

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

VENTURA COUNTY FIRE PROTECTION DISTRICT - 2700

BUDGET OVERVIEW

	FINAL BUDGET FY 2020-21	ACTUAL PRIOR YEAR FY 2020-21	REQUESTED BUDGET FY 2021-22	RECOMMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2021-22
TOTAL APPROPRIATIONS	231,305,745	196,797,904	225,873,180	225,873,180	225,873,180
TOTAL REVENUES	183,681,714	209,760,305	203,095,401	203,095,401	203,095,401
NET COUNTY COST	47,624,031	(12,962,401)	22,777,779	22,777,779	22,777,779
AUTH POSITIONS			626	626	626
FTE POSITIONS			625	625	625

BUDGET UNIT DESCRIPTION:

The Fire Protection District is a dependent special district within the County of Ventura that was created by a special election, held in 1928, to provide services for the unincorporated areas of the county and seven cities in the county. In 2018 Santa Paula was added to the District and now the District provides services to the following seven cities: Thousand Oaks, Simi Valley, Moorpark, Camarillo, Port Hueneme, Ojai and Santa Paula. 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 2019, the Fire District maintained 33 fire stations and responded to approximately 48,188 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	2019-20 ACTUAL	2020-21 ACTUAL ESTIMATED *	2021-22 RECOMMENDED	2021-22 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES CURRENT SECURED 8511	134,236,443	139,967,771	144,645,937	144,645,937
PROPERTY TAXES CURRENT UNSECURED 8521	3,507,542	3,539,928	3,663,826	3,663,826
PROPERTY TAXES PRIOR SECURED 8531	195,325	99	0	0
PROPERTY TAXES PRIOR UNSECURED 8541	142,760	136,827	142,759	142,759
SUPPLEMENTAL PROPERTY TAXES CURRENT 8551	2,266,391	2,554,582	2,266,391	2,266,391
SUPPLEMENTAL PROPERTY TAXES PRIOR 8561	163,243	133,870	60,000	60,000
RESIDUAL PROPERTY TAXES 8571	4,136,884	4,900,512	4,517,121	4,517,121
PASSTHROUGH PROPERTY TAXES 8581	7,462,756	7,694,056	7,725,935	7,725,935
OTHER TAXES 8673	0	0	0	0
<b>TOTAL TAXES</b>	<b>152,111,344</b>	<b>158,927,645</b>	<b>163,021,969</b>	<b>163,021,969</b>
OTHER LICENSES AND PERMITS 8799	1,281,474	1,373,183	1,307,104	1,307,104
<b>TOTAL LICENSES PERMITS AND FRANCHISES</b>	<b>1,281,474</b>	<b>1,373,183</b>	<b>1,307,104</b>	<b>1,307,104</b>
PENALTIES AND COSTS ON DELINQUENT TAX 8841	41,222	45,932	44,880	44,880
<b>TOTAL FINES FORFEITURES AND PENALTIES</b>	<b>41,222</b>	<b>45,932</b>	<b>44,880</b>	<b>44,880</b>
INVESTMENT INCOME 8911	1,938,835	592,091	707,967	707,967
<b>TOTAL REVENUE USE OF MONEY AND PROPERTY</b>	<b>1,938,835</b>	<b>592,091</b>	<b>707,967</b>	<b>707,967</b>
INTERGOVERNMENTAL PRIOR YEAR REVENUE 9001	(35,881)	1,800,209	0	0
STATE DISASTER RELIEF 9191	887,262	0	0	0
STATE HOMEOWNERS PROPERTY TAX RELIEF 9211	979,404	961,541	983,024	983,024
STATE OTHER 9252	16,239,510	21,464,337	16,545,421	16,545,421
STATE SB90 9253	18,940	26,982	0	0
FEDERAL DISASTER RELIEF 9301	9,679,257	181,280	135,960	135,960
FEDERAL OTHER 9351	449,684	787,039	955,666	955,666
FEDERAL AID COVID 19 9352	213,334	2,108,763	0	0
OTHER IN-LIEU REVENUES 9361	6,994	3,790	0	0
RDA PASS THROUGH 9372	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>28,438,503</b>	<b>27,333,940</b>	<b>18,620,071</b>	<b>18,620,071</b>
CHARGES FOR SERVICES PRIOR YEAR REVEN 9401	16,500	2,443,992	0	0
SPECIAL ASSESSMENTS 9421	103,774	99,491	242,458	242,458
CONTRACT REVENUE 9703	1,702,456	1,749,939	1,780,814	1,780,814
EMERGENCY SERVICES REIMBURSE 9706	6,170,315	14,248,265	7,275,969	7,275,969
<b>TOTAL CHARGES FOR SERVICES</b>	<b>7,993,045</b>	<b>18,541,687</b>	<b>9,299,241</b>	<b>9,299,241</b>
MISCELLANEOUS PRIOR YEAR REVENUE 9741	(1,015)	15,565	0	0
OTHER SALES 9751	8,065	5,837	0	0
OPT OUT REVENUE 9772	0	0	0	0
SERVICE CONCESSION ARRANGEMENT REVENUE 9775	0	0	3,465,000	3,465,000
MISCELLANEOUS REVENUE 9790	215,660	486,156	4,206,000	4,206,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>222,710</b>	<b>507,558</b>	<b>7,671,000</b>	<b>7,671,000</b>
CAPITAL ASSETS GAIN REVENUE 9821	71,157	84,612	71,206	71,206
TRANSFERS IN FROM OTHER FUNDS 9831	8,136,576	2,351,963	2,351,963	2,351,963
INSURANCE RECOVERIES 9851	76,176	1,692	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,283,909</b>	<b>2,438,267</b>	<b>2,423,169</b>	<b>2,423,169</b>
<b>TOTAL REVENUE</b>	<b>200,311,043</b>	<b>209,760,305</b>	<b>203,095,401</b>	<b>203,095,401</b>

