

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

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



Rescheduled Regular Meeting
Wednesday, September 20, 2023
10:00 A.M.

Announcement: *In advance of the regular Board of Directors meeting, all board members and the public are invited to attend a Meet and Greet with the Fire Chief for Vista Fire Protection District from 9 – 10 am.*

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 possible 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

BUSINESS SESSION – REGULAR AGENDA

1. PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. SPECIAL PRESENTATIONS
 - a. Robin Biglione Putnam, Project Manager for the reconstruction of Fire Station 3 will provide an update on the status for the design/build of the new fire station.
4. MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES
5. OPEN DISCUSSION WITH THE BOARD (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.

6. CONSENT CALENDAR

a. Board of Directors Minutes

i) **Approve** the Board of Directors minutes of August 9, 2023

b. Payroll Register

Approve Payroll paid on September 7, 2023

\$4,583.34

Approve Payroll Taxes paid on paid on September 7, 2023

\$350.63

\$4,933.97

c. Accounts Payable

Approve Accounts Payable Check 4111 thru 4122 to be paid September 20, 2023

\$120,506.66

Auto withdrawal(s) paid on August 7 – September 7, 2023

\$802.95

\$121,309.61

d. Receive and File - Information

i) Fire Department Reports

(1) *Fire Chief*

(2) *Fire Marshal*

(3) *District Inspector*

ii) Annual Hydrant Report – Little Yellow Buddies

iii) Administrative Manager's Report

iv) Correspondence

7. ORAL REPORT(s)

a. Fire Chief

b. Deputy Chief - Administration

c. Administrative Manager

d. Legal

e. Fire Safe Council of Vista - Update

f. Board of Directors

8. CONTINUING BUSINESS

a. None

9. PUBLIC HEARING(S)

a. Final Budget Fiscal Year 2023/24

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 \(oral or written\)](#)

10. NEW BUSINESS

a. Resolution No. 2023-08

To discuss and/or adopt Resolution No. 2023-08 – *entitled* a Resolution of the Board of Directors of the Vista Fire Protection District Establishing Committed and/or Constrained Fund Balances for FY23.

[Staff report 23-15 provided](#)

ACTION REQUESTED: **Adopt**

b. Final Budget FY 2022/23

To discuss and review the Final Budget for FY24. [Staff report 23-16 provided.](#)

i) Resolution No. 2023-09

To discuss and/or approve Resolution No. 2023-09 entitled A Resolution of the Board of Directors of the Vista Fire Protection District Adopting a Final Budget for Fiscal Year 23-24

ACTION REQUESTED: **Adopt**

11. CLOSED SESSION

a. Potential Litigation (1) Case – CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9: one potential (1) case

12. ANNOUNCEMENT OF CLOSED SESSION

13. DIRECTORS' ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

Directors are invited to make announcements and share written communications.

14. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors Rescheduled
Rescheduled Regular Meeting Agenda
Wednesday, September 20, 2023 10:00 am PT

CERTIFICATION OF POSTING

I certify that on September 14, 2023 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 14, 2023

A handwritten signature in black ink that reads "Karlana Rannals".

Karlana Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT
Regular Board of Directors Meeting
Minutes – August 9, 2023

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 10:00 AM 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, Fougner, Gomez, Miller, Ploetz

Directors Absent: None

Staff Present: Karlena Rannals, Administrative Manager; Bret Davidson, Acting Fire Chief, and Kalli Sarkin, Legal Counsel

3. Open Discussion with the Board (Public Comment)

No one requested to speak to the Board.

4. Consent Calendar

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

a. *Board of Directors Minutes*

- Board of Directors minutes July 11, 2023

b. *Payroll Register*

- Payroll paid on August 7, 2023 \$4,583.34
- Payroll taxes paid on August 7, 2023 \$ 350.63

Total \$4,933.97

c. *Accounts Payable*

- Accounts Payable Check 4100 thru 4110 paid August 9, 2023 \$124,214.38
- Auto withdrawal(s) paid on July 7 – August 6, 2023 802.95

Total \$125,102.49

d. *Receive and File*

i) Financial Quarterly Report(s)

- (1) FY23 Budget to Actual GF – June 30, 2023 *(unaudited)*
- (2) FY23 Revenue vs. Expenditures FMF – June 30, 2023 *(unaudited)*
- (3) FY23 Combined Balance Sheet – June 30, 2023 *(unaudited)*
- (4) Portfolio Summary Report – June 30, 2023 *(unaudited)*
 - Interest Rate Summary

