

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

“Smart Space” Office Center
450 South Melrose Drive
Vista, CA 92081



Regular Meeting

Wednesday, September 11, 2024
1:00 P.M.

BUSINESS SESSION – REGULAR AGENDA

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Clerk 760-688-7588. Notification 48 hours prior to the meeting will enable the district staff to make reasonable arrangements to assure accessibility to the meeting.

Rules for Addressing Board of Directors: Members of the audience who wish to address the Board of Directors are requested to complete a form near the entrance of the meeting room and submit it to the Board Clerk. Any person may address the Board on any item of Board business or Board concern. The Board cannot act on any matter presented during Public Comment but can refer it to staff for review and discussion at a future meeting. As permitted by State Law, the Board may act on matters of an urgent nature, or which require immediate attention.

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings posted on the District’s website www.vistafireprotectiondistrict.org or by contacting the Clerk of the Board at krannals@vistafpd.org

1. PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES
4. ORAL COMMUNICATION (Public Comment)
The Board invites District residents and others in attendance to address the Board on any matter of public concern related to the District’s business.

All items listed on the Consent Calendar are considered routine and will be enacted by one motion without discussion unless Board Members, Staff, or the public requests removal of an item for separate discussion and action. The Board of Directors has the option of considering items removed from the Consent Calendar immediately or under Continuing Business.

5. CONSENT CALENDAR
 - a. Board of Directors Minutes
 - i) **Approve** the Board of Directors August 14, 2024
 - b. Payroll Register

Approve Payroll paid on September 7, 2024	\$5,000.00
Approve Payroll Taxes paid on paid on September 7, 2024	\$382.50
	<u>\$5,382.50</u>

c. Accounts Payable

Approve Accounts Payable Check 4229 thru 4235 to be paid September 11, 2024 \$101,083.65
Auto withdrawal(s) paid on August 9 – September 8, 2024 \$967.37
\$102,051.02

d. Receive and File – Information

- (1) Fire Chief
- (2) Fire Marshal
- (3) District Inspector
- ii) Hydrant Maintenance Annual Report – Little Yellow Buddies
- iii) Administrative Manager’s Report
- iv) Correspondence
 - (1) None

6. CONTINUING BUSINESS

a. Weed Abatement – Update

To discuss the status of the program, and the recent mailings of the 10-day notices.

ACTION REQUESTED: [Information/Direction](#)

7. PUBLIC HEARING(S)

a. Final Budget Fiscal Year 2024/25

To call for any taxpayer to appear and be heard regarding the increase, decrease or omission of any budget item, or for the inclusion of additional items prior to adoption by the Board of Directors

ACTION REQUESTED: [A call for public comment \(oral or written\)](#)

8. NEW BUSINESS

a. Resolution No. 2024-06

To discuss and/or adopt Resolution No. 2024-06 – entitled a Resolution of the Board of Directors of the Vista Fire Protection District Establishing Committed and/or Constrained Fund Balances for FY24.

[Staff report 24-17 provided](#)

ACTION REQUESTED: **Adopt**

b. Final Budget FY 2024/25

To discuss and review the Final Budget for Fiscal Year 2024/25. [Staff report 24-18 provided.](#)

i) Resolution No. 2024-07

To discuss and/or approve Resolution No. 2024-07 entitled A Resolution of the Board of Directors of the Vista Fire Protection District Adopting a Final Budget for Fiscal Year 2024/25.

ACTION REQUESTED: **Adopt**

c. Special Presentation – “Navigating the Fire Insurance Maze”

Deputy Chief Davidson will deliver a presentation that was presented at the California Fire EMS Disaster Conference entitle “Navigating the Fire Insurance Maze.”

ACTION REQUESTED: [Information](#)

9. ORAL REPORT(s)

- a. Fire Chief
- b. Deputy Chief - Administration
- c. Administrative Manager
 - i) Special Board of Directors Meeting – September 17, 2024
- d. Legal
- e. Board of Directors

10. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors
Regular Meeting Agenda
Wednesday, September 11, 2024 1:00 pm PT

CERTIFICATION OF POSTING

I certify that on September 5, 2024 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Vista Fire Protection District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2)

Executed at Vista, California on September 5, 2024



Karlana Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT
Regular Board of Directors Meeting
Minutes – August 14, 2024

These minutes reflect the order in which items appeared on the meeting agenda and do not necessarily reflect the order in which items were considered.

REGULAR AGENDA

President Elliott called to order the regular meeting of the Vista Fire Protection District Board of Directors at 1:00 PM at the “Smart Space” conference room located at 450 South Melrose Drive, Vista CA.

1. Pledge of Allegiance

President Elliott led the assembly in the Pledge of Allegiance.

2. Roll

Directors Present: Elliott, Gomez, Fougner, Miller, Ploetz
Directors Absent: None
Staff Present: Karlena Rannals, Administrative Manager; Gerard Washington, Fire Chief;
Bret Davidson, Deputy Chief; Chris Cardinale, Legal Counsel

3. Motion waiving reading in full of all Resolutions/Ordinances

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR FOUIGNER, and CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

4. Oral Communication (Public Comment)

No one requested to speak to the Board.

5. Consent Calendar

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR FOUIGNER, CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to approve all items on the consent calendar as submitted:

a. Board of Directors Minutes – July 22, 2024

b. Payroll Register

• Payroll paid on August 7, 2024	\$7,500.00
• Payroll taxes paid on August 7, 2024	\$ 573.75
Total	<u>\$8,073.75</u>

b. Accounts Payable

• Accounts Payable Check 4222 thru 4228 to paid August 14, 2024	\$30,177.61
• Auto withdrawal(s) paid on July 8 – August 8, 2024	967.37
Total	<u>\$31,144.98</u>

c. Receive and File

i) Financial Quarterly Report(s) – Information

- (1) FY24 Budget to Actual GF – June 30, 2024
- (2) FY24 Budget to Actual FMF – June 30, 2024
- (3) FY24 Combined Balance Sheet – June 30, 2024
- (4) Portfolio Summary Report – June 30, 2024
 - Interest Rate Summary

- (5) Annual Report of Revenues & Expenditures – Fire Mitigation Fees
- ii) Fire Department Reports
 - (1) Fire Chief
 - (2) Fire Marshal
 - (3) District Inspector
 - (4) 2024 Weed Abatement Activity Inspection – Interim Report
- iii) Administrative Manager’s Report
- iv) Correspondence
 - (1) None

6. Continuing Business

a. Buena Creek Fuels Management

At the last meeting, the Board of Directors authorized the services of FireWatch to conduct an aerial survey and analysis of wildfire risk. Mr. Gus Calderon and Ms. Caitlin Kreutz attended the meeting to present their results. Mr. Calderson reported that the imagery came out very well. They showed a GIS MAP and explained the layering of the map. The map shown provided a baseline of measurement and the health of the vegetation.

