenue from Use of Money and Property		532,259	455,305	150,000	150,000
Gain/Loss on Disposal of Capital Assets	9822	(113,922)	0	0	0
Total Other Financing Sources		(113,922)	0	0	0
Total Nonoperating Revenues		418,337	455,305	150,000	150,000
Income Before Capital Contributions and Transfers		13,954	570,656	(3,424,068)	(3,424,068)
Operating Transfers					
Transfers Out To Other Funds	5111	(75,938)	(16,319)	(255,270)	(255,270)
Total Other Financing Uses		(75,938)	(16,319)	(255,270)	(255,270)
Transfers In From Other Funds	9831	0	7,199	0	0
Total Other Financing Sources		0	7,199	0	0
Total Operating Transfers		(75,938)	(9,120)	(255,270)	(255,270)
Change in Net Assets		(61,984)	561,537	(3,679,338)	(3,679,338)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Land	4011	0	0	50,000	50,000
Water System Improvement	4112	596,300	267,913	1,315,000	1,315,000
Water Construction Project	4114	0	940,417	2,790,700	2,790,700
Equipment	4601	21,273	38,598	0	0
Computer Software	4701	0	0	95,000	95,000
Total Capital Assets		617,573	1,246,928	4,250,700	4,250,700
Total Capital Assets		617,573	1,246,928	4,250,700	4,250,700

Fund: E100 WW 1 Moorpark

Function: Public Ways & Facilities

Activity: Public Ways

Waterworks District 1 Moorpark Sanitation - 4305

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	18,512,709	9,066,374	14,993,680	14,993,680
Total Revenues	13,217,300	5,033,140	9,116,717	9,116,717
Net Income (Loss)	(5,295,409)	(4,033,234)	(5,876,963)	(5,876,963)

Budget Unit Description:
Waterworks District 1 Moorpark Sanitation

Fund: E100 WW 1 Moorpark
Service Activity: Public Ways
Budget Unit: 4305 Waterworks District 1 Moorpark
Sanitation

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenue					
State Other	9252	1,338,843	(1,585,628)	1,400,000	1,400,000
Federal Other	9351	0	0	440,975	440,975
Total Intergovernmental Revenues		1,338,843	(1,585,628)	1,840,975	1,840,975
Planning And Engineering Services	9481	64,189	182,773	61,200	61,200
Sewer Connection Fees	9611	315,403	425,139	216,000	216,000
Sanitation Services	9612	4,502,617	4,793,982	4,792,900	4,792,900
Water Sales	9614	645,532	848,957	833,700	833,700
Other Charges For Services	9708	4,768	7,439	9,200	9,200
Total Charges for Services		5,532,508	6,258,290	5,913,000	5,913,000
Miscellaneous Revenue	9790	70,044	12,382	0	0
Total Miscellaneous Revenues		70,044	12,382	0	0
Total Operating Revenue		6,941,395	4,685,044	7,753,975	7,753,975

Operating Expenses					
Clothing And Personal Supplies	2021	2,254	0	0	0
Voice Data ISF	2032	6,263	5,962	6,830	6,830
Radio Communications ISF	2033	0	0	0	0
General Insurance Allocation ISF	2071	28,618	33,839	39,100	39,100
Equipment Maintenance	2101	21,911	17,521	15,600	15,600
Equipment Maintenance Contracts	2102	1,002,210	978,557	931,800	931,800
Maintenance Supplies And Parts	2104	628,738	833,347	1,010,000	1,010,000
Buildings And Improvements Maintenance	2112	18,195	62,737	425,000	425,000
Facilities And Materials Sq Ft Allocation ISF	2114	101,280	96,000	106,056	106,056
Other Maintenance ISF	2116	0	1,748	5,000	5,000
Memberships And Dues	2131	0	0	1,000	1,000
Cost Allocation Plan Charges	2158	29,030	37,057	41,387	41,387
Miscellaneous Expense	2159	64,187	74,999	127,000	127,000
Printing And Binding Non ISF	2162	90	0	0	0
Mail Center ISF	2164	11,809	18,253	13,425	13,425
Purchasing Charges ISF	2165	12,988	14,897	14,138	14,138
Graphics Charges ISF	2166	16,194	23,436	20,000	20,000
Stores ISF	2168	3,064	0	4,000	4,000
Postage And Special Delivery	2169	0	6	0	0
Engineering And Technical Surveys	2183	16,453	20,557	292,000	292,000

Fund: E100 WW 1 Moorpark
Service Activity: Public Ways
Budget Unit: 4305 Waterworks District 1 Moorpark
Sanitation

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	177,790	112,437	30,000	30,000
Attorney Services	2185	28,974	102,090	15,000	15,000
Lab Services - Non Medical	2188	177,672	216,352	134,000	134,000
Collection And Billing Services	2191	31,592	5,873	18,000	18,000
Software Maintenance Agreements	2194	12,939	10,383	11,000	11,000
Other Professional And Specialized Services Non ISF	2199	82,704	158,341	185,000	185,000
Management And Admin Survey ISF	2204	197,825	253,400	342,251	342,251
Public Works ISF Charges	2205	2,839,787	3,158,299	3,594,165	3,594,165
Rent And Leases Equipment Noncounty Owned	2231	17,164	7,219	40,000	40,000
Software Subscriptions Non ISF	2236	24,397	16,581	0	0
Computer Equipment <5000	2261	0	0	25,000	25,000
Furniture And Fixtures <5000	2262	0	0	5,000	5,000
Minor Equipment	2264	40,376	31,357	20,300	20,300
Gas And Diesel Fuel ISF	2301	697	0	862	862
Transportation Charges ISF	2302	4,016	3,751	3,416	3,416
Transportation Work Order	2304	3,209	2,852	10,000	10,000
Transportation Charges ISF Non Uniform Guidance	2305	55	13	0	0
Water And Sewer System Power	2313	608,077	602,636	638,800	638,800
Total Services and Supplies		6,210,559	6,900,499	8,125,130	8,125,130
Depreciation Expense	3611	1,294,672	1,245,699	1,241,100	1,241,100
Total Other Charges		1,294,672	1,245,699	1,241,100	1,241,100
Total Operating Expenses		7,505,231	8,146,199	9,366,230	9,366,230
Operating Income (Loss)		(563,836)	(3,461,154)	(1,612,255)	(1,612,255)
Nonoperating Revenues					
Investment Income	8911	303,399	343,526	333,800	333,800
Total Revenue from Use of Money and Property		303,399	343,526	333,800	333,800
Gain/Loss on Disposal of Capital Assets	9822	(92,504)	21,964	0	0
Fa System Sale Proceeds	9823	0	(17,394)	0	0
Total Other Financing Sources		(92,504)	4,570	0	0
Total Nonoperating Revenues		210,895	348,096	333,800	333,800
Income Before Capital Contributions and Transfers		(352,941)	(3,113,058)	(1,278,455)	(1,278,455)

Fund: E100 WW 1 Moorpark
Service Activity: Public Ways
Budget Unit: 4305 Waterworks District 1 Moorpark
Sanitation

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Transfers					
Transfers Out To Other Funds	5111	(49,689)	(48,796)	(125,450)	(125,450)
Total Other Financing Uses		(49,689)	(48,796)	(125,450)	(125,450)
Longterm Debt Proceeds	9841	0	0	1,028,942	1,028,942
Total Other Financing Sources		0	0	1,028,942	1,028,942
Total Operating Transfers		(49,689)	(48,796)	903,492	903,492
Change in Net Assets		(402,630)	(3,161,854)	(374,963)	(374,963)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Sewer System Improvement	4113	85,004	7,756	2,475,000	2,475,000
Sewer Construction Project 1099	4116	1,617,080	823,836	3,017,000	3,017,000
Equipment	4601	33,375	39,788	0	0
Computer Software	4701	0	0	10,000	10,000
Total Capital Assets		1,735,459	871,380	5,502,000	5,502,000
Total Capital Assets		1,735,459	871,380	5,502,000	5,502,000

Fund: E110 WW 16 Piru

Function: Public Ways & Facilities

Activity: Public Ways

Waterworks District 16 Piru Sanitation - 4320

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	3,957,313	1,309,280	2,662,368	2,662,368
Total Revenues	3,443,570	1,793,757	2,578,876	2,578,876
Net Income (Loss)	(513,743)	484,477	(83,492)	(83,492)

Budget Unit Description:
Waterworks District 16 Piru Sanitation

Fund: E110 WW 16 Piru
Service Activity: Public Ways
Budget Unit: 4320 Waterworks District 16 Piru
Sanitation

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenue					
Penalties And Costs On Delinquent Taxes	8841	11,379	9,111	0	0
Total Fines Forfeitures and Penalties		11,379	9,111	0	0
State Other	9252	(96,926)	376,697	0	0
Federal Aid COVID-19	9352	0	0	541,889	541,889
Total Intergovernmental Revenues		(96,926)	376,697	541,889	541,889
Special Assessments	9421	1,112,739	1,126,801	1,126,138	1,126,138
Planning And Engineering Services	9481	11,311	6,010	0	0
Sewer Connection Fees	9611	263,841	102,084	21,960	21,960
Sanitation Services	9612	39,438	143,077	52,560	52,560
Sewer Standby Charges	9617	0	0	6,508	6,508
Other Charges For Services	9708	3,068	2,110	500	500
Cost Allocation Plan Revenue	9731	0	0	500	500
Total Charges for Services		1,430,398	1,380,082	1,208,166	1,208,166
Miscellaneous Revenue	9790	0	3,140	3,050	3,050
Total Miscellaneous Revenues		0	3,140	3,050	3,050
Total Operating Revenue		1,344,851	1,769,031	1,753,105	1,753,105
Operating Expenses					
Voice Data ISF	2032	388	361	368	368
General Insurance Allocation ISF	2071	1,960	2,107	3,200	3,200
Equipment Maintenance	2101	0	1,016	10,000	10,000
Equipment Maintenance Contracts	2102	155,486	156,835	300,400	300,400
Maintenance Supplies And Parts	2104	61,566	36,358	90,000	90,000
Buildings And Improvements Maintenance	2112	12,750	11,289	40,000	40,000
Facilities And Materials Sq Ft Allocation ISF	2114	6,072	6,444	10,082	10,082
Other Maintenance ISF	2116	2,094	3,126	3,126	3,126
Cost Allocation Plan Charges	2158	4,861	6,506	6,367	6,367
Miscellaneous Expense	2159	34,993	36,522	40,000	40,000
Printing And Binding Non ISF	2162	0	0	200	200
Mail Center ISF	2164	317	878	360	360
Purchasing Charges ISF	2165	1,384	1,667	1,831	1,831
Graphics Charges ISF	2166	1,565	3,904	0	0
Stores ISF	2168	189	0	0	0
Engineering And Technical Surveys	2183	0	0	59,500	59,500

Fund: E110 WW 16 Piru
Service Activity: Public Ways
Budget Unit: 4320 Waterworks District 16 Piru
Sanitation

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Attorney Services	2185	4,561	1,092	10,000	10,000
Lab Services - Non Medical	2188	44,543	36,707	51,500	51,500
Collection And Billing Services	2191	2,996	2,888	0	0
Software Maintenance Agreements	2194	808	830	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	28,353	88,765	72,000	72,000
Management And Admin Survey ISF	2204	90,500	127,500	123,700	123,700
Public Works ISF Charges	2205	302,212	416,103	392,800	392,800
Publications And Legal Notices	2221	0	0	100	100
Rent And Leases Equipment Noncounty Owned	2231	44,653	39,761	45,000	45,000
Software Subscriptions Non ISF	2236	1,975	1,135	0	0
Building Leases And Rentals Noncounty Owned	2241	340	0	300	300
Computer Equipment <5000	2261	0	0	2,500	2,500
Minor Equipment	2264	24,185	3,843	400	400
Transportation Charges ISF	2302	0	15	0	0
Transportation Work Order	2304	0	532	0	0
Water And Sewer System Power	2313	123,283	115,983	123,283	123,283
Sewage Treatment Costs	2314	0	0	2,000	2,000
Total Services and Supplies		952,035	1,102,167	1,390,017	1,390,017
Depreciation Expense	3611	220,402	219,796	220,402	220,402
Total Other Charges		220,402	219,796	220,402	220,402
Total Operating Expenses		1,172,437	1,321,963	1,610,419	1,610,419
Operating Income (Loss)		172,414	447,068	142,686	142,686
Nonoperating Revenues					
Investment Income	8911	27,949	24,726	12,745	12,745
Total Revenue from Use of Money and Property		27,949	24,726	12,745	12,745
Gain/Loss on Disposal of Capital Assets	9822	(1,406)	0	100	100
Total Other Financing Sources		(1,406)	0	100	100
Total Nonoperating Revenues		26,543	24,726	12,845	12,845
Nonoperating Expenses					
Interest On Other Long Term Debt	3452	128,753	46,029	62,796	62,796
Interest On Short Term Debt	3471	10,079	0	0	0
Total Other Charges		138,832	46,029	62,796	62,796

Fund: E110 WW 16 Piru
Service Activity: Public Ways
Budget Unit: 4320 Waterworks District 16 Piru
Sanitation

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Nonoperating Expenses		138,832	46,029	62,796	62,796
Income Before Capital Contributions and Transfers		60,124	425,765	92,735	92,735
Operating Transfers					
Transfers Out To Other Funds	5111	(4,712)	0	(15,700)	(15,700)
Total Other Financing Uses		(4,712)	0	(15,700)	(15,700)
Transfers In From Other Funds	9831	1,960,983	0	0	0
Longterm Debt Proceeds	9841	0	0	812,926	812,926
Total Other Financing Sources		1,960,983	0	812,926	812,926
Total Operating Transfers		1,956,271	0	797,226	797,226
Change in Net Assets		2,016,396	425,765	889,961	889,961
Net Position - Beginning Balance					
Net Position - Ending Balance					
Retirement of Long Term Debt					
Other Loan Payments Principal	3312	353,032	0	545,668	545,668
Lease Principal	3316	0	0	300	300
Debt Contra	3992	(175,638)	(177,394)	0	0
Total Other Charges		177,394	(177,394)	545,968	545,968
Total Retirement of Long Term Debt		177,394	(177,394)	545,968	545,968
Capital Assets					
Sewer System Improvement	4113	1,637,638	118,682	427,485	427,485
Total Capital Assets		1,637,638	118,682	427,485	427,485
Total Capital Assets		1,637,638	118,682	427,485	427,485

Fund: E120 WW 17 Bell Canyon

Function: Public Ways & Facilities

Activity: Public Ways

Waterworks District 17 Bell Canyon Water - 4330

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	5,110,661	3,983,056	26,930,383	26,930,383
Total Revenues	3,612,053	3,416,693	26,267,364	26,267,364
Net Income (Loss)	(1,498,608)	(566,363)	(663,019)	(663,019)

Budget Unit Description:
Waterworks District 17 Bell Canyon Water

Fund: E120 WW 17 Bell Canyon
Service Activity: Public Ways
Budget Unit: 4330 Waterworks District 17 Bell Canyon Water

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenue					
Penalties And Costs On Delinquent Taxes	8841	22	205	300	300
Total Fines Forfeitures and Penalties		22	205	300	300
Special Assessments	9421	8,090	5,578	6,935	6,935
Meter Sales And Install Fee	9613	2,294	1,749	2,500	2,500
Water Sales	9614	2,466,710	3,230,060	4,111,689	4,111,689
Capital Improve Charges	9615	1,390	0	2,600	2,600
Other Charges For Services	9708	5,712	4,492	1,700	1,700
Total Charges for Services		2,484,197	3,241,879	4,125,424	4,125,424
Other Sales	9751	1,202	1,169	6,169	6,169
Miscellaneous Revenue	9790	33,100	41,974	34,478	34,478
Total Miscellaneous Revenues		34,302	43,143	40,647	40,647
Total Operating Revenue		2,518,521	3,285,227	4,166,371	4,166,371

Operating Expenses					
Communications	2031	640	591	394	394
Voice Data ISF	2032	910	(831)	1,001	1,001
General Insurance Allocation ISF	2071	2,263	4,413	3,800	3,800
Equipment Maintenance	2101	0	35	10,000	10,000
Equipment Maintenance Contracts	2102	106,549	76,374	90,500	90,500
Maintenance Supplies And Parts	2104	47,110	65,440	50,000	50,000
Buildings And Improvements Maintenance	2112	2,174	954	55,000	55,000
Cost Allocation Plan Charges	2158	17,141	8,909	8,500	8,500
Miscellaneous Expense	2159	8,518	9,376	18,000	18,000
Printing And Binding Non ISF	2162	0	0	500	500
Mail Center ISF	2164	2,598	2,568	2,953	2,953
Purchasing Charges ISF	2165	997	1,355	1,376	1,376
Graphics Charges ISF	2166	4,765	6,031	2,378	2,378
Stores ISF	2168	782	0	800	800
Engineering And Technical Surveys	2183	0	0	26,300	26,300
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	737	0	0
Attorney Services	2185	3,497	6,074	6,000	6,000
Lab Services - Non Medical	2188	7,929	6,830	8,500	8,500
Collection And Billing Services	2191	5,292	1,387	4,200	4,200
Software Maintenance Agreements	2194	6,891	4,559	10,000	10,000

Fund: E120 WW 17 Bell Canyon
Service Activity: Public Ways
Budget Unit: 4330 Waterworks District 17 Bell Canyon Water

Operating Detail		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	3,396	338	6,000	6,000
Management And Admin Survey ISF	2204	134,325	159,600	181,300	181,300
Public Works ISF Charges	2205	308,474	422,018	618,400	618,400
Rent And Leases Equipment Noncounty Owned	2231	116	286	2,000	2,000
Software Subscriptions Non ISF	2236	2,713	1,248	0	0
Minor Equipment	2264	7,834	7,437	30,500	30,500
Water Supply Cost	2312	1,583,011	2,176,341	2,760,634	2,760,634
Water And Sewer System Power	2313	6,360	6,181	8,000	8,000
Total Services and Supplies		2,264,284	2,968,250	3,907,036	3,907,036
Depreciation Expense	3611	277,877	161,457	277,877	277,877
Total Other Charges		277,877	161,457	277,877	277,877
Total Operating Expenses		2,542,161	3,129,707	4,184,913	4,184,913
Operating Income (Loss)		(23,640)	155,519	(18,542)	(18,542)
Nonoperating Revenues					
Investment Income	8911	114,822	131,466	100,993	100,993
Total Revenue from Use of Money and Property		114,822	131,466	100,993	100,993
Premium On Investments	9843	0	0	22,000,000	22,000,000
Total Other Financing Sources		0	0	22,000,000	22,000,000
Total Nonoperating Revenues		114,822	131,466	22,100,993	22,100,993
Income Before Capital Contributions and Transfers		91,182	286,986	22,082,451	22,082,451
Operating Transfers					
Transfers Out To Other Funds	5111	(5,446)	0	(18,670)	(18,670)
Total Other Financing Uses		(5,446)	0	(18,670)	(18,670)
Total Operating Transfers		(5,446)	0	(18,670)	(18,670)
Change in Net Assets		85,736	286,986	22,063,781	22,063,781
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Water System Improvement	4112	0	0	50,000	50,000

Fund: E120 WW 17 Bell Canyon

Service Activity: Public Ways

Budget Unit: 4330 Waterworks District 17 Bell Canyon Water

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Water Construction Project4114	134,857	853,348	22,676,800	22,676,800
Total Capital Assets	134,857	853,348	22,726,800	22,726,800
Total Capital Assets	134,857	853,348	22,726,800	22,726,800

Fund: E130 WW 19 Somis

Function: Public Ways & Facilities

Activity: Public Ways

Waterworks District 19 Somis Water - 4340

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	8,927,839	5,172,257	6,915,640	6,915,640
Total Revenues	7,746,000	4,326,515	5,795,440	5,795,440
Net Income (Loss)	(1,181,839)	(845,742)	(1,120,200)	(1,120,200)

Budget Unit Description:
Waterworks District 19 Somis Water

Fund: E130 WW 19 Somis
Service Activity: Public Ways
Budget Unit: 4340 Waterworks District 19 Somis
Water

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenue					
State Other	9252	136,483	0	0	0
Total Intergovernmental Revenues		136,483	0	0	0
Special Assessments	9421	93,317	96,574	90,000	90,000
Planning And Engineering Services	9481	68,800	269,818	20,000	20,000
Meter Sales And Install Fee	9613	33,670	2,566	1,000	1,000
Water Sales	9614	2,800,575	3,790,015	3,751,340	3,751,340
Capital Improve Charges	9615	511,659	9,654	0	0
Other Charges For Services	9708	4,611	7,198	3,000	3,000
Total Charges for Services		3,512,633	4,175,825	3,865,340	3,865,340
Other Sales	9751	17,371	22,259	17,500	17,500
Miscellaneous Revenue	9790	44,687	58,824	40,000	40,000
Total Miscellaneous Revenues		62,059	81,084	57,500	57,500
Total Operating Revenue		3,711,174	4,256,909	3,922,840	3,922,840
Operating Expenses					
Voice Data ISF	2032	4,557	4,462	5,000	5,000
General Insurance Allocation ISF	2071	3,042	6,300	5,400	5,400
Equipment Maintenance	2101	130	143	4,000	4,000
Equipment Maintenance Contracts	2102	207,860	187,941	306,300	306,300
Maintenance Supplies And Parts	2104	357,901	330,629	315,500	315,500
Buildings And Improvements Maintenance	2112	180,791	274,425	340,000	340,000
Cost Allocation Plan Charges	2158	10,099	40,874	17,900	17,900
Miscellaneous Expense	2159	28,013	31,860	62,500	62,500
Printing And Binding Non ISF	2162	0	74	1,000	1,000
Mail Center ISF	2164	4,943	5,124	5,600	5,600
Purchasing Charges ISF	2165	6,202	7,488	7,000	7,000
Graphics Charges ISF	2166	7,373	8,927	6,000	6,000
Stores ISF	2168	1,442	0	0	0
Engineering And Technical Surveys	2183	0	0	56,100	56,100
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	8,789	4,387	0	0
Attorney Services	2185	23,817	22,783	60,000	60,000
Lab Services - Non Medical	2188	23,714	31,281	25,000	25,000
Collection And Billing Services	2191	6,813	2,044	6,500	6,500
Software Maintenance Agreements	2194	10,601	4,993	0	0

Fund: E130 WW 19 Somis
Service Activity: Public Ways
Budget Unit: 4340 Waterworks District 19 Somis
Water

