

**COUNTY OF VENTURA
 STATE OF CALIFORNIA
 VENTURA CO FIRE PROTEC DISTRICT 7500 SPECIAL DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2008-2009**

GOVERNING BOARD:
 BOARD OF SUPERVISORS

VENTURA CO FIRE PROTEC DISTRICT - 7500

BUDGET OVERVIEW:

	FINAL BUDGET FY 2007-08	ACTUAL PRIOR YEAR FY 2007-08	REQUESTED BUDGET FY 2008-09	RECOMMENDED BUDGET FY 2008-09	ADOPTED BUDGET FY 2008-09
TOTAL APPROPRIATIONS	147,156,808	121,629,962	142,490,989	142,740,989	139,006,342
TOTAL REVENUES	<u>130,494,211</u>	<u>138,691,724</u>	<u>129,115,547</u>	<u>128,635,547</u>	<u>129,650,584</u>
NET COUNTY COST	16,662,597	(17,061,762)	13,375,442	14,105,442	9,355,758
AUTH POSITIONS			579	578	579
FTE POSITIONS			579	577	578

BUDGET UNIT DESCRIPTION:

The Ventura County Fire Protection District was established in 1928 under the provision of the Health and Safety Code. The purpose of the District is to protect life and property by providing fire protection, emergency medical, education, suppression, hazardous material monitoring, rescue and related emergency services to the communities within the District, which includes the unincorporated areas of Ventura County and the incorporated cities of Camarillo, Moorpark, Ojai, Port Hueneme, Simi Valley, and Thousand Oaks. The Fire District maintained 31 stations and responded to approximately 31,223 fires, rescues and public service calls in FY 2006-2007. The Fire District will continue the goal of reducing the severity and number of fire-related incidents.

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FOR FISCAL YEAR 2008-09**

FUND: 1650	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
	72,135,472,035	2,640,810,053						

ANALYSIS OF FINANCING SOURCES AND FINANCING USES

SUMMARIZATION BY SOURCE (1)	ACTUAL 2006-07 (2)	FINAL BUDGET 2007-08 (3)	ACTUAL 2007-08 (4)	REQUESTED 2008-09 (5)	RECOMMENDED 2008-09 (6)	ADOPTED BY THE BOARD OF SUPERVISORS 2008-09 (7)	
	EXTERNAL FINANCING SOURCES:						
PROPERTY TAXES-CURR SECUR	8611	89,603,260	94,616,210	96,046,266	97,454,696	97,454,696	
PROPERTY TAXES-CURR UNSEC	8621	2,867,033	2,907,000	2,955,573	3,014,684	3,014,684	
PROPERTY TAX-CURR SUPPL	8627	4,937,876	3,600,000	3,187,940	2,544,100	2,544,100	
PROPERTY TAXES-PRIOR UNSE	8641	91,358	50,000	101,727	50,000	50,000	
PROPERTY TAX-PRIOR SUPPL	8647	359,753	120,000	351,603	120,000	120,000	
OTHER	8771	704,147	948,700	625,255	696,384	696,384	
PENALTIES/COSTS-DEL TAXES	8841	73,830	50,000	66,304	50,000	50,000	
INTEREST EARNINGS	8911	1,616,310	600,000	1,703,701	500,000	500,000	
INTEREST EARNINGS-INDIRECT REV	8915	79	0	0	0	0	
RENTS AND CONCESSIONS	8931	9,725	16,000	9,350	14,500	14,500	
STATE AID-DISASTERS	9191	24,166	597,321	618,592	0	0	
H/O PROP TAX RELIEF	9211	996,820	1,071,000	1,030,216	1,050,600	1,050,600	
IN-LIEU TAXES - OTHER	9243	157	0	30	0	0	
STATE AID - SB 90	9246	0	15,000	0	0	0	
STATE AID-OTHER	9247	7,895,387	7,951,952	9,197,677	8,565,405	8,565,405	
STATE AID - PUBLIC SAFETY	9249	480,000	960,000	916,488	0	0	
FEDERAL AID FOR DISASTER	9301	52,143	1,645,492	1,091,040	0	0	
FEDERAL IN-LIEU TAXES	9341	1,068	500	512	500	500	
FEDERAL AID - OTHER	9351	332,997	620,400	492,616	460,000	460,000	
FEDERAL AID - HUD GRANT	9354	161,675	300,000	438,325	0	0	
RDA PASS THROUGH	9373	1,699,104	1,642,199	1,324,301	1,807,440	1,807,440	
SPECIAL ASSESSMENTS	9424	133,030	200,000	52,400	200,000	200,000	
PERSONNEL SERVICES	9471	1,552	0	0	0	0	
INSURANCE	9654	10,334	0	0	0	0	
CONTRACT REVENUE	9714	1,181,976	1,139,402	1,278,864	1,420,238	1,420,238	
EMERGENCY SERVICES REIMBURSE	9722	0	0	0	4,750,000	4,750,000	
OTHER SALES	9761	2,940	0	2,996	0	0	
OTHER REVENUE - MISC	9772	873,524	5,042,000	172,853	4,907,000	4,907,000	
OTHER GRANT REVENUE	9779	33,387	82,702	50,714	10,000	10,000	
CONTRIBUTIONS-DONATIONS	9791	101	0	0	0	0	
EMERGENCY SERVICES REIMB	9792	10,554,486	6,000,000	16,944,012	0	0	
CY CASH PROCEEDS FA SALE	9821	56,174	60,000	25,440	60,000	60,000	
CONTRIB FROM OTHER FUNDS	9831	0	258,333	0	1,440,000	960,000	
INSURANCE PROCEEDS	9851	0	0	6,930	0	0	
TOTAL		<u>124,754,395</u>	<u>130,494,211</u>	<u>138,691,724</u>	<u>129,115,547</u>	<u>128,635,547</u>	<u>129,650,584</u>