Ms. Kreutz submitted a proposal to the Administrative Manager outlining the first phase of looking for grants that will target dead and dying trees. She has experience working with the US Fish and Wildlife, and as a biologist is familiar with the environmental regulatory requirements and permits. She estimated 24 hours for research and analysis and can have a deliverable back to the District within 90 days.

MOTION BY DIRECTOR GOMEZ, SECOND BY DIRECTOR PLOETZ, CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to direct staff to pursue the first phase of the fuel reduction project.

b. Standards of Cover (SOC) Update

Chief Washington informed the Board that the response time report included with the agenda material was prepared by Paul Rottenberg of FireStats. The period was from July 1, 2023 to June 30, 2024. He noted that the format developed was following the contract.

Director Fougner provided an analysis to the board members of how the response times had increased over time, in the Rural areas after reviewing all the previous Standards of Cover. The Board discussed with the Chief the factors that are impacting those increases. The Chief reported that City of Vista is aware of the increases and is currently making an investment by adding GPS to the Opticom System. There is an upcoming meeting with Supervisor Desmond, and the attendees will make him aware of the need to add to the intersections within the unincorporated portion of the District the same system. This will help reduce the response times.

In addition, Director Fougner provided the Chief with additional background information on the development of the previous reporting format. The Chief will take the request back to FireStats for consideration and updating.

Directors Fougner and Elliott will meet with legal counsel to provide additional information on the contract agreed upon in 2010.

7. New Business

a. Special Presentation – “Navigating the Fire Insurance Maze”

Chief Davidson requested to defer this presentation to the September meeting, due to his deployment to the Lake fire, he was unable to update the presentation. There were no objections.

b. Vista Fire Protection District Conflict of Interest Code

Ms. Rannals summarized the requirements for the Board to review every two years the District’s Conflict of Interest Code and notify if any changes are necessary. She noted that a change is necessary to add the position of Fire Chief to the list of officials required to file.

- i. MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR GOMEZ, and CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to acknowledge receipt of the 2024 Conflict of Interest Code Biennial Notice and ratify the agency official’s notification that an amendment is required by October 1, 2024.

ii. *Resolution No. 2024-05*

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR GOMEZ, and ADOPTED Resolution No. 2024-05 *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Amending the Fair Political Practices Commission’s Standard Conflict of Interest Code and Candidate Disclosure Statement and Repealing Board Action on August 18, 2022 on the following roll call vote:

AYES:	Elliott, Fougner, Gomez, Miller, Ploetz
NOES:	None
ABSENT:	None
ABSTAIN:	None

c. Non-Renewal of Additional Fire Inspector Special Services

Ms. Rannals summarized the staff report provided. This notice of non-renewal is requested as a courtesy to the City of Vista as it will have a budgetary impact on the fire department budget. Chief Washington informed the board of his intent to fill the Assistant Fire Marshal position and assign that position as the District’s Fire Marshal. He is currently working with the Human Resources Department to develop an updated position description and a plan for recruitment. His goal is to have someone hired by the first of the year, but certainly by July 1, 2025. Staff responded to questions from the board.

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR PLOETZ, and CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to authorize staff to notify the City of Vista of the District’s intent to no longer retain the additional fire inspector special services effective July 1, 2025.

10-minute recess

d. Vista Fire Protection District – Policies

Ms. Rannals summarized the staff report provided. She reminded the board that she was asked at the beginning of her employment to help create district policies. She reported that the document presented was a template from another fire district and she has collaborated with legal counsel on its contents.

She noted that because of a 2:2:1 meeting, she is proposing to strike the last sentence, first paragraph in Section 9.02 “Directors elected or appointed to the Board after March of 2024 will not be issued official badges.”

The board members acknowledged that there were numerous policies to digest and requested additional time to review and provide comments. It was agreed that any comments are to be submitted by August 30th to the Administrative Manager. She can then compile a tracked change version for review and/or approval at the next meeting.

e. Strategic Plan – Special Meeting

Ms. Rannals reported that a special meeting is requested to review and approve the District’s 5-year strategic plan document. Chief Despain is putting the final changes on the document. By consensus, the Board of Directors agreed to schedule a special meeting for September 17, 2024 at 10:30 am. Ms. Rannals will distribute the document as soon as it becomes available.

8. Oral Report(s)

1) Fire Chief – In addition to his report submitted, Chief Washington reported that a question arose out of the 2:2:1, and he or Chief Davidson will respond to.

Q: Director Miller requested additional information on the clearance of the evacuation roads, in particular Buena Creek and Gopher Canyon? Chief Washington has verified that all property owners have been notified for weed abatement in the high or very high hazard areas of the District. The second notices are currently being sent and they are staggered to assist the inspector’s workload. He also reminded the board members that CalFire would be coming back out in October for a second inspection on the roads. Chief Davidson will be providing the final report at the conclusion of the 2024 weed abatement program.

- The “Ignite Your Potential: Young Women’s Empowerment Summit” scheduled for August 9–11, 2024 was an immense success. There were eighteen young women enrolled in the weekend. One candidate came from as far as San Francisco.
- Six Strike Teams have been deployed throughout the state.
- He asked that all board members be mindful of how questions and information is gained from the staff. Words matter and the staff is frustrated. So, he asked for consideration of moving forward since he cannot change the past.

2) Deputy Chief - Administration

- He provided a brief synopsis of the two fires that occurred in the District the previous month.

3) Administrative Manager – Ms. Rannals: In addition to her report, she reported on the following:

- She informed the board that she will be out of the office August 22 –30, 2024 on vacation.

4) Legal –

5) Board of Directors

- Gomez: he informed the board that he chose not to seek a second term. He wants to focus on the Fire Safe Council and community engagement and education.

- Elliott/Ploetz: reported on their appearance at the City of Vista City Council meeting on the issue of traffic calming devices. The letter sent to the City Council was shared with all board members.

9. Adjournment

President Elliott adjourned the meeting at 4:33 pm.


