

Fund: G001 - General Fund

Function: Education

Activity: Library Services

Ventura County Library Administration - 3600

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

Budget Unit Description:
Ventura County Library Administration

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

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

Fund: S060 - Ventura County Library

Function: Education

Activity: Library Services

Ventura County Library - 3610

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

Budget Unit Description:
Ventura County Library

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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

Budget Unit 3610 Ventura County Library
Function Education
Activity Library Services

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

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Fund: G001 - General Fund

Function: Education

Activity: Agricultural Education

Farm Advisor - 3700

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

Budget Unit Description:

Farm Advisor

Budget Unit 3700 Farm Advisor
Function Education
Activity Agricultural Education

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

Budget Unit3700 Farm Advisor

FunctionEducation

ActivityAgricultural Education

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

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