

FY24

Final 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

9/20/2023

## 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

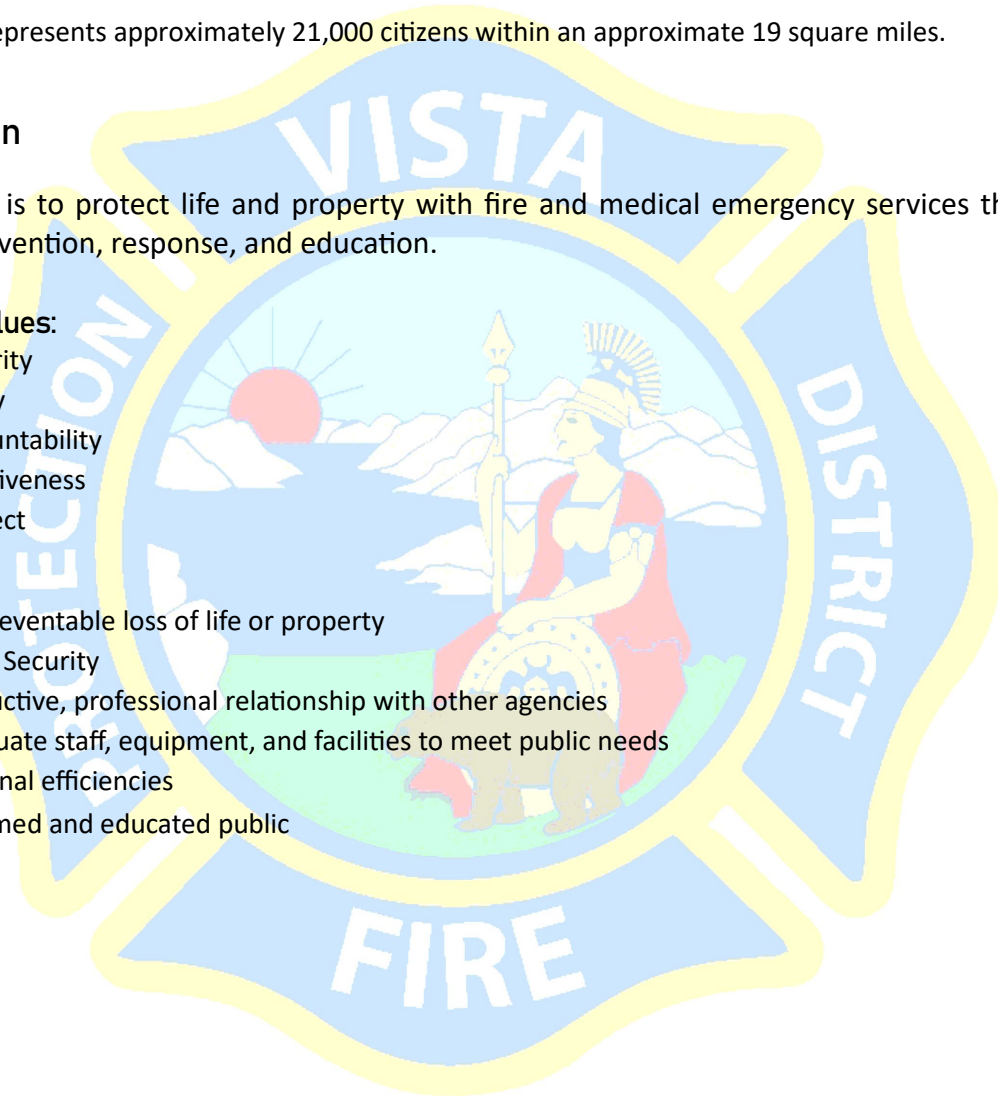
Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

### 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

## Board of Directors

Karlana Rannals  
Administrative Manager

Gerard Washington  
Fire Chief

Robbie Ford  
Deputy Chief  
Administration

Mark Vierow  
Fire Marshal

James Kozakiewicz  
Fire Inspector

# VISTA FIRE PROTECTION DISTRICT

## FINAL BUDGET - FY24

September 2023



The Fire District’s proposed FY24 Operating Budget is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is an important 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 FY24 budget, the projected total unaudited operating revenue increased .2% as compared to FY23 unaudited revenue (*Figure 1*).

