

COUNTY OF VENTURA | CALIFORNIA



DEPARTMENT BUDGET REPORT OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL ON
A BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2025



JEFFERY S. BURGH | *Auditor-Controller*



County of Ventura, California

**DEPARTMENT BUDGET REPORT
OF REVENUES AND EXPENDITURES**
(Budget and Actual on a Budgetary Basis)

For the fiscal year ended June 30, 2025



Prepared By

**County Auditor-Controller's Office
JEFFERY S. BURGH, AUDITOR-CONTROLLER**

County of Ventura, California

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For The Year Ended June 30, 2025**

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**COUNTY OF VENTURA
DEPARTMENT BUDGET REPORT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL ON A BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

OVERVIEW:

The purpose of the Department Budget Report of Revenues and Expenditures – Budget and Actual on a Budgetary Basis, is to present budget comparison data for the governmental fund departments required to adopt a budget at the legal level of control for the County by the department/budget unit and object level. A separate document is allowed when the number of departments would make the Annual Comprehensive Financial Report (ACFR) cumbersome. A reference to the separate document is required in the footnotes to the financial statements. The comparison at the legal level of control is required by the Governmental Accounting Standards Board codification of Governmental Accounting and Financial Reporting Standards 2400.105 and 2400.121.

ACFR INFORMATION:

The data for the Department Budget Report of Revenues and Expenditures is related to the ACFR for the year ended June 30, 2025. Information from the ACFR related to these reports is presented on the following:

- a. Budgetary Comparison Schedule - General Fund
- b. Budgetary Comparison Schedule - Fire Protection District
- c. Note to Required Supplementary Information

DEPARTMENT SUMMARY AND DETAIL PAGES:

The department summary pages preceding each section of detail summarize the information from the detail pages for all governmental funds. The summary pages are consistent with revenues and expenditures reported on the required ACFR budgetary comparison schedules for the general and major special revenue funds - General Fund, and Fire Protection District Fund. The ACFR schedules are included for comparison purposes. Fund balances are calculated at the fund level only; therefore, individual department fund balances are not available. For consistency, all schedules in the Department Budget Report of Revenues and Expenditures are presented without fund balances.

The department detail pages are grouped by function within the General Fund and by fund group within special revenue funds, debt service funds, capital project funds and permanent fund, respectively. Reference to the Table of Contents of the Department Budget Report of Revenues and Expenditures will facilitate locating a particular department report.



GENERAL FUND

COUNTY OF VENTURA | CALIFORNIA



COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	GENERAL FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 513,630	\$ 513,630	\$ 532,813	\$ 19,183
Licenses, permits, and franchises	26,595	26,595	29,395	2,800
Fines, forfeitures, and penalties	20,796	20,846	18,759	(2,087)
Revenues from use of money and property	8,904	21,119	34,448	13,329
Aid from other governmental units	660,755	748,340	628,224	(120,116)
Charges for services	225,481	231,440	238,535	7,095
Other	26,490	31,932	22,002	(9,930)
Amount available for appropriation	<u>1,482,651</u>	<u>1,593,902</u>	<u>1,504,176</u>	<u>(89,726)</u>
Charges to appropriations (outflows):				
General government:				
Salaries and benefits	88,251	72,748	67,451	5,297
Services and supplies	110,284	157,261	74,507	82,754
Other charges	20,364	20,155	3,743	16,412
Contingencies	2,000	4,747	-	4,747
Total general government	<u>220,899</u>	<u>254,911</u>	<u>145,701</u>	<u>109,210</u>
Public protection:				
Salaries and benefits	481,623	493,993	471,275	22,718
Services and supplies	168,297	182,368	151,753	30,615
Other charges	19,001	18,835	14,978	3,857
Total public protection	<u>668,921</u>	<u>695,196</u>	<u>638,006</u>	<u>57,190</u>
Health and sanitation services:				
Salaries and benefits	117,082	118,269	105,898	12,371
Services and supplies	122,635	128,500	98,658	29,842
Other charges	19,999	22,388	13,717	8,671
Total health and sanitation services	<u>259,716</u>	<u>269,157</u>	<u>218,273</u>	<u>50,884</u>
Public assistance:				
Salaries and benefits	176,230	179,405	176,314	3,091
Services and supplies	41,447	32,453	26,215	6,238
Other charges	121,982	128,028	115,569	12,459
Total public assistance	<u>339,659</u>	<u>339,886</u>	<u>318,098</u>	<u>21,788</u>
Education:				
Salaries and benefits	334	346	325	21
Services and supplies	624	561	203	358
Other charges	161	161	161	-
Total education	<u>1,119</u>	<u>1,068</u>	<u>689</u>	<u>379</u>
Capital outlay	87,779	133,997	53,049	80,948
Debt service:				
Services and supplies	(1,763)	10	-	10
Principal retirement	13,852	13,007	11,167	1,840
Interest and fiscal charges	2,114	1,650	1,641	9
Total charges to appropriations	<u>1,592,296</u>	<u>1,708,882</u>	<u>1,386,624</u>	<u>322,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,645)</u>	<u>(114,980)</u>	<u>117,552</u>	<u>232,532</u>
Other financing sources (uses):				
Leases	-	8,254	8,254	-
SBITAs	-	13,632	13,632	-
Insurance recovery	-	53	263	210
Issuance of long-term debt	1,122	1,122	-	(1,122)
Transfers in	9,543	9,789	2,699	(7,090)
Transfers out	(67,427)	(91,290)	(60,379)	30,911
Total other financing uses	<u>(56,762)</u>	<u>(58,440)</u>	<u>(35,531)</u>	<u>22,909</u>
Net change in fund balance	(166,407)	(173,420)	82,021	255,441
Fund balances - beginning	<u>964,306</u>	<u>964,306</u>	<u>964,306</u>	<u>-</u>
Fund balances - ending	<u>\$ 797,899</u>	<u>\$ 790,886</u>	<u>\$ 1,046,327</u>	<u>\$ 255,441</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
FIRE PROTECTION DISTRICT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	FIRE PROTECTION DISTRICT			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Taxes	\$ 193,189	\$ 193,189	\$ 199,028	\$ 5,839
Licenses, permits, and franchises	1,326	1,326	1,370	44
Fines, forfeitures, and penalties	44	44	92	48
Revenues from use of money and property	2,338	2,338	6,607	4,269
Aid from other governmental units	26,451	28,018	34,835	6,817
Charges for services	10,397	12,297	23,573	11,276
Other	5,051	9,992	14,677	4,685
Amount available for appropriation	<u>238,796</u>	<u>247,204</u>	<u>280,182</u>	<u>32,978</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	173,592	178,843	177,581	1,262
Services and supplies	56,332	70,396	56,491	13,905
Other charges	278	732	77	655
Contingencies	500	539	-	539
Total public protection	<u>230,702</u>	<u>250,510</u>	<u>234,149</u>	<u>16,361</u>
Capital outlay	<u>66,285</u>	<u>61,586</u>	<u>34,352</u>	<u>27,234</u>
Total charges to appropriations	<u>296,987</u>	<u>312,096</u>	<u>268,501</u>	<u>43,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(58,191)</u>	<u>(64,892)</u>	<u>11,681</u>	<u>76,573</u>
Other financing sources:				
Proceeds from sale of capital assets	75	75	-	(75)
Insurance recovery	-	-	16	16
Transfers in	3,000	3,000	-	(3,000)
Total other financing sources	<u>3,075</u>	<u>3,075</u>	<u>16</u>	<u>(3,059)</u>
Net change in fund balance	(55,116)	(61,817)	11,697	73,514
Fund balances - beginning	<u>183,931</u>	<u>183,931</u>	<u>183,931</u>	<u>-</u>
Fund balances - ending	<u>\$ 128,815</u>	<u>\$ 122,114</u>	<u>\$ 195,628</u>	<u>\$ 73,514</u>

COUNTY OF VENTURA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Budgetary Adoption

The County is legally required to adopt a balanced annual budget for the General Fund, special revenue funds, the permanent fund, the debt service fund for County Service Area #34, and capital projects funds for the Santa Rosa Road Assessment District, Todd Road Jail Expansion, and Ventura County Integrated Justice Information System. The County adheres to provisions of the California Government Code Sections 29000 through 29144, known as The County Budget Act. Annually, the Board conducts a public hearing for discussion of the proposed budget. At the conclusion of the hearing, and no later than October 2, the Board adopts the final budget including revisions by resolution. A Final Budget book is published.

Budgetary Comparisons

GAAP requires a budgetary comparison for the major general and special revenue funds from the funds financial statements. The County has elected to present this information as Required Supplementary Information. Analysis of the General Fund budget is included in Management's Discussion and Analysis.

Required comparisons are between original budget and final budget and between final budget and actual on a budgetary basis. The "original budget" includes the original approved budget (published as the Final Budget) plus appropriations for prior year approved roll-over encumbrances. The "final budget" is the budget as Board approved at the end of the fiscal year. The "actual on a budgetary basis" includes the actual revenues and expenditures as presented in the budget and as adjusted for the fund financial statements.

The primary changes are as follows:

- For budgetary purposes, changes in the fair value of investments are not recognized as increases or decreases to revenue. Under GAAP such changes are recognized as increases or decreases to revenue.
- For budgetary purposes, the County agency fund amounts planned by departments for use during the fiscal year were recognized as revenue. Under GAAP, all County agency funds must be included within the related County fund as revenue, unearned revenue, unavailable revenue, or liability.
- For budgetary purposes, the Stormwater-Unincorporated fund and Nyeland Acres Community Center CFD are maintained as a special revenue fund. Under GAAP, this fund does not meet the criteria to be reported as a separate special revenue fund.

The following schedule is a reconciliation for major funds of the differences between fund balances on the actual on a budgetary basis and GAAP basis fund balances (in thousands):

	General Fund	Fire Protection District
Fund Balances - Actual on a budgetary basis	\$ 1,046,327	\$ 195,628
Adjustments:		
Change in fair value of investments	2,452	1,322
Change in county departmental funds	37,224	(3,852)
Change in Special Revenue Funds	(1,617)	-
Total adjustments	38,059	(2,530)
Fund Balances - GAAP basis	\$ 1,084,386	\$ 193,098

COUNTY OF VENTURA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(Continued)

Supplemental Appropriations

The Board may approve supplemental appropriations during the year if revenues are received from unanticipated sources or from anticipated sources, but in excess of estimates thereof. Transfers of appropriations between budget units/departments must also be approved by the Board.

Supplemental appropriations for those funds which the County is legally required to adopt an annual budget approximated \$218,694,000 for the fiscal year ended June 30, 2025.

Level of Budgetary Control

County expenditures are controlled at the object level (salaries and benefits, services and supplies, other charges, and other financing uses) and sub-object level (capital assets) within budget units/departments for the County. The object level is the level at which expenditures may not legally exceed appropriations. Any transfer of appropriations between object levels within the same budget unit is delegated by the Board to the County Executive Officer.

The County is legally required to adopt an annual budget including over 90 budget units/departments in over 30 funds. Because of this large volume of detail, a separate Departmental Budget Report of Revenues and Expenditures – Budget and Actual on a Budgetary Basis has been prepared at the budget unit/department, function, and object level for those funds for which the County is legally required to adopt an annual budget. After approved year-end and post-closing adjustments, there are no departments exceeding appropriations at the object level. The budgetary document is available from the Auditor-Controller's Office, 800 South Victoria Avenue, Ventura, CA 93009-1540, or on the County website at: https://vcportal.venturacounty.gov/auditor/docs/financial-reports/FY25_BudgetToActual.pdf.

Encumbrances

The County requires use of an encumbrance system as an extension of normal budgetary accounting to assist all funds in controlling expenditures. Under this system, purchase orders, contracts, and other commitments for the expenditures of funds are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are included in restricted, committed or assigned fund balance in the governmental funds. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	GENERAL FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 513,630	\$ 513,630	\$ 532,813	\$ 19,183
Licenses, permits, and franchises	26,595	26,595	29,395	2,800
Fines, forfeitures, and penalties	20,796	20,846	18,759	(2,087)
Revenues from use of money and property	8,904	21,119	34,448	13,329
Aid from other governmental units	660,755	748,340	628,224	(120,116)
Charges for services	225,481	231,440	238,535	7,095
Other	26,490	31,932	22,002	(9,930)
Amount available for appropriation	<u>1,482,651</u>	<u>1,593,902</u>	<u>1,504,176</u>	<u>(89,726)</u>
Charges to appropriations (outflows):				
General government:				
Salaries and benefits	88,251	72,748	67,451	5,297
Services and supplies	110,284	157,261	74,507	82,754
Other charges	20,364	20,155	3,743	16,412
Contingencies	<u>2,000</u>	<u>4,747</u>	<u>-</u>	<u>4,747</u>
Total general government	<u>220,899</u>	<u>254,911</u>	<u>145,701</u>	<u>109,210</u>
Public protection:				
Salaries and benefits	481,623	493,993	471,275	22,718
Services and supplies	168,297	182,368	151,753	30,615
Other charges	<u>19,001</u>	<u>18,835</u>	<u>14,978</u>	<u>3,857</u>
Total public protection	<u>668,921</u>	<u>695,196</u>	<u>638,006</u>	<u>57,190</u>
Health and sanitation services:				
Salaries and benefits	117,082	118,269	105,898	12,371
Services and supplies	122,635	128,500	98,658	29,842
Other charges	<u>19,999</u>	<u>22,388</u>	<u>13,717</u>	<u>8,671</u>
Total health and sanitation services	<u>259,716</u>	<u>269,157</u>	<u>218,273</u>	<u>50,884</u>
Public assistance:				
Salaries and benefits	176,230	179,405	176,314	3,091
Services and supplies	41,447	32,453	26,215	6,238
Other charges	<u>121,982</u>	<u>128,028</u>	<u>115,569</u>	<u>12,459</u>
Total public assistance	<u>339,659</u>	<u>339,886</u>	<u>318,098</u>	<u>21,788</u>
Education:				
Salaries and benefits	334	346	325	21
Services and supplies	624	561	203	358
Other charges	<u>161</u>	<u>161</u>	<u>161</u>	<u>-</u>
Total education	<u>1,119</u>	<u>1,068</u>	<u>689</u>	<u>379</u>
Capital outlay	87,779	133,997	53,049	80,948
Debt service:				
Services and supplies	(1,763)	10	-	10
Principal retirement	13,852	13,007	11,167	1,840
Interest and fiscal charges	<u>2,114</u>	<u>1,650</u>	<u>1,641</u>	<u>9</u>
Total charges to appropriations	<u>1,592,296</u>	<u>1,708,882</u>	<u>1,386,624</u>	<u>322,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,645)</u>	<u>(114,980)</u>	<u>117,552</u>	<u>232,532</u>
Other financing sources (uses):				
Leases	-	8,254	8,254	-
SBITAs	-	13,632	13,632	-
Insurance recovery	-	53	263	210
Issuance of long-term debt	1,122	1,122	-	(1,122)
Transfers in	9,543	9,789	2,699	(7,090)
Transfers out	<u>(67,427)</u>	<u>(91,290)</u>	<u>(60,379)</u>	<u>30,911</u>
Total other financing sources (uses)	<u>(56,762)</u>	<u>(58,440)</u>	<u>(35,531)</u>	<u>22,909</u>
Net change in fund balance	(166,407)	(173,420)	82,021	255,441
Fund balances - beginning	<u>964,306</u>	<u>964,306</u>	<u>964,306</u>	<u>-</u>
Fund balances - ending	<u>\$ 797,899</u>	<u>\$ 790,886</u>	<u>\$ 1,046,327</u>	<u>\$ 255,441</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

GENERAL FUND

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Taxes	\$ 513,630	\$ 513,630	\$ 532,813	\$ 19,183
Licenses, permits, and franchises	26,595	26,595	29,395	2,800
Fines, forfeitures, and penalties	20,796	20,846	18,759	(2,087)
Revenues from use of money and property	8,904	21,119	34,448	13,329
Aid from other governmental units	660,755	748,340	628,224	(120,116)
Charges for services	225,481	231,440	238,535	7,095
Other	26,490	31,932	22,002	(9,930)
Amounts available for appropriation	<u>1,482,651</u>	<u>1,593,902</u>	<u>1,504,176</u>	<u>(89,726)</u>
Charges to appropriations (outflows):				
Salaries and benefits	863,520	864,761	821,263	43,498
Services and supplies	443,287	501,143	351,336	149,807
Other charges	181,507	189,567	148,168	41,399
Contingencies	2,000	4,747	-	4,747
Total function	<u>1,490,314</u>	<u>1,560,218</u>	<u>1,320,767</u>	<u>239,451</u>
Capital outlay	87,779	133,997	53,049	80,948
Debt service:				
Services and supplies	(1,763)	10	-	10
Principal retirement	13,852	13,007	11,167	1,840
Interest and fiscal charges	2,114	1,650	1,641	9
Total charges to appropriations	<u>1,592,296</u>	<u>1,708,882</u>	<u>1,386,624</u>	<u>322,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,645)</u>	<u>(114,980)</u>	<u>117,552</u>	<u>232,532</u>
Other financing sources (uses):				
Leases	-	8,254	8,254	-
Software Subscriptions	-	13,632	13,632	-
Gain from insurance recovery	-	53	263	210
Issuance of long-term debt	1,122	1,122	-	(1,122)
Transfers in	9,543	9,789	2,699	(7,090)
Transfers out	(67,427)	(91,290)	(60,379)	30,911
Total other financing sources (uses)	<u>(56,762)</u>	<u>(58,440)</u>	<u>(35,531)</u>	<u>22,909</u>
Net change in fund balances	(166,407)	(173,420)	82,021	255,441
Fund balances - beginning	<u>964,306</u>	<u>964,306</u>	<u>964,306</u>	<u>-</u>
Fund balances - ending	<u>\$ 797,899</u>	<u>\$ 790,886</u>	<u>\$ 1,046,327</u>	<u>\$ 255,441</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

FUNCTION 110 TOTALS

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Taxes	\$ 513,630	\$ 513,630	\$ 532,813	\$ 19,183
Licenses, permits, and franchises	6,567	6,567	6,525	(42)
Fines, forfeitures, and penalties	9,276	9,275	11,000	1,725
Revenues from use of money and property	7,450	7,451	18,207	10,756
Aid from other governmental units	32,237	97,440	25,664	(71,776)
Charges for services	49,141	49,141	58,525	9,384
Other	14,461	14,761	4,834	(9,927)
Amounts available for appropriation	<u>632,762</u>	<u>698,265</u>	<u>657,568</u>	<u>(40,697)</u>
Charges to appropriations (outflows):				
Salaries and benefits	88,251	72,748	67,451	5,297
Services and supplies	110,284	157,261	74,507	82,754
Other charges	20,364	20,155	3,743	16,412
Contingencies	2,000	4,747	-	4,747
Total function	<u>220,899</u>	<u>254,911</u>	<u>145,701</u>	<u>109,210</u>
Capital outlay	71,932	101,737	29,209	72,528
Debt service:				
Principal retirement	72	1,491	1,487	4
Interest and fiscal charges	1	46	46	-
Total charges to appropriations	<u>292,904</u>	<u>358,185</u>	<u>176,443</u>	<u>181,742</u>
Excess of revenues over expenditures	<u>339,858</u>	<u>340,080</u>	<u>481,125</u>	<u>141,045</u>
Other financing sources (uses):				
Leases	-	181	181	-
Software Subscriptions	-	12,621	12,621	-
Gain from insurance recovery	-	-	39	39
Issuance of long-term debt	1,122	1,122	-	(1,122)
Transfers in	7,988	8,234	1,812	(6,422)
Transfers out	(66,734)	(83,732)	(52,827)	30,905
Total other financing sources (uses)	<u>(57,624)</u>	<u>(61,755)</u>	<u>(38,355)</u>	<u>23,400</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 282,234</u>	<u>\$ 278,325</u>	<u>\$ 442,770</u>	<u>\$ 164,445</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1000: BOARD OF SUPERVISORS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Charges to appropriations (outflows):				
Salaries and benefits	\$ 4,943	\$ 5,234	\$ 4,645	\$ 589
Services and supplies	1,009	955	839	116
Total function	<u>5,952</u>	<u>6,189</u>	<u>5,484</u>	<u>705</u>
Capital outlay	-	181	181	-
Debt service:				
Principal retirement	48	97	93	4
Interest and fiscal charges	-	5	5	-
Total charges to appropriations	<u>6,000</u>	<u>6,472</u>	<u>5,763</u>	<u>709</u>
Deficiency of revenues under expenditures	<u>(6,000)</u>	<u>(6,472)</u>	<u>(5,763)</u>	<u>709</u>
Other financing sources:				
Leases	-	181	181	-
Total other financing sources:	<u>-</u>	<u>181</u>	<u>181</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (6,000)</u>	<u>\$ (6,291)</u>	<u>\$ (5,582)</u>	<u>\$ 709</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1010: COUNTY EXECUTIVE OFFICE

