

Fund: G001 - General Fund  
 Function: Education  
 Activity: Library Services

**Ventura County Library Administration - 3600**

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	320,000	328,153	340,000	340,000
Total Revenue	0	0	0	0
<b>Net County Cost</b>	<b>320,000</b>	<b>328,153</b>	<b>340,000</b>	<b>340,000</b>
Auth Positions	1		1	1
FTE Positions	1.0		1.0	1.0

Budget Unit Description:

Ventura County Library Administration

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

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Contributions And Donations 9770	103	0	0	0
Total Miscellaneous Revenues	103	0	0	0
<b>Total Revenues</b>	<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>
Regular Salaries 1101	203,611	213,813	231,609	231,609
Supplemental Payments 1106	11,181	11,691	11,361	11,361
Terminations 1107	9,493	10,015	0	0
Retirement Contribution 1121	34,648	26,736	36,862	36,862
OASDI Contribution 1122	9,557	10,267	10,453	10,453
FICA Medicare 1123	3,389	3,558	3,459	3,459
Group Insurance 1141	12,958	13,066	13,204	13,204
Life Insurance For Department Heads And Management 1142	40	41	40	40
State Unemployment Insurance 1143	317	(5)	0	0
Management Disability Insurance 1144	1,070	1,073	1,516	1,516
Workers' Compensation Insurance 1165	5,829	5,941	3,533	3,533
401K Plan 1171	3,317	8,025	8,351	8,351
Total Salaries and Employee Benefits	295,409	304,221	320,388	320,388
Communications 2031	1,183	900	1,100	1,100
Voice Data ISF 2032	452	381	400	400
General Insurance Allocation ISF 2071	540	1,066	1,476	1,476
Memberships And Dues 2131	355	355	1,500	1,500
Mail Center ISF 2164	0	3	19	19
Purchasing Charges ISF 2165	16	14	14	14
County Geographical Information Systems Expense ISF 2203	1,014	1,488	1,806	1,806
Computer Equipment <5000 2261	0	2,482	1,000	1,000
Private Vehicle Mileage 2291	6,325	7,135	6,900	6,900
Travel Expense 2292	3,988	10,109	5,397	5,397
Transportation Charges ISF 2302	0	0	0	0
Total Services and Supplies	13,873	23,932	19,612	19,612
<b>Total Expenditures and Appropriations</b>	<b>309,282</b>	<b>328,153</b>	<b>340,000</b>	<b>340,000</b>
<b>Net Cost</b>	<b>309,179</b>	<b>328,153</b>	<b>340,000</b>	<b>340,000</b>

Fund: S060 - Ventura County Library  
 Function: Education  
 Activity: Library Services

**Ventura County Library - 3610**

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	12,359,158	11,886,397	13,156,116	13,156,116
Total Revenue	11,559,158	12,507,861	13,156,116	13,156,116
<b>Net County Cost</b>	<b>800,000</b>	<b>(621,464)</b>	<b>0</b>	<b>0</b>
Auth Positions	82		80	80
FTE Positions	62.1		60.2	60.2

Budget Unit Description:

Ventura County Library

Budget Unit 3610 Ventura County Library  
 Function Education  
 Activity Library Services

