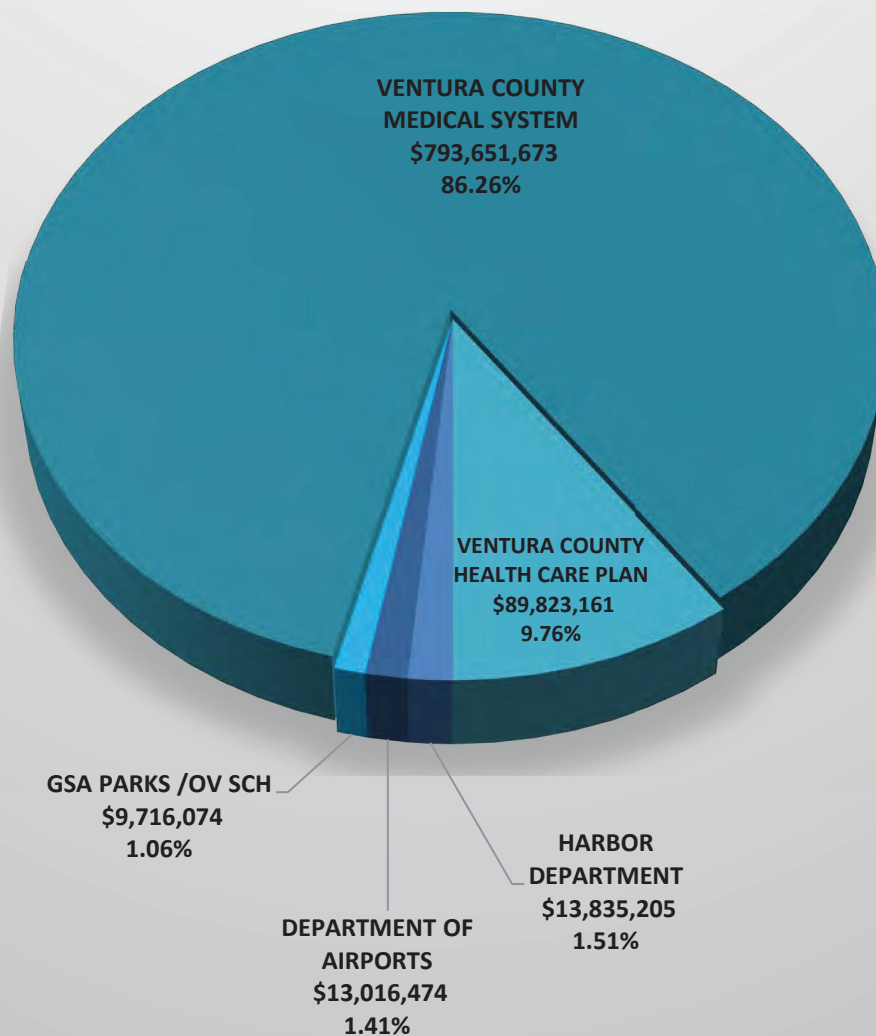


**COUNTY OF VENTURA**  
**SUMMARY OF FINANCING REQUIREMENTS (USES)**  
**ENTERPRISE FUNDS**  
**FISCAL YEAR 2025-26**

**\$920,042,587**



Excludes Fixed Assets and Retirement of LT Debts

Fund: E200 Harbor Enterprise  
Function: Public Ways & Facilities  
Activity: Transportation Terminals

**Harbor Administration - 5100**

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	12,590,830	10,983,556	13,833,975	13,833,975
Total Revenues	12,206,575	14,355,516	12,338,886	12,338,886
<b>Net Income (Loss)</b>	<b>(384,255)</b>	<b>3,371,960</b>	<b>(1,495,089)</b>	<b>(1,495,089)</b>
Auth Positions	40		41	41
FTE Positions	40.0		41.0	41.0

**Budget Unit Description:**

This budget unit includes all Harbor Enterprise Fund operations. The Harbor Department operates Channel Islands Harbor, the "Gateway to the Channel Islands," as a recreational and commercial harbor. The Harbor consists of approximately 310 acres of land and water. Immediately adjacent to the Harbor are two miles of County-owned public beaches and the State-owned La Jenelle Shipwreck and Beach, for which the Harbor Department provides lifeguarding and maintenance on behalf of the County General Fund. The Department oversees 22 master leases with private sector businesses, as well as a County fuel dock, small boat and commercial fishing marinas, a public launch ramp, and several public parks and docks. Primary emphasis for FY 2025-26 will be making substantial progress in new development and completing deferred maintenance.

Fund: E200 Harbor Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5100 Harbor Administration

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Sales And Use Taxes	8601	231,664	219,540	270,000	270,000
<b>Total Taxes</b>		<b>231,664</b>	<b>219,540</b>	<b>270,000</b>	<b>270,000</b>
Commercial Activity Permit	8771	13,950	10,080	15,000	15,000
Other Licenses And Permits	8799	76,727	43,147	35,000	35,000
<b>Total Licenses Permits and Franchises</b>		<b>90,677</b>	<b>53,227</b>	<b>50,000</b>	<b>50,000</b>
Vehicle Code Fines	8811	14,165	15,775	17,500	17,500
Forfeitures And Penalties	8831	14,172	9,769	8,750	8,750
<b>Total Fines Forfeitures and Penalties</b>		<b>28,337</b>	<b>25,544</b>	<b>26,250</b>	<b>26,250</b>
Rents And Concessions	8931	1,030,608	1,349,169	1,057,775	1,057,775
Lease Revenue	8935	1,550,934	1,453,594	1,521,955	1,521,955
CPI Lease Revenue	8936	46,494	55,819	60,050	60,050
Percentage Lease Revenue	8937	1,774,653	2,155,615	1,771,696	1,771,696
Other Lease Revenue	8938	635,920	166,757	142,000	142,000
<b>Total Revenue from Use of Money and Property</b>		<b>5,038,609</b>	<b>5,180,954</b>	<b>4,553,476</b>	<b>4,553,476</b>
State Other	9252	13,394	180	10,000	10,000
Federal Disaster Relief	9301	0	6,348	0	0
<b>Total Intergovernmental Revenues</b>		<b>13,394</b>	<b>6,528</b>	<b>10,000</b>	<b>10,000</b>
Contract Revenue	9703	319,778	610,399	250,000	250,000
Other Interfund Revenue	9729	3,000	3,000	3,000	3,000
<b>Total Charges for Services</b>		<b>322,778</b>	<b>613,399</b>	<b>253,000</b>	<b>253,000</b>
Other Sales	9751	2,964,536	2,850,801	3,560,000	3,560,000
Cash Overage	9789	507	9	0	0
Miscellaneous Revenue	9790	156,248	184,500	86,250	86,250
<b>Total Miscellaneous Revenues</b>		<b>3,121,291</b>	<b>3,035,311</b>	<b>3,646,250</b>	<b>3,646,250</b>
<b>Total Operating Revenues</b>		<b>8,846,749</b>	<b>9,134,503</b>	<b>8,808,976</b>	<b>8,808,976</b>

Operating Expenses

Regular Salaries	1101	2,815,521	2,950,023	3,349,200	3,349,200
Extra Help	1102	220,337	267,185	310,000	310,000
Overtime	1105	95,104	82,826	88,400	88,400
Supplemental Payments	1106	111,307	101,615	111,175	111,175
Terminations	1107	89,597	105,977	124,700	124,700
Retirement Contribution	1121	591,272	646,446	816,150	816,150
OASDI Contribution	1122	102,610	114,101	125,300	125,300

Fund: E200 Harbor Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5100 Harbor Administration

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
FICA Medicare	1123	47,064	50,862	66,000	66,000
Safe Harbor	1124	7,065	10,299	0	0
457 Supplemental Retirement Plan	1130	6,967	8,381	12,825	12,825
Group Insurance	1141	438,311	507,850	592,225	592,225
Life Insurance For Department Heads And Management	1142	1,238	1,269	1,450	1,450
State Unemployment Insurance	1143	(93)	0	0	0
Management Disability Insurance	1144	7,935	7,299	8,975	8,975
Workers' Compensation Insurance	1165	84,134	106,904	178,400	178,400
401K Plan	1171	85,141	95,312	117,825	117,825
Legacy Health Reimbursement Arrangement	1172	0	0	19,050	19,050
Salary And Employee Benefits Current Year Adj Decrease	1992	23,034	0	0	0
Capitalized Labor Decrease	1994	(18,600)	(16,330)	0	0
<b>Total Salaries and Employee Benefits</b>		<b>4,707,947</b>	<b>5,040,017</b>	<b>5,921,675</b>	<b>5,921,675</b>
Clothing And Personal Supplies	2021	24,544	15,886	18,700	18,700
Uniform Allowance	2022	14,550	13,150	16,300	16,300
Communications	2031	10,723	12,098	11,500	11,500
Voice Data ISF	2032	30,840	32,871	34,400	34,400
Radio Communications ISF	2033	18,044	8,565	9,950	9,950
Janitorial Supplies	2054	40,419	41,051	45,000	45,000
Other Household Expense	2056	16,533	17,873	16,500	16,500
Hazardous Material Disposal	2057	5,352	7,529	5,000	5,000
Housekeeping Grounds ISF Charges	2058	53,581	57,312	61,150	61,150
General Insurance Allocation ISF	2071	160,449	147,325	749,225	749,225
Equipment Maintenance Contracts	2102	42,919	21,590	45,000	45,000
Maintenance Supplies And Parts	2104	113,306	117,617	112,000	112,000
Road Supplies	2105	761	6,222	7,500	7,500
Building And Improvements Supplies And Parts	2111	2,695	290	7,500	7,500
Buildings And Improvements Maintenance	2112	2,207	1,758	7,500	7,500
Medical And Laboratory Supplies	2121	0	0	250	250
Memberships And Dues	2131	6,664	8,406	9,500	9,500
Cost Allocation Plan Charges	2158	119,785	147,717	147,000	147,000
Miscellaneous Expense	2159	289,306	298,266	359,750	359,750
Office Expense Allowance Admin Policy VII-C-1	2160	0	600	0	0
Office Supplies	2161	4,446	1,613	4,000	4,000
Printing And Binding Non ISF	2162	627	921	1,500	1,500

Fund: E200 Harbor Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5100 Harbor Administration

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Books And Publications	2163	639	446	750
Mail Center ISF	2164	5,033	4,475	4,925
Purchasing Charges ISF	2165	23,762	28,517	27,300
Graphics Charges ISF	2166	2,319	1,676	2,750
Copy Machine Chgs ISF	2167	1,774	2,147	2,375
Stores ISF	2168	27	28	100
Miscellaneous Office Expense	2179	3,322	2,784	3,500
Attorney Services	2185	86,170	77,303	175,000
Credit Card Fees	2190	66,898	68,813	86,500
Collection And Billing Services	2191	3,219	3,498	4,000
Temporary Help	2192	37,190	0	0
Marketing And Advertising	2193	39,923	66,182	157,500
Software Maintenance Agreements	2194	0	0	0
Contributions And Grants To Non Governmental Agencies	2196	50,000	50,000	50,000
Other Professional And Specialized Services Non ISF	2199	608,480	756,373	884,150
Employee Health Services	2201	19,670	12,798	7,400
Information Technology ISF	2202	54,075	64,696	64,225
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,350
Special Services ISF	2206	170	851	150
Employee Benefits ISF	2210	70,706	65,639	66,175
Publications And Legal Notices	2221	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	92,416	113,506	117,500
Software Subscriptions Non ISF	2236	2,570	6,790	2,600
Computer Equipment <5000	2261	3,698	3,915	2,000
Furniture And Fixtures <5000	2262	0	0	1,000
Minor Equipment	2264	33,094	24,737	53,500
Education Conference And Seminars	2273	8,795	9,788	9,000
Private Vehicle Mileage	2291	7,227	8,012	7,750
Travel Expense	2292	8,034	6,159	11,500
Gas And Diesel Fuel Non ISF	2294	2,420,721	2,198,299	3,040,000
Transportation Expense	2299	1,002	0	4,000
Gas And Diesel Fuel ISF	2301	32,758	31,538	40,875
Transportation Charges ISF	2302	77,762	78,171	83,725
Transportation Work Order	2304	10,924	2,495	7,000

