

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

VENTURA COUNTY FIRE PROTECTION DISTRICT - 2700

BUDGET OVERVIEW

	FINAL BUDGET FY 2018-19	ACTUAL PRIOR YEAR FY 2018-19	REQUESTED BUDGET FY 2019-20	RECOMMENDED BUDGET FY 2019-20	ADOPTED BUDGET FY 2019-20
TOTAL APPROPRIATIONS	216,791,103	184,138,345	200,572,624	200,572,624	200,572,624
TOTAL REVENUES	171,851,014	173,663,808	178,004,951	178,004,951	178,004,951
NET COUNTY COST	44,940,089	10,474,537	22,567,673	22,567,673	22,567,673
AUTH POSITIONS	0	0	617	617	617
FTE POSITIONS	0	0	616	616	616

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 2018, the Fire District maintained 33 fire stations and responded to approximately 46,874 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	2017-18 ACTUAL	2018-19 ACTUAL * ESTIMATED	2019-20 RECOMMENDED	2019-20 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES CURRENT SECURED 8511	120,793,961	128,309,721	132,323,711	132,323,711
PROPERTY TAXES CURRENT UNSECURED 8521	3,006,446	3,301,055	3,415,732	3,415,732
PROPERTY TAXES PRIOR SECURED 8531	904	247,857	90,550	90,550
PROPERTY TAXES PRIOR UNSECURED 8541	99,489	74,598	74,635	74,635
SUPPLEMENTAL PROPERTY TAXES CURRENT 8551	2,328,604	2,536,385	2,627,299	2,627,299
SUPPLEMENTAL PROPERTY TAXES PRIOR 8561	72,458	127,821	48,444	48,444
RESIDUAL PROPERTY TAXES 8571	4,234,938	4,591,088	4,587,282	4,587,282
PASSTHROUGH PROPERTY TAXES 8581	5,857,071	6,354,445	6,390,583	6,390,583
OTHER TAXES 8673	0	2	0	0
TOTAL TAXES	136,393,872	145,542,972	149,558,236	149,558,236
OTHER LICENSES AND PERMITS 8799	1,303,961	1,282,024	1,343,080	1,343,080
TOTAL LICENSES PERMITS AND FRANCHISES	1,303,961	1,282,024	1,343,080	1,343,080
FORFEITURES AND PENALTIES 8831	1,544	1,216	0	0
PENALTIES AND COSTS ON DELINQUENT TAX 8841	44,530	60,576	36,788	36,788
TOTAL FINES FORFEITURES AND PENALTIES	46,074	61,792	36,788	36,788
INVESTMENT INCOME 8911	1,142,469	2,081,735	1,245,591	1,245,591
TOTAL REVENUE USE OF MONEY AND PROPERTY	1,142,469	2,081,735	1,245,591	1,245,591
INTERGOVERNMENTAL PRIOR YEAR REVENUE 9001	99,241	(16,616)	0	0
STATE DISASTER RELIEF 9191	1,958,937	15,785	0	0
STATE HOMEOWNERS PROPERTY TAX RELIEF 9211	997,506	995,870	1,007,921	1,007,921
IN-LIEU TAXES OTHER 9251	0	7	0	0
STATE OTHER 9252	13,678,169	14,158,079	13,442,692	13,442,692
FEDERAL DISASTER RELIEF 9301	7,084,982	57,399	0	0
FEDERAL OTHER 9351	299,258	324,499	518,988	518,988
OTHER IN-LIEU REVENUES 9361	3,345	3,345	0	0
RDA PASS THROUGH 9372	15,767	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	24,137,205	15,538,368	14,969,601	14,969,601
CHARGES FOR SERVICES PRIOR YEAR REVEN 9401	562,406	22,478	0	0
SPECIAL ASSESSMENTS 9421	154,463	118,643	242,525	242,525
CONTRACT REVENUE 9703	1,576,934	1,608,965	1,672,558	1,672,558
EMERGENCY SERVICES REIMBURSE 9706	8,415,177	4,459,120	6,000,000	6,000,000
TOTAL CHARGES FOR SERVICES	10,708,980	6,209,206	7,915,083	7,915,083
MISCELLANEOUS PRIOR YEAR REVENUE 9741	(1,677)	552	0	0
OTHER SALES 9751	0	7,844	0	0
OPT OUT REVENUE 9772	0	0	0	0
OTHER NON-GOVERNMENTAL GRANT REVENUE 9780	25,000	0	0	0
CASH OVERAGE 9789	146	0	0	0
MISCELLANEOUS REVENUE 9790	273,727	219,112	206,000	206,000
TOTAL MISCELLANEOUS REVENUES	297,196	227,508	206,000	206,000
CAPITAL ASSETS GAIN REVENUE 9821	72,485	93,711	60,000	60,000
TRANSFERS IN FROM OTHER FUNDS 9831	2,499,777	2,624,766	2,670,572	2,670,572
INSURANCE RECOVERIES 9851	59,340	1,726	0	0
TOTAL OTHER FINANCING SOURCES	2,631,602	2,720,203	2,730,572	2,730,572

