



# ENTERPRISE FUNDS

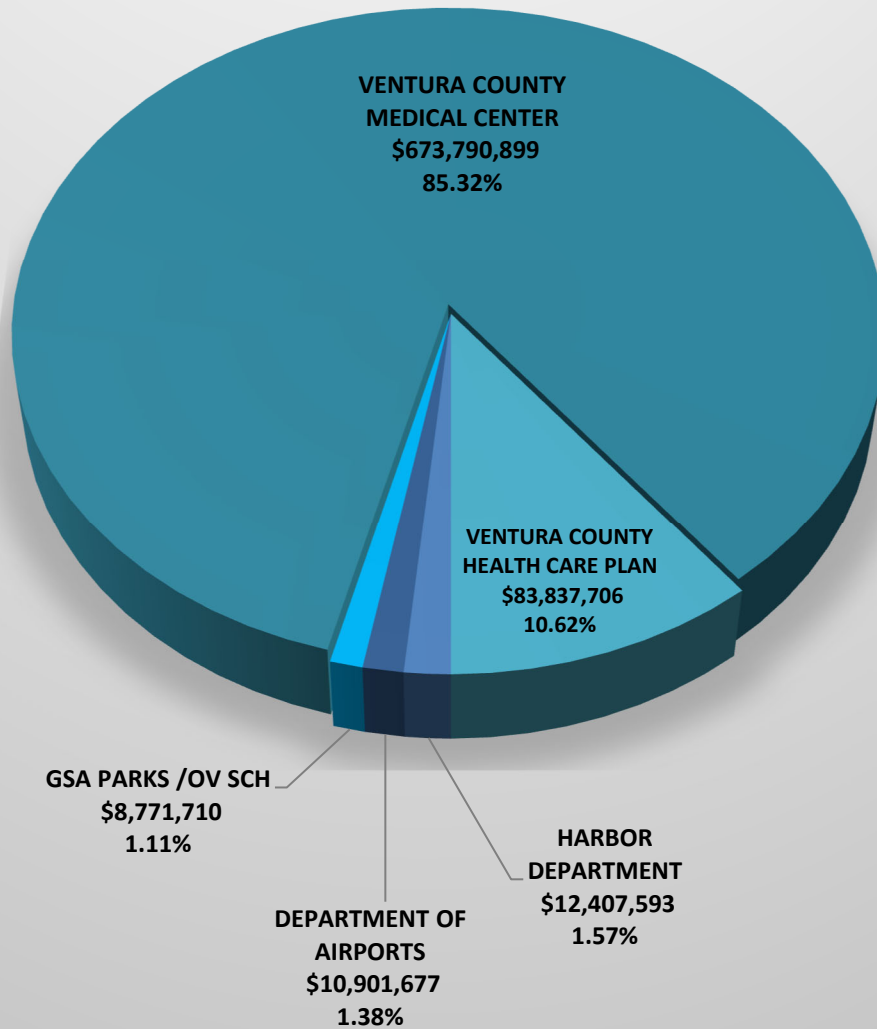
COUNTY OF VENTURA | CALIFORNIA





**COUNTY OF VENTURA**  
**SUMMARY OF FINANCING REQUIREMENTS (USES)**  
**ENTERPRISE FUNDS**  
**FISCAL YEAR 2023-24**

**\$789,709,585**



Excludes Fixed Assets and Retirement of LT Debts

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

**Harbor Administration - 5100**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 11,053,657                    | 10,827,040                         | 12,407,216                          | 12,407,216                      |
| Total Revenues          | 10,723,367                    | 12,026,563                         | 12,147,486                          | 12,147,486                      |
| <b>Net County Costs</b> | <b>(330,290)</b>              | <b>1,199,523</b>                   | <b>(259,730)</b>                    | <b>(259,730)</b>                |
| Auth Positions          | 40                            |                                    | 40                                  | 40                              |
| FTE Positions           | 40.0                          |                                    | 40.0                                | 40.0                            |

Budget Unit Description:

Harbor Administration

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 2023-24 will be making substantial progress in new development, in line with the development direction identified in the Channel Islands Harbor Visioning Process completed in FY 2020-21, with construction beginning on the Casa Sirena Hotel replacement in the first part of the fiscal year.

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

| Operating Detail | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

| Operating Revenue                                   |      |                  |                  |                  |                  |
|---|------|------------------|------------------|------------------|------------------|
| Sales And Use Taxes                                 | 8601 | 244,638          | 261,810          | 270,000          | 270,000          |
| <b>Total Taxes</b>                                  |      | <b>244,638</b>   | <b>261,810</b>   | <b>270,000</b>   | <b>270,000</b>   |
| Commercial Activity Permit                          | 8771 | 13,630           | 14,400           | 16,850           | 16,850           |
| Other Licenses And Permits                          | 8799 | 28,076           | 44,150           | 26,350           | 26,350           |
| <b>Total Licenses Permits and Franchises</b>        |      | <b>41,706</b>    | <b>58,550</b>    | <b>43,200</b>    | <b>43,200</b>    |
| Vehicle Code Fines                                  | 8811 | 18,661           | 18,980           | 17,000           | 17,000           |
| Forfeitures And Penalties                           | 8831 | 6,719            | 18,213           | 15,750           | 15,750           |
| <b>Total Fines Forfeitures and Penalties</b>        |      | <b>25,380</b>    | <b>37,193</b>    | <b>32,750</b>    | <b>32,750</b>    |
| Rents And Concessions                               | 8931 | 765,682          | 870,457          | 767,738          | 767,738          |
| Lease Revenue                                       | 8935 | 1,614,286        | 1,524,629        | 1,857,024        | 1,857,024        |
| CPI Lease Revenue                                   | 8936 | 0                | 4,250            | 4,313            | 4,313            |
| Percentage Lease Revenue                            | 8937 | 1,666,841        | 1,705,470        | 1,394,000        | 1,394,000        |
| Other Lease Revenue                                 | 8938 | 17,700           | 92,539           | 77,000           | 77,000           |
| <b>Total Revenue from Use of Money and Property</b> |      | <b>4,064,509</b> | <b>4,197,346</b> | <b>4,100,075</b> | <b>4,100,075</b> |
| State Other   | 9252 | 544              | 640              | 10,000           | 10,000           |
| Federal Disaster Relief                             | 9301 | 0                | 0                | 150,000          | 150,000          |
| <b>Total Intergovernmental Revenues</b>             |      | <b>544</b>       | <b>640</b>       | <b>160,000</b>   | <b>160,000</b>   |
| Contract Revenue                                    | 9703 | 446,690          | 312,104          | 230,000          | 230,000          |
| Other Interfund Revenue                             | 9729 | 3,000            | 3,000            | 3,000            | 3,000            |
| Cost Allocation Plan Revenue                        | 9731 | 4,225            | 0                | 0                | 0                |
| <b>Total Charges for Services</b>                   |      | <b>453,915</b>   | <b>315,104</b>   | <b>233,000</b>   | <b>233,000</b>   |
| Miscellaneous Prior Year Revenue                    | 9741 | 0                | (100,000)        | 0                | 0                |
| Other Sales   | 9751 | 3,117,551        | 3,335,443        | 3,500,000        | 3,500,000        |
| Cash Overage  | 9789 | 544              | 61               | 0                | 0                |
| Miscellaneous Revenue                               | 9790 | 91,629           | 384,453          | 142,250          | 142,250          |
| <b>Total Miscellaneous Revenues</b>                 |      | <b>3,209,724</b> | <b>3,619,957</b> | <b>3,642,250</b> | <b>3,642,250</b> |
| <b>Total Operating Revenue</b>                      |      | <b>8,040,416</b> | <b>8,490,600</b> | <b>8,481,275</b> | <b>8,481,275</b> |

| Operating Expenses    |      |           |           |           |           |
|-----------------------|------|-----------|-----------|-----------|-----------|
| Regular Salaries      | 1101 | 2,515,181 | 2,587,031 | 3,109,050 | 3,109,050 |
| Extra Help            | 1102 | 126,790   | 173,842   | 253,350   | 253,350   |
| Overtime              | 1105 | 86,315    | 107,996   | 81,375    | 81,375    |
| Supplemental Payments | 1106 | 89,345    | 102,940   | 126,250   | 126,250   |
| Terminations          | 1107 | 232,018   | 205,834   | 59,425    | 59,425    |

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

| Operating Detail                                   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |                  |
|--|-------------------|----------------------------------|------------------------|---|------------------|
| 1  | 2                 | 3                                | 4                      | 5   |                  |
| Retirement Contribution                            | 1121              | 755,145                          | 698,684                | 847,700   | 847,700          |
| OASDI Contribution                                 | 1122              | 101,519                          | 97,861                 | 114,200   | 114,200          |
| FICA Medicare                                      | 1123              | 45,902                           | 46,115                 | 55,125  | 55,125           |
| Safe Harbor  | 1124              | 7,619                            | 1,937                  | 9,300   | 9,300            |
| Retiree Health Payment 1099                        | 1128              | 11,397                           | 0                      | 0   | 0                |
| 457 Supplemental Retirement Plan                   | 1130              | 2,253                            | 5,097                  | 8,925   | 8,925            |
| Group Insurance                                    | 1141              | 441,724                          | 463,121                | 600,450   | 600,450          |
| Life Insurance For Department Heads And Management | 1142              | 1,208                            | 1,194                  | 1,525   | 1,525            |
| State Unemployment Insurance                       | 1143              | 7,346                            | 4,285                  | 0   | 0                |
| Management Disability Insurance                    | 1144              | 8,201                            | 7,554                  | 9,825   | 9,825            |
| Workers' Compensation Insurance                    | 1165              | 108,432                          | 89,530                 | 101,625   | 101,625          |
| 401K Plan  | 1171              | 65,496                           | 63,597                 | 84,775  | 84,775           |
| Capitalized Labor Decrease                         | 1994              | (8,188)                          | (10,875)               | 0   | 0                |
| <b>Total Salaries and Employee Benefits</b>        |                   | <b>4,597,702</b>                 | <b>4,645,744</b>       | <b>5,462,900</b>                                  | <b>5,462,900</b> |
| Clothing And Personal Supplies                     | 2021              | 12,340                           | 13,639                 | 13,500  | 13,500           |
| Uniform Allowance                                  | 2022              | 13,650                           | 16,150                 | 16,300  | 16,300           |
| Communications                                     | 2031              | 10,351                           | 10,046                 | 10,200  | 10,200           |
| Voice Data ISF                                     | 2032              | 28,706                           | 34,226                 | 28,756  | 28,756           |
| Radio Communications ISF                           | 2033              | 12,495                           | 12,765                 | 16,704  | 16,704           |
| Janitorial Supplies                                | 2054              | 42,831                           | 35,394                 | 48,000  | 48,000           |
| Other Household Expense                            | 2056              | 3,756                            | 30,765                 | 6,200   | 6,200            |
| Hazardous Material Disposal                        | 2057              | 3,209                            | 4,058                  | 3,100   | 3,100            |
| Housekeeping Grounds ISF Charges                   | 2058              | 48,260                           | 50,670                 | 50,800  | 50,800           |
| General Insurance Allocation ISF                   | 2071              | 121,988                          | 230,149                | 160,449   | 160,449          |
| Equipment Maintenance Contracts                    | 2102              | 38,925                           | 44,731                 | 41,200  | 41,200           |
| Maintenance Supplies And Parts                     | 2104              | 93,603                           | 99,641                 | 99,500  | 99,500           |
| Road Supplies                                      | 2105              | 7,597                            | 11,851                 | 6,500   | 6,500            |
| Building And Improvements Supplies And Parts       | 2111              | 9,120                            | 5,936                  | 9,000   | 9,000            |
| Buildings And Improvements Maintenance             | 2112              | 1,740                            | 12,407                 | 8,000   | 8,000            |
| Facilities Projects ISF                            | 2115              | 9,329                            | 0                      | 0   | 0                |
| Other Maintenance ISF                              | 2116              | 0                                | 0                      | 0   | 0                |
| Medical And Laboratory Supplies                    | 2121              | 237                              | 103                    | 1,500   | 1,500            |
| Memberships And Dues                               | 2131              | 8,013                            | 2,553                  | 8,500   | 8,500            |
| Cost Allocation Plan Charges                       | 2158              | 105,023                          | 87,770                 | 119,785   | 119,785          |
| Miscellaneous Expense                              | 2159              | 297,367                          | 421,171                | 333,600   | 333,600          |

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

| Operating Detail                                      | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |           |
|---|-------------------|----------------------------------|------------------------|---|-----------|
| 1   | 2                 | 3                                | 4                      | 5   |           |
| Office Supplies                                       | 2161              | 2,932                            | 1,850                  | 3,700   | 3,700     |
| Printing And Binding Non ISF                          | 2162              | 172                              | 0                      | 1,500   | 1,500     |
| Books And Publications                                | 2163              | 199                              | 621                    | 250   | 250       |
| Mail Center ISF                                       | 2164              | 5,084                            | 5,194                  | 5,196   | 5,196     |
| Purchasing Charges ISF                                | 2165              | 19,757                           | 19,148                 | 21,176  | 21,176    |
| Graphics Charges ISF                                  | 2166              | 2,048                            | 1,542                  | 3,450   | 3,450     |
| Copy Machine Chgs ISF                                 | 2167              | 1,339                            | 1,561                  | 1,692   | 1,692     |
| Stores ISF  | 2168              | 0                                | 13                     | 100   | 100       |
| Miscellaneous Office Expense                          | 2179              | 3,095                            | 2,751                  | 3,100   | 3,100     |
| Attorney Services                                     | 2185              | 47,445                           | 114,521                | 200,000   | 200,000   |
| Credit Card Fees                                      | 2190              | 64,518                           | 71,855                 | 86,500  | 86,500    |
| Collection And Billing Services                       | 2191              | 4,070                            | 4,144                  | 4,000   | 4,000     |
| Marketing And Advertising                             | 2193              | 44,062                           | 70,827                 | 80,300  | 80,300    |
| Software Maintenance Agreements                       | 2194              | 2,570                            | 4,298                  | 2,570   | 2,570     |
| Contributions And Grants To Non Governmental Agencies | 2196              | 0                                | 0                      | 50,000  | 50,000    |
| Other Professional And Specialized Services Non ISF   | 2199              | 544,367                          | 600,674                | 974,575   | 974,575   |
| Employee Health Services                              | 2201              | 6,014                            | 18,227                 | 8,900   | 8,900     |
| Information Technology ISF                            | 2202              | 43,454                           | 48,590                 | 58,451  | 58,451    |
| County Geographical Information Systems Expense ISF   | 2203              | 922                              | 1,053                  | 1,923   | 1,923     |
| Public Works ISF Charges                              | 2205              | 1,581                            | 0                      | 0   | 0         |
| Special Services ISF                                  | 2206              | 99                               | 109                    | 100   | 100       |
| Publications And Legal Notices                        | 2221              | 294                              | 1,442                  | 2,000   | 2,000     |
| Rent And Leases Equipment Noncounty Owned             | 2231              | 80,369                           | 112,206                | 93,350  | 93,350    |
| Computer Equipment <5000                              | 2261              | 4,791                            | 184                    | 2,000   | 2,000     |
| Furniture And Fixtures <5000                          | 2262              | 2,534                            | 0                      | 1,000   | 1,000     |
| Minor Equipment                                       | 2264              | 67,928                           | 33,522                 | 61,000  | 61,000    |
| Training ISF  | 2272              | 0                                | 0                      | 750   | 750       |
| Education Conference And Seminars                     | 2273              | 6,650                            | 8,423                  | 8,000   | 8,000     |
| Private Vehicle Mileage                               | 2291              | 6,985                            | 6,664                  | 7,650   | 7,650     |
| Travel Expense  | 2292              | 8,056                            | 6,151                  | 11,100  | 11,100    |
| Gas And Diesel Fuel Non ISF                           | 2294              | 2,523,815                        | 2,721,427              | 2,926,000   | 2,926,000 |
| Transportation Expense                                | 2299              | 58                               | 1,136                  | 4,500   | 4,500     |
| Gas And Diesel Fuel ISF                               | 2301              | 35,152                           | 34,706                 | 38,827  | 38,827    |
| Transportation Charges ISF                            | 2302              | 67,879                           | 83,122                 | 83,982  | 83,982    |