Operating Detail	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	5,930	698	10,000
County Geographical Information Systems Expense ISF	2203	0	0	100
Management And Admin Survey ISF	2204	197,100	257,300	258,200
Public Works ISF Charges	2205	1,109,782	1,611,561	1,415,830
Rent And Leases Equipment Noncounty Owned	2231	51,554	75,192	55,000
Software Subscriptions Non ISF	2236	4,408	2,395	5,000
Computer Equipment <5000	2261	0	0	2,000
Minor Equipment	2264	44,433	85,478	155,700
Transportation Charges ISF	2302	181	185	200
Transportation Work Order	2304	5,203	5,992	0
Water Supply Cost	2312	219,017	677,465	614,600
Water And Sewer System Power	2313	814,427	879,256	698,800
Total Services and Supplies		3,338,125	4,559,257	4,439,230
Depreciation Expense	3611	328,220	420,455	324,100
Total Other Charges		328,220	420,455	324,100
Total Operating Expenses		3,666,345	4,979,712	4,763,330
Operating Income (Loss)		44,829	(722,803)	(840,490)
Nonoperating Revenues				
Investment Income	8911	87,523	94,279	72,600
Total Revenue from Use of Money and Property		87,523	94,279	72,600
Gain/Loss on Disposal of Capital Assets	9822	0	(24,673)	0
Total Other Financing Sources		0	(24,673)	0
Total Nonoperating Revenues		87,523	69,606	72,600
Nonoperating Expenses				
Interest Long Term Revolving Credit Agreement	3412	118,474	101,019	71,900
Total Other Charges		118,474	101,019	71,900
Nonoperating Expenses		118,474	101,019	71,900
Income Before Capital Contributions and Transfers		13,878	(754,216)	(839,790)
Operating Transfers				
Transfers Out To Other Funds	5111	(7,322)	0	(26,610)

Fund: E130 WW 19 Somis
Service Activity: Public Ways
Budget Unit: 4340 Waterworks District 19 Somis Water

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Other Financing Uses	(7,322)	0	(26,610)	(26,610)
Longterm Debt Proceeds 9841	0	0	1,800,000	1,800,000
Total Other Financing Sources	0	0	1,800,000	1,800,000
Total Operating Transfers	(7,322)	0	1,773,390	1,773,390
Change in Net Assets	6,556	(754,216)	933,600	933,600
Net Position - Beginning Balance				
Net Position - Ending Balance				
Retirement of Long Term Debt				
Other Loan Payments Principal 3312	66,935	72,964	86,000	86,000
Debt Contra 3992	(66,935)	(72,964)	0	0
Total Other Charges	0	0	86,000	86,000
Total Retirement of Long Term Debt	0	0	86,000	86,000
Capital Assets				
Water System Improvement 4112	91,319	91,299	1,967,800	1,967,800
Water Construction Project 4114	0	227	0	0
Equipment 4601	149,588	0	0	0
Total Capital Assets	240,906	91,526	1,967,800	1,967,800
Total Capital Assets	240,906	91,526	1,967,800	1,967,800

Fund: E141 WW 38 Lake Sherwood

Function: Public Ways & Facilities

Activity: Public Ways

Waterworks District 38 Lake Sherwood - 4360

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	6,169,906	4,348,883	5,507,535	5,507,535
Total Revenues	4,341,712	4,876,507	4,834,092	4,834,092
Net Income (Loss)	(1,828,194)	527,623	(673,443)	(673,443)

Budget Unit Description:
Waterworks District 38 Lake Sherwood

Fund: E141 WW 38 Lake Sherwood
Service Activity: Public Ways
Budget Unit: 4360 Waterworks District 38 Lake Sherwood

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenue					
Planning And Engineering Services	9481	37,247	28,255	26,809	26,809
Meter Sales And Install Fee	9613	4,620	5,552	2,856	2,856
Water Sales	9614	3,243,430	4,396,997	4,477,997	4,477,997
Capital Improve Charges	9615	75,195	22,455	0	0
Other Charges For Services	9708	9,647	8,305	8,130	8,130
Total Charges for Services		3,370,140	4,461,564	4,515,792	4,515,792
Other Sales	9751	7,465	8,075	8,494	8,494
Miscellaneous Revenue	9790	21,614	29,128	26,094	26,094
Total Miscellaneous Revenues		29,078	37,204	34,588	34,588
Total Operating Revenue		3,399,218	4,498,768	4,550,380	4,550,380
Operating Expenses					
Housekeeping Grounds ISF Charges	2058	0	0	1,000	1,000
General Insurance Allocation ISF	2071	2,255	4,602	4,100	4,100
Equipment Maintenance	2101	0	32	16,000	16,000
Equipment Maintenance Contracts	2102	29,952	20,663	183,600	183,600
Maintenance Supplies And Parts	2104	38,358	19,503	50,000	50,000
Buildings And Improvements Maintenance	2112	401	954	40,000	40,000
Other Maintenance ISF	2116	0	470	0	0
Cost Allocation Plan Charges	2158	23,751	11,059	10,322	10,322
Miscellaneous Expense	2159	13,483	16,650	32,000	32,000
Printing And Binding Non ISF	2162	0	0	1,000	1,000
Mail Center ISF	2164	3,040	3,034	3,456	3,456
Purchasing Charges ISF	2165	1,168	1,530	1,245	1,245
Graphics Charges ISF	2166	5,407	6,638	2,600	2,600
Stores ISF	2168	980	0	700	700
Engineering And Technical Surveys	2183	0	0	62,200	62,200
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	0	691	0	0
Attorney Services	2185	1,743	137	5,000	5,000
Lab Services - Non Medical	2188	7,543	6,911	8,500	8,500
Collection And Billing Services	2191	5,048	1,494	4,900	4,900
Software Maintenance Agreements	2194	5,914	3,595	21,000	21,000
Other Professional And Specialized Services Non ISF	2199	3,600	9,561	410,000	410,000

Fund: E141 WW 38 Lake Sherwood
Service Activity: Public Ways
Budget Unit: 4360 Waterworks District 38 Lake Sherwood

Operating Detail		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	116,900	127,500	161,100	161,100
Public Works ISF Charges	2205	297,746	398,012	625,250	625,250
Rent And Leases Equipment Noncounty Owned	2231	111	268	25,000	25,000
Software Subscriptions Non ISF	2236	2,763	1,559	0	0
Computer Equipment <5000	2261	0	0	10,000	10,000
Minor Equipment	2264	12,505	51,766	70,600	70,600
Water Supply Cost	2312	2,622,618	3,453,606	3,376,403	3,376,403
Water And Sewer System Power	2313	51,590	62,582	65,000	65,000
Total Services and Supplies		3,246,877	4,202,818	5,190,976	5,190,976
Depreciation Expense	3611	146,469	146,066	146,469	146,469
Total Other Charges		146,469	146,066	146,469	146,469
Total Operating Expenses		3,393,345	4,348,883	5,337,445	5,337,445
Operating Income (Loss)		5,872	149,884	(787,065)	(787,065)
Nonoperating Revenues					
Investment Income	8911	334,336	377,739	283,712	283,712
Total Revenue from Use of Money and Property		334,336	377,739	283,712	283,712
Total Nonoperating Revenues		334,336	377,739	283,712	283,712
Income Before Capital Contributions and Transfers		340,208	527,623	(503,353)	(503,353)
Operating Transfers					
Transfers Out To Other Funds	5111	(5,426)	0	(20,090)	(20,090)
Total Other Financing Uses		(5,426)	0	(20,090)	(20,090)
Total Operating Transfers		(5,426)	0	(20,090)	(20,090)
Change in Net Assets		334,782	527,623	(523,443)	(523,443)
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Water System Improvement	4112	0	0	50,000	50,000
Water Construction Project	4114	0	0	100,000	100,000
Equipment	4601	0	0	0	0
Total Capital Assets		0	0	150,000	150,000

Fund: E141 WW 38 Lake Sherwood

Service Activity: Public Ways

Budget Unit: 4360 Waterworks District 38 Lake Sherwood

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Capital Assets	0	0	150,000	150,000

Fund: E150 Camarillo Airport Sewer System
Ent

Function: Public Ways & Facilities

Activity: Public Ways

Camarillo Airport Sanitation - 4370

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	399,806	305,991	473,334	473,334
Total Revenues	375,476	302,498	292,164	292,164
Net Income (Loss)	(24,330)	(3,492)	(181,170)	(181,170)

Budget Unit Description:
Camarillo Airport Sanitation

Fund: E150 Camarillo Airport Sewer System
Ent
Service Activity: Public Ways
Budget Unit: 4370 Camarillo Airport Sanitation

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenue					
Sanitation Services	9612	261,472	279,027	274,333	274,333
Other Charges For Services	9708	0	0	100	100
Cost Allocation Plan Revenue	9731	0	0	200	200
Total Charges for Services		261,472	279,027	274,633	274,633
Miscellaneous Revenue	9790	1,121	1,450	1,000	1,000
Total Miscellaneous Revenues		1,121	1,450	1,000	1,000
Total Operating Revenue		262,593	280,477	275,633	275,633

Operating Expenses					
Voice Data ISF	2032	551	515	608	608
General Insurance Allocation ISF	2071	189	382	300	300
Equipment Maintenance	2101	0	0	1,000	1,000
Equipment Maintenance Contracts	2102	16,000	44,015	53,500	53,500
Maintenance Supplies And Parts	2104	1,099	1,573	26,000	26,000
Buildings And Improvements Maintenance	2112	0	0	22,500	22,500
Cost Allocation Plan Charges	2158	0	1,337	1,687	1,687
Miscellaneous Expense	2159	3,809	3,995	5,000	5,000
Mail Center ISF	2164	349	309	396	396
Purchasing Charges ISF	2165	274	369	344	344
Graphics Charges ISF	2166	1,508	3,062	1,000	1,000
Stores ISF	2168	265	0	500	500
Engineering And Technical Surveys	2183	0	0	61,900	61,900
Attorney Services	2185	93	205	900	900
Lab Services - Non Medical	2188	286	92	1,000	1,000
Collection And Billing Services	2191	422	123	400	400
Software Maintenance Agreements	2194	282	109	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	253	100	2,400	2,400
Management And Admin Survey ISF	2204	34,525	38,400	48,800	48,800
Public Works ISF Charges	2205	69,424	84,577	124,710	124,710
Rent And Leases Equipment Noncounty Owned	2231	1	0	7,500	7,500
Software Subscriptions Non ISF	2236	491	109	500	500
Computer Equipment <5000	2261	0	0	1,500	1,500
Minor Equipment	2264	0	8,751	0	0
Water And Sewer System Power	2313	3,986	3,287	4,000	4,000

Fund: E150 Camarillo Airport Sewer System
Ent
Service Activity: Public Ways
Budget Unit: 4370 Camarillo Airport Sanitation

Operating Detail		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	71,735	80,456	70,000	70,000
Total Services and Supplies		205,543	271,766	437,445	437,445
Depreciation Expense	3611	34,319	34,225	34,319	34,319
Total Other Charges		34,319	34,225	34,319	34,319
Total Operating Expenses		239,862	305,991	471,764	471,764
Operating Income (Loss)		22,731	(25,514)	(196,131)	(196,131)
Nonoperating Revenues					
Investment Income	8911	17,182	22,021	16,531	16,531
Total Revenue from Use of Money and Property		17,182	22,021	16,531	16,531
Total Nonoperating Revenues		17,182	22,021	16,531	16,531
Income Before Capital Contributions and Transfers		39,913	(3,492)	(179,600)	(179,600)
Operating Transfers					
Transfers Out To Other Funds	5111	(454)	0	(1,570)	(1,570)
Total Other Financing Uses		(454)	0	(1,570)	(1,570)
Total Operating Transfers		(454)	0	(1,570)	(1,570)
Change in Net Assets		39,459	(3,492)	(181,170)	(181,170)

Net Position - Beginning Balance

Net Position - Ending Balance

APPENDIX A



POSITION DETAIL BY CLASSIFICATION

COUNTY OF VENTURA | CALIFORNIA

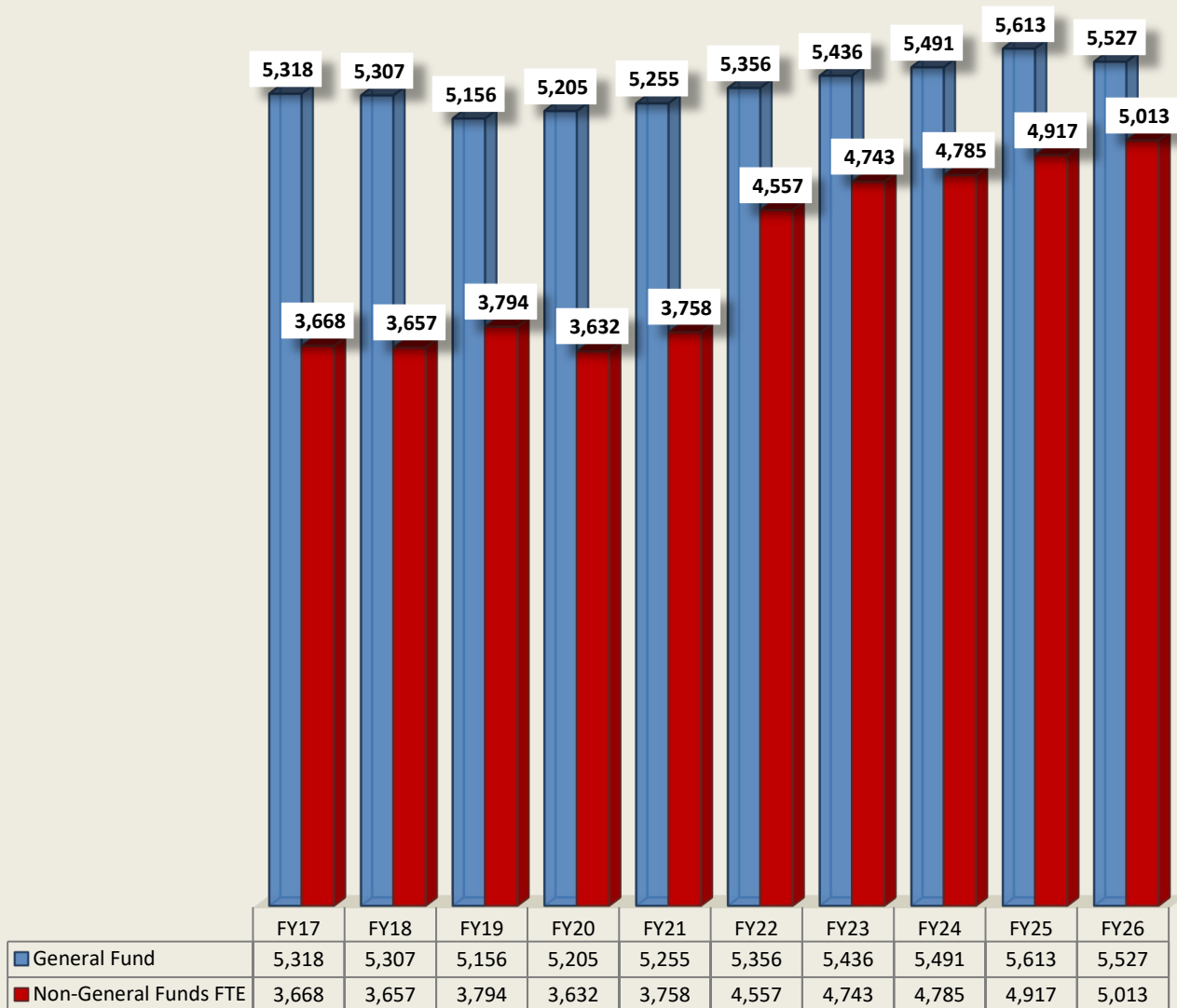




COUNTY OF VENTURA

NUMBER OF COUNTY EMPLOYEES (FTE'S)

