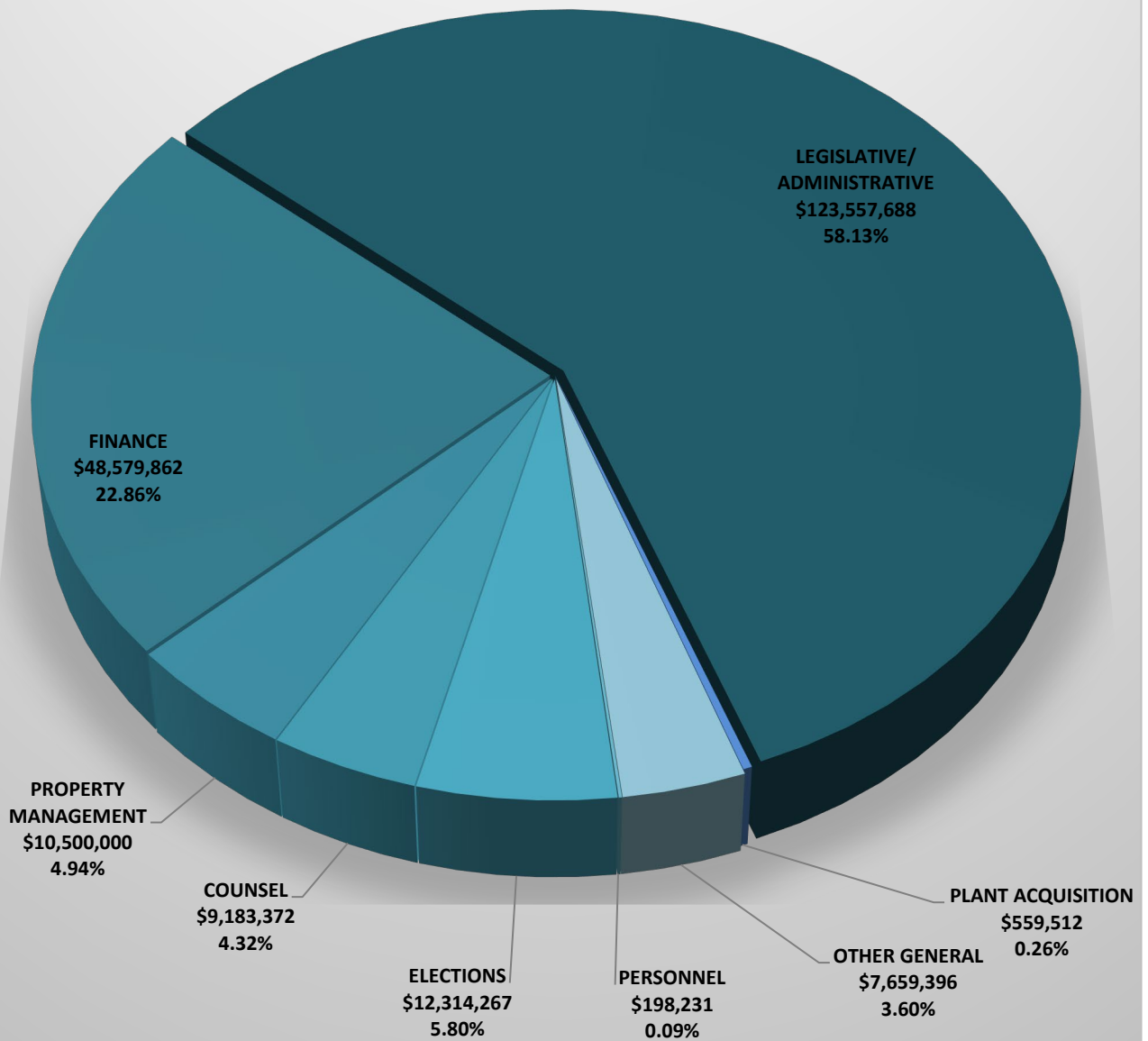


**COUNTY OF VENTURA
GENERAL FUNCTION BY ACTIVITY
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25**

\$212,552,328



Fund: G001 - General Fund
 Function: General
 Activity: Legislative/Administrative

Board of Supervisors - 1000

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	5,650,000	5,416,633	6,000,000	6,000,000
Total Revenue	0	312	0	0
Net County Cost	5,650,000	5,416,321	6,000,000	6,000,000
Auth Positions	26		26	26
FTE Positions	25.0		25.0	25.0

Budget Unit Description:

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

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

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Miscellaneous Revenue 9790	465	312	0	0
Total Miscellaneous Revenues	465	312	0	0
Total Revenues	465	312	0	0
Regular Salaries 1101	2,909,897	3,147,261	3,387,602	3,387,602
Extra Help 1102	52,397	71,706	60,000	60,000
Overtime 1105	0	167	0	0
Supplemental Payments 1106	81,751	91,300	70,250	70,250
Terminations 1107	330,941	96,019	0	0
Retirement Contribution 1121	401,307	334,111	491,852	491,852
OASDI Contribution 1122	202,274	203,581	205,818	205,818
FICA Medicare 1123	49,942	50,637	50,140	50,140
Safe Harbor 1124	2,239	5,011	0	0
Retiree Health Payment 1099 1128	65,908	73,467	0	0
457 Supplemental Retirement Plan 1130	1,835	4,099	3,939	3,939
Group Insurance 1141	373,551	348,027	365,778	365,778
Life Insurance For Department Heads And Management 1142	954	993	1,040	1,040
State Unemployment Insurance 1143	3,503	(64)	0	0
Management Disability Insurance 1144	16,889	18,311	16,926	16,926
Workers' Compensation Insurance 1165	28,392	27,734	154,074	154,074
401K Plan 1171	70,170	89,422	135,627	135,627
Total Salaries and Employee Benefits	4,591,950	4,561,782	4,943,046	4,943,046
Communications 2031	8,641	8,066	12,800	12,800
Voice Data ISF 2032	53,142	44,201	55,789	55,789
Radio Communications ISF 2033	14,280	3,330	4,120	4,120
Housekeeping Grounds ISF Charges 2058	985	0	200	200
General Insurance Allocation ISF 2071	77,275	181,754	241,049	241,049
Facilities And Materials Sq Ft Allocation ISF 2114	59,008	61,272	70,443	70,443
Facilities Projects ISF 2115	1,616	20,315	0	0
Other Maintenance ISF 2116	2,074	800	3,500	3,500
Memberships And Dues 2131	697	2,861	500	500
Miscellaneous Expense 2159	3,773	1,639	3,500	3,500
Office Supplies 2161	17,785	24,004	14,000	14,000
Printing And Binding Non ISF 2162	12,255	1,539	10,000	10,000
Books And Publications 2163	3,157	2,490	5,800	5,800

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

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Mail Center ISF	2164	31,239	33,849	31,137	31,137
Purchasing Charges ISF	2165	980	1,126	1,471	1,471
Graphics Charges ISF	2166	14,142	15,509	6,500	6,500
Copy Machine Chgs ISF	2167	10,015	10,938	9,101	9,101
Stores ISF	2168	2,317	36	200	200
Postage And Special Delivery	2169	45	0	0	0
Miscellaneous Office Expense	2179	3,878	6,254	1,500	1,500
Marketing And Advertising	2193	10,972	4,255	8,000	8,000
Software Maintenance Agreements	2194	6,192	6,054	0	0
Contributions And Grants To Non Governmental Agencies	2196	1,000	0	0	0
Other Professional And Specialized Services Non ISF	2199	10,264	5,083	104,889	104,889
Information Technology ISF	2202	63,467	59,409	64,848	64,848
County Geographical Information Systems Expense ISF	2203	11,705	17,167	20,835	20,835
Special Services ISF	2206	12,546	4,510	2,946	2,946
Employee Benefits ISF	2210	0	53,425	49,411	49,411
Software Subscriptions Non ISF	2236	0	3,480	9,700	9,700
Building Leases And Rentals Noncounty Owned	2241	94,095	84,989	135,970	135,970
Long Term Lease Other Rent	2249	2,450	1,742	0	0
Computer Equipment <5000	2261	4,089	6,292	3,000	3,000
Furniture And Fixtures <5000	2262	0	0	1,000	1,000
Minor Equipment	2264	3,657	7,589	1,000	1,000
Education Conference And Seminars	2273	9,505	7,865	11,500	11,500
Private Vehicle Mileage	2291	83,439	105,309	106,500	106,500
Travel Expense	2292	10,777	9,269	11,835	11,835
Motorpool ISF	2303	1,212	154	62	62
Utilities	2311	9,919	3,573	5,500	5,500
Total Services and Supplies		652,594	800,150	1,008,606	1,008,606
Lease Principal	3316	85,821	54,228	48,328	48,328
Interest On Lease	3456	275	473	20	20
Total Other Charges		86,095	54,701	48,348	48,348
Total Expenditures and Appropriations		5,330,640	5,416,633	6,000,000	6,000,000
Net Cost		5,330,175	5,416,321	6,000,000	6,000,000

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Fund: G001 - General Fund
 Function: General
 Activity: Legislative/Administrative