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FINANCING SOURCE ACCOUNT		2019-20 ACTUAL	2020-21 ACTUAL * ESTIMATED	2021-22 RECOMMENDED	2021-22 ADOPTED BY THE BOARD OF SUPERVISORS
1		2	3	4	5
REGULAR SALARIES	1101	54,534,439	55,672,606	59,604,500	59,604,500
EXTRA HELP	1102	677,670	939,694	1,488,324	1,488,324
OVERTIME	1105	22,907,213	29,990,928	28,417,526	28,417,526
SUPPLEMENTAL PAYMENTS	1106	4,654,134	4,854,424	4,639,524	4,639,524
TERMINATIONS	1107	1,904,714	2,195,367	2,009,977	2,009,977
CALL BACK STAFFING	1108	333,408	482,970	279,976	279,976
RETIREMENT CONTRIBUTION	1121	31,822,457	24,015,826	24,169,490	24,169,490
OASDI CONTRIBUTION	1122	780,675	801,889	881,004	881,004
FICA MEDICARE	1123	1,204,191	1,352,597	1,443,785	1,443,785
SAFE HARBOR	1124	62,102	84,189	136,381	136,381
IN-LIEU CONTRIBUTIONS	1125	1,002,873	1,017,048	1,050,139	1,050,139
RETIREE HEALTH PAYMENT 1099	1128	137,886	137,385	103,093	103,093
SUPP RETIREMENT PLAN PART D AND REPLA	1129	495	0	0	0
457 SUPPLEMENTAL RETIREMENT PLAN	1130	0	4,672	0	0
GROUP INSURANCE	1141	5,888,496	6,725,626	7,189,625	7,189,625
LIFE INSURANCE FOR DEPARTMENT HEADS A	1142	5,701	5,650	5,964	5,964
STATE UNEMPLOYMENT INSURANCE	1143	40,864	46,366	241,592	241,592
MANAGEMENT DISABILITY INSURANCE	1144	49,280	48,972	61,726	61,726
WORKERS' COMPENSATION INSURANCE	1165	11,056,821	11,046,540	10,424,629	10,424,629
401K PLAN	1171	297,520	318,225	394,462	394,462
SALARY AND EMPLOYEE BENEFITS CURRENT	1991	1,257,537	1,472,722	1,251,057	1,251,057
SALARY AND EMPLOYEE BENEFITS CURRENT	1992	(115,447)	(7,965)	0	0
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>		<b>138,503,031</b>	<b>141,205,729</b>	<b>143,792,774</b>	<b>143,792,774</b>
AGRICULTURAL	2011	23,087	352	0	0
CLOTHING AND PERSONAL SUPPLIES	2021	1,024,937	887,315	717,100	717,100
UNIFORM ALLOWANCE	2022	496,625	512,900	500,000	500,000
COMMUNICATIONS	2031	1,206,468	1,372,093	1,329,245	1,329,245
VOICE DATA ISF	2032	724,924	695,197	682,548	682,548
RADIO COMMUNICATIONS ISF	2033	1,248,478	1,387,811	1,827,352	1,827,352
FOOD	2041	542,875	370,627	155,200	155,200
KITCHEN SUPPLIES	2051	11,478	11,425	10,000	10,000
BEDDING AND LINENS SUPPLIES	2052	63,856	61,711	70,000	70,000
JANITORIAL SUPPLIES	2054	137,976	158,931	110,000	110,000
JANITORIAL SERVICES NON ISF	2055	101,818	176,394	130,000	130,000
OTHER HOUSEHOLD EXPENSE	2056	27,508	26,283	19,000	19,000
HAZARDOUS MATERIAL DISPOSAL	2057	25,051	19,528	15,500	15,500
HOUSEKEEPING GROUNDS ISF CHARGS	2058	152	2,008	0	0
GENERAL INSURANCE ALLOCATION ISF	2071	597,834	681,390	898,565	898,565
INCOME PROTECTION PLAN PAYMENTS	2080	0	45,558	0	0
EQUIPMENT MAINTENANCE	2101	1,188,214	950,580	1,082,813	1,082,813
EQUIPMENT MAINTENANCE CONTRACTS	2102	0	16,875	0	0
MAINTENANCE SUPPLIES AND PARTS	2104	1,264,414	1,175,424	1,778,500	1,778,500
BUILDINGS AND IMPROVEMENTS MAINTENANC	2112	452,612	449,296	3,360,000	3,360,000