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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| Transportation Work Order                                | 2304              | 4,587                            | 3,397                  | 5,250   |
| Transportation Charges ISF Non Uniform<br>Guidance       | 2305              | 0                                | 0                      | 3,046   |
| Utilities  | 2311              | 279,007                          | 244,969                | 274,600   |
| <b>Total Services and Supplies</b>                       |                   | <b>4,750,371</b>                 | <b>5,348,355</b>       | <b>6,012,132</b>                                  |
| Depreciation Expense                                     | 3611              | 838,153                          | 832,941                | 776,184   |
| Bad Debts  | 3711              | 0                                | 0                      | 156,000   |
| <b>Total Other Charges</b>                               |                   | <b>838,153</b>                   | <b>832,941</b>         | <b>932,184</b>                                    |
| <b>Total Operating Expenses</b>                          |                   | <b>10,186,226</b>                | <b>10,827,040</b>      | <b>12,407,216</b>                                 |
| <b>Operating Income (Loss)</b>                           |                   | <b>(2,145,810)</b>               | <b>(2,336,441)</b>     | <b>(3,925,941)</b>                                |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Investment Income  | 8911              | 50,808                           | 404,084                | 366,450   |
| Lease Interest   | 8915              | 2,364,222                        | 2,532,325              | 2,479,761   |
| <b>Total Revenue from Use of Money and Property</b>      |                   | <b>2,415,029</b>                 | <b>2,936,409</b>       | <b>2,846,211</b>                                  |
| Capital Assets Gain Revenue                              | 9821              | 0                                | 1,982                  | 0   |
| Gain/Loss Revenue Capital Assets                         | 9822              | 0                                | (2,428)                | 0   |
| <b>Total Other Financing Sources</b>                     |                   | <b>0</b>                         | <b>(446)</b>           | <b>0</b>  |
| <b>Total Non-Operating Revenue</b>                       |                   | <b>2,415,029</b>                 | <b>2,935,963</b>       | <b>2,846,211</b>                                  |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Interest On Lease Purchase Payments                      | 3451              | 2,556                            | 0                      | 0   |
| <b>Total Other Charges</b>                               |                   | <b>2,556</b>                     | <b>0</b>               | <b>0</b>  |
| <b>Total Operating Expenses</b>                          |                   | <b>2,556</b>                     | <b>0</b>               | <b>0</b>  |
| <b>Income Before Capital Contributions and Transfers</b> |                   | <b>266,663</b>                   | <b>599,523</b>         | <b>(1,079,730)</b>                                |
| <b>Operating Transfers</b>                               |                   |                                  |                        |   |
| Intrafund Cost Allocation Incr                           | 5121              | (3,736,987)                      | (3,706,470)            | (4,465,405)                                       |
| Intrafund Cost Allocation Decr                           | 5122              | 3,736,987                        | 3,706,470              | 4,465,405   |
| <b>Total Other Financing Uses</b>                        |                   | <b>(0)</b>                       | <b>(0)</b>             | <b>0</b>  |
| Transfers In From Other Funds                            | 9831              | 600,000                          | 600,000                | 820,000   |
| <b>Total Other Financing Sources</b>                     |                   | <b>600,000</b>                   | <b>600,000</b>         | <b>820,000</b>                                    |
| <b>Total Operating Transfers</b>                         |                   | <b>600,000</b>                   | <b>600,000</b>         | <b>820,000</b>                                    |



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

| Operating Detail                          | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|---|-------------------|----------------------------------|------------------------|---|
| 1   | 2                 | 3                                | 4                      | 5   |
| <b>Change in Net Position</b>             | <b>866,663</b>    | <b>1,199,523</b>                 | <b>(259,730)</b>       | <b>(259,730)</b>                                  |
| Net Position - Beginning Balance          |                   |                                  |                        |   |
| Net Position - Ending Balance             |                   |                                  |                        |   |
| <b>Retirement of Long Term Debt</b>       |                   |                                  |                        |   |
| Lease Purchase Pymt Principal             | 3311              | 423,000                          | 0                      | 0   |
| Debt Contra                               | 3992              | (423,000)                        | 0                      | 0   |
| <b>Total Other Charges</b>                |                   | <b>0</b>                         | <b>0</b>               | <b>0</b>  |
| <b>Total Retirement of Long Term Debt</b> |                   | <b>0</b>                         | <b>0</b>               | <b>0</b>  |

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

**Harbor Capital Projects Division - 5150**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 10,223,225                    | 2,429,659                          | 8,976,002                           | 8,976,002                       |
| Total Revenues          | 4                             | (121,684)                          | 100,000                             | 100,000                         |
| <b>Net County Costs</b> | <b>(10,223,221)</b>           | <b>(2,551,343)</b>                 | <b>(8,876,002)</b>                  | <b>(8,876,002)</b>              |

Budget Unit Description:

Harbor Capital Projects Division

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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| <b>Operating Revenue</b>                                 |                   |                                  |                        |   |
| Cost Allocation Plan Revenue                             | 9731              | 6                                | 4                      | 0   |
| Total Charges for Services                               |                   | 6                                | 4                      | 0   |
| <b>Total Operating Revenue</b>                           |                   | <b>6</b>                         | <b>4</b>               | <b>0</b>  |
| <b>Operating Expenses</b>                                |                   |                                  |                        |   |
| Cost Allocation Plan Charges                             | 2158              | 0                                | 0                      | 1   |
| Purchasing Charges ISF                                   | 2165              | 180                              | 216                    | 376   |
| Total Services and Supplies                              |                   | 180                              | 216                    | 377   |
| <b>Total Operating Expenses</b>                          |                   | <b>180</b>                       | <b>216</b>             | <b>377</b>  |
| <b>Operating Income (Loss)</b>                           |                   | <b>(174)</b>                     | <b>(212)</b>           | <b>(377)</b>                                      |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Gain/Loss Revenue Capital Assets                         | 9822              | (946,718)                        | (121,688)              | 0   |
| <b>Total Other Financing Sources</b>                     |                   | <b>(946,718)</b>                 | <b>(121,688)</b>       | <b>0</b>  |
| <b>Total Non-Operating Revenue</b>                       |                   | <b>(946,718)</b>                 | <b>(121,688)</b>       | <b>0</b>  |
| <b>Income Before Capital Contributions and Transfers</b> |                   | <b>(946,892)</b>                 | <b>(121,900)</b>       | <b>(377)</b>                                      |
| <b>Operating Transfers</b>                               |                   |                                  |                        |   |
| Transfers In From Other Funds                            | 9831              | 0                                | 0                      | 100,000   |
| <b>Total Other Financing Sources</b>                     |                   | <b>0</b>                         | <b>0</b>               | <b>100,000</b>                                    |
| <b>Total Operating Transfers</b>                         |                   | <b>0</b>                         | <b>0</b>               | <b>100,000</b>                                    |
| <b>Change in Net Position</b>                            |                   | <b>(946,892)</b>                 | <b>(121,900)</b>       | <b>99,623</b>                                     |
| Net Position - Beginning Balance                         |                   |                                  |                        |   |
| Net Position - Ending Balance                            |                   |                                  |                        |   |
| <b>Capital Assets</b>                                    |                   |                                  |                        |   |
| Land Improvements  | 4012              | 4,375                            | 0                      | 385,625   |
| Buildings And Improvements                               | 4111              | 128,176                          | 25,813                 | 1,000,000   |
| Other Professional And Special Services 1099             | 4118              | 214,776                          | 2,378,188              | 6,190,000   |
| Equipment  | 4601              | 18,340                           | 25,442                 | 1,400,000   |
| <b>Total Capital Assets</b>                              |                   | <b>365,666</b>                   | <b>2,429,443</b>       | <b>8,975,625</b>                                  |

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

| Operating Detail | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

|                           |                |                  |                  |                  |
|---------------------------|----------------|------------------|------------------|------------------|
| <b>Total Fixed Assets</b> | <b>365,666</b> | <b>2,429,443</b> | <b>8,975,625</b> | <b>8,975,625</b> |
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Fund: E300 Airports Enterprise  
 Function: Public Ways & Facilities  
 Activity: Transportation Terminals

**Oxnard Airport - 5000**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 3,140,350                     | 2,895,877                          | 3,164,115                           | 3,164,115                       |
| Total Revenues          | 1,592,096                     | 1,737,039                          | 1,570,182                           | 1,570,182                       |
| <b>Net County Costs</b> | <b>(1,548,254)</b>            | <b>(1,158,838)</b>                 | <b>(1,593,933)</b>                  | <b>(1,593,933)</b>              |
| Auth Positions          | 9                             |                                    | 8                                   | 8                               |
| FTE Positions           | 9.0                           |                                    | 8.0                                 | 8.0                             |

Budget Unit Description:

This budget provides for the ongoing administration, operation, and maintenance of the Oxnard Airport. Prior to 2010, Oxnard Airport provided airline service and remains capable of hosting airlines should market opportunities encourage an airline to initiate new service for Oxnard and the surrounding region in the future. In the interim, Oxnard Airport hosts several businesses that provide general aviation services to and contribute to the local economy. According to a 2019 analysis of economic benefits attributable to the combined airport system, Oxnard Airport provides a total of \$230 million in total economic impact, over 1,764 jobs, and \$115 million in payroll, and is home to 15 thriving businesses.

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

| Operating Detail | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

| Operating Revenue                                   |      |                  |                  |                  |                  |
|---|------|------------------|------------------|------------------|------------------|
| Commercial Activity Permit                          | 8771 | 2,688            | 4,154            | 5,201            | 5,201            |
| Special Use Permit                                  | 8772 | 2,000            | 0                | 0                | 0                |
| <b>Total Licenses Permits and Franchises</b>        |      | <b>4,688</b>     | <b>4,154</b>     | <b>5,201</b>     | <b>5,201</b>     |
| Vehicle Code Fines                                  | 8811 | 707              | 544              | 555              | 555              |
| Forfeitures And Penalties                           | 8831 | 6,134            | 3,923            | 4,274            | 4,274            |
| <b>Total Fines Forfeitures and Penalties</b>        |      | <b>6,841</b>     | <b>4,467</b>     | <b>4,829</b>     | <b>4,829</b>     |
| Rents And Concessions                               | 8931 | 664,945          | 1,018,602        | 1,554,450        | 1,554,450        |
| Lease Revenue                                       | 8935 | 360,914          | 428,598          | 0                | 0                |
| Percentage Lease Revenue                            | 8937 | 139,280          | 0                | 0                | 0                |
| Other Lease Revenue                                 | 8938 | 26,459           | 0                | 0                | 0                |
| <b>Total Revenue from Use of Money and Property</b> |      | <b>1,191,598</b> | <b>1,447,200</b> | <b>1,554,450</b> | <b>1,554,450</b> |
| Federal Aid COVID-19                                | 9352 | 0                | 59,000           | 0                | 0                |
| <b>Total Intergovernmental Revenues</b>             |      | <b>0</b>         | <b>59,000</b>    | <b>0</b>         | <b>0</b>         |
| Liability Insurance                                 | 9718 | 0                | 2,876            | 0                | 0                |
| <b>Total Charges for Services</b>                   |      | <b>0</b>         | <b>2,876</b>     | <b>0</b>         | <b>0</b>         |
| Miscellaneous Revenue                               | 9790 | 6,791            | 4,906            | 5,702            | 5,702            |
| <b>Total Miscellaneous Revenues</b>                 |      | <b>6,791</b>     | <b>4,906</b>     | <b>5,702</b>     | <b>5,702</b>     |
| <b>Total Operating Revenue</b>                      |      | <b>1,209,918</b> | <b>1,522,604</b> | <b>1,570,182</b> | <b>1,570,182</b> |

| Operating Expenses                                 |      |         |         |         |         |
|--|------|---------|---------|---------|---------|
| Regular Salaries                                   | 1101 | 347,576 | 318,423 | 473,966 | 473,966 |
| Overtime   | 1105 | 38,240  | 28,143  | 33,020  | 33,020  |
| Supplemental Payments                              | 1106 | 31,747  | 26,518  | 24,088  | 24,088  |
| Terminations                                       | 1107 | 5,021   | 3,301   | 5,021   | 5,021   |
| Call Back Staffing                                 | 1108 | (1,384) | 3,744   | 0       | 0       |
| Retirement Contribution                            | 1121 | 116,742 | 84,865  | 120,307 | 120,307 |
| OASDI Contribution                                 | 1122 | 12,936  | 13,396  | 16,971  | 16,971  |
| FICA Medicare                                      | 1123 | 6,543   | 5,587   | 7,592   | 7,592   |
| Group Insurance                                    | 1141 | 101,043 | 84,172  | 105,028 | 105,028 |
| Life Insurance For Department Heads And Management | 1142 | 304     | 277     | 320     | 320     |
| State Unemployment Insurance                       | 1143 | 1,115   | 552     | 873     | 873     |
| Workers' Compensation Insurance                    | 1165 | 17,109  | 20,562  | 44,392  | 44,392  |
| 401K Plan  | 1171 | 6,291   | 5,279   | 6,774   | 6,774   |