- ii) Fire Department Reports
 - (1) *Deputy Chief – Administration*
 - (2) *Fire Marshal*
 - (3) *District Fire Inspector*
- iii) Administrative Manager’s Report
- iv) Correspondence - Incoming
 - (1) None

5. Oral Report(s)

- a. *Fire Chief (Acting)* – Chief Davidson, in addition to the written report submitted, reported on the following:
 - Fire Chief Appointment: he invited the board members to the badge pinning for Fire Chief Gerard Washington on Monday, August 14 at 8:00 am. Directors’ Gomez and Ploetz agreed to attend to represent the fire district.
 - New Hire Academy: four new hires have completed their academy. He noted that due retirements and resignations, they still have five (5) open positions.
 - EMT Recruitment: they received 75 applications for the positions for EMT’s. The new target date to put in service one BLS ambulance is October 9. The second BLS ambulance is targeted for January 1, 2024.
 - Battalion Chief Positions: All Battalion Chief position have been filed.
- b. *Deputy Chief – Administration*: Deputy Chief Ford was not in attendance.
- c. *Administrative Manager – Ms. Rannals*
 - She reminded the board that the September 14 regular meeting was rescheduled to September 20 at 10 am. Agenda items include:
 - 1. a public hearing and adoption of the final budget;
 - 2. a presentation from Robin Biglione for the reconstruction of fire station 3;
 - 3. a meet and greet for Fire Chief Washington.
 - She informed the Board that she will be out of town from August 23 – September 6, 2023.
- d. *Legal – Ms. Sarkin* – the pending issue to report will be discussed in closed session.
- e. *Fire Safe Council of Vista – Update*: Director Gomez reported:
 - 1. the first meeting planned for August 2nd, had to be rescheduled due to a lack of a quorum. They plan to meet monthly
 - 2. He is working to recruit more residents to join the Council
 - 3. He is working with the city on a booth at Día De Los Muertos at Rancho Guajome Adobe that will include the purchase of shirts and a banner for branding
 - 4. He has been in contact with the Red Cross to participate in the “Sound the Alarm” program
- f. *Board of Directors*
 - None

6. Continuing Business

a. *Community Wildfire Protection Plan (CWPP)*

Vice President Ploetz reported that he has been working with Emergency Manager Kramer who intends to have a draft ready for review by Chief Butz and Chief Silva by August 11th. CalFire has started clearing roads at Mt. Woodson and has a total of 530 miles of roads to clear, that does include Gopher Canyon and Buena Vista Creek, all paid by grant funding. Vice President Ploetz extended his appreciation to the Vista Fire Department staff for their work and commitment to get the CWPP in the proper template and format.

7. New Business

a. *Financial Policies*

Ms. Rannals summarized the staff report requesting approval of Policy No. 4040 – Fixed Asset Capitalization & Accounting Control, and Policy No. 4200 – Government Accounting Standards Board (GASB) Statement 54. She reported that these policies are the beginning of many; however, these two policies are retroactive to July 1, 2022 for use in the FY23 audited financial statements. She responded to questions from the Board.

MOTION BY DIRECTOR GOMEZ, SECOND BY DIRECTOR MILLER, and CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to approve as submitted (1) Policy No. 4040 – Fixed Asset Capitalization & Accounting Control and (2) Policy No. 4200 – Government Accounting Standards Board (GASB) Statement 54.

Ten-minute recess

8. Closed Session

Pursuant to the following section, the board met in closed session from 11:15 am – 12:00 pm and discussed the following:

a. Potential Litigation (1) Case – CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9

All board members listed and Karlana Rannals, Administrative Manager, and Ms. Kalli Sarkin, Attorney, White & Bright and participated in this discussion.

9. Announcement of Closed Session

Upon reconvening, President Elliott reported that direction was provided to legal counsel to settle a potential litigation case.


10. DIRECTORS' ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

a. Miller: he requested that the Fire Inspector's report be more specific to the additional services provided.

11. Adjournment

President Elliott adjourned the meeting at 12:03 pm.