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FUND: 1650	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
	72,135,472,035	2,640,810,053						

ANALYSIS OF FINANCING SOURCES AND FINANCING USES

SUMMARIZATION BY SOURCE (1)	ACTUAL 2006-07 (2)	FINAL BUDGET 2007-08 (3)	ACTUAL 2007-08 (4)	REQUESTED 2008-09 (5)	RECOMMENDED 2008-09 (6)	ADOPTED BY THE BOARD OF SUPERVISORS 2008-09 (7)
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FINANCING USES:

REGULAR SALARIES	1101	35,788,322	37,988,179	38,273,425	40,425,130	40,425,130	40,425,130
EXTRA HELP	1102	514,486	394,625	515,373	419,634	419,634	578,034
OVERTIME	1105	18,369,878	19,660,608	18,027,831	18,538,314	18,538,314	18,619,914
SUPPLEMENTAL PAYMENTS	1106	2,749,213	2,981,549	3,151,047	3,287,470	3,287,470	3,287,470
TERMINATIONS/BUYDOWNS	1107	1,154,464	1,200,000	1,299,047	1,200,000	1,200,000	1,200,000
CALL BACK STAFFING	1108	1,913	0	0	0	0	0
RETIREMENT CONTRIBUTION	1121	18,741,102	20,783,376	21,520,092	22,707,287	22,707,287	22,707,287
OASDI CONTRIBUTION	1122	521,838	609,552	585,689	629,220	629,220	629,220
FICA-MEDICARE	1123	629,605	646,686	672,893	660,486	660,486	660,486
SAFE HARBOR	1124	5,437	4,053	10,326	7,931	7,931	7,931
IN-LIEU CONTRIBUTIONS	1125	684,994	706,900	687,180	720,505	720,505	720,505
POB DEBT SERVICE	1126	3,521,727	1,942,013	1,711,297	0	0	0
RETIREE HLTH PYMT 1099	1128	34,954	49,259	37,823	75,352	75,352	75,352
GROUP INSURANCE	1141	3,241,223	3,462,576	3,527,515	3,573,739	3,573,739	3,573,739
LIFE INS/DEPT HEADS & MGT	1142	4,377	5,200	4,446	4,732	4,732	4,732
STATE UNEMPLOYMENT INS	1143	49,348	0	0	0	0	0
MANAGEMENT DISABILITY INS	1144	34,739	38,920	36,031	39,692	39,692	39,692
WORKERS' COMPENSATION INS	1165	6,550,757	5,051,386	5,174,803	4,890,772	4,890,772	4,890,772
401K PLAN	1171	204,193	258,752	216,576	278,753	278,753	278,753
SALARIES AND EMPLOYEE BENEFITS	10	<u>92,802,571</u>	<u>95,783,634</u>	<u>95,451,394</u>	<u>97,459,017</u>	<u>97,459,017</u>	<u>97,699,017</u>
DISINFECT/EXTERMINATE S	2013	5,335	7,000	5,580	7,300	7,300	7,300
MISC. CLOTH & PERSONAL SU	2021	725	3,550	1,397	2,600	2,600	2,600
UNIFORM ALLOWANCE	2022	410,816	433,255	439,169	462,080	462,080	462,080
SAFETY CLOTH & SUPPLIES	2023	273,092	584,295	518,768	637,104	737,104	747,104
RADIO EXPENSE - NON ISF	2031	45,377	64,700	48,469	48,900	48,900	48,900
TELEPHONE CHGS - NON ISF	2032	600,866	769,804	576,872	758,266	758,266	758,266
VOICE/DATA - ISF	2033	593,541	617,300	562,977	652,800	652,800	652,800
RADIO COMMUNICATIONS - ISF	2034	733,308	825,000	653,656	1,248,054	1,248,054	1,248,054
FOOD	2041	73,749	63,800	98,684	44,500	44,500	44,500
BEDDING & LINENS	2051	55,602	54,100	66,759	56,300	56,300	56,300
KITCHEN SUPPLIES	2052	11,940	7,500	5,664	9,300	9,300	9,300
JANITORIAL SUPPLIES	2053	58,019	60,500	66,767	70,500	70,500	70,500
JANITORIAL SERVICES-NON ISF	2055	83,874	88,500	74,601	92,000	92,000	92,000
REFUSE DISPOSAL	2056	36,419	37,600	41,451	38,500	38,500	38,500
HAZ MAT DISPOSAL - ISF	2058	24,167	20,000	31,469	20,800	20,800	20,800

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	ASSESSED VALUATION		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
1650	72,135,472,035	2,640,810,053						