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

| Operating Detail                                       | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |                  |
|--|-------------------|----------------------------------|------------------------|---|------------------|
| 1  | 2                 | 3                                | 4                      | 5   |                  |
| Salary And Employee Benefits Current Year Adj Increase | 1991              | 260,164                          | 172,997                | 241,431   | 241,431          |
| <b>Total Salaries and Employee Benefits</b>            |                   | <b>943,446</b>                   | <b>767,816</b>         | <b>1,079,783</b>                                  | <b>1,079,783</b> |
| Agricultural   | 2011              | 5,453                            | 16,728                 | 4,380   | 4,380            |
| Clothing And Personal Supplies                         | 2021              | 1,683                            | 72,926                 | 11,691  | 11,691           |
| Uniform Allowance                                      | 2022              | 3,200                            | 4,585                  | 13,500  | 13,500           |
| Communications   | 2031              | 0                                | 1,550                  | 500   | 500              |
| Voice Data ISF   | 2032              | 4,471                            | 5,639                  | 4,542   | 4,542            |
| Radio Communications ISF                               | 2033              | 6,951                            | 7,429                  | 9,989   | 9,989            |
| Janitorial Supplies                                    | 2054              | 0                                | 6,609                  | 2,715   | 2,715            |
| Other Household Expense                                | 2056              | 50,419                           | 58,639                 | 41,962  | 41,962           |
| Hazardous Material Disposal                            | 2057              | 3,835                            | 358                    | 2,175   | 2,175            |
| General Insurance Allocation ISF                       | 2071              | 20,316                           | 73,592                 | 51,710  | 51,710           |
| Equipment Maintenance                                  | 2101              | 5,048                            | 4,182                  | 21,800  | 21,800           |
| Maintenance Supplies And Parts                         | 2104              | 7,405                            | 37,058                 | 44,904  | 44,904           |
| Building And Improvements Supplies And Parts           | 2111              | 15,076                           | 7,164                  | 17,600  | 17,600           |
| Buildings And Improvements Maintenance                 | 2112              | 25,980                           | 185,352                | 237,800   | 237,800          |
| Facilities And Materials Sq Ft Allocation ISF          | 2114              | 0                                | 0                      | 552   | 552              |
| Facilities Projects ISF                                | 2115              | 0                                | 84,136                 | 0   | 0                |
| Medical And Laboratory Supplies                        | 2121              | 0                                | 0                      | 5,000   | 5,000            |
| Memberships And Dues                                   | 2131              | 875                              | 402                    | 1,995   | 1,995            |
| Cost Allocation Plan Charges                           | 2158              | 21,778                           | 27,213                 | 26,087  | 26,087           |
| Miscellaneous Expense                                  | 2159              | 28,964                           | 32,356                 | 46,585  | 46,585           |
| Office Supplies  | 2161              | 0                                | 99                     | 60  | 60               |
| Printing And Binding Non ISF                           | 2162              | 0                                | 0                      | 2,900   | 2,900            |
| Books And Publications                                 | 2163              | 0                                | 129                    | 600   | 600              |
| Purchasing Charges ISF                                 | 2165              | 3,453                            | 3,488                  | 4,001   | 4,001            |
| Graphics Charges ISF                                   | 2166              | 294                              | 0                      | 0   | 0                |
| Stores ISF   | 2168              | 0                                | 0                      | 47  | 47               |
| Miscellaneous Office Expense                           | 2179              | 0                                | 0                      | 600   | 600              |
| Collection And Billing Services                        | 2191              | 0                                | 59,626                 | 56,275  | 56,275           |
| Marketing And Advertising                              | 2193              | 0                                | 4,915                  | 5,000   | 5,000            |
| Other Medical Services                                 | 2195              | 0                                | 120                    | 0   | 0                |
| Contributions And Grants To Non Governmental Agencies  | 2196              | 0                                | 4,000                  | 0   | 0                |
| Other Professional And Specialized Services Non ISF    | 2199              | 68,755                           | 139,718                | 326,874   | 326,874          |



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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |                    |
|--|-------------------|----------------------------------|------------------------|---|--------------------|
| 1  | 2                 | 3                                | 4                      | 5   |                    |
| Employee Health Services                                 | 2201              | 0                                | 3,386                  | 3,743   | 3,743              |
| Information Technology ISF                               | 2202              | 612                              | 0                      | 638   | 638                |
| Public Works ISF Charges                                 | 2205              | 20,993                           | 0                      | 6,000   | 6,000              |
| Publications And Legal Notices                           | 2221              | 0                                | 0                      | 1,408   | 1,408              |
| Rent And Leases Equipment Noncounty Owned                | 2231              | 1,822                            | 34,215                 | 7,200   | 7,200              |
| Building Leases And Rentals Noncounty Owned              | 2241              | 0                                | 21,774                 | 0   | 0                  |
| Computer Equipment <5000                                 | 2261              | 0                                | 1,808                  | 1,500   | 1,500              |
| Furniture And Fixtures <5000                             | 2262              | 0                                | 0                      | 1,300   | 1,300              |
| Installations Electrical Equipment ISF                   | 2263              | 0                                | 0                      | 68  | 68                 |
| Minor Equipment  | 2264              | 0                                | 155                    | 2,500   | 2,500              |
| Education Conference And Seminars                        | 2273              | 1,135                            | 3,595                  | 1,300   | 1,300              |
| Private Vehicle Mileage                                  | 2291              | 625                              | 406                    | 2,400   | 2,400              |
| Travel Expense   | 2292              | 1,878                            | 9,376                  | 41,850  | 41,850             |
| Gas And Diesel Fuel Non ISF                              | 2294              | 5,254                            | 9,289                  | 0   | 0                  |
| Gas And Diesel Fuel ISF                                  | 2301              | 12,508                           | 19,588                 | 14,528  | 14,528             |
| Transportation Charges ISF                               | 2302              | 24,293                           | 30,603                 | 49,169  | 49,169             |
| Transportation Work Order                                | 2304              | 69,097                           | 43,980                 | 58,967  | 58,967             |
| Transportation Charges ISF Non Uniform<br>Guidance       | 2305              | 0                                | 0                      | 1,408   | 1,408              |
| Utilities  | 2311              | 116,433                          | 98,825                 | 130,203   | 130,203            |
| <b>Total Services and Supplies</b>                       |                   | <b>528,604</b>                   | <b>1,115,015</b>       | <b>1,266,026</b>                                  | <b>1,266,026</b>   |
| Depreciation Expense                                     | 3611              | 890,066                          | 841,871                | 803,306   | 803,306            |
| Bad Debts  | 3711              | 0                                | 0                      | 15,000  | 15,000             |
| <b>Total Other Charges</b>                               |                   | <b>890,066</b>                   | <b>841,871</b>         | <b>818,306</b>                                    | <b>818,306</b>     |
| <b>Total Operating Expenses</b>                          |                   | <b>2,362,116</b>                 | <b>2,724,701</b>       | <b>3,164,115</b>                                  | <b>3,164,115</b>   |
| <b>Operating Income (Loss)</b>                           |                   | <b>(1,152,198)</b>               | <b>(1,202,098)</b>     | <b>(1,593,933)</b>                                | <b>(1,593,933)</b> |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |                    |
| Lease Interest   | 8915              | 110,182                          | 124,389                | 0   | 0                  |
| <b>Total Revenue from Use of Money and Property</b>      |                   | <b>110,182</b>                   | <b>124,389</b>         | <b>0</b>  | <b>0</b>           |
| <b>Total Non-Operating Revenue</b>                       |                   | <b>110,182</b>                   | <b>124,389</b>         | <b>0</b>  | <b>0</b>           |
| <b>Income Before Capital Contributions and Transfers</b> |                   | <b>(1,042,016)</b>               | <b>(1,077,709)</b>     | <b>(1,593,933)</b>                                | <b>(1,593,933)</b> |
| <b>Operating Transfers</b>                               |                   |                                  |                        |   |                    |
| Insurance Recoveries                                     | 9851              | 1,957                            | 90,046                 | 0   | 0                  |

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

| Operating Detail                     | 2021-22<br>Actual  | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--------------------------------------|--------------------|----------------------------------|------------------------|---|
| 1                                    | 2                  | 3                                | 4                      | 5   |
| <b>Total Other Financing Sources</b> | <b>1,957</b>       | <b>90,046</b>                    | <b>0</b>               | <b>0</b>  |
| <b>Total Operating Transfers</b>     | <b>1,957</b>       | <b>90,046</b>                    | <b>0</b>               | <b>0</b>  |
| <b>Change in Net Position</b>        | <b>(1,040,059)</b> | <b>(987,663)</b>                 | <b>(1,593,933)</b>     | <b>(1,593,933)</b>                                |
| Net Position - Beginning Balance     |                    |                                  |                        |   |
| Net Position - Ending Balance        |                    |                                  |                        |   |
| <b>Capital Assets</b>                |                    |                                  |                        |   |
| Equipment 4601                       | 13,500             | 171,176                          | 0                      | 0   |
| <b>Total Capital Assets</b>          | <b>13,500</b>      | <b>171,176</b>                   | <b>0</b>               | <b>0</b>  |
| <b>Total Fixed Assets</b>            | <b>13,500</b>      | <b>171,176</b>                   | <b>0</b>               | <b>0</b>  |

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

**Camarillo Airport - 5020**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 6,872,743                     | 5,971,882                          | 7,287,963                           | 7,287,963                       |
| Total Revenues          | 7,119,668                     | 7,687,391                          | 7,437,164                           | 7,437,164                       |
| <b>Net County Costs</b> | <b>246,925</b>                | <b>1,715,509</b>                   | <b>149,201</b>                      | <b>149,201</b>                  |
| Auth Positions          | 27                            |                                    | 29                                  | 29                              |
| FTE Positions           | 27.0                          |                                    | 29.0                                | 29.0                            |

Budget Unit Description:

This budget is a roll-up for the administration, operations and maintenance departments of the Oxnard and Camarillo Airports combined. The combined budgets provide for all the services required to operate both airports separately from capital expenditures or Camarillo Roads & Lighting, budgets for which are provided in separate tabs of this document. Ventura County's airports each provide general aviation services to Ventura County and contribute to the local economy. According to a 2019 analysis of economic benefits attributable to the combined airport system, Ventura County's airports provide a total of \$281 million in total economic impact, over 2,000 jobs, and \$134 million in payroll, and over 75 businesses currently thrive within our two airports' boundaries. In 2020, the total contribution to State, Local, and School Tax revenues from airport business activity topped \$13 million. The Department of Airports also strongly advocates and allocates funds and staff time for public engagement, voluntary programs to reduce noise exposure over residential areas, and inclusion of populations that speak Spanish or Mixteco. The Department of Airports also provides support for youth educational programs and the annual Wings Over Camarillo Air Show at Camarillo Airport.

Camarillo Airport

This budget provides for the ongoing administration, operation, and maintenance of the Camarillo Airport. More than 400 airplanes are permanently based at Camarillo Airport and in 2022 there were nearly 200,000 takeoffs and landings. Camarillo Airport also contributes significantly to the local economy. According to a 2019 analysis of economic benefits attributable to the combined airport system, Camarillo Airport provides a total of \$230 million in total economic impact, over 1,764 jobs, and \$115 million in payroll, and is home to over 60 thriving businesses. Camarillo Airport's business park adds significantly to the revenues of the enterprise fund, which benefits the Department's entire budget and viability as a whole.

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

| Operating Detail | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

| Operating Revenue                                   |      |                  |                  |                  |                  |
|---|------|------------------|------------------|------------------|------------------|
| Commercial Activity Permit                          | 8771 | 22,129           | 37,349           | 52,143           | 52,143           |
| Special Use Permit                                  | 8772 | 5,470            | 436              | 747              | 747              |
| <b>Total Licenses Permits and Franchises</b>        |      | <b>27,599</b>    | <b>37,785</b>    | <b>52,890</b>    | <b>52,890</b>    |
| Vehicle Code Fines                                  | 8811 | 0                | 509              | 0                | 0                |
| Forfeitures And Penalties                           | 8831 | 9,695            | 8,880            | 7,101            | 7,101            |
| <b>Total Fines Forfeitures and Penalties</b>        |      | <b>9,695</b>     | <b>9,389</b>     | <b>7,101</b>     | <b>7,101</b>     |
| Rents And Concessions                               | 8931 | 3,792,265        | 5,023,879        | 7,183,123        | 7,183,123        |
| Lease Revenue                                       | 8935 | 1,064,834        | 809,431          | 0                | 0                |
| Percentage Lease Revenue                            | 8937 | 130,278          | 0                | 0                | 0                |
| Other Lease Revenue                                 | 8938 | 275,812          | 0                | 0                | 0                |
| <b>Total Revenue from Use of Money and Property</b> |      | <b>5,263,189</b> | <b>5,833,310</b> | <b>7,183,123</b> | <b>7,183,123</b> |
| Federal Aid COVID-19                                | 9352 | 0                | 148,000          | 0                | 0                |
| <b>Total Intergovernmental Revenues</b>             |      | <b>0</b>         | <b>148,000</b>   | <b>0</b>         | <b>0</b>         |
| Haz Mat Collections                                 | 9618 | 25,000           | 0                | 0                | 0                |
| NSF Check Charge                                    | 9707 | 125              | 25               | 0                | 0                |
| <b>Total Charges for Services</b>                   |      | <b>25,125</b>    | <b>25</b>        | <b>0</b>         | <b>0</b>         |
| Miscellaneous Revenue                               | 9790 | 146,632          | 56,092           | 46,665           | 46,665           |
| <b>Total Miscellaneous Revenues</b>                 |      | <b>146,632</b>   | <b>56,092</b>    | <b>46,665</b>    | <b>46,665</b>    |
| <b>Total Operating Revenue</b>                      |      | <b>5,472,239</b> | <b>6,084,602</b> | <b>7,289,779</b> | <b>7,289,779</b> |

| Operating Expenses               |      |           |           |           |           |
|----------------------------------|------|-----------|-----------|-----------|-----------|
| Regular Salaries                 | 1101 | 1,412,210 | 1,821,066 | 2,423,076 | 2,423,076 |
| Extra Help                       | 1102 | 8,038     | 4,613     | 0         | 0         |
| Overtime                         | 1105 | 46,291    | 135,224   | 53,006    | 53,006    |
| Supplemental Payments            | 1106 | 49,166    | 83,838    | 85,430    | 85,430    |
| Terminations                     | 1107 | 73,908    | 47,322    | 52,706    | 52,706    |
| Call Back Staffing               | 1108 | 2,614     | 1,199     | 2,582     | 2,582     |
| Retirement Contribution          | 1121 | 280,640   | 343,118   | 424,894   | 424,894   |
| OASDI Contribution               | 1122 | 85,248    | 104,986   | 132,760   | 132,760   |
| FICA Medicare                    | 1123 | 23,264    | 30,079    | 35,326    | 35,326    |
| Safe Harbor                      | 1124 | 0         | 24        | 0         | 0         |
| 457 Supplemental Retirement Plan | 1130 | 362       | 140       | 0         | 0         |
| Group Insurance                  | 1141 | 275,595   | 332,211   | 398,143   | 398,143   |