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
September 20, 2023

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 2023 <i>Paid 09-05-2023</i>	\$802.95
Auto Withdrawal	ADP, Inc.	August Payroll Fee <i>Paid on 09-07-2023</i>	\$0.00
		Accounts Payable (Auto withdrawal)	\$802.95
4111	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire Inspector Services - Invoice #24441 (July)	\$6,545.42
4112	WHITE AND BRIGHT 970 Canterbury Place Escondido, CA 92025	Legal Fees - District Business Invoice # (July)	\$1,475.48
4113	VOID		\$0.00
4114	ANCHOR POINT (Reissue)		\$12,500.00
4115	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L3417, August 2023	\$2,082.00
4116	BUSINESS OWNER'S INSURANCE AGENCY 9466 Black Mountain Road San Diego, CA 92126	Annual Premium (09/26/23 - 07/01/24)	\$3,477.00
4117	CITY OF VISTA	Fire/EMS Services - Invoice #24613 - TA#2	\$22,757.28
4117	CITY OF VISTA	Fire Inspector Services - Invoice #24615 (Aug 23)	\$5,098.76
4117	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire/EMS Services - Invoice #24442 - TA#1	\$62,356.33
4118	PLOETZ, John P.O. Box 207561	Mileage/Meeting Meal Reimbursement	\$119.17
4119	RANNALS, Karlena	Out of Pocket Expenses (Aug 1 - 31, 2023)	\$2,274.37
4119	RANNALS, Karlena	Phone Reimbursement (Jul 1 - Sep 30, 2023)	\$150.00
4120	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (Sep 2023) Inv # 7173	\$150.00
4121	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0034	\$84.00
4122	WHITE AND BRIGHT 970 Canterbury Place Escondido, CA 92025	Legal Fees - District Business Invoice #11007 (August)	\$1,436.85
		Accounts Payable (Checks)	\$120,506.66
	PAYROLL: See Payroll Register	Employee & Directors	\$4,583.34
	U.S. TREASURY (PAYROLL TAX)	FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$350.63
		August Payroll Total	\$4,933.97
		Total District Expenses - August 2023	\$126,243.58
	Director		14-Sep-23
	I have reviewed the Accounts Payable and have determined that sufficient funds are available. The accounts payables listed are		
			
	Administrative Manager		14-Sep-23

**Accounts Payable
Certification**

Vista Fire Protection District
450 S. Melrose Dr., Ste 105
Vista, CA 92081

CERTIFICATION FOR PAYMENT NO. _____

CONSULTANT/VENDOR:
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #1

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	69,284.81	0%	\$ -
Less Interest Allocation	100%	\$	-	0%	\$ -
Tax Apportionment	100%	\$	69,284.81	90%	<u>\$ 62,356.33</u>
Invoice Billed #: 24442					\$ 62,356.33
Discrepancy					<u>\$ (0.00)</u>



Certified by: Karlana Rannals, Administrative Manager

9/7/2023

Date



**Accounts Payable
Certification**

Vista Fire Protection District
450 S. Melrose Dr., Ste 105
Vista, CA 92081

CERTIFICATION FOR PAYMENT NO. TA#2

CONSULTANT/VENDOR:
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #2

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	25,285.87	0%	\$ -
Less Interest Allocation	100%	\$	-	0%	\$ -
Tax Apportionment	100%	\$	25,285.87	90%	<u>\$ 22,757.28</u>
Invoice Billed #:					\$ 22,757.28
Discrepancy					<u>\$ 0.00</u>



Certified by: Karlana Rannals, Administrative Manager

9/7/2023

Date



VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - JULY (Paid 09/07/23)

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlana	\$ 4,583.34
		<u>\$ 4,583.34</u>
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 350.63
	State	<u>\$ -</u>
		<u><u>\$ 4,933.97</u></u>

TO: BOARD OF DIRECTORS
FROM: ROBBIE FORD, DEPUTY FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: SEPTEMBER 15, 2023



Monthly Activity Summary (August 1 – August 31, 2023)

The following highlights the work activities or significant events for the reporting period:

1. Fire Chief Gerard Washington started on August 14. Fire District Board Members attended the swearing in ceremony at the Council Chambers.
2. Ed Kramer (Vista Emergency Manager) and John Ploetz (VFPD) completed the draft CWPP. The draft needs updated maps that will be provided by CALFIRE. Once those are inserted in the draft, it will be sent to Lakeside Fire Chief Don Butz to vet the product.
3. Captain Brenden Hammes has moved into the Administrative Captain assignment overseeing the implementation of the BLS program.
4. The application for EMTs for the BLS ambulance program closed and we have developed a list of candidates. Interviews are forthcoming. The target start date of the program is October 9.
5. Chief Ford and the fleet manager went to Iowa to do a final inspection of an ambulance that will be delivered in early September.
6. Training acquired a large commercial structure in the business park for training purposes. The fire department logged 36 hours of training as well as three days of multi-agency operations and command/control exercises.
7. Interviewing firefighter/paramedic candidates next month.
8. Monthly statistical reports—Tableau (the statistical repository we use) had not been updated since early May. Until the data is restored, the reports will be delayed. NorthComm expects to have the position filled soon.

