

FUND: S600 - VENTURA COUNTY FIRE PROTECTION
 GOVERNING BOARD
 BOARD OF SUPERVISORS

VENTURA COUNTY FIRE PROTECTION DISTRICT - 2700

BUDGET OVERVIEW

	FINAL BUDGET FY 2016-17	ACTUAL PRIOR YEAR FY 2016-17	REQUESTED BUDGET FY 2017-18	RECOMMENDED BUDGET FY 2017-18	ADOPTED BUDGET FY 2017-18
TOTAL APPROPRIATIONS	183,838,094	157,506,606	178,618,708	178,618,708	178,618,708
TOTAL REVENUES	151,424,033	165,915,576	156,441,196	156,441,196	156,441,196
NET COUNTY COST	32,414,061	(8,408,970)	22,177,512	22,177,512	22,177,512
AUTH POSITIONS	0	0	598	598	598
FTE POSITIONS	0	0	597	597	597

BUDGET UNIT DESCRIPTION:

The Ventura County Fire Protection District is a dependent special district within the county that was created by a special election, held in 1928, to provide services for the unincorporated areas of the county and six cities in the county - Thousand Oaks, Simi Valley, Moorpark, Camarillo, Port Hueneme and Ojai. The purpose of the Fire District is to protect life and property by providing fire suppression, protection, emergency medical aide, education, hazardous material monitoring, rescue services and other related emergency services. In 2016, the Fire District maintained 32 fire stations and responded to approximately 41,611 fires, rescues and public service calls. The Fire District will continue to work toward the goal of reducing the severity and number of fire-related incidents.

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FINANCING SOURCE ACCOUNT	2015-16 ACTUAL	2016-17 ACTUAL * ESTIMATED	2017-18 RECOMMENDED	2017-18 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES CURRENT SECURED 8511	111,888,955	114,612,946	119,373,220	119,373,220
PROPERTY TAXES CURRENT UNSECURED 8521	3,183,570	3,022,242	3,022,241	3,022,241
PROPERTY TAXES PRIOR SECURED 8531	23,182	0	0	0
PROPERTY TAXES PRIOR UNSECURED 8541	137,296	126,933	128,499	128,499
SUPPLEMENTAL PROPERTY TAXES CURRENT 8551	1,979,121	1,985,948	1,979,121	1,979,121
SUPPLEMENTAL PROPERTY TAXES PRIOR 8561	53,860	227,994	45,000	45,000
RESIDUAL PROPERTY TAXES 8571	4,070,274	4,173,059	4,070,274	4,070,274
PASSTHROUGH PROPERTY TAXES 8581	4,472,453	5,255,899	4,968,634	4,968,634
TOTAL TAXES	125,808,711	129,405,021	133,586,989	133,586,989
OTHER LICENSES AND PERMITS 8799	1,196,478	1,212,189	1,257,455	1,257,455
TOTAL LICENSES PERMITS AND FRANCHISES	1,196,478	1,212,189	1,257,455	1,257,455
FORFEITURES AND PENALTIES 8831	0	1,008	0	0
PENALTIES AND COSTS ON DELINQUENT TAX 8841	29,975	33,192	29,999	29,999
TOTAL FINES FORFEITURES AND PENALTIES	29,975	34,200	29,999	29,999
INVESTMENT INCOME 8911	542,572	813,097	466,497	466,497
TOTAL REVENUE USE OF MONEY AND PROPERTY	542,572	813,097	466,497	466,497
INTERGOVERNMENTAL PRIOR YEAR REVENUE 9001	(20,729)	226,191	0	0
STATE HOMEOWNERS PROPERTY TAX RELIEF 9211	1,012,498	972,646	990,221	990,221
STATE PROPOSITION 172 PUBLIC SAFETY F 9231	0	(68,265)	0	0
IN-LIEU TAXES OTHER 9251	109	16	0	0
STATE OTHER 9252	11,939,636	13,154,992	11,269,791	11,269,791
FEDERAL IN-LIEU TAXES 9341	2	464	0	0
FEDERAL OTHER 9351	2,091,331	1,525,427	111,708	111,708
OTHER IN-LIEU REVENUES 9361	1,852	0	0	0
RDA PASS THROUGH 9372	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	15,024,698	15,811,470	12,371,720	12,371,720
CHARGES FOR SERVICES PRIOR YEAR REVEN 9401	95,319	4,270,801	0	0
SPECIAL ASSESSMENTS 9421	114,748	131,409	231,680	231,680
CONTRACT REVENUE 9703	1,539,085	1,565,848	1,496,345	1,496,345
EMERGENCY SERVICES REIMBURSE 9706	8,705,514	6,822,612	4,188,905	4,188,905
NSF CHECK CHARGE 9707	30	30	0	0
TOTAL CHARGES FOR SERVICES	10,454,696	12,790,700	5,916,930	5,916,930
MISCELLANEOUS PRIOR YEAR REVENUE 9741	(2,593)	1,303	0	0
OTHER SALES 9751	1,767	76,558	0	0
OPT OUT REVENUE 9772	0	0	0	0
OTHER NON-GOVERNMENTAL GRANT REVENUE 9780	10,595	0	0	0
MISCELLANEOUS REVENUE 9790	1,753,808	3,276,658	206,000	206,000
TOTAL MISCELLANEOUS REVENUES	1,763,577	3,354,519	206,000	206,000
CAPITAL ASSETS GAIN REVENUE 9821	39,651	39,137	60,000	60,000
TRANSFERS IN FROM OTHER FUNDS 9831	2,304,735	2,440,688	2,545,606	2,545,606
INSURANCE RECOVERIES 9851	10,132	14,555	0	0
TOTAL OTHER FINANCING SOURCES	2,354,518	2,494,380	2,605,606	2,605,606
TOTAL REVENUE	157,175,226	165,915,576	156,441,196	156,441,196

