

FUND: S600 - VENTURA COUNTY FIRE PROTECTION

GOVERNING BOARD
BOARD OF SUPERVISORS

VENTURA COUNTY FIRE PROTECTION DISTRICT - 2700

BUDGET OVERVIEW

	FINAL BUDGET FY 2017-18	ACTUAL PRIOR YEAR FY 2017-18	REQUESTED BUDGET FY 2018-19	RECOMMENDED BUDGET FY 2018-19	ADOPTED BUDGET FY 2018-19
TOTAL APPROPRIATIONS	214,660,630	186,635,446	180,756,247	180,756,247	183,687,140
TOTAL REVENUES	156,807,953	176,661,359	164,473,966	164,473,966	171,404,859
NET COUNTY COST	57,852,677	9,974,087	16,282,281	16,282,281	12,282,281
AUTH POSITIONS	0	0	615	615	615
FTE POSITIONS	0	0	614	614	614

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 2017, the Fire District maintained 32 fire stations and responded to approximately 44,742 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		2016-17 ACTUAL	2017-18 ACTUAL * ESTIMATED	2018-19 RECOMMENDED	2018-19 ADOPTED BY THE BOARD OF SUPERVISORS
1		2	3	4	5
PROPERTY TAXES CURRENT SECURED	8511	114,612,946	120,793,961	123,481,696	126,075,186
PROPERTY TAXES CURRENT UNSECURED	8521	3,022,242	3,006,446	3,006,446	3,062,339
PROPERTY TAXES PRIOR SECURED	8531	0	904	0	31,387
PROPERTY TAXES PRIOR UNSECURED	8541	126,933	99,489	120,549	123,333
SUPPLEMENTAL PROPERTY TAXES CURRENT	8551	1,985,948	2,328,604	2,003,248	2,062,633
SUPPLEMENTAL PROPERTY TAXES PRIOR	8561	227,994	72,458	45,000	50,711
RESIDUAL PROPERTY TAXES	8571	4,173,059	4,234,938	4,256,521	4,414,388
PASSTHROUGH PROPERTY TAXES	8581	5,255,899	5,857,071	5,423,805	5,423,805
OTHER TAXES	8673	0	0	0	3,101
TOTAL TAXES		129,405,021	136,393,872	138,337,265	141,246,883
OTHER LICENSES AND PERMITS	8799	1,212,189	1,303,961	1,284,921	1,284,921
TOTAL LICENSES PERMITS AND FRANCHISES		1,212,189	1,303,961	1,284,921	1,284,921
FORFEITURES AND PENALTIES	8831	1,008	1,544	0	0
PENALTIES AND COSTS ON DELINQUENT TAX	8841	33,192	44,530	40,770	40,770
TOTAL FINES FORFEITURES AND PENALTIES		34,200	46,074	40,770	40,770
INVESTMENT INCOME	8911	813,097	1,142,469	671,015	671,015
TOTAL REVENUE USE OF MONEY AND PROPERTY		813,097	1,142,469	671,015	671,015
INTERGOVERNMENTAL PRIOR YEAR REVENUE	9001	226,191	99,241	0	0
STATE DISASTER RELIEF	9191	0	1,958,937	0	0
STATE HOMEOWNERS PROPERTY TAX RELIEF	9211	972,646	997,506	994,218	1,015,493
STATE PROPOSITION 172 PUBLIC SAFETY F	9231	(68,265)	0	0	0
IN-LIEU TAXES OTHER	9251	16	0	0	0
STATE OTHER	9252	13,154,992	13,678,169	13,080,634	13,080,634
FEDERAL DISASTER RELIEF	9301	0	7,084,982	0	0
FEDERAL IN-LIEU TAXES	9341	464	0	0	0
FEDERAL OTHER	9351	1,525,427	299,258	339,233	339,233
OTHER IN-LIEU REVENUES	9361	0	3,345	0	0
RDA PASS THROUGH	9372	0	15,767	0	0
TOTAL INTERGOVERNMENTAL REVENUE		15,811,470	24,137,205	14,414,085	14,435,360
CHARGES FOR SERVICES PRIOR YEAR REVEN	9401	4,270,801	562,406	0	0
SPECIAL ASSESSMENTS	9421	131,409	154,463	238,134	238,134
CONTRACT REVENUE	9703	1,565,848	1,576,934	1,596,181	1,596,181
EMERGENCY SERVICES REIMBURSE	9706	6,822,612	8,415,177	5,032,807	5,032,807
NSF CHECK CHARGE	9707	30	0	0	0
TOTAL CHARGES FOR SERVICES		12,790,700	10,708,980	6,867,122	6,867,122
MISCELLANEOUS PRIOR YEAR REVENUE	9741	1,303	(1,677)	0	0
OTHER SALES	9751	76,558	0	0	0
CONTRIBUTIONS AND DONATIONS	9770	0	0	0	0
OPT OUT REVENUE	9772	0	0	0	0
OTHER NON-GOVERNMENTAL GRANT REVENUE	9780	0	25,000	0	0
CASH OVERAGE	9789	0	146	0	0
MISCELLANEOUS REVENUE	9790	3,276,658	273,727	206,000	4,206,000
TOTAL MISCELLANEOUS REVENUES		3,354,519	297,196	206,000	4,206,000

