

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

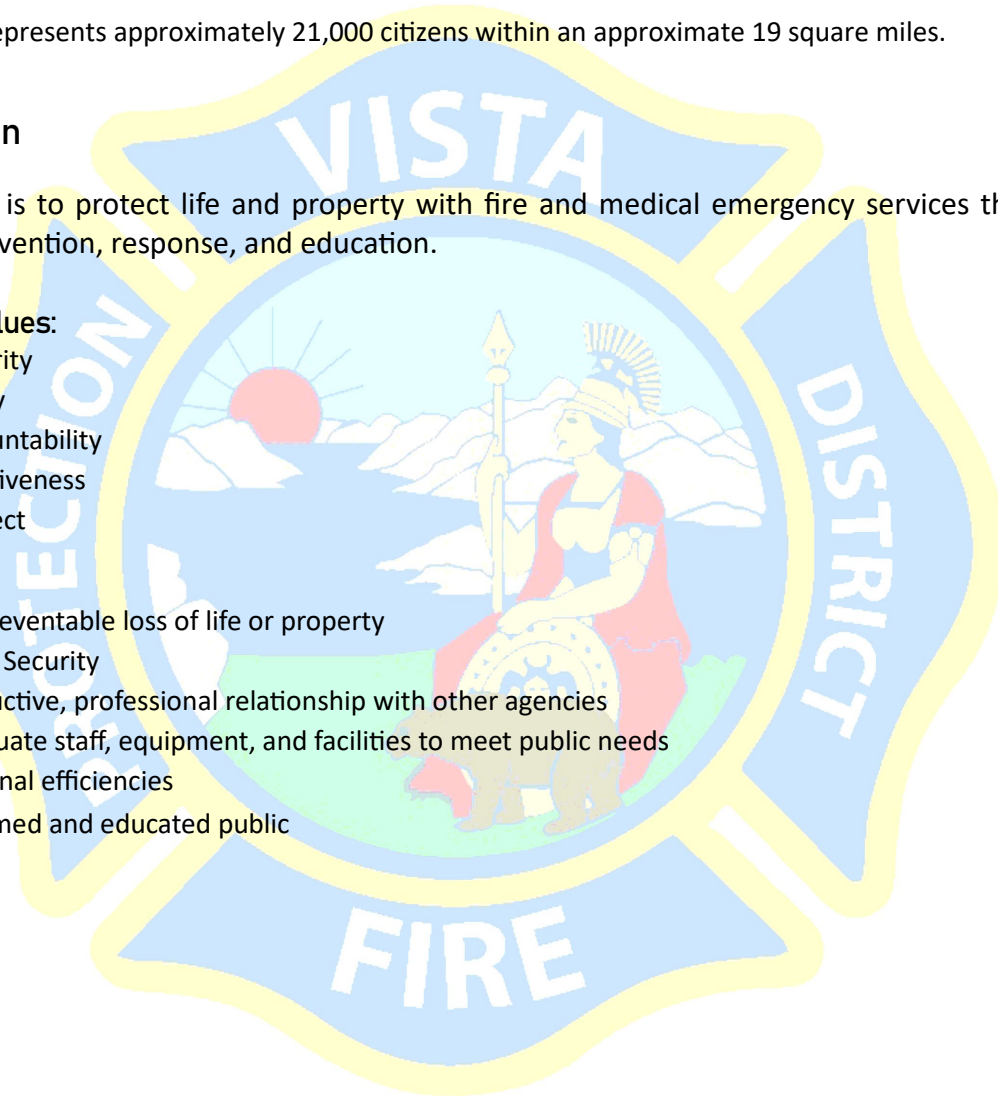
Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

Our Core Values:

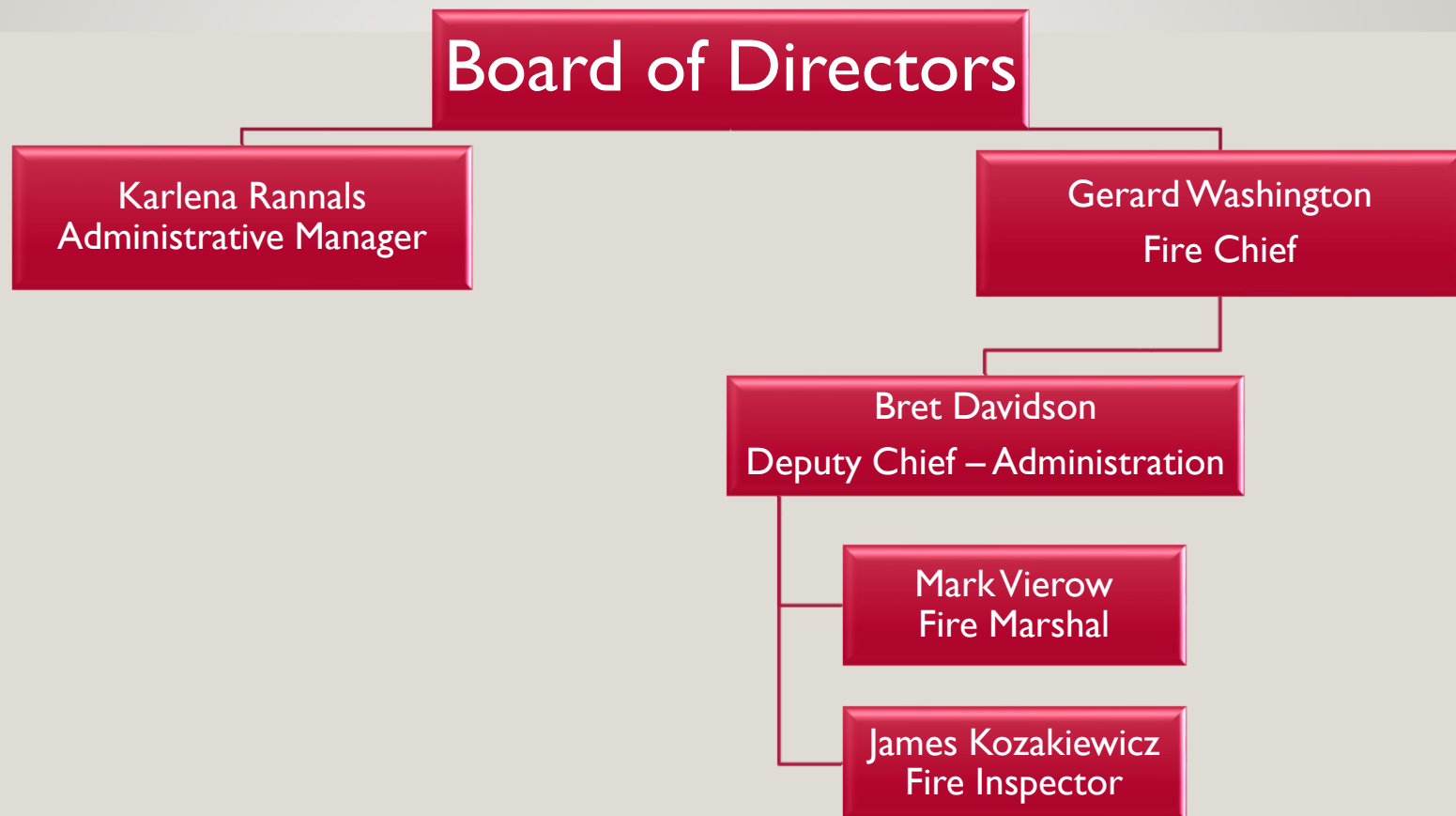
- Integrity
- Safety
- Accountability
- Effectiveness
- Respect