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: SEPTEMBER 15, 2023



Monthly Activity Summary (August 1-31, 2023)

The following highlights the work activities for the reporting period:

1. Projects:
 - Silverado – Multifamily, 425 block of Smilax
15 buildings, 13 complete

 - Bonsall Oaks, Gopher Canyon Rd
3 Models, 1st fire sprinkler inspection complete
3 Community Buildings, 1st fire sprinkler inspection complete
2. Plan checks and construction inspections continue.
 - 8 plan checks
 - 17 construction inspections

TO: BOARD OF DIRECTORS
FROM: JAMES KOZAKIEWICZ, FIRE INSPECTOR
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE
DATE: SEPTEMBER 15, 2023



Monthly Activity Summary (August 1 – September 6, 2023)

The following highlights the work activities for the reporting period:

1. Evaluated all emergency roads on 9/6/2023 with Director Ploetz.
2. Aztec Landscaping will need to address Fabry and Par Valley EAR. Director Ploetz to coordinate.
3. Weed abatement first wave inspections have progressed to forced abatement. Second wave inspections are in re-inspections.
4. SDCFPO August training provided education on observing deficiencies with fire sprinklers while conducting inspections.
5. District lock failing at Par Valley EAR. Inspector Kozakiewicz to replace.
6. Barrel Lock Project at El Paso Alto EAR was awarded to Mobileweld Inc.
7. Inspector Kozakiewicz investigated an apartment fire on 9/1/2023 located at 2943 E Vista Way. Fire started in attic space above bedroom and moved towards kitchen. E123 and supporting crews stopped the fire to only bedroom and kitchen. No other damage to the interior of the apartment. Resident suffered mild burns but declined further medical attention. Fire was electrical in nature, but cause was undetermined.

Vista Fire Protection District 2023 Fire Hydrant Program

- | | |
|---|----------------|
| 1. Total hydrants inspected = 934 | Increase of 8 |
| 2. Blue reflective markers installed = 68 | Decrease of 66 |
| 3. Vegetation removed / cleared = 595 | Increase of 42 |
| 4. Hydrant caps replaced = 44 | Increase of 15 |
| 5. Map corrections = 9 | Increase of 3 |
| 6. Repairs made or reported = 30 | Increase of 7 |
| 7. Hydrants repainted = 26 | Decrease of 30 |
| 8. Hydrants lubricated = 876 | Decrease of 16 |

Still waiting on the annexation of the Mar Vista properties move to the City. No confirmed timeline yet. My best estimate is that this will remove 14 hydrants from the district inventory into the city. Just a waiting game now.

Watching completion on future development/subdivisions at:

1. Mar Vista & Phillips
2. Mar Vista & Buena Vista
3. Gopher Canyon, across from Spa Haven

Not certain on the increase of hydrants that these will bring to the District.

It is clear to me that the annual inspection/service to the Districts hydrants have made a positive difference. As I travel through areas outside of Vista I can absolutely identify issues in other agencies.

I do keep photos of hydrants that have had significant issues. The Vista Fire Protection District should be appreciated on their proactive approach.

Unless I hear otherwise, I will resume hydrant inspection in early January 2024.

Jim Wold
Little Yellow Buddies
760 809-0577

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: SEPTEMBER 14, 2023



Activity Summary (August 1 – 31, 2023)

The following highlights my work activities for the reporting period:

1. Prepared agenda items and supporting reports for August 9 Board of Directors meeting
2. Attended August 9 Board of Directors meeting
3. Met August 10 with Vista City Manager (in person) with Director's Elliot and Ploetz to discuss topics of interests on behalf of the district
4. Attended August 16 the SDCFCA Administrative Section quarterly meeting, via Zoom
5. Met August 17 (in person) with Deputy Chief Ford to discuss topics of interest on behalf of the
6. Prepared agenda items and supporting reports for September 20 Board of Directors meeting
7. Prepared year-end financial reports in preparation of FY23 Audit. On site work to begin September 18, 2023
8. FY24 Final Budget – preparation and research
9. Departed August 23, personal travel (vacation)

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

Future Activity

1. Development of Purchasing Policy
2. Website Refresh
3. Continue reorganization of files

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND
BALANCES FOR FY23
DATE: SEPTEMBER 15, 2023



RECOMMENDATION

Staff recommends the board approve Resolution No. 2023-08 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 prepaids 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 in the general fund.