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ 11,779	\$ 44,159	\$ 11,198	\$ (32,961)
Charges for services	7,849	7,849	7,643	(206)
Other	507	807	294	(513)
Amounts available for appropriation	<u>20,135</u>	<u>52,815</u>	<u>19,135</u>	<u>(33,680)</u>
Charges to appropriations (outflows):				
Salaries and benefits	19,588	20,955	19,814	1,141
Services and supplies	24,040	52,881	14,602	38,279
Other charges	1,347	1,938	1,073	865
Total function	<u>44,975</u>	<u>75,774</u>	<u>35,489</u>	<u>40,285</u>
Capital outlay	604	3,235	1,182	2,053
Debt service:				
Principal retirement	-	441	441	-
Interest and fiscal charges	-	22	22	-
Total charges to appropriations	<u>45,579</u>	<u>79,472</u>	<u>37,134</u>	<u>42,338</u>
Deficiency of revenues under expenditures	<u>(25,444)</u>	<u>(26,657)</u>	<u>(17,999)</u>	<u>8,658</u>
Other financing sources (uses):				
Software Subscriptions	-	1,035	1,035	-
Transfers in	1,971	2,217	1,762	(455)
Transfers out	-	(454)	(225)	229
Total other financing sources (uses)	<u>1,971</u>	<u>2,798</u>	<u>2,572</u>	<u>(226)</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (23,473)</u>	<u>\$ (23,859)</u>	<u>\$ (15,427)</u>	<u>\$ 8,432</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1030: CEO-VARIOUS GRANTS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 8	\$ 8
Aid from other governmental units	8,813	9,363	4,356	(5,007)
Amounts available for appropriation	8,813	9,363	4,364	(4,999)
Charges to appropriations (outflows):				
Services and supplies	15,512	15,826	6,140	9,686
Total function	15,512	15,826	6,140	9,686
Total charges to appropriations	15,512	15,826	6,140	9,686
Deficiency of revenues under expenditures	(6,699)	(6,463)	(1,776)	4,687
Other financing sources (uses):				
Transfers in	3,306	3,306	50	(3,256)
Transfers out	(144)	(380)	(380)	-
Total other financing sources (uses)	3,162	2,926	(330)	(3,256)
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (3,537)</u>	<u>\$ (3,537)</u>	<u>\$ (2,106)</u>	<u>\$ 1,431</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #1050: SPECIAL ACCOUNTS AND
CONTRIBUTIONS**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 384	\$ 384	\$ 160	\$ (224)
Aid from other governmental units	5,570	35,227	4,019	(31,208)
Other	-	-	484	484
Amounts available for appropriation	<u>5,954</u>	<u>35,611</u>	<u>4,663</u>	<u>(30,948)</u>
Charges to appropriations (outflows):				
Salaries and benefits	19,350	542	-	542
Services and supplies	12,388	37,437	21,220	16,217
Other charges	18,982	18,182	2,635	15,547
Total function	<u>50,720</u>	<u>56,161</u>	<u>23,855</u>	<u>32,306</u>
Debt service:				
Principal retirement	24	24	24	-
Interest and fiscal charges	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total charges to appropriations	<u>50,745</u>	<u>56,186</u>	<u>23,880</u>	<u>32,306</u>
Deficiency of revenues under expenditures	<u>(44,791)</u>	<u>(20,575)</u>	<u>(19,217)</u>	<u>1,358</u>
Other financing uses:				
Transfers out	<u>(63,181)</u>	<u>(79,489)</u>	<u>(48,813)</u>	<u>30,676</u>
Total other financing uses	<u>(63,181)</u>	<u>(79,489)</u>	<u>(48,813)</u>	<u>30,676</u>
Deficiency of revenues under expenditures and other uses	<u>\$ (107,972)</u>	<u>\$ (100,064)</u>	<u>\$ (68,030)</u>	<u>\$ 32,034</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1060: CAPITAL PROJECTS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ -	\$ 404	\$ -	\$ (404)
Other	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Amounts available for appropriation	<u>10,000</u>	<u>10,404</u>	<u>-</u>	<u>(10,404)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>444</u>	<u>595</u>	<u>261</u>	<u>334</u>
Total function	<u>444</u>	<u>595</u>	<u>261</u>	<u>334</u>
Capital outlay	<u>68,414</u>	<u>82,491</u>	<u>13,678</u>	<u>68,813</u>
Total charges to appropriations	<u>68,858</u>	<u>83,086</u>	<u>13,939</u>	<u>69,147</u>
Deficiency of revenues under expenditures	<u>(58,858)</u>	<u>(72,682)</u>	<u>(13,939)</u>	<u>58,743</u>
Other financing sources:				
Transfers in	<u>2,711</u>	<u>2,711</u>	<u>-</u>	<u>(2,711)</u>
Total other financing sources:	<u>2,711</u>	<u>2,711</u>	<u>-</u>	<u>(2,711)</u>
Deficiency of revenues and other sources under expenditures	<u><u>\$ (56,147)</u></u>	<u><u>\$ (69,971)</u></u>	<u><u>\$ (13,939)</u></u>	<u><u>\$ 56,032</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1070: GENERAL PURPOSE (INDIRECT)
REVENUE

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Taxes	\$ 506,230	\$ 506,230	\$ 526,399	\$ 20,169
Licenses, permits, and franchises	6,300	6,300	6,298	(2)
Fines, forfeitures, and penalties	8,451	8,450	9,988	1,538
Revenues from use of money and property	6,874	6,875	17,822	10,947
Aid from other governmental units	3,803	3,803	4,681	878
Charges for services	<u>13,272</u>	<u>13,272</u>	<u>23,361</u>	<u>10,089</u>
Amounts available for appropriation	<u>544,930</u>	<u>544,930</u>	<u>588,549</u>	<u>43,619</u>
Excess of revenues over expenditures	<u>\$ 544,930</u>	<u>\$ 544,930</u>	<u>\$ 588,549</u>	<u>\$ 43,619</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #1085: CANNABIS BUSINESS LICENSE
PROGRAM**

	<u>BUDGETED AMOUNTS</u>			Variance with
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 7,400	\$ 7,400	\$ 6,414	\$ (986)
Licenses, permits, and franchises	100	100	57	(43)
Revenues from use of money and property	-	-	4	4
Amounts available for appropriation	<u>7,500</u>	<u>7,500</u>	<u>6,475</u>	<u>(1,025)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>238</u>	<u>238</u>	<u>14</u>	<u>224</u>
Total function	<u>238</u>	<u>238</u>	<u>14</u>	<u>224</u>
Total charges to appropriations	<u>238</u>	<u>238</u>	<u>14</u>	<u>224</u>
Excess of revenues over expenditures	<u>\$ 7,262</u>	<u>\$ 7,262</u>	<u>\$ 6,461</u>	<u>\$ (801)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1090: TOBACCO SETTLEMENT PROGRAM

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Other	<u>\$ 3,758</u>	<u>\$ 3,758</u>	<u>\$ 3,610</u>	<u>\$ (148)</u>
Amounts available for appropriation	<u>3,758</u>	<u>3,758</u>	<u>3,610</u>	<u>(148)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
Total function	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
Total charges to appropriations	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
Excess of revenues over expenditures	<u>3,408</u>	<u>3,408</u>	<u>3,260</u>	<u>(148)</u>
Other financing uses:				
Transfers out	<u>(3,409)</u>	<u>(3,409)</u>	<u>(3,409)</u>	<u>-</u>
Total other financing uses	<u>(3,409)</u>	<u>(3,409)</u>	<u>(3,409)</u>	<u>-</u>
Deficiency of revenues under expenditures and other uses	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (149)</u>	<u>\$ (148)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1100: GENERAL FUND CONTINGENCY

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Contingencies	\$ 2,000	\$ 4,747	\$ -	\$ 4,747
Total function	<u>2,000</u>	<u>4,747</u>	<u>-</u>	<u>4,747</u>
Total charges to appropriations	<u>2,000</u>	<u>4,747</u>	<u>-</u>	<u>4,747</u>
 Excess (deficiency) of revenues over (under) expenditures	 \$ (2,000)	 \$ (4,747)	 \$ -	 \$ 4,747

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #1490: HR PAYROLL SYSTEMPTACS PROP TAX
ASMT & COLL SYS**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Capital outlay	\$ 461	\$ 461	\$ -	\$ 461
Total charges to appropriations	<u>461</u>	<u>461</u>	<u>-</u>	<u>461</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(461)</u>	<u>(461)</u>	<u>-</u>	<u>461</u>
Other financing sources:				
Issuance of long-term debt	<u>461</u>	<u>461</u>	<u>-</u>	<u>(461)</u>
Total other financing sources	<u>461</u>	<u>461</u>	<u>-</u>	<u>(461)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1500: AUDITOR-CONTROLLER

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ -	\$ -	\$ 43	\$ 43
Charges for services	11,271	11,271	11,081	(190)
Other	100	100	116	16
Amounts available for appropriation	<u>11,371</u>	<u>11,371</u>	<u>11,240</u>	<u>(131)</u>
Charges to appropriations (outflows):				
Salaries and benefits	11,222	11,860	11,847	13
Services and supplies	8,415	7,495	6,265	1,230
Total function	<u>19,637</u>	<u>19,355</u>	<u>18,112</u>	<u>1,243</u>
Capital outlay	<u>27</u>	<u>601</u>	<u>574</u>	<u>27</u>
Total charges to appropriations	<u>19,664</u>	<u>19,956</u>	<u>18,686</u>	<u>1,270</u>
Deficiency of revenues under expenditures	<u>\$ (8,293)</u>	<u>\$ (8,585)</u>	<u>\$ (7,446)</u>	<u>\$ 1,139</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1580: VCFMS UPGRADE

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Capital outlay	\$ 1,518	\$ 12,316	\$ 12,316	\$ -
Debt service:				
Principal retirement	-	766	766	-
Interest and fiscal charges	-	7	7	-
Total charges to appropriations	<u>1,518</u>	<u>13,089</u>	<u>13,089</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>(1,518)</u>	<u>(13,089)</u>	<u>(13,089)</u>	<u>-</u>
Other financing sources:				
Software Subscriptions	-	10,537	10,537	-
Total other financing sources	<u>-</u>	<u>10,537</u>	<u>10,537</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (1,518)</u>	<u>\$ (2,552)</u>	<u>\$ (2,552)</u>	<u>\$ -</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1585: DEBRIS FLOW COLLECTION PROGRAM

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Services and supplies	\$ <u>13</u>	\$ <u>13</u>	\$ <u>-</u>	\$ <u>13</u>
Total function	<u>13</u>	<u>13</u>	<u>-</u>	<u>13</u>
Total charges to appropriations	<u>13</u>	<u>13</u>	<u>-</u>	<u>13</u>
 Excess (deficiency) of revenues over (under) expenditures	 \$ <u>(13)</u>	 \$ <u>(13)</u>	 \$ <u>-</u>	 \$ <u>13</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #1590: PROPERTY TAX ASSESSMENT AND
COLLECTION SYSTEM CAPITAL**

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Capital outlay	\$ 908	\$ 908	\$ -	\$ 908
Total charges to appropriations	<u>908</u>	<u>908</u>	<u>-</u>	<u>908</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(908)</u>	<u>(908)</u>	<u>-</u>	<u>908</u>
Other financing sources:				
Issuance of long-term debt	<u>661</u>	<u>661</u>	<u>-</u>	<u>(661)</u>
Total other financing sources	<u>661</u>	<u>661</u>	<u>-</u>	<u>661</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>\$ (247)</u>	<u>\$ (247)</u>	<u>\$ -</u>	<u>\$ 247</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #1595: PROPERTY TAX ASSESSMENT AND
COLLECTION SYSTEM OPERATIONS**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Services and supplies	\$ 3,427	\$ 5,989	\$ 5,241	\$ 748
Total function	<u>3,427</u>	<u>5,989</u>	<u>5,241</u>	<u>748</u>
Total charges to appropriations	<u>3,427</u>	<u>5,989</u>	<u>5,241</u>	<u>748</u>
Deficiency of revenues under expenditures	<u>\$ (3,427)</u>	<u>\$ (5,989)</u>	<u>\$ (5,241)</u>	<u>\$ 748</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1600: ASSESSOR

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Charges for services	\$ 6,610	\$ 6,610	\$ 6,314	\$ (296)
Other	14	14	27	13
Amounts available for appropriation	<u>6,624</u>	<u>6,624</u>	<u>6,341</u>	<u>(283)</u>
Charges to appropriations (outflows):				
Salaries and benefits	17,006	17,240	15,719	1,521
Services and supplies	<u>2,805</u>	<u>5,245</u>	<u>4,726</u>	<u>519</u>
Total function	<u>19,811</u>	<u>22,485</u>	<u>20,445</u>	<u>2,040</u>
Capital outlay	-	25	25	-
Total charges to appropriations	<u>19,811</u>	<u>22,510</u>	<u>20,470</u>	<u>2,040</u>
Deficiency of revenues under expenditures	<u><u>\$ (13,187)</u></u>	<u><u>\$ (15,886)</u></u>	<u><u>\$ (14,129)</u></u>	<u><u>\$ 1,757</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1700: TREASURER TAX COLLECTOR

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 167	\$ 167	\$ 170	\$ 3
Fines, forfeitures, and penalties	825	825	1,012	187
Charges for services	3,697	3,697	3,666	(31)
Other	42	42	2	(40)
Amounts available for appropriation	<u>4,731</u>	<u>4,731</u>	<u>4,850</u>	<u>119</u>
Charges to appropriations (outflows):				
Salaries and benefits	4,511	4,569	4,188	381
Services and supplies	<u>1,963</u>	<u>1,959</u>	<u>1,576</u>	<u>383</u>
Total function	<u>6,474</u>	<u>6,528</u>	<u>5,764</u>	<u>764</u>
Total charges to appropriations	<u>6,474</u>	<u>6,528</u>	<u>5,764</u>	<u>764</u>
Deficiency of revenues under expenditures	<u>\$ (1,743)</u>	<u>\$ (1,797)</u>	<u>\$ (914)</u>	<u>\$ 883</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1800: COUNTY COUNSEL

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Charges for services	\$ 2,977	\$ 2,977	\$ 3,501	\$ 524
Amounts available for appropriation	<u>2,977</u>	<u>2,977</u>	<u>3,501</u>	<u>524</u>
Charges to appropriations (outflows):				
Salaries and benefits	8,004	8,653	7,610	1,043
Services and supplies	<u>1,387</u>	<u>1,575</u>	<u>1,107</u>	<u>468</u>
Total function	<u>9,391</u>	<u>10,228</u>	<u>8,717</u>	<u>1,511</u>
Total charges to appropriations	<u>9,391</u>	<u>10,228</u>	<u>8,717</u>	<u>1,511</u>
Deficiency of revenues under expenditures	<u>\$ (6,414)</u>	<u>\$ (7,251)</u>	<u>\$ (5,216)</u>	<u>\$ 2,035</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1850: CIVIL SERVICE COMMISSION

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Charges for services	\$ 68	\$ 68	\$ 68	\$ -
Other	<u>10</u>	<u>10</u>	<u>-</u>	<u>(10)</u>
Amounts available for appropriation	<u>78</u>	<u>78</u>	<u>68</u>	<u>(10)</u>
Charges to appropriations (outflows):				
Salaries and benefits	102	102	92	10
Services and supplies	<u>96</u>	<u>96</u>	<u>44</u>	<u>52</u>
Total function	<u>198</u>	<u>198</u>	<u>136</u>	<u>62</u>
Total charges to appropriations	<u>198</u>	<u>198</u>	<u>136</u>	<u>62</u>
Deficiency of revenues under expenditures	<u>\$ (120)</u>	<u>\$ (120)</u>	<u>\$ (68)</u>	<u>\$ 52</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1920: ELECTIONS DIVISION

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ 2,272	\$ 4,484	\$ 1,367	\$ (3,117)
Charges for services	2,000	2,000	1,562	(438)
Other	30	30	77	47
Amounts available for appropriation	<u>4,302</u>	<u>6,514</u>	<u>3,006</u>	<u>(3,508)</u>
Charges to appropriations (outflows):				
Salaries and benefits	3,525	3,593	3,536	57
Services and supplies	8,797	8,282	5,001	3,281
Total function	<u>12,322</u>	<u>11,875</u>	<u>8,537</u>	<u>3,338</u>
Capital outlay	-	1,519	1,253	266
Debt service:				
Principal retirement	-	163	163	-
Interest and fiscal charges	-	11	11	-
Total charges to appropriations	<u>12,322</u>	<u>13,568</u>	<u>9,964</u>	<u>3,604</u>
Deficiency of revenues under expenditures	<u>(8,020)</u>	<u>(7,054)</u>	<u>(6,958)</u>	<u>96</u>
Other financing sources:				
Software Subscriptions	-	1,049	1,049	-
Total other financing sources:	<u>-</u>	<u>1,049</u>	<u>1,049</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (8,020)</u>	<u>\$ (6,005)</u>	<u>\$ (5,909)</u>	<u>\$ 96</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4000: PUBLIC WORKS - GENERAL FUND
SERVICES

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Revenues from use of money and property	\$ 192	\$ 192	\$ 213	\$ 21
Charges for services	1,397	1,397	1,329	(68)
Amounts available for appropriation	1,589	1,589	1,542	(47)
Charges to appropriations (outflows):				
Services and supplies	3,727	4,237	4,237	-
Total function	3,727	4,237	4,237	-
Total charges to appropriations	3,727	4,237	4,237	-
Deficiency of revenues under expenditures	<u>\$ (2,138)</u>	<u>\$ (2,648)</u>	<u>\$ (2,695)</u>	<u>\$ (47)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
110 - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4500: CAPITAL RENEWAL

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Other	\$ -	\$ -	\$ 224	\$ 224
Amounts available for appropriation	-	-	224	224
Charges to appropriations (outflows):				
Services and supplies	25,673	14,088	2,884	11,204
Other charges	35	35	35	-
Total function	<u>25,708</u>	<u>14,123</u>	<u>2,919</u>	<u>11,204</u>
Total charges to appropriations	<u>25,708</u>	<u>14,123</u>	<u>2,919</u>	<u>11,204</u>
Deficiency of revenues under expenditures	<u>(25,708)</u>	<u>(14,123)</u>	<u>(2,695)</u>	<u>11,428</u>
Other financing sources:				
Gain from insurance recovery	-	-	39	39
Total other financing sources	<u>-</u>	<u>-</u>	<u>39</u>	<u>39</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (25,708)</u>	<u>\$ (14,123)</u>	<u>\$ (2,656)</u>	<u>\$ 11,467</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