Karlana Rannals
Board Clerk

James F. Elliott
President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - July (Paid 9/06/24)

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlena	\$ 5,000.00
		<u>\$ 5,000.00</u>
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 382.50
	State	<u>\$ -</u>
		<u><u>\$ 5,382.50</u></u>

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
August 14, 2024

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard) 4455 Murphy Canyon Road, Ste 200 San Diego, CA 92123	Space Rent - September 2024 <i>Paid on 9-6-24</i>	\$877.95
Auto Withdrawal	ADP, Inc.	Aug Payroll Fee <i>Paid on 9-9-2024</i>	\$89.42
		Accounts Payable (Auto withdrawal)	\$967.37
4229	CITY OF VISTA	Forced Abatement (FY24) Reimbursement	\$8,575.00
4230	ALVAREZ-GLASMAN & COLVIN 13181 Crossroads Pkwy. North Suite 400 - West Tower City of Industry, CA 91746	Legal Fees - District Business Invoice # 2024-07-21160 & Invoice # 2024-07-21161	\$3,382.00
4231	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L4956, August 2024	\$2,187.50
4232	CITY OF VISTA CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Forced Abatement (FY24) Reimbursement Fire/EMS - TA#1 Fire Inspector - August 2024	\$8,575.00 \$69,041.84 \$8,586.32
4233	RANNALS, Karlena	Out of Pocket Expenses (Aug 1 - 31, 2024)	\$501.99
4234	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (September 2024) Inv # 7289	\$150.00
4235	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0046	\$84.00
		Accounts Payable (Checks)	\$101,083.65
	PAYROLL: See Payroll Register U.S. TREASURY (PAYROLL TAX)	Employee & Directors FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$5,000.00 \$382.50
		August Payroll Total	\$5,382.50
		Total District Expenses - August 2024	\$107,433.52
	CHECK VOID		
	Director		11-Sep-24
			
	Administrative Manager		6-Sep-24

TO: BOARD OF DIRECTORS
FROM: GERARD WASHINGTON, FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: August 28, 2024



Monthly Activity Summary (August 1 to August 31, 2024)

The following highlights the work activities for the reporting period:

1. Ignite your potential was conducted in cooperation with North County and Oceanside Fire departments as well as the California Joint Apprenticeship Committee program (Cal JAC). 18 girls attended and it was a successful first year!
2. Vista attended the annual fire season summit in San Marcos with Cal Fire, SDSO, North County Fire District, SDG&E and emergency managers to pre plan large scale fire. This is done annually each year.
3. Firefighter Paramedic backgrounds were completed, and they are going through Psych and medical. Th proposed start date for the new hire academy is September 23rd.
4. Six new EMTs completed initial training and were placed onto BLS ambulances.
5. Three new BLS ambulances will be delivered in September.
6. Northern and Central California have multiple fires and OES 408, Captain Vagelatos and Chief Davidson were all deployed to the Park Fire in Chico CA. Firefighter Donoff was deployed to the Humbolt County. All spent 14 to 16 days deployed and are back safe.
7. The Traffic Study was presented to the City Council and two fire board directors were present to support limiting speed bumps to prevent decreasing response time on major use roadways.
8. One garage fire in fire district, accidental cause by a lithium-Ion battery scooter.

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: September 3, 2024



Monthly Activity Summary (August 1-31, 2024)

The following highlights the work activities for the reporting period:

1. Projects: The Havens, Gopher Canyon Rd
 No change
 2270 Primrose, 1 building, 11 apartments
 No change
 2357 S Santa Fe Ave. La Sabila Senior Living complex 85 Units
 Site work continues
2. Plan checks and construction inspections continue.
 7 plan checks
 7 construction inspections
3. 13,360 new square feet.
 \$7,829 in fire mitigation fees for July.

TO: BOARD OF DIRECTORS
FROM: James Kozakiewicz, Fire Inspector
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE
DATE: September 4, 2024



Monthly Activity Summary (August 1– August 31, 2024)

The following highlights the work activities for the reporting period:

1. Inspector Kozakiewicz evaluated all emergency access roads with Director Ploetz. All emergency access roads are in good condition.
2. Emergency access road signage is deteriorating and is in need of replacement.
3. There is an overgrown tree at East Par Valley emergency access road gate. Inspector Kozakiewicz will coordinate with San Marcos Fire.
4. A Hydrant at East Par Valley emergency access road gate is not accessible. Inspector Kozakiewicz will coordinate with San Marcos Fire.
5. The 2024 weed abatement re inspections will begin September 9, 2024.
6. Vista Fire Department will host an open house every Saturday during the month of October. Station 2 10/5, Station 4 10/12, Station 5 10/19, and Station 6 10/26.
7. On August 16, 2024, there was a vehicle fire located at 2148 Victory Drive. Inspector Kozakiewicz was called out to the fire and shadowed SD Bomb/Arson. Fire is still under investigation. There were no injuries.

Vista Fire Protection District 2024 Fire Hydrant Program

1. Total hydrants inspected = 935
2. Blue reflective markers installed = 78
3. Vegetation removed/cleared = 537
4. Hydrant Caps replaced = 41
5. Map corrections = 34
6. Repairs made or reported = 26
7. Hydrants repainted = 18
8. Hydrants lubricated = 854

There were 16 hydrants relocated to the City inventory from the “Miramar Annexation” so that is finally completed.

Discovered 2 hydrants on Old River Road that had been relocated and I have made those changes on my run map.

The new subdivision across from Vista Valley with the wine tasting room added 13 hydrants to the districts total. This was also added to my run map. I believe there are additional ones coming but just not sure when. I'll update in January when I'm through there again.

Hats off to Fire Prevention. They found a hydrant at 1662 Little Gopher Canyon on a private driveway that I knew nothing about. I drove out to take a look and spoke with the property owners. They knew nothing about it, so I called Rainbow Water, Vallecitos Water, and VID. None of those water districts claim it! The home was built about 9 years ago and my guess is it's a private hydrant that was installed prior to construction. It is a Jones #3700 with only 35psi. It functioned well and sits on a concrete pad just inside the gated entry. But at this point, its ownership is a mystery. I also put that in my run map.

I will remain in contact with Karlena regarding next years program.

Jim Wold
Little Yellow Buddies
760 809-0577

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: September 5, 2024



Activity Summary (August 1 – 31, 2024)

The following highlights my work activities for the reporting period:

1. Met (via Zoom) August 5 with President Elliott.
2. Prepared agenda items and supporting reports for August 14 Board of Directors meeting.
3. Prepared all accounts payable and financial reports.
4. Assisted when requested for information for the November 5 General Election during the candidate filing period.
5. Coordinated and participated in the 2:2:1 meeting (August 12&13) in advance of monthly board meeting.
6. Met (in person) with fire department staff re: forced abatement costs/reimbursement
7. Attended August 14 Board of Directors meeting
8. Attended August 15 CSDA San Diego Chapter dinner meeting with Director Ploetz & Chief Washington
9. Attended (in person) August 21 meeting with City of Vista City Manager, Directors' Elliott, Ploetz and Chief Washington
10. Reviewed draft Strategic Plan for distribution prior to scheduled special meeting September 17
11. Reinvested cash (\$1.25 million) from County of San Diego to CAMP, *higher interest rate*
12. Coordinated meeting with Supervisor Desmond September 16
13. Submitted annual Fire Mitigation Report to County of San Diego
14. Prepared and submitted requested documents for FY24 Independent Audit
15. Vacation August 22 – September 2

The highlights do not include emails, phone calls, website updates, and other requests for review/comments on district topics.