CURRENT SITUATION

In preparation of 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. 2023-08 meets GASB 54 criteria and Attachment "A" establishes the unassigned fund balances to achieve the long and short-term financial needs.

ATTACHMENT

1. Resolution 2023-08 - ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND BALANCES FOR FY22
2. Resolution 2023-08 – Attachment A

RESOLUTION NO. 2023-08

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND BALANCES FOR FY23

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 FY23 the following funds are committed and/or constrained for use as allocated:

Restricted	
Fire Mitigation Fund	\$245,939.00
Committed	
Fire Station Reconstruction (7 th Amendment)	\$4,254,061.00
Assigned	
Fire/EMS Services (Annual Cost)	\$ 3,820,131.00
General Operating Reserve	\$1,342,162.00
Community Wildfire Protection	\$1,000,000.00
TOTAL	\$10,662,293.00

BE IT FURTHER RESOLVED that the remaining fund balance (*estimated \$2,003,480*) is considered unassigned effective June 30, 2023 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 20, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

JAMES F. ELLIOTT
President

ATTEST:

Karlana Rannals
Board Clerk

Assets - June 30, 2023 (Unaudited)				
Current Assets				
	General Fund		FMF	TOTAL
Cash				
Cash in County Treasury	5,802,838		224,489	
Cash in County Treasury FMV Adj	(298,480)		(13,147)	
Wells Fargo Checking	53,231			
Due from	-		-	
Deposit in Transit	-		-	
Total Cash	5,557,589		211,342	5,768,931
Short-Term Investments				
Cash in Savings - LAIF	918,217			
LAIF FMV Adj	(14,040)			
California Asset Mgmt Program	255,528			
California Bank & Trust Wealth	5,778,516			
California Bank & Trust Wealth FMF Adj	(302,814)			
Total Short-Term Investments	6,635,407		-	6,635,407
Accounts Receivable				
Accounts Receivable	32,131		32,701	
Tax Revenue Receivable	-		-	
Interest Receivable	60,443		1,896	
Total Accounts Receivable	92,574		34,597	127,170
Prepaid Expenses				
Prepaid	1,090			
Security Deposit	800			
Prepaid Asset	-		-	
Total Prepaid Expense	1,890		-	1,890
Total Current Assets	12,287,460		245,939	12,533,399
Property, Plant and Equipment				
Capital Assets - Property, Plant and Equipment	368,727			368,727
Accumulated Depreciation				
Accumulated Depreciation	(236,354)		-	(236,354)
Total Accumulated Depreciation	(236,354)		-	(236,354)
Capital Assets - Property, Plant and Equipment				
Total Assets	12,419,834		245,939	12,665,773
Liabilities and Equity				
Current Liabilities				
Accounts Payable			-	
Accounts Payable	147,106			
Due to Other Funds	7,092			
Long Term Liab - Soil Contamination	-		-	
Total Accounts Payable	154,198		-	154,198
Employee Liability Payable				
	-		-	-
Total Current Liabilities	154,198		-	154,198
Equity				
Change in Fair Market Value				
Cash and Investments	(418,740)			
Total Change in Fair Market Value	(418,740)		-	(418,740)
Total Change Due to/Due from	-		-	-
Total Reserve - Capital	132,373		-	132,373
Reserve - General				
Fire Station Construction	4,500,000			
Fire/EMS Services Reserve	3,820,131			
Undesignated	3,676,447		-	-
Total Reserve - General	11,996,578		-	11,996,578
Reserve - Capital (Specified)				
Total Designated Capital Reserves				-
PY Equity	11,710,212		104,018	11,814,230
Retained Earnings (FY22 Net Change)	-		23,345	23,345
Misc Income	-		-	-
Net Income/Loss (FY23 YTD)	555,424		118,576	674,000
Total Equity	12,265,635		245,939	12,511,575
Total Liabilities and Equity	12,419,833		245,939	12,665,773
Total Cash Equity (includes GASB54 Committed Funds)	12,131,372		245,939	12,379,201

STAFF REPORT

23-16

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FY24 FINAL BUDGET
DATE: SEPTEMBER 15, 2023



