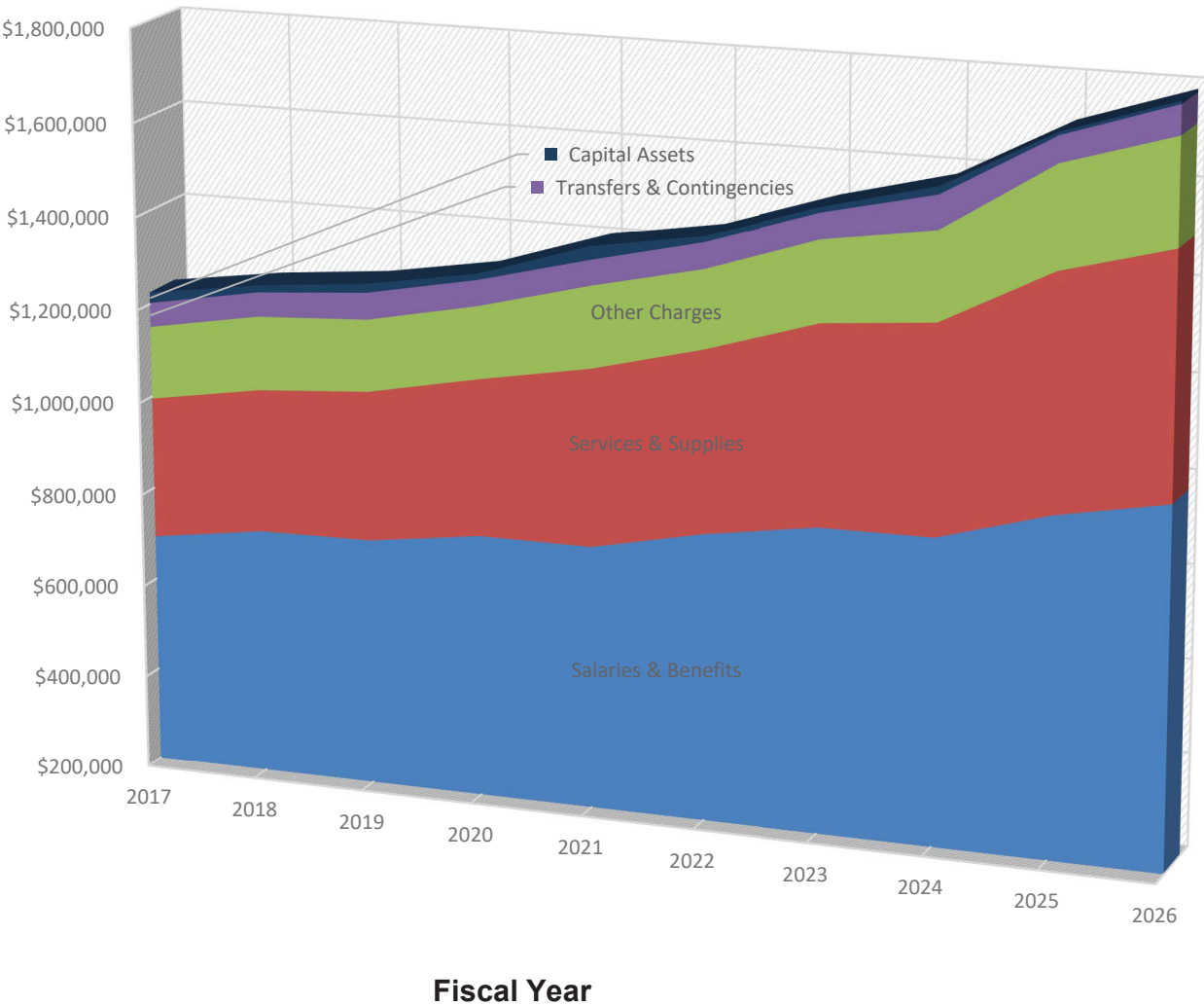


# COUNTY OF VENTURA

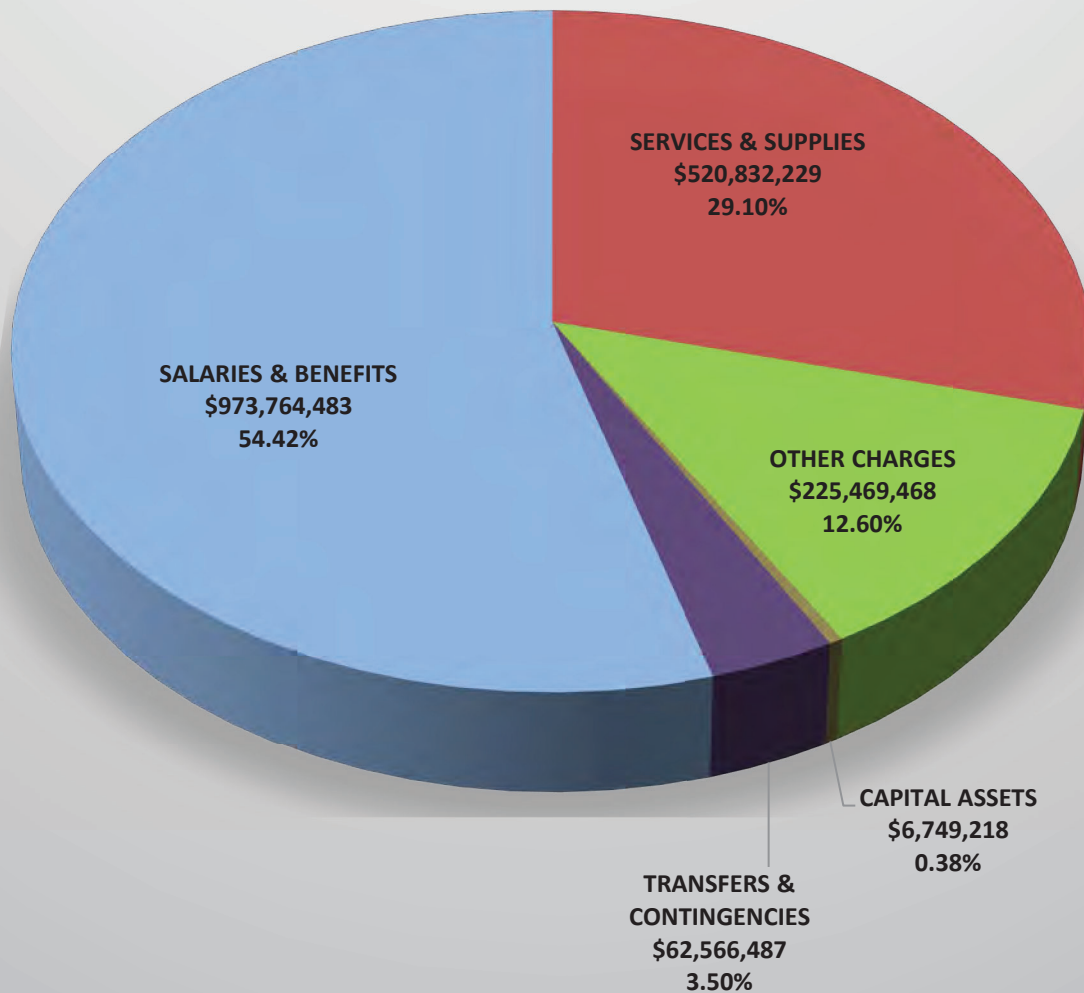
## COMPARISON OF ADOPTED BUDGET BY OBJECT

### GOVERNMENTAL FUNDS



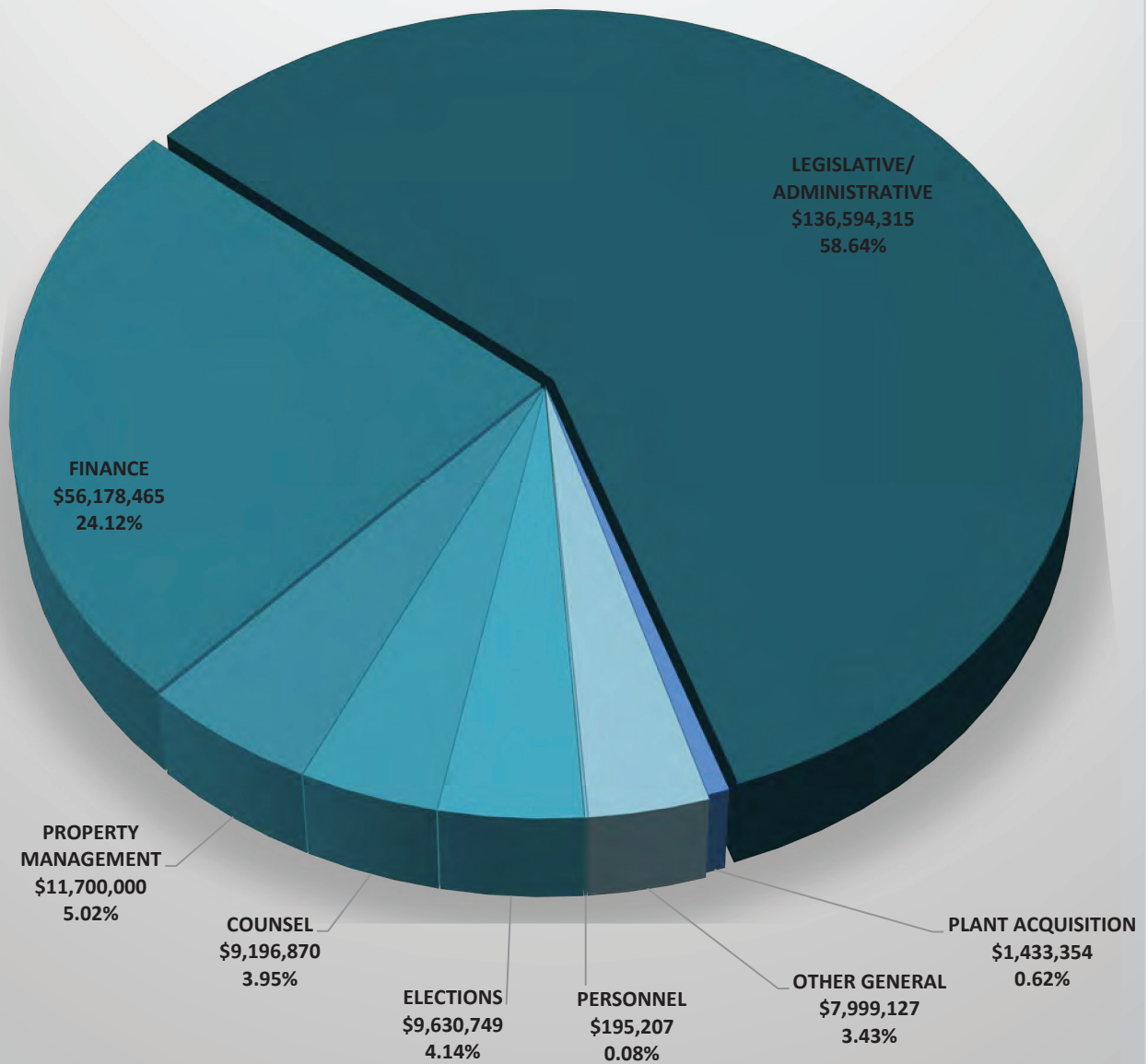
**COUNTY OF VENTURA**  
**SUMMARY OF BUDGET REQUIREMENTS USES**  
**BY OBJECT**  
**GOVERNMENTAL FUNDS**  
**FISCAL YEAR 2025-26**

**\$1,789,381,885**



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

**\$232,928,087**



Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

Board of Supervisors - 1000

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Revenue	9790	312	79	0	0
Total Miscellaneous Revenues		312	79	0	0
<b>Total Revenues</b>		<b>312</b>	<b>79</b>	<b>0</b>	<b>0</b>
Regular Salaries	1101	3,147,261	2,983,831	3,470,881	3,470,881
Extra Help	1102	71,706	180,234	293,480	293,480
Overtime	1105	167	(61)	0	0
Supplemental Payments	1106	91,300	57,872	56,706	56,706
Terminations	1107	96,019	198,714	0	0
Retirement Contribution	1121	334,111	328,658	337,128	337,128
OASDI Contribution	1122	203,581	202,320	218,986	218,986
FICA Medicare	1123	50,637	51,280	55,405	55,405
Safe Harbor	1124	5,011	5,657	2,433	2,433
Retiree Health Payment 1099	1128	73,467	53,914	0	0
457 Supplemental Retirement Plan	1130	4,099	3,982	2,074	2,074
Group Insurance	1141	348,027	310,954	329,393	329,393
Life Insurance For Department Heads And Management	1142	993	873	0	0
State Unemployment Insurance	1143	(64)	0	0	0
Management Disability Insurance	1144	18,311	13,645	15,877	15,877
Workers' Compensation Insurance	1165	27,734	159,029	140,970	140,970
401K Plan	1171	89,422	94,563	91,120	91,120
Legacy Health Reimbursement Arrangement	1172	0	0	15,680	15,680
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		4,561,782	4,645,464	5,030,133	5,030,133
Communications	2031	8,066	8,602	13,500	13,500
Voice Data ISF	2032	44,201	42,589	44,240	44,240
Radio Communications ISF	2033	3,330	4,121	8,800	8,800
Housekeeping Grounds ISF Charges	2058	0	0	200	200
General Insurance Allocation ISF	2071	181,754	241,049	367,012	367,012
Facilities And Materials Sq Ft Allocation ISF	2114	61,272	65,664	69,389	69,389
Facilities Projects ISF	2115	20,315	0	0	0
Other Maintenance ISF	2116	800	4,380	2,500	2,500
Memberships And Dues	2131	2,861	2,201	4,500	4,500

		Budget Unit		1000 Board of Supervisors	
		Function		General	
		Activity		Legislative/Administrative	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Expense	2159	1,639	2,557	3,000	3,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	922	0	0
Office Supplies	2161	24,004	5,348	13,000	13,000
Printing And Binding Non ISF	2162	1,539	5,938	9,000	9,000
Books And Publications	2163	2,490	2,136	3,500	3,500
Mail Center ISF	2164	33,849	30,432	32,452	32,452
Purchasing Charges ISF	2165	1,126	1,472	1,378	1,378
Graphics Charges ISF	2166	15,509	9,672	11,000	11,000
Copy Machine Chgs ISF	2167	10,938	10,448	12,827	12,827
Stores ISF	2168	36	85	200	200
Postage And Special Delivery	2169	0	0	0	0
Miscellaneous Office Expense	2179	6,254	2,562	4,000	4,000
Marketing And Advertising	2193	4,255	11,765	7,500	7,500
Software Maintenance Agreements	2194	6,054	0	0	0
Other Professional And Specialized Services Non ISF	2199	5,083	6,304	396,957	396,957
Information Technology ISF	2202	59,409	79,307	74,413	74,413
County Geographical Information Systems Expense ISF	2203	17,167	20,835	14,601	14,601
Special Services ISF	2206	4,510	7,356	5,000	5,000
Employee Benefits ISF	2210	53,425	66,259	75,004	75,004
Software Subscriptions Non ISF	2236	3,480	12,515	9,400	9,400
Building Leases And Rentals Noncounty Owned	2241	84,989	36,132	34,979	34,979
Long Term Lease Other Rent	2249	1,742	10,544	10,731	10,731
Computer Equipment <5000	2261	6,292	13,126	11,000	11,000
Furniture And Fixtures <5000	2262	0	246	3,500	3,500
Minor Equipment	2264	7,589	138	3,000	3,000
Education Conference And Seminars	2273	7,865	12,981	13,000	13,000
Private Vehicle Mileage	2291	105,309	110,031	112,000	112,000
Travel Expense	2292	9,269	7,723	17,500	17,500
Motorpool ISF	2303	154	109	75	75
Utilities	2311	3,573	3,745	5,500	5,500
Total Services and Supplies		800,150	839,293	1,394,658	1,394,658
Lease Principal	3316	54,228	93,145	94,308	94,308

		Budget Unit	1000 Board of Supervisors		
		Function	General		
		Activity	Legislative/Administrative		
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Interest On Lease	3456	473	5,385	5,901	5,901
Total Other Charges		54,701	98,530	100,209	100,209
Total Expenditures and Appropriations	5,416,633	5,583,286	6,525,000	6,525,000	
Net Cost	5,416,321	5,583,207	6,525,000	6,525,000	

Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

County Executive Office - 1010

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

Budget Unit Description:  
County Executive Office



		Budget Unit		1010 County Executive Office	
		Function		General	
		Activity		Legislative/Administrative	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	6	9	0	0
Total Revenue from Use of Money and Property		6	9	0	0
State Other	9252	143,530	5,000	0	0
State Aid COVID-19	9258	2,823,397	34,547	0	0
Federal Other	9351	167,110	442,090	766,434	766,434
Federal Aid COVID-19	9352	311,233	0	0	0
Other Governmental Agencies	9371	7,359,131	7,774,606	15,831,961	15,831,961
Total Intergovernmental Revenues		10,804,400	8,256,243	16,598,395	16,598,395
Property Tax Admin Fees SB2557	9413	116,692	101,964	100,000	100,000
Personnel Services	9471	21,745	85,752	77,000	77,000
Recording Fees	9561	3,300	1,200	1,000	1,000
Other Charges For Services	9708	121,126	79,129	120,000	120,000
Other Interfund Revenue	9729	1,416,844	1,358,276	1,662,592	1,662,592
Cost Allocation Plan Revenue	9731	5,296,700	6,016,931	6,381,441	6,381,441
Total Charges for Services		6,976,407	7,643,252	8,342,033	8,342,033
Opioid Settlement	9765	0	263,103	358,375	358,375
Other Non-Governmental Grant Revenue	9780	264	0	99,175	99,175
Miscellaneous Revenue	9790	413,562	20,178	263,887	263,887
Total Miscellaneous Revenues		413,826	283,282	721,437	721,437
Transfers In From Other Funds	9831	831,862	1,671,770	887,703	887,703
Total Other Financing Sources		831,862	1,671,770	887,703	887,703
<b>Total Revenues</b>		<b>19,026,501</b>	<b>17,854,556</b>	<b>26,549,568</b>	<b>26,549,568</b>
Regular Salaries	1101	19,551,069	21,553,331	24,008,740	24,008,740
Extra Help	1102	442,720	338,792	388,040	388,040
Overtime	1105	23,919	22,029	21,320	21,320
Supplemental Payments	1106	996,704	949,653	1,005,909	1,005,909
Terminations	1107	1,430,863	1,054,909	0	0
Retirement Contribution	1121	2,262,699	2,487,206	2,454,213	2,454,213
OASDI Contribution	1122	1,234,342	1,350,899	1,425,494	1,425,494
FICA Medicare	1123	325,185	346,360	365,440	365,440
Safe Harbor	1124	9,226	10,811	9,942	9,942
Retiree Health Payment 1099	1128	132,293	149,970	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	41,555	39,622	0	0
457 Supplemental Retirement Plan	1130	7,562	7,521	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Group Insurance	1141	2,395,528	2,657,555	2,935,103	2,935,103
Life Insurance For Department Heads And Management	1142	7,190	7,427	3,790	3,790
State Unemployment Insurance	1143	(479)	0	0	0
Management Disability Insurance	1144	133,704	122,679	159,824	159,824
Workers' Compensation Insurance	1165	207,324	215,830	275,072	275,072
401K Plan	1171	815,134	895,700	616,250	616,250
Legacy Health Reimbursement Arrangement	1172	0	0	85,120	85,120
Salary And Employee Benefits Current Year Adj Increase	1991	580,473	750,383	1,027,378	1,027,378
Salary And Employee Benefits Current Year Adj Decrease	1992	(12,132,022)	(13,147,590)	(13,643,476)	(13,643,476)
Total Salaries and Employee Benefits		18,464,988	19,813,086	21,138,159	21,138,159
Communications	2031	31,222	36,782	27,700	27,700
Voice Data ISF	2032	153,913	167,465	161,076	161,076
Housekeeping Grounds ISF Charges	2058	968	4,052	0	0
General Insurance Allocation ISF	2071	350,554	277,290	384,406	384,406
Maintenance Supplies And Parts	2104	0	4,504	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	674,028	718,848	754,583	754,583
Facilities Projects ISF	2115	61,694	72,314	15,000	15,000
Other Maintenance ISF	2116	20,239	64,622	16,000	16,000
Memberships And Dues	2131	47,450	62,041	84,708	84,708
Miscellaneous Expense	2159	54,518	43,270	123,200	123,200
Office Expense Allowance Admin Policy VII-C-1	2160	0	183	0	0
Office Supplies	2161	32,213	36,541	58,100	58,100
Printing And Binding Non ISF	2162	0	0	22,000	22,000
Books And Publications	2163	24,677	24,253	43,342	43,342
Mail Center ISF	2164	75,068	54,019	62,014	62,014
Purchasing Charges ISF	2165	17,469	22,604	24,619	24,619
Graphics Charges ISF	2166	89,395	104,423	49,900	49,900
Copy Machine Chgs ISF	2167	48,472	45,161	65,796	65,796
Stores ISF	2168	7,692	8,980	10,400	10,400
Postage And Special Delivery	2169	958	1,231	1,470	1,470
Miscellaneous Office Expense	2179	13,712	21,359	57,600	57,600

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Board And Commission Member Compensation 1099	2181	12,700	7,300	15,000	15,000
Attorney Services	2185	193,097	145,770	230,000	230,000
Temporary Help	2192	4,766	18,114	5,000	5,000
Marketing And Advertising	2193	214,612	428,771	843,001	843,001
Software Maintenance Agreements	2194	214,649	238,373	180,320	180,320
Contributions And Grants To Non Governmental Agencies	2196	5,000	1,500	4,500	4,500
Other Professional And Specialized Services Non ISF	2199	9,650,543	10,155,799	15,940,979	15,940,979
Employee Health Services	2201	0	338	0	0
Information Technology ISF	2202	2,082,294	2,241,202	2,751,378	2,751,378
County Geographical Information Systems Expense ISF	2203	114,448	138,902	14,575	14,575
Public Works ISF Charges	2205	7,216	8,138	0	0
Special Services ISF	2206	54,780	83,956	19,784	19,784
Employee Benefits ISF	2210	272,670	248,888	252,018	252,018
Publications And Legal Notices	2221	70,067	43,141	75,000	75,000
Rent And Leases Equipment Noncounty Owned	2231	919	770	0	0
Software Subscriptions Non ISF	2236	852,953	1,070,350	1,099,759	1,099,759
Building Leases And Rentals Noncounty Owned	2241	1,675	9,700	0	0
Storage Charges ISF	2244	29,112	22,372	25,551	25,551
Computer Equipment <5000	2261	163,230	114,972	104,000	104,000
Furniture And Fixtures <5000	2262	13,032	4,190	53,000	53,000
Minor Equipment	2264	6,084	3,833	27,500	27,500
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	115,905	99,170	161,325	161,325
Private Vehicle Mileage	2291	46,093	50,999	56,350	56,350
Travel Expense	2292	93,208	106,221	170,300	170,300
Transportation Expense	2299	0	6	100	100
Transportation Charges ISF	2302	27	24	0	0
Motorpool ISF	2303	4,944	2,912	3,743	3,743
Utilities	2311	20,386	37,230	20,000	20,000
Services And Supplies Current Year Adj Decrease	2992	(605,163)	(731,616)	(951,342)	(951,342)
Total Services and Supplies		15,343,489	16,321,264	23,063,755	23,063,755

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Aid Payments Rent 1099	3113	4,237,455	914,917	0	0
Contributions To Outside Agencies	3811	46,250	0	0	0
Interfund Expense Administrative	3912	136,383	158,114	210,543	210,543
Total Other Charges		4,420,088	1,073,031	210,543	210,543
Land Improvements	4012	20,456	16,107	0	0
Buildings And Improvements	4111	0	11,137	0	0
Equipment	4601	0	47,127	0	0
Computer Software	4701	59,253	38,087	0	0
Total Capital Assets		79,708	112,458	0	0
Transfers Out To Other Funds	5111	0	454,155	0	0
Total Other Financing Uses		0	454,155	0	0
<b>Total Expenditures and Appropriations</b>		<b>38,308,273</b>	<b>37,773,994</b>	<b>44,412,457</b>	<b>44,412,457</b>
<b>Net Cost</b>		<b>19,281,772</b>	<b>19,919,438</b>	<b>17,862,889</b>	<b>17,862,889</b>

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Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

Special Accounts and Contributions - 1050

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

Budget Unit Description:

Special Accounts and Contributions

		Budget Unit		1050 Special Accounts and Contributions	
		Function		General	
		Activity		Legislative/Administrative	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Lease Interest	8915	20,006	12,924	7,776	7,776
Rents And Concessions	8931	29,321	29,907	30,000	30,000
Lease Revenue	8935	131,270	103,753	143,826	143,826
Other Lease Revenue	8938	16,808	12,972	17,284	17,284
Total Revenue from Use of Money and Property		197,405	159,556	198,886	198,886
State Motor Vehicle 17604	9032	19,222,910	23,701,307	24,421,146	24,421,146
State Motor Vehicle Mental Health 17604D	9033	150,019	150,019	150,019	150,019
State Motor Vehicle 17604 Match Contra	9035	(16,802,929)	(21,281,326)	(22,000,000)	(22,000,000)
State Proposition 172 Public Safety Funds	9231	3,000,000	3,708,340	3,140,000	3,140,000
State Other	9252	0	10,000	0	0
Federal Disaster Relief	9301	0	731,064	0	0
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		5,570,000	7,019,404	5,711,165	5,711,165
Miscellaneous Revenue	9790	81,127	107	0	0
Total Miscellaneous Revenues		81,127	107	0	0
<b>Total Revenues</b>		<b>5,848,532</b>	<b>7,179,067</b>	<b>5,910,051</b>	<b>5,910,051</b>
Terminations	1107	0	0	18,625,000	18,625,000
Retiree Health Payment 1099	1128	0	0	1,400,000	1,400,000
Total Salaries and Employee Benefits		0	0	20,025,000	20,025,000
Voice Data ISF	2032	23,961	19,625	18,244	18,244
Housekeeping Grounds ISF Charges	2058	0	4,342	0	0
General Insurance Allocation ISF	2071	202,218	159,908	162,380	162,380
General Liability Attorney Client 1099	2076	0	80,000	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	1,407,752	1,496,522	1,800,000	1,800,000
Facilities Projects ISF	2115	1,891	26,988	100,000	100,000
Other Maintenance ISF	2116	97,355	226,878	100,000	100,000
Memberships And Dues	2131	386,288	406,108	430,000	430,000
Miscellaneous Expense	2159	6,763	13,499	10,000	10,000
Office Supplies	2161	312	169	1,000	1,000
Purchasing Charges ISF	2165	4,998	4,583	4,771	4,771
Graphics Charges ISF	2166	2,689	7,861	10,000	10,000
Miscellaneous Office Expense	2179	1,942	554	1,000	1,000
Attorney Services	2185	218,770	43,881	200,000	200,000
Marketing And Advertising	2193	58,276	0	25,000	25,000

		Budget Unit		1050 Special Accounts and Contributions	
		Function		General	
		Activity		Legislative/Administrative	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Software Maintenance Agreements	2194	1,609	0	0	0
Contributions And Grants To Non Governmental Agencies	2196	4,044,820	1,247,717	1,140,000	1,140,000
Other Professional And Specialized Services Non ISF	2199	1,441,792	16,636,579	2,230,000	2,230,000
Information Technology ISF	2202	7,937	13,711	26,054	26,054
Public Works ISF Charges	2205	80,319	119,402	100,000	100,000
Special Services ISF	2206	20,284	67,850	35,440	35,440
Rent And Leases Equipment Noncounty Owned	2231	0	1,188	0	0
Software Subscriptions Non ISF	2236	37,768	41,480	40,000	40,000
Building Leases And Rentals County Owned	2242	0	200,791	0	0
Long Term Lease Other Rent	2249	5,308	5,367	5,426	5,426
Computer Equipment <5000	2261	3,313	21,122	25,000	25,000
Minor Equipment	2264	3,445	8	0	0
Education Conference And Seminars	2273	0	100	0	0
Private Vehicle Mileage	2291	119	0	0	0
Motorpool ISF	2303	10	0	0	0
Utilities	2311	180,362	210,880	250,000	250,000
Total Services and Supplies		8,240,303	21,057,113	6,714,315	6,714,315
Lease Principal	3316	22,823	23,544	24,282	24,282
Interest On Lease	3456	1,190	996	796	796
Taxes And Assessments	3571	2,393	2,533	10,000	10,000
Contributions To Outside Agencies	3811	3,206,201	1,891,857	4,468,000	4,468,000
Total Other Charges		3,232,606	1,918,930	4,503,078	4,503,078
Transfers Out To Other Funds	5111	60,220,366	50,745,476	49,843,300	49,843,300
Transfers Out Vehicle License Fee Realignment	5112	2,570,000	2,570,000	2,571,165	2,571,165
Total Other Financing Uses		62,790,366	53,315,476	52,414,465	52,414,465
<b>Total Expenditures and Appropriations</b>		<b>74,263,275</b>	<b>76,291,519</b>	<b>83,656,858</b>	<b>83,656,858</b>
<b>Net Cost</b>		<b>68,414,742</b>	<b>69,112,452</b>	<b>77,746,807</b>	<b>77,746,807</b>



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Fund: G001 - General Fund

Function: General

Activity: Legislative/Administrative

General Fund Contingency - 1100

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

Budget Unit Description:

General Fund Contingency

Budget Unit1100 General Fund Contingency

FunctionGeneral

ActivityLegislative/Administrative

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Miscellaneous Revenue9790	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0
Total Revenues	0	0	0	0
Contingencies6101	0	0	2,000,000	2,000,000
Total Appropriations for Contingencies	0	0	2,000,000	2,000,000
Total Expenditures and Appropriations	0	0	2,000,000	2,000,000
Net Cost	0	0	2,000,000	2,000,000

Fund: G001 - General Fund

Function: General

Activity: Finance

Auditor-Controller - 1500

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

Budget Unit Description:  
Auditor-Controller

		Budget Unit		1500 Auditor-Controller	
		Function		General	
		Activity		Finance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State SB90	9253	47,485	46,596	0	0
Total Intergovernmental Revenues		47,485	46,596	0	0
Assessment And Tax Collection Fees	9411	16,252	10,682	15,000	15,000
Property Tax Admin Fees SB2557	9413	377,361	327,386	350,000	350,000
Collection Fee	9414	1,093,007	1,160,647	1,238,000	1,238,000
Special Assess Correction Fee	9415	0	0	250	250
ABX1 26 Admin Cost Reimb	9416	120,865	123,781	150,000	150,000
Auditing And Accounting Fees	9431	220,611	130,373	189,500	189,500
Cost Allocation Plan Revenue	9731	9,048,863	9,328,265	9,782,060	9,782,060
Total Charges for Services		10,876,959	11,081,134	11,724,810	11,724,810
Miscellaneous Revenue	9790	94,122	116,168	100,000	100,000
Total Miscellaneous Revenues		94,122	116,168	100,000	100,000
<b>Total Revenues</b>		<b>11,018,566</b>	<b>11,243,899</b>	<b>11,824,810</b>	<b>11,824,810</b>
Regular Salaries	1101	7,171,725	7,805,168	8,219,982	8,219,982
Extra Help	1102	148,766	206,635	172,380	172,380
Overtime	1105	24,106	48,132	11,960	11,960
Supplemental Payments	1106	341,755	296,246	308,606	308,606
Terminations	1107	393,798	366,943	0	0
Retirement Contribution	1121	1,046,973	1,098,196	1,059,684	1,059,684
OASDI Contribution	1122	470,873	506,922	509,740	509,740
FICA Medicare	1123	117,555	127,306	126,337	126,337
Safe Harbor	1124	857	3,558	4,534	4,534
Retiree Health Payment 1099	1128	65,319	53,914	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	(15,054)	(3,415)	10,761	10,761
457 Supplemental Retirement Plan	1130	1,284	3,178	0	0
Group Insurance	1141	1,034,097	1,155,731	1,221,725	1,221,725
Life Insurance For Department Heads And Management	1142	2,822	2,954	1,660	1,660
State Unemployment Insurance	1143	(178)	0	0	0
Management Disability Insurance	1144	28,588	26,140	30,596	30,596
Workers' Compensation Insurance	1165	150,946	122,069	77,711	77,711
401K Plan	1171	249,876	257,561	197,630	197,630
Legacy Health Reimbursement Arrangement	1172	0	0	44,800	44,800

Budget Unit 1500 Auditor-Controller  
Function General  
Activity Finance

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	0	0
Capitalized Labor Decrease	1994	(240,111)	(230,130)	0	0
Total Salaries and Employee Benefits		10,993,996	11,847,108	11,998,106	11,998,106
Voice Data ISF	2032	108,682	108,879	110,016	110,016
General Insurance Allocation ISF	2071	121,640	113,333	116,106	116,106
Equipment Maintenance Contracts	2102	3,674	2,776	5,000	5,000
Facilities And Materials Sq Ft Allocation ISF	2114	478,356	510,108	535,485	535,485
Facilities Projects ISF	2115	0	10,932	0	0
Other Maintenance ISF	2116	2,072	923	0	0
Memberships And Dues	2131	14,472	11,884	13,000	13,000
Miscellaneous Expense	2159	2,032	3,361	3,000	3,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,872	0	0
Office Supplies	2161	18,202	20,337	35,000	35,000
Printing And Binding Non ISF	2162	27,996	14,177	35,000	35,000
Books And Publications	2163	1,313	8,309	5,000	5,000
Mail Center ISF	2164	80,219	87,198	88,454	88,454
Purchasing Charges ISF	2165	7,784	8,812	12,003	12,003
Graphics Charges ISF	2166	13,449	16,775	30,800	30,800
Copy Machine Chgs ISF	2167	6,197	7,507	8,191	8,191
Stores ISF	2168	813	412	500	500
Attorney Services	2185	0	0	50,000	50,000
Marketing And Advertising	2193	480	0	0	0
Software Maintenance Agreements	2194	560,168	361,944	112,900	112,900
Other Professional And Specialized Services Non ISF	2199	434,903	473,890	587,300	587,300
Employee Health Services	2201	1,766	5,738	5,778	5,778
Information Technology ISF	2202	3,862,024	4,172,535	4,951,953	4,951,953
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	4,901	4,861	3,739	3,739
Employee Benefits ISF	2210	112,881	111,998	102,674	102,674
Software Subscriptions Non ISF	2236	51,870	848,191	1,407,600	1,407,600

Budget Unit 1500 Auditor-Controller  
Function General  
Activity Finance

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Storage Charges Non ISF	2245	39,843	37,337	66,000	66,000
Computer Equipment <5000	2261	49,779	25,104	45,000	45,000
Furniture And Fixtures <5000	2262	0	0	1,500	1,500
Library Books And Publications	2271	0	1,325	0	0
Training ISF	2272	0	5,614	0	0
Education Conference And Seminars	2273	39,365	37,772	39,000	39,000
Private Vehicle Mileage	2291	12,237	15,030	16,950	16,950
Travel Expense	2292	13,076	7,098	27,000	27,000
Freight, Express, Other Delivery	2293	14	0	0	0
Motorpool ISF	2303	625	0	283	283
Total Services and Supplies		6,072,321	7,037,839	8,424,569	8,424,569
VCFMS Upgrade	4712	408,043	573,707	0	0
Total Capital Assets		408,043	573,707	0	0
<b>Total Expenditures and Appropriations</b>		<b>17,474,361</b>	<b>19,458,653</b>	<b>20,422,675</b>	<b>20,422,675</b>
<b>Net Cost</b>		<b>6,455,795</b>	<b>8,214,754</b>	<b>8,597,865</b>	<b>8,597,865</b>

Fund: G001 - General Fund

Function: General

Activity: Finance

Property Tax Assessment and Collection System Operations - 1595

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

Budget Unit Description:

Property Tax Assessment and Collection System Operations



Budget Unit  
Function  
Activity

1595 Property Tax Assessment and Collection Sy  
General  
Finance

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Miscellaneous Revenue 9790	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0
Total Revenues	0	0	0	0
Voice Data ISF 2032	346	436	382	382
Housekeeping Grounds ISF Charges 2058	0	0	0	0
Other Maintenance ISF 2116	0	128	0	0
Purchasing Charges ISF 2165	8,110	9,357	33	33
Other Professional And Specialized Services Non ISF 2199	650,000	0	0	0
Information Technology ISF 2202	3,418,023	5,231,181	7,168,174	7,168,174
Total Services and Supplies	4,076,479	5,241,102	7,168,589	7,168,589
Total Expenditures and Appropriations	4,076,479	5,241,102	7,168,589	7,168,589
Net Cost	4,076,479	5,241,102	7,168,589	7,168,589

Fund: G001 - General Fund

Function: General

Activity: Finance

Assessor - 1600

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

Budget Unit Description:

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

		Budget Unit		1600 Assessor	
		Function		General	
		Activity		Finance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Assessment And Tax Collection Fees	9411	2,371,078	619,580	2,398,520	2,398,520
Property Tax Admin Fees SB2557	9413	4,436,731	4,321,792	4,662,115	4,662,115
Other Charges For Services	9708	8,497	10,759	0	0
Total Charges for Services		6,816,306	4,952,132	7,060,635	7,060,635
Other Sales	9751	12,500	10,829	12,500	12,500
Miscellaneous Revenue	9790	1,962	15,851	1,000	1,000
Total Miscellaneous Revenues		14,462	26,680	13,500	13,500
<b>Total Revenues</b>		<b>6,830,768</b>	<b>4,978,813</b>	<b>7,074,135</b>	<b>7,074,135</b>
Regular Salaries	1101	10,421,077	10,332,189	11,424,769	11,424,769
Extra Help	1102	22,989	13,084	0	0
Overtime	1105	53,419	41,795	44,720	44,720
Supplemental Payments	1106	531,713	406,140	432,893	432,893
Terminations	1107	195,478	320,489	0	0
Call Back Staffing	1108	575	0	0	0
Retirement Contribution	1121	1,449,299	1,418,983	1,366,433	1,366,433
OASDI Contribution	1122	697,107	686,929	722,823	722,823
FICA Medicare	1123	165,960	163,560	172,305	172,305
Safe Harbor	1124	100	548	0	0
Retiree Health Payment 1099	1128	16,717	17,971	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	(70,609)	(62,605)	0	0
457 Supplemental Retirement Plan	1130	82	385	0	0
Group Insurance	1141	1,810,322	1,903,110	2,069,867	2,069,867
Life Insurance For Department Heads And Management	1142	4,852	4,643	4,312	4,312
State Unemployment Insurance	1143	(267)	0	0	0
Management Disability Insurance	1144	20,314	19,228	35,880	35,880
Workers' Compensation Insurance	1165	94,041	74,445	70,271	70,271
401K Plan	1171	382,996	377,343	294,569	294,569
Legacy Health Reimbursement Arrangement	1172	0	0	86,240	86,240
Salary And Employee Benefits Current Year Adj Increase	1991	42,855	0	0	0
Total Salaries and Employee Benefits		15,839,020	15,718,238	16,725,082	16,725,082
Clothing And Personal Supplies	2021	3,232	962	4,500	4,500
Voice Data ISF	2032	147,533	150,789	153,057	153,057

		Budget Unit		1600 Assessor	
		Function		General	
		Activity		Finance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
General Insurance Allocation ISF	2071	179,155	163,139	172,156	172,156
Facilities And Materials Sq Ft Allocation ISF	2114	538,464	574,224	602,782	602,782
Facilities Projects ISF	2115	0	14,285	0	0
Other Maintenance ISF	2116	3,430	6,708	5,000	5,000
Memberships And Dues	2131	4,565	4,642	4,500	4,500
Office Supplies	2161	4,887	2,948	10,285	10,285
Printing And Binding Non ISF	2162	113	47	4,975	4,975
Books And Publications	2163	10,159	11,122	9,900	9,900
Mail Center ISF	2164	86,868	79,426	94,339	94,339
Purchasing Charges ISF	2165	3,911	4,604	4,171	4,171
Graphics Charges ISF	2166	70,516	61,109	63,000	63,000
Copy Machine Chgs ISF	2167	26,583	26,567	31,953	31,953
Stores ISF	2168	7,154	1,521	3,000	3,000
Postage And Special Delivery	2169	109,904	121,665	105,000	105,000
Miscellaneous Office Expense	2179	10,846	10,435	9,030	9,030
Software Maintenance Agreements	2194	319,424	1,391,907	1,108,533	1,108,533
Other Professional And Specialized Services Non ISF	2199	52,217	1,199,444	1,645,346	1,645,346
Employee Health Services	2201	1,977	1,035	2,167	2,167
Information Technology ISF	2202	291,808	425,374	405,243	405,243
County Geographical Information Systems Expense ISF	2203	97,281	118,066	67,420	67,420
Special Services ISF	2206	4,838	6,406	3,679	3,679
Employee Benefits ISF	2210	205,522	149,365	176,243	176,243
Software Subscriptions Non ISF	2236	35,759	35,106	242,400	242,400
Storage Charges ISF	2244	1,286	1,295	1,248	1,248
Computer Equipment <5000	2261	30,963	117,693	18,000	18,000
Furniture And Fixtures <5000	2262	0	0	8,000	8,000
Training ISF	2272	0	0	200	200
Education Conference And Seminars	2273	14,557	6,751	17,698	17,698
Private Vehicle Mileage	2291	9,188	11,505	11,400	11,400
Travel Expense	2292	13,033	20,612	21,000	21,000
Gas And Diesel Fuel ISF	2301	0	0	0	0
Motorpool ISF	2303	15,728	7,597	20,164	20,164
Total Services and Supplies		2,300,898	4,726,348	5,026,389	5,026,389

		Budget Unit		1600 Assessor	
		Function		General	
		Activity		Finance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Equipment	4601	0	25,250	0	0
Total Capital Assets		0	25,250	0	0
Total Expenditures and Appropriations		18,139,919	20,469,836	21,751,471	21,751,471
Net Cost		11,309,150	15,491,024	14,677,336	14,677,336

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

**Treasurer Tax Collector - 1700**

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

**Budget Unit Description:**

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

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

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

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

		Budget Unit		1700 Treasurer Tax Collector	
		Function		General	
		Activity		Finance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Business Licenses	8721	177,237	170,464	170,000	170,000
Total Licenses Permits and Franchises		177,237	170,464	170,000	170,000
Forfeitures And Penalties	8831	512,722	554,144	500,000	500,000
Penalties And Costs On Delinquent Taxes	8841	608,730	457,600	430,000	430,000
Total Fines Forfeitures and Penalties		1,121,452	1,011,744	930,000	930,000
Investment Income	8911	0	0	0	0
Total Revenue from Use of Money and Property		0	0	0	0
Assessment And Tax Collection Fees	9411	38,325	23,996	30,000	30,000
Property Tax Admin Fees SB2557	9413	858,130	940,882	830,000	830,000
Special Assessment Line Fee	9417	315,621	315,597	300,000	300,000
Administrative Services Fees	9705	2,201,338	1,967,590	2,477,981	2,477,981
Other Charges For Services	9708	363,500	418,326	360,000	360,000
Total Charges for Services		3,776,914	3,666,391	3,997,981	3,997,981
Cash Overage	9789	1,561	1,621	1,000	1,000
Miscellaneous Revenue	9790	75,195	0	50,000	50,000
Total Miscellaneous Revenues		76,756	1,621	51,000	51,000
<b>Total Revenues</b>		<b>5,152,359</b>	<b>4,850,219</b>	<b>5,148,981</b>	<b>5,148,981</b>
Regular Salaries	1101	2,771,410	2,768,072	3,305,309	3,305,309
Extra Help	1102	9,151	11,300	9,281	9,281
Overtime	1105	11,299	22,835	17,375	17,375
Supplemental Payments	1106	116,856	83,828	96,281	96,281
Terminations	1107	45,569	35,514	0	0
Call Back Staffing	1108	303	0	0	0
Retirement Contribution	1121	414,329	394,876	455,203	455,203
OASDI Contribution	1122	175,347	176,655	203,448	203,448
FICA Medicare	1123	43,421	43,326	49,732	49,732
Safe Harbor	1124	335	474	409	409
Retiree Health Payment 1099	1128	16,717	17,971	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	28,806	20,406	25,589	25,589
457 Supplemental Retirement Plan	1130	275	339	278	278
Group Insurance	1141	469,828	491,150	544,711	544,711
Life Insurance For Department Heads And Management	1142	1,448	1,354	1,486	1,486
State Unemployment Insurance	1143	(60)	0	0	0
Management Disability Insurance	1144	5,821	5,028	6,533	6,533