TEN FISCAL YEARS



County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
General Government						
1000 - Board of Supervisors						
00438 - Board of Supervisor's Chief St	4,179	5,851	5.00	5	5.00	5
00819 - Supervisors Sr Admin Assistant	3,806	5,329	12.00	13	12.00	12
01628 - County Supervisor	6,589	6,589	5.00	5	5.00	5
01921 - Supervisors Admin Asst II	3,559	4,983	3.00	3	3.00	3
1000 - Board of Supervisors Total			25.00	26	25.00	25
1010 - County Executive Office						
00034 - Administrative Officer I	3,250	4,550	1.00	1	1.00	1
00107 - Chief Deputy Executive Officer	7,433	10,408	1.00	1	1.00	1
00108 - Deputy Executive Officer	5,780	8,093	8.00	8	9.00	9
00189 - Executive Assistant-CEO	2,860	4,004	1.00	1	0.00	0
00243 - Labor Relations Manager	5,347	7,486	2.00	2	2.00	2
00261 - County Executive Officer	16,122	16,122	1.00	1	1.00	1
00391 - Personnel Analyst I	3,129	4,381	10.00	10	9.00	9
00432 - Personnel Analyst II	3,582	5,015	17.00	17	17.00	17
00437 - Sr Deputy Executive Officer	6,343	8,881	6.00	6	6.00	6
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00506 - Risk Management Analyst	4,330	6,063	2.00	2	2.00	2
00520 - Assist Chief Dep Clerk BOS	4,416	6,183	1.00	1	2.00	2
00622 - Program Administrator I	2,771	3,880	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	4.00	4	4.00	4
00704 - Deputy Clerk of The Board	2,586	3,620	2.00	2	2.00	2
00705 - Senior Deputy Clerk of the Brd	2,837	3,972	2.00	2	1.00	1
00796 - Accounting Technician-CC	2,213	3,098	2.00	2	3.00	3
00797 - Senior Accounting TechnicianCC	2,379	3,330	2.00	2	2.00	2
00911 - Accountant II-MB	2,832	3,964	0.00	0	1.00	1
00912 - Senior Accountant-MB	3,115	4,361	1.00	1	2.00	2
00913 - Principal Accountant-MB	3,582	5,015	2.00	2	2.00	2
00946 - Manager, Accounting I	3,834	5,368	1.00	1	0.00	0
00947 - Manager, Accounting II	4,260	5,964	0.00	0	1.00	1
01173 - Program Assistant	2,822	3,951	4.00	4	3.00	3
01174 - Senior Program Administrator	3,652	5,113	5.00	5	4.00	4
01314 - Personnel Assistant	2,623	3,672	1.00	1	1.00	1
01336 - Management Assistant II-C	2,211	3,096	1.00	1	1.00	1
01338 - Management Assistant IV-C	2,535	3,549	2.00	2	2.00	2
01349 - Office Assistant II-C	1,725	2,415	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01350 - Office Assistant III-C	1,977	2,769	1.00	1	2.00	2
01354 - Office Assistant IV-C	2,118	2,965	8.00	8	6.00	6
01489 - Program Assistant-NE	2,822	3,951	3.00	3	3.00	3
01492 - Personnel Assistant-NE	2,623	3,672	20.00	20	22.00	22
01642 - Program Management Analyst	5,040	7,057	19.00	19	19.00	19
01651 - Assist County Executive Ofcr	8,363	12,295	2.00	2	2.00	2
01652 - Special Assistant	5,292	7,410	1.00	1	1.00	1
01665 - Executive Assistant - CEO - E	3,108	4,352	0.00	0	1.00	1
01673 - Personnel Management Analyst	4,726	6,617	7.00	7	7.00	7
01674 - Personnel Analyst III	4,417	6,185	19.00	19	19.00	19
01685 - Management Analyst I	3,347	4,686	0.00	0	1.00	1
01687 - Management Analyst II	4,415	6,182	9.00	9	9.00	9
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
05293 - County Chief Financial Officer	9,720	13,607	1.00	1	1.00	1
1010 - County Executive Office Total			173.00	173	176.00	176
1500 - Auditor-Controller						
00236 - Auditor Controller	10,766	10,766	1.00	1	1.00	1
00405 - Senior Accounting Assistant	1,829	2,560	6.00	6	5.00	5
00622 - Program Administrator I	2,771	3,880	1.00	1	1.00	1
00647 - Accounting Technician	2,012	2,816	6.00	6	6.00	6
00648 - Senior Accounting Technician	2,159	3,028	8.00	8	8.00	8
00681 - Information Systems Auditor	3,981	5,574	2.00	2	2.00	2
00811 - Accountant II	2,634	3,688	6.00	6	6.00	6
00812 - Senior Accountant	2,897	4,056	5.00	5	6.00	6
00922 - Finance Analyst II	3,347	4,685	6.00	6	6.00	6
00923 - Senior Finance Analyst	3,681	5,154	6.00	6	6.00	6
00932 - Internal Auditor/Analyst II	2,897	4,056	5.00	5	5.00	5
00933 - Senior Internal Auditor/Analyst	3,186	4,460	1.00	1	1.00	1
00959 - Manager, Accounting-AuditorCon	4,654	6,516	8.00	8	8.00	8
01174 - Senior Program Administrator	3,652	5,113	3.00	3	3.00	3
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01344 - Office Assistant II	1,680	2,070	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	1.00	1	1.00	1
01620 - Assist Auditor-Controller	5,817	8,143	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	3.50	4	3.50	4
01708 - Staff/Services Specialist II	3,054	4,361	3.00	3	3.00	3
01711 - Staff/Services Manager III	3,918	5,485	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
02065 - Deputy Director Auditor Cont	5,331	7,464	4.00	4	4.00	4
1500 - Auditor-Controller Total			80.50	81	80.50	81
1600 - Assessor						
00028 - Cadastral Technician III	2,304	3,226	2.00	2	2.00	2
00029 - Cadastral Technician IV	2,736	3,834	1.00	1	1.00	1
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00090 - Assessor	9,919	9,919	1.00	1	1.00	1
00198 - Imaging Specialist I	1,680	2,187	2.00	2	2.00	2
00199 - Imaging Specialist II	1,705	2,393	1.00	1	1.00	1
00340 - Chief Deputy Assessor	6,014	8,420	2.00	2	2.00	2
00490 - Chief Appraiser	4,201	5,882	6.00	6	6.00	6
00960 - Supervising Appraiser	3,620	5,321	8.00	8	8.00	8
00964 - Appraiser II	2,779	3,896	32.00	32	32.00	32
00965 - Appraiser III	3,084	4,324	18.00	18	18.00	18
00967 - Auditor-Appraiser II	2,779	3,896	8.00	8	7.00	7
00968 - Auditor-Appraiser III	3,009	4,324	5.00	5	5.00	5
00974 - Assessor's Technician II	2,227	2,850	7.00	7	7.00	7
00975 - Assessor's Technician III	2,425	3,104	7.00	7	7.00	7
00977 - Supervising Assessor's Tech	2,520	3,051	1.00	1	1.00	1
00980 - Supervising Auditor-Appraiser	3,620	5,321	2.00	2	2.00	2
01024 - Office Systems Coordinator III	2,967	4,161	1.00	1	1.00	1
01270 - Clerical Supervisor II	2,031	2,844	3.00	3	3.00	3
01333 - Management Assistant III	1,939	2,713	1.00	1	0.00	0
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	11.00	11	11.00	11
01347 - Office Assistant IV	1,719	2,404	5.00	5	5.00	5
01611 - Administrative Assistant III	2,535	3,555	1.00	1	1.00	1
01621 - Office Systems Coordinator IV	3,525	4,682	3.00	3	3.00	3
1600 - Assessor Total			130.00	130	128.00	128
1700 - Treasurer Tax Collector						
00033 - Administrative Officer II	3,569	4,997	1.00	1	1.00	1
00404 - Accounting Assistant II	1,680	2,328	8.00	8	8.00	8
00405 - Senior Accounting Assistant	1,829	2,560	3.00	3	3.00	3
00647 - Accounting Technician	2,012	2,816	9.00	9	9.00	9
00648 - Senior Accounting Technician	2,159	3,028	3.00	3	3.00	3
00649 - Supervising Accounting Techncn	2,434	3,408	5.00	5	5.00	5
00810 - Accountant I	2,371	3,319	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00923 - Senior Finance Analyst	3,681	5,154	1.00	1	1.00	1
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
00957 - Manager, Accounting-TreasTaxCo	4,260	5,964	1.00	1	1.00	1
01044 - Assist Treasurer-Tax Collector	5,390	7,546	2.00	2	2.00	2
01276 - Collections Officer III	1,716	2,401	2.00	2	2.00	2
01611 - Administrative Assistant III	2,535	3,555	1.00	1	1.00	1
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
01975 - Treasurer-Tax Collector	9,602	9,602	1.00	1	1.00	1
02187 - Senior Revenue Officer	2,244	3,142	2.00	2	2.00	2
1700 - Treasurer Tax Collector Total			43.00	43	43.00	43
1800 - County Counsel						
00040 - Principal Asst County Counsel	7,245	10,145	3.00	3	3.00	3
00302 - Chief Assist County Counsel	7,772	10,882	1.00	1	1.00	1
00393 - Civil Law Clerk	2,793	3,910	2.00	2	2.00	2
00455 - County Counsel	12,827	12,827	1.00	1	1.00	1
00913 - Principal Accountant-MB	3,582	5,015	1.00	1	1.00	1
01168 - Civil Attorney III	5,638	7,893	2.00	2	2.00	2
01319 - Legal Management Asst II-C	2,206	3,089	1.00	1	1.00	1
01340 - Legal Management Asst III-C	2,472	3,460	5.00	5	5.00	5
01341 - Legal Management Asst IV-C	2,768	3,875	3.00	3	3.00	3
01579 - Senior Civil Attorney	6,553	9,175	20.00	20	20.00	20
01784 - Administrative Svcs Drctr I	4,247	5,945	1.00	1	1.00	1
1800 - County Counsel Total			40.00	40	40.00	40
1850 - Civil Service Commission						
00191 - Civil Service Commission Asst	3,440	4,817	0.56	1	0.56	1
1850 - Civil Service Commission Total			0.56	1	0.56	1
1900 - County Clerk and Recorder						
00030 - Administrative Assistant I	2,096	2,933	1.00	1	1.00	1
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00193 - Assist County Clerk & Recorder	5,515	7,722	1.00	1	1.00	1
00202 - Clerk/Recorder Prgrm Sprvsr II	2,188	3,026	4.00	4	4.00	4
00395 - Clerk Recorder	9,521	9,521	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	1.00	1	1.00	1
00647 - Accounting Technician	2,012	2,816	2.00	2	2.00	2
00723 - Clerk-Recorder Compliance Ofcr	5,515	7,722	1.00	1	1.00	1
00811 - Accountant II	2,634	3,688	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
01022 - Office Systems Coordinator I	2,310	3,247	1.00	1	1.00	1
01359 - Records Technician II	1,680	2,196	4.00	4	2.00	2
01360 - Records Technician III	1,688	2,361	16.00	16	18.00	18
01363 - Records Technician IV	1,770	2,479	7.00	7	6.00	6
01611 - Administrative Assistant III	2,535	3,555	0.00	0	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	2.00	2	2.00	2
1900 - County Clerk and Recorder Total			45.00	45	45.00	45
1920 - Elections Division						
00188 - Assist Registrar of Voters	4,768	6,676	1.00	1	1.00	1
00201 - Clerk/Recorder Prgrm Sprvsr I	2,087	2,664	1.00	1	1.00	1
00202 - Clerk/Recorder Prgrm Sprvsr II	2,188	3,026	3.00	3	3.00	3
00316 - Warehouse Coordinator	1,751	2,452	1.00	1	1.00	1
00326 - Elections Precinct Coordinator	2,013	2,819	1.00	1	1.00	1
01022 - Office Systems Coordinator I	2,310	3,247	1.00	1	1.00	1
01359 - Records Technician II	1,680	2,196	1.00	1	0.00	0
01360 - Records Technician III	1,688	2,361	5.00	5	6.00	6
01363 - Records Technician IV	1,770	2,479	4.00	4	4.00	4
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
1920 - Elections Division Total			20.00	20	20.00	20
General Government Subtotal			557.06	559	558.06	559
Environmental Balance						
2800 - Agriculture Commissioner						
00014 - Management Assistant IV	2,274	3,179	0.00	0	1.00	1
00024 - Environmental Res Analyst I	2,783	3,886	0.00	0	1.00	1
00026 - Environmental Res Analyst III	3,263	4,581	1.00	1	1.00	1
00045 - Agriculture Commissioner	6,245	8,675	1.00	1	1.00	1
00259 - Farm Community Labor Rel Asst	1,777	2,497	1.00	1	1.00	1
00309 - Chief Deputy Agricultural Comm	5,472	7,661	1.00	1	1.00	1
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00510 - Deputy Agricultural Comm	3,939	5,515	4.00	4	4.00	4
00511 - Supervising Ag Insp/Biolgst	2,802	3,922	6.00	6	0.00	0
00512 - Senior Ag Inspctr/Biolgst	2,547	3,566	24.00	24	0.00	0
00513 - Agricultural Inspctr/Biologist	2,219	3,145	2.00	2	0.00	0
00573 - Insect Detection Specialist I	1,680	1,932	6.00	6	6.00	6
00575 - Insect Detection Specialist II	1,680	2,070	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00622 - Program Administrator I	2,771	3,880	0.00	0	1.00	1
00648 - Senior Accounting Technician	2,159	3,028	1.00	1	1.00	1
00811 - Accountant II	2,634	3,688	1.00	1	1.00	1
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1
01202 - Weights & Measures Inspec II	3,165	3,084	3.00	3	0.00	0
01203 - Weights & Measures Inspec III	2,401	3,367	3.00	3	0.00	0
01204 - Supervising Weights & Msrs Ins	2,658	3,728	1.00	1	0.00	0
01333 - Management Assistant III	1,939	2,713	3.00	3	3.00	3
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	0.00	0
01344 - Office Assistant II	1,680	2,070	1.00	1	1.00	1
01350 - Office Assistant III-C	1,977	2,769	1.00	1	0.00	0
02291 - Ag/Weights & Measrs Insp II	2,631	3,428	0.00	0	1.00	1
02292 - Ag/Weights & Measrs Insp III	2,898	3,771	0.00	0	31.00	31
02293 - Supv Agr/Weights & Msrs Inspec	3,191	4,148	0.00	0	7.00	7
2800 - Agriculture Commissioner Total			65.00	65	66.00	66
2860 - Animal Services						
00030 - Administrative Assistant I	2,096	2,933	0.00	0	1.00	1
00070 - Animal Control Officer II	1,873	2,622	17.00	17	13.00	13
00244 - Supervising Animal Control Ofr	2,244	3,142	1.00	1	1.00	1
00362 - Senior Veterinary Techn - Reg	2,554	3,585	1.00	1	1.00	1
00363 - Veterinarian	5,043	7,060	2.00	2	2.00	2
00365 - Veterinary Technician-Registrd	2,221	3,118	4.00	4	4.00	4
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00517 - Veterinary Assistant	1,680	2,400	3.00	3	3.00	3
00569 - Technical Specialist IV-PH	1,882	2,635	4.00	4	4.00	4
00622 - Program Administrator I	2,771	3,880	3.00	3	3.00	3
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00649 - Supervising Accounting Techncn	2,434	3,408	1.00	1	1.00	1
00879 - Animal Care Technician I	1,680	2,334	8.00	8	8.00	8
00880 - Animal Care Technician II	1,873	2,622	8.00	8	10.00	10
00881 - Senior Animal Care Technician	1,999	2,816	4.00	4	4.00	4
00882 - Supervising Animal Care Techn	2,244	3,142	2.00	2	2.00	2
00953 - Animal Control Officer III	1,999	2,816	1.00	1	1.00	1
00954 - Managing Veterinarian	5,525	7,735	1.00	1	1.00	1
01283 - Communications Operator IV	1,794	2,638	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	9.00	9	10.00	10

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01347 - Office Assistant IV	1,719	2,404	1.00	1	1.00	1
01515 - Deputy Director Animal Service	4,548	6,537	1.00	1	1.00	1
01516 - Director Animal Services	6,582	8,775	1.00	1	1.00	1
01709 - Staff/Services Manager I	3,406	4,769	2.00	2	2.00	2
01784 - Administrative Svcs Drctr I	4,247	5,945	1.00	1	1.00	1
2860 - Animal Services Total			79.00	79	79.00	79
2900 - RMA Operations						
00020 - Administrative Aide	1,683	2,356	1.00	1	1.00	1
00034 - Administrative Officer I	3,250	4,550	1.00	1	1.00	1
00405 - Senior Accounting Assistant	1,829	2,560	2.00	2	2.00	2
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00574 - Director Resource Mgmt Agency	7,173	10,043	1.00	1	1.00	1
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00811 - Accountant II	2,634	3,688	1.00	1	1.00	1
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	3.00	3	3.00	3
01064 - Deputy Director II Res Mgt Agy	5,880	8,233	1.00	1	1.00	1
01110 - Resource Mgmt Agy Tech III	2,701	3,789	1.00	1	1.00	1
01173 - Program Assistant	2,822	3,951	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	1.00	1	1.00	1
01179 - Manager-RMA Services II	4,371	6,120	1.00	1	1.00	1
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	1.00	1
01347 - Office Assistant IV	1,719	2,404	1.00	1	1.00	1
01621 - Office Systems Coordinator IV	3,525	4,682	3.00	3	3.00	3
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
02031 - GIS Analyst	3,320	4,409	1.00	1	1.00	1
02037 - GIS Specialist II	2,220	3,108	1.00	1	1.00	1
2900 - RMA Operations Total			26.00	26	26.00	26
2910 - RMA Planning Department						
00031 - Administrative Assistant II	2,304	3,232	0.00	0	1.00	1
00804 - Planner II	2,665	3,726	10.00	10	9.00	9
00805 - Planner III	3,203	4,500	9.00	9	9.00	9
00809 - Deputy Director RMA-Planning	6,418	8,985	1.00	1	1.00	1
00816 - Assist Planning Director RMA	5,569	7,796	1.00	1	1.00	1
01110 - Resource Mgmt Agy Tech III	2,701	3,789	1.00	1	1.00	1
01180 - Manager-RMA ServicesII-Plnng	4,589	6,426	8.00	8	8.00	8

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01189 - Planner IV	3,578	5,280	18.00	18	18.00	18
01270 - Clerical Supervisor II	2,031	2,844	1.00	1	0.00	0
01332 - Management Assistant II	1,803	2,524	1.00	1	1.00	1
01347 - Office Assistant IV	1,719	2,404	1.00	1	1.00	1
2910 - RMA Planning Department Total			51.00	51	50.00	50
2920 - RMA Building and Safety						
01064 - Deputy Director II Res Mgt Agy	5,880	8,233	1.00	1	1.00	1
01108 - Resource Mgmt Agy Tech II-B/S	2,172	3,184	5.00	5	5.00	5
01131 - Building Inspector II	2,490	3,668	5.00	5	5.00	5
01132 - Building Inspector III	2,614	3,849	7.00	7	7.00	7
01133 - Building Inspector IV	2,767	4,075	2.00	2	2.00	2
01179 - Manager-RMA Services II	4,371	6,120	2.00	2	2.00	2
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01662 - Plan Check Engineer III	4,565	5,708	5.00	5	6.00	6
01746 - Staff Engineer	4,708	6,592	1.00	1	1.00	1
2920 - RMA Building and Safety Total			29.00	29	30.00	30
2930 - RMA Environmental Health Dept						
00945 - Environmental Health Spec III	2,750	3,858	32.78	33	32.78	33
01064 - Deputy Director II Res Mgt Agy	5,880	8,233	1.00	1	1.00	1
01103 - Resource Mgmt Agy Tech II-EH	2,150	3,003	8.00	8	8.00	8
01110 - Resource Mgmt Agy Tech III	2,701	3,789	5.00	5	5.00	5
01179 - Manager-RMA Services II	4,371	6,120	4.00	4	4.00	4
01181 - Environmental Health Spec IV	2,964	4,367	22.00	22	22.00	22
01566 - Supervising Environ Hlth Spec	3,345	4,695	8.00	8	8.00	8
2930 - RMA Environmental Health Dept Total			80.78	81	80.78	81
2950 - RMA Code Compliance						
00282 - Code Compliance Officer III	3,079	4,317	7.00	7	7.00	7
00283 - Senior Code Compliance Officer	3,386	4,749	3.00	3	4.00	4
00310 - Senior Paralegal	2,683	3,256	1.00	1	1.00	1
01064 - Deputy Director II Res Mgt Agy	5,880	8,233	1.00	1	1.00	1
01108 - Resource Mgmt Agy Tech II-B/S	2,172	3,184	2.00	2	2.00	2
01179 - Manager-RMA Services II	4,371	6,120	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
2950 - RMA Code Compliance Total			16.00	16	17.00	17
4040 - Public Works Integrated Waste Management Division						
00025 - Environmental Res Analyst II	3,040	4,267	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00026 - Environmental Res Analyst III	3,263	4,581	3.88	4	3.88	4
00030 - Administrative Assistant I	2,096	2,933	0.90	1	0.90	1
00361 - Senior Engineering Manager	5,473	7,664	1.00	1	0.00	0
00708 - PWA Manager III	4,976	6,967	0.00	0	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
4040 - Public Works Integrated Waste Management Division Total			8.78	9	8.78	9
Environmental Balance Subtotal			355.56	356	357.56	358
Health & Human Services						
2880 - Medical Examiners Office						
00341 - Chief Medical Examiner	11,021	15,431	1.00	1	1.00	1
00396 - Chief Hospital Operations-E	6,267	9,214	1.00	1	1.00	1
00636 - Associate Forensic Pathologist	9,250	12,950	1.00	1	1.00	1
01037 - Sr Medical Examiner Investigtr	3,592	4,815	8.00	8	8.00	8
01038 - Assist Chief Medical Examiner	10,000	14,000	1.00	1	1.00	1
01708 - Staff/Services Specialist II	3,054	4,361	1.00	1	1.00	1
01781 - Forensic Pathology Technician	2,061	2,631	3.00	3	3.00	3
2880 - Medical Examiners Office Total			16.00	16	16.00	16
3090 - HCA Emergency Medical Services						
00031 - Administrative Assistant II	2,304	3,232	2.00	2	2.00	2
00301 - Sr Registered Nurse-PublicHlth	4,383	4,733	1.00	1	1.00	1
00307 - Sr Registered Nurse-Hospital	4,564	4,930	1.00	1	0.00	0
00406 - Community Services Coord	2,520	3,412	3.00	3	3.00	3
00623 - Program Administrator II	3,104	4,346	3.00	3	2.00	2
00748 - Program Administrator III	3,250	4,550	3.00	3	4.00	4
01076 - Public Health Division Manager	4,951	6,932	1.00	1	1.00	1
01173 - Program Assistant	2,822	3,951	1.00	1	0.00	0
01174 - Senior Program Administrator	3,652	5,113	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01541 - Supervisor-Public Hlth Svcs	3,897	5,456	1.00	1	1.00	1
01719 - Community Health Worker	1,743	2,448	1.00	1	1.00	1
02114 - Public Health Prog Coordinator	2,820	3,935	2.00	2	2.00	2
3090 - HCA Emergency Medical Services Total			21.00	21	19.00	19
3100 - HCA Public Health						
00031 - Administrative Assistant II	2,304	3,232	3.00	3	2.00	2
00082 - Director Public Health Nursing	5,244	7,342	1.00	1	1.00	1
00166 - Clinical Lab Scientist III	4,058	5,448	1.00	1	1.00	1
00168 - Public Health Social Workr II	2,241	3,298	17.00	17	17.00	17

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00169 - Public Health Social Workr III	2,399	3,532	1.00	1	1.00	1
00170 - Public Health Social Workr IV	2,519	3,796	2.00	2	2.00	2
00300 - Registered Nurse-Public Health	4,051	4,455	67.00	67	61.00	61
00301 - Sr Registered Nurse-PublicHlth	4,383	4,733	12.00	12	11.00	11
00305 - Registered Nurse II	4,166	4,499	3.00	3	3.00	3
00404 - Accounting Assistant II	1,680	2,328	1.00	1	1.00	1
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00406 - Community Services Coord	2,520	3,412	12.00	12	12.00	12
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00518 - Assistant Director Public Hlth	6,088	8,523	1.00	1	1.00	1
00622 - Program Administrator I	2,771	3,880	2.00	2	1.00	1
00623 - Program Administrator II	3,104	4,346	1.00	1	0.00	0
00647 - Accounting Technician	2,012	2,816	1.00	1	0.00	0
00648 - Senior Accounting Technician	2,159	3,028	2.00	2	2.00	2
00748 - Program Administrator III	3,250	4,550	6.00	6	6.00	6
00812 - Senior Accountant	2,897	4,056	2.00	2	2.00	2
00813 - Principal Accountant	3,328	4,659	6.00	6	6.00	6
00839 - Medical Billing Specialist II	1,896	2,406	1.00	1	1.00	1
00840 - Medical Billing Specialist III	2,008	2,549	1.00	1	1.00	1
00855 - HCA Training/Education Asst	1,984	2,777	10.00	10	10.00	10
00857 - Health Education Assistant I	1,680	2,255	1.00	1	1.00	1
00858 - Health Education Assistant II	1,839	2,583	7.00	7	7.00	7
00859 - Health Educator	2,520	3,238	1.00	1	1.00	1
00923 - Senior Finance Analyst	3,681	5,154	1.00	1	1.00	1
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	2.00	2	2.00	2
01076 - Public Health Division Manager	4,951	6,932	2.00	2	2.00	2
01158 - Sr Community Services Worker	1,680	2,070	6.00	6	4.00	4
01173 - Program Assistant	2,822	3,951	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	6.00	6	6.00	6
01270 - Clerical Supervisor II	2,031	2,844	2.00	2	2.00	2
01330 - Medical Office Assistant III	1,680	2,192	8.00	8	5.00	5
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	8.00	8	7.00	7
01347 - Office Assistant IV	1,719	2,404	2.00	2	2.00	2
01360 - Records Technician III	1,688	2,361	3.00	3	3.00	3
01363 - Records Technician IV	1,770	2,479	1.00	1	1.00	1
01398 - Microbiologist III	3,029	4,248	3.00	3	3.00	3