County Executive Office - 1010

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	34,727,259	38,308,273	37,269,219	37,269,219
Total Revenue	18,560,539	19,026,501	20,901,888	20,901,888
Net County Cost	16,166,720	19,281,772	16,367,331	16,367,331
Auth Positions	167		173	173
FTE Positions	167.0		173.0	173.0

Budget Unit Description:

County Executive Office

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

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Investment Income 8911	2	6	0	0
Total Revenue from Use of Money and Property	2	6	0	0
State Other 9252	0	143,530	0	0
State Aid COVID-19 9258	1,673,373	2,823,397	0	0
Federal Other 9351	0	167,110	0	0
Federal Aid COVID-19 9352	0	311,233	0	0
Other Governmental Agencies 9371	3,252,643	7,359,131	11,742,592	11,742,592
Total Intergovernmental Revenues	4,926,016	10,804,400	11,742,592	11,742,592
Property Tax Admin Fees SB2557 9413	95,579	116,692	60,000	60,000
Personnel Services 9471	128,547	21,745	92,400	92,400
Recording Fees 9561	5,000	3,300	1,000	1,000
Other Charges For Services 9708	171,219	121,126	221,969	221,969
Other Interfund Revenue 9729	1,130,418	1,416,844	1,456,851	1,456,851
Cost Allocation Plan Revenue 9731	4,248,134	5,296,700	6,016,931	6,016,931
Total Charges for Services	5,778,897	6,976,407	7,849,151	7,849,151
Other Non-Governmental Grant Revenue 9780	1,000	264	0	0
Miscellaneous Revenue 9790	134,429	413,562	263,887	263,887
Total Miscellaneous Revenues	135,429	413,826	263,887	263,887
Transfers In From Other Funds 9831	517,814	831,862	1,046,258	1,046,258
Total Other Financing Sources	517,814	831,862	1,046,258	1,046,258
Total Revenues	11,358,157	19,026,501	20,901,888	20,901,888
Regular Salaries 1101	17,689,740	19,551,069	21,626,697	21,626,697
Extra Help 1102	303,826	442,720	260,780	260,780
Overtime 1105	30,137	23,919	18,460	18,460
Supplemental Payments 1106	888,022	996,704	913,592	913,592
Terminations 1107	978,249	1,430,863	0	0
Retirement Contribution 1121	2,703,136	2,262,699	3,400,050	3,400,050
OASDI Contribution 1122	1,088,233	1,234,342	1,295,669	1,295,669
FICA Medicare 1123	288,251	325,185	333,504	333,504
Safe Harbor 1124	3,731	9,226	13,978	13,978
Retiree Health Payment 1099 1128	135,049	132,293	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan 1129	4,253	41,555	0	0
457 Supplemental Retirement Plan 1130	6,261	7,562	0	0
Group Insurance 1141	2,377,356	2,395,528	2,627,731	2,627,731

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

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Life Insurance For Department Heads And Management	1142	6,784	7,190	6,512	6,512
State Unemployment Insurance	1143	27,471	(479)	0	0
Management Disability Insurance	1144	124,976	133,704	144,367	144,367
Workers' Compensation Insurance	1165	216,506	207,324	225,363	225,363
401K Plan	1171	479,951	815,134	1,029,354	1,029,354
Salary And Employee Benefits Current Year Adj Increase	1991	584,673	580,473	750,383	750,383
Salary And Employee Benefits Current Year Adj Decrease	1992	(10,790,966)	(12,132,022)	(13,058,181)	(13,058,181)
Total Salaries and Employee Benefits		17,145,637	18,464,988	19,588,259	19,588,259
Communications	2031	30,295	31,222	26,800	26,800
Voice Data ISF	2032	164,009	153,913	157,444	157,444
Housekeeping Grounds ISF Charges	2058	0	968	0	0
General Insurance Allocation ISF	2071	326,529	350,554	277,290	277,290
Facilities And Materials Sq Ft Allocation ISF	2114	606,456	674,028	719,497	719,497
Facilities Projects ISF	2115	51,266	61,694	15,000	15,000
Other Maintenance ISF	2116	12,480	20,239	15,600	15,600
Memberships And Dues	2131	45,672	47,450	101,588	101,588
Miscellaneous Expense	2159	54,893	54,518	62,700	62,700
Office Supplies	2161	37,209	32,213	62,000	62,000
Printing And Binding Non ISF	2162	0	0	4,400	4,400
Books And Publications	2163	19,374	24,677	30,325	30,325
Mail Center ISF	2164	64,697	75,068	67,085	67,085
Purchasing Charges ISF	2165	15,388	17,469	22,603	22,603
Graphics Charges ISF	2166	95,979	89,395	54,900	54,900
Copy Machine Chgs ISF	2167	41,553	48,472	52,259	52,259
Stores ISF	2168	11,260	7,692	10,400	10,400
Postage And Special Delivery	2169	1,378	958	1,470	1,470
Miscellaneous Office Expense	2179	22,427	13,712	23,850	23,850
Board And Commission Member Compensation 1099	2181	8,700	12,700	15,000	15,000
Attorney Services	2185	141,233	193,097	180,000	180,000
Temporary Help	2192	5,334	4,766	5,000	5,000
Marketing And Advertising	2193	221,449	214,612	509,900	509,900
Software Maintenance Agreements	2194	644,518	214,649	794,506	794,506

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

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Contributions And Grants To Non Governmental Agencies	2196	47,000	5,000	17,000	17,000
Other Professional And Specialized Services Non ISF	2199	4,592,912	9,650,543	11,800,112	11,800,112
Employee Health Services	2201	0	0	0	0
Information Technology ISF	2202	2,143,211	2,082,294	2,644,110	2,644,110
County Geographical Information Systems Expense ISF	2203	78,111	114,448	138,902	138,902
Public Works ISF Charges	2205	0	7,216	0	0
Special Services ISF	2206	52,353	54,780	17,581	17,581
Employee Benefits ISF	2210	0	272,670	269,178	269,178
Publications And Legal Notices	2221	51,851	70,067	65,000	65,000
Rent And Leases Equipment Noncounty Owned	2231	0	919	0	0
Software Subscriptions Non ISF	2236	61,587	852,953	2,400	2,400
Building Leases And Rentals Noncounty Owned	2241	0	1,675	0	0
Storage Charges ISF	2244	26,933	29,112	34,183	34,183
Computer Equipment <5000	2261	84,445	163,230	106,900	106,900
Furniture And Fixtures <5000	2262	1,850	13,032	37,500	37,500
Minor Equipment	2264	8,756	6,084	25,000	25,000
Training ISF	2272	0	0	0	0
Education Conference And Seminars	2273	70,193	115,905	120,800	120,800
Private Vehicle Mileage	2291	40,609	46,093	56,300	56,300
Travel Expense	2292	81,270	93,208	133,200	133,200
Transportation Expense	2299	0	0	100	100
Transportation Charges ISF	2302	0	27	0	0
Motorpool ISF	2303	5,887	4,944	3,686	3,686
Utilities	2311	17,325	20,386	20,000	20,000
Services And Supplies Current Year Adj Decrease	2992	(620,202)	(605,163)	(1,184,909)	(1,184,909)
Total Services and Supplies		9,366,189	15,343,489	17,516,660	17,516,660
Aid Payments Rent 1099	3113	8,883,938	4,237,455	0	0
Contributions To Outside Agencies	3811	0	46,250	0	0
Interfund Expense Administrative	3912	135,120	136,383	164,300	164,300
Total Other Charges		9,019,058	4,420,088	164,300	164,300
Land Improvements	4012	0	20,456	0	0

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

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Computer Software 4701	45,943	59,253	0	0
Budget Management System 4719	40,570	0	0	0
Total Capital Assets	86,513	79,708	0	0
Total Expenditures and Appropriations	35,617,397	38,308,273	37,269,219	37,269,219
Net Cost	24,259,240	19,281,772	16,367,331	16,367,331

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Fund: G001 - General Fund
 Function: General
 Activity: Legislative/Administrative

CEO Various Grants - 1030

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	144,100	9,733,566	144,100	144,100
Total Revenue	144,100	2,019,280	144,100	144,100
Net County Cost	0	7,714,286	0	0

Budget Unit Description:

The CEO-Variou Grants budget was established to provide separate accounting for various State and Federal grants administered by the County Executive Office.