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

| Operating Detail                                       | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |                  |
|--|-------------------|----------------------------------|------------------------|---|------------------|
| 1  | 2                 | 3                                | 4                      | 5   |                  |
| Life Insurance For Department Heads And Management     | 1142              | 817                              | 932                    | 1,160   | 1,160            |
| State Unemployment Insurance                           | 1143              | 3,800                            | 2,950                  | 4,211   | 4,211            |
| Management Disability Insurance                        | 1144              | 4,850                            | 6,018                  | 8,383   | 8,383            |
| Workers' Compensation Insurance                        | 1165              | 63,910                           | 94,921                 | 156,800   | 156,800          |
| 401K Plan  | 1171              | 29,563                           | 34,323                 | 44,262  | 44,262           |
| Salary And Employee Benefits Current Year Adj Increase | 1991              | 821                              | (1,804)                | 0   | 0                |
| Salary And Employee Benefits Current Year Adj Decrease | 1992              | (260,164)                        | (172,997)              | (241,431)   | (241,431)        |
| Capitalized Labor Decrease                             | 1994              | (6,453)                          | (25,688)               | (10,000)  | (10,000)         |
| <b>Total Salaries and Employee Benefits</b>            |                   | <b>2,094,479</b>                 | <b>2,842,473</b>       | <b>3,571,308</b>                                  | <b>3,571,308</b> |
| Agricultural   | 2011              | 11,749                           | 17,099                 | 44,780  | 44,780           |
| Clothing And Personal Supplies                         | 2021              | 2,565                            | 3,527                  | 11,040  | 11,040           |
| Uniform Allowance                                      | 2022              | 3,932                            | 3,864                  | 4,000   | 4,000            |
| Communications   | 2031              | 19,362                           | 19,576                 | 12,600  | 12,600           |
| Voice Data ISF   | 2032              | 46,088                           | 52,220                 | 44,355  | 44,355           |
| Radio Communications ISF                               | 2033              | 1,274                            | 1,593                  | 2,602   | 2,602            |
| Janitorial Supplies                                    | 2054              | 615                              | 10,496                 | 2,300   | 2,300            |
| Other Household Expense                                | 2056              | 5,351                            | 7,010                  | 18,990  | 18,990           |
| Hazardous Material Disposal                            | 2057              | 6,825                            | 1,265                  | 8,930   | 8,930            |
| Housekeeping Grounds ISF Charges                       | 2058              | 632                              | 0                      | 0   | 0                |
| General Insurance Allocation ISF                       | 2071              | 37,730                           | 136,671                | 268,013   | 268,013          |
| Equipment Maintenance                                  | 2101              | 16,237                           | 4,734                  | 29,144  | 29,144           |
| Maintenance Supplies And Parts                         | 2104              | 27,685                           | 44,718                 | 34,500  | 34,500           |
| Building And Improvements Supplies And Parts           | 2111              | 47,436                           | 19,154                 | 24,500  | 24,500           |
| Buildings And Improvements Maintenance                 | 2112              | 76,884                           | 235,819                | 474,000   | 474,000          |
| Facilities And Materials Sq Ft Allocation ISF          | 2114              | 408                              | 408                    | 431   | 431              |
| Facilities Projects ISF                                | 2115              | 86,755                           | 61,294                 | 0   | 0                |
| Medical And Laboratory Supplies                        | 2121              | 0                                | 0                      | 5,180   | 5,180            |
| Memberships And Dues                                   | 2131              | 7,049                            | 8,048                  | 9,274   | 9,274            |
| Cost Allocation Plan Charges                           | 2158              | 49,736                           | 47,367                 | 62,957  | 62,957           |
| Miscellaneous Expense                                  | 2159              | 37,107                           | 20,538                 | 51,921  | 51,921           |
| Office Supplies  | 2161              | 8,259                            | 3,701                  | 4,525   | 4,525            |
| Printing And Binding Non ISF                           | 2162              | 2,904                            | 1,472                  | 11,252  | 11,252           |
| Books And Publications                                 | 2163              | 610                              | 554                    | 1,860   | 1,860            |
| Mail Center ISF  | 2164              | 5,368                            | 7,991                  | 5,547   | 5,547            |

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

| Operating Detail                                      | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |         |
|---|-------------------|----------------------------------|------------------------|---|---------|
| 1   | 2                 | 3                                | 4                      | 5   |         |
| Purchasing Charges ISF                                | 2165              | 9,260                            | 9,314                  | 9,100   | 9,100   |
| Graphics Charges ISF                                  | 2166              | 1,511                            | 3,536                  | 1,000   | 1,000   |
| Copy Machine Chgs ISF                                 | 2167              | 7,343                            | 8,463                  | 6,565   | 6,565   |
| Stores ISF  | 2168              | 4,904                            | 113                    | 680   | 680     |
| Miscellaneous Office Expense                          | 2179              | 0                                | 509                    | 1,615   | 1,615   |
| Attorney Services                                     | 2185              | 94,830                           | 81,890                 | 57,000  | 57,000  |
| Collection And Billing Services                       | 2191              | 12,738                           | 12,865                 | 13,000  | 13,000  |
| Temporary Help  | 2192              | 0                                | 2,894                  | 0   | 0       |
| Marketing And Advertising                             | 2193              | 1,221                            | 7,417                  | 35,500  | 35,500  |
| Other Medical Services                                | 2195              | 0                                | 360                    | 0   | 0       |
| Contributions And Grants To Non Governmental Agencies | 2196              | 0                                | 269                    | 0   | 0       |
| Other Professional And Specialized Services Non ISF   | 2199              | 199,726                          | 399,981                | 796,941   | 796,941 |
| Employee Health Services                              | 2201              | 2,847                            | 6,654                  | 9,500   | 9,500   |
| Information Technology ISF                            | 2202              | 55,589                           | 52,945                 | 72,890  | 72,890  |
| County Geographical Information Systems Expense ISF   | 2203              | 922                              | 1,014                  | 1,823   | 1,823   |
| Public Works ISF Charges                              | 2205              | 23,757                           | 14,914                 | 111,500   | 111,500 |
| Special Services ISF                                  | 2206              | 1,183                            | 1,257                  | 833   | 833     |
| Publications And Legal Notices                        | 2221              | 0                                | 0                      | 1,708   | 1,708   |
| Rent And Leases Equipment Noncounty Owned             | 2231              | 46,509                           | 46,463                 | 35,800  | 35,800  |
| Building Leases And Rentals Noncounty Owned           | 2241              | 0                                | 2,292                  | 0   | 0       |
| Computer Equipment <5000                              | 2261              | 3,436                            | 20,351                 | 29,947  | 29,947  |
| Furniture And Fixtures <5000                          | 2262              | 1,833                            | 37,572                 | 32,000  | 32,000  |
| Installations Electrical Equipment ISF                | 2263              | 0                                | 0                      | 2,380   | 2,380   |
| Minor Equipment                                       | 2264              | 0                                | 2,567                  | 2,000   | 2,000   |
| Library Books And Publications                        | 2271              | 0                                | 0                      | 610   | 610     |
| Training ISF  | 2272              | 0                                | 0                      | 1,700   | 1,700   |
| Education Conference And Seminars                     | 2273              | 11,473                           | 9,502                  | 21,000  | 21,000  |
| Private Vehicle Mileage                               | 2291              | 5,856                            | 7,342                  | 10,592  | 10,592  |
| Travel Expense  | 2292              | 8,569                            | 13,305                 | 52,050  | 52,050  |
| Gas And Diesel Fuel Non ISF                           | 2294              | 3,977                            | 3,832                  | 5,088   | 5,088   |
| Gas And Diesel Fuel ISF                               | 2301              | 28,004                           | 27,845                 | 33,350  | 33,350  |
| Transportation Charges ISF                            | 2302              | 52,242                           | 53,050                 | 69,899  | 69,899  |
| Transportation Work Order                             | 2304              | 23,395                           | 30,954                 | 25,856  | 25,856  |

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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| Transportation Charges ISF Non Uniform Guidance          | 2305              | 0                                | 2,376                  | 2,376   |
| Utilities  | 2311              | 244,583                          | 363,624                | 258,322   |
| <b>Total Services and Supplies</b>                       |                   | <b>1,348,269</b>                 | <b>1,932,212</b>       | <b>2,835,326</b>                                  |
| Taxes And Assessments                                    | 3571              | 3,526                            | 4,958                  | 5,344   |
| Depreciation Expense                                     | 3611              | 931,512                          | 895,539                | 860,985   |
| Bad Debts  | 3711              | 0                                | 0                      | 15,000  |
| <b>Total Other Charges</b>                               |                   | <b>935,038</b>                   | <b>900,497</b>         | <b>881,329</b>                                    |
| <b>Total Operating Expenses</b>                          |                   | <b>4,377,786</b>                 | <b>5,675,182</b>       | <b>7,287,963</b>                                  |
| <b>Operating Income (Loss)</b>                           |                   | <b>1,094,453</b>                 | <b>409,420</b>         | <b>1,816</b>                                      |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Investment Income  | 8911              | 52,907                           | 502,720                | 147,385   |
| Lease Interest   | 8915              | 1,158,954                        | 1,095,754              | 0   |
| <b>Total Revenue from Use of Money and Property</b>      |                   | <b>1,211,862</b>                 | <b>1,598,474</b>       | <b>147,385</b>                                    |
| <b>Total Non-Operating Revenue</b>                       |                   | <b>1,211,862</b>                 | <b>1,598,474</b>       | <b>147,385</b>                                    |
| <b>Income Before Capital Contributions and Transfers</b> |                   | <b>2,306,315</b>                 | <b>2,007,894</b>       | <b>149,201</b>                                    |
| <b>Operating Transfers</b>                               |                   |                                  |                        |   |
| Contributions To Outside Agencies                        | 3811              | 0                                | 0                      | 0   |
| <b>Total Other Charges</b>                               |                   | <b>0</b>                         | <b>0</b>               | <b>0</b>  |
| Transfers Out To Other Funds                             | 5111              | (46,260)                         | (49,955)               | 0   |
| <b>Total Other Financing Uses</b>                        |                   | <b>(46,260)</b>                  | <b>(49,955)</b>        | <b>0</b>  |
| Insurance Recoveries                                     | 9851              | 3,874                            | 4,316                  | 0   |
| <b>Total Other Financing Sources</b>                     |                   | <b>3,874</b>                     | <b>4,316</b>           | <b>0</b>  |
| <b>Total Operating Transfers</b>                         |                   | <b>(42,386)</b>                  | <b>(45,640)</b>        | <b>0</b>  |
| <b>Change in Net Position</b>                            |                   | <b>2,263,929</b>                 | <b>1,962,254</b>       | <b>149,201</b>                                    |
| Net Position - Beginning Balance                         |                   |                                  |                        |   |
| Net Position - Ending Balance                            |                   |                                  |                        |   |
| <b>Capital Assets</b>                                    |                   |                                  |                        |   |
| Buildings And Improvements                               | 4111              | 188,947                          | 0                      | 0   |



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

| Operating Detail            | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|-----------------------------|-------------------|----------------------------------|------------------------|---|
| 1                           | 2                 | 3                                | 4                      | 5   |
| Equipment 4601              | 0                 | 246,745                          | 0                      | 0   |
| <b>Total Capital Assets</b> | <b>188,947</b>    | <b>246,745</b>                   | <b>0</b>               | <b>0</b>  |
| <b>Total Fixed Assets</b>   | <b>188,947</b>    | <b>246,745</b>                   | <b>0</b>               | <b>0</b>  |

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

**Airports Capital Projects - 5040**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 11,782,232                    | 4,024,446                          | 19,566,851                          | 19,566,851                      |
| Total Revenues          | 8,940,205                     | 6,798,572                          | 17,595,436                          | 17,595,436                      |
| <b>Net County Costs</b> | <b>(2,842,027)</b>            | <b>2,774,126</b>                   | <b>(1,971,415)</b>                  | <b>(1,971,415)</b>              |

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   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| <b>Operating Revenue</b>                                 |                   |                                  |                        |   |
| State Construction Capital                               | 9162              | 0                                | 0                      | 300,000   |
| State Other  | 9252              | 151,698                          | 0                      | 0   |
| Federal Construction                                     | 9291              | 0                                | 29,600                 | 0   |
| Federal Construction Capital                             | 9292              | 0                                | 6,781,242              | 17,295,436  |
| Federal Other  | 9351              | 9,317,407                        | (12,270)               | 0   |
| <b>Total Intergovernmental Revenues</b>                  | <b>9,469,105</b>  | <b>6,798,572</b>                 | <b>17,595,436</b>      | <b>17,595,436</b>                                 |
| <b>Total Operating Revenue</b>                           | <b>9,469,105</b>  | <b>6,798,572</b>                 | <b>17,595,436</b>      | <b>17,595,436</b>                                 |
| <b>Operating Expenses</b>                                |                   |                                  |                        |   |
| Buildings And Improvements Maintenance                   | 2112              | 0                                | 667                    | 0   |
| Facilities Projects ISF                                  | 2115              | 0                                | 1,085                  | 0   |
| Purchasing Charges ISF                                   | 2165              | 12                               | 45                     | 14  |
| Other Professional And Specialized Services Non ISF      | 2199              | 0                                | 0                      | 0   |
| <b>Total Services and Supplies</b>                       | <b>12</b>         | <b>1,797</b>                     | <b>14</b>              | <b>14</b>   |
| Depreciation Expense                                     | 3611              | 350,058                          | 352,583                | 349,686   |
| <b>Total Other Charges</b>                               | <b>350,058</b>    | <b>352,583</b>                   | <b>349,686</b>         | <b>349,686</b>                                    |
| <b>Total Operating Expenses</b>                          | <b>350,070</b>    | <b>354,381</b>                   | <b>349,700</b>         | <b>349,700</b>                                    |
| <b>Operating Income (Loss)</b>                           | <b>9,119,035</b>  | <b>6,444,191</b>                 | <b>17,245,736</b>      | <b>17,245,736</b>                                 |
|  | 0                 | 0                                | 0                      | 0   |
| <b>Income Before Capital Contributions and Transfers</b> | <b>9,119,035</b>  | <b>6,444,191</b>                 | <b>17,245,736</b>      | <b>17,245,736</b>                                 |
|  | 0                 | 0                                | 0                      | 0   |
|  | 0                 | 0                                | 0                      | 0   |
| <b>Change in Net Position</b>                            | <b>9,119,035</b>  | <b>6,444,191</b>                 | <b>17,245,736</b>      | <b>17,245,736</b>                                 |
| Net Position - Beginning Balance                         |                   |                                  |                        |   |
| Net Position - Ending Balance                            |                   |                                  |                        |   |
| <b>Capital Assets</b>                                    |                   |                                  |                        |   |
| Buildings And Improvements                               | 4111              | 12,574,218                       | 3,670,065              | 19,217,151  |
| <b>Total Capital Assets</b>                              | <b>12,574,218</b> | <b>3,670,065</b>                 | <b>19,217,151</b>      | <b>19,217,151</b>                                 |

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

| Operating Detail | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

|                           |                   |                  |                   |                   |
|---------------------------|-------------------|------------------|-------------------|-------------------|
| <b>Total Fixed Assets</b> | <b>12,574,218</b> | <b>3,670,065</b> | <b>19,217,151</b> | <b>19,217,151</b> |
|---------------------------|-------------------|------------------|-------------------|-------------------|

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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<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 97,998                        | 97,320                             | 99,899                              | 99,899                          |
| Total Revenues          | 8,195                         | 14,843                             | 12,113                              | 12,113                          |
| <b>Net County Costs</b> | <b>(89,803)</b>               | <b>(82,476)</b>                    | <b>(87,786)</b>                     | <b>(87,786)</b>                 |

Budget Unit Description:

The Camarillo Utility Enterprise, 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   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| <b>Operating Revenue</b>                                 |                   |                                  |                        |   |
| Assessment And Tax Collection Fees                       | 9411              | 6,431                            | 7,809                  | 10,096  |
| <b>Total Charges for Services</b>                        |                   | <b>6,431</b>                     | <b>7,809</b>           | <b>10,096</b>                                     |
| <b>Total Operating Revenue</b>                           |                   | <b>6,431</b>                     | <b>7,809</b>           | <b>10,096</b>                                     |
| <b>Operating Expenses</b>                                |                   |                                  |                        |   |
| Equipment Maintenance Contracts                          | 2102              | 0                                | 0                      | 3,562   |
| Road Supplies  | 2105              | 0                                | 0                      | 403   |
| Cost Allocation Plan Charges                             | 2158              | 448                              | 377                    | 464   |
| Utilities  | 2311              | 2,924                            | 5,829                  | 5,667   |
| <b>Total Services and Supplies</b>                       |                   | <b>3,372</b>                     | <b>6,206</b>           | <b>10,096</b>                                     |
| Depreciation Expense                                     | 3611              | 91,114                           | 91,114                 | 89,803  |
| <b>Total Other Charges</b>                               |                   | <b>91,114</b>                    | <b>91,114</b>          | <b>89,803</b>                                     |
| <b>Total Operating Expenses</b>                          |                   | <b>94,485</b>                    | <b>97,320</b>          | <b>99,899</b>                                     |
| <b>Operating Income (Loss)</b>                           |                   | <b>(88,054)</b>                  | <b>(89,511)</b>        | <b>(89,803)</b>                                   |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Investment Income  | 8911              | 1,004                            | 7,034                  | 2,017   |
| <b>Total Revenue from Use of Money and Property</b>      |                   | <b>1,004</b>                     | <b>7,034</b>           | <b>2,017</b>                                      |
| <b>Total Non-Operating Revenue</b>                       |                   | <b>1,004</b>                     | <b>7,034</b>           | <b>2,017</b>                                      |
| <b>Income Before Capital Contributions and Transfers</b> |                   | <b>(87,050)</b>                  | <b>(82,476)</b>        | <b>(87,786)</b>                                   |
|  |                   | 0                                | 0                      | 0   |
|  |                   | 0                                | 0                      | 0   |
| <b>Change in Net Position</b>                            |                   | <b>(87,050)</b>                  | <b>(82,476)</b>        | <b>(87,786)</b>                                   |
| Net Position - Beginning Balance                         |                   |                                  |                        |   |
| Net Position - Ending Balance                            |                   |                                  |                        |   |
| <b>Capital Assets</b>                                    |                   |                                  |                        |   |
| Buildings And Improvements                               | 4111              | 0                                | 0                      | 0   |
| <b>Total Capital Assets</b>                              |                   | <b>0</b>                         | <b>0</b>               | <b>0</b>  |