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01430 - Public Health Lab Director	5,005	7,358	1.00	1	1.00	1
01558 - Public Health Officer	8,910	12,474	1.00	1	1.00	1
01611 - Administrative Assistant III	2,535	3,555	2.00	2	2.00	2
01615 - Administrative Assistant IV	2,787	3,908	2.00	2	2.00	2
01621 - Office Systems Coordinator IV	3,525	4,682	2.00	2	2.00	2
01629 - Senior Health Educator	2,520	3,477	2.00	2	2.00	2
01699 - Deputy Director Hlth Care Agy	7,326	10,257	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
01708 - Staff/Services Specialist II	3,054	4,361	2.00	2	2.00	2
01710 - Staff/Services Manager II	3,652	5,113	2.00	2	2.00	2
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
01719 - Community Health Worker	1,743	2,448	19.00	19	13.00	13
01902 - Supervising Public Hlth Nurse	4,002	5,604	6.00	6	6.00	6
02114 - Public Health Prog Coordinator	2,820	3,935	6.00	6	5.00	5
3100 - HCA Public Health Total			259.00	259	235.00	235
3120 - HCA Women Infants and Children						
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00406 - Community Services Coord	2,520	3,412	1.00	1	1.00	1
00748 - Program Administrator III	3,250	4,550	1.00	1	1.00	1
00855 - HCA Training/Education Asst	1,984	2,777	1.00	1	1.00	1
00858 - Health Education Assistant II	1,839	2,583	1.00	1	1.00	1
01270 - Clerical Supervisor II	2,031	2,844	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
02112 - WIC Nutrition Assistant II	1,680	2,073	13.00	13	13.00	13
02113 - WIC Nutrition Assistant III	1,680	2,342	16.00	16	16.00	16
02114 - Public Health Prog Coordinator	2,820	3,935	1.00	1	1.00	1
02116 - Public Health Nutritionist II	2,520	3,322	1.00	1	1.00	1
02117 - Public Health Nutritionist III	2,558	3,764	5.00	5	5.00	5
3120 - HCA Women Infants and Children Total			43.00	43	43.00	43
3140 - HCA Childrens Medical Services						
00014 - Management Assistant IV	2,274	3,179	1.00	1	1.00	1
00030 - Administrative Assistant I	2,096	2,933	1.00	1	1.00	1
00088 - Senior Physical Therapist	3,394	4,999	9.00	9	9.00	9
00168 - Public Health Social Workr II	2,241	3,298	2.00	2	2.00	2
00300 - Registered Nurse-Public Health	4,051	4,455	8.00	8	8.00	8
00301 - Sr Registered Nurse-PublicHlth	4,383	4,733	4.00	4	4.00	4
00406 - Community Services Coord	2,520	3,412	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00748 - Program Administrator III	3,250	4,550	2.00	2	1.00	1
00855 - HCA Training/Education Asst	1,984	2,777	1.00	1	1.00	1
00858 - Health Education Assistant II	1,839	2,583	1.00	1	1.00	1
00944 - Environmental Health Spec II	2,520	3,460	1.00	1	1.00	1
00945 - Environmental Health Spec III	2,750	3,858	1.00	1	1.00	1
01076 - Public Health Division Manager	4,951	6,932	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	1.00	1	1.00	1
01249 - Supervising Therapist I	3,694	5,437	5.00	5	5.00	5
01251 - Supervising Therapist II	3,966	5,563	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	4.00	4	3.00	3
01347 - Office Assistant IV	1,719	2,404	1.00	1	1.00	1
01671 - Senior Occupational Therapist	3,364	4,955	8.00	8	8.00	8
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
01719 - Community Health Worker	1,743	2,448	13.00	13	13.00	13
01902 - Supervising Public Hlth Nurse	4,002	5,604	1.00	1	1.00	1
02008 - Rehabilitation Therpst-PDP IV	5,011	5,011	2.00	2	2.00	2
02110 - Medical Office Assistant IV	1,711	2,391	5.00	5	5.00	5
02117 - Public Health Nutritionist III	2,558	3,764	1.00	1	1.00	1
3140 - HCA Childrens Medical Services Total			77.00	77	75.00	75
3200 - Mental Health						
00030 - Administrative Assistant I	2,096	2,933	2.00	2	2.00	2
00031 - Administrative Assistant II	2,304	3,232	5.00	5	4.00	4
00232 - Registered Nurse-Mental Health	4,311	4,779	1.00	1	1.00	1
00233 - Sr Registered Nurse-MentalHlth	4,738	5,117	6.00	6	7.00	7
00343 - Psychiatric Technician-IPU	2,868	2,990	3.00	3	2.00	2
00404 - Accounting Assistant II	1,680	2,328	2.00	2	2.00	2
00406 - Community Services Coord	2,520	3,412	4.00	4	0.00	0
00430 - Behavioral Health ClinicianIII	2,808	3,933	104.50	106	83.50	85
00431 - Behavioral Health Clinician IV	2,947	4,128	29.00	29	23.00	23
00518 - Asst Director Bhvl/Pblc Health	6,088	8,523	1.00	1	0.00	0
00569 - Technical Specialist IV-PH	1,882	2,635	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	4.00	4	4.00	4
00643 - Assist Chief FinancI Ofc-HCA E	6,737	9,433	1.00	1	1.00	1
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00648 - Senior Accounting Technician	2,159	3,028	5.00	5	5.00	5
00748 - Program Administrator III	3,250	4,550	17.00	17	16.00	16
00811 - Accountant II	2,634	3,688	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00812 - Senior Accountant	2,897	4,056	2.00	2	2.00	2
00838 - Medical Billing Specialist I	1,680	2,098	2.00	2	2.00	2
00839 - Medical Billing Specialist II	1,896	2,406	3.00	3	3.00	3
00840 - Medical Billing Specialist III	2,008	2,549	2.00	2	2.00	2
00841 - Medical Billing Specialist IV	2,229	2,829	3.00	3	3.00	3
00923 - Senior Finance Analyst	3,681	5,154	3.00	3	4.00	4
00947 - Manager, Accounting II	4,260	5,964	2.00	2	2.00	2
00948 - Senior Manager, Accounting	4,686	6,561	1.00	1	1.00	1
01023 - Office Systems Coordinator II	2,536	3,566	2.00	2	2.00	2
01024 - Office Systems Coordinator III	2,967	4,161	1.00	1	1.00	1
01062 - Assistant Director Bhvrl Hlth	6,732	9,426	0.00	0	1.00	1
01073 - Behavioral Health Div Mgr-E	6,139	8,596	0.00	0	6.00	6
01074 - Intensive Services Coordinator	2,434	3,412	0.00	0	3.00	3
01075 - Sr Behavioral Health Manager	4,628	6,479	4.00	4	6.00	6
01077 - Behavioral Health Division Mgr	5,847	8,187	4.00	4	0.00	0
01085 - Behavioral Hlth Clinic Adm III	3,894	5,452	14.00	14	10.00	10
01091 - Behavioral Health Manager II	4,207	5,890	15.00	15	13.00	13
01173 - Program Assistant	2,822	3,951	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	7.00	7	8.00	8
01214 - Mental Hlth Associate	1,914	2,680	12.00	12	10.00	10
01332 - Management Assistant II	1,803	2,524	2.00	2	2.00	2
01333 - Management Assistant III	1,939	2,713	5.00	5	5.00	5
01345 - Office Assistant III	1,680	2,236	7.00	7	13.00	13
01347 - Office Assistant IV	1,719	2,404	15.00	15	13.00	13
01371 - Clinical Nurse Manager	4,588	6,744	1.00	1	1.00	1
01452 - Pharmacist II	3,744	5,508	1.00	1	0.00	0
01474 - Alcohol/Drug Treatment Spe II	1,881	2,633	0.00	0	2.00	2
01476 - Alcohol/Drug Treatment Spe III	2,225	3,118	1.00	1	1.00	1
01485 - Lead Psychologist	4,482	5,826	1.00	1	1.00	1
01486 - Research Psychologist	4,465	6,251	1.00	1	1.00	1
01489 - Program Assistant-NE	2,822	3,951	0.00	0	1.00	1
01588 - Senior Patient Rights Advocate	3,347	4,686	1.00	1	3.00	3
01611 - Administrative Assistant III	2,535	3,555	4.00	4	5.00	5
01615 - Administrative Assistant IV	2,787	3,908	7.00	7	8.00	8
01621 - Office Systems Coordinator IV	3,525	4,682	2.00	2	2.00	2
01634 - Manager-Operations	3,888	5,444	0.00	0	1.00	1
01692 - Senior Psychologist	3,973	5,179	9.00	9	7.00	7

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01699 - Deputy Director Hlth Care Agy	7,326	10,257	1.00	1	1.00	1
01708 - Staff/Services Specialist II	3,054	4,361	3.00	3	3.00	3
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
02110 - Medical Office Assistant IV	1,711	2,391	2.00	2	0.00	0
02166 - Pharmacist - Speciality Care	4,900	6,860	0.00	0	1.00	1
02195 - Intensive Services Clinician III	2,808	3,933	0.00	0	2.00	2
3200 - Mental Health Total			330.50	332	308.50	310
3220 - Substance Use Services						
00233 - Sr Registered Nurse-MentalHlth	4,738	5,117	1.00	1	1.00	1
00406 - Community Services Coord	2,520	3,412	6.00	6	0.00	0
00430 - Behavioral Health ClinicianIII	2,808	3,933	6.00	6	5.00	5
00431 - Behavioral Health Clinician IV	2,947	4,128	11.00	11	11.00	11
00558 - Peer Specialist III	1,890	2,646	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	1.00	1	0.00	0
00748 - Program Administrator III	3,250	4,550	3.00	3	3.00	3
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00841 - Medical Billing Specialist IV	2,229	2,829	1.00	1	1.00	1
00923 - Senior Finance Analyst	3,681	5,154	1.00	1	0.00	0
01074 - Intensive Services Coordinator	2,434	3,412	0.00	0	6.00	6
01075 - Sr Behavioral Health Manager	4,628	6,479	1.00	1	1.00	1
01077 - Behavioral Health Division Mgr	5,847	8,187	1.00	1	0.00	0
01085 - Behavioral Hlth Clinic Adm III	3,894	5,452	6.00	6	6.00	6
01091 - Behavioral Health Manager II	4,207	5,890	2.00	2	2.00	2
01158 - Sr Community Services Worker	1,680	2,070	8.00	8	6.00	6
01174 - Senior Program Administrator	3,652	5,113	3.00	3	2.00	2
01332 - Management Assistant II	1,803	2,524	3.00	3	1.00	1
01345 - Office Assistant III	1,680	2,236	6.00	6	7.00	7
01347 - Office Assistant IV	1,719	2,404	3.00	3	3.00	3
01474 - Alcohol/Drug Treatment Spe II	1,881	2,633	13.00	13	14.00	14
01476 - Alcohol/Drug Treatment Spe III	2,225	3,118	6.00	6	10.00	10
3220 - Substance Use Services Total			84.00	84	81.00	81
3240 - Substance Use Services DUI Programs						
01085 - Behavioral Hlth Clinic Adm III	2,304	3,232	2.00	2	0.00	0
01091 - Behavioral Health Manager II	1,716	2,288	1.00	1	0.00	0
01173 - Program Assistant	4,566	6,393	1.00	1	0.00	0
01276 - Collections Officer III	1,680	2,328	1.00	1	0.00	0
01344 - Office Assistant II	1,829	2,560	1.00	1	0.00	0

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01345 - Office Assistant III	2,050	2,867	8.00	8	0.00	0
01474 - Alcohol/Drug Treatment Spe II	4,260	5,964	11.00	11	0.00	0
01476 - Alcohol/Drug Treatment Spe III	1,680	2,070	6.00	6	0.00	0
3240 - Substance Use Services DUI Programs Total			31.00	31	0.00	0
3280 - Public Guardian						
00031 - Administrative Assistant II	2,304	3,232	0.00	0	1.00	1
00078 - Case Aide II	1,716	2,288	2.00	2	2.00	2
00177 - HS Program Coordinator II	3,229	4,306	2.00	2	0.00	0
00184 - Assist Public Guardn-Consrvtr	4,566	6,393	1.00	1	1.00	1
00404 - Accounting Assistant II	1,680	2,328	1.00	1	1.00	1
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00548 - Deputy Public Guardian-Consrvtr	2,050	2,867	10.00	10	10.00	10
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
01075 - Sr Behavioral Health Manager	4,628	6,479	1.00	1	0.00	0
01077 - Behavioral Health Division Mgr	5,847	8,187	1.00	1	0.00	0
01158 - Sr Community Services Worker	1,680	2,070	2.00	2	2.00	2
01323 - Legal Processing Assistant III	1,884	2,636	1.00	1	1.00	1
01527 - HS Program Assistant II	2,304	3,232	1.00	1	0.00	0
02029 - Senior Deputy Public Guardian	2,317	3,241	4.00	4	4.00	4
02311 - Sup Dep Public Admn-Guardn-Con	3,229	4,306	0.00	0	2.00	2
3280 - Public Guardian Total			28.00	28	26.00	26
3410 - Program Operations Division						
00015 - HS Client Benefit Supervisor	2,897	3,280	72.00	72	72.00	72
00019 - HS Client Benefit Supervisr-TC	2,954	3,345	1.00	1	1.00	1
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00036 - HS Client Benefit Spec III	2,340	2,569	368.00	368	368.00	368
00037 - HS Client Benefit Spec IV	2,449	2,698	68.00	68	68.00	68
00048 - HS Adult Prot Svcs Soc Wkr III	2,675	3,567	22.00	22	22.00	22
00049 - HS Adult Prot Svcs Soc Wkr IV	2,875	3,834	5.00	5	5.00	5
00050 - HS Adult Prot Svcs Supervisor	4,050	4,145	5.00	5	5.00	5
00056 - HS Employment Services Sprvsr	3,507	3,589	8.00	8	8.00	8
00072 - HS Administrative Spec II	3,229	4,306	2.00	2	2.00	2
00078 - Case Aide II	1,716	2,288	97.00	97	91.00	91
00084 - HS Senior Program Coordinator	3,893	5,191	1.00	1	1.00	1
00087 - HS Program Analyst II	3,455	4,607	31.00	31	31.00	31
00092 - HS Support Services Manager	2,712	3,616	1.00	1	0.00	0
00095 - HS Veterans Services Officer	3,985	5,579	1.00	1	1.00	1
00098 - HSA Administrative Manager	4,637	5,138	3.00	3	0.00	0

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00101 - HS Program Manager I	4,110	5,138	19.00	19	0.00	0
00102 - Human Services Manager	4,291	5,579	19.00	19	41.00	41
00104 - HSA Administrative Spec III	3,545	4,727	32.00	32	32.00	32
00106 - HSA Policy Analyst	3,786	5,048	1.00	1	1.00	1
00114 - HS Homeless Svcs Soc Wkr III	2,474	3,298	15.00	15	15.00	15
00115 - HS Homeless Svcs Soc Wkr IV	2,649	3,531	7.00	7	7.00	7
00116 - HS Homeless Services Supervisr	3,733	3,817	3.00	3	3.00	3
00118 - HS Veterans Claims Officer II	2,006	2,675	7.00	7	0.00	0
00127 - HSA Senior Administrative Mgr	5,963	6,399	1.00	1	0.00	0
00137 - HSA Senior Administrative Spec	3,801	5,069	5.00	5	5.00	5
00139 - HSA Senior Policy Analyst	4,265	5,688	1.00	1	1.00	1
00143 - HS Child Welfare Soc Wrkr III	2,735	3,647	141.00	141	141.00	141
00144 - HS Child Welfare Soc Wrkr IV	2,938	3,917	37.00	37	37.00	37
00145 - HS Child Welfare Supervisor	4,329	4,430	42.00	42	42.00	42
00147 - Division Manager - HSA	5,519	6,623	14.00	14	15.00	15
00176 - HS Program Coordinator I	2,929	3,906	1.00	1	1.00	1
00177 - HS Program Coordinator II	3,229	4,306	13.00	13	14.00	14
00178 - HS Program Coordinator III	3,545	4,727	6.00	6	6.00	6
00248 - HS IHSS Social Worker III	2,124	2,832	49.00	49	49.00	49
00249 - HS IHSS Social Worker IV	2,381	3,176	19.00	19	19.00	19
00250 - HS IHSS Supervisor	3,413	3,493	11.00	11	11.00	11
00258 - Farm Community Labor Rel Coord	2,520	3,412	3.00	3	3.00	3
00297 - HS Employment Specialist III	2,314	3,086	48.00	48	48.00	48
00298 - HS Employment Specialist IV	2,488	3,318	17.00	17	17.00	17
00310 - Senior Paralegal	2,683	3,256	1.00	1	1.00	1
00404 - Accounting Assistant II	1,680	2,328	2.00	2	2.00	2
00405 - Senior Accounting Assistant	1,829	2,560	6.00	6	6.00	6
00406 - Community Services Coord	2,520	3,412	19.00	19	19.00	19
00453 - Agency Public Info Officer II	3,653	5,114	2.00	2	2.00	2
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00648 - Senior Accounting Technician	2,159	3,028	3.00	3	3.00	3
00794 - Food Services Assistant II	1,680	1,680	1.00	1	0.00	0
00811 - Accountant II	2,634	3,688	3.00	3	3.00	3
00812 - Senior Accountant	2,897	4,056	2.00	2	2.00	2
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00922 - Finance Analyst II	3,347	4,685	2.00	2	2.00	2
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
00948 - Senior Manager, Accounting	4,686	6,561	2.00	2	2.00	2
01024 - Office Systems Coordinator III	2,967	4,161	7.00	7	7.00	7
01157 - Community Services Worker	1,680	1,916	8.00	8	8.00	8
01158 - Sr Community Services Worker	1,680	2,070	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	3.00	3	3.00	3
01270 - Clerical Supervisor II	2,031	2,844	28.00	28	28.00	28
01276 - Collections Officer III	1,716	2,401	2.00	2	2.00	2
01332 - Management Assistant II	1,803	2,524	1.00	1	0.00	0
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	115.00	115	121.00	121
01347 - Office Assistant IV	1,719	2,404	41.00	41	41.00	41
01522 - HS Veterans Claims Officer III	2,314	3,086	0.00	0	6.00	6
01523 - HS Veterans Claims Officer IV	2,488	3,318	0.00	0	1.00	1
01525 - HS Program Aide	1,689	2,366	1.00	1	1.00	1
01526 - HS Program Assistant I	2,096	2,933	1.00	1	0.00	0
01527 - HS Program Assistant II	2,304	3,232	57.00	57	59.00	59
01621 - Office Systems Coordinator IV	3,525	4,682	8.00	8	8.00	8
01683 - Account Executive II	2,520	3,116	3.00	3	3.00	3
01786 - Administrative Svcs Drctr III	5,437	7,612	1.00	1	1.00	1
01903 - Director Human Services Agency	7,709	10,793	1.00	1	1.00	1
01904 - Deputy Director Human Svcs Agy	7,033	8,178	5.00	5	5.00	5
3410 - Program Operations Division Total			1,528.00	1528	1,527.00	1527
3440 - Public Administrator / Public Guardian						
00078 - Case Aide II	1,716	2,288	1.00	1	1.00	1
00104 - HSA Administrative Spec III	3,545	4,727	1.00	1	1.00	1
00547 - Deputy Public Admin-Guardn-Con	2,050	2,867	1.00	1	1.00	1
02029 - Senior Deputy Public Guardian	2,317	3,241	1.00	1	1.00	1
3440 - Public Administrator / Public Guardian Total			4.00	4	4.00	4
3500 - Area Agency on Aging						
00030 - Administrative Assistant I	2,096	2,933	7.50	8	5.50	6
00102 - Human Services Manager	4,291	5,579	1.00	1	2.00	2
00147 - Division Manager - HSA	5,519	6,623	1.00	1	1.00	1
00305 - Registered Nurse II	4,166	4,499	3.50	4	2.50	3
00321 - Registered Dietician II	2,257	3,322	1.00	1	1.00	1
00492 - Data Entry Operator II	1,680	1,947	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00569 - Technical Specialist IV-PH	1,882	2,635	3.00	3	0.00	0
00622 - Program Administrator I	2,771	3,880	2.00	3	1.00	1
00623 - Program Administrator II	3,104	4,346	3.00	3	3.00	3
00748 - Program Administrator III	3,250	4,550	1.00	1	1.00	1
00840 - Medical Billing Specialist III	2,008	2,549	1.00	1	0.00	0
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1
01173 - Program Assistant	2,822	3,951	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	2.00	2	0.00	0
01527 - HS Program Assistant II	2,304	3,232	1.00	1	1.00	1
01719 - Community Health Worker	1,743	2,448	2.00	2	1.00	1
01788 - Social Worker IV	2,266	3,176	7.50	8	6.50	7
01789 - Social Worker III	2,121	2,832	11.00	11	9.00	9
01790 - Social Worker II	2,074	2,645	4.00	4	3.00	3
01791 - Social Worker I	1,680	2,300	1.50	2	1.50	2
3500 - Area Agency on Aging Total			56.00	59	42.00	44
3600 - Ventura County Library Administration						
00590 - Director Library Services	7,840	8,877	1.00	1	1.00	1
3600 - Ventura County Library Administration Total			1.00	1	1.00	1
Health & Human Services Subtotal			2,478.50	2483	2,377.50	2381
Administration of Justice						
2100 - District Attorney						
00030 - Administrative Assistant I	2,096	2,933	8.00	8	8.00	8
00031 - Administrative Assistant II	2,304	3,232	2.00	2	3.00	3
00219 - Attorney III	6,207	7,544	54.50	56	54.50	56
00310 - Senior Paralegal	2,683	3,256	4.00	4	4.00	4
00330 - Chief DA Investigator	6,498	9,150	1.00	1	1.00	1
00348 - Forensic Accountant	4,025	5,317	1.00	1	1.00	1
00373 - Asst Deputy Chief DA Investgr	5,682	7,981	3.00	3	3.00	3
00447 - District Attorney Investgr III	4,718	6,614	15.00	15	15.00	15
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00528 - Management Assistant II -Legal	2,141	2,997	4.00	4	4.00	4
00529 - Management Assistant III-Legal	2,398	3,358	3.00	3	3.00	3
00530 - Management Assistant IV -Legal	2,686	3,761	2.00	2	2.00	2
00569 - Technical Specialist IV-PH	1,882	2,635	0.00	0	2.00	2
00581 - Director Vctm/Fmly Jst Ctr Svs	5,255	7,325	0.00	0	1.00	1
00582 - Small Claims Advisor	2,248	3,145	1.00	1	1.00	1
00585 - Victim Advocate II	1,744	2,445	9.00	9	0.00	0
00586 - Victim Advocate III	1,944	2,734	18.00	18	27.00	27

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00640 - District Attorney	12,827	12,827	1.00	1	1.00	1
00645 - District Attorney Investgr I	3,731	5,537	3.00	3	3.00	3
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00650 - District Attorney Investgr II	4,496	6,304	27.00	28	27.00	28
00748 - Program Administrator III	3,250	4,550	2.00	2	2.00	2
00812 - Senior Accountant	2,897	4,056	1.00	1	1.00	1
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1
00997 - Chief Deputy District Attorney	7,245	10,145	6.00	6	6.00	6
00999 - Manager-Sheriff Info Systems	4,969	6,957	1.00	1	1.00	1
01023 - Office Systems Coordinator II	2,536	3,566	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	3.00	3	3.00	3
01089 - Investigative Assistant III	1,826	2,571	10.00	10	10.00	10
01173 - Program Assistant	2,822	3,951	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	2.00	2	2.00	2
01271 - Clerical Supervisor III	2,237	3,134	3.00	3	3.00	3
01285 - Courier II	1,680	2,083	1.00	1	1.00	1
01307 - Info Processing Operator IV	1,694	2,371	2.00	2	0.00	0
01314 - Personnel Assistant	2,623	3,672	1.00	1	1.00	1
01321 - Legal Processing Assistant I	1,680	2,172	4.00	4	4.00	4
01322 - Legal Processing Assistant II	1,711	2,393	18.00	18	16.00	16
01323 - Legal Processing Assistant III	1,884	2,636	13.00	13	12.00	12
01344 - Office Assistant II	1,680	2,070	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	2.00	2	2.00	2
01347 - Office Assistant IV	1,719	2,404	1.00	1	1.00	1
01489 - Program Assistant-NE	2,822	3,951	1.00	1	1.00	1
01519 - Deputy Chief DA Investigator	6,043	8,460	1.00	1	1.00	1
01568 - Senior Attorney	5,999	8,587	51.00	51	51.00	51
01581 - Chief Assistant District Atty	7,772	10,882	1.00	1	1.00	1
01600 - Senior District Atty Investgtr	5,067	7,117	8.00	8	8.00	8
01611 - Administrative Assistant III	2,535	3,555	4.00	4	3.00	3
01621 - Office Systems Coordinator IV	3,525	4,682	4.00	4	4.00	4
01690 - Crime Analyst II	3,070	4,069	1.00	1	1.00	1
01709 - Staff/Services Manager I	3,406	4,769	1.00	1	1.00	1
01710 - Staff/Services Manager II	3,652	5,113	3.50	4	3.50	4
01711 - Staff/Services Manager III	3,918	5,485	5.00	5	5.00	5
01784 - Administrative Srvc Drctr I	4,247	5,945	1.00	1	1.00	1
01967 - Paralegal	2,120	2,973	5.00	5	7.00	7

