

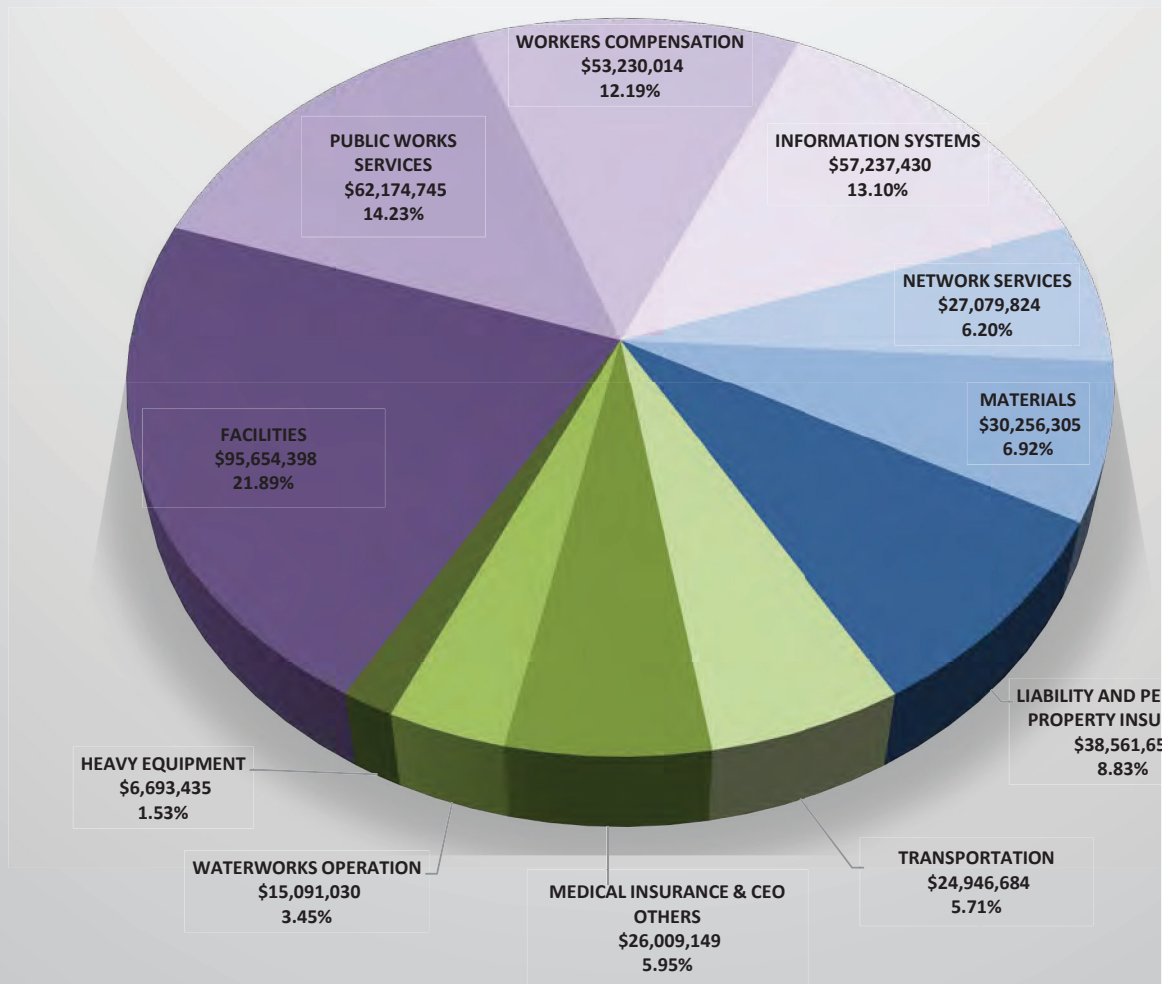
# COUNTY OF VENTURA

## 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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>45,992,128</b>	<b>53,508,006</b>	<b>63,990,560</b>	<b>63,990,560</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>38,185,524</b>	<b>41,246,896</b>	<b>51,216,630</b>	<b>51,216,630</b>
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
<b>Operating Income (Loss)</b>	<b>(3,323,738)</b>	<b>1,400,792</b>	<b>1,815,655</b>	<b>1,815,655</b>

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

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
<b>Total Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>160</b>	<b>160</b>
Transfers In From Other Funds	9831	172,077	92,148	65,600	65,600
Insurance Recoveries	9851	1,012	0	0	0
<b>Total Other Financing Sources</b>		<b>173,088</b>	<b>92,148</b>	<b>65,600</b>	<b>65,600</b>
<b>Total Transfers</b>		<b>173,088</b>	<b>92,148</b>	<b>65,760</b>	<b>65,760</b>