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

**Parks Department - 4760**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 13,306,113                    | 9,075,316                          | 17,527,589                          | 17,527,589                      |
| Total Revenues          | 6,949,206                     | 9,564,846                          | 10,979,030                          | 10,979,030                      |
| <b>Net County Costs</b> | <b>(6,356,907)</b>            | <b>489,530</b>                     | <b>(6,548,559)</b>                  | <b>(6,548,559)</b>              |
| Auth Positions          | 23                            |                                    | 25                                  | 25                              |
| FTE Positions           | 22.0                          |                                    | 24.5                                | 24.5                            |

Budget Unit Description:

The Parks Department plans, develops, maintains, and operates various recreational facilities that provide a wide variety of day use, camping, picnicking, equestrian, and hiking. GSA Parks administers parks, trails, community centers, golf courses and one historical property. The fourteen County regional parks are 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; Kenney Grove in Fillmore, Tapo Canyon and Oak Park in Simi Valley. The four regional/local trails are Ojai Valley, Sulphur Mountain, Piru, and Valley View Trails. The six local parks and community centers are in communities located in the unincorporated areas of the County, Casitas Springs, El Rio, Oak View, Piru, Piru Skate Park, and Saticoy. The historical Mission Aqueduct is in Ventura. There are some recreational facilities operated by private enterprises, through long term leases managed by the department. They include three golf courses, Saticoy Regional in Ventura, Rustic Canyon in Moorpark, and Soule Park in Ojai, and the Steckel Park Campground in Santa Paula.



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

| Operating Detail | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

| Operating Revenue                                   |      |                  |                  |                  |                  |
|---|------|------------------|------------------|------------------|------------------|
| Commercial Activity Permit                          | 8771 | 2,175            | 2,175            | 2,373            | 2,373            |
| Special Use Permit                                  | 8772 | 13,862           | 34,699           | 12,378           | 12,378           |
| <b>Total Licenses Permits and Franchises</b>        |      | <b>16,037</b>    | <b>36,874</b>    | <b>14,751</b>    | <b>14,751</b>    |
| Vehicle Code Fines                                  | 8811 | 74,353           | 17,672           | 23,118           | 23,118           |
| Forfeitures And Penalties                           | 8831 | 0                | 273              | 0                | 0                |
| <b>Total Fines Forfeitures and Penalties</b>        |      | <b>74,353</b>    | <b>17,945</b>    | <b>23,118</b>    | <b>23,118</b>    |
| Rents And Concessions                               | 8931 | 360,546          | 461,782          | 384,929          | 384,929          |
| Service Concession Arrange Rent                     | 8932 | 270,156          | 307,601          | 312,846          | 312,846          |
| Lease Revenue                                       | 8935 | 263,242          | 191,223          | 206,629          | 206,629          |
| CPI Lease Revenue                                   | 8936 | 0                | 70               | 5,004            | 5,004            |
| Percentage Lease Revenue                            | 8937 | 137,369          | 231,204          | 135,242          | 135,242          |
| Other Lease Revenue                                 | 8938 | 57,408           | 240              | 240              | 240              |
| <b>Total Revenue from Use of Money and Property</b> |      | <b>1,088,720</b> | <b>1,192,121</b> | <b>1,044,890</b> | <b>1,044,890</b> |
| State Other   | 9252 | 42,590           | 96,323           | 595,000          | 595,000          |
| <b>Total Intergovernmental Revenues</b>             |      | <b>42,590</b>    | <b>96,323</b>    | <b>595,000</b>   | <b>595,000</b>   |
| Park And Recreation Services                        | 9691 | 5,046,268        | 5,332,363        | 5,201,938        | 5,201,938        |
| NSF Check Charge                                    | 9707 | 60               | 46               | 60               | 60               |
| Other Interfund Revenue                             | 9729 | 0                | 14,721           | 16,829           | 16,829           |
| <b>Total Charges for Services</b>                   |      | <b>5,046,328</b> | <b>5,347,130</b> | <b>5,218,827</b> | <b>5,218,827</b> |
| Contributions And Donations                         | 9770 | 1,000            | 0                | 0                | 0                |
| Developer Contributions                             | 9774 | 10,000           | 347,625          | 0                | 0                |
| Class Action Lawsuit Settlement                     | 9787 | 154,197          | 0                | 0                | 0                |
| Miscellaneous Revenue                               | 9790 | 50,351           | 51,893           | 27,163           | 27,163           |
| <b>Total Miscellaneous Revenues</b>                 |      | <b>215,548</b>   | <b>399,518</b>   | <b>27,163</b>    | <b>27,163</b>    |
| <b>Total Operating Revenue</b>                      |      | <b>6,483,577</b> | <b>7,089,909</b> | <b>6,923,749</b> | <b>6,923,749</b> |

| Operating Expenses      |      |           |           |           |           |
|-------------------------|------|-----------|-----------|-----------|-----------|
| Regular Salaries        | 1101 | 1,128,064 | 1,206,442 | 1,705,676 | 1,705,676 |
| Extra Help              | 1102 | 109,309   | 73,906    | 83,312    | 83,312    |
| Overtime                | 1105 | 59,516    | 58,379    | 71,419    | 71,419    |
| Supplemental Payments   | 1106 | 24,039    | 38,595    | 57,803    | 57,803    |
| Terminations            | 1107 | 71,520    | 3,123     | 0         | 0         |
| Call Back Staffing      | 1108 | 3,080     | 5,084     | 3,080     | 3,080     |
| Retirement Contribution | 1121 | 213,861   | 196,613   | 250,692   | 250,692   |

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

| Operating Detail                                   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |                  |
|--|-------------------|----------------------------------|------------------------|---|------------------|
| 1  | 2                 | 3                                | 4                      | 5   |                  |
| OASDI Contribution                                 | 1122              | 80,871                           | 76,670                 | 136,601   | 136,601          |
| FICA Medicare                                      | 1123              | 21,103                           | 19,738                 | 33,678  | 33,678           |
| Safe Harbor  | 1124              | 1,495                            | 1,417                  | 0   | 0                |
| Retiree Health Payment 1099                        | 1128              | 15,250                           | 15,750                 | 16,440  | 16,440           |
| 457 Supplemental Retirement Plan                   | 1130              | 4,035                            | 3,452                  | 3,267   | 3,267            |
| Group Insurance                                    | 1141              | 267,564                          | 267,969                | 401,322   | 401,322          |
| Life Insurance For Department Heads And Management | 1142              | 799                              | 843                    | 1,048   | 1,048            |
| State Unemployment Insurance                       | 1143              | 3,439                            | 1,978                  | 4,611   | 4,611            |
| Management Disability Insurance                    | 1144              | 1,960                            | 2,011                  | 2,179   | 2,179            |
| Workers' Compensation Insurance                    | 1165              | 65,946                           | 43,420                 | 50,032  | 50,032           |
| 401K Plan  | 1171              | 15,684                           | 13,148                 | 27,264  | 27,264           |
| <b>Total Salaries and Employee Benefits</b>        |                   | <b>2,087,533</b>                 | <b>2,028,539</b>       | <b>2,848,424</b>                                  | <b>2,848,424</b> |
| Clothing And Personal Supplies                     | 2021              | 7,822                            | 8,650                  | 10,640  | 10,640           |
| Uniform Allowance                                  | 2022              | 6,300                            | 9,188                  | 12,600  | 12,600           |
| Communications                                     | 2031              | 10,284                           | 17,508                 | 18,967  | 18,967           |
| Voice Data ISF                                     | 2032              | 9,247                            | 10,131                 | 10,504  | 10,504           |
| Radio Communications ISF                           | 2033              | 8,319                            | 10,539                 | 33,294  | 33,294           |
| Janitorial Supplies                                | 2054              | 69,287                           | 55,640                 | 71,494  | 71,494           |
| Other Household Expense                            | 2056              | 260,396                          | 281,284                | 290,614   | 290,614          |
| Hazardous Material Disposal                        | 2057              | 0                                | 48,305                 | 0   | 0                |
| Housekeeping Grounds ISF Charges                   | 2058              | 274                              | 1,342                  | 818   | 818              |
| General Insurance Allocation ISF                   | 2071              | 69,832                           | 188,325                | 162,157   | 162,157          |
| Equipment Maintenance                              | 2101              | 12,851                           | 9,455                  | 3,463   | 3,463            |
| Maintenance Supplies And Parts                     | 2104              | 86,172                           | 156,210                | 142,680   | 142,680          |
| Building And Improvements Supplies And Parts       | 2111              | 483                              | 2,166                  | 696   | 696              |
| Buildings And Improvements Maintenance             | 2112              | 303,817                          | 549,078                | 739,618   | 739,618          |
| Facilities And Materials Sq Ft Allocation ISF      | 2114              | 26,952                           | 30,504                 | 31,785  | 31,785           |
| Facilities Projects ISF                            | 2115              | 6,141                            | 1,607                  | 6,326   | 6,326            |
| Other Maintenance ISF                              | 2116              | 1,017                            | 3,480                  | 1,047   | 1,047            |
| Medical Claims ISF                                 | 2122              | 72                               | 0                      | 71  | 71               |
| Memberships And Dues                               | 2131              | 0                                | 583                    | 800   | 800              |
| Cash Shortage                                      | 2156              | 2,027                            | (138)                  | 1,500   | 1,500            |
| Cost Allocation Plan Charges                       | 2158              | 84,613                           | 64,486                 | 71,154  | 71,154           |
| Miscellaneous Expense                              | 2159              | 13,857                           | 359,867                | 76,042  | 76,042           |
| Office Supplies                                    | 2161              | 3,771                            | 1,971                  | 5,125   | 5,125            |

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

| Operating Detail                                    | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |                  |
|---|-------------------|----------------------------------|------------------------|---|------------------|
| 1   | 2                 | 3                                | 4                      | 5   |                  |
| Printing And Binding Non ISF                        | 2162              | 19,167                           | 14,927                 | 22,315  | 22,315           |
| Mail Center ISF                                     | 2164              | 639                              | 1,162                  | 1,452   | 1,452            |
| Purchasing Charges ISF                              | 2165              | 11,410                           | 9,566                  | 9,580   | 9,580            |
| Graphics Charges ISF                                | 2166              | 7,496                            | 11,086                 | 16,622  | 16,622           |
| Copy Machine Chgs ISF                               | 2167              | 2,412                            | 3,417                  | 2,348   | 2,348            |
| Stores ISF  | 2168              | 59                               | 0                      | 176   | 176              |
| Miscellaneous Office Expense                        | 2179              | 2,639                            | 2,098                  | 3,333   | 3,333            |
| Attorney Services                                   | 2185              | 28,531                           | 6,804                  | 18,613  | 18,613           |
| Lab Services - Non Medical                          | 2188              | 992                              | 0                      | 992   | 992              |
| Credit Card Fees                                    | 2190              | 89,763                           | 97,366                 | 106,246   | 106,246          |
| Temporary Help                                      | 2192              | 7,120                            | 13,402                 | 57,333  | 57,333           |
| Marketing And Advertising                           | 2193              | 2,700                            | 5,934                  | 2,700   | 2,700            |
| Software Maintenance Agreements                     | 2194              | 19,514                           | 47,255                 | 47,523  | 47,523           |
| Other Professional And Specialized Services Non ISF | 2199              | 286,743                          | 414,894                | 483,515   | 483,515          |
| Employee Health Services                            | 2201              | 5,959                            | 10,613                 | 6,427   | 6,427            |
| Information Technology ISF                          | 2202              | 5,248                            | 8,055                  | 7,421   | 7,421            |
| Public Works ISF Charges                            | 2205              | 24,493                           | 53,710                 | 54,977  | 54,977           |
| Special Services ISF                                | 2206              | 4,508                            | 11,918                 | 4,643   | 4,643            |
| Publications And Legal Notices                      | 2221              | 592                              | 0                      | 592   | 592              |
| Rent And Leases Equipment Noncounty Owned           | 2231              | 33,744                           | 122,048                | 39,742  | 39,742           |
| Storage Charges ISF                                 | 2244              | 0                                | 0                      | 0   | 0                |
| Computer Equipment <5000                            | 2261              | 10,431                           | 7,818                  | 20,300  | 20,300           |
| Furniture And Fixtures <5000                        | 2262              | 9,908                            | 8,258                  | 22,309  | 22,309           |
| Minor Equipment                                     | 2264              | 1,750                            | 1,972                  | 9,440   | 9,440            |
| Education Conference And Seminars                   | 2273              | 711                              | 7,142                  | 1,500   | 1,500            |
| Travel Expense                                      | 2292              | 3,687                            | 3,929                  | 3,500   | 3,500            |
| Gas And Diesel Fuel ISF                             | 2301              | 82,536                           | 80,225                 | 99,112  | 99,112           |
| Transportation Charges ISF                          | 2302              | 229,486                          | 238,564                | 295,418   | 295,418          |
| Motorpool ISF                                       | 2303              | 47                               | 361                    | 126   | 126              |
| Transportation Work Order                           | 2304              | 48,338                           | 63,591                 | 62,823  | 62,823           |
| Transportation Charges ISF Non Uniform Guidance     | 2305              | 0                                | 0                      | 7,141   | 7,141            |
| Utilities   | 2311              | 454,606                          | 489,988                | 576,057   | 576,057          |
| Sewage Treatment Costs                              | 2314              | 64,058                           | 67,901                 | 71,975  | 71,975           |
| <b>Total Services and Supplies</b>                  |                   | <b>2,442,821</b>                 | <b>3,614,183</b>       | <b>3,747,646</b>                                  | <b>3,747,646</b> |
| Rights Of Way Fee Purchase                          | 3551              | 0                                | 228,800                | 0   | 0                |