Fund: E200 Harbor Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5100 Harbor Administration

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Transportation Charges ISF Non Uniform Guidance	2305	4,267	630	1,750	1,750
Utilities	2311	266,300	308,299	318,975	318,975
<b>Total Services and Supplies</b>		<b>5,002,183</b>	<b>4,959,027</b>	<b>6,916,550</b>	<b>6,916,550</b>
Depreciation Expense	3611	904,081	984,512	965,750	965,750
Bad Debts	3711	0	0	30,000	30,000
<b>Total Other Charges</b>		<b>904,081</b>	<b>984,512</b>	<b>995,750</b>	<b>995,750</b>
<b>Total Operating Expenses</b>		<b>10,614,211</b>	<b>10,983,556</b>	<b>13,833,975</b>	<b>13,833,975</b>
<b>Operating Income (Loss)</b>		<b>(1,767,462)</b>	<b>(1,849,053)</b>	<b>(5,024,999)</b>	<b>(5,024,999)</b>
<b>Nonoperating Revenues</b>					
Use Of Money And Property Prior Year Revenue	8901	(190)	(6,599)	0	0
Investment Income	8911	654,879	847,216	575,000	575,000
Lease Interest	8915	2,450,923	2,272,264	2,204,910	2,204,910
<b>Total Revenue from Use of Money and Property</b>		<b>3,105,612</b>	<b>3,112,882</b>	<b>2,779,910</b>	<b>2,779,910</b>
Sale of Capital Assets	9821	4,722	0	0	0
Gain/Loss on Disposal of Capital Assets	9822	(17,834)	0	0	0
Fa System Sale Proceeds	9823	(4,722)	0	0	0
<b>Total Other Financing Sources</b>		<b>(17,834)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>		<b>3,087,778</b>	<b>3,112,882</b>	<b>2,779,910</b>	<b>2,779,910</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>1,320,316</b>	<b>1,263,829</b>	<b>(2,245,089)</b>	<b>(2,245,089)</b>
<b>Operating Transfers</b>					
Intrafund Cost Allocation Incr	5121	(3,738,657)	(4,032,333)	(4,904,819)	(4,904,819)
Intrafund Cost Allocation Decr	5122	3,738,657	4,032,333	4,904,819	4,904,819
<b>Total Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers In From Other Funds	9831	817,000	750,000	750,000	750,000
Insurance Recoveries	9851	0	1,358,131	0	0
<b>Total Other Financing Sources</b>		<b>817,000</b>	<b>2,108,131</b>	<b>750,000</b>	<b>750,000</b>
<b>Total Operating Transfers</b>		<b>817,000</b>	<b>2,108,131</b>	<b>750,000</b>	<b>750,000</b>
<b>Change in Net Position</b>		<b>2,137,316</b>	<b>3,371,960</b>	<b>(1,495,089)</b>	<b>(1,495,089)</b>

Net Position - Beginning Balance

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Fund: E200 Harbor Enterprise

Function: Public Ways & Facilities

Activity: Transportation Terminals

Harbor Capital Projects Division - 5150

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	11,965,405	1,320,237	12,586,230	12,586,230
Total Revenues	2,120,000	0	1,120,000	1,120,000
Net Income (Loss)	(9,845,405)	(1,320,237)	(11,466,230)	(11,466,230)

Budget Unit Description:

The Harbor Department maintains its own Capital Projects Division. This Division coordinates the planning, design, and construction of critical infrastructure projects.



Fund: E200 Harbor Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5150 Harbor Capital Projects Division

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Contract Revenue 9703	150,000	0	1,120,000	1,120,000
<b>Total Charges for Services</b>	<b>150,000</b>	<b>0</b>	<b>1,120,000</b>	<b>1,120,000</b>
<b>Total Operating Revenues</b>	<b>150,000</b>	<b>0</b>	<b>1,120,000</b>	<b>1,120,000</b>
<b>Operating Expenses</b>				
Radio Communications ISF 2033	237	0	275	275
Cost Allocation Plan Charges 2158	1	1	5	5
Purchasing Charges ISF 2165	376	395	950	950
<b>Total Services and Supplies</b>	<b>614</b>	<b>396</b>	<b>1,230</b>	<b>1,230</b>
<b>Total Operating Expenses</b>	<b>614</b>	<b>396</b>	<b>1,230</b>	<b>1,230</b>
<b>Operating Income (Loss)</b>	<b>149,386</b>	<b>(396)</b>	<b>1,118,770</b>	<b>1,118,770</b>
<b>Nonoperating Revenues</b>				
Gain/Loss on Disposal of Capital Assets 9822	(143,020)	0	0	0
<b>Total Other Financing Sources</b>	<b>(143,020)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>	<b>(143,020)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>6,366</b>	<b>(396)</b>	<b>1,118,770</b>	<b>1,118,770</b>
<b>Operating Transfers</b>				
Transfers Out To Other Funds 5111	0	(109,223)	0	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>(109,223)</b>	<b>0</b>	<b>0</b>
Transfers In From Other Funds 9831	191,357	0	0	0
Insurance Recoveries 9851	0	0	0	0
<b>Total Other Financing Sources</b>	<b>191,357</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Operating Transfers</b>	<b>191,357</b>	<b>(109,223)</b>	<b>0</b>	<b>0</b>
<b>Change in Net Position</b>	<b>197,723</b>	<b>(109,620)</b>	<b>1,118,770</b>	<b>1,118,770</b>
Net Position - Beginning Balance				
Net Position - Ending Balance				
<b>Capital Assets</b>				

Fund: E200 Harbor Enterprise

Service Activity: Transportation Terminals

Budget Unit: 5150 Harbor Capital Projects Division

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Buildings And Improvements	411126,623	17,301	1,000,000	1,000,000
Other Professional And Special Services 1099	4118808,274	729,229	11,450,000	11,450,000
Equipment	4601410,430	464,087	135,000	135,000
<b>Total Capital Assets</b>	<b>1,245,327</b>	<b>1,210,617</b>	<b>12,585,000</b>	<b>12,585,000</b>
<b>Total Capital Assets</b>	<b>1,245,327</b>	<b>1,210,617</b>	<b>12,585,000</b>	<b>12,585,000</b>

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Fund: E300 Airports Enterprise  
Function: Public Ways & Facilities  
Activity: Transportation Terminals

**Oxnard Airport - 5000**

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	3,170,663	2,874,760	3,471,551	3,471,551
Total Revenues	1,639,585	1,538,959	1,961,272	1,961,272
<b>Net Income (Loss)</b>	<b>(1,531,078)</b>	<b>(1,335,800)</b>	<b>(1,510,279)</b>	<b>(1,510,279)</b>
Auth Positions	8		8	8
FTE Positions	8.0		8.0	8.0

**Budget Unit Description:**

Administration – Plans, organizes, and directs all phases of airport operations, facility management/development and overall coordination of the activities of the Oxnard Airport. Formulates and directs the implementation of operational policies and standards to ensure that Oxnard Airport remains compliant with local, state, and federal requirements and regulations. Works in partnership with the community on economic development initiatives, community involvement, and seeks new opportunities for continued growth and development including commercial airline service, new industry providing additional jobs, and increased traffic. Oversees the development of the airport's annual budget, projections, and manages the Airport Enterprise Fund.

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5000 Oxnard Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

**Operating Revenues**

Commercial Activity Permit	8771	4,193	3,386	303,226	303,226
<b>Total Licenses Permits and Franchises</b>		<b>4,193</b>	<b>3,386</b>	<b>303,226</b>	<b>303,226</b>
Vehicle Code Fines	8811	140	1,469	555	555
Forfeitures And Penalties	8831	3,267	2,795	4,140	4,140
<b>Total Fines Forfeitures and Penalties</b>		<b>3,407</b>	<b>4,264</b>	<b>4,695</b>	<b>4,695</b>
Rents And Concessions	8931	1,002,754	956,621	1,644,961	1,644,961
Lease Revenue	8935	427,438	356,520	0	0
CPI Lease Revenue	8936	576	16,261	0	0
Percentage Lease Revenue	8937	17,320	36,419	0	0
<b>Total Revenue from Use of Money and Property</b>		<b>1,448,087</b>	<b>1,365,820</b>	<b>1,644,961</b>	<b>1,644,961</b>
Federal Aid COVID-19	9352	0	11,417	0	0
<b>Total Intergovernmental Revenues</b>		<b>0</b>	<b>11,417</b>	<b>0</b>	<b>0</b>
Miscellaneous Revenue	9790	4,919	20,501	8,390	8,390
<b>Total Miscellaneous Revenues</b>		<b>4,919</b>	<b>20,501</b>	<b>8,390</b>	<b>8,390</b>
<b>Total Operating Revenues</b>		<b>1,460,606</b>	<b>1,405,389</b>	<b>1,961,272</b>	<b>1,961,272</b>

**Operating Expenses**

Regular Salaries	1101	380,697	482,306	636,085	636,085
Extra Help	1102	5,230	0	0	0
Overtime	1105	27,769	64,674	41,080	41,080
Supplemental Payments	1106	29,118	33,314	31,462	31,462
Terminations	1107	2,747	3,012	5,000	5,000
Call Back Staffing	1108	123	0	0	0
Retirement Contribution	1121	93,219	115,505	138,361	138,361
OASDI Contribution	1122	13,652	17,348	23,662	23,662
FICA Medicare	1123	6,811	8,529	10,290	10,290
Safe Harbor	1124	196	0	0	0
457 Supplemental Retirement Plan	1130	161	0	0	0
Group Insurance	1141	66,495	115,664	133,898	133,898
Life Insurance For Department Heads And Management	1142	283	353	341	341
State Unemployment Insurance	1143	(8)	0	0	0
Workers' Compensation Insurance	1165	49,735	38,425	32,742	32,742
401K Plan	1171	6,822	7,338	9,571	9,571

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5000 Oxnard Airport

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Legacy Health Reimbursement Arrangement	1172	0	0	1,120	1,120
Salary And Employee Benefits Current Year Adj Increase	1991	218,548	262,142	270,773	270,773
Salary And Employee Benefits Current Year Adj Decrease	1992	0	(2,351)	0	0
Capitalized Labor Decrease	1994	0	(2,137)	0	0
<b>Total Salaries and Employee Benefits</b>		<b>901,596</b>	<b>1,144,121</b>	<b>1,334,385</b>	<b>1,334,385</b>
Agricultural	2011	0	0	10,050	10,050
Clothing And Personal Supplies	2021	5,030	7,311	30,143	30,143
Uniform Allowance	2022	5,013	4,200	4,200	4,200
Communications	2031	0	0	1,000	1,000
Voice Data ISF	2032	6,079	5,456	6,515	6,515
Radio Communications ISF	2033	9,989	6,249	5,466	5,466
Food	2041	0	91	0	0
Janitorial Supplies	2054	3,835	6,311	5,750	5,750
Other Household Expense	2056	62,660	33,180	55,210	55,210
Hazardous Material Disposal	2057	100	1,962	2,000	2,000
General Insurance Allocation ISF	2071	51,741	49,974	73,784	73,784
Equipment Maintenance	2101	35,187	28,510	21,300	21,300
Maintenance Supplies And Parts	2104	52,757	25,899	13,693	13,693
Building And Improvements Supplies And Parts	2111	29,759	15,818	4,000	4,000
Buildings And Improvements Maintenance	2112	42,347	47,637	184,180	184,180
Facilities And Materials Sq Ft Allocation ISF	2114	0	0	552	552
Facilities Projects ISF	2115	344,785	0	0	0
Medical And Laboratory Supplies	2121	247	0	500	500
Memberships And Dues	2131	275	399	1,700	1,700
Cash Shortage	2156	0	12	0	0
Cost Allocation Plan Charges	2158	26,087	23,413	25,556	25,556
Miscellaneous Expense	2159	27,995	43,383	21,496	21,496
Office Supplies	2161	139	18	5,760	5,760
Printing And Binding Non ISF	2162	0	132	2,900	2,900
Books And Publications	2163	0	0	100	100
Purchasing Charges ISF	2165	4,001	5,277	4,263	4,263
Stores ISF	2168	0	0	48	48
Miscellaneous Office Expense	2179	782	11	500	500
Attorney Services	2185	0	9,500	10,000	10,000
Credit Card Fees	2190	306	2,589	2,592	2,592