NOTE: Due to the nonreceipt of all board comments regarding the review of the proposed District's Policies and Procedures this agenda item will be on hold until all have been received.

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND
BALANCES FOR FY24
DATE: SEPTEMBER 5, 2024



RECOMMENDATION

Staff recommends the board approve Resolution No. 2024-06 as submitted.

BACKGROUND

The Government Accounting Standards Board (GASB) Standard 54 was implemented for financial statements beginning after June 15, 2011. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The GASB 54 Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

GASB 54 distinguishes the fund balance between amounts that are divided into the following five classifications:

- *Non-spendable* – amounts that cannot be spent because they are not in a spendable form, such as prepayment or inventories.
- *Restricted* – amounts constrained by external parties, constitutional provision, or enabling legislation.
- *Committed* – amounts constrained by a government using its highest level of decision-making authority.
- *Assigned* – amounts a government intends to use for a particular purpose.
- *Unassigned* – amounts that are not constrained at all will be reported to the general fund.

CURRENT SITUATION

In preparation for the independent audit, staff evaluates the district's equity (or fund balance) to ensure the appropriate reserves are allocated to meet the constraints of GASB 54, in addition to the long- and short-term financial needs of the district. Resolution No. 2024-06 meets GASB 54 criteria and Attachment "A" establishes the unassigned fund balances to achieve the long and short-term financial needs.

ATTACHMENT

1. Resolution 2024-06 – ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND BALANCES FOR FY24
2. Resolution 2024-06 – Attachment A

RESOLUTION NO. 2024-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND BALANCES FOR FY24

WHEREAS, in March 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54; and

WHEREAS, the provisions of GASB 54 requires the establishment of a hierarchy of fund balance classifications; and

WHEREAS, the “restricted” classification has constraints imposed by laws or regulations of other government; and

WHEREAS, the “committed” classification requires formal action by the highest level of decision-making authority; and

WHEREAS, the “assigned” classification can be constrained by the Board’s “intent” to be used for specific purposes but are neither restricted nor committed.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Vista Fire Protection District, that ending FY24 the following funds are committed and/or constrained for use as allocated:

Restricted	
Fire Mitigation Fund	\$452,005.00
Committed	
Fire Station Reconstruction (7 th Amendment)	\$4,306,000.00
Assigned	
Fire/EMS Services (Annual Cost)	\$ 4,240 805.00
General Operating Reserve	\$1,121,595.00
Community Wildfire Protection	\$1,000,000.00
TOTAL	\$11,121,405.00

BE IT FURTHER RESOLVED that the remaining fund balance (*estimated \$2,492,845*) is considered unassigned effective June 30, 2024, as listed on Attachment A. These fund balances may be reallocated by the governing body, or official to whom the governing body has delegated authority to assign amounts for specific purposes.

PASSED AND ADOPTED at regularly scheduled meeting of the Board of Directors of the Vista Fire Protection District on September 11, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

JAMES F. ELLIOTT
President

ATTEST:

Karlana Rannals
Board Clerk

VISTA FIRE PROTECTION DISTRICT (FY)

Balance Sheet

As of June 30, 2024

COMMITTED AND/OR CONSTRAINED FUNDS

	RAINED	UNRAINED	TOTAL
	Jun 30, 24	Jun 30, 24	Jun 30, 24
ASSETS			
Current Assets			
Checking/Savings			
103 · Wells Fargo Checking	57,376.49		57,376.49
104 · COSD Investment Pool			
104-01 · FMV-CoSD-Adjustment	-51,217.71		-51,217.71
104 · COSD Investment Pool - Other	2,590,504.57		2,590,504.57
Total 104 · COSD Investment Pool	2,539,286.86	0.00	2,539,286.86
106 · COSD-FMF			
106-01 · FMV-COSD-FMF-Adjustment		-8,818.38	-8,818.38
106 · COSD-FMF - Other		398,140.93	398,140.93
Total 106 · COSD-FMF	0.00	389,322.55	389,322.55
109 · Investment - LAIF			0.00
109-01 · Investment LAIF - FMV	-1,670.29		-1,670.29
109 · Investment - LAIF - Other	448,350.77		448,350.77
Total 109 · Investment - LAIF	446,680.48	0.00	446,680.48
111 · California Asset Management Pro	269,938.12		269,938.12
112 · California CLASS	4,912,412.41		4,912,412.41
Total Checking/Savings	8,225,694.36	389,322.55	8,615,016.91
Accounts Receivable			0.00
11000 · Accounts Receivable	11,238.35		11,238.35
Total Accounts Receivable	11,238.35	0.00	11,238.35
Other Current Assets			0.00
110 · Taxes Receivable	20,455.35		20,455.35
113 · California Bank & Trust Wealth			0.00
113-01 · Zions FMV	-154,660.99		-154,660.99
113 · California Bank & Trust Wealth - Other	5,050,224.25		5,050,224.25
Total 113 · California Bank & Trust Wealth	4,895,563.26	0.00	4,895,563.26
115 · Fees Recvble - Fire Mitigation		49,240.80	49,240.80
120 · Prepaid Expenses	8,167.23		8,167.23
132 · Accrued Interest Receivable	48,873.58		48,873.58
133 · Accrued Int Receivable-FMIT		4,623.21	4,623.21
139 · Security Deposit	800.00		800.00
Total Other Current Assets	4,973,859.42	53,864.01	5,027,723.43
Total Current Assets	13,210,792.13	443,186.56	13,653,978.69
Fixed Assets			0.00
144 · Access Road Improvements	368,727.48		368,727.48
151 · Accumulated Depreciation	-253,973.00		-253,973.00
Total Fixed Assets	114,754.48	0.00	114,754.48
TOTAL ASSETS	13,325,546.61	443,186.56	13,768,733.17
LIABILITIES & EQUITY			0.00
Liabilities			0.00

VISTA FIRE PROTECTION DISTRICT (FY)

