

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

**2700 Ventura County Fire Protection District**

	Final Budget FY 2023-24	Actual Prior Year FY 2023-24	Recommended Budget FY 2024-25	Adopted Budget FY 2024-25
Total Appropriations	253,321,529	236,456,012	245,428,127	245,428,127
Total Revenues	229,966,538	258,576,898	241,870,797	241,870,797
<b>Net Income (Loss)</b>	<b>23,354,991</b>	<b>(22,120,886)</b>	<b>3,557,330</b>	<b>3,557,330</b>
Auth Positions	665	0	665	673
FTE Positions	664.0	0.0	664.0	672.0

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 2023, the Fire District maintained 33 fire stations and responded to approximately 53,661 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	2022-23 Actual	2023-24 Actual X Estimated	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors	
1	2	3	4	5	
Property Taxes Current Secured	8511	154,717,336	163,779,319	169,542,483	169,542,483
Property Taxes Current Unsecured	8521	3,979,410	4,375,223	4,156,431	4,156,431
Property Taxes Prior Secured	8531	4,305	0	0	0
Property Taxes Prior Unsecured	8541	164,434	251,119	164,434	164,434
Supplemental Property Taxes Current	8551	2,967,294	4,264,367	3,132,572	3,132,572
Supplemental Property Taxes Prior	8561	218,504	171,404	60,000	60,000
Residual Property Taxes	8571	7,206,908	6,807,203	6,989,130	6,989,130
Passthrough Property Taxes	8581	8,525,557	9,198,063	9,143,645	9,143,645
<b>Total Taxes</b>		<b>177,783,748</b>	<b>188,846,699</b>	<b>193,188,695</b>	<b>193,188,695</b>
Other Licenses And Permits	8799	1,300,203	1,142,017	1,326,207	1,326,207
<b>Total Licenses Permits and Franchises</b>		<b>1,300,203</b>	<b>1,142,017</b>	<b>1,326,207</b>	<b>1,326,207</b>
Penalties And Costs On Delinquent Taxes	8841	51,514	65,451	43,968	43,968
<b>Total Fines Forfeitures and Penalties</b>		<b>51,514</b>	<b>65,451</b>	<b>43,968</b>	<b>43,968</b>
Investment Income	8911	4,066,230	7,078,341	2,287,245	2,287,245
Lease Interest	8915	6,468	6,591	6,341	6,341
Rents And Concessions	8931	0	33,871	0	0
Lease Revenue	8935	9,639	9,999	10,748	10,748
Other Lease Revenue	8938	31,965	32,924	33,912	33,912
<b>Total Revenue from Use of Money and Property</b>		<b>4,114,302</b>	<b>7,161,726</b>	<b>2,338,246</b>	<b>2,338,246</b>
Intergovernmental Prior Year Revenue	9001	0	(7,885)	0	0
State Disaster Relief	9191	0	41,443	0	0
State Homeowners Property Tax Relief	9211	996,197	947,872	968,594	968,594
State Other	9252	27,656,244	29,039,581	25,368,660	25,368,660
State SB90	9253	0	29,625	0	0
Federal Disaster Relief	9301	0	452,113	0	0
Federal Other	9351	1,261,811	1,383,422	114,200	114,200
Other In-Lieu Revenues	9361	4,167	0	0	0
Other Governmental Agencies	9371	193,377	20,593	0	0
<b>Total Intergovernmental Revenues</b>		<b>30,111,796</b>	<b>31,906,763</b>	<b>26,451,454</b>	<b>26,451,454</b>
Charges For Services Prior Year Revenue	9401	(83,223)	67,570	0	0
Special Assessments	9421	32,913	53,840	235,700	235,700
Contract Revenue	9703	1,933,244	2,176,900	2,068,732	2,068,732
Emergency Services Reimburse	9706	9,777,569	11,217,071	8,092,248	8,092,248
<b>Total Charges for Services</b>		<b>11,660,503</b>	<b>13,515,381</b>	<b>10,396,680</b>	<b>10,396,680</b>
Miscellaneous Prior Year Revenue	9741	(1,131)	0	0	0

