

# FY25

## Preliminary Budget



# Vista Fire Protection District

### *Board of Directors*

James F. Elliott  
President

John Ploetz  
Vice President

Robert Fougner  
Director

Daniel Gomez  
Director

Read Miller  
Director

### *Staff*

Karlana Rannals  
Administrative Manager

Gerard Washington  
Fire Chief

6/12/2024

## About Us

The Vista Fire Protection District is adjacent to the City of Vista in San Diego County. The District is organized under the Fire Protection District Law of 1987 (Health and Safety Code Section 13800 et. Seq) to provide fire protection services within the Vista Fire Protection District.

An elected board of directors makes all policy decisions. The District is governed by a five-member elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff. The Board meets on the second Wednesday of each month.

The District represents approximately 21,000 citizens within an approximate 19 square miles.

## Our Mission

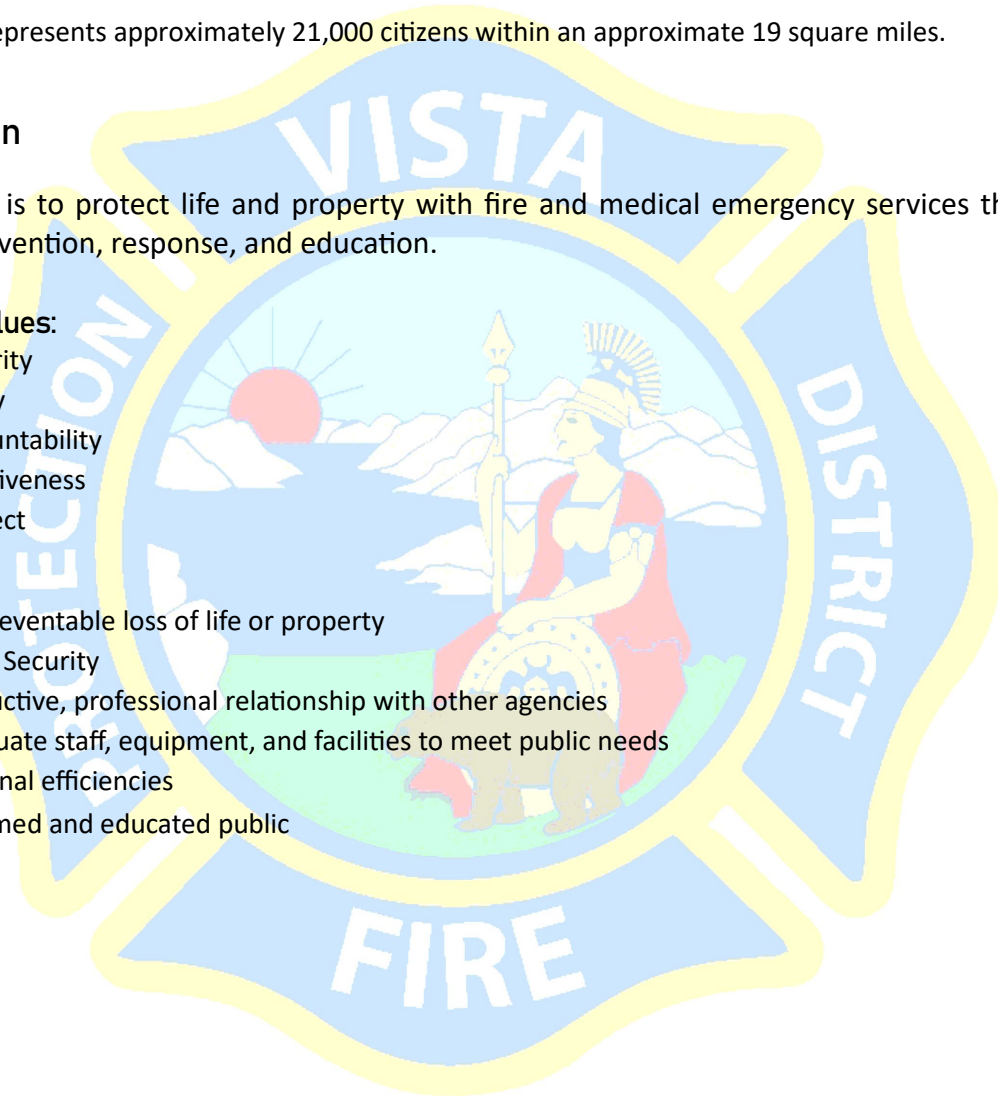
Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