ANALYSIS OF FINANCING SOURCES AND FINANCING USES

SUMMARIZATION BY SOURCE (1)	ACTUAL	FINAL	ACTUAL	REQUESTED	RECOMMENDED	ADOPTED BY
	2006-07 (2)	BUDGET 2007-08 (3)	2007-08 (4)	2008-09 (5)	2008-09 (6)	THE BOARD OF SUPERVISORS 2008-09 (7)
FINANCING USES:						
GENERAL INSUR ALLOCATION - ISF	2071	794,940	799,410	700,415	541,628	541,628
INSURANCE PREMIUMS	2072	0	30,000	0	0	0
MALPRACTICE	2076	0	0	25,000	31,200	31,200
AUTOMOTIVE EQUIP. MAINTEN	2101	183,280	227,945	197,271	217,500	217,500
OFFICE EQUIP. MAINTENANCE	2102	1,413	581	1,010	500	500
COMM. EQUIP. MAINTENANCE	2103	93,049	144,039	121,477	131,800	131,800
OTHER EQUIP. MAINTENANCE	2105	70,593	107,382	69,665	72,180	72,180
MAINTENANCE SUPPLIES	2107	596,204	650,450	584,859	642,000	642,000
BUILDING MAINTENANCE	2121	445,627	688,791	314,767	900,800	900,800
GROUNDS-MAINTENANCE	2124	54,706	20,000	23,318	39,000	39,000
FACIL/MATLS SQ FT ALLOC-ISF	2125	1,311,094	1,432,900	1,414,656	1,562,200	1,562,200
OTHER MAINTENANCE - ISF	2128	8,129	0	1,676	0	0
MEDICAL SUPPLIES & EXPENS	2132	175,558	230,207	169,297	242,398	242,398
MEDICAL CLAIMS ISF	2136	4,098	900	3,623	4,100	4,100
MEMBERSHIPS & DUES	2141	18,102	20,115	19,061	20,361	20,361
EDUCATION ALLOWANCE	2154	17,154	36,400	30,418	25,000	25,000
INDIRECT COST RECOVERY	2158	1,011,570	1,340,974	1,340,974	1,103,203	1,103,203
MISC. PAYMENTS	2159	49,473	28,340	29,437	43,085	43,085
PRINTING/BINDING-NOT ISF	2171	33,530	31,700	20,057	37,500	37,500
BOOKS & PUBLICATIONS	2172	63,416	66,950	68,032	66,392	66,392
OFFICE SUPPLIES	2173	113,706	126,300	121,425	137,500	137,500
MAIL CENTER - ISF	2174	12,500	11,300	11,389	10,400	10,400
PURCHASING CHARGES - ISF	2176	154,885	151,500	161,682	166,800	166,800
GRAPHICS CHARGES - ISF	2177	12,226	22,300	28,426	24,500	24,500
COPY MACHINE CHGS - ISF	2178	39,298	42,000	43,768	39,300	39,300
MISC. OFFICE EXPENSE	2179	0	1,000	0	0	0
SPECIAL OFFICE EXPENSE	2180	15,810	18,000	2,286	21,500	21,500
STORES - ISF	2181	6,117	5,500	6,512	6,500	6,500
INFORMATION TECHNOLOGY- ISF	2192	783,474	811,565	945,638	2,392,619	2,392,619
COMPUTER SERVICES NON ISF	2195	1,539,896	2,023,363	1,606,450	2,308,790	2,308,790
PUBLIC WORKS - CHARGES	2197	0	18,000	46,006	20,000	20,000
OTHER PROF & SPEC SERVICE	2199	1,049,895	1,670,471	958,471	1,627,060	1,627,060
TEMPORARY HELP	2200	199,355	48,000	140,553	49,900	49,900
SPECIAL SERVICES - ISF	2205	2,656	4,800	3,029	4,900	4,900
EMPLOYEE HEALTH SERVICES	2211	38,450	120,000	43,406	76,500	76,500
COUNTY GIS EXPENSE	2214	50,964	23,631	27,162	28,497	28,497

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	ASSESSED VALUATION		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
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ANALYSIS OF FINANCING SOURCES AND FINANCING USES