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FINANCING SOURCE ACCOUNT	2015-16 ACTUAL	2016-17 ACTUAL * ESTIMATED	2017-18 RECOMMENDED	2017-18 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
REGULAR SALARIES	1101	46,353,620	47,054,446	52,158,104	52,158,104
EXTRA HELP	1102	883,117	685,151	897,628	897,628
OVERTIME	1105	23,289,505	23,152,937	21,075,955	21,075,955
SUPPLEMENTAL PAYMENTS	1106	3,640,431	3,688,909	3,953,871	3,953,871
TERMINATIONS	1107	2,032,947	2,064,223	1,854,000	1,854,000
CALL BACK STAFFING	1108	675	27,318	0	0
RETIREMENT CONTRIBUTION	1121	26,482,109	28,031,673	30,325,571	30,325,571
OASDI CONTRIBUTION	1122	640,650	676,564	845,242	845,242
FICA MEDICARE	1123	1,007,532	1,042,353	1,147,468	1,147,468
SAFE HARBOR	1124	54,749	47,526	65,394	65,394
IN-LIEU CONTRIBUTIONS	1125	875,159	882,603	948,912	948,912
RETIREE HEALTH PAYMENT 1099	1128	128,868	149,728	186,299	186,299
GROUP INSURANCE	1141	3,839,449	4,005,968	4,667,213	4,667,213
LIFE INSURANCE FOR DEPARTMENT HEADS A	1142	2,094	2,424	2,204	2,204
STATE UNEMPLOYMENT INSURANCE	1143	89,901	74,628	64,771	64,771
MANAGEMENT DISABILITY INSURANCE	1144	46,816	48,589	57,934	57,934
WORKERS' COMPENSATION INSURANCE	1165	7,775,580	6,882,590	8,621,537	8,621,537
401K PLAN	1171	236,911	256,546	336,353	336,353
SALARY AND EMPLOYEE BENEFITS CURRENT	1991	584,428	644,039	635,183	635,183
TOTAL SALARIES AND EMPLOYEE BENEFITS		117,964,542	119,418,215	127,843,639	127,843,639
AGRICULTURAL	2011	18,431	18,997	18,000	18,000
CLOTHING AND PERSONAL SUPPLIES	2021	488,509	702,087	793,587	793,587
UNIFORM ALLOWANCE	2022	461,180	481,455	465,000	465,000
COMMUNICATIONS	2031	855,368	920,280	1,324,145	1,324,145
VOICE DATA ISF	2032	581,489	557,283	687,266	687,266
RADIO COMMUNICATIONS ISF	2033	1,320,818	1,818,110	1,255,107	1,255,107
FOOD	2041	165,045	132,121	143,400	143,400
KITCHEN SUPPLIES	2051	7,704	8,085	10,000	10,000
BEDDING AND LINENS SUPPLIES	2052	67,619	69,823	70,000	70,000
JANITORIAL SUPPLIES	2054	96,094	100,705	100,000	100,000
JANITORIAL SERVICES NON ISF	2055	88,836	86,238	93,150	93,150
OTHER HOUSEHOLD EXPENSE	2056	7,971	15,800	7,000	7,000
HAZARDOUS MATERIAL DISPOSAL	2057	9,936	76,349	16,221	16,221
HOUSEKEEPING GROUNDS ISF CHARGS	2058	603	4,280	0	0
GENERAL INSURANCE ALLOCATION ISF	2071	640,396	571,520	389,961	389,961
INCOME PROTECTION PLAN PAYMENTS	2080	6,484	47,637	48,000	48,000
EQUIPMENT MAINTENANCE	2101	787,469	838,514	930,059	930,059
EQUIPMENT MAINTENANCE CONTRACTS	2102	15,700	13,646	0	0
MAINTENANCE SUPPLIES AND PARTS	2104	264,126	954,255	944,040	944,040
BUILDINGS AND IMPROVEMENTS MAINTENANC	2112	662,562	719,638	1,085,000	1,085,000
FACILITIES AND MATERIALS SQ FT ALLOCA	2114	1,790,557	1,818,428	1,853,923	1,853,923
FACILITIES PROJECTS ISF	2115	383	49,580	0	0
OTHER MAINTENANCE ISF	2116	2,500	0	0	0