<b>Change in Net Position</b>		<b>(2,642,768)</b>	<b>1,956,548</b>	<b>2,193,115</b>	<b>2,193,115</b>
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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>9,389,951</b>	<b>12,235,583</b>	<b>14,603,523</b>	<b>14,603,523</b>
Other Sales	9751	0	0	1,000	1,000
Miscellaneous Revenue	9790	26,852	12,139	25,800	25,800
<b>Total Miscellaneous Revenues</b>		<b>26,852</b>	<b>12,139</b>	<b>26,800</b>	<b>26,800</b>
<b>Total Operating Revenues</b>		<b>9,416,803</b>	<b>12,247,722</b>	<b>14,630,323</b>	<b>14,630,323</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>7,787,835</b>	<b>9,184,455</b>	<b>11,082,379</b>	<b>11,082,379</b>
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
<b>Total Operating Expenses</b>		<b>10,538,248</b>	<b>12,298,681</b>	<b>14,659,530</b>	<b>14,659,530</b>
<b>Operating Income (Loss)</b>		<b>(1,121,446)</b>	<b>(50,958)</b>	<b>(29,207)</b>	<b>(29,207)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	55,741	40,535	29,200	29,200
<b>Total Revenue from Use of Money and Property</b>		<b>55,741</b>	<b>40,535</b>	<b>29,200</b>	<b>29,200</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>55,741</b>	<b>40,535</b>	<b>29,200</b>	<b>29,200</b>

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
<b>Income Before Capital Contributions and Transfers</b>		<b>(1,065,704)</b>	<b>(10,424)</b>	<b>(7)</b>	<b>(7)</b>
<b>Transfers In/Out</b>					
Transfers Out To Other Funds	5111	0	0	(431,500)	(431,500)
<b>Total Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>(431,500)</b>	<b>(431,500)</b>
Transfers In From Other Funds	9831	81,352	0	691,500	691,500
Insurance Recoveries	9851	0	1,081	0	0
<b>Total Other Financing Sources</b>		<b>81,352</b>	<b>1,081</b>	<b>691,500</b>	<b>691,500</b>
<b>Total Transfers</b>		<b>81,352</b>	<b>1,081</b>	<b>260,000</b>	<b>260,000</b>
<b>Change in Net Position</b>		<b>(984,352)</b>	<b>(9,343)</b>	<b>259,993</b>	<b>259,993</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Capital Assets</b>					
Buildings And Improvements	4111	0	13,186	260,000	260,000
Computer Software	4701	0	0	0	0
<b>Total Capital Assets</b>		<b>0</b>	<b>13,186</b>	<b>260,000</b>	<b>260,000</b>
<b>Total Capital Assets</b>		<b>0</b>	<b>13,186</b>	<b>260,000</b>	<b>260,000</b>

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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
<b>Net Income (Loss)</b>	<b>(6,867,417)</b>	<b>(4,277,043)</b>	<b>(6,434,021)</b>	<b>(6,434,021)</b>
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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>4,870,373</b>	<b>5,294,191</b>	<b>5,257,700</b>	<b>5,257,700</b>
<b>Operating Expenses</b>					
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
<b>Total Operating Expenses</b>		<b>5,118,188</b>	<b>5,503,806</b>	<b>6,693,435</b>	<b>6,693,435</b>
<b>Operating Income (Loss)</b>		<b>(247,814)</b>	<b>(209,615)</b>	<b>(1,435,735)</b>	<b>(1,435,735)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	523,154	594,588	456,653	456,653
<b>Total Revenue from Use of Money and Property</b>		<b>523,154</b>	<b>594,588</b>	<b>456,653</b>	<b>456,653</b>
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
<b>Total Other Financing Sources</b>		<b>(41,859)</b>	<b>(55,768)</b>	<b>14,000</b>	<b>14,000</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>481,295</b>	<b>538,821</b>	<b>470,653</b>	<b>470,653</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>233,480</b>	<b>329,205</b>	<b>(965,082)</b>	<b>(965,082)</b>
<b>Transfers In/Out</b>					
Transfers In From Other Funds	9831	1,912,139	176,460	0	0
Insurance Recoveries	9851	269,676	109,043	0	0
<b>Total Other Financing Sources</b>		<b>2,181,815</b>	<b>285,503</b>	<b>0</b>	<b>0</b>
<b>Total Transfers</b>		<b>2,181,815</b>	<b>285,503</b>	<b>0</b>	<b>0</b>
<b>Change in Net Position</b>		<b>2,415,295</b>	<b>614,708</b>	<b>(965,082)</b>	<b>(965,082)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Capital Assets</b>					
Equipment	4601	3,007,364	4,891,751	5,468,939	5,468,939
<b>Total Capital Assets</b>		<b>3,007,364</b>	<b>4,891,751</b>	<b>5,468,939</b>	<b>5,468,939</b>
<b>Total Capital Assets</b>		<b>3,007,364</b>	<b>4,891,751</b>	<b>5,468,939</b>	<b>5,468,939</b>

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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>12,850,430</b>	<b>13,470,956</b>	<b>14,007,587</b>	<b>14,007,587</b>
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
<b>Total Miscellaneous Revenues</b>		<b>7,237,018</b>	<b>6,632,210</b>	<b>8,348,236</b>	<b>8,348,236</b>
<b>Total Operating Revenues</b>		<b>20,087,447</b>	<b>20,103,166</b>	<b>22,355,823</b>	<b>22,355,823</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>3,861,888</b>	<b>4,028,719</b>	<b>5,310,638</b>	<b>5,310,638</b>
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
<b>Total Services and Supplies</b>		<b>9,756,469</b>	<b>10,642,505</b>	<b>12,703,917</b>	<b>12,703,917</b>
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
<b>Total Other Charges</b>		<b>5,620,864</b>	<b>6,534,115</b>	<b>6,911,329</b>	<b>6,911,329</b>
<b>Total Operating Expenses</b>		<b>19,239,220</b>	<b>21,205,339</b>	<b>24,925,884</b>	<b>24,925,884</b>
<b>Operating Income (Loss)</b>		<b>848,227</b>	<b>(1,102,173)</b>	<b>(2,570,061)</b>	<b>(2,570,061)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	508,038	590,143	436,478	436,478
<b>Total Revenue from Use of Money and Property</b>		<b>508,038</b>	<b>590,143</b>	<b>436,478</b>	<b>436,478</b>
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
<b>Total Other Financing Sources</b>		<b>362,308</b>	<b>169,588</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>870,346</b>	<b>759,731</b>	<b>506,478</b>	<b>506,478</b>