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5000 Oxnard Airport

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Collection And Billing Services	2191	33,154	3,939	0	0
Marketing And Advertising	2193	0	0	5,000	5,000
Software Maintenance Agreements	2194	4,250	25,157	8,516	8,516
Other Medical Services	2195	120	0	0	0
Other Professional And Specialized Services Non ISF	2199	56,901	149,281	505,246	505,246
Employee Health Services	2201	3,680	0	750	750
Information Technology ISF	2202	0	0	406	406
Public Works ISF Charges	2205	0	0	6,000	6,000
Employee Benefits ISF	2210	25,516	9,824	9,334	9,334
Publications And Legal Notices	2221	0	0	5,708	5,708
Rent And Leases Equipment Noncounty Owned	2231	33,263	24,722	7,265	7,265
Software Subscriptions Non ISF	2236	3,020	4,795	26,834	26,834
Building Leases And Rentals Noncounty Owned	2241	(17,100)	3,886	2,000	2,000
Computer Equipment <5000	2261	295	27,070	8,947	8,947
Furniture And Fixtures <5000	2262	0	0	500	500
Installations Electrical Equipment ISF	2263	0	0	0	0
Minor Equipment	2264	4,314	3,112	3,000	3,000
Education Conference And Seminars	2273	12,625	0	3,300	3,300
Private Vehicle Mileage	2291	136	293	1,223	1,223
Travel Expense	2292	6,836	4,319	69,290	69,290
Freight, Express, Other Delivery	2293	333	0	0	0
Gas And Diesel Fuel Non ISF	2294	5,348	5,054	0	0
Gas And Diesel Fuel ISF	2301	20,300	20,298	25,483	25,483
Transportation Charges ISF	2302	33,217	42,986	34,018	34,018
Transportation Work Order	2304	37,273	37,289	103,871	103,871
Transportation Charges ISF Non Uniform Guidance	2305	1,636	253	121	121
Utilities	2311	113,878	115,736	113,878	113,878
<b>Total Services and Supplies</b>		<b>1,088,107</b>	<b>795,348</b>	<b>1,433,948</b>	<b>1,433,948</b>
Depreciation Expense	3611	826,674	752,480	600,718	600,718
Bad Debts	3711	208	34	2,500	2,500
<b>Total Other Charges</b>		<b>826,882</b>	<b>752,514</b>	<b>603,218</b>	<b>603,218</b>
<b>Total Operating Expenses</b>		<b>2,816,585</b>	<b>2,691,984</b>	<b>3,371,551</b>	<b>3,371,551</b>
<b>Operating Income (Loss)</b>		<b>(1,355,979)</b>	<b>(1,286,595)</b>	<b>(1,410,279)</b>	<b>(1,410,279)</b>

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5000 Oxnard Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Nonoperating Revenues					
Lease Interest	8915	128,369	100,712	0	0
<b>Total Revenue from Use of Money and Property</b>		<b>128,369</b>	<b>100,712</b>	<b>0</b>	<b>0</b>
Gain/Loss on Disposal of Capital Assets	9822	0	81	0	0
<b>Total Other Financing Sources</b>		<b>0</b>	<b>81</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>		<b>128,369</b>	<b>100,792</b>	<b>0</b>	<b>0</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>(1,227,610)</b>	<b>(1,185,802)</b>	<b>(1,410,279)</b>	<b>(1,410,279)</b>
Operating Transfers					
Transfers Out To Other Funds	5111	0	(64,472)	0	0
<b>Total Other Financing Uses</b>		<b>0</b>	<b>(64,472)</b>	<b>0</b>	<b>0</b>
Insurance Recoveries	9851	81,060	32,778	0	0
<b>Total Other Financing Sources</b>		<b>81,060</b>	<b>32,778</b>	<b>0</b>	<b>0</b>
<b>Total Operating Transfers</b>		<b>81,060</b>	<b>(31,694)</b>	<b>0</b>	<b>0</b>
<b>Change in Net Position</b>		<b>(1,146,550)</b>	<b>(1,217,496)</b>	<b>(1,410,279)</b>	<b>(1,410,279)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
Capital Assets					
Equipment	4601	0	58,704	100,000	100,000
Vehicles	4671	14,000	59,600	0	0
<b>Total Capital Assets</b>		<b>14,000</b>	<b>118,304</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Capital Assets</b>		<b>14,000</b>	<b>118,304</b>	<b>100,000</b>	<b>100,000</b>



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Fund: E300 Airports Enterprise

Function: Public Ways & Facilities

Activity: Transportation Terminals

Camarillo Airport - 5020

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	7,971,675	6,940,515	8,309,571	8,309,571
Total Revenues	8,098,837	8,275,514	8,389,185	8,389,185
Net Income (Loss)	127,162	1,334,999	79,614	79,614
Auth Positions	29		29	29
FTE Positions	29.0		29.0	29.0

Budget Unit Description:

Plans, organizes, and directs all phases of airport operations, facility management/development, and overall coordination of the activities of the Camarillo Airport. Formulates and directs the implementation of operational policies and standards to ensure Camarillo Airport remains compliant with local, state, and federal requirements and regulations. Works in partnership with the community on economic development initiatives, community involvement, and seeks new opportunities for continued growth and development including new industry providing additional jobs, and increased traffic. Oversee the development of the airport's annual budget, projections, and manages the Airport Enterprise Fund.

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

#### Operating Revenues

Commercial Activity Permit	8771	40,482	37,932	24,980	24,980
Special Use Permit	8772	264,182	357,116	328,929	328,929
<b>Total Licenses Permits and Franchises</b>		<b>304,665</b>	<b>395,048</b>	<b>353,909</b>	<b>353,909</b>
Vehicle Code Fines	8811	1,396	2,309	2,430	2,430
Forfeitures And Penalties	8831	9,045	22,904	19,826	19,826
<b>Total Fines Forfeitures and Penalties</b>		<b>10,441</b>	<b>25,213</b>	<b>22,256</b>	<b>22,256</b>
Rents And Concessions	8931	5,019,629	5,094,584	7,472,854	7,472,854
Lease Revenue	8935	854,262	853,204	0	0
CPI Lease Revenue	8936	0	145,805	0	0
Percentage Lease Revenue	8937	0	51,070	0	0
Other Lease Revenue	8938	67,080	(67,080)	0	0
<b>Total Revenue from Use of Money and Property</b>		<b>5,940,971</b>	<b>6,077,583</b>	<b>7,472,854</b>	<b>7,472,854</b>
Assessment And Tax Collection Fees	9411	0	0	5,928	5,928
NSF Check Charge	9707	50	175	50	50
Cost Allocation Plan Revenue	9731	0	19,262	0	0
<b>Total Charges for Services</b>		<b>50</b>	<b>19,437</b>	<b>5,978</b>	<b>5,978</b>
Miscellaneous Revenue	9790	22,398	12,565	22,398	22,398
<b>Total Miscellaneous Revenues</b>		<b>22,398</b>	<b>12,565</b>	<b>22,398</b>	<b>22,398</b>
<b>Total Operating Revenues</b>		<b>6,278,525</b>	<b>6,529,846</b>	<b>7,877,395</b>	<b>7,877,395</b>

#### Operating Expenses

Regular Salaries	1101	2,227,482	2,478,411	2,785,772	2,785,772
Extra Help	1102	34,934	63,176	24,960	24,960
Overtime	1105	90,163	73,479	104,826	104,826
Supplemental Payments	1106	102,293	96,316	101,226	101,226
Terminations	1107	34,083	84,587	27,577	27,577
Call Back Staffing	1108	0	791	218	218
Retirement Contribution	1121	343,148	384,224	396,034	396,034
OASDI Contribution	1122	126,497	147,445	155,100	155,100
FICA Medicare	1123	35,366	40,872	43,644	43,644
Safe Harbor	1124	1,279	2,755	656	656
457 Supplemental Retirement Plan	1130	1,048	1,895	5	5
Group Insurance	1141	391,044	410,330	432,893	432,893

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5020 Camarillo Airport

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Life Insurance For Department Heads And Management	1142	1,057	1,090	730	730
State Unemployment Insurance	1143	(57)	0	0	0
Management Disability Insurance	1144	7,407	7,544	9,211	9,211
Workers' Compensation Insurance	1165	221,281	132,926	100,710	100,710
401K Plan	1171	55,346	63,618	52,963	52,963
Legacy Health Reimbursement Arrangement	1172	0	0	14,560	14,560
Salary And Employee Benefits Current Year Adj Increase	1991	6,702	0	0	0
Salary And Employee Benefits Current Year Adj Decrease	1992	(240,474)	(276,870)	(270,773)	(270,773)
Capitalized Labor Decrease	1994	(48,418)	(48,184)	(24,649)	(24,649)
<b>Total Salaries and Employee Benefits</b>		<b>3,390,181</b>	<b>3,664,405</b>	<b>3,955,663</b>	<b>3,955,663</b>
Agricultural	2011	0	0	44,780	44,780
Clothing And Personal Supplies	2021	4,426	9,868	11,040	11,040
Uniform Allowance	2022	5,000	4,375	4,200	4,200
Communications	2031	19,882	21,845	22,600	22,600
Voice Data ISF	2032	52,546	49,482	53,841	53,841
Radio Communications ISF	2033	2,601	3,662	3,553	3,553
Food	2041	1,009	2,684	1,500	1,500
Janitorial Supplies	2054	10,238	10,578	2,375	2,375
Other Household Expense	2056	5,705	41,551	19,140	19,140
Hazardous Material Disposal	2057	5,767	4,679	8,930	8,930
General Insurance Allocation ISF	2071	183,445	186,642	166,478	166,478
Equipment Maintenance	2101	4,071	6,637	10,000	10,000
Maintenance Supplies And Parts	2104	37,376	22,781	26,000	26,000
Building And Improvements Supplies And Parts	2111	27,226	11,427	13,000	13,000
Buildings And Improvements Maintenance	2112	85,270	147,054	775,720	775,720
Facilities And Materials Sq Ft Allocation ISF	2114	432	18,308	464	464
Facilities Projects ISF	2115	365,400	471,841	0	0
Other Maintenance ISF	2116	0	2,911	0	0
Medical And Laboratory Supplies	2121	7,160	0	1,580	1,580
Memberships And Dues	2131	12,905	7,604	12,249	12,249
Cash Shortage	2156	0	19	0	0
Cost Allocation Plan Charges	2158	62,957	97,044	84,022	84,022
Miscellaneous Expense	2159	35,941	14,773	45,159	45,159
Office Expense Allowance Admin Policy VII-C-1	2160	0	1,615	0	0