RECOMMENDATION

Staff recommends the following action:

1. Adopt Resolution No. 2023-09 approving the FY24 Final Budget

BACKGROUND

The Board adopted the FY24 Preliminary Operating Budget (\$4,177,489) on June 20, 2023 anticipating \$267,107 in net operating revenues. The district received its annual assessed valuation (AV) report from the County of San Diego on July 11, 2023. The AV increased 6.87% over last year. The following is a seven-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%

The Final Budget Net Operating Revenues before Capital for FY24 is estimated at \$252,107, an approximate \$15,000 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	4,388,377	4,535,106	+146,729
LAFCO Cost	2,700	2,337	-363
Fire & Emergency Medical Services	3,949,500	4,081,600	+132,100
Insurance (Commercial)	3,600	\$3,737	+137
Maintenance & Repair	33,000	\$38,500	+5,500
Supplies	2,650	3,150	+500
Training/Education	10,500	\$25,500	+15,000

In addition to the General Fund Final Budget, staff has also included a final budget for the Fire Mitigation Fund. There were no 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.

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

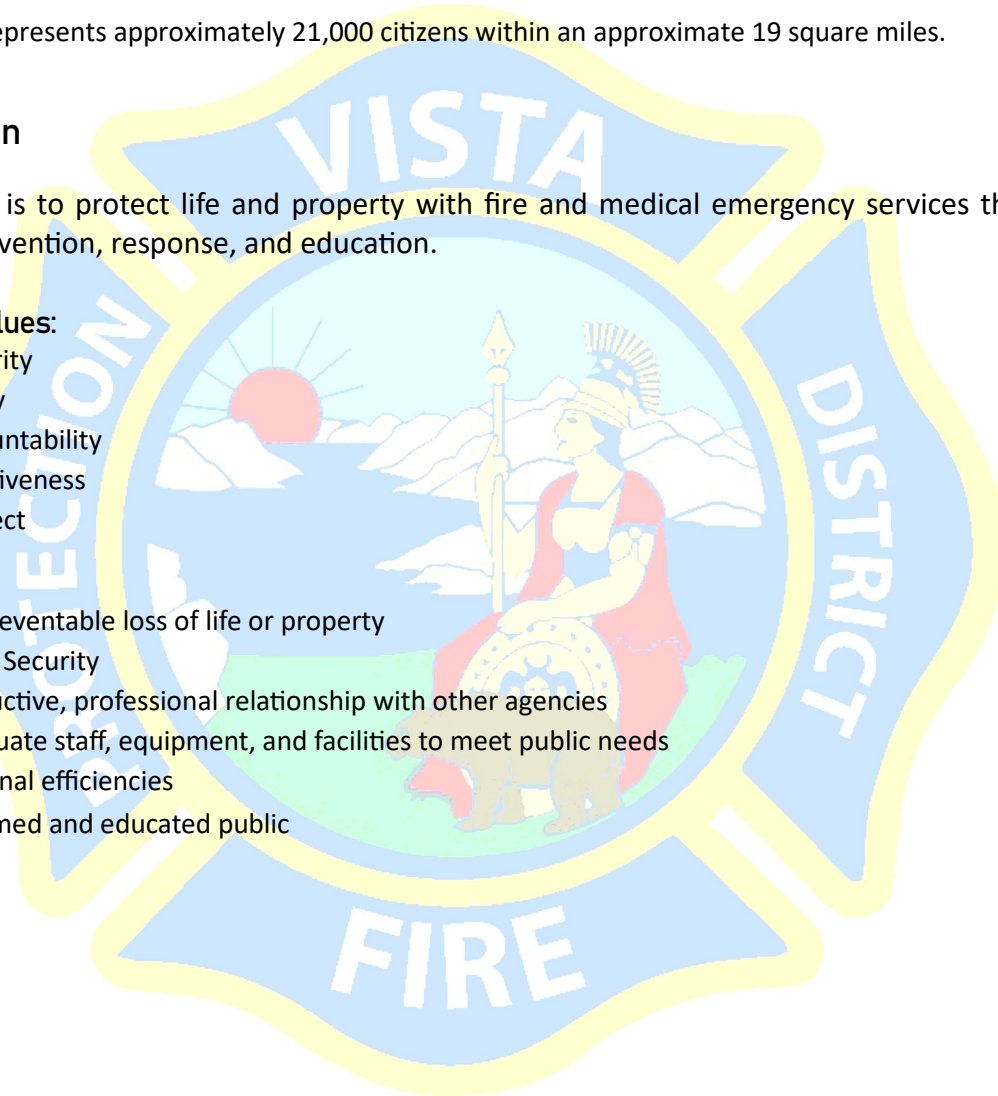
Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