Budget Unit 1030 CEO Various Grants
 Function General
 Activity Legislative/Administrative

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
State Other 9252	0	1,797,138	144,100	144,100
State Aid COVID-19 9258	(7,500)	0	0	0
Federal Other 9351	150,000	218,634	0	0
Federal Aid COVID-19 9352	714,147	3,508	0	0
Total Intergovernmental Revenues	856,647	2,019,280	144,100	144,100
Total Revenues	856,647	2,019,280	144,100	144,100
Purchasing Charges ISF 2165	0	1,715	0	0
Contributions And Grants To Non Governmental Agencies 2196	698,586	7,683,159	0	0
Other Professional And Specialized Services Non ISF 2199	1,645,160	1,830,058	0	0
Total Services and Supplies	2,343,746	9,514,932	0	0
Transfers Out To Other Funds 5111	0	218,634	0	0
Loans Advanced 5311	0	0	144,100	144,100
Total Other Financing Uses	0	218,634	144,100	144,100
Total Expenditures and Appropriations	2,343,746	9,733,566	144,100	144,100
Net Cost	1,487,099	7,714,286	0	0

Fund: G001 - General Fund
 Function: General
 Activity: Legislative/Administrative

Special Accounts and Contributions - 1050

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	80,689,599	74,263,275	78,144,369	78,144,369
Total Revenue	5,954,000	5,848,532	5,954,000	5,954,000
Net County Cost	74,735,599	68,414,742	72,190,369	72,190,369

Budget Unit Description:

Special Accounts and Contributions

Budget Unit 1050 Special Accounts and Contributions
 Function General
 Activity Legislative/Administrative

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Lease Interest	8915	23,868	20,006	25,600	25,600
Rents And Concessions	8931	28,746	29,321	194,000	194,000
Lease Revenue	8935	125,361	131,270	148,000	148,000
Other Lease Revenue	8938	16,515	16,808	16,400	16,400
Total Revenue from Use of Money and Property		194,490	197,405	384,000	384,000
State Motor Vehicle 17604	9032	21,184,000	19,222,910	21,184,000	21,184,000
State Motor Vehicle Mental Health 17604D	9033	150,019	150,019	150,019	150,019
State Motor Vehicle 17604 Match Contra	9035	(18,764,019)	(16,802,929)	(18,764,019)	(18,764,019)
State Proposition 172 Public Safety Funds	9231	2,350,000	3,000,000	3,000,000	3,000,000
Federal Disaster Relief	9301	29,133	0	0	0
Federal Aid COVID-19	9352	0	0	0	0
Total Intergovernmental Revenues		4,949,133	5,570,000	5,570,000	5,570,000
Miscellaneous Revenue	9790	12,790	81,127	0	0
Total Miscellaneous Revenues		12,790	81,127	0	0
Total Revenues		5,156,412	5,848,532	5,954,000	5,954,000
Terminations	1107	0	0	18,000,000	18,000,000
Retiree Health Payment 1099	1128	0	0	1,350,000	1,350,000
Total Salaries and Employee Benefits		0	0	19,350,000	19,350,000
Voice Data ISF	2032	18,545	23,961	23,826	23,826
Radio Communications ISF	2033	7,560	0	0	0
General Insurance Allocation ISF	2071	113,762	202,218	159,907	159,907
Facilities And Materials Sq Ft Allocation ISF	2114	1,270,768	1,407,752	1,525,159	1,525,159
Facilities Projects ISF	2115	111,365	1,891	100,000	100,000
Other Maintenance ISF	2116	146,600	97,355	70,000	70,000
Memberships And Dues	2131	368,315	386,288	430,000	430,000
Miscellaneous Expense	2159	24	6,763	10,000	10,000
Office Supplies	2161	(979)	312	1,000	1,000
Mail Center ISF	2164	0	0	0	0
Purchasing Charges ISF	2165	3,172	4,998	4,583	4,583
Graphics Charges ISF	2166	884	2,689	10,000	10,000
Miscellaneous Office Expense	2179	9,229	1,942	1,000	1,000
Attorney Services	2185	906,498	218,770	200,000	200,000
Marketing And Advertising	2193	64,786	58,276	25,000	25,000
Software Maintenance Agreements	2194	38,568	1,609	35,000	35,000

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	Budget Unit 1050 Special Accounts and Contributions		
			Function General		
			Activity Legislative/Administrative		
			2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Contributions And Grants To Non Governmental Agencies	2196	4,524,588	4,044,820	1,135,000	1,135,000
Other Professional And Specialized Services Non ISF	2199	1,644,410	1,441,792	2,230,000	2,230,000
Information Technology ISF	2202	10,481	7,937	27,408	27,408
Public Works ISF Charges	2205	83,259	80,319	50,000	50,000
Special Services ISF	2206	15,851	20,284	7,879	7,879
Software Subscriptions Non ISF	2236	0	37,768	0	0
Long Term Lease Other Rent	2249	5,251	5,308	5,367	5,367
Computer Equipment <5000	2261	32,628	3,313	0	0
Minor Equipment	2264	17,091	3,445	0	0
Education Conference And Seminars	2273	0	0	0	0
Private Vehicle Mileage	2291	0	119	0	0
Motorpool ISF	2303	0	10	0	0
Utilities	2311	246,564	180,362	250,000	250,000
Total Services and Supplies		9,639,220	8,240,303	6,301,129	6,301,129
Lease Principal	3316	22,117	22,823	23,544	23,544
Interest On Lease	3456	1,378	1,190	996	996
Taxes And Assessments	3571	1,208	2,393	10,000	10,000
Contributions To Outside Agencies	3811	1,004,464	3,206,201	4,365,500	4,365,500
Total Other Charges		1,029,167	3,232,606	4,400,040	4,400,040
Transfers Out To Other Funds	5111	57,863,547	60,220,366	45,523,200	45,523,200
Transfers Out Vehicle License Fee Realignment	5112	2,570,000	2,570,000	2,570,000	2,570,000
Total Other Financing Uses		60,433,547	62,790,366	48,093,200	48,093,200
Total Expenditures and Appropriations		71,101,934	74,263,275	78,144,369	78,144,369
Net Cost		65,945,522	68,414,742	72,190,369	72,190,369

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Fund: G001 - General Fund
 Function: General
 Activity: Legislative/Administrative

General Fund Contingency - 1100

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	2,000,000	0	2,000,000	2,000,000
Total Revenue	0	0	0	0
Net County Cost	2,000,000	0	2,000,000	2,000,000

Budget Unit Description:

The General Fund Contingency consists of appropriations set aside to provide for unforeseen expenditures or anticipated expenditures of an uncertain amount.

Budget Unit 1100 General Fund Contingency
 Function General
 Activity Legislative/Administrative

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Contingencies 6101	0	0	2,000,000	2,000,000
Total Appropriations for Contingencies	0	0	2,000,000	2,000,000
Total Expenditures and Appropriations	0	0	2,000,000	2,000,000
Net Cost	0	0	2,000,000	2,000,000

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

Auditor-Controller - 1500

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	18,277,561	17,474,361	19,179,708	19,179,708
Total Revenue	10,888,615	11,018,566	11,371,015	11,371,015
Net County Cost	7,388,946	6,455,795	7,808,693	7,808,693
Auth Positions	78		81	81
FTE Positions	77.5		80.5	80.5

Budget Unit Description:
 Auditor-Controller

Budget Unit 1500 Auditor-Controller
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object		2022-23	2023-24	2024-25	2024-25
		Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1		2	3	4	5
State SB90	9253	0	47,485	0	0
Total Intergovernmental Revenues		0	47,485	0	0
Assessment And Tax Collection Fees	9411	18,418	16,252	15,000	15,000
Property Tax Admin Fees SB2557	9413	346,093	377,361	350,000	350,000
Collection Fee	9414	1,026,469	1,093,007	1,238,000	1,238,000
Special Assess Correction Fee	9415	208	0	250	250
ABX1 26 Admin Cost Reimb	9416	158,665	120,865	150,000	150,000
Auditing And Accounting Fees	9431	213,783	220,611	189,500	189,500
Cost Allocation Plan Revenue	9731	8,113,019	9,048,863	9,328,265	9,328,265
Total Charges for Services		9,876,654	10,876,959	11,271,015	11,271,015
Miscellaneous Revenue	9790	7,958	94,122	100,000	100,000
Total Miscellaneous Revenues		7,958	94,122	100,000	100,000
Total Revenues		9,884,613	11,018,566	11,371,015	11,371,015
Regular Salaries	1101	6,504,011	7,171,725	7,567,004	7,567,004
Extra Help	1102	81,831	148,766	90,740	90,740
Overtime	1105	73,845	24,106	75,920	75,920
Supplemental Payments	1106	312,574	341,755	279,034	279,034
Terminations	1107	470,292	393,798	0	0
Retirement Contribution	1121	1,231,222	1,046,973	1,206,541	1,206,541
OASDI Contribution	1122	431,305	470,873	468,804	468,804
FICA Medicare	1123	108,401	117,555	116,230	116,230
Safe Harbor	1124	488	857	4,863	4,863
Retiree Health Payment 1099	1128	49,820	65,319	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	37,574	(15,054)	0	0
457 Supplemental Retirement Plan	1130	1,332	1,284	0	0
Group Insurance	1141	1,022,058	1,034,097	1,100,294	1,100,294
Life Insurance For Department Heads And Management	1142	2,705	2,822	2,792	2,792
State Unemployment Insurance	1143	9,857	(178)	0	0
Management Disability Insurance	1144	27,852	28,588	28,177	28,177
Workers' Compensation Insurance	1165	169,120	150,946	124,602	124,602
401K Plan	1171	171,562	249,876	280,980	280,980
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	340,000	340,000