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24	2024-25	2025-26	2025-26
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Office Supplies	2161	4,909	2,654	7,425
Printing And Binding Non ISF	2162	900	925	6,300
Books And Publications	2163	535	598	860
Mail Center ISF	2164	5,609	4,629	5,560
Purchasing Charges ISF	2165	9,092	11,245	9,414
Graphics Charges ISF	2166	17,982	45,428	0
Copy Machine Chgs ISF	2167	7,612	5,807	8,981
Stores ISF	2168	62	0	0
Postage And Special Delivery	2169	10	36	0
Miscellaneous Office Expense	2179	1,041	3,234	1,970
Board And Commission Member Compensation 1099	2181	0	200	0
Attorney Services	2185	79,098	73,249	102,500
Credit Card Fees	2190	8,157	8,686	11,119
Collection And Billing Services	2191	12,994	0	12,994
Temporary Help	2192	0	0	6,060
Marketing And Advertising	2193	28,949	6,844	50,500
Software Maintenance Agreements	2194	39,301	52,248	32,349
Other Medical Services	2195	240	240	0
Other Professional And Specialized Services Non ISF	2199	309,587	246,723	804,216
Employee Health Services	2201	784	6,789	7,211
Information Technology ISF	2202	77,178	100,999	89,982
County Geographical Information Systems Expense ISF	2203	1,488	1,806	9,337
Public Works ISF Charges	2205	15,337	11,508	92,000
Special Services ISF	2206	1,861	1,788	920
Employee Benefits ISF	2210	30,078	28,745	29,031
Publications And Legal Notices	2221	0	0	9,708
Rent And Leases Equipment Noncounty Owned	2231	28,958	30,677	28,171
Software Subscriptions Non ISF	2236	8,613	12,517	50,406
Building Leases And Rentals Noncounty Owned	2241	50,783	27,550	27,600
Computer Equipment <5000	2261	14,605	2,982	38,447
Furniture And Fixtures <5000	2262	13,012	848	7,000
Installations Electrical Equipment ISF	2263	0	0	2,230
Minor Equipment	2264	0	0	2,000
Library Books And Publications	2271	0	0	610

Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Training ISF	2272	0	850	450
Education Conference And Seminars	2273	16,835	5,850	22,450
Private Vehicle Mileage	2291	7,789	7,356	8,063
Travel Expense	2292	21,558	16,474	48,925
Gas And Diesel Fuel Non ISF	2294	6,371	2,904	5,088
Gas And Diesel Fuel ISF	2301	29,394	26,749	37,063
Transportation Charges ISF	2302	68,856	61,853	68,193
Transportation Work Order	2304	17,760	30,841	42,130
Transportation Charges ISF Non Uniform Guidance	2305	3,568	475	0
Utilities	2311	415,739	403,440	416,080
<b>Total Services and Supplies</b>	<b>2,286,004</b>	<b>2,383,129</b>	<b>3,409,974</b>	<b>3,409,974</b>
Taxes And Assessments	3571	11,699	3,921	40,063
Depreciation Expense	3611	877,004	829,649	831,871
Bad Debts	3711	32,370	84	12,000
<b>Total Other Charges</b>	<b>921,073</b>	<b>833,654</b>	<b>883,934</b>	<b>883,934</b>
<b>Total Operating Expenses</b>	<b>6,597,258</b>	<b>6,881,188</b>	<b>8,249,571</b>	<b>8,249,571</b>
<b>Operating Income (Loss)</b>	<b>(318,733)</b>	<b>(351,342)</b>	<b>(372,176)</b>	<b>(372,176)</b>
<b>Nonoperating Revenues</b>				
Investment Income	8911	732,178	490,199	511,790
Lease Interest	8915	1,141,886	1,279,754	0
<b>Total Revenue from Use of Money and Property</b>	<b>1,874,064</b>	<b>1,769,953</b>	<b>511,790</b>	<b>511,790</b>
Gain/Loss on Disposal of Capital Assets	9822	8,696	(33,093)	0
<b>Total Other Financing Sources</b>	<b>8,696</b>	<b>(33,093)</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>	<b>1,882,760</b>	<b>1,736,860</b>	<b>511,790</b>	<b>511,790</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>1,564,027</b>	<b>1,385,519</b>	<b>139,614</b>	<b>139,614</b>
<b>Operating Transfers</b>				
Transfers Out To Other Funds	5111	(2,154)	0	0
<b>Total Other Financing Uses</b>	<b>(2,154)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Insurance Recoveries	9851	13,602	8,807	0
<b>Total Other Financing Sources</b>	<b>13,602</b>	<b>8,807</b>	<b>0</b>	<b>0</b>

Fund: E300 Airports Enterprise

Service Activity: Transportation Terminals

Budget Unit: 5020 Camarillo Airport

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Operating Transfers	11,448	8,807	0	0
Change in Net Position	1,575,475	1,394,326	139,614	139,614
Net Position - Beginning Balance				
Net Position - Ending Balance				
Capital Assets				
Buildings And Improvements	4111	0	0	0
Equipment	4601	0	59,328	0
Vehicles	4671	0	60,000	60,000
Total Capital Assets	0	59,328	60,000	60,000
Total Capital Assets	0	59,328	60,000	60,000

Fund: E300 Airports Enterprise

Function: Public Ways & Facilities

Activity: Transportation Terminals

Airports Capital Projects - 5040

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	7,303,293	12,102,117	7,873,424	7,873,424
Total Revenues	5,787,844	7,132,145	5,609,500	5,609,500
Net Income (Loss)	(1,515,449)	(4,969,972)	(2,263,924)	(2,263,924)

Budget Unit Description:

This budget provides for the accounting of the Airports' capital projects. Camarillo and Oxnard Airports receive both federal and state grant funds. Federal Aviation Administration (FAA) regulations, under which the County accepts airport improvement grants, require that: airports receiving grant assistance must dedicate all revenues generated by the airport for the capital and operating costs of that airport or the local airport system; and, that financial self-sufficiency is maximized. Rate-setting may be by either cost recovery or fair market value for aviation uses and must be by fair market value for non-aviation uses.



Fund: E300 Airports Enterprise  
Service Activity: Transportation Terminals  
Budget Unit: 5040 Airports Capital Projects

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

#### Operating Revenues

State Construction Capital	9162	0	14,038	150,000	150,000
Federal Construction	9291	589,637	(239,860)	0	0
Federal Construction Capital	9292	12,131,476	5,073,344	5,459,500	5,459,500
Federal Other	9351	0	2,284,807	0	0
<b>Total Intergovernmental Revenues</b>		<b>12,721,112</b>	<b>7,132,329</b>	<b>5,609,500</b>	<b>5,609,500</b>
<b>Total Operating Revenues</b>		<b>12,721,112</b>	<b>7,132,329</b>	<b>5,609,500</b>	<b>5,609,500</b>

#### Operating Expenses

Salary And Employee Benefits Current Year Adj Increase	1991	15,224	17,079	0	0
<b>Total Salaries and Employee Benefits</b>		<b>15,224</b>	<b>17,079</b>	<b>0</b>	<b>0</b>
Facilities Projects ISF	2115	229,011	437	0	0
Purchasing Charges ISF	2165	14	73	36	36
Other Professional And Specialized Services Non ISF	2199	384,916	491,029	480,500	480,500
<b>Total Services and Supplies</b>		<b>613,941</b>	<b>491,540</b>	<b>480,536</b>	<b>480,536</b>
Depreciation Expense	3611	372,867	870,741	812,888	812,888
<b>Total Other Charges</b>		<b>372,867</b>	<b>870,741</b>	<b>812,888</b>	<b>812,888</b>
<b>Total Operating Expenses</b>		<b>1,002,032</b>	<b>1,379,360</b>	<b>1,293,424</b>	<b>1,293,424</b>
<b>Operating Income (Loss)</b>		<b>11,719,080</b>	<b>5,752,969</b>	<b>4,316,076</b>	<b>4,316,076</b>

#### Nonoperating Revenues

Gain/Loss on Disposal of Capital Assets	9822	(24,336)	(184)	0	0
<b>Total Other Financing Sources</b>		<b>(24,336)</b>	<b>(184)</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>		<b>(24,336)</b>	<b>(184)</b>	<b>0</b>	<b>0</b>

<b>Income Before Capital Contributions and Transfers</b>		<b>11,694,744</b>	<b>5,752,785</b>	<b>4,316,076</b>	<b>4,316,076</b>
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#### Operating Transfers

Insurance Recoveries	9851	229,011	0	0	0
<b>Total Other Financing Sources</b>		<b>229,011</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Operating Transfers</b>		<b>229,011</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fund: E300 Airports Enterprise

Service Activity: Transportation Terminals

Budget Unit: 5040 Airports Capital Projects

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Change in Net Position	11,923,755	5,752,785	4,316,076	4,316,076

Net Position - Beginning Balance

Net Position - Ending Balance

Capital Assets					
Buildings And Improvements	4111	16,999,360	10,712,756	6,580,000	6,580,000
Other Professional And Special Services 1099	4118	0	10,000	0	0
Equipment	4601	576,910	0	0	0
Total Capital Assets		17,576,270	10,722,756	6,580,000	6,580,000
Total Capital Assets		17,576,270	10,722,756	6,580,000	6,580,000

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Fund: E310 Camarillo Airport Road And Lighting

Function: Public Ways & Facilities

Activity: Transportation Terminals

Cam Airport Roads and Lighting - 5060

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	101,717	97,476	101,928	101,928
Total Revenues	10,532	19,104	11,470	11,470
Net Income (Loss)	(91,185)	(78,371)	(90,458)	(90,458)

Budget Unit Description:

The Camarillo Utility Enterprise (CUE), Roads and Lighting Division, under the auspices of the Department of Airports, provides administrative support and maintenance for the operation of the streets, street lighting, and storm drains at Camarillo Airport. It also provides administrative support to member agencies of the Camarillo Utility Enterprise, service vendors and County agencies, including the Department of Airports. It prepares budgets, monitors activities and conditions of the systems; plans and manages maintenance and capital improvement projects. Additionally, it coordinates and facilitates meetings of the Camarillo Utility Enterprise Advisory Committee.

Fund: E310 Camarillo Airport Road And Lighting  
Service Activity: Transportation Terminals  
Budget Unit: 5060 Cam Airport Roads and Lighting

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

#### Operating Revenues

Assessment And Tax Collection Fees	9411	14,396	5,838	5,928	5,928
<b>Total Charges for Services</b>		<b>14,396</b>	<b>5,838</b>	<b>5,928</b>	<b>5,928</b>
<b>Total Operating Revenues</b>		<b>14,396</b>	<b>5,838</b>	<b>5,928</b>	<b>5,928</b>

#### Operating Expenses

Equipment Maintenance Contracts	2102	0	0	3,669	3,669
Road Supplies	2105	0	0	415	415
Cost Allocation Plan Charges	2158	464	455	396	396
Purchasing Charges ISF	2165	0	0	73	73
Utilities	2311	6,200	6,033	6,136	6,136
<b>Total Services and Supplies</b>		<b>6,664</b>	<b>6,488</b>	<b>10,689</b>	<b>10,689</b>
Depreciation Expense	3611	91,239	90,988	91,239	91,239
<b>Total Other Charges</b>		<b>91,239</b>	<b>90,988</b>	<b>91,239</b>	<b>91,239</b>
<b>Total Operating Expenses</b>		<b>97,903</b>	<b>97,476</b>	<b>101,928</b>	<b>101,928</b>
<b>Operating Income (Loss)</b>		<b>(83,507)</b>	<b>(91,638)</b>	<b>(96,000)</b>	<b>(96,000)</b>

#### Nonoperating Revenues

Investment Income	8911	11,587	13,266	5,542	5,542
<b>Total Revenue from Use of Money and Property</b>		<b>11,587</b>	<b>13,266</b>	<b>5,542</b>	<b>5,542</b>
<b>Total Nonoperating Revenues</b>		<b>11,587</b>	<b>13,266</b>	<b>5,542</b>	<b>5,542</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>(71,920)</b>	<b>(78,371)</b>	<b>(90,458)</b>	<b>(90,458)</b>

<b>Change in Net Position</b>		<b>(71,920)</b>	<b>(78,371)</b>	<b>(90,458)</b>	<b>(90,458)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					

Fund: E400 Parks Department  
Function: Recreation & Cultural Services  
Activity: Recreation Facilities

**Parks Department - 4760**

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	18,189,327	8,519,870	18,710,348	18,710,348
Total Revenues	7,946,274	8,574,794	8,746,501	8,746,501
<b>Net Income (Loss)</b>	<b>(10,243,053)</b>	<b>54,924</b>	<b>(9,963,847)</b>	<b>(9,963,847)</b>
Auth Positions	26		26	26
FTE Positions	25.5		26.0	26.0

Budget Unit Description:

The Parks Department administers fifteen County regional parks (Happy Camp in Moorpark; Foster, Faria, Hobson, and the Rincon Parkway in Ventura; Santa Rosa in Santa Rosa Valley; Camp Comfort, Soule, and Dennison in Ojai; Steckel and Toland in Santa Paula; Sespe in Fillmore; Kenney Grove in Fillmore, Tapo Canyon and Oak Park in Simi Valley), and four regional/local trails (Ojai Valley, Sulphur Mountain, Piru, and Valley View Trails). Portions of Steckel Park Campground in Santa Paula are managed by a private party under a lease agreement. These regional parks provide a wide variety of day use, camping, picnicking, equestrian, and hiking facilities. Additionally, the Parks Department administers three golf courses; Saticoy Regional in Ventura, Rustic Canyon in Moorpark, and Soule Park in Ojai, who are managed under a lease to private operators. Six local parks and community centers are provided to communities located in the unincorporated areas of the County (Casitas Springs, El Rio, Oak View, Piru, Piru Skate Park, Linda Parks Park and Saticoy Park). Management of a historical property (Mission Aqueduct in Ventura) is also provided.