SUMMARIZATION BY SOURCE (1)	ACTUAL	FINAL	ACTUAL	REQUESTED	RECOMMENDED	ADOPTED BY	
	2006-07 (2)	BUDGET 2007-08 (3)	2007-08 (4)	2008-09 (5)	2008-09 (6)	THE BOARD OF SUPERVISORS 2008-09 (7)	
FINANCING USES:							
PUBLIC AND LEGAL NOTICES	2261	14,816	6,100	2,828	6,500	6,500	6,500
RENT/LEASES EQUIP-NOT ISF	2271	97,003	120,074	157,011	132,400	132,400	132,400
BUILD LEASES & RENTALS	2281	279,816	247,618	263,167	231,130	231,130	231,130
STORAGE CHARGES	2283	3,059	500	2,656	3,400	3,400	3,400
SMALL TOOLS & INSTRUMENTS	2291	702	0	3,199	5,000	5,000	5,000
MINOR EQUIPMENT-OTHER	2292	355,033	627,612	591,246	491,367	491,367	491,367
COMPUTER EQUIP <5000	2293	260,259	681,290	174,472	413,992	413,992	413,992
FURNITURE/FIXTURES <5000	2294	125,050	170,647	46,598	106,250	106,250	106,250
SPECIAL DEPT. EXP. - 02	2302	88,610	100,000	78,380	80,000	80,000	80,000
SPECIAL DEPT. EXP. - 04	2304	166,823	138,127	130,967	79,500	79,500	79,500
SPECIAL DEPT. EXP. - 05	2305	1,842	1,300	0	500	500	500
SPECIAL DEPT. EXP. - 06	2306	151,950	181,516	142,754	185,930	185,930	185,930
SPECIAL DEPT. EXP. - 07	2307	42,270	97,632	91,356	83,200	83,200	83,200
SPECIAL DEPT. EXP. - 10	2310	838,993	1,046,460	695,779	1,028,964	1,028,964	1,028,964
SPECIAL DEPT. EXP. - 14	2314	393,009	460,901	88,575	200,000	200,000	200,000
SPECIAL DEPT. EXP. - 15	2315	0	1,833,280	1,833,280	0	0	0
SPECIAL DEPT. EXP. - 19	2319	61,822	49,700	95,370	75,700	75,700	75,700
MATERIALS & SUPPLIES	2494	767,176	704,971	632,670	680,332	680,332	690,332
TRANS. CHARGES - ISF	2521	1,649	2,000	148	1,000	1,000	1,000
PRIVATE VEHICLE MILEAGE	2522	14,800	4,400	6,287	4,850	4,850	4,850
CONF. & SEMINARS EXPENSE	2523	21,705	21,250	17,857	16,225	16,225	16,225
FREIGHT & EXPENSE	2524	10,370	10,700	16,389	21,000	21,000	21,000
GAS/DIESEL FUEL	2525	673,551	800,000	823,111	901,500	901,500	901,500
MISC. TRANS. & TRAVEL	2529	64,326	65,803	63,374	55,795	55,795	55,795
UTILITIES - OTHER	2541	53,877	68,000	51,160	62,600	62,600	62,600