FUNCTION 120 TOTALS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 8,281	\$ 8,281	\$ 10,522	\$ 2,241
Fines, forfeitures, and penalties	6,589	6,640	5,362	(1,278)
Revenues from use of money and property	103	318	865	547
Aid from other governmental units	205,985	225,484	204,742	(20,742)
Charges for services	102,409	103,416	92,954	(10,462)
Other	6,092	9,369	6,018	(3,351)
Amounts available for appropriation	<u>329,459</u>	<u>353,508</u>	<u>320,463</u>	<u>(33,045)</u>
Charges to appropriations (outflows):				
Salaries and benefits	481,623	493,993	471,275	22,718
Services and supplies	168,297	182,368	151,753	30,615
Other charges	19,001	18,835	14,978	3,857
Total function	<u>668,921</u>	<u>695,196</u>	<u>638,006</u>	<u>57,190</u>
Capital outlay	12,590	22,630	14,549	8,081
Debt service:				
Principal retirement	1,349	2,283	2,197	86
Interest and fiscal charges	32	113	109	4
Total charges to appropriations	<u>682,892</u>	<u>720,222</u>	<u>654,861</u>	<u>65,361</u>
Deficiency of revenues under expenditures	<u>(353,433)</u>	<u>(366,714)</u>	<u>(334,398)</u>	<u>32,316</u>
Other financing sources (uses):				
Leases	-	2,517	2,517	-
Software Subscriptions	-	361	361	-
Gain from insurance recovery	-	53	102	49
Transfers in	5	5	-	(5)
Transfers out	(663)	(1,319)	(1,317)	2
Total other financing sources (uses)	<u>(658)</u>	<u>1,617</u>	<u>1,663</u>	<u>46</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (354,091)</u>	<u>\$ (365,097)</u>	<u>\$ (332,735)</u>	<u>\$ 32,362</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3280: PUBLIC GUARDIAN

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Licenses, permits, and franchises	\$ 10	\$ 10	\$ -	\$ (10)
Revenues from use of money and property	38	208	260	52
Aid from other governmental units	321	767	767	-
Charges for services	30	86	126	40
Other	97	127	152	25
Amounts available for appropriation	<u>496</u>	<u>1,198</u>	<u>1,305</u>	<u>107</u>
Charges to appropriations (outflows):				
Salaries and benefits	2,460	2,921	2,898	23
Services and supplies	217	455	448	7
Other charges	28	-	-	-
Total function	<u>2,705</u>	<u>3,376</u>	<u>3,346</u>	<u>30</u>
Debt service:				
Principal retirement	57	141	137	4
Interest and fiscal charges	3	7	7	-
Total charges to appropriations	<u>2,765</u>	<u>3,524</u>	<u>3,490</u>	<u>34</u>
Deficiency of revenues under expenditures	<u>(2,269)</u>	<u>(2,326)</u>	<u>(2,185)</u>	<u>141</u>
Other financing uses:				
Transfers out	-	(34)	(33)	1
Total other financing uses	<u>-</u>	<u>(34)</u>	<u>(33)</u>	<u>1</u>
Deficiency of revenues under expenditures and other uses	<u>\$ (2,269)</u>	<u>\$ (2,360)</u>	<u>\$ (2,218)</u>	<u>\$ 142</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3440: PUBLIC ADMINISTRATOR

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Licenses, permits, and franchises	\$ -	\$ -	\$ 17	\$ 17
Revenues from use of money and property	2	47	71	24
Charges for services	10	10	-	(10)
Other	42	47	97	50
Amounts available for appropriation	<u>54</u>	<u>104</u>	<u>185</u>	<u>81</u>
Charges to appropriations (outflows):				
Salaries and benefits	319	475	454	21
Services and supplies	65	86	76	10
Other charges	42	80	63	17
Total function	<u>426</u>	<u>641</u>	<u>593</u>	<u>48</u>
Debt service:				
Principal retirement	21	1	-	1
Total charges to appropriations	<u>447</u>	<u>642</u>	<u>593</u>	<u>49</u>
Deficiency of revenues under expenditures	<u>\$ (393)</u>	<u>\$ (538)</u>	<u>\$ (408)</u>	<u>\$ 130</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1900: COUNTY CLERK AND RECORDER

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 465	\$ 465	\$ 541	\$ 76
Revenues from use of money and property	-	-	35	35
Charges for services	5,283	5,283	3,409	(1,874)
Other	35	35	49	14
Amounts available for appropriation	<u>5,783</u>	<u>5,783</u>	<u>4,034</u>	<u>(1,749)</u>
Charges to appropriations (outflows):				
Salaries and benefits	4,519	4,901	4,896	5
Services and supplies	<u>1,423</u>	<u>1,523</u>	<u>1,263</u>	<u>260</u>
Total function	<u>5,942</u>	<u>6,424</u>	<u>6,159</u>	<u>265</u>
Total charges to appropriations	<u>5,942</u>	<u>6,424</u>	<u>6,159</u>	<u>265</u>
Deficiency of revenues under expenditures	<u>\$ (159)</u>	<u>\$ (641)</u>	<u>\$ (2,125)</u>	<u>\$ (1,484)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2100: DISTRICT ATTORNEY

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Licenses, permits, and franchises	\$ 670	\$ 670	\$ 679	\$ 9
Fines, forfeitures, and penalties	1,875	1,875	1,973	98
Revenues from use of money and property	6	6	448	442
Aid from other governmental units	20,257	21,923	21,344	(579)
Charges for services	647	647	636	(11)
Other	104	104	35	(69)
Amounts available for appropriation	<u>23,559</u>	<u>25,225</u>	<u>25,115</u>	<u>(110)</u>
Charges to appropriations (outflows):				
Salaries and benefits	61,748	62,087	59,470	2,617
Services and supplies	10,100	11,836	10,722	1,114
Other charges	-	19	7	12
Total function	<u>71,848</u>	<u>73,942</u>	<u>70,199</u>	<u>3,743</u>
Capital outlay	3,367	4,594	2,013	2,581
Debt service:				
Principal retirement	381	592	592	-
Interest and fiscal charges	3	30	30	-
Total charges to appropriations	<u>75,599</u>	<u>79,158</u>	<u>72,834</u>	<u>6,324</u>
Deficiency of revenues under expenditures	<u>(52,040)</u>	<u>(53,933)</u>	<u>(47,719)</u>	<u>6,214</u>
Other financing sources (uses):				
Software Subscriptions	-	361	361	-
Transfers in	5	5	-	(5)
Transfers out	-	(157)	(157)	-
Total other financing sources (uses)	<u>5</u>	<u>209</u>	<u>204</u>	<u>(5)</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (52,035)</u>	<u>\$ (53,724)</u>	<u>\$ (47,515)</u>	<u>\$ 6,209</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2200: PUBLIC DEFENDER OFFICE

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ 6,706	\$ 15,224	\$ 7,424	\$ (7,800)
Charges for services	40	40	31	(9)
Other	-	293	167	(126)
Amounts available for appropriation	<u>6,746</u>	<u>15,557</u>	<u>7,622</u>	<u>(7,935)</u>
Charges to appropriations (outflows):				
Salaries and benefits	26,294	29,251	25,270	3,981
Services and supplies	3,216	9,648	3,956	5,692
Other charges	13	29	29	-
Total function	<u>29,523</u>	<u>38,928</u>	<u>29,255</u>	<u>9,673</u>
Capital outlay	-	1,550	1,550	-
Debt service:				
Principal retirement	356	401	320	81
Interest and fiscal charges	5	44	40	4
Total charges to appropriations	<u>29,884</u>	<u>40,923</u>	<u>31,165</u>	<u>9,758</u>
Deficiency of revenues under expenditures	<u>(23,138)</u>	<u>(25,366)</u>	<u>(23,543)</u>	<u>1,823</u>
Other financing sources:				
Leases	-	1,550	1,550	-
Total other financing sources	<u>-</u>	<u>1,550</u>	<u>1,550</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (23,138)</u>	<u>\$ (23,816)</u>	<u>\$ (21,993)</u>	<u>\$ 1,823</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1110: TRIAL COURT FUNDING

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 3,162	\$ 3,163	\$ 2,088	\$ (1,075)
Aid from other governmental units	1,149	1,149	1,149	-
Charges for services	6,286	6,286	3,572	(2,714)
Other	4,015	4,015	2,718	(1,297)
Amounts available for appropriation	<u>14,612</u>	<u>14,613</u>	<u>9,527</u>	<u>(5,086)</u>
Charges to appropriations (outflows):				
Services and supplies	7,633	7,633	3,851	3,782
Other charges	<u>14,830</u>	<u>14,830</u>	<u>14,184</u>	<u>646</u>
Total function	<u>22,463</u>	<u>22,463</u>	<u>18,035</u>	<u>4,428</u>
Total charges to appropriations	<u>22,463</u>	<u>22,463</u>	<u>18,035</u>	<u>4,428</u>
Deficiency of revenues under expenditures	<u>\$ (7,851)</u>	<u>\$ (7,850)</u>	<u>\$ (8,508)</u>	<u>\$ (658)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2220: INDIGENT LEGAL SERVICES

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ 52	\$ 52	\$ 52	\$ -
Charges for services	<u>16</u>	<u>16</u>	<u>-</u>	<u>(16)</u>
Amounts available for appropriation	<u>68</u>	<u>68</u>	<u>52</u>	<u>(16)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>2,393</u>	<u>2,393</u>	<u>2,264</u>	<u>129</u>
Total function	<u>2,393</u>	<u>2,393</u>	<u>2,264</u>	<u>129</u>
Total charges to appropriations	<u>2,393</u>	<u>2,393</u>	<u>2,264</u>	<u>129</u>
Deficiency of revenues under expenditures	<u>\$ (2,325)</u>	<u>\$ (2,325)</u>	<u>\$ (2,212)</u>	<u>\$ 113</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2000: GRAND JURY

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Salaries and benefits	\$ 20	\$ 20	\$ 20	\$ -
Services and supplies	<u>380</u>	<u>380</u>	<u>323</u>	<u>57</u>
Total function	<u>400</u>	<u>400</u>	<u>343</u>	<u>57</u>
Total charges to appropriations	<u>400</u>	<u>400</u>	<u>343</u>	<u>57</u>
Deficiency of revenues under expenditures	<u>\$ (400)</u>	<u>\$ (400)</u>	<u>\$ (343)</u>	<u>\$ 57</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2500: SHERIFF-POLICE SERVICES

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 175	\$ 175	\$ 748	\$ 573
Fines, forfeitures, and penalties	1,399	1,449	1,027	(422)
Revenues from use of money and property	-	-	7	7
Aid from other governmental units	58,201	63,664	57,738	(5,926)
Charges for services	70,635	71,578	70,496	(1,082)
Other	333	466	610	144
Amounts available for appropriation	<u>130,743</u>	<u>137,332</u>	<u>130,626</u>	<u>(6,706)</u>
Charges to appropriations (outflows):				
Salaries and benefits	180,148	184,230	174,713	9,517
Services and supplies	48,249	51,260	45,139	6,121
Other charges	4,007	3,796	695	3,101
Total function	<u>232,404</u>	<u>239,286</u>	<u>220,547</u>	<u>18,739</u>
Capital outlay	4,523	7,897	5,053	2,844
Debt service:				
Principal retirement	428	1,042	1,042	-
Interest and fiscal charges	21	32	32	-
Total charges to appropriations	<u>237,376</u>	<u>248,257</u>	<u>226,674</u>	<u>21,583</u>
Deficiency of revenues under expenditures	<u>(106,633)</u>	<u>(110,925)</u>	<u>(96,048)</u>	<u>14,877</u>
Other financing sources (uses):				
Leases	-	967	967	-
Gain from insurance recovery	-	53	56	3
Transfers out	(593)	(1,128)	(1,127)	1
Total other financing sources (uses)	<u>(593)</u>	<u>(1,075)</u>	<u>(1,071)</u>	<u>4</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (107,226)</u>	<u>\$ (112,000)</u>	<u>\$ (97,119)</u>	<u>\$ 14,881</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2550: SHERIFF-DETENTION SERVICES

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Revenues from use of money and property	\$ 45	\$ 45	\$ 44	\$ (1)
Aid from other governmental units	63,604	65,846	64,269	(1,577)
Charges for services	818	826	886	60
Other	177	529	813	284
Amounts available for appropriation	<u>64,644</u>	<u>67,246</u>	<u>66,012</u>	<u>(1,234)</u>
Charges to appropriations (outflows):				
Salaries and benefits	100,465	100,653	99,332	1,321
Services and supplies	46,071	49,785	46,646	3,139
Other charges	81	81	-	81
Total function	<u>146,617</u>	<u>150,519</u>	<u>145,978</u>	<u>4,541</u>
Capital outlay	<u>2,230</u>	<u>3,402</u>	<u>1,965</u>	<u>1,437</u>
Total charges to appropriations	<u>148,847</u>	<u>153,921</u>	<u>147,943</u>	<u>5,978</u>
Deficiency of revenues under expenditures	<u>\$ (84,203)</u>	<u>\$ (86,675)</u>	<u>\$ (81,931)</u>	<u>\$ 4,744</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2600: VENTURA COUNTY PROBATION AGENCY

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Aid from other governmental units	\$ 51,083	\$ 51,083	\$ 46,052	\$ (5,031)
Charges for services	-	-	4	4
Other	241	666	304	(362)
Amounts available for appropriation	<u>51,324</u>	<u>51,749</u>	<u>46,360</u>	<u>(5,389)</u>
Charges to appropriations (outflows):				
Salaries and benefits	65,387	67,197	65,651	1,546
Services and supplies	29,415	27,208	23,037	4,171
Total function	<u>94,802</u>	<u>94,405</u>	<u>88,688</u>	<u>5,717</u>
Capital outlay	2,380	3,913	3,404	509
Debt service:				
Principal retirement	106	106	106	-
Total charges to appropriations	<u>97,288</u>	<u>98,424</u>	<u>92,198</u>	<u>6,226</u>
Deficiency of revenues under expenditures	<u>(45,964)</u>	<u>(46,675)</u>	<u>(45,838)</u>	<u>837</u>
Other financing sources:				
Gain from insurance recovery	-	-	46	46
Total other financing sources	<u>-</u>	<u>-</u>	<u>46</u>	<u>46</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (45,964)</u>	<u>\$ (46,675)</u>	<u>\$ (45,792)</u>	<u>\$ 883</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2800: AGRICULTURAL COMMISSIONER

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Licenses, permits, and franchises	\$ 989	\$ 989	\$ 1,066	\$ 77
Fines, forfeitures, and penalties	58	58	82	24
Aid from other governmental units	4,188	5,317	5,479	162
Charges for services	1,102	1,102	869	(233)
Other	10	10	93	83
Amounts available for appropriation	<u>6,347</u>	<u>7,476</u>	<u>7,589</u>	<u>113</u>
Charges to appropriations (outflows):				
Salaries and benefits	8,310	8,212	8,200	12
Services and supplies	1,868	2,104	1,749	355
Total function	<u>10,178</u>	<u>10,316</u>	<u>9,949</u>	<u>367</u>
Capital outlay	90	1,203	548	655
Total charges to appropriations	<u>10,268</u>	<u>11,519</u>	<u>10,497</u>	<u>1,022</u>
Deficiency of revenues under expenditures	<u>(3,921)</u>	<u>(4,043)</u>	<u>(2,908)</u>	<u>1,135</u>
Other financing uses:				
Transfers out	(70)	-	-	-
Total other financing uses	<u>(70)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues under expenditures and other uses	<u>\$ (3,991)</u>	<u>\$ (4,043)</u>	<u>\$ (2,908)</u>	<u>\$ 1,135</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2860: ANM - ANIMAL SERVICES

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Licenses, permits, and franchises	\$ 1,715	\$ 1,715	\$ 1,451	\$ (264)
Fines, forfeitures, and penalties	85	85	105	20
Charges for services	5,654	5,654	5,722	68
Other	647	2,636	418	(2,218)
Amounts available for appropriation	<u>8,101</u>	<u>10,090</u>	<u>7,696</u>	<u>(2,394)</u>
Charges to appropriations (outflows):				
Salaries and benefits	8,198	10,159	8,262	1,897
Services and supplies	<u>3,604</u>	<u>3,744</u>	<u>3,489</u>	<u>255</u>
Total function	<u>11,802</u>	<u>13,903</u>	<u>11,751</u>	<u>2,152</u>
Total charges to appropriations	<u>11,802</u>	<u>13,903</u>	<u>11,751</u>	<u>2,152</u>
Deficiency of revenues under expenditures	<u>\$ (3,701)</u>	<u>\$ (3,813)</u>	<u>\$ (4,055)</u>	<u>\$ (242)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2910: RMA-PLANNING DEPARTMENT

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 1,494	\$ 1,494	\$ 1,879	\$ 385
Aid from other governmental units	10	10	96	86
Charges for services	2,832	2,832	1,598	(1,234)
Other	130	130	246	116
Amounts available for appropriation	<u>4,466</u>	<u>4,466</u>	<u>3,819</u>	<u>(647)</u>
Charges to appropriations (outflows):				
Salaries and benefits	7,270	7,076	6,809	267
Services and supplies	<u>4,133</u>	<u>4,433</u>	<u>2,843</u>	<u>1,590</u>
Total function	<u>11,403</u>	<u>11,509</u>	<u>9,652</u>	<u>1,857</u>
Total charges to appropriations	<u>11,403</u>	<u>11,509</u>	<u>9,652</u>	<u>1,857</u>
Deficiency of revenues under expenditures	<u>\$ (6,937)</u>	<u>\$ (7,043)</u>	<u>\$ (5,833)</u>	<u>\$ 1,210</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2920: RMA- BUILDING AND SAFETY

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 2,719	\$ 2,719	\$ 4,063	\$ 1,344
Aid from other governmental units	-	-	15	15
Charges for services	2,983	2,983	1,940	(1,043)
Other	204	204	195	(9)
Amounts available for appropriation	<u>5,906</u>	<u>5,906</u>	<u>6,213</u>	<u>307</u>
Charges to appropriations (outflows):				
Salaries and benefits	3,952	4,046	3,633	413
Services and supplies	<u>1,867</u>	<u>1,497</u>	<u>876</u>	<u>621</u>
Total function	<u>5,819</u>	<u>5,543</u>	<u>4,509</u>	<u>1,034</u>
Total charges to appropriations	<u>5,819</u>	<u>5,543</u>	<u>4,509</u>	<u>1,034</u>
Excess of revenues over expenditures	<u>\$ 87</u>	<u>\$ 363</u>	<u>\$ 1,704</u>	<u>\$ 1,341</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2900: RMA-OPERATIONS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Charges for services	\$ 316	\$ 316	\$ 192	\$ (124)
Other	<u>4</u>	<u>4</u>	<u>6</u>	<u>2</u>
Amounts available for appropriation	<u>320</u>	<u>320</u>	<u>198</u>	<u>(122)</u>
Charges to appropriations (outflows):				
Salaries and benefits	4,121	4,295	4,130	165
Services and supplies	<u>1,686</u>	<u>1,981</u>	<u>1,546</u>	<u>435</u>
Total function	<u>5,807</u>	<u>6,276</u>	<u>5,676</u>	<u>600</u>
Capital outlay	-	6	6	-
Total charges to appropriations	<u>5,807</u>	<u>6,282</u>	<u>5,682</u>	<u>600</u>
Deficiency of revenues under expenditures	<u><u>\$ (5,487)</u></u>	<u><u>\$ (5,962)</u></u>	<u><u>\$ (5,484)</u></u>	<u><u>\$ 478</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2950: RMA-CODE COMPLIANCE