Budget Unit 1700 Treasurer Tax Collector  
Function General  
Activity Finance

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Workers' Compensation Insurance	1165	24,187	23,930	23,338	23,338
401K Plan	1171	85,390	91,394	106,606	106,606
Legacy Health Reimbursement Arrangement	1172	0	0	12,320	12,320
Total Salaries and Employee Benefits		4,220,432	4,188,453	4,857,899	4,857,899
Communications	2031	423	498	540	540
Voice Data ISF	2032	64,836	51,577	56,418	56,418
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	58,661	54,260	55,199	55,199
Facilities And Materials Sq Ft Allocation ISF	2114	205,944	219,564	230,538	230,538
Facilities Projects ISF	2115	31,161	0	100	100
Other Maintenance ISF	2116	2,584	908	1,750	1,750
Memberships And Dues	2131	4,358	3,778	3,556	3,556
Cash Shortage	2156	656	699	1,000	1,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	2,000	2,000	2,000
Office Supplies	2161	17,230	21,465	21,000	21,000
Books And Publications	2163	1,559	1,859	1,804	1,804
Mail Center ISF	2164	197,187	210,092	328,217	328,217
Purchasing Charges ISF	2165	2,994	3,459	3,436	3,436
Graphics Charges ISF	2166	196,901	185,008	226,253	226,253
Copy Machine Chgs ISF	2167	14	574	643	643
Stores ISF	2168	16,455	9,085	37,200	37,200
Postage And Special Delivery	2169	9,486	16,869	21,000	21,000
Miscellaneous Office Expense	2179	5,109	3,428	1,615	1,615
Collection And Billing Services	2191	78,321	84,357	82,000	82,000
Temporary Help	2192	0	17,808	0	0
Marketing And Advertising	2193	571	638	500	500
Software Maintenance Agreements	2194	20,910	18,239	12,382	12,382
Other Professional And Specialized Services Non ISF	2199	462,815	221,513	444,374	444,374
Employee Health Services	2201	203	1,013	666	666
Information Technology ISF	2202	159,937	209,500	222,934	222,934
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	17,303	20,737	27,824	27,824



Budget Unit 1700 Treasurer Tax Collector  
Function General  
Activity Finance

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Employee Benefits ISF 2210	79,047	59,383	56,004	56,004
Publications And Legal Notices 2221	63,427	27,418	31,580	31,580
Software Subscriptions Non ISF 2236	59,504	60,884	63,280	63,280
Storage Charges ISF 2244	429	527	374	374
Computer Equipment <5000 2261	63,329	34,561	0	0
Furniture And Fixtures <5000 2262	6,411	1,878	0	0
Minor Equipment 2264	5,665	4,718	1,347	1,347
Education Conference And Seminars 2273	12,318	6,726	15,660	15,660
Private Vehicle Mileage 2291	7,781	9,160	8,100	8,100
Travel Expense 2292	10,137	10,280	9,200	9,200
Motorpool ISF 2303	186	107	0	0
Total Services and Supplies	1,865,338	1,576,377	1,977,831	1,977,831
<b>Total Expenditures and Appropriations</b>	<b>6,085,770</b>	<b>5,764,830</b>	<b>6,835,730</b>	<b>6,835,730</b>
<b>Net Cost</b>	<b>933,411</b>	<b>914,611</b>	<b>1,686,749</b>	<b>1,686,749</b>

Fund: G001 - General Fund

Function: General

Activity: Counsel

County Counsel - 1800

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

Budget Unit Description:

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

		Budget Unit		1800 County Counsel	
		Function		General	
		Activity		Counsel	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State SB90	9253	28,163	44,864	0	0
Total Intergovernmental Revenues		28,163	44,864	0	0
Property Tax Admin Fees SB2557	9413	20,256	27,991	7,171	7,171
Legal Services	9461	3,126,302	3,217,980	2,721,411	2,721,411
Other Charges For Services	9708	16,451	23,868	18,000	18,000
Cost Allocation Plan Revenue	9731	21,493	230,696	180,014	180,014
Total Charges for Services		3,184,501	3,500,535	2,926,596	2,926,596
Miscellaneous Revenue	9790	820	0	0	0
Total Miscellaneous Revenues		820	0	0	0
<b>Total Revenues</b>		<b>3,213,484</b>	<b>3,545,399</b>	<b>2,926,596</b>	<b>2,926,596</b>
Regular Salaries	1101	6,729,017	6,826,193	7,626,367	7,626,367
Extra Help	1102	47,927	56,852	41,080	41,080
Overtime	1105	87	66	0	0
Supplemental Payments	1106	139,343	105,829	115,858	115,858
Terminations	1107	341,743	518,691	0	0
Retirement Contribution	1121	752,984	751,271	723,026	723,026
OASDI Contribution	1122	344,915	358,572	370,930	370,930
FICA Medicare	1123	104,235	108,273	112,860	112,860
Safe Harbor	1124	0	0	1,080	1,080
Retiree Health Payment 1099	1128	33,435	60,009	0	0
Group Insurance	1141	625,815	669,013	766,111	766,111
Life Insurance For Department Heads And Management	1142	1,531	1,526	0	0
State Unemployment Insurance	1143	(162)	0	0	0
Management Disability Insurance	1144	36,608	31,237	51,167	51,167
Workers' Compensation Insurance	1165	59,614	57,741	46,889	46,889
401K Plan	1171	283,525	297,901	212,958	212,958
Legacy Health Reimbursement Arrangement	1172	0	0	28,000	28,000
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(2,137,097)	(2,233,297)	(2,200,000)	(2,200,000)
Total Salaries and Employee Benefits		7,363,522	7,609,878	7,896,326	7,896,326
Voice Data ISF	2032	42,014	40,593	44,038	44,038
General Insurance Allocation ISF	2071	223,491	242,163	275,219	275,219

Budget Unit 1800 County Counsel  
Function General  
Activity Counsel

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Equipment Maintenance Contracts	2102	0	0	100	100
Facilities And Materials Sq Ft Allocation ISF	2114	237,720	255,108	267,941	267,941
Facilities Projects ISF	2115	14,079	1,553	20,000	20,000
Other Maintenance ISF	2116	141	1,908	2,000	2,000
Memberships And Dues	2131	26,084	28,946	35,000	35,000
Miscellaneous Expense	2159	1,020	1,954	1,000	1,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,909	2,000	2,000
Office Supplies	2161	8,965	4,155	10,000	10,000
Printing And Binding Non ISF	2162	0	96	500	500
Books And Publications	2163	73,896	76,897	75,000	75,000
Mail Center ISF	2164	11,681	10,560	9,753	9,753
Purchasing Charges ISF	2165	2,440	2,959	2,848	2,848
Graphics Charges ISF	2166	90	594	500	500
Copy Machine Chgs ISF	2167	6,277	8,308	8,647	8,647
Stores ISF	2168	1,344	820	600	600
Postage And Special Delivery	2169	274	255	1,000	1,000
Miscellaneous Office Expense	2179	609	0	0	0
Attorney Services	2185	13,610	122,103	75,000	75,000
Software Maintenance Agreements	2194	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	24,572	(1,838)	94,000	94,000
Employee Health Services	2201	0	1,193	2,889	2,889
Information Technology ISF	2202	116,482	100,928	89,814	89,814
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	2,154	1,666	1,208	1,208
Employee Benefits ISF	2210	53,559	49,658	65,338	65,338
Software Subscriptions Non ISF	2236	53,531	60,296	73,000	73,000
Storage Charges ISF	2244	1,777	1,427	1,545	1,545
Computer Equipment <5000	2261	20,566	45,954	58,000	58,000
Furniture And Fixtures <5000	2262	2,492	12,095	12,000	12,000
Education Conference And Seminars	2273	32,190	23,676	50,000	50,000
Private Vehicle Mileage	2291	9,625	8,810	10,900	10,900
Travel Expense	2292	3	23	1,000	1,000

		Budget Unit		1800 County Counsel	
		Function		General	
		Activity		Counsel	
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Motorpool ISF	2303	190	0	367	367
Total Services and Supplies	982,362	1,106,572	1,300,544	1,300,544	
Total Expenditures and Appropriations	8,345,884	8,716,450	9,196,870	9,196,870	
Net Cost	5,132,400	5,171,050	6,270,274	6,270,274	

Fund: G001 - General Fund

Function: General

Activity: Personnel

Civil Service Commission - 1850

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

Budget Unit Description:

Civil Service Commission

Budget Unit 1850 Civil Service Commission  
Function General  
Activity Personnel

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Cost Allocation Plan Revenue	9731	74,051	68,231	65,207	65,207
Total Charges for Services		74,051	68,231	65,207	65,207
Miscellaneous Revenue	9790	0	0	10,000	10,000
Total Miscellaneous Revenues		0	0	10,000	10,000
<b>Total Revenues</b>		<b>74,051</b>	<b>68,231</b>	<b>75,207</b>	<b>75,207</b>
Regular Salaries	1101	67,168	65,975	74,713	74,713
Supplemental Payments	1106	3,858	3,299	3,736	3,736
FICA Medicare	1123	1,031	1,004	1,138	1,138
Safe Harbor	1124	0	419	0	0
457 Supplemental Retirement Plan	1130	3,174	3,117	3,530	3,530
Group Insurance	1141	(149)	0	0	0
Life Insurance For Department Heads And Management	1142	41	40	40	40
State Unemployment Insurance	1143	(2)	0	0	0
Management Disability Insurance	1144	498	437	501	501
Workers' Compensation Insurance	1165	473	482	491	491
401K Plan	1171	2,131	2,078	3,800	3,800
Salary And Employee Benefits Current Year Adj Increase	1991	14,908	15,473	17,600	17,600
Total Salaries and Employee Benefits		93,131	92,326	105,549	105,549
Voice Data ISF	2032	760	775	792	792
General Insurance Allocation ISF	2071	975	923	928	928
Facilities And Materials Sq Ft Allocation ISF	2114	6,036	6,468	6,789	6,789
Miscellaneous Expense	2159	0	15	700	700
Office Supplies	2161	647	242	500	500
Printing And Binding Non ISF	2162	0	0	200	200
Mail Center ISF	2164	4,498	6,948	8,574	8,574
Purchasing Charges ISF	2165	484	460	411	411
Graphics Charges ISF	2166	44	27	600	600
Stores ISF	2168	0	28	0	0
Miscellaneous Office Expense	2179	98	104	500	500
Board And Commission Member Compensation 1099	2181	2,900	5,600	12,000	12,000
Attorney Services	2185	0	6,552	35,000	35,000
Software Maintenance Agreements	2194	413	0	0	0

Budget Unit1850 Civil Service Commission

FunctionGeneral

ActivityPersonnel

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Other Professional And Specialized Services Non ISF2199	0	6	5,703	5,703
Information Technology ISF2202	8,113	7,579	6,861	6,861
Special Services ISF2206	2,226	2,982	3,000	3,000
Software Subscriptions Non ISF2236	578	1,056	1,100	1,100
Computer Equipment <50002261	0	2,781	3,000	3,000
Private Vehicle Mileage2291	800	1,512	3,000	3,000
Total Services and Supplies	28,570	44,057	89,658	89,658
Total Expenditures and Appropriations	121,701	136,383	195,207	195,207
Net Cost	47,650	68,152	120,000	120,000



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Fund: G001 - General Fund

Function: General

Activity: Elections

Elections Division - 1920

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

Budget Unit Description:

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

		Budget Unit		1920 Elections Division	
		Function		General	
		Activity		Elections	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State Other	9252	0	0	0	0
Federal Other	9351	2,269,619	1,366,633	8,200	8,200
Total Intergovernmental Revenues		2,269,619	1,366,633	8,200	8,200
Election Services	9451	171,234	1,561,549	1,764,250	1,764,250
Total Charges for Services		171,234	1,561,549	1,764,250	1,764,250
Other Sales	9751	768,493	64,605	30,000	30,000
Miscellaneous Revenue	9790	4,370	12,691	0	0
Total Miscellaneous Revenues		772,862	77,295	30,000	30,000
<b>Total Revenues</b>		<b>3,213,715</b>	<b>3,005,477</b>	<b>1,802,450</b>	<b>1,802,450</b>
Regular Salaries	1101	1,145,694	1,345,591	1,477,425	1,477,425
Extra Help	1102	867,610	1,135,332	961,220	961,220
Overtime	1105	81,341	143,246	152,880	152,880
Supplemental Payments	1106	46,078	34,356	35,846	35,846
Terminations	1107	45,726	41,858	0	0
Retirement Contribution	1121	195,472	215,278	226,912	226,912
OASDI Contribution	1122	79,662	91,823	93,209	93,209
FICA Medicare	1123	31,990	39,464	38,098	38,098
Safe Harbor	1124	30,979	48,729	25,280	25,280
Retiree Health Payment 1099	1128	16,717	17,971	0	0
457 Supplemental Retirement Plan	1130	25,393	33,266	0	0
Group Insurance	1141	261,410	302,630	326,334	326,334
Life Insurance For Department Heads And Management	1142	691	755	644	644
State Unemployment Insurance	1143	(32)	0	0	0
Management Disability Insurance	1144	1,917	2,284	2,876	2,876
Workers' Compensation Insurance	1165	34,958	51,112	104,294	104,294
401K Plan	1171	27,249	32,467	27,852	27,852
Legacy Health Reimbursement Arrangement	1172	0	0	10,080	10,080
Total Salaries and Employee Benefits		2,892,855	3,536,162	3,482,950	3,482,950
Clothing And Personal Supplies	2021	250	250	500	500
Communications	2031	20,271	21,772	30,000	30,000
Voice Data ISF	2032	70,101	71,293	73,289	73,289
Radio Communications ISF	2033	0	0	0	0
Housekeeping Grounds ISF Charges	2058	0	4,537	150	150
General Insurance Allocation ISF	2071	51,168	50,380	48,789	48,789

Budget Unit 1920 Elections Division  
Function General  
Activity Elections

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Equipment Maintenance	2101	1,589	0	3,000	3,000
Equipment Maintenance Contracts	2102	531,747	390,475	645,000	645,000
Facilities And Materials Sq Ft Allocation ISF	2114	345,828	369,300	382,813	382,813
Facilities Projects ISF	2115	2,870	39,069	0	0
Other Maintenance ISF	2116	3,923	1,036	1,700	1,700
Memberships And Dues	2131	200	100	500	500
Office Supplies	2161	3,976	5,754	10,000	10,000
Printing And Binding Non ISF	2162	2,344,074	1,980,155	2,500,000	2,500,000
Books And Publications	2163	2,158	2,144	2,500	2,500
Mail Center ISF	2164	103,155	153,050	115,087	115,087
Purchasing Charges ISF	2165	6,069	6,636	6,414	6,414
Graphics Charges ISF	2166	25,342	13,497	15,500	15,500
Copy Machine Chgs ISF	2167	18,041	31,939	19,583	19,583
Stores ISF	2168	3,025	2,700	10,338	10,338
Postage And Special Delivery	2169	653,244	862,969	650,000	650,000
Miscellaneous Office Expense	2179	376,727	54,768	84,835	84,835
Temporary Help	2192	1,064	38,781	70,000	70,000
Software Maintenance Agreements	2194	30,000	30,000	30,000	30,000
Other Professional And Specialized Services Non ISF	2199	209,371	188,385	217,900	217,900
Employee Health Services	2201	313	338	1,445	1,445
Information Technology ISF	2202	593,405	541,751	676,967	676,967
County Geographical Information Systems Expense ISF	2203	25,407	30,836	22,911	22,911
Special Services ISF	2206	10,543	14,391	7,535	7,535
Employee Benefits ISF	2210	7,986	7,647	9,334	9,334
Publications And Legal Notices	2221	5,657	37,143	10,000	10,000
Rent And Leases Equipment Noncounty Owned	2231	17,114	17,025	20,000	20,000
Software Subscriptions Non ISF	2236	245,047	245,374	294,000	294,000
Building Leases And Rentals Noncounty Owned	2241	30,787	26,220	0	0
Storage Charges Non ISF	2245	63,281	68,797	72,000	72,000
Computer Equipment <5000	2261	48,047	7,636	21,100	21,100
Furniture And Fixtures <5000	2262	0	3,758	1,500	1,500
Minor Equipment	2264	40,433	10,682	5,000	5,000

Budget Unit 1920 Elections Division  
Function General  
Activity Elections

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Training ISF	2272	0	0	200	200
Education Conference And Seminars	2273	1,070	2,775	2,000	2,000
Private Vehicle Mileage	2291	7,043	6,426	7,000	7,000
Travel Expense	2292	6,667	8,072	10,000	10,000
Transportation Expense	2299	25,142	24,398	15,000	15,000
Gas And Diesel Fuel ISF	2301	3,719	2,982	4,849	4,849
Transportation Charges ISF	2302	3,554	3,375	4,121	4,121
Motorpool ISF	2303	1,832	0	44,939	44,939
Transportation Charges ISF Non Uniform Guidance	2305	264	38	0	0
Total Services and Supplies		5,941,502	5,378,654	6,147,799	6,147,799
Equipment	4601	74,844	0	0	0
Voting Equipment	4615	163,931	0	0	0
Computer Software	4701	10,000	0	0	0
Total Capital Assets		248,775	0	0	0
<b>Total Expenditures and Appropriations</b>		<b>9,083,132</b>	<b>8,914,815</b>	<b>9,630,749</b>	<b>9,630,749</b>
<b>Net Cost</b>		<b>5,869,417</b>	<b>5,909,339</b>	<b>7,828,299</b>	<b>7,828,299</b>

Fund: G001 - General Fund

Function: General

Activity: Other General

General Purpose (Indirect) Rev - 1070

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

Budget Unit Description:

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

		Budget Unit		1070 General Purpose (Indirect) Rev	
		Function		General	
		Activity		Other General	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	274,641,646	288,221,897	296,600,000	296,600,000
Property Taxes Current Unsecured	8521	8,250,874	8,512,737	7,375,000	7,375,000
Property Taxes Prior Secured	8531	(0)	0	0	0
Property Taxes Prior Unsecured	8541	442,956	379,991	375,000	375,000
Supplemental Property Taxes Current	8551	7,678,396	1,614,831	6,375,000	6,375,000
Supplemental Property Taxes Prior	8561	311,318	564,584	250,000	250,000
Residual Property Taxes	8571	17,694,445	19,667,042	19,000,000	19,000,000
Passthrough Property Taxes	8581	26,707,521	28,495,396	28,600,000	28,600,000
Property Taxes In Lieu Of Vehicle License Fees (VLF)	8591	145,437,870	151,921,373	157,200,000	157,200,000
Sales And Use Taxes	8601	13,742,455	14,629,085	14,350,000	14,350,000
Contra Retail Sales And Use Tax	8603	(29,192)	(27,694)	(25,000)	(25,000)
Property Transfer Tax	8671	5,330,531	6,041,583	4,650,000	4,650,000
Bed Tax Transient Occupancy Tax	8672	1,558,550	1,566,418	1,500,000	1,500,000
Other Taxes	8673	0	1,070	0	0
Total Taxes		501,767,370	521,588,313	536,250,000	536,250,000
Business Licenses	8721	1,493,304	1,448,242	1,375,000	1,375,000
Franchises	8761	5,478,867	4,849,858	5,250,000	5,250,000
Total Licenses Permits and Franchises		6,972,171	6,298,099	6,625,000	6,625,000
Forfeitures And Penalties	8831	104,435	393,313	200,000	200,000
Penalties And Costs On Delinquent Taxes	8841	8,758,237	9,594,849	8,500,000	8,500,000
Total Fines Forfeitures and Penalties		8,862,671	9,988,161	8,700,000	8,700,000
Investment Income	8911	146,470	2,254,431	0	0
Investment Income Indirect	8912	19,101,178	15,568,411	11,375,000	11,375,000
Total Revenue from Use of Money and Property		19,247,648	17,822,841	11,375,000	11,375,000
Intergovernmental Prior Year Revenue	9001	872,002	1,114,648	800,000	800,000
State Homeowners Property Tax Relief	9211	1,568,816	1,565,082	1,565,000	1,565,000
Federal In-Lieu Taxes	9341	1,906,952	1,967,932	1,790,000	1,790,000
Federal Aid COVID-19	9352	0	0	0	0
Other In-Lieu Revenues	9361	3,046	33,422	3,000	3,000
Total Intergovernmental Revenues		4,350,816	4,681,084	4,158,000	4,158,000
Assessment And Tax Collection Fees	9411	0	602,127	0	0
Change Of Ownership Penalty	9412	87,063	(22,642)	25,000	25,000
Property Tax Admin Fees SB2557	9413	1,035,850	943,882	1,000,000	1,000,000
Contract Revenue	9703	9,297,794	16,265,828	8,500,000	8,500,000

		Budget Unit		1070 General Purpose (Indirect) Rev	
		Function		General	
		Activity		Other General	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Cost Allocation Plan Revenue	9731	4,698,736	5,572,287	3,542,519	3,542,519
Total Charges for Services		15,119,443	23,361,482	13,067,519	13,067,519
Miscellaneous Revenue	9790	35,772	0	0	0
Total Miscellaneous Revenues		35,772	0	0	0
Premium On Investments	9843	5,282,343	0	0	0
Total Other Financing Sources		5,282,343	0	0	0
Total Revenues		561,638,235	583,739,981	580,175,519	580,175,519
Net Cost		(561,638,235)	(583,739,981)	(580,175,519)	(580,175,519)



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Fund: G001 - General Fund

Function: General

Activity: Other General

Cannabis Business License Program - 1085

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

Budget Unit Description:

Cannabis Business License Program

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Taxes	8673	4,500,200	6,414,291	7,400,000	7,400,000
Total Taxes		4,500,200	6,414,291	7,400,000	7,400,000
Business Licenses	8721	28,862	56,940	45,000	45,000
Total Licenses Permits and Franchises		28,862	56,940	45,000	45,000
Investment Income	8911	4,251	4,042	5,000	5,000
Total Revenue from Use of Money and Property		4,251	4,042	5,000	5,000
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues		0	0	0	0
<b>Total Revenues</b>		<b>4,533,313</b>	<b>6,475,273</b>	<b>7,450,000</b>	<b>7,450,000</b>
Purchasing Charges ISF	2165	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	14,469	14,385	150,000	150,000
Total Services and Supplies		14,469	14,385	150,000	150,000
<b>Total Expenditures and Appropriations</b>		<b>14,469</b>	<b>14,385</b>	<b>150,000</b>	<b>150,000</b>
<b>Net Cost</b>		<b>(4,518,844)</b>	<b>(6,460,888)</b>	<b>(7,300,000)</b>	<b>(7,300,000)</b>

Fund: G001 - General Fund

Function: General

Activity: Other General

Tobacco Settlement Program - 1090

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

Budget Unit Description:

Tobacco Settlement Program

		Budget Unit		1090 Tobacco Settlement Program	
		Function		General	
		Activity		Other General	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Tobacco Settlement	9761	7,341,492	6,964,257	7,112,300	7,112,300
Contra Tobacco Settlement	9762	(3,353,600)	(3,353,600)	(3,353,600)	(3,353,600)
Total Miscellaneous Revenues		3,987,892	3,610,657	3,758,700	3,758,700
Total Revenues		3,987,892	3,610,657	3,758,700	3,758,700
Other Professional And Specialized Services Non ISF	2199	350,000	350,000	350,000	350,000
Total Services and Supplies		350,000	350,000	350,000	350,000
Transfers Out Tobacco Settlement	5113	3,408,700	3,408,700	3,408,700	3,408,700
Total Other Financing Uses		3,408,700	3,408,700	3,408,700	3,408,700
Total Expenditures and Appropriations		3,758,700	3,758,700	3,758,700	3,758,700
Net Cost		(229,192)	148,043	0	0

Fund: G001 - General Fund

Function: General

Activity: Other General

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

Budget Unit Description:

		Budget Unit		1490 HR Payroll System	
		Function		General	
		Activity		Other General	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Longterm Debt Proceeds 9841		0	466,900	269,731	269,731
Total Other Financing Sources		0	466,900	269,731	269,731
Total Revenues		0	466,900	269,731	269,731
Information Technology ISF 2202		1,163	0	0	0
Total Services and Supplies		1,163	0	0	0
Ventura County Human Resources Payroll Upgrade Project 4716		0	466,900	269,731	269,731
Total Capital Assets		0	466,900	269,731	269,731
Total Expenditures and Appropriations		1,163	466,900	269,731	269,731
Net Cost		1,163	0	0	0

Fund: G001 - General Fund

Function: General

Activity: Other General

Public Works Services General Fund - 4000

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

Budget Unit Description:

Public Works Services General Fund



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	0	17,401	100	100
Lease Interest	8915	71,424	67,780	0	0
Rents And Concessions	8931	38,099	35,556	191,800	191,800
Lease Revenue	8935	84,366	91,982	0	0
Other Lease Revenue	8938	(3)	(1)	0	0
Total Revenue from Use of Money and Property		193,886	212,718	191,900	191,900
Planning And Engineering Services	9481	1,085,538	1,328,513	1,397,100	1,397,100
Total Charges for Services		1,085,538	1,328,513	1,397,100	1,397,100
Cash Overage	9789	0	0	0	0
Miscellaneous Revenue	9790	38,557	0	0	0
Total Miscellaneous Revenues		38,557	0	0	0
Transfers In From Other Funds	9831	171,628	0	0	0
Total Other Financing Sources		171,628	0	0	0
<b>Total Revenues</b>		<b>1,489,609</b>	<b>1,541,231</b>	<b>1,589,000</b>	<b>1,589,000</b>
Legacy Health Reimbursement Arrangement	1172	0	0	1,120	1,120
Total Salaries and Employee Benefits		0	0	1,120	1,120
Equipment Maintenance Contracts	2102	18,105	34,975	60,000	60,000
Maintenance Supplies And Parts	2104	39,967	60,733	50,000	50,000
Buildings And Improvements Maintenance	2112	15,828	11,239	25,000	25,000
Facilities Projects ISF	2115	0	3,063	0	0
Miscellaneous Expense	2159	26,738	75,183	50,000	50,000
Mail Center ISF	2164	1,066	2,509	1,600	1,600
Purchasing Charges ISF	2165	32	27	183	183
Graphics Charges ISF	2166	98,893	72,653	209,000	209,000
Stores ISF	2168	9,381	7,628	10,000	10,000
Engineering And Technical Surveys	2183	28,068	65,470	35,100	35,100
Attorney Services	2185	40,922	40,756	70,100	70,100
Lab Services - Non Medical	2188	10,628	13,515	18,000	18,000
Software Maintenance Agreements	2194	0	93	0	0
Other Professional And Specialized Services Non ISF	2199	2,374	58,302	9,000	9,000
Management And Admin Survey ISF	2204	155,300	291,500	321,800	321,800
Public Works ISF Charges	2205	2,665,031	2,923,266	2,909,573	2,909,573
Rent And Leases Equipment Noncounty Owned	2231	784	1,692	20,000	20,000

Budget Unit4000 Public Works Services General Fund

FunctionGeneral

ActivityOther General

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Software Subscriptions Non ISF2236	761	284	0	0
Storage Charges ISF2244	230	637	220	220
Utilities2311	25,415	26,196	30,000	30,000
Total Services and Supplies	3,139,523	3,689,721	3,819,576	3,819,576
Total Expenditures and Appropriations	3,139,523	3,689,721	3,820,696	3,820,696
Net Cost	1,649,914	2,148,490	2,231,696	2,231,696

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Fund: G001 - General Fund

Function: General

Activity: Plant Acquisition

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

Budget Unit Description:

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

		Budget Unit		1060 Capital Projects	
		Function		General	
		Activity		Plant Acquisition	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Non-Governmental Grant Revenue	9780	0	265,960	0	0
Total Miscellaneous Revenues		0	265,960	0	0
Transfers In From Other Funds	9831	29,193	0	0	0
Total Other Financing Sources		29,193	0	0	0
<b>Total Revenues</b>		<b>29,193</b>	<b>265,960</b>	<b>0</b>	<b>0</b>
Voice Data ISF	2032	777	723	736	736
Housekeeping Grounds ISF Charges	2058	0	32,022	0	0
Facilities Projects ISF	2115	76,479	66,717	98,818	98,818
Other Maintenance ISF	2116	0	82,688	0	0
Miscellaneous Expense	2159	0	0	0	0
Mail Center ISF	2164	2	0	0	0
Purchasing Charges ISF	2165	58	261	188	188
Other Professional And Specialized Services Non ISF	2199	88,250	183,193	333,612	333,612
Information Technology ISF	2202	0	2,625	0	0
County Geographical Information Systems Expense ISF	2203	0	0	0	0
Public Works ISF Charges	2205	7,764	1,761	0	0
Special Services ISF	2206	0	1,836	0	0
Computer Equipment <5000	2261	0	0	0	0
Minor Equipment	2264	0	0	0	0
Total Services and Supplies		173,329	371,825	433,354	433,354
Buildings And Improvements	4111	24,299	86,816	1,000,000	1,000,000
Government Center Fuel Station Project	4243	644,042	218	0	0
Lewis Road Campus Development	4246	174,357	(173,315)	0	0
Rebuild Animal Resource Center	4247	0	47,700	0	0
Oxnard Family Justice Center	4248	0	50,772	0	0
Nyeland Acres Community Center And Saticoy Park Imp	4249	76,969	194,221	0	0
Ojai Valley Trail Improvements	4250	176,545	3,437,131	0	0
Knoll Drive - Recuperative Care	4252	132,980	208,614	0	0
Vanguard Project	4256	0	328,665	0	0
Government Center Fleet EV Charges	4262	0	7,142	0	0
Equipment	4601	60,088	588,848	0	0
Computer Software	4701	0	63,205	0	0
Total Capital Assets		1,289,279	4,840,018	1,000,000	1,000,000

Budget Unit1060 Capital Projects

FunctionGeneral

ActivityPlant Acquisition

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	1,462,608	5,211,843	1,433,354	1,433,354
Net Cost	1,433,415	4,945,883	1,433,354	1,433,354

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Fund: G001 - General Fund

Function: General

Activity: Property Management

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

Budget Unit Description:  
Capital Renewal



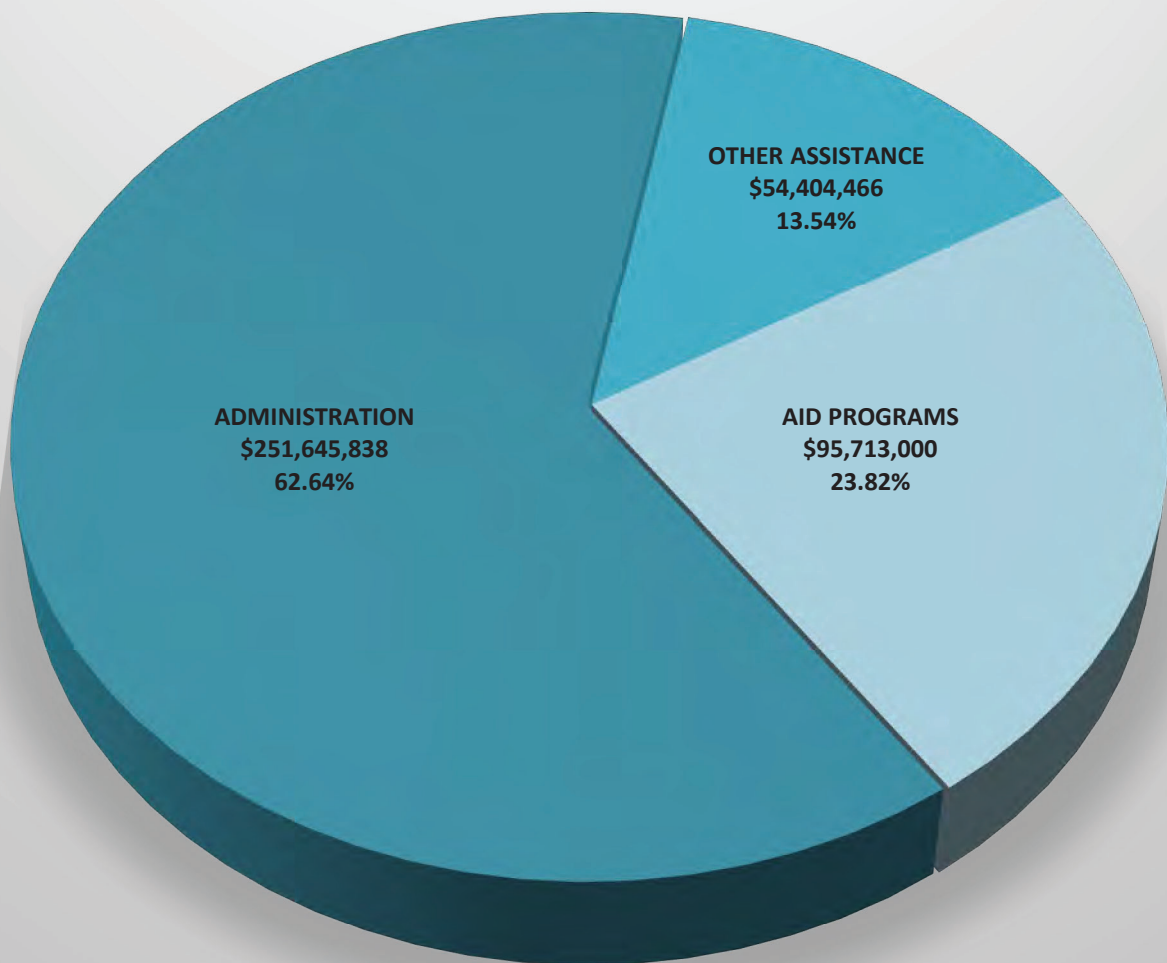
Budget Unit 4500 Capital Renewal  
Function General  
Activity Property Management

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Revenue	9790	0	224,309	0	0
Total Miscellaneous Revenues		0	224,309	0	0
Insurance Recoveries	9851	0	38,525	0	0
Total Other Financing Sources		0	38,525	0	0
<b>Total Revenues</b>		<b>0</b>	<b>262,834</b>	<b>0</b>	<b>0</b>
Housekeeping Grounds ISF Charges	2058	1,600	0	1,896	1,896
Building And Improvements Supplies And Parts	2111	0	71,723	0	0
Buildings And Improvements Maintenance	2112	0	0	0	0
Facilities Projects ISF	2115	12,483,211	11,487,905	11,015,495	11,015,495
Other Maintenance ISF	2116	7,454	628	8,981	8,981
Mail Center ISF	2164	20	0	0	0
Purchasing Charges ISF	2165	2,484	2,677	2,414	2,414
Graphics Charges ISF	2166	716	9	535	535
Other Professional And Specialized Services Non ISF	2199	325,462	35,829	500,000	500,000
Special Services ISF	2206	43,227	16,121	81,328	81,328
Total Services and Supplies		12,864,173	11,614,892	11,610,649	11,610,649
Interfund Expense Administrative	3912	35,421	35,421	89,351	89,351
Total Other Charges		35,421	35,421	89,351	89,351
<b>Total Expenditures and Appropriations</b>		<b>12,899,594</b>	<b>11,650,313</b>	<b>11,700,000</b>	<b>11,700,000</b>
<b>Net Cost</b>		<b>12,899,594</b>	<b>11,387,479</b>	<b>11,700,000</b>	<b>11,700,000</b>

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

\$401,763,304



Fund: G001 - General Fund

Function: Public Assistance

Activity: Administration

Program Operations Division - 3410

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

Budget Unit Description:

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

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

Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Rents And Concessions	8931	315,892	315,892	115,890	115,890
Total Revenue from Use of Money and Property		315,892	315,892	115,890	115,890
State Public Assistance Administration	9061	32,081,335	34,621,368	35,970,000	35,970,000
State Public Assistance Programs	9071	3,172,122	1,773,680	2,350,000	2,350,000
2011 Realignment Sales Tax Social Services	9072	17,000,000	18,500,000	18,500,000	18,500,000
State Social Services Public Assistance 17602	9073	10,560,750	8,309,957	10,975,000	10,975,000
State Health Administration	9081	24,201,433	20,934,893	25,000,000	25,000,000
State Veterans Affairs	9201	340,306	181,251	250,000	250,000
State Other	9252	983,448	0	0	0
Federal Public Assistance Administration	9261	59,023,137	63,086,397	70,860,000	70,860,000
Federal Public Assistance Programs	9273	103,220	377,991	0	0
Federal Health Administration	9281	33,480,282	33,228,478	44,797,396	44,797,396
Federal Other	9351	1,040,454	1,468,158	3,174,400	3,174,400
Other Governmental Agencies	9371	286,296	994,780	0	0
Total Intergovernmental Revenues		182,272,783	183,476,953	211,876,796	211,876,796
Adoption Fees	9621	16,296	10,722	25,000	25,000
Internal Lease Recovery Revenue	9732	139,735	119,268	0	0
Total Charges for Services		156,031	129,990	25,000	25,000
Miscellaneous Revenue	9790	300,868	75,612	2,965,487	2,965,487
Total Miscellaneous Revenues		300,868	75,612	2,965,487	2,965,487
Transfers In From Other Funds	9831	987,257	886,595	550,000	550,000
Insurance Recoveries	9851	925,007	120,478	0	0
Total Other Financing Sources		1,912,264	1,007,073	550,000	550,000
<b>Total Revenues</b>		<b>184,957,838</b>	<b>185,005,520</b>	<b>215,533,173</b>	<b>215,533,173</b>
Regular Salaries	1101	91,750,426	102,037,729	120,521,851	120,521,851
Extra Help	1102	928,361	959,124	885,300	885,300
Overtime	1105	3,090,379	2,967,436	3,016,000	3,016,000
Supplemental Payments	1106	5,693,043	4,862,760	5,010,886	5,010,886
Terminations	1107	2,024,533	2,597,403	0	0
Call Back Staffing	1108	426,580	438,515	371,800	371,800
Retirement Contribution	1121	15,495,653	16,497,110	17,447,951	17,447,951
OASDI Contribution	1122	6,358,830	6,975,987	7,215,171	7,215,171
FICA Medicare	1123	1,511,442	1,658,882	1,766,402	1,766,402
Safe Harbor	1124	12,812	15,655	23,283	23,283

Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Retiree Health Payment 1099	1128	395,852	410,126	0	0
457 Supplemental Retirement Plan	1130	10,456	10,726	0	0
Group Insurance	1141	19,638,548	22,286,617	23,925,947	23,925,947
Life Insurance For Department Heads And Management	1142	51,482	55,935	46,876	46,876
State Unemployment Insurance	1143	(2,293)	0	0	0
Management Disability Insurance	1144	166,870	163,599	180,028	180,028
Workers' Compensation Insurance	1165	2,795,670	2,599,297	2,682,921	2,682,921
401K Plan	1171	2,179,878	2,402,133	2,187,290	2,187,290
Legacy Health Reimbursement Arrangement	1172	0	0	703,360	703,360
Salary And Employee Benefits Current Year Adj Increase	1991	5,248,833	5,326,320	5,245,000	5,245,000
Salary And Employee Benefits Current Year Adj Decrease	1992	(791,083)	(695,266)	(305,000)	(305,000)
Total Salaries and Employee Benefits		156,986,273	171,570,090	190,925,066	190,925,066
Communications	2031	807,449	556,983	867,500	867,500
Voice Data ISF	2032	1,910,178	1,926,001	1,988,885	1,988,885
Radio Communications ISF	2033	75,232	45,991	59,330	59,330
Food	2041	4,216	6,278	3,060	3,060
Janitorial Supplies	2054	2,921	3,170	0	0
Janitorial Services Non ISF	2055	11,466	11,611	0	0
Housekeeping Grounds ISF Charges	2058	4,157	10,084	4,080	4,080
General Insurance Allocation ISF	2071	2,109,402	1,969,119	2,163,796	2,163,796
General Liability Ultimate Loss Expense 1099	2074	20,000	0	0	0
Witness And Interpreter Expense	2091	288,959	411,212	204,956	204,956
Equipment Maintenance	2101	22,132	6,938	10,200	10,200
Buildings And Improvements Maintenance	2112	4,273	43,848	10,200	10,200
Facilities And Materials Sq Ft Allocation ISF	2114	3,387,492	3,620,652	3,475,836	3,475,836
Facilities Projects ISF	2115	1,201,529	240,095	1,400,000	1,400,000
Other Maintenance ISF	2116	161,293	169,308	204,000	204,000
Memberships And Dues	2131	154,712	130,204	121,000	121,000
Miscellaneous Expense	2159	22,296	41,485	2,000	2,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	873	0	0
Office Supplies	2161	261,809	229,753	516,000	516,000

Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Printing And Binding Non ISF	2162	966,693	995,834	634,912	634,912
Books And Publications	2163	2,107	6,852	26,520	26,520
Mail Center ISF	2164	933,044	745,895	981,999	981,999
Purchasing Charges ISF	2165	131,036	145,575	132,677	132,677
Graphics Charges ISF	2166	954,797	795,230	1,315,800	1,315,800
Copy Machine Chgs ISF	2167	224,333	290,157	293,709	293,709
Stores ISF	2168	115,355	87,118	156,060	156,060
Postage And Special Delivery	2169	0	30	0	0
Miscellaneous Office Expense	2179	111,792	59,761	50,000	50,000
Attorney Services	2185	0	2,800	0	0
Court Reporter	2186	2,190	6,278	0	0
Temporary Help	2192	164,986	118,794	120,000	120,000
Marketing And Advertising	2193	55,563	938	0	0
Software Maintenance Agreements	2194	446,448	237,092	50,000	50,000
Other Medical Services	2195	0	3,000	0	0
Other Professional And Specialized Services Non ISF	2199	1,629,590	1,246,864	2,401,456	2,401,456
Employee Health Services	2201	78,442	70,741	59,838	59,838
Information Technology ISF	2202	4,429,148	4,368,818	5,233,078	5,233,078
County Geographical Information Systems Expense ISF	2203	74,391	90,286	21,439	21,439
Special Services ISF	2206	708,707	731,157	367,278	367,278
Employee Benefits ISF	2210	1,456,386	1,576,630	1,558,778	1,558,778
Publications And Legal Notices	2221	0	0	120	120
Rent And Leases Equipment Noncounty Owned	2231	4,080	4,080	0	0
Software Subscriptions Non ISF	2236	406,216	1,464,576	850,000	850,000
Building Leases And Rentals Noncounty Owned	2241	61,990	203,969	906,538	906,538
Building Leases And Rentals County Owned	2242	33,540	35,703	36,621	36,621
Storage Charges ISF	2244	118,220	113,578	199,004	199,004
Storage Charges Non ISF	2245	5,906	7,452	0	0
Long Term Lease Other Rent	2249	717,382	729,936	628,869	628,869
Computer Equipment <5000	2261	415,485	274,579	800,000	800,000
Furniture And Fixtures <5000	2262	0	0	220,000	220,000
Minor Equipment	2264	290,317	132,938	10,200	10,200

Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Library Books And Publications 2271	3,878	2,824	0	0
Training ISF 2272	0	0	1,020	1,020
Education Conference And Seminars 2273	660,403	461,540	823,060	823,060
Private Vehicle Mileage 2291	252,315	290,833	437,387	437,387
Travel Expense 2292	330,345	245,469	573,824	573,824
Freight, Express, Other Delivery 2293	0	40	0	0
Gas And Diesel Fuel Non ISF 2294	0	82	0	0
Transportation Expense 2299	1,794	1,418	6,020	6,020
Gas And Diesel Fuel ISF 2301	90,881	84,453	114,360	114,360
Transportation Charges ISF 2302	409,001	455,556	461,265	461,265
Motorpool ISF 2303	203,428	125,108	148,318	148,318
Transportation Work Order 2304	29,670	18,335	0	0
Transportation Charges ISF Non Uniform Guidance 2305	15,179	2,484	0	0
Utilities 2311	96,186	104,243	102,000	102,000
Services And Supplies Current Year Adj Increase 2991	53,605	29,077,541	55,000	55,000
Services And Supplies Current Year Adj Decrease 2992	(136,035)	(29,137,809)	0	0
Total Services and Supplies	26,998,309	25,702,383	30,807,993	30,807,993
Aid Payments Recipients 3111	4,065,609	2,915,047	12,800,000	12,800,000
Aid Payments Recipients 1099 3112	17,212,803	16,945,233	12,484,354	12,484,354
Aid Payments Rent 1099 3113	1,098,760	970,681	120,000	120,000
Aid Payments Medical 1099 3114	120,665	199,319	0	0
Lease Principal 3316	4,234,223	4,444,888	4,119,704	4,119,704
Interest On Lease 3456	49,267	111,342	112,905	112,905
Total Other Charges	26,781,326	25,586,511	29,636,963	29,636,963
Equipment 4601	336,428	130,782	100,000	100,000
Total Capital Assets	336,428	130,782	100,000	100,000
Transfers Out To Other Funds 5111	28,204	196,476	175,816	175,816
Total Other Financing Uses	28,204	196,476	175,816	175,816
<b>Total Expenditures and Appropriations</b>	<b>211,130,540</b>	<b>223,186,242</b>	<b>251,645,838</b>	<b>251,645,838</b>
<b>Net Cost</b>	<b>26,172,702</b>	<b>38,180,722</b>	<b>36,112,665</b>	<b>36,112,665</b>



Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Rents And Concessions	8931	315,892	315,892	115,890	115,890
Total Revenue from Use of Money and Property		315,892	315,892	115,890	115,890
State Public Assistance Administration	9061	32,081,335	34,621,368	35,970,000	35,970,000
State Public Assistance Programs	9071	3,172,122	1,773,680	2,350,000	2,350,000
2011 Realignment Sales Tax Social Services	9072	17,000,000	18,500,000	18,500,000	18,500,000
State Social Services Public Assistance 17602	9073	10,560,750	8,309,957	10,975,000	10,975,000
State Health Administration	9081	24,201,433	20,934,893	25,000,000	25,000,000
State Veterans Affairs	9201	340,306	181,251	250,000	250,000
State Other	9252	983,448	0	0	0
Federal Public Assistance Administration	9261	59,023,137	63,086,397	70,860,000	70,860,000
Federal Public Assistance Programs	9273	103,220	377,991	0	0
Federal Health Administration	9281	33,480,282	33,228,478	44,797,396	44,797,396
Federal Other	9351	1,040,454	1,468,158	3,174,400	3,174,400
Other Governmental Agencies	9371	286,296	994,780	0	0
Total Intergovernmental Revenues		182,272,783	183,476,953	211,876,796	211,876,796
Adoption Fees	9621	16,296	10,722	25,000	25,000
Internal Lease Recovery Revenue	9732	139,735	119,268	0	0
Total Charges for Services		156,031	129,990	25,000	25,000
Miscellaneous Revenue	9790	300,868	75,612	2,965,487	2,965,487
Total Miscellaneous Revenues		300,868	75,612	2,965,487	2,965,487
Transfers In From Other Funds	9831	987,257	886,595	550,000	550,000
Insurance Recoveries	9851	925,007	120,478	0	0
Total Other Financing Sources		1,912,264	1,007,073	550,000	550,000
<b>Total Revenues</b>		<b>184,957,838</b>	<b>185,005,520</b>	<b>215,533,173</b>	<b>215,533,173</b>
Regular Salaries	1101	91,750,426	102,037,729	120,521,851	120,521,851
Extra Help	1102	928,361	959,124	885,300	885,300
Overtime	1105	3,090,379	2,967,436	3,016,000	3,016,000
Supplemental Payments	1106	5,693,043	4,862,760	5,010,886	5,010,886
Terminations	1107	2,024,533	2,597,403	0	0
Call Back Staffing	1108	426,580	438,515	371,800	371,800
Retirement Contribution	1121	15,495,653	16,497,110	17,447,951	17,447,951
OASDI Contribution	1122	6,358,830	6,975,987	7,215,171	7,215,171
FICA Medicare	1123	1,511,442	1,658,882	1,766,402	1,766,402
Safe Harbor	1124	12,812	15,655	23,283	23,283

Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Retiree Health Payment 1099	1128	395,852	410,126	0	0
457 Supplemental Retirement Plan	1130	10,456	10,726	0	0
Group Insurance	1141	19,638,548	22,286,617	23,925,947	23,925,947
Life Insurance For Department Heads And Management	1142	51,482	55,935	46,876	46,876
State Unemployment Insurance	1143	(2,293)	0	0	0
Management Disability Insurance	1144	166,870	163,599	180,028	180,028
Workers' Compensation Insurance	1165	2,795,670	2,599,297	2,682,921	2,682,921
401K Plan	1171	2,179,878	2,402,133	2,187,290	2,187,290
Legacy Health Reimbursement Arrangement	1172	0	0	703,360	703,360
Salary And Employee Benefits Current Year Adj Increase	1991	5,248,833	5,326,320	5,245,000	5,245,000
Salary And Employee Benefits Current Year Adj Decrease	1992	(791,083)	(695,266)	(305,000)	(305,000)
Total Salaries and Employee Benefits		156,986,273	171,570,090	190,925,066	190,925,066
Communications	2031	807,449	556,983	867,500	867,500
Voice Data ISF	2032	1,910,178	1,926,001	1,988,885	1,988,885
Radio Communications ISF	2033	75,232	45,991	59,330	59,330
Food	2041	4,216	6,278	3,060	3,060
Janitorial Supplies	2054	2,921	3,170	0	0
Janitorial Services Non ISF	2055	11,466	11,611	0	0
Housekeeping Grounds ISF Charges	2058	4,157	10,084	4,080	4,080
General Insurance Allocation ISF	2071	2,109,402	1,969,119	2,163,796	2,163,796
General Liability Ultimate Loss Expense 1099	2074	20,000	0	0	0
Witness And Interpreter Expense	2091	288,959	411,212	204,956	204,956
Equipment Maintenance	2101	22,132	6,938	10,200	10,200
Buildings And Improvements Maintenance	2112	4,273	43,848	10,200	10,200
Facilities And Materials Sq Ft Allocation ISF	2114	3,387,492	3,620,652	3,475,836	3,475,836
Facilities Projects ISF	2115	1,201,529	240,095	1,400,000	1,400,000
Other Maintenance ISF	2116	161,293	169,308	204,000	204,000
Memberships And Dues	2131	154,712	130,204	121,000	121,000
Miscellaneous Expense	2159	22,296	41,485	2,000	2,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	873	0	0
Office Supplies	2161	261,809	229,753	516,000	516,000

Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Printing And Binding Non ISF	2162	966,693	995,834	634,912	634,912
Books And Publications	2163	2,107	6,852	26,520	26,520
Mail Center ISF	2164	933,044	745,895	981,999	981,999
Purchasing Charges ISF	2165	131,036	145,575	132,677	132,677
Graphics Charges ISF	2166	954,797	795,230	1,315,800	1,315,800
Copy Machine Chgs ISF	2167	224,333	290,157	293,709	293,709
Stores ISF	2168	115,355	87,118	156,060	156,060
Postage And Special Delivery	2169	0	30	0	0
Miscellaneous Office Expense	2179	111,792	59,761	50,000	50,000
Attorney Services	2185	0	2,800	0	0
Court Reporter	2186	2,190	6,278	0	0
Temporary Help	2192	164,986	118,794	120,000	120,000
Marketing And Advertising	2193	55,563	938	0	0
Software Maintenance Agreements	2194	446,448	237,092	50,000	50,000
Other Medical Services	2195	0	3,000	0	0
Other Professional And Specialized Services Non ISF	2199	1,629,590	1,246,864	2,401,456	2,401,456
Employee Health Services	2201	78,442	70,741	59,838	59,838
Information Technology ISF	2202	4,429,148	4,368,818	5,233,078	5,233,078
County Geographical Information Systems Expense ISF	2203	74,391	90,286	21,439	21,439
Special Services ISF	2206	708,707	731,157	367,278	367,278
Employee Benefits ISF	2210	1,456,386	1,576,630	1,558,778	1,558,778
Publications And Legal Notices	2221	0	0	120	120
Rent And Leases Equipment Noncounty Owned	2231	4,080	4,080	0	0
Software Subscriptions Non ISF	2236	406,216	1,464,576	850,000	850,000
Building Leases And Rentals Noncounty Owned	2241	61,990	203,969	906,538	906,538
Building Leases And Rentals County Owned	2242	33,540	35,703	36,621	36,621
Storage Charges ISF	2244	118,220	113,578	199,004	199,004
Storage Charges Non ISF	2245	5,906	7,452	0	0
Long Term Lease Other Rent	2249	717,382	729,936	628,869	628,869
Computer Equipment <5000	2261	415,485	274,579	800,000	800,000
Furniture And Fixtures <5000	2262	0	0	220,000	220,000
Minor Equipment	2264	290,317	132,938	10,200	10,200

Budget Unit 3410 Program Operations Division  
Function Public Assistance  
Activity Administration

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Library Books And Publications 2271	3,878	2,824	0	0
Training ISF 2272	0	0	1,020	1,020
Education Conference And Seminars 2273	660,403	461,540	823,060	823,060
Private Vehicle Mileage 2291	252,315	290,833	437,387	437,387
Travel Expense 2292	330,345	245,469	573,824	573,824
Freight, Express, Other Delivery 2293	0	40	0	0
Gas And Diesel Fuel Non ISF 2294	0	82	0	0
Transportation Expense 2299	1,794	1,418	6,020	6,020
Gas And Diesel Fuel ISF 2301	90,881	84,453	114,360	114,360
Transportation Charges ISF 2302	409,001	455,556	461,265	461,265
Motorpool ISF 2303	203,428	125,108	148,318	148,318
Transportation Work Order 2304	29,670	18,335	0	0
Transportation Charges ISF Non Uniform Guidance 2305	15,179	2,484	0	0
Utilities 2311	96,186	104,243	102,000	102,000
Services And Supplies Current Year Adj Increase 2991	53,605	29,077,541	55,000	55,000
Services And Supplies Current Year Adj Decrease 2992	(136,035)	(29,137,809)	0	0
Total Services and Supplies	26,998,309	25,702,383	30,807,993	30,807,993
Aid Payments Recipients 3111	4,065,609	2,915,047	12,800,000	12,800,000
Aid Payments Recipients 1099 3112	17,212,803	16,945,233	12,484,354	12,484,354
Aid Payments Rent 1099 3113	1,098,760	970,681	120,000	120,000
Aid Payments Medical 1099 3114	120,665	199,319	0	0
Lease Principal 3316	4,234,223	4,444,888	4,119,704	4,119,704
Interest On Lease 3456	49,267	111,342	112,905	112,905
Total Other Charges	26,781,326	25,586,511	29,636,963	29,636,963
Equipment 4601	336,428	130,782	100,000	100,000
Total Capital Assets	336,428	130,782	100,000	100,000
Transfers Out To Other Funds 5111	28,204	196,476	175,816	175,816
Total Other Financing Uses	28,204	196,476	175,816	175,816
<b>Total Expenditures and Appropriations</b>	<b>211,130,540</b>	<b>223,186,242</b>	<b>251,645,838</b>	<b>251,645,838</b>
<b>Net Cost</b>	<b>26,172,702</b>	<b>38,180,722</b>	<b>36,112,665</b>	<b>36,112,665</b>

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Fund: G001 - General Fund

Function: Public Assistance

Activity: Aid Programs

Direct Recipient Aid - 3420

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

Budget Unit Description:

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

		Budget Unit		3420 Direct Recipient Aid	
		Function		Public Assistance	
		Activity		Aid Programs	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State Motor Vehicle Match	9034	12,232,000	16,000,000	16,000,000	16,000,000
State Public Assistance Programs	9071	12,008,026	2,235,999	4,530,000	4,530,000
2011 Realignment Sales Tax Social Services	9072	12,400,000	13,300,000	13,500,000	13,500,000
State Social Services Public Assistance 17602	9073	19,743,935	21,984,000	22,445,000	22,445,000
Federal Public Assistance Programs	9273	27,340,608	30,990,756	32,317,000	32,317,000
Total Intergovernmental Revenues		83,724,569	84,510,756	88,792,000	88,792,000
Public Assistance Repayments	9781	0	141,220	140,000	140,000
Miscellaneous Revenue	9790	118,925	84,026	190,000	190,000
Total Miscellaneous Revenues		118,925	225,246	330,000	330,000
<b>Total Revenues</b>		<b>83,843,494</b>	<b>84,736,002</b>	<b>89,122,000</b>	<b>89,122,000</b>
Motorpool ISF	2303	0	0	0	0
Total Services and Supplies		0	0	0	0
Aid Payments Recipients	3111	89,525,785	89,243,709	95,513,000	95,513,000
Aid Payments Recipients 1099	3112	600,508	636,209	200,000	200,000
Total Other Charges		90,126,293	89,879,918	95,713,000	95,713,000
<b>Total Expenditures and Appropriations</b>		<b>90,126,293</b>	<b>89,879,918</b>	<b>95,713,000</b>	<b>95,713,000</b>
<b>Net Cost</b>		<b>6,282,799</b>	<b>5,143,916</b>	<b>6,591,000</b>	<b>6,591,000</b>

Fund: G001 - General Fund

Function: Public Assistance

Activity: Aid Programs

Direct Recipient Aid - 3420

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

Budget Unit Description:

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



		Budget Unit		3420 Direct Recipient Aid	
		Function		Public Assistance	
		Activity		Aid Programs	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State Motor Vehicle Match	9034	12,232,000	16,000,000	16,000,000	16,000,000
State Public Assistance Programs	9071	12,008,026	2,235,999	4,530,000	4,530,000
2011 Realignment Sales Tax Social Services	9072	12,400,000	13,300,000	13,500,000	13,500,000
State Social Services Public Assistance 17602	9073	19,743,935	21,984,000	22,445,000	22,445,000
Federal Public Assistance Programs	9273	27,340,608	30,990,756	32,317,000	32,317,000
Total Intergovernmental Revenues		83,724,569	84,510,756	88,792,000	88,792,000
Public Assistance Repayments	9781	0	141,220	140,000	140,000
Miscellaneous Revenue	9790	118,925	84,026	190,000	190,000
Total Miscellaneous Revenues		118,925	225,246	330,000	330,000
<b>Total Revenues</b>		<b>83,843,494</b>	<b>84,736,002</b>	<b>89,122,000</b>	<b>89,122,000</b>
Motorpool ISF	2303	0	0	0	0
Total Services and Supplies		0	0	0	0
Aid Payments Recipients	3111	89,525,785	89,243,709	95,513,000	95,513,000
Aid Payments Recipients 1099	3112	600,508	636,209	200,000	200,000
Total Other Charges		90,126,293	89,879,918	95,713,000	95,713,000
<b>Total Expenditures and Appropriations</b>		<b>90,126,293</b>	<b>89,879,918</b>	<b>95,713,000</b>	<b>95,713,000</b>
<b>Net Cost</b>		<b>6,282,799</b>	<b>5,143,916</b>	<b>6,591,000</b>	<b>6,591,000</b>

Fund: S070 - Co Successor Housing Agency AB X12

Function: Public Assistance

Activity: Other Assistance

CO Successor Housing Ag ABX126 - 1170

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

Budget Unit Description:

Co Successor Housing Ag ABX126

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Investment Income 8911	24	27	245,700	245,700
Total Revenue from Use of Money and Property	24	27	245,700	245,700
Miscellaneous Revenue 9790	0	0	4,300	4,300
Total Miscellaneous Revenues	0	0	4,300	4,300
<b>Total Revenues</b>	<b>24</b>	<b>27</b>	<b>250,000</b>	<b>250,000</b>
Contributions To Outside Agencies 3811	0	0	250,000	250,000
Total Other Charges	0	0	250,000	250,000
<b>Total Expenditures and Appropriations</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
<b>Net Cost</b>	<b>(24)</b>	<b>(27)</b>	<b>0</b>	<b>0</b>

Fund: S110 - Workforce Development Division

Function: Public Assistance

Activity: Other Assistance

Workforce Development Division - 1180

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

Budget Unit Description:

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

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

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

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Federal Other	9351	0	0	10,343,762	10,343,762
Total Intergovernmental Revenues		0	0	10,343,762	10,343,762
Miscellaneous Revenue	9790	0	0	10,000	10,000
Total Miscellaneous Revenues		0	0	10,000	10,000
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>10,353,762</b>	<b>10,353,762</b>
Regular Salaries	1101	0	0	1,526,562	1,526,562
Extra Help	1102	0	0	18,720	18,720
Supplemental Payments	1106	0	0	70,096	70,096
Terminations	1107	0	0	50,000	50,000
Retirement Contribution	1121	0	0	186,667	186,667
OASDI Contribution	1122	0	0	97,683	97,683
FICA Medicare	1123	0	0	23,444	23,444
Safe Harbor	1124	0	0	526	526
Group Insurance	1141	0	0	226,165	226,165
Life Insurance For Department Heads And Management	1142	0	0	244	244
Management Disability Insurance	1144	0	0	6,783	6,783
Workers' Compensation Insurance	1165	0	0	33,281	33,281
401K Plan	1171	0	0	39,391	39,391
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	400,000	400,000
Total Salaries and Employee Benefits		0	0	2,685,162	2,685,162
Communications	2031	0	0	10,000	10,000
Voice Data ISF	2032	0	0	62,927	62,927
General Insurance Allocation ISF	2071	0	0	13,375	13,375
Memberships And Dues	2131	0	0	20,000	20,000
Cost Allocation Plan Charges	2158	0	0	82,183	82,183
Mail Center ISF	2164	0	0	58	58
Purchasing Charges ISF	2165	0	0	4,012	4,012
Copy Machine Chgs ISF	2167	0	0	21,902	21,902
Marketing And Advertising	2193	0	0	200,000	200,000
Other Professional And Specialized Services Non ISF	2199	0	0	800,000	800,000
Information Technology ISF	2202	0	0	26,853	26,853

Budget Unit1180 Workforce Development Division

FunctionPublic Assistance

ActivityOther Assistance

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Employee Benefits ISF2210	0	0	28,002	28,002
Software Subscriptions Non ISF2236	0	0	150,000	150,000
Storage Charges ISF2244	0	0	15,173	15,173
Internal Lease Recovery Expense - Non Uniform Guidance2248	0	0	150,000	150,000
Travel Expense2292	0	0	35,000	35,000
Total Services and Supplies	0	0	1,619,485	1,619,485
Aid Payments Recipients 10993112	0	0	6,000,000	6,000,000
Interfund Expense Administrative3912	0	0	49,115	49,115
Total Other Charges	0	0	6,049,115	6,049,115
Total Expenditures and Appropriations	0	0	10,353,762	10,353,762
Net Cost	0	0	0	0

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

**HUD Home Grant Program - 1210**

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

**Budget Unit Description:**

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



		Budget Unit		1210 HUD Home Grant Program	
		Function		Public Assistance	
		Activity		Other Assistance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	35,090	(33,297)	5,000	5,000
Total Revenue from Use of Money and Property		35,090	(33,297)	5,000	5,000
State Other	9252	36,676	1,213,184	759,451	759,451
Federal Other	9351	690,957	1,189,366	1,521,943	1,521,943
Total Intergovernmental Revenues		727,633	2,402,550	2,281,394	2,281,394
Total Revenues		762,723	2,369,253	2,286,394	2,286,394
Miscellaneous Expense	2159	(9,271)	0	5,000	5,000
Contributions And Grants To Non Governmental Agencies	2196	1,252,796	2,432,780	2,112,526	2,112,526
Total Services and Supplies		1,243,525	2,432,780	2,117,526	2,117,526
Transfers Out To Other Funds	5111	236,659	118,603	168,868	168,868
Total Other Financing Uses		236,659	118,603	168,868	168,868
Total Expenditures and Appropriations		1,480,184	2,551,383	2,286,394	2,286,394
Net Cost		717,461	182,130	0	0

Fund: S030 - Department Of HUD

Function: Public Assistance

Activity: Other Assistance

HUD Community Development Block Grant - 1220

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

Budget Unit Description:

HUD Community Development Block Grant

		Budget Unit		1220 HUD Community Development Block Grant	
		Function		Public Assistance	
		Activity		Other Assistance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	8,269	29,499	3,000	3,000
Total Revenue from Use of Money and Property		8,269	29,499	3,000	3,000
State Aid COVID-19 Federal Pass Through	9259	2,874	3,497,126	0	0
Federal Disaster Relief	9301	854,828	0	0	0
Federal Other	9351	2,093,825	1,950,027	1,528,843	1,528,843
Federal Aid COVID-19	9352	2,318,416	(892,163)	0	0
Total Intergovernmental Revenues		5,269,943	4,554,990	1,528,843	1,528,843
<b>Total Revenues</b>		<b>5,278,212</b>	<b>4,584,489</b>	<b>1,531,843</b>	<b>1,531,843</b>
Miscellaneous Expense	2159	(4,544)	0	3,000	3,000
Contributions And Grants To Non Governmental Agencies	2196	4,873,268	3,848,780	1,243,075	1,243,075
Other Professional And Specialized Services Non ISF	2199	22,293	22,293	22,293	22,293
Total Services and Supplies		4,891,017	3,871,073	1,268,368	1,268,368
Contributions To Outside Agencies	3811	5,669	0	0	0
Total Other Charges		5,669	0	0	0
Transfers Out To Other Funds	5111	366,963	685,666	263,475	263,475
Total Other Financing Uses		366,963	685,666	263,475	263,475
<b>Total Expenditures and Appropriations</b>		<b>5,263,649</b>	<b>4,556,739</b>	<b>1,531,843</b>	<b>1,531,843</b>
<b>Net Cost</b>		<b>(14,563)</b>	<b>(27,750)</b>	<b>0</b>	<b>0</b>

Fund: S030 - Department Of HUD

Function: Public Assistance

Activity: Other Assistance

HUD Continuum of Care - 1240

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

Budget Unit Description:  
HUD Continuum of Care

		Budget Unit		1240 HUD Continuum of Care	
		Function		Public Assistance	
		Activity		Other Assistance	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Federal Other	9351	393,218	134,843	566,798	566,798
Total Intergovernmental Revenues		393,218	134,843	566,798	566,798
Other Non-Governmental Grant Revenue	9780	50,000	0	0	0
Total Miscellaneous Revenues		50,000	0	0	0
Total Revenues		443,218	134,843	566,798	566,798
Contributions And Grants To Non Governmental Agencies	2196	353,218	274,523	452,464	452,464
Other Professional And Specialized Services Non ISF	2199	29,377	25,747	74,134	74,134
Total Services and Supplies		382,594	300,270	526,598	526,598
Transfers Out To Other Funds	5111	0	0	40,200	40,200
Total Other Financing Uses		0	0	40,200	40,200
Total Expenditures and Appropriations		382,594	300,270	566,798	566,798
Net Cost		(60,624)	165,426	0	0

Fund: S800 - IHSS Public Authority

Function: Public Assistance

Activity: Other Assistance

IHSS Public Authority - 3460

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	0	134,979	0	0
Total Revenue from Use of Money and Property		0	134,979	0	0
State Public Assistance Programs	9071	776,083	679,334	550,000	550,000
State Social Services Public Assistance 17602	9073	11,485,000	12,685,000	13,430,000	13,430,000
Federal Public Assistance Programs	9273	665,666	906,573	650,000	650,000
Total Intergovernmental Revenues		12,926,749	14,270,907	14,630,000	14,630,000
Transfers In From Other Funds	9831	7,726,260	8,796,770	12,235,000	12,235,000
Transfers In Vehicle License Fee Realignment	9832	2,570,000	2,570,000	2,571,165	2,571,165
Total Other Financing Sources		10,296,260	11,366,770	14,806,165	14,806,165
<b>Total Revenues</b>		<b>23,223,009</b>	<b>25,772,656</b>	<b>29,436,165</b>	<b>29,436,165</b>
Regular Salaries	1101	680,539	1,010,619	1,082,064	1,082,064
Extra Help	1102	3,004	0	0	0
Overtime	1105	1,578	783	0	0
Supplemental Payments	1106	42,840	45,054	41,565	41,565
Terminations	1107	0	1,823	0	0
Retirement Contribution	1121	116,804	167,484	168,851	168,851
OASDI Contribution	1122	45,082	66,230	69,665	69,665
FICA Medicare	1123	10,587	15,489	16,291	16,291
Safe Harbor	1124	110	0	0	0
Retiree Health Payment 1099	1128	16,717	8,673	0	0
457 Supplemental Retirement Plan	1130	90	0	0	0
Group Insurance	1141	173,120	256,283	258,573	258,573
Life Insurance For Department Heads And Management	1142	431	662	500	500
State Unemployment Insurance	1143	(18)	0	0	0
Management Disability Insurance	1144	1,024	915	996	996
Workers' Compensation Insurance	1165	17,936	24,867	25,400	25,400
401K Plan	1171	19,382	24,267	23,890	23,890
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		1,129,227	1,623,148	1,693,395	1,693,395
Communications	2031	1,289	4,341	7,000	7,000
Voice Data ISF	2032	10,710	8,638	9,116	9,116

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Witness And Interpreter Expense	2091	218	(34)	2,000	2,000
Facilities And Materials Sq Ft Allocation ISF	2114	10,368	11,616	11,667	11,667
Memberships And Dues	2131	11,000	11,000	15,000	15,000
Cost Allocation Plan Charges	2158	153,128	143,343	116,691	116,691
Miscellaneous Expense	2159	0	160	0	0
Office Supplies	2161	3,085	2,022	5,000	5,000
Printing And Binding Non ISF	2162	0	409	0	0
Mail Center ISF	2164	0	0	0	0
Purchasing Charges ISF	2165	459	499	459	459
Graphics Charges ISF	2166	8,414	17,200	0	0
Stores ISF	2168	105	765	0	0
Miscellaneous Office Expense	2179	485	145	0	0
Board And Commission Member Compensation 1099	2181	50	50	2,000	2,000
Other Professional And Specialized Services Non ISF	2199	3,304	1,811	10,000	10,000
Information Technology ISF	2202	5,499	4,264	3,807	3,807
Special Services ISF	2206	501	482	0	0
Employee Benefits ISF	2210	0	8,360	0	0
Education Conference And Seminars	2273	2,000	0	6,000	6,000
Private Vehicle Mileage	2291	189	437	3,000	3,000
Travel Expense	2292	535	2,032	0	0
Motorpool ISF	2303	452	286	1,479	1,479
Services And Supplies Current Year Adj Increase	2991	0	0	34,551	34,551
Total Services and Supplies		211,793	217,827	227,770	227,770
Aid Payments Recipients	3111	21,873,439	23,710,266	27,500,000	27,500,000
Aid Payments Recipients 1099	3112	8,550	0	15,000	15,000
Total Other Charges		21,881,989	23,710,266	27,515,000	27,515,000
<b>Total Expenditures and Appropriations</b>		<b>23,223,009</b>	<b>25,551,241</b>	<b>29,436,165</b>	<b>29,436,165</b>
<b>Net Cost</b>		<b>(0)</b>	<b>(221,415)</b>	<b>0</b>	<b>0</b>



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Fund: S090 - Domestic Violence Program

Function: Public Assistance

Activity: Other Assistance

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

Budget Unit Description:

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

Budget Unit3470 Domestic Violence

FunctionPublic Assistance

ActivityOther Assistance

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Licenses And Permits	8799	101,303	107,309	121,522	121,522
Total Licenses Permits and Franchises		101,303	107,309	121,522	121,522
Other Court Fines	8821	52,386	40,331	40,000	40,000
Total Fines Forfeitures and Penalties		52,386	40,331	40,000	40,000
Investment Income	8911	3,966	1,756	0	0
Total Revenue from Use of Money and Property		3,966	1,756	0	0
Total Revenues		157,654	149,395	161,522	161,522
Cost Allocation Plan Charges	2158	1,334	982	711	711
Purchasing Charges ISF	2165	659	854	811	811
Other Professional And Specialized Services Non ISF	2199	199,377	178,973	160,000	160,000
Motorpool ISF	2303	0	0	0	0
Total Services and Supplies		201,370	180,809	161,522	161,522
Total Expenditures and Appropriations		201,370	180,809	161,522	161,522
Net Cost		43,716	31,414	0	0

Fund: G001 - General Fund

Function: Public Assistance

Activity: Other Assistance

Area Agency on Aging - 3500

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State Public Assistance Programs	9071	3,645,877	3,037,438	1,567,203	1,567,203
State Mental Health	9111	251,553	0	770,000	770,000
State Other	9252	3,218,901	(3,099,198)	0	0
Federal Aged	9271	4,151,442	3,985,975	3,974,810	3,974,810
Federal Public Assistance Programs	9273	417,187	705,004	464,030	464,030
Federal Disaster Relief	9301	896,407	196,320	0	0
Federal Other	9351	671,907	363,823	1,771,000	1,771,000
Federal Aid COVID-19	9352	303,713	251,335	0	0
Other Governmental Agencies	9371	79,128	79,128	0	0
Total Intergovernmental Revenues		13,636,115	5,519,825	8,547,043	8,547,043
Other Interfund Revenue	9729	5,524,946	4,177,125	0	0
Total Charges for Services		5,524,946	4,177,125	0	0
Contributions And Donations	9770	28,738	19,022	29,000	29,000
Miscellaneous Revenue	9790	147,000	33,050	0	0
Total Miscellaneous Revenues		175,738	52,072	29,000	29,000
Transfers In From Other Funds	9831	0	229,359	0	0
Insurance Recoveries	9851	738	0	0	0
Total Other Financing Sources		738	229,359	0	0
<b>Total Revenues</b>		<b>19,337,537</b>	<b>9,978,381</b>	<b>8,576,043</b>	<b>8,576,043</b>
Regular Salaries	1101	3,625,862	2,903,803	2,183,302	2,183,302
Extra Help	1102	299,686	226,110	257,660	257,660
Overtime	1105	85,716	33,756	49,920	49,920
Supplemental Payments	1106	220,839	126,060	101,911	101,911
Terminations	1107	98,201	82,750	0	0
Retirement Contribution	1121	553,417	387,663	330,637	330,637
OASDI Contribution	1122	240,134	168,186	153,700	153,700
FICA Medicare	1123	63,047	44,139	41,958	41,958
Safe Harbor	1124	8,897	10,633	7,779	7,779
457 Supplemental Retirement Plan	1130	11,042	9,612	1,776	1,776
Group Insurance	1141	798,683	585,611	550,051	550,051
Life Insurance For Department Heads And Management	1142	1,972	1,320	796	796
State Unemployment Insurance	1143	(113)	0	0	0
Management Disability Insurance	1144	10,164	6,713	6,500	6,500
Workers' Compensation Insurance	1165	42,680	30,736	68,240	68,240

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

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

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

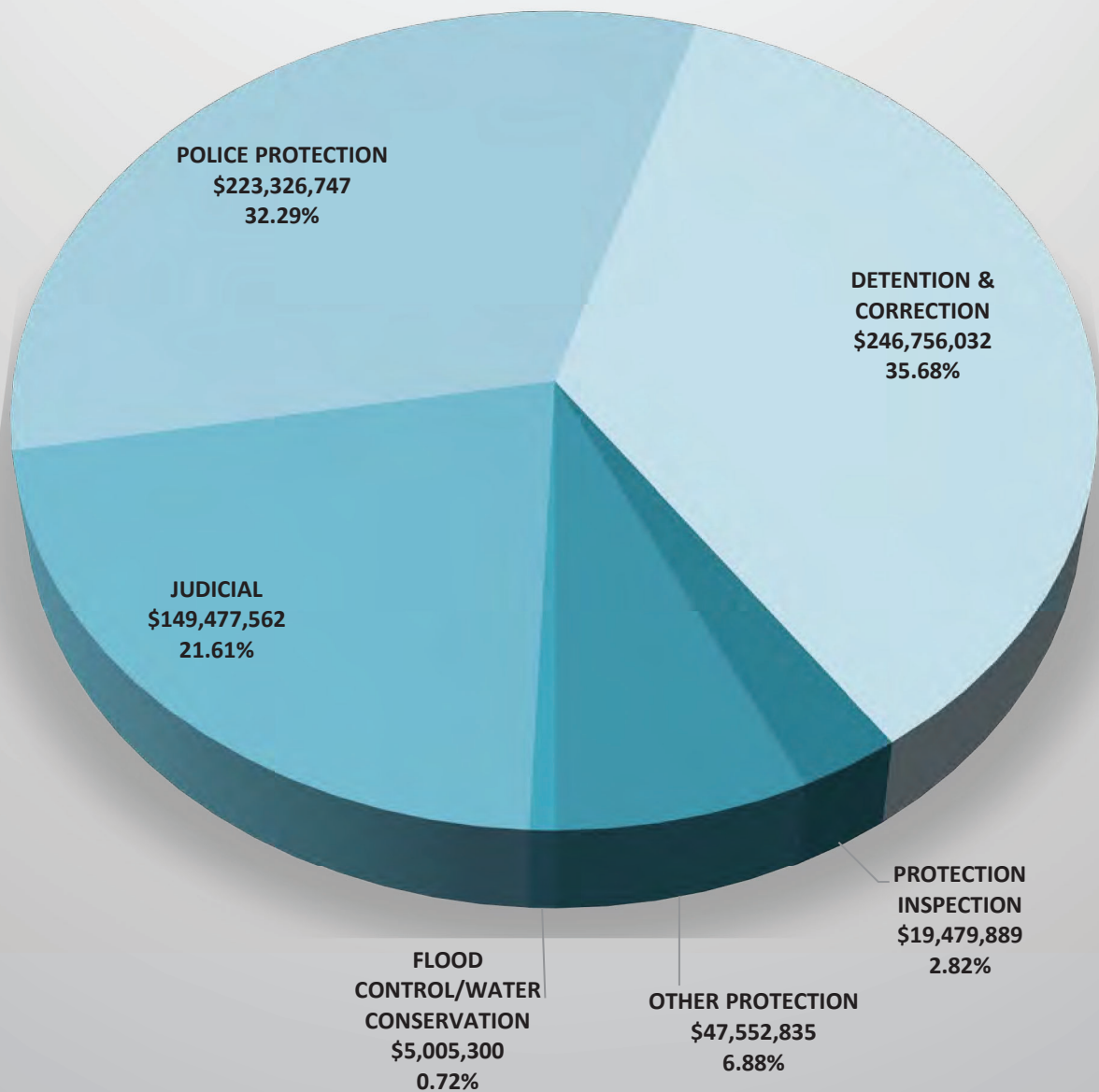
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Rent And Leases Equipment Noncounty Owned	2231	0	0	5,000	5,000
Software Subscriptions Non ISF	2236	179,413	129,020	35,000	35,000
Building Leases And Rentals Noncounty Owned	2241	9,027	0	0	0
Storage Charges ISF	2244	1,396	1,406	1,212	1,212
Computer Equipment <5000	2261	1,630	458	15,000	15,000
Furniture And Fixtures <5000	2262	2,987	0	5,000	5,000
Minor Equipment	2264	123,560	3,958	0	0
Education Conference And Seminars	2273	14,031	3,301	12,000	12,000
Private Vehicle Mileage	2291	15,215	13,754	18,000	18,000
Travel Expense	2292	44,886	7,017	6,000	6,000
Transportation Expense	2299	64	0	0	0
Gas And Diesel Fuel ISF	2301	3,061	861	3,772	3,772
Transportation Charges ISF	2302	4,610	2,185	2,312	2,312
Motorpool ISF	2303	45,893	18,704	44,265	44,265
Transportation Work Order	2304	1,832	852	0	0
Transportation Charges ISF Non Uniform Guidance	2305	118	0	0	0
Services And Supplies Current Year Adj Increase	2991	0	0	100,000	100,000
Total Services and Supplies		17,293,171	1,090,908	862,048	862,048
Aid Payments Recipients	3111	0	139,808	0	0
Aid Payments Recipients 1099	3112	0	4,518,909	4,850,000	4,850,000
Aid Payments Rent 1099	3113	0	302	0	0
Total Other Charges		0	4,659,019	4,850,000	4,850,000
Transfers Out To Other Funds	5111	133,475	0	0	0
Total Other Financing Uses		133,475	0	0	0
<b>Total Expenditures and Appropriations</b>		<b>23,572,193</b>	<b>10,430,335</b>	<b>9,817,982</b>	<b>9,817,982</b>
<b>Net Cost</b>		<b>4,234,657</b>	<b>451,954</b>	<b>1,241,939</b>	<b>1,241,939</b>

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

\$6 1,5 ,365



Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

Grand Jury - 2000

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

Budget Unit Description:

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

		Budget Unit	2000	Grand Jury	
		Function	Public Protection		
		Activity	Judicial		
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Salary And Employee Benefits Current Year Adj Increase	1991	22,259	19,898	22,249	22,249
Total Salaries and Employee Benefits		22,259	19,898	22,249	22,249
Voice Data ISF	2032	18,080	18,357	18,774	18,774
General Insurance Allocation ISF	2071	7,980	8,113	7,400	7,400
Facilities And Materials Sq Ft Allocation ISF	2114	110,688	116,640	108,670	108,670
Other Maintenance ISF	2116	0	569	0	0
Miscellaneous Expense	2159	1,258	721	1,000	1,000
Office Supplies	2161	1,173	968	1,200	1,200
Printing And Binding Non ISF	2162	0	0	500	500
Books And Publications	2163	99	372	500	500
Mail Center ISF	2164	4,720	7,324	8,782	8,782
Purchasing Charges ISF	2165	215	322	344	344
Graphics Charges ISF	2166	2,395	2,974	3,500	3,500
Copy Machine Chgs ISF	2167	3,120	3,496	3,500	3,500
Miscellaneous Office Expense	2179	602	892	0	0
Grand Jury Payments	2182	80,500	76,675	108,000	108,000
Software Maintenance Agreements	2194	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	1,609	4,682	5,078	5,078
Information Technology ISF	2202	10,342	17,033	14,040	14,040
Special Services ISF	2206	5,549	5,415	5,463	5,463
Publications And Legal Notices	2221	174	0	300	300
Software Subscriptions Non ISF	2236	0	523	200	200
Computer Equipment <5000	2261	0	520	4,000	4,000
Education Conference And Seminars	2273	2,600	0	0	0
Private Vehicle Mileage	2291	52,377	57,128	85,500	85,500
Travel Expense	2292	1,150	0	1,000	1,000
Total Services and Supplies		304,635	322,724	377,751	377,751
<b>Total Expenditures and Appropriations</b>		<b>326,894</b>	<b>342,622</b>	<b>400,000</b>	<b>400,000</b>
<b>Net Cost</b>		<b>326,894</b>	<b>342,622</b>	<b>400,000</b>	<b>400,000</b>

Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

District Attorney - 2100

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

Budget Unit Description:

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

		Budget Unit		2100 District Attorney	
		Function		Public Protection	
		Activity		Judicial	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Licenses And Permits	8799	662,915	678,889	670,000	670,000
Total Licenses Permits and Franchises		662,915	678,889	670,000	670,000
Forfeitures And Penalties	8831	2,163,209	1,972,665	1,875,000	1,875,000
Total Fines Forfeitures and Penalties		2,163,209	1,972,665	1,875,000	1,875,000
Investment Income	8911	308,663	291,615	6,114	6,114
Lease Interest	8915	5,524	4,037	0	0
Rents And Concessions	8931	112,804	100,055	0	0
Lease Revenue	8935	39,078	46,093	0	0
Other Lease Revenue	8938	6,177	6,282	0	0
Total Revenue from Use of Money and Property		472,246	448,083	6,114	6,114
State Social Services Public Assistance 17602	9073	922,750	922,750	922,750	922,750
State Proposition 172 Public Safety Funds	9231	8,965,250	8,965,250	9,387,000	9,387,000
State Citizens Option For Public Safety (COPS)	9241	242,541	242,541	242,541	242,541
2011 Realignment Community Corrections	9249	494,250	964,250	1,575,000	1,575,000
State Other	9252	5,316,693	6,019,202	5,500,000	5,500,000
State SB90	9253	179,559	1,040,518	0	0
State AB1913 Juvenile Programs	9254	324,549	324,549	324,549	324,549
2011 Realignment Sales Tax Public Safety	9255	475,000	475,000	700,000	700,000
Federal Other	9351	883,855	1,083,612	530,500	530,500
Other Governmental Agencies	9371	3,300,797	1,402,561	1,572,166	1,572,166
Total Intergovernmental Revenues		21,105,243	21,440,233	20,754,506	20,754,506
Court Services	9521	9,668	10,649	22,000	22,000
Recording Fees	9561	590,473	625,000	625,000	625,000
Total Charges for Services		600,142	635,649	647,000	647,000
Contributions And Donations	9770	35	0	0	0
Miscellaneous Revenue	9790	660,185	34,541	103,500	103,500
Total Miscellaneous Revenues		660,219	34,541	103,500	103,500
Transfers In From Other Funds	9831	0	0	4,800	4,800
Total Other Financing Sources		0	0	4,800	4,800
<b>Total Revenues</b>		<b>25,663,975</b>	<b>25,210,059</b>	<b>24,060,920</b>	<b>24,060,920</b>
Regular Salaries	1101	36,648,822	38,676,756	42,809,077	42,809,077
Extra Help	1102	481,750	452,792	468,520	468,520
Overtime	1105	429,321	426,812	444,860	444,860
Supplemental Payments	1106	1,633,885	1,602,865	1,527,422	1,527,422

Budget Unit 2100 District Attorney  
Function Public Protection  
Activity Judicial

