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

VENTURA COUNTY FIRE PROTECTION DISTRICT - 2700

BUDGET OVERVIEW

| | FINAL BUDGET FY 2015-16 | ACTUAL PRIOR YEAR FY 2015-16 | REQUESTED BUDGET FY 2016-17 | RECOMMENDED BUDGET FY 2016-17 | ADOPTED BUDGET FY 2016-17 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 180,233,059 | 148,887,093 | 170,680,817 | 170,680,817 | 170,680,817 |
| TOTAL REVENUES | 147,387,724 | 157,175,226 | 149,912,943 | 149,912,943 | 149,912,943 |
| NET COUNTY COST | 32,845,335 | (8,288,133) | 20,767,874 | 20,767,874 | 20,767,874 |
| AUTH POSITIONS | 0 | 0 | 592 | 592 | 592 |
| FTE POSITIONS | 0 | 0 | 591 | 591 | 591 |

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 2015, the Fire District maintained 32 fire stations and responded to approximately 40,142 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.

FUND: S600 VENTURA COUNTY FIRE PROTECTION DISTRICT
 BUDGET UNIT: 2700 VENTURA COUNTY FIRE PROTECTION DISTRICT

| FINANCING SOURCE ACCOUNT | 2014-15 ACTUAL | 2015-16 ACTUAL * ESTIMATED | 2016-17 RECOMMENDED | 2016-17 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|--------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| PROPERTY TAXES CURRENT SECURED 8511 | 107,505,590 | 111,888,955 | 115,620,599 | 115,620,599 |
| PROPERTY TAXES CURRENT UNSECURED 8521 | 3,170,322 | 3,183,570 | 3,183,571 | 3,183,571 |
| PROPERTY TAXES PRIOR SECURED 8531 | 767 | 23,182 | 0 | 0 |
| PROPERTY TAXES PRIOR UNSECURED 8541 | 110,538 | 137,296 | 112,200 | 112,200 |
| SUPPLEMENTAL PROPERTY TAXES CURRENT 8551 | 2,044,678 | 1,979,121 | 1,346,905 | 1,346,905 |
| SUPPLEMENTAL PROPERTY TAXES PRIOR 8561 | 12,242 | 53,860 | 45,000 | 45,000 |
| RESIDUAL PROPERTY TAXES 8571 | 0 | 4,070,274 | 0 | 0 |
| PASSTHROUGH PROPERTY TAXES 8581 | 0 | 4,472,453 | 4,005,758 | 4,005,758 |
| TOTAL TAXES | 112,844,138 | 125,808,711 | 124,314,033 | 124,314,033 |
| OTHER LICENSES AND PERMITS 8799 | 1,127,294 | 1,196,478 | 1,156,023 | 1,156,023 |
| TOTAL LICENSES PERMITS AND FRANCHISES | 1,127,294 | 1,196,478 | 1,156,023 | 1,156,023 |