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
Property Taxes Current Secured 8511	7,395,632	7,949,891	8,347,028	8,347,028
Property Taxes Current Unsecured 8521	206,762	228,007	246,999	246,999
Property Taxes Prior Secured 8531	198	0	0	0
Property Taxes Prior Unsecured 8541	7,578	11,601	7,578	7,578
Supplemental Property Taxes Current 8551	136,459	196,528	130,000	130,000
Supplemental Property Taxes Prior 8561	10,004	7,868	6,000	6,000
Residual Property Taxes 8571	260,706	168,819	220,000	220,000
Passthrough Property Taxes 8581	139,393	133,178	140,000	140,000
<b>Total Taxes</b>	<b>8,156,730</b>	<b>8,695,892</b>	<b>9,097,605</b>	<b>9,097,605</b>
Penalties And Costs On Delinquent Taxes 8841	2,180	1,695	1,600	1,600
<b>Total Fines Forfeitures and Penalties</b>	<b>2,180</b>	<b>1,695</b>	<b>1,600</b>	<b>1,600</b>
Investment Income 8911	192,673	455,396	106,734	106,734
Lease Interest 8915	47,654	46,764	46,764	46,764
Rents And Concessions 8931	147,990	82,823	150,136	150,136
Lease Revenue 8935	21,801	22,690	22,690	22,690
<b>Total Revenue from Use of Money and Property</b>	<b>410,117</b>	<b>607,673</b>	<b>326,324</b>	<b>326,324</b>
State Homeowners Property Tax Relief 9211	44,495	42,898	43,335	43,335
State Other 9252	727,693	1,488,285	243,637	243,637
Federal Other 9351	5,472	(35,472)	0	0
Other In-Lieu Revenues 9361	486	0	486	486
Other Governmental Agencies 9371	437,037	455,237	484,780	484,780
<b>Total Intergovernmental Revenues</b>	<b>1,215,183</b>	<b>1,950,948</b>	<b>772,238</b>	<b>772,238</b>
Special Assessments 9421	33,577	34,797	34,993	34,993
Library Services 9681	25,102	26,107	25,000	25,000
Cost Allocation Plan Revenue 9731	75	26	28	28
<b>Total Charges for Services</b>	<b>58,754</b>	<b>60,930</b>	<b>60,021</b>	<b>60,021</b>
Contributions And Donations 9770	402,943	244,961	139,586	139,586
<b>Total Miscellaneous Revenues</b>	<b>402,943</b>	<b>244,961</b>	<b>139,586</b>	<b>139,586</b>
Transfers In From Other Funds 9831	1,566,598	939,653	2,758,742	2,758,742
Insurance Recoveries 9851	106,142	6,110	0	0
<b>Total Other Financing Sources</b>	<b>1,672,740</b>	<b>945,763</b>	<b>2,758,742</b>	<b>2,758,742</b>
<b>Total Revenues</b>	<b>11,918,647</b>	<b>12,507,861</b>	<b>13,156,116</b>	<b>13,156,116</b>
Regular Salaries 1101	3,411,729	3,918,752	4,255,188	4,255,188
Extra Help 1102	294,282	350,605	334,600	334,600
Overtime 1105	2,357	1,271	0	0

Budget Unit 3610 Ventura County Library  
 Function Education  
 Activity Library Services

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	
Supplemental Payments	1106	184,290	205,784	152,105	152,105
Terminations	1107	72,415	40,322	36,000	36,000
Retirement Contribution	1121	636,012	594,529	609,114	609,114
OASDI Contribution	1122	206,354	241,440	248,682	248,682
FICA Medicare	1123	58,147	66,222	67,511	67,511
Safe Harbor	1124	26,876	17,866	22,832	22,832
Retiree Health Payment 1099	1128	34,069	33,435	34,484	34,484
457 Supplemental Retirement Plan	1130	20,479	20,285	19,962	19,962
Group Insurance	1141	760,330	734,598	756,268	756,268
Life Insurance For Department Heads And Management	1142	2,248	2,402	2,738	2,738
State Unemployment Insurance	1143	5,739	(108)	0	0
Management Disability Insurance	1144	5,388	6,932	6,776	6,776
Workers' Compensation Insurance	1165	77,044	83,847	80,673	80,673
401K Plan	1171	54,405	79,535	96,010	96,010
<b>Total Salaries and Employee Benefits</b>		<b>5,852,164</b>	<b>6,397,714</b>	<b>6,722,943</b>	<b>6,722,943</b>
Communications	2031	188,302	157,956	232,029	232,029
Voice Data ISF	2032	112,828	180,383	100,116	100,116
Janitorial Services Non ISF	2055	166,452	150,761	205,523	205,523
Other Household Expense	2056	11,940	12,253	12,682	12,682
Housekeeping Grounds ISF Charges	2058	173	0	0	0
General Insurance Allocation ISF	2071	137,300	141,672	145,501	145,501
Equipment Maintenance Contracts	2102	16,860	16,860	27,795	27,795
Building And Improvements Supplies And Parts	2111	15,728	16,700	30,000	30,000
Buildings And Improvements Maintenance	2112	92,426	143,935	203,000	203,000
Facilities And Materials Sq Ft Allocation ISF	2114	218,041	282,900	283,819	283,819
Facilities Projects ISF	2115	135,906	102,998	1,732,542	1,732,542
Other Maintenance ISF	2116	55,051	85,931	50,000	50,000
Memberships And Dues	2131	12,168	13,476	13,370	13,370
Cost Allocation Plan Charges	2158	184,393	208,259	245,890	245,890
Office Supplies	2161	89,103	153,845	126,485	126,485
Books And Publications	2163	9,009	2,931	2,150	2,150
Mail Center ISF	2164	84,769	102,443	97,448	97,448
Purchasing Charges ISF	2165	16,166	15,786	19,503	19,503