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
<b>Nonoperating Revenues (Expenses)</b>					
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
<b>Total Other Charges</b>		<b>22,447</b>	<b>12,652</b>	<b>20,800</b>	<b>20,800</b>
<b>Total Nonoperating Expenses</b>		<b>22,447</b>	<b>12,652</b>	<b>20,800</b>	<b>20,800</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>1,696,126</b>	<b>(355,094)</b>	<b>(2,084,383)</b>	<b>(2,084,383)</b>
<b>Transfers In/Out</b>					
Transfers Out To Other Funds	5111	(177,340)	0	0	0
<b>Total Other Financing Uses</b>		<b>(177,340)</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Total Other Financing Sources</b>		<b>4,621,160</b>	<b>3,477,564</b>	<b>1,956,442</b>	<b>1,956,442</b>
<b>Total Transfers</b>		<b>4,443,821</b>	<b>3,477,564</b>	<b>1,956,442</b>	<b>1,956,442</b>
<b>Change in Net Position</b>		<b>6,139,947</b>	<b>3,122,471</b>	<b>(127,941)</b>	<b>(127,941)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Retirement of Long Term Debt</b>					
Other Loan Payments Principal	3312	21,161	0	23,277	23,277
Debt Contra	3992	(21,161)	0	0	0
<b>Total Other Charges</b>		<b>0</b>	<b>0</b>	<b>23,277</b>	<b>23,277</b>
<b>Total Retirement of Long Term Debt</b>		<b>0</b>	<b>0</b>	<b>23,277</b>	<b>23,277</b>
<b>Capital Assets</b>					
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
<b>Total Capital Assets</b>		<b>10,893,332</b>	<b>7,884,086</b>	<b>19,865,787</b>	<b>19,865,787</b>
<b>Total Capital Assets</b>		<b>10,893,332</b>	<b>7,884,086</b>	<b>19,865,787</b>	<b>19,865,787</b>

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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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>3,455,602</b>	<b>4,522,739</b>	<b>5,531,296</b>	<b>5,531,296</b>
Miscellaneous Revenue	9790	15	0	0	0
<b>Total Miscellaneous Revenues</b>		<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Operating Revenues</b>		<b>3,455,617</b>	<b>4,522,739</b>	<b>5,531,296</b>	<b>5,531,296</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>3,919,744</b>	<b>4,721,140</b>	<b>5,633,037</b>	<b>5,633,037</b>
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
<b>Total Services and Supplies</b>	<b>943,570</b>	<b>1,246,941</b>	<b>1,339,590</b>	<b>1,339,590</b>
Depreciation Expense	3611 85,897	89,399	172,131	172,131
<b>Total Other Charges</b>	<b>85,897</b>	<b>89,399</b>	<b>172,131</b>	<b>172,131</b>
<b>Total Operating Expenses</b>	<b>4,949,211</b>	<b>6,057,479</b>	<b>7,144,758</b>	<b>7,144,758</b>
<b>Operating Income (Loss)</b>	<b>(1,493,593)</b>	<b>(1,534,740)</b>	<b>(1,613,462)</b>	<b>(1,613,462)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Investment Income	8911 329,248	403,681	262,273	262,273
<b>Total Revenue from Use of Money and Property</b>	<b>329,248</b>	<b>403,681</b>	<b>262,273</b>	<b>262,273</b>
<b>Total Nonoperating Revenues (Expenses)</b>	<b>329,248</b>	<b>403,681</b>	<b>262,273</b>	<b>262,273</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(1,164,345)</b>	<b>(1,131,060)</b>	<b>(1,351,189)</b>	<b>(1,351,189)</b>
<b>Transfers In/Out</b>				
Intrafund Cost Allocation Decr	5122 1,164,180	1,078,582	1,351,188	1,351,188
<b>Total Other Financing Uses</b>	<b>1,164,180</b>	<b>1,078,582</b>	<b>1,351,188</b>	<b>1,351,188</b>
<b>Total Transfers</b>	<b>1,164,180</b>	<b>1,078,582</b>	<b>1,351,188</b>	<b>1,351,188</b>
<b>Change in Net Position</b>	<b>(165)</b>	<b>(52,478)</b>	<b>(1)</b>	<b>(1)</b>
Net Position - Beginning Balance				
Net Position - Ending Balance				
<b>Capital Assets</b>				
Equipment	4601 0	126,051	400,000	400,000
<b>Total Capital Assets</b>	<b>0</b>	<b>126,051</b>	<b>400,000</b>	<b>400,000</b>
<b>Total Capital Assets</b>	<b>0</b>	<b>126,051</b>	<b>400,000</b>	<b>400,000</b>