### Our Core Values:

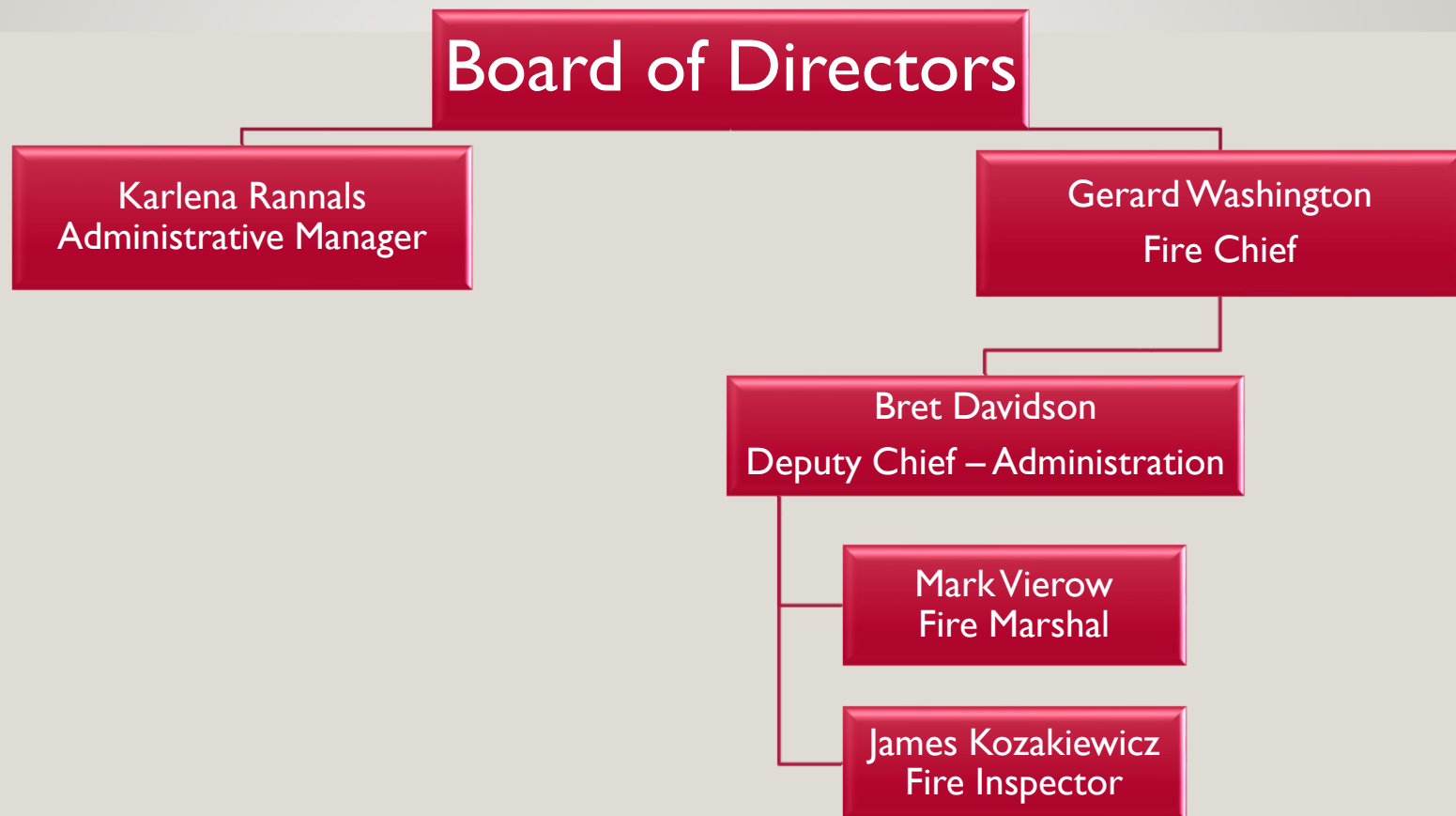
- Integrity
- Safety
- Accountability
- Effectiveness
- Respect