Budget Unit 3610 Ventura County Library  
 Function Education  
 Activity Library Services

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	
Graphics Charges ISF	2166	6,378	2,664	5,570	5,570
Copy Machine Chgs ISF	2167	6,456	14,617	0	0
Stores ISF	2168	2,978	69	0	0
Postage And Special Delivery	2169	1,126	733	500	500
Attorney Services	2185	25,626	29,267	30,000	30,000
Temporary Help	2192	217	305	0	0
Marketing And Advertising	2193	680	422	0	0
Software Maintenance Agreements	2194	2,315	37,326	0	0
Other Professional And Specialized Services Non ISF	2199	246,200	112,853	136,660	136,660
Employee Health Services	2201	5,065	2,462	5,494	5,494
Information Technology ISF	2202	61,358	62,010	75,697	75,697
Public Works ISF Charges	2205	5,305	10,688	34,800	34,800
Special Services ISF	2206	6,633	52,923	4,308	4,308
Employee Benefits ISF	2210	0	87,988	74,256	74,256
Rent And Leases Equipment Noncounty Owned	2231	1,701	2,062	2,061	2,061
Software Subscriptions Non ISF	2236	125	238,378	418,823	418,823
Building Leases And Rentals Noncounty Owned	2241	5,008	10	0	0
Building Leases And Rentals County Owned	2242	34,609	35,647	35,647	35,647
Long Term Lease Other Rent	2249	12,971	13,360	13,761	13,761
Computer Equipment <5000	2261	172,962	215,699	269,360	269,360
Furniture And Fixtures <5000	2262	1,891	152,966	30,000	30,000
Minor Equipment	2264	71,593	4,011	10,000	10,000
Library Books And Publications	2271	1,125,424	822,440	1,166,194	1,166,194
Education Conference And Seminars	2273	1,500	939	5,500	5,500
Private Vehicle Mileage	2291	5,771	9,887	10,800	10,800
Travel Expense	2292	17,682	11,355	13,300	13,300
Freight, Express, Other Delivery	2293	0	874	0	0
Gas And Diesel Fuel ISF	2301	6,183	8,365	10,728	10,728
Transportation Charges ISF	2302	16,757	20,966	22,210	22,210
Transportation Work Order	2304	3,246	20,410	5,000	5,000
Transportation Charges ISF Non Uniform Guidance	2305	0	608	608	608
Utilities	2311	215,247	232,971	214,500	214,500

County of Ventura  
 State of California  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2024-25

Budget Unit 3610 Ventura County Library  
 Function Education  
 Activity Library Services

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 Services and Supplies	3,609,622	3,994,365	6,123,630	6,123,630
Lease Principal 3316	286,924	296,798	306,974	306,974
Interest On Lease 3456	4,851	3,729	2,569	2,569
Contributions To Outside Agencies 3811	0	1,072,584	0	0
Total Other Charges	291,774	1,373,111	309,543	309,543
Buildings And Improvements 4111	213,851	0	0	0
Leasehold Improvements 4115	0	0	0	0
Fillmore Library Community Rm 4225	1,036,673	0	0	0
Prueter Library Refurb Project 4257	0	0	0	0
Foster Library Refurb Project 4258	0	43,432	0	0
Equipment 4601	0	63,117	0	0
Total Capital Assets	1,250,524	106,549	0	0
Transfers Out To Other Funds 5111	300,000	14,658	0	0
Total Other Financing Uses	300,000	14,658	0	0
<b>Total Expenditures and Appropriations</b>	<b>11,304,085</b>	<b>11,886,397</b>	<b>13,156,116</b>	<b>13,156,116</b>
<b>Net Cost</b>	<b>(614,562)</b>	<b>(621,464)</b>	<b>0</b>	<b>0</b>