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
2100 - District Attorney Total			319.00	322	319.00	322
2200 - Public Defender Office						
00033 - Administrative Officer II	3,569	4,997	1.00	1	1.00	1
00219 - Attorney III	6,207	7,544	40.00	40	40.00	40
00406 - Community Services Coord	2,520	3,412	10.00	10	7.00	7
00529 - Management Assistant III-Legal	2,398	3,358	3.00	3	4.00	4
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00746 - Chief Public Defenders Invest	4,692	6,569	1.00	1	1.00	1
00784 - Chief Deputy Public Defender	7,245	10,145	3.00	3	3.00	3
00785 - Supervising Public Def Invest	4,601	5,752	1.00	1	1.00	1
01022 - Office Systems Coordinator I	2,310	3,247	1.00	1	1.00	1
01023 - Office Systems Coordinator II	2,536	3,566	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	2.00	2	2.00	2
01060 - Law Clerk	2,233	3,122	7.00	7	8.00	8
01163 - Psychiatric Social Wkr IV	2,947	4,128	0.00	0	1.00	1
01322 - Legal Processing Assistant II	1,711	2,393	6.00	6	6.00	6
01323 - Legal Processing Assistant III	1,884	2,636	9.00	9	12.00	12
01389 - Assist Public Defender	7,772	10,882	2.00	2	2.00	2
01427 - Public Defender	12,827	12,827	1.00	1	1.00	1
01568 - Senior Attorney	5,999	8,587	27.00	27	27.00	27
01611 - Administrative Assistant III	2,535	3,555	1.00	1	1.00	1
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01693 - Senior Public Defenders Invest	4,141	5,177	14.00	14	14.00	14
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
01708 - Staff/Services Specialist II	3,054	4,361	1.00	1	1.00	1
01709 - Staff/Services Manager I	3,406	4,769	0.00	0	1.00	1
01784 - Administrative Svcs Drctr I	4,247	5,945	1.00	1	0.00	0
01786 - Administrative Svcs Drctr III	5,437	7,612	0.00	0	1.00	1
2200 - Public Defender Office Total			135.00	135	139.00	139
2500 - Sheriff Police Services						
00020 - Administrative Aide	1,683	2,356	2.00	2	2.00	2
00030 - Administrative Assistant I	2,096	2,933	9.00	9	9.00	9
00031 - Administrative Assistant II	2,304	3,232	2.00	2	1.00	1
00033 - Administrative Officer II	3,569	4,997	1.00	1	1.00	1
00043 - Commander	6,567	9,195	7.00	7	7.00	7
00328 - Assistant Sheriff	7,422	10,392	3.00	3	3.00	3
00405 - Senior Accounting Assistant	1,829	2,560	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00454 - Agency Public Info Officer III	4,247	5,945	1.00	1	1.00	1
00508 - Sheriff's Records Supervisor I	2,089	2,925	4.00	4	4.00	4
00509 - Sheriff's Records SupervisorII	2,246	3,145	1.00	1	1.00	1
00524 - Sheriff's Senior Manager II	5,323	7,453	1.00	1	2.00	2
00525 - Sheriff's Senior Manager I	4,401	6,171	1.00	1	1.00	1
00532 - Sheriff's Bureau Manager	6,003	8,406	1.00	1	1.00	1
00533 - Sheriff's Dir Emergency Srvs	6,567	9,195	1.00	1	1.00	1
00545 - Sheriff's Records TechnicianII	1,808	2,531	16.50	17	15.50	16
00546 - Sheriff's Senior Records Techn	1,944	2,721	5.00	5	6.00	6
00550 - Deputy Sheriff	3,516	4,909	233.00	233	237.00	237
00622 - Program Administrator I	2,771	3,880	2.00	2	2.00	2
00623 - Program Administrator II	3,104	4,346	3.00	3	3.00	3
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00648 - Senior Accounting Technician	2,159	3,028	5.00	5	5.00	5
00649 - Supervising Accounting Techncn	2,434	3,408	1.00	1	1.00	1
00748 - Program Administrator III	3,250	4,550	3.00	3	3.00	3
00791 - Sheriff's Bureau Manager - E	6,003	8,406	1.00	1	1.00	1
00812 - Senior Accountant	2,897	4,056	4.00	4	4.00	4
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00946 - Manager, Accounting I	3,834	5,368	2.00	2	2.00	2
01023 - Office Systems Coordinator II	2,536	3,566	7.00	7	7.00	7
01024 - Office Systems Coordinator III	2,967	4,161	8.00	8	8.00	8
01032 - Sheriff's Tech Commun Spec II	2,850	3,990	32.00	32	32.00	32
01033 - Supervising Sheriff's TC Spec	3,633	5,087	6.00	6	6.00	6
01034 - Sheriff's Comm Training Coord	3,906	5,468	1.00	1	1.00	1
01035 - Assist Emergency Comm Manager	4,195	5,873	1.00	1	1.00	1
01057 - Senior Deputy Sheriff	5,155	5,412	125.00	125	124.00	124
01089 - Investigative Assistant III	1,826	2,571	4.00	4	4.00	4
01173 - Program Assistant	2,822	3,951	5.00	5	5.00	5
01174 - Senior Program Administrator	3,652	5,113	8.00	8	9.00	9
01269 - Clerical Supervisor I	1,847	2,585	1.00	1	1.00	1
01314 - Personnel Assistant	2,623	3,672	5.00	5	5.00	5
01315 - Inventory Management Asst III	1,680	2,225	3.00	3	2.00	2
01323 - Legal Processing Assistant III	1,884	2,636	5.00	5	5.00	5
01331 - Management Assistant I	1,680	2,236	1.00	1	1.00	1
01332 - Management Assistant II	1,803	2,524	6.00	6	6.00	6
01333 - Management Assistant III	1,939	2,713	2.00	2	2.00	2
01344 - Office Assistant II	1,680	2,070	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01345 - Office Assistant III	1,680	2,236	11.00	11	10.00	10
01347 - Office Assistant IV	1,719	2,404	3.00	3	3.00	3
01365 - Sheriff Cadet II	1,680	1,813	16.00	21	16.00	21
01539 - Sheriff's Service Tech II	2,091	3,256	32.00	32	32.00	32
01611 - Administrative Assistant III	2,535	3,555	5.00	5	6.00	6
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01621 - Office Systems Coordinator IV	3,525	4,682	3.00	3	4.00	4
01674 - Personnel Analyst III	4,417	6,185	3.00	3	3.00	3
01690 - Crime Analyst II	3,070	4,069	7.00	7	7.00	7
01691 - Senior Crime Analyst	3,268	4,578	2.00	2	0.00	0
01698 - Sheriff's Captain	5,711	7,996	21.00	21	22.00	22
01707 - Staff/Services Specialist I	2,830	4,056	0.00	0	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
01760 - Sheriff	13,759	13,759	1.00	1	1.00	1
01778 - Fire/Sheriffs Pilot	4,612	6,465	4.00	4	4.00	4
01780 - Sheriff's Sergeant	4,496	6,304	77.00	77	77.00	77
01785 - Administrative Svcs Drctr II	4,867	6,813	1.00	1	1.00	1
01787 - Administrative Svcs Drctr IV	6,018	8,425	1.00	1	1.00	1
01947 - Assist Forensic Science Lab	4,721	6,611	1.00	1	1.00	1
01948 - Supervising Forensic Scientist	4,054	5,972	7.00	7	7.00	7
01949 - Forensic Lab Technician	1,785	2,513	4.00	4	4.00	4
01951 - Forensic Scientist I	2,847	3,983	8.00	8	7.00	7
01952 - Forensic Scientist II	3,512	4,922	1.00	1	1.00	1
01953 - Forensic Scientist III	3,799	5,330	30.00	30	32.00	32
01955 - Photographic/Imaging Svcs Tech	1,932	2,700	3.00	3	3.00	3
01962 - Chief Helicopter Maint Tech	4,557	4,785	1.00	1	1.00	1
01964 - Helicopter Maint Technician	3,930	4,328	4.00	4	4.00	4
01995 - Undersheriff	8,327	11,658	1.00	1	1.00	1
N1710 - Staff/Services Manager II-NE	3,652	5,113	0.00	0	2.00	2
2500 - Sheriff Police Services Total			783.50	789	790.50	796
2550 - Sheriff Detention Service						
00020 - Administrative Aide	1,683	2,356	2.00	2	2.00	2
00030 - Administrative Assistant I	2,096	2,933	2.00	2	2.00	2
00031 - Administrative Assistant II	2,304	3,232	2.00	2	2.00	2
00043 - Commander	6,567	9,195	3.00	3	3.00	3
00328 - Assistant Sheriff	7,422	10,392	1.00	1	1.00	1
00508 - Sheriff's Records Supervisor I	2,089	2,925	7.00	7	7.00	7

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00509 - Sheriff's Records SupervisorII	2,246	3,145	1.00	1	1.00	1
00525 - Sheriff's Senior Manager I	4,401	6,171	2.00	2	2.00	2
00544 - Sheriff's Records Technician I	1,680	2,236	5.00	5	5.00	5
00545 - Sheriff's Records TechnicianII	1,808	2,531	23.25	24	23.25	24
00546 - Sheriff's Senior Records Techn	1,944	2,721	6.00	6	6.00	6
00550 - Deputy Sheriff	3,516	4,909	251.00	251	251.00	251
00622 - Program Administrator I	2,771	3,880	2.00	2	2.00	2
00748 - Program Administrator III	3,250	4,550	3.00	3	3.00	3
00914 - Jail Cook	1,680	2,462	33.00	33	33.00	33
01001 - Supervisor-Sheriff Food Svcs	2,583	3,258	3.00	3	3.00	3
01057 - Senior Deputy Sheriff	5,155	5,412	40.00	40	41.00	41
01174 - Senior Program Administrator	3,652	5,113	1.00	1	1.00	1
01285 - Courier II	1,680	2,083	2.00	2	2.00	2
01323 - Legal Processing Assistant III	1,884	2,636	7.00	7	5.00	5
01331 - Management Assistant I	1,680	2,236	2.00	2	1.00	1
01332 - Management Assistant II	1,803	2,524	3.00	3	3.00	3
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	1.00	1	1.00	1
01347 - Office Assistant IV	1,719	2,404	1.00	1	0.00	0
01365 - Sheriff Cadet II	1,680	1,813	2.00	2	2.00	2
01539 - Sheriff's Service Tech II	2,091	3,256	106.50	107	106.50	107
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01690 - Crime Analyst II	3,070	4,069	2.00	2	2.00	2
01698 - Sheriff's Captain	5,711	7,996	4.00	4	4.00	4
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	2.00	2
01709 - Staff/Services Manager I	3,406	4,769	0.00	0	1.00	1
01780 - Sheriff's Sergeant	4,496	6,304	23.00	23	23.00	23
2550 - Sheriff Detention Service Total			543.75	545	542.75	544
2600 - Ventura County Probation Agency						
00030 - Administrative Assistant I	2,096	2,933	3.00	3	4.00	4
00031 - Administrative Assistant II	2,304	3,232	0.00	0	1.00	1
00163 - Assist Food Services Sprvsr	1,853	2,589	2.00	2	2.00	2
00404 - Accounting Assistant II	1,680	2,328	1.00	1	0.00	0
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00489 - Manager-Hospital Food Services	3,119	4,368	1.00	1	1.00	1
00612 - Deputy Probation Officer I	2,216	3,336	0.00	0	91.00	91

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00614 - Deputy Probation Officer II	2,467	3,713	140.00	140	140.00	140
00622 - Program Administrator I	2,771	3,880	2.00	2	2.00	2
00623 - Program Administrator II	3,104	4,346	1.00	1	3.00	3
00647 - Accounting Technician	2,012	2,816	4.00	4	4.00	4
00748 - Program Administrator III	3,250	4,550	1.00	1	1.00	1
00811 - Accountant II	2,634	3,688	2.00	2	2.00	2
00812 - Senior Accountant	2,897	4,056	3.00	3	3.00	3
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00815 - Manager-Probation Agency	4,447	6,226	9.00	9	9.00	9
00893 - Chief Deputy Prob - Non-Sworn	5,061	7,086	1.00	1	1.00	1
00914 - Jail Cook	1,680	2,462	18.00	18	18.00	18
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
00988 - Corrections Services Ofr I	1,975	2,645	45.00	45	0.00	0
00989 - Corrections Services Ofr II	2,538	2,916	46.00	46	0.00	0
00991 - Corrections Services Ofr III	2,655	3,336	10.00	10	0.00	0
01023 - Office Systems Coordinator II	2,536	3,566	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	4.00	4	4.00	4
01045 - Laundry Utility Worker	1,680	1,833	3.00	3	3.00	3
01173 - Program Assistant	2,822	3,951	1.00	1	2.00	2
01174 - Senior Program Administrator	3,652	5,113	3.00	3	4.00	4
01271 - Clerical Supervisor III	2,237	3,134	5.00	5	5.00	5
01285 - Courier II	1,680	2,083	1.00	1	0.00	0
01313 - Inventory Management Asst II	1,680	2,070	1.00	1	1.00	1
01322 - Legal Processing Assistant II	1,711	2,393	19.00	19	19.00	19
01323 - Legal Processing Assistant III	1,884	2,636	12.00	12	12.00	12
01332 - Management Assistant II	1,803	2,524	4.00	4	4.00	4
01336 - Management Assistant II-C	2,211	3,096	1.00	1	0.00	0
01345 - Office Assistant III	1,680	2,236	6.00	6	4.00	4
01347 - Office Assistant IV	1,719	2,404	1.00	1	0.00	0
01595 - Senior Deputy Probation Ofr	3,149	4,114	45.00	45	55.00	55
01611 - Administrative Assistant III	2,535	3,555	2.00	2	2.00	2
01621 - Office Systems Coordinator IV	3,525	4,682	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	0.00	0	1.00	1
01709 - Staff/Services Manager I	3,406	4,769	1.00	1	1.00	1
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
01757 - Chief Deputy Probation	5,143	7,200	3.00	3	3.00	3

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01875 - Supervising Deputy Prob Ofr	3,496	4,894	30.00	30	31.00	31
02180 - Chief Probation Officer	7,185	10,061	1.00	1	1.00	1
02181 - Assistant Chief Probation Ofrr	6,164	8,631	1.00	1	1.00	1
2600 - Ventura County Probation Agency Total			441.00	441	443.00	443
Administration of Justice Subtotal			2,222.25	2232	2,234.25	2244
Other Funds						
1180 - Workforce Development Division						
00102 - Human Services Manager	4,291	5,579	0.00	0	1.00	1
00104 - HSA Administrative Spec III	3,545	4,727	0.00	0	3.00	3
00137 - HSA Senior Administrative Spec	3,801	5,069	0.00	0	2.00	2
00674 - WIOA Executive Director	5,256	7,009	0.00	0	1.00	1
01333 - Management Assistant III	1,939	2,713	0.00	0	1.00	1
01527 - HS Program Assistant II	2,304	3,232	0.00	0	1.00	1
01683 - Account Executive II	2,520	3,116	0.00	0	5.00	5
1180 - Workforce Development Division Total			0.00	0	14.00	14
2250 - VC Dept Child Support Services						
00021 - Director Dept Child Sppt Svcs	7,583	10,617	1.00	1	1.00	1
00022 - Assist Director DCSS	6,711	9,397	1.00	1	1.00	1
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00033 - Administrative Officer II	3,569	4,997	1.00	1	1.00	1
00063 - Child Spprt Svcs Specialst III	2,291	2,903	34.00	34	34.00	34
00064 - Child Spprt Svcs Specialst IV	2,467	3,121	18.00	18	18.00	18
00065 - Supervising Child Support Spec	2,591	3,713	8.00	8	8.00	8
00219 - Attorney III	6,207	7,544	2.00	2	2.00	2
00225 - Managing Attorney	7,267	10,175	1.00	1	1.00	1
00289 - Supervising CSS Cust Serv Rep	2,723	3,486	6.00	6	6.00	6
00292 - CSS Customer Service Rep II	2,021	2,829	50.00	50	50.00	50
00293 - Senior CSS Customer Serv Rep	2,325	2,976	7.00	7	7.00	7
00406 - Community Services Coord	2,520	3,412	2.00	2	2.00	2
00631 - Supervising Chld Spt Dist Spec	2,723	3,486	1.00	1	1.00	1
00632 - Child Support Dist Spec IV	2,279	2,917	7.00	7	7.00	7
00647 - Accounting Technician	2,012	2,816	2.00	2	2.00	2
00811 - Accountant II	2,634	3,688	2.00	2	2.00	2
00812 - Senior Accountant	2,897	4,056	1.00	1	1.00	1
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	1.00	1	1.00	1
01026 - Senior Office Systems Coord	3,580	5,012	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01271 - Clerical Supervisor III	2,237	3,134	1.00	1	1.00	1
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	4.00	4	4.00	4
01347 - Office Assistant IV	1,719	2,404	6.00	6	6.00	6
01568 - Senior Attorney	5,999	8,587	5.00	5	5.00	5
01582 - Deputy Director Child Sppt Div	4,622	6,471	1.00	1	1.00	1
01611 - Administrative Assistant III	2,535	3,555	1.00	1	1.00	1
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01621 - Office Systems Coordinator IV	3,525	4,682	2.00	2	2.00	2
01708 - Staff/Services Specialist II	3,054	4,361	10.00	10	10.00	10
01711 - Staff/Services Manager III	3,918	5,485	4.00	4	4.00	4
2250 - VC Dept Child Support Services Total			184.00	184	184.00	184
2570 - Sheriff Inmate Welfare						
00031 - Administrative Assistant II	2,304	3,232	4.00	4	4.00	4
00525 - Sheriff's Senior Manager I	4,401	6,171	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	1.00	1	1.00	1
01286 - Courier III	1,680	2,230	1.00	1	1.00	1
01331 - Management Assistant I	1,680	2,236	1.00	1	1.00	1
2570 - Sheriff Inmate Welfare Total			8.00	8	8.00	8
2580 - Sheriff Inmate Commissary						
00030 - Administrative Assistant I	2,096	2,933	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	1.00	1	1.00	1
01312 - Inventory Management Asst I	1,680	1,883	6.00	8	4.00	6
01315 - Inventory Management Asst III	1,680	2,225	1.00	1	1.00	1
2580 - Sheriff Inmate Commissary Total			9.00	11	7.00	9
3260 - Mental Health Services Act						
00030 - Administrative Assistant I	2,096	2,933	1.00	1	0.00	0
00196 - Senior Crisis Team Clinician	2,713	3,800	16.00	16	0.00	0
00224 - Senior Crisis Team Clinician-PDP	3,933	3,933	0.40	1	0.40	1
00232 - Registered Nurse-Mental Health	4,311	4,779	11.00	11	11.00	11
00233 - Sr Registered Nurse-MentalHlth	4,738	5,117	13.00	13	15.00	15
00343 - Psychiatric Technician-IPU	2,868	2,990	17.00	17	17.00	17
00406 - Community Services Coord	2,520	3,412	49.00	49	3.00	3
00430 - Behavioral Health ClinicianIII	2,808	3,933	59.00	59	47.00	47
00431 - Behavioral Health Clinician IV	2,947	4,128	25.00	25	21.00	21
00558 - Peer Specialist III	1,890	2,646	18.00	18	21.00	21
00622 - Program Administrator I	2,771	3,880	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00623 - Program Administrator II	3,104	4,346	1.00	1	1.00	1
00748 - Program Administrator III	3,250	4,550	5.00	5	5.00	5
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
01074 - Intensive Services Coordinator	2,434	3,412	0.00	0	49.00	49
01075 - Sr Behavioral Health Manager	4,628	6,479	1.00	1	0.00	0
01085 - Behavioral Hlth Clinic Adm III	3,894	5,452	18.00	18	19.00	19
01091 - Behavioral Health Manager II	4,207	5,890	5.00	5	8.00	8
01174 - Senior Program Administrator	3,652	5,113	2.00	2	2.00	2
01214 - Mental Hlth Associate	1,914	2,680	66.00	66	69.00	69
01330 - Medical Office Assistant III	1,680	2,192	1.00	1	0.00	0
01345 - Office Assistant III	1,680	2,236	20.00	20	20.00	20
01347 - Office Assistant IV	1,719	2,404	11.00	11	13.00	13
01474 - Alcohol/Drug Treatment Spe II	1,881	2,633	2.00	2	9.00	9
01476 - Alcohol/Drug Treatment Spe III	2,225	3,118	1.00	1	7.00	7
01485 - Lead Psychologist	4,482	5,826	1.00	1	1.00	1
01611 - Administrative Assistant III	2,535	3,555	1.00	1	1.00	1
01615 - Administrative Assistant IV	2,787	3,908	0.00	0	7.00	7
01692 - Senior Psychologist	3,973	5,179	8.00	9	10.00	10
02110 - Medical Office Assistant IV	1,711	2,391	1.00	1	3.00	3
02195 - Intensive Services Clinician III	2,808	3,933	0.00	0	34.00	34
02196 - Intensive Services Clinician IV	2,947	4,128	0.00	0	16.00	16
3260 - Mental Health Services Act Total			355.40	357	411.40	412
3450 - Workforce Development Division						
00098 - HSA Administrative Manager	4,637	5,138	1.00	1	0.00	0
00104 - HSA Administrative Spec III	2,545	4,727	3.00	3	0.00	0
00137 - HSA Senior Administrative Spec	3,801	5,069	2.00	2	0.00	0
00674 - WIOA Executive Director	5,256	7,009	1.00	1	0.00	0
01333 - Management Assistant III	1,939	2,713	1.00	1	0.00	0
01527 - HS Program Assistant II	2,304	3,232	1.00	1	0.00	0
01683 - Account Executive II	2,520	3,116	5.00	5	0.00	0
3450 - Workforce Development Division Total			14.00	14	0.00	0
3460 - IHSS Public Authority						
00010 - HS Public Authority Adminstrtr	4,182	5,575	1.00	1	1.00	1
00078 - HS Case Aide II	1,716	2,288	1.00	1	0.00	0
00248 - HS IHSS Social Worker III	2,124	2,832	4.00	4	4.00	4
00249 - HS IHSS Social Worker IV	2,381	3,176	1.00	1	1.00	1
00250 - HS IHSS Supervisor	3,413	3,493	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01270 - Clerical Supervisor II	2,031	2,844	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	5.00	5	6.00	6
01347 - Office Assistant IV	1,719	2,404	2.00	2	2.00	2
01527 - HS Program Assistant II	2,304	3,232	1.00	1	1.00	1
01528 - HS Program Assistant III	2,553	3,574	1.00	1	1.00	1
3460 - IHSS Public Authority Total			19.00	19	19.00	19
3610 - Ventura County Library						
00030 - Administrative Assistant I	2,096	2,933	1.00	1	1.00	1
00404 - Accounting Assistant II	1,680	2,328	2.00	2	2.00	2
00452 - Agency Public Info Officer I	2,936	4,110	0.00	0	1.00	1
00600 - Maintenance Worker II	1,680	2,199	1.00	1	1.00	1
00622 - Program Administrator I	2,771	3,880	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	1.00	1	1.00	1
00647 - Accounting Technician	2,012	2,816	1.00	1	1.00	1
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1
01022 - Office Systems Coordinator I	2,310	3,247	1.00	1	1.00	1
01023 - Office Systems Coordinator II	2,536	3,566	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	1.00	1	1.00	1
01078 - Library Monitor	1,680	2,047	0.43	1	0.43	1
01080 - Library Page	1,680	1,680	2.94	7	2.94	7
01285 - Courier II	1,680	2,083	1.00	1	1.00	1
01324 - Library Technician I	1,680	2,338	14.73	22	14.73	22
01326 - Library Technician II	1,793	2,508	4.30	5	5.05	6
01327 - Library Technician III	1,959	2,742	2.57	4	2.57	4
01342 - Supervising Library Technician	2,056	2,879	3.87	4	3.87	4
01344 - Office Assistant II	1,680	2,070	1.00	1	1.00	1
01347 - Office Assistant IV	1,719	2,404	1.00	1	1.00	1
01621 - Office Systems Coordinator IV	3,525	4,682	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	0.74	6	0.99	7
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01767 - Deputy Director Library Svcs	4,482	6,275	1.00	1	1.00	1
01769 - Senior Librarian Specialist	3,159	4,424	3.00	3	2.00	2
01770 - Senior City Librarian	3,159	4,423	1.00	1	1.00	1
01771 - City Librarian	2,972	4,159	2.00	2	2.00	2
01772 - Librarian Specialist	2,774	3,883	4.00	4	4.00	4
01773 - Librarian	2,516	3,521	3.60	4	4.35	5
3610 - Ventura County Library Total			60.18	80	61.93	83
Other Funds Subtotal			649.58	673	705.33	729