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1	2	3	4	5	
MEDICAL AND LABORATORY SUPPLIES	2121	318,360	313,419	313,436	313,436
MEDICAL CLAIMS ISF	2122	2,087	1,906	3,750	3,750
MEMBERSHIPS AND DUES	2131	20,389	30,631	31,361	31,361
COST ALLOCATION PLAN CHARGES	2158	1,102,774	1,067,738	2,399,480	2,399,480
MISCELLANEOUS EXPENSE	2159	16,314	52,439	71,032	71,032
OFFICE SUPPLIES	2161	66,872	64,962	78,300	78,300
PRINTING AND BINDING NON ISF	2162	13,598	21,746	34,000	34,000
BOOKS AND PUBLICATIONS	2163	46,212	53,986	41,300	41,300
MAIL CENTER ISF	2164	20,243	21,206	21,626	21,626
PURCHASING CHARGES ISF	2165	105,284	108,442	110,720	110,720
GRAPHICS CHARGES ISF	2166	12,280	13,850	4,800	4,800
COPY MACHINE CHGS ISF	2167	84,337	77,163	84,182	84,182
STORES ISF	2168	1,354	85	500	500
MISCELLANEOUS OFFICE EXPENSE	2179	56,739	68,855	23,000	23,000
ATTORNEY SERVICES	2185	55,621	117,571	145,000	145,000
CREDIT CARD FEES	2190	528	370	500	500
TEMPORARY HELP	2192	12,911	11,657	0	0
SOFTWARE MAINTENANCE AGREEMENTS	2194	1,310,647	1,141,255	939,193	939,193
PROFESSIONAL MEDICAL SERVICES	2197	58,154	47,543	54,550	54,550
OTHER PROFESSIONAL AND SPECIALIZED NO	2199	1,389,216	1,617,398	2,210,249	2,210,249
EMPLOYEE HEALTH SERVICES HCA	2201	71,763	180,028	150,000	150,000
INFORMATION TECHNOLOGY ISF	2202	2,901,673	2,686,934	3,256,809	3,256,809
COUNTY GEOGRAPHICAL INFORMATION SYSTE	2203	56,287	66,889	58,873	58,873
PUBLIC WORKS ISF CHARGES	2205	2,104	34,819	5,000	5,000
SPECIAL SERVICES ISF	2206	4,365	4,418	4,000	4,000
PROFESSIONAL AND SPECIALIZED SERVICES	2209	0	0	0	0
PUBLICATIONS AND LEGAL NOTICES	2221	849	0	500	500
RENT AND LEASES EQUIPMENT NONCOUNTY O	2231	123,575	132,740	105,500	105,500
SOFTWARE RENTAL NON ISF	2236	0	0	0	0
BUILDING LEASES AND RENTALS NONCOUNT	2241	10,362	11,254	15,900	15,900
BUILDING LEASES AND RENTALS COUNTY OW	2242	383,232	362,232	367,936	367,936
GROUND FACILITY LEASE AND RENT	2243	2,400	0	2,500	2,500
STORAGE CHARGES ISF	2244	1,700	1,702	1,700	1,700
STORAGE CHARGES NON ISF	2245	2,988	3,689	3,000	3,000
COMPUTER EQUIPMENT <5000	2261	877,523	911,452	1,532,228	1,532,228
FURNITURE AND FIXTURES <5000	2262	111,335	188,780	55,000	55,000
MINOR EQUIPMENT	2264	5,507,981	1,622,133	1,620,606	1,620,606
TRAINING ISF	2272	3,110	1,500	0	0
EDUCATION CONFERENCE AND SEMINARS	2273	242,671	262,117	426,743	426,743
PRIVATE VEHICLE MILEAGE	2291	4,392	13,078	4,200	4,200
TRAVEL EXPENSE	2292	338,947	330,111	332,578	332,578
FREIGHT, EXPRESS, AND OTHER DELIVERY	2293	21,658	21,170	15,400	15,400
GAS AND DIESEL FUEL NON ISF	2294	489,804	495,747	553,500	553,500

