

Fund: S600 Ventura County Fire Protection District  
 Function: Public Protection  
 Activity: Fire Protection

**2700 Ventura County Fire Protection District**

	Final Budget FY 2022-23	Actual Prior Year FY 2022-23	Recommended Budget FY 2023-24	Adopted Budget FY 2023-24
Total Appropriations	246,901,914	216,614,443	253,321,529	253,321,529
Total Revenues	213,273,106	240,387,416	229,966,538	229,966,538
<b>Net Income (Loss)</b>	<b>33,628,808</b>	<b>(23,772,973)</b>	<b>23,354,991</b>	<b>23,354,991</b>
Auth Positions	628	0	665	665
FTE Positions	627.0	0.0	664.0	664.0

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: 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 aid, education, hazardous material monitoring, rescue services, and other related emergency services. In 2021, the Fire District maintained 33 fire stations and responded to approximately 52,716 fires, rescues, and public service calls. The Fire District will continue to work toward the goal of providing emergency service delivery and reducing the severity and number of fire-related incidents.

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Detail by Revenue Category and Expenditure Object		2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	144,139,241	154,717,336	158,593,232	158,593,232
Property Taxes Current Unsecured	8521	3,824,936	3,979,410	4,066,958	4,066,958
Property Taxes Prior Secured	8531	140	4,305	0	0
Property Taxes Prior Unsecured	8541	209,041	164,434	164,434	164,434
Supplemental Property Taxes Current	8551	2,859,445	2,967,294	2,945,228	2,945,228
Supplemental Property Taxes Prior	8561	121,501	218,504	60,000	60,000
Residual Property Taxes	8571	6,142,954	7,206,908	6,776,370	6,776,370
Passthrough Property Taxes	8581	7,961,576	8,525,557	8,301,033	8,301,033
<b>Total Taxes</b>		<b>165,258,836</b>	<b>177,783,748</b>	<b>180,907,255</b>	<b>180,907,255</b>
Other Licenses And Permits	8799	1,539,261	1,300,203	1,570,047	1,570,047
<b>Total Licenses Permits and Franchises</b>		<b>1,539,261</b>	<b>1,300,203</b>	<b>1,570,047</b>	<b>1,570,047</b>
Penalties And Costs On Delinquent Taxes	8841	34,456	51,514	40,537	40,537
<b>Total Fines Forfeitures and Penalties</b>		<b>34,456</b>	<b>51,514</b>	<b>40,537</b>	<b>40,537</b>
Investment Income	8911	508,261	4,066,230	1,013,062	1,013,062
Lease Interest	8915	0	6,468	6,156	6,156
Lease Revenue	8935	0	9,639	10,435	10,435
Other Lease Revenue	8938	0	31,965	32,924	32,924
<b>Total Revenue from Use of Money and Property</b>		<b>508,261</b>	<b>4,114,302</b>	<b>1,062,577</b>	<b>1,062,577</b>
Intergovernmental Prior Year Revenue	9001	1,547	0	0	0
State Homeowners Property Tax Relief	9211	948,043	996,197	962,996	962,996
State Other	9252	21,341,067	27,656,244	23,436,123	23,436,123
State SB90	9253	21,458	0	0	0
Federal Disaster Relief	9301	0	0	0	0
Federal Other	9351	603,446	1,261,811	114,200	114,200
Other In-Lieu Revenues	9361	3,763	4,167	0	0
Other Governmental Agencies	9371	0	193,377	0	0
<b>Total Intergovernmental Revenues</b>		<b>22,919,324</b>	<b>30,111,796</b>	<b>24,513,319</b>	<b>24,513,319</b>
Charges For Services Prior Year Revenue	9401	313,582	(83,223)	0	0
Special Assessments	9421	26,511	32,913	235,700	235,700
Contract Revenue	9703	1,740,281	1,933,244	1,956,085	1,956,085
Emergency Services Reimburse	9706	16,874,309	9,777,569	8,600,000	8,600,000
<b>Total Charges for Services</b>		<b>18,954,683</b>	<b>11,660,503</b>	<b>10,791,785</b>	<b>10,791,785</b>
Miscellaneous Prior Year Revenue	9741	(3,387)	(1,131)	0	0
Other Sales	9751	1,255	1,507	0	0