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Licenses, permits, and franchises	\$ 44	\$ 44	\$ 78	\$ 34
Fines, forfeitures, and penalties	10	10	87	77
Charges for services	681	681	603	(78)
Other	11	11	57	46
Amounts available for appropriation	<u>746</u>	<u>746</u>	<u>825</u>	<u>79</u>
Charges to appropriations (outflows):				
Salaries and benefits	2,566	2,588	2,442	146
Services and supplies	692	913	316	597
Total function	<u>3,258</u>	<u>3,501</u>	<u>2,758</u>	<u>743</u>
Capital outlay	-	10	10	-
Total charges to appropriations	<u>3,258</u>	<u>3,511</u>	<u>2,768</u>	<u>743</u>
Deficiency of revenues under expenditures	<u>\$ (2,512)</u>	<u>\$ (2,765)</u>	<u>\$ (1,943)</u>	<u>\$ 822</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2880: MEO - MEDICAL EXAMINER

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Revenues from use of money and property	\$ 10	\$ 10	\$ -	\$ (10)
Aid from other governmental units	176	211	145	(66)
Charges for services	-	-	49	49
Other	41	91	58	(33)
Amounts available for appropriation	<u>227</u>	<u>312</u>	<u>252</u>	<u>(60)</u>
Charges to appropriations (outflows):				
Salaries and benefits	4,320	4,355	4,200	155
Services and supplies	<u>1,063</u>	<u>1,267</u>	<u>1,016</u>	<u>251</u>
Total function	<u>5,383</u>	<u>5,622</u>	<u>5,216</u>	<u>406</u>
Capital outlay	-	55	-	55
Total charges to appropriations	<u>5,383</u>	<u>5,677</u>	<u>5,216</u>	<u>461</u>
Deficiency of revenues under expenditures	<u>\$ (5,156)</u>	<u>\$ (5,365)</u>	<u>\$ (4,964)</u>	<u>\$ 401</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
120 - PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #4040: PUBLIC WORKS INTEGRATED WASTE
MANAGEMENT DIVISION**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 2	\$ 2	\$ -	\$ (2)
Aid from other governmental units	238	238	212	(26)
Charges for services	5,076	5,076	2,821	(2,255)
Other	<u>1</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
Amounts available for appropriation	<u>5,317</u>	<u>5,317</u>	<u>3,033</u>	<u>(2,284)</u>
Charges to appropriations (outflows):				
Salaries and benefits	1,526	1,527	895	632
Services and supplies	<u>4,222</u>	<u>4,222</u>	<u>2,193</u>	<u>2,029</u>
Total function	<u>5,748</u>	<u>5,749</u>	<u>3,088</u>	<u>2,661</u>
Total charges to appropriations	<u>5,748</u>	<u>5,749</u>	<u>3,088</u>	<u>2,661</u>
Deficiency of revenues under expenditures	<u>\$ (431)</u>	<u>\$ (432)</u>	<u>\$ (55)</u>	<u>\$ 377</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

FUNCTION 140 TOTALS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 11,747	\$ 11,747	\$ 12,348	\$ 601
Fines, forfeitures, and penalties	4,931	4,931	2,397	(2,534)
Revenues from use of money and property	11	11	1,046	1,035
Aid from other governmental units	124,709	127,893	120,343	(7,550)
Charges for services	73,881	78,833	86,926	8,093
Other	4,113	5,978	6,620	642
Amounts available for appropriation	<u>219,392</u>	<u>229,393</u>	<u>229,680</u>	<u>287</u>
Charges to appropriations (outflows):				
Salaries and benefits	117,082	118,269	105,898	12,371
Services and supplies	122,635	128,500	98,658	29,842
Other charges	19,999	22,388	13,717	8,671
Total function	<u>259,716</u>	<u>269,157</u>	<u>218,273</u>	<u>50,884</u>
Capital outlay	3,257	3,999	3,779	220
Debt service:				
Principal retirement	1,555	2,626	2,445	181
Interest and fiscal charges	113	207	202	5
Total charges to appropriations	<u>264,641</u>	<u>275,989</u>	<u>224,699</u>	<u>51,290</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(45,249)</u>	<u>(46,596)</u>	<u>4,981</u>	<u>51,577</u>
Other financing sources (uses):				
Leases	-	808	808	-
Gain from insurance recovery	-	-	1	1
Transfers out	(30)	(414)	(414)	-
Total other financing sources (uses)	<u>(30)</u>	<u>394</u>	<u>395</u>	<u>1</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (45,279)</u>	<u>\$ (46,202)</u>	<u>\$ 5,376</u>	<u>\$ 51,578</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #2930: RMA-ENVIRONMENTAL HEALTH
DEPARTMENT**

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Licenses, permits, and franchises	\$ 11,747	\$ 11,747	\$ 12,348	\$ 601
Fines, forfeitures, and penalties	6	6	4	(2)
Revenues from use of money and property	1	1	12	11
Aid from other governmental units	292	323	293	(30)
Charges for services	1,905	1,905	1,872	(33)
Other	205	205	23	(182)
Amounts available for appropriation	<u>14,156</u>	<u>14,187</u>	<u>14,552</u>	<u>365</u>
Charges to appropriations (outflows):				
Salaries and benefits	11,197	11,397	10,338	1,059
Services and supplies	2,064	2,096	1,904	192
Total function	<u>13,261</u>	<u>13,493</u>	<u>12,242</u>	<u>1,251</u>
Total charges to appropriations	<u>13,261</u>	<u>13,493</u>	<u>12,242</u>	<u>1,251</u>
Excess of revenues over expenditures	<u>\$ 895</u>	<u>\$ 694</u>	<u>\$ 2,310</u>	<u>\$ 1,616</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3090: HCA-EMERGENCY MEDICAL SERVICES

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 3,153	\$ 3,153	\$ 1,864	\$ (1,289)
Aid from other governmental units	1,995	2,114	1,601	(513)
Charges for services	740	740	935	195
Other	-	-	14	14
Amounts available for appropriation	<u>5,888</u>	<u>6,007</u>	<u>4,414</u>	<u>(1,593)</u>
Charges to appropriations (outflows):				
Salaries and benefits	3,419	3,488	3,158	330
Services and supplies	1,992	2,047	1,586	461
Other charges	<u>1,598</u>	<u>1,609</u>	<u>1,609</u>	<u>-</u>
Total function	<u>7,009</u>	<u>7,144</u>	<u>6,353</u>	<u>791</u>
Capital outlay	69	548	548	-
Debt service:				
Principal retirement	132	148	132	16
Interest and fiscal charges	<u>-</u>	<u>10</u>	<u>10</u>	<u>-</u>
Total charges to appropriations	<u>7,210</u>	<u>7,850</u>	<u>7,043</u>	<u>807</u>
Deficiency of revenues under expenditures	<u>(1,322)</u>	<u>(1,843)</u>	<u>(2,629)</u>	<u>(786)</u>
Other financing sources (uses):				
Leases	-	479	479	-
Transfers out	<u>(30)</u>	<u>(57)</u>	<u>(57)</u>	<u>-</u>
Total other financing sources (uses)	<u>(30)</u>	<u>422</u>	<u>422</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (1,352)</u>	<u>\$ (1,421)</u>	<u>\$ (2,207)</u>	<u>\$ (786)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3100: HCA-PUBLIC HEALTH

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 23	\$ 23	\$ 14	\$ (9)
Aid from other governmental units	34,035	35,715	45,819	10,104
Charges for services	3,358	3,358	3,605	247
Other	1,780	1,907	1,607	(300)
Amounts available for appropriation	<u>39,196</u>	<u>41,003</u>	<u>51,045</u>	<u>10,042</u>
Charges to appropriations (outflows):				
Salaries and benefits	31,110	31,320	29,224	2,096
Services and supplies	11,021	11,936	7,300	4,636
Other charges	1,335	1,852	941	911
Total function	<u>43,466</u>	<u>45,108</u>	<u>37,465</u>	<u>7,643</u>
Capital outlay	3,188	3,281	3,198	83
Debt service:				
Principal retirement	390	520	520	-
Interest and fiscal charges	34	40	40	-
Total charges to appropriations	<u>47,078</u>	<u>48,949</u>	<u>41,223</u>	<u>7,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,882)</u>	<u>(7,946)</u>	<u>9,822</u>	<u>17,768</u>
Other financing sources (uses):				
Leases	-	329	329	-
Transfers out	-	(170)	(170)	-
Total other financing sources (uses)	<u>-</u>	<u>159</u>	<u>159</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (7,882)</u>	<u>\$ (7,787)</u>	<u>\$ 9,981</u>	<u>\$ 17,768</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3120: HCA-WOMEN/INFANT/CHILDREN

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Aid from other governmental units	\$ 4,754	\$ 5,309	\$ 5,291	\$ (18)
Charges for services	54	54	81	27
Amounts available for appropriation	<u>4,808</u>	<u>5,363</u>	<u>5,372</u>	<u>9</u>
Charges to appropriations (outflows):				
Salaries and benefits	4,663	4,656	4,219	437
Services and supplies	863	1,404	1,404	-
Total function	<u>5,526</u>	<u>6,060</u>	<u>5,623</u>	<u>437</u>
Debt service:				
Principal retirement	112	151	142	9
Interest and fiscal charges	-	2	1	1
Total charges to appropriations	<u>5,638</u>	<u>6,213</u>	<u>5,766</u>	<u>447</u>
Deficiency of revenues under expenditures	<u>\$ (830)</u>	<u>\$ (850)</u>	<u>\$ (394)</u>	<u>\$ 456</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3140: HCA-CHILDREN'S MEDICAL SERVICES

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 1,476	\$ 1,476	\$ 475	\$ (1,001)
Aid from other governmental units	11,937	11,937	9,898	(2,039)
Charges for services	202	202	166	(36)
Other	71	71	222	151
Amounts available for appropriation	<u>13,686</u>	<u>13,686</u>	<u>10,761</u>	<u>(2,925)</u>
Charges to appropriations (outflows):				
Salaries and benefits	11,923	11,620	9,936	1,684
Services and supplies	4,354	4,632	3,175	1,457
Other charges	10	10	-	10
Total function	<u>16,287</u>	<u>16,262</u>	<u>13,111</u>	<u>3,151</u>
Capital outlay	<u>-</u>	<u>37</u>	<u>33</u>	<u>4</u>
Total charges to appropriations	<u>16,287</u>	<u>16,299</u>	<u>13,144</u>	<u>3,155</u>
Deficiency of revenues under expenditures	<u>\$ (2,601)</u>	<u>\$ (2,613)</u>	<u>\$ (2,383)</u>	<u>\$ 230</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3200: HCA-MENTAL HEALTH

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 10	\$ 10	\$ 885	\$ 875
Aid from other governmental units	57,170	57,740	47,594	(10,146)
Charges for services	46,375	49,821	56,271	6,450
Other	2,057	2,056	2,557	501
Amounts available for appropriation	<u>105,612</u>	<u>109,627</u>	<u>107,307</u>	<u>(2,320)</u>
Charges to appropriations (outflows):				
Salaries and benefits	41,107	41,767	36,996	4,771
Services and supplies	74,207	75,221	60,594	14,627
Other charges	17,056	18,781	11,031	7,750
Total function	<u>132,370</u>	<u>135,769</u>	<u>108,621</u>	<u>27,148</u>
Debt service:				
Principal retirement	755	1,632	1,554	78
Interest and fiscal charges	72	148	148	-
Total charges to appropriations	<u>133,197</u>	<u>137,549</u>	<u>110,323</u>	<u>27,226</u>
Deficiency of revenues under expenditures	<u>(27,585)</u>	<u>(27,922)</u>	<u>(3,016)</u>	<u>24,906</u>
Other financing sources (uses):				
Gain from insurance recovery	-	-	1	1
Transfers out	-	(187)	(187)	-
Total other financing sources (uses)	<u>-</u>	<u>(187)</u>	<u>(186)</u>	<u>1</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (27,585)</u>	<u>\$ (28,109)</u>	<u>\$ (3,202)</u>	<u>\$ 24,907</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3220: HCA-ALCOHOL/DRUG PROGRAMS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 273	\$ 273	\$ 40	\$ (233)
Revenues from use of money and property	-	-	149	149
Aid from other governmental units	14,160	14,389	9,497	(4,892)
Charges for services	17,421	19,448	22,556	3,108
Other	-	1,739	2,127	388
Amounts available for appropriation	<u>31,854</u>	<u>35,849</u>	<u>34,369</u>	<u>(1,480)</u>
Charges to appropriations (outflows):				
Salaries and benefits	10,320	11,139	10,649	490
Services and supplies	27,308	30,338	22,216	8,122
Other charges	-	136	136	-
Total function	<u>37,628</u>	<u>41,613</u>	<u>33,001</u>	<u>8,612</u>
Capital outlay	-	133	-	133
Debt service:				
Principal retirement	84	93	70	23
Interest and fiscal charges	2	2	1	1
Total charges to appropriations	<u>37,714</u>	<u>41,841</u>	<u>33,072</u>	<u>8,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (5,860)</u>	<u>\$ (5,992)</u>	<u>\$ 1,297</u>	<u>\$ 7,289</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
140 - HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #3240: HCA-DRIVING UNDER THE INFLUENCE
PROGRAM**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Aid from other governmental units	\$ 366	\$ 366	\$ 350	\$ (16)
Charges for services	3,826	3,305	1,440	(1,865)
Other	-	-	70	70
Amounts available for appropriation	<u>4,192</u>	<u>3,671</u>	<u>1,860</u>	<u>(1,811)</u>
Charges to appropriations (outflows):				
Salaries and benefits	3,343	2,882	1,378	1,504
Services and supplies	826	826	479	347
Total function	<u>4,169</u>	<u>3,708</u>	<u>1,857</u>	<u>1,851</u>
Debt service:				
Principal retirement	82	82	27	55
Interest and fiscal charges	5	5	2	3
Total charges to appropriations	<u>4,256</u>	<u>3,795</u>	<u>1,886</u>	<u>1,909</u>
Deficiency of revenues under expenditures	<u>\$ (64)</u>	<u>\$ (124)</u>	<u>\$ (26)</u>	<u>\$ 98</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
150 - PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

FUNCTION 150 TOTALS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 116	\$ 116	\$ 316	\$ 200
Aid from other governmental units	297,824	297,523	277,475	(20,048)
Charges for services	50	50	130	80
Other	1,824	1,824	4,530	2,706
Amounts available for appropriation	<u>299,814</u>	<u>299,513</u>	<u>282,451</u>	<u>(17,062)</u>
Charges to appropriations (outflows):				
Salaries and benefits	176,230	179,405	176,314	3,091
Services and supplies	41,447	32,453	26,215	6,238
Other charges	121,982	128,028	115,569	12,459
Total function	<u>339,659</u>	<u>339,886</u>	<u>318,098</u>	<u>21,788</u>
Capital outlay	-	5,631	5,512	119
Debt service:				
Principal retirement	4,615	5,207	5,038	169
Interest and fiscal charges	96	113	113	-
Total charges to appropriations	<u>344,370</u>	<u>350,837</u>	<u>328,761</u>	<u>22,076</u>
Deficiency of revenues under expenditures	<u>(44,556)</u>	<u>(51,324)</u>	<u>(46,310)</u>	<u>5,014</u>
Other financing sources (uses):				
Leases	-	4,748	4,748	-
Software Subscriptions	-	650	650	-
Gain from insurance recovery	-	-	121	121
Transfers in	1,550	1,550	887	(663)
Transfers out	-	(200)	(196)	4
Total other financing sources (uses)	<u>1,550</u>	<u>6,748</u>	<u>6,210</u>	<u>(538)</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (43,006)</u>	<u>\$ (44,576)</u>	<u>\$ (40,100)</u>	<u>\$ 4,476</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
150 - PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3430: TRANSITIONAL LIVING CENTER (RAIN)

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Salaries and benefits	\$ -	\$ 64	\$ 64	\$ -
Services and supplies	9	1	-	1
Other charges	2	-	-	-
Total function	<u>11</u>	<u>65</u>	<u>64</u>	<u>1</u>
Total charges to appropriations	<u>11</u>	<u>65</u>	<u>64</u>	<u>1</u>
Deficiency of revenues under expenditures	<u>\$ (11)</u>	<u>\$ (65)</u>	<u>\$ (64)</u>	<u>\$ 1</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
150 - PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3410: HSA-PROGRAM OPERATIONS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 116	\$ 116	\$ 316	\$ 200
Aid from other governmental units	197,873	197,873	182,894	(14,979)
Charges for services	50	50	130	80
Other	1,465	1,465	76	(1,389)
Amounts available for appropriation	<u>199,504</u>	<u>199,504</u>	<u>183,416</u>	<u>(16,088)</u>
Charges to appropriations (outflows):				
Salaries and benefits	170,337	173,648	171,570	2,078
Services and supplies	30,543	28,171	25,124	3,047
Other charges	28,247	27,701	21,030	6,671
Total function	<u>229,127</u>	<u>229,520</u>	<u>217,724</u>	<u>11,796</u>
Capital outlay	-	5,631	5,512	119
Debt service:				
Principal retirement	4,615	5,207	5,038	169
Interest and fiscal charges	96	113	113	-
Total charges to appropriations	<u>233,838</u>	<u>240,471</u>	<u>228,387</u>	<u>12,084</u>
Deficiency of revenues under expenditures	<u>(34,334)</u>	<u>(40,967)</u>	<u>(44,971)</u>	<u>(4,004)</u>
Other financing sources (uses):				
Leases	-	4,748	4,748	-
Software Subscriptions	-	650	650	-
Gain from insurance recovery	-	-	121	121
Transfers in	1,550	1,550	887	(663)
Transfers out	-	(200)	(196)	4
Total other financing sources (uses)	<u>1,550</u>	<u>6,748</u>	<u>6,210</u>	<u>(538)</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (32,784)</u>	<u>\$ (34,219)</u>	<u>\$ (38,761)</u>	<u>\$ (4,542)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
150 - PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3420: HSA-DIRECT RECIPIENT AID

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ 86,591	\$ 86,591	\$ 85,060	\$ (1,531)
Other	330	330	225	(105)
Amounts available for appropriation	<u>86,921</u>	<u>86,921</u>	<u>85,285</u>	<u>(1,636)</u>
Charges to appropriations (outflows):				
Other charges	93,513	93,493	89,880	3,613
Total function	<u>93,513</u>	<u>93,493</u>	<u>89,880</u>	<u>3,613</u>
Total charges to appropriations	<u>93,513</u>	<u>93,493</u>	<u>89,880</u>	<u>3,613</u>
Deficiency of revenues under expenditures	<u>\$ (6,592)</u>	<u>\$ (6,572)</u>	<u>\$ (4,595)</u>	<u>\$ 1,977</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
150 - PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3500: AREA AGENCY ON AGING

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Aid from other governmental units	\$ 13,360	\$ 13,059	\$ 9,521	\$ (3,538)
Other	29	29	4,229	4,200
Amounts available for appropriation	<u>13,389</u>	<u>13,088</u>	<u>13,750</u>	<u>662</u>
Charges to appropriations (outflows):				
Salaries and benefits	5,893	5,693	4,680	1,013
Services and supplies	10,895	4,281	1,091	3,190
Other charges	220	6,834	4,659	2,175
Total function	<u>17,008</u>	<u>16,808</u>	<u>10,430</u>	<u>6,378</u>
Total charges to appropriations	<u>17,008</u>	<u>16,808</u>	<u>10,430</u>	<u>6,378</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,619)</u>	<u>\$ (3,720)</u>	<u>\$ 3,320</u>	<u>\$ 7,040</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
160 - EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