| PENALTIES AND COSTS ON DELINQUENT TAX 8841 | 39,455 | 29,975 | 29,999 | 29,999 |
| TOTAL FINES FORFEITURES AND PENALTIES | 39,455 | 29,975 | 29,999 | 29,999 |
| INVESTMENT INCOME 8911 | 279,879 | 542,572 | 229,442 | 229,442 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | 279,879 | 542,572 | 229,442 | 229,442 |
| INTERGOVERNMENTAL PRIOR YEAR REVENUE 9001 | 0 | (20,729) | 0 | 0 |
| PRIOR YEAR REVENUE 9209H | 24,282 | 0 | 0 | 0 |
| STATE HOMEOWNERS PROPERTY TAX RELIEF 9211 | 985,519 | 1,012,498 | 993,599 | 993,599 |
| IN-LIEU TAXES OTHER 9251 | 0 | 109 | 0 | 0 |
| STATE OTHER 9252 | 11,853,299 | 11,939,636 | 11,898,677 | 11,898,677 |
| STATE SB90 9253 | 2,183 | 0 | 0 | 0 |
| PRIOR YEAR REVENUE 9309H | (3,594) | 0 | 0 | 0 |
| FEDERAL IN-LIEU TAXES 9341 | 1,311 | 2 | 0 | 0 |
| FEDERAL OTHER 9351 | 141,971 | 2,091,331 | 54,919 | 54,919 |
| OTHER IN-LIEU REVENUES 9361 | 2,520 | 1,852 | 0 | 0 |
| RDA PASS THROUGH 9372 | 7,226,486 | 0 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL REVENUE | 20,233,978 | 15,024,698 | 12,947,195 | 12,947,195 |
| CHARGES FOR SERVICES PRIOR YEAR REVEN 9401 | 5,796 | 95,319 | 0 | 0 |
| SPECIAL ASSESSMENTS 9421 | 167,261 | 114,748 | 231,680 | 231,680 |
| PRIOR YEAR REVENUE 9609H | 0 | 0 | 0 | 0 |
| CONTRACT REVENUE 9703 | 1,534,086 | 1,539,085 | 1,459,528 | 1,459,528 |
| EMERGENCY SERVICES REIMBURSE 9706 | 4,095,356 | 8,705,514 | 3,937,433 | 3,937,433 |
| NSF CHECK CHARGE 9707 | 0 | 30 | 0 | 0 |
| COST ALLOCATION PLAN REVENUE 9731 | 6,069 | 0 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | 5,808,568 | 10,454,696 | 5,628,641 | 5,628,641 |
| MISCELLANEOUS PRIOR YEAR REVENUE 9741 | 0 | (2,593) | 0 | 0 |
| OTHER SALES 9751 | 1,040 | 1,767 | 0 | 0 |
| OPT OUT REVENUE 9772 | 0 | 0 | 0 | 0 |
| OTHER NON-GOVERNMENTAL GRANT REVENUE 9780 | 22,883 | 10,595 | 0 | 0 |
| MISCELLANEOUS REVENUE 9790 | 221,870 | 1,753,808 | 3,051,918 | 3,051,918 |
| TOTAL MISCELLANEOUS REVENUES | 245,793 | 1,763,577 | 3,051,918 | 3,051,918 |
| CAPITAL ASSETS GAIN REVENUE 9821 | 38,873 | 39,651 | 60,000 | 60,000 |
| TRANSFERS IN FROM OTHER FUNDS 9831 | 2,281,512 | 2,304,735 | 2,495,692 | 2,495,692 |