Budget Unit 1500 Auditor-Controller
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Salary And Employee Benefits Current Year Adj Decrease	1992	0	0	(463,684)	(463,684)
Capitalized Labor Decrease	1994	0	(240,111)	0	0
Total Salaries and Employee Benefits		10,705,850	10,993,996	11,222,297	11,222,297
Voice Data ISF	2032	116,717	108,682	92,733	92,733
General Insurance Allocation ISF	2071	119,226	121,640	113,333	113,333
Equipment Maintenance Contracts	2102	3,566	3,674	5,000	5,000
Facilities And Materials Sq Ft Allocation ISF	2114	430,320	478,356	510,586	510,586
Facilities Projects ISF	2115	9,325	0	0	0
Other Maintenance ISF	2116	2,007	2,072	0	0
Memberships And Dues	2131	11,245	14,472	13,000	13,000
Miscellaneous Expense	2159	101,918	2,032	3,000	3,000
Office Supplies	2161	25,376	18,202	35,000	35,000
Printing And Binding Non ISF	2162	5,986	27,996	35,000	35,000
Books And Publications	2163	2,634	1,313	5,000	5,000
Mail Center ISF	2164	80,840	80,219	93,961	93,961
Purchasing Charges ISF	2165	7,777	7,784	8,812	8,812
Graphics Charges ISF	2166	30,510	13,449	30,800	30,800
Copy Machine Chgs ISF	2167	5,782	6,197	10,674	10,674
Stores ISF	2168	691	813	500	500
Attorney Services	2185	44,820	0	50,000	50,000
Marketing And Advertising	2193	859	480	0	0
Software Maintenance Agreements	2194	542,458	560,168	1,081,152	1,081,152
Other Professional And Specialized Services Non ISF	2199	503,065	434,903	587,300	587,300
Employee Health Services	2201	1,619	1,766	1,458	1,458
Information Technology ISF	2202	3,596,033	3,862,024	4,978,559	4,978,559
County Geographical Information Systems Expense ISF	2203	1,014	1,488	1,806	1,806
Special Services ISF	2206	3,971	4,901	3,375	3,375
Employee Benefits ISF	2210	0	112,881	120,666	120,666
Software Subscriptions Non ISF	2236	44,775	51,870	0	0
Storage Charges Non ISF	2245	38,081	39,843	66,000	66,000
Computer Equipment <5000	2261	54,123	49,779	25,000	25,000
Furniture And Fixtures <5000	2262	0	0	1,500	1,500

Budget Unit 1500 Auditor-Controller
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Education Conference And Seminars 2273	47,805	39,365	39,000	39,000
Private Vehicle Mileage 2291	14,816	12,237	16,950	16,950
Travel Expense 2292	2,634	13,076	27,000	27,000
Freight, Express, Other Delivery 2293	16	14	0	0
Motorpool ISF 2303	994	625	246	246
Total Services and Supplies	5,851,004	6,072,321	7,957,411	7,957,411
Computer Software 4701	27,025	0	0	0
VCFMS Upgrade 4712	0	408,043	0	0
Total Capital Assets	27,025	408,043	0	0
Total Expenditures and Appropriations	16,583,879	17,474,361	19,179,708	19,179,708
Net Cost	6,699,266	6,455,795	7,808,693	7,808,693

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

Property Tax Assessment and Collection System Operations - 1595

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	4,052,183	4,076,479	3,427,340	3,427,340
Total Revenue	0	0	0	0
Net County Cost	4,052,183	4,076,479	3,427,340	3,427,340

Budget Unit Description:

Property Tax Assessment and Collection System Operations

Budget Unit 1595 Property Tax Assessment and Collection Sy
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Voice Data ISF 2032	332	346	1,208	1,208
Housekeeping Grounds ISF Charges 2058	0	0	0	0
Purchasing Charges ISF 2165	9,839	8,110	0	0
Other Professional And Specialized Services Non ISF 2199	0	650,000	0	0
Information Technology ISF 2202	4,218,096	3,418,023	3,426,132	3,426,132
Total Services and Supplies	4,228,266	4,076,479	3,427,340	3,427,340
Total Expenditures and Appropriations	4,228,266	4,076,479	3,427,340	3,427,340
Net Cost	4,228,266	4,076,479	3,427,340	3,427,340

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

Assessor - 1600

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	18,448,989	18,139,919	19,642,332	19,642,332
Total Revenue	6,329,369	6,830,768	6,623,807	6,623,807
Net County Cost	12,119,620	11,309,150	13,018,525	13,018,525
Auth Positions	130		130	130
FTE Positions	130.0		130.0	130.0

Budget Unit Description:

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

		Budget Unit		1600 Assessor	
		Function		General	
		Activity		Finance	
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1		2	3	4	5
Assessment And Tax Collection Fees	9411	1,717,468	2,371,078	2,253,190	2,253,190
Property Tax Admin Fees SB2557	9413	4,040,189	4,436,731	4,357,117	4,357,117
Other Charges For Services	9708	4,535	8,497	0	0
Total Charges for Services		5,762,191	6,816,306	6,610,307	6,610,307
Other Sales	9751	12,500	12,500	12,500	12,500
Miscellaneous Revenue	9790	21,931	1,962	1,000	1,000
Total Miscellaneous Revenues		34,431	14,462	13,500	13,500
Total Revenues		5,796,622	6,830,768	6,623,807	6,623,807
Regular Salaries	1101	9,638,621	10,421,077	11,257,864	11,257,864
Extra Help	1102	52,505	22,989	52,000	52,000
Overtime	1105	182,359	53,419	0	0
Supplemental Payments	1106	499,718	531,713	429,411	429,411
Terminations	1107	235,566	195,478	0	0
Call Back Staffing	1108	0	575	0	0
Retirement Contribution	1121	1,758,445	1,449,299	1,727,211	1,727,211
OASDI Contribution	1122	656,151	697,107	710,139	710,139
FICA Medicare	1123	156,998	165,960	168,992	168,992
Safe Harbor	1124	126	100	2,787	2,787
Retiree Health Payment 1099	1128	8,044	16,717	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	(48,959)	(70,609)	0	0
457 Supplemental Retirement Plan	1130	642	82	0	0
Group Insurance	1141	1,871,249	1,810,322	1,943,739	1,943,739
Life Insurance For Department Heads And Management	1142	4,807	4,852	4,860	4,860
State Unemployment Insurance	1143	15,250	(267)	0	0
Management Disability Insurance	1144	19,679	20,314	32,259	32,259
Workers' Compensation Insurance	1165	100,459	94,041	83,080	83,080
401K Plan	1171	218,378	382,996	446,883	446,883
Salary And Employee Benefits Current Year Adj Increase	1991	0	42,855	147,000	147,000
Total Salaries and Employee Benefits		15,370,036	15,839,020	17,006,225	17,006,225
Clothing And Personal Supplies	2021	1,901	3,232	4,500	4,500
Voice Data ISF	2032	161,272	147,533	133,987	133,987
General Insurance Allocation ISF	2071	184,605	179,155	163,139	163,139

Budget Unit 1600 Assessor
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Facilities And Materials Sq Ft Allocation ISF	2114	484,416	538,464	574,754	574,754
Facilities Projects ISF	2115	9,303	0	0	0
Other Maintenance ISF	2116	2,857	3,430	5,000	5,000
Memberships And Dues	2131	4,475	4,565	4,500	4,500
Office Supplies	2161	5,078	4,887	10,285	10,285
Printing And Binding Non ISF	2162	3,863	113	4,975	4,975
Books And Publications	2163	9,691	10,159	9,900	9,900
Mail Center ISF	2164	68,657	86,868	88,393	88,393
Purchasing Charges ISF	2165	4,202	3,911	4,604	4,604
Graphics Charges ISF	2166	68,852	70,516	63,000	63,000
Copy Machine Chgs ISF	2167	31,118	26,583	35,370	35,370
Stores ISF	2168	6,193	7,154	3,000	3,000
Postage And Special Delivery	2169	197,225	109,904	105,000	105,000
Miscellaneous Office Expense	2179	10,853	10,846	9,030	9,030
Software Maintenance Agreements	2194	294,407	319,424	284,067	284,067
Other Professional And Specialized Services Non ISF	2199	122,587	52,217	36,724	36,724
Employee Health Services	2201	1,713	1,977	1,742	1,742
Information Technology ISF	2202	365,319	291,808	424,213	424,213
County Geographical Information Systems Expense ISF	2203	66,329	97,281	118,066	118,066
Special Services ISF	2206	3,861	4,838	3,192	3,192
Employee Benefits ISF	2210	0	205,522	221,946	221,946
Software Subscriptions Non ISF	2236	0	35,759	230,027	230,027
Storage Charges ISF	2244	1,374	1,286	1,328	1,328
Computer Equipment <5000	2261	3,084	30,963	18,000	18,000
Furniture And Fixtures <5000	2262	0	0	8,000	8,000
Training ISF	2272	0	0	200	200
Education Conference And Seminars	2273	9,844	14,557	17,698	17,698
Private Vehicle Mileage	2291	9,951	9,188	11,400	11,400
Travel Expense	2292	9,880	13,033	21,000	21,000
Transportation Expense	2299	13	0	0	0
Gas And Diesel Fuel ISF	2301	1,486	0	1,737	1,737
Transportation Charges ISF	2302	7,442	0	0	0
Motorpool ISF	2303	12,654	15,728	17,330	17,330

Budget Unit 1600 Assessor
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Transportation Charges ISF Non Uniform Guidance 2305	0	0	0	0
Total Services and Supplies	2,164,502	2,300,898	2,636,107	2,636,107
Total Expenditures and Appropriations	17,534,538	18,139,919	19,642,332	19,642,332
Net Cost	11,737,916	11,309,150	13,018,525	13,018,525