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

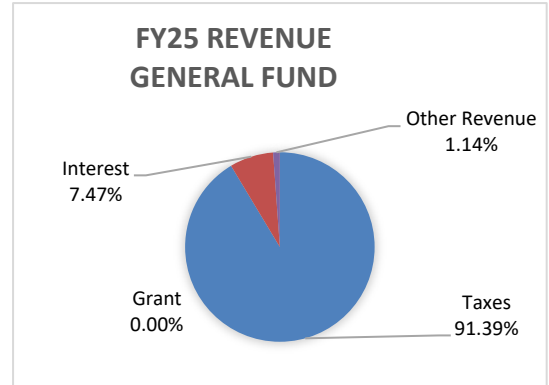
FY25 property tax represents the largest revenue category at approximately 91.39% of the General Fund’s total revenue, or approximately \$4,712 million. The District’s assessed valuation (AV) annual report showed an 3.93% growth from the County of San Diego, and the FY25 Assessed Valuation for current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

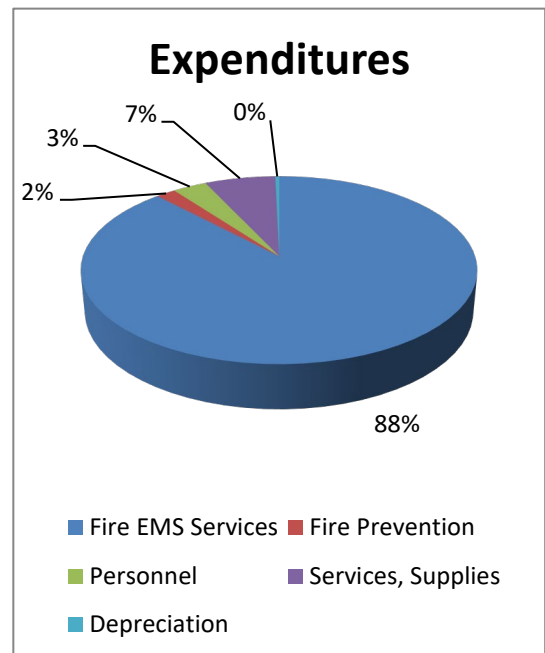
Per the contract between the City of Vista and Vista Fire Protection District approved in 2010, the District agrees to contribute 90% of its operating revenues, minus interest, for fire emergency/EMS, fire prevention and administrative services. If the estimated tax revenue increases, the cost will also 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 increase, 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		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	<u>3,043,343.83</u>	Total Checking/Savings	<u>389,322.55</u>	<u>3,432,666.38</u>
Accounts Receivable				
11000 - Accounts Receivable	11,238.35			11,238.35
Total Accounts Receivable	<u>11,238.35</u>			<u>11,238.35</u>
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	<u>10,156,209.95</u>	Total Total Other Current Assets	<u>53,864.01</u>	<u>10,210,073.96</u>
Fixed Assets				
144 - Access Road Improvements	368,727.48			368,727.48
151 - Accumulated Depreciation	-253,973.00			-253,973.00
Total Fixed Assets	<u>114,754.48</u>			<u>114,754.48</u>
TOTAL ASSETS	<u>13,325,546.61</u>	TOTAL ASSETS	<u>443,186.56</u>	<u>13,768,733.17</u>
	<u>13,325,546.61</u>		<u>443,186.56</u>	<u>13,768,733.17</u>
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	<u>32,749.28</u>		0.00	
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	<u>6,979.32</u>	Total Other Current Liabilities	<u>0.00</u>	<u>6,979.32</u>
Total Current Liabilities	<u>39,728.60</u>	Total Other Current Liabilities	<u>0.00</u>	<u>39,728.60</u>
Total Liabilities	<u>39,728.60</u>	Total Other Current Liabilities	<u>0.00</u>	<u>39,728.60</u>
			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	<u>13,079,752.00</u>	Total Equity	<u>649,252.57</u>	<u>13,729,004.57</u>
TOTAL LIABILITIES & EQUITY	<u>13,119,480.60</u>	TOTAL LIABILITIES & EQUITY	<u>649,252.57</u>	<u>13,768,733.17</u>
		FMF City of Vista Trust	452,765.90	
		TOTAL FMF Funds	<u>1,102,018.47</u>	