Fund: E400 Parks Department  
Service Activity: Recreation Facilities  
Budget Unit: 4760 Parks Department

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

#### Operating Revenues

Commercial Activity Permit	8771	1,110	4,920	4,000	4,000
Special Use Permit	8772	16,081	35,358	12,000	12,000
Other Licenses And Permits	8799	125	1,250	1,500	1,500
<b>Total Licenses Permits and Franchises</b>		<b>17,316</b>	<b>41,528</b>	<b>17,500</b>	<b>17,500</b>
Vehicle Code Fines	8811	26,932	72,111	64,349	64,349
Forfeitures And Penalties	8831	176	1,496	0	0
<b>Total Fines Forfeitures and Penalties</b>		<b>27,108</b>	<b>73,607</b>	<b>64,349</b>	<b>64,349</b>
Rents And Concessions	8931	728,935	767,913	732,298	732,298
Service Concession Arrange Rent	8932	312,846	331,836	338,166	338,166
Lease Revenue	8935	199,131	202,270	210,788	210,788
CPI Lease Revenue	8936	3,601	8,249	2,743	2,743
Percentage Lease Revenue	8937	254,298	281,980	254,920	254,920
Other Lease Revenue	8938	240	240	240	240
<b>Total Revenue from Use of Money and Property</b>		<b>1,499,051</b>	<b>1,592,488</b>	<b>1,539,155</b>	<b>1,539,155</b>
State Other	9252	50,478	184,451	600,000	600,000
Federal Other	9351	0	18,461	0	0
<b>Total Intergovernmental Revenues</b>		<b>50,478</b>	<b>202,911</b>	<b>600,000</b>	<b>600,000</b>
Park And Recreation Services	9691	5,044,554	5,424,030	5,378,161	5,378,161
NSF Check Charge	9707	75	0	46	46
Other Interfund Revenue	9729	16,769	0	3,297	3,297
<b>Total Charges for Services</b>		<b>5,061,397</b>	<b>5,424,030</b>	<b>5,381,504</b>	<b>5,381,504</b>
Miscellaneous Revenue	9790	46,230	38,784	25,599	25,599
<b>Total Miscellaneous Revenues</b>		<b>46,230</b>	<b>38,784</b>	<b>25,599</b>	<b>25,599</b>
<b>Total Operating Revenues</b>		<b>6,701,581</b>	<b>7,373,349</b>	<b>7,628,107</b>	<b>7,628,107</b>

#### Operating Expenses

Regular Salaries	1101	1,426,880	1,577,754	2,036,329	2,036,329
Extra Help	1102	32,333	8,455	20,000	20,000
Overtime	1105	60,954	68,116	59,984	59,984
Supplemental Payments	1106	49,387	34,922	25,233	25,233
Terminations	1107	32,112	14,266	0	0
Call Back Staffing	1108	9,526	13,074	9,578	9,578
Retirement Contribution	1121	198,703	211,071	233,616	233,616
OASDI Contribution	1122	96,093	106,333	152,722	152,722

Fund: E400 Parks Department  
Service Activity: Recreation Facilities  
Budget Unit: 4760 Parks Department

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
FICA Medicare	1123	23,589	25,254	36,959	36,959
Safe Harbor	1124	1,183	355	2,554	2,554
Retiree Health Payment 1099	1128	16,717	17,971	7,748	7,748
457 Supplemental Retirement Plan	1130	1,560	254	600	600
Group Insurance	1141	249,834	306,093	397,738	397,738
Life Insurance For Department Heads And Management	1142	856	910	1,088	1,088
State Unemployment Insurance	1143	(36)	0	0	0
Management Disability Insurance	1144	2,273	2,005	2,216	2,216
Workers' Compensation Insurance	1165	39,305	33,902	44,041	44,041
401K Plan	1171	21,875	25,345	24,603	24,603
Legacy Health Reimbursement Arrangement	1172	0	0	6,720	6,720
<b>Total Salaries and Employee Benefits</b>		<b>2,263,146</b>	<b>2,446,080</b>	<b>3,061,729</b>	<b>3,061,729</b>
Clothing And Personal Supplies	2021	7,404	10,291	11,850	11,850
Uniform Allowance	2022	9,545	10,500	14,700	14,700
Communications	2031	18,429	17,725	19,500	19,500
Voice Data ISF	2032	8,344	9,248	9,586	9,586
Radio Communications ISF	2033	33,294	5,127	4,619	4,619
Food	2041	0	0	0	0
Janitorial Supplies	2054	54,165	67,594	69,700	69,700
Other Household Expense	2056	333,808	314,358	358,235	358,235
Hazardous Material Disposal	2057	44,110	26,420	6,000	6,000
Housekeeping Grounds ISF Charges	2058	91	0	0	0
General Insurance Allocation ISF	2071	162,157	173,069	167,490	167,490
Equipment Maintenance	2101	4,866	2,076	11,500	11,500
Maintenance Supplies And Parts	2104	178,907	172,303	257,550	257,550
Building And Improvements Supplies And Parts	2111	1,348	0	2,200	2,200
Buildings And Improvements Maintenance	2112	408,989	388,024	501,623	501,623
Facilities And Materials Sq Ft Allocation ISF	2114	31,776	36,000	35,269	35,269
Facilities Projects ISF	2115	715	0	6,326	6,326
Other Maintenance ISF	2116	5,884	6,441	1,048	1,048
Medical Claims ISF	2122	1	83	77	77
Memberships And Dues	2131	725	435	800	800
Cash Shortage	2156	348	(55)	1,500	1,500
Cost Allocation Plan Charges	2158	71,154	87,205	93,758	93,758
Miscellaneous Expense	2159	58,212	14,230	88,282	88,282
Office Supplies	2161	1,737	976	2,000	2,000



Fund: E400 Parks Department  
Service Activity: Recreation Facilities  
Budget Unit: 4760 Parks Department

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Printing And Binding Non ISF	2162	22,608	12,134	25,000	25,000
Books And Publications	2163	397	0	500	500
Mail Center ISF	2164	4,912	4,636	4,759	4,759
Purchasing Charges ISF	2165	9,580	13,046	11,384	11,384
Graphics Charges ISF	2166	8,630	13,658	17,121	17,121
Copy Machine Chgs ISF	2167	5,216	6,345	5,910	5,910
Stores ISF	2168	7	722	0	0
Miscellaneous Office Expense	2179	3,414	6,178	4,612	4,612
Attorney Services	2185	18,729	6,552	25,000	25,000
Lab Services - Non Medical	2188	3,622	1,897	5,000	5,000
Credit Card Fees	2190	90,573	98,083	107,000	107,000
Marketing And Advertising	2193	8,942	3,094	9,867	9,867
Software Maintenance Agreements	2194	1,620	1,620	45,754	45,754
Other Professional And Specialized Services Non ISF	2199	423,093	437,255	619,000	619,000
Employee Health Services	2201	8,302	3,378	8,717	8,717
Information Technology ISF	2202	18,649	17,057	25,836	25,836
Public Works ISF Charges	2205	103,525	13,899	24,000	24,000
Special Services ISF	2206	12,155	4,538	15,000	15,000
Employee Benefits ISF	2210	56,367	55,961	56,784	56,784
Publications And Legal Notices	2221	0	0	500	500
Rent And Leases Equipment Noncounty Owned	2231	642,526	191,810	237,615	237,615
Software Subscriptions Non ISF	2236	45,653	50,218	0	0
Computer Equipment <5000	2261	7,407	415	10,000	10,000
Furniture And Fixtures <5000	2262	0	0	1,500	1,500
Minor Equipment	2264	9,297	20,007	10,000	10,000
Education Conference And Seminars	2273	7,406	1,668	12,700	12,700
Travel Expense	2292	4,465	6,128	6,832	6,832
Gas And Diesel Fuel ISF	2301	103,668	97,159	131,328	131,328
Transportation Charges ISF	2302	258,292	294,418	256,411	256,411
Motorpool ISF	2303	310	0	60	60
Transportation Work Order	2304	88,136	59,591	90,652	90,652
Transportation Charges ISF Non Uniform Guidance	2305	9,117	1,469	0	0
Utilities	2311	498,592	585,961	591,090	591,090
Sewage Treatment Costs	2314	74,692	84,029	84,029	84,029
<b>Total Services and Supplies</b>		<b>3,985,909</b>	<b>3,434,978</b>	<b>4,107,574</b>	<b>4,107,574</b>

Fund: E400 Parks Department  
Service Activity: Recreation Facilities  
Budget Unit: 4760 Parks Department

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Depreciation Expense	3611	880,029	853,565	778,335	778,335
Bad Debts	3711	1,768	1,187	1,313	1,313
Interfund Expense Administrative	3912	596,290	691,376	792,613	792,613
<b>Total Other Charges</b>		<b>1,478,086</b>	<b>1,546,127</b>	<b>1,572,261</b>	<b>1,572,261</b>
<b>Total Operating Expenses</b>		<b>7,727,142</b>	<b>7,427,185</b>	<b>8,741,564</b>	<b>8,741,564</b>
<b>Operating Income (Loss)</b>		<b>(1,025,561)</b>	<b>(53,836)</b>	<b>(1,113,457)</b>	<b>(1,113,457)</b>

<b>Nonoperating Revenues</b>					
Investment Income	8911	326,704	388,377	285,600	285,600
Lease Interest	8915	124,793	122,673	160,862	160,862
<b>Total Revenue from Use of Money and Property</b>		<b>451,497</b>	<b>511,050</b>	<b>446,462</b>	<b>446,462</b>
Sale of Capital Assets	9821	134	7,800	0	0
Gain/Loss on Disposal of Capital Assets	9822	0	735	0	0
Fa System Sale Proceeds	9823	0	(735)	0	0
<b>Total Other Financing Sources</b>		<b>134</b>	<b>7,800</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>		<b>451,631</b>	<b>518,850</b>	<b>446,462</b>	<b>446,462</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>(573,930)</b>	<b>465,013</b>	<b>(666,995)</b>	<b>(666,995)</b>

<b>Operating Transfers</b>					
Transfers Out To Other Funds	5111	(82,260)	(157,305)	(613,784)	(613,784)
<b>Total Other Financing Uses</b>		<b>(82,260)</b>	<b>(157,305)</b>	<b>(613,784)</b>	<b>(613,784)</b>
Transfers In From Other Funds	9831	1,401,299	682,596	671,932	671,932
<b>Total Other Financing Sources</b>		<b>1,401,299</b>	<b>682,596</b>	<b>671,932</b>	<b>671,932</b>
<b>Total Operating Transfers</b>		<b>1,319,038</b>	<b>525,291</b>	<b>58,148</b>	<b>58,148</b>

