

Fund: S600 Ventura County Fire Protection District

Function: Public Protection

Activity: Fire Protection

2700 Ventura County Fire Protection District

	Final Budget FY 2024-25	Actual Prior Year FY 2024-25	Recommended Budget FY 2025-26	Adopted Budget FY 2025-26
Total Appropriations	245,428,127	265,396,896	286,141,814	286,141,814
Total Revenues	241,870,797	285,630,994	259,910,354	259,910,354
Net Income (Loss)	3,557,330	(20,234,098)	26,231,460	26,231,460
Auth Positions	673	0	683	683
FTE Positions	672.0	0.0	682.0	682.0

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 2024, the Fire District maintained 33 fire stations and responded to approximately 55,322 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.

County of Ventura
State of California
Special District and Other Agencies - Summary Nonenterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2025-26

Fund: S600 Ventura County Fire Protection District

Budget Unit: 2700 Ventura County Fire Protection District

Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Property Taxes Current Secured	8511	163,779,319	171,426,516	176,434,052	176,434,052
Property Taxes Current Unsecured	8521	4,375,223	4,340,761	4,340,761	4,340,761
Property Taxes Prior Unsecured	8541	251,119	182,769	180,000	180,000
Supplemental Property Taxes Current	8551	4,264,367	3,419,962	2,715,166	2,715,166
Supplemental Property Taxes Prior	8561	171,404	310,119	60,000	60,000
Residual Property Taxes	8571	6,807,203	7,221,542	6,969,329	6,969,329
Passthrough Property Taxes	8581	9,198,063	10,023,122	9,804,404	9,804,404
Total Taxes		188,846,699	196,924,792	200,503,712	200,503,712
Other Licenses And Permits	8799	1,142,017	1,370,220	1,222,169	1,222,169
Total Licenses Permits and Franchises		1,142,017	1,370,220	1,222,169	1,222,169
Penalties And Costs On Delinquent Taxes	8841	65,451	91,950	43,000	43,000
Total Fines Forfeitures and Penalties		65,451	91,950	43,000	43,000
Investment Income	8911	7,078,341	6,428,934	4,919,917	4,919,917
Lease Interest	8915	6,591	6,056	5,467	5,467
Rents And Concessions	8931	33,871	127,027	235,353	235,353
Lease Revenue	8935	9,999	11,032	12,133	12,133
Other Lease Revenue	8938	32,924	33,912	34,929	34,929
Total Revenue from Use of Money and Property		7,161,726	6,606,960	5,207,799	5,207,799
Intergovernmental Prior Year Revenue	9001	(7,885)	(366,913)	0	0
State Disaster Relief	9191	41,443	216,648	0	0
State Homeowners Property Tax Relief	9211	947,872	942,359	966,611	966,611
State Other	9252	29,039,581	33,212,561	29,210,162	29,210,162
State SB90	9253	29,625	30,293	0	0
Federal Disaster Relief	9301	452,113	2,906,137	0	0
Federal Other	9351	1,383,422	909,803	1,318,278	1,318,278
Other In-Lieu Revenues	9361	0	4,579	0	0
Other Governmental Agencies	9371	20,593	14,620	0	0
Total Intergovernmental Revenues		31,906,763	37,870,088	31,495,051	31,495,051
Charges For Services Prior Year Revenue	9401	67,570	(6,681,213)	0	0
Special Assessments	9421	53,840	94,756	63,000	63,000
Contract Revenue	9703	2,176,900	2,195,774	2,204,585	2,204,585
Emergency Services Reimburse	9706	11,217,071	29,460,437	10,900,000	10,900,000
NSF Check Charge	9707	0	30	0	0
Total Charges for Services		13,515,381	25,069,785	13,167,585	13,167,585
Miscellaneous Prior Year Revenue	9741	0	(1)	0	0