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
Enterprise Funds						
3300 - Ventura County Medical System						
00014 - Management Assistant IV	2,274	3,179	4.00	4	4.00	4
00020 - Administrative Aide	1,683	2,356	3.00	3	3.00	3
00030 - Administrative Assistant I	2,096	2,933	2.00	2	2.00	2
00031 - Administrative Assistant II	2,304	3,232	8.00	8	9.00	9
00079 - Assist Director Hospital Nsg	5,951	8,320	0.00	0	1.00	1
00088 - Senior Physical Therapist	3,394	4,999	12.00	12	12.00	12
00103 - Coder-Certified	3,048	4,653	14.00	14	14.00	14
00135 - Orthopedic Technician	1,756	2,458	3.00	3	3.00	3
00149 - Senior Speech Pathologist	3,091	4,312	2.00	2	2.00	2
00157 - Nursing Assistant II	1,680	1,911	67.00	70	66.00	69
00160 - Certified Phlebotomy Tech II	1,680	2,185	18.58	20	14.78	16
00161 - Certified Phlebotomy Tech III	1,680	2,294	16.80	17	20.60	21
00163 - Assist Food Services Sprvsr	1,853	2,589	1.00	1	1.00	1
00165 - Clinical Lab Scientist II	3,652	4,752	11.50	13	14.18	16
00166 - Clinical Lab Scientist III	4,058	5,448	11.68	13	9.00	10
00168 - Public Health Social Workr II	2,241	3,298	1.00	1	1.00	1
00170 - Public Health Social Workr IV	2,519	3,796	1.00	1	2.00	2
00179 - Air Conditioning/Heating Mech	3,130	3,286	2.00	2	2.00	2
00180 - Chief Financial Officer - HCA	11,877	16,628	1.00	1	1.00	1
00208 - Nuclear Medicine Technologist	4,480	5,600	1.00	1	1.00	1
00209 - Senior Nuclear Medicine Tech	4,946	6,542	1.00	1	1.00	1
00212 - Licensed Vocational Nurse	2,665	2,772	5.20	6	5.20	6
00228 - Senior Nurse Practitioner	6,440	6,589	0.90	1	1.90	2
00231 - Sr Registered Nurse - Amb Care	4,431	4,785	22.20	23	22.20	23
00232 - Registered Nurse-Mental Health	4,311	4,779	42.30	46	42.30	46
00233 - Sr Registered Nurse-MentalHlth	4,738	5,117	6.70	7	6.70	7
00234 - Sr Registered Nurse-MH AcuteCr	5,094	5,502	5.90	6	5.90	6
00275 - Supervisor-Hospital Spprt Svcs	1,901	2,563	2.00	2	2.00	2
00290 - Buyer	2,144	3,000	1.00	1	1.00	1
00305 - Registered Nurse II	4,166	4,499	260.65	284	258.85	282
00307 - Sr Registered Nurse-Hospital	4,564	4,930	139.36	151	139.36	151
00308 - Circulating Operating Room Nrs	4,334	5,322	21.75	23	21.75	23
00311 - Histologist	2,006	2,802	2.60	3	2.73	4
00316 - Warehouse Coordinator	1,751	2,452	1.00	1	1.00	1
00321 - Registered Dietician II	2,257	3,322	3.90	5	3.90	5
00322 - Registered Dietician III	2,557	3,763	8.28	11	8.28	11

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00332 - Medical Imaging Specialist II	3,777	4,591	21.20	22	21.20	22
00333 - Medical Imaging Specialist III	4,155	5,025	10.00	10	10.00	10
00334 - Radiology Supervisor	4,673	5,521	4.00	4	4.00	4
00343 - Psychiatric Technician-IPU	2,868	2,990	20.40	23	19.40	22
00355 - Chief Resident Physician	3,203	3,203	4.00	4	4.00	4
00372 - Senior Orthopedic Technician	1,929	2,696	2.00	2	2.00	2
00394 - Chief Deputy Director HCA	8,663	12,130	1.00	1	1.00	1
00396 - Chief Hospital Operations-E	6,267	9,214	3.00	3	3.00	3
00397 - Chief Hospital Ops-Prof&SpSerE	7,038	9,853	2.00	2	2.00	2
00398 - Chief Nursing Executive	7,031	10,852	1.00	1	1.00	1
00400 - Medical Director - Hospital	11,368	15,915	2.00	2	2.00	2
00404 - Accounting Assistant II	1,680	2,328	3.00	3	3.00	3
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00406 - Community Services Coord	2,520	3,412	30.00	30	29.00	29
00426 - Diagnostic Technician	1,680	2,086	2.00	2	2.00	2
00427 - Diagnostic Services Supervisor	1,680	2,188	1.00	1	1.00	1
00430 - Behavioral Health ClinicianIII	2,808	3,933	15.90	16	15.90	16
00431 - Behavioral Health Clinician IV	2,947	4,128	18.80	20	21.80	23
00435 - Cook	1,680	2,057	7.00	7	7.00	7
00454 - Agency Public Info Officer III	4,247	5,945	1.00	1	1.00	1
00493 - Data Entry Operator III	1,680	2,070	1.00	1	1.00	1
00552 - PCC Nurse Practitioner	5,745	6,426	14.55	21	13.55	20
00555 - Dietary Aide	1,680	1,959	4.00	4	4.00	4
00569 - Technical Specialist IV-PH	1,882	2,635	3.00	3	0.00	0
00593 - Chief Financial Offr - Hosptl	7,828	10,959	1.00	1	2.00	2
00594 - Chief Financial Offr - AmbCare	6,677	9,348	1.00	1	0.00	0
00599 - Maintenance Worker III	1,755	2,461	2.00	2	2.00	2
00609 - PCC Physician Assistant	5,745	6,426	11.17	13	11.17	13
00617 - PCC Registered Nurse II	4,227	4,565	6.00	6	6.00	6
00618 - PCC Senior Registered Nurse	4,497	4,906	31.00	31	31.00	31
00622 - Program Administrator I	2,771	3,880	7.00	7	7.00	7
00623 - Program Administrator II	3,104	4,346	25.00	25	25.00	25
00626 - Certified Biomed Equip Tech	2,499	3,509	5.00	5	5.00	5
00638 - Dental Assistant	1,680	2,027	2.00	2	2.00	2
00639 - Registered Dental Assistant	2,215	3,101	3.00	3	3.00	3
00641 - Compliance Officer	5,919	8,286	1.00	1	1.00	1
00643 - Assist Chief FinancI Ofc-HCA E	6,737	9,433	1.00	1	1.00	1
00646 - Medical Laboratory Technician	2,711	3,798	4.00	4	4.00	4

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00647 - Accounting Technician	2,012	2,816	10.80	11	10.80	11
00648 - Senior Accounting Technician	2,159	3,028	16.00	16	16.00	16
00649 - Supervising Accounting Techncn	2,434	3,408	1.00	1	1.00	1
00658 - PCC Lic Vocational Nurse II	3,256	3,323	18.80	19	18.80	19
00664 - PCC Lic Vocational Nurse III	3,559	3,684	43.00	43	43.00	43
00678 - Primary Care Clinic Physician	9,043	10,474	49.32	65	61.26	82
00679 - Primary Care Clinic Pediatricn	7,983	9,247	11.94	17	0.00	0
00684 - Registered Nurse First Asstnt	5,508	5,913	1.00	1	1.00	1
00712 - Medical Assistant II	2,005	2,807	35.00	35	35.00	35
00713 - Medical Assistant III	2,155	3,017	240.00	240	240.00	240
00726 - Manager-Radiology Diagnostic	4,887	6,842	1.00	1	1.00	1
00727 - Manager-Cardiopulmonary Svcs	4,920	6,888	1.00	1	1.00	1
00730 - Manager-Rehabilitation Svcs	5,372	7,522	1.00	1	1.00	1
00735 - Credentialing Coordinator I	2,304	3,232	2.00	2	2.00	2
00736 - Credentialing Coordinator II	2,535	3,555	1.00	1	1.00	1
00739 - Manager-Ambulatory Nursing	5,316	7,443	1.00	1	0.00	0
00741 - Director Pharmacy Services	8,623	10,833	1.00	1	1.00	1
00748 - Program Administrator III	3,250	4,550	14.50	15	16.50	17
00756 - Pharmacy Technician II	1,350	1,865	21.35	23	0.00	0
00794 - Food Services Assistant	1,680	1,680	13.00	13	13.00	13
00795 - Sr Food Services Assistant	1,680	1,763	8.00	8	8.00	8
00799 - Food Services Shift Supervisor	1,680	2,140	4.00	4	4.00	4
00812 - Senior Accountant	2,897	4,056	4.00	4	4.00	4
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00821 - Billing and Coding Analyst	2,294	3,212	0.00	0	10.00	10
00824 - Physical Therapy Aide	1,680	2,070	7.00	7	7.00	7
00825 - Licensed Physical Therapy Asst	1,809	2,790	4.00	4	4.00	4
00838 - Medical Billing Specialist I	1,680	2,098	8.00	8	8.00	8
00839 - Medical Billing Specialist II	1,896	2,406	13.00	13	13.00	13
00840 - Medical Billing Specialist III	2,008	2,549	5.00	5	5.00	5
00841 - Medical Billing Specialist IV	2,229	2,829	26.00	26	16.00	16
00855 - HCA Training/Education Asst	1,984	2,777	2.00	2	2.00	2
00863 - Health Technician III	1,680	2,086	23.00	26	23.00	26
00923 - Senior Finance Analyst	3,681	5,154	4.00	4	4.00	4
00940 - HCA Facilities Manager	4,051	5,672	1.00	1	1.00	1
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
00987 - Hospital Central Svcs Suprvsr	2,172	3,016	1.00	1	1.00	1
00990 - Manager, Accounting-Hospital	4,809	6,732	2.00	2	2.00	2

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00994 - Director Health Care Agency	12,556	17,578	1.00	1	1.00	1
01013 - Transportation Operator	2,533	2,925	1.00	1	1.00	1
01016 - Hospital Maintenance Engineer	2,655	2,788	14.00	14	14.00	14
01022 - Office Systems Coordinator I	2,310	3,247	1.00	1	1.00	1
01023 - Office Systems Coordinator II	2,536	3,566	3.00	3	3.00	3
01024 - Office Systems Coordinator III	2,967	4,161	5.00	5	5.00	5
01026 - Senior Office Systems Coord	3,580	5,012	1.00	1	1.00	1
01029 - Director Laboratory Services	5,337	7,472	1.00	1	1.00	1
01040 - Outpatient Clinic Admin I	3,291	4,608	4.00	4	4.00	4
01041 - Outpatient Clinic Admin II	3,761	5,266	6.00	6	6.00	6
01042 - Outpatient Clinic Admin III	4,232	5,924	3.00	3	3.00	3
01065 - Chief Operations Officer-Hospl	8,318	11,645	1.00	1	1.00	1
01066 - Clinic Medical Director	8,439	11,815	7.00	7	7.00	7
01068 - Chief Medical Quality Officer	8,910	12,474	2.00	2	2.00	2
01069 - Chief Medical Director-Amb Cr	10,183	14,256	1.00	1	1.00	1
01070 - CEO Medical Director of AmbCr	11,368	15,915	1.00	1	1.00	1
01075 - Sr Behavioral Health Manager	4,628	6,479	0.00	0	1.00	1
01085 - Behavioral Hlth Clinic Adm III	3,894	5,452	0.90	1	0.90	1
01092 - Locksmith	2,860	3,003	1.00	1	1.00	1
01096 - HCA Materials Manager	4,731	6,624	1.00	1	1.00	1
01151 - Maintenance Plumber	2,970	3,118	2.00	2	2.00	2
01156 - Community Services Worker I	1,350	1,494	1.50	2	0.00	0
01157 - Community Services Worker	1,680	1,916	1.00	1	2.50	3
01158 - Sr Community Services Worker	1,680	2,070	8.00	8	8.00	8
01163 - Psychiatric Social Wkr IV	2,947	4,128	5.00	5	5.00	5
01173 - Program Assistant	2,822	3,951	8.00	8	8.00	8
01174 - Senior Program Administrator	3,652	5,113	12.00	12	12.00	12
01185 - Medical Director	12,386	17,340	1.00	1	1.00	1
01190 - Manager-Medical Records	4,252	6,252	1.00	1	1.00	1
01214 - Mental Hlth Associate	1,914	2,680	1.00	1	1.00	1
01230 - Post Graduate-Year 1	2,736	2,736	15.00	15	15.00	15
01231 - Post Graduate-Year 2	2,879	2,879	15.00	15	15.00	15
01232 - Post Graduate-Year 3	3,025	3,025	12.00	12	12.00	12
01249 - Supervising Therapist I	3,694	5,437	2.00	2	2.00	2
01251 - Supervising Therapist II	3,966	5,563	2.00	2	2.00	2
01256 - Manager-Laboratory Services	4,352	6,093	1.00	1	1.00	1
01269 - Clerical Supervisor I	1,847	2,585	2.00	2	2.00	2
01270 - Clerical Supervisor II	2,031	2,844	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01271 - Clerical Supervisor III	2,237	3,134	25.60	26	24.60	25
01275 - Collections Officer II	1,680	2,287	5.00	5	5.00	5
01276 - Collections Officer III	1,716	2,401	2.00	2	2.00	2
01284 - Courier I	1,680	1,985	1.00	1	1.00	1
01285 - Courier II	1,680	2,083	4.00	4	4.00	4
01313 - Inventory Management Asst II	1,680	2,070	7.00	7	7.00	7
01315 - Inventory Management Asst III	1,680	2,225	2.00	2	2.00	2
01329 - Medical Office Assistant II	1,680	2,041	63.13	65	59.00	60
01330 - Medical Office Assistant III	1,680	2,192	62.70	63	59.70	60
01331 - Management Assistant I	1,680	2,236	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	3.00	3	3.00	3
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	1.00	1
01339 - Office Assistant I	1,680	1,892	1.00	1	1.00	1
01344 - Office Assistant II	1,680	2,070	5.00	5	5.00	5
01345 - Office Assistant III	1,680	2,236	5.10	6	5.10	6
01347 - Office Assistant IV	1,719	2,404	2.00	2	2.00	2
01350 - Office Assistant III-C	1,977	2,769	1.00	1	1.00	1
01358 - Records Technician I	1,680	1,995	4.00	4	3.00	3
01359 - Records Technician II	1,680	2,196	5.80	6	6.80	7
01360 - Records Technician III	1,688	2,361	6.00	6	6.00	6
01371 - Clinical Nurse Manager	4,588	6,744	4.00	4	4.00	4
01402 - Operating Room Technician II	1,877	2,867	7.50	8	7.50	8
01403 - Operating Room Technician III	2,036	3,088	14.50	15	14.50	15
01404 - Nursing Assistant III	1,680	2,126	1.00	1	1.00	1
01406 - Sterile Processing Technon II	1,680	2,329	6.00	6	6.00	6
01407 - Telemetry Technician	1,725	2,329	14.00	14	14.00	14
01411 - Emergency Room Technician	1,680	2,289	10.80	11	11.80	12
01414 - Emergency Room Tech - PDP	2,023	2,023	0.00	0	1.00	2
01421 - Psychiatric Social Wkr II	2,673	3,747	1.00	1	1.00	1
01423 - Psychiatric Social Wkr III	2,808	3,933	2.50	3	2.50	3
01441 - Clinical Assistant II	1,680	2,070	21.00	21	21.00	21
01450 - Pharmacy Supervisor	5,267	7,374	4.00	4	4.00	4
01452 - Pharmacist II	3,744	5,508	19.20	20	0.00	0
01453 - Radiologic Technologist I	2,241	3,344	19.00	19	19.00	19
01474 - Alcohol/Drug Treatment Spe II	1,881	2,633	2.00	2	2.00	2
01476 - Alcohol/Drug Treatment Spe III	2,225	3,118	9.00	9	7.00	7
01489 - Program Assistant-NE	2,822	3,951	1.00	1	1.00	1
01521 - HCA Housekeeper I	1,680	2,070	62.80	63	62.80	63

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01524 - HCA Housekeeper II	1,680	2,223	5.00	5	5.00	5
01590 - Nursing Suprvsr-MH Inpatient	5,923	8,292	1.00	1	1.00	1
01601 - Facility Operation Spec II	3,673	5,242	1.00	1	1.00	1
01611 - Administrative Assistant III	2,535	3,555	4.00	4	4.00	4
01615 - Administrative Assistant IV	2,787	3,908	23.00	23	23.00	23
01621 - Office Systems Coordinator IV	3,525	4,682	19.00	19	19.00	19
01634 - Manager-Operations	3,888	5,444	1.00	1	0.00	0
01635 - Manager-Patient Services	4,645	6,503	2.00	2	2.00	2
01643 - Ambulatory Care Administrator	6,581	9,214	1.00	1	1.00	1
01661 - Senior Maintenance Electrician	3,285	3,447	2.00	2	2.00	2
01671 - Senior Occupational Therapist	3,364	4,955	9.00	9	9.00	9
01699 - Deputy Director Hlth Care Agy	7,326	10,257	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	2.80	3	2.80	3
01710 - Staff/Services Manager II	3,652	5,113	2.00	2	3.00	3
01711 - Staff/Services Manager III	3,918	5,485	17.00	17	17.00	17
01719 - Community Health Worker	1,743	2,448	46.50	47	50.50	51
01776 - HCA Administrative Manager I	4,583	6,416	2.00	2	2.00	2
01777 - HCA Administrative Manager II	5,056	7,078	9.00	9	9.00	9
01786 - Administrative Svcs Drctr III	5,437	7,612	1.00	1	1.00	1
01788 - Social Worker IV	2,266	3,176	0.00	0	1.00	1
01789 - Social Worker III	2,121	2,832	0.00	0	1.00	1
01805 - Stationary Engineer	3,363	3,529	5.00	5	5.00	5
01882 - Principal Respiratory Therapst	2,177	3,046	29.20	31	29.20	31
01986 - Respiratory Therapist-PDP IV	3,670	3,670	6.10	7	6.10	7
02004 - Radiologic Technologist-PDP IV	3,953	3,953	11.25	12	11.25	12
02008 - Rehabilitation Therpst-PDP IV	5,011	5,011	2.90	4	2.90	5
02015 - Pharmacist-PDP IV	5,849	5,849	0.70	2	0.00	0
02096 - Operating Room Tech II-PDP	2,706	2,706	0.50	1	0.50	1
02099 - Medical Office Asst II-PDP	1,809	1,809	3.36	6	1.90	4
02102 - Nursing Assistant - PDP	1,688	1,688	2.50	5	1.50	3
02104 - Certified Phlebotomist I-PDP	2,235	2,235	1.85	3	1.85	3
02105 - Certified Phlebotomist II-PDP	2,353	2,353	5.00	5	5.00	5
02106 - Certified Phlebotomist III-PDP	2,470	2,470	1.00	1	0.00	0
02110 - Medical Office Assistant IV	1,711	2,391	158.00	158	158.00	158
02160 - Chief Medical Information Off	8,274	11,583	1.00	1	1.00	1
02163 - Pharmacy Technician	1,747	2,446	0.00	0	21.35	23
02165 - Pharmacist	4,723	6,612	0.00	0	10.20	11

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
02166 - Pharmacist - Speciality Care	4,900	6,860	0.00	0	9.00	9
02167 - Pharmacist - PDP	7,008	7,008	0.00	0	0.70	2
02170 - Associate Chief Nursing Exec	6,608	9,252	1.00	1	1.00	1
02171 - Hospital Nurse Manager II	5,331	7,464	7.00	7	7.00	7
02172 - Hospital Nurse Manager I	4,959	6,943	5.00	5	4.00	4
02173 - Nursing Shift Manager	4,428	6,199	0.00	0	3.80	4
02175 - Certified Phlebotomy Supervisr	2,237	3,134	0.00	0	1.00	1
02177 - Trauma Registrar	2,294	3,212	0.00	0	3.00	3
02201 - Surgery Scheduler	1,973	2,762	2.00	2	2.00	2
02205 - Referral Coordinator I	1,879	2,631	0.00	0	8.46	9
02206 - Referral Coordinator II	1,973	2,762	3.00	3	3.00	3
02210 - Anesthesia Technician	1,845	2,583	2.00	2	2.00	2
02215 - Chief Nursing Exec - Amb Care	6,608	9,252	0.00	0	1.00	1
N1710 - Staff/Services Manager II-NE	3,652	5,113	1.00	1	1.00	1
3300 - Ventura County Medical System Total			2,526.72	2640	2,537.72	2652
3390 - Ventura Co Health Care Plan						
00030 - Administrative Assistant I	2,096	2,933	2.00	2	1.00	1
00231 - Sr Registered Nurse - Amb Care	4,431	4,785	10.00	10	10.00	10
00305 - Registered Nurse II	4,166	4,499	3.00	3	3.00	3
00622 - Program Administrator I	2,771	3,880	1.00	1	4.00	4
00623 - Program Administrator II	3,104	4,346	2.00	2	2.00	2
00648 - Senior Accounting Technician	2,159	3,028	2.00	2	2.00	2
00748 - Program Administrator III	3,250	4,550	3.00	3	3.00	3
00812 - Senior Accountant	2,897	4,056	2.00	2	2.00	2
00836 - Medical Claims Processor III	1,822	2,733	3.00	3	3.00	3
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1
00948 - Senior Manager, Accounting	4,686	6,561	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	1.00	1	1.00	1
01271 - Clerical Supervisor III	2,237	3,134	1.00	1	1.00	1
01347 - Office Assistant IV	1,719	2,404	11.00	11	10.00	10
01369 - Assist Insurance Services Adm	4,964	6,878	2.00	2	2.00	2
01611 - Administrative Assistant III	2,535	3,555	2.00	2	2.00	2
01621 - Office Systems Coordinator IV	3,525	4,682	2.00	2	2.00	2
01635 - Manager-Patient Services	4,645	6,503	2.00	2	2.00	2
01699 - Deputy Director Hlth Care Agy	7,326	10,257	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	4.00	4	4.00	4
02110 - Medical Office Assistant IV	1,711	2,391	3.00	3	3.00	3