<b>Change in Net Position</b>		<b>745,108</b>	<b>990,305</b>	<b>(608,847)</b>	<b>(608,847)</b>
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Net Position - Beginning Balance  
Net Position - Ending Balance

<b>Capital Assets</b>					
Land Improvements	4012	1,134,752	927,225	1,050,000	1,050,000
Buildings And Improvements	4111	39,365	0	50,000	50,000
Saticoy Regional Course Facility Improvements	4234	(11,988)	0	8,000,000	8,000,000

Fund: E400 Parks Department

Service Activity: Recreation Facilities

Budget Unit: 4760 Parks Department

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Equipment4601	0	8,155	225,000	225,000
Computer Software4701	0	0	30,000	30,000
<b>Total Capital Assets</b>	<b>1,162,129</b>	<b>935,381</b>	<b>9,355,000</b>	<b>9,355,000</b>
<b>Total Capital Assets</b>	<b>1,162,129</b>	<b>935,381</b>	<b>9,355,000</b>	<b>9,355,000</b>

Fund: E410 Oak View School Preservation And M

Function: Recreation & Cultural Services

Activity: Recreation Facilities

Oak View School Preservation and Maintenance District - 4770

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	422,790	401,136	470,618	470,618
Total Revenues	340,477	354,135	360,727	360,727
Net Income (Loss)	(82,313)	(47,001)	(109,891)	(109,891)

Budget Unit Description:

Oak View School Preservation and Maintenance District

Fund: E410 Oak View School Preservation And Mai  
Service Activity: Recreation Facilities  
Budget Unit: 4770 Oak View School Preservation and Mainte

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues					
Penalties And Costs On Delinquent Taxes	8841	854	777	0	0
<b>Total Fines Forfeitures and Penalties</b>		<b>854</b>	<b>777</b>	<b>0</b>	<b>0</b>
Rents And Concessions	8931	64,239	73,807	73,776	73,776
<b>Total Revenue from Use of Money and Property</b>		<b>64,239</b>	<b>73,807</b>	<b>73,776</b>	<b>73,776</b>
Special Assessments	9421	237,905	241,091	249,436	249,436
<b>Total Charges for Services</b>		<b>237,905</b>	<b>241,091</b>	<b>249,436</b>	<b>249,436</b>
Contributions And Donations	9770	0	7,000	0	0
<b>Total Miscellaneous Revenues</b>		<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
<b>Total Operating Revenues</b>		<b>302,998</b>	<b>322,675</b>	<b>323,212</b>	<b>323,212</b>

Operating Expenses					
Buildings And Improvements Maintenance	2112	11,350	33,500	35,000	35,000
Cost Allocation Plan Charges	2158	1,372	1,344	1,373	1,373
Miscellaneous Expense	2159	9,939	2,840	20,957	20,957
Purchasing Charges ISF	2165	1,072	1,217	1,189	1,189
Miscellaneous Office Expense	2179	0	13	0	0
Attorney Services	2185	712	205	877	877
Other Professional And Specialized Services Non ISF	2199	210,102	211,723	226,520	226,520
<b>Total Services and Supplies</b>		<b>234,547</b>	<b>250,842</b>	<b>285,916</b>	<b>285,916</b>
Depreciation Expense	3611	34,248	34,491	32,733	32,733
Interfund Expense Administrative	3912	30,317	27,263	32,067	32,067
<b>Total Other Charges</b>		<b>64,565</b>	<b>61,754</b>	<b>64,800</b>	<b>64,800</b>
<b>Total Operating Expenses</b>		<b>299,112</b>	<b>312,596</b>	<b>350,716</b>	<b>350,716</b>
<b>Operating Income (Loss)</b>		<b>3,886</b>	<b>10,079</b>	<b>(27,504)</b>	<b>(27,504)</b>

Nonoperating Revenues					
Investment Income	8911	22,831	25,460	17,822	17,822
Total Revenue from Use of Money and Property		22,831	25,460	17,822	17,822
Total Nonoperating Revenues		22,831	25,460	17,822	17,822

Nonoperating Expenses					
Interest Long Term Revolving Credit Agreement	3412	19,013	15,145	10,010	10,010
<b>Total Other Charges</b>		<b>19,013</b>	<b>15,145</b>	<b>10,010</b>	<b>10,010</b>

Fund: E410 Oak View School Preservation And Maintenance  
Service Activity: Recreation Facilities  
Budget Unit: 4770 Oak View School Preservation and Maintenance

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
<b>Total Nonoperating Expenses</b>		<b>19,013</b>	<b>15,145</b>	<b>10,010</b>	<b>10,010</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>7,704</b>	<b>20,395</b>	<b>(19,692)</b>	<b>(19,692)</b>
<b>Operating Transfers</b>					
Transfers In From Other Funds	9831	18,562	6,000	19,693	19,693
<b>Total Other Financing Sources</b>		<b>18,562</b>	<b>6,000</b>	<b>19,693</b>	<b>19,693</b>
<b>Total Operating Transfers</b>		<b>18,562</b>	<b>6,000</b>	<b>19,693</b>	<b>19,693</b>
<b>Change in Net Position</b>		<b>26,266</b>	<b>26,395</b>	<b>1</b>	<b>1</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Retirement of Long Term Debt</b>					
Other Loan Payments Principal	3312	34,582	36,740	39,892	39,892
Debt Contra	3992	(34,582)	(36,740)	0	0
<b>Total Other Charges</b>		<b>0</b>	<b>0</b>	<b>39,892</b>	<b>39,892</b>
<b>Total Retirement of Long Term Debt</b>		<b>0</b>	<b>0</b>	<b>39,892</b>	<b>39,892</b>
<b>Capital Assets</b>					
Buildings And Improvements	4111	22,860	73,396	50,000	50,000
Equipment	4601	12,420	0	20,000	20,000
<b>Total Capital Assets</b>		<b>35,280</b>	<b>73,396</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Capital Assets</b>		<b>35,280</b>	<b>73,396</b>	<b>70,000</b>	<b>70,000</b>

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Fund: E500 Ventura County Medical System

Function: Health & Sanitation

Activity: Hospital Care

Ventura County Medical System - 3300

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	755,788,107	741,602,829	825,654,590	825,654,590
Total Revenues	721,404,225	707,527,287	815,135,294	815,135,294
Net Income (Loss)	(34,383,882)	(34,075,542)	(10,519,296)	(10,519,296)
Auth Positions	2,640		2,652	2,652
FTE Positions	2,526.7		2,537.7	2,537.7

Budget Unit Description:



The FY23-24 Actuals reflect the final results for the fund and differ from the draft numbers reported in the FY24-25 budget document.

Ventura County Medical System (VCMS), a department of the Ventura County Health Care Agency (HCA), is a hospital system with two hospital campuses as well as a broad network of ambulatory care clinics. The Ventura County Medical Center (VCMC), the main campus in Ventura, is a general acute care hospital that includes an acute psychiatric hospital, both licensed by the State of California and accredited by The Joint Commission. VCMC is licensed for 180 general inpatient beds and 43 inpatient psychiatric unit beds. The second hospital, Santa Paula Hospital (SPH), is located in the city of Santa Paula. SPH is licensed and accredited as part of VCMC and has 49 licensed general acute inpatient beds.

VCMC is known within the community as a destination of choice for those with complex and critical illness. VCMC is a Level II Trauma Center, and serves all of western half of Ventura County, receiving approximately 60% of the trauma in the entire county. From the expertise of the busy emergency room to the medical surgical wings and critical care, emphasis is placed on patient experience and the best possible outcomes. The surgical department is thriving with advanced trauma services, surgical oncology, neurosurgical, bariatric, orthopedic, otolaryngologic and urologic programs to name a few. VCMC is also known for its Level II Neonatal Intensive Care Unit and Advanced Maternity program offering Vaginal Births after Cesarean Section and a Baby Friendly designation for superior marks in the promotion of newborn bonding and exclusive breast milk feeding.

VCMC has an approved graduate medical education program affiliated with the Keck USC School of Medicine for the training of Family Medicine Physicians. Within the last several years, VCMC has continued to lead the county in graduate medical education by hosting training residents in surgery, orthopedics and family medicine from Community Memorial Hospital.

Santa Paula Hospital is located in the foothills of the Santa Clara River Valley and serves the communities of Santa Paula, Fillmore and Piru. This rural, community hospital provides emergency services, surgical services, acute inpatient care, and imaging including ultrasound, CT scans, and mammography.

Outpatient care is provided by a fully integrated system of primary and specialty care clinics in Ventura County. There are currently 35 clinic sites that provide primary care, specialty care, urgent care, outpatient rehabilitation services, and employee health services. Additional outpatient services include Whole Person Care, Healthcare for the Homeless, One Stop, an outreach and education mobile unit, as well as clinical services at California State University Channel Islands Student Health Center. The clinic network is spread throughout nine communities in Ventura County, bringing healthcare to the residents of the County, providing greater than 500,000 patient visits annually.

\*\*\* In reference to the table below:

Historically VCMC and Ambulatory Care have been combined into Unit 3301. Unit 3320 is a new Unit created to separate the Ambulatory Care budget from VCMC Unit 3301. Currently Unit 3320 is being utilized as PCN control for Ambulatory Care, holding the Salaries and Benefits (S&B) expense beginning in FYE 2025.

Management is still determining whether the Ambulatory Care Services & Supplies (S&S) and revenues will be moved to new Unit 3320 as well. That potential separation is on hold until other decisions are made related to continued use of PeopleSoft for financial reporting or consolidation with the County's financial system VCFMS, and decisions around implementation of a system to meet the State's new requirements for Cost, Efficiency, Productivity & Access (CEPA).

In the meantime, Unit 3320 S&B should be viewed along with Unit 3301, since that is where the Ambulatory Care S&S and revenues are reported. To that end, consolidating the FYE 2026 Appropriations for Unit 3301 of \$591,628,142 with Unit 3320 Appropriations of \$150,996,748 results in total Appropriations of \$742,624,890, and a Net Cost for the combined Unit 3301 and Unit 3320 of \$2,325,949 as compared to the individual Net Cost of Unit 3301 of (\$148,670,799) and Unit 3320 \$150,996,748.