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1	2	3	4	5
Other Sales	9751	1,507	0	0
Service Concession Arrangement Revenue	9775	9,117,066	9,259,774	4,849,688
Class Action Lawsuit Settlement	9787	1,395,438	0	0
Miscellaneous Revenue	9790	2,376,256	3,296,627	201,015
<b>Total Miscellaneous Revenues</b>		<b>12,889,135</b>	<b>12,556,401</b>	<b>5,050,703</b>
Sale of Capital Assets	9821	92,550	213,554	74,844
Transfers In From Other Funds	9831	2,350,000	3,000,000	3,000,000
Insurance Recoveries	9851	33,665	168,907	0
<b>Total Other Financing Sources</b>		<b>2,476,215</b>	<b>3,382,460</b>	<b>3,074,844</b>
<b>Total Revenues</b>		<b>240,387,416</b>	<b>258,576,898</b>	<b>241,870,797</b>
Regular Salaries	1101	60,170,969	63,397,784	71,357,111
Extra Help	1102	1,402,461	1,505,048	1,881,544
Overtime	1105	31,875,438	33,660,882	35,745,755
Supplemental Payments	1106	5,607,292	6,303,718	6,592,370
Terminations	1107	2,005,238	2,683,043	2,626,643
Call Back Staffing	1108	734,516	718,156	1,365,532
Retirement Contribution	1121	22,264,459	20,358,506	23,329,956
OASDI Contribution	1122	898,709	945,750	1,107,280
FICA Medicare	1123	1,489,513	1,584,301	1,754,260
Safe Harbor	1124	19,944	45,721	63,603
In-Lieu Contributions	1125	1,041,239	1,051,928	1,188,727
Retiree Health Payment 1099	1128	103,549	79,250	51,564
Supp Retirement Plan Part D And Replacement Benefit Plan	1129	8,977	13,488	13,500
457 Supplemental Retirement Plan	1130	35,703	36,587	43,635
Group Insurance	1141	8,211,963	8,049,136	9,091,738
Life Insurance For Department Heads And Management	1142	5,561	5,715	6,166
State Unemployment Insurance	1143	147,832	(2,462)	0
Management Disability Insurance	1144	52,354	54,471	66,642
Workers' Compensation Insurance	1165	10,865,367	10,952,025	13,904,595
401K Plan	1171	849,836	1,132,050	1,300,240
Salary And Employee Benefits Current Year Adj Increase	1991	1,900,890	1,917,642	2,100,793
Salary And Employee Benefits Current Year Adj Decrease	1992	(159,799)	(25,232)	0

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1	2	3	4	5
Total Salaries and Employee Benefits	149,532,010	154,467,505	173,591,654	173,591,654
Agricultural 2011	582	367	0	0
Clothing And Personal Supplies 2021	1,070,566	1,131,736	1,233,140	1,233,140
Uniform Allowance 2022	530,950	546,375	581,700	581,700
Communications 2031	1,365,117	1,428,964	1,411,218	1,411,218
Voice Data ISF 2032	922,826	1,272,287	833,740	833,740
Radio Communications ISF 2033	961,774	1,235,087	5,803,563	5,803,563
Food 2041	278,418	293,728	228,463	228,463
Kitchen Supplies 2051	16,060	24,789	15,000	15,000
Bedding And Linens Supplies 2052	61,991	62,607	70,000	70,000
Janitorial Supplies 2054	139,592	149,770	120,000	120,000
Janitorial Services Non ISF 2055	179,067	192,902	410,700	410,700
Other Household Expense 2056	19,415	28,729	30,000	30,000
Hazardous Material Disposal 2057	39,078	51,963	43,500	43,500
Housekeeping Grounds ISF Charges 2058	0	10,706	0	0
General Insurance Allocation ISF 2071	1,623,473	1,574,402	1,504,238	1,504,238
Income Protection Plan Payments 2080	91,105	62,935	60,000	60,000
Equipment Maintenance 2101	1,350,046	1,540,240	1,532,067	1,532,067
Equipment Maintenance Contracts 2102	0	0	0	0
Maintenance Supplies And Parts 2104	1,938,744	2,135,554	2,458,500	2,458,500
Road Supplies 2105	0	13,364	0	0
Buildings And Improvements Maintenance 2112	796,424	1,513,742	1,700,000	1,700,000
Facilities And Materials Sq Ft Allocation ISF 2114	2,655,795	3,014,838	3,016,997	3,016,997
Other Maintenance ISF 2116	39,590	180,955	0	0
Medical And Laboratory Supplies 2121	579,901	525,498	595,000	595,000
Medical Claims ISF 2122	1,324	1,371	1,400	1,400
Memberships And Dues 2131	46,978	44,097	69,815	69,815
Cost Allocation Plan Charges 2158	1,882,544	2,257,495	2,347,014	2,347,014
Miscellaneous Expense 2159	61,384	337,505	63,000	63,000
Office Supplies 2161	60,466	84,484	65,039	65,039
Printing And Binding Non ISF 2162	50,066	35,102	33,755	33,755
Books And Publications 2163	35,688	26,236	40,700	40,700
Mail Center ISF 2164	19,560	19,632	39,359	39,359
Purchasing Charges ISF 2165	133,051	134,488	175,900	175,900