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Terminations	1107	1,556,406	1,572,739	0	0
Call Back Staffing	1108	36,293	28,344	46,800	46,800
Retirement Contribution	1121	6,467,855	6,958,542	6,585,150	6,585,150
OASDI Contribution	1122	1,695,454	1,740,215	1,861,288	1,861,288
FICA Medicare	1123	597,636	621,909	657,303	657,303
Safe Harbor	1124	20,203	24,270	14,724	14,724
In-Lieu Contributions	1125	157,051	180,595	223,600	223,600
Retiree Health Payment 1099	1128	50,152	53,914	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	68,754	48,215	20,747	20,747
457 Supplemental Retirement Plan	1130	8,703	9,973	0	0
Group Insurance	1141	4,147,015	4,438,360	4,716,954	4,716,954
Life Insurance For Department Heads And Management	1142	9,655	9,606	4,221	4,221
State Unemployment Insurance	1143	(873)	0	0	0
Management Disability Insurance	1144	151,832	139,479	196,096	196,096
Workers' Compensation Insurance	1165	997,300	1,146,977	1,112,214	1,112,214
401K Plan	1171	1,274,680	1,333,466	1,093,451	1,093,451
Legacy Health Reimbursement Arrangement	1172	0	0	201,600	201,600
Salary And Employee Benefits Current Year Adj Increase	1991	8,485	3,951	475,000	475,000
Total Salaries and Employee Benefits		56,440,382	59,469,782	62,459,027	62,459,027
Clothing And Personal Supplies	2021	60,851	32,736	42,706	42,706
Uniform Allowance	2022	56,406	61,936	60,057	60,057
Communications	2031	369,979	125,173	93,917	93,917
Voice Data ISF	2032	480,815	512,393	496,262	496,262
Radio Communications ISF	2033	16,170	61,046	33,587	33,587
Housekeeping Grounds ISF Charges	2058	3,120	2,960	0	0
General Insurance Allocation ISF	2071	3,313,556	1,286,165	1,188,197	1,188,197
Witness And Interpreter Expense	2091	83,341	183,962	464,953	464,953
Equipment Maintenance	2101	494	150	5,941	5,941
Facilities And Materials Sq Ft Allocation ISF	2114	1,455,578	1,640,524	1,576,617	1,576,617
Facilities Projects ISF	2115	1,631,411	745,984	30,297	30,297
Other Maintenance ISF	2116	144,112	32,071	9,511	9,511
Memberships And Dues	2131	166,706	171,439	81,371	81,371

Budget Unit 2100 District Attorney  
Function Public Protection  
Activity Judicial

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Expense	2159	55,710	61,524	25,791	25,791
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,888	0	0
Office Supplies	2161	195,118	146,248	288,505	288,505
Printing And Binding Non ISF	2162	2,451	1,844	1,742	1,742
Books And Publications	2163	38,139	80,890	37,069	37,069
Mail Center ISF	2164	119,204	99,789	110,693	110,693
Purchasing Charges ISF	2165	21,550	24,480	25,122	25,122
Graphics Charges ISF	2166	22,104	36,117	10,864	10,864
Copy Machine Chgs ISF	2167	130,696	137,096	167,306	167,306
Stores ISF	2168	6,554	4,419	5,544	5,544
Miscellaneous Office Expense	2179	588	400	0	0
Court Reporter	2186	15,857	15,623	15,723	15,723
Marketing And Advertising	2193	4,783	1,730	238	238
Software Maintenance Agreements	2194	77,991	131,861	78,461	78,461
Other Medical Services	2195	17,764	15,533	0	0
Professional Medical Services	2197	3,456	18,622	0	0
Other Professional And Specialized Services Non ISF	2199	657,736	1,308,582	1,279,597	1,279,597
Employee Health Services	2201	6,422	22,459	17,238	17,238
Information Technology ISF	2202	979,391	1,041,266	943,493	943,493
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	41,430	54,044	45,699	45,699
Employee Benefits ISF	2210	503,754	492,157	509,924	509,924
Publications And Legal Notices	2221	10,224	13,557	3,945	3,945
Rent And Leases Equipment Noncounty Owned	2231	0	1,931	4,755	4,755
Software Subscriptions Non ISF	2236	569,362	564,126	600,000	600,000
Building Leases And Rentals Noncounty Owned	2241	50,412	58,501	1	1
Building Leases And Rentals County Owned	2242	90,900	93,627	96,433	96,433
Storage Charges ISF	2244	61,272	60,050	54,222	54,222
Storage Charges Non ISF	2245	15,602	8,568	35,592	35,592
Computer Equipment <5000	2261	206,624	312,253	250,126	250,126
Furniture And Fixtures <5000	2262	102,700	40,931	17,213	17,213

Budget Unit 2100 District Attorney  
Function Public Protection  
Activity Judicial

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Minor Equipment	2264	175,145	221,090	11,881	11,881
Training ISF	2272	5,250	6,000	336	336
Education Conference And Seminars	2273	171,635	165,692	142,019	142,019
Private Vehicle Mileage	2291	34,730	32,470	21,228	21,228
Travel Expense	2292	176,809	166,637	164,690	164,690
Transportation Expense	2299	254	204	722	722
Gas And Diesel Fuel ISF	2301	120,345	112,518	151,660	151,660
Transportation Charges ISF	2302	425,992	450,070	418,249	418,249
Motorpool ISF	2303	1,269	1,323	1,722	1,722
Transportation Work Order	2304	41,373	21,119	10,233	10,233
Transportation Charges ISF Non Uniform Guidance	2305	21,255	2,986	0	0
Utilities	2311	136,709	137,129	151,307	151,307
Total Services and Supplies		13,102,586	11,025,698	9,792,096	9,792,096
Lease Principal	3316	368,584	380,797	393,379	393,379
Interest On Lease	3456	3,580	2,533	1,450	1,450
Contributions To Outside Agencies	3811	0	6,564	0	0
Total Other Charges		372,165	389,894	394,829	394,829
Land Improvements	4012	224,374	247,992	0	0
Buildings And Improvements	4111	0	1,045,514	0	0
Oxnard Family Justice Center	4248	4,105,101	333,735	0	0
Equipment	4601	420,281	17,703	0	0
Total Capital Assets		4,749,756	1,644,944	0	0
Transfers Out To Other Funds	5111	286,246	100,225	21,622	21,622
Total Other Financing Uses		286,246	100,225	21,622	21,622
<b>Total Expenditures and Appropriations</b>		<b>74,951,135</b>	<b>72,630,543</b>	<b>72,667,574</b>	<b>72,667,574</b>
<b>Net Cost</b>		<b>49,287,159</b>	<b>47,420,484</b>	<b>48,606,654</b>	<b>48,606,654</b>



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Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

Public Defender Office - 2200

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

Budget Unit Description:

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

Budget Unit 2200 Public Defender Office  
Function Public Protection  
Activity Judicial

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State Social Services Public Assistance 17602	9073	395,500	395,500	395,500	395,500
State Proposition 172 Public Safety Funds	9231	3,586,000	3,586,000	3,755,000	3,755,000
State Backfill AB143	9248	95,320	95,320	95,320	95,320
2011 Realignment Community Corrections	9249	819,000	1,289,000	1,860,000	1,860,000
State Other	9252	1,217,094	1,475,873	0	0
State SB90	9253	173,488	152,456	0	0
State AB1913 Juvenile Programs	9254	30,000	30,000	30,000	30,000
2011 Realignment Sales Tax Public Safety	9255	475,000	475,000	700,000	700,000
Total Intergovernmental Revenues		6,791,402	7,499,149	6,835,820	6,835,820
Legal Services	9461	44,183	30,558	40,281	40,281
Court Services	9521	63	101	0	0
Total Charges for Services		44,246	30,659	40,281	40,281
Opioid Settlement	9765	74,651	0	292,720	292,720
Total Miscellaneous Revenues		74,651	0	292,720	292,720
<b>Total Revenues</b>		<b>6,910,299</b>	<b>7,529,808</b>	<b>7,168,821</b>	<b>7,168,821</b>
Regular Salaries	1101	16,775,225	17,634,751	18,852,722	18,852,722
Extra Help	1102	99,287	54,646	75,518	75,518
Overtime	1105	4,569	2,170	5,500	5,500
Supplemental Payments	1106	584,820	526,602	483,676	483,676
Terminations	1107	578,538	580,918	0	0
Call Back Staffing	1108	123	8,597	3,000	3,000
Retirement Contribution	1121	2,201,022	2,237,865	2,627,473	2,627,473
OASDI Contribution	1122	974,204	1,031,437	1,074,971	1,074,971
FICA Medicare	1123	261,585	271,787	295,157	295,157
Safe Harbor	1124	4,744	2,542	7,230	7,230
Retiree Health Payment 1099	1128	16,717	17,971	0	0
457 Supplemental Retirement Plan	1130	467	557	0	0
Group Insurance	1141	1,876,157	1,980,582	2,085,786	2,085,786
Life Insurance For Department Heads And Management	1142	5,125	5,237	5,467	5,467
State Unemployment Insurance	1143	(397)	0	0	0
Management Disability Insurance	1144	74,359	65,142	96,846	96,846
Workers' Compensation Insurance	1165	290,793	223,680	172,202	172,202
401K Plan	1171	600,638	625,291	521,174	521,174

Budget Unit 2200 Public Defender Office  
Function Public Protection  
Activity Judicial

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Legacy Health Reimbursement Arrangement	1172	0	0	62,720	62,720
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		24,347,973	25,269,775	26,369,442	26,369,442
Clothing And Personal Supplies	2021	0	40	300	300
Communications	2031	13,432	14,358	14,900	14,900
Voice Data ISF	2032	143,313	170,345	158,483	158,483
Radio Communications ISF	2033	8,380	7,082	5,969	5,969
Food	2041	507	955	100	100
General Insurance Allocation ISF	2071	197,941	164,671	158,249	158,249
Witness And Interpreter Expense	2091	12,598	24,261	35,800	35,800
Facilities And Materials Sq Ft Allocation ISF	2114	328,632	357,828	370,793	370,793
Facilities Projects ISF	2115	6,923	377,635	50,000	50,000
Other Maintenance ISF	2116	5,440	16,183	5,000	5,000
Memberships And Dues	2131	41,972	62,092	57,500	57,500
Miscellaneous Expense	2159	13,320	14,207	34,000	34,000
Office Supplies	2161	24,827	24,975	50,500	50,500
Printing And Binding Non ISF	2162	22,315	22,625	25,000	25,000
Books And Publications	2163	44,776	16,268	19,000	19,000
Mail Center ISF	2164	28,351	23,725	22,934	22,934
Purchasing Charges ISF	2165	4,298	5,420	5,350	5,350
Graphics Charges ISF	2166	2,252	7,203	6,500	6,500
Copy Machine Chgs ISF	2167	31,964	35,212	80,375	80,375
Stores ISF	2168	1,930	1,803	4,000	4,000
Court Reporter	2186	14,346	4,971	5,875	5,875
Software Maintenance Agreements	2194	29,084	0	0	0
Other Professional And Specialized Services Non ISF	2199	626,753	781,866	740,348	740,348
Employee Health Services	2201	3,522	5,434	3,611	3,611
Information Technology ISF	2202	844,198	1,039,886	982,691	982,691
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	7,576	7,434	6,175	6,175
Employee Benefits ISF	2210	183,459	227,377	205,088	205,088
Software Subscriptions Non ISF	2236	86,474	127,529	251,717	251,717

Budget Unit 2200 Public Defender Office  
Function Public Protection  
Activity Judicial

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Building Leases And Rentals Noncounty Owned 2241	33,635	0	0	0
Storage Charges ISF 2244	70,922	71,042	61,635	61,635
Long Term Lease Other Rent 2249	32,631	63,631	65,837	65,837
Computer Equipment <5000 2261	133,953	67,569	100,000	100,000
Furniture And Fixtures <5000 2262	14,141	525	65,000	65,000
Minor Equipment 2264	2,498	61,900	35,000	35,000
Training ISF 2272	0	0	100	100
Education Conference And Seminars 2273	59,590	87,733	91,000	91,000
Private Vehicle Mileage 2291	7,035	6,900	7,100	7,100
Travel Expense 2292	10,085	8,451	6,200	6,200
Gas And Diesel Fuel Non ISF 2294	0	0	50	50
Transportation Expense 2299	37	17	2,000	2,000
Gas And Diesel Fuel ISF 2301	11,268	9,950	14,152	14,152
Transportation Charges ISF 2302	67,584	77,836	61,300	61,300
Motorpool ISF 2303	0	0	166	166
Transportation Work Order 2304	15	0	0	0
Transportation Charges ISF Non Uniform Guidance 2305	2,599	378	200	200
Services And Supplies Current Year Adj Decrease 2992	360	330	0	0
Total Services and Supplies	3,176,425	3,999,455	3,819,335	3,819,335
Aid Payments Rent 1099 3113	2,100	29,300	70,000	70,000
Lease Principal 3316	152,132	275,379	284,799	284,799
Interest On Lease 3456	81	35,207	34,678	34,678
Total Other Charges	154,313	339,886	389,477	389,477
<b>Total Expenditures and Appropriations</b>	<b>27,678,711</b>	<b>29,609,115</b>	<b>30,578,254</b>	<b>30,578,254</b>
<b>Net Cost</b>	<b>20,768,412</b>	<b>22,079,307</b>	<b>23,409,433</b>	<b>23,409,433</b>

Fund: G001 - General Fund

Function: Public Protection

Activity: Judicial

Indigent Legal Service - 2220

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

Budget Unit Description:  
Indigent Legal Service

		Budget Unit		2220 Indigent Legal Service	
		Function		Public Protection	
		Activity		Judicial	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
State Social Services Public Assistance 17602	9073	51,750	51,750	51,750	51,750
Total Intergovernmental Revenues		51,750	51,750	51,750	51,750
Legal Services	9461	32	0	16,000	16,000
Total Charges for Services		32	0	16,000	16,000
Total Revenues		51,782	51,750	67,750	67,750
Witness And Interpreter Expense	2091	0	5,755	35,000	35,000
Miscellaneous Office Expense	2179	2,930	2,460	4,000	4,000
Attorney Services	2185	2,213,700	2,212,176	2,232,750	2,232,750
Court Reporter	2186	0	0	5,000	5,000
Psychiatric Fees	2189	14,750	40,813	50,000	50,000
Other Professional And Specialized Services Non ISF	2199	12,168	3,275	66,000	66,000
Total Services and Supplies		2,243,548	2,264,478	2,392,750	2,392,750
Total Expenditures and Appropriations		2,243,548	2,264,478	2,392,750	2,392,750
Net Cost		2,191,766	2,212,728	2,325,000	2,325,000

Fund: S050 - VC Dept Child Support Services  
Function: Public Protection  
Activity: Judicial

**VC Dept Child Support Services - 2250**

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

**Budget Unit Description:**

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

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



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	40,106	31,687	25,000	25,000
Total Revenue from Use of Money and Property		40,106	31,687	25,000	25,000
State Other	9252	7,717,663	7,545,591	7,828,395	7,828,395
Federal Public Assistance Administration	9261	14,786,221	14,727,928	15,196,296	15,196,296
Total Intergovernmental Revenues		22,503,884	22,273,519	23,024,691	23,024,691
Contributions And Donations	9770	0	1,820	5,000	5,000
Total Miscellaneous Revenues		0	1,820	5,000	5,000
Transfers In From Other Funds	9831	8,371	6,518	15,000	15,000
Total Other Financing Sources		8,371	6,518	15,000	15,000
<b>Total Revenues</b>		<b>22,552,360</b>	<b>22,313,544</b>	<b>23,069,691</b>	<b>23,069,691</b>
Regular Salaries	1101	12,103,960	12,168,170	12,779,074	12,779,074
Extra Help	1102	59,540	25,733	0	0
Overtime	1105	14,883	24,349	0	0
Supplemental Payments	1106	555,368	409,103	413,841	413,841
Terminations	1107	271,802	249,506	330,000	330,000
Retirement Contribution	1121	2,094,363	1,973,213	2,033,165	2,033,165
OASDI Contribution	1122	770,551	765,262	815,711	815,711
FICA Medicare	1123	187,575	186,052	197,087	197,087
Safe Harbor	1124	2,179	1,105	0	0
Retiree Health Payment 1099	1128	33,435	45,241	60,000	60,000
457 Supplemental Retirement Plan	1130	1,786	772	0	0
Group Insurance	1141	2,390,783	2,467,307	2,614,172	2,614,172
Life Insurance For Department Heads And Management	1142	6,127	5,839	6,015	6,015
State Unemployment Insurance	1143	(312)	0	0	0
Management Disability Insurance	1144	16,528	13,014	14,554	14,554
Workers' Compensation Insurance	1165	598,098	646,767	294,544	294,544
401K Plan	1171	312,016	321,595	333,081	333,081
Legacy Health Reimbursement Arrangement	1172	0	0	144,480	144,480
Total Salaries and Employee Benefits		19,418,681	19,303,028	20,035,724	20,035,724
Communications	2031	2,604	4,706	6,100	6,100
Voice Data ISF	2032	265,375	239,126	249,510	249,510
Radio Communications ISF	2033	8,380	5,201	5,969	5,969
Janitorial Services Non ISF	2055	106,084	103,102	107,446	107,446
Housekeeping Grounds ISF Charges	2058	0	0	100	100

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
General Insurance Allocation ISF	2071	218,781	184,885	178,313	178,313
Equipment Maintenance	2101	0	1,497	1,000	1,000
Facilities And Materials Sq Ft Allocation ISF	2114	134,436	140,388	148,447	148,447
Other Maintenance ISF	2116	2,447	8,067	2,000	2,000
Memberships And Dues	2131	21,605	21,261	22,500	22,500
Cost Allocation Plan Charges	2158	373,829	369,558	383,891	383,891
Miscellaneous Expense	2159	39,072	33,354	37,604	37,604
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,383	2,000	2,000
Office Supplies	2161	30,277	23,526	28,000	28,000
Printing And Binding Non ISF	2162	11,370	13,504	12,000	12,000
Books And Publications	2163	15,063	10,972	9,000	9,000
Mail Center ISF	2164	63,352	53,148	69,674	69,674
Purchasing Charges ISF	2165	5,474	6,712	6,207	6,207
Graphics Charges ISF	2166	19,974	11,410	9,000	9,000
Copy Machine Chgs ISF	2167	15,699	16,391	20,187	20,187
Stores ISF	2168	1,622	379	2,000	2,000
Miscellaneous Office Expense	2179	4,290	1,844	4,600	4,600
Attorney Services	2185	17,970	1,297	3,000	3,000
Marketing And Advertising	2193	0	370	1,500	1,500
Software Maintenance Agreements	2194	6,715	4,552	4,875	4,875
Other Professional And Specialized Services Non ISF	2199	139,523	164,714	101,840	101,840
Employee Health Services	2201	2,078	3,375	2,000	2,000
Information Technology ISF	2202	32,356	75,421	86,235	86,235
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337	9,337
Special Services ISF	2206	9,801	10,388	11,926	11,926
Employee Benefits ISF	2210	239,530	239,342	236,553	236,553
Publications And Legal Notices	2221	3,600	3,600	3,600	3,600
Software Subscriptions Non ISF	2236	9,485	14,788	9,326	9,326
Building Leases And Rentals Noncounty Owned	2241	1,164	1,401	1,000	1,000
Long Term Lease Other Rent	2249	106,111	109,294	112,573	112,573
Computer Equipment <5000	2261	0	1,711	500	500
Furniture And Fixtures <5000	2262	7,515	2,282	5,200	5,200

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Minor Equipment	2264	4,131	720	1,000	1,000
Education Conference And Seminars	2273	26,410	36,635	35,800	35,800
Private Vehicle Mileage	2291	11,263	10,823	10,494	10,494
Travel Expense	2292	73,246	60,321	62,309	62,309
Transportation Expense	2299	229	64	300	300
Gas And Diesel Fuel ISF	2301	721	1,016	903	903
Transportation Charges ISF	2302	3,136	2,656	3,693	3,693
Motorpool ISF	2303	32	33	300	300
Transportation Work Order	2304	0	2,049	1,000	1,000
Transportation Charges ISF Non Uniform Guidance	2305	0	0	0	0
Total Services and Supplies		2,036,237	1,999,074	2,010,812	2,010,812
Lease Principal	3316	911,085	947,500	985,083	985,083
Interest On Lease	3456	43,910	36,145	28,072	28,072
Total Other Charges		954,995	983,645	1,013,155	1,013,155
Equipment	4601	0	15,263	0	0
Computer Software	4701	0	0	10,000	10,000
Total Capital Assets		0	15,263	10,000	10,000
Transfers Out To Other Funds	5111	142,036	11,085	0	0
Total Other Financing Uses		142,036	11,085	0	0
<b>Total Expenditures and Appropriations</b>		<b>22,551,949</b>	<b>22,312,095</b>	<b>23,069,691</b>	<b>23,069,691</b>
<b>Net Cost</b>		<b>(411)</b>	<b>(1,449)</b>	<b>0</b>	<b>0</b>

Fund: G001 - General Fund

Function: Public Protection

Activity: Police Protection

Sheriff Police Services - 2500

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

Budget Unit Description:  
Sheriff Police Services

		Budget Unit		2500 Sheriff Police Services	
		Function		Public Protection	
		Activity		Police Protection	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Licenses And Permits	8799	235,578	747,365	250,000	250,000
Total Licenses Permits and Franchises		235,578	747,365	250,000	250,000
Vehicle Code Fines	8811	433,607	119,125	130,000	130,000
Other Court Fines	8821	240,264	205,858	235,000	235,000
Forfeitures And Penalties	8831	1,164,262	701,955	911,688	911,688
Total Fines Forfeitures and Penalties		1,838,133	1,026,938	1,276,688	1,276,688
Investment Income	8911	0	0	0	0
Other Lease Revenue	8938	7,200	7,200	8,400	8,400
Total Revenue from Use of Money and Property		7,200	7,200	8,400	8,400
2011 Realignment Vehicle License Fee	9036	262,244	262,244	275,000	275,000
State Disaster Relief	9191	34,615	0	0	0
State Proposition 172 Public Safety Funds	9231	37,229,466	32,715,250	33,833,000	33,833,000
State Citizens Option For Public Safety (COPS)	9241	155,000	155,000	155,000	155,000
State Other	9252	5,423,293	8,161,686	546,781	546,781
State SB90	9253	1,106,678	853,257	297,472	297,472
Federal Public Assistance Programs	9273	0	0	0	0
Federal Disaster Relief	9301	1,337,124	7,203,277	0	0
Federal Other	9351	4,449,484	6,473,025	15,159	15,159
Federal Aid COVID-19	9352	158,934	0	0	0
Other Governmental Agencies	9371	29,745	3,765	0	0
Total Intergovernmental Revenues		50,186,585	55,827,504	35,122,412	35,122,412
Auditing And Accounting Fees	9431	22,004	21,283	22,000	22,000
Civil Process Services	9511	13,549	0	160,000	160,000
Law Enforcement Services	9551	1,274,709	1,418,393	936,018	936,018
Educational Services	9671	195,239	131,634	60,000	60,000
Contract Revenue	9703	64,352,392	68,514,010	70,316,604	70,316,604
Other Charges For Services	9708	681,011	410,964	725,587	725,587
Other Interfund Revenue	9729	0	0	0	0
Total Charges for Services		66,538,904	70,496,285	72,220,209	72,220,209
Other Sales	9751	179,195	257,975	184,300	184,300
Contributions And Donations	9770	107,335	181,264	40,745	40,745
Cash Overage	9789	100	0	0	0
Miscellaneous Revenue	9790	47,249	149,587	49,000	49,000
Total Miscellaneous Revenues		333,879	588,826	274,045	274,045

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Sale of Capital Assets	9821	0	14,009	0	0
Gain/Loss on Disposal of Capital Assets	9822	0	7,601	0	0
Transfers In From Other Funds	9831	39,822	0	0	0
Insurance Recoveries	9851	99,243	55,704	0	0
Total Other Financing Sources		139,065	77,314	0	0
<b>Total Revenues</b>		<b>119,279,343</b>	<b>128,771,432</b>	<b>109,151,754</b>	<b>109,151,754</b>
Regular Salaries	1101	78,442,728	85,568,411	95,164,831	95,164,831
Extra Help	1102	1,808,590	2,170,195	1,914,380	1,914,380
Overtime	1105	17,755,135	20,498,830	18,745,060	18,745,060
Supplemental Payments	1106	5,381,249	5,494,774	5,547,694	5,547,694
Terminations	1107	2,329,955	2,456,496	0	0
Call Back Staffing	1108	2,303,443	2,516,680	2,309,320	2,309,320
Retirement Contribution	1121	23,300,362	26,006,555	23,932,675	23,932,675
OASDI Contribution	1122	1,734,320	1,899,453	1,914,159	1,914,159
FICA Medicare	1123	1,601,614	1,759,388	1,798,821	1,798,821
Safe Harbor	1124	31,879	42,570	50,349	50,349
In-Lieu Contributions	1125	2,365,765	2,995,658	3,275,480	3,275,480
Retiree Health Payment 1099	1128	83,983	38,834	0	0
457 Supplemental Retirement Plan	1130	27,556	29,526	3,253	3,253
Group Insurance	1141	10,468,327	11,147,151	11,481,526	11,481,526
Life Insurance For Department Heads And Management	1142	11,109	11,645	8,427	8,427
State Unemployment Insurance	1143	(2,554)	0	0	0
Management Disability Insurance	1144	236,951	243,618	286,199	286,199
Workers' Compensation Insurance	1165	10,687,953	10,696,262	10,766,836	10,766,836
401K Plan	1171	2,105,363	2,290,003	2,409,425	2,409,425
Legacy Health Reimbursement Arrangement	1172	0	0	543,200	543,200
Salary And Employee Benefits Current Year Adj Increase	1991	367,219	808,592	247,597	247,597
Salary And Employee Benefits Current Year Adj Decrease	1992	(1,383,432)	(1,991,857)	(950,000)	(950,000)
Total Salaries and Employee Benefits		159,657,514	174,682,783	179,449,232	179,449,232
Agricultural	2011	616	1,254	0	0
Clothing And Personal Supplies	2021	210,987	314,468	92,768	92,768
Uniform Allowance	2022	575,722	612,930	638,176	638,176

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Communications	2031	1,823,542	768,401	856,948	856,948
Voice Data ISF	2032	1,567,251	1,571,822	1,590,538	1,590,538
Radio Communications ISF	2033	2,883,581	3,345,030	4,359,126	4,359,126
Food	2041	7,359	9,758	15,000	15,000
Kitchen Supplies	2051	88	26	0	0
Bedding And Linens Supplies	2052	4,302	136	0	0
Laundry Supplies	2053	66	41	0	0
Janitorial Supplies	2054	31,485	42,756	23,853	23,853
Janitorial Services Non ISF	2055	39,255	0	25,680	25,680
Other Household Expense	2056	970	0	2,000	2,000
Hazardous Material Disposal	2057	21,202	26,792	36,915	36,915
Housekeeping Grounds ISF Charges	2058	1,461	3,391	0	0
General Insurance Allocation ISF	2071	6,194,501	6,210,295	5,571,238	5,571,238
Insurance	2072	0	0	0	0
Income Protection Plan Payments	2080	0	0	0	0
Equipment Maintenance	2101	690,708	670,028	468,940	468,940
Equipment Maintenance Contracts	2102	318,319	270,586	351,000	351,000
Maintenance Supplies And Parts	2104	201,013	295,268	507,711	507,711
Building And Improvements Supplies And Parts	2111	5,811	15,742	101,000	101,000
Buildings And Improvements Maintenance	2112	1,645	794	7,934	7,934
Facilities And Materials Sq Ft Allocation ISF	2114	3,016,844	3,136,665	3,355,176	3,355,176
Facilities Projects ISF	2115	57,311	229,289	0	0
Other Maintenance ISF	2116	63,581	61,689	0	0
Medical And Laboratory Supplies	2121	866,218	1,135,631	703,653	703,653
Medical Claims ISF	2122	358	520	630	630
Memberships And Dues	2131	60,924	57,692	49,385	49,385
Miscellaneous Expense	2159	30,627	29,633	65,000	65,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	2,404	4,000	4,000
Office Supplies	2161	203,292	226,468	226,354	226,354
Printing And Binding Non ISF	2162	13,361	16,837	33,260	33,260
Books And Publications	2163	17,546	17,850	23,492	23,492
Mail Center ISF	2164	92,592	101,661	106,697	106,697
Purchasing Charges ISF	2165	127,285	156,682	149,334	149,334

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

Detail by Revenue Category and Expenditure Object		2023-24	2024-25	2025-26	2025-26
		Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1		2	3	4	5
Graphics Charges ISF	2166	48,722	70,679	35,760	35,760
Copy Machine Chgs ISF	2167	98,997	110,229	119,720	119,720
Stores ISF	2168	24,908	33,433	0	0
Postage And Special Delivery	2169	1,253	1,089	0	0
Miscellaneous Office Expense	2179	100,149	602,071	60,529	60,529
Attorney Services	2185	2,400	13,069	0	0
Court Reporter	2186	745	615	0	0
Lab Services - Non Medical	2188	0	236	0	0
Credit Card Fees	2190	9	8	0	0
Marketing And Advertising	2193	20,686	71,280	20,000	20,000
Software Maintenance Agreements	2194	454,090	545,717	551,432	551,432
Other Medical Services	2195	49,289	55,132	25,000	25,000
Contributions And Grants To Non Governmental Agencies	2196	167,040	481,210	0	0
Professional Medical Services	2197	92,313	196,059	151,000	151,000
Other Professional And Specialized Services Non ISF	2199	2,741,767	3,820,566	2,288,721	2,288,721
Employee Health Services	2201	97,355	185,852	149,104	149,104
Information Technology ISF	2202	3,411,112	4,184,654	4,530,458	4,530,458
County Geographical Information Systems Expense ISF	2203	57,224	69,451	117,770	117,770
Special Services ISF	2206	89,371	113,083	112,816	112,816
Employee Benefits ISF	2210	731,737	851,649	893,996	893,996
Publications And Legal Notices	2221	75	154	694	694
Rent And Leases Equipment Noncounty Owned	2231	49,167	58,459	12,224	12,224
Software Subscriptions Non ISF	2236	1,329,103	1,573,956	1,171,102	1,171,102
Building Leases And Rentals Noncounty Owned	2241	28,769	30,821	6,000	6,000
Building Leases And Rentals County Owned	2242	898,423	914,194	972,583	972,583
Ground Facility Lease And Rent	2243	0	0	680	680
Storage Charges ISF	2244	28,376	18,131	21,350	21,350
Long Term Lease Other Rent	2249	15,408	16,644	15,687	15,687
Computer Equipment <5000	2261	1,011,624	415,036	145,795	145,795
Furniture And Fixtures <5000	2262	288,753	291,262	33,170	33,170
Minor Equipment	2264	1,726,613	2,687,622	2,601,011	2,601,011



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Training ISF	2272	0	(390)	0	0
Education Conference And Seminars	2273	360,155	384,947	351,436	351,436
Private Vehicle Mileage	2291	10,353	16,318	14,284	14,284
Travel Expense	2292	567,347	710,115	377,885	377,885
Freight, Express, Other Delivery	2293	1,576	5,013	0	0
Gas And Diesel Fuel Non ISF	2294	221,623	202,494	294,505	294,505
Transportation Expense	2299	20,099	15,207	48,545	48,545
Gas And Diesel Fuel ISF	2301	2,088,587	1,985,752	2,579,180	2,579,180
Transportation Charges ISF	2302	4,927,420	5,464,773	5,618,085	5,618,085
Motorpool ISF	2303	4,231	392	3,776	3,776
Transportation Work Order	2304	418,975	455,044	200,000	200,000
Transportation Charges ISF Non Uniform Guidance	2305	192,627	14,257	633	633
Utilities	2311	51,782	55,072	60,158	60,158
Services And Supplies Current Year Adj Increase	2991	52,394	22,085	0	0
Services And Supplies Current Year Adj Decrease	2992	(390,665)	(312,583)	(250,000)	(250,000)
Total Services and Supplies		41,221,803	45,763,397	42,700,897	42,700,897
Lease Principal	3316	360,638	428,220	456,090	456,090
Interest On Lease	3456	21,709	21,193	9,490	9,490
Contributions To Outside Agencies	3811	336,776	694,947	100,000	100,000
Total Other Charges		719,123	1,144,360	565,580	565,580
Land	4011	181,598	6,224	0	0
Land Improvements	4012	435,363	866,127	0	0
Buildings And Improvements	4111	68,711	961,189	0	0
3760 Calle Tecate Camarillo	4240	101,448	393,070	0	0
Equipment	4601	11,409,032	1,817,248	0	0
Vehicles	4671	23,336	0	0	0
Computer Software	4701	112,858	41,804	0	0
Total Capital Assets		12,332,345	4,085,662	0	0
Transfers Out To Other Funds	5111	1,062,630	1,126,797	611,038	611,038
Total Other Financing Uses		1,062,630	1,126,797	611,038	611,038
<b>Total Expenditures and Appropriations</b>		<b>214,993,417</b>	<b>226,802,999</b>	<b>223,326,747</b>	<b>223,326,747</b>
<b>Net Cost</b>		<b>95,714,073</b>	<b>98,031,567</b>	<b>114,174,993</b>	<b>114,174,993</b>

Fund: G001 - General Fund

Function: Public Protection

Activity: Detention & Correction

Sheriff Detention Service - 2550

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

Budget Unit Description:  
Sheriff Detention Service

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Vehicle Code Fines	8811	0	0	0	0
Forfeitures And Penalties	8831	645	0	0	0
Total Fines Forfeitures and Penalties		645	0	0	0
Investment Income	8911	30,000	30,000	30,000	30,000
Rents And Concessions	8931	47,500	13,750	15,000	15,000
Lease Revenue	8935	0	0	0	0
Total Revenue from Use of Money and Property		77,500	43,750	45,000	45,000
State Corrections	9171	233,854	239,169	232,260	232,260
State Proposition 172 Public Safety Funds	9231	34,922,000	34,922,000	36,561,000	36,561,000
State Citizens Option For Public Safety (COPS)	9241	983,394	0	0	0
State Backfill AB143	9248	425,450	425,450	425,450	425,450
2011 Realignment Community Corrections	9249	12,245,564	12,245,564	13,330,000	13,330,000
State Other	9252	2,499,723	2,597,814	407,684	407,684
2011 Realignment Sales Tax Public Safety	9255	13,057,398	13,303,014	13,586,780	13,586,780
Federal Other	9351	338,237	536,576	0	0
Federal Aid COVID-19	9352	(252)	(0)	0	0
Total Intergovernmental Revenues		64,705,367	64,269,587	64,543,174	64,543,174
Civil Process Services	9511	360,947	307,404	264,840	264,840
Booking Fees SB2557	9527	(368)	462	0	0
Law Enforcement Services	9551	35,028	834	0	0
Institutional Care And Services	9633	1,434,594	577,359	578,000	578,000
Total Charges for Services		1,830,200	886,059	842,840	842,840
Opioid Settlement	9765	0	0	101,848	101,848
Cash Overage	9789	100	0	0	0
Miscellaneous Revenue	9790	576,954	807,031	65,234	65,234
Total Miscellaneous Revenues		577,054	807,031	167,082	167,082
Sale of Capital Assets	9821	0	5,887	0	0
Total Other Financing Sources		0	5,887	0	0
<b>Total Revenues</b>		<b>67,190,767</b>	<b>66,012,314</b>	<b>65,598,096</b>	<b>65,598,096</b>
Regular Salaries	1101	46,561,227	47,867,973	53,478,431	53,478,431
Extra Help	1102	424,270	923,283	569,660	569,660
Overtime	1105	11,474,575	12,654,783	11,870,820	11,870,820
Supplemental Payments	1106	2,236,927	2,928,993	2,485,200	2,485,200
Terminations	1107	1,297,571	1,147,748	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Call Back Staffing	1108	2,217,036	2,147,414	2,035,540	2,035,540
Retirement Contribution	1121	13,701,091	14,386,271	12,995,912	12,995,912
OASDI Contribution	1122	1,046,721	1,181,185	1,040,539	1,040,539
FICA Medicare	1123	953,518	1,004,998	1,028,569	1,028,569
Safe Harbor	1124	7,257	16,698	14,982	14,982
Retiree Health Payment 1099	1128	13,511	0	0	0
457 Supplemental Retirement Plan	1130	5,949	11,497	0	0
Group Insurance	1141	7,064,585	7,219,480	7,381,020	7,381,020
Life Insurance For Department Heads And Management	1142	4,336	4,308	3,640	3,640
State Unemployment Insurance	1143	(1,584)	0	0	0
Management Disability Insurance	1144	155,784	158,430	179,794	179,794
Workers' Compensation Insurance	1165	6,996,580	6,584,147	6,598,695	6,598,695
401K Plan	1171	1,091,936	1,118,546	1,167,778	1,167,778
Legacy Health Reimbursement Arrangement	1172	0	0	361,760	361,760
Salary And Employee Benefits Current Year Adj Increase	1991	38,405	1,831	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(4,329)	(25,518)	0	0
Total Salaries and Employee Benefits		95,285,364	99,332,066	101,212,340	101,212,340
Agricultural	2011	31,010	79,008	64,380	64,380
Clothing And Personal Supplies	2021	231,017	118,671	160,590	160,590
Uniform Allowance	2022	454,074	479,370	511,736	511,736
Communications	2031	52,109	47,908	63,546	63,546
Voice Data ISF	2032	388,409	394,906	391,610	391,610
Radio Communications ISF	2033	64,607	142,901	164,267	164,267
Food	2041	3,372,190	3,303,488	3,800,000	3,800,000
Kitchen Supplies	2051	362,565	304,997	385,912	385,912
Bedding And Linens Supplies	2052	74,449	72,191	76,873	76,873
Laundry Supplies	2053	38,075	15,176	43,285	43,285
Janitorial Supplies	2054	313,473	306,370	322,154	322,154
Hazardous Material Disposal	2057	11,091	17,617	10,650	10,650
Housekeeping Grounds ISF Charges	2058	13,831	52	0	0
General Insurance Allocation ISF	2071	3,698,120	4,244,672	4,509,582	4,509,582
Insurance	2072	110,218	0	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
General Liability Ultimate Loss Expense 1099	2074	0	533,060	0	0
Income Protection Plan Payments	2080	0	0	0	0
Equipment Maintenance	2101	1,100	20,067	565	565
Equipment Maintenance Contracts	2102	0	134,942	0	0
Maintenance Supplies And Parts	2104	4,084	5,812	21,679	21,679
Building And Improvements Supplies And Parts	2111	3,484	1,640	5,000	5,000
Buildings And Improvements Maintenance	2112	9,733	2,799	18,806	18,806
Facilities And Materials Sq Ft Allocation ISF	2114	9,128,298	9,852,156	9,553,417	9,553,417
Facilities Projects ISF	2115	13,149	2,462	0	0
Other Maintenance ISF	2116	11,230	14,832	0	0
Medical And Laboratory Supplies	2121	4,937	8,735	2,716	2,716
Medical Claims ISF	2122	690	937	770	770
Memberships And Dues	2131	1,629	994	7,523	7,523
Cash Shortage	2156	483	573	0	0
Miscellaneous Expense	2159	5,173	11,955	7,500	7,500
Office Supplies	2161	114,007	100,694	122,432	122,432
Printing And Binding Non ISF	2162	0	1,184	4,734	4,734
Books And Publications	2163	14,885	13,162	25,904	25,904
Mail Center ISF	2164	60,096	57,173	63,773	63,773
Purchasing Charges ISF	2165	43,000	69,384	69,234	69,234
Graphics Charges ISF	2166	58,436	40,972	8,791	8,791
Copy Machine Chgs ISF	2167	99,798	121,833	132,679	132,679
Stores ISF	2168	15,307	10,687	0	0
Postage And Special Delivery	2169	1,791	1,980	2,200	2,200
Miscellaneous Office Expense	2179	40,588	30,270	25,122	25,122
Marketing And Advertising	2193	0	29	0	0
Software Maintenance Agreements	2194	48,189	148,846	81,164	81,164
Contributions And Grants To Non Governmental Agencies	2196	160,825	377,091	0	0
Professional Medical Services	2197	17,834,341	21,061,814	22,740,000	22,740,000
Other Professional And Specialized Services Non ISF	2199	1,727,796	419,349	211,130	211,130
Information Technology ISF	2202	31,098	280,155	278,722	278,722
Public Works ISF Charges	2205	105,000	0	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Special Services ISF	2206	39,737	32,938	54,037	54,037
Employee Benefits ISF	2210	600,848	662,620	641,222	641,222
Publications And Legal Notices	2221	180	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	7,674	6,204	30,812	30,812
Software Subscriptions Non ISF	2236	194,749	215,672	245,021	245,021
Building Leases And Rentals Noncounty Owned	2241	700	0	0	0
Storage Charges ISF	2244	0	549	0	0
Computer Equipment <5000	2261	612,628	402,727	135,284	135,284
Furniture And Fixtures <5000	2262	28,985	186,800	69,028	69,028
Minor Equipment	2264	546,186	1,208,411	962,931	962,931
Training ISF	2272	266	0	0	0
Education Conference And Seminars	2273	46,364	39,753	90,469	90,469
Private Vehicle Mileage	2291	1,300	5,209	3,850	3,850
Travel Expense	2292	117,529	86,340	95,690	95,690
Freight, Express, Other Delivery	2293	547	2,140	0	0
Gas And Diesel Fuel Non ISF	2294	426	0	0	0
Transportation Expense	2299	5,681	11,014	28,530	28,530
Gas And Diesel Fuel ISF	2301	204,879	184,784	257,322	257,322
Transportation Charges ISF	2302	675,106	707,842	698,867	698,867
Motorpool ISF	2303	495	846	3,441	3,441
Transportation Work Order	2304	34,996	18,933	0	0
Transportation Charges ISF Non Uniform Guidance	2305	34,200	5,600	337	337
Utilities	2311	16,220	15,078	28,127	28,127
Total Services and Supplies		41,924,080	46,646,373	47,233,414	47,233,414
Land Improvements	4012	498,257	49,491	0	0
Buildings And Improvements	4111	766,504	0	0	0
Todd Road Jail Barranca	4260	1,626,750	1,380,165	0	0
Equipment	4601	198,648	330,223	0	0
Computer Software	4701	44,189	205,525	0	0
Total Capital Assets		3,134,347	1,965,405	0	0
Transfers Out To Other Funds	5111	37,437	0	0	0
Total Other Financing Uses		37,437	0	0	0
<b>Total Expenditures and Appropriations</b>		<b>140,381,229</b>	<b>147,943,844</b>	<b>148,445,754</b>	<b>148,445,754</b>

Budget Unit2550 Sheriff Detention Service

FunctionPublic Protection

ActivityDetention & Correction

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	73,190,462	81,931,529	82,847,658	82,847,658

Fund: S040 - Sheriff Inmate Welfare Fund

Function: Public Protection

Activity: Detention & Correction

Sheriff Inmate Welfare - 2570

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

Budget Unit Description:

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



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Revenue	9790	458,678	457,759	321,150	321,150
Total Miscellaneous Revenues		458,678	457,759	321,150	321,150
Transfers In From Other Funds	9831	1,000	0	0	0
Total Other Financing Sources		1,000	0	0	0
<b>Total Revenues</b>		<b>459,678</b>	<b>457,759</b>	<b>321,150</b>	<b>321,150</b>
Regular Salaries	1101	599,962	614,993	694,864	694,864
Supplemental Payments	1106	22,982	14,818	16,137	16,137
Terminations	1107	14,764	13,158	30,650	30,650
Retirement Contribution	1121	96,118	94,559	110,310	110,310
OASDI Contribution	1122	38,769	38,991	46,046	46,046
FICA Medicare	1123	9,067	9,119	12,596	12,596
Group Insurance	1141	130,452	142,864	157,719	157,719
Life Insurance For Department Heads And Management	1142	295	306	242	242
State Unemployment Insurance	1143	(13)	0	0	0
Management Disability Insurance	1144	1,871	2,978	1,881	1,881
Workers' Compensation Insurance	1165	13,457	11,974	11,124	11,124
401K Plan	1171	9,923	6,876	8,939	8,939
Legacy Health Reimbursement Arrangement	1172	0	0	4,480	4,480
Total Salaries and Employee Benefits		937,648	950,636	1,094,988	1,094,988
Communications	2031	0	0	0	0
Voice Data ISF	2032	8,248	7,884	8,271	8,271
Food	2041	40	0	1,000	1,000
Other Household Expense	2056	6,488	9,012	10,000	10,000
General Insurance Allocation ISF	2071	8,527	7,644	7,643	7,643
Maintenance Supplies And Parts	2104	55	0	0	0
Memberships And Dues	2131	515	530	500	500
Cost Allocation Plan Charges	2158	14,684	11,570	16,403	16,403
Office Supplies	2161	4,717	4,739	5,000	5,000
Printing And Binding Non ISF	2162	343	1,357	1,500	1,500
Books And Publications	2163	10,393	11,662	12,000	12,000
Mail Center ISF	2164	2,327	1,111	2,643	2,643
Purchasing Charges ISF	2165	4,696	4,929	4,446	4,446
Graphics Charges ISF	2166	2,307	244	0	0
Copy Machine Chgs ISF	2167	4,487	3,105	5,081	5,081

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Postage And Special Delivery 2169	82	0	0	0
Miscellaneous Office Expense 2179	1,348	2,239	0	0
Software Maintenance Agreements 2194	0	50	0	0
Other Professional And Specialized Services Non ISF 2199	113,303	144,360	144,028	144,028
Employee Benefits ISF 2210	1,065	0	0	0
Computer Equipment <5000 2261	11,993	15	0	0
Furniture And Fixtures <5000 2262	0	885	0	0
Minor Equipment 2264	1,300	1,997	5,000	5,000
Training ISF 2272	0	0	0	0
Education Conference And Seminars 2273	1,419	1,850	2,000	2,000
Travel Expense 2292	2,551	3,552	3,500	3,500
Gas And Diesel Fuel ISF 2301	846	503	1,087	1,087
Transportation Charges ISF 2302	7,790	7,939	8,077	8,077
Transportation Charges ISF Non Uniform Guidance 2305	400	58	0	0
Utilities 2311	200	0	0	0
Total Services and Supplies	210,125	227,234	238,179	238,179
<b>Total Expenditures and Appropriations</b>	<b>1,147,772</b>	<b>1,177,870</b>	<b>1,333,167</b>	<b>1,333,167</b>
<b>Net Cost</b>	<b>688,094</b>	<b>720,112</b>	<b>1,012,017</b>	<b>1,012,017</b>

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Fund: S040 - Sheriff Inmate Welfare Fund

Function: Public Protection

Activity: Detention & Correction

Sheriff Inmate Commissary - 2580

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Court Fines	8821	0	185	0	0
Total Fines Forfeitures and Penalties		0	185	0	0
Investment Income	8911	136,457	127,449	116,228	116,228
Total Revenue from Use of Money and Property		136,457	127,449	116,228	116,228
Other Sales	9751	1,770,126	1,779,726	1,777,198	1,777,198
Total Miscellaneous Revenues		1,770,126	1,779,726	1,777,198	1,777,198
Transfers In From Other Funds	9831	35,000	0	0	0
Total Other Financing Sources		35,000	0	0	0
<b>Total Revenues</b>		<b>1,941,583</b>	<b>1,907,360</b>	<b>1,893,426</b>	<b>1,893,426</b>
Regular Salaries	1101	362,838	377,806	386,114	386,114
Extra Help	1102	7,073	0	23,738	23,738
Overtime	1105	1,693	522	0	0
Supplemental Payments	1106	17,546	10,290	8,896	8,896
Terminations	1107	10,953	8,021	23,000	23,000
Retirement Contribution	1121	60,554	59,118	63,653	63,653
OASDI Contribution	1122	25,405	24,655	25,963	25,963
FICA Medicare	1123	6,044	5,766	7,359	7,359
Safe Harbor	1124	259	0	0	0
Retiree Health Payment 1099	1128	16,717	7,228	0	0
457 Supplemental Retirement Plan	1130	212	0	712	712
Group Insurance	1141	66,363	91,296	88,740	88,740
Life Insurance For Department Heads And Management	1142	277	265	202	202
State Unemployment Insurance	1143	(10)	0	0	0
Management Disability Insurance	1144	695	644	744	744
Workers' Compensation Insurance	1165	9,207	7,136	6,083	6,083
401K Plan	1171	11,243	10,976	12,409	12,409
Total Salaries and Employee Benefits		597,069	603,723	647,613	647,613
Clothing And Personal Supplies	2021	2,352	1,630	1,700	1,700
Communications	2031	1,202	337	0	0
Voice Data ISF	2032	3,045	2,912	3,053	3,053
Radio Communications ISF	2033	0	0	0	0
Janitorial Supplies	2054	101	85	0	0
Other Household Expense	2056	989,761	962,400	1,100,000	1,100,000
General Insurance Allocation ISF	2071	7,461	6,689	8,599	8,599

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Equipment Maintenance Contracts	2102	0	1,545	1,545	1,545
Maintenance Supplies And Parts	2104	10	88	0	0
Other Maintenance ISF	2116	0	3,220	0	0
Memberships And Dues	2131	0	0	0	0
Cost Allocation Plan Charges	2158	21,976	21,596	15,968	15,968
Miscellaneous Expense	2159	0	1,137	0	0
Office Supplies	2161	2,603	2,069	0	0
Printing And Binding Non ISF	2162	18,998	8,027	0	0
Mail Center ISF	2164	6,935	294	6,262	6,262
Purchasing Charges ISF	2165	6,624	7,459	6,826	6,826
Graphics Charges ISF	2166	3,924	2,473	0	0
Stores ISF	2168	165	0	0	0
Miscellaneous Office Expense	2179	159	0	0	0
Software Maintenance Agreements	2194	1,545	734	115	115
Other Professional And Specialized Services Non ISF	2199	13,278	29,135	30,000	30,000
Information Technology ISF	2202	192	0	211	211
Employee Benefits ISF	2210	33,277	18,628	18,954	18,954
Computer Equipment <5000	2261	175	0	0	0
Furniture And Fixtures <5000	2262	383	0	0	0
Minor Equipment	2264	0	159	0	0
Education Conference And Seminars	2273	0	0	0	0
Travel Expense	2292	0	0	0	0
Gas And Diesel Fuel ISF	2301	1,785	1,659	2,241	2,241
Transportation Charges ISF	2302	1,887	1,897	2,012	2,012
Transportation Work Order	2304	3,020	4,125	3,000	3,000
Total Services and Supplies		1,120,860	1,078,298	1,200,486	1,200,486
<b>Total Expenditures and Appropriations</b>		<b>1,717,929</b>	<b>1,682,021</b>	<b>1,848,099</b>	<b>1,848,099</b>
<b>Net Cost</b>		<b>(223,654)</b>	<b>(225,339)</b>	<b>(45,327)</b>	<b>(45,327)</b>

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Fund: G001 - General Fund

Function: Public Protection

Activity: Detention & Correction

Ventura County Probation Agency - 2600

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

Budget Unit Description:  
Ventura County Probation Agency



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	541,839	0	0	0
Total Revenue from Use of Money and Property		541,839	0	0	0
2011 Realignment Vehicle License Fee	9036	4,995,661	6,502,112	7,697,193	7,697,193
State Public Assistance Programs	9071	191,649	216,687	185,220	185,220
2011 Realignment Sales Tax Social Services	9072	35,000	35,000	35,000	35,000
State Social Services Public Assistance 17602	9073	835,500	835,500	835,500	835,500
State Corrections	9171	879,738	927,702	1,045,000	1,045,000
State SB823	9172	2,282,264	3,238,614	3,589,219	3,589,219
State Proposition 172 Public Safety Funds	9231	9,319,661	9,861,500	10,324,000	10,324,000
State Backfill AB143	9248	973,345	973,345	973,345	973,345
2011 Realignment Community Corrections	9249	10,414,940	10,598,450	10,630,000	10,630,000
State Other	9252	2,172,925	2,688,497	2,191,593	2,191,593
State AB1913 Juvenile Programs	9254	3,281,443	3,872,306	5,223,126	5,223,126
2011 Realignment Sales Tax Public Safety	9255	187,000	264,054	198,645	198,645
2011 Realignment Sales Tax Juvenile Justice	9256	5,069,760	5,704,814	5,643,166	5,643,166
Federal Children	9272	575,117	969,049	1,246,000	1,246,000
Federal Public Assistance Programs	9273	151,043	0	0	0
Total Intergovernmental Revenues		41,365,045	46,687,630	49,817,007	49,817,007
Institutional Care And Services	9633	66	12	0	0
Contract Revenue	9703	8,493	0	0	0
PC1203.1B Probation Supv	9704	(1,736)	1,563	0	0
Other Interfund Revenue	9729	137	2,171	0	0
Total Charges for Services		6,959	3,746	0	0
Other Sales	9751	74,680	87,520	81,000	81,000
Opioid Settlement	9765	61,565	101,092	425,000	425,000
Contributions And Donations	9770	21,476	42,538	33,000	33,000
Other Non-Governmental Grant Revenue	9780	15	0	0	0
Miscellaneous Revenue	9790	17	50,982	50,000	50,000
Total Miscellaneous Revenues		157,754	282,132	589,000	589,000
Sale of Capital Assets	9821	0	21,982	0	0
Insurance Recoveries	9851	0	45,629	0	0
Total Other Financing Sources		0	67,612	0	0
Total Revenues		42,071,598	47,041,119	50,406,007	50,406,007

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Regular Salaries	1101	29,574,854	32,356,903	36,285,277	36,285,277
Extra Help	1102	347,810	441,391	465,920	465,920
Overtime	1105	2,771,497	3,223,446	3,000,260	3,000,260
Supplemental Payments	1106	2,016,373	2,438,249	2,359,362	2,359,362
Terminations	1107	1,288,992	1,162,783	0	0
Call Back Staffing	1108	642,949	529,991	527,720	527,720
Retirement Contribution	1121	9,432,356	10,550,086	10,276,079	10,276,079
OASDI Contribution	1122	382,695	421,561	477,613	477,613
FICA Medicare	1123	541,124	592,966	655,165	655,165
Safe Harbor	1124	7,003	9,187	9,533	9,533
Retiree Health Payment 1099	1128	150,455	195,106	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	42,487	53,118	0	0
457 Supplemental Retirement Plan	1130	5,925	6,349	0	0
Group Insurance	1141	5,232,499	5,663,654	6,421,162	6,421,162
Life Insurance For Department Heads And Management	1142	15,041	15,266	14,009	14,009
State Unemployment Insurance	1143	(836)	0	0	0
Management Disability Insurance	1144	50,698	46,186	52,857	52,857
Workers' Compensation Insurance	1165	2,969,967	3,504,529	3,825,334	3,825,334
401K Plan	1171	725,971	775,720	906,711	906,711
Legacy Health Reimbursement Arrangement	1172	0	0	320,320	320,320
Salary And Employee Benefits Current Year Adj Increase	1991	4,489,054	3,721,778	3,925,607	3,925,607
Salary And Employee Benefits Current Year Adj Decrease	1992	(841,616)	(57,117)	(675,000)	(675,000)
Total Salaries and Employee Benefits		59,845,297	65,651,151	68,847,929	68,847,929
Clothing And Personal Supplies	2021	153,283	256,810	177,300	177,300
Uniform Allowance	2022	235,333	310,017	304,817	304,817
Communications	2031	124,345	98,630	117,610	117,610
Voice Data ISF	2032	625,873	647,416	631,747	631,747
Radio Communications ISF	2033	53,030	66,996	64,734	64,734
Food	2041	433,780	412,630	460,700	460,700
Kitchen Supplies	2051	30,027	31,155	30,000	30,000
Bedding And Linens Supplies	2052	5,112	2,163	0	0
Laundry Supplies	2053	3,176	4,968	5,000	5,000

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Janitorial Supplies	2054	86,869	76,651	91,000	91,000
Janitorial Services Non ISF	2055	1,656	1,311	1,500	1,500
Other Household Expense	2056	418	0	0	0
Hazardous Material Disposal	2057	1,210	1,143	2,500	2,500
Housekeeping Grounds ISF Charges	2058	6,740	2,937	10,600	10,600
General Insurance Allocation ISF	2071	1,074,271	957,825	925,156	925,156
Income Protection Plan Payments	2080	(27,946)	29,512	0	0
Witness And Interpreter Expense	2091	21,808	20,531	19,500	19,500
Equipment Maintenance	2101	0	6,111	18,608	18,608
Equipment Maintenance Contracts	2102	4,759	2,451	3,500	3,500
Maintenance Supplies And Parts	2104	0	11	0	0
Building And Improvements Supplies And Parts	2111	3,550	20,435	8,100	8,100
Buildings And Improvements Maintenance	2112	776	29,475	2,500	2,500
Facilities And Materials Sq Ft Allocation ISF	2114	4,797,870	5,210,159	5,049,984	5,049,984
Facilities Projects ISF	2115	52,124	311,519	250,000	250,000
Other Maintenance ISF	2116	129,025	228,550	30,184	30,184
Medical And Laboratory Supplies	2121	51,428	45,567	21,100	21,100
Memberships And Dues	2131	63,214	54,291	54,288	54,288
Miscellaneous Expense	2159	50,182	30,680	40,366	40,366
Office Expense Allowance Admin Policy VII-C-1	2160	0	736	0	0
Office Supplies	2161	92,338	76,450	82,000	82,000
Printing And Binding Non ISF	2162	7,890	0	3,175	3,175
Books And Publications	2163	12,388	13,520	12,600	12,600
Mail Center ISF	2164	78,185	65,489	65,882	65,882
Purchasing Charges ISF	2165	36,838	42,796	40,517	40,517
Graphics Charges ISF	2166	34,967	36,802	25,400	25,400
Copy Machine Chgs ISF	2167	52,453	60,001	67,139	67,139
Stores ISF	2168	16,372	7,610	7,650	7,650
Postage And Special Delivery	2169	402	1,505	600	600
Miscellaneous Office Expense	2179	60,633	62,265	52,500	52,500
Board And Commission Member Compensation 1099	2181	0	1,800	2,000	2,000
Lab Services - Non Medical	2188	0	0	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Marketing And Advertising	2193	63,132	13,238	10,000	10,000
Software Maintenance Agreements	2194	41,533	42,137	31,557	31,557
Other Medical Services	2195	79,223	56,393	42,000	42,000
Professional Medical Services	2197	1,487,135	1,682,439	1,890,251	1,890,251
Other Professional And Specialized Services Non ISF	2199	5,233,216	6,990,684	10,531,729	10,531,729
Employee Health Services	2201	48,175	129,637	172,891	172,891
Information Technology ISF	2202	1,079,288	1,120,318	1,299,977	1,299,977
County Geographical Information Systems Expense ISF	2203	0	0	9,337	9,337
Special Services ISF	2206	56,543	93,225	78,366	78,366
Employee Benefits ISF	2210	611,852	640,178	620,204	620,204
Publications And Legal Notices	2221	463	1,304	650	650
Rent And Leases Equipment Noncounty Owned	2231	110,528	141,909	199,500	199,500
Software Subscriptions Non ISF	2236	271,571	226,597	297,052	297,052
Building Leases And Rentals Noncounty Owned	2241	119,913	287,789	300,128	300,128
Building Leases And Rentals County Owned	2242	285,408	328,000	97,662	97,662
Building Lease Non Uniform Guidance	2246	261,390	293,966	327,889	327,889
Long Term Lease Other Rent	2249	31,427	0	0	0
Computer Equipment <5000	2261	263,737	101,004	159,000	159,000
Furniture And Fixtures <5000	2262	56,685	107,376	27,000	27,000
Minor Equipment	2264	1,187,868	578,735	190,000	190,000
Education Conference And Seminars	2273	149,031	146,970	228,000	228,000
Private Vehicle Mileage	2291	11,262	9,285	11,786	11,786
Travel Expense	2292	354,953	388,310	321,300	321,300
Freight, Express, Other Delivery	2293	419	9,474	1,000	1,000
Gas And Diesel Fuel Non ISF	2294	0	0	500	500
Transportation Expense	2299	11,177	12,969	12,000	12,000
Gas And Diesel Fuel ISF	2301	58,028	58,438	72,960	72,960
Transportation Charges ISF	2302	369,820	383,951	331,744	331,744
Transportation Work Order	2304	28,296	1,859	6,000	6,000
Transportation Charges ISF Non Uniform Guidance	2305	20,947	3,379	5,028	5,028
Services And Supplies Current Year Adj Increase	2991	573,477	202,454	218,409	218,409

Budget Unit2600 Ventura County Probation Agency

FunctionPublic Protection

ActivityDetention & Correction

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Services and Supplies	21,240,876	23,280,937	26,174,177	26,174,177
Lease Principal3316	242,560	106,445	106,446	106,446
Interest On Lease3456	797	460	460	460
Total Other Charges	243,357	106,906	106,906	106,906
Buildings And Improvements4111	1,564,611	2,982,325	0	0
Equipment4601	462,336	175,657	0	0
Total Capital Assets	2,026,947	3,157,983	0	0
Total Expenditures and Appropriations	83,356,476	92,196,976	95,129,012	95,129,012
Net Cost	41,284,877	45,155,857	44,723,005	44,723,005

Fund: G001 - General Fund

Function: Public Protection

Activity: Protection Inspection

Agriculture Commissioner - 2800

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

Budget Unit Description:

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

Budget Unit 2800 Agriculture Commissioner  
Function Public Protection  
Activity Protection Inspection

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Business Licenses	8721	27,095	28,060	27,500	27,500
Commercial Activity Permit	8771	757,863	726,995	637,000	637,000
Special Use Permit	8772	305,085	274,743	297,892	297,892
Other Licenses And Permits	8799	52,455	36,143	29,500	29,500
Total Licenses Permits and Franchises		1,142,497	1,065,941	991,892	991,892
Forfeitures And Penalties	8831	100,600	82,046	71,311	71,311
Total Fines Forfeitures and Penalties		100,600	82,046	71,311	71,311
State Agriculture	9141	6,600	6,600	0	0
State Other	9252	4,736,827	5,472,021	5,304,900	5,304,900
Total Intergovernmental Revenues		4,743,427	5,478,621	5,304,900	5,304,900
Agricultural Services	9501	978,655	868,531	683,300	683,300
Total Charges for Services		978,655	868,531	683,300	683,300
Cash Overage	9789	1	0	0	0
Miscellaneous Revenue	9790	65,737	93,170	10,200	10,200
Total Miscellaneous Revenues		65,738	93,170	10,200	10,200
<b>Total Revenues</b>		<b>7,030,917</b>	<b>7,588,310</b>	<b>7,061,603</b>	<b>7,061,603</b>
Regular Salaries	1101	4,743,161	5,065,351	5,628,242	5,628,242
Extra Help	1102	339,883	319,032	310,440	310,440
Overtime	1105	140,759	131,424	132,860	132,860
Supplemental Payments	1106	301,263	189,005	165,236	165,236
Terminations	1107	42,141	43,638	0	0
Call Back Staffing	1108	1,419	1,999	0	0
Retirement Contribution	1121	798,456	807,342	859,836	859,836
OASDI Contribution	1122	323,349	334,905	353,342	353,342
FICA Medicare	1123	81,618	84,141	90,431	90,431
Safe Harbor	1124	10,522	13,105	8,166	8,166
457 Supplemental Retirement Plan	1130	10,754	9,967	0	0
Group Insurance	1141	925,970	991,471	1,026,856	1,026,856
Life Insurance For Department Heads And Management	1142	2,465	2,195	612	612
State Unemployment Insurance	1143	(135)	0	0	0
Management Disability Insurance	1144	6,964	6,438	8,046	8,046
Workers' Compensation Insurance	1165	132,510	67,499	179,808	179,808
401K Plan	1171	120,845	132,338	123,636	123,636
Legacy Health Reimbursement Arrangement	1172	0	0	30,240	30,240

Budget Unit 2800 Agriculture Commissioner  
Function Public Protection  
Activity Protection Inspection

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		7,981,943	8,199,850	8,917,751	8,917,751
Agricultural	2011	0	993	0	0
Clothing And Personal Supplies	2021	11,158	12,370	4,495	4,495
Communications	2031	36,873	38,504	31,960	31,960
Voice Data ISF	2032	50,377	55,150	53,637	53,637
Radio Communications ISF	2033	8,380	5,384	6,147	6,147
Hazardous Material Disposal	2057	0	1,100	3,604	3,604
Housekeeping Grounds ISF Charges	2058	3,216	2,776	0	0
General Insurance Allocation ISF	2071	89,079	101,172	131,876	131,876
Equipment Maintenance	2101	277	770	1,706	1,706
Equipment Maintenance Contracts	2102	8,861	0	0	0
Maintenance Supplies And Parts	2104	0	76	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	113,076	121,368	150,504	150,504
Facilities Projects ISF	2115	47,312	9,153	11,199	11,199
Other Maintenance ISF	2116	14,474	15,143	1,992	1,992
Medical And Laboratory Supplies	2121	1,811	6,407	2,302	2,302
Medical Claims ISF	2122	123	83	230	230
Memberships And Dues	2131	6,104	5,929	7,310	7,310
Miscellaneous Expense	2159	597	4,258	0	0
Office Supplies	2161	16,696	12,809	36,313	36,313
Printing And Binding Non ISF	2162	0	0	661	661
Books And Publications	2163	3,491	966	1,612	1,612
Mail Center ISF	2164	22,188	13,223	15,981	15,981
Purchasing Charges ISF	2165	1,859	2,268	2,067	2,067
Graphics Charges ISF	2166	15,895	9,768	1,275	1,275
Copy Machine Chgs ISF	2167	19,184	23,190	22,576	22,576
Stores ISF	2168	656	153	283	283
Postage And Special Delivery	2169	226	305	0	0
Miscellaneous Office Expense	2179	14,516	10,791	27,836	27,836
Marketing And Advertising	2193	5,063	10,681	0	0
Software Maintenance Agreements	2194	3,740	0	11,900	11,900
Other Professional And Specialized Services Non ISF	2199	261,196	402,781	735,796	735,796



Budget Unit 2800 Agriculture Commissioner  
Function Public Protection  
Activity Protection Inspection

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Employee Health Services	2201	6,102	5,355	6,568	6,568
Information Technology ISF	2202	165,607	182,712	210,411	210,411
County Geographical Information Systems Expense ISF	2203	1,488	1,806	115,552	115,552
Special Services ISF	2206	542	820	0	0
Employee Benefits ISF	2210	34,616	41,313	46,670	46,670
Publications And Legal Notices	2221	50	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	1,434	2,477	0	0
Software Subscriptions Non ISF	2236	10,706	11,098	0	0
Building Leases And Rentals Noncounty Owned	2241	0	780	0	0
Building Leases And Rentals County Owned	2242	130,767	166,192	171,180	171,180
Ground Facility Lease And Rent	2243	2,195	223	0	0
Computer Equipment <5000	2261	28,558	17,141	21,917	21,917
Furniture And Fixtures <5000	2262	0	344	0	0
Minor Equipment	2264	8,961	4,504	28,486	28,486
Education Conference And Seminars	2273	13,111	16,135	5,000	5,000
Private Vehicle Mileage	2291	7,801	8,499	8,979	8,979
Travel Expense	2292	24,483	19,725	15,916	15,916
Freight, Express, Other Delivery	2293	634	185	0	0
Transportation Expense	2299	262	219	7,948	7,948
Gas And Diesel Fuel ISF	2301	85,916	76,458	108,001	108,001
Transportation Charges ISF	2302	308,034	314,499	316,220	316,220
Motorpool ISF	2303	0	247	0	0
Transportation Work Order	2304	5,524	8,656	0	0
Transportation Charges ISF Non Uniform Guidance	2305	12,445	1,924	0	0
Total Services and Supplies		1,605,665	1,748,880	2,326,110	2,326,110
Buildings And Improvements	4111	0	548,442	0	0
Equipment	4601	0	0	0	0
Total Capital Assets		0	548,442	0	0
Transfers Out To Other Funds	5111	0	0	28,327	28,327
Total Other Financing Uses		0	0	28,327	28,327
<b>Total Expenditures and Appropriations</b>		<b>9,587,608</b>	<b>10,497,172</b>	<b>11,272,188</b>	<b>11,272,188</b>

Budget Unit2800 Agriculture Commissioner

FunctionPublic Protection

ActivityProtection Inspection

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	2,556,690	2,908,862	4,210,585	4,210,585

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Fund: G001 - General Fund

Function: Public Protection

Activity: Protection Inspection

RMA Code Compliance - 2950

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

Budget Unit Description:

The Code Compliance Division comprises of Building & Zoning Enforcement.

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Commercial Activity Permit	8771	0	0	0	0
Special Use Permit	8772	0	0	0	0
Other Licenses And Permits Indirect Revenue	8798	17,015	16,219	16,085	16,085
Other Licenses And Permits	8799	35,007	62,078	40,033	40,033
Total Licenses Permits and Franchises		52,022	78,297	56,118	56,118
Forfeitures And Penalties	8831	0	86,552	5,000	5,000
Total Fines Forfeitures and Penalties		0	86,552	5,000	5,000
State Other	9252	0	0	0	0
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		0	0	0	0
Planning And Engineering Services	9481	292,707	377,763	301,947	301,947
Other Charges For Services	9708	235,779	225,360	254,981	254,981
Total Charges for Services		528,487	603,123	556,928	556,928
Cash Overage	9789	1	2	0	0
Miscellaneous Revenue	9790	1,410	56,829	5,000	5,000
Total Miscellaneous Revenues		1,411	56,832	5,000	5,000
<b>Total Revenues</b>		<b>581,920</b>	<b>824,803</b>	<b>623,046</b>	<b>623,046</b>
Regular Salaries	1101	1,619,613	1,642,616	1,719,517	1,719,517
Extra Help	1102	12,301	26,742	0	0
Overtime	1105	17,430	10,749	16,120	16,120
Supplemental Payments	1106	64,327	48,172	47,887	47,887
Terminations	1107	2,238	20,294	0	0
Call Back Staffing	1108	0	14	0	0
Retirement Contribution	1121	266,653	241,184	277,297	277,297
OASDI Contribution	1122	103,571	104,387	110,685	110,685
FICA Medicare	1123	24,891	25,456	26,744	26,744
Safe Harbor	1124	374	1,152	0	0
Retiree Health Payment 1099	1128	0	9,298	0	0
457 Supplemental Retirement Plan	1130	307	802	0	0
Group Insurance	1141	235,380	242,010	245,381	245,381
Life Insurance For Department Heads And Management	1142	613	608	528	528
State Unemployment Insurance	1143	(44)	0	0	0
Management Disability Insurance	1144	2,114	1,853	2,561	2,561
Workers' Compensation Insurance	1165	39,627	22,886	17,634	17,634

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
401K Plan	1171	43,295	44,047	39,055	39,055
Legacy Health Reimbursement Arrangement	1172	0	0	8,960	8,960
Total Salaries and Employee Benefits		2,432,688	2,442,270	2,512,369	2,512,369
Clothing And Personal Supplies	2021	2,060	2,030	3,000	3,000
Communications	2031	10,651	9,085	8,000	8,000
Voice Data ISF	2032	7,780	8,594	8,756	8,756
Radio Communications ISF	2033	0	0	2,132	2,132
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	18,480	16,753	18,255	18,255
Equipment Maintenance	2101	0	0	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	45,840	48,852	51,280	51,280
Facilities Projects ISF	2115	367	2,691	0	0
Other Maintenance ISF	2116	281	398	373	373
Medical And Laboratory Supplies	2121	0	0	0	0
Medical Claims ISF	2122	0	0	0	0
Memberships And Dues	2131	2,969	2,553	2,750	2,750
Cash Shortage	2156	0	2	0	0
Miscellaneous Expense	2159	0	0	0	0
Office Supplies	2161	1,852	5,240	7,000	7,000
Printing And Binding Non ISF	2162	0	0	0	0
Books And Publications	2163	0	0	1,000	1,000
Mail Center ISF	2164	22,376	21,054	22,351	22,351
Purchasing Charges ISF	2165	522	770	757	757
Graphics Charges ISF	2166	1,962	983	5,000	5,000
Copy Machine Chgs ISF	2167	273	0	0	0
Stores ISF	2168	278	479	418	418
Miscellaneous Office Expense	2179	148	145	795	795
Marketing And Advertising	2193	21	0	21	21
Software Maintenance Agreements	2194	0	0	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	164,095	33,497	240,658	240,658
Employee Health Services	2201	625	1,013	1,529	1,529
Information Technology ISF	2202	12,968	8,228	6,985	6,985
Public Works ISF Charges	2205	0	51,862	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Special Services ISF	2206	214	133	0	0
Employee Benefits ISF	2210	20,569	18,269	18,668	18,668
Publications And Legal Notices	2221	626	0	500	500
Rent And Leases Equipment Noncounty Owned	2231	0	0	0	0
Software Subscriptions Non ISF	2236	21,440	21,630	5,000	5,000
Computer Equipment <5000	2261	1,130	4,009	2,500	2,500
Furniture And Fixtures <5000	2262	3,298	2,582	6,000	6,000
Minor Equipment	2264	0	0	306	306
Education Conference And Seminars	2273	11,726	9,912	7,500	7,500
Private Vehicle Mileage	2291	1,399	1,828	1,000	1,000
Travel Expense	2292	7,030	14,371	5,000	5,000
Gas And Diesel Fuel ISF	2301	4,682	4,286	5,887	5,887
Transportation Charges ISF	2302	21,555	22,810	36,156	36,156
Motorpool ISF	2303	0	0	553	553
Transportation Work Order	2304	0	806	750	750
Transportation Charges ISF Non Uniform Guidance	2305	1,555	224	0	0
Total Services and Supplies		388,771	315,087	471,880	471,880
Equipment	4601	0	10,129	0	0
Total Capital Assets		0	10,129	0	0
<b>Total Expenditures and Appropriations</b>		<b>2,821,460</b>	<b>2,767,486</b>	<b>2,984,249</b>	<b>2,984,249</b>
<b>Net Cost</b>		<b>2,239,539</b>	<b>1,942,683</b>	<b>2,361,203</b>	<b>2,361,203</b>

Fund: S130 - Stormwater Unincorporated

Function: Public Protection

Activity: Flood Control & Soil & Water Conservation

Stormwater Unincorporated - 4090

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

Budget Unit Description:  
Stormwater Unincorporated



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	166	181	0	0
Total Fines Forfeitures and Penalties		166	181	0	0
Investment Income	8911	113,371	117,944	94,400	94,400
Total Revenue from Use of Money and Property		113,371	117,944	94,400	94,400
State Other	9252	0	653	0	0
Total Intergovernmental Revenues		0	653	0	0
Special Assessments	9421	52,298	53,455	56,000	56,000
Contract Revenue	9703	366,005	530,596	683,000	683,000
Other Charges For Services	9708	31,864	25,918	611,000	611,000
Total Charges for Services		450,166	609,969	1,350,000	1,350,000
Transfers In From Other Funds	9831	2,230,000	1,929,700	1,944,800	1,944,800
Total Other Financing Sources		2,230,000	1,929,700	1,944,800	1,944,800
<b>Total Revenues</b>		<b>2,793,704</b>	<b>2,658,446</b>	<b>3,389,200</b>	<b>3,389,200</b>
Equipment Maintenance	2101	1,569	3,040	5,000	5,000
Equipment Maintenance Contracts	2102	0	0	2,500	2,500
Maintenance Supplies And Parts	2104	86	385	3,000	3,000
Cost Allocation Plan Charges	2158	14,890	19,233	9,900	9,900
Miscellaneous Expense	2159	35,469	38,431	391,000	391,000
Books And Publications	2163	300	300	0	0
Purchasing Charges ISF	2165	2,297	2,668	2,300	2,300
Engineering And Technical Surveys	2183	663,425	635,183	1,414,000	1,414,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	125,893	64,578	366,000	366,000
Attorney Services	2185	11,072	13,582	25,000	25,000
Contributions And Grants To Non Governmental Agencies	2196	1,015	1,015	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	410,815	385,916	673,000	673,000
Information Technology ISF	2202	490	0	0	0
Management And Admin Survey ISF	2204	122,800	144,500	151,700	151,700
Public Works ISF Charges	2205	648,823	993,002	1,405,900	1,405,900
Software Subscriptions Non ISF	2236	0	9,995	0	0
Minor Equipment	2264	0	0	5,000	5,000
Total Services and Supplies		2,038,943	2,311,828	4,455,300	4,455,300
Infrastructure PWA Road And Watershed Networks	4901	0	0	550,000	550,000

Budget Unit4090 Stormwater Unincorporated

FunctionPublic Protection

ActivityFlood Control & Soil & Water Conservation

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Capital Assets	0	0	550,000	550,000
Total Expenditures and Appropriations	2,038,943	2,311,828	5,005,300	5,005,300
Net Cost	(754,760)	(346,618)	1,616,100	1,616,100

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	166	181	0	0
Total Fines Forfeitures and Penalties		166	181	0	0
Investment Income	8911	113,371	117,944	94,400	94,400
Total Revenue from Use of Money and Property		113,371	117,944	94,400	94,400
State Other	9252	0	653	0	0
Total Intergovernmental Revenues		0	653	0	0
Special Assessments	9421	52,298	53,455	56,000	56,000
Contract Revenue	9703	366,005	530,596	683,000	683,000
Other Charges For Services	9708	31,864	25,918	611,000	611,000
Total Charges for Services		450,166	609,969	1,350,000	1,350,000
Transfers In From Other Funds	9831	2,230,000	1,929,700	1,944,800	1,944,800
Total Other Financing Sources		2,230,000	1,929,700	1,944,800	1,944,800
<b>Total Revenues</b>		<b>2,793,704</b>	<b>2,658,446</b>	<b>3,389,200</b>	<b>3,389,200</b>
Equipment Maintenance	2101	1,569	3,040	5,000	5,000
Equipment Maintenance Contracts	2102	0	0	2,500	2,500
Maintenance Supplies And Parts	2104	86	385	3,000	3,000
Cost Allocation Plan Charges	2158	14,890	19,233	9,900	9,900
Miscellaneous Expense	2159	35,469	38,431	391,000	391,000
Books And Publications	2163	300	300	0	0
Purchasing Charges ISF	2165	2,297	2,668	2,300	2,300
Engineering And Technical Surveys	2183	663,425	635,183	1,414,000	1,414,000
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	125,893	64,578	366,000	366,000
Attorney Services	2185	11,072	13,582	25,000	25,000
Contributions And Grants To Non Governmental Agencies	2196	1,015	1,015	1,000	1,000
Other Professional And Specialized Services Non ISF	2199	410,815	385,916	673,000	673,000
Information Technology ISF	2202	490	0	0	0
Management And Admin Survey ISF	2204	122,800	144,500	151,700	151,700
Public Works ISF Charges	2205	648,823	993,002	1,405,900	1,405,900
Software Subscriptions Non ISF	2236	0	9,995	0	0
Minor Equipment	2264	0	0	5,000	5,000
Total Services and Supplies		2,038,943	2,311,828	4,455,300	4,455,300
Infrastructure PWA Road And Watershed Networks	4901	0	0	550,000	550,000

Budget Unit4090 Stormwater Unincorporated

FunctionPublic Protection

ActivityFlood Control & Soil & Water Conservation

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Capital Assets	0	0	550,000	550,000
Total Expenditures and Appropriations	2,038,943	2,311,828	5,005,300	5,005,300
Net Cost	(754,760)	(346,618)	1,616,100	1,616,100

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Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

County Clerk and Recorder - 1900

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

Budget Unit Description:

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

		Budget Unit		1900 County Clerk and Recorder	
		Function		Public Protection	
		Activity		Other Protection	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Licenses And Permits	8799	484,821	541,164	550,000	550,000
Total Licenses Permits and Franchises		484,821	541,164	550,000	550,000
Investment Income	8911	11,291	34,532	12,000	12,000
Total Revenue from Use of Money and Property		11,291	34,532	12,000	12,000
Recording Fees	9561	3,089,338	3,408,348	4,088,456	4,088,456
NSF Check Charge	9707	760	412	0	0
Total Charges for Services		3,090,098	3,408,760	4,088,456	4,088,456
Other Sales	9751	36,333	39,473	40,000	40,000
Cash Overage	9789	0	1,644	0	0
Miscellaneous Revenue	9790	7,581	7,977	0	0
Total Miscellaneous Revenues		43,914	49,094	40,000	40,000
<b>Total Revenues</b>		<b>3,630,124</b>	<b>4,033,550</b>	<b>4,690,456</b>	<b>4,690,456</b>
Regular Salaries	1101	2,563,495	3,184,953	3,658,344	3,658,344
Extra Help	1102	15,864	8,343	14,300	14,300
Overtime	1105	15,881	14,352	28,600	28,600
Supplemental Payments	1106	121,302	92,251	109,408	109,408
Terminations	1107	31,603	34,205	0	0
Retirement Contribution	1121	416,919	482,945	573,162	573,162
OASDI Contribution	1122	165,197	200,760	225,688	225,688
FICA Medicare	1123	40,373	49,296	55,258	55,258
Safe Harbor	1124	597	368	376	376
Retiree Health Payment 1099	1128	30,753	35,943	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	46,996	32,502	36,737	36,737
457 Supplemental Retirement Plan	1130	489	250	0	0
Group Insurance	1141	525,731	619,937	682,045	682,045
Life Insurance For Department Heads And Management	1142	1,461	1,677	1,520	1,520
State Unemployment Insurance	1143	(54)	0	0	0
Management Disability Insurance	1144	3,417	4,963	6,160	6,160
Workers' Compensation Insurance	1165	36,119	60,884	66,466	66,466
401K Plan	1171	55,404	71,919	69,372	69,372
Legacy Health Reimbursement Arrangement	1172	0	0	33,600	33,600
Total Salaries and Employee Benefits		4,071,546	4,895,549	5,561,036	5,561,036
Communications	2031	0	1,341	1,800	1,800

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Voice Data ISF	2032	81,667	75,286	83,544	83,544
Radio Communications ISF	2033	1,665	2,060	4,400	4,400
General Insurance Allocation ISF	2071	71,668	66,356	66,786	66,786
Equipment Maintenance Contracts	2102	56,362	31,618	44,529	44,529
Maintenance Supplies And Parts	2104	25,824	18,181	28,000	28,000
Facilities And Materials Sq Ft Allocation ISF	2114	185,760	198,144	207,610	207,610
Facilities Projects ISF	2115	10,328	29,373	216,259	216,259
Other Maintenance ISF	2116	2,107	2,357	1,500	1,500
Memberships And Dues	2131	3,458	4,340	4,000	4,000
Cash Shortage	2156	16	37	0	0
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,962	2,000	2,000
Office Supplies	2161	10,992	8,806	10,000	10,000
Printing And Binding Non ISF	2162	6,128	6,181	5,000	5,000
Books And Publications	2163	1,855	1,087	3,000	3,000
Mail Center ISF	2164	55,198	54,131	55,167	55,167
Purchasing Charges ISF	2165	5,688	5,992	5,786	5,786
Graphics Charges ISF	2166	2,957	9,487	1,000	1,000
Copy Machine Chgs ISF	2167	7,583	9,249	10,593	10,593
Stores ISF	2168	6,367	4,323	7,000	7,000
Miscellaneous Office Expense	2179	75,993	21,686	76,450	76,450
Temporary Help	2192	0	0	15,000	15,000
Software Maintenance Agreements	2194	176,510	176,626	190,000	190,000
Other Professional And Specialized Services Non ISF	2199	18,097	20,611	22,760	22,760
Employee Health Services	2201	2,188	2,317	2,889	2,889
Information Technology ISF	2202	190,776	260,502	235,859	235,859
County Geographical Information Systems Expense ISF	2203	8,927	10,834	8,050	8,050
Special Services ISF	2206	7,730	8,888	6,215	6,215
Employee Benefits ISF	2210	62,819	71,659	65,338	65,338
Software Subscriptions Non ISF	2236	0	660	720	720
Building Leases And Rentals Noncounty Owned	2241	38,535	40,031	42,600	42,600
Storage Charges Non ISF	2245	61,094	62,397	64,800	64,800
Computer Equipment <5000	2261	78,125	20,257	30,000	30,000



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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Furniture And Fixtures <5000	2262	3,338	3,928	0
Library Books And Publications	2271	46,437	0	0
Education Conference And Seminars	2273	4,903	7,745	5,000
Private Vehicle Mileage	2291	8,050	9,885	8,000
Travel Expense	2292	20,504	14,783	20,000
Transportation Expense	2299	19	0	0
Motorpool ISF	2303	232	16	1,170
Total Services and Supplies	1,339,897	1,263,134	1,552,825	1,552,825
<b>Total Expenditures and Appropriations</b>	<b>5,411,442</b>	<b>6,158,683</b>	<b>7,113,861</b>	<b>7,113,861</b>
<b>Net Cost</b>	<b>1,781,318</b>	<b>2,125,133</b>	<b>2,423,405</b>	<b>2,423,405</b>

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

**Animal Services - 2860**

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

**Budget Unit Description:**

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

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

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

		Budget Unit		2860 Animal Services	
		Function		Public Protection	
		Activity		Other Protection	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Animal Licenses	8711	1,423,829	1,450,461	1,714,877	1,714,877
Total Licenses Permits and Franchises		1,423,829	1,450,461	1,714,877	1,714,877
Forfeitures And Penalties	8831	51,495	105,177	85,000	85,000
Total Fines Forfeitures and Penalties		51,495	105,177	85,000	85,000
Humane Services	9541	137,948	126,326	160,000	160,000
Contract Revenue	9703	5,149,520	5,595,930	5,786,950	5,786,950
NSF Check Charge	9707	210	35	0	0
Total Charges for Services		5,287,677	5,722,291	5,946,950	5,946,950
Other Sales	9751	263,300	211,547	265,000	265,000
Contributions And Donations	9770	33,000	33,000	33,000	33,000
Cash Overage	9789	1	101	0	0
Miscellaneous Revenue	9790	203,317	173,008	409,000	409,000
Total Miscellaneous Revenues		499,617	417,656	707,000	707,000
<b>Total Revenues</b>		<b>7,262,619</b>	<b>7,695,586</b>	<b>8,453,827</b>	<b>8,453,827</b>
Regular Salaries	1101	4,598,462	4,925,129	5,663,530	5,663,530
Extra Help	1102	91,620	120,536	108,160	108,160
Overtime	1105	205,206	225,308	202,800	202,800
Supplemental Payments	1106	215,838	165,112	176,685	176,685
Terminations	1107	183,752	124,513	0	0
Retirement Contribution	1121	741,127	760,683	800,056	800,056
OASDI Contribution	1122	321,346	341,961	346,066	346,066
FICA Medicare	1123	78,303	82,312	87,974	87,974
Safe Harbor	1124	3,300	5,238	2,844	2,844
457 Supplemental Retirement Plan	1130	2,771	3,618	0	0
Group Insurance	1141	1,025,735	1,014,454	1,075,327	1,075,327
Life Insurance For Department Heads And Management	1142	2,929	2,895	2,532	2,532
State Unemployment Insurance	1143	(133)	0	0	0
Management Disability Insurance	1144	9,837	8,770	11,226	11,226
Workers' Compensation Insurance	1165	350,754	261,716	302,529	302,529
401K Plan	1171	97,665	103,074	97,005	97,005
Legacy Health Reimbursement Arrangement	1172	0	0	26,880	26,880
Salary And Employee Benefits Current Year Adj Increase	1991	144,015	116,538	155,000	155,000
Total Salaries and Employee Benefits		8,072,528	8,261,857	9,058,614	9,058,614