FUNCTION 160 TOTALS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Salaries and benefits	\$ 334	\$ 346	\$ 325	\$ 21
Services and supplies	624	561	203	358
Other charges	<u>161</u>	<u>161</u>	<u>161</u>	<u>-</u>
Total function	<u>1,119</u>	<u>1,068</u>	<u>689</u>	<u>379</u>
Total charges to appropriations	<u>1,119</u>	<u>1,068</u>	<u>689</u>	<u>379</u>
Deficiency of revenues under expenditures	<u>(1,119)</u>	<u>(1,068)</u>	<u>(689)</u>	<u>379</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>(64)</u>	<u>(64)</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>(64)</u>	<u>(64)</u>	<u>-</u>
Deficiency of revenues under expenditures and other uses	<u>\$ (1,119)</u>	<u>\$ (1,132)</u>	<u>\$ (753)</u>	<u>\$ 379</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
160 - EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #3600: VENTURA COUNTY LIBRARY
ADMINISTRATION**

	<u>BUDGETED AMOUNTS</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual on</u>	<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budgetary</u>	<u>Positive</u>
			<u>Basis</u>	<u>(Negative)</u>
Charges to appropriations (outflows):				
Salaries and benefits	\$ 320	\$ 332	\$ 311	\$ 21
Services and supplies	20	20	15	5
Total function	<u>340</u>	<u>352</u>	<u>326</u>	<u>26</u>
Total charges to appropriations	<u>340</u>	<u>352</u>	<u>326</u>	<u>26</u>
Deficiency of revenues under expenditures	<u>\$ (340)</u>	<u>\$ (352)</u>	<u>\$ (326)</u>	<u>\$ 26</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
160 - EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3700: FARM ADVISOR

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Charges to appropriations (outflows):				
Salaries and benefits	\$ 14	\$ 14	\$ 14	\$ -
Services and supplies	604	541	188	353
Other charges	<u>161</u>	<u>161</u>	<u>161</u>	<u>-</u>
Total function	<u>779</u>	<u>716</u>	<u>363</u>	<u>353</u>
Total charges to appropriations	<u>779</u>	<u>716</u>	<u>363</u>	<u>353</u>
Deficiency of revenues under expenditures	<u>(779)</u>	<u>(716)</u>	<u>(363)</u>	<u>353</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>(64)</u>	<u>(64)</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>(64)</u>	<u>(64)</u>	<u>-</u>
Deficiency of revenues under expenditures and other uses	<u>\$ (779)</u>	<u>\$ (780)</u>	<u>\$ (427)</u>	<u>\$ 353</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
180 - DEBT SERVICE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

FUNCTION 180 TOTALS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 1,224	\$ 13,223	\$ 14,014	\$ 791
Amounts available for appropriation	<u>1,224</u>	<u>13,223</u>	<u>14,014</u>	<u>791</u>
Charges to appropriations (outflows):				
Services and supplies	(1,763)	10	-	10
Total function	<u>(1,763)</u>	<u>10</u>	<u>-</u>	<u>10</u>
Debt service:				
Principal retirement	6,261	1,400	-	1,400
Interest and fiscal charges	<u>1,872</u>	<u>1,171</u>	<u>1,171</u>	<u>-</u>
Total charges to appropriations	<u>6,370</u>	<u>2,581</u>	<u>1,171</u>	<u>1,410</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,146)</u>	<u>10,642</u>	<u>12,843</u>	<u>2,201</u>
Other financing uses:				
Transfers out	-	(5,561)	(5,561)	-
Total other financing uses	<u>-</u>	<u>(5,561)</u>	<u>(5,561)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ (5,146)</u>	<u>\$ 5,081</u>	<u>\$ 7,282</u>	<u>\$ 2,201</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
180 - DEBT SERVICE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1080: CEO-DEBT SERVICE

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Revenues from use of money and property	\$ 1,224	\$ 13,223	\$ 14,014	\$ 791
Amounts available for appropriation	1,224	13,223	14,014	791
Charges to appropriations (outflows):				
Services and supplies	(1,763)	10	-	10
Total function	(1,763)	10	-	10
Debt service:				
Principal retirement	6,261	1,400	-	1,400
Interest and fiscal charges	1,872	1,171	1,171	-
Total charges to appropriations	6,370	2,581	1,171	1,410
Excess (deficiency) of revenues over (under) expenditures	(5,146)	10,642	12,843	2,201
Other financing uses:				
Transfers out	-	(5,561)	(5,561)	-
Total other financing uses:	-	(5,561)	(5,561)	-
Excess (deficiency) of revenues over (under) expenditures and other uses	\$ (5,146)	\$ 5,081	\$ 7,282	\$ 2,201



SPECIAL REVENUE FUNDS

COUNTY OF VENTURA | CALIFORNIA



COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
SPECIAL REVENUE FUND TOTALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

SPECIAL REVENUE FUND TOTALS

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Taxes	\$ 236,265	\$ 236,265	\$ 243,480	\$ 7,215
Licenses, permits, and franchises	2,356	2,359	2,450	91
Fines, forfeitures, and penalties	319	319	314	(5)
Revenues from use of money and property	10,518	10,528	22,203	11,675
Aid from other governmental units	269,507	307,760	239,724	(68,036)
Charges for services	54,996	57,927	88,254	30,327
Other	<u>8,133</u>	<u>13,433</u>	<u>18,622</u>	<u>5,189</u>
Amounts available for appropriation	<u>582,094</u>	<u>628,591</u>	<u>615,047</u>	<u>(13,544)</u>
Charges to appropriations (outflows):				
Salaries and benefits	248,793	256,898	249,595	7,303
Services and supplies	307,398	332,503	213,396	119,107
Other charges	49,857	59,129	40,814	18,315
Contingencies	<u>500</u>	<u>600</u>	<u>-</u>	<u>600</u>
Total function	<u>606,548</u>	<u>649,130</u>	<u>503,805</u>	<u>145,325</u>
Capital outlay	133,184	147,679	71,077	76,602
Debt service:				
Principal retirement	1,979	3,439	3,438	1
Interest and fiscal charges	<u>120</u>	<u>345</u>	<u>235</u>	<u>110</u>
Total charges to appropriations	<u>741,831</u>	<u>800,593</u>	<u>578,555</u>	<u>222,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(159,737)</u>	<u>(172,002)</u>	<u>36,492</u>	<u>208,494</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	75	75	-	(75)
Issuance of long-term debt	494	494	-	(494)
Insurance recovery	4	4,284	1,315	(2,969)
Leases	-	6,073	6,072	(1)
Transfers in	23,864	23,864	15,328	(8,536)
Transfers out	<u>(17,184)</u>	<u>(23,963)</u>	<u>(3,988)</u>	<u>19,975</u>
Total other financing sources (uses)	<u>7,253</u>	<u>10,827</u>	<u>18,727</u>	<u>7,900</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (152,484)</u>	<u>\$ (161,175)</u>	<u>\$ 55,219</u>	<u>\$ 216,394</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
WATERSHED PROTECTION DISTRICT
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	WATERSHED PROTECTION DISTRICT			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 32,172	\$ 32,172	\$ 33,387	\$ 1,215
Licenses, permits, and franchises	50	50	80	30
Fines, forfeitures, and penalties	45	45	42	(3)
Revenues from use of money and property	4,189	4,189	5,858	1,669
Aid from other governmental units	21,604	24,803	7,453	(17,350)
Charges for services	13,968	13,968	11,845	(2,123)
Other	29	29	355	326
Amounts available for appropriation	<u>72,057</u>	<u>75,256</u>	<u>59,020</u>	<u>(16,236)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	71,119	74,041	39,058	34,983
Other charges	430	439	18	421
Contingencies	-	59	-	59
Total public protection	<u>71,549</u>	<u>74,539</u>	<u>39,076</u>	<u>35,463</u>
Capital outlay	33,705	35,020	9,923	25,097
Debt Service:				
Interest and fiscal charges	-	149	40	109
Total charges to appropriations	<u>105,254</u>	<u>109,708</u>	<u>49,039</u>	<u>60,669</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,197)</u>	<u>(34,452)</u>	<u>9,981</u>	<u>44,433</u>
Other financing sources (uses):				
Transfers in	1,863	1,863	105	(1,758)
Transfers out	<u>(1,956)</u>	<u>(1,956)</u>	<u>(214)</u>	<u>1,742</u>
Total other financing sources (uses)	<u>(93)</u>	<u>(93)</u>	<u>(109)</u>	<u>(16)</u>
Net change in fund balance	(33,290)	(34,545)	9,872	44,417
Fund balances - beginning	<u>130,564</u>	<u>130,564</u>	<u>130,564</u>	<u>-</u>
Fund balances - ending	<u>\$ 97,274</u>	<u>\$ 96,019</u>	<u>\$ 140,436</u>	<u>\$ 44,417</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
WATERSHED PROTECTION DISTRICT TOTALS
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

WATERSHED PROTECTION DISTRICT TOTALS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Taxes	\$ 32,172	\$ 32,172	\$ 33,387	\$ 1,215
Licenses, permits, and franchises	50	50	80	30
Fines, forfeitures, and penalties	45	45	42	(3)
Revenues from use of money and property	4,189	4,189	5,858	1,669
Aid from other governmental units	21,604	24,803	7,453	(17,350)
Charges for services	13,968	13,968	11,845	(2,123)
Other	29	29	355	326
Amounts available for appropriation	<u>72,057</u>	<u>75,256</u>	<u>59,020</u>	<u>(16,236)</u>
Charges to appropriations (outflows):				
Services and supplies	71,119	74,041	39,058	34,983
Other charges	430	439	18	421
Contingencies	-	59	-	59
Total function	<u>71,549</u>	<u>74,539</u>	<u>39,076</u>	<u>35,463</u>
Capital outlay	33,705	35,020	9,923	25,097
Debt Service:				
Interest and fiscal charges	-	149	40	109
Total charges to appropriations	<u>105,254</u>	<u>109,708</u>	<u>49,039</u>	<u>60,669</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,197)</u>	<u>(34,452)</u>	<u>9,981</u>	<u>44,433</u>
Other financing sources (uses):				
Transfers in	1,863	1,863	105	(1,758)
Transfers out	(1,956)	(1,956)	(214)	1,742
Total other financing sources uses	<u>(93)</u>	<u>(93)</u>	<u>(109)</u>	<u>(16)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (33,290)</u>	<u>\$ (34,545)</u>	<u>\$ 9,872</u>	<u>\$ 44,417</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S700-WATERSHED PROTECTION ADMIN
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #4200: WATERSHED PROTECTION DISTRICT
ADMINISTRATION**

	<u>BUDGETED AMOUNTS</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual on</u>	<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budgetary</u>	<u>Positive</u>
			<u>Basis</u>	<u>(Negative)</u>
Resources (inflows):				
Taxes	\$ 4,248	\$ 4,248	\$ 4,463	\$ 215
Licenses, permits, and franchises	50	50	80	30
Fines, forfeitures, and penalties	1	1	2	1
Revenues from use of money and property	174	174	331	157
Aid from other governmental units	24	24	78	54
Charges for services	803	803	817	14
Other	2	2	-	(2)
Amounts available for appropriation	<u>5,302</u>	<u>5,302</u>	<u>5,771</u>	<u>469</u>
Charges to appropriations (outflows):				
Services and supplies	<u>5,729</u>	<u>5,729</u>	<u>4,549</u>	<u>1,180</u>
Total function	<u>5,729</u>	<u>5,729</u>	<u>4,549</u>	<u>1,180</u>
Capital outlay	<u>155</u>	<u>155</u>	<u>-</u>	<u>155</u>
Total charges to appropriations	<u>5,884</u>	<u>5,884</u>	<u>4,549</u>	<u>1,335</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (582)</u>	<u>\$ (582)</u>	<u>\$ 1,222</u>	<u>\$ 1,804</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S710-WPD ZONE 1 GENERAL
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4210: WATERSHED PROTECTION DISTRICT
ZONE 1

	<u>BUDGETED AMOUNTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 3,198	\$ 3,198	\$ 3,273	\$ 75
Fines, forfeitures, and penalties	3	3	4	1
Revenues from use of money and property	185	185	158	(27)
Aid from other governmental units	12,043	15,242	4,616	(10,626)
Charges for services	759	759	747	(12)
Other	1	1	349	348
Amounts available for appropriation	<u>16,189</u>	<u>19,388</u>	<u>9,147</u>	<u>(10,241)</u>
Charges to appropriations (outflows):				
Services and supplies	17,137	19,427	8,388	11,039
Other charges	220	220	-	220
Total function	<u>17,357</u>	<u>19,647</u>	<u>8,388</u>	<u>11,259</u>
Capital outlay	422	1,737	1,264	473
Debt service:				
Interest and fiscal charges	-	149	40	109
Total charges to appropriations	<u>17,779</u>	<u>21,533</u>	<u>9,692</u>	<u>11,841</u>
Deficiency of revenues under expenditures	<u>(1,590)</u>	<u>(2,145)</u>	<u>(545)</u>	<u>1,600</u>
Other financing uses:				
Transfers out	(280)	(280)	(113)	167
Total other financing uses	<u>(280)</u>	<u>(280)</u>	<u>(113)</u>	<u>167</u>
Deficiency of revenues under expenditures and other uses	<u>\$ (1,870)</u>	<u>\$ (2,425)</u>	<u>\$ (658)</u>	<u>\$ 1,767</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S720-WPD ZONE 2 GENERAL
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4220: WATERSHED PROTECTION DISTRICT
ZONE 2

	<u>BUDGETED AMOUNTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 14,302	\$ 14,302	\$ 14,832	\$ 530
Fines, forfeitures, and penalties	20	20	19	(1)
Revenues from use of money and property	2,629	2,629	3,674	1,045
Aid from other governmental units	8,843	8,843	2,293	(6,550)
Charges for services	6,806	6,806	4,797	(2,009)
Other	1	1	-	(1)
Amounts available for appropriation	<u>32,601</u>	<u>32,601</u>	<u>25,615</u>	<u>(6,986)</u>
Charges to appropriations (outflows):				
Services and supplies	26,267	26,908	13,002	13,906
Other charges	205	205	5	200
Contingencies	-	59	-	59
Total function	<u>26,472</u>	<u>27,172</u>	<u>13,007</u>	<u>14,165</u>
Capital outlay	<u>26,690</u>	<u>26,690</u>	<u>8,613</u>	<u>18,077</u>
Total charges to appropriations	<u>53,162</u>	<u>53,862</u>	<u>21,620</u>	<u>32,242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,561)</u>	<u>(21,261)</u>	<u>3,995</u>	<u>25,256</u>
Other financing sources (uses):				
Transfers in	1,863	1,863	105	(1,758)
Transfers out	(765)	(765)	(48)	717
Total other financing sources (uses)	<u>1,098</u>	<u>1,098</u>	<u>57</u>	<u>(1,041)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (19,463)</u>	<u>\$ (20,163)</u>	<u>\$ 4,052</u>	<u>\$ 24,215</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S730-WPD ZONE 3 GENERAL
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4230: WATERSHED PROTECTION DISTRICT
ZONE 3

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Taxes	\$ 10,195	\$ 10,195	\$ 10,583	\$ 388
Fines, forfeitures, and penalties	20	20	16	(4)
Revenues from use of money and property	1,186	1,186	1,657	471
Aid from other governmental units	652	652	452	-
Charges for services	5,416	5,416	5,284	(132)
Other	25	25	6	(19)
Amounts available for appropriation	<u>17,494</u>	<u>17,494</u>	<u>17,998</u>	<u>704</u>
Charges to appropriations (outflows):				
Services and supplies	21,158	21,149	12,768	8,381
Other charges	5	14	13	1
Total function	<u>21,163</u>	<u>21,163</u>	<u>12,781</u>	<u>8,382</u>
Capital outlay	<u>6,438</u>	<u>6,438</u>	<u>46</u>	<u>6,392</u>
Total charges to appropriations	<u>27,601</u>	<u>27,601</u>	<u>12,827</u>	<u>14,774</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,107)</u>	<u>(10,107)</u>	<u>5,171</u>	<u>15,278</u>
Other financing uses:				
Transfers out	(862)	(862)	(51)	811
Total other financing uses	<u>(862)</u>	<u>(862)</u>	<u>(51)</u>	<u>811</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ (10,969)</u>	<u>\$ (10,969)</u>	<u>\$ 5,120</u>	<u>\$ 16,089</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S731-ZONE 3 - SIMI SUBZONE
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4239: WATERSHED PROTECTION DISTRICT
ZONE 3 SIMI SUBZONE

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Taxes	\$ 11	\$ 11	\$ 12	\$ 1
Revenues from use of money and property	2	2	2	-
Amounts available for appropriation	13	13	14	1
Charges to appropriations (outflows):				
Services and supplies	18	18	13	5
Total function	18	18	13	5
Total charges to appropriations	18	18	13	5
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (5)</u>	<u>\$ (5)</u>	<u>\$ 1</u>	<u>\$ 6</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S740-WPD ZONE 4-GENERAL
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4240: WATERSHED PROTECTION DISTRICT
ZONE 4

	<u>BUDGETED AMOUNTS</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual on</u>	<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budgetary</u>	<u>Positive</u>
			<u>Basis</u>	<u>(Negative)</u>
Resources (inflows):				
Taxes	\$ 218	\$ 218	\$ 224	\$ 6
Fines, forfeitures, and penalties	1	1	1	-
Revenues from use of money and property	13	13	36	23
Aid from other governmental units	42	42	14	(28)
Charges for services	<u>184</u>	<u>184</u>	<u>200</u>	<u>16</u>
Amounts available for appropriation	<u>458</u>	<u>458</u>	<u>475</u>	<u>17</u>
Charges to appropriations (outflows):				
Services and supplies	<u>810</u>	<u>810</u>	<u>338</u>	<u>472</u>
Total function	<u>810</u>	<u>810</u>	<u>338</u>	<u>472</u>
Total charges to appropriations	<u>810</u>	<u>810</u>	<u>338</u>	<u>472</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(352)</u>	<u>(352)</u>	<u>137</u>	<u>489</u>
Other financing uses:				
Transfers out	<u>(49)</u>	<u>(49)</u>	<u>(2)</u>	<u>47</u>
Total other financing uses	<u>(49)</u>	<u>(49)</u>	<u>(2)</u>	<u>47</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u><u>\$ (401)</u></u>	<u><u>\$ (401)</u></u>	<u><u>\$ 135</u></u>	<u><u>\$ 536</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
FIRE PROTECTION DISTRICT
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	FIRE PROTECTION DISTRICT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 193,189	\$ 193,189	\$ 199,028	\$ 5,839
Licenses, permits, and franchises	1,326	1,326	1,370	44
Fines, forfeitures, and penalties	44	44	92	48
Revenues from use of money and property	2,338	2,338	6,607	4,269
Aid from other governmental units	26,451	28,018	34,835	6,817
Charges for services	10,397	12,297	23,573	11,276
Other	5,051	9,992	14,677	4,685
Amounts available for appropriation	<u>238,796</u>	<u>247,204</u>	<u>280,182</u>	<u>32,978</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	173,592	178,843	177,581	1,262
Services and supplies	56,332	70,396	56,491	13,905
Other charges	278	732	77	655
Contingencies	500	539	-	539
Total public protection	<u>230,702</u>	<u>250,510</u>	<u>234,149</u>	<u>16,361</u>
Capital outlay	<u>66,285</u>	<u>61,586</u>	<u>34,352</u>	<u>27,234</u>
Total charges to appropriations	<u>296,987</u>	<u>312,096</u>	<u>268,501</u>	<u>43,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(58,191)</u>	<u>(64,892)</u>	<u>11,681</u>	<u>76,573</u>
Other financing sources:				
Proceeds from sale of capital assets	75	75	-	(75)
Insurance recovery	-	-	16	16
Transfers in	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Total other financing sources	<u>3,075</u>	<u>3,075</u>	<u>16</u>	<u>(3,059)</u>
Net change in fund balances	(55,116)	(61,817)	11,697	73,514
Fund balances - beginning	<u>183,931</u>	<u>183,931</u>	<u>183,931</u>	<u>-</u>
Fund balances - ending	<u>\$ 128,815</u>	<u>\$ 122,114</u>	<u>\$ 195,628</u>	<u>\$ 73,514</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
FIRE PROTECTION DISTRICT
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #2700: VENTURA CO FIRE PROTECTION
DISTRICT**