FUND: S600 VENTURA COUNTY FIRE PROTECTION DISTRICT
 BUDGET UNIT: 2700 VENTURA COUNTY FIRE PROTECTION DISTRICT

| FINANCING SOURCE ACCOUNT | 2014-15 ACTUAL | 2015-16 ACTUAL ESTIMATED * | 2016-17 RECOMMENDED | 2016-17 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|--------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| INSURANCE RECOVERIES 9851 | 30,706 | 10,132 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | 2,351,091 | 2,354,518 | 2,555,692 | 2,555,692 |
| TOTAL REVENUE | 142,930,196 | 157,175,226 | 149,912,943 | 149,912,943 |
| REGULAR SALARIES 1101 | 42,517,004 | 46,353,620 | 48,756,322 | 48,756,322 |
| EXTRA HELP 1102 | 890,414 | 883,117 | 1,162,165 | 1,162,165 |
| OVERTIME 1105 | 18,552,700 | 23,289,505 | 21,247,935 | 21,247,935 |
| SUPPLEMENTAL PAYMENTS 1106 | 3,626,943 | 3,640,431 | 3,786,267 | 3,786,267 |
| TERMINATIONS 1107 | 1,455,265 | 2,032,947 | 1,800,000 | 1,800,000 |
| CALL BACK STAFFING 1108 | 0 | 675 | 0 | 0 |
| RETIREMENT CONTRIBUTION 1121 | 29,689,963 | 26,482,109 | 29,443,207 | 29,443,207 |
| OASDI CONTRIBUTION 1122 | 570,843 | 640,650 | 790,568 | 790,568 |
| FICA MEDICARE 1123 | 851,282 | 1,007,532 | 1,077,121 | 1,077,121 |
| SAFE HARBOR 1124 | 51,434 | 54,749 | 60,028 | 60,028 |
| IN-LIEU CONTRIBUTIONS 1125 | 819,121 | 875,159 | 909,277 | 909,277 |
| RETIREE HEALTH PAYMENT 1099 1128 | 138,502 | 128,868 | 113,563 | 113,563 |
| GROUP INSURANCE 1141 | 3,564,761 | 3,839,449 | 3,983,200 | 3,983,200 |
| LIFE INSURANCE FOR DEPARTMENT HEADS A 1142 | 2,063 | 2,094 | 2,159 | 2,159 |
| STATE UNEMPLOYMENT INSURANCE 1143 | 77,790 | 89,901 | 92,727 | 92,727 |
| MANAGEMENT DISABILITY INSURANCE 1144 | 34,947 | 46,816 | 54,442 | 54,442 |
| WORKERS' COMPENSATION INSURANCE 1165 | 7,449,738 | 7,775,580 | 6,928,355 | 6,928,355 |
| 401K PLAN 1171 | 220,774 | 236,911 | 311,241 | 311,241 |
| SALARY AND EMPLOYEE BENEFITS CURRENT 1991 | 111,911 | 584,428 | 292,939 | 292,939 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | 110,625,455 | 117,964,542 | 120,811,516 | 120,811,516 |
| AGRICULTURAL 2011 | 0 | 18,431 | 14,000 | 14,000 |
| DISINFECT/EXTERMINATE S 2013H | 15,111 | 0 | 0 | 0 |
| CLOTHING AND PERSONAL SUPPLIES 2021 | 4,756 | 488,509 | 504,137 | 504,137 |
| UNIFORM ALLOWANCE 2022 | 453,695 | 461,180 | 465,000 | 465,000 |
| SAFETY CLOTH & SUPPLIES 2023H | 446,118 | 0 | 0 | 0 |
| COMMUNICATIONS 2031 | 0 | 855,368 | 673,835 | 673,835 |
| RADIO EXPENSE - NON ISF 2031H | 8,163 | 0 | 0 | 0 |
| VOICE DATA ISF 2032 | 732,503 | 581,489 | 622,290 | 622,290 |
| TELEPHONE CHGS - NON ISF 2032H | 689,701 | 0 | 0 | 0 |
| RADIO COMMUNICATIONS ISF 2033 | 1,217,489 | 1,320,818 | 1,411,740 | 1,411,740 |
| FOOD 2041 | 82,617 | 165,045 | 144,300 | 144,300 |
| KITCHEN SUPPLIES 2051 | 8,580 | 7,704 | 10,000 | 10,000 |
| BEDDING AND LINENS SUPPLIES 2052 | 66,572 | 67,619 | 70,000 | 70,000 |
| JANITORIAL SUPPLIES 2054 | 95,099 | 96,094 | 80,000 | 80,000 |
| JANITORIAL SERVICES NON ISF 2055 | 117,330 | 88,836 | 92,150 | 92,150 |
| OTHER HOUSEHOLD EXPENSE 2056 | 0 | 7,971 | 7,000 | 7,000 |
| REFUSE DISPOSAL 2056H | 11,698 | 0 | 0 | 0 |
| HAZARDOUS MATERIAL DISPOSAL 2057 | 43,180 | 9,936 | 16,221 | 16,221 |
| HOUSEKEEPING GROUNDS ISF CHARGS 2058 | 1,713 | 603 | 0 | 0 |