Balance Sheet

As of June 30, 2024

COMMITTED AND/OR CONSTRAINED FUND BALANCES

	JUN 30, 23	JUN 30, 24
Current Liabilities		0.00
Accounts Payable		0.00
20000 · *Accounts Payable	32,749.28	32,749.28
Total Accounts Payable	32,749.28	32,749.28
Other Current Liabilities		0.00
220 · Salary & Payroll Taxes Payable	6,979.32	6,979.32
Total Other Current Liabilities	6,979.32	6,979.32
Total Current Liabilities	39,728.60	39,728.60
Total Liabilities	39,728.60	39,728.60
Equity		0.00
280 · Fire Station Reconstruction	4,060,661.00	4,060,661.00
281 · Fire/EMS Services (Annual Cost)	3,820,131.00	3,820,131.00
282 · Community Wildfire Protection	1,000,000.00	1,000,000.00
285 · General Operating Reserve Fund	3,181,675.67	3,181,675.67
290 · Investment in General Fixed Ass	114,754.48	114,754.48
291 · Fire Mitigation Fee Fund		259,084.79
Net Income	1,099,777.48	1,292,697.63
Total Equity	13,276,999.63	13,729,004.57
TOTAL LIABILITIES & EQUITY	13,316,728.23	13,768,733.17

STAFF REPORT

24-18

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FY25 FINAL BUDGET
DATE: SEPTEMBER 5, 2024



RECOMMENDATION

Staff recommends the following action:

1. Adopt Resolution No. 2024-07 approving the FY25 Final Budget

BACKGROUND

The Board adopted the FY25 Preliminary Operating Budget (\$4,657,559) on June 12, 2024, anticipating \$203,057 in net operating revenues. The district received its annual assessed valuation (AV) report from the County of San Diego in July 2024. The AV increased 3.93% over last year. The following is an eight - year table showing District growth:

AV-Year	Secured	Growth %	Unsecured	Growth %	Total	Growth %
2017/18	2,282,943,389		12,691,735		2,295,635,124	
2018/19	2,441,151,036	6.93%	13,257,032	4.45%	2,454,408,068	6.92%
2019/20	2,574,539,936	5.46%	14,175,720	6.93%	2,588,715,656	5.47%
2020/21	2,692,905,306	4.60%	14,079,044	-0.68%	2,706,984,350	4.57%
2021/22	2,820,472,372	4.74%	12,973,847	-7.85%	2,833,446,219	4.67%
2022/23	2,976,988,289	5.55%	17,337,234	33.63%	2,994,325,523	5.68%
2023/24	3,180,159,126	6.82%	19,768,901	14.03%	3,199,928,027	6.87%
2024/25	3,305,215,412	3.93%	21,939,382	10.97%	3,327,154,794	3.97%

The Final Budget Net Operating Revenues before Capital for FY25 is estimated at \$354,566, an approximate \$151,509 difference between the preliminary and final. The budget narrative details each category; however, changes between the preliminary and final include:

Description	Preliminary	Final	\$\$ Difference
Tax Revenue	4,550,482	4,712,005	+161,523
Election Expenditures	25,000	20,000	-5,000
Fire & Emergency Medical Services	4,095,433	4,240,805	+145,372
Contract Fees	59,600	54,700	-4,900
Weed Abatement	0	\$9,000	+9,000

In addition to the General Fund Final Budget, staff have also included a final budget for the Fire Mitigation Fund. There were minor changes made to the Fire Mitigation Fund budget.

Staff will provide a summary of the proposed budget and can answer any questions from board members.

FY25

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

9/11/2024

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

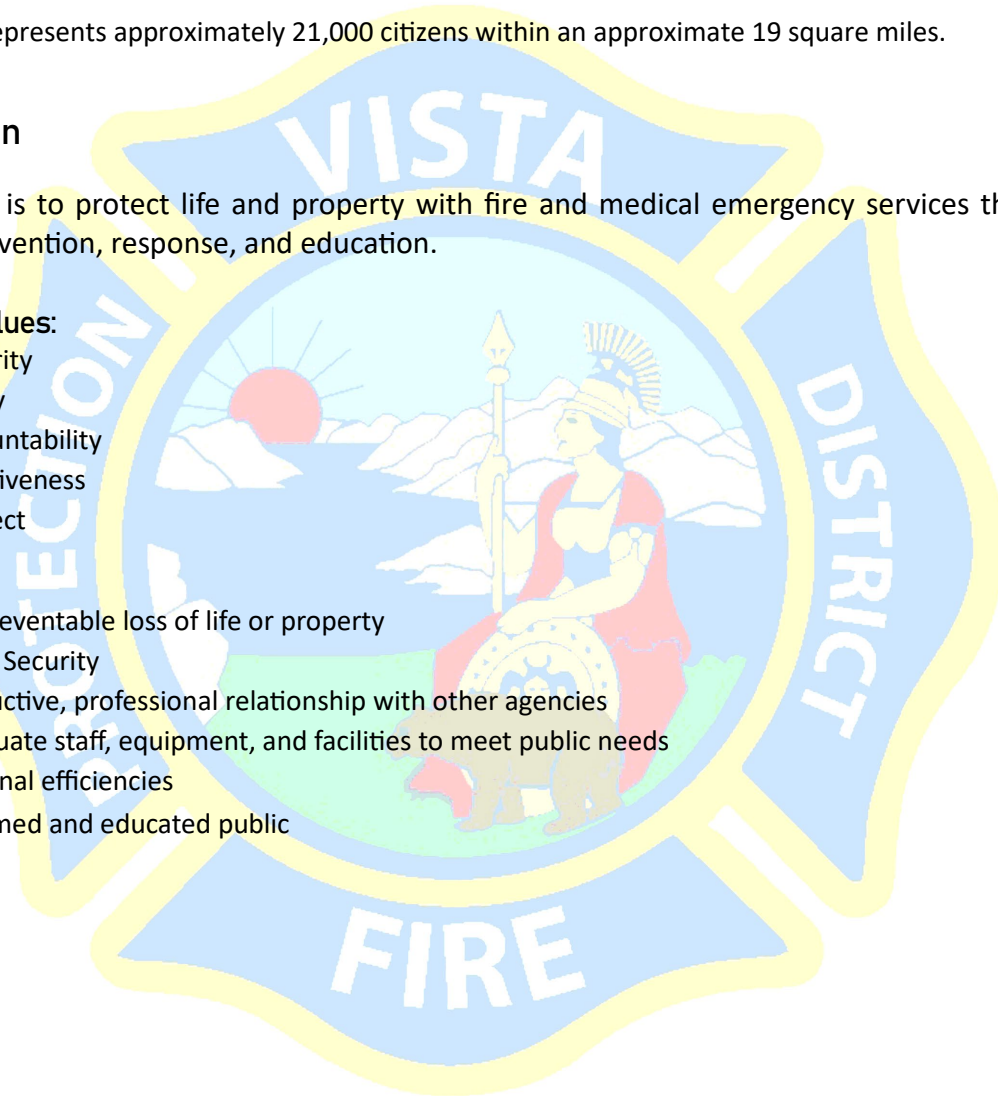
Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

Our Core Values:

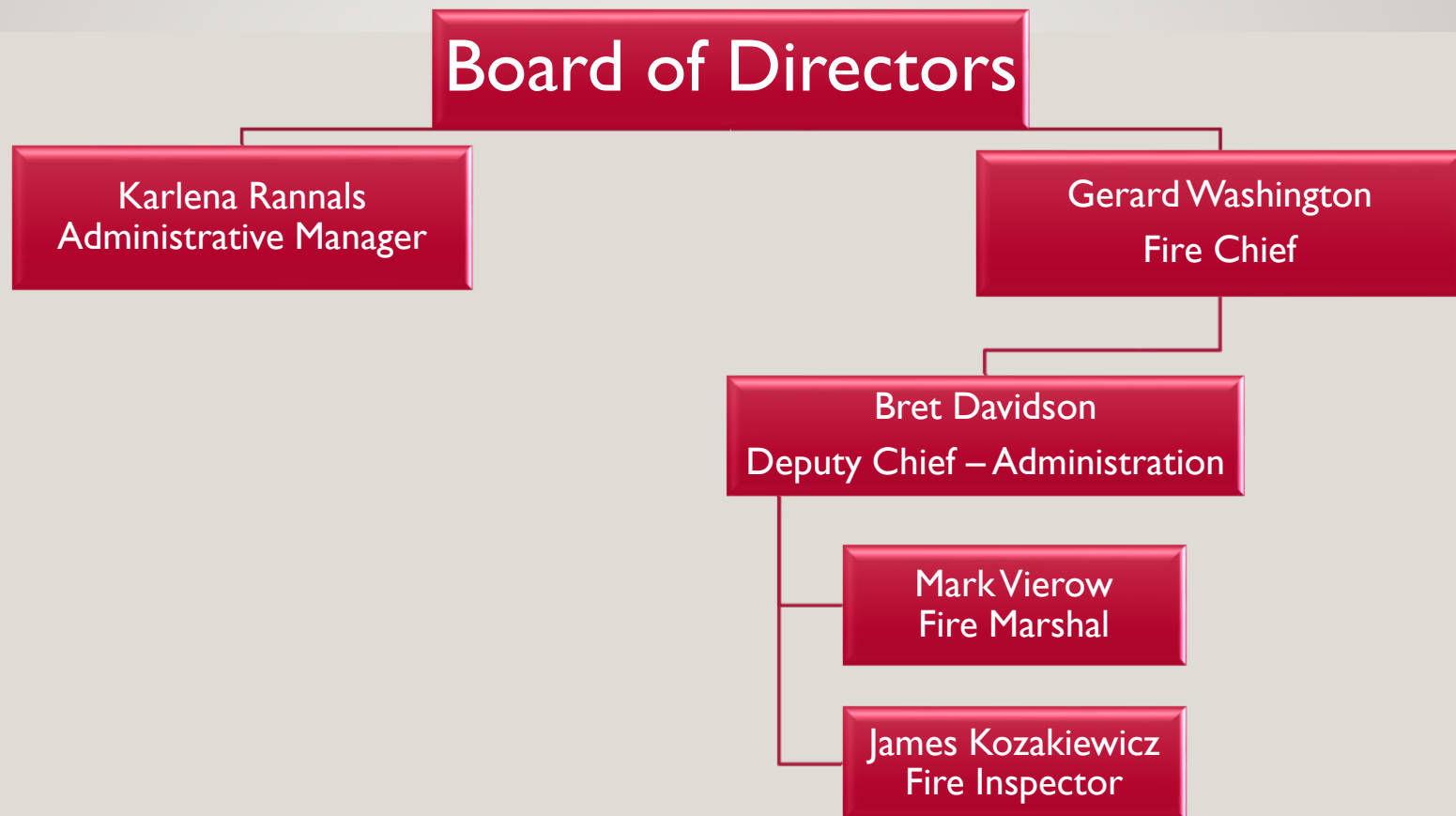
- Integrity
- Safety
- Accountability
- Effectiveness
- Respect

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

FINAL Budget - FY25



September 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 1.6% as compared to FY24 unaudited revenue (Figure 1).

Revenue	FY24 Budget	FY24 Act.	FY25 Budget	BGT vs. Act. - %
Taxes & Assessments	4,535	4,540	4,712	3.8%
Interest	223	440	385	-12.6%
Grant	192	193	-	-100.0%
All Other	<u>30</u>	<u>66</u>	<u>59</u>	<u>-10.9%</u>
Total Revenue	4,980	5,240	5,156	-1.6%

Figure 1

The projected FY25 operating expenditures, compared to the FY24 estimate (unaudited) costs, decreased 5.5%. (Figure 2).

Expenditures	FY24 Budget	FY24 Act.	FY25 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Fire/EMS Services	4,082	4,048	4,241	4.8%	193
Fire Prevention	86	72	86	20.1%	14
Grant	197	196	3	-98.6%	(193)
Salaries & Benefits	150	143	113	-20.9%	(30)
Service, Supplies, PY	280	77	343	347.5%	266
Depreciation	<u>18</u>	<u>18</u>	<u>16</u>	<u>-8.3%</u>	<u>(1)</u>
Total Operating Expense	4,813	4,553	4,802	5.5%	249
Operating Surplus (Deficit)	167	688	355	-48.4%	(333)
Other Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Total Expense (inc. Projects)	4,813	4,553	4,802	5.5%	248

Figure 2

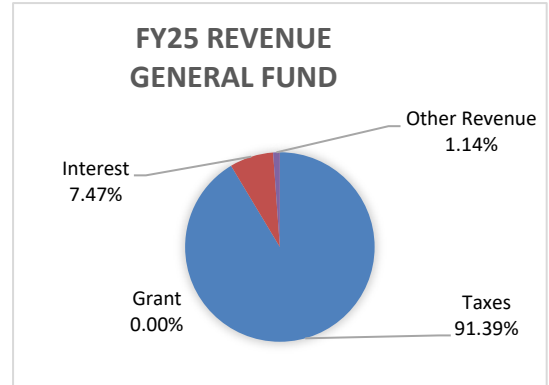
FY25 property tax represents the largest revenue category at approximately 91.39% of the General Fund’s total revenue, or approximately \$4,712 million. The District’s assessed valuation (AV) annual report showed an 3.93% growth from the County of San Diego, and the FY25 Assessed Valuation for current secured taxes is \$3,305,215,412.

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

The FY25 general fund revenues (all) are projected at \$5,156,168. The variation between FY24 (Act.) and FY25 decreased by 1.6%. The following summary of revenue changes is between FY25 **Budget** and the FY24 **Actual (Unaudited)**:

Revenue – \$5,156,168

- **Taxes & Assessments** – the 1% AB8 tax revenue has an estimated growth of 3.8%.
- **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 include a pass through of special assessment revenue for forced abatements.
- **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 \$192,919 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY25 is \$135,799, a 30% decrease.