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1	2	3	4	5
TRANSPORTATION EXPENSE	2299	26	5,215	0
GAS AND DIESEL FUEL ISF	2301	46,044	51,676	48,197
TRANSPORTATION CHARGES ISF	2302	2,087	6,186	7,000
MOTORPOOL ISF	2303	9,386	5,866	10,000
UTILITIES	2311	38,642	42,247	50,000
TOTAL SERVICES AND SUPPLIES	24,288,603	22,279,037	25,428,008	25,428,008
TAXES AND ASSESSMENTS	3571	187	358	0
INTERFUND EXPENSE ADMINISTRATIVE	3912	200,955	220,873	400,000
TOTAL OTHER CHARGES	201,142	221,231	400,000	400,000
LAND	4011	0	0	0
BUILDINGS AND IMPROVEMENTS	4111	12,388	12,000	0
CONSTRUCTION BY CONTRACTOR 1099	4117	2,314,776	8,209,842	16,488,093
EQUIPMENT	4601	723,056	2,081,066	1,772,188
VEHICLES	4671	3,070,269	5,217,005	4,482,000
COMPUTER SOFTWARE	4701	11,499	68,210	1,704,780
TOTAL FIXED ASSETS	6,131,988	15,588,123	24,447,061	24,447,061
TRANSFERS OUT TO OTHER FUNDS	5111	300,819	0	0
TOTAL OTHER FINANCING USES	300,819	0	0	0
CONTINGENCIES	6101	0	0	500,000
TOTAL CONTINGENCIES	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	148,887,093	157,506,606	178,618,708	178,618,708
NET COST	(8,288,133)	(8,408,970)	22,177,512	22,177,512