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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>4,000,303</b>	<b>4,760,816</b>	<b>4,944,263</b>	<b>4,944,263</b>
Miscellaneous Revenue	9790	106,811	78,982	106,300	106,300
<b>Total Miscellaneous Revenues</b>		<b>106,811</b>	<b>78,982</b>	<b>106,300</b>	<b>106,300</b>
<b>Total Operating Revenues</b>		<b>4,107,114</b>	<b>4,839,799</b>	<b>5,050,563</b>	<b>5,050,563</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>1,545,899</b>	<b>1,795,929</b>	<b>2,326,862</b>	<b>2,326,862</b>
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
Miscellaneous Expense	2159	101	394	500
Office Supplies	2161	973	673	2,500
Books And Publications	2163	1,011	98	5,150
Mail Center ISF	2164	17,149	8,630	18,000
Graphics Charges ISF	2166	8,752	10,637	27,069
Stores ISF	2168	1,813	1,140	2,148
Miscellaneous Office Expense	2179	0	54	0
Attorney Services	2185	35,289	29,757	35,000
Temporary Help	2192	0	0	0
Software Maintenance Agreements	2194	0	0	0
Other Professional And Specialized Services Non ISF	2199	35,912	75,251	38,254
Employee Health Services	2201	828	1,868	853
Information Technology ISF	2202	8,721	10,167	9,158
Special Services ISF	2206	1,505	1,208	1,014
Employee Benefits ISF	2210	27,352	34,400	28,002
Publications And Legal Notices	2221	563	526	600
Rent And Leases Equipment Noncounty Owned	2231	1,420,970	993,966	1,526,972
Software Subscriptions Non ISF	2236	77,388	76,180	75,000
Storage Charges ISF	2244	0	0	0
Computer Equipment <5000	2261	12,960	35,065	15,000
Furniture And Fixtures <5000	2262	680	11,044	13,000
Library Books And Publications	2271	0	0	0
Training ISF	2272	0	0	0
Education Conference And Seminars	2273	990	1,785	15,100
Private Vehicle Mileage	2291	169	543	0
Travel Expense	2292	4,984	2,654	9,000
Motorpool ISF	2303	600	125	750
Total Services and Supplies		1,845,042	1,485,193	2,027,288
Depreciation Expense	3611	827,730	825,453	18,246
Total Other Charges		827,730	825,453	18,246
<b>Total Operating Expenses</b>		<b>4,218,670</b>	<b>4,106,575</b>	<b>4,372,396</b>
<b>Operating Income (Loss)</b>		<b>(111,556)</b>	<b>733,223</b>	<b>678,167</b>

0 0 0 0

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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>8,213,247</b>	<b>7,730,219</b>	<b>9,372,831</b>	<b>9,372,831</b>
Other Sales	9751	191,115	246,594	224,949	224,949
Miscellaneous Revenue	9790	0	382	0	0
<b>Total Miscellaneous Revenues</b>		<b>191,115</b>	<b>246,976</b>	<b>224,949</b>	<b>224,949</b>
<b>Total Operating Revenues</b>		<b>8,404,362</b>	<b>7,977,195</b>	<b>9,597,780</b>	<b>9,597,780</b>
<b>Operating Expenses</b>					
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)
<b>Total Salaries and Employee Benefits</b>		<b>3,271,597</b>	<b>3,802,367</b>	<b>4,799,965</b>	<b>4,799,965</b>
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
<b>Total Capital Assets</b>	<b>0</b>	<b>17,197</b>	<b>451,860</b>	<b>451,860</b>
<b>Total Capital Assets</b>	<b>0</b>	<b>17,197</b>	<b>451,860</b>	<b>451,860</b>

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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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>8,557,318</b>	<b>9,040,496</b>	<b>9,068,172</b>	<b>9,068,172</b>

<b>Operating Expenses</b>					
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
<b>Total Services and Supplies</b>	<b>6,909,173</b>	<b>6,154,548</b>	<b>7,583,640</b>	<b>7,583,640</b>
Depreciation Expense	3611	171,701	212,041	532,788
Interfund Expense Administrative	3912	16,769	5,822	82,603
<b>Total Other Charges</b>	<b>188,469</b>	<b>217,863</b>	<b>615,391</b>	<b>615,391</b>
<b>Total Operating Expenses</b>	<b>7,805,482</b>	<b>7,154,927</b>	<b>9,057,129</b>	<b>9,057,129</b>
<b>Operating Income (Loss)</b>	<b>751,836</b>	<b>1,885,569</b>	<b>11,043</b>	<b>11,043</b>
	0	0	0	0
<b>Income Before Capital Contributions and Transfers</b>	<b>751,836</b>	<b>1,885,569</b>	<b>11,043</b>	<b>11,043</b>
<b>Transfers In/Out</b>				
Intrafund Cost Allocation Incr	5121	(298,938)	(307,942)	(364,409)
<b>Total Other Financing Uses</b>	<b>(298,938)</b>	<b>(307,942)</b>	<b>(364,409)</b>	<b>(364,409)</b>
<b>Total Transfers</b>	<b>(298,938)</b>	<b>(307,942)</b>	<b>(364,409)</b>	<b>(364,409)</b>
<b>Change in Net Position</b>	<b>452,898</b>	<b>1,577,627</b>	<b>(353,366)</b>	<b>(353,366)</b>
Net Position - Beginning Balance				
Net Position - Ending Balance				
<b>Capital Assets</b>				
Buildings And Improvements	4111	8,515	0	0
Equipment	4601	314,198	1,237,918	1,531,920
Computer Software	4701	0	0	0
<b>Total Capital Assets</b>	<b>322,713</b>	<b>1,237,918</b>	<b>1,531,920</b>	<b>1,531,920</b>
<b>Total Capital Assets</b>	<b>322,713</b>	<b>1,237,918</b>	<b>1,531,920</b>	<b>1,531,920</b>