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FINANCING SOURCE ACCOUNT	2017-18 ACTUAL	2018-19 ACTUAL * ESTIMATED	2019-20 RECOMMENDED	2019-20 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5

TOTAL REVENUE	176,661,359	173,663,808	178,004,951	178,004,951
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REGULAR SALARIES	1101	49,804,885	52,371,549	56,084,505	56,084,505
EXTRA HELP	1102	677,069	738,927	901,385	901,385
OVERTIME	1105	28,571,575	25,151,591	25,791,538	25,791,538
SUPPLEMENTAL PAYMENTS	1106	3,911,922	4,286,877	4,572,691	4,572,691
TERMINATIONS	1107	2,853,588	2,158,068	2,421,772	2,421,772
CALL BACK STAFFING	1108	296,842	363,442	371,496	371,496
RETIREMENT CONTRIBUTION	1121	29,302,983	30,343,903	32,812,954	32,812,954
OASDI CONTRIBUTION	1122	782,087	790,277	869,834	869,834
FICA MEDICARE	1123	1,173,343	1,187,169	1,296,623	1,296,623
SAFE HARBOR	1124	52,947	49,339	80,103	80,103
IN-LIEU CONTRIBUTIONS	1125	973,814	975,205	1,084,177	1,084,177
RETIREE HEALTH PAYMENT 1099	1128	146,102	138,371	107,744	107,744
GROUP INSURANCE	1141	4,250,667	5,106,869	5,995,664	5,995,664
LIFE INSURANCE FOR DEPARTMENT HEADS A	1142	5,864	5,967	6,005	6,005
STATE UNEMPLOYMENT INSURANCE	1143	66,028	57,813	45,833	45,833
MANAGEMENT DISABILITY INSURANCE	1144	48,873	50,395	58,972	58,972
WORKERS' COMPENSATION INSURANCE	1165	8,940,974	9,136,062	11,789,253	11,789,253
401K PLAN	1171	277,253	288,432	360,911	360,911
SALARY AND EMPLOYEE BENEFITS CURRENT	1991	499,106	858,913	1,296,781	1,296,781
SALARY AND EMPLOYEE BENEFITS CURRENT	1992	(2,143)	(51,016)	0	0
TOTAL SALARIES AND EMPLOYEE BENEFITS		132,633,779	134,008,154	145,948,241	145,948,241
AGRICULTURAL	2011	22,571	27,696	23,000	23,000
CLOTHING AND PERSONAL SUPPLIES	2021	570,591	972,281	659,600	659,600
UNIFORM ALLOWANCE	2022	479,165	499,005	490,650	490,650
COMMUNICATIONS	2031	1,033,638	1,094,458	996,636	996,636
VOICE DATA ISF	2032	623,400	681,735	730,000	730,000
RADIO COMMUNICATIONS ISF	2033	1,356,991	1,265,707	1,505,995	1,505,995
FOOD	2041	169,811	210,882	165,200	165,200
KITCHEN SUPPLIES	2051	11,779	9,314	10,000	10,000
BEDDING AND LINENS SUPPLIES	2052	84,682	71,488	70,000	70,000
JANITORIAL SUPPLIES	2054	127,452	104,249	120,000	120,000
JANITORIAL SERVICES NON ISF	2055	94,741	100,357	100,800	100,800
OTHER HOUSEHOLD EXPENSE	2056	12,615	13,545	13,000	13,000
HAZARDOUS MATERIAL DISPOSAL	2057	10,473	12,344	13,500	13,500
HOUSEKEEPING GROUNDS ISF CHARGS	2058	438	1,969	0	0
GENERAL INSURANCE ALLOCATION ISF	2071	414,961	603,919	572,834	572,834
INCOME PROTECTION PLAN PAYMENTS	2080	50,552	0	50,000	50,000
EQUIPMENT MAINTENANCE	2101	1,087,975	944,548	914,307	914,307
EQUIPMENT MAINTENANCE CONTRACTS	2102	0	0	0	0
MAINTENANCE SUPPLIES AND PARTS	2104	1,291,957	973,012	1,658,490	1,658,490
BUILDINGS AND IMPROVEMENTS MAINTENANC	2112	575,294	778,263	1,485,000	1,485,000