SERVICES AND SUPPLIES	20	<u>16,446,506</u>	<u>22,031,599</u>	<u>18,482,134</u>	<u>21,611,752</u>	<u>21,711,752</u>	<u>21,731,752</u>
OTHER LOAN PAYMENTS-PRINC	3312	517,068	0	0	0	0	0
INTEREST L/T TECP	3412	18,247	0	0	0	0	0
INT ON OTHER SHORT-TRM DT	3473	23,529	50,000	0	35,000	35,000	35,000
TAXES AND ASSESSMENTS	3571	133	3,000	160	3,000	3,000	3,000
OTHER CHARGES	30	<u>558,977</u>	<u>53,000</u>	<u>160</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>
ALTERATION & IMPROVEMENT 1099	4033	0	312,500	0	300,000	300,000	300,000
CONSTRUCT BY CONTRACTOR 1099	4044	3,127,490	16,266,098	3,513,579	12,781,000	12,931,000	12,931,000
AUTOMOTIVE EQUIPMENT	4810	161,834	544,000	143,597	351,813	351,813	351,813
REPLACE EQUIP.-AUTOMOTIVE	4819	1,518,170	3,549,642	2,744,013	2,722,000	2,722,000	2,722,000
COMPUTER EQUIPMENT	4862	560,298	1,135,634	448,565	392,160	392,160	392,160

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	ASSESSED VALUATION		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
	72,135,472,035	2,640,810,053						

ANALYSIS OF FINANCING SOURCES AND FINANCING USES

SUMMARIZATION BY SOURCE (1)	ACTUAL 2006-07 (2)	FINAL BUDGET 2007-08 (3)	ACTUAL 2007-08 (4)	REQUESTED 2008-09 (5)	RECOMMENDED 2008-09 (6)	ADOPTED BY THE BOARD OF SUPERVISORS 2008-09 (7)	
	FINANCING USES:						
COMPUTER SOFTWARE	4863	68,014	196,846	45,649	250,000	250,000	250,000
COMMUNICATION EQUIPMENT	4870	14,585	3,179,344	15,108	3,994,647	3,994,647	0
REPLACE COMM. EQUIP.	4879	713,414	1,940,145	0	1,224,000	1,224,000	1,224,000
OTHER EQUIPMENT	4889	338,545	1,414,366	535,764	236,600	236,600	236,600
FIXED ASSETS	40	<u>6,502,351</u>	<u>28,538,575</u>	<u>7,446,274</u>	<u>22,252,220</u>	<u>22,402,220</u>	<u>18,407,573</u>
CONTRIB TO OTHER FUNDS	5118	250,000	250,000	250,000	630,000	630,000	630,000
OTHER FINANCING USES	50	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>630,000</u>	<u>630,000</u>	<u>630,000</u>
CONTINGENCIES-INCREASE	6101	0	500,000	0	500,000	500,000	500,000
TOTAL		<u>116,560,405</u>	<u>147,156,808</u>	<u>121,629,962</u>	<u>142,490,989</u>	<u>142,740,989</u>	<u>139,006,342</u>