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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>46,583,533</b>	<b>49,223,919</b>	<b>52,626,064</b>	<b>52,626,064</b>
<b>Operating Expenses</b>					
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
<b>Total Services and Supplies</b>		<b>32,628,700</b>	<b>36,449,926</b>	<b>42,227,962</b>	<b>42,227,962</b>
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
<b>Total Other Charges</b>		<b>1,586,489</b>	<b>2,011,077</b>	<b>2,028,008</b>	<b>2,028,008</b>
<b>Total Operating Expenses</b>		<b>44,647,277</b>	<b>48,950,410</b>	<b>55,770,195</b>	<b>55,770,195</b>
<b>Operating Income (Loss)</b>		<b>1,936,256</b>	<b>273,509</b>	<b>(3,144,131)</b>	<b>(3,144,131)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	522,885	647,924	412,590	412,590
<b>Total Revenue from Use of Money and Property</b>		<b>522,885</b>	<b>647,924</b>	<b>412,590</b>	<b>412,590</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>522,885</b>	<b>647,924</b>	<b>412,590</b>	<b>412,590</b>
<b>Nonoperating Revenues (Expenses)</b>					

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
<b>Total Other Charges</b>		<b>47,408</b>	<b>34,653</b>	<b>19,861</b>	<b>19,861</b>
<b>Total Nonoperating Expenses</b>		<b>47,408</b>	<b>34,653</b>	<b>19,861</b>	<b>19,861</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>2,411,733</b>	<b>886,780</b>	<b>(2,751,402)</b>	<b>(2,751,402)</b>
<b>Transfers In/Out</b>					
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
<b>Total Other Financing Uses</b>		<b>(18,051)</b>	<b>9,168</b>	<b>35,539</b>	<b>35,539</b>
Insurance Recoveries	9851	13,267	15,162	0	0
<b>Total Other Financing Sources</b>		<b>13,267</b>	<b>15,162</b>	<b>0</b>	<b>0</b>
<b>Total Transfers</b>		<b>(4,784)</b>	<b>24,330</b>	<b>35,539</b>	<b>35,539</b>
<b>Change in Net Position</b>		<b>2,406,950</b>	<b>911,110</b>	<b>(2,715,863)</b>	<b>(2,715,863)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Retirement of Long Term Debt</b>					
Other Loan Payments Principal	3312	176,629	186,204	197,216	197,216
Debt Contra	3992	(176,629)	(186,204)	0	0
<b>Total Other Charges</b>		<b>0</b>	<b>0</b>	<b>197,216</b>	<b>197,216</b>
<b>Total Retirement of Long Term Debt</b>		<b>0</b>	<b>0</b>	<b>197,216</b>	<b>197,216</b>
<b>Capital Assets</b>					
Equipment	4601	976,767	0	1,500,000	1,500,000
<b>Total Capital Assets</b>		<b>976,767</b>	<b>0</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Total Capital Assets</b>		<b>976,767</b>	<b>0</b>	<b>1,500,000</b>	<b>1,500,000</b>

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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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>10,390,490</b>	<b>10,900,043</b>	<b>11,613,813</b>	<b>11,613,813</b>
Miscellaneous Revenue	9790	0	275	1,433	1,433
<b>Total Miscellaneous Revenues</b>		<b>0</b>	<b>275</b>	<b>1,433</b>	<b>1,433</b>
<b>Total Operating Revenues</b>		<b>10,390,490</b>	<b>10,900,318</b>	<b>11,615,246</b>	<b>11,615,246</b>
<b>Operating Expenses</b>					
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)
<b>Total Salaries and Employee Benefits</b>		<b>3,656,142</b>	<b>4,118,897</b>	<b>4,473,430</b>	<b>4,473,430</b>
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
<b>Total Services and Supplies</b>		<b>5,689,058</b>	<b>5,780,701</b>	<b>6,512,062</b>	<b>6,512,062</b>
Depreciation Expense	3611	15,119	15,946	36,271	36,271
Interfund Expense Administrative	3912	549,419	636,708	697,943	697,943
<b>Total Other Charges</b>		<b>564,538</b>	<b>652,654</b>	<b>734,214</b>	<b>734,214</b>
<b>Total Operating Expenses</b>		<b>9,909,737</b>	<b>10,552,251</b>	<b>11,719,706</b>	<b>11,719,706</b>
<b>Operating Income (Loss)</b>		<b>480,752</b>	<b>348,067</b>	<b>(104,460)</b>	<b>(104,460)</b>
		0	0	0	0
<b>Income Before Capital Contributions and Transfers</b>		<b>480,752</b>	<b>348,067</b>	<b>(104,460)</b>	<b>(104,460)</b>
<b>Transfers In/Out</b>					
Intrafund Cost Allocation Incr	5121	0	(3,056)	(20,850)	(20,850)
<b>Total Other Financing Uses</b>		<b>0</b>	<b>(3,056)</b>	<b>(20,850)</b>	<b>(20,850)</b>
<b>Total Transfers</b>		<b>0</b>	<b>(3,056)</b>	<b>(20,850)</b>	<b>(20,850)</b>
<b>Change in Net Position</b>		<b>480,752</b>	<b>345,011</b>	<b>(125,310)</b>	<b>(125,310)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Capital Assets</b>					
Equipment	4601	0	114,573	359,000	359,000
<b>Total Capital Assets</b>		<b>0</b>	<b>114,573</b>	<b>359,000</b>	<b>359,000</b>
<b>Total Capital Assets</b>		<b>0</b>	<b>114,573</b>	<b>359,000</b>	<b>359,000</b>