Revenue	FY23 Budget	FY23 Actual	FY24 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Taxes & Assessments	4,181	4,288	4,535	5.8%	247
Interest	88	267	223	-16.6%	(44)
Grant	-	-	192	0.0%	192
All Other	25	414	30	-92.7%	(384)
<b>Total Revenue</b>	<b>4,294</b>	<b>4,970</b>	<b>4,980</b>	<b>0.2%</b>	<b>11</b>

*Figure 1*

The projected FY24 operating expenditures, compared to the FY23 actual (*unaudited*) costs increased approximately 7.6%. (*Figure 2*).

Expenditures	FY23 Budget	FY23 Actual	FY24 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Fire/EMS Services	3,724	3,820	4,082	6.8%	261
Fire Prevention	80	65	86	32.2%	21
Grant	-	-	197	0.0%	197
Salaries & Benefits	64	64	68	6.8%	4
Service, Supplies, PY	335	247	278	12.6%	31
Depreciation	19	22	18	-20.0%	(4)
<b>Total Operating Expense</b>	<b>4,222</b>	<b>4,217</b>	<b>4,728</b>	<b>12.1%</b>	<b>510</b>
<b>Operating Surplus (Deficit)</b>	<b>72</b>	<b>752</b>	<b>252</b>	<b>-66.5%</b>	<b>(500)</b>
Other Projects	-	-	-	0.0%	-
<b>Total Expense (inc. Projects)</b>	<b>4,222</b>	<b>4,217</b>	<b>4,728</b>	<b>12.1%</b>	<b>509</b>

*Figure 2*

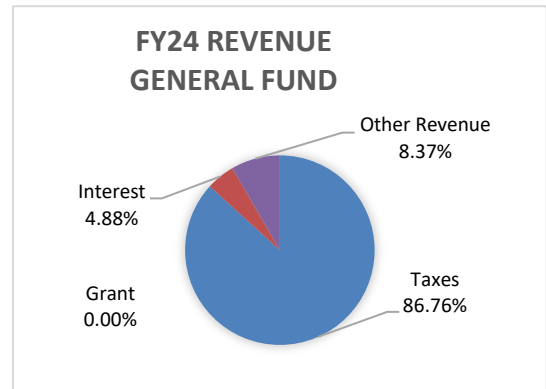
FY23 property tax represents the largest revenue category at approximately 91% of the General Fund’s total revenue, or approximately \$4,535 million. As a category, the tax revenue is projected to increase overall an approximate 5.8% in FY24. The District’s assessed valuation (AV) annual report from the County of San Diego received in July shows that the AV increased 6.21% or 3,180,159,126 from 2,994,325,523.

The FY24 general fund revenues (all) are projected at \$4,980,090. The variation between FY23 (Act.) and FY24 increased .2%. The following summary of revenue changes is between FY24 **Budget** and the FY23 **Actual (Unaudited)**:

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

**Revenue – \$4,980,090**

- **Taxes & Assessments** – the 1% AB8 tax revenue planned increase is 5.8% (\$246,648). The District’s assessed valuation (AV) for FY24 (\$3,180,159,126) increased 6.21% over FY23.
- **Grant** – \$192K: the District was awarded \$192,000 In funds from the America Rescue Plan Act (ARPA), which is committed to the reconstruction of Fire Station 3. The District anticipates receiving that reimbursement during FY24.
- **Other Income** – The District received a total of \$383,376 in one-time revenue in FY23 consisting of \$380,000 for the sale of the Panoramic property, and \$3,376 in an audit of collected fees that were not distributed to the District from the City of Vista. FY24 does not anticipate any projected “Other Income”.
- **Fees** – Fees are collected from services provided by the City of Vista thru Fire Prevention inspections, plan reviews and ambulance charges. Per the contract 10% of those fees are rebated back to the District.