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FINANCING SOURCE ACCOUNT	2016-17 ACTUAL	2017-18 ACTUAL ESTIMATED *	2018-19 RECOMMENDED	2018-19 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
CAPITAL ASSETS GAIN REVENUE 9821	39,137	72,485	60,000	60,000
TRANSFERS IN FROM OTHER FUNDS 9831	2,440,688	2,499,777	2,592,788	2,592,788
TRANSFERS IN TOBACCO SETTLEMENT 9833	0	0	0	0
INSURANCE RECOVERIES 9851	14,555	59,340	0	0
TOTAL OTHER FINANCING SOURCES	2,494,380	2,631,602	2,652,788	2,652,788
TOTAL REVENUE	165,915,576	176,661,359	164,473,966	171,404,859
REGULAR SALARIES 1101	47,054,446	49,804,885	54,642,298	55,547,428
EXTRA HELP 1102	685,151	677,069	764,951	764,951
OVERTIME 1105	23,152,937	28,571,575	23,553,040	24,046,068
SUPPLEMENTAL PAYMENTS 1106	3,688,909	3,911,922	4,014,370	4,079,947
TERMINATIONS 1107	2,064,223	2,853,588	2,057,448	2,057,448
CALL BACK STAFFING 1108	27,318	296,842	349,458	349,458
RETIREMENT CONTRIBUTION 1121	28,031,673	29,302,983	31,214,782	31,783,260
OASDI CONTRIBUTION 1122	676,564	782,087	885,716	889,793
FICA MEDICARE 1123	1,042,353	1,173,343	1,199,003	1,213,643
SAFE HARBOR 1124	47,526	52,947	68,783	68,783
IN-LIEU CONTRIBUTIONS 1125	882,603	973,814	993,098	1,010,167
RETIREE HEALTH PAYMENT 1099 1128	149,728	146,102	114,018	114,018
GROUP INSURANCE 1141	4,005,968	4,250,667	5,191,806	5,275,526
LIFE INSURANCE FOR DEPARTMENT HEADS A 1142	2,424	5,864	6,327	6,327
STATE UNEMPLOYMENT INSURANCE 1143	74,628	66,028	60,428	61,125
MANAGEMENT DISABILITY INSURANCE 1144	48,589	48,873	58,304	58,304
WORKERS' COMPENSATION INSURANCE 1165	6,882,590	8,940,974	9,185,268	9,308,364
401K PLAN 1171	256,546	277,253	351,497	351,497
SALARY AND EMPLOYEE BENEFITS CURRENT 1991	644,039	499,106	739,917	739,917
SALARY AND EMPLOYEE BENEFITS CURRENT 1992	0	(2,143)	0	0
TOTAL SALARIES AND EMPLOYEE BENEFITS	119,418,215	132,633,779	135,450,512	137,726,024
AGRICULTURAL 2011	18,997	22,571	18,000	19,000
CLOTHING AND PERSONAL SUPPLIES 2021	702,087	570,591	702,400	711,100
UNIFORM ALLOWANCE 2022	481,455	479,165	465,000	490,650
COMMUNICATIONS 2031	920,281	1,033,638	1,088,724	1,105,124
VOICE DATA ISF 2032	557,283	623,400	687,266	697,166
RADIO COMMUNICATIONS ISF 2033	1,818,110	1,356,991	1,355,995	1,388,395
FOOD 2041	132,121	169,811	150,700	150,700
KITCHEN SUPPLIES 2051	8,085	11,779	10,000	10,400
BEDDING AND LINENS SUPPLIES 2052	69,823	84,682	70,000	71,200
JANITORIAL SUPPLIES 2054	100,705	127,452	100,000	105,300
JANITORIAL SERVICES NON ISF 2055	86,238	94,741	93,800	93,800
OTHER HOUSEHOLD EXPENSE 2056	15,800	12,615	9,000	9,000
HAZARDOUS MATERIAL DISPOSAL 2057	76,349	10,473	15,500	15,500
HOUSEKEEPING GROUNDS ISF CHARGS 2058	4,280	438	0	0
GENERAL INSURANCE ALLOCATION ISF 2071	571,520	414,961	603,919	603,919