Operating Expenditures -

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

Fire EMS Services – \$4,240,805

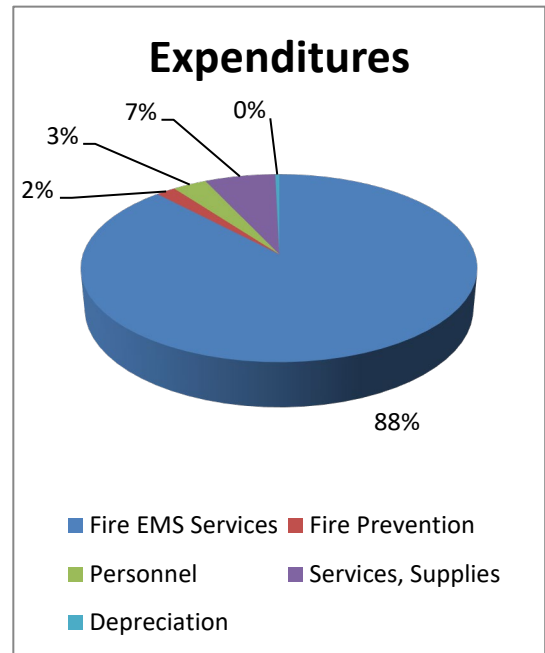
Per the contract between the City of Vista and Vista Fire Protection District approved in 2010, the District agrees to contribute 90% of its operating revenues, minus interest, for fire emergency/EMS, fire prevention and administrative services. If the estimated tax revenue increases, the cost will also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

Fire Inspector Services – \$86,120

Effective July 1, 2024, the 8th 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 – \$123,305

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 \$79,768 – Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$8,600; Dues - \$1,900; Legal - \$40,000; Legal Notices - \$5,000; LAFCO - \$2,685; and Election Services - \$20,000.
- 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 \$45,000 – The board authorized the services of the Fire Stats consultant in FY24 to develop a quarterly report regarding emergency response time. In addition, monies are planned for a fuels management consultant “Fire Watch” for \$25,000.
- Fees - \$54,700 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$44,300.
- Fire Prevention - \$86,120 – This category includes Community Outreach/Public Education - \$5,000; Fire Inspector Additional Services - \$81,120.
- Hydrant Maintenance - \$33,383 – expect the cost to remain the same.
- Information Technology - \$11,295 – This category includes costs for Website - \$1,020; 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 \$5,277 – 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 - \$2,000 –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 - \$8,900 – This category is for repairs to emergency access roads.
- Weed Abatement - \$9,000 – 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 \$193,400 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 - \$16,154

The District did not add any capital expenditures during the FY24 year; therefore, the schedule for FY25 decreased by 8.3% as a few assets have fully depreciated.

Cash Assets

The District's unaudited cash assets estimated at June 30, 2024, are \$13.4 million (General Fund); and \$647,253 (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 slight, primarily due to the one-time grant revenue; the FY25 planned expenditures are approximately 5.5% higher 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 - Final Budget

General Fund

Budget Category (Revenue)	FY22 Actual	FY23 Actual	FY24	FY24 Act.	FY25	% Change
Fees Total	28,569	30,243	30,000	53,798	50,000	-7.1%
Grant	-	-	192,000	193,400	-	-100.0%
Interest Total	88,485	267,440	222,984	440,442	385,163	-12.6%
Other Income Total	149	343,376	-	12,325	-	-100.0%
Tax Revenue	4,002,668	4,288,458	4,535,106	4,540,268	4,712,005	3.8%
Other Tax Revenue Total	-	-	-	98	9,000	
Grand Total Revenue	<u>4,119,871</u>	<u>4,929,517</u>	<u>4,980,090</u>	<u>5,240,331</u>	<u>5,156,168</u>	<u>-1.6%</u>

Budget Category (Expenses)	FY22 Actual	FY23 Actual	FY24	FY24 Act.	FY25	% Change
Administrative	70,825	33,706	57,100	25,320	79,685	214.7%
Apparel	-	-	2,000	-	2,000	0.0%
Computer/Software	-	-	5,000	2,056	6,000	191.8%
Contract Services	48,625	23,813	24,500	17,500	45,000	157.1%
Fees	51,082	52,331	57,300	51,334	54,700	6.6%
Fire Prevention	58,674	65,036	86,000	71,735	86,120	20.1%
Fire/EMS Services	3,543,719	3,820,131	4,081,600	4,048,272	4,240,805	4.8%
FMF Expenses	-	-	-	-	-	0.0%
Grant	-	-	197,000	195,700	2,700	-98.6%
Hydrant Maintenance	24,763	31,449	33,383	29,383	33,383	13.6%
Information Technology	1,223	2,310	10,500	4,484	11,295	151.9%
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	1,573	2,000	27.2%
Miscellaneous	-	4,703	2,000	893	1,750	95.9%
Office Rental	-	6,400	10,200	9,900	10,763	8.7%
Personnel	22,649	64,501	149,768	142,115	123,305	-13.2%
Personnel-Employee Benefit(s)	-	599	600	600	600	0.0%
Repair & Upgrades	33,423	-	6,000	-	8,900	0.0%
Sale of Assets	-	26,025	-	-	-	0.0%
Special Projects	51,500	-	-	-	-	0.0%
Supplies	-	2,773	3,150	664	3,150	374.6%
Taxes	4,464	3,223	-	-	-	0.0%
Training/Education	-	4,015	25,500	3,524	27,000	666.2%
Weed Abatement	-	-	-	-	9,000	0.0%
PY Expenses	-	22,268	-	(105,443)	-	-100.0%
Expenditure(s) Total	<u>3,918,591</u>	<u>4,195,720</u>	<u>4,795,329</u>	<u>4,535,047</u>	<u>4,785,448</u>	<u>5.5%</u>
Revenue vs. Expenditure	201,279	733,797	184,761	705,284	370,720	-47.4%
Depreciation Total	<u>19,691</u>	<u>22,012</u>	<u>17,619</u>	<u>17,619</u>	<u>16,154</u>	<u>-8.3%</u>
Grand Total Expenditures	<u>3,938,282</u>	<u>4,217,732</u>	<u>4,812,948</u>	<u>4,552,666</u>	<u>4,801,602</u>	<u>5.5%</u>