In addition to these general funds, the District estimates to collect for FY23 \$107,853 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY24 is \$65,000, a 24.8% decrease.

**Operating Expenditures -**

The following is a summary of expenditure changes between the *FY23 Act. (Unaudited) Expenditures* and the proposed *FY24 Final Budget*:

**Fire EMS Services – \$4,081,600**

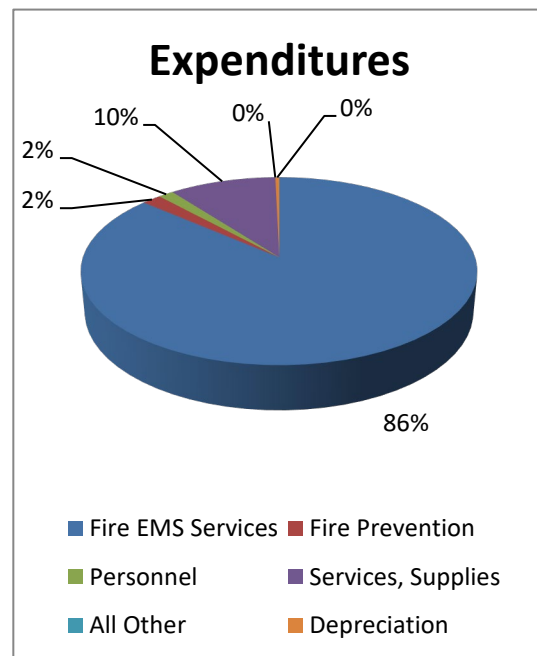
Per the contract between the City of Vista and Vista Fire Protection District approved in 2010, the District agrees to contribute 90% of its operating revenues, minus interest, for fire emergency/EMS, fire prevention and administrative services. Based upon the estimated tax revenue the cost will also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

**Fire Inspector Services – \$81,000**

Effective July 1, 2023 the 8<sup>th</sup> Supplemental Amendment was approved to increase the cost share for additional services of a Fire Inspector. In FY23, the cost increased from \$5,000 to \$6,250 per month, and FY24 the cost will increase to \$6,500 per month. This amendment will continue through June 30, 2025.

**Personnel & Benefits – \$67,900**

The District employs one part time Administrative Manager and compensates the elected officials \$100 per board meeting (regular and special). A 5.8% increase is planned based upon a new employment contract effective July 1, 2023.



### ***Service, Supplies, and Prior Year – \$277,890***

The FY24 Service, Supplies and Prior Year categories increased 12.6% over FY23. Detailed highlights include:

- Administrative \$57,100 – This category has several reclassifications and elimination of expenses. Elimination of expenses include, Property Tax Refunds; Consulting; Clerical; Bond – Treasurer. Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$8,600; Dues - \$1700; Legal - \$40,000; Legal Notices - \$3000; LAFCO - \$2,300.
- Apparel \$2,000 – this new category will authorize the purchase of logo wear for staff and board members.
- Consultant \$15,000 – The board authorized the services of the Fire Stats consultant in FY23 to produce an annual report regarding emergency response time. The report was delivered in July 2023; therefore, this expense was re-budgeted for payment. Also, a request was made to evaluate the data a quarterly basis. Funds were added should the board desire to pursue this report. In addition, the contract for Treasurer was eliminated.
- Computer/Software \$5,000 – This new category will fund the purchase of a new laptop and new or upgraded software.
- Fees - \$57,300 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$46,900.
- Hydrant Maintenance - \$33,383 – anticipate cost increases approximately 6%.
- Information Technology - \$10,500 – This category includes costs for Website - \$1,000; Email Subscription - \$900; Zoom - \$150; Accounting Software - \$1,000; Domain Registration - \$150; Computer Maintenance - \$2,300. In addition, the Board authorized in FY23 \$5,000 for a website refresh, which has begun; therefore, this expense is being re-budgeted.
- Insurance \$3,727 – this decrease is intentional, as staff intends to change the renewal cycle from the current September date to ending at fiscal year-end, June 30. A full year expense is not required.
- Maintenance & Repair – Other - \$38,500 – This category includes Emergency Access Roads – Maintenance - \$25,000; Emergency Access Road Repair - \$3,000; Maintenance & Repair Other - \$5,000. The Panoramic Estates Road Maintenance has been eliminated.
- Meeting/Meals - \$1,500 – this new category will cover CSDA Chapter Dinner meetings and other meal expenses while performing duties within the position(s).
- Miscellaneous - \$2,000 – this category will mileage and miscellaneous expenses.
- Office Rental - \$10,200 – this new category covers the office space rental, and an expected rate increase (TBD) in November 2023.
- Repair & Upgrades - \$6,000 – This category includes Access Roads Consulting - \$1,000; Weed Abatement - \$5,000.
- Special Projects - \$10,000 – This category includes \$10,000 for temporary staffing to be hired by the Administrative Manager for office organization (scanning, filing, etc.). The use of a temporary services company is planned.
- Supplies - \$3,150 – this category includes Signage - \$500; Postage - \$150; Office Supplies - \$1,500.
- Taxes - \$0 – This category eliminates paying property tax since the land in Panoramic Estates has been sold.
- Training/Education - \$25,500 – This new category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$500; and Conference – Board/Staff - \$20,000.