### Our Vision:

- No preventable loss of life or property
- Fiscal Security
- Productive, professional relationship with other agencies
- Adequate staff, equipment, and facilities to meet public needs
- Regional efficiencies
- Informed and educated public



# VISTA FIRE PROTECTION DISTRICT



# VISTA FIRE PROTECTION DISTRICT

## PRELIMINARY BUDGET - FY25



June 2024

The Fire District’s proposed FY25 Operating Budget is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is a valuable tool to set priorities that align with the District’s mission and vision for Vista Fire Protection District over the next year. This financial plan for the new fiscal year proposes the necessary revenue and expenditures, while continuing to provide the highest level of emergency response, fire prevention, and administrative services.

### Overview

In evaluating the FY25 budget, the projected total unaudited operating revenue decreased 6.3% as compared to FY24 unaudited revenue (*Figure 1*).

Revenue	FY24 Budget	FY24 Est.	FY25 Budget	BGT vs. Act. - %
Taxes & Assessments	4,535	4,550	4,550	0.0%
Interest	223	382	260	-31.9%
Grant	192	193	-	-100.0%
All Other	30	63	50	-21.2%
<b>Total Revenue</b>	<b>4,980</b>	<b>5,189</b>	<b>4,861</b>	<b>-6.3%</b>

Figure 1

The projected FY25 operating expenditures, compared to the FY24 estimate (*unaudited*) costs, decreased approximately 1.4%. (*Figure 2*).

Expenditures	FY24 Budget	FY24 Est.	FY25 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Fire/EMS Services	4,082	4,095	4,095	0.0%	-
Fire Prevention	86	72	86	19.3%	14
Grant	197	196	3	-98.7%	(193)
Salaries & Benefits	150	143	149	4.4%	6
Service, Supplies, PY	280	199	307	54.6%	108
Depreciation	18	18	18	0.0%	-
<b>Total Operating Expense</b>	<b>4,813</b>	<b>4,722</b>	<b>4,658</b>	<b>-1.4%</b>	<b>(65)</b>
<b>Operating Surplus (Deficit)</b>	<b>167</b>	<b>467</b>	<b>203</b>	<b>-56.5%</b>	<b>(264)</b>
Other Projects	-	-	-	0.0%	-
<b>Total Expense (inc. Projects)</b>	<b>4,813</b>	<b>4,722</b>	<b>4,658</b>	<b>-1.4%</b>	<b>(66)</b>

Figure 2

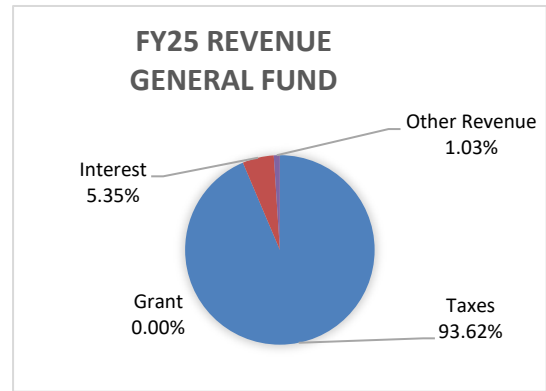
FY25 property tax represents the largest revenue category at approximately 93.6% of the General Fund’s total revenue, or approximately \$4,550 million. As a category, the tax revenue is projected to be flat due to the Mar Vista De-annexation from the District. The District’s assessed valuation (AV) annual report from the County of San Diego is expected in mid-July.