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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| Depreciation Expense                                     | 3611              | 989,760                          | 946,241                | 895,041   |
| Bad Debts  | 3711              | 813                              | 3,421                  | 3,678   |
| Interfund Expense Administrative                         | 3912              | 596,596                          | 502,543                | 682,312   |
| Prior Year Grant Revenue Repayment                       | 3920              | 154,197                          | 0                      | 0   |
| <b>Total Other Charges</b>                               |                   | <b>1,741,366</b>                 | <b>1,681,005</b>       | <b>1,581,031</b>                                  |
| <b>Total Operating Expenses</b>                          |                   | <b>6,271,721</b>                 | <b>7,323,727</b>       | <b>8,177,101</b>                                  |
| <b>Operating Income (Loss)</b>                           |                   | <b>211,856</b>                   | <b>(233,817)</b>       | <b>(1,253,352)</b>                                |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Investment Income  | 8911              | 20,432                           | 174,378                | 33,514  |
| Lease Interest   | 8915              | 56,152                           | 131,796                | 127,967   |
| <b>Total Revenue from Use of Money and Property</b>      |                   | <b>76,584</b>                    | <b>306,175</b>         | <b>161,481</b>                                    |
| Gain/Loss Revenue Capital Assets                         | 9822              | (130,259)                        | 0                      | 0   |
| <b>Total Other Financing Sources</b>                     |                   | <b>(130,259)</b>                 | <b>0</b>               | <b>0</b>  |
| <b>Total Non-Operating Revenue</b>                       |                   | <b>(53,675)</b>                  | <b>306,175</b>         | <b>161,481</b>                                    |
| <b>Income Before Capital Contributions and Transfers</b> |                   | <b>158,181</b>                   | <b>72,357</b>          | <b>(1,091,871)</b>                                |
| <b>Operating Transfers</b>                               |                   |                                  |                        |   |
| Transfers Out To Other Funds                             | 5111              | (42,590)                         | (112,262)              | (268,450)   |
| <b>Total Other Financing Uses</b>                        |                   | <b>(42,590)</b>                  | <b>(112,262)</b>       | <b>(268,450)</b>                                  |
| Transfers In From Other Funds                            | 9831              | 676,232                          | 668,005                | 643,800   |
| Insurance Recoveries                                     | 9851              | 968                              | 1,500,758              | 3,250,000   |
| <b>Total Other Financing Sources</b>                     |                   | <b>677,200</b>                   | <b>2,168,762</b>       | <b>3,893,800</b>                                  |
| <b>Total Operating Transfers</b>                         |                   | <b>634,610</b>                   | <b>2,056,500</b>       | <b>3,625,350</b>                                  |
| <b>Change in Net Position</b>                            |                   | <b>792,791</b>                   | <b>2,128,858</b>       | <b>2,533,479</b>                                  |
| Net Position - Beginning Balance                         |                   |                                  |                        |   |
| Net Position - Ending Balance                            |                   |                                  |                        |   |
| <b>Capital Assets</b>                                    |                   |                                  |                        |   |
| Land   | 4011              | 0                                | 1,482                  | 0   |
| Land Improvements  | 4012              | 60,483                           | 1,375,462              | 3,803,021   |
| Buildings And Improvements                               | 4111              | 0                                | 0                      | 40,000  |

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

| Operating Detail                       | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |                  |
|--|-------------------|----------------------------------|------------------------|---|------------------|
| 1                                      | 2                 | 3                                | 4                      | 5   |                  |
| Sewer System Improvement               | 4113              | 0                                | 0                      | 75,000  | 75,000           |
| Saticoy Regional Golf Course Clubhouse | 4234              | 22,818                           | 240,003                | 5,020,002   | 5,020,002        |
| Equipment                              | 4601              | 0                                | 22,381                 | 144,015   | 144,015          |
| Computer Software                      | 4701              | 0                                | 0                      | 0   | 0                |
| <b>Total Capital Assets</b>            |                   | <b>83,301</b>                    | <b>1,639,328</b>       | <b>9,082,038</b>                                  | <b>9,082,038</b> |
| <b>Total Fixed Assets</b>              |                   | <b>83,301</b>                    | <b>1,639,328</b>       | <b>9,082,038</b>                                  | <b>9,082,038</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<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 472,431                       | 286,411                            | 452,745                             | 452,745                         |
| Total Revenues          | 317,793                       | 326,477                            | 326,160                             | 326,160                         |
| <b>Net County Costs</b> | <b>(154,638)</b>              | <b>40,066</b>                      | <b>(126,585)</b>                    | <b>(126,585)</b>                |

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 | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

| Operating Revenue                                   |      |                |                |                |                |
|---|------|----------------|----------------|----------------|----------------|
| Penalties And Costs On Delinquent Taxes             | 8841 | 410            | 1,102          | 0              | 0              |
| <b>Total Fines Forfeitures and Penalties</b>        |      | <b>410</b>     | <b>1,102</b>   | <b>0</b>       | <b>0</b>       |
| Rents And Concessions                               | 8931 | 63,964         | 63,196         | 63,126         | 63,126         |
| <b>Total Revenue from Use of Money and Property</b> |      | <b>63,964</b>  | <b>63,196</b>  | <b>63,126</b>  | <b>63,126</b>  |
| Special Assessments                                 | 9421 | 219,034        | 228,634        | 235,176        | 235,176        |
| <b>Total Charges for Services</b>                   |      | <b>219,034</b> | <b>228,634</b> | <b>235,176</b> | <b>235,176</b> |
| Contributions And Donations                         | 9770 | 3,500          | 3,000          | 0              | 0              |
| <b>Total Miscellaneous Revenues</b>                 |      | <b>3,500</b>   | <b>3,000</b>   | <b>0</b>       | <b>0</b>       |
| <b>Total Operating Revenue</b>                      |      | <b>286,909</b> | <b>295,932</b> | <b>298,302</b> | <b>298,302</b> |

| Operating Expenses                                  |      |                |                |                |                |
|---|------|----------------|----------------|----------------|----------------|
| Buildings And Improvements Maintenance              | 2112 | 31,087         | 10,498         | 28,857         | 28,857         |
| Cost Allocation Plan Charges                        | 2158 | 1,082          | 1,074          | 1,372          | 1,372          |
| Miscellaneous Expense                               | 2159 | 0              | 4,365          | 3,500          | 3,500          |
| Purchasing Charges ISF                              | 2165 | 1,148          | 1,046          | 1,072          | 1,072          |
| Attorney Services                                   | 2185 | 1,301          | 618            | 2,342          | 2,342          |
| Other Professional And Specialized Services Non ISF | 2199 | 188,440        | 188,422        | 215,712        | 215,712        |
| <b>Total Services and Supplies</b>                  |      | <b>223,058</b> | <b>206,022</b> | <b>252,855</b> | <b>252,855</b> |
| Depreciation Expense                                | 3611 | 35,543         | 33,971         | 33,854         | 33,854         |
| Interfund Expense Administrative                    | 3912 | 37,600         | 29,675         | 34,691         | 34,691         |
| <b>Total Other Charges</b>                          |      | <b>73,143</b>  | <b>63,645</b>  | <b>68,545</b>  | <b>68,545</b>  |
| <b>Total Operating Expenses</b>                     |      | <b>296,201</b> | <b>269,668</b> | <b>321,400</b> | <b>321,400</b> |

|                                |  |                |               |                 |                 |
|--------------------------------|--|----------------|---------------|-----------------|-----------------|
| <b>Operating Income (Loss)</b> |  | <b>(9,293)</b> | <b>26,264</b> | <b>(23,098)</b> | <b>(23,098)</b> |
|--------------------------------|--|----------------|---------------|-----------------|-----------------|

| Non-Operating Revenue                               |      |              |               |              |              |
|---|------|--------------|---------------|--------------|--------------|
| Investment Income                                   | 8911 | 1,997        | 13,826        | 9,296        | 9,296        |
| <b>Total Revenue from Use of Money and Property</b> |      | <b>1,997</b> | <b>13,826</b> | <b>9,296</b> | <b>9,296</b> |
| <b>Total Non-Operating Revenue</b>                  |      | <b>1,997</b> | <b>13,826</b> | <b>9,296</b> | <b>9,296</b> |

| Non-Operating Revenue                         |      |              |               |              |              |
|---|------|--------------|---------------|--------------|--------------|
| Interest Long Term Revolving Credit Agreement | 3412 | 3,271        | 15,509        | 4,759        | 4,759        |
| <b>Total Other Charges</b>                    |      | <b>3,271</b> | <b>15,509</b> | <b>4,759</b> | <b>4,759</b> |

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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| <b>Total Operating Expenses</b>                          | <b>3,271</b>      | <b>15,509</b>                    | <b>4,759</b>           | <b>4,759</b>                                      |
| <b>Income Before Capital Contributions and Transfers</b> | <b>(10,567)</b>   | <b>24,581</b>                    | <b>(18,561)</b>        | <b>(18,561)</b>                                   |
| <b>Operating Transfers</b>                               |                   |                                  |                        |   |
| Transfers In From Other Funds                            | 9831              | 17,496                           | 18,562                 | 18,562  |
| <b>Total Other Financing Sources</b>                     | <b>17,496</b>     | <b>16,720</b>                    | <b>18,562</b>          | <b>18,562</b>                                     |
| <b>Total Operating Transfers</b>                         | <b>17,496</b>     | <b>16,720</b>                    | <b>18,562</b>          | <b>18,562</b>                                     |
| <b>Change in Net Position</b>                            | <b>6,929</b>      | <b>41,301</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              | 39,912                           | 39,586                 | 39,586  |
| Debt Contra  | 3992              | (39,912)                         | 0                      | 0   |
| <b>Total Other Charges</b>                               | <b>0</b>          | <b>0</b>                         | <b>39,586</b>          | <b>39,586</b>                                     |
| <b>Total Retirement of Long Term Debt</b>                | <b>0</b>          | <b>0</b>                         | <b>39,586</b>          | <b>39,586</b>                                     |
| <b>Capital Assets</b>                                    |                   |                                  |                        |   |
| Buildings And Improvements                               | 4111              | 0                                | 75,000                 | 75,000  |
| Equipment  | 4601              | 0                                | 12,000                 | 12,000  |
| <b>Total Capital Assets</b>                              | <b>0</b>          | <b>1,235</b>                     | <b>87,000</b>          | <b>87,000</b>                                     |
| <b>Total Fixed Assets</b>                                | <b>0</b>          | <b>1,235</b>                     | <b>87,000</b>          | <b>87,000</b>                                     |



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Fund: E500 Ventura County Medical System  
 Function: Health & Sanitation  
 Activity: Hospital Care

**Ventura County Medical System - 3300**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 645,877,268                   | 630,343,697                        | 708,251,517                         | 708,251,517                     |
| Total Revenues          | 597,588,755                   | 609,320,884                        | 665,452,626                         | 665,452,626                     |
| <b>Net County Costs</b> | <b>(48,288,513)</b>           | <b>(21,022,813)</b>                | <b>(42,798,891)</b>                 | <b>(42,798,891)</b>             |
| Auth Positions          | 2,621                         |                                    | 2,628                               | 2,627                           |
| FTE Positions           | 2,409.8                       |                                    | 2,418.6                             | 2,417.6                         |

Budget Unit Description:

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 from Cedars Sinai Medical Center, Cottage Hospital and Community Memorial Hospital.

Santa Paula Hospital is nestled within the foothills of the Santa Clara River Valley and serves the communities of Santa Paula, Fillmore and Piru. These communities are the fastest growing in the county with large housing developments projected within this next decade. As a local hospital, patients enjoy superior and personalized care, ranging from emergency services, surgical services and acute inpatient care including critical care.

Outpatient care is provided by a fully integrated system of primary and specialty care clinics in Ventura County. There are currently 34 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 475,000 patient visits annually.

Prior to fiscal year 2022-23 costs for HCA Administrative and Support Services were budgeted in General Fund Unit 3000 and costs were allocated to various HCA departments including VCMS, the Ventura County Health Care Plan (VCHCP), Public Health (PH) and Behavioral Health (BH). Beginning in fiscal year 2022-23 the use of General Fund Unit 3000 was discontinued, and the HCA Administrative and Support costs are now budgeted in VCMS and allocated to HCA departments including VCHCP, PH and BH.

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

| Operating Detail | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

| Operating Revenue                                      |      |                    |                    |                    |                    |
|--|------|--------------------|--------------------|--------------------|--------------------|
| Other Court Fines                                      | 8821 | 3,507              | 6,279              | 0                  | 0                  |
| Maddy Emergency Medical Services Fund Revenue          | 8822 | 98,706             | 59,809             | 90,000             | 90,000             |
| <b>Total Fines Forfeitures and Penalties</b>           |      | <b>102,213</b>     | <b>66,088</b>      | <b>90,000</b>      | <b>90,000</b>      |
| Other State Health                                     | 9131 | 2,260,469          | 2,113,155          | 250,000            | 250,000            |
| State Construction Capital                             | 9162 | 0                  | 3,533,664          | 8,868,182          | 8,868,182          |
| State Other  | 9252 | 1,793,536          | 1,774,455          | 2,761,938          | 2,761,938          |
| State Aid COVID-19                                     | 9258 | 0                  | 536,041            | 0                  | 0                  |
| Federal Other  | 9351 | 2,062,008          | 7,412,811          | 1,700,000          | 1,700,000          |
| Federal Aid COVID-19                                   | 9352 | 12,328,710         | 6,394,842          | 4,800,000          | 4,800,000          |
| Other Governmental Agencies                            | 9371 | 4,481,271          | 3,890,939          | 3,794,642          | 3,794,642          |
| <b>Total Intergovernmental Revenues</b>                |      | <b>22,925,994</b>  | <b>25,655,908</b>  | <b>22,174,762</b>  | <b>22,174,762</b>  |
| Personnel Services                                     | 9471 | 105,331            | 80,660             | 170,417            | 170,417            |
| Health Fees  | 9581 | 0                  | 0                  | 1,945,006          | 1,945,006          |
| Institutional Care And Services Other Discounts Contra | 9631 | (1,679,174,063)    | (1,850,566,748)    | (1,910,117,485)    | (1,910,117,485)    |
| DSH Supplemental                                       | 9632 | 202,840,532        | 206,948,813        | 171,785,111        | 171,785,111        |
| Institutional Care And Services <sup>(1)</sup>         | 9633 | 2,005,441,826      | 2,182,935,142      | 2,333,027,093      | 2,333,027,093      |
| Other Interfund Revenue                                | 9729 | 0                  | 0                  | 1,517,659          | 1,517,659          |
| Internal Lease Recovery Revenue                        | 9732 | 995,472            | 1,020,942          | 1,046,946          | 1,046,946          |
| <b>Total Charges for Services</b>                      |      | <b>530,209,098</b> | <b>540,418,810</b> | <b>599,374,747</b> | <b>599,374,747</b> |
| Miscellaneous Prior Year Revenue                       | 9741 | 266,231            | 0                  | 0                  | 0                  |
| Other Sales  | 9751 | 486,623            | 619,842            | 826,517            | 826,517            |
| Contributions And Donations                            | 9770 | 4,867              | 82,445             | 300,000            | 300,000            |
| Donated Capital Assets                                 | 9771 | 66,616             | 188,288            | 0                  | 0                  |
| Other Non-Governmental Grant Revenue                   | 9780 | 0                  | 0                  | 260,000            | 260,000            |
| Bad Debt Recovery                                      | 9788 | 1,302,006          | 887,917            | 1,400,000          | 1,400,000          |
| Miscellaneous Revenue                                  | 9790 | 4,474,733          | 10,291,617         | 4,600,000          | 4,600,000          |
| <b>Total Miscellaneous Revenues</b>                    |      | <b>6,601,075</b>   | <b>12,070,109</b>  | <b>7,386,517</b>   | <b>7,386,517</b>   |
| <b>Total Operating Revenue</b>                         |      | <b>559,838,380</b> | <b>578,210,915</b> | <b>629,026,026</b> | <b>629,026,026</b> |

| Operating Expenses |      |             |             |             |             |
|--------------------|------|-------------|-------------|-------------|-------------|
| Regular Salaries   | 1101 | 150,825,234 | 166,867,624 | 202,079,966 | 202,079,966 |
| Extra Help         | 1102 | 7,164,969   | 7,814,685   | 6,590,300   | 6,590,300   |