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)
Total Revenue	4,294	4,970	4,980	0.2%	11

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)
Total Operating Expense	4,222	4,217	4,728	12.1%	510
Operating Surplus (Deficit)	72	752	252	-66.5%	(500)
Other Projects	-	-	-	0.0%	-
Total Expense (inc. Projects)	4,222	4,217	4,728	12.1%	509

Figure 2

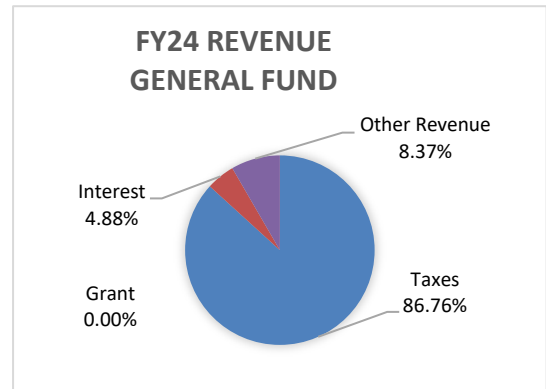
FY23 property tax represents the largest revenue category at approximately 91% of the General Fund's total revenue, or approximately \$4,535 million. As a category, the tax revenue is projected to increase overall an approximate 5.8% in FY24. The District's assessed valuation (AV) annual report from 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

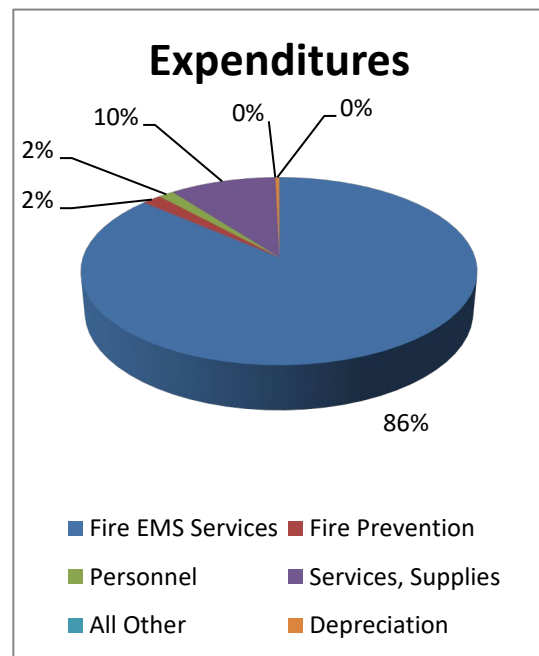
Per the contract between the City of Vista and Vista Fire Protection District approved in 2010, the District agrees to contribute 90% of its operating revenues, minus interest, for fire emergency/EMS, fire prevention and administrative services. Based upon the estimated tax revenue the cost will also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

Fire Inspector Services – \$81,000

Effective July 1, 2023 the 8th 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%
Grand Total Revenue	<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%
Expenditure(s) Total	<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%
Grand Total Expenditures	<u>3,938,282</u>	<u>4,221,414</u>	<u>4,217,499</u>	<u>4,727,979</u>	<u>12.1%</u>
Net Income before Capital	<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	-	-	-	-	-
Grand Total Revenue	<u>83,742</u>	<u>62,617</u>	<u>118,576</u>	<u>98,404</u>	<u>-25.2%</u>

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					
Expenditure(s) Total	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
Revenue vs. Expenditure					
Depreciation Total	-	-	-	-	-
Grand Total Expenditures	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>225,827</u>	<u>-</u>
Net Income before Capital	<u>8,847</u>	<u>62,617</u>	<u>118,576</u>	<u>(127,424)</u>	<u>607.8%</u>