The FY25 general fund revenues (all) are projected at \$4,860,616. The variation between FY24 (Est.) and FY25 decreased by 6.3%. The following summary of revenue changes is between FY25 **Budget** and the FY24 **Estimate (Unaudited)**:

*Mission: to protect life and property with fire and medical emergency services through effective prevention, response, and education.*

**Revenue – \$4,860,616**

- **Taxes & Assessments** – the 1% AB8 tax revenue is estimated to be flat. Currently no growth in tax revenue is planned.
- **Grant** – \$0: the District was awarded and received \$193,400 in funds from the America Rescue Plan Act (ARPA), which is committed to the reconstruction of Fire Station 3. There is no grant revenue anticipated during FY25.
- **Other Income** – The District received a total of \$12,325 in one-time revenue in FY24 because of a reduced invoice paid in FY23. FY25 does not anticipate any projected “Other Income”.
- **Fees** – Fees are collected from services provided by the City of Vista through Fire Prevention inspections, plan reviews and ambulance charges. Per the contract 10% of those fees are rebated back to the District.
- **Interest** – The interest earned on the District’s portfolio increased significantly over the planned budget. This revenue is tied directly to the current market rates. The plan for FY25 is very conservative and may exceed the budget plan.



In addition to these general funds, the District collected for FY24 \$172,915 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY25 is \$129,385, a 25% decrease.

**Operating Expenditures -**

The following is a summary of expenditure changes between the *FY24 Est. (Unaudited) Expenditures* and the proposed *FY25 Preliminary Budget*:

**Fire EMS Services – \$4,095,433**

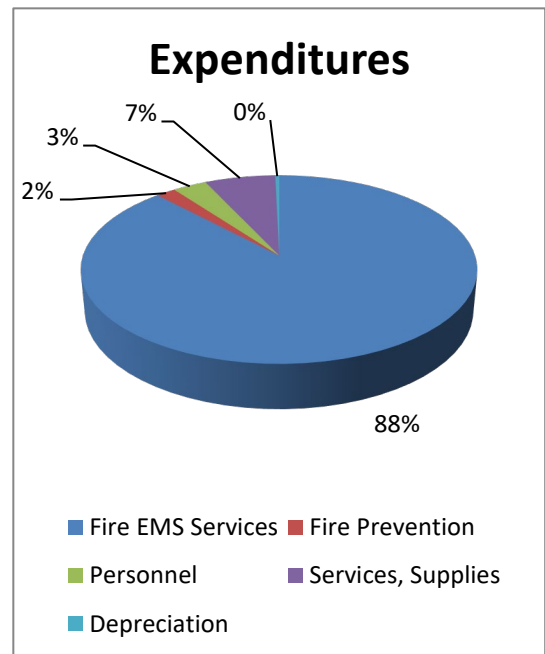
Per the contract between the City of Vista and Vista Fire Protection District approved in 2010, the District agrees to contribute 90% of its operating revenues, minus interest, for fire emergency/EMS, fire prevention and administrative services. If the estimated tax revenue increases, the cost will also increase.

**Fire Inspector Services – \$81,120**

Effective July 1, 2024 the 8<sup>th</sup> Supplemental Amendment was approved to increase the cost share for additional services of a Fire Inspector. In FY25, the maximum cost will cap at \$6,760 per month. This amendment will continue through June 30, 2025.

**Personnel & Benefits – \$148,305**

The District employs one part-time Administrative Manager and compensates the elected officials \$100 per board meeting (regular and special). The District is considering the employment of a Community Outreach Coordinator to enhance public education and pursue grants. \$75,000 in compensation is a placeholder for such a position, if approved.



### **Service, Supplies, and Prior Year – \$307,181**

The FY25 Service, Supplies and Prior Year categories decreased 22% over FY24. Detailed highlights include:

- Administrative \$84,300 – Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$8,600; Dues - \$1700; Legal - \$40,000; Legal Notices - \$5000; LAFCO - \$2,500; and Election Services - \$25,000.
- Apparel \$2,000 – this category added in FY24 will authorize the purchase of logo wear for staff and board members.
- Computer/Software \$6,000 – This category will fund the purchase of laptops for board members and any related software.
- Contract Services \$20,000 – The board authorized the services of the Fire Stats consultant in FY24 to develop a quarterly report regarding emergency response time. In addition, the District also contracted with FireStats to develop a strategic plan. \$10,000 was budgeted for payment the balance of the contract.
- Fees - \$59,600 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$49,200.
- Fire Prevention - \$86,120 – This category includes Community Outreach/Public Education - \$5,000; Fire Inspector Additional Services - \$81,120.
- Hydrant Maintenance - \$32,761 – expect the cost to remain the same.
- Information Technology - \$11,280 – This category includes costs for Website - \$1,000; Email Subscription - \$1,650; Zoom - \$160; Accounting Software - \$1,000; Domain Registration - \$150; Computer Maintenance - \$2,300. In addition, the Board authorized in FY23 \$5,000 for a website refresh, therefore, this expense is being re-budgeted.
- Insurance \$5,027 – this increase represents the full year of coverage, as staff has changed the renewal cycle to July 1. Comparing FY23 expense (the last year of the 12-month period), the increase is 1.6% for FY25.
- Maintenance & Repair – Other - \$32,016 – This category includes Emergency Access Roads – Maintenance - \$27,016; Emergency Access Road Repair - \$5,000
- Meeting/Meals - \$1,500 –this category covers CSDA Chapter Dinner meetings and other meal expenses while performing duties within the position(s).
- Miscellaneous - \$1,750 – this category includes mileage and miscellaneous expenses.
- Office Rental - \$10,763 – this category covers the office space rental, and an expected rate increase (TBD) in November 2024.
- Supplies - \$3,150 – this category includes Signage - \$500; Postage - \$150; Office Supplies - \$2,000; Misc Supplies - \$500.
- Training/Education - \$27,000 – This category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$2,000; and Conference – Board/Staff - \$20,000.
- Repair & Upgrades - \$0 – This category is being eliminated and expenses have been reclassified.
- Weed Abatement - \$8,7630 – this new account will reimburse the City of Vista for costs to abate properties located in the district. The District will recover the costs by placing a special assessment on the property tax bill.

### **Grant - \$2,700**

In FY24, the Fire District was awarded \$193,40000 in funds from the American Rescue Plan Act (ARPA) which has been remitted to the City of Vista for the reconstruction of Fire Station 3. The amount budgeted is the remainder of the original \$5,000 grant to the Fire Safe Council of Vista.

### **Depreciation - \$17,619**

The District did not add any capital expenditures during the FY24 year; therefore, the schedule for FY25 will remain the same.

## Cash Assets

The District's unaudited cash assets estimated at June 30, 2024 is \$13.4 million (General Fund); and \$399,001 (Fire Mitigation Fund). *Note: the above amounts do not include the Fair Market Value adjustments.* The City of Vista has in trust an additional \$452,766 in Fire Mitigation Funds committed for the reconstruction of Fire Station 3.

## Budget Summary

The District FY25 Revenue has a moderate decrease; the FY25 planned expenditures are lower than the FY24 expenses; and the proposed budget aligns with the mission of the District. The FY25 Preliminary Budget presents a structurally balanced and financially prudent roadmap for the next fiscal year. This budget will enable the District to continue to maintain high quality fire and emergency response services, while continuing to place a priority on the health and safety of the public. District personnel are also committed to good financial stewardship through efficient operational and budget management processes, including cutting costs whenever possible to do so.