Budget Unit 2860 Animal Services  
Function Public Protection  
Activity Other Protection

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Uniform Allowance	2022	15,000	11,250	12,000	12,000
Communications	2031	23,509	23,980	21,500	21,500
Voice Data ISF	2032	91,170	89,941	89,775	89,775
Radio Communications ISF	2033	24,256	12,315	14,674	14,674
Food	2041	97,560	102,603	82,682	82,682
Janitorial Supplies	2054	12,546	19,008	15,000	15,000
Other Household Expense	2056	2,220	3,199	4,000	4,000
Housekeeping Grounds ISF Charges	2058	6,804	3,642	0	0
General Insurance Allocation ISF	2071	950,802	823,082	348,483	348,483
Maintenance Supplies And Parts	2104	39,928	47,888	20,516	20,516
Facilities And Materials Sq Ft Allocation ISF	2114	571,456	658,365	649,644	649,644
Facilities Projects ISF	2115	21,279	0	0	0
Other Maintenance ISF	2116	20,502	15,995	2,500	2,500
Medical And Laboratory Supplies	2121	32,984	41,124	40,000	40,000
Pharmaceuticals	2123	332,029	358,819	300,000	300,000
Memberships And Dues	2131	3,521	1,780	3,500	3,500
Cash Shortage	2156	40	0	0	0
Miscellaneous Expense	2159	105,551	154,947	285,100	285,100
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,698	2,000	2,000
Office Supplies	2161	16,199	20,165	18,989	18,989
Books And Publications	2163	1,164	1,261	2,000	2,000
Mail Center ISF	2164	22,960	12,102	25,439	25,439
Purchasing Charges ISF	2165	12,658	14,388	13,441	13,441
Graphics Charges ISF	2166	18,291	14,395	27,000	27,000
Copy Machine Chgs ISF	2167	50,232	53,858	55,598	55,598
Stores ISF	2168	1,002	67	1,300	1,300
Board And Commission Member Compensation 1099	2181	50	450	500	500
Credit Card Fees	2190	5,606	5,001	6,000	6,000
Software Maintenance Agreements	2194	0	0	0	0
Professional Medical Services	2197	11,218	21,038	70,000	70,000
Other Professional And Specialized Services Non ISF	2199	71,887	67,542	98,236	98,236
Employee Health Services	2201	19,156	12,484	20,000	20,000

Budget Unit 2860 Animal Services  
Function Public Protection  
Activity Other Protection

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Information Technology ISF	2202	173,758	235,027	220,326	220,326
County Geographical Information Systems Expense ISF	2203	1,488	1,806	14,456	14,456
Special Services ISF	2206	17,309	20,381	20,235	20,235
Employee Benefits ISF	2210	62,658	85,137	74,672	74,672
Software Subscriptions Non ISF	2236	39,940	31,350	35,000	35,000
Building Leases And Rentals Noncounty Owned	2241	240	0	240	240
Building Leases And Rentals County Owned	2242	178,644	178,644	199,062	199,062
Computer Equipment <5000	2261	38,005	2,355	34,500	34,500
Furniture And Fixtures <5000	2262	1,844	16,431	14,500	14,500
Minor Equipment	2264	44,795	53,916	70,000	70,000
Education Conference And Seminars	2273	6,523	6,226	21,250	21,250
Private Vehicle Mileage	2291	7,339	5,043	8,500	8,500
Travel Expense	2292	5,140	12,030	12,500	12,500
Gas And Diesel Fuel ISF	2301	55,136	53,644	68,941	68,941
Transportation Charges ISF	2302	128,691	142,324	250,909	250,909
Motorpool ISF	2303	0	1,150	0	0
Transportation Work Order	2304	13,073	13,277	1,500	1,500
Transportation Charges ISF Non Uniform Guidance	2305	11,097	1,543	0	0
Utilities	2311	21,686	24,967	6,000	6,000
Services And Supplies Current Year Adj Increase	2991	10,528	11,000	15,000	15,000
Total Services and Supplies		3,399,474	3,488,639	3,297,468	3,297,468
Equipment	4601	0	0	26,691	26,691
Total Capital Assets		0	0	26,691	26,691
Transfers Out To Other Funds	5111	182,742	0	25,741	25,741
Total Other Financing Uses		182,742	0	25,741	25,741
<b>Total Expenditures and Appropriations</b>		<b>11,654,744</b>	<b>11,750,496</b>	<b>12,408,514</b>	<b>12,408,514</b>
<b>Net Cost</b>		<b>4,392,125</b>	<b>4,054,911</b>	<b>3,954,687</b>	<b>3,954,687</b>

Fund: S100 - Spay And Neuter Program

Function: Public Protection

Activity: Other Protection

Spay and Neuter Program - 2870

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Investment Income 8911	337	497	0	0
Total Revenue from Use of Money and Property	337	497	0	0
Cost Allocation Plan Revenue 9731	0	0	33	33
Total Charges for Services	0	0	33	33
Miscellaneous Revenue 9790	8,072	2,188	39,967	39,967
Total Miscellaneous Revenues	8,072	2,188	39,967	39,967
<b>Total Revenues</b>	<b>8,410</b>	<b>2,685</b>	<b>40,000</b>	<b>40,000</b>
Spay And Neuter Subvention 2142	8,120	2,415	39,941	39,941
Cost Allocation Plan Charges 2158	169	189	0	0
Purchasing Charges ISF 2165	62	81	59	59
Total Services and Supplies	8,351	2,685	40,000	40,000
<b>Total Expenditures and Appropriations</b>	<b>8,351</b>	<b>2,685</b>	<b>40,000</b>	<b>40,000</b>
<b>Net Cost</b>	<b>(58)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

Medical Examiners Office - 2880

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

Budget Unit Description:

Medical Examiners Office



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Rents And Concessions	8931	0	0	0	0
Total Revenue from Use of Money and Property		0	0	0	0
State Other	9252	0	19,637	0	0
Federal Other	9351	56,361	73,757	53,787	53,787
Other Governmental Agencies	9371	111,550	12,350	25,000	25,000
Total Intergovernmental Revenues		167,911	105,744	78,787	78,787
Other Interfund Revenue	9729	0	36,250	100,000	100,000
Total Charges for Services		0	36,250	100,000	100,000
Other Sales	9751	20,468	25,032	37,868	37,868
Opioid Settlement	9765	0	0	50,000	50,000
Miscellaneous Revenue	9790	75,740	32,667	10,000	10,000
Total Miscellaneous Revenues		96,208	57,699	97,868	97,868
Insurance Recoveries	9851	0	423	0	0
Total Other Financing Sources		0	423	0	0
<b>Total Revenues</b>		<b>264,119</b>	<b>200,117</b>	<b>276,655</b>	<b>276,655</b>
Regular Salaries	1101	2,336,321	2,462,510	2,646,818	2,646,818
Extra Help	1102	57,408	68,803	53,787	53,787
Overtime	1105	118,678	145,569	140,579	140,579
Supplemental Payments	1106	148,001	161,148	147,768	147,768
Terminations	1107	61,395	60,163	0	0
Call Back Staffing	1108	25,274	24,845	28,080	28,080
Retirement Contribution	1121	228,084	236,161	284,027	284,027
OASDI Contribution	1122	123,305	133,306	125,980	125,980
FICA Medicare	1123	39,184	41,681	44,079	44,079
Safe Harbor	1124	2,250	3,079	2,886	2,886
In-Lieu Contributions	1125	0	0	1,965	1,965
457 Supplemental Retirement Plan	1130	1,722	2,064	0	0
Group Insurance	1141	254,184	277,975	290,512	290,512
Life Insurance For Department Heads And Management	1142	652	706	480	480
State Unemployment Insurance	1143	(64)	0	0	0
Management Disability Insurance	1144	4,292	3,705	9,203	9,203
Workers' Compensation Insurance	1165	23,215	365,918	166,723	166,723
401K Plan	1171	74,905	87,007	115,470	115,470
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Salary And Employee Benefits Current Year Adj Increase	1991	135,578	125,705	145,000	145,000
Total Salaries and Employee Benefits		3,634,386	4,200,344	4,208,957	4,208,957
Uniform Allowance	2022	1,163	3,111	2,500	2,500
Communications	2031	14,353	13,024	14,500	14,500
Voice Data ISF	2032	21,721	20,974	22,229	22,229
Janitorial Supplies	2054	6,003	5,885	6,000	6,000
Janitorial Services Non ISF	2055	10,585	11,241	12,000	12,000
Other Household Expense	2056	4,102	4,224	4,500	4,500
Hazardous Material Disposal	2057	1,058	797	1,000	1,000
Housekeeping Grounds ISF Charges	2058	227	0	0	0
General Insurance Allocation ISF	2071	105,827	94,547	90,381	90,381
Equipment Maintenance	2101	1,103	810	2,000	2,000
Maintenance Supplies And Parts	2104	0	0	500	500
Buildings And Improvements Maintenance	2112	7,428	9,013	8,500	8,500
Facilities And Materials Sq Ft Allocation ISF	2114	77,160	80,244	87,174	87,174
Facilities Projects ISF	2115	0	42,691	0	0
Other Maintenance ISF	2116	549	0	0	0
Medical And Laboratory Supplies	2121	61,397	49,910	80,000	80,000
Memberships And Dues	2131	7,249	6,230	7,500	7,500
Miscellaneous Expense	2159	961	3,381	1,000	1,000
Office Expense Allowance Admin Policy VII-C-1	2160	0	783	2,000	2,000
Office Supplies	2161	5,745	4,176	5,000	5,000
Printing And Binding Non ISF	2162	0	0	500	500
Books And Publications	2163	60	0	500	500
Mail Center ISF	2164	0	0	100	100
Purchasing Charges ISF	2165	3,495	4,137	3,740	3,740
Graphics Charges ISF	2166	3,592	1,034	3,000	3,000
Copy Machine Chgs ISF	2167	5,304	5,786	6,503	6,503
Stores ISF	2168	125	543	0	0
Postage And Special Delivery	2169	857	1,310	1,300	1,300
Miscellaneous Office Expense	2179	1,684	4,027	3,000	3,000
Temporary Help	2192	0	0	0	0
Software Maintenance Agreements	2194	3,696	0	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Medical Services	2195	135,304	147,904	200,000	200,000
Other Professional And Specialized Services Non ISF	2199	209,039	264,936	315,679	315,679
Employee Health Services	2201	0	5,659	6,066	6,066
Information Technology ISF	2202	48,420	64,756	70,444	70,444
County Geographical Information Systems Expense ISF	2203	0	0	9,337	9,337
Special Services ISF	2206	67	275	200	200
Employee Benefits ISF	2210	4,777	16,963	20,000	20,000
Publications And Legal Notices	2221	0	62	500	500
Rent And Leases Equipment Noncounty Owned	2231	2,292	2,335	2,500	2,500
Software Subscriptions Non ISF	2236	26,586	5,791	30,000	30,000
Storage Charges Non ISF	2245	1,211	6,342	5,000	5,000
Computer Equipment <5000	2261	2,391	19,178	3,000	3,000
Furniture And Fixtures <5000	2262	862	644	1,000	1,000
Minor Equipment	2264	2,368	11,949	3,000	3,000
Training ISF	2272	0	0	100	100
Education Conference And Seminars	2273	4,178	3,701	6,000	6,000
Private Vehicle Mileage	2291	7,931	8,090	10,000	10,000
Travel Expense	2292	4,748	8,923	10,000	10,000
Freight, Express, Other Delivery	2293	19	0	500	500
Transportation Expense	2299	0	20	0	0
Gas And Diesel Fuel ISF	2301	16,337	9,772	20,670	20,670
Transportation Charges ISF	2302	30,573	38,870	48,848	48,848
Motorpool ISF	2303	1,923	689	2,000	2,000
Transportation Work Order	2304	2,791	8,736	5,000	5,000
Transportation Charges ISF Non Uniform Guidance	2305	1,182	249	200	200
Utilities	2311	19,862	19,599	20,000	20,000
Services And Supplies Current Year Adj Increase	2991	2,106	2,432	2,500	2,500
Total Services and Supplies		870,410	1,015,751	1,157,971	1,157,971
Total Expenditures and Appropriations		4,504,796	5,216,095	5,366,928	5,366,928
Net Cost		4,240,677	5,015,978	5,090,273	5,090,273

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

RMA Operations - 2900

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

Budget Unit Description:

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

		Budget Unit		2900 RMA Operations	
		Function		Public Protection	
		Activity		Other Protection	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Planning And Engineering Services	9481	55,973	182,046	300,000	300,000
Other Charges For Services	9708	14,905	9,908	16,258	16,258
Other Interfund Revenue	9729	0	0	71,548	71,548
Total Charges for Services		70,878	191,953	387,806	387,806
Other Sales	9751	3,755	5,857	7,667	7,667
Cash Overage	9789	1	5	0	0
Miscellaneous Revenue	9790	679	144	4,295	4,295
Total Miscellaneous Revenues		4,435	6,007	11,962	11,962
<b>Total Revenues</b>		<b>75,313</b>	<b>197,960</b>	<b>399,768</b>	<b>399,768</b>
Regular Salaries	1101	2,491,570	2,718,942	2,753,135	2,753,135
Extra Help	1102	43,802	61,035	106,942	106,942
Overtime	1105	168	1,743	0	0
Supplemental Payments	1106	119,498	104,541	105,992	105,992
Terminations	1107	149,215	153,952	0	0
Retirement Contribution	1121	371,541	387,131	408,123	408,123
OASDI Contribution	1122	160,085	177,050	181,550	181,550
FICA Medicare	1123	40,742	44,250	45,281	45,281
Safe Harbor	1124	1,163	1,534	950	950
457 Supplemental Retirement Plan	1130	953	1,064	0	0
Group Insurance	1141	380,108	424,589	469,560	469,560
Life Insurance For Department Heads And Management	1142	965	1,000	640	640
State Unemployment Insurance	1143	(61)	0	0	0
Management Disability Insurance	1144	8,181	8,209	10,540	10,540
Workers' Compensation Insurance	1165	56,109	41,676	33,101	33,101
401K Plan	1171	74,009	75,220	62,438	62,438
Legacy Health Reimbursement Arrangement	1172	0	0	16,800	16,800
Salary And Employee Benefits Current Year Adj Decrease	1992	(81,309)	(71,499)	0	0
Total Salaries and Employee Benefits		3,816,739	4,130,439	4,195,052	4,195,052
Clothing And Personal Supplies	2021	661	2,088	1,743	1,743
Communications	2031	42,688	37,126	37,688	37,688
Voice Data ISF	2032	47,143	119,356	107,632	107,632
Housekeeping Grounds ISF Charges	2058	0	0	1,040	1,040
General Insurance Allocation ISF	2071	37,430	32,030	33,385	33,385

		Budget Unit		2900 RMA Operations	
		Function		Public Protection	
		Activity		Other Protection	
Detail by Revenue Category and Expenditure Object		2023-24	2024-25	2025-26	2025-26
		Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1		2	3	4	5
Facilities And Materials Sq Ft Allocation ISF	2114	103,788	110,652	116,164	116,164
Facilities Projects ISF	2115	0	0	0	0
Other Maintenance ISF	2116	1,915	3,018	13,478	13,478
Memberships And Dues	2131	2,729	2,921	1,500	1,500
Miscellaneous Expense	2159	0	0	556	556
Office Expense Allowance Admin Policy VII-C-1	2160	0	303	0	0
Office Supplies	2161	15,765	10,514	10,000	10,000
Books And Publications	2163	706	743	3,123	3,123
Mail Center ISF	2164	41,235	34,816	38,146	38,146
Purchasing Charges ISF	2165	3,158	3,430	3,421	3,421
Graphics Charges ISF	2166	1,025	1,233	1,025	1,025
Copy Machine Chgs ISF	2167	21,805	20,294	25,744	25,744
Stores ISF	2168	3,182	2,765	4,204	4,204
Miscellaneous Office Expense	2179	2,038	1,446	1,090	1,090
Engineering And Technical Surveys	2183	55,973	200,953	300,000	300,000
Marketing And Advertising	2193	301	678	301	301
Software Maintenance Agreements	2194	174,613	207,731	415,653	415,653
Other Professional And Specialized Services Non ISF	2199	78,578	58,369	35,250	35,250
Employee Health Services	2201	625	1,350	1,240	1,240
Information Technology ISF	2202	62,165	326,214	201,983	201,983
County Geographical Information Systems Expense ISF	2203	41,979	41,670	330,942	330,942
Public Works ISF Charges	2205	0	0	0	0
Special Services ISF	2206	4,263	8,145	3,280	3,280
Employee Benefits ISF	2210	37,232	34,153	37,336	37,336
Software Subscriptions Non ISF	2236	46,762	57,690	31,000	31,000
Storage Charges ISF	2244	811	733	683	683
Computer Equipment <5000	2261	125,970	183,185	160,000	160,000
Furniture And Fixtures <5000	2262	11,175	4,472	5,002	5,002
Minor Equipment	2264	2,693	0	2,693	2,693
Education Conference And Seminars	2273	4,536	8,094	4,137	4,137
Private Vehicle Mileage	2291	7,593	7,296	7,200	7,200
Travel Expense	2292	6,152	8,607	2,487	2,487

		Budget Unit		2900 RMA Operations	
		Function		Public Protection	
		Activity		Other Protection	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Freight, Express, Other Delivery	2293	811	0	811	811
Gas And Diesel Fuel Non ISF	2294	43	0	43	43
Gas And Diesel Fuel ISF	2301	93	0	110	110
Transportation Charges ISF	2302	38	0	0	0
Motorpool ISF	2303	0	69	0	0
Total Services and Supplies		987,675	1,532,144	1,940,090	1,940,090
Total Expenditures and Appropriations		4,804,414	5,662,583	6,135,142	6,135,142
Net Cost		4,729,101	5,464,623	5,735,374	5,735,374

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

RMA Planning Department - 2910

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

Budget Unit Description:

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



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Zoning Permits Administration	8751	386,273	383,990	416,115	416,115
Other Licenses And Permits Indirect Revenue	8798	1,210,366	1,448,787	1,058,158	1,058,158
Other Licenses And Permits	8799	47,067	46,019	21,345	21,345
Total Licenses Permits and Franchises		1,643,705	1,878,796	1,495,618	1,495,618
Forfeitures And Penalties	8831	750	0	0	0
Total Fines Forfeitures and Penalties		750	0	0	0
State Other	9252	13,970	95,973	0	0
Total Intergovernmental Revenues		13,970	95,973	0	0
Planning And Engineering Services	9481	1,675,798	1,593,001	1,714,246	1,714,246
Other Charges For Services	9708	17,863	4,590	70,000	70,000
Total Charges for Services		1,693,660	1,597,592	1,784,246	1,784,246
Cash Overage	9789	5	0	0	0
Miscellaneous Revenue	9790	151,118	245,854	731,627	731,627
Total Miscellaneous Revenues		151,122	245,854	731,627	731,627
<b>Total Revenues</b>		<b>3,503,208</b>	<b>3,818,216</b>	<b>4,011,491</b>	<b>4,011,491</b>
Regular Salaries	1101	4,375,763	4,562,180	4,610,589	4,610,589
Extra Help	1102	109,037	67,949	39,935	39,935
Overtime	1105	0	3,454	0	0
Supplemental Payments	1106	237,204	207,112	212,914	212,914
Terminations	1107	84,745	90,121	0	0
Retirement Contribution	1121	698,760	691,256	673,165	673,165
OASDI Contribution	1122	284,190	295,533	298,558	298,558
FICA Medicare	1123	70,448	72,156	72,844	72,844
Safe Harbor	1124	1,846	1,317	1,915	1,915
457 Supplemental Retirement Plan	1130	1,513	913	0	0
Group Insurance	1141	560,689	596,950	597,119	597,119
Life Insurance For Department Heads And Management	1142	1,617	1,598	1,088	1,088
State Unemployment Insurance	1143	(108)	0	0	0
Management Disability Insurance	1144	9,226	8,865	12,052	12,052
Workers' Compensation Insurance	1165	94,506	67,603	62,045	62,045
401K Plan	1171	132,935	142,274	118,311	118,311
Legacy Health Reimbursement Arrangement	1172	0	0	16,800	16,800

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Salary And Employee Benefits Current Year Adj Increase	1991	630	0	0	0
Total Salaries and Employee Benefits		6,663,000	6,809,281	6,717,335	6,717,335
Clothing And Personal Supplies	2021	3,889	1,029	3,000	3,000
Communications	2031	13,440	11,689	10,000	10,000
Voice Data ISF	2032	27,733	30,489	30,105	30,105
Housekeeping Grounds ISF Charges	2058	0	0	57	57
General Insurance Allocation ISF	2071	1,217,743	1,300,235	1,312,456	1,312,456
Facilities And Materials Sq Ft Allocation ISF	2114	208,572	222,408	233,473	233,473
Facilities Projects ISF	2115	14,954	20,358	10,000	10,000
Other Maintenance ISF	2116	9,034	5,750	15,000	15,000
Memberships And Dues	2131	2,818	2,094	3,018	3,018
Cash Shortage	2156	0	(0)	0	0
Miscellaneous Expense	2159	500	0	50	50
Office Supplies	2161	5,452	2,672	5,614	5,614
Printing And Binding Non ISF	2162	0	0	3,000	3,000
Books And Publications	2163	1,509	1,478	7,305	7,305
Mail Center ISF	2164	9,302	5,581	10,483	10,483
Purchasing Charges ISF	2165	3,183	4,022	3,874	3,874
Graphics Charges ISF	2166	7,891	313,741	9,628	9,628
Copy Machine Chgs ISF	2167	5,830	6,071	7,359	7,359
Stores ISF	2168	427	223	834	834
Miscellaneous Office Expense	2179	642	3,897	1,352	1,352
Board And Commission Member Compensation 1099	2181	8,250	6,150	15,150	15,150
Marketing And Advertising	2193	45,580	945	11,765	11,765
Software Maintenance Agreements	2194	17,118	19,495	10,000	10,000
Other Professional And Specialized Services Non ISF	2199	750,721	682,082	1,678,611	1,678,611
Employee Health Services	2201	1,336	4,421	4,285	4,285
Information Technology ISF	2202	30,111	26,076	19,631	19,631
Public Works ISF Charges	2205	0	0	0	0
Special Services ISF	2206	7,351	9,715	0	0
Employee Benefits ISF	2210	50,012	44,947	37,336	37,336
Publications And Legal Notices	2221	82,597	42,674	155,627	155,627

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Software Subscriptions Non ISF 2236	35,349	32,675	35,349	35,349
Storage Charges ISF 2244	9,028	9,026	7,909	7,909
Computer Equipment <5000 2261	5,758	2,860	6,563	6,563
Furniture And Fixtures <5000 2262	2,339	1,224	8,166	8,166
Minor Equipment 2264	0	0	0	0
Education Conference And Seminars 2273	17,695	16,179	18,670	18,670
Private Vehicle Mileage 2291	2,947	2,506	2,947	2,947
Travel Expense 2292	3,784	7,121	4,240	4,240
Motorpool ISF 2303	2,892	399	4,078	4,078
Total Services and Supplies	2,605,787	2,840,231	3,686,935	3,686,935
<b>Total Expenditures and Appropriations</b>	<b>9,268,787</b>	<b>9,649,512</b>	<b>10,404,270</b>	<b>10,404,270</b>
<b>Net Cost</b>	<b>5,765,579</b>	<b>5,831,296</b>	<b>6,392,779</b>	<b>6,392,779</b>

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

Public Administrator / Public Guardian - 3440

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Licenses And Permits	8799	11,417	16,606	0	0
Total Licenses Permits and Franchises		11,417	16,606	0	0
Investment Income	8911	21,484	71,226	27,000	27,000
Total Revenue from Use of Money and Property		21,484	71,226	27,000	27,000
State Mental Health	9111	0	0	0	0
Total Intergovernmental Revenues		0	0	0	0
Estate Fees	9531	47,508	0	10,000	10,000
Total Charges for Services		47,508	0	10,000	10,000
Miscellaneous Revenue	9790	141,084	97,170	42,412	42,412
Total Miscellaneous Revenues		141,084	97,170	42,412	42,412
<b>Total Revenues</b>		<b>221,493</b>	<b>185,003</b>	<b>79,412</b>	<b>79,412</b>
Regular Salaries	1101	1,040,753	294,080	323,460	323,460
Overtime	1105	6,996	0	0	0
Supplemental Payments	1106	76,811	11,089	11,960	11,960
Terminations	1107	35,862	5,012	0	0
Call Back Staffing	1108	116	0	0	0
Retirement Contribution	1121	185,837	46,369	51,666	51,666
OASDI Contribution	1122	72,805	19,172	20,796	20,796
FICA Medicare	1123	17,027	4,484	4,864	4,864
Group Insurance	1141	241,941	56,572	57,802	57,802
Life Insurance For Department Heads And Management	1142	672	169	120	120
State Unemployment Insurance	1143	(41)	0	0	0
Management Disability Insurance	1144	1,183	609	701	701
Workers' Compensation Insurance	1165	31,998	7,275	7,130	7,130
401K Plan	1171	29,658	8,808	8,705	8,705
Legacy Health Reimbursement Arrangement	1172	0	0	3,360	3,360
Salary And Employee Benefits Current Year Adj Decrease	1992	(1,430,589)	0	0	0
Total Salaries and Employee Benefits		311,029	453,640	490,564	490,564
Communications	2031	4,309	4,019	0	0
Voice Data ISF	2032	10,369	4,229	5,067	5,067
General Insurance Allocation ISF	2071	60,315	6,402	40,812	40,812
Witness And Interpreter Expense	2091	1,145	0	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Facilities And Materials Sq Ft Allocation ISF	2114	4,032	4,308	4,267	4,267
Other Maintenance ISF	2116	0	312	0	0
Memberships And Dues	2131	5,915	1,965	1,000	1,000
Miscellaneous Expense	2159	(31,510)	(493)	0	0
Office Supplies	2161	3,171	193	0	0
Books And Publications	2163	0	592	540	540
Mail Center ISF	2164	6,537	3,121	7,545	7,545
Purchasing Charges ISF	2165	887	999	968	968
Graphics Charges ISF	2166	303	1,225	0	0
Copy Machine Chgs ISF	2167	6,295	5,501	7,679	7,679
Stores ISF	2168	1,947	421	0	0
Miscellaneous Office Expense	2179	44	70	0	0
Software Maintenance Agreements	2194	42,840	18,169	0	0
Other Professional And Specialized Services Non ISF	2199	326	320	21,948	21,948
Information Technology ISF	2202	11,763	2,371	2,244	2,244
Special Services ISF	2206	1,324	1,596	1,152	1,152
Employee Benefits ISF	2210	25,977	7,531	9,334	9,334
Storage Charges ISF	2244	2,993	0	311	311
Long Term Lease Other Rent	2249	0	0	0	0
Computer Equipment <5000	2261	0	0	0	0
Minor Equipment	2264	0	0	0	0
Library Books And Publications	2271	2,670	0	0	0
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	435	3,048	0	0
Private Vehicle Mileage	2291	672	90	0	0
Travel Expense	2292	9,774	3,160	600	600
Transportation Expense	2299	1,385	0	1,000	1,000
Gas And Diesel Fuel ISF	2301	5,799	792	7,194	7,194
Transportation Charges ISF	2302	26,673	5,654	0	0
Motorpool ISF	2303	4,906	145	3,892	3,892
Transportation Charges ISF Non Uniform Guidance	2305	1,172	0	0	0
Services And Supplies Current Year Adj Decrease	2992	(368,405)	0	0	0

Budget Unit3440 Public Administrator / Public Guardian

FunctionPublic Protection

ActivityOther Protection

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Services and Supplies	(155,937)	75,739	115,553	115,553
Aid Payments Recipients3111	(4,634)	216	60,500	60,500
Aid Payments Recipients 10993112	79,129	63,134	4,500	4,500
Lease Principal3316	0	0	0	0
Interest On Lease3456	0	0	0	0
Total Other Charges	74,495	63,350	65,000	65,000
Total Expenditures and Appropriations	229,588	592,729	671,117	671,117
Net Cost	8,095	407,726	591,705	591,705

Fund: G001 - General Fund

Function: Public Protection

Activity: Other Protection

Public Works Integrated Waste Management Division - 4040

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

Budget Unit Description:

Public Works Integrated Waste Management Division



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Rents And Concessions	8931	1,500	0	1,500	1,500
Total Revenue from Use of Money and Property		1,500	0	1,500	1,500
State Other	9252	62,413	166,254	211,200	211,200
Other Governmental Agencies	9371	32,616	46,100	27,000	27,000
Total Intergovernmental Revenues		95,029	212,354	238,200	238,200
Planning And Engineering Services	9481	2,833,566	3,372,278	4,773,553	4,773,553
Other Charges For Services	9708	74,966	375,016	375,000	375,000
Public Works Services	9716	3,174	771	4,000	4,000
Total Charges for Services		2,911,707	3,748,065	5,152,553	5,152,553
Miscellaneous Revenue	9790	597	0	500	500
Total Miscellaneous Revenues		597	0	500	500
<b>Total Revenues</b>		<b>3,008,833</b>	<b>3,960,419</b>	<b>5,392,753</b>	<b>5,392,753</b>
Regular Salaries	1101	705,313	626,536	994,809	994,809
Extra Help	1102	0	0	16,016	16,016
Supplemental Payments	1106	35,310	27,145	40,922	40,922
Terminations	1107	50,436	319	0	0
Retirement Contribution	1121	122,078	101,424	158,781	158,781
OASDI Contribution	1122	48,225	41,241	64,215	64,215
FICA Medicare	1123	11,684	9,645	15,250	15,250
Safe Harbor	1124	0	0	1,419	1,419
Group Insurance	1141	63,163	53,042	91,921	91,921
Life Insurance For Department Heads And Management	1142	274	242	328	328
State Unemployment Insurance	1143	(19)	0	0	0
Management Disability Insurance	1144	993	899	1,869	1,869
Workers' Compensation Insurance	1165	17,747	16,336	17,338	17,338
401K Plan	1171	19,743	18,094	25,067	25,067
Legacy Health Reimbursement Arrangement	1172	0	0	5,600	5,600
Total Salaries and Employee Benefits		1,074,946	894,923	1,433,535	1,433,535
Clothing And Personal Supplies	2021	855	464	500	500
Communications	2031	1,162	2,356	1,700	1,700
Voice Data ISF	2032	10,660	9,566	9,928	9,928
Food	2041	0	0	500	500
Housekeeping Grounds ISF Charges	2058	14,330	13,118	0	0
General Insurance Allocation ISF	2071	11,817	10,890	10,904	10,904

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Equipment Maintenance	2101	0	0	2,650	2,650
Equipment Maintenance Contracts	2102	0	223	0	0
Maintenance Supplies And Parts	2104	11,583	4,232	10,000	10,000
Buildings And Improvements Maintenance	2112	0	71	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	42,921	44,268	45,234	45,234
Facilities Projects ISF	2115	73,333	73,333	0	0
Other Maintenance ISF	2116	60,731	8,139	10,000	10,000
Memberships And Dues	2131	2,890	2,000	2,800	2,800
Miscellaneous Expense	2159	51,647	23,454	85,700	85,700
Office Supplies	2161	1,769	883	1,500	1,500
Printing And Binding Non ISF	2162	36	0	0	0
Books And Publications	2163	294	0	300	300
Mail Center ISF	2164	7,608	0	11,000	11,000
Purchasing Charges ISF	2165	1,609	2,362	2,319	2,319
Graphics Charges ISF	2166	17,961	17,300	22,000	22,000
Copy Machine Chgs ISF	2167	0	556	0	0
Stores ISF	2168	139	0	100	100
Miscellaneous Office Expense	2179	0	13	500	500
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	12,881	448,898	380,000	380,000
Lab Services - Non Medical	2188	644	0	0	0
Marketing And Advertising	2193	10,820	9,649	35,000	35,000
Software Maintenance Agreements	2194	14,276	48,983	36,400	36,400
Professional Medical Services	2197	384	0	0	0
Other Professional And Specialized Services Non ISF	2199	532,944	749,737	1,749,000	1,749,000
Employee Health Services	2201	102	1,285	600	600
Information Technology ISF	2202	19,399	21,716	24,211	24,211
County Geographical Information Systems Expense ISF	2203	8,584	10,418	14,789	14,789
Management And Admin Survey ISF	2204	294,901	299,011	406,440	406,440
Public Works ISF Charges	2205	248,096	265,220	300,000	300,000
Special Services ISF	2206	271	280	500	500
Employee Benefits ISF	2210	31,386	27,942	28,002	28,002
Rent And Leases Equipment Noncounty Owned	2231	417	0	1,000	1,000

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Software Subscriptions Non ISF	2236	5,696	26,180	32,676	32,676
Computer Equipment <5000	2261	21,269	0	5,900	5,900
Furniture And Fixtures <5000	2262	2,311	1,221	2,000	2,000
Minor Equipment	2264	17,097	0	78,800	78,800
Education Conference And Seminars	2273	5,531	1,900	9,300	9,300
Private Vehicle Mileage	2291	533	0	1,000	1,000
Travel Expense	2292	4,005	1,377	10,000	10,000
Gas And Diesel Fuel ISF	2301	816	443	1,030	1,030
Transportation Charges ISF	2302	3,274	3,025	6,276	6,276
Motorpool ISF	2303	499	33	159	159
Transportation Work Order	2304	572	808	0	0
Transportation Charges ISF Non Uniform Guidance	2305	225	32	0	0
Utilities	2311	4,681	6,871	7,500	7,500
Total Services and Supplies		1,552,961	2,138,256	3,348,218	3,348,218
Transfers Out To Other Funds	5111	0	0	611,000	611,000
Total Other Financing Uses		0	0	611,000	611,000
<b>Total Expenditures and Appropriations</b>		<b>2,627,907</b>	<b>3,033,179</b>	<b>5,392,753</b>	<b>5,392,753</b>
<b>Net Cost</b>		<b>(380,926)</b>	<b>(927,240)</b>	<b>0</b>	<b>0</b>

Fund: S080 - Fish And Wildlife

Function: Public Protection

Activity: Other Protection

Fish and Wildlife - 5160

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

Budget Unit Description:

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

Budget Unit5160 Fish and Wildlife

FunctionPublic Protection

ActivityOther Protection

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Other Court Fines8821	1,250	9,847	5,000	5,000
Total Fines Forfeitures and Penalties	1,250	9,847	5,000	5,000
Investment Income8911	885	400	250	250
Total Revenue from Use of Money and Property	885	400	250	250
Court Services9521	2,668	9,058	7,250	7,250
Total Charges for Services	2,668	9,058	7,250	7,250
Total Revenues	4,802	19,305	12,500	12,500
Cost Allocation Plan Charges2158	16	13	15	15
Total Services and Supplies	16	13	15	15
Interfund Expense Administrative3912	3,000	3,000	3,000	3,000
Total Other Charges	3,000	3,000	3,000	3,000
Transfers Out To Other Funds5111	23,445	0	17,235	17,235
Total Other Financing Uses	23,445	0	17,235	17,235
Total Expenditures and Appropriations	26,461	3,013	20,250	20,250
Net Cost	21,658	(16,292)	7,750	7,750

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

RMA Environmental Health Dept - 2930

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Business Licenses	8721	5,222,301	5,594,908	5,502,729	5,502,729
Hazard Material Permit	8722	3,652,982	3,959,587	3,935,631	3,935,631
Construction Permits	8731	150,591	199,873	167,568	167,568
Zoning Permits Administration	8751	75,803	47,567	44,125	44,125
Special Use Permit	8772	2,220,771	2,286,113	2,220,253	2,220,253
Other Licenses And Permits	8799	207,279	260,399	216,500	216,500
Total Licenses Permits and Franchises		11,529,727	12,348,447	12,086,806	12,086,806
Penalties And Costs On Delinquent Taxes	8841	3,639	3,954	3,611	3,611
Total Fines Forfeitures and Penalties		3,639	3,954	3,611	3,611
Investment Income	8911	0	11,692	1,000	1,000
Total Revenue from Use of Money and Property		0	11,692	1,000	1,000
State Motor Vehicle Match	9034	80,000	80,000	80,000	80,000
State Other	9252	235,187	212,533	212,022	212,022
Total Intergovernmental Revenues		315,187	292,533	292,022	292,022
Special Assessments	9421	1,448,059	1,577,806	1,588,879	1,588,879
Planning And Engineering Services	9481	313,182	294,484	0	0
Other Charges For Services	9708	0	0	0	0
Total Charges for Services		1,761,241	1,872,290	1,588,879	1,588,879
Other Sales	9751	0	21,040	70,000	70,000
Cash Overage	9789	24	5	0	0
Miscellaneous Revenue	9790	30,615	2,140	130,000	130,000
Total Miscellaneous Revenues		30,639	23,186	200,000	200,000
Insurance Recoveries	9851	226	461	0	0
Total Other Financing Sources		226	461	0	0
<b>Total Revenues</b>		<b>13,640,659</b>	<b>14,552,563</b>	<b>14,172,318</b>	<b>14,172,318</b>
Regular Salaries	1101	6,220,525	6,454,891	6,980,141	6,980,141
Extra Help	1102	196,873	266,385	264,100	264,100
Overtime	1105	1,721	26,684	0	0
Supplemental Payments	1106	456,517	434,661	439,805	439,805
Terminations	1107	252,320	145,596	0	0
Retirement Contribution	1121	1,129,432	1,108,002	1,136,438	1,136,438
OASDI Contribution	1122	427,757	435,787	456,664	456,664
FICA Medicare	1123	104,171	106,726	111,579	111,579
Safe Harbor	1124	6,419	10,981	6,517	6,517
Retiree Health Payment 1099	1128	42,924	26,645	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
457 Supplemental Retirement Plan	1130	5,623	7,625	0	0
Group Insurance	1141	977,655	1,037,188	1,121,021	1,121,021
Life Insurance For Department Heads And Management	1142	2,740	2,763	2,568	2,568
State Unemployment Insurance	1143	(167)	0	0	0
Management Disability Insurance	1144	5,113	5,307	5,720	5,720
Workers' Compensation Insurance	1165	168,992	95,524	85,280	85,280
401K Plan	1171	164,867	173,200	178,841	178,841
Legacy Health Reimbursement Arrangement	1172	0	0	52,640	52,640
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Total Salaries and Employee Benefits		10,163,483	10,337,964	10,841,314	10,841,314
Agricultural	2011	72,723	49,710	72,723	72,723
Clothing And Personal Supplies	2021	19,922	8,658	21,438	21,438
Uniform Allowance	2022	610	573	0	0
Communications	2031	29,720	41,593	35,968	35,968
Voice Data ISF	2032	52,058	55,178	56,800	56,800
Hazardous Material Disposal	2057	0	0	0	0
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	337,724	299,980	241,195	241,195
Equipment Maintenance	2101	75	0	5,033	5,033
Maintenance Supplies And Parts	2104	140	0	140	140
Facilities And Materials Sq Ft Allocation ISF	2114	285,696	347,610	401,120	401,120
Facilities Projects ISF	2115	21,505	29,142	25,000	25,000
Other Maintenance ISF	2116	639	1,595	5,320	5,320
Medical And Laboratory Supplies	2121	36,938	27,110	43,187	43,187
Memberships And Dues	2131	22,309	20,774	26,239	26,239
Cash Shortage	2156	30	3	0	0
Miscellaneous Expense	2159	388	0	404	404
Office Supplies	2161	17,750	15,145	23,192	23,192
Printing And Binding Non ISF	2162	0	0	17,838	17,838
Books And Publications	2163	968	0	6,682	6,682
Mail Center ISF	2164	43,110	55,941	48,672	48,672
Purchasing Charges ISF	2165	4,950	5,778	5,270	5,270



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Graphics Charges ISF	2166	114,506	44,371	31,762	31,762
Copy Machine Chgs ISF	2167	11,365	16,722	13,469	13,469
Stores ISF	2168	7,229	6,751	7,388	7,388
Miscellaneous Office Expense	2179	2,294	3,257	4,092	4,092
Marketing And Advertising	2193	3,086	890	6,610	6,610
Software Maintenance Agreements	2194	31,694	31,474	15,368	15,368
Other Medical Services	2195	954	2,190	2,408	2,408
Other Professional And Specialized Services Non ISF	2199	112,431	106,235	108,335	108,335
Employee Health Services	2201	14,021	14,609	21,906	21,906
Information Technology ISF	2202	43,398	40,229	35,198	35,198
Special Services ISF	2206	8,067	4,668	6,726	6,726
Employee Benefits ISF	2210	94,685	86,478	84,006	84,006
Publications And Legal Notices	2221	50	450	346	346
Rent And Leases Equipment Noncounty Owned	2231	440	437	0	0
Software Subscriptions Non ISF	2236	189,350	168,015	239,300	239,300
Storage Charges ISF	2244	1,672	1,965	1,631	1,631
Computer Equipment <5000	2261	26,029	12,331	23,000	23,000
Furniture And Fixtures <5000	2262	1,677	1,964	15,000	15,000
Minor Equipment	2264	3,313	3,033	6,080	6,080
Education Conference And Seminars	2273	21,829	24,221	44,488	44,488
Private Vehicle Mileage	2291	957	653	4,296	4,296
Travel Expense	2292	32,145	32,203	42,958	42,958
Freight, Express, Other Delivery	2293	0	0	123	123
Gas And Diesel Fuel Non ISF	2294	0	0	54	54
Transportation Expense	2299	0	0	0	0
Gas And Diesel Fuel ISF	2301	61,506	55,228	76,231	76,231
Transportation Charges ISF	2302	271,925	273,924	298,297	298,297
Motorpool ISF	2303	0	525	0	0
Transportation Work Order	2304	8,550	9,954	10,994	10,994
Transportation Charges ISF Non Uniform Guidance	2305	11,309	1,664	0	0
Total Services and Supplies		2,021,736	1,903,229	2,136,287	2,136,287
<b>Total Expenditures and Appropriations</b>		<b>12,185,218</b>	<b>12,241,194</b>	<b>12,977,601</b>	<b>12,977,601</b>
<b>Net Cost</b>		<b>(1,455,441)</b>	<b>(2,311,369)</b>	<b>(1,194,717)</b>	<b>(1,194,717)</b>