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1	2	3	4	5	
FACILITIES AND MATERIALS SQ FT ALLOCA	2114	2,047,664	2,233,715	2,337,490	2,337,490
FACILITIES PROJECTS ISF	2115	54,377	0	0	0
OTHER MAINTENANCE ISF	2116	1,383	9,485	0	0
MEDICAL AND LABORATORY SUPPLIES	2121	381,288	620,417	361,000	361,000
MEDICAL CLAIMS ISF	2122	1,058	1,983	1,000	1,000
MEMBERSHIPS AND DUES	2131	48,010	47,883	45,271	45,271
COST ALLOCATION PLAN CHARGES	2158	1,993,377	2,212,555	1,937,261	1,937,261
MISCELLANEOUS EXPENSE	2159	186,410	343,337	26,424	26,424
OFFICE SUPPLIES	2161	55,718	58,650	64,200	64,200
PRINTING AND BINDING NON ISF	2162	15,366	10,164	18,900	18,900
BOOKS AND PUBLICATIONS	2163	31,601	21,982	28,575	28,575
MAIL CENTER ISF	2164	17,049	17,645	18,193	18,193
PURCHASING CHARGES ISF	2165	131,024	132,430	130,121	130,121
GRAPHICS CHARGES ISF	2166	24,917	18,747	19,300	19,300
COPY MACHINE CHGS ISF	2167	80,889	66,123	66,326	66,326
STORES ISF	2168	921	834	500	500
MISCELLANEOUS OFFICE EXPENSE	2179	23,527	36,469	49,500	49,500
ATTORNEY SERVICES	2185	148,110	229,683	115,000	115,000
CREDIT CARD FEES	2190	614	93	500	500
MARKETING AND ADVERTISING	2193	500	2,818	5,000	5,000
SOFTWARE MAINTENANCE AGREEMENTS	2194	1,461,401	1,601,144	1,815,116	1,815,116
PROFESSIONAL MEDICAL SERVICES	2197	22,043	27,484	452,425	452,425
OTHER PROFESSIONAL AND SPECIALIZED NO	2199	1,966,376	2,362,973	5,270,200	5,270,200
EMPLOYEE HEALTH SERVICES	2201	285,201	334,558	315,000	315,000
INFORMATION TECHNOLOGY ISF	2202	3,154,177	3,405,558	3,507,903	3,507,903
COUNTY GEOGRAPHICAL INFORMATION SYSTE	2203	58,873	61,817	35,470	35,470
PUBLIC WORKS ISF CHARGES	2205	9,212	33,948	15,000	15,000
SPECIAL SERVICES ISF	2206	4,351	4,793	4,840	4,840
PROFESSIONAL AND SPECIALIZED SERVICES	2209	0	0	0	0
PUBLICATIONS AND LEGAL NOTICES	2221	1,210	1,460	0	0
RENT AND LEASES EQUIPMENT NONCOUNTY O	2231	131,244	190,021	170,090	170,090
SOFTWARE RENTAL NON ISF	2236	0	0	0	0
BUILDING LEASES AND RENTALS NONCOUNT	2241	36,535	16,872	29,659	29,659
BUILDING LEASES AND RENTALS COUNTY OW	2242	522,347	504,150	534,777	534,777
GROUND FACILITY LEASE AND RENT	2243	0	0	0	0
STORAGE CHARGES ISF	2244	2,012	2,414	2,389	2,389
STORAGE CHARGES NON ISF	2245	4,116	4,176	4,000	4,000
COMPUTER EQUIPMENT <5000	2261	431,894	1,080,424	644,963	644,963
FURNITURE AND FIXTURES <5000	2262	69,661	129,508	77,500	77,500
MINOR EQUIPMENT	2264	1,992,543	2,440,344	2,271,517	2,271,517
TRAINING ISF	2272	1,056	0	0	0
EDUCATION CONFERENCE AND SEMINARS	2273	224,581	478,253	566,637	566,637
PRIVATE VEHICLE MILEAGE	2291	11,048	22,532	11,200	11,200