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

Treasurer Tax Collector - 1700

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	6,273,780	6,085,770	6,330,482	6,330,482
Total Revenue	4,667,944	5,152,359	4,730,413	4,730,413
Net County Cost	1,605,836	933,411	1,600,069	1,600,069
Auth Positions	43		43	43
FTE Positions	43.0		43.0	43.0

Budget Unit Description:

The Treasurer-Tax Collector's Office is responsible for the administration and management of three functions: tax collection of assorted county and local taxes, management of the County Treasury, and investment of the County's investment pool. The Tax Collection Division is responsible for the billing, collection, and accounting for all personal and real property taxes levied in the county. Further, it collects taxes on mobile homes, business license fees in the unincorporated area, franchise tax, transient occupancy tax, racehorse tax, and various other taxes and special assessments. The Tax Collector is responsible for conducting public auctions and sealed bid sales on tax-defaulted properties. The Tax Collector's programs are all mandated by the Revenue and Taxation Code, Government Code, and County Ordinance. The Treasury Management Division is the depository for County, school district, and special district funds. The Treasury is equivalent to a small business bank processing over \$13 billion annually in receipts and disbursements. The Treasury handles the processing of deposits, wires, payment of County checks, and the investment of funds. The Treasury approves payment methods, participates in bond issuances by the County and school districts, provides a cash window for public needs, and manages the vault spaces used by other County agencies/departments. The Treasurer-Tax Collector manages a \$4 billion local agency investment fund portfolio. Funds are managed and invested in providing maximum safety and liquidity while achieving the highest possible rate of return. The Investment Pool continues to maintain the highest rating given by Standard & Poor's, AAf /S1+. The Treasurer works with other County officials in the implementation and administration of various financing programs.

Budget Unit 1700 Treasurer Tax Collector
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Business Licenses 8721	167,807	177,237	167,000	167,000
Total Licenses Permits and Franchises	167,807	177,237	167,000	167,000
Forfeitures And Penalties 8831	494,635	512,722	400,000	400,000
Penalties And Costs On Delinquent Taxes 8841	516,070	608,730	425,000	425,000
Total Fines Forfeitures and Penalties	1,010,705	1,121,452	825,000	825,000
Investment Income 8911	0	0	0	0
Total Revenue from Use of Money and Property	0	0	0	0
State Other 9252	3,000	0	0	0
Total Intergovernmental Revenues	3,000	0	0	0
Assessment And Tax Collection Fees 9411	31,749	38,325	30,000	30,000
Property Tax Admin Fees SB2557 9413	780,027	858,130	830,000	830,000
Special Assessment Line Fee 9417	255,197	315,621	300,000	300,000
Administrative Services Fees 9705	1,634,555	2,201,338	2,256,763	2,256,763
Other Charges For Services 9708	339,122	363,500	280,000	280,000
Total Charges for Services	3,040,650	3,776,914	3,696,763	3,696,763
Cash Overage 9789	1,761	1,561	1,000	1,000
Miscellaneous Revenue 9790	1,506	75,195	40,650	40,650
Total Miscellaneous Revenues	3,267	76,756	41,650	41,650
Total Revenues	4,225,429	5,152,359	4,730,413	4,730,413
Regular Salaries 1101	2,557,109	2,771,410	3,008,947	3,008,947
Extra Help 1102	5,640	9,151	9,111	9,111
Overtime 1105	9,940	11,299	24,575	24,575
Supplemental Payments 1106	121,004	116,856	90,538	90,538
Terminations 1107	80,959	45,569	0	0
Call Back Staffing 1108	1,258	303	0	0
Retirement Contribution 1121	495,714	414,329	486,577	486,577
OASDI Contribution 1122	166,663	175,347	185,405	185,405
FICA Medicare 1123	41,031	43,421	45,985	45,985
Safe Harbor 1124	135	335	334	334
Retiree Health Payment 1099 1128	8,044	16,717	0	0
Supp Retirement Plan Part D And Replacement Benefit Plan 1129	23,052	28,806	20,406	20,406
457 Supplemental Retirement Plan 1130	169	275	273	273
Group Insurance 1141	504,214	469,828	504,488	504,488
Life Insurance For Department Heads And Management 1142	1,389	1,448	1,457	1,457

Budget Unit 1700 Treasurer Tax Collector
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
State Unemployment Insurance	1143	3,735	(60)	0	0
Management Disability Insurance	1144	8,896	5,821	5,912	5,912
Workers' Compensation Insurance	1165	28,865	24,187	27,465	27,465
401K Plan	1171	55,097	85,390	99,077	99,077
Total Salaries and Employee Benefits		4,112,915	4,220,432	4,510,550	4,510,550
Communications	2031	0	423	540	540
Voice Data ISF	2032	59,261	64,836	53,777	53,777
Housekeeping Grounds ISF Charges	2058	0	0	0	0
General Insurance Allocation ISF	2071	59,390	58,661	54,260	54,260
Facilities And Materials Sq Ft Allocation ISF	2114	185,280	205,944	219,819	219,819
Facilities Projects ISF	2115	29,677	31,161	200	200
Other Maintenance ISF	2116	1,403	2,584	1,750	1,750
Memberships And Dues	2131	2,914	4,358	4,871	4,871
Cash Shortage	2156	804	656	1,000	1,000
Office Supplies	2161	15,949	17,230	20,762	20,762
Books And Publications	2163	1,232	1,559	1,600	1,600
Mail Center ISF	2164	187,468	197,187	223,153	223,153
Purchasing Charges ISF	2165	2,919	2,994	3,459	3,459
Graphics Charges ISF	2166	140,915	196,901	232,392	232,392
Copy Machine Chgs ISF	2167	750	14	981	981
Stores ISF	2168	23,485	16,455	37,200	37,200
Postage And Special Delivery	2169	7,046	9,486	7,303	7,303
Miscellaneous Office Expense	2179	4,774	5,109	3,254	3,254
Collection And Billing Services	2191	93,121	78,321	88,788	88,788
Temporary Help	2192	0	0	0	0
Marketing And Advertising	2193	500	571	500	500
Software Maintenance Agreements	2194	0	20,910	13,803	13,803
Other Professional And Specialized Services Non ISF	2199	66,104	462,815	431,844	431,844
Employee Health Services	2201	811	203	500	500
Information Technology ISF	2202	126,130	159,937	185,814	185,814
County Geographical Information Systems Expense ISF	2203	1,014	1,488	1,806	1,806
Special Services ISF	2206	12,871	17,303	22,076	22,076
Employee Benefits ISF	2210	0	79,047	83,538	83,538

Budget Unit 1700 Treasurer Tax Collector
 Function General
 Activity Finance

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Publications And Legal Notices 2221	24,545	63,427	25,508	25,508
Software Subscriptions Non ISF 2236	7,500	59,504	60,389	60,389
Storage Charges ISF 2244	661	429	580	580
Computer Equipment <5000 2261	20,804	63,329	2,100	2,100
Furniture And Fixtures <5000 2262	2,085	6,411	1,600	1,600
Minor Equipment 2264	11,216	5,665	2,369	2,369
Education Conference And Seminars 2273	9,343	12,318	16,368	16,368
Private Vehicle Mileage 2291	9,422	7,781	8,200	8,200
Travel Expense 2292	11,403	10,137	7,750	7,750
Motorpool ISF 2303	56	186	78	78
Total Services and Supplies	1,120,852	1,865,338	1,819,932	1,819,932
Total Expenditures and Appropriations	5,233,767	6,085,770	6,330,482	6,330,482
Net Cost	1,008,338	933,411	1,600,069	1,600,069

Fund: G001 - General Fund
 Function: General
 Activity: Counsel

County Counsel - 1800

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	8,259,339	8,345,884	9,183,372	9,183,372
Total Revenue	2,768,075	3,213,484	2,977,278	2,977,278
Net County Cost	5,491,264	5,132,400	6,206,094	6,206,094
Auth Positions	38		40	40
FTE Positions	38.0		40.0	40.0

Budget Unit Description:

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

Detail by Revenue Category and Expenditure Object		2022-23	2023-24	2024-25	2024-25
		Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
		1	3	4	5
		2			
State SB90	9253	0	28,163	0	0
Total Intergovernmental Revenues		0	28,163	0	0
Property Tax Admin Fees SB2557	9413	13,285	20,256	7,171	7,171
Legal Services	9461	2,780,899	3,126,302	2,721,411	2,721,411
Other Charges For Services	9708	23,803	16,451	18,000	18,000
Cost Allocation Plan Revenue	9731	0	21,493	230,696	230,696
Total Charges for Services		2,817,987	3,184,501	2,977,278	2,977,278
Miscellaneous Revenue	9790	0	820	0	0
Total Miscellaneous Revenues		0	820	0	0
Total Revenues		2,817,987	3,213,484	2,977,278	2,977,278
Regular Salaries	1101	6,182,363	6,729,017	7,359,049	7,359,049
Extra Help	1102	32,173	47,927	48,620	48,620
Overtime	1105	106	87	0	0
Supplemental Payments	1106	134,768	139,343	105,448	105,448
Terminations	1107	292,243	341,743	0	0
Retirement Contribution	1121	911,072	752,984	1,098,595	1,098,595
OASDI Contribution	1122	314,748	344,915	356,431	356,431
FICA Medicare	1123	95,425	104,235	107,731	107,731
Safe Harbor	1124	0	0	2,606	2,606
Retiree Health Payment 1099	1128	40,548	33,435	0	0
Group Insurance	1141	634,548	625,815	696,378	696,378
Life Insurance For Department Heads And Management	1142	1,508	1,531	1,623	1,623
State Unemployment Insurance	1143	9,151	(162)	0	0
Management Disability Insurance	1144	35,373	36,608	47,582	47,582
Workers' Compensation Insurance	1165	57,749	59,614	62,051	62,051
401K Plan	1171	181,028	283,525	351,391	351,391
Salary And Employee Benefits Current Year Adj Increase	1991	0	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(2,022,683)	(2,137,097)	(2,233,297)	(2,233,297)
Total Salaries and Employee Benefits		6,900,120	7,363,522	8,004,208	8,004,208
Voice Data ISF	2032	51,778	42,014	66,429	66,429
General Insurance Allocation ISF	2071	120,176	223,491	242,163	242,163
Equipment Maintenance Contracts	2102	0	0	100	100

Detail by Revenue Category and Expenditure Object	Budget Unit		1800 County Counsel		
	Function		General		
	Activity		Counsel		
	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Facilities And Materials Sq Ft Allocation ISF	2114	215,672	237,720	255,355	255,355
Facilities Projects ISF	2115	22,098	14,079	0	0
Other Maintenance ISF	2116	3,516	141	2,000	2,000
Memberships And Dues	2131	29,258	26,084	35,000	35,000
Cost Allocation Plan Charges	2158	92,284	0	0	0
Miscellaneous Expense	2159	1,051	1,020	1,000	1,000
Office Supplies	2161	6,412	8,965	10,000	10,000
Printing And Binding Non ISF	2162	36	0	500	500
Books And Publications	2163	68,333	73,896	67,000	67,000
Mail Center ISF	2164	9,055	11,681	8,618	8,618
Purchasing Charges ISF	2165	2,223	2,440	2,959	2,959
Graphics Charges ISF	2166	1,278	90	500	500
Copy Machine Chgs ISF	2167	4,409	6,277	6,643	6,643
Stores ISF	2168	519	1,344	600	600
Postage And Special Delivery	2169	792	274	1,000	1,000
Miscellaneous Office Expense	2179	1,031	609	2,000	2,000
Attorney Services	2185	352,656	13,610	30,000	30,000
Software Maintenance Agreements	2194	11,686	0	0	0
Other Professional And Specialized Services Non ISF	2199	69,317	24,572	54,000	54,000
Employee Health Services	2201	101	0	111	111
Information Technology ISF	2202	107,357	116,482	146,770	146,770
County Geographical Information Systems Expense ISF	2203	1,014	1,488	1,806	1,806
Special Services ISF	2206	2,706	2,154	1,074	1,074
Employee Benefits ISF	2210	0	53,559	46,410	46,410
Software Subscriptions Non ISF	2236	0	53,531	63,000	63,000
Storage Charges ISF	2244	2,681	1,777	1,915	1,915
Computer Equipment <5000	2261	21,762	20,566	58,000	58,000
Furniture And Fixtures <5000	2262	12,413	2,492	12,000	12,000
Education Conference And Seminars	2273	19,405	32,190	50,000	50,000
Private Vehicle Mileage	2291	7,930	9,625	10,900	10,900
Travel Expense	2292	7	3	1,000	1,000
Motorpool ISF	2303	547	190	311	311
Total Services and Supplies		1,239,501	982,362	1,179,164	1,179,164

Budget Unit 1800 County Counsel
 Function General
 Activity Counsel

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Buildings And Improvements 4111	113,992	0	0	0
Total Capital Assets	113,992	0	0	0
Total Expenditures and Appropriations	8,253,613	8,345,884	9,183,372	9,183,372
Net Cost	5,435,626	5,132,400	6,206,094	6,206,094

Fund: G001 - General Fund
 Function: General
 Activity: Personnel

Civil Service Commission - 1850

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	204,051	121,701	198,231	198,231
Total Revenue	84,051	74,051	78,231	78,231
Net County Cost	120,000	47,650	120,000	120,000
Auth Positions	1		1	1
FTE Positions	0.6		0.6	0.6

Budget Unit Description:

Civil Service Commission

Budget Unit 1850 Civil Service Commission
 Function General
 Activity Personnel

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Cost Allocation Plan Revenue 9731	60,577	74,051	68,231	68,231
Total Charges for Services	60,577	74,051	68,231	68,231
Miscellaneous Revenue 9790	0	0	10,000	10,000
Total Miscellaneous Revenues	0	0	10,000	10,000
Total Revenues	60,577	74,051	78,231	78,231
Regular Salaries 1101	63,963	67,168	72,766	72,766
Supplemental Payments 1106	3,698	3,858	3,638	3,638
FICA Medicare 1123	989	1,031	1,108	1,108
Safe Harbor 1124	871	0	0	0
457 Supplemental Retirement Plan 1130	3,022	3,174	3,438	3,438
Group Insurance 1141	9,073	(149)	0	0
Life Insurance For Department Heads And Management 1142	40	41	40	40
State Unemployment Insurance 1143	99	(2)	0	0
Management Disability Insurance 1144	474	498	485	485
Workers' Compensation Insurance 1165	488	473	533	533
401K Plan 1171	2,030	2,131	3,820	3,820
Salary And Employee Benefits Current Year Adj Increase 1991	14,137	14,908	16,000	16,000
Total Salaries and Employee Benefits	98,885	93,131	101,828	101,828
Voice Data ISF 2032	874	760	774	774
General Insurance Allocation ISF 2071	986	975	923	923
Facilities And Materials Sq Ft Allocation ISF 2114	5,448	6,036	6,474	6,474
Miscellaneous Expense 2159	300	0	700	700
Office Supplies 2161	237	647	500	500
Printing And Binding Non ISF 2162	0	0	200	200
Mail Center ISF 2164	4,842	4,498	4,819	4,819
Purchasing Charges ISF 2165	462	484	460	460
Graphics Charges ISF 2166	161	44	600	600
Stores ISF 2168	13	0	0	0
Miscellaneous Office Expense 2179	0	98	500	500
Board And Commission Member Compensation 1099 2181	3,100	2,900	12,000	12,000
Attorney Services 2185	2,965	0	41,500	41,500
Software Maintenance Agreements 2194	946	413	200	200

Budget Unit 1850 Civil Service Commission
 Function General
 Activity Personnel

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Other Professional And Specialized Services Non ISF 2199	0	0	10,283	10,283
Information Technology ISF 2202	7,714	8,113	9,370	9,370
Special Services ISF 2206	1,698	2,226	0	0
Software Subscriptions Non ISF 2236	0	578	1,100	1,100
Computer Equipment <5000 2261	0	0	3,000	3,000
Private Vehicle Mileage 2291	504	800	3,000	3,000
Total Services and Supplies	30,248	28,570	96,403	96,403
Total Expenditures and Appropriations	129,132	121,701	198,231	198,231
Net Cost	68,555	47,650	120,000	120,000

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Fund: G001 - General Fund
 Function: General
 Activity: Elections

Elections Division - 1920

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	8,235,113	9,083,132	12,314,267	12,314,267
Total Revenue	230,000	3,213,715	4,302,450	4,302,450
Net County Cost	8,005,113	5,869,417	8,011,817	8,011,817
Auth Positions	20		20	20
FTE Positions	20.0		20.0	20.0

Budget Unit Description:
 Elections Division

Budget Unit 1920 Elections Division
 Function General
 Activity Elections

Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1		2	3	4	5
State Other	9252	182,000	0	0	0
State SB90	9253	0	0	0	0
Federal Other	9351	0	2,269,619	2,272,450	2,272,450
Federal Aid COVID-19	9352	467,857	0	0	0
Total Intergovernmental Revenues		649,857	2,269,619	2,272,450	2,272,450
Election Services	9451	1,549,514	171,234	2,000,000	2,000,000
Total Charges for Services		1,549,514	171,234	2,000,000	2,000,000
Other Sales	9751	41,614	768,493	30,000	30,000
Miscellaneous Revenue	9790	0	4,370	0	0
Total Miscellaneous Revenues		41,614	772,862	30,000	30,000
Total Revenues		2,240,984	3,213,715	4,302,450	4,302,450
Regular Salaries	1101	1,173,276	1,145,694	1,450,000	1,450,000
Extra Help	1102	643,115	867,610	1,100,000	1,100,000
Overtime	1105	47,490	81,341	120,000	120,000
Supplemental Payments	1106	48,101	46,078	35,000	35,000
Terminations	1107	33,811	45,726	0	0
Retirement Contribution	1121	257,240	195,472	230,000	230,000
OASDI Contribution	1122	81,641	79,662	92,000	92,000
FICA Medicare	1123	28,683	31,990	32,000	32,000
Safe Harbor	1124	927	30,979	36,000	36,000
Retiree Health Payment 1099	1128	15,750	16,717	0	0
457 Supplemental Retirement Plan	1130	18,855	25,393	0	0
Group Insurance	1141	276,640	261,410	318,000	318,000
Life Insurance For Department Heads And Management	1142	778	691	800	800
State Unemployment Insurance	1143	2,723	(32)	0	0
Management Disability Insurance	1144	1,714	1,917	2,700	2,700
Workers' Compensation Insurance	1165	26,771	34,958	74,000	74,000
401K Plan	1171	18,408	27,249	34,500	34,500
Salary And Employee Benefits Current Year Adj Increase	1991	132,078	0	0	0
Total Salaries and Employee Benefits		2,808,001	2,892,855	3,525,000	3,525,000
Clothing And Personal Supplies	2021	782	250	500	500
Communications	2031	33,039	20,271	30,000	30,000
Voice Data ISF	2032	86,485	70,101	68,074	68,074
Radio Communications ISF	2033	5,040	0	2,060	2,060