(1) The estimated "Institutional Care and Services" revenues shown are based on projected demand for services at the prices set forth in the proposed 2023-24 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                                       |      | 2021-22<br>Actual  | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|------|--------------------|----------------------------------|------------------------|---|
| 1  |      | 2                  | 3                                | 4                      | 5   |
| Overtime   | 1105 | 10,300,236         | 11,134,610                       | 9,044,320              | 9,044,320   |
| Supplemental Payments                                  | 1106 | 22,249,647         | 27,481,649                       | 26,598,819             | 26,598,819  |
| Terminations   | 1107 | 1,941,545          | 1,797,726                        | 2,000,000              | 2,000,000   |
| Call Back Staffing                                     | 1108 | 1,923,938          | 2,035,022                        | 1,975,220              | 1,975,220   |
| Retirement Contribution                                | 1121 | 27,405,593         | 29,008,709                       | 28,964,518             | 28,964,518  |
| OASDI Contribution                                     | 1122 | 10,717,156         | 11,735,164                       | 12,219,518             | 12,219,518  |
| FICA Medicare  | 1123 | 2,789,364          | 3,114,399                        | 3,347,796              | 3,347,796   |
| Safe Harbor  | 1124 | 169,787            | 235,993                          | 378,210                | 378,210   |
| Retiree Health Payment 1099                            | 1128 | 64,934             | 90,311                           | 0                      | 0   |
| 457 Supplemental Retirement Plan                       | 1130 | 342,384            | 384,289                          | 0                      | 0   |
| Group Insurance  | 1141 | 29,266,083         | 32,453,966                       | 33,498,979             | 33,498,979  |
| Life Insurance For Department Heads And Management     | 1142 | 58,107             | 64,187                           | 71,522                 | 71,522  |
| State Unemployment Insurance                           | 1143 | 470,351            | 310,599                          | 0                      | 0   |
| Management Disability Insurance                        | 1144 | 290,574            | 318,472                          | 549,539                | 549,539   |
| Workers' Compensation Insurance                        | 1165 | 6,605,537          | 5,205,110                        | 6,178,834              | 6,178,834   |
| 401K Plan  | 1171 | 2,332,799          | 2,893,988                        | 3,544,016              | 3,544,016   |
| Salary And Employee Benefits Current Year Adj Increase | 1991 | 3,296,250          | 3,344,287                        | 7,578,070              | 7,578,070   |
| Salary And Employee Benefits Current Year Adj Decrease | 1992 | (99)               | (993,371)                        | 0                      | 0   |
| <b>Total Salaries and Employee Benefits</b>            |      | <b>278,214,385</b> | <b>305,297,419</b>               | <b>344,619,627</b>     | <b>344,619,627</b>                                |
| Clothing And Personal Supplies                         | 2021 | 40,709             | 38,736                           | 49,784                 | 49,784  |
| Uniform Allowance                                      | 2022 | 0                  | 0                                | 5,906                  | 5,906   |
| Communications   | 2031 | 237,621            | 508,474                          | 414,654                | 414,654   |
| Voice Data ISF   | 2032 | 3,457,474          | 5,026,632                        | 4,520,623              | 4,520,623   |
| Radio Communications ISF                               | 2033 | 181,400            | 186,186                          | 148,074                | 148,074   |
| Food   | 2041 | 1,615,736          | 1,863,490                        | 1,934,842              | 1,934,842   |
| Kitchen Supplies                                       | 2051 | 336,750            | 439,068                          | 466,504                | 466,504   |
| Bedding And Linens Supplies                            | 2052 | 398                | 0                                | 0                      | 0   |
| Janitorial Supplies                                    | 2054 | 418,587            | 312,206                          | 315,602                | 315,602   |
| Janitorial Services Non ISF                            | 2055 | 1,282,214          | 1,579,022                        | 1,613,043              | 1,613,043   |
| Other Household Expense                                | 2056 | 183,196            | 182,491                          | 194,945                | 194,945   |
| Hazardous Material Disposal                            | 2057 | 221,117            | 336,264                          | 244,429                | 244,429   |
| Housekeeping Grounds ISF Charges                       | 2058 | 31,792             | 13,557                           | 1,848                  | 1,848   |
| General Insurance Allocation ISF                       | 2071 | 1,498,273          | 3,370,706                        | 3,214,817              | 3,214,817   |
| Insurance  | 2072 | 2,852,521          | 2,965,760                        | 3,196,608              | 3,196,608   |

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

| Operating Detail                                      | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |            |
|---|-------------------|----------------------------------|------------------------|---|------------|
| 1   | 2                 | 3                                | 4                      | 5   |            |
| General Liability Ultimate Loss Expense 1099          | 2074              | 0                                | 900                    | 1,908   | 1,908      |
| Equipment Maintenance                                 | 2101              | 2,338,156                        | 2,528,030              | 2,340,579   | 2,340,579  |
| Equipment Maintenance Contracts                       | 2102              | 1,875,613                        | 2,436,153              | 2,276,985   | 2,276,985  |
| Maintenance Supplies And Parts                        | 2104              | 1,278,467                        | 1,732,998              | 1,575,415   | 1,575,415  |
| Buildings And Improvements Maintenance                | 2112              | 2,473,534                        | 4,348,454              | 2,947,715   | 2,947,715  |
| Facilities And Materials Sq Ft Allocation ISF         | 2114              | 1,853,750                        | 2,069,189              | 2,350,257   | 2,350,257  |
| Facilities Projects ISF                               | 2115              | 1,135,840                        | 1,385,524              | 1,650,000   | 1,650,000  |
| Other Maintenance ISF                                 | 2116              | 264,896                          | 280,247                | 108,546   | 108,546    |
| Medical And Laboratory Supplies                       | 2121              | 35,677,776                       | 41,580,125             | 42,648,238  | 42,648,238 |
| Pharmaceuticals                                       | 2123              | 27,300,674                       | 30,774,034             | 34,260,329  | 34,260,329 |
| Memberships And Dues                                  | 2131              | 967,968                          | 1,155,930              | 1,303,444   | 1,303,444  |
| Cash Shortage   | 2156              | 0                                | 100                    | 212   | 212        |
| Cost Allocation Plan Charges                          | 2158              | 4,650,035                        | 4,703,707              | 9,465,378   | 9,465,378  |
| Miscellaneous Expense                                 | 2159              | 658,607                          | 616,338                | 677,659   | 677,659    |
| Office Supplies                                       | 2161              | 550,901                          | 716,688                | 557,219   | 557,219    |
| Printing And Binding Non ISF                          | 2162              | 18,445                           | 3,361                  | 15,153  | 15,153     |
| Books And Publications                                | 2163              | 43,488                           | 62,861                 | 53,580  | 53,580     |
| Mail Center ISF                                       | 2164              | 323,112                          | 365,604                | 384,972   | 384,972    |
| Purchasing Charges ISF                                | 2165              | 514,838                          | 519,644                | 553,501   | 553,501    |
| Graphics Charges ISF                                  | 2166              | 217,371                          | 224,454                | 181,641   | 181,641    |
| Copy Machine Chgs ISF                                 | 2167              | 493,973                          | 534,547                | 659,262   | 659,262    |
| Stores ISF  | 2168              | 55,115                           | 48,615                 | 53,491  | 53,491     |
| Postage And Special Delivery                          | 2169              | 9,472                            | 7,509                  | 7,450   | 7,450      |
| Miscellaneous Office Expense                          | 2179              | 101,180                          | 112,957                | 102,924   | 102,924    |
| Attorney Services                                     | 2185              | 622,848                          | 1,001,114              | 728,565   | 728,565    |
| Lab Services - Non Medical                            | 2188              | 34,832                           | 12,488                 | 45,087  | 45,087     |
| Collection And Billing Services                       | 2191              | 193,321                          | 172,098                | 138,178   | 138,178    |
| Temporary Help  | 2192              | 549,857                          | 528,098                | 436,375   | 436,375    |
| Marketing And Advertising                             | 2193              | 39,943                           | 361,172                | 181,127   | 181,127    |
| Software Maintenance Agreements                       | 2194              | 2,165,493                        | 2,192,338              | 3,271,960   | 3,271,960  |
| Other Medical Services                                | 2195              | 1,430,048                        | 5,718,824              | 5,121,328   | 5,121,328  |
| Contributions And Grants To Non Governmental Agencies | 2196              | 165,000                          | 165,000                | 174,900   | 174,900    |
| Professional Medical Services                         | 2197              | 64,224,757                       | 68,551,399             | 79,338,014  | 79,338,014 |
| Professional Clinical Services                        | 2198              | 2,165,503                        | 6,962,498              | 6,951,900   | 6,951,900  |
| Other Professional And Specialized Services Non ISF   | 2199              | 53,081,003                       | 72,268,827             | 61,679,244  | 61,679,244 |

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

| Operating Detail  | 2021-22 | 2022-23               | 2023-24            | 2023-24                                |                    |
|---|---------|-----------------------|--------------------|--|--------------------|
|   | Actual  | Actual X<br>Estimated | Recommended        | Adopted by the<br>Board of Supervisors |                    |
| 1   | 2       | 3                     | 4                  | 5                                      |                    |
| Information Technology ISF                                | 2202    | 1,932,309             | 2,895,276          | 2,788,664                              | 2,788,664          |
| County Geographical Information Systems<br>Expense ISF    | 2203    | 99,316                | 117,051            | 210,324                                | 210,324            |
| Public Works ISF Charges                                  | 2205    | 27,806                | 98,241             | 51,315                                 | 51,315             |
| Special Services ISF                                      | 2206    | 201,430               | 73,153             | 10,888                                 | 10,888             |
| Rent And Leases Equipment Noncounty Owned                 | 2231    | 2,225,206             | 2,872,971          | 3,487,799                              | 3,487,799          |
| Software Subscriptions Non ISF                            | 2236    | 0                     | 678,672            | 0                                      | 0                  |
| Building Leases And Rentals Noncounty Owned               | 2241    | 396,403               | 88,335             | 525,093                                | 525,093            |
| Building Leases And Rentals County Owned                  | 2242    | 257,284               | 242,624            | 470,486                                | 470,486            |
| Storage Charges ISF                                       | 2244    | 7,624                 | 8,171              | 8,732                                  | 8,732              |
| Storage Charges Non ISF                                   | 2245    | 363,828               | 335,732            | 414,271                                | 414,271            |
| Building Lease Non Uniform Guidance                       | 2246    | 207,394               | 220,871            | 428,435                                | 428,435            |
| Internal Lease Recovery Expense - Non Uniform<br>Guidance | 2248    | 50,089                | 50,959             | 51,829                                 | 51,829             |
| Long Term Lease Other Rent                                | 2249    | 0                     | 94,865             | 72,336                                 | 72,336             |
| Computer Equipment <5000                                  | 2261    | 952,314               | 1,836,086          | 597,265                                | 597,265            |
| Furniture And Fixtures <5000                              | 2262    | 212,289               | 189,288            | 106,705                                | 106,705            |
| Minor Equipment   | 2264    | 613,939               | 1,604,315          | 1,357,304                              | 1,357,304          |
| Library Books And Publications                            | 2271    | 106,071               | 116,084            | 198,529                                | 198,529            |
| Training ISF  | 2272    | 9,040                 | 299                | 2,527                                  | 2,527              |
| Education Conference And Seminars                         | 2273    | 406,349               | 604,040            | 274,426                                | 274,426            |
| Private Vehicle Mileage                                   | 2291    | 40,560                | 72,016             | 30,021                                 | 30,021             |
| Travel Expense  | 2292    | 2,761,173             | 247,273            | 306,092                                | 306,092            |
| Freight, Express, Other Delivery                          | 2293    | 109,379               | 115,782            | 114,094                                | 114,094            |
| Gas And Diesel Fuel Non ISF                               | 2294    | 60,740                | (255)              | 87,409                                 | 87,409             |
| Transportation Expense                                    | 2299    | 53,610                | 14,692             | 57,437                                 | 57,437             |
| Gas And Diesel Fuel ISF                                   | 2301    | 45,940                | 56,407             | 53,805                                 | 53,805             |
| Transportation Charges ISF                                | 2302    | 97,485                | 114,708            | 133,247                                | 133,247            |
| Motorpool ISF   | 2303    | 94,406                | 183,528            | 127,896                                | 127,896            |
| Transportation Work Order                                 | 2304    | 21,807                | 13,929             | 16,343                                 | 16,343             |
| Transportation Charges ISF Non Uniform<br>Guidance        | 2305    | 0                     | 0                  | 0                                      | 0                  |
| Utilities   | 2311    | 4,640,308             | 5,944,194          | 6,366,182                              | 6,366,182          |
| Services And Supplies Current Year Adj Increase           | 2991    | 300,425               | 354,325            | 361,082                                | 361,082            |
| Services And Supplies Current Year Adj<br>Decrease        | 2992    | 0                     | (2,987,581)        | 0                                      | 0                  |
| <b>Total Services and Supplies</b>                        |         | <b>236,128,127</b>    | <b>287,220,466</b> | <b>297,274,751</b>                     | <b>297,274,751</b> |

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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| Judgments  | 3511              | 13,299                           | 0                      | 0   |
| Taxes And Assessments                                    | 3571              | 401,847                          | 94,553                 | 80,401  |
| Depreciation Expense                                     | 3611              | 24,131,200                       | 23,490,218             | 19,295,786  |
| Amortization Expense                                     | 3612              | 0                                | 0                      | 5,104,485   |
| Interfund Expense Administrative                         | 3912              | 3,850,760                        | 625,153                | 0   |
| <b>Total Other Charges</b>                               |                   | <b>28,397,107</b>                | <b>24,209,924</b>      | <b>24,480,672</b>                                 |
| <b>Total Operating Expenses</b>                          |                   | <b>542,739,619</b>               | <b>616,727,809</b>     | <b>666,375,050</b>                                |
| <b>Operating Income (Loss)</b>                           |                   | <b>17,098,761</b>                | <b>(38,516,894)</b>    | <b>(37,349,024)</b>                               |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Investment Income  | 8911              | 127,901                          | 250,997                | 130,000   |
| <b>Total Revenue from Use of Money and Property</b>      |                   | <b>127,901</b>                   | <b>250,997</b>         | <b>130,000</b>                                    |
| Gain/Loss Revenue Capital Assets                         | 9822              | 57,921                           | (2,991,295)            | 0   |
| Fa System Sale Proceeds                                  | 9823              | 0                                | 0                      | 0   |
| Gain/Loss on Termination of Lease                        | 9852              | (1,901,254)                      | (340,000)              | 0   |
| <b>Total Other Financing Sources</b>                     |                   | <b>(1,843,333)</b>               | <b>(3,331,295)</b>     | <b>0</b>  |
| <b>Total Non-Operating Revenue</b>                       |                   | <b>(1,715,432)</b>               | <b>(3,080,298)</b>     | <b>130,000</b>                                    |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Interest Long Term Revolving Credit Agreement            | 3412              | 11,833                           | 41,327                 | 10,699  |
| Interest On Lease Purchase Payments                      | 3451              | 7,694,763                        | 7,506,964              | 7,332,688   |
| Interest On Finance Purchase Agreement                   | 3455              | 128,330                          | 29,477                 | 16,242  |
| Interest On Lease  | 3456              | 39,168                           | 69,864                 | 54,220  |
| <b>Total Other Charges</b>                               |                   | <b>7,874,094</b>                 | <b>7,647,632</b>       | <b>7,413,849</b>                                  |
| <b>Total Operating Expenses</b>                          |                   | <b>7,874,094</b>                 | <b>7,647,632</b>       | <b>7,413,849</b>                                  |
| <b>Income Before Capital Contributions and Transfers</b> |                   | <b>7,509,234</b>                 | <b>(49,244,824)</b>    | <b>(44,632,873)</b>                               |
| <b>Operating Transfers</b>                               |                   |                                  |                        |   |
| Contributions To Outside Agencies                        | 3811              | (2,676,732)                      | 0                      | 0   |
| <b>Total Other Charges</b>                               |                   | <b>(2,676,732)</b>               | <b>0</b>               | <b>0</b>  |
| Transfers Out To Other Funds                             | 5111              | 0                                | 0                      | (2,000)   |
| <b>Total Other Financing Uses</b>                        |                   | <b>0</b>                         | <b>0</b>               | <b>(2,000)</b>                                    |
| Transfers In From Other Funds                            | 9831              | 15,865,812                       | 16,918,462             | 19,197,900  |