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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>31,315,335</b>	<b>33,357,853</b>	<b>28,156,928</b>	<b>28,156,928</b>
Miscellaneous Revenue	9790	0	5,610	0	0
<b>Total Miscellaneous Revenues</b>		<b>0</b>	<b>5,610</b>	<b>0</b>	<b>0</b>
<b>Total Operating Revenues</b>		<b>31,315,335</b>	<b>33,363,463</b>	<b>28,156,928</b>	<b>28,156,928</b>
<b>Operating Expenses</b>					
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)
<b>Total Salaries and Employee Benefits</b>		<b>1,292,852</b>	<b>1,413,691</b>	<b>1,684,260</b>	<b>1,684,260</b>
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	2024-25	2025-26	2025-26	
	Actual	Actual X Estimated	Recommended	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
<b>Total Operating Expenses</b>		<b>30,743,959</b>	<b>32,558,902</b>	<b>28,088,615</b>	<b>28,088,615</b>
<b>Operating Income (Loss)</b>		<b>571,376</b>	<b>804,561</b>	<b>68,313</b>	<b>68,313</b>
		0	0	0	0
<b>Income Before Capital Contributions and Transfers</b>		<b>571,376</b>	<b>804,561</b>	<b>68,313</b>	<b>68,313</b>
<b>Transfers In/Out</b>					
Transfers Out To Other Funds	5111	0	0	(29,010)	(29,010)
Intrafund Cost Allocation Incr	5121	0	(6,112)	(41,700)	(41,700)
<b>Total Other Financing Uses</b>		<b>0</b>	<b>(6,112)</b>	<b>(70,710)</b>	<b>(70,710)</b>
<b>Total Transfers</b>		<b>0</b>	<b>(6,112)</b>	<b>(70,710)</b>	<b>(70,710)</b>
<b>Change in Net Position</b>		<b>571,376</b>	<b>798,449</b>	<b>(2,397)</b>	<b>(2,397)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Capital Assets</b>					
Buildings And Improvements	4111	0	0	1,500,000	1,500,000
<b>Total Capital Assets</b>		<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Total Capital Assets</b>		<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>1,500,000</b>

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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>1,441,402</b>	<b>1,492,283</b>	<b>1,670,695</b>	<b>1,670,695</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>1,913,524</b>	<b>1,820,998</b>	<b>2,249,206</b>	<b>2,249,206</b>
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
<b>Total Operating Expenses</b>	<b>2,496,625</b>	<b>2,623,120</b>	<b>3,251,654</b>	<b>3,251,654</b>
<b>Operating Income (Loss)</b>	<b>(1,055,224)</b>	<b>(1,130,836)</b>	<b>(1,580,959)</b>	<b>(1,580,959)</b>