**Vista Fire Protection District  
FY25 - Preliminary Budget**

**General Fund**

Budget Category (Revenue)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Fees <i>Total</i>	28,569	30,243	30,000	51,000	50,000	-2.0%
Grant	-	-	192,000	193,400	-	-100.0%
Interest <i>Total</i>	88,485	267,440	222,984	382,037	260,134	-31.9%
Other Income <i>Total</i>	149	343,376	-	12,325	-	-100.0%
Tax Revenue	4,002,668	4,288,458	4,535,106	4,550,482	4,550,482	0.0%
Other Tax Revenue <i>Total</i>	-	-	-	98	-	
<b>Grand Total Revenue</b>	<u>4,119,871</u>	<u>4,929,517</u>	<u>4,980,090</u>	<u>5,189,342</u>	<u>4,860,616</u>	<u>-6.3%</u>
Budget Category (Expenses)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Administrative	70,825	33,706	57,100	33,706	84,300	150.1%
Apparel	-	-	2,000	-	2,000	0.0%
Computer/Software	-	-	5,000	1,590	6,000	277.4%
Contract Services	48,625	23,813	24,500	19,235	20,000	4.0%
Fees	51,082	52,331	57,300	56,112	59,600	6.2%
Fire Prevention	58,674	65,036	86,000	72,199	86,120	19.3%
Fire/EMS Services	3,543,719	3,820,131	4,081,600	4,095,433	4,095,433	0.0%
FMF Expenses	-	-	-	-	-	0.0%
Grant	-	-	197,000	195,700	2,700	-98.6%
Hydrant Maintenance	24,763	31,449	33,383	32,571	33,383	2.5%
Information Technology	1,223	2,310	10,500	4,146	11,280	172.1%
Insurance	6,437	4,949	3,727	4,242	5,277	24.4%
Maintenance & Repair	1,207	27,488	38,500	31,196	32,016	2.6%
Meeting/Meals	-	-	1,500	1,204	1,500	24.6%
Miscellaneous	-	4,703	2,000	568	1,750	208.2%
Office Rental	-	6,400	10,200	9,900	10,763	8.7%
Personnel	22,649	64,501	149,768	141,971	148,305	4.5%
Personnel-Employee Benefit(s)	-	599	600	600	600	0.0%
Repair & Upgrades	33,423	-	6,000	-	-	0.0%
Sale of Assets	-	26,025	-	-	-	0.0%
Special Projects	51,500	-	-	-	-	0.0%
Supplies	-	2,773	3,150	576	3,150	446.5%
Taxes	4,464	3,223	-	-	-	0.0%
Training/Education	-	4,015	25,500	3,524	27,000	666.2%
Weed Abatement	-	-	-	-	8,763	0.0%
PY Expenses	-	22,268	-	-	-	0.0%
<b>Expenditure(s) Total</b>	<u>3,918,591</u>	<u>4,195,720</u>	<u>4,795,329</u>	<u>4,704,473</u>	<u>4,639,940</u>	<u>-1.4%</u>
Revenue vs. Expenditure	201,279	733,797	184,761	484,869	220,676	-54.5%
Depreciation <i>Total</i>	19,691	22,012	17,619	17,619	17,619	0.0%
<b>Grand Total Expenditures</b>	<u>3,938,282</u>	<u>4,217,732</u>	<u>4,812,948</u>	<u>4,722,092</u>	<u>4,657,559</u>	<u>-1.4%</u>
<b>Net Income before Capital</b>	<u>181,588</u>	<u>711,785</u>	<u>167,142</u>	<u>467,250</u>	<u>203,057</u>	<u>-56.5%</u>



Vista Fire Protection District  
FY25 - Preliminary Budget

FMF Fund

Budget Category (Revenue)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Fees <i>Total</i>	83,217	113,591	98,404	161,348	119,385	-26%
Grant						
Interest <i>Total</i>	526	4,986	-	11,568	10,000	-14%
Other Income <i>Total</i>						
Tax Revenue						
Other Tax Revenue <i>Total</i>						
<b>Grand Total Revenue</b>	<u>83,742</u>	<u>118,576</u>	<u>98,404</u>	<u>172,915</u>	<u>129,385</u>	-25%
Budget Category (Expenses)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Administrative						
Apparel						
Computer/Software						
Contract Services						
Fees						
Fire Prevention						
Fire/EMS Services						
FMF Expenses	74,895		-		558,386	
Grant						
Hydrant Maintenance						
Information Technology						
Insurance						
Maintenance & Repair						
Meeting/Meals						
Miscellaneous						
Office Rental						
Personnel						
Personnel-Employee Benefit(s)						
Repair & Upgrades						
Sale of Assets						
Special Projects						
Supplies						
Taxes						
Training/Education	-	-	-	-	-	-
Weed Abatement						
PY Expenses						
<b>Expenditure(s) Total</b>	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,386</u>	<u>-100.0%</u>
Revenue vs. Expenditure						
<b>Depreciation <i>Total</i></b>						
<b>Grand Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,386</u>	<u>-</u>
<b>Net Income before Capital</b>	<u>8,847</u>	<u>118,576</u>	<u>98,404</u>	<u>172,915</u>	<u>(429,001)</u>	<u>1240.3%</u>