Net Income before Capital 181,588 711,785 167,142 687,665 354,566 -48.4%

Vista Fire Protection District
FY25 - Final Budget

FMF Fund

Budget Category (Revenue)	FY22 Actual	FY23 Actual	FY24	FY24 Act.	FY25	% Change
Fees <i>Total</i>	83,217	113,591	98,404	180,589	125,799	-30%
Grant						
Interest <i>Total</i>	526	4,986	-	12,331	10,000	-19%
Other Income <i>Total</i>						
Tax Revenue						
Other Tax Revenue <i>Total</i>						
Grand Total Revenue	<u>83,742</u>	<u>118,576</u>	<u>98,404</u>	<u>192,919</u>	<u>135,799</u>	-30%
Budget Category (Expenses)	FY22 Actual	FY23 Actual	FY24	FY24 Act.	FY25	% Change
Administrative						
Apparel						
Computer/Software						
Contract Services						
Fees						
Fire Prevention						
Fire/EMS Services						
FMF Expenses	74,895		-		452,005	
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						
Expenditure(s) Total	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,005</u>	<u>-100.0%</u>
Revenue vs. Expenditure						
Depreciation <i>Total</i>						
Grand Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,005</u>	<u>-</u>
Net Income before Capital	<u>8,847</u>	<u>118,576</u>	<u>98,404</u>	<u>192,919</u>	<u>(316,206)</u>	<u>1240.3%</u>

Combined Balance Sheet (Cash)

June 30, 2024

Unaudited

	GENERAL FUND		FIRE MITIGATION FUND	TOTAL
	Jun 30, 24	ASSETS	Jun 30, 24	Jun 30, 24
ASSETS		ASSETS		
Current Assets		Current Assets		
Checking/Savings		Checking/Savings		
103 - Wells Fargo Checking	57,376.49			57,376.49
104 - SDCO Investment Pool	2,590,504.57			2,590,504.57
104-01 - SDCO Investment Pool FMV Adj	-51,217.71			-51,217.71
		106 - Cash in Treasury Fire Mitigation	398,140.93	398,140.93
109 - Investment - LAIF	448,350.77	106-01 - FMV Adjustment	-8,818.38	-8,818.38
109-01 - Investment - LAIF FMV Adjustment	-1,670.29			-1,670.29
	0.00			0.00
Total Checking/Savings	3,043,343.83	Total Checking/Savings	389,322.55	3,432,666.38
Accounts Receivable				
11000 - Accounts Receivable	11,238.35			11,238.35
Total Accounts Receivable	11,238.35			11,238.35
Other Current Assets		Other Current Assets		
111 - California Asset Management Pro	269,938.12			269,938.12
112 - California CLASS	4,912,412.41			4,912,412.41
113 - California Bank & Trust Wealth	5,050,224.25			5,050,224.25
113-01 - CB&T FMF Adjustment	-154,660.99			-154,660.99
120 - Prepaid Expenses	8,167.23			8,167.23
110 - Taxes Receivable	20,455.35	115 - Fees Receivable - FMF	49,240.80	69,696.15
132 - Accrued Interest Receivable	48,873.58	133 - Accrued Int Receivable-FMIT	4,623.21	53,496.79
139 - Security Deposit	800.00			800.00
Total Other Current Assets	10,156,209.95	Total Total Other Current Assets	53,864.01	10,210,073.96
Fixed Assets				
144 - Access Road Improvements	368,727.48			368,727.48
151 - Accumulated Depreciation	-253,973.00			-253,973.00
Total Fixed Assets	114,754.48			114,754.48
TOTAL ASSETS	13,325,546.61	TOTAL ASSETS	443,186.56	13,768,733.17
	13,325,546.61		443,186.56	13,768,733.17
LIABILITIES		LIABILITIES		
Liabilities		Liabilities		
Current Liabilities		Current Liabilities		
Accounts Payable		Accounts Payable		
20000 - *Accounts Payable	32,749.28	20000 - *Accounts Payable	0.00	32,749.28
Total Accounts Payable	32,749.28		0.00	32,749.28
Other Current Liabilities		Other Current Liabilities		
210 - Accounts Payable	0.00	210 - Accounts Payable	0.00	0.00
220 - Salary & Payroll Taxes Payable	6,979.32	220 - Salary & Payroll Taxes Payable	0.00	6,979.32
Total Other Current Liabilities	6,979.32	Total Other Current Liabilities	0.00	6,979.32
Total Current Liabilities	39,728.60	Total Other Current Liabilities	0.00	39,728.60
Total Liabilities	39,728.60		0.00	39,728.60
Equity				
280 - Fire Station	4,060,661			4,060,661.00
281 - Fire/EMS Services	3,820,131			3,820,131.00
282 - Community Wildfire Protection	1,000,000			1,000,000.00
285 - General Operating Reserve	2,988,756			2,988,755.52
290 - Investment in General Fixed Assets	114,754			114,754.48
291 - Fire Mitigation Fee Fund		291 - Fire Mitigation Fee Fund	452,005	452,004.94
Net Income (FY24)	1,095,450.00		197,248	1,292,697.63
Total Equity	13,079,752.00	Total Equity	649,252.57	13,729,004.57
TOTAL LIABILITIES & EQUITY	13,119,480.60	TOTAL LIABILITIES & EQUITY	649,252.57	13,768,733.17
			649,252.57	13,768,733.17
		FMF City of Vista Trust	452,765.90	
		TOTAL FMF Funds	1,102,018.47	

RESOLUTION NO. 2024-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT ADOPTING A FINAL BUDGET FOR FISCAL YEAR 24-25

WHEREAS, the Vista Fire Protection District (hereinafter referred to as “District”) is required to adopt a final budget, on or before October 1 of each year, after making changes in the preliminary budget, as per Section 13895 of the Health & Safety Code; and

WHEREAS, the District has amended the preliminary budget and submitted the proposed final budget for review and adoption at a publicly noticed meeting; and

WHEREAS, the District’s total revenue and fund balances from all sources do not exceed the total expenditures for Fiscal Year 24/25; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Vista Fire Protection District a public agency in the County of San Diego, California, find and determine that:

1. The Final Budget for the Fiscal Year 2024-25, including all sources of estimated revenue and appropriations for all funds as set forth in the attached Final Budget document will be and is hereby adopted with the total expenditure requirements.
2. All encumbrances outstanding at the end of Fiscal Year 23/24 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformance with General Accepted Accounting Principles for the Fiscal Year 24/25.

BE IT FURTHER RESOLVED by the Board of Directors of the Vista Fire Protection District that the means of financing the expenditure requirement will be monies derived from all revenue sources, available fund balance, and designated reserve fund balances.

BE IT FURTHER RESOLVED by the Board of Directors of the Vista Fire Protection District that the Final Budget will be and is hereby adopted in accordance with the detail provided.

PASSED AND ADOPTED at regularly scheduled meeting of the Board of Directors of the Vista Fire Protection District on September 11, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

JAMES F. ELLIOTT
President

ATTEST:

Karlana Rannals
Board Clerk