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BUDGET UNIT: 2700 VENTURA COUNTY FIRE PROTECTION DISTRICT

| FINANCING SOURCE ACCOUNT | 2014-15 ACTUAL | 2015-16 ACTUAL * ESTIMATED | 2016-17 RECOMMENDED | 2016-17 ADOPTED BY THE BOARD OF SUPERVISORS | |
|---------------------------------------|-------------------|----------------------------------|------------------------|--|-----------|
| 1 | 2 | 3 | 4 | 5 | |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 315,058 | 640,396 | 615,397 | 615,397 |
| INCOME PROTECTION PLAN PAYMENTS | 2080 | 0 | 6,484 | 0 | 0 |
| EQUIPMENT MAINTENANCE | 2101 | 197,420 | 787,469 | 765,475 | 765,475 |
| EQUIPMENT MAINTENANCE CONTRACTS | 2102 | 0 | 15,700 | 0 | 0 |
| COMM. EQUIP. MAINTENANCE | 2103H | 486,890 | 0 | 0 | 0 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 760,645 | 264,126 | 851,218 | 851,218 |
| OTHER EQUIP. MAINTENANCE | 2105H | 124,032 | 0 | 0 | 0 |
| BUILDINGS AND IMPROVEMENTS MAINTENANC | 2112 | 513,986 | 662,562 | 918,250 | 918,250 |
| FACILITIES AND MATERIALS SQ FT ALLOCA | 2114 | 1,767,237 | 1,790,557 | 1,819,422 | 1,819,422 |
| FACILITIES PROJECTS ISF | 2115 | 0 | 383 | 0 | 0 |
| OTHER MAINTENANCE ISF | 2116 | 244 | 2,500 | 0 | 0 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 289,806 | 318,360 | 294,500 | 294,500 |
| MEDICAL CLAIMS ISF | 2122 | 3,862 | 2,087 | 3,750 | 3,750 |
| GROUNDS-MAINTENANCE | 2124H | 39,727 | 0 | 0 | 0 |
| MEMBERSHIPS AND DUES | 2131 | 21,190 | 20,389 | 25,294 | 25,294 |
| COST ALLOCATION PLAN CHARGES | 2158 | 1,172,789 | 1,102,774 | 1,067,738 | 1,067,738 |
| MISCELLANEOUS EXPENSE | 2159 | 48,328 | 16,314 | 62,500 | 62,500 |
| OFFICE SUPPLIES | 2161 | 61,637 | 66,872 | 77,500 | 77,500 |
| PRINTING AND BINDING NON ISF | 2162 | 18,478 | 13,598 | 33,600 | 33,600 |
| BOOKS AND PUBLICATIONS | 2163 | 31,146 | 46,212 | 57,100 | 57,100 |
| MAIL CENTER ISF | 2164 | 17,222 | 20,243 | 19,000 | 19,000 |
| PURCHASING CHARGES ISF | 2165 | 125,941 | 105,284 | 130,000 | 130,000 |
| GRAPHICS CHARGES ISF | 2166 | 6,121 | 12,280 | 4,800 | 4,800 |
| COPY MACHINE CHGS ISF | 2167 | 75,747 | 84,337 | 95,000 | 95,000 |
| STORES ISF | 2168 | 119 | 1,354 | 500 | 500 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 0 | 56,739 | 23,000 | 23,000 |
| SPECIAL OFFICE EXPENSE | 2180H | 25,956 | 0 | 0 | 0 |
| ATTORNEY SERVICES | 2185 | 174,017 | 55,621 | 145,000 | 145,000 |
| CREDIT CARD FEES | 2190 | 0 | 528 | 500 | 500 |
| TEMPORARY HELP | 2192 | 7,379 | 12,911 | 0 | 0 |
| SOFTWARE MAINTENANCE AGREEMENTS | 2194 | 0 | 1,310,647 | 861,896 | 861,896 |
| COMPUTER SERVICES NON ISF | 2195H | 1,219,397 | 0 | 0 | 0 |
| PROFESSIONAL MEDICAL SERVICES | 2197 | 12,350 | 58,154 | 49,000 | 49,000 |
| OTHER PROFESSIONAL AND SPECIALIZED NO | 2199 | 1,062,892 | 1,389,216 | 2,290,284 | 2,290,284 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 0 | 71,763 | 0 | 0 |
| INFORMATION TECHNOLOGY ISF | 2202 | 2,468,122 | 2,901,673 | 3,020,546 | 3,020,546 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTE | 2203 | 56,344 | 56,287 | 66,889 | 66,889 |
| PUBLIC WORKS ISF CHARGES | 2205 | 5,620 | 2,104 | 5,000 | 5,000 |
| SPECIAL SERVICES ISF | 2206 | 3,885 | 4,365 | 4,000 | 4,000 |
| COURT REPORTER-TRANSCRIPT | 2207H | 4,536 | 0 | 0 | 0 |
| PROFESSIONAL AND SPECIALIZED SERVICES | 2209 | 0 | 0 | 330,000 | 330,000 |
| BACKGROUND INVESTIGATION SERVS | 2213H | 55,866 | 0 | 0 | 0 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 2,392 | 849 | 500 | 500 |