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Service Concession Arrangement Revenue	9775	9,259,774	9,763,423	4,995,179	4,995,179
Other Non-Governmental Grant Revenue	9780	0	25,039	0	0
Cash Overage	9789	0	(0)	0	0
Miscellaneous Revenue	9790	3,296,627	4,649,244	201,015	201,015
Total Miscellaneous Revenues		12,556,401	14,437,706	5,196,194	5,196,194
Sale of Capital Assets	9821	213,554	243,524	74,844	74,844
Transfers In From Other Funds	9831	3,000,000	3,000,000	3,000,000	3,000,000
Insurance Recoveries	9851	168,907	15,968	0	0
Total Other Financing Sources		3,382,460	3,259,493	3,074,844	3,074,844
Total Revenues		258,576,898	285,630,994	259,910,354	259,910,354
Regular Salaries	1101	63,397,784	67,310,716	77,893,366	77,893,366
Extra Help	1102	1,505,048	1,459,000	2,070,296	2,070,296
Overtime	1105	33,660,882	45,864,516	51,659,479	51,659,479
Supplemental Payments	1106	6,303,718	7,545,690	8,130,621	8,130,621
Terminations	1107	2,683,043	2,907,703	2,344,660	2,344,660
Call Back Staffing	1108	718,156	841,725	990,907	990,907
Retirement Contribution	1121	20,358,506	22,796,492	21,974,525	21,974,525
OASDI Contribution	1122	945,750	1,015,141	1,170,755	1,170,755
FICA Medicare	1123	1,584,301	1,842,125	2,094,614	2,094,614
Safe Harbor	1124	45,721	48,205	42,477	42,477
In-Lieu Contributions	1125	1,051,928	1,224,344	1,376,971	1,376,971
Retiree Health Payment 1099	1128	79,250	50,607	38,395	38,395
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	13,488	11,625	11,637	11,637
457 Supplemental Retirement Plan	1130	36,587	33,064	49,135	49,135
Group Insurance	1141	8,049,136	8,548,242	10,258,227	10,258,227
Life Insurance For Department Heads And Management	1142	5,715	5,690	6,448	6,448
State Unemployment Insurance	1143	(2,462)	0	0	0
Management Disability Insurance	1144	54,471	47,623	71,191	71,191
Workers' Compensation Insurance	1165	10,952,025	12,899,819	13,594,193	13,594,193
401K Plan	1171	1,132,050	1,222,999	1,346,610	1,346,610
Legacy Health Reimbursement Arrangement	1172	0	0	0	0
Salary And Employee Benefits Current Year Adj Increase	1991	1,917,642	1,819,594	2,335,290	2,335,290

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1		2	3	4	5
Salary And Employee Benefits Current Year Adj Decrease	1992	(25,232)	8,434	0	0
Total Salaries and Employee Benefits		154,467,505	177,503,354	197,459,797	197,459,797
Agricultural	2011	367	92	0	0
Clothing And Personal Supplies	2021	1,131,736	1,250,678	1,455,130	1,455,130
Uniform Allowance	2022	546,375	560,825	580,000	580,000
Communications	2031	1,428,964	1,414,337	1,421,500	1,421,500
Voice Data ISF	2032	1,272,287	963,891	1,116,911	1,116,911
Radio Communications ISF	2033	1,235,087	2,920,851	1,621,121	1,621,121
Food	2041	293,728	449,325	247,583	247,583
Kitchen Supplies	2051	24,789	14,944	15,000	15,000
Bedding And Linens Supplies	2052	62,607	94,259	70,000	70,000
Janitorial Supplies	2054	149,770	153,344	132,000	132,000
Janitorial Services Non ISF	2055	192,902	267,667	157,700	157,700
Other Household Expense	2056	28,729	51,757	35,000	35,000
Hazardous Material Disposal	2057	51,963	109,383	54,000	54,000
Housekeeping Grounds ISF Charges	2058	10,706	33,531	0	0
General Insurance Allocation ISF	2071	1,574,402	1,459,025	1,963,173	1,963,173
Income Protection Plan Payments	2080	62,935	182,401	150,000	150,000
Equipment Maintenance	2101	1,540,240	1,319,444	992,009	992,009
Equipment Maintenance Contracts	2102	0	0	61,023	61,023
Maintenance Supplies And Parts	2104	2,135,554	2,360,185	3,023,500	3,023,500
Road Supplies	2105	13,364	0	0	0
Buildings And Improvements Maintenance	2112	1,513,742	1,464,989	1,805,000	1,805,000
Facilities And Materials Sq Ft Allocation ISF	2114	3,014,838	3,173,680	3,199,672	3,199,672
Facilities Projects ISF	2115	0	275	0	0
Other Maintenance ISF	2116	180,955	255,554	0	0
Medical And Laboratory Supplies	2121	525,498	497,525	675,000	675,000
Medical Claims ISF	2122	1,371	1,371	1,400	1,400
Memberships And Dues	2131	44,097	70,437	80,779	80,779
Cost Allocation Plan Charges	2158	2,257,495	2,347,014	2,292,102	2,292,102
Miscellaneous Expense	2159	337,505	76,278	77,700	77,700
Office Supplies	2161	84,484	93,656	72,239	72,239
Printing And Binding Non ISF	2162	35,102	19,885	39,255	39,255
Books And Publications	2163	26,236	23,141	30,700	30,700