**VISTA FIRE PROTECTION DISTRICT (FY)  
Combined Balance Sheet - Comparison  
June 30, 2023 vs. May 31, 2024 (Est.)**

GENERAL FUND			FIRE MITIGATION FUND			Grand Total	
ASSETS	Jun 30, 23	Jun 30, 24	ASSETS	Jun 30, 23	Jun 30, 24	Jun 30, 23	Jun 30, 24
	Actual	Est.		Actual	Est.	Actual	Est.
<b>ASSETS</b>			<b>ASSETS</b>				
<b>Current Assets</b>			<b>Current Assets</b>			<b>TOTAL</b>	<b>TOTAL</b>
Checking/Savings			Checking/Savings				
103 · Wells Fargo Checking	53,231.26	67,477.66				53,231.26	67,477.66
104 · SDCO Investment Pool	5,802,837.71	2,754,944.38	106 · Cash in Treasury Fire Mitigation	224,489.25	395,780.87	6,027,326.96	3,150,725.25
104-01 · SDCO Investment Pool FMV	-298,480.26	-298,480.26	106-01 · Cash in Treasury Fire Mitigation FMV	-13,146.86	0.00	(311,627.12)	(298,480.26)
109 · Investment - LAIF	918,216.79	448,350.77		0	0	918,216.79	448,350.77
109-01 · Investment - LAIF FMV	-14,040.05	-14,040.05		0	0	(14,040.05)	(14,040.05)
111 · California Asset Management Pro	255,528.15	268,741.93				255,528.15	268,741.93
112-California CLASS	0.00	4,890,769.25				0.00	4,890,769.25
<b>Total Checking/Savings</b>	<b>6,717,293.60</b>	<b>8,117,763.68</b>	<b>Total Checking/Savings</b>	<b>211,342.39</b>	<b>395,780.87</b>	<b>6,928,635.99</b>	<b>8,513,544.55</b>
<b>Accounts Receivable</b>			<b>Accounts Receivable</b>				
11000 · Accounts Receivable	32,130.90	0.00	115 · Fees Recvble-FMIT	32,700.98	0.00	64,831.88	0.00
	0.00	0.00	133 · Accrued Int Receivable-FMIT	1,895.56	3,220.40	1,895.56	3,220.40
<b>Total Accounts Receivable</b>	<b>32,130.90</b>	<b>0.00</b>	<b>Total Accounts Receivable</b>	<b>34,596.54</b>	<b>3,220.40</b>	<b>66,727.44</b>	<b>3,220.40</b>
<b>Other Current Assets</b>			<b>Other Current Assets</b>				
113 · California Bank & Trust Wealth	5,778,515.89	5,042,259.55				5,778,515.89	5,042,259.55
113-01 · California Bank & Trust Wealth FMV	-302,813.82	-302,813.82				(302,813.82)	(302,813.82)
120 · Prepaid Expenses	1,090.48	5,027.23				1,090.48	5,027.23
132 · Accrued Interest Receivable	60,443.03	53,533.62				60,443.03	53,533.62
139 · Security Deposit	800.00	800.00				800.00	800.00
<b>Total Other Current Assets</b>	<b>5,538,035.58</b>	<b>4,798,806.58</b>	<b>Total Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>5,538,035.58</b>	<b>4,798,806.58</b>
<b>Total Current Assets</b>	<b>12,287,460.08</b>	<b>12,916,570.26</b>	<b>Total Current Assets</b>	<b>245,938.93</b>	<b>399,001.27</b>	<b>12,533,399.01</b>	<b>13,315,571.53</b>
<b>TOTAL CASH ASSETS</b>	<b>12,287,460.08</b>	<b>12,916,570.26</b>		<b>245,938.93</b>	<b>399,001.27</b>	<b>12,533,399.01</b>	<b>13,315,571.53</b>
<b>Fixed Assets</b>			<b>Fixed Assets</b>				