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

**HCA Emergency Medical Services - 3090**

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

**Budget Unit Description:**

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Maddy Emergency Medical Services Fund Revenue	8822	2,716,561	1,930,953	2,824,312	2,824,312
Forfeitures And Penalties	8831	328,960	325,400	328,496	328,496
Total Fines Forfeitures and Penalties		3,045,521	2,256,353	3,152,808	3,152,808
Other State Health	9131	327,887	349,720	327,248	327,248
Federal Other	9351	994,791	1,186,435	1,412,568	1,412,568
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		1,322,678	1,536,155	1,739,816	1,739,816
Administrative Services Fees	9705	555,996	578,232	505,000	505,000
Other Charges For Services	9708	230,406	319,013	374,864	374,864
Total Charges for Services		786,402	897,245	879,864	879,864
Miscellaneous Revenue	9790	16,262	14,142	0	0
Total Miscellaneous Revenues		16,262	14,142	0	0
<b>Total Revenues</b>		<b>5,170,863</b>	<b>4,703,896</b>	<b>5,772,488</b>	<b>5,772,488</b>
Regular Salaries	1101	1,331,789	1,640,061	1,879,080	1,879,080
Extra Help	1102	0	0	0	0
Overtime	1105	709	3,065	0	0
Supplemental Payments	1106	39,372	45,480	63,008	63,008
Terminations	1107	49,159	36,100	0	0
Retirement Contribution	1121	188,637	227,341	263,347	263,347
OASDI Contribution	1122	87,303	106,574	119,731	119,731
FICA Medicare	1123	20,861	25,289	28,160	28,160
Retiree Health Payment 1099	1128	16,717	17,971	0	0
Group Insurance	1141	179,186	216,108	252,588	252,588
Life Insurance For Department Heads And Management	1142	534	636	403	403
State Unemployment Insurance	1143	(30)	0	0	0
Management Disability Insurance	1144	6,083	6,119	7,789	7,789
Workers' Compensation Insurance	1165	32,457	32,705	39,120	39,120
401K Plan	1171	31,015	37,008	28,526	28,526
Legacy Health Reimbursement Arrangement	1172	0	0	8,960	8,960
Salary And Employee Benefits Current Year Adj Increase	1991	765,465	763,655	790,000	790,000
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	0	0
Total Salaries and Employee Benefits		2,749,257	3,158,111	3,480,712	3,480,712

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Clothing And Personal Supplies	2021	6,410	12,866	6,000	6,000
Communications	2031	16,556	12,390	14,766	14,766
Voice Data ISF	2032	43,212	46,564	39,495	39,495
Radio Communications ISF	2033	0	4,761	1,599	1,599
Food	2041	380	949	2,400	2,400
Kitchen Supplies	2051	0	0	200	200
Janitorial Supplies	2054	562	896	0	0
Other Household Expense	2056	22,156	30,762	16,700	16,700
Housekeeping Grounds ISF Charges	2058	3,395	1,193	0	0
General Insurance Allocation ISF	2071	511	1,194	2,036	2,036
Insurance	2072	972	853	900	900
Equipment Maintenance	2101	14,487	11,647	13,250	13,250
Equipment Maintenance Contracts	2102	3,905	3,759	3,800	3,800
Maintenance Supplies And Parts	2104	7,402	277	1,450	1,450
Buildings And Improvements Maintenance	2112	302	4,183	500	500
Facilities And Materials Sq Ft Allocation ISF	2114	178,651	200,212	177,989	177,989
Other Maintenance ISF	2116	4,275	114	1,000	1,000
Medical And Laboratory Supplies	2121	4,729	27,673	19,706	19,706
Memberships And Dues	2131	2,482	8,885	4,050	4,050
Miscellaneous Expense	2159	647	21,637	1,000	1,000
Office Supplies	2161	9,280	8,137	15,800	15,800
Books And Publications	2163	122	0	100	100
Mail Center ISF	2164	2	70	117	117
Purchasing Charges ISF	2165	7,175	8,389	7,845	7,845
Graphics Charges ISF	2166	800	3,592	1,500	1,500
Copy Machine Chgs ISF	2167	23,877	10,329	8,427	8,427
Stores ISF	2168	204	36	0	0
Miscellaneous Office Expense	2179	835	856	0	0
Attorney Services	2185	12,326	0	16,000	16,000
Credit Card Fees	2190	1,909	1,901	2,000	2,000
Marketing And Advertising	2193	0	0	0	0
Software Maintenance Agreements	2194	51,040	52,858	64,000	64,000
Professional Medical Services	2197	145,325	146,412	160,000	160,000
Other Professional And Specialized Services Non ISF	2199	214,432	162,528	285,000	285,000

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Employee Health Services	2201	677	538	0	0
Information Technology ISF	2202	17,765	28,153	21,451	21,451
Special Services ISF	2206	534	3,207	1,060	1,060
Employee Benefits ISF	2210	28,665	37,171	23,434	23,434
Rent And Leases Equipment Noncounty Owned	2231	0	0	146	146
Software Subscriptions Non ISF	2236	130,253	217,224	218,875	218,875
Building Leases And Rentals County Owned	2242	25,433	29,930	27,381	27,381
Storage Charges Non ISF	2245	898	343	900	900
Computer Equipment <5000	2261	1,385	399	7,265	7,265
Furniture And Fixtures <5000	2262	2,119	0	1,200	1,200
Minor Equipment	2264	137,418	30,662	13,700	13,700
Training ISF	2272	0	0	100	100
Education Conference And Seminars	2273	9,644	12,820	29,800	29,800
Private Vehicle Mileage	2291	3,010	2,701	2,668	2,668
Travel Expense	2292	19,887	34,452	32,800	32,800
Freight, Express, Other Delivery	2293	154	428	0	0
Gas And Diesel Fuel ISF	2301	21,224	15,897	26,590	26,590
Transportation Charges ISF	2302	88,570	109,948	109,827	109,827
Transportation Work Order	2304	36,295	34,919	30,229	30,229
Transportation Charges ISF Non Uniform Guidance	2305	5,357	1,111	1,100	1,100
Utilities	2311	10,199	2,341	965	965
Services And Supplies Current Year Adj Increase	2991	113,486	238,033	120,000	120,000
Total Services and Supplies		1,431,334	1,586,200	1,537,121	1,537,121
Aid Payments Recipients	3111	135,018	111,180	160,000	160,000
Aid Payments Recipients 1099	3112	1,994,890	1,214,027	1,437,689	1,437,689
Lease Principal	3316	99,812	131,542	158,195	158,195
Interest On Lease	3456	46	9,606	8,556	8,556
Total Other Charges		2,229,766	1,466,355	1,764,440	1,764,440
Equipment	4601	0	68,858	0	0
Total Capital Assets		0	68,858	0	0
Transfers Out To Other Funds	5111	85,728	57,008	30,000	30,000
Total Other Financing Uses		85,728	57,008	30,000	30,000

Budget Unit3090 HCA Emergency Medical Services

FunctionHealth & Sanitation

ActivityHealth

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	6,496,084	6,336,532	6,812,273	6,812,273
Net Cost	1,325,221	1,632,636	1,039,785	1,039,785

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Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

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

**Budget Unit Description:**

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



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Court Fines	8821	23,801	14,237	23,100	23,100
Total Fines Forfeitures and Penalties		23,801	14,237	23,100	23,100
State Motor Vehicle Match	9034	4,340,910	5,051,307	5,299,270	5,299,270
Other State Health	9131	7,092,442	8,431,076	7,706,447	7,706,447
State Other	9252	140,453	0	16,865	16,865
State Aid COVID-19 Federal Pass Through	9259	14,950,246	7,202,405	728,534	728,534
Federal Other	9351	11,141,465	11,698,634	15,430,029	15,430,029
Federal Aid COVID-19	9352	0	5,300,403	0	0
Other Governmental Agencies	9371	0	60,118	138,000	138,000
Total Intergovernmental Revenues		37,665,516	37,743,943	29,319,145	29,319,145
Recording Fees	9561	860,488	909,527	940,152	940,152
Health Fees	9581	1,933,810	2,595,137	2,887,086	2,887,086
DSH Supplemental	9632	0	100,000	100,000	100,000
Total Charges for Services		2,794,298	3,604,663	3,927,238	3,927,238
Tobacco Settlement	9761	1,086,000	1,086,000	1,086,000	1,086,000
Opioid Settlement	9765	0	330,664	987,866	987,866
Contributions And Donations	9770	0	3,458	0	0
Other Non-Governmental Grant Revenue	9780	49,113	56,324	52,422	52,422
Miscellaneous Revenue	9790	33,905	61,352	438,100	438,100
Total Miscellaneous Revenues		1,169,019	1,537,799	2,564,388	2,564,388
Insurance Recoveries	9851	7,438	0	0	0
Total Other Financing Sources		7,438	0	0	0
<b>Total Revenues</b>		<b>41,660,071</b>	<b>42,900,643</b>	<b>35,833,871</b>	<b>35,833,871</b>
Regular Salaries	1101	19,171,414	19,565,055	22,432,630	22,432,630
Extra Help	1102	1,171,789	707,490	230,417	230,417
Overtime	1105	48,231	30,525	12,000	12,000
Supplemental Payments	1106	1,551,210	1,525,718	1,549,916	1,549,916
Terminations	1107	347,460	309,537	0	0
Retirement Contribution	1121	2,824,565	3,235,562	3,211,107	3,211,107
OASDI Contribution	1122	1,304,933	1,318,956	1,446,006	1,446,006
FICA Medicare	1123	327,244	322,289	352,837	352,837
Safe Harbor	1124	25,552	21,598	26,745	26,745
457 Supplemental Retirement Plan	1130	38,960	21,279	19,478	19,478
Group Insurance	1141	3,214,441	3,283,669	3,613,689	3,613,689

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Life Insurance For Department Heads And Management	1142	6,251	5,796	7,214	7,214
State Unemployment Insurance	1143	(512)	0	1,424	1,424
Management Disability Insurance	1144	38,769	38,074	65,708	65,708
Workers' Compensation Insurance	1165	506,133	393,356	557,595	557,595
401K Plan	1171	430,841	447,559	349,677	349,677
Legacy Health Reimbursement Arrangement	1172	0	0	106,400	106,400
Salary And Employee Benefits Current Year Adj Increase	1991	2,163,236	1,561,955	2,192,663	2,192,663
Salary And Employee Benefits Current Year Adj Decrease	1992	(3,466,786)	(3,564,079)	(4,131,276)	(4,131,276)
Total Salaries and Employee Benefits		29,703,729	29,224,338	32,044,230	32,044,230
Clothing And Personal Supplies	2021	4,659	10,166	3,741	3,741
Communications	2031	103,699	90,699	91,019	91,019
Voice Data ISF	2032	381,381	385,257	295,195	295,195
Radio Communications ISF	2033	4,995	6,364	0	0
Food	2041	24,628	15,167	19,292	19,292
Kitchen Supplies	2051	2,416	3,494	5,200	5,200
Janitorial Supplies	2054	6,671	2,495	5,994	5,994
Janitorial Services Non ISF	2055	42,266	15,832	34,035	34,035
Other Household Expense	2056	102	0	1,560	1,560
Hazardous Material Disposal	2057	44,828	28,216	22,070	22,070
Housekeeping Grounds ISF Charges	2058	3,071	156	2,243	2,243
General Insurance Allocation ISF	2071	0	131,084	152,945	152,945
Insurance	2072	22,828	23,749	17,539	17,539
General Liability Ultimate Loss Expense	2075	0	0	0	0
Equipment Maintenance	2101	45,779	45,611	115,443	115,443
Equipment Maintenance Contracts	2102	89,182	102,965	88,082	88,082
Maintenance Supplies And Parts	2104	347	0	347	347
Buildings And Improvements Maintenance	2112	252,065	303,618	209,241	209,241
Facilities And Materials Sq Ft Allocation ISF	2114	328,971	352,014	340,014	340,014
Facilities Projects ISF	2115	693,990	12,301	412,613	412,613
Other Maintenance ISF	2116	101,388	48,389	24,108	24,108
Medical And Laboratory Supplies	2121	845,687	1,018,330	979,617	979,617
Pharmaceuticals	2123	93,816	94,963	197,900	197,900

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Memberships And Dues	2131	189,921	136,622	191,904	191,904
Miscellaneous Expense	2159	81,686	228,486	75,971	75,971
Office Supplies	2161	126,626	73,424	93,193	93,193
Printing And Binding Non ISF	2162	0	17,953	21,132	21,132
Books And Publications	2163	12,957	22,625	12,424	12,424
Mail Center ISF	2164	34,893	33,177	24,921	24,921
Purchasing Charges ISF	2165	60,763	58,633	39,697	39,697
Graphics Charges ISF	2166	46,653	44,691	24,576	24,576
Copy Machine Chgs ISF	2167	10,153	81,045	55,978	55,978
Stores ISF	2168	3,720	1,568	817	817
Postage And Special Delivery	2169	24	760	5,920	5,920
Miscellaneous Office Expense	2179	3,368	3,180	604	604
Attorney Services	2185	2,870	0	0	0
Court Reporter	2186	0	0	0	0
Credit Card Fees	2190	2,381	2,368	3,200	3,200
Temporary Help	2192	281,044	515,646	60,000	60,000
Marketing And Advertising	2193	987	2,792	6,150	6,150
Software Maintenance Agreements	2194	9,754	49,660	63,755	63,755
Other Medical Services	2195	64,525	44,645	70,530	70,530
Professional Medical Services	2197	498,306	277,662	369,653	369,653
Other Professional And Specialized Services Non ISF	2199	2,131,166	887,453	1,039,935	1,039,935
Employee Health Services	2201	19,086	5,049	29,970	29,970
Information Technology ISF	2202	270,693	326,697	205,211	205,211
County Geographical Information Systems Expense ISF	2203	14,022	166,682	200,018	200,018
Special Services ISF	2206	16,403	14,465	7,352	7,352
Employee Benefits ISF	2210	381,576	377,302	353,614	353,614
Rent And Leases Equipment Noncounty Owned	2231	39,730	35,429	3,856	3,856
Software Subscriptions Non ISF	2236	56,621	21,837	8,600	8,600
Building Leases And Rentals Noncounty Owned	2241	825,447	713,395	190,041	190,041
Building Leases And Rentals County Owned	2242	72,115	73,122	69,668	69,668
Storage Charges ISF	2244	4,494	4,655	4,318	4,318
Storage Charges Non ISF	2245	14,050	7,974	11,696	11,696

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Long Term Lease Other Rent	2249	104,972	106,326	148,807	148,807
Computer Equipment <5000	2261	246,971	218,705	19,700	19,700
Furniture And Fixtures <5000	2262	236,067	118,201	50,268	50,268
Installations Electrical Equipment ISF	2263	0	0	0	0
Minor Equipment	2264	39,927	9,479	0	0
Training ISF	2272	0	0	500	500
Education Conference And Seminars	2273	84,489	66,929	77,663	77,663
Private Vehicle Mileage	2291	5,073	4,826	10,553	10,553
Travel Expense	2292	63,191	66,708	61,271	61,271
Freight, Express, Other Delivery	2293	29,898	4,349	2,191	2,191
Gas And Diesel Fuel Non ISF	2294	60	0	0	0
Transportation Expense	2299	0	0	1,748	1,748
Gas And Diesel Fuel ISF	2301	36,456	27,685	34,648	34,648
Transportation Charges ISF	2302	163,733	206,300	161,919	161,919
Motorpool ISF	2303	46,185	41,824	38,812	38,812
Transportation Work Order	2304	17,323	12,004	4,000	4,000
Transportation Charges ISF Non Uniform Guidance	2305	5,135	1,066	4,850	4,850
Utilities	2311	35,559	(12,707)	45,066	45,066
Services And Supplies Current Year Adj Increase	2991	109,449	178,746	128,104	128,104
Services And Supplies Current Year Adj Decrease	2992	(337,499)	(708,089)	(528,962)	(528,962)
Total Services and Supplies		9,255,793	7,262,217	6,524,040	6,524,040
Aid Payments Recipients	3111	47,336	32,424	785,551	785,551
Aid Payments Recipients 1099	3112	100	0	500	500
Aid Payments Rent 1099	3113	407,537	391,814	374,500	374,500
Lease Principal	3316	509,676	520,099	635,097	635,097
Interest On Lease	3456	39,015	40,055	34,466	34,466
Interfund Expense Administrative	3912	0	516,456	0	0
Total Other Charges		1,003,664	1,500,848	1,830,114	1,830,114
Buildings And Improvements	4111	30,202	68,906	0	0
Equipment	4601	4,066,025	2,799,684	31,796	31,796
Total Capital Assets		4,096,228	2,868,590	31,796	31,796
Transfers Out To Other Funds	5111	1,606,148	170,166	0	0
Total Other Financing Uses		1,606,148	170,166	0	0

Budget Unit3100 HCA Public Health

FunctionHealth & Sanitation

ActivityHealth

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	45,665,562	41,026,160	40,430,180	40,430,180
Net Cost	4,005,491	(1,874,484)	4,596,309	4,596,309

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

HCA Women Infants and Children - 3120

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Federal Other	9351	4,481,648	5,290,949	4,971,596	4,971,596
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		4,481,648	5,290,949	4,971,596	4,971,596
Internal Lease Recovery Revenue	9732	80,010	81,354	82,105	82,105
Total Charges for Services		80,010	81,354	82,105	82,105
Insurance Recoveries	9851	4,194	0	0	0
Total Other Financing Sources		4,194	0	0	0
<b>Total Revenues</b>		<b>4,565,853</b>	<b>5,372,303</b>	<b>5,053,701</b>	<b>5,053,701</b>
Regular Salaries	1101	2,318,622	2,419,356	2,699,556	2,699,556
Overtime	1105	7,135	23,050	22,100	22,100
Supplemental Payments	1106	110,547	110,339	118,454	118,454
Terminations	1107	33,119	17,686	0	0
Retirement Contribution	1121	445,043	432,961	382,122	382,122
OASDI Contribution	1122	152,431	158,311	174,717	174,717
FICA Medicare	1123	35,649	37,025	40,861	40,861
Retiree Health Payment 1099	1128	12,381	0	0	0
Group Insurance	1141	651,012	672,639	712,891	712,891
Life Insurance For Department Heads And Management	1142	1,592	1,589	1,610	1,610
State Unemployment Insurance	1143	(60)	0	0	0
Management Disability Insurance	1144	939	1,173	1,218	1,218
Workers' Compensation Insurance	1165	63,792	46,979	56,763	56,763
401K Plan	1171	40,360	40,874	37,604	37,604
Legacy Health Reimbursement Arrangement	1172	0	0	41,440	41,440
Salary And Employee Benefits Current Year Adj Increase	1991	88,611	256,936	90,000	90,000
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	0	0
Total Salaries and Employee Benefits		3,961,173	4,218,918	4,379,336	4,379,336
Clothing And Personal Supplies	2021	3,360	2,928	0	0
Communications	2031	4,685	4,276	4,500	4,500
Voice Data ISF	2032	76,125	75,657	39,294	39,294
Radio Communications ISF	2033	1,665	2,060	4,400	4,400
Janitorial Supplies	2054	8,152	8,812	10,000	10,000
Janitorial Services Non ISF	2055	47,787	49,139	45,230	45,230

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Household Expense	2056	2,246	2,310	2,250	2,250
Hazardous Material Disposal	2057	0	416	0	0
Housekeeping Grounds ISF Charges	2058	265	0	0	0
General Insurance Allocation ISF	2071	888	789	4,504	4,504
Equipment Maintenance	2101	1,635	1,260	1,600	1,600
Equipment Maintenance Contracts	2102	3,918	3,592	5,500	5,500
Maintenance Supplies And Parts	2104	0	0	0	0
Buildings And Improvements Maintenance	2112	107,872	151,247	96,000	96,000
Facilities And Materials Sq Ft Allocation ISF	2114	116,474	120,741	116,393	116,393
Facilities Projects ISF	2115	0	0	0	0
Other Maintenance ISF	2116	1,810	10,245	31,820	31,820
Medical And Laboratory Supplies	2121	3,156	3,896	6,000	6,000
Memberships And Dues	2131	2,420	2,420	2,430	2,430
Miscellaneous Expense	2159	6,567	30,894	7,500	7,500
Office Supplies	2161	27,015	25,396	20,000	20,000
Printing And Binding Non ISF	2162	0	0	100	100
Books And Publications	2163	0	0	100	100
Mail Center ISF	2164	9,720	13,606	8,873	8,873
Purchasing Charges ISF	2165	2,542	3,141	2,918	2,918
Graphics Charges ISF	2166	195	58	1,000	1,000
Copy Machine Chgs ISF	2167	27,000	5,519	5,823	5,823
Stores ISF	2168	22,291	26,876	22,130	22,130
Postage And Special Delivery	2169	200	221	840	840
Miscellaneous Office Expense	2179	943	1,239	500	500
Temporary Help	2192	242,304	401,132	231,242	231,242
Other Professional And Specialized Services Non ISF	2199	23,554	17,586	10,000	10,000
Employee Health Services	2201	1,022	372	1,690	1,690
Information Technology ISF	2202	21,289	20,701	10,737	10,737
Special Services ISF	2206	62	0	0	0
Employee Benefits ISF	2210	45,576	44,907	46,670	46,670
Software Subscriptions Non ISF	2236	0	75	0	0
Building Leases And Rentals Noncounty Owned	2241	110,626	165,803	181,424	181,424



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Building Leases And Rentals County Owned	2242	13,726	13,847	13,899	13,899
Storage Charges Non ISF	2245	790	0	400	400
Internal Lease Recovery Expense - Non Uniform Guidance	2248	31,314	32,254	65,658	65,658
Computer Equipment <5000	2261	0	14,815	0	0
Furniture And Fixtures <5000	2262	5,204	51,168	6,500	6,500
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	4,550	23,054	7,500	7,500
Private Vehicle Mileage	2291	33	84	85	85
Travel Expense	2292	838	3,648	3,000	3,000
Freight, Express, Other Delivery	2293	0	502	0	0
Gas And Diesel Fuel ISF	2301	194	201	246	246
Transportation Charges ISF	2302	406	512	300	300
Motorpool ISF	2303	53	0	365	365
Transportation Work Order	2304	5,427	1,225	2,040	2,040
Utilities	2311	8,988	9,202	10,810	10,810
Services And Supplies Current Year Adj Increase	2991	2,387	55,982	5,000	5,000
Services And Supplies Current Year Adj Decrease	2992	0	0	72,329	72,329
Total Services and Supplies		997,273	1,403,810	1,109,600	1,109,600
Lease Principal	3316	194,309	141,976	140,900	140,900
Interest On Lease	3456	856	451	550	550
Total Other Charges		195,165	142,427	141,450	141,450
<b>Total Expenditures and Appropriations</b>		<b>5,153,610</b>	<b>5,765,154</b>	<b>5,630,386</b>	<b>5,630,386</b>
<b>Net Cost</b>		<b>587,757</b>	<b>392,851</b>	<b>576,685</b>	<b>576,685</b>

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

HCA Childrens Medical Services - 3140

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Forfeitures And Penalties	8831	850,647	1,011,610	1,475,957	1,475,957
Total Fines Forfeitures and Penalties		850,647	1,011,610	1,475,957	1,475,957
State Social Services Public Assistance 17602	9073	1,134,927	1,400,500	1,400,500	1,400,500
State California Childrens Services	9091	4,412,125	4,781,027	4,553,954	4,553,954
Other State Health	9131	626,392	221,425	358,709	358,709
Federal Other	9351	4,142,923	3,681,543	4,847,387	4,847,387
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		10,316,368	10,084,496	11,160,550	11,160,550
Health Fees	9581	205,288	115,705	200,000	200,000
California Children'S Services	9601	1,874	4,713	2,000	2,000
Total Charges for Services		207,162	120,418	202,000	202,000
Tobacco Settlement	9761	222,000	222,000	70,000	70,000
Miscellaneous Revenue	9790	737	0	737	737
Total Miscellaneous Revenues		222,737	222,000	70,737	70,737
<b>Total Revenues</b>		<b>11,596,914</b>	<b>11,438,524</b>	<b>12,909,244</b>	<b>12,909,244</b>
Regular Salaries	1101	6,091,886	5,819,187	6,924,087	6,924,087
Extra Help	1102	41,535	32,993	116,312	116,312
Overtime	1105	38,169	42,435	24,700	24,700
Supplemental Payments	1106	431,719	363,880	395,552	395,552
Terminations	1107	105,607	42,059	0	0
Retirement Contribution	1121	990,124	971,257	996,798	996,798
OASDI Contribution	1122	407,615	384,166	438,646	438,646
FICA Medicare	1123	97,262	91,502	108,179	108,179
Safe Harbor	1124	6,146	5,507	2,883	2,883
457 Supplemental Retirement Plan	1130	1,682	996	0	0
Group Insurance	1141	1,010,624	1,008,814	1,099,997	1,099,997
Life Insurance For Department Heads And Management	1142	2,235	2,177	2,400	2,400
State Unemployment Insurance	1143	(164)	0	16,157	16,157
Management Disability Insurance	1144	7,014	5,823	10,412	10,412
Workers' Compensation Insurance	1165	147,848	108,567	150,280	150,280
401K Plan	1171	128,695	118,792	98,571	98,571
Legacy Health Reimbursement Arrangement	1172	0	0	36,960	36,960

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Salary And Employee Benefits Current Year Adj Increase	1991	955,326	938,188	790,927	790,927
Total Salaries and Employee Benefits		10,463,326	9,936,342	11,212,861	11,212,861
Clothing And Personal Supplies	2021	0	392	1,615	1,615
Communications	2031	7,194	6,203	8,349	8,349
Voice Data ISF	2032	105,408	95,925	91,293	91,293
Radio Communications ISF	2033	8,452	10,301	30,290	30,290
Food	2041	0	0	1,000	1,000
General Insurance Allocation ISF	2071	997	5,059	3,866	3,866
Insurance	2072	15,906	14,239	15,400	15,400
Equipment Maintenance	2101	10,525	0	13,300	13,300
Equipment Maintenance Contracts	2102	0	2,450	100	100
Maintenance Supplies And Parts	2104	0	0	0	0
Buildings And Improvements Maintenance	2112	97,898	123,180	78,813	78,813
Facilities And Materials Sq Ft Allocation ISF	2114	100,330	101,601	87,705	87,705
Facilities Projects ISF	2115	35,488	(0)	0	0
Other Maintenance ISF	2116	11,827	11,046	5,825	5,825
Medical And Laboratory Supplies	2121	10,331	10,910	72,987	72,987
Memberships And Dues	2131	4,489	5,377	10,600	10,600
Miscellaneous Expense	2159	514	375	1,650	1,650
Office Supplies	2161	14,858	17,112	24,500	24,500
Printing And Binding Non ISF	2162	0	0	2,400	2,400
Books And Publications	2163	0	983	2,000	2,000
Mail Center ISF	2164	44,002	43,808	41,000	41,000
Purchasing Charges ISF	2165	4,180	5,404	4,912	4,912
Graphics Charges ISF	2166	2,298	1,533	9,900	9,900
Copy Machine Chgs ISF	2167	61,569	33,210	32,495	32,495
Stores ISF	2168	2,546	7,242	1,250	1,250
Postage And Special Delivery	2169	25	0	3,500	3,500
Miscellaneous Office Expense	2179	512	781	800	800
Temporary Help	2192	940,169	837,678	94,859	94,859
Marketing And Advertising	2193	0	3,407	9,340	9,340
Software Maintenance Agreements	2194	0	5,000	0	0
Professional Medical Services	2197	788,296	760,632	834,212	834,212

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Professional And Specialized Services Non ISF	2199	389,732	326,334	1,580,866	1,580,866
Employee Health Services	2201	5,188	1,881	6,320	6,320
Information Technology ISF	2202	150,240	204,673	133,290	133,290
Special Services ISF	2206	691	1,871	0	0
Employee Benefits ISF	2210	101,538	86,535	18,415	18,415
Building Leases And Rentals County Owned	2242	19,387	19,387	19,596	19,596
Storage Charges ISF	2244	21	21	20	20
Computer Equipment <5000	2261	10,280	3,288	29,819	29,819
Furniture And Fixtures <5000	2262	11,901	57,671	28,000	28,000
Minor Equipment	2264	3,319	288	2,800	2,800
Training ISF	2272	0	0	4,100	4,100
Education Conference And Seminars	2273	24,327	21,305	120,687	120,687
Private Vehicle Mileage	2291	3,380	4,511	7,260	7,260
Travel Expense	2292	4,612	15,203	22,877	22,877
Freight, Express, Other Delivery	2293	168	136	300	300
Transportation Expense	2299	0	0	100	100
Gas And Diesel Fuel ISF	2301	970	0	2,100	2,100
Transportation Charges ISF	2302	4,123	6,497	6,908	6,908
Motorpool ISF	2303	2,671	638	6,617	6,617
Transportation Work Order	2304	96	0	0	0
Transportation Charges ISF Non Uniform Guidance	2305	153	32	0	0
Services And Supplies Current Year Adj Increase	2991	126,496	242,974	140,016	140,016
Total Services and Supplies		3,127,107	3,097,095	3,614,052	3,614,052
Aid Payments Recipients	3111	455	459	23,900	23,900
Aid Payments Recipients 1099	3112	684	0	5,000	5,000
Total Other Charges		1,139	459	28,900	28,900
Equipment	4601	0	33,328	0	0
Total Capital Assets		0	33,328	0	0
<b>Total Expenditures and Appropriations</b>		<b>13,591,572</b>	<b>13,067,223</b>	<b>14,855,813</b>	<b>14,855,813</b>
<b>Net Cost</b>		<b>1,994,658</b>	<b>1,628,699</b>	<b>1,946,569</b>	<b>1,946,569</b>

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

Mental Health - 3200

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

Budget Unit Description:

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

Budget Unit 3200 Mental Health  
Function Health & Sanitation  
Activity Health

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	210,964	884,851	224,803	224,803
Total Revenue from Use of Money and Property		210,964	884,851	224,803	224,803
State Motor Vehicle Match	9034	150,019	150,019	150,019	150,019
State Mental Health	9111	948,125	1,565,124	1,347,389	1,347,389
State Mental Health Public Assistance 17601	9112	18,176,685	19,587,578	19,223,337	19,223,337
2011 Realignment Sales Tax Mental Health	9113	30,483,772	15,815,014	23,057,860	23,057,860
2011 Realignment Community Corrections	9249	565,000	565,000	600,000	600,000
State Other	9252	1,315,321	(1,309)	0	0
Federal Other	9351	873,191	819,891	923,288	923,288
Federal Aid COVID-19	9352	0	0	0	0
Other Governmental Agencies	9371	1,613,237	2,567,772	2,276,862	2,276,862
Total Intergovernmental Revenues		54,125,351	41,069,089	47,578,755	47,578,755
Charges For Services Prior Year Revenue	9401	838,201	14,223,383	0	0
Health Fees	9581	47,031	171,687	56,918	56,918
Mental Health Services	9591	22,764,884	26,140,108	34,480,853	34,480,853
Other Charges For Services	9708	8,482,201	6,657,899	9,145,185	9,145,185
Other Interfund Revenue	9729	6,191,237	8,369,509	10,199,932	10,199,932
Internal Lease Recovery Revenue	9732	116,799	120,303	101,379	101,379
Total Charges for Services		38,440,353	55,682,890	53,984,267	53,984,267
Tobacco Settlement	9761	2,045,600	2,045,600	2,045,600	2,045,600
Miscellaneous Revenue	9790	305,255	511,336	11,000	11,000
Total Miscellaneous Revenues		2,350,855	2,556,936	2,056,600	2,056,600
Insurance Recoveries	9851	0	1,399	0	0
Total Other Financing Sources		0	1,399	0	0
<b>Total Revenues</b>		<b>95,127,522</b>	<b>100,195,164</b>	<b>103,844,425</b>	<b>103,844,425</b>
Regular Salaries	1101	24,863,757	24,964,561	28,381,937	28,381,937
Extra Help	1102	318,032	259,593	277,420	277,420
Overtime	1105	11,173	16,467	0	0
Supplemental Payments	1106	955,715	759,738	800,780	800,780
Terminations	1107	471,729	507,971	0	0
Call Back Staffing	1108	2,078	2,442	0	0
Retirement Contribution	1121	3,895,986	3,814,399	4,186,662	4,186,662
OASDI Contribution	1122	1,611,496	1,604,363	1,852,615	1,852,615
FICA Medicare	1123	386,349	385,174	445,861	445,861

Budget Unit 3200 Mental Health  
Function Health & Sanitation  
Activity Health

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Safe Harbor	1124	9,535	8,296	7,296	7,296
Retiree Health Payment 1099	1128	33,435	53,914	0	0
457 Supplemental Retirement Plan	1130	9,054	5,736	0	0
Group Insurance	1141	4,131,927	4,108,791	4,729,572	4,729,572
Life Insurance For Department Heads And Management	1142	10,836	10,407	8,241	8,241
State Unemployment Insurance	1143	(601)	0	0	0
Management Disability Insurance	1144	60,436	51,493	72,435	72,435
Workers' Compensation Insurance	1165	669,606	504,742	695,037	695,037
401K Plan	1171	613,256	617,240	545,649	545,649
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,533,836	2,410,381	2,670,388	2,670,388
Salary And Employee Benefits Current Year Adj Decrease	1992	(2,905,782)	(3,127,973)	(3,789,463)	(3,789,463)
Total Salaries and Employee Benefits		36,681,852	36,957,735	40,884,430	40,884,430
Communications	2031	156,105	148,558	164,184	164,184
Voice Data ISF	2032	458,161	450,672	562,476	562,476
Radio Communications ISF	2033	11,851	11,109	29,720	29,720
Food	2041	4,974	3,888	8,093	8,093
Janitorial Supplies	2054	7,725	5,652	8,267	8,267
Janitorial Services Non ISF	2055	41,227	47,474	43,828	43,828
Other Household Expense	2056	15,864	16,339	20,980	20,980
Housekeeping Grounds ISF Charges	2058	26,353	4,016	8,655	8,655
General Insurance Allocation ISF	2071	435,422	444,467	411,587	411,587
Insurance	2072	247,796	178,739	301,980	301,980
Equipment Maintenance	2101	0	360	500	500
Maintenance Supplies And Parts	2104	0	100,318	500	500
Buildings And Improvements Maintenance	2112	12,300	112,655	19,993	19,993
Facilities And Materials Sq Ft Allocation ISF	2114	1,712,920	1,812,094	1,868,342	1,868,342
Facilities Projects ISF	2115	1,169	15,939	7,775	7,775
Other Maintenance ISF	2116	223,812	124,165	164,847	164,847
Medical And Laboratory Supplies	2121	0	167	5,047	5,047
Medical Claims ISF	2122	0	0	176	176
Pharmaceuticals	2123	73,901	21,451	37,383	37,383



Budget Unit 3200 Mental Health  
Function Health & Sanitation  
Activity Health

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Memberships And Dues	2131	86,533	79,602	97,574	97,574
Miscellaneous Expense	2159	14,853	99,308	50,982	50,982
Office Supplies	2161	55,124	46,693	92,960	92,960
Printing And Binding Non ISF	2162	2,637	4,137	5,114	5,114
Books And Publications	2163	13,026	8,505	8,481	8,481
Mail Center ISF	2164	110,129	96,135	115,637	115,637
Purchasing Charges ISF	2165	56,416	55,443	108,983	108,983
Graphics Charges ISF	2166	13,770	33,188	10,901	10,901
Copy Machine Chgs ISF	2167	70,004	80,973	72,559	72,559
Stores ISF	2168	7,006	4,286	4,734	4,734
Postage And Special Delivery	2169	209	118	1,240	1,240
Miscellaneous Office Expense	2179	19,293	6,152	8,145	8,145
Attorney Services	2185	50,000	(8,773)	50,000	50,000
Lab Services - Non Medical	2188	(6,848)	0	0	0
Temporary Help	2192	1,264,358	519,986	658,308	658,308
Marketing And Advertising	2193	13,177	7,050	13,140	13,140
Software Maintenance Agreements	2194	15,143	16,800	0	0
Other Medical Services	2195	58,408	89,420	1,000	1,000
Professional Medical Services	2197	8,295,681	8,259,801	9,597,536	9,597,536
Other Professional And Specialized Services Non ISF	2199	39,134,717	45,110,266	52,069,246	52,069,246
Employee Health Services	2201	22,485	37,491	60,901	60,901
Information Technology ISF	2202	171,071	155,783	180,667	180,667
County Geographical Information Systems Expense ISF	2203	11,445	13,890	14,723	14,723
Public Works ISF Charges	2205	0	56,022	0	0
Special Services ISF	2206	22,372	65,124	25,555	25,555
Employee Benefits ISF	2210	407,818	405,784	359,740	359,740
Software Subscriptions Non ISF	2236	1,883,411	510,634	393,493	393,493
Building Leases And Rentals Noncounty Owned	2241	83,526	18,306	259,806	259,806
Building Leases And Rentals County Owned	2242	441,352	350,993	352,388	352,388
Storage Charges ISF	2244	5,538	1,281	3,086	3,086
Storage Charges Non ISF	2245	7,761	9,199	11,058	11,058
Building Lease Non Uniform Guidance	2246	768,990	577,401	839,664	839,664

Budget Unit 3200 Mental Health  
Function Health & Sanitation  
Activity Health

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Internal Lease Recovery Expense - Non Uniform Guidance	2248	501,144	685,776	618,565	618,565
Long Term Lease Other Rent	2249	53,673	59,773	55,031	55,031
Computer Equipment <5000	2261	679,113	299,257	87,775	87,775
Furniture And Fixtures <5000	2262	87,162	115,454	74,895	74,895
Minor Equipment	2264	0	0	3,878	3,878
Training ISF	2272	0	0	1,290	1,290
Education Conference And Seminars	2273	33,902	39,389	40,198	40,198
Private Vehicle Mileage	2291	55,912	60,844	49,784	49,784
Travel Expense	2292	47,519	19,623	53,298	53,298
Freight, Express, Other Delivery	2293	13	0	0	0
Transportation Expense	2299	550	1,123	4,854	4,854
Gas And Diesel Fuel ISF	2301	13,069	14,599	10,089	10,089
Transportation Charges ISF	2302	62,625	78,722	55,609	55,609
Motorpool ISF	2303	1,032	603	2,311	2,311
Transportation Work Order	2304	5,944	6,468	3,603	3,603
Transportation Charges ISF Non Uniform Guidance	2305	2,533	424	1,740	1,740
Utilities	2311	181,356	199,549	201,247	201,247
Services And Supplies Current Year Adj Increase	2991	117,730	103,123	225,809	225,809
Services And Supplies Current Year Adj Decrease	2992	(472,026)	(285,397)	(236,840)	(236,840)
Total Services and Supplies		57,900,237	61,608,395	70,385,090	70,385,090
Aid Payments Recipients	3111	17,494	3,003	18,369	18,369
Aid Payments Rent 1099	3113	561,286	578,287	642,839	642,839
Managed Care Offset	3119	1,361,878	2,463,906	1,568,808	1,568,808
Other Loan Payments Principal	3312	124,521	132,291	143,642	143,642
Lease Principal	3316	531,664	646,617	739,548	739,548
Interest Long Term Revolving Credit Agreement	3412	71,036	54,532	71,036	71,036
Interest On Lease	3456	26,288	40,936	78,769	78,769
Interfund Expense Administrative	3912	13,847,812	7,974,295	8,758,681	8,758,681
Prior Year Grant Revenue Repayment	3920	35,438	11,661	0	0
Total Other Charges		16,577,418	11,905,528	12,021,692	12,021,692
Transfers Out In Patient Unit	5114	0	0	0	0
Total Other Financing Uses		0	0	0	0

Budget Unit3200 Mental Health

FunctionHealth & Sanitation

ActivityHealth

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	111,159,507	110,471,658	123,291,212	123,291,212
Net Cost	16,031,985	10,276,493	19,446,787	19,446,787

Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

Substance Use Services - 3220

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Vehicle Code Fines	8811	322,308	0	0	0
Other Court Fines	8821	138,668	40,000	0	0
Total Fines Forfeitures and Penalties		460,976	40,000	0	0
Investment Income	8911	171,481	148,550	0	0
Total Revenue from Use of Money and Property		171,481	148,550	0	0
State Mental Health	9111	1,499,557	2,112,771	2,505,357	2,505,357
2011 Realignment Sales Tax Mental Health	9113	7,426,840	3,868,527	5,911,697	5,911,697
2011 Realignment Community Corrections	9249	376,557	195,596	850,001	850,001
State Other	9252	40,164	(0)	0	0
Federal Health Administration	9281	4,972,143	4,952,894	4,842,491	4,842,491
Federal Other	9351	0	0	0	0
Federal Aid COVID-19	9352	0	0	0	0
Other Governmental Agencies	9371	53,020	137,769	274,541	274,541
Total Intergovernmental Revenues		14,368,281	11,267,556	14,384,087	14,384,087
Charges For Services Prior Year Revenue	9401	1,158,771	6,084,277	0	0
Health Fees	9581	1,182	1,715	2,000	2,000
Mental Health Services	9591	12,883,717	20,085,165	19,298,303	19,298,303
Other Interfund Revenue	9729	0	0	0	0
Internal Lease Recovery Revenue	9732	0	0	4,549	4,549
Total Charges for Services		14,043,670	26,171,157	19,304,852	19,304,852
Opioid Settlement	9765	881,813	2,293,477	2,810,062	2,810,062
Miscellaneous Revenue	9790	3,536	16,809	0	0
Total Miscellaneous Revenues		885,349	2,310,286	2,810,062	2,810,062
<b>Total Revenues</b>		<b>29,929,757</b>	<b>39,937,549</b>	<b>36,499,001</b>	<b>36,499,001</b>
Regular Salaries	1101	5,658,275	6,211,389	6,635,087	6,635,087
Extra Help	1102	13,458	4,515	0	0
Overtime	1105	17,138	15,246	0	0
Supplemental Payments	1106	207,792	180,586	172,817	172,817
Terminations	1107	108,199	133,924	0	0
Retirement Contribution	1121	902,221	967,296	1,091,380	1,091,380
OASDI Contribution	1122	371,202	404,666	457,370	457,370
FICA Medicare	1123	87,731	95,683	107,026	107,026
Safe Harbor	1124	371	194	0	0
Retiree Health Payment 1099	1128	16,717	4,337	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
457 Supplemental Retirement Plan	1130	454	135	0	0
Group Insurance	1141	957,559	1,103,747	1,331,742	1,331,742
Life Insurance For Department Heads And Management	1142	2,700	2,849	2,416	2,416
State Unemployment Insurance	1143	(203)	0	0	0
Management Disability Insurance	1144	14,232	15,246	12,332	12,332
Workers' Compensation Insurance	1165	156,472	126,295	159,712	159,712
401K Plan	1171	135,019	146,995	128,009	128,009
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,631,566	1,879,245	1,895,136	1,895,136
Salary And Employee Benefits Current Year Adj Decrease	1992	(467,691)	(643,830)	(230,705)	(230,705)
Total Salaries and Employee Benefits		9,813,212	10,648,516	11,762,322	11,762,322
Communications	2031	42,821	42,257	44,967	44,967
Voice Data ISF	2032	113,054	119,873	144,815	144,815
Radio Communications ISF	2033	2,531	1,293	2,658	2,658
Food	2041	3,996	7,613	9,019	9,019
Janitorial Supplies	2054	1,433	3,058	6,634	6,634
Janitorial Services Non ISF	2055	8,060	28,291	37,307	37,307
Other Household Expense	2056	6,197	6,380	8,198	8,198
Housekeeping Grounds ISF Charges	2058	225	520	1,047	1,047
General Insurance Allocation ISF	2071	7,731	5,880	8,118	8,118
Insurance	2072	24,423	15,704	25,644	25,644
Buildings And Improvements Maintenance	2112	11,640	8,817	2,673	2,673
Facilities And Materials Sq Ft Allocation ISF	2114	313,062	401,100	365,186	365,186
Facilities Projects ISF	2115	0	3,782	9,704	9,704
Other Maintenance ISF	2116	5,116	5,736	7,461	7,461
Medical And Laboratory Supplies	2121	22,745	696	37,675	37,675
Pharmaceuticals	2123	9,488	24,242	20,302	20,302
Memberships And Dues	2131	26,745	20,856	28,450	28,450
Miscellaneous Expense	2159	53,469	35,249	30,752	30,752
Office Supplies	2161	17,148	25,003	29,154	29,154
Printing And Binding Non ISF	2162	23,558	30,773	30,638	30,638
Books And Publications	2163	2,196	0	2,306	2,306