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Mail Center ISF	2164	19,632	20,317	61,200	61,200
Purchasing Charges ISF	2165	134,488	175,899	168,917	168,917
Graphics Charges ISF	2166	27,467	18,182	91,800	91,800
Copy Machine Chgs ISF	2167	61,280	63,922	71,310	71,310
Stores ISF	2168	804	10	0	0
Miscellaneous Office Expense	2179	55,218	42,065	25,200	25,200
Attorney Services	2185	123,843	250,032	250,000	250,000
Credit Card Fees	2190	486	297	500	500
Marketing And Advertising	2193	7,429	5,032	5,000	5,000
Software Maintenance Agreements	2194	558,052	460,960	560,562	560,562
Professional Medical Services	2197	354,924	440,824	532,000	532,000
Other Professional And Specialized Services Non ISF	2199	13,331,249	15,790,682	4,329,326	4,329,326
Employee Health Services	2201	118,347	223,514	245,708	245,708
Information Technology ISF	2202	3,113,599	3,430,723	5,723,680	5,723,680
County Geographical Information Systems Expense ISF	2203	57,224	69,451	136,400	136,400
Public Works ISF Charges	2205	19,020	13,924	15,000	15,000
Special Services ISF	2206	9,113	10,134	10,198	10,198
Employee Benefits ISF	2210	736,044	720,569	754,135	754,135
Publications And Legal Notices	2221	346	0	0	0
Rent And Leases Equipment Noncounty Owned	2231	185,713	203,062	185,500	185,500
Software Subscriptions Non ISF	2236	1,260,178	1,872,943	1,923,549	1,923,549
Building Leases And Rentals Noncounty Owned	2241	22,228	15,639	28,865	28,865
Building Leases And Rentals County Owned	2242	473,797	252,968	72,483	72,483
Storage Charges ISF	2244	2,806	2,663	2,454	2,454
Computer Equipment <5000	2261	717,768	1,391,663	1,323,868	1,323,868
Furniture And Fixtures <5000	2262	228,259	478,715	164,000	164,000
Minor Equipment	2264	2,503,383	2,798,511	3,360,006	3,360,006
Training ISF	2272	0	55	0	0
Education Conference And Seminars	2273	362,105	432,380	897,327	897,327
Private Vehicle Mileage	2291	10,186	18,302	6,500	6,500
Travel Expense	2292	578,469	786,840	724,322	724,322
Freight, Express, Other Delivery	2293	16,020	20,102	14,250	14,250

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Gas And Diesel Fuel Non ISF	2294	1,599,325	1,558,058	1,826,200	1,826,200
Transportation Expense	2299	139,355	208,554	272,525	272,525
Gas And Diesel Fuel ISF	2301	127,970	82,617	158,968	158,968
Transportation Charges ISF	2302	1,975	4,034	3,000	3,000
Motorpool ISF	2303	0	0	0	0
Transportation Work Order	2304	0	544	0	0
Utilities	2311	175,355	607,109	555,000	555,000
Services And Supplies Current Year Adj Increase	2991	249,192	294,311	490,000	490,000
Total Services and Supplies		47,160,476	54,395,347	46,359,250	46,359,250
Contributions To Outside Agencies	3811	384,008	76,918	454,000	454,000
Total Other Charges		384,008	76,918	454,000	454,000
Land Improvements	4012	13,130	0	0	0
Buildings And Improvements	4111	14,919,184	43,282	0	0
Construction By Contractor 1099	4117	9,353,749	21,792,185	7,065,000	7,065,000
Equipment	4601	2,460,383	2,726,688	20,770,767	20,770,767
Vehicles	4671	7,582,039	8,853,272	13,478,000	13,478,000
Computer Software	4701	0	5,851	55,000	55,000
Total Capital Assets		34,328,484	33,421,278	41,368,767	41,368,767
Transfers Out To Other Funds	5111	115,538	0	0	0
Total Other Financing Uses		115,538	0	0	0
Contingencies	6101	0	0	500,000	500,000
Total Appropriations for Contingencies		0	0	500,000	500,000
Total Expenditures and Appropriations		236,456,012	265,396,896	286,141,814	286,141,814
Net Cost		(22,120,886)	(20,234,098)	26,231,460	26,231,460