### ***Prior Year's Expenses - \$22,036***

District staff assumed the financial responsibilities as of January 1, 2023, mid fiscal year. Staff has transitioned all transactions to QuickBooks, reconciling each line item, in particular line items appearing on the balance sheet. Adjustments have been necessary and a prior year expense account was created to track the cumulative total of all transactions. Going forward, should this account be used, it will be only for invoices that are paid after the close of the fiscal year.

### ***Grant - \$197,000***

The Fire District was awarded \$192,000 in funds from the American Rescue Plan Act (ARPA) which is committed to the reconstruction of Fire Station 3. Staff anticipates that those funds will be spent and receive reimbursement during FY24. This category also includes a \$5,000 grant to the Fire Safe Council of Vista.

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

Through board action, some depreciated expenses were eliminated from the schedule resulting in a reduction in expenses.

## **Cash Assets**

The District's unaudited cash assets at June 30, 2023 are \$12,911 million (General Fund); and \$259,086 (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 FY24 Revenue has a moderate increase; the FY24 planned expenditures are higher than the FY23 expenses; and the proposed budget aligns with the mission of the District. The FY24 Final Budget presents a structurally balanced and financially prudent roadmap for 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 is also committed to good financial stewardship through efficient operational and budget management process, including cutting costs whenever possible to do so.

**Vista Fire Protection District  
FY24 - Final Budget**

**General Fund**

Budget Category (Revenue)	FY22 Actual	FY23	FY23 Actual	FY24	% Change
Fees <i>Total</i>	28,569	25,000	30,243	30,000	-0.8%
Grant	-	-	-	192,000	0.0%
Interest <i>Total</i>	88,485	88,055	267,440	222,984	-16.6%
Other Income <i>Total</i>	149	-	383,376	-	-100.0%
Tax Revenue <i>Total</i>	4,002,668	4,180,810	4,288,458	4,535,106	5.8%
<b>Grand Total Revenue</b>	<u>4,119,871</u>	<u>4,294,065</u>	<u>4,969,517</u>	<u>4,980,090</u>	<u>0.2%</u>