County of Ventura  
State of California  
Operation of Enterprise Fund  
Fiscal Year 2025-26

Fund: E500 Ventura County Medical System  
Service Activity: Hospital Care  
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Other Court Fines	8821	3,973	4,404	0	0
Maddy Emergency Medical Services Fund Revenue	8822	0	69,246	90,000	90,000
Total Fines Forfeitures and Penalties		3,973	73,650	90,000	90,000
Other State Health	9131	270,833	375,000	1,000,000	1,000,000
State Construction Capital	9162	5,021,148	915,438	0	0
State Other	9252	1,050,617	1,922,921	1,673,780	1,673,780
State Aid COVID-19	9258	23,050	0	0	0
Federal Other	9351	2,508,972	4,754,127	2,529,318	2,529,318
Federal Aid COVID-19	9352	1,098,626	338,663	0	0
Other Governmental Agencies	9371	3,675,977	3,382,933	3,050,860	3,050,860
Total Intergovernmental Revenues		13,649,223	11,689,081	8,253,958	8,253,958
Personnel Services	9471	129,039	188,217	215,986	215,986
Health Fees	9581	0	0	1,950,000	1,950,000
Institutional Care And Services Other Discounts Contra	9631	(1,680,669,492)	(2,105,154,030)	(2,298,379,146)	(2,298,379,146)
DSH Supplemental	9632	85,869,390	180,516,361	224,431,459	224,431,459
Institutional Care And Services (1)	9633	2,179,909,655	2,574,234,716	2,836,220,013	2,836,220,013
Other Interfund Revenue	9729	2,875,316	2,749,566	1,500,000	1,500,000
Internal Lease Recovery Revenue	9732	1,046,940	1,078,460	654,597	654,597
Total Charges for Services		589,160,847	653,613,289	766,592,909	766,592,909
Other Sales	9751	897,194	961,625	784,840	784,840
Opioid Settlement	9765	118,528	206,707	443,000	443,000
Contributions And Donations	9770	300,991	93,407	150,000	150,000
Donated Capital Assets	9771	691,965	1,403,371	0	0
Other Non-Governmental Grant Revenue	9780	0	0	1,226,534	1,226,534
Bad Debt Recovery	9788	765,776	447,541	265,781	265,781
Miscellaneous Revenue	9790	19,545,866	5,401,489	4,879,184	4,879,184
Total Miscellaneous Revenues		22,320,320	8,514,140	7,749,339	7,749,339
Total Operating Revenues		625,134,364	673,890,160	782,686,206	782,686,206
Operating Expenses					
Regular Salaries	1101	184,238,734	195,728,978	230,336,071	230,336,071
Extra Help	1102	8,993,584	12,681,918	10,041,148	10,041,148
Overtime	1105	11,796,808	12,129,174	12,351,140	12,351,140

(1) The estimated "Institutional Care and Services" revenues shown are based on projected demand for services at the prices set forth in the proposed 2025-26 VCMS Charge Description Master ("CDM") included herein as appendix C.

Fund: E500 Ventura County Medical System  
Service Activity: Hospital Care  
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Supplemental Payments	1106	28,789,225	31,210,843	31,151,783	31,151,783
Terminations	1107	1,999,336	2,043,136	3,000,000	3,000,000
Call Back Staffing	1108	2,187,876	2,046,512	2,130,949	2,130,949
Retirement Contribution	1121	26,004,684	30,381,612	37,085,425	37,085,425
OASDI Contribution	1122	13,033,926	13,867,123	14,034,858	14,034,858
FICA Medicare	1123	3,442,495	3,710,968	4,136,061	4,136,061
Safe Harbor	1124	406,536	681,082	290,382	290,382
Retiree Health Payment 1099	1128	93,390	100,080	0	0
457 Supplemental Retirement Plan	1130	395,405	526,449	112,072	112,072
Group Insurance	1141	33,633,279	36,757,782	41,252,361	41,252,361
Life Insurance For Department Heads And Management	1142	65,138	67,228	56,802	56,802
State Unemployment Insurance	1143	(5,635)	0	0	0
Management Disability Insurance	1144	346,160	320,950	631,606	631,606
Workers' Compensation Insurance	1165	5,144,083	4,397,615	7,457,202	7,457,202
401K Plan	1171	3,553,506	3,813,812	4,191,001	4,191,001
Legacy Health Reimbursement Arrangement	1172	0	0	808,640	808,640
Salary And Employee Benefits Current Year Adj Increase	1991	3,736,018	4,164,917	4,153,878	4,153,878
Salary And Employee Benefits Current Year Adj Decrease	1992	123,977	52,241	0	0
<b>Total Salaries and Employee Benefits</b>		<b>327,978,523</b>	<b>354,682,419</b>	<b>403,221,379</b>	<b>403,221,379</b>
Clothing And Personal Supplies	2021	31,724	39,031	40,966	40,966
Uniform Allowance	2022	0	0	5,250	5,250
Communications	2031	447,803	334,270	237,337	237,337
Voice Data ISF	2032	4,821,898	4,833,747	4,910,520	4,910,520
Radio Communications ISF	2033	142,950	114,847	134,866	134,866
Food	2041	2,148,921	2,636,899	2,711,587	2,711,587
Kitchen Supplies	2051	431,668	452,872	467,053	467,053
Bedding And Linens Supplies	2052	0	1,422	1,563	1,563
Janitorial Supplies	2054	333,775	669,602	322,720	322,720
Janitorial Services Non ISF	2055	1,891,227	1,493,114	1,770,122	1,770,122
Other Household Expense	2056	184,991	185,973	231,714	231,714
Hazardous Material Disposal	2057	308,129	393,163	520,825	520,825
Housekeeping Grounds ISF Charges	2058	7,190	6,104	7,863	7,863
General Insurance Allocation ISF	2071	3,076,743	3,074,388	3,387,967	3,387,967
Insurance	2072	3,056,037	3,320,846	2,964,522	2,964,522

Fund: E500 Ventura County Medical System  
Service Activity: Hospital Care  
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
General Liability Ultimate Loss Expense 1099	2074	0	18,315	0	0
Equipment Maintenance	2101	1,997,444	2,434,075	2,344,081	2,344,081
Equipment Maintenance Contracts	2102	2,170,419	2,745,666	3,485,598	3,485,598
Maintenance Supplies And Parts	2104	1,901,760	1,933,195	2,102,848	2,102,848
Building And Improvements Supplies And Parts	2111	0	32,807	40,014	40,014
Buildings And Improvements Maintenance	2112	5,895,521	4,357,525	4,425,477	4,425,477
Facilities And Materials Sq Ft Allocation ISF	2114	2,491,822	2,630,245	2,639,746	2,639,746
Facilities Projects ISF	2115	1,181,843	81,211	250,000	250,000
Other Maintenance ISF	2116	471,386	361,611	191,567	191,567
Medical And Laboratory Supplies	2121	44,609,665	48,732,639	51,656,262	51,656,262
Pharmaceuticals	2123	36,573,639	37,682,147	43,090,093	43,090,093
Memberships And Dues	2131	989,238	1,275,649	1,609,264	1,609,264
Cost Allocation Plan Charges	2158	9,347,066	10,767,543	9,831,431	9,831,431
Miscellaneous Expense	2159	2,274,341	(1,015,750)	2,521,226	2,521,226
Office Supplies	2161	725,129	785,799	861,583	861,583
Printing And Binding Non ISF	2162	2,252	1,006	832	832
Books And Publications	2163	63,344	52,836	84,813	84,813
Mail Center ISF	2164	352,214	289,312	405,443	405,443
Purchasing Charges ISF	2165	556,498	721,005	702,131	702,131
Graphics Charges ISF	2166	215,351	241,303	232,238	232,238
Copy Machine Chgs ISF	2167	554,445	647,894	749,583	749,583
Stores ISF	2168	47,900	51,024	72,657	72,657
Postage And Special Delivery	2169	4,274	911	250	250
Miscellaneous Office Expense	2179	88,009	108,024	118,831	118,831
Attorney Services	2185	631,432	523,678	544,147	544,147
Lab Services - Non Medical	2188	(11,300)	0	24,334	24,334
Collection And Billing Services	2191	127,607	145,341	83,681	83,681
Temporary Help	2192	358,536	360,136	298,700	298,700
Marketing And Advertising	2193	129,569	38,216	34,593	34,593
Software Maintenance Agreements	2194	8,781,803	12,727,188	13,820,080	13,820,080
Other Medical Services	2195	6,255,766	5,975,191	6,721,397	6,721,397
Contributions And Grants To Non Governmental Agencies	2196	165,000	165,000	339,900	339,900
Professional Medical Services	2197	72,626,330	77,742,051	79,172,125	79,172,125
Professional Clinical Services	2198	7,568,331	7,523,119	8,337,842	8,337,842
Other Professional And Specialized Services Non ISF	2199	56,025,238	53,524,656	57,660,621	57,660,621

Fund: E500 Ventura County Medical System  
Service Activity: Hospital Care  
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Information Technology ISF	2202	3,581,970	4,576,182	4,425,769	4,425,769
County Geographical Information Systems Expense ISF	2203	294,988	208,353	75,582	75,582
Public Works ISF Charges	2205	0	67,082	75,000	75,000
Special Services ISF	2206	50,570	91,481	15,924	15,924
Employee Benefits ISF	2210	2,599,150	2,639,439	2,792,270	2,792,270
Rent And Leases Equipment Noncounty Owned	2231	2,671,488	3,300,295	3,321,146	3,321,146
Software Subscriptions Non ISF	2236	3,888,094	6,380,552	5,701,518	5,701,518
Building Leases And Rentals Noncounty Owned	2241	2,831,663	1,441,015	55,226	55,226
Building Leases And Rentals County Owned	2242	228,424	233,516	240,521	240,521
Storage Charges ISF	2244	13,006	8,104	9,459	9,459
Storage Charges Non ISF	2245	311,882	344,913	341,655	341,655
Building Lease Non Uniform Guidance	2246	234,349	229,739	236,632	236,632
Internal Lease Recovery Expense - Non Uniform Guidance	2248	80,010	81,354	82,105	82,105
Long Term Lease Other Rent	2249	219,345	242,575	310,720	310,720
Computer Equipment <5000	2261	1,084,938	1,466,696	2,577,346	2,577,346
Furniture And Fixtures <5000	2262	178,638	446,608	715,649	715,649
Minor Equipment	2264	2,517,703	750,822	2,776,748	2,776,748
Library Books And Publications	2271	3,549	0	0	0
Training ISF	2272	721	0	0	0
Education Conference And Seminars	2273	406,081	452,683	399,315	399,315
Private Vehicle Mileage	2291	60,047	60,256	52,682	52,682
Travel Expense	2292	390,452	223,815	236,189	236,189
Freight, Express, Other Delivery	2293	111,571	156,727	160,952	160,952
Gas And Diesel Fuel Non ISF	2294	23,509	75,614	122,138	122,138
Transportation Expense	2299	45,363	57,755	37,344	37,344
Gas And Diesel Fuel ISF	2301	55,251	37,021	69,630	69,630
Transportation Charges ISF	2302	120,740	107,200	119,710	119,710
Motorpool ISF	2303	250,489	243,569	282,636	282,636
Transportation Work Order	2304	15,777	21,490	12,048	12,048
Transportation Charges ISF Non Uniform Guidance	2305	4,404	668	0	0
Utilities	2311	6,027,226	6,067,065	6,531,001	6,531,001
Services And Supplies Current Year Adj Increase	2991	335,838	372,149	463,474	463,474
Services And Supplies Current Year Adj Decrease	2992	0	0	0	0
<b>Total Services and Supplies</b>		<b>310,692,165</b>	<b>321,601,581</b>	<b>344,408,652</b>	<b>344,408,652</b>

Fund: E500 Ventura County Medical System  
Service Activity: Hospital Care  
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Taxes And Assessments	3571	41,475	62,899	592	592
Depreciation Expense	3611	23,176,367	27,971,508	17,231,189	17,231,189
Amortization Expense	3612	0	0	6,783,903	6,783,903
Interfund Expense Administrative	3912	3,853,434	4,063,959	0	0
<b>Total Other Charges</b>		<b>27,071,275</b>	<b>32,098,367</b>	<b>24,015,684</b>	<b>24,015,684</b>
<b>Total Operating Expenses</b>		<b>665,741,964</b>	<b>708,382,367</b>	<b>771,645,715</b>	<b>771,645,715</b>
<b>Operating Income (Loss)</b>		<b>(40,607,600)</b>	<b>(34,492,207)</b>	<b>11,040,491</b>	<b>11,040,491</b>
<b>Nonoperating Revenues</b>					
Investment Income	8911	280,760	1,823,007	595,388	595,388
Investment Income Indirect	8912	13,178	0	0	0
<b>Total Revenue from Use of Money and Property</b>		<b>293,937</b>	<b>1,823,007</b>	<b>595,388</b>	<b>595,388</b>
Gain/Loss on Disposal of Capital Assets	9822	(1,582,449)	(9,961)	0	0
Gain/Loss on Termination of Lease	9852	(125,012)	(389,035)	0	0
<b>Total Other Financing Sources</b>		<b>(1,707,461)</b>	<b>(398,996)</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>		<b>(1,413,523)</b>	<b>1,424,011</b>	<b>595,388</b>	<b>595,388</b>
<b>Nonoperating Expenses</b>					
Interest Long Term Revolving Credit Agreement	3412	41,053	24,748	9,671	9,671
Interest On Lease Purchase Payments	3451	7,294,754	7,055,918	6,843,471	6,843,471
Interest On Other Long Term Debt	3452	0	0	0	0
Interest On Finance Purchase Agreement	3455	15,724	5,860	2,928	2,928
Interest On Lease	3456	95,567	180,133	349,888	349,888
Interest On Interfund Loans	3462	0	12,699,695	14,800,000	14,800,000
<b>Total Other Charges</b>		<b>7,447,098</b>	<b>19,966,354</b>	<b>22,005,958</b>	<b>22,005,958</b>
<b>Total Nonoperating Expenses</b>		<b>7,447,098</b>	<b>19,966,354</b>	<b>22,005,958</b>	<b>22,005,958</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>(49,468,221)</b>	<b>(53,034,550)</b>	<b>(10,370,079)</b>	<b>(10,370,079)</b>
<b>Operating Transfers</b>					
Transfers In From Other Funds	9831	23,992,289	28,058,214	28,445,000	28,445,000
Transfers In Tobacco Settlement	9833	3,408,700	3,408,700	3,408,700	3,408,700
Longterm Debt Proceeds	9841	0	(74,883)	0	0
Insurance Recoveries	9851	1,436,518	821,086	0	0
<b>Total Other Financing Sources</b>		<b>28,837,507</b>	<b>32,213,116</b>	<b>31,853,700</b>	<b>31,853,700</b>