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Taxes	\$ 193,189	\$ 193,189	\$ 199,028	\$ 5,839
Licenses, permits, and franchises	1,326	1,326	1,370	44
Fines, forfeitures, and penalties	44	44	92	48
Revenues from use of money and property	2,338	2,338	6,607	4,269
Aid from other governmental units	26,451	28,018	34,835	6,817
Charges for services	10,397	12,297	23,573	11,276
Other	5,051	9,992	14,677	4,685
Amounts available for appropriation	<u>238,796</u>	<u>247,204</u>	<u>280,182</u>	<u>32,978</u>
Charges to appropriations (outflows):				
Salaries and benefits	173,592	178,843	177,581	1,262
Services and supplies	56,332	70,396	56,491	13,905
Other charges	278	732	77	655
Contingencies	500	539	-	539
Total function	<u>230,702</u>	<u>250,510</u>	<u>234,149</u>	<u>16,361</u>
Capital outlay	<u>66,285</u>	<u>61,586</u>	<u>34,352</u>	<u>27,234</u>
Total charges to appropriations	<u>296,987</u>	<u>312,096</u>	<u>268,501</u>	<u>43,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(58,191)</u>	<u>(64,892)</u>	<u>11,681</u>	<u>76,573</u>
Other financing sources:				
Proceeds from sale of capital assets	75	75	-	(75)
Insurance recovery	-	-	16	16
Transfers in	3,000	3,000	-	(3,000)
Total other financing sources	<u>3,075</u>	<u>3,075</u>	<u>16</u>	<u>(3,059)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>\$ (55,116)</u>	<u>\$ (61,817)</u>	<u>\$ 11,697</u>	<u>\$ 73,514</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
COUNTY LIBRARY FUND
FUNCTION: EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 9,098	\$ 9,098	\$ 9,133	\$ 35
Fines, forfeitures, and penalties	2	2	4	2
Revenues from use of money and property	326	326	950	624
Aid from other governmental units	11,326	13,508	1,818	(11,690)
Charges for services	60	60	65	5
Other	140	499	429	(70)
Amounts available for appropriation	20,952	23,493	12,399	(11,094)
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	6,723	6,723	6,609	114
Services and supplies	8,882	9,804	4,178	5,626
Other charges	314	314	-	314
Total education	15,919	16,841	10,787	6,054
Capital outlay	10,850	17,712	5,311	12,401
Debt Service:				
Principal retirement	307	307	307	-
Interest and fiscal charges	3	3	3	-
Total charges to appropriations	27,079	34,863	16,408	18,455
Deficiency of revenues under expenditures	(6,127)	(11,370)	(4,009)	7,361
Other financing sources:				
Insurance recovery	-	4,280	1,299	(2,981)
Transfers in	3,509	3,509	1,006	(2,503)
Total other financing sources	3,509	7,789	2,305	(5,484)
Net change in fund balance	(2,618)	(3,581)	(1,704)	1,877
Fund balances - beginning	12,882	12,882	12,882	-
Fund balances - ending	\$ 10,264	\$ 9,301	\$ 11,178	\$ 1,877

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
COUNTY LIBRARY FUND
FUNCTION: EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3610: VENTURA COUNTY LIBRARY

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Taxes	\$ 9,098	\$ 9,098	\$ 9,133	\$ 35
Fines, forfeitures, and penalties	2	2	4	2
Revenues from use of money and property	326	326	950	624
Aid from other governmental units	11,326	13,508	1,818	(11,690)
Charges for services	60	60	65	5
Other	140	499	429	(70)
Amounts available for appropriation	<u>20,952</u>	<u>23,493</u>	<u>12,399</u>	<u>(11,094)</u>
Charges to appropriations (outflows):				
Salaries and benefits	6,723	6,723	6,609	114
Services and supplies	8,882	9,804	4,178	5,626
Other charges	314	314	-	314
Total function	<u>15,919</u>	<u>16,841</u>	<u>10,787</u>	<u>6,054</u>
Capital outlay	10,850	17,712	5,311	12,401
Debt service:				
Principal retirement	307	307	307	-
Interest and fiscal charges	3	3	3	-
Total charges to appropriations	<u>27,079</u>	<u>34,863</u>	<u>16,408</u>	<u>18,455</u>
Deficiency of revenues under expenditures	<u>(6,127)</u>	<u>(11,370)</u>	<u>(4,009)</u>	<u>7,361</u>
Other financing sources:				
Insurance recovery	-	4,280	1,299	(2,981)
Transfers in	3,509	3,509	1,006	(2,503)
Total other financing sources	<u>3,509</u>	<u>7,789</u>	<u>2,305</u>	<u>(5,484)</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (2,618)</u>	<u>\$ (3,581)</u>	<u>\$ (1,704)</u>	<u>\$ 1,877</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
H.U.D. GRANTS FUND
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

HOUSING AND URBAN DEVELOPMENT GRANTS				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 8	\$ 8	\$ 36	\$ 28
Aid from other governmental units	38,757	46,720	15,016	(31,704)
Other	-	-	215	215
Amounts available for appropriation	<u>38,765</u>	<u>46,728</u>	<u>15,267</u>	<u>(31,461)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	23,706	25,488	11,229	14,259
Other charges	1,892	1,575	831	744
Total public assistance	<u>25,598</u>	<u>27,063</u>	<u>12,060</u>	<u>15,003</u>
Total charges to appropriations	<u>25,598</u>	<u>27,063</u>	<u>12,060</u>	<u>15,003</u>
Excess of revenues over expenditures	<u>13,167</u>	<u>19,665</u>	<u>3,207</u>	<u>(16,458)</u>
Other financing uses:				
Transfers out	<u>(13,321)</u>	<u>(19,819)</u>	<u>(3,131)</u>	<u>16,688</u>
Total other financing uses	<u>(13,321)</u>	<u>(19,819)</u>	<u>(3,131)</u>	<u>16,688</u>
Net change in fund balance	(154)	(154)	76	230
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u><u>\$ (154)</u></u>	<u><u>\$ (154)</u></u>	<u><u>\$ 76</u></u>	<u><u>\$ 230</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
H.U.D. GRANTS FUND TOTALS
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

H.U.D. GRANTS FUND TOTALS

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 8	\$ 8	\$ 36	\$ 28
Aid from other governmental units	38,757	46,720	15,016	(31,704)
Other	-	-	215	215
Amounts available for appropriation	<u>38,765</u>	<u>46,728</u>	<u>15,267</u>	<u>(31,461)</u>
Charges to appropriations (outflows):				
Services and supplies	23,706	25,488	11,229	14,259
Other charges	<u>1,892</u>	<u>1,575</u>	<u>831</u>	<u>744</u>
Total function	<u>25,598</u>	<u>27,063</u>	<u>12,060</u>	<u>15,003</u>
Total charges to appropriations	<u>25,598</u>	<u>27,063</u>	<u>12,060</u>	<u>15,003</u>
Excess of revenues over expenditures	<u>13,167</u>	<u>19,665</u>	<u>3,207</u>	<u>(16,458)</u>
Other financing uses:				
Transfers out	<u>(13,321)</u>	<u>(19,819)</u>	<u>(3,131)</u>	<u>16,688</u>
Total other financing uses	<u>(13,321)</u>	<u>(19,819)</u>	<u>(3,131)</u>	<u>16,688</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ (154)</u>	<u>\$ (154)</u>	<u>\$ 76</u>	<u>\$ 230</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S020-HOME GRANT
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1210: HUD HOME GRANT PROGRAM

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 5	\$ 5	\$ 7	\$ 2
Aid from other governmental units	<u>15,228</u>	<u>15,228</u>	<u>2,601</u>	<u>(12,627)</u>
Amounts available for appropriation	<u>15,233</u>	<u>15,233</u>	<u>2,608</u>	<u>(12,625)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>10,476</u>	<u>10,476</u>	<u>2,428</u>	<u>8,048</u>
Total function	<u>10,476</u>	<u>10,476</u>	<u>2,428</u>	<u>8,048</u>
Total charges to appropriations	<u>10,476</u>	<u>10,476</u>	<u>2,428</u>	<u>8,048</u>
Excess of revenues over expenditures	<u>4,757</u>	<u>4,757</u>	<u>180</u>	<u>(4,577)</u>
Other financing uses:				
Transfers out	<u>(4,905)</u>	<u>(4,905)</u>	<u>(169)</u>	<u>4,736</u>
Total other financing uses	<u>(4,905)</u>	<u>(4,905)</u>	<u>(169)</u>	<u>4,736</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ (148)</u>	<u>\$ (148)</u>	<u>\$ 11</u>	<u>\$ 159</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S030-DEPARTMENT OF HUD
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #1220: HUD COMMUNITY DEVELOPMENT
BLOCK GRANT**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 3	\$ 3	\$ 29	\$ 26
Aid from other governmental units	<u>13,877</u>	<u>13,877</u>	<u>5,008</u>	<u>(8,869)</u>
Amounts available for appropriation	<u>13,880</u>	<u>13,880</u>	<u>5,037</u>	<u>(8,843)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>9,299</u>	<u>9,299</u>	<u>4,307</u>	<u>4,992</u>
Total function	<u>9,299</u>	<u>9,299</u>	<u>4,307</u>	<u>4,992</u>
Total charges to appropriations	<u>9,299</u>	<u>9,299</u>	<u>4,307</u>	<u>4,992</u>
Excess of revenues over expenditures	<u>4,581</u>	<u>4,581</u>	<u>730</u>	<u>(3,851)</u>
Other financing uses:				
Transfers out	<u>(4,581)</u>	<u>(4,581)</u>	<u>(686)</u>	<u>3,895</u>
Total other financing uses	<u>(4,581)</u>	<u>(4,581)</u>	<u>(686)</u>	<u>3,895</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 44</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S030-DEPARTMENT OF HUD
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1230: HUD EMERGENCY SHELTER GRANT

	<u>BUDGETED AMOUNTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Aid from other governmental units	\$ 270	\$ 1,198	\$ 128	\$ (1,070)
Amounts available for appropriation	<u>270</u>	<u>1,198</u>	<u>128</u>	<u>(1,070)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>226</u>	<u>1,133</u>	<u>128</u>	<u>1,005</u>
Total function	<u>226</u>	<u>1,133</u>	<u>128</u>	<u>1,005</u>
Total charges to appropriations	<u>226</u>	<u>1,133</u>	<u>128</u>	<u>1,005</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44</u>	<u>65</u>	<u>-</u>	<u>(65)</u>
Other financing uses:				
Transfers out	<u>(44)</u>	<u>(65)</u>	<u>-</u>	<u>65</u>
Total other financing uses	<u>(44)</u>	<u>(65)</u>	<u>-</u>	<u>65</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S030-DEPARTMENT OF HUD
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1240: HUD CONTINUUM OF CARE

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Aid from other governmental units	\$ 508	\$ 665	\$ 397	\$ (268)
Other	-	-	50	50
Amounts available for appropriation	<u>508</u>	<u>665</u>	<u>447</u>	<u>(218)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>443</u>	<u>600</u>	<u>387</u>	<u>213</u>
Total function	<u>443</u>	<u>600</u>	<u>387</u>	<u>213</u>
Total charges to appropriations	<u>443</u>	<u>600</u>	<u>387</u>	<u>213</u>
Excess of revenues over expenditures	<u>65</u>	<u>65</u>	<u>60</u>	<u>(5)</u>
Other financing uses:				
Transfers out	<u>(70)</u>	<u>(70)</u>	<u>(40)</u>	<u>30</u>
Total other financing uses	<u>(70)</u>	<u>(70)</u>	<u>(40)</u>	<u>30</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ (5)</u>	<u>\$ (5)</u>	<u>\$ 20</u>	<u>\$ 25</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S030-DEPARTMENT OF HUD
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #1250: HOMELESS HOUSING ASSISTANCE AND
PREVENTION PROGRAM**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Aid from other governmental units	\$ 8,874	\$ 15,752	\$ 6,882	\$ (8,870)
Other	-	-	165	165
Amounts available for appropriation	8,874	15,752	7,047	(8,705)
Charges to appropriations (outflows):				
Services and supplies	3,262	3,980	3,979	1
Other charges	1,892	1,575	831	744
Total function	5,154	5,555	4,810	745
Total charges to appropriations	5,154	5,555	4,810	745
Excess of revenues over expenditures	3,720	10,197	2,237	(7,960)
Other financing uses:				
Transfers out	(3,721)	(10,197)	(2,236)	7,961
Total other financing uses	(3,721)	(10,197)	(2,236)	7,961
Excess (deficiency) of revenues over (under) expenditures and other uses	\$ (1)	\$ -	\$ 1	\$ 1

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
ROADS FUND
FUNCTION: PUBLIC WAYS AND FACILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	ROADS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Taxes	\$ 200	\$ 200	\$ 315	\$ 115
Licenses, permits, and franchises	900	900	893	(7)
Fines, forfeitures, and penalties	140	140	113	(27)
Revenues from use of money and property	708	708	1,139	431
Aid from other governmental units	50,056	50,056	48,214	(1,842)
Charges for services	165	165	10	(155)
Other	158	158	152	(6)
Amount available for appropriation	<u>52,327</u>	<u>52,327</u>	<u>50,836</u>	<u>(1,491)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	57,112	55,269	36,620	18,649
Other charges	100	100	1	99
Total public ways and facilities	<u>57,212</u>	<u>55,369</u>	<u>36,621</u>	<u>18,748</u>
Capital outlay	18,599	20,297	14,277	6,020
Total charges to appropriations	<u>75,811</u>	<u>75,666</u>	<u>50,898</u>	<u>24,768</u>
Deficiency of revenues under expenditures	<u>(23,484)</u>	<u>(23,339)</u>	<u>(62)</u>	<u>23,277</u>
Other financing sources (uses):				
Transfers in	2,106	2,106	-	(2,106)
Transfers out	<u>(1,500)</u>	<u>(1,500)</u>	<u>(86)</u>	<u>1,414</u>
Total other financing sources (uses)	<u>606</u>	<u>606</u>	<u>(86)</u>	<u>(692)</u>
Net change in fund balance	(22,878)	(22,733)	(148)	22,585
Fund balances - beginning	<u>46,992</u>	<u>46,992</u>	<u>46,992</u>	<u>-</u>
Fund balances - ending	<u>\$ 24,114</u>	<u>\$ 24,259</u>	<u>\$ 46,844</u>	<u>\$ 22,585</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
ROADS FUND
FUNCTION: PUBLIC WAYS AND FACILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4080: PUBLIC WORKS ROAD FUND

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Taxes	\$ 200	\$ 200	\$ 315	\$ 115
Licenses, permits, and franchises	900	900	893	(7)
Fines, forfeitures, and penalties	140	140	113	(27)
Revenues from use of money and property	708	708	1,139	431
Aid from other governmental units	50,056	50,056	48,214	(1,842)
Charges for services	165	165	10	(155)
Other	158	158	152	(6)
Amounts available for appropriation	<u>52,327</u>	<u>52,327</u>	<u>50,836</u>	<u>(1,491)</u>
Charges to appropriations (outflows):				
Services and supplies	57,112	55,269	36,620	18,649
Other charges	100	100	1	99
Total function	<u>57,212</u>	<u>55,369</u>	<u>36,621</u>	<u>18,748</u>
Capital outlay	<u>18,599</u>	<u>20,297</u>	<u>14,277</u>	<u>6,020</u>
Total charges to appropriations	<u>75,811</u>	<u>75,666</u>	<u>50,898</u>	<u>24,768</u>
Deficiency of revenues under expenditures	<u>(23,484)</u>	<u>(23,339)</u>	<u>(62)</u>	<u>23,277</u>
Other financing sources (uses):				
Transfers in	2,106	2,106	-	(2,106)
Transfers out	(1,500)	(1,500)	(86)	1,414
Total other financing sources (uses)	<u>606</u>	<u>606</u>	<u>(86)</u>	<u>(692)</u>
Deficiency of revenues and other sources under expenditures and other uses	<u>\$ (22,878)</u>	<u>\$ (22,733)</u>	<u>\$ (148)</u>	<u>\$ 22,585</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
FISH AND WILDLIFE FUND
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	FISH AND WILDLIFE FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 5	\$ 5	\$ 10	\$ 5
Charges for services	5	5	9	4
Amounts available for appropriation	10	10	19	9
Charges to appropriations (outflows):				
Public protection:				
Other charges	3	3	3	-
Total public protection	3	3	3	-
Total charges to appropriations	3	3	3	-
Excess of revenues over expenditures	7	7	16	9
Other financing uses:				
Transfers out	(7)	(7)	-	7
Total other financing uses	(7)	(7)	-	7
Net change in fund balance	-	-	16	16
Fund balances - beginning	2	2	2	-
Fund balances - ending	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 18</u>	<u>\$ 16</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
FISH AND WILDLIFE FUND
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #5160: FISH AND WILDLIFE

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 5	\$ 5	\$ 10	\$ 5
Charges for services	5	5	9	4
Amounts available for appropriation	10	10	19	9
Charges to appropriations (outflows):				
Other charges	3	3	3	-
Total function	3	3	3	-
Total charges to appropriations	3	3	3	-
Excess of revenues over expenditures	7	7	16	9
Other financing uses:				
Transfers out	(7)	(7)	-	7
Total other financing uses	(7)	(7)	-	7
Excess (deficiency) of revenues over (under) expenditures and other uses	\$ -	\$ -	\$ 16	\$ 16

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
DOMESTIC VIOLENCE PROGRAM FUND
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	DOMESTIC VIOLENCE PROGRAM FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Licenses, permits, and franchises	\$ 80	\$ 83	\$ 107	\$ 24
Fines, forfeitures, and penalties	80	80	40	(40)
Revenues from use of money and property	-	-	2	2
Amounts available for appropriation	<u>160</u>	<u>163</u>	<u>149</u>	<u>(14)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Total public assistance	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Total charges to appropriations	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Net change in fund balance	(42)	(39)	(32)	7
Fund balances - beginning	<u>39</u>	<u>39</u>	<u>39</u>	<u>-</u>
Fund balances - ending	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 7</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
DOMESTIC VIOLENCE PROGRAM FUND
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3470: DOMESTIC VIOLENCE