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

June 30, 2023

	GENERAL FUND <i>Actual (Unaudited)</i>	<u>Jun 30, 23</u>		FIRE MITIGATION FUND <i>Actual (Unaudited)</i>	<u>Jun 30, 23</u>	
ASSETS			ASSETS			TOTAL
Current Assets			Current Assets			
Checking/Savings			Checking/Savings			
103 · Wells Fargo Checking		53,231.26				
104 · SDCO Investment Pool		5,802,837.71	106 · Cash in Treasury Fire Mitigation	224,489.25		6,027,326.96
104-01 · SDCO Investment Pool FMV		-298,480.26	106-01 · Cash in Treasury Fire Mitigation FMV	-13,146.86		(311,627.12)
109 · Investment - LAIF		918,216.79		0		918,216.79
109-01 · Investment - LAIF FMV		-14,040.05		0		(14,040.05)
Total Checking/Savings		<u>6,461,765.45</u>	Total Checking/Savings	<u>211,342.39</u>		<u>6,673,107.84</u>
Accounts Receivable			Accounts Receivable			
11000 · Accounts Receivable		32,130.90	115 · Fees Recvble-FMIT	32,700.98		64,831.88
		0.00	133 · Accrued Int Receivable-FMIT	1,895.56		1,895.56
Total Accounts Receivable		<u>32,130.90</u>	Total Accounts Receivable	<u>34,596.54</u>		<u>66,727.44</u>
Other Current Assets			Other Current Assets			
111 · California Asset Management Pro		255,528.15				255,528.15
113 · California Bank & Trust Wealth		5,778,515.89				5,778,515.89
113-01 · California Bank & Trust Wealth FMV		-302,813.82				(302,813.82)
120 · Prepaid Expenses		1,090.48				1,090.48
132 · Accrued Interest Receivable		60,443.03				60,443.03
139 · Security Deposit		800.00				800.00
Total Other Current Assets		<u>5,793,563.73</u>	Total Other Current Assets	<u>0.00</u>		<u>5,793,563.73</u>
Total Current Assets		<u>12,287,460.08</u>	Total Current Assets	<u>245,938.93</u>		<u>12,533,399.01</u>
TOTAL CASH ASSETS		<u>12,287,460.08</u>		<u>245,938.93</u>		<u>12,533,399.01</u>
Fixed Assets			Fixed Assets			
144 · Access Road Improvements		368,727.48				
151 · Accumulated Depreciation		-236,354.00				
		<u>132,373.48</u>		0.00		0.00
				<u>0.00</u>		<u>132,373.48</u>
TOTAL ASSETS		<u>12,419,833.56</u>	TOTAL ASSETS	<u>245,938.93</u>		<u>12,665,772.49</u>
LIABILITIES			LIABILITIES			
Liabilities			Current Liabilities			
Current Liabilities			Accounts Payable			
Accounts Payable			20000 · *Accounts Payable	0.00		118,329.09
20000 · *Accounts Payable		118,329.09	Total Accounts Payable	0.00		118,329.09
Total Accounts Payable		<u>118,329.09</u>	Other Current Liabilities			
Other Current Liabilities			220 · Salary & Payroll Taxes Payable	5,693.34		5,693.34
220 · Salary & Payroll Taxes Payable		5,693.34	Total Other Current Liabilities	0.00		5,693.34
Total Other Current Liabilities		<u>5,693.34</u>	Total Current Liabilities	<u>0.00</u>		<u>124,022.43</u>
Total Current Liabilities		<u>124,022.43</u>	Total Liabilities	<u>0.00</u>		<u>124,022.43</u>
Total Liabilities		<u>124,022.43</u>				
EQUITY			EQUITY			
284 · Fund Balance Unreserved Designated		7,103,028.60				7,103,028.60
285 · General Operating Reserve		4,500,000.00	291 · Fire Mitigation Fee Fund	143,937.28		4,500,000.00
						143,937.28
290 · Investment in General Fixed Assets		132,373.48				132,373.48
			Net Income	106,987.28		11,879,339.36
Net Income		555,423.42	Total Equity	<u>12,541,750.06</u>		<u>662,410.70</u>
Total Equity		<u>12,295,811.13</u>				12,541,750.06
TOTAL CASH & LIABILITIES		<u>12,419,833.56</u>	TOTAL CASH & LIABILITIES	<u>245,938.93</u>		<u>12,541,750.06</u>
				<u>245,938.93</u>		<u>12,665,772.49</u>

RESOLUTION NO. 2023-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT ADOPTING A FINAL BUDGET FOR FISCAL YEAR 23-24

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 and finance committee have made changes to 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 23/24; 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 2023-24, including all sources of estimated revenue and appropriations for all funds as set forth in 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 22/23 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 23/24.

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 by 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 20, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

JAMES F. ELLIOTT
President

ATTEST:

Karlana Rannals
Board Clerk