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
02190 - VCHCP Medical Director	8,439	11,815	1.00	1	1.00	1
3390 - Ventura Co Health Care Plan Total			60.00	60	61.00	61
4760 - Parks Department						
00598 - Maintenance Worker IV	1,879	2,638	1.00	1	3.00	3
00599 - Maintenance Worker III	1,755	2,461	3.00	3	3.00	3
00600 - Maintenance Worker II	1,680	2,199	3.00	3	3.00	3
00601 - Maintenance Worker I	1,680	2,075	1.50	2	0.00	0
00602 - Park Services Ranger I	1,918	2,575	4.00	4	4.00	4
00603 - Park Services Ranger II	2,001	2,803	5.00	5	5.00	5
00748 - Program Administrator III	3,250	4,550	1.00	1	1.00	1
00767 - Deputy Director Gen Svcs Agy	5,102	7,143	1.00	1	1.00	1
00873 - Supervising Park Ranger	1,978	2,771	1.00	1	1.00	1
01090 - Public Works Maint Worker Spec	2,206	2,948	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01708 - Staff/Services Specialist II	3,054	4,361	2.00	2	2.00	2
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
4760 - Parks Department Total			25.50	26	26.00	26
5000 - Oxnard Airport						
01373 - Senior Airport Maintenance Wrk	1,934	2,707	2.00	2	2.00	2
01374 - Lead Airport Maintenance Wrkr	2,073	2,902	1.00	1	1.00	1
01378 - Senior Airport Operations Offr	2,600	3,320	0.00	0	1.00	1
01656 - Airport Operations Officer	2,200	2,809	4.00	4	3.00	3
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
5000 - Oxnard Airport Total			8.00	8	8.00	8
5020 - Camarillo Airport						
00014 - Management Assistant IV	2,274	3,179	1.00	1	1.00	1
00033 - Administrative Officer II	3,569	4,997	1.00	1	0.00	0
00034 - Administrative Officer I	3,250	4,550	0.00	0	1.00	1
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00622 - Program Administrator I	2,771	3,880	1.00	1	0.00	0
00648 - Senior Accounting Technician	2,159	3,028	1.00	1	1.00	1
00812 - Senior Accountant	2,897	4,056	1.00	1	1.00	1
00878 - Agency Lease Manager	4,422	6,190	0.00	0	1.00	1
01332 - Management Assistant II	1,803	2,524	1.00	1	0.00	0
01345 - Office Assistant III	1,680	2,236	1.00	1	1.00	1
01372 - Airport Maintenance Worker	1,728	2,419	3.00	3	3.00	3

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01373 - Senior Airport Maintenance Wrk	1,934	2,707	3.00	3	3.00	3
01374 - Lead Airport Maintenance Wrkr	2,073	2,902	1.00	1	1.00	1
01378 - Senior Airport Operations Offr	2,600	3,320	1.00	1	2.00	2
01602 - Facility Project Manager	4,489	6,286	1.00	1	1.00	1
01603 - Facility Project Specialist	3,673	5,242	1.00	1	1.00	1
01611 - Administrative Assistant III	2,535	3,555	0.00	0	1.00	1
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01653 - Director Airports	6,650	9,311	1.00	1	1.00	1
01654 - Deputy Director Airports	5,152	7,213	2.00	2	2.00	2
01656 - Airport Operations Officer	2,200	2,809	3.00	3	2.00	2
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
01708 - Staff/Services Specialist II	3,054	4,361	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
5020 - Camarillo Airport Total			29.00	29	29.00	29
5100 - Harbor Administration						
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00595 - Maintenance Supervisor	2,520	3,152	2.00	2	2.00	2
00598 - Maintenance Worker IV	1,879	2,638	7.00	7	7.00	7
00623 - Program Administrator II	3,104	4,346	2.00	2	2.00	2
00811 - Accountant II	2,634	3,688	2.00	2	3.00	3
00876 - Harbor Patrol Officer II	2,700	3,618	14.00	14	14.00	14
00878 - Agency Lease Manager	4,422	6,190	1.00	1	1.00	1
00946 - Manager, Accounting I	3,834	5,368	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	1.00	1	1.00	1
01599 - Facility Operation Spec I	3,309	4,734	1.00	1	1.00	1
01667 - Director Harbor Plng & Rdvlpmt	5,404	7,566	1.00	1	1.00	1
01670 - Director Harbor	6,650	9,311	1.00	1	1.00	1
01672 - Deputy Director Harbor	5,152	7,213	1.00	1	1.00	1
01733 - Harbormaster	4,204	5,786	1.00	1	1.00	1
01783 - Harbor Patrol Officer III	2,849	4,052	2.00	2	2.00	2
01784 - Administrative Srvc Drctr I	4,247	5,945	1.00	1	1.00	1
02027 - Harbor Patrol Captain	3,677	4,480	1.00	1	1.00	1
5100 - Harbor Administration Total			40.00	40	41.00	41
Enterprise Funds Subtotal			2,689.22	2803	2,702.72	2817
Internal Service Funds						
1300 - CEO Risk Administration						
00108 - Deputy Executive Officer	5,780	8,093	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00437 - Sr Deputy Executive Officer	6,343	8,881	1.00	1	1.00	1
00506 - Risk Management Analyst	4,330	6,063	2.00	2	2.00	2
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	1.00	1
01350 - Office Assistant III-C	1,977	2,769	1.00	1	1.00	1
01739 - Risk Analyst	3,366	4,713	6.00	6	6.00	6
1300 - CEO Risk Administration Total			12.00	12	12.00	12
1400 - Human Resource Personnel Services ISF						
01314 - Personnel Assistant	2,623	3,672	1.00	1	1.00	1
01674 - Personnel Analyst III	4,417	6,185	1.00	1	1.00	1
1400 - Human Resource Personnel Services ISF Total			2.00	2	2.00	2
1420 - Personnel Medical Insurance						
00391 - Personnel Analyst I	3,129	4,381	1.00	1	2.00	2
00432 - Personnel Analyst II	3,582	5,015	4.00	4	4.00	4
00623 - Program Administrator II	3,104	4,346	2.00	3	2.00	3
01173 - Program Assistant	2,822	3,951	2.00	2	2.00	2
01314 - Personnel Assistant	2,623	3,672	1.00	1	1.00	1
01492 - Personnel Assistant-NE	2,623	3,672	2.00	2	1.00	1
01546 - Senior Psychologist-MB	3,848	5,388	1.00	1	1.00	1
01642 - Program Management Analyst	5,040	7,057	2.00	2	2.00	2
01674 - Personnel Analyst III	4,417	6,185	2.00	2	2.00	2
1420 - Personnel Medical Insurance Total			17.00	18	17.00	18
4400 - Public Works Central Services ISF						
00031 - Administrative Assistant II	2,304	3,232	5.00	5	5.00	5
00033 - Administrative Officer II	3,569	4,997	2.00	2	2.00	2
00276 - Water Resources Specialist II	2,486	3,488	1.00	1	0.00	0
00277 - Water Resources Specialist III	2,732	3,832	3.00	3	0.00	0
00278 - Water Resources Specialist IV	3,108	4,360	6.00	6	11.00	11
00313 - Surveyor II	3,025	4,550	3.00	3	3.00	3
00315 - Surveyor IV	3,670	5,499	2.00	2	2.00	2
00357 - Public Works Superintendent	3,657	5,120	5.00	5	5.00	5
00359 - Engineering Manager I	3,971	5,560	6.00	6	0.00	0
00360 - Engineering Manager	4,941	6,919	13.00	13	12.00	12
00361 - Senior Engineering Manager	5,473	7,664	6.00	6	5.00	5
00378 - Public Works Maint Worker III	1,809	2,416	66.00	66	66.00	66
00379 - Public Works Maint Worker IV	2,129	2,841	7.00	7	7.00	7
00381 - Deputy Director Pub Wks Agy	5,869	8,217	7.00	7	7.00	7
00409 - Director Transportation	6,301	8,822	1.00	1	1.00	1
00410 - Director Watershed Management	6,301	8,821	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00411 - Director PWA Central Services	6,204	8,687	1.00	1	1.00	1
00412 - Director Engineer Services	6,301	8,821	1.00	1	1.00	1
00421 - Contract Support Specialist II	1,882	2,635	3.00	3	3.00	3
00453 - Agency Public Info Officer II	3,653	5,114	1.00	1	1.00	1
00486 - Manager-Real Estate Services	4,464	6,250	1.00	1	1.00	1
00606 - Senior Tree Trimmer	2,448	2,813	2.00	2	2.00	2
00624 - Assist Director PWA	7,120	9,969	1.00	1	1.00	1
00625 - Director Public Works	7,939	11,115	1.00	1	1.00	1
00647 - Accounting Technician	2,012	2,816	7.00	7	7.00	7
00648 - Senior Accounting Technician	2,159	3,028	1.00	1	1.00	1
00649 - Supervising Accounting Techncn	2,434	3,408	1.00	1	1.00	1
00695 - Engineer III	3,635	5,462	4.00	4	4.00	4
00696 - Engineer IV	4,037	6,049	22.00	22	22.00	22
00700 - Engineering Technician II	2,172	3,032	1.00	1	1.00	1
00701 - Engineering Technician III	2,298	3,232	2.00	2	2.00	2
00702 - Engineering Technician IV	2,504	3,511	18.00	18	19.00	19
00707 - PWA Manager II	4,492	6,290	0.00	0	7.00	7
00708 - PWA Manager III	4,976	6,967	0.00	0	1.00	1
00748 - Program Administrator III	3,250	4,550	0.00	0	1.00	1
00811 - Accountant II	2,634	3,688	2.00	2	2.00	2
00812 - Senior Accountant	2,897	4,056	6.00	6	6.00	6
00813 - Principal Accountant	3,328	4,659	4.00	4	4.00	4
00908 - Hydrologist III	3,311	4,645	1.00	1	1.00	1
00909 - Hydrologist IV	3,675	5,153	1.00	1	1.00	1
00919 - Senior Public Works Inspector	2,900	4,077	6.00	6	6.00	6
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
00971 - Real Property Agent II	2,701	3,789	3.00	3	3.00	3
01002 - Senior Real Property Agent	3,114	4,163	2.00	2	2.00	2
01009 - Equipment Operator I	2,163	2,640	1.00	1	0.00	0
01010 - Equipment Operator II	2,672	2,806	7.00	7	7.00	7
01011 - Equipment Operator III	2,789	2,928	15.00	15	16.00	16
01012 - Equipment Operator IV	2,922	3,063	6.00	6	6.00	6
01023 - Office Systems Coordinator II	2,536	3,566	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	1.00	1	1.00	1
01090 - Public Works Maint Worker Spec	2,206	2,948	3.00	3	3.00	3
01137 - Supervisor-Public Works Maint	2,591	3,630	10.00	10	10.00	10
01155 - Maintenance Welder	3,054	3,207	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01173 - Program Assistant	2,822	3,951	2.00	2	2.00	2
01189 - Planner IV	3,578	5,280	5.00	5	5.00	5
01332 - Management Assistant II	1,803	2,524	6.00	6	6.00	6
01333 - Management Assistant III	1,939	2,713	5.00	5	6.00	6
01345 - Office Assistant III	1,680	2,236	2.00	2	1.00	1
01347 - Office Assistant IV	1,719	2,404	2.00	2	2.00	2
01448 - Public Works Inspector III	2,617	3,669	9.00	9	8.00	8
01611 - Administrative Assistant III	2,535	3,555	4.00	4	4.00	4
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	4.00	4	4.00	4
01708 - Staff/Services Specialist II	3,054	4,361	4.00	4	5.00	5
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	4.00	4	4.00	4
01926 - Survey Technician III	2,298	3,231	2.00	2	2.00	2
01927 - Survey Technician IV	2,504	3,511	1.00	1	1.00	1
01980 - Tree Trimmer II	2,299	2,640	6.00	6	6.00	6
4400 - Public Works Central Services ISF Total			330.00	330	333.00	333
4450 - Water and Sanitation ISF						
00020 - Administrative Aide	1,683	2,356	1.00	1	1.00	1
00030 - Administrative Assistant I	2,096	2,933	1.00	1	1.00	1
00031 - Administrative Assistant II	2,304	3,232	2.00	2	2.00	2
00360 - Engineering Manager	4,941	6,919	2.00	2	2.00	2
00361 - Senior Engineering Manager	5,473	7,664	0.00	0	1.00	1
00381 - Deputy Director Pub Wks Agy	5,869	8,217	1.00	1	1.00	1
00404 - Accounting Assistant II	1,680	2,328	3.00	3	3.00	3
00405 - Senior Accounting Assistant	1,829	2,560	1.00	1	1.00	1
00408 - Director Water & Sanitation	6,301	8,822	1.00	1	1.00	1
00461 - Water/Wastewater Srvcs Wrkr I	2,229	2,897	1.00	1	1.00	1
00462 - Water/Wastewater Srvcs Wrkr II	2,563	3,332	21.00	21	21.00	21
00463 - Sr Water/Wastewater Srv Wrkr	2,962	3,999	10.00	10	10.00	10
00464 - Water/Wastewater Srvcs Sprvsr	3,554	4,798	5.00	5	5.00	5
00467 - Water/Wastewater Svcs Sprndnt	3,950	5,530	2.00	2	2.00	2
00468 - Water/Wastewater Lab Technician	2,481	3,473	3.00	3	3.00	3
00469 - Water/Wastewater Lab Manager	3,785	5,300	1.00	1	1.00	1
00696 - Engineer IV	4,037	6,049	5.00	5	5.00	5
00702 - Engineering Technician IV	2,504	3,511	2.00	2	2.00	2
00706 - PWA Manager I	4,110	5,754	0.00	0	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00919 - Senior Public Works Inspector	2,900	4,077	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01448 - Public Works Inspector III	2,617	3,669	1.00	1	1.00	1
01611 - Administrative Assistant III	2,535	3,555	2.00	2	2.00	2
01700 - Manager-Water & Sanitation	5,727	8,017	1.00	1	0.00	0
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
01708 - Staff/Services Specialist II	3,054	4,361	1.00	1	1.00	1
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,652	5,113	1.00	1	0.00	0
4450 - Water and Sanitation ISF Total			72.00	72	72.00	72
4550 - GSA Heavy Equipment						
00134 - Fleet Customer Service Sprvr	3,220	4,608	1.00	1	1.00	1
00801 - Garage Attendant	1,680	1,885	1.00	1	1.00	1
00865 - Heavy Equip Mechanic II	3,124	3,275	5.00	5	5.00	5
00869 - Heavy Equip Service Wkr	1,692	2,152	3.00	3	3.00	3
01633 - Senior Heavy Equip Mechanic	3,319	3,479	2.00	2	2.00	2
4550 - GSA Heavy Equipment Total			12.00	12	12.00	12
4570 - Fleet Operations						
00042 - Body/Paint Mechanic	2,945	3,086	3.00	3	3.00	3
00091 - Senior Auto Mechanic	3,083	3,232	3.00	3	3.00	3
00133 - Fleet Operations Supervisor	3,220	4,608	1.00	1	1.00	1
00251 - Auto Mechanic II	2,948	3,088	10.00	10	10.00	10
00253 - Auto Service Worker	1,680	2,070	2.00	2	2.00	2
00387 - Automotive Systems Tech III	2,459	3,099	3.00	3	4.00	4
00551 - Senior Body/Paint Mechanic	3,083	3,232	2.00	2	2.00	2
00569 - Technical Specialist IV-PH	1,882	2,635	1.00	1	1.00	1
00748 - Program Administrator III	3,250	4,550	1.00	1	1.00	1
00767 - Deputy Director Gen Svcs Agy	5,102	7,143	1.00	1	1.00	1
00801 - Garage Attendant	1,680	1,885	2.00	2	4.00	4
01126 - Fleet Operations Manager	4,120	5,767	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	1.00	1	1.00	1
01345 - Office Assistant III	1,680	2,236	2.00	2	2.00	2
01621 - Office Systems Coordinator IV	3,525	4,682	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01712 - Parts Specialist	1,719	2,406	3.00	3	3.00	3
01714 - Senior Parts Specialist	1,806	2,521	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
4570 - Fleet Operations Total			40.00	40	43.00	43
4600 - GSA Administration						
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00033 - Administrative Officer II	3,569	4,997	1.00	1	1.00	1
00267 - Digital Sys Electronic Tech I	2,734	3,445	0.00	0	1.00	1
00268 - Digital Sys Electronic Tech II	2,980	3,756	0.00	0	3.00	3
00269 - Sr Digital Sys Electronic Tech	3,252	4,094	0.00	0	1.00	1
00404 - Accounting Assistant II	1,680	2,328	3.00	3	3.00	3
00405 - Senior Accounting Assistant	1,829	2,560	2.00	2	2.00	2
00622 - Program Administrator I	2,771	3,880	1.00	1	1.00	1
00648 - Senior Accounting Technician	2,159	3,028	2.00	2	2.00	2
00764 - Director General Services Agy	6,794	9,513	1.00	1	1.00	1
00811 - Accountant II	2,634	3,688	2.00	2	2.00	2
00812 - Senior Accountant	2,897	4,056	4.00	4	4.00	4
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
01023 - Office Systems Coordinator II	2,536	3,566	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	3.00	3	3.00	3
01173 - Program Assistant	2,822	3,951	1.00	1	1.00	1
01347 - Office Assistant IV	1,719	2,404	1.00	1	1.00	1
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	0.00	0
01621 - Office Systems Coordinator IV	3,525	4,682	1.00	1	1.00	1
01709 - Staff/Services Manager I	3,406	4,769	1.00	1	1.00	1
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	2.00	2	3.00	3
01786 - Administrative Svcs Drctr III	5,437	7,612	1.00	1	1.00	1
4600 - GSA Administration Total			32.00	32	37.00	37
4620 - GSA Procurement						
00033 - Administrative Officer II	3,569	4,997	1.00	1	1.00	1
00767 - Deputy Director Gen Svcs Agy	5,102	7,143	1.00	1	1.00	1
01332 - Management Assistant II	1,803	2,524	1.00	1	1.00	1
01431 - Purchasing Technician	1,680	2,253	4.00	4	3.00	3
01573 - Senior Buyer	2,361	3,302	4.00	4	6.00	6
01607 - Principal Buyer	2,618	3,631	4.00	4	3.00	3
01708 - Staff/Services Specialist II	3,054	4,361	3.00	3	3.00	3
4620 - GSA Procurement Total			18.00	18	18.00	18
4640 - Business Support						