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Licenses, permits, and franchises	\$ 80	\$ 83	\$ 107	\$ 24
Fines, forfeitures, and penalties	80	80	40	(40)
Revenues from use of money and property	-	-	2	2
Amounts available for appropriation	<u>160</u>	<u>163</u>	<u>149</u>	<u>(14)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Total function	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Total charges to appropriations	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Deficiency of revenues under expenditures	<u>\$ (42)</u>	<u>\$ (39)</u>	<u>\$ (32)</u>	<u>\$ 7</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
COUNTY SERVICE AREAS
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 1,606	\$ 1,606	\$ 1,617	\$ 11
Fines, forfeitures, and penalties	3	3	13	10
Revenues from use of money and property	424	424	648	224
Aid from other governmental units	12	12	8	(4)
Charges for services	2,668	2,674	2,743	69
Amounts available for appropriation	4,713	4,719	5,029	310
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	4,399	4,591	3,613	978
Other charges	-	36	25	11
Total public protection	4,399	4,627	3,638	989
Capital outlay	1,760	1,680	-	1,680
Debt service:				
Interest and fiscal charges	24	30	29	1
Total charges to appropriations	6,183	6,337	3,667	2,670
Excess (deficiency) of revenues over (under) expenditures	(1,470)	(1,618)	1,362	2,980
Other financing sources (uses):				
Issuance of long-term debt	490	490	-	(490)
Transfers out	(225)	(225)	(133)	92
Total other financing sources (uses)	265	265	(133)	(398)
Net change in fund balance	(1,205)	(1,353)	1,229	2,582
Fund balances - beginning	10,416	10,416	10,416	-
Fund balances - ending	<u>\$ 9,211</u>	<u>\$ 9,063</u>	<u>\$ 11,645</u>	<u>\$ 2,582</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
COUNTY SERVICE AREAS TOTALS
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

COUNTY SERVICE AREAS TOTALS

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Taxes	\$ 1,606	\$ 1,606	\$ 1,617	\$ 11
Fines, forfeitures, and penalties	3	3	13	10
Revenues from use of money and property	424	424	648	224
Aid from other governmental units	12	12	8	(4)
Charges for services	2,668	2,674	2,743	69
Amounts available for appropriation	<u>4,713</u>	<u>4,719</u>	<u>5,029</u>	<u>310</u>
Charges to appropriations (outflows):				
Services and supplies	4,399	4,591	3,613	978
Other charges	-	36	25	11
Total function	<u>4,399</u>	<u>4,627</u>	<u>3,638</u>	<u>989</u>
Capital outlay	1,760	1,680	-	1,680
Debt service:				
Interest and fiscal charges	24	30	29	1
Total charges to appropriations	<u>6,183</u>	<u>6,337</u>	<u>3,667</u>	<u>2,670</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,470)</u>	<u>(1,618)</u>	<u>1,362</u>	<u>2,980</u>
Other financing sources (uses):				
Issuance of long-term debt	490	490	-	(490)
Transfers out	<u>(225)</u>	<u>(225)</u>	<u>(133)</u>	<u>92</u>
Total other financing sources (uses)	<u>265</u>	<u>265</u>	<u>(133)</u>	<u>(398)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (1,205)</u>	<u>\$ (1,353)</u>	<u>\$ 1,229</u>	<u>\$ 2,582</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S560-CSA#32-ONSITE WASTEWATER MANAGEMENT
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #2960: CSA 32-ONSITE WASTEWATER
MANAGEMENT**

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Taxes	\$ 4	\$ 4	\$ 5	\$ 1
Revenues from use of money and property	1	1	4	3
Charges for services	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Amounts available for appropriation	<u>7</u>	<u>7</u>	<u>11</u>	<u>4</u>
Charges to appropriations (outflows):				
Services and supplies	<u>4</u>	<u>4</u>	<u>3</u>	<u>1</u>
Total function	<u>4</u>	<u>4</u>	<u>3</u>	<u>1</u>
Total charges to appropriations	<u>4</u>	<u>4</u>	<u>3</u>	<u>1</u>
Excess of revenues over expenditures	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 8</u>	<u>\$ 5</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S510-CSA#3-CAMP CHAFFEE
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4100: CSA 3 CAMP CHAFFEE

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Taxes	\$ 11	\$ 11	\$ 12	\$ 1
Revenues from use of money and property	1	1	-	(1)
Charges for services	1	1	1	-
Amounts available for appropriation	13	13	13	-
Charges to appropriations (outflows):				
Services and supplies	17	17	14	3
Total function	17	17	14	3
Total charges to appropriations	17	17	14	3
Deficiency of revenues under expenditures	\$ (4)	\$ (4)	\$ (1)	\$ 3

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S520-CSA#4-OAK PARK
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4110: CSA 4-OAK PARK

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Taxes	\$ 1,037	\$ 1,037	\$ 979	\$ (58)
Fines, forfeitures, and penalties	-	-	1	1
Revenues from use of money and property	71	71	91	20
Aid from other governmental units	7	7	5	(2)
Charges for services	92	92	95	3
Amounts available for appropriation	<u>1,207</u>	<u>1,207</u>	<u>1,171</u>	<u>(36)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>1,337</u>	<u>1,492</u>	<u>1,215</u>	<u>277</u>
Total function	<u>1,337</u>	<u>1,492</u>	<u>1,215</u>	<u>277</u>
Total charges to appropriations	<u>1,337</u>	<u>1,492</u>	<u>1,215</u>	<u>277</u>
Deficiency of revenues under expenditures	<u>\$ (130)</u>	<u>\$ (285)</u>	<u>\$ (44)</u>	<u>\$ 241</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S530-CSA#14-UNINCORP STREET LIGHTS
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4120: CSA 14-UNINCORP STREET LIGHTS

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Taxes	\$ 554	\$ 554	\$ 621	\$ 67
Revenues from use of money and property	113	113	169	56
Aid from other governmental units	5	5	3	(2)
Charges for services	41	41	41	-
Amounts available for appropriation	<u>713</u>	<u>713</u>	<u>834</u>	<u>121</u>
Charges to appropriations (outflows):				
Services and supplies	<u>476</u>	<u>476</u>	<u>346</u>	<u>130</u>
Total function	<u>476</u>	<u>476</u>	<u>346</u>	<u>130</u>
Total charges to appropriations	<u>476</u>	<u>476</u>	<u>346</u>	<u>130</u>
Excess of revenues over expenditures	<u>\$ 237</u>	<u>\$ 237</u>	<u>\$ 488</u>	<u>\$ 251</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S540-CSA#29-NORTH COAST O&M
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #4130: CSA 29-NORTH COAST OPERATIONS AND
MAINTENANCE**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 2	\$ 2	\$ 4	\$ 2
Revenues from use of money and property	12	12	34	22
Charges for services	<u>1,323</u>	<u>1,329</u>	<u>1,367</u>	<u>38</u>
Amounts available for appropriation	<u>1,337</u>	<u>1,343</u>	<u>1,405</u>	<u>62</u>
Charges to appropriations (outflows):				
Services and supplies	<u>930</u>	<u>1,003</u>	<u>985</u>	<u>18</u>
Total function	<u>930</u>	<u>1,003</u>	<u>985</u>	<u>18</u>
Capital outlay	605	525	-	525
Debt service:				
Interest and fiscal charges	<u>24</u>	<u>30</u>	<u>29</u>	<u>1</u>
Total charges to appropriations	<u>1,559</u>	<u>1,558</u>	<u>1,014</u>	<u>544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(222)</u>	<u>(215)</u>	<u>391</u>	<u>606</u>
Other financing sources (uses):				
Issuance of long-term debt	490	490	-	(490)
Transfers out	<u>(14)</u>	<u>(14)</u>	<u>-</u>	<u>14</u>
Total other financing sources (uses)	<u>476</u>	<u>476</u>	<u>-</u>	<u>(476)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 254</u>	<u>\$ 261</u>	<u>\$ 391</u>	<u>\$ 130</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S550-CSA#30-NYELAND ACRES O&M
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #4140: CSA 30-NYELAND ACRES OPERATIONS
AND MAINTENANCE**

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 1	\$ 1	\$ 1	\$ -
Revenues from use of money and property	74	74	89	15
Charges for services	<u>341</u>	<u>341</u>	<u>342</u>	<u>1</u>
Amounts available for appropriation	<u>416</u>	<u>416</u>	<u>432</u>	<u>16</u>
Charges to appropriations (outflows):				
Services and supplies	691	655	391	264
Other charges	<u>-</u>	<u>36</u>	<u>25</u>	<u>11</u>
Total function	<u>691</u>	<u>691</u>	<u>416</u>	<u>275</u>
Capital outlay	<u>835</u>	<u>835</u>	<u>-</u>	<u>835</u>
Total charges to appropriations	<u>1,526</u>	<u>1,526</u>	<u>416</u>	<u>1,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,110)</u>	<u>(1,110)</u>	<u>16</u>	<u>1,126</u>
Other financing uses:				
Transfers out	<u>(13)</u>	<u>(13)</u>	<u>-</u>	<u>13</u>
Total other financing uses	<u>(13)</u>	<u>(13)</u>	<u>-</u>	<u>13</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ (1,123)</u>	<u>\$ (1,123)</u>	<u>\$ 16</u>	<u>\$ 1,139</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
S570-CSA #34-EL RIO O&M
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #4150: CSA 34-EL RIO OPERATIONS AND
MAINTENANCE**

	<u>BUDGETED AMOUNTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 7	\$ 7
Revenues from use of money and property	152	152	261	109
Charges for services	868	868	895	27
Amounts available for appropriation	<u>1,020</u>	<u>1,020</u>	<u>1,163</u>	<u>143</u>
Charges to appropriations (outflows):				
Services and supplies	<u>944</u>	<u>944</u>	<u>659</u>	<u>285</u>
Total function	<u>944</u>	<u>944</u>	<u>659</u>	<u>285</u>
Capital outlay	<u>320</u>	<u>320</u>	<u>-</u>	<u>320</u>
Total charges to appropriations	<u>1,264</u>	<u>1,264</u>	<u>659</u>	<u>605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(244)</u>	<u>(244)</u>	<u>504</u>	<u>748</u>
Other financing uses:				
Transfers out	<u>(198)</u>	<u>(198)</u>	<u>(133)</u>	<u>65</u>
Total other financing uses	<u>(198)</u>	<u>(198)</u>	<u>(133)</u>	<u>65</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ (442)</u>	<u>\$ (442)</u>	<u>\$ 371</u>	<u>\$ 813</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
WORKFORCE DEVELOPMENT FUND
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	WORKFORCE DEVELOPMENT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 8	\$ 8
Aid from other governmental units	10,068	17,022	9,649	(7,373)
Amounts available for appropriation	10,068	17,022	9,657	(7,365)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	2,004	2,335	2,334	1
Services and supplies	1,301	1,409	1,292	117
Other charges	13,077	19,427	6,275	13,152
Total public assistance	16,382	23,171	9,901	13,270
Total charges to appropriations	16,382	23,171	9,901	13,270
Deficiency of revenues under expenditures	(6,314)	(6,149)	(244)	5,905
Other financing sources:				
Transfers in	-	-	242	242
Total other financing sources	-	-	242	242
Net change in fund balance	(6,314)	(6,149)	(2)	6,147
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ (6,314)</u>	<u>\$ (6,149)</u>	<u>\$ (2)</u>	<u>\$ 6,147</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
WORKFORCE DEVELOPMENT FUND
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3450: WORKFORCE DEVELOPMENT DIVISION

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 8	\$ 8
Aid from other governmental units	10,068	17,022	9,649	(7,373)
Amounts available for appropriation	<u>10,068</u>	<u>17,022</u>	<u>9,657</u>	<u>(7,365)</u>
Charges to appropriations (outflows):				
Salaries and benefits	2,004	2,335	2,334	1
Services and supplies	1,301	1,409	1,292	117
Other charges	<u>13,077</u>	<u>19,427</u>	<u>6,275</u>	<u>13,152</u>
Total function	<u>16,382</u>	<u>23,171</u>	<u>9,901</u>	<u>13,270</u>
Total charges to appropriations	<u>16,382</u>	<u>23,171</u>	<u>9,901</u>	<u>13,270</u>
Deficiency of revenues under expenditures	<u>(6,314)</u>	<u>(6,149)</u>	<u>(244)</u>	<u>5,905</u>
Other financing sources:				
Transfers in	-	-	242	242
Total other financing sources	<u>-</u>	<u>-</u>	<u>242</u>	<u>242</u>
Deficiency of revenues and other sources under expenditures	<u>\$ (6,314)</u>	<u>\$ (6,149)</u>	<u>\$ (2)</u>	<u>\$ 6,147</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
SPAY/NEUTER PROGRAM
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Other	\$ 40	\$ 40	\$ -	\$ (40)
Amounts available for appropriation	40	40	-	(40)
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	40	40	3	37
Total public protection	40	40	3	37
Total charges to appropriations	40	40	3	37
 Net change in fund balance	-	-	(3)	(3)
Fund balances - beginning	90	90	90	-
Fund balances - ending	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ 87</u>	<u>\$ (3)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
SPAY/NEUTER PROGRAM
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2870: SPAY AND NEUTER

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Other	\$ 40	\$ 40	\$ -	\$ (40)
Amounts available for appropriation	40	40	-	(40)
Charges to appropriations (outflows):				
Services and supplies	40	40	3	37
Total function	40	40	3	37
Total charges to appropriations	40	40	3	37
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ (3)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
INMATE WELFARE FUND
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

INMATE WELFARE FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 129	\$ 129	\$ 127	\$ (2)
Other	2,463	2,463	2,237	(226)
Amounts available for appropriation	<u>2,592</u>	<u>2,592</u>	<u>2,364</u>	<u>(228)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,770	1,770	1,554	216
Services and supplies	1,658	1,656	1,306	350
Contingencies	-	2	-	2
Total public protection	<u>3,428</u>	<u>3,428</u>	<u>2,860</u>	<u>568</u>
Total charges to appropriations	<u>3,428</u>	<u>3,428</u>	<u>2,860</u>	<u>568</u>
Net change in fund balance	(836)	(836)	(496)	340
Fund balances - beginning	<u>3,376</u>	<u>3,376</u>	<u>3,376</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,540</u>	<u>\$ 2,540</u>	<u>\$ 2,880</u>	<u>\$ 340</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
INMATE WELFARE FUND TOTALS
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

INMATE WELFARE FUND TOTALS

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Revenues from use of money and property	\$ 129	\$ 129	\$ 127	\$ (2)
Other	<u>2,463</u>	<u>2,463</u>	<u>2,237</u>	<u>(226)</u>
Amounts available for appropriation	<u>2,592</u>	<u>2,592</u>	<u>2,364</u>	<u>(228)</u>
Charges to appropriations (outflows):				
Salaries and benefits	1,770	1,770	1,554	216
Services and supplies	1,658	1,656	1,306	350
Contingencies	<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>
Total function	<u>3,428</u>	<u>3,428</u>	<u>2,860</u>	<u>568</u>
Total charges to appropriations	<u>3,428</u>	<u>3,428</u>	<u>2,860</u>	<u>568</u>
Deficiency of revenues under expenditures	<u>\$ (836)</u>	<u>\$ (836)</u>	<u>\$ (496)</u>	<u>\$ 340</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
INMATE WELFARE FUND
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2570: SHERIFF-INMATE WELFARE

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Other	\$ 482	\$ 482	\$ 458	\$ (24)
Amounts available for appropriation	482	482	458	(24)
Charges to appropriations (outflows):				
Salaries and benefits	1,041	1,041	950	91
Services and supplies	279	279	227	52
Total function	1,320	1,320	1,177	143
Total charges to appropriations	1,320	1,320	1,177	143
Deficiency of revenues under expenditures	\$ (838)	\$ (838)	\$ (719)	\$ 119

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
INMATE WELFARE FUND
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2580: SHERIFF-INMATE COMMISSARY

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Revenues from use of money and property	\$ 129	\$ 129	\$ 127	\$ (2)
Other	1,981	1,981	1,779	(202)
Amounts available for appropriation	<u>2,110</u>	<u>2,110</u>	<u>1,906</u>	<u>(204)</u>
Charges to appropriations (outflows):				
Salaries and benefits	729	729	604	125
Services and supplies	1,379	1,377	1,079	298
Contingencies	-	2	-	2
Total function	<u>2,108</u>	<u>2,108</u>	<u>1,683</u>	<u>425</u>
Total charges to appropriations	<u>2,108</u>	<u>2,108</u>	<u>1,683</u>	<u>425</u>
Excess of revenues over expenditures	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 223</u>	<u>\$ 221</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 5	\$ 15	\$ 135	\$ 120
Aid from other governmental units	14,405	14,405	14,049	(356)
Amounts available for appropriation	14,410	14,420	14,184	(236)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	1,560	1,635	1,623	12
Services and supplies	204	254	218	36
Other charges	24,020	23,905	23,710	195
Total public assistance	25,784	25,794	25,551	243
Total charges to appropriations	25,784	25,794	25,551	243
Deficiency of revenues under expenditures	(11,374)	(11,374)	(11,367)	7
Other financing sources:				
Transfers in	11,367	11,367	11,367	-
Total other financing sources	11,367	11,367	11,367	-
Net change in fund balance	(7)	(7)	-	7
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ (7)</u>	<u>\$ (7)</u>	<u>\$ -</u>	<u>\$ 7</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3460: IHSS PUBLIC AUTHORITY

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Revenues from use of money and property	\$ 5	\$ 15	\$ 135	\$ 120
Aid from other governmental units	14,405	14,405	14,049	(356)
Amounts available for appropriation	14,410	14,420	14,184	(236)
Charges to appropriations (outflows):				
Salaries and benefits	1,560	1,635	1,623	12
Services and supplies	204	254	218	36
Other charges	24,020	23,905	23,710	195
Total function	25,784	25,794	25,551	243
Total charges to appropriations	25,784	25,794	25,551	243
Deficiency of revenues under expenditures	(11,374)	(11,374)	(11,367)	7
Other financing sources:				
Transfers in	11,367	11,367	11,367	-
Total other financing sources	11,367	11,367	11,367	-
Excess (deficiency) of revenues and other sources over (under) expenditures	\$ (7)	\$ (7)	\$ -	\$ 7

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
DEPARTMENT OF CHILD SUPPORT SERVICES
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	DEPARTMENT OF CHILD SUPPORT SERVICES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 25	\$ 25	\$ 32	\$ 7
Aid from other governmental units	23,398	23,025	22,274	(751)
Other	-	-	2	2
Amounts available for appropriation	<u>23,423</u>	<u>23,050</u>	<u>22,308</u>	<u>(742)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	20,447	20,057	19,303	754
Services and supplies	2,048	2,045	2,002	43
Total public protection	<u>22,495</u>	<u>22,102</u>	<u>21,305</u>	<u>797</u>
Capital outlay	10	16	15	1
Debt Service:				
Principal retirement	948	948	947	1
Interest and fiscal charges	36	36	36	-
Total charges to appropriations	<u>23,489</u>	<u>23,102</u>	<u>22,303</u>	<u>799</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(66)</u>	<u>(52)</u>	<u>5</u>	<u>57</u>
Other financing sources (uses):				
Transfers in	15	15	7	(8)
Transfers out	-	(11)	(11)	-
Total other financing sources (uses)	<u>15</u>	<u>4</u>	<u>(4)</u>	<u>(8)</u>
Net change in fund balance	(51)	(48)	1	49
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances - ending	<u>\$ (45)</u>	<u>\$ (42)</u>	<u>\$ 7</u>	<u>\$ 49</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
DEPARTMENT OF CHILD SUPPORT SERVICES
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2250: VC DEPT CHILD SUPPORT SERVICES