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1		2	3	4	5
Service Concession Arrangement Revenue	9775	3,409,350	9,117,066	4,462,715	4,462,715
Class Action Lawsuit Settlement	9787	4,942,180	1,395,438	0	0
Miscellaneous Revenue	9790	148,045	2,376,256	3,543,459	3,543,459
<b>Total Miscellaneous Revenues</b>		<b>8,497,444</b>	<b>12,889,135</b>	<b>8,006,174</b>	<b>8,006,174</b>
Capital Assets Gain Revenue	9821	239,727	92,550	74,844	74,844
Transfers In From Other Funds	9831	2,350,000	2,350,000	3,000,000	3,000,000
Insurance Recoveries	9851	10,689	33,665	0	0
<b>Total Other Financing Sources</b>		<b>2,600,415</b>	<b>2,476,215</b>	<b>3,074,844</b>	<b>3,074,844</b>
<b>Total Revenues</b>		<b>220,312,681</b>	<b>240,387,416</b>	<b>229,966,538</b>	<b>229,966,538</b>
Regular Salaries	1101	57,398,374	60,170,969	66,910,053	66,910,053
Extra Help	1102	1,216,338	1,402,461	2,096,559	2,096,559
Overtime	1105	31,825,930	31,875,438	33,684,061	33,684,061
Supplemental Payments	1106	5,140,396	5,607,292	5,930,651	5,930,651
Terminations	1107	3,243,962	2,005,238	2,722,628	2,722,628
Call Back Staffing	1108	592,507	734,516	1,000,874	1,000,874
Retirement Contribution	1121	23,180,798	22,264,459	22,285,826	22,285,826
OASDI Contribution	1122	820,658	898,709	1,016,385	1,016,385
FICA Medicare	1123	1,435,314	1,489,513	1,648,179	1,648,179
Safe Harbor	1124	16,145	19,944	57,085	57,085
In-Lieu Contributions	1125	1,034,934	1,041,239	1,125,362	1,125,362
Retiree Health Payment 1099	1128	135,882	103,549	73,737	73,737
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	0	8,977	0	0
457 Supplemental Retirement Plan	1130	30,365	35,703	48,260	48,260
Group Insurance	1141	7,445,232	8,211,963	9,189,213	9,189,213
Life Insurance For Department Heads And Management	1142	5,471	5,561	5,964	5,964
State Unemployment Insurance	1143	241,224	147,832	0	0
Management Disability Insurance	1144	53,582	52,354	70,321	70,321
Workers' Compensation Insurance	1165	10,388,324	10,865,367	12,753,925	12,753,925
401K Plan	1171	332,694	849,836	1,279,273	1,279,273
Salary And Employee Benefits Current Year Adj Increase	1991	1,404,981	1,900,890	1,955,783	1,955,783
Salary And Employee Benefits Current Year Adj Decrease	1992	(15,903)	(159,799)	0	0
<b>Total Salaries and Employee Benefits</b>		<b>145,927,209</b>	<b>149,532,010</b>	<b>163,854,139</b>	<b>163,854,139</b>

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1		2	3	4	5
Agricultural	2011	372	582	0	0
Clothing And Personal Supplies	2021	933,804	1,070,566	861,730	861,730
Uniform Allowance	2022	519,500	530,950	580,000	580,000
Communications	2031	1,459,514	1,365,117	1,428,014	1,428,014
Voice Data ISF	2032	796,837	922,826	835,305	835,305
Radio Communications ISF	2033	1,080,258	961,774	1,541,080	1,541,080
Food	2041	171,951	278,418	204,663	204,663
Kitchen Supplies	2051	10,279	16,060	15,000	15,000
Bedding And Linens Supplies	2052	52,657	61,991	70,000	70,000
Janitorial Supplies	2054	149,730	139,592	120,000	120,000
Janitorial Services Non ISF	2055	174,129	179,067	180,700	180,700
Other Household Expense	2056	14,841	19,415	30,000	30,000
Hazardous Material Disposal	2057	82,826	39,078	15,500	15,500
Housekeeping Grounds ISF Charges	2058	1,598	0	0	0
General Insurance Allocation ISF	2071	783,315	1,623,473	1,574,402	1,574,402
Income Protection Plan Payments	2080	109,886	91,105	60,000	60,000
Equipment Maintenance	2101	1,118,941	1,350,046	1,656,288	1,656,288
Equipment Maintenance Contracts	2102	0	0	32,618	32,618
Maintenance Supplies And Parts	2104	2,037,153	1,938,744	2,127,000	2,127,000
Buildings And Improvements Maintenance	2112	580,003	796,424	2,155,000	2,155,000
Facilities And Materials Sq Ft Allocation ISF	2114	2,366,919	2,655,795	3,016,997	3,016,997
Facilities Projects ISF	2115	30,014	0	0	0
Other Maintenance ISF	2116	16,572	39,590	0	0
Medical And Laboratory Supplies	2121	548,462	579,901	525,000	525,000
Medical Claims ISF	2122	1,542	1,324	1,400	1,400
Memberships And Dues	2131	45,102	46,978	63,486	63,486
Cost Allocation Plan Charges	2158	1,937,261	1,882,544	2,257,495	2,257,495
Miscellaneous Expense	2159	27,065	61,384	34,926	34,926
Office Supplies	2161	50,681	60,466	60,950	60,950
Printing And Binding Non ISF	2162	27,973	50,066	23,675	23,675
Books And Publications	2163	35,632	35,688	38,300	38,300
Mail Center ISF	2164	18,355	19,560	50,417	50,417
Purchasing Charges ISF	2165	130,121	133,051	134,487	134,487
Graphics Charges ISF	2166	28,170	38,421	62,300	62,300