Budget Unit 1920 Elections Division
 Function General
 Activity Elections

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Housekeeping Grounds ISF Charges	2058	2,711	0	150	150
General Insurance Allocation ISF	2071	55,832	51,168	50,380	50,380
Equipment Maintenance	2101	1,288	1,589	3,000	3,000
Equipment Maintenance Contracts	2102	486,251	531,747	645,000	645,000
Facilities And Materials Sq Ft Allocation ISF	2114	310,788	345,828	369,740	369,740
Facilities Projects ISF	2115	15,196	2,870	100,000	100,000
Other Maintenance ISF	2116	3,565	3,923	1,700	1,700
Memberships And Dues	2131	100	200	1,000	1,000
Office Supplies	2161	12,038	3,976	10,000	10,000
Printing And Binding Non ISF	2162	1,583,572	2,344,074	4,500,000	4,500,000
Books And Publications	2163	1,891	2,158	2,500	2,500
Mail Center ISF	2164	134,708	103,155	260,000	260,000
Purchasing Charges ISF	2165	5,765	6,069	6,636	6,636
Graphics Charges ISF	2166	7,657	25,342	15,500	15,500
Copy Machine Chgs ISF	2167	18,613	18,041	24,524	24,524
Stores ISF	2168	1,839	3,025	10,338	10,338
Postage And Special Delivery	2169	571,099	653,244	1,000,000	1,000,000
Miscellaneous Office Expense	2179	42,659	376,727	84,835	84,835
Temporary Help	2192	43,720	1,064	70,000	70,000
Software Maintenance Agreements	2194	0	30,000	30,000	30,000
Other Professional And Specialized Services Non ISF	2199	242,243	209,371	217,900	217,900
Employee Health Services	2201	592	313	2,000	2,000
Information Technology ISF	2202	624,553	593,405	712,008	712,008
County Geographical Information Systems Expense ISF	2203	20,074	25,407	30,836	30,836
Special Services ISF	2206	5,203	10,543	6,719	6,719
Employee Benefits ISF	2210	0	7,986	0	0
Publications And Legal Notices	2221	32,146	5,657	31,000	31,000
Rent And Leases Equipment Noncounty Owned	2231	2,060	17,114	20,000	20,000
Software Subscriptions Non ISF	2236	167,004	245,047	294,000	294,000
Building Leases And Rentals Noncounty Owned	2241	16,376	30,787	30,000	30,000
Storage Charges Non ISF	2245	69,132	63,281	60,000	60,000
Computer Equipment <5000	2261	143,499	48,047	15,600	15,600

Detail by Revenue Category and Expenditure Object	Budget Unit		1920 Elections Division		
	Function		General		
	Activity		Elections		
	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Furniture And Fixtures <5000	2262	0	0	1,500	1,500
Minor Equipment	2264	23,166	40,433	5,000	5,000
Training ISF	2272	0	0	200	200
Education Conference And Seminars	2273	4,850	1,070	2,000	2,000
Private Vehicle Mileage	2291	11,704	7,043	3,000	3,000
Travel Expense	2292	8,604	6,667	10,000	10,000
Transportation Expense	2299	10,625	25,142	15,000	15,000
Gas And Diesel Fuel ISF	2301	1,224	3,719	1,399	1,399
Transportation Charges ISF	2302	5,694	3,554	3,124	3,124
Motorpool ISF	2303	17,850	1,832	42,000	42,000
Transportation Work Order	2304	221	0	0	0
Transportation Charges ISF Non Uniform Guidance	2305	0	264	44	44
Total Services and Supplies		4,831,459	5,941,502	8,789,267	8,789,267
Equipment	4601	0	74,844	0	0
Voting Equipment	4615	0	163,931	0	0
Computer Software	4701	0	10,000	0	0
Total Capital Assets		0	248,775	0	0
Total Expenditures and Appropriations		7,639,460	9,083,132	12,314,267	12,314,267
Net Cost		5,398,476	5,869,417	8,011,817	8,011,817

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

General Purpose (Indirect) Rev - 1070

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	0	0	0	0
Total Revenue	523,644,169	561,638,235	544,929,936	544,929,936
Net County Cost	(523,644,169)	(561,638,235)	(544,929,936)	(544,929,936)

Budget Unit Description:

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

Detail by Revenue Category and Expenditure Object		2022-23	2023-24	2024-25	2024-25
		Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
		1	3	4	5
Property Taxes Current Secured	8511	258,361,927	274,641,646	284,900,000	284,900,000
Property Taxes Current Unsecured	8521	7,228,545	8,250,874	6,200,000	6,200,000
Property Taxes Prior Secured	8531	7,359	(0)	0	0
Property Taxes Prior Unsecured	8541	285,492	442,956	250,000	250,000
Supplemental Property Taxes Current	8551	5,751,665	7,678,396	4,000,000	4,000,000
Supplemental Property Taxes Prior	8561	390,607	311,318	100,000	100,000
Residual Property Taxes	8571	17,949,532	17,694,445	16,514,649	16,514,649
Passthrough Property Taxes	8581	23,991,920	26,707,521	23,800,000	23,800,000
Property Taxes In Lieu Of Vehicle License Fees (VLF)	8591	137,473,933	145,437,870	150,500,000	150,500,000
Sales And Use Taxes	8601	13,195,105	13,742,455	13,900,000	13,900,000
Contra Retail Sales And Use Tax	8603	(30,691)	(29,192)	(35,000)	(35,000)
Property Transfer Tax	8671	5,620,248	5,330,531	5,000,000	5,000,000
Bed Tax Transient Occupancy Tax	8672	1,566,091	1,558,550	1,100,000	1,100,000
Other Taxes	8673	672	0	0	0
Total Taxes		471,792,404	501,767,370	506,229,649	506,229,649
Business Licenses	8721	1,411,944	1,493,304	1,400,000	1,400,000
Franchises	8761	5,303,683	5,478,867	4,900,000	4,900,000
Total Licenses Permits and Franchises		6,715,627	6,972,171	6,300,000	6,300,000
Forfeitures And Penalties	8831	204,415	104,435	200,000	200,000
Penalties And Costs On Delinquent Taxes	8841	8,639,049	8,758,237	8,250,000	8,250,000
Total Fines Forfeitures and Penalties		8,843,464	8,862,671	8,450,000	8,450,000
Investment Income	8911	448,167	146,470	0	0
Investment Income Indirect	8912	10,326,262	19,101,178	6,875,000	6,875,000
Total Revenue from Use of Money and Property		10,774,429	19,247,648	6,875,000	6,875,000
Intergovernmental Prior Year Revenue	9001	722,950	872,002	500,000	500,000
State Homeowners Property Tax Relief	9211	1,640,385	1,568,816	1,600,000	1,600,000
Federal In-Lieu Taxes	9341	1,789,738	1,906,952	1,683,000	1,683,000
Federal Aid COVID-19	9352	0	0	0	0
Other In-Lieu Revenues	9361	26,098	3,046	20,000	20,000
Total Intergovernmental Revenues		4,179,171	4,350,816	3,803,000	3,803,000
Change Of Ownership Penalty	9412	88,985	87,063	0	0
Property Tax Admin Fees SB2557	9413	0	1,035,850	0	0
Contract Revenue	9703	8,776,238	9,297,794	7,700,000	7,700,000
Cost Allocation Plan Revenue	9731	1,377,723	4,698,736	5,572,287	5,572,287

Budget Unit 1070 General Purpose (Indirect) Rev
 Function General
 Activity Other General

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Total Charges for Services	10,242,947	15,119,443	13,272,287	13,272,287
Miscellaneous Revenue 9790	131,706	35,772	0	0
Total Miscellaneous Revenues	131,706	35,772	0	0
Premium On Investments 9843	5,667,150	5,282,343	0	0
Total Other Financing Sources	5,667,150	5,282,343	0	0
Total Revenues	518,346,897	561,638,235	544,929,936	544,929,936
Net Cost	(518,346,897)	(561,638,235)	(544,929,936)	(544,929,936)

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

Cannabis Business License Program - 1085

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	200,000	14,469	200,000	200,000
Total Revenue	2,000,000	4,533,313	7,500,000	7,500,000
Net County Cost	(1,800,000)	(4,518,844)	(7,300,000)	(7,300,000)