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| FINANCING SOURCE ACCOUNT | 2014-15 ACTUAL | 2015-16 ACTUAL * ESTIMATED | 2016-17 RECOMMENDED | 2016-17 ADOPTED BY THE BOARD OF SUPERVISORS | |
|---------------------------------------|-------------------|----------------------------------|------------------------|--|------------|
| 1 | 2 | 3 | 4 | 5 | |
| RENT AND LEASES EQUIPMENT NONCOUNTY O | 2231 | 111,642 | 123,575 | 116,424 | 116,424 |
| SOFTWARE RENTAL NON ISF | 2236 | 0 | 0 | 0 | 0 |
| BUILDING LEASES AND RENTALS NONCOUNT | 2241 | 398,047 | 10,362 | 23,500 | 23,500 |
| BUILDING LEASES AND RENTALS COUNTY OW | 2242 | 0 | 383,232 | 367,936 | 367,936 |
| GROUND FACILITY LEASE AND RENT | 2243 | 0 | 2,400 | 2,500 | 2,500 |
| STORAGE CHARGES ISF | 2244 | 4,043 | 1,700 | 1,300 | 1,300 |
| STORAGE CHARGES NON ISF | 2245 | 0 | 2,988 | 3,000 | 3,000 |
| COMPUTER EQUIPMENT <5000 | 2261 | 1,122,112 | 877,523 | 409,927 | 409,927 |
| FURNITURE AND FIXTURES <5000 | 2262 | 78,944 | 111,335 | 151,200 | 151,200 |
| MINOR EQUIPMENT | 2264 | 581,692 | 5,507,981 | 1,298,369 | 1,298,369 |
| TRAINING ISF | 2272 | 900 | 3,110 | 0 | 0 |
| EDUCATION CONFERENCE AND SEMINARS | 2273 | 43,233 | 242,671 | 344,828 | 344,828 |
| PRIVATE VEHICLE MILEAGE | 2291 | 1,034 | 4,392 | 4,200 | 4,200 |
| TRAVEL EXPENSE | 2292 | 41,105 | 338,947 | 225,094 | 225,094 |
| FREIGHT, EXPRESS, AND OTHER DELIVERY | 2293 | 18,857 | 21,658 | 13,300 | 13,300 |
| GAS AND DIESEL FUEL NON ISF | 2294 | 0 | 489,804 | 655,723 | 655,723 |
| TRANSPORTATION EXPENSE | 2299 | 122,372 | 26 | 0 | 0 |
| GAS AND DIESEL FUEL ISF | 2301 | 650,260 | 46,044 | 46,877 | 46,877 |
| TRANSPORTATION CHARGES ISF | 2302 | 0 | 2,087 | 0 | 0 |
| SPECIAL DEPT. EXP. - 02 | 2302H | 96,016 | 0 | 0 | 0 |
| MOTORPOOL ISF | 2303 | 10,211 | 9,386 | 10,000 | 10,000 |
| SPECIAL DEPT. EXP. - 06 | 2306H | 233,635 | 0 | 0 | 0 |
| SPECIAL DEPT. EXP. - 07 | 2307H | 122,011 | 0 | 0 | 0 |
| SPECIAL DEPT. EXP. - 10 | 2310H | 91,054 | 0 | 0 | 0 |
| UTILITIES | 2311 | 34,415 | 38,642 | 50,541 | 50,541 |
| SPECIAL DEPT. EXP. - 19 | 2319H | 56,443 | 0 | 0 | 0 |
| MATERIALS & SUPPLIES | 2494H | 495,335 | 0 | 0 | 0 |
| TOTAL SERVICES AND SUPPLIES | | 19,484,064 | 24,288,603 | 21,473,051 | 21,473,051 |
| TAXES AND ASSESSMENTS | 3571 | 160 | 187 | 300 | 300 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 0 | 200,955 | 600,000 | 600,000 |
| TOTAL OTHER CHARGES | | 160 | 201,142 | 600,300 | 600,300 |
| LAND | 4011 | 0 | 0 | 1,600,000 | 1,600,000 |
| BUILDINGS AND IMPROVEMENTS | 4111 | 35,592 | 12,388 | 0 | 0 |
| CONSTRUCTION BY CONTRACTOR 1099 | 4117 | 1,039,790 | 2,314,776 | 17,976,000 | 17,976,000 |
| EQUIPMENT | 4601 | 0 | 723,056 | 2,610,850 | 2,610,850 |
| VEHICLES | 4671 | 0 | 3,070,269 | 3,717,000 | 3,717,000 |
| COMPUTER SOFTWARE | 4701 | 44,895 | 11,499 | 1,392,100 | 1,392,100 |
| REPLACE EQUIP.-AUTOMOTIVE | 4819H | 1,418,262 | 0 | 0 | 0 |
| COMPUTER EQUIPMENT | 4862H | 57,832 | 0 | 0 | 0 |
| COMMUNICATION EQUIPMENT | 4870H | 96,140 | 0 | 0 | 0 |
| OTHER EQUIPMENT | 4889H | 739,417 | 0 | 0 | 0 |
| TOTAL FIXED ASSETS | | 3,431,928 | 6,131,988 | 27,295,950 | 27,295,950 |
| TRANSFERS OUT TO OTHER FUNDS | 5111 | 397,917 | 300,819 | 0 | 0 |

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 BUDGET UNIT: 2700 VENTURA COUNTY FIRE PROTECTION DISTRICT

| FINANCING SOURCE ACCOUNT | 2014-15 ACTUAL | 2015-16 ACTUAL * ESTIMATED | 2016-17 RECOMMENDED | 2016-17 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|--------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| TOTAL OTHER FINANCING USES | 397,917 | 300,819 | 0 | 0 |
| CONTINGENCIES | 0 | 0 | 500,000 | 500,000 |
| TOTAL CONTINGENCIES | 0 | 0 | 500,000 | 500,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 133,939,522 | 148,887,093 | 170,680,817 | 170,680,817 |
| NET COST | (8,990,673) | (8,288,133) | 20,767,874 | 20,767,874 |