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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>48,951,425</b>	<b>49,494,368</b>	<b>44,906,500</b>	<b>44,906,500</b>
<b>Operating Expenses</b>					
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
<b>Total Operating Expenses</b>		<b>31,006,613</b>	<b>34,831,631</b>	<b>49,974,539</b>	<b>49,974,539</b>
<b>Operating Income (Loss)</b>		<b>17,944,812</b>	<b>14,662,737</b>	<b>(5,068,039)</b>	<b>(5,068,039)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	9,728,497	11,636,287	8,145,000	8,145,000
<b>Total Revenue from Use of Money and Property</b>		<b>9,728,497</b>	<b>11,636,287</b>	<b>8,145,000</b>	<b>8,145,000</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>9,728,497</b>	<b>11,636,287</b>	<b>8,145,000</b>	<b>8,145,000</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>27,673,310</b>	<b>26,299,024</b>	<b>3,076,961</b>	<b>3,076,961</b>
<b>Transfers In/Out</b>					
Intrafund Cost Allocation Incr	5121	(1,055,224)	(1,130,836)	(1,584,780)	(1,584,780)
<b>Total Other Financing Uses</b>		<b>(1,055,224)</b>	<b>(1,130,836)</b>	<b>(1,584,780)</b>	<b>(1,584,780)</b>
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: 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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>30,921,705</b>	<b>29,003,240</b>	<b>30,740,000</b>	<b>30,740,000</b>
<b>Operating Expenses</b>					
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
<b>Total Operating Expenses</b>		<b>25,603,277</b>	<b>31,139,051</b>	<b>38,461,652</b>	<b>38,461,652</b>
<b>Operating Income (Loss)</b>		<b>5,318,429</b>	<b>(2,135,811)</b>	<b>(7,721,652)</b>	<b>(7,721,652)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	1,712,077	2,009,296	1,362,500	1,362,500
<b>Total Revenue from Use of Money and Property</b>		<b>1,712,077</b>	<b>2,009,296</b>	<b>1,362,500</b>	<b>1,362,500</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>1,712,077</b>	<b>2,009,296</b>	<b>1,362,500</b>	<b>1,362,500</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>7,030,506</b>	<b>(126,515)</b>	<b>(6,359,152)</b>	<b>(6,359,152)</b>
<b>Transfers In/Out</b>					
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
<b>Operating Revenues</b>					
Personnel Services	9471	520,350	516,533	688,962	688,962
Other Interfund Revenue ISF	9728	140,401	114,837	153,604	153,604
<b>Total Charges for Services</b>		<b>660,751</b>	<b>631,370</b>	<b>842,566</b>	<b>842,566</b>
Miscellaneous Revenue	9790	91	0	100	100
<b>Total Miscellaneous Revenues</b>		<b>91</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>Total Operating Revenues</b>		<b>660,842</b>	<b>631,370</b>	<b>842,666</b>	<b>842,666</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>305,841</b>	<b>303,962</b>	<b>337,027</b>	<b>337,027</b>
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
Interfund Expense Administrative	3912	81,839	85,149	154,387
Total Other Charges		81,839	85,149	154,387
<b>Total Operating Expenses</b>		<b>671,580</b>	<b>645,514</b>	<b>848,106</b>
<b>Operating Income (Loss)</b>		<b>(10,738)</b>	<b>(14,144)</b>	<b>(5,440)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Investment Income	8911	10,738	10,445	5,440
<b>Total Revenue from Use of Money and Property</b>		<b>10,738</b>	<b>10,445</b>	<b>5,440</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>10,738</b>	<b>10,445</b>	<b>5,440</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>0</b>	<b>(3,699)</b>	<b>0</b>
<b>Transfers In/Out</b>				
		0	0	0
<b>Total Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in Net Position</b>		<b>0</b>	<b>(3,699)</b>	<b>0</b>
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
<b>Operating Revenues</b>				
Unemployment Ins	9725	(16)	0	0
Total Charges for Services		(16)	0	0
<b>Total Operating Revenues</b>		<b>(16)</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>				
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
<b>Total Operating Expenses</b>		<b>832,481</b>	<b>1,007,975</b>	<b>1,017,607</b>
<b>Operating Income (Loss)</b>		<b>(832,497)</b>	<b>(1,007,975)</b>	<b>(1,017,607)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Investment Income	8911	126,021	109,066	76,500
<b>Total Revenue from Use of Money and Property</b>		<b>126,021</b>	<b>109,066</b>	<b>76,500</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>126,021</b>	<b>109,066</b>	<b>76,500</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>(706,476)</b>	<b>(898,909)</b>	<b>(941,107)</b>
<b>Transfers In/Out</b>				
		0	0	0
<b>Total Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in Net Position</b>		<b>(706,476)</b>	<b>(898,909)</b>	<b>(941,107)</b>
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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>17,404,305</b>	<b>17,765,241</b>	<b>17,390,105</b>	<b>17,390,105</b>

<b>Operating Expenses</b>					
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)
<b>Total Salaries and Employee Benefits</b>		<b>15,860,839</b>	<b>20,550,244</b>	<b>22,266,938</b>	<b>22,266,938</b>
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 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	215	1,081	500
Employee Benefits ISF	2210	21,395	18,476	18,668
Software Subscriptions Non ISF	2236	57,979	99,886	85,428
Building Leases And Rentals Noncounty Owned	2241	34,992	34,992	34,992
Storage Charges ISF	2244	339	341	298
Computer Equipment <5000	2261	185	4,920	16,500
Furniture And Fixtures <5000	2262	358	0	7,500
Minor Equipment	2264	24	109	1,000
Training ISF	2272	0	0	0
Education Conference And Seminars	2273	5,320	2,463	7,000
Private Vehicle Mileage	2291	357	345	1,300
Travel Expense	2292	2,802	1,669	6,500
Total Services and Supplies		6,817,272	1,083,012	1,311,067
Taxes And Assessments	3571	357	1,215	0
Depreciation Expense	3611	9,421	9,395	9,421
Interfund Expense Administrative	3912	511,074	468,507	494,854
Total Other Charges		520,852	479,117	504,275
<b>Total Operating Expenses</b>		<b>23,198,964</b>	<b>22,112,372</b>	<b>24,082,280</b>
<b>Operating Income (Loss)</b>		<b>(5,794,658)</b>	<b>(4,347,131)</b>	<b>(6,692,175)</b>
Nonoperating Revenues (Expenses)				
Investment Income	8911	208,999	313,452	204,000
<b>Total Revenue from Use of Money and Property</b>		<b>208,999</b>	<b>313,452</b>	<b>204,000</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>208,999</b>	<b>313,452</b>	<b>204,000</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>(5,585,659)</b>	<b>(4,033,679)</b>	<b>(6,488,175)</b>
Transfers In/Out				
Contributions To Outside Agencies	3811	0	0	0
<b>Total Other Charges</b>		<b>0</b>	<b>0</b>	<b>0</b>
Transfers In From Other Funds	9831	6,830,000	5,030,000	5,217,840
<b>Total Other Financing Sources</b>		<b>6,830,000</b>	<b>5,030,000</b>	<b>5,217,840</b>
<b>Total Transfers</b>		<b>6,830,000</b>	<b>5,030,000</b>	<b>5,217,840</b>