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1		2	3	4	5
INCOME PROTECTION PLAN PAYMENTS	2080	47,637	50,552	0	0
EQUIPMENT MAINTENANCE	2101	838,514	1,087,975	1,023,224	1,050,924
EQUIPMENT MAINTENANCE CONTRACTS	2102	13,646	0	0	0
MAINTENANCE SUPPLIES AND PARTS	2104	954,255	1,291,957	1,017,287	1,034,287
BUILDINGS AND IMPROVEMENTS MAINTENANC	2112	719,638	575,294	765,800	1,076,091
FACILITIES AND MATERIALS SQ FT ALLOCA	2114	1,818,428	1,856,315	1,944,846	1,987,110
FACILITIES PROJECTS ISF	2115	49,580	4,720	0	0
OTHER MAINTENANCE ISF	2116	0	11,724	0	0
MEDICAL AND LABORATORY SUPPLIES	2121	313,419	399,570	317,000	322,600
MEDICAL CLAIMS ISF	2122	1,906	871	1,000	1,000
MEMBERSHIPS AND DUES	2131	30,631	32,213	32,061	32,061
COST ALLOCATION PLAN CHARGES	2158	1,067,738	2,399,480	2,361,410	2,361,410
MISCELLANEOUS EXPENSE	2159	52,439	2,010,913	62,500	62,500
OFFICE SUPPLIES	2161	64,962	66,718	68,100	69,300
PRINTING AND BINDING NON ISF	2162	21,746	26,694	24,500	24,500
BOOKS AND PUBLICATIONS	2163	53,986	39,374	37,800	38,800
MAIL CENTER ISF	2164	21,206	19,702	21,626	21,626
PURCHASING CHARGES ISF	2165	108,442	110,720	114,042	114,042
GRAPHICS CHARGES ISF	2166	13,850	8,221	4,300	4,300
COPY MACHINE CHGS ISF	2167	77,163	81,712	84,182	85,758
STORES ISF	2168	85	154	500	500
MISCELLANEOUS OFFICE EXPENSE	2179	68,855	56,811	23,000	23,000
ATTORNEY SERVICES	2185	117,571	103,769	100,000	100,000
CREDIT CARD FEES	2190	370	342	500	500
TEMPORARY HELP	2192	11,657	0	0	0
SOFTWARE MAINTENANCE AGREEMENTS	2194	1,141,255	1,261,972	1,626,671	1,646,971
PROFESSIONAL MEDICAL SERVICES	2197	47,543	39,189	49,000	49,800
OTHER PROFESSIONAL AND SPECIALIZED NO	2199	1,617,398	2,894,786	2,054,467	2,054,467
EMPLOYEE HEALTH SERVICES HCA	2201	180,028	307,889	85,000	88,200
INFORMATION TECHNOLOGY ISF	2202	2,686,934	2,922,391	3,076,983	3,076,983
COUNTY GEOGRAPHICAL INFORMATION SYSTE	2203	66,889	58,873	66,889	66,889
PUBLIC WORKS ISF CHARGES	2205	34,819	53,714	20,000	20,000
SPECIAL SERVICES ISF	2206	4,418	14,440	5,000	5,000
PROFESSIONAL AND SPECIALIZED SERVICES	2209	0	0	0	0
PUBLICATIONS AND LEGAL NOTICES	2221	0	0	500	500
RENT AND LEASES EQUIPMENT NONCOUNTY O	2231	132,740	117,786	136,787	139,187
SOFTWARE RENTAL NON ISF	2236	0	0	0	0
BUILDING LEASES AND RENTALS NONCOUNT	2241	11,254	32,022	16,500	16,500
BUILDING LEASES AND RENTALS COUNTY OW	2242	362,232	369,465	367,936	367,936
GROUND FACILITY LEASE AND RENT	2243	0	0	2,500	2,500
STORAGE CHARGES ISF	2244	1,702	1,789	1,700	1,700
STORAGE CHARGES NON ISF	2245	3,689	3,684	3,000	3,000
COMPUTER EQUIPMENT <5000	2261	911,452	608,476	403,016	419,216