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Mail Center ISF	2164	26,563	20,396	21,136	21,136
Purchasing Charges ISF	2165	16,131	12,098	16,938	16,938
Graphics Charges ISF	2166	4,456	6,468	6,300	6,300
Copy Machine Chgs ISF	2167	10,716	21,722	14,583	14,583
Postage And Special Delivery	2169	40	0	193	193
Miscellaneous Office Expense	2179	1,421	2,930	2,003	2,003
Lab Services - Non Medical	2188	0	0	0	0
Temporary Help	2192	99,679	151,798	290,102	290,102
Marketing And Advertising	2193	290	0	319	319
Software Maintenance Agreements	2194	0	0	0	0
Other Medical Services	2195	6,000	4,429	13,794	13,794
Professional Medical Services	2197	656,323	575,769	740,435	740,435
Other Professional And Specialized Services Non ISF	2199	19,953,472	19,333,517	21,995,527	21,995,527
Employee Health Services	2201	3,611	6,456	5,438	5,438
Information Technology ISF	2202	42,808	43,153	51,773	51,773
Special Services ISF	2206	11,839	70,399	1,846	1,846
Employee Benefits ISF	2210	106,933	114,694	122,974	122,974
Software Subscriptions Non ISF	2236	361,064	185,067	216,317	216,317
Building Leases And Rentals Noncounty Owned	2241	0	0	0	0
Building Leases And Rentals County Owned	2242	167,382	177,174	154,480	154,480
Storage Charges ISF	2244	429	470	500	500
Storage Charges Non ISF	2245	3,985	5,560	4,185	4,185
Building Lease Non Uniform Guidance	2246	215,198	242,111	245,266	245,266
Internal Lease Recovery Expense - Non Uniform Guidance	2248	22,494	41,337	193,355	193,355
Long Term Lease Other Rent	2249	9,245	7,904	0	0
Computer Equipment <5000	2261	17,135	88,141	50,000	50,000
Furniture And Fixtures <5000	2262	15,389	2,666	13,261	13,261
Training ISF	2272	0	0	666	666
Education Conference And Seminars	2273	13,183	7,439	13,842	13,842
Private Vehicle Mileage	2291	14,559	17,150	16,430	16,430
Travel Expense	2292	22,388	6,544	32,441	32,441
Transportation Expense	2299	300	2,975	3,369	3,369

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Gas And Diesel Fuel ISF	2301	4,944	2,904	6,290	6,290
Transportation Charges ISF	2302	11,601	7,861	15,953	15,953
Motorpool ISF	2303	1,503	982	1,573	1,573
Transportation Work Order	2304	0	728	0	0
Transportation Charges ISF Non Uniform Guidance	2305	681	59	555	555
Utilities	2311	30,688	32,547	59,456	59,456
Services And Supplies Current Year Adj Increase	2991	59,087	235,728	183,213	183,213
Total Services and Supplies		22,607,174	22,216,297	25,347,221	25,347,221
Lease Principal	3316	81,203	69,809	96,482	96,482
Interest On Lease	3456	2,004	1,327	23,187	23,187
Prior Year Grant Revenue Repayment	3920	0	135,683	0	0
Total Other Charges		83,206	206,819	119,669	119,669
Equipment	4601	0	0	140,000	140,000
Total Capital Assets		0	0	140,000	140,000
<b>Total Expenditures and Appropriations</b>		<b>32,503,593</b>	<b>33,071,632</b>	<b>37,369,212</b>	<b>37,369,212</b>
<b>Net Cost</b>		<b>2,573,837</b>	<b>(6,865,916)</b>	<b>870,211</b>	<b>870,211</b>



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Fund: S120 - Mental Health Services Act

Function: Health & Sanitation

Activity: Health

Mental Health Services Act - 3260

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

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Investment Income	8911	4,927,067	6,509,857	4,331,782	4,331,782
Total Revenue from Use of Money and Property		4,927,067	6,509,857	4,331,782	4,331,782
State Mental Health	9111	1,765,002	3,406,385	2,407,490	2,407,490
State Other	9252	74,432,026	77,132,999	56,000,000	56,000,000
Federal Other	9351	696,025	755,111	500,993	500,993
Other Governmental Agencies	9371	5,227,852	5,112,891	7,686,335	7,686,335
Total Intergovernmental Revenues		82,120,905	86,407,387	66,594,818	66,594,818
Charges For Services Prior Year Revenue	9401	(1,192,142)	12,711,622	0	0
Health Fees	9581	9,961	35,816	17,981	17,981
Mental Health Services	9591	22,220,200	34,014,363	39,733,823	39,733,823
Other Interfund Revenue	9729	2,541,251	2,608,241	2,336,907	2,336,907
Cost Allocation Plan Revenue	9731	52,429	0	0	0
Internal Lease Recovery Revenue	9732	176,534	358,409	196,677	196,677
Total Charges for Services		23,808,233	49,728,451	42,285,388	42,285,388
Miscellaneous Revenue	9790	177,691	170,615	0	0
Total Miscellaneous Revenues		177,691	170,615	0	0
Transfers In From Other Funds	9831	232,149	610,717	431,247	431,247
Insurance Recoveries	9851	25,039	0	0	0
Total Other Financing Sources		257,188	610,717	431,247	431,247
<b>Total Revenues</b>		<b>111,291,084</b>	<b>143,427,026</b>	<b>113,643,235</b>	<b>113,643,235</b>
Regular Salaries	1101	23,524,220	26,190,127	33,068,060	33,068,060
Extra Help	1102	43,405	34,572	45,500	45,500
Overtime	1105	317,793	402,330	0	0
Supplemental Payments	1106	1,216,646	1,156,136	1,070,287	1,070,287
Terminations	1107	213,745	257,305	384,108	384,108
Retirement Contribution	1121	3,806,003	4,305,545	5,401,751	5,401,751
OASDI Contribution	1122	1,572,426	1,742,525	2,289,745	2,289,745
FICA Medicare	1123	372,038	409,846	536,869	536,869
Safe Harbor	1124	844	4,013	1,197	1,197
Retiree Health Payment 1099	1128	0	19,417	32,829	32,829
457 Supplemental Retirement Plan	1130	691	2,780	0	0
Group Insurance	1141	4,361,147	5,028,154	6,473,833	6,473,833
Life Insurance For Department Heads And Management	1142	10,626	11,687	9,504	9,504
State Unemployment Insurance	1143	(592)	0	0	0

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Management Disability Insurance	1144	37,009	33,954	56,149	56,149
Workers' Compensation Insurance	1165	618,304	504,746	818,229	818,229
401K Plan	1171	443,803	491,858	640,748	640,748
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	15,310	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(15,310)	(3,906)	0	0
Total Salaries and Employee Benefits		36,538,106	40,591,091	50,828,809	50,828,809
Communications	2031	155,611	169,677	195,886	195,886
Voice Data ISF	2032	471,364	532,879	652,135	652,135
Radio Communications ISF	2033	10,669	5,731	19,760	19,760
Food	2041	2,954	7,314	3,242	3,242
Janitorial Supplies	2054	25,292	17,407	36,835	36,835
Janitorial Services Non ISF	2055	125,225	133,481	176,319	176,319
Other Household Expense	2056	0	0	633	633
Housekeeping Grounds ISF Charges	2058	5,620	1,952	5,172	5,172
General Insurance Allocation ISF	2071	267,904	252,305	318,291	318,291
Insurance	2072	453,905	370,547	561,203	561,203
Equipment Maintenance	2101	0	0	1,500	1,500
Equipment Maintenance Contracts	2102	980	872	1,392	1,392
Maintenance Supplies And Parts	2104	2,573	2,043	4,395	4,395
Buildings And Improvements Maintenance	2112	102,194	376,087	216,396	216,396
Facilities And Materials Sq Ft Allocation ISF	2114	845,595	905,465	1,192,948	1,192,948
Facilities Projects ISF	2115	48,162	460,920	50,571	50,571
Other Maintenance ISF	2116	51,829	69,811	98,684	98,684
Medical And Laboratory Supplies	2121	3,061	0	10,000	10,000
Pharmaceuticals	2123	40,696	90,969	52,715	52,715
Memberships And Dues	2131	75,951	88,647	100,703	100,703
Cost Allocation Plan Charges	2158	1,395,806	1,353,666	1,383,866	1,383,866
Miscellaneous Expense	2159	43,156	99,330	96,377	96,377
Office Supplies	2161	54,756	50,621	62,596	62,596
Printing And Binding Non ISF	2162	7,526	40,431	37,724	37,724
Books And Publications	2163	13,442	34,598	20,000	20,000

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Mail Center ISF	2164	38,611	33,723	45,759	45,759
Purchasing Charges ISF	2165	32,968	54,028	49,236	49,236
Graphics Charges ISF	2166	936	25,127	15,975	15,975
Copy Machine Chgs ISF	2167	75,843	103,793	94,433	94,433
Stores ISF	2168	0	89	0	0
Postage And Special Delivery	2169	70	0	858	858
Miscellaneous Office Expense	2179	9,465	14,469	12,989	12,989
Engineering And Technical Surveys	2183	0	43,839	0	0
Attorney Services	2185	111,989	213,931	99,912	99,912
Lab Services - Non Medical	2188	(943)	0	34,187	34,187
Temporary Help	2192	528,154	687,439	961,122	961,122
Marketing And Advertising	2193	0	0	5,000	5,000
Software Maintenance Agreements	2194	29,450	0	0	0
Other Medical Services	2195	14,714	199,250	16,168	16,168
Professional Medical Services	2197	10,201,065	11,063,912	12,790,433	12,790,433
Other Professional And Specialized Services Non ISF	2199	30,797,370	31,893,639	51,359,330	51,359,330
Employee Health Services	2201	39,287	31,226	55,222	55,222
Information Technology ISF	2202	180,118	184,675	208,371	208,371
Public Works ISF Charges	2205	0	60,269	58,766	58,766
Special Services ISF	2206	16,810	27,921	5,519	5,519
Employee Benefits ISF	2210	361,187	340,366	402,002	402,002
Software Subscriptions Non ISF	2236	1,233,622	521,709	865,340	865,340
Building Leases And Rentals Noncounty Owned	2241	170,917	724,103	600,000	600,000
Building Leases And Rentals County Owned	2242	218,979	242,357	299,956	299,956
Storage Charges Non ISF	2245	11,187	9,054	9,202	9,202
Building Lease Non Uniform Guidance	2246	425,906	476,592	478,772	478,772
Internal Lease Recovery Expense - Non Uniform Guidance	2248	594,534	629,143	677,893	677,893
Long Term Lease Other Rent	2249	80,031	254,643	374,435	374,435
Computer Equipment <5000	2261	69,227	400,399	262,225	262,225
Furniture And Fixtures <5000	2262	307,555	764,656	456,680	456,680
Minor Equipment	2264	0	0	2,400	2,400
Training ISF	2272	0	0	1,689	1,689

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Education Conference And Seminars	2273	30,590	54,037	91,290	91,290
Private Vehicle Mileage	2291	15,134	28,316	53,299	53,299
Travel Expense	2292	4,565	41,163	30,304	30,304
Freight, Express, Other Delivery	2293	0	616	0	0
Transportation Expense	2299	4,865	4,386	10,000	10,000
Gas And Diesel Fuel ISF	2301	67,590	65,927	89,937	89,937
Transportation Charges ISF	2302	262,780	281,648	449,987	449,987
Motorpool ISF	2303	10,313	3,816	6,682	6,682
Transportation Work Order	2304	46,218	46,012	84,321	84,321
Transportation Charges ISF Non Uniform Guidance	2305	9,677	1,369	1,985	1,985
Utilities	2311	124,863	139,880	217,812	217,812
Services And Supplies Current Year Adj Increase	2991	(56,708)	16,169	0	0
Services And Supplies Current Year Adj Decrease	2992	(3,958)	0	0	0
Total Services and Supplies		50,269,251	54,748,444	76,578,834	76,578,834
Aid Payments Recipients	3111	17,760	10,550	17,955	17,955
Aid Payments Rent 1099	3113	505,115	716,985	686,891	686,891
Lease Principal	3316	726,474	2,203,939	3,435,312	3,435,312
Interest On Lease	3456	71,314	127,338	210,363	210,363
Interfund Expense Administrative	3912	7,127,538	9,140,348	11,074,933	11,074,933
Total Other Charges		8,448,202	12,199,161	15,425,454	15,425,454
Land	4011	0	25,000	0	0
Buildings And Improvements	4111	0	126,277	1,500,000	1,500,000
Lewis Road Campus Development	4246	0	335,750	0	0
BH Wellness Center Port Hueneme	4253	1,875,706	327,923	650,000	650,000
Lewis Road Mental Health Rehabilitation Center	4261	0	312,042	1,000,000	1,000,000
Computer Software	4701	0	7,605	58,000	58,000
Total Capital Assets		1,875,706	1,134,596	3,208,000	3,208,000
Transfers Out To Other Funds	5111	60,667	413,034	1,000,000	1,000,000
Total Other Financing Uses		60,667	413,034	1,000,000	1,000,000
<b>Total Expenditures and Appropriations</b>		<b>97,191,933</b>	<b>109,086,326</b>	<b>147,041,097</b>	<b>147,041,097</b>
<b>Net Cost</b>		<b>(14,099,150)</b>	<b>(34,340,701)</b>	<b>33,397,862</b>	<b>33,397,862</b>

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Fund: G001 - General Fund

Function: Health & Sanitation

Activity: Health

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

Budget Unit Description:

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



Budget Unit 3280 Public Guardian  
Function Health & Sanitation  
Activity Health

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Other Licenses And Permits	8799	3,637	0	10,000	10,000
Total Licenses Permits and Franchises		3,637	0	10,000	10,000
Investment Income	8911	0	259,973	38,000	38,000
Total Revenue from Use of Money and Property		0	259,973	38,000	38,000
State Mental Health	9111	0	0	0	0
State Mental Health Public Assistance 17601	9112	320,700	767,200	422,196	422,196
Total Intergovernmental Revenues		320,700	767,200	422,196	422,196
Estate Fees	9531	58,340	125,892	145,978	145,978
Total Charges for Services		58,340	125,892	145,978	145,978
Miscellaneous Revenue	9790	46,474	151,784	125,292	125,292
Total Miscellaneous Revenues		46,474	151,784	125,292	125,292
<b>Total Revenues</b>		<b>429,150</b>	<b>1,304,849</b>	<b>741,466</b>	<b>741,466</b>
Regular Salaries	1101	557,566	1,992,770	1,724,155	1,724,155
Extra Help	1102	0	2,697	0	0
Overtime	1105	815	7,313	0	0
Supplemental Payments	1106	24,606	93,649	64,926	64,926
Terminations	1107	4,830	74,263	0	0
Retirement Contribution	1121	95,994	313,966	321,826	321,826
OASDI Contribution	1122	37,102	129,748	128,346	128,346
FICA Medicare	1123	8,677	31,659	30,023	30,023
Safe Harbor	1124	0	0	0	0
Group Insurance	1141	122,283	389,749	409,969	409,969
Life Insurance For Department Heads And Management	1142	322	1,035	880	880
State Unemployment Insurance	1143	0	0	0	0
Management Disability Insurance	1144	860	3,839	3,304	3,304
Workers' Compensation Insurance	1165	15,668	42,308	42,801	42,801
401K Plan	1171	12,821	61,412	35,609	35,609
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,431,982	106,827	357,011	357,011
Salary And Employee Benefits Current Year Adj Decrease	1992	0	(353,540)	(60,672)	(60,672)
Total Salaries and Employee Benefits		2,313,527	2,897,697	3,058,178	3,058,178
Communications	2031	6,290	14,455	10,549	10,549

Budget Unit 3280 Public Guardian  
Function Health & Sanitation  
Activity Health

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Voice Data ISF	2032	10,591	40,099	34,219	34,219
Radio Communications ISF	2033	259	440	463	463
Food	2041	395	0	0	0
General Insurance Allocation ISF	2071	53,077	32,666	42,837	42,837
Witness And Interpreter Expense	2091	0	0	9,869	9,869
Buildings And Improvements Maintenance	2112	0	5	0	0
Facilities And Materials Sq Ft Allocation ISF	2114	1,478	0	3,793	3,793
Facilities Projects ISF	2115	0	10,936	0	0
Other Maintenance ISF	2116	0	1,504	0	0
Memberships And Dues	2131	300	4,390	5,544	5,544
Miscellaneous Expense	2159	14,909	14,358	0	0
Office Supplies	2161	1,755	2,638	3,160	3,160
Printing And Binding Non ISF	2162	0	1,017	0	0
Books And Publications	2163	0	0	1,423	1,423
Mail Center ISF	2164	5,101	10,522	5,579	5,579
Purchasing Charges ISF	2165	429	642	880	880
Graphics Charges ISF	2166	111	5	0	0
Copy Machine Chgs ISF	2167	5,070	1,870	6,894	6,894
Stores ISF	2168	705	206	7,410	7,410
Postage And Special Delivery	2169	0	46	0	0
Miscellaneous Office Expense	2179	81	353	0	0
Attorney Services	2185	353	1,572	0	0
Temporary Help	2192	19,258	48,585	32,636	32,636
Software Maintenance Agreements	2194	15,708	0	0	0
Professional Medical Services	2197	0	2,081	0	0
Other Professional And Specialized Services Non ISF	2199	10,907	32,343	69,200	69,200
Employee Health Services	2201	12,315	2,406	0	0
Information Technology ISF	2202	8,709	13,972	9,104	9,104
Special Services ISF	2206	1,111	6,885	973	973
Employee Benefits ISF	2210	13,545	26,993	24,504	24,504
Software Subscriptions Non ISF	2236	21,406	71,890	75,484	75,484
Storage Charges ISF	2244	1,691	4,550	3,203	3,203
Long Term Lease Other Rent	2249	0	27,663	19,532	19,532
Computer Equipment <5000	2261	37,394	349	54,772	54,772

Budget Unit 3280 Public Guardian  
Function Health & Sanitation  
Activity Health

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Furniture And Fixtures <5000	2262	551	696	0
Minor Equipment	2264	0	0	924
Library Books And Publications	2271	0	0	0
Training ISF	2272	0	0	1,664
Education Conference And Seminars	2273	0	1,820	4,218
Private Vehicle Mileage	2291	163	1,002	1,848
Travel Expense	2292	432	4,699	12,980
Transportation Expense	2299	613	1,366	9,240
Gas And Diesel Fuel ISF	2301	10,634	8,568	8,217
Transportation Charges ISF	2302	5,957	41,302	27,383
Motorpool ISF	2303	2,897	4,150	2,924
Transportation Charges ISF Non Uniform Guidance	2305	540	240	0
Services And Supplies Current Year Adj Increase	2991	124,543	8,469	40,717
Services And Supplies Current Year Adj Decrease	2992	0	0	0
Total Services and Supplies	389,277	447,750	532,143	532,143
Aid Payments Recipients	3111	2,612	0	0
Aid Payments Recipients 1099	3112	1,031	0	28,199
Lease Principal	3316	114,444	137,122	155,578
Interest On Lease	3456	0	6,958	21,318
Capitalized Interest	3991	0	0	0
Total Other Charges	118,087	144,080	205,095	205,095
Transfers Out To Other Funds	5111	0	33,288	0
Total Other Financing Uses	0	33,288	0	0
<b>Total Expenditures and Appropriations</b>	<b>2,820,891</b>	<b>3,522,816</b>	<b>3,795,416</b>	<b>3,795,416</b>
<b>Net Cost</b>	<b>2,391,741</b>	<b>2,217,966</b>	<b>3,053,950</b>	<b>3,053,950</b>

Fund: G001 - General Fund

Function: Education

Activity: Library Services

Ventura County Library Administration - 3600

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

Budget Unit Description:  
Ventura County Library Administration

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues		0	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Regular Salaries	1101	213,813	221,640	236,418	236,418
Supplemental Payments	1106	11,691	11,082	11,821	11,821
Terminations	1107	10,015	10,416	0	0
Retirement Contribution	1121	26,736	27,961	23,184	23,184
OASDI Contribution	1122	10,267	10,693	10,918	10,918
FICA Medicare	1123	3,558	3,657	3,599	3,599
Group Insurance	1141	13,066	13,190	13,432	13,432
Life Insurance For Department Heads And Management	1142	41	40	0	0
State Unemployment Insurance	1143	(5)	0	0	0
Management Disability Insurance	1144	1,073	926	1,586	1,586
Workers' Compensation Insurance	1165	5,941	3,665	2,294	2,294
401K Plan	1171	8,025	8,308	3,724	3,724
Total Salaries and Employee Benefits		304,221	311,580	306,976	306,976
Communications	2031	900	784	1,100	1,100
Voice Data ISF	2032	381	372	390	390
General Insurance Allocation ISF	2071	1,066	956	955	955
Memberships And Dues	2131	355	355	1,500	1,500
Mail Center ISF	2164	3	0	3	3
Purchasing Charges ISF	2165	14	27	27	27
Other Professional And Specialized Services Non ISF	2199	0	0	15,752	15,752
Information Technology ISF	2202	0	0	0	0
County Geographical Information Systems Expense ISF	2203	1,488	1,806	0	0
Computer Equipment <5000	2261	2,482	0	1,000	1,000
Private Vehicle Mileage	2291	7,135	7,023	6,900	6,900
Travel Expense	2292	10,109	3,455	5,397	5,397
Transportation Charges ISF	2302	0	0	0	0
Total Services and Supplies		23,932	14,778	33,024	33,024
<b>Total Expenditures and Appropriations</b>		<b>328,153</b>	<b>326,358</b>	<b>340,000</b>	<b>340,000</b>
<b>Net Cost</b>		<b>328,153</b>	<b>326,358</b>	<b>340,000</b>	<b>340,000</b>

Fund: S060 - Ventura County Library

Function: Education

Activity: Library Services

Ventura County Library - 3610

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

Budget Unit Description:  
Ventura County Library

Budget Unit 3610 Ventura County Library  
Function Education  
Activity Library Services

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	7,949,891	8,343,501	8,728,095	8,728,095
Property Taxes Current Unsecured	8521	228,007	224,081	241,006	241,006
Property Taxes Prior Unsecured	8541	11,601	8,472	7,578	7,578
Supplemental Property Taxes Current	8551	196,528	100,035	141,485	141,485
Supplemental Property Taxes Prior	8561	7,868	14,253	6,000	6,000
Residual Property Taxes	8571	168,819	196,387	183,216	183,216
Passthrough Property Taxes	8581	133,178	143,826	153,531	153,531
Total Taxes		8,695,892	9,030,555	9,460,911	9,460,911
Penalties And Costs On Delinquent Taxes	8841	1,695	3,847	1,600	1,600
Total Fines Forfeitures and Penalties		1,695	3,847	1,600	1,600
Investment Income	8911	455,396	661,353	406,377	406,377
Lease Interest	8915	46,764	45,839	45,839	45,839
Rents And Concessions	8931	82,823	76,452	76,452	76,452
Lease Revenue	8935	22,690	23,616	23,616	23,616
Total Revenue from Use of Money and Property		607,673	807,260	552,284	552,284
State Homeowners Property Tax Relief	9211	42,898	42,784	43,335	43,335
State Other	9252	1,488,285	1,357,030	338,348	338,348
Federal Other	9351	(35,472)	17,408	33,000	33,000
Other In-Lieu Revenues	9361	0	534	0	0
Other Governmental Agencies	9371	455,237	269,286	462,530	462,530
Total Intergovernmental Revenues		1,950,948	1,687,042	877,213	877,213
Special Assessments	9421	34,797	33,210	33,530	33,530
Library Services	9681	26,107	32,247	22,140	22,140
Cost Allocation Plan Revenue	9731	26	2	17	17
Total Charges for Services		60,930	65,458	55,687	55,687
Contributions And Donations	9770	244,961	419,205	210,833	210,833
Total Miscellaneous Revenues		244,961	419,205	210,833	210,833
Transfers In From Other Funds	9831	939,653	1,006,368	931,000	931,000
Insurance Recoveries	9851	6,110	324,659	0	0
Total Other Financing Sources		945,763	1,331,026	931,000	931,000
<b>Total Revenues</b>		<b>12,507,861</b>	<b>13,344,393</b>	<b>12,089,528</b>	<b>12,089,528</b>
Regular Salaries	1101	3,918,752	4,079,841	4,596,283	4,596,283
Extra Help	1102	350,605	398,365	355,300	355,300
Overtime	1105	1,271	144	0	0
Supplemental Payments	1106	205,784	149,946	149,970	149,970

Budget Unit 3610 Ventura County Library  
Function Education  
Activity Library Services

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Terminations	1107	40,322	36,475	36,700	36,700
Retirement Contribution	1121	594,529	588,707	634,822	634,822
OASDI Contribution	1122	241,440	245,661	267,124	267,124
FICA Medicare	1123	66,222	68,037	72,482	72,482
Safe Harbor	1124	17,866	24,609	10,609	10,609
Retiree Health Payment 1099	1128	33,435	26,645	0	0
457 Supplemental Retirement Plan	1130	20,285	23,217	11,325	11,325
Group Insurance	1141	734,598	795,207	862,182	862,182
Life Insurance For Department Heads And Management	1142	2,402	2,373	2,372	2,372
State Unemployment Insurance	1143	(108)	0	0	0
Management Disability Insurance	1144	6,932	8,143	7,469	7,469
Workers' Compensation Insurance	1165	83,847	76,131	89,111	89,111
401K Plan	1171	79,535	86,225	83,841	83,841
Legacy Health Reimbursement Arrangement	1172	0	0	30,240	30,240
Total Salaries and Employee Benefits		6,397,714	6,609,727	7,209,830	7,209,830
Communications	2031	157,956	119,125	142,216	142,216
Voice Data ISF	2032	180,383	126,925	134,888	134,888
Janitorial Services Non ISF	2055	150,761	210,606	256,945	256,945
Other Household Expense	2056	12,253	13,645	13,645	13,645
General Insurance Allocation ISF	2071	141,672	145,501	159,050	159,050
Equipment Maintenance Contracts	2102	16,860	0	935	935
Building And Improvements Supplies And Parts	2111	16,700	16,476	18,000	18,000
Buildings And Improvements Maintenance	2112	143,935	155,976	204,200	204,200
Facilities And Materials Sq Ft Allocation ISF	2114	282,900	312,392	300,957	300,957
Facilities Projects ISF	2115	102,998	3,272	20,000	20,000
Other Maintenance ISF	2116	85,931	118,687	50,000	50,000
Memberships And Dues	2131	13,476	13,085	13,985	13,985
Cost Allocation Plan Charges	2158	208,259	245,890	291,993	291,993
Office Supplies	2161	153,845	126,969	102,090	102,090
Books And Publications	2163	2,931	901	2,150	2,150
Mail Center ISF	2164	102,443	93,439	73,082	73,082
Purchasing Charges ISF	2165	15,786	19,502	18,005	18,005



Budget Unit 3610 Ventura County Library  
Function Education  
Activity Library Services

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Graphics Charges ISF	2166	2,664	4,013	5,570
Copy Machine Chgs ISF	2167	14,617	25,194	39,216
Stores ISF	2168	69	0	0
Postage And Special Delivery	2169	733	536	800
Attorney Services	2185	29,267	37,301	30,000
Temporary Help	2192	305	0	0
Marketing And Advertising	2193	422	1,139	0
Software Maintenance Agreements	2194	37,326	45,349	0
Other Professional And Specialized Services Non ISF	2199	112,853	190,650	152,772
Employee Health Services	2201	2,462	7,151	5,500
Information Technology ISF	2202	62,010	62,420	180,976
County Geographical Information Systems Expense ISF	2203	0	0	9,337
Public Works ISF Charges	2205	10,688	24,983	124,324
Special Services ISF	2206	52,923	57,525	4,628
Employee Benefits ISF	2210	87,988	85,366	93,340
Rent And Leases Equipment Noncounty Owned	2231	2,062	1,750	1,750
Software Subscriptions Non ISF	2236	238,378	309,202	472,765
Building Leases And Rentals Noncounty Owned	2241	10	6,195	111,588
Building Leases And Rentals County Owned	2242	35,647	36,717	38,553
Long Term Lease Other Rent	2249	13,360	13,761	14,174
Computer Equipment <5000	2261	215,699	302,360	230,500
Furniture And Fixtures <5000	2262	152,966	53,326	20,000
Minor Equipment	2264	4,011	6,137	6,000
Library Books And Publications	2271	822,440	779,357	1,029,848
Education Conference And Seminars	2273	939	1,523	7,000
Private Vehicle Mileage	2291	9,887	5,516	12,300
Travel Expense	2292	11,355	6,815	13,300
Freight, Express, Other Delivery	2293	874	0	0
Gas And Diesel Fuel ISF	2301	8,365	6,840	12,127
Transportation Charges ISF	2302	20,966	23,528	25,475
Transportation Work Order	2304	20,410	6,795	11,000

Budget Unit 3610 Ventura County Library  
Function Education  
Activity Library Services

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Transportation Charges ISF Non Uniform Guidance	2305	608	87	608	608
Utilities	2311	232,971	230,276	217,000	217,000
Total Services and Supplies		3,994,365	4,054,202	4,672,592	4,672,592
Lease Principal	3316	296,798	306,974	205,643	205,643
Interest On Lease	3456	3,729	2,569	1,463	1,463
Contributions To Outside Agencies	3811	1,072,584	0	0	0
Total Other Charges		1,373,111	309,543	207,106	207,106
Buildings And Improvements	4111	0	20,830	0	0
Prueter Library Refurb Project	4257	0	4,904,224	0	0
Foster Library Refurb Project	4258	43,432	396,959	0	0
Ojai Library Refurb Project	4263	0	9,715	0	0
Equipment	4601	63,117	0	0	0
Total Capital Assets		106,549	5,331,728	0	0
Transfers Out To Other Funds	5111	14,658	0	0	0
Total Other Financing Uses		14,658	0	0	0
<b>Total Expenditures and Appropriations</b>		<b>11,886,397</b>	<b>16,305,199</b>	<b>12,089,528</b>	<b>12,089,528</b>
<b>Net Cost</b>		<b>(621,464)</b>	<b>2,960,806</b>	<b>0</b>	<b>0</b>

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Fund: G001 - General Fund

Function: Education

Activity: Agricultural Education

Farm Advisor - 3700

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

Budget Unit Description:

Farm Advisor

Budget Unit 3700 Farm Advisor  
Function Education  
Activity Agricultural Education

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Revenue	9790	0	0	0	0
Total Miscellaneous Revenues		0	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salary And Employee Benefits Current Year Adj Increase	1991	13,796	13,681	16,651	16,651
Total Salaries and Employee Benefits		13,796	13,681	16,651	16,651
Voice Data ISF	2032	18,048	17,057	18,000	18,000
General Insurance Allocation ISF	2071	11,628	9,902	13,000	13,000
Facilities And Materials Sq Ft Allocation ISF	2114	93,180	94,512	97,000	97,000
Facilities Projects ISF	2115	3,778	3,762	5,000	5,000
Other Maintenance ISF	2116	386	1,692	0	0
Mail Center ISF	2164	5,835	5,508	5,600	5,600
Purchasing Charges ISF	2165	50	15	100	100
Graphics Charges ISF	2166	8,707	4,198	15,000	15,000
Copy Machine Chgs ISF	2167	1,191	262	2,000	2,000
Stores ISF	2168	0	0	0	0
Contributions And Grants To Non Governmental Agencies	2196	13,302	(13,302)	0	0
Other Professional And Specialized Services Non ISF	2199	(15)	17,059	405,149	405,149
Information Technology ISF	2202	0	522	500	500
Special Services ISF	2206	364	385	500	500
Building Leases And Rentals County Owned	2242	0	2,400	0	0
Gas And Diesel Fuel ISF	2301	8,591	7,309	11,000	11,000
Transportation Charges ISF	2302	31,372	34,905	35,200	35,200
Motorpool ISF	2303	277	0	800	800
Transportation Work Order	2304	4,108	1,078	1,000	1,000
Transportation Charges ISF Non Uniform Guidance	2305	1,578	313	1,000	1,000
Total Services and Supplies		202,380	187,576	610,849	610,849
Contributions To Outside Agencies	3811	163,824	161,000	152,000	152,000
Total Other Charges		163,824	161,000	152,000	152,000
Transfers Out To Other Funds	5111	0	63,582	0	0
Total Other Financing Uses		0	63,582	0	0
<b>Total Expenditures and Appropriations</b>		<b>380,000</b>	<b>425,839</b>	<b>779,500</b>	<b>779,500</b>

Budget Unit3700 Farm Advisor

FunctionEducation

ActivityAgricultural Education

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	380,000	425,839	779,500	779,500

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Fund: S010 - Road Fund

Function: Public Ways & Facilities

Activity: Public Ways

Public Works Road Fund - 4080

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

Budget Unit Description:

Public Works Road Fund



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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Sales And Use Taxes	8601	148,464	314,875	175,000	175,000
Total Taxes		148,464	314,875	175,000	175,000
Road Privileges And Permits	8741	864,689	893,447	900,000	900,000
Total Licenses Permits and Franchises		864,689	893,447	900,000	900,000
Vehicle Code Fines	8811	133,293	112,916	140,000	140,000
Total Fines Forfeitures and Penalties		133,293	112,916	140,000	140,000
Investment Income	8911	873,489	1,138,731	861,700	861,700
Total Revenue from Use of Money and Property		873,489	1,138,731	861,700	861,700
State Highways Users Tax 2103 Streets And Highways Code	9021	5,902,462	6,232,345	5,931,600	5,931,600
State Highways Users Tax 2104 A Streets And Highways Code	9022	20,004	20,004	24,000	24,000
State Highways Users Tax 2104 C Streets And Highways Code	9023	42,715	42,715	42,700	42,700
State Highways Users Tax 2104 D E F Streets And Highways CD	9024	8,547,016	9,048,293	9,022,900	9,022,900
State Highways Users Tax 2105 Streets And Highways Code	9025	4,158,267	4,290,168	4,402,500	4,402,500
State Highways Users Tax 2106 Streets And Highways Code	9026	585,943	604,809	661,200	661,200
Road Maintenance And Rehabilitation Program	9028	16,807,747	17,554,975	17,101,200	17,101,200
State Construction	9161	0	0	0	0
State Construction Capital	9162	(8,130)	4,622,110	0	0
State Other	9252	606,918	2,152,814	2,623,700	2,623,700
Federal Construction	9291	0	330,000	0	0
Federal Construction Capital	9292	1,577,010	554,203	1,925,000	1,925,000
Federal Forest Reserve Revenue	9311	47,195	50,635	44,000	44,000
Federal Other	9351	0	0	400,000	400,000
Total Intergovernmental Revenues		38,287,146	45,503,069	42,178,800	42,178,800
Special Assessments	9421	0	0	0	0
Other Charges For Services	9708	6,594	10,451	266,000	266,000
Cost Allocation Plan Revenue	9731	185	0	0	0
Total Charges for Services		6,779	10,451	266,000	266,000
Developer Contributions	9774	91,607	82,833	0	0
Miscellaneous Revenue	9790	79,184	68,701	12,500	12,500
Total Miscellaneous Revenues		170,791	151,534	12,500	12,500
Transfers In From Other Funds	9831	4,500,000	0	55,000	55,000

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Total Other Financing Sources	4,500,000	0	55,000	55,000
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Total Revenues		44,984,651	48,125,023	44,589,000	44,589,000
Communications	2031	0	4,671	0	0
Radio Communications ISF	2033	0	10,356	711	711
General Insurance Allocation ISF	2071	1,095,972	1,155,943	1,354,900	1,354,900
General Liability Ultimate Loss Expense 1099	2074	0	251,606	0	0
Equipment Maintenance	2101	1,541	1,185	8,000	8,000
Equipment Maintenance Contracts	2102	190,438	290,199	531,500	531,500
Maintenance Supplies And Parts	2104	91,235	76,343	183,000	183,000
Road Supplies	2105	533,285	678,096	1,383,000	1,383,000
Cost Allocation Plan Charges	2158	132,416	316,887	229,800	229,800
Miscellaneous Expense	2159	18,187	11,408	10,000	10,000
Printing And Binding Non ISF	2162	684	3,207	5,000	5,000
Purchasing Charges ISF	2165	23,840	31,540	27,971	27,971
Copy Machine Chgs ISF	2167	54	835	56	56
Engineering And Technical Surveys	2183	1,399,712	538,800	2,530,200	2,530,200
Roads Wpd Ws Construction And Maintenance Noncapitalizable	2184	13,681,416	11,421,864	19,259,500	19,259,500
Attorney Services	2185	29,720	28,733	35,000	35,000
Software Maintenance Agreements	2194	0	0	0	0
Other Professional And Specialized Services Non ISF	2199	449,213	746,242	1,577,500	1,577,500
Employee Health Services	2201	0	0	14,430	14,430
Management And Admin Survey ISF	2204	1,205,250	1,459,100	1,709,300	1,709,300
Public Works ISF Charges	2205	15,544,087	15,695,735	14,869,900	14,869,900
Publications And Legal Notices	2221	916	1,048	10,000	10,000
Rent And Leases Equipment Noncounty Owned	2231	801,702	706,309	948,500	948,500
Heavy Equipment ISF	2233	2,514,856	2,322,490	2,700,000	2,700,000
Software Subscriptions Non ISF	2236	18,805	93,345	63,000	63,000
Minor Equipment	2264	38,439	42,886	295,100	295,100
Gas And Diesel Fuel ISF	2301	476,089	385,356	581,789	581,789
Transportation Charges ISF	2302	42,839	44,489	36,518	36,518
Transportation Work Order	2304	96,610	62,456	82,800	82,800
Transportation Charges ISF Non Uniform Guidance	2305	961	(697)	0	0

County of Ventura  
State of California  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2025-26

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Utilities	2311	146,554	132,501	149,500	149,500
Total Services and Supplies		38,534,821	36,512,932	48,596,975	48,596,975
Rights Of Way Easements Purchase	3552	4,000	0	150,000	150,000
Rights Of Way Easements Temporary	3553	1,000	1,000	75,000	75,000
Total Other Charges		5,000	1,000	225,000	225,000
Equipment	4601	0	0	15,000	15,000
Computer Software	4701	9,450	10,240	0	0
Infrastructure PWA Road And Watershed Networks	4901	3,659,613	14,126,396	1,398,000	1,398,000
Total Capital Assets		3,669,063	14,136,636	1,413,000	1,413,000
Transfers Out To Other Funds	5111	826,890	86,059	1,750,000	1,750,000
Total Other Financing Uses		826,890	86,059	1,750,000	1,750,000
<b>Total Expenditures and Appropriations</b>		<b>43,035,775</b>	<b>50,736,627</b>	<b>51,984,975</b>	<b>51,984,975</b>
<b>Net Cost</b>		<b>(1,948,876)</b>	<b>2,611,604</b>	<b>7,395,975</b>	<b>7,395,975</b>

## Detail of Requirements

Fiscal Year 2025-2026

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

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

### Proposed Work Program

**Administration** \$ 5,698,475  
**Construction**

**Roads:**

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

**Rights of Way**

Various Construction Projects 225,000

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

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Fund: S400 - Nyeland Acres Community Center CFD

Function: Recreation & Cultural Services

Activity: Recreation Facilities

Nyeland Acres Community Center CFD - 4780

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

Budget Unit Description:  
Nyeland Acres Community Center CFD

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

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Penalties And Costs On Delinquent Taxes	8841	275	204	0	0
Total Fines Forfeitures and Penalties		275	204	0	0
Investment Income	8911	2,338	2,571	1,797	1,797
Rents And Concessions	8931	1	2	1	1
Total Revenue from Use of Money and Property		2,339	2,573	1,798	1,798
Special Assessments	9421	2,197	399	0	0
Total Charges for Services		2,197	399	0	0
Transfers In From Other Funds	9831	57,267	59,500	62,000	62,000
Total Other Financing Sources		57,267	59,500	62,000	62,000
<b>Total Revenues</b>		<b>62,078</b>	<b>62,677</b>	<b>63,798</b>	<b>63,798</b>
Maintenance Supplies And Parts	2104	0	703	0	0
Buildings And Improvements Maintenance	2112	5,538	4,617	16,160	16,160
Facilities And Materials Sq Ft Allocation ISF	2114	20,376	20,052	16,806	16,806
Other Maintenance ISF	2116	(1,275)	0	0	0
Cost Allocation Plan Charges	2158	413	80	200	200
Purchasing Charges ISF	2165	32	47	52	52
Graphics Charges ISF	2166	192	3	0	0
Attorney Services	2185	1,878	1,024	3,000	3,000
Other Professional And Specialized Services Non ISF	2199	493	668	3,550	3,550
Utilities	2311	18,138	17,182	16,145	16,145
Sewage Treatment Costs	2314	623	654	655	655
Total Services and Supplies		46,408	45,030	56,568	56,568
Interfund Expense Administrative	3912	6,692	6,187	7,231	7,231
Total Other Charges		6,692	6,187	7,231	7,231
<b>Total Expenditures and Appropriations</b>		<b>53,100</b>	<b>51,217</b>	<b>63,799</b>	<b>63,799</b>
<b>Net Cost</b>		<b>(8,978)</b>	<b>(11,460)</b>	<b>1</b>	<b>1</b>

Fund: G001 - General Fund

Function: Debt Service

Activity: Interest On Long Term Debt

Debt Service - 1080

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

Budget Unit Description:

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



		Budget Unit		1080 Debt Service	
		Function		Debt Service	
		Activity		Interest On Long Term Debt	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Forfeitures And Penalties	8831	0	0	3,220,000	3,220,000
Total Fines Forfeitures and Penalties		0	0	3,220,000	3,220,000
Investment Income	8911	88,220	12,827,205	9,693,250	9,693,250
Rents And Concessions	8931	1,274,251	1,187,954	986,995	986,995
Total Revenue from Use of Money and Property		1,362,471	14,015,159	10,680,245	10,680,245
Longterm Debt Proceeds	9841	315,100	2,263	0	0
Premium And Accrued Interest Bond	9842	0	0	0	0
Total Other Financing Sources		315,100	2,263	0	0
<b>Total Revenues</b>		<b>1,677,571</b>	<b>14,017,422</b>	<b>13,900,245</b>	<b>13,900,245</b>
Miscellaneous Expense	2159	0	0	0	0
Building Leases And Rentals County Owned	2242	0	0	12,000	12,000
Building Lease And Rent Contra	2247	(1,908,270)	(1,772,946)	(1,836,953)	(1,836,953)
Total Services and Supplies		(1,908,270)	(1,772,946)	(1,824,953)	(1,824,953)
Lease Purchase Pymt Principal	3311	3,045,061	3,181,217	2,672,000	2,672,000
Other Loan Payments Principal	3312	3,305,462	1,287,472	1,835,737	1,835,737
Interest Long Term Revolving Credit Agreement	3412	796,062	683,431	1,013,580	1,013,580
Interest On Lease Purchase Payments	3451	549,064	410,389	326,773	326,773
Interest On Short Term Debt	3471	5,683,355	1,171,387	1,608,000	1,608,000
Total Other Charges		13,379,006	6,733,896	7,456,090	7,456,090
<b>Total Expenditures and Appropriations</b>		<b>11,470,736</b>	<b>4,960,951</b>	<b>5,631,137</b>	<b>5,631,137</b>
<b>Net Cost</b>		<b>9,793,165</b>	<b>(9,056,471)</b>	<b>(8,269,108)</b>	<b>(8,269,108)</b>