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00151 - Graphics Technician IV	2,590	2,836	1.00	1	1.00	1
00152 - Graphics Technician III	2,471	2,714	3.00	3	3.00	4
00153 - Graphics Technician II	2,178	2,567	5.00	5	9.00	9
00317 - Warehouse Supervisor	1,959	2,743	1.00	1	1.00	1
00569 - Technical Specialist IV-PH	1,882	2,635	1.00	1	1.00	1
00771 - Manager-Facilities Maintenance	4,051	5,672	1.00	1	1.00	1
01269 - Clerical Supervisor I	1,847	2,585	1.00	1	1.00	1
01271 - Clerical Supervisor III	2,237	3,134	0.00	0	1.00	1
01285 - Courier II	1,680	2,083	7.00	7	7.00	7
01286 - Courier III	1,680	2,230	2.00	2	2.00	2
01315 - Inventory Management Asst III	1,680	2,225	4.00	4	4.00	4
01332 - Management Assistant II	1,803	2,524	1.00	1	1.00	1
01359 - Records Technician II	1,680	2,196	3.00	3	3.00	3
01360 - Records Technician III	1,688	2,361	1.00	1	1.00	1
01551 - Data Systems Specialist	2,760	3,870	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	4.00	4	4.00	4
01710 - Staff/Services Manager II	3,652	5,113	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
4640 - Business Support Total			38.00	38	44.00	44
4660 - Special Services						
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00771 - Manager-Facilities Maintenance	4,051	5,672	1.00	1	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	1.00	1	0.00	0
01332 - Management Assistant II	1,803	2,524	1.00	1	1.00	1
01621 - Office Systems Coordinator IV	3,525	4,682	0.00	0	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
N1710 - Staff/Services Manager II-NE	3,652	5,113	0.50	1	0.50	1
4660 - Special Services Total			5.50	6	5.50	6
4700 - GSA Facilities and Materials						
00014 - Management Assistant IV	2,274	3,179	1.00	1	1.00	1
00024 - Environmental Res Analyst I	2,783	3,886	0.50	1	0.50	1
00252 - Tile Setter	2,858	2,996	1.00	1	1.00	1
00266 - Building Equip Utility Worker	1,680	2,026	3.00	3	3.00	3
00267 - Digital Sys Electronic Tech I	2,734	3,445	1.00	1	0.00	0
00268 - Digital Sys Electronic Tech II	2,980	3,756	3.00	3	0.00	0
00269 - Sr Digital Sys Electronic Tech	3,252	4,094	1.00	1	0.00	0
00417 - Principal Engineer	5,025	7,035	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00493 - Data Entry Operator III	1,680	2,070	1.00	1	1.00	1
00669 - Certified Building Maint Eng	3,863	4,289	19.00	19	19.00	19
00766 - Chief Deputy Director-GSA	5,559	7,783	1.00	1	1.00	1
00771 - Manager-Facilities Maintenance	4,051	5,672	2.00	2	2.00	2
00998 - Energy Manager	4,185	5,860	1.00	1	1.00	1
01014 - Maintenance Engineer	2,655	2,788	24.00	24	24.00	24
01092 - Locksmith	2,860	3,003	1.00	1	1.00	1
01140 - Maintenance Electrician	3,068	3,222	1.00	1	1.00	1
01145 - Maintenance Painter	2,780	2,919	1.00	1	1.00	1
01151 - Maintenance Plumber	2,970	3,118	3.00	3	3.00	3
01270 - Clerical Supervisor II	2,031	2,844	1.00	1	1.00	1
01279 - Communications Operator III	1,769	2,600	2.00	2	2.00	2
01332 - Management Assistant II	1,803	2,524	2.00	2	2.00	2
01345 - Office Assistant III	1,680	2,236	1.00	1	1.00	1
01599 - Facility Operation Spec I	3,309	4,734	2.00	2	2.00	2
01601 - Facility Operation Spec II	3,673	5,242	5.00	5	5.00	5
01661 - Senior Maintenance Electrician	3,285	3,447	1.00	1	1.00	1
01709 - Staff/Services Manager I	3,406	4,769	1.00	1	1.00	1
01714 - Senior Parts Specialist	1,806	2,521	1.00	1	1.00	1
4700 - GSA Facilities and Materials Total			81.50	82	76.50	77
4720 - GSA Housekeeping and Grounds						
00030 - Administrative Assistant I	2,096	2,933	1.00	1	1.00	1
00482 - Custodian	1,680	2,049	27.00	27	27.00	27
00485 - Senior Custodian	1,680	2,157	9.00	9	9.00	9
00849 - GSA Custodian Supervisor	1,680	2,319	3.00	3	3.00	3
00853 - GSA Maintenance Worker	1,680	2,199	5.00	5	5.00	5
00860 - GSA Senior Maintenance Worker	1,744	2,461	1.00	1	1.00	1
01332 - Management Assistant II	1,803	2,524	1.00	1	1.00	1
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
4720 - GSA Housekeeping and Grounds Total			49.00	49	49.00	49
4740 - Facilities Projects						
00421 - Contract Support Specialist II	1,882	2,635	1.00	1	1.00	1
00599 - Maintenance Worker III	1,755	2,461	1.00	1	1.00	1
00696 - Engineer IV	4,037	6,049	0.00	0	2.00	2
00848 - Building Interiors Spec II	2,180	2,508	1.00	1	1.00	1
01602 - Facility Project Manager	4,489	6,286	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01603 - Facility Project Specialist	3,673	5,242	6.00	6	5.00	5
01707 - Staff/Services Specialist I	2,830	4,056	1.00	1	1.00	1
4740 - Facilities Projects Total			11.00	11	12.00	12
4800 - Information Technology Services Department						
00031 - Administrative Assistant II	2,304	3,232	1.00	1	1.00	1
00109 - Assist Chief Info Officer	6,238	8,735	1.00	1	1.00	1
00110 - Deputy Chief Info Officer	5,976	8,367	3.00	3	3.00	3
00284 - Principal Network Sysms Anlst	4,357	6,100	0.00	0	1.00	1
00335 - Service Desk Technician	1,959	2,748	5.00	5	5.00	5
00622 - Program Administrator I	2,771	3,880	1.00	1	1.00	1
00647 - Accounting Technician	2,012	2,816	3.00	3	3.00	3
00648 - Senior Accounting Technician	2,159	3,028	1.00	1	1.00	1
00676 - PeopleSoft Architect	3,727	5,172	2.00	2	2.00	2
00680 - Information Systems Analyst	3,372	4,479	17.00	17	15.00	15
00811 - Accountant II	2,634	3,688	3.00	3	2.00	2
00812 - Senior Accountant	2,897	4,056	1.00	1	2.00	2
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
01008 - Manager-ITSD Project	4,394	6,152	11.00	11	11.00	11
01174 - Senior Program Administrator	3,652	5,113	1.00	1	1.00	1
01415 - Info Systems Prog Analyst	2,760	3,871	11.00	11	10.00	10
01547 - Data Systems Manager	4,734	6,628	3.00	3	3.00	3
01553 - Desktop Support Analyst I	2,243	3,346	1.00	1	1.00	1
01586 - Senior Computer Operator	2,009	2,809	1.00	1	1.00	1
01616 - HSA - Manager Info Technology	5,167	7,234	1.00	1	1.00	1
01617 - Manager-Application Developmnt	4,921	6,889	12.00	12	13.00	13
01655 - Chief Information Officer	7,721	10,810	1.00	1	1.00	1
01706 - Data Communications Specialist	4,234	5,109	0.00	0	1.00	1
01747 - Applications Architect/Suprvsr	3,727	5,173	26.00	26	25.00	25
01786 - Administrative Srvc Drctr III	5,437	7,612	1.00	1	1.00	1
01861 - Desktop Support Analyst II	2,666	4,045	10.00	10	10.00	10
01863 - Office Systems Sppt Analyst II	3,727	5,173	12.00	12	11.00	11
01864 - Principal Office Sys Sup Anlst	4,218	5,583	7.00	7	8.00	8
01865 - Info Systems Sppt Analyst II	3,664	5,086	2.00	2	2.00	2
01866 - Principal Info Sys Sup Analyst	4,218	5,862	2.00	2	2.00	2
01867 - Principal Applica Arch/Supvsr	4,218	5,583	6.00	6	6.00	6
01868 - Data Systems Architect	3,727	5,173	4.00	4	4.00	4
02026 - Info Systems Security Architct	4,394	6,152	0.00	0	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
4800 - Information Technology Services Department Total			151.00	151	151.00	151
4850 - Network Services ISF						
00110 - Deputy Chief Info Officer	5,976	8,367	1.00	1	1.00	1
00284 - Principal Network Systms Anlst	4,357	6,100	1.00	1	1.00	1
00286 - Chief Information Security Offr	5,022	7,032	1.00	1	1.00	1
01008 - Manager-ITSD Project	4,394	6,152	0.00	0	1.00	1
01415 - Info Systems Prog Analyst	2,760	3,871	1.00	1	1.00	1
01501 - Telecom Network Specialist II	2,980	3,756	7.00	7	7.00	7
01502 - Telecom Network Specialist III	3,252	4,094	4.00	4	5.00	5
01503 - Telecom Network Supervisor	2,830	3,972	1.00	1	1.00	1
01505 - Telecom Network Analyst II	2,424	3,412	2.00	2	2.00	2
01506 - Telecom Network Analyst III	3,269	4,589	3.00	3	3.00	3
01507 - Chief ITSD Telecommunications	4,357	6,100	2.00	2	2.00	2
01617 - Manager-Application Developmnt	4,921	6,889	2.00	2	2.00	2
01706 - Data Communications Specialist	4,234	5,109	5.00	5	6.00	6
01747 - Applications Architect/Suprvsr	3,727	5,173	0.00	0	1.00	1
01862 - Office Systems Sppt Analyst I	3,369	4,480	2.00	2	2.00	2
01869 - Telecom Network Installer III	2,459	3,099	1.00	1	1.00	1
02026 - Info Systems Security Architct	4,394	6,152	2.00	2	2.00	2
4850 - Network Services ISF Total			35.00	35	39.00	39
Internal Service Funds Subtotal			906.00	908	923.00	925
Public Protection District						
2700 - Ventura County Fire Protection District						
00020 - Administrative Aide	1,683	2,356	1.00	1	1.00	1
00030 - Administrative Assistant I	2,096	2,933	1.00	1	0.00	0
00031 - Administrative Assistant II	2,304	3,232	2.00	2	2.00	2
00033 - Administrative Officer II	3,569	4,997	0.00	0	1.00	1
00318 - Warehouse Manager	2,324	3,200	1.00	1	1.00	1
00324 - Fire Control Worker	1,688	2,258	37.00	37	37.00	37
00325 - Senior Fire Control Worker	1,865	2,485	8.00	8	8.00	8
00370 - Fire Division Chief	5,950	8,014	5.00	5	5.00	5
00405 - Senior Accounting Assistant	1,829	2,560	4.00	4	4.00	4
00445 - Manager-Heavy Equip & Flt Svcs	4,989	5,600	1.00	1	1.00	1
00446 - Chief Heavy Equipment	3,815	5,341	1.00	1	1.00	1
00454 - Agency Public Info Officer III	4,247	5,945	1.00	1	1.00	1
00465 - County Fire Chief	8,266	11,573	1.00	1	1.00	1
00623 - Program Administrator II	3,104	4,346	4.00	4	4.00	4
00647 - Accounting Technician	2,012	2,816	1.00	1	0.00	0

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
00648 - Senior Accounting Technician	2,159	3,028	4.00	4	5.00	5
00669 - Certified Building Maint Eng	3,863	4,289	0.00	0	1.00	1
00748 - Program Administrator III	3,250	4,550	2.00	2	2.00	2
00750 - Fire Captain	4,785	5,770	124.00	124	124.00	124
00751 - Assist Fire Chief	6,622	9,272	4.00	4	4.00	4
00753 - Fire Dept Prof Standards Admin	5,040	7,057	0.00	0	1.00	1
00760 - Fire Engineer	4,108	4,953	123.00	123	123.00	123
00765 - Fire Equipment Operator	4,187	5,563	3.00	3	3.00	3
00770 - Firefighter	3,278	4,364	179.00	179	185.00	185
00801 - Garage Attendant	1,680	1,885	2.00	2	2.00	2
00811 - Accountant II	2,634	3,688	2.00	2	2.00	2
00812 - Senior Accountant	2,897	4,056	3.00	3	4.00	4
00813 - Principal Accountant	3,328	4,659	1.00	1	1.00	1
00869 - Heavy Equip Service Wkr	1,692	2,152	3.00	3	4.00	4
00891 - Fire Communications Manager	4,588	6,424	1.00	1	1.00	1
00920 - Deputy Chief Fire Services	7,446	10,424	1.00	1	2.00	2
00923 - Senior Finance Analyst	3,681	5,154	1.00	1	1.00	1
00926 - Fire Battalion Chief	5,324	7,455	19.00	19	19.00	19
00947 - Manager, Accounting II	4,260	5,964	1.00	1	1.00	1
00996 - Fire Info Systems Manager	4,969	6,958	1.00	1	1.00	1
01014 - Maintenance Engineer	2,655	2,788	0.00	0	1.00	1
01024 - Office Systems Coordinator III	2,967	4,161	2.00	2	1.00	1
01035 - Assist Emergency Comm Manager	4,195	5,873	1.00	1	1.00	1
01048 - Fire Investigator Specialist	4,920	5,933	5.00	5	5.00	5
01173 - Program Assistant	2,822	3,951	1.00	1	1.00	1
01174 - Senior Program Administrator	3,652	5,113	3.00	3	3.00	3
01313 - Inventory Management Asst II	1,680	2,070	3.00	3	3.00	3
01315 - Inventory Management Asst III	1,680	2,225	1.00	1	1.00	1
01332 - Management Assistant II	1,803	2,524	1.00	1	1.00	1
01333 - Management Assistant III	1,939	2,713	2.00	2	2.00	2
01338 - Management Assistant IV-C	2,535	3,549	1.00	1	0.00	0
01345 - Office Assistant III	1,680	2,236	6.00	6	5.00	5
01377 - Hazardous Materials Specialist	4,785	5,770	1.00	1	1.00	1
01489 - Program Assistant-NE	2,822	3,951	0.00	0	1.00	1
01501 - Telecom Network Specialist II	2,980	3,756	2.00	2	2.00	2
01502 - Telecom Network Specialist III	3,252	4,094	1.00	1	1.00	1
01503 - Telecom Network Supervisor	2,830	3,972	1.00	1	1.00	1

County Position Detail by Classification

Classification	Biweekly Salary Range		Adopted 2024-25		Adopted 2025-26	
			FTE	ATH	FTE	ATH
01569 - Senior Fire Inspector	3,129	4,388	4.00	4	4.00	4
01570 - Fire Inspector II	2,814	3,947	13.00	13	13.00	13
01572 - Fire Inspector I	2,683	3,759	3.00	3	3.00	3
01601 - Facility Operation Spec II	3,673	5,242	1.00	1	1.00	1
01602 - Facility Project Manager	4,489	6,286	1.00	1	1.00	1
01603 - Facility Project Specialist	3,673	5,242	2.00	2	2.00	2
01615 - Administrative Assistant IV	2,787	3,908	1.00	1	1.00	1
01621 - Office Systems Coordinator IV	3,525	4,682	1.00	1	0.00	0
01706 - Data Communications Specialist	4,234	5,109	2.00	2	2.00	2
01708 - Staff/Services Specialist II	3,054	4,361	1.00	1	1.00	1
01709 - Staff/Services Manager I	3,406	4,769	1.00	1	1.00	1
01711 - Staff/Services Manager III	3,918	5,485	1.00	1	1.00	1
01712 - Parts Specialist	1,719	2,406	2.00	2	2.00	2
01782 - Fire Prevention Officer NS	4,033	5,356	5.00	5	5.00	5
01786 - Administrative Svcs Drctr III	5,437	7,612	1.00	1	1.00	1
01807 - Fire Equipment Mechanic II	3,182	3,335	10.00	10	10.00	10
01808 - Senior Fire Equipment Mechanic	3,544	3,721	2.00	2	2.00	2
01810 - Manager-Fire Prevention Svcs	4,901	6,862	1.00	1	1.00	1
01869 - Telecom Network Installer III	2,459	3,099	1.00	1	2.00	2
01956 - Supervisor-Public Safety Disp	3,648	5,107	6.00	6	6.00	6
01957 - Public Safety Dispatcher II	2,856	3,999	36.00	37	36.00	37
02031 - GIS Analyst	3,320	4,409	1.00	1	1.00	1
02038 - Senior GIS Specialist	2,691	3,768	2.00	2	2.00	2
N0622 - Program Administrator I-NE	2,771	3,880	1.00	1	1.00	1
2700 - Ventura County Fire Protection District Total			672.00	673	682.00	683
Public Protection District Subtotal			672.00	673	682.00	683
Grand Total			10,530.17	10687	10,540.42	10696

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APPENDIX B



ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION

COUNTY OF VENTURA | CALIFORNIA





**COUNTY OF VENTURA
STATE OF CALIFORNIA
ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION
FOR FISCAL YEAR 2025-26**

COUNTY FUNDS (1)	CURRENT SECURED PROPERTY TAXES				CURRENT UNSECURED PROPERTY TAXES			
	APPORTIONMENT FROM COUNTYWIDE TAX RATE (2)	VOTER APPROVED DEBT		TOTAL SECURED (5)	APPORTIONMENT FROM COUNTYWIDE TAX RATE (6)	VOTER APPROVED DEBT		TOTAL UNSECURED (9)
		RATE (3)	AMOUNT (4)			RATE (7)	AMOUNT (8)	
GENERAL FUND G001	296,600,000			296,600,000	7,375,000			7,375,000
VENTURA CO LIBR S060	8,728,095			8,728,095	241,006			241,006
GRAND TOTALS	305,328,095			305,328,095	7,616,006			7,616,006

COUNTYWIDE TAX BASE

(10)	SECURED ROLL			UNSECURED ROLL (14)	TOTAL SECURED AND UNSECURED (15)
	LOCALLY ASSESSED (11)	STATE ASSESSED (12)	TOTAL SECURED (13)		
LAND	95,145,607,576	336,057,807	95,481,665,383	396,166,307	95,877,831,690
IMPROVEMENTS	89,121,456,464	2,403,212,423	91,524,668,887	2,596,164,668	94,120,833,555
PERSONAL PROPERTY	1,809,202,100	436,512,439	2,245,714,539	4,201,122,375	6,446,836,914
TOTAL GROSS ASSESSED VALUATION	186,076,266,140	3,175,782,669	189,252,048,809	7,193,453,350	196,445,502,159
LESS EXEMPTIONS:					
HOMEOWNERS	899,432,890		899,432,890	915,600	900,348,490
OTHER	5,082,036,453		5,082,036,453	267,953,857	5,349,990,310
TOTAL NET ASSESSED VALUATIONS	180,094,796,797	3,175,782,669	183,270,579,466	6,924,583,893	190,195,163,359
LESS ALLOWANCE FOR:					
DELINQUENT-SECURED UNSECURED 6.12%	5,582,938,701		5,582,938,701	423,784,534	6,006,723,235
REDEVELOPMENT INCREMENTS	10,522,725,917		10,522,725,917	1,352,031,155	11,874,757,072
ADJUSTED VALUATION FOR ESTIMATED TAX REVENUE COMPUTATION	163,989,132,179	3,175,782,669	167,164,914,848	5,148,768,204	172,313,683,052

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APPENDIX C



VCMC CHARGE DESCRIPTION MASTER ("CHARGEMASTER")

COUNTY OF VENTURA | CALIFORNIA



Please see book 2 of FY2026 Adopted Budget





GLOSSARY OF TERMS

COUNTY OF VENTURA | CALIFORNIA





COUNTY OF VENTURA

GLOSSARY OF BUDGET TERMS

ACTIVITY: A specific and distinguishable service performed by one or more organizations of a government for the purpose of accomplishing a function for which the government is responsible. For example, "Police Protection" and "Detention & Correction" are activities within the "Public Protection" function (see "Function").

ADDITIONAL FINANCING SOURCES: Sum of estimated revenue sources (detail in Schedule 6).

ADOPTED BUDGET: The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ASSESSED VALUATION: A value set on real estate or other property by a government as a basis for levying taxes.

ASSIGNED FUND BALANCE: The portion of fund balance that reflects a government's intended use of resources. Such intent would have to be established at either the highest level of decision making, or by a body (e.g. finance committee) or an official designated for that purpose. Amounts in excess of nonspendable, restricted and committed fund balance in funds other than the General Fund automatically would be reported as assigned fund balance.

AUTHORIZED POSITIONS (AUTH): The actual number of employees authorized without regard to the number of hours worked. In the 'Summary of Permanent Positions' schedule, authorized positions are referred to as 'Count'.

AVAILABLE FUND BALANCE: For budgetary presentation purposes, that portion of the governmental type fund balance which is available for financing the budget requirements for the accounting period involved. This is a conventional term, which is synonymous with the accepted term "unassigned fund balance," of the general fund, and for other governmental fund types, the portion of the assigned fund balance being used to finance budget requirements.

BUDGET: A plan of financial operation consisting of an estimate of proposed expenditures for a given period (usually for a fiscal year) and the proposed means of financing them.

BUDGET UNIT: An organizational unit composed of divisions or programs designed to carry out specific activities; Auditor-Controller, Treasurer-Tax Collector, Public Health, and Area Agency on Aging are examples of budget units.

CHARGEMASTER: A comprehensive listing of items billable to a hospital/clinic patient or a patient's health insurance provider.

COMMITTED FUND BALANCE: The portion of fund balance that represents resources whose use is constrained by the limitations that the government imposes upon itself at its highest level of decision making (normally the governing body) and that remains binding unless removed in the same manner (e.g. legislation, resolution, ordinance).

CONTINGENCY: A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements.

COUNT: See 'Authorized Positions'.

COUNTY FUNDS: May also be referred to as 'Governmental Funds' or 'County Operating Funds'. These specific fund types are grouped in Schedule 1 in accordance with State Controller guidelines and include General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Permanent Funds.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DIRECT REVENUE: Revenue that is the direct result of the organization's primary activities. This revenue is shown on the first page of each budget unit's detail under "Budget Overview" (same page as the "Budget Unit Description") in schedules 9, 10, 11, and 15 under 'Total Revenues'. Also see definition for 'Indirect Revenue'.

ENCUMBRANCES: Resources committed for future expenditures as a result of unperformed (executory) contracts such as purchase orders and specific contracts for goods and services.

ENTERPRISE FUND: A fund established for operations financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost of providing goods and services to the general public is to be financed or recovered primarily through user charges. The County's Enterprise funds are found in Schedule 11 (for example, Oxnard Airport, Camarillo Airport, and Ventura County Medical Center).

FINAL BUDGET: The budget at the end of the fiscal year. It is comprised of the initial adopted budget plus all subsequent additions, cancellations, or transfers made throughout the fiscal year.

FINANCING REQUIREMENTS (USES): sum of appropriations (budgeted expenditures). Detail by budget unit is included in the applicable schedules 9, 10, 11 or 15.

FISCAL YEAR: A 12-month period to which a budget applies. The County's fiscal year begins July 1 and ends June 30.

FULL TIME EQUIVALENT (FTE): Number of full-time employees plus part-time authorized positions converted to the equivalent of full-time positions based on 2,080 hours per year. For example, two authorized employees, each working 20 hours per week would be equal to one full-time equivalent position (see Authorized Positions).

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Public Protection and Public Assistance are examples of functions.

FUND: A fiscal and accounting entity with a self-balancing set of accounts which is used to record all activity or attain objectives in accordance with special regulations, restrictions, or limitations. A fund may consist of one or several budget units. For example, Fund G001- General Fund is made up of many different budget units, whereas Fund P100 - George D. Lyon Book Fund contains only one budget unit.

FUND BALANCE: The difference between fund assets and liabilities of governmental funds.

FUND BALANCE AVAILABLE: The unassigned fund balance in the General Fund as of June 30 of the year preceding the budget year. For all other funds, the portion of the assigned fund balance being used to finance the current budget requirements.

GASB STATEMENT NO. 54: The Governmental Accounting Standards Board Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*." Effective for periods beginning after June 15, 2010, a reporting model designed to alter the traditional components of fund balance (reserved, unreserved/designated, unreserved/undesignated) by regrouping balances into nonspendable, restricted, committed, assigned or unassigned fund balance categories.

GENERAL FUND: The fund used to account for all financial resources except those required to be accounted for in another fund.

GOVERNMENTAL FUNDS: Funds generally used to account for tax-supported activities. With reference to this budget document, all funds that are summarized in Schedule 1 (also referred to as County Funds) with appropriation/expenditure detail for budget units shown in Schedule 9 and revenue detail in Schedules 6 and 9.

INDIRECT REVENUE: Revenue which is not the direct result of an organization's primary activities. All indirect revenue for the General Fund is recorded in budget unit 1070 – General Purpose (Indirect) Revenue.

INTERNAL SERVICE FUND (ISF): A fund used to account for the financing of goods and services provided by one department or agency to other departments and agencies of a government entity on a cost reimbursement basis. The County's Internal Service Funds are grouped in Schedule 10 (examples are Housekeeping/Grounds, Purchasing, Information Systems).

NET COUNTY COST: Budgeted appropriations less estimated 'direct' revenue. The net county cost can be funded by available fund balance (or retained earnings), cancellation of prior years' obligated fund balance or a combination of these items.

NONSPENDABLE FUND BALANCE: Fund balance amounts that cannot be spent because they are either (a) not in spendable form (e.g. inventories) or (b) legally or contractually required to be maintained intact (e.g. corpus or principal of a permanent fund).

OBLIGATED FUND BALANCE: Fund balance amounts that are unavailable for financing budgetary requirements in the budget year. This would include non-spendable, restricted, committed and assigned fund balances.

PROPERTY TAX: An "ad valorem" tax on real property based on the assessed value of the property.

PROPOSED BUDGET: The budget document formally approved by the Board of Supervisors to serve as the basis for public hearings prior to the determination of the adopted budget.

PROPRIETARY FUNDS: This classification is used to account for a government's ongoing organizations and activities that are similar to those found in the private sector. This category includes Internal Service Funds (found in Schedule 10) and Enterprise Funds (found in Schedule 11).

RECOMMENDED BUDGET: After review and revision of the requested budget by designated County officials, the budget document recommended to the Board of Supervisors which, when approved, constitutes the proposed budget. The recommended budget may also be referred to as the preliminary budget.

REQUESTED BUDGET: Estimates of available financing and financing requirements submitted by departments/organizations for a specific fiscal year.

RESTRICTED FUND BALANCE: Fund balance amounts are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

SPECIAL DISTRICTS: An independent unit of local government organized to perform a single government function or a restricted number of related functions. The County's Special Districts' detail is found in Schedule 15. Examples of Special Districts include the Fire Protection District, Watershed Protection District (various budget units), and Waterworks Districts (various budget units).

TOTAL FINANCING SOURCES: The sum of all resources available to meet financing requirements for a fiscal year. It includes fund balances and decreases (or cancellations) in obligated fund balance, and estimated revenues.

TOTAL FINANCING USES: The total financing needs for a fiscal year. It includes estimated financing uses (appropriations) and increases in obligated fund balance.

UNASSIGNED FUND BALANCE: Fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund; a residual classification for the general fund.

UNAVAILABLE FUND BALANCE: That portion of the governmental-type fund balance which is unavailable for financing the budget requirements for the accounting period involved. This is a conventional term, which identifies the nonspendable, restricted, committed and assigned portion of the fund balance.