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1	2	3	4	5
TRAVEL EXPENSE 2292	193,203	274,417	314,997	314,997
FREIGHT, EXPRESS, AND OTHER DELIVERY 2293	12,918	15,210	16,050	16,050
GAS AND DIESEL FUEL NON ISF 2294	802,270	800,182	1,003,900	1,003,900
TRANSPORTATION EXPENSE 2299	43,941	66,662	168,500	168,500
GAS AND DIESEL FUEL ISF 2301	85,217	95,442	91,320	91,320
TRANSPORTATION CHARGES ISF 2302	9,089	10,402	7,000	7,000
MOTORPOOL ISF 2303	710	38	4,020	4,020
TRANSPORTATION WORK ORDER 2304	3,388	2,904	0	0
UTILITIES 2311	93,652	148,510	82,000	82,000
SERVICES AND SUPPLIES CURRENT YEAR AD 2991	3,430	4,583	5,000	5,000
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>26,019,814</b>	<b>29,187,492</b>	<b>35,331,857</b>	<b>35,331,857</b>
TAXES AND ASSESSMENTS 3571	586	392	0	0
INTERFUND EXPENSE ADMINISTRATIVE 3912	340,245	272,632	400,000	400,000
<b>TOTAL OTHER CHARGES</b>	<b>340,832</b>	<b>273,025</b>	<b>400,000</b>	<b>400,000</b>
LAND 4011	0	0	0	0
BUILDINGS AND IMPROVEMENTS 4111	0	136	0	0
CONSTRUCTION BY CONTRACTOR 1099 4117	4,619,295	9,294,065	34,115,000	34,115,000
EQUIPMENT 4601	2,683,514	11,453,076	4,531,549	4,531,549
VEHICLES 4671	4,236,167	5,361,586	7,121,000	7,121,000
COMPUTER SOFTWARE 4701	0	22,796	81,000	81,000
PUBLIC SAFETY RADIO NETWORK EQUIPMENT 4721	0	0	0	0
<b>TOTAL FIXED ASSETS</b>	<b>11,538,975</b>	<b>26,131,659</b>	<b>45,848,549</b>	<b>45,848,549</b>
CONTINGENCIES 6101	0	0	500,000	500,000
<b>TOTAL CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>176,402,651</b>	<b>196,797,904</b>	<b>225,873,180</b>	<b>225,873,180</b>
<b>NET COST</b>	<b>(23,908,392)</b>	<b>(12,962,401)</b>	<b>22,777,779</b>	<b>22,777,779</b>