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1	2	3	4	5	
FACILITIES AND MATERIALS SQ FT ALLOCA	2114	1,856,315	1,914,690	2,043,347	2,043,347
FACILITIES PROJECTS ISF	2115	4,720	144,752	0	0
OTHER MAINTENANCE ISF	2116	11,724	19,961	0	0
MEDICAL AND LABORATORY SUPPLIES	2121	399,570	342,250	386,100	386,100
MEDICAL CLAIMS ISF	2122	871	875	1,000	1,000
MEMBERSHIPS AND DUES	2131	32,213	39,136	37,888	37,888
COST ALLOCATION PLAN CHARGES	2158	2,399,480	2,359,138	1,993,377	1,993,377
MISCELLANEOUS EXPENSE	2159	2,010,913	9,641,994	19,500	19,500
OFFICE SUPPLIES	2161	66,718	61,806	67,100	67,100
PRINTING AND BINDING NON ISF	2162	26,694	15,562	20,900	20,900
BOOKS AND PUBLICATIONS	2163	39,374	29,450	51,100	51,100
MAIL CENTER ISF	2164	19,702	17,128	21,626	21,626
PURCHASING CHARGES ISF	2165	110,720	114,042	131,024	131,024
GRAPHICS CHARGES ISF	2166	8,221	27,233	6,300	6,300
COPY MACHINE CHGS ISF	2167	81,712	77,458	85,758	85,758
STORES ISF	2168	154	1,077	500	500
MISCELLANEOUS OFFICE EXPENSE	2179	56,811	37,247	23,000	23,000
ATTORNEY SERVICES	2185	103,769	83,500	100,000	100,000
CREDIT CARD FEES	2190	342	685	500	500
SOFTWARE MAINTENANCE AGREEMENTS	2194	1,261,972	1,447,439	1,620,809	1,620,809
PROFESSIONAL MEDICAL SERVICES	2197	39,189	34,655	55,675	55,675
OTHER PROFESSIONAL AND SPECIALIZED NO	2199	2,894,786	2,701,548	2,732,643	2,732,643
EMPLOYEE HEALTH SERVICES HCA	2201	307,889	315,241	275,000	275,000
INFORMATION TECHNOLOGY ISF	2202	2,922,391	3,001,981	3,345,365	3,345,365
COUNTY GEOGRAPHICAL INFORMATION SYSTE	2203	58,873	58,873	58,873	58,873
PUBLIC WORKS ISF CHARGES	2205	53,714	19,107	20,000	20,000
SPECIAL SERVICES ISF	2206	14,440	4,271	5,000	5,000
PROFESSIONAL AND SPECIALIZED SERVICES	2209	0	0	0	0
PUBLICATIONS AND LEGAL NOTICES	2221	0	0	0	0
RENT AND LEASES EQUIPMENT NONCOUNTY O	2231	117,786	125,422	131,090	131,090
SOFTWARE RENTAL NON ISF	2236	0	0	0	0
BUILDING LEASES AND RENTALS NONCOUNT	2241	32,022	27,529	45,580	45,580
BUILDING LEASES AND RENTALS COUNTY OW	2242	369,465	402,533	409,943	409,943
GROUND FACILITY LEASE AND RENT	2243	0	0	0	0
STORAGE CHARGES ISF	2244	1,789	1,936	2,071	2,071
STORAGE CHARGES NON ISF	2245	3,684	3,936	4,000	4,000
COMPUTER EQUIPMENT <5000	2261	608,476	1,708,999	365,055	365,055
FURNITURE AND FIXTURES <5000	2262	234,532	136,801	110,000	110,000
MINOR EQUIPMENT	2264	2,606,097	1,861,692	1,906,194	1,906,194
TRAINING ISF	2272	1,150	1,126	0	0
EDUCATION CONFERENCE AND SEMINARS	2273	378,902	292,473	417,298	417,298
PRIVATE VEHICLE MILEAGE	2291	25,884	23,340	3,200	3,200
TRAVEL EXPENSE	2292	541,837	356,368	387,760	387,760

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1	2	3	4	5	
FREIGHT, EXPRESS, AND OTHER DELIVERY	2293	20,947	37,714	17,000	17,000
GAS AND DIESEL FUEL NON ISF	2294	657,232	934,054	953,000	953,000
TRANSPORTATION EXPENSE	2299	48,124	172,732	15,000	15,000
GAS AND DIESEL FUEL ISF	2301	72,312	87,790	231,320	231,320
TRANSPORTATION CHARGES ISF	2302	7,295	7,007	7,000	7,000
MOTORPOOL ISF	2303	4,116	1,941	4,020	4,020
UTILITIES	2311	51,336	50,272	52,200	52,200
SERVICES AND SUPPLIES CURRENT YEAR AD	2991	0	5,403	50,000	50,000
TOTAL SERVICES AND SUPPLIES		28,585,351	37,114,941	27,793,128	27,793,128
TAXES AND ASSESSMENTS	3571	346	203	0	0
INTERFUND EXPENSE ADMINISTRATIVE	3912	425,785	246,216	400,000	400,000
TOTAL OTHER CHARGES		426,130	246,419	400,000	400,000
LAND	4011	10,703,241	0	1,000,000	1,000,000
BUILDINGS AND IMPROVEMENTS	4111	0	0	0	0
CONSTRUCTION BY CONTRACTOR 1099	4117	5,061,393	2,512,239	15,544,000	15,544,000
EQUIPMENT	4601	5,292,059	6,024,352	1,662,255	1,662,255
VEHICLES	4671	3,776,988	4,160,290	7,407,000	7,407,000
COMPUTER SOFTWARE	4701	156,505	71,950	318,000	318,000
TOTAL FIXED ASSETS		24,990,185	12,768,831	25,931,255	25,931,255
CONTINGENCIES	6101	0	0	500,000	500,000
TOTAL CONTINGENCIES		0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS		186,635,446	184,138,345	200,572,624	200,572,624
NET COST		9,974,087	10,474,537	22,567,673	22,567,673