Budget Category (Expenses)	FY22 Actual	FY23	FY23 Actual	FY24	% Change
Administrative	70,825	80,786	33,706	57,100	69.4%
Apparel	-	-	-	2,000	0.0%
Contract Services	48,625	27,825	23,813	12,000	-49.6%
Computer/Software	-	-	-	5,000	0.0%
Fees	51,082	54,447	52,331	57,300	9.5%
Fire Prevention	58,674	80,000	65,036	86,000	32.2%
Fire/EMS Services	3,543,719	3,723,596	3,820,131	4,081,600	6.8%
Grant	-	-	-	197,000	0.0%
Hydrant Maintenance	24,763	26,000	31,449	33,383	6.2%
Information Technology	1,223	10,350	2,310	10,500	354.5%
Insurance	6,438	7,646	4,949	3,727	-24.7%
Maintenance & Repair	1,207	52,359	27,488	38,500	40.1%
Meeting/Meals	-	-	-	1,500	0.0%
Miscellaneous	-	5,000	4,703	2,000	-57.5%
Office Rental	-	6,400	6,400	10,200	59.4%
Personnel	22,649	64,363	62,960	67,300	6.9%
Personnel-Employee Benefit(s)	-	-	599	600	0.1%
Repair & Upgrades	33,423	4,000	-	6,000	0.0%
Special Projects	51,500	50,000	1,541	10,000	548.9%
FMF Expenses	-	-	-	-	0.0%
Supplies	-	850	2,773	3,150	13.6%
Taxes	4,464	4,554	3,223	-	-100.0%
Training/Education	-	4,039	4,015	25,500	535.1%
Sale of Assets	-	-	26,025	-	-100.0%
PY Expenses	-	-	22,036	-	-100.0%
<b>Expenditure(s) Total</b>	<u>3,918,591</u>	<u>4,202,215</u>	<u>4,195,487</u>	<u>4,710,360</u>	<u>12.3%</u>
Revenue vs. Expenditure	201,280	91,850	774,030	269,729	-65.2%
Depreciation <i>Total</i>	19,691	19,199	22,012	17,619	-20.0%
<b>Grand Total Expenditures</b>	<u>3,938,282</u>	<u>4,221,414</u>	<u>4,217,499</u>	<u>4,727,979</u>	<u>12.1%</u>
<b>Net Income before Capital</b>	<u>181,589</u>	<u>72,651</u>	<u>752,018</u>	<u>252,110</u>	<u>-66.5%</u>



Vista Fire Protection District  
FY24 - Final Budget

FMF Fund

Budget Category (Revenue)	FY22 Actual	FY23	FY23 Actual	FY24	% Change
Fees Total	83,217	62,617	113,591	98,404	-24.8%
Grant					
Interest Total	526		4,986		
Other Income Total					
Tax Revenue Total	-	-	-	-	-
<b>Grand Total Revenue</b>	83,742	62,617	118,576	98,404	-25.2%

Budget Category (Expenses)	FY22 Actual	FY23	FY23 Actual	FY24	% Change
Administrative					
Apparel					
Contract Services					
Computer/Software					
Fees					
Fire Prevention					
Fire/EMS Services					
Grant					
Hydrant Maintenance					
Information Technology					
Insurance					
Maintenance & Repair					
Meeting/Meals					
Miscellaneous					
Office Rental					
Personnel					
Personnel-Employee Benefit(s)					
Repair & Upgrades					
Special Projects					
FMF Expenses	74,895			225,827	
Supplies					
Taxes					
Training/Education	-	-	-	-	-
Sale of Assets					
PY Expenses					
<b>Expenditure(s) Total</b>	74,895	-	-	-	-100.0%
Revenue vs. Expenditure					
Depreciation Total	-	-	-	-	-
<b>Grand Total Expenditures</b>	74,895	-	-	225,827	-
<b>Net Income before Capital</b>	8,847	62,617	118,576	(127,424)	607.8%

