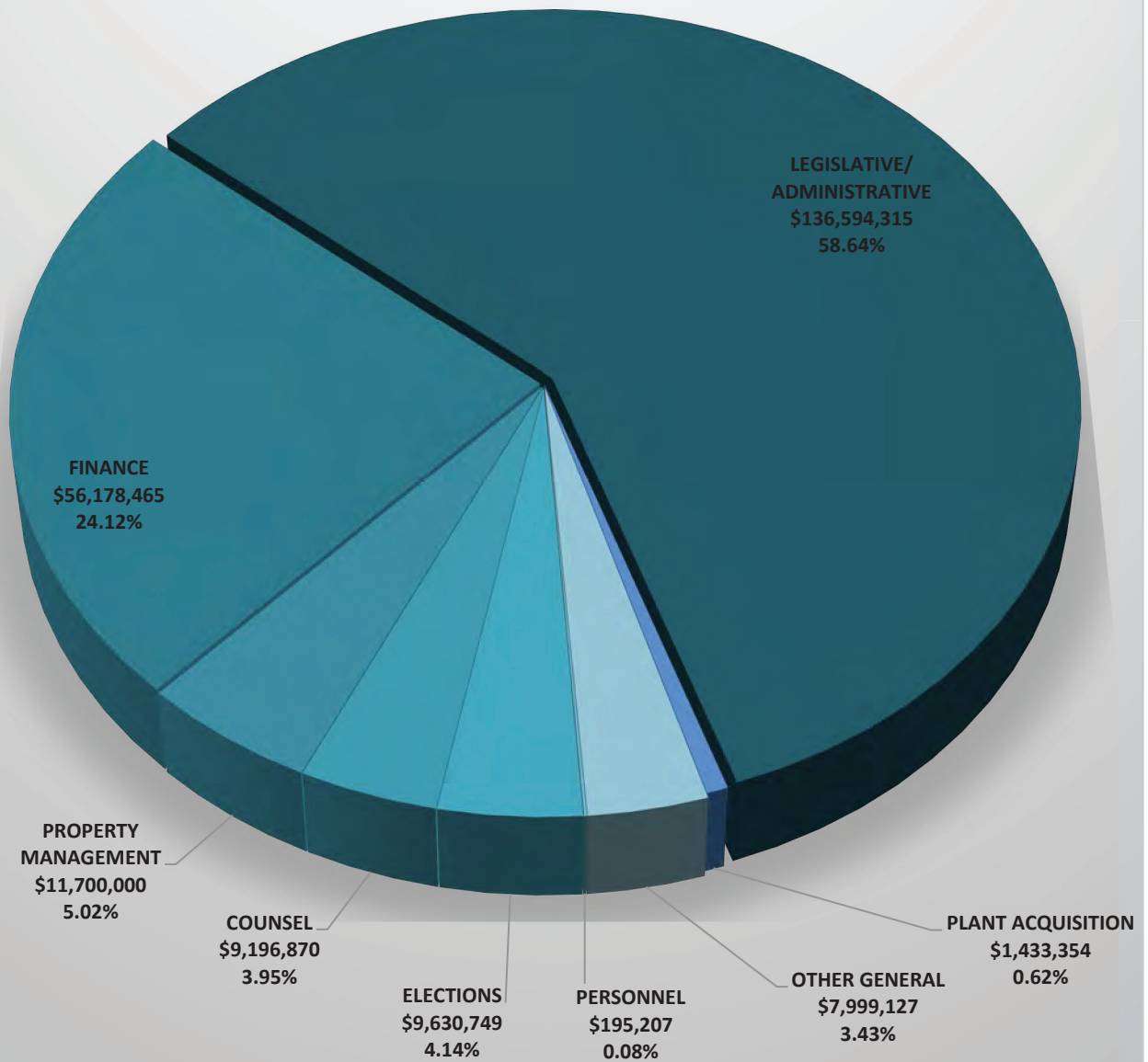


**COUNTY OF VENTURA  
GENERAL FUNCTION BY ACTIVITY  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2025-26**

**\$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
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Total Expenditures and Appropriations</b>	<b>4,076,479</b>	<b>5,241,102</b>	<b>7,168,589</b>	<b>7,168,589</b>
<b>Net Cost</b>	<b>4,076,479</b>	<b>5,241,102</b>	<b>7,168,589</b>	<b>7,168,589</b>

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 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
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
Net County Cost	10,500,000	11,387,479	11,700,000	11,700,000

Budget Unit Description:  
Capital Renewal

Budget Unit 4500 Capital Renewal  
Function General  
Activity Property Management

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Revenue	9790	0	224,309	0	0
Total Miscellaneous Revenues		0	224,309	0	0
Insurance Recoveries	9851	0	38,525	0	0
Total Other Financing Sources		0	38,525	0	0
<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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