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	Actual	Actual X Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Copy Machine Chgs ISF	2167	63,890	65,341	55,741	55,741
Stores ISF	2168	74	249	500	500
Miscellaneous Office Expense	2179	37,099	66,018	49,000	49,000
Attorney Services	2185	247,599	142,410	250,000	250,000
Credit Card Fees	2190	292	800	500	500
Marketing And Advertising	2193	26,344	4,743	10,000	10,000
Software Maintenance Agreements	2194	1,408,934	1,879,937	1,735,623	1,735,623
Professional Medical Services	2197	326,361	404,828	617,000	617,000
Other Professional And Specialized Services Non ISF	2199	6,571,543	11,802,175	3,176,062	3,176,062
Employee Health Services	2201	348,960	314,979	315,000	315,000
Information Technology ISF	2202	2,987,921	3,290,290	3,503,999	3,503,999
County Geographical Information Systems Expense ISF	2203	35,470	39,017	70,108	70,108
Public Works ISF Charges	2205	18,854	23,262	30,000	30,000
Special Services ISF	2206	6,024	6,747	8,083	8,083
Publications And Legal Notices	2221	1,238	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	194,211	157,427	167,791	167,791
Building Leases And Rentals Noncounty Owned	2241	17,283	23,034	32,356	32,356
Building Leases And Rentals County Owned	2242	526,866	499,576	454,088	454,088
Storage Charges ISF	2244	2,552	2,429	2,771	2,771
Storage Charges Non ISF	2245	1,095	0	0	0
Computer Equipment <5000	2261	562,999	726,254	1,107,243	1,107,243
Furniture And Fixtures <5000	2262	114,481	119,910	128,000	128,000
Minor Equipment	2264	1,499,651	3,214,309	3,550,785	3,550,785
Training ISF	2272	700	0	0	0
Education Conference And Seminars	2273	320,421	337,091	767,965	767,965
Private Vehicle Mileage	2291	30,351	14,914	18,600	18,600
Travel Expense	2292	409,155	365,436	562,638	562,638
Freight, Express, Other Delivery	2293	19,047	17,817	16,050	16,050
Gas And Diesel Fuel Non ISF	2294	1,299,056	1,616,632	1,753,200	1,753,200
Transportation Expense	2299	102,194	119,957	216,895	216,895
Gas And Diesel Fuel ISF	2301	122,860	123,315	140,000	140,000
Transportation Charges ISF	2302	6,299	1,304	3,000	3,000

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1	2	3	4	5	
Motorpool ISF	2303	16	0	1,020	1,020
Utilities	2311	81,923	128,412	105,175	105,175
Services And Supplies Current Year Adj Increase	2991	30,292	210,036	227,500	227,500
<b>Total Services and Supplies</b>	<b>32,763,517</b>	<b>42,708,645</b>	<b>38,833,426</b>	<b>38,833,426</b>	
Taxes And Assessments	3571	401	420	0	0
Contributions To Outside Agencies	3811	0	205,227	0	0
Interfund Expense Administrative	3912	0	0	0	0
Prior Year Grant Revenue Repayment	3920	4,866,647	493,554	0	0
<b>Total Other Charges</b>	<b>4,867,048</b>	<b>699,201</b>	<b>0</b>	<b>0</b>	
Land Improvements	4012	0	0	810,000	810,000
Buildings And Improvements	4111	0	0	300,000	300,000
Construction By Contractor 1099	4117	3,758,808	7,440,829	36,690,000	36,690,000
Equipment	4601	2,440,152	7,335,420	2,757,286	2,757,286
Vehicles	4671	5,688,669	8,304,329	9,276,678	9,276,678
Computer Software	4701	13,985	64,850	300,000	300,000
Public Safety Radio Network Equipment	4721	1,889,925	529,159	0	0
<b>Total Capital Assets</b>	<b>13,791,539</b>	<b>23,674,587</b>	<b>50,133,964</b>	<b>50,133,964</b>	
Contingencies	6101	0	0	500,000	500,000
<b>Total Appropriations for Contingencies</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	
<b>Total Expenditures and Appropriations</b>	<b>197,349,313</b>	<b>216,614,443</b>	<b>253,321,529</b>	<b>253,321,529</b>	
<b>Net Cost</b>	<b>(22,963,368)</b>	<b>(23,772,973)</b>	<b>23,354,991</b>	<b>23,354,991</b>	