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Fund: P100 - George D Lyon Book Fund  
 Function: Education  
 Activity: Library Services

**George D Lyon Book Fund - 3650**

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	8,653	8,653	95,200	95,200
Total Revenue	8,653	22,729	95,200	95,200
<b>Net County Cost</b>	<b>0</b>	<b>(14,076)</b>	<b>0</b>	<b>0</b>

Budget Unit Description:  
 George D Lyon Book Fund

Budget Unit 3650 George D Lyon Book Fund  
 Function Education  
 Activity Library Services

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
Investment Income 8911	30,427	22,729	21,281	21,281
Total Revenue from Use of Money and Property	30,427	22,729	21,281	21,281
Transfers In From Other Funds 9831	0	0	73,919	73,919
Total Other Financing Sources	0	0	73,919	73,919
<b>Total Revenues</b>	<b>30,427</b>	<b>22,729</b>	<b>95,200</b>	<b>95,200</b>
Transfers Out To Other Funds 5111	4,000	8,653	95,200	95,200
Total Other Financing Uses	4,000	8,653	95,200	95,200
<b>Total Expenditures and Appropriations</b>	<b>4,000</b>	<b>8,653</b>	<b>95,200</b>	<b>95,200</b>
<b>Net Cost</b>	<b>(26,427)</b>	<b>(14,076)</b>	<b>0</b>	<b>0</b>

Fund: G001 - General Fund  
 Function: Education  
 Activity: Agricultural Education

**Farm Advisor - 3700**

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	779,500	380,000	779,500	779,500
Total Revenue	0	0	0	0
<b>Net County Cost</b>	<b>779,500</b>	<b>380,000</b>	<b>779,500</b>	<b>779,500</b>

Budget Unit Description:

Farm Advisor

Budget Unit 3700 Farm Advisor  
 Function Education  
 Activity Agricultural Education

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 Increase	1991	13,759	13,796	13,681	13,681
<b>Total Salaries and Employee Benefits</b>		<b>13,759</b>	<b>13,796</b>	<b>13,681</b>	<b>13,681</b>
Voice Data ISF	2032	17,848	18,048	18,000	18,000
General Insurance Allocation ISF	2071	13,749	11,628	12,000	12,000
Facilities And Materials Sq Ft Allocation ISF	2114	86,412	93,180	95,000	95,000
Facilities Projects ISF	2115	0	3,778	0	0
Other Maintenance ISF	2116	0	386	0	0
Mail Center ISF	2164	5,611	5,835	6,000	6,000
Purchasing Charges ISF	2165	0	50	100	100
Graphics Charges ISF	2166	7,258	8,707	15,000	15,000
Copy Machine Chgs ISF	2167	412	1,191	1,000	1,000
Stores ISF	2168	0	0	0	0
Contributions And Grants To Non Governmental Agencies	2196	10,042	13,302	0	0
Other Professional And Specialized Services Non ISF	2199	87	(15)	404,400	404,400
Information Technology ISF	2202	0	0	500	500
Special Services ISF	2206	350	364	500	500
Gas And Diesel Fuel ISF	2301	8,556	8,591	10,000	10,000
Transportation Charges ISF	2302	37,350	31,372	40,000	40,000
Motorpool ISF	2303	0	277	319	319
Transportation Work Order	2304	124	4,108	1,000	1,000
Transportation Charges ISF Non Uniform Guidance	2305	0	1,578	1,000	1,000
<b>Total Services and Supplies</b>		<b>187,800</b>	<b>202,380</b>	<b>604,819</b>	<b>604,819</b>
Contributions To Outside Agencies	3811	178,441	163,824	161,000	161,000
<b>Total Other Charges</b>		<b>178,441</b>	<b>163,824</b>	<b>161,000</b>	<b>161,000</b>
<b>Total Expenditures and Appropriations</b>		<b>380,000</b>	<b>380,000</b>	<b>779,500</b>	<b>779,500</b>
<b>Net Cost</b>		<b>380,000</b>	<b>380,000</b>	<b>779,500</b>	<b>779,500</b>