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
<b>Operating Revenues</b>					
Insurance Premiums Internal	9717	61,175	60,716	60,000	60,000
Total Charges for Services		61,175	60,716	60,000	60,000
<b>Total Operating Revenues</b>		<b>61,175</b>	<b>60,716</b>	<b>60,000</b>	<b>60,000</b>
<b>Operating Expenses</b>					
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
<b>Total Operating Expenses</b>		<b>42,302</b>	<b>46,828</b>	<b>61,156</b>	<b>61,156</b>
<b>Operating Income (Loss)</b>		<b>18,874</b>	<b>13,888</b>	<b>(1,156)</b>	<b>(1,156)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	4,847	6,052	4,420	4,420
<b>Total Revenue from Use of Money and Property</b>		<b>4,847</b>	<b>6,052</b>	<b>4,420</b>	<b>4,420</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>4,847</b>	<b>6,052</b>	<b>4,420</b>	<b>4,420</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>23,721</b>	<b>19,940</b>	<b>3,264</b>	<b>3,264</b>
<b>Transfers In/Out</b>					
		0	0	0	0
<b>Total Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in Net Position</b>		<b>23,721</b>	<b>19,940</b>	<b>3,264</b>	<b>3,264</b>
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
<b>Operating Revenues</b>					
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
<b>Total Charges for Services</b>		<b>37,672,229</b>	<b>44,858,318</b>	<b>50,699,888</b>	<b>50,699,888</b>
Miscellaneous Revenue	9790	0	0	6,718,659	6,718,659
<b>Total Miscellaneous Revenues</b>		<b>0</b>	<b>0</b>	<b>6,718,659</b>	<b>6,718,659</b>
<b>Total Operating Revenues</b>		<b>37,672,229</b>	<b>44,858,318</b>	<b>57,418,547</b>	<b>57,418,547</b>
<b>Operating Expenses</b>					
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
<b>Total Salaries and Employee Benefits</b>		<b>22,747,424</b>	<b>23,589,052</b>	<b>28,209,518</b>	<b>28,209,518</b>
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
<b>Total Services and Supplies</b>		<b>16,355,635</b>	<b>18,614,953</b>	<b>23,413,503</b>	<b>23,413,503</b>
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
<b>Total Other Charges</b>		<b>2,540,564</b>	<b>5,459,298</b>	<b>5,610,055</b>	<b>5,610,055</b>
<b>Total Operating Expenses</b>		<b>41,643,623</b>	<b>47,663,303</b>	<b>57,233,076</b>	<b>57,233,076</b>
<b>Operating Income (Loss)</b>		<b>(3,971,394)</b>	<b>(2,804,985)</b>	<b>185,471</b>	<b>185,471</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	8911	453,816	444,859	0	0
<b>Total Revenue from Use of Money and Property</b>		<b>453,816</b>	<b>444,859</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>453,816</b>	<b>444,859</b>	<b>0</b>	<b>0</b>
<b>Nonoperating Revenues (Expenses)</b>					
Interest On Lease	3456	12,311	8,403	4,355	4,355
<b>Total Other Charges</b>		<b>12,311</b>	<b>8,403</b>	<b>4,355</b>	<b>4,355</b>
<b>Total Nonoperating Expenses</b>		<b>12,311</b>	<b>8,403</b>	<b>4,355</b>	<b>4,355</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>(3,529,889)</b>	<b>(2,368,528)</b>	<b>181,116</b>	<b>181,116</b>
<b>Transfers In/Out</b>					
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
<b>Total Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
Transfers In From Other Funds	9831	813,000	813,000	813,000	813,000
<b>Total Other Financing Sources</b>		<b>813,000</b>	<b>813,000</b>	<b>813,000</b>	<b>813,000</b>
<b>Total Transfers</b>		<b>813,000</b>	<b>813,000</b>	<b>813,001</b>	<b>813,001</b>

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 Principal3316	705,434	730,874	757,100	757,100
Debt Contra3992	(705,434)	(730,874)	0	0
Total Other Charges	0	0	757,100	757,100
Total Retirement of Long Term Debt	0	0	757,100	757,100
Capital Assets				
Equipment4601	310,528	1,587,428	828,500	828,500
Computer Software4701	0	7,490	0	0
Total Capital Assets	310,528	1,594,918	828,500	828,500
Total Capital Assets	310,528	1,594,918	828,500	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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenues</b>		<b>21,777,339</b>	<b>25,190,094</b>	<b>34,199,899</b>	<b>34,199,899</b>

<b>Operating Expenses</b>					
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
<b>Total Other Financing Uses</b>		<b>(7,339)</b>	<b>(66,148)</b>	<b>0</b>	<b>0</b>
Transfers In From Other Funds	9831	6,258,988	0	0	0
<b>Total Other Financing Sources</b>		<b>6,258,988</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Transfers</b>		<b>6,251,649</b>	<b>(66,148)</b>	<b>0</b>	<b>0</b>
<b>Change in Net Position</b>		<b>11,021,118</b>	<b>4,778,304</b>	<b>7,120,075</b>	<b>7,120,075</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Retirement of Long Term Debt</b>					
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
<b>Total Other Charges</b>		<b>0</b>	<b>0</b>	<b>507,428</b>	<b>507,428</b>
<b>Total Retirement of Long Term Debt</b>		<b>0</b>	<b>0</b>	<b>507,428</b>	<b>507,428</b>
<b>Capital Assets</b>					
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
<b>Total Capital Assets</b>		<b>9,358,716</b>	<b>9,450,978</b>	<b>6,663,139</b>	<b>6,663,139</b>
<b>Total Capital Assets</b>		<b>9,358,716</b>	<b>9,450,978</b>	<b>6,663,139</b>	<b>6,663,139</b>