**VISTA FIRE PROTECTION DISTRICT (FY)  
Combined Balance Sheet**

June 30, 2023

	<b>GENERAL FUND</b>		<b>FIRE MITIGATION FUND</b>	
	<i>Actual (Unaudited)</i>	<u>Jun 30, 23</u>	<i>Actual (Unaudited)</i>	<u>Jun 30, 23</u>
<b>ASSETS</b>			<b>ASSETS</b>	<b>TOTAL</b>
<b>Current Assets</b>			<b>Current Assets</b>	
<b>Checking/Savings</b>			<b>Checking/Savings</b>	
103 · Wells Fargo Checking		53,231.26		
104 · SDCO Investment Pool		5,802,837.71	106 · Cash in Treasury Fire Mitigation	224,489.25
104-01 · SDCO Investment Pool FMV		-298,480.26	106-01 · Cash in Treasury Fire Mitigation FMV	-13,146.86
109 · Investment - LAIF		918,216.79		<u>0</u>
109-01 · Investment - LAIF FMV		-14,040.05		<u>0</u>
<b>Total Checking/Savings</b>		<u>6,461,765.45</u>	<b>Total Checking/Savings</b>	<u>211,342.39</u>
<b>Accounts Receivable</b>			<b>Accounts Receivable</b>	
11000 · Accounts Receivable		32,130.90	115 · Fees Recvble-FMIT	32,700.98
		<u>0.00</u>	133 · Accrued Int Receivable-FMIT	1,895.56
<b>Total Accounts Receivable</b>		<u>32,130.90</u>	<b>Total Accounts Receivable</b>	<u>34,596.54</u>
<b>Other Current Assets</b>			<b>Other Current Assets</b>	
111 · California Asset Management Pro		255,528.15		<u>255,528.15</u>
113 · California Bank & Trust Wealth		5,778,515.89		<u>5,778,515.89</u>
113-01 · California Bank & Trust Wealth FMV		-302,813.82		<u>(302,813.82)</u>
120 · Prepaid Expenses		1,090.48		<u>1,090.48</u>
132 · Accrued Interest Receivable		60,443.03		<u>60,443.03</u>
139 · Security Deposit		800.00		<u>800.00</u>
<b>Total Other Current Assets</b>		<u>5,793,563.73</u>	<b>Total Other Current Assets</b>	<u>0.00</u>
<b>Total Current Assets</b>		<u>12,287,460.08</u>	<b>Total Current Assets</b>	<u>245,938.93</u>
<b>TOTAL CASH ASSETS</b>		<u>12,287,460.08</u>		<u>245,938.93</u>
<b>Fixed Assets</b>			<b>Fixed Assets</b>	
144 · Access Road Improvements		368,727.48		<u>0.00</u>
151 · Accumulated Depreciation		-236,354.00		<u>0.00</u>
		<u>132,373.48</u>		<u>132,373.48</u>
<b>TOTAL ASSETS</b>		<u>12,419,833.56</u>	<b>TOTAL ASSETS</b>	<u>245,938.93</u>
<b>LIABILITIES</b>			<b>LIABILITIES</b>	
<b>Liabilities</b>			<b>Current Liabilities</b>	
<b>Current Liabilities</b>			<b>Accounts Payable</b>	
<b>Accounts Payable</b>			20000 · *Accounts Payable	0.00
20000 · *Accounts Payable		118,329.09	<b>Total Accounts Payable</b>	<u>0.00</u>
<b>Total Accounts Payable</b>		<u>118,329.09</u>	<b>Other Current Liabilities</b>	
<b>Other Current Liabilities</b>			220 · Salary & Payroll Taxes Payable	5,693.34
220 · Salary & Payroll Taxes Payable		5,693.34	<b>Total Other Current Liabilities</b>	<u>0.00</u>
<b>Total Other Current Liabilities</b>		<u>5,693.34</u>	<b>Total Current Liabilities</b>	<u>0.00</u>
<b>Total Current Liabilities</b>		<u>124,022.43</u>	<b>Total Liabilities</b>	<u>124,022.43</u>
<b>Total Liabilities</b>		<u>124,022.43</u>		
<b>EQUITY</b>			<b>EQUITY</b>	
284 · Fund Balance Unreserved Designated		7,103,028.60		<u>7,103,028.60</u>
285 · General Operating Reserve		4,500,000.00	291 · Fire Mitigation Fee Fund	143,937.28
				<u>143,937.28</u>
290 · Investment in General Fixed Assets		132,373.48		<u>132,373.48</u>
<b>Net Income</b>		555,423.42	<b>Net Income</b>	106,987.28
<b>Total Equity</b>		<u>12,295,811.13</u>	<b>Total Equity</b>	<u>12,541,750.06</u>
<b>TOTAL CASH &amp; LIABILITIES</b>		<u>12,419,833.56</u>	<b>TOTAL CASH &amp; LIABILITIES</b>	<u>245,938.93</u>
		<u>12,419,833.56</u>		<u>245,938.93</u>