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1	2	3	4	5	
Graphics Charges ISF	2166	38,421	27,467	104,300	104,300
Copy Machine Chgs ISF	2167	65,341	61,280	63,494	63,494
Stores ISF	2168	249	804	500	500
Miscellaneous Office Expense	2179	66,018	55,218	200	200
Attorney Services	2185	142,410	123,843	250,000	250,000
Credit Card Fees	2190	800	486	500	500
Marketing And Advertising	2193	4,743	7,429	5,000	5,000
Software Maintenance Agreements	2194	1,879,937	558,052	2,159,271	2,159,271
Professional Medical Services	2197	404,828	354,924	487,000	487,000
Other Professional And Specialized Services Non ISF	2199	11,802,175	13,331,249	3,954,129	3,954,129
Employee Health Services	2201	314,979	118,347	315,000	315,000
Information Technology ISF	2202	3,290,290	3,113,599	3,472,951	3,472,951
County Geographical Information Systems Expense ISF	2203	39,017	57,224	69,451	69,451
Public Works ISF Charges	2205	23,262	19,020	15,000	15,000
Special Services ISF	2206	6,747	9,113	8,979	8,979
Employee Benefits ISF	2210	0	736,044	726,600	726,600
Publications And Legal Notices	2221	0	346	0	0
Rent And Leases Equipment Noncounty Owned	2231	157,427	185,713	171,500	171,500
Software Subscriptions Non ISF	2236	0	1,260,178	4,800	4,800
Building Leases And Rentals Noncounty Owned	2241	23,034	22,228	28,865	28,865
Building Leases And Rentals County Owned	2242	499,576	473,797	88,504	88,504
Storage Charges ISF	2244	2,429	2,806	2,678	2,678
Computer Equipment <5000	2261	726,254	717,768	2,782,702	2,782,702
Furniture And Fixtures <5000	2262	119,910	228,259	95,000	95,000
Minor Equipment	2264	3,214,309	2,503,383	3,309,943	3,309,943
Education Conference And Seminars	2273	337,091	362,105	834,027	834,027
Private Vehicle Mileage	2291	14,914	10,186	18,500	18,500
Travel Expense	2292	365,436	578,469	615,823	615,823
Freight, Express, Other Delivery	2293	17,817	16,020	15,750	15,750
Gas And Diesel Fuel Non ISF	2294	1,616,632	1,599,325	1,807,200	1,807,200
Transportation Expense	2299	119,957	139,355	245,775	245,775
Gas And Diesel Fuel ISF	2301	123,315	127,970	140,000	140,000

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1	2	3	4	5	
Transportation Charges ISF	2302	1,304	1,975	3,000	3,000
Motorpool ISF	2303	0	0	0	0
Utilities	2311	128,412	175,355	504,000	504,000
Services And Supplies Current Year Adj Increase	2991	210,036	249,192	350,000	350,000
<b>Total Services and Supplies</b>		<b>42,708,645</b>	<b>47,160,476</b>	<b>47,134,250</b>	<b>47,134,250</b>
Taxes And Assessments	3571	420	0	0	0
Contributions To Outside Agencies	3811	205,227	384,008	278,300	278,300
Prior Year Grant Revenue Repayment	3920	493,554	0	0	0
<b>Total Other Charges</b>		<b>699,201</b>	<b>384,008</b>	<b>278,300</b>	<b>278,300</b>
Land Improvements	4012	0	13,130	0	0
Buildings And Improvements	4111	0	14,919,184	0	0
Construction By Contractor 1099	4117	7,440,829	9,353,749	5,420,000	5,420,000
Equipment	4601	7,335,420	2,460,383	9,225,285	9,225,285
Vehicles	4671	8,304,329	7,582,039	9,228,638	9,228,638
Computer Software	4701	64,850	0	50,000	50,000
Public Safety Radio Network Equipment	4721	529,159	0	0	0
<b>Total Capital Assets</b>		<b>23,674,587</b>	<b>34,328,484</b>	<b>23,923,923</b>	<b>23,923,923</b>
Transfers Out To Other Funds	5111	0	115,538	0	0
<b>Total Other Financing Uses</b>		<b>0</b>	<b>115,538</b>	<b>0</b>	<b>0</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>216,614,443</b>	<b>236,456,012</b>	<b>245,428,127</b>	<b>245,428,127</b>
<b>Net Cost</b>		<b>(23,772,973)</b>	<b>(22,120,886)</b>	<b>3,557,330</b>	<b>3,557,330</b>