Fund: E500 Ventura County Medical System  
Service Activity: Hospital Care  
Budget Unit: 3300 Ventura County Medical System

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
<b>Total Operating Transfers</b>		<b>28,837,507</b>	<b>32,213,116</b>	<b>31,853,700</b>	<b>31,853,700</b>
<b>Change in Net Position</b>		<b>(20,630,714)</b>	<b>(20,821,434)</b>	<b>21,483,621</b>	<b>21,483,621</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Retirement of Long Term Debt</b>					
Lease Purchase Pymt Principal	3311	11,621,339	12,186,183	12,600,000	12,600,000
Other Loan Payments Principal	3312	270,710	284,330	297,555	297,555
Finance Purchase Agreement Principal	3315	499,087	234,839	108,082	108,082
Lease Principal	3316	5,384,422	5,280,614	5,912,944	5,912,944
Debt Contra	3992	(17,807,592)	(18,017,535)	0	0
<b>Total Other Charges</b>		<b>(32,035)</b>	<b>(31,569)</b>	<b>18,918,581</b>	<b>18,918,581</b>
<b>Total Retirement of Long Term Debt</b>		<b>(32,035)</b>	<b>(31,569)</b>	<b>18,918,581</b>	<b>18,918,581</b>
<b>Capital Assets</b>					
Buildings And Improvements	4111	501,074	249,989	6,270,000	6,270,000
Leasehold Improvements	4115	0	190,515	0	0
Magnolia Clinic Build Out	4221	0	604	0	0
VCMC Pediatric Unit	4241	7,520,535	2,680,184	0	0
Chemistry Analyzer Lab Space Upgrade	4264	0	118,913	0	0
Equipment	4601	6,226,129	4,049,529	4,214,336	4,214,336
Computer Software	4701	1,534,057	998,561	2,000,000	2,000,000
Medical Grade Network	4723	331,304	4,997,382	600,000	600,000
<b>Total Capital Assets</b>		<b>16,113,099</b>	<b>13,285,677</b>	<b>13,084,336</b>	<b>13,084,336</b>
<b>Total Capital Assets</b>		<b>16,113,099</b>	<b>13,285,677</b>	<b>13,084,336</b>	<b>13,084,336</b>

Fund: E510 Ventura County Health Care Plan

Function: Health & Sanitation

Activity: Health

Ventura Co Health Care Plan - 3390

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	90,583,114	89,335,820	89,943,161	89,943,161
Total Revenues	88,004,480	83,978,043	87,508,556	87,508,556
Net Income (Loss)	(2,578,634)	(5,357,777)	(2,434,605)	(2,434,605)
Auth Positions	60		63	61
FTE Positions	60.0		63.0	61.0

Budget Unit Description:  
Ventura County Health Care Plan



Fund: E510 Ventura County Health Care Plan  
Service Activity: Health  
Budget Unit: 3390 Ventura Co Health Care Plan

Operating Detail	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues

Insurance Premiums Internal	9717	82,495,742	82,774,724	86,523,556	86,523,556
<b>Total Charges for Services</b>		<b>82,495,742</b>	<b>82,774,724</b>	<b>86,523,556</b>	<b>86,523,556</b>
Miscellaneous Revenue	9790	165,432	90,972	135,000	135,000
<b>Total Miscellaneous Revenues</b>		<b>165,432</b>	<b>90,972</b>	<b>135,000</b>	<b>135,000</b>
<b>Total Operating Revenues</b>		<b>82,661,174</b>	<b>82,865,697</b>	<b>86,658,556</b>	<b>86,658,556</b>

Operating Expenses

Regular Salaries	1101	4,533,350	5,437,898	6,511,181	6,511,181
Extra Help	1102	101,436	138,297	137,046	137,046
Overtime	1105	57,151	49,416	55,120	55,120
Supplemental Payments	1106	319,263	359,497	367,297	367,297
Terminations	1107	82,215	90,374	0	0
Retirement Contribution	1121	638,644	820,228	898,196	898,196
OASDI Contribution	1122	289,886	356,579	416,843	416,843
FICA Medicare	1123	72,282	88,499	102,547	102,547
Safe Harbor	1124	1,891	3,593	0	0
457 Supplemental Retirement Plan	1130	1,550	2,483	0	0
Group Insurance	1141	717,581	874,803	1,044,081	1,044,081
Life Insurance For Department Heads And Management	1142	1,547	1,773	1,018	1,018
State Unemployment Insurance	1143	(110)	0	0	0
Management Disability Insurance	1144	14,230	15,673	27,263	27,263
Workers' Compensation Insurance	1165	108,397	114,689	178,415	178,415
401K Plan	1171	140,219	158,806	131,509	131,509
Legacy Health Reimbursement Arrangement	1172	0	0	39,200	39,200
Salary And Employee Benefits Current Year Adj Increase	1991	86,557	98,137	0	0
<b>Total Salaries and Employee Benefits</b>		<b>7,166,090</b>	<b>8,610,744</b>	<b>9,909,716</b>	<b>9,909,716</b>
Voice Data ISF	2032	102,888	91,594	94,925	94,925
Housekeeping Grounds ISF Charges	2058	315	0	0	0
General Insurance Allocation ISF	2071	50,966	55,284	58,561	58,561
Insurance	2072	0	0	24,000	24,000
Income Protection Plan Payments	2080	4,149,906	4,243,168	4,458,591	4,458,591
Facilities And Materials Sq Ft Allocation ISF	2114	230,856	218,592	239,781	239,781
Facilities Projects ISF	2115	28,002	3,505	0	0

Fund: E510 Ventura County Health Care Plan  
Service Activity: Health  
Budget Unit: 3390 Ventura Co Health Care Plan

Operating Detail	2023-24	2024-25	2025-26	2025-26
	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Other Maintenance ISF	2116	599	563	10,000
Pharmaceuticals	2123	15,300,256	18,015,003	19,910,176
Memberships And Dues	2131	1,999	4,817	100,000
Cost Allocation Plan Charges	2158	630,363	697,517	550,981
Miscellaneous Expense	2159	323,577	68,884	0
Office Supplies	2161	29,990	29,673	15,000
Printing And Binding Non ISF	2162	260	46	20,000
Mail Center ISF	2164	94,772	88,998	108,610
Purchasing Charges ISF	2165	7,744	9,115	9,220
Graphics Charges ISF	2166	97,664	85,129	80,000
Copy Machine Chgs ISF	2167	11,526	13,068	13,579
Stores ISF	2168	2,662	4,353	1,000
Miscellaneous Office Expense	2179	16,409	2,752	40,000
Attorney Services	2185	31,663	26,618	30,000
Psychiatric Fees	2189	4,087,268	4,361,780	4,566,071
Temporary Help	2192	58,394	24,836	10,000
Software Maintenance Agreements	2194	7,341	14,549	0
Other Medical Services	2195	516,090	536,538	0
Professional Medical Services	2197	48,084,367	49,430,598	46,475,210
Other Professional And Specialized Services Non ISF	2199	1,884,364	1,742,601	2,549,415
Employee Health Services	2201	4,766	4,181	7,430
Information Technology ISF	2202	25,239	77,927	95,633
Special Services ISF	2206	10,403	7,751	10,117
Employee Benefits ISF	2210	78,293	77,345	86,662
Software Subscriptions Non ISF	2236	398,217	438,678	0
Storage Charges ISF	2244	2,431	2,538	2,156
Minor Equipment	2264	55,591	30,532	35,000
Training ISF	2272	0	227	15,000
Education Conference And Seminars	2273	2,000	5,822	10,000
Private Vehicle Mileage	2291	641	1,158	5,000
Travel Expense	2292	2,592	2,992	5,000
Motorpool ISF	2303	426	0	607
Services And Supplies Current Year Adj Increase	2991	7,896	9,263	0
Total Services and Supplies		76,338,734	80,427,994	79,637,725
Taxes And Assessments	3571	73,790	87,385	35,738
Depreciation Expense	3611	89,712	103,241	114,984

Fund: E510 Ventura County Health Care Plan  
Service Activity: Health  
Budget Unit: 3390 Ventura Co Health Care Plan

Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Interfund Expense Administrative	3912	74,349	79,086	100,000	100,000
<b>Total Other Charges</b>		<b>237,851</b>	<b>269,712</b>	<b>250,722</b>	<b>250,722</b>
<b>Total Operating Expenses</b>		<b>83,742,676</b>	<b>89,308,450</b>	<b>89,798,163</b>	<b>89,798,163</b>
<b>Operating Income (Loss)</b>		<b>(1,081,502)</b>	<b>(6,442,753)</b>	<b>(3,139,607)</b>	<b>(3,139,607)</b>
<b>Nonoperating Revenues</b>					
Investment Income	8911	1,173,919	1,112,346	850,000	850,000
<b>Total Revenue from Use of Money and Property</b>		<b>1,173,919</b>	<b>1,112,346</b>	<b>850,000</b>	<b>850,000</b>
Gain/Loss on Disposal of Capital Assets	9822	(234)	0	0	0
<b>Total Other Financing Sources</b>		<b>(234)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Nonoperating Revenues</b>		<b>1,173,685</b>	<b>1,112,346</b>	<b>850,000</b>	<b>850,000</b>
<b>Nonoperating Expenses</b>					
Interest On Software License	3460	(860)	(540)	0	0
Interest To Providers	3479	13,217	27,910	24,998	24,998
<b>Total Other Charges</b>		<b>12,357</b>	<b>27,370</b>	<b>24,998</b>	<b>24,998</b>
<b>Total Nonoperating Expenses</b>		<b>12,357</b>	<b>27,370</b>	<b>24,998</b>	<b>24,998</b>
<b>Income Before Capital Contributions and Transfers</b>		<b>79,826</b>	<b>(5,357,777)</b>	<b>(2,314,605)</b>	<b>(2,314,605)</b>
<b>Change in Net Position</b>		<b>79,826</b>	<b>(5,357,777)</b>	<b>(2,314,605)</b>	<b>(2,314,605)</b>
Net Position - Beginning Balance					
Net Position - Ending Balance					
<b>Capital Assets</b>					
Computer Software	4701	0	0	120,000	120,000
<b>Total Capital Assets</b>		<b>0</b>	<b>0</b>	<b>120,000</b>	<b>120,000</b>
<b>Total Capital Assets</b>		<b>0</b>	<b>0</b>	<b>120,000</b>	<b>120,000</b>