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

| Operating Detail                          | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|---|-------------------|----------------------------------|------------------------|---|
| 1   | 2                 | 3                                | 4                      | 5   |
| Transfers In Tobacco Settlement           | 9833              | 3,408,700                        | 3,408,700              | 3,408,700   |
| Transfers In In Patient Unit              | 9834              | 13,690,000                       | 13,690,000             | 13,690,000  |
| Longterm Debt Proceeds                    | 9841              | 892,690                          | 173,105                | 0   |
| Insurance Recoveries                      | 9851              | 88,894                           | 0                      | 0   |
| <b>Total Other Financing Sources</b>      |                   | <b>33,946,096</b>                | <b>34,190,267</b>      | <b>36,296,600</b>                                 |
| <b>Total Operating Transfers</b>          |                   | <b>31,269,363</b>                | <b>34,190,267</b>      | <b>36,294,600</b>                                 |
| <b>Change in Net Position</b>             |                   | <b>38,778,598</b>                | <b>(15,054,557)</b>    | <b>(8,338,273)</b>                                |
| Net Position - Beginning Balance          |                   |                                  |                        |   |
| Net Position - Ending Balance             |                   |                                  |                        |   |
| <b>Retirement of Long Term Debt</b>       |                   |                                  |                        |   |
| Lease Purchase Pymt Principal             | 3311              | 10,669,761                       | 11,401,200             | 11,621,339  |
| Other Loan Payments Principal             | 3312              | 589,789                          | 264,628                | 277,395   |
| Finance Purchase Agreement Principal      | 3315              | 7,320,905                        | 1,266,089              | 499,087   |
| Lease Principal                           | 3316              | 4,319,312                        | 5,107,995              | 5,109,972   |
| Debt Contra                               | 3992              | (22,768,620)                     | (18,404,604)           | 0   |
| <b>Total Other Charges</b>                |                   | <b>131,146</b>                   | <b>(364,692)</b>       | <b>17,507,793</b>                                 |
| <b>Total Retirement of Long Term Debt</b> |                   | <b>131,146</b>                   | <b>(364,692)</b>       | <b>17,507,793</b>                                 |
| <b>Capital Assets</b>                     |                   |                                  |                        |   |
| Buildings And Improvements                | 4111              | 631,080                          | 568,284                | 3,920,000   |
| VCMC Pediatric Unit                       | 4241              | 1,218,768                        | 2,862,312              | 0   |
| Equipment                                 | 4601              | 2,563,506                        | 2,790,547              | 13,032,825  |
| Computer Software                         | 4701              | 119,857                          | 111,805                | 0   |
| <b>Total Capital Assets</b>               |                   | <b>4,533,211</b>                 | <b>6,332,948</b>       | <b>16,952,825</b>                                 |
| <b>Total Fixed Assets</b>                 |                   | <b>4,533,211</b>                 | <b>6,332,948</b>       | <b>16,952,825</b>                                 |



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Fund: E510 Ventura County Health Care Plan  
 Function: Health & Sanitation  
 Activity: Health

**Ventura Co Health Care Plan - 3390**

|                         | Final<br>Budget<br>FY 2022-23 | Actual<br>Prior Year<br>FY 2022-23 | Recommended<br>Budget<br>FY 2023-24 | Adopted<br>Budget<br>FY 2023-24 |
|-------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| Total Appropriations    | 85,491,647                    | 81,661,528                         | 83,981,956                          | 83,981,956                      |
| Total Revenues          | 85,537,531                    | 81,664,133                         | 84,170,439                          | 84,170,439                      |
| <b>Net County Costs</b> | <b>45,884</b>                 | <b>2,606</b>                       | <b>188,483</b>                      | <b>188,483</b>                  |
| Auth Positions          | 47                            |                                    | 56                                  | 57                              |
| FTE Positions           | 47.0                          |                                    | 56.0                                | 57.0                            |

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 | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|------------------|-------------------|----------------------------------|------------------------|---|
| 1                | 2                 | 3                                | 4                      | 5   |

| Operating Revenue                       |      |                   |                   |                   |
|---|------|-------------------|-------------------|-------------------|
| State Other                             | 9252 | 0                 | 4,250             | 0                 |
| <b>Total Intergovernmental Revenues</b> |      | <b>0</b>          | <b>4,250</b>      | <b>0</b>          |
| Insurance Premiums Internal             | 9717 | 83,839,196        | 80,855,698        | 83,270,439        |
| <b>Total Charges for Services</b>       |      | <b>83,839,196</b> | <b>80,855,698</b> | <b>83,270,439</b> |
| Miscellaneous Revenue                   | 9790 | 142,125           | 69,336            | 60,000            |
| <b>Total Miscellaneous Revenues</b>     |      | <b>142,125</b>    | <b>69,336</b>     | <b>60,000</b>     |
| <b>Total Operating Revenue</b>          |      | <b>83,981,321</b> | <b>80,929,284</b> | <b>83,330,439</b> |

| Operating Expenses                                     |      |                  |                  |                  |
|--|------|------------------|------------------|------------------|
| Regular Salaries                                       | 1101 | 3,541,426        | 3,783,690        | 4,855,678        |
| Extra Help   | 1102 | 41,448           | 47,457           | 63,473           |
| Overtime   | 1105 | 34,778           | 3,321            | 0                |
| Supplemental Payments                                  | 1106 | 171,196          | 252,340          | 231,925          |
| Terminations   | 1107 | 97,091           | 121,265          | 0                |
| Retirement Contribution                                | 1121 | 684,494          | 717,098          | 789,896          |
| OASDI Contribution                                     | 1122 | 221,798          | 246,759          | 305,520          |
| FICA Medicare  | 1123 | 54,994           | 61,034           | 74,742           |
| Safe Harbor  | 1124 | 0                | 845              | 223              |
| 457 Supplemental Retirement Plan                       | 1130 | 1,273            | 1,447            | 0                |
| Group Insurance  | 1141 | 631,964          | 691,881          | 794,721          |
| Life Insurance For Department Heads And Management     | 1142 | 1,295            | 1,563            | 1,821            |
| State Unemployment Insurance                           | 1143 | 9,211            | 5,973            | 101              |
| Management Disability Insurance                        | 1144 | 10,481           | 13,440           | 19,410           |
| Workers' Compensation Insurance                        | 1165 | 109,998          | 97,297           | 114,623          |
| 401K Plan  | 1171 | 76,115           | 91,478           | 115,984          |
| Salary And Employee Benefits Current Year Adj Increase | 1991 | 62,902           | 107,541          | 0                |
| <b>Total Salaries and Employee Benefits</b>            |      | <b>5,750,465</b> | <b>6,244,431</b> | <b>7,368,117</b> |
| Voice Data ISF   | 2032 | 87,219           | 102,976          | 89,939           |
| Housekeeping Grounds ISF Charges                       | 2058 | 2,958            | 1,942            | 0                |
| General Insurance Allocation ISF                       | 2071 | 22,053           | 50,105           | 50,966           |
| Insurance  | 2072 | 0                | 0                | 24,000           |
| Income Protection Plan Payments                        | 2080 | 3,237,813        | 3,546,594        | 3,771,736        |

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

| Operating Detail                                    | 2021-22 | 2022-23               | 2023-24     | 2023-24                                |
|---|---------|-----------------------|-------------|--|
|   | Actual  | Actual X<br>Estimated | Recommended | Adopted by the<br>Board of Supervisors |
| 1   | 2       | 3                     | 4           | 5                                      |
| Equipment Maintenance Contracts                     | 2102    | 1,663                 | 0           | 0                                      |
| Facilities And Materials Sq Ft Allocation ISF       | 2114    | 205,524               | 215,796     | 230,850                                |
| Other Maintenance ISF                               | 2116    | 984                   | 1,154       | 10,000                                 |
| Pharmaceuticals                                     | 2123    | 11,659,223            | 14,437,613  | 15,311,286                             |
| Memberships And Dues                                | 2131    | 1,010                 | 655         | 113,000                                |
| Cost Allocation Plan Charges                        | 2158    | 514,973               | 425,698     | 630,363                                |
| Miscellaneous Expense                               | 2159    | 135,830               | 101,298     | 0                                      |
| Office Supplies                                     | 2161    | 26,064                | 22,442      | 15,000                                 |
| Printing And Binding Non ISF                        | 2162    | 1,527                 | 53          | 20,000                                 |
| Mail Center ISF                                     | 2164    | 55,087                | 96,476      | 68,937                                 |
| Purchasing Charges ISF                              | 2165    | 7,675                 | 7,100       | 7,744                                  |
| Graphics Charges ISF                                | 2166    | 70,923                | 74,420      | 100,000                                |
| Copy Machine Chgs ISF                               | 2167    | 12,246                | 11,520      | 11,566                                 |
| Stores ISF  | 2168    | 2,227                 | 5,768       | 1,300                                  |
| Miscellaneous Office Expense                        | 2179    | 26,672                | 32,563      | 50,000                                 |
| Attorney Services                                   | 2185    | 35,069                | 16,796      | 32,000                                 |
| Psychiatric Fees                                    | 2189    | 4,539,009             | 4,051,963   | 3,892,332                              |
| Temporary Help                                      | 2192    | 62,514                | 3,231       | 30,000                                 |
| Software Maintenance Agreements                     | 2194    | 6,771                 | 4,286       | 0                                      |
| Other Medical Services                              | 2195    | 0                     | 483,895     | 0                                      |
| Professional Medical Services                       | 2197    | 59,784,987            | 49,365,965  | 48,814,948                             |
| Other Professional And Specialized Services Non ISF | 2199    | (4,322,245)           | 1,638,993   | 2,703,041                              |
| Employee Health Services                            | 2201    | 1,434                 | 786         | 3,000                                  |
| Information Technology ISF                          | 2202    | 19,907                | 22,449      | 24,509                                 |
| Special Services ISF                                | 2206    | 5,939                 | 5,971       | 7,791                                  |
| Software Subscriptions Non ISF                      | 2236    | 0                     | 5,323       | 0                                      |
| Storage Charges ISF                                 | 2244    | 2,036                 | 2,341       | 2,285                                  |
| Computer Equipment <5000                            | 2261    | 26,655                | 0           | 0                                      |
| Minor Equipment                                     | 2264    | 24,409                | 57,227      | 60,000                                 |
| Training ISF  | 2272    | 0                     | 0           | 15,000                                 |
| Education Conference And Seminars                   | 2273    | 13,196                | 6,901       | 10,000                                 |
| Private Vehicle Mileage                             | 2291    | 192                   | 483         | 10,000                                 |
| Travel Expense                                      | 2292    | 2,592                 | 4,715       | 5,000                                  |
| Motorpool ISF                                       | 2303    | 426                   | 425         | 526                                    |
| Services And Supplies Current Year Adj Increase     | 2991    | 5,664                 | 19,270      | 0                                      |

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

| Operating Detail   | 2021-22<br>Actual | 2022-23<br>Actual X<br>Estimated | 2023-24<br>Recommended | 2023-24<br>Adopted by the<br>Board of Supervisors |
|--|-------------------|----------------------------------|------------------------|---|
| 1  | 2                 | 3                                | 4                      | 5   |
| Total Services and Supplies                              | 76,280,224        | 74,825,191                       | 76,117,119             | 76,117,119  |
| Taxes And Assessments                                    | 3571 84,620       | 129,129                          | 65,367                 | 65,367  |
| Depreciation Expense                                     | 3611 623,163      | 380,645                          | 167,103                | 167,103   |
| Interfund Expense Administrative                         | 3912 0            | 0                                | 100,000                | 100,000   |
| Total Other Charges                                      | 707,783           | 509,774                          | 332,470                | 332,470   |
| <b>Total Operating Expenses</b>                          | <b>82,738,472</b> | <b>81,579,396</b>                | <b>83,817,706</b>      | <b>83,817,706</b>                                 |
| <b>Operating Income (Loss)</b>                           | <b>1,242,849</b>  | <b>(650,111)</b>                 | <b>(487,267)</b>       | <b>(487,267)</b>                                  |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Investment Income  | 8911 96,139       | 734,849                          | 840,000                | 840,000   |
| <b>Total Revenue from Use of Money and Property</b>      | <b>96,139</b>     | <b>734,849</b>                   | <b>840,000</b>         | <b>840,000</b>                                    |
| <b>Total Non-Operating Revenue</b>                       | <b>96,139</b>     | <b>734,849</b>                   | <b>840,000</b>         | <b>840,000</b>                                    |
| <b>Non-Operating Revenue</b>                             |                   |                                  |                        |   |
| Interest To Providers                                    | 3479 62,586       | 10,729                           | 20,000                 | 20,000  |
| <b>Total Other Charges</b>                               | <b>62,586</b>     | <b>10,729</b>                    | <b>20,000</b>          | <b>20,000</b>                                     |
| <b>Total Operating Expenses</b>                          | <b>62,586</b>     | <b>10,729</b>                    | <b>20,000</b>          | <b>20,000</b>                                     |
| <b>Income Before Capital Contributions and Transfers</b> | <b>1,276,402</b>  | <b>74,009</b>                    | <b>332,733</b>         | <b>332,733</b>                                    |
|  | 0                 | 0                                | 0                      | 0   |
|  | 0                 | 0                                | 0                      | 0   |
| <b>Change in Net Position</b>                            | <b>1,276,402</b>  | <b>74,009</b>                    | <b>332,733</b>         | <b>332,733</b>                                    |
| Net Position - Beginning Balance                         |                   |                                  |                        |   |
| Net Position - Ending Balance                            |                   |                                  |                        |   |
| <b>Capital Assets</b>                                    |                   |                                  |                        |   |
| Computer Software  | 4701 130,909      | 71,404                           | 144,250                | 144,250   |
| <b>Total Capital Assets</b>                              | <b>130,909</b>    | <b>71,404</b>                    | <b>144,250</b>         | <b>144,250</b>                                    |
| <b>Total Fixed Assets</b>                                | <b>130,909</b>    | <b>71,404</b>                    | <b>144,250</b>         | <b>144,250</b>                                    |

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