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1		2	3	4	5
FURNITURE AND FIXTURES <5000	2262	188,780	234,532	110,000	159,400
MINOR EQUIPMENT	2264	1,622,133	2,606,097	2,088,719	2,122,619
TRAINING ISF	2272	1,500	1,150	16,000	16,000
EDUCATION CONFERENCE AND SEMINARS	2273	262,117	378,902	387,600	392,300
PRIVATE VEHICLE MILEAGE	2291	13,078	25,884	3,200	3,200
TRAVEL EXPENSE	2292	330,111	541,837	353,434	359,334
FREIGHT, EXPRESS, AND OTHER DELIVERY	2293	21,170	20,947	19,500	19,500
GAS AND DIESEL FUEL NON ISF	2294	495,747	657,232	653,000	661,800
TRANSPORTATION EXPENSE	2299	5,215	48,124	0	0
GAS AND DIESEL FUEL ISF	2301	51,676	72,312	51,320	51,320
TRANSPORTATION CHARGES ISF	2302	6,186	7,295	7,000	7,000
MOTORPOOL ISF	2303	5,866	4,116	6,439	6,439
UTILITIES	2311	42,247	51,336	50,000	52,200
TOTAL SERVICES AND SUPPLIES		22,279,037	28,585,351	25,036,143	25,691,524
TAXES AND ASSESSMENTS	3571	358	346	0	0
INTERFUND EXPENSE ADMINISTRATIVE	3912	220,873	425,785	400,000	400,000
TOTAL OTHER CHARGES		221,231	426,130	400,000	400,000
LAND	4011	0	10,703,241	0	0
BUILDINGS AND IMPROVEMENTS	4111	12,000	0	0	0
CONSTRUCTION BY CONTRACTOR 1099	4117	8,209,842	5,061,393	8,030,000	8,030,000
EQUIPMENT	4601	2,081,066	5,292,059	3,393,139	3,393,139
VEHICLES	4671	5,217,005	3,776,988	6,960,000	6,960,000
COMPUTER SOFTWARE	4701	68,210	156,505	986,453	986,453
TOTAL FIXED ASSETS		15,588,123	24,990,185	19,369,592	19,369,592
CONTINGENCIES	6101	0	0	500,000	500,000
TOTAL CONTINGENCIES		0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS		157,506,606	186,635,446	180,756,247	183,687,140
NET COST		(8,408,970)	9,974,087	16,282,281	12,282,281

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