Budget Unit Description:

Cannabis Business License Program

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

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Other Taxes 8673	1,835,570	4,500,200	7,400,000	7,400,000
Total Taxes	1,835,570	4,500,200	7,400,000	7,400,000
Business Licenses 8721	86,586	28,862	100,000	100,000
Total Licenses Permits and Franchises	86,586	28,862	100,000	100,000
Investment Income 8911	0	4,251	0	0
Total Revenue from Use of Money and Property	0	4,251	0	0
Miscellaneous Revenue 9790	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0
Total Revenues	1,922,156	4,533,313	7,500,000	7,500,000
Other Professional And Specialized Services Non ISF 2199	11,550	14,469	200,000	200,000
Total Services and Supplies	11,550	14,469	200,000	200,000
Total Expenditures and Appropriations	11,550	14,469	200,000	200,000
Net Cost	(1,910,606)	(4,518,844)	(7,300,000)	(7,300,000)

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

Tobacco Settlement Program - 1090

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	3,758,700	3,758,700	3,758,700	3,758,700
Total Revenue	3,758,700	3,987,892	3,758,700	3,758,700
Net County Cost	0	(229,192)	0	0

Budget Unit Description:

Tobacco Settlement Program

Budget Unit 1090 Tobacco Settlement Program
 Function General
 Activity Other General

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Tobacco Settlement 9761	8,232,107	7,341,492	7,112,300	7,112,300
Contra Tobacco Settlement 9762	(3,353,600)	(3,353,600)	(3,353,600)	(3,353,600)
Total Miscellaneous Revenues	4,878,507	3,987,892	3,758,700	3,758,700
Total Revenues	4,878,507	3,987,892	3,758,700	3,758,700
Other Professional And Specialized Services Non ISF 2199	289,000	350,000	350,000	350,000
Total Services and Supplies	289,000	350,000	350,000	350,000
Transfers Out Tobacco Settlement 5113	3,408,700	3,408,700	3,408,700	3,408,700
Total Other Financing Uses	3,408,700	3,408,700	3,408,700	3,408,700
Total Expenditures and Appropriations	3,697,700	3,758,700	3,758,700	3,758,700
Net Cost	(1,180,807)	(229,192)	0	0

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

Public Works Services General Fund - 4000

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	3,114,350	3,139,523	3,700,696	3,700,696
Total Revenue	1,561,200	1,489,609	1,589,000	1,589,000
Net County Cost	1,553,150	1,649,914	2,111,696	2,111,696

Budget Unit Description:

Public Works Services General Fund

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

Detail by Revenue Category and Expenditure Object	2022-23	2023-24	2024-25	2024-25	
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Investment Income	8911	0	0	100	100
Lease Interest	8915	69,453	71,424	0	0
Rents And Concessions	8931	58,607	38,099	191,800	191,800
Lease Revenue	8935	72,873	84,366	0	0
Other Lease Revenue	8938	(373)	(3)	0	0
Total Revenue from Use of Money and Property		200,559	193,886	191,900	191,900
Planning And Engineering Services	9481	1,176,204	1,085,538	1,397,100	1,397,100
Total Charges for Services		1,176,204	1,085,538	1,397,100	1,397,100
Miscellaneous Revenue	9790	0	38,557	0	0
Total Miscellaneous Revenues		0	38,557	0	0
Transfers In From Other Funds	9831	0	171,628	0	0
Total Other Financing Sources		0	171,628	0	0
Total Revenues		1,376,763	1,489,609	1,589,000	1,589,000
Equipment Maintenance Contracts	2102	0	18,105	33,000	33,000
Maintenance Supplies And Parts	2104	0	39,967	32,000	32,000
Buildings And Improvements Maintenance	2112	0	15,828	110,000	110,000
Other Maintenance ISF	2116	305	0	0	0
Miscellaneous Expense	2159	0	26,738	5,000	5,000
Mail Center ISF	2164	300	1,066	1,500	1,500
Purchasing Charges ISF	2165	32	32	515	515
Graphics Charges ISF	2166	79,810	98,893	206,500	206,500
Stores ISF	2168	6,727	9,381	10,000	10,000
Engineering And Technical Surveys	2183	48,700	28,068	35,100	35,100
Attorney Services	2185	62,250	40,922	70,100	70,100
Lab Services - Non Medical	2188	0	10,628	20,000	20,000
Other Professional And Specialized Services Non ISF	2199	0	2,374	29,800	29,800
Management And Admin Survey ISF	2204	75,400	155,300	315,000	315,000
Public Works ISF Charges	2205	2,398,010	2,665,031	2,797,081	2,797,081
Rent And Leases Equipment Noncounty Owned	2231	0	784	5,000	5,000
Software Subscriptions Non ISF	2236	0	761	0	0
Storage Charges ISF	2244	0	230	100	100
Utilities	2311	24,643	25,415	30,000	30,000
Total Services and Supplies		2,696,175	3,139,523	3,700,696	3,700,696
Total Expenditures and Appropriations		2,696,175	3,139,523	3,700,696	3,700,696

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

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	1,319,412	1,649,914	2,111,696	2,111,696

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Fund: G001 - General Fund
 Function: General
 Activity: Plant Acquisition

Capital Projects - 1060

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	600,000	1,462,608	559,512	559,512
Total Revenue	0	29,193	0	0
Net County Cost	600,000	1,433,415	559,512	559,512

Budget Unit Description:

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

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	Budget Unit 1060 Capital Projects	
			Function General	
			Activity Plant Acquisition	
			2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Miscellaneous Revenue 9790	535,284	0	0	0
Total Miscellaneous Revenues	535,284	0	0	0
Transfers In From Other Funds 9831	0	29,193	0	0
Longterm Debt Proceeds 9841	99	0	0	0
Total Other Financing Sources	99	29,193	0	0
Total Revenues	535,383	29,193	0	0
Voice Data ISF 2032	862	777	723	723
Housekeeping Grounds ISF Charges 2058	13,739	0	0	0
Facilities Projects ISF 2115	266,747	76,479	55,320	55,320
Other Maintenance ISF 2116	173	0	0	0
Mail Center ISF 2164	0	2	0	0
Purchasing Charges ISF 2165	11	58	261	261
Other Professional And Specialized Services Non ISF 2199	134,329	88,250	91,975	91,975
Public Works ISF Charges 2205	30,725	7,764	0	0
Utilities 2311	535,284	0	0	0
Total Services and Supplies	981,871	173,329	148,279	148,279
Buildings And Improvements 4111	221,508	24,299	411,233	411,233
Government Center Fuel Station Project 4243	3,127,302	644,042	0	0
Lewis Road Campus Development 4246	692	174,357	0	0
Nyeland Acres Community Center And Saticoy Park Imp 4249	1,264	76,969	0	0
Ojai Valley Trail Improvements 4250	0	176,545	0	0
Knoll Drive - Recuperative Care 4252	0	132,980	0	0
Equipment 4601	80,988	60,088	0	0
Total Capital Assets	3,431,754	1,289,279	411,233	411,233
Transfers Out To Other Funds 5111	220,338	0	0	0
Total Other Financing Uses	220,338	0	0	0
Total Expenditures and Appropriations	4,633,963	1,462,608	559,512	559,512
Net Cost	4,098,580	1,433,415	559,512	559,512

Fund: G001 - General Fund
 Function: General
 Activity: Property Management

Capital Renewal - 4500

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	10,500,000	12,899,594	10,500,000	10,500,000
Total Revenue	0	0	0	0
Net County Cost	10,500,000	12,899,594	10,500,000	10,500,000

Budget Unit Description:
 Capital Renewal

		Budget Unit		4500 Capital Renewal	
		Function		General	
		Activity		Property Management	
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1		2	3	4	5
Miscellaneous Revenue	9790	1,383,770	0	0	0
Total Miscellaneous Revenues		1,383,770	0	0	0
Insurance Recoveries	9851	54,183	0	0	0
Total Other Financing Sources		54,183	0	0	0
Total Revenues		1,437,954	0	0	0
Housekeeping Grounds ISF Charges	2058	1,009	1,600	6,301	6,301
Building And Improvements Supplies And Parts	2111	1,359	0	0	0
Buildings And Improvements Maintenance	2112	0	0	0	0
Facilities Projects ISF	2115	10,213,927	12,483,211	10,187,904	10,187,904
Other Maintenance ISF	2116	6,829	7,454	9,811	9,811
Mail Center ISF	2164	0	20	0	0
Purchasing Charges ISF	2165	2,421	2,484	2,677	2,677
Graphics Charges ISF	2166	281	716	393	393
Other Professional And Specialized Services Non ISF	2199	178,582	325,462	152,735	152,735
Special Services ISF	2206	96,166	43,227	104,758	104,758
Total Services and Supplies		10,500,575	12,864,173	10,464,579	10,464,579
Interfund Expense Administrative	3912	32,728	35,421	35,421	35,421
Total Other Charges		32,728	35,421	35,421	35,421
Total Expenditures and Appropriations		10,533,303	12,899,594	10,500,000	10,500,000
Net Cost		9,095,349	12,899,594	10,500,000	10,500,000