144 · Access Road Improvements	368,727.48	368,727.48		0.00	0.00		
151 · Accumulated Depreciation	-236,354.00	-249,568.25		0.00	0.00	132,373.48	119,159.23
	132,373.48	119,159.23					
<b>TOTAL ASSETS</b>	<b>12,419,833.56</b>	<b>13,035,729.49</b>	<b>TOTAL ASSETS</b>	<b>245,938.93</b>	<b>399,001.27</b>	<b>12,665,772.49</b>	<b>13,434,730.76</b>
<b>LIABILITIES</b>			<b>LIABILITIES</b>				
<b>Liabilities</b>			<b>Current Liabilities</b>				
<b>Current Liabilities</b>			<b>Accounts Payable</b>				
Accounts Payable			20000 · *Accounts Payable	0.00	0.00	118,329.09	146,927.78
20000 · *Accounts Payable	118,329.09	146,927.78	<b>Total Accounts Payable</b>	0.00	0.00	118,329.09	146,927.78
<b>Total Accounts Payable</b>	<b>118,329.09</b>	<b>146,927.78</b>	<b>Other Current Liabilities</b>				
<b>Other Current Liabilities</b>			220 · Salary & Payroll Taxes Payable	5,693.34	0.00	5,693.34	0.00
220 · Salary & Payroll Taxes Payable	5,693.34	0.00	<b>Total Other Current Liabilities</b>	0.00	0.00	5,693.34	0.00
<b>Total Other Current Liabilities</b>	<b>5,693.34</b>	<b>0.00</b>	<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>124,022.43</b>	<b>146,927.78</b>
<b>Total Current Liabilities</b>	<b>124,022.43</b>	<b>146,927.78</b>	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>124,022.43</b>	<b>146,927.78</b>
<b>Total Liabilities</b>	<b>124,022.43</b>	<b>146,927.78</b>					
<b>EQUITY</b>			<b>EQUITY</b>				
280 · Fire Station Reconstruction	4,254,061.00	4,254,061.00				4,254,061.00	4,254,061.00
281 · Fire/EMS Services (Annual Cost)	3,820,131.00	3,820,131.00				3,820,131.00	3,820,131.00
282 · Community Wildfire Protection	1,000,000.00	1,000,000.00				1,000,000.00	1,000,000.00
285 · General Operating Reserve	3,076,098.78	2,956,939.54				3,076,098.78	2,956,939.54
290 · Investment in General Fixed Assets	132,373.48	119,159.23				132,373.48	119,159.23
	12,282,664.26	12,150,290.77	291 · Fire Mitigation Fee Fund	259,085.79	399,001.27	259,085.79	399,001.27
<b>Net Income</b>	<b>555,423.42</b>	<b>593,078.79</b>		259,085.79	399,001.27	12,541,750.05	12,549,292.04
<b>Total Equity</b>	<b>12,838,087.68</b>	<b>13,628,808.28</b>	<b>Net Income</b>	<b>106,987.28</b>	<b>153,062.34</b>	<b>662,410.70</b>	<b>746,141.13</b>
	12,838,087.68	13,628,808.28	<b>Total Equity</b>	<b>352,926.21</b>	<b>552,063.61</b>	<b>13,204,160.75</b>	<b>13,295,433.17</b>
<b>TOTAL CASH &amp; LIABILITIES</b>	<b>12,295,811.13</b>	<b>12,888,801.71</b>	<b>TOTAL CASH &amp; LIABILITIES</b>	<b>245,938.93</b>	<b>399,001.27</b>	<b>12,541,750.06</b>	<b>13,287,802.98</b>
	<b>12,419,833.56</b>	<b>13,035,729.49</b>		<b>245,938.93</b>	<b>399,001.27</b>	<b>12,665,772.49</b>	<b>13,434,730.76</b>