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Revenues from use of money and property	\$ 25	\$ 25	\$ 32	\$ 7
Aid from other governmental units	23,398	23,025	22,274	(751)
Other	-	-	2	2
Amounts available for appropriation	<u>23,423</u>	<u>23,050</u>	<u>22,308</u>	<u>(742)</u>
Charges to appropriations (outflows):				
Salaries and benefits	20,447	20,057	19,303	754
Services and supplies	<u>2,048</u>	<u>2,045</u>	<u>2,002</u>	<u>43</u>
Total function	<u>22,495</u>	<u>22,102</u>	<u>21,305</u>	<u>797</u>
Capital outlay	10	16	15	1
Debt service:				
Principal retirement	948	948	947	1
Interest and fiscal charges	<u>36</u>	<u>36</u>	<u>36</u>	<u>-</u>
Total charges to appropriations	<u>23,489</u>	<u>23,102</u>	<u>22,303</u>	<u>799</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(66)</u>	<u>(52)</u>	<u>5</u>	<u>57</u>
Other financing sources (uses):				
Transfers in	15	15	7	(8)
Transfers out	<u>-</u>	<u>(11)</u>	<u>(11)</u>	<u>-</u>
Total other financing sources (uses)	<u>15</u>	<u>4</u>	<u>(4)</u>	<u>(8)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (51)</u>	<u>\$ (48)</u>	<u>\$ 1</u>	<u>\$ 49</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
MENTAL HEALTH SERVICES ACT
FUNCTION: HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	MENTAL HEALTH SERVICES ACT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 2,028	\$ 2,028	\$ 6,510	\$ 4,482
Aid from other governmental units	73,430	90,191	86,407	(3,784)
Charges for services	26,504	27,529	49,370	21,841
Other	248	248	529	281
Amounts available for appropriation	<u>102,210</u>	<u>119,996</u>	<u>142,816</u>	<u>22,820</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	42,697	45,535	40,591	4,944
Services and supplies	74,636	81,549	54,777	26,772
Other charges	9,486	12,341	9,868	2,473
Total health and sanitation services	<u>126,819</u>	<u>139,425</u>	<u>105,236</u>	<u>34,189</u>
Capital outlay	1,575	10,968	7,199	3,769
Debt Service:				
Principal retirement	724	2,184	2,184	-
Interest and fiscal charges	57	127	127	-
Total charges to appropriations	<u>129,175</u>	<u>152,704</u>	<u>114,746</u>	<u>37,958</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,965)</u>	<u>(32,708)</u>	<u>28,070</u>	<u>60,778</u>
Other financing sources (uses):				
Insurance recovery	4	4	-	(4)
Leases	-	6,073	6,072	(1)
Transfers in	14	14	611	597
Transfers out	(175)	(445)	(413)	32
Total other financing sources (uses)	<u>(157)</u>	<u>5,646</u>	<u>6,270</u>	<u>624</u>
Net change in fund balance	(27,122)	(27,062)	34,340	61,402
Fund balances - beginning	<u>113,333</u>	<u>113,333</u>	<u>113,333</u>	<u>-</u>
Fund balances - ending	<u>\$ 86,211</u>	<u>\$ 86,271</u>	<u>\$ 147,673</u>	<u>\$ 61,402</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
MENTAL HEALTH SERVICES ACT
FUNCTION: HEALTH AND SANITATION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3260: MENTAL HEALTH SERVICES ACT

	BUDGETED AMOUNTS			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual on Budgetary Basis	
Resources (inflows):				
Revenues from use of money and property	\$ 2,028	\$ 2,028	\$ 6,510	\$ 4,482
Aid from other governmental units	73,430	90,191	86,407	(3,784)
Charges for services	26,504	27,529	49,370	21,841
Other	248	248	529	281
Amounts available for appropriation	<u>102,210</u>	<u>119,996</u>	<u>142,816</u>	<u>22,820</u>
Charges to appropriations (outflows):				
Salaries and benefits	42,697	45,535	40,591	4,944
Services and supplies	74,636	81,549	54,777	26,772
Other charges	9,486	12,341	9,868	2,473
Total function	<u>126,819</u>	<u>139,425</u>	<u>105,236</u>	<u>34,189</u>
Capital outlay	1,575	10,968	7,199	3,769
Debt service:				
Principal retirement	724	2,184	2,184	-
Interest and fiscal charges	57	127	127	-
Total charges to appropriations	<u>129,175</u>	<u>152,704</u>	<u>114,746</u>	<u>37,958</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,965)</u>	<u>(32,708)</u>	<u>28,070</u>	<u>60,778</u>
Other financing sources (uses):				
Insurance recovery	4	4	-	(4)
Leases	-	6,073	6,072	(1)
Transfers in	14	14	611	597
Transfers out	(175)	(445)	(413)	32
Total other financing sources (uses)	<u>(157)</u>	<u>5,646</u>	<u>6,270</u>	<u>624</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ (27,122)</u>	<u>\$ (27,062)</u>	<u>\$ 34,340</u>	<u>\$ 61,402</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
COUNTY SUCCESSOR HOUSING AGENCY
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	COUNTY SUCCESSOR HOUSING AGENCY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 246	\$ 246	\$ -	\$ (246)
Other	4	4	-	(4)
Amounts available for appropriation	250	250	-	(250)
Charges to appropriations (outflows):				
Public assistance:				
Other charges	250	250	-	250
Total public assistance	250	250	-	250
Total charges to appropriations	250	250	-	250
Net change in fund balance	-	-	-	-
Fund balances - beginning	1	1	1	-
Fund balances - ending	\$ 1	\$ 1	\$ 1	\$ -

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
COUNTY SUCCESSOR HOUSING AGENCY
FUNCTION: PUBLIC ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #1170: CO SUCCESSOR HOUSING AG ABX126

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Resources (inflows):				
Revenues from use of money and property	\$ 246	\$ 246	\$ -	\$ (246)
Other	4	4	-	(4)
Amounts available for appropriation	250	250	-	(250)
Charges to appropriations (outflows):				
Other charges	250	250	-	250
Total function	250	250	-	250
Total charges to appropriations	250	250	-	250
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
NYELAND ACRES COMMUNITY CENTER CFD
FUNCTION: RECREATION AND CULTURAL SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	NYELAND ACRES COMMUNITY CENTER CFD*			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 1	\$ 1	\$ 3	\$ 2
Amounts available for appropriation	1	1	3	2
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	54	54	45	9
Other charges	7	7	6	1
Total recreation and cultural services:	61	61	51	10
Total charges to appropriations	61	61	51	10
Deficiency of revenues under expenditures	(60)	(60)	(48)	12
Other financing sources:				
Transfers in	60	60	60	-
Total other financing sources	60	60	60	-
Net change in fund balance	-	-	12	12
Fund balances - beginning	63	63	63	-
Fund balances - ending	\$ 63	\$ 63	\$ 75	\$ 12

*For budget purposes, the Nyeland Acres Community Center fund is maintained as a special revenue fund. Under GAAP, this fund does not meet criteria to be reported as a separate special revenue fund and is reported in the General Fund.

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
NYELAND ACRES COMMUNITY CENTER CFD
FUNCTION: RECREATION AND CULTURAL SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4780: NYELAND ACRES COMMUNITY CENTER CFD

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 1	\$ 1	\$ 3	\$ 2
Amounts available for appropriation	1	1	3	2
Charges to appropriations (outflows):				
Services and supplies	54	54	45	9
Other charges	7	7	6	1
Total function	61	61	51	10
Total charges to appropriations	61	61	51	10
Deficiency of revenues under expenditures	(60)	(60)	(48)	12
Other financing sources:				
Transfers in	60	60	60	-
Total other financing sources	60	60	60	-
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 12</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
STORMWATER-UNINCORPORATED
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	STORMWATER-UNINCORPORATED*			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 91	\$ 91	\$ 148	\$ 57
Aid from other governmental units	-	-	1	1
Charges for services	1,229	1,229	639	(590)
Other	-	-	26	26
Amounts available for appropriation	<u>1,320</u>	<u>1,320</u>	<u>814</u>	<u>(506)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>5,705</u>	<u>5,705</u>	<u>2,383</u>	<u>3,322</u>
Total public protection	<u>5,705</u>	<u>5,705</u>	<u>2,383</u>	<u>3,322</u>
Capital outlay	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Total charges to appropriations	<u>6,105</u>	<u>6,105</u>	<u>2,383</u>	<u>3,722</u>
Deficiency of revenues under expenditures	<u>(4,785)</u>	<u>(4,785)</u>	<u>(1,569)</u>	<u>3,216</u>
Other financing sources:				
Transfers in	<u>1,930</u>	<u>1,930</u>	<u>1,930</u>	<u>-</u>
Total other financing sources	<u>1,930</u>	<u>1,930</u>	<u>1,930</u>	<u>-</u>
Net change in fund balance	(2,855)	(2,855)	361	3,216
Fund balances - beginning	<u>3,536</u>	<u>3,536</u>	<u>3,536</u>	<u>-</u>
Fund balances - ending	<u>\$ 681</u>	<u>\$ 681</u>	<u>\$ 3,897</u>	<u>\$ 3,216</u>

*For budget purposes, the Stormwater-Unincorporated fund is maintained as a special revenue fund. Under GAAP, this fund does not meet criteria to be reported as a separate special revenue fund and is reported in the General Fund.

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
STORMWATER-UNINCORPORATED
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4090: STORMWATER UNINCORPORATED

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 91	\$ 91	\$ 148	\$ 57
Aid from other governmental units	-	-	1	1
Charges for services	1,229	1,229	639	(590)
Other	-	-	26	26
Amounts available for appropriation	<u>1,320</u>	<u>1,320</u>	<u>814</u>	<u>(506)</u>
Charges to appropriations (outflows):				
Services and supplies	<u>5,705</u>	<u>5,705</u>	<u>2,383</u>	<u>3,322</u>
Total function	<u>5,705</u>	<u>5,705</u>	<u>2,383</u>	<u>3,322</u>
Capital outlay	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Total charges to appropriations	<u>6,105</u>	<u>6,105</u>	<u>2,383</u>	<u>3,722</u>
Deficiency of revenues under expenditures	<u>(4,785)</u>	<u>(4,785)</u>	<u>(1,569)</u>	<u>3,216</u>
Other financing sources:				
Transfers in	<u>1,930</u>	<u>1,930</u>	<u>1,930</u>	<u>-</u>
Total other financing sources	<u>1,930</u>	<u>1,930</u>	<u>1,930</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>\$ (2,855)</u>	<u>\$ (2,855)</u>	<u>\$ 361</u>	<u>\$ 3,216</u>



DEBT SERVICE FUNDS

COUNTY OF VENTURA | CALIFORNIA



COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

DEBT SERVICE FUND TOTALS

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Charges for services	<u>\$ 435</u>	<u>\$ 435</u>	<u>\$ 431</u>	<u>\$ (4)</u>
Amounts available for appropriation	<u>435</u>	<u>435</u>	<u>431</u>	<u>(4)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	<u>327</u>	<u>327</u>	<u>327</u>	<u>-</u>
Interest and fiscal charges	<u>130</u>	<u>130</u>	<u>130</u>	<u>-</u>
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>(22)</u>	<u>(22)</u>	<u>(26)</u>	<u>(4)</u>
Other financing sources:				
Transfers in	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Total other financing sources	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Excess of revenues and other sources over expenditures	<u>\$ 111</u>	<u>\$ 111</u>	<u>\$ 107</u>	<u>\$ (4)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
COUNTY SERVICE AREA 34
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	COUNTY SERVICE AREA 34			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ 435	\$ 435	\$ 431	\$ (4)
Amounts available for appropriation	435	435	431	(4)
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	327	327	327	-
Interest and fiscal charges	130	130	130	-
Total charges to appropriations	457	457	457	-
Deficiency of revenues under expenditures	(22)	(22)	(26)	(4)
Other financing sources:				
Transfers in	133	133	133	-
Total other financing sources	133	133	133	-
Net change in fund balance	111	111	107	(4)
Fund balances - beginning	<u>2,104</u>	<u>2,104</u>	<u>2,104</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,215</u>	<u>\$ 2,215</u>	<u>\$ 2,211</u>	<u>\$ (4)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
COUNTY SERVICE AREA 34
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #4155: CSA 34-EL RIO DEBT SERVICE

	<u>BUDGETED AMOUNTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Charges for services	<u>\$ 435</u>	<u>\$ 435</u>	<u>\$ 431</u>	<u>\$ (4)</u>
Amounts available for appropriation	<u>435</u>	<u>435</u>	<u>431</u>	<u>(4)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	<u>327</u>	<u>327</u>	<u>327</u>	<u>-</u>
Interest and fiscal charges	<u>130</u>	<u>130</u>	<u>130</u>	<u>-</u>
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>(22)</u>	<u>(22)</u>	<u>(26)</u>	<u>(4)</u>
Other financing sources:				
Transfers in	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Total other financing sources	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Excess of revenues and other sources over expenditures	<u>\$ 111</u>	<u>\$ 111</u>	<u>\$ 107</u>	<u>\$ (4)</u>



CAPITAL PROJECTS FUNDS

COUNTY OF VENTURA | CALIFORNIA



COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

CAPITAL PROJECT FUNDS TOTALS

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 4	\$ 4	\$ 874	\$ 870
Aid from other governmental units	-	-	6,430	6,430
Amounts available for appropriation	<u>4</u>	<u>4</u>	<u>7,304</u>	<u>7,300</u>
Charges to appropriations (outflows):				
Services and supplies	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Total function	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Capital outlay	<u>18,916</u>	<u>31,617</u>	<u>5,275</u>	<u>26,342</u>
Total charges to appropriations	<u>19,025</u>	<u>31,730</u>	<u>5,386</u>	<u>26,344</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,021)</u>	<u>(31,726)</u>	<u>1,918</u>	<u>33,644</u>
Other financing sources:				
Issuance of long-term debt	-	6,100	-	(6,100)
Transfers in	<u>-</u>	<u>7,607</u>	<u>708</u>	<u>(6,899)</u>
Total other financing sources	<u>-</u>	<u>13,707</u>	<u>708</u>	<u>(12,999)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>\$ (19,021)</u>	<u>\$ (18,019)</u>	<u>\$ 2,626</u>	<u>\$ 20,645</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUNDS
SANTA ROSA ROAD ASSESSMENT DISTRICT
FUNCTION: PUBLIC WAYS AND FACILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	SANTA ROSA ROAD ASSESSMENT DISTRICT			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 4	\$ 4	\$ 5	\$ 1
Amounts available for appropriation	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	109	113	111	2
Total public ways and facilities	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Total charges to appropriations	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Net change in fund balance	(105)	(109)	(106)	3
Fund balances - beginning	<u>109</u>	<u>109</u>	<u>109</u>	<u>-</u>
Fund balances - ending	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUNDS
SANTA ROSA ROAD ASSESSMENT DISTRICT
FUNCTION: PUBLIC WAYS AND FACILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #4460: SANTA ROSA ROAD ASSESSMENT
DISTRICT**

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	
Resources (inflows):				
Revenues from use of money and property	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 1</u>
Amounts available for appropriation	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
Charges to appropriations (outflows):				
Services and supplies	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Total function	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Total charges to appropriations	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Deficiency of revenues under expenditures	<u><u>\$ (105)</u></u>	<u><u>\$ (109)</u></u>	<u><u>\$ (106)</u></u>	<u><u>\$ 3</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUNDS
TODD ROAD JAIL EXPANSION
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	TODD ROAD JAIL EXPANSION			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 66	\$ 66
Aid from other governmental units	-	-	6,430	6,430
Amounts available for appropriation	-	-	6,496	6,496
Charges to appropriations (outflows):				
Capital outlay	541	541	252	289
Total charges to appropriations	541	541	252	289
Net change in fund balance	(541)	(541)	6,244	6,785
Fund balances - beginning	<u>(5,774)</u>	<u>(5,774)</u>	<u>(5,774)</u>	<u>-</u>
Fund balances - ending	<u>\$ (6,315)</u>	<u>\$ (6,315)</u>	<u>\$ 470</u>	<u>\$ 6,785</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUNDS
TODD ROAD JAIL EXPANSION
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

**BUDGET UNIT #2595: TODD ROAD JAIL HEALTH AND
PROGRAMMING UNIT**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 66	\$ 66
Aid from other governmental units	-	-	6,430	6,430
Amounts available for appropriation	-	-	6,496	6,496
Charges to appropriations (outflows):				
Capital outlay	541	541	252	289
Total charges to appropriations	541	541	252	289
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (541)</u>	<u>\$ (541)</u>	<u>\$ 6,244</u>	<u>\$ 6,785</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUNDS
VC INTEGRATED JUSTICE INFO SYSTEM
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	VENTURA COUNTY INTEGRATED JUSTICE INFORMATION SYSTEM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 803	\$ 803
Amounts available for appropriation	-	-	803	803
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	1,553	2,560	-	2,560
Total public ways and facilities	1,553	2,560	-	2,560
Capital outlay	18,375	31,076	5,023	26,053
Total charges to appropriations	19,928	33,636	5,023	28,613
Deficiency of revenues under expenditures	(19,928)	(33,636)	(4,220)	29,416
Other financing sources:				
Issuance of long-term debt	-	6,100	-	(6,100)
Transfers in	-	7,607	708	(6,899)
Total other financing sources	-	13,707	708	(12,999)
Net change in fund balance	(19,928)	(19,929)	(3,512)	16,417
Fund balances - beginning	19,928	19,928	19,928	-
Fund balances - ending	\$ -	\$ (1)	\$ 16,416	\$ 16,417

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUNDS
VC INTEGRATED JUSTICE INFO SYSTEM
FUNCTION: PUBLIC PROTECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #2020: VC INTEGRATED JUSTICE INFO SYSTEM

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 803	\$ 803
Amounts available for appropriation	-	-	803	803
Charges to appropriations (outflows):				
Services and supplies	1,553	2,560	-	2,560
Total function	1,553	2,560	-	2,560
Capital outlay	18,375	31,076	5,023	26,053
Total charges to appropriations	19,928	33,636	5,023	28,613
Deficiency of revenues under expenditures	(19,928)	(33,636)	(4,220)	29,416
Other financing sources:				
Issuance of long-term debt	-	6,100	-	(6,100)
Transfers in	-	7,607	708	(6,899)
Total other financing sources	-	13,707	708	(12,999)
Deficiency of revenues and other sources under expenditures	<u>\$ (19,928)</u>	<u>\$ (19,929)</u>	<u>\$ (3,512)</u>	<u>\$ 16,417</u>



PERMANENT FUND

COUNTY OF VENTURA | CALIFORNIA



COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
PERMANENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

PERMANENT FUND TOTALS

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Resources (inflows):				
Revenues from use of money and property	\$ 21	\$ 21	\$ -	\$ (21)
Amounts available for appropriation	21	21	-	(21)
Excess (deficiency) of revenues over (under) expenditures	21	21	-	(21)
Other financing sources (uses):				
Transfers in	74	74	-	(74)
Transfers out	(95)	(95)	(75)	20
Total other financing sources (uses)	(21)	(21)	(75)	(54)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ (75)	\$ (75)

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
PERMANENT FUND
GEORGE D. LYON PERMANENT FUND
FUNCTION: EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

GEORGE D. LYON PERMANENT FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 21	\$ 21	\$ -	\$ (21)
Amounts available for appropriation	21	21	-	(21)
Excess (deficiency) of revenues over (under) expenditures	21	21	-	(21)
Other financing sources (uses):				
Transfers in	74	74	-	(74)
Transfers out	(95)	(95)	(75)	20
Total other financing uses	(21)	(21)	(75)	(54)
Net change in fund balance	-	-	(75)	(75)
Fund balances - beginning	1,212	1,212	1,212	-
Fund balances - ending	<u>\$ 1,212</u>	<u>\$ 1,212</u>	<u>\$ 1,137</u>	<u>\$ (75)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
PERMANENT FUND
GEORGE D. LYON PERMANENT FUND
FUNCTION: EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

BUDGET UNIT #3650: GEORGE D LYON BOOK FUND

	<u>BUDGETED AMOUNTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 21	\$ 21	\$ -	\$ (21)
Amounts available for appropriation	21	21	-	(21)
Excess (deficiency) of revenues over (under) expenditures	21	21	-	(21)
Other financing sources (uses):				
Transfers in	74	74	-	(74)
Transfers out	(95)	(95)	(75)	20
Total other financing sources (uses)	(21)	(21)	(75)	(54)
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (75)</u>	<u>\$ (75)</u>

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